Study Area Code	Study Area Name	COE - Switching Expense	COE - Operator Expense	COE - Transmission Expense	IOT Expense	Cable and Wire Facilities Expense	Plant Non Specific (excl Depr & Amort)

NECA 2010 COST COMPANY DATA - BASE FACTOR PORTION

Study Area Code	Study Area Name	Cust. Oper. Marketing	Cust. Oper. Services	Cust. Oper. Local Business Office	Cust. Oper. Revenue Accounting	Cust. Oper. Other Billing and Collection	Corp. Operations

Study Area Code	Study Area Name	Access	USF Contributions	Depreciation & Amort.	Other Expenses and Adjustments	Total Expenses and Other Taxes	Taxes Other than FIT

NECA 2010 COST COMPANY DATA - BASE FACTOR PORTION

Study Area Code	Study Area Name	Expenses and Other Taxes	Adjustments for FIT	Amortized ITC	General Support	Central Office Equipment - Switch	COE - Operator Systems

NECA 2010 COST COMPANY DATA - BASE FACTOR PORTION

Study Area Code	Study Area Name	COE - Tandem Switching	COE - Local Switching	COE - Equal Access	Central Office Equipment - Transmission	COE Transmission - Interexchange Circuit	COE Transmission - Host Remote

NECA 2010 COST COMPANY DATA - BASE FACTOR PORTION

Study Area Code	Study Area Name	COE Transmission - Exchange Circuit	COE Transmission - Subscriber Line	Cable and Wire Facilities	Cable &Wire - Subscriber Line	Cable & Wire - Exchange	Cable & Wire - Interexchange Circuit

Study Area Code	Study Area Name	Cable & Wire - Host Remote	IOT Equipment	Amortizable Assets	Total Plant	Depreciation/ Amortization Reserve	Accum. Deferred Income Tax

Study Area Code	Study Area Name	Other Rate Base Adjustments	Average Net Investment	Net Return	Federal Income Tax	Revenue Requirement

Study Area Code	Study Area Name	Uncollectibles	AFUDC	Adjustment for Line Port/TIC	Plant Specific	Network Support Expense	General Support Expense

Study Area Code	Study Area Name	COE - Switching Expense	COE - Operator Expense	COE - Transmission Expense	IOT Expense	Cable and Wire Facilities Expense	Plant Non Specific (excl Depr & Amort)

NECA 2010 COST COMPANY DATA - INSIDE WIRE

Study Area Code	Study Area Name	Cust. Oper. Marketing	Cust. Oper. Services	Cust. Oper. Local Business Office	Cust. Oper. Revenue Accounting	Cust. Oper. Other Billing and Collection	Corp. Operations

Study Area Code	Study Area Name	Access	USF Contributions	Depreciation & Amort.	Other Expenses and Adjustments	Total Expenses and Other Taxes	Taxes Other than FIT

Study Area Code	Study Area Name	Expenses and Other Taxes	Adjustments for FIT	Amortized ITC	General Support	Central Office Equipment - Switch	COE - Operator Systems

NECA 2010 COST COMPANY DATA - INSIDE WIRE

Study Area Code	Study Area Name	COE - Tandem Switching	COE - Local Switching	COE - Equal Access	Central Office Equipment - Transmission	COE Transmission - Interexchange Circuit	COE Transmission - Host Remote

NECA 2010 COST COMPANY DATA - INSIDE WIRE

Study Area Code	Study Area Name	COE Transmission - Exchange Circuit	COE Transmission - Subscriber Line	Cable and Wire Facilities	Cable &Wire - Subscriber Line	Cable & Wire - Exchange	Cable & Wire - Interexchange Circuit

Study Area Code	Study Area Name	Cable & Wire - Host Remote	IOT Equipment	Amortizable Assets	Total Plant	Depreciation/ Amortization Reserve	Accum. Deferred Income Tax

Study Area Code	Study Area Name	Other Rate Base Adjustments	Average Net Investment	Net Return	Federal Income Tax	Revenue Requirement

Study Area Code	Study Area Name	Uncollectibles	AFUDC	Adjustment for Line Port/TIC	Plant Specific	Network Support Expense	General Support Expense

Study Area Code	Study Area Name	COE - Switching Expense	COE - Operator Expense	COE - Transmission Expense	IOT Expense	Cable and Wire Facilities Expense	Plant Non Specific (excl Depr & Amort)

Study Area Code	Study Area Name	Cust. Oper. Marketing	Cust. Oper. Services	Cust. Oper. Local Business Office	Cust. Oper. Revenue Accounting	Cust. Oper. Other Billing and Collection	Corp. Operations

Study Area Code	Study Area Name	Access	USF Contributions	Depreciation & Amort.	Other Expenses and Adjustments	Total Expenses and Other Taxes	Taxes Other than FIT

Study Area Code	Study Area Name	Expenses and Other Taxes	Adjustments for FIT	Amortized ITC	General Support	Central Office Equipment - Switch	COE - Operator Systems

Study Area Code	Study Area Name	COE - Tandem Switching	COE - Local Switching	COE - Equal Access	Central Office Equipment - Transmission	COE Transmission - Interexchange Circuit	COE Transmission - Host Remote

Study Area Code	Study Area Name	COE Transmission - Exchange Circuit	COE Transmission - Subscriber Line	Cable and Wire Facilities	Cable &Wire - Subscriber Line	Cable & Wire - Exchange	Cable & Wire - Interexchange Circuit

Study Area Code	Study Area Name	Cable & Wire - Host Remote	IOT Equipment	Amortizable Assets	Total Plant	Depreciation/ Amortization Reserve	Accum. Deferred Income Tax