



September 13, 2010

UTAH PUBLIC SERVICE COMMISSION

2010 SEP 15 A 9:45

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Mrs. Julie Orchard
Commission Secretary
Utah Public Service Commission
Heber M. Wells Bldg.
160 E 300 S 4th Floor
Salt Lake City, UT 84145

RECEIVED

Re: In the Matter of State Certification of Rural Carriers' Compliance with 47 U.S.C Section 254(e),
Utah Docket No. ~~09-999-10~~

10-999-05

Dear Mrs. Orchard:

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, All West Communications, Inc., Study Area 502288, 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. In order to facilitate this request, enclosed is a copy of the Part 36 Separations Allocation for the year ended December 31, 2009, as well as a copy of the annual high cost documentation as requested by the Division.

Sincerely,

Matthew Weller
President

cc: Dennis Miller, Division of Public Utilities
Ronna Hladek, TCA



DIGITAL VOICE



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DATA SERVICE



WIRELESS

All West Communications, Inc. - Utah
 2009 Cost Study
 USF ACCOUNTS

FILE: USF2
 VERSION: 2.6 5/01/10
 PRINTED: 07/23/10 03:46 PM

LINE	ACCNT OR CAT	DESCRIPTION	CODE	12/31/09
060		TOTAL LOOPS	TTLP	4,773
070	CAT 1.3	LOOPS	13LP	4,748
080		RESERVED		
160	2001	TEL PLANT IN SERVICE	TPIS	38,402,487
170	1220	MATERIAL & SUPPLIES	M&S	217,975
190	3100	ACCUMULATED DEPR	ADPR	25,685,187
195	3400	ACCUM AMORT - TANG	AAT	0
200		RESERVED		
205		RESERVED		
210	4340	NONCUR DEF OPER I/T	DOT	1,069,805
220		NET PLANT INVESTMENT		11,865,469
230	2210	COE SWITCHING	COES	3,717,143
235	2220	COE OPERATORS	COEO	0
240	2230	COE TRANSMISSION	COET	13,747,737
245		TOTAL COE		17,464,879
250	CAT 4.13	CIRCUIT EQUIP	13C	7,377,494
255	2410	C&WF TOTAL	CWF	12,519,713
260	3100.2210	ACCUM DEPR COE SWITCH	ADCS	3,476,444
265	3100.2220	ACCUM DEPR COE OPER	ADCO	0
270	3100.2230	ACCUM DEPR COE TRANS	ADCT	10,382,333
275		TOTAL ACCUM DEPR COE		13,858,777
280	3100.2410	ACCUM DEPR C&WF	ADW	6,030,901
285		RESERVED		
290		RESERVED		
295		RESERVED		
300		RESERVED		
305		RESERVED		
310	4340.2210	NONCUR DEF OP I/T-COE 1	DOT	103,551
315	4340.2220	NONCUR DEF OP I/T-COE 2	DOT	0
320	4340.2230	NONCUR DEF OP I/T-COE 3	DOT	382,981
325		TOTAL NONCUR DEF TX-COE	DOT	486,532
330	4340.2410	NONCUR DEF TAX-C&WF		348,771
335	6110	NETWORK SUP-TOTAL	NSE	10,698
340	6110	NETWORK SUP-BENEFITS	NSEB	0
345	6110	NETWORK SUP-RENTS	NSER	0
350	6120	GENERAL SUP-TOTAL	GSE	358,946
355	6120	GENERAL SUP-BENEFITS	GSEB	79,798
360	6120	GENERAL SUP-RENTS	GSER	0

All West Communications, Inc. - Utah
 2009 Cost Study
 USF ACCOUNTS

FILE: USF2
 VERSION: 2.6 5/01/10
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LINE	ACCNT OR CAT	DESCRIPTION	CODE	12/31/09
365	6210	COE SWITCH-TOTAL	COS	561,722
370	6210	COE SWITCH-BENEFITS	COSB	73,037
375	6210	COE SWITCH-RENTS	COSR	0
380	6220	COE OPER-TOTAL		0
385	6220	COE OPER-BENEFITS		0
390	6220	COE OPER-RENTS		0
395	6230	COE TRANS-TOTAL	COT	257,789
400	6230	COE TRANS-BENEFITS	COTB	76,244
405	6230	COE TRANS-RENTS	COTR	0
410		COE - TOTAL		819,511
430	6410	C&WF EXP - TOTAL	CWE	419,816
435	6410	C&WF EXP - BENEFITS	CWEB	95,055
440	6410	C&WF EXP - RENTS	CWER	0
445		TOTAL PLANT SPECIFIC EXPENSES		1,608,971
450	6530	NETWORK OPER-TOTAL	NOE	1,045
455	6530	NETWORK OPER-BENEFITS	NOEB	0
510	6560.2210	DEPR/AMORT-COE SW	COESDPR	176
515	6560.2220	DEPR/AMORT-COE OP	1CODPR	0
520	6560.2230	DEPR/AMORT-COE TR	COETDPR	1,424,220
525		TOTAL DEPR/AMORT-COE		1,424,396
530	6560.2410	DEPR/AMORT-C&WF	DEW	555,779
535	6710	EXEC & PLAN-TOTAL	E&P	219,096
540	6710	EXEC & PLAN-BENEFITS	E&PB	35,103
550	6720	GEN & ADMIN-TOTAL	G&A	742,284
555	6720	GEN & ADMIN-BENEFITS	G&AB	156,024
565		TOTAL CORPORATE OPER EXP		961,380
600		BENEFITS-ALL OPER EXP	BALL	672,084
610		RENTS-ALL OPER EXP	RALL	0
620		RESERVED		
630		RESERVED		
650	7200	OPERATING TAXES	TAX	128,257
655	7240	OPERATING OTHER TAXES		0
700	2410	COST STUDY AVG C&WF FAC		12,151,439
710	CAT 1	COST STUDY AVG C&WF FAC		11,446,690
800	2680	AMORT TANG ASSETS		0
805	2680.2230	AMORT TANG-COE TRANS		0
810	CAT 4.13	AMORT TANG-COE TRANS		0
815		AMORT TANG ASSETS C&WF		0
820	CAT 1	AMORT TANG ASSETS C&WF ALLOC		0
830		AMORT EXPENSE - AMORT ASSETS		0

LINE	ACCT	DESCRIPTION	CODE	12/31/09	ADJUST- MENTS	BALANCE
1	2110	GENERAL SUPPORT FACILITIES	GSF	9,379,607	(963,212)	8,416,395
2	2210	CENTRAL OFFICE EQUIPMENT	COE	18,063,170	(598,281)	17,464,879
3	2351	INFORMATION ORIG/TERM	LOT	0	0	0
4	2411	CABLE & WIRE FACILITIES	CWF	12,641,231	(121,518)	12,519,713
5	2680	CAPITAL LEASES - GSF	CLG	0	0	0
6	2680	CAPITAL LEASES - COE	CLC	0	0	0
7	2680	CAPITAL LEASES - LOT	CLT	0	0	0
8	2680	CAPITAL LEASES - CWF	CLW	0	0	0
9	2680	LEASEHOLD IMPROVEMENTS	TLL	0	0	0
10	2680	INTANGIBLE ASSETS	ING	34,248	(32,748)	1,500
11	2001	TOTAL PLANT IN SERVICE	TPIS	40,118,255	(1,715,769)	38,402,487
12	1220	MATERIAL AND SUPPLIES	M&S	386,717	(168,742)	217,975
13	1402	RTB STOCK	RTB	0	0	0
14	1410	OTHER NONCURRENT ASSETS	ONA	0	0	0
15	1438	DEFERRED MAINTENANCE	DMR	0	0	0
16	1439	DEFERRED CHARGES	DFC	0	0	0
17	2002	PLANT HELD FOR FUTURE	PFU	0	0	0
18	2003	PLANT UNDER CONST. ST	PUC	598,673	(66,976)	531,698
19	2004	PLANT UNDER CONST LONG TERM	PUL	0	0	0
20	2005	TEL PLANT ADJUSTMENT	TPA	0	0	0
21	21	NON 2001 RATE BASE	N2001	985,390	(236,718)	748,673
22	3100	ACC. DEPR. - GENERAL SUPPORT	ADG	(6,421,893)	626,384	(5,795,509)
23	3100	ACC. DEPR. - COE SWITCH	ADC	(5,187,884)	1,705,440	(3,476,444)
24	3100	ACC. DEPR. - COE TRANS	ADT	(9,154,915)	(1,227,418)	(10,382,333)
25	3100	ACC. DEPR. - INFO ORIG/TERM	ADI	0	0	0
26	3100	ACC. DEPR. - CABLE & WIRE	ADW	(5,999,818)	(30,983)	(6,030,801)
27	27	TOTAL ACCUM DEPR	ADPR	(26,758,610)	1,073,423	(26,685,187)
28	3200	ACCUM AMORT PLNT HELD FUTURE	AAP	0	0	0
29	3400	ACC AMORT TANGIBLE ASSETS	AAT	0	0	0
30	3500	ACC AMORT INTANGIBLES	AAI	(26,814)	26,314	(1,500)
31	3600	ACC AMORT PLANT ACQUISITION	AAA	0	0	0
32	32	TOTAL ACCUM AMORT	AMRT	(26,814)	26,314	(1,500)
33	4040	CUSTOMER DEPOSITS	CDP	(154,615)	78,970	(75,645)
34	4300	ACCUM DEFERRED INC TAXES	DOT	(1,117,497)	47,692	(1,069,805)
35	4300	ACCUM DEF INC TAX GSF	DTG	0	0	0
36	4300	ACCUM DEF INC TAX COE SW	DTC	0	0	0
37	4300	ACCUM DEF INC TAX COE TR	DTT	0	0	0
38	4300	ACCUM DEF INC TAX LOT	DTL	0	0	0
39	4300	ACCUM DEF INC TAX CWF	DTW	0	0	0
40	4300	OTHER LONG TERM LIAB	OLL	(443,337)	0	(443,337)
41		TOTAL OTHER CREDITS		(1,715,449)	126,682	(1,588,767)
42		TOTAL RATE BASE		12,602,772	(726,087)	11,876,685

LINE	ACCT	DESCRIPTION	CODE	12/31/09	ADJUST- MENTS	BALANCE
43	6110	NETWORK SUPPORT	NSE	10,698	0	10,698
44	6120	GENERAL SUPPORT	GSE	404,742	(45,795)	358,946
45	6210	CENTRAL OFFICE SWITCHING	COS	587,726	(26,004)	561,722
46	6230	CENTRAL OFFICE TRANSMISSION	COT	261,629	(3,840)	257,789
47	6310	PUBLIC TELEPHONE	OTE	0	0	0
48	6400	CABLE & WIRE FACILITY	CWE	427,995	(8,179)	419,816
49	6512	PROVISIONING	OPP	78,496	0	78,496
50	6530	NETWORK OPERATION	NOE	1,045	0	1,045
51	6540	ACCESS EXPENSE	NAE	150,839	(17,159)	133,680
52	TOTAL PLANT SPEC. & NON SPEC.			1,923,170	(100,878)	1,822,192
53	6561	DEPR - GENERAL SUPPORT	DEG	630,678	(71,132)	559,546
54	6561	DEPR - COE SWITCHING	DEC	285,733	(285,567)	176
55	6561	DEPR - COE TRANSMISSION	DET	1,165,942	268,277	1,424,220
56	6561	DEPR - INFO ORIG/TERM	DEI	0	0	0
57	6561	DEPR - CABLE & WIRE	DEW	564,982	(9,203)	555,779
58	6563	AMORT - TANGIBLES	TNG	0	0	0
59	6564	AMORT - INTANGIBLES	AMI	1,712	(1,712)	0
60	6565	AMORT - OTHER	AOO	0	0	0
61	TOTAL DEPRECIATION & AMORT.			2,639,048	(99,327)	2,539,721
62	6610	MARKETING	MAE	256,931	17,340	274,271
63	6822	CUSTOMER SERVICES	CUS	221,303	(84,192)	137,111
64	6823	MESSAGE PROCESSING	MPE	5,943	9,965	15,908
65	6623	OTHER B & C	OBC	0	33,181	33,181
66	6623	CARRIER ACCESS B & C	CBC	19,178	3,986	23,164
67	6623	END USER B&C	EBC	0	1,746	1,746
68	6623	OTHER SERVICES EXPENSE	OTH	13,115	(1,379)	11,736
69	TOTAL CUSTOMER OPERATIONS			516,470	(19,353)	497,116
70	6700	EQUAL ACCESS EXPENSE	EAE	0	0	0
71	6710	EXECUTIVE	EEX	220,596	(1,500)	219,096
72	6720	GENERAL AND ADMINISTRATIVE	G&A	780,808	(18,525)	742,284
73	TOTAL CORPORATE OPERATIONS			981,404	(20,025)	961,380
74	7200	OPERATING TAX	OTX	108,283	(5,317)	102,966
75	7200	INCOME TAXES	ITC	25,291	0	25,291
76	TOTAL TAXES			133,574	(5,317)	128,257
77	7540	CUSTOMER DEPOSIT INTEREST	INT	8,744	0	8,744
78	7370	SPECIAL CHARGES	SCH	0	0	0
79	7100	OTHER INCOME & EXPENSE	OIE	0	0	0
80	7350	GAINS & LOSSES FROM DISPOSAL	GLD	0	0	0
81	7500	CAPITAL LEASE INTEREST	CLI	0	0	0
82	7600	EXTRAORDINARY ITEMS	EXO	0	0	0
83	7900	INCOME EFFECT JURIS RATE DIF	IJR	0	0	0
84	TOTAL OTHER EXPENSES			8,744	0	8,744
85	GRAND TOTAL OPERATING EXPENSES			6,202,409	(245,000)	5,957,409

All West Communications, Inc. - Utah
 2009 Cost Study
 USF COE POWER AND COMMON ALLOCATION
 USF COE ACCUMULATED DEPRECIATION ALLOCATION

FILE: USF2
 VERSION: 2.6 5/01/10
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LINE NO	DESCRIPTION	CODE	DISTR	AMOUNT	DISTR W/O P&C	ALLOCATE PWR & COM	BALANCE	ALLOCATED ACCUM DEPR	ALLOCATED DEPR EXP
			1	2	3	4	5	6	7
31	12/31/09								
32	Equal Access Equipment	EQA	0.002433	42,500	0.002475	731	43,231	(40,431)	2
33	1 Operator Systems	1CO	0.000000	0	0.000000	0	0	0	0
34	2 Tandem Switching	2CO	0.000000	0	0.000000	0	0	0	0
35	3 Local Switching	3CO	0.206805	3,611,829	0.210360	62,083	3,673,912	(3,436,013)	174
36	4.11 Wideband Exchange	11C	0.160046	2,795,187	0.162797	48,046	2,843,233	(2,147,218)	294,549
37	4.12 Exchange Trunk	12C	0.000000	0	0.000000	0	0	0	0
38	4.13 Exchange Line	13C	0.415281	7,252,826	0.422419	124,668	7,377,494	(5,571,506)	764,284
39	4.21 Furn Another Co	21C	0.000000	0	0.000000	0	0	0	0
40	4.22 Wideband Interexchange	22C	0.017102	298,692	0.017396	5,134	303,826	(229,451)	31,475
41	4.23 Other Interexchange	23C	0.173443	3,029,166	0.176425	52,066	3,081,236	(2,326,959)	319,206
42	4.3 Host/Remote	43C	0.007990	139,549	0.008128	2,399	141,947	(107,199)	14,705
43	Power & Common	P&C	0.016898	295,129		(295,129)	0		
44	TOTAL		1.000000	17,464,879	1.000000	0	17,464,879	(13,858,777)	1,424,396
45	CHECK TOTALS			17,464,879	0.212835			(3,476,444)	176
					0.787165			(10,382,333)	1,424,220

All West Communications, Inc. - Utah
 2009 Cost Study
 USF CABLE & WIRE ALLOCATION

FILE: USF2
 VERSION: 2.6 5/01/10
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LINE	CATEGORY	CODE	5	6
			DISTR	12/31/09
CABLE & WIRE FACILITIES				
1	1 Exchange Line	1CW	0.943357	11,810,558
2	2 Wideband & Exch Trnk	2CW	0.000000	0
3	3.1 Furn Another Co	31W	0.000000	0
4	3.2 Wideband Interexchange	32W	0.029928	374,693
5	3.3 Other Interexchange	33W	0.020079	251,385
6	4 Hos/Remote	4CW	0.006636	83,076
7	TOTAL	CWF	1.000000	12,519,713
8	CHECK TOTAL			12,519,713
9	DEPRECIATION EXPENSE			
10	General Support Fac	DEG	0.239134	630,678
11	COE Switching	DEC	0.108342	285,733
12	COE Transmission	DET	0.438299	1,155,942
13	Information O/T	DEI	0.000000	0
14	Cable & Wire Facilities	DEW	0.214225	564,982
15	TOTAL	DEPR	1.000000	2,637,335
16	CHECK TOTAL			2,637,335
17				

All West Communications, Inc. - Utah
 2009 Cost Study
 NON-CURRENT DEFERRED INCOME TAX ALLOCATION

FILE: USF2
 VERSION: 2.6 5/01/10
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A	B	C	F
LINE NO	DESCRIPTION	FROM USF LINE #	12/31/09
1	COE-SW	230	3,717,143
2			
3	COE-TR	240	13,747,737
4			
5	TOTAL COE		17,464,879
6			
7	CABLE & WIRE	255	12,519,713
8			
9	OTHER INVESTMENT		8,417,895
10			
11	TOTAL		38,402,487
12			
13		TO	
14		USF	DEF TAX
15		LINE #	ALLOCATED
16			
17	COE-SW	310	(103,551)
18		315	
19	COE-TR	320	(382,981)
20			
21	TOTAL COE	325	(486,532)
22			
23	CABLE & WIRE	330	(348,771)
24			
25	OTHER INVESTMENT		(234,503)
26			
27	TOTAL		(1,069,805)
28			
29	CHECK TOTAL DOT		(1,069,805)
	CHECK TOTAL DIRECT		0
	TOTAL		(1,069,805)

All West Communications, Inc. - Coalville
 2009 Cost Study
 USF ACCOUNTS

FILE: USF2
 VERSION: 2.6 5/01/10
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LINE	ACCNT OR CAT	DESCRIPTION	CODE	12/31/09
060		TOTAL LOOPS	TTLP	1,703
070	CAT 1.3	LOOPS	13LP	1,650
080		RESERVED		
160	2001	TEL PLANT IN SERVICE	TPIS	12,460,899
170	1220	MATERIAL & SUPLIES	M&S	150,582
190	3100	ACCUMULATED DEPR	ADPR	8,472,174
195	3400	ACCUM AMORT - TANG	AAT	0
200		RESERVED		
205		RESERVED		
210	4340	NONCUR DEF OPER I/T	DOT	0
220		NET PLANT INVESTMENT		4,139,307
230	2210	COE SWITCHING	COES	333,649
235	2220	COE OPERATORS	COEO	0
240	2230	COE TRANSMISSION	COET	3,303,949
245		TOTAL COE		3,637,599
250	CAT 4.13	CIRCUIT EQUIP	13C	3,107,469
255	2410	C&WF TOTAL	CWF	8,263,498
260	3100.2210	ACCUM DEPR COE SWITCH	ADCS	250,263
265	3100.2220	ACCUM DEPR COE OPER	ADCO	0
270	3100.2230	ACCUM DEPR COE TRANS	ADCT	2,555,617
275		TOTAL ACCUM DEPR COE		2,805,880
280	3100.2410	ACCUM DEPR C&WF	ADW	5,430,975
285		RESERVED		
290		RESERVED		
295		RESERVED		
300		RESERVED		
305		RESERVED		
310	4340.2210	NONCUR DEF OP I/T-COE 1	DOT	0
315	4340.2220	NONCUR DEF OP I/T-COE 2	DOT	0
320	4340.2230	NONCUR DEF OP I/T-COE 3	DOT	0
325		TOTAL NONCUR DEF TX-COE	DOT	0
330	4340.2410	NONCUR DEF TAX-C&WF		0
335	6110	NETWORK SUP-TOTAL	NSE	234
340	6110	NETWORK SUP-BENEFITS	NSEB	186
345	6110	NETWORK SUP-RENTS	NSER	0
350	6120	GENERAL SUP-TOTAL	GSE	39,924
355	6120	GENERAL SUP-BENEFITS	GSEB	1,251
360	6120	GENERAL SUP-RENTS	GSER	0

All West Communications, Inc. - Coalville
 2009 Cost Study
 USF ACCOUNTS

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LINE	ACCNT OR CAT	DESCRIPTION	CODE	12/31/09
365	6210	COE SWITCH-TOTAL	COS	27,367
370	6210	COE SWITCH-BENEFITS	COSB	7,437
375	6210	COE SWITCH-RENTS	COSR	0
380	6220	COE OPER-TOTAL		0
385	6220	COE OPER-BENEFITS		0
390	6220	COE OPER-RENTS		0
395	6230	COE TRANS-TOTAL	COT	18,192
400	6230	COE TRANS-BENEFITS	COTB	3,306
405	6230	COE TRANS-RENTS	COTR	0
410		COE - TOTAL		45,559
430	6410	C&WF EXP - TOTAL	CWE	109,342
435	6410	C&WF EXP - BENEFITS	CWEB	34,882
440	6410	C&WF EXP - RENTS	CWER	0
445		TOTAL PLANT SPECIFIC EXPENSES		195,059
450	6530	NETWORK OPER-TOTAL	NOE	0
455	6530	NETWORK OPER-BENEFITS	NOEB	0
510	6560.2210	DEPR/AMORT-COE SW	COESDPR	29,651
515	6560.2220	DEPR/AMORT-COE OP	1CODPR	0
520	6560.2230	DEPR/AMORT-COE TR	COETDPR	295,511
525		TOTAL DEPR/AMORT-COE		325,162
530	6560.2410	DEPR/AMORT-C&WF	DEW	340,408
535	6710	EXEC & PLAN-TOTAL	E&P	89,957
540	6710	EXEC & PLAN-BENEFITS	E&PB	15,949
550	6720	GEN & ADMIN-TOTAL	G&A	63,217
555	6720	GEN & ADMIN-BENEFITS	G&AB	8,289
565		TOTAL CORPORATE OPER EXP		153,173
600		BENEFITS-ALL OPER EXP	BALL	90,570
610		RENTS-ALL OPER EXP	RALL	0
620		RESERVED		
630		RESERVED		
650	7200	OPERATING TAXES	TAX	(59,662)
655	7240	OPERATING OTHER TAXES		0
700	2410	COST STUDY AVG C&WF FAC		8,139,798
710	CAT 1	COST STUDY AVG C&WF FAC		8,139,798
800	2680	AMORT TANG ASSETS		0
805	2680.2230	AMORT TANG-COE TRANS		0
810	CAT 4.13	AMORT TANG-COE TRANS		0
815		AMORT TANG ASSETS C&WF		0
820	CAT 1	AMORT TANG ASSETS C&WF ALLOC		0
830		AMORT EXPENSE - AMORT ASSETS		0

LINE	ACCT	DESCRIPTION	CODE	12/31/09	ADJUST- MENTS	7	8	9	BALANCE
1	2110	GENERAL SUPPORT FACILITIES	GSF	630,819	(71,516)				559,303
2	2210	CENTRAL OFFICE EQUIPMENT	COE	3,637,599	0				3,637,599
3	2351	INFORMATION ORIG/TERM	IOT	0	0				0
4	2411	CABLE & WIRE FACILITIES	CWF	8,263,498	0				8,263,498
5	2680	CAPITAL LEASES - GSF	CLG	0	0				0
6	2680	CAPITAL LEASES - COE	CLC	0	0				0
7	2680	CAPITAL LEASES - IOT	CLT	0	0				0
8	2680	CAPITAL LEASES - CWF	CLW	0	0				0
9	2680	LEASEHOLD IMPROVEMENTS	TLI	0	0				0
10	2680	INTANGIBLE ASSETS	ING	500	0				500
11	2001	TOTAL PLANT IN SERVICE	TPIS	12,532,416	(71,516)				12,460,899
12	1220	MATERIAL AND SUPPLIES	M&S	0	150,582				150,582
13	1402	RTB STOCK	RTB	0	0				0
14	1410	OTHER NONCURRENT ASSETS	ONA	0	0				0
15	1438	DEFERRED MAINTENANCE	DMR	0	0				0
16	1439	DEFERRED CHARGES	DFC	0	0				0
17	2002	PLANT HELD FOR FUTURE	PFU	0	0				0
18	2003	PLANT UNDER CONST. ST	PUC	0	10,254				10,254
19	2004	PLANT UNDER CONST LONG TERM	PUL	0	0				0
20	2005	TEL PLANT ADJUSTMENT	TPA	0	0				0
21		NON 2001 RATE BASE	NZ001	0	160,836				160,836
22	3100	ACC. DEPR. - GENERAL SUPPORT	ADG	(265,147)	29,827				(235,320)
23	3100	ACC. DEPR. - COE SWITCH	ADC	(250,263)	0				(250,263)
24	3100	ACC. DEPR. - COE TRANS	ADT	(2,555,617)	0				(2,555,617)
25	3100	ACC. DEPR. - INFO ORIG/TERM	ADI	0	0				0
26	3100	ACC. DEPR. - CABLE & WIRE	ADW	(5,430,975)	0				(5,430,975)
27		TOTAL ACCUM DEPR	ADPR	(8,502,002)	29,827				(8,472,174)
28	3200	ACCUM AMORT PLNT HELD FUTURE	AAP	0	0				0
29	3400	ACC AMORT TANGIBLE ASSETS	AAT	0	0				0
30	3500	ACC AMORT INTANGIBLES	AAI	(240)	0				(240)
31	3600	ACC AMORT PLANT ACQUISITION	AAA	0	0				0
32		TOTAL ACCUM AMORT	AMRT	(240)	0				(240)
33	4040	CUSTOMER DEPOSITS	CDP	0	(18,840)				(18,840)
34	4300	ACCUM. DEFERRED INC TAXES	DOT	0	0				0
35	4300	ACCUM DEF INC TAX GSF	DTG	0	0				0
36	4300	ACCUM DEF INC TAX COE SW	DTC	0	0				0
37	4300	ACCUM DEF INC TAX COE TR	DTT	0	0				0
38	4300	ACCUM DEF INC TAX IOT	DTI	0	0				0
39	4300	ACCUM DEF INC TAX CWF	DTW	0	0				0
40	4300	OTHER LONG TERM LIAB	OLL	0	0				0
41		TOTAL OTHER CREDITS		0	(18,840)				(18,840)
42		TOTAL RATE BASE		4,030,175	100,307				4,130,482

LINE	ACCT	DESCRIPTION	CODE	12/31/09	ADJUST- MENTS	BALANCE
43	6110	NETWORK SUPPORT	NSE	234	0	234
44	6120	GENERAL SUPPORT	GSE	45,029	(5,105)	39,924
45	6210	CENTRAL OFFICE SWITCHING	COS	27,367	0	27,367
46	6230	CENTRAL OFFICE TRANSMISSION	COT	18,192	0	18,192
47	6310	PUBLIC TELEPHONE	OTE	0	0	0
48	6400	CABLE & WIRE FACILITY	CWE	109,342	0	109,342
49	6512	PROVISIONING	OPP	0	0	0
50	6630	NETWORK OPERATION	NOE	0	0	0
51	6540	ACCESS EXPENSE	NAE	0	14,673	14,673
52		TOTAL PLANT SPEC. & NON SPEC.		200,164	9,568	209,732
53	6561	DEPR - GENERAL SUPPORT	DEG	36,815	(4,162)	32,653
54	6561	DEPR - COE SWITCHING	DEC	29,651	0	29,651
55	6561	DEPR - COE TRANSMISSION	DET	295,511	0	295,511
56	6561	DEPR - INFO ORIG/TERM	DEI	0	0	0
57	6561	DEPR - CABLE & WIRE	DEW	340,408	0	340,408
58	6563	AMORT - TANGIBLES	TNG	0	0	0
59	6564	AMORT - INTANGIBLES	AMI	25	0	25
60	6565	AMORT - OTHER	AEO	0	0	0
61		TOTAL DEPRECIATION & AMORT.		702,410	(4,162)	698,248
62	6610	MARKETING	MKE	14,377	(1,000)	13,377
63	6622	CUSTOMER SERVICES	CUS	35,251	0	35,251
64	6623	MESSAGE PROCESSING	MPE	0	0	0
65	6623	OTHER B & C	OBC	0	0	0
66	6623	CARRIER ACCESS B & C	CBC	0	0	0
67	6623	END USER B&C	EBC	0	0	0
68	6623	OTHER SERVICES EXPENSE	OTH	0	1,146	1,146
69		TOTAL CUSTOMER OPERATIONS		49,628	146	49,774
70	6700	EQUAL ACCESS EXPENSE	EOE	0	0	0
71	6710	EXECUTIVE	E&P	90,057	(100)	89,957
72	6720	GENERAL AND ADMINISTRATIVE	G&A	45,143	18,074	63,217
73		TOTAL CORPORATE OPERATIONS		135,199	17,974	153,173
74	7200	OPERATING TAX	OTX	45,176	(258)	44,918
75	7200	INCOME TAXES	FI/TS/IT/TC	(104,580)	0	(104,580)
76		TOTAL TAXES	TAX	(59,404)	(258)	(59,662)
77	7540	CUSTOMER DEPOSIT INTEREST	INT	921	0	921
78	7370	SPECIAL CHARGES	SCH	0	0	0
79	7100	OTHER INCOME & EXPENSE	OIE	0	0	0
80	7350	GAINS & LOSSES FROM DISPOSAL	GLD	0	0	0
81	7500	CAPITAL LEASE INTEREST	CLI	0	0	0
82	7600	EXTRAORDINARY ITEMS	EXO	0	0	0
83	7900	INCOME EFFECT JURIS RATE DIF	IJR	0	0	0
84		TOTAL OTHER EXPENSES		921	0	921
85		GRAND TOTAL OPERATING EXPENSES		1,028,918	23,268	1,052,186

All West Communications, Inc. - Coalville

2009 Cost Study

USF COE POWER AND COMMON ALLOCATION

USF COE ACCUMULATED DEPRECIATION ALLOCATION

FILE: USF2

VERSION: 2.6 5/01/10

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LINE NO	DESCRIPTION	CODE	1 DISTR	2 AMOUNT	3 DISTR W/O P&C	4 ALLOCATE PWR & COM	5 BALANCE	6 ALLOCATED ACCUM DEPR	7 ALLOCATED DEPR EXP
31	12/31/09								
32	Equal Access Equipment	EQA	0.000000	0	0.000000	0	0	0	0
33	1 Operator Systems	1CO	0.000000	0	0.000000	0	0	0	0
34	2 Tandem Switching	2CO	0.000000	0	0.000000	0	0	0	0
35	3 Local Switching	3CO	0.091453	332,670	0.091722	979	333,649	(250,263)	29,651
36	4.11 Wideband Exchange	11C	0.049009	178,276	0.049154	525	178,801	(138,303)	15,992
37	4.12 Exchange Trunk	12C	0.000000	0	0.000000	0	0	0	0
38	4.13 Exchange Line	13C	0.851757	3,098,349	0.854264	9,120	3,107,469	(2,403,638)	277,938
39	4.21 Furr Another Co	21C	0.000000	0	0.000000	0	0	0	0
40	4.22 Wideband Interexchange	22C	0.000000	0	0.000000	0	0	0	0
41	4.23 Other Interexchange	23C	0.004846	17,628	0.004860	52	17,680	(13,675)	1,581
42	4.3 Host/Remote	43C	0.000000	0	0.000000	0	0	0	0
43	Power & Common	P&C	0.002935	10,676	0.000000	(10,676)	0	0	0
44	TOTAL		1.000000	3,637,599	1.000000	0	3,637,599	(2,805,880)	325,162
45	CHECK TOTALS			3,637,599	0.091722			(250,263)	29,651
					0.908278			(2,555,617)	295,511

All West Communications, Inc. - Coalville
 2009 Cost Study
 USF CABLE & WIRE ALLOCATION

FILE: USF2
 VERSION: 2.6 5/01/10
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LINE	CATEGORY	CODE	DISTR	5	6
	CABLE & WIRE FACILITIES				
1	1 Exchange Line	1CW	1.000000	8,263,498	
2	2 Wideband & Exch Trnk	2CW	0.000000	0	
3	3.1 Furn Another Co	31W	0.000000	0	
4	3.2 Wideband Interexchange	32W	0.000000	0	
5	3.3 Other Interexchange	33W	0.000000	0	
6	4 Host/Remote	4CW	0.000000	0	
7	TOTAL	CWF	1.000000	8,263,498	
8	CHECK TOTAL			8,263,498	
9					
	DEPRECIATION EXPENSE				
10	General Support Fac	DEG	0.052415	36,815	
11	COE Switching	DIE	0.042215	29,651	
12	COE Transmission	DET	0.420725	295,511	
13	Information O/T	DEI	0.000000	0	
14	Cable & Wire Facilities	DEW	0.484645	340,408	
15	TOTAL	DEPR	1.000000	702,385	
16	CHECK TOTAL			702,385	
17					

All West Communications, Inc. - Coalville
 2009 Cost Study
 NON-CURRENT DEFERRED INCOME TAX ALLOCATION

FILE: USF2
 VERSION: 2.6 5/01/10
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A	B	C	F
LINE NO	DESCRIPTION	FROM USF LINE #	12/31/09
1	COE-SW	230	333,649
2			
3	COE-TR	240	3,303,949
4			
5	TOTAL COE		3,637,599
6			
7	CABLE & WIRE	255	8,263,498
8			
9	OTHER INVESTMENT		559,803
10			
11	TOTAL		12,460,899
12			
13		TO	
14		USF	DEF TAX
15		LINE #	ALLOCATED
16			
17	COE-SW	310	0
18		315	
19	COE-TR	320	0
20			
21	TOTAL COE	325	0
22			
23	CABLE & WIRE	330	0
24			
25	OTHER INVESTMENT		0
26			
27	TOTAL		0
28			
29	CHECK TOTAL DOT		0
	CHECK TOTAL DIRECT		0
	TOTAL		0

PART 36 SEPARATION PROGRAM

COMPANY: All West Communications, Inc. - Utah
 DESCRIPTION: 2009 Cost Study
 TIME PERIOD: 12/31/09

Line	Description	Source Allocator	TOTAL	MESSAGE TOLL SERVICE				PRIVATE LINE				OPTIONAL		CHCF		Local Exchange	
				INTERSTATE		INTRASTATE		INTERSTATE		INTRASTATE		M	N	O			
				InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA						
1	SUMMARY																
2	RATE BASE (INVESTMENT)																
3	General Support Facilities	GSF	8,492,940	2,397,627	883	4,350	2,530,047	0	0	0	0	0	0	0	0	0	2,712,707
4	Central Office Equipment	COE	19,609,688	6,257,027	1,367	11,846	5,356,205	0	0	0	0	0	0	0	0	0	4,585,959
5	Info Orig/Term Equipment	IOT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Cable & Wire Facilities	CWF	20,291,237	5,007,332	2,781	8,593	6,530,281	0	0	0	0	0	0	0	0	0	8,178,688
7	Tangible Assets	TTA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Intangible Assets	ING	2,000	565	0	1	596	0	0	0	0	0	0	0	0	0	639
9	Total 2001 Rate Base		48,395,865	13,662,551	5,031	24,790	14,417,128	0	0	0	0	0	0	0	0	0	15,457,993
10	Distribution	2001	1,000,000	0.282308	0.000104	0.000512	0.297900	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.319407
11																	
12	Non 2001 Rate Base	N2001RB	1,314,034	366,113	142	1,134	395,397	0	0	0	0	0	0	0	0	0	444,223
13	Accum Depr & Amort	TD&A	(32,428,956)	(9,562,928)	(3,157)	(17,102)	(9,477,511)	(2,932,687)	(2,932,687)	(2,932,687)	(2,932,687)	(2,932,687)	(2,932,687)	(2,932,687)	(2,932,687)	(2,932,687)	(9,872,729)
14	Other Credits	TOTHCR	(1,558,357)	(445,347)	(147)	(2,472)	(459,205)	(123,924)	(123,924)	(123,924)	(123,924)	(123,924)	(123,924)	(123,924)	(123,924)	(123,924)	(456,303)
15	NET RATE BASE		15,721,586	4,020,389	1,870	6,349	4,875,809	999,402	999,402	999,402	999,402	999,402	999,402	999,402	999,402	999,402	5,534,184
16	Distribution	NRB	1,000,000	0.255724	0.000119	0.000404	0.310135	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.352012
17																	
18	RATE OF RETURN	ROR	1,640,279	452,294	210	638	490,019	112,433	112,433	112,433	112,433	112,433	112,433	112,433	112,433	112,433	0.100500
19	RETURN ON INVESTMENT	15 * 18	1,000,000	0.275742	0.000128	0.000389	0.298741	0.068545	0.068545	0.068545	0.068545	0.068545	0.068545	0.068545	0.068545	0.068545	0.339080
20	Distribution	ROI	1,000,000	0.275742	0.000128	0.000389	0.298741	0.068545	0.068545	0.068545	0.068545	0.068545	0.068545	0.068545	0.068545	0.068545	0.339080
21																	
22	EXPENSES																
23	Plant Specific Expenses	PLNTSPE	1,804,030	522,298	175	957	528,664	174,292	174,292	174,292	174,292	174,292	174,292	174,292	174,292	174,292	545,603
24	Plant NonSpecific Expenses	PLNTNSPE	227,894	142,648	8	41	23,695	6,530	6,530	6,530	6,530	6,530	6,530	6,530	6,530	6,530	53,566
25	Depr & Amort Expense	TD&AE	3,237,969	817,682	332	1,721	977,119	388,232	388,232	388,232	388,232	388,232	388,232	388,232	388,232	388,232	988,639
26	Customer Operations Expense	TCUST	546,890	166,607	0	8,050	148,232	0	0	0	0	0	0	0	0	0	193,889
27	Corporate Operations Expense	TCORP	1,114,553	376,820	72	4,742	299,225	75,858	75,858	75,858	75,858	75,858	75,858	75,858	75,858	75,858	328,227
28	Operating Taxes	TOPTX	147,884	41,541	14	68	50,437	10,933	10,933	10,933	10,933	10,933	10,933	10,933	10,933	10,933	42,537
29	Other Income & Expense	TOIE	9,664	2,482	1	5	2,990	630	630	630	630	630	630	630	630	630	3,381
30	TOTAL EXPENSES	SUM(23:29)	7,088,884	2,070,077	602	15,584	2,030,362	656,476	656,476	656,476	656,476	656,476	656,476	656,476	656,476	656,476	2,155,841
31	Distribution	TEX	1,000,000	0.292017	0.000085	0.002198	0.286415	0.092506	0.092506	0.092506	0.092506	0.092506	0.092506	0.092506	0.092506	0.092506	0.304116
32																	
33	AFUDC	TAFUDC	(26,299)	(7,425)	(3)	(13)	(7,835)	(2,159)	(2,159)	(2,159)	(2,159)	(2,159)	(2,159)	(2,159)	(2,159)	(2,159)	(8,400)
34																	
35	INCOME TAXES																
36	Federal	FEDINCTAX	727,438	202,815	95	272	216,084	50,259	50,259	50,259	50,259	50,259	50,259	50,259	50,259	50,259	245,386
37	State	STATEINCTX	112,606	31,395	15	42	33,446	7,780	7,780	7,780	7,780	7,780	7,780	7,780	7,780	7,780	37,987
38																	
39	NET REVENUE REQUIREMENT	NRR	9,542,908	2,749,157	919	16,523	2,762,057	824,788	824,788	824,788	824,788	824,788	824,788	824,788	824,788	824,788	2,987,010
40	Distribution	NRR	1,000,000	0.288084	0.000096	0.001731	0.289436	0.086429	0.086429	0.086429	0.086429	0.086429	0.086429	0.086429	0.086429	0.086429	0.313008

PART 36 SEPARATION PROGRAM

File: Part 36
 VERSION: 2.6 5/01/10
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COMPANY: All West Communications, Inc. - Utah
 DESCRIPTION: 2009 Cost Study
 TIME PERIOD: 12/31/09

Line A	Description B	Source A C	TOTAL D	MESSAGE TOLL SERVICE						PRIVATE LINE						Local Exchange O			
				INTERSTATE		INTRASTATE		INTERSTATE		INTRASTATE		OPTIONAL	CHCF						
				InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA		M	N					
1	Account 2110 - GENERAL SUPPORT FACILITIES																		
2																			
3	Total General Support Facilities	GSF	8,492,940	2,397,627	883	4,350	2,530,047	697,254	0	0	150,072	0	0	0	0	0	0	2,712,707	0
4		ACIW	1,000,000	0.282308	0.000104	0.000512	0.297900	0.082098	0.000000	0.000000	0.017670	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.319407	0
5																			
6	Accounts 2210 - 2230 CENTRAL OFFICE EQUIPMENT																		
7																			
8	Equal Access Equipment	EOA	43,155	42,978	0	177	0	0	0	0	0	0	0	0	0	0	0	0	0
9		AEQA	1,000,000	0.995899	0.000000	0.004101	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0
10	Cat 1 Operator Systems	1CO	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11		ACCS	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0
12	Cat 2 Tandem Switching	2CO	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13		A2CO	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0
14	Cat 3 Local Switching	3CO	3,618,655	2,418,539	0	2,222	655,096	0	0	0	0	0	0	0	0	0	0	542,798	0
15		DEM	0.668353	0.668353	0	0.000614	0.181033	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.150000	0
16	Total COE Switching	COES	3,661,810	2,461,517	0	2,399	655,096	0	0	0	0	0	0	0	0	0	0	542,798	0
17		ACCOES	1,000,000	0.672213	0.000000	0.000655	0.178900	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.148232	0
18																			
19	Cat 4.11 Wideband Exchange	11C	2,893,947	0	0	0	0	2,893,947	0	0	0	0	0	0	0	0	0	0	0
20		A11C	1,000,000	0.000000	0.000000	0.000000	0.000000	1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0
21	Cat 4.12 Exchange Trunk	12C	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		A12C	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0
23	Cat 4.13 Exchange Line	13C	9,631,751	2,377,352	1,367	3,920	3,130,024	4,363	0	0	93,498	0	0	0	0	0	0	4,021,207	0
24		SPFLP	1,000,000	0.246825	0.000142	0.000407	0.324959	0.000455	0.000000	0.000000	0.009707	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.417495	0
25	Cat 4.21 Furn Another Co	21G	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26		FURANCO	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0
27	Cat 4.22 Wideband Interexch	22C	272,578	0	0	0	0	157,699	0	0	114,880	0	0	0	0	0	0	0	0
28		A22C	1,000,000	0.000000	0.000000	0.000000	0.000000	0.578544	0.000000	0.000000	0.421456	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0
29	Cat 4.23 Other Interexchange	23C	3,012,267	1,334,808	0	5,284	1,519,296	5,662	0	0	147,216	0	0	0	0	0	0	0	0
30		A23C	1,000,000	0.443124	0.000000	0.001754	0.504370	0.001880	0.000000	0.000000	0.048872	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0
31	Cat 4.3 Hos/Remote	43C	137,334	83,349	0	243	51,788	0	0	0	0	0	0	0	0	0	0	1,954	0
32		A43C	1,000,000	0.606907	0.000000	0.001770	0.377097	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.014226	0
33	Total COE Transmission	COET	15,947,878	3,795,510	1,367	9,447	4,701,109	3,061,691	0	0	355,594	0	0	0	0	0	0	4,023,160	0
34		ACCOET	1,000,000	0.237995	0.000086	0.000592	0.294780	0.191981	0.000000	0.000000	0.022297	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.252269	0
35																			
36																			
37																			
38	Total Central Office Equipment	COE	19,609,688	6,257,027	1,367	11,846	5,356,205	3,061,691	0	0	355,594	0	0	0	0	0	0	4,565,959	0
39		ACOE	1,000,000	0.319078	0.000070	0.000604	0.273141	0.156132	0.000000	0.000000	0.018134	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.232842	0

PART 36 SEPARATION PROGRAM

COMPANY: All West Communications, Inc. - Utah
 DESCRIPTION: 2009 Cost Study
 TIME PERIOD: 12/31/09

Line A	Description B	Source Allocator C	TOTAL D	MESSAGE TOLL SERVICE						PRIVATE LINE						OPTIONAL M	CHCF N	Local Exchange O
				INTERSTATE		INTRA-STATE		INTERSTATE		INTRA-STATE		INTERSTATE		INTRA-STATE				
				InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA			
1	Account 2310 INFORMATION ORIGINATION/TERMINATION EQUIPMENT																	
2																		
3	Total Info Orig/Term Equip	IOT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
4		SPF	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
5																		
6	Account 2410 - CABLE & WIRE FACILITIES																	
7																		
8	Cat 1 Exchange Line	1CW	19,586,488	4,834,425	2,781	7,972	6,365,008	8,912	0	0	0	0	0	0	0	0	0	
9		SPFLP	1,000,000	0.246825	0.000142	0.000407	0.324959	0.000455	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
10	Cat 2 Wideband & Exch Trnk	2CW	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
11		A2CW	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
12	Cat 3.1 Furn Another Co	31W	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
13		FURANCO	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
14	Cat 3.2 Wideband Interexch	32W	351,956	0	0	0	0	204,926	0	0	0	0	0	0	0	0	0	
15		A32W	1,000,000	0.000000	0.000000	0.000000	0.000000	0.581965	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
16	Cat 3.3 Other Interexch	33W	252,272	111,900	0	443	127,366	360	0	0	0	0	0	0	0	0	0	
17		A33W	1,000,000	0.443569	0.000000	0.001756	0.504876	0.001425	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
18	Cat 4 Host/Remote	4CW	100,521	61,007	0	178	37,906	0	0	0	0	0	0	0	0	0	1,430	
19		A4CW	1,000,000	0.606907	0.000000	0.001770	0.377097	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.014226	
20																		
21	Total Cable & Wire Facilities	CWF	20,291,237	5,007,332	2,781	8,593	6,530,281	214,098	0	0	0	0	0	0	0	0	8,178,688	
22		ACWF	1,000,000	0.246773	0.000137	0.000423	0.321828	0.010551	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.403065	
23																		
24	Total COE IOT & CWF	CIW	39,900,925	11,264,359	4,148	20,439	11,886,485	3,275,788	0	0	0	0	0	0	0	0	12,744,647	
25		ACIW	1,000,000	0.282308	0.000104	0.000512	0.287900	0.082098	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.319407	
26																		
27	CAPITAL LEASES:																	
28	General Support Facilities	CLG	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
29		ACIW	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
30	Central Office Equipment	CLC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
31		ACOE	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
32	Information Orig/Term	CLT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
33		SPF	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
34	Cable & Wire Facilities	CLW	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
35		ACWF	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
36	Total Capital Leases		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
37			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
38																		
39																		

PART 36 SEPARATION PROGRAM

File: Part 36
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COMPANY: All West Communications, Inc. - Utah
 DESCRIPTION: 2009 Cost Study
 TIME PERIOD: 12/31/09

Part 36

Line	A	Description	B	Source	C	TOTAL		MESSAGE TOLL SERVICE				PRIVATE LINE				OPTIONAL		CHCF		Local Exchange		
						D	E	F	G	H	I	J	K	L	M	N	O					
						InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA			
1		Leasehold Improvements		TLI		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2				A2001		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
3		Total Tangible Assets		TTA		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4				ATTA		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
5																						
6																						
7																						
8		INTANGIBLE ASSETS		ING		2.000	565	0	1	596	0	164	0	0	35	0	0	0	0	0	0	639
9				A2001		1.000000	0.282308	0.000104	0.000512	0.297900	0.082098	0.082098	0.000000	0.017670	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.319407
10																						
11		TOTAL 2001 RATE BASE		2001		48,395,865	13,662,551	5,031	24,790	14,417,128	3,973,207	0	855,166	0	0	0	0	0	0	0	0	15,457,993
12				A2001		1,000,000	0.282308	0.000104	0.000512	0.297900	0.082098	0.082098	0.000000	0.017670	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.319407
13																						
14																						
15		RATE BASE ITEMS NOT IN 2001																				
16																						
17		2002 Plant Held Future Use		PFU		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18				A2001		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
19		2003 Plant Under Constr ST		PUC		830,811	234,945	86	426	247,499	68,208	0	14,661	0	0	0	0	0	0	0	0	265,367
20				A2001		1,000,000	0.282308	0.000104	0.000512	0.297900	0.082098	0.082098	0.000000	0.017670	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.319407
21		2004 Plant Under Constr LT		PUL		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22				A2001		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
23		2005 Plant Acquisition Adj		TPA		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24				A2001		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
25		1220 Material & Supplies		M&S		321,900	79,436	44	136	103,596	3,396	0	5,544	0	0	0	0	0	0	0	0	129,747
26				ACWF		1,000,000	0.246773	0.000137	0.000423	0.321828	0.010551	0	0.024722	0	0	0	0	0	0	0	0	0.403065
27		1402 RTB Stock		RTB		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28				A2001		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
29		Cash Working Capital		CWC		161,323	52,132	11	572	44,302	11,202	0	3,994	0	0	0	0	0	0	0	0	49,110
30				ACEXP		1,000,000	0.323155	0.000071	0.003544	0.274615	0.069436	0	0.024760	0	0	0	0	0	0	0	0	0.304418
31		Other Noncurrent Assets		ONA		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32				A2001		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
33		Deferred Maint & Reire		DMR		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34				A2001		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
35		Deferred Charges		DFC		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36				A2001		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
37																						
38		Total Non 2001 Rate Base		N2001RB		1,314,034	366,113	142	1,134	395,397	82,806	0	24,219	0	0	0	0	0	0	0	0	444,223
39				AN2001RB		1,000,000	0.278618	0.000108	0.000863	0.300903	0.063017	0.000000	0.018431	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.338061

PART 36 SEPARATION PROGRAM

File: Part 36
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COMPANY: All West Communications, Inc. - Utah
 DESCRIPTION: 2009 Cost Study
 TIME PERIOD: 12/31/09

Line A	Description B	Source Allocatior C	TOTAL D	MESSAGE TOLL SERVICE						PRIVATE LINE						CHCF M N	Local Exchange O
				INTERSTATE		INTRASTATE		INTERSTATE		INTRASTATE		INTERSTATE		INTRASTATE			
				InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA		
1	Account 3100 - ACCUMULATED DEPRECIATION																
2	General Support Facilities	ADG	(5,647,705)	(1,594,394)	(2,893)	(1,682,451)	(463,666)	0	0	(99,796)	0	0	0	0	0	(1,803,918)	
3		ACIW	1,000,000	0.282308	0.000512	0.297900	0.082098	0.000000	0.000000	0.017670	0.000000	0.000000	0.000000	0.000000	0.000000	0.319407	
4	Central Office Equipment	ADC	(3,447,907)	(2,317,729)	(2,258)	(616,829)	0	0	0	0	0	0	0	0	0	(511,091)	
5	Switching	ACOES	1,000,000	0.672213	0.000655	0.178900	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.148232	
6	Central Office Equipment	ADT	(12,250,970)	(2,915,665)	(7,257)	(3,611,336)	(2,351,954)	0	0	(273,163)	0	0	0	0	0	(3,090,544)	
7	Transmission	ACOET	1,000,000	0.237995	0.000086	0.294780	0.191981	0.000000	0.000000	0.022297	0.000000	0.000000	0.000000	0.000000	0.000000	0.252269	
8	Information Orig/Term	ADI	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9		SPF	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
10	Cable & Wire Facilities	ADW	(11,081,647)	(2,734,653)	(4,693)	(3,566,380)	(116,925)	0	0	(190,853)	0	0	0	0	0	(4,466,624)	
11		ACWF	1,000,000	0.246773	0.000423	0.321828	0.101051	0.000000	0.000000	0.017222	0.000000	0.000000	0.000000	0.000000	0.000000	0.403065	
12	Total Account 3100 Accumulated Depr		(32,428,229)	(9,562,440)	(3,156)	(9,476,996)	(2,932,545)	0	0	(563,812)	0	0	0	0	0	(9,872,178)	
13			1,000,000	0.294880	0.000097	0.292245	0.090432	0.000000	0.000000	0.017386	0.000000	0.000000	0.000000	0.000000	0.000000	0.304432	
14																	
15																	
16																	
17	Accounts 3200 through 3600 ACCUMULATED DEPRECIATION & AMORTIZATION																
18																	
19	3200 Plant Held Future	AAP	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
20		A2001	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
21	3400 Tangible Assets	AAT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
22		A2001	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
23	3500 Intangible Assets	AAI	(1,727)	(488)	(1)	(514)	(142)	0	0	(31)	0	0	0	0	0	(552)	
24		A2001	1,000,000	0.282308	0.000104	0.297900	0.082098	0.000000	0.000000	0.017670	0.000000	0.000000	0.000000	0.000000	0.000000	0.319407	
25	3600 Plant Acquisition Adjust	AAA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
26		A2001	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
27																	
28	Total Accts 3200 Through 3600		(1,727)	(488)	(1)	(514)	(142)	0	0	(31)	0	0	0	0	0	(552)	
29			1,000,000	0.282308	0.000104	0.297900	0.082098	0.000000	0.000000	0.017670	0.000000	0.000000	0.000000	0.000000	0.000000	0.319407	
30																	
31																	
32	Total Accum Depr & Amort	TD&A	(32,429,956)	(9,562,928)	(3,157)	(9,477,511)	(2,932,687)	0	0	(563,843)	0	0	0	0	0	(9,872,729)	
33			1,000,000	0.294879	0.000097	0.292246	0.090431	0.000000	0.000000	0.017386	0.000000	0.000000	0.000000	0.000000	0.000000	0.304432	
34																	
35	NET TELEPHONE PLANT	2001-AD&A	15,965,909	4,099,623	7,688	4,939,617	1,040,520	0	0	291,323	0	0	0	0	0	5,585,264	
36		AN/TP	1,000,000	0.256774	0.000117	0.309385	0.065171	0.000000	0.000000	0.018247	0.000000	0.000000	0.000000	0.000000	0.000000	0.349824	
37																	
38																	
39																	

PART 36 SEPARATION PROGRAM

File: Part 36
 VERSION: 2.6 5/01/10
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COMPANY: All West Communications, Inc. - Utah
 DESCRIPTION: 2009 Cost Study
 TIME PERIOD: 12/31/09

Line A	Description B	Source Allocator C	TOTAL D	MESSAGE TOLL SERVICE						PRIVATE LINE						CHCF		Local Exchange O	
				INTERSTATE		INTRA STATE		INTERSTATE		INTRA STATE		INTERSTATE		INTRA STATE		M	N		
				InterLATA E	IntraLATA F	InterLATA G	IntraLATA H	InterLATA I	IntraLATA J	InterLATA K	IntraLATA L								
1	Account 4340 ACCUMULATED DEFERRED INCOME TAX																		
2																			
3	General Support Facilities	DTG	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4		AGSF	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
5	Central Office Equipment	DTC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6		Switching	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
7	Central Office Equipment	DTT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8		Transmission	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
9	Information Orig/Term	DTI	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10		AIOI	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
11	Cable & Wire Facilities	DTW	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12		ACWF	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
13	Tangible Assets																		
14			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
15	Intangible Assels																		
16			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
17	Plant Held Future Use																		
18			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
19	Plant Acquisition Adjustment																		
20			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
21	Unclassified	DOT	(1,045,333)	(295,106)	(109)	(535)	(311,405)	(85,820)	0	0	0	0	(18,471)	0	0	0	0	0	0
22		AZOO1	1,000000	0.282308	0.000104	0.000512	0.297900	0.082098	0.000000	0.000000	0.000000	0.000000	0.017670	0.000000	0.000000	0.000000	0.000000	0.000000	0.319407
23																			
24	Total Deferred Income Tax	TDOT	(1,045,333)	(295,106)	(109)	(535)	(311,405)	(85,820)	0	0	0	0	(18,471)	0	0	0	0	0	(333,887)
25		ADOT	1,000000	0.282308	0.000104	0.000512	0.297900	0.082098	0.000000	0.000000	0.000000	0.000000	0.017670	0.000000	0.000000	0.000000	0.000000	0.000000	0.319407
26																			
27	OTHER CREDITS																		
28																			
29	Other Longterm Liabilities	OLL	(416,629)	(123,028)	(29)	(1,887)	(119,085)	(30,190)	0	0	0	0	(11,784)	0	0	0	0	0	(130,627)
30		ABIG3	1,000000	0.295294	0.000068	0.004530	0.285829	0.072462	0.000000	0.000000	0.000000	0.000000	0.028284	0.000000	0.000000	0.000000	0.000000	0.000000	0.313533
31	Customer Deposits	CDP	(96,395)	(27,213)	(10)	(49)	(28,716)	(7,914)	0	0	0	0	(1,703)	0	0	0	0	0	(30,789)
32		AZOO1	1,000000	0.282308	0.000104	0.000512	0.297900	0.082098	0.000000	0.000000	0.000000	0.000000	0.017670	0.000000	0.000000	0.000000	0.000000	0.000000	0.319407
33																			
34	Total Other Credits	TOTHCR	(513,024)	(150,241)	(39)	(1,937)	(147,801)	(38,104)	0	0	0	0	(13,487)	0	0	0	0	0	(161,416)
35		ATOTHCR	1,000000	0.292854	0.000075	0.003775	0.288097	0.074273	0.000000	0.000000	0.000000	0.000000	0.026289	0.000000	0.000000	0.000000	0.000000	0.000000	0.314637
36																			
37																			
38	TOTAL NET RATE BASE	TNRB	15,721,586	4,020,389	1,870	6,349	4,875,809	999,402	0	0	0	0	283,584	0	0	0	0	0	5,534,184
39	(NET INVESTMENT)																		

PART 36 SEPARATION PROGRAM

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COMPANY: All West Communications, Inc. - Utah
 DESCRIPTION: 2009 Cost Study
 TIME PERIOD: 12/31/09

Line	Description	Source Allocator	TOTAL	MESSAGE TOLL SERVICE						PRIVATE LINE						CHCF	Local Exchange	
				INTERSTATE		INTRASTATE		INTERSTATE		INTRASTATE		OPTIONAL		M	N			O
				InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA					
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O				
1	PLANT SPECIFIC OPERATING EXPENSES																	
2																		
3	6110 Network Support Exp	NSE	10,932	3,086	0	6	3,257	897	0	0	0	193	0	0	0	3,452		
4		ACIW	1,000,000	0.282308	0.000104	0.000512	0.297900	0.082098	0.000000	0.000000	0.000000	0.017670	0.000000	0.000000	0.000000	0.319407		
5	6120 General Support Exp	GSE	398,870	112,604	41	204	118,823	32,746	0	0	0	7,048	0	0	0	127,402		
6		ACIW	1,000,000	0.282308	0.000104	0.000512	0.297900	0.082098	0.000000	0.000000	0.000000	0.017670	0.000000	0.000000	0.000000	0.319407		
7	6210 Central Office Switching	COS	589,089	167,966	41	356	160,904	91,975	0	0	0	10,682	0	0	0	137,165		
8		ACOE	1,000,000	0.319078	0.000070	0.000604	0.273141	0.156132	0.000000	0.000000	0.000000	0.018134	0.000000	0.000000	0.000000	0.232842		
9	6220 Operator Systems Exp	OSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
10		ACOE	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		
11	6230 Central Office Trans Exp	COT	275,981	88,059	19	167	75,382	43,089	0	0	0	5,005	0	0	0	64,260		
12		ACOE	1,000,000	0.319078	0.000070	0.000604	0.273141	0.156132	0.000000	0.000000	0.000000	0.018134	0.000000	0.000000	0.000000	0.232842		
13	6310 Info Orig/Term Exp	OTE	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
14		SPF	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		
15	6400 Cable & Wire Fac Exp	CWE	529,158	130,582	73	224	170,298	5,583	0	0	0	9,113	0	0	0	213,285		
16		ACWF	1,000,000	0.246773	0.000137	0.000423	0.321828	0.010551	0.000000	0.000000	0.000000	0.017222	0.000000	0.000000	0.000000	0.403085		
17																		
18	Total Plant Specific Expense	PLNTSPEX	1,804,030	522,298	175	957	528,664	174,292	0	0	0	32,041	0	0	0	545,663		
19		APLNTSPEX	1,000,000	0.289517	0.000097	0.000530	0.293046	0.096613	0.000000	0.000000	0.000000	0.017761	0.000000	0.000000	0.000000	0.302436		
20																		
21	PLANT NONSPECIFIC OPERATING EXPENSES																	
22																		
23	6510 Other Prop & Equip	OPP	78,496	22,160	8	40	23,384	6,444	0	0	0	1,387	0	0	0	25,072		
24		AZOO1	1,000,000	0.282308	0.000104	0.000512	0.297900	0.082098	0.000000	0.000000	0.000000	0.017670	0.000000	0.000000	0.000000	0.319407		
25	6530 Network Operation Exp	NOE	1,045	295	1	1	311	86	0	0	0	18	0	0	394			
26		ACIW	1,000,000	0.282308	0.000104	0.000512	0.297900	0.082098	0.000000	0.000000	0.000000	0.017670	0.000000	0.000000	0.000000	0.319407		
27	6540 Access Expense	NAE	148,353	120,193	0	0	0	0	0	0	0	0	0	0	0	28,160		
28		INTERSTATE	1,000,000	0.810182	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.169818		
29																		
30	Total Plant NonSpecific Exp	PLNTNSPEX	227,894	142,648	8	41	23,695	6,530	0	0	0	1,406	0	0	0	53,566		
31		APLNTNSPEX	1,000,000	0.625940	0.000036	0.000179	0.103975	0.028654	0.000000	0.000000	0.000000	0.006167	0.000000	0.000000	0.000000	0.235048		
32																		
33																		
34																		
35																		
36																		
37																		
38																		
39																		

PART 36 SEPARATION PROGRAM

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COMPANY: All West Communications, Inc. - Utah
 DESCRIPTION: 2009 Cost Study
 TIME PERIOD: 12/31/09

Line	Description	Source Allocator	TOTAL	MESSAGE TOLL SERVICE						PRIVATE LINE						CHCF	OPTIONAL	Local Exchange
				INTERSTATE		INTRASTATE		INTERSTATE		INTRASTATE		INTERSTATE		INTRASTATE				
				InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA			
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O				
1	6561 DEPRECIATION EXPENSE - TPIS																	
2																		
3	General Support Facilities	DEG	592,199	167,183	62	303	176,416	48,618	0	0	0	10,464	0	0	0	189,153		
4		ACIW	1,000,000	0.282308	0.000104	0.000512	0.297900	0.082098	0.000000	0.000000	0.000000	0.017670	0.000000	0.000000	0.000000	0.319407		
5	Central Office Equipment	DEC	29,827	20,050	0	20	5,336	0	0	0	0	0	0	0	0	4,421		
6		ACOES	1,000,000	0.672213	0.000000	0.000655	0.178900	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.148232		
7	Central Office Equipment	DET	1,719,731	409,287	147	1,019	506,942	330,156	0	0	0	38,345	0	0	0	433,835		
8	Transmission	ACOET	1,000,000	0.237985	0.000086	0.000592	0.294780	0.191981	0.060090	0.000000	0.000000	0.022297	0.000000	0.000000	0.000000	0.252269		
9	Infor Orig/Term Equipment	DEI	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
10		SPF	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		
11	Cable & Wire Facilities	DEW	896,187	221,155	123	380	288,418	9,456	0	0	0	15,435	0	0	0	361,221		
12		ACWF	1,000,000	0.246773	0.000137	0.000423	0.321828	0.010551	0.000000	0.000000	0.000000	0.017222	0.000000	0.000000	0.000000	0.403065		
13																		
14	Total 6561 Depreciation Exp	TDE	3,237,944	817,674	332	1,721	977,111	388,230	0	0	0	64,244	0	0	0	988,631		
15			1,000,000	0.252529	0.000102	0.000532	0.301769	0.119900	0.000000	0.000000	0.000000	0.019841	0.000000	0.000000	0.000000	0.305327		
16																		
17																		
18	6562 Depr Plant Held Future	DPH	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
19		AZOO1	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		
20																		
21	6563 Amort Tangible Assets	TNG	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
22		AZOO1	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		
23																		
24	6564 Amort Intangible Assets	AMI	25	7	0	0	7	2	0	0	0	0	0	0	0	8		
25		AZOO1	1,000,000	0.282308	0.000104	0.000512	0.297900	0.082098	0.000000	0.000000	0.000000	0.017670	0.000000	0.000000	0.000000	0.319407		
26																		
27	6565 Amort Plant Acquisition	AEO	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
28		AZOO1	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		
29																		
30																		
31	Total Depr & Amort Expense	TD&AEX	3,237,969	817,662	332	1,721	977,119	388,232	0	0	0	64,245	0	0	0	988,639		
32		ATD&AEX	1,000,000	0.252529	0.000102	0.000532	0.301769	0.119900	0.000000	0.000000	0.000000	0.019841	0.000000	0.000000	0.000000	0.305327		
33																		
34																		
35																		
36																		
37																		
38																		
39																		

PART 36 SEPARATION PROGRAM

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COMPANY: All West Communications, Inc. - Utah
 DESCRIPTION: 2009 Cost Study
 TIME PERIOD: 12/31/09

Line A	Description B	Source Allocator C	TOTAL		MESSAGE TOLL SERVICE						PRIVATE LINE						CHCF		Local Exchange O
			D	E	INTERSTATE		INTRASTATE		INTERSTATE		INTRASTATE		M	N					
					InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA							
1	Account 6620 Cat 2 CUSTOMER SERVICES EXPENSE																		
2		MPE	15,908	6,147	0	66	9,695	0	0	0	0	0	0	0	0	0	0	0	
3	Toll Ticket Processing	AMPE	1,000,000	0,386,425	0,000,000	0,004,142	0,609,433	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	
4			0																
5	Local Message Processing		0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	
6			23,164	11,582	0	39	11,543	0	0	0	0	0	0	0	0	0	0	0	
7	Carrier Access B&C		1,000,000	0,500,000	0,000,000	0,001,690	0,498,310	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	
8			33,181	9,894	0	5,823	5,820	0	0	0	0	0	0	0	0	0	0	11,643	
9	Other B&C		1,000,000	0,298,200	0,000,000	0,175,500	0,175,400	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,350,900	
10	End User B&C		1,746	1,746	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
11			1,000,000	1,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	
12	Total Account 6620 Cat 2		73,999	29,370	0	5,928	27,058	0	0	0	0	0	0	0	0	0	0	11,643	
13			1,000,000	0,396,698	0,000,000	0,080,113	0,365,648	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,157,342	
14																			
15			225,953	64,041	0	7,914	52,514	0	0	0	0	0	0	0	0	0	0	101,495	
16	Total Acct 6620 Cat 1 + Cat 2	AS1&2	1,000,000	0,283,412	0,000,000	0,035,022	0,232,402	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,449,164	
17																			
18																			
19	Cat 3 CUSTOMER SERVICES		12,882	10,378	0	122	812	0	0	0	0	0	0	0	0	0	0	1,570	
20			1,000,000	0,805,620	0,000,000	0,009,471	0,063,034	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,12,1875	
21																			
22	Total 6610 + 6620		546,890	166,607	0	8,050	148,232	0	0	0	0	0	30,113	0	0	0	0	193,889	
23			1,000,000	0,304,644	0,000,000	0,014,720	0,271,045	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,055,061	0,000,000	0,000,000	0,000,000	0,000,000	0,354,529	
24																			
25	Big Three Expenses		1,942,164	573,509	133	8,798	555,127	140,734	0	0	0	0	54,931	0	0	0	0	608,932	
26			1,000,000	0,295,294	0,000,068	0,004,530	0,285,829	0,072,462	0,000,000	0,000,000	0,000,000	0,000,000	0,028,284	0,000,000	0,000,000	0,000,000	0,000,000	0,313,533	
27																			
28	CORPORATE OPERATIONS EXPENSES																		
29																			
30	6710 Executive & Planning	E&P	309,052	91,261	21	1,400	88,336	22,395	0	0	0	0	8,741	0	0	0	0	96,898	
31		ABIG3	1,000,000	0,295,294	0,000,068	0,004,530	0,285,829	0,072,462	0,000,000	0,000,000	0,000,000	0,000,000	0,028,284	0,000,000	0,000,000	0,000,000	0,000,000	0,313,533	
32	6720 General & Administrative	DG&A	805,501	285,559	51	3,342	210,889	53,464	0	0	0	0	20,868	0	0	0	0	231,329	
33		ABIG3	1,000,000	0,354,511	0,000,063	0,004,149	0,261,811	0,066,373	0,000,000	0,000,000	0,000,000	0,000,000	0,025,907	0,000,000	0,000,000	0,000,000	0,000,000	0,287,186	
34	6720 Equal Access	EQE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
35		AEQE	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	
36																			
37	Total Corporate Operations	TCORP	1,114,553	376,820	72	4,742	299,225	75,858	0	0	0	0	29,609	0	0	0	0	328,227	
38		ATCORP	1,000,000	0,338,091	0,000,064	0,004,255	0,268,471	0,068,062	0,000,000	0,000,000	0,000,000	0,000,000	0,026,566	0,000,000	0,000,000	0,000,000	0,000,000	0,294,492	
39																			

PART 36 SEPARATION PROGRAM

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COMPANY: All West Communications, Inc. - Utah
 DESCRIPTION: 2009 Cost Study
 TIME PERIOD: 12/31/09

Line A	Description B	Source Allocator C	TOTAL D	MESSAGE TOLL SERVICE				PRIVATE LINE				OPTIONAL		CHCF		Local Exchange O	
				INTERSTATE		INTRA STATE		INTERSTATE		INTRA STATE		M	N	N	O		
				InterLATA E	IntraLATA F	InterLATA G	IntraLATA H	InterLATA I	IntraLATA J	InterLATA K	IntraLATA L						
1	FEDERAL INCOME TAX COMPUTATION																
2		ROI	1,640,279	452,294	210	638	490,019	112,433	0	28,500	0	0	0	0	0	0	596,185
3	Return On Investment	FIX	(232,769)	(59,769)	(27)	(112)	(72,015)	(15,170)	0	(4,247)	0	0	0	0	0	0	(81,428)
4	Interest Expense	INCDJFT	4,574	1,175	1	2	1,415	298	0	.83	0	0	0	0	0	0	1,600
5	Income Adjustments FIT	ITC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Amortization of ITC	SUM(3:6)	1,412,085	393,699	184	528	419,419	97,561	0	24,336	0	0	0	0	0	0	476,357
7	Base Federal Inc Tax		1,000,000	0.278607	0.000130	0.000374	0.297021	0.069090	0.000000	0.017234	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.337343
8	Allocated Rate Level		75,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Fed Tax Base [Allocation %		0	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
10			0														
11																	
12	Federal Tax Base By Rate Level																
13	50,000	15.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	25,000	25.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	25,000	34.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	235,000	39.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	9,665,000	34.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	5,000,000	35.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	3,333,333	38.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	0	34%	(1,412,085)	(393,699)	(184)	(528)	(419,419)	(97,561)	0	(24,336)	0	0	0	0	0	0	(476,357)
21																	
22	15,000	17.65%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	18,333	33.33%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	22,250	51.52%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	63,933	63.93%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	34,000	51.52%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	34,450	53.85%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	35,000	61.29%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	35,000	51.52%	727,438	202,815	95	272	216,064	50,259	0	12,537	0	0	0	0	0	0	245,396
30	Total Tax		727,438	202,815	95	272	216,064	50,259	0	12,537	0	0	0	0	0	0	245,396
31	Less Credits		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	Net Federal Income Tax	FEDINCTX	727,438	202,815	95	272	216,064	50,259	0	12,537	0	0	0	0	0	0	245,396
33		AFIT	1,000,000	0.278607	0.000130	0.000374	0.297021	0.069090	0.000000	0.017234	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.337343
34																	
35	EFFECTIVE TAX RATE		34.00%														

PART 36 SEPARATION PROGRAM

COMPANY: All West Communications, Inc. - Utah
 DESCRIPTION: 2009 Cost Study
 TIME PERIOD: 12/31/09

Line	Description	Source Allocator	TOTAL	MESSAGE TOLL SERVICE				PRIVATE LINE				OPTIONAL		CHCF		Local Exchange	
				InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	M	N	M	N		O
1	STATE INCOME TAX COMPUTATION																
2	Return On Investment	ROI	1,640,279	452,294	210	638	490,019	112,433	0	0	28,500	0	0	0	0	0	556,185
3	Interest Expense	INTEXP	(232,769)	(59,769)	(27)	(112)	(72,015)	(15,170)	0	(4,247)	0	0	0	0	0	0	(81,428)
4	Income Adjustment SIT	INCAJUST	4,574	1,175	1	2	1,415	298	0	83	0	0	0	0	0	0	1,600
5	Federal Tax	FEDTX	727,438	202,815	95	272	216,064	50,259	0	12,537	0	0	0	0	0	0	245,396
6	Base State Inc Tax	SUM(3:6)	2,139,522	596,514	278	800	635,483	147,820	0	36,873	0	0	0	0	0	0	721,754
7	Allocated Rate Level		1,000,000	0,278807	0,000130	0,000374	0,297021	0,069090	0,000000	0,017234	0,000000	0,000000	0,000000	0,000000	0,000000	0,000000	0,337943
8	State Tax Base Allocation %		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	State Tax Base By Rate Level		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Effective Rate Gross-up Rate		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	0.00%		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	5.00%		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	0.00%		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	0.00%		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	0.00%		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	5.00%		(2,139,522)	(596,514)	(278)	(800)	(635,483)	(147,820)	0	(36,873)	0	0	0	0	0	0	(721,754)
17	0.00%		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	5.26%		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	0.00%		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	0.00%		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	0.00%		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	5.26%		112,606	31,395	15	42	33,446	7,780	0	1,941	0	0	0	0	0	0	37,987
23	Total Tax		112,606	31,395	15	42	33,446	7,780	0	1,941	0	0	0	0	0	0	37,987
24	Less Credits		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Net State Income Tax	STINCTX	112,606	31,395	15	42	33,446	7,780	0	1,941	0	0	0	0	0	0	37,987
26		ASIT	1,000,000	0,278807	0,000130	0,000374	0,297021	0,069090	0,000000	0,017234	0,000000	0,000000	0,000000	0,000000	0,000000	0,000000	0,337943
27																	
28	CASH WORKING CAPITAL COMPUTATION																
29	Total Expenses	TEX	7,088,884	2,070,077	602	15,584	2,030,362	656,476	0	159,943	0	0	0	0	0	0	2,155,841
30	Add Back Rent Revenue		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	Less Non Cash Expenses:																
32	Depreciation & Amortization	TD&AE	3,237,969	817,682	332	1,721	977,119	388,232	0	64,245	0	0	0	0	0	0	988,639
33	Net Cash Expense Before Taxes		3,850,916	1,252,395	270	13,863	1,063,243	268,244	0	95,698	0	0	0	0	0	0	1,167,203
34	Federal Income Taxes	FIT/ITC	(142,734)	(39,356)	(18)	(56)	(42,641)	(9,784)	0	(2,480)	0	0	0	0	0	0	(48,396)
35	State Income Taxes	SIT	(15,441)	(4,258)	(2)	(6)	(4,613)	(1,058)	0	(268)	0	0	0	0	0	0	(5,236)
36	Interest Expense	FIX	232,769	59,769	27	112	72,015	15,170	0	4,247	0	0	0	0	0	0	81,428
37	Total Cash Expenses		3,925,510	1,268,549	277	13,913	1,078,005	272,571	0	97,197	0	0	0	0	0	0	1,194,997
38	Cash Working Capital	CWC	161,323	52,132	11	572	44,302	11,202	0	3,994	0	0	0	0	0	0	49,110
39	0.041096	ACWC	1,000,000	0,323155	0,000071	0,0003544	0,274615	0,069436	0,000000	0,024760	0,000000	0,000000	0,000000	0,000000	0,000000	0,000000	0,304418

PART 36 SEPARATION PROGRAM

File: Part 36
 VERSION: 2.6 5/01/10
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COMPANY: All West Communications, Inc. - Utah
 DESCRIPTION: 2009 Cost Study
 TIME PERIOD: 12/31/09

Line	Description	Source Allocator	TOTAL	MESSAGE TOLL SERVICE						PRIVATE LINE						CHCF	Local Exchange
				INTERSTATE		INTRASTATE		INTERSTATE		INTRASTATE		INTERSTATE		INTRASTATE			
				InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA		
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O			
1	SEPARATION AMOUNTS, FACTORS, AND ALLOCATION DEVELOPMENT																
2	Loops	LP	6,593	0	0	0	0	0	0	0	0	0	0	0	0	13	
3	SPF	SPF	1,000,000	0.249856	0.000144	0.000412	0.328961	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.420627	
4	Allocator From Ln3 & Ln4	SPFLP	1,000,000	0.246825	0.000142	0.000407	0.324969	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.417495	
5	Allocates COE Cat 4.13 & CWF Cat 1 (Exchange Line)																
6	Exch Trnk Term COE 4.12	T412C	1	0	0	0	0	0	0	0	0	0	0	0	0	1	
7	Exch Trnk MOU COE 4.12	M412C	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
8	Allocator From Ln8 & Ln9	A12C	1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000	
9	Exch Trnk Miles CWF Cat 2	TM2W	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	Exch Trnk MOU CWF Cat 2	M2W	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
11	Allocator From Ln12 & Ln13	A2CW	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
12	Wdbnd Xch Trnk COE 4.11	T411C	1	0	0	0	0	0	0	0	0	0	0	0	0	0	
13	Wdbnd Xch MOU COE 4.11	M411C	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
14	Allocator From Ln16 & Ln17	A11C	1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
15	Wdbnd Interch Trnks COE	T422C	280,473	0	0	0	0	0	0	0	0	0	0	0	0	0	
16	Wdbnd Interch MOU COE	M422C	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
17	Allocator From Ln20 & Ln21	A22C	1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
18	Allocates COE Cat 4.22 Wideband Interexchange Circuit																
19	Wdbnd Interch CCT Mi	CTM32W	351,956	0	0	0	0	0	0	0	0	0	0	0	0	0	
20	Wdbnd Interch MOU CWF	M32W	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
21	Allocator From Ln25 & Ln26	A32W	1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
22	Allocates CWF Cat 3.2 Wideband Interexchange																
23	Circuit Terminations COE	CT423C	1,064	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	Other Interch CM COE	CM423C	1,000,000	0.466816	0.000000	0.001848	0.531336	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
25	Allocator From Ln30 & Ln31	A23C	1,000,000	0.443124	0.000000	0.001754	0.504370	0.001880	0.001880	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
26	Allocates COE Cat 4.23 Other Interexchange																
27	Circuit Miles CWF	CTM33W	11,225	0	0	0	0	0	0	0	0	0	0	0	0	0	
28	Other Interch CMM CWF	CMM33W	1,000,000	0.466816	0.000000	0.001848	0.531336	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
29	Allocator From Ln35 & Ln36	A33W	1,000,000	0.443569	0.000000	0.001756	0.504876	0.001425	0.001425	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
30	Allocates CWF 3.3 Other Interexchange																

PART 36 SEPARATION PROGRAM

File: Part 36
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COMPANY: All West Communications, Inc. - Utah
 DESCRIPTION: 2009 Cost Study
 TIME PERIOD: 12/31/09

Line A	Description B	Source Allocator C	TOTAL D	MESSAGE TOLL SERVICE						PRIVATE LINE						Local Exchange O	
				INTERSTATE		INTRASTATE		INTERSTATE		INTRASTATE		OPTIONAL		CHFC	N		
				InterLATA E	IntraLATA F	InterLATA G	IntraLATA H	InterLATA I	IntraLATA J	InterLATA K	IntraLATA L	M					
1	SEPARATION AMOUNTS, FACTORS, AND ALLOCATION DEVELOPMENT																
2	Host/Remote MOU COE 4.3	A43C	1.000000	0.606907	0.000000	0.001770	0.377097	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.014226
3	Allocates COE Cat 4.3 Host Remote																
4	Host/Remote MOU CWF	A4CW	1.000000	0.606907	0.000000	0.001770	0.377097	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.014226
5	Allocates CWF Cat 4 Host Remote																
6	Weighted Dial Equip Minutes	DEM	1.000000	0.668353	0.000000	0.000614	0.181033	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.150000
7	Allocates COE Cat 3																
8	Furnished Another Co	FURANCO	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Allocates COE Cat 4.21 and CWF Cat 3.1		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
10	Tandem Switching MOU	A2CO	1.000000	0.574980	0.000000	0.047017	0.378003	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
11	Allocates COE Cat 2																
12	Current Billings	AMKE	2,908,305	894,095	0	0	915,661	0	0	0	0	0	0	0	0	0	0
13	Allocates 6610 Marketing Expense		1,000,000	0.307428	0.000000	0.000000	0.314844	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.273043
14	Subscriber Line Usage SLU	SLU	1,000,000	0.236667	0.000000	0.000927	0.273354	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.489152
15	Allocates 6622 Number Services Alpha and TWX																
16	Wtd Standard Work Sec	ACCS	1	0	0	0	0	0	0	0	0	0	0	0	0	0	1
17	Allocates 6623 Call Completion Service Exp		1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1,000,000
18	End User SOP Contacts	AEUS	1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1
19	Allocates 6623 Cat 1.1 End User SOP Exp																
20	End User Pay & Col Revenue	AEUP	1,513,591	419,273	0	37,356	262,870	0	0	0	0	0	0	0	0	0	794,092
21	Allocates 6623 Cat 1.2 End User Pay & Col Exp		1,000,000	0.277005	0.000000	0.024680	0.173673	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.524641
22	End User Billing Inq Cont	AEUB	1,513,591	419,273	0	37,356	262,870	0	0	0	0	0	0	0	0	0	794,092
23	Allocates 6623 Cat 1.3 EU Billing Inquiry Exp		1,000,000	0.277005	0.000000	0.024680	0.173673	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.524641
24	Foreign Directory	AFOR	1,000,000	0.200000	0.000000	0.000000	0.800000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
25																	
26																	
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PART 36 SEPARATION PROGRAM

File: Part 36
 VERSION: 2.6 5/01/10
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COMPANY: All West Communications, Inc. - Utah
 DESCRIPTION: 2009 Cost Study
 TIME PERIOD: 12/31/09

Line	Description	Source Allocator	TOTAL	MESSAGE TOLL SERVICE				PRIVATE LINE				OPTIONAL		CHCF		Local Exchange
				INTERSTATE		INTRASTATE		INTERSTATE		INTRASTATE		M	N	N	O	
				InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA					
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O		
1	SEPARATION AMOUNTS, FACTORS, AND ALLOCATION DEVELOPMENT															
2	IXC SOP Contacts	AIXS	13,220,236	5,818,160	0	41,551	7,360,525	0	0	0	0	0	0	0	0	0
3	Allocates 6623 Cat 1.4 IXC Serv Ord Proc Exp		1,000,000	0.440095	0.000000	0.003143	0.556762	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
4	IXC Pay & Coll Revenues	AIXP	13,220,236	5,818,160	0	41,551	7,360,525	0	0	0	0	0	0	0	0	0
5	Allocates 6623 Cat 1.5 IXC Pay & Col Exp		1,000,000	0.440095	0.000000	0.003143	0.556762	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
6	IXC Billing Inq Contacts	AIXB	13,220,236	5,818,160	0	41,551	7,360,525	0	0	0	0	0	0	0	0	0
7	Allocates 6623 Cat 1.6 IXC Billing Inquiry Exp		1,000,000	0.440095	0.000000	0.003143	0.556762	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
8	Coin Revenues	ACCL	10,000	2,366	0	9	2,734	0	0	0	0	0	0	0	0	4,892
9	Allocates 6623 Cat 1.7 Coin Collection Expense		1,000,000	0.236567	0.000000	0.000927	0.273354	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.489152
10	CABS Factor	ACBC	1,000,000	0.500000	0.000000	0.001690	0.498310	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
11	Allocates 6623 Cat 2 Carrier Access B&C Expens		1,000,000	0.500000	0.000000	0.001690	0.498310	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
12	Users	AOBC	10,000	2,982	0	1,755	1,754	0	0	0	0	0	0	0	0	3,509
13	Allocates 6623 Cat 2 Other B&C Expense		1,000,000	0.298200	0.000000	0.175500	0.175400	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.350900
14	Messages Billed	AMPE	3,103,975	1,199,452	0	12,857	1,891,666	0	0	0	0	0	0	0	0	0
15	Allocates 6623 Cat 2 Message Processing Expen		1,000,000	0.386425	0.000000	0.004142	0.609433	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
16	Equal Access Allocator	AEQE	1	1	0	0	0	0	0	0	0	0	0	0	0	0
17	Allocates Equal Access Investment & Expense		1,000,000	0.995899	0.000000	0.004101	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
18	Presubscription Allocator	APRE	1,000,000	1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
19	Rate of Return	ROR	11.25%	11.25%	11.25%	10.05%	10.05%	11.25%	11.25%	10.05%	10.05%	11.25%	11.25%	11.25%	10.05%	10.05%
20	Cash Working Capital - 1 for Jurisdictions w/no CWC		0	0	0	0	0	0	0	0	0	0	0	0	0	0

PART 36 SEPARATION PROGRAM

File: Part 36
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COMPANY: All West Communications, Inc. - Utah
 DESCRIPTION: 2009 Cost Study
 TIME PERIOD: 12/31/09

Line A	Description B	Source Allocator C	TOTAL D	MESSAGE TOLL SERVICE						PRIVATE LINE						CHCF N	OPTIONAL M	Local Exchange O
				INTERSTATE		INTRASTATE		INTERSTATE		INTRASTATE		INTERSTATE		INTRASTATE				
				InterLATA E	IntraLATA F	InterLATA G	IntraLATA H	InterLATA I	IntraLATA J	InterLATA K	IntraLATA L	InterLATA M	IntraLATA N	InterLATA O	IntraLATA P			
1	DIRECT ASSIGNMENTS																	
2	6540 Access Expense	NAE	120,193	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3		INTERSTATE	1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
4																		
5	6540 Access Expense DA	DANAE	28,160	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
6			1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
7																		
8	6540 Access Expense	DNAE	148,353	120,193	0	0	0	0	0	0	0	0	0	0	0	0	28,160	
9																		
10																		
11	Account 6620																	
12	Cat 3 Customer Services	OTH	3,495	991	0	122	812	0	0	0	0	0	0	0	0	0	1,570	
13		AS1&2	1,000,000	0.283548	0.000000	0.034907	0.232332	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.449213	
14																		
15	Cat 3 Cust Serv Direct Assignment	DAOTH	9,387	9,387	0	0	0	0	0	0	0	0	0	0	0	0	0	
16			1,000,000	1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
17																		
18	Cat 3 Customer Services	DOTH	12,882	10,378	0	122	812	0	0	0	0	0	0	0	0	0	1,570	
19																		
20																		
21	6720 General & Administrative	G&A	737,814	217,872	51	3,342	210,889	53,464	0	0	0	20,868	0	0	0	0	231,329	
22		ABIG3	1,000,000	0.295294	0.000068	0.004530	0.285829	0.072462	0.000000	0.000000	0.000000	0.028284	0.000000	0.000000	0.000000	0.000000	0.313533	
23																		
24	6720 Gen & Admin Direct Assignment	DAG&A	67,687	67,687	0	0	0	0	0	0	0	0	0	0	0	0	0	
25			1,000,000	1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
26																		
27	6720 General & Administrative	DG&A	805,501	285,559	51	3,342	210,889	53,464	0	0	0	20,868	0	0	0	0	231,329	
28																		
29																		
30	Accnl 7200 Operating Taxes	OTX	133,174	37,596	14	68	39,672	10,933	0	0	0	2,353	0	0	0	0	42,537	
31		A2001	1,000,000	0.282308	0.000104	0.000512	0.297900	0.082098	0.000000	0.000000	0.000000	0.017670	0.000000	0.000000	0.000000	0.000000	0.319407	
32																		
33	Operating Taxes Direct Assignment	DAOTX	14,710	3,945	0	0	10,765	0	0	0	0	0	0	0	0	0	0	
34			1,000,000	0.268185	0.000000	0.000000	0.731815	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
35																		
36	Accnt 7200 Operating Taxes	DOTX	147,884	41,541	14	68	50,437	10,933	0	0	0	2,353	0	0	0	0	42,537	
37																		
38																		
39																		
40																		