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August 19, 2010

Mr. Dennis Miller
Division of Public Utilities
Utah Public Service Commission
Heber M. Wells Building, 4th Floor
PO Box 146751
160 East 300 South
Salt Lake City, Utah 84145

Re: Docket No. 10-999-05. In the Matter of State Certification of Rural Carriers' Compliance
with 47 U.S.C. Section 254(e)

Dear Mr. Miller:

Pursuant to the Federal Communications Commission ("FCC") mandate in its docket In the Matter of Federal-State Joint Board on Universal Service, CC Docket No. 96-45/CC Docket No. 00-256, Fourteenth Report and Order, Twenty-Second Order on Reconsideration, and Further Notice of Proposed Rulemaking in CC Docket No. 96-45 and Report and Order in CC Docket No. 00-256 (FCC 01-157) (released May 23, 2001), the FCC has adopted a requirement that will be codified in 47 C.F.R. & 54.314 that state commissions must file an annual certification with the Universal Service Administrative Company (USAC) and the FCC stating "that all federal high-cost support provided to eligible telecommunications carriers will be used only for the provision, maintenance and upgrading of facilities and services for which the support is intended."

Accordingly, Union Telephone Company, (NECA Study Area 512297), is a rural telephone company that has previously been designated by this Commission as an eligible telecommunications carrier. The Company is complying with the requirements of Section 254(e) and will continue to comply for the period January 1, 2011, through December 31, 2011, (the certification period) to be eligible to receive federal USF. The company certifies to the Commission that it will use all federal high-cost support provided to it only for the provision, maintenance and upgrading of facilities and services for which the support is intended, consistent with the principles of universal service 47 U.S.C. 254. This includes, but is not limited to, trying to meet the goal of the provision of services that are properly supported by the high-cost funds at rates that are reasonably comparable to rates charged for similar services in urban areas.

This is a very critical issue, because if certification is not accomplished by October 1, 2010, then federal support for universal service in the areas served by the rural carriers within Utah will not be provided for at least the first quarter of 2011. See paragraph 191 of FCC Order. Accordingly, replacement revenues would become necessary. Any loss of federal support would be a negative outcome for the Rural Companies, their customers and the Commission.

In view of the limited time available, we request the Commission issue a certification before October 1, 2010, to USAC and the FCC that our company is eligible to receive Federal USF and is in compliance with the FCC order. If you have

any questions regarding the enclosed information, please feel free to contact me at 307-782-6131 or dstanton@unionwireless.com.

Sincerely,

A handwritten signature in cursive script, appearing to read "D Stanton".

Desiree Stanton
Accounting Manager

cc: Paul Anderson, Division of Public Utilities
James H. Woody

Enclosure

SAC: 512297

SA Name: Union Telephone Company

Region: Western

I. EXCHANGE CARRIER/DATA IDENTIFICATION

(010)	Study Area Code	(010)	<u>512297</u>
(020)	Contact Name	(020)	<u>Desiree Stanton</u>
(030)	Contact Telephone Number	(030)	<u>307-782-4124</u>
(040)	USF Data Collection Period	(040)	<u>2010-1</u>

<u>Data Line</u>	<u>Description</u>	<u>Latest View 2009-1 Amount</u>	<u>Data Line</u>	<u>Pending View 2010-1 Amount</u>	<u>Data Source</u>
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II. WORKING LOOPS

(060)	Total Loops (Cat. 1.1, 1.2 and 1.3)	<u>6,578</u>	(060)	<u>6,121</u>	
(070)	Category 1.3 Loops (Excluding Cat. 1.3 TWX Loops)	<u>6,490</u>	(070)	<u>6,047</u>	
(080)	Reserved				

III. INVESTMENT, EXPENSE AND TAXES

Net Plant Investment

(160)	Acct. 2001 - Telephone Plant in Service	<u>47,671,429</u>	(160)	<u>53,790,057</u>	
(170)	Acct. 1220 - Materials and Supplies	<u>791,500</u>	(170)	<u>494,232</u>	
(190)	Acct. 3100 - Accumulated Depreciation	<u>33,138,776</u>	(190)	<u>34,774,742</u>	
(195)	Acct. 3400 - Accumulated Amortization Tangible	<u>0</u>	(195)	<u>0</u>	
(200)	Reserved				NO ENTRY REQUIRED
(205)	Reserved				NO ENTRY REQUIRED
(210)	Acct. 4340 - Net Noncurrent Deferred Operating Income Taxes	<u>1,427,573</u>	(210)	<u>2,940,176</u>	
(220)	Net Plant Investment (Sum of Lines 160 + 170 Minus Lines 190 Through 210)	<u>13,896,580</u>	(220)	<u>16,569,371</u>	Calculation

Universal Service Fund
Data Collection Form

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<u>Data Line</u>	<u>Description</u>	<u>Latest View 2009-1 Amount</u>	<u>Data Line</u>	<u>Pending View 2010-1 Amount</u>	<u>Data Source</u>
Selected Plant Accounts					
(230)	Acct. 2210 - Central Office Switching Equipment	10,554,926	(230)	10,694,832	
(235)	Acct. 2220 - Operator System Equipment	0	(235)	47,494	
(240)	Acct. 2230 - Central Office Transmission Equipment	9,545,449	(240)	12,378,079	
(245)	Total Central Office Equipment (Sum of Lines 230 Through 240)	20,100,375	(245)	23,120,405	Calculation
(250)	Circuit Equipment Category 4.13	1,825,446	(250)	1,470,481	
(255)	Acct. 2410 - Cable and Wire Facilities Total	17,690,370	(255)	18,196,688	
(260)	Acct. 3100 (2210) - Accumulated Depreciation Central Office Switching Equipment	9,060,386	(260)	8,895,706	
(265)	Acct. 3100 (2220) - Accumulated Depreciation Operator System Equipment	48,862	(265)	47,494	
(270)	Acct. 3100 (2230) - Accumulated Depreciation Central Office Transmission Equipment	5,807,392	(270)	6,638,746	
(275)	Acct. 3100 (2210-2230) - Total Accumulated Depreciation Central Office Equipment (Sum of Lines 260 Through 270)	14,916,640	(275)	15,581,946	Calculation
(280)	Acct. 3100 (2410) - Accumulated Depreciation Cable and Wire Facilities	13,107,387	(280)	13,681,397	

National Exchange Carrier Association, Inc.

7/7/2010

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(285)	Reserved		N O	E N T R Y	R E Q U I R E D
(290)	Reserved		N O	E N T R Y	R E Q U I R E D
(295)	Reserved		N O	E N T R Y	R E Q U I R E D
(300)	Reserved		N O	E N T R Y	R E Q U I R E D
(305)	Reserved		N O	E N T R Y	R E Q U I R E D
(310)	Acct. 4340 (2210) - Net Noncurrent Deferred Operating Income Taxes - Central Office Switching Equipment	<u>(212,659)</u>	(310)	<u>397,596</u>	
(315)	Acct. 4340 (2220) - Net Noncurrent Deferred Operating Income Taxes - Operator System Equipment	<u>(16,026)</u>	(315)	<u>(15,329)</u>	
(320)	Acct. 4340 (2230) - Net Noncurrent Deferred Operating Income Taxes - Central Office Transmission Equipment	<u>845,268</u>	(320)	<u>1,207,990</u>	
(325)	Acct. 4340 (2210-2230) - Net Noncurrent Deferred Operating Income Taxes - Central Office Equipment (Sum of Lines 310 Through 320)	<u>616,583</u>	(325)	<u>1,590,257</u>	Calculation
(330)	Acct. 4340 (2410) - Net Noncurrent Deferred Operating Income Taxes - Cable and Wire Facilities	<u>586,516</u>	(330)	<u>715,659</u>	

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Plant-Specific Operation Expense					
(335)	Acct. 6110 - Network Support Expense Total	<u>34,625</u>	(335)	<u>28,268</u>	
(340)	Acct. 6110 - Benefits Portion of Network Support Expense	<u>34,625</u>	(340)	<u>540</u>	
(345)	Acct. 6110 - Rents Portion of Network Support Expense	<u>0</u>	(345)	<u>0</u>	
(350)	Acct. 6120 - General Support Expense Total	<u>845,059</u>	(350)	<u>654,508</u>	
(355)	Acct. 6120 - Benefits Portion of General Support Expense	<u>120,707</u>	(355)	<u>100,006</u>	
(360)	Acct. 6120 - Rents Portion of General Support Expense	<u>47,843</u>	(360)	<u>52,677</u>	
(365)	Acct. 6210 - Central Office Switching Expense - Total	<u>924,606</u>	(365)	<u>761,449</u>	
(370)	Acct. 6210 - Benefits Portion of Central Office Switching Expense	<u>924,606</u>	(370)	<u>106,543</u>	
(375)	Acct. 6210 - Rents Portion of Central Office Switching Expense	<u>0</u>	(375)	<u>0</u>	
(380)	Acct. 6220 - Operator System Expense - Total	<u>119,159</u>	(380)	<u>112,999</u>	
(385)	Acct. 6220 - Benefits Portion of Operator System Expense	<u>29,467</u>	(385)	<u>26,479</u>	
(390)	Acct. 6220 - Rents Portion of Operator System Expense	<u>0</u>	(390)	<u>0</u>	
(395)	Acct. 6230 - Central Office Expense - Transmission Equipment - Total	<u>247,067</u>	(395)	<u>273,654</u>	

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7/7/2010

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<u>Data Line</u>	<u>Description</u>	<u>Latest View 2009-1 Amount</u>	<u>Data Line</u>	<u>Pending View 2010-1 Amount</u>	<u>Data Source</u>
(400)	Acct. 6230 - Benefits Portion of Central Office Expense - Transmission Equipment	<u>57,387</u>	(400)	<u>66,156</u>	
(405)	Acct. 6230 - Rents Portion of Central Office Expense - Transmission Equipment	<u>0</u>	(405)	<u>0</u>	
(410)	Accts. 6210-6230 - Central Office Expense Total (Sum of Lines 365 + 380 + 395)	<u>1,290,832</u>	(410)	<u>1,148,102</u>	Calculation
(415)	Reserved				N O E N T R Y R E Q U I R E D
(420)	Reserved				N O E N T R Y R E Q U I R E D
(425)	Reserved				N O E N T R Y R E Q U I R E D
(430)	Acct. 6410 - Cable and Wire Facilities Expense - Total	<u>395,715</u>	(430)	<u>345,008</u>	
(435)	Acct. 6410 - Benefits Portion Cable and Wire Facilities Expense	<u>188,807</u>	(435)	<u>103,189</u>	
(440)	Acct. 6410 - Rents Portion Cable and Wire Facilities Expense	<u>0</u>	(440)	<u>0</u>	
(445)	Total Plant-Specific Expense (Sum of Lines 335 + 350 + 365 + 380 + 395 + 415 + 430)	<u>2,566,231</u>	(445)	<u>2,175,886</u>	Calculation
Plant-Nonspecific Expense					
(450)	Acct. 6530 - Network Operations Expense - Total	<u>182,954</u>	(450)	<u>220,240</u>	
(455)	Acct. 6530 - Benefits Portion Network Operations Expense	<u>16,521</u>	(455)	<u>28,028</u>	

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SAC: 512297

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Data Line	Description	Latest View 2009-1 Amount	Data Line	Pending View 2010-1 Amount	Data Source
(465)	Reserved	NO	ENTRY	REQUIRED	
(470)	Reserved	NO	ENTRY	REQUIRED	
(480)	Reserved	NO	ENTRY	REQUIRED	
(485)	Reserved	NO	ENTRY	REQUIRED	
(500)	Reserved	NO	ENTRY	REQUIRED	
(505)	Reserved	NO	ENTRY	REQUIRED	
Depreciation and Amortization Expenses					
(510)	Acct. 6560 (2210) - Depreciation and Amortization Expense - Central Office Switching Equipment	<u>693,371</u>	(510)	<u>604,682</u>	
(515)	Acct. 6560 (2220) - Depreciation and Amortization Expense - Operator System Equipment	<u>0</u>	(515)	<u>0</u>	
(520)	Acct. 6560 (2230) - Depreciation and Amortization Expense - Central Office Transmission Equipment	<u>845,979</u>	(520)	<u>918,419</u>	
(525)	Acct. 6560 (2210-2230) Depreciation and Amortization Central Office Equipment (Sum of Lines 510 Through 520)	<u>1,539,350</u>	(525)	<u>1,523,101</u>	Calculation
(530)	Acct. 6560 (2410) - Depreciation and Amortization Expense - Cable and Wire Facilities	<u>715,331</u>	(530)	<u>732,594</u>	
Corporate Operating Expenses					
(535)	Acct. 6710 - Executive and Planning Expense - Total	<u>0</u>	(535)	<u>0</u>	
(540)	Acct. 6710 - Benefits Portion Executive and Planning Expense	<u>0</u>	(540)	<u>0</u>	

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7/7/2010

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SAC: 512297

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Data Line	Description	Latest View 2009-1 Amount	Data Line	Pending View 2010-1 Amount	Data Source
(550)	Acct. 6720 - General Administrative Expense - Total	1,488,417	(550)	1,120,712	
(555)	Acct. 6720 - Benefits Portion - General Administrative Expense	208,517	(555)	230,329	
(565)	Total Corporate Operations Expense (Sum of Lines 535 + 550)	1,488,417	(565)	1,120,712	Calculation
Other Expenses and Revenues					
(600)	Benefits Portion of All Operating Expenses - Total	47,843	(600)	752,143	
(610)	Rents Portion of All Operating Expenses - Total	0	(610)	52,677	
(620)	Reserved	NO ENTRY REQUIRED			
(630)	Reserved	NO ENTRY REQUIRED			
Taxes					
(650)	Acct. 7200 - Operating Taxes	1,277,908	(650)	2,369,460	
(655)	Reserved	NO ENTRY REQUIRED			
IV. PART 36 - COST STUDY DATA					
(700)	Acct. 2410 - Cost Study Average Cable and Wire Facilities	17,508,979	(700)	17,943,529	
(710)	Cost Study Average Cable and Wire Facilities Cat. 1 - Total Exchange Line C&WF Excluding Wide Band	15,847,181	(710)	16,131,336	

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Data Line	Description	Latest View 2009-1 Amount	Data Line	Pending View 2010-1 Amount	Data Source
V. AMORTIZABLE TANGIBLE ASSETS (Refer to instructions prior to completing this section)					
(800)	Acct. 2680 - Amortizable Tangible Assets	0	(800)	0	
(805)	Acct. 2680 (2230) - Amortizable Tangible Assets - Central Office Transmission Equipment	0	(805)	0	
(810)	Acct. 2680 (2230) - Amortizable Tangible Assets - Central Office Transmission Equipment Allocated to Category 4.13	0	(810)	0	
(815)	Acct. 2680 (2410) - Amortizable Tangible Assets - Cable and Wire Facilities	0	(815)	0	
(820)	Acct. 2680 (2410) - Amortizable Tangible Assets - Cable and Wire Facilities Allocated to Category 1	0	(820)	0	
(830)	Acct. 6560 (2680) - Depreciation and Amortization Expense - Amortizable Tangible Assets	0	(830)	0	
	Sum of Data Collection Inputs	251,103,345		272,933,614	Sum of Line 060 - 830

VI. COMMENTS/SIGNIFICANT CHANGE EXPLANATION

VI. RENT REVENUE: OFFSET TO EXPENSE

(1)	Account 6120 - General Support Expense	0	0	Correct Year Input form
(2)	Account 6210 - Central Office Switching Expense	0	0	Correct Year Input form
(3)	Account 6220 - Central Office Operator Expense	0	0	Correct Year Input form
(4)	Account 6230 - Central Office Transmission Expense	0	0	Correct Year Input form
(5)	Account 6310 - Information Orig/Term Expense	0	0	Correct Year Input form
(6)	Account 6410 - Cable & Wire Facilities Expense	0	0	Correct Year Input form
	TOTAL	0	0	Ln 1-6

REVENUE REQUIREMENT SUMMARY

Union Telephone Company
 Study Area: 512297
 Study Year: 2009

LINE	DESCRIPTION	SOURCE	INTERSTATE				INTRASTATE				LOCAL				
			TOTAL COMPANY (g)	MSG (b)	InterLATA (c)	PL (e)	MSG (d)	InterLATA (f)	PL (g)	IntraLATA (h)	MSG (i)	PL (j)	EAS (k)	User Defined (k)	Other (l)
1	Net Telecom Plant	Ln46	15,672,598	7,659,508	447,544	-	-	-	-	14,326	2,736,111	99,790	1,836	-	4,713,523
2	Rate Base Adjustment #1	Records	-	-	-	-	-	-	-	-	-	-	-	-	-
3	RATE BASE	Ln1-2	15,672,598	7,659,508	447,544	-	-	-	-	14,326	2,736,111	99,790	1,836	-	4,713,523
4	Rate of Return	Records	10,8638%	11,2500%	11,2500%	-	-	-	-	10,4500%	10,4500%	10,4500%	10,4500%	-	10,4500%
5	RETURN ON RATE BASE	Ln3-4	1,702,643	861,695	50,349	-	-	-	-	1,497	285,924	10,424	192	-	492,563
6	Return Adjustment #1	Records	-	-	-	-	-	-	-	-	-	-	-	-	-
7	NET RETURN	Ln5-6	1,702,643	861,695	50,349	-	-	-	-	1,497	285,924	10,424	192	-	492,563
8	Fixed Charges	Ln24	261,635	127,564	7,497	-	-	-	-	240	45,772	1,672	31	-	78,859
9	Amortization of Excess Def Taxes	Ln47	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Capitalized Payroll Taxes	Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Depreciation Adjustment	Ln53	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Schedule M Income Tax Adjustments	S-14, Ln22	-	-	-	-	-	-	-	-	-	-	-	-	-
13	FTT Allowances/Disallowances	Ln22	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Inc Adj Alloc on 2001	Ln58-60	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Inc Adj Alloc on Big 3 Exp	Ln61-62	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Total Misc Inc Adjustment	Ln63	-	-	-	-	-	-	-	-	-	-	-	-	-
17	AFTER TAX INCOME	Note 1	1,441,008	734,130	42,851	-	-	-	-	1,257	240,152	8,752	161	-	413,704
18	State Income Tax	Ln53 or S-14, Ln20	85,674	48,016	1,958	-	-	-	-	64	12,977	427	9	-	22,223
19	State ITC Amortization	Ln45	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Net Federal Income Tax	Ln44	742,337	378,188	22,075	-	-	-	-	648	123,714	4,509	83	-	213,120
21	Federal ITC Amortization	Ln44	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Operating Expenses & Taxes	Ln17	7,126,539	4,013,107	161,394	-	-	-	-	5,310	1,073,274	35,137	755	-	1,837,563
23	Nonoperating Expenses	S-10, Ln17+18	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Uncollectibles	Ln57	-	-	-	-	-	-	-	-	-	-	-	-	-
25	NET REVENUE REQUIREMENT	Ln7+18..24	9,657,193	5,301,006	295,776	-	-	-	-	7,519	1,498,889	50,496	1,039	-	2,565,469
26	Gross Receipts Tax	Note 2	-	-	-	-	-	-	-	-	-	-	-	-	-
27	7340 Alw Fds Used Dur Constr	Ln15	11,103	5,675	287	-	-	-	-	9	1,715	65	1	-	3,351
28	REVENUE REQUIREMENT	Ln25+26-27	9,646,090	5,295,331	295,489	-	-	-	-	7,510	1,494,173	50,432	1,038	-	2,562,118
29	Distribution of Line 28	Ln28/28a	100,0000%	54,6951%	2,4413%	-	-	-	-	0,0779%	15,4999%	0,5229%	0,0105%	-	26,5612%
INCOME TAXES															
30	Net Return	Ln7	1,702,643	861,695	50,349	-	-	-	-	1,497	285,924	10,424	192	-	492,563
31	Fixed Charges	Ln8	261,635	127,564	7,497	-	-	-	-	240	45,772	1,672	31	-	78,859
32	Amortization of Excess Deferred Taxes	Ln9	-	-	-	-	-	-	-	-	-	-	-	-	-
33	Capitalized Payroll Taxes	Ln10	-	-	-	-	-	-	-	-	-	-	-	-	-
34	Depreciation Adjustment	Ln11	-	-	-	-	-	-	-	-	-	-	-	-	-
35	Schedule M Income Tax Adjustments	Ln12	-	-	-	-	-	-	-	-	-	-	-	-	-
36	FTT Allowances/Disallowances	Ln13	-	-	-	-	-	-	-	-	-	-	-	-	-
37	Inc Adj Alloc on 2001	Ln14	-	-	-	-	-	-	-	-	-	-	-	-	-
38	Inc Adj Alloc on Big 3 Exp	Ln15	-	-	-	-	-	-	-	-	-	-	-	-	-
39	Federal ITC Amortization	Ln44	-	-	-	-	-	-	-	-	-	-	-	-	-
40	Total Income Adjustments	Ln31+36..38	261,635	127,564	7,497	-	-	-	-	240	45,772	1,672	31	-	78,859
41	Federal Taxable Income	Ln30-40 Gross Up	2,183,345	1,112,319	64,926	-	-	-	-	1,905	363,866	13,261	244	-	626,824
42	Federal Income Tax	34,0000%	742,337	378,188	22,075	-	-	-	-	648	123,714	4,509	83	-	213,120
43	Federal Sur-Tax Allocation	Records	-	-	-	-	-	-	-	-	-	-	-	-	-
44	Net Federal Income Tax	Ln42-43-39	742,337	378,188	22,075	-	-	-	-	648	123,714	4,509	83	-	213,120
45	Net Return	Ln30	1,702,643	861,695	50,349	-	-	-	-	1,497	285,924	10,424	192	-	492,563
46	Fixed Charges	Ln31	261,635	127,564	7,497	-	-	-	-	240	45,772	1,672	31	-	78,859
47	Other SIT Adjustments	Records	-	-	-	-	-	-	-	-	-	-	-	-	-
48	Federal Income Tax	Ln42	742,337	378,188	22,075	-	-	-	-	648	123,714	4,509	83	-	213,120
49	State Taxable Income	Ln45-48 Gross Up	2,190,974	1,116,206	65,153	-	-	-	-	1,911	365,137	13,307	245	-	629,016
50	State Income Tax	0,3462%	7,529	3,887	227	-	-	-	-	7	1,271	46	1	-	2,190
51	State Sur-Tax Allocation	Records	-	-	-	-	-	-	-	-	-	-	-	-	-
52	State ITC Amortization	Ln45	-	-	-	-	-	-	-	-	-	-	-	-	-
53	Net State Income Tax	Ln50-51-52	7,529	3,887	227	-	-	-	-	7	1,271	46	1	-	2,190

SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL			INTRASTATE TOLL			LOCAL			
			TOTAL COMPANY (e)	MSG IntraLATA (b)	PL IntraLATA (c)	MSG InterLATA (f)	PL InterLATA (g)	MSG IntraLATA (h)	PL IntraLATA (i)	EAS (j)	User Defined (k)	Other (l)
1	2110 Land & Support Assets	S-4, Ln13	11,152,393	5,700,283	287,962	9,027	1,722,963	64,966	1,014	-	-	3,366,279
2	2210 COE-Switching	S-5, Ln36	10,624,879	9,031,147	-	-	-	-	-	-	-	1,593,732
3	2220 COE-Operator	S-5, Ln23	48,178	18,485	-	-	-	-	-	-	-	10,222
4	2230 COE-Transmission	S-5, Ln77	10,961,764	6,661,953	349,862	13,654	19,471	69,336	3,599	-	-	1,249,307
5	2310 Into Orig/Term Equip	S-9, Ln11	17,943,529	4,517,956	672,078	18,380	3,481,039	160,866	-	-	-	9,093,211
6	2410 C&WF	S-7, Ln43	39,578,350	20,229,541	1,021,939	32,034	6,114,584	230,201	3,599	-	-	11,946,472
7	Total COE, IOT, C&WF	Ln2, Ln6	100,000,000%	51,1126%	2,5821%	0.0809%	15,4483%	0.5816%	0.0091%	-	-	30,1844%
8	Distribution of Line 7	Ln77a	-	-	-	-	-	-	-	-	-	-
9	Equal Access - Investment	S-9, Ln22	-	-	-	-	-	-	-	-	-	-
10	2680 Tangible Assets	S-9, Ln31	50,730,743	25,929,824	1,309,902	41,060	7,837,527	295,068	4,612	-	-	15,312,750
11	TELECOM PLT IN SVC-EXCL 2690	Ln17+9+10	100,000,000%	51,1126%	2,5821%	0.0809%	15,4483%	0.5816%	0.0091%	-	-	30,1844%
12	Distribution of Line 11	Ln111a	-	-	-	-	-	-	-	-	-	-
13	2690 Intangible Assets	S-8, Ln35	50,730,743	25,929,824	1,309,902	41,060	7,837,527	295,068	4,612	-	-	15,312,750
14	2001 TELECOM PLANT IN SVC	Ln11+13	100,000,000%	51,1126%	2,5821%	0.0809%	15,4483%	0.5816%	0.0091%	-	-	30,1844%
15	Distribution of Line 14	Ln1414a	-	-	-	-	-	-	-	-	-	-
16	2110 Land Assets	S-4, Ln12	50,730,743	25,929,824	1,309,902	41,060	7,837,527	295,068	4,612	-	-	15,312,750
17	2001 TPIS x/land	Ln14-16	100,000,000%	51,1126%	2,5821%	0.0809%	15,4483%	0.5816%	0.0091%	-	-	30,1844%
18	Distribution of Line 17	Ln1717a	-	-	-	-	-	-	-	-	-	-
19	2002 Prop Hld Fut Telecom Use	S-9, Ln6	-	-	-	-	-	-	-	-	-	-
20	2003 Plant Under Construction	S-9, Ln10	236,544	120,904	6,108	191	36,544	1,376	22	-	-	71,389
21	2005 Telecom Plant Adjustment	S-9, Ln14	50,987,287	26,050,727	1,316,009	41,252	7,874,071	296,443	4,634	-	-	15,384,150
22	TOTAL TELECOM PLANT	Ln14+19, 21	-	-	-	-	-	-	-	-	-	-
23	1220 Materials and Supplies	S-9, Ln20	642,866	161,866	24,079	659	124,716	5,763	2,526	-	-	325,784
24	1500 Other Juris Assets-Net	S-15, Ln14	-	-	-	-	-	-	-	-	-	-
25	3100 Accumulated Depreciation	S-15, Ln99	33,956,759	17,520,053	837,495	25,772	4,922,826	190,347	-	-	-	10,457,739
26	Equal Access - Accum Depreciation	S-9, Ln24	-	-	-	-	-	-	-	-	-	-
27	3200 Acc Dep-Hld for Fut Use	S-15, Ln101	-	-	-	-	-	-	-	-	-	-
28	3400 Accum Amort-Tangible	S-15, Ln102, 103	-	-	-	-	-	-	-	-	-	-
29	3500 Accum Amort-Intangible	S-15, Ln104	-	-	-	-	-	-	-	-	-	-
30	3600 Accum Amort-Other	S-15, Ln105	-	-	-	-	-	-	-	-	-	-
31	4100 Net Cur Def Op Inc Taxes	S-15, Ln117	2,183,875	1,150,138	59,299	1,953	369,625	13,025	292	-	-	589,543
32	4340 Noncur Def Oper Inc Tax	S-15, Ln137	-	-	-	-	-	-	-	-	-	-
33	Equal Access - Deferred Oper Inc Taxes	S-9, Ln25	-	-	-	-	-	-	-	-	-	-
34	4360 Other Deferred Credits-Net	S-15, Ln138	-	-	-	-	-	-	-	-	-	-
35	4370 Other Jur Liab & Def Credits-Net	S-15, Ln140	-	-	-	-	-	-	-	-	-	-
36	NET TELECOM PLANT	Ln22+23-24, 35	15,469,519	7,542,402	443,294	14,185	2,706,336	98,835	1,816	-	-	4,662,652
37	Distribution of Line 36	Ln38/38a	100,000,000%	48,7565%	2,8656%	0.0917%	17,4946%	0.6389%	0.0117%	-	-	30,1409%
38	1402 Rural Tel Bank Stock	S-9, Ln16	-	-	-	-	-	-	-	-	-	-
39	Cash Working Capital	S-9, Ln21	234,248	133,038	5,055	166	34,581	1,096	23	-	-	60,280
40	Equal Access - Unamortized Expenses	S-9, Ln26	-	-	-	-	-	-	-	-	-	-
41	Investment Allow/Disallow	S-9, Ln31	-	-	-	-	-	-	-	-	-	-
42	Accum Depr/Amort Allow/Disallow F	S-15, Ln143	-	-	-	-	-	-	-	-	-	-
43	4040 Customer Deposits	S-15, Ln108	31,170	15,932	805	25	4,815	161	3	-	-	9,408
44	4310 Other Long-Term Liab.	S-15, Ln128	-	-	-	-	-	-	-	-	-	-
45	Other Telecom Pl Adjust	Records	-	-	-	-	-	-	-	-	-	-
46	NET TELECOM PLT & OTH RATE BASE ITEMS	A+B, F+H, (G+H)	15,672,598	7,659,508	447,544	14,326	2,736,111	99,750	1,936	-	-	4,713,623
47	Distribution of Line 46	Ln46/46a	100,000,000%	48,8720%	2,8556%	0.0914%	17,4576%	0.6366%	0.0117%	-	-	30,0749%

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL			INTRASTATE TOLL			LOCAL							
			MSG (b)	InterLATA (c)	PL (e)	MSG (d)	InterLATA (f)	PL (g)	MSG (h)	InterLATA (i)	PL (j)	User Defined (k)	Other (l)			
TOTAL COMPANY (g)																
1	SEPARATIONS FACTORS	Records														
2	1 WSWs Pct-Switchboards	Records	38.3675%												21.2180%	
3	2 WSWs Pct-Directory Assistance	Records	32.2980%												55.9060%	
4	3 Sub Line MOU Pct	Records														
5	4 SOB Toll MOU Pct	Records														
6	5 WSWs Pct-TSPS Oper Position	Records														
7	6 Real Processor Time Pct-RTA	Records														
8	7 Real Processor Time Pct-TSPS	Records	87.4260%													
9	8 REL MOU's - Tandem Switching	Records	85.0000%												15.0000%	
10	9 Trans Measured DEM Pct	Records														
COE CATEGORIES 1-3 SEPARATION																
10	2220 Operator Systems															
11	Cat 1-Operator Systems															
12	Loc, Toll, DSA, DSB, and	Ln13a*1	18,485													10,222
13	Traffic Switchboards	Ln14a*2														
14	Aux-Direct Assist	Ln15a*3														
15	Aux-Intercept	Ln16a*4														
16	Jl Exch & Toll SOB	Ln17a*5														
17	TSPS-Oper Position	Ln18a*6														
18	TSPS-RTA	Ln18a*7														
19	TSPS-Other	Direct														
20	Direct Assignment	Ln13..20	18,485													10,222
21	Total Cat 1	Ln21/21a	38,3675%													21,2180%
22	Distribution of Line 21	Ln21	48,178													10,222
23	TOTAL COE-OPERATOR	Ln23/23a	38,3675%													21,2180%
24	Distribution of Line 23															
25	2210 Central Office Switching															
26	Cat 2-Tandem Switching	Ln26a*8														
27	Direct Assignment	Direct														
28	Total Cat 2	Ln26..27														
29	Distribution of Line 28	Ln28/28a														
30	Cat 3-Local Switching - TS	Ln31a*9	9,031,147													1,593,732
31	Cat 3-Local Switching - NTS	Ln32a*9														
32	Direct Assignment	Direct														
33	Total Cat 3	Ln31..33	9,031,147													1,593,732
34	Distribution of Line 34	Ln34/34a	85.0000%													15.0000%
35	TOTAL COE-SWITCHING	Ln28*34	9,031,147													1,593,732
36	Distribution of Line 35	Ln36/36a	85.0000%													15.0000%

SEPARATIONS FACTORS	INTERSTATE TOLL			INTRASTATE TOLL			LOCAL			
	InterLATA MSG (b)	InterLATA PL (c)	InterLATA PL (e)	InterLATA MSG (f)	InterLATA PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
38 WB Line	100.0000%	69.0593%	-	-	-	-	9.8655%	-	-	21.0762%
39 Ex Trk WB	100.0000%	69.0593%	-	-	-	-	9.8655%	-	-	21.0762%
40 REL MOU's - Exchange Trunk	100.0000%	69.0593%	-	-	-	-	9.8655%	-	-	21.0762%
41 Gross Allocator (Trans SPF)	100.0000%	69.0593%	-	-	-	-	9.8655%	-	-	21.0762%
42 COE Cat 4.21-Furn to Others Pct	100.0000%	69.0593%	-	-	-	-	9.8655%	-	-	21.0762%
43 Interexchange Trk WB	100.0000%	69.0593%	-	-	-	-	9.8655%	-	-	21.0762%
COE CATEGORY 4 SEPARATION										
44 2230 Central Office - Transmission	-	-	-	-	-	-	-	-	-	-
45 Cat 4.1-Exchange Circuit	-	-	-	-	-	-	-	-	-	-
46 4.11 Wideband-Line	-	-	-	-	-	-	-	-	-	-
47 Direct Assignment	61,264	43,493	-	-	-	-	17,771	-	-	-
48 4.12 Exch Trunk - EAS	3,599	-	-	-	-	-	-	-	-	-
49 Ex Trk x/WB - Basic	-	-	-	-	-	-	-	-	-	-
50 Ex Trk x/WB - Basic DA	-	-	-	-	-	-	-	-	-	-
51 Ex Trk WB	-	-	-	-	-	-	-	-	-	-
52 Exch Trk WB - Direct Assignment	-	-	-	-	-	-	-	-	-	-
53 4.13 Ex Line x/WB	405,735	5,580	-	1,773	-	335,854	7,003	-	-	862,778
54 Joint MSG	21,023	-	-	-	-	-	-	-	-	8,435
55 PL & Local	-	-	-	-	-	-	-	-	-	-
56 Direct Assignment - Basic/Special	-	-	-	-	-	-	-	-	-	-
57 Cat 4.2-Interexchange	-	-	-	-	-	-	-	-	-	-
58 4.21 Furn to Others	-	-	-	-	-	-	-	-	-	-
59 4.22 Wideband	-	-	-	-	-	-	-	-	-	-
60 Interexchange PL	-	-	-	-	-	-	-	-	-	-
61 Direct Assignment	310,651	284,354	-	-	-	-	26,297	-	-	-

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL			INTRASTATE TOLL			EAS	User Defined (h)	Other (l)
			InterLATA MSG (b)	InterLATA PL (c)	InterLATA PL (e)	InterLATA MSG (f)	InterLATA PL (g)	IntraLATA MSG (h)			
62	COE Cat 4.13 Working Loops	Records	6,349.5	21.5	-	27.0	-	-	-	32.5	
63	COE Cat 4.13 Assigned Invest	Note 1	1,626,941	5,580	-	7,008	-	-	-	8,435	
Note 1: Cost per loop =			259.5422								

CENTRAL OFFICE EQUIPMENT

Union Telephone Company
Study Area: 512237
Study Year: 2009

SEPARATIONS FACTORS	INTERSTATE TOLL			INTRASTATE TOLL			LOCAL					
	MSG (b)	PL (c)	TOTAL COMPANY (g)	MSG (d)	PL (e)	TOTAL COMPANY (g)	MSG (h)	PL (i)	TOTAL COMPANY (g)	User Defined (k)	Other (l)	
64 Conversation Minutes Pct	73.1990%		100.0000%				26.6620%					
65 Host/Remote MOU Miles Pct	43.0350%		100.0000%				15.6750%					41.2080%
COE CATEGORY 4 SEPARATION (Cont)												
66 4.23 All Other			8,034,601									
67 Joint MSG												
68 Interchange MSG/PL - DA												
69 PL, TWX & Local		16,434	34,695									
70 PL - DA												
71 DSL Nonaccess												
72 Cat 4.3-Host/Remote MSG			868,992									358,094
73 Joint (x)WATS												
74 WATS												
75 Direct Assignment												
76 Total Cat 4			10,961,764	349,862			2,614,054		69,336	3,599		1,249,307
77 TOTAL COE-TRANSMISSION	6,661,953	349,862	10,961,764	6,661,953	349,862	10,961,764	2,614,054		69,336	3,599		1,249,307
78 Distribution of Line 77	60.7745%	3.1917%	100.0000%	60.7745%	3.1917%	100.0000%	23.8470%		0.6325%	0.0328%		11.3970%
79 TOTAL CENTRAL OFFICE EQUIP	15,711,565	349,862	21,634,821	15,711,565	349,862	21,634,821	2,693,525		65,356	3,589		2,853,261
80 Distribution of Line 79	72.6217%	1.6171%	100.0000%	72.6217%	1.6171%	100.0000%	12.1725%		0.3205%	0.0165%		13.1863%

ASSIGNMENT OF COE CAT 4.23	INTERSTATE TOLL			INTRASTATE TOLL			LOCAL					
	MSG (b)	PL (c)	TOTAL COMPANY (g)	MSG (d)	PL (e)	TOTAL COMPANY (g)	MSG (h)	PL (i)	TOTAL COMPANY (g)	User Defined (k)	Other (l)	
81 COE Cat 4.23 Terms -			6,628.50						15.00			
-Joint Message Total Terminations			6,600									
82 COE Cat 4.23 - Terms			8,069,296									
-Joint Message Total Allocated Investment			8,034,601						18,260			

Note 1: Cost per termination = 1,217.36

INFORMATION ORIGIN/TERM EQUIPMENT

Union Telephone Company
 Study Area: 512297
 Study Year: 2009

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL			INTRASTATE TOLL			LOCAL					
			MSG (b)	PL (c)	InterLATA (e)	MSG (g)	PL (f)	InterLATA (d)	MSG (h)	PL (i)	InterLATA (j)	MSG (k)	PL (l)	Other (m)
	TOTAL COMPANY	(e)												
	100.00000%													54.26000%
1	Gross Allocator (Trans SPF)	Records												
2	REL MOUs - Coinless Pub Tel	Records												
3	2310 Info Origin Term Equip													
4	Cat 1-Other IOT	Ln4a1												
5	Coinless Pub Tel Eq	Ln4a2												
6	Direct Assignment	Direct												
7	Total Category 1	Ln4..6												
8	Distribution of Line 7	Ln777a												
9	Cat 2-Cust Prem Equip	Direct												
10	Distribution of Line 9	Ln9/8a												
11	TOTAL INFO ORIGIN/TERM EQUIP	Ln7+9												
12	Distribution of Line 11	Ln11/11a												

CABLE AND WIRE FACILITIES

LINE	DESCRIPTION OF C&WF CAT 1	SOURCE	INTERSTATE TOLL			INTRASTATE TOLL			LOCAL														
			TOTAL COMPANY (e)	MSG (b)	PL (c)	InterLATA (d)	MSG (f)	PL (g)	InterLATA (h)	MSG (i)	PL (j)	User Defined (k)	Other (l)										
SEPARATION FACTORS																							
1	Gross Allocator Pct (Trans SPF)	Records	100.0000%	25.0000%	-	-	-	0.1090%	-	20.6310%	-	-	-	54.2600%									
2	REL MOU's - Exchange Trunk	Records	100.0000%	-	69.0593%	-	-	-	-	-	-	-	-	21.0762%									
3	WB Line	Records	100.0000%	-	69.0593%	-	-	-	-	-	-	-	-	21.0762%									
4	MOU Pct:Ex Trk WB	Records	-	-	-	-	-	-	-	-	-	-	-	-									
C&WF CAT 1-2 SEPARATION																							
5	2410 Cable & Wire Facilities																						
6	Cat 1-Exch Line xWB	Ln22e,j	151,164	-	-	-	-	-	-	-	-	-	-	82,568									
7	1.1 Intra PL & WATS	Ln22c,d	54,622	-	54,622	-	-	-	-	-	-	-	-	8,641,203									
8	1.2 Intra PL & WATS	Ln22b*1	15,925,550	3,981,387	-	-	-	17,359	-	3,285,600	-	-	-	8,723,772									
9	1.3 Jointly Used	Direct	-	-	-	-	-	-	-	-	-	-	-	-									
10	Direct Assignment	Ln7..10	16,131,336	3,981,387	54,622	-	-	17,359	-	3,285,600	-	-	-	-									
11	Total Category 1		-	-	-	-	-	-	-	-	-	-	-	-									
12	Cat 2-WB & Exch Trunk	Ln13a*2	-	-	-	-	-	-	-	-	-	-	-	-									
13	Ex Trk - joint message	Direct	-	-	-	-	-	-	-	-	-	-	-	-									
14	Ex Trk - EAS	Ln15a*3	-	-	-	-	-	-	-	-	-	-	-	-									
15	Ex Line WB	Direct	-	-	-	-	-	-	-	-	-	-	-	-									
16	WB Line	Ln17a*4	508,429	-	443,617	-	-	-	-	-	-	-	-	64,812									
17	WB Trunk	Direct	-	-	-	-	-	-	-	-	-	-	-	-									
18	WB Trunk DA	Direct	-	-	-	-	-	-	-	-	-	-	-	-									
19	Total Category 2		508,429	-	443,617	-	-	-	-	-	-	-	-	64,812									
ASSIGNMENT OF C&WF CAT 1																							
20	C&WF Cat 1 Working Loops	Records	6,350	6,269	22	-	-	27	-	-	-	-	-	33									
21	Distribution of Line 21	Ln20i20a	100.0000%	98.7243%	0.3366%	-	-	0.4252%	-	-	-	-	-	0.5119%									
22	Cat 1-Ex Line xWB	Ln22a*21	16,131,336	15,925,550	54,622	-	-	68,595	-	-	-	-	-	82,568									
			Joint MSG (b)			InterLATA PL (c)			InterLATA PL (d)			InterLATA PL (e)			InterLATA PL (f)			User Defined (h)			Other (l)		
TOTAL COMPANY			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)									

Note 1: Cost per loop = 2,540.5679

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL				INTRASTATE TOLL				LOCAL						
			Inter LATA (c)	Intra LATA (d)	Inter LATA (e)	Intra LATA (f)	MSG (g)	InterLATA (h)	IntraLATA (i)	PL (j)	EAS (k)	User Defined (l)	Other (m)				
23	Interexchange Trk WB	Records															
24	CMM Pch-X xWB	Records															
25	C&WF TWX Connect Min Miles Pch-JT	Records															
26	C&WF TWX Connect Min Miles Pch-Rmt	Records															
27	Host/Remote MOU Miles Pch	Records															
C&WF CAT 3-4 SEPARATION																	
28	Cat 3-Interexchange C&WF	Direct															
29	WB PL - Direct Assignment	Ln30a*23															
30	WB - Joint Message	Ln49b*24															
31	Joint MSG xWB	Ln50c.i															
32	PL TWX & Local xWB	Ln50j*25															
33	Joint TWX-JT	Ln50k*26															
34	Joint TWX-Rmt	Direct															
35	Interexchange - DA	Direct															
36	DSL Nonaccess	Ln28..36															
37	Total Category 3																
38	Cat 4-Host/Remote C&WF	Ln39a*27															
39	Joint (x)WATS	Direct															
40	WATS	Direct															
41	Direct Assignment	Ln39..41															
42	Total Category 4																
43	TOTAL CABLE & WIRE FACILITIES	Ln11+19+37+42															
44	Distribution of Line 43	Ln43/43a															

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL				INTRASTATE TOLL				LOCAL						
			Inter LATA (c)	Intra LATA (d)	Inter LATA (e)	Intra LATA (f)	MSG (g)	InterLATA (h)	IntraLATA (i)	PL (j)	EAS (k)	User Defined (l)	Remote (m)				
45	Equip IX Circ Miles-MSG	Records															
46	Distribution of Line 45	Ln45/45a															
47	Distribution of Line 46	Ln46/46a															
48	Distribution of Line 46	Ln48a*47															
49	Cat 3-All Other xWB-MSG	Ln49a*47															
50	-PL TWX&Local	Ln49a*48															

Note 1: Cost per circuit mile = 58.68

AMORTIZABLE ASSETS

Union Telephone Company
 Study Area: 512297
 Study Year: 2009

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL			INTRASTATE TOLL			LOCAL				
			MSG (e)	PL (c)	PL (e)	MSG (f)	PL (g)	PL (h)	MSG (i)	PL (j)	User Defined (k)	Other (l)	
SEPARATIONS FACTORS													
1	Land & Support Assets Distr	S-4, Ln14	51.1125%	2.5821%	-	-	-	-	-	-	-	-	30.1844%
2	2210 COE-Switch Distr	S-5, Ln37	85.0000%	-	-	-	-	-	-	-	-	-	15.0000%
3	2220 COE-Operator Systems Distr	S-5, Ln24	38.3675%	-	-	-	-	-	-	-	-	-	21.2180%
4	2230 COE-Transmission Distr	S-5, Ln78	60.7745%	3.1917%	-	-	-	-	-	-	-	-	11.3970%
5	2310 IOT Distr	S-6, Ln12	-	-	-	-	-	-	-	-	-	-	-
6	2410 C&WF Distr	S-7, Ln44	25.1787%	3.7455%	-	-	-	-	-	-	-	-	50.8766%
7	2001 TPIIS	S-2, Ln8	51.1125%	2.5821%	-	-	-	-	-	-	-	-	30.1844%
8	2001 TPIIS incl 2680	S-2, Ln11	51.1125%	2.5821%	-	-	-	-	-	-	-	-	30.1844%
TANGIBLE ASSETS-CAPITAL LEASES-SEP													
9	2680 Tangible Assets - Capital Leases	Ln10a*1	-	-	-	-	-	-	-	-	-	-	-
10	2110 Land & Supt Assets	Ln10a*2	-	-	-	-	-	-	-	-	-	-	-
11	2210 COE-Switching	Ln12a*3	-	-	-	-	-	-	-	-	-	-	-
12	2220 COE-Operator	Ln13a*4	-	-	-	-	-	-	-	-	-	-	-
13	2230 COE-Transmission	Ln14a*5	-	-	-	-	-	-	-	-	-	-	-
14	2310 IOT	Ln15a*6	-	-	-	-	-	-	-	-	-	-	-
15	2410 C&WF	Ln16a*7	-	-	-	-	-	-	-	-	-	-	-
16	Not classified by account	Direct	-	-	-	-	-	-	-	-	-	-	-
17	Direct Assignment	Ln10...17	-	-	-	-	-	-	-	-	-	-	-
18	TOTAL CAPITAL LEASES	Ln18*18a	-	-	-	-	-	-	-	-	-	-	-
19	Distribution of Line 18		-	-	-	-	-	-	-	-	-	-	-
TANGIBLE ASSETS-LEASEHLD IMPROVE SEP													
20	2680 Tangible Assets - Leasehold Improve	Ln21a*1	-	-	-	-	-	-	-	-	-	-	-
21	2110 Land & Supt Assets	Ln22a*2	-	-	-	-	-	-	-	-	-	-	-
22	2210 COE-Switching	Ln23a*3	-	-	-	-	-	-	-	-	-	-	-
23	2220 COE-Operator	Ln24a*4	-	-	-	-	-	-	-	-	-	-	-
24	2230 COE-Transmission	Ln25a*5	-	-	-	-	-	-	-	-	-	-	-
25	2310 IOT	Ln26a*6	-	-	-	-	-	-	-	-	-	-	-
26	2410 C&WF	Ln27a*7	-	-	-	-	-	-	-	-	-	-	-
27	Not classified by account	Direct	-	-	-	-	-	-	-	-	-	-	-
28	Direct Assignment	Ln21...28	-	-	-	-	-	-	-	-	-	-	-
29	TOTAL LEASEHOLD IMPROVEMENTS	Ln29/29a	-	-	-	-	-	-	-	-	-	-	-
30	Distribution of Line 29		-	-	-	-	-	-	-	-	-	-	-
31	TOTAL TANGIBLE ASSETS	Ln18*29	-	-	-	-	-	-	-	-	-	-	-
32	Distribution of Line 31	Ln31/31a	-	-	-	-	-	-	-	-	-	-	-
INTANGIBLE ASSETS SEPARATION													
33	2690 Intangible Assets	Ln33a*8	-	-	-	-	-	-	-	-	-	-	-
34	Direct Assignment	Ln33...34	-	-	-	-	-	-	-	-	-	-	-
35	TOTAL INTANGIBLE ASSETS	Ln35/35a	-	-	-	-	-	-	-	-	-	-	-
36	Distribution of Line 35		-	-	-	-	-	-	-	-	-	-	-

TELECOMMUNICATIONS PLANT - OTHER ACCOUNTS

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL			INTRASTATE TOLL			LOCAL			
			MSG (g)	InterLATA PL (c)	InterLATA (g)	MSG (g)	InterLATA PL (g)	InterLATA (g)	MSG (g)	PL (k)	User Defined (k)	Other (l)
SEPARATIONS FACTORS												
1	2001 TPIS Disir	S-2, Ln15	51.1126%	2.5821%	-	-	-	-	-	-	-	-
2	2410 CSWF Disir	S-7, Ln44	25.1787%	3.7455%	-	-	-	-	-	-	-	-
3	Equal Access MOU Pct Records		-	-	-	-	-	-	-	-	-	-
OTHER ACCOUNTS SEPARATION												
4	2002 Prop Hld Fut Telecom Use	Ln4e1	-	-	-	-	-	-	-	-	-	-
5	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-
6	TOTAL PROP HLD FUT TELECOM USE	Ln4.5	-	-	-	-	-	-	-	-	-	-
7	Distribution of Line 6	Ln6/6a	-	-	-	-	-	-	-	-	-	-
8	2003 Plt Under Constr	Ln8a1	120,904	6,108	-	191	-	38,544	1,376	22	71,399	-
9	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-
10	TOTAL PLT UNDER CONSTR	Ln8.9	120,904	6,108	-	191	-	38,544	1,376	22	71,399	-
11	Distribution of Line 10	Ln10/10a	51.1126%	2.5821%	-	0.0809%	-	15.4493%	0.5816%	0.0091%	30.1844%	-
12	2005 Telecom Plant Adjust	Ln12a1	-	-	-	-	-	-	-	-	-	-
13	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-
14	TOTAL TELECOM PLANT ADJUST	Ln12..13	-	-	-	-	-	-	-	-	-	-
15	Distribution of Line 14	Ln14/14a	-	-	-	-	-	-	-	-	-	-
MISC ACCOUNTS SEPARATION												
16	1402 Class B RTB Stock	Ln16a1	-	-	-	-	-	-	-	-	-	-
17	1438 Deferred Charges	Ln17a1	-	-	-	-	-	-	-	-	-	-
18	1220 Material & Supl x/CPE	Ln18a2	161,866	24,079	-	659	-	124,716	5,763	-	325,784	-
19	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-
20	TOTAL MATERIALS AND SUPPLIES	Ln18..19	161,866	24,079	-	659	-	124,716	5,763	-	325,784	-
21	Cash Working Capital	CWC	133,038	5,055	-	166	-	34,591	1,086	23	60,280	-
EQUAL ACCESS INVESTMENT SEPARATION												
22	Equal Access Investment	Ln22a3	-	-	-	-	-	-	-	-	-	-
23	Equal Access Gross Investment - DA	Direct	-	-	-	-	-	-	-	-	-	-
24	Accum Depreciation	Ln24a3	-	-	-	-	-	-	-	-	-	-
25	Deferred Oper Inc Taxes	Ln25a3	-	-	-	-	-	-	-	-	-	-
26	Unamortized Expenses	Ln26a3	-	-	-	-	-	-	-	-	-	-
27	TOTAL NET EQUAL ACCESS INVESTMENT	Ln25-24-25+26	-	-	-	-	-	-	-	-	-	-
28	Distribution of Line 27	Ln27/27a	-	-	-	-	-	-	-	-	-	-
INVEST ALLOW/DISALLOW SEPARATION												
29	Investment Allow/Disallowances	Ln29a1	-	-	-	-	-	-	-	-	-	-
30	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-
31	TOTAL INVEST ALLOW/DISALLOWANCES	Ln29..30	-	-	-	-	-	-	-	-	-	-

CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL			INTRASTATE TOLL			LOCAL			
			COMPANY (a)	MSC (b)	IntraLATA PL (c)	MSG (d)	IntraLATA PL (e)	MSG (f)	IntraLATA PL (g)	EAS (h)	User Defined (i)	Other (j)
1	2001 TRIS Distr	S-2, Ln15	100,00000%	51,1126%	2,5821%	-	0,0809%	-	15,4493%	0,5816%	0,0091%	30,1844%
2	2003 PUC-Pct	S-9, Ln11	100,00000%	51,1126%	2,5821%	-	0,0809%	-	15,4493%	0,5816%	0,0091%	30,1844%
3	Corp Oper Expenses Distr	S-14, Ln17	100,00000%	58,9060%	1,9613%	-	0,0655%	-	14,2920%	0,4177%	0,0094%	24,3481%
4	2680 Capital Leases Distr	S-8, Ln19	-	-	-	-	-	-	-	-	-	-
5	Nat Telecom Plant Distr excl 4040, 4310	S-2, Ln37	100,00000%	48,7565%	2,8656%	-	0,0317%	-	17,4946%	0,6388%	0,0117%	30,1409%
6	2110 Support Assets Distr	S-4, Ln9	100,00000%	51,1126%	2,5821%	-	0,0809%	-	15,4493%	0,5816%	0,0091%	30,1844%
7	2210 COE-Switching Distr	S-5, Ln37	100,00000%	58,9060%	1,9613%	-	0,0655%	-	14,2920%	0,4177%	0,0094%	24,3481%
8	2220 COE-Transmission Distr	S-5, Ln24	100,00000%	60,7749%	3,1917%	-	0,1246%	-	40,4145%	-	-	21,2180%
9	2230 COE-Transmission Distr	S-5, Ln78	100,00000%	25,1787%	3,7455%	-	0,1024%	-	19,4000%	0,8965%	0,0091%	50,6768%
10	2310 IOT Distr	S-6, Ln12	100,00000%	51,1126%	2,5821%	-	0,0809%	-	15,4493%	0,5816%	0,0091%	30,1844%
11	2410 C&WF Distr	S-7, Ln44	100,00000%	57,0052%	2,0521%	-	0,0865%	-	14,9530%	0,4370%	0,0099%	25,4743%
12	COE, IOT, C&WF	S-2, Ln8	-	-	-	-	-	-	-	-	-	-
13	Big Three Expenses Distr	S-3, Ln6	-	-	-	-	-	-	-	-	-	-
OTHER INCOME SEPARATION												
14	7300 Nonoper Inc & Expenses	Ln15a*2	11,103	5,675	287	-	9	-	1,715	65	1	3,351
15	Aw Fcs Used Dur Constr	Ln16a*3	6,905	4,067	185	-	5	-	587	29	1	1,691
16	Contributions	Ln17a*1	-	-	-	-	-	-	-	-	-	-
17	Abandoned Construction	Direct	-	-	-	-	-	-	-	-	-	-
18	Other Nonoperating Expense	-	-	-	-	-	-	-	-	-	-	-
19	Fixed Charges	-	-	-	-	-	-	-	-	-	-	-
20	Interest on Capital Leases	Ln20a*4	-	-	-	-	-	-	-	-	-	-
21	Fixed Charges Excl Capital Leases	Ln21a*5	-	-	-	-	-	-	-	-	-	-
22	Amortization of Debt Discount	Ln22a*5	-	-	-	-	-	-	-	-	-	-
23	Other Interest	Ln23a*5	-	-	-	-	-	-	-	-	-	-
24	TOTAL FIXED CHARGES	Ln20..Z1	261,635	127,564	7,497	-	240	-	45,772	1,672	31	78,859
25	5240 Rent Revenues	-	-	-	-	-	-	-	-	-	-	-
26	Support Assets	Ln26a*6	-	-	-	-	-	-	-	-	-	-
27	COE-Switching	Ln27a*7	-	-	-	-	-	-	-	-	-	-
28	COE-Operator	Ln28a*8	-	-	-	-	-	-	-	-	-	-
29	COE-Transmission	Ln29a*9	-	-	-	-	-	-	-	-	-	-
30	Info Orig/Term Equip	Ln30a*10	-	-	-	-	-	-	-	-	-	-
31	C&WF	Ln31a*11	-	-	-	-	-	-	-	-	-	-
32	Not Classified by Acct	Ln32a*11	-	-	-	-	-	-	-	-	-	-
33	UNBUNDLED NETWORK ELEMENTS	-	-	-	-	-	-	-	-	-	-	-
34	C&WF - Unbundled Loop	S-5, Ln41* Ln34	-	-	-	-	-	-	-	-	-	-
35	Operator Systems	S-5, Ln24* Ln35	-	-	-	-	-	-	-	-	-	-
36	Tandem Switching	S-5, Ln29* Ln36	-	-	-	-	-	-	-	-	-	-
37	Local Switching	S-5, Ln34* Ln37	-	-	-	-	-	-	-	-	-	-
38	Transport Termination	S-5, Ln64* Ln38	-	-	-	-	-	-	-	-	-	-
39	Transport Facility	S-5, Ln64* Ln39	-	-	-	-	-	-	-	-	-	-
40	SS7	S-5, Ln76* Ln40	-	-	-	-	-	-	-	-	-	-
41	OSS	Ln41a*1	-	-	-	-	-	-	-	-	-	-
42	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-
43	TOTAL RENT REVENUES	Ln26..42	261,635	127,564	7,497	-	240	-	45,772	1,672	31	78,859

CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL			INTRASTATE TOLL			LOCAL				
			MSG (b)	IntraLATA PL (c)	PL (e)	MSG (d)	IntraLATA PL (g)	PL (i)	MSG (h)	IntraLATA PL (j)	EAS (k)	User Defined (l)	Other (m)
INCOME TAX ADJUSTMENTS, SEPARATIONS													
44	ITC Amortization - Federal	Ln44a*1	-	-	-	-	-	-	-	-	-	-	-
45	ITC Amortization - State	Ln45a*1	-	-	-	-	-	-	-	-	-	-	-
46	TOTAL ITC AMORTIZATION	Ln44..45	-	-	-	-	-	-	-	-	-	-	-
47	Amortization of Excess Def Taxes	Ln47a*1	-	-	-	-	-	-	-	-	-	-	-
48	Capitalized Payroll Taxes	Ln48a*1	-	-	-	-	-	-	-	-	-	-	-
49	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-
50	TOTAL CAPITALIZED PAYROLL TAXES	Ln48..49	-	-	-	-	-	-	-	-	-	-	-
51	Depreciation Adjustments	Ln51a*1	-	-	-	-	-	-	-	-	-	-	-
52	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-
53	TOTAL DEPRECIATION ADJUSTMENTS	Ln51..52	-	-	-	-	-	-	-	-	-	-	-
54	Uncollectibles - Joint Message	Direct	-	-	-	-	-	-	-	-	-	-	-
55	Uncollectibles - End User CCL	Direct	-	-	-	-	-	-	-	-	-	-	-
56	Uncollectibles - Interexchange Carrier	Direct	-	-	-	-	-	-	-	-	-	-	-
57	TOTAL UNCOLLECTIBLES	Ln54..56	-	-	-	-	-	-	-	-	-	-	-
58	Misc Inc Adjustments	Ln58a*1	-	-	-	-	-	-	-	-	-	-	-
59	Inc Adj Alloc on 2001	Ln59a*1	-	-	-	-	-	-	-	-	-	-	-
60	Inc Adj Alloc on 2001 - Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-
61	Inc Adj Alloc on Big 3 Exp	Ln61a*13	-	-	-	-	-	-	-	-	-	-	-
62	Inc Adj Alloc on Big 3 Exp - Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-
63	TOTAL MISC INC ADJUSTMENTS	Ln59..61	-	-	-	-	-	-	-	-	-	-	-
TOTAL COMPANY (a)			(b)	(c)	(e)	(d)	(g)	(i)	(h)	(j)	(k)	(l)	(m)

PLANT SPECIFIC EXPENSES

Union Telephone Company
Study Area: 512297
Study Year: 2009

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL			INTRASTATE TOLL			LOCAL						
			MSG (b)	PL (c)	PL (e)	MSG (f)	PL (g)	PL (i)	MSG (h)	PL (j)	User Defined (k)	Other (l)			
			TOTAL COMPANY (a)	InterLATA (b)	IntraLATA (c)	MSG (d)	IntraLATA (e)	InterLATA (f)	PL (g)	MSG (h)	IntraLATA (i)	PL (j)	MSG (k)	User Defined (l)	Other (m)
SEPARATIONS FACTORS															
1	2110 Land & Supt Assets Disr	S-4, Ln14	100.0000%	51.1126%	2.5821%	-	-	0.0809%	-	15.4493%	0.5816%	-	0.0091%	-	30.1844%
2	Total COE Disr + EA Disr	S-5, Ln79 incl EA	100.0000%	72.8217%	1.8171%	-	-	0.0531%	-	12.1728%	0.3205%	-	0.0156%	-	13.1883%
3	2310 IOT Cat 1-Other Disr	S-6, Ln1	100.0000%	25.0000%	-	-	-	0.1090%	-	20.6310%	-	-	-	-	54.2600%
4	2310 IOT Cat 2-CPE Disr	S-6, Ln10	-	-	-	-	-	-	-	-	-	-	-	-	-
5	2410 C&WF Disr	S-7, Ln44	100.0000%	25.1787%	3.7455%	-	-	0.1024%	-	19.4000%	0.8955%	-	-	-	50.6768%
PLANT SPECIFIC EXPENSES SEPARATION															
6	6110 Network Support Expenses	Ln6a*1	28,268	14,449	730	-	-	23	-	4,367	164	-	3	-	8,553
7	Direct Assignment	Ln6.7	28,268	14,449	730	-	-	23	-	4,367	164	-	3	-	8,553
8	TOTAL NETWORK SUPPORT EXPENSES		654,508	334,535	16,900	-	-	530	-	101,117	3,807	-	60	-	197,559
9	6120 General Support Expenses	Ln9a*1	654,508	334,535	16,900	-	-	530	-	101,117	3,807	-	60	-	197,559
10	Direct Assignment	Ln9..10	654,508	334,535	16,900	-	-	530	-	101,117	3,807	-	60	-	197,559
11	TOTAL GENERAL SUPPORT EXPENSES		761,449	552,978	12,314	-	-	481	-	92,688	2,440	-	127	-	100,422
12	6210 COE Switching Expenses	Ln12a*2	761,449	552,978	12,314	-	-	481	-	92,688	2,440	-	127	-	100,422
13	Direct Assignment	Ln12..13	761,449	552,978	12,314	-	-	481	-	92,688	2,440	-	127	-	100,422
14	TOTAL COE SWITCHING EXPENSES		112,999	82,062	1,827	-	-	71	-	13,755	362	-	19	-	14,803
15	6220 COE Operator Systems Expenses	Ln15a*2	112,999	82,062	1,827	-	-	71	-	13,755	362	-	19	-	14,803
16	Direct Assignment	Ln15..16	112,999	82,062	1,827	-	-	71	-	13,755	362	-	19	-	14,803
17	TOTAL COE OPERATOR SYS EXPENSES		273,654	198,732	4,425	-	-	173	-	33,311	877	-	46	-	36,090
18	6230 COE Transmission Expenses	Ln18a*2	273,654	198,732	4,425	-	-	173	-	33,311	877	-	46	-	36,090
19	Direct Assignment	Ln18..19	273,654	198,732	4,425	-	-	173	-	33,311	877	-	46	-	36,090
20	TOTAL COE TRANSMISSION EXPENSES		1,148,102	833,772	18,566	-	-	725	-	139,754	3,679	-	191	-	151,415
21	TOTAL COE EXPENSES	Ln14+17+20				-	-		-			-		-	
22	6310 IOT Equip Expenses	Ln23a*3	345,008	86,869	12,922	-	-	353	-	66,931	3,093	-	-	-	174,839
23	Cat 1-Other IOT Eq Expenses	Ln23a*3	345,008	86,869	12,922	-	-	353	-	66,931	3,093	-	-	-	174,839
24	Cat 2-Cost Prem Equip Exp	Ln23a*4	345,008	86,869	12,922	-	-	353	-	66,931	3,093	-	-	-	174,839
25	Direct Assignment	Ln23..25	345,008	86,869	12,922	-	-	353	-	66,931	3,093	-	-	-	174,839
26	TOTAL IOT EXPENSES		1,493,110	920,640	31,489	-	-	1,078	-	206,686	6,772	-	191	-	325,254
27	6410 C&WF Expenses	Ln27a*5	1,493,110	920,640	31,489	-	-	1,078	-	206,686	6,772	-	191	-	325,254
28	Direct Assignment	Ln27..28	1,493,110	920,640	31,489	-	-	1,078	-	206,686	6,772	-	191	-	325,254
29	TOTAL C&WF EXPENSES		2,175,866	1,269,625	49,118	-	-	1,631	-	312,169	10,744	-	253	-	532,345
30	Plt Spec Exp x/6110,6120	Ln31+32	100.0000%	58.3498%	2.2574%	-	-	0.0749%	-	14.3468%	0.4833%	-	0.0116%	-	24.4657%
31	TOTAL PLANT SPEC OPER EXP					-	-		-			-		-	
32	Distribution of Line 31					-	-		-			-		-	

PLANT NONSPECIFIC EXPENSES

Union Telephone Company
Study Area: 512287
Study Year: 2009

LINE	DESCRIPTION SEPARATIONS FACTORS	SOURCE	INTERSTATE TOLL			INTRASTATE TOLL			LOCAL					
			TOTAL COMPANY (g)	MSG (h)	IntraLATA (i)	PL (c)	MSG (f)	InterLATA (j)	PL (g)	MSG (h)	IntraLATA (i)	PL (k)	User Defined (l)	Other (m)
1	2001 TPIS Distr	S-2, Ln15	100.0000%	51.1129%	2.5821%	-	-	-	-	-	-	-	-	30.1844%
2	Total COE, IOT, C&WF Distr	S-2, Ln7+9	100.0000%	51.1129%	2.5821%	-	-	-	-	-	-	-	-	30.1844%
3	Support Assets Distr	S-4, Ln9	100.0000%	51.1129%	2.5821%	-	-	-	-	-	-	-	-	30.1844%
4	2210 COE-Switching Distr	S-5, Ln120	100.0000%	85.0000%	-	-	-	-	-	-	-	-	-	15.0000%
5	2220 COE-Operator Distr	S-5, Ln24	100.0000%	38.3675%	-	-	-	-	-	-	-	-	-	21.2180%
6	2230 COE-Transmission Distr	S-5, Ln78	100.0000%	60.7745%	3.1917%	-	-	-	-	-	-	-	-	11.3970%
7	2310 IOT Distr	S-6, Ln12	-	-	-	-	-	-	-	-	-	-	-	-
8	2410 C&WF Distr	S-7, Ln44	-	25.1787%	3.7455%	-	-	-	-	-	-	-	-	50.6768%
9	2002 Prop Hld Ft Tel Use Distr	S-9, Ln7	-	-	-	-	-	-	-	-	-	-	-	-
10	2680 Capital Leases Distr	S-9, Ln18	-	-	-	-	-	-	-	-	-	-	-	-
11	2680 Leasehold Improvements Distr	S-8, Ln30	-	-	-	-	-	-	-	-	-	-	-	-
12	2680 Intangible Assets Distr	S-8, Ln38	-	-	-	-	-	-	-	-	-	-	-	-
13	2005 Telecom Piv Adjustment	S-9, Ln15	-	-	-	-	-	-	-	-	-	-	-	-
PLANT NONSPECIFIC EXP SEPARATION														
14	6510 Oth Prop Plant & Eq Exp	Ln14a*1	-	-	-	-	-	-	-	-	-	-	-	-
15	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
16	TOTAL OTH PROP PLANT & EQ EXP	Ln14..15	-	-	-	-	-	-	-	-	-	-	-	-
17	6530 Network Operations Exp	Ln17a*2	220.240	112.570	5.687	-	-	-	-	-	-	-	-	66.478
18	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
19	TOTAL NETWORK OPERATIONS EXP	Ln17..18	220.240	112.570	5.687	-	-	-	-	-	-	-	-	66.478
20	6540 Access Expenses	Direct	-	-	-	-	-	-	-	-	-	-	-	-
21	Access Expense w/Federal Support	Direct	-	102.363	-	-	-	-	-	-	-	-	-	-
22	Federal & State Support	Direct	-	102.363	-	-	-	-	-	-	-	-	-	-
23	TOTAL ACCESS EXPENSES	Ln21..22	-	204.726	-	-	-	-	-	-	-	-	-	-
24	6560 Depr and Amort Expenses	Ln25a*3	711.583	363.709	18.374	-	-	-	-	-	-	-	-	214.787
25	Depr - Support Assets	Direct	-	-	-	-	-	-	-	-	-	-	-	-
26	Depr - Support Assets - Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
27	Depr - COE-Switching	Ln27a*4	604.682	513.980	-	-	-	-	-	-	-	-	-	90.702
28	Cat 2: Tandem Switching	S-5, Ln8	-	-	-	-	-	-	-	-	-	-	-	-
29	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
30	Cat 3-Local Switching - TS	S-5, Ln9	-	-	-	-	-	-	-	-	-	-	-	-
31	Cat 3-Local Switching - NTS	S-5, Ln9	-	-	-	-	-	-	-	-	-	-	-	-
32	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
33	TOTAL COE-SWITCHING	Ln27..32	604.682	513.980	-	-	-	-	-	-	-	-	-	90.702
34	Depr - COE-Operator	Ln34a*5	-	-	-	-	-	-	-	-	-	-	-	-
35	Cat 1-Operator Systems	S-5, Ln1	-	-	-	-	-	-	-	-	-	-	-	-
36	Loc, Toll, DSA, DSB, Land	S-5, Ln2	-	-	-	-	-	-	-	-	-	-	-	-
37	Traffic Switchboards	S-5, Ln3	-	-	-	-	-	-	-	-	-	-	-	-
38	Aux-Direct Assis	S-5, Ln4	-	-	-	-	-	-	-	-	-	-	-	-
39	Aux-Intercept	S-5, Ln5	-	-	-	-	-	-	-	-	-	-	-	-
40	Jl Exch & Toll SOB	S-5, Ln5	-	-	-	-	-	-	-	-	-	-	-	-
41	TSPPS-Oper Postion	S-5, Ln5	-	-	-	-	-	-	-	-	-	-	-	-
42	TSPPS-RTA	S-5, Ln6	-	-	-	-	-	-	-	-	-	-	-	-
43	TSPPS-Other	S-5, Ln7	-	-	-	-	-	-	-	-	-	-	-	-
44	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
45	Total Cat 1	Ln35..44	-	-	-	-	-	-	-	-	-	-	-	-
46	TOTAL COE-OPERATOR	Ln34..45	-	-	-	-	-	-	-	-	-	-	-	-

PLANT NONSPECIFIC EXPENSES

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL		INTRASTATE TOLL		LOCAL		Other
			MSG (b)	PL (c)	MSG (d)	PL (e)	MSG (f)	PL (g)	
47	PLANT NONSPECIFIC EXP SEPARATION	Ln47a*6							
48	Depr - COE-Transmission		558,164	29,313	1,144			301	104,672
49	Cat 4.1-Exchange Circuit								
50	4.11 Wideband-Line								
51	Direct Assignment								
52	4.12 Exch Trunk - EAS								
53	Ex Trk x/WB - Basic								
54	Ex Trk x/WB - Basic DA								
55	Ex Trk x/WB								
56	Exch Trk WB - Direct Assignment								
57	4.13 Ex Line x/WB								
58	Joint MSG/PL & Local								
59	Direct Assignment - Basic/Special								
60	Cat 4.2-Interexchange								
61	4.21 Furn to Others								
62	4.22 Wideband								
63	Interexchange PL								
64	Direct Assignment								
65	4.23 All Other								
66	Joint MSG/PL								
67	Interexchange MSG/PL - DA								
68	PL - DA								
69	DSL Nonaccess								
70	Cat 4.3-Hos/Remote MSG								
71	Joint (x/WATS)								
72	WATS								
73	Direct Assignment								
74	Total Cat 4		558,164	29,313	1,144			301	104,672
75	TOTAL COE-TRANSMISSION								
76	Depr - Info Orig/Term Equip								
77	Cat 1-Other IOT								
78	Coins Pub Tel Eq								
79	Direct Assignment								
80	Total Category 1								
81	Cat 2-Cust Prem Equip								
82	Direct Assignment								
83	TOTAL INFO ORIG/TERM EQUIP								

PLANT NONSPECIFIC EXPENSES

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL			INTRASTATE TOLL			LOCAL				
			MSG (b)	PL (c)	IntraLATA (d)	MSG (f)	PL (g)	IntraLATA (h)	MSG (i)	PL (j)	User Defined (k)	Other (l)	
81	PLANT NONSPECIFIC EXP SEPARATION												
82	Depr - Cable & Wire Facilities	Ln81a*8	184,458	27,439	-	750	-	142,123	6,568	-	-	-	371,255
83	Cat 1-Exch Line xWB	S-15, Ln74	-	-	-	-	-	-	-	-	-	-	-
84	1,1,1,2 - PL, 1,3, Jointly Used	Direct	-	-	-	-	-	-	-	-	-	-	-
85	Direct Assignment	Ln83+84	-	-	-	-	-	-	-	-	-	-	-
86	Total Category 1		-	-	-	-	-	-	-	-	-	-	-
87	Cat 2-WB & Exch Trunk	S-7, Ln2	-	-	-	-	-	-	-	-	-	-	-
88	Ex Trk - joint message	Direct	-	-	-	-	-	-	-	-	-	-	-
89	Ex Trk - EAS	S-7, Ln3	-	-	-	-	-	-	-	-	-	-	-
90	Ex Line WB	Direct	-	-	-	-	-	-	-	-	-	-	-
91	WB Line	S-7, Ln4	-	-	-	-	-	-	-	-	-	-	-
92	WB Trunk DA	Direct	-	-	-	-	-	-	-	-	-	-	-
93	Total Category 2		-	-	-	-	-	-	-	-	-	-	-
94	Cat 3-Interexchange C&WF		-	-	-	-	-	-	-	-	-	-	-
95	WB PL - Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-
96	WB - Joint Message	S-7, Ln23	-	-	-	-	-	-	-	-	-	-	-
97	Joint MSG, PL, TWX& Local xWB	S-15, Ln87	-	-	-	-	-	-	-	-	-	-	-
98	Joint TWX-IT	S-7, Ln25	-	-	-	-	-	-	-	-	-	-	-
99	Joint TWX-Rmt	S-7, Ln25	-	-	-	-	-	-	-	-	-	-	-
100	Interexchange - DA	Direct	-	-	-	-	-	-	-	-	-	-	-
101	DSL Nonaccess	Ln93,100	-	-	-	-	-	-	-	-	-	-	-
102	Total Category 3		-	-	-	-	-	-	-	-	-	-	-
103	Cat 4-Hoch/Rentale C&WF		-	-	-	-	-	-	-	-	-	-	-
104	Joint (xWATS)	S-7, Ln27	-	-	-	-	-	-	-	-	-	-	-
105	WATS	Direct	-	-	-	-	-	-	-	-	-	-	-
106	Direct Assignment	Ln103,105	-	-	-	-	-	-	-	-	-	-	-
107	Total Category 4		-	-	-	-	-	-	-	-	-	-	-
108	TOTAL CABLE & WIRE FACILITIES	Ln81+85+93+101+106	184,458	27,439	-	750	-	142,123	6,568	-	-	-	371,255
109	Depr-Prop Hid Ft Tel Use	Ln108a*9	-	-	-	-	-	-	-	-	-	-	-
110	Amort-Capital Leases	Ln109a*10	-	-	-	-	-	-	-	-	-	-	-
111	Amort-Leasehold Improvements	Ln110a*11	-	-	-	-	-	-	-	-	-	-	-
112	Amort-Intangible Assets	Ln111a*12	-	-	-	-	-	-	-	-	-	-	-
113	Amort-Other	Ln112a*13	-	-	-	-	-	-	-	-	-	-	-
114	TOTAL DEPR & AMORT EXPENSES	Ln25,112	1,620,311	75,126	-	2,470	-	471,073	16,516	-	366	-	781,416
115	TOTAL PLANT NONSPEC OPER EXP	Ln16+19+23+114	1,635,244	80,612	-	2,649	-	505,088	17,797	-	386	-	847,864
116	Distribution of Line 115	Ln115/115a	55,7845%	2,4564%	-	0,0805%	-	15,3531%	0,5410%	-	0,0117%	-	25,7728%

CUSTOMER OPERATIONS EXPENSES

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL			INTRASTATE TOLL			LOCAL			
			MSG (b)	PL (c)	PL (e)	MSG (f)	PL (g)	PL (i)	MSG (h)	PL (j)	User Defined (k)	Other (l)
SEPARATIONS FACTORS												
1	Marketing expense factor	Records	58.7683%	3.5568%	-	0.0504%	-	0.6865%	9.2543%	-	-	27.6737%
2	WSWS-Tel Oper Svcs	Records	38.3975%	-	-	-	-	-	40.4145%	-	-	21.2160%
3	Subscriber Line MOU	Records	32.2960%	-	-	0.0620%	-	-	11.7350%	-	-	55.9060%
4	EU Services Order Contacts	Records	17.7304%	-	-	-	-	-	7.7598%	-	-	74.5088%
5	EU Billed Revenue Incl CCL	Records	15.9497%	7.9086%	-	0.1123%	-	1.5256%	13.1231%	-	-	61.3807%
6	EU Billed Inquiry Contacts	Records	15.9481%	7.9110%	-	0.1092%	-	1.5235%	13.1244%	-	-	61.3838%
7	IX Svc Ord Proc Contacts	Records	-	-	-	-	-	-	50.0000%	-	-	-
8	IX Billed Revenue	Records	-	-	-	-	-	-	-	-	-	-
9	IX Bill Inq Contacts	Records	-	-	-	-	-	-	-	-	-	-
10	Public Interest Payment Revenue	Records	-	-	-	-	-	-	-	-	-	-
MARKETING EXPENSES SEPARATION												
11	6610 Marketing Expenses	Ln11a*1	49,047	2,977	-	42	-	573	7,724	-	-	23,096
12	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-
13	TOTAL MARKETING EXPENSES	Ln11..12	49,047	2,977	-	42	-	573	7,724	-	-	23,096
SERVICES EXPENSES SEPARATION												
14	6620 Services Expenses	Ln16a*2	1,127	-	-	-	-	-	1,187	-	-	623
15	Telephone Operator Service:	Direct	-	-	-	-	-	-	-	-	-	-
16	Tel Operator Svc	Direct	1,127	-	-	-	-	-	1,187	-	-	623
17	Direct Assignment	Ln16..17	-	-	-	-	-	-	-	-	-	-
18	Total Tel Oper Svc Exp	Ln16..17	1,127	-	-	-	-	-	1,187	-	-	623
19	Published Direct Listings:	Direct	-	-	-	-	-	-	-	-	-	-
20	Classified	Direct	-	-	-	-	-	-	-	-	-	-
21	TVX	Ln22a*3	-	-	-	-	-	-	-	-	-	-
22	Alpha	Direct	35,102	-	-	67	-	-	12,756	-	-	60,763
23	Foreign	Ln20..23	-	-	-	-	-	-	-	-	-	-
24	Total Publ Direct List	Ln20..23	35,102	-	-	67	-	-	12,756	-	-	60,763
25	All Other:	Direct	20,510	-	-	-	-	-	-	-	-	31,850
26	Cat 1-LBOE EU Svc Ord Proc	Ln28a*4	7,508	-	-	-	-	-	3,286	-	-	-
27	Presubscription	Direct	-	-	-	-	-	-	-	-	-	-
28	Other	Ln28a*5	-	-	-	-	-	-	-	-	-	-
29	Cat 1-LBOE EU Pmt & Col	Direct	2,416	1,199	-	17	-	231	1,980	-	-	9,307
30	- Cll	Ln28a*5	-	-	-	-	-	-	-	-	-	-
31	- Other	Direct	5,086	2,523	-	35	-	466	4,185	-	-	19,515
32	Cat 1-LBOE EU Bill Inq	Ln32a*6	-	-	-	-	-	-	-	-	-	-
33	- Cll	Ln32a*6	-	-	-	-	-	-	-	-	-	-
34	- Other	Ln32a*6	-	-	-	-	-	-	-	-	-	-
35	Cat 1-LBOE IX Svc Ord Proc	Ln36a*7	151	-	-	-	-	-	151	-	-	-
36	Cat 1-LBOE IX Pmt & Col	Ln36a*7	-	-	-	-	-	-	-	-	-	-
37	Cat 1-LBOE IX Bill Inq	Ln37a*8	-	-	-	-	-	-	-	-	-	-
38	Cat 1-LBOE Cn Col & Admin	Ln38a*10	-	-	-	-	-	-	-	-	-	-
39	Total Cat 1-LBOE	Ln26..38	35,672	3,722	-	52	-	717	9,611	-	-	60,432

CUSTOMER OPERATIONS EXPENSES

Union Telephone Company
Study Area: 512297
Study Year: 2009

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL			INTRASTATE TOLL			LOCAL				
			MSG (b)	PL (c)	PL (e)	MSG (f)	PL (g)	PL (i)	MSG (h)	PL (j)	MSG (k)		
40	Relative Toll & Local Msgs Pct	Records	24.6521%			0.3397%			75.0082%				
41	CABS Pct	Records	50.0000%						50.0000%				
42	Cat 2-CSE Msg Proc	Ln42a-40											
43	Joint Message	Direct	3,445			47			10,483				
44	Direct Assignment	Direct											
45	Cat 2-CSE Other B&C	Direct	5,954						7,005				7,005
46	Direct Assignment	Direct	1,051										
47	End User Common Line	Ln48a-41	30,225			47			30,225				
48	Cat 2-CSE CABS	Ln42, 48	40,575						47,713				7,005
49	Total Cat 2-CSE												
50	Total All Other Cat 1 & 2	Ln39-49	76,348	3,722		89			57,324	717			67,437
51	Distribution of Line 50	Ln50/50a	37.1258%	1,8089%		0.0483%			27.8752%	0.3487%			32.7924%
52	Cat 3-All Other CSE	Ln52a-51											
53	Cat 3-Direct Assignment	Direct	23,952										
54	Total All Other Cat 3	Ln52, 53	23,952										
55	Total All Other-Cat 1,2,3	Ln50-54	100,310	3,722		89			57,324	717			67,437
56	TOTAL SERVICES EXPENSES	Ln18-24+55	136,538	3,722		167			71,267	717			128,822
57	TOTAL CUSTOMER OPER EXPENSES	Ln13+56	185,566	6,699		209			78,951	1,280			151,919
58	Distribution of Line 57	Ln57/57a	43.6988%	1.5773%		0.0492%			18.5955%	0.3038%			35.7714%

CORPORATE OPERATIONS, TAXES, & EQUAL ACCESS EXPENSES

Union Telephone Company
Study Area: 512297
Study Year: 2009

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL			INTRASTATE TOLL			LOCAL			
			MSG (b)	PL (c)	PL (e)	MSG (d)	PL (g)	PL (h)	EAS (i)	User Defined (k)	Other (l)	
1	Big Three Expenses Dist	S-3, Ln6	57,0052%	2,0521%	-	-	-	-	0.0098%	-	-	25,4743%
2	2001 TPIS Dist	S-2, Ln15	51,1129%	2,5521%	-	-	-	-	0.0091%	-	-	30,1844%
3	Equal Access Invest Dist	S-9, Ln28	-	-	-	-	-	-	-	-	-	-
4	Net Telecom Plant Dist: excl 1220, EA	S-2, Ln35	49,7788%	2,8274%	-	-	-	-	0.0122%	-	-	29,2505%
5	Income Tax Distribution	S-3, Ln 27	56,0446%	2,2890%	-	-	-	-	0.0106%	-	-	25,9390%
6	Exec & Planning Expenses	Direct	-	-	-	-	-	-	-	-	-	-
7	EAS	Ln6a*1	-	-	-	-	-	-	-	-	-	-
8	All Other	Direct	-	-	-	-	-	-	-	-	-	-
9	Direct Assignment	Ln7..9	-	-	-	-	-	-	-	-	-	-
10	TOTAL EXEC & PLANNING EXPENSES		-	-	-	-	-	-	-	-	-	-
11	Gen'l and Admin Expenses	Direct	610,621	21,981	-	734	160,172	4,681	106	-	-	272,872
12	EAS	Ln13a*1	49,545	-	-	-	-	-	-	-	-	-
13	All Other	Direct	660,166	21,981	-	734	160,172	4,681	106	-	-	272,872
14	Direct Assignment	Ln12..14	-	-	-	-	-	-	-	-	-	-
15	TOTAL GEN'L & ADMIN EXPENSES		1,270,712	43,962	-	1,468	320,344	9,362	212	-	-	545,744
16	TOTAL CORPORATE OPER EXPENSES	Ln10+15	1,120,712	21,981	-	734	160,172	4,681	106	-	-	272,872
17	Distribution of Line 16	Ln16/16a	100,0000%	1,9613%	-	-	-	-	0.0094%	-	-	24,3481%
18	7200 Operating Taxes (Actual)	Ln18a*5	668,879	27,282	-	896	180,769	5,946	127	-	-	309,576
19	Federal Income Taxes	Ln20a*5	85,674	1,958	-	64	12,877	427	9	-	-	22,223
20	State & Local Income Taxes	Ln20a*5	718,894	28,241	-	961	193,746	6,373	136	-	-	331,799
21	OP FED, STATE, LOCAL TAXES - CWC		1,278,150	29,241	-	1,025	206,623	12,800	145	-	-	354,022
22	Schedule M Income Tax Adjustments	Ln22a*2	-	-	-	-	-	-	-	-	-	-
23	Operating Taxes - Property	Ln23a*2	47,563	2,403	-	75	14,376	541	8	-	-	28,089
24	Operating Taxes - Other	Ln24a*2	3,339	169	-	5	1,009	38	1	-	-	1,972
25	Operating Taxes - Direct Assignment	Direct	6,169	-	-	-	-	-	-	-	-	-
26	TOTAL OPER TAXES w/FIT SIT	Ln23..25	57,071	2,571	-	81	15,386	579	9	-	-	30,060
27	BASIC LOCAL REVENUE	Direct	-	-	-	-	-	-	-	-	-	-
28	Interstate Access/End User Revenue	Direct	-	-	-	-	-	-	-	-	-	-
29	State Access/End User Revenue	Direct	-	-	-	-	-	-	-	-	-	-
30	Long Distance Message Revenue	Direct	-	-	-	-	-	-	-	-	-	-
31	Miscellaneous Operating Revenue	Direct	-	-	-	-	-	-	-	-	-	-
32	Other Operating Income	Direct	-	-	-	-	-	-	-	-	-	-
33	TOTAL OPERATING REVENUE	Ln27..32	-	-	-	-	-	-	-	-	-	-
34	EQUAL ACCESS EXPENSES SEPARATION	Ln34a*3	-	-	-	-	-	-	-	-	-	-
35	TOTAL EQUAL ACCESS EXPENSES	Ln34..34	-	-	-	-	-	-	-	-	-	-
36	Expense Allowances/Disallowances	Ln37a*4	1,347	76	-	2	471	17	0	-	-	791
37	Interest on Customer Deposits	Ln37a*4	-	-	-	-	-	-	-	-	-	-
38	Other Interest Deduction	Direct	-	-	-	-	-	-	-	-	-	-
39	Direct Assignment	Ln37..38	-	-	-	-	-	-	-	-	-	-
40	TOTAL EXPENSE ALLOW/DISALLOWANCES		1,347	76	-	2	471	17	0	-	-	791

Note 1: FIT and SIT Calculated on the S-1

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL			INTRA-STATE TOLL			LOCAL		
			MSG (d)	InterLATA PL (c)	PL (e)	MSG (f)	interLATA PL (g)	PL (h)	EAS (j)	User Defined (k)	Other (l)
TOTAL COMPANY (g)			MSG (d)	InterLATA PL (c)	PL (e)	MSG (f)	interLATA PL (g)	PL (h)	EAS (j)	User Defined (k)	Other (l)
1	2110 Support Assets Distr	S-4, Ln9	51.1126%	2.5821%	-	-	0.0809%	15.4493%	0.0091%	-	30.1844%
2	2210 COE-Switching, Incl. EA Distr	S-5, Ln24	38.3675%	-	-	-	-	40.4145%	-	-	15.0000%
3	2220 COE-Operator Distr	S-5, Ln78	60.7745%	3.1917%	-	-	0.1246%	23.8670%	0.0326%	-	21.2180%
4	2230 COE-Transmission Distr	S-6, Ln12	-	-	-	-	-	-	-	-	11.3970%
5	2310 IOT Distr	S-7, Ln44	25.1787%	3.7455%	-	-	0.1024%	19.4000%	-	-	50.6788%
6	2410 C&WF Distr	S-2, Ln16	51.1126%	2.5821%	-	-	0.0809%	15.4493%	0.0091%	-	30.1844%
7	2001 TPIS w/Land	S-2, Ln17-19	-	-	-	-	-	-	-	-	-
8	General Support, COE, IOT, C&WF	S-9, Ln7	-	-	-	-	-	-	-	-	-
9	2002 Prop Hld Fir Tel Use Distr	S-8, Ln19	-	-	-	-	-	-	-	-	-
10	2680 Capital Leases Distr	S-8, Ln30	-	-	-	-	-	-	-	-	-
11	2690 Leasehold Improvements	S-8, Ln35	-	-	-	-	-	-	-	-	-
12	2690 Intangible Assets Distr	S-8, Ln35	-	-	-	-	-	-	-	-	-
13	2005 Telecom Pft Adjustment	S-9, Ln15	-	-	-	-	-	-	-	-	-
14	1500 Other Juris Assets - Net	Direct	-	-	-	-	-	-	-	-	-
15	3100 Accum Depr-Tel Pft in Svc	Ln16a*1	2,715,653	137,187	-	-	4,300	820,831	483	-	1,603,717
16	Support Assets	Direct	-	-	-	-	-	-	-	-	-
17	Support Assets - Direct Assignment	Ln16a*2	7,631,339	-	-	-	-	-	-	-	1,346,707
18	COE - Switching	S-5, Ln8	-	-	-	-	-	-	-	-	-
19	Cat 2-Tandem Switching	Direct	-	-	-	-	-	-	-	-	-
20	Direct Assignment	S-5, Ln9	-	-	-	-	-	-	-	-	-
21	Cat 3-Local Switching - TS	S-6, Ln9	-	-	-	-	-	-	-	-	-
22	Cat 3-Local Switching - NTS	Direct	-	-	-	-	-	-	-	-	-
23	Direct Assignment	Ln18*23	7,631,339	-	-	-	-	-	-	-	1,346,707
24	TOTAL COE-SWITCHING	Ln25a*3	48,178	-	-	-	-	19,471	-	-	10,222
25	COE - Operator	S-5, Ln1	-	-	-	-	-	-	-	-	-
26	Cat 1-Operator Systems	S-5, Ln2	-	-	-	-	-	-	-	-	-
27	Loc.Toll.DSA.DSB and	S-5, Ln3	-	-	-	-	-	-	-	-	-
28	Traffic Switchboards	S-5, Ln4	-	-	-	-	-	-	-	-	-
29	Aux-Direct Assists	S-5, Ln5	-	-	-	-	-	-	-	-	-
30	Aux-Intercept	S-5, Ln6	-	-	-	-	-	-	-	-	-
31	J1 Exch & Toll SOB	S-5, Ln7	-	-	-	-	-	-	-	-	-
32	TSPS-Oper Position	Direct	-	-	-	-	-	-	-	-	-
33	TSPS-RTA	Ln25..35	-	-	-	-	-	-	-	-	-
34	TSPS-Other	Ln36	-	-	-	-	-	-	-	-	-
35	Direct Assignment	Ln36	-	-	-	-	-	-	-	-	-
36	Total Cat 1	Ln36	18,485	-	-	-	-	19,471	-	-	10,222
37	TOTAL COE-OPERATOR		48,178	-	-	-	-	19,471	-	-	10,222

RESERVES & DEFERRALS

LINE	RESERVES & DEFERRALS SEPARATION	SOURCE	INTERSTATE TOLL			INTRASTATE TOLL			LOCAL			
			MSG (b)	InterLATA PL (c)	MSG (d)	InterLATA MSG (f)	InterLATA PL (g)	MSG (h)	InterLATA PL (i)	EAS (j)	User Defined (k)	Other (l)
38	COE-Transmission	Ln38a*4	3,782,037	198,619	-	7,751	-	1,484,016	39,352	2,043	-	709,240
39	Cat 4.1-Exchange Circuit	S-5, Ln38	-	-	-	-	-	-	-	-	-	-
40	4.11 Wideband-Line	Direct	-	-	-	-	-	-	-	-	-	-
41	Direct Assignment	S-5, Ln41	-	-	-	-	-	-	-	-	-	-
42	4.12 Exch Trunk - EAS	Direct	-	-	-	-	-	-	-	-	-	-
43	Ex Trk xWB - Basic	Direct	-	-	-	-	-	-	-	-	-	-
44	Ex Trk xWB - Basic DA	S-5, Ln39	-	-	-	-	-	-	-	-	-	-
45	Ex Trk WB	Direct	-	-	-	-	-	-	-	-	-	-
46	Exch Trk WB - Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-
47	4.13 Ex Line xWB	S-5, Ln54b*35	-	-	-	-	-	-	-	-	-	-
48	Joint MSG/PL & Local	Direct	-	-	-	-	-	-	-	-	-	-
49	Direct Assignment - Basic/Special	Direct	-	-	-	-	-	-	-	-	-	-
50	Cat 4.2-Interexchange	Direct	-	-	-	-	-	-	-	-	-	-
51	4.21 Fum to Others	Direct	-	-	-	-	-	-	-	-	-	-
52	4.22 Wideband	S-5, Ln43	-	-	-	-	-	-	-	-	-	-
53	Interexchange PL	Direct	-	-	-	-	-	-	-	-	-	-
54	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-
55	4.23 All Other	S-5, Ln67	-	-	-	-	-	-	-	-	-	-
56	Joint MSG/PL	Direct	-	-	-	-	-	-	-	-	-	-
57	Interexchange MSG/PL - DA	Direct	-	-	-	-	-	-	-	-	-	-
58	PL - DA	Direct	-	-	-	-	-	-	-	-	-	-
59	DSL Nonaccess	Direct	-	-	-	-	-	-	-	-	-	-
60	Cat 4.3-Host/Remote MSG	S-5, Ln65	-	-	-	-	-	-	-	-	-	-
61	Joint (x)WATS	Direct	-	-	-	-	-	-	-	-	-	-
62	WATS	Direct	-	-	-	-	-	-	-	-	-	-
63	Direct Assignment	Ln39, 63	-	-	-	-	-	-	-	-	-	-
64	Total Cat 4	Ln38+63	3,782,037	198,619	-	7,751	-	1,484,016	39,352	2,043	-	709,240
65	Info Orig/Term Equip	Ln65a*5	-	-	-	-	-	-	-	-	-	-
66	Cat 1-Other IOT	S-6, Ln1	-	-	-	-	-	-	-	-	-	-
67	Coins Pub Tel Eq	S-6, Ln2	-	-	-	-	-	-	-	-	-	-
68	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-
69	Total Category 1	Ln66, 68	-	-	-	-	-	-	-	-	-	-
70	Cat 2-Cust Prem Equip	Direct	-	-	-	-	-	-	-	-	-	-
71	TOTAL INFO ORIG/TERM EQUIP	Ln69+70	-	-	-	-	-	-	-	-	-	-
TOTAL COMPANY		(e)	6,223,069									

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL			INTRASTATE TOLL			LOCAL						
			MSC (b)	InterLATA (c)	PL (e)	MSG (d)	InterLATA (f)	PL (g)	MSG (h)	PL (i)	MSG (j)	User Defined (k)	Other (l)		
72	C&WF	Ln72a*6	3,372,540	501,689	-	-	-	-	-	-	-	-	-	-	-
73	Cat 1-Exch Line xWB	S-7, Ln7...Ln9	-	-	-	-	-	-	-	-	-	-	-	-	-
74	1,1,1,2 - PL, 1,3 Jointly Used	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
75	Direct Assignment	Ln74a*75	-	-	-	-	-	-	-	-	-	-	-	-	-
76	Total Category 1		-	-	-	-	-	-	-	-	-	-	-	-	-
77	Cat 2-WB & Exch Trunk	S-7, Ln2	-	-	-	-	-	-	-	-	-	-	-	-	-
78	Ex Trk - Joint message	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
79	Ex Trk - EAS	S-7, Ln3	-	-	-	-	-	-	-	-	-	-	-	-	-
80	Ex Line WB	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
81	WB Line	S-7, Ln4	-	-	-	-	-	-	-	-	-	-	-	-	-
82	WB Trunk	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
83	WB Trunk DA		-	-	-	-	-	-	-	-	-	-	-	-	-
84	Total Category 2		-	-	-	-	-	-	-	-	-	-	-	-	-
85	Cat 3-Interchange C&WF	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
86	WB PL - Direct Assignment	S-7, Ln23	-	-	-	-	-	-	-	-	-	-	-	-	-
87	WB - Joint Message	S-7, Ln31...Ln32	-	-	-	-	-	-	-	-	-	-	-	-	-
88	Joint MSG, PL, TWX & Local xWB	S-7, Ln25	-	-	-	-	-	-	-	-	-	-	-	-	-
89	Joint TWX-IT	S-7, Ln26	-	-	-	-	-	-	-	-	-	-	-	-	-
90	Joint TWX-Rmt	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
91	Interexchange - DA	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
92	DSL Nonaccess	Ln84..91	-	-	-	-	-	-	-	-	-	-	-	-	-
93	Total Category 3		-	-	-	-	-	-	-	-	-	-	-	-	-
94	Cat 4-Host/Rennets C&WF	S-7, Ln27	-	-	-	-	-	-	-	-	-	-	-	-	-
95	Joint (xWBATS)	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
96	WATS	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
97	Direct Assignment	Ln94..96	-	-	-	-	-	-	-	-	-	-	-	-	-
98	Total Category 4	Ln72*76*84*92*97	3,372,540	501,689	-	-	-	-	-	-	-	-	-	-	-
99	TOTAL CABLE & WIRE FACILITIES	Ln16..72	17,520,053	837,495	-	-	-	-	-	-	-	-	-	-	-
99	TOTAL ACCUMULATED DEPRECIATION		17,520,053	837,495	-	-	-	-	-	-	-	-	-	-	-
100	3200 Accum Depr Property Held	Ln101a*9	-	-	-	-	-	-	-	-	-	-	-	-	-
101	For Future Telecom Use	Ln102a*10	-	-	-	-	-	-	-	-	-	-	-	-	-
102	3400 Accum Amort-Capital Leases	Ln103a*11	-	-	-	-	-	-	-	-	-	-	-	-	-
103	3400 Accum Amort-Leasehold Improvements	Ln104a*12	-	-	-	-	-	-	-	-	-	-	-	-	-
104	3500 Accum Amort-Intangible	Ln105a*13	-	-	-	-	-	-	-	-	-	-	-	-	-
105	3600 Accum Amort-Other		-	-	-	-	-	-	-	-	-	-	-	-	-
106	4040 Customer Deposits	Ln106a*7	15,932	805	-	-	-	-	-	-	-	-	-	-	-
107	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
108	TOTAL CUSTOMER DEPOSITS	Ln106..107	15,932	805	-	-	-	-	-	-	-	-	-	-	-
109	4100 Net Cur Def Op Inc Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-
110	Support Assets	Ln110a*1	-	-	-	-	-	-	-	-	-	-	-	-	-
111	COE-Switching	Ln111a*2	-	-	-	-	-	-	-	-	-	-	-	-	-
112	COE-Operator	Ln112a*3	-	-	-	-	-	-	-	-	-	-	-	-	-
113	COE-Transmission	Ln113a*4	-	-	-	-	-	-	-	-	-	-	-	-	-
114	Info Orig/Term Equip	Ln114a*5	-	-	-	-	-	-	-	-	-	-	-	-	-
115	C&WF	Ln115a*6	-	-	-	-	-	-	-	-	-	-	-	-	-
116	Not Classified by Acct	Ln116a*8	-	-	-	-	-	-	-	-	-	-	-	-	-
117	TOTAL NET CUR DEF OP INC TAXES	Ln110..116	-	-	-	-	-	-	-	-	-	-	-	-	-
			13,394,392	501,689	-	-	-	-	-	-	-	-	-	-	-
			3,372,540	501,689	-	-	-	-	-	-	-	-	-	-	-
			13,720	13,720	-	-	-	-	-	-	-	-	-	-	-
			2,598,508	2,598,508	-	-	-	-	-	-	-	-	-	-	-
			120,082	120,082	-	-	-	-	-	-	-	-	-	-	-
			2,526	2,526	-	-	-	-	-	-	-	-	-	-	-
			6,787,852	6,787,852	-	-	-	-	-	-	-	-	-	-	-
			31,170	31,170	-	-	-	-	-	-	-	-	-	-	-
			15,932	805	-	-	-	-	-	-	-	-	-	-	-
			15,932	805	-	-	-	-	-	-	-	-	-	-	-
			190,347	190,347	-	-	-	-	-	-	-	-	-	-	-
			4,815	4,815	-	-	-	-	-	-	-	-	-	-	-
			4,815	4,815	-	-	-	-	-	-	-	-	-	-	-
			9,408	9,408	-	-	-	-	-	-	-	-	-	-	-
			9,408	9,408	-	-	-	-	-	-	-	-	-	-	-

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL			INTRASTATE TOLL			LOCAL			
			TOTAL COMPANY (g)	MSG (h)	IntraLATA PL (c)	MSG (i)	IntraLATA PL (d)	MSG (j)	IntraLATA PL (k)	EAS (l)	User Defined (m)	Other (n)
118	SEPARATIONS FACTORS	S-3, Ln6	100.0000%	57.0052%	2.0521%	-	0.0683%	14.9530%	0.4370%	0.0099%	-	25.4743%
119	Expenses Distr	S-4, Ln9	100.0000%	51.1126%	2.5821%	-	0.0809%	15.4493%	0.5816%	0.0091%	-	30.1844%
120	Support Assets Distr	S-15, Ln2	100.0000%	85.0000%	-	-	-	-	-	-	-	15.0000%
121	COE-Switching Distr	S-5, Ln24	100.0000%	38.3675%	-	-	-	40.4148%	-	-	-	21.2180%
122	COE-Operator Distr	S-5, Ln78	100.0000%	60.7745%	3.1917%	-	0.1246%	23.8470%	0.6325%	0.0328%	-	11.3970%
123	COE-Transmission Distr	S-6, Ln12	100.0000%	-	-	-	-	-	-	-	-	-
124	IoT Distr	S-7, Ln44	100.0000%	25.1787%	3.7465%	-	0.1024%	19.4000%	0.8965%	-	-	50.6768%
125	C&WF Distr	S-2, Ln18	100.0000%	51.1126%	2.5821%	-	0.0809%	15.4493%	0.5816%	0.0091%	-	30.1844%
126	TPIS s/Land	S-2, Ln15	100.0000%	51.1126%	2.5821%	-	0.0809%	15.4493%	0.5816%	0.0091%	-	30.1844%
127	TPIS Distr	S-2, Ln15	100.0000%	51.1126%	2.5821%	-	0.0809%	15.4493%	0.5816%	0.0091%	-	30.1844%
127	General Support, COE, IOT, C&WF	S-2, Ln1+7+9	100.0000%	51.1126%	2.5821%	-	0.0809%	15.4493%	0.5816%	0.0091%	-	30.1844%
128	RESERVES & DEFERRALS SEPARATION											
128	Other Long-Term Liabilities	Ln128a*118	-	-	-	-	-	-	-	-	-	-
128	4340 Net Noncurrent Def Taxes	Ln128a*118	-	-	-	-	-	-	-	-	-	-
130	Support Assets	Ln130a*119	342,941	175,286	8,855	-	278	52,982	1,995	31	-	103,515
131	COE-Switching	Ln131a*120	199,798	168,978	-	-	-	-	-	-	-	29,820
132	COE-Operator	Ln132a*121	(7,669)	(2,941)	-	-	-	(3,098)	-	-	-	(1,626)
133	COE-Transmission	Ln133a*122	603,995	357,975	19,277	-	752	144,035	3,820	198	-	68,837
134	Info Orig/Term Equip	Ln134a*123	-	-	-	-	-	-	-	-	-	-
135	C&WF	Ln135a*124	357,929	90,097	13,403	-	367	69,419	3,208	63	-	181,337
136	Not Classified by Acct	Ln136a*125	697,976	351,642	17,784	-	557	106,287	4,002	292	-	207,661
137	TOTAL NET NONCURRENT DEF TAXES	Ln130,136	2,189,875	1,150,138	59,299	-	1,953	369,625	13,025	292	-	599,543
138	Other Deferred Credits-Net	Ln138a*126	-	-	-	-	-	-	-	-	-	-
139	Other Juris Liabilities	Direct	-	-	-	-	-	-	-	-	-	-
140	& Deleted Credits - Net	Ln141a*125	-	-	-	-	-	-	-	-	-	-
141	ACCUM DEPR & AMORT ALLOW/DISALLOW	Ln141a*125	-	-	-	-	-	-	-	-	-	-
142	Accum Depr & Amort Allow/Disallow	Direct	-	-	-	-	-	-	-	-	-	-
143	TOTAL ACC DEPR/AMORT ALW/DISALLOW	Ln141,142	-	-	-	-	-	-	-	-	-	-

CASH WORKING CAPITAL

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL			INTRASTATE TOLL			LOCAL			
			MSG (f)	InterLATA (g)	PL (e)	MSG (h)	InterLATA (i)	PL (j)	MSG (k)	User Defined (l)	Other (m)	
1	Plant Specific Expenses	S-11, Ln31	1,269,625	-	49,118	-	1,631	312,169	10,744	-	253	532,346
2	Plant Nonspecific exp excl depreciation & amortization	S-12, Ln16a-23	214,933	-	5,687	-	176	34,025	1,281	-	20	66,478
3	Customer Operations Expense - Marketing	S-13, Ln13	49,047	-	2,977	-	42	7,724	373	-	-	23,096
4	Customer Operations Expense - Services	S-13, Ln56	136,538	-	3,722	-	167	71,287	717	-	-	128,822
5	Corporate Operations Expense	S-14, Ln16	660,165	-	21,981	-	734	160,172	4,681	-	106	272,872
6	Equal Access Expense	S-14, Ln34	-	-	-	-	-	-	-	-	-	-
7	Other Nonoperating Expense - Contributions	S-10, Ln16	4,067	-	135	-	5	987	29	-	1	1,681
8	Interest on Capital Leases	S-10, Ln20	-	-	-	-	-	-	-	-	-	-
9	Fixed Charges excl Capital Leases	S-10, Ln21	127,564	-	7,497	-	240	45,772	1,672	-	31	78,859
10	Interest on Customer Deposits	S-10, Ln17	1,347	-	76	-	2	471	17	-	0	791
11	Other Operating Tax - Property	S-10, Ln23	47,563	-	2,403	-	75	14,376	541	-	8	28,088
12	Other Operating Tax - Other	S-10, Ln24	3,339	-	169	-	5	1,009	36	-	1	1,972
13	Other Operating Tax - Direct Assignment	S-10, Ln25	6,169	-	-	-	-	-	-	-	-	-
14	Federal Income Tax (Actual)	S-10, Ln19	668,879	-	27,282	-	896	180,769	5,946	-	127	309,576
15	State Income Tax (Actual)	S-10, Ln20	85,674	-	1,958	-	64	12,977	427	-	9	22,223
16	Total Cash Working Capital Expenses	Ln1, Ln15	3,237,254	-	123,007	-	4,040	841,719	26,665	-	559	1,466,805
17	Cash Working Capital Factor	Records	4,1096%	-	4,1096%	-	4,1096%	4,1096%	4,1096%	-	4,1096%	4,1096%
18	Minimum Bank Balance	Ln18 * Ln17	133,038	-	5,055	-	166	34,581	1,096	-	23	60,280
19	Working Cash Advances	Records	133,038	-	5,055	-	166	34,581	1,096	-	23	60,280
20	Total Cash Working Capital	Ln20	56,7935%	-	2,1680%	-	0,0709%	14,7659%	0,4678%	-	0,0097%	25,7332%
21	Distribution of Line 21	Ln21/21a	-	-	-	-	-	-	-	-	-	-
22	Distribution of Line 22	Ln22/22a	-	-	-	-	-	-	-	-	-	-
TOTAL COMPANY		(e)	2,175,886		49,118		1,631	312,169	10,744		253	532,346
		(f)	322,603		5,687		176	34,025	1,281		20	66,478
		(g)	83,459		2,977		42	7,724	373		-	23,096
		(h)	341,234		3,722		167	71,287	717		-	128,822
		(i)	1,120,712		21,981		734	160,172	4,681		106	272,872
		(j)	6,905		135		5	987	29		1	1,681
		(k)	261,635		7,497		240	45,772	1,672		31	78,859
		(l)	2,705		76		2	471	17		0	791
		(m)	93,056		2,403		75	14,376	541		8	28,088
		(n)	6,532		169		5	1,009	36		1	1,972
		(o)	1,193,476		27,282		896	180,769	5,946		127	309,576
		(p)	85,674		1,958		64	12,977	427		9	22,223
		(q)	5,700,046		123,007		4,040	841,719	26,665		559	1,466,805
		(r)	4,1096%		4,1096%		4,1096%	4,1096%	4,1096%		4,1096%	4,1096%
		(s)	234,248		5,055		166	34,581	1,096		23	60,280
		(t)	234,248		5,055		166	34,581	1,096		23	60,280
		(u)	100,0000%		2,1680%		0,0709%	14,7659%	0,4678%		0,0097%	25,7332%

TAX FORM

Union Telephone Company
 Study Area: 512297
 Study Year: 2009

LN	DESCRIPTION	SOURCE	TAXABLE		INCOME TAX	
			TOTAL	TOTAL	TOTAL	SurTax
1	AVERAGE NET INVESTMENT		15,672,588			
2	ASSUMED RATE OF RETURN FOR ESTIMATING TAX RATE	S-1.Ln1	10,863,385			
3	RETURN ON INVESTMENT	S-1.Ln4	1,702,643			
4	FIT INCOME ADJUSTMENT (FROM COST STUDY)	Ln1a'2	251,635			
5	INVESTMENT TAX CREDIT AMORTIZATION		1,441,008			
6	AFTER TAX INCOME BEFORE TAX CREDITS		742,337			
7	FIT BEFORE TAX CREDITS (MUST EQUAL LN 17)		2,183,345			
8	TAXABLE INCOME		50,000	7,500		
9	FIT ON \$0 to \$50,000 @ 15%	15%	25,000	6,250	5,000	
10	FIT ON \$50,000 to \$75,000 @ 25%	25%	25,000	8,500	11,750	
11	FIT ON \$75,000 to \$100,000 @ 34%	34%	25,000	9,165	16,750	
12	FIT ON \$100,000 to \$335,000 @ 39%	39%	235,000	91,650		
13	FIT ON \$335,000 to \$10,000,000 @ 34%	34%	1,848,345	628,437		
14	FIT ON \$10,000,000 to \$15,000,000 @ 35%	35%	-	-	100,000	
15	FIT ON \$15,000,000 to \$18,333,333 @ 38%	38%	-	-	550,000	
16	FIT ON OVER \$18,333,333 @ 35%	35%	-	-	-	
17	TOTAL TAXABLE INCOME/FIT BEFORE TAX CREDITS	LN's 9..16	2,183,345	742,337		
18	EFFECTIVE FIT TAX RATE				34.0000%	

DISTRIBUTION RATIOS FOR RATE BASE AND EXPENSES

ALLOCATION RATIOS		INTERSTATE TOLL				INTRASTATE TOLL				LOCAL		
A/C Category	Total	MSG (b)	PL (c)	MSG (d)	PL (e)	MSG (f)	PL (g)	MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
Capital Investment Summary	100.0000%	51.1128%	2.5821%	-	-	0.0509%	-	15.4493%	0.5816%	0.0091%	-	30.1844%
General Support Facilities	100.0000%	85.0000%	-	-	-	-	-	-	-	-	-	15.0000%
COE Switching Equipment	100.0000%	38.3675%	-	-	-	-	-	40.4145%	-	-	-	21.2180%
Operator Systems Equipment	100.0000%	60.7745%	3.1917%	-	-	0.1246%	-	23.9470%	0.6325%	0.0328%	-	11.3970%
COE Transmission Equipment	100.0000%	-	-	-	-	-	-	-	-	-	-	-
Information Chg/Term Equipment	100.0000%	25.1787%	3.7455%	-	-	0.1024%	-	19.4000%	0.8965%	-	-	50.6768%
Cable & Wire Facilities	100.0000%	-	-	-	-	-	-	-	-	-	-	-
Tangible Assets	100.0000%	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	100.0000%	51.1128%	2.5821%	-	-	0.0809%	-	15.4493%	0.5816%	0.0091%	-	30.1844%
Total Plant in Service A/C 2001	100.0000%	51.1128%	2.5821%	-	-	0.0809%	-	15.4493%	0.5816%	0.0091%	-	30.1844%
Property Held for Future Use	100.0000%	51.1128%	2.5821%	-	-	0.0809%	-	15.4493%	0.5816%	0.0091%	-	30.1844%
Plant Under Construction	100.0000%	-	-	-	-	-	-	-	-	-	-	-
Telephone Plant Adjustment	100.0000%	51.1128%	2.5821%	-	-	0.0809%	-	15.4493%	0.5816%	0.0091%	-	30.1844%
Total Property, Plant and Equipment	100.0000%	51.5952%	2.4654%	-	-	0.0759%	-	14.4973%	0.5905%	0.0074%	-	30.7972%
Accumulated Depreciation - Plant in Service	3100	-	-	-	-	-	-	-	-	-	-	-
Accumulated Depreciation - Property held for Future Use	3200	-	-	-	-	-	-	-	-	-	-	-
Accumulated Depreciation - Tangible Property	3400	-	-	-	-	-	-	-	-	-	-	-
Accumulated Amortization - Intangible Property	3500	-	-	-	-	-	-	-	-	-	-	-
Accumulated Amortization - Intangible Property	3600	-	-	-	-	-	-	-	-	-	-	-
Accumulated Amortization - Telephone Plant Adjustment	3700	52.8650%	2.7153%	-	-	0.0894%	-	16.9252%	0.5684%	0.0134%	-	26.9953%
Deferred Operating Taxes	4340	-	-	-	-	-	-	-	-	-	-	-
Other Long Term Liabilities	4310	-	-	-	-	-	-	-	-	-	-	-
Other Deferred Credits	4370	-	-	-	-	-	-	-	-	-	-	-
Customer Deposits	100.0000%	51.1128%	2.5821%	-	-	0.0809%	-	15.4493%	0.5816%	0.0091%	-	30.1844%
Net Telephone Plant	100.0000%	48.7565%	2.8565%	-	-	0.0917%	-	17.4946%	0.6389%	0.0117%	-	30.1409%
Investment Allow/Disallow	-	-	-	-	-	-	-	-	-	-	-	-
Accum Depr/Amort Allow/Disallow	-	-	-	-	-	-	-	-	-	-	-	-
Materials and Supplies	1220	25.1787%	3.7455%	-	-	0.1024%	-	19.4000%	0.8965%	-	-	50.6768%
Investment in Nonaffiliated Companies	1402	-	-	-	-	-	-	-	-	-	-	-
Equal Access Equipment	1439	-	-	-	-	-	-	-	-	-	-	-
Other Jurisdictional Assets	1500	56.7935%	2.1580%	-	-	0.0709%	-	14.7669%	0.4678%	0.0097%	-	25.7332%
Cash Working Capital	XXXX	48.8720%	2.8556%	-	-	0.0914%	-	17.4579%	0.6365%	0.0117%	-	30.0749%
Net Telephone Plant, M&S and CWC	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenses and Taxes Summary	-	-	-	-	-	-	-	-	-	-	-	-
Network Support	6110	51.1128%	2.5821%	-	-	0.0809%	-	15.4493%	0.5816%	0.0091%	-	30.1844%
General Support	6120	51.1128%	2.5821%	-	-	0.0809%	-	15.4493%	0.5816%	0.0091%	-	30.1844%
Central Office	6210	72.8217%	1.6171%	-	-	0.0631%	-	12.1726%	0.3205%	0.0166%	-	13.1883%
Information Chg/Term	6310	-	-	-	-	-	-	-	-	-	-	-
Cable and Wire Facilities	6410	25.1787%	3.7455%	-	-	0.1024%	-	19.4000%	0.8965%	-	-	50.6768%
Plant Specific Operations	6510	58.3488%	2.2574%	-	-	0.0745%	-	14.3468%	0.4938%	0.0116%	-	24.4657%
Other Plant	6530	51.1128%	2.5821%	-	-	0.0809%	-	15.4493%	0.5816%	0.0091%	-	30.1844%
Access Charge	6540	-	-	-	-	-	-	-	-	-	-	-
Federal Support	6540	-	-	-	-	-	-	-	-	-	-	-
Plant Nonspecific Operations (excluding Depreciation)	6610	100.0000%	1.7628%	-	-	0.0553%	-	10.6472%	0.3971%	0.0062%	-	20.6068%
Marketing	6620	66.6248%	3.5668%	-	-	0.0504%	-	9.2543%	0.6865%	-	-	27.6737%
Customer Service	6620	40.0131%	1.9007%	-	-	0.0489%	-	20.8652%	0.2102%	-	-	37.7519%
Customer Operations	6710	43.6988%	1.5773%	-	-	0.0492%	-	18.5985%	0.3038%	-	-	35.7714%
Executive and Planning	6720	58.9060%	1.9513%	-	-	0.0655%	-	14.2920%	0.4177%	0.0094%	-	24.3481%
Corporate Operations - General and Administrative	6720	58.9060%	1.9513%	-	-	0.0655%	-	14.2920%	0.4177%	0.0094%	-	24.3481%
Corporate Operations	-	56.3500%	2.2620%	-	-	0.0745%	-	15.0671%	0.4922%	0.0105%	-	25.7437%
Subtotal Operations Expense	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and Amortization	6960	54.6050%	2.5318%	-	-	0.0833%	-	15.8756%	0.5566%	0.0123%	-	26.3344%
Other Operating	7240	53.9543%	2.4315%	-	-	0.0762%	-	14.5481%	0.5477%	0.0086%	-	28.4237%
Fixed Charges	7500	48.7565%	2.8565%	-	-	0.0917%	-	17.4946%	0.6389%	0.0117%	-	30.1409%
Rent Revenue	5240	-	-	-	-	-	-	-	-	-	-	-
Total Operating Expense and Tax	7370	56.3121%	2.2647%	-	-	0.0745%	-	15.0602%	0.4930%	0.0106%	-	25.7846%
Nonoperating Expense	-	-	-	-	-	-	-	-	-	-	-	-
Abandoned Construction	-	-	-	-	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-	-	-	-	-
Other Nonoperating	-	-	-	-	-	-	-	-	-	-	-	-
Allowance for Funds Used During Construction	7340	51.1128%	2.5821%	-	-	0.0809%	-	15.4493%	0.5816%	0.0091%	-	30.1844%
Other Income Adjustments	XXXX	-	-	-	-	-	-	-	-	-	-	-