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August 3, 1998

Blanca Bayo
Division of Records and Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

In re: Docket No. 980696-TP

Dear Ms. Bayo:

Please find enclosed the original and 15 copies of the Direct Testimony of Kelly Goodnight in Docket No. 980696-TP. Attached to the testimony as an Exhibit is the embedded cost study of Frontier Communications of the South, Inc. (Frontier).

The testimony and the attached exhibit have been hand delivered by the undersigned to you at the Commission's Division of Records and Reporting. All parties as shown on the enclosed Certificate of Service have been served by U. S. Mail directly from Frontier's office in Rochester, New York, as certified by Laurie Maffett.

Sincerely,



David B. Erwin

ACK _____
AFA 2
APP _____ DBE:jm
CAF _____ Attachments
CM: Kewds
CTR _____
EAG _____
LEG 2
LIN Stoy
OPC _____ Cost of Service
RCH _____
SEC I
WAS _____
OTH _____

DOCUMENT NUMBER-DATE

~~08109~~ AUG-3 98

FPSC-RECORDS/REPORTING

**CERTIFICATE OF SERVICE
DOCKET NO. 980696-TP**

I HEREBY CERTIFY that a true and correct copy of the foregoing Direct Testimony and Embedded Cost Study was served via U.S. Mail this 3rd day of August, 1998 to the following:

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Laurie Maffett
Frontier Communications of the South, Inc.

Florida
Public Service Commission

Docket No. 980696-TP

**Determination of the Cost of Basic Local
Telecommunications Service, Pursuant to Section
364.025, Florida Statutes**

Frontier Communications of the South, Inc.

Direct Testimony

of

Kelly M. Goodnight

DOCUMENT NUMBER-DATE

08109 AUG-3 88

FPSC-RECORDS/REPORTING

1 Q. Please state your name, title and business address.

2 A. My name is Kelly M. Goodnight and my business address is Frontier
3 Communications, 180 S. Clinton Avenue, Rochester, New York 14646.
4 My position is Senior Analyst - Regulatory Matters for the Frontier
5 Telephone Group.

6

7 Q. Please describe your educational and professional background.

8 A. I am a 1987 graduate of the State University of New York, College at
9 Brockport, where I received a Bachelor of Arts degree in Accounting.
10 From December 1987 to October 1989, I was employed by Mark IV
11 Construction Company as a Staff Accountant. From October 1989 to
12 February 1995, I was employed by Comstock Michigan Fruit as a Senior
13 Accountant. I joined Frontier Communications in my present position of
14 Senior Analyst in February 1995. My current responsibilities include
15 preparation and analysis of tariff filings, development of rate proposals,
16 and preparation of annual financial and statistical reports for the Frontier
17 Telephone Group.

18

19 Q. Have you previously testified before this Commission?

20 A. No, I have not.

21

22 Q. On whose behalf are you testifying?

1 A. I am testifying on behalf of Frontier Communications of the South, Inc.
2 ("Frontier").

3

4 Q. What is the purpose of your testimony?

5 A. To present Frontier Communications of the South, Inc.'s embedded cost
6 study in this proceeding.

7

8 Q. Does Frontier's embedded cost study comply with the small company
9 LECs' methodology for embedded cost studies as testified to by Mr.
10 Dennis Curry?

11 A. Yes, it does.

12

13 Q. What data was used in the embedded cost study?

14 A. The embedded cost study is based on the 1997 regulated costs of
15 Frontier Communications of the South, Inc. The balances for the rate
16 base accounts are calculated using a 12 month average. The balances
17 for expenses and taxes are based on the year-to-date December 31,
18 1997 ending balances.

19

20 Q. Did you utilize the same basis for rate base and expense items in the
21 embedded cost study as are utilized in determining interstate access
22 service costs?

1 A. No. For the purposes of the embedded cost study in this proceeding, all
2 paystation related costs were excluded. These costs were included in the
3 1997 study submitted to the National Exchange Carrier Association
4 ("NECA"), but as of April 15, 1997, these costs are now considered to be
5 non-regulated consistent with the rules adopted by the FCC in its
6 paystation order.

7

8 Q. How was depreciation calculated for the embedded cost study?

9 A. Depreciation was calculated using the rates last approved by the
10 Commission.

11

12 Q. Were any adjustments made to the embedded study for non-regulated or
13 deregulated services?

14 A. Yes. Frontier Communications of the South, Inc. utilizes the accounting
15 principles under the FCC sections CFR Part 32. Frontier has accounted
16 for non-regulated or deregulated services through the use of the Part 64
17 manual which removes non-regulated or deregulated revenues and
18 expenses from the embedded cost study.

19

20 Q. What are Frontier's embedded costs from the embedded cost study?

21 A. Frontier Communications of the South, Inc.'s total embedded costs are
22 \$2,678,967 per year or \$56.13 per access line per month.

1 Q. How was the average number of access lines calculated?

2 A. The average access line count was calculated by using the average of the
3 1997 and 1998 "Category 1.3" loops provided to NECA for it's annual
4 Universal Service Fund filings. The information can be found on line 070
5 of each year's filing. This information is provided to NECA annually in
6 July and is a reasonable and consistent approach to determine the
7 average access line counts.

8

9 Q. Does that conclude your testimony?

10 A. Yes. Thank you.

**FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 980696-TP
DETERMINATION OF THE COST OF BASIC LOCAL TELECOMMUNICATIONS SERVICE,
PURSUANT TO SECTION 364.025, FLORIDA STATUTES**

**FRONTIER COMMUNICATIONS OF THE SOUTH, INC.
EMBEDDED COST STUDY**

Calculation of Average Access Lines

Source: NECA Universal Service Fund Data Collection Forms
Years: 1997 and 1998

Access Line data found on: Data Line (070) - Category 1.3 Loops

Calculation:

1997 Category 1.3 Loops:	3,807
1998 Category 1.3 Loops:	<u>4,146</u>
Total of 1997 and 1998	7,953
divided by 2	<u>12</u>
Average Access Lines	<u>3,977</u>

Calculation of Embedded Cost per month

Source: Frontier Communications of the South, Inc. Annual 1997: Part 36 Study
and the Average Access Line calculation above.

Part 36 Revenue Requirement found on: Line 2054 on Page 39 of 42

Annual Revenue Requirement:	\$2,678,967.00
divided by 12	<u>12</u>
Monthly Revenue Requirement:	\$223,247.25
divided by average access lines	<u>3,977</u>
Monthly Cost per Access Line	<u>\$56.13</u>

BOB	LOIEN	LDIPA	LOGSR	LOGRA	Other
GRY	0.112498	N/A	0.1125	0.112506	0
FSC	0	N/A	0.098905	0.098899	0.0989
SPP	0	C	0	0	0
DEM	0.061798	C	0	0	0.938202
FIT	0.35				
SIT	0.045001				

Carrier B
 Fit Se1 Y
 NY Se1 Y
 NY Se2 N
 SLC/GRY M
 2004 P/CLT Y
 PC 69 IA Y
 PC 69 DT Y
 Equal Acc M
 NEB
 EDT
 BR x/Other
 4785381
 1809938
 481976

A or *B* type of carrier
 Y if FIT is deductible for SIT calculation
 Y if SIT is deductible for SIT calculation
 Y if a New York State company
 N if both LOI & LOG disallowance
 C if Tan Assets follows Pit Accounts
 I if Dep'n Res follows Pit Accounts
 D if Def'd tax follows Pit Accounts
 P if PL 89 separate rate element

SOUTHLAND FLORIDA - ANNUAL 1997

Part 36

RTC Subsidiary Operations

Toll Access Study

Competition Data Source:

EAY 1991

Miscellaneous Notes:
 1: 1997 GAF # 1004 Local & DEM # 061798
 2: 1997 OR # 747880 & OR # 745417
 3: Changed 600 Bus. Ofc. Expense Factors
 4:
 5:
 6:
 7:
 8:
 9:

Part 1: - MTS - CCE - 2210 Switching & 2220 Operator

Ln #	Description	Source	A		B		C		D		E		F		G		H		I		J	
			Interstate MTS	Interstate SPCL	Interstate MTS	Interstate SPCL	Interstate MTS	Interstate SPCL	Interstate MTS	Interstate SPCL	Interstate MTS	Interstate SPCL	Interstate MTS	Interstate SPCL	Interstate MTS	Interstate SPCL	Interstate MTS	Interstate SPCL	Interstate MTS	Interstate SPCL	Other	
2210 Switching																						
1135	Cat 2/Tandem Switching	D769	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1136	Direct Assignment	203																				
1137	Allocable Cat 2	1135-1136																				
1138	Cat 2 Tandem A	1056	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0
1139	Allocated	1137-1138																				
1140	Cat 2/Tandem Switching	1136-1139	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Cat 3/Local Switching																						
1141	Direct Assignment	D870	2268936	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1142	Direct Assignment	204																				
1143	Allocable Cat 3	1141-1142																				
1144	DEM A	1057	2268936	1	0.061798	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.938202	0
1145	Allocated	1143-1144																				2128720
1146	Cat 3/Local Switching	1142-1145	2268936	140216	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2128720
1147	2210 Switching	1140-1146	2268936	140216	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2128720
1148		1147/1147		0.06179813	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.93820187

2220 Operator Systems/Cat 1

1149	Directory Assistance	D873	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1150	Direct Assignment	205																				
1151	Allocable Dir Assist	1149-1150																				
1152	Dir Asst A	1054	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
1153	Allocated	1151-1152																				
1154	Directory Assistance	1150-1153	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TSPS																						
1155	Direct Assignment	D874	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1156	Direct Assignment	206																				
1157	Allocable Other	1155-1156																				
1158	Other A	1055	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
1159	Allocated	1157-1158																				
1160	TSPS	1156-1159	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2220 Operator Systems/Cat 1																						
1161		1154-1160	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1162		1161/1161																				

Part 36 - NEB - COE - 2230 Transmission

Ln #	Description	Source	A		B		C		D		E		F		G		H		I		J	
			Total	MTS	SPCL	Interstate	MTS	SPCL	Interstate	MTS	SPCL	Interstate	MTS	SPCL	Interstate	MTS	SPCL	Interstate	MTS	SPCL	Interstate	MTS
Cat 4.1/Exchange Circuit																						
1163	Cat 4.11/Wideband Line	D977	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1164	Direct Assignment	207	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1165	Allocable Cat 4.11	1163-1164	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
1166	Cat 4.11 W	1058	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1167	Allocated	1165+1166	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1168	Cat 4.11/Wideband Line	1164+1167	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Cat 4.12/Exchange Trunk																						
1169	Cat 4.12/Each Trunk x/WB	D978	30733	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	30733
1170	Direct Assignment	208	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1171	Allocable Cat 4.12	1169-1170	30733	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
1172	Cat 4.12 x/WB W	1059	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1173	Allocated	1171+1172	30733	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	30733
1174	Cat 4.12/Each Trunk x/WB	1170+1173	30733	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	30733
Cat 4.12/Exchange Trunk																						
1175	Cat 4.12/Each Trunk WB	D979	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1176	Direct Assignment	209	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1177	Allocable Cat 4.12	1175-1176	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
1178	Cat 4.12 WB W	1060	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1179	Allocated	1177+1178	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1180	Cat 4.12/Each Trunk WB	1176+1179	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1181	Cat 4.12/Exchange Trunk	1174+1180	30733	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	30733

Part 36 - NEB - CCE - 2230 Transmission

Ln #	Description	Source	A	B	C	D	Total	MTS	Special	Other
Cat 4.1/Exchange Circuit										
1182	2230 Cat 4.13 Exch Line	D980					87066			
1183	Direct Assignment	210					0			
1184	Allocable	1182-1183					87066			
1185	Working Loop 1	1080					0.98600064	0.01336303	0.00063633	
1186	2230 Cat 4.13 Exch Line	1184*1185					87066	85847	1163	56

Ln #	Description	Source	A	B	C	D	E	F	G	H	I	J
			Interlata		Interstate		Intralata		Interlata		Intralata	
			MTS	SPCL	MTS	SPCL	MTS	SPCL	MTS	SPCL	MTS	SPCL
Total												
Cat 4.13 Exch Line x/WB												
1187	General Direct Assigned	210	0	0	0	0	0	0	0	0	0	0
1188	MTS	D1186	85847									
1189	Direct Assignment	211	0	0	0	0	0	0	0	0	0	0
1190	Allocable	1188-1189	85847									
1191	SFF 1	1061	0	0	0	0	0	0	0	0	0	0
1192	Allocated	1190*1191	85847									85847
1193	MTS	1189-1192	85847	0	0	0	0	0	0	0	0	85847
1194	Special	C1182	1163									
1195	Direct Assignment	212	0	0	0	0	0	0	0	0	0	0
1196	Allocable	1194-1195	1163									
1197	Special Loop 1	1088	0	0.14285714	0	0.64285714	0	0.64285714	0	0.21428571		
1198	Allocated	1196*1197	1163	166	0	748	0	748	0	249		
1199	Special	1195-1198	1163	0	166	0	0	748	0	249	0	0
1200	Other	D1182	56									56
1201	Cat 4.13 Exch Line x/WB	Note 1	87066	0	166	0	0	748	0	249	0	85903
1202	Cat 4.1/Exchange Circuit	1168*1181-1201	117799	0	166	0	0	748	0	249	0	116636
Cat 4.2/Interexchange Circuit												
1203	Cat 4.22/IX WB Circuits DA	213	0	0	0	0	0	0	0	0	0	0

Note 1: 1187-1193-1199-1200

Part 36 - NEB - CCE - 2230 Transmission

Ln #	Description	Source	Message Telephone Service																	
			A	B	C	D	E	F	G	H	I	J								
			Total	Joint	LDIA	LDIA	LDIA	LDIA	LDIA	LDIA	LDIA	LDIA	LDIA	LDIA	LDIA	LDIA	LDIA	LDIA	LDIA	LDIA
Cat 4.2/Interexchange Circuit																				
1204	Cat 4.23/IX Other/Distance	D992	0																	
1205	Direct Assignment	214	0																	
1206	Allocable	1204-1205	0																	
1207	Circuit/Dist Sem V	1092	0																	
1208	Cat 4.23/IX Other/Distance	1206*1207	0																	

Ln #	Description	Source	Interstate																		
			A	B	C	D	E	F	G	H	I	J									
			Total	MTS	SPCL	MTS	SPCL	MTS	SPCL	MTS	SPCL	MTS	SPCL	MTS	SPCL	MTS	SPCL	MTS	SPCL	MTS	SPCL
Cat 4.23/IX Other/Distance																					
1209	General Direct Assigned	214	0																		
1210	Joint MTS	B1208	0																		
1211	Direct Assignment	215	0																		
1212	Allocable Jt MTS	1210-1211	0																		
1213	Conv Min V	1062	1	0.74788						0.175177										0.076963	
1214	Allocated	1212+1213	0																		
1215	Direct MTS	C.G1208	0																		
1216	MTS	1211+Sum1214,1215	0																		
1217	Special	H1208	0																		
1218	Direct Assignment	216	0																		
1219	Allocable Special	1217-1218	0																		
1220	Circuit V	1090	0																		
1221	Allocated	1219+1220	0																		
1222	Special	1218+1221	0																		
1223	Other	I1208	0																		
1224	Cat 4.23/IX Other/Distance	Note 1	0																		

Note 1: 1209+1216+1222+1223

Part 36 - NEB - COE - 2210 Transmission

Ln #	Description	Source	Message Telephone Service															
			A	B	C	D	E	F	G	H	I	J						
Cat 4.2/Interexchange Circuit																		
1225	Cat 4.2/IX Other/Non-Dist	D983	41378															
1226	Direct Assignment	217	0															
1227	Allocable	1225-1226	41378															
1228	Circuit/Non-Dist Sen #	1084	0	0.7768595	0	0	0	0	0	0	0	0	0	0.2231405	0			
1229	Cat 4.23/IX Other/Non-Dist	1227-1228	41378	32145	0	0	0	0	0	0	0	0	0	9233	0			

Ln #	Description	Source	Interstate											Intrastate											Other									
			A	B	C	D	E	F	G	H	I	J	A	B	C	D	E	F	G	H	I	J	SPCL	SPCL	SPCL									
Cat 4.23/IX Other/Non-Dist																																		
1230	General Direct Assigned	217	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
1231	Joint MTS	81229	32145																															
1232	Direct Assignment	218	30999	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
1233	Allocable Jt MTS	1231-1232	1166																															
1234	Coov Min #	1082	0	0.74788	0	0	0	0	0	0.175177	0	0.076943	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
1235	Allocated	1233-1234	1146	857	0	0	0	0	0	201	0	88	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
1236	Direct MTS	C-01229	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
1237	MTS	1232-Sum1235-1236	32145	31856	0	0	0	0	0	201	0	88	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Special																																		
1238	Direct Assignment	81229	9233																															
1239	Direct Assignment	219	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
1240	Allocable Special	1238-1239	9233																															
1241	Circuit #	1092	1	0.11111111	0	0	0	0	0	0.59259259	0	0.2962963	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
1242	Allocated	1240-1241	9233	1026	0	0	0	0	0	5471	0	2736	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1243	Special	1239-1242	9233	0	1026	0	0	0	0	5471	0	2736	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1244	Other	1229	0																															
1245	Cat 4.23/IX Other/Non-Dist	Note 1	41378	31856	1026	0	0	0	0	201	0	88	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Cat 4.2/Interexchange Circuit 1203-1224-1245																																		
1246	Cat 4.2/Interexchange Circuit	1203-1224-1245	41378	31856	1026	0	0	0	0	201	0	88	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

Note 1: 1230-1237-1243-1244

Part 36 - NEB - COE - 2230 Transmission

Ln #	Description	Source	A		B		C		D		E		F		G		H		I		J	
			Total	MTS	Interstate	SPCL	Interstate	SPCL	Interstate	SPCL	Interstate	SPCL	Interstate	SPCL	Interstate	SPCL	Interstate	SPCL	Interstate	SPCL	Interstate	SPCL
Cat 4.3/Host/Remote																						
1247	Host/Remote	D984	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1248	Direct Assignment	220	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1249	Allocable Host/Remote	1247-1248	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1250	Host Remote	104	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
1251	Allocated	1249+1250	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1252	Cat 4.3 Host/Remote	1248+1251	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
D985																						
1253	Cat 4Mob/Mobile Radio (CA)	D985	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Note 1																						
1254	Transmission	159177	1	31856	1192	0	0	0	0	0	0	0	201	6219	88	2985	114636	0	0	0	0	0
1255		1254/A1254	1	0.28012942	0.00748862	0	0	0.00126375	0.03966971	0.00056284	0.01875271	0.00056284	0.01875271	0.00056284	0.01875271	0.00056284	0.01875271	0.00056284	0.01875271	0.00056284	0.01875271	0.00056284
Note 2																						
1256	COE	242811	1	17072	1192	0	0	0	0	0	0	0	201	6219	88	2985	2245354	0	0	0	0	0
1257		1256/A1256	1	0.07086655	0.00049092	0	0	0.00008278	0.00266125	0.00003624	0.00122935	0.00003624	0.00122935	0.00003624	0.00122935	0.00003624	0.00122935	0.00003624	0.00122935	0.00003624	0.00122935	0.00003624

Note 1: 1202+1246+1252+1253

Part 36 - NEB - 2310 IOT

Ln #	Description	Source	A		B		C		D		E		F		G		H		I		J	
			Total	MTS	SPCL	Interstate	Intrastate	MTS	SPCL	Interstate	Intrastate	MTS	SPCL	Interstate	Intrastate	MTS	SPCL	Interstate	Intrastate	MTS	SPCL	Other
Cat 1/Other IOT Equipment																						
1258	2321 Inside Wire	D988	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1259	Direct Assignment	221	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1260	Allocable	1258-1259	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1261	SPF A	1081	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1262	Allocated	1260-1261	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1263	2321 Inside Wire	1259-1262	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1264	Distribution	1263/A1263	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Cat 2/351 Public Telephone																						
1265	Direct Assignment	D989	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1266	Allocable	1265-1266	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1267	Public Tel; MOU A	1084	0	0.25	0	0	0	0	0	0.036129	0	0.015836	0	0	0	0	0.898035	0	0	0	0	0
1268	Allocated	1267-1268	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1269	Distribution	1268/A1270	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1270	351 Public Telephone	1266-1269	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1271	Distribution	1270/A1270	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Cat 1/Other IOT Equipment																						
1272	Distribution	1263-1270	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1273	Distribution	1272/A1272	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Cat 2/New Customer Premises Equipment

1274	Cat 2/MCPE	D990	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1275	Direct Assignment	223	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1276	Allocable	1274-1275	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1277	Cat 2/CPE A	1065	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1278	Allocated	1276-1277	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1279	Cat 2/MCPE	1275-1278	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1280	Distribution	1279/A1279	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Cat 1/Other IOT Equipment																						
1281	Distribution	1272-1279	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1282	Distribution	1281/A1281	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Part 16 - NEB - 2410 CNF

A B C D E F G H I J

Ln #	Description	Source	Total	MTS	Special	Other
1283	Cat 1/Ex ln x/MB x/Embedded	2993	5419296			
1284	Direct Assignment	224	0			
1285	Allocable Cat 1	1283-1284	5419296	0.98600064	0.01336303	0.00063633
1286	Working Loop A	1080				
1287	Cat 1 Exch Line x/MB	1285*1286	5419296	5343429	72618	3449

Ln #	Description	Source	Total	MTS	SPCL	Intersat	Intersat	Intersat	SPCL	Other
						MTS	SPCL	MTS	SPCL	
Cat 1/Exch Line x/MB										
1288	General Direct Assignment	224	0	0	0	0	0	0	0	0
1289	MTS	81287	5343429	0	0	0	0	0	0	0
1290	SFP A	1061	0	0	0	0	0	0	0	0
1291	MTS	1289*1290	5343429	0	0	0	0	0	0	5343429
1292	Special	C1287	72618	0	0	0	0	0	0	0
1293	Special Loop A	1088	0	0	0.14285714	0	0	0.64285714	0	0.21428571
1294	Special	1292*1293	72618	0	10345	0	0	46554	0	15518
1295	Other	D1287	3449	0	0	0	0	0	0	3449
1296	Cat 1/ x/Embedded	Note 1	5419296	0	10345	0	0	46554	0	15518

1297	Cat 1/Embedded	D994	0	0	0	0	0	0	0	0
1298	Direct Assignment	225	0	0	0	0	0	0	0	0
1299	Allocable Embedded A	1297-1298	0	0	0	0	0	0	0	0
1300	Allocable Embedded A	1066	0	0	0	0	0	0	0	0
1301	Allocated	1299*1300	0	0	0	0	0	0	0	0
1302	Cat 1/Embedded	1288*1301	0	0	0	0	0	0	0	0
1303	Allocated	1302/1302	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

1304	Cat 1/Exch Line x/MB	1296*1302	5419296	0	10345	0	0	46554	0	15518
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Note 1: 1288-1291*1294-1295

Part 36 - NEB - 2410 CMF

Ln #	Description	Source	A		B		C		D		E		F		G		H		I		J	
			Total	MTS	Intersate	SPCL	Intersate	SPCL	Intersate	SPCL	Intersate	SPCL	Intersate	SPCL	Intersate	SPCL	Intersate	SPCL	Intersate	SPCL	Other	
1305	Cat 2/MB & Exch Trunk		134900																			
1306	Cat 2/Each Trk x/MB	D995	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1307	Direct Assignment	226																				
1308	Allocable	1305-1306	134900																			
1309	MOU ER Trk x/MB &	1067	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	
1310	Allocated	1307-1308	134900																			134900
1311	Cat 2/Each Trk x/MB	1306-1309	134900	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	134900
1312	Cat 2/MB Line	D996	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1313	Direct Assignment	227																				
1314	Allocable	1311-1312	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1315	MOU MB Line &	1068	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
1316	Allocated	1313-1314	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1317	Cat 2/MB Line	1312-1315	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1318	Cat 2/MB Trunk	D997	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1319	Direct Assignment	228																				
1320	Allocable	1317-1318	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1321	MOU MB Trunk &	1069	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
1322	Allocated	1319-1320	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1323	Cat 2/MB Trunk	1318-1321	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1324	Cat 2/MB & Exch Trunk	1310-1316+1322	134900	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	134900

Part 36 - REB - 2410 CWF

Ln #	Description	Source	Message Telephone Service																	
			A	B	C	D	E	F	G	H	I	J								
			Total	Joint	LDIER	LDISA	LDISA	LDISA	LDISA	LDISA	LDISA	LDISA	LDISA	LDISA	LDISA	LDISA	LDISA	LDISA	LDISA	LDISA
1324	Cat 3 Interchange Trk	D998	599891																	
1325	Direct Assignment	229	268634																	
1326	Allocable	1324-1325	431247																	
1327	Circuit Miles A	1086	1	0.936001	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1328	Cat 3 Interchange Trk	1326+1327	431247	403648	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Ln #	Description	Source	Message Telephone Service																	
			A	B	C	D	E	F	G	H	I	J								
			Total	Interstate	Interstate	Interstate	Interstate	Interstate	Interstate	Interstate	Interstate	Interstate	Interstate	Interstate	Interstate	Interstate	Interstate	Interstate	Interstate	Interstate
1329	General Direct Assignment	229	268634	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1330	Joint MTS	B1328	403648	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1331	Direct Assignment	230	403648	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1332	Allocable Jt MTS	1330-1331	403648	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1333	OM A	1070	1	0.745617	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1334	Allocated	1332+1333	403648	300967	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1335	Direct MTS	C.G1328	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1336	MTS	1331+Sum1334.1335	403648	300967	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1337	Special	C1328	27599	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1338	Direct Assignment	231	20116	0	7003	0	0	0	0	0	10105	0	0	0	0	0	0	0	0	0
1339	Allocable	1337-1338	7483	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1340	OM A	1094	1	0.34808068	0	0	0	0	0	0	0.50227716	0	0	0	0	0	0	0	0	0
1341	Allocated	1337+1340	7483	2605	0	0	0	0	0	0	3759	0	0	0	0	0	0	0	0	0
1342	Special	1338+1341	27599	0	9608	0	0	0	0	0	13864	0	0	0	0	0	0	0	0	0
1343	Other	D1328	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1344	Cat 3 Interchange Trunk	Note 1	699891	569601	9608	0	0	0	0	0	84139	13864	18542	4127	0	0	0	0	0	0

Note 1: 1329+1336+1342+1343

Part 36 - REB - 2410 CMF

Ln #	Description	Source	A		B		C		D		E		F		G		H		I		J	
			Total	MTS	MTS	SPCL	Interstate	Intrate	SPCL	Interstate	Intrate	SPCL	Interstate	Intrate	SPCL	Interstate	Intrate	SPCL	Interstate	Intrate	SPCL	Other
1343	Cat 4 Host Remote	1999	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1344	Direct Assignment	232	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1347	Allocable	1345-1346	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1348	Host Remote A	1083	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1349	Allocated	1347-1348	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1350	Cat 4 Host/Remote	1346-1349	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1351	CMF X/Embedded	None, 1	6254077	569601	19993	18542	60418	60418	18542	18542	18542	18542	18542	18542	18542	18542	18542	18542	18542	18542	18542	18542
1352		1351/A1351	1	0.09107875	0.0031904	0	0	0.01345346	0.00360038	0.00294475	0	0.00314115	0	0.00314115	0	0.00314115	0	0.00314115	0	0.00314115	0	0.00314115
1353	CMF	1307-1351	6254077	569601	19993	18542	60418	60418	18542	18542	18542	18542	18542	18542	18542	18542	18542	18542	18542	18542	18542	18542
1354		1352/A1353	1	0.09107875	0.0031904	0	0	0.01345346	0.00360038	0.00294475	0	0.00314115	0	0.00314115	0	0.00314115	0	0.00314115	0	0.00314115	0	0.00314115

Note 1: 1296-1323-1348-1350

Part 69 - NEB - Summary COE/LOT/OWP - 2110 LSA

Ln #	Description	Source	A		B		C		D		E		F		G		H		I		J	
			Total	MTS	Intrastate SPL	Intrastate MTS	MTS	Intrastate SPL	Intrastate MTS	Intrastate SPL	MTS	Intrastate SPL	MTS	Intrastate SPL	MTS	Intrastate SPL	MTS	Intrastate SPL	MTS	Intrastate SPL	MTS	Intrastate SPL
2155	COE/LOT/OWP	1256/1281+1353	8682190	741673	21145	0	84340	66637	18670	22610	772135											
2156	✓	1355/A1355	1	0.08542465	0.00243545	0	0	0.00971414	0.00767514	0.00214577	0.00214577	0.00214577	0.00214577	0.00214577	0.00214577	0.00214577	0.00214577	0.00214577	0.00214577	0.00214577	0.00214577	0.88999838
2110 Land & Support Assets																						
1357	2111 Land	C31	21130																			
1358	Direct Assignment	201																				
1359	Allocable	1357-1358	21130																			
1360	COE/LOT/OWP ✓	1356	1	0.08542465	0.00243545	0	0	0.00971414	0.00767514	0.00214577	0.00214577	0.00214577	0.00214577	0.00214577	0.00214577	0.00214577	0.00214577	0.00214577	0.00214577	0.00214577	0.88999838	
1361	Allocated	1359+1360	21130	1805	51	0	205	162	45	55	18807											
1362	2111 Land	1358+1361	21130	1805	51	0	205	162	45	55	18807											
1363	✓	1362/A1362	1	0.08542357	0.00241363	0	0	0.00970185	0.00766682	0.00212967	0.00212967	0.00212967	0.00212967	0.00212967	0.00212967	0.00212967	0.00212967	0.00212967	0.00212967	0.00212967	0.89004152	
2112 thru 2124 Supp Assets																						
1364	Direct Assignment	C34	152692																			
1365	Allocable	1364-1365	152692																			
1366	COE/LOT/OWP ✓	1366	1	0.08542465	0.00243545	0	0	0.00971414	0.00767514	0.00214577	0.00214577	0.00214577	0.00214577	0.00214577	0.00214577	0.00214577	0.00214577	0.00214577	0.00214577	0.00214577	0.88999838	
1367	Allocated	1366+1367	152692	13044	372	0	1483	1172	328	398	135895											
1368	2112 thru 2124 Supp Assets	1365+1368	152692	13044	372	0	1483	1172	328	398	135895											
1369	Distribution	1369/A1369	1	0.08542687	0.00243628	0	0	0.00972336	0.00767558	0.00214812	0.00214812	0.00214812	0.00214812	0.00214812	0.00214812	0.00214812	0.00214812	0.00214812	0.00214812	0.00214812	0.88999842	
2121 2110 Land & Support Assets																						
1371	2121 Land	1362+1369	173822	14849	423	0	1688	1334	373	453	154702											
1372	✓	1371/A1371	1	0.08542647	0.00243352	0	0	0.00971108	0.00767452	0.00214587	0.00214587	0.00214587	0.00214587	0.00214587	0.00214587	0.00214587	0.00214587	0.00214587	0.00214587	0.00214587	0.89000242	
2125 TPIS x/AA																						
1373	2125 TPIS x/AA	1355+1373	8856012	754522	21568	0	86028	67871	19003	23083	7881837											
1374	✓	1373/A1373	1	0.08542468	0.00243341	0	0	0.00971408	0.00767513	0.00214577	0.00214577	0.00214577	0.00214577	0.00214577	0.00214577	0.00214577	0.00214577	0.00214577	0.00214577	0.00214577	0.88999846	
2125 TPIS x/AA/Ld																						
1375	2125 TPIS x/AA/Ld	1355+1369	8834882	754717	21517	0	85823	67809	18988	23228	7863030											
1376	✓	1375/A1375	1	0.08542468	0.00243346	0	0	0.00971411	0.00767514	0.00214581	0.00214581	0.00214581	0.00214581	0.00214581	0.00214581	0.00214581	0.00214581	0.00214581	0.00214581	0.00214581	0.88999883	

Part 36 - NEB - Amortizable Assets - TPIS

Ln #	Description	Source	A		B		C		D		E		F		G		H		I		J		
			Total	MTS	Interstate- SPCL	Interstate- MTS	Interstate- SPCL	Interstate- MTS	Interstate- SPCL	Interstate- MTS	Interstate- SPCL	Interstate- MTS	Interstate- SPCL	Interstate- MTS	Interstate- SPCL	Interstate- MTS	Interstate- SPCL	Interstate- MTS	Interstate- SPCL	Interstate- MTS	Interstate- SPCL	Interstate- MTS	Interstate- SPCL
2680 Tangible Assets																							
1377	2110 LCA	D1002-1372	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1378	2120 COB/Switching	D1003-1348	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1379	2200 Operator	D1004-1382	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1380	2300 Transmission	D1005-1352	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1381	2310 IOT	D1006-1382	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1382	2410 CMF	D1007-1334	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1383	TA x/Not Classified	Sum1377...1382	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2690 Intangible Assets																							
1384	/Not Classified - DA	D1008	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1385	Direct Assignment	233	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1386	Allocable	1384-1385	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1387	TPIS x/AA x	1374	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1388	Allocated	1386-1387	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1389	/Not Classified - DA	1385-1388	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1390	2680 Tangible Assets	1383-1389	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1391	x	1390/A1390	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1392	TPIS x/Intangible Assets	1373-1390	8856012	756522	21568	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1393	x	1392/A1392	1	0.08542468	0.002433541	0	0	0.00971408	0.00767513	0.00214577	0.00260648	0.00260648	0.00260648	0.00260648	0.00260648	0.00260648	0.00260648	0.00260648	0.00260648	0.00260648	0.00260648	0.00260648	0.00260648
2690 Intangible Assets																							
1394	Intangible Assets	C41	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1395	Direct Assignment	234	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1396	Allocable	1394-1395	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1397	TPIS x/IntA x	1393	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1398	Allocated	1396-1397	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1399	2690 Intangible Assets	1395-1398	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1400	x	1399/A1399	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
TPIS																							
1401	TPIS	1392-1399	8856012	756522	21568	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1402	x	1401/A1401	1	0.08542468	0.002433541	0	0	0.00971408	0.00767513	0.00214577	0.00260648	0.00260648	0.00260648	0.00260648	0.00260648	0.00260648	0.00260648	0.00260648	0.00260648	0.00260648	0.00260648	0.00260648	0.00260648
1403	TPIS x/Ld	1401-1402	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1404	x	1403/A1403	1	0.08542468	0.002433541	0	0	0.00971408	0.00767513	0.00214577	0.00260648	0.00260648	0.00260648	0.00260648	0.00260648	0.00260648	0.00260648	0.00260648	0.00260648	0.00260648	0.00260648	0.00260648	0.00260648

Part 36 - NEB - Other Plant Investment Accounts

Ln#	Description	Source	A		B		C		D		E		F		G		H		I		J		
			Total	MTS	SPL	interstate	interstate	interstate	interstate	interstate	interstate	interstate	interstate	interstate	interstate	interstate	interstate	interstate	interstate	interstate	interstate	interstate	interstate
1405	2002 Pit Held for Future Use	C43	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
1406	Direct Assignment	235																					
1407	Allocable	1405-1406																					
1408	TPIS V	1402	1	0.08542468	0.00243541	0	0.00971408	0.00767513	0.00214577	0.00260448	0.00260448	0.00260448	0.00260448	0.00260448	0.00260448	0.00260448	0.00260448	0.00260448	0.00260448	0.00260448	0.00260448	0.00260448	
1409	Allocated	1407-1408																					
1410	2002 Pit Held for Future Use	1406-1409	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
1411	2003 Pit Under Const'n/Short	C44	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
1412	Direct Assignment	236																					
1413	Allocable	1411-1412																					
1414	TPIS V	1402	1	0.08542468	0.00243541	0	0.00971408	0.00767513	0.00214577	0.00260448	0.00260448	0.00260448	0.00260448	0.00260448	0.00260448	0.00260448	0.00260448	0.00260448	0.00260448	0.00260448	0.00260448	0.00260448	
1415	Allocated	1413-1414																					
1416	2003 Pit Under Const'n/Short	1412-1415	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
1417	2004 Pit Under Const'n/Long	C45	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
1418	Direct Assignment	237																					
1419	Allocable	1417-1418																					
1420	TPIS V	1402	1	0.08542468	0.00243541	0	0.00971408	0.00767513	0.00214577	0.00260448	0.00260448	0.00260448	0.00260448	0.00260448	0.00260448	0.00260448	0.00260448	0.00260448	0.00260448	0.00260448	0.00260448	0.00260448	
1421	Allocated	1419-1420																					
1422	2004 Pit Under Const'n/Long	1418-1421	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
1423	Direct Assignment	1422-1423																					
1424	Interstate Disallowance	1422	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
1425	2004 FUEL Allowable	1422-1424	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
1426	Total 2003/2004	1416-1422	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
1427		1425-1426	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
1428	2005 Telecom Plant Adjustment	C46	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
1429	Direct Assignment	238																					
1430	Allocable	1428-1429																					
1431	TPIS V	1402	1	0.08542468	0.00243541	0	0.00971408	0.00767513	0.00214577	0.00260448	0.00260448	0.00260448	0.00260448	0.00260448	0.00260448	0.00260448	0.00260448	0.00260448	0.00260448	0.00260448	0.00260448	0.00260448	
1432	Allocated	1430-1431																					
1433	2005 Telecom Plant Adjustment	1429-1432	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
1434	Other Plant Accounts	Note 1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
1435	Telephone Plant	1401-1434	8856012	756522	21568	0	86028	67971	19003	19003	21083	7881837											
1436	LDI V		1	0.97228084	0.02771916	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
1437	LOS V		1	0.97228084	0.02771916	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

Note 1: 1410-1416-1425-1433

Part 36 - NEB - Reserves & Deferrals - 3100 Accumulated Depreciation

Ln #	Description	Source	A		B		C		D		E		F		G		H		I		J					
			Total	MTS	Intrastate SPCL	Intrastate SPCL	Intrastate SPCL	Intrastate SPCL	Intrastate SPCL	Intrastate SPCL	Intrastate SPCL	Intrastate SPCL	Intrastate SPCL	Intrastate SPCL	Intrastate SPCL	Intrastate SPCL	Intrastate SPCL	Intrastate SPCL	Intrastate SPCL	Intrastate SPCL	Intrastate SPCL	Intrastate SPCL	Intrastate SPCL	Other		
1438	2110 Support Assets	D1011	72664	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
1439	Direct Assignment	239																								
1440	Allocable	1438-1439	72664																							
1441	SA V	1370																								
1442	Allocated	1440-1441	72664	6207	177	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
1443	2110 Support Assets	1439-1442	72664	6207	177	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
1444	2210 COE/Switching	D1012	886660	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
1445	Direct Assignment	240																								
1446	Allocable	1444-1445	886660																							
1447	Switching V	1166																								
1448	Allocated	1446-1447	886660	54670	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
1449	2210 COE/Switching	1445-1448	886660	54670	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
1450	2220 COE/Operator	D1013	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
1451	Direct Assignment	241																								
1452	Allocable	1450-1451	0																							
1453	Operator V	1162																								
1454	Allocated	1452-1453	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1455	2220 COE/Operator	1451-1454	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1456	2230 COE/Transmission	D1014	49516	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
1457	Direct Assignment	242																								
1458	Allocable	1456-1457	49516																							
1459	Transmission V	1255																								
1460	Allocated	1458-1459	49516	9910	371	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1461	2230 COE/Transmission	1457-1460	49516	9910	371	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1462	Total COE Depreciation	1449-1455-1461	938176	64580	371	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Part 36 - NEB - Reserves & Deferrals - 3100 Accumulated Depreciation

Ln #	Description	Source	A		B		C		D		E		F		G		H		I		J		
			Total	WTS	WTS	SPL	WTS	SPL	WTS	SPL	WTS	SPL	WTS	SPL	WTS	SPL	WTS	SPL	WTS	SPL	WTS	SPL	WTS
1463	2310 IOT	D1015	3809		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1464	Direct Assignment	243	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1465	Allocable	1463-1464	3809		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1466	IOT %				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1467	Allocated	1465-1466	3809		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1468	2310 IOT	1464-1467	3809		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1469	2410 CWF/ x/Embedded	D1016	3322470		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1470	Direct Assignment	244	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1471	Allocable	1469-1470	3322470		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1472	x/Embedded %				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1473	Allocated	1471-1472	3322470		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1474	2410 CWF/ x/Embedded	1470-1473	3322470		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1475	2410 CWF/ Embedded	D1017	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1476	Direct Assignment	245	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1477	Allocable	1475-1476	0		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1478	Embedded %				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1479	Allocated	1477-1478	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1480	2410 CWF/ Embedded	1476-1479	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1481	Total CWF Dep'n	1474-1480	3322470		307154	10760	10760	0	0	45371	32580	9999	10593	10593	2956013								
1482	Not Classified	D1018	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1483	Direct Assignment	246	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1484	Allocable	1482-1483	0		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1485	TPIS / x AA/Ld %	1376	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1486	Allocated	1484-1485	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1487	Not Classified	1483-1486	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1488	3100/Accumulated Dep'n	Note 1	4383119		377941	11308	11308	0	0	46140	35073	10182	11711	11711	3830784								

Note 1: 1443-1462-1468-1481-1487

Part 76 - NEB - Reserves & Deferrals - 3400/3500/3600 Accumulated Amortization

Ln #	Description	Source	A		B		C		D		E		F		G		H		I		J		
			Total	MTS	SPCL	Intrate	Intrate	MTS	SPCL	Intrate	Intrate	MTS	SPCL	Intrate	Intrate	MTS	SPCL	Intrate	Intrate	MTS	SPCL	Intrate	Intrate
1488	3400 Tangible Assets	CS0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1490	Direct Assignment	247																					
1491	Allocable	1489-1490																					
1492	TA \	1391	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1493	Allocated	1491-1492	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1494	3400 Tangible Assets	1490-1493	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1495	3500 Intangible Assets	CS1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1496	Direct Assignment	248																					
1497	Allocable	1495-1496																					
1498	INTA \	1400	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1499	Allocated	1497-1498	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1500	3500 Intangible Assets	1496-1499	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1501	3600 Other	CS2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1502	Direct Assignment	249																					
1503	Allocable	1501-1502																					
1504	Other Exp'n \	1072	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
1505	Allocated	1503-1504	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1506	3600 Other	1502-1505	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1507	\	1506/1506	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1508	3400/3500/3600 Accum Amrt'n	1481-1491-1503	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1509	Accum Dep'n & Amrt'n	1488-1508	438319	377941	11308	0	0	46340	35073	10182	11711	3890764											

Part 34 - NEB - Reserves & Deferrals - 4100/4340 Deferred Taxes

Ln #	Description	Source	A		B		C		D		E		F		G		H		I		J	
			Total	Interrate	Interrate	Interrate	Interrate	Interrate	Interrate	Interrate	Interrate	Interrate	Interrate	Interrate	Interrate	Interrate	Interrate	Interrate	Interrate	Interrate		Interrate
4100/4340 Deferred Taxes																						
1510	/2110 L&A	D1022*1370	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
1511	/2210 COE/Switching	D1023*1148	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
1512	/2210 /Operator	D1024*1162	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
1513	/2210 /Transmission	D1025*1255	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
1514	/2310 IOT	D1026*1282	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
1515	/2410 CWY	D1027*1352	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
1516	Def Tax x/Not Class'd	DASum1510...1515	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
1517	/Not Classified - DA	D1028	-72089	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
1518	Direct Assignment	350	-72089	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
1519	Allocable	1517-1518	-72089	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
1520	TPIS x/Ld A	1404	1	0.08542468	0.00243566	0	0.00971411	0.00767514	0.00216581	0.00260649	0	0.8899983	0	0	0	0	0	0	0	0	0	
1521	Allocated	1519*1520	-72089	-6158	-176	0	-700	-553	-155	-188	0	-64159	0	0	0	0	0	0	0	0	0	
1522	/Not Classified - DA	1518*1521	-72089	-6158	-176	0	-700	-553	-155	-188	0	-64159	0	0	0	0	0	0	0	0	0	
1523	4100/4340 Deferred Taxes	1516*1522	-72089	-6158	-176	0	-700	-553	-155	-188	0	-64159	0	0	0	0	0	0	0	0	0	
1524	Reserves and Deferrals	1509*1523	4311030	371783	11132	0	45440	34520	10027	11523	0	3826605	0	0	0	0	0	0	0	0	0	
1525	Met Plant	1435-1524	4544982	384739	10436	0	40598	33451	8976	11560	0	4055232	0	0	0	0	0	0	0	0	0	
1526	Net Plant	1525*1525	1	0.08465138	0.00229636	0	0.00893029	0.00735999	0.00197493	0.00254346	0	0.8922438	0	0	0	0	0	0	0	0	0	

Part 36 - NEB - Miscellaneous Investment Accounts

Ln #	Description	Source	A		B		C		D		E		F		G		H		I		J	
			Total	Interstate MIS	Interstate SPCL	Interstate MIS	Interstate SPCL	Interstate MIS	Interstate SPCL	Interstate MIS	Interstate SPCL	Interstate MIS	Interstate SPCL	Interstate MIS	Interstate SPCL	Interstate MIS	Interstate SPCL	Interstate MIS	Interstate SPCL	Other		
1527	1220 Materials & Supplies	55	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1528	Direct Assignment	251	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1529	Allocable	1527-1528	1	0.09107675	0.0031904	0	0.01345346	0.00866258	0.00286479	0.00314115	0	0.87651287	0	0	0	0	0	0	0	0	0	0
1530	CMF/ X/Extend V	1352	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1531	Allocated	1529-1530	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1532	1220 Materials & Supplies	1528-1531	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1533	1402 Rural Tel Bank Stock	56	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1534	Direct Assignment	252	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1535	Allocable	1533-1534	1	0.08542468	0.00243541	0	0.00871408	0.00767513	0.00214577	0.00260648	0	0.89399846	0	0	0	0	0	0	0	0	0	0
1536	TPIS V	1402	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1537	Allocated	1535-1536	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1538	1402 Rural Tel Bank Stock	1534-1537	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1539	Cash Working Capital	57	250400	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1540	Direct Assignment	253	250400	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1541	Allocable	1539-1540	1	0.14243238	0.00178465	0	0.04867921	0.00430345	0.04825182	0.00163926	0	0.75290924	0	0	0	0	0	0	0	0	0	0
1542	Cash Opr Exp V	1910	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1543	Allocated	1541-1542	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1544	Cash Working Capital	1540-1543	0	35665	447	0	12189	1078	12082	410	188528	0	0	0	0	0	0	0	0	0	0	0
1545	4040 Customer Deposits	1020	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1546	Direct Assignment	254	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1547	Allocable	1545-1546	1	0.08942468	0.00243546	0	0.00971411	0.00767514	0.00214581	0.00260649	0	0.8939983	0	0	0	0	0	0	0	0	0	0
1548	TPIS M/Ld V	1404	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1549	Allocated	1547-1548	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1550	4040 Customer Deposits	1546-1549	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1551	V	1550/1550	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1552	4310 Unfunded Accrued Pension	59	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1553	Direct Assignment	255	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1554	Allocable	1552-1553	1	0.08542468	0.00243541	0	0.00971408	0.00767513	0.00214577	0.00260648	0	0.89399846	0	0	0	0	0	0	0	0	0	0
1555	TPIS V	1402	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1556	Allocated	1554-1555	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1557	4310 Unfunded Accrued Pension	1553-1556	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1558	NEB Allow/Disallow #1	60	-34096	0	0	0	-3671	-308	-4719	-117	-25281	0	0	0	0	0	0	0	0	0	0	0
1559	Direct Assignment	256	-34096	0	0	0	-3671	-308	-4719	-117	-25281	0	0	0	0	0	0	0	0	0	0	0
1560	Allocable	1558-1559	1	0.08542468	0.00243541	0	0.00971408	0.00767513	0.00214577	0.00260648	0	0.89399846	0	0	0	0	0	0	0	0	0	0
1561	TPIS V	1402	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1562	Allocated	1560-1561	0	2913	83	0	331	262	73	89	30345	0	0	0	0	0	0	0	0	0	0	0
1563	NEB Allow/Disallow #1	1559-1562	0	2913	83	0	-3340	-46	-4646	-28	5064	0	0	0	0	0	0	0	0	0	0	0

Part 36 - NEB - Miscellaneous Investment Accounts

Ln #	Description	Source	A		B		C		D		E		F		G		H		I		J		
			Total	MTS	SPCL	Interstate	MTS	SPCL	Interstate	MTS	SPCL	Interstate	MTS	SPCL	Interstate	MTS	SPCL	Interstate	MTS	SPCL	Interstate	MTS	SPCL
1564	NEB Allow/Disallow #2	61	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1565	Direct Assignment	257	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1566	Allocable	1564-1565	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1567	TPIS V	1402	1	0	0.08942468	0.00243541	0	0	0.00971408	0.00767513	0.00214577	0.00260448	0.00260448	0.00260448	0.00260448	0.00260448	0.00260448	0.00260448	0.00260448	0.00260448	0.00260448	0.00260448	0.00260448
1568	Allocated	1566-1567	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1569	NEB Allow/Disallow #2	1565-1568	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1570	NEB Allow/Disallow #3	62	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1571	Direct Assignment	258	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1572	Allocable	1570-1571	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1573	TPIS V	1402	1	0	0.08942468	0.00243541	0	0	0.00971408	0.00767513	0.00214577	0.00260448	0.00260448	0.00260448	0.00260448	0.00260448	0.00260448	0.00260448	0.00260448	0.00260448	0.00260448	0.00260448	0.00260448
1574	Allocated	1572-1573	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1575	NEB Allow/Disallow #3	1571-1574	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1576	Total NEB Allow/Disallow	1563-1569-1575	0	2913	83	0	0	-3340	0	-4644	-28	5044											

Equal Access Investment

1577	Equal Access Asset	C64	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1578	Direct Assignment	259	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1579	Allocable	1577-1578	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1580	Equal Acc MOU V	1071	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1581	Allocated	1579-1580	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1582	Equal Access Asset	1578-1581	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1583	V	1582-1581	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1584	Depreciation	C65	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1585	Direct Assignment	260	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1586	Allocable	1584-1585	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1587	EAA V	1583	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1588	Allocated	1586-1587	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1589	Depreciation	1585-1588	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1590	Deferred Taxes	C66	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1591	EAA Dist V	1583	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1592	Allocated	1590-1591	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1593	Equal Access Investment	1582-1589-1592	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1594	V	1593-1592	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1595	Miscellaneous Accounts	Note 1	250399	38578	530	0	0	8849	1032	7436	382	193592											
1596	NEB	1525-1595	4795381	423317	30966	0	0	49437	34483	16412	12942	4248824											

Note 1: 1532+1538+1544-1550-1557+1576+1593

Part 36 - EOT - BIG THREE

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LN #	Description	Source	A		B		C		D		E		F		G		H		I		Other	
			MTS	SPL	MTS	SPL	MTS	SPL	MTS	SPL	MTS	SPL	MTS	SPL	MTS	SPL	MTS	SPL	MTS	SPL		
Plant Specific																						
1597	6210 COE/Switching	72																				
1598	6210 COE/Operation	72																				
1599	6210 /Transmission	74																				
1600	6210/6220/6230 COE	Sum1597..1599																				
1601	6210 Direct Assignment	563																				
1602	6220 Direct Assignment	544																				
1603	6230 Direct Assignment	565																				
1604	Direct Assignment	Sum1601..1603																				
1605	Allocable	1600-1604																				
1606	COE \	1597																				
1607	Allocated	1605*1606																				
1608	6200 COE	1604*1607																				
6310 TOT																						
1609	/Cat 1/Inside Wire	1037																				
1610	Direct Assignment	566																				
1611	Allocable	1609-1610																				
1612	Inside Wire \	1264																				
1613	Allocated	1611*1612																				
1614	/Cat 1/Inside Wire	1610*1613																				
1615	/Cat 1/Public Telephone	1038																				
1616	Direct Assignment	567																				
1617	Allocable	1615-1616																				
1618	Public Tele \	1271																				
1619	Allocated	1617*1618																				
1620	/Cat 1/Public Telephone	1616*1619																				
1621	/Cat 2/Cust Prem Eght	1039																				
1622	Direct Assignment	568																				
1623	Allocable	1621-1622																				
1624	Cat 2/CPE \	1280																				
1625	Allocated	1623*1624																				
1626	/Cat 2/Cust Prem Eght	1622*1625																				
1627	6310 TOT	1614*1620*1626																				

Part 36 - EOT - BIG THREE

Ln #	Description	Source	A		B		C		D		E		F		G		H		I		J		
			Total	MTS	Intrastate SPCL	Intrastate MTS	Intrastate SPCL	Intrastate MTS	Intrastate SPCL	Intrastate MTS	Intrastate SPCL	Intrastate MTS	Intrastate SPCL	Intrastate MTS	Intrastate SPCL	Intrastate MTS	Intrastate SPCL	Intrastate MTS	Intrastate SPCL	Intrastate MTS	Intrastate SPCL	Intrastate MTS	Intrastate SPCL
CMF 6410																							
1628	CMF/ x/Embedded	76	221350	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1629	Direct Assignment	569	221350	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1630	Allocable	1628-1629	221350	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1631	CMF x/Embedded N	2352	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1632	Allocated	1630*1631	221350	20160	706	2978	2978	2138	656	695	194017	0	0	0	0	0	0	0	0	0	0	0	0
1633	CMF/ x/Embedded	1629*1632	221350	20160	706	2978	2978	2138	656	695	194017	0	0	0	0	0	0	0	0	0	0	0	0
1634	CMF/ Embedded	77	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1635	Direct Assignment	570	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1636	Allocable	1634-1635	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1637	CMF/Embedded N	1323	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1638	Allocated	1636*1637	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1639	CMF/ Embedded	1635*1638	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1640	CMF 6410	1633*1639	221350	20160	706	2978	2978	2138	656	695	194017	0	0	0	0	0	0	0	0	0	0	0	0
1641	Plant Specific	1608-1627*1640	303854	25697	744	2984	2984	2338	659	791	270641	0	0	0	0	0	0	0	0	0	0	0	0

Plant Non-Specific

1642	6530 Network Operations	80	93298	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1643	Direct Assignment	572	93298	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1644	Allocable	1642-1643	93298	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1645	CMF/OT/CMF N	1316	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1646	Allocated	1644*1645	93298	7970	227	906	906	716	200	243	83036	0	0	0	0	0	0	0	0	0	0	0	0
1647	6530 Network Operations	1643*1646	93298	7970	227	906	906	716	200	243	83036	0	0	0	0	0	0	0	0	0	0	0	0
1648	Plant Non-Specific	1647	93298	7970	227	906	906	716	200	243	83036	0	0	0	0	0	0	0	0	0	0	0	0

Part 36 - EOT - BIG THREE

Ln #	Description	Source	A		B		C		D		E		F		G		H		I		J	
			MTS	SPCL	MTS	SPCL	MTS	SPCL	MTS	SPCL	MTS	SPCL	MTS	SPCL	MTS	SPCL	MTS	SPCL	MTS	SPCL	MTS	SPCL
Customer Operations																						
1649	6610 Marketing	84																				
1650	Direct Assignment	80																				
1651	Allocable	1649-1650																				
1652	Billed Revenues	1078	0.32	0.0037	0	0.099	0	0.1339	0.0055	0.4379												
1653	Allocated	1651+1652	9390	109	0	2905	0	3929	161	12851												
1654	6610 Marketing	1650+1653	9390	109	0	2905	0	3929	161	12851												
1655	6620 Customer Services	85																				
1656	Direct Assignment	81	14635	262	0	10339	0	9749	0	59940												
1657	Allocable	1656-1656																				
1658	BOS	1078	15735	0	0	1695	0	18955	0	425215												
1659	Allocated	1657+1658	32055	0	0	25185	0	28164	0	61180												
1660	6620 Customer Services	1656+1659	66690	262	0	35324	0	37913	0	123120												
1661	Customer Operations	1654+1660	76080	372	0	38629	0	41842	161	135971												
1662	Big Three Expenses	1641+1648+1661	69006	109747	1342	0	42319	3054	42701	1195	489648											
1663		1662/A1662	1	0.15905228	0.00194491	0	0.06133335	0.00442605	0.06188497	0.00171187	0.70962861											
1664	LDS Big Three	1662																				
1665	LDS	1666/A1664	1	N/A	N/A	N/A	N/A	42319	3054	42701	1195	489648										
				N/A	N/A	N/A	N/A	0.07110029	0.00527537	0.07376014	0.0026642	0.8458										

Part 36 - EOT - Other than BIG THREE

Ln #	Description	Source	A		B		C		D		E		F		G		H		I		J			
			Total	Intrastate	MIS	SPL	Intrastate	MIS	SPL	Intrastate	MIS	SPL	Intrastate	MIS	SPL	Intrastate	MIS	SPL	Intrastate	MIS	SPL	Intrastate	MIS	SPL
Plant Specific																								
1666	6110 Network Support	70	2968																					
1667	Direct Assignment	561	0																					
1668	Allocable	1666-1667	2968																					
1669	LDA V	1372	0.08542647	0.00243352	0	0.00971108	0.00767452	0.00214587	0.00240611	0.00240611	0.00240611	0.00240611	0.00240611	0.00240611	0.00240611	0.00240611	0.00240611	0.00240611	0.00240611	0.00240611	0.00240611	0.00240611	0.00240611	0.00240611
1670	Allocated	1668-1669	2968	254	7	0	29	23	6	6	6	6	6	6	6	6	6	6	6	6	6	6	2641	
1671	6110 Network Support	1667-1670	2968	254	7	0	29	23	6	6	6	6	6	6	6	6	6	6	6	6	6	6	2641	
1672	6120 General Support	71	127111																					
1673	Direct Assignment	562	0																					
1674	Allocable	1672-1673	127111																					
1675	LDA V	1372	0.08542647	0.00243352	0	0.00971108	0.00767452	0.00214587	0.00240611	0.00240611	0.00240611	0.00240611	0.00240611	0.00240611	0.00240611	0.00240611	0.00240611	0.00240611	0.00240611	0.00240611	0.00240611	0.00240611	0.00240611	
1676	Allocated	1674-1675	127111	10859	309	0	1234	976	331	331	331	331	331	331	331	331	331	331	331	331	331	331	113129	
1677	6120 General Support	1673-1676	127111	10859	309	0	1234	976	331	331	331	331	331	331	331	331	331	331	331	331	331	331	113129	
1678	Plant Specific	1671-1677	130079	11111	316	0	1263	999	279	279	279	279	279	279	279	279	279	279	279	279	279	279	115770	

Plant Non-Specific

1679	6510 Other PP&E	79	-779																				
1680	Direct Assignment	571	0																				
1681	Allocable	1679-1680	-779																				
1682	TPIS V	1402	0.08542648	0.00243541	0	0.00971408	0.00767513	0.00214577	0.00240648	0.00240648	0.00240648	0.00240648	0.00240648	0.00240648	0.00240648	0.00240648	0.00240648	0.00240648	0.00240648	0.00240648	0.00240648	0.00240648	0.00240648
1683	Allocated	1681-1682	-779	-67	-2	0	-8	-6	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-692
1684	6510 Other PP&E	1680-1683	-779	-67	-2	0	-8	-6	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-692
1685	6540 Access	81	126491																				
1686	Direct Assignment	573	103379.06																				
1687	Allocable	1685-1686	126491																				
1688	6540 Access V	1073	23111.94																				
1689	Allocated	1687-1688	23111.94																				
1690	6540 Access	1686-1689	126491																				

Part 36 - EOT - Other than BIG THREE

Ln #	Description	Source	Plant Non-Specific										Other	
			A	B	C	D	E	F	G	H	I	J		
			Total	MTS	Interstate SPL	Interstate MIS	Interstate SPL	Interstate MIS	Interstate SPL	Interstate MIS	Interstate SPL	Interstate MIS	SPL	SPL
6560 Depreciation & Amortization Expenses														
1681	6110 LSA/ x/Land	D1042	9407	0	0	0	0	0	0	0	0	0	0	0
1692	Direct Assignment	574												
1693	Allocable	1691-1692	9407	0	0	0	0	0	0	0	0	0	0	0
1694	SA \	1370												
1695	Allocated	1693*1694	9407	0	0	0	0	0	0	0	0	0	0	0
1696	6110 LSA/ x/Land	1692*1695	9407	804	23	0	0	91	72	20	25	25	8372	8372
1697	6210 COE/Switching	D1043	115052	0	0	0	0	0	0	0	0	0	0	0
1698	Direct Assignment	575												
1699	Allocable	1697-1698	115052	0	0	0	0	0	0	0	0	0	0	0
1700	Switching \	1148												
1701	Allocated	1699*1700	115052	7110	0	0	0	0	0	0	0	0	0	107942
1702	6210 COE/Switching	1698*1701	115052	7110	0	0	0	0	0	0	0	0	0	107942
1703	6220 COE/Operator	D1044	0	0	0	0	0	0	0	0	0	0	0	0
1704	Direct Assignment	576												
1705	Allocable	1703-1704	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1706	Operator \	1162												
1707	Allocated	1705*1706	0	0	0	0	0	0	0	0	0	0	0	0
1708	6220 COE/Operator	1704*1707	0	0	0	0	0	0	0	0	0	0	0	0
1709	6230 COE/Transmission	D1045	55358	0	0	0	0	0	0	0	0	0	0	0
1710	Direct Assignment	577												
1711	Allocable	1709-1710	55358	0	0	0	0	0	0	0	0	0	0	0
1712	Transmission \	1255												
1713	Allocated	1711*1712	55358	11079	415	0	0	70	2163	31	1038	1038	40562	40562
1714	6230 COE/Transmission	1710*1713	55358	11079	415	0	0	70	2163	31	1038	1038	40562	40562
1715	6310 IOT	D1046	1766	0	0	0	0	0	0	0	0	0	0	0
1716	Direct Assignment	578												
1717	Allocable	1715-1716	1766	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1718	IOT \	1282												
1719	Allocated	1717*1718	1766	0	0	0	0	0	0	0	0	0	0	1766
1720	6310 IOT	1716*1719	1766	0	0	0	0	0	0	0	0	0	0	1766
1721	6410 OMF/ x/Embedded	D1047	375126	0	0	0	0	0	0	0	0	0	0	0
1722	Direct Assignment	574												
1723	Allocable	1721-1722	375126	0	0	0	0	0	0	0	0	0	0	0
1724	x/Embedded \	1352												
1725	Allocated	1723*1724	375126	0	0	0	0	0	0	0	0	0	0	0
1726	6410 OMF/ x/Embedded	1722*1725	375126	34165	1197	0	0	5047	3624	1112	1178	1178	328803	328803

Part 16 - EOT - Other than BIG THREE

Ln #	Description	Source	A		B		C		D		E		F		G		H		I		J	
			Total	Other	Interstate	SPCL	Interstate	SPCL	Interstate	SPCL	Interstate	SPCL	Interstate	SPCL	Interstate	SPCL	Interstate	SPCL	Interstate	SPCL	Interstate	SPCL
Plant Non-Specific																						
6560 Depreciation & Amortization Expenses																						
1727	6410 CMF/ Embedded	D1048	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1728	Direct Assignment	575																				
1729	Allocable	1737-1738	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1730	Embedded	1503	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1731	Allocated	1729+1730	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1732	6410 CMF/ Embedded	1728+1731	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1733	6563 Tangible Assets	D1049	1208	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1734	Direct Assignment	576																				
1735	Allocable	1731-1734	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1736	7A	1391	1208	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1737	Allocated	1735+1736	1208	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1738	6563 Tangible Assets	1734+1737	1208	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1739	6564 Intangible Assets	D1050	235	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1740	Direct Assignment	577																				
1741	Allocable	1739-1740	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1742	Intangible	1400	235	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1743	Allocated	1741+1742	235	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1744	6564 Intangible Assets	1740+1743	235	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1745	6565 Other	D1051	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1746	Direct Assignment	578																				
1747	Allocable	1745-1746	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1748	Other Accum Amort'n	1507	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1749	Allocated	1747+1748	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1750	6565 Other	1746+1749	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1751	Not Classified	D1052	-1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1752	Direct Assignment	579																				
1753	Allocable	1751-1752	-1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1754	TPIS /K Ld	1504	1	0.08542468	0.00243546	0	0	0.00971411	0.00767514	0.00214581	0.00269649	0.00399983										
1755	Allocated	1753+1754	-1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1756	Not Classified	1752+1755	-1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1757	6560 Depreciation Expense	Note 1	558151	53158	1635	1635	0	5208	5859	1163	2241	488887										
1758	Plant Non-Specific	1684+1690+1757	693863	53091	1633	1633	0	5200	5853	1161	2239	614686.06										

Note 1: 1696+1702+1708+1714+1720+1726+1732+1738+1744+1750+1756

Part 36 - EOT - Other than Big Three

Ln #	Description	Source	A		B		C		D		E		F		G		H		I		J	
			Total	Interstate MIS	Interstate SPCL	Intrastate MIS	Intrastate SPCL	Interstate MIS	Interstate SPCL	Intrastate MIS	Intrastate SPCL	Interstate MIS	Interstate SPCL	Intrastate MIS	Intrastate SPCL	Interstate MIS	Interstate SPCL	Intrastate MIS	Intrastate SPCL	Other		
Corporate Operations																						
6710 Executive & Planning																						
1759	EP x/EAS	87																				
1760	Direct Assignment	582																				
1761	Allocable	1759-1760																				
1762	Big Three A	1663	0.15905224	0.00194491																		
1763	Allocated	1761-1762		131																		
1764	EP x/EAS	1760-1763	67301	10704	131																	
1765	EP EAS	88																				
1766	Direct Assignment	583																				
1767	Allocable	1765-1766																				
1768	EAS A	1074		N/A																		
1769	Allocated	1767-1768																				
1770	EP EAS	1766-1769																				
1771	6710 Executive & Planning	1764-1770	67301	10704	131																	
6720 General & Administration																						
1772	GA x/EAS	89																				
1773	Direct Assignment	584																				
1774	Allocable	1772-1773		11723																		
1775	Big Three A	1663																				
1776	Allocated	1774-1775		0.15905224	0.00194491																	
1777	GA x/EAS	1773-1776	225520	45728	416																	
1778	GA EAS	90																				
1779	Direct Assignment	585																				
1780	Allocable	1778-1779																				
1781	EAS A	1074		N/A																		
1782	Allocated	1780-1781																				
1783	GA EAS	1779-1782																				
1784	6720 Gen. & Admin.	1777-1783	225520	45728	416																	
Corporate Operations																						
1785	Corporate Operations	1771-1784	292821	56432	547																	
1786		1785-1785		0.19271842	0.00186804																	

Part 36 - EOT - Other than BIG THREE

Ln #	Description	Source	A		B		C		D		E		F		G		H		I		J	
			Total	MTS	SPCL	Interstate	Interstate	Interstate	Interstate	Interstate	Interstate	Interstate	Interstate	Interstate	Interstate	Interstate	Interstate	Interstate	Interstate	Interstate	Interstate	Interstate
1787	7100 Contributions	32	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1788	Direct Assignment	586	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1789	Allocable	1787-1788	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1790	Corp Opr A	1786	1	0.19271642	0.00186804	0	0	0.05887556	0.00424833	0.05940831	0.00166313	0.68121822	0	0	0	0	0	0	0	0	0	0
1791	Allocated	1789+1790	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1792	7100 Contributions	1788+1791	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1793	Other than BIG THREE	Note 1	1106763	120636	2496	0	0	23703	8096	18836	3065	929931.06	0	0	0	0	0	0	0	0	0	0
1794	Operating Expenses A/Other	1662+1793+1792	1796769	230388	3838	0	0	65022	11150	61537	4260	1419579.06	0	0	0	0	0	0	0	0	0	0

Note 1: 1678+1758+1785+1792

Part 36 - EDT - Other

Ln #	Description	Source	A		B		C		D		E		F		G		H		I		J	
			Total		MTS	SPL	Incr/Rate	MTS	SPL	Incr/Rate	MTS	SPL	Incr/Rate	MTS	SPL	Incr/Rate	MTS	SPL	Incr/Rate	MTS	SPL	Incr/Rate
5240	Rent Revenue																					
1795	2110 Land	D103	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1796	Land V	1363	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1797	Allocated	1795*1796	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1798	2230 CSE	D103	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1799	CSE 2230 V	1255	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1800	Allocated	1798*1799	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1801	2410 CNP	D103	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1802	CNP V	1354	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1803	Allocated	1801*1802	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1804	Other	D103	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1805	100V to Exchange	As Defined	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1806	Allocated	1804*1805	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1807	5240 Rent Revenue	Note 1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1808	7240 Ad Valorem Taxes	95	12524																			
1809	Direct Assignment	587	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1810	Allocable	1808-1809	12524																			
1811	7715 V	1402	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1812	Allocated	1810*1811	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1813	7240 Ad Valorem Taxes	1809*1812	12524																			
1814	Interest on Customer Deposits	96	645																			
1815	Centr Dpt V	1551	N/A																			
1816	Interest on Customer Deposits	1814*1815	645																			
1817	Juris Expense Difference	97	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1818	Direct Assignment	588	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1819	Allocable	1817-1818	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1820	LDS Big Three V	1665	N/A																			
1821	Allocated	1819*1820	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1822	Juris Expense Difference	1819*1821	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1823	Interstate Disallowance	1822	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1824	Juris Exp Diff Adjustment	1822-1823	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note 1: 1797*1800*1803*1806

Part 16 - EOT - Other

Ln #	Description	Source	A		B		C		D		E		F		G		H		I		J	
			Interstate MTS	Interstate SPCL	Interstate MTS	Interstate SPCL	Interstate MTS	Interstate SPCL	Interstate MTS	Interstate SPCL	Interstate MTS	Interstate SPCL	Interstate MTS	Interstate SPCL	Interstate MTS	Interstate SPCL	Interstate MTS	Interstate SPCL	Interstate MTS	Interstate SPCL	Other	
1825	Expense Allow/Disallow #1	98	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
1826	Direct Assignment	589	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
1827	Allocable	1825-1826	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
1828	TPIS %	1402	0	0.08542468	0.00243541	0	0	0.00971408	0.00767513	0.00214577	0.00260448	0.00260448	0.00260448	0.00260448	0.00260448	0.00260448	0.00260448	0.00260448	0.00260448	0.00260448	0.00260448	
1829	Allocated	1827-1828	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
1830	Expense Allow/Disallow #1	1826-1829	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
1831	Expense Allow/Disallow #2	99	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
1832	Direct Assignment	601	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
1833	Allocable	1831-1832	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
1834	TPIS %	1402	0	0.08542468	0.00243541	0	0	0.00971408	0.00767513	0.00214577	0.00260448	0.00260448	0.00260448	0.00260448	0.00260448	0.00260448	0.00260448	0.00260448	0.00260448	0.00260448	0.00260448	
1835	Allocated	1833-1834	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
1836	Expense Allow/Disallow #2	1832-1835	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Equal Access Expense																						
1837	Expense	D100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
1838	Direct Assignment	591	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
1839	Allocable	1837-1838	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
1840	EA MOU %	1071	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
1841	Allocated	1839-1840	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
1842	Expense	1838-1841	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Depreciation																						
1843	Expense	D101	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
1844	Direct Assignment	592	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
1845	Allocable	1843-1844	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
1846	EA MOU %	1072	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
1847	Allocated	1845-1846	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
1848	Expense	1844-1847	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
1849	Equal Access Expense	1842-1848	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
1850	Other Operations Exp	Note 1	13169	1070	31	0	0	122	96	27	33	11790										
1851	Life Line (Reallocation)	199	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
1852	EOT		1794-1850-1851	231453	3869	0	0	66144	11246	41564	4293	1431369.04										

Note 1: -1807-1813-1816-1824-1830-1836-1849

Investment: 12/31/97, Expenses: 12/31/97, Study Year: 1997

System File: RR_QUIK6.WE3, Range: 3060.05

EOT: 10 of 13, PK16, 31 of 42, 60 of 263

Part 36 - Non-Operating Expense and Tax Adjustments

Ln #	Description	Source	A		B		C		D		E		F		G		H		I		J	
			Total	MTS	Interstate- SPCL	Interstate- SPCL	MTS	Interstate- SPCL	Interstate- SPCL	MTS	Interstate- SPCL	Interstate- SPCL	MTS	Interstate- SPCL	Interstate- SPCL	MTS	Interstate- SPCL	Interstate- SPCL	MTS	Interstate- SPCL	Interstate- SPCL	MTS
Met Return Adjustments																						
1853	7210 ITC Amortization	106	9000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1854	Direct Assignment	593	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1855	Allocable	1853-1854	9000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1856	7215 V	1402	1	0.08542468	0.00243541	0	0.0071408	0.00767513	0.00214577	0.00260648	0.8899846											
1857	Allocated	1855*1856	9000	769	22	0	0	87	69	19	23	8011										
1858	7210 ITC Amortization	1854*1857	9000	769	22	0	0	87	69	19	23	8011										
1859	7300 Alw Fds Used Dur Const	107	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1860	Direct Assignment	594	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1861	Allocable	1859-1860	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1862	2004 POLCT V	1423	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1863	Allocated	1861*1862	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1864	7300 Alw Fds Used Dur Const	1860*1863	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1865	Interstate Disallowance	1864	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1866	7300 AFUSC Allowable	1864*1865	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1867	xxxx Other Met Return Adjs	108	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1868	Direct Assignment	595	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1869	Allocable	1867-1868	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1870	7215 V	1402	1	0.08542468	0.00243541	0	0.0071408	0.00767513	0.00214577	0.00260648	0.8899846											
1871	Allocated	1869*1870	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1872	xxxx Other Met Return Adjs	1868*1871	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
FIT Adjustments																						
Interest & Related Items																						
1873	7510 Interest Funded Debt	109	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1874	Direct Assignment	596	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1875	Allocable	1873-1874	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1876	Net Plant V	1526	1	0.08465138	0.00229616	0	0.00893029	0.00735999	0.00197493	0.00254346	0.8922438											
1877	Allocated	1875*1876	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1878	7510 Interest Funded Debt	1874*1877	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1879	7520 Int on Cap Leases	110	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1880	Trngbl Asst V	1391	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1881	7520 Int on Cap Leases	1879*1880	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1882	Interest & Related Items	1878*1881	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Part 36 - Non-Operating Expense and Tax Adjustments

Ln #	Description	Source	A		B		C		D		E		F		G		H		I		J	
			Total	MTS	Interstate SPCL	Intrastate SPCL	MTS	Interstate SPCL	Intrastate SPCL	MTS	Interstate SPCL	Intrastate SPCL	MTS	Interstate SPCL	Intrastate SPCL	MTS	Interstate SPCL	Intrastate SPCL	MTS	Interstate SPCL	Intrastate SPCL	Other
FIT Adjustments																						
1883	Cap Payroll Taxes	111	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1884	Direct Assignment	537	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1885	Allocable	1883-1884	1	0.08542468	0.00243541	0	0	0.00971408	0.00767513	0.00214577	0.00260648	0.88998446	0	0	0	0	0	0	0	0	0	0
1886	TPIS V	1402	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1887	Allocated	1885-1886	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1888	Cap Payroll Taxes	1884-1887	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1889	Depreciation Adjs	112	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1890	Direct Assignment	538	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1891	Allocable	1889-1890	1	0.08542468	0.00243541	0	0	0.00971408	0.00767513	0.00214577	0.00260648	0.88998446	0	0	0	0	0	0	0	0	0	0
1892	TPIS V	1402	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1893	Allocated	1891-1892	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1894	Depreciation Adjs	1890-1893	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1895	Interstate Income Adjs	113	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1896	Direct Assignment	539	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1897	Allocable	1895-1896	1	0.97228084	0.02771916	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1898	LOI Tel Plant V	1416	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1899	Allocated	1897-1898	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1900	Interstate Income Adjs	1896-1899	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1901	xxxx Other FIT Adjustments	114	12358	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1902	Direct Assignment	600	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1903	Allocable	1901-1902	1	0.08542468	0.00243541	0	0	0.00971408	0.00767513	0.00214577	0.00260648	0.88998446	0	0	0	0	0	0	0	0	0	0
1904	TPIS V	1402	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1905	Allocated	1903-1904	0	1056	30	0	0	120	95	27	32	10988	0	0	0	0	0	0	0	0	0	0
1906	xxxx Other FIT Adjustments	1902-1905	12358	1056	30	0	120	120	95	27	32	10988	0	0	0	0	0	0	0	0	0	0
1907	Cash Operating Expense	1852-1882-1757	1251787	178295	2234	0	0	60336	5187	60401	3052	945483.06	0	0	0	0	0	0	0	0	0	0
1908	V	1907-1907	0	0.14243238	0.00178465	0	0	0.04867921	0.00430345	0.04825182	0.00163924	0.75290924	0	0	0	0	0	0	0	0	0	0
1909	NY Disallowance	1908	0	N/A	N/A	0	0	N/A	N/A	N/A	N/A	N/A	0	0	0	0	0	0	0	0	0	0
1910	V	1908-1909	1	0.14243238	0.00178465	0	0	0.04867921	0.00430345	0.04825182	0.00163924	0.75290924	0	0	0	0	0	0	0	0	0	0

Part 36 - Non-Operating Expense and Tax Adjustments

Ln #	Description	Source	A		B		C		D		E		F		G		H		I		J	
			Total	WTS	Intergate	SPCL	Intergate	SPCL	Intergate	SPCL	Intergate	SPCL	Intergate	SPCL	Intergate	SPCL	Intergate	SPCL	Intergate	SPCL	Intergate	SPCL
SIT Adjustments																						
1911	SIT Adjustments	115	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1912	Direct Assignment	601	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1913	Allocable	1911-1912	1	0.08542468	0.00243541	0	0	0.00871408	0.00767513	0	0.00214577	0	0.00260648	0	0.88399846							
1914	TPIS %	1402	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1915	Allocated	1913-1914	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1916	SIT Adjustments	1912-1915	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Net Revenue Requirement Adjustments

1917	Uncollectibles	116	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1918	Direct Assignment	602	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1919	Allocable	1917-1918	1	0.08542468	0.00243541	0	0	0.00871408	0.00767513	0	0.00214577	0	0.00260648	0	0.88399846							
1920	TPIS %	1402	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1921	Allocated	1919-1920	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1922	Uncollectibles	1918-1921	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

xxxx Other NRR Adjustments

1923	Direct Assignment	603	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1925	Allocable	1923-1924	1	0.08542468	0.00243541	0	0	0.00871408	0.00767513	0	0.00214577	0	0.00260648	0	0.88399846							
1926	TPIS %	1402	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1927	Allocated	1925-1926	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1928	xxxx Other NRR Adjustments	1924-1927	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

AGE	LD:BA	LD:ER	LD:SA	LD:ER	LD:SA	Other
GAP	N/A	0.112498	N/A	0.1125	0.112504	0
CDM	N/A	0	N/A	0.098905	0.098899	0.0989
CDM		0.061798	0	0	0	0
FIT		0.35				0.938202
SIT		0.095002				

Carries B
 FIT Sel V
 SIT Sel V
 NY V
 LLC/GR N
 2004 PACT V
 PC 69 TA V
 PC 69 DR V
 PC 69 DT V
 Reg'd ACC M
 EDV
 EDV
 ER x/Other

4795381
 1809992
 492976

*AV of '97 type of carrier
 *V if FIT is deductible for SIT calculation
 *V if SIT is deductible for SIT calculation
 *V if a New York State company
 *V if LOI GR is based on SLC revenue
 *V if both LOI & LGS disallowance
 *V if PC 69 Tan Assets follows Pit Accounts
 *V if PC 69 Dep'n Res follows Pit Accounts
 *V if PC 69 Delet Tax follows Pit Accounts
 *V if PC 69 separate rate element

SOUTHLAND FLORIDA - ANNUAL 1997

Part 36 Summary

BTC Subsidiary Operations

Toll Access Study

Comparison Data Source:

BAY 1991

Miscellaneous Notes:
 1 1997 GAP @ 100% Local & CDM @ .061798
 2 1997 ON @ .747880 & CDM @ .745417
 3 Changed 6620 Bus. Cfc. Expense Factors
 4
 5
 6
 7
 8
 9
 10
 11
 12

Part 3A - Net Earnings Base Summary

Comparison Data Source * EAT 1991

Ln #	Description	Source	A		B		C		D		E		F		G		H		I		J		
			Total	Intestate	Intestate	Intestate	Intestate	Intestate	Intestate	Intestate	Intestate	Intestate	Intestate	Intestate	Intestate	Intestate	Intestate	Intestate	Intestate	Intestate	Intestate	Intestate	Intestate
1929	2110 Land	1362	2110	1805	51	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1930	2110 Other Support Assets	1369	15282	1044	372	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1931	Land and Support Assets	1929+1930	173822	14849	423	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1932	2210 COE/Switching	1247	2268936	140216	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1933	2220 Operator	1151	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1934	2230 Transmission	1254	159177	1192	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1935	2310 107/Cat 2/Other	1232	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1936	2310 107/Cat 2/RCPE	1233	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1937	2410 OMF	1233	6284077	569601	19953	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1938	COE, 107 & OMF	Sum1932...1937	8682190	741673	21145	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1939	2690 Tangible Assets	1359	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1940	2690 Intangible Assets	1359	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1941	Accrualable Assets	1939+1940	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1942	TPIS	1931+1938+1941	8856012	756522	21568	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1943	TPIS/Land	1942-1929	8834882	754717	21517	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1944	2002 Pit Held for Future Use/1410	1488	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1945	2003 Pit Under Const'n/Short 1416	1508	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1946	2004	1425	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1947	2005 Telecom Pit Adjustment	1433	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1948	Other Plant Accounts	Sum1944...1947	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1949	Telephone Plant	1942+1948	8856012	756522	21568	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1950	3100 Accumulated Dep'n	1488	4383119	377941	11308	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1951	3400/3500/3600 Accum Amrt'n	1523	-72089	-6158	-176	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1952	4100/4300 Deferred Taxes	1523	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1953	Reserves and Deferrals	Sum1950...1952	4311020	371783	11132	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1954	Net Plant	1949+1953	4544992	384739	10436	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1955	1220 Materials & Supplies	1532	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1956	1402 Rural Tel Bank Stock	1538	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1957	Cash Working Capital	1544	250359	36665	447	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1958	4940 Customer Deposits	1550	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1959	4310 Unfunded Accrued Penals	1557	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1960	NEB Allow/Disallow #1	1563	0	2913	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1961	NEB Allow/Disallow #2	1569	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1962	NEB Allow/Disallow #3	1575	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1963	Equal Access Investment	1593	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1964	Miscellaneous Accounts	Note 1	250359	38578	530	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1965	Net Earnings Base	1954+1964	4795301	423317	10866	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1966	Comparison	921	5455347	1758992	13826	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1967	Increase/(Decrease)	1965-1966	-659946	-1335675	-2860	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1968	% Increase/(Decrease)	1967/1966	-0.120976	-0.7593411	-0.2068566	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Note 1: Sum1955...1957+Sum1958...1959+Sum1960...1963

Part 36 - EOT Summary

Comparison Data Source - EAY 1991

Ln #	Description	Source	A		B		C		D		E		F		G		H		I		J	
			Total	MTS	Interstate	SPL	Interstate	SPL	Interstate	SPL	Interstate	SPL	Interstate	SPL	Interstate	SPL	Interstate	SPL	Interstate	SPL	Interstate	SPL
1671			2368	254	7	0	0	0	0	0	0	0	0	0	29	23	6	8	0	0	0	7641
1920	610 Network Support		12711	10859	309	0	0	0	0	0	0	0	0	0	1234	976	271	331	0	0	0	11113
1921	620 General Support		7823	5537	38	0	0	0	0	0	0	0	0	0	6	200	3	96	0	0	0	22349
1922	630 COE		4375	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4375
1923	610 IOT		221350	20140	706	0	0	0	0	0	0	0	0	0	2978	2138	656	695	0	0	0	194017
1924	630 CMF / Embedded		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1925	Plant Specific	Sum1969..1974	431933	36810	1060	0	0	0	0	0	0	0	0	0	4247	3337	938	1130	0	0	0	386411
1976	650 Other PFAE		778	47	2	0	0	0	0	0	0	0	0	0	8	16	2	2	0	0	0	-632
1977	650 Network Operations		91288	7970	227	0	0	0	0	0	0	0	0	0	90	716	200	243	0	0	0	83036
1978	640 Access		126491	0	0	0	0	0	0	0	0	0	0	0	520	5859	182	2241	0	0	0	126491.04
1979	650 Depreciation		558151	53158	1635	0	0	0	0	0	0	0	0	0	520	5859	182	2241	0	0	0	488887
1980	Plant Non-Specific	Sum1976..1979	777161	61061	1860	0	0	0	0	0	0	0	0	0	6106	6569	1161	2482	0	0	0	697722.04
1981	640 Marketing		29345	9380	109	0	0	0	0	0	0	0	0	0	2905	0	3929	161	0	0	0	13851
1982	620 Customer Services		263509	66690	262	0	0	0	0	0	0	0	0	0	35524	0	37913	0	0	0	0	121120
1983	Customer Operations	Sum1981..1982	292854	76080	371	0	0	0	0	0	0	0	0	0	38829	0	41842	161	0	0	0	135971
1984	670 Exec & Plan x/EAS		67101	10764	131	0	0	0	0	0	0	0	0	0	4128	298	4165	117	0	0	0	47754
1985	EAS Settlements		225620	45738	410	0	0	0	0	0	0	0	0	0	13112	946	13231	370	0	0	0	151737
1986	670 Gen & Admin x/EAS		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1987	EAS Settlements		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1988	Corporate Operations	Sum1984..1987	292821	56432	547	0	0	0	0	0	0	0	0	0	17260	1244	17396	487	0	0	0	199475
1989	7100 Contributions		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1990	EOT x/Other	Note 1	1796769	210383	3838	0	0	0	0	0	0	0	0	0	66022	31150	61537	4260	0	0	0	4419579.04
1991	Rent Revenues		12124	1070	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1992	7140 Ad Valorem Taxes		845	0	0	0	0	0	0	0	0	0	0	0	122	96	27	33	0	0	0	11145
1993	7140 Interest on Carter Docks		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	645
1994	Juris Expense Differences		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1995	Expense Allow/Diallow #1		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1996	Expense Allow/Diallow #2		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1997	Equal Access Expense		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1998	Equal Access Dep'n Exp		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1999	Other Operations Expense	-1991..Sum1992..1998	13169	1070	31	0	0	0	0	0	0	0	0	0	122	96	27	33	0	0	0	11790
2000	Life Line (Reallocation)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2001	EOT	1990-1999-2000	1809238	231453	3869	0	0	0	0	0	0	0	0	0	66144	11246	61564	4203	0	0	0	4433369.06
2002	Comparison		1442301	419589	3471	0	0	0	0	0	0	0	0	0	109515	10400	146699	3954	0	0	0	730673
2003	Increase/(Decrease)	2001-2002	367537	-208136	398	0	0	0	0	0	0	0	0	0	-43371	846	3715	337	0	0	0	706995.06
2004	% Increase/(Decrease)	2003/2002	0.25489417	-0.4734786	0.11466436	M/A	M/A	M/A	M/A	M/A	M/A	M/A	M/A	M/A	-0.3960279	0.08134615	-0.5745375	0.08573526	0.08573526	0.08573526	0.08573526	0.93897352
2005	Big Three Expenses/PC6	Note 2	690006	109747	1342	0	0	0	0	0	0	0	0	0	43319	3054	42701	1195	0	0	0	489648
2006		Note 3	945797	120723	1656	0	0	0	0	0	0	0	0	0	43574	4047	42978	1512	0	0	0	731217.06

Note 1: 1975-1980-1983-1988-1989
 Note 2: Sum 1971-1974-1978-1983
 Note 3: 1975-1980-1979-1983

Part 36 - Non-Operating Expense and Tax Adjustments Summary

Comparison Data Source * ESY 1991

Ln #	Description	Source	A		B		C		D		E		F		G		H		I		J
			Total	SPCL	MIS	SPCL	MIS	SPCL	MIS	SPCL	MIS	SPCL	MIS	SPCL	MIS	SPCL	MIS	SPCL	MIS	SPCL	
Net Return Adjustments																					
2007	7210 ITC Amortization	1858	9000		769		22		0		0		87		69		23		0		8011
2008	7300 AFUDC	1866	0		0		0		0		0		0		0		0		0		0
2009	xxxx Other Net Return Adjs	1872	0		0		0		0		0		0		0		0		0		0

FIT Adjustments

2010	Interest & Related Items	1882	0		0		0		0		0		0		0		0		0		0
2011	Cap Payroll Taxes	1888	0		0		0		0		0		0		0		0		0		0
2012	Depreciation Adjs	1900	0		0		0		0		0		0		0		0		0		0
2013	Transferable Income Adjs	1920	0		0		0		0		0		0		0		0		0		0
2014	xxxx Other FIT Adjs	1906	12358		1056		30		0		0		120		95		27		32		10998

SIT Adjustments

2015	SIT Adjustments	1916	0		0		0		0		0		0		0		0		0		0
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Net Revenue Requirement Adjustments

2016	Uncollectibles	1922	0		0		0		0		0		0		0		0		0		0
2017	xxxx Other NRR Adjs	1928	0		0		0		0		0		0		0		0		0		0

Part 36 - Revenue Requirement Development

Ln #	Description	Source	A		B		C		D		E		F		G		H		I		J		K
			Total	MTS	SPCL	MTS	SPCL	MTS	SPCL	MTS	SPCL	MTS	SPCL	MTS	SPCL	MTS	SPCL	MTS	SPCL	MTS	SPCL	Other	
2018	NEB	1965	4795391																				
2019	NY 4100/4340 Disallow	F TO J1523	N/A																				
2020	Adjusted NEB	2018-2019	4795391																				
2021	RCR	848	4795391																				
2022	Return on NEB	2020-2021	539880																				
2023	ITC Amortization	2007	9000																				
2024	1100 APDC	2008	9000																				
2025	MAXX Other Net Return Adj's	2009	9000																				
2026	Net Return	2022-Sum2023--2025	530480																				
2027	Interest & Related Items	2010	0																				
2028	Cap Payroll Taxes	2011	0																				
2029	Depreciation Adj's	2012	0																				
2030	Interstate Inc Adj's	2013	0																				
2031	xxxx Other FIT Adj's	2014	12358																				
2032	FIT Adjustments	Note 1	-12358																				
2033	Basin for FIT	2026-2032	542838																				
2034	FIT Rate	844 Crossed Up	0.53862																				
2035	FIT - Gross	2033-2034	292298																				
2036	FIT - Net	2035-2033	283398																				
2037	FIT - Selection * Y	2035	292298																				
2038	SIT Adjustments	2015	0																				
2039	SIT Adjustments	2037-2038	292298																				
2040	Basin for SIT	2033-2035-2039	542838																				
2041	SIT Rate: Select - Y	845	0.055001																				
2042	SIT	2040-2041	29856																				
2043	EOT	2041	1809938																				
2044	Uncollectibles	2016	0																				
2045	xxxx Other NRR Adj's	2017	0																				
2046	NRR (GRT Basis)	Note 2	2662372																				
2047	LDI SLC (GRT Basis LDI MN)	200	N/A																				
2048	GRT Rate	849 Crossed Up	0.006158																				
2049	GRT	2046or2047-2048	16395																				
2050	Basin for PFC	2046-2049	306740																				
2051	PFC Tax Rate	850 Crossed Up	0																				
2052	PFC Tax	2050-2051	0																				
2053	NY ITC/FIT Disallow (Net FIT)	N/A	N/A																				
2054	Revenue Requirement	Note 3	2878967																				
2055	Comparison	923	2187824																				
2056	Increase/(Decrease)	2054-2055	691143																				
2057	% Increase/(Decrease)	2056/2055	0.22468926																				

Note 1: 2027-2028-Sum2029--2031
 Note 2: 2026-2035-Sum2042-Sum2043--2045
 Note 3: 2046-2049-2052-2053

Part 36 - Cash Working Capital

Ln #	Description	Source	A B C D E F G H I J K										
			Total	interstate MIS	interstate SPCL	interstate MIS	interstate SPCL	interstate MIS	interstate SPCL	interstate MIS	interstate SPCL	Other	Toll
Cash Operating Expense													
2058	BOF	2001	1809938	231453	3869	0	0	66344	32246	61564	4293	1431369	06
2059	Interest & Related Items	2010	0	0	0	0	0	0	0	0	0	0	0
2060	FIT	2036	283298	25029	647	0	2826	2034	2034	979	705	250978	
2061	SIT	2042	29856	2635	68	0	308	215	215	102	74	26454	
2062	6560 Depreciation Expense	1757	558151	53158	1635	0	5228	5859	5859	1163	2241	488887	
2063	Cash Op Exp & Taxes #1	2058-2062	1251787	178295	2234	0	60936	5387	60401	2052	942482	06	
2064	Cash Op Exp & Taxes #2	Sum2058-2063-2062	1251787	178295	2234	0	60936	5387	60401	2052	942482	06	
2065	NECA Cash Op Exp & Taxes #3	Sum2058-2061-2062	1564941	25559	2949	0	64170	7636	61482	2831	1219914	06	
2066	OWC Factor	846	0										
2067	NECA OWC Factor	847	0.041096										
2068	OWC #1 w/o Fixed Chgs	2063*2066	0	0	0	0	0	0	0	0	0	0	0
2069	OWC #2 w/Fixed Chgs	2064*2066	0	0	0	0	0	0	0	0	0	0	0
2070	NECA OWC #3	2065*2067	64313	8464	121	0	2637	314	2527	116	50134		

RCR	LDIER	LDISA	LDSEK	LDSEA	Other
GMT	0.112498	N/A	0.1135	0.113504	0.0989
PSC	0	N/A	0.048905	0.038899	0.0989
SPF	0.061798	0	0	0	0
DEM	0	0	0	0	0
SIT	0.35	0	0	0	0.938202
SIT	0.955021	0	0	0	0

Carried Y
 SIT Set Y
 SIT Set Y
 NY Set M
 SLC/GBT M
 1004 FACLT Y
 Pt 63 TA Y
 Pt 63 TR Y
 Pt 63 DT Y
 Equal Acc M
 NEB
 EDT
 EX w/Other
 4795381
 1809918
 491978

** Types of carrier
 ** 11 SIT is deductible
 ** 12 SIT is deductible for SIT calculation
 ** 13 New York State company
 ** 14 Both 11 & 12ed SIT revenue
 ** 15 Pt 63 Ac Abate follows PIT Accounts
 ** 16 Pt 63 Dep'n tax follows PIT Accounts
 ** 17 Pt 63 Deled tax follows PIT Accounts
 ** 18 Pt 63 separate rate element

SOUTHLAND FLORIDA - ANNUAL 1997

Part 36 Separation Factors

RTC Subsidiary Operations

Toll Access Study

Comparison Data Source:
E&Y 1991

Miscellaneous Notes:
 1 1997 CAP # 1003 Local & DEM # 061798
 2 1997 CH # 147880 & CHM # 745637
 3 Changed 6620 Bus. Ofc. Expense Factors
 4
 5
 6
 7
 8
 9
 10
 11
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