

Line Number	Description	Computation	Amount	Common Cost Factor
(1)	COSTS COMMON TO BOTH WHOLESALE & RETAIL OPERATIONS		\$778,336,192.04	
(2)	TOTAL COSTS		\$19,534,404,595.72	
(3)	TOTAL COSTS EXCLUDING COSTS COMMON TO BOTH WHOLESALE & RETAIL	Ln2 - Ln1	\$18,756,068,403.69	
(4)	DIRECTLY ASSIGNED AND DIRECTLY ATTRIBUTED RETAIL COSTS		\$2,101,175,175.84	
(5)	RETAIL PORTION OF ALLOCATED COMMON COSTS	Ln1 * (Ln4 / Ln3)	\$87,194,216.29	
(6)	TOTAL RETAIL COSTS	Ln 4 + Ln5	\$2,188,369,392.13	
(7)	WHOLESALE PORTION OF ALLOCATED COMMON COSTS	Ln1 - Ln5	\$691,141,975.75	
(8)	DIRECTLY ASSIGNED & ATTRIBUTED WHOLESALE COMMON COSTS		\$327,911,922.58	
(9)	TOTAL WHOLESALE COMMON COSTS	Ln7 + Ln8	\$1,019,053,898.33	
(10)	TOTAL DIRECTLY ASSIGNED & DIRECTLY ATTRIBUTED WHOLESALE COSTS	Ln2 - (Ln6 + Ln9)	\$16,326,981,305.26	
	Wholesale Common Cost Factor	Ln9 / Ln10		6.24%
(11)	Software Cost In Security Access Study			
(12)	Recalculated Common Factor	(Ln9-Ln11)/Ln10		6.24%

REDACTED

Account Number	Account Desc/FRC	Category/Cost Pool Desc	Total Shared Cost	Average Investment	Shared Cost Factor
2121	Buildings	Central Office	\$325,499.47	\$3,061,372,473.22	0.0001
2211	Analog Elect Sw	Analog Electronic Switching	\$85,611,434.46	\$1,348,225,722.07	0.0635
2212	Digital Elect Sw/377C	Digital Electronic Switching	\$186,859,226.80	\$10,089,987,978.65	0.0185
2220	Operator Systems	Operator Systems	\$3,662,963.50	\$165,279,933.52	0.0222
2231	Radio Systems	Radio Systems	\$1,541,380.92	\$82,075,994.48	0.0188
2232	Circuit Equipment	Analog Circuit - Other	\$8,928,330.13	\$432,414,834.34	0.0206
2232	Circuit Equipment	Analog Circuit - Pair Gain	\$9,669.58	\$41,293.72	0.2342
2232	Circuit Equipment/157C	Digital Circuit - DDS	\$1,984,373.86	\$97,269,967.13	0.0204
2232	Circuit Equipment/257C	Digital Circuit - Pair Gain	\$132,194,895.30	\$7,092,128,655.00	0.0186
2232	Circuit Equipment/357C	Digital Circuit - Other	\$91,065,504.47	\$5,115,127,863.38	0.0178
2311	Station Apparatus	Station Apparatus	\$469,636.54	\$1,759,000.07	0.2670
2341	Large PBX	Large PBX	\$3,692,324.15	\$66,065,993.98	0.0559
2362	Other Terminal Equipment	Other Terminal Equipment	\$72,979,439.94	\$390,006,924.23	0.1871
2411	Poles/1C	Poles	\$33,342,254.36	\$2,429,174,194.04	0.0137
2421	Aer Ca/12C, 22C	Aerial Cable - Metal	\$216,137,689.85	\$7,820,868,107.49	0.0276
2421	Aer Ca/812C, 822C	Aerial Cable - Fiber	\$8,330,883.56	\$381,855,094.91	0.0218
2422	Und Ca/5C	Underground Cable - Metal	\$72,101,236.30	\$3,782,127,112.08	0.0191
2422	Und Ca/85C	Underground Cable - Fiber	\$10,870,511.67	\$616,675,852.81	0.0176
2423	Bur Ca/45C	Buried Cable - Metal	\$358,378,320.40	\$14,615,506,649.95	0.0245
2423	Bur Ca/845C	Buried Cable - Fiber	\$18,189,233.50	\$1,203,108,691.63	0.0151
2424	Sub Ca/6C	Submarine Cable - Metal	\$365,581.34	\$30,938,995.87	0.0118
2424	Sub Ca/86C	Submarine Cable - Fiber	\$89,970.80	\$7,504,999.12	0.0120
2426	Intrabldg Ca/52C	Intrabuilding Network Cable - Metal	\$3,627,673.73	\$269,276,999.40	0.0135
2426	Intrabldg Ca/852C	Intrabuilding Network Cable - Fiber	\$78,165.69	\$1,804,000.23	0.0433
2441	Conduit/4C	Conduit Systems	\$38,142,688.76	\$3,891,514,695.72	0.0098
	377C Shared Factor with Security Access Software Costs Removed			\$10,089,987,978.65	0.0185

PRIVATE/PROPRIETARY

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