Toledo Telephone Company
Detailed View
Study Year Ended 12/31/2009

Account Description		G/L Account	Balance Per Books 12/31/2009	BAF	Book Adjustments (part 32) DR	CR	Adjusted Balance 12/31/2009	COST POOLS	ALLOCATION METHOD	ALLOCATION Percent Reg	Incl In Gen'l Allocator	Part 64 Adjustment DR (CR)	TOTAL COMPANY COSTS	TOTAL NON REG COSTS	TOTAL REGULATED COSTS	CAF	Cost Study Adjustments (part 36) DR	CR	Balance Per Cost Study 12/31/09	Balance Per RAS Input 12/31/09	RAS Input Line	RAS Category Column	Prior Year Balance Per Study	Average Balance Per Study
TELEPHONE PLANT IN SERVICE																								
General Support Assets																								
1 LAND		2111.0000																						
2 VEHICLES		2112.0000																						
3 OTHER WORK EQUIPMENT		2116.0000																						
4 BUILDINGS		2121.0000																						
5 FURNITURE		2122.0000																						
6 OFFICE EQUIPMENT		2123.1001																						
7 OTHER COMMUNICATIONS EQUIP		2123.2001																						
8 COMPUTER EQUIPMENT		2124.0001																						
9 INTERNET EQUIPMENT		2124.0002																						
Total General Support Assets																								
Central Office Equipment																								
10 DIGITAL SWITCHING EQUIPMENT		2212.0001																						
11 COE-SUBSCRIBER COR		2232.1001																						
12 CIRCUIT EQUIPMENT - DIGITAL		2232.2001																						
Category: Local Switching - Access	Cat. 8	3.54																						
Category: Local Switching - Ela Access	Cat. 8	3.9																						
Category: Exchange Line Wideband	Cat. 8	4.15 Joint																						
Category: Exchange Line Wideband DSL	Cat. 8	4.15 DSL EN																						
Category: IEAS	Cat. 8	4.121																						
Category: Subscriber Line - Basic	Cat. 8	4.131																						
Category: IXC - Wideband	Cat. 8	9.22																						
Category: IXC - Wideband DSL	Cat. 8	9.22 DSL EN																						
Category: IXC - Other - Basic	Cat. 8	9.301 Joint																						
Category: Host/Remote Equipment	Cat. 8	9.31																						
Total Central Office Equipment																								
IOT Equipment																								
13 PAYPHONES		2351.0004																						
Total IOT Equipment																								

REDACTED

Toledo Telephone Company
Detailed View
Study Year Ended 12/31/2009

Account Description		GL Account	Balance Per Books 12/31/2009	BAs	Book Adjustments (part 32) DR	CR	Adjusted Balance 12/31/2009	COST POOLS	ALLOCATION METHOD	ALLOCATION Percent Reg	Incl In Gen'l Allocator	Part 64 Adjustment DR (CR)	TOTAL COMPANY COSTS	TOTAL NON REG COSTS	TOTAL REGULATED COSTS	CAs	Cost Study Adjustments (part 36) DR	CR	Balance Per Cost Study 12/31/09	Balance Per RMS Input 12/31/09	RMS Input Line	RMS Category Column	Prior Year Balance Per Study	Average Balance Per Study
Cable & Wire Facilities																								
14 POLES		2411.0000																						
15 AERIAL CABLE		2421.0000																						
16 AERIAL FIBER		2421.2001																						
17 UNDERGROUND CABLE - COPPER		2422.1001																						
18 UNDERGROUND CONDUIT - NON REG		2422.1002																						
19 UNDERGROUND FIBER - S		2422.2001																						
20 BURIED CABLE		2423.1001																						
21 BURIED FIBER CABLE		2423.2001																						
22 BURIED SERVICE WIRE		2423.3001																						
23 UNDERGROUND CONDUIT		2441.0001																						
24 OTHER - AERIAL FIBER-NON REG		2502.0002																						
25 OTHER - WIRELESS EQUIP-NON REG		2503.0003																						
Category: Subscriber Line	Cat. #	[illegible]																						
Category: Exchange Line Wideband	Cat. #	[illegible]																						
Category: EAS	Cat. #	[illegible]																						
Category: IX Trunk - Wideband	Cat. #	[illegible]																						
Category: IX Trunk - Wideband DSL	Cat. #	[illegible]																						
Category: IX Trunk - Basic (Access)	Cat. #	[illegible]																						
Category: Host/Remote excl WATS	Cat. #	[illegible]																						
Category: Furnished to Others	Cat. #	[illegible]																						
Total Cable & Wire Facilities																								
26 LEASEHOLD IMPROVEMENTS		2682.0000																						
27 ORGANIZATION		2690.1000																						
TOTAL TELEPHONE PLANT IN SERVICE																								

REDACTED

Toledo Telephone Company
Detailed View
Study Year Ended 12/31/2009

Account Description	GL Account	Balance Per Books 12/31/2009	BAJ	Book Adjustments (part 32) DR	Book Adjustments (part 32) CR	Adjusted Balance 12/31/2009	COST POOLS	ALLOCATION METHOD	ALLOCATION Percent Reg	Incl In Gen'l Allocator	Part 64 Adjustment DR (CR)	TOTAL COMPANY COSTS	TOTAL NON REG COSTS	TOTAL REGULATED COSTS	CAJ	Cost Study Adjustments (part 36) DR	Cost Study Adjustments (part 36) CR	Balance Per Cost Study 12/31/09	Balance Per RMS Input 12/31/09	RMS Input Line	RMS Category Column	Prior Year Balance Per Study	Average Balance Per Study
OTHER TELECOMMUNICATIONS PLANT																							
29 TELE PLANT UNDER CONST - SHORT TERM	2003.0004																						
29 TELE PLANT UNDER CONST - NON REGULATED	2003.0009																						
30 MATERIALS & SUPPLIES-EXEMPT (NUTS/BOLTS)	1220.0001																						
31 MATERIALS & SUPPLIES-NONEXEMPT (BIG)	1220.0101																						
32 MATERIALS & SUPPLIES-NONEXEMPT-NONREG	1220.0102																						
33 MATERIALS & SUPPLIES - TT W INELESS	1220.0103																						
34 RTB STOCK	1402.0101																						
Total Other Telecommunications Plant																							
DEPRECIATION AND AMORTIZATION RESERVE																							
35 DEPRECIATION RESERVE - VEHICLES	3100.2112																						
36 DEPRECIATION RESERVE - OTHER WORK EQUIP	3100.2116																						
37 DEPRECIATION RESERVE - BUILDINGS	3100.2121																						
38 DEPRECIATION RESERVE-FURNITURE	3100.2122																						
39 DEPRECIATION RESERVE-OFFICE EQUIPMENT	3121.2310																						
40 DEPRECIATION RESERVE-OTHER COMM EQUIP	3121.2320																						
41 DEPRECIATION RES-INTERNET EQUIP-NONREG	3121.2402																						
42 DEPRECIATION RESERVE-COMPUTER EQUIP	3100.2124																						
43 DEPRECIATION EXPENSE - DIGITAL CDE	3100.2212																						
44 DEPRECIATION RESERVE-CO E SUB EQIP	3122.3210																						
45 DEPRECIATION RESERVE-TOLL CIRCUIT EQUIP	3122.3220																						
46 DEPRECIATION RESERVE-PAYSTATIONS	3100.2251																						
47 DEPRECIATION RES-UNDERGROUND CONDUIT-NR	3100.2402																						
48 DEPRECIATION RESERVE-POLES	3100.2411																						
49 DEPRECIATION RESERVE-AERIAL CABLE	3100.2421																						
50 DEPRECIATION RESERVE-AERIAL FIBER	3124.2120																						
51 DEPRECIATION RESERVE-UNDERGROUND COPPER	3124.2220																						
52 DEPRECIATION RES-UNDERGROUND FIBER OPTIC	3100.2422																						
53 DEPRECIATION RESERVE-BURIED COPPER CABLE	3124.2310																						
54 DEPRECIATION RESERVE-BURIED FIBER CABLE	3124.2320																						
55 DEPRECIATION RESERVE-BURIED SERVICE WIRE	3124.2330																						
56 DEPRECIATION RESERVE-UNDERGROUND CONDUIT	3100.2441																						
57 DEPRECIATION RES-AERIAL FIBER-NON RES	3300.2502																						
58 DEPRECIATION RES-W INELESS EQUIP-NON RES	3300.2505																						
59 AMORTIZATION OF TANGIBLE ASSETS	3400.2602																						
Total Reserves																							
ACCUMULATED DEFERRED INCOME TAX																							
60 DEFERRED FED INCOME TAXES-NON CURRENT	4340.0001																						
1 General Support	4340.1																						
2 Central Office Switching	4340.2																						
3 Central Office Transmission	4340.3																						
4 Cable & Wire Facilities	4340.4																						
5 Nonregulated	4340.5																						
Total Accum Deferred Income Tax																							
OTHER DEFERRED CREDITS																							
61 CUSTOMER DEPOSITS	4040.0001																						
62 POST RETIREMENT BENEFITS																							
Total Other Deferred Credits																							
NET TELEPHONE PLANT IN SERVICE (Before CWC)																							

REDACTED

Toledo Telephone Company
Detailed View
Study Year Ended 12/31/2009

Account Description:	G/L Account:	Balance Per Books 12/31/2009	BAS	Book Adjustments (part 32) DR	CR	Adjusted Balance 12/31/2009	COST POOLS	ALLOCATION METHOD	ALLOCATION Percent Reg	Incl In Gen'l Allocator	Part 64 Adjustmen DR (CR)	TOTAL COMPANY COSTS	TOTAL NON REG COSTS	TOTAL REGULATED COSTS	CAF	Cost Study Adjustments (part 36) DR	CR	Balance Per Cost Study 12/31/09	Balance Per RMS Input 12/31/09	RMS Input Line	RMS Category Column	Prior Year Balance Per Study	Average Balance Per Study
OPERATING REVENUE																							
63 BASIC AREA REVENUE	5001.0001																						
64 EAS	5002.0001																						
65 PUBLIC TELEPHONE REVENUE	5010.0001																						
66 OTHER LOCAL SERVICE REVENUE	5060.0001																						
67 INTERSTATE ACCESS CHG-SNGL LINE BUSINESS	5081.1001																						
68 INTERSTATE ACCESS CHG - MULTI-LINE BUS.	5081.1101																						
69 INTERSTATE ACCESS CHG - END USER REG.	5081.1201																						
70 PUSC - ETC	5081.1301																						
71 PUSC - TT WIRELESS	5081.1302																						
72 INTERSTATE-INTERLATA SWITCHED ACC NECA	5082.0101																						
73 INTERSTATE-INTERLATA SWITCHED ACCESS	5082.0201																						
74 INTERSTATE-INTRALATA SWITCHED ACCESS	5082.0301																						
75 INTERSTATE-INTERLATA SW ACC-PIA-FGB	5082.0501																						
76 INTERSTATE SWITCHED ACC-INTERCONNECTION	5082.0601																						
77 INTERSTATE-INTERLATA CCL NECA	5082.1101																						
78 INTERSTATE-INTERLATA CCL	5082.1201																						
79 INTERSTATE-INTRALATA CCL	5082.1301																						
80 INTERSTATE CCL REVENUE	5082.1501																						
81 HCLF - USAC - (NECA DISBURSEMENT)	5083.1701																						
82 SPECIAL ACCESS INTERSTATE-INTERLATA	5083.0201																						
83 SPECIAL ACCESS INTERSTATE-INTRALATA	5083.0301																						
84 SPECIAL ACCESS - TOLEDO TELENET DSL	5083.0401																						
85 SPECIAL ACCESS - INTERSTATE	5083.0501																						
86 INTRASTATE-INTERLATA SWITCHED ACCESS	5084.0101																						
87 INTRASTATE-INTRALATA SWITCHED ACCESS	5084.0201																						
88 INTRASTATE SWITCHED ACC-INTERCONNECTION	5084.0601																						
89 EU INTRASTATE BUSINESS	5084.1101																						
90 EU INTRASTATE - RESIDENT	5084.1201																						
91 INTRASTATE-INTERLATA CCL - AT&T	5084.2101																						
92 INTRASTATE-INTRALATA CCL PNB	5084.2201																						
93 INTRASTATE-INTRALATA NTS FUND REVENUE	5084.2301																						
94 INTRASTATE-INTERLATA MEASURED (R)	5084.2401																						
95 INTRASTATE-INTRALATA MEASURED (S)	5084.2501																						
96 INTRASTATE-SPECIAL ACCESS	5084.4101																						
97 INTRASTATE-INTRALATA SPECIAL ACCESS PNB	5084.4201																						
98 INTRASTATE-INTRALATA FGA	5084.5201																						
99 INTRASTATE-INTERLATA FGB REVENUE	5084.6201																						
100 MESSAGE TOLL & OPTIONAL CALLING PLANS	5100.0001																						
101 DIRECTORY REVENUE	5230.0001																						
102 OTHER-OPERATING	5250.0001																						
103 OTHER-LINE EXTENSION CHARGES	5260.0002																						
104 OTHER-TERMINATING CHRGS-INTERCONNECTION	5260.0101																						
105 FTTH Pass Through Revenue	5260.7002																						
106 INTERSTATE-INTERLATA B&C REVENUE	5270.1101																						
107 INTERSTATE-INTRALATA B&C REVENUE	5270.1201																						
108 INTRASTATE-INTERLATA B&C	5270.2101																						
109 INTRASTATE-INTRALATA B&C	5270.2201																						
110 OSP - B&C INTERSTATE	5270.2301																						
111 OSP-B&C INTRASTATE	5270.2401																						
112 SPRINT-B&C INTERSTATE	5270.2501																						
113 SPRINT- B&C - INTRASTATE	5270.2601																						
114 TOLEDO TELENET L.D. -B&C INTERSTATE	5270.3101																						
115 TOLEDO TELENET L. D. -B&C INTRASTATE	5270.3201																						
Total Operating Revenue																							
UNCOLLECTIBLE OPERATING REVENUE																							
116 UNCOLLECTIBLE - TELECOMMUNICATIONS	5301.0001																						
117 UNCOLLECTIBLE - TT WIRELESS	5301.0002																						
118 UNCOLLECTIBLES - OTHERS	5301.0701																						
Total Uncollectible Operating Expense																							

REDACTED

Toledo Telephone Company
Detailed View
Study Year Ended 12/31/2009

Account Description	G/L Account	Balance Per Books 12/31/2009	BAJ	Book Adjustments (part 2) DR	Book Adjustments (part 2) CR	Adjusted Balance 12/31/2009	COST POOLS	ALLOCATION METHOD	ALLOCATION Percent Plug	Incl In Cost Allocator	Part 64 Adjustment DR (CR)	TOTAL COMPANY COSTS	TOTAL NON REG COSTS	TOTAL REGULATED COSTS	CAF	Cost Study Adjustments (part 3b) DR	Cost Study Adjustments (part 3b) CR	Balance Per Cost Study 12/31/09	Balance Per RMS Input 12/31/09	RMS Input Line	RMS Category Column	Prior Year Balance Per Study	Average Balance Per Study
PLANT SPECIFIC EXPENSE																							
General Support Expenses																							
119 VEHICLE EXPENSE	6112.0001																						
120 VEHICLE EXPENSE - EXECUTIVE	6112.0101																						
121 VEHICLE EXPENSE - EXECUTIVE NON-REG	6112.0102																						
122 OTHER WORK EQUIP	6116.0001																						
Total Network Support Expenses																							
123 REPAIR OF BLDGS & GROUNDS	6121.0001																						
124 HOUSE SERVICE EXPENSE	6121.0101																						
125 FURNITURE & ARTWORKS	6122.0001																						
126 REPAIR OF OFFICIAL EQUIP	6123.1001																						
127 OTHER COMMUNICATIONS EQUIPMENT	6123.2001																						
128 GENERAL PURPOSE COMPUTERS EXPENSE	6124.0001																						
Total General Support Expense																							
Central Office Expenses																							
129 REPAIR OF COE	6212.0001																						
130 SUBSCRIBER EXP(CIRCUIT EQUIP-ELECTRONIC)	6232.1001																						
131 TOLL TRANSMISSION(CIRCUIT EQUIP-OPTICAL)	6232.2001																						
Total COE Expense																							
IOT Expense																							
132 REP. OF PUBLIC TELEPHONES	6351.0001																						
Total IOT Expense																							
OWF Expense																							
133 REPAIR OF POLES	6411.0001																						
134 REPAIR OF AERIAL CABLE	6421.0101																						
135 REPAIR OF AERIAL FIBER	6421.2001																						
136 REPAIR OF UNDERGROUND CABLE-COPPER	6422.1001																						
137 REPAIR OF UNDERGROUND CABLE-FIBER	6422.2001																						
138 REPAIR OF BURIED CABLE	6423.1001																						
139 REPAIR OF BURIED FIBER CABLE	6423.2001																						
140 BURIED SERV WIRE	6423.3001																						
141 UNDERGROUND CONDUIT	6441.0001																						
Total OWF Expense																							
TOTAL PLANT SPECIFIC EXPENSE																							

REDACTED

Toledo Telephone Company
Detailed View
Study Year Ended 12/31/2009

Account Description	G/L Account	Balance Per Books 12/31/2009	BAF	Book Adjustments (part 32) DR	Book Adjustments (part 32) CR	Adjusted Balance 12/31/2009	COST POOLS	ALLOCATION METHOD	ALLOCATION Percent Reg	Incl In Gen'l Allocator	Part 64 Adjustment DR/(CR)	TOTAL COMPANY COSTS	TOTAL NON REG COSTS	TOTAL REGULATED COSTS	CAF	Cost Study Adjustments (part 36) DR	Cost Study Adjustments (part 36) CR	Balance Per Cost Study 12/31/09	Balance Per RMS Input 12/31/09	RMS Input Line	RMS Category Column	Prior Year Balance Per Study	Average Balance Per Study
PLANT NONSPECIFIC EXPENSE																							
Network Operations Expense																							
142 Inventory Expense	6310.0001																						
143 NETWORK OPERATIONS	6530.0001																						
144 TESTING EXPENSE (TOLL & LOCAL)	6533.0001																						
145 PLANT OPERATIONS ADMIN EXP	6534.0001																						
146 ENGINEERING EXPENSE	6535.0001																						
147 USAC CONTRIBUTION EXPENSE	6540.0001																						
Total Network Operations Expense																							
Depreciation Expense																							
148 DEPRECIATION EXPENSE-VEHICLES	6561.2112																						
149 DEPRECIATION EXPENSE-OTHER WORK EQUIP	6561.2116																						
150 DEPRECIATION EXPENSE-BUILDINGS	6561.2121																						
151 DEPRECIATION EXPENSE-FURNITURE	6561.2122																						
152 DEPRECIATION EXPENSE-OFFICE EQUIPMENT	6561.2310																						
153 DEPRECIATION EXPENSE-OTHER COMM EQUIP	6561.2320																						
154 DEPRECIATION EXPENSE-COMPUTER EQUIPMENT	6561.2124																						
155 DEPRECIATION EXPENSE-DIGITAL SWITCH EQUI	6561.2212																						
156 DEPRECIATION EXPENSE-COE SUB CXR	6622.3210																						
157 DEPRECIATION EXPENSE-TOLL CIRCUIT EQUIP	6622.3220																						
158 DEPRECIATION EXPENSE-PAYSTATIONS	6561.2351																						
159 DEPRECIATION EXPENSE-POLES	6561.2411																						
160 DEPRECIATION EXPENSE-AERIAL CABLE	6561.2421																						
161 DEPRECIATION EXPENSE-AERIAL FIBER	6624.2120																						
162 DEPRECIATION EXPENSE-UNDERGROUND COPPER	6624.2220																						
163 DEPRECIATION EXPENSE-BURIED COPPER CABLE	6534.2310																						
164 DEPRECIATION EXPENSE-BURIED FIBER CABLE	6534.2320																						
165 DEPRECIATION EXPENSE-BURIED SERVICE WIRE	6534.2330																						
166 DEPRECIATION EXPENSE-UNDERGROUND FIB DP	6561.2422																						
167 DEPRECIATION EXPENSE-UNDERGROUND CONDUIT	6561.2441																						
168 DEPRECIATION EXPENSE-LEASEHOLD IMPROVEMNT	6561.2682																						
Total Depreciation Expense																							
TOTAL PLANT NONSPECIFIC EXPENSE																							

REDACTED

Toledo Telephone Company
Detailed View
Study Year Ended 12/31/2009

Account Description:		G/L Account	Balance Per Books 12/31/2009	BA#	Book Adjustments (par1 33) DR	CR	Adjusted Balance 12/31/2009	COST POOLS	ALLOCATION METHOD	ALLOCATION Percent Reg	Incl In Cost Allocator	Part 64 Adjustment DR (CR)	TOTAL COMPANY COSTS	TOTAL NON REG COSTS	TOTAL REGULATED COSTS	CA#	Cost Study Adjustments (par 36) DR	CR	Balance Per Cost Study 12/31/09	Balance Per RMS Input 12/31/09	RMS Input Line	RMS Category Column	Prior Year Balance Per Study	Average Balance Per Study
CUSTOMER OPERATIONS EXPENSE																								
169 MARKETING - TELEPHONE		6613.0001																						
170 OTHER TRAFFIC		6621.0001																						
171 DIRECTORY EXPENSE		6622.0001																						
Category: Classified	Cat #:	Directory																						
Category: TWX	Cat #:	Directory																						
Category: Alpha	Cat #:	Directory																						
Category: Foreign	Cat #:	Directory																						
172 LOCAL COMMERCIAL OPERATIONS		6622.1001																						
173 EQUAL ACCESS		6623.6001																						
Category: PIC Change/Charge	Cat #:	[illegible]																						
Category: Other	Cat #:	[illegible]																						
Category: End User Print and Collect	Cat #:	[illegible]																						
Category: End User Billing Inquiry	Cat #:	[illegible]																						
Category: IX Carrier Svc Order Proc	Cat #:	[illegible]																						
Category: IX Carrier Print and Collect	Cat #:	[illegible]																						
Category: IX Carrier Billing Inquiry	Cat #:	[illegible]																						
174 PAYPHONE COLLECTION		6623.2001																						
175 PAL COLLECTIONS		6623.2002																						
176 TOLL TICKET PROCESSING		6623.4001																						
177 OSSC - OTHER BILLING & COLLECTION		6623.6001																						
Category: Other - RAPA	Cat #:	[illegible]																						
Category: Other - RAER	Cat #:	[illegible]																						
Category: Other - EPER	Cat #:	[illegible]																						
Category: Other - Local	Cat #:	[illegible]																						
Category: EUCL - RAER	Cat #:	[illegible]																						
Category: EUCL - EPER	Cat #:	[illegible]																						
178 CABS		6623.3001																						
179 TRS Payments		6623.5999																						
TOTAL CUSTOMER OPERATIONS																								

REDACTED

Toledo Telephone Company
Detailed View
Study Year Ended 12/31/2009

Account Description	G/L Account	Balance Per Books 12/31/2009	BA#	Book Adjustments (part 32) DR	Book Adjustments (part 32) CR	Adjusted Balance 12/31/2009	COST POOLS	ALLOCATION METHOD	ALLOCATION Percent Reg	Incl In Gen'l Allocator	Part 64 Adjustment BR (CR)	TOTAL COMPANY COSTS	TOTAL NON REG COSTS	TOTAL REGULATED COSTS	CA#	Cost Study Adjustments (part 36) DR	Cost Study Adjustments (part 36) CR	Balance Per Cost Study 12/31/09	Balance Per RMS Input 12/31/09	RMS Input Line	RMS Category Column	Prior Year Balance Per Study	Average Balance Per Study
CORPORATE OPERATIONS EXPENSE																							
180 EXECUTIVE	6711.0001																						
181 NON REG EXECUTIVE	6711.0002																						
182 GENERAL ACCOUNTING	6721.0001																						
183 OTHER EXPENSE - COST STUDY	6721.1001																						
184 OTHER EXPENSE - AUDIT	6721.3001																						
185 Accounting - Wed Blue	6721.3002																						
186 OTHER EXPENSE - TAX PREPARATION	6721.4001																						
187 EXTERNAL AFFAIRS	6722.0001																						
188 CONCESSIONS	6723.0001																						
189 LEGAL EXPENSES	6725.0001																						
190 OTHER - GENERAL OFFICE	6728.0001																						
191 WIRELESS CELL PHONES	6728.0103																						
192 INSURANCE	6728.1001																						
193 OPEN	6728.2001																						
194 ADVERTISING - CORPORATE - REGULATED	6728.3001																						
195 Owest Community Credit	6728.4001																						
TOTAL CORPORATE OPERATIONS EXPENSE																							
Other Operating Tax																							
196 INVESTMENT TAX CREDIT	7219.0001																						
197 OPERATING TAX - FIT	7220.0001																						
198 FOREIGN TAX PAID	7225.0001																						
199 STATE EXCISE TAX	7230.0001																						
200 PROPERTY TAX	7240.0001																						
201 FCC REGULATORY FEES	7240.0002																						
202 MISCELLANEOUS TAXES	7240.1001																						
203 DEFERRED FIT	7250.0001																						
Total other Operating Tax																							
TOTAL OPERATING EXPENSE AND TAX																							
OPERATING (INCOME) LOSS																							

REDACTED

Toledo Telephone Company
Detailed View
Study Year Ended 12/31/2009

Account Description	G/L Account	Balance Per Books 12/31/2009	BAs	Book Adjustments (part 3B) DR	Book Adjustments (part 3B) CR	Adjusted Balance 12/31/2009	COST POOLS	ALLOCATION METHOD	ALLOCATION Percent Reg	Ind 31 Dem1 Allocator	Part 64 Adjustment DR (CR)	TOTAL COMPANY COSTS	TOTAL NON REG COSTS	TOTAL REGULATED COSTS	CAs	Cost Study Adjustments (part 3C) DR	Cost Study Adjustments (part 3C) CR	Balance Per Cost Study 12/31/09	Balance Per FMS Input 12/31/09	FMS Input Line	FMS Category Column	Prior Year Balance Per Study	Average Balance Per Study
Miscellaneous Income Charges																							
204 MISC INCOME CHARGES - DONATIONS	7370.0001																						
206 MISC INCOME CHARGES - NON-REGULATED	7370.0002																						
206 MISC INCOME CHARGES - LOSS/YISTS	7370.1051																						
207 PAL REVENUE	7371.0002																						
Total Miscellaneous Income Charges																							
Other Income/Expense																							
208 DIVIDEND INCOME	7310.0001																						
209 INTEREST INCOME	7320.0001																						
210 AFUDC (ACCUM FUNDS USED DURING CONSTR)	7340.0001																						
211 GAIN/LOSS ON DISPOSAL OF PROPERTY	7350.0000																						
212 OTHER INCOME	7360.0001																						
213 MISC INCOME-NR PROJECTS	7360.0002																						
214 MISC INCOME - NON REGULATED	7360.1002																						
215 INCOME FROM SUBSIDIARY	7380.0002																						
216 NON-OPERATING RIT	7221.0001																						
217 NON-OPERATING DEFERRED INC TAX	7251.0001																						
Total Other (Income) Expense																							
Nonregulated Income (Expense)																							
218 PUBLIC ACCESS LINES-NON REGULATED	5010.0002																						
219 CUSTOM CALLING FEATURES - NONREGULATED	5060.0002																						
220 INTERNET DIAL-UP	5260.0102																						
221 WIRELESS OTHER	5260.0103																						
222 INTERNET DIAL-UP INSTALLATION	5260.0202																						
223 WIRELESS MISCELLANEOUS	5260.0203																						
224 INTERNET BROADBAND	5260.0002																						
225 WIRELESS SALES	5260.0003																						
226 INTERNET BROADBAND INSTALLATION	5260.0402																						
227 INTERNET WILD BLUE	5260.0702																						
228 INTERNET WILD BLUE INSTALLATION	5260.0802																						
229 INTERNET OTHER	5260.1002																						
230 OTHER-INTERNET INSTALLATION	5260.2002																						
231 SOLD ITEMS - MISC	5280.0102																						
232 SOLD ITEMS - KEY SYSTEMS	5280.0202																						
233 REVENUE - ISW - REPAIRS, SALES & SERVICE	6290.0302																						
234 Bldg & Grounds - nonregulated Rent	5181.0002																						
235 GENERAL PURPOSE-NON/REGULATED-INTERNET	6124.0002																						
236 REP. OF STA EQ - OTHER	6311.0002																						
237 REP OF ISW	6311.0102																						
238 REP OF PAL - NON REGULATED	6361.0002																						
239 DEPRECIATION EXP-INTERNET EQUIP-NONREG	6531.2402																						
240 DEPRECIATION EXPENSE - AERIAL FIBER NR	6564.2502																						
241 NETWORK OPERATIONS NONREG	6530.0002																						
242 Engineering Non Reg	6339.0002																						
243 DEPRECIATION-UNDERGROUND CONDUIT-NR	6561.2402																						
244 MARKETING-NON REGULATED	6613.0002																						
245 MARKETING - TT WIRELESS	6613.0003																						
246 MARKETING - OTHER	6613.1002																						
247 MARKETING - INTERNET	6613.2002																						
248 MARKETING - WILD BLUE	6613.3002																						
249 LOCAL COMMERCIAL OPERATIONS-NR	6523.1002																						
250 MONTHLY-BILLED TO END USER - TT WIRELESS	6523.0103																						
251 OTHER - BILLED TO END USER - TT WIRELESS	6523.0203																						
252 GENERAL ACCOUNTING- NON REGULATED	6721.0002																						
253 GEN ACCT-NR INTERNET	6721.2002																						

REDACTED

Toledo Telephone Company
Detailed View
Study Year Ended 12/31/2009

Account Description	G/L Account	Balance Per Books 12/31/2009	BA#	Book Adjustments (part 32) DR	Book Adjustments (part 32) CR	Adjusted Balance 12/31/2009	COST POOLS	ALLOCATION METHOD	ALLOCATION Percent Reg	Ind In (Ser) Allocator	Part 64 Adjustment DR (CR)	TOTAL COMPANY COSTS	TOTAL NON REG COSTS	TOTAL REGULATED COSTS	CA#	Cost Study Adjustments (part 36) DR	Cost Study Adjustments (part 36) CR	Balance Per Cost Study 12/31/09	Balance Per RMS Input 12/31/09	RMS Input Line	RMS Category Column	Prior Year Balance Per Study	Average Balance Per Study
254 OTHER EXPENSE - INTERNET	6726.0002																						
Internet Cost of Goods Sold																							
Other Internet Expense																							
255 OTHER EXPENSE(QEM) - TT WIRELESS	6726.0003																						
256 OTHER EXPENSE - WILDBLUE	6726.0102																						
Wildblue Cost of Goods Sold																							
Other Wildblue Expense																							
257 Other Expense VUDU	6726.0104																						
258 ADVERTISING - CORPORATE - NON REGULATED	6726.3002																						
259 Video Expense (DIRECTV)	7900.0002																						
260 Video Revenue (DIRECTV)	7300.1002																						
261 MDU Revenue	7300.2002																						
262 MDU Expense	7900.2002																						
263 DEPRECIATION EXP-W WIRELESS EQUIP-NON REG	7990.2503																						
Total Nonregulated Income (Expense)																							
Fixed Charges																							
264 REALTIE INTEREST ON LONG TERM DEBT	7510.0001																						
265 INTEREST - FORD CREDIT	7520.0001																						
266 AMORTIZATION OF DISCOUNT ON L/T DEBT	7530.0001																						
267 OTHER INTEREST DEDUCTIONS	7540.0001																						
Total Fixed Charges																							
Net Income																							

REDACTED

Toledo Telephone Company
Detailed View
Study Year Ended 12/31/2009

Account Description	G/L Account	Balance Per Books 12/31/2009	BAF	Book Adjustments (part 32) DR	Book Adjustments (part 32) CR	Adjusted Balance 12/31/2009	COST POOLS	ALLOCATION METHOD	ALLOCATION Percent Reg	Incl In Dev'd Allocator	Part 64 Adjustment DR (CR)	TOTAL COMPANY COSTS	TOTAL NON REG COSTS	TOTAL REGULATED COSTS	CAA	Cost Study Adjustments (part 32) DR	Cost Study Adjustments (part 32) CR	Balance Per Cost Study 12/31/09	Balance Per RAS Input 12/31/09	RAS Input Line	RAS Category Column	Prior Year Balance Per Study	Average Balance Per Study
268 SHEDULE M - PLANT RELATED ITEMS	WP 264																						
269 SHEDULE M - OPER EXP RELATED ITEMS	WP 264																						
Common																							
Non Reg Alloc																							
270 OTH INC ADJ - BASED ON PLANT	WP 264																						
271 OTH INC ADJ - BASED ON OPER EXPENSES	WP 264																						
272 OTH INC ADJ - BASED ON NON-REG OPER EXPENSES	WP 264																						
273 Non Cost Study Accounts	7350.0000																						
274 Non-Regulated Plant	1405.0000																						
275 OTHER - NECA	1180.0401																						
TOTAL ADJUSTMENTS																							
Telephone Plant In Service																							
Net Telephone Plant before CWC																							
Operating Expenses excluding Income Tax																							
Operating Expenses including Income Tax																							

REDACTED

Toledo Telephone Company
Detailed View
Study Year Ended 12/31/2009

Account Description	GL Account	Balance Per Books 12/31/2009	BAA	Book Adjustments (part 82) DR	CR	Adjusted Balance 12/31/2009	COST POOLS	ALLOCATION METHOD	ALLOCATION Percent Reg	Incl in Cost Allocator	Part 64 Adjustment DR (CR)	TOTAL COMPANY COSTS	TOTAL NON REG COSTS	TOTAL REGULATED COSTS	CAA	Cost Study Adjustments (part 36) DR	CR	Balance Per Cost Study 12/31/09	Balance Per RMS Input 12/31/09	RMS Input Line	RMS Category Column	Prior Year Balance Per Study	Average Balance Per Study
INCOME BEFORE INCOME TAX																							
COMMON																							
DIRECT NONREGULATED																							
Total Income Before Income tax																							
Income Tax Calculation																							
Net Income																							
Income Tax:																							
Operating Federal																							
Operating State																							
Deferred Federal & State																							
Non-operating Federal																							
Non-operating State																							
Non-operating Deferred																							
Add: Nondeductible expenses																							
Subtotal																							
Less: AFUDC																							
Income Before Tax																							
Income Tax Expense																							
State																							
Federal																							
Total																							
Deferred Tax Expense - State																							
Operating Tax Expense - State																							
Total Income Tax Expense - State																							
Deferred Tax Expense - Federal																							
Operating Tax Expense - Federal																							
Total Income Tax Expense - Federal																							

TIER CALCULATION

Net (INCOME) LOSS

Net Income before Interest Expense

Interest Expense

Tier Calculation

REDACTED

Toledo Telephone Company
Detailed View
Study Year Ended 12/31/2009

Account Description:	G/L Account:	Balance Per Books 12/31/2009	BA#	Book Adjustments (part 32) DR	CR	Adjusted Balance 12/31/2009	COST POOLS

FINANCIAL STATEMENT RECONCILIATION

Description	Balance per CSS	Balance per Audit	Difference
Total General Support Assets			
Total Central Office Equipment			
Total IOT Equipment			
Total Cable & Wire Facilities			
Total Intangible Assets			
Total TPIS			
Other Telecom Plant			
Materials and Supplies			
Depreciation Reserve			
Net Plant			
Deferred Taxes			
Operating Revenue w/ Uncollectible			
Plant Specific Operations Expense			
Plant Nonspecific Operations Expense			
Depreciation and Amortization Expense			
Customer Operations Expense			
Corporate Operations Expense			
Other Operating Taxes			
Income Tax Expense			
Total Expenses and Operating Taxes			
Operating Income (Loss)			
Miscellaneous Income			
Interest and Dividends			
AFUDC			
Other (Income) and Expense			
Nonoperating income tax			
Total Nonregulated Income and (Expense)			
Fixed Charges (Interest Expense)			
Net Income			

Note 1

Note 2

Note 3

Note 4

Note 5

Note 6

Note 7

Accounts "left out" for Cost Study

REDACTED

Toledo Telephone Company
Detailed View
Study Year Ended 12/31/2009

Account Description:	G/L Account:	Balance Per Books 12/31/2009	BA#	Book Adjustments (part 32) DR	CR	Adjusted Balance 12/31/2009	COST POOLS

REDACTED