80 South Jefferson Road
Whippany, NJ 07981

Richard A. Askoff

Executive Director –
Regulatory

(973) 884-8350
raskoff@neca.org

December 22, 2011

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

Re: National Exchange Carrier Association, Inc.
2012 Modification of Average Schedules, WC Docket No. 11-204

Dear Ms. Dortch:

Attached is NECA's *2012 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, 2012.

In accordance with the Commission's rules, this *2012 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 *2012 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:
2012 Modification of Average Schedules
Cc: Douglas Slotten, WCB
Pamela Arluk, WCB (w/o enclosure)
Albert Lewis, WCB
Best Copy

2012 MODIFICATION OF AVERAGE SCHEDULES
TABLE OF CONTENTS

TABLE OF EXHIBITS

SUMMARY

I. INTRODUCTION

A. Background I-2

B. Overview of this Filing I-5

C. Effects of Proposed Modifications on Average Schedule Companies I-6

1. Formula Changes I-6

2. Effects on Individual Average Schedule Companies I-7

D. Communications with Average Schedule Companies I-7

II. SAMPLE SELECTION

A. Introduction II-1

B. Five-Year Sampling Design II-4

C. Sampling Design Attributes II-6

D. Stratification of the Population II-8

E. Determination of Sample Size II-13

F. Allocation of Sample to Strata II-20

G. Selection of Sample II-24

H. Sample Weights II-29

I. Assignment of Study Areas to Sample Years II-30

2012 MODIFICATION OF AVERAGE SCHEDULES
TABLE OF CONTENTS

III. DATA COLLECTION

A. Introduction III-1

B. NECA's Annual Data Collection III-3

C. Cost Company Cost Data III-5

D. Average Schedule Company Accounting Data III-6

E. Demand Data III-6

F. Line Haul Data III-10

1. Average Schedule Companies III-10

2. Cost Companies III-11

G. Data Edits III-12

1. Cost Study Area Part 32, Part 36 and Part 69 Data Edits III-12

2. Average Schedule Study Area Accounting Data Edits III-12

3. Demand Data Edits III-13

IV. COST COMPANY ALLOCATION MODELS

A. Introduction IV-1

B. Jurisdictional Cost Separations and Access Category Allocations IV-2

1. Separation of Local Switching Investment IV-2

2. Summary of Cost Allocation Methods IV-3

3. Cost Study Separations Factors IV-4

4. Cost Study Access Allocation Factors IV-4

C. Outlier Accommodation Methods IV-10

1. Outlier Accommodation Method in Regression Models IV-10

2012 MODIFICATION OF AVERAGE SCHEDULES
TABLE OF CONTENTS

IV. COST COMPANY ALLOCATION MODELS (Continued)

a. Identification of Outliers in Regression Models IV-10

b. Accommodation of Outliers in Regression Models IV-11

2. Outlier Accommodation Method for Ratio Estimates IV-13

a. Identification of Outliers for Ratio Estimates IV-13

b. Accommodation of Outliers for Ratio Estimates IV-14

D. Part 36 Separations Factor Modeling IV-14

1. Model Forms IV-15

2. Separation Factor Models IV-21

E. Part 69 Allocation Factor Modeling IV-31

1. Methods and Data IV-31

2. Part 69 Allocation Models IV-34

a. Expense and Reserve Models IV-34

b. Central Office Equipment Models IV-36

c. Cable & Wire Facilities Models IV-38

d. DSL/Non-DSL Revenue Requirement Separation Model IV-40

F. Additional Account Adjustments IV-42

1. Interest on Customer Deposits IV-42

2. Investment Tax Credits IV-42

3. Charitable Contributions IV-43

G. Cost Study Factors IV-43

2012 MODIFICATION OF AVERAGE SCHEDULES
TABLE OF CONTENTS

V. DATA PROJECTIONS

A. Introduction V-1

B. Account Forecasting V-2

1. Stratification of the 2010 Sample V-3

2. Account Estimation V-3

3. Identification and Accommodation of Outliers V-4

4. Account Groupings V-6

5. The 2010 Sample Stratified Annual Growth Ratios V-7

6. Network Upgrades Effects on Account Growth V-11

7. The 2011 Study Stratified Composite Growth Ratios V-19

8. Stratified Multi-year Growth Ratios V-20

9. Account Forecasting V-21

C. Access Minute Forecasting V-22

1. Time Series Model for Access Minutes V-22

2. Access Minute Growth Ratios V-24

D. Stratified Access Line Forecasting V-26

E. Transport Demand Elements Forecasting V-32

1. Interstate Circuit Mile Models V-32

2. Interstate Circuits Models V-33

3. Interstate Circuit Terminations Models V-34

4. Intertoll Dial Circuits Model V-35

F. Special Access Demand Forecasting V-36

2012 MODIFICATION OF AVERAGE SCHEDULES
TABLE OF CONTENTS

VI. AVERAGE SCHEDULE COMPANY PART 36 AND PART 69 COSTS

A. Introduction VI-1

B. Separation of Part 32 Accounts VI-1

1. Direct Separations Calculations - Average Separations Fraction VI-2

2. Direct Separations Calculations - Regression Model Separations Fraction VI-2

3. Indirect Separations Calculations VI-3

C. Allocation of Interstate Costs to Access Categories VI-6

D. Allocation of Special Access Costs between DSL and Other VI-10

E. Allocation of Transport Costs to Subcategories VI-11

F. Calculation of Cash Working Capital VI-13

G. Calculation of Interstate Access Category Revenue Requirements VI-13

H. Carrier Access Billing System (CABS) Adjustment VI-15

I. Signaling System 7 (SS7) Adjustment VI-16

VII. SETTLEMENT FORMULA DEVELOPMENT

A. Introduction VII-1

B. Outlier Analysis VII-2

C. Common Line Access Line Formula VII-2

D. Total Common Line Formula VII-7

E. Common Line Universal Service Contribution Reimbursement Formula VII-8

F. Central Office (CO) Formula VII-9

1. Studies of Cost Company Data VII-11

2012 MODIFICATION OF AVERAGE SCHEDULES
TABLE OF CONTENTS

VII. SETTLEMENT FORMULA DEVELOPMENT (Continued)

2. Studies of Average Schedule Company Data VII-14

a. Preliminary Access Line Factor Formula VII-14

b. Development of the Central Office Formula (Local Switching Only) VII-16

c. Folding CABS Cost into Initial Central Office Formula VII-21

d. Limit on Access Minutes for Central Office Settlements VII-24

G. Intertoll Dial Switching Formula VII-25

H. Line Haul Distance Sensitive Formula VII-26

1. Limit on Line Haul Circuits Eligible for Settlements VII-29

I. Line Haul Non-Distance Sensitive Formula VII-31

J. Special Access Formula VII-32

1. Special Access Non-DSL Formula VII-33

a. The Retention Ratio Formula VII-34

b. The Tariff Rate Index VII-37

2. The Special Access DSL Formula VII-38

3. The Special Access TIC Shift Formula VII-39

K. Signaling System 7 Formulas VII-41

1. Development of SS7 Rate for Fully Connected SSPs VII-42

L. Rate of Return Factor Formulas VII-43

M. Equal Access Settlements VII-46

N. Development of MAG Shift Factors VII-47

1. Switching Line Ports VII-48

2012 MODIFICATION OF AVERAGE SCHEDULES
TABLE OF CONTENTS

VII. SETTLEMENT FORMULA DEVELOPMENT (Continued)

a. Development of Line Port Shift Factor.....VII-48

b. Application of Line Port Shift Factor VII-48

2. Transport Interconnection Charge VII-49

a. Development of Common Line TIC Shift Factors VII-50

b. Application of Common Line TIC Shift Factors VII-51

O. Impact of Proposed Formulas VII-52

VIII. CURRENT AND PROPOSED AVERAGE SCHEDULE SETTLEMENT FORMULAS .....VIII-1 to VIII-9

GLOSSARY .....G-1 to G-6

2012 MODIFICATION OF AVERAGE SCHEDULES
TABLE OF CONTENTS

APPENDICES

Appendix A1 Sample Selection - Individual Listing of Final Strata..... A1-1 to A1-27

Appendix A2 Classes of Average Schedules and Cost Company Study Areas ..... A2-1 to A2-15

Appendix B1 Cost Company Cost Data..... B1-1 to B1-203

Appendix C1 2010 Sample Average Schedule Company Accounting Data for 2008 ..... C1-1 to C1-18

Appendix C2 2010 Sample Average Schedule Company Accounting Data for 2009 ..... C2-1 to C2-18

Appendix C3 2009 Sample Average Schedule Company Accounting Data for 2007 ..... C3-1 to C3-18

Appendix C4 2009 Sample Average Schedule Company Accounting Data for 2008 ..... C4-1 to C4-18

Appendix D1 Sample Average Schedule Company Demand Data..... D1-1 to D1-10

Appendix D2 Cost Company Demand Data..... D2-1 to D2-5

Appendix D3 Average Schedule Access Minutes History Access Minutes of Use Time Series Model..... D3-1

Appendix E Impacts of Proposed Formulas..... E-1 to E-16

Appendix F Flow Charts of Settlement Formula Development Steps..... F-1 to F-8

Appendix G Average Schedule Study Area Codes and Names ..... G-1 to G-10

Appendix H1 Data from Group B and C Cost Companies who separately reported 2009 DSL Costs ..... H1-1 to H1-4

Appendix H2 Data from Group C Cost Companies in NECA's DSL Tariff with COE CAT 4.11 used for DSL/Non-DSL Revenue Requirement Separation Model ..... H2-1 to H2-17

2012 MODIFICATION OF AVERAGE SCHEDULES
TABLE OF EXHIBITS

EXHIBIT NUMBER	EXHIBIT TITLE	
2.1	Sample Design Attributes	II-7
2.2A	Preliminary Stratum Definition – Average Schedule Study Areas	II-9
2.2B	Preliminary Stratum Definition – Cost Company Study Areas	II-9
2.3A	Revenue Size Criterion – Average Schedule Study Areas	II-10
2.3B	Revenue Size Criterion – Cost Company Study Areas	II-11
2.4A	Distribution of Access Revenues by Final Strata – Average Schedule Study Areas	II-12
2.4B	Distribution of Access Revenues by Final Strata – Cost Company Study Areas	II-13
2.5A	Average Schedule Stratum Variance Data	II-17
2.5B	Cost Company Stratum Variance Data	II-18
2.6A	Average Schedule Census Stratum	II-19
2.6B	Cost Company Census Stratum	II-20
2.7A	Final Strata – Average Schedule Study Areas	II-23
2.7B	Final Strata – Cost Company Study Areas	II-24
2.8	Random Start and Interval for Each Stratum	II-27
4.1	Cost Separation and Allocation Methods	IV-5 to IV-9
4.2	Illustrative Outlier Weights	IV-13
4.3	Part 36 Separation Factor Models	IV-21 to IV-29
4.4	Independent Variables Tested in Model Development	IV-32
4.5	Part 69 – Expense and Reserve Allocation Models	IV-34 to IV-35

2012 MODIFICATION OF AVERAGE SCHEDULES
TABLE OF EXHIBITS

EXHIBIT NUMBER	EXHIBIT TITLE	
4.6	Part 69 – Central Office Equipment Allocation Models	IV-36 to IV-37
4.7	Part 69 – Cable & Wire Facilities Allocation Models	IV-38
4.8	Effective Tax Rates	IV-43
5.1	Account Groupings for Growth Calculation	V-6
5.2	Average Schedule Account Growth Ratios	V-8 to V-10
5.3	Study Areas Converting from Average Schedule to Individual Cost Based Settlements	V-12
5.4	Average Schedule Revenue Requirement Growth – 2010 Sample Counts of Study Areas by Line Size and Annual Growth Percentage	V-13
5.5	Study Areas Converting from Average Schedule to Cost Settlements Status Four Year Account Balance Increments	V-14
5.6	Four Year Account Growth Factors Companies Converting to Cost since 2005	V-16
5.7	History of Significant Revenue Requirement Upgrades Cost Companies Reporting Increases of 10% or More	V-17
5.8	Growth Overlay Factors for Average Schedule Accounts	V-18
5.9	Adjustment of 2009 Sample Stratified Annual Growth Ratios	V-19
5.10	Access Minutes Model	V-25
5.11A	Demand Data Used in Access Lines Time Series Models	V-30
5.11B	Demand Data Used in Transport Time Series Models	V-31
5.12A	Special Access Non-DSL Revenue Adjustment Factors	V-38
5.12B	Special Access Non-DSL Rate Band Adjustment Factors	V-39

2012 MODIFICATION OF AVERAGE SCHEDULES
TABLE OF EXHIBITS

EXHIBIT NUMBER	EXHIBIT TITLE	
6.1	Direct Separation of Average Schedule Accounts by an Average Fraction	VI-2
6.2	Direct Separation of Average Schedule Accounts by a Regression Model	VI-3
6.3	Indirect Separation of Average Schedule Accounts	VI-4
6.4	Weighted Categorization and Interstate Separations Result	VI-5
6.5	Interstate Investment Directly Assigned to Access Categories	VI-6
6.6	Proportionate Allocation of Accounts to Access Categories	VI-7
6.7	Weighted Access Category Allocation Results	VI-8
6.8	Weighted Average Access Category Allocation Factors	VI-9
6.9	Direct Assignment of COE and C&WF to Transport Elements	VI-11
6.10	Indirect Allocation of Accounts to Transport Elements	VI-12
7.1	Common Line Formula Fit to Cost Per Line Data	VII-4
7.2	Illustrative Calculation of TS Switched CABS Revenue Requirement Using Weighted Summed Amounts from Cost Separations Studies	VII-13
7.3	Iterative Process for Determining Initial Central Office Formula Coefficients	VII-18
7.4	Central Office Formula – Local Switching Only	VII-20
7.5	Central Office Formula Coefficients	VII-22
7.6	Fit of Non-DSL Special Access Formula to Data	VII-35
7.7	Illustrative TRI Calculations	VII-37
7.8	DSL Special Access Formula	VII-38
7.9	Rate of Return Factor Ratios Underlying ROR Formulas	VII-44

2012 MODIFICATION OF AVERAGE SCHEDULES
TABLE OF EXHIBITS

EXHIBIT NUMBER	EXHIBIT TITLE	
7.10	Calculation of the Equal Access Investment Monthly Carrying Charge Factor	VII-46
7.11	Proposed Monthly Settlements by Major Settlement Element	VII-52
7.12	Summary of Proposed Average Formula Changes	VII-54
7.13	Settlement Effects of Proposed Average Schedules	VII-56

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, 2012 to June 30, 2013.

Each year, NECA conducts a study of financial data and cost allocation information obtained from a scientifically selected sample of 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 account growth slowdown from traditional expenditures, coupled with new investment and expenses for deployment of broadband services. In addition, the proposed modifications split the special access settlement formula into two components: the DSL formula, and the Other Special Access Formula. This split enables NECA to improve the accuracy of DSL settlements, and the targeting of settlements for the "Line Port Shift", "TIC Revenue Shift" and Carrier Access Billing System settlements to carriers who provide DSL service outside of NECA's tariff. This retargeting reduces common line settlements to these carriers.

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 providing DSL outside NECA's tariff will experience the most significant reductions, while many of those with proportionately high levels of DSL penetration provided through NECA's tariff will experience settlement increases. Reductions in account growth will more negatively affect companies with higher levels of line haul settlements. Overall, NECA calculates the majority of companies will experience settlement increases.

This filing reflects the limit on Corporate Operations Expense imposed by the Commission's November 18, 2011 Order on Universal Service and Intercarrier Compensation reform.[1] This filing does not, however, reflect the new rule for eligible recovery of switched traffic sensitive costs under the Commission's new Recovery Mechanism, nor does this filing reflect pending new rules for limiting capital and operating expenses.[2] NECA intends to supplement this filing to address such changes. In the meantime, the switched traffic sensitive formulas are provided here to support the calculation of line port and TIC shifts to the common line formula, and for use if the Recovery Mechanism does not take effect on schedule.

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.

---

1 *Connect America Fund*, WC Docket No. 10-90, *A National Broadband Plan for Our Future*, GN Docket No. 09-51, *et al.*, Report and Order and Further Notice of Proposed Rulemaking, FCC 11-161 (rel. Nov. 18, 2011) ¶¶ 232- 233.

2 *Id.* ¶ 891 *et seq.*, ¶ 1079 *et seq*.

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, 2012 to June 30, 2013.

This filing provides average schedule formulas consistent with rules currently in effect, and with new rule 54.901 (c), which becomes effective on January 1, 2012. This filing does not reflect additional changes scheduled by the Commission's USF – ICC reform Order to take effect on July 1. Such changes include new transitional methods for recovering switched traffic sensitive costs, and new limits to operating expenses and capital expenses in determination of interstate common line support. For switched traffic sensitive settlements, NECA would determine the base year data for each average schedule company according to new rules, and overlay transition calculations for the transition step beginning July 1, 2012.

Interstate common line support calculations are also changed by the USF – ICC Order. This change will cause further modifications to the average schedule common line formula included in this filing. While the Order stipulates new methods for limiting some costs included in this support calculation, it initiates a comment cycle to review some of the particulars of the methods. Consequently, until the methods are final, NECA is not able to make the corresponding further modifications to the common line formula, which NECA expects to affect the Common Line Access Line Formula in this filing, along with the Common Line TIC Shift and Common Line Line Port Shift formulas.

[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).

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 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]

---

[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.

[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*).

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 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

---

5 47 C.F.R. § 69.606(b). The current formulas have been in effect since July 1, 2011.

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.

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 to 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 2011 Filing utilizes data from the 2009 sample design. This design selected a five-year sample, and then assigned members of the sample to data collection years. Among other features, the sample design took extra precautions to ensure that additional "small" average schedule study areas were included, and that study areas with high loop costs were adequately represented.[8] It entails defining stratification attributes, determining sample size, allocating the

---

7 The instant filing is referred to herein as the "2011 Filing" and the data collection and analyses upon which this filing is based are referred to as the "2011 Study." The settlement formulas proposed herein are referred to as the "2012 Schedules." References made herein with respect to previous years' filings, studies and settlement formulas use similar nomenclature.

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).

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 decrease settlement rates by about 5.0 per cent, at constant demand.

This filing proposes to divide the special access settlement formula into two parts, one for DSL costs, and the other for all other special access costs. The proposed DSL formula is based on DSL line counts and DSL penetration. The proposed formula for other special access costs continues as a formula based on special access revenues and a retention ratio calculation.

Separating the special access formula into two parts also enables NECA to better target settlements for some other elements. Under commission rules the current and previous average schedule formulas have assigned some of transport "TIC" costs to each access element. In addition, Commission rules apportion Carrier Access Billing Costs (CABS) across all traffic sensitive elements. By these rules, DSL elements would receive a pro rata share of these costs. With the new formula structure, NECA makes these apportionments explicit. For study areas providing DSL outside NECA's tariff, NECA will apportion a share of these costs to the DSL elements. This will ensure that settlements for these carriers exclude the portion of TIC and CABS costs associated with DSL.

In parallel with this change, carriers providing DSL using NECA's tariff will begin receiving settlements for these same costs embedded in the special access formulas, and will no longer have them lumped together with other traffic sensitive TIC and CABS settlements.

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. Companies who provide DSL through NECA's tariff (197 study areas) would experience an average increase of 3.2 per cent in total settlements. In total, 221 study areas will experience settlement increases, while 171 will experience decreases.

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 allowing 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 2009 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 2009 to 2013.

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.

---

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 2009, NECA developed a new five-year sampling design, similar to the 2008 five-year sampling design, to draw samples for each of the five years from 2009 to 2013. 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, Universal Service Fund (USF) loop cost,[4] and total net earned interstate access revenues.

Section B describes features of NECA's 2009 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 twelve attributes of a study area that were used for an initial classification of the average schedule population into 289 classes and the cost company population into 277 classes. A special criterion was included to assure that samples are sufficient for desired level of

---

[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*).

[4] The 2008 Five Year Sampling Plan was used to collect data supporting the study in which NECA developed the average schedule USF high cost loop formula for 2009 USF support payments. Because that formula resulted in severed payment reductions to some average schedule companies, NECA created the new 2009 Five Year Sampling Plan, to include a special USF loop cost stratification, to provide further assurance that sampling variance would not contribute to payment variations.

precision not just overall, but for the group of companies with fewer than 700 loops per exchange (LPE).

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 16 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[5]" 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.

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

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 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 2011 Study are from the annual samples of study areas collected in 2009 and 2010. 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 2011 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.[6] A five-year sampling design methodology was developed in

[6] 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.

2009 to support average schedule study activities for the 2010-2014 period. It is similar to the five-year sampling methodology developed in 2008 to support average schedule study activities for the 2009-2013 period.[7]

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

[7] *See, e.g.* National Exchange Carrier Association, Inc., Proposed 2010 Modification of Average Schedules Formulas, WC Docket No. 09-221, Order, 25 FCC Rcd 2862 (2010).

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 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 2009 design employed twelve 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; (3) to assure the accuracy of total High Cost Loop (HCL) support amounts overall and for ECs under 700 LPE; and (4) diverse network configurations were adequately represented.

Using between two to five possible outcomes from each attribute, it is possible to create a total of 368,640 (2^5 x 3^2 x 4^4 x 5) average schedule classes. However, only 289 classes contain average schedule study areas.

Similarly, only 277 classes out of a total possible of 368,640 (2^5 x 3^2 x 4^4 x 5) classes contain cost companies. This classification procedure created a total of 566 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 with less than 700 Loops per Exchange (Yes or No)	NECA 2008 Customer and USF 2003-2009 Databases	NECA 2008 Settlements and Customer Database
2. Provider of Access Tandem Facilities (Yes or No)	NECA 2008 Settlements ITD Circuits > 0	NECA 2007 Cost Study Database COE Cat. 2 > 0
3. Traffic Volume in Minutes per Line (<=280, 281-600, 601-1500, or > 1500)	NECA 2008 Settlements and USF 2003-2009 Databases	NECA 2008 Settlements
4. CO Density in Terminations per Exchange (<= 80, 81-200, 201-600, or > 600)	NECA 2008 Settlements and Customer Database	NECA 2007 Cost Study and 2008 Customer Databases
5. Number of Exchanges (= 1, 2-4, or > 4)	NECA 2008 Customer Database	NECA 2008 Customer Database
6. Size of the Company in Lines per Exchange (<= 1500, 1501-5000, 5001-10000, or > 10000)	NECA 2008 Settlements and USF 2003-2009 Databases	NECA 2008 Settlements and Customer Database
7. Provider of Line Haul Facilities (Yes or No)	NECA 2008 Settlements Circuit Miles > 0, or Terminations > 0	NECA 2007 Cost Study Database C&WF Cat. (2 + 3 + 4) > 0
8. Provider of Host/Remote Facilities (Yes or No)	NECA April 2009 Line Haul Database	NECA 2007 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 2008 Settlements and Customer Database	NECA 2008 Settlements and Customer Database
10. Route Length in Circuit Miles per Termination (0, 1-30, 31-100, or > 100)	NECA 2008 Settlements	NECA 2008 Settlements
11. Participant in NECA's 2009 Traffic Sensitive Settlement Pool (Yes or No)	NECA 2008 Customer Database	NECA 2008 Customer Database
12. USF Cost per Loop (<= 440, 441-620, or > 620)	USF 2003-2009 Databases	NECA 2008 Settlements

* NECA 2008 Settlements and Customer Database are as of April 2009 view of December 2008, NECA 2007 Cost Study Database is as of April 2009 view of December 2007, and USF 2003-2009 Databases is as of July 2009. 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 2004 and 2008.

A description of the 566 classes with associated study area counts is shown in Appendix A2.

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

HC:	High Cost Areas with less than 700 Loops per Exchange
ITD:	Provides Tandem Switching
MPL:	Relative Access Minutes per Line
Density:	Switched Circuit Terminations per Exchange
Exch:	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
CPL:	USF Cost per Loop
Count:	Number of Study Areas within a class

D. Stratification of the Population

NECA consolidated these initial classes into 12 average schedule preliminary strata and 9 cost company preliminary strata, as shown in Exhibit 2.2A and Exhibit 2.2B. 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 2.2A

PRELIMINARY STRATUM DEFINITION - AVERAGE SCHEDULE STUDY AREAS

Stratum Definition	Count
Study Areas with Loops per Exchange ≥ 700	
1. Terminations per Exchange > 600, or Minutes per Line > 600	13
2. 200 < Terminations per Exchange <= 600	26
3. Access Tandem Facilities	19
4. 280 < Minutes per Line <= 600, or 0 < Special Access Revenues per Exchange <= 800	10
5. Circuit Miles per Termination > 100	44
6. Host Remote Facilities, and Lines per Exchange <= 1500	34
7. No Host Remote Facilities, and lines per Exchange <= 1500	33
8. All Others	59
Study Areas with Loops per Exchange < 700	
9. Access Tandem Facilities	39
10. USF Cost per Loop > 620	37
11. 440 < USF Cost per Loop < 620	72
12. USF Cost per Loop < 440	39
Total	425

EXHIBIT 2.2B

PRELIMINARY STRATUM DEFINITION - COST COMPANY STUDY AREAS

Stratum Definition	Count
1. Terminations per Exchange > 600, or Minutes per Line > 600	14
2. 200 < Terminations per Exchange <= 600	50
3. Access Tandem Facilities	72
4. 280 < Minutes per Line <= 600	84
5. 0 < Special Access Revenues per Exchange <= 1200	16
6. Circuit Miles per Termination > 100	32
7. Host Remote Facilities, and Lines per Exchange <= 1500	120
8. No Host Remote Facilities, and Lines per Exchange <= 1500	143
9. All Others	76
Total	607

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 A8 was subdivided into strata A8A and A8B, with total interstate access revenue < 60,000 and total interstate access revenue >= 60,000 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	A5	N/A
A6	A6	N/A
A7	A7	N/A
A8	A8A	< 60,000
A8	A8B	>= 60,000
A9	A9	N/A
A10	A10A	< 8,000
A10	A10B	>= 8,000
A11	A11A	< 15,000
A11	A11B	>= 15,000
A12	A12A	< 22,000
A12	A12B	>= 22,000

EXHIBIT 2.3B

REVENUE SIZE CRITERION – COST COMPANY STUDY AREAS

Preliminary Stratum	Final Stratum	Interstate Access Revenue Criterion
C1	C1	N/A
C2	C2A	< 130,000
C2	C2B	>= 130,000
C3	C3A	< 200,000
C3	C3B	>= 200,000
C4	C4A	< 60,000
C4	C4B	>= 60,000
C5	C5	N/A
C6	C6	N/A
C7	C7A	< 80,000
C7	C7B	>= 80,000
C8	C8A	< 30,000
C8	C8B	>= 30,000
C9	C9A	< 130,000
C9	C9B	>= 130,000

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 A8B, is more than six times the size of stratum A8A.

EXHIBIT 2.4A

DISTRIBUTION OF ACCESS REVENUES BY FINAL STRATA

AVERAGE SCHEDULE STUDY AREAS

Stratum	Count	Average Interstate Access Revenues
A1	13	321,924
A2	26	226,678
A3	19	107,427
A4	10	39,417
A5	44	25,767
A6	34	39,134
A7	33	14,803
A8A	41	27,816
A8B	18	178,819
A9	39	36,236
A10A	21	3,195
A10B	16	20,016
A11A	49	6,154
A11B	23	35,288
A12A	28	7,489
A12B	11	50,735

EXHIBIT 2.4B

DISTRIBUTION OF ACCESS REVENUES BY FINAL STRATA

COST COMPANY STUDY AREAS

Stratum	Count	Average Interstate Access Revenues
C1	14	159,956
C2A	37	78,414
C2B	13	262,007
C3A	52	84,862
C3B	20	357,973
C4A	57	24,452
C4B	27	139,210
C5	16	14,743
C6	32	120,036
C7A	87	34,115
C7B	33	155,788
C8A	103	12,954
C8B	40	64,089
C9A	63	54,334
C9B	13	197,670

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[8] 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,[9] 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:[10]

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

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*.

---

8 Total interstate revenue requirements were used in this test to ensure that the total average schedule settlements pursuant to proposed formulas would be accurate for companies with less than 700 LPE. 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 2009 view of December 2008 data.

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

10 *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 2009 view of December 2008 data.

$y_{i,h}$ is the total interstate revenue requirement for study area *i* in stratum *h*, and is taken from the April 2009 view of December 2008 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:[11]

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

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:[12]

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

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.

---

11 *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.

12 *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 population of average schedule study areas with less than 700 LPE for December 2008, a value of 47.1368.

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 sizes were calculated as follows, with the data as shown in Exhibit 2.5A:

$$AS_{1-8}\ (n' - n'_c) = \frac{(42{,}423{,}358)^2}{(0.02 \text{ x } 357.9077 \text{ x } 1{,}694{,}075 / 1.96)^2 + 12{,}930{,}347{,}738{,}812}$$

$$= 35.1450$$

$$AS_{9-12}\ (n' - n'_c) = \frac{(863{,}618)^2}{(0.02 \text{ x } 47.1368 \text{ x } 207{,}394 / 1.96)^2 + 7{,}160{,}110{,}640}$$

$$= 43.5880$$

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) = (B) / (C)	(E)	(F)
A1	92,773,339	271,999		0	0
A2	173,070,408	575,142		0	0
A3	50,558,890	135,195		0	0
A4	15,837,083	31,189		5,454,812	2,975,497,613,659
A5	31,374,612	77,665		8,814,170	1,765,672,572,571
A6	58,029,597	140,000		10,732,158	3,387,623,794,230
A7	17,703,675	41,586		4,192,494	532,636,587,538
A8A	47,757,257	120,744		13,229,724	4,268,917,170,814
A8B	119,217,670	300,555		0	0
Total	606,322,533	1,694,075	357.9077	42,423,358	12,930,347,738,812
A9	3,828,698	80,942		0	0
A10A	318,543	4,298		139,931	932,414,259
A10B	876,732	17,951		196,463	2,412,354,715
A11A	1,148,727	23,135		275,009	1,543,469,131
A11B	1,733,708	38,145		0	0
A12A	738,466	17,743		252,215	2,271,872,534
A12B	1,130,981	25,179		0	0
Total	9,775,856	207,394	47.1368	863,618	7,160,110,640

* For stratum A1 to A8B, column B represents the total USF loop cost, whereas column C is the total USF loops. For stratum A9 to A12B, column B represents the total revenue requirement, whereas column C is the total access line counts.

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

$$\text{Cost } (n' - n_c') = \frac{(937{,}459{,}050)^2}{(0.02 \text{ x } 0.3598 \text{ x } 16{,}517{,}978{,}039 / 1.96)^2 + 2{,}074{,}180{,}300{,}000{,}000}$$

$$= 152.7710$$

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) = (B) / (C)	(E)	(F)
C1	238,695,080	581,413,028		54,232,083	210,079,914
C2A	330,266,786	885,578,276		108,817,788	320,035,432
C2B	349,350,417	1,068,308,690		51,145,128	201,217,243
C3A	653,508,483	1,837,353,344		108,786,471	227,586,466
C3B	799,792,355	2,266,770,242		0	0
C4A	255,210,576	664,327,548		58,971,013	61,010,182
C4B	430,904,498	1,056,768,511		71,154,999	187,519,774
C5	58,911,650	175,489,366		16,895,084	17,840,241
C6	463,291,087	1,250,669,381		93,518,012	273,300,581
C7A	450,982,186	1,240,679,991		84,920,042	82,889,810
C7B	603,082,693	1,617,464,907		82,717,364	207,338,253
C8A	224,458,473	600,849,649		37,858,214	13,914,994
C8B	344,993,670	1,050,671,868		54,858,033	75,235,094
C9A	500,706,031	1,475,075,087		77,271,117	94,775,007
C9B	239,548,038	746,558,151		36,313,703	101,437,307
Total	5,943,702,025	16,517,978,039	0.3598	937,459,050	2,074,180,300

* 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 253, and a total two-year cost sample size of 185.

EXHIBIT 2.6A

AVERAGE SCHEDULE CENSUS STRATUM

Stratum	Census	Count
A1	Y	13
A2	Y	26
A3	Y	19
A4	N	N/A
A5	N	N/A
A6	N	N/A
A7	N	N/A
A8A	N	N/A
A8B	Y	18
A9	Y	39
A10A	N	N/A
A10B	N	N/A
A11A	N	N/A
A11B	Y	23
A12A	N	N/A
A12B	Y	11
Total		149

EXHIBIT 2.6B

COST COMPANY CENSUS STRATUM

Stratum	Census	Count
C1	N	N/A
C2A	N	N/A
C2B	N	N/A
C3A	N	N/A
C3B	Y	20
C4A	N	N/A
C4B	N	N/A
C5	N	N/A
C6	N	N/A
C7A	N	N/A
C7B	N	N/A
C8A	N	N/A
C8B	N	N/A
C9A	N	N/A
C9B	N	N/A
Total		20

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.[13] 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

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

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. And for stratum A1 to A8B, the square root of USF loop cost was used. 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 with less than 700 LPE and variation in USF loop cost among average schedule companies with more than or equal to 700 LPE. 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, the standard deviation of the measure of size is 1,453,678.

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 $weight_h = SD_h(MOS) \times N_h$

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 A8A in Exhibit 2.7A, the stratum two-year sample size is calculated as follows:

sample allocation $weight_{A5A}$ = 322,676 x 41 = 13,229,724

sample allocation $fraction_{A5A}$ = 13,229,724 / 42,423,358 = 0.311850

stratum two-year sample $size_{A5A}$ = Int (0.311850 x 47.1450 + 0.5) = 15

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.[14]	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	1,453,678	13	0	2	[6,7]	13
A2	3,123,941	26	0	2	13	26
A3	839,184	19	0	2	[9,10]	19
A4	545,481	10	5,454,812	3	[3,4]	10
A5	200,322	44	8,814,170	5	5	25
A6	315,652	34	10,732,158	5	6	30
A7	127,045	33	4,192,494	5	4	20
A8A	322,676	41	13,229,724	5	8	40
A8B	1,841,407	18	0	2	9	18
TOTAL		238	42,423,358		[64] to [65]	201
A9	45,546	39	0	2	[19,20]	39
A10A	6,663	21	139,931	4	[5,6]	21
A10B	12,279	16	196,463	2	8	16
A11A	5,612	49	275,009	5	9	45
A11B	33,740	23	0	2	[11,12]	23
A12A	9,008	28	252,215	3	[9,10]	28
A12B	24,032	11	0	2	[5,6]	11
TOTAL		187	863,618		68	183

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

[14] M. O. S. is "Measure of Size." It is the square root of interstate revenue requirement for stratum A9 to A12B, whereas it's the square root of USF loop cost for stratum A1 to A8B.

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)
C1	3,873,720	14	54,232,083	2	7	14
C2A	2,941,021	37	108,817,788	3	[12,13]	37
C2B	3,934,241	13	51,145,128	2	[6,7]	13
C3A	2,092,048	52	108,786,471	5	10	50
C3B	8,594,506	20	0	2	10	20
C4A	1,034,579	57	58,971,013	5	5	25
C4B	2,635,370	27	71,154,999	4	[6,7]	27
C5	1,055,943	16	16,895,084	5	[3,4]	16
C6	2,922,438	32	93,518,012	4	8	32
C7A	976,092	87	84,920,042	5	8	40
C7B	2,506,587	33	82,717,364	4	[8,9]	33
C8A	367,555	103	37,858,214	5	4	20
C8B	1,371,451	40	54,858,033	5	5	25
C9A	1,226,526	63	77,271,117	5	7	35
C9B	2,793,362	13	36,313,703	4	[3,4]	13
TOTAL		607	937,459,050		[103] to [106]	400

* 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 (559). 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 559. Similarly, the range of size associated with the next study area is from 559 to 1105.

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:

$$\textit{Stratum Sampling Interval}_{C4A} = \frac{19816}{25} = 792.65$$

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.[15]

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 (472.85) is within study area 1's range of measure of size, which extends from 0 to 559. Similarly, study area 3 is included in the sample because by calculating a second random number in the stratum (random start + sampling interval = 472.85 + 792.65 = 1265.5), the actual sample selection number is included in the range of cumulative measure of size belonging to this study area (from 1105 to 1605). Results for all strata are displayed in Appendix A1.

---

15 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	0.58	1
A2	0.71	1
A3	0.19	1
A4	293.95	577.61
A5	316.94	1,356.6
A6	516.81	1,061.5
A7	981.74	1,157.2
A8A	593.49	868.86
A8B	0.92	1
A9	0.72	1
A10A	0.98	1
A10B	0.24	1
A11A	100.06	146.92
A11B	0.43	1
A12A	0.97	1
A12B	0.13	1
C1	0.66	1
C2A	151.34	225.65
C2B	0.50	1
C3A	291.04	404.32
C3B	0.89	1
C4A	472.85	792.65
C4B	0.42	1
C5	41.82	86.07
C6	0.39	1
C7A	587.87	762.00
C7B	145.38	399.22
C8A	824.95	1,187.0
C8B	93.14	690.16
C9A	155.02	741.27
C9B	28.54	504.26

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,

$$Probability\ of\ Inclusion\ in\ the\ Five\text{-}Year\ Sample = \frac{25 \times 559}{19816} = 0.705238$$

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:

$$Probability\ of\ Selection = \frac{0.705238}{5} = 0.141048$$

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:

$$\textit{Sample Weight} = \frac{1}{0.141048} = 7.08$$

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 2009 sample would be selected again for the 2012 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 C2B 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 2012 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

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

factors needed to derive revenue requirements. Forecasted demand is used to create new 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 2012 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 2009 and 2010, 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 2009 sample provided accounting data from calendar years 2007 and 2008, and demand data from 2009. The 2010 sample provided accounting data from calendar years 2008 and 2009 and demand data from 2010. 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 2009 annual Cost data collection sampled 103 cost study areas from NECA's traffic sensitive pool. Five study areas[2] were excluded from the sample which resulted in a total of 98 study areas, 49 of which have host remote network configurations. The 2010 annual Cost data collection sampled 108 cost study areas from NECA's traffic sensitive pool. Three study areas were excluded from the sample.[3] A total of 105 study areas were used, 56 of which had host-remote network configurations.

---

[2] Four study areas were not in the TS Pool. One study area provided unusable data.

[3] Two study areas did not complete the Host Remote Data Request. One study area was not in the TS Pool.

As a result, the two years of data collection yielded valid data from 203 cost study areas, 105 of which have host remote network configurations.

Average schedule company data was also used from two consecutive sample years. The 2009 annual data collection sampled data from 114 average schedule study areas from NECA's traffic sensitive pool. Thirteen study areas were excluded from the sample for various reasons.[4] This resulted in 101 total observations.

The 2010 annual data collection sampled data from 122 average schedule study areas from NECA's traffic sensitive pool. Twenty-one study areas were excluded from the sample for various reasons.[5] This resulted in 101 total observations. As a result, the two years of data collection yielded valid data from 202 average schedule study areas.

---

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

[5] Twelve study areas converted to Cost. Three study areas had errors in accounting data. Four study areas were not TS Pool participants. Two study areas were involved in acquisitions.

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 2009 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 2008 and 2009 were requested from each average schedule study area in the 2010 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 2008 and 2009 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 2008 and 2009 accounting data from the 2010 sample are displayed in Appendices C1 and C2, respectively.

Similar accounting data from calendar years 2007 and 2008 were obtained from average schedule study areas in the 2009 sample. Source documents for these data were also obtained for verification purposes. Average schedule company accounting data obtained from the 2009 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 2010 through June 2011, including all adjustments through September 2011 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 2008 through December 2009, including all adjustments through September 2010 for the analyses underlying the forecast of Interstate Special Access Revenues, described in Section V.F.

   c. For cost companies, NECA used the average month of the period from January 2009 through December 2009[8], including all adjustments through June 2011 for the following data elements:

---

[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] Cost company demand data from 2009 correspond to 2009 cost studies used in this Average schedule Filing, the latest available for this analysis.

- 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 2009 view of the year 2007'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 2009 and 2010 sample data requests. Included in these documents are the following:

    - Working Lines
    - Route Miles

3. Interstate toll circuit miles, interstate circuit terminations, and intertoll dial circuits from the 2009 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.

5. Cost company non-DSL special access revenues were taken from data reported to NECA settlements, and adjusted to current tariff rates, and to the uniform rate band in the current NECA tariff.

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 2009 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)[9] 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 2009 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, 105 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.

---

9 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 2009.[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 current FCC rules that apply to the test period (July 1, 2012 through June 30, 2013). 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.

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

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 2010 cost studies do not begin to become available until the second half of 2011, 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 2009 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].

On March 18, 2010, the Commission further modified its rules to permit an incumbent LEC's DEM weighting factor to increase as well as decrease when its line counts cross one of the thresholds.[5] Consequently in this study, NECA determined the DEM weight of each study area based on its current access line counts.

2. Summary of Cost Allocation Methods

Using the 2009 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.

---

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 High-Cost Universal Service Support, Jurisdictional Separations, Coalition for Equity in Switching Support Petition for Reconsideration, *Report and Order and Memorandum Opinion and Order*, WC Docket No. 05-337 and CC Docket No. 80-286, FCC 10-44.

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 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

---

[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. <u>Accommodation of Outliers in Regression Models</u>

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

---

8 Belsley, David A., *(et al.)*, *<u>Regression Diagnostics: Identifying Influential Data and Sources of Collinearity</u>*, 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., *<u>Sensitivity Analysis in Linear Regression</u>*, 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.

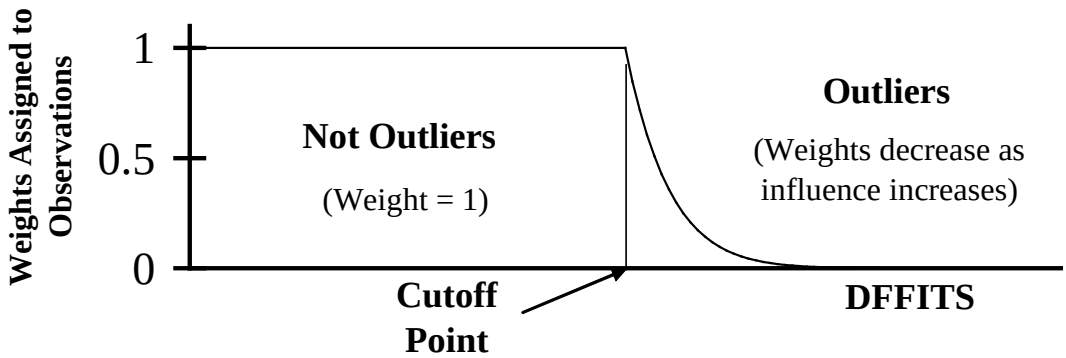
The numerator of the variance weight is the median DFFITS value of points which are not influential. Thus, this variance weight compares a point which is influential to points which are not influential. Exhibit 4.2 is a graph that illustrates these variance weights. Using weights obtained by this method,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

---

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 2009 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:

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

$$= \quad 0.0003575$$

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 Interstate Toll Circuit Termination.

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

$$= \ 0.01186 + 0.00007178 \text{ x } Interstate\ Toll\ Circuit\ Miles\ per\ Interstate\ Toll\ Circuit\ Termination$$

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 combined COE Categories 4.11 and 4.12 (Wideband Exchange Line + Exchange Trunk) fraction has separate components, depending on the DSL participation status and Access Line size.

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

= 0.1521, if the study area provides DSL service outside NECA tariff;

otherwise,

= 0.0373 + 0.2495 x DSL Lines per Line, if Access Line size <= 6,000;

= 0.06665 + 0.2495 x DSL Lines per Line, if Access Line size > 6,000;

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:

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

= 1.0003 x % Interstate of [COE + C&WF + IOT]

R^2 = *1.00* *F = 127,988,474* *t = 11,313*

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 = 0.263994 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 250 minutes per line as the breakpoint, as follows:

Normal Volume Minutes Per Line
= Minimum (Total Minutes Per Line, 250)

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

The breakpoint of 250 minutes per line separates study areas into groups having either high or normal COE Category 3 separation fractions. 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 the C&WF Category 1.3 and C&WF Category 3 separation models, 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.

NECA determined minimum and maximum values of separation factors from cost company modeling results as illustrated in Exhibit 4.3. Such 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:

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

$$= 0.0003575$$

COE Category 2 - Tandem Switching

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

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

= 0.01186 + 0.00007178 x Interstate Toll Circuit Miles per Interstate Toll Circuit Termination

Minimum = 0.01191
Maximum = 0.04126

R^2 = 0.07 F = 3.88 t = 1.97

COE Category 3 - Local Switching

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

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

= 0.1831 + 0.0001695 x DEM Weight x Normal Volume Minutes per Line
+ 0.000102 x High Volume Minutes per Line
if Access Line size <=2,500

= 0.08828 + 0.0001695 x DEM Weight x Normal Volume Minutes per Line
+ 0.000102 x High Volume Minutes per Line
if Access Line size between 2,500 and 13,000

= 0.04746 + 0.0001695 x DEM Weight x Normal Volume Minutes per Line
+ 0.000102 x High Volume Minutes per Line
if Access Line size > 13,000

Minimum = 0.08861
Maximum = 0.3524

R^2 = 0.27 F = 24.58 t_1 = 3.90 t_2 = 3.90
t_3 = 5.82 t_4 = 1.96

EXHIBIT 4.3 (Continued)

PART 36 SEPARATION FACTOR MODELS

Combined COE Categories 4.11 and 4.12 - Wideband Exchange Line + Exchange Trunk

If total combined Cat. 4.11 and 4.12 COE is not zero, then:

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

= 0.1521, if the study area provides DSL service outside NECA tariff

otherwise,

= 0.0373 + 0.2495 x DSL Lines per Line, if Access Line size <= 6,000

= 0.06665 + 0.2495 x DSL Lines per Line, if Access Line size > 6,000

Minimum = 0.002
Maximum = 0.2277

R^2 = 0.21 F = 23.63 t_1 = 5.76 t_2 = -2.80

COE Category 4.13 - Exchange Line Circuit Excluding Wideband

If total Cat. 4.13 COE is not zero, then:

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

= 0.09577

COE Category 4.2 - Interexchange Circuit

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

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

= 0.03472 + 0.000001881 x Interstate Toll Circuit Miles per Exchange
+ 0.001513 x Non-DSL Revenues per Line
if Access Line size <= 2,000

= 0.05226 + 0.000001881 x Interstate Toll Circuit Miles per Exchange
+ 0.001513 x Non-DSL Revenues per Line
if Access Line size > 2,000

Minimum = 0.03726
Maximum = 0.3365

R^2 = 0.12 F = 8.83 t_1 = 3.87 t_2 = 2.24 t_3 = -2.06

EXHIBIT 4.3 (Continued)

PART 36 SEPARATION FACTOR MODELS

COE Category 4.3 - Host/Remote Message Circuit

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

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

= 0.002644 + 0.4792 x Host Remote Circuit per Line

Minimum = 0.002644
Maximum = 0.02823

R^2 = 0.15 F = 19.23 t_1 = 4.39

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

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

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

= 0.004961 + 0.0002283 x Non-DSL Revenues per Line
if Access Line Size <= 1,500

= 0.001814 + 0.0002283 x Non-DSL Revenues per Line
if Access Line Size > 1,500

Minimum = 0.001916
Maximum = 0.01143

R^2 = 0.24 F = 27.86 t_1 = 5.41 $t2$ = 4.81

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

If total Cat. 1.3 C&WF is not zero, then:

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

= 0.2254 – 0.001279 x Normal Route Circuit Miles per Line

Minimum = 0.05782
Maximum = 0.2254

R^2 = 0.05 F = 10.97 t_1 = -3.31

EXHIBIT 4.3 (Continued)

PART 36 SEPARATION FACTOR MODELS

Combined C&WF Categories 2 and 3 - Wideband Exchange Trunk + Interexchange

If total combined Cat. 2 and 3 C&WF is not zero, then:

$$P = \frac{\text{Interstate Cat. (2+3) C\&WF}}{\text{Total C\&WF}}$$

= 0.02305 + 0.00486 x Normal Route Circuit Miles per Line
+ 0.001404 x Non-DSL Revenues per Line
if Normal Route Circuit Miles per Line <= 0.2

= 0.04219 + 0.00486 x Normal Route Circuit Miles per Line
+ 0.001404 x Non-DSL Revenues per Line
if Normal Route Circuit Miles per Line > 0.2

Minimum = 0.02398
Maximum = 0.7683

R^2 = 0.15 F = 11.1 t_1 = 3.84 t_2 = 2.24 t_3 = -1.68

C&WF Category 4 - Host/Remote Message

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

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

= 0.007103 + 0.002059 x Host Remote Circuit Miles per Line
if Access Line size <= 5,000

= 0.002662 + 0.002059 x Host Remote Circuit Miles per Line
if Access Line size > 5,000

Minimum = 0.002691
Maximum = 0.03981

R^2 = 0.22 F = 14.62 t_1 = 4.41 t_2 = 3.26

GSF - General Support Facilities Equipment

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

= 1.0003 x % Interstate of Total [COE + C&WF + IOT]

R^2 = 1.00 F = 127,988,474 t = 11,313

EXHIBIT 4.3 (Continued)

PART 36 SEPARATION FACTOR MODELS

Tangibles - Account 2680

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

$$= 1.0148 \times \text{\% Interstate of Total [COE + C\&WF + IOT]}$$

$R^2 = 0.96$ $F = 1{,}227$ $t = 35$

Intangibles - Account 2690

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

$$= 1.0001 \times \text{\% Interstate of Total 2001 (Excluding 2690)}$$

$R^2 = 1.00$ $F = 141{,}843{,}253$ $t = 11{,}909$

Telecommunications Plant - Other - Accounts 2002 + 2003 + 2005

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

$$= 0.9999 \times \text{\% Interstate of Total 2001}$$

$R^2 = 1.00$ $F = 30{,}402{,}574$ $t = 5{,}514$

Materials & Supplies - Account 1220

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

$$= 0.9991 \times \text{\% Interstate of C\&WF}$$

$R^2 = 1.00$ $F = 5{,}919{,}494$ $t = 2{,}433$

Accumulated Depreciation - Accounts 3100 + 3200

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

$$= -0.008559 + 1.0456 \times \text{\% Interstate of Total 2001}$$

$R^2 = 0.96$ $F = 4{,}518$ $t = 67$

EXHIBIT 4.3 (Continued)

PART 36 SEPARATION FACTOR MODELS

Accumulated Amortization - Accounts 3400 + 3500 + 3600

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

$$= 0.9947 \times \text{\% Interstate of Total 2001}$$

R^2 = 0.98 F = 3,991 t = 63

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

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

$$= 0.3802$$

Network Support Expense - Account 6110

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

$$= 1.0002 \times \text{\% Interstate of Total [COE + C\&WF + IOT]}$$

R^2 = 1.00 F = 111,993,660 t = 10,583

General Support Expense - Account 6120

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

$$= 1.0000 \times \text{\% Interstate of Total [COE + C\&WF + IOT]}$$

R^2 = 1.00 F = 127,988,474 t = 11,313

COE Expense - Account 6210

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

$$= 1.0015 \times \text{\% Interstate of COE}$$

R^2 = 1.00 F = 2,879,991 t = 1,697

EXHIBIT 4.3 (Continued)

PART 36 SEPARATION FACTOR MODELS

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 = Infinity t = Infinity

Other Property, Plant & Equipment Expense - Account 6510

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

$$= 1.0001 \times \%\ \text{Interstate of Total 2001}$$

R^2 = 1.00 F = 296,843,216 t = 17,229

Network Operations Expense - Account 6530

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

$$= 1.0003 \times \%\ \text{Interstate of Total [COE + C\&WF + IOT]}$$

R^2 = 1.00 F = 131,346,099 t = 11,461

Depreciation and Amortization Expense - Account 6560

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

$$= -0.008701 + 1.0829 \times \%\ \text{Interstate of Total 2001}$$

R^2 = 0.88 F = 1,444 t = 38

Marketing Expense - Account 6610

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

$$= 0.06948 + 0.6616 \times \%\ \text{Interstate of Total [COE + C\&WF + IOT]}$$

R^2 = 0.16 F = 35 t = 6

EXHIBIT 4.3 (Continued)

PART 36 SEPARATION FACTOR MODELS

Services Expense - Account 6620

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

$$= 0.2191 + 0.321 \times \text{\% Interstate of Total 2001}$$

$R^2 = 0.06$ $F = 13.23$ $t = 3.64$

Corporate Operations Expense – Accounts 6710 and 6720

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

$$= 0.03547 + 0.9867 \times \text{\% Interstate of Total Big Three Expenses}$$

$R^2 = 0.92$ $F = 2{,}422$ $t = 49.22$

Other Operating Taxes - Account 7200

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

$$= 1.0556 \times \text{\% Interstate of Total 2001}$$

$R^2 = 0.97$ $F = 6{,}792$ $t = 82.41$

Federal Investment Tax Credit

If study area is subject to Federal Income Tax,

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

$$= 0.09283 + 0.7833 \times \text{\% Interstate of Total Net Plant}$$

$R^2 = 0.88$ $F = 65$ $t = 8.09$

Non-Operating Income and Expense

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

$$= 0.1037 + 0.8356 \times \text{\% Interstate of Total 2001}$$

$R^2 = 0.67$ $F = 277.03$ $t = 16.64$

EXHIBIT 4.3 (Continued)

PART 36 SEPARATION FACTOR MODELS

Interest & Related Items - Account 7500

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

$$= 0.9599 \times \text{\% Interstate of Total 2001}$$

$R^2 = 1.00$ $F = 34{,}637$ $t = 186.11$

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.

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:

---

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

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

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

Exhibit 4.4 lists all variables tested as independent variables in these allocation factor models. Results are shown in Exhibits 4.5, 4.6 and 4.7.

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 2 + 3 Cable & Wire Facilities model is an example of such a model. The ratios of normal route circuit miles to access lines and Non-DSL special access revenues to access lines are correlated with the usage-based assignment prescribed by Part 69.

EXHIBIT 4.4 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 4.5 displays models developed for certain expense and reserve accounts.

EXHIBIT 4.5

PART 69 – EXPENSE AND RESERVE ALLOCATION MODELS

Accumulated Depreciation

%CL = -0.01742 + 0.9819 x % CL of Interstate 2001
%CO = 1.1808 x % CO of Interstate 2001
%SA = 0.9691 x % SA of Interstate 2001
%TR = 0.9543 x % TR of Interstate 2001

	R^2	*F*	*t*	Minimum	Maximum
%CL Model	0.95	3536	59	0.052345	0.915200
%CO Model	0.98	9202	96	0.000002	0.814012
%SA Model	0.99	28201	168	0.005402	0.545827
%TR Model	0.99	36668	191	0.000000	0.763634

Net Deferred Income Taxes

%CL = 0.4481
%CO = 0.1908
%SA = 0.2750
%TR = 0.0861

Accumulated Amortization

%CL = 0.9836 x % CL of Interstate 2001
%CO = 0.9667 x % CO of Interstate 2001
%SA = 0.9852 x % SA of Interstate 2001
%TR = 1.0000 x % TR of Interstate 2001

	R^2	*F*	*t*	Minimum	Maximum
%CL Model	0.97	2582	51	0.156132	0.934266
%CO Model	0.92	827	29	0.023564	0.603298
%SA Model	0.97	2709	52	0.005492	0.457122
%TR Model	0.38	42	7	0.001325	0.270842

Depreciation and Amortization Expense

%CL = -0.004905 + 0.9074 x % CL of Interstate 2001
%CO = 1.0948 x % CO of Interstate 2001
%SA = 1.1131 x % SA of Interstate 2001
%TR = 0.004471 + 0.992 x % TR of Interstate 2001

	R^2	*F*	*t*	Minimum	Maximum
%CL Model	0.81	883	30	0.059572	0.857009
%CO Model	0.86	1267	36	0.000002	0.754738
%SA Model	0.97	7168	85	0.006205	0.626918
%TR Model	0.96	4745	69	0.004471	0.798219

EXHIBIT 4.5 (Continued)

PART 69 – EXPENSE AND RESERVE ALLOCATION MODELS

Services Expenses

%CL	=	0.485	x	% CL of Interstate 2001		
%CO	=	0.0328	+	0.709600	x	% CO of Interstate 2001
%SA	=	0.04482	+	0.327300	x	% SA of Interstate 2001
%TR	=	0.01155	+	0.519800	x	% TR of Interstate 2001

	R^2	F	t	Minimum	Maximum
%CL Model	0.78	731	27.04	0.034459	0.460641
%CO Model	0.53	226	15.03	0.032802	0.521987
%SA Model	0.17	41	6.40	0.046649	0.229143
%TR Model	0.56	255	15.98	0.011547	0.427470

b. Central Office Equipment Models

Exhibit 4.6 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 an average ratio (with outliers accommodated) for cost allocation to special access category for study areas providing DSL service outside NECA tariff, based on cost companies who provided separate DSL cost data, as displayed in Appendix H1.

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

EXHIBIT 4.6

PART 69 – CENTRAL OFFICE EQUIPMENT ALLOCATION MODELS

COE Category 1 - Operator Systems

%CL = 0.00
%CO = 0.1893
%SA = 0.00
%TR = 0.00

Category 2 - Tandem Switching Equipment

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

Combined Categories 4.11 and 4.12 - Exchange Circuit

If Adjusted Special Access Revenues are not equal to zero:

%CL = 0.00
%CO = 0.00
%SA = 0.1505, if the study area provides DSL service outside NECA tariff, or
= 1.00, otherwise
%TR = 0.00

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							R^2	F	t
If Adjusted Special Access Revenues are not equal to zero:									
%CL	=	0.9893	–	0.000888	x	Non-DSL Revenues per Line	0.07	14.41	–3.80
%CO	=	0.00							
%SA	=	0.01068	+	0.000888	x	Non-DSL Revenues per Line	0.07	14.41	3.80
%TR	=	0.00							

If Adjusted Special Access Revenues equal zero:

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

EXHIBIT 4.6 (Continued)

PART 69 – CENTRAL OFFICE EQUIPMENT ALLOCATION MODELS

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	=	0.4566	+	0.000003	x	Non-DSL Revenues per Exchange	0.02	4.20	2.05
%TR	=	0.5434	–	0.000003	x	Non-DSL Revenues per Exchange	0.02	4.20	- 2.05
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 4.7 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.

The combined Category 2 and 3 models for special access were developed in two steps. First, a special access model study areas providing DSL in NECA's tariff was developed by regression methods. Second, NECA created a special access model for study areas providing DSL outside NECA's tariff, using the first model and an adjustment ratio. This adjustment ratio, 0.6505, was calculated based on data of Group C cost companies in NECA's traffic sensitive pool who reported DSL costs, as displayed in Appendix H1. This ratio is the total of non-DSL special access costs of C&WF Category 2 and 3 divided by the total of Interstate C&WF Category 2 and 3. The model for study areas with DSL outside NECA's tariff equals the product of first special access model and this adjustment ratio.

EXHIBIT 4.7
PART 69 – CABLE & WIRE FACILITIES ALLOCATION MODELS

Combined Categories 2 and 3 - Wideband and Exchange Trunk + Interexchange	R^2	F	t_1	t_2	t_3

If Adjusted Special Access Revenues are not equal to zero:

%CL = 0.00
%CO = 0.00

If study area provides DSL in NECA tariff,

%SA	=	0.7306	–	0.01828	x	Normal Route Circuit Miles per Line	0.18	14.14	–4.52	3.11	3.67
			+	0.008686	x	Non-DSL Revenues per Line					
		if Access Line size <= 5,000									
	=	0.8386	–	0.01828	x	Normal Route Circuit Miles per Line					
			+	0.008686	x	Non-DSL Revenues per Line					
		if Access Line size > 5,000									

otherwise,

%SA	=	0.4753	–	0.01189	x	Normal Route Circuit Miles per Line	0.18	14.14	–4.52	3.11	3.67
			+	0.00565	x	Non-DSL Revenues per Line					
		if Access Line size <= 5,000									
	=	0.5455	–	0.01189	x	Normal Route Circuit Miles per Line					
			+	0.00565	x	Non-DSL Revenues per Line					
		if Access Line size > 5,000									
%TR	=	0.2694	+	0.01828	x	Normal Route Circuit Miles per Line	0.18	14.14	4.52	–3.11	3.67
			–	0.008686	x	Non-DSL Revenues per Line					
		if Access Line size <= 5,000									
	=	0.1614	+	0.01828	x	Normal Route Circuit Miles per Line					
			–	0.008686	x	Non-DSL Revenues per Line					
		if Access Line size > 5,000									

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

d. DSL/Non-DSL Revenue Requirement Separation Model

To support the development of two separate special access settlement formulas, one for DSL and the other for Non-DSL special access components, NECA developed distinct separations models for each, explained as below. For companies that reported their DSL related costs, the actual revenue requirements were used. For the others, their DSL revenue requirements were estimated as follows.

Initially, NECA used COE Category 4.11 investment of 518 TS Group C cost study areas [16] which are also in NECA DSL tariff as a surrogate for their investment in DSL equipment. This category of cost is very highly correlated with DSL investment. Based on this investment, NECA apportioned the interstate investment and expense using the same sequence of allocation described in Exhibit 4.1. Then, to recognize the difference between COE Category 4.11 and DSL investment, NECA adjusted the initial DSL revenue requirement estimate by a ratio developed from 58 cost company study areas that provided actual DSL cost, as follows.

$$\textit{DSL Adjustment of COE Category 4.11}$$

$$= \frac{\textit{DSL Revenue Requirement (all 58 study areas)}}{\textit{COE Category 4.11 Revenue Requirement (all 58 study areas)}}$$

$$= 1.0438$$

[16] See Appendix H2.

For 460 Group C cost study areas, NECA calculated their DSL Revenue Requirements by multiplying their COE 4.11 Revenue Requirements by 1.0438. Using DSL Revenue Requirement developed above for the 518 study areas, NECA developed a separation model for DSL revenue requirement as follows.

$$P = \frac{\text{2009 DSL Revenue Requirement}}{\text{2009 SA Revenue Requirement}}$$

$$P = 0.02383 + 1.1196 \times \% \frac{\text{2009 SA COE 4.11+4.12}}{\text{2009 SA TPIS}}$$

if Non-DSL revenue / SA revenue > 0.1;

$$P = 0.8178, \text{ otherwise}$$

$R^2 = 0.91$ $F = 4{,}942$ $t = 70$

Special access revenue requirement not allocated to DSL using this model were assigned to the Non-DSL category.

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.

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 0.004268 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 2009 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 0.000014 was calculated as the ratio of weighted unseparated ITC over weighted unseparated Net Plant from 2009 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 0.001987 was calculated as the weighted ratio of unseparated charitable contributions over unseparated Expenses and Other Taxes (EOT) from 2009 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 2009 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 4.8.

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

EXHIBIT 4.8 **EFFECTIVE TAX RATES**	
Category	**Tax Rate**
Unseparated	*0.288682*
Interstate	*0.283605*
Common Line	*0.285353*
Central Office	*0.267472*
Special Access	*0.286416*
Transport	*0.283447*

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 develop test period projections of account balances and demand. The test period for the 2011 Study is the year beginning July 1, 2012 and ending June 30, 2013, 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 2010 Sample growth ratios with 2009 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. In this study, NECA also includes an analysis of more recent account data changes, to further improve the reliability of these projections.

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.F 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 2010 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 2011 Study growth ratios with those developed in the 2010 Study.[1]

[1] Accounting data supplied by the 2010 Average Schedule Sample are reported in Appendices C1 and C2. Accounting data supplied by the 2009 Average Schedule Sample are reported in Appendices C3 and C4.

1. Stratification of the 2010 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 differences. The 2011 Study continues using this methodology. Study areas in the 2010 Sample were separated into three strata based on access line size as of December 2008, including all adjustments through December 2010.

- 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, 0.004268, 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.

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

- 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, 0.001987, was discussed in Section IV.F.3.
- The amounts 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 average schedule companies[3] in the 2010 sample. The resulting factors of 0.02811 for 2009 accounts and 0.03026 for 2008 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 2008 and 2009 accounting data from the 2010 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 2008 and 2009 unseparated revenue requirement amounts for each 2010 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 2010 Sample as follows:

[3] NECA used the same method with 2009 Sample as documented in the 2010 Study. The factors used were 0.041604 for 2009 accounts and 0.063145 for 2008 accounts.

2010 Sample Average Revenue Requirement (RRQ) Growth Ratio_i =

$$\frac{\sum_{\text{Stratum}_i} (\text{Sample Weight}_i \times \text{Variance Weight}_i \times \text{2009 Unseparated RRQ})}{\sum_{\text{Stratum}_i} (\text{Sample Weight}_i \times \text{Variance Weight}_i \times \text{2008 Unseparated RRQ})}$$

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.

There were two study areas that were excluded from the growth rate calculation of Materials and Supplies, one because of a large one-time write-off of obsolete equipment, the other due to entry error. Another two study areas were excluded from the growth rate calculation of Corporate Operations Expense and Other Operating Taxes due to change of the ownership. Another study area was excluded from the growth rate calculation of Interest and Related Items because it represented significant amounts that apparently should be reported as in an account receivable.

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

5. <u>The 2010 Sample Stratified Annual Growth Ratios</u>

NECA used the combined ratio estimate technique to determine stratified annual growth rates. For the 2010 Sample, the Stratified Annual Growth Ratios were calculated within each stratum, using the following formula:

2010 Sample Stratified Annual Growth Ratio_i =

$$\frac{\sum_{\text{Stratum}_i} (\text{Sample Weight}_i \text{ x Variance Weight}_i \text{ x 2009 Account Balance}_i)}{\sum_{\text{Stratum}_i} (\text{Sample Weight}_i \text{ x Variance Weight}_i \text{ x 2008 Account Balance}_i)}$$

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, H and M of Exhibit 5.2 display the resulting 2010 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) 2009 Sample Annual Growth**	**(B) 2009 Sample Adjusted Growth**	**(C) 2010 Sample Annual Growth**	**(D) Annual Growth Increment [4]**	**(E) 2010 Composite Growth**
Telecommunications Plant In Service	1.0448	1.0429	1.0453	0.0084	1.0528
Land & Support Assets	1.0547	1.0519	1.0049	0.0084	1.0370
Central Office Equipment	1.0425	1.0408	1.0281	0.0084	1.0431
Cable & Wire Facilities	1.0434	1.0416	1.0700	0.0084	1.0646
Tangible Assets	1.0547	1.0519	1.0049	0.0084	1.0370
Intangibles	1.0425	1.0408	1.0281	0.0084	1.0431
Materials And Supplies	1.0245	1.0239	1.0225	0.0084	1.0318
Other Telecommunications Plant	1.0446	1.0427	1.0449	0.0084	1.0525
Total Telecommunications Plant	1.0446	1.0427	1.0449	0.0084	1.0525
Other Non-Current Assets	1.0353	1.0341	1.0342	0.0084	1.0428
Accum. Depreciation & Amortization	1.0557	1.0528	1.0513	0.0084	1.0608
Net Telecommunications Plant	1.0353	1.0341	1.0342	0.0084	1.0428
Net Deferred Operating Income Tax	0.9296	0.9243	1.0349	0.0084	0.9878
Plant Specific Expense	1.0380	1.0366	1.0085	0.0125	1.0354
Plant Non-specific Expense	0.9747	0.9740	0.9867	0.0125	0.9926
Customer Service Expense	1.0030	1.0030	1.0079	0.0125	1.0180
General & Administrative Expense	0.9973	0.9973	1.0054	0.0125	1.0139
Depreciation & Amortization Expense	0.9922	0.9921	0.9868	0.0125	1.0019
Charitable Contributions	1.0446	1.0427	1.0449	0.0125	1.0569
Interest & Related Items	0.9769	0.9764	0.9348	0.0084	0.9636
Interest On Customer Deposits	0.9769	0.9764	0.9348	0.0125	0.9675
Other Long Term Liabilities	1.0353	1.0341	1.0342	0.0084	1.0428
Federal Investment Tax Credits	1.0353	1.0341	1.0342	0.0084	1.0428
Other Operating Taxes	0.8156	0.7739	0.9934	0.0125	0.8947
Allow. For Funds Used During Const.	1.0446	1.0427	1.0449	0.0000	1.0438
Expenses & Other Taxes	1.0047	1.0047	0.9998	0.0125	1.0148
Revenue Requirement	1.0022	1.0022	1.0072	0.0125	1.0173

[4] Annual Growth Increment is discussed in V.B.6.

EXHIBIT 5.2

AVERAGE SCHEDULE ACCOUNT GROWTH RATIOS

(Continued)

	Medium Study Areas				
Account	**(F) 2009 Sample Annual Growth**	**(G) 2009 Sample Adjusted Growth**	**(H) 2010 Sample Annual Growth**	**(I) Annual Growth Increment**	**(J) 2010 Composite Growth**
Telecommunications Plant In Service	1.0506	1.0482	1.0360	0.0084	1.0508
Land & Support Assets	1.0335	1.0324	1.0451	0.0084	1.0475
Central Office Equipment	1.0466	1.0445	1.0226	0.0084	1.0422
Cable & Wire Facilities	1.0574	1.0543	1.0430	0.0084	1.0574
Tangible Assets	1.0335	1.0324	1.0451	0.0084	1.0475
Intangibles	1.0466	1.0445	1.0226	0.0084	1.0422
Materials And Supplies	1.0230	1.0225	1.1885	0.0084	1.1148
Other Telecommunications Plant	1.0504	1.0480	1.0372	0.0084	1.0513
Total Telecommunications Plant	1.0504	1.0480	1.0372	0.0084	1.0513
Other Non-Current Assets	1.0597	1.0563	0.9864	0.0084	1.0299
Accum. Depreciation & Amortization	1.0451	1.0432	1.0639	0.0084	1.0624
Net Telecommunications Plant	1.0597	1.0563	0.9864	0.0084	1.0299
Net Deferred Operating Income Tax	1.0975	1.0888	0.8734	0.0084	0.9893
Plant Specific Expense	1.0308	1.0299	1.0283	0.0125	1.0420
Plant Non-specific Expense	1.0627	1.0590	0.9664	0.0125	1.0254
Customer Service Expense	0.9494	0.9467	0.9854	0.0125	0.9781
General & Administrative Expense	0.9531	0.9508	1.0030	0.0125	0.9891
Depreciation & Amortization Expense	1.0177	1.0174	0.9566	0.0125	0.9994
Charitable Contributions	1.0504	1.0480	1.0372	0.0125	1.0556
Interest & Related Items	0.9746	0.9739	0.6162	0.0084	0.8017
Interest On Customer Deposits	0.9746	0.9739	0.6162	0.0125	0.8050
Other Long Term Liabilities	1.0597	1.0563	0.9864	0.0084	1.0299
Federal Investment Tax Credits	1.0597	1.0563	0.9864	0.0084	1.0299
Other Operating Taxes	1.0965	1.0880	0.9577	0.0125	1.0357
Allow. For Funds Used During Const.	1.0504	1.0480	1.0372	0.0000	1.0426
Expenses & Other Taxes	0.9990	0.9990	0.9898	0.0125	1.0069
Revenue Requirement	1.0167	1.0164	0.9884	0.0125	1.0150

EXHIBIT 5.2

AVERAGE SCHEDULE ACCOUNT GROWTH RATIOS

(Continued)

	Large Study Areas				
Account	**(K) 2009 Sample Annual Growth**	**(L) 2009 Sample Adjusted Growth**	**(M) 2010 Sample Annual Growth**	**(N) Annual Growth Increment**	**(O) 2010 Composite Growth**
Telecommunications Plant In Service	1.0508	1.0483	1.0225	0.0084	1.0441
Land & Support Assets	1.0437	1.0419	1.0184	0.0084	1.0388
Central Office Equipment	1.0411	1.0395	1.0273	0.0084	1.0420
Cable & Wire Facilities	1.0604	1.0570	1.0196	0.0084	1.0470
Tangible Assets	1.0437	1.0419	1.0184	0.0084	1.0388
Intangibles	1.0411	1.0395	1.0273	0.0084	1.0420
Materials And Supplies	1.0433	1.0415	1.1725	0.0084	1.1163
Other Telecommunications Plant	1.0505	1.0481	1.0232	0.0084	1.0443
Total Telecommunications Plant	1.0505	1.0481	1.0232	0.0084	1.0443
Other Non-Current Assets	1.0448	1.0429	0.9352	0.0084	0.9973
Accum. Depreciation & Amortization	1.0563	1.0533	1.0630	0.0084	1.0670
Net Telecommunications Plant	1.0448	1.0429	0.9352	0.0084	0.9973
Net Deferred Operating Income Tax	0.9778	0.9773	1.0063	0.0084	1.0001
Plant Specific Expense	0.9656	0.9644	1.0098	0.0125	0.9994
Plant Non-specific Expense	0.9541	0.9519	1.0234	0.0125	1.0000
Customer Service Expense	0.9886	0.9885	0.9498	0.0125	0.9813
General & Administrative Expense	0.9822	0.9819	0.9654	0.0125	0.9858
Depreciation & Amortization Expense	0.9608	0.9592	1.0125	0.0125	0.9982
Charitable Contributions	1.0505	1.0481	1.0232	0.0125	1.0486
Interest & Related Items	0.9487	0.9459	0.9743	0.0084	0.9682
Interest On Customer Deposits	0.9487	0.9459	0.9743	0.0125	0.9721
Other Long Term Liabilities	1.0448	1.0429	0.9352	0.0084	0.9973
Federal Investment Tax Credits	1.0448	1.0429	0.9352	0.0084	0.9973
Other Operating Taxes	0.9361	0.9317	0.9809	0.0125	0.9683
Allow. For Funds Used During Const.	1.0505	1.0481	1.0232	0.0000	1.0356
Expenses & Other Taxes	0.9683	0.9673	0.9959	0.0125	0.9939
Revenue Requirement	0.9832	0.9829	0.9823	0.0125	0.9949

6. Network Upgrades Effects on Account Growth

Average schedule companies reporting account data to NECA's study in the past two years have reported negative or very little account growth, as shown in Exhibit 5.2. Nevertheless, important information from average schedule companies shows that significant new costs are being incurred. This section explains the use of this data to refine NECA's projection of cost growth.

Considering the economic and regulatory uncertainties of recent years, many average schedule companies have held off on new investments, and have seriously curtailed operating expenditures. NECA's 2011 study of average schedule formulas used new account data from a sample of 113 average schedule study areas. Of these, 65 (or 58%) report actual declines in accounts, sufficient to produce overall declines in their unseparated revenue requirements. As a consequence, Exhibit 5.2 shows low or negative growth in accounts for all groups of companies.

Notwithstanding, a significant group of average schedule companies have reported account changes that are not measured by this sample. These are companies who have settled with NECA on an average schedule basis, but recently converted to a cost settlement basis. Exhibit 5.3 shows the trend of study areas converting to individual cost based settlements since 2004.

EXHIBIT 5.3

Study Areas Converting from Average Schedule to Individual Cost Based Settlements

Year	Study Areas	Cumulative Study Areas
2004	2	2
2005	5	7
2006	3	10
2007	10	20
2008	10	30
2009	7	37
2010	14	51
2011	11	62

This exhibit shows that during the past eight years, 62 study areas (more than 10 per cent of the average schedule population) have found it necessary to convert to individual cost based settlements. The exhibit also shows a sharp change in rate of conversion from the earlier years to the more recent years. Before 2007, a handful of study areas converted each year. In 2007, however, that number jumped significantly, and has continued at high levels since then.

NECA's average schedule studies have relied on historical accounts reported by statistical samples of average schedule companies. These studies have projected those accounts to the coming settlement year based on year-to-year account changes reported by the samples. Notwithstanding, many converting companies give as the reason for conversion the cost of upgrading their networks for broadband service. These companies often consider that, while average schedule formulas will eventually reflect higher network costs as more average schedule companies upgrade, they need more targeted cost recovery immediately. With these considerations in mind, to assure average

schedule formulas do the job of simulating costs that would be incurred by similarly situated cost companies as required by the Commission's rule §69.606, NECA undertook the following analyses. As explained below, NECA finds that there is good reason to reflect nominal additional growth in the projection of accounts of sample study areas, over and above the year-to-year growth they report.

First, NECA tabulated year-to-year growth of sample study areas who reported data for this average schedule study. That tabulation is shown in Exhibit 5.4 below.

EXHIBIT 5.4

Average Schedule Revenue Requirement Growth - 2010 Sample Counts of Study Areas by Line Size and Annual Growth Percentage

Annual Growth	----- Line Size Groups -----			Total
	Less than 4000	4000 to 10,000	More than 10,000	
< -10%	8	1	1	10
-10% to -5%	12	4	0	16
-5% to 0%	28	5	6	39
0% to 5%	15	2	5	22
5% to 10%	9	1	0	10
> 10%	12	4	0	16
Total	84	17	12	113
Total > 0	48	10	7	65
Total <= 0	36	7	5	48

Exhibit 5.4 shows that in a statistical sample of companies who settled based on average schedules in 2010, the majority reported account declines from 2008 to 2009. This exhibit compares total unseparated revenue requirements based on accounts from each of the two years. The finding applies in all line size groups. Thus, notwithstanding the

substantial market pressures to upgrade broadband service, many average schedule companies apparently do not find the resources to cover the costs of upgrades.

Next, NECA traced expenditures by average schedule companies who had converted to individual cost settlement basis in recent years. This data showed a consistent pattern, almost without exception. In the year of conversion, company accounts remained close to their level in the company's final average schedule year. But in the subsequent three years the company's accounts climbed to a significantly higher level. Exhibit 5.5 shows four-year account changes reported by any study area that participated in a NECA average schedule sample and had settlements based on individual costs four years later.

EXHIBIT 5.5

Study Areas Converting From Average Schedule to Cost Settlement Status
Four Year Account Balance Increments

Study Area	Last Year A.S.	Cost Study Year	Net Plant ($Ms)			Expenses & Other Taxes ($Ms)		
			Avg. Sched	Cost	% Change	Avg. Sched	Cost	% Change
1	2005	2009	33.0	32.7	-0.9%	6.3	6.1	-2.9%
2	2004	2008	27.8	31.0	11.6%	5.2	5.0	-2.7%
3	2006	2010	24.8	33.2	33.7%	3.5	5.2	49.8%
4	2006	2010	18.8	25.6	36.2%	3.0	3.8	27.1%
5	2004	2008	18.9	22.4	18.4%	3.2	4.1	26.2%
6	2006	2010	20.6	23.0	11.5%	3.3	3.8	15.2%
7	2006	2010	80.6	76.5	-5.1%	8.5	9.2	8.7%
8	2005	2009	21.3	22.9	7.2%	4.2	4.7	10.5%
9	2005	2009	23.9	35.6	48.8%	5.3	6.0	14.0%
10	2005	2009	0.7	2.0	180.6%	0.2	1.2	551.6%
11	2006	2010	18.3	22.6	23.1%	3.4	3.9	13.0%
12	2004	2008	11.8	17.2	45.9%	1.5	2.2	48.7%
13	2006	2010	3.5	4.1	17.4%	1.3	1.6	24.1%
14	2005	2009	3.6	8.0	123.2%	0.7	1.7	132.7%
15	2004	2008	3.5	7.5	114.2%	1.0	1.4	42.9%

Nearly every study area whose data is displayed in Exhibit 5.5 shows significant account increases after four years settling as a cost company. These increases contrast sharply with the growth rates displayed in Exhibit 5.2.

This data leads NECA to conclude that other average schedule companies who are similarly situated, but continue to settle on average schedules, have significant pending network improvements, which are not reflected in the growth rates displayed in Exhibit 5.2. Indeed, the absence of inclusion of such improvement in average schedule formula development is likely contributing to under-recovery of costs by average schedule companies, causing a number of those who are deploying new broadband facilities to convert to individual cost based settlements. To more correctly forecast the costs that will be incurred by companies who continue to settle based on average schedules, NECA takes steps in this study to reflect improvements of the type quantified in Exhibit 5.5.

For this purpose, NECA analyzed the account data of average schedule companies who have converted to individual cost settlement basis since 2005, and who also supplied account data as part of one of NECA's average schedule study samples. Data of these companies showed material account increases, with variations in proportions from account to account. To minimize estimation variance, while accurately reflecting total cost growth, NECA analyzed growth data in two categories: Total Net Investment and Total Expenses and Other Taxes. Exhibit 5.6 displays these data.

EXHIBIT 5.6

Four Year Account Growth Factors
Companies Converting To Cost Since 2005

Account	Net Plant	Total Expenses and Other Taxes
Average Schedule Data	137,530,653	50,590,795
Cost Data 4 Years later	154,599,314	59,976,192
Change	17,068,661	9,385,397
% Change	12.4%	18.6%

This exhibit shows net plant and expense data reported by companies when they participated in an average schedule sample, and data reported by the same companies four years later, when they provided a cost separations study to NECA for that accounting year. This table, therefore, tracks the growth in investment and expenses by companies who convert to cost, for a period of four years. This tracking period has been chosen to match the time between the underlying accounting period in this average schedule study and the settlement year to which the data is being forecast.

From this exhibit, NECA concludes that average schedule companies who are preparing to make network upgrade investments like the companies who did convert to cost settlements can be expected to realize similar increases in their accounts, over and above the near-zero growth reported by companies who currently continue to settle on average schedules.

To estimate the effect of such growth on the average schedule population, NECA next estimates the fraction of the average schedule population which will be making such improvements. NECA based this calculation on counts of cost companies who have reported cumulative cost increases exceeding 10%. That data is displayed in Exhibit 5.7.

This Exhibit shows that 176 of 656 cost companies (27%) reported cumulative revenue requirement increases exceeding 10% some time during this period.

EXHIBIT 5.7

History of Significant Revenue Requirement Upgrades
Cost Companies Reporting Increases of 10% or More

Year	Count	% of Study Areas	Cost per Study Area	Cost Increase
2005	12	1.8%	6,236,204	17.5%
2006	17	2.6%	9,904,056	27.0%
2007	37	5.6%	11,119,485	30.3%
2008	41	6.3%	7,087,378	29.6%
2009	20	3.0%	6,606,363	27.0%
2010	49	7.5%	7,632,030	30.7%
Total	176	27%		

NECA takes this rate of significant cost upgrades as a predictor of the fraction of average schedule study areas who will make similar upgrades in the four year period.

NECA used this fraction of study areas, along with the change percentages in Exhibit 5.6, to calculate annual account growth adjustments for average schedule sample study areas. Calculation of these adjustments is shown in Exhibit 5.8.

EXHIBIT 5.8

Growth Overlay Factors For Average Schedule Accounts

Account Group	Account Group % Change (Ex. 5.6) (A)	Population Fraction (Ex. 5.7) (B)	Impact of Change on Population (C = A x B)	Annual Growth Increment (D = C/4)
Investment and Reserve Accounts	12.4%	27.0%	3.4%	0.008377
Expense Accounts	18.6%	27.0%	5.0%	0.012522

Finally, NECA added these annual growth increments to the annual composite growth ratios in Exhibit 5.2 to produce the final annual account growth ratios for each line size group in that exhibit. These final growth ratios were used as explained below to produce stratified multi-year account growth ratios for use in forecasting average schedule sample company accounts. By these methods the account forecasting process reflects the proportionate impacts of 2009 account changes by average schedule companies, along with data measuring the incremental effect of network upgrades needed in many locations to support broadband service.

7. The 2011 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 2009 Sample annual straight line growth ratios to the next year, and averaging these adjusted growth ratios with the 2010 Sample Stratified Growth Ratios.

The 2009 Sample Stratified Annual Growth Ratios, representing growth from 2007 to 2008, are shown in Columns A, F and K of Exhibit 5.2. Each of these growth ratios was adjusted forward one year to reflect the equivalent straight line rate of growth from 2008 to 2009. This adjustment method is illustrated in Exhibit 5.9, using the Central Office Equipment (COE) investment growth ratio for small study areas, as an example.[5] Adjusted 2009 Sample Stratified Annual Growth Ratios are displayed in Columns B, G and L of Exhibit 5.2.

EXHIBIT 5.9

ADJUSTMENT OF 2009 SAMPLE STRATIFIED ANNUAL GROWTH RATIOS
FOR STUDY AREAS WITH LESS THAN 4,000 ACCESS LINES
USING COE INVESTMENT AS AN EXAMPLE

A. 2009 Sample Stratified Small Company Annual Growth Ratios (2007 to 2008)	1.0425
B. 2009 Sample Stratified Small Company Two Year Growth Ratios (2007 to 2009) {2 x (Line A - 1)} + 1	1.0850
C. Adjusted 2009 Sample Stratified Small Company Annual Growth Ratio (Line B/Line A)	1.0408

[5] 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 2009 Sample Stratified Annual Growth Ratio and the related 2010 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.

2011 Study Stratified Composite Growth Ratio for Stratum 1

$$= [(\text{Adjusted 2009 Stratified Stratum}_1 \text{ Growth Ratio} + \text{2010 Stratified Stratum}_1 \text{ Annual Growth Ratio}) / 2] \times (1 + \text{Annual Growth Increment})$$

$$= [(1.0408 + 1.0281) / 2] \times (1 + 0.0084)$$

$$= 1.0431$$

The 2011 Study Stratified Composite Growth Ratios are displayed in Columns E, J and O of Exhibit 5.2.

8. <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 2008 accounts submitted by the 2009 Sample, the multi-year growth rates reflect the fact that the test period extends four and one-half years beyond the end of 2008. For accounts submitted by the 2010 Sample multi-year growth ratios reflect three and one-half years between the end of 2009

and the test period. The calculation for multi-year growth ratios is as follows:

For 2009 Accounts:

$$\textit{2009 Stratified Multi-year Growth Ratio}_i = 1 + [(\textit{2011 Study Stratified Composite Growth Ratio}_i - 1) \times 3.5]$$

For 2008 Accounts:

$$\text{2008 } \textit{Stratified Multi-year Growth Ratio}_i = 1 + [(\textit{2011 Study Stratified Composite Growth Ratio}_i - 1) \times 4.5]$$

9. <u>Account Forecasting</u>

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 2008 data were separated into access line size strata based on the number of lines reported for December 2008. The forecasted amounts in each stratum were computed by multiplying the 2008 account balance by the 2008 Stratified Multi-year Growth Ratio by stratum. Similarly, study areas supplying 2009 data from the 2010 Sample were separated into access line strata using December 2009 access line count, projected to the test period by multiplying the 2009 account balance by the corresponding multi-year growth ratio.

$$\textit{Study Area Forecast of 2009 Account} = (\textit{Study Area 2009 Account Value}) \times (\textit{2009 Stratified Multi-year Growth Ratio}_i)$$

$$\textit{Study Area Forecast of 2008 Account} = (\textit{Study Area 2008 Account Value}) \times (\textit{2008 Stratified Multi-year Growth Ratio}_i)$$

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.[6] 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[7] of average schedule companies from January 2003 through May 2011, including all adjustments through August 2011, 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

---

6 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. 1278, filed June 16, 2010 at Vol. 3, Sec. 3, pp. 10.

7 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.

switching MOU growth rates for TS pool participants.[8] This technique forecasts a time series (in this case the natural log of interstate LS MOU) based on its own history. The history 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 that reported access minutes data to NECA pool from January 2003 through May 2011, who elected to remain in the TS Pool during the 2011-2012 Test Period, 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 conditional heteroskedasticity in lagged error terms - EARCH variables.
- Second level adjustments for conditional heteroskedasticity of the estimated error terms - EGARCH variables

[8] 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.

- Elasticity between conditional variance of error term and conditional mean 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 5.10. 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 indicated the absence of serial correlation in the residual series.[9]

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 2010 through June 2011), 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.

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

EXHIBIT 5.10

ACCESS MINUTES MODEL[10]

Variable	Coefficient	T-statistic	
Intercept	0.06	22.3	
AR1	0.64	202.3	
AR2	0.21	67.9	
AR3	0.08	25.2	
AR4	0.07	21.9	
EARCH0	-7.41	-2341.3	
EARCH1	0.51	160.4	
EARCH2	0.22	68.7	
EARCH3	0.15	48.3	
EARCH4	-0.05	-15.5	
EARCH5	0.37	117.0	
EARCH6	-0.61	-193.2	
EARCH7	-0.81	-255.9	
EARCH8	0.22	68.7	
EGARCH1	-0.10	-30.2	
EGARCH2	-0.08	-23.6	
EGARCH3	-0.26	-74.6	
EGARCH4	0.04	11.0	
EGARCH5	0.33	104.1	
EGARCH6	0.04	12.7	
EGARCH7	0.09	27.5	
THETA	0.72	228.5	
DELTA*	0.01	20.4	
Estimation Interval	200301-201105	Std. Error	0.044
Observations	88	R-squared	0.98
Degrees of Freedom	64	Durbin Watson	2.00

[10] The differencing technique described in the definition of the dependent variable in V.C.1, reduces the 101 data points reported in Appendix D3 to 88 observations in the model.

The Access Minute Growth Ratio was calculated as follows:

$$Access\ Minute\ Growth\ Ratio = \frac{Annual\ Modeled\ Access\ Minutes\ 7/12 - 6/13}{Annual\ Modeled\ Access\ Minutes\ 7/10 - 6/11}$$

$$= \frac{1{,}919.158M}{2{,}523.595M}$$

$$= 0.760486$$

NECA used the Access Minute Growth Ratio to project access minutes data for each sample study area. The base period monthly average access minutes[11] 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.[12] NECA tested several stratification models containing various breakpoints and found that the most statistically significant differences in access line growth rates occurred

[11] These data are displayed in Appendix D1.

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

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 2008 through August 2011 was used to develop the models. Then NECA derived the following models and access line growth rates, using the regression data displayed in Exhibit 5.11A, to estimate base period to test period growth for the average schedule population:

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

Monthly Access Lines = 91,495 - (295.05 × Month Sequence)

$R^2 = 0.9929$ *t-statistic for Intercept = 997.96* *F-statistic = 5,183.52*
t-statistic for Month Sequence = -72.00

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

Monthly Access Lines = 554,586 - (2,118.46 × Month Sequence)

$R^2 = 0.9916$ *t-statistic for Intercept = 775.71* *F-statistic = 4,394.46*
t-statistic for Month Sequence = - 66.29

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

Monthly Access Lines =798,010 - (3,811.04 × Month Sequence)

$R^2 = 0.9946$ *t-statistic for Intercept = 773.85* *F-statistic = 6,835.79*
t-statistic for Month Sequence = - 82.68

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 2012 to June 2013) = 54.5

Average of Month Sequence Numbers in Base Period (July 2010 to June 2011) = 30.5

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

$$= \frac{Access\ Line\ Modeled\ \ Avg.\ Month\ \ 7/12 - 6/13}{Access\ Line\ Modeled\ \ Avg.\ Month\ \ 7/10 - 6/11}$$

$$= \frac{75{,}414.60\ \ Access\ Lines}{82{,}495.74\ \ Access\ Lines}$$

$$= \ \ 0.9142$$

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

$$= \frac{Access\ Line\ Modeled\ \ Avg.\ Month\ \ 7/12 - 6/13}{Access\ Line\ Modeled\ \ Avg.\ Month\ \ 7/10 - 6/11}$$

$$= \frac{439{,}129.56\ Access\ Lines}{489{,}972.71\ AccessLines}$$

$$= \ \ 0.8962$$

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

$$= \frac{Access\ Line\ Modeled\ \ Avg.\ Month\ \ 7/12 - 6/13}{Access\ Line\ Modeled\ \ Avg.\ Month\ \ 7/10 - 6/11}$$

$$= \frac{590{,}308.58\ Access\ Lines}{681{,}773.61\ AccessLines}$$

$$= \ \ 0.8658$$

Next, average monthly base period access lines were computed for each sample study area, using the September 2011 view of data from July 2010 through June 2011. 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 5.11A

DEMAND DATA USED IN ACCESS LINES TIME SERIES MODELS

DATE	Common Line Month Sequence	Access Lines By Line Size Group		
		Small	Medium	Large
200807	1	91,838	557,064	799,487
200808	2	91,504	554,262	795,878
200809	3	91,015	550,668	791,747
200810	4	90,535	548,142	787,075
200811	5	90,036	544,472	780,299
200812	6	89,583	542,078	774,941
200901	7	89,243	538,779	770,930
200902	8	88,725	536,542	766,698
200903	9	88,509	535,734	762,789
200904	10	88,360	533,323	759,480
200905	11	88,199	531,521	755,221
200906	12	87,993	529,513	749,761
200907	13	87,680	526,659	746,722
200908	14	87,335	524,179	742,794
200909	15	87,017	521,798	738,761
200910	16	86,670	519,042	734,761
200911	17	86,360	516,141	729,345
200912	18	86,009	513,641	725,063
201001	19	85,506	510,965	721,371
201002	20	85,261	508,992	718,593
201003	21	85,005	507,433	715,099
201004	22	84,831	506,132	712,596
201005	23	84,681	505,090	709,828
201006	24	84,524	503,457	706,855
201007	25	84,138	501,325	703,367
201008	26	83,960	499,092	699,614
201009	27	83,688	496,603	696,012
201010	28	83,306	495,038	691,416
201011	29	82,940	491,828	685,065
201012	30	82,422	489,389	681,023
201101	31	82,135	487,482	677,082
201102	32	81,778	485,804	674,010
201103	33	81,555	484,455	671,587
201104	34	81,438	484,046	669,729
201105	35	81,356	482,782	667,773
201106	36	81,094	482,393	665,123
201107	37	80,975	480,061	660,618
201108	38	80,964	478,556	661,900

EXHIBIT 5.11B

DEMAND DATA USED IN TRANSPORT TIME SERIES MODELS

Month	Month Sequence	Circuit Miles	Interstate Circuits	Circuit Terminations	ITD Circuits
200807	1	6,900,276	146,416	124,570	30,556
200808	2	6,895,385	145,932	124,287	30,598
200809	3	6,908,062	145,715	123,998	30,668
200810	4	6,922,533	146,052	123,760	30,493
200811	5	6,922,427	145,794	123,517	30,334
200812	6	6,924,640	145,408	123,169	30,202
200901	7	6,886,466	145,591	123,106	29,951
200902	8	6,917,659	145,963	123,542	29,932
200903	9	6,907,578	145,856	123,448	30,042
200904	10	7,127,819	144,684	122,470	29,423
200905	11	7,153,310	145,336	122,663	29,390
200906	12	7,158,822	145,167	122,611	29,126
200907	13	7,132,158	144,456	121,918	28,744
200908	14	7,183,931	144,595	121,886	28,759
200909	15	7,200,536	144,585	121,889	28,767
200910	16	7,186,026	144,581	121,529	28,523
200911	17	7,212,216	145,612	121,993	28,515
200912	18	7,195,895	145,408	121,776	28,572
201001	19	7,227,162	145,845	122,270	28,718
201002	20	7,238,850	146,231	122,550	28,749
201003	21	7,121,179	139,852	122,390	28,870
201004	22	7,149,479	140,581	123,163	29,050
201005	23	7,157,530	140,654	123,126	29,035
201006	24	7,121,996	140,293	123,033	29,010
201007	25	7,093,980	138,758	121,478	29,003
201008	26	7,097,224	138,998	121,767	29,173
201009	27	7,073,193	138,477	121,531	28,954
201010	28	7,065,115	138,301	121,334	29,053
201011	29	7,070,352	138,379	121,352	29,032
201012	30	7,058,816	138,133	121,059	28,928
201101	31	7,010,914	137,922	120,812	28,775
201102	32	7,008,609	137,856	120,774	28,560
201103	33	6,984,297	137,520	120,429	28,548
201104	34	7,008,872	137,791	120,684	28,570
201105	35	6,994,237	137,457	120,358	28,521
201106	36	6,987,414	137,130	120,011	28,509
201107	37	6,974,701	136,464	119,327	28,151
201108	38	7,004,652	137,385	120,188	27,826

E. Transport Demand Elements Forecasting

Time series regression models were fit to historical monthly transport demand values of the average schedule study areas. A historical time period of 38 months from July 2008 through August 2011 was used to develop the models. This data is shown in exhibit 5.11B. 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 ratios for each model are given below.

1. Interstate Circuit Mile Models

Because the interstate circuit mile data series shows a trend change from June 2009 (Sequence Number 11) forward, the model includes an indicator variable with values 1, 2, 3, etc, starting the trend change month, and the value of zero in prior months.

Monthly Circuit Miles = 6,763,211 + 37,302 × Month Sequence – 43,541 × Indicator

Where Indicator = 0, from July 2008 to May 2009
Indicator = 1, 2, 3, etc. from June 2009 (Seq. = 12) through August 2011

R^2 = 0.6369 *t-statistic for Intercept = 172.89* *F-statistic = 33.45*
t-statistic for Month Sequence = 8.18
t-statistic for Indicator = - 7.95

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 2012 to June 2013 Test Period = 54.5

Average of Month Sequence Numbers from July 2010 to June 2011 Base Period = 30.5

Circuit Mile Growth Ratio

$$= \frac{Circuit\ Miles\ Modeled\ \ Avg.\ Month\ \ 7/12 - 6/13}{Circuit\ Miles\ Modeled\ \ Avg.\ Month\ \ 7/10 - 6/11}$$

$$= \frac{6{,}902{,}139.79\ Interstate\ Circuit\ Miles}{7{,}051{,}873.53\ Interstate\ Circuit\ Miles}$$

$$= \ 0.9788$$

2. <u>Interstate Circuits Models</u>

Because the interstate circuits data series shows a trend change from February 2010 (Sequence Number 20) forward, the model includes an indicator variable with values of 1, starting at the trend change month, and the value of zero in prior months.

Monthly Circuits = 146,632 - 111.46 × Month Sequence - 4902.02 × Indicator

Where Indicator = 0, from July 2008 to February 2010
Indicator = 1, from March 2010 (Seq. = 21) through August 2011

$R^2 = 0.9627$ *t-statistic for Intercept = 541.24* *F-statistic = 478.23*
t-statistic for Month Sequence = - 5.33
t-statistic for Indicator = - 10.67

The Interstate 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 2012 to June 2013 Test Period = 54.5

Average of Month Sequence Numbers from July 2010 to June 2011 Base Period = 30.5

Interstate Circuits Growth Ratio

$$= \frac{Circuits\ Modeled\ \ Avg.\ Month\ \ 7/12 - 6/13}{Circuits\ Modeled\ \ Avg.\ Month\ \ 7/10 - 6/11}$$

$$= \frac{135{,}655.05\ \ Interstate\ Circuits}{138{,}330.16\ \ Interstate\ Circuits}$$

$$= 0.9807$$

3. <u>Interstate Circuit Terminations Models</u>

Monthly Circuit Terminations = 124,099 - 102.56 × Month Sequence

$R^2 = 0.7960$ *t-statistic for Intercept = 652.08* *F-statistic = 145.34*
t-statistic for Month Sequence = - 12.06

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 2012 to June 2013 Test Period = 54.5

Average of Month Sequence Numbers from July 2010 to June 2011 Base Period = 30.5

Circuit Terminations Growth Ratio =

$$= \frac{Circuit\ Terminations\ Modeled\ \ Avg.\ Month\ \ 7/12 - 6/13}{Circuit\ Terminations\ Modeled\ \ Avg.\ Month\ \ 7/10 - 6/11}$$

$$= \frac{118{,}509.72\ \ Interstate\ Circuits\ Terminations}{120{,}971.07\ \ Interstate\ Circuits\ Terminations}$$

$$= 0.9797$$

4. Intertoll Dial Circuits Model

The intertoll dial circuits 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 2008 through August 2011. The Month Sequence variable with values of 1 through 38 was used to represent the time. Because the intertoll dial circuits data series shows a trend change from July 2009 (Sequence Number 12) forward, the model includes an indicator variable with values 1, 2, 3, etc, starting the trend change month, and the value of zero in prior months. The regression model is given below.

Monthly ITD Circuits = 31,086 – 168.60 × Month Sequence + 146.15 × Indicator

Where Indicator = 0, from July 2008 to June 2009
Indicator = 1, 2, 3, etc. from July 2009 (Seq. = 13) through August 2011

$R^2 = 0.8622$ *t-statistic for Intercept = 202.87* *F-statistic = 116.73*
t-statistic for Month Sequence = - 10.12
t-statistic for Indicator = 7.06

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

Average of Month Sequence Numbers from July 2012 to June 2013 Test Period = 54.5

Average of Month Sequence Numbers from July 2010 to June 2011 Base Period = 30.5

Intertoll Dial Circuits Growth Ratio

$$= \frac{Intertoll\ Dial\ Circuits\ Modeled\ Avg.Month\ 7/12 - 6/13}{Intertoll\ Dial\ Circuits\ Modeled\ Avg.Month\ 7/10 - 6/11}$$

$$= \frac{28{,}108.71\ Intertoll\ Dial\ Circuits}{28{,}647.41\ Intertoll\ Dial\ Circuits}$$

$$= \quad 0.9812$$

F. Special Access Demand 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 annual account growth ratios have been recently in the zero percent to two 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 Non-DSL revenues from the same months as the accounting data; and (2) projecting revenue growth in parallel with cost growth. This method is continued in use for Special Access Non-DSL revenues in this study. For its DSL settlement formula, NECA did not use revenue data, but rather used DSL line counts forecasted to the 2012 – 2013 test period also using the above method.

In this study, NECA used Special Access Non-DSL revenue data reported to settlements from January 2008 to December 2009, as described in Section III.E, as the base period data. To express these historical Special Access Non-DSL revenues in terms of the current Special Access Non-DSL rates, Non-DSL revenue adjustment factors were calculated relative to rates as of December 2011 for Special Access Non-DSL revenues. For example, to express special access Non-DSL revenues for December 2008 in terms of December 2011 rates, the Non-DSL revenues reported for December 2008 were divided by 1.0736. The Special Access Non-DSL Revenue Adjustment Factors are shown in Exhibit 5.12A.

EXHIBIT 5.12A

SPECIAL ACCESS NON-DSL REVENUE ADJUSTMENT FACTORS

Month	Revenue Adjustment	Month	Revenue Adjustment
200707	1.0727	201001	1.1385
200708	1.0727	201002	1.1385
200709	1.0727	201003	1.1385
200710	1.0727	201004	1.1385
200711	1.0727	201005	1.1385
200712	1.0727	201006	1.1385
200801	1.0727	201007	1.0894
200802	1.0727	201008	1.0894
200803	1.0727	201009	1.0828
200804	1.0717	201010	1.0828
200805	1.0717	201011	1.0828
200806	1.0717	201012	1.0828
200807	1.0736	201101	1.0828
200808	1.0736	201102	1.0828
200809	1.0736	201103	1.0828
200810	1.0736	201104	1.0828
200811	1.0736	201105	1.0828
200812	1.0736	201106	1.0828
200901	1.0736	201107	1.0000
200902	1.0736	201108	1.0000
200903	1.0736	201109	1.0000
200904	1.0736	201110	1.0000
200905	1.0736	201111	1.0000
200906	1.0736	201112	1.0000
200907	1.1385	201201	1.0000
200908	1.1385	201202	1.0000
200909	1.1385	201203	1.0000
200910	1.1385	201204	1.0000
200911	1.1385	201205	1.0000
200912	1.1385	201206	1.0000

In addition, NECA included an adjustment to express Special Access Non-DSL revenues at the level of the uniform rate band in NECA's tariff, to conform to the method adopted in this study for developing the Special Access Non-DSL settlement formula, as explained in Section VII. For example, the Non-DSL revenues for December 2011 assigned to Band 9 were divided by 1.298, which is the ratio of the Band 9 rate to the uniform rate. The Special Access Non-DSL Rate Band Adjustment Factors are shown in Exhibit 5.12B.

EXHIBIT 5.12B

SPECIAL ACCESS NON-DSL RATE BAND ADJUSTMENT FACTORS

Year	Month	Rate Band										
		1	2	3	4	5	6	7	8	9	10	11
2008	01 - 06	0.475	0.575	0.675	0.775	0.875	0.965	1.000	1.100	1.200		
2008 2009	07 - 12 01 - 06	0.476	0.578	0.681	0.795	0.900	0.982	1.000	1.150	1.250		
2009 2010	07 - 12 01 - 06	0.439	0.491	0.584	0.625	0.640	0.716	1.000	1.200	1.400	1.500	
2010 2011	07 - 12 01 - 06	0.429	0.478	0.575	0.625	0.640	0.716	1.000	1.200	1.470	1.570	
2011 2012	07 - 12 01 -06	0.429	0.478	0.575	0.625	0.640	0.716	0.892	1.000	1.298	1.735	1.859

NECA projected adjusted Special Access Non-DSL revenues and DSL Lines to the test period using stratified multi-year revenue requirement growth ratios as discussed in Section V.B.8 as follows:

Sample Study Area Test Period Adjusted Special Access Non-DSL Revenues

= *[(Sample Study Area Base Period Special Access Non-DSL Revenues*

/ *(Special Access Non-DSL Revenue Adjustment Factor* ×

Special Access Non-DSL Rate Band Adjustment Factor)]

× *Multi-year Stratum Revenue Requirement Growth Ratio*

Sample Study Area Test Period DSL Lines

= *[(Sample Study Area Base Period DSL Lines*

× *Multi-year Stratum Revenue Requirement Growth Ratio]*

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

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.

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)	0.0003575
C.	Interstate Category 1 COE (Line A x Line B)	$35.75

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 1.3 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) (0.2254 - 0.001279 x Line B)	0.223482
D.	Interstate Category 1.3 C&WF Investment (Line A x Line C)	$22,348.2

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 RESULTS

Account	Weighted Total Cost	Average Interstate Proportion	Weighted Separated Cost
Telecommunications Plant In Service	$5,653,637,373	38.61%	$2,183,068,147
General Support Facilities	$688,330,785	38.84%	$267,367,398
Central Office Equipment	$2,003,089,218	51.01%	$1,021,747,088
COE Cat 1		0.00%	$16,151
COE Cat 2		0.71%	$14,163,678
COE Cat 3		17.12%	$342,828,778
COE Cat 4.11 + 4.12		15.40%	$308,574,573
COE Cat 4.13		9.58%	$191,835,854
COE Cat 4.2		7.15%	$143,144,497
COE Cat 4.3		1.06%	$21,183,556
Cable & Wire Facilities	$2,928,965,478	30.09%	$881,194,782
C&WF Cat 1.2		0.34%	$9,882,899
C&WF Cat 1.3		21.96%	$643,275,491
C&WF Cat 2 + 3		7.27%	$212,824,601
C&WF Cat 4		0.52%	$15,211,791
Tangibles	$6,087,823	41.50%	$2,526,397
Intangibles	$27,164,069	37.67%	$10,232,480
Materials And Supplies	$45,010,234	30.20%	$13,593,598
Other Telecommunications Plant	$89,599,727	39.03%	$34,970,619
Other Non-Current Assets	$14,647,422	36.74%	$5,381,164
Cash Working Capital	$25,807,568	38.60%	$9,960,637
Accumulated Depreciation	$3,873,647,276	39.52%	$1,531,019,304
Accumulated Amortization	$83,128,362	36.42%	$30,271,195
Net Deferred Operating FIT	$158,640,560	38.02%	$60,315,141
Network Support Expense	$4,580,963	38.36%	$1,757,078
General Support Expense	$48,100,675	38.48%	$18,510,163
COE Expense	$70,931,655	52.26%	$37,066,729
C&WF Expense	$90,167,445	30.25%	$27,273,322
Other Property & Plant Expense	$1,730,994	38.68%	$669,491
Network Operations Expense	$64,430,900	38.22%	$24,624,814
Depreciation & Amortization Expense	$238,923,184	41.11%	$98,216,517
Marketing Expense	$18,690,830	32.24%	$6,025,827
Services Expense	$89,173,764	34.37%	$30,651,901
General & Administration Expense	$153,042,292	41.11%	$62,917,219
Charitable Contributions	$675,983	42.61%	$288,012
Interest & Related Items	$7,735,510	38.56%	$2,982,527
Interest On Customer Deposits	$33,001	40.17%	$13,256
Other Long Term Liabilities	$71,709,282	36.90%	$26,459,143
Federal Income Taxes	$44,731,702	34.96%	$15,637,356
Investment Tax Credits	$20,950	37.94%	$7,948
Other Operating Taxes	$33,956,768	41.10%	$13,957,158
Allowance For Funds Used During Construction	$1,716,415	36.34%	$623,703
Expenses & Other Taxes	$814,438,454	39.53%	$321,971,485
Average Net Investment	$1,641,576,844	37.01%	$607,536,588
Revenue Requirement	$1,042,131,137	38.89%	$405,333,003

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.

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.

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.

---

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

EXHIBIT 6.7

WEIGHTED ACCESS CATEGORY ALLOCATION RESULTS

Account	Interstate	Common Line	Central Office	Transport	Special Access
Telecommunications Plant In Service	$2,183,068,147	$953,124,086	$396,630,731	$199,343,124	$440,113,661
General Support Facilities	$267,367,398	$115,720,621	$51,736,780	$25,464,856	$54,802,770
Central Office Equipment	$1,021,747,088	$188,658,157	$342,831,835	$98,087,534	$248,707,217
COE Cat 1	$16,151	$0	$3,057	$0	$0
COE Cat 2	$14,163,678	$0	$0	$14,163,678	$0
COE Cat 3	$342,828,778	$0	$342,828,778	$0	$0
COE Cat 4.11 + 4.12	$308,574,573	$0	$0	$0	$165,129,050
COE Cat 4.13	$191,835,854	$188,658,157	$0	$0	$3,173,969
COE Cat 4.2	$143,144,497	$0	$0	$62,740,299	$80,404,198
COE Cat 4.3	$21,183,556	$0	$0	$21,183,556	$0
Cable & Wire Facilities	$881,194,782	$643,275,491	$0	$74,991,680	$133,883,924
C&WF Cat 1.2	$9,882,899	$0	$0	$0	$9,882,899
C&WF Cat 1.3	$643,275,491	$643,275,491	$0	$0	$0
C&WF Cat 2 + 3	$212,824,601	$0	$0	$59,779,889	$124,001,026
C&WF Cat 4	$15,211,791	$0	$0	$15,211,791	$0
Tangibles	$2,526,397	$1,004,123	$425,822	$246,205	$590,212
Intangibles	$10,232,480	$4,465,694	$1,636,295	$552,850	$2,129,537
Materials And Supplies	$13,593,598	$6,078,427	$2,272,256	$1,318,739	$2,949,437
Other Telecommunications Plant	$34,970,619	$15,077,508	$6,187,931	$3,275,684	$7,870,900
Other Non-Current Assets	$5,381,164	$1,925,340	$1,059,853	$404,762	$782,091
Cash Working Capital	$9,960,637	$3,532,173	$1,785,129	$799,775	$1,732,640
Accumulated Depreciation	$1,522,392,099	$624,656,166	$325,923,604	$131,521,941	$296,680,704
Accumulated Amortization	$30,271,195	$14,395,820	$4,547,856	$2,111,670	$5,941,284
Net Deferred Operating FIT	$60,315,141	$27,027,215	$11,508,129	$3,236,529	$16,362,981
Network Support Expense	$1,757,078	$788,357	$352,977	$160,429	$374,662
General Support Expense	$18,510,163	$8,086,951	$3,346,118	$1,684,291	$3,686,847
COE Expense	$37,066,729	$6,686,960	$13,123,856	$3,313,687	$9,397,145
C&WF Expense	$27,273,322	$19,742,754	$0	$2,606,096	$4,066,415
Other Property & Plant Expense	$669,491	$292,766	$133,649	$56,535	$147,307
Network Operations Expense	$24,624,814	$10,853,940	$4,332,511	$2,112,648	$4,871,735
Depreciation & Amortization Expense	$98,216,517	$38,195,291	$19,938,303	$9,243,358	$22,290,648
Marketing Expense	$6,025,827	$2,678,759	$1,077,802	$476,039	$1,117,126
Services Expense	$30,651,901	$6,509,635	$5,179,060	$1,738,463	$3,420,668
General & Administration Expense	$62,917,219	$22,743,667	$12,591,626	$5,643,569	$11,448,343
Charitable Contributions	$288,012	$102,136	$58,149	$24,760	$49,574
Interest & Related Items	$2,982,527	$1,247,847	$616,823	$330,860	$679,462
Interest On Customer Deposits	$13,256	$6,465	$1,628	$1,671	$3,295
Other Long Term Liabilities	$26,459,143	$9,927,618	$4,248,380	$1,817,000	$5,366,153
Federal Income Taxes	$15,637,356	$8,239,887	$1,396,801	$1,581,489	$3,018,926
Investment Tax Credits	$7,948	$3,473	$1,465	$767	$1,618
Other Operating Taxes	$13,957,158	$6,034,262	$2,589,263	$1,271,042	$2,801,529
Allowance For Funds Used Dur Const.	$623,703	$273,478	$91,241	$65,048	$144,648
Expenses & Other Taxes	$321,971,485	$122,715,479	$62,723,315	$28,330,916	$63,672,000
Average Net Investment	$607,536,588	$303,730,716	$61,998,323	$66,118,426	$129,104,712
Revenue Requirement	$405,333,003	$164,851,593	$71,003,686	$37,285,680	$81,070,557

EXHIBIT 6.8

WEIGHTED AVERAGE ACCESS CATEGORY ALLOCATION FACTORS

Account	Common Line	Central Office	Transport	Special Access
Telecommunications Plant In Service	43.66%	18.17%	9.13%	20.16%
General Support Facilities	43.28%	19.35%	9.52%	20.50%
Central Office Equipment	18.46%	33.55%	9.60%	24.34%
COE Cat 1	0.00%	18.93%	0.00%	0.00%
COE Cat 2	0.00%	0.00%	100.00%	0.00%
COE Cat 3	0.00%	100.00%	0.00%	0.00%
COE Cat 4.11 + 4.12	0.00%	0.00%	0.00%	53.51%
COE Cat 4.13	98.34%	0.00%	0.00%	1.65%
COE Cat 4.2	0.00%	0.00%	43.83%	56.17%
COE Cat 4.3	0.00%	0.00%	100.00%	0.00%
Cable & Wire Facilities	73.00%	0.00%	8.51%	15.19%
C&WF Cat 1.2	0.00%	0.00%	0.00%	100.00%
C&WF Cat 1.3	100.00%	0.00%	0.00%	0.00%
C&WF Cat 2 + 3	0.00%	0.00%	28.09%	58.26%
C&WF Cat 4	0.00%	0.00%	100.00%	0.00%
Tangibles	39.75%	16.85%	9.75%	23.36%
Intangibles	43.64%	15.99%	5.40%	20.81%
Materials And Supplies	44.72%	16.72%	9.70%	21.70%
Other Telecommunications Plant	43.11%	17.69%	9.37%	22.51%
Other Non-Current Assets	35.78%	19.70%	7.52%	14.53%
Cash Working Capital	35.46%	17.92%	8.03%	17.39%
Accumulated Depreciation	41.03%	21.41%	8.64%	19.49%
Accumulated Amortization	47.56%	15.02%	6.98%	19.63%
Net Deferred Operating FIT	44.81%	19.08%	5.37%	27.13%
Network Support Expense	44.87%	20.09%	9.13%	21.32%
General Support Expense	43.69%	18.08%	9.10%	19.92%
COE Expense	18.04%	35.41%	8.94%	25.35%
C&WF Expense	72.39%	0.00%	9.56%	14.91%
Other Property & Plant Expense	43.73%	19.96%	8.44%	22.00%
Network Operations Expense	44.08%	17.59%	8.58%	19.78%
Depreciation & Amortization Expense	38.89%	20.30%	9.41%	22.70%
Marketing Expense	44.45%	17.89%	7.90%	18.54%
Services Expense	21.24%	16.90%	5.67%	11.16%
General & Administration Expense	36.15%	20.01%	8.97%	18.20%
Charitable Contributions	35.46%	20.19%	8.60%	17.21%
Interest & Related Items	41.84%	20.68%	11.09%	22.78%
Interest On Customer Deposits	48.77%	12.28%	12.61%	24.86%
Other Long Term Liabilities	37.52%	16.06%	6.87%	20.28%
Federal Income Taxes	52.69%	8.93%	10.11%	19.31%
Investment Tax Credits	43.70%	18.43%	9.65%	20.36%
Other Operating Taxes	43.23%	18.55%	9.11%	20.07%
Allowance For Funds Used During Construct.	43.85%	14.63%	10.43%	23.19%
Expenses & Other Taxes	38.11%	19.48%	8.80%	19.78%
Average Net Investment	49.99%	10.20%	10.88%	21.25%
Revenue Requirement	40.67%	17.52%	9.20%	20.00%

D. Allocation of Special Access Costs between DSL and Other

To support the development of separate formulas for DSL and non-DSL special access costs, NECA allocated total interstate special access costs of sample study areas between these categories.

For study areas providing DSL outside NECA's tariff, Central Office Equipment and Cable and Wire Facilities investment costs were allocated to DSL based on the allocation factor models, which were described in Section IV Exhibit 4.6 and 4.7, as follows.

For COE Category 4.11 & 4.12, 84.95% of Interstate COE 4.11 & 4.12

For C&WF Category 2 & 3, 34.95% of Interstate C&WF 2 & 3

Remaining special access costs in these categories were kept as Non-DSL costs. Special access costs in other accounts of these study areas were allocated to the Non-DSL subcategory by proportions based on these investment amounts, using the methods explained in Section VI.C. By these methods, NECA excluded costs associated with DSL from the development of the proposed special access formula, as these study areas will not be eligible for DSL settlements from NECA.

For each study area providing DSL in NECA's tariff, NECA allocated special access revenue requirement to the DSL and Non-DSL categories using the DSL Revenue Requirement Ratio described in Section IV. E. 2. d. as follows.

DSL Revenue Requirement

= DSL Revenue Requirement Ratio × Special Access Revenue Requirement

Non-DSL Revenue Requirement

= Special Access Revenue Requirement - DSL Revenue Requirement

E. 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 6.9

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

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 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 × 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

G. Calculation of Interstate Access Category Revenue Requirements

Revenue requirements were computed for each access category and Transport subcategories for sample study areas in accordance with the Commission's Part 69 rules, as follows:

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

[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).

Return[4] = *Average Net Investment × 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 × (Net Plant × 0.1125)*

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

---

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.

H. Carrier Access Billing System (CABS) Adjustment

NECA used CABS cost formula described in Section VII to determine CABS costs assigned to switched access categories. These costs will be settled as part of the central office formula, as described in Section VII.F.1.a. Consequently, to avoid double recovery of these costs, NECA removed these CABS costs from switched access revenue requirements.

For each sample average schedule study area, NECA used the switched access CABS formula, along with exchange counts and projected access minutes as described in Section V.C to calculate projected monthly CABS costs. These costs were compared to monthly projected switched access revenue requirements to determine an adjustment factor used to remove CABS costs from switched revenue requirements as follows.

CABS Adjustment Factor

$$= 1 - \frac{\Sigma\,(\,Sample\ Weight \times Monthly\ Switched\ Access\ CABS\ Costs\,)}{\Sigma\,(\,Sample\ Weight \times Total\ Monthly\ Switched\ Access\ TS\ Revenue\ Requirements\,)}$$

$$= 1 - 0.08385$$

$$= 0.91615$$

The summations are taken over all sample average schedule study areas.

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

I. 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 formula for local switching and transport. Therefore, NECA removed SS7 costs from these revenue requirements to avoid double recovery. Using 2009 settlement data, corresponding to 2009 accounts which are the basis of this study, NECA calculated the test period Traffic Sensitive revenue requirement adjustment ratio as:

$$\textit{SS7 Adjustment Factor}$$

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

$$= 1 - 0.044654$$

$$= 0.955346$$

The summations are over all average schedule study areas over all months of 2009. 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.

VII. SETTLEMENT FORMULA DEVELOPMENT

A. Introduction

This section describes 2011 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 – DSL
- Special Access - Other
- 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.N. Impacts of the proposed settlement formulas are described in Section VII.O. The proposed formulas are displayed in Section VIII, where they are contrasted with current formulas.

Previous annual modifications of average schedule formulas have included development of a local switching support formula for use by USAC in calculating support payments to average schedule companies. Because the USF – ICC Order discontinues local switching support effective July 1, 2012, this filing does not provide a new formula for this purpose.

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 Line Port and Common Line Transport formulas (Section VII.N), a Total Common Line formula (Section VII.D), which adjusts the first three to reflect the new limit on Corporate Operations Expense pursuant to the Commission's USF – ICC Order, the Common Line Universal Service Contribution Reimbursement formula (Section VII.E), and the Common Line Rate of Return Factor formula (Section VII.L).

The Common Line Access Line formula has the same structure as in the last study, but re-introduces the Common Line Adjustment factor to differentiate costs of study areas with more than 80,000 access lines from the rest of average schedule sample. This factor was introduced in 2005 AS Study when study data showed that the larger average schedule study areas had lower cost per line than smaller study areas with similar lines per exchange. The 2010 study did not support separate lower tier for the larger study areas and the current formula has a single tier for all average schedule study areas. The proposed formula has two parts; one for larger study areas,

---

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

and the other for smaller study areas. The part for larger study areas is parallel to but below the part for smaller study areas.

The CL formula is designed to compensate average schedule companies for interstate costs associated with subscriber access 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 are 400, 800 and 5000 lines per exchange. The first two breakpoints are lower than last year when they were 500 and 1000. The third breakpoint is the same as last year. 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.

The common line model has the following parameters:

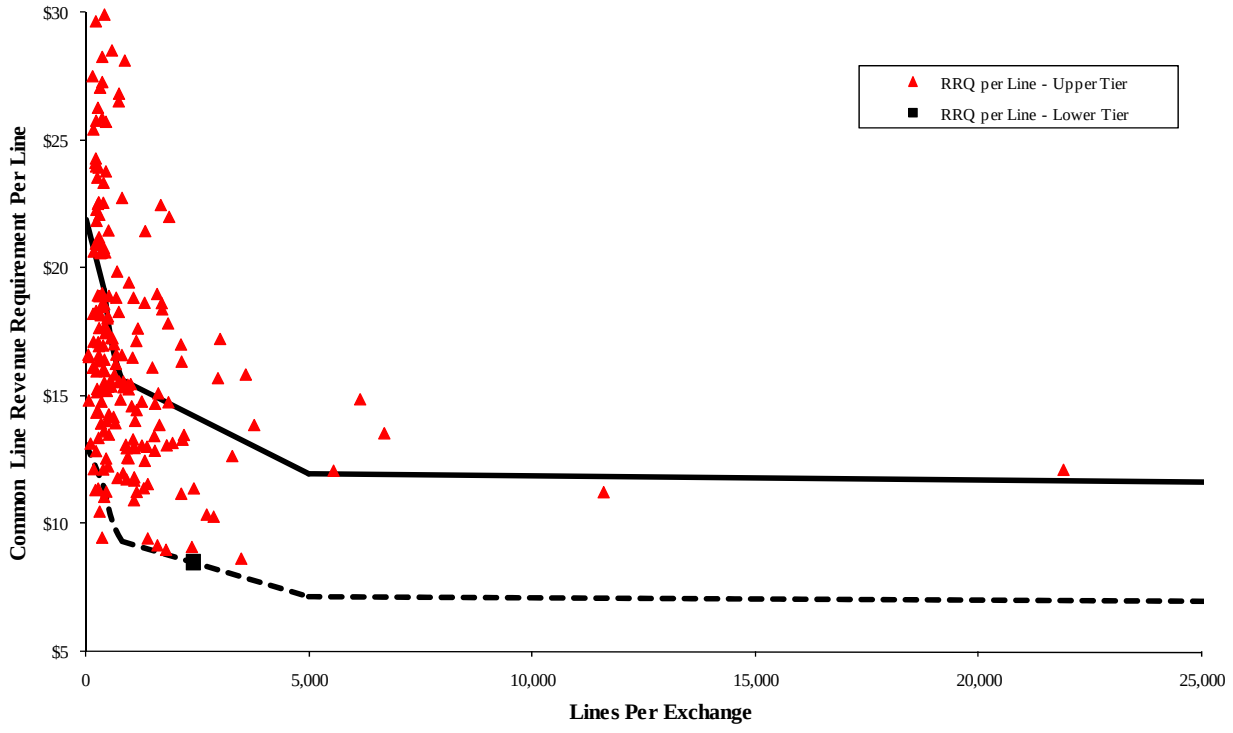
- Three lines per exchange breakpoints which delimit the groups of study areas with lower range of lines per exchange from those above (K_1), the midrange values of lines per exchange from those above (K_2), and the upper range of lines per exchange from those below (K_3). The latter two limits were determined by graphical analysis to be 800 and 5,000 respectively. The lower lines-per-exchange delimiter was resolved by regression methods. The best fitting value was found to be 400 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 80,000, 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 fits the study 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 800 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 800 and 5,000 lines per exchange. Therefore, NECA chose to use 800 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 400 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, and M was estimated using a weighted non-linear regression model. For study areas with fewer than 80,000 access lines the following relationships were used.

For companies with LPE < 400,

$$CPL_i = a_1 + b_1 \, x \, LPE_i$$

For companies with 400 <= LPE < 800,

$$CPL_i = a_2 + b_2 / LPE_i$$

For companies with 800 <= LPE < 5,000,

$$CPL_i = P_i \, x \, (a_2 + b_2 / 800) + (1 - P_i) \, x \, M \, x \, (a_2 + b_2 / 5{,}000)$$

$$P_i = \frac{5{,}000 - LPE_i}{5{,}000 - 800}$$

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* $LPE_i < 400$; *otherwise* $\delta_{1i} = 0$.
$\delta_{2i} = 1$ *if* $400 <= LPE_i < 800$; *otherwise* $\delta_{2i} = 0$.
$\delta_{3i} = 1$ *if* $800 <= LPE_i < 5{,}000$; *otherwise* $\delta_{3i} = 0$.
$\delta_{4i} = 1$ *if* $5{,}000 <= LPE_i$; *otherwise* $\delta_{4i} = 0$.

Then the model is written as:

$$CPL_i = \delta_{1i} (a_1 + b_1 \times LPE_i) + \delta_{2i} (a_2 + b_2 / LPE_i) + \delta_{4i} \times M \times (a_2 + b_2 / LPE_i)$$

$$+ P_i \times \delta_{3i} \times (a_2 + b_2 / 800) + (1 - P_i) \times \delta_{3i} \times M \times (a_2 + b_2 / 5{,}000)$$

And for companies with access lines greater than 80,000, the model is written as:

$$CPL_i = CL\ Adjustment \times \{\delta_{1i} (a_1 + b_1 \times LPE_i) + \delta_{2i} (a_2 + b_2 / LPE_i)$$
$$+ \delta_{4i} \times M \times (a_2 + b_2 / LPE_i) + P_i \times \delta_{3i} \times (a_2 + b_2 /800)$$
$$+ (1 - P_i) \times \delta_{3i} \times M \times (a_2 + b_2 / 5{,}000)\}$$

The combined model has the linear constraint that:

$$a_1 + b_1 \times 400 = a_2 + b_2 / 400$$

Consequently,

$$a_2 = a_1 + (b_1 \times 400) - (b_2 / 400)$$

Therefore, regression model parameters are reduced to a_1, b_1, b_2, and 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.

$$CPL_i = (1 - \gamma_i) \times \{a_1 \times (A1_i + M \times A2_i) + b_1 \times (B1_i + M \times B2_i) + b_2 \times (C1_i + M \times C2_i)\}$$
$$+ \gamma_i \times CL\ Adjustment \times \{a_1 \times (A1_i + M \times A2_i) + b_1 \times (B1_i + M \times B2_i) + b_2 \times (C1_i + M \times C2_i)\}$$

where,

$A1_i = \delta_{1i} + \delta_{2i} + \delta_{3i} \, x \, P_i$

$A2_i = \delta_{3i} \, x \, (1 - P_i) + \delta_{4i}$

$B1_i = \delta_{1i} \, x \, LPE_i + 510 \, x \, (\delta_2 + \delta_{3i} \, x \, P_i)$

$B2_i = 400 \, x \, [\delta_{3i} \, x \, (1 - P_i) + \delta_{4i}]$

$\gamma_i = 1$ *if* $Lines_i > 80{,}000$ *and* $\gamma_i = 0$ *otherwise*

$$C1_i = \left(-\frac{1}{400}\right) x \left(\delta_{2i} + \delta_{3i} \; x \; P_i\right) + \frac{\delta_{2i}}{LPE_i} + \frac{P_i \; x \; \delta_{3i}}{800}$$

$$C2_i = \left(-\frac{1}{400}\right) x \left[\delta_{3i} \; x \, (1 - P_i) + \delta_{4i}\right] + \frac{\delta_{3i} \; x \, (1 - P_i)}{5{,}000} + \frac{\delta_{4i}}{LPE_i}$$

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 0.2419, a *t-statistic* of 10.69 for a_1, a *t-statistic* of 3.27 for b_1, a *t-statistic* of 1.09 for b_2, a *t-statistic* of 4.99 for M, and a *t-statistic* of 1.86 for CL Adjustment. The proposed formula is shown in Section VIII.

D. Total Common Line Formula

NECA proposes to update an overall adjustment to the average schedule common line formulas, to apply the limit on Corporate Operations Expense in these formulas, pursuant to the Commission's November 18, 2011 USF – ICC Reform Order. That rule was first implemented in the average schedule common line formulas by an Interim Modification filed by NECA on December 16, 2011, scheduled to take effect on January 1, 2012.

NECA calculated the updated Corporate Operations Factor using account data of sample average schedule study areas. For each sample study area, the amount of Corporate Operations Expense

[2] SAS Institute Inc., *SAS/STAT® User's Guide, Version 6,* 1,135 (4th ed. SAS Institute Inc., 1990).

projected by NECA as described in Section V of this filing was compared to the Commission's formula for limiting amounts that can be included in Interstate Common Line Support.[3] If the actual account value exceeded the limit, Capped Corporate Operations Expense was set equal to the limit. Otherwise, Capped Corporate Operations Expense was set equal to the actual account value. Using these amounts with sample weights of the study areas, NECA calculated the Adjustment Factor as follows.

$$Corporate\ Operations\ Factor = \frac{Total\ Weighted\ Capped\ Corp.Ops\ Expense}{Total\ Weighted\ Corp.Ops.Expense}$$

$$= \frac{271{,}750{,}082}{273{,}140{,}959}$$

$$= 0.99491$$

Section VIII shows the use of this factor to uniformly adjust average schedule common line settlements to reflect the limit.

E. 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.[4]

---

[3] Connect America Fund, WC Docket No. 10-90, A National Broadband Plan for Our *Future*, GN Docket No. 09-51, *et al.,* Report and Order and Further Notice of Proposed Rulemaking, FCC 11-161 (rel. Nov. 18, 2011) ¶¶ 232- 233.

[4] Under section 54.708 of the Commission's rules, there is an exemption for companies whose contribution would be *de minimus*.

The Universal Service Order[5] 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, and will recover these costs from end user charges.[6]

In the December 1997 Filing,[7] 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.[8] The Commission initially approved this method in a 1998 order,[9] and in all subsequent years.

F. 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 starting this year also for the cost of interstate TS switched carrier access billing systems (CABS). Currently, CO formula compensates also for

---

5 Federal-State Joint Board on Universal Service, CC Docket No. 96-45, *Report and Order*, 12 FCC Rcd 8776 (1997).

6 MAG Order at ¶ 177.

7 National Exchange Carrier Association, Inc. Proposed Modifications to the 1998-99 Interstate Average Schedule Formulas, AAD 98-20, *Order*, 13 FCC Rcd 17351 (1998).

8 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.

9 *June 1998 Order.*

the portion of TS CABS costs associated with special access. 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 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 3,500 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 traffic sensitive switched 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 2009 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, 2009 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.

EXHIBIT 7.2

ILLUSTRATIVE CALCULATION OF TS SWITCHED CABS REVENUE REQUIREMENT USING WEIGHTED SUMMED AMOUNTS FROM COST SEPARATIONS STUDIES (IN THOUSANDS)

	Services Expense Category 2 (Revenue Accounting)	
A.	Unseparated TS Switched CABS Expense	$32,451
B.	Interstate TS Switched CABS Expense	$7,860
	Interstate Indirect Costs Calculation	
	Depreciation & Amortization Expense	$271,519
	State and Local Tax Expense	$31,470
	General & Administrative Expense	$209,545
C.	Total Interstate TS Switched Indirect Costs	$512,534
	Unseparated Indirect Costs Calculation	
	Depreciation & Amortization Expense	$1,006,398
	State and Local Tax Expense	$114,549
	General & Administrative Expense	$645,013
D.	Total Unseparated TS Switched Indirect Costs	$1,765,961
E.	Total Unseparated TS Switched Expenses	$3,254,415
F.	Unseparated Expense Less Unseparated Indirect Costs (Line E - Line D)	$1,488,455
G.	TS Switched CABS Indirect Costs Fraction (Line A / Line F)	0.021802
H.	Interstate TS Switched CABS Indirect Costs (Line G x Line C)	$11,174
I.	Total Interstate TS Switched CABS Cost (Line B + Line H)	$19,035

The proposed CABS formula has an identical structure 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. Like in last year's study the dependent and independent variables in the proposed CABS model are divided by the number of exchanges, which reduces the undue influence of large study areas in the regression. The difference with respect to the current formula lies only in the level of the coefficients because special access CABS costs are no longer part of

the CO formula, but rather are part of special access formulas.

The resulting formula coefficients and regression statistics are listed below.

$$CABS\ Cost = 1{,}233.10 + 195.06 \times Exchanges + 0.00122 \times Normal\ Volume\ Minutes$$

$R^2 = 0.4303$ *t-statistic (Minutes)* = 5.18 *F-statistic* = 77.3

t-statistic (Exchanges) = 2.72

t-statistic (Intercept) = 7.82

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 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.

$$Baseline\ Cost\ Per\ Minute = \frac{\sum (Sample\ Weight \times Monthly\ CO\ Revenue\ Requirement)}{\sum (Sample\ Weight \times Access\ Minutes)}$$

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 0.013379. 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 3,500:

Access Line Factor =7.719995 – (0.001528439 x Access Lines)

For study areas with common line access lines between 3,001 and 25,000:

Access Line Factor = 2.593556 – (0.000063742 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.F.2.c, 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. 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, which this study continues to define as 220 minutes per line or less. Band 2 includes study areas with traffic volumes exceeding a first breakpoint, K_1, but less than a second 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 7.3, 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 7.3.

EXHIBIT 7.3

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 200 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., 0.1)
   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

$$a_1 = 0.014301 \qquad b = 119.61$$

Coefficients a_2 and a_3 were solved according to the constraints in Step 6 of Exhibit 7.3. All the coefficients are displayed in Exhibit 7.4.

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 0.5865, a *t-statistic* for $a_{1,}$ and b of 23.63 and 6.07, respectively, and an *F-statistic* of 788.01. 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 7.4 **Central Office Formula - Local Switching Only**
Settlement = Basic Settlement x 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 220: Basic Settlement = ($0.014301 x Access Minutes) + ($119.61 x Exchanges) For Study Areas with Minutes Per Line Greater Than 220, but Less Than or Equal To 600: Basic Settlement = ($0.014301 x 220 x Access Lines) + $0.001430 x [Access Minutes – (220 x Access Lines)] x High Volume Access Line Multiplier + ($119.61 x Exchanges) For Study Areas with Minutes Per Line Greater Than 600: Basic Settlement = ($0.014301 x 220 x Access Lines) +{$0.001430 x (600 – 220) x Access Lines + $0.000072 x [Access Minutes – (600 x Access Lines)]} x High Volume Access Line Multiplier + ($119.61 x Exchanges)
Access Line Factor For Study Areas with Access Lines Less Or Equal to 3,500: Access Line Factor = 7.719995 – 0.001528439 x Access Lines For Study Areas with Access Lines Between 3,501 and 25,000: Access Line Factor = = 2.593556 – 0.000063742 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. Folding CABS Cost into the Initial Central Office Formula

Coefficients of the Cost Company CABS cost formula, derived in Section VII.F.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 3,500

Access Line Factor = a1 + b1 x Access Lines

For study areas with access lines between 3,501 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 3,500:

Access Line Factor =u1 +v1 x Access Lines

For study areas with access lines between 3,501 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)

= (Adjusted Initial CO Cost) x (Final Access Line Factor)
+ CABS Study Area Factor
= [(a + d) x Min + (b+e) x E)] x 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.

$$\sum(\textit{Central Office Formula Prior to Folding in CABS} + \textit{CABS Cost Formula})$$

$$= \sum(\textit{Central Office Formula After Folding in CABS}),$$

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 7.5.

EXHIBIT 7.5
CENTRAL OFFICE FORMULA COEFFICIENTS

	Preliminary (Before Combining CABS)	**Final (After Combining CABS)**
Per Access Minute	0.014301	0.015526
Per Exchange	119.61	314.67
Access Line Factor		
First Segment Intercept	7.719995	6.200532
First Segment Slope	-0.001528439	-0.001144910
Second Segment Intercept	2.593556	2.387607
Second Segment Slope	-0.000063742	-0.000055500
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.

d. 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 220 and 600. Below 220 monthly minutes per line, the proposed settlement rate is $0.014301. Between 220 and 600 minutes per line, the proposed incremental rate drops by 90% to $0.001430. 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, but usually less than 2000 minutes per line. While companies may incur some incremental costs for switching higher volumes minutes per line, NECA does not have 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.

G. 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. 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 0.09 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 0.6988, *F-statistic* of 121.12, and significant coefficients.

H. 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

$$\begin{aligned} &\textit{Distance Sensitive Settlement} = \\ &\quad [(\textit{Circuit Mile Rate x Circuit Miles}) \\ &\quad + (\textit{Access Minutes Rate x Normal Volume Access Minutes})] \times \textit{Density Factor} \end{aligned}$$

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 220 minutes per line, consistent with normal volume minute range used in CO formula. 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 H.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.

- $$Cost\ per\ Circuit\ Mile = \frac{Distance\ Sensitive\ Revenue\ Requirement}{Interstate\ Circuit\ Miles}$$
- $$Route\ \ Length\ = \frac{Interstate\ \ Circuit\ \ Miles}{Interstate\ \ Circuits}$$
- $$Minutes\ per\ Circuit\ Mile = \frac{Access\ Minutes\ \ up\ to\ 220\ Minutes\ per\ Line}{Interstate\ Circuit\ Miles}$$

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

$$\begin{aligned} Cost\ Per\ Circuit\ Mile_i = {} & \delta_{1i}\ x\ (a_1 + b_1\ x\ Route\ Length_i) \\ & + \delta_{2i}\ x\ (a_2 + b_2\ x\ Route\ Length_i) \\ & + \delta_{3i}\ x\ (a_3 + b_3\ /\ Route\ Length_i) \\ & + c\ x\ Minutes\ per\ Circuit\ Mile_i \end{aligned}$$

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.

$$a_1 + b_1\ x\ BP_1 = a_2 + b_2\ x\ BP_1$$

$$a_2 + b_2\ x\ BP_2 = a_3 + b_3\ /\ BP_2$$

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.

$$a_1 + 2 \text{ x } b_1 \text{ x } BP_1 \geq 0$$
$$a_2 + 2 \text{ x } b_2 \text{ x } BP_2 \geq 0$$

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*
- $Density\ Factor_i = \dfrac{Actual\ Cost\ per\ Circuit\ Mile_i}{Route\ Length\ Model\ Cost\ per\ Circuit\ Mile_i}$

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:

$$a_1 + b_1\ x\ K_1 = a_2 + b_2\ x\ K_1$$

$$a_2 + b_2\ x\ K_2 = a_3 + b_3\ x\ K_2$$

$$a_3 + b_3\ x\ K_3 = \gamma_{4i}.$$

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.

$$a_1 + 2\ x\ b_1\ x\ K_1 \geq 0$$

$$a_2 + 2\ x\ b_2\ x\ K_2 \geq 0$$

$$a_3 + 2\ x\ b_3\ x\ K_3 \geq 0$$

The overall *R-Square* statistic for the Distance Sensitive Settlement model is 0.7383 and the *t statistics* of all regression slope coefficients are statistically significant with 95% confidence. 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.

I. 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 0.15 terminations per line. The resulting formula, shown in Section VIII, had an *R-Square* statistic of 0.5287, *F-statistic* of 583.51, 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.H.1 above.

J. Special Access Formula

In this study NECA proposes two separate special access formulas, one for DSL and the other for Non-DSL cost components. These separate formulas are significantly more accurate than the combined formula, enable more accurate application of the Tariff Rate Index in monthly settlements, and support the correct allocation of TIC shift and CABS costs in monthly settlements for study areas offering DSL outside of NECA's pool.

Special access revenue requirements were first calculated for each sample study area as described in Section VI, based on projected accounts and separations models included in Section IV. In addition, using the DSL separations model in Section IV, special access revenue requirements were split into DSL and Non-DSL revenue requirements. These components were used to develop the separate DSL and Non-DSL settlement formulas, as described below.[10]

[10] As described in Section VI.E, unlike in prior years, the CABS formula does not include cost amounts attributable to special access, which instead remain in the revenue requirements used to develop the special access formulas described here. For this reason, the CABS formula is lower, and the special access formulas are higher, by this amount, compared to methods used in previous average schedule studies.

1. Special Access Non-DSL Formula

The Special Access Non-DSL formula compensates average schedule companies for the cost of providing dedicated Special Access facilities, other than DSL service, 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 non-DSL costs for each company.

The proposed special access non-DSL formula calculates a revenue retention ratio for each study area, based on its level of special access non-DSL revenues per exchange. For this purpose, historical special access non-DSL revenues were adjusted to reflect December 2011 uniform band rates. NECA developed the settlement formula by relating costs of sample companies to their adjusted special access non-DSL revenues per exchange. The proposed formula reflects economies of scale due to growing demand for special access services and has a similar structure to the current special access formula. Similar to the current formula this one also includes a lower tier for study areas that provide DSL service outside of NECA's tariff. This tier ensures the formula reflects cost efficiencies embodied in total special access services, including DSL service provided outside NECA's tariff.

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.

a. The Retention Ratio Formula

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 $1,000 per month in adjusted special access non-DSL 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 the NECA tariff has a shape similar to the upper tier, with the first line segment being the same for both tiers, while the other two segments lie below the upper tier. The data did not support a lower tier in the revenues per exchange range below the first break point. 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 Non-DSL Adjusted Revenues per Exchange*
RRQ_i = *Monthly Special Non-DSL Revenue Requirement for study area i*
$RR_i = RRQ_i$ / *Study Area i Special Access Non-DSL Adjusted Revenues*

Variables indicating 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.*

$\gamma_{2i} = 1$ *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

$$RR_i = \delta_{1i} \times (a_1 + b_1 \times RPE_i) + \delta_{2i} \times ((a_2 + \gamma_2 \times a'_2) + (b_2 + \gamma_2 \times b'_2) \times RPE_i) + \delta_{3i} \times (a_3 + (b_3 + \gamma_2 \times b'_3) / RPE_i)$$

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: $a_1 + b_1 \times BP_1 = (a_2 + a'_2) + (b_2 + b'_2) \times BP_1$

$(a_2 + a'_2) + (b_2 + b'_2) \times BP_2 = a_3 + (b_3 + b'_3) / BP_2$

In addition, NECA assured that straight line components of the formula would not be so steep as to cause a settlement decrease in any range of revenue increases. Using calculus to solve for such limits on coefficients produced the following constraints, also used in the regression.

$$a_1 + 2 \times b_1 \times BP_1 \geq 0$$

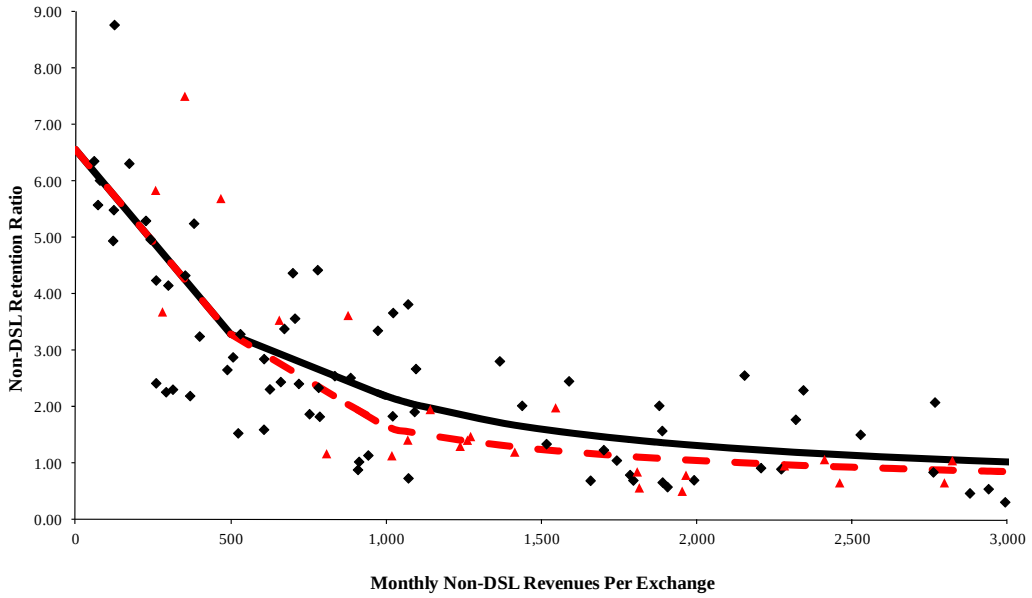
$$a_2 + 2 \times b_2 \times BP_2 \geq 0$$

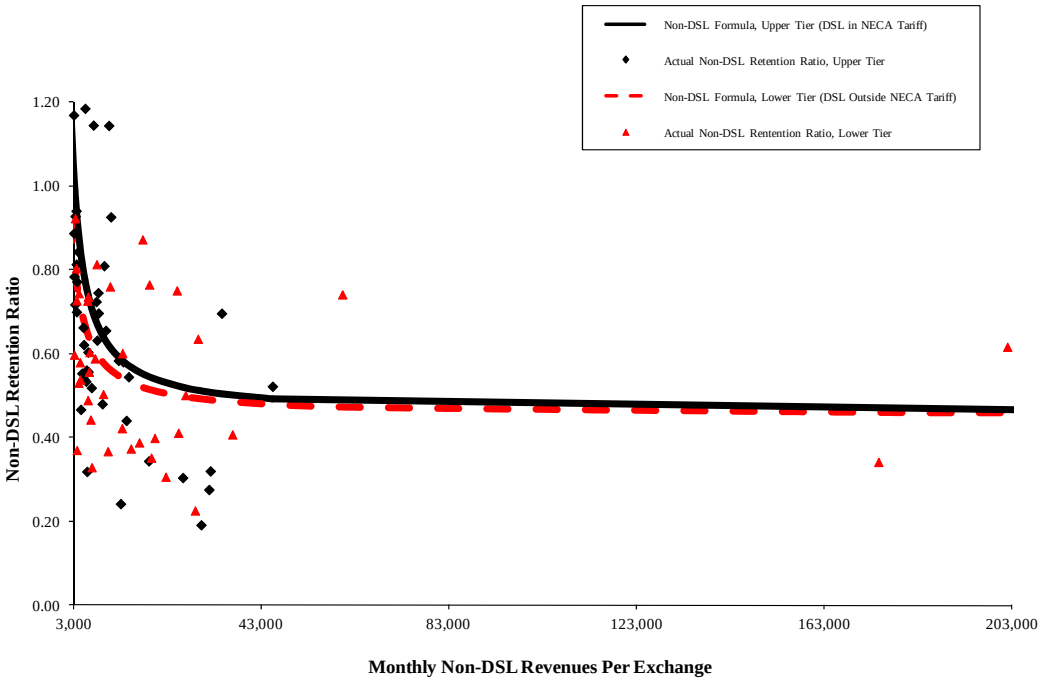
NECA estimated the settlement formula coefficients using constrained linear regression methods and NECA's standard regression outlier weighting method. Resulting coefficients are shown in Section VIII. The estimated model has an *R-Square* statistic of 0.7143, with significant *t*-statistics. A good fit of this formula is also apparent from Exhibit 7.6 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 7.6
FIT OF NON-DSL SPECIAL ACCESS FORMULA TO DATA

Proposed Non-DSL Formula

- Breakpoints At 500 and 1,000 Monthly Non-DSL Revenues per Exchange -





b. The Tariff Rate Index

Finally, the proposed special access non-DSL formula continues to employ a Tariff Rate Index (TRI) to reflect current tariff rates. In addition to measuring an overall rate change, in this study NECA proposes that TRI calculation also take into account a relative rate difference between company's rate band assignment and the uniform tariff rate band.

A TRI for each study area is defined as follows. For each rate band, NECA calculates a Rate Band Adjustments, equal to the ratio of the rates charged by study areas in the band to uniform rates. Next, NECA will calculate a Rate Period Adjustment, equal to the ratio of uniform rates in 2012 to current uniform rates. Then the TRI is calculated according to the following equation.

$$Non\ DSL\ TRI = \frac{1}{Rate\ Period\ Adjustment\ \times Rate\ Band\ Adjustment}$$

Exhibit 7.7 displays NECA's method for calculating the Tariff Rate Index.[11] Each time NECA files new Special Access tariff rates, it will use data from that filing to calculate a Tariff Rate Index for each study area. This calculation is illustrated in Exhibit 7.7.

[11] 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. 1278, filed June 16, 2010 (2010 Annual Access Tariff Filing). This includes rates for recurring charges, nonrecurring charges and optional features and functions.

EXHIBIT 7.7[12] ILLUSTRATIVE TRI CALCULATIONS				
	A	B	C	D
Study Area	**Rate Band**	**Rate Band Adjustment**	**Rate Period Adjustment**	**TRI = 1 / (B x C)**
1	10	1.47	0.95	0.7161
2	Uniform Band	1	0.95	1.0526
5	5	0.64	0.95	1.6447

2. The Special Access DSL Formula

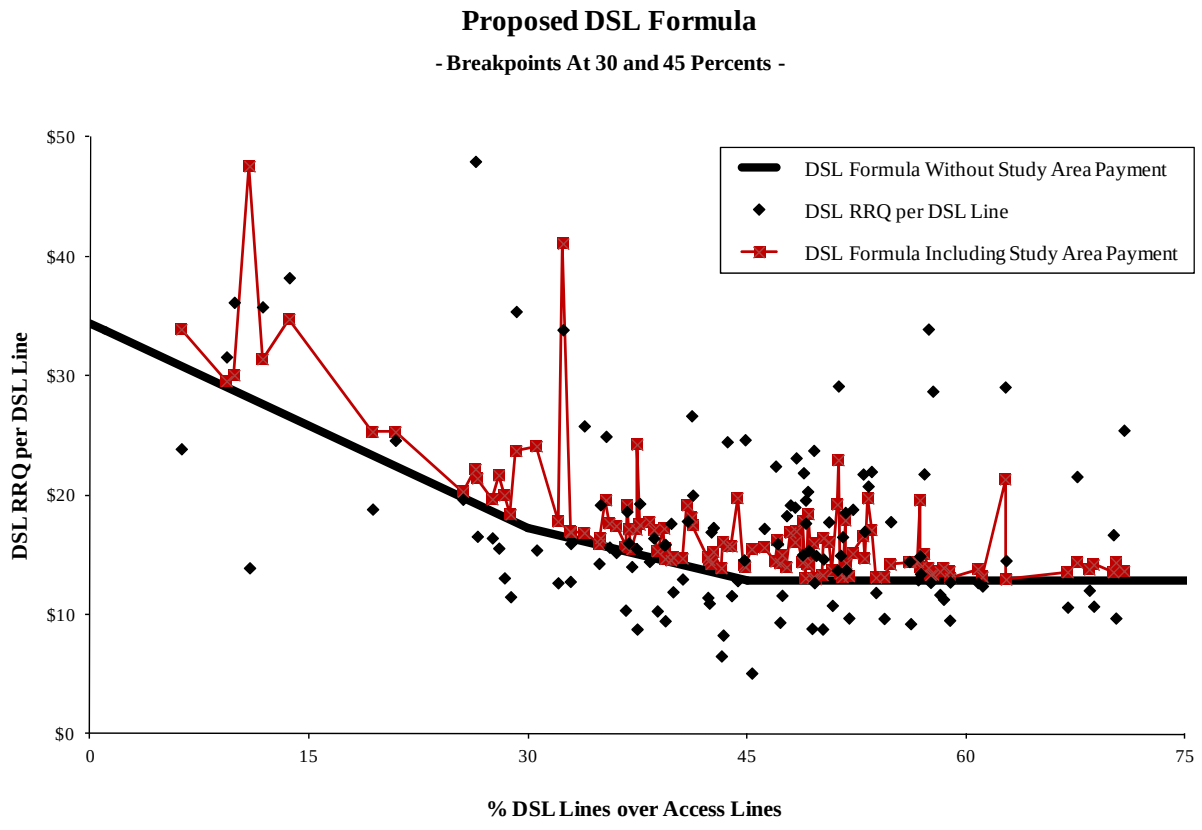
The proposed Special Access DSL formula consists of a basic DSL formula and a DSL TIC Shift formula. The basic Special Access DSL formula is designed to compensate average schedule companies for interstate costs associated with Digital Subscriber Lines (DSL), e.g. DSLAM and other DSL related equipment. Relative costs of much of this equipment and associated expenses are usually higher if a study area has a low percent of DSL lines relative to its access lines, and vice versa. To reflect this relationship, the formula relates the DSL revenue requirement per DSL line to the ratio of DSL lines to access lines.

The proposed formula includes three connected straight lines used to calculate an amount per DSL line, and an additional lump sum amount per study area. Two of the lines are sloping and one horizontal, each corresponding to a designated range of DSL lines as percent of access lines. The intersection points of these lines are at 30% and 45%. DSL lines used in the development of this formula were projected to the test period as described in Section V.D. Derivation of the DSL revenue requirement is explained in Section VI.F.

12 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.

NECA estimated the settlement formula coefficients 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 0.3253, with significant *t*-statistics. Exhibit 7.8 shows how the proposed formula fits the study data.

EXHIBIT 7.8
DSL SPECIAL ACCESS FORMULA



3. <u>The Special Access TIC Shift Formula</u>

This formula determines the amount of TIC revenues assigned to the special access category according to Commission rules. These rules first assign some or all of TIC revenues to the common line category, leaving the residual, if any, to the traffic sensitive categories. The special access TIC formula apportions some of the traffic sensitive TIC

revenues depending on a proportion determined using a study area's special access settlements. Settlements to a study area who participates in NECA's DSL tariff include its total interstate special access revenue requirement. For a study area in NECA's tariff sensitive tariff, but not in NECA's DSL tariff, its NECA settlements include only the non-DSL portion of its special access revenue requirement. For this reason, the formula has a unique calculation for those study areas providing DSL outside NECA's tariff.

Following are the special access TIC formulas for a study area participating in NECA's DSL tariff.

TIC Shifts for Study Areas Providing DSL in NECA's Tariff:

$$DSL\ TIC\ Amount = TS\ TIC\ Revenues\ \times \frac{Basic\ DSL\ Settlement}{TS\ Settlements - Local\ Switching\ Support}$$

$$Non\ DSL\ TIC\ Amount = TS\ TIC\ Revenues\ \times \frac{Basic\ Non\ DSL\ Settlement}{TS\ Settlements - Local\ Switching\ Support}$$

For study areas with DSL in NECA's tariff, these formulas produce the correct allocation of TIC revenues to special access categories because all of the components of the calculations are complete based on data in NECA's settlement calculation. In contrast, however, NECA's TS settlements to study areas providing DSL outside NECA's tariff do not include an amount for DSL. This omission would cause an over-allocation to the non-DSL category if NECA used the same equation for these study areas. To avoid this potential over-allocation, NECA developed a Non-DSL Adjustment Ratio.

NECA calculated the Adjustment using the September 2011 view of July 2011 settlements data from 192 average schedule study areas who provide DSL in NECA's

tariff. Data required in this calculation were total Traffic Sensitive settlements and total DSL settlements at the authorized rate of return, and local switching support, as follows.

$$Non - DSL\ Adjustment\ Ratio = 1 - \frac{Basic\ DSL\ Settlement}{TS\ Settlements - Local\ Switching\ Support}$$

$$= 0.6979$$

Using this ratio, the non-DSL TIC formula for study areas with DSL outside NECA's tariff follows.

TIC Shifts for Study Areas Providing DSL Outside NECA's Tariff

$$Non\ DSL\ TIC\ Amount$$

$$= 0.6979\ \times TS\ TIC\ Revenues\ \times \frac{Basic\ Non\ DSL\ Settlement}{TS\ Settlements - Local\ Switching\ Support}$$

NECA proposes to use these three TIC shift formulas to calculate shifts of TIC revenues to special access categories. No TIC revenue amount associated with DSL service would be provided through NECA settlements to a study area providing DSL outside NECA's tariff.

K. 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.

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 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 Interstate Circuits)*
+ *(c x Exchanges without SSPs)*
+ *(d x Exchanges with SSPs)*

a = 0.07149 (t-statistic: 11.48)
b = 9.9751 (t-statistic: 6.85)
c = 1478.075 (t-statistic: 6.39)
d = 2922.585 (t-statistic: 12.62)
R-Square = 0.5907

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 = $1,445.

L. 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:

Common Line Factor = 0.742741 +2.286747 x ROR

Traffic Sensitive Factor = 0.813677+ 1.656204 x ROR

Exhibit 7.9 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 98.28 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 102.86 percent of the revenue requirement at 11.25 percent.

EXHIBIT 7.9

RATE OF RETURN FACTOR RATIOS UNDERLYING ROR FORMULAS

Test Rate Of Return	Common Line Ratio	Traffic Sensitive Ratio
0.0700	0.9028	0.9296
0.0725	0.9085	0.9338
0.0750	0.9142	0.9379
0.0775	0.9200	0.9420
0.0800	0.9257	0.9462
0.0825	0.9314	0.9503
0.0850	0.9371	0.9545
0.0875	0.9428	0.9586
0.0900	0.9485	0.9627
0.0925	0.9543	0.9669
0.0950	0.9600	0.9710
0.0975	0.9657	0.9752
0.1000	0.9714	0.9793
0.1025	0.9771	0.9834
0.1050	0.9828	0.9876
0.1075	0.9886	0.9917
0.1100	0.9943	0.9959
0.1125	1.0000	1.0000
0.1150	1.0057	1.0041
0.1175	1.0114	1.0083
0.1200	1.0172	1.0124
0.1225	1.0229	1.0166
0.1250	1.0286	1.0207
0.1275	1.0343	1.0248
0.1300	1.0400	1.0290
0.1325	1.0457	1.0331
0.1350	1.0515	1.0373
0.1375	1.0572	1.0414
0.1400	1.0629	1.0455
0.1425	1.0686	1.0497
0.1450	1.0743	1.0538
0.1475	1.0800	1.0580
0.1500	1.0858	1.0621

M. 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[13].

Exhibit 7.10 displays the development of the monthly carrying charge factor (0.0247).

[13] Currently, there is only one average schedule study area left in this category.

EXHIBIT 7.10

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

N. Development of MAG Shift Factors from Traffic Sensitive Settlements to Common Line

NECA further adjusted the formulas described in Sections VII.B through VII.M to account for allocation rules described in the MAG Order. In addition to MAG shifts from Transport category to Special Access categories described in section VII.J, NECA also made adjustments to account for two other 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.[14] 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 2011 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 using the whole average schedule population.

$$Line\ Port\ Shift\ Factor = \frac{Line\ Port\ Component}{Total\ Central\ Office\ Settlements}$$

$$= \frac{\$16{,}262{,}505}{\$96{,}628{,}257}$$

$$= 0.1683$$

b. Application of Line Port Shift Factor

Each month, NECA will calculate the line port component of settlements for each

[14] MAG Order at ¶ 90.

average schedule study area by multiplying the Line Port Shift Factor by each 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.O), current Common Line Line Port settlements were calculated using the current Line Port Shift Factor of 0.172755, as documented in the 2010 Filing. Proposed Common Line Line Port settlements were calculated using the proposed factor of 0.1683. 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 7.11, 7.12 and 7.13. For the average schedule population, this reallocation assigned $1,455,421 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.[15] For average schedule tariff revenue requirements parts of the transport settlement formulas are shifted to other access categories. The shift from

[15] MAG Order at ¶ 98.

the transport category to the common line category could affect slightly the monthly 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 2011 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. For the purpose of this calculation NECA excluded from the sum study areas offering DSL outside of NECA tariff because their unreported DSL revenue requirements would distort the proportion of CL settlements in total settlements.

$$CL\ TIC\ Revenues = \frac{(CL\ Settlements\ Excluding\ USC) \times TIC\ Revenues}{Total\ Settlements\ (Excluding\ USC,\ LSS\ and\ TIC\ Revenues)}$$

$$CL\ TIC\ Shift\ Factor = \frac{\Sigma CL\ TIC\ Revenues}{\Sigma Transport\ Settlements} = \frac{\$5,270,518}{\$15,375,417} = 0.342789$$

b. Application of Common Line 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.O below), current Common Line Transport settlements were calculated using the current CL TIC Shift Factor of 0.44035, as documented in the 2010 Filing. Proposed Common Line Transport settlements were calculated using the proposed factor of 0.342789. In developing Appendix E and exhibits 7.11, 7.12 and 7.13, 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 $1,299,881 of proposed transport settlements to the common line pool.[16]

O. 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.N. 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. Impacts are summarized in the following exhibits. Settlement effects for individual study areas are shown in Appendix E.

Beginning July 2012, carriers can expect, on average, an overall settlement decrease of 5.03 percent as a result of the new formulas. Impacts of these formula changes on individual average schedule companies will vary, depending on each company's size, demand characteristics, and participation in NECA's DSL tariff. An average schedule company with more than 80,000 access lines is expected to experience a uniquely large decrease of 27%, reflecting the loss of CABS and TIC revenue settlements associated with DSL, the reintroduction of the Common Line Adjustment formula for study areas with large access line size, and the general decreases in the switched traffic sensitive formulas. Most study areas providing DSL outside NECA's tariff can expect a decrease. The majority of other study areas can expect an increase, assuming constant demand.

[16] 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 2009 view of their tariff data. These amounts are included in their common line settlements in Appendix E.

EXHIBIT 7.11

PROPOSED MONTHLY SETTLEMENTS BY MAJOR SETTLEMENT ELEMENT

A. Common Line Basic		$19,549,383
B .TIC and Line Port Reallocation Shifts (1 + 2 + 3 + 4)		$2,755,302
1. CL Central Office in TS Pool	$1,279,659	
2. CL Central Office Not In TS Pool	$175,762	
3. CL Transport in TS Pool	$1,187,839	
4. CL Transport Not in TS Pool	$112,042	
C. CL Universal Service Contribution		$1,887,067
D. Common Line Total (0.99491 x (A + B) + C)		$24,078,221
E. Central Office Basic		$7,603,440
1. CL Central Office	1,279,659	
F. TS Central Office (E - E1)		$6,323,781
G. Distance Sensitive Transport		$1,635,315
H. Non-Distance Sensitive Transport		$1,793,927
I. Intertoll Dial Transport		$291,708
J. Total Transport Basic (F + G + H)		$3,720,950
K. TIC Reallocation Shifts (1 + 2 + 3 + 4)		$2,103,511
1. CL Transport	$1,187,839	
2. SA Non DSL Transport	$466,124	
3. SA DSL Transport in NECA Tariff	$107,615	
4. SA DSL Transport outside NECA Tariff	$341,934	
L. Total Remaining Transport (J - K)		$1,617,439
M. Special Access Non DSL (includes Non DSL TIC)		$6,953,963
N. Special Access DSL (includes DSL TIC if in Tariff)		$2,180,766
O. Signaling System 7		$656,030
P. Equal Access		$203
Q. Traffic Sensitive Total (F+L+M+N+O+P)		$17,732,182
R. Overall Total (D + Q)		$41,810,403

Major contributors to these changes include slowdown of cost and demand growth, and realignment of settlements for carrier access billing costs and TIC revenues assigned to special access for carriers who do not participate in NECA's DSL tariff. Projected settlement levels based on current demand are shown in Exhibit 7.11. Furthermore, when expected demand declines are reported for monthly settlements, NECA expects actual settlements to decrease below the level of this exhibit.

Because this filing implements more accurate targeting of special access TIC revenue settlements according to Commission rules, Exhibit 7.11 shows the amounts on Line K that are affected by this reallocation. Amounts include the Shift of TIC revenue recovery to the DSL and special access non-DSL settlement formulas. Also shown is an amount currently embedded in the transport formulas, which is allocated to DSL by carriers who provide this service outside NECA's tariff. This amount will not be paid by NECA according to the proposed formulas.

Exhibit 7.12 shows the proportionate change to each formula. Common line settlements will reflect a small average decrease in the basic common line formula, although companies with fewer than 80,000 access lines will experience an increase. When shifts of line port and common line TIC amounts are added in, common line settlement overall are expected to decrease by 2.36% with demand held constant.

Most of the traffic sensitive formulas are declining. Exhibit 7.12 shows an overall traffic sensitive decrease of 8.42%, with demand held constant. Total settlements are expected to decrease by 5.03%.

EXHIBIT 7.12

SUMMARY OF PROPOSED AVERAGE FORMULA CHANGES

	Proposed Average Formula Change	Formula Percent of Total
A. Common Line Basic	-1.19%	46.76%
B. TIC and Line Port Reallocation Shifts	-16.23%	6.59%
C. CL Universal Service	0.00%	4.51%
D. Common Line Total	-2.36%	57.59%
E. Central Office Basic	-9.12%	18.19%
F. TS Central Office	-6.30%	15.12%
G. Distance Sensitive Transport	-3.79%	3.91%
H. Non-Distance Sensitive Transport	-7.51%	4.29%
I. Intertoll Dial Transport	3.13%	0.70%
J. Total Transport Basic	-5.13%	8.90%
K. TIC Reallocation Shifts	-15.71%	5.03%
L.Total Remaining Transport	13.37%	3.87%
M. Special Access Non DSL (includes Non DSL TIC)	-15.11%	16.63%
N. Special Access DSL (includes DSL TIC)	-5.12%	5.22%
O. Signaling System 7	-5.92%	1.56%
P. Equal Access	0.00%	0.01%
Q. Traffic Sensitive Total	-8.42%	42.41%
R. Overall Total	-5.03%	100.00%

Effects of proposed formulas will vary by size of study area. Exhibit 7.13 summarizes impacts by six access line size groups. Groups with access line sizes between 500 and 5000 will experience increases, on average. Other groups will experience average decreases. Study areas with more than 20,000 access lines will experience common line decreases, due to the re-introduction of the line-size based common line adjustment factor in the common line formula. Study areas with fewer than 500 access lines will experience decreases, primarily because of the targeting of special access related CABS settlements in the special access formula. This targeting has the effect of reducing the CABS rate per study area in the central office formula, which represented a proportionately greater share of settlements to these study areas.

Notwithstanding these traffic sensitive settlement decreases, additional work remains to implement an aspect of new Commission rules that takes effect in July of 2012. By the Commission's USF ICC Reform Order[17], switched traffic sensitive revenue requirements will be frozen and phased out, with the first 5% step of phase-out in July 2012. Impacts from this phase-out, while significant, are likely to be somewhat less negative than the impacts of the traffic sensitive formulas proposed in this filing. NECA plans to further modify this proposal in the near future to include the effects of this order.

[17] *Connect America Fund*, WC Docket No. 10-90, *A National Broadband Plan for Our Future*, GN Docket No. 09-51, *et al.,* Report and Order and Further Notice of Proposed Rulemaking, FCC 11-161 (rel. Nov. 18, 2011) ¶ 210.

EXHIBIT 7.13

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	85	-0.12	-1.64	-1.05	-$0.70
501 - 1000	85	3.64	2.74	3.14	$1.56
1001 - 2500	118	4.57	0.98	2.70	$1.13
2501 - 5000	48	3.61	-11.26	-3.27	-$1.10
5001- 10000	32	2.90	-9.71	-2.15	-$0.63
10001 - 20000	11	1.29	-5.72	-1.22	-$0.31
> 20000	13	-10.93	-17.92	-13.62	-$3.44
Total	392	-2.36%	-8.42%	-5.03%	-$1.55

VIII. CURRENT AND PROPOSED AVERAGE SCHEDULE SETTLEMENT FORMULAS

A. COMMON LINE FORMULAS

COMMON LINE ACCESS LINE FORMULA

Current**:**
Settlement = Access Lines × Settlement per Access Line

Settlement per Line
If LPE less than 500 then, $25.395963 – ($0.019157 × LPE)
If LPE between 500 and 1,000 then, $12.306955 + ($1755.25 / LPE)
If LPE between 1,000 and 5,000 then, $14.527815 – ($0.000466 × LPE)
If LPE 5,000 or more then, 0.9638 × {$12.306955 + ($1755.25 / LPE)}

Proposed**:**
Settlement = Access Lines × Settlement per Access Line x CL Adjustment

Settlement per Line
If LPE less than 400 then, $21.925937 – ($0.007012 × LPE)
If LPE between 400 and 800 then, $12.145691 + ($2790.18 / LPE)
If LPE between 800 and 5,000 then, $16.334215 – ($0.000876 × LPE)
If LPE 5,000 or more then, 0.9410 × {$12.145691 + ($2790.18 / LPE)}

CL Adjustment
If Lines greater than 80,000 and Exchanges greater than 5 then: 0.5978
Else: 1

COMMON LINE LINE PORT FORMULA

Current**:** 0.172755 × Central Office Formula
Proposed**:** 0.168300 × Central Office Formula

COMMON LINE TRANSPORT FORMULA

Basic Transport Formulas
= Line Haul Distance Sensitive Formula + Line Haul Non Distance Sensitive Formula
+ Intertoll Switching Formula

Current**:**
If 0.440350 × Basic Transport Formulas < = TIC Revenues
Then CL Transport Formula = 0.440350 × Basic Transport Formulas
Else CL Transport Formula = TIC Revenues

Proposed**:**
If 0.342789 × Basic Transport Formulas <= TIC Revenues
Then CL Transport Formula = 0.342789 × Basic Transport Formulas
Else CL Transport Formula = TIC Revenues

COMMON LINE FORMULA

Current**:**
0.98702 × (Common Line Access Line Formula + Common Line Line Port Formula
+ Common Line Transport Formula)

Proposed**:**
0.99491 × (Common Line Access Line Formula + Common Line Line Port Formula
+ Common Line Transport Formula)

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**:** 0.737908 + (2.329707 × ROR)
Proposed**:** 0.742741 + (2.286747 × 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.

B. TRAFFIC SENSITIVE FORMULAS

CENTRAL OFFICE FORMULA

Current**:**
For central office settlements, eligible access minutes are up to 2,000 per line.

Settlement = (Basic Settlement × Access Line Factor) + $1,735.72

Basic Settlement
For study areas with Minutes per Line less than or equal to 250**:**
($0.017279 × Access Minutes) + ($479.14 × Exchanges)

For study areas with Minutes per Line between 250 and 600**:**
($0.017279 × 250 × Access Lines)
+ {$0.002917 × [Access Minutes – (250 × Access Lines)]}
× High Volume Access Line Multiplier + ($479.14 × Exchanges)

For study areas with Minutes per Line greater than 600**:**
($0.017279 × 250 × Access Lines)
+ {$0.002917 × (600 – 250) × Access Lines
+ $0.000146 × [Access Minutes – (600 × Access Lines)]}
× High Volume Access Line Multiplier + ($479.14 × Exchanges)
Access Line Factor
For study areas with Common Line Access Lines less than or equal to 3,000**:**
4.732554 – (0.00078290 × Common Line Access Lines)
For study areas with Common Line Access Lines between 3,001 and 22,000:
2.602355 – (0.00007283 × Common Line Access Lines)
For study areas with Common Line Access Lines greater than 22,000: 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) + $1,233.10

Basic Settlement
For study areas with Minutes per Line less than or equal to 220:
($0.015526 × Access Minutes) + ($314.67 × Exchanges)

For study areas with Minutes per Line between 220 and 600:
($0.015526 × 220 × Access Lines)
+ {$0.001430 × [Access Minutes – (220 × Access Lines)]}
× High Volume Access Line Multiplier + ($314.67 × Exchanges)

For study areas with Minutes per Line greater than 600:
($0.015526 × 220 × Access Lines)
+ {$0.001430 × (600 – 220) × Access Lines
+ $0.000072 × [Access Minutes – (600 × Access Lines)]}
× High Volume Access Line Multiplier + ($314.67 × Exchanges)

Access Line Factor
For study areas with Common Line Access Lines less than or equal to 3,500:
6.200532 – (0.001144910 × Common Line Access Lines)
For study areas with Common Line Access Lines between 3,501 and 25,000:
2.387607 – (0.000055500 × Common Line Access Lines)
For study areas with Common Line Access Lines greater than 25,000: 1.0

High Volume Access Line Multiplier = (650 / Common Line Access Lines)

TRAFFIC SENSITIVE CENTRAL OFFICE FORMULA

Current**:** (1 – 0.172755) × Central Office Formula
Proposed**:** (1 – 0.168300) × Central Office Formula

INTERTOLL DIAL SWITCHING FORMULA

Current:
For study areas with ITD Circuits per line (ITD/L) less than or equal to 0.09 then
$352.90 + ($25.63 - $266.76 × ITD/L) × ITD Circuits
For study areas with ITD Circuits per line greater than 0.09 then
$352.90 + ($1.63 × ITD Circuits)

Proposed:
For study areas with ITD Circuits per Line (ITD/L) less than or equal to 0.09 then
$306.66 + ($23.60 – $229.08 × ITD/L) × ITD Circuits
For study areas with ITD Circuits per Line greater than 0.09 then
$306.66 + ($2.99 × ITD Circuits)

LINE HAUL DISTANCE SENSITIVE FORMULA

Current:
Settlement = [(Circuit Mile Rate × Interstate Circuit Miles × Circuit Limitation Factor)
+ ($0.002418 × Access Minutes*)] × Density Factor
* Access minutes up to but not exceeding 250 per line monthly.

The Circuit Mile Rate is based on study areas average Interstate Circuit Miles per Interstate Circuit (CM/C):

Circuit Mile Rate
2.3335 – 0.233349 × CM/C, if CM/C less than or equal to 5
1.4001 – 0.046670 × CM/C, if CM/C greater than 5 and less than or equal to 15
0.0364 + 9.9546 / CM/C, if CM/C greater than 15

If CM/C is less than 350 then the Density Factor is based on study area average Interstate Circuits per Exchange (C/E):

Density Factor
2.4395 – 0.02799 × C/E, if C/E less than 50
1.1688 – 0.002575 × C/E, if C/E greater than or equal to 50 but less than 180
0.7625 – 0.000317 × C/E, if C/E greater than or equal to 180 but less than 800
0.5085, if C/E greater than or equal to 800

If CM/C is greater than or equal to 350, then Density Factor = 1.0

Circuit Limitation Factor
If C/E less than or equal to 3,000, then: 1.0
Otherwise: 3,000 / (C/E)

Proposed**:**
Settlement = [(Circuit Mile Rate × Interstate Circuit Miles × Circuit Limitation Factor)
+ ($0.002325 × Access Minutes*)] × Density Factor
* Access minutes up to but not exceeding 220 per line monthly.

The Circuit Mile Rate is based on study area average Interstate Circuit Miles per Interstate Circuit (CM/C):

Circuit Mile Rate
1.6390 – 0.163902 × CM/C, if CM/C less than or equal to 5
0.9106 – 0.018211 × CM/C, if CM/C greater than 5 and less than or equal to 25
0.0525 + 10.0706 / CM/C, if CM/C greater than 25

If CM/C is less than 350 then the Density Factor is based on study area average Interstate Circuits per Exchange (C/E):

Density Factor
1.8117 – 0.017731 × C/E, if C/E less than 50
1.0332 – 0.002162 × C/E, if C/E greater than or equal to 50 but less than 180
0.6469 – 0.000015 × C/E, if C/E greater than or equal to 180 but less than 800
0.6345, if C/E greater than or equal to 800

If CM/C is greater than or equal to 350, then Density Factor = 1.0

Circuit Limitation Factor
If C/E less than or equal to 3,000, then: 1.0
Otherwise: 3,000 / (C/E)

LINE HAUL NON-DISTANCE SENSITIVE FORMULA

Current**:**
Settlement = Interstate Circuit Terminations × Settlement per Interstate Termination
× Circuit Limitation Factor

Settlement per Interstate Circuit Termination
If Interstate Circuit Terminations per Line less than or equal to 0.12:
$24.63 – $74.342910 × Terminations per Line
Otherwise: $5.17 + $1.264823 / Terminations per Line

Circuit Limitation Factor
If C/E less than or equal to 3,000, then 1.0
Otherwise: 3,000 / (C/E)

Proposed**:**
Settlement = Interstate Circuit Terminations × Settlement per Interstate Termination
× Circuit Limitation Factor

Settlement per Interstate Circuit Termination
If Interstate Circuit Terminations per Line less than or equal to 0.15:
$26.56 – $104.341395 × Terminations per Line
Otherwise: $3.37 + $1.130435 / Terminations per Line

Circuit Limitation Factor
If C/E less than or equal to 3,000, then: 1.0
Otherwise: 3,000 / (C/E)

TRAFFIC SENSITIVE TRANSPORT FORMULAS

Current**:**
Basic Transport Formulas – Common Line Transport Formula

Proposed**:**
Basic Transport Formulas – Common Line Transport Formula – Special Access TIC Shift

SPECIAL ACCESS FORMULA

Current**:**
Settlement = Special Access Revenues × Retention Ratio × Tariff Rate Index

Retention Ratio, using Special Access Revenues per Exchange (RPE)

For study areas with DSL in NECA's Tariff or without any DSL
If Special Access Revenues per Exchange less than 1,500:
3.40 – 0.001133 × Special Access Revenues per Exchange
If Special Access Revenues per Exchange between 1,500 and 3,500:
2.16 – 0.000309 × Special Access Revenues per Exchange
If Special Access Revenues per Exchange greater than 3,500:
0.5747 + 1775.08 / Special Access Revenues per Exchange

For study areas offering DSL outside of NECA's Tariff
If Special Access Revenues per Exchange less than 1,500:
2.71 – 0.001133 × Special Access Revenues per Exchange
If Special Access Revenues per Exchange between 1,500 and 3,500:
1.26 – 0.000172 × Special Access Revenues per Exchange
If Special Access Revenues per Exchange greater than 3,500:
0.5747 + 301.32 / Special Access Revenues per Exchange

Tariff Rate Index = 1 / (1 + Tariff Special Access Relative Rate Change since 12/10)

Proposed Special Access Non-DSL Formula:

Settlement = Rate Adjusted Special Access Revenues × Retention Ratio + Non-DSL TIC Shift

Rate Adjusted Special Access Revenues = Non-DSL Revenues × Non-DSL TRI

Retention Ratio, using Rate Adjusted Non-DSL Revenues per Exchange (Adjusted RPE)

For study areas with DSL in NECA's Tariff or without any DSL
If Adjusted Revenues per Exchange less than 500:
    6.56 – 0.006557 × Adjusted Revenues per Exchange
If Adjusted Revenues per Exchange between 500 and 1,000:
    4.37 – 0.002186 × Adjusted Revenues per Exchange
If Adjusted Revenues per Exchange greater than 1,000:
    0.4532 + 1732.36 / Adjusted Revenues per Exchange

For study areas offering DSL outside of NECA's Tariff
If Adjusted Revenues per Exchange less than 500:
    6.56 – 0.006557 × Adjusted Revenues per Exchange
If Adjusted Revenues per Exchange between 500 and 1,000:
    4.92 – 0.003282 × Adjusted Revenues per Exchange
If Adjusted Revenues per Exchange greater than 1,000:
    0.4532 + 1184.29 / Adjusted Revenues per Exchange

Non-DSL TRI = 1 / [(Non-DSL 2012 Uniform Rate relative to December 2011 Uniform Rate)
× (2012 Band Rate relative to Uniform Rate)]

Proposed Special Access DSL Formula:

Settlement = (DSL Lines × Settlement per DSL Line + $835.81) + DSL TIC Shift

Settlement per DSL Line, using Percent DSL = (DSL Lines / Access Lines) × 100

For study areas offering DSL in NECA Tariff
If Percent DSL less than 30%:
    $34.42 – 0.573617 × Percent DSL
If Percent DSL between 30% and 45%:
    $25.81 – 0.286809 × Percent DSL
If Percent DSL greater than 45%:
    $12.9064

Proposed Special Access TIC Shifts:

TS TIC Revenues = Minimum (TIC Revenues, Transport Formulas) – CL TIC Shift

If Study Area Provides DSL outside NECA's Tariff then
Special Access Non-DSL TIC Shift
= 0.6979 × TS TIC Revenues × SA Non DSL Formula / (TS Formula Settlements – LSS)
Special Access DSL TIC Shift (not settled from NECA pool)
= 0.3021 × TS TIC Revenues
Else
Special Access Non-DSL TIC Shift
= TS TIC Revenues × SA Non DSL Formula / (TS Formula Settlements – LSS)
Special Access DSL TIC Shift
= TS TIC Revenues × SA DSL Formula / (TS Formula Settlements – LSS)

Special Access TIC Shift
= Special Access Non-DSL TIC Shift + Special Access DSL TIC Shift

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**:** 0.802618 + (1.754507 × ROR)
Proposed**:** 0.813677 + (1.656204 × 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 FORMULAS

Settlement for each end office with SP or SSP equipment in service with full connectivity to the nationwide signaling network:

Current**:** Settlement = $1,536
Proposed**:** Settlement = $1,445

2012 Modification of Average Schedules
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 and c 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 2011 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.

2012 Modification of Average Schedules
Glossary

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.a.
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.

2012 Modification of Average Schedules
Glossary

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

2012 Modification of Average Schedules
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.
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.
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.

2012 Modification of Average Schedules
Glossary

Term	Definition
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. Also, an interactive worksheet prepared by NECA that assists a company in assessing formula changes based on changing 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.
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 2012 Modification of Average Schedules is July 1, 2012 through June 30, 2013.

2012 Modification of Average Schedules
Glossary

Term	Definition
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 FUSC Revenues earned by the company, which are designed to equal 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

2012 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	40,488,329	6,363.04	0	1.00	1.00	2	2
AVG SCH 1	2	17,668,282	4,203.37	0	2.00	2.00	1	2
AVG SCH 1	3	10,717,130	3,273.70	0	3.00	3.00	2	2
AVG SCH 1	4	8,153,009	2,855.35	0	4.00	4.00	1	2
AVG SCH 1	5	4,047,626	2,011.87	0	5.00	5.00	2	2
AVG SCH 1	6	3,354,976	1,831.66	0	6.00	6.00	1	2
AVG SCH 1	7	3,326,836	1,823.96	0	7.00	7.00	2	2
AVG SCH 1	8	1,975,071	1,405.37	0	8.00	8.00	1	2
AVG SCH 1	9	1,068,876	1,033.86	0	9.00	9.00	2	2
AVG SCH 1	10	585,423	765.13	0	10.00	10.00	1	2
AVG SCH 1	11	523,075	723.24	0	11.00	11.00	2	2
AVG SCH 1	12	443,416	665.89	0	12.00	12.00	1	2
AVG SCH 1	13	421,291	649.07	0	13.00	13.00	2	2
AVG SCH 2	1	73,315,455	8,562.44	0	1.00	1.00	2	2
AVG SCH 2	2	14,794,358	3,846.34	0	2.00	2.00	1	2
AVG SCH 2	3	9,959,088	3,155.80	0	3.00	3.00	2	2
AVG SCH 2	4	8,338,201	2,887.59	0	4.00	4.00	1	2
AVG SCH 2	5	6,993,312	2,644.49	0	5.00	5.00	2	2
AVG SCH 2	6	6,471,009	2,543.82	0	6.00	6.00	1	2
AVG SCH 2	7	6,380,631	2,525.99	0	7.00	7.00	2	2
AVG SCH 2	8	5,951,255	2,439.52	0	8.00	8.00	1	2
AVG SCH 2	9	5,632,497	2,373.29	0	9.00	9.00	2	2
AVG SCH 2	10	4,581,651	2,140.48	0	10.00	10.00	1	2
AVG SCH 2	11	3,411,546	1,847.04	0	11.00	11.00	2	2
AVG SCH 2	12	3,224,034	1,795.56	0	12.00	12.00	1	2
AVG SCH 2	13	3,220,235	1,794.50	0	13.00	13.00	2	2
AVG SCH 2	14	2,556,007	1,598.75	0	14.00	14.00	1	2
AVG SCH 2	15	2,453,431	1,566.34	0	15.00	15.00	2	2
AVG SCH 2	16	2,313,293	1,520.95	0	16.00	16.00	1	2
AVG SCH 2	17	2,082,079	1,442.94	0	17.00	17.00	2	2
AVG SCH 2	18	1,929,215	1,388.96	0	18.00	18.00	1	2
AVG SCH 2	19	1,810,164	1,345.42	0	19.00	19.00	2	2
AVG SCH 2	20	1,736,542	1,317.78	0	20.00	20.00	1	2
AVG SCH 2	21	1,706,251	1,306.24	0	21.00	21.00	2	2
AVG SCH 2	22	1,643,129	1,281.85	0	22.00	22.00	1	2
AVG SCH 2	23	980,288	990.09	0	23.00	23.00	2	2
AVG SCH 2	24	652,014	807.47	0	24.00	24.00	1	2
AVG SCH 2	25	606,582	778.83	0	25.00	25.00	2	2
AVG SCH 2	26	328,146	572.84	0	26.00	26.00	1	2

Appendix A1

2012 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 3	1	11,773,679	3,431.28	0	1.00	1.00	1	2
AVG SCH 3	2	4,438,565	2,106.79	0	2.00	2.00	2	2
AVG SCH 3	3	3,385,017	1,839.84	0	3.00	3.00	1	2
AVG SCH 3	4	3,120,063	1,766.37	0	4.00	4.00	2	2
AVG SCH 3	5	3,045,941	1,745.26	0	5.00	5.00	1	2
AVG SCH 3	6	2,940,213	1,714.70	0	6.00	6.00	2	2
AVG SCH 3	7	2,542,438	1,594.50	0	7.00	7.00	1	2
AVG SCH 3	8	2,490,525	1,578.14	0	8.00	8.00	2	2
AVG SCH 3	9	2,326,413	1,525.26	0	9.00	9.00	1	2
AVG SCH 3	10	2,279,060	1,509.66	0	10.00	10.00	2	2
AVG SCH 3	11	2,127,769	1,458.69	0	11.00	11.00	1	2
AVG SCH 3	12	2,091,202	1,446.10	0	12.00	12.00	2	2
AVG SCH 3	13	1,868,034	1,366.76	0	13.00	13.00	1	2
AVG SCH 3	14	1,581,671	1,257.64	0	14.00	14.00	2	2
AVG SCH 3	15	1,256,172	1,120.79	0	15.00	15.00	1	2
AVG SCH 3	16	952,567	976.00	0	16.00	16.00	2	2
AVG SCH 3	17	891,459	944.17	0	17.00	17.00	1	2
AVG SCH 3	18	805,719	897.62	0	18.00	18.00	2	2
AVG SCH 3	19	642,383	801.49	0	19.00	19.00	1	2
AVG SCH 4	1	4,583,719	2,140.96	1	0.00	0.00	3	3
AVG SCH 4	2	3,462,477	1,860.77	1	0.00	0.00	1	3
AVG SCH 4	3	2,678,766	1,636.69	1	0.00	0.00	2	3
AVG SCH 4	4	1,835,400	1,354.77	1	0.00	0.00	3	3
AVG SCH 4	5	725,049	851.50	1	0.00	0.00	1	3
AVG SCH 4	6	651,515	807.17	1	0.00	0.00	2	3
AVG SCH 4	7	636,440	797.77	1	0.00	0.00	3	3
AVG SCH 4	8	477,791	691.22	1	0.00	0.00	1	3
AVG SCH 4	9	452,295	672.53	1	0.00	0.00	2	3
AVG SCH 4	10	333,631	577.61	0	577.61	293.95	3	3
AVG SCH 5	1	5,070,564	2,251.79	1	0.00	0.00	2	5
AVG SCH 5	2	1,967,618	1,402.72	1	0.00	0.00	4	5
AVG SCH 5	3	1,424,109	1,193.36	0	1193.36	316.94	3	5
AVG SCH 5	4	1,080,105	1,039.28	0	2232.64	1673.64	1	5
AVG SCH 5	5	1,009,975	1,004.97	0	3237.62	3030.33	5	5
AVG SCH 5	6	982,267	991.09	0	4228.71	4387.02	0	5
AVG SCH 5	7	939,221	969.13	0	5197.84	4387.02	2	5
AVG SCH 5	8	906,765	952.24	0	6150.09	5743.71	4	5
AVG SCH 5	9	906,092	951.89	0	7101.97	7100.40	3	5
AVG SCH 5	10	880,391	938.29	0	8040.27	8457.09	0	5

Appendix A1

2012 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 5	11	790,157	888.91	0	8929.17	8457.09	1	5
AVG SCH 5	12	735,390	857.55	0	9786.72	9813.79	0	5
AVG SCH 5	13	674,956	821.56	0	10608.28	9813.79	5	5
AVG SCH 5	14	661,470	813.31	0	11421.59	11170.48	2	5
AVG SCH 5	15	646,715	804.19	0	12225.77	12527.17	0	5
AVG SCH 5	16	631,625	794.75	0	13020.52	12527.17	4	5
AVG SCH 5	17	628,695	792.90	0	13813.43	13883.86	0	5
AVG SCH 5	18	619,266	786.93	0	14600.36	13883.86	3	5
AVG SCH 5	19	595,475	771.67	0	15372.03	15240.55	1	5
AVG SCH 5	20	593,945	770.68	0	16142.71	16597.25	0	5
AVG SCH 5	21	542,880	736.80	0	16879.51	16597.25	5	5
AVG SCH 5	22	533,344	730.30	0	17609.82	17953.94	0	5
AVG SCH 5	23	532,770	729.91	0	18339.73	17953.94	2	5
AVG SCH 5	24	515,623	718.07	0	19057.80	19310.63	0	5
AVG SCH 5	25	513,286	716.44	0	19774.24	19310.63	4	5
AVG SCH 5	26	501,910	708.46	0	20482.69	20667.32	0	5
AVG SCH 5	27	492,893	702.06	0	21184.75	20667.32	3	5
AVG SCH 5	28	466,514	683.02	0	21867.77	22024.01	0	5
AVG SCH 5	29	460,646	678.71	0	22546.48	22024.01	1	5
AVG SCH 5	30	458,815	677.36	0	23223.84	23380.70	0	5
AVG SCH 5	31	452,904	672.98	0	23896.82	23380.70	5	5
AVG SCH 5	32	415,442	644.55	0	24541.37	24737.40	0	5
AVG SCH 5	33	401,922	633.97	0	25175.34	24737.40	2	5
AVG SCH 5	34	401,398	633.56	0	25808.90	26094.09	0	5
AVG SCH 5	35	356,552	597.12	0	26406.02	26094.09	4	5
AVG SCH 5	36	352,002	593.30	0	26999.32	27450.78	0	5
AVG SCH 5	37	351,671	593.02	0	27592.34	27450.78	3	5
AVG SCH 5	38	338,957	582.20	0	28174.54	28807.47	0	5
AVG SCH 5	39	338,287	581.62	0	28756.16	28807.47	0	5
AVG SCH 5	40	291,324	539.74	0	29295.91	28807.47	1	5
AVG SCH 5	41	236,714	486.53	0	29782.44	30164.16	0	5
AVG SCH 5	42	235,871	485.67	0	30268.11	30164.16	5	5
AVG SCH 5	43	228,913	478.45	0	30746.56	31520.85	0	5
AVG SCH 5	44	209,174	457.35	0	31203.91	31520.85	0	5
AVG SCH 6	1	4,267,613	2,065.82	1	0.00	0.00	3	5
AVG SCH 6	2	4,089,570	2,022.27	1	0.00	0.00	1	5
AVG SCH 6	3	3,786,072	1,945.78	1	0.00	0.00	2	5
AVG SCH 6	4	3,698,035	1,923.03	1	0.00	0.00	5	5
AVG SCH 6	5	3,170,719	1,780.65	1	0.00	0.00	4	5

Appendix A1

2012 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 6	6	3,085,234	1,756.48	1	0.00	0.00	3	5
AVG SCH 6	7	2,856,306	1,690.06	1	0.00	0.00	1	5
AVG SCH 6	8	2,808,228	1,675.78	1	0.00	0.00	2	5
AVG SCH 6	9	2,588,419	1,608.86	1	0.00	0.00	5	5
AVG SCH 6	10	2,482,411	1,575.57	1	0.00	0.00	4	5
AVG SCH 6	11	2,333,113	1,527.45	1	0.00	0.00	3	5
AVG SCH 6	12	2,254,730	1,501.58	1	0.00	0.00	1	5
AVG SCH 6	13	1,956,923	1,398.90	1	0.00	0.00	2	5
AVG SCH 6	14	1,850,749	1,360.42	1	0.00	0.00	5	5
AVG SCH 6	15	1,746,886	1,321.70	1	0.00	0.00	4	5
AVG SCH 6	16	1,649,742	1,284.42	1	0.00	0.00	3	5
AVG SCH 6	17	1,558,428	1,248.37	1	0.00	0.00	1	5
AVG SCH 6	18	1,247,716	1,117.01	1	0.00	0.00	2	5
AVG SCH 6	19	1,162,461	1,078.17	1	0.00	0.00	5	5
AVG SCH 6	20	1,134,898	1,065.32	1	0.00	0.00	4	5
AVG SCH 6	21	963,400	981.53	0	981.53	516.81	3	5
AVG SCH 6	22	911,123	954.53	0	1936.06	1578.35	1	5
AVG SCH 6	23	777,623	881.83	0	2817.89	2639.88	2	5
AVG SCH 6	24	761,042	872.38	0	3690.26	3701.42	0	5
AVG SCH 6	25	728,910	853.76	0	4544.03	3701.42	5	5
AVG SCH 6	26	690,736	831.11	0	5375.13	4762.95	4	5
AVG SCH 6	27	648,931	805.56	0	6180.69	5824.49	3	5
AVG SCH 6	28	486,929	697.80	0	6878.50	6886.02	0	5
AVG SCH 6	29	438,665	662.32	0	7540.81	6886.02	1	5
AVG SCH 6	30	432,491	657.64	0	8198.46	7947.56	2	5
AVG SCH 6	31	391,689	625.85	0	8824.31	9009.09	0	5
AVG SCH 6	32	376,926	613.94	0	9438.25	9009.09	5	5
AVG SCH 6	33	354,591	595.48	0	10033.72	10070.63	0	5
AVG SCH 6	34	338,287	581.62	0	10615.35	10070.63	4	5
AVG SCH 7	1	2,323,896	1,524.43	1	0.00	0.00	1	5
AVG SCH 7	2	779,276	882.77	0	882.77	981.74	0	5
AVG SCH 7	3	698,184	835.57	0	1718.34	981.74	4	5
AVG SCH 7	4	688,661	829.86	0	2548.20	2139.00	3	5
AVG SCH 7	5	634,576	796.60	0	3344.80	3296.26	2	5
AVG SCH 7	6	629,806	793.60	0	4138.40	4453.52	0	5
AVG SCH 7	7	601,579	775.62	0	4914.02	4453.52	5	5
AVG SCH 7	8	583,470	763.85	0	5677.87	5610.78	1	5
AVG SCH 7	9	567,405	753.26	0	6431.13	6768.04	0	5
AVG SCH 7	10	556,108	745.73	0	7176.86	6768.04	4	5

Appendix A1

2012 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	11	544,853	738.14	0	7915.00	7925.30	0	5
AVG SCH 7	12	526,931	725.90	0	8640.90	7925.30	3	5
AVG SCH 7	13	520,540	721.48	0	9362.39	9082.56	2	5
AVG SCH 7	14	506,649	711.79	0	10074.18	10239.82	0	5
AVG SCH 7	15	500,620	707.55	0	10781.72	10239.82	5	5
AVG SCH 7	16	498,120	705.78	0	11487.50	11397.08	1	5
AVG SCH 7	17	484,471	696.04	0	12183.54	12554.34	0	5
AVG SCH 7	18	480,155	692.93	0	12876.47	12554.34	4	5
AVG SCH 7	19	459,405	677.79	0	13554.27	13711.60	0	5
AVG SCH 7	20	450,097	670.89	0	14225.16	13711.60	3	5
AVG SCH 7	21	446,776	668.41	0	14893.57	14868.86	2	5
AVG SCH 7	22	429,027	655.00	0	15548.57	16026.12	0	5
AVG SCH 7	23	415,463	644.56	0	16193.14	16026.12	5	5
AVG SCH 7	24	408,842	639.41	0	16832.54	17183.38	0	5
AVG SCH 7	25	387,554	622.54	0	17455.08	17183.38	1	5
AVG SCH 7	26	381,964	618.03	0	18073.12	18340.65	0	5
AVG SCH 7	27	362,035	601.69	0	18674.81	18340.65	4	5
AVG SCH 7	28	358,778	598.98	0	19273.79	19497.91	0	5
AVG SCH 7	29	348,545	590.38	0	19864.17	19497.91	3	5
AVG SCH 7	30	305,527	552.74	0	20416.91	20655.17	0	5
AVG SCH 7	31	296,330	544.36	0	20961.27	20655.17	2	5
AVG SCH 7	32	287,013	535.74	0	21497.01	21812.43	0	5
AVG SCH 7	33	241,020	490.94	0	21987.95	21812.43	5	5
AVG SCH 8A	1	3,519,345	1,875.99	1	0.00	0.00	2	5
AVG SCH 8A	2	2,866,555	1,693.09	1	0.00	0.00	3	5
AVG SCH 8A	3	2,374,572	1,540.96	1	0.00	0.00	4	5
AVG SCH 8A	4	1,909,800	1,381.96	1	0.00	0.00	5	5
AVG SCH 8A	5	1,879,301	1,370.88	1	0.00	0.00	1	5
AVG SCH 8A	6	1,655,733	1,286.75	1	0.00	0.00	2	5
AVG SCH 8A	7	1,628,314	1,276.05	1	0.00	0.00	3	5
AVG SCH 8A	8	1,621,435	1,273.36	1	0.00	0.00	4	5
AVG SCH 8A	9	1,594,621	1,262.78	1	0.00	0.00	5	5
AVG SCH 8A	10	1,578,738	1,256.48	1	0.00	0.00	1	5
AVG SCH 8A	11	1,453,116	1,205.45	1	0.00	0.00	2	5
AVG SCH 8A	12	1,421,644	1,192.33	1	0.00	0.00	3	5
AVG SCH 8A	13	1,344,546	1,159.55	1	0.00	0.00	4	5
AVG SCH 8A	14	1,267,846	1,125.99	1	0.00	0.00	5	5
AVG SCH 8A	15	1,227,240	1,107.81	1	0.00	0.00	1	5
AVG SCH 8A	16	1,174,122	1,083.57	1	0.00	0.00	2	5

Appendix A1

2012 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 8A	17	1,078,115	1,038.32	1	0.00	0.00	3	5
AVG SCH 8A	18	1,004,504	1,002.25	1	0.00	0.00	4	5
AVG SCH 8A	19	995,710	997.85	1	0.00	0.00	5	5
AVG SCH 8A	20	989,296	994.63	1	0.00	0.00	1	5
AVG SCH 8A	21	958,797	979.18	1	0.00	0.00	2	5
AVG SCH 8A	22	897,884	947.57	1	0.00	0.00	3	5
AVG SCH 8A	23	860,551	927.66	1	0.00	0.00	4	5
AVG SCH 8A	24	859,317	926.99	1	0.00	0.00	5	5
AVG SCH 8A	25	830,293	911.20	1	0.00	0.00	1	5
AVG SCH 8A	26	816,836	903.79	1	0.00	0.00	2	5
AVG SCH 8A	27	782,353	884.51	1	0.00	0.00	3	5
AVG SCH 8A	28	777,301	881.65	1	0.00	0.00	4	5
AVG SCH 8A	29	730,237	854.54	0	854.54	593.49	5	5
AVG SCH 8A	30	729,151	853.90	0	1708.44	1462.35	1	5
AVG SCH 8A	31	718,809	847.83	0	2556.27	2331.22	2	5
AVG SCH 8A	32	703,910	838.99	0	3395.26	3200.08	3	5
AVG SCH 8A	33	692,670	832.27	0	4227.53	4068.94	4	5
AVG SCH 8A	34	671,936	819.72	0	5047.25	4937.80	5	5
AVG SCH 8A	35	652,630	807.86	0	5855.10	5806.66	1	5
AVG SCH 8A	36	644,717	802.94	0	6658.04	6675.52	0	5
AVG SCH 8A	37	616,779	785.35	0	7443.40	6675.52	2	5
AVG SCH 8A	38	608,609	780.13	0	8223.53	7544.39	3	5
AVG SCH 8A	39	581,630	762.65	0	8986.18	8413.25	4	5
AVG SCH 8A	40	555,307	745.19	0	9731.37	9282.11	5	5
AVG SCH 8A	41	482,989	694.97	0	10426.34	10150.97	1	5
AVG SCH 8B	1	15,456,106	3,931.43	0	1.00	1.00	1	2
AVG SCH 8B	2	14,215,448	3,770.34	0	2.00	2.00	2	2
AVG SCH 8B	3	14,002,766	3,742.03	0	3.00	3.00	1	2
AVG SCH 8B	4	12,701,903	3,563.97	0	4.00	4.00	2	2
AVG SCH 8B	5	11,290,899	3,360.19	0	5.00	5.00	1	2
AVG SCH 8B	6	7,989,859	2,826.63	0	6.00	6.00	2	2
AVG SCH 8B	7	6,104,748	2,470.78	0	7.00	7.00	1	2
AVG SCH 8B	8	5,890,144	2,426.96	0	8.00	8.00	2	2
AVG SCH 8B	9	4,904,507	2,214.61	0	9.00	9.00	1	2
AVG SCH 8B	10	4,285,345	2,070.11	0	10.00	10.00	2	2
AVG SCH 8B	11	3,893,332	1,973.15	0	11.00	11.00	1	2
AVG SCH 8B	12	3,876,140	1,968.79	0	12.00	12.00	2	2
AVG SCH 8B	13	3,296,084	1,815.51	0	13.00	13.00	1	2
AVG SCH 8B	14	2,590,717	1,609.57	0	14.00	14.00	2	2

Appendix A1

2012 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 8B	15	2,561,774	1,600.55	0	15.00	15.00	1	2
AVG SCH 8B	16	2,391,060	1,546.31	0	16.00	16.00	2	2
AVG SCH 8B	17	2,116,330	1,454.76	0	17.00	17.00	1	2
AVG SCH 8B	18	1,650,508	1,284.72	0	18.00	18.00	2	2
AVG SCH 9	1	419,879	647.98	0	1.00	1.00	2	2
AVG SCH 9	2	233,299	483.01	0	2.00	2.00	1	2
AVG SCH 9	3	226,583	476.01	0	3.00	3.00	2	2
AVG SCH 9	4	204,533	452.25	0	4.00	4.00	1	2
AVG SCH 9	5	193,709	440.12	0	5.00	5.00	2	2
AVG SCH 9	6	169,858	412.14	0	6.00	6.00	1	2
AVG SCH 9	7	164,660	405.78	0	7.00	7.00	2	2
AVG SCH 9	8	161,192	401.49	0	8.00	8.00	1	2
AVG SCH 9	9	159,293	399.11	0	9.00	9.00	2	2
AVG SCH 9	10	125,287	353.96	0	10.00	10.00	1	2
AVG SCH 9	11	124,917	353.44	0	11.00	11.00	2	2
AVG SCH 9	12	111,462	333.86	0	12.00	12.00	1	2
AVG SCH 9	13	98,742	314.23	0	13.00	13.00	2	2
AVG SCH 9	14	93,572	305.90	0	14.00	14.00	1	2
AVG SCH 9	15	82,533	287.29	0	15.00	15.00	2	2
AVG SCH 9	16	75,600	274.95	0	16.00	16.00	1	2
AVG SCH 9	17	73,667	271.42	0	17.00	17.00	2	2
AVG SCH 9	18	72,219	268.74	0	18.00	18.00	1	2
AVG SCH 9	19	72,003	268.33	0	19.00	19.00	2	2
AVG SCH 9	20	71,779	267.92	0	20.00	20.00	1	2
AVG SCH 9	21	70,282	265.11	0	21.00	21.00	2	2
AVG SCH 9	22	65,244	255.43	0	22.00	22.00	1	2
AVG SCH 9	23	63,332	251.66	0	23.00	23.00	2	2
AVG SCH 9	24	61,759	248.51	0	24.00	24.00	1	2
AVG SCH 9	25	59,239	243.39	0	25.00	25.00	2	2
AVG SCH 9	26	56,303	237.28	0	26.00	26.00	1	2
AVG SCH 9	27	55,035	234.60	0	27.00	27.00	2	2
AVG SCH 9	28	51,356	226.62	0	28.00	28.00	1	2
AVG SCH 9	29	47,565	218.09	0	29.00	29.00	2	2
AVG SCH 9	30	45,455	213.20	0	30.00	30.00	1	2
AVG SCH 9	31	44,920	211.94	0	31.00	31.00	2	2
AVG SCH 9	32	42,315	205.71	0	32.00	32.00	1	2
AVG SCH 9	33	39,468	198.66	0	33.00	33.00	2	2
AVG SCH 9	34	37,117	192.66	0	34.00	34.00	1	2
AVG SCH 9	35	34,560	185.90	0	35.00	35.00	2	2

Appendix A1

2012 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 9	36	32,052	179.03	0	36.00	36.00	1	2
AVG SCH 9	37	31,528	177.56	0	37.00	37.00	2	2
AVG SCH 9	38	29,403	171.47	0	38.00	38.00	1	2
AVG SCH 9	39	26,980	164.26	0	39.00	39.00	2	2
AVG SCH 10A	1	30,127	173.57	1	0.00	0.00	1	4
AVG SCH 10A	2	24,277	155.81	1	0.00	0.00	2	4
AVG SCH 10A	3	23,024	151.74	1	0.00	0.00	4	4
AVG SCH 10A	4	22,388	149.63	1	0.00	0.00	3	4
AVG SCH 10A	5	21,054	145.10	1	0.00	0.00	1	4
AVG SCH 10A	6	20,326	142.57	1	0.00	0.00	2	4
AVG SCH 10A	7	19,130	138.31	1	0.00	0.00	4	4
AVG SCH 10A	8	18,570	136.27	1	0.00	0.00	3	4
AVG SCH 10A	9	16,510	128.49	1	0.00	0.00	1	4
AVG SCH 10A	10	15,025	122.58	1	0.00	0.00	2	4
AVG SCH 10A	11	14,683	121.17	1	0.00	0.00	4	4
AVG SCH 10A	12	13,160	114.72	1	0.00	0.00	3	4
AVG SCH 10A	13	12,894	113.55	1	0.00	0.00	1	4
AVG SCH 10A	14	12,552	112.03	1	0.00	0.00	2	4
AVG SCH 10A	15	10,510	102.52	1	0.00	0.00	4	4
AVG SCH 10A	16	8,977	94.75	1	0.00	0.00	3	4
AVG SCH 10A	17	7,981	89.34	1	0.00	0.00	1	4
AVG SCH 10A	18	7,397	86.00	1	0.00	0.00	2	4
AVG SCH 10A	19	7,015	83.76	1	0.00	0.00	4	4
AVG SCH 10A	20	6,584	81.14	1	0.00	0.00	3	4
AVG SCH 10A	21	6,359	79.74	1	0.00	0.00	1	4
AVG SCH 10B	1	239,600	489.49	1	0.00	0.00	1	2
AVG SCH 10B	2	96,037	309.90	1	0.00	0.00	2	2
AVG SCH 10B	3	65,969	256.84	1	0.00	0.00	1	2
AVG SCH 10B	4	56,448	237.59	1	0.00	0.00	2	2
AVG SCH 10B	5	49,078	221.53	1	0.00	0.00	1	2
AVG SCH 10B	6	47,613	218.20	1	0.00	0.00	2	2
AVG SCH 10B	7	43,131	207.68	1	0.00	0.00	1	2
AVG SCH 10B	8	39,722	199.30	1	0.00	0.00	2	2
AVG SCH 10B	9	35,414	188.19	1	0.00	0.00	1	2
AVG SCH 10B	10	34,033	184.48	1	0.00	0.00	2	2
AVG SCH 10B	11	33,484	182.99	1	0.00	0.00	1	2
AVG SCH 10B	12	32,824	181.18	1	0.00	0.00	2	2
AVG SCH 10B	13	27,577	166.06	1	0.00	0.00	1	2
AVG SCH 10B	14	27,365	165.42	1	0.00	0.00	2	2

Appendix A1

2012 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 10B	15	25,713	160.35	1	0.00	0.00	1	2
AVG SCH 10B	16	22,725	150.75	1	0.00	0.00	2	2
AVG SCH 11A	1	49,172	221.75	1	0.00	0.00	4	5
AVG SCH 11A	2	45,584	213.50	1	0.00	0.00	5	5
AVG SCH 11A	3	43,953	209.65	1	0.00	0.00	3	5
AVG SCH 11A	4	43,383	208.29	1	0.00	0.00	2	5
AVG SCH 11A	5	39,022	197.54	1	0.00	0.00	1	5
AVG SCH 11A	6	37,545	193.76	1	0.00	0.00	4	5
AVG SCH 11A	7	37,280	193.08	1	0.00	0.00	5	5
AVG SCH 11A	8	37,102	192.62	1	0.00	0.00	3	5
AVG SCH 11A	9	35,417	188.19	1	0.00	0.00	2	5
AVG SCH 11A	10	32,160	179.33	1	0.00	0.00	1	5
AVG SCH 11A	11	30,826	175.57	1	0.00	0.00	4	5
AVG SCH 11A	12	30,369	174.27	1	0.00	0.00	5	5
AVG SCH 11A	13	29,125	170.66	1	0.00	0.00	3	5
AVG SCH 11A	14	28,364	168.42	1	0.00	0.00	2	5
AVG SCH 11A	15	26,753	163.56	1	0.00	0.00	1	5
AVG SCH 11A	16	26,350	162.33	1	0.00	0.00	4	5
AVG SCH 11A	17	25,177	158.67	1	0.00	0.00	5	5
AVG SCH 11A	18	24,376	156.13	1	0.00	0.00	3	5
AVG SCH 11A	19	24,059	155.11	1	0.00	0.00	2	5
AVG SCH 11A	20	23,601	153.62	1	0.00	0.00	1	5
AVG SCH 11A	21	22,991	151.63	1	0.00	0.00	4	5
AVG SCH 11A	22	22,894	151.31	1	0.00	0.00	5	5
AVG SCH 11A	23	22,541	150.14	1	0.00	0.00	3	5
AVG SCH 11A	24	22,215	149.05	1	0.00	0.00	2	5
AVG SCH 11A	25	21,580	146.90	0	146.90	100.06	1	5
AVG SCH 11A	26	21,390	146.25	0	293.15	246.98	4	5
AVG SCH 11A	27	20,804	144.24	0	437.39	393.89	5	5
AVG SCH 11A	28	20,701	143.88	0	581.27	540.81	3	5
AVG SCH 11A	29	20,597	143.51	0	724.78	687.73	2	5
AVG SCH 11A	30	20,159	141.98	0	866.77	834.64	1	5
AVG SCH 11A	31	18,901	137.48	0	1004.25	981.56	4	5
AVG SCH 11A	32	18,802	137.12	0	1141.37	1128.47	5	5
AVG SCH 11A	33	18,181	134.84	0	1276.20	1275.39	3	5
AVG SCH 11A	34	17,125	130.86	0	1407.06	1422.31	0	5
AVG SCH 11A	35	16,847	129.79	0	1536.86	1422.31	2	5
AVG SCH 11A	36	15,791	125.66	0	1662.52	1569.22	1	5
AVG SCH 11A	37	15,333	123.83	0	1786.35	1716.14	4	5

Appendix A1

2012 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 11A	38	15,247	123.48	0	1909.83	1863.05	5	5
AVG SCH 11A	39	14,374	119.89	0	2029.72	2009.97	3	5
AVG SCH 11A	40	14,216	119.23	0	2148.95	2156.88	0	5
AVG SCH 11A	41	13,774	117.36	0	2266.31	2156.88	2	5
AVG SCH 11A	42	13,382	115.68	0	2381.99	2303.80	1	5
AVG SCH 11A	43	12,604	112.27	0	2494.26	2450.72	4	5
AVG SCH 11A	44	12,187	110.39	0	2604.65	2597.63	5	5
AVG SCH 11A	45	12,116	110.07	0	2714.72	2744.55	0	5
AVG SCH 11A	46	9,574	97.85	0	2812.57	2744.55	3	5
AVG SCH 11A	47	8,508	92.24	0	2904.81	2891.46	2	5
AVG SCH 11A	48	8,385	91.57	0	2996.38	3038.38	0	5
AVG SCH 11A	49	7,895	88.85	0	3085.23	3038.38	1	5
AVG SCH 11B	1	245,932	495.92	0	1.00	1.00	1	2
AVG SCH 11B	2	143,382	378.66	0	2.00	2.00	2	2
AVG SCH 11B	3	123,553	351.50	0	3.00	3.00	1	2
AVG SCH 11B	4	97,489	312.23	0	4.00	4.00	2	2
AVG SCH 11B	5	94,909	308.07	0	5.00	5.00	1	2
AVG SCH 11B	6	77,578	278.53	0	6.00	6.00	2	2
AVG SCH 11B	7	75,269	274.35	0	7.00	7.00	1	2
AVG SCH 11B	8	74,059	272.14	0	8.00	8.00	2	2
AVG SCH 11B	9	68,362	261.46	0	9.00	9.00	1	2
AVG SCH 11B	10	67,564	259.93	0	10.00	10.00	2	2
AVG SCH 11B	11	64,711	254.38	0	11.00	11.00	1	2
AVG SCH 11B	12	64,238	253.45	0	12.00	12.00	2	2
AVG SCH 11B	13	62,397	249.79	0	13.00	13.00	1	2
AVG SCH 11B	14	60,358	245.68	0	14.00	14.00	2	2
AVG SCH 11B	15	56,492	237.68	0	15.00	15.00	1	2
AVG SCH 11B	16	56,455	237.60	0	16.00	16.00	2	2
AVG SCH 11B	17	50,405	224.51	0	17.00	17.00	1	2
AVG SCH 11B	18	47,205	217.27	0	18.00	18.00	2	2
AVG SCH 11B	19	45,460	213.21	0	19.00	19.00	1	2
AVG SCH 11B	20	43,264	208.00	0	20.00	20.00	2	2
AVG SCH 11B	21	43,234	207.93	0	21.00	21.00	1	2
AVG SCH 11B	22	37,053	192.49	0	22.00	22.00	2	2
AVG SCH 11B	23	34,338	185.30	0	23.00	23.00	1	2
AVG SCH 12A	1	64,253	253.48	1	0.00	0.00	3	3
AVG SCH 12A	2	53,889	232.14	1	0.00	0.00	2	3
AVG SCH 12A	3	52,633	229.42	1	0.00	0.00	1	3
AVG SCH 12A	4	48,745	220.78	1	0.00	0.00	3	3

Appendix A1

2012 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 12A	5	48,023	219.14	1	0.00	0.00	2	3
AVG SCH 12A	6	47,684	218.37	1	0.00	0.00	1	3
AVG SCH 12A	7	44,258	210.37	1	0.00	0.00	3	3
AVG SCH 12A	8	40,381	200.95	1	0.00	0.00	2	3
AVG SCH 12A	9	37,216	192.91	1	0.00	0.00	1	3
AVG SCH 12A	10	25,869	160.84	1	0.00	0.00	3	3
AVG SCH 12A	11	21,115	145.31	1	0.00	0.00	2	3
AVG SCH 12A	12	21,010	144.95	1	0.00	0.00	1	3
AVG SCH 12A	13	19,036	137.97	1	0.00	0.00	3	3
AVG SCH 12A	14	17,562	132.52	1	0.00	0.00	2	3
AVG SCH 12A	15	17,122	130.85	1	0.00	0.00	1	3
AVG SCH 12A	16	16,933	130.13	1	0.00	0.00	3	3
AVG SCH 12A	17	16,704	129.24	1	0.00	0.00	2	3
AVG SCH 12A	18	16,273	127.57	1	0.00	0.00	1	3
AVG SCH 12A	19	16,120	126.96	1	0.00	0.00	3	3
AVG SCH 12A	20	15,965	126.35	1	0.00	0.00	2	3
AVG SCH 12A	21	15,747	125.49	1	0.00	0.00	1	3
AVG SCH 12A	22	15,422	124.19	1	0.00	0.00	3	3
AVG SCH 12A	23	15,003	122.49	1	0.00	0.00	2	3
AVG SCH 12A	24	12,430	111.49	1	0.00	0.00	1	3
AVG SCH 12A	25	11,204	105.85	1	0.00	0.00	3	3
AVG SCH 12A	26	11,151	105.60	1	0.00	0.00	2	3
AVG SCH 12A	27	8,922	94.45	1	0.00	0.00	1	3
AVG SCH 12A	28	7,799	88.31	1	0.00	0.00	3	3
AVG SCH 12B	1	224,374	473.68	0	1.00	1.00	2	2
AVG SCH 12B	2	137,768	371.17	0	2.00	2.00	1	2
AVG SCH 12B	3	133,460	365.32	0	3.00	3.00	2	2
AVG SCH 12B	4	129,038	359.22	0	4.00	4.00	1	2
AVG SCH 12B	5	95,598	309.19	0	5.00	5.00	2	2
AVG SCH 12B	6	83,028	288.15	0	6.00	6.00	1	2
AVG SCH 12B	7	73,384	270.90	0	7.00	7.00	2	2
AVG SCH 12B	8	71,037	266.53	0	8.00	8.00	1	2
AVG SCH 12B	9	61,789	248.57	0	9.00	9.00	2	2
AVG SCH 12B	10	61,705	248.41	0	10.00	10.00	1	2
AVG SCH 12B	11	59,799	244.54	0	11.00	11.00	2	2
COST 1	1	824,906	908.24	1	0.00	0.00	1	2
COST 1	2	772,535	878.94	1	0.00	0.00	2	2
COST 1	3	744,183	862.66	1	0.00	0.00	1	2
COST 1	4	469,742	685.38	1	0.00	0.00	2	2

Appendix A1

2012 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 1	5	448,993	670.07	1	0.00	0.00	1	2
COST 1	6	351,825	593.15	1	0.00	0.00	2	2
COST 1	7	334,391	578.27	1	0.00	0.00	1	2
COST 1	8	325,678	570.68	1	0.00	0.00	2	2
COST 1	9	296,995	544.97	1	0.00	0.00	1	2
COST 1	10	288,947	537.54	1	0.00	0.00	2	2
COST 1	11	229,323	478.88	1	0.00	0.00	1	2
COST 1	12	227,497	476.97	1	0.00	0.00	2	2
COST 1	13	90,873	301.45	1	0.00	0.00	1	2
COST 1	14	85,187	291.87	1	0.00	0.00	2	2
COST 2A	1	1,332,964	1,154.54	1	0.00	0.00	3	3
COST 2A	2	1,103,186	1,050.33	1	0.00	0.00	2	3
COST 2A	3	550,041	741.65	1	0.00	0.00	1	3
COST 2A	4	368,476	607.02	1	0.00	0.00	3	3
COST 2A	5	351,661	593.01	1	0.00	0.00	2	3
COST 2A	6	335,108	578.89	1	0.00	0.00	1	3
COST 2A	7	316,014	562.15	1	0.00	0.00	3	3
COST 2A	8	308,724	555.63	1	0.00	0.00	2	3
COST 2A	9	304,466	551.78	1	0.00	0.00	1	3
COST 2A	10	298,881	546.70	1	0.00	0.00	3	3
COST 2A	11	291,340	539.76	1	0.00	0.00	2	3
COST 2A	12	285,620	534.43	1	0.00	0.00	1	3
COST 2A	13	276,888	526.20	1	0.00	0.00	3	3
COST 2A	14	261,280	511.16	1	0.00	0.00	2	3
COST 2A	15	254,613	504.59	1	0.00	0.00	1	3
COST 2A	16	244,951	494.93	1	0.00	0.00	3	3
COST 2A	17	227,970	477.46	1	0.00	0.00	2	3
COST 2A	18	219,691	468.71	1	0.00	0.00	1	3
COST 2A	19	215,754	464.49	1	0.00	0.00	3	3
COST 2A	20	212,959	461.48	1	0.00	0.00	2	3
COST 2A	21	199,866	447.06	1	0.00	0.00	1	3
COST 2A	22	196,569	443.36	1	0.00	0.00	3	3
COST 2A	23	186,232	431.55	1	0.00	0.00	2	3
COST 2A	24	177,043	420.77	1	0.00	0.00	1	3
COST 2A	25	173,056	416.00	1	0.00	0.00	3	3
COST 2A	26	160,143	400.18	1	0.00	0.00	2	3
COST 2A	27	157,893	397.36	1	0.00	0.00	1	3
COST 2A	28	155,498	394.33	1	0.00	0.00	3	3
COST 2A	29	154,187	392.67	1	0.00	0.00	2	3

Appendix A1

2012 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 2A	30	145,132	380.96	1	0.00	0.00	1	3
COST 2A	31	119,130	345.15	1	0.00	0.00	3	3
COST 2A	32	115,572	339.96	1	0.00	0.00	2	3
COST 2A	33	96,497	310.64	1	0.00	0.00	1	3
COST 2A	34	89,747	299.58	1	0.00	0.00	3	3
COST 2A	35	75,027	273.91	1	0.00	0.00	2	3
COST 2A	36	74,238	272.47	1	0.00	0.00	1	3
COST 2A	37	50,918	225.65	0	225.65	151.34	3	3
COST 2B	1	1,989,251	1,410.41	1	0.00	0.00	1	2
COST 2B	2	848,697	921.25	1	0.00	0.00	2	2
COST 2B	3	621,526	788.37	1	0.00	0.00	1	2
COST 2B	4	610,763	781.51	1	0.00	0.00	2	2
COST 2B	5	537,379	733.06	1	0.00	0.00	1	2
COST 2B	6	448,026	669.35	1	0.00	0.00	2	2
COST 2B	7	428,798	654.83	1	0.00	0.00	1	2
COST 2B	8	393,185	627.04	1	0.00	0.00	2	2
COST 2B	9	359,917	599.93	1	0.00	0.00	1	2
COST 2B	10	343,844	586.38	1	0.00	0.00	2	2
COST 2B	11	338,554	581.85	1	0.00	0.00	1	2
COST 2B	12	266,882	516.61	1	0.00	0.00	2	2
COST 2B	13	196,276	443.03	1	0.00	0.00	1	2
COST 3A	1	3,197,748	1,788.22	1	0.00	0.00	4	5
COST 3A	2	2,363,394	1,537.33	1	0.00	0.00	5	5
COST 3A	3	878,028	937.03	1	0.00	0.00	2	5
COST 3A	4	577,464	759.91	1	0.00	0.00	1	5
COST 3A	5	515,331	717.87	1	0.00	0.00	3	5
COST 3A	6	496,776	704.82	1	0.00	0.00	4	5
COST 3A	7	474,869	689.11	1	0.00	0.00	5	5
COST 3A	8	451,942	672.27	1	0.00	0.00	2	5
COST 3A	9	422,114	649.70	1	0.00	0.00	1	5
COST 3A	10	382,430	618.41	1	0.00	0.00	3	5
COST 3A	11	380,630	616.95	1	0.00	0.00	4	5
COST 3A	12	363,039	602.53	1	0.00	0.00	5	5
COST 3A	13	329,292	573.84	1	0.00	0.00	2	5
COST 3A	14	321,627	567.12	1	0.00	0.00	1	5
COST 3A	15	292,343	540.69	1	0.00	0.00	3	5
COST 3A	16	277,370	526.66	1	0.00	0.00	4	5
COST 3A	17	274,299	523.74	1	0.00	0.00	5	5
COST 3A	18	266,877	516.60	1	0.00	0.00	2	5

Appendix A1

2012 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 3A	19	256,768	506.72	1	0.00	0.00	1	5
COST 3A	20	242,006	491.94	1	0.00	0.00	3	5
COST 3A	21	240,286	490.19	1	0.00	0.00	4	5
COST 3A	22	221,375	470.51	1	0.00	0.00	5	5
COST 3A	23	220,522	469.60	1	0.00	0.00	2	5
COST 3A	24	218,963	467.94	1	0.00	0.00	1	5
COST 3A	25	210,278	458.56	1	0.00	0.00	3	5
COST 3A	26	201,099	448.44	1	0.00	0.00	4	5
COST 3A	27	199,086	446.19	1	0.00	0.00	5	5
COST 3A	28	194,233	440.72	1	0.00	0.00	2	5
COST 3A	29	192,670	438.94	1	0.00	0.00	1	5
COST 3A	30	189,534	435.36	1	0.00	0.00	3	5
COST 3A	31	187,634	433.17	1	0.00	0.00	4	5
COST 3A	32	181,233	425.71	1	0.00	0.00	5	5
COST 3A	33	178,477	422.47	1	0.00	0.00	2	5
COST 3A	34	176,978	420.69	1	0.00	0.00	1	5
COST 3A	35	175,353	418.75	1	0.00	0.00	3	5
COST 3A	36	172,818	415.71	1	0.00	0.00	4	5
COST 3A	37	172,383	415.19	1	0.00	0.00	5	5
COST 3A	38	166,549	408.10	1	0.00	0.00	2	5
COST 3A	39	158,703	398.37	0	398.37	291.04	1	5
COST 3A	40	158,250	397.81	0	796.18	695.37	3	5
COST 3A	41	157,890	397.35	0	1193.53	1099.69	4	5
COST 3A	42	149,892	387.16	0	1580.69	1504.01	5	5
COST 3A	43	143,046	378.21	0	1958.91	1908.34	2	5
COST 3A	44	132,114	363.48	0	2322.38	2312.66	1	5
COST 3A	45	131,181	362.19	0	2684.57	2716.98	0	5
COST 3A	46	123,435	351.33	0	3035.90	2716.98	3	5
COST 3A	47	112,535	335.46	0	3371.37	3121.31	4	5
COST 3A	48	111,333	333.67	0	3705.03	3525.63	5	5
COST 3A	49	95,746	309.43	0	4014.46	3929.95	2	5
COST 3A	50	94,587	307.55	0	4322.01	4334.28	0	5
COST 3A	51	89,092	298.48	0	4620.50	4334.28	1	5
COST 3A	52	53,538	231.38	0	4851.88	4738.60	3	5
COST 3B	1	1,677,857	1,295.32	0	1.00	1.00	2	2
COST 3B	2	1,557,378	1,247.95	0	2.00	2.00	1	2
COST 3B	3	1,347,462	1,160.80	0	3.00	3.00	2	2
COST 3B	4	1,147,658	1,071.29	0	4.00	4.00	1	2
COST 3B	5	1,035,106	1,017.40	0	5.00	5.00	2	2

Appendix A1

2012 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 3B	6	894,851	945.97	0	6.00	6.00	1	2
COST 3B	7	819,553	905.29	0	7.00	7.00	2	2
COST 3B	8	812,004	901.11	0	8.00	8.00	1	2
COST 3B	9	745,387	863.36	0	9.00	9.00	2	2
COST 3B	10	623,196	789.43	0	10.00	10.00	1	2
COST 3B	11	601,316	775.45	0	11.00	11.00	2	2
COST 3B	12	572,804	756.84	0	12.00	12.00	1	2
COST 3B	13	529,723	727.82	0	13.00	13.00	2	2
COST 3B	14	523,220	723.34	0	14.00	14.00	1	2
COST 3B	15	517,623	719.46	0	15.00	15.00	2	2
COST 3B	16	480,305	693.04	0	16.00	16.00	1	2
COST 3B	17	478,562	691.78	0	17.00	17.00	2	2
COST 3B	18	462,057	679.75	0	18.00	18.00	1	2
COST 3B	19	421,378	649.14	0	19.00	19.00	2	2
COST 3B	20	408,595	639.21	0	20.00	20.00	1	2
COST 4A	1	69,070	262.81	0	559.45	472.85	3	5
COST 4A	2	332,103	576.28	0	1105.11	1265.49	0	5
COST 4A	3	155,335	394.13	0	1604.60	1265.49	5	5
COST 4A	4	147,073	383.50	0	2101.14	2058.14	2	5
COST 4A	5	174,590	417.84	0	2592.36	2850.78	0	5
COST 4A	6	24,023	155.00	0	3033.29	2850.78	4	5
COST 4A	7	42,055	205.07	0	3438.34	3643.43	0	5
COST 4A	8	12,924	113.69	0	3833.48	3643.43	1	5
COST 4A	9	141,355	375.97	0	4223.07	4436.07	0	5
COST 4A	10	43,637	208.89	0	4609.73	4436.07	3	5
COST 4A	11	43,028	207.43	0	4991.29	5228.72	0	5
COST 4A	12	143,790	379.20	0	5369.35	5228.72	5	5
COST 4A	13	112,037	334.72	0	5744.18	6021.37	0	5
COST 4A	14	136,517	369.48	0	6116.94	6021.37	2	5
COST 4A	15	86,771	294.57	0	6482.66	6814.01	0	5
COST 4A	16	168,448	410.42	0	6845.65	6814.01	4	5
COST 4A	17	81,552	285.57	0	7205.63	7606.66	0	5
COST 4A	18	451,569	671.99	0	7562.70	7606.66	0	5
COST 4A	19	143,560	378.89	0	7919.10	7606.66	1	5
COST 4A	20	79,689	282.29	0	8273.39	8399.30	0	5
COST 4A	21	164,884	406.06	0	8627.47	8399.30	3	5
COST 4A	22	16,788	129.57	0	8980.92	9191.95	0	5
COST 4A	23	109,908	331.52	0	9334.31	9191.95	5	5
COST 4A	24	133,401	365.24	0	9687.35	9984.59	0	5

Appendix A1

2012 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 4A	25	131,183	362.19	0	10038.52	9984.59	2	5
COST 4A	26	83,356	288.71	0	10376.34	10777.24	0	5
COST 4A	27	57,073	238.90	0	10705.72	10777.24	0	5
COST 4A	28	93,753	306.19	0	11033.53	10777.24	4	5
COST 4A	29	56,666	238.05	0	11359.34	11569.88	0	5
COST 4A	30	120,969	347.81	0	11679.56	11569.88	1	5
COST 4A	31	46,618	215.91	0	11998.99	12362.53	0	5
COST 4A	32	66,357	257.60	0	12318.38	12362.53	0	5
COST 4A	33	78,019	279.32	0	12637.64	12362.53	3	5
COST 4A	34	71,513	267.42	0	12956.30	13155.17	0	5
COST 4A	35	52,336	228.77	0	13274.71	13155.17	5	5
COST 4A	36	104,792	323.72	0	13592.57	13947.82	0	5
COST 4A	37	21,352	146.12	0	13910.06	13947.82	0	5
COST 4A	38	17,246	131.32	0	14226.85	13947.82	2	5
COST 4A	39	547,449	739.90	0	14542.26	14740.46	0	5
COST 4A	40	107,677	328.14	0	14853.18	14740.46	4	5
COST 4A	41	120,110	346.57	0	15157.26	15533.11	0	5
COST 4A	42	75,626	275.00	0	15459.77	15533.11	0	5
COST 4A	43	91,833	303.04	0	15761.52	15533.11	1	5
COST 4A	44	163,133	403.90	0	16058.50	16325.75	0	5
COST 4A	45	179,021	423.11	0	16353.78	16325.75	3	5
COST 4A	46	51,263	226.41	0	16649.05	17118.40	0	5
COST 4A	47	106,895	326.95	0	16942.60	17118.40	0	5
COST 4A	48	33,887	184.09	0	17235.09	17118.40	5	5
COST 4A	49	131,932	363.22	0	17524.43	17911.04	0	5
COST 4A	50	42,473	206.09	0	17813.11	17911.04	0	5
COST 4A	51	270,689	520.28	0	18101.57	17911.04	2	5
COST 4A	52	70,942	266.35	0	18389.92	18703.69	0	5
COST 4A	53	72,072	268.46	0	18676.73	18703.69	0	5
COST 4A	54	89,598	299.33	0	18963.46	18703.69	4	5
COST 4A	55	31,787	178.29	0	19249.05	19496.34	0	5
COST 4A	56	28,307	168.25	0	19532.80	19496.34	1	5
COST 4A	57	150,822	388.36	0	19816.13	20288.98	0	5
COST 4B	1	609,816	780.91	1	0.00	0.00	2	4
COST 4B	2	241,628	491.56	1	0.00	0.00	3	4
COST 4B	3	308,416	555.35	1	0.00	0.00	4	4
COST 4B	4	208,440	456.55	1	0.00	0.00	1	4
COST 4B	5	225,941	475.33	1	0.00	0.00	2	4
COST 4B	6	299,172	546.97	1	0.00	0.00	3	4

Appendix A1

2012 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 4B	7	656,458	810.22	1	0.00	0.00	4	4
COST 4B	8	432,248	657.46	1	0.00	0.00	1	4
COST 4B	9	226,014	475.41	1	0.00	0.00	2	4
COST 4B	10	620,216	787.54	1	0.00	0.00	3	4
COST 4B	11	449,380	670.36	1	0.00	0.00	4	4
COST 4B	12	408,208	638.91	1	0.00	0.00	1	4
COST 4B	13	449,006	670.08	1	0.00	0.00	2	4
COST 4B	14	334,849	578.66	1	0.00	0.00	3	4
COST 4B	15	239,905	489.80	1	0.00	0.00	4	4
COST 4B	16	255,038	505.01	1	0.00	0.00	1	4
COST 4B	17	167,941	409.81	1	0.00	0.00	2	4
COST 4B	18	203,035	450.59	1	0.00	0.00	3	4
COST 4B	19	790,119	888.89	1	0.00	0.00	4	4
COST 4B	20	840,776	916.94	1	0.00	0.00	1	4
COST 4B	21	296,092	544.14	1	0.00	0.00	2	4
COST 4B	22	255,596	505.57	1	0.00	0.00	3	4
COST 4B	23	232,798	482.49	1	0.00	0.00	4	4
COST 4B	24	131,877	363.15	1	0.00	0.00	1	4
COST 4B	25	322,676	568.05	1	0.00	0.00	2	4
COST 4B	26	454,751	674.35	1	0.00	0.00	3	4
COST 4B	27	128,215	358.07	1	0.00	0.00	4	4
COST 5	1	195,037	441.63	1	0.00	0.00	3	5
COST 5	2	171,232	413.80	1	0.00	0.00	1	5
COST 5	3	171,210	413.77	1	0.00	0.00	4	5
COST 5	4	144,608	380.27	1	0.00	0.00	5	5
COST 5	5	133,917	365.95	1	0.00	0.00	2	5
COST 5	6	118,544	344.30	1	0.00	0.00	3	5
COST 5	7	101,839	319.12	1	0.00	0.00	1	5
COST 5	8	65,223	255.39	1	0.00	0.00	4	5
COST 5	9	58,082	241.00	1	0.00	0.00	5	5
COST 5	10	41,887	204.66	1	0.00	0.00	2	5
COST 5	11	35,397	188.14	1	0.00	0.00	3	5
COST 5	12	26,558	162.97	1	0.00	0.00	1	5
COST 5	13	26,372	162.39	1	0.00	0.00	4	5
COST 5	14	10,446	102.21	1	0.00	0.00	5	5
COST 5	15	8,336	91.30	1	0.00	0.00	2	5
COST 5	16	7,408	86.07	0	86.07	41.82	3	5
COST 6	1	1,087,841	1,043.00	1	0.00	0.00	1	4
COST 6	2	1,012,428	1,006.19	1	0.00	0.00	2	4

Appendix A1

2012 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 6	3	784,085	885.49	1	0.00	0.00	3	4
COST 6	4	770,906	878.01	1	0.00	0.00	4	4
COST 6	5	643,317	802.07	1	0.00	0.00	1	4
COST 6	6	574,879	758.21	1	0.00	0.00	2	4
COST 6	7	535,035	731.46	1	0.00	0.00	3	4
COST 6	8	504,376	710.19	1	0.00	0.00	4	4
COST 6	9	447,088	668.65	1	0.00	0.00	1	4
COST 6	10	436,295	660.53	1	0.00	0.00	2	4
COST 6	11	361,793	601.49	1	0.00	0.00	3	4
COST 6	12	360,124	600.10	1	0.00	0.00	4	4
COST 6	13	340,966	583.92	1	0.00	0.00	1	4
COST 6	14	264,895	514.68	1	0.00	0.00	2	4
COST 6	15	255,460	505.43	1	0.00	0.00	3	4
COST 6	16	227,206	476.66	1	0.00	0.00	4	4
COST 6	17	211,517	459.91	1	0.00	0.00	1	4
COST 6	18	173,256	416.24	1	0.00	0.00	2	4
COST 6	19	162,646	403.29	1	0.00	0.00	3	4
COST 6	20	154,976	393.67	1	0.00	0.00	4	4
COST 6	21	152,472	390.48	1	0.00	0.00	1	4
COST 6	22	152,286	390.24	1	0.00	0.00	2	4
COST 6	23	148,810	385.76	1	0.00	0.00	3	4
COST 6	24	115,147	339.33	1	0.00	0.00	4	4
COST 6	25	107,023	327.14	1	0.00	0.00	1	4
COST 6	26	82,672	287.53	1	0.00	0.00	2	4
COST 6	27	80,091	283.00	1	0.00	0.00	3	4
COST 6	28	71,188	266.81	1	0.00	0.00	4	4
COST 6	29	68,090	260.94	1	0.00	0.00	1	4
COST 6	30	53,907	232.18	1	0.00	0.00	2	4
COST 6	31	52,121	228.30	1	0.00	0.00	3	4
COST 6	32	48,456	220.13	1	0.00	0.00	4	4
COST 7A	1	1,917,539	1,384.75	1	0.00	0.00	5	5
COST 7A	2	1,562,905	1,250.16	1	0.00	0.00	1	5
COST 7A	3	952,866	976.15	1	0.00	0.00	2	5
COST 7A	4	390,247	624.70	0	624.70	587.87	3	5
COST 7A	5	361,694	601.41	0	1226.11	1349.86	0	5
COST 7A	6	354,579	595.47	0	1821.57	1349.86	4	5
COST 7A	7	214,913	463.59	0	2285.16	2111.86	5	5
COST 7A	8	207,858	455.92	0	2741.07	2873.86	0	5
COST 7A	9	207,302	455.30	0	3196.38	2873.86	1	5

Appendix A1

2012 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 7A	10	206,753	454.70	0	3651.08	3635.86	2	5
COST 7A	11	205,846	453.70	0	4104.78	4397.86	0	5
COST 7A	12	195,583	442.25	0	4547.03	4397.86	3	5
COST 7A	13	192,590	438.85	0	4985.88	5159.86	0	5
COST 7A	14	187,331	432.82	0	5418.70	5159.86	4	5
COST 7A	15	181,422	425.94	0	5844.63	5921.86	0	5
COST 7A	16	179,497	423.67	0	6268.30	5921.86	5	5
COST 7A	17	178,923	422.99	0	6691.30	6683.86	1	5
COST 7A	18	177,871	421.75	0	7113.05	7445.85	0	5
COST 7A	19	171,992	414.72	0	7527.76	7445.85	2	5
COST 7A	20	165,306	406.58	0	7934.34	8207.85	0	5
COST 7A	21	165,087	406.31	0	8340.65	8207.85	3	5
COST 7A	22	164,521	405.61	0	8746.26	8969.85	0	5
COST 7A	23	158,515	398.14	0	9144.40	8969.85	4	5
COST 7A	24	155,843	394.77	0	9539.17	9731.85	0	5
COST 7A	25	152,518	390.54	0	9929.71	9731.85	5	5
COST 7A	26	151,117	388.74	0	10318.44	10493.85	0	5
COST 7A	27	148,165	384.92	0	10703.37	10493.85	1	5
COST 7A	28	145,094	380.91	0	11084.28	11255.85	0	5
COST 7A	29	144,295	379.86	0	11464.14	11255.85	2	5
COST 7A	30	143,049	378.22	0	11842.36	12017.85	0	5
COST 7A	31	141,757	376.51	0	12218.86	12017.85	3	5
COST 7A	32	138,113	371.64	0	12590.50	12779.84	0	5
COST 7A	33	133,005	364.70	0	12955.20	12779.84	4	5
COST 7A	34	130,399	361.11	0	13316.31	13541.84	0	5
COST 7A	35	130,371	361.07	0	13677.38	13541.84	5	5
COST 7A	36	128,238	358.10	0	14035.48	14303.84	0	5
COST 7A	37	123,852	351.93	0	14387.41	14303.84	1	5
COST 7A	38	119,437	345.60	0	14733.00	15065.84	0	5
COST 7A	39	118,391	344.08	0	15077.08	15065.84	2	5
COST 7A	40	117,595	342.92	0	15420.00	15827.84	0	5
COST 7A	41	116,571	341.42	0	15761.43	15827.84	0	5
COST 7A	42	115,296	339.55	0	16100.98	15827.84	3	5
COST 7A	43	114,608	338.54	0	16439.52	16589.84	0	5
COST 7A	44	113,495	336.89	0	16776.41	16589.84	4	5
COST 7A	45	112,809	335.87	0	17112.28	17351.84	0	5
COST 7A	46	112,152	334.89	0	17447.17	17351.84	5	5
COST 7A	47	109,697	331.20	0	17778.38	18113.83	0	5
COST 7A	48	108,566	329.49	0	18107.87	18113.83	0	5

Appendix A1

2012 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 7A	49	107,614	328.05	0	18435.91	18113.83	1	5
COST 7A	50	105,931	325.47	0	18761.38	18875.83	0	5
COST 7A	51	100,719	317.36	0	19078.75	18875.83	2	5
COST 7A	52	98,523	313.88	0	19392.63	19637.83	0	5
COST 7A	53	97,804	312.74	0	19705.37	19637.83	3	5
COST 7A	54	94,512	307.43	0	20012.79	20399.83	0	5
COST 7A	55	94,382	307.22	0	20320.01	20399.83	0	5
COST 7A	56	91,448	302.40	0	20622.41	20399.83	4	5
COST 7A	57	89,481	299.13	0	20921.55	21161.83	0	5
COST 7A	58	86,863	294.73	0	21216.27	21161.83	5	5
COST 7A	59	84,658	290.96	0	21507.23	21923.83	0	5
COST 7A	60	84,384	290.49	0	21797.72	21923.83	0	5
COST 7A	61	79,586	282.11	0	22079.83	21923.83	1	5
COST 7A	62	78,063	279.40	0	22359.23	22685.83	0	5
COST 7A	63	77,205	277.86	0	22637.09	22685.83	0	5
COST 7A	64	76,892	277.29	0	22914.38	22685.83	2	5
COST 7A	65	76,199	276.04	0	23190.43	23447.83	0	5
COST 7A	66	72,951	270.09	0	23460.52	23447.83	3	5
COST 7A	67	72,437	269.14	0	23729.66	24209.82	0	5
COST 7A	68	71,442	267.29	0	23996.95	24209.82	0	5
COST 7A	69	70,140	264.84	0	24261.79	24209.82	4	5
COST 7A	70	66,219	257.33	0	24519.12	24971.82	0	5
COST 7A	71	64,612	254.19	0	24773.31	24971.82	0	5
COST 7A	72	64,534	254.04	0	25027.34	24971.82	5	5
COST 7A	73	62,846	250.69	0	25278.03	25733.82	0	5
COST 7A	74	61,747	248.49	0	25526.52	25733.82	0	5
COST 7A	75	60,085	245.12	0	25771.65	25733.82	1	5
COST 7A	76	57,499	239.79	0	26011.44	26495.82	0	5
COST 7A	77	54,326	233.08	0	26244.52	26495.82	0	5
COST 7A	78	49,603	222.72	0	26467.23	26495.82	0	5
COST 7A	79	48,504	220.24	0	26687.47	26495.82	2	5
COST 7A	80	44,093	209.98	0	26897.45	27257.82	0	5
COST 7A	81	43,880	209.48	0	27106.93	27257.82	0	5
COST 7A	82	38,604	196.48	0	27303.40	27257.82	3	5
COST 7A	83	35,957	189.62	0	27493.03	28019.82	0	5
COST 7A	84	35,818	189.26	0	27682.28	28019.82	0	5
COST 7A	85	33,627	183.38	0	27865.66	28019.82	0	5
COST 7A	86	28,918	170.05	0	28035.72	28019.82	4	5
COST 7A	87	25,038	158.23	0	28193.95	28781.82	0	5

Appendix A1

2012 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 7B	1	720,434	848.78	1	0.00	0.00	4	4
COST 7B	2	674,367	821.20	1	0.00	0.00	2	4
COST 7B	3	581,252	762.40	1	0.00	0.00	3	4
COST 7B	4	557,389	746.59	1	0.00	0.00	1	4
COST 7B	5	534,754	731.27	1	0.00	0.00	4	4
COST 7B	6	533,342	730.30	1	0.00	0.00	2	4
COST 7B	7	521,128	721.89	1	0.00	0.00	3	4
COST 7B	8	518,248	719.89	1	0.00	0.00	1	4
COST 7B	9	497,209	705.13	1	0.00	0.00	4	4
COST 7B	10	460,307	678.46	1	0.00	0.00	2	4
COST 7B	11	434,117	658.88	1	0.00	0.00	3	4
COST 7B	12	414,393	643.73	1	0.00	0.00	1	4
COST 7B	13	391,897	626.02	1	0.00	0.00	4	4
COST 7B	14	350,232	591.80	1	0.00	0.00	2	4
COST 7B	15	335,994	579.65	1	0.00	0.00	3	4
COST 7B	16	317,136	563.15	1	0.00	0.00	1	4
COST 7B	17	314,992	561.24	1	0.00	0.00	4	4
COST 7B	18	314,647	560.93	1	0.00	0.00	2	4
COST 7B	19	311,231	557.88	1	0.00	0.00	3	4
COST 7B	20	310,633	557.34	1	0.00	0.00	1	4
COST 7B	21	306,175	553.33	1	0.00	0.00	4	4
COST 7B	22	301,365	548.97	1	0.00	0.00	2	4
COST 7B	23	290,200	538.70	1	0.00	0.00	3	4
COST 7B	24	262,359	512.21	1	0.00	0.00	1	4
COST 7B	25	260,315	510.21	1	0.00	0.00	4	4
COST 7B	26	242,626	492.57	1	0.00	0.00	2	4
COST 7B	27	235,952	485.75	1	0.00	0.00	3	4
COST 7B	28	229,468	479.03	1	0.00	0.00	1	4
COST 7B	29	217,747	466.63	1	0.00	0.00	4	4
COST 7B	30	206,144	454.03	1	0.00	0.00	2	4
COST 7B	31	190,009	435.90	1	0.00	0.00	3	4
COST 7B	32	185,058	430.18	1	0.00	0.00	1	4
COST 7B	33	159,374	399.22	0	399.22	145.38	4	4
COST 8A	1	185,303	430.47	0	430.47	824.95	0	5
COST 8A	2	172,039	414.78	0	845.24	824.95	1	5
COST 8A	3	164,378	405.44	0	1250.68	2011.99	0	5
COST 8A	4	147,842	384.50	0	1635.18	2011.99	0	5
COST 8A	5	139,005	372.83	0	2008.02	2011.99	0	5
COST 8A	6	130,774	361.63	0	2369.64	2011.99	4	5

Appendix A1

2012 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 8A	7	119,851	346.20	0	2715.84	3199.02	0	5
COST 8A	8	108,743	329.76	0	3045.60	3199.02	0	5
COST 8A	9	108,593	329.53	0	3375.14	3199.02	2	5
COST 8A	10	92,468	304.08	0	3679.22	4386.06	0	5
COST 8A	11	92,407	303.98	0	3983.21	4386.06	0	5
COST 8A	12	91,969	303.26	0	4286.47	4386.06	0	5
COST 8A	13	88,379	297.29	0	4583.76	4386.06	5	5
COST 8A	14	88,211	297.00	0	4880.76	5573.09	0	5
COST 8A	15	88,009	296.66	0	5177.42	5573.09	0	5
COST 8A	16	87,071	295.08	0	5472.50	5573.09	0	5
COST 8A	17	86,673	294.40	0	5766.90	5573.09	3	5
COST 8A	18	86,016	293.29	0	6060.19	6760.13	0	5
COST 8A	19	83,796	289.47	0	6349.66	6760.13	0	5
COST 8A	20	81,843	286.08	0	6635.74	6760.13	0	5
COST 8A	21	81,317	285.16	0	6920.90	6760.13	1	5
COST 8A	22	80,987	284.58	0	7205.49	7947.16	0	5
COST 8A	23	79,872	282.62	0	7488.10	7947.16	0	5
COST 8A	24	78,153	279.56	0	7767.66	7947.16	0	5
COST 8A	25	77,218	277.88	0	8045.54	7947.16	4	5
COST 8A	26	74,565	273.07	0	8318.61	9134.20	0	5
COST 8A	27	71,618	267.62	0	8586.22	9134.20	0	5
COST 8A	28	69,516	263.66	0	8849.88	9134.20	0	5
COST 8A	29	67,594	259.99	0	9109.87	9134.20	0	5
COST 8A	30	67,196	259.22	0	9369.09	9134.20	2	5
COST 8A	31	66,460	257.80	0	9626.89	10321.23	0	5
COST 8A	32	65,558	256.04	0	9882.94	10321.23	0	5
COST 8A	33	64,101	253.18	0	10136.12	10321.23	0	5
COST 8A	34	63,498	251.99	0	10388.11	10321.23	5	5
COST 8A	35	62,036	249.07	0	10637.18	11508.27	0	5
COST 8A	36	60,973	246.93	0	10884.10	11508.27	0	5
COST 8A	37	60,913	246.81	0	11130.91	11508.27	0	5
COST 8A	38	60,718	246.41	0	11377.32	11508.27	0	5
COST 8A	39	59,770	244.48	0	11621.80	11508.27	3	5
COST 8A	40	59,309	243.54	0	11865.34	12695.30	0	5
COST 8A	41	59,045	242.99	0	12108.33	12695.30	0	5
COST 8A	42	59,028	242.96	0	12351.28	12695.30	0	5
COST 8A	43	58,308	241.47	0	12592.75	12695.30	0	5
COST 8A	44	57,711	240.23	0	12832.99	12695.30	1	5
COST 8A	45	55,524	235.63	0	13068.62	13882.34	0	5

Appendix A1

2012 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 8A	46	54,922	234.35	0	13302.98	13882.34	0	5
COST 8A	47	54,560	233.58	0	13536.56	13882.34	0	5
COST 8A	48	53,185	230.62	0	13767.17	13882.34	0	5
COST 8A	49	53,027	230.28	0	13997.45	13882.34	4	5
COST 8A	50	52,643	229.44	0	14226.89	15069.37	0	5
COST 8A	51	52,480	229.08	0	14455.98	15069.37	0	5
COST 8A	52	52,310	228.71	0	14684.69	15069.37	0	5
COST 8A	53	52,097	228.25	0	14912.94	15069.37	0	5
COST 8A	54	51,927	227.88	0	15140.81	15069.37	2	5
COST 8A	55	51,456	226.84	0	15367.65	16256.41	0	5
COST 8A	56	51,382	226.68	0	15594.33	16256.41	0	5
COST 8A	57	50,652	225.06	0	15819.39	16256.41	0	5
COST 8A	58	48,655	220.58	0	16039.97	16256.41	0	5
COST 8A	59	48,267	219.70	0	16259.66	16256.41	5	5
COST 8A	60	48,254	219.67	0	16479.33	17443.44	0	5
COST 8A	61	48,104	219.33	0	16698.66	17443.44	0	5
COST 8A	62	45,209	212.62	0	16911.29	17443.44	0	5
COST 8A	63	43,364	208.24	0	17119.53	17443.44	0	5
COST 8A	64	43,133	207.68	0	17327.21	17443.44	0	5
COST 8A	65	42,246	205.54	0	17532.75	17443.44	3	5
COST 8A	66	42,062	205.09	0	17737.84	18630.48	0	5
COST 8A	67	41,799	204.45	0	17942.28	18630.48	0	5
COST 8A	68	41,638	204.05	0	18146.34	18630.48	0	5
COST 8A	69	40,545	201.36	0	18347.70	18630.48	0	5
COST 8A	70	39,029	197.56	0	18545.25	18630.48	0	5
COST 8A	71	37,890	194.65	0	18739.91	18630.48	1	5
COST 8A	72	37,865	194.59	0	18934.50	19817.51	0	5
COST 8A	73	37,490	193.62	0	19128.12	19817.51	0	5
COST 8A	74	35,307	187.90	0	19316.02	19817.51	0	5
COST 8A	75	34,838	186.65	0	19502.67	19817.51	0	5
COST 8A	76	34,649	186.14	0	19688.81	19817.51	0	5
COST 8A	77	34,636	186.11	0	19874.92	19817.51	4	5
COST 8A	78	34,475	185.67	0	20060.59	21004.55	0	5
COST 8A	79	34,038	184.49	0	20245.09	21004.55	0	5
COST 8A	80	32,123	179.23	0	20424.32	21004.55	0	5
COST 8A	81	31,898	178.60	0	20602.91	21004.55	0	5
COST 8A	82	31,143	176.47	0	20779.39	21004.55	0	5
COST 8A	83	30,526	174.72	0	20954.11	21004.55	0	5
COST 8A	84	29,851	172.77	0	21126.88	21004.55	2	5

Appendix A1

2012 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 8A	85	28,046	167.47	0	21294.35	22191.59	0	5
COST 8A	86	27,680	166.37	0	21460.72	22191.59	0	5
COST 8A	87	27,159	164.80	0	21625.52	22191.59	0	5
COST 8A	88	25,851	160.78	0	21786.30	22191.59	0	5
COST 8A	89	25,738	160.43	0	21946.73	22191.59	0	5
COST 8A	90	25,445	159.52	0	22106.25	22191.59	0	5
COST 8A	91	23,587	153.58	0	22259.83	22191.59	5	5
COST 8A	92	23,374	152.89	0	22412.71	23378.62	0	5
COST 8A	93	23,292	152.62	0	22565.33	23378.62	0	5
COST 8A	94	22,598	150.33	0	22715.65	23378.62	0	5
COST 8A	95	19,976	141.34	0	22856.99	23378.62	0	5
COST 8A	96	19,510	139.68	0	22996.67	23378.62	0	5
COST 8A	97	18,149	134.72	0	23131.39	23378.62	0	5
COST 8A	98	17,470	132.17	0	23263.56	23378.62	0	5
COST 8A	99	16,947	130.18	0	23393.74	23378.62	3	5
COST 8A	100	12,488	111.75	0	23505.49	24565.66	0	5
COST 8A	101	9,558	97.77	0	23603.26	24565.66	0	5
COST 8A	102	7,199	84.85	0	23688.11	24565.66	0	5
COST 8A	103	2,766	52.60	0	23740.70	24565.66	0	5
COST 8B	1	587,335	766.38	1	0.00	0.00	3	5
COST 8B	2	580,358	761.81	1	0.00	0.00	2	5
COST 8B	3	413,251	642.85	0	642.85	93.14	5	5
COST 8B	4	377,074	614.06	0	1256.91	783.30	1	5
COST 8B	5	358,350	598.62	0	1855.53	1473.45	4	5
COST 8B	6	317,829	563.76	0	2419.30	2163.61	3	5
COST 8B	7	257,939	507.88	0	2927.17	2853.77	2	5
COST 8B	8	254,801	504.78	0	3431.95	3543.92	0	5
COST 8B	9	247,042	497.03	0	3928.98	3543.92	5	5
COST 8B	10	243,500	493.46	0	4422.44	4234.08	1	5
COST 8B	11	229,814	479.39	0	4901.83	4924.23	0	5
COST 8B	12	227,172	476.63	0	5378.46	4924.23	4	5
COST 8B	13	224,733	474.06	0	5852.52	5614.39	3	5
COST 8B	14	224,144	473.44	0	6325.95	6304.54	2	5
COST 8B	15	201,875	449.30	0	6775.26	6994.70	0	5
COST 8B	16	192,974	439.29	0	7214.55	6994.70	5	5
COST 8B	17	190,731	436.73	0	7651.27	7684.86	0	5
COST 8B	18	186,215	431.53	0	8082.80	7684.86	1	5
COST 8B	19	183,466	428.33	0	8511.13	8375.01	4	5
COST 8B	20	175,872	419.37	0	8930.50	9065.17	0	5

Appendix A1

2012 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 8B	21	173,209	416.18	0	9346.69	9065.17	3	5
COST 8B	22	162,980	403.71	0	9750.39	9755.32	0	5
COST 8B	23	158,869	398.58	0	10148.98	9755.32	2	5
COST 8B	24	157,128	396.39	0	10545.37	10445.48	5	5
COST 8B	25	154,227	392.72	0	10938.09	11135.64	0	5
COST 8B	26	142,200	377.09	0	11315.18	11135.64	1	5
COST 8B	27	132,968	364.65	0	11679.83	11825.79	0	5
COST 8B	28	132,501	364.01	0	12043.84	11825.79	4	5
COST 8B	29	123,488	351.41	0	12395.24	12515.95	0	5
COST 8B	30	123,124	350.89	0	12746.13	12515.95	3	5
COST 8B	31	117,706	343.08	0	13089.22	13206.10	0	5
COST 8B	32	115,049	339.19	0	13428.41	13206.10	2	5
COST 8B	33	111,495	333.91	0	13762.31	13896.26	0	5
COST 8B	34	102,930	320.83	0	14083.14	13896.26	5	5
COST 8B	35	99,636	315.65	0	14398.79	14586.41	0	5
COST 8B	36	97,999	313.05	0	14711.84	14586.41	1	5
COST 8B	37	96,272	310.28	0	15022.12	15276.57	0	5
COST 8B	38	92,029	303.36	0	15325.48	15276.57	4	5
COST 8B	39	80,346	283.45	0	15608.93	15966.73	0	5
COST 8B	40	70,039	264.65	0	15873.58	15966.73	0	5
COST 9A	1	1,834,051	1,354.27	1	0.00	0.00	2	5
COST 9A	2	1,776,074	1,332.69	1	0.00	0.00	4	5
COST 9A	3	1,657,400	1,287.40	1	0.00	0.00	5	5
COST 9A	4	764,741	874.49	1	0.00	0.00	3	5
COST 9A	5	431,451	656.85	0	656.85	155.02	1	5
COST 9A	6	341,495	584.38	0	1241.23	896.29	2	5
COST 9A	7	334,734	578.56	0	1819.79	1637.55	4	5
COST 9A	8	329,670	574.17	0	2393.96	2378.82	5	5
COST 9A	9	310,678	557.39	0	2951.34	3120.08	0	5
COST 9A	10	294,097	542.31	0	3493.65	3120.08	3	5
COST 9A	11	276,249	525.59	0	4019.24	3861.35	1	5
COST 9A	12	266,192	515.94	0	4535.18	4602.62	0	5
COST 9A	13	261,699	511.57	0	5046.75	4602.62	2	5
COST 9A	14	240,745	490.66	0	5537.40	5343.88	4	5
COST 9A	15	239,921	489.82	0	6027.22	6085.15	0	5
COST 9A	16	233,965	483.70	0	6510.92	6085.15	5	5
COST 9A	17	227,898	477.39	0	6988.31	6826.41	3	5
COST 9A	18	221,392	470.52	0	7458.83	7567.68	0	5
COST 9A	19	209,766	458.00	0	7916.83	7567.68	1	5

Appendix A1

2012 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	20	194,783	441.34	0	8358.18	8308.94	2	5
COST 9A	21	192,303	438.52	0	8796.70	9050.21	0	5
COST 9A	22	190,219	436.14	0	9232.84	9050.21	4	5
COST 9A	23	187,638	433.17	0	9666.01	9791.48	0	5
COST 9A	24	184,456	429.48	0	10095.50	9791.48	5	5
COST 9A	25	173,331	416.33	0	10511.83	10532.74	0	5
COST 9A	26	172,045	414.78	0	10926.61	10532.74	3	5
COST 9A	27	169,169	411.30	0	11337.91	11274.01	1	5
COST 9A	28	167,067	408.74	0	11746.65	12015.27	0	5
COST 9A	29	164,183	405.19	0	12151.84	12015.27	2	5
COST 9A	30	162,496	403.11	0	12554.95	12756.54	0	5
COST 9A	31	157,432	396.78	0	12951.73	12756.54	4	5
COST 9A	32	157,214	396.50	0	13348.23	13497.81	0	5
COST 9A	33	150,036	387.35	0	13735.58	13497.81	5	5
COST 9A	34	149,237	386.31	0	14121.89	14239.07	0	5
COST 9A	35	147,697	384.31	0	14506.20	14239.07	3	5
COST 9A	36	144,190	379.72	0	14885.93	14980.34	0	5
COST 9A	37	140,039	374.22	0	15260.14	14980.34	1	5
COST 9A	38	139,211	373.11	0	15633.25	15721.60	0	5
COST 9A	39	132,006	363.33	0	15996.58	15721.60	2	5
COST 9A	40	130,696	361.52	0	16358.10	16462.87	0	5
COST 9A	41	128,439	358.38	0	16716.48	16462.87	4	5
COST 9A	42	116,039	340.64	0	17057.13	17204.14	0	5
COST 9A	43	112,554	335.49	0	17392.62	17204.14	5	5
COST 9A	44	110,475	332.38	0	17724.99	17945.40	0	5
COST 9A	45	106,552	326.42	0	18051.42	17945.40	3	5
COST 9A	46	105,642	325.03	0	18376.44	18686.67	0	5
COST 9A	47	104,446	323.18	0	18699.62	18686.67	1	5
COST 9A	48	99,423	315.31	0	19014.94	19427.93	0	5
COST 9A	49	97,820	312.76	0	19327.70	19427.93	0	5
COST 9A	50	96,573	310.76	0	19638.46	19427.93	2	5
COST 9A	51	91,172	301.95	0	19940.41	20169.20	0	5
COST 9A	52	88,191	296.97	0	20237.38	20169.20	4	5
COST 9A	53	87,902	296.48	0	20533.86	20910.46	0	5
COST 9A	54	84,538	290.75	0	20824.62	20910.46	0	5
COST 9A	55	82,841	287.82	0	21112.44	20910.46	5	5
COST 9A	56	75,747	275.22	0	21387.66	21651.73	0	5
COST 9A	57	75,459	274.70	0	21662.36	21651.73	3	5
COST 9A	58	74,339	272.65	0	21935.01	22393.00	0	5

Appendix A1

2012 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	59	62,138	249.28	0	22184.28	22393.00	0	5
COST 9A	60	50,138	223.92	0	22408.20	22393.00	1	5
COST 9A	61	41,609	203.98	0	22612.18	23134.26	0	5
COST 9A	62	37,597	193.90	0	22806.08	23134.26	0	5
COST 9A	63	29,985	173.16	0	22979.24	23134.26	0	5
COST 9B	1	684,508	827.35	1	0.00	0.00	2	4
COST 9B	2	488,213	698.72	1	0.00	0.00	1	4
COST 9B	3	468,237	684.28	1	0.00	0.00	3	4
COST 9B	4	461,215	679.13	1	0.00	0.00	4	4
COST 9B	5	426,214	652.85	1	0.00	0.00	2	4
COST 9B	6	424,690	651.68	1	0.00	0.00	1	4
COST 9B	7	349,289	591.01	1	0.00	0.00	3	4
COST 9B	8	344,955	587.33	1	0.00	0.00	4	4
COST 9B	9	310,123	556.89	1	0.00	0.00	2	4
COST 9B	10	303,289	550.72	1	0.00	0.00	1	4
COST 9B	11	286,159	534.94	1	0.00	0.00	3	4
COST 9B	12	257,421	507.37	1	0.00	0.00	4	4
COST 9B	13	254,280	504.26	0	504.26	28.54	2	4

Appendix A2

2012 Modification of Average Schedules
Classes of Average Schedule and Cost Company Study Areas

Settlement Status	Class	HC	ITD	MPL	Density	Exch	LPE	LH	H/R	SA	CMT	TS	CPL	Count
AVG SCH	1	0	0	1	1	1	1	0	0	5	1	1	2	1
AVG SCH	2	0	0	1	1	1	1	1	0	1	2	1	2	1
AVG SCH	3	0	0	1	1	1	1	1	0	3	2	1	1	1
AVG SCH	4	0	0	1	1	1	1	1	0	3	4	0	2	1
AVG SCH	5	0	0	1	1	1	1	1	0	4	2	1	2	2
AVG SCH	6	0	0	1	1	1	1	1	0	4	2	1	3	1
AVG SCH	7	0	0	1	1	1	1	1	0	4	3	1	1	1
AVG SCH	8	0	0	1	1	1	1	1	0	4	3	1	2	1
AVG SCH	9	0	0	1	1	1	1	1	0	4	4	1	1	1
AVG SCH	10	0	0	1	1	1	1	1	0	4	4	1	2	1
AVG SCH	11	0	0	1	1	1	1	1	0	5	2	1	1	8
AVG SCH	12	0	0	1	1	1	1	1	0	5	2	1	2	3
AVG SCH	13	0	0	1	1	1	1	1	0	5	3	1	1	2
AVG SCH	14	0	0	1	1	1	1	1	0	5	3	1	2	2
AVG SCH	15	0	0	1	1	1	1	1	0	5	3	1	3	1
AVG SCH	16	0	0	1	1	1	1	1	0	5	4	0	1	3
AVG SCH	17	0	0	1	1	1	1	1	0	5	4	0	2	3
AVG SCH	18	0	0	1	1	1	1	1	0	5	4	1	1	3
AVG SCH	19	0	0	1	1	1	1	1	0	5	4	1	2	4
AVG SCH	20	0	0	1	1	1	1	1	0	5	4	1	3	1
AVG SCH	21	0	0	1	1	1	1	1	1	1	1	1	2	1
AVG SCH	22	0	0	1	1	1	1	1	1	3	1	1	1	1
AVG SCH	23	0	0	1	1	1	1	1	1	4	1	1	2	1
AVG SCH	24	0	0	1	1	1	1	1	1	4	2	1	1	1
AVG SCH	25	0	0	1	1	1	1	1	1	4	2	1	2	1
AVG SCH	26	0	0	1	1	1	1	1	1	4	4	1	2	1
AVG SCH	27	0	0	1	1	1	1	1	1	5	1	1	1	1
AVG SCH	28	0	0	1	1	1	1	1	1	5	2	1	1	1
AVG SCH	29	0	0	1	1	1	1	1	1	5	2	1	2	2
AVG SCH	30	0	0	1	1	1	1	1	1	5	4	1	1	1
AVG SCH	31	0	0	1	1	1	2	1	0	4	2	1	1	1
AVG SCH	32	0	0	1	1	1	2	1	0	5	2	1	1	3
AVG SCH	33	0	0	1	1	1	2	1	0	5	2	1	2	2
AVG SCH	34	0	0	1	1	1	2	1	0	5	4	0	1	2
AVG SCH	35	0	0	1	1	1	2	1	0	5	4	1	1	2
AVG SCH	36	0	0	1	1	1	2	1	1	5	1	1	1	3
AVG SCH	37	0	0	1	1	1	2	1	1	5	1	1	2	1
AVG SCH	38	0	0	1	1	1	2	1	1	5	2	1	1	1
AVG SCH	39	0	0	1	1	1	2	1	1	5	4	1	1	2
AVG SCH	40	0	0	1	1	2	1	1	0	4	3	0	1	1

Appendix A2

2012 Modification of Average Schedules
Classes of Average Schedule and Cost Company Study Areas

Settlement Status	Class	HC	ITD	MPL	Density	Exch	LPE	LH	H/R	SA	CMT	TS	CPL	Count
AVG SCH	41	0	0	1	1	2	1	1	0	4	3	1	1	1
AVG SCH	42	0	0	1	1	2	1	1	0	4	3	1	2	1
AVG SCH	43	0	0	1	1	2	1	1	0	5	2	1	1	1
AVG SCH	44	0	0	1	1	2	1	1	1	4	1	1	2	1
AVG SCH	45	0	0	1	1	2	1	1	1	4	2	1	1	3
AVG SCH	46	0	0	1	1	2	1	1	1	4	3	1	1	1
AVG SCH	47	0	0	1	1	2	1	1	1	4	3	1	2	3
AVG SCH	48	0	0	1	1	2	1	1	1	4	4	1	1	1
AVG SCH	49	0	0	1	1	2	1	1	1	4	4	1	2	1
AVG SCH	50	0	0	1	1	2	1	1	1	5	2	1	1	2
AVG SCH	51	0	0	1	1	2	1	1	1	5	3	1	1	1
AVG SCH	52	0	0	1	1	2	1	1	1	5	4	1	1	3
AVG SCH	53	0	0	1	1	2	2	1	0	5	2	1	2	1
AVG SCH	54	0	0	1	1	2	2	1	1	3	2	1	1	1
AVG SCH	55	0	0	1	1	2	2	1	1	4	3	1	2	1
AVG SCH	56	0	0	1	1	2	2	1	1	5	1	1	2	1
AVG SCH	57	0	0	1	1	2	2	1	1	5	2	1	1	2
AVG SCH	58	0	0	1	1	2	2	1	1	5	2	1	2	2
AVG SCH	59	0	0	1	1	2	2	1	1	5	3	1	1	1
AVG SCH	60	0	0	1	1	2	2	1	1	5	3	1	2	1
AVG SCH	61	0	0	1	1	3	1	1	1	4	2	1	1	1
AVG SCH	62	0	0	1	1	3	1	1	1	4	3	1	1	2
AVG SCH	63	0	0	1	1	3	1	1	1	4	3	1	2	3
AVG SCH	64	0	0	1	1	3	1	1	1	5	2	1	1	1
AVG SCH	65	0	0	1	1	3	1	1	1	5	2	1	2	3
AVG SCH	66	0	0	1	1	3	1	1	1	5	3	1	1	1
AVG SCH	67	0	0	1	2	1	1	1	0	4	4	1	2	1
AVG SCH	68	0	0	1	2	1	1	1	0	5	1	1	2	1
AVG SCH	69	0	0	1	2	1	1	1	0	5	2	1	1	1
AVG SCH	70	0	0	1	2	1	1	1	0	5	2	1	2	3
AVG SCH	71	0	0	1	2	1	1	1	0	5	3	1	1	1
AVG SCH	72	0	0	1	2	1	1	1	0	5	4	1	1	1
AVG SCH	73	0	0	1	2	1	1	1	0	5	4	1	2	3
AVG SCH	74	0	0	1	2	1	1	1	0	5	4	1	3	1
AVG SCH	75	0	0	1	2	1	1	1	1	4	4	1	1	2
AVG SCH	76	0	0	1	2	1	1	1	1	4	4	1	2	1
AVG SCH	77	0	0	1	2	1	1	1	1	5	2	1	2	1
AVG SCH	78	0	0	1	2	1	2	1	0	4	4	1	1	1
AVG SCH	79	0	0	1	2	1	2	1	0	5	2	1	1	6
AVG SCH	80	0	0	1	2	1	2	1	0	5	2	1	2	4

Appendix A2

2012 Modification of Average Schedules
Classes of Average Schedule and Cost Company Study Areas

Settlement Status	Class	HC	ITD	MPL	Density	Exch	LPE	LH	H/R	SA	CMT	TS	CPL	Count
AVG SCH	81	0	0	1	2	1	2	1	0	5	2	1	3	1
AVG SCH	82	0	0	1	2	1	2	1	0	5	3	1	1	1
AVG SCH	83	0	0	1	2	1	2	1	0	5	4	1	2	1
AVG SCH	84	0	0	1	2	1	2	1	1	5	2	1	1	3
AVG SCH	85	0	0	1	2	1	2	1	1	5	2	1	2	3
AVG SCH	86	0	0	1	2	1	2	1	1	5	3	1	2	1
AVG SCH	87	0	0	1	2	1	3	1	1	5	2	1	1	1
AVG SCH	88	0	0	1	2	2	1	1	1	5	2	1	2	1
AVG SCH	89	0	0	1	2	2	1	1	1	5	4	1	1	1
AVG SCH	90	0	0	1	2	2	1	1	1	5	4	1	2	1
AVG SCH	91	0	0	1	2	2	2	1	0	5	2	1	2	1
AVG SCH	92	0	0	1	2	2	2	1	1	5	2	1	1	5
AVG SCH	93	0	0	1	2	2	2	1	1	5	2	1	2	2
AVG SCH	94	0	0	1	2	2	2	1	1	5	3	1	1	2
AVG SCH	95	0	0	1	2	2	2	1	1	5	4	1	1	1
AVG SCH	96	0	0	1	2	3	1	1	1	4	3	1	1	1
AVG SCH	97	0	0	1	2	3	1	1	1	5	3	1	1	1
AVG SCH	98	0	0	1	2	3	2	1	0	5	3	0	1	2
AVG SCH	99	0	0	1	2	3	2	1	1	5	2	1	1	1
AVG SCH	100	0	0	1	2	3	2	1	1	5	2	1	2	1
AVG SCH	101	0	0	1	2	3	2	1	1	5	3	1	1	1
AVG SCH	102	0	0	1	2	3	2	1	1	5	3	1	2	3
AVG SCH	103	0	0	1	2	3	2	1	1	5	4	1	1	1
AVG SCH	104	0	0	1	2	3	3	1	1	5	2	1	1	1
AVG SCH	105	0	0	1	3	1	1	1	1	5	4	1	1	1
AVG SCH	106	0	0	1	3	1	2	1	0	5	2	0	3	1
AVG SCH	107	0	0	1	3	1	2	1	0	5	2	1	1	2
AVG SCH	108	0	0	1	3	1	2	1	0	5	4	1	1	1
AVG SCH	109	0	0	1	3	1	2	1	0	5	4	1	3	1
AVG SCH	110	0	0	1	3	1	2	1	1	5	2	1	1	1
AVG SCH	111	0	0	1	3	1	3	1	0	5	2	1	1	2
AVG SCH	112	0	0	1	3	1	3	1	0	5	4	1	1	1
AVG SCH	113	0	0	1	3	1	3	1	1	5	2	1	1	1
AVG SCH	114	0	0	1	3	1	4	1	0	5	3	1	1	1
AVG SCH	115	0	0	1	3	2	3	1	1	5	2	1	1	1
AVG SCH	116	0	0	1	3	2	4	1	1	5	2	1	1	2
AVG SCH	117	0	0	1	3	3	2	1	1	5	2	1	1	1
AVG SCH	118	0	0	1	3	3	4	1	1	5	2	1	1	1
AVG SCH	119	0	0	1	4	1	3	1	1	5	2	1	1	1
AVG SCH	120	0	0	2	1	1	1	1	0	4	2	1	3	1

Appendix A2

2012 Modification of Average Schedules
Classes of Average Schedule and Cost Company Study Areas

Settlement Status	Class	HC	ITD	MPL	Density	Exch	LPE	LH	H/R	SA	CMT	TS	CPL	Count
AVG SCH	121	0	0	2	2	1	1	1	0	4	4	0	3	1
AVG SCH	122	0	0	2	2	1	1	1	1	5	2	1	2	1
AVG SCH	123	0	0	2	2	2	2	1	1	5	2	1	1	1
AVG SCH	124	0	0	2	2	3	1	1	1	5	2	1	2	1
AVG SCH	125	0	0	2	2	3	1	1	1	5	3	1	3	1
AVG SCH	126	0	0	2	3	1	2	1	0	5	2	1	2	1
AVG SCH	127	0	0	2	4	1	4	1	1	5	3	0	1	1
AVG SCH	128	0	0	2	4	2	4	1	1	5	2	1	1	1
AVG SCH	129	0	0	3	2	1	2	1	0	5	2	1	1	1
AVG SCH	130	0	1	1	1	2	1	1	0	4	2	1	1	1
AVG SCH	131	0	1	1	1	2	1	1	0	5	4	1	2	1
AVG SCH	132	0	1	1	1	2	1	1	1	4	4	1	1	1
AVG SCH	133	0	1	1	1	3	1	1	1	5	3	1	2	1
AVG SCH	134	0	1	1	1	3	1	1	1	5	4	1	2	1
AVG SCH	135	0	1	1	2	2	1	1	0	4	2	1	2	1
AVG SCH	136	0	1	1	2	2	1	1	0	5	2	1	2	1
AVG SCH	137	0	1	1	2	2	1	1	0	5	3	1	2	1
AVG SCH	138	0	1	1	2	2	2	1	0	5	2	1	1	2
AVG SCH	139	0	1	1	2	2	2	1	0	5	4	1	1	1
AVG SCH	140	0	1	1	2	2	2	1	1	5	2	1	1	1
AVG SCH	141	0	1	1	2	3	1	1	0	5	2	1	1	1
AVG SCH	142	0	1	1	2	3	1	1	1	2	2	1	1	1
AVG SCH	143	0	1	1	2	3	1	1	1	5	2	1	1	1
AVG SCH	144	0	1	1	2	3	1	1	1	5	2	1	2	1
AVG SCH	145	0	1	1	2	3	1	1	1	5	3	1	1	1
AVG SCH	146	0	1	1	2	3	1	1	1	5	4	1	1	1
AVG SCH	147	0	1	1	3	2	2	1	0	5	4	0	2	1
AVG SCH	148	0	1	1	3	2	2	1	1	5	2	1	1	1
AVG SCH	149	0	1	1	3	2	2	1	1	5	4	1	1	1
AVG SCH	150	0	1	1	3	3	1	1	1	5	3	1	2	1
AVG SCH	151	0	1	1	3	3	2	1	1	5	2	1	2	1
AVG SCH	152	0	1	1	3	3	2	1	1	5	3	1	1	1
AVG SCH	153	0	1	1	3	3	2	1	1	5	3	1	2	1
AVG SCH	154	0	1	1	4	1	1	1	0	5	2	1	2	1
AVG SCH	155	0	1	1	4	1	1	1	0	5	4	1	1	1
AVG SCH	156	0	1	1	4	1	2	1	0	5	2	1	1	1
AVG SCH	157	0	1	1	4	1	3	1	0	5	2	1	1	1
AVG SCH	158	0	1	1	4	2	2	1	1	5	2	1	1	1
AVG SCH	159	0	1	1	4	2	3	1	1	5	2	1	2	1
AVG SCH	160	0	1	1	4	2	4	1	1	5	2	1	1	1

Appendix A2

2012 Modification of Average Schedules
Classes of Average Schedule and Cost Company Study Areas

Settlement Status	Class	HC	ITD	MPL	Density	Exch	LPE	LH	H/R	SA	CMT	TS	CPL	Count
AVG SCH	161	0	1	2	2	2	1	1	1	5	3	1	3	1
AVG SCH	162	0	1	2	3	3	2	1	1	5	2	1	1	1
AVG SCH	163	0	1	2	4	3	3	1	1	5	2	1	1	1
AVG SCH	164	0	1	4	4	1	2	1	0	5	4	1	1	1
AVG SCH	165	1	0	1	1	1	1	0	0	1	1	1	1	1
AVG SCH	166	1	0	1	1	1	1	0	0	4	1	1	2	1
AVG SCH	167	1	0	1	1	1	1	1	0	1	1	1	2	2
AVG SCH	168	1	0	1	1	1	1	1	0	1	1	1	3	2
AVG SCH	169	1	0	1	1	1	1	1	0	1	2	1	1	2
AVG SCH	170	1	0	1	1	1	1	1	0	1	2	1	2	3
AVG SCH	171	1	0	1	1	1	1	1	0	1	2	1	3	1
AVG SCH	172	1	0	1	1	1	1	1	0	1	3	1	3	1
AVG SCH	173	1	0	1	1	1	1	1	0	1	4	0	2	1
AVG SCH	174	1	0	1	1	1	1	1	0	1	4	1	3	1
AVG SCH	175	1	0	1	1	1	1	1	0	2	2	1	1	1
AVG SCH	176	1	0	1	1	1	1	1	0	2	2	1	2	2
AVG SCH	177	1	0	1	1	1	1	1	0	2	4	1	2	1
AVG SCH	178	1	0	1	1	1	1	1	0	3	1	1	3	1
AVG SCH	179	1	0	1	1	1	1	1	0	3	4	1	2	1
AVG SCH	180	1	0	1	1	1	1	1	0	4	1	1	1	1
AVG SCH	181	1	0	1	1	1	1	1	0	4	2	1	1	2
AVG SCH	182	1	0	1	1	1	1	1	0	4	2	1	2	4
AVG SCH	183	1	0	1	1	1	1	1	0	4	2	1	3	1
AVG SCH	184	1	0	1	1	1	1	1	0	4	3	1	2	2
AVG SCH	185	1	0	1	1	1	1	1	0	4	3	1	3	4
AVG SCH	186	1	0	1	1	1	1	1	0	4	4	1	1	5
AVG SCH	187	1	0	1	1	1	1	1	0	4	4	1	2	4
AVG SCH	188	1	0	1	1	1	1	1	0	4	4	1	3	3
AVG SCH	189	1	0	1	1	1	1	1	0	5	1	1	3	1
AVG SCH	190	1	0	1	1	1	1	1	0	5	2	1	2	2
AVG SCH	191	1	0	1	1	1	1	1	0	5	3	1	2	2
AVG SCH	192	1	0	1	1	1	1	1	0	5	4	1	2	3
AVG SCH	193	1	0	1	1	1	1	1	0	5	4	1	3	2
AVG SCH	194	1	0	1	1	1	1	1	1	1	1	1	1	1
AVG SCH	195	1	0	1	1	1	1	1	1	2	2	1	2	1
AVG SCH	196	1	0	1	1	1	1	1	1	2	4	1	2	1
AVG SCH	197	1	0	1	1	1	1	1	1	4	1	1	1	1
AVG SCH	198	1	0	1	1	1	1	1	1	4	1	1	2	2
AVG SCH	199	1	0	1	1	1	1	1	1	4	3	1	1	1
AVG SCH	200	1	0	1	1	1	1	1	1	4	4	1	1	3

Appendix A2

2012 Modification of Average Schedules
Classes of Average Schedule and Cost Company Study Areas

Settlement Status	Class	HC	ITD	MPL	Density	Exch	LPE	LH	H/R	SA	CMT	TS	CPL	Count
AVG SCH	201	1	0	1	1	1	1	1	1	4	4	1	3	1
AVG SCH	202	1	0	1	1	1	1	1	1	5	4	1	3	1
AVG SCH	203	1	0	1	1	2	1	1	0	3	4	0	2	1
AVG SCH	204	1	0	1	1	2	1	1	0	4	2	1	2	1
AVG SCH	205	1	0	1	1	2	1	1	0	4	2	1	3	1
AVG SCH	206	1	0	1	1	2	1	1	0	4	3	1	1	1
AVG SCH	207	1	0	1	1	2	1	1	0	4	3	1	2	1
AVG SCH	208	1	0	1	1	2	1	1	0	4	4	0	2	1
AVG SCH	209	1	0	1	1	2	1	1	0	4	4	1	1	2
AVG SCH	210	1	0	1	1	2	1	1	0	4	4	1	2	1
AVG SCH	211	1	0	1	1	2	1	1	0	4	4	1	3	1
AVG SCH	212	1	0	1	1	2	1	1	1	1	3	1	2	1
AVG SCH	213	1	0	1	1	2	1	1	1	1	4	1	1	1
AVG SCH	214	1	0	1	1	2	1	1	1	2	1	1	1	1
AVG SCH	215	1	0	1	1	2	1	1	1	3	1	1	3	2
AVG SCH	216	1	0	1	1	2	1	1	1	3	3	1	1	1
AVG SCH	217	1	0	1	1	2	1	1	1	4	1	1	1	1
AVG SCH	218	1	0	1	1	2	1	1	1	4	1	1	2	1
AVG SCH	219	1	0	1	1	2	1	1	1	4	2	1	1	3
AVG SCH	220	1	0	1	1	2	1	1	1	4	2	1	2	5
AVG SCH	221	1	0	1	1	2	1	1	1	4	2	1	3	1
AVG SCH	222	1	0	1	1	2	1	1	1	4	3	1	2	3
AVG SCH	223	1	0	1	1	2	1	1	1	4	4	1	1	2
AVG SCH	224	1	0	1	1	2	1	1	1	4	4	1	2	6
AVG SCH	225	1	0	1	1	2	1	1	1	4	4	1	3	3
AVG SCH	226	1	0	1	1	2	1	1	1	5	2	1	1	1
AVG SCH	227	1	0	1	1	2	1	1	1	5	2	1	2	1
AVG SCH	228	1	0	1	1	2	1	1	1	5	4	1	1	1
AVG SCH	229	1	0	1	1	2	1	1	1	5	4	1	2	3
AVG SCH	230	1	0	1	1	3	1	1	1	4	2	1	2	1
AVG SCH	231	1	0	1	1	3	1	1	1	4	3	1	2	1
AVG SCH	232	1	0	1	1	3	1	1	1	4	3	1	3	2
AVG SCH	233	1	0	1	1	3	1	1	1	4	4	1	1	1
AVG SCH	234	1	0	1	1	3	1	1	1	4	4	1	2	2
AVG SCH	235	1	0	1	1	3	1	1	1	4	4	1	3	1
AVG SCH	236	1	0	1	1	3	1	1	1	5	3	1	1	2
AVG SCH	237	1	0	1	1	3	1	1	1	5	4	1	1	1
AVG SCH	238	1	0	1	2	1	1	1	0	4	2	1	2	1
AVG SCH	239	1	0	1	2	1	1	1	0	4	3	1	2	1
AVG SCH	240	1	0	1	2	1	1	1	1	4	4	1	2	1

Appendix A2

2012 Modification of Average Schedules
Classes of Average Schedule and Cost Company Study Areas

Settlement Status	Class	HC	ITD	MPL	Density	Exch	LPE	LH	H/R	SA	CMT	TS	CPL	Count
AVG SCH	241	1	0	1	2	2	1	1	0	5	4	1	1	1
AVG SCH	242	1	0	1	2	2	1	1	1	5	3	1	1	1
AVG SCH	243	1	0	1	2	3	1	1	1	5	4	1	2	1
AVG SCH	244	1	0	2	1	1	1	1	0	1	2	1	2	1
AVG SCH	245	1	0	2	1	1	1	1	0	1	2	1	3	1
AVG SCH	246	1	0	2	1	1	1	1	0	4	2	1	3	1
AVG SCH	247	1	0	2	1	2	1	1	1	4	1	1	2	1
AVG SCH	248	1	0	2	1	2	1	1	1	4	4	1	2	1
AVG SCH	249	1	0	2	1	3	1	1	1	4	4	1	1	1
AVG SCH	250	1	0	2	1	3	1	1	1	4	4	1	2	1
AVG SCH	251	1	0	2	2	1	1	1	0	4	3	1	2	1
AVG SCH	252	1	0	2	2	1	1	1	1	4	4	1	3	1
AVG SCH	253	1	0	2	2	2	1	1	0	4	4	0	3	1
AVG SCH	254	1	0	2	3	1	1	1	0	4	3	1	3	1
AVG SCH	255	1	0	3	1	1	1	1	0	4	4	1	2	1
AVG SCH	256	1	0	3	2	1	1	1	0	4	2	1	3	1
AVG SCH	257	1	0	3	2	2	1	1	1	4	4	1	3	1
AVG SCH	258	1	0	3	4	1	1	1	0	4	2	1	2	1
AVG SCH	259	1	1	1	1	1	1	1	0	5	4	1	2	1
AVG SCH	260	1	1	1	1	2	1	1	0	4	2	1	2	2
AVG SCH	261	1	1	1	1	2	1	1	0	4	3	1	1	1
AVG SCH	262	1	1	1	1	2	1	1	0	4	3	1	2	1
AVG SCH	263	1	1	1	1	2	1	1	0	4	4	1	1	1
AVG SCH	264	1	1	1	1	2	1	1	0	4	4	1	2	2
AVG SCH	265	1	1	1	1	2	1	1	0	4	4	1	3	2
AVG SCH	266	1	1	1	1	2	1	1	0	5	3	1	1	1
AVG SCH	267	1	1	1	1	2	1	1	0	5	3	1	2	1
AVG SCH	268	1	1	1	1	2	1	1	0	5	4	0	1	1
AVG SCH	269	1	1	1	1	2	1	1	0	5	4	1	1	1
AVG SCH	270	1	1	1	1	2	1	1	1	4	2	1	2	1
AVG SCH	271	1	1	1	1	2	1	1	1	4	3	1	1	2
AVG SCH	272	1	1	1	1	2	1	1	1	4	3	1	3	1
AVG SCH	273	1	1	1	1	2	1	1	1	4	4	1	3	3
AVG SCH	274	1	1	1	1	3	1	1	0	4	3	1	3	1
AVG SCH	275	1	1	1	1	3	1	1	0	4	4	0	3	1
AVG SCH	276	1	1	1	1	3	1	1	0	5	3	1	2	1
AVG SCH	277	1	1	1	1	3	1	1	0	5	4	1	2	1
AVG SCH	278	1	1	1	1	3	1	1	1	4	3	1	1	1
AVG SCH	279	1	1	1	1	3	1	1	1	4	3	1	2	2
AVG SCH	280	1	1	1	1	3	1	1	1	4	3	1	3	1

Appendix A2

2012 Modification of Average Schedules
Classes of Average Schedule and Cost Company Study Areas

Settlement Status	Class	HC	ITD	MPL	Density	Exch	LPE	LH	H/R	SA	CMT	TS	CPL	Count
AVG SCH	281	1	1	1	1	3	1	1	1	4	4	1	1	1
AVG SCH	282	1	1	1	1	3	1	1	1	4	4	1	3	2
AVG SCH	283	1	1	1	2	1	1	1	0	5	3	1	2	1
AVG SCH	284	1	1	1	2	2	1	1	0	4	4	1	2	1
AVG SCH	285	1	1	1	2	3	1	1	0	4	4	0	2	1
AVG SCH	286	1	1	1	2	3	1	1	1	4	3	1	2	1
AVG SCH	287	1	1	1	4	1	1	1	0	4	4	1	2	1
AVG SCH	288	1	1	2	2	2	1	1	1	4	4	1	2	1
AVG SCH	289	1	1	4	4	1	1	1	0	4	4	1	3	1
COST	290	0	0	1	1	1	1	0	0	4	1	1	1	1
COST	291	0	0	1	1	1	1	0	0	5	1	1	1	1
COST	292	0	0	1	1	1	1	1	0	4	2	1	1	4
COST	293	0	0	1	1	1	1	1	0	5	1	1	1	1
COST	294	0	0	1	1	1	1	1	0	5	2	1	1	19
COST	295	0	0	1	1	1	1	1	0	5	4	1	1	1
COST	296	0	0	1	1	1	1	1	1	4	2	1	1	1
COST	297	0	0	1	1	1	1	1	1	5	2	1	1	3
COST	298	0	0	1	1	1	1	1	1	5	3	1	1	1
COST	299	0	0	1	1	1	1	1	1	5	4	1	1	1
COST	300	0	0	1	1	1	2	0	0	5	1	1	1	1
COST	301	0	0	1	1	1	2	1	0	4	2	1	3	1
COST	302	0	0	1	1	1	2	1	0	5	2	1	1	6
COST	303	0	0	1	1	1	2	1	1	5	2	1	1	2
COST	304	0	0	1	1	1	3	0	0	5	1	1	1	1
COST	305	0	0	1	1	2	1	0	0	4	1	1	1	2
COST	306	0	0	1	1	2	1	0	0	5	1	1	1	1
COST	307	0	0	1	1	2	1	1	0	4	2	1	1	2
COST	308	0	0	1	1	2	1	1	0	4	4	1	1	1
COST	309	0	0	1	1	2	1	1	0	5	2	1	1	8
COST	310	0	0	1	1	2	1	1	1	4	2	1	1	3
COST	311	0	0	1	1	2	1	1	1	4	4	1	1	2
COST	312	0	0	1	1	2	1	1	1	5	2	1	1	15
COST	313	0	0	1	1	2	1	1	1	5	3	1	1	3
COST	314	0	0	1	1	2	1	1	1	5	4	1	1	3
COST	315	0	0	1	1	2	2	0	0	1	1	0	1	1
COST	316	0	0	1	1	2	2	0	0	5	1	1	1	4
COST	317	0	0	1	1	2	2	1	0	5	2	1	1	3
COST	318	0	0	1	1	2	2	1	1	5	2	1	1	10
COST	319	0	0	1	1	2	2	1	1	5	3	1	1	1
COST	320	0	0	1	1	3	1	0	0	4	1	1	1	1

Appendix A2

2012 Modification of Average Schedules
Classes of Average Schedule and Cost Company Study Areas

Settlement Status	Class	HC	ITD	MPL	Density	Exch	LPE	LH	H/R	SA	CMT	TS	CPL	Count
COST	321	0	0	1	1	3	1	1	0	3	3	1	1	1
COST	322	0	0	1	1	3	1	1	0	4	2	1	1	1
COST	323	0	0	1	1	3	1	1	0	4	3	1	1	1
COST	324	0	0	1	1	3	1	1	0	5	2	1	1	3
COST	325	0	0	1	1	3	1	1	0	5	3	1	1	2
COST	326	0	0	1	1	3	1	1	1	3	2	1	1	1
COST	327	0	0	1	1	3	1	1	1	4	2	1	1	1
COST	328	0	0	1	1	3	1	1	1	4	3	1	1	2
COST	329	0	0	1	1	3	1	1	1	5	2	1	1	9
COST	330	0	0	1	1	3	1	1	1	5	3	1	1	6
COST	331	0	0	1	1	3	1	1	1	5	4	1	1	2
COST	332	0	0	1	1	3	2	1	0	5	4	1	1	1
COST	333	0	0	1	1	3	2	1	1	5	1	1	1	1
COST	334	0	0	1	1	3	2	1	1	5	2	1	1	2
COST	335	0	0	1	1	3	2	1	1	5	3	1	1	1
COST	336	0	0	1	1	3	2	1	1	5	4	1	1	1
COST	337	0	0	1	2	1	1	1	0	4	2	1	1	1
COST	338	0	0	1	2	1	1	1	0	5	2	1	1	9
COST	339	0	0	1	2	1	1	1	0	5	3	1	1	1
COST	340	0	0	1	2	1	1	1	1	5	2	1	1	1
COST	341	0	0	1	2	1	2	1	0	5	2	1	1	13
COST	342	0	0	1	2	1	2	1	0	5	3	1	1	1
COST	343	0	0	1	2	1	2	1	0	5	3	1	2	1
COST	344	0	0	1	2	1	2	1	0	5	4	1	1	2
COST	345	0	0	1	2	1	2	1	1	5	2	1	1	1
COST	346	0	0	1	2	1	3	1	0	5	1	1	1	1
COST	347	0	0	1	2	1	3	1	0	5	3	1	1	1
COST	348	0	0	1	2	1	3	1	0	5	4	1	1	1
COST	349	0	0	1	2	2	1	1	0	4	2	1	1	1
COST	350	0	0	1	2	2	1	1	0	5	2	1	1	6
COST	351	0	0	1	2	2	1	1	1	5	2	1	1	5
COST	352	0	0	1	2	2	2	1	0	1	2	0	1	1
COST	353	0	0	1	2	2	2	1	0	5	2	1	1	2
COST	354	0	0	1	2	2	2	1	0	5	3	1	1	2
COST	355	0	0	1	2	2	2	1	1	3	2	1	1	1
COST	356	0	0	1	2	2	2	1	1	5	2	1	1	7
COST	357	0	0	1	2	2	2	1	1	5	3	1	1	3
COST	358	0	0	1	2	2	3	1	1	5	4	1	1	1
COST	359	0	0	1	2	3	1	1	0	5	3	1	1	1
COST	360	0	0	1	2	3	1	1	1	5	2	1	1	2

Appendix A2

2012 Modification of Average Schedules
Classes of Average Schedule and Cost Company Study Areas

Settlement Status	Class	HC	ITD	MPL	Density	Exch	LPE	LH	H/R	SA	CMT	TS	CPL	Count
COST	361	0	0	1	2	3	2	1	1	5	2	1	1	6
COST	362	0	0	1	2	3	2	1	1	5	3	1	1	3
COST	363	0	0	1	3	1	1	1	0	4	2	1	1	1
COST	364	0	0	1	3	1	1	1	0	5	4	1	1	1
COST	365	0	0	1	3	1	2	1	0	5	2	1	1	4
COST	366	0	0	1	3	1	2	1	0	5	2	1	2	1
COST	367	0	0	1	3	1	2	1	0	5	3	1	1	1
COST	368	0	0	1	3	1	3	1	0	5	2	1	1	3
COST	369	0	0	1	3	1	3	1	1	5	2	1	1	2
COST	370	0	0	1	3	1	3	1	1	5	3	1	1	1
COST	371	0	0	1	3	1	4	1	0	5	2	1	1	2
COST	372	0	0	1	3	1	4	1	0	5	3	1	1	1
COST	373	0	0	1	3	2	2	1	0	5	3	1	1	1
COST	374	0	0	1	3	2	2	1	0	5	4	1	1	1
COST	375	0	0	1	3	2	2	1	1	5	2	1	1	2
COST	376	0	0	1	3	2	3	1	1	5	2	1	1	1
COST	377	0	0	1	3	3	2	1	0	5	3	1	1	1
COST	378	0	0	1	4	1	2	1	0	4	2	1	1	1
COST	379	0	0	1	4	1	3	1	0	5	2	1	1	1
COST	380	0	0	1	4	1	4	1	0	4	2	1	1	1
COST	381	0	0	1	4	1	4	1	0	5	2	1	1	1
COST	382	0	0	1	4	1	4	1	1	5	2	1	1	1
COST	383	0	0	1	4	2	2	1	1	5	3	1	1	1
COST	384	0	0	1	4	3	1	1	1	5	2	1	1	1
COST	385	0	0	2	1	1	1	1	0	3	2	1	1	1
COST	386	0	0	2	1	1	1	1	0	4	2	1	1	1
COST	387	0	0	2	1	1	1	1	0	5	2	1	1	3
COST	388	0	0	2	1	1	1	1	0	5	4	1	1	1
COST	389	0	0	2	1	1	2	0	0	5	1	1	1	1
COST	390	0	0	2	1	2	1	0	0	5	1	1	1	2
COST	391	0	0	2	1	2	1	1	0	5	2	1	1	1
COST	392	0	0	2	1	2	1	1	0	5	3	1	1	2
COST	393	0	0	2	1	2	1	1	1	5	2	1	1	2
COST	394	0	0	2	1	2	2	0	0	5	1	1	1	1
COST	395	0	0	2	1	2	2	1	1	5	3	1	1	1
COST	396	0	0	2	1	2	3	0	0	1	1	0	1	1
COST	397	0	0	2	1	3	1	1	0	5	2	1	1	1
COST	398	0	0	2	1	3	1	1	1	5	2	1	1	4
COST	399	0	0	2	1	3	1	1	1	5	3	1	1	1
COST	400	0	0	2	1	3	1	1	1	5	4	1	1	1

Appendix A2

2012 Modification of Average Schedules
Classes of Average Schedule and Cost Company Study Areas

Settlement Status	Class	HC	ITD	MPL	Density	Exch	LPE	LH	H/R	SA	CMT	TS	CPL	Count
COST	401	0	0	2	2	1	2	1	0	5	2	1	1	3
COST	402	0	0	2	2	2	1	1	0	5	1	1	1	1
COST	403	0	0	2	2	2	1	1	0	5	3	1	1	1
COST	404	0	0	2	2	2	1	1	1	4	2	1	1	1
COST	405	0	0	2	2	2	2	1	1	5	1	1	1	1
COST	406	0	0	2	2	2	2	1	1	5	2	1	1	2
COST	407	0	0	2	2	3	1	1	0	5	2	1	1	1
COST	408	0	0	2	2	3	1	1	1	5	3	1	1	1
COST	409	0	0	2	3	1	2	1	0	5	2	1	1	1
COST	410	0	0	2	3	1	2	1	1	5	4	1	1	1
COST	411	0	0	2	3	2	1	1	1	5	2	1	1	1
COST	412	0	0	2	3	2	3	1	1	5	2	1	1	1
COST	413	0	0	2	3	3	2	1	1	5	3	1	1	1
COST	414	0	1	1	1	2	1	1	1	4	2	1	1	1
COST	415	0	1	1	1	2	1	1	1	5	1	1	1	1
COST	416	0	1	1	1	3	1	1	0	4	2	1	1	1
COST	417	0	1	1	1	3	1	1	1	4	3	1	1	2
COST	418	0	1	1	1	3	1	1	1	5	2	1	1	1
COST	419	0	1	1	1	3	1	1	1	5	3	1	1	2
COST	420	0	1	1	2	2	1	1	1	5	2	1	1	1
COST	421	0	1	1	2	2	1	1	1	5	3	1	1	1
COST	422	0	1	1	2	2	2	1	0	5	2	1	1	2
COST	423	0	1	1	2	2	2	1	1	5	2	1	1	1
COST	424	0	1	1	2	3	1	1	0	5	2	1	1	2
COST	425	0	1	1	2	3	1	1	1	4	3	1	1	1
COST	426	0	1	1	2	3	1	1	1	5	2	1	1	1
COST	427	0	1	1	2	3	1	1	1	5	3	1	1	4
COST	428	0	1	1	2	3	2	1	0	5	3	1	1	1
COST	429	0	1	1	2	3	2	1	1	5	2	1	1	4
COST	430	0	1	1	2	3	2	1	1	5	3	1	1	3
COST	431	0	1	1	3	1	2	1	0	5	2	1	1	1
COST	432	0	1	1	3	1	4	1	0	5	3	1	1	1
COST	433	0	1	1	3	1	4	1	1	5	3	1	1	1
COST	434	0	1	1	3	2	1	1	1	5	2	1	1	1
COST	435	0	1	1	3	2	2	1	0	5	2	1	1	2
COST	436	0	1	1	3	2	2	1	0	5	3	1	1	1
COST	437	0	1	1	3	2	2	1	1	5	2	1	1	2
COST	438	0	1	1	3	2	3	1	1	5	3	1	1	1
COST	439	0	1	1	3	3	1	1	0	5	2	1	1	1
COST	440	0	1	1	3	3	1	1	1	5	2	1	1	1

Appendix A2

2012 Modification of Average Schedules
Classes of Average Schedule and Cost Company Study Areas

Settlement Status	Class	HC	ITD	MPL	Density	Exch	LPE	LH	H/R	SA	CMT	TS	CPL	Count
COST	441	0	1	1	3	3	2	1	1	5	2	1	1	2
COST	442	0	1	1	4	2	2	1	1	5	2	1	1	1
COST	443	0	1	1	4	2	3	1	1	5	3	1	1	1
COST	444	0	1	2	2	2	1	1	0	5	2	1	1	1
COST	445	0	1	2	3	2	2	1	0	5	3	1	1	1
COST	446	0	1	2	3	3	1	1	0	5	2	1	1	1
COST	447	0	1	2	3	3	2	1	1	5	2	1	1	1
COST	448	0	1	2	4	1	3	1	1	5	2	1	1	1
COST	449	1	0	1	1	1	1	0	0	3	1	1	1	1
COST	450	1	0	1	1	1	1	0	0	4	1	1	1	2
COST	451	1	0	1	1	1	1	1	0	1	2	1	1	1
COST	452	1	0	1	1	1	1	1	0	1	3	1	3	1
COST	453	1	0	1	1	1	1	1	0	4	1	1	1	4
COST	454	1	0	1	1	1	1	1	0	4	1	1	3	1
COST	455	1	0	1	1	1	1	1	0	4	2	1	1	13
COST	456	1	0	1	1	1	1	1	0	4	3	1	1	2
COST	457	1	0	1	1	1	1	1	0	5	1	1	2	1
COST	458	1	0	1	1	1	1	1	0	5	2	1	1	7
COST	459	1	0	1	1	1	1	1	0	5	2	1	3	1
COST	460	1	0	1	1	1	1	1	0	5	3	1	1	2
COST	461	1	0	1	1	1	1	1	1	4	2	1	1	1
COST	462	1	0	1	1	1	1	1	1	5	2	1	1	1
COST	463	1	0	1	1	2	1	1	0	2	2	1	1	1
COST	464	1	0	1	1	2	1	1	0	2	2	1	3	1
COST	465	1	0	1	1	2	1	1	0	3	2	1	1	1
COST	466	1	0	1	1	2	1	1	0	4	1	1	1	3
COST	467	1	0	1	1	2	1	1	0	4	2	1	1	8
COST	468	1	0	1	1	2	1	1	0	4	3	1	1	2
COST	469	1	0	1	1	2	1	1	0	5	2	1	1	7
COST	470	1	0	1	1	2	1	1	0	5	3	1	1	1
COST	471	1	0	1	1	2	1	1	1	3	1	1	1	1
COST	472	1	0	1	1	2	1	1	1	3	3	1	1	1
COST	473	1	0	1	1	2	1	1	1	4	1	1	1	1
COST	474	1	0	1	1	2	1	1	1	4	2	1	1	10
COST	475	1	0	1	1	2	1	1	1	4	3	1	1	1
COST	476	1	0	1	1	2	1	1	1	4	4	1	1	1
COST	477	1	0	1	1	2	1	1	1	5	2	1	1	6
COST	478	1	0	1	1	2	1	1	1	5	3	1	1	5
COST	479	1	0	1	1	3	1	0	0	2	1	1	1	1
COST	480	1	0	1	1	3	1	1	0	2	1	1	1	1

Appendix A2

2012 Modification of Average Schedules
Classes of Average Schedule and Cost Company Study Areas

Settlement Status	Class	HC	ITD	MPL	Density	Exch	LPE	LH	H/R	SA	CMT	TS	CPL	Count
COST	481	1	0	1	1	3	1	1	0	2	2	1	1	1
COST	482	1	0	1	1	3	1	1	0	3	4	1	1	1
COST	483	1	0	1	1	3	1	1	0	4	1	1	1	1
COST	484	1	0	1	1	3	1	1	0	4	2	1	1	10
COST	485	1	0	1	1	3	1	1	0	4	3	1	1	5
COST	486	1	0	1	1	3	1	1	0	5	2	1	1	1
COST	487	1	0	1	1	3	1	1	1	3	2	1	1	2
COST	488	1	0	1	1	3	1	1	1	4	1	1	1	1
COST	489	1	0	1	1	3	1	1	1	4	2	1	1	13
COST	490	1	0	1	1	3	1	1	1	4	3	1	1	11
COST	491	1	0	1	1	3	1	1	1	4	3	1	2	1
COST	492	1	0	1	1	3	1	1	1	4	3	1	3	1
COST	493	1	0	1	1	3	1	1	1	4	4	1	1	9
COST	494	1	0	1	1	3	1	1	1	5	2	1	1	6
COST	495	1	0	1	1	3	1	1	1	5	3	1	1	6
COST	496	1	0	1	1	3	1	1	1	5	4	1	1	5
COST	497	1	0	1	2	1	1	1	0	1	2	1	1	1
COST	498	1	0	1	2	1	1	1	0	4	2	1	1	1
COST	499	1	0	1	2	1	1	1	0	5	2	1	1	2
COST	500	1	0	1	2	2	1	1	0	2	2	1	1	1
COST	501	1	0	1	2	2	1	1	1	4	2	1	1	1
COST	502	1	0	1	2	2	1	1	1	4	3	1	1	2
COST	503	1	0	1	2	2	1	1	1	4	3	1	3	1
COST	504	1	0	1	2	3	1	1	1	4	4	1	1	1
COST	505	1	0	1	3	2	1	1	1	5	2	1	1	1
COST	506	1	0	1	4	3	1	1	0	4	2	1	1	1
COST	507	1	0	1	4	3	1	1	0	5	2	1	1	1
COST	508	1	0	2	1	1	1	0	0	3	1	1	1	1
COST	509	1	0	2	1	1	1	0	0	4	1	1	1	1
COST	510	1	0	2	1	1	1	0	0	5	1	1	1	1
COST	511	1	0	2	1	1	1	1	0	4	2	1	1	1
COST	512	1	0	2	1	1	1	1	0	5	2	1	1	3
COST	513	1	0	2	1	1	1	1	0	5	2	1	3	1
COST	514	1	0	2	1	1	1	1	1	1	2	1	1	1
COST	515	1	0	2	1	1	1	1	1	5	2	1	1	2
COST	516	1	0	2	1	1	1	1	1	5	3	1	1	1
COST	517	1	0	2	1	2	1	0	0	4	1	1	1	1
COST	518	1	0	2	1	2	1	1	0	4	2	1	1	5
COST	519	1	0	2	1	2	1	1	0	5	2	1	1	2
COST	520	1	0	2	1	2	1	1	0	5	3	1	1	1

Appendix A2

2012 Modification of Average Schedules
Classes of Average Schedule and Cost Company Study Areas

Settlement Status	Class	HC	ITD	MPL	Density	Exch	LPE	LH	H/R	SA	CMT	TS	CPL	Count
COST	521	1	0	2	1	2	1	1	1	4	2	1	1	3
COST	522	1	0	2	1	2	1	1	1	4	3	1	1	2
COST	523	1	0	2	1	2	1	1	1	4	4	1	1	1
COST	524	1	0	2	1	2	1	1	1	5	3	1	1	1
COST	525	1	0	2	1	3	1	1	0	3	2	1	1	2
COST	526	1	0	2	1	3	1	1	0	3	3	1	1	1
COST	527	1	0	2	1	3	1	1	0	4	1	1	1	1
COST	528	1	0	2	1	3	1	1	0	4	2	1	1	2
COST	529	1	0	2	1	3	1	1	0	4	4	1	1	1
COST	530	1	0	2	1	3	1	1	0	5	1	1	1	2
COST	531	1	0	2	1	3	1	1	0	5	2	1	1	1
COST	532	1	0	2	1	3	1	1	1	4	2	1	1	5
COST	533	1	0	2	1	3	1	1	1	4	3	1	1	3
COST	534	1	0	2	1	3	1	1	1	5	3	1	1	1
COST	535	1	0	2	2	1	1	1	1	4	2	1	1	1
COST	536	1	0	2	2	2	1	1	1	4	3	1	1	1
COST	537	1	0	2	3	1	1	1	0	1	2	1	1	1
COST	538	1	1	1	1	2	1	1	0	5	3	1	1	1
COST	539	1	1	1	1	2	1	1	1	5	4	1	1	1
COST	540	1	1	1	1	3	1	1	0	4	3	1	1	2
COST	541	1	1	1	1	3	1	1	0	4	3	1	3	1
COST	542	1	1	1	1	3	1	1	1	4	2	1	1	3
COST	543	1	1	1	1	3	1	1	1	4	3	1	1	4
COST	544	1	1	1	1	3	1	1	1	4	4	1	1	3
COST	545	1	1	1	1	3	1	1	1	5	2	1	1	4
COST	546	1	1	1	1	3	1	1	1	5	3	1	1	4
COST	547	1	1	1	1	3	1	1	1	5	4	1	1	2
COST	548	1	1	1	2	3	1	1	0	2	2	1	1	1
COST	549	1	1	1	2	3	1	1	0	5	2	1	1	1
COST	550	1	1	1	2	3	1	1	1	2	3	1	1	1
COST	551	1	1	1	2	3	1	1	1	3	2	1	1	1
COST	552	1	1	1	2	3	1	1	1	4	2	1	1	2
COST	553	1	1	1	2	3	1	1	1	5	2	1	1	1
COST	554	1	1	1	2	3	1	1	1	5	4	1	1	1
COST	555	1	1	1	3	2	1	1	0	4	2	1	1	1
COST	556	1	1	1	3	3	1	1	0	5	2	1	1	1
COST	557	1	1	1	3	3	1	1	1	5	2	1	1	1
COST	558	1	1	2	1	2	1	1	1	2	3	1	1	1
COST	559	1	1	2	1	3	1	1	1	3	4	1	3	1
COST	560	1	1	2	1	3	1	1	1	4	2	1	1	2

Appendix A2

2012 Modification of Average Schedules
Classes of Average Schedule and Cost Company Study Areas

Settlement Status	Class	HC	ITD	MPL	Density	Exch	LPE	LH	H/R	SA	CMT	TS	CPL	Count
COST	561	1	1	2	1	3	1	1	1	4	4	1	1	2
COST	562	1	1	2	1	3	1	1	1	5	4	1	1	1
COST	563	1	1	2	2	3	1	1	0	5	2	1	1	1
COST	564	1	1	2	2	3	1	1	1	5	3	1	1	1
COST	565	1	1	4	3	2	1	1	0	4	3	1	3	1
COST	566	1	1	4	3	3	1	1	0	3	3	1	2	1

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	68,201	17,441	2,738	10,958	1,546	2,199	0	1001
- GENERAL SUPPORT FACILITIES	GSF	646,126	364,092	57,147	228,752	32,279	45,915	0	1001
- CENTRAL OFFICE EQUIPMENT	COE	2,746,721	1,815,360	105,010	1,284,394	170,424	255,532	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	1,511,052	1,256,787	0	1,256,787	0	0	0	1001
- - COE CAT 4.11	COE411	255,532	255,532	0	0	0	255,532	0	1001
- - COE CAT 4.12	COE412	170,978	0	0	0	0	0	0	1001
- - COE CAT 4.13	COE413	427,592	105,010	105,010	0	0	0	0	1001
- - COE CAT 4.2	COE42	346,926	170,424	0	0	170,424	0	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	959,121	245,277	222,755	0	14,710	7,812	0	1001
- - C&WF CAT 1.1	CWF11	16,022	0	0	0	0	0	0	1001
- - C&WF CAT 1.2	CWF12	0	0	0	0	0	0	0	1001
- - C&WF CAT 1.3	CWF13	891,021	222,755	222,755	0	0	0	0	1001
- - C&WF CAT 2	CWF2	22,133	7,812	0	0	0	7,812	0	1001
- - C&WF CAT 3	CWF3	29,945	14,710	0	0	14,710	0	0	1001
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1001
- TANGIBLES	TANGIB	25,905	14,598	2,291	9,172	1,294	1,841	0	1001
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1001
TELCOM PLANT-OTHER	PLTOTH	22,063	12,433	1,951	7,811	1,102	1,568	0	1001
ACCUM DEPRECIATION	ACCDEP	2,899,073	1,685,085	272,193	1,233,434	77,782	101,676	0	1001
ACCUM AMORTIZATION	ACCAMO	25,746	14,508	2,277	9,115	1,286	1,830	0	1001
NET DEFERRED FIT	NTDFIT	226,158	159,093	9,012	130,584	7,911	11,586	0	1001
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1001
GENERAL SUPPORT EXP	GSFX	35,691	20,112	3,157	12,636	1,783	2,536	0	1001
COE EXPENSE	COEX	190,441	127,780	4,418	105,441	7,170	10,751	0	1001
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1001
C&WF EXPENSE	CWFX	77,272	19,761	17,946	0	1,185	629	0	1001
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1001
NETWORK OPERATIONS EXP	NETOPX	147,804	83,288	13,073	52,328	7,384	10,503	0	1001
DEPREC & AMORT EXP	DEPAMX	241,915	160,516	14,367	129,358	6,987	9,805	0	1001
MARKETING EXPENSE	MRKTX	8,445	3,858	606	2,424	342	487	0	1001
SERVICES EXPENSE	SERVX	121,432	56,268	6,792	28,067	3,885	5,527	11,997	1001
- CABSX EXPENSE	CABSX	33,427	16,714	0	12,456	1,758	2,500	0	1001
CORP OPER EXP	CORPX	819,197	456,919	84,061	282,582	30,593	42,808	16,875	1001
OTHER TAXES (EXCL FIT & ITC)	OTAXES	10,424	6,960	1,092	4,373	617	878	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	109	53	8	33	5	7	0	1001

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	321,236	95,048	43,062	27,460	4,197	20,330	0	1002
- GENERAL SUPPORT FACILITIES	GSF	6,200,083	2,487,101	1,126,779	718,540	109,824	531,957	0	1002
- CENTRAL OFFICE EQUIPMENT	COE	10,843,953	6,171,999	1,176,653	3,262,892	363,653	1,368,801	0	1002
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1002
- - COE CAT 2	COE2	155,735	13,492	0	0	13,492	0	0	1002
- - COE CAT 3	COE3	3,901,203	3,262,892	0	3,262,892	0	0	0	1002
- - COE CAT 4.11	COE411	1,265,711	1,261,485	0	0	0	1,261,485	0	1002
- - COE CAT 4.12	COE412	162,766	0	0	0	0	0	0	1002
- - COE CAT 4.13	COE413	4,739,327	1,183,089	1,176,653	0	0	6,436	0	1002
- - COE CAT 4.2	COE42	619,212	451,042	0	0	350,162	100,881	0	1002
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1002
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1002
- CABLE & WIRE FACILITIES	CWF	17,310,625	5,121,924	3,940,050	0	135,057	1,046,818	0	1002
- - C&WF CAT 1.1	CWF11	88,001	0	0	0	0	0	0	1002
- - C&WF CAT 1.2	CWF12	21,551	21,551	0	0	0	21,551	0	1002
- - C&WF CAT 1.3	CWF13	15,760,199	3,940,050	3,940,050	0	0	0	0	1002
- - C&WF CAT 2	CWF2	1,192,017	1,023,489	0	0	0	1,023,489	0	1002
- - C&WF CAT 3	CWF3	248,857	136,835	0	0	135,057	1,778	0	1002
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1002
- TANGIBLES	TANGIB	477,747	191,643	86,824	55,367	8,462	40,990	0	1002
- INTANGIBLES	INTANG	477,628	191,596	86,802	55,353	8,460	40,980	0	1002
TELCOM PLANT-OTHER	PLTOTH	116,992	46,930	21,262	13,558	2,072	10,038	0	1002
ACCUM DEPRECIATION	ACCDEP	23,789,697	9,284,555	4,436,248	2,463,611	398,998	1,985,697	0	1002
ACCUM AMORTIZATION	ACCAMO	798,612	320,355	145,137	92,553	14,146	68,520	0	1002
NET DEFERRED FIT	NTDFIT	1,361,510	546,156	247,435	157,788	24,117	116,815	0	1002
NETWORK SUPPORT EXP	NETSPX	42,819	17,176	7,782	4,962	758	3,674	0	1002
GENERAL SUPPORT EXP	GSFX	589,790	236,588	107,186	68,352	10,447	50,603	0	1002
COE EXPENSE	COEX	591,024	336,390	83,741	129,777	25,457	97,416	0	1002
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1002
C&WF EXPENSE	CWFX	362,869	107,367	82,592	0	2,831	21,944	0	1002
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1002
NETWORK OPERATIONS EXP	NETOPX	742,648	297,906	134,966	86,067	13,155	63,718	0	1002
DEPREC & AMORT EXP	DEPAMX	2,090,197	884,707	359,550	301,510	39,552	184,094	0	1002
MARKETING EXPENSE	MRKTX	551,852	182,520	82,690	52,731	8,060	39,038	0	1002
SERVICES EXPENSE	SERVX	807,268	326,917	55,536	92,229	13,341	60,297	105,514	1002
- CABSX EXPENSE	CABSX	295,725	147,863	0	78,103	11,937	57,822	0	1002
CORP OPER EXP	CORPX	1,794,004	791,601	331,957	209,960	35,814	162,839	51,032	1002
OTHER TAXES (EXCL FIT & ITC)	OTAXES	227,305	106,381	44,720	34,057	4,860	22,744	0	1002
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1002
NON-OPERATING INC & EXP	NONOPX	2,993	1,321	598	382	58	282	0	1002
INTEREST & RELATED ITEMS(IRI)	INTREL	887	0	0	0	0	0	0	1002

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	412,907	131,540	40,894	34,382	5,610	50,654	1	1003
- GENERAL SUPPORT FACILITIES	GSF	8,145,697	3,974,888	1,235,603	1,040,001	169,390	1,529,586	307	1003
- CENTRAL OFFICE EQUIPMENT	COE	25,785,812	19,881,003	990,712	8,775,922	1,015,538	9,098,831	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	10,871,606	8,775,922	0	8,775,922	0	0	0	1003
- - COE CAT 4.11	COE411	7,859,505	7,859,505	0	0	0	7,859,505	0	1003
- - COE CAT 4.12	COE412	252,206	153,950	0	0	0	153,950	0	1003
- - COE CAT 4.13	COE413	5,056,320	2,019,461	990,712	0	0	1,028,749	0	1003
- - COE CAT 4.2	COE42	1,109,740	834,795	0	0	778,169	56,627	0	1003
- - COE CAT 4.3	COE43	636,435	237,369	0	0	237,369	0	0	1003
- INFORMATION ORIG/TERM	IOT	93,203	23,301	23,301	0	0	0	0	1003
- CABLE & WIRE FACILITIES	CWF	42,926,217	13,675,056	9,425,400	0	416,569	3,833,087	0	1003
- - C&WF CAT 1.1	CWF11	615,744	0	0	0	0	0	0	1003
- - C&WF CAT 1.2	CWF12	31,376	31,376	0	0	0	31,376	0	1003
- - C&WF CAT 1.3	CWF13	40,831,888	12,555,688	9,425,400	0	0	3,130,288	0	1003
- - C&WF CAT 2	CWF2	51,814	0	0	0	0	0	0	1003
- - C&WF CAT 3	CWF3	1,126,821	987,823	0	0	316,400	671,423	0	1003
- - C&WF CAT 4	CWF4	268,574	100,169	0	0	100,169	0	0	1003
- TANGIBLES	TANGIB	446,599	213,086	67,744	52,178	9,287	83,862	16	1003
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1003
TELCOM PLANT-OTHER	PLTOTH	307,860	150,224	46,709	39,252	6,407	57,856	0	1003
ACCUM DEPRECIATION	ACCDEP	51,943,909	26,587,728	7,293,520	9,250,067	1,001,410	9,042,551	179	1003
ACCUM AMORTIZATION	ACCAMO	330,777	157,812	50,175	38,646	6,879	62,113	0	1003
NET DEFERRED FIT	NTDFIT	1,028,346	502,344	155,594	135,818	21,028	189,904	0	1003
NETWORK SUPPORT EXP	NETSPX	225,264	109,923	34,173	28,732	4,688	42,329	1	1003
GENERAL SUPPORT EXP	GSFX	1,381,619	674,194	209,575	176,398	28,731	259,438	52	1003
COE EXPENSE	COEX	2,278,323	1,756,600	44,124	1,262,007	45,230	405,239	0	1003
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1003
C&WF EXPENSE	CWFX	1,755,878	559,372	385,542	0	17,040	156,791	0	1003
OTHER PROP & PL EXP	OTHPPX	132,456	64,634	20,094	16,892	2,757	24,892	0	1003
NETWORK OPERATIONS EXP	NETOPX	2,942,216	1,435,904	446,405	375,272	61,239	552,988	0	1003
DEPREC & AMORT EXP	DEPAMX	3,493,314	1,747,471	536,196	49,275	116,196	1,045,796	8	1003
MARKETING EXPENSE	MRKTX	1,163,526	480,722	149,449	125,651	20,500	185,118	4	1003
SERVICES EXPENSE	SERVX	1,518,964	366,872	53,885	149,886	8,124	25,390	129,587	1003
- CABSX EXPENSE	CABSX	75,312	37,656	0	14,281	2,330	21,044	0	1003
CORP OPER EXP	CORPX	5,735,456	2,683,635	785,593	987,098	87,069	763,930	59,944	1003
OTHER TAXES (EXCL FIT & ITC)	OTAXES	657,314	326,497	101,503	85,340	13,924	125,729	0	1003
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1003
NON-OPERATING INC & EXP	NONOPX	40,548	18,973	5,898	4,959	809	7,306	0	1003
INTEREST & RELATED ITEMS(IRI)	INTREL	17,239	7,504	2,333	1,961	320	2,889	0	1003

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	623,472	228,715	70,965	40,611	34,294	82,845	0	1004
- GENERAL SUPPORT FACILITIES	GSF	3,343,121	1,566,162	485,945	278,088	234,836	567,292	0	1004
- CENTRAL OFFICE EQUIPMENT	COE	22,279,439	15,257,816	1,419,715	5,798,658	1,885,653	6,153,791	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	6,821,950	5,798,658	0	5,798,658	0	0	0	1004
- - COE CAT 4.11	COE411	4,686,184	4,686,184	0	0	0	4,686,184	0	1004
- - COE CAT 4.12	COE412	176,511	0	0	0	0	0	0	1004
- - COE CAT 4.13	COE413	5,767,017	1,431,975	1,419,715	0	0	12,260	0	1004
- - COE CAT 4.2	COE42	4,168,535	3,101,078	0	0	1,645,732	1,455,346	0	1004
- - COE CAT 4.3	COE43	659,242	239,921	0	0	239,921	0	0	1004
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1004
- CABLE & WIRE FACILITIES	CWF	47,430,893	17,399,585	8,713,152	0	3,011,127	5,675,306	0	1004
- - C&WF CAT 1.1	CWF11	465,800	0	0	0	0	0	0	1004
- - C&WF CAT 1.2	CWF12	75,245	75,245	0	0	0	75,245	0	1004
- - C&WF CAT 1.3	CWF13	34,852,609	8,713,152	8,713,152	0	0	0	0	1004
- - C&WF CAT 2	CWF2	6,562,020	5,574,108	0	0	0	5,574,108	0	1004
- - C&WF CAT 3	CWF3	3,370,531	2,271,113	0	0	2,245,159	25,953	0	1004
- - C&WF CAT 4	CWF4	2,104,688	765,968	0	0	765,968	0	0	1004
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1004
- INTANGIBLES	INTANG	6,989	3,274	1,016	581	491	1,186	0	1004
TELCOM PLANT-OTHER	PLTOTH	185,510	86,906	26,965	15,431	13,031	31,479	0	1004
ACCUM DEPRECIATION	ACCDEP	52,881,793	25,259,626	7,501,039	5,553,131	3,587,827	8,617,630	0	1004
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1004
NET DEFERRED FIT	NTDFIT	3,341,400	1,565,324	485,707	277,879	234,722	567,016	0	1004
NETWORK SUPPORT EXP	NETSPX	160,223	75,060	23,289	13,328	11,255	27,188	0	1004
GENERAL SUPPORT EXP	GSFX	634,800	297,387	92,272	52,804	44,591	107,719	0	1004
COE EXPENSE	COEX	3,689,106	2,526,442	313,322	354,822	500,196	1,358,101	0	1004
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1004
C&WF EXPENSE	CWFX	2,306,255	846,028	423,664	0	146,411	275,953	0	1004
OTHER PROP & PL EXP	OTHPPX	49,972	23,411	7,264	4,157	3,510	8,480	0	1004
NETWORK OPERATIONS EXP	NETOPX	3,742,746	1,753,375	544,033	311,330	262,908	635,104	0	1004
DEPREC & AMORT EXP	DEPAMX	2,710,590	1,331,184	371,248	149,362	221,058	589,515	0	1004
MARKETING EXPENSE	MRKTX	234,749	87,801	27,243	15,590	13,165	31,803	0	1004
SERVICES EXPENSE	SERVX	804,435	414,431	83,312	60,549	54,747	56,668	159,155	1004
- CABSX EXPENSE	CABSX	180,388	90,194	0	23,219	19,608	47,367	0	1004
CORP OPER EXP	CORPX	2,361,060	1,295,601	371,989	166,427	212,347	512,241	32,597	1004
OTHER TAXES (EXCL FIT & ITC)	OTAXES	764,988	357,418	116,226	46,553	56,755	137,885	0	1004
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1004
NON-OPERATING INC & EXP	NONOPX	2,000	1,097	341	195	165	398	0	1004
INTEREST & RELATED ITEMS(IRI)	INTREL	110,607	48,659	15,098	8,640	7,296	17,625	0	1004

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	625,488	182,119	61,274	66,425	7,659	46,761	0	1005
- GENERAL SUPPORT FACILITIES	GSF	7,381,878	3,017,082	1,015,098	1,100,427	126,882	774,674	0	1005
- CENTRAL OFFICE EQUIPMENT	COE	27,403,416	15,042,763	1,037,857	8,959,425	490,232	4,555,249	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	17,025,618	8,953,770	0	8,953,770	0	0	0	1005
- - COE CAT 4.11	COE411	3,092,174	3,092,174	0	0	0	3,092,174	0	1005
- - COE CAT 4.12	COE412	153,210	0	0	0	0	0	0	1005
- - COE CAT 4.13	COE413	4,161,776	1,045,742	1,037,857	0	0	7,885	0	1005
- - COE CAT 4.2	COE42	2,185,759	1,733,537	0	0	278,347	1,455,190	0	1005
- - COE CAT 4.3	COE43	776,443	211,885	0	0	211,885	0	0	1005
- INFORMATION ORIG/TERM	IOT	1,465	366	366	0	0	0	0	1005
- CABLE & WIRE FACILITIES	CWF	32,734,638	9,531,118	7,231,694	0	543,468	1,755,956	0	1005
- - C&WF CAT 1.1	CWF11	17,169	0	0	0	0	0	0	1005
- - C&WF CAT 1.2	CWF12	54,942	54,942	0	0	0	54,942	0	1005
- - C&WF CAT 1.3	CWF13	28,926,776	7,231,694	7,231,694	0	0	0	0	1005
- - C&WF CAT 2	CWF2	664,933	539,369	0	0	0	539,369	0	1005
- - C&WF CAT 3	CWF3	1,534,008	1,285,730	0	0	124,085	1,161,645	0	1005
- - C&WF CAT 4	CWF4	1,536,811	419,383	0	0	419,383	0	0	1005
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1005
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1005
TELCOM PLANT-OTHER	PLTOTH	927,872	379,235	127,594	138,319	15,949	97,373	0	1005
ACCUM DEPRECIATION	ACCDEP	51,142,950	20,838,424	6,626,180	9,450,235	730,060	4,031,949	0	1005
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1005
NET DEFERRED FIT	NTDFIT	1,860,607	760,457	255,856	277,363	31,981	195,257	0	1005
NETWORK SUPPORT EXP	NETSPX	1,505	615	207	224	26	158	0	1005
GENERAL SUPPORT EXP	GSFX	1,457,701	595,784	200,452	217,301	25,056	152,975	0	1005
COE EXPENSE	COEX	778,649	427,591	7,462	383,855	3,524	32,749	0	1005
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1005
C&WF EXPENSE	CWFX	2,144,425	624,377	473,744	0	35,602	115,032	0	1005
OTHER PROP & PL EXP	OTHPPX	12,346	5,046	1,698	1,840	212	1,296	0	1005
NETWORK OPERATIONS EXP	NETOPX	1,500,352	613,216	206,317	223,660	25,789	157,451	0	1005
DEPREC & AMORT EXP	DEPAMX	2,631,254	1,039,640	443,259	110,494	63,467	422,420	0	1005
MARKETING EXPENSE	MRKTX	465,043	171,939	57,849	62,712	7,231	44,148	0	1005
SERVICES EXPENSE	SERVX	1,785,646	614,917	155,058	134,894	13,998	69,662	241,305	1005
- CABSX EXPENSE	CABSX	144,865	72,433	0	39,814	4,591	28,028	0	1005
CORP OPER EXP	CORPX	2,958,075	1,117,722	483,068	333,313	36,256	186,577	78,508	1005
OTHER TAXES (EXCL FIT & ITC)	OTAXES	748,563	313,036	105,461	113,501	13,218	80,856	0	1005
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1005
NON-OPERATING INC & EXP	NONOPX	150	57	19	21	2	15	0	1005
INTEREST & RELATED ITEMS(IRI)	INTREL	57,317	23,599	7,940	8,607	992	6,059	0	1005

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	217,194	58,158	18,045	23,040	874	16,030	169	1006
- GENERAL SUPPORT FACILITIES	GSF	4,732,989	1,855,531	571,270	729,419	27,678	507,470	19,693	1006
- CENTRAL OFFICE EQUIPMENT	COE	7,015,724	3,438,342	246,638	1,954,844	66,797	1,170,063	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	4,594,725	1,954,844	0	1,954,844	0	0	0	1006
- - COE CAT 4.11	COE411	1,050,835	1,050,835	0	0	0	1,050,835	0	1006
- - COE CAT 4.12	COE412	39,211	0	0	0	0	0	0	1006
- - COE CAT 4.13	COE413	1,012,501	252,012	246,638	0	0	5,374	0	1006
- - COE CAT 4.2	COE42	318,452	180,651	0	0	66,797	113,854	0	1006
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1006
- INFORMATION ORIG/TERM	IOT	8,429	2,107	2,107	0	0	0	0	1006
- CABLE & WIRE FACILITIES	CWF	5,525,639	1,479,598	1,282,260	0	7,379	189,958	0	1006
- - C&WF CAT 1.1	CWF11	106,971	0	0	0	0	0	0	1006
- - C&WF CAT 1.2	CWF12	27,940	27,940	0	0	0	27,940	0	1006
- - C&WF CAT 1.3	CWF13	5,129,041	1,282,260	1,282,260	0	0	0	0	1006
- - C&WF CAT 2	CWF2	241,540	160,944	0	0	0	160,944	0	1006
- - C&WF CAT 3	CWF3	20,146	8,453	0	0	7,379	1,074	0	1006
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1006
- TANGIBLES	TANGIB	103,127	40,430	12,544	16,017	608	11,143	118	1006
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1006
TELCOM PLANT-OTHER	PLTOTH	48,009	18,767	5,840	7,456	283	5,188	0	1006
ACCUM DEPRECIATION	ACCDEP	13,558,442	5,313,711	1,489,009	2,504,694	67,317	1,239,007	13,685	1006
ACCUM AMORTIZATION	ACCAMO	55,251	21,598	6,721	8,581	326	5,970	0	1006
NET DEFERRED FIT	NTDFIT	506,354	197,912	61,592	78,642	2,983	54,695	0	1006
NETWORK SUPPORT EXP	NETSPX	80,644	31,616	9,810	12,525	475	8,714	92	1006
GENERAL SUPPORT EXP	GSFX	514,178	201,579	62,061	79,242	3,007	55,130	2,139	1006
COE EXPENSE	COEX	370,523	181,590	388	164,831	14,533	1,838	0	1006
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1006
C&WF EXPENSE	CWFX	154,622	41,403	35,881	0	206	5,316	0	1006
OTHER PROP & PL EXP	OTHPPX	87,896	34,459	10,723	13,691	520	9,525	0	1006
NETWORK OPERATIONS EXP	NETOPX	221,891	86,991	27,069	34,563	1,312	24,046	0	1006
DEPREC & AMORT EXP	DEPAMX	674,752	278,435	104,916	35,361	7,207	130,026	925	1006
MARKETING EXPENSE	MRKTX	389,746	123,587	38,346	48,961	1,858	34,063	359	1006
SERVICES EXPENSE	SERVX	358,702	132,198	39,836	37,371	1,418	11,287	42,286	1006
- CABSX EXPENSE	CABSX	52,110	26,055	0	15,029	570	10,456	0	1006
CORP OPER EXP	CORPX	2,169,836	879,079	303,472	369,547	22,038	141,627	42,394	1006
OTHER TAXES (EXCL FIT & ITC)	OTAXES	333,532	132,154	41,123	52,508	1,992	36,531	0	1006
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1006
NON-OPERATING INC & EXP	NONOPX	28,226	11,435	3,548	4,530	172	3,152	33	1006
INTEREST & RELATED ITEMS(IRI)	INTREL	74,962	28,853	8,952	11,431	434	7,953	84	1006

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	464,553	132,502	47,854	34,562	3,452	46,341	294	1007
- GENERAL SUPPORT FACILITIES	GSF	6,243,003	2,326,376	832,889	601,545	60,081	806,548	25,314	1007
- CENTRAL OFFICE EQUIPMENT	COE	9,113,144	4,732,065	333,671	2,376,834	45,742	1,975,818	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	5,113,000	2,376,834	0	2,376,834	0	0	0	1007
- - COE CAT 4.11	COE411	1,628,846	1,626,852	0	0	0	1,626,852	0	1007
- - COE CAT 4.12	COE412	151,234	0	0	0	0	0	0	1007
- - COE CAT 4.13	COE413	1,339,306	335,142	333,671	0	0	1,471	0	1007
- - COE CAT 4.2	COE42	498,309	355,226	0	0	7,731	347,495	0	1007
- - COE CAT 4.3	COE43	382,449	38,011	0	0	38,011	0	0	1007
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1007
- CABLE & WIRE FACILITIES	CWF	15,285,916	4,359,938	2,957,256	0	191,650	1,211,031	0	1007
- - C&WF CAT 1.1	CWF11	27,934	0	0	0	0	0	0	1007
- - C&WF CAT 1.2	CWF12	13,036	13,036	0	0	0	13,036	0	1007
- - C&WF CAT 1.3	CWF13	11,829,023	2,957,256	2,957,256	0	0	0	0	1007
- - C&WF CAT 2	CWF2	1,627,281	1,162,916	0	0	0	1,162,916	0	1007
- - C&WF CAT 3	CWF3	123,002	61,185	0	0	26,106	35,080	0	1007
- - C&WF CAT 4	CWF4	1,665,640	165,545	0	0	165,545	0	0	1007
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1007
- INTANGIBLES	INTANG	264	98	36	26	3	34	0	1007
TELCOM PLANT-OTHER	PLTOTH	1,111,549	413,632	149,593	108,041	10,791	144,862	345	1007
ACCUM DEPRECIATION	ACCDEP	18,049,916	6,872,871	2,053,063	2,922,974	144,799	1,736,510	15,525	1007
ACCUM AMORTIZATION	ACCAMO	269,090	100,051	36,214	26,155	2,612	35,069	0	1007
NET DEFERRED FIT	NTDFIT	2,367,643	880,303	318,633	230,129	22,985	308,556	0	1007
NETWORK SUPPORT EXP	NETSPX	37,605	14,013	5,061	3,655	365	4,901	31	1007
GENERAL SUPPORT EXP	GSFX	240,908	89,771	32,140	23,213	2,318	31,123	977	1007
COE EXPENSE	COEX	605,968	314,653	4,827	280,581	662	28,583	0	1007
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1007
C&WF EXPENSE	CWFX	466,961	133,189	90,340	0	5,855	36,995	0	1007
OTHER PROP & PL EXP	OTHPPX	9	3	1	1	0	1	0	1007
NETWORK OPERATIONS EXP	NETOPX	595,989	222,088	80,387	58,058	5,799	77,844	0	1007
DEPREC & AMORT EXP	DEPAMX	1,223,225	451,683	188,225	38,324	13,939	209,859	1,336	1007
MARKETING EXPENSE	MRKTX	11,529	1,764	637	460	46	617	4	1007
SERVICES EXPENSE	SERVX	412,413	101,359	16,003	11,856	1,199	10,439	61,861	1007
- CABSX EXPENSE	CABSX	34,633	17,317	0	7,095	709	9,513	0	1007
CORP OPER EXP	CORPX	778,426	319,089	103,971	125,535	5,397	63,297	20,890	1007
OTHER TAXES (EXCL FIT & ITC)	OTAXES	389,637	146,352	52,973	38,259	3,821	51,298	0	1007
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1007
NON-OPERATING INC & EXP	NONOPX	5,826	2,388	863	623	62	835	5	1007
INTEREST & RELATED ITEMS(IRI)	INTREL	13,535	4,864	2,286	-125	169	2,524	10	1007

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	309,772	87,348	49,004	4,414	119	33,811	0	1008
- GENERAL SUPPORT FACILITIES	GSF	2,237,778	797,805	447,587	40,317	1,086	308,815	0	1008
- CENTRAL OFFICE EQUIPMENT	COE	3,651,234	1,782,864	485,222	181,458	3,621	1,112,563	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	557,461	181,458	0	181,458	0	0	0	1008
- - COE CAT 4.11	COE411	895,233	895,233	0	0	0	895,233	0	1008
- - COE CAT 4.12	COE412	5,960	0	0	0	0	0	0	1008
- - COE CAT 4.13	COE413	1,954,282	492,792	485,222	0	0	7,570	0	1008
- - COE CAT 4.2	COE42	238,298	213,381	0	0	3,621	209,760	0	1008
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1008
- INFORMATION ORIG/TERM	IOT	79,745	19,936	19,936	0	0	0	0	1008
- CABLE & WIRE FACILITIES	CWF	6,340,736	1,787,934	1,509,325	0	1,267	277,343	0	1008
- - C&WF CAT 1.1	CWF11	18,114	0	0	0	0	0	0	1008
- - C&WF CAT 1.2	CWF12	23,548	23,548	0	0	0	23,548	0	1008
- - C&WF CAT 1.3	CWF13	6,037,299	1,509,325	1,509,325	0	0	0	0	1008
- - C&WF CAT 2	CWF2	120,191	116,657	0	0	0	116,657	0	1008
- - C&WF CAT 3	CWF3	141,584	138,404	0	0	1,267	137,138	0	1008
- - C&WF CAT 4	CWF4	0	0	0	0	0	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	76,597	27,308	15,320	1,380	37	10,570	0	1008
ACCUM DEPRECIATION	ACCDEP	4,309,312	1,535,482	894,287	30,819	2,143	608,233	0	1008
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1008
NET DEFERRED FIT	NTDFIT	1,742,521	621,238	348,529	31,394	846	240,469	0	1008
NETWORK SUPPORT EXP	NETSPX	4,147	1,478	829	75	2	572	0	1008
GENERAL SUPPORT EXP	GSFX	201,961	72,002	40,395	3,639	98	27,871	0	1008
COE EXPENSE	COEX	414,209	202,254	15,546	150,948	116	35,645	0	1008
IOT EXPENSE	IOTX	3,533	883	883	0	0	0	0	1008
C&WF EXPENSE	CWFX	181,361	51,139	43,170	0	36	7,933	0	1008
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1008
NETWORK OPERATIONS EXP	NETOPX	247,137	88,108	49,431	4,453	120	34,105	0	1008
DEPREC & AMORT EXP	DEPAMX	594,049	223,670	111,257	15,767	331	96,315	0	1008
MARKETING EXPENSE	MRKTX	59,683	12,141	6,812	614	17	4,700	0	1008
SERVICES EXPENSE	SERVX	204,518	56,298	10,959	2,166	59	12,549	30,565	1008
- CABSX EXPENSE	CABSX	25,162	12,581	0	1,448	39	11,094	0	1008
CORP OPER EXP	CORPX	655,139	264,851	109,446	79,547	220	60,620	15,018	1008
OTHER TAXES (EXCL FIT & ITC)	OTAXES	244,891	84,625	47,476	4,277	115	32,757	0	1008
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1008
NON-OPERATING INC & EXP	NONOPX	8,936	3,613	2,027	183	5	1,398	0	1008
INTEREST & RELATED ITEMS(IRI)	INTREL	85,555	30,513	16,698	2,141	41	11,634	0	1008

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	56,518	17,089	5,270	6,466	1,191	4,127	35	1009
- GENERAL SUPPORT FACILITIES	GSF	1,324,272	635,632	193,898	237,887	43,824	151,842	8,181	1009
- CENTRAL OFFICE EQUIPMENT	COE	2,875,733	2,124,308	131,766	1,285,602	114,162	592,778	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	1,512,473	1,285,602	0	1,285,602	0	0	0	1009
- - COE CAT 4.11	COE411	458,464	458,464	0	0	0	458,464	0	1009
- - COE CAT 4.12	COE412	4,388	0	0	0	0	0	0	1009
- - COE CAT 4.13	COE413	529,801	133,135	131,766	0	0	1,369	0	1009
- - COE CAT 4.2	COE42	238,952	192,744	0	0	59,798	132,945	0	1009
- - COE CAT 4.3	COE43	131,655	54,363	0	0	54,363	0	0	1009
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1009
- CABLE & WIRE FACILITIES	CWF	4,188,849	1,266,592	916,106	0	122,674	227,813	0	1009
- - C&WF CAT 1.1	CWF11	9,515	0	0	0	0	0	0	1009
- - C&WF CAT 1.2	CWF12	9,515	9,515	0	0	0	9,515	0	1009
- - C&WF CAT 1.3	CWF13	3,664,425	916,106	916,106	0	0	0	0	1009
- - C&WF CAT 2	CWF2	218,806	217,365	0	0	0	217,365	0	1009
- - C&WF CAT 3	CWF3	31,647	18,335	0	0	17,403	933	0	1009
- - C&WF CAT 4	CWF4	254,941	105,271	0	0	105,271	0	0	1009
- TANGIBLES	TANGIB	9,296	4,462	1,376	1,688	311	1,078	9	1009
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1009
TELCOM PLANT-OTHER	PLTOTH	53,291	25,527	7,888	9,678	1,783	6,177	0	1009
ACCUM DEPRECIATION	ACCDEP	6,875,539	3,325,802	1,006,804	1,446,777	205,540	660,706	5,976	1009
ACCUM AMORTIZATION	ACCAMO	7,585	3,633	1,123	1,378	254	879	0	1009
NET DEFERRED FIT	NTDFIT	208,676	99,951	30,890	37,883	6,983	24,195	0	1009
NETWORK SUPPORT EXP	NETSPX	9,978	4,789	1,477	1,812	334	1,157	10	1009
GENERAL SUPPORT EXP	GSFX	58,152	27,912	8,515	10,446	1,924	6,668	359	1009
COE EXPENSE	COEX	370,670	273,814	31,383	67,927	33,323	141,182	0	1009
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1009
C&WF EXPENSE	CWFX	252,628	76,388	55,250	0	7,398	13,739	0	1009
OTHER PROP & PL EXP	OTHPPX	6,303	3,025	935	1,147	211	732	0	1009
NETWORK OPERATIONS EXP	NETOPX	159,398	76,509	23,643	29,007	5,344	18,515	0	1009
DEPREC & AMORT EXP	DEPAMX	262,726	129,895	37,436	20,205	13,426	58,125	703	1009
MARKETING EXPENSE	MRKTX	14,298	5,998	1,850	2,269	418	1,448	12	1009
SERVICES EXPENSE	SERVX	156,069	57,606	12,074	13,779	2,336	2,717	26,700	1009
- CABSX EXPENSE	CABSX	14,168	7,084	0	3,887	716	2,481	0	1009
CORP OPER EXP	CORPX	551,615	301,172	96,156	66,284	26,899	97,631	14,203	1009
OTHER TAXES (EXCL FIT & ITC)	OTAXES	66,485	37,011	11,762	10,728	3,044	11,446	31	1009
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1009
NON-OPERATING INC & EXP	NONOPX	1,475	805	248	305	56	194	2	1009
INTEREST & RELATED ITEMS(IRI)	INTREL	49,445	22,487	6,935	8,508	1,567	5,431	46	1009

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	505,340	148,298	70,771	31,483	2,641	43,388	15	1010
- GENERAL SUPPORT FACILITIES	GSF	7,242,786	2,586,281	1,233,594	548,777	46,034	756,295	1,581	1010
- CENTRAL OFFICE EQUIPMENT	COE	14,388,214	6,529,365	1,199,634	2,749,113	225,385	2,355,233	0	1010
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1010
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1010
- - COE CAT 3	COE3	6,452,986	2,749,113	0	2,749,113	0	0	0	1010
- - COE CAT 4.11	COE411	2,144,292	2,144,292	0	0	0	2,144,292	0	1010
- - COE CAT 4.12	COE412	19,445	0	0	0	0	0	0	1010
- - COE CAT 4.13	COE413	4,878,726	1,243,841	1,199,634	0	0	44,207	0	1010
- - COE CAT 4.2	COE42	748,725	370,170	0	0	203,436	166,734	0	1010
- - COE CAT 4.3	COE43	144,040	21,949	0	0	21,949	0	0	1010
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1010
- CABLE & WIRE FACILITIES	CWF	21,872,531	6,418,757	4,980,088	0	5,222	1,433,447	0	1010
- - C&WF CAT 1.1	CWF11	149,376	0	0	0	0	0	0	1010
- - C&WF CAT 1.2	CWF12	183,519	183,519	0	0	0	183,519	0	1010
- - C&WF CAT 1.3	CWF13	19,920,353	4,980,088	4,980,088	0	0	0	0	1010
- - C&WF CAT 2	CWF2	1,578,785	1,247,380	0	0	0	1,247,380	0	1010
- - C&WF CAT 3	CWF3	6,230	2,549	0	0	0	2,549	0	1010
- - C&WF CAT 4	CWF4	34,268	5,222	0	0	5,222	0	0	1010
- TANGIBLES	TANGIB	2,445,846	873,372	416,752	185,397	15,552	255,504	167	1010
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1010
TELCOM PLANT-OTHER	PLTOTH	183,766	65,613	31,315	13,931	1,169	19,199	0	1010
ACCUM DEPRECIATION	ACCDEP	22,429,359	7,919,863	3,709,056	2,072,335	110,849	2,026,799	823	1010
ACCUM AMORTIZATION	ACCAMO	975,725	348,349	166,256	73,961	6,204	101,928	0	1010
NET DEFERRED FIT	NTDFIT	2,826,446	1,008,925	482,002	213,580	17,972	295,371	0	1010
NETWORK SUPPORT EXP	NETSPX	72,513	25,893	12,357	5,497	461	7,576	3	1010
GENERAL SUPPORT EXP	GSFX	923,097	329,623	157,222	69,942	5,867	96,390	201	1010
COE EXPENSE	COEX	812,667	368,788	69,022	141,700	22,554	135,511	0	1010
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1010
C&WF EXPENSE	CWFX	618,458	181,494	140,815	0	148	40,532	0	1010
OTHER PROP & PL EXP	OTHPPX	162,460	58,012	27,687	12,317	1,033	16,975	0	1010
NETWORK OPERATIONS EXP	NETOPX	887,306	316,843	151,219	67,271	5,643	92,710	0	1010
DEPREC & AMORT EXP	DEPAMX	2,089,370	738,242	349,041	183,738	10,849	194,479	133	1010
MARKETING EXPENSE	MRKTX	182,721	41,580	19,843	8,827	740	12,165	4	1010
SERVICES EXPENSE	SERVX	348,416	125,320	61,749	32,193	2,719	14,952	13,708	1010
- CABSX EXPENSE	CABSX	46,100	23,050	0	9,362	785	12,902	0	1010
CORP OPER EXP	CORPX	891,615	365,851	180,970	77,316	8,966	95,415	3,186	1010
OTHER TAXES (EXCL FIT & ITC)	OTAXES	354,915	130,375	62,982	23,429	2,651	41,306	7	1010
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1010
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1010
INTEREST & RELATED ITEMS(IRI)	INTREL	113,145	40,720	19,433	8,645	725	11,914	4	1010

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	105,968	27,825	16,355	2,724	1,495	7,251	0	1011
- GENERAL SUPPORT FACILITIES	GSF	1,331,975	429,202	252,281	42,010	23,065	111,847	0	1011
- CENTRAL OFFICE EQUIPMENT	COE	7,206,966	3,074,179	789,939	624,862	310,142	1,349,236	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	1,981,003	624,862	0	624,862	0	0	0	1011
- - COE CAT 4.11	COE411	1,128,762	1,128,762	0	0	0	1,128,762	0	1011
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1011
- - COE CAT 4.13	COE413	3,211,683	812,720	789,939	0	0	22,780	0	1011
- - COE CAT 4.2	COE42	885,517	507,836	0	0	310,142	197,694	0	1011
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1011
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1011
- CABLE & WIRE FACILITIES	CWF	12,604,937	3,309,810	2,962,507	0	32,923	314,381	0	1011
- - C&WF CAT 1.1	CWF11	109,304	0	0	0	0	0	0	1011
- - C&WF CAT 1.2	CWF12	85,433	85,433	0	0	0	85,433	0	1011
- - C&WF CAT 1.3	CWF13	11,850,028	2,962,507	2,962,507	0	0	0	0	1011
- - C&WF CAT 2	CWF2	473,476	207,715	0	0	0	207,715	0	1011
- - C&WF CAT 3	CWF3	86,697	54,155	0	0	32,923	21,233	0	1011
- - C&WF CAT 4	CWF4	0	0	0	0	0	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	294,457	94,883	55,771	9,287	5,099	24,726	0	1011
ACCUM DEPRECIATION	ACCDEP	14,723,771	4,828,534	2,643,107	628,962	269,154	1,287,311	0	1011
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1011
NET DEFERRED FIT	NTDFIT	283,702	91,417	53,734	8,948	4,913	23,823	0	1011
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1011
GENERAL SUPPORT EXP	GSFX	483,902	155,928	91,653	15,262	8,379	40,634	0	1011
COE EXPENSE	COEX	265,895	113,419	22,584	43,394	8,867	38,574	0	1011
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1011
C&WF EXPENSE	CWFX	448,534	117,776	105,418	0	1,172	11,187	0	1011
OTHER PROP & PL EXP	OTHPPX	3,188	1,027	604	101	55	268	0	1011
NETWORK OPERATIONS EXP	NETOPX	390,159	125,721	73,898	12,306	6,756	32,762	0	1011
DEPREC & AMORT EXP	DEPAMX	1,541,728	524,724	283,007	45,132	34,576	162,009	0	1011
MARKETING EXPENSE	MRKTX	115,846	29,190	17,158	2,857	1,569	7,607	0	1011
SERVICES EXPENSE	SERVX	423,133	154,902	45,361	11,687	6,011	23,422	68,421	1011
- CABSX EXPENSE	CABSX	54,923	27,462	0	6,521	3,580	17,361	0	1011
CORP OPER EXP	CORPX	926,120	337,428	199,570	34,579	13,252	62,388	27,637	1011
OTHER TAXES (EXCL FIT & ITC)	OTAXES	257,717	85,011	51,930	6,748	4,471	21,861	0	1011
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1011
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1011
INTEREST & RELATED ITEMS(IRI)	INTREL	0	0	0	0	0	0	0	1011

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	740,515	194,040	129,509	10,815	9,862	43,854	0	1012
- GENERAL SUPPORT FACILITIES	GSF	7,544,203	2,304,032	1,537,791	128,414	117,102	520,724	0	1012
- CENTRAL OFFICE EQUIPMENT	COE	27,789,642	10,757,786	3,925,024	1,364,200	1,000,223	4,468,338	0	1012
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1012
- - COE CAT 2	COE2	35,547	19,566	0	0	19,566	0	0	1012
- - COE CAT 3	COE3	5,065,876	1,364,200	0	1,364,200	0	0	0	1012
- - COE CAT 4.11	COE411	3,663,518	3,663,518	0	0	0	3,663,518	0	1012
- - COE CAT 4.12	COE412	51,294	0	0	0	0	0	0	1012
- - COE CAT 4.13	COE413	15,926,473	3,989,391	3,925,024	0	0	64,367	0	1012
- - COE CAT 4.2	COE42	2,980,970	1,707,241	0	0	966,787	740,454	0	1012
- - COE CAT 4.3	COE43	65,965	13,870	0	0	13,870	0	0	1012
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1012
- CABLE & WIRE FACILITIES	CWF	52,355,527	13,718,897	12,411,564	0	243,802	1,063,531	0	1012
- - C&WF CAT 1.1	CWF11	512,297	0	0	0	0	0	0	1012
- - C&WF CAT 1.2	CWF12	203,539	203,539	0	0	0	203,539	0	1012
- - C&WF CAT 1.3	CWF13	49,646,258	12,411,564	12,411,564	0	0	0	0	1012
- - C&WF CAT 2	CWF2	1,386,945	757,759	0	0	0	757,759	0	1012
- - C&WF CAT 3	CWF3	565,738	337,467	0	0	235,233	102,234	0	1012
- - C&WF CAT 4	CWF4	40,750	8,568	0	0	8,568	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	1,212,995	370,454	247,254	20,647	18,828	83,725	0	1012
ACCUM DEPRECIATION	ACCDEP	58,647,295	18,054,177	11,509,515	1,439,118	941,601	4,163,943	0	1012
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1012
NET DEFERRED FIT	NTDFIT	1,059,537	323,587	215,973	18,035	16,446	73,133	0	1012
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1012
GENERAL SUPPORT EXP	GSFX	1,968,362	601,146	401,226	33,505	30,553	135,863	0	1012
COE EXPENSE	COEX	1,051,534	407,065	107,147	149,032	28,908	121,978	0	1012
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1012
C&WF EXPENSE	CWFX	1,906,126	499,469	451,872	0	8,876	38,720	0	1012
OTHER PROP & PL EXP	OTHPPX	30,470	9,306	6,211	519	473	2,103	0	1012
NETWORK OPERATIONS EXP	NETOPX	2,727,365	832,949	555,939	46,424	42,335	188,251	0	1012
DEPREC & AMORT EXP	DEPAMX	6,341,539	2,055,644	1,310,834	29,268	129,712	585,830	0	1012
MARKETING EXPENSE	MRKTX	564,033	177,934	118,759	9,917	9,043	40,214	0	1012
SERVICES EXPENSE	SERVX	1,802,131	610,912	219,720	40,625	25,521	92,754	232,292	1012
- CABSX EXPENSE	CABSX	181,304	90,652	0	15,192	13,854	61,606	0	1012
CORP OPER EXP	CORPX	5,572,312	1,822,186	1,158,653	145,397	75,657	321,865	120,614	1012
OTHER TAXES (EXCL FIT & ITC)	OTAXES	1,005,883	314,750	215,528	13,175	15,755	70,292	0	1012
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1012
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1012
INTEREST & RELATED ITEMS(IRI)	INTREL	0	0	0	0	0	0	0	1012

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	159,985	39,119	31,737	3,297	2,140	1,920	24	1013
- GENERAL SUPPORT FACILITIES	GSF	2,276,204	584,423	468,146	48,630	31,573	28,328	7,746	1013
- CENTRAL OFFICE EQUIPMENT	COE	15,012,472	3,921,268	2,226,179	997,864	424,485	272,740	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	3,770,148	997,864	0	997,864	0	0	0	1013
- - COE CAT 4.11	COE411	642,200	112,942	0	0	0	112,942	0	1013
- - COE CAT 4.12	COE412	77,065	3,796	0	0	0	3,796	0	1013
- - COE CAT 4.13	COE413	9,009,191	2,252,823	2,226,179	0	0	26,644	0	1013
- - COE CAT 4.2	COE42	1,037,700	467,661	0	0	338,303	129,358	0	1013
- - COE CAT 4.3	COE43	476,168	86,182	0	0	86,182	0	0	1013
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1013
- CABLE & WIRE FACILITIES	CWF	31,099,024	7,911,909	7,379,990	0	223,375	308,544	0	1013
- - C&WF CAT 1.1	CWF11	258,021	0	0	0	0	0	0	1013
- - C&WF CAT 1.2	CWF12	88,328	88,328	0	0	0	88,328	0	1013
- - C&WF CAT 1.3	CWF13	29,519,959	7,379,990	7,379,990	0	0	0	0	1013
- - C&WF CAT 2	CWF2	440,337	152,482	0	0	0	152,482	0	1013
- - C&WF CAT 3	CWF3	511,542	240,281	0	0	172,546	67,735	0	1013
- - C&WF CAT 4	CWF4	280,836	50,829	0	0	50,829	0	0	1013
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1013
- INTANGIBLES	INTANG	196,633	50,461	40,939	4,253	2,761	2,477	31	1013
TELCOM PLANT-OTHER	PLTOTH	1,867,229	478,883	388,757	40,383	26,219	23,524	0	1013
ACCUM DEPRECIATION	ACCDEP	28,346,350	7,282,582	5,774,672	724,212	415,479	362,527	5,691	1013
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1013
NET DEFERRED FIT	NTDFIT	2,108,361	540,777	439,071	45,555	29,592	26,559	0	1013
NETWORK SUPPORT EXP	NETSPX	3,817	980	795	83	54	48	1	1013
GENERAL SUPPORT EXP	GSFX	420,857	108,056	86,557	8,991	5,838	5,238	1,432	1013
COE EXPENSE	COEX	283,536	75,438	35,640	28,636	6,796	4,366	0	1013
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1013
C&WF EXPENSE	CWFX	1,040,150	264,625	246,834	0	7,471	10,320	0	1013
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1013
NETWORK OPERATIONS EXP	NETOPX	786,527	201,839	163,853	17,021	11,051	9,915	0	1013
DEPREC & AMORT EXP	DEPAMX	2,864,667	736,586	578,750	74,264	45,117	38,083	372	1013
MARKETING EXPENSE	MRKTX	580,181	242,442	196,692	20,432	13,265	11,902	151	1013
SERVICES EXPENSE	SERVX	594,730	156,608	28,558	23,277	15,088	12,636	77,050	1013
- CABSX EXPENSE	CABSX	101,462	41,751	0	18,707	12,146	10,898	0	1013
CORP OPER EXP	CORPX	1,460,351	425,007	323,017	34,494	20,871	19,071	27,554	1013
OTHER TAXES (EXCL FIT & ITC)	OTAXES	285,561	77,352	64,240	5,300	4,045	3,743	24	1013
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1013
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1013
INTEREST & RELATED ITEMS(IRI)	INTREL	64	0	0	0	0	0	0	1013

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	118,255	31,441	17,380	5,313	793	7,955	0	1014
- GENERAL SUPPORT FACILITIES	GSF	2,455,487	775,127	428,481	130,975	19,545	196,125	0	1014
- CENTRAL OFFICE EQUIPMENT	COE	8,640,684	3,258,172	834,367	1,029,188	130,992	1,263,625	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	3,718,472	1,029,188	0	1,029,188	0	0	0	1014
- - COE CAT 4.11	COE411	1,133,282	1,133,282	0	0	0	1,133,282	0	1014
- - COE CAT 4.12	COE412	5,039	0	0	0	0	0	0	1014
- - COE CAT 4.13	COE413	3,358,562	843,407	834,367	0	0	9,040	0	1014
- - COE CAT 4.2	COE42	351,145	241,869	0	0	120,565	121,304	0	1014
- - COE CAT 4.3	COE43	74,184	10,427	0	0	10,427	0	0	1014
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1014
- CABLE & WIRE FACILITIES	CWF	10,654,224	2,832,677	2,532,582	0	22,592	277,503	0	1014
- - C&WF CAT 1.1	CWF11	36,585	0	0	0	0	0	0	1014
- - C&WF CAT 1.2	CWF12	27,439	27,439	0	0	0	27,439	0	1014
- - C&WF CAT 1.3	CWF13	10,130,328	2,532,582	2,532,582	0	0	0	0	1014
- - C&WF CAT 2	CWF2	319,365	249,940	0	0	0	249,940	0	1014
- - C&WF CAT 3	CWF3	5,846	3,790	0	0	3,665	125	0	1014
- - C&WF CAT 4	CWF4	134,662	18,927	0	0	18,927	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	2,092,365	660,500	365,116	111,606	16,655	167,122	0	1014
ACCUM DEPRECIATION	ACCDEP	15,423,337	4,747,044	2,566,157	1,023,492	104,255	1,053,140	0	1014
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1014
NET DEFERRED FIT	NTDFIT	337,416	106,373	59,263	17,603	2,673	26,834	0	1014
NETWORK SUPPORT EXP	NETSPX	29,619	9,350	5,168	1,580	236	2,366	0	1014
GENERAL SUPPORT EXP	GSFX	180,428	56,956	31,485	9,624	1,436	14,411	0	1014
COE EXPENSE	COEX	589,506	222,287	23,495	157,177	6,033	35,583	0	1014
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1014
C&WF EXPENSE	CWFX	686,920	182,634	163,286	0	1,457	17,892	0	1014
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1014
NETWORK OPERATIONS EXP	NETOPX	419,008	132,269	73,117	22,350	3,335	33,467	0	1014
DEPREC & AMORT EXP	DEPAMX	1,469,941	523,876	216,287	100,176	19,262	188,151	0	1014
MARKETING EXPENSE	MRKTX	29,599	9,282	5,131	1,568	234	2,349	0	1014
SERVICES EXPENSE	SERVX	589,847	235,161	34,903	39,837	5,945	54,846	99,630	1014
- CABSX EXPENSE	CABSX	185,216	92,608	0	34,991	5,222	52,396	0	1014
CORP OPER EXP	CORPX	1,111,860	396,612	176,852	99,763	8,026	69,154	42,817	1014
OTHER TAXES (EXCL FIT & ITC)	OTAXES	108,686	45,481	25,730	5,425	1,305	13,022	0	1014
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1014
NON-OPERATING INC & EXP	NONOPX	1,850	660	365	112	17	167	0	1014
INTEREST & RELATED ITEMS(IRI)	INTREL	477,280	157,410	87,014	26,598	3,969	39,828	0	1014

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	129,571	35,007	22,604	5,911	717	5,775	0	1015
- GENERAL SUPPORT FACILITIES	GSF	4,812,163	1,514,808	978,124	255,767	31,018	249,897	0	1015
- CENTRAL OFFICE EQUIPMENT	COE	7,218,509	3,225,560	678,557	1,519,383	179,519	848,103	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	3,191,759	1,519,383	0	1,519,383	0	0	0	1015
- - COE CAT 4.11	COE411	651,131	651,131	0	0	0	651,131	0	1015
- - COE CAT 4.12	COE412	73,464	0	0	0	0	0	0	1015
- - COE CAT 4.13	COE413	2,736,381	693,819	678,557	0	0	15,262	0	1015
- - COE CAT 4.2	COE42	511,537	351,769	0	0	170,060	181,709	0	1015
- - COE CAT 4.3	COE43	54,237	9,459	0	0	9,459	0	0	1015
- INFORMATION ORIG/TERM	IOT	2,000	500	500	0	0	0	0	1015
- CABLE & WIRE FACILITIES	CWF	21,366,076	5,772,632	5,131,478	0	4,745	636,410	0	1015
- - C&WF CAT 1.1	CWF11	52,125	0	0	0	0	0	0	1015
- - C&WF CAT 1.2	CWF12	115,419	115,419	0	0	0	115,419	0	1015
- - C&WF CAT 1.3	CWF13	20,525,911	5,131,478	5,131,478	0	0	0	0	1015
- - C&WF CAT 2	CWF2	661,758	520,703	0	0	0	520,703	0	1015
- - C&WF CAT 3	CWF3	7,168	4,388	0	0	4,101	288	0	1015
- - C&WF CAT 4	CWF4	3,696	645	0	0	645	0	0	1015
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1015
- INTANGIBLES	INTANG	5,217	1,642	1,060	277	34	271	0	1015
TELCOM PLANT-OTHER	PLTOTH	262,905	82,759	53,438	13,973	1,695	13,653	0	1015
ACCUM DEPRECIATION	ACCDEP	21,865,258	7,108,485	4,213,795	1,576,004	154,217	1,164,469	0	1015
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1015
NET DEFERRED FIT	NTDFIT	488,252	153,656	99,312	25,781	3,157	25,406	0	1015
NETWORK SUPPORT EXP	NETSPX	29,511	9,290	5,998	1,569	190	1,533	0	1015
GENERAL SUPPORT EXP	GSFX	702,336	221,086	142,757	37,329	4,527	36,473	0	1015
COE EXPENSE	COEX	471,841	210,840	24,896	140,261	14,567	31,117	0	1015
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1015
C&WF EXPENSE	CWFX	760,826	205,558	182,727	0	169	22,662	0	1015
OTHER PROP & PL EXP	OTHPPX	65,719	20,688	13,358	3,493	424	3,413	0	1015
NETWORK OPERATIONS EXP	NETOPX	509,639	160,428	103,590	27,087	3,285	26,466	0	1015
DEPREC & AMORT EXP	DEPAMX	2,376,984	778,161	474,628	108,355	26,219	168,958	0	1015
MARKETING EXPENSE	MRKTX	142,253	36,605	23,636	6,181	750	6,039	0	1015
SERVICES EXPENSE	SERVX	764,732	286,572	87,140	40,941	4,965	24,573	128,952	1015
- CABSX EXPENSE	CABSX	101,890	50,945	0	24,279	2,944	23,722	0	1015
CORP OPER EXP	CORPX	2,180,368	801,239	437,170	164,940	18,543	97,781	82,805	1015
OTHER TAXES (EXCL FIT & ITC)	OTAXES	208,809	87,013	60,097	10,785	1,692	14,439	0	1015
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1015
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1015
INTEREST & RELATED ITEMS(IRI)	INTREL	260,984	76,879	49,641	12,981	1,574	12,683	0	1015

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	311,111	68,400	54,369	6,334	1,286	6,379	32	1016
- GENERAL SUPPORT FACILITIES	GSF	7,745,744	1,979,602	1,568,655	182,747	37,114	184,049	7,038	1016
- CENTRAL OFFICE EQUIPMENT	COE	20,751,983	5,005,879	3,209,714	1,201,183	203,425	391,558	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	4,000,904	1,201,183	0	1,201,183	0	0	0	1016
- - COE CAT 4.11	COE411	2,677,078	0	0	0	0	0	0	1016
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1016
- - COE CAT 4.13	COE413	13,024,427	3,230,127	3,209,714	0	0	20,413	0	1016
- - COE CAT 4.2	COE42	1,049,574	574,570	0	0	203,425	371,145	0	1016
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1016
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1016
- CABLE & WIRE FACILITIES	CWF	30,010,223	7,959,673	7,100,966	0	40,523	818,184	0	1016
- - C&WF CAT 1.1	CWF11	365,389	0	0	0	0	0	0	1016
- - C&WF CAT 1.2	CWF12	45,160	45,160	0	0	0	45,160	0	1016
- - C&WF CAT 1.3	CWF13	28,403,864	7,100,966	7,100,966	0	0	0	0	1016
- - C&WF CAT 2	CWF2	1,090,577	772,675	0	0	0	772,675	0	1016
- - C&WF CAT 3	CWF3	105,233	40,872	0	0	40,523	349	0	1016
- - C&WF CAT 4	CWF4	0	0	0	0	0	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	0	0	0	0	0	0	0	1016
ACCUM DEPRECIATION	ACCDEP	34,773,308	8,806,013	6,585,270	1,237,823	200,548	777,896	4,476	1016
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1016
NET DEFERRED FIT	NTDFIT	3,582,617	914,708	727,282	84,884	17,211	85,332	0	1016
NETWORK SUPPORT EXP	NETSPX	45,765	11,690	9,292	1,083	220	1,090	6	1016
GENERAL SUPPORT EXP	GSFX	878,043	224,404	177,820	20,716	4,207	20,863	798	1016
COE EXPENSE	COEX	1,944,609	480,677	286,877	126,231	32,573	34,997	0	1016
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1016
C&WF EXPENSE	CWFX	1,399,702	371,246	331,195	0	1,890	38,161	0	1016
OTHER PROP & PL EXP	OTHPPX	59,392	15,170	12,064	1,405	285	1,415	0	1016
NETWORK OPERATIONS EXP	NETOPX	1,217,114	310,872	247,217	28,800	5,849	29,006	0	1016
DEPREC & AMORT EXP	DEPAMX	3,454,214	874,537	669,631	106,010	19,496	78,996	403	1016
MARKETING EXPENSE	MRKTX	339,207	43,361	34,466	4,015	815	4,044	20	1016
SERVICES EXPENSE	SERVX	805,468	208,993	90,802	34,249	4,606	15,362	63,975	1016
- CABSX EXPENSE	CABSX	123,231	30,679	0	13,881	2,819	13,980	0	1016
CORP OPER EXP	CORPX	2,002,202	560,492	417,136	65,110	15,171	43,588	19,487	1016
OTHER TAXES (EXCL FIT & ITC)	OTAXES	104,864	58,627	50,520	1,441	773	5,878	15	1016
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1016
NON-OPERATING INC & EXP	NONOPX	1,503	423	336	39	8	39	0	1016
INTEREST & RELATED ITEMS(IRI)	INTREL	617,528	146,215	116,221	13,540	2,750	13,636	69	1016

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	132,639	41,897	16,131	13,562	629	11,575	0	1017
- GENERAL SUPPORT FACILITIES	GSF	6,059,656	2,285,087	879,793	739,693	34,298	631,304	0	1017
- CENTRAL OFFICE EQUIPMENT	COE	11,877,238	5,104,573	963,394	2,697,356	115,380	1,328,442	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	6,204,319	2,697,356	0	2,697,356	0	0	0	1017
- - COE CAT 4.11	COE411	1,094,229	1,094,229	0	0	0	1,094,229	0	1017
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1017
- - COE CAT 4.13	COE413	3,923,104	978,187	963,394	0	0	14,793	0	1017
- - COE CAT 4.2	COE42	628,476	331,181	0	0	111,761	219,420	0	1017
- - COE CAT 4.3	COE43	27,110	3,619	0	0	3,619	0	0	1017
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1017
- CABLE & WIRE FACILITIES	CWF	10,219,852	3,228,207	2,244,853	0	9,690	973,664	0	1017
- - C&WF CAT 1.1	CWF11	127,539	0	0	0	0	0	0	1017
- - C&WF CAT 1.2	CWF12	34,470	34,470	0	0	0	34,470	0	1017
- - C&WF CAT 1.3	CWF13	8,979,410	2,244,853	2,244,853	0	0	0	0	1017
- - C&WF CAT 2	CWF2	1,027,226	938,104	0	0	0	938,104	0	1017
- - C&WF CAT 3	CWF3	21,179	6,771	0	0	5,681	1,091	0	1017
- - C&WF CAT 4	CWF4	30,028	4,009	0	0	4,009	0	0	1017
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1017
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1017
TELCOM PLANT-OTHER	PLTOTH	293,644	110,733	42,634	35,845	1,662	30,592	0	1017
ACCUM DEPRECIATION	ACCDEP	25,334,524	9,557,023	3,629,900	3,215,880	137,706	2,573,537	0	1017
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1017
NET DEFERRED FIT	NTDFIT	-649,791	-245,051	-94,404	-79,138	-3,690	-67,819	0	1017
NETWORK SUPPORT EXP	NETSPX	3,350	1,263	486	409	19	349	0	1017
GENERAL SUPPORT EXP	GSFX	1,417,009	534,352	205,734	172,972	8,020	147,626	0	1017
COE EXPENSE	COEX	940,595	404,247	52,813	269,125	9,484	72,825	0	1017
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1017
C&WF EXPENSE	CWFX	1,294,656	408,951	284,379	0	1,228	123,344	0	1017
OTHER PROP & PL EXP	OTHPPX	-2,280	-860	-331	-278	-13	-238	0	1017
NETWORK OPERATIONS EXP	NETOPX	1,475,346	556,351	214,204	180,093	8,351	153,704	0	1017
DEPREC & AMORT EXP	DEPAMX	1,659,343	612,275	288,289	94,055	12,526	217,405	0	1017
MARKETING EXPENSE	MRKTX	51,095	11,750	4,524	3,804	176	3,246	0	1017
SERVICES EXPENSE	SERVX	806,192	304,503	73,778	50,381	2,660	15,085	162,600	1017
- CABSX EXPENSE	CABSX	64,081	32,041	0	16,865	782	14,394	0	1017
CORP OPER EXP	CORPX	2,609,739	1,003,652	413,029	288,497	12,762	220,024	69,341	1017
OTHER TAXES (EXCL FIT & ITC)	OTAXES	71,122	38,549	15,319	11,304	634	11,292	0	1017
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1017
NON-OPERATING INC & EXP	NONOPX	10,916	4,198	1,616	1,359	63	1,160	0	1017
INTEREST & RELATED ITEMS(IRI)	INTREL	19,423	7,267	2,798	2,352	109	2,008	0	1017

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	192,641	53,097	24,092	17,672	565	10,464	304	1018
- GENERAL SUPPORT FACILITIES	GSF	5,820,977	1,994,791	903,215	662,538	21,181	392,309	15,548	1018
- CENTRAL OFFICE EQUIPMENT	COE	7,728,740	3,269,170	447,743	1,938,348	48,721	805,146	29,213	1018
- - COE CAT 1	COE1	255,541	35,822	0	6,609	0	0	29,213	1018
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1018
- - COE CAT 3	COE3	4,718,474	1,931,739	0	1,931,739	0	0	0	1018
- - COE CAT 4.11	COE411	737,752	737,752	0	0	0	737,752	0	1018
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1018
- - COE CAT 4.13	COE413	1,816,312	461,230	447,743	0	0	13,487	0	1018
- - COE CAT 4.2	COE42	200,661	102,627	0	0	48,721	53,906	0	1018
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1018
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1018
- CABLE & WIRE FACILITIES	CWF	9,253,843	2,550,594	2,194,738	0	13,247	342,609	0	1018
- - C&WF CAT 1.1	CWF11	58,099	0	0	0	0	0	0	1018
- - C&WF CAT 1.2	CWF12	66,113	66,113	0	0	0	66,113	0	1018
- - C&WF CAT 1.3	CWF13	8,778,952	2,194,738	2,194,738	0	0	0	0	1018
- - C&WF CAT 2	CWF2	312,257	275,827	0	0	0	275,827	0	1018
- - C&WF CAT 3	CWF3	38,422	13,916	0	0	13,247	669	0	1018
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1018
- TANGIBLES	TANGIB	700	240	109	80	3	47	2	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	18,404,426	6,432,572	2,668,493	2,403,789	68,471	1,253,216	38,603	1018
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1018
NET DEFERRED FIT	NTDFIT	-762,223	-259,716	-118,473	-87,024	-2,777	-51,443	0	1018
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1018
GENERAL SUPPORT EXP	GSFX	830,838	284,720	128,917	94,565	3,023	55,995	2,219	1018
COE EXPENSE	COEX	858,166	362,995	36,085	247,668	5,263	64,888	9,090	1018
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1018
C&WF EXPENSE	CWFX	353,542	97,445	83,850	0	506	13,089	0	1018
OTHER PROP & PL EXP	OTHPPX	47,723	16,354	7,426	5,447	174	3,225	82	1018
NETWORK OPERATIONS EXP	NETOPX	551,760	189,083	85,854	62,976	2,013	37,290	949	1018
DEPREC & AMORT EXP	DEPAMX	939,778	297,483	181,464	52,636	3,017	59,030	1,336	1018
MARKETING EXPENSE	MRKTX	192,021	42,879	19,456	14,271	456	8,450	246	1018
SERVICES EXPENSE	SERVX	295,652	54,274	14,111	17,215	447	6,325	16,176	1018
- CABSX EXPENSE	CABSX	31,489	15,745	0	9,694	310	5,740	0	1018
CORP OPER EXP	CORPX	1,674,847	595,548	235,208	237,067	6,372	101,479	15,422	1018
OTHER TAXES (EXCL FIT & ITC)	OTAXES	93,818	44,102	22,804	11,872	471	8,880	75	1018
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1018
NON-OPERATING INC & EXP	NONOPX	40,327	14,585	6,618	4,854	155	2,874	84	1018
INTEREST & RELATED ITEMS(IRI)	INTREL	1,624	515	233	171	5	101	3	1018

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	643,370	180,364	106,076	16,504	10,459	47,326	0	1019
- GENERAL SUPPORT FACILITIES	GSF	11,442,969	3,656,204	2,150,282	334,550	212,016	959,355	0	1019
- CENTRAL OFFICE EQUIPMENT	COE	22,376,438	9,762,120	1,175,657	2,603,727	1,612,667	4,370,068	0	1019
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1019
- - COE CAT 2	COE2	164,744	113,518	0	0	113,518	0	0	1019
- - COE CAT 3	COE3	9,018,585	2,603,727	0	2,603,727	0	0	0	1019
- - COE CAT 4.11	COE411	4,137,009	4,137,009	0	0	0	4,137,009	0	1019
- - COE CAT 4.12	COE412	727,355	0	0	0	0	0	0	1019
- - COE CAT 4.13	COE413	4,789,076	1,191,459	1,175,657	0	0	15,802	0	1019
- - COE CAT 4.2	COE42	3,438,046	1,703,181	0	0	1,485,924	217,257	0	1019
- - COE CAT 4.3	COE43	101,623	13,226	0	0	13,226	0	0	1019
- INFORMATION ORIG/TERM	IOT	14,044	3,511	3,511	0	0	0	0	1019
- CABLE & WIRE FACILITIES	CWF	66,667,511	18,689,762	15,555,985	0	37,404	3,096,373	0	1019
- - C&WF CAT 1.1	CWF11	934,774	0	0	0	0	0	0	1019
- - C&WF CAT 1.2	CWF12	209,094	209,094	0	0	0	209,094	0	1019
- - C&WF CAT 1.3	CWF13	62,223,939	15,555,985	15,555,985	0	0	0	0	1019
- - C&WF CAT 2	CWF2	3,210,989	2,886,627	0	0	0	2,886,627	0	1019
- - C&WF CAT 3	CWF3	83,301	37,352	0	0	36,699	652	0	1019
- - C&WF CAT 4	CWF4	5,414	705	0	0	705	0	0	1019
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1019
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1019
TELCOM PLANT-OTHER	PLTOTH	3,150,601	1,006,665	592,039	92,112	58,375	264,140	0	1019
ACCUM DEPRECIATION	ACCDEP	77,932,994	25,377,827	13,938,836	2,827,256	1,666,073	6,945,662	0	1019
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1019
NET DEFERRED FIT	NTDFIT	-2,646,963	-867,373	-511,411	-44,159	-58,111	-253,692	0	1019
NETWORK SUPPORT EXP	NETSPX	46,000	14,698	8,644	1,345	852	3,857	0	1019
GENERAL SUPPORT EXP	GSFX	1,230,230	393,077	231,176	35,967	22,794	103,140	0	1019
COE EXPENSE	COEX	1,339,386	572,886	47,309	198,095	151,630	175,852	0	1019
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1019
C&WF EXPENSE	CWFX	2,419,642	678,329	564,592	0	1,358	112,380	0	1019
OTHER PROP & PL EXP	OTHPPX	-2,945	-941	-553	-86	-55	-247	0	1019
NETWORK OPERATIONS EXP	NETOPX	1,151,039	367,775	216,295	33,652	21,327	96,501	0	1019
DEPREC & AMORT EXP	DEPAMX	4,460,896	1,668,421	728,524	94,433	190,397	655,067	0	1019
MARKETING EXPENSE	MRKTX	177,632	43,667	25,682	3,996	2,532	11,458	0	1019
SERVICES EXPENSE	SERVX	1,286,180	330,728	109,231	38,862	25,707	82,094	74,834	1019
- CABSX EXPENSE	CABSX	247,692	123,846	0	27,513	17,436	78,897	0	1019
CORP OPER EXP	CORPX	2,655,356	932,046	495,603	113,618	82,398	213,162	27,266	1019
OTHER TAXES (EXCL FIT & ITC)	OTAXES	511,006	183,968	118,259	11,328	8,766	45,616	0	1019
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1019
NON-OPERATING INC & EXP	NONOPX	12,874	4,737	2,786	433	275	1,243	0	1019
INTEREST & RELATED ITEMS(IRI)	INTREL	607,974	184,184	108,322	16,853	10,680	48,328	0	1019

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	282,730	86,785	37,986	14,740	1,849	31,357	853	1020
- GENERAL SUPPORT FACILITIES	GSF	9,787,823	3,649,765	1,511,572	586,541	73,561	1,247,797	230,294	1020
- CENTRAL OFFICE EQUIPMENT	COE	19,011,582	9,335,653	1,093,784	3,395,190	344,670	4,502,010	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	8,938,191	3,395,190	0	3,395,190	0	0	0	1020
- - COE CAT 4.11	COE411	3,426,098	3,426,098	0	0	0	3,426,098	0	1020
- - COE CAT 4.12	COE412	26,251	0	0	0	0	0	0	1020
- - COE CAT 4.13	COE413	4,398,893	1,111,699	1,093,784	0	0	17,915	0	1020
- - COE CAT 4.2	COE42	1,940,001	1,365,392	0	0	307,395	1,057,997	0	1020
- - COE CAT 4.3	COE43	282,148	37,275	0	0	37,275	0	0	1020
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1020
- CABLE & WIRE FACILITIES	CWF	34,070,218	10,457,933	7,655,937	0	81,139	2,720,857	0	1020
- - C&WF CAT 1.1	CWF11	40,890	0	0	0	0	0	0	1020
- - C&WF CAT 1.2	CWF12	125,395	125,395	0	0	0	125,395	0	1020
- - C&WF CAT 1.3	CWF13	30,623,750	7,655,937	7,655,937	0	0	0	0	1020
- - C&WF CAT 2	CWF2	2,910,527	2,593,173	0	0	0	2,593,173	0	1020
- - C&WF CAT 3	CWF3	87,806	46,192	0	0	43,904	2,289	0	1020
- - C&WF CAT 4	CWF4	281,850	37,235	0	0	37,235	0	0	1020
- TANGIBLES	TANGIB	1,576,974	588,035	257,387	99,875	12,526	212,472	5,777	1020
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1020
TELCOM PLANT-OTHER	PLTOTH	42,130	15,555	6,876	2,668	335	5,676	0	1020
ACCUM DEPRECIATION	ACCDEP	39,996,074	15,090,735	6,359,231	2,749,221	332,277	5,531,117	118,889	1020
ACCUM AMORTIZATION	ACCAMO	247,021	91,206	40,318	15,645	1,962	33,282	0	1020
NET DEFERRED FIT	NTDFIT	2,746,650	1,012,577	447,596	173,700	21,783	369,498	0	1020
NETWORK SUPPORT EXP	NETSPX	14,197	5,294	2,317	899	113	1,913	52	1020
GENERAL SUPPORT EXP	GSFX	1,169,381	436,049	180,592	70,076	8,789	149,078	27,514	1020
COE EXPENSE	COEX	811,332	398,405	30,864	212,329	28,177	127,036	0	1020
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1020
C&WF EXPENSE	CWFX	483,705	148,474	108,694	0	1,152	38,629	0	1020
OTHER PROP & PL EXP	OTHPPX	4,373	1,631	721	280	35	595	0	1020
NETWORK OPERATIONS EXP	NETOPX	1,052,710	392,543	173,523	67,333	8,445	143,243	0	1020
DEPREC & AMORT EXP	DEPAMX	4,033,563	1,593,662	569,096	353,263	39,285	612,907	19,112	1020
MARKETING EXPENSE	MRKTX	155,233	38,350	16,786	6,514	817	13,857	377	1020
SERVICES EXPENSE	SERVX	1,241,124	364,873	110,219	35,838	4,495	27,814	186,507	1020
- CABSX EXPENSE	CABSX	79,957	39,979	0	12,290	1,541	26,147	0	1020
CORP OPER EXP	CORPX	3,046,447	1,127,228	468,506	222,957	29,493	284,694	121,579	1020
OTHER TAXES (EXCL FIT & ITC)	OTAXES	251,390	123,923	57,118	19,283	2,546	44,271	705	1020
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1020
NON-OPERATING INC & EXP	NONOPX	36,654	13,562	5,936	2,304	289	4,900	133	1020
INTEREST & RELATED ITEMS(IRI)	INTREL	881,365	320,748	140,393	54,477	6,832	115,894	3,151	1020

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	320,620	89,556	47,431	16,919	3,514	21,692	0	1021
- GENERAL SUPPORT FACILITIES	GSF	4,610,718	1,511,071	800,296	285,479	59,284	366,012	0	1021
- CENTRAL OFFICE EQUIPMENT	COE	12,647,477	5,722,209	358,675	2,800,501	386,532	2,176,502	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	7,640,508	2,800,501	0	2,800,501	0	0	0	1021
- - COE CAT 4.11	COE411	1,668,946	1,668,946	0	0	0	1,668,946	0	1021
- - COE CAT 4.12	COE412	3,711	0	0	0	0	0	0	1021
- - COE CAT 4.13	COE413	1,446,792	362,801	358,675	0	0	4,126	0	1021
- - COE CAT 4.2	COE42	1,069,712	778,168	0	0	274,738	503,430	0	1021
- - COE CAT 4.3	COE43	817,808	111,794	0	0	111,794	0	0	1021
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1021
- CABLE & WIRE FACILITIES	CWF	32,582,814	9,101,116	7,492,077	0	195,036	1,414,003	0	1021
- - C&WF CAT 1.1	CWF11	166,408	0	0	0	0	0	0	1021
- - C&WF CAT 1.2	CWF12	86,176	86,176	0	0	0	86,176	0	1021
- - C&WF CAT 1.3	CWF13	29,968,306	7,492,077	7,492,077	0	0	0	0	1021
- - C&WF CAT 2	CWF2	1,361,122	1,322,773	0	0	0	1,322,773	0	1021
- - C&WF CAT 3	CWF3	174,028	87,072	0	0	82,017	5,055	0	1021
- - C&WF CAT 4	CWF4	826,774	113,019	0	0	113,019	0	0	1021
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1021
- INTANGIBLES	INTANG	51,466	16,867	8,933	3,187	662	4,086	0	1021
TELCOM PLANT-OTHER	PLTOTH	1,673,636	548,501	290,498	103,626	21,519	132,858	0	1021
ACCUM DEPRECIATION	ACCDEP	37,195,893	12,354,515	6,155,136	2,731,148	485,888	2,982,342	0	1021
ACCUM AMORTIZATION	ACCAMO	51,000	16,714	8,852	3,158	656	4,049	0	1021
NET DEFERRED FIT	NTDFIT	-69,634	-22,863	-11,923	-4,594	-885	-5,461	0	1021
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1021
GENERAL SUPPORT EXP	GSFX	243,451	79,786	42,256	15,074	3,130	19,326	0	1021
COE EXPENSE	COEX	705,100	319,015	8,033	209,717	52,518	48,746	0	1021
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1021
C&WF EXPENSE	CWFX	1,153,516	322,203	265,239	0	6,905	50,059	0	1021
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1021
NETWORK OPERATIONS EXP	NETOPX	524,271	171,819	90,999	32,461	6,741	41,618	0	1021
DEPREC & AMORT EXP	DEPAMX	1,874,822	753,387	243,863	134,446	55,311	319,767	0	1021
MARKETING EXPENSE	MRKTX	13,935	4,077	2,159	770	160	988	0	1021
SERVICES EXPENSE	SERVX	657,896	301,629	111,578	62,399	14,135	43,352	70,164	1021
- CABSX EXPENSE	CABSX	155,104	77,552	0	31,148	6,468	39,935	0	1021
CORP OPER EXP	CORPX	1,609,819	612,592	312,746	141,651	36,953	90,223	31,018	1021
OTHER TAXES (EXCL FIT & ITC)	OTAXES	199,103	93,052	53,188	13,585	3,639	22,641	0	1021
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1021
NON-OPERATING INC & EXP	NONOPX	700	266	141	50	10	65	0	1021
INTEREST & RELATED ITEMS(IRI)	INTREL	384,733	121,386	64,289	22,933	4,762	29,402	0	1021

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	1,362,319	406,021	175,496	3,809	17,740	208,976	0	1022
- GENERAL SUPPORT FACILITIES	GSF	6,583,007	2,727,455	1,178,896	25,588	119,170	1,403,801	0	1022
- CENTRAL OFFICE EQUIPMENT	COE	20,783,926	12,985,904	1,804,724	227,022	1,035,528	9,918,628	0	1022
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1022
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1022
- - COE CAT 3	COE3	1,277,467	227,022	0	227,022	0	0	0	1022
- - COE CAT 4.11	COE411	8,915,254	8,915,254	0	0	0	8,915,254	0	1022
- - COE CAT 4.12	COE412	77,681	0	0	0	0	0	0	1022
- - COE CAT 4.13	COE413	7,228,672	1,808,215	1,804,724	0	0	3,491	0	1022
- - COE CAT 4.2	COE42	3,166,946	2,026,058	0	0	1,026,175	999,884	0	1022
- - COE CAT 4.3	COE43	117,906	9,354	0	0	9,354	0	0	1022
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1022
- CABLE & WIRE FACILITIES	CWF	37,622,397	11,212,857	8,654,782	0	21,784	2,536,292	0	1022
- - C&WF CAT 1.1	CWF11	30,133	0	0	0	0	0	0	1022
- - C&WF CAT 1.2	CWF12	16,740	16,740	0	0	0	16,740	0	1022
- - C&WF CAT 1.3	CWF13	34,619,127	8,654,782	8,654,782	0	0	0	0	1022
- - C&WF CAT 2	CWF2	2,892,235	2,519,461	0	0	0	2,519,461	0	1022
- - C&WF CAT 3	CWF3	36,954	19,716	0	0	19,625	90	0	1022
- - C&WF CAT 4	CWF4	27,208	2,158	0	0	2,158	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	2,681,964	1,111,185	480,291	10,425	48,551	571,918	0	1022
ACCUM DEPRECIATION	ACCDEP	38,189,403	16,008,084	6,646,364	226,200	726,205	8,409,314	0	1022
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1022
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1022
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1022
GENERAL SUPPORT EXP	GSFX	369,589	153,127	66,187	1,437	6,691	78,813	0	1022
COE EXPENSE	COEX	1,078,363	673,767	65,274	177,352	72,400	358,740	0	1022
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1022
C&WF EXPENSE	CWFX	615,395	183,410	141,568	0	356	41,486	0	1022
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1022
NETWORK OPERATIONS EXP	NETOPX	632,797	262,179	113,322	2,460	11,455	134,941	0	1022
DEPREC & AMORT EXP	DEPAMX	5,255,619	2,340,515	874,315	22,937	119,424	1,323,838	0	1022
MARKETING EXPENSE	MRKTX	187,359	44,032	19,032	413	1,924	22,663	0	1022
SERVICES EXPENSE	SERVX	1,016,578	322,599	155,064	3,639	16,952	47,779	99,164	1022
- CABSX EXPENSE	CABSX	100,596	50,298	0	831	3,871	45,596	0	1022
CORP OPER EXP	CORPX	1,905,955	840,097	334,549	86,847	51,451	320,775	46,476	1022
OTHER TAXES (EXCL FIT & ITC)	OTAXES	1,651	684	296	6	30	352	0	1022
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1022
NON-OPERATING INC & EXP	NONOPX	1,619	714	308	7	31	367	0	1022
INTEREST & RELATED ITEMS(IRI)	INTREL	264,317	106,564	46,060	1,000	4,656	54,848	0	1022

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	542,132	148,782	84,423	14,188	7,308	42,641	223	1023
- GENERAL SUPPORT FACILITIES	GSF	9,167,401	3,109,645	1,740,836	292,557	150,687	879,272	46,293	1023
- CENTRAL OFFICE EQUIPMENT	COE	24,354,725	11,988,182	2,056,150	2,653,032	1,322,200	5,956,800	0	1023
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1023
- - COE CAT 2	COE2	664,829	170,759	0	0	170,759	0	0	1023
- - COE CAT 3	COE3	6,894,574	2,653,032	0	2,653,032	0	0	0	1023
- - COE CAT 4.11	COE411	3,555,468	3,555,468	0	0	0	3,555,468	0	1023
- - COE CAT 4.12	COE412	154,843	0	0	0	0	0	0	1023
- - COE CAT 4.13	COE413	8,246,966	2,068,416	2,056,150	0	0	12,266	0	1023
- - COE CAT 4.2	COE42	4,603,460	3,502,151	0	0	1,113,085	2,389,066	0	1023
- - COE CAT 4.3	COE43	234,585	38,357	0	0	38,357	0	0	1023
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1023
- CABLE & WIRE FACILITIES	CWF	57,541,580	15,791,606	13,730,498	0	44,294	2,016,815	0	1023
- - C&WF CAT 1.1	CWF11	67,454	0	0	0	0	0	0	1023
- - C&WF CAT 1.2	CWF12	81,908	81,908	0	0	0	81,908	0	1023
- - C&WF CAT 1.3	CWF13	54,921,992	13,730,498	13,730,498	0	0	0	0	1023
- - C&WF CAT 2	CWF2	2,354,404	1,934,792	0	0	0	1,934,792	0	1023
- - C&WF CAT 3	CWF3	52,460	34,048	0	0	33,933	115	0	1023
- - C&WF CAT 4	CWF4	63,362	10,360	0	0	10,360	0	0	1023
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1023
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1023
TELCOM PLANT-OTHER	PLTOTH	2,072,236	701,863	398,854	67,030	34,525	201,455	0	1023
ACCUM DEPRECIATION	ACCDEP	66,745,945	22,266,151	12,920,071	2,318,956	1,017,243	5,979,319	30,563	1023
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1023
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1023
NETWORK SUPPORT EXP	NETSPX	64,081	21,737	12,334	2,073	1,068	6,230	33	1023
GENERAL SUPPORT EXP	GSFX	399,703	135,582	75,901	12,756	6,570	38,337	2,018	1023
COE EXPENSE	COEX	896,195	441,137	14,576	341,983	42,352	42,227	0	1023
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1023
C&WF EXPENSE	CWFX	2,079,432	570,676	496,191	0	1,601	72,883	0	1023
OTHER PROP & PL EXP	OTHPPX	14,327	4,860	2,762	464	239	1,395	0	1023
NETWORK OPERATIONS EXP	NETOPX	904,092	306,674	174,276	29,288	15,085	88,025	0	1023
DEPREC & AMORT EXP	DEPAMX	5,919,002	2,150,571	1,090,698	169,315	134,513	753,427	2,618	1023
MARKETING EXPENSE	MRKTX	284,705	92,435	52,450	8,815	4,540	26,492	139	1023
SERVICES EXPENSE	SERVX	1,330,403	223,289	52,393	8,266	4,258	17,556	140,815	1023
- CABSX EXPENSE	CABSX	47,707	23,854	0	5,277	2,718	15,859	0	1023
CORP OPER EXP	CORPX	2,535,049	802,681	436,068	161,639	30,319	117,389	57,266	1023
OTHER TAXES (EXCL FIT & ITC)	OTAXES	125,040	42,351	24,067	4,045	2,083	12,156	0	1023
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1023
NON-OPERATING INC & EXP	NONOPX	3,120	988	561	94	49	283	1	1023
INTEREST & RELATED ITEMS(IRI)	INTREL	482,291	169,675	96,278	16,180	8,334	48,629	254	1023

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	639,984	194,700	120,010	257	6,682	67,339	413	1024
- GENERAL SUPPORT FACILITIES	GSF	13,832,187	4,617,251	2,819,605	6,040	156,998	1,582,106	52,502	1024
- CENTRAL OFFICE EQUIPMENT	COE	17,560,595	7,128,916	2,694,405	26,678	663,836	3,743,997	0	1024
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1024
- - COE CAT 2	COE2	1,421,672	374,534	0	0	374,534	0	0	1024
- - COE CAT 3	COE3	104,834	26,678	0	26,678	0	0	0	1024
- - COE CAT 4.11	COE411	2,862,513	2,862,513	0	0	0	2,862,513	0	1024
- - COE CAT 4.12	COE412	152,738	0	0	0	0	0	0	1024
- - COE CAT 4.13	COE413	10,891,953	2,778,405	2,694,405	0	0	84,000	0	1024
- - COE CAT 4.2	COE42	2,036,040	1,075,957	0	0	278,472	797,485	0	1024
- - COE CAT 4.3	COE43	90,845	10,830	0	0	10,830	0	0	1024
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1024
- CABLE & WIRE FACILITIES	CWF	42,838,795	13,032,692	9,759,241	0	29,593	3,243,858	0	1024
- - C&WF CAT 1.1	CWF11	109,868	0	0	0	0	0	0	1024
- - C&WF CAT 1.2	CWF12	304,250	304,250	0	0	0	304,250	0	1024
- - C&WF CAT 1.3	CWF13	39,036,966	9,759,241	9,759,241	0	0	0	0	1024
- - C&WF CAT 2	CWF2	3,267,367	2,937,926	0	0	0	2,937,926	0	1024
- - C&WF CAT 3	CWF3	103,698	29,291	0	0	27,608	1,682	0	1024
- - C&WF CAT 4	CWF4	16,646	1,984	0	0	1,984	0	0	1024
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1024
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1024
TELCOM PLANT-OTHER	PLTOTH	162,117	54,001	33,356	71	1,857	18,716	0	1024
ACCUM DEPRECIATION	ACCDEP	54,750,818	18,358,775	11,180,160	27,101	682,317	6,430,933	38,265	1024
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1024
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1024
NETWORK SUPPORT EXP	NETSPX	54,110	18,062	11,133	24	620	6,247	38	1024
GENERAL SUPPORT EXP	GSFX	855,697	285,636	174,428	374	9,712	97,873	3,248	1024
COE EXPENSE	COEX	1,652,015	670,654	90,368	25,621	429,094	125,571	0	1024
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1024
C&WF EXPENSE	CWFX	2,688,837	818,015	612,552	0	1,857	203,605	0	1024
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1024
NETWORK OPERATIONS EXP	NETOPX	1,256,387	419,388	259,052	555	14,424	145,357	0	1024
DEPREC & AMORT EXP	DEPAMX	4,897,491	1,677,458	1,005,016	839	43,597	625,533	2,473	1024
MARKETING EXPENSE	MRKTX	441,648	128,856	79,425	170	4,422	44,566	273	1024
SERVICES EXPENSE	SERVX	1,223,789	356,570	94,132	521	13,529	102,982	145,405	1024
- CABSX EXPENSE	CABSX	214,178	107,089	0	371	9,634	97,084	0	1024
CORP OPER EXP	CORPX	2,298,054	817,134	432,280	7,625	132,469	203,098	41,661	1024
OTHER TAXES (EXCL FIT & ITC)	OTAXES	623,013	229,306	142,780	278	7,417	78,709	122	1024
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1024
NON-OPERATING INC & EXP	NONOPX	7,568	2,691	1,659	4	92	931	6	1024
INTEREST & RELATED ITEMS(IRI)	INTREL	209,241	68,797	42,405	91	2,361	23,794	146	1024

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	539,555	140,061	91,109	16,770	3,046	28,996	140	1025
- GENERAL SUPPORT FACILITIES	GSF	11,519,386	3,400,362	2,198,482	404,655	73,508	699,669	24,048	1025
- CENTRAL OFFICE EQUIPMENT	COE	22,313,831	8,280,639	1,967,240	2,472,818	358,575	3,482,006	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	9,699,607	2,472,818	0	2,472,818	0	0	0	1025
- - COE CAT 4.11	COE411	2,882,302	2,882,302	0	0	0	2,882,302	0	1025
- - COE CAT 4.12	COE412	84,605	0	0	0	0	0	0	1025
- - COE CAT 4.13	COE413	7,903,382	1,989,542	1,967,240	0	0	22,303	0	1025
- - COE CAT 4.2	COE42	1,406,850	896,622	0	0	319,221	577,401	0	1025
- - COE CAT 4.3	COE43	337,085	39,354	0	0	39,354	0	0	1025
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1025
- CABLE & WIRE FACILITIES	CWF	47,582,410	12,351,758	11,467,514	0	90,628	793,616	0	1025
- - C&WF CAT 1.1	CWF11	70,656	0	0	0	0	0	0	1025
- - C&WF CAT 1.2	CWF12	130,008	130,008	0	0	0	130,008	0	1025
- - C&WF CAT 1.3	CWF13	45,870,055	11,467,514	11,467,514	0	0	0	0	1025
- - C&WF CAT 2	CWF2	1,119,745	660,893	0	0	0	660,893	0	1025
- - C&WF CAT 3	CWF3	89,061	57,982	0	0	55,267	2,716	0	1025
- - C&WF CAT 4	CWF4	302,885	35,362	0	0	35,362	0	0	1025
- TANGIBLES	TANGIB	34,023	8,830	7,946	109	78	697	0	1025
- INTANGIBLES	INTANG	8,347	2,464	1,603	295	54	510	2	1025
TELCOM PLANT-OTHER	PLTOTH	4,585,224	1,352,072	880,523	161,994	29,431	280,124	0	1025
ACCUM DEPRECIATION	ACCDEP	47,734,998	13,840,592	8,296,893	2,709,396	268,246	2,551,063	14,994	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	12,467	3,680	2,394	441	80	762	4	1025
GENERAL SUPPORT EXP	GSFX	809,828	239,050	154,556	28,448	5,168	49,188	1,691	1025
COE EXPENSE	COEX	1,690,683	627,411	64,027	431,934	18,121	113,328	0	1025
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1025
C&WF EXPENSE	CWFX	2,861,039	742,688	689,520	0	5,449	47,719	0	1025
OTHER PROP & PL EXP	OTHPPX	-20,059	-5,921	-3,855	-710	-129	-1,227	0	1025
NETWORK OPERATIONS EXP	NETOPX	2,400,438	708,576	461,388	84,924	15,427	146,837	0	1025
DEPREC & AMORT EXP	DEPAMX	2,786,796	896,984	607,576	-9,427	28,291	271,156	-611	1025
MARKETING EXPENSE	MRKTX	21,735	6,090	3,962	729	132	1,261	6	1025
SERVICES EXPENSE	SERVX	2,048,834	534,894	210,892	51,285	9,316	32,772	230,628	1025
- CABSX EXPENSE	CABSX	104,720	52,360	0	17,989	3,268	31,103	0	1025
CORP OPER EXP	CORPX	3,403,003	1,020,902	603,462	195,694	17,557	128,039	76,150	1025
OTHER TAXES (EXCL FIT & ITC)	OTAXES	396,257	122,615	79,841	14,696	2,670	25,409	0	1025
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1025
NON-OPERATING INC & EXP	NONOPX	5,000	1,500	976	180	33	311	2	1025
INTEREST & RELATED ITEMS(IRI)	INTREL	175,104	52,723	34,296	6,313	1,147	10,915	53	1025

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	199,865	52,872	25,007	8,660	6,556	12,631	18	1026
- GENERAL SUPPORT FACILITIES	GSF	4,309,944	1,534,289	724,328	250,848	189,889	365,874	3,349	1026
- CENTRAL OFFICE EQUIPMENT	COE	9,948,892	4,728,124	766,789	1,330,573	893,396	1,737,366	0	1026
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1026
- - COE CAT 2	COE2	1,297,089	530,788	0	0	530,788	0	0	1026
- - COE CAT 3	COE3	2,903,272	1,312,665	0	1,312,665	0	0	0	1026
- - COE CAT 4.11	COE411	803,325	798,024	0	0	0	798,024	0	1026
- - COE CAT 4.12	COE412	625,820	625,575	0	0	0	625,575	0	1026
- - COE CAT 4.13	COE413	3,087,410	771,611	766,789	0	0	4,823	0	1026
- - COE CAT 4.2	COE42	1,204,467	671,553	0	0	362,608	308,945	0	1026
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1026
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1026
- CABLE & WIRE FACILITIES	CWF	13,169,429	3,483,815	3,126,970	0	127,389	229,456	0	1026
- - C&WF CAT 1.1	CWF11	62,933	0	0	0	0	0	0	1026
- - C&WF CAT 1.2	CWF12	19,666	19,666	0	0	0	19,666	0	1026
- - C&WF CAT 1.3	CWF13	12,507,881	3,126,970	3,126,970	0	0	0	0	1026
- - C&WF CAT 2	CWF2	260,514	208,150	0	0	0	208,150	0	1026
- - C&WF CAT 3	CWF3	318,435	129,029	0	0	127,389	1,640	0	1026
- - C&WF CAT 4	CWF4	0	0	0	0	0	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	110,516	39,329	18,608	6,444	4,878	9,399	0	1026
ACCUM DEPRECIATION	ACCDEP	18,489,443	6,424,986	3,020,324	1,401,948	856,599	1,143,531	2,584	1026
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1026
NET DEFERRED FIT	NTDFIT	1,854,151	709,701	239,050	211,461	117,454	141,736	0	1026
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1026
GENERAL SUPPORT EXP	GSFX	316,643	112,721	53,215	18,429	13,951	26,880	246	1026
COE EXPENSE	COEX	790,841	377,264	51,507	132,531	76,524	116,702	0	1026
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1026
C&WF EXPENSE	CWFX	652,526	172,618	154,937	0	6,312	11,369	0	1026
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1026
NETWORK OPERATIONS EXP	NETOPX	421,798	150,155	71,042	24,603	18,624	35,885	0	1026
DEPREC & AMORT EXP	DEPAMX	1,840,589	705,473	271,896	139,492	100,212	193,602	271	1026
MARKETING EXPENSE	MRKTX	1,397	314	149	51	39	75	0	1026
SERVICES EXPENSE	SERVX	282,643	79,554	8,698	14,660	3,912	7,572	44,713	1026
- CABSX EXPENSE	CABSX	27,991	13,996	0	4,353	3,295	6,348	0	1026
CORP OPER EXP	CORPX	1,277,552	533,221	234,114	102,902	64,551	107,340	24,314	1026
OTHER TAXES (EXCL FIT & ITC)	OTAXES	221,403	72,742	35,313	8,439	8,322	20,662	5	1026
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1026
NON-OPERATING INC & EXP	NONOPX	4,428	1,854	877	304	230	443	1	1026
INTEREST & RELATED ITEMS(IRI)	INTREL	13,387	4,965	2,348	813	616	1,186	2	1026

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	24,686	8,967	4,119	949	185	3,695	19	1027
- GENERAL SUPPORT FACILITIES	GSF	2,464,527	950,819	430,226	99,157	19,333	385,929	16,173	1027
- CENTRAL OFFICE EQUIPMENT	COE	6,805,850	2,854,790	978,604	694,208	73,747	1,108,231	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	1,512,135	694,208	0	694,208	0	0	0	1027
- - COE CAT 4.11	COE411	934,624	934,624	0	0	0	934,624	0	1027
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1027
- - COE CAT 4.13	COE413	3,930,453	984,436	978,604	0	0	5,832	0	1027
- - COE CAT 4.2	COE42	428,638	241,523	0	0	73,747	167,776	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	10,155,082	3,688,768	2,033,459	0	61,607	1,593,702	0	1027
- - C&WF CAT 1.1	CWF11	21,206	0	0	0	0	0	0	1027
- - C&WF CAT 1.2	CWF12	12,117	12,117	0	0	0	12,117	0	1027
- - C&WF CAT 1.3	CWF13	8,133,834	2,033,459	2,033,459	0	0	0	0	1027
- - C&WF CAT 2	CWF2	1,879,450	1,580,730	0	0	0	1,580,730	0	1027
- - C&WF CAT 3	CWF3	108,475	62,462	0	0	61,607	855	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	267,276	102,893	47,363	10,916	2,128	42,486	0	1027
ACCUM DEPRECIATION	ACCDEP	13,257,435	5,140,716	2,300,895	650,144	104,717	2,074,208	10,752	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	142	55	25	6	1	23	0	1027
GENERAL SUPPORT EXP	GSFX	133,988	51,693	23,390	5,391	1,051	20,982	879	1027
COE EXPENSE	COEX	222,914	93,504	24,319	39,811	1,833	27,540	0	1027
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1027
C&WF EXPENSE	CWFX	434,622	157,874	87,029	0	2,637	68,208	0	1027
OTHER PROP & PL EXP	OTHPPX	27,870	10,752	4,949	1,141	222	4,440	0	1027
NETWORK OPERATIONS EXP	NETOPX	284,201	109,645	50,471	11,632	2,268	45,274	0	1027
DEPREC & AMORT EXP	DEPAMX	1,217,923	471,489	231,457	5,511	12,186	221,437	899	1027
MARKETING EXPENSE	MRKTX	69,279	14,414	6,621	1,526	298	5,939	31	1027
SERVICES EXPENSE	SERVX	386,314	123,595	1,840	9,200	1,210	24,145	87,200	1027
- CABSX EXPENSE	CABSX	58,653	29,327	0	5,765	1,124	22,438	0	1027
CORP OPER EXP	CORPX	757,266	317,463	126,559	36,145	5,008	103,400	46,352	1027
OTHER TAXES (EXCL FIT & ITC)	OTAXES	72,523	27,919	12,851	2,962	578	11,528	0	1027
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1027
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1027
INTEREST & RELATED ITEMS(IRI)	INTREL	197,444	75,363	34,616	7,978	1,556	31,052	163	1027

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	12,179	3,794	2,098	297	417	978	4	1028
- GENERAL SUPPORT FACILITIES	GSF	1,623,901	529,659	288,933	40,840	57,453	134,734	7,700	1028
- CENTRAL OFFICE EQUIPMENT	COE	6,477,124	2,329,494	798,871	542,473	443,211	544,938	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	1,198,791	542,473	0	542,473	0	0	0	1028
- - COE CAT 4.11	COE411	334,944	334,944	0	0	0	334,944	0	1028
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1028
- - COE CAT 4.13	COE413	3,204,748	804,164	798,871	0	0	5,293	0	1028
- - COE CAT 4.2	COE42	1,738,641	647,912	0	0	443,211	204,701	0	1028
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1028
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1028
- CABLE & WIRE FACILITIES	CWF	14,779,587	4,603,696	3,039,024	0	319,934	1,244,737	0	1028
- - C&WF CAT 1.1	CWF11	15,101	0	0	0	0	0	0	1028
- - C&WF CAT 1.2	CWF12	20,134	20,134	0	0	0	20,134	0	1028
- - C&WF CAT 1.3	CWF13	12,156,098	3,039,024	3,039,024	0	0	0	0	1028
- - C&WF CAT 2	CWF2	1,708,017	1,219,993	0	0	0	1,219,993	0	1028
- - C&WF CAT 3	CWF3	880,237	324,544	0	0	319,934	4,610	0	1028
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1028
- TANGIBLES	TANGIB	705,959	230,257	127,329	17,997	25,319	59,375	238	1028
- INTANGIBLES	INTANG	396,802	129,423	71,569	10,116	14,231	33,374	134	1028
TELCOM PLANT-OTHER	PLTOTH	72,749	23,718	13,121	1,854	2,609	6,118	16	1028
ACCUM DEPRECIATION	ACCDEP	10,999,972	3,647,381	1,895,274	466,164	389,232	891,296	5,414	1028
ACCUM AMORTIZATION	ACCAMO	659,708	214,951	118,987	16,818	23,660	55,485	0	1028
NET DEFERRED FIT	NTDFIT	850,450	277,000	153,402	21,557	30,506	71,536	0	1028
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1028
GENERAL SUPPORT EXP	GSFX	81,873	26,704	14,567	2,059	2,897	6,793	388	1028
COE EXPENSE	COEX	210,347	75,651	0	75,651	0	0	0	1028
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1028
C&WF EXPENSE	CWFX	191,758	59,731	39,430	0	4,151	16,150	0	1028
OTHER PROP & PL EXP	OTHPPX	4,728	1,542	854	121	170	398	0	1028
NETWORK OPERATIONS EXP	NETOPX	218,026	71,112	39,365	5,564	7,827	18,356	0	1028
DEPREC & AMORT EXP	DEPAMX	1,481,710	502,022	239,015	93,038	53,968	115,362	639	1028
MARKETING EXPENSE	MRKTX	35,578	9,890	5,469	773	1,087	2,550	10	1028
SERVICES EXPENSE	SERVX	364,957	113,058	12,744	7,480	7,626	17,883	67,326	1028
- CABSX EXPENSE	CABSX	59,949	29,975	0	5,253	7,390	17,331	0	1028
CORP OPER EXP	CORPX	835,453	338,378	126,716	79,093	20,503	53,619	58,447	1028
OTHER TAXES (EXCL FIT & ITC)	OTAXES	163,201	53,262	30,565	2,543	5,967	14,186	2	1028
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1028
NON-OPERATING INC & EXP	NONOPX	2,358	955	528	75	105	246	1	1028
INTEREST & RELATED ITEMS(IRI)	INTREL	668,108	214,885	118,828	16,796	23,628	55,411	222	1028

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	40,735	11,019	5,146	2,520	236	3,116	0	1029
- GENERAL SUPPORT FACILITIES	GSF	1,626,185	612,489	286,039	140,104	13,110	173,236	0	1029
- CENTRAL OFFICE EQUIPMENT	COE	5,980,019	3,230,099	460,454	1,308,833	111,297	1,349,514	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	2,438,296	1,308,833	0	1,308,833	0	0	0	1029
- - COE CAT 4.11	COE411	647,019	610,885	0	0	0	610,885	0	1029
- - COE CAT 4.12	COE412	266,680	198,142	0	0	0	198,142	0	1029
- - COE CAT 4.13	COE413	1,849,348	464,638	460,454	0	0	4,184	0	1029
- - COE CAT 4.2	COE42	697,283	633,162	0	0	96,859	536,303	0	1029
- - COE CAT 4.3	COE43	81,393	14,439	0	0	14,439	0	0	1029
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1029
- CABLE & WIRE FACILITIES	CWF	9,211,581	2,491,690	2,211,685	0	11,175	268,830	0	1029
- - C&WF CAT 1.1	CWF11	16,078	0	0	0	0	0	0	1029
- - C&WF CAT 1.2	CWF12	20,097	20,097	0	0	0	20,097	0	1029
- - C&WF CAT 1.3	CWF13	8,846,741	2,211,685	2,211,685	0	0	0	0	1029
- - C&WF CAT 2	CWF2	303,069	248,569	0	0	0	248,569	0	1029
- - C&WF CAT 3	CWF3	15,861	9,612	0	0	9,448	164	0	1029
- - C&WF CAT 4	CWF4	9,735	1,727	0	0	1,727	0	0	1029
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1029
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1029
TELCOM PLANT-OTHER	PLTOTH	445,784	167,901	78,412	38,407	3,594	47,489	0	1029
ACCUM DEPRECIATION	ACCDEP	9,844,733	3,874,458	1,630,927	983,333	90,111	1,170,086	0	1029
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1029
NET DEFERRED FIT	NTDFIT	1,492,452	563,868	261,458	130,002	12,145	160,264	0	1029
NETWORK SUPPORT EXP	NETSPX	23,984	9,033	4,219	2,066	193	2,555	0	1029
GENERAL SUPPORT EXP	GSFX	137,328	51,723	24,155	11,832	1,107	14,629	0	1029
COE EXPENSE	COEX	397,507	214,713	19,553	133,125	4,726	57,308	0	1029
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1029
C&WF EXPENSE	CWFX	337,552	91,306	81,046	0	409	9,851	0	1029
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1029
NETWORK OPERATIONS EXP	NETOPX	457,415	172,282	80,457	39,409	3,688	48,728	0	1029
DEPREC & AMORT EXP	DEPAMX	855,661	359,903	127,750	104,258	9,326	118,569	0	1029
MARKETING EXPENSE	MRKTX	105,069	48,114	22,470	11,006	1,030	13,609	0	1029
SERVICES EXPENSE	SERVX	644,202	145,114	33,920	51,893	4,470	48,674	6,156	1029
- CABSX EXPENSE	CABSX	179,451	89,726	0	38,508	3,603	47,614	0	1029
CORP OPER EXP	CORPX	721,127	260,355	107,816	81,534	5,109	63,883	2,013	1029
OTHER TAXES (EXCL FIT & ITC)	OTAXES	142,632	52,671	26,009	11,280	1,071	14,310	0	1029
INVESTMENT TAX CREDITS (ITC)	ITC	472	178	83	41	4	50	0	1029
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1029
INTEREST & RELATED ITEMS(IRI)	INTREL	116	40	19	9	1	11	0	1029

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	852,640	228,090	133,942	11,791	8,987	72,693	677	1030
- GENERAL SUPPORT FACILITIES	GSF	11,436,839	3,722,011	2,132,193	187,705	143,060	1,157,182	101,871	1030
- CENTRAL OFFICE EQUIPMENT	COE	31,146,278	13,776,273	3,171,017	1,585,849	987,392	8,032,015	0	1030
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1030
- - COE CAT 2	COE2	330,408	137,182	0	0	137,182	0	0	1030
- - COE CAT 3	COE3	7,371,962	1,585,849	0	1,585,849	0	0	0	1030
- - COE CAT 4.11	COE411	7,897,078	7,897,078	0	0	0	7,897,078	0	1030
- - COE CAT 4.12	COE412	196,556	0	0	0	0	0	0	1030
- - COE CAT 4.13	COE413	12,759,296	3,186,724	3,171,017	0	0	15,707	0	1030
- - COE CAT 4.2	COE42	2,089,343	880,268	0	0	761,038	119,230	0	1030
- - COE CAT 4.3	COE43	501,635	89,172	0	0	89,172	0	0	1030
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1030
- CABLE & WIRE FACILITIES	CWF	62,834,557	16,808,896	14,843,060	0	221,263	1,744,572	0	1030
- - C&WF CAT 1.1	CWF11	278,616	0	0	0	0	0	0	1030
- - C&WF CAT 1.2	CWF12	73,524	73,524	0	0	0	73,524	0	1030
- - C&WF CAT 1.3	CWF13	59,372,242	14,843,060	14,843,060	0	0	0	0	1030
- - C&WF CAT 2	CWF2	2,051,620	1,668,475	0	0	0	1,668,475	0	1030
- - C&WF CAT 3	CWF3	154,054	63,050	0	0	60,476	2,574	0	1030
- - C&WF CAT 4	CWF4	904,502	160,787	0	0	160,787	0	0	1030
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1030
- INTANGIBLES	INTANG	3,453	1,124	660	58	44	358	3	1030
TELCOM PLANT-OTHER	PLTOTH	5,904,804	1,915,956	1,128,461	99,343	75,714	612,438	0	1030
ACCUM DEPRECIATION	ACCDEP	55,699,184	18,273,032	10,609,510	917,015	731,660	5,961,012	53,834	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	17,802	5,793	3,402	300	228	1,846	17	1030
GENERAL SUPPORT EXP	GSFX	455,328	148,182	84,888	7,473	5,696	46,070	4,056	1030
COE EXPENSE	COEX	1,556,412	688,415	121,795	197,391	60,729	308,500	0	1030
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1030
C&WF EXPENSE	CWFX	3,335,003	892,148	787,809	0	11,744	92,595	0	1030
OTHER PROP & PL EXP	OTHPPX	3,478	1,132	667	59	45	362	0	1030
NETWORK OPERATIONS EXP	NETOPX	1,396,324	454,420	267,645	23,562	17,958	145,256	0	1030
DEPREC & AMORT EXP	DEPAMX	6,439,605	2,278,773	1,155,716	108,928	106,973	902,036	5,121	1030
MARKETING EXPENSE	MRKTX	155,982	51,351	30,155	2,655	2,023	16,366	152	1030
SERVICES EXPENSE	SERVX	1,609,282	635,781	218,849	18,753	14,293	30,425	353,462	1030
- CABSX EXPENSE	CABSX	55,695	27,848	0	3,513	2,677	21,657	0	1030
CORP OPER EXP	CORPX	1,318,880	475,708	270,911	37,620	16,948	96,446	53,783	1030
OTHER TAXES (EXCL FIT & ITC)	OTAXES	981,776	318,561	187,626	16,517	12,589	101,828	0	1030
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1030
NON-OPERATING INC & EXP	NONOPX	9,879	3,563	2,092	184	140	1,136	11	1030
INTEREST & RELATED ITEMS(IRI)	INTREL	1,203,977	387,652	227,642	20,040	15,274	123,546	1,151	1030

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	324,680	88,260	55,561	11,253	2,094	19,295	58	1031
- GENERAL SUPPORT FACILITIES	GSF	4,881,020	1,455,027	910,837	184,480	34,331	316,305	9,074	1031
- CENTRAL OFFICE EQUIPMENT	COE	12,149,017	4,333,338	1,029,713	1,523,048	179,302	1,601,274	0	1031
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1031
- - COE CAT 2	COE2	149,065	18,270	0	0	18,270	0	0	1031
- - COE CAT 3	COE3	5,135,542	1,455,640	0	1,455,640	0	0	0	1031
- - COE CAT 4.11	COE411	818,747	786,210	0	0	0	786,210	0	1031
- - COE CAT 4.12	COE412	197,200	24,309	0	0	0	24,309	0	1031
- - COE CAT 4.13	COE413	4,150,956	1,036,544	1,029,713	0	0	6,831	0	1031
- - COE CAT 4.2	COE42	1,427,152	921,982	0	0	138,057	783,925	0	1031
- - COE CAT 4.3	COE43	178,699	22,975	0	0	22,975	0	0	1031
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1031
- CABLE & WIRE FACILITIES	CWF	29,669,228	8,065,235	6,822,876	0	116,676	1,125,682	0	1031
- - C&WF CAT 1.1	CWF11	167,460	0	0	0	0	0	0	1031
- - C&WF CAT 1.2	CWF12	45,260	45,260	0	0	0	45,260	0	1031
- - C&WF CAT 1.3	CWF13	27,291,505	6,822,876	6,822,876	0	0	0	0	1031
- - C&WF CAT 2	CWF2	1,607,206	1,078,354	0	0	0	1,078,354	0	1031
- - C&WF CAT 3	CWF3	285,156	83,691	0	0	81,623	2,069	0	1031
- - C&WF CAT 4	CWF4	272,641	35,053	0	0	35,053	0	0	1031
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1031
- INTANGIBLES	INTANG	483	144	91	18	3	31	0	1031
TELCOM PLANT-OTHER	PLTOTH	174,644	52,027	32,773	6,638	1,235	11,381	0	1031
ACCUM DEPRECIATION	ACCDEP	26,217,118	7,938,234	4,564,939	1,392,808	196,949	1,779,962	3,577	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	0	0	0	0	0	0	0	1031
GENERAL SUPPORT EXP	GSFX	215,876	64,352	40,284	8,159	1,518	13,989	401	1031
COE EXPENSE	COEX	324,468	117,532	11,023	86,647	2,719	17,142	0	1031
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1031
C&WF EXPENSE	CWFX	393,005	106,834	90,377	0	1,546	14,911	0	1031
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1031
NETWORK OPERATIONS EXP	NETOPX	202,858	60,472	38,092	7,715	1,436	13,228	0	1031
DEPREC & AMORT EXP	DEPAMX	2,885,050	904,663	502,399	129,561	26,426	246,027	251	1031
MARKETING EXPENSE	MRKTX	38,476	12,785	8,048	1,630	303	2,795	8	1031
SERVICES EXPENSE	SERVX	378,359	122,977	18,841	14,428	2,556	19,561	67,590	1031
- CABSX EXPENSE	CABSX	60,383	30,192	0	10,409	1,937	17,846	0	1031
CORP OPER EXP	CORPX	763,948	283,342	148,280	57,552	4,891	39,617	33,003	1031
OTHER TAXES (EXCL FIT & ITC)	OTAXES	444,170	100,182	63,107	12,782	2,379	21,915	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	313,921	91,711	57,733	11,693	2,176	20,049	60	1031

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	1,076,946	279,720	176,357	28,703	17,030	57,518	111	1032
- GENERAL SUPPORT FACILITIES	GSF	6,974,440	2,137,472	1,340,375	218,154	129,434	437,158	12,352	1032
- CENTRAL OFFICE EQUIPMENT	COE	33,775,594	13,208,389	3,617,034	2,985,816	1,636,538	4,969,001	0	1032
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1032
- - COE CAT 2	COE2	641,407	487,112	0	0	487,112	0	0	1032
- - COE CAT 3	COE3	11,219,641	2,985,816	0	2,985,816	0	0	0	1032
- - COE CAT 4.11	COE411	4,529,825	4,529,825	0	0	0	4,529,825	0	1032
- - COE CAT 4.12	COE412	147,051	0	0	0	0	0	0	1032
- - COE CAT 4.13	COE413	14,553,644	3,627,723	3,617,034	0	0	10,688	0	1032
- - COE CAT 4.2	COE42	2,218,266	1,534,716	0	0	1,106,228	428,488	0	1032
- - COE CAT 4.3	COE43	465,760	43,197	0	0	43,197	0	0	1032
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1032
- CABLE & WIRE FACILITIES	CWF	61,129,994	15,877,540	14,728,297	0	134,983	1,014,260	0	1032
- - C&WF CAT 1.1	CWF11	304,655	0	0	0	0	0	0	1032
- - C&WF CAT 1.2	CWF12	43,522	43,522	0	0	0	43,522	0	1032
- - C&WF CAT 1.3	CWF13	58,913,189	14,728,297	14,728,297	0	0	0	0	1032
- - C&WF CAT 2	CWF2	1,534,512	969,996	0	0	0	969,996	0	1032
- - C&WF CAT 3	CWF3	163,698	119,919	0	0	119,178	741	0	1032
- - C&WF CAT 4	CWF4	170,418	15,806	0	0	15,806	0	0	1032
- TANGIBLES	TANGIB	24,336	7,458	4,702	765	454	1,534	3	1032
- INTANGIBLES	INTANG	50,465	15,466	9,751	1,587	942	3,180	6	1032
TELCOM PLANT-OTHER	PLTOTH	713,832	218,683	137,930	22,449	13,319	44,985	0	1032
ACCUM DEPRECIATION	ACCDEP	66,577,900	20,471,180	12,405,439	2,572,704	1,317,347	4,168,991	6,699	1032
ACCUM AMORTIZATION	ACCAMO	1,015	309	195	32	19	64	0	1032
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1032
NETWORK SUPPORT EXP	NETSPX	220,105	67,456	42,530	6,922	4,107	13,871	27	1032
GENERAL SUPPORT EXP	GSFX	192,897	59,118	37,072	6,034	3,580	12,091	342	1032
COE EXPENSE	COEX	1,167,370	456,515	26,164	331,939	62,468	35,944	0	1032
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1032
C&WF EXPENSE	CWFX	2,323,026	603,369	559,696	0	5,130	38,543	0	1032
OTHER PROP & PL EXP	OTHPPX	19,979	6,123	3,862	629	373	1,260	0	1032
NETWORK OPERATIONS EXP	NETOPX	615,422	188,610	118,962	19,362	11,488	38,799	0	1032
DEPREC & AMORT EXP	DEPAMX	8,563,920	2,785,594	1,295,769	593,675	242,107	653,193	850	1032
MARKETING EXPENSE	MRKTX	36,757	10,211	6,438	1,048	622	2,100	4	1032
SERVICES EXPENSE	SERVX	969,975	292,271	79,461	31,978	18,973	53,897	107,961	1032
- CABSX EXPENSE	CABSX	172,560	86,280	0	23,985	14,231	48,064	0	1032
CORP OPER EXP	CORPX	2,606,214	866,101	502,833	178,568	47,901	88,184	48,616	1032
OTHER TAXES (EXCL FIT & ITC)	OTAXES	932,620	292,305	184,365	30,007	17,803	60,130	0	1032
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1032
NON-OPERATING INC & EXP	NONOPX	28,514	9,476	5,974	972	577	1,948	4	1032
INTEREST & RELATED ITEMS(IRI)	INTREL	925,034	280,579	176,899	28,791	17,082	57,695	111	1032

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	78,426	19,998	13,683	819	269	5,227	0	1033
- GENERAL SUPPORT FACILITIES	GSF	539,783	167,732	114,766	6,872	2,252	43,842	0	1033
- CENTRAL OFFICE EQUIPMENT	COE	4,968,478	2,447,990	631,797	269,727	63,228	1,483,238	0	1033
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1033
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1033
- - COE CAT 3	COE3	704,528	269,727	0	269,727	0	0	0	1033
- - COE CAT 4.11	COE411	1,441,805	1,441,805	0	0	0	1,441,805	0	1033
- - COE CAT 4.12	COE412	14,128	0	0	0	0	0	0	1033
- - COE CAT 4.13	COE413	2,554,706	635,466	631,797	0	0	3,669	0	1033
- - COE CAT 4.2	COE42	253,311	100,992	0	0	63,228	37,764	0	1033
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1033
- INFORMATION ORIG/TERM	IOT	2,638	660	660	0	0	0	0	1033
- CABLE & WIRE FACILITIES	CWF	16,214,424	4,134,555	3,871,908	0	25,175	237,472	0	1033
- - C&WF CAT 1.1	CWF11	146,163	0	0	0	0	0	0	1033
- - C&WF CAT 1.2	CWF12	22,487	22,487	0	0	0	22,487	0	1033
- - C&WF CAT 1.3	CWF13	15,487,633	3,871,908	3,871,908	0	0	0	0	1033
- - C&WF CAT 2	CWF2	482,374	212,604	0	0	0	212,604	0	1033
- - C&WF CAT 3	CWF3	75,768	27,556	0	0	25,175	2,381	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	12,250	3,807	2,605	156	51	995	0	1033
TELCOM PLANT-OTHER	PLTOTH	404,668	125,747	86,039	5,152	1,689	32,868	0	1033
ACCUM DEPRECIATION	ACCDEP	10,298,203	2,960,408	2,292,138	96,117	31,284	540,870	0	1033
ACCUM AMORTIZATION	ACCAMO	723	225	154	9	3	59	0	1033
NET DEFERRED FIT	NTDFIT	1,659,402	515,495	352,857	21,145	6,916	134,577	0	1033
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1033
GENERAL SUPPORT EXP	GSFX	106,120	32,976	22,563	1,351	443	8,619	0	1033
COE EXPENSE	COEX	477,364	235,199	27,992	137,656	3,836	65,715	0	1033
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1033
C&WF EXPENSE	CWFX	623,521	158,993	148,893	0	968	9,132	0	1033
OTHER PROP & PL EXP	OTHPPX	16,346	5,079	3,475	208	68	1,328	0	1033
NETWORK OPERATIONS EXP	NETOPX	317,076	98,528	67,415	4,037	1,323	25,753	0	1033
DEPREC & AMORT EXP	DEPAMX	1,228,038	450,006	236,246	16,871	8,647	188,242	0	1033
MARKETING EXPENSE	MRKTX	264,621	102,486	70,123	4,199	1,376	26,788	0	1033
SERVICES EXPENSE	SERVX	236,681	85,042	28,241	8,506	1,819	27,464	19,012	1033
- CABSX EXPENSE	CABSX	63,914	31,957	0	4,146	1,359	26,452	0	1033
CORP OPER EXP	CORPX	690,792	280,966	154,879	56,247	3,547	59,436	6,857	1033
OTHER TAXES (EXCL FIT & ITC)	OTAXES	426,956	143,673	96,609	6,046	1,983	39,034	0	1033
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1033
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1033
INTEREST & RELATED ITEMS(IRI)	INTREL	47,388	15,813	10,819	648	212	4,133	0	1033

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	96,939	25,898	10,991	10,219	1,248	3,420	20	1034
- GENERAL SUPPORT FACILITIES	GSF	3,642,033	1,193,588	504,902	469,456	57,328	157,113	4,788	1034
- CENTRAL OFFICE EQUIPMENT	COE	7,214,401	2,855,272	216,437	1,982,678	205,857	450,299	0	1034
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1034
- - COE CAT 2	COE2	452,535	131,602	0	0	131,602	0	0	1034
- - COE CAT 3	COE3	4,996,908	1,982,678	0	1,982,678	0	0	0	1034
- - COE CAT 4.11	COE411	83,609	60,211	0	0	0	60,211	0	1034
- - COE CAT 4.12	COE412	30,167	0	0	0	0	0	0	1034
- - COE CAT 4.13	COE413	871,963	218,509	216,437	0	0	2,071	0	1034
- - COE CAT 4.2	COE42	779,219	462,272	0	0	74,255	388,017	0	1034
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1034
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1034
- CABLE & WIRE FACILITIES	CWF	8,105,475	2,165,445	1,915,941	0	36,261	213,242	0	1034
- - C&WF CAT 1.1	CWF11	36,673	0	0	0	0	0	0	1034
- - C&WF CAT 1.2	CWF12	18,336	18,336	0	0	0	18,336	0	1034
- - C&WF CAT 1.3	CWF13	7,663,765	1,915,941	1,915,941	0	0	0	0	1034
- - C&WF CAT 2	CWF2	133,710	97,156	0	0	0	97,156	0	1034
- - C&WF CAT 3	CWF3	252,991	134,011	0	0	36,261	97,750	0	1034
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1034
- TANGIBLES	TANGIB	151,605	49,685	21,017	19,542	2,386	6,540	199	1034
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1034
TELCOM PLANT-OTHER	PLTOTH	0	0	0	0	0	0	0	1034
ACCUM DEPRECIATION	ACCDEP	16,939,660	5,622,164	2,232,091	2,368,520	279,994	737,687	3,872	1034
ACCUM AMORTIZATION	ACCAMO	101,558	33,144	14,077	13,088	1,598	4,380	0	1034
NET DEFERRED FIT	NTDFIT	183,399	59,458	26,881	21,410	2,813	8,355	0	1034
NETWORK SUPPORT EXP	NETSPX	56,967	18,670	7,923	7,367	900	2,465	14	1034
GENERAL SUPPORT EXP	GSFX	93,948	30,789	13,024	12,110	1,479	4,053	124	1034
COE EXPENSE	COEX	816,693	323,225	36,259	186,697	24,832	75,437	0	1034
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1034
C&WF EXPENSE	CWFX	591,182	157,939	139,741	0	2,645	15,553	0	1034
OTHER PROP & PL EXP	OTHPPX	8,971	2,940	1,249	1,161	142	389	0	1034
NETWORK OPERATIONS EXP	NETOPX	299,840	98,265	41,735	38,805	4,739	12,987	0	1034
DEPREC & AMORT EXP	DEPAMX	712,749	227,345	104,191	91,077	9,746	22,099	232	1034
MARKETING EXPENSE	MRKTX	114,044	37,744	16,018	14,894	1,819	4,984	29	1034
SERVICES EXPENSE	SERVX	315,358	82,865	21,460	28,961	3,516	6,666	22,261	1034
- CABSX EXPENSE	CABSX	52,943	26,472	0	18,171	2,219	6,081	0	1034
CORP OPER EXP	CORPX	538,974	193,282	77,744	70,534	9,746	29,803	5,455	1034
OTHER TAXES (EXCL FIT & ITC)	OTAXES	359,055	117,878	52,460	44,216	5,542	15,645	16	1034
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1034
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1034
INTEREST & RELATED ITEMS(IRI)	INTREL	0	0	0	0	0	0	0	1034

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	30,649	7,661	6,077	396	746	441	0	1035
- GENERAL SUPPORT FACILITIES	GSF	1,859,396	475,694	377,351	24,596	46,333	27,414	0	1035
- CENTRAL OFFICE EQUIPMENT	COE	4,194,434	1,149,990	324,298	228,680	392,564	204,448	0	1035
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1035
- - COE CAT 2	COE2	173,085	36,917	0	0	36,917	0	0	1035
- - COE CAT 3	COE3	830,454	228,680	0	228,680	0	0	0	1035
- - COE CAT 4.11	COE411	196,377	196,377	0	0	0	196,377	0	1035
- - COE CAT 4.12	COE412	40,342	0	0	0	0	0	0	1035
- - COE CAT 4.13	COE413	1,308,414	325,746	324,298	0	0	1,448	0	1035
- - COE CAT 4.2	COE42	1,645,762	362,271	0	0	355,648	6,623	0	1035
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1035
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1035
- CABLE & WIRE FACILITIES	CWF	13,092,868	3,272,661	3,184,031	0	38,202	50,428	0	1035
- - C&WF CAT 1.1	CWF11	95,974	0	0	0	0	0	0	1035
- - C&WF CAT 1.2	CWF12	14,218	14,218	0	0	0	14,218	0	1035
- - C&WF CAT 1.3	CWF13	12,736,124	3,184,031	3,184,031	0	0	0	0	1035
- - C&WF CAT 2	CWF2	87,630	35,887	0	0	0	35,887	0	1035
- - C&WF CAT 3	CWF3	158,921	38,525	0	0	38,202	323	0	1035
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1035
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1035
- INTANGIBLES	INTANG	3,412	873	692	45	85	50	0	1035
TELCOM PLANT-OTHER	PLTOTH	653,413	167,164	132,605	8,643	16,282	9,634	0	1035
ACCUM DEPRECIATION	ACCDEP	17,602,562	4,489,505	3,662,153	208,188	386,248	232,917	0	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	120,782	30,900	24,512	1,598	3,010	1,781	0	1035
GENERAL SUPPORT EXP	GSFX	52,322	13,386	10,618	692	1,304	771	0	1035
COE EXPENSE	COEX	254,448	69,763	4,854	48,667	13,181	3,060	0	1035
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1035
C&WF EXPENSE	CWFX	1,758,234	439,484	427,582	0	5,130	6,772	0	1035
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1035
NETWORK OPERATIONS EXP	NETOPX	884,592	226,307	179,521	11,702	22,042	13,042	0	1035
DEPREC & AMORT EXP	DEPAMX	410,808	108,002	53,753	25,267	19,665	9,317	0	1035
MARKETING EXPENSE	MRKTX	150	36	29	2	4	2	0	1035
SERVICES EXPENSE	SERVX	230,459	54,720	11,408	2,590	4,878	2,597	33,246	1035
- CABSX EXPENSE	CABSX	16,798	8,399	0	2,101	3,957	2,341	0	1035
CORP OPER EXP	CORPX	1,239,474	324,152	259,056	24,124	18,319	10,362	12,292	1035
OTHER TAXES (EXCL FIT & ITC)	OTAXES	147,463	39,166	30,618	2,132	4,043	2,373	0	1035
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1035
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1035
INTEREST & RELATED ITEMS(IRI)	INTREL	57,583	15,083	9,645	1,331	2,644	1,463	0	1035

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	27,296	7,257	3,958	920	248	2,130	0	1036
- GENERAL SUPPORT FACILITIES	GSF	2,310,794	787,187	429,395	99,846	26,939	231,007	0	1036
- CENTRAL OFFICE EQUIPMENT	COE	10,068,104	4,646,583	1,006,048	1,137,910	298,481	2,204,144	0	1036
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1036
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1036
- - COE CAT 3	COE3	3,133,884	1,137,910	0	1,137,910	0	0	0	1036
- - COE CAT 4.11	COE411	1,957,577	1,957,577	0	0	0	1,957,577	0	1036
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1036
- - COE CAT 4.13	COE413	4,042,221	1,015,626	1,006,048	0	0	9,577	0	1036
- - COE CAT 4.2	COE42	923,477	533,624	0	0	296,635	236,989	0	1036
- - COE CAT 4.3	COE43	10,945	1,847	0	0	1,847	0	0	1036
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1036
- CABLE & WIRE FACILITIES	CWF	16,267,314	4,324,751	3,887,640	0	8,538	428,573	0	1036
- - C&WF CAT 1.1	CWF11	32,656	0	0	0	0	0	0	1036
- - C&WF CAT 1.2	CWF12	37,010	37,010	0	0	0	37,010	0	1036
- - C&WF CAT 1.3	CWF13	15,550,559	3,887,640	3,887,640	0	0	0	0	1036
- - C&WF CAT 2	CWF2	612,669	391,307	0	0	0	391,307	0	1036
- - C&WF CAT 3	CWF3	7,945	4,327	0	0	4,071	256	0	1036
- - C&WF CAT 4	CWF4	26,476	4,467	0	0	4,467	0	0	1036
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1036
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1036
TELCOM PLANT-OTHER	PLTOTH	824,345	280,819	153,181	35,619	9,610	82,409	0	1036
ACCUM DEPRECIATION	ACCDEP	19,412,494	6,520,520	3,475,159	1,142,799	195,082	1,707,480	0	1036
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1036
NET DEFERRED FIT	NTDFIT	219,426	74,076	41,327	8,957	2,464	21,327	0	1036
NETWORK SUPPORT EXP	NETSPX	23,460	7,992	4,359	1,014	273	2,345	0	1036
GENERAL SUPPORT EXP	GSFX	97,268	33,135	18,074	4,203	1,134	9,724	0	1036
COE EXPENSE	COEX	604,858	279,151	20,324	204,742	9,559	44,527	0	1036
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1036
C&WF EXPENSE	CWFX	632,182	168,069	151,082	0	332	16,655	0	1036
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1036
NETWORK OPERATIONS EXP	NETOPX	326,890	111,357	60,743	14,124	3,811	32,679	0	1036
DEPREC & AMORT EXP	DEPAMX	1,914,896	708,328	363,836	28,703	34,881	280,908	0	1036
MARKETING EXPENSE	MRKTX	1,212	342	187	43	12	100	0	1036
SERVICES EXPENSE	SERVX	807,181	234,562	21,461	35,479	9,573	78,799	89,251	1036
- CABSX EXPENSE	CABSX	231,804	115,902	0	32,344	8,727	74,832	0	1036
CORP OPER EXP	CORPX	1,427,820	502,367	206,774	137,429	13,072	97,844	47,247	1036
OTHER TAXES (EXCL FIT & ITC)	OTAXES	111,853	49,833	27,925	3,423	1,964	16,521	0	1036
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1036
NON-OPERATING INC & EXP	NONOPX	2,119	746	407	95	26	219	0	1036
INTEREST & RELATED ITEMS(IRI)	INTREL	628,935	220,059	120,038	27,912	7,531	64,578	0	1036

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	61,354	15,768	10,161	1,393	242	3,971	0	1037
- GENERAL SUPPORT FACILITIES	GSF	792,782	250,845	161,644	22,166	3,857	63,178	0	1037
- CENTRAL OFFICE EQUIPMENT	COE	5,853,567	2,573,077	736,115	502,934	83,669	1,250,359	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	1,220,850	502,934	0	502,934	0	0	0	1037
- - COE CAT 4.11	COE411	667,090	653,677	0	0	0	653,677	0	1037
- - COE CAT 4.12	COE412	170,915	79,870	0	0	0	79,870	0	1037
- - COE CAT 4.13	COE413	2,954,393	737,977	736,115	0	0	1,862	0	1037
- - COE CAT 4.2	COE42	684,724	580,065	0	0	65,116	514,949	0	1037
- - COE CAT 4.3	COE43	155,595	18,553	0	0	18,553	0	0	1037
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1037
- CABLE & WIRE FACILITIES	CWF	12,134,071	3,118,416	2,931,471	0	3,846	183,099	0	1037
- - C&WF CAT 1.1	CWF11	32,139	0	0	0	0	0	0	1037
- - C&WF CAT 1.2	CWF12	7,417	7,417	0	0	0	7,417	0	1037
- - C&WF CAT 1.3	CWF13	11,725,886	2,931,471	2,931,471	0	0	0	0	1037
- - C&WF CAT 2	CWF2	348,012	175,653	0	0	0	175,653	0	1037
- - C&WF CAT 3	CWF3	5,291	2,047	0	0	2,018	29	0	1037
- - C&WF CAT 4	CWF4	15,326	1,827	0	0	1,827	0	0	1037
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1037
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1037
TELCOM PLANT-OTHER	PLTOTH	135,780	42,962	27,685	3,796	661	10,820	0	1037
ACCUM DEPRECIATION	ACCDEP	12,874,181	4,209,717	2,538,581	424,047	73,061	1,174,028	0	1037
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1037
NET DEFERRED FIT	NTDFIT	386,825	158,427	56,012	27,771	4,640	70,003	0	1037
NETWORK SUPPORT EXP	NETSPX	9,317	2,948	1,900	261	45	742	0	1037
GENERAL SUPPORT EXP	GSFX	113,917	36,045	23,227	3,185	554	9,078	0	1037
COE EXPENSE	COEX	317,848	139,718	25,116	69,085	2,855	42,662	0	1037
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1037
C&WF EXPENSE	CWFX	422,472	108,574	102,065	0	134	6,375	0	1037
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1037
NETWORK OPERATIONS EXP	NETOPX	295,340	93,449	60,218	8,258	1,437	23,536	0	1037
DEPREC & AMORT EXP	DEPAMX	1,437,447	478,610	277,997	51,384	8,814	140,414	0	1037
MARKETING EXPENSE	MRKTX	63,618	19,735	12,717	1,744	303	4,970	0	1037
SERVICES EXPENSE	SERVX	487,107	146,119	50,843	26,313	4,315	62,989	1,658	1037
- CABSX EXPENSE	CABSX	173,587	86,794	0	21,568	3,753	61,473	0	1037
CORP OPER EXP	CORPX	561,130	191,230	107,850	33,551	2,973	46,345	511	1037
OTHER TAXES (EXCL FIT & ITC)	OTAXES	116,240	36,216	25,947	2,420	432	7,417	0	1037
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1037
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1037
INTEREST & RELATED ITEMS(IRI)	INTREL	5,330	1,523	981	135	23	383	0	1037

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	2,709,409	714,100	437,350	70,898	47,053	157,338	1,461	1038
- GENERAL SUPPORT FACILITIES	GSF	13,179,856	4,094,426	2,450,649	397,271	263,659	881,628	101,219	1038
- CENTRAL OFFICE EQUIPMENT	COE	36,275,156	16,437,853	2,541,009	4,513,133	2,122,638	7,261,073	0	1038
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1038
- - COE CAT 2	COE2	1,468,025	1,008,222	0	0	1,008,222	0	0	1038
- - COE CAT 3	COE3	12,369,595	4,513,133	0	4,513,133	0	0	0	1038
- - COE CAT 4.11	COE411	6,154,577	6,154,577	0	0	0	6,154,577	0	1038
- - COE CAT 4.12	COE412	236,329	0	0	0	0	0	0	1038
- - COE CAT 4.13	COE413	10,195,718	2,547,859	2,541,009	0	0	6,850	0	1038
- - COE CAT 4.2	COE42	5,165,396	2,072,245	0	0	972,599	1,099,646	0	1038
- - COE CAT 4.3	COE43	685,516	141,817	0	0	141,817	0	0	1038
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1038
- CABLE & WIRE FACILITIES	CWF	109,750,905	28,926,297	25,299,171	0	872,614	2,754,512	0	1038
- - C&WF CAT 1.1	CWF11	247,237	0	0	0	0	0	0	1038
- - C&WF CAT 1.2	CWF12	68,203	68,203	0	0	0	68,203	0	1038
- - C&WF CAT 1.3	CWF13	101,196,684	25,299,171	25,299,171	0	0	0	0	1038
- - C&WF CAT 2	CWF2	5,964,979	2,659,785	0	0	0	2,659,785	0	1038
- - C&WF CAT 3	CWF3	1,116,824	659,787	0	0	633,263	26,524	0	1038
- - C&WF CAT 4	CWF4	1,156,978	239,351	0	0	239,351	0	0	1038
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1038
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1038
TELCOM PLANT-OTHER	PLTOTH	3,622,986	1,123,206	689,316	111,744	74,162	247,984	0	1038
ACCUM DEPRECIATION	ACCDEP	96,867,674	30,358,713	17,664,556	4,265,443	2,187,498	6,176,942	64,274	1038
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1038
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1038
NETWORK SUPPORT EXP	NETSPX	8,159	2,535	1,552	252	167	558	5	1038
GENERAL SUPPORT EXP	GSFX	858,406	266,671	159,611	25,874	17,172	57,421	6,592	1038
COE EXPENSE	COEX	1,804,407	817,655	62,478	448,949	127,695	178,534	0	1038
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1038
C&WF EXPENSE	CWFX	3,573,680	941,890	823,785	0	28,414	89,692	0	1038
OTHER PROP & PL EXP	OTHPPX	309,026	96,001	58,916	9,551	6,339	21,195	0	1038
NETWORK OPERATIONS EXP	NETOPX	493,998	153,464	94,182	15,268	10,133	33,882	0	1038
DEPREC & AMORT EXP	DEPAMX	8,676,862	2,889,034	1,524,749	317,988	219,947	821,192	5,158	1038
MARKETING EXPENSE	MRKTX	66,641	23,420	14,344	2,325	1,543	5,160	48	1038
SERVICES EXPENSE	SERVX	2,502,105	881,804	227,579	88,884	29,886	73,980	461,476	1038
- CABSX EXPENSE	CABSX	243,190	121,595	0	31,316	20,783	69,496	0	1038
CORP OPER EXP	CORPX	3,079,913	1,063,138	560,828	170,544	63,863	132,840	135,062	1038
OTHER TAXES (EXCL FIT & ITC)	OTAXES	332,096	102,957	63,185	10,243	6,798	22,731	0	1038
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1038
NON-OPERATING INC & EXP	NONOPX	15,302	5,282	3,235	524	348	1,164	11	1038
INTEREST & RELATED ITEMS(IRI)	INTREL	802,163	244,600	149,805	24,285	16,117	53,893	501	1038

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	676,906	182,721	126,774	23,770	3,825	27,728	624	1039
- GENERAL SUPPORT FACILITIES	GSF	6,751,945	1,943,250	1,290,188	241,914	38,927	282,192	90,030	1039
- CENTRAL OFFICE EQUIPMENT	COE	29,801,947	9,561,623	4,020,574	3,189,218	354,864	1,996,967	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	10,425,075	3,189,218	0	3,189,218	0	0	0	1039
- - COE CAT 4.11	COE411	1,625,482	1,625,482	0	0	0	1,625,482	0	1039
- - COE CAT 4.12	COE412	121,827	0	0	0	0	0	0	1039
- - COE CAT 4.13	COE413	16,133,323	4,049,887	4,020,574	0	0	29,314	0	1039
- - COE CAT 4.2	COE42	1,115,335	616,291	0	0	274,120	342,171	0	1039
- - COE CAT 4.3	COE43	380,905	80,744	0	0	80,744	0	0	1039
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1039
- CABLE & WIRE FACILITIES	CWF	55,087,021	14,869,924	12,988,353	0	158,318	1,723,252	0	1039
- - C&WF CAT 1.1	CWF11	70,146	0	0	0	0	0	0	1039
- - C&WF CAT 1.2	CWF12	94,697	94,697	0	0	0	94,697	0	1039
- - C&WF CAT 1.3	CWF13	51,953,414	12,988,353	12,988,353	0	0	0	0	1039
- - C&WF CAT 2	CWF2	2,394,597	1,622,416	0	0	0	1,622,416	0	1039
- - C&WF CAT 3	CWF3	128,790	70,046	0	0	63,907	6,139	0	1039
- - C&WF CAT 4	CWF4	445,378	94,411	0	0	94,411	0	0	1039
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1039
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1039
TELCOM PLANT-OTHER	PLTOTH	345,411	99,072	68,973	12,933	2,081	15,086	0	1039
ACCUM DEPRECIATION	ACCDEP	36,795,592	10,778,629	6,540,462	2,390,068	230,618	1,589,802	27,680	1039
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1039
NET DEFERRED FIT	NTDFIT	8,043,554	2,308,319	1,606,117	301,989	48,539	351,675	0	1039
NETWORK SUPPORT EXP	NETSPX	38,745	11,151	7,737	1,451	233	1,692	38	1039
GENERAL SUPPORT EXP	GSFX	170,277	49,007	32,537	6,101	982	7,117	2,270	1039
COE EXPENSE	COEX	401,141	128,702	46,491	55,016	4,103	23,092	0	1039
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1039
C&WF EXPENSE	CWFX	1,167,822	315,236	275,348	0	3,356	36,532	0	1039
OTHER PROP & PL EXP	OTHPPX	73,556	21,170	14,738	2,763	445	3,224	0	1039
NETWORK OPERATIONS EXP	NETOPX	653,196	187,994	130,879	24,540	3,949	28,626	0	1039
DEPREC & AMORT EXP	DEPAMX	5,163,970	1,541,707	864,089	391,159	37,723	244,750	3,986	1039
MARKETING EXPENSE	MRKTX	0	0	0	0	0	0	0	1039
SERVICES EXPENSE	SERVX	932,270	309,537	5,088	10,802	618	4,483	288,545	1039
- CABSX EXPENSE	CABSX	12,000	6,000	0	2,578	415	3,007	0	1039
CORP OPER EXP	CORPX	1,224,554	431,040	254,677	34,815	4,733	36,231	100,584	1039
OTHER TAXES (EXCL FIT & ITC)	OTAXES	810,131	235,459	172,149	21,832	4,895	36,221	364	1039
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1039
NON-OPERATING INC & EXP	NONOPX	12,249	4,312	2,991	561	90	654	15	1039
INTEREST & RELATED ITEMS(IRI)	INTREL	1,995,297	565,869	392,606	73,615	11,845	85,871	1,932	1039

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	170,666	46,233	37,081	1,480	1,562	6,109	0	1040
- GENERAL SUPPORT FACILITIES	GSF	6,052,471	1,665,264	1,335,637	53,303	56,280	220,045	0	1040
- CENTRAL OFFICE EQUIPMENT	COE	7,071,649	2,018,075	1,468,350	212,592	73,152	263,981	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	524,147	212,592	0	212,592	0	0	0	1040
- - COE CAT 4.11	COE411	186,026	186,026	0	0	0	186,026	0	1040
- - COE CAT 4.12	COE412	94,553	0	0	0	0	0	0	1040
- - COE CAT 4.13	COE413	6,075,048	1,509,733	1,468,350	0	0	41,383	0	1040
- - COE CAT 4.2	COE42	191,875	109,724	0	0	73,152	36,572	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	17,067,748	4,623,588	3,858,641	0	151,311	613,636	0	1040
- - C&WF CAT 1.1	CWF11	421,158	0	0	0	0	0	0	1040
- - C&WF CAT 1.2	CWF12	108,750	108,750	0	0	0	108,750	0	1040
- - C&WF CAT 1.3	CWF13	15,434,566	3,858,641	3,858,641	0	0	0	0	1040
- - C&WF CAT 2	CWF2	732,985	439,490	0	0	0	439,490	0	1040
- - C&WF CAT 3	CWF3	370,288	216,707	0	0	151,311	65,396	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	0	0	0	0	0	0	0	1040
TELCOM PLANT-OTHER	PLTOTH	0	0	0	0	0	0	0	1040
ACCUM DEPRECIATION	ACCDEP	20,318,966	5,576,593	4,508,609	133,957	190,405	743,622	0	1040
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1040
NET DEFERRED FIT	NTDFIT	1,309,999	360,430	289,086	11,537	12,181	47,627	0	1040
NETWORK SUPPORT EXP	NETSPX	7,485	2,059	1,652	66	70	272	0	1040
GENERAL SUPPORT EXP	GSFX	272,839	75,068	60,209	2,403	2,537	9,919	0	1040
COE EXPENSE	COEX	418,696	119,486	48,852	59,418	2,434	8,783	0	1040
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1040
C&WF EXPENSE	CWFX	481,035	130,311	108,752	0	4,265	17,295	0	1040
OTHER PROP & PL EXP	OTHPPX	103	28	23	1	1	4	0	1040
NETWORK OPERATIONS EXP	NETOPX	505,709	139,140	111,598	4,454	4,702	18,386	0	1040
DEPREC & AMORT EXP	DEPAMX	1,720,232	475,959	376,785	19,386	16,498	63,290	0	1040
MARKETING EXPENSE	MRKTX	915,634	195,686	156,951	6,264	6,613	25,858	0	1040
SERVICES EXPENSE	SERVX	624,255	165,121	30,260	49,316	2,517	9,842	73,186	1040
- CABSX EXPENSE	CABSX	26,455	13,227	0	2,139	2,258	8,830	0	1040
CORP OPER EXP	CORPX	1,399,620	413,323	270,415	56,459	10,715	41,843	33,891	1040
OTHER TAXES (EXCL FIT & ITC)	OTAXES	170,132	49,455	39,561	1,712	1,666	6,515	0	1040
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1040
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1040
INTEREST & RELATED ITEMS(IRI)	INTREL	0	0	0	0	0	0	0	1040

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	674,703	173,558	127,441	30,708	3,467	11,727	214	1041
- GENERAL SUPPORT FACILITIES	GSF	4,090,553	1,181,721	859,678	207,149	23,390	79,109	12,394	1041
- CENTRAL OFFICE EQUIPMENT	COE	8,737,876	3,218,759	1,253,502	1,569,606	137,297	258,354	0	1041
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1041
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1041
- - COE CAT 3	COE3	2,950,492	1,569,606	0	1,569,606	0	0	0	1041
- - COE CAT 4.11	COE411	244,012	211,170	0	0	0	211,170	0	1041
- - COE CAT 4.12	COE412	176,070	0	0	0	0	0	0	1041
- - COE CAT 4.13	COE413	5,110,231	1,277,774	1,253,502	0	0	24,273	0	1041
- - COE CAT 4.2	COE42	257,071	160,209	0	0	137,297	22,912	0	1041
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1041
- INFORMATION ORIG/TERM	IOT	31,453	7,863	7,863	0	0	0	0	1041
- CABLE & WIRE FACILITIES	CWF	21,900,386	5,633,560	5,252,561	0	39,936	341,064	0	1041
- - C&WF CAT 1.1	CWF11	301,496	0	0	0	0	0	0	1041
- - C&WF CAT 1.2	CWF12	101,709	101,709	0	0	0	101,709	0	1041
- - C&WF CAT 1.3	CWF13	21,010,242	5,252,561	5,252,561	0	0	0	0	1041
- - C&WF CAT 2	CWF2	419,455	237,869	0	0	0	237,869	0	1041
- - C&WF CAT 3	CWF3	67,484	41,422	0	0	39,936	1,486	0	1041
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1041
- TANGIBLES	TANGIB	558,976	197,490	76,910	96,305	8,423	15,852	0	1041
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1041
TELCOM PLANT-OTHER	PLTOTH	381,695	110,523	80,518	20,242	2,259	7,504	0	1041
ACCUM DEPRECIATION	ACCDEP	20,171,901	6,086,983	4,054,159	1,450,781	148,838	426,242	6,963	1041
ACCUM AMORTIZATION	ACCAMO	135,919	48,021	18,701	23,417	2,048	3,855	0	1041
NET DEFERRED FIT	NTDFIT	1,268,269	373,755	262,177	81,623	6,580	23,375	0	1041
NETWORK SUPPORT EXP	NETSPX	9,584	2,769	2,033	490	55	187	3	1041
GENERAL SUPPORT EXP	GSFX	262,372	75,797	55,141	13,287	1,500	5,074	795	1041
COE EXPENSE	COEX	327,130	120,504	63,904	36,429	7,000	13,171	0	1041
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1041
C&WF EXPENSE	CWFX	270,804	69,660	64,949	0	494	4,217	0	1041
OTHER PROP & PL EXP	OTHPPX	931	270	198	48	5	18	0	1041
NETWORK OPERATIONS EXP	NETOPX	281,064	81,197	59,695	14,384	1,624	5,493	0	1041
DEPREC & AMORT EXP	DEPAMX	1,336,420	396,998	273,881	86,131	9,092	27,491	402	1041
MARKETING EXPENSE	MRKTX	22,063	0	0	0	0	0	0	1041
SERVICES EXPENSE	SERVX	404,982	116,399	35,166	29,540	2,930	12,219	36,543	1041
- CABSX EXPENSE	CABSX	56,307	28,154	0	18,834	2,127	7,193	0	1041
CORP OPER EXP	CORPX	766,758	258,351	168,094	45,821	6,621	19,646	18,168	1041
OTHER TAXES (EXCL FIT & ITC)	OTAXES	104,715	29,323	21,558	5,195	587	1,984	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	514,442	139,543	102,464	24,690	2,788	9,429	172	1041

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	15,623	4,261	1,218	1,446	414	1,183	0	1042
- GENERAL SUPPORT FACILITIES	GSF	1,626,932	665,635	190,365	225,895	64,622	184,752	0	1042
- CENTRAL OFFICE EQUIPMENT	COE	2,416,420	1,315,492	1,660	668,529	161,954	483,350	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	1,363,121	648,237	0	648,237	0	0	0	1042
- - COE CAT 4.11	COE411	485,327	483,346	0	0	0	483,346	0	1042
- - COE CAT 4.12	COE412	59,843	0	0	0	0	0	0	1042
- - COE CAT 4.13	COE413	6,670	1,664	1,660	0	0	4	0	1042
- - COE CAT 4.2	COE42	207,807	102,530	0	0	102,530	0	0	1042
- - COE CAT 4.3	COE43	252,525	59,424	0	0	59,424	0	0	1042
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1042
- CABLE & WIRE FACILITIES	CWF	2,544,586	693,936	578,821	0	35,099	80,016	0	1042
- - C&WF CAT 1.1	CWF11	9,676	0	0	0	0	0	0	1042
- - C&WF CAT 1.2	CWF12	1,382	1,382	0	0	0	1,382	0	1042
- - C&WF CAT 1.3	CWF13	2,315,286	578,821	578,821	0	0	0	0	1042
- - C&WF CAT 2	CWF2	105,558	78,523	0	0	0	78,523	0	1042
- - C&WF CAT 3	CWF3	35,612	17,073	0	0	16,962	110	0	1042
- - C&WF CAT 4	CWF4	77,072	18,137	0	0	18,137	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	0	0	0	0	0	0	0	1042
ACCUM DEPRECIATION	ACCDEP	5,462,101	2,218,742	630,339	856,400	190,457	541,545	0	1042
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1042
NET DEFERRED FIT	NTDFIT	118,547	50,505	14,731	5,439	7,770	22,564	0	1042
NETWORK SUPPORT EXP	NETSPX	7,634	3,123	893	1,060	303	867	0	1042
GENERAL SUPPORT EXP	GSFX	117,445	48,051	13,742	16,307	4,665	13,337	0	1042
COE EXPENSE	COEX	131,944	72,938	77	42,989	7,497	22,375	0	1042
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1042
C&WF EXPENSE	CWFX	219,056	59,739	49,829	0	3,022	6,888	0	1042
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1042
NETWORK OPERATIONS EXP	NETOPX	283,516	115,996	33,174	39,365	11,261	32,196	0	1042
DEPREC & AMORT EXP	DEPAMX	260,698	108,659	34,591	8,221	16,895	48,952	0	1042
MARKETING EXPENSE	MRKTX	8,226	2,620	749	889	254	727	0	1042
SERVICES EXPENSE	SERVX	147,705	55,721	3,872	21,793	5,633	16,104	8,319	1042
- CABSX EXPENSE	CABSX	70,974	35,487	0	16,867	4,825	13,795	0	1042
CORP OPER EXP	CORPX	709,581	313,879	109,305	97,871	26,094	73,956	6,652	1042
OTHER TAXES (EXCL FIT & ITC)	OTAXES	11,749	5,080	1,453	1,724	493	1,410	0	1042
INVESTMENT TAX CREDITS (ITC)	ITC	208	85	24	29	8	24	0	1042
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1042
INTEREST & RELATED ITEMS(IRI)	INTREL	45,040	18,950	5,419	6,431	1,840	5,260	0	1042

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	17,508	4,380	2,401	615	222	1,142	0	1043
- GENERAL SUPPORT FACILITIES	GSF	718,393	244,123	133,817	34,297	12,367	63,642	0	1043
- CENTRAL OFFICE EQUIPMENT	COE	1,556,204	774,702	188,415	205,216	4,176	376,895	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	405,133	205,216	0	205,216	0	0	0	1043
- - COE CAT 4.11	COE411	375,788	375,788	0	0	0	375,788	0	1043
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1043
- - COE CAT 4.13	COE413	758,304	189,447	188,415	0	0	1,032	0	1043
- - COE CAT 4.2	COE42	16,979	4,250	0	0	4,176	74	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	2,742,253	685,994	612,269	0	69,820	3,905	0	1043
- - C&WF CAT 1.1	CWF11	11,742	0	0	0	0	0	0	1043
- - C&WF CAT 1.2	CWF12	3,355	3,355	0	0	0	3,355	0	1043
- - C&WF CAT 1.3	CWF13	2,449,076	612,269	612,269	0	0	0	0	1043
- - C&WF CAT 2	CWF2	0	0	0	0	0	0	0	1043
- - C&WF CAT 3	CWF3	278,080	70,370	0	0	69,820	550	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	142,629	48,468	26,568	6,809	2,455	12,635	0	1043
ACCUM DEPRECIATION	ACCDEP	2,936,546	992,783	543,832	154,087	50,937	243,926	0	1043
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1043
NET DEFERRED FIT	NTDFIT	215,336	73,267	40,098	10,252	3,699	19,218	0	1043
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1043
GENERAL SUPPORT EXP	GSFX	57,120	19,410	10,640	2,727	983	5,060	0	1043
COE EXPENSE	COEX	166,512	82,892	5,180	67,235	115	10,362	0	1043
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1043
C&WF EXPENSE	CWFX	98,917	24,745	22,085	0	2,519	141	0	1043
OTHER PROP & PL EXP	OTHPPX	3,306	1,123	616	158	57	293	0	1043
NETWORK OPERATIONS EXP	NETOPX	101,606	34,528	18,926	4,851	1,749	9,001	0	1043
DEPREC & AMORT EXP	DEPAMX	309,587	118,317	51,488	24,183	4,111	38,535	0	1043
MARKETING EXPENSE	MRKTX	737	191	105	27	10	50	0	1043
SERVICES EXPENSE	SERVX	337,338	97,208	14,903	9,441	3,405	13,177	56,282	1043
- CABSX EXPENSE	CABSX	44,442	22,221	0	6,909	2,491	12,821	0	1043
CORP OPER EXP	CORPX	532,299	210,548	58,652	68,353	7,154	30,828	45,560	1043
OTHER TAXES (EXCL FIT & ITC)	OTAXES	56,910	19,861	10,887	2,790	1,006	5,178	0	1043
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1043
NON-OPERATING INC & EXP	NONOPX	3,076	1,217	667	171	62	317	0	1043
INTEREST & RELATED ITEMS(IRI)	INTREL	0	0	0	0	0	0	0	1043

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	16,630	4,541	1,903	1,489	68	1,082	0	1044
- GENERAL SUPPORT FACILITIES	GSF	872,328	343,690	144,004	112,670	5,137	81,879	0	1044
- CENTRAL OFFICE EQUIPMENT	COE	2,878,681	1,420,378	306,369	677,488	26,850	409,671	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	1,164,877	677,488	0	677,488	0	0	0	1044
- - COE CAT 4.11	COE411	396,578	396,578	0	0	0	396,578	0	1044
- - COE CAT 4.12	COE412	9,820	0	0	0	0	0	0	1044
- - COE CAT 4.13	COE413	1,226,462	306,369	306,369	0	0	0	0	1044
- - COE CAT 4.2	COE42	80,944	39,943	0	0	26,850	13,093	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	2,366,642	646,234	559,528	0	4,040	82,667	0	1044
- - C&WF CAT 1.1	CWF11	1,802	0	0	0	0	0	0	1044
- - C&WF CAT 1.2	CWF12	0	0	0	0	0	0	0	1044
- - C&WF CAT 1.3	CWF13	2,238,111	559,528	559,528	0	0	0	0	1044
- - C&WF CAT 2	CWF2	118,818	82,667	0	0	0	82,667	0	1044
- - C&WF CAT 3	CWF3	7,911	4,040	0	0	4,040	0	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	387	152	64	50	2	36	0	1044
TELCOM PLANT-OTHER	PLTOTH	0	0	0	0	0	0	0	1044
ACCUM DEPRECIATION	ACCDEP	5,535,980	2,221,896	889,284	761,092	33,888	537,632	0	1044
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1044
NET DEFERRED FIT	NTDFIT	2,965	1,168	489	383	17	278	0	1044
NETWORK SUPPORT EXP	NETSPX	19,182	7,558	3,167	2,478	113	1,800	0	1044
GENERAL SUPPORT EXP	GSFX	29,513	11,628	4,872	3,812	174	2,770	0	1044
COE EXPENSE	COEX	148,176	73,112	6,802	50,086	7,129	9,095	0	1044
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1044
C&WF EXPENSE	CWFX	65,454	17,873	15,475	0	112	2,286	0	1044
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1044
NETWORK OPERATIONS EXP	NETOPX	56,155	22,125	9,270	7,253	331	5,271	0	1044
DEPREC & AMORT EXP	DEPAMX	112,247	39,269	22,554	4,105	740	11,870	0	1044
MARKETING EXPENSE	MRKTX	3,373	1,050	440	344	16	250	0	1044
SERVICES EXPENSE	SERVX	101,584	34,902	6,840	9,004	307	2,522	16,230	1044
- CABSX EXPENSE	CABSX	11,577	5,789	0	3,266	149	2,373	0	1044
CORP OPER EXP	CORPX	248,258	111,786	38,954	43,788	4,908	14,397	9,738	1044
OTHER TAXES (EXCL FIT & ITC)	OTAXES	25,932	10,591	4,438	3,472	158	2,523	0	1044
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1044
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1044
INTEREST & RELATED ITEMS(IRI)	INTREL	6,411	2,066	865	677	31	492	0	1044

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	108,973	26,651	15,911	4,500	776	5,464	1	1045
- GENERAL SUPPORT FACILITIES	GSF	1,907,285	590,586	352,460	99,677	17,182	121,042	225	1045
- CENTRAL OFFICE EQUIPMENT	COE	4,654,089	1,984,625	523,472	679,948	84,733	696,471	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	1,388,738	679,948	0	679,948	0	0	0	1045
- - COE CAT 4.11	COE411	755,235	669,610	0	0	0	669,610	0	1045
- - COE CAT 4.12	COE412	37,917	0	0	0	0	0	0	1045
- - COE CAT 4.13	COE413	2,122,522	531,853	523,472	0	0	8,381	0	1045
- - COE CAT 4.2	COE42	349,677	103,213	0	0	84,733	18,480	0	1045
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1045
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1045
- CABLE & WIRE FACILITIES	CWF	8,351,485	2,042,519	1,880,831	0	32,473	129,215	0	1045
- - C&WF CAT 1.1	CWF11	72,774	0	0	0	0	0	0	1045
- - C&WF CAT 1.2	CWF12	30,113	30,113	0	0	0	30,113	0	1045
- - C&WF CAT 1.3	CWF13	7,523,323	1,880,831	1,880,831	0	0	0	0	1045
- - C&WF CAT 2	CWF2	609,571	99,102	0	0	0	99,102	0	1045
- - C&WF CAT 3	CWF3	115,704	32,473	0	0	32,473	0	0	1045
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1045
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1045
- INTANGIBLES	INTANG	162,600	50,349	30,058	8,501	1,465	10,323	2	1045
TELCOM PLANT-OTHER	PLTOTH	276,137	85,505	51,046	14,436	2,488	17,530	4	1045
ACCUM DEPRECIATION	ACCDEP	9,999,135	3,172,930	1,781,529	661,601	90,034	639,624	142	1045
ACCUM AMORTIZATION	ACCAMO	273,033	84,540	50,472	14,274	2,460	17,333	0	1045
NET DEFERRED FIT	NTDFIT	247,591	86,528	41,719	12,590	3,664	28,555	0	1045
NETWORK SUPPORT EXP	NETSPX	98,326	30,446	18,176	5,140	886	6,242	1	1045
GENERAL SUPPORT EXP	GSFX	260,494	80,661	48,138	13,614	2,347	16,532	31	1045
COE EXPENSE	COEX	420,447	179,290	29,345	106,152	4,750	39,043	0	1045
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1045
C&WF EXPENSE	CWFX	286,757	70,132	64,580	0	1,115	4,437	0	1045
OTHER PROP & PL EXP	OTHPPX	7,973	2,469	1,474	417	72	506	0	1045
NETWORK OPERATIONS EXP	NETOPX	425,928	131,888	78,740	22,268	3,838	27,041	0	1045
DEPREC & AMORT EXP	DEPAMX	958,303	372,491	113,010	179,585	9,166	70,722	8	1045
MARKETING EXPENSE	MRKTX	95,859	24,425	14,581	4,124	711	5,008	1	1045
SERVICES EXPENSE	SERVX	243,897	84,840	9,634	23,325	3,665	24,540	23,675	1045
- CABSX EXPENSE	CABSX	92,451	46,226	0	19,368	3,339	23,519	0	1045
CORP OPER EXP	CORPX	1,223,230	480,782	222,293	133,279	13,237	93,921	18,052	1045
OTHER TAXES (EXCL FIT & ITC)	OTAXES	189,712	59,120	36,641	8,622	1,733	12,122	1	1045
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1045
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1045
INTEREST & RELATED ITEMS(IRI)	INTREL	91,700	26,656	15,913	4,500	776	5,465	1	1045

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	1,140,611	348,006	153,571	49,359	35,903	109,172	0	1046
- GENERAL SUPPORT FACILITIES	GSF	2,160,260	819,400	361,593	116,219	84,536	257,052	0	1046
- CENTRAL OFFICE EQUIPMENT	COE	21,821,168	10,412,324	2,009,815	2,722,201	1,908,529	3,771,779	0	1046
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1046
- - COE CAT 2	COE2	775,974	425,020	0	0	425,020	0	0	1046
- - COE CAT 3	COE3	4,800,552	2,722,201	0	2,722,201	0	0	0	1046
- - COE CAT 4.11	COE411	3,265,246	3,265,246	0	0	0	3,265,246	0	1046
- - COE CAT 4.12	COE412	1,064,816	0	0	0	0	0	0	1046
- - COE CAT 4.13	COE413	8,084,737	2,023,125	2,009,815	0	0	13,310	0	1046
- - COE CAT 4.2	COE42	3,183,953	1,854,645	0	0	1,361,422	493,223	0	1046
- - COE CAT 4.3	COE43	645,890	122,086	0	0	122,086	0	0	1046
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1046
- CABLE & WIRE FACILITIES	CWF	28,778,736	8,780,529	6,459,795	0	71,557	2,249,177	0	1046
- - C&WF CAT 1.1	CWF11	103,385	0	0	0	0	0	0	1046
- - C&WF CAT 1.2	CWF12	42,780	42,780	0	0	0	42,780	0	1046
- - C&WF CAT 1.3	CWF13	25,839,182	6,459,795	6,459,795	0	0	0	0	1046
- - C&WF CAT 2	CWF2	2,490,635	2,206,274	0	0	0	2,206,274	0	1046
- - C&WF CAT 3	CWF3	41,916	22,376	0	0	22,253	123	0	1046
- - C&WF CAT 4	CWF4	260,838	49,304	0	0	49,304	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	1,293,179	490,511	216,457	69,571	50,605	153,877	0	1046
ACCUM DEPRECIATION	ACCDEP	27,661,718	11,246,526	4,039,468	2,160,158	1,432,332	3,614,567	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	54,321	20,604	9,092	2,922	2,126	6,464	0	1046
GENERAL SUPPORT EXP	GSFX	924,528	350,679	154,751	49,738	36,179	110,011	0	1046
COE EXPENSE	COEX	1,101,673	525,681	89,945	155,474	111,463	168,799	0	1046
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1046
C&WF EXPENSE	CWFX	751,083	229,159	168,591	0	1,868	58,700	0	1046
OTHER PROP & PL EXP	OTHPPX	7,962	3,020	1,333	428	312	947	0	1046
NETWORK OPERATIONS EXP	NETOPX	542,291	205,694	90,771	29,174	21,221	64,528	0	1046
DEPREC & AMORT EXP	DEPAMX	3,909,646	1,572,205	585,834	274,080	197,247	515,045	0	1046
MARKETING EXPENSE	MRKTX	147,436	44,358	19,575	6,291	4,576	13,915	0	1046
SERVICES EXPENSE	SERVX	798,236	285,915	43,479	31,450	22,877	43,748	144,362	1046
- CABSX EXPENSE	CABSX	148,922	74,461	0	18,903	13,749	41,809	0	1046
CORP OPER EXP	CORPX	1,335,821	546,499	217,561	83,319	60,678	141,279	43,662	1046
OTHER TAXES (EXCL FIT & ITC)	OTAXES	457,154	175,768	77,565	24,930	18,134	55,140	0	1046
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1046
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1046
INTEREST & RELATED ITEMS(IRI)	INTREL	538,573	187,874	82,907	26,647	19,383	58,938	0	1046

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

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	1047
- GENERAL SUPPORT FACILITIES	GSF	60,368	15,096	12,927	0	0	2,101	68	1047
- CENTRAL OFFICE EQUIPMENT	COE	270,606	62,749	41,890	0	0	20,858	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	0	0	0	0	0	0	1047
- - COE CAT 4.11	COE411	65,956	9,101	0	0	0	9,101	0	1047
- - COE CAT 4.12	COE412	1,048	1,048	0	0	0	1,048	0	1047
- - COE CAT 4.13	COE413	171,475	41,890	41,890	0	0	0	0	1047
- - COE CAT 4.2	COE42	32,126	10,709	0	0	0	10,709	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	1,075,884	273,810	247,608	0	0	26,202	0	1047
- - C&WF CAT 1.1	CWF11	6,846	0	0	0	0	0	0	1047
- - C&WF CAT 1.2	CWF12	0	0	0	0	0	0	0	1047
- - C&WF CAT 1.3	CWF13	990,433	247,608	247,608	0	0	0	0	1047
- - C&WF CAT 2	CWF2	28,977	9,659	0	0	0	9,659	0	1047
- - C&WF CAT 3	CWF3	49,628	16,543	0	0	0	16,543	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	7,859	1,964	1,689	0	0	275	0	1047
TELCOM PLANT-OTHER	PLTOTH	37,479	9,366	8,057	0	0	1,310	0	1047
ACCUM DEPRECIATION	ACCDEP	1,024,813	256,949	222,930	0	0	33,971	47	1047
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1047
NET DEFERRED FIT	NTDFIT	83,645	20,905	17,983	0	0	2,922	0	1047
NETWORK SUPPORT EXP	NETSPX	768	192	165	0	0	27	0	1047
GENERAL SUPPORT EXP	GSFX	18,327	4,583	3,924	0	0	638	21	1047
COE EXPENSE	COEX	97,161	31,603	5,207	23,804	0	2,593	0	1047
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1047
C&WF EXPENSE	CWFX	29,512	7,511	6,792	0	0	719	0	1047
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1047
NETWORK OPERATIONS EXP	NETOPX	30,214	7,552	6,496	0	0	1,056	0	1047
DEPREC & AMORT EXP	DEPAMX	67,956	16,591	13,293	0	0	3,296	2	1047
MARKETING EXPENSE	MRKTX	19,956	3,551	3,054	0	0	496	1	1047
SERVICES EXPENSE	SERVX	22,106	5,567	1,386	-1	0	865	3,317	1047
- CABSX EXPENSE	CABSX	2,341	643	0	0	0	643	0	1047
CORP OPER EXP	CORPX	57,330	17,251	7,698	6,781	0	1,821	951	1047
OTHER TAXES (EXCL FIT & ITC)	OTAXES	12,650	3,289	2,797	0	0	492	0	1047
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1047
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1047
INTEREST & RELATED ITEMS(IRI)	INTREL	0	0	0	0	0	0	0	1047

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	578,593	165,325	71,279	54,790	10,363	28,894	0	1048
- GENERAL SUPPORT FACILITIES	GSF	7,104,835	2,672,086	1,152,045	885,545	167,489	467,008	0	1048
- CENTRAL OFFICE EQUIPMENT	COE	15,090,162	7,212,972	1,330,583	4,001,891	620,131	1,260,367	0	1048
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1048
- - COE CAT 2	COE2	373,143	191,217	0	0	191,217	0	0	1048
- - COE CAT 3	COE3	7,007,155	4,001,891	0	4,001,891	0	0	0	1048
- - COE CAT 4.11	COE411	1,230,069	1,215,936	0	0	0	1,215,936	0	1048
- - COE CAT 4.12	COE412	133,838	0	0	0	0	0	0	1048
- - COE CAT 4.13	COE413	5,367,841	1,359,085	1,330,583	0	0	28,502	0	1048
- - COE CAT 4.2	COE42	693,690	374,106	0	0	358,177	15,929	0	1048
- - COE CAT 4.3	COE43	284,426	70,737	0	0	70,737	0	0	1048
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1048
- CABLE & WIRE FACILITIES	CWF	17,017,513	4,862,534	3,875,659	0	136,773	850,102	0	1048
- - C&WF CAT 1.1	CWF11	49,535	0	0	0	0	0	0	1048
- - C&WF CAT 1.2	CWF12	83,020	83,020	0	0	0	83,020	0	1048
- - C&WF CAT 1.3	CWF13	15,502,637	3,875,659	3,875,659	0	0	0	0	1048
- - C&WF CAT 2	CWF2	1,038,571	760,243	0	0	0	760,243	0	1048
- - C&WF CAT 3	CWF3	193,477	106,239	0	0	99,400	6,839	0	1048
- - C&WF CAT 4	CWF4	150,272	37,373	0	0	37,373	0	0	1048
- TANGIBLES	TANGIB	366,336	137,777	59,401	45,660	8,636	24,080	0	1048
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1048
TELCOM PLANT-OTHER	PLTOTH	290,826	109,378	47,157	36,248	6,856	19,116	0	1048
ACCUM DEPRECIATION	ACCDEP	27,124,523	10,489,575	4,207,046	3,974,616	526,648	1,781,265	0	1048
ACCUM AMORTIZATION	ACCAMO	366,336	137,777	59,401	45,660	8,636	24,080	0	1048
NET DEFERRED FIT	NTDFIT	1,243,659	467,733	201,659	155,009	29,318	81,747	0	1048
NETWORK SUPPORT EXP	NETSPX	4,039	1,519	655	503	95	265	0	1048
GENERAL SUPPORT EXP	GSFX	1,772,561	666,650	287,420	220,931	41,786	116,512	0	1048
COE EXPENSE	COEX	767,439	366,829	64,663	210,035	30,880	61,251	0	1048
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1048
C&WF EXPENSE	CWFX	716,311	204,677	163,136	0	5,757	35,783	0	1048
OTHER PROP & PL EXP	OTHPPX	150,642	56,656	24,427	18,776	3,551	9,902	0	1048
NETWORK OPERATIONS EXP	NETOPX	378,135	142,214	61,314	47,131	8,914	24,855	0	1048
DEPREC & AMORT EXP	DEPAMX	1,774,251	765,608	229,928	322,332	37,753	175,595	0	1048
MARKETING EXPENSE	MRKTX	204,997	93,712	40,403	31,057	5,874	16,378	0	1048
SERVICES EXPENSE	SERVX	410,434	130,833	43,456	31,799	4,988	12,457	38,133	1048
- CABSX EXPENSE	CABSX	58,033	29,017	0	16,904	3,197	8,915	0	1048
CORP OPER EXP	CORPX	2,695,176	1,100,617	507,442	339,925	61,796	168,317	23,138	1048
OTHER TAXES (EXCL FIT & ITC)	OTAXES	336,935	127,827	56,158	40,709	8,447	22,513	0	1048
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1048
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1048
INTEREST & RELATED ITEMS(IRI)	INTREL	2,950	1,024	515	223	95	191	0	1048

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	145,592	39,009	22,365	4,085	582	11,977	0	1049
- GENERAL SUPPORT FACILITIES	GSF	4,815,140	1,509,816	865,609	158,097	22,538	463,572	0	1049
- CENTRAL OFFICE EQUIPMENT	COE	10,528,556	4,034,988	1,090,349	873,709	101,035	1,969,896	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	3,692,768	873,709	0	873,709	0	0	0	1049
- - COE CAT 4.11	COE411	1,853,513	1,853,513	0	0	0	1,853,513	0	1049
- - COE CAT 4.12	COE412	53,703	0	0	0	0	0	0	1049
- - COE CAT 4.13	COE413	4,418,688	1,095,058	1,090,349	0	0	4,709	0	1049
- - COE CAT 4.2	COE42	490,693	211,895	0	0	100,221	111,674	0	1049
- - COE CAT 4.3	COE43	19,191	814	0	0	814	0	0	1049
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1049
- CABLE & WIRE FACILITIES	CWF	16,081,834	4,308,861	3,693,353	0	23,518	591,989	0	1049
- - C&WF CAT 1.1	CWF11	178,121	0	0	0	0	0	0	1049
- - C&WF CAT 1.2	CWF12	15,951	15,951	0	0	0	15,951	0	1049
- - C&WF CAT 1.3	CWF13	14,773,413	3,693,353	3,693,353	0	0	0	0	1049
- - C&WF CAT 2	CWF2	1,055,307	575,415	0	0	0	575,415	0	1049
- - C&WF CAT 3	CWF3	59,042	24,141	0	0	23,518	623	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	7,083	2,221	1,273	233	33	682	0	1049
TELCOM PLANT-OTHER	PLTOTH	1,929,015	604,854	346,776	63,336	9,029	185,714	0	1049
ACCUM DEPRECIATION	ACCDEP	19,227,883	5,736,279	3,212,502	974,623	70,947	1,478,207	0	1049
ACCUM AMORTIZATION	ACCAMO	7,083	2,221	1,273	233	33	682	0	1049
NET DEFERRED FIT	NTDFIT	-171,973	-54,076	-30,915	-5,593	-815	-16,753	0	1049
NETWORK SUPPORT EXP	NETSPX	2,719	853	489	89	13	262	0	1049
GENERAL SUPPORT EXP	GSFX	105,437	33,060	18,954	3,462	494	10,151	0	1049
COE EXPENSE	COEX	711,826	272,802	28,997	170,077	21,339	52,389	0	1049
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1049
C&WF EXPENSE	CWFX	830,000	222,385	190,618	0	1,214	30,553	0	1049
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1049
NETWORK OPERATIONS EXP	NETOPX	524,138	164,347	94,223	17,209	2,453	50,461	0	1049
DEPREC & AMORT EXP	DEPAMX	1,297,067	427,882	252,073	16,528	7,446	151,836	0	1049
MARKETING EXPENSE	MRKTX	182,130	75,709	43,406	7,928	1,130	23,246	0	1049
SERVICES EXPENSE	SERVX	698,571	248,068	78,909	30,804	4,391	56,288	77,676	1049
- CABSX EXPENSE	CABSX	149,532	74,766	0	18,349	2,616	53,802	0	1049
CORP OPER EXP	CORPX	1,473,667	534,122	268,520	108,567	14,676	105,626	36,734	1049
OTHER TAXES (EXCL FIT & ITC)	OTAXES	246,912	79,683	45,684	8,344	1,189	24,466	0	1049
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1049
NON-OPERATING INC & EXP	NONOPX	15,600	5,654	3,242	592	84	1,736	0	1049
INTEREST & RELATED ITEMS(IRI)	INTREL	15,967	5,323	3,052	557	79	1,634	0	1049

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	564,821	150,016	74,009	28,472	2,848	43,980	706	1050
- GENERAL SUPPORT FACILITIES	GSF	3,988,512	1,508,255	726,424	279,461	27,958	431,681	42,731	1050
- CENTRAL OFFICE EQUIPMENT	COE	7,365,230	4,209,491	705,724	1,443,655	104,019	1,956,093	0	1050
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1050
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1050
- - COE CAT 3	COE3	2,324,768	1,443,655	0	1,443,655	0	0	0	1050
- - COE CAT 4.11	COE411	1,800,033	1,800,033	0	0	0	1,800,033	0	1050
- - COE CAT 4.12	COE412	4,209	0	0	0	0	0	0	1050
- - COE CAT 4.13	COE413	2,840,983	707,016	705,724	0	0	1,292	0	1050
- - COE CAT 4.2	COE42	395,237	258,787	0	0	104,019	154,768	0	1050
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1050
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1050
- CABLE & WIRE FACILITIES	CWF	12,655,109	3,361,193	3,046,876	0	40,407	273,911	0	1050
- - C&WF CAT 1.1	CWF11	72,511	0	0	0	0	0	0	1050
- - C&WF CAT 1.2	CWF12	5,578	5,578	0	0	0	5,578	0	1050
- - C&WF CAT 1.3	CWF13	12,187,503	3,046,876	3,046,876	0	0	0	0	1050
- - C&WF CAT 2	CWF2	306,982	268,262	0	0	0	268,262	0	1050
- - C&WF CAT 3	CWF3	82,535	40,478	0	0	40,407	71	0	1050
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1050
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1050
- INTANGIBLES	INTANG	27,673	10,465	5,163	1,986	199	3,068	49	1050
TELCOM PLANT-OTHER	PLTOTH	669,089	251,825	124,823	48,021	4,804	74,177	0	1050
ACCUM DEPRECIATION	ACCDEP	13,072,159	5,058,193	2,324,717	1,320,839	85,348	1,299,030	28,259	1050
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1050
NET DEFERRED FIT	NTDFIT	2,138,684	804,933	399,102	152,911	15,379	237,541	0	1050
NETWORK SUPPORT EXP	NETSPX	678	256	126	49	5	75	1	1050
GENERAL SUPPORT EXP	GSFX	432,020	163,368	78,683	30,270	3,028	46,758	4,628	1050
COE EXPENSE	COEX	423,728	242,176	40,687	74,600	14,115	112,774	0	1050
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1050
C&WF EXPENSE	CWFX	142,418	37,826	34,289	0	455	3,083	0	1050
OTHER PROP & PL EXP	OTHPPX	1,772	670	332	128	13	197	0	1050
NETWORK OPERATIONS EXP	NETOPX	640,129	242,065	119,985	46,159	4,618	71,302	0	1050
DEPREC & AMORT EXP	DEPAMX	1,114,618	460,410	190,027	103,503	9,464	155,927	1,488	1050
MARKETING EXPENSE	MRKTX	360,701	106,753	52,666	20,261	2,027	31,297	502	1050
SERVICES EXPENSE	SERVX	524,198	157,627	38,916	15,362	1,537	13,531	88,281	1050
- CABSX EXPENSE	CABSX	45,151	22,576	0	8,536	854	13,186	0	1050
CORP OPER EXP	CORPX	1,833,653	725,888	296,632	137,076	18,927	204,715	68,538	1050
OTHER TAXES (EXCL FIT & ITC)	OTAXES	139,045	71,308	36,674	10,623	1,445	22,465	101	1050
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1050
NON-OPERATING INC & EXP	NONOPX	6,290	2,490	1,228	473	47	730	12	1050
INTEREST & RELATED ITEMS(IRI)	INTREL	981	354	174	67	7	104	2	1050

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	11,984	3,456	2,312	556	69	519	0	1051
- GENERAL SUPPORT FACILITIES	GSF	898,585	286,006	191,327	46,037	5,723	42,918	0	1051
- CENTRAL OFFICE EQUIPMENT	COE	5,118,615	1,916,957	911,633	755,113	31,775	218,435	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	1,103,612	755,113	0	755,113	0	0	0	1051
- - COE CAT 4.11	COE411	70,239	60,550	0	0	0	60,550	0	1051
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1051
- - COE CAT 4.13	COE413	3,657,432	915,266	911,633	0	0	3,633	0	1051
- - COE CAT 4.2	COE42	287,332	186,028	0	0	31,775	154,253	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	9,620,193	2,774,179	2,226,562	0	62,101	485,516	0	1051
- - C&WF CAT 1.1	CWF11	17,747	0	0	0	0	0	0	1051
- - C&WF CAT 1.2	CWF12	8,874	8,874	0	0	0	8,874	0	1051
- - C&WF CAT 1.3	CWF13	8,906,248	2,226,562	2,226,562	0	0	0	0	1051
- - C&WF CAT 2	CWF2	545,454	474,803	0	0	0	474,803	0	1051
- - C&WF CAT 3	CWF3	141,870	63,941	0	0	62,101	1,839	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	0	0	0	0	0	0	0	1051
TELCOM PLANT-OTHER	PLTOTH	34,590	11,009	7,365	1,772	220	1,652	0	1051
ACCUM DEPRECIATION	ACCDEP	7,890,915	2,689,095	1,575,257	710,655	47,783	355,400	0	1051
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1051
NET DEFERRED FIT	NTDFIT	301,313	95,015	64,675	13,902	1,934	14,504	0	1051
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1051
GENERAL SUPPORT EXP	GSFX	24,893	7,923	5,300	1,275	159	1,189	0	1051
COE EXPENSE	COEX	60,107	22,510	3,174	18,465	111	761	0	1051
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1051
C&WF EXPENSE	CWFX	170,148	49,066	39,380	0	1,098	8,587	0	1051
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1051
NETWORK OPERATIONS EXP	NETOPX	50,700	16,137	10,795	2,598	323	2,422	0	1051
DEPREC & AMORT EXP	DEPAMX	1,137,233	359,492	242,951	53,702	7,530	55,310	0	1051
MARKETING EXPENSE	MRKTX	18,585	3,313	2,216	533	66	497	0	1051
SERVICES EXPENSE	SERVX	289,123	79,222	12,218	6,801	845	6,340	53,018	1051
- CABSX EXPENSE	CABSX	26,039	13,020	0	6,331	787	5,902	0	1051
CORP OPER EXP	CORPX	321,887	145,230	71,347	20,861	1,830	13,917	37,275	1051
OTHER TAXES (EXCL FIT & ITC)	OTAXES	241,871	75,729	54,107	7,908	1,608	12,105	0	1051
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1051
NON-OPERATING INC & EXP	NONOPX	3,162	1,427	954	230	29	214	0	1051
INTEREST & RELATED ITEMS(IRI)	INTREL	101,693	29,965	20,045	4,823	600	4,496	0	1051

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	30,768	8,844	4,641	1,366	238	2,600	0	1052
- GENERAL SUPPORT FACILITIES	GSF	1,168,909	415,486	218,017	64,159	11,163	122,148	0	1052
- CENTRAL OFFICE EQUIPMENT	COE	2,250,118	1,070,239	260,337	338,909	21,673	449,320	0	1052
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1052
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1052
- - COE CAT 3	COE3	651,022	324,201	0	324,201	0	0	0	1052
- - COE CAT 4.11	COE411	19,979	16,782	0	0	0	16,782	0	1052
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1052
- - COE CAT 4.13	COE413	1,046,211	260,337	260,337	0	0	0	0	1052
- - COE CAT 4.2	COE42	508,636	454,211	0	0	21,673	432,538	0	1052
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1052
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1052
- CABLE & WIRE FACILITIES	CWF	4,192,422	1,205,040	941,279	0	39,850	223,911	0	1052
- - C&WF CAT 1.1	CWF11	17,582	0	0	0	0	0	0	1052
- - C&WF CAT 1.2	CWF12	0	0	0	0	0	0	0	1052
- - C&WF CAT 1.3	CWF13	3,765,117	941,279	941,279	0	0	0	0	1052
- - C&WF CAT 2	CWF2	231,937	188,068	0	0	0	188,068	0	1052
- - C&WF CAT 3	CWF3	177,786	75,693	0	0	39,850	35,842	0	1052
- - C&WF CAT 4	CWF4	0	0	0	0	0	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	0	0	0	0	0	0	0	1052
ACCUM DEPRECIATION	ACCDEP	5,963,810	2,096,995	1,146,910	230,356	59,215	660,514	0	1052
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1052
NET DEFERRED FIT	NTDFIT	-92,074	-32,798	-16,997	-5,603	-865	-9,333	0	1052
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1052
GENERAL SUPPORT EXP	GSFX	53,989	19,190	10,070	2,963	516	5,642	0	1052
COE EXPENSE	COEX	147,732	71,232	5,211	56,594	434	8,994	0	1052
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1052
C&WF EXPENSE	CWFX	53,654	15,422	12,046	0	510	2,866	0	1052
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1052
NETWORK OPERATIONS EXP	NETOPX	68,324	24,286	12,743	3,750	652	7,140	0	1052
DEPREC & AMORT EXP	DEPAMX	584,351	221,787	101,181	43,219	5,596	71,791	0	1052
MARKETING EXPENSE	MRKTX	3,358	666	349	103	18	196	0	1052
SERVICES EXPENSE	SERVX	186,851	62,658	14,890	6,320	1,100	12,033	28,316	1052
- CABSX EXPENSE	CABSX	37,297	18,649	0	6,059	1,054	11,535	0	1052
CORP OPER EXP	CORPX	343,280	164,846	59,673	53,087	2,459	28,070	21,557	1052
OTHER TAXES (EXCL FIT & ITC)	OTAXES	59,608	22,021	10,831	4,855	547	5,788	0	1052
INVESTMENT TAX CREDITS (ITC)	ITC	468	166	87	26	4	49	0	1052
NON-OPERATING INC & EXP	NONOPX	950	456	239	70	12	134	0	1052
INTEREST & RELATED ITEMS(IRI)	INTREL	31,132	11,432	5,998	1,765	307	3,361	0	1052

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	3,310	893	614	126	29	123	0	1053
- GENERAL SUPPORT FACILITIES	GSF	675,071	209,454	144,073	29,544	6,881	28,956	0	1053
- CENTRAL OFFICE EQUIPMENT	COE	2,312,367	805,968	396,822	247,957	61,859	99,330	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	399,364	230,316	0	230,316	0	0	0	1053
- - COE CAT 4.11	COE411	85,288	0	0	0	0	0	0	1053
- - COE CAT 4.12	COE412	1,821	0	0	0	0	0	0	1053
- - COE CAT 4.13	COE413	1,609,741	419,277	396,822	0	0	22,455	0	1053
- - COE CAT 4.2	COE42	188,396	138,734	0	0	61,859	76,875	0	1053
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1053
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1053
- CABLE & WIRE FACILITIES	CWF	3,756,410	1,059,345	898,368	0	-2	160,979	0	1053
- - C&WF CAT 1.1	CWF11	0	0	0	0	0	0	0	1053
- - C&WF CAT 1.2	CWF12	50,836	50,836	0	0	0	50,836	0	1053
- - C&WF CAT 1.3	CWF13	3,593,470	898,368	898,368	0	0	0	0	1053
- - C&WF CAT 2	CWF2	0	0	0	0	0	0	0	1053
- - C&WF CAT 3	CWF3	112,104	110,142	0	0	-2	110,143	0	1053
- - C&WF CAT 4	CWF4	0	0	0	0	0	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	22,086	6,853	4,714	967	225	947	0	1053
ACCUM DEPRECIATION	ACCDEP	2,602,046	844,972	529,229	183,284	25,837	106,622	0	1053
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1053
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1053
NETWORK SUPPORT EXP	NETSPX	6,580	2,042	1,404	288	67	282	0	1053
GENERAL SUPPORT EXP	GSFX	29,080	9,022	6,206	1,273	296	1,247	0	1053
COE EXPENSE	COEX	113,234	44,001	2,356	40,689	367	590	0	1053
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1053
C&WF EXPENSE	CWFX	137,810	38,864	32,958	0	0	5,906	0	1053
OTHER PROP & PL EXP	OTHPPX	1,331	413	284	58	14	57	0	1053
NETWORK OPERATIONS EXP	NETOPX	47,627	14,777	10,164	2,084	485	2,043	0	1053
DEPREC & AMORT EXP	DEPAMX	316,364	113,817	56,629	42,678	2,995	11,514	0	1053
MARKETING EXPENSE	MRKTX	3,534	603	415	85	20	83	0	1053
SERVICES EXPENSE	SERVX	87,349	35,549	13,981	4,985	1,074	4,377	11,131	1053
- CABSX EXPENSE	CABSX	20,150	8,798	0	3,976	926	3,897	0	1053
CORP OPER EXP	CORPX	657,395	271,069	136,011	86,194	4,049	25,417	19,398	1053
OTHER TAXES (EXCL FIT & ITC)	OTAXES	39,236	12,174	8,374	1,717	400	1,683	0	1053
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1053
NON-OPERATING INC & EXP	NONOPX	4,853	1,952	1,343	275	64	270	0	1053
INTEREST & RELATED ITEMS(IRI)	INTREL	54,335	16,399	11,280	2,313	539	2,267	0	1053

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	44,674	12,397	5,538	4,763	368	1,727	0	1054
- GENERAL SUPPORT FACILITIES	GSF	1,213,652	449,562	200,825	172,746	13,344	62,647	0	1054
- CENTRAL OFFICE EQUIPMENT	COE	4,625,114	2,149,425	440,687	1,361,318	45,369	302,051	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	2,332,405	1,295,693	0	1,295,693	0	0	0	1054
- - COE CAT 4.11	COE411	19,202	16,897	0	0	0	16,897	0	1054
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1054
- - COE CAT 4.13	COE413	1,770,433	442,992	440,687	0	0	2,305	0	1054
- - COE CAT 4.2	COE42	410,258	328,217	0	0	45,369	282,849	0	1054
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1054
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1054
- CABLE & WIRE FACILITIES	CWF	5,400,080	1,498,493	1,218,200	0	64,859	215,434	0	1054
- - C&WF CAT 1.1	CWF11	14,869	0	0	0	0	0	0	1054
- - C&WF CAT 1.2	CWF12	6,372	6,372	0	0	0	6,372	0	1054
- - C&WF CAT 1.3	CWF13	4,872,800	1,218,200	1,218,200	0	0	0	0	1054
- - C&WF CAT 2	CWF2	53,079	46,709	0	0	0	46,709	0	1054
- - C&WF CAT 3	CWF3	452,959	227,211	0	0	64,859	162,352	0	1054
- - C&WF CAT 4	CWF4	0	0	0	0	0	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	721,416	267,227	119,374	102,683	7,932	37,238	0	1054
ACCUM DEPRECIATION	ACCDEP	6,984,625	2,654,992	1,112,032	1,097,476	76,090	369,394	0	1054
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1054
NET DEFERRED FIT	NTDFIT	256,040	95,146	42,148	37,016	2,804	13,179	0	1054
NETWORK SUPPORT EXP	NETSPX	183	68	30	26	2	9	0	1054
GENERAL SUPPORT EXP	GSFX	250,301	92,717	41,418	35,627	2,752	12,920	0	1054
COE EXPENSE	COEX	346,838	166,107	41,882	91,206	4,312	28,707	0	1054
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1054
C&WF EXPENSE	CWFX	208,824	57,948	47,108	0	2,508	8,331	0	1054
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1054
NETWORK OPERATIONS EXP	NETOPX	70,037	25,943	11,589	9,969	770	3,615	0	1054
DEPREC & AMORT EXP	DEPAMX	771,929	309,949	112,021	147,470	8,162	42,297	0	1054
MARKETING EXPENSE	MRKTX	3,196	854	381	328	25	119	0	1054
SERVICES EXPENSE	SERVX	127,172	53,465	6,651	13,792	1,065	5,002	26,955	1054
- CABSX EXPENSE	CABSX	37,125	18,563	0	12,892	996	4,675	0	1054
CORP OPER EXP	CORPX	559,668	262,256	110,942	92,084	6,976	35,811	16,444	1054
OTHER TAXES (EXCL FIT & ITC)	OTAXES	191,731	70,691	32,706	25,984	2,140	9,861	0	1054
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1054
NON-OPERATING INC & EXP	NONOPX	3,203	1,501	670	577	45	209	0	1054
INTEREST & RELATED ITEMS(IRI)	INTREL	11,685	4,151	2,029	1,412	130	580	0	1054

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	240,301	77,801	29,787	18,807	10,731	18,477	0	1055
- GENERAL SUPPORT FACILITIES	GSF	2,617,592	1,115,220	426,965	269,587	153,821	264,847	0	1055
- CENTRAL OFFICE EQUIPMENT	COE	4,379,600	2,962,752	250,875	1,555,601	536,342	619,934	0	1055
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1055
- - COE CAT 2	COE2	170,076	118,202	0	0	118,202	0	0	1055
- - COE CAT 3	COE3	1,830,119	1,541,073	0	1,541,073	0	0	0	1055
- - COE CAT 4.11	COE411	36,694	31,918	0	0	0	31,918	0	1055
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1055
- - COE CAT 4.13	COE413	1,037,959	252,963	250,875	0	0	2,088	0	1055
- - COE CAT 4.2	COE42	1,279,745	1,004,068	0	0	418,139	585,928	0	1055
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1055
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1055
- CABLE & WIRE FACILITIES	CWF	10,865,777	3,517,985	2,235,855	0	359,542	922,588	0	1055
- - C&WF CAT 1.1	CWF11	288,497	0	0	0	0	0	0	1055
- - C&WF CAT 1.2	CWF12	18,613	18,613	0	0	0	18,613	0	1055
- - C&WF CAT 1.3	CWF13	8,943,420	2,235,855	2,235,855	0	0	0	0	1055
- - C&WF CAT 2	CWF2	1,063,164	901,495	0	0	0	901,495	0	1055
- - C&WF CAT 3	CWF3	552,083	362,022	0	0	359,542	2,480	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	12,891,718	5,733,201	2,002,671	1,579,390	814,354	1,336,787	0	1055
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1055
NET DEFERRED FIT	NTDFIT	-166,706	-71,385	-27,057	-18,111	-9,660	-16,558	0	1055
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1055
GENERAL SUPPORT EXP	GSFX	84,110	35,835	13,719	8,663	4,943	8,510	0	1055
COE EXPENSE	COEX	244,618	166,293	17,557	70,762	34,589	43,384	0	1055
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1055
C&WF EXPENSE	CWFX	599,297	194,033	123,318	0	19,830	50,885	0	1055
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1055
NETWORK OPERATIONS EXP	NETOPX	172,500	73,493	28,137	17,766	10,137	17,453	0	1055
DEPREC & AMORT EXP	DEPAMX	1,204,058	483,854	207,839	67,695	74,025	134,296	0	1055
MARKETING EXPENSE	MRKTX	70,135	24,331	9,315	5,882	3,356	5,778	0	1055
SERVICES EXPENSE	SERVX	233,400	111,070	6,807	14,322	8,172	14,071	67,698	1055
- CABSX EXPENSE	CABSX	69,132	34,566	0	13,539	7,725	13,301	0	1055
CORP OPER EXP	CORPX	750,261	370,149	142,999	65,648	45,311	78,335	37,857	1055
OTHER TAXES (EXCL FIT & ITC)	OTAXES	243,027	100,720	41,542	21,357	13,523	24,298	0	1055
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1055
NON-OPERATING INC & EXP	NONOPX	2,827	1,395	534	337	192	331	0	1055
INTEREST & RELATED ITEMS(IRI)	INTREL	13,410	5,053	1,934	1,221	697	1,200	0	1055

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	74,227	25,918	10,567	5,457	2,421	7,473	0	1056
- GENERAL SUPPORT FACILITIES	GSF	1,229,787	489,845	199,711	103,147	45,753	141,234	0	1056
- CENTRAL OFFICE EQUIPMENT	COE	4,950,618	2,328,071	557,605	1,054,197	111,093	605,176	0	1056
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1056
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1056
- - COE CAT 3	COE3	1,727,798	1,009,266	0	1,009,266	0	0	0	1056
- - COE CAT 4.11	COE411	34,017	34,017	0	0	0	34,017	0	1056
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1056
- - COE CAT 4.13	COE413	2,251,938	568,364	557,605	0	0	10,759	0	1056
- - COE CAT 4.2	COE42	855,875	664,789	0	0	104,389	560,400	0	1056
- - COE CAT 4.3	COE43	12,639	6,704	0	0	6,704	0	0	1056
- INFORMATION ORIG/TERM	IOT	3,284	821	821	0	0	0	0	1056
- CABLE & WIRE FACILITIES	CWF	8,150,699	2,845,963	1,569,691	0	376,456	899,817	0	1056
- - C&WF CAT 1.1	CWF11	30,288	0	0	0	0	0	0	1056
- - C&WF CAT 1.2	CWF12	30,288	30,288	0	0	0	30,288	0	1056
- - C&WF CAT 1.3	CWF13	6,278,763	1,569,691	1,569,691	0	0	0	0	1056
- - C&WF CAT 2	CWF2	94,416	94,416	0	0	0	94,416	0	1056
- - C&WF CAT 3	CWF3	1,677,429	1,130,609	0	0	355,496	775,112	0	1056
- - C&WF CAT 4	CWF4	39,514	20,959	0	0	20,959	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	0	0	0	0	0	0	0	1056
ACCUM DEPRECIATION	ACCDEP	12,166,146	4,921,689	1,929,219	1,149,607	438,793	1,404,070	0	1056
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1056
NET DEFERRED FIT	NTDFIT	-159,207	-63,540	-25,749	-13,717	-5,902	-18,172	0	1056
NETWORK SUPPORT EXP	NETSPX	25,602	10,198	4,158	2,147	953	2,940	0	1056
GENERAL SUPPORT EXP	GSFX	52,030	20,724	8,449	4,364	1,936	5,975	0	1056
COE EXPENSE	COEX	126,694	60,729	7,352	43,933	1,465	7,979	0	1056
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1056
C&WF EXPENSE	CWFX	164,101	57,299	31,603	0	7,579	18,116	0	1056
OTHER PROP & PL EXP	OTHPPX	1,395	556	227	117	52	160	0	1056
NETWORK OPERATIONS EXP	NETOPX	110,383	43,967	17,926	9,258	4,107	12,677	0	1056
DEPREC & AMORT EXP	DEPAMX	714,226	274,333	122,246	42,442	28,434	81,211	0	1056
MARKETING EXPENSE	MRKTX	1,080	205	84	43	19	59	0	1056
SERVICES EXPENSE	SERVX	116,469	40,181	9,120	7,185	2,518	7,737	13,621	1056
- CABSX EXPENSE	CABSX	28,264	14,132	0	5,024	2,229	6,879	0	1056
CORP OPER EXP	CORPX	166,885	90,288	34,654	24,075	6,689	19,980	4,891	1056
OTHER TAXES (EXCL FIT & ITC)	OTAXES	94,585	37,131	16,334	6,070	3,792	10,936	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	0	0	0	0	0	0	0	1056

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	78,225	19,553	12,862	4,968	1,313	409	0	1057
- GENERAL SUPPORT FACILITIES	GSF	1,745,361	504,615	331,943	128,222	33,888	10,563	0	1057
- CENTRAL OFFICE EQUIPMENT	COE	6,336,666	2,193,585	787,513	1,165,875	220,067	20,130	0	1057
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1057
- - COE CAT 2	COE2	121,805	46,925	0	0	46,925	0	0	1057
- - COE CAT 3	COE3	2,237,496	1,165,875	0	1,165,875	0	0	0	1057
- - COE CAT 4.11	COE411	202,103	0	0	0	0	0	0	1057
- - COE CAT 4.12	COE412	59,223	0	0	0	0	0	0	1057
- - COE CAT 4.13	COE413	3,181,546	790,102	787,513	0	0	2,589	0	1057
- - COE CAT 4.2	COE42	344,283	108,683	0	0	91,142	17,541	0	1057
- - COE CAT 4.3	COE43	190,210	82,000	0	0	82,000	0	0	1057
- INFORMATION ORIG/TERM	IOT	10,102	2,525	2,525	0	0	0	0	1057
- CABLE & WIRE FACILITIES	CWF	9,523,175	2,392,174	2,228,199	0	88,064	75,911	0	1057
- - C&WF CAT 1.1	CWF11	18,186	0	0	0	0	0	0	1057
- - C&WF CAT 1.2	CWF12	7,274	7,274	0	0	0	7,274	0	1057
- - C&WF CAT 1.3	CWF13	8,994,798	2,228,199	2,228,199	0	0	0	0	1057
- - C&WF CAT 2	CWF2	227,994	68,476	0	0	0	68,476	0	1057
- - C&WF CAT 3	CWF3	268,820	85,594	0	0	85,433	161	0	1057
- - C&WF CAT 4	CWF4	6,103	2,631	0	0	2,631	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	38,930	11,255	7,404	2,860	756	236	0	1057
ACCUM DEPRECIATION	ACCDEP	9,151,096	2,702,937	1,706,125	776,223	165,705	54,883	0	1057
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1057
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1057
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1057
GENERAL SUPPORT EXP	GSFX	79,686	23,039	15,155	5,854	1,547	482	0	1057
COE EXPENSE	COEX	456,080	156,751	95,850	35,932	22,520	2,450	0	1057
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1057
C&WF EXPENSE	CWFX	222,929	55,999	52,160	0	2,062	1,777	0	1057
OTHER PROP & PL EXP	OTHPPX	2,937	849	559	216	57	18	0	1057
NETWORK OPERATIONS EXP	NETOPX	67,340	19,469	12,807	4,947	1,307	408	0	1057
DEPREC & AMORT EXP	DEPAMX	1,094,429	343,386	181,712	131,620	24,428	5,627	0	1057
MARKETING EXPENSE	MRKTX	16,365	1,684	1,108	428	113	35	0	1057
SERVICES EXPENSE	SERVX	356,945	117,923	9,669	34,658	9,160	2,855	61,582	1057
- CABSX EXPENSE	CABSX	91,350	45,181	0	33,550	8,867	2,764	0	1057
CORP OPER EXP	CORPX	539,967	214,063	112,416	44,258	19,835	4,329	33,224	1057
OTHER TAXES (EXCL FIT & ITC)	OTAXES	140,239	40,546	26,671	10,303	2,723	849	0	1057
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1057
NON-OPERATING INC & EXP	NONOPX	1,540	621	408	158	42	13	0	1057
INTEREST & RELATED ITEMS(IRI)	INTREL	291,669	82,368	54,183	20,930	5,532	1,724	0	1057

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	1,119,722	309,784	135,007	73,905	11,286	89,192	394	1058
- GENERAL SUPPORT FACILITIES	GSF	8,431,044	3,055,914	1,313,997	719,309	109,844	868,089	44,675	1058
- CENTRAL OFFICE EQUIPMENT	COE	40,548,180	18,437,205	3,106,973	7,288,457	844,650	7,197,125	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	18,067,303	6,916,210	0	6,916,210	0	0	0	1058
- - COE CAT 4.11	COE411	4,277,296	4,277,296	0	0	0	4,277,296	0	1058
- - COE CAT 4.12	COE412	4,687	0	0	0	0	0	0	1058
- - COE CAT 4.13	COE413	12,788,517	3,135,476	3,106,973	0	0	28,503	0	1058
- - COE CAT 4.2	COE42	4,586,486	3,685,148	0	0	793,822	2,891,326	0	1058
- - COE CAT 4.3	COE43	247,268	50,828	0	0	50,828	0	0	1058
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1058
- CABLE & WIRE FACILITIES	CWF	47,930,512	13,260,516	10,887,213	0	325,200	2,048,103	0	1058
- - C&WF CAT 1.1	CWF11	1,163,792	0	0	0	0	0	0	1058
- - C&WF CAT 1.2	CWF12	99,878	99,878	0	0	0	99,878	0	1058
- - C&WF CAT 1.3	CWF13	43,548,851	10,887,213	10,887,213	0	0	0	0	1058
- - C&WF CAT 2	CWF2	2,129,054	1,941,770	0	0	0	1,941,770	0	1058
- - C&WF CAT 3	CWF3	339,935	198,249	0	0	191,794	6,455	0	1058
- - C&WF CAT 4	CWF4	649,002	133,407	0	0	133,407	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	0	0	0	0	0	0	0	1058
ACCUM DEPRECIATION	ACCDEP	70,972,485	26,437,898	10,481,706	7,221,552	968,569	7,736,919	29,152	1058
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1058
NET DEFERRED FIT	NTDFIT	3,334,477	1,207,044	526,702	288,411	44,023	347,907	0	1058
NETWORK SUPPORT EXP	NETSPX	48,025	17,407	7,586	4,153	634	5,012	22	1058
GENERAL SUPPORT EXP	GSFX	517,884	187,712	80,713	44,184	6,747	53,323	2,744	1058
COE EXPENSE	COEX	2,649,425	1,229,013	69,626	968,028	30,075	161,284	0	1058
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1058
C&WF EXPENSE	CWFX	1,102,498	305,018	250,428	0	7,480	47,110	0	1058
OTHER PROP & PL EXP	OTHPPX	7,284	2,640	1,152	631	96	761	0	1058
NETWORK OPERATIONS EXP	NETOPX	2,415,103	875,378	381,984	209,106	31,932	252,357	0	1058
DEPREC & AMORT EXP	DEPAMX	4,498,803	1,592,152	753,259	320,627	58,222	455,891	4,153	1058
MARKETING EXPENSE	MRKTX	866,828	186,043	81,079	44,384	6,778	53,565	237	1058
SERVICES EXPENSE	SERVX	1,489,290	385,936	61,300	49,589	7,573	48,751	218,723	1058
- CABSX EXPENSE	CABSX	178,494	89,247	0	37,824	5,776	45,647	0	1058
CORP OPER EXP	CORPX	2,242,967	898,373	298,363	351,202	24,294	165,524	58,990	1058
OTHER TAXES (EXCL FIT & ITC)	OTAXES	990,679	352,749	169,078	70,863	12,784	99,827	197	1058
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1058
NON-OPERATING INC & EXP	NONOPX	72,907	29,201	12,726	6,967	1,064	8,408	37	1058
INTEREST & RELATED ITEMS(IRI)	INTREL	237,907	78,116	34,044	18,636	2,846	22,491	99	1058

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	43,546	12,820	2,623	5,640	1,842	2,715	0	1059
- GENERAL SUPPORT FACILITIES	GSF	2,645,697	1,124,780	230,102	494,875	161,579	238,223	0	1059
- CENTRAL OFFICE EQUIPMENT	COE	1,604,982	897,618	17,352	608,225	25,827	246,213	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	1,209,786	608,225	0	608,225	0	0	0	1059
- - COE CAT 4.11	COE411	0	0	0	0	0	0	0	1059
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1059
- - COE CAT 4.13	COE413	70,694	17,936	17,352	0	0	584	0	1059
- - COE CAT 4.2	COE42	324,502	271,456	0	0	25,827	245,629	0	1059
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1059
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1059
- CABLE & WIRE FACILITIES	CWF	1,646,702	484,789	265,453	0	172,761	46,574	0	1059
- - C&WF CAT 1.1	CWF11	10,725	0	0	0	0	0	0	1059
- - C&WF CAT 1.2	CWF12	8,938	8,938	0	0	0	8,938	0	1059
- - C&WF CAT 1.3	CWF13	1,061,814	265,453	265,453	0	0	0	0	1059
- - C&WF CAT 2	CWF2	35,649	35,649	0	0	0	35,649	0	1059
- - C&WF CAT 3	CWF3	529,576	174,748	0	0	172,761	1,987	0	1059
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1059
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1059
- INTANGIBLES	INTANG	375	159	33	70	23	34	0	1059
TELCOM PLANT-OTHER	PLTOTH	0	0	0	0	0	0	0	1059
ACCUM DEPRECIATION	ACCDEP	4,095,751	1,729,793	356,087	781,359	248,561	343,786	0	1059
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1059
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1059
NETWORK SUPPORT EXP	NETSPX	20,970	8,915	1,824	3,922	1,281	1,888	0	1059
GENERAL SUPPORT EXP	GSFX	102,711	43,666	8,933	19,212	6,273	9,248	0	1059
COE EXPENSE	COEX	197,790	110,618	3,325	55,173	4,948	47,172	0	1059
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1059
C&WF EXPENSE	CWFX	49,480	14,567	7,976	0	5,191	1,399	0	1059
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1059
NETWORK OPERATIONS EXP	NETOPX	212,245	90,233	18,459	39,700	12,962	19,111	0	1059
DEPREC & AMORT EXP	DEPAMX	277,671	132,195	18,165	62,408	13,887	37,735	0	1059
MARKETING EXPENSE	MRKTX	0	0	0	0	0	0	0	1059
SERVICES EXPENSE	SERVX	112,367	12,773	1,715	6,468	1,984	2,606	0	1059
- CABSX EXPENSE	CABSX	19,001	9,501	0	5,255	1,716	2,530	0	1059
CORP OPER EXP	CORPX	995,666	414,494	76,911	176,159	46,192	115,233	0	1059
OTHER TAXES (EXCL FIT & ITC)	OTAXES	29,027	12,453	2,516	5,190	1,788	2,960	0	1059
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1059
NON-OPERATING INC & EXP	NONOPX	3,487	1,576	322	693	226	334	0	1059
INTEREST & RELATED ITEMS(IRI)	INTREL	0	0	0	0	0	0	0	1059

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	66,583	19,323	8,677	2,346	699	7,561	42	1060
- GENERAL SUPPORT FACILITIES	GSF	2,841,570	1,074,416	472,129	127,636	38,020	411,419	25,213	1060
- CENTRAL OFFICE EQUIPMENT	COE	10,722,887	5,587,554	925,209	1,295,581	281,638	3,085,127	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	2,549,734	1,295,581	0	1,295,581	0	0	0	1060
- - COE CAT 4.11	COE411	2,197,838	2,197,838	0	0	0	2,197,838	0	1060
- - COE CAT 4.12	COE412	100,943	0	0	0	0	0	0	1060
- - COE CAT 4.13	COE413	3,773,493	955,483	925,209	0	0	30,274	0	1060
- - COE CAT 4.2	COE42	1,516,722	1,017,382	0	0	160,367	857,015	0	1060
- - COE CAT 4.3	COE43	584,157	121,270	0	0	121,270	0	0	1060
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1060
- CABLE & WIRE FACILITIES	CWF	17,443,948	5,062,511	3,867,190	0	104,288	1,091,034	0	1060
- - C&WF CAT 1.1	CWF11	177,155	0	0	0	0	0	0	1060
- - C&WF CAT 1.2	CWF12	126,540	126,540	0	0	0	126,540	0	1060
- - C&WF CAT 1.3	CWF13	15,468,758	3,867,190	3,867,190	0	0	0	0	1060
- - C&WF CAT 2	CWF2	1,222,164	949,592	0	0	0	949,592	0	1060
- - C&WF CAT 3	CWF3	112,157	49,193	0	0	34,291	14,902	0	1060
- - C&WF CAT 4	CWF4	337,174	69,997	0	0	69,997	0	0	1060
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1060
- INTANGIBLES	INTANG	970,193	366,836	164,717	44,530	13,264	143,536	789	1060
TELCOM PLANT-OTHER	PLTOTH	21,297	8,035	3,616	977	291	3,151	0	1060
ACCUM DEPRECIATION	ACCDEP	19,429,724	7,475,675	3,186,435	1,117,677	267,008	2,891,217	13,339	1060
ACCUM AMORTIZATION	ACCAMO	64,716	24,417	10,987	2,970	885	9,574	0	1060
NET DEFERRED FIT	NTDFIT	422,368	159,359	71,721	19,326	5,779	62,534	0	1060
NETWORK SUPPORT EXP	NETSPX	120	45	20	6	2	18	0	1060
GENERAL SUPPORT EXP	GSFX	46,718	17,664	7,762	2,098	625	6,764	415	1060
COE EXPENSE	COEX	211,360	110,137	12,266	40,376	16,594	40,901	0	1060
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1060
C&WF EXPENSE	CWFX	543,776	157,812	120,551	0	3,251	34,011	0	1060
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1060
NETWORK OPERATIONS EXP	NETOPX	140,278	53,040	23,867	6,452	1,922	20,798	0	1060
DEPREC & AMORT EXP	DEPAMX	2,058,805	880,944	279,167	189,527	34,479	375,272	2,499	1060
MARKETING EXPENSE	MRKTX	90,881	32,892	14,769	3,993	1,189	12,870	71	1060
SERVICES EXPENSE	SERVX	349,994	120,189	25,532	11,346	3,380	23,680	56,252	1060
- CABSX EXPENSE	CABSX	58,352	29,176	0	6,453	1,922	20,801	0	1060
CORP OPER EXP	CORPX	872,639	339,695	170,764	37,829	15,870	81,838	33,395	1060
OTHER TAXES (EXCL FIT & ITC)	OTAXES	373,891	143,060	64,375	17,403	5,184	56,097	0	1060
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1060
NON-OPERATING INC & EXP	NONOPX	2,000	779	350	95	28	305	2	1060
INTEREST & RELATED ITEMS(IRI)	INTREL	282,990	103,855	46,633	12,607	3,755	40,637	223	1060

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	272,934	81,293	38,006	2,064	1,965	39,258	0	1061
- GENERAL SUPPORT FACILITIES	GSF	3,500,554	1,408,257	658,383	35,752	34,040	680,083	0	1061
- CENTRAL OFFICE EQUIPMENT	COE	11,165,416	5,917,516	1,541,632	253,448	140,072	3,982,363	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	629,197	253,448	0	253,448	0	0	0	1061
- - COE CAT 4.11	COE411	2,927,570	2,927,570	0	0	0	2,927,570	0	1061
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1061
- - COE CAT 4.13	COE413	6,231,590	1,586,583	1,541,632	0	0	44,951	0	1061
- - COE CAT 4.2	COE42	1,377,059	1,149,915	0	0	140,072	1,009,843	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	13,650,170	4,065,685	3,125,672	0	101,237	838,776	0	1061
- - C&WF CAT 1.1	CWF11	40,772	0	0	0	0	0	0	1061
- - C&WF CAT 1.2	CWF12	91,138	91,138	0	0	0	91,138	0	1061
- - C&WF CAT 1.3	CWF13	12,502,690	3,125,672	3,125,672	0	0	0	0	1061
- - C&WF CAT 2	CWF2	782,086	733,957	0	0	0	733,957	0	1061
- - C&WF CAT 3	CWF3	233,484	114,917	0	0	101,237	13,681	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	0	0	0	0	0	0	0	1061
TELCOM PLANT-OTHER	PLTOTH	665,206	267,609	125,112	6,794	6,469	129,235	0	1061
ACCUM DEPRECIATION	ACCDEP	18,696,017	7,631,693	3,469,773	208,724	184,067	3,769,130	0	1061
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1061
NET DEFERRED FIT	NTDFIT	275,443	110,793	51,798	2,840	2,677	53,477	0	1061
NETWORK SUPPORT EXP	NETSPX	5,400	2,172	1,016	55	53	1,049	0	1061
GENERAL SUPPORT EXP	GSFX	215,038	86,509	40,444	2,196	2,091	41,777	0	1061
COE EXPENSE	COEX	327,424	173,530	25,822	70,613	10,391	66,704	0	1061
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1061
C&WF EXPENSE	CWFX	160,127	47,694	36,667	0	1,188	9,839	0	1061
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1061
NETWORK OPERATIONS EXP	NETOPX	379,271	152,579	71,333	3,874	3,688	73,684	0	1061
DEPREC & AMORT EXP	DEPAMX	2,008,773	835,928	363,947	29,444	19,994	422,543	0	1061
MARKETING EXPENSE	MRKTX	61,688	35,830	16,751	910	866	17,303	0	1061
SERVICES EXPENSE	SERVX	176,706	57,404	20,670	1,209	1,152	19,351	15,022	1061
- CABSX EXPENSE	CABSX	6,438	3,219	0	153	146	2,919	0	1061
CORP OPER EXP	CORPX	1,252,709	552,682	247,027	70,268	17,312	204,689	13,386	1061
OTHER TAXES (EXCL FIT & ITC)	OTAXES	331,612	187,914	90,134	4,422	4,552	88,806	0	1061
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1061
NON-OPERATING INC & EXP	NONOPX	44,560	19,659	9,191	499	475	9,494	0	1061
INTEREST & RELATED ITEMS(IRI)	INTREL	60,739	23,615	11,040	600	571	11,404	0	1061

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	19,800	5,154	2,873	1,160	314	806	0	1062
- GENERAL SUPPORT FACILITIES	GSF	786,859	255,383	142,369	57,476	15,578	39,959	0	1062
- CENTRAL OFFICE EQUIPMENT	COE	4,696,087	1,813,820	597,967	672,364	90,404	453,085	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	1,488,387	672,364	0	672,364	0	0	0	1062
- - COE CAT 4.11	COE411	443,584	443,584	0	0	0	443,584	0	1062
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1062
- - COE CAT 4.13	COE413	2,398,234	604,333	597,967	0	0	6,366	0	1062
- - COE CAT 4.2	COE42	268,105	78,816	0	0	75,681	3,136	0	1062
- - COE CAT 4.3	COE43	97,777	14,723	0	0	14,723	0	0	1062
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1062
- CABLE & WIRE FACILITIES	CWF	4,508,723	1,173,693	1,067,493	0	91,834	14,365	0	1062
- - C&WF CAT 1.1	CWF11	0	0	0	0	0	0	0	1062
- - C&WF CAT 1.2	CWF12	11,364	11,364	0	0	0	11,364	0	1062
- - C&WF CAT 1.3	CWF13	4,269,973	1,067,493	1,067,493	0	0	0	0	1062
- - C&WF CAT 2	CWF2	91,827	66,202	0	0	63,871	2,331	0	1062
- - C&WF CAT 3	CWF3	57,332	16,854	0	0	16,184	671	0	1062
- - C&WF CAT 4	CWF4	78,228	11,780	0	0	11,780	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	177,419	57,583	32,101	12,960	3,513	9,010	0	1062
ACCUM DEPRECIATION	ACCDEP	6,866,838	2,307,768	1,173,611	591,891	135,217	407,050	0	1062
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1062
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1062
NETWORK SUPPORT EXP	NETSPX	3,685	1,196	667	269	73	187	0	1062
GENERAL SUPPORT EXP	GSFX	24,178	7,847	4,375	1,766	479	1,228	0	1062
COE EXPENSE	COEX	110,365	42,627	15,660	12,734	2,368	11,866	0	1062
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1062
C&WF EXPENSE	CWFX	156,886	40,840	37,145	0	3,195	500	0	1062
OTHER PROP & PL EXP	OTHPPX	6,149	1,996	1,113	449	122	312	0	1062
NETWORK OPERATIONS EXP	NETOPX	70,270	22,807	12,714	5,133	1,391	3,569	0	1062
DEPREC & AMORT EXP	DEPAMX	697,755	242,623	101,720	104,197	10,891	25,815	0	1062
MARKETING EXPENSE	MRKTX	16,864	3,373	1,880	759	206	528	0	1062
SERVICES EXPENSE	SERVX	226,347	47,695	6,151	7,323	1,612	2,408	30,202	1062
- CABSX EXPENSE	CABSX	12,703	6,352	0	3,230	876	2,246	0	1062
CORP OPER EXP	CORPX	305,423	88,219	47,992	12,899	4,285	9,343	13,700	1062
OTHER TAXES (EXCL FIT & ITC)	OTAXES	50,364	16,939	9,443	3,812	1,033	2,650	0	1062
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1062
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1062
INTEREST & RELATED ITEMS(IRI)	INTREL	18,530	5,566	3,103	1,253	340	871	0	1062

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	144,470	37,391	17,630	14,695	773	4,293	0	1063
- GENERAL SUPPORT FACILITIES	GSF	5,423,864	2,153,189	1,015,243	846,253	44,503	247,191	0	1063
- CENTRAL OFFICE EQUIPMENT	COE	3,934,393	2,357,907	395,537	1,512,734	72,217	377,420	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	1,779,687	1,512,734	0	1,512,734	0	0	0	1063
- - COE CAT 4.11	COE411	372,854	372,854	0	0	0	372,854	0	1063
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1063
- - COE CAT 4.13	COE413	1,585,952	399,342	395,537	0	0	3,805	0	1063
- - COE CAT 4.2	COE42	195,900	72,978	0	0	72,217	761	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	5,761,133	1,491,064	1,419,279	0	7,336	64,450	0	1063
- - C&WF CAT 1.1	CWF11	0	0	0	0	0	0	0	1063
- - C&WF CAT 1.2	CWF12	13,653	13,653	0	0	0	13,653	0	1063
- - C&WF CAT 1.3	CWF13	5,677,115	1,419,279	1,419,279	0	0	0	0	1063
- - C&WF CAT 2	CWF2	50,999	50,721	0	0	0	50,721	0	1063
- - C&WF CAT 3	CWF3	19,366	7,411	0	0	7,336	75	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	0	0	0	0	0	0	0	1063
TELCOM PLANT-OTHER	PLTOTH	1,195,619	474,642	223,797	186,545	9,810	54,490	0	1063
ACCUM DEPRECIATION	ACCDEP	8,196,728	3,431,095	1,458,931	1,492,722	73,796	405,646	0	1063
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1063
NET DEFERRED FIT	NTDFIT	772,534	362,062	120,883	182,962	9,135	49,083	0	1063
NETWORK SUPPORT EXP	NETSPX	357	142	67	56	3	16	0	1063
GENERAL SUPPORT EXP	GSFX	119,222	47,329	22,316	18,601	978	5,433	0	1063
COE EXPENSE	COEX	383,760	229,990	42,326	139,548	7,728	40,388	0	1063
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1063
C&WF EXPENSE	CWFX	520,875	134,810	128,320	0	663	5,827	0	1063
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1063
NETWORK OPERATIONS EXP	NETOPX	105,978	42,072	19,837	16,535	870	4,830	0	1063
DEPREC & AMORT EXP	DEPAMX	1,059,259	457,880	183,088	229,371	6,853	38,569	0	1063
MARKETING EXPENSE	MRKTX	91,978	29,703	14,005	11,674	614	3,410	0	1063
SERVICES EXPENSE	SERVX	192,647	68,225	3,542	30,183	687	3,220	30,593	1063
- CABSX EXPENSE	CABSX	27,882	13,941	0	10,367	545	3,028	0	1063
CORP OPER EXP	CORPX	786,984	317,578	141,878	118,239	6,301	34,459	16,701	1063
OTHER TAXES (EXCL FIT & ITC)	OTAXES	134,862	51,419	26,680	18,051	1,010	5,678	0	1063
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1063
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1063
INTEREST & RELATED ITEMS(IRI)	INTREL	31,754	11,601	5,470	4,559	240	1,332	0	1063

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	4,669	1,511	697	285	272	257	0	1064
- GENERAL SUPPORT FACILITIES	GSF	769,464	315,282	145,383	59,492	56,795	53,612	0	1064
- CENTRAL OFFICE EQUIPMENT	COE	2,095,375	1,482,822	156,921	722,119	15,217	588,565	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	849,552	722,119	0	722,119	0	0	0	1064
- - COE CAT 4.11	COE411	584,704	584,704	0	0	0	584,704	0	1064
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1064
- - COE CAT 4.13	COE413	630,297	159,533	156,921	0	0	2,611	0	1064
- - COE CAT 4.2	COE42	30,822	16,466	0	0	15,217	1,250	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	7,244,447	2,344,102	1,607,750	0	674,171	62,182	0	1064
- - C&WF CAT 1.1	CWF11	0	0	0	0	0	0	0	1064
- - C&WF CAT 1.2	CWF12	26,751	26,751	0	0	0	26,751	0	1064
- - C&WF CAT 1.3	CWF13	6,430,999	1,607,750	1,607,750	0	0	0	0	1064
- - C&WF CAT 2	CWF2	649,165	636,563	0	0	605,809	30,754	0	1064
- - C&WF CAT 3	CWF3	137,532	73,039	0	0	68,362	4,676	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	365,214	149,644	69,004	28,237	26,957	25,446	0	1064
ACCUM DEPRECIATION	ACCDEP	3,022,629	1,222,001	572,731	305,590	232,423	111,257	0	1064
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1064
NET DEFERRED FIT	NTDFIT	364,585	148,830	69,057	28,443	27,084	24,246	0	1064
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1064
GENERAL SUPPORT EXP	GSFX	15,366	6,296	2,903	1,188	1,134	1,071	0	1064
COE EXPENSE	COEX	77,597	54,913	0	54,913	0	0	0	1064
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1064
C&WF EXPENSE	CWFX	132,873	42,994	29,488	0	12,365	1,140	0	1064
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1064
NETWORK OPERATIONS EXP	NETOPX	18,288	7,493	3,455	1,414	1,350	1,274	0	1064
DEPREC & AMORT EXP	DEPAMX	952,577	459,588	150,004	199,785	58,992	50,806	0	1064
MARKETING EXPENSE	MRKTX	8,316	3,416	1,575	645	615	581	0	1064
SERVICES EXPENSE	SERVX	102,274	40,869	596	3,901	2,921	2,733	30,717	1064
- CABSX EXPENSE	CABSX	15,804	7,902	0	2,767	2,642	2,493	0	1064
CORP OPER EXP	CORPX	566,614	258,874	95,115	86,154	25,523	9,439	42,642	1064
OTHER TAXES (EXCL FIT & ITC)	OTAXES	63,673	26,833	12,314	4,604	4,757	5,158	0	1064
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1064
NON-OPERATING INC & EXP	NONOPX	22,589	10,320	4,759	1,947	1,859	1,755	0	1064
INTEREST & RELATED ITEMS(IRI)	INTREL	52,803	21,760	10,034	4,106	3,920	3,700	0	1064

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	46,461	12,571	4,451	2,543	1,231	4,320	26	1065
- GENERAL SUPPORT FACILITIES	GSF	2,291,102	810,925	278,989	159,372	77,166	270,808	24,590	1065
- CENTRAL OFFICE EQUIPMENT	COE	11,141,147	5,647,509	217,292	2,265,423	486,961	2,677,833	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	4,819,332	2,265,423	0	2,265,423	0	0	0	1065
- - COE CAT 4.11	COE411	2,020,998	2,019,343	0	0	0	2,019,343	0	1065
- - COE CAT 4.12	COE412	163,833	0	0	0	0	0	0	1065
- - COE CAT 4.13	COE413	1,161,731	233,701	217,292	0	0	16,409	0	1065
- - COE CAT 4.2	COE42	2,049,536	957,432	0	0	315,352	642,081	0	1065
- - COE CAT 4.3	COE43	925,717	171,609	0	0	171,609	0	0	1065
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1065
- CABLE & WIRE FACILITIES	CWF	20,438,531	5,529,970	3,748,439	0	609,922	1,171,610	0	1065
- - C&WF CAT 1.1	CWF11	450,727	0	0	0	0	0	0	1065
- - C&WF CAT 1.2	CWF12	283,065	283,065	0	0	0	283,065	0	1065
- - C&WF CAT 1.3	CWF13	14,993,755	3,748,439	3,748,439	0	0	0	0	1065
- - C&WF CAT 2	CWF2	760,788	486,166	0	0	0	486,166	0	1065
- - C&WF CAT 3	CWF3	3,085,593	852,020	0	0	449,642	402,378	0	1065
- - C&WF CAT 4	CWF4	864,602	160,280	0	0	160,280	0	0	1065
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1065
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1065
TELCOM PLANT-OTHER	PLTOTH	3,936,836	1,390,567	493,368	281,837	136,461	478,901	0	1065
ACCUM DEPRECIATION	ACCDEP	25,975,538	9,407,905	3,081,880	2,202,593	890,476	3,211,455	21,501	1065
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1065
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1065
NETWORK SUPPORT EXP	NETSPX	6,462	2,287	810	463	224	786	5	1065
GENERAL SUPPORT EXP	GSFX	152,241	53,885	18,538	10,590	5,128	17,995	1,634	1065
COE EXPENSE	COEX	352,754	178,813	4,862	103,138	10,896	59,917	0	1065
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1065
C&WF EXPENSE	CWFX	855,375	231,435	156,876	0	25,526	49,033	0	1065
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1065
NETWORK OPERATIONS EXP	NETOPX	240,436	85,101	30,194	17,248	8,351	29,308	0	1065
DEPREC & AMORT EXP	DEPAMX	1,748,273	667,967	195,133	100,263	72,839	298,447	1,285	1065
MARKETING EXPENSE	MRKTX	45,115	12,827	4,542	2,594	1,256	4,409	26	1065
SERVICES EXPENSE	SERVX	755,557	378,418	137,197	73,584	33,885	9,555	124,196	1065
- CABSX EXPENSE	CABSX	34,666	17,333	0	5,445	2,636	9,252	0	1065
CORP OPER EXP	CORPX	696,617	305,365	134,373	60,197	24,722	49,581	36,492	1065
OTHER TAXES (EXCL FIT & ITC)	OTAXES	357,876	132,006	47,692	25,673	13,057	45,512	72	1065
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1065
NON-OPERATING INC & EXP	NONOPX	2,543	1,115	395	225	109	383	2	1065
INTEREST & RELATED ITEMS(IRI)	INTREL	30,833	10,348	4,419	1,184	1,107	3,623	15	1065

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	971,743	301,120	100,409	67,182	15,866	116,443	1,221	1066
- GENERAL SUPPORT FACILITIES	GSF	6,642,967	3,103,043	1,005,837	672,986	158,931	1,166,455	98,834	1066
- CENTRAL OFFICE EQUIPMENT	COE	20,084,230	13,384,938	1,566,857	4,765,716	802,082	6,250,283	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	5,601,847	4,765,716	0	4,765,716	0	0	0	1066
- - COE CAT 4.11	COE411	192,827	186,724	0	0	0	186,724	0	1066
- - COE CAT 4.12	COE412	144,163	0	0	0	0	0	0	1066
- - COE CAT 4.13	COE413	6,336,904	1,581,484	1,566,857	0	0	14,626	0	1066
- - COE CAT 4.2	COE42	7,438,316	6,759,023	0	0	710,090	6,048,933	0	1066
- - COE CAT 4.3	COE43	370,174	91,992	0	0	91,992	0	0	1066
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1066
- CABLE & WIRE FACILITIES	CWF	25,459,309	7,889,226	5,555,927	0	323,383	2,009,916	0	1066
- - C&WF CAT 1.1	CWF11	194,490	0	0	0	0	0	0	1066
- - C&WF CAT 1.2	CWF12	51,864	51,864	0	0	0	51,864	0	1066
- - C&WF CAT 1.3	CWF13	22,223,707	5,555,927	5,555,927	0	0	0	0	1066
- - C&WF CAT 2	CWF2	2,017,930	1,852,082	0	0	0	1,852,082	0	1066
- - C&WF CAT 3	CWF3	840,101	396,744	0	0	290,774	105,970	0	1066
- - C&WF CAT 4	CWF4	131,218	32,609	0	0	32,609	0	0	1066
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1066
- INTANGIBLES	INTANG	342	160	53	36	8	62	1	1066
TELCOM PLANT-OTHER	PLTOTH	530,528	246,814	82,635	55,290	13,057	95,831	0	1066
ACCUM DEPRECIATION	ACCDEP	24,615,501	11,275,783	3,916,322	2,414,996	587,850	4,294,146	62,469	1066
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1066
NET DEFERRED FIT	NTDFIT	-1,525,585	-729,286	-229,495	-223,720	-33,335	-242,736	0	1066
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1066
GENERAL SUPPORT EXP	GSFX	230,555	107,696	34,909	23,357	5,516	40,484	3,430	1066
COE EXPENSE	COEX	711,678	474,291	40,114	253,624	20,535	160,018	0	1066
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1066
C&WF EXPENSE	CWFX	565,930	175,368	123,502	0	7,188	44,678	0	1066
OTHER PROP & PL EXP	OTHPPX	184,039	85,968	28,783	19,258	4,548	33,379	0	1066
NETWORK OPERATIONS EXP	NETOPX	1,080,730	504,827	169,021	113,089	26,707	196,011	0	1066
DEPREC & AMORT EXP	DEPAMX	3,447,510	1,761,112	477,112	474,156	94,656	707,348	7,841	1066
MARKETING EXPENSE	MRKTX	158,140	23,518	7,842	5,247	1,239	9,095	95	1066
SERVICES EXPENSE	SERVX	945,698	302,575	42,134	12,128	2,864	21,021	224,429	1066
- CABSX EXPENSE	CABSX	66,876	33,438	0	11,261	2,659	19,518	0	1066
CORP OPER EXP	CORPX	1,878,262	843,240	303,584	187,528	30,147	221,800	100,182	1066
OTHER TAXES (EXCL FIT & ITC)	OTAXES	74,771	38,239	12,803	8,566	2,023	14,847	0	1066
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1066
NON-OPERATING INC & EXP	NONOPX	34,199	15,354	5,120	3,425	809	5,937	62	1066
INTEREST & RELATED ITEMS(IRI)	INTREL	5,198	2,443	815	545	129	945	10	1066

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	358,178	98,298	56,128	9,685	5,576	26,909	0	1067
- GENERAL SUPPORT FACILITIES	GSF	9,545,860	3,086,185	1,762,210	304,076	175,054	844,845	0	1067
- CENTRAL OFFICE EQUIPMENT	COE	23,206,321	10,024,319	2,141,011	2,383,178	1,162,881	4,337,249	0	1067
- - COE CAT 1	COE1	348,452	0	0	0	0	0	0	1067
- - COE CAT 2	COE2	60,046	25,275	0	0	25,275	0	0	1067
- - COE CAT 3	COE3	5,261,808	2,383,178	0	2,383,178	0	0	0	1067
- - COE CAT 4.11	COE411	1,231,844	1,126,153	0	0	0	1,126,153	0	1067
- - COE CAT 4.12	COE412	813,409	0	0	0	0	0	0	1067
- - COE CAT 4.13	COE413	8,773,532	2,155,331	2,141,011	0	0	14,319	0	1067
- - COE CAT 4.2	COE42	5,937,136	4,170,264	0	0	973,488	3,196,776	0	1067
- - COE CAT 4.3	COE43	780,095	164,117	0	0	164,117	0	0	1067
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1067
- CABLE & WIRE FACILITIES	CWF	51,608,853	14,163,491	11,670,221	0	209,094	2,284,176	0	1067
- - C&WF CAT 1.1	CWF11	1,063,820	0	0	0	0	0	0	1067
- - C&WF CAT 1.2	CWF12	78,052	78,052	0	0	0	78,052	0	1067
- - C&WF CAT 1.3	CWF13	46,680,883	11,670,221	11,670,221	0	0	0	0	1067
- - C&WF CAT 2	CWF2	1,533,665	697,059	0	0	0	697,059	0	1067
- - C&WF CAT 3	CWF3	1,948,514	1,654,220	0	0	145,155	1,509,065	0	1067
- - C&WF CAT 4	CWF4	303,920	63,939	0	0	63,939	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	31,718	10,255	5,855	1,010	582	2,807	0	1067
ACCUM DEPRECIATION	ACCDEP	54,511,317	17,154,089	10,221,331	2,148,583	770,648	4,013,527	0	1067
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1067
NET DEFERRED FIT	NTDFIT	1,618,657	786,437	28,962	340,437	93,349	323,688	0	1067
NETWORK SUPPORT EXP	NETSPX	1,292,614	417,903	238,623	41,175	23,704	114,401	0	1067
GENERAL SUPPORT EXP	GSFX	584,711	189,038	107,940	18,626	10,723	51,749	0	1067
COE EXPENSE	COEX	691,419	298,669	15,393	241,355	10,739	31,183	0	1067
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1067
C&WF EXPENSE	CWFX	1,212,065	332,638	274,082	0	4,911	53,645	0	1067
OTHER PROP & PL EXP	OTHPPX	224,075	72,444	41,365	7,138	4,109	19,831	0	1067
NETWORK OPERATIONS EXP	NETOPX	826,156	267,097	152,512	26,317	15,150	73,118	0	1067
DEPREC & AMORT EXP	DEPAMX	4,963,436	1,647,732	873,642	212,913	99,470	461,707	0	1067
MARKETING EXPENSE	MRKTX	627,179	139,453	79,627	13,740	7,910	38,175	0	1067
SERVICES EXPENSE	SERVX	1,821,150	455,074	171,544	48,149	21,264	35,453	178,665	1067
- CABSX EXPENSE	CABSX	102,631	51,316	0	11,786	6,785	32,745	0	1067
CORP OPER EXP	CORPX	3,176,380	967,467	528,108	159,641	39,662	168,119	71,935	1067
OTHER TAXES (EXCL FIT & ITC)	OTAXES	275,619	102,317	58,377	4,749	6,939	32,252	0	1067
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1067
NON-OPERATING INC & EXP	NONOPX	72,577	22,106	12,622	2,178	1,254	6,051	0	1067
INTEREST & RELATED ITEMS(IRI)	INTREL	744,982	245,769	140,334	24,215	13,940	67,279	0	1067

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	159,487	42,063	20,748	9,950	3,138	8,227	0	1068
- GENERAL SUPPORT FACILITIES	GSF	305,632	117,262	57,840	27,739	8,748	22,936	0	1068
- CENTRAL OFFICE EQUIPMENT	COE	6,624,003	3,283,750	939,408	1,162,939	326,138	855,266	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	1,368,163	1,162,939	0	1,162,939	0	0	0	1068
- - COE CAT 4.11	COE411	0	0	0	0	0	0	0	1068
- - COE CAT 4.12	COE412	51,280	0	0	0	0	0	0	1068
- - COE CAT 4.13	COE413	3,783,093	953,455	939,408	0	0	14,047	0	1068
- - COE CAT 4.2	COE42	1,421,467	1,167,356	0	0	326,138	841,218	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	6,189,494	1,632,422	1,485,514	0	40,601	106,307	0	1068
- - C&WF CAT 1.1	CWF11	18,048	0	0	0	0	0	0	1068
- - C&WF CAT 1.2	CWF12	22,213	22,213	0	0	0	22,213	0	1068
- - C&WF CAT 1.3	CWF13	5,942,056	1,485,514	1,485,514	0	0	0	0	1068
- - C&WF CAT 2	CWF2	128,599	80,017	0	0	0	80,017	0	1068
- - C&WF CAT 3	CWF3	78,577	44,678	0	0	40,601	4,077	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	332,246	127,473	62,877	30,154	9,509	24,933	0	1068
ACCUM DEPRECIATION	ACCDEP	8,509,908	3,566,498	1,482,965	1,004,820	297,810	780,903	0	1068
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1068
NET DEFERRED FIT	NTDFIT	702,951	195,272	163,782	-30,091	17,004	44,577	0	1068
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1068
GENERAL SUPPORT EXP	GSFX	230,514	88,442	43,624	20,921	6,598	17,299	0	1068
COE EXPENSE	COEX	400,926	198,753	35,336	118,977	12,268	32,171	0	1068
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1068
C&WF EXPENSE	CWFX	251,771	66,402	60,426	0	1,652	4,324	0	1068
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1068
NETWORK OPERATIONS EXP	NETOPX	42,150	16,172	7,977	3,825	1,206	3,163	0	1068
DEPREC & AMORT EXP	DEPAMX	922,405	462,396	130,119	239,656	25,571	67,050	0	1068
MARKETING EXPENSE	MRKTX	24,523	13,611	6,714	3,220	1,015	2,662	0	1068
SERVICES EXPENSE	SERVX	488,425	274,037	119,316	74,656	23,542	46,123	10,400	1068
- CABSX EXPENSE	CABSX	214,947	107,474	0	50,170	15,821	41,483	0	1068
CORP OPER EXP	CORPX	1,070,905	562,669	282,704	161,553	33,740	77,089	7,582	1068
OTHER TAXES (EXCL FIT & ITC)	OTAXES	20,087	8,961	4,420	2,120	668	1,753	0	1068
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1068
NON-OPERATING INC & EXP	NONOPX	270	142	70	34	11	28	0	1068
INTEREST & RELATED ITEMS(IRI)	INTREL	0	0	0	0	0	0	0	1068

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	18,725	4,798	3,148	935	1	714	0	1069
- GENERAL SUPPORT FACILITIES	GSF	760,172	245,445	161,020	47,848	49	36,528	0	1069
- CENTRAL OFFICE EQUIPMENT	COE	3,022,480	1,583,438	358,721	764,206	326	460,184	0	1069
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1069
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1069
- - COE CAT 3	COE3	1,085,492	764,206	0	764,206	0	0	0	1069
- - COE CAT 4.11	COE411	411,676	411,676	0	0	0	411,676	0	1069
- - COE CAT 4.12	COE412	26,858	0	0	0	0	0	0	1069
- - COE CAT 4.13	COE413	1,461,581	377,631	358,721	0	0	18,909	0	1069
- - COE CAT 4.2	COE42	36,873	29,925	0	0	326	29,599	0	1069
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1069
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1069
- CABLE & WIRE FACILITIES	CWF	9,118,727	2,336,720	2,213,034	0	462	123,224	0	1069
- - C&WF CAT 1.1	CWF11	48,035	0	0	0	0	0	0	1069
- - C&WF CAT 1.2	CWF12	116,656	116,656	0	0	0	116,656	0	1069
- - C&WF CAT 1.3	CWF13	8,852,136	2,213,034	2,213,034	0	0	0	0	1069
- - C&WF CAT 2	CWF2	774	0	0	0	0	0	0	1069
- - C&WF CAT 3	CWF3	101,126	7,030	0	0	462	6,568	0	1069
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1069
- TANGIBLES	TANGIB	40,051	24,824	0	0	8,385	16,439	0	1069
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1069
TELCOM PLANT-OTHER	PLTOTH	1,088,605	352,490	229,875	68,308	776	53,530	0	1069
ACCUM DEPRECIATION	ACCDEP	4,751,260	1,740,096	897,516	600,950	297	241,333	0	1069
ACCUM AMORTIZATION	ACCAMO	40,051	24,824	0	0	8,385	16,439	0	1069
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1069
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1069
GENERAL SUPPORT EXP	GSFX	46,316	14,955	9,811	2,915	3	2,226	0	1069
COE EXPENSE	COEX	168,508	88,279	4,548	77,894	4	5,834	0	1069
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1069
C&WF EXPENSE	CWFX	118,410	30,343	28,737	0	6	1,600	0	1069
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1069
NETWORK OPERATIONS EXP	NETOPX	60,808	19,634	12,880	3,827	4	2,922	0	1069
DEPREC & AMORT EXP	DEPAMX	837,733	372,146	121,780	176,958	9,032	64,377	0	1069
MARKETING EXPENSE	MRKTX	21,325	5,923	3,886	1,155	1	882	0	1069
SERVICES EXPENSE	SERVX	148,120	49,448	13,285	14,261	11	5,955	15,936	1069
- CABSX EXPENSE	CABSX	19,317	9,659	0	5,474	6	4,179	0	1069
CORP OPER EXP	CORPX	665,910	290,592	120,030	126,002	37	24,454	20,069	1069
OTHER TAXES (EXCL FIT & ITC)	OTAXES	7,750	2,509	1,646	489	1	373	0	1069
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1069
NON-OPERATING INC & EXP	NONOPX	3,089	1,348	884	263	0	201	0	1069
INTEREST & RELATED ITEMS(IRI)	INTREL	404,997	121,677	79,824	23,720	24	18,108	0	1069

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	380,670	98,044	58,924	17,431	1,181	20,490	18	1070
- GENERAL SUPPORT FACILITIES	GSF	7,111,923	2,174,326	1,304,498	385,887	26,149	453,626	4,166	1070
- CENTRAL OFFICE EQUIPMENT	COE	22,394,484	9,100,621	2,261,261	3,760,973	172,923	2,905,464	0	1070
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1070
- - COE CAT 2	COE2	100,234	33,640	0	0	33,640	0	0	1070
- - COE CAT 3	COE3	8,563,625	3,760,973	0	3,760,973	0	0	0	1070
- - COE CAT 4.11	COE411	2,137,451	2,137,451	0	0	0	2,137,451	0	1070
- - COE CAT 4.12	COE412	8,257	0	0	0	0	0	0	1070
- - COE CAT 4.13	COE413	9,447,632	2,357,931	2,261,261	0	0	96,670	0	1070
- - COE CAT 4.2	COE42	1,840,480	726,843	0	0	55,499	671,344	0	1070
- - COE CAT 4.3	COE43	296,805	83,784	0	0	83,784	0	0	1070
- INFORMATION ORIG/TERM	IOT	563	141	141	0	0	0	0	1070
- CABLE & WIRE FACILITIES	CWF	46,787,043	12,050,259	10,452,621	0	81,932	1,515,706	0	1070
- - C&WF CAT 1.1	CWF11	1,414,093	0	0	0	0	0	0	1070
- - C&WF CAT 1.2	CWF12	446,853	446,853	0	0	0	446,853	0	1070
- - C&WF CAT 1.3	CWF13	41,810,485	10,452,621	10,452,621	0	0	0	0	1070
- - C&WF CAT 2	CWF2	1,744,974	815,424	0	0	0	815,424	0	1070
- - C&WF CAT 3	CWF3	1,194,614	285,671	0	0	32,242	253,429	0	1070
- - C&WF CAT 4	CWF4	176,024	49,689	0	0	49,689	0	0	1070
- TANGIBLES	TANGIB	43,050	1,642	0	0	1,428	214	0	1070
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1070
TELCOM PLANT-OTHER	PLTOTH	4,758,996	1,453,989	873,941	258,523	17,607	303,917	0	1070
ACCUM DEPRECIATION	ACCDEP	43,667,042	14,020,570	7,074,951	4,349,396	160,690	2,432,424	3,109	1070
ACCUM AMORTIZATION	ACCAMO	43,050	1,642	0	0	1,428	214	0	1070
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1070
NETWORK SUPPORT EXP	NETSPX	18,534	5,666	3,406	1,007	68	1,184	1	1070
GENERAL SUPPORT EXP	GSFX	514,692	157,357	94,407	27,927	1,892	32,829	302	1070
COE EXPENSE	COEX	1,218,656	495,235	88,963	283,944	8,019	114,308	0	1070
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1070
C&WF EXPENSE	CWFX	922,986	237,720	206,203	0	1,616	29,901	0	1070
OTHER PROP & PL EXP	OTHPPX	18,914	5,780	3,474	1,028	70	1,208	0	1070
NETWORK OPERATIONS EXP	NETOPX	1,606,746	491,230	295,282	87,348	5,919	102,681	0	1070
DEPREC & AMORT EXP	DEPAMX	3,592,932	1,109,456	680,128	102,976	16,699	309,350	302	1070
MARKETING EXPENSE	MRKTX	241,634	57,135	34,338	10,158	688	11,941	10	1070
SERVICES EXPENSE	SERVX	1,133,500	337,382	97,340	102,919	3,048	29,046	105,029	1070
- CABSX EXPENSE	CABSX	87,441	43,721	0	19,489	1,321	22,910	0	1070
CORP OPER EXP	CORPX	1,979,174	681,839	352,975	175,445	7,273	110,213	35,933	1070
OTHER TAXES (EXCL FIT & ITC)	OTAXES	49,668	15,175	9,122	2,698	183	3,172	0	1070
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1070
NON-OPERATING INC & EXP	NONOPX	4,768	1,643	987	292	20	343	0	1070
INTEREST & RELATED ITEMS(IRI)	INTREL	297,877	85,453	51,357	15,192	1,029	17,859	15	1070

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	182,026	59,298	27,193	12,077	2,384	17,644	0	1071
- GENERAL SUPPORT FACILITIES	GSF	6,847,664	2,466,862	1,131,244	502,417	99,170	734,031	0	1071
- CENTRAL OFFICE EQUIPMENT	COE	24,139,934	9,208,543	3,237,599	2,860,901	391,431	2,718,613	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	6,945,790	2,860,901	0	2,860,901	0	0	0	1071
- - COE CAT 4.11	COE411	283,064	272,580	0	0	0	272,580	0	1071
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1071
- - COE CAT 4.13	COE413	13,001,667	3,282,035	3,237,599	0	0	44,437	0	1071
- - COE CAT 4.2	COE42	3,909,414	2,793,027	0	0	391,431	2,401,596	0	1071
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1071
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1071
- CABLE & WIRE FACILITIES	CWF	14,852,568	4,838,453	3,204,018	0	173,273	1,461,162	0	1071
- - C&WF CAT 1.1	CWF11	6,765	0	0	0	0	0	0	1071
- - C&WF CAT 1.2	CWF12	43,976	43,976	0	0	0	43,976	0	1071
- - C&WF CAT 1.3	CWF13	12,816,071	3,204,018	3,204,018	0	0	0	0	1071
- - C&WF CAT 2	CWF2	1,526,448	1,369,799	0	0	0	1,369,799	0	1071
- - C&WF CAT 3	CWF3	459,309	220,661	0	0	173,273	47,388	0	1071
- - C&WF CAT 4	CWF4	0	0	0	0	0	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	1,647,093	593,363	272,102	120,848	23,854	176,559	0	1071
ACCUM DEPRECIATION	ACCDEP	34,211,751	12,399,424	5,470,283	2,853,212	486,505	3,589,425	0	1071
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1071
NET DEFERRED FIT	NTDFIT	2,290,048	835,654	401,717	91,068	42,187	300,682	0	1071
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1071
GENERAL SUPPORT EXP	GSFX	326,567	117,645	53,949	23,960	4,729	35,006	0	1071
COE EXPENSE	COEX	524,935	200,244	11,483	177,730	1,388	9,643	0	1071
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1071
C&WF EXPENSE	CWFX	647,612	210,970	139,704	0	7,555	63,711	0	1071
OTHER PROP & PL EXP	OTHPPX	6,657	2,398	1,100	488	96	714	0	1071
NETWORK OPERATIONS EXP	NETOPX	321,725	115,901	53,149	23,605	4,659	34,487	0	1071
DEPREC & AMORT EXP	DEPAMX	2,637,775	946,258	494,815	49,204	48,984	353,256	0	1071
MARKETING EXPENSE	MRKTX	438,734	141,195	64,749	28,757	5,676	42,014	0	1071
SERVICES EXPENSE	SERVX	345,238	111,980	32,882	6,820	1,346	9,904	61,028	1071
- CABSX EXPENSE	CABSX	29,642	14,821	0	5,575	1,100	8,145	0	1071
CORP OPER EXP	CORPX	2,720,190	982,197	459,057	251,654	24,506	188,218	58,762	1071
OTHER TAXES (EXCL FIT & ITC)	OTAXES	256,302	94,671	46,862	14,934	3,865	29,010	0	1071
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1071
NON-OPERATING INC & EXP	NONOPX	39,604	14,300	6,558	2,912	575	4,255	0	1071
INTEREST & RELATED ITEMS(IRI)	INTREL	61,520	21,658	9,932	4,411	871	6,444	0	1071

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	1,071,215	264,106	233,885	11,278	1,039	17,904	0	1072
- GENERAL SUPPORT FACILITIES	GSF	8,061,145	2,001,869	1,772,800	85,485	7,874	135,710	0	1072
- CENTRAL OFFICE EQUIPMENT	COE	15,749,081	3,984,597	2,804,011	603,324	28,128	549,135	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	1,629,605	603,324	0	603,324	0	0	0	1072
- - COE CAT 4.11	COE411	1,005,647	0	0	0	0	0	0	1072
- - COE CAT 4.12	COE412	489,346	0	0	0	0	0	0	1072
- - COE CAT 4.13	COE413	11,438,037	2,906,470	2,804,011	0	0	102,459	0	1072
- - COE CAT 4.2	COE42	791,154	474,804	0	0	28,128	446,676	0	1072
- - COE CAT 4.3	COE43	395,292	0	0	0	0	0	0	1072
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1072
- CABLE & WIRE FACILITIES	CWF	41,143,610	10,143,884	9,707,778	0	27,445	408,660	0	1072
- - C&WF CAT 1.1	CWF11	413,844	0	0	0	0	0	0	1072
- - C&WF CAT 1.2	CWF12	354,723	354,723	0	0	0	354,723	0	1072
- - C&WF CAT 1.3	CWF13	38,831,114	9,707,778	9,707,778	0	0	0	0	1072
- - C&WF CAT 2	CWF2	33,254	0	0	0	0	0	0	1072
- - C&WF CAT 3	CWF3	1,510,675	81,382	0	0	27,445	53,937	0	1072
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1072
- TANGIBLES	TANGIB	21,757	5,529	5,334	0	0	195	0	1072
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1072
TELCOM PLANT-OTHER	PLTOTH	4,093,968	1,016,686	900,376	43,400	3,998	68,912	0	1072
ACCUM DEPRECIATION	ACCDEP	36,359,964	9,142,933	7,786,128	722,582	34,745	599,478	0	1072
ACCUM AMORTIZATION	ACCAMO	21,757	5,529	5,334	0	0	195	0	1072
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1072
NETWORK SUPPORT EXP	NETSPX	15,140	3,760	3,330	161	15	255	0	1072
GENERAL SUPPORT EXP	GSFX	467,009	115,975	102,704	4,952	456	7,862	0	1072
COE EXPENSE	COEX	538,041	136,127	25,779	105,041	259	5,049	0	1072
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1072
C&WF EXPENSE	CWFX	1,306,813	322,192	308,341	0	872	12,980	0	1072
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1072
NETWORK OPERATIONS EXP	NETOPX	782,712	194,375	172,133	8,300	765	13,177	0	1072
DEPREC & AMORT EXP	DEPAMX	3,476,538	875,217	716,062	82,977	3,986	72,192	0	1072
MARKETING EXPENSE	MRKTX	185,188	53,318	47,217	2,277	210	3,614	0	1072
SERVICES EXPENSE	SERVX	1,192,638	495,259	148,268	43,181	3,978	171,422	128,409	1072
- CABSX EXPENSE	CABSX	161,521	80,761	0	30,139	2,776	47,846	0	1072
CORP OPER EXP	CORPX	1,326,630	439,945	280,022	51,075	2,042	66,794	40,012	1072
OTHER TAXES (EXCL FIT & ITC)	OTAXES	148,563	37,078	32,542	1,671	147	2,615	104	1072
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1072
NON-OPERATING INC & EXP	NONOPX	8,715	2,890	2,559	123	11	196	0	1072
INTEREST & RELATED ITEMS(IRI)	INTREL	1,186,627	290,627	257,371	12,411	1,143	19,702	0	1072

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	46,898	12,427	6,044	1,861	306	4,216	0	1073
- GENERAL SUPPORT FACILITIES	GSF	763,953	294,357	143,161	44,073	7,248	99,875	0	1073
- CENTRAL OFFICE EQUIPMENT	COE	3,110,334	2,047,232	191,364	586,388	82,659	1,186,821	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	947,338	586,388	0	586,388	0	0	0	1073
- - COE CAT 4.11	COE411	393,848	393,848	0	0	0	393,848	0	1073
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1073
- - COE CAT 4.13	COE413	768,448	191,364	191,364	0	0	0	0	1073
- - COE CAT 4.2	COE42	871,796	826,900	0	0	33,927	792,973	0	1073
- - COE CAT 4.3	COE43	128,903	48,732	0	0	48,732	0	0	1073
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1073
- CABLE & WIRE FACILITIES	CWF	7,054,056	1,869,181	1,713,391	0	13,770	142,020	0	1073
- - C&WF CAT 1.1	CWF11	26,802	0	0	0	0	0	0	1073
- - C&WF CAT 1.2	CWF12	0	0	0	0	0	0	0	1073
- - C&WF CAT 1.3	CWF13	6,853,563	1,713,391	1,713,391	0	0	0	0	1073
- - C&WF CAT 2	CWF2	136,435	136,435	0	0	0	136,435	0	1073
- - C&WF CAT 3	CWF3	35,002	18,503	0	0	12,918	5,585	0	1073
- - C&WF CAT 4	CWF4	2,255	852	0	0	852	0	0	1073
- TANGIBLES	TANGIB	57,108	39,218	35,949	0	289	2,980	0	1073
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1073
TELCOM PLANT-OTHER	PLTOTH	3,657	1,415	694	210	35	477	0	1073
ACCUM DEPRECIATION	ACCDEP	8,992,511	3,583,882	1,621,353	626,109	90,064	1,246,355	0	1073
ACCUM AMORTIZATION	ACCAMO	57,108	39,218	35,949	0	289	2,980	0	1073
NET DEFERRED FIT	NTDFIT	102,545	40,816	18,230	8,712	938	12,937	0	1073
NETWORK SUPPORT EXP	NETSPX	34,667	13,358	6,496	2,000	329	4,532	0	1073
GENERAL SUPPORT EXP	GSFX	69,801	26,895	13,080	4,027	662	9,125	0	1073
COE EXPENSE	COEX	57,083	37,573	0	37,573	0	0	0	1073
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1073
C&WF EXPENSE	CWFX	201,576	53,413	48,962	0	393	4,058	0	1073
OTHER PROP & PL EXP	OTHPPX	36,797	14,236	6,924	2,131	351	4,830	0	1073
NETWORK OPERATIONS EXP	NETOPX	29,722	11,452	5,570	1,715	282	3,886	0	1073
DEPREC & AMORT EXP	DEPAMX	621,089	222,929	151,061	1,590	4,877	65,401	0	1073
MARKETING EXPENSE	MRKTX	63,048	16,503	8,026	2,471	406	5,599	0	1073
SERVICES EXPENSE	SERVX	139,140	45,533	9,814	7,844	784	9,752	17,340	1073
- CABSX EXPENSE	CABSX	18,918	9,459	0	2,757	453	6,248	0	1073
CORP OPER EXP	CORPX	394,445	174,914	91,297	40,217	2,233	29,093	12,073	1073
OTHER TAXES (EXCL FIT & ITC)	OTAXES	27,023	10,279	5,901	865	240	3,272	0	1073
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1073
NON-OPERATING INC & EXP	NONOPX	3,814	1,691	823	253	42	574	0	1073
INTEREST & RELATED ITEMS(IRI)	INTREL	3,299	1,051	511	157	26	356	0	1073

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	61,458	19,466	9,861	4,510	433	4,661	0	1074
- GENERAL SUPPORT FACILITIES	GSF	1,978,528	686,384	347,721	159,023	15,283	164,357	0	1074
- CENTRAL OFFICE EQUIPMENT	COE	8,472,413	3,335,202	1,001,257	1,735,357	48,977	549,611	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	3,499,005	1,735,357	0	1,735,357	0	0	0	1074
- - COE CAT 4.11	COE411	107,851	81,268	0	0	0	81,268	0	1074
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1074
- - COE CAT 4.13	COE413	4,025,554	1,008,099	1,001,257	0	0	6,842	0	1074
- - COE CAT 4.2	COE42	840,004	510,478	0	0	48,977	461,501	0	1074
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1074
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1074
- CABLE & WIRE FACILITIES	CWF	13,118,499	4,155,038	2,793,285	0	117,796	1,243,957	0	1074
- - C&WF CAT 1.1	CWF11	38,177	0	0	0	0	0	0	1074
- - C&WF CAT 1.2	CWF12	19,089	19,089	0	0	0	19,089	0	1074
- - C&WF CAT 1.3	CWF13	11,173,139	2,793,285	2,793,285	0	0	0	0	1074
- - C&WF CAT 2	CWF2	1,509,510	1,214,651	0	0	0	1,214,651	0	1074
- - C&WF CAT 3	CWF3	378,584	128,014	0	0	117,796	10,218	0	1074
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1074
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1074
- INTANGIBLES	INTANG	1,589	551	279	128	12	132	0	1074
TELCOM PLANT-OTHER	PLTOTH	58,589	20,325	10,297	4,709	453	4,867	0	1074
ACCUM DEPRECIATION	ACCDEP	17,794,336	6,261,475	3,018,526	1,665,455	133,770	1,443,724	0	1074
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1074
NET DEFERRED FIT	NTDFIT	940,118	329,440	161,411	84,939	7,076	76,014	0	1074
NETWORK SUPPORT EXP	NETSPX	41,784	14,496	7,343	3,358	323	3,471	0	1074
GENERAL SUPPORT EXP	GSFX	99,885	34,652	17,555	8,028	772	8,297	0	1074
COE EXPENSE	COEX	224,501	88,376	7,796	75,920	381	4,279	0	1074
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1074
C&WF EXPENSE	CWFX	355,938	112,737	75,789	0	3,196	33,752	0	1074
OTHER PROP & PL EXP	OTHPPX	11,294	3,918	1,985	908	87	938	0	1074
NETWORK OPERATIONS EXP	NETOPX	217,386	75,415	38,205	17,472	1,679	18,058	0	1074
DEPREC & AMORT EXP	DEPAMX	945,401	321,500	174,249	59,035	7,548	80,668	0	1074
MARKETING EXPENSE	MRKTX	9,302	1,195	605	277	27	286	0	1074
SERVICES EXPENSE	SERVX	210,517	58,089	11,859	10,753	1,033	11,114	23,329	1074
- CABSX EXPENSE	CABSX	39,516	19,758	0	9,278	892	9,589	0	1074
CORP OPER EXP	CORPX	139,696	70,903	34,215	18,803	1,208	12,919	3,758	1074
OTHER TAXES (EXCL FIT & ITC)	OTAXES	101,573	35,210	20,617	4,253	887	9,453	0	1074
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1074
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1074
INTEREST & RELATED ITEMS(IRI)	INTREL	34	11	6	3	0	3	0	1074

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	144,407	35,888	30,804	2,960	867	1,257	0	1075
- GENERAL SUPPORT FACILITIES	GSF	3,777,304	941,424	808,073	77,635	22,732	32,984	0	1075
- CENTRAL OFFICE EQUIPMENT	COE	8,727,521	2,189,084	1,413,918	580,287	98,469	96,410	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	1,200,676	580,287	0	580,287	0	0	0	1075
- - COE CAT 4.11	COE411	1,142,633	0	0	0	0	0	0	1075
- - COE CAT 4.12	COE412	304,446	0	0	0	0	0	0	1075
- - COE CAT 4.13	COE413	5,778,037	1,453,937	1,413,918	0	0	40,018	0	1075
- - COE CAT 4.2	COE42	300,092	154,861	0	0	98,469	56,392	0	1075
- - COE CAT 4.3	COE43	1,637	0	0	0	0	0	0	1075
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1075
- CABLE & WIRE FACILITIES	CWF	19,506,076	4,847,625	4,626,054	0	71,442	150,130	0	1075
- - C&WF CAT 1.1	CWF11	269,418	0	0	0	0	0	0	1075
- - C&WF CAT 1.2	CWF12	130,932	130,932	0	0	0	130,932	0	1075
- - C&WF CAT 1.3	CWF13	18,504,214	4,626,054	4,626,054	0	0	0	0	1075
- - C&WF CAT 2	CWF2	406,670	0	0	0	0	0	0	1075
- - C&WF CAT 3	CWF3	194,842	90,640	0	0	71,442	19,198	0	1075
- - C&WF CAT 4	CWF4	0	0	0	0	0	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	227,738	56,760	48,720	4,681	1,371	1,989	0	1075
ACCUM DEPRECIATION	ACCDEP	13,783,919	3,610,986	2,744,590	667,496	83,031	115,868	0	1075
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1075
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1075
NETWORK SUPPORT EXP	NETSPX	2,548	635	545	52	15	22	0	1075
GENERAL SUPPORT EXP	GSFX	200,346	49,933	42,860	4,118	1,206	1,749	0	1075
COE EXPENSE	COEX	105,364	26,428	6,034	19,562	420	411	0	1075
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1075
C&WF EXPENSE	CWFX	677,389	168,344	160,649	0	2,481	5,214	0	1075
OTHER PROP & PL EXP	OTHPPX	4,221	1,052	903	87	25	37	0	1075
NETWORK OPERATIONS EXP	NETOPX	356,838	88,935	76,338	7,334	2,147	3,116	0	1075
DEPREC & AMORT EXP	DEPAMX	1,811,140	473,476	364,122	83,551	10,663	15,140	0	1075
MARKETING EXPENSE	MRKTX	654,348	154,130	132,298	12,710	3,722	5,400	0	1075
SERVICES EXPENSE	SERVX	332,061	115,293	27,697	30,170	8,306	11,379	37,741	1075
- CABSX EXPENSE	CABSX	84,956	42,479	0	24,730	7,241	10,507	0	1075
CORP OPER EXP	CORPX	858,109	257,788	194,571	29,729	7,358	10,974	15,156	1075
OTHER TAXES (EXCL FIT & ITC)	OTAXES	49,711	12,419	10,578	1,050	306	442	43	1075
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1075
NON-OPERATING INC & EXP	NONOPX	8,377	2,517	2,160	208	61	88	0	1075
INTEREST & RELATED ITEMS(IRI)	INTREL	293,785	70,445	60,467	5,809	1,701	2,468	0	1075

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	37,880	11,101	5,277	3,968	155	1,702	0	1076
- GENERAL SUPPORT FACILITIES	GSF	899,360	342,523	162,808	122,423	4,789	52,503	0	1076
- CENTRAL OFFICE EQUIPMENT	COE	2,154,198	1,165,747	249,474	828,683	4,576	83,014	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	974,922	828,683	0	828,683	0	0	0	1076
- - COE CAT 4.11	COE411	32,024	32,024	0	0	0	32,024	0	1076
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1076
- - COE CAT 4.13	COE413	1,019,891	252,733	249,474	0	0	3,258	0	1076
- - COE CAT 4.2	COE42	127,361	52,308	0	0	4,576	47,732	0	1076
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1076
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1076
- CABLE & WIRE FACILITIES	CWF	3,933,565	1,152,789	852,570	0	27,843	272,377	0	1076
- - C&WF CAT 1.1	CWF11	64,030	0	0	0	0	0	0	1076
- - C&WF CAT 1.2	CWF12	11,136	11,136	0	0	0	11,136	0	1076
- - C&WF CAT 1.3	CWF13	3,410,279	852,570	852,570	0	0	0	0	1076
- - C&WF CAT 2	CWF2	308,661	257,156	0	0	0	257,156	0	1076
- - C&WF CAT 3	CWF3	139,460	31,928	0	0	27,843	4,085	0	1076
- - C&WF CAT 4	CWF4	0	0	0	0	0	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	589,404	224,476	106,698	80,231	3,139	34,408	0	1076
ACCUM DEPRECIATION	ACCDEP	4,520,578	1,653,150	846,423	508,826	25,525	272,377	0	1076
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1076
NET DEFERRED FIT	NTDFIT	335,280	139,891	56,120	64,019	1,701	18,051	0	1076
NETWORK SUPPORT EXP	NETSPX	1,200	457	217	163	6	70	0	1076
GENERAL SUPPORT EXP	GSFX	26,657	10,152	4,826	3,629	142	1,556	0	1076
COE EXPENSE	COEX	282,422	152,833	61,847	69,272	1,134	20,580	0	1076
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1076
C&WF EXPENSE	CWFX	233,590	68,457	50,629	0	1,653	16,175	0	1076
OTHER PROP & PL EXP	OTHPPX	357	136	65	49	2	21	0	1076
NETWORK OPERATIONS EXP	NETOPX	18,845	7,177	3,411	2,565	100	1,100	0	1076
DEPREC & AMORT EXP	DEPAMX	378,990	175,219	56,696	98,571	1,669	18,282	0	1076
MARKETING EXPENSE	MRKTX	0	0	0	0	0	0	0	1076
SERVICES EXPENSE	SERVX	119,796	44,097	9,665	8,200	292	2,833	23,106	1076
- CABSX EXPENSE	CABSX	18,577	9,289	0	6,327	248	2,714	0	1076
CORP OPER EXP	CORPX	806,597	372,034	181,944	104,450	4,148	52,719	28,773	1076
OTHER TAXES (EXCL FIT & ITC)	OTAXES	57,370	23,230	10,163	9,491	287	3,288	0	1076
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1076
NON-OPERATING INC & EXP	NONOPX	450	208	99	74	3	32	0	1076
INTEREST & RELATED ITEMS(IRI)	INTREL	0	0	0	0	0	0	0	1076

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	140,841	39,940	14,940	16,481	2,918	5,601	0	1077
- GENERAL SUPPORT FACILITIES	GSF	0	0	0	0	0	0	0	1077
- CENTRAL OFFICE EQUIPMENT	COE	8,075,504	4,949,320	74,353	3,872,705	462,978	539,284	0	1077
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1077
- - COE CAT 2	COE2	515,488	211,570	0	0	211,570	0	0	1077
- - COE CAT 3	COE3	5,931,735	3,872,705	0	3,872,705	0	0	0	1077
- - COE CAT 4.11	COE411	55,748	4,076	0	0	0	4,076	0	1077
- - COE CAT 4.12	COE412	15,410	0	0	0	0	0	0	1077
- - COE CAT 4.13	COE413	302,481	75,413	74,353	0	0	1,061	0	1077
- - COE CAT 4.2	COE42	1,077,880	763,311	0	0	229,164	534,147	0	1077
- - COE CAT 4.3	COE43	176,764	22,244	0	0	22,244	0	0	1077
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1077
- CABLE & WIRE FACILITIES	CWF	15,678,708	4,435,801	3,436,304	0	222,732	776,765	0	1077
- - C&WF CAT 1.1	CWF11	185,296	0	0	0	0	0	0	1077
- - C&WF CAT 1.2	CWF12	49,020	49,020	0	0	0	49,020	0	1077
- - C&WF CAT 1.3	CWF13	13,745,217	3,436,304	3,436,304	0	0	0	0	1077
- - C&WF CAT 2	CWF2	660,926	142,957	0	0	0	142,957	0	1077
- - C&WF CAT 3	CWF3	942,702	795,495	0	0	210,708	584,787	0	1077
- - C&WF CAT 4	CWF4	95,548	12,024	0	0	12,024	0	0	1077
- TANGIBLES	TANGIB	1,500	1,473	551	608	108	207	0	1077
- INTANGIBLES	INTANG	6,317	2,496	934	1,030	182	350	0	1077
TELCOM PLANT-OTHER	PLTOTH	250	99	37	41	7	14	0	1077
ACCUM DEPRECIATION	ACCDEP	17,110,184	7,006,386	2,372,367	3,155,553	523,684	954,781	0	1077
ACCUM AMORTIZATION	ACCAMO	7,817	3,970	1,485	1,638	290	557	0	1077
NET DEFERRED FIT	NTDFIT	416,421	164,540	61,549	67,896	12,022	23,073	0	1077
NETWORK SUPPORT EXP	NETSPX	1,418	560	210	231	41	79	0	1077
GENERAL SUPPORT EXP	GSFX	467,836	184,839	69,142	76,272	13,505	25,919	0	1077
COE EXPENSE	COEX	362,843	221,414	4,255	163,004	23,293	30,862	0	1077
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1077
C&WF EXPENSE	CWFX	980,019	277,266	214,791	0	13,922	48,553	0	1077
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1077
NETWORK OPERATIONS EXP	NETOPX	765,702	302,523	113,164	124,834	22,103	42,422	0	1077
DEPREC & AMORT EXP	DEPAMX	1,440,281	611,203	186,119	298,043	46,502	80,540	0	1077
MARKETING EXPENSE	MRKTX	378,296	125,695	47,018	51,867	9,184	17,626	0	1077
SERVICES EXPENSE	SERVX	368,633	103,313	8,538	18,621	1,836	3,523	70,795	1077
- CABSX EXPENSE	CABSX	32,265	15,681	0	10,338	1,830	3,513	0	1077
CORP OPER EXP	CORPX	1,271,929	496,169	216,876	160,114	30,888	62,223	26,068	1077
OTHER TAXES (EXCL FIT & ITC)	OTAXES	252,636	97,918	39,895	36,928	6,999	14,095	0	1077
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1077
NON-OPERATING INC & EXP	NONOPX	1,833	713	267	294	52	100	0	1077
INTEREST & RELATED ITEMS(IRI)	INTREL	1,239	439	164	181	32	62	0	1077

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	35,365	10,427	3,067	3,700	2,378	1,281	0	1078
- GENERAL SUPPORT FACILITIES	GSF	0	0	0	0	0	0	0	1078
- CENTRAL OFFICE EQUIPMENT	COE	4,016,350	2,592,315	21,737	1,965,262	213,931	391,385	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	2,980,930	1,965,262	0	1,965,262	0	0	0	1078
- - COE CAT 4.11	COE411	320,826	320,826	0	0	0	320,826	0	1078
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1078
- - COE CAT 4.13	COE413	89,138	22,772	21,737	0	0	1,035	0	1078
- - COE CAT 4.2	COE42	444,258	230,267	0	0	160,743	69,524	0	1078
- - COE CAT 4.3	COE43	181,198	53,188	0	0	53,188	0	0	1078
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1078
- CABLE & WIRE FACILITIES	CWF	9,991,694	2,945,817	1,607,219	0	1,049,332	289,265	0	1078
- - C&WF CAT 1.1	CWF11	85,252	0	0	0	0	0	0	1078
- - C&WF CAT 1.2	CWF12	76,508	76,508	0	0	0	76,508	0	1078
- - C&WF CAT 1.3	CWF13	6,428,878	1,607,219	1,607,219	0	0	0	0	1078
- - C&WF CAT 2	CWF2	218,896	121,407	0	0	0	121,407	0	1078
- - C&WF CAT 3	CWF3	1,897,974	763,730	0	0	672,380	91,350	0	1078
- - C&WF CAT 4	CWF4	1,284,187	376,952	0	0	376,952	0	0	1078
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1078
- INTANGIBLES	INTANG	4,253	1,681	495	597	384	207	0	1078
TELCOM PLANT-OTHER	PLTOTH	6,000	2,372	698	842	541	292	0	1078
ACCUM DEPRECIATION	ACCDEP	11,138,602	4,615,249	1,201,944	1,954,392	940,472	518,441	0	1078
ACCUM AMORTIZATION	ACCAMO	4,253	1,681	495	597	384	207	0	1078
NET DEFERRED FIT	NTDFIT	163,175	64,512	18,975	22,893	14,715	7,929	0	1078
NETWORK SUPPORT EXP	NETSPX	1,390	549	162	195	125	68	0	1078
GENERAL SUPPORT EXP	GSFX	165,210	65,316	19,212	23,178	14,899	8,028	0	1078
COE EXPENSE	COEX	314,806	203,188	1,960	146,647	19,290	35,291	0	1078
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1078
C&WF EXPENSE	CWFX	372,694	109,880	59,950	0	39,140	10,790	0	1078
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1078
NETWORK OPERATIONS EXP	NETOPX	283,729	112,173	32,994	39,806	25,587	13,786	0	1078
DEPREC & AMORT EXP	DEPAMX	673,290	236,985	91,127	29,860	73,136	42,861	0	1078
MARKETING EXPENSE	MRKTX	153,068	50,439	14,836	17,899	11,505	6,199	0	1078
SERVICES EXPENSE	SERVX	165,767	62,780	2,302	22,302	13,000	7,004	18,172	1078
- CABSX EXPENSE	CABSX	77,335	38,668	0	19,439	12,496	6,733	0	1078
CORP OPER EXP	CORPX	556,990	266,635	69,969	103,976	51,378	33,754	7,557	1078
OTHER TAXES (EXCL FIT & ITC)	OTAXES	118,662	44,410	15,075	11,663	11,583	6,089	0	1078
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1078
NON-OPERATING INC & EXP	NONOPX	1,775	850	250	302	194	104	0	1078
INTEREST & RELATED ITEMS(IRI)	INTREL	839	266	78	94	61	33	0	1078

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	75,797	22,156	9,654	5,025	2,535	4,942	0	1079
- GENERAL SUPPORT FACILITIES	GSF	2,387,766	974,066	424,414	220,927	111,458	217,267	0	1079
- CENTRAL OFFICE EQUIPMENT	COE	1,997,863	1,338,835	166,137	604,001	85,476	483,222	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	710,590	604,001	0	604,001	0	0	0	1079
- - COE CAT 4.11	COE411	469,871	469,871	0	0	0	469,871	0	1079
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1079
- - COE CAT 4.13	COE413	690,806	169,956	166,137	0	0	3,819	0	1079
- - COE CAT 4.2	COE42	126,597	95,007	0	0	85,476	9,531	0	1079
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1079
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1079
- CABLE & WIRE FACILITIES	CWF	4,530,158	1,324,209	994,189	0	219,245	110,775	0	1079
- - C&WF CAT 1.1	CWF11	134,273	0	0	0	0	0	0	1079
- - C&WF CAT 1.2	CWF12	22,855	22,855	0	0	0	22,855	0	1079
- - C&WF CAT 1.3	CWF13	3,976,755	994,189	994,189	0	0	0	0	1079
- - C&WF CAT 2	CWF2	76,066	69,171	0	0	0	69,171	0	1079
- - C&WF CAT 3	CWF3	320,209	237,994	0	0	219,245	18,749	0	1079
- - C&WF CAT 4	CWF4	0	0	0	0	0	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	670,293	273,440	119,141	62,018	31,288	60,991	0	1079
ACCUM DEPRECIATION	ACCDEP	3,775,371	1,635,567	629,712	578,436	159,637	267,783	0	1079
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1079
NET DEFERRED FIT	NTDFIT	418,170	170,588	74,328	38,691	19,520	38,050	0	1079
NETWORK SUPPORT EXP	NETSPX	27	11	5	2	1	2	0	1079
GENERAL SUPPORT EXP	GSFX	81,673	33,318	14,517	7,557	3,812	7,432	0	1079
COE EXPENSE	COEX	322,580	216,171	23,857	110,650	12,274	69,390	0	1079
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1079
C&WF EXPENSE	CWFX	237,796	69,510	52,187	0	11,509	5,815	0	1079
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1079
NETWORK OPERATIONS EXP	NETOPX	192,655	78,592	34,244	17,825	8,993	17,530	0	1079
DEPREC & AMORT EXP	DEPAMX	419,283	176,615	72,571	42,031	19,610	42,404	0	1079
MARKETING EXPENSE	MRKTX	6,662	2,538	1,106	576	290	566	0	1079
SERVICES EXPENSE	SERVX	118,665	62,736	18,862	11,132	4,731	9,221	18,790	1079
- CABSX EXPENSE	CABSX	43,752	21,876	0	8,793	4,436	8,647	0	1079
CORP OPER EXP	CORPX	746,363	392,085	138,214	117,912	33,209	87,755	14,996	1079
OTHER TAXES (EXCL FIT & ITC)	OTAXES	89,012	35,966	16,189	6,862	4,287	8,628	0	1079
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1079
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1079
INTEREST & RELATED ITEMS(IRI)	INTREL	129,490	50,357	21,941	11,421	5,762	11,232	0	1079

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	11,105	2,838	1,187	800	240	611	0	1080
- GENERAL SUPPORT FACILITIES	GSF	249,529	88,074	36,834	24,830	7,447	18,963	0	1080
- CENTRAL OFFICE EQUIPMENT	COE	1,165,513	615,827	54,653	324,806	31,938	204,430	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	633,146	324,806	0	324,806	0	0	0	1080
- - COE CAT 4.11	COE411	188,965	188,965	0	0	0	188,965	0	1080
- - COE CAT 4.12	COE412	9,877	0	0	0	0	0	0	1080
- - COE CAT 4.13	COE413	235,929	56,096	54,653	0	0	1,443	0	1080
- - COE CAT 4.2	COE42	97,597	45,960	0	0	31,938	14,022	0	1080
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1080
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1080
- CABLE & WIRE FACILITIES	CWF	2,098,685	536,311	427,191	0	65,481	43,638	0	1080
- - C&WF CAT 1.1	CWF11	124,069	0	0	0	0	0	0	1080
- - C&WF CAT 1.2	CWF12	11,279	11,279	0	0	0	11,279	0	1080
- - C&WF CAT 1.3	CWF13	1,708,766	427,191	427,191	0	0	0	0	1080
- - C&WF CAT 2	CWF2	59,469	9,335	0	0	0	9,335	0	1080
- - C&WF CAT 3	CWF3	195,103	88,506	0	0	65,481	23,025	0	1080
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1080
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1080
- INTANGIBLES	INTANG	24	8	4	2	1	2	0	1080
TELCOM PLANT-OTHER	PLTOTH	0	0	0	0	0	0	0	1080
ACCUM DEPRECIATION	ACCDEP	2,416,226	915,769	314,847	330,233	68,416	202,273	0	1080
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1080
NET DEFERRED FIT	NTDFIT	5,701	2,012	842	567	170	433	0	1080
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1080
GENERAL SUPPORT EXP	GSFX	15,261	5,387	2,253	1,519	455	1,160	0	1080
COE EXPENSE	COEX	72,300	38,201	2,223	26,363	1,299	8,316	0	1080
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1080
C&WF EXPENSE	CWFX	72,768	18,596	14,812	0	2,270	1,513	0	1080
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1080
NETWORK OPERATIONS EXP	NETOPX	14,011	4,945	2,068	1,394	418	1,065	0	1080
DEPREC & AMORT EXP	DEPAMX	185,685	74,793	24,431	17,452	6,570	26,340	0	1080
MARKETING EXPENSE	MRKTX	0	0	0	0	0	0	0	1080
SERVICES EXPENSE	SERVX	57,055	26,012	12,296	2,576	773	1,967	8,401	1080
- CABSX EXPENSE	CABSX	10,513	5,257	0	2,547	764	1,945	0	1080
CORP OPER EXP	CORPX	533,749	241,351	87,200	82,534	13,515	36,332	21,769	1080
OTHER TAXES (EXCL FIT & ITC)	OTAXES	28,306	9,752	4,517	2,286	883	2,067	0	1080
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1080
NON-OPERATING INC & EXP	NONOPX	1,500	678	284	191	57	146	0	1080
INTEREST & RELATED ITEMS(IRI)	INTREL	30,838	9,095	3,804	2,564	769	1,958	0	1080

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	213,686	58,900	23,861	9,425	11,601	13,954	59	1081
- GENERAL SUPPORT FACILITIES	GSF	4,940,248	1,744,023	700,292	276,608	340,475	409,533	17,114	1081
- CENTRAL OFFICE EQUIPMENT	COE	13,082,990	6,970,466	778,609	2,458,319	1,247,586	2,485,952	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	4,306,804	2,458,319	0	2,458,319	0	0	0	1081
- - COE CAT 4.11	COE411	2,231,785	2,231,785	0	0	0	2,231,785	0	1081
- - COE CAT 4.12	COE412	115,814	0	0	0	0	0	0	1081
- - COE CAT 4.13	COE413	3,188,200	788,112	778,609	0	0	9,504	0	1081
- - COE CAT 4.2	COE42	2,513,154	1,352,465	0	0	1,107,801	244,664	0	1081
- - COE CAT 4.3	COE43	727,234	139,784	0	0	139,784	0	0	1081
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1081
- CABLE & WIRE FACILITIES	CWF	30,392,014	8,377,223	5,445,152	0	1,778,344	1,153,727	0	1081
- - C&WF CAT 1.1	CWF11	449,411	0	0	0	0	0	0	1081
- - C&WF CAT 1.2	CWF12	66,462	66,462	0	0	0	66,462	0	1081
- - C&WF CAT 1.3	CWF13	21,780,609	5,445,152	5,445,152	0	0	0	0	1081
- - C&WF CAT 2	CWF2	1,956,822	653,777	0	0	0	653,777	0	1081
- - C&WF CAT 3	CWF3	2,810,886	1,572,177	0	0	1,138,689	433,488	0	1081
- - C&WF CAT 4	CWF4	3,327,824	639,654	0	0	639,654	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	422,878	149,136	60,477	23,888	29,404	35,367	0	1081
ACCUM DEPRECIATION	ACCDEP	37,063,894	13,215,272	5,211,896	2,418,411	2,530,335	3,039,441	15,190	1081
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1081
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1081
NETWORK SUPPORT EXP	NETSPX	5,263	1,858	753	297	366	440	2	1081
GENERAL SUPPORT EXP	GSFX	268,118	94,652	38,006	15,012	18,478	22,226	929	1081
COE EXPENSE	COEX	1,049,590	559,210	49,128	274,505	78,719	156,857	0	1081
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1081
C&WF EXPENSE	CWFX	715,186	197,133	128,136	0	41,848	27,150	0	1081
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1081
NETWORK OPERATIONS EXP	NETOPX	489,617	172,846	70,092	27,686	34,078	40,990	0	1081
DEPREC & AMORT EXP	DEPAMX	2,763,960	1,001,762	381,829	186,268	192,732	239,864	1,069	1081
MARKETING EXPENSE	MRKTX	68,898	24,592	9,962	3,935	4,844	5,826	25	1081
SERVICES EXPENSE	SERVX	309,119	104,436	8,379	5,853	5,339	6,422	78,444	1081
- CABSX EXPENSE	CABSX	27,930	13,965	0	3,763	4,631	5,571	0	1081
CORP OPER EXP	CORPX	980,955	425,495	139,023	110,269	61,883	87,569	26,751	1081
OTHER TAXES (EXCL FIT & ITC)	OTAXES	313,560	110,678	45,943	15,429	22,364	26,932	10	1081
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1081
NON-OPERATING INC & EXP	NONOPX	22,140	9,603	3,890	1,537	1,891	2,275	10	1081
INTEREST & RELATED ITEMS(IRI)	INTREL	195,883	66,743	27,038	10,680	13,146	15,812	67	1081

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	778,802	230,871	100,475	27,518	9,857	93,022	0	1082
- GENERAL SUPPORT FACILITIES	GSF	6,925,332	2,833,392	1,233,089	337,711	120,969	1,141,622	0	1082
- CENTRAL OFFICE EQUIPMENT	COE	20,472,920	12,702,097	1,742,632	2,869,995	521,994	7,567,476	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	4,665,793	2,869,995	0	2,869,995	0	0	0	1082
- - COE CAT 4.11	COE411	6,448,440	6,448,440	0	0	0	6,448,440	0	1082
- - COE CAT 4.12	COE412	19,733	0	0	0	0	0	0	1082
- - COE CAT 4.13	COE413	6,988,693	1,757,591	1,742,632	0	0	14,958	0	1082
- - COE CAT 4.2	COE42	1,542,682	1,370,947	0	0	266,870	1,104,077	0	1082
- - COE CAT 4.3	COE43	807,579	255,124	0	0	255,124	0	0	1082
- INFORMATION ORIG/TERM	IOT	16,107	4,027	4,027	0	0	0	0	1082
- CABLE & WIRE FACILITIES	CWF	38,364,956	11,373,066	8,732,580	0	506,043	2,134,443	0	1082
- - C&WF CAT 1.1	CWF11	16,062	0	0	0	0	0	0	1082
- - C&WF CAT 1.2	CWF12	74,958	74,958	0	0	0	74,958	0	1082
- - C&WF CAT 1.3	CWF13	34,930,322	8,732,580	8,732,580	0	0	0	0	1082
- - C&WF CAT 2	CWF2	2,084,392	2,048,444	0	0	0	2,048,444	0	1082
- - C&WF CAT 3	CWF3	394,548	243,923	0	0	232,882	11,041	0	1082
- - C&WF CAT 4	CWF4	864,674	273,161	0	0	273,161	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	147,301	60,266	26,228	7,183	2,573	24,282	0	1082
ACCUM DEPRECIATION	ACCDEP	30,228,707	14,113,766	4,550,943	2,575,935	575,903	6,410,986	0	1082
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1082
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1082
NETWORK SUPPORT EXP	NETSPX	33,871	13,858	6,031	1,652	592	5,584	0	1082
GENERAL SUPPORT EXP	GSFX	241,897	98,968	43,071	11,796	4,225	39,876	0	1082
COE EXPENSE	COEX	1,019,887	632,773	52,577	308,267	43,609	228,319	0	1082
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1082
C&WF EXPENSE	CWFX	695,800	206,266	158,377	0	9,178	38,711	0	1082
OTHER PROP & PL EXP	OTHPPX	5,295	2,166	943	258	92	873	0	1082
NETWORK OPERATIONS EXP	NETOPX	176,851	72,356	31,489	8,624	3,089	29,153	0	1082
DEPREC & AMORT EXP	DEPAMX	5,241,797	2,402,648	835,211	283,301	105,828	1,178,308	0	1082
MARKETING EXPENSE	MRKTX	17,088	4,211	1,833	502	180	1,697	0	1082
SERVICES EXPENSE	SERVX	848,182	240,676	34,587	28,327	10,147	75,057	92,558	1082
- CABSX EXPENSE	CABSX	197,248	98,624	0	20,813	7,455	70,356	0	1082
CORP OPER EXP	CORPX	1,716,752	775,585	263,444	195,334	38,647	227,857	50,301	1082
OTHER TAXES (EXCL FIT & ITC)	OTAXES	4,185	4,185	1,821	499	179	1,686	0	1082
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1082
NON-OPERATING INC & EXP	NONOPX	12,376	5,591	2,433	666	239	2,253	0	1082
INTEREST & RELATED ITEMS(IRI)	INTREL	950,072	340,941	148,377	40,637	14,556	137,371	0	1082

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	21,163	7,234	2,220	2,388	643	1,984	0	1083
- GENERAL SUPPORT FACILITIES	GSF	1,938,375	905,766	277,899	298,935	80,533	248,400	0	1083
- CENTRAL OFFICE EQUIPMENT	COE	5,427,901	3,707,209	324,709	2,276,545	256,565	849,391	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	2,726,205	2,276,545	0	2,276,545	0	0	0	1083
- - COE CAT 4.11	COE411	814,458	814,458	0	0	0	814,458	0	1083
- - COE CAT 4.12	COE412	16,242	0	0	0	0	0	0	1083
- - COE CAT 4.13	COE413	1,333,351	327,492	324,709	0	0	2,784	0	1083
- - COE CAT 4.2	COE42	345,958	201,155	0	0	169,006	32,149	0	1083
- - COE CAT 4.3	COE43	191,687	87,559	0	0	87,559	0	0	1083
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1083
- CABLE & WIRE FACILITIES	CWF	9,333,852	3,190,680	1,791,642	0	356,734	1,042,304	0	1083
- - C&WF CAT 1.1	CWF11	175,094	0	0	0	0	0	0	1083
- - C&WF CAT 1.2	CWF12	15,359	15,359	0	0	0	15,359	0	1083
- - C&WF CAT 1.3	CWF13	7,166,568	1,791,642	1,791,642	0	0	0	0	1083
- - C&WF CAT 2	CWF2	1,213,865	1,015,467	0	0	0	1,015,467	0	1083
- - C&WF CAT 3	CWF3	145,620	86,220	0	0	74,743	11,478	0	1083
- - C&WF CAT 4	CWF4	617,346	281,992	0	0	281,992	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	0	0	0	0	0	0	0	1083
ACCUM DEPRECIATION	ACCDEP	12,916,724	6,052,338	1,845,398	2,014,521	536,611	1,655,808	0	1083
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1083
NET DEFERRED FIT	NTDFIT	1,267,479	592,196	181,743	195,346	52,665	162,442	0	1083
NETWORK SUPPORT EXP	NETSPX	6,962	3,253	998	1,074	289	892	0	1083
GENERAL SUPPORT EXP	GSFX	164,052	76,658	23,520	25,300	6,816	21,023	0	1083
COE EXPENSE	COEX	358,030	244,531	29,288	98,798	39,833	76,612	0	1083
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1083
C&WF EXPENSE	CWFX	356,886	121,998	68,505	0	13,640	39,853	0	1083
OTHER PROP & PL EXP	OTHPPX	7,366	3,442	1,056	1,136	306	944	0	1083
NETWORK OPERATIONS EXP	NETOPX	116,853	54,603	16,753	18,021	4,855	14,975	0	1083
DEPREC & AMORT EXP	DEPAMX	727,253	403,943	79,518	170,088	36,601	117,735	0	1083
MARKETING EXPENSE	MRKTX	2,581	922	283	304	82	253	0	1083
SERVICES EXPENSE	SERVX	206,998	71,815	3,490	19,021	5,124	16,078	28,101	1083
- CABSX EXPENSE	CABSX	76,074	38,037	0	18,110	4,879	15,048	0	1083
CORP OPER EXP	CORPX	911,055	465,301	135,235	124,655	54,039	129,968	21,405	1083
OTHER TAXES (EXCL FIT & ITC)	OTAXES	10,414	10,414	3,285	3,305	938	2,887	0	1083
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1083
NON-OPERATING INC & EXP	NONOPX	4,516	2,306	708	761	205	633	0	1083
INTEREST & RELATED ITEMS(IRI)	INTREL	0	0	0	0	0	0	0	1083

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	208,943	57,502	20,753	16,803	1,587	18,360	0	1084
- GENERAL SUPPORT FACILITIES	GSF	2,817,844	1,110,511	400,784	324,509	30,639	354,579	0	1084
- CENTRAL OFFICE EQUIPMENT	COE	3,395,843	1,964,973	284,909	998,077	79,417	602,570	0	1084
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1084
- - COE CAT 2	COE2	97,824	65,757	0	0	65,757	0	0	1084
- - COE CAT 3	COE3	1,174,208	998,077	0	998,077	0	0	0	1084
- - COE CAT 4.11	COE411	192,531	192,531	0	0	0	192,531	0	1084
- - COE CAT 4.12	COE412	9,197	0	0	0	0	0	0	1084
- - COE CAT 4.13	COE413	1,317,175	315,168	284,909	0	0	30,259	0	1084
- - COE CAT 4.2	COE42	604,908	393,441	0	0	13,660	379,780	0	1084
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1084
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1084
- CABLE & WIRE FACILITIES	CWF	5,270,862	1,450,572	947,762	0	14,819	487,991	0	1084
- - C&WF CAT 1.1	CWF11	489,930	0	0	0	0	0	0	1084
- - C&WF CAT 1.2	CWF12	100,656	100,656	0	0	0	100,656	0	1084
- - C&WF CAT 1.3	CWF13	3,791,048	947,762	947,762	0	0	0	0	1084
- - C&WF CAT 2	CWF2	12,946	0	0	0	0	0	0	1084
- - C&WF CAT 3	CWF3	876,282	402,153	0	0	14,819	387,335	0	1084
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1084
- TANGIBLES	TANGIB	242,992	214,664	0	0	32,420	182,244	0	1084
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1084
TELCOM PLANT-OTHER	PLTOTH	55,111	22,278	7,676	6,215	739	7,648	0	1084
ACCUM DEPRECIATION	ACCDEP	6,813,577	2,944,317	885,841	1,169,902	97,688	790,886	0	1084
ACCUM AMORTIZATION	ACCAMO	242,992	214,664	0	0	32,420	182,244	0	1084
NET DEFERRED FIT	NTDFIT	750,465	275,382	113,358	49,094	5,988	106,943	0	1084
NETWORK SUPPORT EXP	NETSPX	59,488	23,444	8,461	6,851	647	7,486	0	1084
GENERAL SUPPORT EXP	GSFX	68,771	27,103	9,781	7,920	748	8,654	0	1084
COE EXPENSE	COEX	487,177	281,900	13,402	224,707	15,447	28,344	0	1084
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1084
C&WF EXPENSE	CWFX	629,880	173,347	113,260	0	1,771	58,316	0	1084
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1084
NETWORK OPERATIONS EXP	NETOPX	58,495	23,053	8,320	6,736	636	7,361	0	1084
DEPREC & AMORT EXP	DEPAMX	888,894	468,445	92,179	68,572	39,475	268,219	0	1084
MARKETING EXPENSE	MRKTX	0	0	0	0	0	0	0	1084
SERVICES EXPENSE	SERVX	313,827	117,824	16,673	35,796	2,576	21,058	41,722	1084
- CABSX EXPENSE	CABSX	60,342	30,171	0	13,795	1,303	15,074	0	1084
CORP OPER EXP	CORPX	516,105	236,139	76,010	94,715	7,330	44,071	14,013	1084
OTHER TAXES (EXCL FIT & ITC)	OTAXES	85,746	18,425	8,566	2,104	332	7,423	0	1084
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1084
NON-OPERATING INC & EXP	NONOPX	850	389	140	114	11	124	0	1084
INTEREST & RELATED ITEMS(IRI)	INTREL	3,288	1,089	393	318	30	348	0	1084

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	301,415	90,760	41,140	20,080	408	29,131	0	1085
- GENERAL SUPPORT FACILITIES	GSF	4,433,728	1,743,090	790,120	385,654	7,844	559,473	0	1085
- CENTRAL OFFICE EQUIPMENT	COE	8,428,452	5,410,243	595,416	2,714,770	15,434	2,084,623	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	3,649,665	2,714,770	0	2,714,770	0	0	0	1085
- - COE CAT 4.11	COE411	1,691,421	1,691,421	0	0	0	1,691,421	0	1085
- - COE CAT 4.12	COE412	181,244	0	0	0	0	0	0	1085
- - COE CAT 4.13	COE413	2,441,433	642,079	595,416	0	0	46,663	0	1085
- - COE CAT 4.2	COE42	464,689	361,973	0	0	15,434	346,538	0	1085
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1085
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1085
- CABLE & WIRE FACILITIES	CWF	22,782,331	6,860,067	4,966,553	0	39,780	1,853,734	0	1085
- - C&WF CAT 1.1	CWF11	109,335	0	0	0	0	0	0	1085
- - C&WF CAT 1.2	CWF12	389,233	389,233	0	0	0	389,233	0	1085
- - C&WF CAT 1.3	CWF13	19,866,212	4,966,553	4,966,553	0	0	0	0	1085
- - C&WF CAT 2	CWF2	1,720,589	917,392	0	0	0	917,392	0	1085
- - C&WF CAT 3	CWF3	696,961	586,889	0	0	39,780	547,109	0	1085
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1085
- TANGIBLES	TANGIB	16,784	7,659	2,449	0	1,493	3,716	0	1085
- INTANGIBLES	INTANG	1,582	622	282	138	3	200	0	1085
TELCOM PLANT-OTHER	PLTOTH	182,344	71,693	32,492	15,853	330	23,017	0	1085
ACCUM DEPRECIATION	ACCDEP	19,685,154	8,433,972	3,132,742	3,285,439	29,772	1,986,019	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	6,548	2,574	1,167	570	12	826	0	1085
GENERAL SUPPORT EXP	GSFX	118,133	46,443	21,052	10,275	209	14,907	0	1085
COE EXPENSE	COEX	248,198	159,319	6,038	131,986	157	21,139	0	1085
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1085
C&WF EXPENSE	CWFX	574,121	172,876	125,159	0	1,002	46,715	0	1085
OTHER PROP & PL EXP	OTHPPX	28,357	11,149	5,054	2,467	50	3,579	0	1085
NETWORK OPERATIONS EXP	NETOPX	231,649	91,071	41,281	20,149	410	29,231	0	1085
DEPREC & AMORT EXP	DEPAMX	2,070,627	900,495	329,662	285,819	3,548	281,466	0	1085
MARKETING EXPENSE	MRKTX	50,351	25,820	11,704	5,713	116	8,287	0	1085
SERVICES EXPENSE	SERVX	402,169	195,414	40,974	28,862	587	61,519	63,473	1085
- CABSX EXPENSE	CABSX	79,512	39,756	0	16,089	327	23,340	0	1085
CORP OPER EXP	CORPX	879,166	439,062	181,754	113,805	1,447	105,942	36,114	1085
OTHER TAXES (EXCL FIT & ITC)	OTAXES	4,228	1,705	737	401	7	526	34	1085
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1085
NON-OPERATING INC & EXP	NONOPX	7,367	3,679	1,668	814	17	1,181	0	1085
INTEREST & RELATED ITEMS(IRI)	INTREL	502,592	175,560	79,579	38,842	790	56,349	0	1085

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	2,843,893	831,787	329,476	162,222	47,482	292,608	0	1086
- GENERAL SUPPORT FACILITIES	GSF	11,735,788	4,879,326	1,932,728	951,607	278,533	1,716,458	0	1086
- CENTRAL OFFICE EQUIPMENT	COE	22,039,551	12,876,609	1,961,535	4,229,447	921,629	5,763,997	0	1086
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1086
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1086
- - COE CAT 3	COE3	6,093,075	4,229,447	0	4,229,447	0	0	0	1086
- - COE CAT 4.11	COE411	4,549,249	4,549,249	0	0	0	4,549,249	0	1086
- - COE CAT 4.12	COE412	97,360	0	0	0	0	0	0	1086
- - COE CAT 4.13	COE413	8,066,576	1,978,492	1,961,535	0	0	16,956	0	1086
- - COE CAT 4.2	COE42	2,781,095	1,946,195	0	0	748,403	1,197,792	0	1086
- - COE CAT 4.3	COE43	452,196	173,226	0	0	173,226	0	0	1086
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1086
- CABLE & WIRE FACILITIES	CWF	30,120,537	8,809,714	6,628,537	0	316,320	1,864,857	0	1086
- - C&WF CAT 1.1	CWF11	687,604	0	0	0	0	0	0	1086
- - C&WF CAT 1.2	CWF12	57,300	57,300	0	0	0	57,300	0	1086
- - C&WF CAT 1.3	CWF13	26,514,146	6,628,537	6,628,537	0	0	0	0	1086
- - C&WF CAT 2	CWF2	2,245,227	1,802,000	0	0	0	1,802,000	0	1086
- - C&WF CAT 3	CWF3	375,916	229,807	0	0	224,250	5,557	0	1086
- - C&WF CAT 4	CWF4	240,343	92,070	0	0	92,070	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	2,710,306	1,126,850	446,351	219,768	64,325	396,405	0	1086
ACCUM DEPRECIATION	ACCDEP	41,658,035	16,856,945	7,042,714	3,353,146	904,117	5,556,967	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	21,755	9,045	3,583	1,764	516	3,182	0	1086
GENERAL SUPPORT EXP	GSFX	895,168	372,179	147,422	72,585	21,246	130,926	0	1086
COE EXPENSE	COEX	1,257,545	734,721	54,540	490,056	29,857	160,268	0	1086
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1086
C&WF EXPENSE	CWFX	1,385,934	405,361	304,998	0	14,555	85,808	0	1086
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1086
NETWORK OPERATIONS EXP	NETOPX	780,592	324,543	128,553	63,295	18,526	114,168	0	1086
DEPREC & AMORT EXP	DEPAMX	4,104,950	1,881,366	594,991	475,667	112,691	698,017	0	1086
MARKETING EXPENSE	MRKTX	129,384	34,851	13,805	6,797	1,989	12,260	0	1086
SERVICES EXPENSE	SERVX	1,083,495	360,828	82,399	55,157	16,145	44,492	162,635	1086
- CABSX EXPENSE	CABSX	138,762	69,381	0	22,407	6,558	40,416	0	1086
CORP OPER EXP	CORPX	2,058,376	885,326	329,128	254,666	37,973	203,504	60,056	1086
OTHER TAXES (EXCL FIT & ITC)	OTAXES	7,360	5,671	2,246	1,106	324	1,995	0	1086
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1086
NON-OPERATING INC & EXP	NONOPX	26,992	11,609	4,599	2,264	663	4,084	0	1086
INTEREST & RELATED ITEMS(IRI)	INTREL	874,864	367,276	145,480	71,629	20,966	129,201	0	1086

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	542,523	170,351	68,579	29,809	11,145	60,819	0	1087
- GENERAL SUPPORT FACILITIES	GSF	9,556,615	3,641,461	1,465,962	637,196	238,228	1,300,074	0	1087
- CENTRAL OFFICE EQUIPMENT	COE	23,877,392	11,998,938	1,138,165	4,476,844	988,210	5,395,720	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	11,372,361	4,476,844	0	4,476,844	0	0	0	1087
- - COE CAT 4.11	COE411	3,572,528	3,572,528	0	0	0	3,572,528	0	1087
- - COE CAT 4.12	COE412	115,406	0	0	0	0	0	0	1087
- - COE CAT 4.13	COE413	4,688,435	1,156,379	1,138,165	0	0	18,214	0	1087
- - COE CAT 4.2	COE42	3,010,043	2,425,428	0	0	620,450	1,804,978	0	1087
- - COE CAT 4.3	COE43	1,118,619	367,759	0	0	367,759	0	0	1087
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1087
- CABLE & WIRE FACILITIES	CWF	43,265,948	13,585,422	9,161,467	0	685,547	3,738,408	0	1087
- - C&WF CAT 1.1	CWF11	946,302	0	0	0	0	0	0	1087
- - C&WF CAT 1.2	CWF12	146,610	146,610	0	0	0	146,610	0	1087
- - C&WF CAT 1.3	CWF13	36,645,868	9,161,467	9,161,467	0	0	0	0	1087
- - C&WF CAT 2	CWF2	3,834,779	3,559,821	0	0	0	3,559,821	0	1087
- - C&WF CAT 3	CWF3	671,095	381,761	0	0	349,785	31,977	0	1087
- - C&WF CAT 4	CWF4	1,021,294	335,763	0	0	335,763	0	0	1087
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1087
- INTANGIBLES	INTANG	17,767	6,770	2,725	1,185	443	2,417	0	1087
TELCOM PLANT-OTHER	PLTOTH	11,350	4,325	1,741	757	283	1,544	0	1087
ACCUM DEPRECIATION	ACCDEP	50,249,197	19,054,858	7,734,682	3,377,165	1,230,104	6,712,906	0	1087
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1087
NET DEFERRED FIT	NTDFIT	1,625,321	619,306	249,337	108,340	40,517	221,112	0	1087
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1087
GENERAL SUPPORT EXP	GSFX	154,679	58,939	23,727	10,313	3,856	21,042	0	1087
COE EXPENSE	COEX	1,918,369	964,024	23,793	765,650	61,784	112,798	0	1087
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1087
C&WF EXPENSE	CWFX	1,319,924	414,454	279,491	0	20,914	114,048	0	1087
OTHER PROP & PL EXP	OTHPPX	45,963	17,514	7,051	3,065	1,146	6,253	0	1087
NETWORK OPERATIONS EXP	NETOPX	396,801	151,197	60,868	26,457	9,892	53,980	0	1087
DEPREC & AMORT EXP	DEPAMX	4,448,772	1,836,566	604,607	337,361	138,520	756,078	0	1087
MARKETING EXPENSE	MRKTX	211,968	73,105	29,430	12,792	4,783	26,100	0	1087
SERVICES EXPENSE	SERVX	859,856	173,140	22,238	8,312	3,108	16,473	123,010	1087
- CABSX EXPENSE	CABSX	49,895	24,947	0	7,307	2,732	14,908	0	1087
CORP OPER EXP	CORPX	1,706,812	752,953	226,610	309,487	39,494	131,305	46,057	1087
OTHER TAXES (EXCL FIT & ITC)	OTAXES	33,437	33,436	17,949	2,131	2,022	11,335	0	1087
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1087
NON-OPERATING INC & EXP	NONOPX	43,701	19,279	7,761	3,373	1,261	6,883	0	1087
INTEREST & RELATED ITEMS(IRI)	INTREL	268,929	103,064	41,491	18,034	6,743	36,796	0	1087

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	242,512	71,207	26,774	16,597	619	27,217	0	1088
- GENERAL SUPPORT FACILITIES	GSF	2,894,793	1,304,130	490,354	303,974	11,332	498,470	0	1088
- CENTRAL OFFICE EQUIPMENT	COE	9,394,564	7,343,811	416,499	3,066,842	63,066	3,797,404	0	1088
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1088
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1088
- - COE CAT 3	COE3	3,690,317	3,066,842	0	3,066,842	0	0	0	1088
- - COE CAT 4.11	COE411	3,369,404	3,369,404	0	0	0	3,369,404	0	1088
- - COE CAT 4.12	COE412	16,850	0	0	0	0	0	0	1088
- - COE CAT 4.13	COE413	1,687,298	427,244	416,499	0	0	10,745	0	1088
- - COE CAT 4.2	COE42	630,695	480,321	0	0	63,066	417,255	0	1088
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1088
- INFORMATION ORIG/TERM	IOT	76,665	19,166	19,166	0	0	0	0	1088
- CABLE & WIRE FACILITIES	CWF	19,734,749	5,794,579	4,511,587	0	51,265	1,231,727	0	1088
- - C&WF CAT 1.1	CWF11	114,353	0	0	0	0	0	0	1088
- - C&WF CAT 1.2	CWF12	116,395	116,395	0	0	0	116,395	0	1088
- - C&WF CAT 1.3	CWF13	18,046,346	4,511,587	4,511,587	0	0	0	0	1088
- - C&WF CAT 2	CWF2	21,038	0	0	0	0	0	0	1088
- - C&WF CAT 3	CWF3	1,436,617	1,166,597	0	0	51,265	1,115,332	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	0	0	0	0	0	0	0	1088
TELCOM PLANT-OTHER	PLTOTH	1,751,002	788,842	296,605	183,868	6,855	301,514	0	1088
ACCUM DEPRECIATION	ACCDEP	21,384,404	9,731,617	3,551,576	2,935,000	75,059	3,169,982	0	1088
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1088
NET DEFERRED FIT	NTDFIT	2,173,357	978,729	368,301	227,845	8,506	374,076	0	1088
NETWORK SUPPORT EXP	NETSPX	162,743	73,317	27,567	17,089	637	28,024	0	1088
GENERAL SUPPORT EXP	GSFX	572,210	257,786	96,928	60,086	2,240	98,532	0	1088
COE EXPENSE	COEX	298,440	233,293	6,630	165,208	1,004	60,451	0	1088
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1088
C&WF EXPENSE	CWFX	1,057,869	310,615	241,841	0	2,748	66,026	0	1088
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1088
NETWORK OPERATIONS EXP	NETOPX	692,943	312,177	117,379	72,764	2,713	119,322	0	1088
DEPREC & AMORT EXP	DEPAMX	2,079,755	1,080,870	300,049	275,640	9,954	495,228	0	1088
MARKETING EXPENSE	MRKTX	204,794	57,020	21,439	13,290	495	21,794	0	1088
SERVICES EXPENSE	SERVX	407,445	122,399	15,668	44,015	1,194	42,373	19,148	1088
- CABSX EXPENSE	CABSX	128,439	64,220	0	23,988	894	39,337	0	1088
CORP OPER EXP	CORPX	829,027	352,455	156,514	86,967	2,576	101,927	4,471	1088
OTHER TAXES (EXCL FIT & ITC)	OTAXES	106,848	50,946	19,156	11,875	443	19,473	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	257	112	42	26	1	43	0	1088

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	77,518	19,792	7,525	8,193	2,775	1,299	0	1089
- GENERAL SUPPORT FACILITIES	GSF	7,636,709	2,749,794	1,045,480	1,138,287	385,495	180,532	0	1089
- CENTRAL OFFICE EQUIPMENT	COE	16,237,443	7,101,148	1,168,039	4,377,955	1,174,131	381,024	0	1089
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1089
- - COE CAT 2	COE2	703,967	406,721	0	0	406,721	0	0	1089
- - COE CAT 3	COE3	7,577,515	4,377,955	0	4,377,955	0	0	0	1089
- - COE CAT 4.11	COE411	591,317	0	0	0	0	0	0	1089
- - COE CAT 4.12	COE412	44,175	0	0	0	0	0	0	1089
- - COE CAT 4.13	COE413	4,693,711	1,179,286	1,168,039	0	0	11,247	0	1089
- - COE CAT 4.2	COE42	1,681,341	919,729	0	0	549,952	369,777	0	1089
- - COE CAT 4.3	COE43	945,417	217,457	0	0	217,457	0	0	1089
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1089
- CABLE & WIRE FACILITIES	CWF	13,134,028	3,474,809	2,852,974	0	308,518	313,318	0	1089
- - C&WF CAT 1.1	CWF11	25,182	0	0	0	0	0	0	1089
- - C&WF CAT 1.2	CWF12	27,471	27,471	0	0	0	27,471	0	1089
- - C&WF CAT 1.3	CWF13	11,411,894	2,852,974	2,852,974	0	0	0	0	1089
- - C&WF CAT 2	CWF2	482,651	285,154	0	0	0	285,154	0	1089
- - C&WF CAT 3	CWF3	162,783	73,667	0	0	72,974	693	0	1089
- - C&WF CAT 4	CWF4	1,024,047	235,543	0	0	235,543	0	0	1089
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1089
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1089
TELCOM PLANT-OTHER	PLTOTH	0	0	0	0	0	0	0	1089
ACCUM DEPRECIATION	ACCDEP	30,165,459	11,276,766	3,781,478	5,144,410	1,639,045	711,833	0	1089
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1089
NET DEFERRED FIT	NTDFIT	-253,680	-91,358	-34,724	-37,839	-12,801	-5,994	0	1089
NETWORK SUPPORT EXP	NETSPX	168,882	60,810	23,120	25,173	8,525	3,992	0	1089
GENERAL SUPPORT EXP	GSFX	951,920	342,763	130,320	141,888	48,052	22,503	0	1089
COE EXPENSE	COEX	636,609	301,593	0	261,042	40,551	0	0	1089
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1089
C&WF EXPENSE	CWFX	745,291	197,178	161,892	0	17,507	17,779	0	1089
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1089
NETWORK OPERATIONS EXP	NETOPX	583,811	210,216	79,925	87,020	29,470	13,801	0	1089
DEPREC & AMORT EXP	DEPAMX	1,022,174	319,267	178,888	74,415	40,646	25,318	0	1089
MARKETING EXPENSE	MRKTX	96,841	24,123	9,172	9,986	3,382	1,584	0	1089
SERVICES EXPENSE	SERVX	958,838	497,092	166,879	169,725	57,479	8,740	94,270	1089
- CABSX EXPENSE	CABSX	9,410	4,258	0	2,844	963	451	0	1089
CORP OPER EXP	CORPX	1,039,171	475,201	178,088	194,306	57,318	19,128	26,362	1089
OTHER TAXES (EXCL FIT & ITC)	OTAXES	2,225	1,985	755	822	278	130	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	0	0	0	0	0	0	0	1089

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	161,734	41,963	19,345	14,639	2,909	5,069	0	1090
- GENERAL SUPPORT FACILITIES	GSF	2,172,756	812,777	374,702	283,543	56,342	98,189	0	1090
- CENTRAL OFFICE EQUIPMENT	COE	2,965,677	1,741,409	197,138	1,106,584	157,283	280,404	0	1090
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1090
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1090
- - COE CAT 3	COE3	1,434,196	1,106,584	0	1,106,584	0	0	0	1090
- - COE CAT 4.11	COE411	264,467	264,467	0	0	0	264,467	0	1090
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1090
- - COE CAT 4.13	COE413	807,936	202,239	197,138	0	0	5,101	0	1090
- - COE CAT 4.2	COE42	269,877	105,802	0	0	94,966	10,836	0	1090
- - COE CAT 4.3	COE43	189,201	62,317	0	0	62,317	0	0	1090
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1090
- CABLE & WIRE FACILITIES	CWF	5,513,937	1,430,613	1,265,212	0	62,605	102,797	0	1090
- - C&WF CAT 1.1	CWF11	91,658	0	0	0	0	0	0	1090
- - C&WF CAT 1.2	CWF12	32,735	32,735	0	0	0	32,735	0	1090
- - C&WF CAT 1.3	CWF13	5,060,848	1,265,212	1,265,212	0	0	0	0	1090
- - C&WF CAT 2	CWF2	71,810	17,952	0	0	0	17,952	0	1090
- - C&WF CAT 3	CWF3	156,043	81,499	0	0	29,390	52,109	0	1090
- - C&WF CAT 4	CWF4	100,843	33,215	0	0	33,215	0	0	1090
- TANGIBLES	TANGIB	121,026	43,745	20,167	15,261	3,032	5,285	0	1090
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1090
TELCOM PLANT-OTHER	PLTOTH	314,960	117,775	54,296	41,087	8,164	14,228	0	1090
ACCUM DEPRECIATION	ACCDEP	6,274,691	2,552,891	983,393	1,079,748	178,021	311,728	0	1090
ACCUM AMORTIZATION	ACCAMO	39,491	14,274	6,581	4,980	989	1,724	0	1090
NET DEFERRED FIT	NTDFIT	106,992	40,008	18,444	13,957	2,773	4,833	0	1090
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1090
GENERAL SUPPORT EXP	GSFX	180,515	67,526	31,131	23,557	4,681	8,158	0	1090
COE EXPENSE	COEX	357,632	209,997	23,754	133,505	18,952	33,787	0	1090
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1090
C&WF EXPENSE	CWFX	346,687	89,949	79,550	0	3,936	6,463	0	1090
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1090
NETWORK OPERATIONS EXP	NETOPX	104,845	39,220	18,081	13,682	2,719	4,738	0	1090
DEPREC & AMORT EXP	DEPAMX	715,823	275,783	117,957	92,350	23,764	41,712	0	1090
MARKETING EXPENSE	MRKTX	87,566	22,933	10,572	8,000	1,590	2,770	0	1090
SERVICES EXPENSE	SERVX	178,223	45,456	435	8,964	1,757	3,062	31,238	1090
- CABSX EXPENSE	CABSX	26,342	13,171	0	8,525	1,694	2,952	0	1090
CORP OPER EXP	CORPX	595,285	276,303	99,824	106,326	19,052	33,407	17,694	1090
OTHER TAXES (EXCL FIT & ITC)	OTAXES	479	479	221	167	33	58	0	1090
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1090
NON-OPERATING INC & EXP	NONOPX	24,673	11,452	5,279	3,995	794	1,383	0	1090
INTEREST & RELATED ITEMS(IRI)	INTREL	70,701	23,149	10,672	8,076	1,605	2,797	0	1090

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	124,498	33,553	15,753	6,081	7,233	4,417	69	1091
- GENERAL SUPPORT FACILITIES	GSF	5,576,757	1,989,582	921,411	355,660	423,078	258,384	31,048	1091
- CENTRAL OFFICE EQUIPMENT	COE	11,624,163	6,339,155	735,077	2,380,697	1,791,075	1,432,307	0	1091
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1091
- - COE CAT 2	COE2	1,431,220	559,684	0	0	559,684	0	0	1091
- - COE CAT 3	COE3	3,522,059	2,380,697	0	2,380,697	0	0	0	1091
- - COE CAT 4.11	COE411	1,359,765	1,359,765	0	0	0	1,359,765	0	1091
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1091
- - COE CAT 4.13	COE413	2,993,445	739,669	735,077	0	0	4,592	0	1091
- - COE CAT 4.2	COE42	2,317,674	1,299,339	0	0	1,231,391	67,949	0	1091
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1091
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1091
- CABLE & WIRE FACILITIES	CWF	25,122,709	6,770,775	5,432,620	0	1,040,902	297,254	0	1091
- - C&WF CAT 1.1	CWF11	358,781	0	0	0	0	0	0	1091
- - C&WF CAT 1.2	CWF12	33,939	33,939	0	0	0	33,939	0	1091
- - C&WF CAT 1.3	CWF13	21,730,479	5,432,620	5,432,620	0	0	0	0	1091
- - C&WF CAT 2	CWF2	876,374	132,212	0	0	0	132,212	0	1091
- - C&WF CAT 3	CWF3	2,123,137	1,172,005	0	0	1,040,902	131,104	0	1091
- - C&WF CAT 4	CWF4	0	0	0	0	0	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	378,257	134,671	63,357	24,456	29,091	17,767	0	1091
ACCUM DEPRECIATION	ACCDEP	20,889,337	8,027,867	3,135,683	2,068,298	1,767,926	1,040,718	15,241	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	0	0	0	0	0	0	0	1091
GENERAL SUPPORT EXP	GSFX	88,774	31,671	14,668	5,662	6,735	4,113	494	1091
COE EXPENSE	COEX	223,906	122,105	2,005	91,357	24,836	3,907	0	1091
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1091
C&WF EXPENSE	CWFX	541,566	145,956	117,110	0	22,439	6,408	0	1091
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1091
NETWORK OPERATIONS EXP	NETOPX	105,050	37,478	17,632	6,806	8,096	4,944	0	1091
DEPREC & AMORT EXP	DEPAMX	2,577,213	1,022,777	381,514	196,344	252,320	190,729	1,870	1091
MARKETING EXPENSE	MRKTX	119,065	23,368	10,971	4,235	5,037	3,076	48	1091
SERVICES EXPENSE	SERVX	451,927	94,354	1,391	19,708	2,301	1,405	69,549	1091
- CABSX EXPENSE	CABSX	9,401	4,701	0	1,612	1,918	1,171	0	1091
CORP OPER EXP	CORPX	788,481	283,337	129,220	67,631	36,758	12,626	37,102	1091
OTHER TAXES (EXCL FIT & ITC)	OTAXES	2,469	2,464	1,159	447	532	325	0	1091
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1091
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1091
INTEREST & RELATED ITEMS(IRI)	INTREL	704,654	232,565	109,188	42,146	50,135	30,619	478	1091

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	342,274	89,467	45,648	11,054	14,399	18,319	48	1092
- GENERAL SUPPORT FACILITIES	GSF	6,807,953	2,286,394	1,157,607	280,330	365,151	464,548	18,757	1092
- CENTRAL OFFICE EQUIPMENT	COE	32,880,681	15,909,091	2,378,367	4,078,855	3,670,597	5,781,272	0	1092
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1092
- - COE CAT 2	COE2	1,582,121	691,624	0	0	691,624	0	0	1092
- - COE CAT 3	COE3	8,137,366	4,078,855	0	4,078,855	0	0	0	1092
- - COE CAT 4.11	COE411	5,463,452	5,400,516	0	0	0	5,400,516	0	1092
- - COE CAT 4.12	COE412	936,802	0	0	0	0	0	0	1092
- - COE CAT 4.13	COE413	9,804,562	2,398,366	2,378,367	0	0	19,999	0	1092
- - COE CAT 4.2	COE42	6,701,769	3,246,303	0	0	2,885,546	360,757	0	1092
- - COE CAT 4.3	COE43	254,609	93,427	0	0	93,427	0	0	1092
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1092
- CABLE & WIRE FACILITIES	CWF	65,363,506	17,085,400	14,465,003	0	1,642,413	977,984	0	1092
- - C&WF CAT 1.1	CWF11	1,648,767	0	0	0	0	0	0	1092
- - C&WF CAT 1.2	CWF12	121,630	121,630	0	0	0	121,630	0	1092
- - C&WF CAT 1.3	CWF13	57,860,014	14,465,003	14,465,003	0	0	0	0	1092
- - C&WF CAT 2	CWF2	2,046,194	803,791	0	0	0	803,791	0	1092
- - C&WF CAT 3	CWF3	3,431,398	1,601,220	0	0	1,548,658	52,562	0	1092
- - C&WF CAT 4	CWF4	255,503	93,755	0	0	93,755	0	0	1092
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1092
- INTANGIBLES	INTANG	326,953	109,804	56,024	13,567	17,672	22,483	58	1092
TELCOM PLANT-OTHER	PLTOTH	453,183	152,117	77,654	18,805	24,495	31,163	0	1092
ACCUM DEPRECIATION	ACCDEP	64,955,726	22,876,553	10,417,800	3,286,582	3,923,332	5,233,988	14,852	1092
ACCUM AMORTIZATION	ACCAMO	326,953	109,746	56,024	13,567	17,672	22,483	0	1092
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1092
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1092
GENERAL SUPPORT EXP	GSFX	215,433	72,351	36,632	8,871	11,555	14,700	594	1092
COE EXPENSE	COEX	1,414,049	684,178	111,896	136,920	163,369	271,993	0	1092
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1092
C&WF EXPENSE	CWFX	893,016	233,426	197,625	0	22,439	13,362	0	1092
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1092
NETWORK OPERATIONS EXP	NETOPX	428,651	143,959	73,490	17,797	23,181	29,491	0	1092
DEPREC & AMORT EXP	DEPAMX	7,095,711	2,527,615	1,124,703	350,529	443,372	607,672	1,338	1092
MARKETING EXPENSE	MRKTX	22,953	5,718	2,917	706	920	1,171	3	1092
SERVICES EXPENSE	SERVX	860,288	187,169	30,180	22,698	7,026	6,037	121,229	1092
- CABSX EXPENSE	CABSX	16,879	8,440	0	2,131	2,776	3,532	0	1092
CORP OPER EXP	CORPX	1,665,496	598,450	261,801	72,021	88,004	129,702	46,922	1092
OTHER TAXES (EXCL FIT & ITC)	OTAXES	27,086	8,151	4,161	1,008	1,312	1,670	0	1092
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1092
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1092
INTEREST & RELATED ITEMS(IRI)	INTREL	866,963	268,463	136,975	33,170	43,207	54,968	143	1092

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	40,535	10,736	5,668	1,015	1,452	2,578	22	1093
- GENERAL SUPPORT FACILITIES	GSF	2,895,798	960,286	496,424	88,909	127,174	225,780	22,000	1093
- CENTRAL OFFICE EQUIPMENT	COE	10,328,053	4,714,820	1,147,805	931,575	627,193	2,008,247	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	1,594,856	931,575	0	931,575	0	0	0	1093
- - COE CAT 4.11	COE411	1,933,768	1,933,768	0	0	0	1,933,768	0	1093
- - COE CAT 4.12	COE412	74,721	0	0	0	0	0	0	1093
- - COE CAT 4.13	COE413	4,656,107	1,152,083	1,147,805	0	0	4,278	0	1093
- - COE CAT 4.2	COE42	380,795	204,279	0	0	134,078	70,201	0	1093
- - COE CAT 4.3	COE43	1,687,808	493,115	0	0	493,115	0	0	1093
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1093
- CABLE & WIRE FACILITIES	CWF	19,318,603	5,116,420	4,053,659	0	705,314	357,447	0	1093
- - C&WF CAT 1.1	CWF11	214,046	0	0	0	0	0	0	1093
- - C&WF CAT 1.2	CWF12	15,109	15,109	0	0	0	15,109	0	1093
- - C&WF CAT 1.3	CWF13	16,214,635	4,053,659	4,053,659	0	0	0	0	1093
- - C&WF CAT 2	CWF2	630,909	240,496	0	0	0	240,496	0	1093
- - C&WF CAT 3	CWF3	680,159	350,288	0	0	248,446	101,842	0	1093
- - C&WF CAT 4	CWF4	1,563,745	456,868	0	0	456,868	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	142,615	47,197	24,971	4,472	6,397	11,357	0	1093
ACCUM DEPRECIATION	ACCDEP	19,678,126	6,752,665	3,313,554	858,367	887,300	1,678,515	14,928	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	741	246	130	23	33	59	1	1093
GENERAL SUPPORT EXP	GSFX	102,256	33,909	17,530	3,140	4,491	7,973	777	1093
COE EXPENSE	COEX	402,290	183,648	22,078	110,877	12,064	38,629	0	1093
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1093
C&WF EXPENSE	CWFX	411,689	109,033	86,385	0	15,031	7,617	0	1093
OTHER PROP & PL EXP	OTHPPX	7,694	2,551	1,350	242	346	614	0	1093
NETWORK OPERATIONS EXP	NETOPX	124,658	41,338	21,871	3,917	5,603	9,947	0	1093
DEPREC & AMORT EXP	DEPAMX	2,306,665	759,994	410,608	32,478	109,566	206,273	1,068	1093
MARKETING EXPENSE	MRKTX	0	0	0	0	0	0	0	1093
SERVICES EXPENSE	SERVX	480,611	120,493	7,265	15,854	12,978	23,040	61,356	1093
- CABSX EXPENSE	CABSX	55,002	27,501	0	5,534	7,915	14,052	0	1093
CORP OPER EXP	CORPX	1,297,956	463,296	184,142	111,835	42,168	73,315	51,836	1093
OTHER TAXES (EXCL FIT & ITC)	OTAXES	2,671	2,666	1,410	253	361	641	0	1093
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1093
NON-OPERATING INC & EXP	NONOPX	250	89	47	8	12	21	0	1093
INTEREST & RELATED ITEMS(IRI)	INTREL	334,213	104,942	55,409	9,924	14,195	25,201	214	1093

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	799,668	213,951	107,040	28,048	12,414	66,449	0	1094
- GENERAL SUPPORT FACILITIES	GSF	10,951,903	3,890,573	1,946,460	510,032	225,745	1,208,337	0	1094
- CENTRAL OFFICE EQUIPMENT	COE	35,493,769	18,740,263	2,751,849	4,909,146	1,328,024	9,751,244	0	1094
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1094
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1094
- - COE CAT 3	COE3	10,405,341	4,909,146	0	4,909,146	0	0	0	1094
- - COE CAT 4.11	COE411	8,722,000	8,722,000	0	0	0	8,722,000	0	1094
- - COE CAT 4.12	COE412	163,154	0	0	0	0	0	0	1094
- - COE CAT 4.13	COE413	11,193,505	2,761,713	2,751,849	0	0	9,864	0	1094
- - COE CAT 4.2	COE42	3,012,901	1,924,081	0	0	904,702	1,019,379	0	1094
- - COE CAT 4.3	COE43	1,996,868	423,322	0	0	423,322	0	0	1094
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1094
- CABLE & WIRE FACILITIES	CWF	69,920,158	18,707,165	15,983,154	0	844,808	1,879,203	0	1094
- - C&WF CAT 1.1	CWF11	1,023,655	0	0	0	0	0	0	1094
- - C&WF CAT 1.2	CWF12	57,294	57,294	0	0	0	57,294	0	1094
- - C&WF CAT 1.3	CWF13	63,932,618	15,983,154	15,983,154	0	0	0	0	1094
- - C&WF CAT 2	CWF2	2,067,350	1,811,515	0	0	0	1,811,515	0	1094
- - C&WF CAT 3	CWF3	985,647	462,253	0	0	451,859	10,394	0	1094
- - C&WF CAT 4	CWF4	1,853,594	392,949	0	0	392,949	0	0	1094
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1094
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1094
TELCOM PLANT-OTHER	PLTOTH	2,186,730	776,818	388,643	101,836	45,074	241,265	0	1094
ACCUM DEPRECIATION	ACCDEP	67,475,058	24,446,016	11,335,359	4,651,203	1,326,676	7,132,777	0	1094
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1094
NET DEFERRED FIT	NTDFIT	3,076,135	1,092,803	546,707	143,240	63,412	339,443	0	1094
NETWORK SUPPORT EXP	NETSPX	46,513	16,523	8,267	2,166	959	5,132	0	1094
GENERAL SUPPORT EXP	GSFX	285,868	101,552	50,807	13,313	5,892	31,540	0	1094
COE EXPENSE	COEX	1,288,641	680,386	40,805	459,725	35,260	144,595	0	1094
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1094
C&WF EXPENSE	CWFX	1,608,932	430,470	367,788	0	19,440	43,242	0	1094
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1094
NETWORK OPERATIONS EXP	NETOPX	803,145	285,311	142,741	37,403	16,555	88,612	0	1094
DEPREC & AMORT EXP	DEPAMX	7,862,280	3,094,974	1,230,791	498,166	193,925	1,172,091	0	1094
MARKETING EXPENSE	MRKTX	505,623	219,411	109,772	28,764	12,731	68,145	0	1094
SERVICES EXPENSE	SERVX	423,179	152,029	55,829	7,491	3,316	6,360	79,033	1094
- CABSX EXPENSE	CABSX	15,959	7,979	0	2,093	927	4,959	0	1094
CORP OPER EXP	CORPX	2,206,779	950,758	456,141	244,645	41,967	172,777	35,228	1094
OTHER TAXES (EXCL FIT & ITC)	OTAXES	1,056,584	381,261	190,745	49,981	22,122	118,412	0	1094
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1094
NON-OPERATING INC & EXP	NONOPX	102,472	44,149	22,088	5,788	2,562	13,712	0	1094
INTEREST & RELATED ITEMS(IRI)	INTREL	602,314	207,226	103,675	27,166	12,024	64,360	0	1094

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	394,968	110,489	70,130	16,786	3,028	20,257	288	1095
- GENERAL SUPPORT FACILITIES	GSF	2,549,532	819,770	499,897	119,654	21,581	144,397	34,241	1095
- CENTRAL OFFICE EQUIPMENT	COE	12,738,823	5,166,100	1,860,590	1,877,871	218,103	1,209,535	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	3,584,244	1,877,871	0	1,877,871	0	0	0	1095
- - COE CAT 4.11	COE411	1,187,642	1,184,438	0	0	0	1,184,438	0	1095
- - COE CAT 4.12	COE412	3,891	0	0	0	0	0	0	1095
- - COE CAT 4.13	COE413	7,475,281	1,880,515	1,860,590	0	0	19,925	0	1095
- - COE CAT 4.2	COE42	487,765	223,275	0	0	218,103	5,172	0	1095
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1095
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1095
- CABLE & WIRE FACILITIES	CWF	25,602,749	7,162,156	5,984,890	0	120,600	1,056,666	0	1095
- - C&WF CAT 1.1	CWF11	41,799	0	0	0	0	0	0	1095
- - C&WF CAT 1.2	CWF12	64,091	64,091	0	0	0	64,091	0	1095
- - C&WF CAT 1.3	CWF13	23,939,560	5,984,890	5,984,890	0	0	0	0	1095
- - C&WF CAT 2	CWF2	1,280,177	986,631	0	0	0	986,631	0	1095
- - C&WF CAT 3	CWF3	277,122	126,544	0	0	120,600	5,944	0	1095
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1095
- TANGIBLES	TANGIB	84,624	27,366	16,698	3,997	721	4,823	1,127	1095
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1095
TELCOM PLANT-OTHER	PLTOTH	180,935	58,022	36,924	8,838	1,594	10,666	0	1095
ACCUM DEPRECIATION	ACCDEP	26,908,884	8,872,510	5,269,285	1,822,305	228,433	1,526,685	25,802	1095
ACCUM AMORTIZATION	ACCAMO	57,101	17,705	11,267	2,697	486	3,255	0	1095
NET DEFERRED FIT	NTDFIT	1,138,708	364,412	233,422	54,348	9,931	66,710	0	1095
NETWORK SUPPORT EXP	NETSPX	102,228	32,870	20,863	4,994	901	6,027	86	1095
GENERAL SUPPORT EXP	GSFX	400,492	128,773	78,526	18,796	3,390	22,683	5,379	1095
COE EXPENSE	COEX	877,963	356,049	116,691	149,821	13,679	75,858	0	1095
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1095
C&WF EXPENSE	CWFX	761,253	212,954	177,950	0	3,586	31,418	0	1095
OTHER PROP & PL EXP	OTHPPX	37,109	11,932	7,593	1,818	328	2,193	0	1095
NETWORK OPERATIONS EXP	NETOPX	464,766	149,440	95,101	22,763	4,106	27,470	0	1095
DEPREC & AMORT EXP	DEPAMX	3,176,065	1,069,832	610,299	228,728	30,790	197,959	2,056	1095
MARKETING EXPENSE	MRKTX	127,346	44,925	28,515	6,825	1,231	8,237	117	1095
SERVICES EXPENSE	SERVX	750,715	254,192	103,561	18,825	2,324	6,155	123,326	1095
- CABSX EXPENSE	CABSX	22,883	11,442	0	4,793	864	5,784	0	1095
CORP OPER EXP	CORPX	1,169,185	417,442	240,547	70,415	9,294	56,636	40,551	1095
OTHER TAXES (EXCL FIT & ITC)	OTAXES	284,060	92,892	62,496	9,607	2,690	18,015	84	1095
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1095
NON-OPERATING INC & EXP	NONOPX	124,725	44,531	28,265	6,765	1,220	8,165	116	1095
INTEREST & RELATED ITEMS(IRI)	INTREL	15,351	4,667	2,962	709	128	856	12	1095

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	157,548	44,840	21,723	7,838	1,937	13,342	0	1096
- GENERAL SUPPORT FACILITIES	GSF	3,387,025	1,253,734	607,379	219,155	54,160	373,039	0	1096
- CENTRAL OFFICE EQUIPMENT	COE	11,963,272	6,409,272	933,616	2,269,497	486,299	2,719,860	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	4,074,621	2,269,497	0	2,269,497	0	0	0	1096
- - COE CAT 4.11	COE411	2,130,753	2,130,753	0	0	0	2,130,753	0	1096
- - COE CAT 4.12	COE412	66,422	0	0	0	0	0	0	1096
- - COE CAT 4.13	COE413	3,753,496	939,658	933,616	0	0	6,042	0	1096
- - COE CAT 4.2	COE42	1,275,305	956,991	0	0	373,926	583,065	0	1096
- - COE CAT 4.3	COE43	662,673	112,373	0	0	112,373	0	0	1096
- INFORMATION ORIG/TERM	IOT	110,664	27,666	27,666	0	0	0	0	1096
- CABLE & WIRE FACILITIES	CWF	23,000,927	6,546,295	5,328,528	0	74,563	1,143,204	0	1096
- - C&WF CAT 1.1	CWF11	74,139	0	0	0	0	0	0	1096
- - C&WF CAT 1.2	CWF12	34,483	34,483	0	0	0	34,483	0	1096
- - C&WF CAT 1.3	CWF13	21,314,111	5,328,528	5,328,528	0	0	0	0	1096
- - C&WF CAT 2	CWF2	1,280,448	1,107,242	0	0	0	1,107,242	0	1096
- - C&WF CAT 3	CWF3	48,684	33,807	0	0	32,328	1,478	0	1096
- - C&WF CAT 4	CWF4	249,062	42,235	0	0	42,235	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	64,841	24,001	11,628	4,195	1,037	7,141	0	1096
ACCUM DEPRECIATION	ACCDEP	32,898,649	12,275,123	5,816,113	2,331,200	524,576	3,603,234	0	1096
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1096
NET DEFERRED FIT	NTDFIT	-876,535	-324,486	-157,199	-56,563	-14,042	-96,682	0	1096
NETWORK SUPPORT EXP	NETSPX	35,569	13,166	6,378	2,301	569	3,917	0	1096
GENERAL SUPPORT EXP	GSFX	331,880	122,848	59,514	21,474	5,307	36,552	0	1096
COE EXPENSE	COEX	701,853	376,015	31,364	236,943	16,337	91,371	0	1096
IOT EXPENSE	IOTX	208	52	52	0	0	0	0	1096
C&WF EXPENSE	CWFX	762,786	217,097	176,711	0	2,473	37,912	0	1096
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1096
NETWORK OPERATIONS EXP	NETOPX	586,650	217,153	105,201	37,959	9,381	64,612	0	1096
DEPREC & AMORT EXP	DEPAMX	2,848,687	1,048,493	513,015	187,708	43,635	304,135	0	1096
MARKETING EXPENSE	MRKTX	137,400	59,078	28,621	10,327	2,552	17,578	0	1096
SERVICES EXPENSE	SERVX	527,079	192,185	47,885	20,234	5,001	24,867	94,198	1096
- CABSX EXPENSE	CABSX	82,104	41,052	0	13,919	3,440	23,693	0	1096
CORP OPER EXP	CORPX	1,652,639	690,021	297,542	174,181	22,018	146,445	49,835	1096
OTHER TAXES (EXCL FIT & ITC)	OTAXES	77,072	45,982	23,824	5,838	2,054	14,265	0	1096
INVESTMENT TAX CREDITS (ITC)	ITC	4,831	1,788	866	313	77	532	0	1096
NON-OPERATING INC & EXP	NONOPX	960	401	194	70	17	119	0	1096
INTEREST & RELATED ITEMS(IRI)	INTREL	96,712	34,189	16,563	5,976	1,477	10,173	0	1096

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	77,686	24,767	10,930	4,447	2,683	6,707	0	1097
- GENERAL SUPPORT FACILITIES	GSF	1,283,433	484,187	213,672	86,942	52,446	131,127	0	1097
- CENTRAL OFFICE EQUIPMENT	COE	5,868,675	3,268,602	181,382	1,619,841	671,626	795,752	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	2,851,447	1,619,841	0	1,619,841	0	0	0	1097
- - COE CAT 4.11	COE411	692,752	692,752	0	0	0	692,752	0	1097
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1097
- - COE CAT 4.13	COE413	735,377	185,018	181,382	0	0	3,636	0	1097
- - COE CAT 4.2	COE42	1,416,890	706,971	0	0	607,607	99,364	0	1097
- - COE CAT 4.3	COE43	172,209	64,019	0	0	64,019	0	0	1097
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1097
- CABLE & WIRE FACILITIES	CWF	18,043,291	5,752,407	3,799,600	0	305,500	1,647,307	0	1097
- - C&WF CAT 1.1	CWF11	130,118	0	0	0	0	0	0	1097
- - C&WF CAT 1.2	CWF12	76,167	76,167	0	0	0	76,167	0	1097
- - C&WF CAT 1.3	CWF13	15,198,401	3,799,600	3,799,600	0	0	0	0	1097
- - C&WF CAT 2	CWF2	1,906,969	1,563,716	0	0	0	1,563,716	0	1097
- - C&WF CAT 3	CWF3	319,168	159,588	0	0	152,164	7,424	0	1097
- - C&WF CAT 4	CWF4	412,469	153,336	0	0	153,336	0	0	1097
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1097
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1097
TELCOM PLANT-OTHER	PLTOTH	385,446	145,413	64,171	26,111	15,751	39,381	0	1097
ACCUM DEPRECIATION	ACCDEP	21,939,539	8,301,902	3,621,750	1,663,798	843,432	2,172,922	0	1097
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1097
NET DEFERRED FIT	NTDFIT	344,323	143,867	49,705	3,321	35,216	55,624	0	1097
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1097
GENERAL SUPPORT EXP	GSFX	1,730,151	652,715	288,044	117,204	70,700	176,768	0	1097
COE EXPENSE	COEX	545,108	303,602	10,511	208,054	38,922	46,115	0	1097
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1097
C&WF EXPENSE	CWFX	1,003,157	319,818	211,247	0	16,985	91,586	0	1097
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1097
NETWORK OPERATIONS EXP	NETOPX	537,504	202,778	89,486	36,412	21,964	54,916	0	1097
DEPREC & AMORT EXP	DEPAMX	1,351,718	477,520	250,562	40,908	47,531	138,519	0	1097
MARKETING EXPENSE	MRKTX	4,949	767	338	138	83	208	0	1097
SERVICES EXPENSE	SERVX	387,753	135,911	19,978	14,348	8,655	21,640	71,290	1097
- CABSX EXPENSE	CABSX	82,151	41,076	0	13,202	7,964	19,911	0	1097
CORP OPER EXP	CORPX	2,461,356	991,778	405,018	221,603	92,675	230,485	41,999	1097
OTHER TAXES (EXCL FIT & ITC)	OTAXES	65,335	33,137	15,240	4,282	3,990	9,625	0	1097
INVESTMENT TAX CREDITS (ITC)	ITC	-14,275	-5,385	-2,377	-967	-583	-1,458	0	1097
NON-OPERATING INC & EXP	NONOPX	24,224	9,761	4,307	1,753	1,057	2,643	0	1097
INTEREST & RELATED ITEMS(IRI)	INTREL	1,841	671	296	120	73	182	0	1097

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	46,280	12,116	7,986	1,393	16	2,720	1	1098
- GENERAL SUPPORT FACILITIES	GSF	3,929,981	1,299,606	855,884	149,315	1,718	291,533	1,155	1098
- CENTRAL OFFICE EQUIPMENT	COE	17,046,349	8,180,101	2,711,420	2,040,405	23,596	3,404,679	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	2,609,355	2,014,694	0	2,014,694	0	0	0	1098
- - COE CAT 4.11	COE411	2,507,973	2,507,973	0	0	0	2,507,973	0	1098
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1098
- - COE CAT 4.13	COE413	10,919,877	2,756,467	2,711,420	0	0	45,047	0	1098
- - COE CAT 4.2	COE42	980,257	875,256	0	0	23,596	851,660	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	37,285,458	9,761,184	9,131,669	0	182	629,333	0	1098
- - C&WF CAT 1.1	CWF11	98,166	0	0	0	0	0	0	1098
- - C&WF CAT 1.2	CWF12	151,711	151,711	0	0	0	151,711	0	1098
- - C&WF CAT 1.3	CWF13	36,526,675	9,131,669	9,131,669	0	0	0	0	1098
- - C&WF CAT 2	CWF2	5,304	0	0	0	0	0	0	1098
- - C&WF CAT 3	CWF3	503,601	477,804	0	0	182	477,622	0	1098
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1098
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1098
- INTANGIBLES	INTANG	1,104	365	241	42	0	82	0	1098
TELCOM PLANT-OTHER	PLTOTH	1,521,632	503,161	331,661	57,861	666	112,971	3	1098
ACCUM DEPRECIATION	ACCDEP	24,571,101	8,619,498	5,164,229	1,182,986	14,015	2,257,459	810	1098
ACCUM AMORTIZATION	ACCAMO	140,872	46,582	30,705	5,357	62	10,459	0	1098
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1098
NETWORK SUPPORT EXP	NETSPX	12,596	4,165	2,745	479	6	935	0	1098
GENERAL SUPPORT EXP	GSFX	737,706	243,952	160,660	28,028	323	54,724	217	1098
COE EXPENSE	COEX	1,573,921	757,658	125,816	472,761	1,095	157,985	0	1098
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1098
C&WF EXPENSE	CWFX	1,317,418	344,895	322,652	0	6	22,236	0	1098
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1098
NETWORK OPERATIONS EXP	NETOPX	127,468	42,152	27,785	4,847	56	9,464	0	1098
DEPREC & AMORT EXP	DEPAMX	4,624,374	1,850,453	863,252	582,998	2,520	401,521	162	1098
MARKETING EXPENSE	MRKTX	145,434	28,279	18,639	3,252	37	6,349	2	1098
SERVICES EXPENSE	SERVX	814,175	369,279	102,896	79,134	872	142,817	43,560	1098
- CABSX EXPENSE	CABSX	341,585	170,793	0	57,623	663	112,507	0	1098
CORP OPER EXP	CORPX	1,824,018	762,026	347,215	237,194	965	159,007	17,645	1098
OTHER TAXES (EXCL FIT & ITC)	OTAXES	423,512	140,043	92,310	16,104	185	31,443	0	1098
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1098
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1098
INTEREST & RELATED ITEMS(IRI)	INTREL	937,539	296,760	195,600	34,124	393	66,626	18	1098

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	23,049	6,512	3,485	935	653	1,439	0	1099
- GENERAL SUPPORT FACILITIES	GSF	1,727,479	604,577	323,539	86,787	60,610	133,641	0	1099
- CENTRAL OFFICE EQUIPMENT	COE	2,855,074	1,374,944	388,066	423,297	74,227	489,354	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	599,731	423,297	0	423,297	0	0	0	1099
- - COE CAT 4.11	COE411	441,953	441,953	0	0	0	441,953	0	1099
- - COE CAT 4.12	COE412	2,102	0	0	0	0	0	0	1099
- - COE CAT 4.13	COE413	1,592,934	397,556	388,066	0	0	9,490	0	1099
- - COE CAT 4.2	COE42	218,354	112,137	0	0	74,227	37,910	0	1099
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1099
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1099
- CABLE & WIRE FACILITIES	CWF	5,570,613	1,573,847	1,189,979	0	221,394	162,474	0	1099
- - C&WF CAT 1.1	CWF11	95,614	0	0	0	0	0	0	1099
- - C&WF CAT 1.2	CWF12	29,100	29,100	0	0	0	29,100	0	1099
- - C&WF CAT 1.3	CWF13	4,759,917	1,189,979	1,189,979	0	0	0	0	1099
- - C&WF CAT 2	CWF2	9,409	0	0	0	0	0	0	1099
- - C&WF CAT 3	CWF3	676,574	354,768	0	0	221,394	133,374	0	1099
- - C&WF CAT 4	CWF4	0	0	0	0	0	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	291,489	102,014	54,593	14,644	10,227	22,550	0	1099
ACCUM DEPRECIATION	ACCDEP	7,927,535	2,799,253	1,478,680	387,576	277,216	655,781	0	1099
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1099
NET DEFERRED FIT	NTDFIT	-372,131	-130,237	-69,696	-18,695	-13,056	-28,789	0	1099
NETWORK SUPPORT EXP	NETSPX	4,790	1,676	897	241	168	371	0	1099
GENERAL SUPPORT EXP	GSFX	70,223	24,576	13,152	3,528	2,464	5,433	0	1099
COE EXPENSE	COEX	196,034	94,406	17,410	51,712	3,330	21,954	0	1099
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1099
C&WF EXPENSE	CWFX	284,240	80,305	60,719	0	11,297	8,290	0	1099
OTHER PROP & PL EXP	OTHPPX	22,034	7,712	4,127	1,107	773	1,705	0	1099
NETWORK OPERATIONS EXP	NETOPX	216,117	75,636	40,476	10,857	7,583	16,719	0	1099
DEPREC & AMORT EXP	DEPAMX	631,971	242,490	108,929	56,604	20,460	56,497	0	1099
MARKETING EXPENSE	MRKTX	40,469	13,679	7,320	1,964	1,371	3,024	0	1099
SERVICES EXPENSE	SERVX	335,739	134,828	31,482	22,117	11,985	20,375	48,869	1099
- CABSX EXPENSE	CABSX	67,791	33,895	0	10,467	7,310	16,118	0	1099
CORP OPER EXP	CORPX	686,995	286,032	122,193	58,295	24,821	49,597	31,126	1099
OTHER TAXES (EXCL FIT & ITC)	OTAXES	124,845	43,957	23,641	6,396	4,427	9,492	0	1099
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1099
NON-OPERATING INC & EXP	NONOPX	10,958	4,563	2,442	655	457	1,009	0	1099
INTEREST & RELATED ITEMS(IRI)	INTREL	0	0	0	0	0	0	0	1099

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	761,934	195,990	132,948	21,228	1,505	40,096	212	1100
- GENERAL SUPPORT FACILITIES	GSF	4,169,715	1,322,587	885,642	141,408	10,028	267,103	18,405	1100
- CENTRAL OFFICE EQUIPMENT	COE	16,907,621	7,314,740	2,766,688	1,700,970	111,164	2,735,918	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	2,590,761	1,700,970	0	1,700,970	0	0	0	1100
- - COE CAT 4.11	COE411	2,544,575	2,544,575	0	0	0	2,544,575	0	1100
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1100
- - COE CAT 4.13	COE413	11,204,228	2,804,181	2,766,688	0	0	37,493	0	1100
- - COE CAT 4.2	COE42	568,058	265,015	0	0	111,164	153,850	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	32,550,932	8,372,966	7,886,494	0	9,466	477,006	0	1100
- - C&WF CAT 1.1	CWF11	285,000	0	0	0	0	0	0	1100
- - C&WF CAT 1.2	CWF12	106,875	106,875	0	0	0	106,875	0	1100
- - C&WF CAT 1.3	CWF13	31,545,976	7,886,494	7,886,494	0	0	0	0	1100
- - C&WF CAT 2	CWF2	0	0	0	0	0	0	0	1100
- - C&WF CAT 3	CWF3	613,081	379,597	0	0	9,466	370,131	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	0	0	0	0	0	0	0	1100
TELCOM PLANT-OTHER	PLTOTH	1,046,752	331,659	225,222	35,961	2,550	67,925	0	1100
ACCUM DEPRECIATION	ACCDEP	36,472,030	11,984,135	7,659,389	1,490,930	103,735	2,715,031	15,049	1100
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1100
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1100
NETWORK SUPPORT EXP	NETSPX	3,359	1,065	723	115	8	218	1	1100
GENERAL SUPPORT EXP	GSFX	214,713	68,105	45,605	7,282	516	13,754	948	1100
COE EXPENSE	COEX	926,287	400,740	4,798	391,004	193	4,744	0	1100
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1100
C&WF EXPENSE	CWFX	847,941	218,113	205,441	0	247	12,426	0	1100
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1100
NETWORK OPERATIONS EXP	NETOPX	512,274	162,488	110,342	17,618	1,249	33,278	0	1100
DEPREC & AMORT EXP	DEPAMX	3,412,247	1,186,331	686,696	179,727	11,935	306,168	1,804	1100
MARKETING EXPENSE	MRKTX	87,786	25,270	17,142	2,737	194	5,170	27	1100
SERVICES EXPENSE	SERVX	423,286	168,574	86,560	26,148	1,045	14,506	40,314	1100
- CABSX EXPENSE	CABSX	16,196	8,098	0	2,736	194	5,168	0	1100
CORP OPER EXP	CORPX	1,434,712	549,172	274,127	213,281	1,655	40,314	19,794	1100
OTHER TAXES (EXCL FIT & ITC)	OTAXES	589,164	186,674	126,766	20,240	1,435	38,232	0	1100
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1100
NON-OPERATING INC & EXP	NONOPX	10,595	4,055	2,751	439	31	830	4	1100
INTEREST & RELATED ITEMS(IRI)	INTREL	383,749	112,387	85,621	8,320	630	17,735	80	1100

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	34,406	9,336	5,249	2,799	241	1,047	0	1101
- GENERAL SUPPORT FACILITIES	GSF	571,487	195,901	110,151	58,728	5,048	21,973	0	1101
- CENTRAL OFFICE EQUIPMENT	COE	1,659,597	914,335	121,149	667,849	20,831	104,506	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	1,004,110	666,728	0	666,728	0	0	0	1101
- - COE CAT 4.11	COE411	82,913	82,913	0	0	0	82,913	0	1101
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1101
- - COE CAT 4.13	COE413	497,236	126,416	121,149	0	0	5,267	0	1101
- - COE CAT 4.2	COE42	73,742	37,157	0	0	20,831	16,326	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	4,850,169	1,316,042	1,133,579	0	36,675	145,789	0	1101
- - C&WF CAT 1.1	CWF11	69,000	0	0	0	0	0	0	1101
- - C&WF CAT 1.2	CWF12	49,286	49,286	0	0	0	49,286	0	1101
- - C&WF CAT 1.3	CWF13	4,534,314	1,133,579	1,133,579	0	0	0	0	1101
- - C&WF CAT 2	CWF2	0	0	0	0	0	0	0	1101
- - C&WF CAT 3	CWF3	197,568	133,177	0	0	36,675	96,503	0	1101
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1101
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1101
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1101
TELCOM PLANT-OTHER	PLTOTH	59,939	20,547	11,553	6,160	529	2,305	0	1101
ACCUM DEPRECIATION	ACCDEP	2,634,750	1,027,899	436,656	445,834	26,131	119,278	0	1101
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1101
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1101
NETWORK SUPPORT EXP	NETSPX	9,230	3,164	1,779	949	82	355	0	1101
GENERAL SUPPORT EXP	GSFX	83,121	28,493	16,021	8,542	734	3,196	0	1101
COE EXPENSE	COEX	87,883	48,478	18,088	11,675	3,110	15,604	0	1101
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1101
C&WF EXPENSE	CWFX	60,764	16,488	14,202	0	459	1,826	0	1101
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1101
NETWORK OPERATIONS EXP	NETOPX	103,759	35,568	19,999	10,663	917	3,989	0	1101
DEPREC & AMORT EXP	DEPAMX	513,741	202,236	83,843	92,816	4,643	20,934	0	1101
MARKETING EXPENSE	MRKTX	36,381	9,208	5,177	2,760	237	1,033	0	1101
SERVICES EXPENSE	SERVX	107,177	43,483	19,877	13,814	1,188	2,677	5,928	1101
- CABSX EXPENSE	CABSX	11,274	5,637	0	3,861	332	1,445	0	1101
CORP OPER EXP	CORPX	615,064	271,446	139,691	71,065	9,877	42,109	8,703	1101
OTHER TAXES (EXCL FIT & ITC)	OTAXES	31,130	10,845	6,098	3,251	279	1,216	0	1101
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1101
NON-OPERATING INC & EXP	NONOPX	4,535	2,001	1,125	600	52	224	0	1101
INTEREST & RELATED ITEMS(IRI)	INTREL	84,643	26,644	14,982	7,988	687	2,989	0	1101

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	1,715,774	561,414	202,650	50,278	50,255	257,335	896	1102
- GENERAL SUPPORT FACILITIES	GSF	27,009,607	11,956,414	4,291,138	1,064,633	1,064,153	5,449,106	87,384	1102
- CENTRAL OFFICE EQUIPMENT	COE	32,398,374	21,748,319	1,523,121	3,822,485	2,170,558	14,232,154	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	8,059,927	3,805,816	0	3,805,816	0	0	0	1102
- - COE CAT 4.11	COE411	8,961,862	8,892,659	0	0	0	8,892,659	0	1102
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1102
- - COE CAT 4.13	COE413	6,164,168	1,587,821	1,523,121	0	0	64,700	0	1102
- - COE CAT 4.2	COE42	7,114,298	6,276,219	0	0	1,001,423	5,274,796	0	1102
- - COE CAT 4.3	COE43	2,078,267	1,169,135	0	0	1,169,135	0	0	1102
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1102
- CABLE & WIRE FACILITIES	CWF	64,288,626	21,035,702	13,951,072	0	1,666,865	5,417,764	0	1102
- - C&WF CAT 1.1	CWF11	63,952	0	0	0	0	0	0	1102
- - C&WF CAT 1.2	CWF12	592,619	592,619	0	0	0	592,619	0	1102
- - C&WF CAT 1.3	CWF13	55,804,290	13,951,072	13,951,072	0	0	0	0	1102
- - C&WF CAT 2	CWF2	4,498,558	4,463,820	0	0	0	4,463,820	0	1102
- - C&WF CAT 3	CWF3	1,391,983	938,399	0	0	577,074	361,325	0	1102
- - C&WF CAT 4	CWF4	1,937,224	1,089,791	0	0	1,089,791	0	0	1102
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1102
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1102
TELCOM PLANT-OTHER	PLTOTH	3,138,376	1,387,056	501,477	124,417	124,361	636,801	0	1102
ACCUM DEPRECIATION	ACCDEP	101,961,453	44,531,527	16,130,347	5,195,500	3,829,099	19,309,867	66,714	1102
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1102
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1102
NETWORK SUPPORT EXP	NETSPX	119,093	52,719	19,030	4,721	4,719	24,165	84	1102
GENERAL SUPPORT EXP	GSFX	2,251,119	996,509	357,645	88,732	88,692	454,156	7,283	1102
COE EXPENSE	COEX	2,228,489	1,497,083	47,705	935,634	67,983	445,760	0	1102
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1102
C&WF EXPENSE	CWFX	921,278	301,449	199,924	0	23,887	77,638	0	1102
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1102
NETWORK OPERATIONS EXP	NETOPX	1,515,558	670,896	242,556	60,178	60,151	308,010	0	1102
DEPREC & AMORT EXP	DEPAMX	7,346,307	3,207,992	1,077,467	625,850	250,104	1,250,953	3,619	1102
MARKETING EXPENSE	MRKTX	315,410	135,783	49,013	12,160	12,155	62,239	217	1102
SERVICES EXPENSE	SERVX	2,646,389	921,899	244,316	68,867	35,174	92,777	480,765	1102
- CABSX EXPENSE	CABSX	258,044	129,022	0	18,127	18,118	92,777	0	1102
CORP OPER EXP	CORPX	1,976,875	979,991	281,104	239,422	59,894	299,663	99,908	1102
OTHER TAXES (EXCL FIT & ITC)	OTAXES	881,305	389,507	140,823	34,938	34,922	178,824	0	1102
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1102
NON-OPERATING INC & EXP	NONOPX	25,201	12,493	4,509	1,119	1,118	5,726	20	1102
INTEREST & RELATED ITEMS(IRI)	INTREL	0	0	0	0	0	0	0	1102

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	101,488	27,383	15,129	3,336	1,898	6,983	36	1103
- GENERAL SUPPORT FACILITIES	GSF	5,550,926	1,953,364	1,059,093	233,564	132,854	488,853	38,999	1103
- CENTRAL OFFICE EQUIPMENT	COE	22,877,672	12,533,806	1,986,999	3,306,092	1,590,028	5,650,688	0	1103
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1103
- - COE CAT 2	COE2	588,360	183,558	0	0	183,558	0	0	1103
- - COE CAT 3	COE3	5,291,922	3,262,125	0	3,262,125	0	0	0	1103
- - COE CAT 4.11	COE411	5,396,413	5,396,413	0	0	0	5,396,413	0	1103
- - COE CAT 4.12	COE412	25,272	0	0	0	0	0	0	1103
- - COE CAT 4.13	COE413	8,013,825	2,019,581	1,986,999	0	0	32,582	0	1103
- - COE CAT 4.2	COE42	3,457,569	1,609,571	0	0	1,387,878	221,693	0	1103
- - COE CAT 4.3	COE43	47,320	18,591	0	0	18,591	0	0	1103
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1103
- CABLE & WIRE FACILITIES	CWF	55,150,726	14,880,320	13,203,776	0	315,528	1,361,016	0	1103
- - C&WF CAT 1.1	CWF11	220,928	0	0	0	0	0	0	1103
- - C&WF CAT 1.2	CWF12	216,510	216,510	0	0	0	216,510	0	1103
- - C&WF CAT 1.3	CWF13	52,815,102	13,203,776	13,203,776	0	0	0	0	1103
- - C&WF CAT 2	CWF2	70,090	0	0	0	0	0	0	1103
- - C&WF CAT 3	CWF3	1,828,096	1,460,035	0	0	315,528	1,144,507	0	1103
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1103
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1103
- INTANGIBLES	INTANG	7,354	2,588	1,430	315	179	660	3	1103
TELCOM PLANT-OTHER	PLTOTH	677,622	238,138	131,746	29,054	16,526	60,811	0	1103
ACCUM DEPRECIATION	ACCDEP	56,993,594	21,049,493	10,537,887	2,959,591	1,616,476	5,904,967	30,572	1103
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1103
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1103
NETWORK SUPPORT EXP	NETSPX	10,994	3,869	2,137	471	268	987	5	1103
GENERAL SUPPORT EXP	GSFX	424,823	149,494	81,054	17,875	10,168	37,413	2,985	1103
COE EXPENSE	COEX	1,335,604	734,293	14,311	634,394	44,890	40,698	0	1103
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1103
C&WF EXPENSE	CWFX	1,087,753	293,489	260,422	0	6,223	26,844	0	1103
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1103
NETWORK OPERATIONS EXP	NETOPX	874,562	307,757	170,262	37,548	21,358	78,589	0	1103
DEPREC & AMORT EXP	DEPAMX	4,781,811	1,695,116	924,880	197,192	121,180	449,073	2,791	1103
MARKETING EXPENSE	MRKTX	1,790	749	414	91	52	191	1	1103
SERVICES EXPENSE	SERVX	761,982	339,459	147,270	34,114	18,137	32,484	107,454	1103
- CABSX EXPENSE	CABSX	38,400	19,200	0	5,243	2,982	10,974	0	1103
CORP OPER EXP	CORPX	1,457,601	647,833	286,591	226,941	31,667	68,038	34,596	1103
OTHER TAXES (EXCL FIT & ITC)	OTAXES	885,835	316,907	175,324	38,665	21,993	80,925	0	1103
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1103
NON-OPERATING INC & EXP	NONOPX	21,179	9,414	5,201	1,147	652	2,401	12	1103
INTEREST & RELATED ITEMS(IRI)	INTREL	2,841	896	495	109	62	228	1	1103

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	1,687,576	522,698	244,407	26,731	9,040	242,520	0	1104
- GENERAL SUPPORT FACILITIES	GSF	15,543,752	6,216,679	2,906,840	317,923	107,513	2,884,402	0	1104
- CENTRAL OFFICE EQUIPMENT	COE	63,773,432	35,514,539	7,929,295	3,573,525	1,106,076	22,905,643	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	6,294,554	3,573,525	0	3,573,525	0	0	0	1104
- - COE CAT 4.11	COE411	22,788,510	22,657,120	0	0	0	22,657,120	0	1104
- - COE CAT 4.12	COE412	1,437	0	0	0	0	0	0	1104
- - COE CAT 4.13	COE413	32,540,407	8,146,535	7,929,295	0	0	217,241	0	1104
- - COE CAT 4.2	COE42	2,148,524	1,137,358	0	0	1,106,076	31,282	0	1104
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1104
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1104
- CABLE & WIRE FACILITIES	CWF	110,941,850	34,362,331	24,744,246	0	102,395	9,515,690	0	1104
- - C&WF CAT 1.1	CWF11	1,891,053	0	0	0	0	0	0	1104
- - C&WF CAT 1.2	CWF12	677,925	677,925	0	0	0	677,925	0	1104
- - C&WF CAT 1.3	CWF13	98,976,983	24,744,246	24,744,246	0	0	0	0	1104
- - C&WF CAT 2	CWF2	9,173,631	8,834,646	0	0	0	8,834,646	0	1104
- - C&WF CAT 3	CWF3	222,259	105,515	0	0	102,395	3,120	0	1104
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1104
- TANGIBLES	TANGIB	42,186	16,872	7,889	863	292	7,828	0	1104
- INTANGIBLES	INTANG	137,828	55,124	25,775	2,819	953	25,576	0	1104
TELCOM PLANT-OTHER	PLTOTH	7,636,965	3,054,382	1,428,190	156,202	52,823	1,417,166	0	1104
ACCUM DEPRECIATION	ACCDEP	118,701,566	49,480,097	21,097,873	4,153,518	909,215	23,319,491	0	1104
ACCUM AMORTIZATION	ACCAMO	924	370	173	19	6	171	0	1104
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1104
NETWORK SUPPORT EXP	NETSPX	248,517	99,394	46,475	5,083	1,719	46,116	0	1104
GENERAL SUPPORT EXP	GSFX	3,587,606	1,434,853	670,919	73,379	24,815	665,740	0	1104
COE EXPENSE	COEX	4,719,833	2,628,409	158,912	1,988,276	22,167	459,055	0	1104
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1104
C&WF EXPENSE	CWFX	6,993,907	2,166,242	1,559,907	0	6,455	599,880	0	1104
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1104
NETWORK OPERATIONS EXP	NETOPX	4,099,107	1,639,426	766,575	83,841	28,353	760,658	0	1104
DEPREC & AMORT EXP	DEPAMX	14,490,822	6,462,517	2,447,494	430,983	145,132	3,438,907	0	1104
MARKETING EXPENSE	MRKTX	1,275,121	620,263	290,027	31,720	10,727	287,788	0	1104
SERVICES EXPENSE	SERVX	1,782,103	931,006	489,475	203,029	18,357	93,467	126,678	1104
- CABSX EXPENSE	CABSX	205,893	102,947	0	9,888	3,344	89,714	0	1104
CORP OPER EXP	CORPX	2,049,352	968,179	422,488	235,070	11,096	287,042	12,484	1104
OTHER TAXES (EXCL FIT & ITC)	OTAXES	2,158,569	870,363	406,971	44,511	15,052	403,830	0	1104
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1104
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1104
INTEREST & RELATED ITEMS(IRI)	INTREL	1,879	701	328	36	12	325	0	1104

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	140,013	48,579	18,548	2,510	1,639	25,882	0	1105
- GENERAL SUPPORT FACILITIES	GSF	9,408,819	4,145,883	1,582,943	214,213	139,902	2,208,826	0	1105
- CENTRAL OFFICE EQUIPMENT	COE	21,531,296	15,222,081	1,556,742	1,883,904	133,966	11,647,469	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	3,159,820	1,883,904	0	1,883,904	0	0	0	1105
- - COE CAT 4.11	COE411	5,854,647	5,854,647	0	0	0	5,854,647	0	1105
- - COE CAT 4.12	COE412	15,311	0	0	0	0	0	0	1105
- - COE CAT 4.13	COE413	6,382,620	1,576,795	1,556,742	0	0	20,053	0	1105
- - COE CAT 4.2	COE42	6,118,898	5,906,735	0	0	133,966	5,772,769	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	61,214,971	21,239,071	12,364,515	0	1,096,406	7,778,150	0	1105
- - C&WF CAT 1.1	CWF11	1,076,989	0	0	0	0	0	0	1105
- - C&WF CAT 1.2	CWF12	159,273	159,273	0	0	0	159,273	0	1105
- - C&WF CAT 1.3	CWF13	49,458,061	12,364,515	12,364,515	0	0	0	0	1105
- - C&WF CAT 2	CWF2	7,446,163	7,425,681	0	0	0	7,425,681	0	1105
- - C&WF CAT 3	CWF3	3,074,486	1,289,602	0	0	1,096,406	193,195	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	1,643,842	724,339	276,560	37,426	24,443	385,910	0	1105
ACCUM DEPRECIATION	ACCDEP	30,745,275	15,977,290	4,286,303	1,343,266	377,303	9,970,418	0	1105
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1105
NET DEFERRED FIT	NTDFIT	1,294,665	518,534	235,603	21,259	20,856	240,816	0	1105
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1105
GENERAL SUPPORT EXP	GSFX	310,841	136,968	52,296	7,077	4,622	72,973	0	1105
COE EXPENSE	COEX	2,255,348	1,594,474	124,971	523,726	10,754	935,023	0	1105
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1105
C&WF EXPENSE	CWFX	631,501	219,105	127,554	0	11,311	80,240	0	1105
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1105
NETWORK OPERATIONS EXP	NETOPX	233,962	103,092	39,362	5,327	3,479	54,925	0	1105
DEPREC & AMORT EXP	DEPAMX	6,470,882	3,138,294	975,879	261,994	86,076	1,814,346	0	1105
MARKETING EXPENSE	MRKTX	260,258	99,509	37,994	5,142	3,358	53,016	0	1105
SERVICES EXPENSE	SERVX	1,000,176	213,645	16,373	9,915	3,005	47,446	136,906	1105
- CABSX EXPENSE	CABSX	110,105	55,053	0	4,601	3,005	47,446	0	1105
CORP OPER EXP	CORPX	2,674,041	1,418,304	306,061	311,472	20,642	702,765	77,365	1105
OTHER TAXES (EXCL FIT & ITC)	OTAXES	794,706	379,977	163,279	14,385	14,446	187,867	0	1105
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1105
NON-OPERATING INC & EXP	NONOPX	106,491	56,482	21,566	2,918	1,906	30,092	0	1105
INTEREST & RELATED ITEMS(IRI)	INTREL	3,638,263	1,463,076	558,618	75,595	49,371	779,491	0	1105

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	392,926	110,952	72,728	8,294	4,345	25,446	138	1106
- GENERAL SUPPORT FACILITIES	GSF	5,696,734	1,872,591	1,215,777	138,652	72,641	425,366	20,154	1106
- CENTRAL OFFICE EQUIPMENT	COE	14,864,631	6,213,227	2,649,514	1,068,132	405,205	2,090,376	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	1,256,625	1,063,507	0	1,063,507	0	0	0	1106
- - COE CAT 4.11	COE411	1,683,635	1,683,635	0	0	0	1,683,635	0	1106
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1106
- - COE CAT 4.13	COE413	10,720,308	2,716,964	2,649,514	0	0	67,450	0	1106
- - COE CAT 4.2	COE42	919,173	607,379	0	0	268,088	339,291	0	1106
- - COE CAT 4.3	COE43	278,816	137,117	0	0	137,117	0	0	1106
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1106
- CABLE & WIRE FACILITIES	CWF	28,736,698	8,114,474	6,756,968	0	156,819	1,200,687	0	1106
- - C&WF CAT 1.1	CWF11	139,762	0	0	0	0	0	0	1106
- - C&WF CAT 1.2	CWF12	172,015	172,015	0	0	0	172,015	0	1106
- - C&WF CAT 1.3	CWF13	27,027,872	6,756,968	6,756,968	0	0	0	0	1106
- - C&WF CAT 2	CWF2	409,599	403,803	0	0	0	403,803	0	1106
- - C&WF CAT 3	CWF3	862,738	720,357	0	0	95,488	624,869	0	1106
- - C&WF CAT 4	CWF4	124,711	61,330	0	0	61,330	0	0	1106
- TANGIBLES	TANGIB	2,378	672	560	0	13	99	0	1106
- INTANGIBLES	INTANG	1,905	626	410	47	25	144	1	1106
TELCOM PLANT-OTHER	PLTOTH	1,320,500	433,523	284,530	32,447	17,000	99,546	0	1106
ACCUM DEPRECIATION	ACCDEP	36,162,016	12,337,907	7,602,554	1,055,905	550,559	3,113,762	15,127	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	32,244	10,599	6,948	792	415	2,431	13	1106
GENERAL SUPPORT EXP	GSFX	426,406	140,165	91,002	10,378	5,437	31,839	1,509	1106
COE EXPENSE	COEX	788,477	329,819	91,838	151,478	14,045	72,457	0	1106
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1106
C&WF EXPENSE	CWFX	728,972	205,842	171,406	0	3,978	30,458	0	1106
OTHER PROP & PL EXP	OTHPPX	15,966	5,248	3,445	393	206	1,205	0	1106
NETWORK OPERATIONS EXP	NETOPX	64,768	21,290	13,973	1,594	835	4,889	0	1106
DEPREC & AMORT EXP	DEPAMX	3,039,789	1,025,004	643,653	134,140	35,166	209,690	2,354	1106
MARKETING EXPENSE	MRKTX	14,301	3,853	2,525	288	151	884	5	1106
SERVICES EXPENSE	SERVX	538,051	317,304	177,882	42,571	12,105	65,213	19,533	1106
- CABSX EXPENSE	CABSX	29,445	14,722	0	3,206	1,680	9,836	0	1106
CORP OPER EXP	CORPX	1,192,306	524,215	305,798	95,391	17,089	96,256	9,682	1106
OTHER TAXES (EXCL FIT & ITC)	OTAXES	490,681	162,744	106,811	12,181	6,382	37,370	0	1106
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1106
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1106
INTEREST & RELATED ITEMS(IRI)	INTREL	148	44	29	3	2	10	0	1106

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	36,299	10,886	6,695	587	119	3,484	0	1107
- GENERAL SUPPORT FACILITIES	GSF	598,061	204,328	125,667	11,021	2,241	65,398	0	1107
- CENTRAL OFFICE EQUIPMENT	COE	4,411,926	1,899,712	771,374	254,470	30,334	843,533	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	351,695	254,470	0	254,470	0	0	0	1107
- - COE CAT 4.11	COE411	802,322	802,322	0	0	0	802,322	0	1107
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1107
- - COE CAT 4.13	COE413	3,143,653	779,451	771,374	0	0	8,077	0	1107
- - COE CAT 4.2	COE42	114,256	63,469	0	0	30,334	33,134	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	9,396,824	2,818,052	2,130,187	0	21,399	666,465	0	1107
- - C&WF CAT 1.1	CWF11	138,295	0	0	0	0	0	0	1107
- - C&WF CAT 1.2	CWF12	22,306	22,306	0	0	0	22,306	0	1107
- - C&WF CAT 1.3	CWF13	8,520,749	2,130,187	2,130,187	0	0	0	0	1107
- - C&WF CAT 2	CWF2	0	0	0	0	0	0	0	1107
- - C&WF CAT 3	CWF3	715,474	665,559	0	0	21,399	644,160	0	1107
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1107
- TANGIBLES	TANGIB	114,712	39,191	24,104	2,114	430	12,544	0	1107
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1107
TELCOM PLANT-OTHER	PLTOTH	100,904	34,474	21,202	1,859	378	11,034	0	1107
ACCUM DEPRECIATION	ACCDEP	9,258,930	3,180,064	1,938,802	178,792	35,253	1,027,218	0	1107
ACCUM AMORTIZATION	ACCAMO	85,148	29,091	17,892	1,569	319	9,311	0	1107
NET DEFERRED FIT	NTDFIT	412,336	145,527	83,863	18,200	1,435	42,029	0	1107
NETWORK SUPPORT EXP	NETSPX	79,301	27,093	16,663	1,461	297	8,672	0	1107
GENERAL SUPPORT EXP	GSFX	359,509	122,826	75,542	6,625	1,347	39,313	0	1107
COE EXPENSE	COEX	369,225	158,983	42,202	68,972	1,660	46,150	0	1107
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1107
C&WF EXPENSE	CWFX	346,988	104,060	78,659	0	790	24,610	0	1107
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1107
NETWORK OPERATIONS EXP	NETOPX	372,703	127,334	78,314	6,868	1,396	40,755	0	1107
DEPREC & AMORT EXP	DEPAMX	941,941	373,459	171,803	91,720	3,695	106,242	0	1107
MARKETING EXPENSE	MRKTX	80,608	21,836	13,430	1,178	239	6,989	0	1107
SERVICES EXPENSE	SERVX	285,556	143,716	53,991	14,204	2,878	63,090	9,553	1107
- CABSX EXPENSE	CABSX	148,154	74,077	0	10,379	2,110	61,588	0	1107
CORP OPER EXP	CORPX	1,100,049	461,540	243,481	62,398	5,408	144,251	6,003	1107
OTHER TAXES (EXCL FIT & ITC)	OTAXES	272,135	94,766	58,473	4,965	1,037	30,291	0	1107
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1107
NON-OPERATING INC & EXP	NONOPX	48,604	20,392	12,542	1,100	224	6,527	0	1107
INTEREST & RELATED ITEMS(IRI)	INTREL	116,842	39,373	24,215	2,124	432	12,602	0	1107

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	414,360	121,319	46,186	28,744	15,268	31,121	0	1108
- GENERAL SUPPORT FACILITIES	GSF	1,877,839	827,892	315,175	196,153	104,192	212,372	0	1108
- CENTRAL OFFICE EQUIPMENT	COE	10,566,677	8,235,597	225,240	3,626,890	1,624,228	2,759,238	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	4,266,930	3,626,890	0	3,626,890	0	0	0	1108
- - COE CAT 4.11	COE411	2,595,841	2,595,841	0	0	0	2,595,841	0	1108
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1108
- - COE CAT 4.13	COE413	903,462	225,503	225,240	0	0	264	0	1108
- - COE CAT 4.2	COE42	965,275	677,564	0	0	514,430	163,134	0	1108
- - COE CAT 4.3	COE43	1,835,169	1,109,798	0	0	1,109,798	0	0	1108
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1108
- CABLE & WIRE FACILITIES	CWF	24,154,735	7,072,203	5,602,380	0	302,285	1,167,538	0	1108
- - C&WF CAT 1.1	CWF11	55,712	0	0	0	0	0	0	1108
- - C&WF CAT 1.2	CWF12	6,554	6,554	0	0	0	6,554	0	1108
- - C&WF CAT 1.3	CWF13	22,409,520	5,602,380	5,602,380	0	0	0	0	1108
- - C&WF CAT 2	CWF2	1,173,204	1,159,959	0	0	0	1,159,959	0	1108
- - C&WF CAT 3	CWF3	34,111	15,677	0	0	14,652	1,025	0	1108
- - C&WF CAT 4	CWF4	475,632	287,633	0	0	287,633	0	0	1108
- TANGIBLES	TANGIB	146,837	64,736	24,645	15,338	8,147	16,606	0	1108
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1108
TELCOM PLANT-OTHER	PLTOTH	407,585	179,694	68,409	42,575	22,615	46,095	0	1108
ACCUM DEPRECIATION	ACCDEP	21,424,684	10,234,541	3,268,819	3,505,884	1,146,459	2,313,379	0	1108
ACCUM AMORTIZATION	ACCAMO	41,283	18,200	6,929	4,312	2,291	4,669	0	1108
NET DEFERRED FIT	NTDFIT	723,462	318,956	121,425	75,571	40,141	81,819	0	1108
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1108
GENERAL SUPPORT EXP	GSFX	628,701	277,178	105,521	65,672	34,883	71,102	0	1108
COE EXPENSE	COEX	209,090	162,963	257	157,698	1,856	3,152	0	1108
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1108
C&WF EXPENSE	CWFX	617,730	180,864	143,275	0	7,731	29,858	0	1108
OTHER PROP & PL EXP	OTHPPX	15,377	6,779	2,581	1,606	853	1,739	0	1108
NETWORK OPERATIONS EXP	NETOPX	259,487	114,401	43,552	27,105	14,398	29,346	0	1108
DEPREC & AMORT EXP	DEPAMX	1,648,423	805,868	245,571	383,522	55,132	121,643	0	1108
MARKETING EXPENSE	MRKTX	195,770	47,059	17,915	11,150	5,922	12,072	0	1108
SERVICES EXPENSE	SERVX	546,348	222,606	31,049	58,434	26,288	49,077	57,758	1108
- CABSX EXPENSE	CABSX	198,616	99,308	0	37,993	20,181	41,134	0	1108
CORP OPER EXP	CORPX	1,563,115	659,447	266,520	189,292	54,099	115,546	33,989	1108
OTHER TAXES (EXCL FIT & ITC)	OTAXES	767,000	330,232	132,973	65,742	43,197	88,319	0	1108
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1108
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1108
INTEREST & RELATED ITEMS(IRI)	INTREL	0	0	0	0	0	0	0	1108

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	49,274	13,608	8,381	958	316	3,925	28	1109
- GENERAL SUPPORT FACILITIES	GSF	2,115,715	721,453	439,071	50,188	16,574	205,621	9,999	1109
- CENTRAL OFFICE EQUIPMENT	COE	3,326,239	1,692,487	458,161	287,172	81,141	866,012	0	1109
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1109
- - COE CAT 2	COE2	4,074	2,215	0	0	2,215	0	0	1109
- - COE CAT 3	COE3	463,921	287,172	0	287,172	0	0	0	1109
- - COE CAT 4.11	COE411	799,107	799,107	0	0	0	799,107	0	1109
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1109
- - COE CAT 4.13	COE413	1,857,957	471,324	458,161	0	0	13,163	0	1109
- - COE CAT 4.2	COE42	201,180	132,669	0	0	78,926	53,743	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	8,611,832	2,378,363	2,054,149	0	13,691	310,522	0	1109
- - C&WF CAT 1.1	CWF11	54,475	0	0	0	0	0	0	1109
- - C&WF CAT 1.2	CWF12	59,014	59,014	0	0	0	59,014	0	1109
- - C&WF CAT 1.3	CWF13	8,216,596	2,054,149	2,054,149	0	0	0	0	1109
- - C&WF CAT 2	CWF2	255,231	250,370	0	0	0	250,370	0	1109
- - C&WF CAT 3	CWF3	26,516	14,829	0	0	13,691	1,138	0	1109
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1109
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1109
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1109
TELCOM PLANT-OTHER	PLTOTH	7,657	2,606	1,608	184	61	753	0	1109
ACCUM DEPRECIATION	ACCDEP	6,419,179	2,225,902	1,354,930	43,248	62,281	760,510	4,934	1109
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1109
NET DEFERRED FIT	NTDFIT	695,262	236,945	145,889	16,604	5,561	68,892	0	1109
NETWORK SUPPORT EXP	NETSPX	19,946	6,802	4,189	479	158	1,962	14	1109
GENERAL SUPPORT EXP	GSFX	74,666	25,461	15,495	1,771	585	7,257	353	1109
COE EXPENSE	COEX	464,937	236,573	23,405	153,649	15,279	44,240	0	1109
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1109
C&WF EXPENSE	CWFX	375,922	103,820	89,667	0	598	13,555	0	1109
OTHER PROP & PL EXP	OTHPPX	23,066	7,865	4,854	555	183	2,273	0	1109
NETWORK OPERATIONS EXP	NETOPX	284,637	97,060	59,900	6,847	2,261	28,052	0	1109
DEPREC & AMORT EXP	DEPAMX	811,765	308,605	158,146	22,918	10,069	116,721	750	1109
MARKETING EXPENSE	MRKTX	599	181	112	13	4	52	0	1109
SERVICES EXPENSE	SERVX	565,372	295,687	191,317	25,869	8,543	28,029	41,930	1109
- CABSX EXPENSE	CABSX	72,591	36,296	0	6,688	2,208	27,399	0	1109
CORP OPER EXP	CORPX	1,070,918	496,148	268,324	112,091	16,360	74,312	25,061	1109
OTHER TAXES (EXCL FIT & ITC)	OTAXES	210,790	72,876	45,082	6,062	1,611	20,083	38	1109
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1109
NON-OPERATING INC & EXP	NONOPX	23,157	10,728	6,607	755	249	3,094	22	1109
INTEREST & RELATED ITEMS(IRI)	INTREL	10,641	3,567	2,197	251	83	1,029	7	1109

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	853,658	239,050	105,626	29,244	5,259	98,179	743	1110
- GENERAL SUPPORT FACILITIES	GSF	11,760,826	4,482,325	1,959,600	542,532	97,557	1,821,431	61,205	1110
- CENTRAL OFFICE EQUIPMENT	COE	15,695,047	8,431,503	1,135,971	1,867,375	308,362	5,119,794	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	5,180,653	1,867,375	0	1,867,375	0	0	0	1110
- - COE CAT 4.11	COE411	0	0	0	0	0	0	0	1110
- - COE CAT 4.12	COE412	4,205,842	4,200,169	0	0	0	4,200,169	0	1110
- - COE CAT 4.13	COE413	4,654,687	1,152,672	1,135,971	0	0	16,701	0	1110
- - COE CAT 4.2	COE42	1,546,216	1,190,962	0	0	288,037	902,924	0	1110
- - COE CAT 4.3	COE43	107,649	20,325	0	0	20,325	0	0	1110
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1110
- CABLE & WIRE FACILITIES	CWF	24,232,566	6,785,842	5,608,907	0	27,427	1,149,508	0	1110
- - C&WF CAT 1.1	CWF11	464,634	0	0	0	0	0	0	1110
- - C&WF CAT 1.2	CWF12	82,461	82,461	0	0	0	82,461	0	1110
- - C&WF CAT 1.3	CWF13	22,435,628	5,608,907	5,608,907	0	0	0	0	1110
- - C&WF CAT 2	CWF2	488,407	461,449	0	0	0	461,449	0	1110
- - C&WF CAT 3	CWF3	650,756	612,128	0	0	6,529	605,599	0	1110
- - C&WF CAT 4	CWF4	110,681	20,897	0	0	20,897	0	0	1110
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1110
- INTANGIBLES	INTANG	1,518	579	256	71	13	238	2	1110
TELCOM PLANT-OTHER	PLTOTH	352,923	134,089	59,433	16,455	2,959	55,243	0	1110
ACCUM DEPRECIATION	ACCDEP	33,607,504	13,275,783	5,363,989	1,790,713	315,118	5,761,659	44,305	1110
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1110
NET DEFERRED FIT	NTDFIT	1,687,343	640,876	284,060	78,738	14,136	263,942	0	1110
NETWORK SUPPORT EXP	NETSPX	37	14	6	2	0	6	0	1110
GENERAL SUPPORT EXP	GSFX	848,050	323,212	141,303	39,121	7,035	131,340	4,413	1110
COE EXPENSE	COEX	988,766	531,173	7,391	488,463	2,006	33,312	0	1110
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1110
C&WF EXPENSE	CWFX	1,000,375	280,135	226,461	0	7,262	46,412	0	1110
OTHER PROP & PL EXP	OTHPPX	284,156	108,298	48,002	13,290	2,390	44,617	0	1110
NETWORK OPERATIONS EXP	NETOPX	1,377,442	524,975	232,688	64,422	11,584	216,281	0	1110
DEPREC & AMORT EXP	DEPAMX	3,435,405	1,444,549	527,086	164,497	39,759	708,100	5,106	1110
MARKETING EXPENSE	MRKTX	395,030	113,719	50,248	13,911	2,502	46,705	353	1110
SERVICES EXPENSE	SERVX	1,110,489	230,252	66,707	14,417	2,124	46,389	100,616	1110
- CABSX EXPENSE	CABSX	34,542	17,271	0	3,807	685	12,780	0	1110
CORP OPER EXP	CORPX	3,096,247	1,101,891	472,919	297,640	16,395	265,434	49,503	1110
OTHER TAXES (EXCL FIT & ITC)	OTAXES	546,183	208,866	97,046	24,489	4,375	82,798	159	1110
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1110
NON-OPERATING INC & EXP	NONOPX	33,964	12,087	5,341	1,479	266	4,964	38	1110
INTEREST & RELATED ITEMS(IRI)	INTREL	3,875	1,355	599	166	30	557	4	1110

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	116,341	31,749	21,777	4,313	361	5,286	12	1111
- GENERAL SUPPORT FACILITIES	GSF	3,358,450	1,057,102	722,680	143,143	11,976	175,400	3,903	1111
- CENTRAL OFFICE EQUIPMENT	COE	9,655,160	3,884,832	1,600,728	1,277,372	5,249	1,001,484	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	1,991,630	1,277,372	0	1,277,372	0	0	0	1111
- - COE CAT 4.11	COE411	1,069,162	999,832	0	0	0	999,832	0	1111
- - COE CAT 4.12	COE412	5,129	0	0	0	0	0	0	1111
- - COE CAT 4.13	COE413	6,409,434	1,602,359	1,600,728	0	0	1,631	0	1111
- - COE CAT 4.2	COE42	176,098	3,900	0	0	3,879	21	0	1111
- - COE CAT 4.3	COE43	3,707	1,370	0	0	1,370	0	0	1111
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1111
- CABLE & WIRE FACILITIES	CWF	20,204,100	5,513,639	4,848,278	0	101,623	563,739	0	1111
- - C&WF CAT 1.1	CWF11	14,819	0	0	0	0	0	0	1111
- - C&WF CAT 1.2	CWF12	4,940	4,940	0	0	0	4,940	0	1111
- - C&WF CAT 1.3	CWF13	19,393,110	4,848,278	4,848,278	0	0	0	0	1111
- - C&WF CAT 2	CWF2	633,597	558,238	0	0	0	558,238	0	1111
- - C&WF CAT 3	CWF3	110,467	84,758	0	0	84,197	561	0	1111
- - C&WF CAT 4	CWF4	47,167	17,426	0	0	17,426	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	462,378	145,483	99,827	19,773	1,654	24,229	0	1111
ACCUM DEPRECIATION	ACCDEP	24,588,191	7,969,800	5,175,895	1,300,224	80,382	1,411,543	1,754	1111
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1111
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1111
NETWORK SUPPORT EXP	NETSPX	9,302	2,928	2,008	398	33	487	1	1111
GENERAL SUPPORT EXP	GSFX	169,751	53,431	36,527	7,235	605	8,865	197	1111
COE EXPENSE	COEX	270,621	107,852	16,657	80,719	55	10,422	0	1111
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1111
C&WF EXPENSE	CWFX	455,246	124,235	109,243	0	2,290	12,702	0	1111
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1111
NETWORK OPERATIONS EXP	NETOPX	278,986	87,813	60,255	11,935	999	14,624	0	1111
DEPREC & AMORT EXP	DEPAMX	1,790,602	529,757	408,184	21,566	6,983	92,780	245	1111
MARKETING EXPENSE	MRKTX	5,387	1,682	1,154	228	19	280	1	1111
SERVICES EXPENSE	SERVX	301,068	94,992	25,226	13,390	653	6,650	49,073	1111
- CABSX EXPENSE	CABSX	24,240	12,120	0	5,249	439	6,432	0	1111
CORP OPER EXP	CORPX	835,724	289,583	169,502	61,650	2,519	29,244	26,668	1111
OTHER TAXES (EXCL FIT & ITC)	OTAXES	212,439	68,128	46,748	9,259	775	11,346	0	1111
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1111
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1111
INTEREST & RELATED ITEMS(IRI)	INTREL	326	94	65	13	1	16	0	1111

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	24,563	6,751	4,751	479	199	1,319	3	1112
- GENERAL SUPPORT FACILITIES	GSF	3,124,417	968,262	678,480	68,477	28,421	188,370	4,514	1112
- CENTRAL OFFICE EQUIPMENT	COE	8,283,759	3,152,018	1,527,410	549,966	65,165	1,009,476	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	963,763	549,966	0	549,966	0	0	0	1112
- - COE CAT 4.11	COE411	861,604	861,604	0	0	0	861,604	0	1112
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1112
- - COE CAT 4.13	COE413	6,164,118	1,552,172	1,527,410	0	0	24,762	0	1112
- - COE CAT 4.2	COE42	294,274	188,276	0	0	65,165	123,110	0	1112
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1112
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1112
- CABLE & WIRE FACILITIES	CWF	16,692,666	4,588,219	3,921,724	0	163,098	503,396	0	1112
- - C&WF CAT 1.1	CWF11	76,294	0	0	0	0	0	0	1112
- - C&WF CAT 1.2	CWF12	63,578	63,578	0	0	0	63,578	0	1112
- - C&WF CAT 1.3	CWF13	15,686,898	3,921,724	3,921,724	0	0	0	0	1112
- - C&WF CAT 2	CWF2	438,427	438,427	0	0	0	438,427	0	1112
- - C&WF CAT 3	CWF3	427,469	164,489	0	0	163,098	1,391	0	1112
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1112
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1112
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1112
TELCOM PLANT-OTHER	PLTOTH	0	0	0	0	0	0	0	1112
ACCUM DEPRECIATION	ACCDEP	19,100,453	5,988,446	4,186,892	237,445	175,839	1,385,245	3,025	1112
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1112
NET DEFERRED FIT	NTDFIT	1,632,259	505,942	355,615	36,717	14,897	98,713	0	1112
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1112
GENERAL SUPPORT EXP	GSFX	86,470	26,797	18,777	1,895	787	5,213	125	1112
COE EXPENSE	COEX	451,012	171,613	23,363	124,592	8,218	15,441	0	1112
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1112
C&WF EXPENSE	CWFX	269,903	74,187	63,410	0	2,637	8,139	0	1112
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1112
NETWORK OPERATIONS EXP	NETOPX	340,297	105,459	74,243	7,493	3,110	20,612	0	1112
DEPREC & AMORT EXP	DEPAMX	1,136,563	363,409	237,902	50,962	9,962	64,415	167	1112
MARKETING EXPENSE	MRKTX	34,221	7,893	5,554	561	233	1,542	4	1112
SERVICES EXPENSE	SERVX	206,079	64,424	32,972	3,137	1,302	5,515	21,498	1112
- CABSX EXPENSE	CABSX	15,048	7,524	0	1,806	750	4,968	0	1112
CORP OPER EXP	CORPX	953,424	368,784	203,602	98,003	11,593	40,192	15,395	1112
OTHER TAXES (EXCL FIT & ITC)	OTAXES	478,714	148,023	104,509	12,642	4,373	26,484	15	1112
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1112
NON-OPERATING INC & EXP	NONOPX	3,052	1,181	831	84	35	231	1	1112
INTEREST & RELATED ITEMS(IRI)	INTREL	0	0	0	0	0	0	0	1112

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	377,121	104,559	59,066	10,106	7,823	27,456	108	1113
- GENERAL SUPPORT FACILITIES	GSF	3,542,483	1,240,197	690,627	118,167	91,471	321,028	18,905	1113
- CENTRAL OFFICE EQUIPMENT	COE	12,978,407	7,159,086	1,459,581	1,655,944	528,318	3,515,243	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	2,342,179	1,655,944	0	1,655,944	0	0	0	1113
- - COE CAT 4.11	COE411	3,378,365	3,377,616	0	0	0	3,377,616	0	1113
- - COE CAT 4.12	COE412	110,473	0	0	0	0	0	0	1113
- - COE CAT 4.13	COE413	5,878,612	1,483,425	1,459,581	0	0	23,843	0	1113
- - COE CAT 4.2	COE42	876,832	496,757	0	0	382,973	113,784	0	1113
- - COE CAT 4.3	COE43	391,946	145,345	0	0	145,345	0	0	1113
- INFORMATION ORIG/TERM	IOT	986	247	247	0	0	0	0	1113
- CABLE & WIRE FACILITIES	CWF	35,906,878	9,955,393	8,218,357	0	753,523	983,514	0	1113
- - C&WF CAT 1.1	CWF11	92,588	0	0	0	0	0	0	1113
- - C&WF CAT 1.2	CWF12	134,253	134,253	0	0	0	134,253	0	1113
- - C&WF CAT 1.3	CWF13	32,873,427	8,218,357	8,218,357	0	0	0	0	1113
- - C&WF CAT 2	CWF2	766,311	592,111	0	0	0	592,111	0	1113
- - C&WF CAT 3	CWF3	1,027,390	635,058	0	0	377,908	257,150	0	1113
- - C&WF CAT 4	CWF4	1,012,909	375,615	0	0	375,615	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	94,642	33,099	18,717	3,203	2,479	8,700	0	1113
ACCUM DEPRECIATION	ACCDEP	30,095,120	10,450,121	6,001,212	802,009	799,669	2,830,551	16,681	1113
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1113
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1113
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1113
GENERAL SUPPORT EXP	GSFX	174,051	60,934	33,932	5,806	4,494	15,773	929	1113
COE EXPENSE	COEX	706,688	389,820	45,933	216,636	16,626	110,625	0	1113
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1113
C&WF EXPENSE	CWFX	837,162	232,108	191,609	0	17,568	22,930	0	1113
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1113
NETWORK OPERATIONS EXP	NETOPX	184,323	64,530	36,491	6,244	4,833	16,962	0	1113
DEPREC & AMORT EXP	DEPAMX	3,476,426	1,370,239	637,517	26,976	118,652	586,063	1,031	1113
MARKETING EXPENSE	MRKTX	0	0	0	0	0	0	0	1113
SERVICES EXPENSE	SERVX	601,770	179,949	26,192	10,029	7,754	28,617	107,358	1113
- CABSX EXPENSE	CABSX	81,199	40,600	0	9,041	6,998	24,561	0	1113
CORP OPER EXP	CORPX	1,449,673	578,500	248,532	137,496	27,842	105,832	58,798	1113
OTHER TAXES (EXCL FIT & ITC)	OTAXES	524,752	186,334	105,370	18,029	13,956	48,980	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	285,286	100,608	56,834	9,724	7,527	26,419	104	1113

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	223,248	79,813	19,463	32,908	16,192	11,250	0	1114
- GENERAL SUPPORT FACILITIES	GSF	1,330,523	665,864	162,373	274,549	135,088	93,853	0	1114
- CENTRAL OFFICE EQUIPMENT	COE	3,833,833	2,630,156	105,866	1,837,262	545,022	142,006	0	1114
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1114
- - COE CAT 2	COE2	572,876	420,546	0	0	420,546	0	0	1114
- - COE CAT 3	COE3	2,510,576	1,837,262	0	1,837,262	0	0	0	1114
- - COE CAT 4.11	COE411	52,368	52,368	0	0	0	52,368	0	1114
- - COE CAT 4.12	COE412	3,553	0	0	0	0	0	0	1114
- - COE CAT 4.13	COE413	424,426	106,508	105,866	0	0	643	0	1114
- - COE CAT 4.2	COE42	270,034	213,472	0	0	124,476	88,996	0	1114
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1114
- INFORMATION ORIG/TERM	IOT	20,579	20,579	0	0	0	20,579	0	1114
- CABLE & WIRE FACILITIES	CWF	5,049,361	1,805,181	980,726	0	358,981	465,473	0	1114
- - C&WF CAT 1.1	CWF11	2,976	0	0	0	0	0	0	1114
- - C&WF CAT 1.2	CWF12	5,953	5,953	0	0	0	5,953	0	1114
- - C&WF CAT 1.3	CWF13	3,922,906	980,726	980,726	0	0	0	0	1114
- - C&WF CAT 2	CWF2	471,722	459,303	0	0	0	459,303	0	1114
- - C&WF CAT 3	CWF3	645,804	359,198	0	0	358,981	218	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	524,295	262,385	63,984	108,186	53,232	36,983	0	1114
ACCUM DEPRECIATION	ACCDEP	7,395,246	3,958,402	770,872	1,913,477	803,166	470,886	0	1114
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1114
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1114
NETWORK SUPPORT EXP	NETSPX	97,144	48,616	11,855	20,045	9,863	6,852	0	1114
GENERAL SUPPORT EXP	GSFX	66,361	33,211	8,099	13,693	6,738	4,681	0	1114
COE EXPENSE	COEX	86,466	59,319	6,675	29,165	14,525	8,954	0	1114
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1114
C&WF EXPENSE	CWFX	172,027	61,501	33,412	0	12,230	15,858	0	1114
OTHER PROP & PL EXP	OTHPPX	4,275	2,139	522	882	434	302	0	1114
NETWORK OPERATIONS EXP	NETOPX	342,723	171,517	41,825	70,720	34,797	24,175	0	1114
DEPREC & AMORT EXP	DEPAMX	480,194	242,199	56,943	109,450	47,267	28,539	0	1114
MARKETING EXPENSE	MRKTX	0	0	0	0	0	0	0	1114
SERVICES EXPENSE	SERVX	327,239	116,430	10,212	32,812	15,912	6,588	50,906	1114
- CABSX EXPENSE	CABSX	70,684	35,342	0	19,272	9,482	6,588	0	1114
CORP OPER EXP	CORPX	765,922	358,170	88,073	118,884	67,145	47,897	36,170	1114
OTHER TAXES (EXCL FIT & ITC)	OTAXES	138,271	68,274	17,403	27,059	13,851	9,961	0	1114
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1114
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1114
INTEREST & RELATED ITEMS(IRI)	INTREL	75,999	31,903	7,780	13,154	6,472	4,497	0	1114

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	175,477	43,010	32,028	4,742	1,023	5,217	0	1115
- GENERAL SUPPORT FACILITIES	GSF	3,207,264	882,380	657,065	97,292	20,984	107,039	0	1115
- CENTRAL OFFICE EQUIPMENT	COE	10,436,908	2,691,874	1,358,738	1,030,242	145,224	157,671	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	3,185,500	1,030,242	0	1,030,242	0	0	0	1115
- - COE CAT 4.11	COE411	1,435,112	0	0	0	0	0	0	1115
- - COE CAT 4.12	COE412	28,863	0	0	0	0	0	0	1115
- - COE CAT 4.13	COE413	5,453,227	1,374,905	1,358,738	0	0	16,167	0	1115
- - COE CAT 4.2	COE42	275,844	242,438	0	0	100,935	141,504	0	1115
- - COE CAT 4.3	COE43	58,362	44,289	0	0	44,289	0	0	1115
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1115
- CABLE & WIRE FACILITIES	CWF	23,525,199	6,651,755	5,599,001	0	76,975	975,780	0	1115
- - C&WF CAT 1.1	CWF11	8,690	0	0	0	0	0	0	1115
- - C&WF CAT 1.2	CWF12	66,620	66,620	0	0	0	66,620	0	1115
- - C&WF CAT 1.3	CWF13	22,396,003	5,599,001	5,599,001	0	0	0	0	1115
- - C&WF CAT 2	CWF2	951,717	908,578	0	0	0	908,578	0	1115
- - C&WF CAT 3	CWF3	69,774	52,973	0	0	52,391	582	0	1115
- - C&WF CAT 4	CWF4	32,395	24,583	0	0	24,583	0	0	1115
- TANGIBLES	TANGIB	223,456	61,477	45,779	6,779	1,462	7,458	0	1115
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1115
TELCOM PLANT-OTHER	PLTOTH	125,199	34,445	25,649	3,798	819	4,178	0	1115
ACCUM DEPRECIATION	ACCDEP	22,659,426	6,281,320	4,352,705	1,078,330	144,883	705,402	0	1115
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1115
NET DEFERRED FIT	NTDFIT	2,159,805	594,223	442,427	65,594	14,127	72,075	0	1115
NETWORK SUPPORT EXP	NETSPX	11,764	3,237	2,410	357	77	393	0	1115
GENERAL SUPPORT EXP	GSFX	567,580	156,152	116,279	17,218	3,713	18,942	0	1115
COE EXPENSE	COEX	1,236,800	367,675	114,924	223,263	16,152	13,336	0	1115
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1115
C&WF EXPENSE	CWFX	1,649,342	466,352	392,544	0	5,397	68,412	0	1115
OTHER PROP & PL EXP	OTHPPX	57,585	15,843	11,797	1,747	377	1,922	0	1115
NETWORK OPERATIONS EXP	NETOPX	427,582	117,636	87,598	12,971	2,797	14,270	0	1115
DEPREC & AMORT EXP	DEPAMX	2,674,180	729,097	494,170	136,617	21,185	77,124	0	1115
MARKETING EXPENSE	MRKTX	390,229	92,594	68,950	10,210	2,202	11,232	0	1115
SERVICES EXPENSE	SERVX	645,114	233,698	86,463	23,711	5,135	16,733	101,655	1115
- CABSX EXPENSE	CABSX	107,042	33,419	0	14,431	3,112	15,876	0	1115
CORP OPER EXP	CORPX	1,386,951	458,746	286,523	87,124	10,790	43,713	30,595	1115
OTHER TAXES (EXCL FIT & ITC)	OTAXES	432,982	143,215	109,882	11,946	3,451	17,937	0	1115
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1115
NON-OPERATING INC & EXP	NONOPX	17,369	5,639	4,199	622	134	684	0	1115
INTEREST & RELATED ITEMS(IRI)	INTREL	158,128	42,862	31,917	4,726	1,019	5,199	0	1115

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	197,849	50,614	34,548	4,970	5,715	5,291	90	1116
- GENERAL SUPPORT FACILITIES	GSF	7,073,159	2,162,206	1,461,713	210,266	241,797	223,876	24,554	1116
- CENTRAL OFFICE EQUIPMENT	COE	12,066,944	4,980,796	1,568,419	1,138,479	1,151,576	1,122,322	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	2,655,337	1,130,076	0	1,130,076	0	0	0	1116
- - COE CAT 4.11	COE411	1,105,015	1,100,473	0	0	0	1,100,473	0	1116
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1116
- - COE CAT 4.13	COE413	6,296,417	1,575,696	1,568,419	0	0	7,277	0	1116
- - COE CAT 4.2	COE42	1,473,374	879,718	0	0	865,146	14,572	0	1116
- - COE CAT 4.3	COE43	526,652	286,430	0	0	286,430	0	0	1116
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1116
- CABLE & WIRE FACILITIES	CWF	26,075,020	6,670,483	6,404,399	0	167,290	98,793	0	1116
- - C&WF CAT 1.1	CWF11	63,143	0	0	0	0	0	0	1116
- - C&WF CAT 1.2	CWF12	29,714	29,714	0	0	0	29,714	0	1116
- - C&WF CAT 1.3	CWF13	25,617,597	6,404,399	6,404,399	0	0	0	0	1116
- - C&WF CAT 2	CWF2	71,740	67,242	0	0	0	67,242	0	1116
- - C&WF CAT 3	CWF3	185,431	110,719	0	0	108,882	1,837	0	1116
- - C&WF CAT 4	CWF4	107,394	58,408	0	0	58,408	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	429,658	131,110	89,652	12,896	14,830	13,731	0	1116
ACCUM DEPRECIATION	ACCDEP	24,156,562	7,854,471	4,570,649	1,335,364	992,329	933,636	22,493	1116
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1116
NET DEFERRED FIT	NTDFIT	5,493,621	1,555,705	1,269,437	4,709	148,214	133,344	0	1116
NETWORK SUPPORT EXP	NETSPX	9,614	2,939	2,006	289	332	307	5	1116
GENERAL SUPPORT EXP	GSFX	299,738	91,627	61,943	8,910	10,247	9,487	1,041	1116
COE EXPENSE	COEX	967,834	400,161	113,111	123,061	83,049	80,939	0	1116
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1116
C&WF EXPENSE	CWFX	777,304	198,849	190,917	0	4,987	2,945	0	1116
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1116
NETWORK OPERATIONS EXP	NETOPX	688,104	210,348	143,834	20,690	23,793	22,030	0	1116
DEPREC & AMORT EXP	DEPAMX	1,834,801	568,695	397,098	5,292	85,382	80,292	632	1116
MARKETING EXPENSE	MRKTX	62,509	22,338	15,248	2,193	2,522	2,335	40	1116
SERVICES EXPENSE	SERVX	636,135	203,062	57,882	14,454	9,708	44,033	76,985	1116
- CABSX EXPENSE	CABSX	41,395	20,698	0	6,439	7,404	6,855	0	1116
CORP OPER EXP	CORPX	1,243,538	439,357	244,795	60,614	48,120	57,926	27,902	1116
OTHER TAXES (EXCL FIT & ITC)	OTAXES	581,972	176,389	126,898	12,817	19,094	17,560	21	1116
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1116
NON-OPERATING INC & EXP	NONOPX	31,974	11,297	7,711	1,109	1,276	1,181	20	1116
INTEREST & RELATED ITEMS(IRI)	INTREL	3,135	889	607	87	100	93	2	1116

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	95,350	26,815	20,557	1,229	908	4,121	0	1117
- GENERAL SUPPORT FACILITIES	GSF	3,431,229	1,011,777	775,647	46,363	34,276	155,490	0	1117
- CENTRAL OFFICE EQUIPMENT	COE	12,253,659	3,989,980	2,453,344	538,514	346,359	651,763	0	1117
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1117
- - COE CAT 2	COE2	869,776	305,230	0	0	305,230	0	0	1117
- - COE CAT 3	COE3	783,655	538,514	0	538,514	0	0	0	1117
- - COE CAT 4.11	COE411	587,645	587,645	0	0	0	587,645	0	1117
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1117
- - COE CAT 4.13	COE413	9,901,281	2,514,611	2,453,344	0	0	61,267	0	1117
- - COE CAT 4.2	COE42	111,302	43,979	0	0	41,129	2,851	0	1117
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1117
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1117
- CABLE & WIRE FACILITIES	CWF	27,600,283	7,761,871	6,555,845	0	51,759	1,154,267	0	1117
- - C&WF CAT 1.1	CWF11	71,182	0	0	0	0	0	0	1117
- - C&WF CAT 1.2	CWF12	163,718	163,718	0	0	0	163,718	0	1117
- - C&WF CAT 1.3	CWF13	26,223,380	6,555,845	6,555,845	0	0	0	0	1117
- - C&WF CAT 2	CWF2	990,740	988,580	0	0	0	988,580	0	1117
- - C&WF CAT 3	CWF3	151,263	53,728	0	0	51,759	1,969	0	1117
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1117
- TANGIBLES	TANGIB	17,600	5,190	3,979	238	176	798	0	1117
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1117
TELCOM PLANT-OTHER	PLTOTH	576,845	170,096	130,399	7,794	5,762	26,140	0	1117
ACCUM DEPRECIATION	ACCDEP	30,954,422	9,117,094	6,997,974	426,058	311,531	1,381,531	0	1117
ACCUM AMORTIZATION	ACCAMO	9,558	2,818	2,161	129	95	433	0	1117
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1117
NETWORK SUPPORT EXP	NETSPX	65,308	19,258	14,763	882	652	2,960	0	1117
GENERAL SUPPORT EXP	GSFX	696,445	205,363	157,435	9,411	6,957	31,560	0	1117
COE EXPENSE	COEX	534,369	173,999	41,185	77,343	44,529	10,941	0	1117
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1117
C&WF EXPENSE	CWFX	974,405	274,026	231,449	0	1,827	40,750	0	1117
OTHER PROP & PL EXP	OTHPPX	18,742	5,527	4,237	253	187	849	0	1117
NETWORK OPERATIONS EXP	NETOPX	380,781	112,282	86,078	5,145	3,804	17,256	0	1117
DEPREC & AMORT EXP	DEPAMX	2,581,557	773,482	572,615	48,465	33,756	118,646	0	1117
MARKETING EXPENSE	MRKTX	141,270	53,883	41,307	2,469	1,825	8,281	0	1117
SERVICES EXPENSE	SERVX	438,595	196,514	60,059	7,289	5,157	11,736	112,275	1117
- CABSX EXPENSE	CABSX	34,856	17,428	0	3,422	2,530	11,476	0	1117
CORP OPER EXP	CORPX	1,520,832	516,191	327,855	47,879	30,247	57,913	52,296	1117
OTHER TAXES (EXCL FIT & ITC)	OTAXES	325,391	96,549	73,957	4,368	3,253	14,970	0	1117
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1117
NON-OPERATING INC & EXP	NONOPX	12,482	4,237	3,248	194	144	651	0	1117
INTEREST & RELATED ITEMS(IRI)	INTREL	473,566	139,978	107,001	6,119	4,647	22,211	0	1117

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	177,322	52,121	28,846	8,504	2,037	12,734	0	1118
- GENERAL SUPPORT FACILITIES	GSF	2,051,950	720,868	398,956	117,612	28,176	176,124	0	1118
- CENTRAL OFFICE EQUIPMENT	COE	5,117,788	2,921,682	371,933	1,415,963	186,946	946,840	0	1118
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1118
- - COE CAT 2	COE2	190,242	111,639	0	0	111,639	0	0	1118
- - COE CAT 3	COE3	2,238,400	1,415,963	0	1,415,963	0	0	0	1118
- - COE CAT 4.11	COE411	879,525	879,525	0	0	0	879,525	0	1118
- - COE CAT 4.12	COE412	44,700	0	0	0	0	0	0	1118
- - COE CAT 4.13	COE413	1,495,320	374,884	371,933	0	0	2,951	0	1118
- - COE CAT 4.2	COE42	269,601	139,671	0	0	75,307	64,364	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	19,586,151	5,757,028	4,431,199	0	152,267	1,173,563	0	1118
- - C&WF CAT 1.1	CWF11	55,249	0	0	0	0	0	0	1118
- - C&WF CAT 1.2	CWF12	35,158	35,158	0	0	0	35,158	0	1118
- - C&WF CAT 1.3	CWF13	17,724,795	4,431,199	4,431,199	0	0	0	0	1118
- - C&WF CAT 2	CWF2	1,502,492	1,137,060	0	0	0	1,137,060	0	1118
- - C&WF CAT 3	CWF3	268,457	153,611	0	0	152,267	1,345	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	651	229	127	37	9	56	0	1118
ACCUM DEPRECIATION	ACCDEP	12,551,101	4,924,799	2,135,823	1,348,708	227,429	1,212,839	0	1118
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1118
NET DEFERRED FIT	NTDFIT	2,919,329	1,025,393	567,786	166,641	40,059	250,907	0	1118
NETWORK SUPPORT EXP	NETSPX	9,951	3,496	1,935	570	137	854	0	1118
GENERAL SUPPORT EXP	GSFX	95,628	33,595	18,593	5,481	1,313	8,208	0	1118
COE EXPENSE	COEX	337,390	192,612	15,726	109,730	27,122	40,034	0	1118
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1118
C&WF EXPENSE	CWFX	593,536	174,460	134,282	0	4,614	35,563	0	1118
OTHER PROP & PL EXP	OTHPPX	10,051	3,531	1,954	576	138	863	0	1118
NETWORK OPERATIONS EXP	NETOPX	219,704	77,184	42,717	12,593	3,017	18,858	0	1118
DEPREC & AMORT EXP	DEPAMX	1,359,221	478,402	264,545	74,066	18,692	121,099	0	1118
MARKETING EXPENSE	MRKTX	0	0	0	0	0	0	0	1118
SERVICES EXPENSE	SERVX	417,287	135,057	15,068	11,645	2,789	17,334	88,222	1118
- CABSX EXPENSE	CABSX	60,747	30,374	0	11,097	2,658	16,618	0	1118
CORP OPER EXP	CORPX	1,001,508	397,806	167,817	82,983	23,096	71,839	52,071	1118
OTHER TAXES (EXCL FIT & ITC)	OTAXES	295,550	129,559	78,134	15,197	4,683	31,545	0	1118
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1118
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1118
INTEREST & RELATED ITEMS(IRI)	INTREL	25,368	7,749	4,289	1,264	303	1,893	0	1118

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	109,578	44,890	16,030	5,813	18,172	4,868	7	1119
- GENERAL SUPPORT FACILITIES	GSF	2,494,782	1,006,677	358,971	130,180	406,942	109,005	1,579	1119
- CENTRAL OFFICE EQUIPMENT	COE	8,101,528	3,188,201	674,233	1,110,371	882,971	520,626	0	1119
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1119
- - COE CAT 2	COE2	1,635,863	620,885	0	0	620,885	0	0	1119
- - COE CAT 3	COE3	2,486,214	1,110,371	0	1,110,371	0	0	0	1119
- - COE CAT 4.11	COE411	323,302	309,723	0	0	0	309,723	0	1119
- - COE CAT 4.12	COE412	16,673	0	0	0	0	0	0	1119
- - COE CAT 4.13	COE413	2,705,773	683,073	674,233	0	0	8,840	0	1119
- - COE CAT 4.2	COE42	708,614	385,735	0	0	183,671	202,064	0	1119
- - COE CAT 4.3	COE43	225,089	78,414	0	0	78,414	0	0	1119
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1119
- CABLE & WIRE FACILITIES	CWF	13,144,377	5,384,802	2,387,620	0	2,588,052	409,130	0	1119
- - C&WF CAT 1.1	CWF11	0	0	0	0	0	0	0	1119
- - C&WF CAT 1.2	CWF12	31,303	31,303	0	0	0	31,303	0	1119
- - C&WF CAT 1.3	CWF13	9,550,478	2,387,620	2,387,620	0	0	0	0	1119
- - C&WF CAT 2	CWF2	504,887	376,297	0	0	0	376,297	0	1119
- - C&WF CAT 3	CWF3	2,803,410	2,500,992	0	0	2,499,462	1,531	0	1119
- - C&WF CAT 4	CWF4	254,299	88,590	0	0	88,590	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	88,798	35,825	12,795	4,640	14,505	3,885	0	1119
ACCUM DEPRECIATION	ACCDEP	13,723,648	5,534,068	2,002,300	679,245	2,241,650	609,753	1,119	1119
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1119
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1119
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1119
GENERAL SUPPORT EXP	GSFX	152,223	61,424	21,903	7,943	24,830	6,651	96	1119
COE EXPENSE	COEX	523,495	206,011	43,127	72,358	57,225	33,302	0	1119
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1119
C&WF EXPENSE	CWFX	838,864	343,654	152,376	0	165,167	26,110	0	1119
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1119
NETWORK OPERATIONS EXP	NETOPX	130,820	52,788	18,853	6,837	21,373	5,725	0	1119
DEPREC & AMORT EXP	DEPAMX	1,175,632	470,183	154,243	81,813	173,530	60,487	110	1119
MARKETING EXPENSE	MRKTX	14,952	4,730	1,689	613	1,915	513	1	1119
SERVICES EXPENSE	SERVX	37,547	8,933	753	2,439	223	60	5,458	1119
- CABSX EXPENSE	CABSX	707	354	0	71	223	60	0	1119
CORP OPER EXP	CORPX	814,721	346,457	134,652	43,530	130,669	34,925	2,681	1119
OTHER TAXES (EXCL FIT & ITC)	OTAXES	226,786	91,513	32,569	12,017	37,045	9,882	1	1119
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1119
NON-OPERATING INC & EXP	NONOPX	100	43	15	6	17	5	0	1119
INTEREST & RELATED ITEMS(IRI)	INTREL	552,828	223,305	79,740	28,918	90,396	24,214	37	1119

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	100,631	27,381	19,753	1,458	1,548	4,622	0	1120
- GENERAL SUPPORT FACILITIES	GSF	4,847,183	1,477,153	1,065,633	78,661	83,537	249,321	0	1120
- CENTRAL OFFICE EQUIPMENT	COE	14,895,695	5,363,770	2,730,196	651,501	673,153	1,308,920	0	1120
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1120
- - COE CAT 2	COE2	942,193	642,969	0	0	642,969	0	0	1120
- - COE CAT 3	COE3	1,609,849	651,501	0	651,501	0	0	0	1120
- - COE CAT 4.11	COE411	1,274,581	1,258,596	0	0	0	1,258,596	0	1120
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1120
- - COE CAT 4.13	COE413	10,974,594	2,776,926	2,730,196	0	0	46,731	0	1120
- - COE CAT 4.2	COE42	94,478	33,777	0	0	30,184	3,593	0	1120
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1120
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1120
- CABLE & WIRE FACILITIES	CWF	25,250,441	6,870,548	6,095,767	0	18,731	756,051	0	1120
- - C&WF CAT 1.1	CWF11	15,809	0	0	0	0	0	0	1120
- - C&WF CAT 1.2	CWF12	104,336	104,336	0	0	0	104,336	0	1120
- - C&WF CAT 1.3	CWF13	24,383,067	6,095,767	6,095,767	0	0	0	0	1120
- - C&WF CAT 2	CWF2	699,565	649,951	0	0	0	649,951	0	1120
- - C&WF CAT 3	CWF3	47,664	20,494	0	0	18,731	1,763	0	1120
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1120
- TANGIBLES	TANGIB	4,292	1,308	944	70	74	221	0	1120
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1120
TELCOM PLANT-OTHER	PLTOTH	203,943	62,151	44,836	3,310	3,515	10,490	0	1120
ACCUM DEPRECIATION	ACCDEP	30,448,990	9,120,109	6,774,050	455,429	483,026	1,407,603	0	1120
ACCUM AMORTIZATION	ACCAMO	2,352	717	517	38	41	121	0	1120
NET DEFERRED FIT	NTDFIT	905,273	275,877	199,020	14,691	15,602	46,564	0	1120
NETWORK SUPPORT EXP	NETSPX	75,670	23,060	16,636	1,228	1,304	3,892	0	1120
GENERAL SUPPORT EXP	GSFX	875,421	266,780	192,458	14,207	15,087	45,028	0	1120
COE EXPENSE	COEX	710,406	255,809	71,324	75,244	75,047	34,194	0	1120
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1120
C&WF EXPENSE	CWFX	719,141	195,676	173,609	0	533	21,533	0	1120
OTHER PROP & PL EXP	OTHPPX	37,740	11,501	8,297	612	650	1,941	0	1120
NETWORK OPERATIONS EXP	NETOPX	682,048	207,850	149,945	11,068	11,755	35,082	0	1120
DEPREC & AMORT EXP	DEPAMX	2,548,665	780,055	555,369	47,410	49,812	127,464	0	1120
MARKETING EXPENSE	MRKTX	202,116	72,109	52,020	3,840	4,078	12,171	0	1120
SERVICES EXPENSE	SERVX	607,363	280,340	92,629	10,413	10,779	11,432	155,086	1120
- CABSX EXPENSE	CABSX	36,584	18,292	0	3,496	3,713	11,082	0	1120
CORP OPER EXP	CORPX	1,676,253	601,256	369,468	48,596	49,689	68,875	64,629	1120
OTHER TAXES (EXCL FIT & ITC)	OTAXES	510,956	157,398	112,343	8,569	9,104	27,382	0	1120
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1120
NON-OPERATING INC & EXP	NONOPX	1,670	599	432	32	34	101	0	1120
INTEREST & RELATED ITEMS(IRI)	INTREL	604,234	190,886	129,458	11,446	12,182	37,800	0	1120

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	77,062	33,902	9,365	5,485	2,980	16,072	0	1121
- GENERAL SUPPORT FACILITIES	GSF	1,186,677	576,895	159,353	93,334	50,717	273,491	0	1121
- CENTRAL OFFICE EQUIPMENT	COE	2,266,154	1,274,217	147,330	471,896	127,524	527,467	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	933,634	471,896	0	471,896	0	0	0	1121
- - COE CAT 4.11	COE411	387,709	372,938	0	0	0	372,938	0	1121
- - COE CAT 4.12	COE412	26,240	0	0	0	0	0	0	1121
- - COE CAT 4.13	COE413	611,503	167,420	147,330	0	0	20,090	0	1121
- - COE CAT 4.2	COE42	307,068	261,963	0	0	127,524	134,438	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	3,733,653	1,642,550	658,352	0	128,900	855,297	0	1121
- - C&WF CAT 1.1	CWF11	9,352	0	0	0	0	0	0	1121
- - C&WF CAT 1.2	CWF12	89,775	89,775	0	0	0	89,775	0	1121
- - C&WF CAT 1.3	CWF13	2,633,409	658,352	658,352	0	0	0	0	1121
- - C&WF CAT 2	CWF2	810,956	749,853	0	0	0	749,853	0	1121
- - C&WF CAT 3	CWF3	190,161	144,569	0	0	128,900	15,669	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	325,737	158,355	43,741	25,620	13,922	75,072	0	1121
ACCUM DEPRECIATION	ACCDEP	3,699,330	1,817,228	472,562	346,877	158,652	839,137	0	1121
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1121
NET DEFERRED FIT	NTDFIT	159,759	77,715	21,260	13,151	6,778	36,526	0	1121
NETWORK SUPPORT EXP	NETSPX	178,407	86,731	23,957	14,032	7,625	41,117	0	1121
GENERAL SUPPORT EXP	GSFX	201,076	97,752	27,001	15,815	8,594	46,342	0	1121
COE EXPENSE	COEX	348,554	195,986	25,244	58,515	21,850	90,377	0	1121
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1121
C&WF EXPENSE	CWFX	407,098	179,095	71,783	0	14,055	93,257	0	1121
OTHER PROP & PL EXP	OTHPPX	4,053	1,970	544	319	173	934	0	1121
NETWORK OPERATIONS EXP	NETOPX	196,264	95,412	26,355	15,437	8,388	45,233	0	1121
DEPREC & AMORT EXP	DEPAMX	413,797	208,628	48,602	45,836	18,943	95,246	0	1121
MARKETING EXPENSE	MRKTX	2,416	948	262	153	83	449	0	1121
SERVICES EXPENSE	SERVX	57,399	25,355	3,364	2,234	1,217	7,692	10,847	1121
- CABSX EXPENSE	CABSX	11,271	5,636	0	1,260	685	3,691	0	1121
CORP OPER EXP	CORPX	634,798	342,259	95,491	52,070	30,305	159,089	5,303	1121
OTHER TAXES (EXCL FIT & ITC)	OTAXES	98,384	47,682	13,497	7,117	4,207	22,862	0	1121
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1121
NON-OPERATING INC & EXP	NONOPX	9,185	4,952	1,368	801	435	2,348	0	1121
INTEREST & RELATED ITEMS(IRI)	INTREL	174,942	83,995	23,201	13,589	7,384	39,820	0	1121

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	736,754	207,520	96,885	30,729	14,697	64,916	292	1122
- GENERAL SUPPORT FACILITIES	GSF	15,055,275	5,939,392	2,744,087	870,343	416,277	1,838,609	70,076	1122
- CENTRAL OFFICE EQUIPMENT	COE	39,717,834	23,710,758	4,285,439	6,492,754	2,709,531	10,223,033	0	1122
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1122
- - COE CAT 2	COE2	1,894,418	1,370,058	0	0	1,370,058	0	0	1122
- - COE CAT 3	COE3	7,638,534	6,492,754	0	6,492,754	0	0	0	1122
- - COE CAT 4.11	COE411	10,490,140	10,046,344	0	0	0	10,046,344	0	1122
- - COE CAT 4.12	COE412	49,373	32,120	0	0	0	32,120	0	1122
- - COE CAT 4.13	COE413	17,638,450	4,398,536	4,285,439	0	0	113,097	0	1122
- - COE CAT 4.2	COE42	1,466,492	1,156,954	0	0	1,125,482	31,472	0	1122
- - COE CAT 4.3	COE43	540,427	213,991	0	0	213,991	0	0	1122
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1122
- CABLE & WIRE FACILITIES	CWF	71,269,263	20,074,284	16,185,423	0	395,890	3,492,971	0	1122
- - C&WF CAT 1.1	CWF11	1,448,784	0	0	0	0	0	0	1122
- - C&WF CAT 1.2	CWF12	427,149	427,149	0	0	0	427,149	0	1122
- - C&WF CAT 1.3	CWF13	64,741,693	16,185,423	16,185,423	0	0	0	0	1122
- - C&WF CAT 2	CWF2	4,045,852	3,059,821	0	0	0	3,059,821	0	1122
- - C&WF CAT 3	CWF3	428,346	331,631	0	0	325,630	6,001	0	1122
- - C&WF CAT 4	CWF4	177,439	70,260	0	0	70,260	0	0	1122
- TANGIBLES	TANGIB	93,758	36,988	17,269	5,477	2,620	11,570	52	1122
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1122
TELCOM PLANT-OTHER	PLTOTH	907,313	357,436	167,112	53,003	25,351	111,970	0	1122
ACCUM DEPRECIATION	ACCDEP	86,715,526	34,068,327	16,079,867	3,957,066	2,316,252	11,663,562	51,581	1122
ACCUM AMORTIZATION	ACCAMO	93,758	36,552	17,089	5,420	2,592	11,450	0	1122
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1122
NETWORK SUPPORT EXP	NETSPX	60,764	23,972	11,192	3,550	1,698	7,499	34	1122
GENERAL SUPPORT EXP	GSFX	1,065,703	420,426	194,243	61,608	29,467	130,148	4,960	1122
COE EXPENSE	COEX	1,772,321	1,058,040	163,855	373,314	129,990	390,882	0	1122
IOT EXPENSE	IOTX	23	0	0	0	0	0	0	1122
C&WF EXPENSE	CWFX	1,523,034	428,990	345,885	0	8,460	74,645	0	1122
OTHER PROP & PL EXP	OTHPPX	60,250	23,769	11,113	3,525	1,686	7,446	0	1122
NETWORK OPERATIONS EXP	NETOPX	1,941,235	765,828	358,048	113,562	54,316	239,902	0	1122
DEPREC & AMORT EXP	DEPAMX	7,905,297	3,110,158	1,450,389	602,804	230,067	820,531	6,367	1122
MARKETING EXPENSE	MRKTX	157,137	47,212	22,042	6,991	3,344	14,769	67	1122
SERVICES EXPENSE	SERVX	1,325,234	250,320	25,033	11,483	5,492	15,493	192,818	1122
- CABSX EXPENSE	CABSX	44,826	22,413	0	6,242	2,985	13,186	0	1122
CORP OPER EXP	CORPX	3,546,127	1,369,003	586,648	237,977	97,197	365,147	82,035	1122
OTHER TAXES (EXCL FIT & ITC)	OTAXES	544,857	214,646	100,354	31,829	15,224	67,240	0	1122
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1122
NON-OPERATING INC & EXP	NONOPX	293	113	53	17	8	35	0	1122
INTEREST & RELATED ITEMS(IRI)	INTREL	252,819	100,098	46,733	14,822	7,089	31,312	141	1122

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	289,484	164,233	23,249	37,632	10,793	92,500	60	1123
- GENERAL SUPPORT FACILITIES	GSF	7,618,061	4,608,220	651,091	1,053,880	302,249	2,590,484	10,515	1123
- CENTRAL OFFICE EQUIPMENT	COE	22,174,573	14,082,046	1,267,985	5,529,433	731,331	6,553,296	0	1123
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1123
- - COE CAT 2	COE2	117,275	50,939	0	0	50,939	0	0	1123
- - COE CAT 3	COE3	8,962,109	5,529,433	0	5,529,433	0	0	0	1123
- - COE CAT 4.11	COE411	1,067,013	1,020,207	0	0	0	1,020,207	0	1123
- - COE CAT 4.12	COE412	13,672	0	0	0	0	0	0	1123
- - COE CAT 4.13	COE413	5,115,854	1,293,760	1,267,985	0	0	25,775	0	1123
- - COE CAT 4.2	COE42	6,898,650	6,187,706	0	0	680,392	5,507,314	0	1123
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1123
- INFORMATION ORIG/TERM	IOT	10,138	2,535	2,484	0	0	50	0	1123
- CABLE & WIRE FACILITIES	CWF	17,694,047	10,038,367	2,145,636	0	854,488	7,038,243	0	1123
- - C&WF CAT 1.1	CWF11	30,692	0	0	0	0	0	0	1123
- - C&WF CAT 1.2	CWF12	43,615	43,615	0	0	0	43,615	0	1123
- - C&WF CAT 1.3	CWF13	8,582,543	2,145,636	2,145,636	0	0	0	0	1123
- - C&WF CAT 2	CWF2	7,487,669	6,951,369	0	0	0	6,951,369	0	1123
- - C&WF CAT 3	CWF3	1,549,527	897,747	0	0	854,488	43,259	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	31,468	19,028	2,695	4,362	1,251	10,721	0	1123
ACCUM DEPRECIATION	ACCDEP	23,745,078	14,367,689	1,938,026	3,823,767	904,497	7,693,344	8,054	1123
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1123
NET DEFERRED FIT	NTDFIT	5,357,024	3,241,677	489,266	566,301	226,082	1,960,028	0	1123
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1123
GENERAL SUPPORT EXP	GSFX	853,147	516,075	72,916	118,024	33,849	290,108	1,178	1123
COE EXPENSE	COEX	819,092	520,167	12,923	429,562	10,892	66,790	0	1123
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1123
C&WF EXPENSE	CWFX	729,160	413,674	88,420	0	35,213	290,041	0	1123
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1123
NETWORK OPERATIONS EXP	NETOPX	739,460	447,305	63,344	102,531	29,405	252,025	0	1123
DEPREC & AMORT EXP	DEPAMX	3,166,304	1,945,144	255,685	476,165	124,497	1,088,284	514	1123
MARKETING EXPENSE	MRKTX	11,882	3,861	547	885	254	2,175	1	1123
SERVICES EXPENSE	SERVX	266,137	82,908	10,343	11,142	3,196	27,389	30,838	1123
- CABSX EXPENSE	CABSX	83,453	41,727	0	11,142	3,196	27,389	0	1123
CORP OPER EXP	CORPX	1,904,838	1,140,292	187,861	363,381	61,908	509,571	17,571	1123
OTHER TAXES (EXCL FIT & ITC)	OTAXES	587,387	356,727	51,151	78,296	23,708	203,554	17	1123
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1123
NON-OPERATING INC & EXP	NONOPX	88,354	52,891	7,487	12,119	3,476	29,790	19	1123
INTEREST & RELATED ITEMS(IRI)	INTREL	125,570	75,846	10,737	17,379	4,984	42,718	28	1123

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	5,166,258	1,469,106	604,295	187,104	398,287	277,709	1,712	1124
- GENERAL SUPPORT FACILITIES	GSF	51,776,310	17,361,884	7,106,441	2,200,321	4,683,815	3,265,834	105,472	1124
- CENTRAL OFFICE EQUIPMENT	COE	95,005,526	38,136,060	4,971,537	9,329,832	14,042,370	9,792,321	0	1124
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1124
- - COE CAT 2	COE2	2,272,476	896,562	0	0	896,562	0	0	1124
- - COE CAT 3	COE3	27,848,573	9,329,832	0	9,329,832	0	0	0	1124
- - COE CAT 4.11	COE411	9,352,968	9,352,968	0	0	0	9,352,968	0	1124
- - COE CAT 4.12	COE412	130,158	0	0	0	0	0	0	1124
- - COE CAT 4.13	COE413	20,122,753	5,071,009	4,971,537	0	0	99,472	0	1124
- - COE CAT 4.2	COE42	35,278,598	13,485,689	0	0	13,145,807	339,881	0	1124
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1124
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1124
- CABLE & WIRE FACILITIES	CWF	123,203,386	35,034,811	25,161,291	0	5,818,007	4,055,513	0	1124
- - C&WF CAT 1.1	CWF11	694,033	0	0	0	0	0	0	1124
- - C&WF CAT 1.2	CWF12	503,433	503,433	0	0	0	503,433	0	1124
- - C&WF CAT 1.3	CWF13	100,645,164	25,161,291	25,161,291	0	0	0	0	1124
- - C&WF CAT 2	CWF2	3,173,965	3,109,654	0	0	0	3,109,654	0	1124
- - C&WF CAT 3	CWF3	18,186,791	6,260,433	0	0	5,818,007	442,426	0	1124
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1124
- TANGIBLES	TANGIB	818,680	232,806	167,196	0	38,661	26,949	0	1124
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1124
TELCOM PLANT-OTHER	PLTOTH	6,130,339	2,053,237	846,791	261,015	556,496	388,022	914	1124
ACCUM DEPRECIATION	ACCDEP	173,734,516	56,949,574	25,226,592	7,198,790	14,458,951	10,012,502	52,739	1124
ACCUM AMORTIZATION	ACCAMO	2,546,651	842,437	365,058	99,871	222,423	155,085	0	1124
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1124
NETWORK SUPPORT EXP	NETSPX	112,234	37,635	15,481	4,793	10,203	7,114	44	1124
GENERAL SUPPORT EXP	GSFX	4,354,748	1,460,255	597,701	185,062	393,941	274,679	8,871	1124
COE EXPENSE	COEX	4,252,309	1,706,915	84,658	1,123,672	331,835	166,749	0	1124
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1124
C&WF EXPENSE	CWFX	5,784,112	1,644,803	1,181,264	0	273,142	190,397	0	1124
OTHER PROP & PL EXP	OTHPPX	12,860	4,310	1,775	550	1,170	816	0	1124
NETWORK OPERATIONS EXP	NETOPX	6,814,648	2,285,121	941,046	291,370	620,238	432,467	0	1124
DEPREC & AMORT EXP	DEPAMX	15,029,699	5,230,873	1,832,222	788,776	1,534,035	1,070,717	5,123	1124
MARKETING EXPENSE	MRKTX	1,316,107	445,230	183,139	56,704	120,706	84,163	519	1124
SERVICES EXPENSE	SERVX	5,302,871	1,238,081	252,516	203,104	170,072	85,661	526,728	1124
- CABSX EXPENSE	CABSX	434,337	217,169	0	47,078	100,215	69,876	0	1124
CORP OPER EXP	CORPX	6,823,966	2,161,595	928,366	413,366	425,788	275,254	118,821	1124
OTHER TAXES (EXCL FIT & ITC)	OTAXES	2,293,508	767,821	316,200	97,903	208,406	145,313	0	1124
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1124
NON-OPERATING INC & EXP	NONOPX	80,134	25,384	10,441	3,233	6,882	4,798	30	1124
INTEREST & RELATED ITEMS(IRI)	INTREL	239,445	82,583	33,969	10,518	22,389	15,611	96	1124

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	134,223	41,037	19,387	8,285	1,304	12,061	0	1125
- GENERAL SUPPORT FACILITIES	GSF	3,974,777	1,479,753	699,084	298,750	47,021	434,898	0	1125
- CENTRAL OFFICE EQUIPMENT	COE	5,860,740	3,582,018	111,348	2,021,799	162,523	1,286,347	0	1125
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1125
- - COE CAT 2	COE2	100,080	30,531	0	0	30,531	0	0	1125
- - COE CAT 3	COE3	3,414,227	2,021,799	0	2,021,799	0	0	0	1125
- - COE CAT 4.11	COE411	0	0	0	0	0	0	0	1125
- - COE CAT 4.12	COE412	59,326	0	0	0	0	0	0	1125
- - COE CAT 4.13	COE413	449,937	113,115	111,348	0	0	1,767	0	1125
- - COE CAT 4.2	COE42	1,691,936	1,388,863	0	0	104,283	1,284,580	0	1125
- - COE CAT 4.3	COE43	145,234	27,709	0	0	27,709	0	0	1125
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1125
- CABLE & WIRE FACILITIES	CWF	21,038,707	6,432,262	4,619,730	0	155,694	1,656,838	0	1125
- - C&WF CAT 1.1	CWF11	115,215	0	0	0	0	0	0	1125
- - C&WF CAT 1.2	CWF12	73,319	73,319	0	0	0	73,319	0	1125
- - C&WF CAT 1.3	CWF13	18,478,918	4,619,730	4,619,730	0	0	0	0	1125
- - C&WF CAT 2	CWF2	1,802,166	1,567,976	0	0	0	1,567,976	0	1125
- - C&WF CAT 3	CWF3	392,532	137,552	0	0	122,008	15,543	0	1125
- - C&WF CAT 4	CWF4	176,557	33,686	0	0	33,686	0	0	1125
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1125
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1125
TELCOM PLANT-OTHER	PLTOTH	102,712	38,238	18,065	7,720	1,215	11,238	0	1125
ACCUM DEPRECIATION	ACCDEP	24,629,477	9,220,974	4,240,194	2,317,922	267,858	2,395,000	0	1125
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1125
NET DEFERRED FIT	NTDFIT	929,241	338,819	169,532	51,748	11,182	106,358	0	1125
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1125
GENERAL SUPPORT EXP	GSFX	322,995	120,246	56,808	24,277	3,821	35,340	0	1125
COE EXPENSE	COEX	1,072,839	655,707	57	645,175	9,811	664	0	1125
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1125
C&WF EXPENSE	CWFX	745,463	227,914	163,691	0	5,517	58,707	0	1125
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1125
NETWORK OPERATIONS EXP	NETOPX	474,607	176,689	83,474	35,672	5,615	51,929	0	1125
DEPREC & AMORT EXP	DEPAMX	1,635,614	623,813	283,210	102,074	22,829	215,701	0	1125
MARKETING EXPENSE	MRKTX	33,563	9,212	4,352	1,860	293	2,707	0	1125
SERVICES EXPENSE	SERVX	468,096	139,140	22,493	22,665	3,174	27,500	63,309	1125
- CABSX EXPENSE	CABSX	91,212	45,606	0	17,453	2,747	25,406	0	1125
CORP OPER EXP	CORPX	1,579,343	711,953	213,208	364,625	14,107	88,375	31,637	1125
OTHER TAXES (EXCL FIT & ITC)	OTAXES	275,424	102,795	49,758	15,830	3,543	33,664	0	1125
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1125
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1125
INTEREST & RELATED ITEMS(IRI)	INTREL	92,902	33,690	15,916	6,802	1,071	9,901	0	1125

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	37,801	12,755	6,240	759	516	5,239	0	1126
- GENERAL SUPPORT FACILITIES	GSF	581,362	219,736	107,502	13,079	8,895	90,260	0	1126
- CENTRAL OFFICE EQUIPMENT	COE	1,879,715	1,175,402	119,024	300,356	52,588	703,434	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	477,668	300,356	0	300,356	0	0	0	1126
- - COE CAT 4.11	COE411	465,845	465,845	0	0	0	465,845	0	1126
- - COE CAT 4.12	COE412	18,756	0	0	0	0	0	0	1126
- - COE CAT 4.13	COE413	483,921	124,441	119,024	0	0	5,417	0	1126
- - COE CAT 4.2	COE42	305,209	258,719	0	0	26,547	232,172	0	1126
- - COE CAT 4.3	COE43	128,316	26,041	0	0	26,041	0	0	1126
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1126
- CABLE & WIRE FACILITIES	CWF	11,470,718	3,870,638	2,349,664	0	151,678	1,369,296	0	1126
- - C&WF CAT 1.1	CWF11	47,528	0	0	0	0	0	0	1126
- - C&WF CAT 1.2	CWF12	106,938	106,938	0	0	0	106,938	0	1126
- - C&WF CAT 1.3	CWF13	9,398,656	2,349,664	2,349,664	0	0	0	0	1126
- - C&WF CAT 2	CWF2	1,278,846	1,253,867	0	0	0	1,253,867	0	1126
- - C&WF CAT 3	CWF3	232,584	77,739	0	0	69,248	8,491	0	1126
- - C&WF CAT 4	CWF4	406,166	82,430	0	0	82,430	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	668	252	124	15	10	104	0	1126
ACCUM DEPRECIATION	ACCDEP	4,218,192	1,605,545	773,431	109,203	64,627	658,285	0	1126
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1126
NET DEFERRED FIT	NTDFIT	1,377,379	520,719	254,700	30,607	21,107	214,305	0	1126
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1126
GENERAL SUPPORT EXP	GSFX	28,810	10,889	5,327	648	441	4,473	0	1126
COE EXPENSE	COEX	118,799	74,286	3,849	34,432	13,258	22,748	0	1126
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1126
C&WF EXPENSE	CWFX	133,641	45,095	27,375	0	1,767	15,953	0	1126
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1126
NETWORK OPERATIONS EXP	NETOPX	83,993	31,747	15,532	1,890	1,285	13,040	0	1126
DEPREC & AMORT EXP	DEPAMX	809,513	307,954	148,070	24,205	12,193	123,486	0	1126
MARKETING EXPENSE	MRKTX	1,699	828	405	49	33	340	0	1126
SERVICES EXPENSE	SERVX	108,242	44,469	10,479	946	643	4,536	27,864	1126
- CABSX EXPENSE	CABSX	10,958	5,479	0	639	434	4,406	0	1126
CORP OPER EXP	CORPX	670,081	327,779	114,592	56,071	25,739	90,225	41,153	1126
OTHER TAXES (EXCL FIT & ITC)	OTAXES	141,457	67,863	33,440	3,841	2,750	27,833	0	1126
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1126
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1126
INTEREST & RELATED ITEMS(IRI)	INTREL	354,721	133,529	65,327	7,948	5,405	54,849	0	1126

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	28,738	9,442	2,353	2,841	4,036	212	0	1127
- GENERAL SUPPORT FACILITIES	GSF	625,800	238,912	59,546	71,877	102,113	5,377	0	1127
- CENTRAL OFFICE EQUIPMENT	COE	1,781,231	801,687	121,863	512,277	161,988	5,559	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	793,155	512,277	0	512,277	0	0	0	1127
- - COE CAT 4.11	COE411	40,414	0	0	0	0	0	0	1127
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1127
- - COE CAT 4.13	COE413	490,207	122,552	121,863	0	0	688	0	1127
- - COE CAT 4.2	COE42	108,896	46,512	0	0	41,642	4,871	0	1127
- - COE CAT 4.3	COE43	348,559	120,347	0	0	120,347	0	0	1127
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1127
- CABLE & WIRE FACILITIES	CWF	2,678,929	901,073	302,529	0	565,782	32,762	0	1127
- - C&WF CAT 1.1	CWF11	5,128	0	0	0	0	0	0	1127
- - C&WF CAT 1.2	CWF12	1,709	1,709	0	0	0	1,709	0	1127
- - C&WF CAT 1.3	CWF13	1,210,114	302,529	302,529	0	0	0	0	1127
- - C&WF CAT 2	CWF2	0	0	0	0	0	0	0	1127
- - C&WF CAT 3	CWF3	1,424,717	583,970	0	0	552,917	31,053	0	1127
- - C&WF CAT 4	CWF4	37,261	12,865	0	0	12,865	0	0	1127
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1127
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1127
TELCOM PLANT-OTHER	PLTOTH	0	0	0	0	0	0	0	1127
ACCUM DEPRECIATION	ACCDEP	4,142,862	1,610,892	383,334	540,041	653,366	34,151	0	1127
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1127
NET DEFERRED FIT	NTDFIT	209,897	80,133	19,972	24,108	34,249	1,803	0	1127
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1127
GENERAL SUPPORT EXP	GSFX	41,993	16,032	3,996	4,823	6,852	361	0	1127
COE EXPENSE	COEX	113,896	52,638	3,642	43,989	4,841	166	0	1127
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1127
C&WF EXPENSE	CWFX	224,416	75,483	25,343	0	47,396	2,744	0	1127
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1127
NETWORK OPERATIONS EXP	NETOPX	49,462	18,883	4,706	5,681	8,071	425	0	1127
DEPREC & AMORT EXP	DEPAMX	175,045	64,936	17,344	16,182	29,833	1,577	0	1127
MARKETING EXPENSE	MRKTX	2,184	413	103	124	176	9	0	1127
SERVICES EXPENSE	SERVX	118,654	48,992	5,237	11,049	15,260	843	16,603	1127
- CABSX EXPENSE	CABSX	37,056	17,960	0	7,197	10,225	538	0	1127
CORP OPER EXP	CORPX	507,915	212,497	43,038	65,683	82,618	4,550	16,607	1127
OTHER TAXES (EXCL FIT & ITC)	OTAXES	39,111	14,900	3,911	3,880	6,751	358	0	1127
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1127
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1127
INTEREST & RELATED ITEMS(IRI)	INTREL	0	0	0	0	0	0	0	1127

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	811,183	277,988	124,288	36,300	14,933	102,468	0	1128
- GENERAL SUPPORT FACILITIES	GSF	964,688	382,989	171,233	50,011	20,573	141,172	0	1128
- CENTRAL OFFICE EQUIPMENT	COE	58,087,463	26,932,135	8,885,213	6,706,135	1,171,294	10,169,494	0	1128
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1128
- - COE CAT 2	COE2	835,336	339,866	0	0	339,866	0	0	1128
- - COE CAT 3	COE3	8,809,130	6,706,135	0	6,706,135	0	0	0	1128
- - COE CAT 4.11	COE411	8,164,939	8,164,939	0	0	0	8,164,939	0	1128
- - COE CAT 4.12	COE412	96,848	0	0	0	0	0	0	1128
- - COE CAT 4.13	COE413	35,936,780	9,175,973	8,885,213	0	0	290,761	0	1128
- - COE CAT 4.2	COE42	3,772,460	2,367,434	0	0	653,639	1,713,794	0	1128
- - COE CAT 4.3	COE43	471,970	177,788	0	0	177,788	0	0	1128
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1128
- CABLE & WIRE FACILITIES	CWF	71,271,195	24,424,246	14,076,058	0	1,587,445	8,760,744	0	1128
- - C&WF CAT 1.1	CWF11	166,610	0	0	0	0	0	0	1128
- - C&WF CAT 1.2	CWF12	460,626	460,626	0	0	0	460,626	0	1128
- - C&WF CAT 1.3	CWF13	56,304,230	14,076,058	14,076,058	0	0	0	0	1128
- - C&WF CAT 2	CWF2	9,876,956	8,081,047	0	0	0	8,081,047	0	1128
- - C&WF CAT 3	CWF3	3,673,763	1,509,301	0	0	1,290,231	219,070	0	1128
- - C&WF CAT 4	CWF4	789,010	297,215	0	0	297,215	0	0	1128
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1128
- INTANGIBLES	INTANG	20,731	8,230	3,680	1,075	442	3,034	0	1128
TELCOM PLANT-OTHER	PLTOTH	372,376	147,836	66,097	19,304	7,941	54,493	0	1128
ACCUM DEPRECIATION	ACCDEP	67,642,140	27,983,575	11,503,394	5,103,965	1,454,397	9,921,819	0	1128
ACCUM AMORTIZATION	ACCAMO	14,193	5,635	2,519	736	303	2,077	0	1128
NET DEFERRED FIT	NTDFIT	6,467,149	2,568,167	1,147,515	336,885	137,969	945,799	0	1128
NETWORK SUPPORT EXP	NETSPX	529,364	210,162	93,963	27,443	11,289	77,467	0	1128
GENERAL SUPPORT EXP	GSFX	1,747,803	693,891	310,236	90,609	37,274	255,772	0	1128
COE EXPENSE	COEX	3,737,873	1,733,057	587,487	390,500	82,668	672,403	0	1128
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1128
C&WF EXPENSE	CWFX	1,367,400	468,600	270,061	0	30,457	168,083	0	1128
OTHER PROP & PL EXP	OTHPPX	42,436	16,847	7,532	2,200	905	6,210	0	1128
NETWORK OPERATIONS EXP	NETOPX	2,411,077	957,216	427,968	124,994	51,419	352,835	0	1128
DEPREC & AMORT EXP	DEPAMX	7,348,067	3,116,181	1,205,955	719,946	162,288	1,027,993	0	1128
MARKETING EXPENSE	MRKTX	470,423	345,000	154,248	45,050	18,533	127,169	0	1128
SERVICES EXPENSE	SERVX	630,385	101,487	36,131	11,358	4,672	16,480	32,845	1128
- CABSX EXPENSE	CABSX	44,383	22,192	0	5,241	2,156	14,794	0	1128
CORP OPER EXP	CORPX	2,667,047	1,175,673	502,245	176,650	60,542	427,853	8,383	1128
OTHER TAXES (EXCL FIT & ITC)	OTAXES	875,504	349,236	156,142	45,603	18,760	128,730	0	1128
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1128
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1128
INTEREST & RELATED ITEMS(IRI)	INTREL	2,601,794	979,729	438,034	127,933	52,629	361,133	0	1128

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	32,767	8,965	4,964	1,055	300	2,646	0	1129
- GENERAL SUPPORT FACILITIES	GSF	6,570,719	2,102,797	1,164,328	247,512	70,279	620,677	0	1129
- CENTRAL OFFICE EQUIPMENT	COE	14,970,009	6,207,803	942,056	1,713,652	411,704	3,140,390	0	1129
- - COE CAT 1	COE1	331,945	1,591	0	1,591	0	0	0	1129
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1129
- - COE CAT 3	COE3	6,328,685	1,712,061	0	1,712,061	0	0	0	1129
- - COE CAT 4.11	COE411	2,758,888	2,758,888	0	0	0	2,758,888	0	1129
- - COE CAT 4.12	COE412	173,999	0	0	0	0	0	0	1129
- - COE CAT 4.13	COE413	3,781,702	943,554	942,056	0	0	1,497	0	1129
- - COE CAT 4.2	COE42	1,594,790	791,709	0	0	411,704	380,004	0	1129
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1129
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1129
- CABLE & WIRE FACILITIES	CWF	30,522,423	8,350,931	7,119,179	0	74,876	1,156,876	0	1129
- - C&WF CAT 1.1	CWF11	90,528	0	0	0	0	0	0	1129
- - C&WF CAT 1.2	CWF12	11,316	11,316	0	0	0	11,316	0	1129
- - C&WF CAT 1.3	CWF13	28,476,714	7,119,179	7,119,179	0	0	0	0	1129
- - C&WF CAT 2	CWF2	1,751,936	1,145,239	0	0	0	1,145,239	0	1129
- - C&WF CAT 3	CWF3	191,929	75,197	0	0	74,876	321	0	1129
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1129
- TANGIBLES	TANGIB	2,643,768	715,203	0	715,203	0	0	0	1129
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1129
TELCOM PLANT-OTHER	PLTOTH	137,694	43,736	23,220	6,736	1,402	12,378	0	1129
ACCUM DEPRECIATION	ACCDEP	28,696,629	9,039,331	5,216,530	946,975	288,806	2,587,020	0	1129
ACCUM AMORTIZATION	ACCAMO	2,643,768	715,203	0	715,203	0	0	0	1129
NET DEFERRED FIT	NTDFIT	2,683,294	858,721	475,478	101,078	28,700	253,465	0	1129
NETWORK SUPPORT EXP	NETSPX	10,055	3,218	1,782	379	108	950	0	1129
GENERAL SUPPORT EXP	GSFX	513,175	164,229	90,934	19,331	5,489	48,475	0	1129
COE EXPENSE	COEX	1,068,510	443,093	9,475	374,190	27,842	31,586	0	1129
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1129
C&WF EXPENSE	CWFX	324,814	88,869	75,761	0	797	12,311	0	1129
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1129
NETWORK OPERATIONS EXP	NETOPX	720,178	230,475	127,615	27,128	7,703	68,029	0	1129
DEPREC & AMORT EXP	DEPAMX	2,522,858	858,759	430,665	88,190	35,993	303,911	0	1129
MARKETING EXPENSE	MRKTX	0	0	0	0	0	0	0	1129
SERVICES EXPENSE	SERVX	709,901	218,308	65,283	18,869	5,357	27,589	101,210	1129
- CABSX EXPENSE	CABSX	70,150	35,075	0	9,251	2,627	23,198	0	1129
CORP OPER EXP	CORPX	1,669,950	634,732	229,412	229,370	24,661	98,517	52,773	1129
OTHER TAXES (EXCL FIT & ITC)	OTAXES	207,708	48,641	26,933	5,725	1,626	14,357	0	1129
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1129
NON-OPERATING INC & EXP	NONOPX	33,323	12,666	7,013	1,491	423	3,739	0	1129
INTEREST & RELATED ITEMS(IRI)	INTREL	252,677	82,589	45,730	9,721	2,760	24,378	0	1129

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	381,713	111,187	47,440	17,409	7,865	38,424	49	1130
- GENERAL SUPPORT FACILITIES	GSF	5,635,674	2,101,546	894,816	328,374	148,345	724,753	5,259	1130
- CENTRAL OFFICE EQUIPMENT	COE	8,907,054	4,760,284	507,389	1,550,089	439,483	2,263,322	0	1130
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1130
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1130
- - COE CAT 3	COE3	2,890,647	1,550,089	0	1,550,089	0	0	0	1130
- - COE CAT 4.11	COE411	2,797,165	2,246,562	0	0	0	2,246,562	0	1130
- - COE CAT 4.12	COE412	25,156	0	0	0	0	0	0	1130
- - COE CAT 4.13	COE413	2,054,805	515,362	507,389	0	0	7,973	0	1130
- - COE CAT 4.2	COE42	632,699	254,894	0	0	246,107	8,787	0	1130
- - COE CAT 4.3	COE43	506,582	193,377	0	0	193,377	0	0	1130
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1130
- CABLE & WIRE FACILITIES	CWF	17,629,599	5,135,247	3,716,592	0	260,778	1,157,878	0	1130
- - C&WF CAT 1.1	CWF11	126,536	0	0	0	0	0	0	1130
- - C&WF CAT 1.2	CWF12	58,401	58,401	0	0	0	58,401	0	1130
- - C&WF CAT 1.3	CWF13	14,866,367	3,716,592	3,716,592	0	0	0	0	1130
- - C&WF CAT 2	CWF2	1,891,167	1,089,724	0	0	0	1,089,724	0	1130
- - C&WF CAT 3	CWF3	374,389	151,149	0	0	141,397	9,752	0	1130
- - C&WF CAT 4	CWF4	312,739	119,381	0	0	119,381	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	988,495	368,449	157,275	57,716	26,073	127,384	0	1130
ACCUM DEPRECIATION	ACCDEP	21,399,147	7,585,594	3,666,946	881,493	520,142	2,512,516	4,498	1130
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1130
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1130
NETWORK SUPPORT EXP	NETSPX	184,844	68,928	29,410	10,793	4,876	23,820	30	1130
GENERAL SUPPORT EXP	GSFX	279,151	104,096	44,323	16,265	7,348	35,899	260	1130
COE EXPENSE	COEX	460,721	246,228	28,722	64,510	24,878	128,119	0	1130
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1130
C&WF EXPENSE	CWFX	738,946	215,244	155,781	0	10,931	48,533	0	1130
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1130
NETWORK OPERATIONS EXP	NETOPX	439,091	163,737	69,892	25,649	11,587	56,609	0	1130
DEPREC & AMORT EXP	DEPAMX	1,489,446	574,743	225,163	98,091	42,404	208,828	257	1130
MARKETING EXPENSE	MRKTX	566	213	91	33	15	74	0	1130
SERVICES EXPENSE	SERVX	435,337	96,764	38,131	8,607	3,756	5,174	41,096	1130
- CABSX EXPENSE	CABSX	16,282	8,141	0	2,225	1,005	4,911	0	1130
CORP OPER EXP	CORPX	1,344,326	497,158	228,456	63,945	32,207	151,522	21,028	1130
OTHER TAXES (EXCL FIT & ITC)	OTAXES	121,677	43,790	18,692	6,860	3,099	15,140	0	1130
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1130
NON-OPERATING INC & EXP	NONOPX	1,500	555	237	87	39	192	0	1130
INTEREST & RELATED ITEMS(IRI)	INTREL	360	145	62	23	10	50	0	1130

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	1,832,939	534,973	298,437	45,345	26,594	164,436	162	1131
- GENERAL SUPPORT FACILITIES	GSF	7,909,376	2,706,134	1,504,327	228,569	134,051	828,869	10,317	1131
- CENTRAL OFFICE EQUIPMENT	COE	20,600,652	10,611,786	1,429,712	2,653,638	984,911	5,543,525	0	1131
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1131
- - COE CAT 2	COE2	1,427,604	506,397	0	0	506,397	0	0	1131
- - COE CAT 3	COE3	5,850,159	2,653,638	0	2,653,638	0	0	0	1131
- - COE CAT 4.11	COE411	4,578,179	4,515,206	0	0	0	4,515,206	0	1131
- - COE CAT 4.12	COE412	289,597	0	0	0	0	0	0	1131
- - COE CAT 4.13	COE413	5,750,824	1,449,066	1,429,712	0	0	19,355	0	1131
- - COE CAT 4.2	COE42	2,077,392	1,302,355	0	0	293,391	1,008,965	0	1131
- - COE CAT 4.3	COE43	626,897	185,123	0	0	185,123	0	0	1131
- INFORMATION ORIG/TERM	IOT	1,947	487	487	0	0	0	0	1131
- CABLE & WIRE FACILITIES	CWF	70,873,470	20,685,581	16,034,715	0	571,395	4,079,471	0	1131
- - C&WF CAT 1.1	CWF11	141,566	0	0	0	0	0	0	1131
- - C&WF CAT 1.2	CWF12	217,068	217,068	0	0	0	217,068	0	1131
- - C&WF CAT 1.3	CWF13	64,138,861	16,034,715	16,034,715	0	0	0	0	1131
- - C&WF CAT 2	CWF2	876,125	495,613	0	0	0	495,613	0	1131
- - C&WF CAT 3	CWF3	4,763,198	3,720,651	0	0	353,861	3,366,790	0	1131
- - C&WF CAT 4	CWF4	736,652	217,534	0	0	217,534	0	0	1131
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1131
- INTANGIBLES	INTANG	649,538	222,235	123,974	18,837	11,047	68,309	67	1131
TELCOM PLANT-OTHER	PLTOTH	1,009,037	345,130	192,590	29,262	17,162	106,115	0	1131
ACCUM DEPRECIATION	ACCDEP	75,840,255	25,930,123	14,449,763	2,402,726	1,244,623	7,826,462	6,549	1131
ACCUM AMORTIZATION	ACCAMO	516,458	176,649	98,574	14,977	8,784	54,313	0	1131
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1131
NETWORK SUPPORT EXP	NETSPX	60,559	20,720	11,559	1,756	1,030	6,369	6	1131
GENERAL SUPPORT EXP	GSFX	323,043	110,527	61,441	9,335	5,475	33,854	421	1131
COE EXPENSE	COEX	1,437,002	740,227	88,429	234,565	74,359	342,873	0	1131
IOT EXPENSE	IOTX	-34	-9	-9	0	0	0	0	1131
C&WF EXPENSE	CWFX	572,059	166,965	129,425	0	4,612	32,928	0	1131
OTHER PROP & PL EXP	OTHPPX	794	272	152	23	14	84	0	1131
NETWORK OPERATIONS EXP	NETOPX	657,069	224,811	125,450	19,061	11,179	69,122	0	1131
DEPREC & AMORT EXP	DEPAMX	6,472,284	2,242,472	1,206,887	236,836	114,002	684,203	544	1131
MARKETING EXPENSE	MRKTX	37,713	12,165	6,786	1,031	605	3,739	4	1131
SERVICES EXPENSE	SERVX	856,412	240,486	71,886	11,200	6,569	21,040	129,792	1131
- CABSX EXPENSE	CABSX	57,457	28,729	0	5,511	3,232	19,985	0	1131
CORP OPER EXP	CORPX	1,962,862	794,657	293,174	136,034	51,002	250,489	63,959	1131
OTHER TAXES (EXCL FIT & ITC)	OTAXES	334,200	114,309	63,787	9,692	5,684	35,146	0	1131
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1131
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1131
INTEREST & RELATED ITEMS(IRI)	INTREL	174,207	59,731	33,422	3,730	3,258	19,295	27	1131

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	334,533	96,914	38,914	30,091	6,428	21,302	180	1132
- GENERAL SUPPORT FACILITIES	GSF	2,938,537	1,153,541	457,384	353,680	75,557	250,383	16,537	1132
- CENTRAL OFFICE EQUIPMENT	COE	8,959,770	4,627,761	691,977	2,412,514	393,901	1,129,370	0	1132
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1132
- - COE CAT 2	COE2	31,976	14,878	0	0	14,878	0	0	1132
- - COE CAT 3	COE3	3,935,964	2,412,514	0	2,412,514	0	0	0	1132
- - COE CAT 4.11	COE411	1,131,488	1,119,123	0	0	0	1,119,123	0	1132
- - COE CAT 4.12	COE412	220,998	0	0	0	0	0	0	1132
- - COE CAT 4.13	COE413	2,791,566	699,448	691,977	0	0	7,471	0	1132
- - COE CAT 4.2	COE42	510,285	239,853	0	0	237,077	2,776	0	1132
- - COE CAT 4.3	COE43	337,493	141,945	0	0	141,945	0	0	1132
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1132
- CABLE & WIRE FACILITIES	CWF	10,797,160	3,127,944	2,427,923	0	121,484	578,538	0	1132
- - C&WF CAT 1.1	CWF11	56,794	0	0	0	0	0	0	1132
- - C&WF CAT 1.2	CWF12	26,212	26,212	0	0	0	26,212	0	1132
- - C&WF CAT 1.3	CWF13	9,711,690	2,427,923	2,427,923	0	0	0	0	1132
- - C&WF CAT 2	CWF2	736,472	550,868	0	0	0	550,868	0	1132
- - C&WF CAT 3	CWF3	223,936	105,253	0	0	103,796	1,457	0	1132
- - C&WF CAT 4	CWF4	42,056	17,688	0	0	17,688	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	29,426	11,530	4,638	3,587	766	2,539	0	1132
ACCUM DEPRECIATION	ACCDEP	19,795,837	7,856,339	3,054,994	2,665,014	491,844	1,631,249	13,238	1132
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1132
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1132
NETWORK SUPPORT EXP	NETSPX	4,597	1,805	725	560	120	397	3	1132
GENERAL SUPPORT EXP	GSFX	166,538	65,376	25,922	20,044	4,282	14,190	937	1132
COE EXPENSE	COEX	647,406	334,388	27,896	244,177	16,786	45,529	0	1132
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1132
C&WF EXPENSE	CWFX	878,089	254,383	197,453	0	9,880	47,050	0	1132
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1132
NETWORK OPERATIONS EXP	NETOPX	206,969	81,247	32,683	25,273	5,399	17,892	0	1132
DEPREC & AMORT EXP	DEPAMX	873,133	346,582	138,848	54,396	36,777	115,683	878	1132
MARKETING EXPENSE	MRKTX	0	0	0	0	0	0	0	1132
SERVICES EXPENSE	SERVX	959,107	235,322	36,867	53,001	11,097	30,217	104,139	1132
- CABSX EXPENSE	CABSX	159,290	79,647	0	41,449	8,855	29,343	0	1132
CORP OPER EXP	CORPX	1,758,021	616,400	229,199	204,050	28,291	92,358	62,502	1132
OTHER TAXES (EXCL FIT & ITC)	OTAXES	87,582	34,734	13,972	10,804	2,308	7,649	0	1132
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1132
NON-OPERATING INC & EXP	NONOPX	10,430	3,657	1,468	1,135	243	804	7	1132
INTEREST & RELATED ITEMS(IRI)	INTREL	0	0	0	0	0	0	0	1132

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	3,089,709	793,727	528,183	101,011	80,351	84,183	0	1133
- GENERAL SUPPORT FACILITIES	GSF	25,406,815	7,022,209	4,672,903	893,655	710,872	744,778	0	1133
- CENTRAL OFFICE EQUIPMENT	COE	59,563,714	18,561,095	6,185,906	5,879,621	3,193,754	3,301,814	0	1133
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1133
- - COE CAT 2	COE2	332,561	131,251	0	0	131,251	0	0	1133
- - COE CAT 3	COE3	21,155,651	5,879,621	0	5,879,621	0	0	0	1133
- - COE CAT 4.11	COE411	3,213,694	3,213,694	0	0	0	3,213,694	0	1133
- - COE CAT 4.12	COE412	2,896,122	0	0	0	0	0	0	1133
- - COE CAT 4.13	COE413	24,866,007	6,237,436	6,185,906	0	0	51,530	0	1133
- - COE CAT 4.2	COE42	7,099,679	3,099,094	0	0	3,062,503	36,590	0	1133
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1133
- INFORMATION ORIG/TERM	IOT	64,566	16,142	16,142	0	0	0	0	1133
- CABLE & WIRE FACILITIES	CWF	107,530,604	27,623,938	24,542,355	0	1,483,282	1,598,302	0	1133
- - C&WF CAT 1.1	CWF11	281,110	0	0	0	0	0	0	1133
- - C&WF CAT 1.2	CWF12	204,444	204,444	0	0	0	204,444	0	1133
- - C&WF CAT 1.3	CWF13	98,169,419	24,542,355	24,542,355	0	0	0	0	1133
- - C&WF CAT 2	CWF2	5,093,178	1,328,340	0	0	0	1,328,340	0	1133
- - C&WF CAT 3	CWF3	3,782,454	1,548,800	0	0	1,483,282	65,518	0	1133
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1133
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1133
- INTANGIBLES	INTANG	278,827	77,065	51,283	9,807	7,801	8,174	0	1133
TELCOM PLANT-OTHER	PLTOTH	2,896,984	800,700	532,823	101,898	81,056	84,923	0	1133
ACCUM DEPRECIATION	ACCDEP	133,394,525	35,971,080	25,178,874	4,913,299	2,886,213	2,992,693	0	1133
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1133
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1133
NETWORK SUPPORT EXP	NETSPX	232,785	64,340	42,815	8,188	6,513	6,824	0	1133
GENERAL SUPPORT EXP	GSFX	1,579,442	436,543	290,496	55,555	44,192	46,300	0	1133
COE EXPENSE	COEX	3,949,532	1,230,744	286,253	626,315	165,384	152,791	0	1133
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1133
C&WF EXPENSE	CWFX	4,176,565	1,072,933	953,242	0	57,612	62,079	0	1133
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1133
NETWORK OPERATIONS EXP	NETOPX	3,858,961	1,066,581	709,753	135,734	107,972	113,122	0	1133
DEPREC & AMORT EXP	DEPAMX	11,663,088	3,265,346	2,112,007	403,986	365,294	384,059	0	1133
MARKETING EXPENSE	MRKTX	0	0	0	0	0	0	0	1133
SERVICES EXPENSE	SERVX	3,642,144	1,014,247	182,957	120,349	71,588	65,386	573,965	1133
- CABSX EXPENSE	CABSX	389,012	194,506	0	73,988	58,855	61,662	0	1133
CORP OPER EXP	CORPX	5,865,371	1,717,181	917,193	312,786	149,844	147,610	189,748	1133
OTHER TAXES (EXCL FIT & ITC)	OTAXES	820,048	217,971	145,048	27,739	22,066	23,118	0	1133
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1133
NON-OPERATING INC & EXP	NONOPX	14,349	4,201	2,795	535	425	446	0	1133
INTEREST & RELATED ITEMS(IRI)	INTREL	102,996	29,786	19,821	3,791	3,015	3,159	0	1133

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	4,775,405	1,373,521	722,064	118,268	45,757	486,079	1,353	1134
- GENERAL SUPPORT FACILITIES	GSF	18,351,863	6,566,754	3,414,358	559,243	216,368	2,298,476	78,309	1134
- CENTRAL OFFICE EQUIPMENT	COE	63,219,057	32,489,976	5,656,002	6,285,213	2,009,969	18,538,791	0	1134
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1134
- - COE CAT 2	COE2	1,368,644	513,948	0	0	513,948	0	0	1134
- - COE CAT 3	COE3	13,739,703	6,285,213	0	6,285,213	0	0	0	1134
- - COE CAT 4.11	COE411	15,827,131	15,720,254	0	0	0	15,720,254	0	1134
- - COE CAT 4.12	COE412	1,194,344	0	0	0	0	0	0	1134
- - COE CAT 4.13	COE413	22,702,587	5,684,891	5,656,002	0	0	28,890	0	1134
- - COE CAT 4.2	COE42	8,386,648	4,285,669	0	0	1,496,022	2,789,648	0	1134
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1134
- INFORMATION ORIG/TERM	IOT	4,611	1,153	1,153	0	0	0	0	1134
- CABLE & WIRE FACILITIES	CWF	140,569,599	40,431,182	32,716,126	0	421,744	7,293,312	0	1134
- - C&WF CAT 1.1	CWF11	287,423	0	0	0	0	0	0	1134
- - C&WF CAT 1.2	CWF12	167,107	167,107	0	0	0	167,107	0	1134
- - C&WF CAT 1.3	CWF13	130,864,503	32,716,126	32,716,126	0	0	0	0	1134
- - C&WF CAT 2	CWF2	3,747,946	3,359,997	0	0	0	3,359,997	0	1134
- - C&WF CAT 3	CWF3	5,502,620	4,187,952	0	0	421,744	3,766,209	0	1134
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1134
- TANGIBLES	TANGIB	612,042	219,004	114,254	18,714	7,240	76,913	1,883	1134
- INTANGIBLES	INTANG	1,083	388	204	33	13	137	0	1134
TELCOM PLANT-OTHER	PLTOTH	3,870,781	1,383,668	728,116	119,259	46,141	490,153	0	1134
ACCUM DEPRECIATION	ACCDEP	137,486,625	48,469,269	26,173,458	4,311,674	1,558,270	16,376,667	49,199	1134
ACCUM AMORTIZATION	ACCAMO	457,650	161,826	85,156	13,948	5,396	57,325	0	1134
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1134
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1134
GENERAL SUPPORT EXP	GSFX	2,136,546	764,509	397,504	65,108	25,190	267,591	9,117	1134
COE EXPENSE	COEX	1,761,065	905,059	55,566	603,332	64,032	182,129	0	1134
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1134
C&WF EXPENSE	CWFX	3,462,698	995,955	805,907	0	10,389	179,659	0	1134
OTHER PROP & PL EXP	OTHPPX	-71	-25	-13	-2	-1	-9	0	1134
NETWORK OPERATIONS EXP	NETOPX	2,651,158	948,650	499,200	81,765	31,634	336,051	0	1134
DEPREC & AMORT EXP	DEPAMX	16,300,893	6,119,377	2,906,720	573,133	229,173	2,406,449	3,902	1134
MARKETING EXPENSE	MRKTX	1,912,711	526,764	276,921	45,357	17,548	186,418	519	1134
SERVICES EXPENSE	SERVX	3,087,681	939,652	390,426	56,761	21,960	127,365	343,141	1134
- CABSX EXPENSE	CABSX	234,286	117,143	0	21,311	8,245	87,587	0	1134
CORP OPER EXP	CORPX	6,081,753	2,103,354	1,127,922	313,131	62,732	469,963	129,606	1134
OTHER TAXES (EXCL FIT & ITC)	OTAXES	1,027,332	367,243	193,251	31,653	12,246	130,093	0	1134
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1134
NON-OPERATING INC & EXP	NONOPX	63,473	21,952	11,540	1,890	731	7,769	22	1134
INTEREST & RELATED ITEMS(IRI)	INTREL	215,365	77,965	40,987	6,713	2,597	27,591	77	1134

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	1,767,070	499,348	287,195	52,804	10,107	149,000	241	1135
- GENERAL SUPPORT FACILITIES	GSF	6,355,387	2,155,301	1,231,028	226,340	43,325	638,674	15,935	1135
- CENTRAL OFFICE EQUIPMENT	COE	21,616,388	11,247,931	1,919,350	3,261,143	308,585	5,758,853	0	1135
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1135
- - COE CAT 2	COE2	99,660	0	0	0	0	0	0	1135
- - COE CAT 3	COE3	6,718,589	3,261,143	0	3,261,143	0	0	0	1135
- - COE CAT 4.11	COE411	5,133,044	5,133,044	0	0	0	5,133,044	0	1135
- - COE CAT 4.12	COE412	283,915	0	0	0	0	0	0	1135
- - COE CAT 4.13	COE413	7,711,464	1,927,026	1,919,350	0	0	7,676	0	1135
- - COE CAT 4.2	COE42	1,556,475	904,892	0	0	286,759	618,133	0	1135
- - COE CAT 4.3	COE43	113,241	21,827	0	0	21,827	0	0	1135
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1135
- CABLE & WIRE FACILITIES	CWF	69,275,981	19,576,379	15,817,485	0	315,642	3,443,253	0	1135
- - C&WF CAT 1.1	CWF11	217,450	0	0	0	0	0	0	1135
- - C&WF CAT 1.2	CWF12	63,258	63,258	0	0	0	63,258	0	1135
- - C&WF CAT 1.3	CWF13	63,269,938	15,817,485	15,817,485	0	0	0	0	1135
- - C&WF CAT 2	CWF2	4,674,081	3,373,177	0	0	0	3,373,177	0	1135
- - C&WF CAT 3	CWF3	641,631	243,507	0	0	236,689	6,818	0	1135
- - C&WF CAT 4	CWF4	409,623	78,952	0	0	78,952	0	0	1135
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1135
- INTANGIBLES	INTANG	109,414	37,106	21,341	3,924	751	11,072	18	1135
TELCOM PLANT-OTHER	PLTOTH	6,764,740	2,293,039	1,319,441	242,596	46,436	684,543	22	1135
ACCUM DEPRECIATION	ACCDEP	57,298,316	18,714,583	11,321,236	2,456,533	333,599	4,592,351	10,864	1135
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1135
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1135
NETWORK SUPPORT EXP	NETSPX	1,303	442	254	47	9	132	0	1135
GENERAL SUPPORT EXP	GSFX	528,737	179,310	102,415	18,830	3,604	53,135	1,326	1135
COE EXPENSE	COEX	1,050,699	546,724	36,881	382,898	16,287	110,657	0	1135
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1135
C&WF EXPENSE	CWFX	1,427,470	403,382	325,928	0	6,504	70,950	0	1135
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1135
NETWORK OPERATIONS EXP	NETOPX	3,705,527	1,256,655	723,101	132,951	25,449	375,154	0	1135
DEPREC & AMORT EXP	DEPAMX	6,400,388	2,390,883	1,117,132	374,883	52,738	844,814	1,316	1135
MARKETING EXPENSE	MRKTX	225,496	74,948	43,106	7,926	1,517	22,364	36	1135
SERVICES EXPENSE	SERVX	1,562,709	498,246	195,259	25,782	4,935	46,401	225,869	1135
- CABSX EXPENSE	CABSX	112,748	56,374	0	14,047	2,689	39,638	0	1135
CORP OPER EXP	CORPX	2,795,934	1,069,709	555,639	190,646	19,555	227,659	76,211	1135
OTHER TAXES (EXCL FIT & ITC)	OTAXES	294,615	106,537	61,303	11,271	2,157	31,805	0	1135
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1135
NON-OPERATING INC & EXP	NONOPX	28,759	11,003	6,328	1,164	223	3,283	5	1135
INTEREST & RELATED ITEMS(IRI)	INTREL	332,144	116,858	63,292	9,003	2,683	41,837	44	1135

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	223,047	72,881	36,229	19,736	1,401	15,515	0	1136
- GENERAL SUPPORT FACILITIES	GSF	4,481,694	1,671,604	830,946	452,666	32,134	355,859	0	1136
- CENTRAL OFFICE EQUIPMENT	COE	9,002,449	4,001,603	1,220,174	2,315,862	92,609	372,957	0	1136
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1136
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1136
- - COE CAT 3	COE3	3,446,619	2,315,862	0	2,315,862	0	0	0	1136
- - COE CAT 4.11	COE411	347,978	341,239	0	0	0	341,239	0	1136
- - COE CAT 4.12	COE412	33,191	0	0	0	0	0	0	1136
- - COE CAT 4.13	COE413	4,918,260	1,247,720	1,220,174	0	0	27,546	0	1136
- - COE CAT 4.2	COE42	209,971	87,112	0	0	82,940	4,172	0	1136
- - COE CAT 4.3	COE43	46,430	9,669	0	0	9,669	0	0	1136
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1136
- CABLE & WIRE FACILITIES	CWF	13,926,142	4,550,414	3,030,988	0	71,790	1,447,636	0	1136
- - C&WF CAT 1.1	CWF11	24,882	0	0	0	0	0	0	1136
- - C&WF CAT 1.2	CWF12	68,427	68,427	0	0	0	68,427	0	1136
- - C&WF CAT 1.3	CWF13	12,123,954	3,030,988	3,030,988	0	0	0	0	1136
- - C&WF CAT 2	CWF2	1,495,272	1,375,882	0	0	0	1,375,882	0	1136
- - C&WF CAT 3	CWF3	138,352	59,445	0	0	56,118	3,327	0	1136
- - C&WF CAT 4	CWF4	75,255	15,672	0	0	15,672	0	0	1136
- TANGIBLES	TANGIB	35,759	13,338	6,630	3,612	256	2,839	0	1136
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1136
TELCOM PLANT-OTHER	PLTOTH	619,551	231,083	114,870	62,577	4,442	49,194	0	1136
ACCUM DEPRECIATION	ACCDEP	18,490,736	6,878,224	3,427,431	1,876,473	143,903	1,430,417	0	1136
ACCUM AMORTIZATION	ACCAMO	15,471	5,770	2,868	1,563	111	1,228	0	1136
NET DEFERRED FIT	NTDFIT	592,299	220,919	109,817	59,824	4,247	47,030	0	1136
NETWORK SUPPORT EXP	NETSPX	23,396	8,726	4,338	2,363	168	1,858	0	1136
GENERAL SUPPORT EXP	GSFX	113,811	42,450	21,102	11,495	816	9,037	0	1136
COE EXPENSE	COEX	849,384	377,553	114,944	218,750	8,724	35,134	0	1136
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1136
C&WF EXPENSE	CWFX	900,128	294,120	195,911	0	4,640	93,569	0	1136
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1136
NETWORK OPERATIONS EXP	NETOPX	238,679	89,024	44,253	24,107	1,711	18,952	0	1136
DEPREC & AMORT EXP	DEPAMX	1,120,704	439,850	193,893	156,152	7,816	81,989	0	1136
MARKETING EXPENSE	MRKTX	1,299	374	186	101	7	80	0	1136
SERVICES EXPENSE	SERVX	158,350	32,438	4,573	9,123	598	5,558	12,586	1136
- CABSX EXPENSE	CABSX	23,571	11,786	0	6,346	450	4,989	0	1136
CORP OPER EXP	CORPX	1,157,954	451,739	215,562	136,727	8,568	84,412	6,471	1136
OTHER TAXES (EXCL FIT & ITC)	OTAXES	164,189	61,592	30,617	16,679	1,184	13,112	0	1136
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1136
NON-OPERATING INC & EXP	NONOPX	225	88	44	24	2	19	0	1136
INTEREST & RELATED ITEMS(IRI)	INTREL	223,333	83,500	41,310	22,281	1,327	18,582	0	1136

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	8,634	2,194	2,083	53	44	12	0	1137
- GENERAL SUPPORT FACILITIES	GSF	1,837,065	470,310	445,377	11,430	9,410	2,614	1,479	1137
- CENTRAL OFFICE EQUIPMENT	COE	10,190,712	2,662,600	2,396,719	234,902	16,529	14,450	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	544,072	234,902	0	234,902	0	0	0	1137
- - COE CAT 4.11	COE411	0	0	0	0	0	0	0	1137
- - COE CAT 4.12	COE412	34,156	13,979	0	0	0	13,979	0	1137
- - COE CAT 4.13	COE413	9,586,876	2,396,719	2,396,719	0	0	0	0	1137
- - COE CAT 4.2	COE42	25,608	17,000	0	0	16,529	471	0	1137
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1137
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1137
- CABLE & WIRE FACILITIES	CWF	27,445,133	6,972,646	6,756,515	0	176,860	39,271	0	1137
- - C&WF CAT 1.1	CWF11	0	0	0	0	0	0	0	1137
- - C&WF CAT 1.2	CWF12	0	0	0	0	0	0	0	1137
- - C&WF CAT 1.3	CWF13	27,026,060	6,756,515	6,756,515	0	0	0	0	1137
- - C&WF CAT 2	CWF2	150,396	39,271	0	0	0	39,271	0	1137
- - C&WF CAT 3	CWF3	268,677	176,860	0	0	176,860	0	0	1137
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1137
- TANGIBLES	TANGIB	171,425	43,887	41,685	1,070	881	245	6	1137
- INTANGIBLES	INTANG	123,346	31,578	29,994	770	634	176	5	1137
TELCOM PLANT-OTHER	PLTOTH	0	0	0	0	0	0	0	1137
ACCUM DEPRECIATION	ACCDEP	16,287,107	4,173,457	3,950,644	134,537	63,846	23,407	1,022	1137
ACCUM AMORTIZATION	ACCAMO	34,734	8,891	8,446	217	178	50	0	1137
NET DEFERRED FIT	NTDFIT	1,085,149	285,054	254,605	20,808	8,178	1,463	0	1137
NETWORK SUPPORT EXP	NETSPX	98,631	25,251	23,984	616	507	141	4	1137
GENERAL SUPPORT EXP	GSFX	414,876	106,213	100,582	2,581	2,125	590	334	1137
COE EXPENSE	COEX	452,575	118,247	61,067	56,391	421	368	0	1137
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1137
C&WF EXPENSE	CWFX	719,492	182,792	177,126	0	4,636	1,030	0	1137
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1137
NETWORK OPERATIONS EXP	NETOPX	119,369	30,560	29,031	745	613	170	0	1137
DEPREC & AMORT EXP	DEPAMX	3,077,575	789,595	745,227	27,202	12,542	4,410	214	1137
MARKETING EXPENSE	MRKTX	1,174,106	354,845	337,045	8,650	7,121	1,978	52	1137
SERVICES EXPENSE	SERVX	1,471,304	377,909	225,318	50,845	31,854	8,122	61,770	1137
- CABSX EXPENSE	CABSX	138,383	69,192	0	33,720	27,760	7,712	0	1137
CORP OPER EXP	CORPX	1,032,634	307,101	250,997	27,819	10,976	2,879	14,431	1137
OTHER TAXES (EXCL FIT & ITC)	OTAXES	505,953	133,789	127,096	3,262	2,685	746	0	1137
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1137
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1137
INTEREST & RELATED ITEMS(IRI)	INTREL	0	0	0	0	0	0	0	1137

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	165,494	44,872	19,123	14,971	803	9,957	19	1138
- GENERAL SUPPORT FACILITIES	GSF	3,173,315	1,244,386	529,139	414,242	22,208	275,505	3,292	1138
- CENTRAL OFFICE EQUIPMENT	COE	6,065,026	3,657,636	287,151	2,177,643	67,183	1,125,658	0	1138
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1138
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1138
- - COE CAT 3	COE3	3,521,746	2,177,643	0	2,177,643	0	0	0	1138
- - COE CAT 4.11	COE411	918,273	918,273	0	0	0	918,273	0	1138
- - COE CAT 4.12	COE412	5,080	0	0	0	0	0	0	1138
- - COE CAT 4.13	COE413	1,156,550	291,124	287,151	0	0	3,973	0	1138
- - COE CAT 4.2	COE42	463,377	270,595	0	0	67,183	203,413	0	1138
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1138
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1138
- CABLE & WIRE FACILITIES	CWF	10,572,756	2,866,715	2,494,500	0	49,561	322,654	0	1138
- - C&WF CAT 1.1	CWF11	34,511	0	0	0	0	0	0	1138
- - C&WF CAT 1.2	CWF12	34,511	34,511	0	0	0	34,511	0	1138
- - C&WF CAT 1.3	CWF13	9,978,001	2,494,500	2,494,500	0	0	0	0	1138
- - C&WF CAT 2	CWF2	389,741	287,372	0	0	0	287,372	0	1138
- - C&WF CAT 3	CWF3	135,992	50,332	0	0	49,561	771	0	1138
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1138
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1138
- INTANGIBLES	INTANG	280,344	109,934	46,851	36,677	1,966	24,393	47	1138
TELCOM PLANT-OTHER	PLTOTH	513,439	201,255	85,805	67,173	3,601	44,676	0	1138
ACCUM DEPRECIATION	ACCDEP	11,536,070	4,571,923	1,865,325	1,781,022	71,535	851,688	2,353	1138
ACCUM AMORTIZATION	ACCAMO	152,084	59,613	25,416	19,897	1,067	13,233	0	1138
NET DEFERRED FIT	NTDFIT	911,005	355,768	153,058	117,316	6,385	79,009	0	1138
NETWORK SUPPORT EXP	NETSPX	5,224	2,049	873	683	37	455	1	1138
GENERAL SUPPORT EXP	GSFX	165,907	65,059	27,664	21,657	1,161	14,404	172	1138
COE EXPENSE	COEX	420,643	253,677	26,346	108,512	15,543	103,277	0	1138
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1138
C&WF EXPENSE	CWFX	265,278	71,928	62,589	0	1,244	8,096	0	1138
OTHER PROP & PL EXP	OTHPPX	803	315	134	105	6	70	0	1138
NETWORK OPERATIONS EXP	NETOPX	481,111	188,663	80,436	62,970	3,376	41,881	0	1138
DEPREC & AMORT EXP	DEPAMX	1,222,127	527,465	184,073	166,846	11,619	164,787	140	1138
MARKETING EXPENSE	MRKTX	0	0	0	0	0	0	0	1138
SERVICES EXPENSE	SERVX	278,923	63,230	26,915	8,311	446	3,185	24,373	1138
- CABSX EXPENSE	CABSX	15,435	7,718	0	4,490	241	2,986	0	1138
CORP OPER EXP	CORPX	1,273,652	552,807	214,028	163,144	17,595	138,239	19,801	1138
OTHER TAXES (EXCL FIT & ITC)	OTAXES	69,099	22,920	9,772	7,650	410	5,088	0	1138
INVESTMENT TAX CREDITS (ITC)	ITC	7,888	3,092	1,318	1,032	55	686	0	1138
NON-OPERATING INC & EXP	NONOPX	3,345	1,452	619	484	26	322	1	1138
INTEREST & RELATED ITEMS(IRI)	INTREL	79,175	30,400	12,955	10,142	544	6,745	13	1138

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	62,496	17,899	8,964	4,052	1,362	3,521	0	1139
- GENERAL SUPPORT FACILITIES	GSF	1,294,962	425,929	213,312	96,422	32,400	83,795	0	1139
- CENTRAL OFFICE EQUIPMENT	COE	3,147,192	1,301,423	249,177	700,762	121,673	229,811	0	1139
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1139
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1139
- - COE CAT 3	COE3	1,499,637	700,762	0	700,762	0	0	0	1139
- - COE CAT 4.11	COE411	169,631	169,631	0	0	0	169,631	0	1139
- - COE CAT 4.12	COE412	44,463	0	0	0	0	0	0	1139
- - COE CAT 4.13	COE413	1,021,445	268,760	249,177	0	0	19,584	0	1139
- - COE CAT 4.2	COE42	334,186	149,473	0	0	108,876	40,597	0	1139
- - COE CAT 4.3	COE43	77,830	12,796	0	0	12,796	0	0	1139
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1139
- CABLE & WIRE FACILITIES	CWF	6,264,186	1,794,094	1,301,105	0	113,802	379,186	0	1139
- - C&WF CAT 1.1	CWF11	26,910	0	0	0	0	0	0	1139
- - C&WF CAT 1.2	CWF12	102,258	102,258	0	0	0	102,258	0	1139
- - C&WF CAT 1.3	CWF13	5,204,418	1,301,105	1,301,105	0	0	0	0	1139
- - C&WF CAT 2	CWF2	408,440	216,566	0	0	0	216,566	0	1139
- - C&WF CAT 3	CWF3	233,514	126,707	0	0	66,345	60,362	0	1139
- - C&WF CAT 4	CWF4	288,645	47,457	0	0	47,457	0	0	1139
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1139
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1139
TELCOM PLANT-OTHER	PLTOTH	168,435	55,400	27,745	12,542	4,214	10,899	0	1139
ACCUM DEPRECIATION	ACCDEP	5,871,259	2,000,669	880,073	660,566	126,152	333,878	0	1139
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1139
NET DEFERRED FIT	NTDFIT	387,197	127,366	63,764	28,877	9,681	25,042	0	1139
NETWORK SUPPORT EXP	NETSPX	25,540	8,400	4,207	1,902	639	1,653	0	1139
GENERAL SUPPORT EXP	GSFX	123,697	40,685	20,376	9,210	3,095	8,004	0	1139
COE EXPENSE	COEX	77,315	31,971	4,719	20,594	2,305	4,353	0	1139
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1139
C&WF EXPENSE	CWFX	248,201	71,086	51,553	0	4,509	15,024	0	1139
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1139
NETWORK OPERATIONS EXP	NETOPX	104,374	34,330	17,193	7,772	2,611	6,754	0	1139
DEPREC & AMORT EXP	DEPAMX	454,120	157,172	65,799	54,229	10,500	26,644	0	1139
MARKETING EXPENSE	MRKTX	27,471	4,037	2,022	914	307	794	0	1139
SERVICES EXPENSE	SERVX	185,207	62,963	23,384	6,917	2,325	1,592	28,744	1139
- CABSX EXPENSE	CABSX	4,862	2,431	0	1,102	370	958	0	1139
CORP OPER EXP	CORPX	736,142	248,675	128,511	43,723	14,594	35,281	26,566	1139
OTHER TAXES (EXCL FIT & ITC)	OTAXES	67,819	22,306	11,171	5,050	1,697	4,388	0	1139
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1139
NON-OPERATING INC & EXP	NONOPX	22,104	7,467	3,740	1,690	568	1,469	0	1139
INTEREST & RELATED ITEMS(IRI)	INTREL	125,014	39,189	19,627	8,872	2,981	7,710	0	1139

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	1,125,887	323,858	203,963	31,351	23,420	65,125	0	1140
- GENERAL SUPPORT FACILITIES	GSF	4,386,628	1,365,837	860,190	132,221	98,770	274,656	0	1140
- CENTRAL OFFICE EQUIPMENT	COE	10,755,644	4,066,305	1,514,128	1,235,942	179,371	1,136,864	0	1140
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1140
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1140
- - COE CAT 3	COE3	2,931,865	1,235,942	0	1,235,942	0	0	0	1140
- - COE CAT 4.11	COE411	994,511	960,945	0	0	0	960,945	0	1140
- - COE CAT 4.12	COE412	19,667	0	0	0	0	0	0	1140
- - COE CAT 4.13	COE413	6,130,318	1,560,084	1,514,128	0	0	45,956	0	1140
- - COE CAT 4.2	COE42	581,621	276,583	0	0	146,621	129,962	0	1140
- - COE CAT 4.3	COE43	97,662	32,750	0	0	32,750	0	0	1140
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1140
- CABLE & WIRE FACILITIES	CWF	30,248,630	8,700,939	6,526,553	0	743,890	1,430,496	0	1140
- - C&WF CAT 1.1	CWF11	120,056	0	0	0	0	0	0	1140
- - C&WF CAT 1.2	CWF12	198,093	198,093	0	0	0	198,093	0	1140
- - C&WF CAT 1.3	CWF13	26,106,213	6,526,553	6,526,553	0	0	0	0	1140
- - C&WF CAT 2	CWF2	732,317	463,264	0	0	0	463,264	0	1140
- - C&WF CAT 3	CWF3	1,981,827	1,140,764	0	0	371,624	769,140	0	1140
- - C&WF CAT 4	CWF4	1,110,124	372,266	0	0	372,266	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	1,562,480	486,500	306,393	47,096	35,181	97,830	0	1140
ACCUM DEPRECIATION	ACCDEP	25,886,948	8,176,241	4,926,391	1,056,564	566,124	1,627,163	0	1140
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1140
NET DEFERRED FIT	NTDFIT	581,423	181,076	113,992	17,548	13,089	36,448	0	1140
NETWORK SUPPORT EXP	NETSPX	74,763	23,278	14,661	2,253	1,683	4,681	0	1140
GENERAL SUPPORT EXP	GSFX	286,400	89,175	56,161	8,633	6,449	17,932	0	1140
COE EXPENSE	COEX	460,568	174,123	57,609	66,434	6,825	43,255	0	1140
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1140
C&WF EXPENSE	CWFX	426,419	122,658	92,006	0	10,487	20,166	0	1140
OTHER PROP & PL EXP	OTHPPX	994	309	195	30	22	62	0	1140
NETWORK OPERATIONS EXP	NETOPX	428,969	133,565	84,118	12,930	9,659	26,859	0	1140
DEPREC & AMORT EXP	DEPAMX	2,701,062	845,866	525,193	88,648	60,338	171,687	0	1140
MARKETING EXPENSE	MRKTX	0	0	0	0	0	0	0	1140
SERVICES EXPENSE	SERVX	369,637	113,117	22,266	10,268	6,893	18,619	55,072	1140
- CABSX EXPENSE	CABSX	54,360	27,180	0	7,107	5,309	14,764	0	1140
CORP OPER EXP	CORPX	847,818	322,107	177,460	44,178	18,461	57,810	24,197	1140
OTHER TAXES (EXCL FIT & ITC)	OTAXES	267,541	84,119	52,977	8,143	6,083	16,915	0	1140
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1140
NON-OPERATING INC & EXP	NONOPX	7,140	2,719	1,712	263	197	547	0	1140
INTEREST & RELATED ITEMS(IRI)	INTREL	306,602	93,728	59,029	9,073	6,778	18,848	0	1140

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	953,339	269,811	132,548	33,491	6,001	97,428	344	1141
- GENERAL SUPPORT FACILITIES	GSF	5,772,516	2,046,367	999,906	252,646	45,271	734,972	13,571	1141
- CENTRAL OFFICE EQUIPMENT	COE	8,582,478	4,163,812	733,448	1,069,254	119,597	2,241,514	0	1141
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1141
- - COE CAT 2	COE2	169,001	28,810	0	0	28,810	0	0	1141
- - COE CAT 3	COE3	2,624,425	1,069,254	0	1,069,254	0	0	0	1141
- - COE CAT 4.11	COE411	1,947,322	1,947,322	0	0	0	1,947,322	0	1141
- - COE CAT 4.12	COE412	105,020	0	0	0	0	0	0	1141
- - COE CAT 4.13	COE413	2,954,699	734,797	733,448	0	0	1,349	0	1141
- - COE CAT 4.2	COE42	608,246	347,038	0	0	54,196	292,843	0	1141
- - COE CAT 4.3	COE43	173,765	36,592	0	0	36,592	0	0	1141
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1141
- CABLE & WIRE FACILITIES	CWF	15,686,029	4,439,415	3,498,371	0	71,997	869,046	0	1141
- - C&WF CAT 1.1	CWF11	93,290	0	0	0	0	0	0	1141
- - C&WF CAT 1.2	CWF12	6,434	6,434	0	0	0	6,434	0	1141
- - C&WF CAT 1.3	CWF13	13,993,485	3,498,371	3,498,371	0	0	0	0	1141
- - C&WF CAT 2	CWF2	1,300,191	862,533	0	0	0	862,533	0	1141
- - C&WF CAT 3	CWF3	71,979	25,612	0	0	25,533	79	0	1141
- - C&WF CAT 4	CWF4	220,650	46,465	0	0	46,465	0	0	1141
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1141
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1141
TELCOM PLANT-OTHER	PLTOTH	440,972	156,126	76,796	19,404	3,477	56,449	0	1141
ACCUM DEPRECIATION	ACCDEP	22,327,429	7,664,712	4,097,257	748,097	164,340	2,646,413	8,604	1141
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1141
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1141
NETWORK SUPPORT EXP	NETSPX	29,466	10,446	5,132	1,297	232	3,772	13	1141
GENERAL SUPPORT EXP	GSFX	377,424	133,797	65,377	16,519	2,960	48,055	887	1141
COE EXPENSE	COEX	691,061	335,270	30,893	194,204	15,760	94,413	0	1141
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1141
C&WF EXPENSE	CWFX	655,938	185,642	146,290	0	3,011	36,341	0	1141
OTHER PROP & PL EXP	OTHPPX	8,919	3,162	1,555	393	70	1,143	0	1141
NETWORK OPERATIONS EXP	NETOPX	304,733	108,028	53,138	13,426	2,406	39,058	0	1141
DEPREC & AMORT EXP	DEPAMX	1,723,886	684,307	263,615	92,205	16,905	310,217	1,365	1141
MARKETING EXPENSE	MRKTX	16,474	4,825	2,370	599	107	1,742	6	1141
SERVICES EXPENSE	SERVX	385,471	122,928	33,870	9,826	1,761	15,442	62,030	1141
- CABSX EXPENSE	CABSX	40,476	20,238	0	4,950	887	14,401	0	1141
CORP OPER EXP	CORPX	1,177,109	481,557	204,539	115,743	12,888	117,556	30,832	1141
OTHER TAXES (EXCL FIT & ITC)	OTAXES	89,435	31,973	15,727	3,974	712	11,560	0	1141
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1141
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1141
INTEREST & RELATED ITEMS(IRI)	INTREL	6,745	2,526	1,241	314	56	912	3	1141

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	674,700	184,941	101,071	30,966	9,052	43,852	0	1142
- GENERAL SUPPORT FACILITIES	GSF	2,841,091	920,033	502,804	154,049	45,030	218,151	0	1142
- CENTRAL OFFICE EQUIPMENT	COE	13,850,034	5,867,777	854,505	2,258,789	568,610	2,185,873	0	1142
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1142
- - COE CAT 2	COE2	464,635	153,871	0	0	153,871	0	0	1142
- - COE CAT 3	COE3	6,215,590	2,258,789	0	2,258,789	0	0	0	1142
- - COE CAT 4.11	COE411	1,842,837	1,842,837	0	0	0	1,842,837	0	1142
- - COE CAT 4.12	COE412	639,074	0	0	0	0	0	0	1142
- - COE CAT 4.13	COE413	3,451,873	871,960	854,505	0	0	17,455	0	1142
- - COE CAT 4.2	COE42	1,236,025	740,320	0	0	414,740	325,581	0	1142
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1142
- INFORMATION ORIG/TERM	IOT	877	219	219	0	0	0	0	1142
- CABLE & WIRE FACILITIES	CWF	27,807,397	7,622,255	6,517,776	0	91,649	1,012,829	0	1142
- - C&WF CAT 1.1	CWF11	125,070	0	0	0	0	0	0	1142
- - C&WF CAT 1.2	CWF12	133,139	133,139	0	0	0	133,139	0	1142
- - C&WF CAT 1.3	CWF13	26,071,105	6,517,776	6,517,776	0	0	0	0	1142
- - C&WF CAT 2	CWF2	1,291,092	876,823	0	0	0	876,823	0	1142
- - C&WF CAT 3	CWF3	186,990	94,516	0	0	91,649	2,867	0	1142
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1142
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1142
- INTANGIBLES	INTANG	507,649	164,392	89,841	27,526	8,046	38,979	0	1142
TELCOM PLANT-OTHER	PLTOTH	967,718	313,377	171,262	52,471	15,338	74,306	0	1142
ACCUM DEPRECIATION	ACCDEP	31,013,834	9,912,622	5,260,169	2,228,353	452,223	1,971,877	0	1142
ACCUM AMORTIZATION	ACCAMO	438,454	141,985	77,596	23,774	6,949	33,666	0	1142
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1142
NETWORK SUPPORT EXP	NETSPX	10,541	3,414	1,865	572	167	809	0	1142
GENERAL SUPPORT EXP	GSFX	314,482	101,839	55,656	17,052	4,984	24,147	0	1142
COE EXPENSE	COEX	590,841	250,319	32,430	110,162	24,770	82,957	0	1142
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1142
C&WF EXPENSE	CWFX	614,766	168,513	144,095	0	2,026	22,392	0	1142
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1142
NETWORK OPERATIONS EXP	NETOPX	692,715	224,323	122,594	37,560	10,979	53,190	0	1142
DEPREC & AMORT EXP	DEPAMX	2,022,495	669,895	392,635	31,561	36,699	208,999	0	1142
MARKETING EXPENSE	MRKTX	3,973	1,401	766	235	69	332	0	1142
SERVICES EXPENSE	SERVX	530,318	166,673	37,627	25,425	7,432	29,073	67,116	1142
- CABSX EXPENSE	CABSX	104,267	52,134	0	19,249	5,627	27,258	0	1142
CORP OPER EXP	CORPX	1,605,806	574,821	275,812	109,526	28,916	122,082	38,486	1142
OTHER TAXES (EXCL FIT & ITC)	OTAXES	119,395	38,664	21,130	6,474	1,892	9,168	0	1142
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1142
NON-OPERATING INC & EXP	NONOPX	20,936	7,494	4,096	1,255	367	1,777	0	1142
INTEREST & RELATED ITEMS(IRI)	INTREL	124,209	41,016	22,416	6,868	2,007	9,725	0	1142

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	5,529,292	1,684,672	985,498	59,796	81,793	557,585	0	1143
- GENERAL SUPPORT FACILITIES	GSF	16,777,075	5,366,642	3,139,373	190,484	260,559	1,776,226	0	1143
- CENTRAL OFFICE EQUIPMENT	COE	15,899,518	6,254,910	1,920,016	1,053,812	370,136	2,910,946	0	1143
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1143
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1143
- - COE CAT 3	COE3	3,757,843	1,053,812	0	1,053,812	0	0	0	1143
- - COE CAT 4.11	COE411	2,580,394	2,552,580	0	0	0	2,552,580	0	1143
- - COE CAT 4.12	COE412	100,688	0	0	0	0	0	0	1143
- - COE CAT 4.13	COE413	7,787,408	1,972,440	1,920,016	0	0	52,424	0	1143
- - COE CAT 4.2	COE42	1,146,662	577,220	0	0	271,277	305,942	0	1143
- - COE CAT 4.3	COE43	526,523	98,858	0	0	98,858	0	0	1143
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1143
- CABLE & WIRE FACILITIES	CWF	76,915,823	23,434,816	15,447,848	0	1,071,347	6,915,621	0	1143
- - C&WF CAT 1.1	CWF11	441,869	0	0	0	0	0	0	1143
- - C&WF CAT 1.2	CWF12	421,784	421,784	0	0	0	421,784	0	1143
- - C&WF CAT 1.3	CWF13	61,791,391	15,447,848	15,447,848	0	0	0	0	1143
- - C&WF CAT 2	CWF2	6,001,954	3,348,459	0	0	0	3,348,459	0	1143
- - C&WF CAT 3	CWF3	4,687,723	3,546,225	0	0	400,848	3,145,377	0	1143
- - C&WF CAT 4	CWF4	3,571,102	670,499	0	0	670,499	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	3,878,366	1,240,610	725,731	44,034	60,234	410,611	0	1143
ACCUM DEPRECIATION	ACCDEP	74,896,842	23,991,904	14,128,288	682,682	1,174,127	8,006,805	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	104,618	33,465	19,576	1,188	1,625	11,076	0	1143
GENERAL SUPPORT EXP	GSFX	675,454	216,064	126,393	7,669	10,490	71,512	0	1143
COE EXPENSE	COEX	1,999,082	786,444	185,407	284,197	35,742	281,097	0	1143
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1143
C&WF EXPENSE	CWFX	1,444,164	440,010	290,047	0	20,116	129,847	0	1143
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1143
NETWORK OPERATIONS EXP	NETOPX	1,629,789	521,336	304,971	18,504	25,312	172,549	0	1143
DEPREC & AMORT EXP	DEPAMX	4,364,219	1,359,298	695,789	228,543	56,045	378,921	0	1143
MARKETING EXPENSE	MRKTX	534,210	164,180	96,042	5,827	7,971	54,339	0	1143
SERVICES EXPENSE	SERVX	945,781	202,042	35,074	6,767	7,881	51,963	100,357	1143
- CABSX EXPENSE	CABSX	125,942	62,971	0	5,386	7,367	50,219	0	1143
CORP OPER EXP	CORPX	3,824,910	1,306,018	610,741	172,566	58,100	411,185	53,426	1143
OTHER TAXES (EXCL FIT & ITC)	OTAXES	477,702	152,807	89,389	5,424	7,419	50,575	0	1143
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1143
NON-OPERATING INC & EXP	NONOPX	106,074	36,219	21,187	1,286	1,758	11,988	0	1143
INTEREST & RELATED ITEMS(IRI)	INTREL	340,835	108,114	63,245	3,837	5,249	35,783	0	1143

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	133,345	40,968	23,564	3,546	7,121	6,737	0	1144
- GENERAL SUPPORT FACILITIES	GSF	4,803,896	1,576,738	906,918	136,474	274,050	259,296	0	1144
- CENTRAL OFFICE EQUIPMENT	COE	4,294,041	1,742,929	647,659	573,508	10,278	511,484	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	1,146,214	573,508	0	573,508	0	0	0	1144
- - COE CAT 4.11	COE411	506,699	502,639	0	0	0	502,639	0	1144
- - COE CAT 4.12	COE412	16,224	0	0	0	0	0	0	1144
- - COE CAT 4.13	COE413	2,600,565	655,603	647,659	0	0	7,944	0	1144
- - COE CAT 4.2	COE42	24,339	11,179	0	0	10,278	901	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	15,893,529	4,883,049	3,163,514	0	1,141,371	578,164	0	1144
- - C&WF CAT 1.1	CWF11	9,700	0	0	0	0	0	0	1144
- - C&WF CAT 1.2	CWF12	38,801	38,801	0	0	0	38,801	0	1144
- - C&WF CAT 1.3	CWF13	12,654,054	3,163,514	3,163,514	0	0	0	0	1144
- - C&WF CAT 2	CWF2	488,035	439,254	0	0	0	439,254	0	1144
- - C&WF CAT 3	CWF3	2,702,938	1,241,480	0	0	1,141,371	100,109	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	0	0	0	0	0	0	0	1144
TELCOM PLANT-OTHER	PLTOTH	25,523	8,377	4,818	725	1,456	1,378	0	1144
ACCUM DEPRECIATION	ACCDEP	7,283,353	2,395,749	1,335,591	298,134	434,409	327,614	0	1144
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1144
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1144
NETWORK SUPPORT EXP	NETSPX	33,110	10,867	6,251	941	1,889	1,787	0	1144
GENERAL SUPPORT EXP	GSFX	112,728	37,000	21,282	3,202	6,431	6,085	0	1144
COE EXPENSE	COEX	423,464	171,882	50,025	81,556	794	39,507	0	1144
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1144
C&WF EXPENSE	CWFX	270,683	83,163	53,878	0	19,439	9,847	0	1144
OTHER PROP & PL EXP	OTHPPX	1,797	590	339	51	103	97	0	1144
NETWORK OPERATIONS EXP	NETOPX	417,336	136,978	78,788	11,856	23,808	22,526	0	1144
DEPREC & AMORT EXP	DEPAMX	1,742,753	642,593	268,408	204,658	65,733	103,794	0	1144
MARKETING EXPENSE	MRKTX	122,527	25,015	14,388	2,165	4,348	4,114	0	1144
SERVICES EXPENSE	SERVX	324,010	88,494	22,600	5,937	11,920	7,654	40,384	1144
- CABSX EXPENSE	CABSX	33,899	16,950	0	3,453	6,935	6,561	0	1144
CORP OPER EXP	CORPX	1,252,388	440,226	212,984	78,389	50,968	67,939	29,948	1144
OTHER TAXES (EXCL FIT & ITC)	OTAXES	127,218	41,756	24,017	3,614	7,257	6,867	0	1144
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1144
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1144
INTEREST & RELATED ITEMS(IRI)	INTREL	241	79	45	7	14	13	0	1144

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	767,278	218,639	108,968	42,382	22,947	42,975	1,367	1145
- GENERAL SUPPORT FACILITIES	GSF	13,374,668	4,845,026	2,331,901	906,982	491,057	919,673	195,413	1145
- CENTRAL OFFICE EQUIPMENT	COE	16,831,879	10,433,906	1,116,772	5,153,573	962,690	3,200,871	0	1145
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1145
- - COE CAT 2	COE2	104,358	57,189	0	0	57,189	0	0	1145
- - COE CAT 3	COE3	6,063,028	5,153,573	0	5,153,573	0	0	0	1145
- - COE CAT 4.11	COE411	3,078,753	2,326,435	0	0	0	2,326,435	0	1145
- - COE CAT 4.12	COE412	56,909	0	0	0	0	0	0	1145
- - COE CAT 4.13	COE413	4,635,668	1,161,045	1,116,772	0	0	44,274	0	1145
- - COE CAT 4.2	COE42	2,893,165	1,735,663	0	0	905,501	830,162	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	56,099,373	15,985,727	12,133,360	0	1,827,550	2,024,816	0	1145
- - C&WF CAT 1.1	CWF11	1,350,549	0	0	0	0	0	0	1145
- - C&WF CAT 1.2	CWF12	481,018	481,018	0	0	0	481,018	0	1145
- - C&WF CAT 1.3	CWF13	48,533,440	12,133,360	12,133,360	0	0	0	0	1145
- - C&WF CAT 2	CWF2	564,528	181,819	0	0	0	181,819	0	1145
- - C&WF CAT 3	CWF3	5,169,838	3,189,530	0	0	1,827,550	1,361,980	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	5,067	1,836	915	356	193	361	11	1145
TELCOM PLANT-OTHER	PLTOTH	887,725	319,572	160,274	62,338	33,751	63,210	0	1145
ACCUM DEPRECIATION	ACCDEP	36,430,662	12,629,478	6,793,147	1,811,917	1,384,358	2,528,085	111,971	1145
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1145
NET DEFERRED FIT	NTDFIT	1,955,102	706,048	352,749	140,824	74,133	138,342	0	1145
NETWORK SUPPORT EXP	NETSPX	23,928	8,668	4,320	1,680	910	1,704	54	1145
GENERAL SUPPORT EXP	GSFX	695,680	252,013	121,293	47,176	25,542	47,837	10,164	1145
COE EXPENSE	COEX	717,390	444,703	25,076	323,828	23,926	71,873	0	1145
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1145
C&WF EXPENSE	CWFX	1,008,372	287,339	218,094	0	32,850	36,396	0	1145
OTHER PROP & PL EXP	OTHPPX	879	318	160	62	34	63	0	1145
NETWORK OPERATIONS EXP	NETOPX	882,171	319,570	160,273	62,337	33,751	63,210	0	1145
DEPREC & AMORT EXP	DEPAMX	4,759,014	1,910,975	773,882	477,317	200,619	451,159	7,998	1145
MARKETING EXPENSE	MRKTX	274,295	104,331	51,998	20,224	10,950	20,507	652	1145
SERVICES EXPENSE	SERVX	957,193	378,868	32,689	54,346	28,047	44,651	219,135	1145
- CABSX EXPENSE	CABSX	216,628	108,314	0	42,386	22,949	42,979	0	1145
CORP OPER EXP	CORPX	1,775,297	753,208	290,257	199,631	61,108	112,120	90,093	1145
OTHER TAXES (EXCL FIT & ITC)	OTAXES	1,309,328	478,598	233,489	101,368	49,760	94,023	-42	1145
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1145
NON-OPERATING INC & EXP	NONOPX	3,400	1,443	719	280	151	284	9	1145
INTEREST & RELATED ITEMS(IRI)	INTREL	447,018	166,503	82,983	32,276	17,475	32,728	1,041	1145

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	585,338	145,242	121,761	13,230	790	9,462	0	1146
- GENERAL SUPPORT FACILITIES	GSF	3,094,752	828,213	694,316	75,439	4,505	53,953	0	1146
- CENTRAL OFFICE EQUIPMENT	COE	11,453,285	3,633,221	2,108,985	989,905	40,633	493,698	0	1146
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1146
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1146
- - COE CAT 3	COE3	1,916,552	989,905	0	989,905	0	0	0	1146
- - COE CAT 4.11	COE411	442,839	253,199	0	0	0	253,199	0	1146
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1146
- - COE CAT 4.13	COE413	8,690,885	2,135,931	2,108,985	0	0	26,945	0	1146
- - COE CAT 4.2	COE42	403,009	254,186	0	0	40,633	213,553	0	1146
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1146
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1146
- CABLE & WIRE FACILITIES	CWF	29,155,947	7,234,559	7,001,806	0	18,480	214,273	0	1146
- - C&WF CAT 1.1	CWF11	756,952	0	0	0	0	0	0	1146
- - C&WF CAT 1.2	CWF12	89,458	89,458	0	0	0	89,458	0	1146
- - C&WF CAT 1.3	CWF13	28,007,223	7,001,806	7,001,806	0	0	0	0	1146
- - C&WF CAT 2	CWF2	204,801	117,098	0	0	0	117,098	0	1146
- - C&WF CAT 3	CWF3	97,513	26,197	0	0	18,480	7,717	0	1146
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1146
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1146
- INTANGIBLES	INTANG	87,986	23,547	19,740	2,145	128	1,534	0	1146
TELCOM PLANT-OTHER	PLTOTH	1,094,158	292,817	245,477	26,672	1,593	19,075	0	1146
ACCUM DEPRECIATION	ACCDEP	17,636,299	4,807,513	3,886,906	529,484	30,044	361,079	0	1146
ACCUM AMORTIZATION	ACCAMO	81,236	21,740	18,226	1,980	118	1,416	0	1146
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1146
NETWORK SUPPORT EXP	NETSPX	24,937	6,674	5,595	608	36	435	0	1146
GENERAL SUPPORT EXP	GSFX	1,101,731	294,844	247,176	26,856	1,604	19,207	0	1146
COE EXPENSE	COEX	938,405	297,682	11,369	283,432	219	2,661	0	1146
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1146
C&WF EXPENSE	CWFX	1,012,933	251,342	243,256	0	642	7,444	0	1146
OTHER PROP & PL EXP	OTHPPX	2,911	779	653	71	4	51	0	1146
NETWORK OPERATIONS EXP	NETOPX	969,527	259,463	217,516	23,634	1,411	16,902	0	1146
DEPREC & AMORT EXP	DEPAMX	2,589,062	768,325	514,681	197,667	4,295	51,683	0	1146
MARKETING EXPENSE	MRKTX	207,086	80,743	67,690	7,355	439	5,260	0	1146
SERVICES EXPENSE	SERVX	952,059	388,688	131,601	94,495	4,694	48,849	109,049	1146
- CABSX EXPENSE	CABSX	238,973	119,487	0	67,320	4,020	48,147	0	1146
CORP OPER EXP	CORPX	1,924,885	678,449	403,267	183,263	3,800	42,329	45,789	1146
OTHER TAXES (EXCL FIT & ITC)	OTAXES	14,946	14,946	12,530	1,361	81	974	0	1146
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1146
NON-OPERATING INC & EXP	NONOPX	38,044	13,409	11,241	1,221	73	874	0	1146
INTEREST & RELATED ITEMS(IRI)	INTREL	0	0	0	0	0	0	0	1146

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	22,151	5,818	1,642	2,330	670	1,177	0	1147
- GENERAL SUPPORT FACILITIES	GSF	847,560	427,955	120,756	171,379	49,244	86,576	0	1147
- CENTRAL OFFICE EQUIPMENT	COE	3,986,240	2,943,677	188,493	1,577,583	438,228	739,373	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	1,855,980	1,544,652	0	1,544,652	0	0	0	1147
- - COE CAT 4.11	COE411	667,262	667,262	0	0	0	667,262	0	1147
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1147
- - COE CAT 4.13	COE413	774,685	196,088	188,493	0	0	7,595	0	1147
- - COE CAT 4.2	COE42	651,306	502,744	0	0	438,228	64,516	0	1147
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1147
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1147
- CABLE & WIRE FACILITIES	CWF	3,978,624	1,045,061	946,304	0	24,538	74,220	0	1147
- - C&WF CAT 1.1	CWF11	65,860	0	0	0	0	0	0	1147
- - C&WF CAT 1.2	CWF12	38,129	38,129	0	0	0	38,129	0	1147
- - C&WF CAT 1.3	CWF13	3,785,215	946,304	946,304	0	0	0	0	1147
- - C&WF CAT 2	CWF2	0	0	0	0	0	0	0	1147
- - C&WF CAT 3	CWF3	89,419	60,628	0	0	24,538	36,090	0	1147
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1147
- TANGIBLES	TANGIB	155,048	78,288	22,091	31,351	9,008	15,838	0	1147
- INTANGIBLES	INTANG	24,074	12,156	3,430	4,868	1,399	2,459	0	1147
TELCOM PLANT-OTHER	PLTOTH	246,597	124,513	35,134	49,863	14,328	25,189	0	1147
ACCUM DEPRECIATION	ACCDEP	4,712,406	2,639,687	564,811	1,405,210	243,201	426,466	0	1147
ACCUM AMORTIZATION	ACCAMO	25,303	12,776	3,605	5,116	1,470	2,585	0	1147
NET DEFERRED FIT	NTDFIT	355,054	179,276	50,586	71,793	20,629	36,268	0	1147
NETWORK SUPPORT EXP	NETSPX	31,142	15,725	4,437	6,297	1,809	3,181	0	1147
GENERAL SUPPORT EXP	GSFX	162,044	81,820	23,087	32,766	9,415	16,552	0	1147
COE EXPENSE	COEX	507,292	378,805	26,366	187,716	61,299	103,423	0	1147
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1147
C&WF EXPENSE	CWFX	159,784	41,970	38,004	0	985	2,981	0	1147
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1147
NETWORK OPERATIONS EXP	NETOPX	46,426	23,442	6,615	9,388	2,697	4,742	0	1147
DEPREC & AMORT EXP	DEPAMX	704,409	434,925	68,450	249,121	43,020	74,334	0	1147
MARKETING EXPENSE	MRKTX	0	0	0	0	0	0	0	1147
SERVICES EXPENSE	SERVX	152,178	78,603	12,369	24,568	6,476	8,115	27,074	1147
- CABSX EXPENSE	CABSX	39,667	19,833	0	11,065	3,179	5,590	0	1147
CORP OPER EXP	CORPX	677,936	429,984	86,221	175,924	55,788	93,783	18,268	1147
OTHER TAXES (EXCL FIT & ITC)	OTAXES	522	522	147	209	60	106	0	1147
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1147
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1147
INTEREST & RELATED ITEMS(IRI)	INTREL	0	0	0	0	0	0	0	1147

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	130,477	36,735	13,820	10,456	4,057	8,402	0	1148
- GENERAL SUPPORT FACILITIES	GSF	4,295,199	1,872,213	704,349	532,900	206,760	428,204	0	1148
- CENTRAL OFFICE EQUIPMENT	COE	15,727,487	9,580,106	1,411,107	4,141,633	1,603,530	2,423,836	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	4,872,509	4,141,633	0	4,141,633	0	0	0	1148
- - COE CAT 4.11	COE411	1,547,305	1,526,486	0	0	0	1,526,486	0	1148
- - COE CAT 4.12	COE412	223,977	167,984	0	0	0	167,984	0	1148
- - COE CAT 4.13	COE413	5,850,720	1,468,336	1,411,107	0	0	57,230	0	1148
- - COE CAT 4.2	COE42	3,232,976	2,275,667	0	0	1,603,530	672,137	0	1148
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1148
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1148
- CABLE & WIRE FACILITIES	CWF	17,654,260	4,970,498	4,063,005	0	3,380	904,113	0	1148
- - C&WF CAT 1.1	CWF11	429,197	0	0	0	0	0	0	1148
- - C&WF CAT 1.2	CWF12	164,781	164,781	0	0	0	164,781	0	1148
- - C&WF CAT 1.3	CWF13	16,252,018	4,063,005	4,063,005	0	0	0	0	1148
- - C&WF CAT 2	CWF2	765,853	704,411	0	0	0	704,411	0	1148
- - C&WF CAT 3	CWF3	42,410	38,301	0	0	3,380	34,921	0	1148
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1148
- TANGIBLES	TANGIB	324,680	81,484	78,308	0	0	3,176	0	1148
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1148
TELCOM PLANT-OTHER	PLTOTH	6,424,692	2,790,277	1,057,792	790,293	306,625	635,566	0	1148
ACCUM DEPRECIATION	ACCDEP	24,300,250	11,118,266	3,752,964	3,252,495	1,416,578	2,696,229	0	1148
ACCUM AMORTIZATION	ACCAMO	323,757	81,252	78,085	0	0	3,167	0	1148
NET DEFERRED FIT	NTDFIT	1,193,347	657,513	141,314	389,196	41,314	85,689	0	1148
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1148
GENERAL SUPPORT EXP	GSFX	187,354	81,665	30,723	23,245	9,019	18,678	0	1148
COE EXPENSE	COEX	1,046,751	637,609	66,514	381,261	75,584	114,250	0	1148
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1148
C&WF EXPENSE	CWFX	568,778	160,138	130,900	0	109	29,128	0	1148
OTHER PROP & PL EXP	OTHPPX	19,435	8,441	3,175	2,403	932	1,931	0	1148
NETWORK OPERATIONS EXP	NETOPX	530,177	231,096	86,941	65,778	25,521	52,855	0	1148
DEPREC & AMORT EXP	DEPAMX	2,457,379	1,162,950	364,265	397,690	138,307	262,688	0	1148
MARKETING EXPENSE	MRKTX	94,549	44,951	16,911	12,795	4,964	10,281	0	1148
SERVICES EXPENSE	SERVX	273,650	111,017	23,612	24,454	8,472	7,562	46,916	1148
- CABSX EXPENSE	CABSX	39,454	19,727	0	9,002	3,493	7,233	0	1148
CORP OPER EXP	CORPX	1,156,825	576,463	182,551	219,257	53,575	100,908	20,172	1148
OTHER TAXES (EXCL FIT & ITC)	OTAXES	512,785	217,098	89,833	57,389	21,592	48,285	0	1148
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1148
NON-OPERATING INC & EXP	NONOPX	7,320	3,667	1,380	1,044	405	839	0	1148
INTEREST & RELATED ITEMS(IRI)	INTREL	13,923	5,564	2,093	1,584	615	1,273	0	1148

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	26,063	7,876	3,114	1,548	681	2,533	0	1149
- GENERAL SUPPORT FACILITIES	GSF	3,381,906	1,355,221	535,887	266,333	117,155	435,846	0	1149
- CENTRAL OFFICE EQUIPMENT	COE	9,572,646	5,082,404	759,868	1,749,958	643,524	1,929,054	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	3,630,837	1,749,958	0	1,749,958	0	0	0	1149
- - COE CAT 4.11	COE411	1,488,132	1,482,634	0	0	0	1,482,634	0	1149
- - COE CAT 4.12	COE412	73,777	0	0	0	0	0	0	1149
- - COE CAT 4.13	COE413	3,086,513	792,256	759,868	0	0	32,388	0	1149
- - COE CAT 4.2	COE42	1,293,387	1,057,556	0	0	643,524	414,031	0	1149
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1149
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1149
- CABLE & WIRE FACILITIES	CWF	12,648,413	3,822,176	2,761,219	0	126,254	934,703	0	1149
- - C&WF CAT 1.1	CWF11	53,242	0	0	0	0	0	0	1149
- - C&WF CAT 1.2	CWF12	117,692	117,692	0	0	0	117,692	0	1149
- - C&WF CAT 1.3	CWF13	11,044,876	2,761,219	2,761,219	0	0	0	0	1149
- - C&WF CAT 2	CWF2	679,798	459,869	0	0	0	459,869	0	1149
- - C&WF CAT 3	CWF3	752,805	483,395	0	0	126,254	357,142	0	1149
- - C&WF CAT 4	CWF4	0	0	0	0	0	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	428,149	171,571	67,843	33,718	14,832	55,178	0	1149
ACCUM DEPRECIATION	ACCDEP	12,368,265	5,105,935	1,802,943	1,298,057	445,945	1,558,989	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	54	22	9	4	2	7	0	1149
GENERAL SUPPORT EXP	GSFX	567,610	227,457	89,942	44,701	19,663	73,151	0	1149
COE EXPENSE	COEX	1,447,067	768,291	56,358	521,131	47,729	143,074	0	1149
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1149
C&WF EXPENSE	CWFX	736,830	222,660	160,854	0	7,355	54,451	0	1149
OTHER PROP & PL EXP	OTHPPX	44,512	17,837	7,053	3,505	1,542	5,737	0	1149
NETWORK OPERATIONS EXP	NETOPX	964,400	386,461	152,816	75,949	33,409	124,288	0	1149
DEPREC & AMORT EXP	DEPAMX	1,837,147	827,477	246,920	157,348	88,229	334,980	0	1149
MARKETING EXPENSE	MRKTX	305,329	124,451	49,211	24,458	10,758	40,024	0	1149
SERVICES EXPENSE	SERVX	478,052	152,422	24,129	20,837	9,165	24,388	73,903	1149
- CABSX EXPENSE	CABSX	90,432	45,216	0	14,698	6,465	24,053	0	1149
CORP OPER EXP	CORPX	1,028,176	467,284	145,005	163,740	30,734	110,282	17,523	1149
OTHER TAXES (EXCL FIT & ITC)	OTAXES	0	0	0	0	0	0	0	1149
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1149
NON-OPERATING INC & EXP	NONOPX	3,680	1,672	661	329	145	538	0	1149
INTEREST & RELATED ITEMS(IRI)	INTREL	0	0	0	0	0	0	0	1149

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	52,406	13,495	3,770	9,303	87	335	0	1150
- GENERAL SUPPORT FACILITIES	GSF	1,335,301	659,687	184,305	454,789	4,238	16,355	0	1150
- CENTRAL OFFICE EQUIPMENT	COE	8,131,567	4,914,797	722,076	4,061,677	15,515	115,528	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	5,080,780	4,061,677	0	4,061,677	0	0	0	1150
- - COE CAT 4.11	COE411	107,678	107,678	0	0	0	107,678	0	1150
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1150
- - COE CAT 4.13	COE413	2,893,547	727,318	722,076	0	0	5,242	0	1150
- - COE CAT 4.2	COE42	49,562	18,124	0	0	15,515	2,609	0	1150
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1150
- INFORMATION ORIG/TERM	IOT	17,493	4,373	4,373	0	0	0	0	1150
- CABLE & WIRE FACILITIES	CWF	3,776,391	972,437	919,564	0	22,338	30,535	0	1150
- - C&WF CAT 1.1	CWF11	0	0	0	0	0	0	0	1150
- - C&WF CAT 1.2	CWF12	6,676	6,676	0	0	0	6,676	0	1150
- - C&WF CAT 1.3	CWF13	3,678,254	919,564	919,564	0	0	0	0	1150
- - C&WF CAT 2	CWF2	0	0	0	0	0	0	0	1150
- - C&WF CAT 3	CWF3	91,461	46,198	0	0	22,338	23,859	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	251,044	124,025	34,650	85,503	797	3,075	0	1150
ACCUM DEPRECIATION	ACCDEP	7,683,537	4,033,921	955,618	2,946,967	21,394	109,943	0	1150
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1150
NET DEFERRED FIT	NTDFIT	894,201	446,653	121,199	312,062	2,790	10,602	0	1150
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1150
GENERAL SUPPORT EXP	GSFX	42,931	21,209	5,926	14,622	136	526	0	1150
COE EXPENSE	COEX	559,679	338,275	53,502	275,063	1,150	8,560	0	1150
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1150
C&WF EXPENSE	CWFX	169,167	43,561	41,193	0	1,001	1,368	0	1150
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1150
NETWORK OPERATIONS EXP	NETOPX	48,395	23,909	6,680	16,483	154	593	0	1150
DEPREC & AMORT EXP	DEPAMX	1,200,738	653,198	139,184	493,238	3,076	17,700	0	1150
MARKETING EXPENSE	MRKTX	0	0	0	0	0	0	0	1150
SERVICES EXPENSE	SERVX	80,853	39,602	413	26,661	248	959	11,321	1150
- CABSX EXPENSE	CABSX	20,296	10,148	0	9,708	90	349	0	1150
CORP OPER EXP	CORPX	495,299	258,723	67,966	176,928	1,429	6,382	6,018	1150
OTHER TAXES (EXCL FIT & ITC)	OTAXES	311,404	153,026	44,323	103,970	1,024	3,709	0	1150
INVESTMENT TAX CREDITS (ITC)	ITC	19,804	9,784	2,733	6,745	63	243	0	1150
NON-OPERATING INC & EXP	NONOPX	3,954	2,065	577	1,424	13	51	0	1150
INTEREST & RELATED ITEMS(IRI)	INTREL	54	24	7	17	0	1	0	1150

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	15,047	4,487	2,279	880	762	566	0	1151
- GENERAL SUPPORT FACILITIES	GSF	296,750	107,148	54,420	21,016	18,206	13,506	0	1151
- CENTRAL OFFICE EQUIPMENT	COE	1,592,210	856,909	133,425	430,528	168,191	124,764	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	633,540	430,528	0	430,528	0	0	0	1151
- - COE CAT 4.11	COE411	114,789	114,789	0	0	0	114,789	0	1151
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1151
- - COE CAT 4.13	COE413	535,543	133,425	133,425	0	0	0	0	1151
- - COE CAT 4.2	COE42	209,661	131,029	0	0	121,054	9,975	0	1151
- - COE CAT 4.3	COE43	98,677	47,137	0	0	47,137	0	0	1151
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1151
- CABLE & WIRE FACILITIES	CWF	4,487,059	1,338,140	981,441	0	204,782	151,916	0	1151
- - C&WF CAT 1.1	CWF11	13,556	0	0	0	0	0	0	1151
- - C&WF CAT 1.2	CWF12	0	0	0	0	0	0	0	1151
- - C&WF CAT 1.3	CWF13	3,925,765	981,441	981,441	0	0	0	0	1151
- - C&WF CAT 2	CWF2	190,891	151,916	0	0	0	151,916	0	1151
- - C&WF CAT 3	CWF3	265,762	161,272	0	0	161,272	0	0	1151
- - C&WF CAT 4	CWF4	91,085	43,511	0	0	43,511	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	40,389	14,583	7,407	2,860	2,478	1,838	0	1151
ACCUM DEPRECIATION	ACCDEP	4,170,167	1,475,170	781,228	302,234	224,883	166,824	0	1151
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1151
NET DEFERRED FIT	NTDFIT	493,311	207,916	73,846	60,819	42,054	31,196	0	1151
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1151
GENERAL SUPPORT EXP	GSFX	285,648	103,139	52,384	20,229	17,525	13,000	0	1151
COE EXPENSE	COEX	62,686	33,737	3,375	22,951	4,255	3,156	0	1151
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1151
C&WF EXPENSE	CWFX	236,991	70,676	51,836	0	10,816	8,024	0	1151
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1151
NETWORK OPERATIONS EXP	NETOPX	136,170	49,167	24,972	9,643	8,354	6,197	0	1151
DEPREC & AMORT EXP	DEPAMX	311,272	121,748	51,848	31,100	22,275	16,524	0	1151
MARKETING EXPENSE	MRKTX	3,879	1,403	713	275	238	177	0	1151
SERVICES EXPENSE	SERVX	92,202	30,116	5,439	3,276	2,837	2,108	16,456	1151
- CABSX EXPENSE	CABSX	15,233	7,617	0	3,036	2,630	1,951	0	1151
CORP OPER EXP	CORPX	417,089	151,860	78,211	27,769	21,686	16,089	8,106	1151
OTHER TAXES (EXCL FIT & ITC)	OTAXES	29,518	14,024	7,121	2,493	2,532	1,878	0	1151
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1151
NON-OPERATING INC & EXP	NONOPX	2,793	1,017	516	199	173	128	0	1151
INTEREST & RELATED ITEMS(IRI)	INTREL	548	198	100	39	34	25	0	1151

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

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	1152
- GENERAL SUPPORT FACILITIES	GSF	321,663	204,933	14,561	73,903	11,266	105,203	0	1152
- CENTRAL OFFICE EQUIPMENT	COE	590,078	464,553	2,647	343,264	14,674	103,968	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	403,841	343,264	0	343,264	0	0	0	1152
- - COE CAT 4.11	COE411	100,812	100,755	0	0	0	100,755	0	1152
- - COE CAT 4.12	COE412	31,999	0	0	0	0	0	0	1152
- - COE CAT 4.13	COE413	10,587	2,647	2,647	0	0	0	0	1152
- - COE CAT 4.2	COE42	42,839	17,887	0	0	14,674	3,213	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	903,982	487,320	64,988	0	37,655	384,678	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	259,951	64,988	64,988	0	0	0	0	1152
- - C&WF CAT 2	CWF2	99,156	7,065	0	0	0	7,065	0	1152
- - C&WF CAT 3	CWF3	544,875	415,268	0	0	37,655	377,613	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	777,144	463,064	42,011	85,277	32,471	303,304	0	1152
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1152
NET DEFERRED FIT	NTDFIT	106,707	68,326	4,806	25,981	3,602	33,938	0	1152
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1152
GENERAL SUPPORT EXP	GSFX	3,402	2,167	154	782	119	1,113	0	1152
COE EXPENSE	COEX	33,438	26,325	285	13,283	1,578	11,180	0	1152
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1152
C&WF EXPENSE	CWFX	30,734	16,568	2,209	0	1,280	13,078	0	1152
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1152
NETWORK OPERATIONS EXP	NETOPX	1,560	994	71	358	55	510	0	1152
DEPREC & AMORT EXP	DEPAMX	82,452	54,679	3,261	25,061	2,559	23,798	0	1152
MARKETING EXPENSE	MRKTX	737	221	16	80	12	113	0	1152
SERVICES EXPENSE	SERVX	24,730	11,388	1,193	4,988	760	2,067	2,380	1152
- CABSX EXPENSE	CABSX	6,809	3,405	0	1,322	201	1,881	0	1152
CORP OPER EXP	CORPX	147,885	100,342	6,835	33,916	6,619	48,831	4,142	1152
OTHER TAXES (EXCL FIT & ITC)	OTAXES	23,083	15,221	1,043	5,833	807	7,538	0	1152
INVESTMENT TAX CREDITS (ITC)	ITC	777	495	35	179	27	254	0	1152
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1152
INTEREST & RELATED ITEMS(IRI)	INTREL	103	69	5	25	4	35	0	1152

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	15,595	3,883	1,403	2,410	8	63	0	1153
- GENERAL SUPPORT FACILITIES	GSF	324,138	140,596	50,790	87,262	280	2,264	0	1153
- CENTRAL OFFICE EQUIPMENT	COE	1,025,445	667,056	54,549	599,923	1,922	10,661	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	784,839	599,923	0	599,923	0	0	0	1153
- - COE CAT 4.11	COE411	0	0	0	0	0	0	0	1153
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1153
- - COE CAT 4.13	COE413	221,819	54,549	54,549	0	0	0	0	1153
- - COE CAT 4.2	COE42	18,787	12,583	0	0	1,922	10,661	0	1153
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1153
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1153
- CABLE & WIRE FACILITIES	CWF	1,202,992	299,534	294,632	0	0	4,902	0	1153
- - C&WF CAT 1.1	CWF11	19,561	0	0	0	0	0	0	1153
- - C&WF CAT 1.2	CWF12	0	0	0	0	0	0	0	1153
- - C&WF CAT 1.3	CWF13	1,178,529	294,632	294,632	0	0	0	0	1153
- - C&WF CAT 2	CWF2	0	0	0	0	0	0	0	1153
- - C&WF CAT 3	CWF3	4,902	4,902	0	0	0	4,902	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	1,579,209	747,142	217,906	517,226	1,380	10,629	0	1153
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1153
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1153
NETWORK SUPPORT EXP	NETSPX	3,004	1,303	471	809	3	21	0	1153
GENERAL SUPPORT EXP	GSFX	39,053	16,939	6,119	10,514	34	273	0	1153
COE EXPENSE	COEX	124,914	81,257	39,711	32,385	1,400	7,761	0	1153
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1153
C&WF EXPENSE	CWFX	32,996	8,216	8,081	0	0	134	0	1153
OTHER PROP & PL EXP	OTHPPX	4,151	1,801	650	1,118	4	29	0	1153
NETWORK OPERATIONS EXP	NETOPX	3,710	1,609	581	999	3	26	0	1153
DEPREC & AMORT EXP	DEPAMX	141,546	68,051	18,975	47,501	208	1,369	0	1153
MARKETING EXPENSE	MRKTX	0	0	0	0	0	0	0	1153
SERVICES EXPENSE	SERVX	42,317	19,517	3,282	7,082	22	99	9,031	1153
- CABSX EXPENSE	CABSX	7,472	3,736	0	3,630	12	94	0	1153
CORP OPER EXP	CORPX	243,333	148,866	67,113	60,287	1,669	9,507	10,291	1153
OTHER TAXES (EXCL FIT & ITC)	OTAXES	4,819	2,090	755	1,297	4	34	0	1153
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1153
NON-OPERATING INC & EXP	NONOPX	204	125	45	77	0	2	0	1153
INTEREST & RELATED ITEMS(IRI)	INTREL	40,251	14,889	7,437	7,122	34	295	0	1153

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	193,495	82,119	24,935	10,553	30,452	16,180	0	1154
- GENERAL SUPPORT FACILITIES	GSF	2,852,175	1,340,954	407,171	172,316	497,258	264,209	0	1154
- CENTRAL OFFICE EQUIPMENT	COE	12,306,284	6,835,934	1,316,101	2,130,194	1,580,300	1,809,339	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	2,506,110	2,130,194	0	2,130,194	0	0	0	1154
- - COE CAT 4.11	COE411	1,877,932	1,737,628	0	0	0	1,737,628	0	1154
- - COE CAT 4.12	COE412	199,813	0	0	0	0	0	0	1154
- - COE CAT 4.13	COE413	5,307,398	1,347,255	1,316,101	0	0	31,154	0	1154
- - COE CAT 4.2	COE42	1,033,709	787,630	0	0	747,073	40,557	0	1154
- - COE CAT 4.3	COE43	1,381,322	833,227	0	0	833,227	0	0	1154
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1154
- CABLE & WIRE FACILITIES	CWF	22,952,671	9,741,109	3,717,395	0	4,566,867	1,456,846	0	1154
- - C&WF CAT 1.1	CWF11	33,439	0	0	0	0	0	0	1154
- - C&WF CAT 1.2	CWF12	87,996	87,996	0	0	0	87,996	0	1154
- - C&WF CAT 1.3	CWF13	14,869,581	3,717,395	3,717,395	0	0	0	0	1154
- - C&WF CAT 2	CWF2	2,046,082	1,326,228	0	0	0	1,326,228	0	1154
- - C&WF CAT 3	CWF3	4,424,141	3,709,842	0	0	3,667,220	42,622	0	1154
- - C&WF CAT 4	CWF4	1,491,433	899,647	0	0	899,647	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	75,997	35,730	10,849	4,591	13,250	7,040	0	1154
ACCUM DEPRECIATION	ACCDEP	23,448,810	9,714,102	3,931,313	1,931,681	1,815,515	2,035,593	0	1154
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1154
NET DEFERRED FIT	NTDFIT	699,106	328,685	99,803	42,237	121,884	64,761	0	1154
NETWORK SUPPORT EXP	NETSPX	223,871	105,253	31,959	13,525	39,030	20,738	0	1154
GENERAL SUPPORT EXP	GSFX	397,314	186,798	56,720	24,004	69,269	36,805	0	1154
COE EXPENSE	COEX	1,169,175	649,457	91,377	322,737	109,720	125,622	0	1154
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1154
C&WF EXPENSE	CWFX	1,245,397	528,546	201,703	0	247,795	79,048	0	1154
OTHER PROP & PL EXP	OTHPPX	50,460	23,724	7,204	3,049	8,797	4,674	0	1154
NETWORK OPERATIONS EXP	NETOPX	305,066	143,427	43,551	18,431	53,186	28,260	0	1154
DEPREC & AMORT EXP	DEPAMX	2,486,105	1,197,556	343,614	230,660	379,525	243,758	0	1154
MARKETING EXPENSE	MRKTX	81,111	46,971	14,262	6,036	17,418	9,255	0	1154
SERVICES EXPENSE	SERVX	531,593	213,478	64,647	2,982	8,604	11,244	126,002	1154
- CABSX EXPENSE	CABSX	22,446	11,223	0	2,071	5,976	3,175	0	1154
CORP OPER EXP	CORPX	2,107,700	1,028,484	309,143	202,774	287,387	163,794	65,384	1154
OTHER TAXES (EXCL FIT & ITC)	OTAXES	271,272	155,436	33,771	10,628	82,074	28,962	0	1154
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1154
NON-OPERATING INC & EXP	NONOPX	14,903	7,272	2,208	934	2,697	1,433	0	1154
INTEREST & RELATED ITEMS(IRI)	INTREL	255,357	143,408	43,545	18,428	53,179	28,256	0	1154

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	401,329	114,203	48,789	27,463	13,780	24,057	114	1155
- GENERAL SUPPORT FACILITIES	GSF	4,426,303	1,556,847	659,937	371,465	186,386	325,403	13,655	1155
- CENTRAL OFFICE EQUIPMENT	COE	14,806,410	6,419,983	1,036,623	2,807,887	560,575	2,014,898	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	7,276,043	2,707,016	0	2,707,016	0	0	0	1155
- - COE CAT 4.11	COE411	1,070,016	1,068,756	0	0	0	1,068,756	0	1155
- - COE CAT 4.12	COE412	164,177	0	0	0	0	0	0	1155
- - COE CAT 4.13	COE413	4,227,733	1,071,261	1,036,623	0	0	34,638	0	1155
- - COE CAT 4.2	COE42	1,836,448	1,454,481	0	0	542,977	911,504	0	1155
- - COE CAT 4.3	COE43	96,885	17,598	0	0	17,598	0	0	1155
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1155
- CABLE & WIRE FACILITIES	CWF	19,549,737	5,563,101	4,131,011	0	898,919	533,171	0	1155
- - C&WF CAT 1.1	CWF11	185,720	0	0	0	0	0	0	1155
- - C&WF CAT 1.2	CWF12	138,035	138,035	0	0	0	138,035	0	1155
- - C&WF CAT 1.3	CWF13	16,524,045	4,131,011	4,131,011	0	0	0	0	1155
- - C&WF CAT 2	CWF2	600,162	393,149	0	0	0	393,149	0	1155
- - C&WF CAT 3	CWF3	1,092,631	717,607	0	0	715,620	1,987	0	1155
- - C&WF CAT 4	CWF4	1,009,144	183,299	0	0	183,299	0	0	1155
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1155
- INTANGIBLES	INTANG	14,413	5,069	2,166	1,219	612	1,068	5	1155
TELCOM PLANT-OTHER	PLTOTH	436,575	153,401	65,601	36,926	18,528	32,347	0	1155
ACCUM DEPRECIATION	ACCDEP	27,427,392	9,899,710	3,683,803	3,110,634	1,076,673	2,020,012	8,589	1155
ACCUM AMORTIZATION	ACCAMO	14,413	5,064	2,166	1,219	612	1,068	0	1155
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1155
NETWORK SUPPORT EXP	NETSPX	24,928	8,768	3,746	2,108	1,058	1,847	9	1155
GENERAL SUPPORT EXP	GSFX	131,755	46,342	19,644	11,057	5,548	9,686	406	1155
COE EXPENSE	COEX	909,577	400,585	3,794	387,364	2,052	7,375	0	1155
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1155
C&WF EXPENSE	CWFX	733,467	208,716	154,987	0	33,726	20,004	0	1155
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1155
NETWORK OPERATIONS EXP	NETOPX	442,839	155,758	66,609	37,493	18,812	32,844	0	1155
DEPREC & AMORT EXP	DEPAMX	1,778,960	631,408	316,940	33,956	94,687	185,328	497	1155
MARKETING EXPENSE	MRKTX	197,591	46,777	19,984	11,249	5,644	9,854	47	1155
SERVICES EXPENSE	SERVX	698,515	267,014	75,651	58,185	21,559	16,891	94,728	1155
- CABSX EXPENSE	CABSX	83,263	41,631	0	17,509	8,785	15,337	0	1155
CORP OPER EXP	CORPX	1,281,420	532,418	195,325	216,657	37,741	42,054	40,641	1155
OTHER TAXES (EXCL FIT & ITC)	OTAXES	134,759	47,351	20,249	11,398	5,719	9,985	0	1155
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1155
NON-OPERATING INC & EXP	NONOPX	7,238	3,007	1,285	723	363	634	3	1155
INTEREST & RELATED ITEMS(IRI)	INTREL	0	0	0	0	0	0	0	1155

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	43,098	24,922	3,620	4,252	12,411	4,632	7	1156
- GENERAL SUPPORT FACILITIES	GSF	3,404,930	1,996,609	289,547	340,057	992,666	370,457	3,882	1156
- CENTRAL OFFICE EQUIPMENT	COE	5,029,613	3,033,934	345,586	1,986,103	443,780	258,465	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	2,336,592	1,947,037	0	1,947,037	0	0	0	1156
- - COE CAT 4.11	COE411	251,807	251,807	0	0	0	251,807	0	1156
- - COE CAT 4.12	COE412	399,001	0	0	0	0	0	0	1156
- - COE CAT 4.13	COE413	1,388,339	347,984	345,586	0	0	2,398	0	1156
- - COE CAT 4.2	COE42	399,301	360,259	0	0	355,999	4,260	0	1156
- - COE CAT 4.3	COE43	215,270	87,781	0	0	87,781	0	0	1156
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1156
- CABLE & WIRE FACILITIES	CWF	15,208,626	8,794,454	1,378,780	0	5,467,925	1,947,749	0	1156
- - C&WF CAT 1.1	CWF11	14,350	0	0	0	0	0	0	1156
- - C&WF CAT 1.2	CWF12	9,567	9,567	0	0	0	9,567	0	1156
- - C&WF CAT 1.3	CWF13	5,515,120	1,378,780	1,378,780	0	0	0	0	1156
- - C&WF CAT 2	CWF2	633,028	19,177	0	0	0	19,177	0	1156
- - C&WF CAT 3	CWF3	7,091,135	6,593,644	0	0	4,674,638	1,919,006	0	1156
- - C&WF CAT 4	CWF4	1,945,427	793,287	0	0	793,287	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	323,141	189,478	27,525	32,327	94,365	35,216	45	1156
ACCUM DEPRECIATION	ACCDEP	14,795,404	8,790,489	1,216,361	1,999,611	4,046,676	1,525,661	2,181	1156
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1156
NET DEFERRED FIT	NTDFIT	1,086,705	638,905	92,071	111,304	317,318	118,212	0	1156
NETWORK SUPPORT EXP	NETSPX	6,759	3,963	576	676	1,974	737	1	1156
GENERAL SUPPORT EXP	GSFX	304,382	178,486	25,884	30,399	88,739	33,117	347	1156
COE EXPENSE	COEX	397,692	242,982	51,665	86,332	66,345	38,640	0	1156
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1156
C&WF EXPENSE	CWFX	774,208	447,689	70,188	0	278,349	99,152	0	1156
OTHER PROP & PL EXP	OTHPPX	5,910	3,466	504	591	1,726	644	0	1156
NETWORK OPERATIONS EXP	NETOPX	213,927	125,444	18,227	21,407	62,489	23,321	0	1156
DEPREC & AMORT EXP	DEPAMX	1,548,490	932,842	122,068	276,273	386,158	148,163	180	1156
MARKETING EXPENSE	MRKTX	34,344	14,116	2,051	2,408	7,030	2,624	4	1156
SERVICES EXPENSE	SERVX	254,661	109,495	14,613	11,869	33,797	2,412	46,804	1156
- CABSX EXPENSE	CABSX	21,669	10,835	0	2,163	6,315	2,357	0	1156
CORP OPER EXP	CORPX	654,070	391,952	70,071	52,517	184,685	68,565	16,114	1156
OTHER TAXES (EXCL FIT & ITC)	OTAXES	89,292	69,123	10,563	7,525	37,250	13,772	14	1156
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1156
NON-OPERATING INC & EXP	NONOPX	1,597	957	139	163	477	178	0	1156
INTEREST & RELATED ITEMS(IRI)	INTREL	0	0	0	0	0	0	0	1156

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	268,760	72,217	31,997	13,559	12,641	14,019	0	1157
- GENERAL SUPPORT FACILITIES	GSF	1,172,448	458,661	203,222	86,115	80,286	89,038	0	1157
- CENTRAL OFFICE EQUIPMENT	COE	3,962,020	2,305,499	286,187	744,041	621,198	654,074	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	875,342	744,041	0	744,041	0	0	0	1157
- - COE CAT 4.11	COE411	644,923	641,693	0	0	0	641,693	0	1157
- - COE CAT 4.12	COE412	184,397	0	0	0	0	0	0	1157
- - COE CAT 4.13	COE413	1,144,748	286,187	286,187	0	0	0	0	1157
- - COE CAT 4.2	COE42	1,112,610	633,578	0	0	621,198	12,380	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	6,168,009	1,657,364	1,469,665	0	72,476	115,223	0	1157
- - C&WF CAT 1.1	CWF11	0	0	0	0	0	0	0	1157
- - C&WF CAT 1.2	CWF12	0	0	0	0	0	0	0	1157
- - C&WF CAT 1.3	CWF13	5,878,659	1,469,665	1,469,665	0	0	0	0	1157
- - C&WF CAT 2	CWF2	159,793	115,223	0	0	0	115,223	0	1157
- - C&WF CAT 3	CWF3	129,558	72,476	0	0	72,476	0	0	1157
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1157
- TANGIBLES	TANGIB	43,551	17,037	7,549	3,199	2,982	3,307	0	1157
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1157
TELCOM PLANT-OTHER	PLTOTH	176,285	68,962	30,556	12,948	12,071	13,387	0	1157
ACCUM DEPRECIATION	ACCDEP	6,128,483	2,447,686	1,042,012	526,027	417,270	462,376	0	1157
ACCUM AMORTIZATION	ACCAMO	16,297	6,375	2,825	1,197	1,116	1,238	0	1157
NET DEFERRED FIT	NTDFIT	706,956	276,561	122,538	51,925	48,410	53,688	0	1157
NETWORK SUPPORT EXP	NETSPX	7,116	2,784	1,233	523	487	540	0	1157
GENERAL SUPPORT EXP	GSFX	164,288	64,269	28,476	12,067	11,250	12,476	0	1157
COE EXPENSE	COEX	538,296	313,234	39,972	95,142	86,764	91,356	0	1157
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1157
C&WF EXPENSE	CWFX	240,243	64,554	57,243	0	2,823	4,488	0	1157
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1157
NETWORK OPERATIONS EXP	NETOPX	148,855	58,232	25,801	10,933	10,193	11,304	0	1157
DEPREC & AMORT EXP	DEPAMX	663,252	294,353	96,464	69,621	61,582	66,686	0	1157
MARKETING EXPENSE	MRKTX	36,680	9,309	4,125	1,748	1,629	1,807	0	1157
SERVICES EXPENSE	SERVX	56,475	18,936	4,028	2,220	1,669	968	10,051	1157
- CABSX EXPENSE	CABSX	5,140	2,570	0	866	808	896	0	1157
CORP OPER EXP	CORPX	458,146	221,850	70,322	50,163	46,965	50,289	4,111	1157
OTHER TAXES (EXCL FIT & ITC)	OTAXES	156,726	60,537	27,375	10,503	10,742	11,918	0	1157
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1157
NON-OPERATING INC & EXP	NONOPX	11,289	5,467	2,422	1,026	957	1,061	0	1157
INTEREST & RELATED ITEMS(IRI)	INTREL	97,988	36,683	16,254	6,887	6,421	7,121	0	1157

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	191,592	74,419	32,125	3,323	12,183	26,757	30	1158
- GENERAL SUPPORT FACILITIES	GSF	9,126,991	3,904,217	1,682,777	174,076	638,187	1,401,548	7,629	1158
- CENTRAL OFFICE EQUIPMENT	COE	9,065,632	4,898,396	1,280,111	668,888	693,984	2,255,414	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	786,927	668,888	0	668,888	0	0	0	1158
- - COE CAT 4.11	COE411	1,301,979	1,301,979	0	0	0	1,301,979	0	1158
- - COE CAT 4.12	COE412	147,241	0	0	0	0	0	0	1158
- - COE CAT 4.13	COE413	5,154,294	1,307,191	1,280,111	0	0	27,080	0	1158
- - COE CAT 4.2	COE42	1,675,191	1,620,338	0	0	693,984	926,355	0	1158
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1158
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1158
- CABLE & WIRE FACILITIES	CWF	25,936,366	10,074,272	5,185,972	0	1,758,255	3,130,044	0	1158
- - C&WF CAT 1.1	CWF11	27,427	0	0	0	0	0	0	1158
- - C&WF CAT 1.2	CWF12	109,708	109,708	0	0	0	109,708	0	1158
- - C&WF CAT 1.3	CWF13	20,743,889	5,185,972	5,185,972	0	0	0	0	1158
- - C&WF CAT 2	CWF2	3,115,453	2,971,102	0	0	0	2,971,102	0	1158
- - C&WF CAT 3	CWF3	1,939,889	1,807,490	0	0	1,758,255	49,235	0	1158
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1158
- TANGIBLES	TANGIB	21,640	9,257	3,996	413	1,515	3,328	4	1158
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1158
TELCOM PLANT-OTHER	PLTOTH	722,121	308,774	133,347	13,794	50,571	111,062	0	1158
ACCUM DEPRECIATION	ACCDEP	29,479,745	12,645,405	5,433,407	507,973	2,077,702	4,622,907	3,418	1158
ACCUM AMORTIZATION	ACCAMO	21,640	9,253	3,996	413	1,515	3,328	0	1158
NET DEFERRED FIT	NTDFIT	-611,382	-261,423	-112,898	-11,679	-42,816	-94,030	0	1158
NETWORK SUPPORT EXP	NETSPX	1,487	636	275	28	104	229	0	1158
GENERAL SUPPORT EXP	GSFX	878,350	375,729	161,945	16,752	61,417	134,880	734	1158
COE EXPENSE	COEX	675,762	365,132	59,004	170,183	31,987	103,958	0	1158
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1158
C&WF EXPENSE	CWFX	2,079,241	807,624	415,744	0	140,954	250,926	0	1158
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1158
NETWORK OPERATIONS EXP	NETOPX	388,374	166,133	71,746	7,422	27,209	59,756	0	1158
DEPREC & AMORT EXP	DEPAMX	3,570,016	1,580,397	638,128	110,909	250,571	580,322	468	1158
MARKETING EXPENSE	MRKTX	209,078	87,070	37,587	3,888	14,255	31,305	35	1158
SERVICES EXPENSE	SERVX	791,387	420,212	163,869	48,373	56,847	42,122	109,001	1158
- CABSX EXPENSE	CABSX	11,611	5,806	0	457	1,674	3,675	0	1158
CORP OPER EXP	CORPX	1,762,085	821,183	362,939	86,123	116,196	217,597	38,329	1158
OTHER TAXES (EXCL FIT & ITC)	OTAXES	262,684	129,246	56,122	6,491	21,067	45,507	58	1158
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1158
NON-OPERATING INC & EXP	NONOPX	12,738	5,936	2,563	265	972	2,134	2	1158
INTEREST & RELATED ITEMS(IRI)	INTREL	185,627	78,999	34,379	4,145	12,852	27,572	50	1158

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	227,938	58,738	40,747	6,194	6,345	5,452	0	1159
- GENERAL SUPPORT FACILITIES	GSF	7,061,600	2,100,726	1,457,315	221,521	226,918	194,972	0	1159
- CENTRAL OFFICE EQUIPMENT	COE	9,947,866	3,955,505	1,281,104	1,325,077	919,621	429,703	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	1,558,914	1,325,077	0	1,325,077	0	0	0	1159
- - COE CAT 4.11	COE411	723,404	42,950	0	0	0	42,950	0	1159
- - COE CAT 4.12	COE412	13,309	0	0	0	0	0	0	1159
- - COE CAT 4.13	COE413	5,131,543	1,283,955	1,281,104	0	0	2,850	0	1159
- - COE CAT 4.2	COE42	982,402	522,424	0	0	138,521	383,903	0	1159
- - COE CAT 4.3	COE43	1,538,294	781,100	0	0	781,100	0	0	1159
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1159
- CABLE & WIRE FACILITIES	CWF	32,292,731	8,610,472	7,436,164	0	437,743	736,565	0	1159
- - C&WF CAT 1.1	CWF11	24,818	0	0	0	0	0	0	1159
- - C&WF CAT 1.2	CWF12	16,545	16,545	0	0	0	16,545	0	1159
- - C&WF CAT 1.3	CWF13	29,744,656	7,436,164	7,436,164	0	0	0	0	1159
- - C&WF CAT 2	CWF2	1,630,371	716,557	0	0	0	716,557	0	1159
- - C&WF CAT 3	CWF3	42,916	18,018	0	0	14,555	3,463	0	1159
- - C&WF CAT 4	CWF4	833,424	423,188	0	0	423,188	0	0	1159
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1159
- INTANGIBLES	INTANG	247,015	73,483	50,977	7,749	7,938	6,820	0	1159
TELCOM PLANT-OTHER	PLTOTH	717,161	213,345	148,002	22,497	23,045	19,801	0	1159
ACCUM DEPRECIATION	ACCDEP	26,486,306	7,998,565	5,408,197	992,197	866,035	732,135	0	1159
ACCUM AMORTIZATION	ACCAMO	170,249	50,647	35,135	5,341	5,471	4,701	0	1159
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1159
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1159
GENERAL SUPPORT EXP	GSFX	641,904	190,957	132,471	20,136	20,627	17,723	0	1159
COE EXPENSE	COEX	779,391	338,302	43,961	248,040	31,557	14,745	0	1159
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1159
C&WF EXPENSE	CWFX	948,751	252,973	218,472	0	12,861	21,640	0	1159
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1159
NETWORK OPERATIONS EXP	NETOPX	731,647	217,655	150,991	22,952	23,511	20,201	0	1159
DEPREC & AMORT EXP	DEPAMX	2,509,448	798,597	481,198	135,918	105,968	75,513	0	1159
MARKETING EXPENSE	MRKTX	247,505	110,852	76,900	11,689	11,974	10,288	0	1159
SERVICES EXPENSE	SERVX	831,431	110,112	76,454	12,800	13,112	7,746	0	1159
- CABSX EXPENSE	CABSX	29,408	11,543	0	3,974	4,071	3,498	0	1159
CORP OPER EXP	CORPX	1,349,203	425,248	253,587	103,871	37,400	30,391	0	1159
OTHER TAXES (EXCL FIT & ITC)	OTAXES	438,502	130,448	90,494	13,756	14,091	12,107	0	1159
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1159
NON-OPERATING INC & EXP	NONOPX	17,947	6,280	4,357	662	678	583	0	1159
INTEREST & RELATED ITEMS(IRI)	INTREL	430,144	125,658	87,171	13,251	13,573	11,663	0	1159

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	662,675	212,937	88,040	30,733	30,431	63,694	38	1160
- GENERAL SUPPORT FACILITIES	GSF	10,178,535	3,985,771	1,645,366	574,371	568,723	1,190,368	6,943	1160
- CENTRAL OFFICE EQUIPMENT	COE	33,075,015	16,966,909	3,072,315	5,099,659	2,558,150	6,236,784	0	1160
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1160
- - COE CAT 2	COE2	450,662	236,812	0	0	236,812	0	0	1160
- - COE CAT 3	COE3	8,020,993	5,099,659	0	5,099,659	0	0	0	1160
- - COE CAT 4.11	COE411	3,610,479	3,610,479	0	0	0	3,610,479	0	1160
- - COE CAT 4.12	COE412	248,615	0	0	0	0	0	0	1160
- - COE CAT 4.13	COE413	12,578,560	3,138,065	3,072,315	0	0	65,750	0	1160
- - COE CAT 4.2	COE42	7,120,342	4,426,259	0	0	1,865,704	2,560,555	0	1160
- - COE CAT 4.3	COE43	1,045,364	455,634	0	0	455,634	0	0	1160
- INFORMATION ORIG/TERM	IOT	10,611	2,653	2,653	0	0	0	0	1160
- CABLE & WIRE FACILITIES	CWF	57,129,000	18,357,215	11,533,727	0	2,491,364	4,332,124	0	1160
- - C&WF CAT 1.1	CWF11	839,225	0	0	0	0	0	0	1160
- - C&WF CAT 1.2	CWF12	246,831	246,831	0	0	0	246,831	0	1160
- - C&WF CAT 1.3	CWF13	46,134,910	11,533,727	11,533,727	0	0	0	0	1160
- - C&WF CAT 2	CWF2	5,157,141	4,063,352	0	0	0	4,063,352	0	1160
- - C&WF CAT 3	CWF3	3,539,831	1,985,449	0	0	1,963,508	21,941	0	1160
- - C&WF CAT 4	CWF4	1,211,063	527,856	0	0	527,856	0	0	1160
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1160
- INTANGIBLES	INTANG	920,563	360,480	149,043	52,028	51,517	107,828	64	1160
TELCOM PLANT-OTHER	PLTOTH	3,360,118	1,315,543	544,017	189,907	188,040	393,578	0	1160
ACCUM DEPRECIATION	ACCDEP	83,239,272	32,933,731	13,248,010	5,470,453	4,620,336	9,590,352	4,580	1160
ACCUM AMORTIZATION	ACCAMO	908,052	355,518	147,017	51,321	50,817	106,362	0	1160
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1160
NETWORK SUPPORT EXP	NETSPX	19,110	7,483	3,094	1,080	1,069	2,238	1	1160
GENERAL SUPPORT EXP	GSFX	587,062	229,885	94,899	33,128	32,802	68,656	400	1160
COE EXPENSE	COEX	1,079,594	553,813	98,399	98,203	157,463	199,749	0	1160
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1160
C&WF EXPENSE	CWFX	926,930	297,850	187,137	0	40,423	70,290	0	1160
OTHER PROP & PL EXP	OTHPPX	8,675	3,397	1,405	490	486	1,016	0	1160
NETWORK OPERATIONS EXP	NETOPX	2,165,972	848,164	350,742	122,438	121,234	253,750	0	1160
DEPREC & AMORT EXP	DEPAMX	5,519,965	2,157,438	910,793	110,441	347,407	788,358	439	1160
MARKETING EXPENSE	MRKTX	64,354	27,313	11,293	3,942	3,903	8,170	5	1160
SERVICES EXPENSE	SERVX	690,700	151,406	13,028	12,282	12,161	21,854	92,081	1160
- CABSX EXPENSE	CABSX	81,943	40,972	0	10,085	9,986	20,901	0	1160
CORP OPER EXP	CORPX	1,742,200	770,855	311,400	91,790	124,907	211,498	31,261	1160
OTHER TAXES (EXCL FIT & ITC)	OTAXES	729,917	288,338	119,237	41,624	41,214	86,264	0	1160
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1160
NON-OPERATING INC & EXP	NONOPX	2,217	981	406	142	140	293	0	1160
INTEREST & RELATED ITEMS(IRI)	INTREL	286,207	106,875	44,188	15,425	15,274	31,969	19	1160

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	2,437,848	640,842	295,048	145,552	17,210	183,032	0	1161
- GENERAL SUPPORT FACILITIES	GSF	4,698,667	1,783,635	821,197	405,111	47,901	509,427	0	1161
- CENTRAL OFFICE EQUIPMENT	COE	21,764,948	12,527,732	1,829,129	5,027,136	510,837	5,160,630	0	1161
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1161
- - COE CAT 2	COE2	466,061	248,243	0	0	248,243	0	0	1161
- - COE CAT 3	COE3	7,258,354	5,027,136	0	5,027,136	0	0	0	1161
- - COE CAT 4.11	COE411	4,544,773	4,544,773	0	0	0	4,544,773	0	1161
- - COE CAT 4.12	COE412	87,062	0	0	0	0	0	0	1161
- - COE CAT 4.13	COE413	7,502,270	1,892,418	1,829,129	0	0	63,289	0	1161
- - COE CAT 4.2	COE42	1,570,620	677,497	0	0	124,929	552,568	0	1161
- - COE CAT 4.3	COE43	335,809	137,665	0	0	137,665	0	0	1161
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1161
- CABLE & WIRE FACILITIES	CWF	36,542,189	9,605,921	8,361,346	0	83,581	1,160,994	0	1161
- - C&WF CAT 1.1	CWF11	559,810	0	0	0	0	0	0	1161
- - C&WF CAT 1.2	CWF12	289,307	289,307	0	0	0	289,307	0	1161
- - C&WF CAT 1.3	CWF13	33,445,386	8,361,346	8,361,346	0	0	0	0	1161
- - C&WF CAT 2	CWF2	2,044,728	871,101	0	0	0	871,101	0	1161
- - C&WF CAT 3	CWF3	14,378	6,858	0	0	6,272	586	0	1161
- - C&WF CAT 4	CWF4	188,581	77,309	0	0	77,309	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	1,007,255	382,359	176,040	86,844	10,269	109,206	0	1161
ACCUM DEPRECIATION	ACCDEP	39,281,635	15,968,374	6,275,843	5,161,245	476,123	4,055,163	0	1161
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1161
NET DEFERRED FIT	NTDFIT	80,988	30,813	14,111	7,146	831	8,726	0	1161
NETWORK SUPPORT EXP	NETSPX	474,504	180,124	82,930	40,911	4,837	51,445	0	1161
GENERAL SUPPORT EXP	GSFX	864,982	328,351	151,175	74,577	8,818	93,781	0	1161
COE EXPENSE	COEX	2,027,970	1,167,283	184,113	416,712	47,009	519,449	0	1161
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1161
C&WF EXPENSE	CWFX	2,621,945	689,236	599,936	0	5,997	83,303	0	1161
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1161
NETWORK OPERATIONS EXP	NETOPX	668,749	253,860	116,879	57,658	6,818	72,505	0	1161
DEPREC & AMORT EXP	DEPAMX	4,202,629	1,809,689	638,353	490,083	57,239	624,014	0	1161
MARKETING EXPENSE	MRKTX	290,370	64,550	29,719	14,661	1,734	18,436	0	1161
SERVICES EXPENSE	SERVX	834,652	242,384	49,084	48,318	4,848	41,732	98,402	1161
- CABSX EXPENSE	CABSX	148,379	74,190	0	31,228	3,692	39,269	0	1161
CORP OPER EXP	CORPX	1,821,864	713,044	323,214	148,658	18,231	200,534	22,407	1161
OTHER TAXES (EXCL FIT & ITC)	OTAXES	435,186	170,636	78,562	38,756	4,583	48,736	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	192,211	64,723	37,368	3,907	1,406	22,042	0	1161

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	561,558	153,275	79,468	28,197	7,287	38,323	0	1162
- GENERAL SUPPORT FACILITIES	GSF	3,899,589	1,415,546	733,917	260,409	67,296	353,923	0	1162
- CENTRAL OFFICE EQUIPMENT	COE	6,308,391	3,282,105	845,486	1,157,006	89,148	1,190,465	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	1,361,184	1,157,006	0	1,157,006	0	0	0	1162
- - COE CAT 4.11	COE411	1,274,085	1,165,708	0	0	0	1,165,708	0	1162
- - COE CAT 4.12	COE412	4,242	0	0	0	0	0	0	1162
- - COE CAT 4.13	COE413	3,423,109	849,819	845,486	0	0	4,333	0	1162
- - COE CAT 4.2	COE42	245,771	109,571	0	0	89,148	20,423	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	11,017,626	3,007,217	2,415,334	0	209,853	382,030	0	1162
- - C&WF CAT 1.1	CWF11	105,216	0	0	0	0	0	0	1162
- - C&WF CAT 1.2	CWF12	12,378	12,378	0	0	0	12,378	0	1162
- - C&WF CAT 1.3	CWF13	9,661,337	2,415,334	2,415,334	0	0	0	0	1162
- - C&WF CAT 2	CWF2	662,255	323,457	0	0	0	323,457	0	1162
- - C&WF CAT 3	CWF3	576,439	256,047	0	0	209,853	46,194	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	2,737	994	515	183	47	248	0	1162
TELCOM PLANT-OTHER	PLTOTH	653,236	237,124	122,941	43,622	11,273	59,287	0	1162
ACCUM DEPRECIATION	ACCDEP	15,797,879	5,699,606	2,972,022	1,302,662	268,411	1,156,511	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	0	0	0	0	0	0	0	1162
GENERAL SUPPORT EXP	GSFX	114,049	41,400	21,464	7,616	1,968	10,351	0	1162
COE EXPENSE	COEX	528,834	275,140	44,946	162,169	4,739	63,285	0	1162
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1162
C&WF EXPENSE	CWFX	266,390	72,710	58,399	0	5,074	9,237	0	1162
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1162
NETWORK OPERATIONS EXP	NETOPX	18,481	6,709	3,478	1,234	319	1,677	0	1162
DEPREC & AMORT EXP	DEPAMX	959,220	340,093	184,658	30,424	17,211	107,801	0	1162
MARKETING EXPENSE	MRKTX	0	0	0	0	0	0	0	1162
SERVICES EXPENSE	SERVX	213,690	67,979	29,278	10,427	1,126	5,919	21,229	1162
- CABSX EXPENSE	CABSX	21,711	10,856	0	4,147	1,072	5,637	0	1162
CORP OPER EXP	CORPX	648,995	288,502	109,282	106,142	7,737	52,923	12,418	1162
OTHER TAXES (EXCL FIT & ITC)	OTAXES	93,473	34,553	17,915	6,356	1,643	8,639	0	1162
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1162
NON-OPERATING INC & EXP	NONOPX	2,378	1,057	548	194	50	264	0	1162
INTEREST & RELATED ITEMS(IRI)	INTREL	0	0	0	0	0	0	0	1162

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	1,845,410	589,720	258,686	87,410	32,546	211,078	0	1163
- GENERAL SUPPORT FACILITIES	GSF	13,710,449	5,509,664	2,416,865	816,660	304,071	1,972,068	0	1163
- CENTRAL OFFICE EQUIPMENT	COE	47,456,013	26,823,701	4,935,503	8,438,136	1,416,246	12,033,815	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	11,759,757	8,438,136	0	8,438,136	0	0	0	1163
- - COE CAT 4.11	COE411	7,504,717	7,365,489	0	0	0	7,365,489	0	1163
- - COE CAT 4.12	COE412	601,331	493,123	0	0	0	493,123	0	1163
- - COE CAT 4.13	COE413	19,842,716	4,964,502	4,935,503	0	0	28,999	0	1163
- - COE CAT 4.2	COE42	6,095,096	4,788,914	0	0	642,710	4,146,203	0	1163
- - COE CAT 4.3	COE43	1,652,396	773,536	0	0	773,536	0	0	1163
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1163
- CABLE & WIRE FACILITIES	CWF	94,207,109	30,104,872	20,036,744	0	1,725,562	8,342,566	0	1163
- - C&WF CAT 1.1	CWF11	291,109	0	0	0	0	0	0	1163
- - C&WF CAT 1.2	CWF12	117,728	117,728	0	0	0	117,728	0	1163
- - C&WF CAT 1.3	CWF13	80,146,974	20,036,744	20,036,744	0	0	0	0	1163
- - C&WF CAT 2	CWF2	3,279,856	2,264,669	0	0	0	2,264,669	0	1163
- - C&WF CAT 3	CWF3	8,244,548	6,690,068	0	0	729,899	5,960,170	0	1163
- - C&WF CAT 4	CWF4	2,126,894	995,663	0	0	995,663	0	0	1163
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1163
- INTANGIBLES	INTANG	293,266	117,852	51,697	17,468	6,504	42,182	0	1163
TELCOM PLANT-OTHER	PLTOTH	2,755,962	1,107,508	485,818	164,158	61,122	396,409	0	1163
ACCUM DEPRECIATION	ACCDEP	105,885,594	41,668,248	18,476,984	6,327,071	2,269,064	14,595,129	0	1163
ACCUM AMORTIZATION	ACCAMO	293,267	117,852	51,697	17,468	6,504	42,183	0	1163
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1163
NETWORK SUPPORT EXP	NETSPX	37,818	15,197	6,667	2,253	839	5,440	0	1163
GENERAL SUPPORT EXP	GSFX	917,596	368,744	161,753	54,656	20,350	131,984	0	1163
COE EXPENSE	COEX	3,208,277	1,813,424	173,977	1,165,329	49,923	424,194	0	1163
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1163
C&WF EXPENSE	CWFX	2,934,115	937,627	624,052	0	53,743	259,832	0	1163
OTHER PROP & PL EXP	OTHPPX	-681	-274	-120	-41	-15	-98	0	1163
NETWORK OPERATIONS EXP	NETOPX	2,678,063	1,076,203	472,087	159,518	59,394	385,204	0	1163
DEPREC & AMORT EXP	DEPAMX	9,902,659	4,025,044	1,721,461	341,586	290,068	1,671,929	0	1163
MARKETING EXPENSE	MRKTX	876,105	225,092	98,738	33,364	12,422	80,567	0	1163
SERVICES EXPENSE	SERVX	1,862,212	656,741	76,670	149,970	34,686	224,169	171,246	1163
- CABSX EXPENSE	CABSX	662,813	331,407	0	87,509	32,582	211,315	0	1163
CORP OPER EXP	CORPX	4,160,483	1,789,889	636,937	518,673	76,669	500,857	56,753	1163
OTHER TAXES (EXCL FIT & ITC)	OTAXES	806,484	324,093	142,166	48,038	17,886	116,002	0	1163
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1163
NON-OPERATING INC & EXP	NONOPX	73,869	31,779	13,940	4,710	1,754	11,375	0	1163
INTEREST & RELATED ITEMS(IRI)	INTREL	1,047,708	438,735	188,390	61,946	24,838	163,562	0	1163

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	2,458,798	826,884	349,860	93,925	137,383	245,716	0	1164
- GENERAL SUPPORT FACILITIES	GSF	10,739,636	4,080,069	1,726,302	463,451	677,886	1,212,430	0	1164
- CENTRAL OFFICE EQUIPMENT	COE	29,908,913	14,165,440	2,769,311	4,064,038	3,895,011	3,437,080	0	1164
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1164
- - COE CAT 2	COE2	1,762,925	886,675	0	0	886,675	0	0	1164
- - COE CAT 3	COE3	6,547,296	4,064,038	0	4,064,038	0	0	0	1164
- - COE CAT 4.11	COE411	3,000,127	2,672,162	0	0	0	2,672,162	0	1164
- - COE CAT 4.12	COE412	28,743	0	0	0	0	0	0	1164
- - COE CAT 4.13	COE413	11,184,176	2,786,960	2,769,311	0	0	17,649	0	1164
- - COE CAT 4.2	COE42	6,544,862	3,403,451	0	0	2,656,182	747,269	0	1164
- - COE CAT 4.3	COE43	840,784	352,154	0	0	352,154	0	0	1164
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1164
- CABLE & WIRE FACILITIES	CWF	64,267,742	21,612,981	12,368,754	0	2,049,424	7,194,804	0	1164
- - C&WF CAT 1.1	CWF11	398,768	0	0	0	0	0	0	1164
- - C&WF CAT 1.2	CWF12	78,826	78,826	0	0	0	78,826	0	1164
- - C&WF CAT 1.3	CWF13	49,475,016	12,368,754	12,368,754	0	0	0	0	1164
- - C&WF CAT 2	CWF2	6,411,500	5,021,993	0	0	0	5,021,993	0	1164
- - C&WF CAT 3	CWF3	5,057,726	2,951,429	0	0	857,444	2,093,984	0	1164
- - C&WF CAT 4	CWF4	2,845,906	1,191,979	0	0	1,191,979	0	0	1164
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1164
- INTANGIBLES	INTANG	4,610	1,751	741	199	291	520	0	1164
TELCOM PLANT-OTHER	PLTOTH	10,240,299	3,890,367	1,646,038	441,903	646,368	1,156,058	0	1164
ACCUM DEPRECIATION	ACCDEP	50,353,779	19,658,407	7,695,256	3,570,249	3,139,259	5,253,642	0	1164
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1164
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1164
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1164
GENERAL SUPPORT EXP	GSFX	617,160	234,464	99,203	26,633	38,955	69,673	0	1164
COE EXPENSE	COEX	1,176,795	557,353	62,941	285,607	130,686	78,118	0	1164
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1164
C&WF EXPENSE	CWFX	956,488	321,663	184,082	0	30,501	107,079	0	1164
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1164
NETWORK OPERATIONS EXP	NETOPX	1,035,560	393,417	166,457	44,688	65,365	116,907	0	1164
DEPREC & AMORT EXP	DEPAMX	5,334,965	2,130,341	782,253	332,267	411,093	604,727	0	1164
MARKETING EXPENSE	MRKTX	36,764	12,882	5,450	1,463	2,140	3,828	0	1164
SERVICES EXPENSE	SERVX	1,014,219	254,645	50,375	50,650	42,664	63,618	47,338	1164
- CABSX EXPENSE	CABSX	231,840	115,920	0	22,824	33,385	59,711	0	1164
CORP OPER EXP	CORPX	1,634,184	631,574	236,279	134,082	101,719	143,976	15,517	1164
OTHER TAXES (EXCL FIT & ITC)	OTAXES	819,032	311,156	131,652	35,344	51,697	92,463	0	1164
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1164
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1164
INTEREST & RELATED ITEMS(IRI)	INTREL	1,802	668	282	76	111	198	0	1164

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	43,882	13,349	6,088	3,238	109	3,914	0	1165
- GENERAL SUPPORT FACILITIES	GSF	1,602,564	652,903	297,779	158,355	5,354	191,416	0	1165
- CENTRAL OFFICE EQUIPMENT	COE	5,186,216	3,029,250	619,152	1,389,850	11,830	1,008,418	0	1165
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1165
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1165
- - COE CAT 3	COE3	1,635,118	1,389,850	0	1,389,850	0	0	0	1165
- - COE CAT 4.11	COE411	968,662	968,662	0	0	0	968,662	0	1165
- - COE CAT 4.12	COE412	5,528	0	0	0	0	0	0	1165
- - COE CAT 4.13	COE413	2,557,096	656,301	619,152	0	0	37,149	0	1165
- - COE CAT 4.2	COE42	19,812	14,437	0	0	11,830	2,607	0	1165
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1165
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1165
- CABLE & WIRE FACILITIES	CWF	8,879,175	2,701,154	1,994,395	0	35,160	671,599	0	1165
- - C&WF CAT 1.1	CWF11	139,608	0	0	0	0	0	0	1165
- - C&WF CAT 1.2	CWF12	119,664	119,664	0	0	0	119,664	0	1165
- - C&WF CAT 1.3	CWF13	7,977,581	1,994,395	1,994,395	0	0	0	0	1165
- - C&WF CAT 2	CWF2	583,442	544,188	0	0	0	544,188	0	1165
- - C&WF CAT 3	CWF3	58,881	42,907	0	0	35,160	7,748	0	1165
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1165
- TANGIBLES	TANGIB	845,169	344,332	157,044	83,514	2,824	100,950	0	1165
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1165
TELCOM PLANT-OTHER	PLTOTH	108,473	44,193	20,156	10,719	362	12,956	0	1165
ACCUM DEPRECIATION	ACCDEP	8,038,780	3,470,741	1,418,076	1,016,798	25,609	1,010,258	0	1165
ACCUM AMORTIZATION	ACCAMO	43,677	17,795	8,116	4,316	146	5,217	0	1165
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1165
NETWORK SUPPORT EXP	NETSPX	115,478	47,047	21,457	11,411	386	13,793	0	1165
GENERAL SUPPORT EXP	GSFX	627,404	255,612	116,580	61,996	2,096	74,939	0	1165
COE EXPENSE	COEX	628,994	367,393	48,907	237,895	934	79,656	0	1165
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1165
C&WF EXPENSE	CWFX	171,530	52,182	38,528	0	679	12,974	0	1165
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1165
NETWORK OPERATIONS EXP	NETOPX	330,671	134,719	61,443	32,675	1,105	39,496	0	1165
DEPREC & AMORT EXP	DEPAMX	1,105,511	488,778	191,746	133,228	3,490	160,314	0	1165
MARKETING EXPENSE	MRKTX	343,909	119,950	54,707	29,093	984	35,167	0	1165
SERVICES EXPENSE	SERVX	290,828	122,249	74,683	34,250	1,158	7,128	5,030	1165
- CABSX EXPENSE	CABSX	25,979	12,990	0	5,792	196	7,001	0	1165
CORP OPER EXP	CORPX	1,356,780	672,339	258,817	246,668	4,446	159,362	3,046	1165
OTHER TAXES (EXCL FIT & ITC)	OTAXES	3,562	1,451	662	352	12	425	0	1165
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1165
NON-OPERATING INC & EXP	NONOPX	56,058	27,779	12,670	6,738	228	8,144	0	1165
INTEREST & RELATED ITEMS(IRI)	INTREL	412,047	154,112	70,288	37,378	1,264	45,182	0	1165

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	57,024	15,664	8,317	2,228	1,196	3,924	0	1166
- GENERAL SUPPORT FACILITIES	GSF	3,160,359	1,053,172	559,207	149,780	80,381	263,803	0	1166
- CENTRAL OFFICE EQUIPMENT	COE	3,706,547	1,779,277	474,216	616,076	118,244	570,741	0	1166
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1166
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1166
- - COE CAT 3	COE3	724,795	616,076	0	616,076	0	0	0	1166
- - COE CAT 4.11	COE411	639,559	474,347	0	0	0	474,347	0	1166
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1166
- - COE CAT 4.13	COE413	1,961,346	506,457	474,216	0	0	32,241	0	1166
- - COE CAT 4.2	COE42	259,482	131,259	0	0	67,105	64,153	0	1166
- - COE CAT 4.3	COE43	121,365	51,139	0	0	51,139	0	0	1166
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1166
- CABLE & WIRE FACILITIES	CWF	9,292,678	2,552,640	1,825,922	0	212,380	514,338	0	1166
- - C&WF CAT 1.1	CWF11	124,142	0	0	0	0	0	0	1166
- - C&WF CAT 1.2	CWF12	124,142	124,142	0	0	0	124,142	0	1166
- - C&WF CAT 1.3	CWF13	7,303,688	1,825,922	1,825,922	0	0	0	0	1166
- - C&WF CAT 2	CWF2	1,278,463	376,344	0	0	0	376,344	0	1166
- - C&WF CAT 3	CWF3	225,905	126,648	0	0	112,796	13,852	0	1166
- - C&WF CAT 4	CWF4	236,338	99,584	0	0	99,584	0	0	1166
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1166
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1166
TELCOM PLANT-OTHER	PLTOTH	116,600	38,856	20,632	5,526	2,966	9,733	0	1166
ACCUM DEPRECIATION	ACCDEP	8,539,712	2,955,673	1,473,815	542,379	215,929	723,549	0	1166
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1166
NET DEFERRED FIT	NTDFIT	700,081	234,275	123,538	34,957	17,725	58,054	0	1166
NETWORK SUPPORT EXP	NETSPX	2,863	954	507	136	73	239	0	1166
GENERAL SUPPORT EXP	GSFX	246,388	82,107	43,597	11,677	6,267	20,567	0	1166
COE EXPENSE	COEX	382,446	183,588	46,454	69,642	11,583	55,909	0	1166
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1166
C&WF EXPENSE	CWFX	201,049	55,227	39,504	0	4,595	11,128	0	1166
OTHER PROP & PL EXP	OTHPPX	655	218	116	31	17	55	0	1166
NETWORK OPERATIONS EXP	NETOPX	119,437	39,802	21,134	5,661	3,038	9,970	0	1166
DEPREC & AMORT EXP	DEPAMX	740,044	259,886	126,583	40,013	20,135	73,155	0	1166
MARKETING EXPENSE	MRKTX	36,787	10,439	5,543	1,485	797	2,615	0	1166
SERVICES EXPENSE	SERVX	300,904	111,332	22,911	8,733	4,561	6,372	68,754	1166
- CABSX EXPENSE	CABSX	23,767	11,884	0	3,603	1,934	6,346	0	1166
CORP OPER EXP	CORPX	907,209	383,109	149,541	74,831	23,772	82,124	52,842	1166
OTHER TAXES (EXCL FIT & ITC)	OTAXES	112,001	36,727	20,330	4,160	2,887	9,349	0	1166
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1166
NON-OPERATING INC & EXP	NONOPX	6,784	2,865	1,521	407	219	718	0	1166
INTEREST & RELATED ITEMS(IRI)	INTREL	486	154	82	22	12	39	0	1166

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	407,138	141,268	45,414	19,937	46,199	29,718	0	1167
- GENERAL SUPPORT FACILITIES	GSF	22,956,433	10,374,471	3,335,127	1,464,141	3,392,737	2,182,466	0	1167
- CENTRAL OFFICE EQUIPMENT	COE	45,620,696	30,084,296	1,741,789	8,663,510	13,718,491	5,960,505	0	1167
- - COE CAT 1	COE1	294,248	0	0	0	0	0	0	1167
- - COE CAT 2	COE2	5,443,833	3,876,151	0	0	3,876,151	0	0	1167
- - COE CAT 3	COE3	11,757,224	8,663,510	0	8,663,510	0	0	0	1167
- - COE CAT 4.11	COE411	5,443,783	5,360,237	0	0	0	5,360,237	0	1167
- - COE CAT 4.12	COE412	309,747	0	0	0	0	0	0	1167
- - COE CAT 4.13	COE413	7,035,382	1,764,106	1,741,789	0	0	22,316	0	1167
- - COE CAT 4.2	COE42	7,326,071	5,151,198	0	0	4,573,246	577,953	0	1167
- - COE CAT 4.3	COE43	8,010,409	5,269,095	0	0	5,269,095	0	0	1167
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1167
- CABLE & WIRE FACILITIES	CWF	90,215,433	31,302,767	17,992,582	0	6,356,762	6,953,423	0	1167
- - C&WF CAT 1.1	CWF11	474,226	0	0	0	0	0	0	1167
- - C&WF CAT 1.2	CWF12	230,526	230,526	0	0	0	230,526	0	1167
- - C&WF CAT 1.3	CWF13	71,970,326	17,992,582	17,992,582	0	0	0	0	1167
- - C&WF CAT 2	CWF2	8,070,628	6,687,317	0	0	0	6,687,317	0	1167
- - C&WF CAT 3	CWF3	3,789,609	2,656,068	0	0	2,620,488	35,580	0	1167
- - C&WF CAT 4	CWF4	5,680,118	3,736,274	0	0	3,736,274	0	0	1167
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1167
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1167
TELCOM PLANT-OTHER	PLTOTH	7,280,677	3,290,284	1,057,742	464,355	1,076,013	692,173	0	1167
ACCUM DEPRECIATION	ACCDEP	113,172,635	49,861,709	17,038,000	8,730,774	14,797,713	9,295,222	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	145,061	65,556	21,075	9,252	21,439	13,791	0	1167
GENERAL SUPPORT EXP	GSFX	1,244,441	562,388	180,793	79,369	183,916	118,309	0	1167
COE EXPENSE	COEX	2,756,456	1,817,184	118,957	427,632	863,517	407,077	0	1167
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1167
C&WF EXPENSE	CWFX	1,467,147	509,068	292,608	0	103,378	113,081	0	1167
OTHER PROP & PL EXP	OTHPPX	110,755	50,053	16,091	7,064	16,369	10,530	0	1167
NETWORK OPERATIONS EXP	NETOPX	1,769,441	799,646	257,066	112,853	261,506	168,221	0	1167
DEPREC & AMORT EXP	DEPAMX	7,569,477	3,928,805	851,424	808,270	1,384,767	884,345	0	1167
MARKETING EXPENSE	MRKTX	67,841	27,833	8,948	3,928	9,102	5,855	0	1167
SERVICES EXPENSE	SERVX	2,398,254	524,550	51,334	14,330	33,205	13,308	412,373	1167
- CABSX EXPENSE	CABSX	83,205	41,603	0	8,653	20,051	12,898	0	1167
CORP OPER EXP	CORPX	5,049,391	2,226,599	561,214	319,668	729,005	415,281	201,431	1167
OTHER TAXES (EXCL FIT & ITC)	OTAXES	388,451	178,355	57,337	25,171	58,327	37,520	0	1167
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1167
NON-OPERATING INC & EXP	NONOPX	140,192	61,820	19,873	8,725	20,217	13,005	0	1167
INTEREST & RELATED ITEMS(IRI)	INTREL	603,990	287,011	92,267	40,506	93,860	60,378	0	1167

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	229,192	63,287	28,815	15,655	6,963	11,794	60	1168
- GENERAL SUPPORT FACILITIES	GSF	2,262,604	812,318	367,032	199,406	88,695	150,225	6,959	1168
- CENTRAL OFFICE EQUIPMENT	COE	5,402,446	2,989,167	483,502	1,605,843	203,562	696,260	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	2,250,552	1,605,843	0	1,605,843	0	0	0	1168
- - COE CAT 4.11	COE411	691,849	632,432	0	0	0	632,432	0	1168
- - COE CAT 4.12	COE412	36,960	0	0	0	0	0	0	1168
- - COE CAT 4.13	COE413	1,948,523	487,968	483,502	0	0	4,467	0	1168
- - COE CAT 4.2	COE42	317,992	216,820	0	0	157,459	59,361	0	1168
- - COE CAT 4.3	COE43	156,570	46,103	0	0	46,103	0	0	1168
- INFORMATION ORIG/TERM	IOT	1,650	413	413	0	0	0	0	1168
- CABLE & WIRE FACILITIES	CWF	12,660,813	3,496,066	2,471,840	0	510,707	513,520	0	1168
- - C&WF CAT 1.1	CWF11	51,378	0	0	0	0	0	0	1168
- - C&WF CAT 1.2	CWF12	22,835	22,835	0	0	0	22,835	0	1168
- - C&WF CAT 1.3	CWF13	9,887,360	2,471,840	2,471,840	0	0	0	0	1168
- - C&WF CAT 2	CWF2	996,214	486,636	0	0	0	486,636	0	1168
- - C&WF CAT 3	CWF3	123,412	49,626	0	0	45,576	4,049	0	1168
- - C&WF CAT 4	CWF4	1,579,615	465,130	0	0	465,130	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	327,966	117,634	53,610	29,126	12,955	21,942	0	1168
ACCUM DEPRECIATION	ACCDEP	12,982,359	4,821,935	2,046,772	1,446,444	493,411	830,998	4,310	1168
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1168
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1168
NETWORK SUPPORT EXP	NETSPX	4,580	1,644	749	407	181	306	2	1168
GENERAL SUPPORT EXP	GSFX	243,898	87,564	39,564	21,495	9,561	16,194	750	1168
COE EXPENSE	COEX	292,243	161,698	17,271	112,284	7,271	24,871	0	1168
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1168
C&WF EXPENSE	CWFX	335,930	92,761	65,585	0	13,551	13,625	0	1168
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1168
NETWORK OPERATIONS EXP	NETOPX	90,943	32,650	14,880	8,084	3,596	6,090	0	1168
DEPREC & AMORT EXP	DEPAMX	588,100	266,462	73,234	126,580	20,466	45,882	299	1168
MARKETING EXPENSE	MRKTX	43,749	126	57	31	14	23	0	1168
SERVICES EXPENSE	SERVX	291,759	96,147	20,810	19,978	6,806	6,665	41,888	1168
- CABSX EXPENSE	CABSX	38,057	19,029	0	8,657	3,850	6,522	0	1168
CORP OPER EXP	CORPX	810,709	336,863	125,763	109,212	27,579	45,612	28,696	1168
OTHER TAXES (EXCL FIT & ITC)	OTAXES	104,438	37,459	17,072	9,275	4,125	6,987	0	1168
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1168
NON-OPERATING INC & EXP	NONOPX	3,757	1,561	711	386	172	291	1	1168
INTEREST & RELATED ITEMS(IRI)	INTREL	127,454	42,855	19,512	10,601	4,715	7,986	41	1168

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	111,699	29,165	22,289	4,293	392	2,191	0	1169
- GENERAL SUPPORT FACILITIES	GSF	4,774,310	1,408,403	1,076,381	207,325	18,910	105,787	0	1169
- CENTRAL OFFICE EQUIPMENT	COE	7,322,540	2,547,505	1,446,033	814,262	59,421	227,789	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	1,166,904	814,262	0	814,262	0	0	0	1169
- - COE CAT 4.11	COE411	67,426	67,426	0	0	0	67,426	0	1169
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1169
- - COE CAT 4.13	COE413	5,869,297	1,486,250	1,446,033	0	0	40,217	0	1169
- - COE CAT 4.2	COE42	218,913	179,567	0	0	59,421	120,146	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	11,428,384	2,983,945	2,781,412	0	14,846	187,686	0	1169
- - C&WF CAT 1.1	CWF11	86,457	0	0	0	0	0	0	1169
- - C&WF CAT 1.2	CWF12	77,356	77,356	0	0	0	77,356	0	1169
- - C&WF CAT 1.3	CWF13	11,125,649	2,781,412	2,781,412	0	0	0	0	1169
- - C&WF CAT 2	CWF2	114,390	108,995	0	0	0	108,995	0	1169
- - C&WF CAT 3	CWF3	24,532	16,181	0	0	14,846	1,335	0	1169
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1169
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1169
- INTANGIBLES	INTANG	92,812	27,379	20,925	4,030	368	2,056	0	1169
TELCOM PLANT-OTHER	PLTOTH	14,559,643	4,295,038	3,282,510	632,255	57,667	322,607	0	1169
ACCUM DEPRECIATION	ACCDEP	9,802,545	2,690,161	2,320,427	124,845	33,964	210,925	0	1169
ACCUM AMORTIZATION	ACCAMO	44,186	13,035	9,962	1,919	175	979	0	1169
NET DEFERRED FIT	NTDFIT	568,612	167,738	128,195	24,692	2,252	12,599	0	1169
NETWORK SUPPORT EXP	NETSPX	22,076	6,512	4,977	959	87	489	0	1169
GENERAL SUPPORT EXP	GSFX	204,236	60,249	46,045	8,869	809	4,525	0	1169
COE EXPENSE	COEX	1,302,128	453,009	95,429	338,627	3,921	15,033	0	1169
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1169
C&WF EXPENSE	CWFX	501,207	130,865	121,983	0	651	8,231	0	1169
OTHER PROP & PL EXP	OTHPPX	21,060	6,213	4,748	915	83	467	0	1169
NETWORK OPERATIONS EXP	NETOPX	546,537	161,226	123,218	23,733	2,165	12,110	0	1169
DEPREC & AMORT EXP	DEPAMX	1,751,079	541,518	380,861	116,095	6,816	37,746	0	1169
MARKETING EXPENSE	MRKTX	109,151	33,015	25,232	4,860	443	2,480	0	1169
SERVICES EXPENSE	SERVX	598,048	318,028	229,528	44,623	4,050	13,749	26,078	1169
- CABSX EXPENSE	CABSX	8,472	4,236	0	2,645	241	1,350	0	1169
CORP OPER EXP	CORPX	1,674,543	638,077	360,182	226,726	6,551	30,627	13,991	1169
OTHER TAXES (EXCL FIT & ITC)	OTAXES	393,360	134,343	101,359	21,123	1,814	10,047	0	1169
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1169
NON-OPERATING INC & EXP	NONOPX	25,818	9,838	7,519	1,448	132	739	0	1169
INTEREST & RELATED ITEMS(IRI)	INTREL	565	171	130	25	2	13	0	1169

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	91,544	30,629	13,240	8,040	4,012	5,319	17	1170
- GENERAL SUPPORT FACILITIES	GSF	1,230,448	494,207	212,081	128,791	64,258	85,205	3,872	1170
- CENTRAL OFFICE EQUIPMENT	COE	3,956,338	2,377,569	424,879	1,657,687	34,662	260,341	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	1,950,220	1,657,687	0	1,657,687	0	0	0	1170
- - COE CAT 4.11	COE411	257,018	257,018	0	0	0	257,018	0	1170
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1170
- - COE CAT 4.13	COE413	1,699,516	424,879	424,879	0	0	0	0	1170
- - COE CAT 4.2	COE42	49,584	37,985	0	0	34,662	3,323	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	11,756,809	3,933,585	2,304,835	0	792,412	836,338	0	1170
- - C&WF CAT 1.1	CWF11	0	0	0	0	0	0	0	1170
- - C&WF CAT 1.2	CWF12	0	0	0	0	0	0	0	1170
- - C&WF CAT 1.3	CWF13	9,219,341	2,304,835	2,304,835	0	0	0	0	1170
- - C&WF CAT 2	CWF2	851,877	208,310	0	0	0	208,310	0	1170
- - C&WF CAT 3	CWF3	1,685,591	1,420,440	0	0	792,412	628,028	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	0	0	0	0	0	0	0	1170
TELCOM PLANT-OTHER	PLTOTH	102,041	40,961	17,717	10,759	5,368	7,118	0	1170
ACCUM DEPRECIATION	ACCDEP	3,973,473	1,739,296	643,717	641,777	174,373	278,310	1,119	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	3,412	1,370	592	360	179	238	1	1170
GENERAL SUPPORT EXP	GSFX	189,786	76,227	32,712	19,865	9,911	13,142	597	1170
COE EXPENSE	COEX	172,747	103,813	16,602	75,683	1,354	10,173	0	1170
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1170
C&WF EXPENSE	CWFX	356,343	119,225	69,858	0	24,018	25,349	0	1170
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1170
NETWORK OPERATIONS EXP	NETOPX	264,081	106,068	45,877	27,860	13,900	18,431	0	1170
DEPREC & AMORT EXP	DEPAMX	1,070,569	470,106	173,542	174,369	45,598	76,376	221	1170
MARKETING EXPENSE	MRKTX	59,769	24,570	10,621	6,450	3,218	4,267	14	1170
SERVICES EXPENSE	SERVX	346,551	164,435	69,500	42,257	20,681	2,832	29,166	1170
- CABSX EXPENSE	CABSX	17,811	8,906	0	4,122	2,057	2,727	0	1170
CORP OPER EXP	CORPX	731,836	366,338	163,060	100,187	42,557	43,236	17,297	1170
OTHER TAXES (EXCL FIT & ITC)	OTAXES	166,233	66,281	29,032	16,777	8,867	11,597	10	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	938,377	366,606	166,100	83,180	51,784	65,343	199	1170

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	444,153	188,986	48,149	21,570	37,903	81,351	13	1171
- GENERAL SUPPORT FACILITIES	GSF	6,472,491	3,113,903	793,175	355,341	624,395	1,340,136	855	1171
- CENTRAL OFFICE EQUIPMENT	COE	6,860,867	3,984,338	229,866	1,051,943	1,071,403	1,631,127	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	2,279,696	1,051,943	0	1,051,943	0	0	0	1171
- - COE CAT 4.11	COE411	1,568,450	1,567,478	0	0	0	1,567,478	0	1171
- - COE CAT 4.12	COE412	42,985	0	0	0	0	0	0	1171
- - COE CAT 4.13	COE413	926,212	233,865	229,866	0	0	4,000	0	1171
- - COE CAT 4.2	COE42	1,732,717	965,314	0	0	905,665	59,649	0	1171
- - COE CAT 4.3	COE43	310,807	165,738	0	0	165,738	0	0	1171
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1171
- CABLE & WIRE FACILITIES	CWF	12,294,891	5,231,459	2,118,233	0	777,043	2,336,184	0	1171
- - C&WF CAT 1.1	CWF11	25,340	0	0	0	0	0	0	1171
- - C&WF CAT 1.2	CWF12	36,859	36,859	0	0	0	36,859	0	1171
- - C&WF CAT 1.3	CWF13	8,472,931	2,118,233	2,118,233	0	0	0	0	1171
- - C&WF CAT 2	CWF2	162,904	143,047	0	0	0	143,047	0	1171
- - C&WF CAT 3	CWF3	3,276,277	2,762,371	0	0	606,094	2,156,278	0	1171
- - C&WF CAT 4	CWF4	320,580	170,949	0	0	170,949	0	0	1171
- TANGIBLES	TANGIB	109,333	63,493	16,176	7,247	12,734	27,331	4	1171
- INTANGIBLES	INTANG	40,373	19,440	4,953	2,219	3,899	8,368	1	1171
TELCOM PLANT-OTHER	PLTOTH	124,325	52,900	21,419	0	7,857	23,623	0	1171
ACCUM DEPRECIATION	ACCDEP	15,630,504	7,529,855	1,893,914	907,470	1,506,359	3,221,493	618	1171
ACCUM AMORTIZATION	ACCAMO	149,706	82,928	21,129	9,466	16,633	35,700	0	1171
NET DEFERRED FIT	NTDFIT	885,999	426,135	108,575	48,641	85,472	183,447	0	1171
NETWORK SUPPORT EXP	NETSPX	36,598	17,607	4,486	2,010	3,531	7,579	1	1171
GENERAL SUPPORT EXP	GSFX	273,632	131,644	33,532	15,022	26,397	56,656	36	1171
COE EXPENSE	COEX	1,066,519	619,364	23,988	313,352	111,807	170,217	0	1171
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1171
C&WF EXPENSE	CWFX	809,371	344,386	139,443	0	51,153	153,791	0	1171
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1171
NETWORK OPERATIONS EXP	NETOPX	202,410	97,379	24,811	11,115	19,532	41,921	0	1171
DEPREC & AMORT EXP	DEPAMX	1,612,394	816,069	168,940	105,952	184,202	356,910	64	1171
MARKETING EXPENSE	MRKTX	27,986	10,516	2,679	1,200	2,109	4,527	1	1171
SERVICES EXPENSE	SERVX	74,530	18,753	606	8,470	911	2,680	6,085	1171
- CABSX EXPENSE	CABSX	7,230	3,615	0	554	973	2,088	0	1171
CORP OPER EXP	CORPX	1,686,776	869,018	199,509	232,760	142,796	289,895	4,058	1171
OTHER TAXES (EXCL FIT & ITC)	OTAXES	169,875	84,250	21,773	9,105	16,908	36,464	1	1171
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1171
NON-OPERATING INC & EXP	NONOPX	2,045	1,054	268	120	211	454	0	1171
INTEREST & RELATED ITEMS(IRI)	INTREL	181,937	87,195	22,215	9,952	17,488	37,534	6	1171

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	297,883	94,851	39,873	9,378	11,080	34,505	16	1172
- GENERAL SUPPORT FACILITIES	GSF	7,720,534	3,039,554	1,276,463	300,208	354,706	1,104,627	3,549	1172
- CENTRAL OFFICE EQUIPMENT	COE	17,877,113	9,207,316	1,485,088	1,817,671	1,661,824	4,242,734	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	4,171,821	1,817,671	0	1,817,671	0	0	0	1172
- - COE CAT 4.11	COE411	3,211,066	3,188,032	0	0	0	3,188,032	0	1172
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1172
- - COE CAT 4.13	COE413	6,028,930	1,518,171	1,485,088	0	0	33,084	0	1172
- - COE CAT 4.2	COE42	4,455,230	2,681,148	0	0	1,659,531	1,021,618	0	1172
- - COE CAT 4.3	COE43	10,066	2,293	0	0	2,293	0	0	1172
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1172
- CABLE & WIRE FACILITIES	CWF	28,813,802	9,174,775	6,243,512	0	485,814	2,445,449	0	1172
- - C&WF CAT 1.1	CWF11	233,310	0	0	0	0	0	0	1172
- - C&WF CAT 1.2	CWF12	139,089	139,089	0	0	0	139,089	0	1172
- - C&WF CAT 1.3	CWF13	24,974,049	6,243,512	6,243,512	0	0	0	0	1172
- - C&WF CAT 2	CWF2	1,121,654	992,846	0	0	0	992,846	0	1172
- - C&WF CAT 3	CWF3	2,293,904	1,787,528	0	0	474,014	1,313,514	0	1172
- - C&WF CAT 4	CWF4	51,796	11,800	0	0	11,800	0	0	1172
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1172
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1172
TELCOM PLANT-OTHER	PLTOTH	641,625	252,564	106,189	24,974	29,508	91,894	0	1172
ACCUM DEPRECIATION	ACCDEP	37,499,376	14,513,525	6,234,797	1,717,035	1,563,702	4,995,727	2,264	1172
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1172
NET DEFERRED FIT	NTDFIT	374,759	244,195	-2,740	62,257	55,007	129,670	0	1172
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1172
GENERAL SUPPORT EXP	GSFX	416,526	163,985	68,866	16,196	19,137	59,595	191	1172
COE EXPENSE	COEX	895,803	461,369	29,070	316,721	32,529	83,049	0	1172
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1172
C&WF EXPENSE	CWFX	1,674,173	533,083	362,768	0	28,227	142,088	0	1172
OTHER PROP & PL EXP	OTHPPX	7,049	2,775	1,167	274	324	1,010	0	1172
NETWORK OPERATIONS EXP	NETOPX	569,476	224,201	94,264	22,170	26,194	81,574	0	1172
DEPREC & AMORT EXP	DEPAMX	2,609,852	1,060,172	409,544	119,082	132,587	398,881	79	1172
MARKETING EXPENSE	MRKTX	91,819	36,564	15,371	3,615	4,271	13,301	6	1172
SERVICES EXPENSE	SERVX	908,125	353,841	94,031	58,544	45,560	73,902	81,804	1172
- CABSX EXPENSE	CABSX	223,016	111,508	0	19,025	22,479	70,004	0	1172
CORP OPER EXP	CORPX	1,935,250	774,474	346,845	160,809	60,177	175,059	31,583	1172
OTHER TAXES (EXCL FIT & ITC)	OTAXES	285,797	122,418	51,213	9,231	15,245	46,720	8	1172
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1172
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1172
INTEREST & RELATED ITEMS(IRI)	INTREL	275,356	110,469	46,438	10,922	12,904	40,187	18	1172

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	2,538	1,432	275	366	764	27	0	1173
- GENERAL SUPPORT FACILITIES	GSF	9,437,016	5,658,666	1,084,994	1,446,477	3,021,519	105,676	0	1173
- CENTRAL OFFICE EQUIPMENT	COE	8,179,496	5,331,584	683,410	3,094,820	1,454,865	98,489	0	1173
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1173
- - COE CAT 2	COE2	247,967	237,257	0	0	237,257	0	0	1173
- - COE CAT 3	COE3	3,640,965	3,094,820	0	3,094,820	0	0	0	1173
- - COE CAT 4.11	COE411	99,420	89,611	0	0	0	89,611	0	1173
- - COE CAT 4.12	COE412	137,618	0	0	0	0	0	0	1173
- - COE CAT 4.13	COE413	2,733,640	683,410	683,410	0	0	0	0	1173
- - COE CAT 4.2	COE42	1,319,886	1,226,487	0	0	1,217,609	8,878	0	1173
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1173
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1173
- CABLE & WIRE FACILITIES	CWF	12,011,534	6,775,452	1,637,997	0	5,009,845	127,610	0	1173
- - C&WF CAT 1.1	CWF11	0	0	0	0	0	0	0	1173
- - C&WF CAT 1.2	CWF12	0	0	0	0	0	0	0	1173
- - C&WF CAT 1.3	CWF13	6,551,987	1,637,997	1,637,997	0	0	0	0	1173
- - C&WF CAT 2	CWF2	290,367	122,880	0	0	0	122,880	0	1173
- - C&WF CAT 3	CWF3	5,169,180	5,014,575	0	0	5,009,845	4,730	0	1173
- - C&WF CAT 4	CWF4	0	0	0	0	0	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	452,551	271,361	52,031	69,366	144,897	5,068	0	1173
ACCUM DEPRECIATION	ACCDEP	13,764,530	8,323,851	1,532,406	2,504,438	4,128,725	158,282	0	1173
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1173
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1173
NETWORK SUPPORT EXP	NETSPX	-6	-4	-1	-1	-2	0	0	1173
GENERAL SUPPORT EXP	GSFX	403,263	241,806	46,364	61,811	129,116	4,516	0	1173
COE EXPENSE	COEX	727,107	473,945	24,983	372,308	73,054	3,600	0	1173
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1173
C&WF EXPENSE	CWFX	475,516	268,229	64,845	0	198,331	5,052	0	1173
OTHER PROP & PL EXP	OTHPPX	1,705	1,022	196	261	546	19	0	1173
NETWORK OPERATIONS EXP	NETOPX	318,934	191,241	36,669	48,885	102,115	3,571	0	1173
DEPREC & AMORT EXP	DEPAMX	2,196,689	1,303,120	251,655	385,773	637,709	27,983	0	1173
MARKETING EXPENSE	MRKTX	50,596	40,604	7,785	10,379	21,681	758	0	1173
SERVICES EXPENSE	SERVX	150,829	70,330	37,948	4,494	3,856	79	23,952	1173
- CABSX EXPENSE	CABSX	6,793	3,397	0	1,074	2,244	78	0	1173
CORP OPER EXP	CORPX	2,807,362	1,734,988	294,909	671,443	712,634	23,717	32,285	1173
OTHER TAXES (EXCL FIT & ITC)	OTAXES	280,457	167,728	32,582	40,377	91,655	3,114	0	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	64	38	7	10	20	1	0	1173

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	611,918	202,793	58,583	72,233	20,384	51,595	0	1174
- GENERAL SUPPORT FACILITIES	GSF	7,526,074	3,646,617	1,053,427	1,298,883	366,537	927,771	0	1174
- CENTRAL OFFICE EQUIPMENT	COE	30,773,095	21,653,491	1,328,081	12,910,830	2,151,148	5,263,431	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	15,751,254	12,910,830	0	12,910,830	0	0	0	1174
- - COE CAT 4.11	COE411	1,643,604	1,623,644	0	0	0	1,623,644	0	1174
- - COE CAT 4.12	COE412	17,592	0	0	0	0	0	0	1174
- - COE CAT 4.13	COE413	5,381,580	1,338,863	1,328,081	0	0	10,782	0	1174
- - COE CAT 4.2	COE42	5,671,042	4,782,718	0	0	1,153,713	3,629,004	0	1174
- - COE CAT 4.3	COE43	2,308,023	997,435	0	0	997,435	0	0	1174
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1174
- CABLE & WIRE FACILITIES	CWF	44,035,718	14,593,710	9,142,932	0	1,492,214	3,958,564	0	1174
- - C&WF CAT 1.1	CWF11	402,546	0	0	0	0	0	0	1174
- - C&WF CAT 1.2	CWF12	74,228	74,228	0	0	0	74,228	0	1174
- - C&WF CAT 1.3	CWF13	36,571,727	9,142,932	9,142,932	0	0	0	0	1174
- - C&WF CAT 2	CWF2	1,209,771	1,071,133	0	0	0	1,071,133	0	1174
- - C&WF CAT 3	CWF3	4,336,385	3,682,648	0	0	869,445	2,813,203	0	1174
- - C&WF CAT 4	CWF4	1,441,061	622,769	0	0	622,769	0	0	1174
- TANGIBLES	TANGIB	148,239	71,827	20,749	25,584	7,220	18,274	0	1174
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1174
TELCOM PLANT-OTHER	PLTOTH	1,310,666	635,059	183,454	226,200	63,832	161,571	0	1174
ACCUM DEPRECIATION	ACCDEP	58,985,236	31,121,575	7,112,636	12,356,712	3,325,708	8,326,519	0	1174
ACCUM AMORTIZATION	ACCAMO	105,003	50,878	14,697	18,122	5,114	12,944	0	1174
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1174
NETWORK SUPPORT EXP	NETSPX	154,997	75,101	21,695	26,750	7,549	19,107	0	1174
GENERAL SUPPORT EXP	GSFX	189,791	91,960	26,565	32,755	9,243	23,396	0	1174
COE EXPENSE	COEX	857,283	603,227	46,851	294,813	75,886	185,678	0	1174
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1174
C&WF EXPENSE	CWFX	1,605,309	532,009	333,303	0	54,398	144,308	0	1174
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1174
NETWORK OPERATIONS EXP	NETOPX	691,085	334,852	96,731	119,270	33,657	85,193	0	1174
DEPREC & AMORT EXP	DEPAMX	4,776,928	2,543,854	564,992	1,005,350	278,173	695,338	0	1174
MARKETING EXPENSE	MRKTX	83,983	38,467	11,112	13,702	3,867	9,787	0	1174
SERVICES EXPENSE	SERVX	928,634	319,987	31,059	63,388	16,931	30,100	178,509	1174
- CABSX EXPENSE	CABSX	158,507	79,254	0	39,697	11,202	28,355	0	1174
CORP OPER EXP	CORPX	2,479,316	1,160,882	412,520	288,532	105,594	260,705	93,531	1174
OTHER TAXES (EXCL FIT & ITC)	OTAXES	399,041	196,224	56,685	69,893	19,723	49,923	0	1174
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1174
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1174
INTEREST & RELATED ITEMS(IRI)	INTREL	1,556,764	594,148	171,636	211,629	59,720	151,163	0	1174

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	671,027	226,624	89,424	40,459	6,946	89,604	190	1175
- GENERAL SUPPORT FACILITIES	GSF	22,051,015	9,229,801	3,629,535	1,642,156	281,944	3,636,824	39,343	1175
- CENTRAL OFFICE EQUIPMENT	COE	33,558,579	18,596,882	3,236,144	6,719,720	580,684	8,060,334	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	10,501,351	6,719,720	0	6,719,720	0	0	0	1175
- - COE CAT 4.11	COE411	4,170,436	4,058,415	0	0	0	4,058,415	0	1175
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1175
- - COE CAT 4.13	COE413	13,194,132	3,269,234	3,236,144	0	0	33,090	0	1175
- - COE CAT 4.2	COE42	5,074,181	4,303,043	0	0	334,214	3,968,829	0	1175
- - COE CAT 4.3	COE43	618,479	246,470	0	0	246,470	0	0	1175
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1175
- CABLE & WIRE FACILITIES	CWF	56,289,791	19,010,575	11,615,955	0	573,032	6,821,588	0	1175
- - C&WF CAT 1.1	CWF11	776,995	0	0	0	0	0	0	1175
- - C&WF CAT 1.2	CWF12	118,776	118,776	0	0	0	118,776	0	1175
- - C&WF CAT 1.3	CWF13	46,463,820	11,615,955	11,615,955	0	0	0	0	1175
- - C&WF CAT 2	CWF2	3,258,960	2,856,807	0	0	0	2,856,807	0	1175
- - C&WF CAT 3	CWF3	5,056,036	4,173,872	0	0	327,868	3,846,005	0	1175
- - C&WF CAT 4	CWF4	615,203	245,165	0	0	245,165	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	1,329,099	555,933	219,518	99,319	17,052	219,959	85	1175
ACCUM DEPRECIATION	ACCDEP	83,193,042	35,803,351	13,143,761	7,802,313	1,061,960	13,769,234	26,083	1175
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1175
NET DEFERRED FIT	NTDFIT	-663,891	-202,782	-143,751	-3,613	-4,782	-50,635	0	1175
NETWORK SUPPORT EXP	NETSPX	26,117	10,932	4,314	1,952	335	4,322	9	1175
GENERAL SUPPORT EXP	GSFX	822,474	344,260	135,377	61,250	10,516	135,649	1,467	1175
COE EXPENSE	COEX	1,523,105	844,047	84,646	533,381	15,189	210,830	0	1175
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1175
C&WF EXPENSE	CWFX	2,764,020	933,484	570,383	0	28,138	334,963	0	1175
OTHER PROP & PL EXP	OTHPPX	667	279	110	50	9	110	0	1175
NETWORK OPERATIONS EXP	NETOPX	1,269,690	531,449	209,882	94,960	16,304	210,304	0	1175
DEPREC & AMORT EXP	DEPAMX	6,087,985	2,538,781	1,048,098	186,532	92,269	1,208,978	2,904	1175
MARKETING EXPENSE	MRKTX	402,206	159,322	62,867	28,444	4,884	62,994	134	1175
SERVICES EXPENSE	SERVX	1,492,095	645,606	242,664	112,380	16,839	15,394	258,330	1175
- CABSX EXPENSE	CABSX	41,588	20,794	0	6,141	1,054	13,599	0	1175
CORP OPER EXP	CORPX	3,066,170	1,307,664	571,706	283,736	31,431	332,189	88,603	1175
OTHER TAXES (EXCL FIT & ITC)	OTAXES	487,044	209,376	92,205	24,827	6,691	85,379	274	1175
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1175
NON-OPERATING INC & EXP	NONOPX	5,708	2,434	961	435	75	963	2	1175
INTEREST & RELATED ITEMS(IRI)	INTREL	864,486	332,113	131,049	59,292	10,180	131,312	279	1175

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	123,747	50,008	15,419	10,180	17,010	7,399	0	1176
- GENERAL SUPPORT FACILITIES	GSF	3,092,478	1,475,970	455,082	300,466	502,057	218,365	0	1176
- CENTRAL OFFICE EQUIPMENT	COE	7,101,370	4,418,248	664,194	2,056,418	837,252	860,384	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	2,419,315	2,056,418	0	2,056,418	0	0	0	1176
- - COE CAT 4.11	COE411	794,476	792,264	0	0	0	792,264	0	1176
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1176
- - COE CAT 4.13	COE413	2,674,320	668,580	664,194	0	0	4,386	0	1176
- - COE CAT 4.2	COE42	1,213,259	900,986	0	0	837,252	63,734	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	14,063,830	5,683,426	2,450,430	0	2,598,869	634,127	0	1176
- - C&WF CAT 1.1	CWF11	48,543	0	0	0	0	0	0	1176
- - C&WF CAT 1.2	CWF12	16,181	16,181	0	0	0	16,181	0	1176
- - C&WF CAT 1.3	CWF13	9,801,720	2,450,430	2,450,430	0	0	0	0	1176
- - C&WF CAT 2	CWF2	183,384	175,219	0	0	0	175,219	0	1176
- - C&WF CAT 3	CWF3	4,014,001	3,041,596	0	0	2,598,869	442,727	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	0	0	0	0	0	0	0	1176
TELCOM PLANT-OTHER	PLTOTH	200,596	95,740	29,519	19,490	32,566	14,164	0	1176
ACCUM DEPRECIATION	ACCDEP	14,484,894	7,405,342	1,946,254	2,150,431	2,183,961	1,124,696	0	1176
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1176
NET DEFERRED FIT	NTDFIT	472,386	226,600	69,042	48,824	76,078	32,656	0	1176
NETWORK SUPPORT EXP	NETSPX	1,441	688	212	140	234	102	0	1176
GENERAL SUPPORT EXP	GSFX	114,712	54,749	16,881	11,145	18,623	8,100	0	1176
COE EXPENSE	COEX	793,653	493,786	50,161	315,418	63,230	64,977	0	1176
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1176
C&WF EXPENSE	CWFX	455,770	184,184	79,412	0	84,222	20,550	0	1176
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1176
NETWORK OPERATIONS EXP	NETOPX	139,053	66,367	20,463	13,510	22,575	9,819	0	1176
DEPREC & AMORT EXP	DEPAMX	1,307,659	595,392	204,956	35,904	230,975	123,556	0	1176
MARKETING EXPENSE	MRKTX	7,080	2,781	858	566	946	411	0	1176
SERVICES EXPENSE	SERVX	242,741	82,687	18,454	15,227	16,292	1,981	30,734	1176
- CABSX EXPENSE	CABSX	17,688	8,844	0	2,603	4,349	1,892	0	1176
CORP OPER EXP	CORPX	1,145,062	595,247	150,732	226,459	131,116	67,389	19,550	1176
OTHER TAXES (EXCL FIT & ITC)	OTAXES	56,320	26,880	8,288	5,472	9,143	3,977	0	1176
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1176
NON-OPERATING INC & EXP	NONOPX	29,777	15,479	4,773	3,151	5,265	2,290	0	1176
INTEREST & RELATED ITEMS(IRI)	INTREL	91,458	38,879	15,427	1,341	16,646	5,465	0	1176

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	125,570	45,978	17,035	6,607	4,603	17,633	99	1177
- GENERAL SUPPORT FACILITIES	GSF	2,703,040	1,244,387	454,337	176,205	122,778	470,295	20,771	1177
- CENTRAL OFFICE EQUIPMENT	COE	8,496,771	4,824,861	1,101,173	1,205,907	450,876	2,066,904	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	1,418,714	1,205,907	0	1,205,907	0	0	0	1177
- - COE CAT 4.11	COE411	1,316,792	1,316,792	0	0	0	1,316,792	0	1177
- - COE CAT 4.12	COE412	49,284	0	0	0	0	0	0	1177
- - COE CAT 4.13	COE413	4,419,685	1,108,669	1,101,173	0	0	7,496	0	1177
- - COE CAT 4.2	COE42	1,292,296	1,193,493	0	0	450,876	742,617	0	1177
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1177
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1177
- CABLE & WIRE FACILITIES	CWF	9,693,399	3,549,271	2,008,198	0	389,390	1,151,683	0	1177
- - C&WF CAT 1.1	CWF11	13,671	0	0	0	0	0	0	1177
- - C&WF CAT 1.2	CWF12	13,671	13,671	0	0	0	13,671	0	1177
- - C&WF CAT 1.3	CWF13	8,032,793	2,008,198	2,008,198	0	0	0	0	1177
- - C&WF CAT 2	CWF2	1,146,685	1,127,488	0	0	0	1,127,488	0	1177
- - C&WF CAT 3	CWF3	486,579	399,914	0	0	389,390	10,524	0	1177
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1177
- TANGIBLES	TANGIB	53,003	24,401	9,041	3,506	2,443	9,358	53	1177
- INTANGIBLES	INTANG	958	441	163	63	44	169	1	1177
TELCOM PLANT-OTHER	PLTOTH	704,889	323,806	120,231	46,629	32,491	124,454	0	1177
ACCUM DEPRECIATION	ACCDEP	12,967,408	5,972,386	2,204,560	977,355	581,020	2,192,903	16,548	1177
ACCUM AMORTIZATION	ACCAMO	8,245	3,788	1,406	545	380	1,456	0	1177
NET DEFERRED FIT	NTDFIT	410,222	188,444	69,971	27,137	18,909	72,428	0	1177
NETWORK SUPPORT EXP	NETSPX	815	375	139	54	38	144	1	1177
GENERAL SUPPORT EXP	GSFX	153,737	70,775	25,841	10,022	6,983	26,748	1,181	1177
COE EXPENSE	COEX	528,594	300,160	49,117	138,739	20,111	92,193	0	1177
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1177
C&WF EXPENSE	CWFX	952,009	348,581	197,229	0	38,243	113,109	0	1177
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1177
NETWORK OPERATIONS EXP	NETOPX	210,601	96,953	35,999	13,962	9,728	37,264	0	1177
DEPREC & AMORT EXP	DEPAMX	1,458,866	749,187	217,147	195,645	65,984	268,938	1,474	1177
MARKETING EXPENSE	MRKTX	88,982	34,282	12,702	4,926	3,432	13,148	74	1177
SERVICES EXPENSE	SERVX	402,841	216,721	77,463	44,281	18,857	28,034	48,085	1177
- CABSX EXPENSE	CABSX	6,375	3,187	0	730	509	1,949	0	1177
CORP OPER EXP	CORPX	1,316,925	628,941	266,672	114,730	52,711	168,125	26,704	1177
OTHER TAXES (EXCL FIT & ITC)	OTAXES	10,659	6,422	2,384	925	644	2,468	0	1177
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1177
NON-OPERATING INC & EXP	NONOPX	16,650	7,952	2,946	1,143	796	3,050	17	1177
INTEREST & RELATED ITEMS(IRI)	INTREL	153,383	70,563	26,288	8,056	7,362	28,769	89	1177

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

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	1178
- GENERAL SUPPORT FACILITIES	GSF	96,478	42,350	15,802	15,480	2,759	8,309	0	1178
- CENTRAL OFFICE EQUIPMENT	COE	512,144	373,253	15,829	316,163	13,318	27,944	0	1178
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1178
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1178
- - COE CAT 3	COE3	393,237	316,163	0	316,163	0	0	0	1178
- - COE CAT 4.11	COE411	13,320	13,320	0	0	0	13,320	0	1178
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1178
- - COE CAT 4.13	COE413	63,314	15,829	15,829	0	0	0	0	1178
- - COE CAT 4.2	COE42	42,273	27,942	0	0	13,318	14,624	0	1178
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1178
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1178
- CABLE & WIRE FACILITIES	CWF	1,458,262	491,677	306,908	0	43,020	141,750	0	1178
- - C&WF CAT 1.1	CWF11	0	0	0	0	0	0	0	1178
- - C&WF CAT 1.2	CWF12	0	0	0	0	0	0	0	1178
- - C&WF CAT 1.3	CWF13	1,227,631	306,908	306,908	0	0	0	0	1178
- - C&WF CAT 2	CWF2	89,310	89,310	0	0	0	89,310	0	1178
- - C&WF CAT 3	CWF3	141,321	95,460	0	0	43,020	52,440	0	1178
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1178
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1178
- INTANGIBLES	INTANG	87,311	38,326	14,301	14,010	2,496	7,519	0	1178
TELCOM PLANT-OTHER	PLTOTH	0	0	0	0	0	0	0	1178
ACCUM DEPRECIATION	ACCDEP	402,937	189,018	60,428	83,763	11,425	33,402	0	1178
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1178
NET DEFERRED FIT	NTDFIT	14,867	6,527	2,434	2,381	428	1,285	0	1178
NETWORK SUPPORT EXP	NETSPX	3,000	1,317	491	481	86	258	0	1178
GENERAL SUPPORT EXP	GSFX	8,499	3,731	1,392	1,364	243	732	0	1178
COE EXPENSE	COEX	38,696	28,202	220	27,407	185	389	0	1178
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1178
C&WF EXPENSE	CWFX	44,714	15,076	9,411	0	1,319	4,346	0	1178
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1178
NETWORK OPERATIONS EXP	NETOPX	1,504	660	246	241	43	130	0	1178
DEPREC & AMORT EXP	DEPAMX	174,965	81,153	26,660	34,858	4,991	14,644	0	1178
MARKETING EXPENSE	MRKTX	0	0	0	0	0	0	0	1178
SERVICES EXPENSE	SERVX	13,310	5,669	1,500	2,653	473	1,043	0	1178
- CABSX EXPENSE	CABSX	6,634	3,317	0	1,934	345	1,038	0	1178
CORP OPER EXP	CORPX	123,194	73,085	17,733	42,987	3,141	9,224	0	1178
OTHER TAXES (EXCL FIT & ITC)	OTAXES	311	137	51	50	9	27	0	1178
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1178
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1178
INTEREST & RELATED ITEMS(IRI)	INTREL	68,182	29,452	11,382	10,196	1,953	5,921	0	1178

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	295,679	78,376	45,320	17,535	12,082	3,438	0	1179
- GENERAL SUPPORT FACILITIES	GSF	5,881,494	1,783,429	1,031,258	399,017	274,927	78,227	0	1179
- CENTRAL OFFICE EQUIPMENT	COE	39,087,810	13,219,598	5,045,448	5,082,570	2,652,684	438,896	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	10,607,384	5,082,570	0	5,082,570	0	0	0	1179
- - COE CAT 4.11	COE411	2,464,701	0	0	0	0	0	0	1179
- - COE CAT 4.12	COE412	75,901	0	0	0	0	0	0	1179
- - COE CAT 4.13	COE413	20,447,056	5,125,897	5,045,448	0	0	80,449	0	1179
- - COE CAT 4.2	COE42	5,492,768	3,011,131	0	0	2,652,684	358,447	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	35,829,108	9,497,248	8,090,447	0	849,266	557,535	0	1179
- - C&WF CAT 1.1	CWF11	296,353	0	0	0	0	0	0	1179
- - C&WF CAT 1.2	CWF12	129,001	129,001	0	0	0	129,001	0	1179
- - C&WF CAT 1.3	CWF13	32,361,786	8,090,447	8,090,447	0	0	0	0	1179
- - C&WF CAT 2	CWF2	1,627,306	422,728	0	0	0	422,728	0	1179
- - C&WF CAT 3	CWF3	1,414,662	855,073	0	0	849,266	5,806	0	1179
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1179
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1179
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1179
TELCOM PLANT-OTHER	PLTOTH	1,172,106	355,414	205,516	79,519	54,789	15,590	0	1179
ACCUM DEPRECIATION	ACCDEP	70,456,398	21,713,402	11,904,082	5,421,346	3,472,155	915,818	0	1179
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1179
NET DEFERRED FIT	NTDFIT	96,041	29,122	16,840	6,516	4,489	1,277	0	1179
NETWORK SUPPORT EXP	NETSPX	5,093	1,544	893	346	238	68	0	1179
GENERAL SUPPORT EXP	GSFX	1,364,354	413,709	239,225	92,562	63,776	18,147	0	1179
COE EXPENSE	COEX	905,955	306,396	75,884	184,015	39,897	6,601	0	1179
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1179
C&WF EXPENSE	CWFX	919,853	243,826	207,709	0	21,803	14,314	0	1179
OTHER PROP & PL EXP	OTHPPX	12,583	3,816	2,206	854	588	167	0	1179
NETWORK OPERATIONS EXP	NETOPX	1,004,936	304,724	176,205	68,178	46,975	13,366	0	1179
DEPREC & AMORT EXP	DEPAMX	2,724,947	744,092	569,830	10,116	122,197	41,948	0	1179
MARKETING EXPENSE	MRKTX	584,854	169,277	97,883	37,873	26,095	7,425	0	1179
SERVICES EXPENSE	SERVX	960,023	340,465	100,550	51,122	32,821	14,273	141,699	1179
- CABSX EXPENSE	CABSX	106,129	53,064	0	28,150	19,396	5,519	0	1179
CORP OPER EXP	CORPX	2,071,460	755,645	414,646	167,931	89,649	28,710	54,709	1179
OTHER TAXES (EXCL FIT & ITC)	OTAXES	344,747	111,172	64,285	24,873	17,138	4,876	0	1179
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1179
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1179
INTEREST & RELATED ITEMS(IRI)	INTREL	66	18	10	4	3	1	0	1179

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	359,836	108,140	33,731	28,373	769	45,220	48	1180
- GENERAL SUPPORT FACILITIES	GSF	3,945,093	1,934,394	602,538	506,833	13,731	807,759	3,533	1180
- CENTRAL OFFICE EQUIPMENT	COE	4,714,108	3,751,072	152,695	1,582,951	23,428	1,991,998	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	2,004,179	1,582,951	0	1,582,951	0	0	0	1180
- - COE CAT 4.11	COE411	1,252,227	1,243,483	0	0	0	1,243,483	0	1180
- - COE CAT 4.12	COE412	24,061	0	0	0	0	0	0	1180
- - COE CAT 4.13	COE413	614,591	155,077	152,695	0	0	2,382	0	1180
- - COE CAT 4.2	COE42	819,050	769,562	0	0	23,428	746,134	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	7,584,787	2,279,434	1,729,165	0	19,458	530,811	0	1180
- - C&WF CAT 1.1	CWF11	16,182	0	0	0	0	0	0	1180
- - C&WF CAT 1.2	CWF12	26,971	26,971	0	0	0	26,971	0	1180
- - C&WF CAT 1.3	CWF13	6,916,662	1,729,165	1,729,165	0	0	0	0	1180
- - C&WF CAT 2	CWF2	584,386	501,988	0	0	0	501,988	0	1180
- - C&WF CAT 3	CWF3	40,586	21,310	0	0	19,458	1,852	0	1180
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1180
- TANGIBLES	TANGIB	126,308	61,933	19,291	16,227	440	25,862	112	1180
- INTANGIBLES	INTANG	3,845	1,885	588	495	13	788	1	1180
TELCOM PLANT-OTHER	PLTOTH	135,517	66,422	20,726	17,434	472	27,785	4	1180
ACCUM DEPRECIATION	ACCDEP	9,626,707	4,229,029	1,670,452	847,859	31,780	1,676,048	2,890	1180
ACCUM AMORTIZATION	ACCAMO	46,418	22,719	7,090	5,964	162	9,504	0	1180
NET DEFERRED FIT	NTDFIT	478,386	234,308	73,158	62,312	1,657	97,181	0	1180
NETWORK SUPPORT EXP	NETSPX	116,485	57,116	17,816	14,986	406	23,883	25	1180
GENERAL SUPPORT EXP	GSFX	370,414	181,625	56,574	47,588	1,289	75,842	332	1180
COE EXPENSE	COEX	548,011	436,059	11,432	273,738	1,754	149,135	0	1180
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1180
C&WF EXPENSE	CWFX	508,909	152,941	116,020	0	1,306	35,615	0	1180
OTHER PROP & PL EXP	OTHPPX	737	361	113	95	3	151	0	1180
NETWORK OPERATIONS EXP	NETOPX	199,333	97,739	30,500	25,656	695	40,888	0	1180
DEPREC & AMORT EXP	DEPAMX	928,749	526,118	114,978	156,425	3,700	250,910	104	1180
MARKETING EXPENSE	MRKTX	35,693	9,957	3,106	2,613	71	4,164	4	1180
SERVICES EXPENSE	SERVX	365,224	126,360	12,766	23,996	422	24,797	64,380	1180
- CABSX EXPENSE	CABSX	57,605	28,803	0	10,990	298	17,515	0	1180
CORP OPER EXP	CORPX	974,497	493,770	133,525	172,046	2,631	156,910	28,658	1180
OTHER TAXES (EXCL FIT & ITC)	OTAXES	80,322	37,469	11,692	9,835	266	15,675	0	1180
INVESTMENT TAX CREDITS (ITC)	ITC	655	321	100	84	2	134	0	1180
NON-OPERATING INC & EXP	NONOPX	45,462	23,035	7,185	6,044	164	9,632	10	1180
INTEREST & RELATED ITEMS(IRI)	INTREL	122,665	69,629	21,718	18,269	495	29,116	31	1180

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

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	1181
- GENERAL SUPPORT FACILITIES	GSF	5,623,885	2,026,683	1,114,294	599,765	59,727	250,236	2,662	1181
- CENTRAL OFFICE EQUIPMENT	COE	6,051,142	3,091,650	804,174	1,700,203	155,293	431,979	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	2,000,239	1,700,203	0	1,700,203	0	0	0	1181
- - COE CAT 4.11	COE411	296,626	296,626	0	0	0	296,626	0	1181
- - COE CAT 4.12	COE412	25,414	0	0	0	0	0	0	1181
- - COE CAT 4.13	COE413	3,298,869	861,504	804,174	0	0	57,330	0	1181
- - COE CAT 4.2	COE42	429,994	233,316	0	0	155,293	78,023	0	1181
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1181
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1181
- CABLE & WIRE FACILITIES	CWF	9,870,414	2,646,011	2,354,607	0	14,019	277,385	0	1181
- - C&WF CAT 1.1	CWF11	72,740	0	0	0	0	0	0	1181
- - C&WF CAT 1.2	CWF12	167,862	167,862	0	0	0	167,862	0	1181
- - C&WF CAT 1.3	CWF13	9,418,430	2,354,607	2,354,607	0	0	0	0	1181
- - C&WF CAT 2	CWF2	175,766	105,692	0	0	0	105,692	0	1181
- - C&WF CAT 3	CWF3	35,617	17,850	0	0	14,019	3,831	0	1181
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1181
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1181
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1181
TELCOM PLANT-OTHER	PLTOTH	38,999	14,049	7,735	4,163	415	1,737	0	1181
ACCUM DEPRECIATION	ACCDEP	17,036,330	6,334,010	3,299,359	2,109,204	178,462	744,552	2,433	1181
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1181
NET DEFERRED FIT	NTDFIT	-120,127	-42,776	-24,026	-12,058	-1,290	-5,401	0	1181
NETWORK SUPPORT EXP	NETSPX	174,874	63,019	34,682	18,668	1,859	7,789	22	1181
GENERAL SUPPORT EXP	GSFX	416,591	150,127	82,542	44,428	4,424	18,536	197	1181
COE EXPENSE	COEX	661,840	338,147	89,159	183,877	17,217	47,894	0	1181
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1181
C&WF EXPENSE	CWFX	284,218	76,192	67,801	0	404	7,987	0	1181
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1181
NETWORK OPERATIONS EXP	NETOPX	607,632	218,973	120,552	64,887	6,462	27,072	0	1181
DEPREC & AMORT EXP	DEPAMX	1,308,888	479,779	254,891	134,409	19,675	70,715	90	1181
MARKETING EXPENSE	MRKTX	1,202	388	214	115	11	48	0	1181
SERVICES EXPENSE	SERVX	238,068	97,074	4,400	46,159	4,368	18,300	23,846	1181
- CABSX EXPENSE	CABSX	125,885	62,943	0	41,497	4,132	17,313	0	1181
CORP OPER EXP	CORPX	821,895	395,136	178,100	142,733	13,848	50,865	9,591	1181
OTHER TAXES (EXCL FIT & ITC)	OTAXES	62,576	22,329	12,293	6,617	659	2,761	0	1181
INVESTMENT TAX CREDITS (ITC)	ITC	135	49	27	14	1	6	0	1181
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1181
INTEREST & RELATED ITEMS(IRI)	INTREL	0	0	0	0	0	0	0	1181

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	50,330	13,172	7,326	3,668	967	1,211	0	1182
- GENERAL SUPPORT FACILITIES	GSF	1,537,665	524,626	291,795	146,085	38,507	48,240	0	1182
- CENTRAL OFFICE EQUIPMENT	COE	3,996,608	1,958,353	468,858	1,090,805	185,049	213,641	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	1,434,703	1,090,805	0	1,090,805	0	0	0	1182
- - COE CAT 4.11	COE411	147,037	129,045	0	0	0	129,045	0	1182
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1182
- - COE CAT 4.13	COE413	1,891,740	481,904	468,858	0	0	13,046	0	1182
- - COE CAT 4.2	COE42	503,974	251,405	0	0	179,855	71,550	0	1182
- - COE CAT 4.3	COE43	19,154	5,194	0	0	5,194	0	0	1182
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1182
- CABLE & WIRE FACILITIES	CWF	7,485,044	1,958,998	1,709,957	0	102,476	146,564	0	1182
- - C&WF CAT 1.1	CWF11	11,895	0	0	0	0	0	0	1182
- - C&WF CAT 1.2	CWF12	47,581	47,581	0	0	0	47,581	0	1182
- - C&WF CAT 1.3	CWF13	6,839,828	1,709,957	1,709,957	0	0	0	0	1182
- - C&WF CAT 2	CWF2	321,417	93,845	0	0	0	93,845	0	1182
- - C&WF CAT 3	CWF3	208,371	92,441	0	0	87,304	5,138	0	1182
- - C&WF CAT 4	CWF4	55,951	15,173	0	0	15,173	0	0	1182
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1182
- INTANGIBLES	INTANG	852	291	162	81	21	27	0	1182
TELCOM PLANT-OTHER	PLTOTH	19,103	6,518	3,625	1,815	478	599	0	1182
ACCUM DEPRECIATION	ACCDEP	8,837,966	3,102,664	1,637,914	981,697	214,305	268,748	0	1182
ACCUM AMORTIZATION	ACCAMO	852	291	162	81	21	27	0	1182
NET DEFERRED FIT	NTDFIT	563,297	213,033	96,688	77,777	17,426	21,142	0	1182
NETWORK SUPPORT EXP	NETSPX	16,451	5,613	3,122	1,563	412	516	0	1182
GENERAL SUPPORT EXP	GSFX	70,877	24,182	13,450	6,734	1,775	2,224	0	1182
COE EXPENSE	COEX	224,633	110,071	21,768	69,793	8,591	9,919	0	1182
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1182
C&WF EXPENSE	CWFX	167,855	43,931	38,346	0	2,298	3,287	0	1182
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1182
NETWORK OPERATIONS EXP	NETOPX	557,355	190,160	105,766	52,951	13,957	17,485	0	1182
DEPREC & AMORT EXP	DEPAMX	883,910	323,764	156,639	107,114	27,057	32,954	0	1182
MARKETING EXPENSE	MRKTX	11,867	2,687	1,494	748	197	247	0	1182
SERVICES EXPENSE	SERVX	198,818	95,832	35,100	20,988	5,126	1,853	32,765	1182
- CABSX EXPENSE	CABSX	17,496	8,748	0	5,489	1,447	1,812	0	1182
CORP OPER EXP	CORPX	1,058,697	425,987	207,865	131,492	27,849	30,581	28,200	1182
OTHER TAXES (EXCL FIT & ITC)	OTAXES	64,845	22,124	12,305	6,161	1,624	2,034	0	1182
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1182
NON-OPERATING INC & EXP	NONOPX	24,244	9,755	5,426	2,716	716	897	0	1182
INTEREST & RELATED ITEMS(IRI)	INTREL	0	0	0	0	0	0	0	1182

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	832,724	306,190	89,447	66,743	11,261	138,349	390	1183
- GENERAL SUPPORT FACILITIES	GSF	16,003,933	7,763,542	2,263,672	1,689,093	284,991	3,501,283	24,504	1183
- CENTRAL OFFICE EQUIPMENT	COE	24,643,037	17,218,817	708,446	7,347,770	598,326	8,535,793	28,481	1183
- - COE CAT 1	COE1	655,464	29,285	0	804	0	0	28,481	1183
- - COE CAT 2	COE2	6,357	2,771	0	0	2,771	0	0	1183
- - COE CAT 3	COE3	10,950,829	7,320,292	0	7,320,292	0	0	0	1183
- - COE CAT 4.11	COE411	6,549,741	6,549,741	0	0	0	6,549,741	0	1183
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1183
- - COE CAT 4.13	COE413	2,911,414	713,197	708,446	0	0	4,750	0	1183
- - COE CAT 4.2	COE42	3,179,898	2,298,112	0	0	316,811	1,981,301	0	1183
- - COE CAT 4.3	COE43	339,847	278,744	0	0	278,744	0	0	1183
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1183
- CABLE & WIRE FACILITIES	CWF	45,066,997	16,570,998	9,174,558	0	645,920	6,750,520	0	1183
- - C&WF CAT 1.1	CWF11	120,111	0	0	0	0	0	0	1183
- - C&WF CAT 1.2	CWF12	61,520	61,520	0	0	0	61,520	0	1183
- - C&WF CAT 1.3	CWF13	36,781,700	9,174,558	9,174,558	0	0	0	0	1183
- - C&WF CAT 2	CWF2	7,107,737	6,689,000	0	0	0	6,689,000	0	1183
- - C&WF CAT 3	CWF3	804,308	488,751	0	0	488,751	0	0	1183
- - C&WF CAT 4	CWF4	191,621	157,169	0	0	157,169	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	1,289,847	624,910	182,786	136,391	23,012	282,721	0	1183
ACCUM DEPRECIATION	ACCDEP	56,314,248	28,099,916	7,398,196	7,679,500	970,734	12,008,574	42,911	1183
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1183
NET DEFERRED FIT	NTDFIT	4,113,304	1,728,028	766,011	-88,621	81,506	969,132	0	1183
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1183
GENERAL SUPPORT EXP	GSFX	1,175,188	570,086	166,224	124,032	20,927	257,103	1,799	1183
COE EXPENSE	COEX	875,009	612,342	14,287	413,749	12,166	172,140	0	1183
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1183
C&WF EXPENSE	CWFX	1,310,457	481,851	266,778	0	18,782	196,291	0	1183
OTHER PROP & PL EXP	OTHPPX	8,074	3,917	1,145	854	144	1,771	3	1183
NETWORK OPERATIONS EXP	NETOPX	925,556	448,989	131,219	97,912	16,520	202,960	378	1183
DEPREC & AMORT EXP	DEPAMX	4,993,051	2,685,163	614,624	574,827	107,175	1,387,620	918	1183
MARKETING EXPENSE	MRKTX	176,867	32,597	9,523	7,105	1,199	14,729	42	1183
SERVICES EXPENSE	SERVX	1,357,967	194,103	21,402	50,983	587	7,182	113,949	1183
- CABSX EXPENSE	CABSX	19,938	9,969	0	3,075	519	6,375	0	1183
CORP OPER EXP	CORPX	3,798,288	1,456,397	473,225	394,013	39,890	483,374	65,895	1183
OTHER TAXES (EXCL FIT & ITC)	OTAXES	276,651	132,562	38,774	28,932	4,882	59,973	0	1183
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1183
NON-OPERATING INC & EXP	NONOPX	55,282	21,344	6,235	4,653	785	9,644	27	1183
INTEREST & RELATED ITEMS(IRI)	INTREL	175,741	81,849	23,910	17,841	3,010	36,983	104	1183

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	146,868	40,798	19,297	5,962	5,362	10,178	0	1184
- GENERAL SUPPORT FACILITIES	GSF	6,511,441	2,458,399	1,162,765	359,250	323,100	613,285	0	1184
- CENTRAL OFFICE EQUIPMENT	COE	5,830,575	3,035,472	549,348	782,994	631,881	1,071,249	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	1,631,543	782,994	0	782,994	0	0	0	1184
- - COE CAT 4.11	COE411	898,387	898,387	0	0	0	898,387	0	1184
- - COE CAT 4.12	COE412	58,088	0	0	0	0	0	0	1184
- - COE CAT 4.13	COE413	2,204,866	549,348	549,348	0	0	0	0	1184
- - COE CAT 4.2	COE42	1,037,691	804,743	0	0	631,881	172,862	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	8,361,259	2,322,666	1,984,924	0	72,322	265,420	0	1184
- - C&WF CAT 1.1	CWF11	27,006	0	0	0	0	0	0	1184
- - C&WF CAT 1.2	CWF12	0	0	0	0	0	0	0	1184
- - C&WF CAT 1.3	CWF13	7,939,695	1,984,924	1,984,924	0	0	0	0	1184
- - C&WF CAT 2	CWF2	295,708	265,420	0	0	0	265,420	0	1184
- - C&WF CAT 3	CWF3	98,850	72,322	0	0	72,322	0	0	1184
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1184
- TANGIBLES	TANGIB	1,042,768	393,698	186,210	57,532	51,742	98,214	0	1184
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1184
TELCOM PLANT-OTHER	PLTOTH	0	0	0	0	0	0	0	1184
ACCUM DEPRECIATION	ACCDEP	12,648,888	4,756,496	2,311,248	558,879	651,772	1,234,597	0	1184
ACCUM AMORTIZATION	ACCAMO	497,343	187,772	88,812	27,439	24,678	46,843	0	1184
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1184
NETWORK SUPPORT EXP	NETSPX	25,361	9,575	4,529	1,399	1,258	2,389	0	1184
GENERAL SUPPORT EXP	GSFX	502,108	189,571	89,663	27,702	24,915	47,291	0	1184
COE EXPENSE	COEX	710,046	369,659	53,525	150,191	61,567	104,376	0	1184
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1184
C&WF EXPENSE	CWFX	371,278	103,137	88,140	0	3,211	11,786	0	1184
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1184
NETWORK OPERATIONS EXP	NETOPX	162,944	61,520	29,097	8,990	8,085	15,347	0	1184
DEPREC & AMORT EXP	DEPAMX	1,171,197	472,905	191,090	81,423	70,776	129,616	0	1184
MARKETING EXPENSE	MRKTX	194,866	46,546	22,015	6,802	6,117	11,612	0	1184
SERVICES EXPENSE	SERVX	675,387	231,853	113,073	49,242	36,683	12,407	20,448	1184
- CABSX EXPENSE	CABSX	48,659	24,330	0	6,746	6,067	11,517	0	1184
CORP OPER EXP	CORPX	861,744	331,211	144,753	74,461	43,226	62,539	6,232	1184
OTHER TAXES (EXCL FIT & ITC)	OTAXES	301,138	113,695	53,775	16,614	14,943	28,363	0	1184
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1184
NON-OPERATING INC & EXP	NONOPX	6,049	2,325	1,100	340	306	580	0	1184
INTEREST & RELATED ITEMS(IRI)	INTREL	205	78	37	11	10	19	0	1184

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	252,211	69,169	28,809	18,010	6,068	16,282	0	1185
- GENERAL SUPPORT FACILITIES	GSF	7,272,002	2,640,521	1,099,783	687,539	231,648	621,551	0	1185
- CENTRAL OFFICE EQUIPMENT	COE	12,616,250	6,176,805	575,141	3,053,974	880,413	1,667,277	0	1185
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1185
- - COE CAT 2	COE2	194,293	79,474	0	0	79,474	0	0	1185
- - COE CAT 3	COE3	5,920,160	3,053,974	0	3,053,974	0	0	0	1185
- - COE CAT 4.11	COE411	1,238,693	47,441	0	0	0	47,441	0	1185
- - COE CAT 4.12	COE412	94,286	0	0	0	0	0	0	1185
- - COE CAT 4.13	COE413	2,313,936	579,598	575,141	0	0	4,458	0	1185
- - COE CAT 4.2	COE42	2,753,330	2,397,881	0	0	782,503	1,615,378	0	1185
- - COE CAT 4.3	COE43	101,552	18,437	0	0	18,437	0	0	1185
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1185
- CABLE & WIRE FACILITIES	CWF	19,685,194	5,552,102	4,309,975	0	148,543	1,093,583	0	1185
- - C&WF CAT 1.1	CWF11	66,808	0	0	0	0	0	0	1185
- - C&WF CAT 1.2	CWF12	33,404	33,404	0	0	0	33,404	0	1185
- - C&WF CAT 1.3	CWF13	17,239,901	4,309,975	4,309,975	0	0	0	0	1185
- - C&WF CAT 2	CWF2	2,065,484	1,058,670	0	0	0	1,058,670	0	1185
- - C&WF CAT 3	CWF3	227,609	140,614	0	0	139,105	1,509	0	1185
- - C&WF CAT 4	CWF4	51,988	9,438	0	0	9,438	0	0	1185
- TANGIBLES	TANGIB	55,890	20,294	8,453	5,284	1,780	4,777	0	1185
- INTANGIBLES	INTANG	124,356	45,155	18,807	11,757	3,961	10,629	0	1185
TELCOM PLANT-OTHER	PLTOTH	594,159	215,744	89,858	56,175	18,927	50,784	0	1185
ACCUM DEPRECIATION	ACCDEP	24,962,656	9,469,381	3,389,834	3,241,481	803,958	2,034,108	0	1185
ACCUM AMORTIZATION	ACCAMO	156,272	56,744	23,634	14,775	4,978	13,357	0	1185
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1185
NETWORK SUPPORT EXP	NETSPX	2,193	796	332	207	70	187	0	1185
GENERAL SUPPORT EXP	GSFX	260,436	94,566	39,387	24,623	8,296	22,260	0	1185
COE EXPENSE	COEX	1,334,772	669,214	53,250	377,615	83,982	154,366	0	1185
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1185
C&WF EXPENSE	CWFX	706,539	199,275	154,693	0	5,332	39,251	0	1185
OTHER PROP & PL EXP	OTHPPX	37,217	13,514	5,629	3,519	1,186	3,181	0	1185
NETWORK OPERATIONS EXP	NETOPX	415,887	151,012	62,897	39,320	13,248	35,547	0	1185
DEPREC & AMORT EXP	DEPAMX	1,882,138	678,352	301,651	60,748	89,136	226,817	0	1185
MARKETING EXPENSE	MRKTX	435,176	101,575	42,306	26,448	8,911	23,910	0	1185
SERVICES EXPENSE	SERVX	1,225,042	297,235	125,629	93,111	30,865	47,631	0	1185
- CABSX EXPENSE	CABSX	277,617	108,393	0	48,369	16,297	43,727	0	1185
CORP OPER EXP	CORPX	1,947,046	680,072	268,049	223,119	59,998	128,905	0	1185
OTHER TAXES (EXCL FIT & ITC)	OTAXES	364,292	132,277	55,094	34,442	11,604	31,137	0	1185
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1185
NON-OPERATING INC & EXP	NONOPX	79,855	27,152	11,309	7,070	2,382	6,391	0	1185
INTEREST & RELATED ITEMS(IRI)	INTREL	1,028	352	147	92	31	83	0	1185

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	599,806	158,629	66,792	38,434	7,780	45,607	16	1186
- GENERAL SUPPORT FACILITIES	GSF	7,172,458	2,644,380	1,112,910	640,412	129,633	759,924	1,500	1186
- CENTRAL OFFICE EQUIPMENT	COE	12,439,575	6,801,643	494,332	3,010,385	216,843	3,080,084	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	6,440,152	3,010,385	0	3,010,385	0	0	0	1186
- - COE CAT 4.11	COE411	2,992,114	2,975,313	0	0	0	2,975,313	0	1186
- - COE CAT 4.12	COE412	414,324	0	0	0	0	0	0	1186
- - COE CAT 4.13	COE413	2,017,442	495,533	494,332	0	0	1,201	0	1186
- - COE CAT 4.2	COE42	333,089	249,499	0	0	145,930	103,569	0	1186
- - COE CAT 4.3	COE43	242,454	70,913	0	0	70,913	0	0	1186
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1186
- CABLE & WIRE FACILITIES	CWF	21,256,849	5,621,732	4,737,120	0	392,523	492,089	0	1186
- - C&WF CAT 1.1	CWF11	372,893	0	0	0	0	0	0	1186
- - C&WF CAT 1.2	CWF12	11,509	11,509	0	0	0	11,509	0	1186
- - C&WF CAT 1.3	CWF13	18,948,480	4,737,120	4,737,120	0	0	0	0	1186
- - C&WF CAT 2	CWF2	721,778	479,456	0	0	0	479,456	0	1186
- - C&WF CAT 3	CWF3	116,382	76,070	0	0	74,946	1,124	0	1186
- - C&WF CAT 4	CWF4	1,085,807	317,577	0	0	317,577	0	0	1186
- TANGIBLES	TANGIB	722,137	266,241	112,102	64,508	13,058	76,546	27	1186
- INTANGIBLES	INTANG	924	341	143	83	17	98	0	1186
TELCOM PLANT-OTHER	PLTOTH	395,859	145,933	61,452	35,362	7,158	41,961	0	1186
ACCUM DEPRECIATION	ACCDEP	25,857,397	9,932,036	3,633,771	3,042,534	442,478	2,812,071	1,182	1186
ACCUM AMORTIZATION	ACCAMO	365,646	134,795	56,762	32,663	6,612	38,758	0	1186
NET DEFERRED FIT	NTDFIT	2,702,681	996,719	419,454	241,291	48,897	287,076	0	1186
NETWORK SUPPORT EXP	NETSPX	1,161	428	180	104	21	123	0	1186
GENERAL SUPPORT EXP	GSFX	632,198	233,082	98,095	56,448	11,426	66,982	132	1186
COE EXPENSE	COEX	833,783	455,891	41,935	134,270	18,395	261,291	0	1186
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1186
C&WF EXPENSE	CWFX	688,744	182,150	153,488	0	12,718	15,944	0	1186
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1186
NETWORK OPERATIONS EXP	NETOPX	558,546	205,928	86,716	49,900	10,101	59,212	0	1186
DEPREC & AMORT EXP	DEPAMX	2,033,252	793,063	286,327	222,481	36,386	247,770	100	1186
MARKETING EXPENSE	MRKTX	51,596	11,436	4,815	2,771	561	3,288	1	1186
SERVICES EXPENSE	SERVX	577,044	195,048	77,256	37,781	7,530	8,505	63,976	1186
- CABSX EXPENSE	CABSX	31,559	15,780	0	6,605	1,337	7,838	0	1186
CORP OPER EXP	CORPX	1,521,112	589,677	251,043	115,948	25,044	171,216	26,428	1186
OTHER TAXES (EXCL FIT & ITC)	OTAXES	542,813	195,527	90,211	38,244	10,231	56,837	4	1186
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1186
NON-OPERATING INC & EXP	NONOPX	2,838	1,100	463	267	54	316	0	1186
INTEREST & RELATED ITEMS(IRI)	INTREL	-5,988	-2,005	-844	-486	-98	-577	0	1186

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	53,410	17,168	3,309	9,465	330	4,063	2	1187
- GENERAL SUPPORT FACILITIES	GSF	2,100,149	1,216,519	234,382	670,462	23,368	287,799	508	1187
- CENTRAL OFFICE EQUIPMENT	COE	2,164,616	1,728,022	50,326	1,278,732	30,094	368,871	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	1,504,390	1,278,732	0	1,278,732	0	0	0	1187
- - COE CAT 4.11	COE411	133,057	132,735	0	0	0	132,735	0	1187
- - COE CAT 4.12	COE412	7,859	0	0	0	0	0	0	1187
- - COE CAT 4.13	COE413	204,194	50,968	50,326	0	0	642	0	1187
- - COE CAT 4.2	COE42	315,116	265,588	0	0	30,094	235,494	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	1,839,199	591,201	396,696	0	14,474	180,031	0	1187
- - C&WF CAT 1.1	CWF11	17,715	0	0	0	0	0	0	1187
- - C&WF CAT 1.2	CWF12	5,062	5,062	0	0	0	5,062	0	1187
- - C&WF CAT 1.3	CWF13	1,586,784	396,696	396,696	0	0	0	0	1187
- - C&WF CAT 2	CWF2	195,294	174,573	0	0	0	174,573	0	1187
- - C&WF CAT 3	CWF3	34,344	14,871	0	0	14,474	396	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	0	0	0	0	0	0	0	1187
ACCUM DEPRECIATION	ACCDEP	4,636,744	2,653,276	531,222	1,402,963	53,981	664,756	354	1187
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1187
NET DEFERRED FIT	NTDFIT	153,851	88,849	17,259	50,547	1,580	19,464	0	1187
NETWORK SUPPORT EXP	NETSPX	3,508	2,032	392	1,120	39	481	0	1187
GENERAL SUPPORT EXP	GSFX	42,773	24,776	4,774	13,655	476	5,862	10	1187
COE EXPENSE	COEX	177,895	142,014	0	142,014	0	0	0	1187
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1187
C&WF EXPENSE	CWFX	127,382	40,946	27,475	0	1,002	12,469	0	1187
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1187
NETWORK OPERATIONS EXP	NETOPX	64,096	37,128	7,156	20,471	713	8,787	0	1187
DEPREC & AMORT EXP	DEPAMX	267,960	155,058	29,819	98,403	2,009	24,810	18	1187
MARKETING EXPENSE	MRKTX	0	0	0	0	0	0	0	1187
SERVICES EXPENSE	SERVX	82,445	32,365	1,280	18,821	641	7,308	4,315	1187
- CABSX EXPENSE	CABSX	48,213	24,107	0	16,466	574	7,068	0	1187
CORP OPER EXP	CORPX	263,012	146,958	23,151	101,922	1,493	18,144	2,248	1187
OTHER TAXES (EXCL FIT & ITC)	OTAXES	63,383	37,218	6,969	21,115	686	8,447	2	1187
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1187
NON-OPERATING INC & EXP	NONOPX	500	279	54	154	5	66	0	1187
INTEREST & RELATED ITEMS(IRI)	INTREL	22,110	13,360	2,255	8,295	211	2,597	2	1187

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

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	1188
- GENERAL SUPPORT FACILITIES	GSF	218,070	80,236	43,554	11,922	2,864	21,896	0	1188
- CENTRAL OFFICE EQUIPMENT	COE	385,290	205,565	50,180	77,540	7,320	70,526	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	96,049	77,540	0	77,540	0	0	0	1188
- - COE CAT 4.11	COE411	58,875	58,875	0	0	0	58,875	0	1188
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1188
- - COE CAT 4.13	COE413	200,718	50,180	50,180	0	0	0	0	1188
- - COE CAT 4.2	COE42	13,125	11,651	0	0	0	11,651	0	1188
- - COE CAT 4.3	COE43	16,523	7,320	0	0	7,320	0	0	1188
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1188
- CABLE & WIRE FACILITIES	CWF	1,033,050	316,294	233,099	0	11,306	71,889	0	1188
- - C&WF CAT 1.1	CWF11	0	0	0	0	0	0	0	1188
- - C&WF CAT 1.2	CWF12	0	0	0	0	0	0	0	1188
- - C&WF CAT 1.3	CWF13	932,394	233,099	233,099	0	0	0	0	1188
- - C&WF CAT 2	CWF2	71,889	71,889	0	0	0	71,889	0	1188
- - C&WF CAT 3	CWF3	3,244	0	0	0	0	0	0	1188
- - C&WF CAT 4	CWF4	25,523	11,306	0	0	11,306	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	6,725	2,474	1,343	368	88	675	0	1188
ACCUM DEPRECIATION	ACCDEP	1,291,144	477,519	256,807	73,575	16,979	130,158	0	1188
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1188
NET DEFERRED FIT	NTDFIT	72,343	26,624	14,446	3,962	950	7,266	0	1188
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1188
GENERAL SUPPORT EXP	GSFX	22,378	8,234	4,469	1,223	294	2,247	0	1188
COE EXPENSE	COEX	98,485	52,545	16,606	10,179	2,422	23,339	0	1188
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1188
C&WF EXPENSE	CWFX	27,402	8,390	6,183	0	300	1,907	0	1188
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1188
NETWORK OPERATIONS EXP	NETOPX	6,641	2,443	1,326	363	87	667	0	1188
DEPREC & AMORT EXP	DEPAMX	66,572	25,417	12,875	5,266	843	6,434	0	1188
MARKETING EXPENSE	MRKTX	17,869	4,956	2,690	736	177	1,353	0	1188
SERVICES EXPENSE	SERVX	22,032	8,531	1,445	1,870	443	3,034	1,739	1188
- CABSX EXPENSE	CABSX	9,795	4,897	0	1,591	382	2,923	0	1188
CORP OPER EXP	CORPX	211,182	94,141	36,196	15,899	4,119	36,004	1,923	1188
OTHER TAXES (EXCL FIT & ITC)	OTAXES	9,083	3,395	1,872	473	122	928	0	1188
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1188
NON-OPERATING INC & EXP	NONOPX	6,600	2,942	1,597	437	105	803	0	1188
INTEREST & RELATED ITEMS(IRI)	INTREL	8	3	2	0	0	1	0	1188

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	20,999	6,492	3,017	1,167	457	1,851	0	1189
- GENERAL SUPPORT FACILITIES	GSF	1,516,450	588,387	273,417	105,784	41,404	167,782	0	1189
- CENTRAL OFFICE EQUIPMENT	COE	5,131,886	3,023,221	493,613	1,270,959	257,626	1,001,023	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	1,495,246	1,270,959	0	1,270,959	0	0	0	1189
- - COE CAT 4.11	COE411	809,357	806,036	0	0	0	806,036	0	1189
- - COE CAT 4.12	COE412	74,896	0	0	0	0	0	0	1189
- - COE CAT 4.13	COE413	1,996,714	493,613	493,613	0	0	0	0	1189
- - COE CAT 4.2	COE42	393,912	277,879	0	0	82,891	194,987	0	1189
- - COE CAT 4.3	COE43	361,761	174,734	0	0	174,734	0	0	1189
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1189
- CABLE & WIRE FACILITIES	CWF	13,087,748	4,046,052	2,791,402	0	239,824	1,014,825	0	1189
- - C&WF CAT 1.1	CWF11	125,903	0	0	0	0	0	0	1189
- - C&WF CAT 1.2	CWF12	0	0	0	0	0	0	0	1189
- - C&WF CAT 1.3	CWF13	11,165,610	2,791,402	2,791,402	0	0	0	0	1189
- - C&WF CAT 2	CWF2	153,477	107,895	0	0	0	107,895	0	1189
- - C&WF CAT 3	CWF3	1,254,922	959,425	0	0	52,496	906,930	0	1189
- - C&WF CAT 4	CWF4	387,836	187,329	0	0	187,329	0	0	1189
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1189
- INTANGIBLES	INTANG	11,220	4,353	2,023	783	306	1,241	0	1189
TELCOM PLANT-OTHER	PLTOTH	0	0	0	0	0	0	0	1189
ACCUM DEPRECIATION	ACCDEP	8,338,690	3,675,089	1,319,019	954,551	281,186	1,120,333	0	1189
ACCUM AMORTIZATION	ACCAMO	11,220	4,353	2,023	783	306	1,241	0	1189
NET DEFERRED FIT	NTDFIT	278,370	104,658	51,542	15,026	7,526	30,564	0	1189
NETWORK SUPPORT EXP	NETSPX	32,019	12,423	5,773	2,234	874	3,543	0	1189
GENERAL SUPPORT EXP	GSFX	46,221	17,934	8,334	3,224	1,262	5,114	0	1189
COE EXPENSE	COEX	405,511	238,889	9,810	204,065	5,120	19,894	0	1189
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1189
C&WF EXPENSE	CWFX	166,307	51,413	35,471	0	3,047	12,895	0	1189
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1189
NETWORK OPERATIONS EXP	NETOPX	98,124	38,072	17,692	6,845	2,679	10,857	0	1189
DEPREC & AMORT EXP	DEPAMX	996,215	422,050	164,138	82,953	35,106	139,854	0	1189
MARKETING EXPENSE	MRKTX	0	0	0	0	0	0	0	1189
SERVICES EXPENSE	SERVX	118,725	35,996	3,886	5,433	2,127	7,989	16,562	1189
- CABSX EXPENSE	CABSX	28,023	14,012	0	4,706	1,842	7,464	0	1189
CORP OPER EXP	CORPX	697,776	322,378	83,429	168,915	11,507	45,916	12,613	1189
OTHER TAXES (EXCL FIT & ITC)	OTAXES	299,258	113,199	55,833	17,923	7,775	31,667	0	1189
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1189
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1189
INTEREST & RELATED ITEMS(IRI)	INTREL	306	107	50	19	8	30	0	1189

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	201,845	52,242	37,308	6,466	556	7,912	0	1190
- GENERAL SUPPORT FACILITIES	GSF	1,358,551	412,500	294,585	51,053	4,387	62,474	0	1190
- CENTRAL OFFICE EQUIPMENT	COE	2,426,398	1,369,083	168,981	621,473	19,031	559,599	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	1,123,801	621,473	0	621,473	0	0	0	1190
- - COE CAT 4.11	COE411	558,050	556,830	0	0	0	556,830	0	1190
- - COE CAT 4.12	COE412	27,056	0	0	0	0	0	0	1190
- - COE CAT 4.13	COE413	680,591	168,981	168,981	0	0	0	0	1190
- - COE CAT 4.2	COE42	36,901	21,799	0	0	19,031	2,769	0	1190
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1190
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1190
- CABLE & WIRE FACILITIES	CWF	14,111,315	3,652,300	3,417,022	0	34,371	200,906	0	1190
- - C&WF CAT 1.1	CWF11	94,376	0	0	0	0	0	0	1190
- - C&WF CAT 1.2	CWF12	0	0	0	0	0	0	0	1190
- - C&WF CAT 1.3	CWF13	13,668,090	3,417,022	3,417,022	0	0	0	0	1190
- - C&WF CAT 2	CWF2	287,369	200,906	0	0	0	200,906	0	1190
- - C&WF CAT 3	CWF3	61,481	34,371	0	0	34,371	0	0	1190
- - C&WF CAT 4	CWF4	0	0	0	0	0	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	24,510	7,442	5,315	921	79	1,127	0	1190
ACCUM DEPRECIATION	ACCDEP	9,401,720	3,101,842	1,896,240	571,892	34,454	599,257	0	1190
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1190
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1190
NETWORK SUPPORT EXP	NETSPX	3,868	1,174	839	145	12	178	0	1190
GENERAL SUPPORT EXP	GSFX	24,721	7,506	5,360	929	80	1,137	0	1190
COE EXPENSE	COEX	214,605	121,090	19,402	35,252	2,185	64,251	0	1190
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1190
C&WF EXPENSE	CWFX	148,037	38,315	35,847	0	361	2,108	0	1190
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1190
NETWORK OPERATIONS EXP	NETOPX	133,324	40,481	28,910	5,010	431	6,131	0	1190
DEPREC & AMORT EXP	DEPAMX	1,010,412	317,921	209,947	58,847	3,172	45,955	0	1190
MARKETING EXPENSE	MRKTX	0	0	0	0	0	0	0	1190
SERVICES EXPENSE	SERVX	211,094	61,754	9,035	10,603	847	12,634	28,636	1190
- CABSX EXPENSE	CABSX	35,502	17,751	0	7,686	660	9,405	0	1190
CORP OPER EXP	CORPX	604,014	240,242	103,291	41,615	3,137	69,255	22,943	1190
OTHER TAXES (EXCL FIT & ITC)	OTAXES	111,955	33,993	24,276	4,207	362	5,148	0	1190
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1190
NON-OPERATING INC & EXP	NONOPX	7,356	2,926	2,089	362	31	443	0	1190
INTEREST & RELATED ITEMS(IRI)	INTREL	27,027	7,412	5,293	917	79	1,123	0	1190

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	651,861	183,750	64,837	68,683	13,660	36,571	0	1191
- GENERAL SUPPORT FACILITIES	GSF	5,954,413	2,620,624	924,698	979,546	194,815	521,566	0	1191
- CENTRAL OFFICE EQUIPMENT	COE	11,800,063	7,656,738	715,794	4,502,295	353,159	2,085,490	0	1191
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1191
- - COE CAT 2	COE2	555,069	200,863	0	0	200,863	0	0	1191
- - COE CAT 3	COE3	5,792,000	4,502,295	0	4,502,295	0	0	0	1191
- - COE CAT 4.11	COE411	1,795,954	1,786,380	0	0	0	1,786,380	0	1191
- - COE CAT 4.12	COE412	168,215	0	0	0	0	0	0	1191
- - COE CAT 4.13	COE413	2,925,743	721,962	715,794	0	0	6,169	0	1191
- - COE CAT 4.2	COE42	563,082	445,237	0	0	152,296	292,942	0	1191
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1191
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1191
- CABLE & WIRE FACILITIES	CWF	15,568,262	4,388,461	3,534,403	0	542,270	311,788	0	1191
- - C&WF CAT 1.1	CWF11	278,488	0	0	0	0	0	0	1191
- - C&WF CAT 1.2	CWF12	30,460	30,460	0	0	0	30,460	0	1191
- - C&WF CAT 1.3	CWF13	14,137,612	3,534,403	3,534,403	0	0	0	0	1191
- - C&WF CAT 2	CWF2	900,497	709,388	0	0	430,182	279,206	0	1191
- - C&WF CAT 3	CWF3	174,069	96,101	0	0	93,979	2,122	0	1191
- - C&WF CAT 4	CWF4	47,136	18,109	0	0	18,109	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	843,484	371,230	130,990	138,759	27,597	73,883	0	1191
ACCUM DEPRECIATION	ACCDEP	18,191,661	8,822,958	2,416,184	4,317,369	590,327	1,499,078	0	1191
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1191
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1191
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1191
GENERAL SUPPORT EXP	GSFX	263,495	115,968	40,920	43,347	8,621	23,080	0	1191
COE EXPENSE	COEX	422,746	274,308	59,584	27,234	13,892	173,599	0	1191
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1191
C&WF EXPENSE	CWFX	362,271	102,119	82,245	0	12,619	7,255	0	1191
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1191
NETWORK OPERATIONS EXP	NETOPX	490,981	216,088	76,247	80,770	16,064	43,007	0	1191
DEPREC & AMORT EXP	DEPAMX	1,930,331	909,752	275,783	339,691	61,838	232,441	0	1191
MARKETING EXPENSE	MRKTX	164,723	47,720	16,838	17,837	3,547	9,497	0	1191
SERVICES EXPENSE	SERVX	589,860	173,921	61,894	36,956	6,623	24,205	44,242	1191
- CABSX EXPENSE	CABSX	33,266	16,633	0	9,607	1,911	5,115	0	1191
CORP OPER EXP	CORPX	1,472,516	590,401	258,683	115,432	34,363	157,149	24,774	1191
OTHER TAXES (EXCL FIT & ITC)	OTAXES	326,317	146,182	51,732	54,419	10,881	29,150	0	1191
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1191
NON-OPERATING INC & EXP	NONOPX	66,275	26,573	9,376	9,932	1,975	5,289	0	1191
INTEREST & RELATED ITEMS(IRI)	INTREL	-15,760	-6,131	-2,816	-1,336	-517	-1,461	0	1191

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	173,790	47,674	26,650	2,506	1,311	16,938	268	1192
- GENERAL SUPPORT FACILITIES	GSF	6,704,366	2,147,797	1,172,395	110,257	57,683	745,140	62,321	1192
- CENTRAL OFFICE EQUIPMENT	COE	10,668,635	4,209,651	1,345,285	472,022	88,305	2,304,039	0	1192
- - COE CAT 1	COE1	310,166	35	0	35	0	0	0	1192
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1192
- - COE CAT 3	COE3	1,863,278	471,987	0	471,987	0	0	0	1192
- - COE CAT 4.11	COE411	1,842,553	1,689,155	0	0	0	1,689,155	0	1192
- - COE CAT 4.12	COE412	84,599	0	0	0	0	0	0	1192
- - COE CAT 4.13	COE413	5,407,112	1,351,150	1,345,285	0	0	5,865	0	1192
- - COE CAT 4.2	COE42	1,160,927	697,325	0	0	88,305	609,020	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	17,200,609	4,718,483	3,673,857	0	158,643	885,983	0	1192
- - C&WF CAT 1.1	CWF11	54,911	0	0	0	0	0	0	1192
- - C&WF CAT 1.2	CWF12	16,016	16,016	0	0	0	16,016	0	1192
- - C&WF CAT 1.3	CWF13	14,695,430	3,673,857	3,673,857	0	0	0	0	1192
- - C&WF CAT 2	CWF2	1,775,660	842,913	0	0	0	842,913	0	1192
- - C&WF CAT 3	CWF3	658,593	185,697	0	0	158,643	27,054	0	1192
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1192
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1192
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1192
TELCOM PLANT-OTHER	PLTOTH	1,212,041	386,102	217,056	20,413	10,679	137,954	0	1192
ACCUM DEPRECIATION	ACCDEP	17,267,698	5,378,709	3,015,086	465,553	145,380	1,721,951	30,739	1192
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1192
NET DEFERRED FIT	NTDFIT	2,298,449	819,288	403,725	-2,006	21,985	395,584	0	1192
NETWORK SUPPORT EXP	NETSPX	35,857	11,487	6,421	604	316	4,081	65	1192
GENERAL SUPPORT EXP	GSFX	1,642,505	526,190	287,226	27,012	14,132	182,552	15,268	1192
COE EXPENSE	COEX	639,539	252,351	50,689	111,519	3,327	86,815	0	1192
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1192
C&WF EXPENSE	CWFX	294,980	80,919	63,004	0	2,721	15,194	0	1192
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1192
NETWORK OPERATIONS EXP	NETOPX	752,000	240,909	135,432	12,737	6,663	86,077	0	1192
DEPREC & AMORT EXP	DEPAMX	2,081,144	694,207	349,413	48,313	17,982	273,834	4,664	1192
MARKETING EXPENSE	MRKTX	301,245	56,705	31,699	2,981	1,560	20,147	319	1192
SERVICES EXPENSE	SERVX	1,207,826	271,587	182,355	17,513	8,828	8,306	54,586	1192
- CABSX EXPENSE	CABSX	19,644	9,822	0	1,186	620	8,015	0	1192
CORP OPER EXP	CORPX	2,820,528	803,634	442,203	91,170	19,860	213,251	37,151	1192
OTHER TAXES (EXCL FIT & ITC)	OTAXES	423,204	141,802	80,105	5,758	3,952	51,604	384	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

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	255,313	69,400	50,094	1,782	807	16,717	0	1193
- GENERAL SUPPORT FACILITIES	GSF	13,304,587	3,906,570	2,819,854	100,314	45,412	940,989	0	1193
- CENTRAL OFFICE EQUIPMENT	COE	24,756,906	8,519,247	4,447,866	594,674	195,487	3,281,220	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	1,517,141	594,674	0	594,674	0	0	0	1193
- - COE CAT 4.11	COE411	2,454,325	2,263,933	0	0	0	2,263,933	0	1193
- - COE CAT 4.12	COE412	310,704	0	0	0	0	0	0	1193
- - COE CAT 4.13	COE413	18,137,712	4,516,310	4,447,866	0	0	68,444	0	1193
- - COE CAT 4.2	COE42	2,337,024	1,144,330	0	0	195,487	948,843	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	53,856,059	14,639,308	12,268,524	0	73,720	2,297,064	0	1193
- - C&WF CAT 1.1	CWF11	766,262	0	0	0	0	0	0	1193
- - C&WF CAT 1.2	CWF12	188,789	188,789	0	0	0	188,789	0	1193
- - C&WF CAT 1.3	CWF13	49,074,096	12,268,524	12,268,524	0	0	0	0	1193
- - C&WF CAT 2	CWF2	3,495,830	2,102,067	0	0	0	2,102,067	0	1193
- - C&WF CAT 3	CWF3	331,082	79,928	0	0	73,720	6,208	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	5,560,104	1,637,173	1,181,750	42,040	19,031	394,352	0	1193
ACCUM DEPRECIATION	ACCDEP	68,450,059	20,207,202	14,539,446	475,356	241,011	4,951,389	0	1193
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1193
NET DEFERRED FIT	NTDFIT	-898,311	-199,353	-268,622	97,254	-71	-27,914	0	1193
NETWORK SUPPORT EXP	NETSPX	24,502	7,194	5,193	185	84	1,733	0	1193
GENERAL SUPPORT EXP	GSFX	1,224,889	359,659	259,610	9,235	4,181	86,632	0	1193
COE EXPENSE	COEX	1,293,162	444,998	159,640	160,573	7,016	117,768	0	1193
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1193
C&WF EXPENSE	CWFX	1,074,880	292,177	244,860	0	1,471	45,846	0	1193
OTHER PROP & PL EXP	OTHPPX	14,325	4,218	3,045	108	49	1,016	0	1193
NETWORK OPERATIONS EXP	NETOPX	1,554,142	457,834	330,475	11,756	5,322	110,280	0	1193
DEPREC & AMORT EXP	DEPAMX	6,191,511	1,911,539	1,259,433	69,845	29,420	552,841	0	1193
MARKETING EXPENSE	MRKTX	145,873	30,088	21,718	773	350	7,247	0	1193
SERVICES EXPENSE	SERVX	980,313	259,042	144,926	9,461	4,028	44,733	55,894	1193
- CABSX EXPENSE	CABSX	97,180	48,590	0	4,485	2,030	42,074	0	1193
CORP OPER EXP	CORPX	2,937,393	880,845	578,714	84,634	9,914	182,958	24,626	1193
OTHER TAXES (EXCL FIT & ITC)	OTAXES	747,885	233,601	171,451	5,026	2,577	54,548	0	1193
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1193
NON-OPERATING INC & EXP	NONOPX	45,253	13,570	9,795	348	158	3,269	0	1193
INTEREST & RELATED ITEMS(IRI)	INTREL	446	130	94	3	2	31	0	1193

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	779,753	217,332	115,229	21,591	4,221	76,291	0	1194
- GENERAL SUPPORT FACILITIES	GSF	25,106,573	8,188,653	4,341,607	813,503	159,056	2,874,488	0	1194
- CENTRAL OFFICE EQUIPMENT	COE	37,806,396	15,935,109	2,746,115	3,686,950	376,299	9,125,745	0	1194
- - COE CAT 1	COE1	322,490	252	0	252	0	0	0	1194
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1194
- - COE CAT 3	COE3	14,210,764	3,686,699	0	3,686,699	0	0	0	1194
- - COE CAT 4.11	COE411	707,694	569,865	0	0	0	569,865	0	1194
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1194
- - COE CAT 4.13	COE413	11,197,975	2,764,244	2,746,115	0	0	18,129	0	1194
- - COE CAT 4.2	COE42	11,324,708	8,904,221	0	0	366,469	8,537,752	0	1194
- - COE CAT 4.3	COE43	42,765	9,830	0	0	9,830	0	0	1194
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1194
- CABLE & WIRE FACILITIES	CWF	75,981,372	21,177,425	16,930,874	0	344,571	3,901,980	0	1194
- - C&WF CAT 1.1	CWF11	1,204,636	0	0	0	0	0	0	1194
- - C&WF CAT 1.2	CWF12	111,770	111,770	0	0	0	111,770	0	1194
- - C&WF CAT 1.3	CWF13	67,723,495	16,930,874	16,930,874	0	0	0	0	1194
- - C&WF CAT 2	CWF2	5,529,635	3,782,527	0	0	0	3,782,527	0	1194
- - C&WF CAT 3	CWF3	774,122	205,675	0	0	197,993	7,682	0	1194
- - C&WF CAT 4	CWF4	637,714	146,579	0	0	146,579	0	0	1194
- TANGIBLES	TANGIB	68,654	22,392	11,872	2,225	435	7,860	0	1194
- INTANGIBLES	INTANG	861	281	149	28	5	99	0	1194
TELCOM PLANT-OTHER	PLTOTH	1,063,645	346,914	183,933	34,464	6,738	121,778	0	1194
ACCUM DEPRECIATION	ACCDEP	93,000,555	30,384,819	15,190,585	4,020,302	576,871	10,597,061	0	1194
ACCUM AMORTIZATION	ACCAMO	18,262	5,956	3,158	592	116	2,091	0	1194
NET DEFERRED FIT	NTDFIT	4,381,709	1,454,112	784,231	103,619	29,396	536,865	0	1194
NETWORK SUPPORT EXP	NETSPX	811,349	264,626	140,304	26,289	5,140	92,893	0	1194
GENERAL SUPPORT EXP	GSFX	2,915,051	950,761	504,091	94,453	18,467	333,748	0	1194
COE EXPENSE	COEX	3,510,317	1,479,572	216,554	513,704	29,674	719,640	0	1194
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1194
C&WF EXPENSE	CWFX	1,324,276	369,100	295,087	0	6,006	68,007	0	1194
OTHER PROP & PL EXP	OTHPPX	181,084	59,062	31,314	5,867	1,147	20,733	0	1194
NETWORK OPERATIONS EXP	NETOPX	2,816,576	918,642	487,062	91,263	17,844	322,474	0	1194
DEPREC & AMORT EXP	DEPAMX	7,845,114	2,405,928	1,398,403	274,445	42,360	690,720	0	1194
MARKETING EXPENSE	MRKTX	504,633	138,295	73,324	13,739	2,686	48,546	0	1194
SERVICES EXPENSE	SERVX	3,504,808	669,036	270,955	50,113	9,286	59,344	279,337	1194
- CABSX EXPENSE	CABSX	149,302	74,651	0	15,786	3,086	55,779	0	1194
CORP OPER EXP	CORPX	10,813,249	3,334,580	1,527,804	507,759	57,611	1,063,092	178,314	1194
OTHER TAXES (EXCL FIT & ITC)	OTAXES	1,150,343	391,420	223,369	22,089	7,816	138,146	0	1194
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1194
NON-OPERATING INC & EXP	NONOPX	42,760	13,186	6,991	1,310	256	4,629	0	1194
INTEREST & RELATED ITEMS(IRI)	INTREL	0	0	0	0	0	0	0	1194

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

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	1195
- GENERAL SUPPORT FACILITIES	GSF	1,087,068	820,097	84,557	73,224	656,229	6,086	0	1195
- CENTRAL OFFICE EQUIPMENT	COE	1,142,889	678,467	140,070	249,652	288,745	0	0	1195
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1195
- - COE CAT 2	COE2	43,300	43,276	0	0	43,276	0	0	1195
- - COE CAT 3	COE3	293,708	249,652	0	249,652	0	0	0	1195
- - COE CAT 4.11	COE411	6,762	6,762	0	0	6,762	0	0	1195
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1195
- - COE CAT 4.13	COE413	560,280	140,070	140,070	0	0	0	0	1195
- - COE CAT 4.2	COE42	238,839	238,707	0	0	238,707	0	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	2,563,400	2,117,601	148,223	0	1,948,627	20,751	0	1195
- - C&WF CAT 1.1	CWF11	0	0	0	0	0	0	0	1195
- - C&WF CAT 1.2	CWF12	0	0	0	0	0	0	0	1195
- - C&WF CAT 1.3	CWF13	592,893	148,223	148,223	0	0	0	0	1195
- - C&WF CAT 2	CWF2	20,751	20,751	0	0	0	20,751	0	1195
- - C&WF CAT 3	CWF3	1,949,756	1,948,627	0	0	1,948,627	0	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	222,896	168,155	17,338	15,014	134,555	1,248	0	1195
ACCUM DEPRECIATION	ACCDEP	2,998,715	2,229,452	242,885	224,449	1,746,368	15,750	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	0	0	0	0	0	0	0	1195
GENERAL SUPPORT EXP	GSFX	100,608	75,900	7,826	6,777	60,734	563	0	1195
COE EXPENSE	COEX	236,519	140,408	19,944	72,880	47,584	0	0	1195
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1195
C&WF EXPENSE	CWFX	129,865	107,280	7,509	0	98,720	1,051	0	1195
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1195
NETWORK OPERATIONS EXP	NETOPX	47,071	35,511	3,661	3,171	28,415	264	0	1195
DEPREC & AMORT EXP	DEPAMX	307,295	218,710	28,421	18,274	170,570	1,445	0	1195
MARKETING EXPENSE	MRKTX	178	129	13	11	103	1	0	1195
SERVICES EXPENSE	SERVX	54,487	18,535	1,459	281	2,113	11	14,672	1195
- CABSX EXPENSE	CABSX	2,651	1,326	0	132	1,183	11	0	1195
CORP OPER EXP	CORPX	483,690	328,171	35,107	72,208	206,469	1,642	12,746	1195
OTHER TAXES (EXCL FIT & ITC)	OTAXES	45,799	34,551	3,562	3,085	27,647	256	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	5,152	3,971	377	291	3,271	31	0	1195

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	1,306,083	363,829	150,951	78,618	5,880	125,668	2,713	1196
- GENERAL SUPPORT FACILITIES	GSF	7,814,026	3,299,143	1,300,958	677,557	50,673	1,083,054	186,900	1196
- CENTRAL OFFICE EQUIPMENT	COE	17,718,364	12,217,752	1,310,278	4,615,066	252,921	6,039,487	0	1196
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1196
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1196
- - COE CAT 3	COE3	5,429,489	4,490,824	0	4,490,824	0	0	0	1196
- - COE CAT 4.11	COE411	4,925,224	4,884,837	0	0	0	4,884,837	0	1196
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1196
- - COE CAT 4.13	COE413	5,428,869	1,366,743	1,310,278	0	0	56,465	0	1196
- - COE CAT 4.2	COE42	1,237,784	1,117,392	0	0	19,207	1,098,185	0	1196
- - COE CAT 4.3	COE43	560,559	233,714	0	0	233,714	0	0	1196
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1196
- CABLE & WIRE FACILITIES	CWF	33,841,997	9,427,196	7,789,530	0	101,523	1,536,143	0	1196
- - C&WF CAT 1.1	CWF11	780,522	0	0	0	0	0	0	1196
- - C&WF CAT 1.2	CWF12	335,679	335,679	0	0	0	335,679	0	1196
- - C&WF CAT 1.3	CWF13	31,158,119	7,789,530	7,789,530	0	0	0	0	1196
- - C&WF CAT 2	CWF2	1,066,348	963,158	0	0	0	963,158	0	1196
- - C&WF CAT 3	CWF3	274,461	244,241	0	0	6,935	237,306	0	1196
- - C&WF CAT 4	CWF4	226,868	94,588	0	0	94,588	0	0	1196
- TANGIBLES	TANGIB	758,622	320,296	132,890	69,211	5,176	110,631	2,388	1196
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1196
TELCOM PLANT-OTHER	PLTOTH	678,609	284,378	118,874	61,911	4,630	98,963	0	1196
ACCUM DEPRECIATION	ACCDEP	32,987,559	16,324,181	4,862,364	4,495,004	290,276	6,520,841	155,695	1196
ACCUM AMORTIZATION	ACCAMO	223,305	93,578	39,117	20,373	1,524	32,565	0	1196
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1196
NETWORK SUPPORT EXP	NETSPX	95,660	40,388	16,757	8,727	653	13,950	301	1196
GENERAL SUPPORT EXP	GSFX	790,395	333,711	131,593	68,535	5,126	109,552	18,905	1196
COE EXPENSE	COEX	690,968	481,304	44,500	223,101	8,590	205,114	0	1196
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1196
C&WF EXPENSE	CWFX	634,727	176,813	146,097	0	1,904	28,811	0	1196
OTHER PROP & PL EXP	OTHPPX	226,142	95,479	39,911	20,786	1,555	33,226	0	1196
NETWORK OPERATIONS EXP	NETOPX	1,106,115	467,010	195,217	101,671	7,604	162,519	0	1196
DEPREC & AMORT EXP	DEPAMX	2,365,538	974,452	419,007	190,969	15,564	330,274	18,637	1196
MARKETING EXPENSE	MRKTX	42,581	18,173	7,540	3,927	294	6,277	135	1196
SERVICES EXPENSE	SERVX	1,196,995	364,967	83,718	30,449	1,594	6,332	242,874	1196
- CABSX EXPENSE	CABSX	20,113	10,057	0	3,762	281	6,013	0	1196
CORP OPER EXP	CORPX	2,586,301	1,070,646	422,059	225,927	13,499	279,584	129,576	1196
OTHER TAXES (EXCL FIT & ITC)	OTAXES	246,421	103,265	43,166	22,482	1,681	35,936	0	1196
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1196
NON-OPERATING INC & EXP	NONOPX	45,537	18,851	7,821	4,073	305	6,511	141	1196
INTEREST & RELATED ITEMS(IRI)	INTREL	-176	-59	-24	-13	-1	-20	0	1196

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	172,123	64,258	11,401	29,362	12,034	11,398	62	1197
- GENERAL SUPPORT FACILITIES	GSF	2,487,149	1,304,150	230,102	592,608	242,888	230,054	8,498	1197
- CENTRAL OFFICE EQUIPMENT	COE	7,103,186	4,798,092	287,807	3,408,251	552,618	549,416	0	1197
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1197
- - COE CAT 2	COE2	312,242	198,360	0	0	198,360	0	0	1197
- - COE CAT 3	COE3	4,072,486	3,408,251	0	3,408,251	0	0	0	1197
- - COE CAT 4.11	COE411	521,491	521,491	0	0	0	521,491	0	1197
- - COE CAT 4.12	COE412	357,944	6,305	0	0	0	6,305	0	1197
- - COE CAT 4.13	COE413	1,156,657	290,681	287,807	0	0	2,875	0	1197
- - COE CAT 4.2	COE42	503,685	304,869	0	0	286,123	18,746	0	1197
- - COE CAT 4.3	COE43	178,682	68,134	0	0	68,134	0	0	1197
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1197
- CABLE & WIRE FACILITIES	CWF	7,107,882	2,653,555	1,035,573	0	844,296	773,687	0	1197
- - C&WF CAT 1.1	CWF11	9,195	0	0	0	0	0	0	1197
- - C&WF CAT 1.2	CWF12	10,344	10,344	0	0	0	10,344	0	1197
- - C&WF CAT 1.3	CWF13	4,142,291	1,035,573	1,035,573	0	0	0	0	1197
- - C&WF CAT 2	CWF2	1,122,084	753,197	0	0	0	753,197	0	1197
- - C&WF CAT 3	CWF3	624,600	397,104	0	0	386,958	10,146	0	1197
- - C&WF CAT 4	CWF4	1,199,368	457,338	0	0	457,338	0	0	1197
- TANGIBLES	TANGIB	34,454	18,066	3,205	8,255	3,383	3,205	18	1197
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1197
TELCOM PLANT-OTHER	PLTOTH	117,723	61,669	10,952	28,206	11,561	10,950	0	1197
ACCUM DEPRECIATION	ACCDEP	10,333,740	5,448,107	993,047	2,667,348	906,026	881,228	458	1197
ACCUM AMORTIZATION	ACCAMO	34,454	18,049	3,205	8,255	3,383	3,205	0	1197
NET DEFERRED FIT	NTDFIT	704,689	352,290	71,482	142,600	71,380	66,829	0	1197
NETWORK SUPPORT EXP	NETSPX	11,963	6,273	1,113	2,866	1,175	1,113	6	1197
GENERAL SUPPORT EXP	GSFX	85,566	44,867	7,916	20,388	8,356	7,915	292	1197
COE EXPENSE	COEX	561,497	379,283	54,164	146,524	75,197	103,397	0	1197
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1197
C&WF EXPENSE	CWFX	518,651	193,626	75,564	0	61,607	56,455	0	1197
OTHER PROP & PL EXP	OTHPPX	-2,799	-1,468	-261	-671	-275	-261	0	1197
NETWORK OPERATIONS EXP	NETOPX	54,281	28,463	5,055	13,018	5,336	5,054	0	1197
DEPREC & AMORT EXP	DEPAMX	927,457	516,936	75,024	269,948	86,879	84,591	493	1197
MARKETING EXPENSE	MRKTX	0	0	0	0	0	0	0	1197
SERVICES EXPENSE	SERVX	404,030	150,759	9,937	12,546	5,135	4,864	118,276	1197
- CABSX EXPENSE	CABSX	45,058	22,529	0	12,530	5,135	4,864	0	1197
CORP OPER EXP	CORPX	686,242	360,031	90,326	80,985	65,118	74,273	49,328	1197
OTHER TAXES (EXCL FIT & ITC)	OTAXES	120,112	62,920	11,174	28,779	11,795	11,172	0	1197
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1197
NON-OPERATING INC & EXP	NONOPX	-1,015	-533	-94	-243	-100	-94	-1	1197
INTEREST & RELATED ITEMS(IRI)	INTREL	2,307	1,203	213	550	225	213	1	1197

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	515,543	155,063	60,137	30,462	3,863	60,601	0	1198
- GENERAL SUPPORT FACILITIES	GSF	4,852,188	2,148,697	833,317	422,113	53,530	839,737	0	1198
- CENTRAL OFFICE EQUIPMENT	COE	10,147,811	7,189,878	792,964	2,533,910	156,861	3,706,142	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	2,981,071	2,533,910	0	2,533,910	0	0	0	1198
- - COE CAT 4.11	COE411	3,106,406	3,103,564	0	0	0	3,103,564	0	1198
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1198
- - COE CAT 4.13	COE413	3,226,975	808,803	792,964	0	0	15,839	0	1198
- - COE CAT 4.2	COE42	769,164	711,568	0	0	124,828	586,740	0	1198
- - COE CAT 4.3	COE43	64,195	32,033	0	0	32,033	0	0	1198
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1198
- CABLE & WIRE FACILITIES	CWF	18,979,505	5,708,586	4,209,375	0	164,473	1,334,737	0	1198
- - C&WF CAT 1.1	CWF11	208,514	0	0	0	0	0	0	1198
- - C&WF CAT 1.2	CWF12	84,078	84,078	0	0	0	84,078	0	1198
- - C&WF CAT 1.3	CWF13	16,837,502	4,209,375	4,209,375	0	0	0	0	1198
- - C&WF CAT 2	CWF2	1,459,277	1,250,659	0	0	0	1,250,659	0	1198
- - C&WF CAT 3	CWF3	130,880	35,106	0	0	35,106	0	0	1198
- - C&WF CAT 4	CWF4	259,254	129,368	0	0	129,368	0	0	1198
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1198
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1198
TELCOM PLANT-OTHER	PLTOTH	305,761	135,400	52,512	26,599	3,373	52,916	0	1198
ACCUM DEPRECIATION	ACCDEP	15,056,604	8,449,864	1,936,568	2,788,954	182,351	3,541,991	0	1198
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1198
NET DEFERRED FIT	NTDFIT	2,644,963	1,172,699	453,749	230,884	29,206	458,860	0	1198
NETWORK SUPPORT EXP	NETSPX	2	1	0	0	0	0	0	1198
GENERAL SUPPORT EXP	GSFX	257,431	113,998	44,211	22,395	2,840	44,552	0	1198
COE EXPENSE	COEX	256,740	181,904	8,007	134,891	1,584	37,423	0	1198
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1198
C&WF EXPENSE	CWFX	503,005	151,292	111,559	0	4,359	35,374	0	1198
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1198
NETWORK OPERATIONS EXP	NETOPX	268,728	119,001	46,151	23,378	2,965	46,507	0	1198
DEPREC & AMORT EXP	DEPAMX	1,563,103	765,770	247,853	84,355	21,823	411,739	0	1198
MARKETING EXPENSE	MRKTX	173,390	96,199	37,309	18,898	2,397	37,596	0	1198
SERVICES EXPENSE	SERVX	578,896	212,630	77,194	44,440	4,526	6,204	80,266	1198
- CABSX EXPENSE	CABSX	17,420	8,710	0	2,795	354	5,560	0	1198
CORP OPER EXP	CORPX	723,948	337,950	161,775	78,074	5,974	66,444	25,683	1198
OTHER TAXES (EXCL FIT & ITC)	OTAXES	234,133	107,377	41,644	21,094	2,675	41,964	0	1198
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1198
NON-OPERATING INC & EXP	NONOPX	3,374	1,575	611	309	39	616	0	1198
INTEREST & RELATED ITEMS(IRI)	INTREL	4,137	1,383	536	272	34	540	0	1198

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	118,257	42,366	17,535	8,489	4,219	12,123	0	1199
- GENERAL SUPPORT FACILITIES	GSF	1,151,171	490,808	203,139	98,349	48,876	140,445	0	1199
- CENTRAL OFFICE EQUIPMENT	COE	3,605,572	2,126,722	389,839	1,047,496	207,764	481,623	0	1199
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1199
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1199
- - COE CAT 3	COE3	1,232,348	1,047,496	0	1,047,496	0	0	0	1199
- - COE CAT 4.11	COE411	229,004	219,740	0	0	0	219,740	0	1199
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1199
- - COE CAT 4.13	COE413	1,585,604	412,998	389,839	0	0	23,159	0	1199
- - COE CAT 4.2	COE42	329,039	285,516	0	0	46,791	238,725	0	1199
- - COE CAT 4.3	COE43	229,577	160,973	0	0	160,973	0	0	1199
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1199
- CABLE & WIRE FACILITIES	CWF	8,655,348	3,100,788	1,773,758	0	312,802	1,014,228	0	1199
- - C&WF CAT 1.1	CWF11	14,050	0	0	0	0	0	0	1199
- - C&WF CAT 1.2	CWF12	105,372	105,372	0	0	0	105,372	0	1199
- - C&WF CAT 1.3	CWF13	7,095,032	1,773,758	1,773,758	0	0	0	0	1199
- - C&WF CAT 2	CWF2	957,184	892,820	0	0	0	892,820	0	1199
- - C&WF CAT 3	CWF3	169,572	108,573	0	0	92,538	16,036	0	1199
- - C&WF CAT 4	CWF4	314,139	220,265	0	0	220,265	0	0	1199
- TANGIBLES	TANGIB	23,908	10,193	4,219	2,043	1,015	2,917	0	1199
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1199
TELCOM PLANT-OTHER	PLTOTH	13,898	5,925	2,452	1,187	590	1,696	0	1199
ACCUM DEPRECIATION	ACCDEP	5,303,409	2,315,832	913,003	525,931	228,759	648,139	0	1199
ACCUM AMORTIZATION	ACCAMO	23,908	10,193	4,219	2,043	1,015	2,917	0	1199
NET DEFERRED FIT	NTDFIT	1,072,538	457,284	189,262	91,629	45,539	130,854	0	1199
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1199
GENERAL SUPPORT EXP	GSFX	158,787	67,700	28,020	13,566	6,742	19,372	0	1199
COE EXPENSE	COEX	206,828	121,996	15,604	78,798	8,316	19,278	0	1199
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1199
C&WF EXPENSE	CWFX	284,133	101,791	58,228	0	10,269	33,295	0	1199
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1199
NETWORK OPERATIONS EXP	NETOPX	201,099	85,740	35,487	17,181	8,538	24,534	0	1199
DEPREC & AMORT EXP	DEPAMX	631,719	286,128	104,466	78,919	27,016	75,726	0	1199
MARKETING EXPENSE	MRKTX	0	0	0	0	0	0	0	1199
SERVICES EXPENSE	SERVX	157,608	74,957	5,244	24,995	10,117	26,311	8,291	1199
- CABSX EXPENSE	CABSX	103,297	51,650	0	17,658	8,775	25,216	0	1199
CORP OPER EXP	CORPX	613,278	285,436	102,805	79,364	25,944	72,433	4,891	1199
OTHER TAXES (EXCL FIT & ITC)	OTAXES	99,572	43,081	17,831	8,633	4,290	12,328	0	1199
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1199
NON-OPERATING INC & EXP	NONOPX	1,450	675	279	135	67	193	0	1199
INTEREST & RELATED ITEMS(IRI)	INTREL	225,307	94,313	39,035	18,899	9,392	26,988	0	1199

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	137,610	34,051	18,073	13,198	1,158	1,621	0	1200
- GENERAL SUPPORT FACILITIES	GSF	616,146	224,700	119,266	87,096	7,643	10,695	0	1200
- CENTRAL OFFICE EQUIPMENT	COE	1,645,235	921,388	185,046	620,065	47,835	68,442	0	1200
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1200
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1200
- - COE CAT 3	COE3	729,488	620,065	0	620,065	0	0	0	1200
- - COE CAT 4.11	COE411	63,440	63,440	0	0	0	63,440	0	1200
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1200
- - COE CAT 4.13	COE413	758,518	185,046	185,046	0	0	0	0	1200
- - COE CAT 4.2	COE42	93,789	52,837	0	0	47,835	5,002	0	1200
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1200
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1200
- CABLE & WIRE FACILITIES	CWF	2,741,286	678,312	664,041	0	6,576	7,695	0	1200
- - C&WF CAT 1.1	CWF11	65,787	0	0	0	0	0	0	1200
- - C&WF CAT 1.2	CWF12	0	0	0	0	0	0	0	1200
- - C&WF CAT 1.3	CWF13	2,656,163	664,041	664,041	0	0	0	0	1200
- - C&WF CAT 2	CWF2	5,646	5,646	0	0	0	5,646	0	1200
- - C&WF CAT 3	CWF3	13,690	8,625	0	0	6,576	2,049	0	1200
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1200
- TANGIBLES	TANGIB	463,277	168,950	89,675	65,487	5,747	8,041	0	1200
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1200
TELCOM PLANT-OTHER	PLTOTH	188,849	68,870	36,555	26,695	2,343	3,278	0	1200
ACCUM DEPRECIATION	ACCDEP	803,241	336,049	138,218	175,492	9,303	13,036	0	1200
ACCUM AMORTIZATION	ACCAMO	29,039	10,590	5,621	4,105	360	504	0	1200
NET DEFERRED FIT	NTDFIT	40,474	15,010	7,742	6,197	447	623	0	1200
NETWORK SUPPORT EXP	NETSPX	15,685	5,720	3,036	2,217	195	272	0	1200
GENERAL SUPPORT EXP	GSFX	390,924	142,564	75,670	55,260	4,849	6,785	0	1200
COE EXPENSE	COEX	349,772	195,884	28,255	149,875	7,304	10,450	0	1200
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1200
C&WF EXPENSE	CWFX	87,532	21,659	21,203	0	210	246	0	1200
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1200
NETWORK OPERATIONS EXP	NETOPX	366,220	133,555	70,888	51,768	4,543	6,357	0	1200
DEPREC & AMORT EXP	DEPAMX	367,415	150,535	64,343	73,300	5,352	7,540	0	1200
MARKETING EXPENSE	MRKTX	0	0	0	0	0	0	0	1200
SERVICES EXPENSE	SERVX	165,614	64,302	5,139	34,502	3,025	4,232	17,404	1200
- CABSX EXPENSE	CABSX	82,663	41,332	0	34,143	2,996	4,192	0	1200
CORP OPER EXP	CORPX	1,418,191	636,490	230,565	331,546	22,724	32,003	19,651	1200
OTHER TAXES (EXCL FIT & ITC)	OTAXES	48,830	17,513	9,894	6,112	628	879	0	1200
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1200
NON-OPERATING INC & EXP	NONOPX	1,592	714	379	277	24	34	0	1200
INTEREST & RELATED ITEMS(IRI)	INTREL	2,235	795	422	308	27	38	0	1200

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	222,525	66,488	23,689	26,832	4,329	11,637	0	1201
- GENERAL SUPPORT FACILITIES	GSF	4,312,033	1,926,826	686,515	777,594	125,466	337,251	0	1201
- CENTRAL OFFICE EQUIPMENT	COE	12,401,108	8,518,311	820,918	5,862,013	671,776	1,163,603	0	1201
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1201
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1201
- - COE CAT 3	COE3	6,896,486	5,862,013	0	5,862,013	0	0	0	1201
- - COE CAT 4.11	COE411	939,089	930,274	0	0	0	930,274	0	1201
- - COE CAT 4.12	COE412	59,245	59,245	0	0	0	59,245	0	1201
- - COE CAT 4.13	COE413	3,544,724	911,469	820,918	0	0	90,551	0	1201
- - COE CAT 4.2	COE42	961,564	755,310	0	0	671,776	83,534	0	1201
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1201
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1201
- CABLE & WIRE FACILITIES	CWF	20,105,832	6,007,373	4,354,484	0	274,071	1,378,818	0	1201
- - C&WF CAT 1.1	CWF11	904,402	0	0	0	0	0	0	1201
- - C&WF CAT 1.2	CWF12	480,317	480,317	0	0	0	480,317	0	1201
- - C&WF CAT 1.3	CWF13	17,417,937	4,354,484	4,354,484	0	0	0	0	1201
- - C&WF CAT 2	CWF2	905,536	856,714	0	0	0	856,714	0	1201
- - C&WF CAT 3	CWF3	397,640	315,858	0	0	274,071	41,787	0	1201
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1201
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1201
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1201
TELCOM PLANT-OTHER	PLTOTH	34,936	15,611	5,562	6,300	1,017	2,732	0	1201
ACCUM DEPRECIATION	ACCDEP	27,571,455	13,086,701	4,088,249	6,168,105	777,614	2,052,733	0	1201
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1201
NET DEFERRED FIT	NTDFIT	549,751	245,674	87,518	99,166	15,996	42,995	0	1201
NETWORK SUPPORT EXP	NETSPX	21,080	9,420	3,356	3,801	613	1,649	0	1201
GENERAL SUPPORT EXP	GSFX	1,988,930	888,751	316,656	358,666	57,871	155,557	0	1201
COE EXPENSE	COEX	2,820,434	1,937,354	146,162	1,464,407	119,608	207,177	0	1201
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1201
C&WF EXPENSE	CWFX	1,242,693	371,301	269,140	0	16,940	85,221	0	1201
OTHER PROP & PL EXP	OTHPPX	8,488	3,793	1,351	1,531	247	664	0	1201
NETWORK OPERATIONS EXP	NETOPX	1,072,831	479,393	170,805	193,465	31,216	83,908	0	1201
DEPREC & AMORT EXP	DEPAMX	2,170,151	1,183,081	261,819	712,028	61,184	148,050	0	1201
MARKETING EXPENSE	MRKTX	106,759	2,189	780	883	143	383	0	1201
SERVICES EXPENSE	SERVX	601,246	106,734	48,981	43,185	6,968	7,599	0	1201
- CABSX EXPENSE	CABSX	48,533	24,267	0	15,214	2,455	6,598	0	1201
CORP OPER EXP	CORPX	2,777,772	1,404,229	376,176	747,402	84,513	196,139	0	1201
OTHER TAXES (EXCL FIT & ITC)	OTAXES	211,642	80,815	38,953	16,930	6,580	18,351	0	1201
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1201
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1201
INTEREST & RELATED ITEMS(IRI)	INTREL	258	93	33	37	6	16	0	1201

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	569,395	143,579	67,398	41,734	1,507	32,939	0	1202
- GENERAL SUPPORT FACILITIES	GSF	6,020,920	2,388,994	1,121,425	694,416	25,083	548,070	0	1202
- CENTRAL OFFICE EQUIPMENT	COE	14,747,413	9,181,502	1,470,679	4,356,487	148,930	3,205,406	0	1202
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1202
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1202
- - COE CAT 3	COE3	5,125,279	4,356,487	0	4,356,487	0	0	0	1202
- - COE CAT 4.11	COE411	3,253,909	3,146,602	0	0	0	3,146,602	0	1202
- - COE CAT 4.12	COE412	123,879	0	0	0	0	0	0	1202
- - COE CAT 4.13	COE413	6,055,736	1,525,442	1,470,679	0	0	54,764	0	1202
- - COE CAT 4.2	COE42	188,610	152,971	0	0	148,930	4,041	0	1202
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1202
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1202
- CABLE & WIRE FACILITIES	CWF	23,025,424	5,806,091	5,564,693	0	8,431	232,967	0	1202
- - C&WF CAT 1.1	CWF11	447,458	0	0	0	0	0	0	1202
- - C&WF CAT 1.2	CWF12	207,212	207,212	0	0	0	207,212	0	1202
- - C&WF CAT 1.3	CWF13	22,258,770	5,564,693	5,564,693	0	0	0	0	1202
- - C&WF CAT 2	CWF2	101,307	25,526	0	0	0	25,526	0	1202
- - C&WF CAT 3	CWF3	10,677	8,660	0	0	8,431	229	0	1202
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1202
- TANGIBLES	TANGIB	1,021,274	405,223	190,217	117,787	4,255	92,964	0	1202
- INTANGIBLES	INTANG	775,240	307,601	144,392	89,411	3,230	70,568	0	1202
TELCOM PLANT-OTHER	PLTOTH	259,550	102,985	48,342	29,935	1,081	23,626	0	1202
ACCUM DEPRECIATION	ACCDEP	34,138,765	13,704,973	6,279,919	4,584,901	123,992	2,716,162	0	1202
ACCUM AMORTIZATION	ACCAMO	1,344,316	533,401	250,385	155,045	5,600	122,370	0	1202
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1202
NETWORK SUPPORT EXP	NETSPX	65,092	25,827	12,124	7,507	271	5,925	0	1202
GENERAL SUPPORT EXP	GSFX	140,901	55,907	26,243	16,251	587	12,826	0	1202
COE EXPENSE	COEX	1,420,880	884,617	123,823	478,378	12,539	269,877	0	1202
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1202
C&WF EXPENSE	CWFX	1,543,868	389,302	373,116	0	565	15,621	0	1202
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1202
NETWORK OPERATIONS EXP	NETOPX	1,911,943	758,625	356,109	220,512	7,965	174,040	0	1202
DEPREC & AMORT EXP	DEPAMX	1,985,655	914,983	325,958	187,004	17,787	384,234	0	1202
MARKETING EXPENSE	MRKTX	389,369	178,331	83,711	51,836	1,872	40,912	0	1202
SERVICES EXPENSE	SERVX	663,913	365,702	169,791	99,136	3,500	83,158	10,117	1202
- CABSX EXPENSE	CABSX	97,290	48,645	0	26,649	963	21,033	0	1202
CORP OPER EXP	CORPX	1,705,915	780,604	356,352	244,902	7,653	168,860	2,836	1202
OTHER TAXES (EXCL FIT & ITC)	OTAXES	161,920	64,247	30,158	18,675	675	14,739	0	1202
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1202
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1202
INTEREST & RELATED ITEMS(IRI)	INTREL	0	0	0	0	0	0	0	1202

APPENDIX B1

2012 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2009 COST STUDIES REFLECTING 2012/2013 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	6,744,648	1,906,358	1,000,137	140,557	155,074	607,667	2,922	1203
- GENERAL SUPPORT FACILITIES	GSF	40,657,643	13,288,012	6,887,811	967,999	1,067,972	4,184,921	179,309	1203
- CENTRAL OFFICE EQUIPMENT	COE	102,167,453	42,892,316	12,876,044	7,656,039	5,023,115	17,337,118	0	1203
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1203
- - COE CAT 2	COE2	98,982	62,152	0	0	62,152	0	0	1203
- - COE CAT 3	COE3	24,103,581	7,656,039	0	7,656,039	0	0	0	1203
- - COE CAT 4.11	COE411	14,191,961	14,191,961	0	0	0	14,191,961	0	1203
- - COE CAT 4.12	COE412	2,944,311	2,201,940	0	0	0	2,201,940	0	1203
- - COE CAT 4.13	COE413	51,847,885	12,984,851	12,876,044	0	0	108,807	0	1203
- - COE CAT 4.2	COE42	8,530,360	5,647,559	0	0	4,813,149	834,410	0	1203
- - COE CAT 4.3	COE43	450,373	147,813	0	0	147,813	0	0	1203
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1203
- CABLE & WIRE FACILITIES	CWF	215,060,286	60,786,243	41,600,612	0	3,423,624	15,762,008	0	1203
- - C&WF CAT 1.1	CWF11	758,928	0	0	0	0	0	0	1203
- - C&WF CAT 1.2	CWF12	351,538	351,538	0	0	0	351,538	0	1203
- - C&WF CAT 1.3	CWF13	167,809,837	41,600,612	41,600,612	0	0	0	0	1203
- - C&WF CAT 2	CWF2	40,246,044	15,410,469	0	0	0	15,410,469	0	1203
- - C&WF CAT 3	CWF3	4,985,794	3,125,569	0	0	3,125,569	0	0	1203
- - C&WF CAT 4	CWF4	908,144	298,055	0	0	298,055	0	0	1203
- TANGIBLES	TANGIB	75,447	24,658	12,936	1,818	2,006	7,860	38	1203
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1203
TELCOM PLANT-OTHER	PLTOTH	4,518,747	1,474,584	774,803	108,889	120,135	470,757	0	1203
ACCUM DEPRECIATION	ACCDEP	216,219,587	70,687,662	35,695,463	7,540,617	5,581,263	21,771,342	98,977	1203
ACCUM AMORTIZATION	ACCAMO	74,107	23,893	12,554	1,764	1,947	7,628	0	1203
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1203
NETWORK SUPPORT EXP	NETSPX	27,181	8,884	4,661	655	723	2,832	14	1203
GENERAL SUPPORT EXP	GSFX	3,576,705	1,168,964	605,930	85,156	93,951	368,153	15,774	1203
COE EXPENSE	COEX	4,520,140	1,897,662	487,089	562,492	192,235	655,847	0	1203
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1203
C&WF EXPENSE	CWFX	5,694,446	1,609,521	1,101,516	0	90,652	417,352	0	1203
OTHER PROP & PL EXP	OTHPPX	8,261	2,700	1,419	199	220	862	0	1203
NETWORK OPERATIONS EXP	NETOPX	5,620,791	1,837,026	965,243	135,653	149,663	586,466	0	1203
DEPREC & AMORT EXP	DEPAMX	19,185,960	6,708,932	3,155,202	565,265	626,544	2,352,418	9,503	1203
MARKETING EXPENSE	MRKTX	1,056,138	432,396	226,849	31,881	35,173	137,830	663	1203
SERVICES EXPENSE	SERVX	4,467,607	1,136,056	305,561	174,044	17,770	32,839	605,842	1203
- CABSX EXPENSE	CABSX	63,914	31,957	0	4,973	5,486	21,498	0	1203
CORP OPER EXP	CORPX	8,574,348	2,788,155	1,431,962	305,520	179,096	679,550	192,027	1203
OTHER TAXES (EXCL FIT & ITC)	OTAXES	1,193,912	389,604	204,713	28,770	31,741	124,380	0	1203
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1203
NON-OPERATING INC & EXP	NONOPX	50,964	16,572	8,694	1,222	1,348	5,283	25	1203
INTEREST & RELATED ITEMS(IRI)	INTREL	344,436	111,928	58,721	8,253	9,105	35,678	172	1203

Appendix C1
2012 Modification of Average Schedules
2010 Sample Average Schedule Company Accounting Data for 2008

Study Area Code	Land & Support Facilities	Central Office Equipment	Cable & Wire Facilities	Tangible Assets	Intangible Assets	Materials & Supplies
100019	521,053	8,193,669	8,771,662	0	0	0
100020	1,416,694	7,181,651	7,030,484	0	0	761
100022	3,404,238	8,782,164	10,393,173	516,078	0	107,902
120043	954,235	1,966,424	2,251,546	0	0	46,949
140053	426,647	1,183,127	1,260,925	0	0	0
170161	61,988,994	270,015,557	346,341,298	2,573,989	0	2,998,484
170171	1,013,226	1,028,738	1,593,269	0	0	35,816
170191	4,569,333	15,839,062	18,800,146	0	150	571,987
190253	894,409	5,911,357	4,023,054	54,603	2,428,007	39,081
220324	20,682	1,131,202	3,114,203	10,771	0	0
220389	4,437,421	7,628,104	9,875,032	0	0	228,109
220395	1,977,286	7,090,181	7,755,948	0	0	239
230491	23,370,842	173,770,031	159,726,701	0	11,855,144	568,875
230496	3,069,100	12,525,329	19,391,049	0	2,400	254,608
230497	887,643	4,975,979	5,929,655	0	0	26,326
240536	9,162,581	16,488,660	36,157,962	0	1,742,581	107,844
240546	4,443,420	14,518,607	25,131,305	0	0	381,163
250283	5,194,870	10,653,568	14,433,537	277,517	0	91,069
250285	523,537	1,748,930	2,141,422	7,110	0	2,566
250311	774,050	3,312,105	5,702,243	2,455	41,203	22,979
260398	16,932,187	26,574,944	25,258,994	0	0	1,047,298
260414	7,285,618	22,658,910	41,860,091	0	2,434	198,880
260419	6,776,492	9,032,813	11,158,892	0	4,153	449,304
270428	664,191	705,951	783,366	0	1,543	29,579
280451	1,016,750	2,854,335	3,222,749	0	0	23,797
290565	8,937,841	29,517,355	58,707,645	0	2,422	2,354,334
290570	2,562,915	6,086,022	9,546,347	0	0	55,881
290598	470,114	1,477,510	2,867,816	0	0	30,322
300585	299,145	1,518,464	1,492,943	7,533	13,137	25,795
300588	1,172,645	1,725,364	1,761,419	0	0	39,458
300604	736,541	1,068,647	2,209,084	0	0	19,113
300625	933,165	1,233,401	1,870,989	0	0	95,344
300645	404,705	897,944	1,769,168	0	20,504	265
300659	4,586,085	6,215,540	11,912,428	0	104,230	0
300663	321,022	498,833	433,550	0	0	10,328
310676	1,477,730	4,874,023	11,173,602	0	0	112,445
310688	915,897	4,666,823	1,585,691	50,343	0	20,735
320809	794,561	2,044,185	3,221,822	8,673	38,749	13,231
320830	1,699,778	6,061,145	6,823,256	0	67,526	58,304

Appendix C1
2012 Modification of Average Schedules
2010 Sample Average Schedule Company Accounting Data for 2008

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	89,770	0	150,759	10,154,246	1,447,100	31,463
100020	1,408,458	0	77,052	10,822,877	3,194,497	56,700
100022	1,614,960	0	70,210	17,786,864	6,829,221	26,740
120043	0	0	34,445	3,943,006	18,696	5,911
140053	0	0	14,062	1,774,315	0	33,766
170161	5,889,391	0	2,265,663	442,542,102	48,090,828	70,487
170171	0	0	16,622	2,183,488	0	36,739
170191	63,504	0	187,529	30,052,350	1,974,873	39,875
190253	59,576	0	34,242	4,635,500	934,696	2,820
220324	0	0	66,325	3,767,608	0	46,722
220389	21,542	0	87,636	15,881,140	849,422	0
220395	207,995	0	48,210	13,100,082	1,637,902	16,957
230491	9,597,308	69,246	887,750	243,987,692	20,101,901	3,442
230496	974,970	0	23,767	26,516,807	0	13,668
230497	0	0	32,135	6,105,659	0	0
240536	3,360,045	0	267,332	40,575,157	0	242,875
240546	321,317	0	131,446	29,787,558	0	9,916
250283	0	0	99,635	25,773,945	679,233	4,070
250285	0	609,903	28,954	3,223,857	73,743	9,469
250311	48,380	0	33,026	7,912,465	46,936	4,571
260398	132,116	0	189,150	64,301,891	7,780,480	66,920
260414	1,608,302	0	189,665	33,625,510	0	43,984
260419	1,671,108	0	124,403	17,592,674	749,500	11,113
270428	0	476,145	51,710	1,204,121	0	42,700
280451	0	0	49,021	6,154,368	255,828	810
290565	1,204,682	0	397,944	62,602,363	0	15,761
290570	0	0	96,192	10,929,024	832,902	21,383
290598	5,677	0	31,426	601,854	0	40,708
300585	248,066	0	11,621	2,543,309	112,125	1,509
300588	27,541	175,103	18,204	2,470,558	402,670	7,811
300604	755,090	0	25,447	3,051,541	124,155	0
300625	0	0	23,285	2,266,985	0	18,492
300645	0	0	14,197	2,125,183	139,039	1,144
300659	86,942	0	149,284	12,722,507	0	92,001
300663	0	23,433	8,042	946,613	0	2,752
310676	42,640	0	82,487	14,898,101	0	14,966
310688	0	0	8,551	5,232,952	0	3,664
320809	0	0	20,628	4,130,856	342,167	298
320830	263,338	0	36,830	9,446,842	1,391,599	7,677

Appendix C1
2012 Modification of Average Schedules
2010 Sample Average Schedule Company Accounting Data for 2008

Study Area Code	General Support Expense	Central Office Equipment Expense	Cable & Wire Facilities Expense	Other Property & Plant Expense	Network Operations Expense
100019	485,214	410,384	362,575	89,976	593,159
100020	107,434	233,060	327,919	11,484	288,883
100022	193,845	259,583	312,030	33,531	467,949
120043	68,463	106,099	75,236	1,942	13,786
140053	54,164	40,705	47,846	0	20,295
170161	9,225,518	4,683,138	12,752,742	86,842	8,913,755
170171	66,661	86,264	55,009	0	39,178
170191	574,291	362,019	530,732	0	445,689
190253	41,909	86,459	236,671	0	163,506
220324	128,862	310,433	341,883	0	84,347
220389	250,912	215,103	885,346	0	447,073
220395	132,210	298,508	560,382	-2,019	122,321
230491	2,480,825	6,919,575	5,931,737	0	5,198,796
230496	298,514	518,557	523,943	0	248,121
230497	47,124	42,230	168,054	0	142,413
240536	603,940	1,027,549	566,479	46,100	1,442,555
240546	294,487	712,814	940,700	0	159,255
250283	184,834	492,456	557,448	0	412,131
250285	0	194,992	81,272	0	185,159
250311	28,340	116,878	263,399	0	180,264
260398	947,560	852,599	1,131,426	529	789,298
260414	635,582	844,799	1,598,316	0	685,269
260419	269,225	377,172	422,074	0	186,301
270428	3,319	20,249	115,456	0	132,864
280451	10,819	181,019	177,194	0	219,155
290565	1,200,184	1,799,844	2,573,149	47,352	1,018,004
290570	394,219	226,787	347,571	0	327,854
290598	29,468	312,006	165,649	18,497	94,617
300585	17,043	65,229	104,901	0	64,994
300588	28,494	109,191	49,855	0	125,641
300604	121,282	77,078	67,308	260	36,803
300625	6,855	42,186	65,468	0	99,435
300645	8,929	41,619	42,591	0	92,149
300659	531,103	472,907	336,557	0	375,295
300663	3,385	16,154	21,654	0	29,199
310676	163,004	297,969	267,077	0	329,181
310688	52,907	131,795	58,482	4,290	20,813
320809	19,311	67,455	151,215	0	127,837
320830	65,131	133,658	280,358	0	300,571

Appendix C1
2012 Modification of Average Schedules
2010 Sample Average Schedule Company Accounting Data for 2008

Study Area Code	Depreciation & Amortization Expense	Marketing Expense	Services Expense	General Administrative Expense	Contributions
100019	449,574	304,959	451,009	891,376	0
100020	966,775	64,551	273,229	787,683	7,279
100022	1,711,320	78,221	363,837	1,001,237	10,157
120043	175,497	0	231,342	422,659	2,215
140053	165,233	0	66,086	136,924	1,231
170161	22,089,607	3,448,338	11,168,599	11,113,325	0
170171	155,289	80	142,318	46,553	0
170191	2,114,258	207,695	614,676	1,433,767	16,887
190253	452,522	88,438	126,529	232,039	0
220324	55,665	24,313	305,153	318,990	0
220389	1,334,665	0	663,803	717,401	0
220395	868,495	137,925	152,315	261,870	0
230491	16,944,227	1,768,627	6,032,105	4,932,685	58,661
230496	2,832,790	113,260	726,305	958,055	0
230497	498,168	16,348	199,413	421,601	3,053
240536	3,584,896	95,917	1,336,314	3,275,987	24,381
240546	2,240,885	59,832	416,106	1,859,671	0
250283	1,271,879	29,527	527,896	536,305	9,474
250285	209,305	0	125,377	214,860	2,070
250311	493,123	84,102	167,388	258,763	0
260398	4,674,603	0	2,402,163	2,739,484	0
260414	4,834,883	239,309	1,294,584	1,554,087	0
260419	1,224,668	33,680	567,056	1,310,275	9,485
270428	112,756	6,114	258,861	698,957	0
280451	300,961	4,222	219,203	618,959	3,491
290565	4,743,993	99,401	1,926,262	3,269,221	0
290570	944,315	11,240	223,724	1,003,154	7,393
290598	223,625	0	49,234	82,213	0
300585	178,519	27,228	39,632	88,095	0
300588	285,243	6,375	120,898	176,316	0
300604	212,348	14,195	180,579	262,775	0
300625	178,374	0	25,335	342,470	0
300645	148,095	42,803	64,350	123,823	0
300659	1,044,320	162,148	787,538	1,156,088	0
300663	33,792	0	18,709	109,603	0
310676	779,567	38,571	603,269	718,185	6,853
310688	436,892	8,930	7,655	183,269	0
320809	385,476	62,140	91,743	188,413	0
320830	932,743	120,264	176,571	345,152	0

Appendix C1
2012 Modification of Average Schedules
2010 Sample Average Schedule Company Accounting Data for 2008

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	272,792	59,200	225,031
100020	17	0	0	137,915	120,695	545,515
100022	18	0	0	9,242	142,061	663,360
120043	38,254	164	509,673	34,141	1,252	13,604
140053	1,680	7	0	50,058	35,015	54,637
170161	0	0	0	9,093,723	0	6,661,346
170171	0	0	0	67,918	19,006	19,006
170191	969	4	1,789,995	275,166	1,873,598	2,175,613
190253	2,021	9	0	247,090	37,498	58,190
220324	1,981	8	0	23,251	25,334	83,620
220389	-94,877	-407	0	249,271	52,100	133,036
220395	887	4	8,218	104,347	187,546	255,865
230491	29,414	126	33,400,795	3,178,303	624,851	2,010,935
230496	240	1	973,832	0	0	10,330
230497	239,830	1,028	1,376,640	0	0	0
240536	381,272	1,634	2,791,555	1,000,362	37,801	45,909
240546	10,101	43	0	685,232	291,060	291,060
250283	0	0	24,667	190,514	344,472	751,605
250285	0	0	0	79,255	1,528	21,381
250311	290	1	17,489	86,078	53,457	106,662
260398	1,012	4	0	0	-123,774	346,291
260414	369,901	1,586	2,632,604	1,705,457	0	478,252
260419	220,209	944	360,000	474,213	223,495	370,861
270428	0	0	0	66,436	0	26,061
280451	2,049	9	0	32,299	-589	24,579
290565	536,871	2,301	3,890,066	1,562,813	-2,999	377,931
290570	205,557	881	1,792	296,197	209,762	219,800
290598	0	0	0	194,023	0	1,838
300585	12	0	41,541	40,862	1,222	11,776
300588	16	0	402,670	74,221	0	29,357
300604	0	0	0	73,635	10,246	-2,370
300625	0	0	0	85,192	0	59,527
300645	217	1	0	36,884	15,513	39,035
300659	0	0	0	460,154	150,028	302,947
300663	0	0	5,386	15,303	0	12,725
310676	178	1	370,200	110,131	97,320	237,319
310688	15,810	68	0	91,613	-1,949	65,705
320809	495	2	3,949	73,302	53,576	105,202
320830	81	0	0	185,704	91,090	213,711

Appendix C1
2012 Modification of Average Schedules
2010 Sample Average Schedule Company Accounting Data for 2008

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	84	0	N	N
100020	0	42	0	N	N
100022	0	3	0	N	N
120043	0	10	30,396	N	N
140053	0	15	0	N	N
170161	0	2,788	-2,440,608	N	N
170171	0	21	0	N	N
170191	0	84	-49,115	N	N
190253	0	76	131,237	N	N
220324	0	7	0	N	N
220389	0	76	-6,120	N	N
220395	1,178	32	-42,117	N	N
230491	0	975	3,407,448	N	N
230496	0	122	0	Y	Y
230497	895	61	0	Y	Y
240536	44,703	307	0	N	N
240546	0	210	0	N	N
250283	0	58	0	N	N
250285	0	24	-10,867	N	N
250311	0	26	-46,791	N	N
260398	0	-30	0	N	N
260414	0	523	0	N	N
260419	0	145	-109,700	N	N
270428	0	20	0	Y	N
280451	0	10	-30,768	N	N
290565	329,876	479	0	N	N
290570	0	91	60,069	N	N
290598	41,020	59	0	N	N
300585	0	13	-7,777	N	N
300588	0	23	68,779	N	N
300604	0	23	-44,032	N	N
300625	0	26	0	N	N
300645	0	11	-7,836	N	N
300659	0	141	0	N	N
300663	0	5	0	N	N
310676	0	34	0	N	N
310688	0	28	-58,409	N	N
320809	0	22	-72,798	N	N
320830	0	57	-126,838	N	N

Appendix C1
2012 Modification of Average Schedules
2010 Sample Average Schedule Company Accounting Data for 2008

Study Area Code	Land & Support Facilities	Central Office Equipment	Cable & Wire Facilities	Tangible Assets	Intangible Assets	Materials & Supplies
330848	194,953	548,338	1,247,756	0	0	0
330868	1,652,127	2,427,602	4,901,871	0	0	169,175
330881	6,829,751	27,753,341	42,615,503	51,339	438,489	97,371
330925	1,062,379	4,707,669	6,483,882	0	0	15,358
330946	1,288,536	1,674,770	2,599,987	0	0	134,308
330955	2,129,474	8,905,145	13,453,338	0	0	102,956
330967	694,769	4,210,127	4,274,076	0	0	3,582
330970	1,140,794	8,310,957	11,441,522	0	0	0
340976	5,599,048	6,631,558	7,920,408	0	0	570,013
341017	728,521	1,723,039	1,903,776	0	0	18,177
341024	1,732,570	5,320,588	7,529,047	0	0	471,721
341050	2,193,344	3,987,067	7,766,969	0	0	158,587
341092	94,850	243,604	33,513	0	0	0
351115	2,003,330	2,469,810	5,642,738	0	0	10,603
351118	1,157,813	1,924,082	3,913,080	0	0	34,824
351119	413,698	649,486	572,586	0	0	9,231
351133	475,043	2,156,799	1,557,124	0	3,824	9,151
351136	601,345	435,566	676,644	0	0	5,647
351137	548,082	905,729	1,727,020	0	1,907	16,298
351139	951,007	3,739,298	4,602,108	0	0	43,837
351160	2,110,360	3,802,656	962,649	0	0	54,614
351173	2,258,907	3,246,776	6,616,092	0	476	31,852
351179	183,654	287,623	440,875	0	202	9,180
351188	640,162	933,919	397,216	259,349	0	11,320
351225	2,486,482	5,081,079	6,699,016	0	0	12,505
351228	162,792	486,669	460,941	0	208	1,088
351237	1,051,104	2,898,096	2,912,421	0	203	42,036
351247	1,066,699	1,298,750	2,519,670	0	3,366	44,790
351250	808,877	1,193,109	1,049,645	0	0	2,334
351259	834,538	5,289,213	4,854,630	0	0	27,690
351261	1,831,812	1,129,128	3,430,209	1,114	17,032	72,113
351270	301,575	508,380	803,207	0	0	26,357
351274	118,843	1,337,403	1,894,015	0	0	0
351275	175,403	741,868	288,760	0	0	3,552
351276	1,407,268	1,627,275	3,529,939	0	0	76,900
351280	375,116	808,227	890,680	0	0	19,599
351283	334,312	862,560	1,591,778	0	0	14,188
351285	493,877	1,351,230	1,598,016	0	0	10,068
351301	847,667	1,214,561	1,109,470	0	0	10,251

Appendix C1
2012 Modification of Average Schedules
2010 Sample Average Schedule Company Accounting Data for 2008

Study Area Code	Other Telephone Plant	Other Non-Current Assets	Cash Working Capital	Accumulated Depreciation & Amortization	Net Deferred Operating Income Tax	Network Support Expense
330848	0	0	2,563	1,105,383	54,388	49
330868	44,323	0	24,030	4,214,061	664,843	0
330881	766,805	0	372,263	48,848,531	4,718,693	67,744
330925	0	0	24,141	7,081,953	1,200,668	92
330946	0	0	16,626	3,571,129	343,762	0
330955	324,362	0	119,460	16,259,149	1,442,781	42,767
330967	24,889	0	21,513	8,282,662	177,267	34
330970	61,430	0	78,191	15,896,558	475,457	7,091
340976	72,472	0	128,104	14,715,756	0	80,030
341017	135,911	0	18,124	2,880,034	0	0
341024	235,169	0	36,118	11,254,112	0	710
341050	0	8,531,015	48,909	10,333,369	390,613	0
341092	0	0	3,211	176,928	0	0
351115	1,621,674	0	27,847	5,546,991	1,061,783	0
351118	280,418	0	33,559	3,371,459	700,394	405
351119	0	0	9,799	1,168,254	67,747	0
351133	231,346	0	22,249	2,490,439	0	0
351136	0	0	13,294	1,478,811	32,868	73
351137	0	0	10,846	1,606,804	0	0
351139	0	0	13,499	6,093,951	0	6,261
351160	13,630	0	37,322	3,133,370	587,473	479
351173	0	0	20,710	6,295,812	0	-1,031
351179	0	0	6,968	612,717	0	1,397
351188	790,739	0	20,190	1,929,116	9,229	10,260
351225	1,688,071	0	24,574	5,714,516	0	1,070
351228	0	0	7,268	1,013,303	0	0
351237	0	0	24,739	5,007,610	343,921	0
351247	435,907	0	20,083	2,972,219	0	0
351250	0	0	20,364	2,315,655	43,890	0
351259	0	0	42,388	6,128,817	723,450	27,289
351261	23,991	0	26,162	4,523,160	0	20,671
351270	0	0	12,437	656,659	80,854	0
351274	0	0	24,419	2,814,739	34,783	1,857
351275	2,532	0	5,180	1,036,073	23,298	0
351276	9,786	0	27,021	4,319,839	332,119	0
351280	0	0	12,071	1,680,916	94,863	0
351283	0	0	8,048	947,570	182,725	0
351285	2,760	0	19,160	1,962,224	213,352	0
351301	0	0	15,645	2,483,400	0	186

Appendix C1
2012 Modification of Average Schedules
2010 Sample Average Schedule Company Accounting Data for 2008

Study Area Code	General Support Expense	Central Office Equipment Expense	Cable & Wire Facilities Expense	Other Property & Plant Expense	Network Operations Expense
330848	15,095	21,352	29,965	0	5,236
330868	61,685	120,216	108,911	1,013	53,489
330881	327,919	1,952,660	1,024,784	0	2,165,187
330925	54,317	111,097	62,002	1,147	76,675
330946	59,036	45,056	50,114	0	27,162
330955	145,008	388,729	487,007	0	541,504
330967	117,654	58,805	138,046	69	124,690
330970	106,303	412,228	417,606	32,499	221,613
340976	374,674	272,501	439,466	73,905	227,915
341017	15,065	43,502	184,590	0	18,643
341024	78,138	195,148	210,312	0	128,132
341050	30,641	169,959	240,655	0	74,945
341092	3,714	4,000	6,200	0	4,018
351115	61,256	82,036	206,023	0	54,562
351118	41,769	127,851	118,765	0	18,512
351119	9,054	23,767	41,060	0	11,444
351133	18,355	33,711	108,023	0	17,698
351136	16,891	22,258	15,493	0	69,582
351137	28,600	38,302	99,033	0	34,693
351139	39,633	153,271	112,557	0	54,377
351160	67,059	35,389	72,663	0	199,594
351173	22,009	135,513	108,175	0	106,438
351179	865	22,227	26,972	0	5,657
351188	27,432	48,401	53,908	0	20,353
351225	75,512	111,275	79,709	0	30,746
351228	2,808	40,461	11,933	0	2,587
351237	49,068	112,068	73,714	0	49,983
351247	17,826	44,138	100,716	0	59,183
351250	25,738	74,321	28,997	0	13,315
351259	141,868	182,839	420,888	10,489	110,921
351261	107,157	23,422	58,761	23,464	54,794
351270	12,894	12,702	21,070	0	7,067
351274	25,930	92,520	139,100	-828	37,942
351275	7,110	37,230	15,360	0	5,491
351276	82,157	190,011	127,945	0	11,333
351280	33,289	18,795	39,833	0	4,725
351283	26,514	23,468	43,574	0	2,690
351285	24,153	44,419	189,787	0	13,360
351301	24,702	63,449	81,891	75	84,746

Appendix C1
2012 Modification of Average Schedules
2010 Sample Average Schedule Company Accounting Data for 2008

Study Area Code	Depreciation & Amortization Expense	Marketing Expense	Services Expense	General Administrative Expense	Contributions
330848	170,309	0	43,578	47,367	0
330868	587,941	0	151,535	288,058	0
330881	4,347,893	1,646,587	1,363,941	2,872,654	33,129
330925	656,043	44,148	306,639	311,772	0
330946	346,882	479	163,245	221,310	0
330955	1,161,225	84,729	745,344	1,180,129	0
330967	515,661	20,427	223,013	143,079	0
330970	737,813	149,670	303,772	396,837	6,185
340976	1,116,720	24,128	938,840	1,422,161	0
341017	222,854	4,159	142,696	173,972	0
341024	760,084	5,387	80,399	658,520	0
341050	695,877	282	173,623	548,956	0
341092	16,870	0	27,170	40,989	0
351115	699,138	0	292,537	374,270	0
351118	309,413	12,312	140,887	423,604	2,553
351119	85,925	0	60,451	139,345	777
351133	92,469	0	116,881	202,314	1,247
351136	46,612	2,299	112,770	94,624	0
351137	198,634	0	68,392	102,987	1,167
351139	502,210	788	158,289	112,933	2,350
351160	335,218	97,562	140,177	424,658	2,808
351173	995,307	44,738	176,290	342,206	0
351179	63,624	0	50,107	100,951	0
351188	90,252	6,810	80,432	243,002	1,173
351225	1,022,728	0	170,113	300,721	0
351228	20,470	0	32,773	91,218	0
351237	329,655	21,924	147,081	326,186	2,411
351247	198,402	0	56,636	208,433	0
351250	118,161	13,222	134,773	276,597	1,388
351259	375,121	28,491	111,961	64,333	0
351261	577,919	19,869	123,321	516,474	0
351270	58,680	0	66,430	178,248	751
351274	129,856	28,131	177,857	103,644	1,648
351275	35,501	380	28,463	45,057	377
351276	389,543	2,545	221,139	227,310	2,579
351280	81,023	5,736	20,491	222,343	871
351283	217,236	2,294	69,043	144,750	0
351285	174,964	2,569	79,508	188,421	0
351301	134,918	7,022	105,038	87,302	0

Appendix C1
2012 Modification of Average Schedules
2010 Sample Average Schedule Company Accounting Data for 2008

Study Area Code	Interest & Related Items	Interest on Customer Deposits	Other Long Term Liabilities	Federal Income Tax	State Income Tax	Other Operating Taxes
330848	2,337	10	0	37,954	13,298	29,738
330868	79,386	340	0	197,064	23,492	111,248
330881	2,086	9	1,637,561	1,045,971	451,548	903,296
330925	1,033	4	0	182,019	0	92,469
330946	404	2	0	81,393	25,201	103,218
330955	0	0	355,000	313,131	20,405	139,624
330967	0	0	0	34,129	140,314	179,192
330970	50,065	215	0	209,232	150,195	327,295
340976	79,609	341	207,482	268,019	0	32,590
341017	0	0	0	74,393	0	6,829
341024	84,275	361	0	184,225	0	13,659
341050	473	2	466,807	522,599	102,066	123,690
341092	0	0	0	8,905	0	0
351115	0	0	0	234,649	6,738	71,337
351118	66	0	0	147,854	39,867	91,397
351119	43	0	0	18,674	5,105	19,758
351133	9,110	39	0	88,530	3,211	37,975
351136	4,398	19	0	9,475	6,254	22,241
351137	0	0	0	72,609	1,203	16,750
351139	0	0	0	148,034	0	42,156
351160	15,358	66	0	147,156	5,607	40,427
351173	238,751	1,023	0	267,450	0	58,636
351179	0	0	0	14,090	0	10,913
351188	30,543	131	0	49,965	0	9,249
351225	321,882	1,380	0	468,105	1,348	61,423
351228	138	1	0	4,483	0	10,932
351237	244	1	556,389	45,462	63,184	103,484
351247	46,098	198	0	109,285	413	44,744
351250	0	0	0	31,705	-1,222	13,613
351259	13,882	60	173,958	181,708	-5,495	111,838
351261	109,609	470	0	89,725	0	67,228
351270	40	0	0	41,183	10,396	20,918
351274	0	0	0	22,862	74,059	93,372
351275	45	0	0	6,974	8,432	15,068
351276	45,169	194	0	91,278	0	45,572
351280	2,144	9	0	14,512	-3,063	12,000
351283	0	0	0	76,363	1,387	24,349
351285	98	0	0	58,458	7,339	40,394
351301	0	0	0	31,894	0	29,296

Appendix C1
2012 Modification of Average Schedules
2010 Sample Average Schedule Company Accounting Data for 2008

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
330848	0	12	0	N	N
330868	2,595	60	18,728	N	N
330881	0	321	398,651	N	N
330925	0	56	624,318	N	N
330946	0	25	0	N	N
330955	0	96	331,999	N	N
330967	0	10	-104,094	N	N
330970	5,129	64	18,114	N	N
340976	0	82	0	N	N
341017	0	23	0	N	N
341024	0	56	0	N	N
341050	0	160	-72,450	N	N
341092	0	3	0	N	N
351115	0	72	0	N	N
351118	0	45	0	N	N
351119	0	6	0	N	N
351133	0	27	0	N	N
351136	0	3	0	N	N
351137	0	22	0	N	N
351139	0	45	0	N	N
351160	0	45	0	N	N
351173	0	82	0	N	N
351179	0	4	0	N	N
351188	0	15	0	N	N
351225	84,934	144	0	N	N
351228	0	1	0	N	N
351237	0	14	0	N	N
351247	0	34	0	N	N
351250	0	10	0	N	N
351259	0	56	15,070	N	N
351261	0	28	0	N	N
351270	0	13	0	N	N
351274	0	7	8,059	N	N
351275	0	2	0	N	N
351276	0	28	0	N	N
351280	0	4	0	N	N
351283	0	23	0	N	N
351285	0	18	0	N	N
351301	0	10	0	Y	N

Appendix C1
2012 Modification of Average Schedules
2010 Sample Average Schedule Company Accounting Data for 2008

Study Area Code	Land & Support Facilities	Central Office Equipment	Cable & Wire Facilities	Tangible Assets	Intangible Assets	Materials & Supplies
351302	420,314	2,114,783	2,505,015	0	299	22,162
351319	1,542,306	2,552,201	2,703,654	0	0	71,775
351322	55,466	410,442	1,235,478	0	0	0
351334	3,040,822	7,133,168	12,673,386	0	0	54,355
361405	204,541	1,837,852	1,638,903	0	575	0
361424	1,264,968	1,584,618	2,284,780	0	0	44,817
361431	1,037,611	2,990,560	6,381,862	0	0	1,508
361439	963,896	2,637,657	3,514,519	0	0	29,066
361450	3,181,608	8,728,964	9,223,753	0	1,643,557	196,837
361476	463,365	206,158	846,332	0	194	0
361505	3,911,018	8,480,987	19,914,849	0	0	557,531
371530	125,478	2,788,615	3,713,647	9,206	0	0
371555	1,185,454	2,651,808	7,866,002	5,000	0	667,104
381614	1,088,137	3,625,914	6,295,706	0	0	0
381615	2,660,186	2,548,388	3,312,697	0	0	280,333
391671	1,029,484	2,716,730	5,320,666	0	862	0
391682	152,152	866,150	714,300	0	0	0
391684	1,156,588	1,993,968	3,448,716	0	0	103,047
401712	1,717,269	8,713,670	8,327,543	0	0	90,330
401722	4,646,356	5,107,077	7,778,781	0	0	55,630
421759	870,132	3,612,271	8,219,100	0	0	14,666
421900	536,976	1,389,405	2,012,561	0	0	31,196
462210	95,932	295,204	271,591	0	0	3,000

Appendix C1
2012 Modification of Average Schedules
2010 Sample Average Schedule Company Accounting Data for 2008

Study Area Code	Other Telephone Plant	Other Non-Current Assets	Cash Working Capital	Accumulated Depreciation & Amortization	Net Deferred Operating Income Tax	Network Support Expense
351302	0	0	18,600	3,428,381	0	0
351319	0	0	54,681	5,082,936	235,132	1,358
351322	6,516	0	2,263	1,405,811	2,688	269
351334	114,946	0	37,770	11,775,886	461,939	7,239
361405	0	0	11,635	3,073,407	120,207	0
361424	0	0	3,769	3,115,482	0	3,941
361431	3,988	0	21,257	8,631,599	0	37,226
361439	0	0	16,152	5,642,680	147,575	0
361450	472,741	0	76,855	14,610,673	0	37,425
361476	0	0	2,299	1,066,610	0	764
361505	3,645	0	177,951	29,161,510	0	0
371530	31,166	0	42,387	5,817,996	0	3,985
371555	0	0	136,731	9,287,368	392,000	38,476
381614	0	0	-3,647	9,403,880	0	0
381615	0	0	42,819	6,532,686	269,336	134,063
391671	34,666	0	37,940	5,498,204	0	0
391682	0	0	19,314	1,386,524	6,666	0
391684	9,147	0	33,594	3,969,732	191,083	15,102
401712	186,593	0	127,314	17,893,777	183,515	1,850
401722	0	0	50,205	12,992,300	126,306	59,503
421759	74,832	0	32,738	6,143,846	0	2,529
421900	67,004	0	25,989	1,321,207	446,246	0
462210	0	0	861	522,943	0	3,097

Appendix C1
2012 Modification of Average Schedules
2010 Sample Average Schedule Company Accounting Data for 2008

Study Area Code	General Support Expense	Central Office Equipment Expense	Cable & Wire Facilities Expense	Other Property & Plant Expense	Network Operations Expense
351302	14,812	60,690	148,396	0	11,747
351319	57,369	135,934	361,864	0	140,127
351322	4,252	7,105	19,480	0	14,465
351334	135,693	254,267	164,259	420	104,705
361405	20,180	28,873	39,562	0	14,788
361424	18,627	56,297	44,390	0	16,468
361431	44,971	167,248	104,544	23,814	113,803
361439	41,205	75,362	193,069	0	15,530
361450	171,765	192,292	154,476	0	346,705
361476	6,182	7,630	1,013	0	5,457
361505	869,127	502,097	437,019	0	854,770
371530	62,862	139,210	229,794	98	266,960
371555	130,093	939,341	306,881	0	409,167
381614	25,048	101,668	93,879	0	44,912
381615	38,979	100,153	85,575	0	123,775
391671	78,061	314,803	114,954	0	28,560
391682	2,511	19,485	73,602	0	6,129
391684	34,212	133,637	296,080	0	26,845
401712	79,051	255,509	541,994	7,553	91,368
401722	177,632	231,626	301,824	0	146,365
421759	69,051	234,268	186,521	0	137,468
421900	21,955	130,806	236,675	0	109,718
462210	150	0	0	0	3,542

Appendix C1
2012 Modification of Average Schedules
2010 Sample Average Schedule Company Accounting Data for 2008

Study Area Code	Depreciation & Amortization Expense	Marketing Expense	Services Expense	General Administrative Expense	Contributions
351302	223,186	3,350	127,756	207,704	0
351319	328,229	3,610	196,614	472,931	3,798
351322	110,351	6,440	13,770	45,245	520
351334	1,299,244	74,480	305,326	533,581	5,999
361405	123,013	4,318	32,173	64,766	0
361424	423,647	0	84,086	189,619	0
361431	671,634	65,847	128,162	353,266	0
361439	275,475	464	109,189	165,905	0
361450	1,026,339	56,280	353,860	911,266	0
361476	65,218	2,193	38,299	31,642	329
361505	1,698,510	12,167	969,835	1,731,907	14,560
371530	360,784	37,649	162,411	431,100	0
371555	422,040	230,329	363,762	1,056,309	8,028
381614	520,924	162	76,097	17,063	0
381615	411,935	0	211,322	554,981	0
391671	342,430	16,353	174,168	266,986	2,861
391682	87,920	1,463	11,709	262,476	0
391684	448,910	16,914	103,891	247,540	3,170
401712	340,580	0	414,043	1,783,510	0
401722	945,245	6,525	206,561	517,230	0
421759	599,473	403	130,366	227,356	3,414
421900	228,403	18,039	102,849	150,878	1,953
462210	61,151	0	7,347	51,805	0

Appendix C1
2012 Modification of Average Schedules
2010 Sample Average Schedule Company Accounting Data for 2008

Study Area Code	Interest & Related Items	Interest on Customer Deposits	Other Long Term Liabilities	Federal Income Tax	State Income Tax	Other Operating Taxes
351302	1,238	5	0	74,599	607	25,470
351319	1,011	4	0	70,854	100,658	213,314
351322	54	0	0	13,670	25,270	40,135
351334	133	1	0	492,130	6,836	139,927
361405	20,054	86	0	22,266	19,451	159,140
361424	269	1	0	94,222	0	7,410
361431	1,414	6	0	81,449	51,760	67,125
361439	0	0	0	61,860	0	5,905
361450	246,745	1,058	84,456	324,565	65,225	101,000
361476	0	0	0	20,511	0	7,141
361505	216,410	928	0	169,229	214,103	251,472
371530	2,541	11	4,453	38,610	0	16,962
371555	0	0	0	123,091	97,400	143,647
381614	0	0	0	73,320	0	0
381615	91,016	390	0	91,295	9,315	22,685
391671	912	4	0	164,518	0	103,405
391682	0	0	0	15,497	131,216	165,020
391684	0	0	0	116,455	0	272,477
401712	0	0	0	43,745	199,075	219,907
401722	294,316	1,262	0	204,052	0	21,204
421759	1,530	7	685,523	272,190	0	130,926
421900	597	3	0	103,627	-10,256	-16,324
462210	0	0	0	6,519	2,430	9,643

Appendix C1
2012 Modification of Average Schedules
2010 Sample Average Schedule Company Accounting Data for 2008

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
351302	0	23	0	N	N
351319	0	22	0	N	N
351322	0	4	21,388	N	N
351334	0	151	0	N	N
361405	0	7	0	N	N
361424	0	29	0	N	N
361431	8,346	25	0	N	N
361439	0	19	0	N	N
361450	0	100	0	N	N
361476	0	6	0	Y	N
361505	0	52	0	N	N
371530	0	12	0	Y	N
371555	0	38	-15,000	N	N
381614	0	22	0	N	N
381615	0	28	0	N	N
391671	203	50	0	N	N
391682	0	5	0	N	N
391684	0	36	0	N	N
401712	0	13	0	N	N
401722	0	63	-4,162	N	N
421759	0	83	0	N	N
421900	0	32	155,801	N	N
462210	0	2	0	N	N

Appendix C2
2012 Modification of Average Schedules
2010 Sample Average Schedule Company Accounting Data for 2009

Study Area Code	Land & Support Facilities	Central Office Equipment	Cable & Wire Facilities	Tangible Assets	Intangible Assets	Materials & Supplies
100019	521,053	8,424,299	8,923,135	0	0	0
100020	1,720,396	7,321,158	7,219,182	0	0	0
100022	3,689,654	7,972,791	11,250,863	516,078	0	100,744
120043	954,958	1,978,960	2,289,145	0	0	44,869
140053	437,211	802,753	1,349,995	0	0	0
170161	61,115,325	273,723,089	357,280,031	2,578,339	0	2,633,708
170171	996,639	1,143,547	1,602,428	0	0	31,952
170191	4,634,006	15,063,127	18,990,920	0	150	443,624
190253	894,095	6,111,946	4,631,354	52,550	2,422,339	47,002
220324	20,682	1,172,567	3,257,033	10,771	0	0
220389	4,486,482	7,748,202	10,117,660	0	0	184,862
220395	1,390,871	6,593,824	7,850,998	0	0	239
230491	23,878,253	178,092,547	163,018,702	0	13,538,165	836,685
230496	3,353,010	13,124,009	20,053,172	0	2,400	566,548
230497	851,682	5,176,324	5,946,119	0	0	36,282
240536	9,835,998	16,632,563	36,568,575	0	1,605,908	143,790
240546	4,721,798	15,180,166	25,597,884	0	0	382,673
250283	5,187,611	10,698,590	14,717,814	277,517	0	78,349
250285	545,269	2,032,929	3,245,696	7,930	0	2,566
250311	769,739	3,380,542	5,764,864	2,455	34,800	21,892
260398	17,088,447	26,715,344	26,320,907	0	0	1,713,591
260414	7,574,592	25,259,910	42,241,596	0	2,434	162,322
260419	6,967,658	9,185,227	11,649,068	0	4,153	746,020
270428	2,656,529	1,365,911	831,299	0	1,543	38,473
280451	1,032,461	3,423,616	3,337,860	0	0	25,948
290565	9,255,751	30,133,446	59,619,969	0	2,422	1,588,267
290570	2,561,644	6,067,262	9,608,355	0	0	51,276
290598	404,862	1,493,787	2,893,265	0	0	80,820
300585	318,952	1,624,078	1,818,911	7,533	10,632	9,582
300588	1,186,377	1,804,309	1,884,225	0	0	43,863
300604	738,204	1,070,837	2,217,692	0	0	14,451
300625	935,026	1,232,527	2,059,393	0	0	128,853
300645	378,185	888,273	1,771,881	0	17,208	0
300659	4,665,203	6,774,100	12,039,247	0	104,230	30,289
300663	328,751	498,833	433,550	0	0	10,427
310676	1,482,311	4,918,188	11,413,119	0	0	145,678
310688	895,939	4,227,828	1,611,548	50,343	0	15,883
320809	774,266	2,043,607	3,232,499	8,673	32,975	17,989
320830	1,690,538	6,369,524	7,005,852	0	54,351	47,655

Appendix C2
2012 Modification of Average Schedules
2010 Sample Average Schedule Company Accounting Data for 2009

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	99,038	0	146,173	10,596,545	1,495,400	29,777
100020	1,312,624	0	13,088	11,345,601	2,535,338	31,441
100022	1,612,236	0	12,688	18,889,469	4,220,944	36,088
120043	0	0	43,002	4,101,068	32,400	5,248
140053	0	0	14,193	1,517,746	0	39,327
170161	4,166,160	0	2,120,123	469,645,830	49,766,552	17,721
170171	0	0	16,615	2,275,931	0	29,429
170191	45,703	0	203,805	30,362,444	1,679,000	36,314
190253	213,769	0	36,641	5,022,160	967,241	1,760
220324	0	0	72,236	3,823,606	0	70,911
220389	78,319	0	89,579	16,946,547	862,018	4,512
220395	98,096	0	36,606	12,669,769	1,666,873	972
230491	11,397,872	172,345	808,827	256,976,131	20,448,179	3,172
230496	189,182	0	53,177	28,645,497	0	8,471
230497	0	0	28,027	6,564,545	0	0
240536	4,005,388	124,272	280,734	43,625,944	0	162,284
240546	45,570	0	113,519	32,052,911	0	5,801
250283	0	0	110,757	26,718,175	749,557	3,715
250285	0	623,470	28,896	3,434,124	274,103	9,386
250311	24,529	0	33,460	8,286,868	72,892	2,094
260398	254,510	0	204,214	68,569,935	8,033,800	61,423
260414	1,968,533	0	218,613	36,706,209	0	101
260419	4,310,007	0	134,423	18,803,349	992,500	8,869
270428	0	276,510	58,529	1,360,700	0	27,937
280451	0	0	48,071	6,437,651	169,812	2,473
290565	1,564,392	0	357,106	67,401,939	0	8,707
290570	0	0	96,791	11,574,539	1,098,610	17,098
290598	0	0	18,072	961,622	0	14,969
300585	29,669	0	13,361	2,709,693	171,010	1,571
300588	0	175,103	16,783	2,715,720	410,176	7,270
300604	81,999	0	24,860	3,224,079	85,182	24
300625	0	0	22,691	2,435,317	0	18,572
300645	0	0	14,763	2,221,162	127,225	909
300659	15,309	0	136,694	14,117,429	0	163,420
300663	0	13,338	8,485	979,232	0	3,229
310676	47,940	0	86,976	15,399,219	0	13,461
310688	0	0	18,058	4,917,381	0	642
320809	14,779	0	20,006	4,477,639	242,861	368
320830	127,399	0	45,108	10,025,062	1,351,057	6,540

Appendix C2
2012 Modification of Average Schedules
2010 Sample Average Schedule Company Accounting Data for 2009

Study Area Code	General Support Expense	Central Office Equipment Expense	Cable & Wire Facilities Expense	Other Property & Plant Expense	Network Operations Expense
100019	666,629	461,922	424,040	63,139	372,467
100020	109,483	361,049	218,050	4,928	200,872
100022	173,510	417,810	319,962	6,259	197,736
120043	70,503	106,487	54,589	3,289	10,091
140053	53,082	51,235	50,002	0	24,676
170161	8,219,054	4,806,443	13,506,774	35,274	9,779,741
170171	69,114	77,610	67,636	0	28,971
170191	487,387	335,753	502,949	0	471,114
190253	98,992	94,336	253,996	0	152,562
220324	151,946	334,096	279,822	0	92,320
220389	207,426	205,149	726,003	0	396,750
220395	124,939	348,727	552,977	16,525	131,800
230491	2,752,298	6,506,241	5,629,246	0	5,396,890
230496	265,997	529,287	519,474	0	302,058
230497	49,245	57,685	155,431	0	232,773
240536	1,014,194	818,383	522,510	45,273	1,615,228
240546	326,170	831,995	882,182	0	165,502
250283	189,323	525,700	859,576	0	446,891
250285	75	177,765	92,057	0	154,186
250311	87,707	127,501	256,364	0	166,571
260398	907,241	940,133	1,045,283	286	766,636
260414	686,462	914,479	2,030,175	0	531,097
260419	267,109	358,396	571,656	0	228,972
270428	7,021	50,225	121,072	0	83,949
280451	27,781	183,442	132,366	0	221,167
290565	1,185,254	1,810,240	2,363,760	75,001	961,712
290570	467,123	214,525	309,406	0	315,945
290598	17,274	208,509	166,606	3,337	89,851
300585	34,303	79,541	111,468	0	59,745
300588	28,265	83,856	45,622	0	122,585
300604	120,533	57,044	63,525	500	45,715
300625	8,357	40,704	53,266	0	87,556
300645	41,060	40,059	41,975	0	76,988
300659	568,389	456,705	250,895	0	348,254
300663	5,475	20,350	23,218	0	16,493
310676	170,703	310,814	215,322	0	292,723
310688	55,901	112,591	57,903	6,121	34,527
320809	68,434	87,150	130,854	0	108,780
320830	128,363	149,643	286,733	0	280,718

Appendix C2
2012 Modification of Average Schedules
2010 Sample Average Schedule Company Accounting Data for 2009

Study Area Code	Depreciation & Amortization Expense	Marketing Expense	Services Expense	General Administrative Expense	Contributions
100019	459,933	281,221	423,494	832,555	0
100020	1,739,720	30,826	259,450	332,887	7,197
100022	2,224,108	46,478	337,053	433,637	9,249
120043	173,412	0	216,339	672,276	2,636
140053	180,449	0	67,439	142,768	1,300
170161	23,442,755	3,090,047	7,882,830	13,380,470	0
170171	144,858	375	137,874	52,591	0
170191	1,431,934	160,777	579,889	1,527,318	15,005
190253	465,021	88,373	102,080	216,723	0
220324	55,998	20,486	351,644	411,737	0
220389	1,153,881	0	684,294	774,455	0
220395	1,019,367	113,716	157,861	252,855	0
230491	17,834,683	1,601,602	5,987,098	4,345,087	58,661
230496	2,246,559	106,470	716,957	1,081,202	0
230497	466,469	9,312	224,983	194,441	0
240536	3,244,063	183,910	1,574,225	2,681,695	23,605
240546	2,348,339	69,586	417,258	1,608,065	0
250283	1,308,854	48,460	513,522	539,237	10,221
250285	210,268	0	130,090	202,214	1,979
250311	475,608	88,449	125,704	234,527	0
260398	4,767,784	0	2,285,916	3,022,151	0
260414	4,682,985	251,903	1,322,217	1,583,810	0
260419	1,291,169	33,286	477,880	1,233,919	9,889
270428	125,845	8,959	264,814	788,456	0
280451	283,284	0	206,132	594,864	3,330
290565	4,919,736	112,713	1,890,882	3,019,841	0
290570	836,255	10,174	217,742	1,051,968	7,125
290598	320,336	0	39,702	26,854	0
300585	157,480	27,380	35,693	73,557	0
300588	305,041	3,958	131,202	198,453	0
300604	183,478	22,072	174,032	257,743	0
300625	174,927	0	28,096	357,403	0
300645	145,212	45,568	55,220	139,408	0
300659	1,137,229	202,572	691,952	1,011,549	0
300663	32,619	0	23,388	119,155	0
310676	545,000	32,454	630,589	682,272	6,156
310688	201,729	8,248	16,991	130,193	0
320809	391,833	65,706	92,051	180,806	0
320830	698,459	130,715	154,970	302,076	0

Appendix C2
2012 Modification of Average Schedules
2010 Sample Average Schedule Company Accounting Data for 2009

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	268,261	28,700	193,202
100020	34	0	0	168,585	161,241	333,348
100022	33	0	0	92,773	204,209	462,222
120043	37,212	159	546,043	26,866	1,252	14,248
140053	1,678	7	0	48,954	37,768	45,323
170161	0	0	0	8,313,422	0	5,997,957
170171	0	0	0	68,423	17,104	17,104
170191	466	2	1,529,112	255,991	1,755,698	2,018,130
190253	1,308	6	0	272,176	56,571	74,222
220324	105	0	0	29,104	9,625	71,557
220389	-22,773	-98	0	219,471	55,144	138,267
220395	566	2	0	72,932	78,322	136,211
230491	519	2	25,117,917	3,417,617	465,733	1,816,610
230496	0	0	1,142,377	0	0	10,507
230497	224,538	962	1,680,233	0	0	0
240536	496,241	2,127	3,495,233	921,788	14,555	15,631
240546	908	4	0	633,499	169,474	169,474
250283	0	0	14,856	158,763	303,717	708,469
250285	0	0	0	125,540	4,013	20,067
250311	71	0	0	73,246	63,328	127,546
260398	2,494	11	0	0	309,902	705,485
260414	340,327	1,459	2,978,282	1,713,163	0	628,287
260419	287,417	1,232	360,000	579,941	209,695	504,613
270428	0	0	0	173,863	0	23,700
280451	1,748	7	0	55,356	0	24,341
290565	449,944	1,929	3,995,335	1,404,617	2,585	326,184
290570	179,238	768	539	256,357	141,678	144,716
290598	0	0	0	178,570	0	14,372
300585	124	1	9,268	41,948	3,611	17,258
300588	42	0	410,176	71,125	0	21,021
300604	0	0	0	37,161	1,737	10,036
300625	0	0	0	87,683	0	45,398
300645	0	0	0	31,501	9,506	31,745
300659	0	0	0	429,483	135,798	340,093
300663	0	0	5,386	13,710	0	14,053
310676	118	1	374,822	101,961	81,524	204,806
310688	14,152	61	0	86,025	56,544	117,809
320809	303	1	12,390	62,044	46,471	82,140
320830	0	0	0	176,457	102,939	179,810

Appendix C2
2012 Modification of Average Schedules
2010 Sample Average Schedule Company Accounting Data for 2009

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	82	0	N	N
100020	0	52	0	N	N
100022	0	28	0	N	N
120043	0	8	13,700	N	N
140053	0	15	0	N	N
170161	0	2,549	2,169,745	N	N
170171	0	21	0	N	N
170191	0	78	-494,322	N	N
190253	0	83	33,730	N	N
220324	0	9	0	N	N
220389	0	67	12,596	N	N
220395	1,197	22	-14,476	N	N
230491	0	1,048	1,311,071	N	N
230496	0	105	0	Y	Y
230497	1,052	53	0	Y	Y
240536	91,688	283	0	N	N
240546	0	194	0	N	N
250283	0	49	0	N	N
250285	0	38	-13,207	N	N
250311	0	22	-35,404	N	N
260398	0	-63	0	N	N
260414	0	525	0	N	N
260419	0	178	-243,000	N	N
270428	0	53	0	Y	N
280451	0	17	-86,016	N	N
290565	67,132	431	0	N	N
290570	0	79	70,479	N	N
290598	183	55	0	N	N
300585	0	13	68,379	N	N
300588	0	22	6,909	N	N
300604	0	11	-57,262	N	N
300625	0	27	0	N	N
300645	0	10	-11,737	N	N
300659	0	132	0	N	N
300663	0	4	0	N	N
310676	0	31	0	N	N
310688	0	26	32,056	N	N
320809	0	19	-97,758	N	N
320830	0	54	-43,210	N	N

Appendix C2
2012 Modification of Average Schedules
2010 Sample Average Schedule Company Accounting Data for 2009

Study Area Code	Land & Support Facilities	Central Office Equipment	Cable & Wire Facilities	Tangible Assets	Intangible Assets	Materials & Supplies
330848	195,039	558,353	1,247,756	0	0	0
330868	1,545,676	2,496,001	5,050,014	0	0	172,026
330881	6,756,554	28,928,426	43,003,072	9,848	372,188	72,839
330925	1,027,715	4,768,560	6,561,133	0	0	14,477
330946	1,306,362	1,689,878	2,721,469	0	0	110,154
330955	2,048,491	8,917,615	13,692,153	0	28,528	30,050
330967	654,751	4,241,616	4,329,180	0	0	3,457
330970	1,115,238	8,531,276	11,786,534	0	0	0
340976	5,718,403	6,754,866	8,178,906	0	0	637,713
341017	729,295	1,731,104	1,914,101	0	0	5,077
341024	2,384,963	5,140,934	8,083,364	0	0	354,175
341050	2,375,974	4,014,817	7,804,071	0	0	151,106
341092	95,998	254,335	33,513	0	0	0
351115	2,010,828	2,737,232	5,646,823	0	0	17,798
351118	1,178,719	2,283,678	6,652,226	0	0	48,601
351119	404,289	442,081	577,356	0	0	12,092
351133	474,562	2,690,804	2,063,201	0	3,824	8,493
351136	601,345	440,910	686,340	0	0	9,272
351137	530,000	925,726	1,916,498	0	1,907	11,142
351139	999,826	4,001,933	4,605,857	0	0	49,869
351160	2,190,358	2,770,305	948,183	0	0	29,638
351173	2,296,055	3,281,386	6,631,986	0	476	16,465
351179	226,017	388,757	544,446	0	202	9,099
351188	640,162	933,919	397,216	259,349	0	9,237
351225	2,477,459	5,092,253	6,753,292	0	0	12,505
351228	163,092	486,669	462,850	0	208	1,593
351237	1,057,805	2,929,533	2,934,213	0	203	39,434
351247	1,042,858	1,305,257	2,566,122	0	3,366	42,856
351250	790,768	1,206,991	1,058,764	0	0	1,624
351259	851,029	5,325,146	4,989,044	0	0	37,948
351261	1,615,812	1,137,373	3,446,710	1,114	17,032	74,950
351270	304,196	509,532	804,033	0	0	27,749
351274	141,050	1,337,111	1,926,665	0	0	0
351275	175,403	794,563	297,326	0	0	24,075
351276	1,419,528	1,539,819	3,635,820	0	0	78,353
351280	571,013	837,077	893,574	14,464	0	21,584
351283	342,711	882,171	1,601,214	0	0	19,765
351285	493,877	1,400,533	1,609,358	0	0	9,044
351301	790,188	1,220,003	1,135,858	0	0	9,882

Appendix C2
2012 Modification of Average Schedules
2010 Sample Average Schedule Company Accounting Data for 2009

Study Area Code	Other Telephone Plant	Other Non-Current Assets	Cash Working Capital	Accumulated Depreciation & Amortization	Net Deferred Operating Income Tax	Network Support Expense
330848	0	0	3,976	1,273,341	27,828	0
330868	100,140	0	23,381	4,719,875	655,786	0
330881	773,910	0	358,896	52,699,843	4,224,929	52,869
330925	451	0	28,550	7,553,372	894,625	1,145
330946	0	0	12,494	3,745,079	193,417	0
330955	392,477	0	84,234	17,912,525	1,287,371	14,246
330967	29,233	0	28,878	8,548,714	130,711	0
330970	219,554	0	80,894	16,438,542	490,869	6,296
340976	250,195	0	125,681	15,582,361	0	25,944
341017	386,341	0	18,297	3,070,775	0	0
341024	23,093	0	25,968	11,600,534	0	58
341050	0	0	30,419	11,008,226	320,636	0
341092	0	0	3,257	194,483	0	0
351115	446,138	0	26,214	6,230,426	1,207,961	0
351118	609,501	0	33,995	3,294,281	818,269	77
351119	0	0	6,500	984,839	47,178	568
351133	83,860	0	18,502	2,389,863	0	0
351136	0	0	12,763	1,529,367	23,906	118
351137	0	0	10,736	1,691,757	0	0
351139	6,500	0	11,381	6,605,652	0	10,375
351160	538,370	0	41,524	3,408,711	641,424	-494
351173	0	0	25,556	7,104,311	0	961
351179	0	0	7,264	680,452	0	602
351188	6,497	0	21,493	1,988,992	1,881	0
351225	3,899,244	0	25,836	6,772,015	0	1,401
351228	0	0	7,514	1,027,910	0	49
351237	0	0	27,353	5,243,296	327,827	0
351247	443,129	0	20,801	3,117,667	0	0
351250	0	0	18,075	2,384,189	59,744	0
351259	0	0	40,581	6,467,222	769,207	25,150
351261	7,785	0	18,721	4,853,206	0	16,875
351270	0	0	9,650	753,154	107,277	0
351274	288	0	25,566	2,925,744	35,191	1,489
351275	0	0	5,702	1,073,923	26,857	0
351276	2,579	0	28,306	4,231,437	278,409	0
351280	0	0	15,687	1,765,339	73,853	0
351283	0	0	7,705	1,161,994	174,927	151
351285	0	0	16,686	2,139,806	260,521	0
351301	27,250	0	14,906	2,584,810	0	0

Appendix C2
2012 Modification of Average Schedules
2010 Sample Average Schedule Company Accounting Data for 2009

Study Area Code	General Support Expense	Central Office Equipment Expense	Cable & Wire Facilities Expense	Other Property & Plant Expense	Network Operations Expense
330848	33,201	24,040	51,366	0	4,079
330868	51,925	109,264	109,490	1,013	45,777
330881	953,751	1,930,851	952,712	0	2,051,272
330925	50,229	108,375	76,118	3,228	87,431
330946	62,215	23,049	40,329	0	29,626
330955	267,376	215,329	478,241	0	673,101
330967	121,952	44,401	106,106	299	143,431
330970	106,220	392,687	509,700	54,193	248,144
340976	467,350	329,692	586,026	1,355	232,191
341017	19,351	40,721	157,977	0	17,656
341024	79,667	168,736	246,797	0	110,453
341050	63,745	162,011	237,852	0	69,570
341092	4,106	6,268	7,196	0	3,300
351115	69,555	105,372	225,154	0	59,797
351118	34,525	128,824	140,651	0	16,355
351119	19,038	21,839	44,878	0	12,283
351133	18,621	20,796	82,569	0	21,897
351136	17,042	42,702	12,867	0	71,195
351137	24,614	26,104	92,152	0	42,190
351139	37,629	174,990	110,063	0	54,238
351160	121,762	45,055	77,754	0	190,918
351173	28,882	102,085	111,186	0	110,000
351179	1,932	26,432	15,385	0	5,573
351188	11,579	37,944	50,601	0	33,239
351225	41,616	129,350	86,537	0	30,751
351228	3,716	38,802	11,795	0	4,395
351237	50,855	101,021	84,268	0	67,000
351247	23,690	72,741	83,543	0	67,016
351250	22,168	76,029	35,278	0	13,861
351259	132,222	161,882	316,660	10,017	113,965
351261	86,149	52,857	51,171	10,694	23,942
351270	13,676	13,943	20,430	0	8,493
351274	32,910	95,375	152,803	2,032	39,046
351275	9,095	42,955	15,501	0	5,856
351276	62,084	208,254	141,268	0	14,068
351280	34,855	15,941	50,785	0	2,365
351283	34,815	38,383	22,630	0	4,150
351285	7,347	31,551	166,639	0	18,600
351301	20,055	59,045	86,324	78	55,878

Appendix C2
2012 Modification of Average Schedules
2010 Sample Average Schedule Company Accounting Data for 2009

Study Area Code	Depreciation & Amortization Expense	Marketing Expense	Services Expense	General Administrative Expense	Contributions
330848	177,950	0	38,529	59,777	0
330868	555,614	0	156,080	276,466	0
330881	4,497,600	1,402,802	1,210,581	2,634,905	33,137
330925	599,859	70,440	311,404	318,005	3,400
330946	402,643	201	134,336	252,275	0
330955	1,852,444	253,746	794,785	626,965	0
330967	349,273	23,718	256,492	191,948	0
330970	775,998	143,306	299,223	448,378	6,467
340976	1,082,585	144,800	856,775	1,135,596	0
341017	191,429	1,616	140,965	173,969	0
341024	843,693	5,273	91,381	538,734	0
341050	674,932	172	200,648	451,165	0
341092	17,889	0	25,060	36,580	0
351115	705,523	0	283,713	361,632	0
351118	408,814	24,960	113,688	370,416	2,659
351119	150,977	0	51,473	119,760	876
351133	212,564	0	117,478	214,510	1,453
351136	50,556	11,825	81,380	93,921	0
351137	221,135	0	81,012	120,097	1,242
351139	514,719	7,219	121,828	106,296	2,314
351160	240,591	98,933	141,445	423,275	2,705
351173	820,579	31,069	191,583	357,205	0
351179	67,735	0	52,781	108,557	0
351188	59,876	7,012	81,031	286,161	1,150
351225	1,079,316	0	154,711	313,529	0
351228	14,608	0	35,248	89,221	0
351237	292,809	25,866	163,713	346,364	2,413
351247	196,875	0	56,148	198,387	0
351250	106,583	11,372	157,303	186,401	1,239
351259	352,420	23,976	103,818	60,995	0
351261	508,761	21,274	100,334	369,471	0
351270	96,411	0	51,091	173,068	777
351274	122,236	27,046	177,816	108,413	1,678
351275	37,851	270	31,619	45,572	408
351276	395,746	960	247,466	213,839	2,637
351280	83,939	26,686	25,536	276,560	1,042
351283	214,424	2,169	63,834	136,951	0
351285	178,365	2,990	80,575	168,882	0
351301	137,676	6,263	106,940	103,334	0

Appendix C2
2012 Modification of Average Schedules
2010 Sample Average Schedule Company Accounting Data for 2009

Study Area Code	Interest & Related Items	Interest on Customer Deposits	Other Long Term Liabilities	Federal Income Tax	State Income Tax	Other Operating Taxes
330848	2,013	9	0	31,959	15,235	29,717
330868	66,862	287	0	182,089	42,481	125,534
330881	36,175	155	1,111,102	982,026	468,099	989,343
330925	601	3	0	179,174	0	84,975
330946	267	1	0	86,263	2,757	78,066
330955	28	0	275,270	255,936	197,685	322,298
330967	0	0	0	26,427	102,998	137,194
330970	43,740	187	0	215,647	101,652	270,343
340976	62,989	270	203,156	262,736	0	35,279
341017	0	0	0	77,395	0	6,976
341024	27,396	117	-25,511	201,416	0	5,599
341050	36	0	0	137,752	69,502	92,134
341092	0	0	0	8,646	0	5,987
351115	0	0	0	156,167	6,738	81,954
351118	31	0	0	304,084	46,566	99,660
351119	55	0	0	18,436	5,105	19,925
351133	8,617	37	0	133,823	3,211	42,972
351136	3,218	14	0	8,428	3,660	18,415
351137	0	0	0	77,234	631	17,703
351139	0	0	0	139,634	0	27,024
351160	16,878	72	0	110,797	5,739	21,940
351173	212,604	911	0	233,836	0	62,957
351179	0	0	0	22,275	0	10,942
351188	51,353	220	0	11,666	0	11,143
351225	358,279	1,536	0	523,354	2,201	68,309
351228	-238	-1	0	3,940	0	10,516
351237	241	1	641,526	34,167	39,487	82,487
351247	42,870	184	0	104,215	1,417	54,381
351250	0	0	0	28,043	691	14,697
351259	10,568	45	124,571	175,422	77,486	205,148
351261	89,044	382	0	65,314	0	77,166
351270	0	0	0	35,844	990	13,884
351274	0	0	0	20,280	57,095	85,442
351275	0	0	0	8,702	7,520	16,627
351276	51,911	223	0	98,905	0	43,108
351280	1,233	5	0	22,761	-3,063	7,891
351283	3,036	13	0	68,894	528	26,866
351285	249	1	0	50,793	12,646	56,744
351301	0	0	0	27,320	0	35,144

Appendix C2
2012 Modification of Average Schedules
2010 Sample Average Schedule Company Accounting Data for 2009

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
330848	0	10	0	N	N
330868	2,089	56	-12,116	N	N
330881	0	301	-428,080	N	N
330925	0	55	-317,625	N	N
330946	0	26	0	N	N
330955	0	78	-259,933	N	N
330967	0	8	47,654	N	N
330970	4,255	66	14,872	N	N
340976	0	81	0	N	N
341017	0	24	0	N	N
341024	0	62	0	N	N
341050	0	42	-69,789	N	N
341092	0	3	0	N	N
351115	0	48	0	N	N
351118	0	93	0	N	N
351119	0	6	0	N	N
351133	0	41	0	N	N
351136	0	3	0	N	N
351137	0	24	0	N	N
351139	0	43	0	N	N
351160	3,960	34	0	N	N
351173	0	72	0	N	N
351179	0	7	0	N	N
351188	0	4	0	N	N
351225	128,445	160	0	N	N
351228	0	1	0	N	N
351237	0	10	0	N	N
351247	0	32	0	N	N
351250	0	9	0	N	N
351259	0	54	5,157	N	N
351261	0	20	0	N	N
351270	0	11	0	N	N
351274	0	6	-869	N	N
351275	0	3	0	N	N
351276	0	30	0	N	N
351280	0	7	0	N	N
351283	0	21	0	N	N
351285	0	16	0	N	N
351301	0	8	0	Y	N

Appendix C2
2012 Modification of Average Schedules
2010 Sample Average Schedule Company Accounting Data for 2009

Study Area Code	Land & Support Facilities	Central Office Equipment	Cable & Wire Facilities	Tangible Assets	Intangible Assets	Materials & Supplies
351302	428,872	2,252,666	2,661,393	0	299	21,195
351319	1,568,373	2,445,990	2,746,687	0	0	90,722
351322	55,466	556,252	1,239,453	0	0	0
351334	3,050,283	7,253,106	12,693,310	0	0	56,033
361405	205,105	2,067,892	1,656,429	0	575	0
361424	1,275,478	1,592,640	2,292,379	0	0	42,035
361431	1,033,904	3,082,401	6,540,599	0	0	1,560
361439	966,844	2,704,220	3,357,930	0	0	46,558
361450	3,204,204	8,876,495	9,635,212	0	1,643,557	145,976
361476	463,365	245,379	849,659	0	194	0
361505	4,084,495	8,883,890	20,358,040	0	0	482,084
371530	125,478	2,847,381	3,858,737	9,206	0	0
371555	1,196,796	2,705,167	8,095,607	5,000	0	632,818
381614	1,088,266	4,800,859	8,052,608	0	0	0
381615	2,747,636	2,571,586	3,431,748	0	0	243,473
391671	1,029,484	2,911,235	5,264,891	0	862	0
391682	90,710	835,428	965,237	0	0	0
391684	1,178,331	2,111,384	3,616,968	0	0	92,962
401712	2,753,591	8,898,230	8,398,469	0	0	91,127
401722	4,472,976	5,272,511	7,687,134	0	0	46,649
421759	853,737	3,544,716	8,538,581	0	0	16,695
421900	544,106	1,617,306	2,122,831	0	0	28,866
462210	88,971	166,957	292,600	0	0	3,000

Appendix C2
2012 Modification of Average Schedules
2010 Sample Average Schedule Company Accounting Data for 2009

Study Area Code	Other Telephone Plant	Other Non-Current Assets	Cash Working Capital	Accumulated Depreciation & Amortization	Net Deferred Operating Income Tax	Network Support Expense
351302	0	0	18,480	3,556,596	0	0
351319	0	0	53,775	5,331,695	225,873	1,348
351322	0	0	2,082	1,510,022	17,022	229
351334	258,658	0	49,416	12,861,191	605,492	12,321
361405	528,464	0	12,481	3,249,841	283,236	0
361424	0	0	2,255	3,336,506	0	3,149
361431	2,630	0	24,606	9,160,069	0	30,703
361439	0	0	15,048	5,897,320	91,140	0
361450	226,521	0	68,638	15,513,135	0	18,771
361476	0	0	4,474	1,113,273	0	1,939
361505	6,863	0	231,028	29,573,518	0	0
371530	268,245	0	38,671	6,136,186	0	3,600
371555	0	0	143,558	9,691,397	416,500	39,123
381614	0	0	11	9,266,321	0	0
381615	0	0	40,110	6,842,830	321,367	101,253
391671	815,976	0	39,031	5,751,217	0	0
391682	19,422	0	20,495	1,312,696	71,720	0
391684	20,691	0	31,589	4,493,375	215,754	19,901
401712	38,089	0	129,210	20,408,186	360,543	6
401722	0	0	73,041	12,552,771	53,315	67,724
421759	169,585	0	35,518	6,486,035	0	1,665
421900	0	0	27,488	1,525,420	511,003	0
462210	0	0	974	412,664	0	2,093

Appendix C2
2012 Modification of Average Schedules
2010 Sample Average Schedule Company Accounting Data for 2009

Study Area Code	General Support Expense	Central Office Equipment Expense	Cable & Wire Facilities Expense	Other Property & Plant Expense	Network Operations Expense
351302	18,964	58,411	132,261	0	10,628
351319	59,734	168,428	339,811	0	148,508
351322	5,515	5,508	15,491	0	13,359
351334	118,071	339,693	174,221	756	122,569
361405	23,671	41,960	54,494	0	14,315
361424	20,963	63,039	37,875	0	20,107
361431	56,188	209,919	84,283	37,625	106,652
361439	58,074	74,742	171,598	0	15,813
361450	154,441	244,761	157,178	0	356,166
361476	8,097	17,137	564	0	6,271
361505	989,621	478,543	485,539	0	888,031
371530	72,030	160,200	183,796	481	214,483
371555	121,422	1,029,272	327,967	0	405,942
381614	25,194	101,698	130,970	0	55,787
381615	24,985	95,936	109,202	0	122,253
391671	94,020	310,231	104,260	0	29,455
391682	13,244	19,365	74,744	0	5,551
391684	44,712	126,282	252,194	0	27,057
401712	53,945	272,696	776,206	-410	48,715
401722	206,605	140,299	359,008	0	141,273
421759	64,330	246,362	164,065	0	145,803
421900	28,373	133,723	170,351	0	82,137
462210	728	155	4,884	0	1,155

Appendix C2
2012 Modification of Average Schedules
2010 Sample Average Schedule Company Accounting Data for 2009

Study Area Code	Depreciation & Amortization Expense	Marketing Expense	Services Expense	General Administrative Expense	Contributions
351302	252,115	5,790	124,701	242,723	0
351319	303,601	1,811	195,883	451,472	3,680
351322	105,621	1,411	13,064	45,065	490
351334	1,068,770	82,324	304,962	513,569	5,732
361405	105,157	5,418	29,751	64,277	0
361424	440,996	0	80,431	178,899	0
361431	582,637	64,266	121,395	338,037	0
361439	252,815	0	84,001	159,368	0
361450	1,049,197	68,798	343,978	809,884	0
361476	46,663	3,417	41,822	47,892	361
361505	516,688	27,107	918,233	1,792,665	12,530
371530	368,895	39,775	167,735	403,325	0
371555	406,634	276,939	362,958	1,083,663	8,311
381614	617,207	36	73,463	16,795	0
381615	359,683	0	185,931	562,890	0
391671	352,894	13,336	172,662	279,285	2,895
391682	62,475	536	11,064	258,560	0
391684	475,567	17,742	135,064	293,807	3,201
401712	389,474	0	386,269	1,819,311	0
401722	1,023,796	198,187	206,561	897,990	0
421759	581,355	702	154,708	255,383	3,486
421900	221,951	20,662	96,559	120,635	0
462210	57,559	0	9,365	49,406	0

Appendix C2
2012 Modification of Average Schedules
2010 Sample Average Schedule Company Accounting Data for 2009

Study Area Code	Interest & Related Items	Interest on Customer Deposits	Other Long Term Liabilities	Federal Income Tax	State Income Tax	Other Operating Taxes
351302	1,694	7	0	82,526	86	24,065
351319	879	4	0	59,089	56,356	181,470
351322	43	0	0	14,799	21,876	41,316
351334	144	1	0	449,480	8,523	147,243
361405	14,987	64	0	42,224	12,125	117,762
361424	383	2	0	85,197	0	5,794
361431	462	2	0	68,532	45,867	63,293
361439	0	0	0	49,633	0	5,744
361450	198,401	850	116,408	294,892	37,006	72,022
361476	0	0	0	20,323	0	7,706
361505	143,509	615	0	193,670	171,371	208,855
371530	876	4	0	44,418	0	19,151
371555	0	0	0	115,398	58,000	128,842
381614	0	0	0	213,465	0	0
381615	19,810	85	0	83,564	16,246	29,829
391671	867	4	0	194,972	0	100,596
391682	0	0	0	24,033	122,273	154,072
391684	0	0	0	105,523	0	218,711
401712	0	0	0	0	136,494	176,840
401722	316,380	1,356	0	222,495	0	44,523
421759	562	2	758,639	268,401	0	140,076
421900	450	2	0	103,947	15,790	133,947
462210	0	0	0	6,340	0	7,123

Appendix C2
2012 Modification of Average Schedules
2010 Sample Average Schedule Company Accounting Data for 2009

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
351302	0	25	0	N	N
351319	0	18	0	N	N
351322	0	5	-14,334	N	N
351334	0	138	0	N	N
361405	0	13	0	N	N
361424	0	26	0	N	N
361431	239	21	0	N	N
361439	0	15	0	N	N
361450	0	90	0	N	N
361476	0	6	0	Y	N
361505	0	59	0	N	N
371530	0	14	0	Y	N
371555	0	35	11,000	N	N
381614	0	65	0	N	N
381615	0	26	0	N	N
391671	6,428	60	0	N	N
391682	0	7	0	N	N
391684	0	32	0	N	N
401712	0	-8	0	N	N
401722	22,240	68	-4,196	N	N
421759	0	82	0	N	N
421900	0	32	64,758	N	N
462210	0	2	0	N	N

Appendix C3
2012 Modification of Average Schedules
2009 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
100015	4,074,721	12,824,549	11,116,468	5,786	0	57,838
140064	2,110,708	5,236,094	3,814,566	0	0	171,105
150125	2,075,991	6,555,628	8,738,879	0	0	404,058
170145	3,905,024	4,336,428	3,447,365	0	0	239,138
170179	1,635,588	5,160,534	7,887,782	0	0	197,589
170196	9,567,464	9,435,549	11,147,314	0	0	250,271
170204	1,337,455	3,406,455	5,391,005	0	68	26,560
190225	5,667,260	8,308,286	19,605,941	0	0	191,137
190237	1,033,786	1,974,824	3,057,685	0	0	39,410
190238	1,097,772	3,194,928	6,535,160	0	467	42,007
190250	6,194,122	29,232,795	40,507,050	0	132,626	830,779
220387	2,654,792	31,714,542	21,706,109	0	0	19,359
230495	676,883	4,026,123	6,849,873	0	0	0
230503	6,203,410	14,087,037	31,592,837	0	0	946,538
240516	7,694,030	29,390,328	25,931,525	509,040	0	327,138
250301	403,604	2,606,373	5,552,169	0	0	1,364
250312	3,389,348	3,646,661	5,817,893	0	0	261,631
250322	1,867,270	9,086,810	10,939,997	0	0	140,048
260412	586,290	2,136,123	2,072,172	8,324	24,053	20,208
280460	1,344,598	7,464,368	10,637,434	0	0	944
290553	15,903,860	51,651,160	68,432,241	0	7,614	1,752,319
300589	623,142	1,504,681	4,320,209	0	0	0
300619	137,007	1,240,581	951,419	0	0	8,397
300651	111,662	443,696	344,848	0	0	0
310735	632,883	1,129,318	1,304,188	0	0	0
320744	421,785	1,682,483	3,165,491	5,980	31,154	11,882
320750	778,935	2,023,458	2,052,074	0	0	2,596
320778	667,389	2,460,010	3,995,408	8,022	36,345	29,052
320792	841,772	3,432,154	6,701,825	0	0	23,948
320816	164,742	830,569	1,006,043	30,793	7,696	3,758
320826	1,068,985	770,984	941,360	0	0	18,658
320829	2,862,882	3,348,399	4,914,095	0	90,440	56,086
330842	1,206,497	4,842,129	8,125,678	82,691	0	68,666
330856	453,757	3,707,101	6,579,760	15,664	62,358	10,197
330938	2,035,085	9,318,061	10,848,854	0	0	97,263
330944	1,204,026	11,609,277	11,445,939	0	0	11,288
340998	252,238	626,698	425,984	0	0	930
341053	4,064,138	4,172,548	8,649,335	0	0	337,974
351098	283,453	342,204	406,976	0	0	13,414

Appendix C3
2012 Modification of Average Schedules
2009 Sample Average Schedule Company Accounting Data for 2007

Study Area Code	Other Telephone Plant	Other Non-Current Assets	Cash Working Capital	Accumulated Depreciation & Amortization	Net Deferred Operating Income Tax	Network Support Expense
100015	131,806	0	155,672	22,900,217	374,238	0
140064	226	426,929	61,418	7,835,769	0	0
150125	0	0	86,630	13,318,057	233,129	3,608
170145	358,497	0	61,253	7,465,033	1,021,874	1,901
170179	0	0	59,332	9,796,988	525,940	99,301
170196	1,085,015	797,428	175,934	18,930,794	2,276,914	70,673
170204	67,431	0	64,662	5,366,157	1,766,434	0
190225	359,179	0	168,133	22,648,097	0	4,698
190237	0	0	23,679	3,275,238	19,572	-703
190238	0	0	26,793	5,944,967	1,045,507	27,664
190250	2,450,020	217,670	452,633	39,980,783	5,994,563	8,814
220387	1,587,356	0	-140,201	44,773,250	1,212,651	124
230495	4,537	0	67,938	8,189,058	451,074	3,643
230503	2,889,850	0	62,746	32,113,160	0	248,836
240516	235,111	0	232,147	45,752,840	1,980,831	0
250301	201,035	0	-5,883	5,575,703	693,995	11
250312	679,113	0	50,469	4,458,091	1	0
250322	414,439	0	81,629	10,752,837	0	141
260412	368	0	17,271	3,620,805	132,637	5,906
280460	672,556	0	-25,595	16,941,751	34,199	67
290553	1,978,004	751,714	449,531	72,663,838	0	495,322
300589	0	0	17,964	2,260,386	0	0
300619	0	0	16,203	1,378,339	195,870	5,549
300651	0	0	7,690	600,760	0	0
310735	0	0	32,107	2,248,247	174,482	24,284
320744	937	0	27,162	2,357,914	719,929	1,282
320750	94,640	0	3,759	3,088,727	294,746	2
320778	0	0	31,563	6,425,008	151,431	3,249
320792	41,331	0	44,067	5,656,561	0	0
320816	3,913	0	6,620	1,352,391	60,322	686
320826	0	0	38,525	1,821,747	90,934	19,175
320829	10,240	0	98,226	6,364,843	1,094,774	6,644
330842	0	0	57,983	12,465,257	0	57,432
330856	90,716	0	47,289	7,192,627	434,383	4,823
330938	35,498	0	97,417	15,476,426	502,155	0
330944	197,921	0	37,240	19,290,023	395,536	47
340998	1,260	0	4,063	978,754	20,982	37
341053	0	352,079	55,199	11,489,705	592,830	57
351098	357,624	0	12,782	652,569	0	3,991

Appendix C3
2012 Modification of Average Schedules
2009 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
100015	626,798	880,143	505,468	9,769	737,579
140064	170,612	158,022	298,613	18,302	216,523
150125	249,905	515,730	186,671	64,787	312,611
170145	402,573	65,917	191,772	0	161,860
170179	70,848	79,219	197,472	28,792	301,642
170196	625,604	523,824	703,222	9,090	650,322
170204	113,436	82,584	159,946	0	130,646
190225	279,839	624,554	234,936	5,407	383,733
190237	76,921	181,823	115,854	8,469	53,035
190238	84,231	186,469	135,260	419	31,778
190250	382,053	853,603	1,706,290	24,054	1,791,043
220387	547,112	464,060	631,018	9	981,214
230495	34,626	180,889	325,015	0	139,995
230503	292,987	531,035	591,837	182,046	707,413
240516	1,091,435	601,338	462,978	100,341	1,006,708
250301	58,896	19,580	57,874	289	81,185
250312	134,840	182,874	204,254	0	127,977
250322	174,256	314,823	208,271	0	200,295
260412	18,679	54,743	59,392	0	125,759
280460	172,347	130,094	295,411	2	303,535
290553	1,121,228	2,753,759	2,770,153	138,320	2,251,884
300589	50,273	56,429	32,138	0	3,280
300619	15,570	22,881	26,927	0	110,235
300651	9,723	40,700	56,024	0	0
310735	36,404	276,862	7,517	0	21,126
320744	12,549	101,725	131,049	1	110,294
320750	39,741	43,604	64,082	421	63,212
320778	7,406	86,673	123,183	0	139,893
320792	29,062	132,406	649,404	0	19,464
320816	1,566	76,696	10,303	0	28,966
320826	35,199	83,193	294,090	0	12,798
320829	58,865	152,506	304,563	0	293,071
330842	67,263	269,447	177,400	0	30,068
330856	16,165	106,065	239,489	0	252,148
330938	96,295	314,870	320,537	0	121,672
330944	223,003	103,200	357,769	4	323,048
340998	24,472	34,065	44,621	476	22,260
341053	150,643	254,585	275,975	0	88,750
351098	9,442	28,384	22,735	0	7,401

Appendix C3
2012 Modification of Average Schedules
2009 Sample Average Schedule Company Accounting Data for 2007

Study Area Code	Depreciation & Amortization Expense	Marketing Expense	Services Expense	General Administrative Expense	Contributions
100015	1,518,765	153,352	599,866	1,207,287	0
140064	486,556	101	277,900	547,628	4,513
150125	919,350	20,671	671,244	636,608	7,444
170145	419,445	88,967	326,853	408,305	0
170179	846,792	16,952	309,374	680,388	0
170196	1,517,682	8,705	866,511	1,601,829	13,485
170204	526,891	0	344,529	581,494	4,852
190225	1,212,166	211,107	801,912	1,512,071	0
190237	315,447	0	130,839	182,619	0
190238	564,091	103,325	103,325	312,307	0
190250	4,200,995	483,961	3,675,929	3,951,221	0
220387	9,551,257	235,144	1,587,435	805,144	0
230495	653,107	107,349	428,370	892,910	0
230503	3,247,514	113,941	1,011,869	911,857	0
240516	3,862,425	541,684	1,792,899	2,229,100	0
250301	788,697	12,258	98,077	68,503	0
250312	984,356	4,795	90,234	636,590	5,494
250322	959,327	923	338,576	818,464	0
260412	236,880	43,233	69,965	165,869	0
280460	2,563,016	39,867	326,959	239,350	0
290553	7,999,073	450,481	2,565,893	2,543,877	0
300589	364,467	4,644	104,495	306,549	1,933
300619	111,455	2,533	51,074	227,763	0
300651	59,635	0	74,384	34,722	0
310735	169,070	2,233	172,500	312,067	0
320744	269,501	51,728	93,837	225,490	0
320750	602,062	10,977	168,598	80,062	0
320778	176,784	65,906	103,948	277,088	0
320792	623,540	2,087	264,920	243,137	0
320816	124,221	13,990	26,735	64,523	0
320826	97,282	0	112,193	371,008	2,140
320829	668,710	149,319	240,489	1,534,112	0
330842	612,257	40,958	349,735	656,486	5,058
330856	641,140	203,698	196,251	515,774	0
330938	887,016	70,417	898,257	727,554	7,420
330944	1,385,344	48,997	479,743	339,166	0
340998	162,415	4,076	22,435	33,762	0
341053	1,001,759	575	268,855	916,534	6,138
351098	53,459	4,796	74,886	157,061	0

Appendix C3
2012 Modification of Average Schedules
2009 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
100015	0	0	0	225,395	139,829	361,049
140064	12,469	53	0	179,152	0	97,176
150125	60	0	0	192,826	0	165,129
170145	0	0	0	173,476	-2,368	88,258
170179	10,201	44	0	208,130	167,152	288,161
170196	10,355	44	0	505,666	209,282	209,282
170204	39,472	169	0	141,368	176,953	501,949
190225	592,101	2,538	0	524,312	32,379	128,557
190237	0	0	0	128,337	0	14,407
190238	7,022	30	9,125	176,705	22,887	47,498
190250	0	0	0	1,527,550	584,635	810,056
220387	0	0	0	534,016	132,341	354,270
230495	0	0	345,151	117,436	25,973	75,983
230503	182,261	781	6,626,430	0	0	0
240516	88,567	380	0	746,652	97,823	849,399
250301	0	0	0	113,907	67,563	134,920
250312	0	0	0	426,279	170,303	398,967
250322	8,158	35	0	533,992	91,236	347,561
260412	979	4	0	48,855	30,723	63,744
280460	0	0	0	143,543	173,119	288,982
290553	117,182	502	0	3,095,794	125,200	632,799
300589	77	0	0	191,195	48,108	50,525
300619	0	0	0	34,845	7,403	8,346
300651	0	0	0	13,672	0	17,538
310735	33,650	144	57,206	26,776	23,152	36,920
320744	529	2	5,601	100,679	62,979	101,237
320750	0	0	0	71,601	57,721	151,219
320778	864	4	3,903	26,460	59,715	110,138
320792	347	1	0	245,839	6,955	109,094
320816	2,010	9	-2,621	28,751	16,495	31,063
320826	12,542	54	0	40,512	31,015	51,869
320829	163	1	123,061	164,777	55,945	154,315
330842	0	0	0	84,941	214,502	284,372
330856	60	0	0	147,481	57,113	109,835
330938	113,044	485	0	290,204	187,537	297,133
330944	0	0	0	218,373	128,295	198,106
340998	0	0	0	14,034	46,769	61,049
341053	608	3	0	250,819	91,047	131,327
351098	7,883	34	0	34,293	5,740	13,614

Appendix C3
2012 Modification of Average Schedules
2009 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
100015	0	69	-240,758	N	N
140064	0	55	0	Y	N
150125	0	59	-215,475	N	N
170145	0	53	-49,413	N	N
170179	0	64	-69,113	N	N
170196	0	155	142,755	N	N
170204	0	43	-19,000	N	N
190225	0	161	0	N	N
190237	0	39	0	N	N
190238	0	54	29,850	N	N
190250	0	468	-457,065	N	N
220387	12,701	164	-150,170	N	N
230495	0	36	0	N	N
230503	92,000	238	0	Y	Y
240516	0	229	0	N	N
250301	200	35	-26,709	N	N
250312	0	131	0	N	N
250322	0	164	0	N	N
260412	0	15	-8,881	N	N
280460	2,186	44	-443,680	N	N
290553	298,563	949	0	N	N
300589	0	59	0	N	N
300619	0	11	10,794	N	N
300651	0	4	0	0	N
310735	0	8	0	N	N
320744	0	31	-6,084	N	N
320750	0	22	-15,251	N	N
320778	0	8	32,366	N	N
320792	0	75	0	N	N
320816	0	9	5,134	N	N
320826	0	12	67,117	N	N
320829	0	51	-121,536	N	N
330842	0	26	0	N	N
330856	0	45	-90,546	N	N
330938	0	89	39,769	N	N
330944	3,700	67	18,894	N	N
340998	0	4	-8,792	N	N
341053	0	77	-107,763	N	N
351098	0	11	0	N	N

Appendix C3
2012 Modification of Average Schedules
2009 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
351101	552,226	651,264	2,125,138	0	0	16,649
351108	57,498	127,655	251,330	0	3,000	0
351112	2,789,063	1,651,913	2,205,452	0	0	121,496
351121	124,514	190,958	238,407	0	0	1,051
351125	1,543,471	4,011,552	7,259,087	0	2,044	53,262
351126	65,756	230,394	438,033	0	0	0
351152	820,445	2,611,294	2,822,125	0	0	26,228
351157	322,797	1,374,344	1,538,978	0	2,190	12,340
351162	517,649	1,996,778	2,735,285	0	526	12,579
351189	1,070,588	348,227	948,488	0	746	20,965
351199	464,688	803,530	520,504	0	0	25,086
351217	835,872	3,922,173	5,107,531	0	1,209	4,133
351220	591,676	2,137,584	2,833,268	0	0	9,613
351230	3,161,184	3,111,163	3,014,459	0	932	58,195
351232	92,248	672,396	643,922	0	0	2,098
351246	470,113	1,406,434	2,128,212	0	412	4,355
351264	667,407	1,210,121	1,580,435	0	809	12,925
351271	1,187,137	3,783,388	2,445,835	0	0	24,809
351273	300,009	408,709	1,480,278	0	0	51,168
351291	2,661,375	2,276,012	4,554,489	0	0	207,450
351293	825,366	2,081,301	2,810,012	0	0	38,748
351294	363,135	908,849	1,786,837	0	169	18,389
351306	716,959	1,029,102	990,996	0	2,205	15,172
351320	701,628	573,664	1,700,647	0	0	7,832
351324	505,838	2,046,682	4,038,387	0	0	29,984
351331	3,213,714	6,035,957	10,247,932	0	0	53,766
351335	80,019	358,414	396,077	0	0	0
351343	446,691	1,022,459	904,632	0	0	14,216
351344	419,039	771,723	1,692,002	0	0	16,085
361348	19,831	137,288	76,445	0	0	0
361356	2,192,895	5,694,541	12,540,783	0	0	265,467
361365	56,753	245,191	738,151	0	0	0
361373	7,741,869	11,674,269	20,314,758	0	0	89,811
361390	1,681,466	5,959,789	9,533,657	0	7,513	278,132
361401	2,443,858	6,636,044	8,325,644	0	0	85,223
361404	596,538	1,350,295	2,004,081	0	0	14,693
361413	1,956,595	8,314,345	17,747,948	62,976	163,250	40,342
361426	604,214	1,576,669	1,197,757	0	0	17,511
361475	2,364,775	6,912,227	10,757,549	0	0	336,944

Appendix C3
2012 Modification of Average Schedules
2009 Sample Average Schedule Company Accounting Data for 2007

Study Area Code	Other Telephone Plant	Other Non-Current Assets	Cash Working Capital	Accumulated Depreciation & Amortization	Net Deferred Operating Income Tax	Network Support Expense
351101	27,180	0	15,797	1,891,317	93,720	8,112
351108	0	0	3,333	332,666	0	0
351112	351,133	0	43,228	4,696,390	9,609	0
351121	138,513	0	6,621	304,405	31,141	0
351125	307,798	0	70,100	10,641,690	81,072	6,767
351126	0	0	3,082	597,262	13,467	203
351152	0	0	27,219	3,915,107	703,202	0
351157	0	0	9,385	1,743,748	0	14
351162	778	0	18,379	3,407,155	0	1,727
351189	0	0	18,914	1,537,093	0	877
351199	0	0	10,287	1,021,010	185,032	0
351217	23,725	0	18,053	5,905,041	0	482
351220	266,475	0	27,489	3,894,441	81,764	0
351230	108	0	60,504	4,655,858	547,880	2,280
351232	0	0	14,664	727,195	0	308
351246	0	0	8,132	2,396,853	224,434	1,037
351264	82,234	0	13,310	2,045,979	355,856	0
351271	22,324	0	17,224	5,881,318	0	0
351273	0	0	14,288	1,855,348	29,491	23
351291	1,403,613	0	66,719	6,585,422	220,187	31,452
351293	1,755	0	21,648	3,710,327	297,152	0
351294	0	0	9,123	1,102,039	273,992	0
351306	0	0	28,750	1,729,335	0	22,915
351320	0	0	22,006	1,545,283	0	0
351324	0	0	22,574	3,376,126	1,819	0
351331	4,127	0	59,227	12,664,138	1,407,492	10,138
351335	26,821	0	7,320	742,620	197,174	11
351343	0	0	14,540	1,366,896	240,713	0
351344	18,144	0	23,578	2,383,204	33,736	89
361348	0	0	3,877	170,851	0	2,265
361356	90	0	52,862	7,861,860	28,705	0
361365	0	0	2,915	601,730	0	373
361373	149,234	2,802,776	187,802	25,816,078	0	7,504
361390	102,113	0	59,591	10,029,241	0	65,409
361401	14,379	0	45,110	10,491,462	0	0
361404	0	0	24,443	2,596,022	151,181	2,731
361413	92,553	0	103,290	18,212,434	3,129,098	9,056
361426	0	0	14,510	2,246,039	254,966	0
361475	3,006,389	0	59,062	15,026,784	0	3,504

Appendix C3
2012 Modification of Average Schedules
2009 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
351101	30,733	58,312	73,805	0	11,955
351108	5,564	8,144	5,554	0	3,558
351112	88,381	83,621	180,346	48,900	19,185
351121	2,308	33,791	31,783	0	4,292
351125	73,457	168,136	274,233	404	116,687
351126	2,854	4,359	14,425	-82	8,876
351152	36,409	81,590	146,971	0	41,862
351157	4,613	74,858	25,980	0	10,670
351162	34,595	86,091	85,065	0	8,345
351189	40,337	12,792	110,864	433	14,351
351199	8,931	28,989	73,758	0	5,533
351217	16,457	90,954	83,497	157	28,233
351220	9,238	70,986	158,238	0	10,362
351230	47,020	110,206	122,030	2,802	8,180
351232	1,783	99,663	35,553	0	13,869
351246	13,448	30,277	71,975	0	13,221
351264	34,967	38,204	73,690	0	45,589
351271	52,666	17,203	156,307	0	24,230
351273	4,311	72,856	60,608	1,206	6,200
351291	54,546	111,270	131,546	0	57,641
351293	35,665	114,419	153,917	0	8,394
351294	18,843	50,241	44,105	0	5,852
351306	47,398	249,390	62,045	0	46,895
351320	42,623	66,012	25,008	0	31,930
351324	40,795	47,956	140,611	0	9,241
351331	119,430	216,642	397,478	6,936	111,872
351335	9,981	29,095	29,269	4,159	3,552
351343	48,657	73,729	61,674	0	40,660
351344	31,815	76,285	137,724	161,650	10,323
361348	2,183	24,278	17,369	0	2,429
361356	89,062	89,400	281,031	0	155,631
361365	1,895	4,267	7,580	942	6,635
361373	462,528	454,736	327,866	19,903	532,027
361390	129,620	213,929	354,039	0	73,436
361401	53,654	195,085	171,546	0	41,106
361404	27,041	110,937	41,575	41	15,263
361413	74,948	319,124	506,906	0	578,305
361426	28,221	62,449	135,299	137	11,065
361475	118,293	241,814	447,086	19,927	165,095

Appendix C3
2012 Modification of Average Schedules
2009 Sample Average Schedule Company Accounting Data for 2007

Study Area Code	Depreciation & Amortization Expense	Marketing Expense	Services Expense	General Administrative Expense	Contributions
351101	237,861	2,272	122,535	221,969	0
351108	10,395	0	23,960	32,605	0
351112	393,388	1,590	159,759	643,913	0
351121	21,643	440	22,721	61,791	373
351125	507,399	112,139	353,251	696,371	5,173
351126	26,813	2,531	10,082	18,172	0
351152	333,578	0	151,973	358,597	2,460
351157	214,877	0	42,658	146,626	1,100
351162	374,528	0	111,907	337,885	2,145
351189	112,414	28,203	96,899	185,486	0
351199	90,560	0	30,381	132,555	800
351217	519,657	16,789	128,085	220,973	2,259
351220	267,021	265	114,711	382,761	0
351230	257,070	106,563	271,472	609,757	3,235
351232	82,635	2,867	29,454	179,371	973
351246	245,476	8,803	70,717	128,446	1,240
351264	208,640	588	94,410	151,252	1,365
351271	598,404	0	204,288	377,246	0
351273	127,569	4,423	40,927	137,320	1,163
351291	553,853	338,317	25,563	1,087,789	0
351293	279,112	0	92,632	261,758	0
351294	190,835	3,369	40,837	149,607	1,043
351306	432,066	1,991	103,646	471,688	3,008
351320	230,814	3,933	75,331	439,238	0
351324	256,415	1,027	162,647	201,358	1,837
351331	1,403,575	82,171	269,616	1,155,725	8,031
351335	36,097	540	50,631	62,020	0
351343	147,051	539	97,187	138,108	0
351344	198,039	815	90,101	175,306	0
361348	19,033	0	14,923	39,384	243
361356	1,217,439	51,658	453,801	647,228	6,023
361365	63,544	13,901	23,269	54,435	0
361373	1,474,871	292,364	932,860	1,444,619	12,062
361390	1,082,425	23,228	309,104	559,011	0
361401	1,058,076	0	395,477	620,201	0
361404	213,654	0	210,474	195,477	1,640
361413	1,681,299	402,100	525,432	1,211,726	0
361426	208,000	249	51,580	149,466	1,297
361475	1,172,221	2,401	542,933	702,038	0

Appendix C3
2012 Modification of Average Schedules
2009 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
351101	4,700	20	0	63,345	7,028	24,502
351108	0	0	0	4,740	0	7,375
351112	91,479	392	0	110,173	-13,712	17,888
351121	0	0	0	16,340	4,169	8,920
351125	0	0	0	111,970	146,544	294,544
351126	0	0	0	5,637	29,875	34,754
351152	13,058	56	0	75,872	24,659	87,088
351157	34,886	150	0	68,701	720	33,120
351162	29,828	128	0	84,735	0	39,397
351189	9,129	39	0	38,862	0	34,408
351199	41	0	0	27,749	17,206	32,121
351217	158,226	678	0	182,098	0	30,690
351220	40,670	174	648,411	55,428	34,978	93,248
351230	166,527	714	0	189,083	90,125	90,125
351232	0	0	0	31,205	0	44,400
351246	208	1	0	63,364	15,996	40,587
351264	85	0	0	52,564	14,504	39,788
351271	-7,952	-34	0	72,237	85,909	121,276
351273	1	0	0	16,223	102,578	129,969
351291	90,232	387	0	196,203	0	52,720
351293	24,557	105	0	79,886	11,675	34,619
351294	0	0	0	77,671	2,018	21,244
351306	0	0	0	46,702	9,248	75,946
351320	31	0	0	65,677	0	16,500
351324	11,469	49	515,242	124,539	25,096	64,198
351331	0	0	1,140,983	198,283	141,388	268,388
351335	0	0	0	0	11,812	24,969
351343	18	0	0	35,630	-8,605	4,650
351344	0	0	0	22,831	16,051	64,835
361348	7,138	31	0	2,863	0	292
361356	144,783	621	980,696	539,781	10,782	45,177
361365	42	0	0	20,014	0	1,116
361373	698,593	2,994	722,988	741,180	0	118,242
361390	405,042	1,736	0	343,611	47,724	55,927
361401	317,537	1,361	60,562	317,459	26,122	43,593
361404	139,946	600	0	55,629	0	7,652
361413	3,619	16	-5,538	314,064	211,126	249,309
361426	74,500	319	0	40,870	0	5,943
361475	47	0	676,773	350,387	0	15,759

Appendix C3
2012 Modification of Average Schedules
2009 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
351101	0	19	0	N	N
351108	0	1	0	N	N
351112	0	34	0	N	N
351121	0	5	0	N	N
351125	0	34	0	N	N
351126	0	2	-11,314	N	N
351152	0	23	0	N	N
351157	0	21	0	N	N
351162	0	26	0	N	N
351189	0	12	0	N	N
351199	0	9	0	N	N
351217	0	56	0	N	N
351220	0	17	0	N	N
351230	79,886	58	0	N	N
351232	0	10	0	N	N
351246	0	19	0	N	N
351264	0	16	0	N	N
351271	0	22	0	N	N
351273	0	5	0	N	N
351291	8,131	60	0	N	N
351293	9,663	24	0	N	N
351294	0	24	0	N	N
351306	0	14	0	N	N
351320	0	20	0	N	N
351324	0	38	0	N	N
351331	0	61	-87,690	N	N
351335	0	-1	0	N	N
351343	0	11	0	N	N
351344	0	7	0	N	N
361348	0	1	0	Y	N
361356	0	166	0	N	N
361365	0	6	0	Y	N
361373	0	227	0	N	N
361390	43,300	105	-254,943	N	N
361401	29,932	97	0	N	N
361404	0	17	0	N	N
361413	0	96	-112,884	N	N
361426	0	13	0	N	N
361475	0	107	0	N	N

Appendix C3
2012 Modification of Average Schedules
2009 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
361479	4,365,044	17,274,934	30,131,337	0	0	429,859
361495	193,341	666,535	1,541,107	0	0	0
361515	1,036,718	1,341,215	3,243,216	0	0	0
361654	229,552	2,969,678	3,829,193	0	0	0
371581	1,222,666	2,395,018	3,316,502	0	480	74,780
381622	2,116,995	1,066,226	1,624,605	0	0	72,244
381625	5,468,443	11,580,893	19,645,597	0	0	148,261
381638	401,481	1,784,147	3,629,519	0	0	0
383303	22,193,683	48,864,074	64,616,530	0	626,374	3,239,780
391640	428,809	1,878,614	3,499,340	0	0	61,196
391660	3,210,980	8,423,413	13,902,929	0	0	69,902
391669	2,061,821	6,395,364	6,017,884	0	0	110,642
391677	2,116,923	3,651,954	10,773,828	0	532	97,648
421893	359,073	555,546	1,270,125	0	0	11,691
421932	248,185	1,854,843	3,343,675	0	898	0
421942	1,255,017	2,183,057	2,954,560	0	1,638	32,944
462206	72,055	257,847	65,931	0	0	975
472227	1,055,052	2,797,234	2,897,959	0	0	89,211
502283	1,192,461	4,164,737	7,048,877	559,641	0	0
532396	346,033	799,920	1,317,596	0	0	0

Appendix C3
2012 Modification of Average Schedules
2009 Sample Average Schedule Company Accounting Data for 2007

Study Area Code	Other Telephone Plant	Other Non-Current Assets	Cash Working Capital	Accumulated Depreciation & Amortization	Net Deferred Operating Income Tax	Network Support Expense
361479	0	0	131,843	33,112,109	0	0
361495	58,617	0	19,690	1,606,943	75,473	5,714
361515	309,884	0	30,164	2,809,255	0	32,679
361654	0	0	8,817	4,456,019	0	0
371581	0	0	30,893	5,705,694	0	17,867
381622	0	0	26,588	3,628,353	29,748	120,037
381625	382,730	0	86,136	26,415,630	0	9,984
381638	499,552	0	21,197	4,188,880	486,987	33,899
383303	6,620,704	0	547,792	91,935,184	0	33,250
391640	555,594	0	12,306	3,873,245	25,925	2,914
391660	1,153	0	97,438	18,024,145	0	136,510
391669	873,223	0	47,263	10,492,541	0	0
391677	734,096	0	90,885	12,055,212	528,668	22,775
421893	0	0	19,802	1,095,888	113,807	0
421932	8,712	0	31,899	2,951,089	326,103	0
421942	0	0	43,606	3,816,678	0	0
462206	0	0	2,561	257,427	0	2,742
472227	54,044	0	11,305	5,641,952	0	324
502283	0	0	51,086	9,546,883	0	3,996
532396	0	0	13,039	1,015,690	0	3,233

Appendix C3
2012 Modification of Average Schedules
2009 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
361479	243,029	221,906	479,177	0	1,247,387
361495	9,640	55,769	58,367	0	52,555
361515	32,726	82,239	88,137	0	34,182
361654	7,622	64,607	38,473	0	52,596
371581	51,360	98,748	87,439	0	29,283
381622	65,853	71,152	58,352	0	65,629
381625	250,923	199,974	327,093	0	536,003
381638	12,211	91,684	180,613	0	46,328
383303	1,924,567	1,830,262	2,730,005	4	3,846,365
391640	11,310	39,608	106,461	0	82,653
391660	103,673	642,774	467,548	0	86,715
391669	38,276	150,099	354,517	0	173,061
391677	69,390	229,064	450,034	1,140	263,080
421893	80,544	67,687	98,088	0	48,405
421932	16,403	76,105	120,668	0	53,983
421942	26,962	190,948	166,449	1,800	38,034
462206	1,060	970	2,080	0	3,588
472227	20,986	108,410	110,912	0	88,731
502283	99,691	273,697	310,599	0	53,546
532396	15,104	36,937	37,176	0	2,573

Appendix C3
2012 Modification of Average Schedules
2009 Sample Average Schedule Company Accounting Data for 2007

Study Area Code	Depreciation & Amortization Expense	Marketing Expense	Services Expense	General Administrative Expense	Contributions
361479	3,688,765	269,043	1,067,020	2,267,403	0
361495	87,752	9,517	89,037	203,422	0
361515	248,598	5,696	200,310	331,707	0
361654	551,063	33,862	125,163	197,791	2,137
371581	445,897	22,133	242,378	473,319	2,979
381622	241,072	0	140,944	287,493	2,099
381625	1,728,765	170	348,661	1,314,957	9,437
381638	254,550	0	186,318	112,814	0
383303	8,087,550	287,708	2,319,903	4,844,346	52,176
391640	341,976	16,149	24,778	110,768	1,722
391660	1,102,192	56,294	474,681	791,870	8,388
391669	849,328	48,103	244,150	323,173	0
391677	982,924	70,649	505,364	585,303	6,932
421893	99,037	3,089	81,617	142,760	1,259
421932	281,436	12,739	339,631	186,552	2,399
421942	269,188	16,653	257,771	445,387	0
462206	13,692	0	8,395	51,125	0
472227	441,973	759	134,973	180,418	0
502283	691,383	5,525	63,282	350,523	0
532396	129,336	0	88,285	170,902	1,011

Appendix C3
2012 Modification of Average Schedules
2009 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
361479	1,600	7	183,384	863,177	190,650	236,942
361495	24,665	106	0	35,484	8,884	22,699
361515	0	0	0	142,531	0	32,331
361654	122,183	524	0	117,448	1,800	3,702
371581	82,074	352	0	59,503	0	30,532
381622	14,701	63	0	55,791	0	5,972
381625	312,369	1,339	219,941	483,524	0	31,484
381638	0	0	0	74,824	24,327	31,626
383303	1,031,537	4,421	6,154,657	2,166,193	0	350,132
391640	0	0	0	115,256	0	129,773
391660	395	2	30,020	344,903	116,872	359,322
391669	272,175	1,167	82,630	222,978	0	172,786
391677	464,911	1,993	0	218,723	282,248	307,021
421893	0	0	0	45,052	-77	12,375
421932	30,090	129	0	99,451	61,906	119,583
421942	89	0	0	119,115	7,489	67,025
462206	0	0	0	0	0	6,039
472227	0	0	0	57,142	0	14,391
502283	371,363	1,592	0	156,094	140,922	246,109
532396	0	0	0	66,105	0	25,275

Appendix C3
2012 Modification of Average Schedules
2009 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
361479	0	265	0	N	N
361495	0	11	0	N	N
361515	0	44	0	Y	N
361654	0	36	0	N	N
371581	0	18	0	Y	N
381622	0	17	0	N	N
381625	0	148	0	N	N
381638	36,000	23	0	N	N
383303	640,846	664	0	N	N
391640	0	35	0	N	N
391660	0	106	0	N	N
391669	0	68	0	N	N
391677	8,604	67	0	N	N
421893	0	14	-11,247	N	N
421932	0	30	0	N	N
421942	0	37	0	N	N
462206	0	2	0	Y	Y
472227	0	18	0	N	N
502283	0	48	-192,642	N	N
532396	0	20	0	N	N

Appendix C4
2012 Modification of Average Schedules
2009 Sample Average Schedule Company Accounting Data for 2008

Study Area Code	Land & Support Facilities	Central Office Equipment	Cable & Wire Facilities	Tangible Assets	Intangible Assets	Materials & Supplies
100015	4,179,116	13,169,786	11,225,235	5,786	0	44,617
140064	2,120,824	5,451,599	3,974,093	0	0	88,889
150125	2,098,527	6,729,684	9,267,322	0	0	462,691
170145	3,995,513	4,921,988	3,557,551	0	0	101,222
170179	1,736,845	5,062,943	8,781,075	0	0	202,378
170196	11,451,950	9,502,144	11,448,567	0	0	328,987
170204	1,354,190	3,416,777	5,395,351	0	68	33,761
190225	5,637,166	8,689,389	24,111,211	0	0	155,402
190237	1,043,725	2,211,887	3,121,323	0	0	37,645
190238	1,084,391	3,717,442	6,821,516	0	467	45,998
190250	6,438,325	34,647,625	42,660,626	0	132,626	798,870
220387	2,169,335	32,517,746	22,863,636	0	0	19,406
230495	718,772	4,247,708	7,035,521	0	0	0
230503	6,314,534	13,534,788	33,639,260	0	0	960,243
240516	8,112,131	29,917,050	26,288,358	509,040	0	343,252
250301	395,155	2,647,279	5,631,166	0	0	13,662
250312	3,434,878	3,731,002	6,028,988	0	0	212,135
250322	1,875,793	9,930,868	11,770,199	0	0	161,523
260412	603,450	2,219,490	2,076,787	8,324	24,053	21,090
280460	1,260,651	7,686,289	10,816,189	0	0	901
290553	15,746,576	51,176,488	71,983,096	0	7,614	1,614,606
300589	607,075	1,535,373	4,558,304	0	0	0
300619	167,856	1,414,058	1,215,197	0	0	9,879
300651	115,662	443,696	353,248	0	0	0
310735	642,761	1,189,288	1,311,044	0	0	0
320744	461,284	1,699,089	3,241,809	5,980	31,154	8,201
320750	768,727	2,077,763	2,134,156	0	0	4,207
320778	624,941	2,555,010	4,017,226	8,022	36,345	31,034
320792	896,476	3,482,834	7,002,397	0	0	47,413
320816	163,225	831,109	1,082,682	30,793	7,696	4,067
320826	1,170,776	765,822	941,360	0	0	28,087
320829	2,861,450	3,671,089	5,552,574	0	90,440	54,486
330842	1,487,443	4,738,144	8,373,500	84,956	0	74,821
330856	490,882	3,810,586	6,643,492	15,664	62,358	10,718
330938	2,106,123	9,858,893	11,111,362	0	0	114,760
330944	1,106,000	11,992,964	11,810,251	0	0	11,262
340998	229,226	628,238	429,928	0	0	849
341053	4,039,398	4,258,314	9,123,888	0	0	375,468
351098	308,855	355,120	406,976	0	0	9,544

Appendix C4
2012 Modification of Average Schedules
2009 Sample Average Schedule Company Accounting Data for 2008

Study Area Code	Other Telephone Plant	Other Non-Current Assets	Cash Working Capital	Accumulated Depreciation & Amortization	Net Deferred Operating Income Tax	Network Support Expense
100015	48,310	0	174,254	23,629,767	346,624	169
140064	202	426,929	73,954	8,335,794	0	0
150125	0	0	100,442	14,061,199	334,259	-490
170145	392,381	0	73,992	7,898,677	855,079	1,500
170179	0	0	57,105	10,283,534	855,539	107,951
170196	389,930	274,514	183,395	20,379,418	2,196,596	90,019
170204	0	0	69,560	5,800,597	1,343,273	0
190225	42,064	0	146,400	24,150,868	0	547
190237	33,282	0	21,909	3,617,425	19,481	-768
190238	0	0	27,423	6,428,473	1,020,443	29,454
190250	714,260	205,569	292,592	44,418,006	8,020,760	14,128
220387	1,081,076	0	-140,006	47,279,388	291,001	7
230495	25,049	0	61,965	8,690,600	479,390	5,203
230503	4,505,612	0	57,072	34,547,557	0	265,778
240516	417,148	0	246,221	48,767,003	682,600	0
250301	323,147	0	-3,532	5,952,747	659,052	17
250312	11,184	0	56,679	4,341,636	1	0
250322	284,414	0	79,795	11,743,977	0	1,237
260412	0	0	16,896	3,855,624	118,622	9,098
280460	669,079	0	-11,793	17,829,934	255,426	49
290553	4,842,127	941,735	502,856	73,544,783	0	537,923
300589	79,131	0	17,735	2,637,961	0	0
300619	0	0	19,462	1,510,048	209,254	6,294
300651	0	0	4,767	659,887	0	0
310735	0	0	35,014	2,429,099	213,306	28,963
320744	39,514	0	27,599	2,691,237	688,457	71
320750	11,316	0	2,638	3,198,267	262,342	18
320778	84,235	0	28,837	6,579,517	132,092	317
320792	268,671	0	40,186	6,255,272	0	1,269
320816	19,012	0	5,796	1,473,197	62,663	373
320826	0	0	29,836	2,069,570	109,789	15,956
320829	131,978	0	64,019	6,943,829	1,076,329	3,036
330842	0	0	74,623	12,142,909	0	71,162
330856	11,745	0	37,684	7,750,675	380,569	4,612
330938	40,829	0	101,848	16,314,059	655,984	0
330944	80,276	0	55,406	20,231,866	284,594	94
340998	905	0	4,070	1,015,543	20,044	5
341053	0	352,079	60,931	12,286,684	514,840	733
351098	68,408	0	11,036	707,145	0	12,406

Appendix C4
2012 Modification of Average Schedules
2009 Sample Average Schedule Company Accounting Data for 2008

Study Area Code	General Support Expense	Central Office Equipment Expense	Cable & Wire Facilities Expense	Other Property & Plant Expense	Network Operations Expense
100015	730,380	668,044	611,214	57,097	618,173
140064	153,666	216,895	280,420	15,048	192,439
150125	259,683	550,974	272,990	60,859	328,446
170145	451,033	180,252	270,778	51,712	164,998
170179	91,118	82,802	211,855	35,174	305,417
170196	563,571	539,528	739,692	8,475	672,514
170204	74,498	77,076	169,078	0	178,163
190225	230,066	575,115	346,976	23,268	384,579
190237	58,826	186,857	116,191	12,292	72,687
190238	26,771	179,580	211,889	381	37,744
190250	377,036	587,792	1,536,022	21,513	1,640,659
220387	422,021	413,400	517,733	-43	850,629
230495	42,981	152,827	244,037	0	144,703
230503	223,436	504,003	626,573	176,291	689,853
240516	911,519	714,545	496,543	140,098	1,049,733
250301	63,436	32,450	56,711	539	84,616
250312	140,120	245,646	237,462	0	142,144
250322	173,540	299,436	234,134	0	186,867
260412	23,385	50,645	95,614	0	124,895
280460	177,039	128,593	350,636	93	336,846
290553	1,152,608	2,852,844	2,482,177	130,824	2,071,839
300589	37,904	55,926	46,950	0	3,469
300619	15,359	35,627	80,339	0	112,493
300651	8,037	35,911	33,979	0	0
310735	32,074	312,036	-3,054	0	73,440
320744	18,675	113,748	245,523	0	115,516
320750	43,315	39,500	71,549	262	62,038
320778	9,507	70,064	177,595	0	127,591
320792	24,811	135,926	565,370	0	26,384
320816	1,764	34,264	41,672	0	33,026
320826	38,072	29,586	226,217	0	9,150
320829	51,806	127,179	370,726	0	292,861
330842	94,235	301,577	219,022	0	28,098
330856	15,017	118,925	186,464	0	229,742
330938	101,943	356,673	488,594	0	150,820
330944	287,727	120,357	345,578	151	344,476
340998	26,675	33,620	44,120	258	19,706
341053	143,287	226,907	266,785	0	79,877
351098	6,514	10,736	36,372	0	4,838

Appendix C4
2012 Modification of Average Schedules
2009 Sample Average Schedule Company Accounting Data for 2008

Study Area Code	Depreciation & Amortization Expense	Marketing Expense	Services Expense	General Administrative Expense	Contributions
100015	817,723	324,905	461,230	1,105,134	0
140064	498,041	0	246,853	565,678	4,526
150125	712,217	20,136	655,809	592,569	7,294
170145	407,362	32,869	243,089	478,158	0
170179	931,827	44,402	319,463	683,642	0
170196	1,545,411	9,602	1,088,994	1,587,179	13,896
170204	535,021	0	346,115	501,790	5,186
190225	1,536,717	187,670	583,396	1,317,881	0
190237	360,701	0	151,670	155,267	0
190238	598,914	101,682	101,682	342,981	0
190250	5,113,005	599,397	3,380,997	1,613,872	0
220387	8,609,937	253,129	1,189,527	632,982	0
230495	609,820	93,182	410,948	842,209	0
230503	3,408,530	170,996	918,280	1,047,881	0
240516	3,107,809	447,304	1,713,912	2,147,675	0
250301	732,679	20,693	74,218	66,632	0
250312	940,692	3,831	91,344	681,659	5,644
250322	991,141	432	319,011	817,080	0
260412	246,162	45,825	63,137	137,611	0
280460	2,097,740	48,471	239,846	227,856	0
290553	6,392,948	405,063	2,533,492	2,462,545	0
300589	386,266	4,584	108,804	332,645	2,013
300619	131,709	2,602	58,065	230,323	0
300651	59,127	0	53,728	24,425	0
310735	183,338	1,710	173,111	323,146	0
320744	342,554	60,511	84,646	187,752	0
320750	570,510	18,825	149,395	67,631	0
320778	202,731	76,401	91,049	238,711	0
320792	629,629	2,699	268,614	229,459	0
320816	128,645	16,119	23,722	56,645	0
320826	143,374	542	70,773	381,307	1,931
320829	666,931	171,555	219,766	529,520	0
330842	478,721	42,883	317,312	755,912	5,263
330856	640,818	190,769	181,219	400,300	0
330938	986,626	59,619	912,977	695,012	8,073
330944	1,159,774	55,097	478,479	332,639	0
340998	159,195	7,510	22,385	26,040	0
341053	880,082	643	340,064	965,805	5,946
351098	54,576	7,925	37,998	172,040	0

Appendix C4
2012 Modification of Average Schedules
2009 Sample Average Schedule Company Accounting Data for 2008

Study Area Code	Interest & Related Items	Interest on Customer Deposits	Other Long Term Liabilities	Federal Income Tax	State Income Tax	Other Operating Taxes
100015	0	0	0	214,426	120,232	267,059
140064	344,347	1,476	0	170,152	0	107,505
150125	60	0	0	190,059	0	217,850
170145	0	0	0	192,440	14,595	140,936
170179	12,619	54	0	212,039	114,701	214,831
170196	51,953	223	0	494,012	148,431	148,431
170204	7,880	34	0	139,537	229,335	728,280
190225	682,800	2,927	0	661,313	36,422	105,304
190237	0	0	0	128,340	0	12,420
190238	10,855	47	8,830	192,289	8,605	30,837
190250	0	0	0	1,507,891	624,337	952,957
220387	0	0	0	505,916	205,887	417,681
230495	0	0	211,348	120,795	14,458	60,718
230503	173,965	746	8,057,973	0	0	0
240516	74,696	320	0	736,784	16,340	666,138
250301	0	0	0	109,513	77,308	137,864
250312	0	0	0	414,408	148,136	357,482
250322	7,074	30	0	560,614	84,973	333,228
260412	379	2	0	43,598	24,339	63,102
280460	0	0	0	107,191	162,298	194,122
290553	109,251	468	0	3,321,996	87,000	567,506
300589	69	0	0	189,108	33,241	36,289
300619	0	0	0	49,661	7,403	14,503
300651	0	0	0	11,538	0	7,507
310735	6,138	26	56,893	20,262	37,249	67,519
320744	354	2	1,864	94,707	49,256	92,588
320750	0	0	0	70,109	72,617	112,041
320778	580	2	1,318	27,738	39,668	84,859
320792	8	0	0	248,489	0	104,385
320816	1,398	6	-4,310	27,364	17,467	33,337
320826	5,639	24	0	33,178	25,720	57,024
320829	2,319	10	133,335	188,019	159,836	267,866
330842	0	0	0	119,437	164,577	339,616
330856	679	3	0	130,207	47,330	99,817
330938	94,912	407	0	285,901	195,294	310,303
330944	0	0	0	204,739	255,984	338,576
340998	0	0	0	11,577	55,669	66,322
341053	302	1	0	244,156	47,283	88,150
351098	2,107	9	0	20,169	4,278	11,999

Appendix C4
2012 Modification of Average Schedules
2009 Sample Average Schedule Company Accounting Data for 2008

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
100015	0	66	236,391	N	N
140064	0	52	0	Y	N
150125	0	58	30,943	N	N
170145	0	59	-8,948	N	N
170179	0	65	323,281	N	N
170196	0	151	72,821	N	N
170204	0	43	-55,277	N	N
190225	0	203	0	N	N
190237	0	39	0	N	N
190238	0	59	44,279	N	N
190250	0	462	524,666	N	N
220387	17,454	155	-204,676	N	N
230495	0	37	0	N	N
230503	143,006	229	0	Y	Y
240516	0	226	0	N	N
250301	906	34	-32,571	N	N
250312	0	127	0	N	N
250322	0	172	0	N	N
260412	0	13	-12,683	N	N
280460	1,431	33	-308,730	N	N
290553	187,022	1,019	0	N	N
300589	0	58	0	N	N
300619	0	15	2,081	N	N
300651	0	4	0	0	N
310735	0	6	0	N	N
320744	0	29	-35,754	N	N
320750	0	21	-34,250	N	N
320778	0	9	21,322	N	N
320792	0	76	0	N	N
320816	0	8	2,321	N	N
320826	0	10	8,682	N	N
320829	0	58	-49,884	N	N
330842	0	37	0	N	N
330856	0	40	-42,574	N	N
330938	0	88	156,455	N	N
330944	2,026	63	-66,035	N	N
340998	0	4	902	N	N
341053	0	75	-77,093	N	N
351098	0	6	0	N	N

Appendix C4
2012 Modification of Average Schedules
2009 Sample Average Schedule Company Accounting Data for 2008

Study Area Code	Land & Support Facilities	Central Office Equipment	Cable & Wire Facilities	Tangible Assets	Intangible Assets	Materials & Supplies
351101	624,230	696,630	2,195,454	0	0	18,211
351108	57,498	127,656	251,330	0	3,000	0
351112	2,944,947	2,664,614	2,246,404	0	0	173,397
351121	126,621	231,556	240,803	0	0	1,307
351125	1,543,381	3,148,966	7,278,085	0	2,044	69,557
351126	65,756	220,862	438,816	0	0	0
351152	833,201	2,627,957	2,834,690	0	0	22,879
351157	322,797	1,427,996	1,587,413	0	2,190	12,340
351162	552,459	2,048,485	2,762,231	0	526	11,606
351189	1,094,820	450,180	956,892	0	746	20,867
351199	464,688	521,204	521,992	0	0	20,364
351217	828,262	3,742,158	5,107,791	0	0	2,581
351220	592,033	2,385,252	3,040,040	0	0	10,012
351230	3,167,604	1,801,348	3,014,459	0	932	48,561
351232	107,288	414,719	650,166	0	0	2,777
351246	472,173	1,416,689	2,145,105	0	412	4,850
351264	998,346	1,271,129	1,685,150	0	809	13,216
351271	1,205,204	3,824,649	2,463,161	0	0	23,877
351273	322,813	409,609	1,490,565	0	0	58,629
351291	4,079,950	2,703,450	5,444,126	0	0	214,241
351293	826,999	2,216,636	2,955,780	0	0	30,584
351294	367,462	916,646	1,790,311	0	169	21,519
351306	731,021	1,105,779	1,126,621	0	2,205	14,776
351320	697,961	585,663	1,700,647	0	0	7,425
351324	510,104	2,150,546	4,134,893	0	0	22,901
351331	3,240,402	6,212,228	10,303,959	0	0	52,131
351335	80,019	728,263	418,640	0	0	0
351343	461,696	1,062,885	922,326	0	0	13,752
351344	419,039	1,475,231	1,724,689	0	0	13,972
361348	19,831	137,489	76,445	0	0	0
361356	2,332,492	6,406,918	12,695,630	0	0	299,745
361365	56,753	243,704	744,176	0	0	0
361373	7,203,274	12,198,264	20,354,800	0	0	102,453
361390	1,739,271	6,211,709	10,848,579	0	7,513	176,158
361401	2,481,490	6,756,467	8,395,640	0	0	135,503
361404	556,199	1,356,310	2,122,762	0	0	13,495
361413	1,909,667	8,380,874	17,960,737	62,976	163,250	45,845
361426	604,214	1,674,349	1,101,021	0	0	17,625
361475	4,705,820	6,501,500	11,613,080	0	0	330,502

Appendix C4
2012 Modification of Average Schedules
2009 Sample Average Schedule Company Accounting Data for 2008

Study Area Code	Other Telephone Plant	Other Non-Current Assets	Cash Working Capital	Accumulated Depreciation & Amortization	Net Deferred Operating Income Tax	Network Support Expense
351101	0	0	25,602	2,125,038	146,748	8,459
351108	0	0	3,367	342,413	0	0
351112	5,457	0	46,932	4,875,964	188,629	0
351121	0	0	6,116	207,283	37,963	0
351125	55,658	0	63,918	9,878,312	113,587	6,563
351126	0	0	3,142	597,992	14,120	199
351152	422,199	0	29,090	4,173,393	794,227	-50
351157	0	0	9,009	1,949,598	0	196
351162	0	0	15,918	3,789,968	0	2,826
351189	0	0	18,278	1,632,652	0	1,339
351199	0	0	8,017	607,474	136,109	0
351217	119,019	0	21,341	5,758,869	0	376
351220	0	0	27,739	4,146,457	434,723	0
351230	156,028	0	46,415	3,674,279	689,942	1,810
351232	1,983	0	17,781	520,460	0	180
351246	0	0	9,448	2,679,917	209,514	0
351264	0	0	14,012	2,218,033	359,522	30
351271	0	0	15,172	6,388,700	0	81
351273	108,825	0	17,334	1,941,080	39,600	966
351291	0	0	68,948	7,047,452	164,941	30,192
351293	0	0	20,280	3,915,296	281,981	0
351294	0	0	7,617	1,240,253	320,332	0
351306	0	0	30,327	1,951,642	0	21,707
351320	0	0	15,323	1,765,129	0	0
351324	0	0	20,951	3,643,143	3,514	0
351331	7,119	0	56,265	14,007,377	1,364,202	9,798
351335	4,140	0	6,666	794,547	292,116	0
351343	0	0	15,049	1,499,056	209,662	0
351344	1,537	0	18,800	2,577,426	135,829	0
361348	0	0	5,908	189,651	0	3,135
361356	4,597	0	48,869	8,540,835	95,252	0
361365	0	0	3,137	660,161	0	0
361373	453,312	3,126,905	186,837	26,337,265	0	-114
361390	833,652	0	68,067	9,179,306	0	71,951
361401	303,077	0	44,873	11,682,855	0	0
361404	0	0	25,858	2,766,426	168,766	1,486
361413	438,484	0	99,093	19,404,399	1,235,235	6,516
361426	0	0	16,046	2,458,498	202,728	0
361475	1,131,896	0	67,571	15,062,040	0	3,504

Appendix C4
2012 Modification of Average Schedules
2009 Sample Average Schedule Company Accounting Data for 2008

Study Area Code	General Support Expense	Central Office Equipment Expense	Cable & Wire Facilities Expense	Other Property & Plant Expense	Network Operations Expense
351101	34,488	32,385	66,687	0	8,261
351108	4,538	8,082	10,236	0	3,177
351112	88,989	88,609	182,770	63,902	19,293
351121	3,032	25,107	36,669	0	4,416
351125	89,184	146,664	302,412	0	108,682
351126	1,074	13,370	15,922	-207	8,718
351152	35,273	96,159	136,307	0	45,622
351157	3,576	76,385	34,168	0	12,001
351162	41,237	78,877	80,957	0	8,161
351189	43,431	15,101	106,386	389	16,679
351199	7,066	17,123	46,087	0	6,541
351217	13,192	81,499	65,482	1,032	27,824
351220	10,419	87,198	140,321	0	12,556
351230	44,877	93,511	157,135	3,584	3,816
351232	1,389	250,812	31,037	0	4,203
351246	17,245	39,353	90,845	-1	12,558
351264	35,816	34,117	55,437	0	42,986
351271	43,131	19,404	141,711	0	22,053
351273	6,389	103,604	81,085	4,393	5,987
351291	92,466	90,163	167,492	0	60,655
351293	48,880	110,625	148,872	0	9,847
351294	16,176	66,719	30,799	0	4,354
351306	57,506	208,109	79,810	0	46,746
351320	38,053	65,828	24,032	0	27,162
351324	53,926	41,051	144,311	0	9,057
351331	120,334	209,630	368,781	7,345	204,293
351335	11,268	25,087	28,491	3,456	4,237
351343	48,474	72,363	59,952	0	22,331
351344	27,708	62,449	119,688	60,348	8,133
361348	1,593	29,943	41,284	0	1,919
361356	100,217	100,225	259,485	0	176,598
361365	1,971	8,200	7,930	2,541	8,367
361373	467,802	513,278	272,997	44,299	544,390
361390	111,549	205,485	257,591	0	95,754
361401	62,491	188,694	226,773	0	48,443
361404	44,544	125,883	32,452	83	17,277
361413	79,217	241,651	557,657	0	599,462
361426	28,684	86,851	128,099	110	13,228
361475	187,312	184,385	318,569	19,419	180,380

Appendix C4
2012 Modification of Average Schedules
2009 Sample Average Schedule Company Accounting Data for 2008

Study Area Code	Depreciation & Amortization Expense	Marketing Expense	Services Expense	General Administrative Expense	Contributions
351101	233,784	3,062	121,381	487,487	0
351108	9,747	0	23,533	30,935	0
351112	409,763	0	156,920	730,689	0
351121	34,125	157	22,022	69,083	398
351125	510,484	96,544	324,904	576,244	4,918
351126	24,902	2,128	9,715	16,970	240
351152	285,529	0	142,677	355,203	2,375
351157	219,927	0	44,110	166,472	1,116
351162	390,758	0	123,439	298,329	2,108
351189	95,560	26,236	83,353	177,770	0
351199	104,459	0	23,707	130,353	730
351217	400,902	15,347	123,088	231,420	1,978
351220	281,717	42	114,202	397,164	0
351230	406,649	85,927	225,938	586,405	3,201
351232	56,273	372	25,572	101,181	1,022
351246	285,478	892	93,840	158,108	1,484
351264	207,582	219	112,680	159,575	1,362
351271	568,284	0	195,227	364,572	0
351273	78,819	2,702	44,303	115,726	1,112
351291	583,379	374,183	23,955	1,047,948	0
351293	287,211	0	111,538	213,113	0
351294	256,668	3,655	44,884	164,561	1,246
351306	273,409	1,756	104,467	313,525	2,455
351320	232,242	5,477	70,399	296,561	0
351324	272,083	601	163,804	193,553	1,836
351331	1,444,097	77,517	372,588	1,040,107	8,145
351335	51,927	0	49,280	74,215	0
351343	132,160	454	103,324	134,877	1,182
351344	194,223	956	86,980	186,542	0
361348	19,796	0	16,397	61,028	0
361356	1,244,144	59,035	381,253	593,653	5,925
361365	63,268	10,352	23,676	57,730	0
361373	1,563,721	350,328	823,410	1,430,128	12,277
361390	932,868	29,565	308,799	638,175	0
361401	1,197,925	0	423,003	700,107	0
361404	212,855	0	246,091	173,210	1,715
361413	1,684,720	427,039	464,956	1,102,389	0
361426	213,000	130	55,586	179,829	1,413
361475	907,108	1,269	551,308	718,156	0

Appendix C4
2012 Modification of Average Schedules
2009 Sample Average Schedule Company Accounting Data for 2008

Study Area Code	Interest & Related Items	Interest on Customer Deposits	Other Long Term Liabilities	Federal Income Tax	State Income Tax	Other Operating Taxes
351101	0	0	0	57,653	14,581	36,895
351108	0	0	0	4,295	0	6,872
351112	77,021	330	0	135,612	-13,712	7,931
351121	0	0	0	16,210	1,341	5,842
351125	0	0	0	96,051	161,232	313,632
351126	0	0	0	5,174	23,762	28,059
351152	202	1	0	80,964	27,705	98,628
351157	32,707	140	0	63,963	510	4,433
351162	33,743	145	0	72,358	0	36,038
351189	4,146	18	0	40,640	0	24,832
351199	0	0	0	35,825	17,206	32,097
351217	139,555	598	0	184,497	0	34,852
351220	49,931	214	0	66,027	18,826	78,818
351230	154,698	663	0	174,582	547	547
351232	0	0	0	29,973	0	43,200
351246	215	1	0	52,477	17,564	48,343
351264	5,833	25	0	63,476	15,147	36,986
351271	2,487	11	0	51,510	61,010	97,277
351273	6	0	0	18,708	73,314	115,622
351291	78,879	338	0	238,758	0	56,334
351293	23,591	101	0	83,677	4,809	30,533
351294	0	0	0	70,100	2,018	39,501
351306	0	0	0	46,869	68,985	128,395
351320	0	0	0	56,001	0	21,564
351324	6,801	29	515,637	121,272	8,063	45,632
351331	0	0	1,161,987	149,859	124,766	244,766
351335	0	0	0	6,593	1,717	11,506
351343	229	1	0	34,331	9,317	20,835
351344	3	0	0	42,060	16,051	56,799
361348	5,739	25	0	2,014	0	508
361356	120,499	516	627,832	569,592	31,508	66,619
361365	27	0	0	17,554	0	1,249
361373	735,651	3,153	675,569	749,970	0	165,427
361390	358,988	1,539	0	485,337	9,605	25,806
361401	297,992	1,277	60,562	288,952	30,562	53,280
361404	139,892	600	0	50,842	0	8,580
361413	2,817	12	-23,624	373,592	198,323	240,574
361426	70,567	302	0	33,603	0	5,350
361475	29	0	991,513	375,723	0	11,158

Appendix C4
2012 Modification of Average Schedules
2009 Sample Average Schedule Company Accounting Data for 2008

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
351101	0	18	0	N	N
351108	0	1	0	N	N
351112	0	42	0	N	N
351121	0	5	0	N	N
351125	0	29	0	N	N
351126	0	2	653	N	N
351152	0	25	0	N	N
351157	0	20	0	N	N
351162	0	22	0	N	N
351189	0	12	0	N	N
351199	0	11	0	N	N
351217	0	57	0	N	N
351220	0	20	0	N	N
351230	0	54	0	N	N
351232	0	9	0	N	N
351246	0	16	0	N	N
351264	0	19	0	N	N
351271	0	16	0	N	N
351273	0	6	0	N	N
351291	34,262	73	0	N	N
351293	2,773	26	0	N	N
351294	0	21	0	N	N
351306	0	14	0	N	N
351320	0	17	0	N	N
351324	0	37	0	N	N
351331	0	46	-43,247	N	N
351335	0	2	0	N	N
351343	0	11	0	N	N
351344	0	13	0	N	N
361348	0	1	0	Y	N
361356	0	175	0	N	N
361365	0	5	0	Y	N
361373	0	230	0	N	N
361390	57,751	149	-181,421	N	N
361401	17,331	89	0	N	N
361404	0	16	0	N	N
361413	0	115	-58,615	N	N
361426	0	10	0	N	N
361475	0	115	0	N	N

Appendix C4
2012 Modification of Average Schedules
2009 Sample Average Schedule Company Accounting Data for 2008

Study Area Code	Land & Support Facilities	Central Office Equipment	Cable & Wire Facilities	Tangible Assets	Intangible Assets	Materials & Supplies
361479	4,480,428	18,935,984	31,122,343	0	0	463,457
361495	193,341	774,757	1,561,211	0	0	0
361515	1,527,693	1,380,191	3,389,407	0	0	0
361654	241,529	2,988,774	3,835,973	0	0	0
371581	1,196,774	2,480,962	3,433,339	0	480	85,230
381622	2,342,317	1,087,507	1,724,733	0	0	53,018
381625	5,713,993	12,268,891	19,873,772	0	0	114,580
381638	431,670	1,694,639	3,925,489	0	0	0
383303	23,429,779	51,109,250	72,374,153	0	282,376	3,620,134
391640	502,098	1,938,822	3,550,592	0	0	64,875
391660	3,210,980	8,583,781	14,606,365	0	0	10,219
391669	2,065,482	6,572,699	7,340,191	0	0	79,118
391677	2,370,977	4,989,970	12,593,271	0	532	101,328
421893	362,819	565,804	1,289,967	0	0	11,397
421932	248,924	2,030,516	3,314,009	0	898	0
421942	1,084,431	2,266,553	2,962,672	0	1,638	47,415
462206	72,055	261,277	65,931	0	0	975
472227	1,229,127	2,804,867	2,913,187	0	0	99,781
502283	1,201,908	4,257,465	7,335,951	559,641	0	0
532396	351,398	1,006,900	1,349,798	0	0	0

Appendix C4
2012 Modification of Average Schedules
2009 Sample Average Schedule Company Accounting Data for 2008

Study Area Code	Other Telephone Plant	Other Non-Current Assets	Cash Working Capital	Accumulated Depreciation & Amortization	Net Deferred Operating Income Tax	Network Support Expense
361479	0	0	82,159	36,538,792	0	0
361495	103,771	0	20,694	1,719,224	81,992	8,456
361515	0	0	22,905	3,093,242	0	20,663
361654	0	0	5,125	4,818,284	0	0
371581	3,128	0	34,788	6,034,245	0	19,991
381622	131,849	0	30,988	3,884,261	19,785	145,030
381625	671,640	0	64,982	28,311,788	0	11,527
381638	0	0	19,631	3,884,903	652,190	38,132
383303	2,466,474	0	560,568	95,698,062	0	36,527
391640	4,040	0	8,343	3,544,720	105,374	1,559
391660	0	0	73,787	19,095,069	0	104,652
391669	849,094	0	47,380	10,972,680	0	0
391677	661,017	0	82,096	12,759,902	592,379	10,654
421893	0	0	19,115	1,191,359	120,296	0
421932	32,164	0	28,634	3,230,801	349,049	0
421942	60,802	0	40,261	3,920,129	0	0
462206	0	0	2,537	271,898	0	8,032
472227	158	0	11,465	6,163,552	0	392
502283	0	0	62,447	10,082,648	0	3,280
532396	0	0	16,694	1,140,505	0	6,499

Appendix C4
2012 Modification of Average Schedules
2009 Sample Average Schedule Company Accounting Data for 2008

Study Area Code	General Support Expense	Central Office Equipment Expense	Cable & Wire Facilities Expense	Other Property & Plant Expense	Network Operations Expense
361479	153,938	324,961	438,236	0	910,916
361495	12,786	56,064	55,049	0	57,349
361515	38,147	75,053	97,488	0	15,129
361654	5,408	40,571	45,286	0	63,048
371581	76,702	106,163	94,161	0	18,797
381622	59,657	78,987	60,897	0	75,562
381625	252,883	214,591	371,471	0	510,560
381638	16,039	107,700	187,545	0	34,041
383303	2,007,702	1,848,330	2,637,246	0	4,017,124
391640	17,513	59,630	96,587	0	16,451
391660	145,618	446,468	478,622	0	103,813
391669	44,934	74,251	343,144	0	178,027
391677	85,008	237,116	419,116	1,914	272,739
421893	87,477	75,872	96,868	0	47,733
421932	19,803	78,247	74,767	0	58,987
421942	24,923	209,674	185,291	2,910	40,651
462206	1,051	843	780	0	6,078
472227	40,766	95,021	132,974	0	28,365
502283	120,151	294,340	328,238	0	65,337
532396	13,033	73,736	47,888	0	2,884

Appendix C4
2012 Modification of Average Schedules
2009 Sample Average Schedule Company Accounting Data for 2008

Study Area Code	Depreciation & Amortization Expense	Marketing Expense	Services Expense	General Administrative Expense	Contributions
361479	4,388,099	551,146	1,107,206	1,868,054	0
361495	116,871	16,079	88,507	251,064	0
361515	283,987	9,827	203,914	221,532	0
361654	586,197	34,890	131,264	164,262	2,137
371581	372,212	26,397	206,803	513,479	2,913
381622	255,908	0	153,254	344,618	2,344
381625	2,278,087	35	377,070	1,369,637	10,767
381638	322,945	0	186,730	116,174	0
383303	8,577,890	313,181	2,357,581	5,268,012	54,372
391640	346,350	20,568	24,788	109,819	1,558
391660	1,070,924	53,827	408,019	450,867	7,145
391669	879,565	78,758	238,250	390,202	0
391677	1,022,323	75,850	540,572	525,444	6,797
421893	98,743	4,475	76,776	120,310	0
421932	298,662	11,380	340,614	169,723	2,326
421942	276,125	15,477	223,231	379,659	0
462206	15,042	0	8,803	45,147	0
472227	413,634	1,837	110,085	229,066	0
502283	535,765	4,053	64,984	609,370	0
532396	122,794	0	93,129	190,294	1,151

Appendix C4
2012 Modification of Average Schedules
2009 Sample Average Schedule Company Accounting Data for 2008

Study Area Code	Interest & Related Items	Interest on Customer Deposits	Other Long Term Liabilities	Federal Income Tax	State Income Tax	Other Operating Taxes
361479	152	1	172,325	835,117	154,700	197,325
361495	11,921	51	0	37,980	11,143	25,163
361515	0	0	0	146,287	0	13,244
361654	117,541	504	0	102,637	1,800	3,830
371581	68,890	295	0	53,199	0	31,209
381622	18,309	78	0	65,535	0	5,744
381625	244,987	1,050	171,139	463,873	0	31,760
381638	0	0	0	69,157	37,803	45,093
383303	947,977	4,063	4,004,483	2,433,392	0	296,156
391640	0	0	0	110,049	0	90,801
391660	0	0	0	334,039	91,718	333,222
391669	270,957	1,161	61,876	268,099	0	145,780
391677	279,827	1,199	0	336,231	224,063	228,616
421893	0	0	0	41,928	-77	12,418
421932	27,712	119	0	93,403	60,294	118,430
421942	787	3	0	114,222	9,190	58,947
462206	0	0	0	0	0	6,032
472227	0	0	0	40,341	0	13,760
502283	229,403	983	0	149,404	92,667	186,695
532396	0	0	0	71,572	0	28,801

Appendix C4
2012 Modification of Average Schedules
2009 Sample Average Schedule Company Accounting Data for 2008

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
361479	0	256	0	N	N
361495	0	12	0	N	N
361515	0	45	0	Y	N
361654	0	31	0	N	N
371581	0	16	0	Y	N
381622	0	20	0	N	N
381625	0	142	0	N	N
381638	31,400	21	0	N	N
383303	523,587	746	0	N	N
391640	0	34	0	N	N
391660	0	102	0	N	N
391669	0	82	0	N	N
391677	51,368	103	0	N	N
421893	0	13	6,489	N	N
421932	0	29	0	N	N
421942	0	35	0	N	N
462206	0	2	0	Y	Y
472227	0	12	0	N	N
502283	0	46	52,463	N	N
532396	0	22	0	N	N

Appendix D1
2012 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
100015	7,301	1,116,100	0	23,824	23,824	0
100019	4,992	830,759	140	14,628	14,628	0
100020	4,212	610,452	641	6,737	6,737	0
100022	5,450	961,600	1,038	4,951	4,951	0
120043	1,554	336,744	0	684	684	0
140053	827	140,648	0	224	224	0
140064	3,378	864,033	0	12,787	12,787	0
150125	6,403	987,250	0	582	582	0
170145	2,089	303,467	0	982	982	0
170161	219,481	34,871,667	6,233	869,024	869,024	0
170171	1,208	172,365	0	174	174	0
170179	4,845	665,842	338	1,553	1,553	0
170191	10,141	2,765,623	726	6,866	6,866	0
170196	7,147	1,472,437	0	2,231	2,231	0
170204	2,395	384,443	157	1,016	1,016	0
190225	6,529	1,168,158	0	14,599	14,599	0
190237	1,313	243,763	0	1,074	1,074	0
190238	1,539	274,495	0	8,117	8,117	0
190250	22,896	8,507,039	2,162	16,182	16,182	0
190253	1,879	395,475	0	1,727	1,727	0
220324	2,706	501,044	0	254	254	0
220387	14,210	1,986,625	0	25,080	25,080	0
220389	5,008	1,360,704	0	2,432	2,432	0
220395	3,711	493,980	0	1,226	1,226	0
230491	75,937	14,093,676	1,464	28,071	28,071	0
230495	3,667	509,473	0	3,290	3,290	0
230496	8,802	1,126,264	0	58,269	58,269	0
230497	2,431	195,172	0	916	916	0
230503	12,591	1,851,671	0	14,790	14,790	0
240516	13,089	2,877,404	223	74,342	74,342	0
240536	11,819	2,224,277	0	26,026	26,026	0
240546	14,568	2,525,292	0	21,522	21,522	0
250283	9,404	1,656,120	1,597	15,106	15,106	0
250285	818	245,535	0	16	16	0
250301	1,890	549,407	0	982	982	0
250311	1,857	253,399	0	448	448	0
250312	6,200	1,132,027	0	8,827	8,827	0
250322	3,641	1,936,342	548	22,604	22,604	0
260398	19,797	7,283,528	0	21,922	21,922	0
260412	1,186	163,757	0	361	361	0

Appendix D1
2012 Modification of Average Schedules
Sample Average Schedule Company Demand Data

Study Area Code	Interstate Circuits	Switch Circuit Terminations	Adjusted Special Access Non-DSL Revenues	DSL Lines	Number of Exchanges	Sample Weight	Data Collection Year
100015	1,139	1,161	28,504	3,373	7	2.0000	2009
100019	973	1,026	2,640	0	6	2.0000	2010
100020	826	1,030	22,827	1,319	3	2.0000	2010
100022	454	463	38,686	2,985	3	2.0000	2010
120043	156	159	1,497	814	1	5.1241	2010
140053	40	41	4,520	332	1	10.6295	2010
140064	390	398	2,046	1,287	6	2.0000	2009
150125	175	178	35,665	1,653	2	2.0000	2009
170145	249	254	10,165	221	1	5.0000	2009
170161	18,318	19,884	1,072,133	0	79	2.0000	2010
170171	41	41	6,484	0	1	8.6568	2010
170179	157	240	14,686	271	2	2.0000	2009
170191	736	1,008	49,761	5,172	8	2.0000	2010
170196	437	446	18,300	633	4	2.0000	2009
170204	174	201	48,795	415	2	2.0000	2009
190225	593	605	23,607	3,183	5	3.0000	2009
190237	79	81	12,631	434	3	2.0000	2009
190238	330	183	6,124	0	5	2.0000	2009
190250	1,819	1,855	293,651	9,856	9	2.0000	2009
190253	206	210	23,905	0	1	2.0000	2010
220324	42	43	12,648	0	1	5.0000	2010
220387	915	933	123,501	0	2	2.0000	2009
220389	261	266	40,621	1,791	3	3.0000	2010
220395	63	0	55,351	0	3	2.0000	2010
230491	3,680	4,118	617,491	0	3	2.0000	2010
230495	315	321	13,807	1,277	1	2.0000	2009
230496	968	987	12,493	4,102	7	5.0000	2010
230497	128	131	2,304	698	2	5.0000	2010
230503	637	759	16,906	5,390	6	2.0000	2009
240516	1,873	1,910	106,198	5,554	3	2.0000	2009
240536	560	571	33,387	5,076	6	2.0000	2010
240546	647	660	65,076	4,968	7	2.0000	2010
250283	2,062	2,103	61,992	0	3	2.0000	2010
250285	63	64	1,780	102	1	3.0000	2010
250301	86	88	9,040	0	2	5.5605	2009
250311	110	111	8,200	0	4	2.0000	2010
250312	491	501	23,458	0	1	2.0000	2009
250322	701	620	36,936	1,104	4	2.0000	2009
260398	1,648	1,680	102,432	1,602	8	2.0000	2010
260412	59	60	9,558	0	1	7.5752	2009

Appendix D1
2012 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
260414	14,939	2,876,593	729	217,320	109,500	107,820
260419	6,769	1,270,763	407	132,381	111,240	21,141
270428	959	78,205	0	0	0	0
280451	1,474	170,566	0	734	734	0
280460	4,694	711,295	0	446	446	0
290553	30,562	4,755,949	0	121,033	121,033	0
290565	21,433	3,431,526	0	59,231	59,231	0
290570	4,829	902,866	34	18,053	18,053	0
290598	1,214	144,524	0	2,338	2,338	0
300585	497	61,519	0	543	543	0
300588	918	224,210	795	118,272	70,980	47,292
300589	644	136,968	0	33,336	33,336	0
300604	1,152	116,575	0	94	94	0
300619	1,075	67,123	0	5,832	5,832	0
300625	1,406	147,329	0	9,888	9,888	0
300645	1,023	214,695	0	252	252	0
300651	342	42,195	0	62	62	0
300659	6,618	732,556	175	21,454	21,454	0
300663	261	23,849	0	5,655	5,655	0
310676	6,210	811,914	0	5,106	5,106	0
310688	1,027	415,722	0	1,798	1,798	0
310735	924	77,423	0	1,312	1,312	0
320744	1,377	189,591	0	439	439	0
320750	1,535	171,368	0	308	308	0
320778	1,716	199,003	0	227	227	0
320792	2,400	247,602	0	73,545	73,545	0
320809	1,412	169,196	0	245	245	0
320816	339	27,596	0	6,651	1,920	4,731
320826	772	65,920	0	29,283	29,283	0
320829	3,362	472,772	0	6,067	6,067	0
320830	2,690	313,906	116	3,596	3,596	0
330842	5,385	898,243	357	84,970	35,100	49,870
330848	173	23,349	0	38	38	0
330856	2,164	388,810	0	614	614	0
330868	2,167	267,302	0	932	932	0
330881	26,817	11,426,069	0	24,681	24,681	0
330925	1,915	241,716	0	672	672	0
330938	5,917	1,739,316	0	7,793	7,793	0
330944	8,057	1,851,000	204	194,017	47,760	146,257
330946	868	163,228	0	628	628	0

Appendix D1
2012 Modification of Average Schedules
Sample Average Schedule Company Demand Data

Study Area Code	Interstate Circuits	Switch Circuit Terminations	Adjusted Special Access Non-DSL Revenues	DSL Lines	Number of Exchanges	Sample Weight	Data Collection Year
260414	1,790	2,015	74,978	5,146	7	2.0000	2010
260419	1,818	1,063	34,129	1,548	6	2.0000	2010
270428	95	97	6,513	330	1	7.2637	2010
280451	97	99	7,827	650	1	5.0000	2010
280460	218	222	23,548	0	4	5.0000	2009
290553	3,084	3,145	94,830	16,602	17	2.0000	2009
290565	1,668	1,701	96,811	6,469	10	2.0000	2010
290570	580	621	16,956	1,424	5	2.0000	2010
290598	161	164	3,550	407	4	2.0000	2010
300585	57	58	3,438	0	1	8.0708	2010
300588	1,160	1,156	852	411	1	2.0000	2010
300589	1,516	95	0	0	1	3.0000	2009
300604	17	0	6,811	0	1	5.5317	2010
300619	1,070	32	0	0	1	9.9947	2009
300625	1,058	43	2,810	0	1	8.3406	2010
300645	24	0	586	0	1	3.0000	2010
300651	14	14	0	0	1	3.0000	2009
300659	510	520	36,386	0	2	2.0000	2010
300663	1,303	26	185	0	1	6.2591	2010
310676	156	159	16,737	0	4	5.0000	2010
310688	175	187	27,272	0	1	2.0000	2010
310735	673	686	1,998	571	1	2.0000	2009
320744	32	33	6,850	0	3	2.0000	2009
320750	78	80	7,011	0	1	6.2510	2009
320778	62	63	3,301	0	1	5.0000	2009
320792	2,213	211	5,539	0	1	2.0000	2009
320809	46	38	10,432	0	3	3.0000	2010
320816	31	32	3,792	0	1	5.1738	2009
320826	1,688	82	848	306	1	8.7906	2009
320829	336	298	25,179	0	1	2.0000	2009
320830	149	216	16,454	0	4	2.0000	2010
330842	574	551	42,800	0	3	2.0000	2009
330848	8	0	428	99	2	4.0000	2010
330856	193	197	11,977	0	2	5.0000	2009
330868	109	79	9,338	1,144	3	6.0189	2010
330881	2,891	2,948	355,683	0	2	2.0000	2010
330925	92	94	4,607	0	1	5.0000	2010
330938	346	353	22,810	0	4	2.0000	2009
330944	781	796	55,316	0	2	2.0000	2009
330946	66	67	5,883	312	2	2.0000	2010

Appendix D1
2012 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
330955	7,731	1,197,005	306	4,300	4,300	0
330967	2,657	414,776	549	5,667	5,667	0
330970	5,022	705,909	0	3,502	3,502	0
340976	3,492	378,815	509	36,303	36,303	0
340998	447	62,173	0	385	385	0
341017	1,052	66,593	0	219	219	0
341024	1,783	204,773	0	1,979	1,979	0
341050	2,385	286,072	0	1,979	1,979	0
341053	2,979	346,620	0	1,050	1,050	0
341092	78	17,797	0	18	18	0
351098	308	28,449	0	8,526	8,526	0
351101	889	73,136	0	40,081	40,081	0
351108	120	11,789	0	59	59	0
351112	962	118,140	72	30,045	22,740	7,305
351115	2,236	175,297	174	22,837	6,300	16,537
351118	1,656	152,758	0	16,175	2,880	13,295
351119	336	27,585	0	4,598	1,080	3,518
351121	115	8,286	0	1,215	780	435
351125	4,363	786,619	0	11,019	11,019	0
351126	154	34,328	0	35	35	0
351133	732	74,849	71	18,544	18,544	0
351136	506	51,456	0	10,533	10,533	0
351137	516	50,865	33	16,907	3,480	13,427
351139	1,321	112,460	0	14,869	5,040	9,829
351152	1,279	114,770	0	33,390	6,600	26,790
351157	626	72,104	19	7,480	2,640	4,840
351160	878	115,034	0	21,219	3,180	18,039
351162	1,126	108,762	20	16,106	16,106	0
351173	2,109	166,228	0	22,477	22,477	0
351179	282	33,999	0	8,395	2,580	5,815
351188	467	71,505	53	10,530	2,340	8,190
351189	780	100,154	55	6,358	3,240	3,118
351199	422	38,497	0	5,354	960	4,394
351217	858	76,920	41	19,444	19,444	0
351220	1,286	106,336	0	20,094	20,094	0
351225	1,569	140,580	0	26,510	11,760	14,750
351228	241	22,823	0	4,947	1,920	3,027
351230	1,716	209,374	25	22,341	4,200	18,141
351232	517	685,445	0	16,522	16,522	0
351237	1,276	185,886	51	6,733	3,840	2,893

Appendix D1
2012 Modification of Average Schedules
Sample Average Schedule Company Demand Data

Study Area Code	Interstate Circuits	Switch Circuit Terminations	Adjusted Special Access Non-DSL Revenues	DSL Lines	Number of Exchanges	Sample Weight	Data Collection Year
330955	658	743	43,173	2,482	1	2.0000	2010
330967	484	494	21,355	0	1	2.0000	2010
330970	420	265	31,505	0	5	5.0000	2010
340976	629	733	0	1,806	13	2.0000	2010
340998	27	28	2,258	0	1	5.0005	2009
341017	35	36	4,852	648	1	8.0200	2010
341024	100	102	13,854	762	7	2.0000	2010
341050	315	321	10,166	0	1	2.0000	2010
341053	220	224	14,717	0	2	5.0000	2009
341092	19	19	780	0	1	7.9637	2010
351098	165	37	369	125	1	4.0000	2009
351101	706	244	275	571	1	2.0000	2009
351108	7	0	0	0	1	3.0000	2009
351112	372	304	5,274	0	3	2.0000	2009
351115	103	197	6,364	0	4	2.0000	2010
351118	47	82	15,539	903	2	2.0000	2010
351119	18	36	1,602	151	1	3.0000	2010
351121	13	26	580	34	1	4.0000	2009
351125	251	416	84,888	1,691	3	2.0000	2009
351126	9	0	0	0	2	3.0000	2009
351133	423	148	291	382	4	2.0000	2010
351136	429	51	323	0	1	5.0000	2010
351137	57	111	954	237	2	2.0000	2010
351139	82	138	7,125	650	4	2.0000	2010
351152	108	218	9,610	489	2	2.0000	2009
351157	43	85	3,694	236	2	2.0000	2009
351160	52	97	2,192	0	2	3.0000	2010
351162	476	114	1,245	566	2	2.0000	2009
351173	638	133	19,078	1,265	4	2.0000	2010
351179	42	85	460	132	1	5.1185	2010
351188	38	72	244	226	1	2.0000	2010
351189	53	108	1,457	323	2	2.0000	2009
351199	16	28	491	118	1	3.0000	2009
351217	431	89	4,847	342	3	2.0000	2009
351220	543	109	6,872	410	2	7.6312	2009
351225	192	144	1,327	807	4	2.0000	2010
351228	31	57	578	125	1	5.6596	2010
351230	69	139	0	0	3	2.0000	2009
351232	453	921	141	138	1	2.0000	2009
351237	63	114	7,184	558	4	2.0000	2010

Appendix D1
2012 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
351246	640	62,598	55	15,198	3,720	11,478
351247	790	56,012	0	10,228	3,180	7,048
351250	479	52,651	0	12,477	2,280	10,197
351259	2,005	247,275	174	70,955	43,800	27,155
351261	1,092	134,049	108	14,913	4,920	9,993
351264	603	50,576	0	15,095	2,460	12,635
351270	251	26,707	0	1,864	1,140	724
351271	1,729	272,505	0	33,549	9,240	24,309
351273	732	103,504	0	12,931	2,820	10,111
351274	1,276	396,092	0	346	346	0
351275	177	14,027	0	4,626	840	3,786
351276	1,018	81,590	0	9,318	1,680	7,638
351280	353	35,334	0	3,453	1,260	2,193
351283	407	142,513	0	23,428	7,140	16,288
351285	917	123,620	27	14,792	4,260	10,532
351291	1,538	388,324	29	37,474	21,120	16,354
351293	959	117,735	0	14,213	3,480	10,733
351294	462	72,846	0	10,335	2,100	8,235
351301	579	94,750	49	15,846	5,340	10,506
351302	1,077	86,725	0	17,726	2,880	14,846
351306	1,209	968,081	342	181,836	41,700	140,136
351319	2,311	302,322	0	18,184	5,340	12,844
351320	477	207,891	0	39,922	39,922	0
351322	431	36,528	0	72	72	0
351324	815	106,401	0	16,873	2,520	14,353
351331	4,261	460,704	71	46,628	40,980	5,648
351334	3,312	432,326	125	48,588	11,220	37,368
351335	310	28,115	0	5,677	900	4,777
351343	534	81,888	0	12,299	2,040	10,259
351344	768	128,457	43	24,085	6,540	17,545
361348	73	3,146	0	2,126	900	1,226
361356	4,141	412,170	0	6,549	6,549	0
361365	266	34,943	0	0	0	0
361373	7,819	591,816	0	33,166	20,460	12,706
361390	1,960	262,568	0	37,324	14,340	22,984
361401	1,731	227,262	326	98,514	39,840	58,674
361404	891	130,210	0	2,923	2,923	0
361405	596	218,098	0	32,098	32,098	0
361413	1,673	251,930	0	656	656	0
361424	725	96,045	0	7,589	7,589	0

Appendix D1
2012 Modification of Average Schedules
Sample Average Schedule Company Demand Data

Study Area Code	Interstate Circuits	Switch Circuit Terminations	Adjusted Special Access Non-DSL Revenues	DSL Lines	Number of Exchanges	Sample Weight	Data Collection Year
351246	61	124	1,310	216	2	2.0000	2009
351247	52	89	267	377	4	5.0000	2010
351250	37	75	1,354	210	1	2.0000	2010
351259	716	415	804	1,260	7	2.0000	2010
351261	80	154	2,912	550	4	2.0000	2010
351264	40	74	579	273	2	5.0000	2009
351270	19	37	737	122	1	2.0000	2010
351271	151	296	2,567	694	1	2.0000	2009
351273	46	80	1,299	0	1	12.5679	2009
351274	103	106	5,689	0	1	2.0000	2010
351275	14	24	287	83	1	3.0000	2010
351276	27	48	1,833	352	2	2.0000	2010
351280	21	38	395	167	1	4.0000	2010
351283	117	204	734	199	1	2.0000	2010
351285	70	137	3,384	397	2	2.0000	2010
351291	345	300	4,860	288	4	2.0000	2009
351293	57	100	1,546	465	2	2.0000	2009
351294	34	65	2,150	204	1	2.0000	2009
351301	87	173	5,155	249	3	2.0000	2010
351302	47	87	3,167	547	1	9.2935	2010
351306	682	1,389	648	286	1	2.0000	2009
351319	87	136	16,286	878	6	2.0000	2010
351320	1,030	196	2,238	0	1	2.0000	2009
351322	9	0	2,822	43	1	3.0000	2010
351324	41	42	1,493	0	2	2.0000	2009
351331	670	270	17,004	1,550	6	2.0000	2009
351334	183	374	11,429	1,526	8	2.0000	2010
351335	15	28	2,231	0	1	3.0000	2009
351343	33	64	223	201	1	2.0000	2009
351344	107	200	3,474	0	3	3.0000	2009
361348	15	24	0	0	1	4.0000	2009
361356	144	174	13,228	0	5	5.0000	2009
361365	0	0	1,041	91	1	5.8456	2009
361373	334	449	31,286	0	10	5.0000	2009
361390	234	214	19,878	788	7	2.0000	2009
361401	651	752	2,360	1,098	10	2.0000	2009
361404	72	108	5,193	0	2	5.0000	2009
361405	1,378	0	219	263	3	2.0000	2010
361413	47	0	976	0	4	3.0000	2009
361424	151	204	1,586	306	2	5.0000	2010

Appendix D1
2012 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
361426	513	51,056	0	4,156	3,540	616
361431	2,316	257,673	0	13,887	7,680	6,207
361439	715	63,243	87	4,442	4,442	0
361450	3,735	482,561	0	52,508	22,500	30,008
361475	3,519	352,716	0	31,473	12,060	19,413
361476	405	40,557	0	724	724	0
361479	12,435	2,046,418	0	14,124	14,124	0
361495	660	263,509	0	55,372	11,100	44,272
361505	5,809	721,480	383	66,231	35,700	30,531
361515	1,844	169,299	0	611	611	0
361654	1,539	388,443	0	15,815	15,815	0
371530	1,274	249,664	175	30,741	30,741	0
371555	5,228	893,257	0	9,804	9,804	0
371581	1,537	163,181	178	1,560	1,560	0
381614	1,934	416,931	0	13,619	13,619	0
381615	1,766	238,635	86	7,066	7,066	0
381622	808	127,583	70	3,538	3,538	0
381625	5,487	1,005,130	0	246,500	46,800	199,700
381638	981	211,776	46	18,540	11,760	6,780
383303	34,307	6,744,666	1,902	217,390	217,390	0
391640	1,389	152,067	0	45,475	45,475	0
391660	5,578	983,530	0	15,660	15,660	0
391669	1,946	284,031	128	95,091	22,440	72,651
391671	2,172	434,280	0	65,986	6,660	59,326
391677	4,365	369,294	73	125,139	83,460	41,679
391682	379	55,615	7	23,035	10,980	12,055
391684	1,530	106,018	57	14,871	14,871	0
401712	6,380	1,020,524	168	14,612	14,612	0
401722	3,201	534,874	0	17,763	17,763	0
421759	2,250	557,306	0	5,010	5,010	0
421893	439	55,706	0	0	0	0
421900	1,317	309,206	0	697	697	0
421932	1,268	207,072	0	361	361	0
421942	1,587	351,966	0	90,623	11,700	78,923
462206	66	8,276	0	0	0	0
462210	51	5,835	0	147	147	0
472227	1,300	211,322	0	37,272	11,400	25,872
502283	2,301	393,037	0	74,863	56,400	18,463
532396	571	46,841	0	241	241	0

Appendix D1
2012 Modification of Average Schedules
Sample Average Schedule Company Demand Data

Study Area Code	Interstate Circuits	Switch Circuit Terminations	Adjusted Special Access Non-DSL Revenues	DSL Lines	Number of Exchanges	Sample Weight	Data Collection Year
361426	58	59	0	0	2	5.0000	2009
361431	126	182	8,566	1,055	4	5.0000	2010
361439	105	148	11,826	0	3	2.0000	2010
361450	368	526	7,609	1,927	6	5.0000	2010
361475	197	265	12,772	0	9	2.0000	2009
361476	64	11	2,273	0	1	3.0000	2010
361479	747	762	54,388	0	3	2.0000	2009
361495	181	273	272	213	2	2.0000	2009
361505	584	895	31,995	0	18	2.0000	2010
361515	35	36	8,644	0	1	5.3776	2009
361654	274	67	4,301	0	3	2.0000	2009
371530	513	248	13,855	536	5	2.0000	2010
371555	286	292	48,360	2,435	9	2.0000	2010
371581	130	201	6,657	784	2	2.0000	2009
381614	550	100	73,746	734	6	2.0000	2010
381615	135	195	2,913	449	4	2.0000	2010
381622	95	144	4,689	283	2	2.0000	2009
381625	765	714	33,068	1,619	16	2.0000	2009
381638	192	196	2,839	251	3	2.0000	2009
383303	4,014	4,093	452,478	0	26	2.0000	2009
391640	1,421	107	2,528	589	3	2.0000	2009
391660	377	384	20,963	0	8	5.0000	2009
391669	367	483	0	0	6	2.0000	2009
391671	109	191	34,772	0	1	6.9995	2010
391677	1,364	1,590	6,394	1,963	5	2.0000	2009
391682	179	147	727	169	2	2.0000	2010
391684	1,450	626	1,926	938	2	2.0000	2010
401712	782	916	44,480	2,097	8	2.0000	2010
401722	379	386	20,828	790	8	2.0000	2010
421759	228	88	5,487	1,173	6	2.0000	2010
421893	64	65	6,324	164	1	2.0000	2009
421900	77	79	3,438	426	4	2.0000	2010
421932	75	76	5,655	588	1	5.0876	2009
421942	191	195	16,046	377	3	2.0000	2009
462206	25	25	0	0	1	8.2675	2009
462210	25	26	0	0	1	4.0000	2010
472227	186	190	4,599	0	5	2.0000	2009
502283	922	703	149,286	813	5	2.0000	2009
532396	29	30	3,380	264	1	5.0000	2009

APPENDIX D2

2011 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	Interstate Toll Circuit Terminations	Imputed ITD	DSL Lines Count	Non-DSL Special Access Revenues	Data Collection Year	Sample Weight	DSL Out
1001	1	963	194,797	3.0	0	1,699	0	1,699	261	0	261	0	238	243	2010	3	0
1002	4	8,609	1,925,119	3.0	0	5,140	0	5,140	1,026	0	1,026	365	2,099	17,736	2009	3	0
1003	9	19,282	5,097,414	2.5	276,914	82,200	17,904	100,104	2,520	335	2,185	0	10,756	55,816	2010	2	0
1004	14	19,357	5,628,448	2.5	789,198	68,349	28,594	96,943	1,951	398	1,553	0	8,030	64,449	2009	4	0
1005	11	23,688	5,403,383	2.0	0	28,719	12,069	40,788	1,276	342	934	0	10,087	126,518	2010	4	0
1006	1	6,252	691,623	3.0	0	241	0	241	207	0	207	0	2,087	20,189	2010	3	0
1007	6	6,104	924,842	3.0	0	13	1,619	1,632	138	138	0	0	1,542	14,284	2010	8.38	0
1008	2	3,253	404,066	3.0	0	2	0	2	0	0	0	0	810	18,850	2010	5	0
1009	1	3,052	692,844	3.0	0	2,355	1,783	4,138	240	113	127	0	577	11,886	2009	11.47	0
1010	4	9,259	1,685,428	3.0	0	0	1,028	1,028	858	47	811	0	3,557	82,294	2009	4	0
1011	1	9,223	1,596,980	3.0	0	3,841	0	3,841	276	0	276	0	3,114	93,956	2009	2	0
1012	13	28,158	5,663,509	2.0	0	68,446	399	68,845	1,357	14	1,343	579	8,165	342,492	2010	2	0
1013	3	10,930	2,111,873	2.5	0	5,503	565	6,069	338	82	256	0	0	41,104	2010	7.25	1
1014	2	5,500	876,224	3.0	0	665	195	860	279	44	235	0	1,520	19,865	2009	9.01	0
1015	3	5,449	961,937	3.0	0	4,198	766	4,964	453	45	408	0	2,139	25,307	2010	6.34	0
1016	1	13,766	1,842,810	2.5	0	22,628	0	22,628	1,289	0	1,289	0	0	172,313	2009	2	1
1017	1	7,571	978,539	3.0	0	3,677	1,510	5,187	312	71	241	0	3,041	54,939	2010	3	0
1018	1	4,290	858,920	3.0	0	6,683	0	6,683	327	0	327	0	843	43,112	2009	3	0
1019	7	9,854	1,539,183	3.0	0	59,800	1,108	60,909	1,050	48	1,002	557	3,624	93,048	2010	2	0
1020	1	11,126	2,403,403	2.5	0	6,169	4,419	10,588	855	291	564	0	4,982	53,202	2010	2	0
1021	6	9,883	1,655,049	3.0	0	19,913	9,347	29,260	929	222	707	0	2,643	70,951	2010	4	0
1022	4	10,249	1,435,950	2.5	0	32,967	4,887	37,854	657	91	566	0	4,097	28,262	2009	5.64	0
1023	6	11,350	2,335,699	2.5	0	14,613	1,770	16,383	1,955	146	1,809	720	5,395	67,322	2009	2	0
1024	6	13,580	2,547,689	2.5	0	6,277	8,821	15,098	1,187	181	1,006	975	4,053	100,081	2010	2	0
1025	7	15,689	3,524,971	2.5	0	8,807	20,225	29,032	1,491	705	786	0	6,749	55,095	2010	4	0
1026	3	6,336	2,295,363	3.0	711,363	32,276	0	32,276	888	0	888	573	2,078	43,316	2009	3	0
1027	1	2,643	516,534	3.0	0	6,063	0	6,063	144	0	144	0	940	11,264	2009	9.9	0
1028	4	2,346	811,783	3.0	225,283	10,459	0	10,459	141	0	141	0	706	9,239	2010	11.29	0
1029	2	4,358	1,204,255	3.0	114,755	1,912	84	1,996	264	16	248	0	1,294	21,758	2010	4	0
1030	7	15,185	3,996,399	2.5	200,149	9,742	7,584	17,326	849	237	612	389	8,924	26,384	2010	2	0
1031	6	5,954	1,267,422	3.0	0	10,947	2,087	13,034	364	37	327	291	2,652	15,346	2010	5	0
1032	19	14,781	3,173,725	2.5	0	98,162	4,183	102,345	2,071	62	2,009	704	6,866	32,876	2009	5	0
1033	3	2,698	426,221	3.0	0	444	0	444	104	0	104	0	1,500	10,471	2009	8.37	0
1034	2	4,212	893,796	3.0	0	3,350	0	3,350	474	0	474	398	0	50,268	2009	3	1
1035	5	3,588	453,535	3.0	0	2,019	0	2,019	107	0	107	125	660	17,962	2010	5.35	0
1036	4	7,090	901,460	3.0	0	2,119	271	2,390	216	29	187	0	3,307	33,820	2009	8.09	0
1037	3	4,696	870,481	3.0	0	533	169	702	130	26	104	0	1,561	12,396	2010	9.15	0
1038	15	34,753	6,513,563	2.0	0	202,965	6,805	209,771	2,725	274	2,451	1,039	12,515	87,697	2010	2	0
1039	8	14,384	2,727,334	2.5	0	12,164	4,151	16,315	1,460	78	1,382	0	5,208	50,870	2009	4	0
1040	2	7,452	997,991	3.0	0	5,475	0	5,475	300	0	300	0	0	47,230	2010	2	1
1041	1	5,546	1,107,275	3.0	0	2,438	0	2,438	259	0	259	0	387	19,309	2009	3	0
1042	3	1,633	213,334	3.0	0	731	110	841	95	17	78	0	765	5,658	2009	13.51	0
1043	1	1,542	272,991	3.0	0	1,148	0	1,148	56	0	56	0	647	691	2009	16.55	0

APPENDIX D2

2011 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	Interstate Toll Circuit Terminations	Imputed ITD	DSL Lines Count	Non-DSL Special Access Revenues	Data Collection Year	Sample Weight	DSL Out
1044	1	1,206	199,951	3.0	0	303	0	303	53	0	53	0	370	2,029	2009	30.49	0
1045	4	2,886	450,077	3.0	0	404	0	404	135	0	135	0	1,242	7,612	2010	8.66	0
1046	3	7,111	1,171,973	3.0	0	2,702	1,617	4,320	1,490	131	1,359	657	2,720	28,413	2009	2	0
1047	1	429	70,741	3.0	0	0	0	0	0	0	0	0	0	720	2010	5	1
1048	5	10,776	3,779,457	2.5	1,085,457	9,840	1,209	11,049	1,802	117	1,685	837	3,283	41,450	2009	2	0
1049	6	5,498	724,026	3.0	0	8,424	0	8,424	327	0	327	0	2,611	25,775	2009	6.99	0
1050	3	4,238	1,392,109	3.0	332,609	20,726	0	20,726	553	0	553	0	2,316	14,590	2009	4	0
1051	1	3,008	354,350	3.0	0	14,855	0	14,855	15,104	0	15,104	0	0	13,467	2009	4	1
1052	1	1,494	260,399	3.0	0	12,695	0	12,695	13,302	0	13,302	0	532	4,012	2009	24.71	0
1053	2	1,117	243,140	3.0	0	592	0	592	70	0	70	0	0	2,534	2009	4	1
1054	2	2,304	407,918	3.0	0	26,871	0	26,871	19,893	0	19,893	0	480	4,134	2009	4	0
1055	4	3,966	819,711	3.0	0	37	0	37	47	0	47	18	1,004	10,127	2010	3	0
1056	3	2,066	371,383	3.0	0	22,077	1,349	23,426	14,434	32	14,402	0	548	5,272	2009	4	0
1057	5	2,443	494,683	3.0	0	47,983	660	48,643	549	17	532	337	0	2,279	2010	6.53	1
1058	4	19,715	3,651,893	2.5	0	13,776	1,958	15,734	1,211	122	1,089	0	125	85,397	2010	2	0
1059	1	619	74,352	3.0	0	1,739	0	1,739	174	0	174	0	272	673	2009	20.81	0
1060	6	5,467	986,098	3.0	0	2,247	2,807	5,054	214	79	135	0	2,287	40,104	2009	4	0
1061	1	5,265	814,438	3.0	0	38,198	0	38,198	182	0	182	0	597	27,452	2009	4	0
1062	3	1,470	159,312	3.0	0	1,502	312	1,815	67	19	48	0	728	5,690	2010	17.3	0
1063	4	1,943	198,425	3.0	0	3,073	0	3,073	184	0	184	0	623	5,506	2009	5	0
1064	3	1,226	177,033	3.0	0	2,102	0	2,102	37	0	37	0	421	4,980	2010	2	0
1065	15	6,630	1,214,279	3.0	0	31,956	7,274	39,230	289	91	198	0	2,119	41,711	2009	4	0
1066	12	10,323	1,929,810	2.5	0	13,881	9,255	23,136	18,625	209	18,416	0	4,714	47,572	2010	4	0
1067	12	16,291	2,307,740	2.5	0	62,762	21,932	84,694	888	209	679	426	4,360	75,663	2010	2	0
1068	1	4,252	465,828	3.0	0	10,766	0	10,766	274	0	274	0	2,595	21,120	2010	3	0
1069	1	1,355	116,626	3.0	0	462	0	462	297	0	297	0	420	3,781	2010	4	0
1070	24	14,413	2,061,355	2.5	0	32,242	19,352	51,594	52,265	215	52,050	37,957	5,293	41,122	2010	5	0
1071	1	11,234	1,296,502	2.5	0	10,348	0	10,348	11,304	0	11,304	0	0	38,536	2009	3	1
1072	12	10,537	1,525,326	2.5	0	27,446	0	27,446	25,058	0	25,058	0	0	15,631	2009	5.62	1
1073	3	1,953	276,527	3.0	0	10,413	685	11,098	126	43	83	0	656	6,237	2010	4	0
1074	5	5,276	608,837	3.0	0	7,794	0	7,794	5,602	0	5,602	0	0	25,476	2010	10.17	1
1075	5	3,671	599,150	3.0	0	71,442	0	71,442	89,690	0	89,690	0	0	4,354	2009	5	1
1076	5	1,219	166,496	3.0	0	9,303	0	9,303	4,960	0	4,960	0	0	9,527	2010	5	1
1077	3	6,994	1,532,469	3.0	0	77,726	2,060	79,786	4,016	67	3,949	1,448	0	57,520	2010	2	1
1078	8	2,927	795,362	3.0	63,612	7,072	1,537	8,609	216	74	142	0	694	13,868	2009	11.61	0
1079	1	1,363	245,319	3.0	0	2,439	0	2,439	154	0	154	0	628	7,477	2009	3	0
1080	2	579	149,195	3.0	4,445	930	0	930	39	0	39	0	153	2,518	2010	2	0
1081	20	6,662	1,148,433	3.0	0	45,872	59,547	105,420	590	165	425	0	2,240	61,517	2010	4	0
1082	18	6,431	1,316,006	3.0	0	29,167	28,288	57,455	474	174	300	0	3,924	33,793	2010	4	0
1083	9	2,300	398,001	3.0	0	1,082	4,545	5,626	189	78	111	0	695	1,696	2010	5	0
1084	3	1,786	349,520	3.0	0	14,819	0	14,819	12,723	0	12,723	5,005	546	57,116	2009	5.56	0
1085	13	4,401	819,288	3.0	0	12,128	0	12,128	4,788	0	4,788	0	1,527	23,694	2010	2	0
1086	20	8,394	1,817,015	3.0	0	58,194	21,511	79,705	663	227	436	0	3,593	89,860	2010	2	0

APPENDIX D2

2011 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	Interstate Toll Circuit Terminations	Imputed ITD	DSL Lines Count	Non-DSL Special Access Revenues	Data Collection Year	Sample Weight	DSL Out
1087	15	10,838	1,881,242	2.5	0	39,960	23,802	63,762	508	211	297	0	3,288	62,666	2009	4	0
1088	4	8,752	1,970,724	3.0	0	28,267	0	28,267	455	0	455	0	2,031	135,423	2010	4	0
1089	14	4,792	782,623	3.0	0	44,823	3,104	47,928	961	73	888	520	0	20,139	2010	5	1
1090	2	709	93,839	3.0	0	2,101	248	2,350	60	10	50	0	277	5,711	2010	12.01	0
1091	10	4,261	627,885	3.0	0	56,333	0	56,333	416	0	416	190	1,862	11,208	2010	5	0
1092	25	12,613	2,342,098	2.5	0	74,433	1,044	75,478	1,070	7	1,063	576	6,654	41,531	2009	2	0
1093	9	3,214	738,346	3.0	0	15,649	51,049	66,698	216	94	122	0	1,721	9,938	2010	4	0
1094	24	16,642	3,139,059	2.5	0	83,698	13,923	97,621	1,352	160	1,192	0	5,196	31,501	2010	4	0
1095	5	8,516	1,386,887	3.0	0	6,138	0	6,138	548	0	548	0	3,549	35,379	2009	3	0
1096	10	6,051	1,258,773	3.0	0	9,397	8,088	17,486	516	98	418	0	1,771	33,282	2009	5	0
1097	6	4,437	1,224,983	3.0	115,733	1,346	2,158	3,504	399	170	229	0	1,312	44,015	2010	4	0
1098	12	4,033	1,089,753	3.0	81,503	252	0	252	123	0	123	0	2,117	19,426	2009	4	0
1099	6	1,114	258,771	3.0	0	3,125	0	3,125	93	0	93	0	202	11,805	2009	2	0
1100	18	5,105	712,901	3.0	0	446	0	446	313	0	313	0	2,399	30,136	2010	6.79	0
1101	1	451	68,576	3.0	0	416	0	416	33	0	33	0	183	2,221	2010	26.05	0
1102	15	12,989	2,831,151	2.5	0	42,329	24,770	67,100	18,638	235	18,403	0	2,873	221,458	2009	2	0
1103	31	11,562	2,742,178	2.5	0	15,615	0	15,615	1,252	0	1,252	754	6,220	64,304	2009	2	0
1104	39	13,678	2,887,210	2.5	0	12,995	0	12,995	1,652	0	1,652	0	8,103	70,400	2010	2	0
1105	19	6,279	1,024,856	3.0	0	131,050	0	131,050	8,119	0	8,119	0	4,053	69,847	2010	2	0
1106	10	4,971	1,117,706	3.0	0	1,781	1,786	3,567	304	27	277	0	2,026	56,038	2009	4	0
1107	7	1,850	409,590	3.0	0	2,338	0	2,338	106	0	106	0	758	19,146	2009	9.9	0
1108	6	6,698	1,056,889	3.0	0	100	1,855	1,955	786	76	710	0	2,804	34,611	2010	4	0
1109	1	3,571	394,475	3.0	0	1,964	0	1,964	185	0	185	90	1,522	19,141	2009	3	0
1110	9	14,490	1,719,476	2.5	0	796	5,524	6,320	661	89	572	0	5,093	88,453	2009	4	0
1111	14	3,839	769,488	3.0	0	18,630	9,753	28,383	514	139	375	0	1,545	2,943	2010	10.03	0
1112	12	3,554	624,837	3.0	0	9,502	0	9,502	420	0	420	0	1,308	15,640	2009	9.15	0
1113	14	6,936	1,215,138	3.0	0	16,463	6,040	22,503	428	52	376	0	3,140	45,370	2009	5	0
1114	3	1,241	208,268	3.0	0	9,902	0	9,902	737	0	737	283	66	10,216	2010	3	0
1115	2	7,324	1,337,611	3.0	0	1,679	3,745	5,425	937	277	660	0	0	48,220	2009	3	1
1116	10	6,797	918,907	3.0	0	19,327	6,288	25,615	356	89	267	0	2,972	44,993	2009	4	0
1117	9	3,658	486,728	3.0	0	17,474	0	17,474	332	0	332	228	1,375	31,377	2010	3	0
1118	2	3,470	714,765	3.0	0	5,807	0	5,807	254	0	254	177	983	22,995	2009	5	0
1119	6	2,952	426,953	3.0	0	3,007	1,425	4,432	510	47	463	298	562	11,282	2010	5	0
1120	3	7,654	1,032,909	3.0	0	3,679	0	3,679	143	0	143	113	3,477	39,191	2010	2	0
1121	1	686	146,795	3.0	0	1,050	0	1,050	181	0	181	0	294	6,755	2010	18.01	0
1122	22	13,589	6,583,324	2.5	3,186,074	96,123	32,670	128,792	2,111	251	1,860	615	3,597	170,212	2009	2	0
1123	5	5,220	2,323,272	3.0	1,018,272	5,433	0	5,433	499	0	499	266	1,379	35,255	2009	3	0
1124	76	47,642	7,703,006	2.0	0	270,705	0	270,705	3,225	0	3,225	2,040	26,460	507,675	2009	2	0
1125	6	6,781	1,525,438	3.0	0	4,363	581	4,944	1,213	78	1,135	1,004	2,085	50,694	2010	2	0
1126	5	754	116,877	3.0	0	2,119	843	2,962	66	18	48	0	281	4,958	2009	6.77	0
1127	5	694	143,126	3.0	0	2,492	906	3,398	162	29	133	0	0	4,707	2010	5	1
1128	14	5,271	773,377	3.0	0	24,027	3,850	27,876	567	59	508	347	1,318	90,216	2010	5	0
1129	2	4,982	575,698	3.0	0	1,533	0	1,533	188	0	188	0	1,538	25,577	2009	7.05	0

APPENDIX D2

2011 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	Interstate Toll Circuit Terminations	Imputed ITD	DSL Lines Count	Non-DSL Special Access Revenues	Data Collection Year	Sample Weight	DSL Out
1130	16	4,470	413,582	3.0	0	16,111	7,434	23,545	360	108	252	0	2,002	58,324	2010	4	0
1131	17	6,585	666,486	3.0	0	34,621	4,184	38,805	511	96	415	306	2,603	38,365	2009	5	0
1132	8	4,307	670,014	3.0	0	13,047	524	13,571	547	35	512	286	1,412	27,013	2009	5.07	0
1133	21	26,310	3,193,739	2.0	0	26,646	0	26,646	2,595	0	2,595	1,568	5,837	146,850	2009	2	0
1134	15	38,496	5,358,284	2.0	0	40,662	0	40,662	2,761	0	2,761	1,847	19,413	313,161	2010	2	0
1135	15	15,663	1,913,684	2.5	0	10,671	794	11,465	764	60	704	452	4,229	109,860	2010	4	0
1136	10	1,904	153,622	3.0	0	1,910	377	2,287	139	20	119	0	447	63,740	2009	9.01	0
1137	1	13,762	2,900,130	2.5	0	0	0	0	816	0	816	0	0	9,180	2009	2	1
1138	3	2,262	176,409	3.0	0	1,928	0	1,928	223	0	223	0	1,016	10,104	2009	8	0
1139	3	936	77,428	3.0	0	2,384	158	2,543	73	16	57	0	302	10,829	2010	13.74	0
1140	6	4,202	356,192	3.0	0	38,150	2,981	41,131	375	52	323	0	1,220	41,072	2009	4	0
1141	16	4,327	412,028	3.0	0	39,535	10,763	50,299	437	101	336	235	1,909	24,729	2009	5	0
1142	14	6,361	542,507	3.0	0	65,943	0	65,943	775	0	775	405	2,063	36,609	2009	5	0
1143	17	5,921	401,520	3.0	0	23,488	21,123	44,611	376	131	245	0	1,954	102,572	2009	4	0
1144	1	2,516	359,536	3.0	0	868	0	868	46	0	46	0	346	14,812	2010	10.2	0
1145	10	6,654	1,575,209	3.0	0	13,763	0	13,763	584	0	584	272	2,552	72,906	2009	2	0
1146	7	4,078	475,402	3.0	0	12,682	0	12,682	630	0	630	0	511	86,668	2010	5	0
1147	3	1,044	343,325	3.0	82,325	858	0	858	118	0	118	0	237	6,791	2009	11.12	0
1148	6	4,087	1,029,383	3.0	7,633	0	0	0	339	0	339	0	1,410	61,598	2010	4	0
1149	1	3,809	954,870	3.0	2,620	8,469	0	8,469	325	0	325	0	910	90,661	2010	3	0
1150	1	1,102	632,718	3.0	357,218	18,875	0	18,875	48	0	48	0	285	4,246	2010	7.98	0
1151	3	1,421	184,294	3.0	0	7,649	482	8,131	294	17	277	0	321	6,455	2009	15.54	0
1152	1	183	39,479	3.0	0	2	0	2	10	0	10	0	102	3,226	2009	13.97	0
1153	1	231	27,061	3.0	0	0	0	0	15	0	15	0	0	3,253	2010	34.35	1
1154	9	4,176	1,183,133	3.0	139,133	17,789	2,056	19,845	623	83	540	0	1,798	16,622	2009	4	0
1155	5	6,326	1,828,770	3.0	247,270	35,368	1,066	36,435	424	73	351	0	2,083	13,410	2010	4	0
1156	3	1,165	260,027	3.0	0	28,007	2,587	30,594	241	18	223	0	457	621	2010	13.74	0
1157	7	671	85,468	3.0	0	541	0	541	100	0	100	0	124	1,256	2009	5	0
1158	5	4,438	1,186,607	3.0	77,107	9,356	0	9,356	550	0	550	0	2,526	52,782	2010	4	0
1159	13	7,218	1,894,067	3.0	89,567	256	38,196	38,453	255	198	57	0	0	28,962	2010	4	1
1160	27	10,133	3,128,248	2.5	594,998	174,027	27,136	201,163	2,046	327	1,719	810	3,859	79,483	2009	2	0
1161	33	11,477	3,133,507	2.5	264,257	148,290	9,035	157,325	1,270	263	1,007	513	4,703	120,762	2009	2	0
1162	6	1,505	401,373	3.0	25,123	23,124	0	23,124	118	0	118	0	585	21,294	2009	13.13	0
1163	26	18,521	4,033,908	2.5	0	18,613	15,426	34,038	1,779	244	1,535	0	5,501	84,065	2009	2	0
1164	26	10,376	2,410,409	2.5	0	127,099	12,129	139,228	1,546	187	1,359	685	3,090	83,959	2009	2	0
1165	1	1,168	120,988	3.0	0	2,224	0	2,224	159	0	159	0	294	15,502	2009	14.31	0
1166	2	626	190,780	3.0	34,280	3,827	705	4,532	70	11	59	0	255	5,218	2009	12.38	0
1167	24	10,402	2,235,700	2.5	0	609,361	50,057	659,418	1,778	290	1,488	552	3,154	191,462	2010	2	0
1168	8	1,678	368,800	3.0	0	1,227	1,419	2,646	209	65	144	0	352	6,752	2009	10.83	0
1169	1	2,482	300,177	3.0	0	133	0	133	102	0	102	0	13	5,233	2009	2	0
1170	1	2,121	263,171	3.0	0	5,096	0	5,096	126	0	126	0	1,353	10,553	2010	3	0
1171	6	3,657	656,079	3.0	0	25,963	1,060	27,023	422	57	365	0	1,910	26,072	2010	4	0
1172	11	13,768	1,469,701	2.5	0	12,871	583	13,454	628	36	592	0	6,105	246,258	2009	4	0

APPENDIX D2

2011 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	Interstate Toll Circuit Terminations	Imputed ITD	DSL Lines Count	Non-DSL Special Access Revenues	Data Collection Year	Sample Weight	DSL Out
1173	9	867	325,984	3.0	109,234	267,814	0	267,814	988	0	988	280	294	5,677	2009	2	0
1174	12	12,998	2,767,024	2.5	0	137,076	24,327	161,403	1,570	306	1,264	0	3,188	108,091	2010	4	0
1175	10	18,508	3,070,312	2.5	0	303,648	20,523	324,171	907	159	748	0	7,482	329,436	2009	4	0
1176	4	2,377	747,098	3.0	152,848	10,940	0	10,940	303	0	303	0	1,052	11,563	2010	4	0
1177	4	2,790	868,296	3.0	170,796	11,655	0	11,655	238	0	238	0	1,879	35,090	2010	4	0
1178	2	27	2,416	3.0	0	24	0	24	15	0	15	0	2	176	2009	5	0
1179	1	18,027	3,010,081	2.5	0	518,813	0	518,813	5,812	0	5,812	0	0	221,152	2010	2	1
1180	4	2,462	644,900	3.0	29,400	632	0	632	174	0	174	0	834	30,468	2010	7.29	0
1181	2	3,216	497,207	3.0	0	604	0	604	105	0	105	0	1,138	13,337	2010	8.4	0
1182	2	1,104	283,507	3.0	7,507	2,192	366	2,558	87	19	68	0	510	5,839	2010	11.07	0
1183	2	12,297	2,590,995	2.5	0	82,060	2,549	84,609	2,559	28	2,531	1,533	6,502	45,114	2009	2	0
1184	1	4,042	619,696	3.0	0	6,877	0	6,877	267	0	267	0	2,477	15,770	2010	3	0
1185	1	9,563	1,552,407	3.0	0	28,477	2,007	30,484	541	138	403	149	0	56,031	2010	2	1
1186	10	8,057	1,486,460	3.0	0	6,134	1,405	7,539	329	57	272	0	3,507	34,457	2009	4	0
1187	1	605	123,460	3.0	0	730	0	730	115	0	115	0	125	9,394	2010	22.9	0
1188	1	206	67,555	3.0	16,055	0	2,601	2,601	11	11	0	0	50	721	2010	12.51	0
1189	5	1,604	411,681	3.0	10,681	43,804	3,869	47,673	133	50	83	0	652	25,928	2010	4	0
1190	1	1,664	301,094	3.0	0	302	0	302	88	0	88	0	722	4,918	2010	11.93	0
1191	1	6,418	1,529,158	3.0	0	14,840	292	15,132	823	27	796	324	2,270	36,954	2010	2	0
1192	1	6,321	634,076	3.0	0	751	0	751	24	0	24	0	2,585	25,571	2010	3	0
1193	8	8,732	706,272	3.0	0	10,724	0	10,724	176	0	176	0	3,530	39,011	2010	5	0
1194	3	21,159	2,702,356	2.0	0	142,473	8,689	151,161	587	123	464	0	9,253	128,591	2010	4	0
1195	2	121	80,474	3.0	50,224	131,300	0	131,300	720	0	720	190	32	9,059	2010	2	0
1196	2	11,282	3,125,094	2.5	304,594	10,733	198	10,931	830	45	785	0	4,367	134,371	2009	2	0
1197	4	3,551	689,631	3.0	0	9,560	616	10,176	430	50	380	164	1,780	37,707	2010	5	0
1198	3	9,899	2,795,770	3.0	321,020	58	320	379	591	40	551	0	4,770	78,283	2009	4	0
1199	6	982	245,227	3.0	0	3,012	1,619	4,631	107	30	77	0	291	27,828	2009	4	0
1200	1	163	70,540	3.0	29,790	12	0	12	19	0	19	0	98	4,296	2010	10.63	0
1201	11	7,460	3,193,712	3.0	1,328,712	1,653	0	1,653	724	0	724	0	1,369	106,559	2010	4	0
1202	1	7,378	1,827,185	3.0	0	1,253	0	1,253	1,253	0	1,253	0	2,702	59,790	2010	2	0
1203	11	48,585	11,410,838	2.0	0	9,247	10,057	19,304	6,028	265	5,763	2,423	24,594	344,949	2009	2	0

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
200301	345,720,008	200601	345,429,949	200901	265,136,636
200302	348,551,607	200602	332,016,893	200902	263,122,113
200303	328,703,540	200603	322,859,385	200903	251,838,426
200304	337,103,244	200604	330,294,375	200904	250,260,752
200305	328,138,635	200605	320,825,248	200905	249,705,791
200306	341,845,894	200606	323,577,608	200906	247,945,957
200307	336,156,296	200607	327,142,699	200907	240,426,087
200308	345,508,002	200608	337,913,508	200908	243,859,764
200309	350,012,053	200609	326,125,772	200909	239,560,065
200310	338,739,011	200610	324,621,376	200910	241,997,024
200311	341,228,895	200611	312,899,776	200911	242,315,793
200312	348,839,996	200612	312,055,443	200912	243,588,794
200401	351,659,613	200701	327,802,418	201001	247,535,305
200402	354,717,091	200702	312,586,018	201002	246,312,353
200403	348,836,604	200703	302,929,231	201003	227,159,357
200404	342,678,985	200704	300,927,984	201004	223,834,303
200405	335,122,206	200705	295,028,209	201005	220,313,277
200406	347,153,038	200706	294,494,935	201006	221,351,244
200407	342,910,405	200707	293,799,099	201007	219,644,503
200408	362,165,599	200708	304,413,545	201008	226,457,158
200409	353,595,710	200709	279,350,769	201009	219,743,229
200410	339,965,247	200710	293,456,502	201010	214,478,466
200411	342,459,407	200711	289,581,241	201011	215,672,899
200412	344,759,187	200712	299,020,327	201012	214,811,831
200501	359,173,220	200801	294,991,677	201101	214,529,394
200502	348,357,807	200802	291,119,867	201102	210,633,782
200503	339,158,466	200803	283,392,011	201103	199,833,884
200504	338,659,689	200804	284,920,097	201104	203,396,917
200505	339,128,434	200805	279,311,775	201105	199,580,565
200506	333,252,466	200806	278,532,249		
200507	336,330,112	200807	281,816,741		
200508	351,149,236	200808	274,690,254		
200509	339,995,987	200809	272,681,890		
200510	344,963,757	200810	264,958,982		
200511	337,158,941	200811	265,413,487		
200512	336,930,824	200812	263,898,376		

Appendix E

2012 Modification of Average Schedules

Impacts of Proposed Formulas for July 2012 Using 9/11 View of 7/11 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
170277	1,864	4,635	6,499	1,565	3,895	5,459	-1,040	35	-29.71	-16.00%
613005	2,253	6,831	9,084	1,958	5,459	7,417	-1,667	62	-26.88	-18.35%
361500	1,911	4,331	6,242	1,668	3,667	5,336	-907	41	-22.12	-14.53%
462210	2,235	5,514	7,749	1,851	4,761	6,612	-1,137	52	-21.87	-14.68%
381601	2,050	5,719	7,769	1,781	4,910	6,691	-1,078	50	-21.57	-13.88%
391405	14,162	30,356	44,518	13,403	22,892	36,296	-8,222	460	-17.87	-18.47%
341041	3,021	7,772	10,793	2,690	6,554	9,244	-1,549	93	-16.66	-14.35%
351407	6,475	16,115	22,590	5,966	13,556	19,522	-3,068	193	-15.90	-13.58%
462206	2,333	3,810	6,143	2,003	3,206	5,209	-934	62	-15.06	-15.20%
361348	2,499	4,059	6,558	2,182	3,317	5,498	-1,060	73	-14.52	-16.16%
341046	4,207	7,564	11,771	3,814	5,953	9,767	-2,004	140	-14.32	-17.03%
330848	5,538	10,239	15,777	4,942	8,381	13,323	-2,454	173	-14.18	-15.55%
351121	3,477	8,565	12,043	3,046	7,538	10,584	-1,459	109	-13.38	-12.11%
371590	2,593	5,727	8,319	2,279	5,124	7,403	-916	71	-12.90	-11.01%
341092	2,889	6,293	9,182	2,528	5,718	8,246	-936	77	-12.15	-10.19%
341021	3,181	3,978	7,159	2,770	3,370	6,140	-1,019	96	-10.61	-14.23%
351275	4,789	10,298	15,088	4,460	8,940	13,401	-1,687	172	-9.81	-11.18%
361372	5,258	12,719	17,977	5,064	11,292	16,356	-1,621	171	-9.48	-9.02%
351126	5,179	7,962	13,141	4,741	7,052	11,792	-1,349	148	-9.11	-10.26%
361405	18,351	33,978	52,329	17,553	29,976	47,529	-4,800	577	-8.32	-9.17%
351108	3,543	4,210	7,753	3,192	3,623	6,815	-938	116	-8.09	-12.10%
361401	51,341	74,599	125,940	48,907	63,213	112,120	-13,820	1,719	-8.04	-10.97%
310688	20,031	51,210	71,241	20,687	42,810	63,497	-7,745	990	-7.82	-10.87%
351334	80,661	118,543	199,204	82,942	90,590	173,533	-25,671	3,292	-7.80	-12.89%
613026	5,507	9,420	14,928	5,187	8,411	13,598	-1,329	191	-6.96	-8.91%

Appendix E

2012 Modification of Average Schedules

Impacts of Proposed Formulas for July 2012 Using 9/11 View of 7/11 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
170161	3,337,471	2,045,266	5,382,738	2,255,339	1,695,215	3,950,554	-1,432,183	209,720	-6.83	-26.61%
361512	4,665	7,688	12,353	4,235	7,202	11,437	-917	138	-6.64	-7.42%
351335	7,527	15,429	22,956	7,406	13,537	20,943	-2,013	307	-6.56	-8.77%
351247	22,096	25,263	47,359	20,681	21,590	42,272	-5,087	781	-6.51	-10.74%
351133	21,453	34,553	56,006	20,477	30,894	51,371	-4,635	729	-6.36	-8.28%
351149	7,093	10,885	17,978	6,781	9,699	16,480	-1,498	244	-6.14	-8.33%
381614	49,952	113,630	163,582	50,063	101,722	151,786	-11,797	1,924	-6.13	-7.21%
340976	85,901	113,377	199,278	81,702	98,114	179,816	-19,462	3,413	-5.70	-9.77%
351342	5,239	10,965	16,204	4,852	10,395	15,246	-957	176	-5.44	-5.91%
351125	80,703	104,301	185,004	82,723	79,307	162,030	-22,974	4,226	-5.44	-12.42%
170193	703,623	789,703	1,493,326	671,351	596,080	1,267,431	-225,896	45,411	-4.97	-15.13%
391664	82,517	81,099	163,616	80,169	67,057	147,226	-16,390	3,389	-4.84	-10.02%
361381	5,420	7,206	12,626	4,998	6,746	11,743	-882	186	-4.74	-6.99%
381509	8,424	14,172	22,596	7,735	13,684	21,419	-1,177	263	-4.48	-5.21%
220395	61,000	86,913	147,913	64,808	67,235	132,043	-15,870	3,620	-4.38	-10.73%
351260	69,779	71,533	141,312	71,138	54,799	125,937	-15,375	3,525	-4.36	-10.88%
421876	4,447	9,436	13,883	4,071	9,145	13,216	-666	153	-4.36	-4.80%
361365	6,319	8,527	14,846	6,328	7,378	13,706	-1,140	269	-4.24	-7.68%
351266	6,090	11,666	17,757	5,851	10,971	16,822	-935	225	-4.15	-5.26%
351232	14,607	25,512	40,118	13,999	23,994	37,993	-2,126	513	-4.14	-5.30%
341017	20,104	27,411	47,515	21,400	21,846	43,245	-4,269	1,035	-4.12	-8.98%
351282	26,682	28,324	55,006	26,067	24,484	50,551	-4,455	1,087	-4.10	-8.10%
190220	4,635	9,687	14,322	4,251	9,414	13,665	-657	164	-4.01	-4.59%
361439	19,046	23,961	43,007	18,206	22,029	40,235	-2,772	710	-3.90	-6.45%
351098	7,465	12,877	20,341	7,468	11,748	19,216	-1,125	299	-3.76	-5.53%

Appendix E

2012 Modification of Average Schedules

Impacts of Proposed Formulas for July 2012 Using 9/11 View of 7/11 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
330881	385,761	338,821	724,581	367,310	261,552	628,861	-95,720	25,957	-3.69	-13.21%
300663	6,746	10,566	17,312	6,686	9,772	16,458	-854	246	-3.47	-4.93%
361409	122,782	113,712	236,494	119,082	87,743	206,825	-29,669	8,601	-3.45	-12.55%
431968	28,347	47,343	75,690	29,785	40,833	70,617	-5,073	1,477	-3.43	-6.70%
351238	6,609	10,409	17,018	6,355	9,821	16,176	-842	260	-3.24	-4.95%
330915	57,544	55,573	113,118	57,784	43,411	101,195	-11,923	3,732	-3.19	-10.54%
220387	203,143	177,961	381,104	197,207	140,731	337,938	-43,166	13,621	-3.17	-11.33%
320816	7,620	9,965	17,584	7,728	8,832	16,559	-1,025	327	-3.13	-5.83%
391682	12,211	18,630	30,841	11,506	18,168	29,674	-1,167	376	-3.10	-3.78%
250322	69,640	95,494	165,134	70,314	84,096	154,410	-10,724	3,520	-3.05	-6.49%
361495	18,979	20,705	39,685	18,480	19,230	37,710	-1,975	650	-3.04	-4.98%
361450	69,514	57,782	127,296	72,933	43,626	116,558	-10,737	3,629	-2.96	-8.43%
190237	31,162	47,177	78,339	32,713	41,918	74,631	-3,708	1,304	-2.84	-4.73%
432141	17,588	29,415	47,003	16,767	28,485	45,252	-1,751	630	-2.78	-3.72%
351405	51,174	98,240	149,414	51,237	92,689	143,925	-5,489	2,019	-2.72	-3.67%
330944	129,597	114,994	244,592	127,900	95,318	223,218	-21,374	7,865	-2.72	-8.74%
351265	5,392	11,024	16,416	5,105	10,827	15,932	-484	182	-2.66	-2.95%
250312	92,339	72,664	165,003	88,765	60,270	149,035	-15,968	6,055	-2.64	-9.68%
383303	579,426	602,444	1,181,869	609,327	486,615	1,095,942	-85,928	33,768	-2.54	-7.27%
361426	12,415	13,304	25,719	11,989	12,468	24,457	-1,261	498	-2.53	-4.90%
280460	77,980	87,254	165,233	82,876	70,781	153,657	-11,576	4,639	-2.50	-7.01%
100020	71,478	60,799	132,276	73,510	49,193	122,704	-9,573	3,960	-2.42	-7.24%
330846	63,921	61,783	125,704	65,762	51,402	117,164	-8,539	3,603	-2.37	-6.79%
220364	105,338	105,615	210,953	110,492	86,017	196,509	-14,445	6,102	-2.37	-6.85%
330955	112,784	70,024	182,808	107,807	57,762	165,570	-17,239	7,292	-2.36	-9.43%

Appendix E

2012 Modification of Average Schedules

Impacts of Proposed Formulas for July 2012 Using 9/11 View of 7/11 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
330842	92,131	86,834	178,965	95,420	70,998	166,418	-12,548	5,326	-2.36	-7.01%
170165	611,389	406,747	1,018,136	592,316	326,701	919,018	-99,118	43,175	-2.30	-9.74%
190250	385,869	386,832	772,701	399,633	321,292	720,925	-51,775	22,580	-2.29	-6.70%
230491	1,014,620	623,443	1,638,064	978,749	494,333	1,473,082	-164,982	72,144	-2.29	-10.07%
351107	7,031	10,219	17,250	6,756	9,864	16,620	-629	279	-2.26	-3.65%
351177	30,035	24,353	54,388	30,586	20,798	51,384	-3,005	1,337	-2.25	-5.52%
330938	102,329	83,596	185,926	105,732	67,027	172,759	-13,167	5,869	-2.24	-7.08%
330930	57,677	48,330	106,007	61,642	37,364	99,006	-7,001	3,182	-2.20	-6.60%
250283	150,407	119,281	269,689	150,558	99,523	250,081	-19,608	9,029	-2.17	-7.27%
351114	8,836	13,444	22,280	9,060	12,476	21,535	-745	345	-2.16	-3.34%
300590	22,318	27,662	49,981	22,366	25,749	48,115	-1,866	871	-2.14	-3.73%
170156	55,548	37,691	93,238	56,073	29,084	85,157	-8,081	3,774	-2.14	-8.67%
170204	43,443	61,307	104,749	46,058	53,729	99,788	-4,962	2,355	-2.11	-4.74%
361505	134,589	93,604	228,193	133,460	82,694	216,154	-12,038	5,809	-2.07	-5.28%
170191	190,710	146,292	337,002	196,825	119,276	316,102	-20,900	10,218	-2.05	-6.20%
300585	9,685	13,595	23,279	10,397	11,924	22,321	-959	480	-2.00	-4.12%
150125	96,712	76,352	173,064	98,643	62,296	160,939	-12,125	6,168	-1.97	-7.01%
340998	9,415	12,307	21,722	10,010	10,856	20,866	-856	441	-1.94	-3.94%
340990	6,475	6,299	12,775	6,353	5,934	12,287	-488	256	-1.91	-3.82%
100022	87,223	72,478	159,701	90,914	59,764	150,678	-9,023	5,128	-1.76	-5.65%
472227	32,437	33,824	66,260	31,393	32,623	64,016	-2,244	1,285	-1.75	-3.39%
320829	50,633	42,029	92,662	51,573	35,649	87,222	-5,441	3,128	-1.74	-5.87%
170162	557,608	344,221	901,830	562,619	274,186	836,805	-65,024	37,881	-1.72	-7.21%
391660	99,980	73,883	173,863	105,072	59,408	164,480	-9,383	5,479	-1.71	-5.40%
350739	5,441	9,491	14,932	5,006	9,599	14,605	-327	191	-1.71	-2.19%

Appendix E

2012 Modification of Average Schedules

Impacts of Proposed Formulas for July 2012 Using 9/11 View of 7/11 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
260398	309,300	234,543	543,843	317,662	194,276	511,938	-31,904	18,807	-1.70	-5.87%
361440	36,311	36,436	72,747	37,793	32,183	69,975	-2,772	1,648	-1.68	-3.81%
140064	65,892	80,766	146,657	69,297	71,732	141,029	-5,628	3,360	-1.68	-3.84%
351168	47,227	64,092	111,318	44,834	63,952	108,786	-2,532	1,653	-1.53	-2.27%
170151	226,320	109,276	335,595	219,890	91,130	311,020	-24,576	16,091	-1.53	-7.32%
100019	93,373	52,178	145,551	94,841	43,565	138,406	-7,144	4,865	-1.47	-4.91%
351424	22,889	26,717	49,606	22,983	25,354	48,337	-1,269	894	-1.42	-2.56%
351307	4,704	10,029	14,733	4,389	10,109	14,498	-235	166	-1.41	-1.59%
361475	73,310	48,629	121,940	75,414	41,787	117,201	-4,738	3,395	-1.40	-3.89%
351301	17,587	30,574	48,161	16,369	31,012	47,381	-780	566	-1.38	-1.62%
300659	102,710	61,032	163,742	103,743	51,310	155,053	-8,689	6,470	-1.34	-5.31%
310675	73,738	50,801	124,538	76,435	42,777	119,212	-5,326	4,157	-1.28	-4.28%
330970	82,832	70,018	152,850	87,836	58,961	146,797	-6,053	4,913	-1.23	-3.96%
371530	37,218	59,739	96,957	35,640	59,826	95,467	-1,490	1,228	-1.21	-1.54%
351228	6,285	10,576	16,861	6,007	10,574	16,581	-279	236	-1.18	-1.66%
330943	44,306	49,759	94,064	47,425	43,532	90,957	-3,107	2,633	-1.18	-3.30%
200258	25,593	29,643	55,235	26,402	27,316	53,718	-1,518	1,301	-1.17	-2.75%
351137	13,726	21,580	35,305	13,467	21,273	34,740	-565	497	-1.14	-1.60%
361479	182,954	97,141	280,096	182,575	83,966	266,541	-13,554	12,012	-1.13	-4.84%
330967	43,020	37,073	80,093	44,041	33,330	77,371	-2,722	2,503	-1.09	-3.40%
351270	6,516	10,838	17,354	6,176	10,928	17,104	-250	249	-1.01	-1.44%
170196	114,245	77,158	191,403	119,263	65,417	184,680	-6,723	6,776	-0.99	-3.51%
220324	42,274	43,124	85,398	44,235	38,627	82,862	-2,536	2,568	-0.99	-2.97%
361390	51,500	64,531	116,031	50,177	63,953	114,130	-1,901	1,943	-0.98	-1.64%
391671	38,176	49,811	87,987	40,153	45,765	85,919	-2,068	2,119	-0.98	-2.35%

Appendix E

2012 Modification of Average Schedules

Impacts of Proposed Formulas for July 2012 Using 9/11 View of 7/11 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
250311	36,654	34,076	70,730	39,169	29,818	68,987	-1,743	1,794	-0.97	-2.46%
250301	35,100	42,686	77,786	36,868	39,111	75,979	-1,807	1,879	-0.96	-2.32%
190253	33,073	39,418	72,491	34,674	36,057	70,732	-1,759	1,868	-0.94	-2.43%
351310	11,528	16,245	27,773	12,036	15,295	27,331	-442	472	-0.94	-1.59%
442043	14,457	20,834	35,291	14,223	20,533	34,756	-535	577	-0.93	-1.52%
361373	132,545	95,662	228,207	139,563	81,585	221,149	-7,059	7,779	-0.91	-3.09%
240546	237,980	149,939	387,919	249,781	125,800	375,581	-12,338	14,410	-0.86	-3.18%
320744	28,682	28,045	56,727	30,723	24,874	55,596	-1,131	1,353	-0.84	-1.99%
330843	73,037	50,248	123,284	76,891	42,770	119,661	-3,623	4,352	-0.83	-2.94%
330880	92,087	59,315	151,402	97,079	49,834	146,913	-4,489	5,439	-0.83	-2.97%
290570	87,071	58,963	146,034	90,489	51,665	142,154	-3,880	4,704	-0.82	-2.66%
371555	98,332	112,364	210,697	104,350	102,524	206,874	-3,822	5,084	-0.75	-1.81%
300651	7,656	8,032	15,688	7,675	7,774	15,449	-239	321	-0.75	-1.52%
330914	73,559	48,618	122,176	77,829	41,476	119,305	-2,872	4,394	-0.65	-2.35%
361356	69,304	39,197	108,501	72,920	32,926	105,846	-2,655	4,096	-0.65	-2.45%
361502	35,724	44,656	80,381	37,966	41,203	79,169	-1,212	1,901	-0.64	-1.51%
310735	17,816	14,290	32,106	19,111	12,428	31,539	-567	899	-0.63	-1.77%
361396	51,746	32,340	84,086	55,301	27,039	82,340	-1,746	2,873	-0.61	-2.08%
170179	74,569	45,172	119,741	77,889	39,087	116,976	-2,765	4,674	-0.59	-2.31%
361443	161,355	108,780	270,135	171,938	93,102	265,039	-5,096	9,676	-0.53	-1.89%
170215	14,895	20,557	35,453	15,546	19,555	35,102	-351	705	-0.50	-0.99%
290553	530,363	253,923	784,286	554,827	214,708	769,535	-14,751	30,067	-0.49	-1.88%
100005	10,114	11,021	21,135	10,967	9,916	20,883	-252	532	-0.47	-1.19%
361472	102,800	91,232	194,033	109,070	82,570	191,640	-2,393	5,474	-0.44	-1.23%
522430	63,581	38,864	102,445	66,927	34,008	100,936	-1,509	3,704	-0.41	-1.47%

Appendix E

2012 Modification of Average Schedules

Impacts of Proposed Formulas for July 2012 Using 9/11 View of 7/11 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
351150	9,339	9,616	18,956	10,046	8,733	18,779	-177	482	-0.37	-0.93%
351344	21,428	32,374	53,802	20,317	33,248	53,565	-237	710	-0.33	-0.44%
220389	94,105	94,680	188,786	96,293	90,929	187,223	-1,563	4,871	-0.32	-0.83%
351259	52,772	73,204	125,976	50,982	74,422	125,404	-572	1,942	-0.29	-0.45%
361427	304,337	0	304,337	298,721	0	298,721	-5,616	19,981	-0.28	-1.85%
340983	19,522	22,121	41,643	20,867	20,457	41,324	-319	1,156	-0.28	-0.77%
351308	9,517	16,165	25,682	9,699	15,887	25,586	-96	376	-0.25	-0.37%
391650	140,958	0	140,958	138,831	0	138,831	-2,127	9,426	-0.23	-1.51%
351179	7,261	11,803	19,064	7,151	11,857	19,008	-56	281	-0.20	-0.29%
351213	13,603	0	13,603	13,503	0	13,503	-100	505	-0.20	-0.73%
341050	38,303	25,224	63,527	39,653	23,449	63,102	-425	2,299	-0.18	-0.67%
300633	9,967	13,593	23,560	11,021	12,447	23,468	-92	523	-0.18	-0.39%
442107	89,605	0	89,605	88,523	0	88,523	-1,083	6,231	-0.17	-1.21%
190226	340,922	0	340,922	336,877	0	336,877	-4,044	23,632	-0.17	-1.19%
351115	30,209	34,306	64,514	32,222	31,950	64,173	-342	2,180	-0.16	-0.53%
361430	144,999	85,435	230,434	155,108	74,016	229,124	-1,310	8,810	-0.15	-0.57%
361476	8,468	8,143	16,611	8,946	7,610	16,556	-55	399	-0.14	-0.33%
401712	119,301	137,962	257,263	122,090	134,425	256,516	-747	6,260	-0.12	-0.29%
170210	23,316	22,336	45,652	24,803	20,744	45,547	-105	1,178	-0.09	-0.23%
381625	137,664	136,820	274,484	137,328	136,704	274,032	-451	5,568	-0.08	-0.16%
310676	99,278	48,625	147,903	105,230	42,279	147,509	-394	6,205	-0.06	-0.27%
290598	29,968	33,167	63,135	29,259	33,881	63,139	4	1,158	0.00	0.01%
351274	23,806	26,930	50,736	24,958	25,806	50,764	28	1,243	0.02	0.06%
351139	32,254	44,340	76,594	32,307	44,377	76,684	90	1,318	0.07	0.12%
330951	41,706	36,671	78,376	43,682	34,881	78,563	187	2,513	0.07	0.24%

Appendix E

2012 Modification of Average Schedules

Impacts of Proposed Formulas for July 2012 Using 9/11 View of 7/11 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
190238	39,045	37,486	76,531	39,026	37,664	76,691	159	1,550	0.10	0.21%
351217	23,370	34,801	58,171	23,308	34,984	58,292	120	839	0.14	0.21%
240516	200,337	0	200,337	202,413	0	202,413	2,075	12,899	0.16	1.04%
341053	47,402	31,536	78,938	50,479	28,925	79,404	465	2,875	0.16	0.59%
421900	33,276	43,171	76,447	33,096	43,586	76,682	235	1,283	0.18	0.31%
351336	25,769	33,439	59,208	27,416	32,068	59,484	276	1,326	0.21	0.47%
330945	36,240	30,459	66,699	38,983	28,178	67,161	462	2,109	0.22	0.69%
351118	30,640	25,316	55,956	32,259	24,076	56,334	378	1,600	0.24	0.68%
320830	49,637	42,008	91,645	52,568	39,867	92,435	790	2,663	0.30	0.86%
220380	80,880	80,467	161,347	83,242	79,470	162,711	1,364	4,580	0.30	0.85%
170175	67,167	0	67,167	68,363	0	68,363	1,195	3,970	0.30	1.78%
240515	61,634	0	61,634	62,858	0	62,858	1,224	3,932	0.31	1.99%
330851	24,608	21,307	45,915	26,438	19,948	46,386	471	1,498	0.31	1.03%
361507	21,343	19,645	40,988	23,020	18,373	41,393	405	1,255	0.32	0.99%
320777	30,070	28,415	58,485	32,088	27,046	59,134	649	1,794	0.36	1.11%
300609	37,407	22,812	60,219	39,145	21,909	61,054	835	2,288	0.36	1.39%
120042	8,749	6,146	14,894	9,308	5,752	15,059	165	448	0.37	1.11%
351261	29,225	38,438	67,663	28,583	39,487	68,071	408	1,075	0.38	0.60%
361494	15,990	14,861	30,850	17,125	14,083	31,208	358	917	0.39	1.16%
351237	32,093	45,214	77,307	31,863	45,982	77,845	538	1,251	0.43	0.70%
351248	28,604	28,364	56,968	30,118	27,517	57,635	667	1,411	0.47	1.17%
300650	24,426	16,906	41,332	25,854	16,188	42,042	710	1,321	0.54	1.72%
351239	13,423	16,924	30,348	12,822	17,794	30,617	269	499	0.54	0.89%
230500	16,346	20,138	36,485	17,304	19,668	36,972	487	858	0.57	1.34%
270428	17,093	27,735	44,828	18,229	27,151	45,379	551	942	0.58	1.23%

Appendix E

2012 Modification of Average Schedules

Impacts of Proposed Formulas for July 2012 Using 9/11 View of 7/11 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
361515	29,327	18,344	47,671	31,289	17,469	48,758	1,087	1,821	0.60	2.28%
230495	59,198	52,300	111,499	59,054	54,578	113,633	2,134	3,565	0.60	1.91%
170171	20,496	20,910	41,406	22,095	20,025	42,120	715	1,189	0.60	1.73%
361499	32,914	21,235	54,149	34,873	20,492	55,364	1,215	2,009	0.60	2.24%
330856	37,386	38,064	75,449	39,928	36,762	76,690	1,241	2,043	0.61	1.65%
150076	16,157	13,866	30,023	17,379	13,251	30,629	606	945	0.64	2.02%
300656	18,193	15,388	33,580	19,360	14,937	34,297	717	1,058	0.68	2.13%
502282	47,314	33,862	81,176	50,117	32,952	83,069	1,893	2,728	0.69	2.33%
280467	13,713	18,675	32,389	14,506	18,370	32,877	488	695	0.70	1.51%
351264	15,095	17,848	32,943	14,945	18,411	33,357	414	587	0.70	1.26%
351222	13,195	13,533	26,728	14,236	12,991	27,227	499	671	0.74	1.87%
351212	45,967	0	45,967	48,103	0	48,103	2,136	2,855	0.75	4.65%
320837	12,893	11,625	24,518	13,739	11,299	25,039	520	695	0.75	2.12%
330889	29,541	30,404	59,945	31,444	29,738	61,182	1,238	1,636	0.76	2.06%
341016	124,399	0	124,399	128,868	0	128,868	4,469	5,876	0.76	3.59%
361408	30,953	32,391	63,343	33,518	31,054	64,572	1,229	1,582	0.78	1.94%
351160	21,336	19,178	40,514	22,532	18,653	41,186	671	844	0.80	1.66%
320750	24,828	20,633	45,462	26,660	19,977	46,637	1,175	1,476	0.80	2.58%
351246	16,664	21,363	38,027	16,446	22,091	38,537	510	633	0.81	1.34%
351157	16,900	21,698	38,598	16,640	22,458	39,098	500	615	0.81	1.29%
197251	15,485	8,321	23,806	16,422	8,096	24,518	712	867	0.82	2.99%
361474	9,569	10,899	20,468	10,328	10,547	20,875	407	491	0.83	1.99%
260417	28,737	22,274	51,011	30,615	21,831	52,446	1,435	1,726	0.83	2.81%
230501	482,579	0	482,579	509,102	0	509,102	26,523	31,466	0.84	5.50%
320809	27,774	28,748	56,522	29,976	27,733	57,709	1,187	1,388	0.86	2.10%

Appendix E

2012 Modification of Average Schedules

Impacts of Proposed Formulas for July 2012 Using 9/11 View of 7/11 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
361431	43,124	30,939	74,063	46,368	29,683	76,051	1,989	2,285	0.87	2.69%
361508	15,329	14,786	30,115	16,343	14,514	30,857	742	850	0.87	2.46%
361404	19,372	19,593	38,965	20,512	19,241	39,753	789	889	0.89	2.02%
351331	76,232	83,324	159,557	79,677	83,684	163,361	3,804	4,189	0.91	2.38%
287449	10,941	12,606	23,547	11,827	12,270	24,097	549	599	0.92	2.33%
300619	18,100	13,059	31,159	19,725	12,417	32,143	984	1,067	0.92	3.16%
351319	52,719	64,217	116,936	54,487	64,556	119,043	2,107	2,271	0.93	1.80%
341029	20,377	19,141	39,517	22,061	18,461	40,521	1,004	1,065	0.94	2.54%
330879	46,142	43,799	89,941	48,779	43,546	92,325	2,384	2,480	0.96	2.65%
230511	369,545	0	369,545	391,949	0	391,949	22,405	23,081	0.97	6.06%
330868	40,752	29,474	70,226	43,268	29,061	72,329	2,103	2,160	0.97	2.99%
260412	20,393	18,609	39,001	21,935	18,204	40,139	1,137	1,168	0.97	2.92%
330872	26,141	21,356	47,497	27,798	21,148	48,947	1,450	1,429	1.01	3.05%
330847	14,180	11,876	26,056	15,084	11,754	26,838	782	746	1.05	3.00%
330905	39,353	25,762	65,115	42,247	25,281	67,529	2,414	2,259	1.07	3.71%
300639	17,310	13,026	30,336	18,664	12,853	31,517	1,181	1,034	1.14	3.89%
300654	12,692	18,896	31,588	13,803	18,529	32,332	744	649	1.15	2.36%
260408	106,962	0	106,962	113,580	0	113,580	6,618	5,765	1.15	6.19%
240541	33,391	0	33,391	35,580	0	35,580	2,189	1,864	1.17	6.56%
320796	12,002	16,648	28,650	12,568	16,736	29,304	653	552	1.18	2.28%
330925	31,837	20,433	52,270	33,738	20,791	54,529	2,259	1,908	1.18	4.32%
351230	35,783	31,709	67,491	38,103	31,426	69,529	2,037	1,693	1.20	3.02%
280451	27,581	32,423	60,003	29,176	32,653	61,829	1,826	1,483	1.23	3.04%
341024	48,374	52,363	100,736	46,886	55,993	102,879	2,143	1,739	1.23	2.13%
320778	27,929	17,464	45,393	29,851	17,744	47,595	2,202	1,690	1.30	4.85%

Appendix E

2012 Modification of Average Schedules

Impacts of Proposed Formulas for July 2012 Using 9/11 View of 7/11 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
330896	26,796	21,824	48,619	28,469	22,053	50,521	1,902	1,455	1.31	3.91%
351278	16,447	0	16,447	17,555	0	17,555	1,108	829	1.34	6.74%
482252	43,933	0	43,933	47,663	0	47,663	3,730	2,746	1.36	8.49%
532386	29,464	35,541	65,005	31,222	36,088	67,310	2,305	1,694	1.36	3.55%
421936	9,651	12,678	22,329	10,266	12,662	22,928	599	438	1.37	2.68%
300625	24,166	18,684	42,851	26,134	18,628	44,761	1,911	1,388	1.38	4.46%
310703	32,019	28,604	60,623	33,608	29,301	62,909	2,286	1,636	1.40	3.77%
140053	15,056	26,157	41,214	16,006	26,382	42,387	1,174	828	1.42	2.85%
351220	26,212	32,237	58,449	27,622	32,610	60,232	1,783	1,238	1.44	3.05%
170197	23,143	15,639	38,782	24,727	15,862	40,589	1,806	1,253	1.44	4.66%
351146	7,307	9,834	17,141	7,136	10,443	17,579	438	300	1.46	2.56%
361423	13,647	10,241	23,888	14,701	10,308	25,010	1,122	755	1.49	4.70%
351273	14,016	12,033	26,049	14,833	12,283	27,116	1,067	718	1.49	4.09%
391688	24,314	28,244	52,558	24,399	29,572	53,972	1,414	951	1.49	2.69%
351189	18,829	26,235	45,064	19,255	26,955	46,210	1,146	767	1.49	2.54%
351324	16,803	15,288	32,091	17,737	15,536	33,273	1,182	787	1.50	3.68%
532396	13,162	18,222	31,384	13,924	18,325	32,249	865	569	1.52	2.76%
391669	50,253	56,859	107,112	50,051	60,059	110,110	2,999	1,934	1.55	2.80%
361487	18,771	14,940	33,710	20,321	15,204	35,526	1,815	1,153	1.57	5.39%
421893	8,961	17,255	26,215	9,452	17,448	26,900	685	429	1.60	2.61%
361375	141,930	0	141,930	153,131	0	153,131	11,201	7,014	1.60	7.89%
240532	9,083	0	9,083	9,756	0	9,756	674	420	1.60	7.42%
361353	21,327	17,285	38,613	22,704	17,731	40,435	1,822	1,106	1.65	4.72%
300662	10,466	7,658	18,124	11,427	7,692	19,119	995	603	1.65	5.49%
330875	18,504	13,457	31,961	20,050	13,758	33,808	1,847	1,086	1.70	5.78%

Appendix E

2012 Modification of Average Schedules

Impacts of Proposed Formulas for July 2012 Using 9/11 View of 7/11 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
100015	129,071	109,035	238,106	134,463	115,801	250,264	12,158	7,129	1.71	5.11%
391642	60,659	73,972	134,632	63,253	75,832	139,085	4,453	2,576	1.73	3.31%
330865	25,297	22,034	47,331	27,106	22,754	49,860	2,528	1,384	1.83	5.34%
351112	25,801	31,943	57,744	25,207	34,266	59,473	1,729	940	1.84	2.99%
351251	36,593	47,164	83,758	38,764	48,260	87,024	3,266	1,741	1.88	3.90%
361413	34,558	23,798	58,356	36,802	24,677	61,479	3,123	1,650	1.89	5.35%
351097	6,822	11,272	18,094	6,655	11,963	18,618	524	274	1.91	2.90%
351280	8,160	11,926	20,086	8,251	12,530	20,781	695	357	1.95	3.46%
361654	32,595	34,522	67,117	35,196	34,947	70,143	3,027	1,553	1.95	4.51%
351291	39,293	48,518	87,812	39,500	51,360	90,860	3,049	1,499	2.03	3.47%
300586	18,912	18,955	37,867	20,506	19,481	39,987	2,120	1,037	2.04	5.60%
351285	21,125	30,358	51,482	22,069	31,250	53,319	1,837	897	2.05	3.57%
391653	7,457	9,878	17,334	7,445	10,556	18,001	666	316	2.11	3.84%
320792	38,204	35,191	73,395	40,513	37,872	78,384	4,989	2,343	2.13	6.80%
351320	14,413	22,465	36,879	15,038	22,832	37,870	991	461	2.15	2.69%
240535	11,051	14,373	25,424	12,179	14,555	26,734	1,310	603	2.17	5.15%
341086	8,283	11,630	19,913	8,603	12,166	20,768	855	387	2.21	4.30%
341087	11,970	18,016	29,985	12,620	18,626	31,246	1,261	570	2.21	4.21%
351136	11,445	11,064	22,509	12,449	11,171	23,619	1,110	491	2.26	4.93%
401722	69,435	68,808	138,242	71,468	73,788	145,256	7,013	3,067	2.29	5.07%
170145	34,628	33,624	68,252	36,109	36,781	72,890	4,637	2,002	2.32	6.79%
300645	18,842	17,888	36,730	20,238	18,862	39,100	2,370	1,009	2.35	6.45%
391677	71,204	79,581	150,785	75,999	84,751	160,749	9,964	4,239	2.35	6.61%
320751	36,171	31,823	67,994	39,023	33,426	72,449	4,455	1,888	2.36	6.55%
190243	44,443	51,820	96,263	47,342	54,983	102,325	6,061	2,524	2.40	6.30%

2012 Modification of Average Schedules

Impacts of Proposed Formulas for July 2012 Using 9/11 View of 7/11 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
381622	19,654	27,842	47,497	20,370	29,077	49,447	1,950	804	2.43	4.11%
361403	16,638	24,658	41,295	17,296	25,912	43,207	1,912	766	2.50	4.63%
240536	187,546	166,750	354,296	196,463	186,715	383,178	28,882	11,535	2.50	8.15%
260419	122,973	97,019	219,992	127,389	109,442	236,831	16,839	6,657	2.53	7.65%
351152	25,807	29,447	55,254	27,116	31,417	58,533	3,279	1,290	2.54	5.93%
300614	14,959	15,748	30,707	15,988	16,612	32,601	1,893	740	2.56	6.17%
310694	10,493	14,122	24,615	11,330	14,726	26,056	1,441	562	2.56	5.85%
290554	195,215	159,776	354,991	198,742	184,570	383,312	28,321	10,795	2.62	7.98%
381615	38,922	39,833	78,755	40,595	42,674	83,269	4,514	1,718	2.63	5.73%
421759	53,359	59,323	112,682	55,045	63,736	118,781	6,099	2,260	2.70	5.41%
340993	8,888	14,857	23,745	9,313	15,536	24,849	1,104	400	2.76	4.65%
341075	8,478	13,159	21,637	8,774	13,951	22,726	1,089	391	2.78	5.03%
230496	157,169	117,986	275,156	164,774	135,125	299,899	24,743	8,753	2.83	8.99%
190225	122,660	100,586	223,246	128,483	114,254	242,736	19,490	6,876	2.83	8.73%
391684	30,654	34,244	64,899	32,401	36,758	69,159	4,260	1,500	2.84	6.56%
300604	18,589	13,779	32,368	20,059	15,466	35,525	3,157	1,104	2.86	9.75%
290565	337,741	225,397	563,139	353,889	268,083	621,972	58,833	20,566	2.86	10.45%
250285	14,959	22,722	37,682	15,659	24,316	39,975	2,293	784	2.92	6.09%
230494	26,597	38,193	64,791	28,246	40,693	68,940	4,149	1,405	2.95	6.40%
230478	30,586	32,089	62,675	32,326	35,504	67,830	5,155	1,718	3.00	8.23%
351147	14,819	17,898	32,717	15,380	19,523	34,903	2,187	725	3.02	6.68%
300634	46,961	36,593	83,554	48,633	43,523	92,156	8,602	2,837	3.03	10.30%
401710	18,590	20,393	38,983	19,408	22,087	41,494	2,511	827	3.04	6.44%
351271	32,584	38,553	71,137	33,995	42,517	76,512	5,375	1,704	3.15	7.56%
361424	18,355	21,366	39,721	18,505	23,549	42,054	2,332	720	3.24	5.87%

Appendix E

2012 Modification of Average Schedules

Impacts of Proposed Formulas for July 2012 Using 9/11 View of 7/11 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
351173	43,157	52,027	95,184	46,173	55,705	101,879	6,694	2,028	3.30	7.03%
371581	31,225	32,989	64,214	32,491	36,708	69,198	4,985	1,509	3.30	7.76%
421942	34,974	53,596	88,569	37,656	55,941	93,598	5,028	1,522	3.30	5.68%
351188	9,675	12,928	22,603	10,147	13,971	24,118	1,516	456	3.32	6.70%
351283	11,407	17,281	28,688	11,456	18,581	30,037	1,349	405	3.33	4.70%
462198	17,576	21,190	38,766	18,379	23,245	41,625	2,859	854	3.35	7.37%
351284	13,434	20,166	33,600	14,212	21,575	35,787	2,187	637	3.43	6.51%
381638	26,771	35,750	62,521	26,686	39,222	65,908	3,387	986	3.44	5.42%
351119	8,205	10,809	19,014	8,103	12,006	20,109	1,095	317	3.46	5.76%
300591	11,958	15,514	27,472	12,917	16,667	29,584	2,112	605	3.49	7.69%
351293	21,214	24,137	45,350	22,332	26,231	48,563	3,213	919	3.50	7.08%
170195	10,951	16,875	27,826	11,409	17,993	29,402	1,576	447	3.53	5.66%
351199	9,619	12,164	21,783	10,014	13,227	23,241	1,458	412	3.54	6.69%
351175	9,051	11,685	20,736	9,206	12,789	21,995	1,259	355	3.55	6.07%
351322	8,581	11,162	19,742	9,144	12,179	21,323	1,581	439	3.60	8.01%
310725	17,571	19,956	37,527	18,778	22,217	40,996	3,469	952	3.64	9.24%
371563	19,985	29,246	49,231	21,134	31,330	52,465	3,233	885	3.65	6.57%
351166	14,106	14,607	28,713	15,026	16,399	31,425	2,713	737	3.68	9.45%
351276	20,403	20,351	40,754	22,045	22,417	44,462	3,708	1,005	3.69	9.10%
330946	20,200	27,827	48,027	21,221	30,020	51,242	3,215	863	3.72	6.69%
230503	207,723	125,059	332,782	216,771	162,137	378,908	46,126	12,371	3.73	13.86%
351245	8,222	10,215	18,436	8,230	11,394	19,623	1,187	316	3.76	6.44%
351257	14,695	15,653	30,349	15,425	17,711	33,136	2,787	739	3.77	9.18%
351171	33,050	36,094	69,144	35,214	41,068	76,282	7,137	1,879	3.80	10.32%
351250	11,097	14,336	25,433	11,631	15,639	27,270	1,837	476	3.86	7.22%

Appendix E

2012 Modification of Average Schedules

Impacts of Proposed Formulas for July 2012 Using 9/11 View of 7/11 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
391649	24,411	26,522	50,933	26,140	29,957	56,097	5,164	1,324	3.90	10.14%
351242	12,722	16,352	29,075	13,484	18,073	31,557	2,482	636	3.90	8.54%
300589	12,957	21,850	34,807	14,059	23,243	37,303	2,495	635	3.93	7.17%
230497	40,158	25,988	66,146	42,938	32,872	75,810	9,664	2,380	4.06	14.61%
351176	9,767	14,485	24,252	10,335	15,771	26,106	1,854	447	4.15	7.65%
351205	25,843	43,263	69,106	27,364	46,685	74,050	4,944	1,187	4.17	7.15%
351203	13,512	15,398	28,910	14,336	17,434	31,770	2,860	682	4.19	9.89%
190239	14,771	15,954	30,725	15,574	18,416	33,990	3,265	771	4.23	10.62%
351235	11,128	13,450	24,578	11,921	14,902	26,823	2,245	530	4.24	9.13%
421932	23,590	27,937	51,527	25,127	31,680	56,807	5,280	1,244	4.24	10.25%
351141	14,093	15,893	29,986	14,838	18,221	33,060	3,074	719	4.28	10.25%
300664	15,223	20,743	35,966	16,310	23,503	39,814	3,848	897	4.29	10.70%
351225	35,959	35,329	71,288	37,279	40,787	78,066	6,778	1,541	4.40	9.51%
230505	53,513	37,722	91,235	57,084	47,561	104,646	13,411	3,034	4.42	14.70%
170200	27,490	24,883	52,373	29,275	30,117	59,393	7,019	1,566	4.48	13.40%
351294	10,830	15,246	26,076	11,352	16,839	28,191	2,115	463	4.57	8.11%
351162	23,517	27,767	51,284	25,272	31,062	56,334	5,050	1,103	4.58	9.85%
341062	9,198	13,228	22,426	10,155	14,670	24,824	2,399	508	4.72	10.70%
300588	18,679	33,341	52,020	20,024	36,337	56,361	4,342	893	4.86	8.35%
502279	26,326	24,118	50,444	28,045	29,526	57,571	7,127	1,443	4.94	14.13%
351302	19,710	19,698	39,408	21,059	23,625	44,685	5,277	1,067	4.95	13.39%
351113	23,432	19,123	42,555	24,925	24,114	49,039	6,484	1,298	5.00	15.24%
351153	12,810	17,147	29,957	13,764	19,267	33,031	3,074	610	5.04	10.26%
391640	31,215	33,981	65,196	33,444	38,685	72,129	6,933	1,354	5.12	10.63%
310678	20,761	22,314	43,075	22,235	26,611	48,846	5,771	1,108	5.21	13.40%

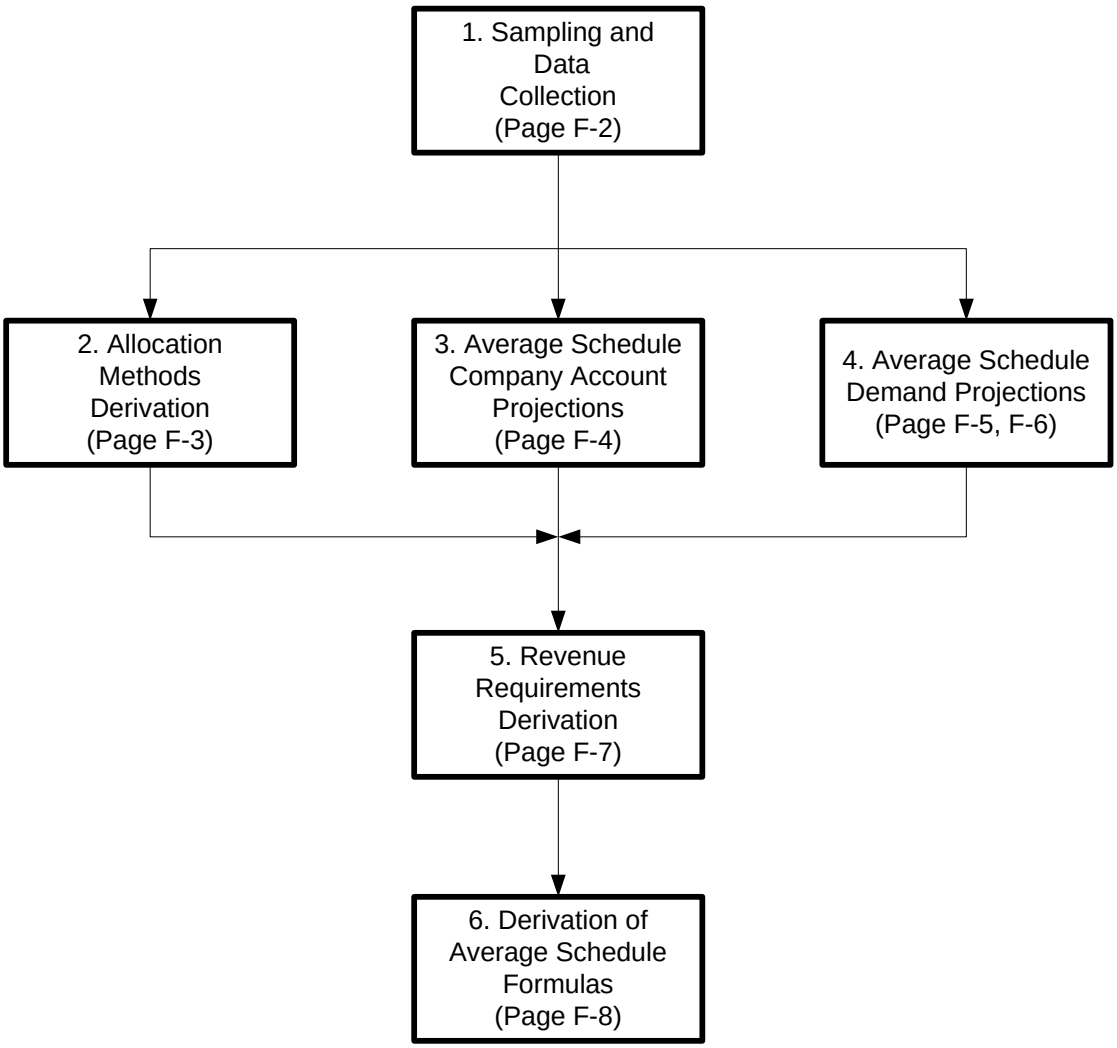
Appendix E

2012 Modification of Average Schedules

Impacts of Proposed Formulas for July 2012 Using 9/11 View of 7/11 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
120043	29,290	32,132	61,423	30,916	38,618	69,534	8,112	1,546	5.25	13.21%
351343	11,309	17,293	28,602	12,165	19,258	31,423	2,821	533	5.29	9.86%
351202	13,840	15,864	29,704	14,830	18,467	33,297	3,592	670	5.36	12.09%
320771	9,983	15,981	25,965	10,671	17,514	28,185	2,221	411	5.40	8.55%
351241	12,198	15,129	27,326	13,060	18,048	31,108	3,782	693	5.46	13.84%
351306	23,917	43,162	67,079	25,329	48,462	73,791	6,712	1,212	5.54	10.01%
351263	24,712	22,347	47,059	26,313	28,523	54,836	7,777	1,357	5.73	16.53%
320756	17,088	27,689	44,777	18,244	31,707	49,951	5,175	861	6.01	11.56%
320826	15,135	25,748	40,883	16,090	29,326	45,416	4,533	737	6.15	11.09%
351101	17,672	20,433	38,105	18,880	24,885	43,764	5,659	893	6.34	14.85%
351191	10,127	14,009	24,136	10,603	16,223	26,826	2,690	419	6.42	11.15%
320827	22,608	32,863	55,470	24,355	39,681	64,036	8,566	1,268	6.76	15.44%
351292	5,864	29,523	35,387	5,615	31,241	36,856	1,469	208	7.06	4.15%
351269	11,053	21,150	32,203	11,894	23,623	35,517	3,314	463	7.16	10.29%
502283	45,950	121,825	167,776	49,646	135,880	185,527	17,751	2,235	7.94	10.58%
320839	15,124	22,324	37,448	16,139	27,492	43,631	6,183	718	8.61	16.51%
351309	14,412	49,433	63,846	14,919	55,152	70,071	6,225	396	15.72	9.75%
TOTAL	24,660,862	19,363,509	44,024,371	24,078,214	17,732,177	41,810,405	-2,213,973	1,432,241	-$1.55	-5.03%

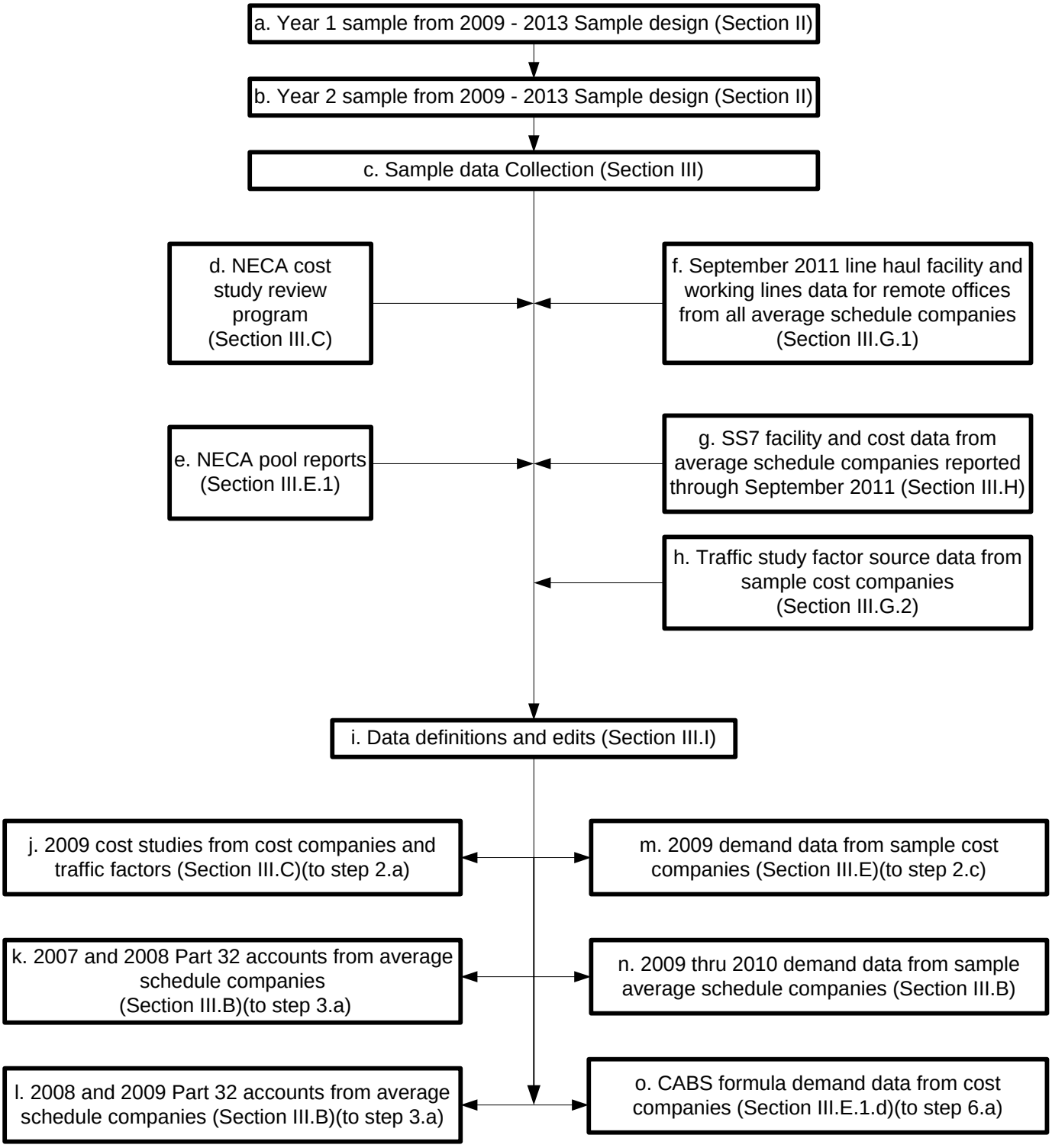
APPENDIX F
2012 MODIFICATIONS OF AVERAGE SCHEDULES
FLOW CHARTS OF SETTLEMENT FORMULA DEVELOPMENT STEPS



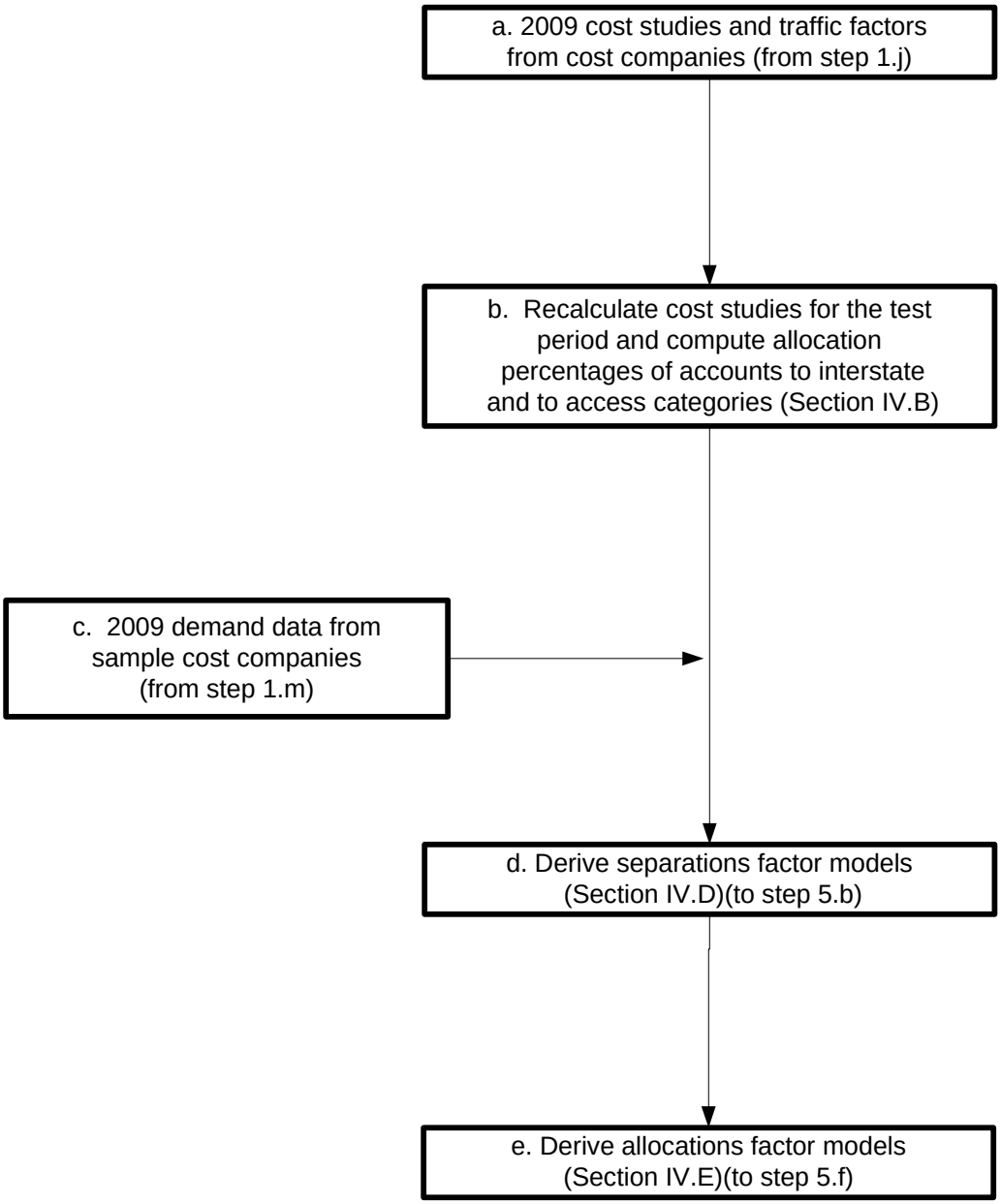
The numbered step references, used in this Appendix, refer to other steps within this Appendix

APPENDIX F
2012 MODIFICATIONS OF AVERAGE SCHEDULES
FLOW CHARTS OF SETTLEMENT FORMULA
DEVELOPMENT STEPS

1. Sampling and Data Collection

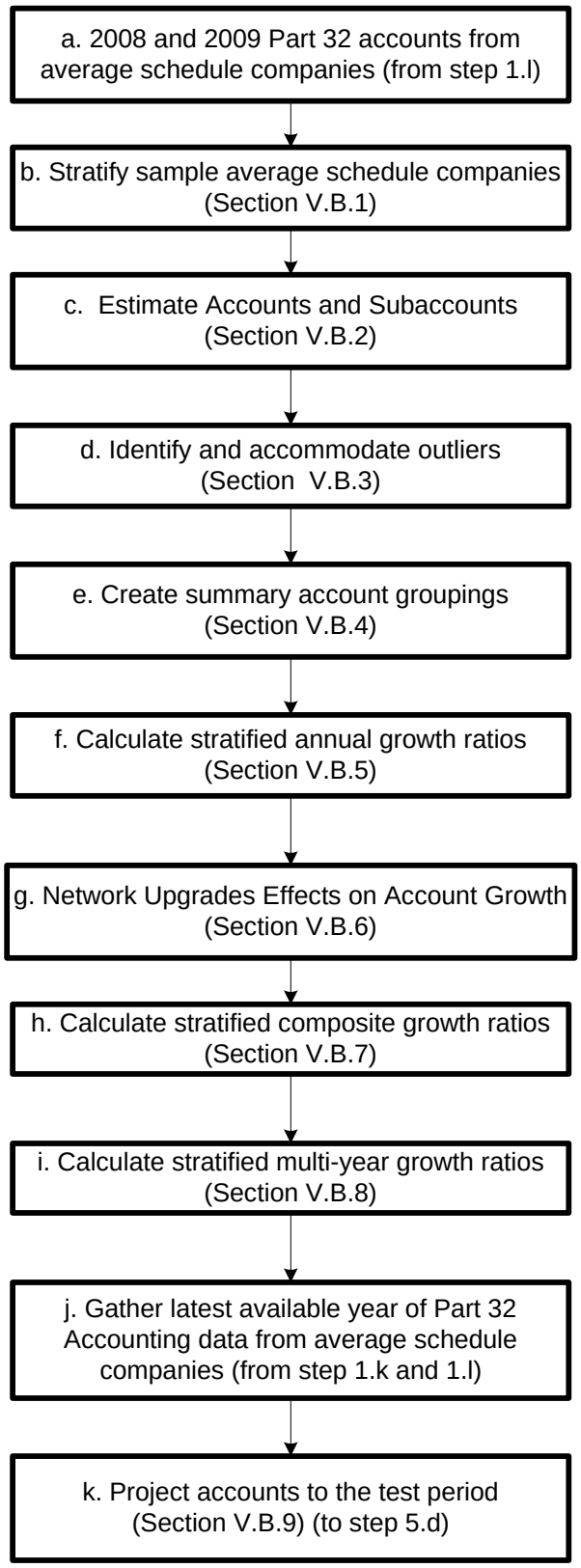


2. Allocation Methods Derivation



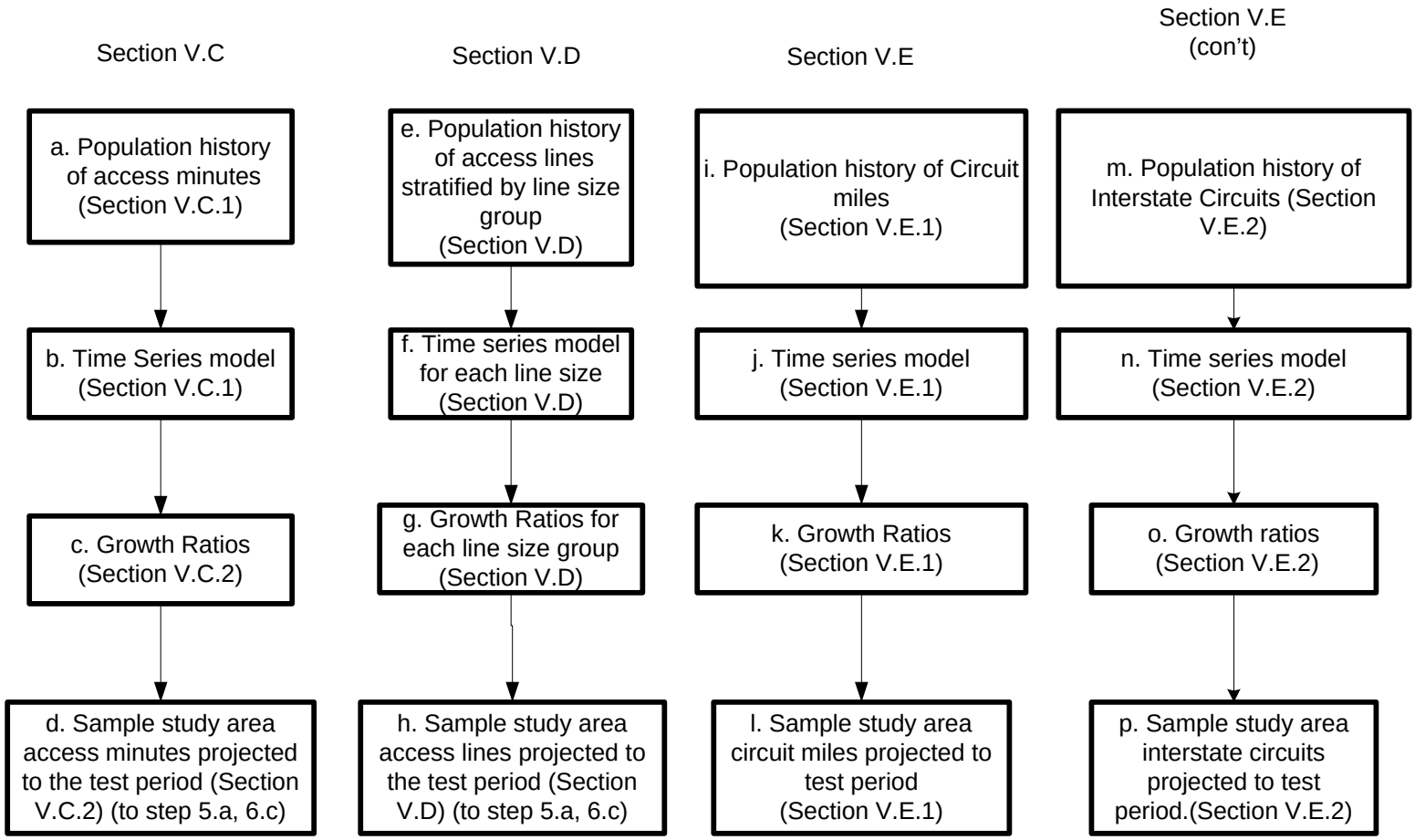
APPENDIX F
2012 MODIFICATIONS OF AVERAGE SCHEDULES
FLOW CHARTS OF SETTLEMENT FORMULA
DEVELOPMENT STEPS

3. Average Schedule Company Account Projections



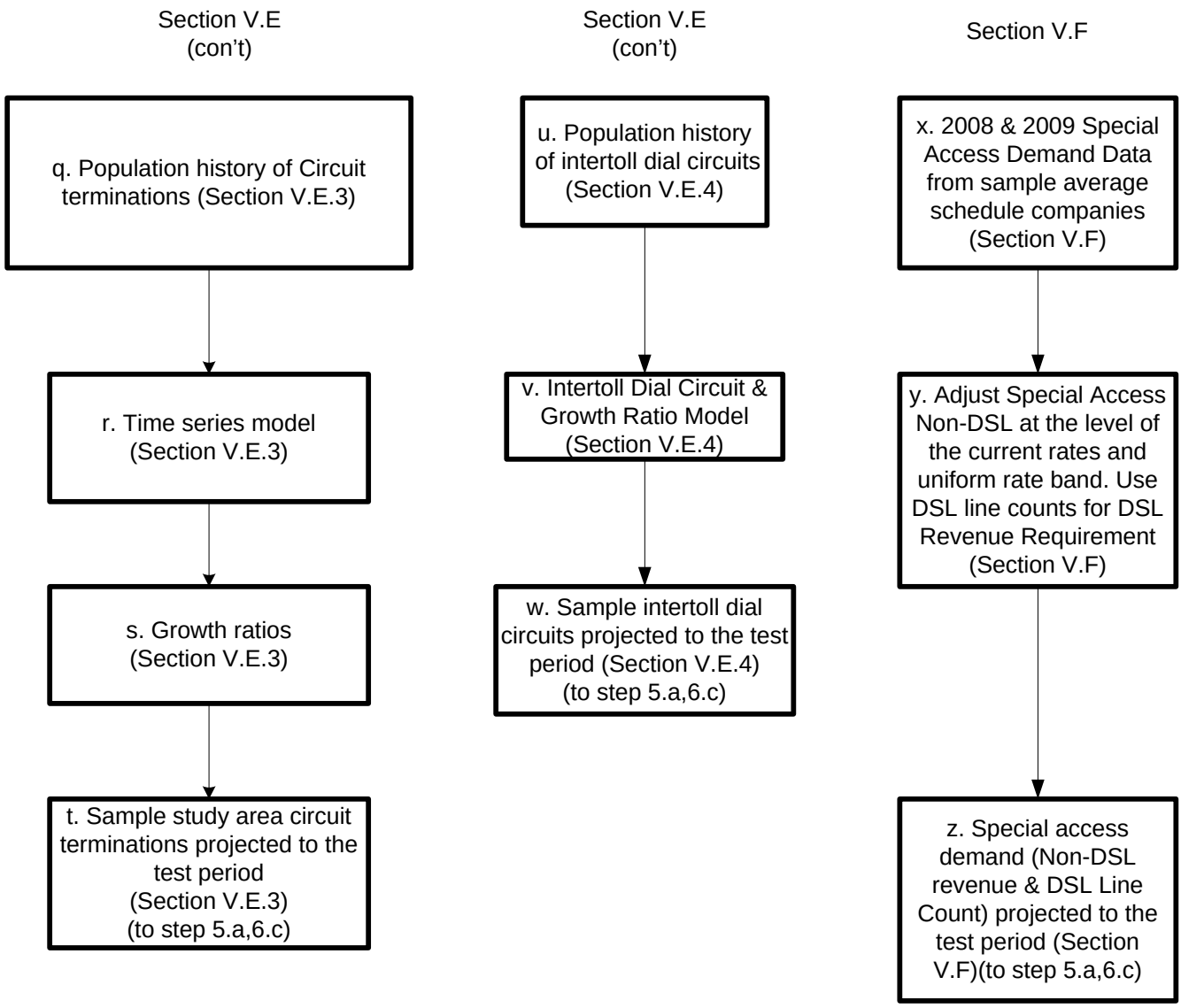
APPENDIX F
2012 MODIFICATIONS OF AVERAGE SCHEDULES
FLOW CHARTS OF SETTLEMENT FORMULA
DEVELOPMENT STEPS

4. Average Schedule Demand Projections



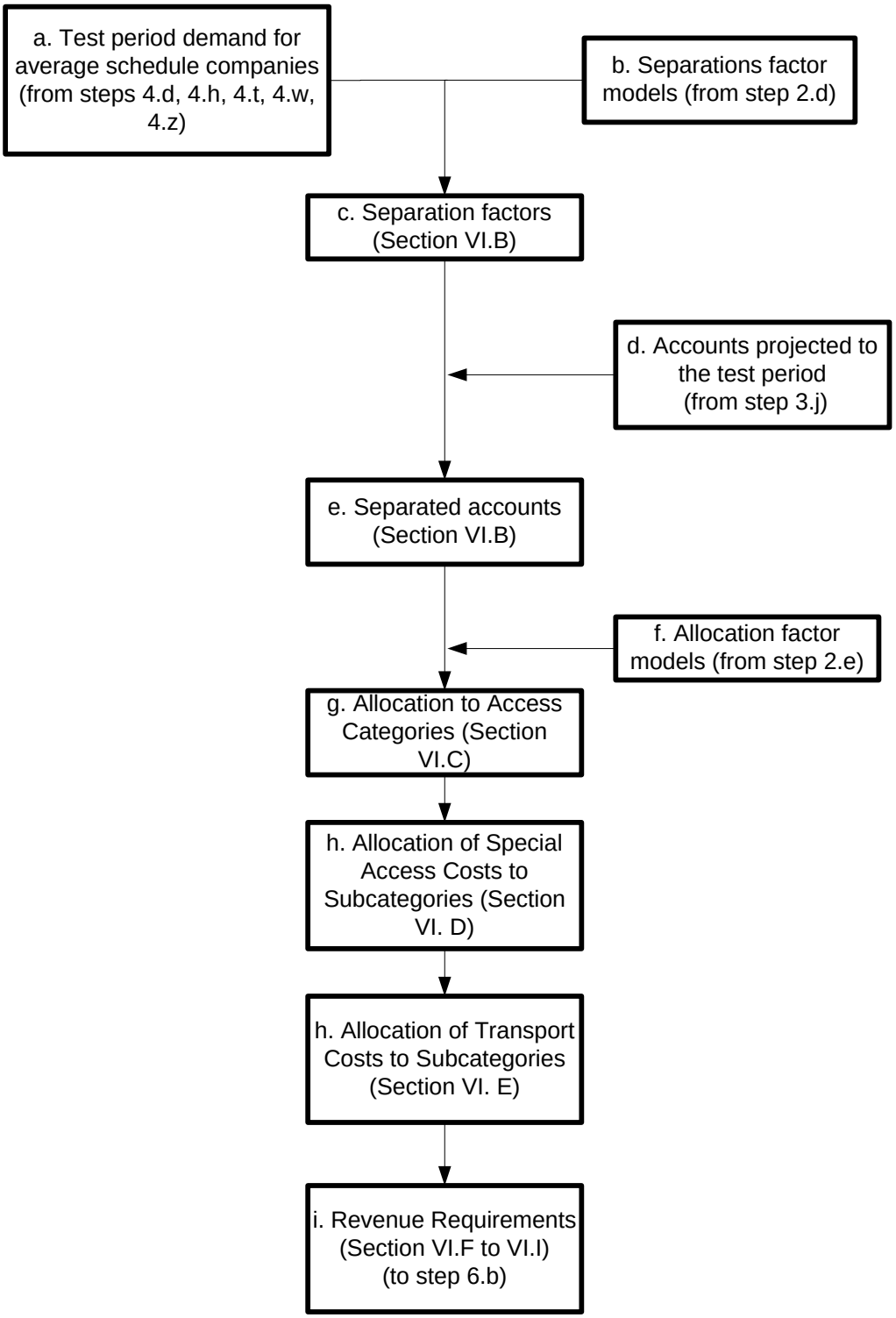
APPENDIX F
2012 MODIFICATIONS OF AVERAGE SCHEDULES
FLOW CHARTS OF SETTLEMENT FORMULA
DEVELOPMENT STEPS

4. Average Schedule Demand Projections



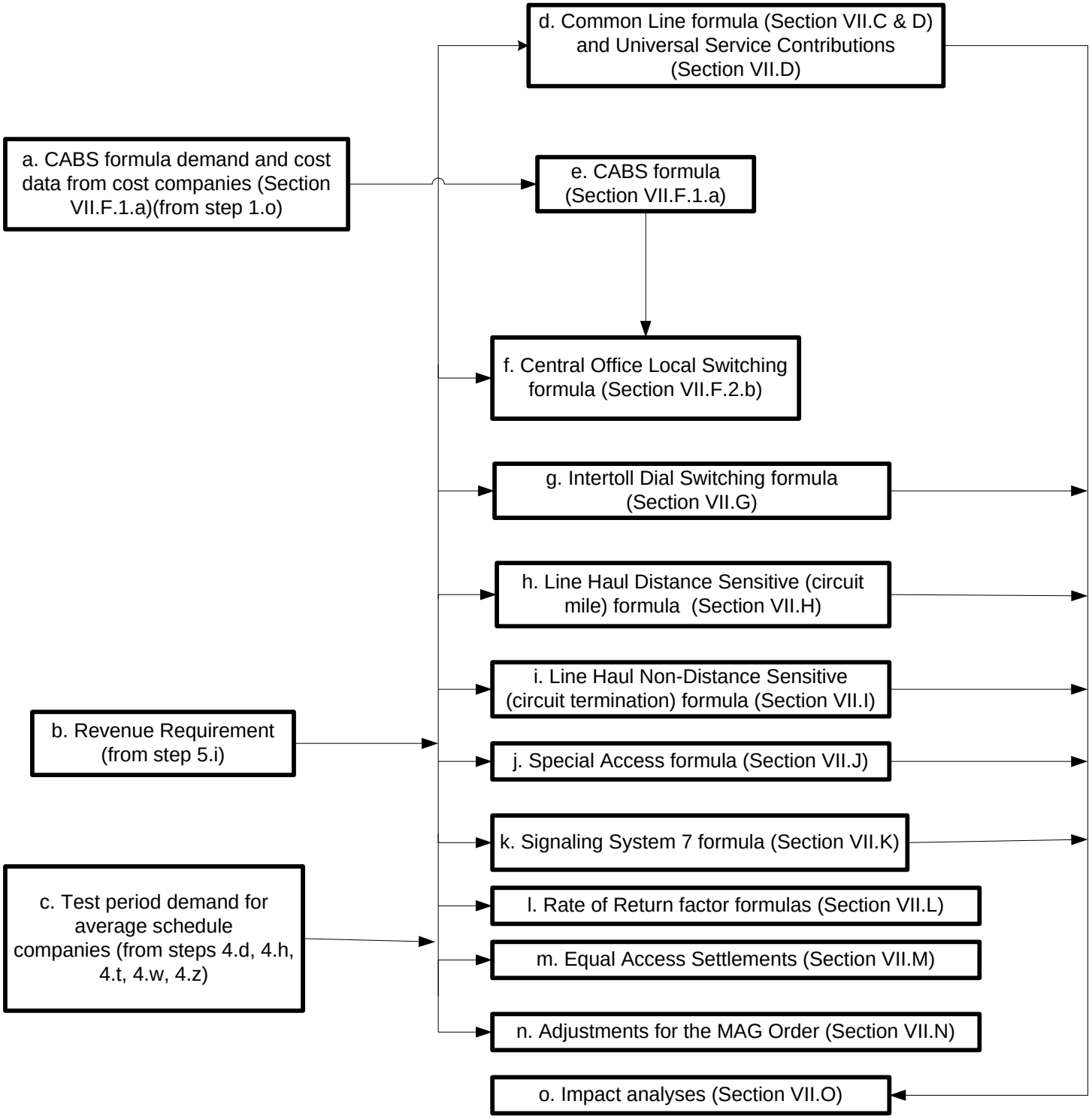
APPENDIX F
2012 MODIFICATIONS OF AVERAGE SCHEDULES
FLOW CHARTS OF SETTLEMENT FORMULA
DEVELOPMENT STEPS

5. Revenue Requirements Derivation



APPENDIX F
2012 MODIFICATIONS OF AVERAGE SCHEDULES
FLOW CHARTS OF SETTLEMENT FORMULA
DEVELOPMENT STEPS

6. Derivation of Average Schedule Formulas



Appendix G

2012 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 TELEPHONE LLC
150076	CASSADAGA TEL. CORP.
150125	STATE TEL. CO.
170145	BENTLEYVILLE COMM CORP dba THE BENTLEYVILLE
170151	WINDSTREAM BUFFALO VALLEY, INC.
170156	THE CITIZENS TELEPHONE COMPANY OF KECKSBURG
170161	COMMONWEALTH TELEPHONE COMPANY
170162	WINDSTREAM CONESTOGA, INC.
170165	WINDSTREAM D&E, INC.
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.
190237	HIGHLAND TEL. COOP.-VA
190238	MGW TELEPHONE COMPANY, INC.
190239	NEW HOPE TELEPHONE COOPERATIVE
190243	PEMBROKE TEL. COOP.
190250	SHENANDOAH TEL. CO.
190253	VIRGINIA TEL. CO.
197251	SHENANDOAH TELEPHONE COMPANY - NR
200258	WAR ACQUISITION CORP. DBA WAR TELEPHONE CO.

Appendix G

2012 Modification of Average Schedules
Average Schedule Study Area Codes and Names

Study Area Code	Study Area Name
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	SURRY TELEPHONE MEMBERSHIP CORPORATION
230500	SERVICE TEL. CO.
230501	SKYLINE TEL. MEMB. CORP.
230503	SURRY TELEPHONE MEMBERSHIP CORPORATION
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.
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.
280467	SMITHVILLE TEL. CO.
287449	MYRTLE TEL. CO., INC.

Appendix G

2012 Modification of Average Schedules
Average Schedule Study Area Codes and Names

Study Area Code	Study Area Name
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.
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
320750	FRONTIER COMM. OF INDIANA, INC.
320751	CITIZENS TEL. CORP.-WARREN
320756	CRAIGVILLE TEL. CO., INC.

Appendix G

2012 Modification of Average Schedules
Average Schedule Study Area Codes and Names

Study Area Code	Study Area Name
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.
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.
330896	LAKEFIELD TEL. CO.
330900	LEMONWEIR VALLEY TEL. CO.
330905	MANAWA TEL. CO.
330914	EASTCOAST TELECOM, INC.
330915	MOSINEE TELEPHONE COMPANY, LLC
330925	BAYLAND TELEPHONE, LLC
330930	GRANTLAND TELECOM, INC.
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.

Appendix G

2012 Modification of Average Schedules
Average Schedule Study Area Codes and Names

Study Area Code	Study Area Name
330955	THE STATE LONG DISTANCE TEL. CO.
330967	FRONTIER COMM. OF VIROQUA LLC
330970	CENTURYTEL OF MW-WI/WAYSIDE DBA CENTURYLINK
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.
351118	CASCADE COMMUNICATIONS COMPANY
351119	CASEY MUTUAL TEL. CO.
351121	CENTER JUNCTION TEL. CO., INC.
351125	CENTRAL SCOTT TEL.
351126	CENTURYTEL OF CHESTER DBA CENTURYLINK
351130	CLARENCE TEL. CO., INC.
351133	C-M-L TEL. COOP. ASSN.
351136	COON CREEK TEL. CO.
351137	COON VALLEY COOP. TEL. ASSN., INC.

2012 Modification of Average Schedules
Average Schedule Study Area Codes and Names

Study Area Code	Study Area Name
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
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
351212	JEFFERSON TEL. CO.-IA
351213	JORDAN SOLDIER VALLEY TELEPHONE COMPANY
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.

2012 Modification of Average Schedules
Average Schedule Study Area Codes and Names

Study Area Code	Study Area Name
351241	MECHANICSVILLE TEL. CO.
351242	MILES COOP. TEL. ASSN.
351245	MINBURN TEL. CO.
351246	MINERVA VALLEY TEL. CO., INC.
351247	MODERN COOP. TEL. CO.
351248	WINDSTREAM MONTEZUMA, INC.
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 TELEPHONE, LLC
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. DBA CENTURYLINK
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.
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.
351301	SOUTHWEST TEL. EXCH., INC.
351302	SPRINGVILLE COOP. TEL. ASSN.
351306	SULLY TEL. ASSOC.
351307	SUPERIOR TEL. COOP.
351308	TEMPLETON TEL. CO.
351309	TERRIL TELEPHONE COOPERATIVE

2012 Modification of Average Schedules
Average Schedule Study Area Codes and Names

Study Area Code	Study Area Name
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.
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
361348	WILDERNESS VALLEY TELEPHONE COMPANY, INC.
361353	CITY OF BARNESVILLE TEL. CO.
361356	BENTON COOP. TEL. CO.
361365	CALLAWAY TEL. CO.
361372	CLEMENTS TEL. CO.
361373	CONSOLIDATED TEL. CO.-MN
361375	MID-COMMUNICATIONS, INC. dba HICKORYTECH
361381	DUNNELL TEL. CO., INC.
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
361413	MID STATE TEL. CO. DBA KMP TEL. CO.
361423	RUNESTONE TELEPHONE ASSOCIATION
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.

Appendix G

2012 Modification of Average Schedules
Average Schedule Study Area Codes and Names

Study Area Code	Study Area Name
361443	LORETEL SYSTEMS, INC.
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
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.
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	GOLDEN WEST TELECOM COOP (ARMOUR)
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.
391660	FORT RANDALL TEL. CO. DBA MT. RUSHMORE TEL CO

Appendix G

2012 Modification of Average Schedules
Average Schedule Study Area Codes and Names

Study Area Code	Study Area Name
391664	JAMES VALLEY COOPERATIVE TELEPHONE COMPANY
391669	TRIOTEL COMMUNICATIONS, INC. (MCCOOK)
391671	WEST RIVER TELECOMMUNICATIONS COOP.(MOBRIDGE)
391677	GOLDEN WEST TELECOM COOP (SIOUX VALLEY)
391682	TRIOTEL COMMUNICATIONS, INC. (TRI-COUNTY)
391684	GOLDEN WEST TELECOM COOP (UNION)
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.
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 H1

2012 MODIFICATION OF AVERAGE SCHEDULES

DATA FROM GROUP B AND C COST COMPANIES WHO SEPARATELY REPORTED 2009 DSL COSTS

SEQ	TOTAL INTERSTATE C&WF CAT2	TOTAL INTERSTATE C&WF CAT3	TOTAL INTERSTATE COE CAT4.11	TOTAL INTERSTATE COE CAT4.12	SPECIAL ACCESS C&WF CAT2	SPECIAL ACCESS C&WF CAT3	SPECIAL ACCESS COE CAT4.11	SPECIAL ACCESS COE CAT4.12	DSL C&WF CAT2	DSL C&WF CAT3	DSL COE CAT4.11	DSL COE CAT4.12	DSL OUT	USED IN COE 4.11 + 4.12 RATIO (EX. 4.6)	USED IN C&WF 2 + 3 RATIO (EX. 4.7)
2001	0	116,302	881,017	0	0	35,901	881,017	0	0	0	881,017	0	0	0	1
2002	2,702	52,455	3,770	3,641	2,702	17,569	3,770	3,641	143,708	0	733,653	0	1	1	0
2003	21,097	53,662	6,985	9,742	21,097	34,397	6,985	9,742	0	0	333,102	0	1	1	0
2004	44,404	87,686	45,336	0	44,404	60,732	45,336	0	0	0	117,721	0	1	1	0
2005	305,912	673,058	282,449	9,316	305,912	631,409	282,449	9,316	802,108	0	1,023,781	0	1	1	0
2006	0	337,970	4,308,410	0	0	226,104	4,308,410	0	0	0	4,308,410	0	0	0	1
2007	69,569	12,631	14,232	3,720	69,569	11,438	14,232	3,720	0	0	111,997	0	1	1	0
2008	21,085	77,543	18,657	0	21,085	39,792	18,657	0	0	0	124,995	0	1	1	0
2009	0	488,244	4,159,965	0	0	288,375	4,159,965	0	0	0	4,159,965	0	0	0	1
2010	18,778	35,080	0	0	18,778	107	0	0	393,889	0	398,019	0	1	0	1
2011	0	19,716	0	0	0	2,766	0	0	8,298	0	71,886	0	1	0	1
2012	386,986	406,614	267,402	9,133	386,986	288,379	267,402	9,133	225,548	0	704,614	0	1	1	0
2013	340,403	909,404	262,897	11,948	335,730	872,424	262,897	8,012	280,699	0	1,299,383	0	1	0	1
2014	174,646	285,713	1,120,683	0	174,646	265,377	1,120,683	0	10,815	0	1,000,938	0	0	0	1
2015	142,449	100,968	86,346	6,805	142,449	98,363	86,346	6,805	0	0	229,377	0	1	0	1
2016	272,717	1,370,260	275,831	5,466	266,384	1,317,186	275,831	0	247,056	0	714,621	0	1	0	1
2017	11,576	56,256	10,741	3,899	11,576	20,320	10,741	3,899	0	0	93,809	0	1	1	0
2018	85,832	210,331	114,280	7,583	85,832	169,521	114,280	7,583	0	0	145,423	0	1	1	0
2019	421	6,482	17,941	0	421	6,482	17,941	0	0	0	48,510	0	1	1	0
2020	0	82,033	1,489,099	0	0	61,397	1,489,099	0	0	0	1,489,099	0	0	0	1
2021	68,151	381,858	449,552	0	68,151	284,699	449,552	0	0	0	449,552	0	0	0	1
2022	228,739	747,770	842,694	0	228,739	689,929	842,694	0	0	0	842,694	0	0	0	1
2023	153,492	3,483	0	0	153,492	158	0	0	70,244	0	624,200	0	1	0	1
2024	539,369	1,285,730	3,092,174	0	539,369	1,161,645	3,092,174	0	539,369	0	3,092,174	0	0	0	1
2025	293,496	169,055	312,718	7,797	293,496	145,493	312,718	7,797	190,153	0	569,013	0	1	1	0
2026	25,854	118,226	14,931	4,148	25,854	90,042	14,931	4,148	0	0	9,541	0	1	1	0
2027	22,811	31,320	44,911	0	22,811	31,320	44,911	0	0	0	30,474	0	1	1	0
2028	39,012	59,093	15,891	10,193	39,012	44,925	15,891	10,193	0	0	168,235	0	1	1	0
2029	153,636	151,451	234,744	8,179	153,636	129,842	234,744	8,179	268,175	0	537,395	0	1	1	0
2030	24,777	56,472	25,847	3,837	24,777	21,824	25,847	3,837	0	0	205,926	0	1	1	0
2031	665,666	79,776	0	0	665,666	53,460	0	0	277,669	0	1,629,181	0	1	0	1
2032	453,831	56,123	0	0	453,831	23,209	0	0	340,316	0	833,217	0	1	0	1
2033	88,912	131,130	52,043	3,720	88,912	126,767	52,043	3,720	156,440	0	433,851	0	1	1	0
2034	50,923	346,953	363,962	0	50,923	309,906	363,962	0	0	0	363,962	0	0	0	1
2035	22,566	56,425	0	3,951	22,566	2,031	0	3,951	0	0	79,884	0	1	1	0
2036	324,718	446,738	171,728	4,560	324,718	436,742	171,728	4,560	0	0	379,868	0	1	1	0
2037	13,319	113,647	750,472	0	13,319	93,884	750,472	0	0	0	750,472	0	0	0	1
2038	16,027	77,062	6,518	3,907	16,027	25,964	6,518	3,907	0	0	33,536	0	1	1	0
2039	949,625	400,796	236,609	3,720	949,625	372,496	236,609	3,720	155,317	0	821,675	0	1	1	0
2040	118,623	65,584	35,564	0	118,623	54,881	35,564	0	0	0	2,553	0	1	1	0
2041	152,482	240,281	112,942	3,796	152,482	67,735	112,942	3,796	0	0	479,061	0	1	0	1
2042	1,935,105	1,669,235	286,235	9,316	1,935,105	1,414,261	286,235	9,316	0	0	2,760,731	0	1	1	0
2043	772,675	40,872	0	0	772,675	349	0	0	0	0	2,677,078	0	1	0	1

APPENDIX H1

2012 MODIFICATION OF AVERAGE SCHEDULES

DATA FROM GROUP B AND C COST COMPANIES WHO SEPARATELY REPORTED 2009 DSL COSTS

SEQ	TOTAL INTERSTATE C&WF CAT2	TOTAL INTERSTATE C&WF CAT3	TOTAL INTERSTATE COE CAT4.11	TOTAL INTERSTATE COE CAT4.12	SPECIAL ACCESS C&WF CAT2	SPECIAL ACCESS C&WF CAT3	SPECIAL ACCESS COE CAT4.11	SPECIAL ACCESS COE CAT4.12	DSL C&WF CAT2	DSL C&WF CAT3	DSL COE CAT4.11	DSL COE CAT4.12	DSL OUT	USED IN COE 4.11 + 4.12 RATIO (EX. 4.6)	USED IN C&WF 2 + 3 RATIO (EX. 4.7)
2044	359,925	643,000	45,064	117,715	359,925	608,033	45,064	117,715	0	0	1,037,095	0	1	1	0
2045	899,886	114,707	0	0	899,886	1,959	0	0	587,414	0	4,724,780	0	1	1	0
2046	33,578	82,909	4,497	3,720	33,578	71,863	4,497	3,720	0	0	46,942	0	1	1	0
2047	12,494	59,061	7,211	3,473	12,494	11,880	7,211	3,473	0	0	26,070	0	1	1	0
2048	316,405	204,574	38,765	0	316,405	204,574	38,765	0	0	0	122,937	0	1	1	0
2049	288,232	666,754	253,273	7,396	288,232	610,684	253,273	7,396	22,942	0	345,858	0	1	1	0
2050	34,939	196,086	57,066	4,353	34,939	113,908	57,066	4,353	0	0	118,103	0	1	1	0
2051	484,910	448,290	226,172	7,440	484,910	350,562	226,172	7,440	217,031	0	318,053	0	1	1	0
2052	107,501	11,231	0	0	107,501	86	0	0	353,716	0	279,806	0	1	0	1
2053	613,952	390,026	226,147	7,432	613,952	359,591	226,147	7,432	768,461	0	1,079,725	0	1	1	0
2054	190,355	666,831	201,842	7,296	190,355	628,237	201,842	7,296	304,586	0	979,465	0	1	1	0
2055	173,641	140,773	125,445	3,720	173,641	127,855	125,445	3,720	183,939	0	145,609	0	1	0	1
2056	360,835	1,122,612	145,414	3,720	360,835	1,079,190	145,414	3,720	202,353	0	157,388	0	1	1	0
2057	1,854,512	759,359	1,462,020	18,104	1,854,512	730,029	1,462,020	18,104	0	0	2,082,654	0	1	1	0
2058	107,651	154,802	66,854	3,720	107,651	154,802	66,854	3,720	0	0	87,133	0	1	0	1
2059	2,439,938	1,108,771	2,218,873	17,625	2,439,938	932,313	2,218,873	17,625	717,103	0	4,591,614	0	1	1	0
2060	423,456	130,769	222,482	18,187	423,456	116,999	222,482	18,187	154,628	0	546,522	0	1	1	0
2061	40,655	259,638	57,965	3,720	40,655	207,487	57,965	3,720	0	0	188,883	0	1	1	0
2062	95,967	213,863	38,059	9,316	95,967	198,956	38,059	9,316	112,453	0	276,431	0	1	1	0
2063	0	157,053	161,804	0	0	126,824	161,804	0	0	0	161,804	0	0	0	1
2064	0	672,101	17,183	0	0	493,173	17,183	0	0	0	17,183	0	0	0	1
2065	116,061	93,897	67,401	7,908	116,061	89,336	67,401	7,908	296,938	0	240,990	0	1	1	0
2066	40,746	36,639	8,003	3,000	40,746	32,710	8,003	3,000	0	0	16,992	0	1	1	0
2067	73,698	276,863	50,456	3,720	73,698	259,322	50,456	3,720	299,385	0	261,097	0	1	1	0
2068	24,207	4,570	0	0	24,207	227	0	0	0	0	22,396	0	1	0	1
2069	44,461	33,520	22,623	9,063	44,461	26,609	22,623	9,063	576,912	0	964,270	0	1	1	0
2070	87,213	375,354	86,487	12,571	87,213	332,899	86,487	12,571	135,045	0	602,710	0	1	1	0
2071	1,418	35,223	348,800	0	1,418	20,170	348,800	0	0	0	348,800	0	0	0	1
2072	760,807	1,338,316	469,481	7,893	760,807	1,231,905	469,481	7,893	36,032	0	1,653,723	0	1	1	0
2073	9,659	16,543	9,101	1,048	9,659	16,543	9,101	1,048	0	0	38,652	0	1	0	1
2074	300,319	51,518	0	0	300,319	439	0	0	116,690	0	709,344	0	1	0	1
2075	244,303	213,861	39,297	33,231	244,303	203,629	39,297	33,231	197,143	0	247,207	0	1	1	0
2076	336,040	693,625	75,860	10,354	336,040	638,336	75,860	10,354	560,013	0	1,571,658	0	1	1	0
2077	0	465,002	1,231,807	0	0	393,582	1,231,807	0	0	0	1,231,807	0	0	0	1
2078	0	110,142	0	0	0	110,143	0	0	0	0	85,288	0	1	0	1
2079	240,704	117,261	108,200	0	240,704	112,186	108,200	0	35,132	0	295,374	0	1	1	0
2080	729,886	359,077	140,441	7,839	729,886	354,940	140,441	7,839	572,787	0	2,704,374	0	1	1	0
2081	68,476	85,594	0	0	68,476	161	0	0	0	0	17,155	0	1	0	1
2082	397,937	63,425	109,595	7,816	397,937	60,647	109,595	7,816	13,799	0	442,728	0	1	0	1
2083	23,610	32,808	31,731	3,908	23,610	17,311	31,731	3,908	0	0	167,268	0	1	0	1
2084	7,202	53,691	7,160	3,778	7,202	29,190	7,160	3,778	0	0	76,317	0	1	1	0
2085	618,695	882,747	109,068	7,923	618,695	733,012	109,068	7,923	550,343	0	1,152,607	0	1	1	0
2086	0	481,169	1,368,038	0	0	338,351	1,368,038	0	0	0	1,368,038	0	0	0	1
2087	56,642	25,915	152,736	0	56,642	697	152,736	0	0	0	152,736	0	0	0	1

APPENDIX H1

2012 MODIFICATION OF AVERAGE SCHEDULES
DATA FROM GROUP B AND C COST COMPANIES WHO SEPARATELY REPORTED 2009 DSL COSTS

SEQ	TOTAL INTERSTATE C&WF CAT2	TOTAL INTERSTATE C&WF CAT3	TOTAL INTERSTATE COE CAT4.11	TOTAL INTERSTATE COE CAT4.12	SPECIAL ACCESS C&WF CAT2	SPECIAL ACCESS C&WF CAT3	SPECIAL ACCESS COE CAT4.11	SPECIAL ACCESS COE CAT4.12	DSL C&WF CAT2	DSL C&WF CAT3	DSL COE CAT4.11	DSL COE CAT4.12	DSL OUT	USED IN COE 4.11 + 4.12 RATIO (EX. 4.6)	USED IN C&WF 2 + 3 RATIO (EX. 4.7)
2088	98,497	85,902	119,121	0	98,497	3,166	119,121	0	0	0	119,121	0	0	0	1
2089	13,117	42,123	1,747	0	13,117	3,353	1,747	0	0	0	130,237	0	1	0	1
2090	158,637	107,109	461,491	0	158,637	5,923	461,491	0	0	0	461,491	0	0	0	1
2091	276,861	280,754	98,739	3,720	276,861	270,866	98,739	3,720	1,514,253	0	1,369,843	0	1	1	0
2092	274,553	293,546	117,781	8,857	274,553	267,889	117,781	8,857	310,465	0	884,971	0	1	1	0
2093	7,029	11,448	810	0	7,029	11,448	810	0	5,449	3,882	18,684	0	1	0	1
2094	0	107,498	6,783	0	0	30,516	6,783	0	0	0	6,783	0	0	0	1
2095	142,957	795,495	4,076	0	142,957	584,787	4,076	0	69,211	21,162	51,672	0	1	0	1
2096	32,568	323,386	571,842	0	32,568	204,511	571,842	0	0	196,700	570,534	0	0	0	1
2097	44,714	261,816	243,113	0	44,714	19,356	243,113	0	0	1,072	237,694	0	0	0	1
2098	0	699,593	133,648	0	0	633,778	133,648	0	0	0	133,648	0	0	0	1
2099	121,407	763,730	320,826	0	121,407	91,350	320,826	0	12,001	18,635	318,731	0	0	0	1
2100	0	453,170	2,627,127	0	0	81,650	2,627,127	0	0	0	2,627,127	0	0	0	1
2101	69,171	237,994	469,871	0	69,171	18,749	469,871	0	9,418	0	468,074	0	0	0	1
2102	0	114,140	538,373	0	0	105,643	538,373	0	0	0	538,373	0	0	0	1
2103	3,498	38,410	397,851	0	3,498	0	397,851	0	0	0	397,851	0	0	0	1
2104	25,153	19,615	149,314	0	25,153	801	149,314	0	0	0	148,883	0	0	0	1
2105	9,335	62,855	188,965	0	9,335	23,025	188,965	0	0	19,593	187,895	0	0	0	1
2106	0	121,604	122,912	0	0	87,906	122,912	0	0	0	122,912	0	0	0	1
2107	653,777	1,572,177	2,231,785	0	653,777	433,488	2,231,785	0	185,294	152,098	2,147,707	0	0	0	1
2108	29,818	50,265	274,916	0	29,818	5,458	274,916	0	0	1,191	268,843	0	0	0	1
2109	40,328	42,195	381,459	0	40,328	1,612	381,459	0	0	0	380,696	0	0	0	1
2110	1,088,257	2,232,975	288,269	0	1,088,257	962,350	288,269	0	54,638	255,844	3,335,863	0	1	1	0
2111	285,154	73,667	0	0	285,154	693	0	0	96,888	0	591,317	0	1	0	1
2112	17,952	81,499	264,467	0	17,952	52,109	264,467	0	0	995	239,939	0	0	0	1
2113	132,212	1,172,005	1,359,765	0	132,212	131,104	1,359,765	0	0	10,297	1,224,382	0	0	0	1
2114	169,686	256,910	332,586	0	169,686	47,686	332,586	0	0	23,009	304,583	0	0	0	1
2115	240,496	350,288	1,933,768	0	240,496	101,842	1,933,768	0	14,657	50,898	1,752,560	0	0	0	1
2116	4,612	6,217	1,943	4,148	4,612	2,220	1,943	4,148	0	0	253,204	0	1	1	0
2117	61,502	34,631	8,250	3,720	61,502	33,655	8,250	3,720	0	0	35,291	0	1	1	0
2118	0	477,804	2,507,973	0	0	477,622	2,507,973	0	0	0	2,507,973	0	0	0	1
2119	0	291,518	499,282	0	0	167,099	499,282	0	0	0	499,282	0	0	0	1
2120	0	379,597	2,544,575	0	0	370,131	2,544,575	0	0	0	2,544,575	0	0	0	1
2121	0	171,894	358,600	0	0	95,132	358,600	0	0	0	358,600	0	0	0	1
2122	17,512	102,078	338,892	0	17,512	74,573	338,892	0	0	0	338,892	0	0	0	1
2123	0	423,519	348,613	0	0	331,650	348,613	0	0	0	348,613	0	0	0	1
2124	0	133,177	82,913	0	0	96,503	82,913	0	0	0	82,913	0	0	0	1
2125	0	1,460,035	5,396,413	0	0	1,144,507	5,396,413	0	0	0	5,396,413	0	0	0	1
2126	0	174,937	1,517,457	0	0	70,400	1,517,457	0	0	0	1,517,457	0	0	0	1
2127	0	649,437	814,393	0	0	457,882	814,393	0	0	0	814,393	0	0	0	1
2128	0	84,781	107,135	0	0	41,746	107,135	0	0	0	107,135	0	0	0	1
2129	0	269,748	1,115,038	0	0	136,614	1,115,038	0	0	0	1,115,038	0	0	0	1
2130	415,927	515,088	579,866	0	415,927	42,019	579,866	0	0	0	579,866	0	0	0	1
2131	0	673,838	1,197,267	0	0	460,729	1,197,267	0	0	0	1,197,267	0	0	0	1

APPENDIX H1

2012 MODIFICATION OF AVERAGE SCHEDULES
DATA FROM GROUP B AND C COST COMPANIES WHO SEPARATELY REPORTED 2009 DSL COSTS

SEQ	TOTAL INTERSTATE C&WF CAT2	TOTAL INTERSTATE C&WF CAT3	TOTAL INTERSTATE COE CAT4.11	TOTAL INTERSTATE COE CAT4.12	SPECIAL ACCESS C&WF CAT2	SPECIAL ACCESS C&WF CAT3	SPECIAL ACCESS COE CAT4.11	SPECIAL ACCESS COE CAT4.12	DSL C&WF CAT2	DSL C&WF CAT3	DSL COE CAT4.11	DSL COE CAT4.12	DSL OUT	USED IN COE 4.11 + 4.12 RATIO (EX. 4.6)	USED IN C&WF 2 + 3 RATIO (EX. 4.7)
2132	403,803	720,357	1,683,635	0	403,803	624,869	1,683,635	0	0	0	1,683,635	0	0	0	1
2133	1,159,959	15,677	2,595,841	0	1,159,959	1,025	2,595,841	0	0	0	2,595,841	0	0	0	1
2134	7,722	5,914	0	3,864	7,722	1,842	0	3,864	0	0	48,438	0	1	1	0
2135	17,962	18,024	8,884	3,892	17,962	14,310	8,884	3,892	0	0	15,953	0	1	1	0
2136	12,533	59,891	13,292	3,894	12,533	25,899	13,292	3,894	0	0	57,159	0	1	1	0
2137	0	163,142	187,154	0	0	118,358	187,154	0	0	0	187,154	0	0	0	1
2138	0	112,061	15,463	0	0	0	15,463	0	0	0	15,463	0	0	0	1
2139	908,578	52,973	0	0	908,578	582	0	0	0	0	1,435,112	0	1	0	1
2140	719,269	128,539	757,040	0	719,269	753	757,040	0	0	0	757,040	0	0	0	1
2141	1,585,391	1,338,575	595,395	28,730	1,585,391	1,262,712	595,395	28,730	725,034	0	1,503,052	0	1	1	0
2142	14,432	59,462	11,900	3,964	14,432	47,380	11,900	3,964	0	0	117,433	0	1	1	0
2143	0	583,970	0	0	0	31,053	0	0	0	0	40,414	0	1	0	1
2144	10,049	131,642	8,213	3,611	10,049	78,155	8,213	3,611	0	0	11,311	0	1	1	0
2145	219,632	394,305	326,615	1,860	219,632	250,218	326,615	1,860	0	0	430	0	1	1	0
2146	23,594	278,790	48,524	3,742	23,594	88,957	48,524	3,742	165,609	0	948,205	0	1	1	0
2147	0	60,628	667,262	0	0	36,090	667,262	0	0	0	667,262	0	0	0	1
2148	198,584	0	7,981	19,737	159,182	0	7,981	0	0	0	7,981	0	0	0	1
2149	365,816	380,931	205,311	8,325	365,816	369,717	205,311	8,325	137,640	0	665,927	0	1	1	0
2150	33,136	0	99,086	15,146	29,718	0	99,086	466	0	0	99,086	0	0	0	1
2151	17,896	200,491	13,350	3,928	17,896	74,945	13,350	3,928	0	0	107,310	0	1	1	0
2152	129,057	5,611,584	742,004	0	129,057	10,829	742,004	0	0	0	742,004	0	0	0	1
2153	107,598	363,099	77,974	3,721	107,598	323,830	77,974	3,721	0	0	95,480	0	1	1	0
2154	2,971,102	1,807,490	1,301,979	0	2,971,102	49,235	1,301,979	0	0	0	1,301,979	0	0	0	1
2155	716,557	18,018	42,950	0	716,557	3,463	42,950	0	409,032	0	644,927	0	1	0	1
2156	943,909	20,234	80,773	0	943,909	11,172	80,773	0	433,647	0	709,538	0	1	0	1
2157	1,127,488	399,914	1,316,792	0	1,127,488	10,524	1,316,792	0	0	0	1,316,792	0	0	0	1
2158	58,492	77,605	31,855	3,720	58,492	66,467	31,855	3,720	17,293	0	65,572	0	1	1	0
2159	119,808	121,200	28,947	8,642	119,808	111,850	28,947	8,642	524,726	0	509,902	0	1	1	0
2160	1,058,670	140,614	47,441	0	1,058,670	1,509	47,441	0	730,477	0	1,189,945	0	1	0	1
2161	718,770	74,406	52,254	0	718,770	1,801	52,254	0	0	0	60,814	0	1	0	1
2162	3,811	4,843	3,133	3,878	3,811	1,313	3,133	3,878	0	0	53,867	0	1	1	0
2163	133,825	74,312	170,708	3,720	133,825	66,526	170,708	3,720	5,205	0	287,986	0	1	1	0
2164	53,164	105,327	46,578	1,133	53,164	101,965	46,578	1,133	0	0	107,743	0	1	1	0
2165	35,644	24,228	38,831	3,421	35,644	11,666	38,831	3,421	0	0	57,524	0	1	1	0

APPENDIX H2

2012 MODIFICATION OF AVERAGE SCHEDULES
DATA FROM GROUP C COST COMPANIES IN NECA'S DSL TARIFF WITH COE CAT 4.11
USED FOR DSL/NON-DSL REVENUE REQUIREMENT SEPARATION MODEL

SEQ	SPECIAL ACCESS COE CAT4.11	SPECIAL ACCESS COE CAT4.12	SPECIAL ACCESS TPIS	COE CAT 4.11 REVENUE REQUIREMENT	DSL REVENUE REQUIREMENT	SPECIAL ACCE REVENUE REQUIREMENT	ADJUSTED NON-DSL REVENUE	ADJUSTED SPECIAL ACCESS REVENUE	REPORTED DSL COSTS
3001	537,548	0	860,435	160,001	167,008	226,319	6,186	10,800	0
3002	156,076	0	342,897	59,478	62,083	91,642	12,654	19,044	0
3003	255,532	0	311,100	109,131	113,910	119,151	244	3,221	0
3004	1,261,485	0	3,029,546	479,227	500,212	856,029	17,736	40,153	0
3005	1,120,683	0	2,208,243	368,424	326,586	563,318	7,430	35,621	1
3006	397,675	0	436,292	154,721	161,496	157,095	459	6,995	0
3007	7,859,505	153,950	14,545,365	2,677,610	2,794,861	4,594,185	55,816	165,524	0
3008	4,686,184	0	12,397,575	2,152,133	2,246,373	4,274,383	64,449	136,653	0
3009	1,050,258	0	1,732,655	489,666	511,108	685,809	4,997	20,929	0
3010	449,552	0	1,321,079	108,615	118,162	296,374	20,648	27,536	1
3011	400,775	0	2,236,485	328,994	343,401	1,243,416	83,118	97,005	0
3012	842,694	0	3,047,394	186,147	218,899	692,797	71,429	97,176	1
3013	517,646	0	1,340,114	190,255	198,586	368,789	1,830	13,608	0
3014	3,092,174	0	7,085,879	761,358	998,978	1,788,248	126,519	222,804	1
3015	153,503	0	218,337	60,233	62,871	66,083	807	4,334	0
3016	753,152	0	1,316,157	218,807	228,389	347,074	14,181	27,296	0
3017	1,050,835	0	1,878,635	406,985	424,807	556,153	20,189	42,254	0
3018	1,626,852	0	3,993,432	400,577	418,118	868,371	14,284	31,281	0
3019	122,431	0	140,156	55,830	58,275	56,925	1,104	4,101	0
3020	483,796	0	1,050,069	229,590	239,644	399,552	6,973	19,982	0
3021	297,054	0	651,837	71,534	74,666	154,490	13,074	20,260	0
3022	743,109	0	1,339,982	201,774	210,610	302,005	6,450	12,519	0
3023	1,801,123	0	3,441,389	587,207	612,921	936,092	18,565	39,114	0
3024	375,998	0	633,355	122,192	127,543	163,145	3,869	14,202	0
3025	606,044	0	1,029,979	155,966	162,796	212,247	2,672	8,398	0
3026	455,554	0	1,916,468	140,425	146,575	419,360	4,082	13,471	0
3027	895,233	0	1,698,721	287,508	300,098	465,141	18,849	29,310	0
3028	395,018	0	1,022,299	168,709	176,097	339,595	7,101	10,211	0
3029	1,254,723	0	2,085,993	336,529	351,266	532,051	25,540	48,491	0
3030	458,464	0	973,510	257,537	268,814	398,885	11,885	18,445	0
3031	363,962	0	1,089,995	85,877	89,343	220,808	12,243	20,585	1

APPENDIX H2

2012 MODIFICATION OF AVERAGE SCHEDULES
DATA FROM GROUP C COST COMPANIES IN NECA'S DSL TARIFF WITH COE CAT 4.11
USED FOR DSL/NON-DSL REVENUE REQUIREMENT SEPARATION MODEL

SEQ	SPECIAL ACCESS COE CAT4.11	SPECIAL ACCESS COE CAT4.12	SPECIAL ACCESS TPIS	COE CAT 4.11 REVENUE REQUIREMENT	DSL REVENUE REQUIREMENT	SPECIAL ACCE REVENUE REQUIREMENT	ADJUSTED NON-DSL REVENUE	ADJUSTED SPECIAL ACCESS REVENUE	REPORTED DSL COSTS
3032	672,155	0	1,485,645	305,035	318,392	523,819	14,079	23,686	0
3033	1,242,267	0	2,272,626	303,426	316,713	493,952	4,818	29,432	0
3034	750,472	0	1,247,183	100,115	100,720	160,403	23,246	43,784	1
3035	1,972,748	0	3,542,524	408,159	426,032	811,164	14,573	42,347	0
3036	2,144,292	0	4,800,479	639,432	667,432	1,112,646	82,294	118,443	0
3037	307,764	0	510,605	145,520	151,892	200,008	9,482	11,257	0
3038	37,949	0	250,581	8,569	8,944	62,658	2,460	5,813	0
3039	1,234,552	0	2,352,397	260,171	271,563	459,586	9,490	26,504	0
3040	625,356	0	1,274,423	220,136	229,775	333,071	18,200	27,218	0
3041	890,358	0	1,200,901	250,118	261,070	330,902	22,391	38,503	0
3042	1,128,762	0	1,775,464	319,134	333,109	485,216	93,956	127,822	0
3043	460,248	39,069	1,331,152	146,622	153,042	384,982	22,563	31,878	0
3044	804,351	0	2,430,346	234,973	245,262	733,351	55,453	88,641	0
3045	3,663,518	0	6,052,594	1,237,132	1,291,305	1,937,518	342,493	417,523	0
3046	1,748,553	0	3,193,306	534,407	557,809	830,037	23,698	46,603	0
3047	3,773,857	0	5,521,608	836,045	872,655	1,230,215	34,065	74,712	0
3048	1,133,282	0	1,737,254	392,237	409,413	546,031	19,864	35,677	0
3049	635,812	0	2,034,445	105,879	110,516	310,819	20,028	33,073	0
3050	651,131	0	1,734,680	226,196	236,101	519,671	25,307	50,653	0
3051	196,244	0	330,194	62,549	65,288	103,269	1,352	3,760	0
3052	1,094,229	0	2,933,410	439,619	458,869	1,047,353	54,938	92,965	0
3053	737,752	0	1,540,110	277,382	289,528	412,015	43,112	53,631	0
3054	1,609,401	0	2,848,921	513,362	535,842	728,527	24,665	49,322	0
3055	1,568,961	0	2,929,775	475,081	495,884	832,021	26,519	63,384	0
3056	2,363,003	0	4,444,633	691,089	721,351	1,088,382	46,086	72,969	0
3057	4,137,009	0	8,425,797	1,001,895	1,045,768	1,831,321	93,049	134,769	0
3058	3,426,098	0	8,683,136	885,708	924,493	1,798,572	53,201	106,336	0
3059	463,400	0	714,761	191,462	199,846	260,270	8,175	15,159	0
3060	1,668,946	0	3,960,602	358,868	374,583	808,925	70,951	97,497	0
3061	5,425,123	0	8,258,765	1,464,899	1,529,046	2,168,040	28,768	62,425	0
3062	8,915,254	0	13,858,721	2,115,057	2,207,674	3,178,300	28,262	66,875	0

APPENDIX H2

2012 MODIFICATION OF AVERAGE SCHEDULES
DATA FROM GROUP C COST COMPANIES IN NECA'S DSL TARIFF WITH COE CAT 4.11
USED FOR DSL/NON-DSL REVENUE REQUIREMENT SEPARATION MODEL

SEQ	SPECIAL ACCESS COE CAT4.11	SPECIAL ACCESS COE CAT4.12	SPECIAL ACCESS TPIS	COE CAT 4.11 REVENUE REQUIREMENT	DSL REVENUE REQUIREMENT	SPECIAL ACCE REVENUE REQUIREMENT	ADJUSTED NON-DSL REVENUE	ADJUSTED SPECIAL ACCESS REVENUE	REPORTED DSL COSTS
3063	3,555,468	0	8,852,887	629,285	656,841	1,634,231	67,322	122,391	0
3064	2,862,513	0	8,569,961	751,213	784,109	1,992,281	100,081	148,308	0
3065	4,394,843	0	8,731,492	815,760	851,481	1,854,614	90,207	138,800	0
3066	439,874	0	1,020,934	155,067	161,858	277,811	8,261	28,865	0
3067	130,020	82,630	413,195	28,051	29,279	86,473	5,890	11,169	0
3068	2,882,302	0	4,976,498	725,266	757,025	1,268,667	55,095	124,565	0
3069	560,099	0	1,089,159	152,473	159,150	247,281	7,969	18,596	0
3070	734,212	0	2,120,907	192,474	200,902	434,242	13,490	27,085	0
3071	798,024	625,575	2,332,696	277,218	289,357	698,450	43,316	68,446	0
3072	934,624	0	3,087,863	208,258	217,378	716,281	11,264	21,655	0
3073	389,605	0	843,623	96,457	100,681	180,392	10,606	16,043	0
3074	1,549,055	0	2,334,486	356,601	372,216	550,173	9,651	33,771	0
3075	334,944	0	2,017,158	67,262	70,207	387,995	9,239	17,143	0
3076	299,262	0	552,073	92,335	96,378	162,662	1,925	5,777	0
3077	610,885	198,142	1,791,580	177,311	185,076	478,880	21,758	34,971	0
3078	1,780,022	0	3,130,612	527,997	551,118	835,245	35,507	79,135	0
3079	7,897,078	0	10,934,128	1,860,601	1,942,075	2,609,941	26,384	130,350	0
3080	786,210	24,309	3,043,293	151,380	158,009	596,486	15,346	43,119	0
3081	2,150,947	179,474	4,031,153	789,398	823,965	1,253,940	30,310	59,395	0
3082	4,529,825	0	6,425,133	918,157	958,363	1,369,457	32,876	102,565	0
3083	5,027,213	0	8,243,317	1,372,067	1,432,149	2,163,156	70,277	102,197	0
3084	227,993	0	376,542	58,109	60,653	82,526	7,646	19,560	0
3085	1,441,805	0	1,765,547	517,760	540,432	639,211	10,471	25,959	0
3086	1,436,465	0	2,106,443	479,734	500,741	595,842	27,715	75,487	0
3087	1,702,593	94,907	3,930,396	180,984	188,909	382,996	125,986	147,384	0
3088	350,010	0	1,186,504	209,388	218,557	383,469	3,319	5,779	0
3089	196,377	0	282,341	38,754	40,451	59,697	17,963	27,229	0
3090	2,379,920	258,907	5,932,054	628,502	656,024	1,467,087	33,253	57,141	0
3091	585,942	0	1,018,139	130,477	136,190	216,216	14,100	20,259	0
3092	631,377	0	1,483,910	131,096	136,837	285,974	26,095	44,724	0
3093	2,559,490	0	5,794,167	409,256	427,177	860,953	43,023	77,160	0

APPENDIX H2

2012 MODIFICATION OF AVERAGE SCHEDULES
DATA FROM GROUP C COST COMPANIES IN NECA'S DSL TARIFF WITH COE CAT 4.11
USED FOR DSL/NON-DSL REVENUE REQUIREMENT SEPARATION MODEL

SEQ	SPECIAL ACCESS COE CAT4.11	SPECIAL ACCESS COE CAT4.12	SPECIAL ACCESS TPIS	COE CAT 4.11 REVENUE REQUIREMENT	DSL REVENUE REQUIREMENT	SPECIAL ACCE REVENUE REQUIREMENT	ADJUSTED NON-DSL REVENUE	ADJUSTED SPECIAL ACCESS REVENUE	REPORTED DSL COSTS
3094	1,957,577	0	2,863,723	551,189	575,325	748,000	33,820	65,837	0
3095	93,580	0	258,173	40,609	42,387	95,267	1,785	3,272	0
3096	75,977	0	129,766	44,372	46,315	57,120	798	2,122	0
3097	124,538	0	146,391	76,350	79,694	86,949	963	4,800	0
3098	128,430	0	187,004	53,200	55,529	71,571	5,943	8,308	0
3099	222,670	0	468,840	58,775	61,349	108,048	3,889	6,847	0
3100	1,317,771	0	3,020,481	218,479	228,047	488,606	24,774	55,742	0
3101	437,808	85,121	1,401,451	125,976	131,492	385,139	10,096	17,154	0
3102	1,986,698	0	2,872,477	423,810	442,369	610,786	58,719	126,878	0
3103	3,405,043	0	5,748,529	610,951	637,704	1,126,055	38,239	123,050	0
3104	653,677	79,870	1,496,635	175,144	182,813	389,016	12,395	28,369	0
3105	6,154,577	0	10,897,214	1,179,941	1,231,610	2,203,260	87,696	205,784	0
3106	1,625,482	0	4,002,411	308,208	321,704	730,553	50,870	102,652	0
3107	410,336	195,148	1,650,756	106,472	111,135	418,263	12,972	19,993	0
3108	212,907	0	435,889	96,328	100,546	133,702	1,066	3,534	0
3109	211,170	0	694,379	51,793	54,061	129,014	19,310	24,227	0
3110	5,501	0	493,122	1,978	2,065	143,638	685	3,980	0
3111	161,804	0	658,257	34,240	32,714	123,787	10,841	22,800	1
3112	124,685	0	239,125	34,312	35,815	68,646	7,148	12,771	0
3113	17,183	0	835,477	2,437	1,443	118,061	20,071	23,926	1
3114	483,346	0	748,118	204,404	213,354	247,421	5,657	14,544	0
3115	182,807	0	284,326	107,178	111,871	162,578	815	2,386	0
3116	257,666	0	534,836	101,296	105,732	151,670	3,388	13,016	0
3117	375,788	0	444,441	139,641	145,756	147,717	691	8,208	0
3118	105,071	0	2,436,128	26,837	28,012	558,594	18,983	40,102	0
3119	272,627	0	477,367	73,438	76,654	123,531	2,683	5,315	0
3120	1,000,676	0	2,130,647	235,696	246,017	498,906	37,013	53,412	0
3121	130,014	0	187,497	71,991	75,143	76,969	565	2,502	0
3122	535,505	0	1,312,796	122,326	127,683	300,433	16,300	24,300	0
3123	396,578	0	574,252	46,407	48,439	59,529	2,029	6,316	0
3124	669,610	0	957,051	283,331	295,738	358,817	7,612	25,150	0

APPENDIX H2

2012 MODIFICATION OF AVERAGE SCHEDULES
DATA FROM GROUP C COST COMPANIES IN NECA'S DSL TARIFF WITH COE CAT 4.11
USED FOR DSL/NON-DSL REVENUE REQUIREMENT SEPARATION MODEL

SEQ	SPECIAL ACCESS COE CAT4.11	SPECIAL ACCESS COE CAT4.12	SPECIAL ACCESS TPIS	COE CAT 4.11 REVENUE REQUIREMENT	DSL REVENUE REQUIREMENT	SPECIAL ACCE REVENUE REQUIREMENT	ADJUSTED NON-DSL REVENUE	ADJUSTED SPECIAL ACCESS REVENUE	REPORTED DSL COSTS
3125	147,261	0	387,482	51,082	53,319	103,885	9,432	14,638	0
3126	1,302,067	0	6,347,117	314,387	328,154	1,323,017	36,070	57,940	0
3127	103,834	0	175,593	33,337	34,796	61,191	2,376	4,811	0
3128	56,473	0	91,967	23,598	24,631	29,481	1,729	5,441	0
3129	91,285	0	118,022	41,924	43,759	43,676	3,076	6,755	0
3130	3,537,784	114,976	4,687,026	1,107,281	1,155,768	1,217,493	36,020	103,685	0
3131	348,800	0	469,159	130,517	143,187	169,537	3,363	17,916	1
3132	3,265,246	0	6,278,009	846,347	883,408	1,649,602	28,413	80,540	0
3133	496,250	0	1,885,376	399,717	417,220	806,746	13,090	27,534	0
3134	91,364	0	340,009	26,364	27,518	105,890	4,239	10,479	0
3135	1,215,936	0	2,601,556	442,657	462,041	778,050	41,450	73,579	0
3136	1,853,513	0	3,026,139	491,552	513,076	807,765	25,775	54,730	0
3137	356,963	0	614,952	91,494	95,500	139,425	3,102	10,909	0
3138	2,590,395	0	4,453,531	1,089,275	1,136,974	1,469,439	21,230	71,707	0
3139	1,800,033	0	2,664,753	697,618	728,166	865,760	14,589	38,291	0
3140	1,640,010	0	3,214,959	342,934	357,951	583,802	6,568	25,063	0
3141	16,782	0	795,379	4,172	4,355	165,549	4,012	10,053	0
3142	1,231,807	0	4,663,958	343,475	368,101	1,213,766	23,368	58,527	1
3143	206,459	0	689,552	56,383	58,852	180,560	24,813	35,454	0
3144	16,897	0	580,132	6,623	6,913	184,418	4,134	9,692	0
3145	66,135	0	2,496,148	10,660	11,126	442,016	15,177	31,707	0
3146	31,918	0	1,807,369	9,757	10,184	457,047	10,127	23,307	0
3147	34,017	0	1,646,227	4,476	4,672	211,337	5,272	11,713	0
3148	1,412,304	0	2,568,021	310,129	323,709	507,373	18,790	33,448	0
3149	14,884	0	841,664	3,202	3,342	163,499	12,014	20,098	0
3150	84,963	0	472,274	19,744	20,608	104,588	4,393	9,484	0
3151	1,368,038	0	2,196,078	300,508	304,500	481,421	41,043	61,199	1
3152	87,599	0	1,094,067	18,205	19,003	221,397	10,251	22,321	0
3153	4,277,296	0	10,113,317	764,928	798,423	1,677,642	85,397	87,519	0
3154	152,736	0	267,515	26,012	29,666	48,443	13,528	20,157	1
3155	119,121	0	293,805	19,642	17,645	52,605	6,564	11,892	1

APPENDIX H2

2012 MODIFICATION OF AVERAGE SCHEDULES
DATA FROM GROUP C COST COMPANIES IN NECA'S DSL TARIFF WITH COE CAT 4.11
USED FOR DSL/NON-DSL REVENUE REQUIREMENT SEPARATION MODEL

SEQ	SPECIAL ACCESS COE CAT4.11	SPECIAL ACCESS COE CAT4.12	SPECIAL ACCESS TPIS	COE CAT 4.11 REVENUE REQUIREMENT	DSL REVENUE REQUIREMENT	SPECIAL ACCE REVENUE REQUIREMENT	ADJUSTED NON-DSL REVENUE	ADJUSTED SPECIAL ACCESS REVENUE	REPORTED DSL COSTS
3156	182,750	0	549,438	137,404	143,421	262,854	11,511	19,351	0
3157	414,978	0	578,972	160,451	167,477	197,270	5,167	10,069	0
3158	461,491	0	975,679	89,127	93,351	184,539	21,667	34,257	1
3159	51,276	0	118,726	20,474	21,370	33,402	1,496	3,243	0
3160	2,197,838	0	4,731,116	463,160	483,442	941,964	40,104	65,421	0
3161	20,869	0	419,055	2,783	2,905	70,070	431	4,224	0
3162	1,633,338	0	2,365,841	326,136	340,418	424,299	8,854	22,696	0
3163	2,927,570	0	5,501,222	739,762	772,155	1,215,525	27,452	32,790	0
3164	382,960	0	424,081	100,285	104,676	107,596	6,660	11,314	0
3165	443,584	0	507,409	67,155	70,096	77,224	5,690	13,696	0
3166	192,278	17,026	364,692	41,554	43,373	75,243	518	5,763	0
3167	372,854	0	689,060	157,179	164,062	188,923	5,506	12,520	0
3168	700,607	0	1,111,918	181,544	189,494	256,885	11,959	30,898	0
3169	152,936	0	238,577	51,631	53,892	69,180	11,989	19,193	0
3170	1,097,400	0	1,921,443	287,760	300,361	491,012	6,573	17,587	0
3171	30,149	0	554,565	8,421	8,790	133,854	10,809	17,018	0
3172	584,704	0	704,358	137,684	143,713	168,233	4,980	17,090	0
3173	218,637	0	343,907	64,290	67,105	98,190	2,910	8,299	0
3174	308,349	0	342,426	88,840	92,730	89,677	244	4,525	0
3175	227,582	0	332,547	78,645	82,089	102,240	1,879	6,498	0
3176	106,686	1,986	132,038	57,510	60,029	64,244	592	3,641	0
3177	937,480	0	1,485,193	281,808	294,149	403,372	20,545	40,505	0
3178	5,008,645	218,397	7,148,099	921,272	961,614	1,200,359	42,922	88,831	0
3179	44,896	0	2,507,185	8,691	9,072	465,834	3,889	19,935	0
3180	2,019,343	0	4,120,250	365,906	381,929	698,508	41,711	75,179	0
3181	638,644	21,137	861,290	95,557	99,741	118,197	1,699	7,332	0
3182	186,724	0	9,426,716	47,373	49,448	2,430,820	47,572	97,603	0
3183	1,079,977	0	2,592,289	221,152	230,836	614,185	70,405	81,336	0
3184	51,750	0	523,493	4,797	5,007	65,416	8,001	10,183	0
3185	2,094	0	105,401	272	284	15,464	1,443	3,583	0
3186	63,642	0	143,195	33,315	34,774	105,564	1,046	4,204	0

APPENDIX H2

2012 MODIFICATION OF AVERAGE SCHEDULES
DATA FROM GROUP C COST COMPANIES IN NECA'S DSL TARIFF WITH COE CAT 4.11
USED FOR DSL/NON-DSL REVENUE REQUIREMENT SEPARATION MODEL

SEQ	SPECIAL ACCESS COE CAT4.11	SPECIAL ACCESS COE CAT4.12	SPECIAL ACCESS TPIS	COE CAT 4.11 REVENUE REQUIREMENT	DSL REVENUE REQUIREMENT	SPECIAL ACCE REVENUE REQUIREMENT	ADJUSTED NON-DSL REVENUE	ADJUSTED SPECIAL ACCESS REVENUE	REPORTED DSL COSTS
3187	1,126,153	0	7,466,269	251,602	262,619	1,585,213	75,663	122,629	0
3188	411,676	0	636,375	110,408	115,243	173,419	3,782	9,536	0
3189	2,137,451	0	4,875,010	527,444	550,540	1,206,383	41,121	96,197	0
3190	9,226	0	33,212	1,475	1,540	6,253	305	1,304	0
3191	90,338	0	587,549	33,348	34,808	144,489	11,347	17,018	0
3192	76,313	0	8,496,627	16,446	17,166	1,573,531	57,154	104,635	0
3193	393,848	0	1,431,697	46,351	48,381	169,321	6,238	13,573	0
3194	573,730	0	3,048,325	96,269	100,485	501,754	9,968	20,663	0
3195	3,353	0	388,440	824	860	87,508	10,133	17,894	0
3196	6,783	0	50,634	4,911	5,005	18,081	1,451	2,655	1
3197	571,842	0	981,545	148,309	215,393	224,900	3,035	7,403	1
3198	243,113	0	419,241	112,447	112,495	153,021	8,338	12,984	1
3199	299,243	161,623	1,250,562	88,565	92,444	343,369	4,474	7,665	0
3200	254,721	0	1,281,500	85,115	88,842	415,611	31,488	42,025	0
3201	405,924	0	509,784	131,173	136,917	146,350	9,607	16,569	0
3202	61,347	0	230,537	18,582	19,395	55,498	5,001	9,531	0
3203	133,648	0	1,013,364	48,847	41,676	229,292	7,364	11,077	1
3204	706,327	0	876,659	281,343	293,663	307,402	6,856	11,876	0
3205	320,826	0	680,856	98,802	114,618	189,773	13,868	22,285	1
3206	2,627,127	0	2,934,299	735,446	720,904	845,083	12,126	28,393	1
3207	469,871	0	811,264	274,867	286,401	336,396	7,477	15,393	1
3208	190,913	0	248,200	67,481	70,436	81,581	2,525	4,841	0
3209	538,373	0	964,365	139,859	150,299	209,778	8,671	13,768	1
3210	397,851	0	442,980	96,762	108,330	110,168	4,002	9,202	1
3211	149,314	0	194,277	42,383	42,652	47,640	1,877	5,391	1
3212	188,965	0	267,034	68,240	77,964	89,280	2,519	4,603	1
3213	122,912	0	288,764	25,955	24,099	46,430	2,863	6,013	1
3214	2,231,785	0	4,049,212	501,713	583,263	774,747	61,517	86,647	1
3215	4,161,935	539,387	9,864,812	887,952	926,835	2,199,631	5,308	42,122	0
3216	561,602	0	709,896	233,547	243,774	252,260	4,332	9,691	0
3217	274,916	0	333,022	102,826	103,436	119,078	2,327	6,323	1

APPENDIX H2

2012 MODIFICATION OF AVERAGE SCHEDULES
DATA FROM GROUP C COST COMPANIES IN NECA'S DSL TARIFF WITH COE CAT 4.11
USED FOR DSL/NON-DSL REVENUE REQUIREMENT SEPARATION MODEL

SEQ	SPECIAL ACCESS COE CAT4.11	SPECIAL ACCESS COE CAT4.12	SPECIAL ACCESS TPIS	COE CAT 4.11 REVENUE REQUIREMENT	DSL REVENUE REQUIREMENT	SPECIAL ACCE REVENUE REQUIREMENT	ADJUSTED NON-DSL REVENUE	ADJUSTED SPECIAL ACCESS REVENUE	REPORTED DSL COSTS
3218	546,523	0	812,700	250,245	261,203	300,335	18,225	31,400	0
3219	381,459	0	474,160	157,838	160,036	178,573	3,156	9,126	1
3220	560,404	0	880,457	141,522	147,720	177,702	2,610	5,594	0
3221	496,291	0	1,017,746	129,859	135,546	229,675	11,747	17,342	0
3222	10,880,492	0	18,794,378	2,828,907	2,952,783	4,255,211	103,267	175,734	0
3223	6,448,440	0	10,843,541	1,582,739	1,652,046	2,544,212	33,793	84,941	0
3224	5,821,254	0	11,222,078	1,496,287	1,561,808	2,605,720	56,235	106,144	0
3225	3,129,168	0	5,116,142	673,769	703,273	932,905	22,424	51,880	0
3226	5,848,891	0	11,409,519	1,878,978	1,961,257	3,039,517	75,875	153,295	0
3227	814,458	0	2,140,095	246,231	257,014	476,860	1,696	9,634	0
3228	192,531	0	1,627,384	85,591	89,339	544,421	57,116	64,166	0
3229	5,504,531	0	8,403,950	1,147,107	1,197,338	1,740,170	51,297	84,746	0
3230	1,691,421	0	4,501,746	387,070	404,020	864,658	23,694	39,458	0
3231	4,549,249	0	9,345,313	1,126,109	1,175,421	2,143,523	89,860	130,293	0
3232	3,572,528	0	10,436,619	664,931	694,048	1,702,901	62,666	98,085	0
3233	3,369,404	0	5,527,601	884,785	923,530	1,390,500	135,423	157,320	0
3234	445,270	73,171	1,142,501	83,442	87,096	193,751	5,638	15,717	0
3235	8,448,922	0	14,641,085	2,220,785	2,318,032	3,777,408	91,377	142,941	0
3236	62,434	0	74,789	60,402	63,047	61,057	836	2,995	0
3237	19,210	0	39,496	5,314	5,546	9,151	689	3,382	0
3238	264,467	0	486,673	118,948	111,688	166,361	5,711	9,338	1
3239	1,359,765	0	1,987,945	253,042	275,400	373,981	11,209	30,912	1
3240	332,586	0	796,633	64,369	70,304	141,004	1,968	11,274	1
3241	3,520,276	28,340	8,862,199	756,705	789,841	1,588,221	11,288	39,622	0
3242	115,282	0	166,213	17,860	18,643	23,374	311	3,006	0
3243	5,400,516	0	7,246,287	1,071,558	1,118,481	1,295,079	41,531	109,815	0
3244	1,933,768	0	2,591,474	372,604	386,996	494,582	9,939	32,426	1
3245	8,722,000	0	12,838,783	1,981,619	2,068,393	2,796,144	31,502	84,622	0
3246	1,829,506	0	4,346,032	514,990	537,541	1,046,072	20,928	33,463	0
3247	451,490	0	1,171,037	80,887	84,429	187,477	46,588	68,064	0
3248	145,552	0	259,471	49,012	51,158	76,134	2,691	10,432	0

APPENDIX H2

2012 MODIFICATION OF AVERAGE SCHEDULES
DATA FROM GROUP C COST COMPANIES IN NECA'S DSL TARIFF WITH COE CAT 4.11
USED FOR DSL/NON-DSL REVENUE REQUIREMENT SEPARATION MODEL

SEQ	SPECIAL ACCESS COE CAT4.11	SPECIAL ACCESS COE CAT4.12	SPECIAL ACCESS TPIS	COE CAT 4.11 REVENUE REQUIREMENT	DSL REVENUE REQUIREMENT	SPECIAL ACCE REVENUE REQUIREMENT	ADJUSTED NON-DSL REVENUE	ADJUSTED SPECIAL ACCESS REVENUE	REPORTED DSL COSTS
3249	491,247	0	1,140,272	149,680	156,234	300,178	18,151	28,488	0
3250	675,105	0	910,616	249,099	260,007	284,441	6,135	14,261	0
3251	429,654	0	751,173	200,456	209,234	302,328	11,150	25,833	0
3252	97,407	1,099,701	3,875,716	27,403	28,603	909,036	35,304	61,409	0
3253	1,184,438	0	2,415,422	331,441	345,954	600,673	35,379	72,044	0
3254	1,843,501	0	4,198,265	621,476	648,690	1,140,283	48,807	74,375	0
3255	2,130,753	0	4,236,103	469,046	489,585	858,895	33,281	52,414	0
3256	692,752	0	2,574,186	238,288	248,723	843,027	44,015	59,600	0
3257	509,948	0	875,026	272,484	284,416	304,065	18,662	30,951	0
3258	1,379,590	0	2,904,159	318,586	332,536	646,053	39,624	61,089	0
3259	2,507,973	0	4,325,627	766,504	807,316	1,319,890	19,425	46,342	1
3260	499,282	0	755,676	154,649	158,561	243,320	21,090	26,711	1
3261	441,953	0	785,468	148,673	155,183	225,625	11,805	14,501	0
3262	1,130,269	0	2,203,740	636,964	664,856	1,506,962	29,258	36,601	0
3263	2,544,575	0	3,480,028	419,636	452,298	593,127	30,135	61,741	1
3264	307,291	0	1,610,147	122,865	128,245	491,699	2,796	6,755	0
3265	358,600	0	613,780	86,116	80,391	130,045	9,950	31,251	1
3266	367,197	0	4,826,124	104,071	108,628	1,160,967	15,006	18,835	0
3267	338,892	0	541,532	197,552	193,435	252,712	7,036	17,800	1
3268	1,391,452	0	2,039,846	261,816	273,281	357,010	10,845	20,856	0
3269	348,613	0	1,073,471	94,261	77,213	231,971	32,232	41,512	1
3270	289,675	0	555,578	88,264	92,129	135,814	3,842	6,255	0
3271	350,054	0	1,308,004	116,871	121,988	429,738	28,746	47,544	0
3272	1,071,911	0	3,437,135	263,686	275,232	766,076	28,391	40,039	0
3273	82,913	0	272,268	54,571	53,878	118,861	2,220	4,619	1
3274	328,276	0	938,883	66,527	69,440	180,955	12,712	18,539	0
3275	8,892,659	0	25,099,024	1,811,941	1,891,284	4,293,447	221,457	255,709	0
3276	5,396,413	0	7,501,217	720,388	720,605	1,031,258	64,304	139,448	1
3277	1,517,457	0	1,798,686	418,143	438,850	491,031	1,533	11,485	1
3278	22,657,120	0	35,339,140	5,598,338	5,843,486	9,271,093	70,399	173,338	0
3279	814,393	0	1,701,537	134,091	120,700	271,538	12,537	24,806	1

APPENDIX H2

2012 MODIFICATION OF AVERAGE SCHEDULES
DATA FROM GROUP C COST COMPANIES IN NECA'S DSL TARIFF WITH COE CAT 4.11
USED FOR DSL/NON-DSL REVENUE REQUIREMENT SEPARATION MODEL

SEQ	SPECIAL ACCESS COE CAT4.11	SPECIAL ACCESS COE CAT4.12	SPECIAL ACCESS TPIS	COE CAT 4.11 REVENUE REQUIREMENT	DSL REVENUE REQUIREMENT	SPECIAL ACCE REVENUE REQUIREMENT	ADJUSTED NON-DSL REVENUE	ADJUSTED SPECIAL ACCESS REVENUE	REPORTED DSL COSTS
3280	273,461	0	616,976	114,488	119,501	226,098	11,489	15,639	0
3281	107,135	0	270,228	30,571	29,765	72,886	2,619	7,254	1
3282	1,115,038	0	1,490,942	517,290	495,722	596,474	13,562	25,902	1
3283	579,866	0	1,638,358	87,135	89,046	224,932	41,421	55,645	1
3284	1,197,267	0	2,151,088	361,484	365,496	607,686	18,961	30,514	1
3285	5,854,647	0	21,634,445	1,982,173	2,068,971	5,559,091	69,847	123,682	0
3286	1,683,635	0	3,716,672	334,359	266,252	681,591	56,037	77,600	1
3287	224,933	0	5,418,624	58,404	60,962	1,084,354	37,377	64,708	0
3288	260,932	0	1,135,968	59,126	61,716	222,914	21,007	32,886	0
3289	802,322	0	1,587,941	327,203	341,531	599,365	19,146	28,224	0
3290	21,915	0	68,588	7,209	7,524	25,913	1,599	2,245	0
3291	708,967	0	2,120,148	250,987	261,978	619,036	11,077	16,013	0
3292	507,399	0	1,005,419	220,922	230,597	385,436	14,290	26,503	0
3293	2,595,841	0	4,155,754	485,238	488,187	821,616	34,611	62,422	1
3294	83,147	0	174,919	25,140	26,241	50,720	1,556	4,958	0
3295	182,787	0	383,298	61,365	64,052	114,639	2,749	5,190	0
3296	799,107	0	1,382,155	288,668	301,309	433,670	19,140	35,547	0
3297	516,054	0	758,988	314,839	328,626	343,949	6,417	12,935	0
3298	510,737	0	1,080,061	161,911	169,001	293,217	5,962	12,562	0
3299	207,936	0	337,523	111,818	116,714	148,204	7,058	15,043	0
3300	2,812,421	0	9,705,200	490,409	511,883	1,849,530	74,759	125,838	0
3301	2,465,567	0	3,968,672	539,563	563,190	867,625	13,449	33,920	0
3302	2,147,492	0	2,972,102	444,676	464,148	610,314	13,982	36,412	0
3303	2,243,786	0	2,913,639	479,055	500,032	605,806	1,582	10,867	0
3304	2,147,392	0	3,354,968	824,763	860,879	1,142,247	33,739	47,242	0
3305	999,832	0	1,740,622	137,462	143,481	248,869	2,943	19,379	0
3306	861,604	0	1,701,242	124,872	130,341	224,355	15,640	31,170	0
3307	181,903	0	354,568	59,799	62,417	102,749	4,983	9,088	0
3308	4,755	0	34,220	6,127	6,395	21,817	1,851	3,681	0
3309	59,438	0	106,877	22,943	23,947	35,541	1,627	3,917	0
3310	3,377,616	0	4,819,785	884,576	923,311	1,275,058	45,370	77,522	0

APPENDIX H2

2012 MODIFICATION OF AVERAGE SCHEDULES
DATA FROM GROUP C COST COMPANIES IN NECA'S DSL TARIFF WITH COE CAT 4.11
USED FOR DSL/NON-DSL REVENUE REQUIREMENT SEPARATION MODEL

SEQ	SPECIAL ACCESS COE CAT4.11	SPECIAL ACCESS COE CAT4.12	SPECIAL ACCESS TPIS	COE CAT 4.11 REVENUE REQUIREMENT	DSL REVENUE REQUIREMENT	SPECIAL ACCE REVENUE REQUIREMENT	ADJUSTED NON-DSL REVENUE	ADJUSTED SPECIAL ACCESS REVENUE	REPORTED DSL COSTS
3311	141,609	0	519,840	62,374	65,105	163,487	8,121	13,068	0
3312	1,313,494	0	1,895,416	256,327	267,552	322,370	10,131	26,406	0
3313	369,976	0	517,500	107,059	111,747	150,701	3,228	8,587	0
3314	187,154	0	618,706	43,931	31,502	120,162	9,966	15,283	1
3315	15,463	0	16,820	10,047	9,834	10,113	0	1,143	1
3316	52,368	0	721,912	18,790	19,613	202,993	10,216	12,110	0
3317	758,151	0	1,338,138	317,381	331,278	439,628	5,050	10,179	0
3318	436,912	0	601,341	154,940	161,725	177,368	8,585	14,295	0
3319	219,385	0	1,973,723	65,430	68,295	497,778	21,705	33,794	0
3320	480,971	0	1,859,363	119,557	124,792	418,251	17,494	32,586	0
3321	1,304,537	0	2,770,726	417,417	435,696	819,371	57,743	87,305	0
3322	757,040	0	1,696,158	137,091	144,040	365,681	13,614	26,988	1
3323	1,100,473	0	1,444,991	345,639	360,774	384,608	44,993	74,167	0
3324	3,169,738	0	7,511,671	1,355,367	1,414,718	2,187,729	112,257	156,089	0
3325	587,645	0	1,962,318	120,345	125,615	407,361	31,378	51,432	0
3326	879,525	0	2,296,527	204,480	213,434	484,352	22,995	34,991	0
3327	309,723	0	1,038,762	80,517	84,043	240,265	11,283	19,337	0
3328	1,258,596	0	2,314,512	313,318	327,038	517,026	39,191	77,454	0
3329	372,938	0	1,656,255	221,635	231,340	731,796	6,756	9,574	0
3330	497,598	0	1,351,357	118,637	123,832	362,402	15,210	20,598	0
3331	10,046,344	32,120	15,566,184	1,910,460	1,994,117	2,683,006	170,212	208,688	0
3332	1,020,207	0	16,182,074	248,701	259,591	3,827,468	35,255	49,889	0
3333	9,352,968	0	17,140,617	2,239,457	2,337,521	3,835,471	507,675	774,759	0
3334	1,647,395	0	2,517,673	411,770	429,801	518,325	2,788	13,737	0
3335	465,845	0	2,162,990	127,074	132,638	485,666	4,958	9,446	0
3336	1,039,523	0	4,063,411	372,264	388,565	1,115,791	13,990	21,751	0
3337	307,986	0	405,549	87,633	91,471	100,062	6,690	13,876	0
3338	518,797	0	1,725,320	127,587	133,174	389,430	17,836	21,019	0
3339	230,136	0	533,508	134,913	140,821	256,727	5,569	8,096	0
3340	8,164,939	0	19,074,443	2,150,576	2,244,748	4,492,435	90,216	105,222	0
3341	2,758,888	0	4,917,944	585,370	611,003	960,587	25,577	41,507	0

APPENDIX H2

2012 MODIFICATION OF AVERAGE SCHEDULES
DATA FROM GROUP C COST COMPANIES IN NECA'S DSL TARIFF WITH COE CAT 4.11
USED FOR DSL/NON-DSL REVENUE REQUIREMENT SEPARATION MODEL

SEQ	SPECIAL ACCESS COE CAT4.11	SPECIAL ACCESS COE CAT4.12	SPECIAL ACCESS TPIS	COE CAT 4.11 REVENUE REQUIREMENT	DSL REVENUE REQUIREMENT	SPECIAL ACCE REVENUE REQUIREMENT	ADJUSTED NON-DSL REVENUE	ADJUSTED SPECIAL ACCESS REVENUE	REPORTED DSL COSTS
3342	542,040	0	1,406,027	107,741	112,459	276,074	31,294	45,797	0
3343	2,246,562	0	4,145,953	580,361	605,775	957,689	58,324	83,926	0
3344	4,515,206	0	10,520,174	1,004,254	1,048,230	1,973,394	38,365	67,487	0
3345	966,266	0	1,809,299	181,216	189,151	337,868	8,214	12,860	0
3346	607,789	0	4,428,287	148,937	155,459	956,466	42,288	67,675	0
3347	1,119,123	0	1,958,290	238,865	249,325	406,893	27,014	42,158	0
3348	285,125	0	553,750	75,296	78,593	130,439	9,214	15,012	0
3349	68,173	0	198,399	29,744	31,046	76,850	17,188	20,944	0
3350	483,501	0	2,997,919	119,579	124,815	601,656	26,522	29,191	0
3351	3,213,694	0	5,653,068	874,423	912,714	1,486,615	146,851	204,130	0
3352	159,752	0	447,794	51,557	53,815	149,216	13,638	17,937	0
3353	718,196	0	1,870,754	113,745	118,726	306,164	40,038	47,694	0
3354	589,684	0	2,129,009	212,124	221,413	555,826	5,606	6,228	0
3355	622,467	0	1,534,032	158,866	165,823	407,305	17,750	27,508	0
3356	15,720,254	0	28,207,630	3,380,108	3,528,120	6,483,383	313,160	509,083	0
3357	5,133,044	0	9,851,851	1,355,601	1,414,962	2,776,472	109,859	151,931	0
3358	341,239	0	2,179,291	97,730	102,010	467,481	63,740	69,107	0
3359	918,273	0	1,748,211	408,972	426,880	624,169	10,104	21,623	0
3360	169,631	0	692,792	38,641	40,333	162,777	10,829	14,602	0
3361	176,668	0	643,463	46,944	49,000	160,387	9,194	16,904	0
3362	832,353	0	1,863,773	214,391	223,779	471,350	28,723	43,272	0
3363	1,419,604	0	2,733,568	463,965	484,282	737,485	25,488	45,378	0
3364	565,169	0	667,182	102,427	106,912	114,499	34,688	76,185	0
3365	880,195	0	3,261,491	162,610	169,731	536,615	26,056	31,538	0
3366	320,857	0	2,156,479	290,060	302,762	855,798	24,644	34,581	0
3367	960,945	0	2,842,016	234,075	244,325	600,777	41,072	54,676	0
3368	1,183,952	0	2,174,379	545,176	569,049	670,250	1,718	6,496	0
3369	1,947,322	0	3,845,532	517,904	540,583	910,342	24,728	47,876	0
3370	57,295	0	177,950	18,584	19,398	64,008	5,718	9,154	0
3371	1,842,837	0	3,455,833	411,864	429,900	759,924	36,609	58,469	0
3372	2,552,580	0	11,602,792	765,502	799,023	2,339,449	102,572	123,591	0

APPENDIX H2

2012 MODIFICATION OF AVERAGE SCHEDULES
DATA FROM GROUP C COST COMPANIES IN NECA'S DSL TARIFF WITH COE CAT 4.11
USED FOR DSL/NON-DSL REVENUE REQUIREMENT SEPARATION MODEL

SEQ	SPECIAL ACCESS COE CAT4.11	SPECIAL ACCESS COE CAT4.12	SPECIAL ACCESS TPIS	COE CAT 4.11 REVENUE REQUIREMENT	DSL REVENUE REQUIREMENT	SPECIAL ACCE REVENUE REQUIREMENT	ADJUSTED NON-DSL REVENUE	ADJUSTED SPECIAL ACCESS REVENUE	REPORTED DSL COSTS
3373	446,261	0	1,120,453	113,455	118,423	282,918	14,170	20,452	0
3374	307,856	0	827,580	73,712	76,940	198,636	21,670	33,027	0
3375	331,236	0	578,768	37,562	39,207	69,517	37,147	42,463	0
3376	180,760	0	1,611,419	19,285	20,129	171,323	3,065	5,303	0
3377	201,817	0	1,858,625	40,066	41,820	376,016	19,396	21,577	0
3378	502,639	0	1,348,944	207,659	216,752	449,827	14,812	20,412	0
3379	308,690	0	1,991,506	88,425	92,297	525,169	44,185	46,580	0
3380	2,326,435	0	6,145,721	651,110	679,622	1,379,191	72,906	106,825	0
3381	253,199	0	763,458	84,393	88,088	272,110	86,668	96,906	0
3382	1,555,888	0	2,740,281	466,711	487,148	758,798	6,280	10,090	0
3383	667,262	0	918,466	319,359	328,922	381,015	6,791	10,248	1
3384	638,203	0	1,142,405	354,311	369,826	491,612	5,731	8,533	0
3385	1,526,486	167,984	3,759,330	408,850	426,753	878,339	61,598	76,550	0
3386	1,482,634	0	3,299,602	587,679	613,413	1,235,470	90,661	100,517	0
3387	7,981	0	206,711	935	1,491	19,987	312	1,328	1
3388	15,201	0	87,291	10,606	11,071	57,602	2,408	3,190	0
3389	353,594	0	736,369	205,424	214,419	308,938	10,668	17,711	0
3390	107,678	0	162,418	35,326	36,873	47,141	4,245	8,259	0
3391	634,345	0	843,129	190,575	198,920	229,221	28,603	42,504	0
3392	232,426	0	349,279	79,604	83,090	95,297	3,565	6,766	0
3393	114,789	0	290,186	30,520	31,856	83,228	6,454	10,444	0
3394	87,573	0	129,602	18,505	19,315	24,010	6,294	11,767	0
3395	476,890	0	944,668	149,861	156,424	228,649	13,662	21,105	0
3396	71,227	0	251,415	21,533	22,476	67,030	6,606	9,521	0
3397	47,820	0	68,886	21,927	22,887	29,774	780	1,901	0
3398	16,041	0	130,484	2,478	2,587	26,585	8,247	9,048	0
3399	175,060	0	427,141	63,992	66,794	136,465	14,862	22,439	0
3400	61,812	0	468,447	13,513	14,105	111,036	21,775	28,399	0
3401	100,755	0	593,849	46,545	48,584	145,602	3,226	4,886	0
3402	98,968	0	687,816	27,320	28,516	169,744	13,054	16,767	0
3403	99,086	466	190,209	19,375	19,655	37,499	5,449	11,604	1

APPENDIX H2

2012 MODIFICATION OF AVERAGE SCHEDULES
DATA FROM GROUP C COST COMPANIES IN NECA'S DSL TARIFF WITH COE CAT 4.11
USED FOR DSL/NON-DSL REVENUE REQUIREMENT SEPARATION MODEL

SEQ	SPECIAL ACCESS COE CAT4.11	SPECIAL ACCESS COE CAT4.12	SPECIAL ACCESS TPIS	COE CAT 4.11 REVENUE REQUIREMENT	DSL REVENUE REQUIREMENT	SPECIAL ACCE REVENUE REQUIREMENT	ADJUSTED NON-DSL REVENUE	ADJUSTED SPECIAL ACCESS REVENUE	REPORTED DSL COSTS
3404	49,686	0	933,723	17,731	18,507	238,709	11,701	13,757	0
3405	1,737,628	0	3,530,394	532,769	556,098	983,076	16,621	35,988	0
3406	1,007,378	0	2,049,330	223,990	233,798	385,397	10,166	20,653	0
3407	923,665	0	1,837,671	280,210	292,480	509,654	11,770	21,556	0
3408	876,153	0	1,342,750	285,101	297,586	406,152	14,736	25,733	0
3409	742,004	0	1,021,517	127,995	122,825	169,120	28,007	44,535	1
3410	468,691	0	1,211,383	217,847	227,387	368,493	3,587	6,774	0
3411	1,068,756	0	2,874,541	173,026	37,064	500,072	13,410	38,007	0
3412	251,807	0	2,576,672	96,572	100,801	570,167	621	6,998	0
3413	641,693	0	861,642	270,613	282,463	311,056	1,255	3,364	0
3414	1,301,979	0	6,790,335	402,338	422,720	1,858,475	52,782	92,258	1
3415	153,314	0	228,888	69,483	72,526	86,060	1,544	4,037	0
3416	164,635	0	254,358	104,459	109,033	121,979	695	3,642	0
3417	869,369	0	1,238,825	158,863	165,820	225,573	13,037	27,519	0
3418	177,868	0	520,144	24,462	25,533	72,702	2,744	7,064	0
3419	3,610,479	0	11,867,104	713,095	744,321	2,134,429	79,483	120,677	0
3420	4,544,773	0	6,831,050	1,534,841	1,602,051	2,274,825	120,762	168,189	0
3421	1,165,708	0	1,926,666	276,627	288,741	407,220	21,294	28,155	0
3422	769,805	0	2,173,632	267,695	279,417	644,088	31,889	46,682	0
3423	1,507,599	0	3,867,692	347,342	362,551	708,429	31,577	49,332	0
3424	588,653	0	1,210,653	175,075	182,741	312,905	2,477	6,818	0
3425	7,365,489	493,123	22,390,633	1,701,712	1,776,229	5,063,489	84,065	154,079	0
3426	2,672,162	0	11,844,834	554,026	578,287	2,611,046	83,959	116,326	0
3427	1,226,081	0	5,333,959	280,164	292,432	1,121,991	22,964	51,085	0
3428	968,662	0	1,972,383	450,288	470,006	738,703	15,502	19,155	0
3429	82,813	0	135,645	21,150	22,076	29,250	0	1,595	0
3430	748,037	0	2,977,636	151,890	158,541	613,381	56,958	65,128	0
3431	474,347	0	1,348,882	186,932	195,117	355,239	5,218	8,892	0
3432	5,360,237	0	15,096,395	1,428,714	1,491,277	3,243,110	191,462	222,098	0
3433	315,272	0	901,091	129,531	135,203	261,145	12,905	18,447	0
3434	3,077,123	0	4,898,564	965,349	1,007,621	1,342,157	7,975	11,760	0

APPENDIX H2

2012 MODIFICATION OF AVERAGE SCHEDULES
DATA FROM GROUP C COST COMPANIES IN NECA'S DSL TARIFF WITH COE CAT 4.11
USED FOR DSL/NON-DSL REVENUE REQUIREMENT SEPARATION MODEL

SEQ	SPECIAL ACCESS COE CAT4.11	SPECIAL ACCESS COE CAT4.12	SPECIAL ACCESS TPIS	COE CAT 4.11 REVENUE REQUIREMENT	DSL REVENUE REQUIREMENT	SPECIAL ACCE REVENUE REQUIREMENT	ADJUSTED NON-DSL REVENUE	ADJUSTED SPECIAL ACCESS REVENUE	REPORTED DSL COSTS
3435	2,215,961	0	3,133,758	604,827	631,312	781,535	37,123	57,944	0
3436	1,461,149	224,096	7,940,563	423,835	442,394	1,744,469	18,391	30,178	0
3437	632,432	0	1,360,004	124,357	129,802	259,202	6,753	11,225	0
3438	67,426	0	523,319	35,944	37,518	214,768	5,233	5,407	0
3439	257,018	0	1,181,884	82,274	85,877	326,818	10,552	28,618	0
3440	1,567,478	0	5,343,146	622,624	649,888	1,438,013	26,072	45,506	0
3441	3,188,032	0	7,792,809	632,250	659,936	1,456,475	246,257	305,802	0
3442	89,611	0	331,775	38,587	40,277	99,641	5,677	9,334	0
3443	1,623,644	0	10,168,039	304,184	317,504	1,782,832	108,090	138,787	0
3444	4,058,415	0	18,518,746	835,828	872,428	3,239,715	329,436	403,704	0
3445	2,893,947	0	3,966,833	654,748	683,419	755,960	41,756	81,214	0
3446	328,625	0	731,853	60,789	63,451	136,655	7,038	11,389	0
3447	2,846,741	0	15,435,800	734,255	766,407	2,810,892	134,892	205,072	0
3448	21,110	0	55,564	4,062	4,240	13,412	896	1,389	0
3449	126,588	0	388,189	18,044	18,834	50,608	2,704	2,704	0
3450	792,264	0	1,712,877	223,946	233,753	392,186	11,563	23,705	0
3451	1,316,792	0	3,698,409	361,443	390,837	1,019,028	35,090	63,930	1
3452	13,320	0	185,522	3,662	3,823	53,967	176	273	0
3453	29,152	0	54,982	6,478	6,761	15,375	503	1,158	0
3454	507,693	0	1,113,757	92,633	96,689	207,825	18,874	26,195	0
3455	218,561	0	594,624	74,919	78,200	186,253	7,048	8,573	0
3456	1,243,483	0	3,357,219	510,594	532,953	1,070,749	30,468	48,782	0
3457	361,178	0	890,759	146,128	152,527	276,051	12,323	25,339	0
3458	640,091	0	1,053,845	304,006	317,318	388,801	11,339	24,724	0
3459	20,827	0	520,163	5,244	5,473	110,965	4,998	8,135	0
3460	113,901	0	136,044	25,810	26,940	26,641	1,092	4,311	0
3461	296,626	0	959,599	133,550	139,398	291,678	13,337	25,291	0
3462	616,551	0	1,129,018	295,735	308,685	385,457	9,634	19,607	0
3463	129,045	0	408,472	45,196	47,175	124,676	5,838	12,139	0
3464	6,549,741	0	18,787,596	1,539,160	1,606,559	4,016,393	45,114	112,293	0
3465	898,387	0	2,048,168	357,747	373,413	559,602	15,771	39,307	0

APPENDIX H2

2012 MODIFICATION OF AVERAGE SCHEDULES
DATA FROM GROUP C COST COMPANIES IN NECA'S DSL TARIFF WITH COE CAT 4.11
USED FOR DSL/NON-DSL REVENUE REQUIREMENT SEPARATION MODEL

SEQ	SPECIAL ACCESS COE CAT4.11	SPECIAL ACCESS COE CAT4.12	SPECIAL ACCESS TPIS	COE CAT 4.11 REVENUE REQUIREMENT	DSL REVENUE REQUIREMENT	SPECIAL ACCE REVENUE REQUIREMENT	ADJUSTED NON-DSL REVENUE	ADJUSTED SPECIAL ACCESS REVENUE	REPORTED DSL COSTS
3466	436,567	0	710,132	151,141	157,760	212,069	4,594	6,634	0
3467	164,370	0	422,537	53,416	55,755	128,638	2,787	10,298	0
3468	255,511	0	1,328,555	84,604	88,309	383,479	8,848	10,737	0
3469	2,975,313	0	4,408,741	941,279	982,497	1,113,808	34,457	72,378	0
3470	132,735	0	836,701	21,487	22,428	111,370	9,394	11,305	0
3471	85,200	0	714,447	31,768	33,159	160,369	2,972	4,534	0
3472	58,875	0	164,311	53,627	55,975	81,556	721	2,079	0
3473	56,295	0	463,626	27,264	28,458	131,240	347	3,450	0
3474	215,640	0	671,253	145,999	152,392	297,857	3,788	9,352	0
3475	262,118	0	604,215	164,123	171,310	242,135	5,179	20,852	0
3476	157,651	0	993,163	37,483	39,125	219,863	5,495	8,437	0
3477	806,036	0	2,184,872	176,587	184,319	430,501	25,928	33,496	0
3478	371,927	0	3,370,027	108,391	113,137	756,243	10,910	16,366	0
3479	257,885	0	473,617	95,806	100,001	164,177	4,507	11,523	0
3480	704,517	0	1,587,947	425,313	443,937	669,720	5,596	9,268	0
3481	1,508,919	363,880	6,813,990	435,852	454,938	1,738,001	47,187	103,821	0
3482	556,830	0	822,979	198,909	207,619	247,698	4,918	12,976	0
3483	1,786,380	0	2,918,844	712,692	743,900	968,506	36,955	64,929	0
3484	496,433	0	1,239,906	212,294	221,590	397,363	10,246	31,793	0
3485	344,786	35,450	2,512,035	174,388	182,024	639,160	24,224	34,364	0
3486	96,282	5,765	420,745	62,003	64,718	153,568	7,068	9,072	0
3487	431,319	0	2,300,152	182,454	190,443	797,975	8,478	25,051	0
3488	1,689,155	0	3,935,163	667,263	696,482	1,237,519	25,572	51,898	0
3489	2,263,933	0	6,519,274	630,510	658,120	1,506,364	39,011	76,961	0
3490	569,865	0	15,910,172	203,981	212,913	4,295,360	128,592	219,424	0
3491	681,316	0	11,035,225	233,268	243,483	2,615,824	16,510	32,016	0
3492	1,803,345	37,637	2,526,784	330,151	344,608	384,455	11,880	62,672	0
3493	59,723	35,085	188,114	23,971	25,021	62,128	1,930	3,787	0
3494	66,602	0	889,488	22,888	23,890	192,363	27,850	31,121	0
3495	255,612	0	511,157	120,605	125,886	181,850	6,028	13,145	0
3496	0	0	26,837	0	0	7,390	9,059	9,668	0

APPENDIX H2

2012 MODIFICATION OF AVERAGE SCHEDULES
DATA FROM GROUP C COST COMPANIES IN NECA'S DSL TARIFF WITH COE CAT 4.11
USED FOR DSL/NON-DSL REVENUE REQUIREMENT SEPARATION MODEL

SEQ	SPECIAL ACCESS COE CAT4.11	SPECIAL ACCESS COE CAT4.12	SPECIAL ACCESS TPIS	COE CAT 4.11 REVENUE REQUIREMENT	DSL REVENUE REQUIREMENT	SPECIAL ACCE REVENUE REQUIREMENT	ADJUSTED NON-DSL REVENUE	ADJUSTED SPECIAL ACCESS REVENUE	REPORTED DSL COSTS
3497	4,884,837	0	8,769,314	990,815	1,034,202	1,649,607	134,371	180,800	0
3498	1,251,435	0	7,444,477	400,331	417,861	1,882,311	38,411	50,656	0
3499	521,491	6,305	1,556,362	224,413	234,239	461,417	37,707	57,122	0
3500	3,103,564	0	5,880,616	608,202	634,834	1,078,646	78,283	129,579	0
3501	219,740	0	1,639,212	62,190	64,913	420,887	27,827	36,667	0
3502	63,440	0	94,873	69,852	72,911	80,951	4,296	6,445	0
3503	563,457	0	1,640,889	595,928	622,023	1,002,847	85,551	92,585	0
3504	2,608,747	0	6,590,120	870,038	908,136	1,801,867	83,638	101,518	0
3505	456,310	0	1,391,388	177,701	185,483	423,627	20,768	23,837	0
3506	930,274	59,245	2,879,672	463,649	483,952	1,034,414	106,559	130,305	0
3507	3,146,602	0	4,149,975	1,219,794	1,273,208	1,411,354	59,789	88,961	0
3508	14,191,961	2,201,940	37,291,906	3,174,564	3,313,576	8,073,806	344,949	634,046	0
3509	62,336	0	555,057	37,219	38,848	223,273	32,524	35,306	0
3510	5,588,765	0	7,971,706	2,556,083	2,668,012	2,755,952	85,661	111,770	0
3511	240,150	0	582,457	70,046	73,113	165,771	22,237	24,674	0
3512	1,938,630	0	3,303,734	794,779	829,582	1,045,437	37,942	50,313	0
3513	282,490	302,062	3,471,076	110,006	114,823	1,109,892	99,237	105,566	0
3514	35,635	0	224,621	51,685	53,948	98,972	9,403	10,464	0
3515	56,101	0	166,826	38,587	40,277	75,776	2,575	2,575	0
3516	850,327	0	47,086,496	229,838	239,902	10,083,966	3,295	8,562	0
3517	8,330,250	0	14,142,435	1,525,757	1,592,569	2,562,969	199,240	278,591	0
3518	582,177	0	1,154,634	210,741	219,970	378,875	8,993	20,772	0