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BEFORE THE NEW MEXICO PUBLIC REGULATION COMMISSION

IN THE MATTER OF THE PETITION OF MESCALERO APACHE TELECOM, INC. FOR SUPPORT FROM THE NEW MEXICO RURAL UNIVERSAL SERVICE FUND	)	Docket No. ____________________
MESCALERO APACHE TELECOM, INC. ,	)	
Petitioner.	)	

DIRECT TESTIMONY

OF

CHRISTOPHER BARRON

ON BEHALF OF MESCALERO APACHE TELECOM, INC.

August 26, 2026

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I. INTRODUCTION

Q. Please state your name and current employment status

A. My name is Christopher Barron, and I am employed as a Senior Manager, Utility Consultant by Aldrich CPAs + Advisors, 5665 Meadows Road, #200, Lake Oswego, Oregon 97035. Aldrich provides auditing, tax, consulting, and wealth advisory services to clients across the country.

Q. Please describe your current responsibilities with Aldrich.

A. I work in Aldrich's communications and utility practice, and my responsibilities include analyzing and reporting to clients on federal and states issues, advising clients on regulatory compliance, and advocacy on behalf of clients.

Q. Please describe your business experience and background in the telecommunications industry.

A. I began my career in the telecommunications industry as a member of the accounting and audit staff at the Kansas Corporation Commission in 1991. From there, I worked at telecommunications consulting firms, including TCA, Alexicon, Moss Adams (now Baker Tilly), with a brief interlude as the Director of Business Development and Director of State Affairs at FairPoint Communications in Charlotte, North Carolina. I began my employment at Aldrich in October of 2024.

I received a Bachelor of Science in Business Administration degree from Missouri Southern State College (now Missouri Southern State University) in 1989, and passed the

Certified Public Accountant (CPA) exam in 1991. However, I no longer hold a CPA license nor practice as a CPA.

Q. On whose behalf are you presenting this testimony?

A. I am presenting testimony on behalf of Mescalero Apache Telecom, Inc. (MATI) in support of its petition for additional support from the New Mexico State Rural Universal Service Fund (SRUSF).

Q. Have you previously testified before the New Mexico Public Regulation Commission?

A. No, I have not.

II. Purpose of Testimony

Q. What is the purpose of your testimony in this proceeding?

A. The purpose of my testimony is to support MATI's petition for additional SRUSF support and to explain the process used to arrive at MATI's request. I present this testimony along with that presented by Godfrey Enjady, MATI's General Manager. I will sponsor the additional support calculation, the financial exhibits, and adjustments made to the test year results of operations.

Q. Please summarize your testimony.

A. MATI, based on provisions contained in the New Mexico Rural Telecommunications Act (RTA) and associated rules contained in the New Mexico Administrative Code (NMAC), and as stated in the Petition, is requesting additional SRUSF support. This request is specifically based on Section 63-9H-6(N) of the RTA and 17.11.10.25 NMAC. These provisions allow an Eligible Telecommunications Carrier (ETC) serving rural areas of the state to petition the PRC for support from the SRUSF based on need, and where such support is needed to ensure the widespread availability and affordability of universal service in the rural areas of the state served by the ETC.

My testimony will establish that MATI qualifies to receive additional support pursuant to 17.11.10.25 NMAC and will demonstrate that the method used to determine the need for support is reasonable.

I briefly discuss SB152, recently passed by the New Mexico Legislature and signed into law, and how the new Low-Income Telecommunications Assistance Program does not materially affect MATI's request for additional need-based support.

I will also briefly discuss some proceedings at the federal level that, while not specifically accounted for in MATI's requested amount of need-based SRUSF support, nevertheless influenced MATI's decision to move forward with this petition.

III. Support Request and Basis for Support

Q. How much additional support is MATI requesting?

A. MATI believes it can demonstrate a need for $1,165,442 in annual need-based SRUSF support, based on the methodology described below. MATI currently receives $142,420 in Access Reduction Support (ARS) from the SRUSF on an annual basis. In total, MATI would receive $1,307,862 in annual support from the SRUSF should this petition be granted by the PRC.

Q. Please summarize the methodology MATI used to determine its need for additional SRUSF support.

A. MATI determined its need for additional SRUSF support by calculating its intrastate revenue deficiency. This process begins with MATI's total company regulated investment and expenses for the 2025 Test Year, as determined by Federal Communications Commission (FCC) rules, separating the investment and expenses between interstate and intrastate jurisdictions, and then comparing the resultant intrastate revenue requirement to actual revenues. MATI's 2025 investment, or plant in service, balances and expenses incurred during the test year were also analyzed for unusual or non-recurring items, and any such items were removed where applicable.

Q. Please explain how MATI's methodology complies with 17.11.10.25 NMAC.

A. As explained in the Petition, the relevant rules in the NMAC allow for additional SRUSF support when it is needed to ensure universal service and affordable rates in rural areas of the state. Such petitions must also identify the geographic area for which support is intended and demonstrate with particularity how the proposed payments from the fund will be used in a manner consistent the use of fund support requirements contained in 17.11.10.27 NMAC. Most relevant to MATI's request is that 17.11.10.27(A) states that support must be used to maintain and support universal service. I will address each of these criteria below.

- The geographic area for which MATI requests additional SRUSF support is the Mescalero Apache Reservation. This is a rural area located in southwestern New Mexico that encompasses approximately 719.2 square miles and has a population of approximately 3,590.
- MATI recently completed its deployment of fiber to the home technology throughout the Reservation. The support requested in this petition is, therefore, not related to funding deployment, but is rather needed for the high cost of operations, maintenance, and upgrade of MATI's deployed network. In other words, additional SRUSF is needed to assist with the sustainability of MATI's network. This support will then allow MATI, by virtue of not recovering such costs from customers, to make end user rates more affordable. Such use of support is expressly allowed by 17.11.10.25(A) and 17.11.10.27(B).
- Pursuant to 17.11.10.25(C) NMAC, MATI is providing the Commission with "information related to [its] regulated revenues, expenses, and investments…"

Q. Is there precedent for this type of request?

A. Yes. Sacred Wind Communications, Inc. (SWC) was provided SRUSF support pursuant to 17.11.10.25 NMAC in 2015.[1] While SWC took a different approach to determine the level of support it needed, the Commission, in adopting the Amended Recommended Decision in full, stated "A total company view (intrastate plus interstate) regulated revenues, for petitions, based on need, may be considered by the Commission…" but the PRC made "***no***

[1] *In the Matter of the Petition of Sacred Wind Communications, Inc. for Support from the New Mexico Rural Universal Service Fund*, Case No. 15-00058-UT, Order issued September 23, 2015

finding on this methodology in this docket."[2] I interpret this to mean that, absent a general rulemaking addressing this specific issue, that the Commission has not adopted a specific method for petitioners to use when calculating SRUSF support based on need pursuant to 17.11.10.25 NMAC.

IV. Schedules and Calculation of Support

Q. Please summarize this section of your testimony.

A. In this section of my testimony, I will explain the schedules I am sponsoring and how the calculation of SRUSF support was done. This section will include the following subsections:

A. *Calculation of Support (Schedule 1)* – Using the other schedules provided, I will describe how MATI's need for $1,165,442 in annual SRUSF support was determined.

B. *Part 36 Cost Separations Study (Schedule 2)* – This schedule contains the calculation of MATI's intrastate revenue requirement, based on 47 C.F.R. Part 32 and 36 rules.

C. *Test Period Financials (Schedule 3)* – This section includes a summary of MATI's 2025 financial activity as recorded in its FCC Part 32 accounts.

[2] Amended Recommended Decision, filed September 2, 2015 in Case No. 15-00058-UT at Section VI.I (p. 48-49)

Schedule 1 – Intrastate Earnings Analysis and Calculation of Support

Q. Please discuss Schedule 1, the intrastate earnings analysis and calculation of support.

A. The first part of schedule 1 shows the calculation of MATI's intrastate revenue requirement. The rate base and operating expenses are drawn directly from page 1 of Schedule 2. The rate of return is the currently-authorized interstate rate of 9.75%.

Next, MATI's intrastate regulated revenues for the 2025 test year are listed. These revenues represent amounts MATI collected in 2025 for local, state access, directory, rent, and other revenues. In addition, MATI's current SRUSF draw for 2025 is shown, as well as support MATI received from the federal High-Cost Loop Support (HCLS) program.

Finally, MATI is including its estimate of the cost of filing this request in its calculation of additional, need-based, SRUSF support. MATI's estimate, $150,000, has been amortized over five years so as to include one year's worth of amortization in its request.

Q. Please explain MATI's inclusion of Federal HCLS receipts in its calculation of intrastate earnings.

A. Federal HCLS, administered by the FCC, is a program designed to support the higher-than-average costs of providing local service. In essence, the HCLS program helps participating carriers with the cost of the local loop – the portion of the telecommunications network between the switch and the customer – when that cost is a certain amount above the national average. Thus, HCLS relates directly to local service, and is thus included as a portion of MATI's intrastate revenues.

Q. Explain the adjustment MATI made to its test year 2025 HCLS.

A. HCLS received in 2025 is based on rate base and expenses from 2023. In order to ensure the HCLS MATI utilizes in this case is consistent with the 2025 test year, MATI calculated the expected HCLS that would be received in 2027. This calculation includes an estimate for two of the variables involved in calculating HCLS that are revised for each payment cycle – the National Average Cost per Loop and the Budget Control Mechanism (BCM) factor. Based on the updated calculation, MATI's HCLS related to its 2025 financial results will be $42,388 less than what is recorded in the test year.

Q. Are there any other issues you would like to discuss regarding the calculation of MATI's need-based SRUSF?

A. Yes – it is important to note that the calculation described above treats MATI's current ARS as analogous with or similar to the request for need-based support. In other words, MATI's current amount of ARS is included as regulated revenues and as such is offset against the total intrastate revenue requirement. As a result of MATI's request, its total annual SRUSF would be $1,307,861, of which $1,165,442 would be need-based support and $142,420 is ARS.

Schedule 2 – 2025 Cost Separations Study

Q. Please discuss MATI's 2025 Part 36 Cost Separations Study.

A. The cost separations study that forms the basis of MATI's need-based SRUSF support request was performed pursuant to FCC rules.[3] MATI's regulated investment included,

[3] See 47 C.F.R. § 36

pursuant to Part 32 of the FCC's rules, represents an average of year end 2024 and 2025 balances. MATI's Part 32 operating expenses for the year ended December 31, 2025 are also included. Several adjustments were made and then the results were allocated between the interstate and intrastate jurisdictions using Part 36 rules.

Q. In general, how do the FCC's Part 36 rules ensure allocations between interstate and intrastate jurisdictions are accurate?

A. The FCC's Part 36 rules are based on a number of factors, all of which are designed to measure the usage of telecommunications plant. These factors, over time, are developed and used based on traffic and use studies to identify jurisdiction use of telecommunications plant in service. MATI's cost separations studies have been prepared, submitted and approved for use in determining jurisdictional separations, and have been reviewed by the National Exchange Carrier Association (NECA). The cost study that forms the basis of MATI's need-based SRUSF support request is the same study that was submitted to NECA this year.

Schedule 3 – Test Period Results of Operations

Q. Please describe the information contained in Schedule 3 – the test period results of operations.

A. Schedule 3 contains MATI's 2025 balance sheet and income statement account balances. Contained in the schedule is the prior cost study balance (used to calculate the average rate base balances), current period book balance, cost study adjustments, and current period cost study balance. The amounts contained in Schedule 3 then form the basis of the cost separations study in Schedule 2.

V. LITAP and Service Affordability

Q. Does the recently-passed SB152 and addition of a new Low Income Telephone Assistance Plan in New Mexico affect MATI's request for additional SRUSF support based on need?

A. The introduction in SB152 of a new or expanded Low Income Telephone Assistance Plan (LITAP) in New Mexico provides for an Affordable Connectivity Program (ACP)-like program to assist qualifying customers with the cost of communications (both voice and broadband) service. The new LITAP in New Mexico will eventually provide for up to a $70 monthly credit for residents in Tribal areas taking service.[4] In MATI's service area, the LITAP, along with the current federal Lifeline program, should certainly help more residential customers subscribe to and afford MATI's services. However, for purposes of MATI's request for additional SRUSF support, the new LITAP would have minimal impact on MATI's revenue requirement shortfall. This is because MATI's local rate is $18 per month and is in essence covered by the current federal Lifeline Program that offers up to $34.25 per month in assistance for voice and broadband service. In MATI's case, any rate above and beyond the local rate that is paid by customers and supported by Lifeline or the new LITAP would relate to broadband internet access service, which is not a state-regulated service.

[4] In general, see PRC Docket No. 25-00065-UT

VI. Other Factors

Q. Are there other factors influencing MATI's request for need-based SRUSF support?

A. Yes, there are several proceedings underway at the FCC that could cause extreme adverse impacts for MATI. As background, MATI receives support from three federal high-cost support mechanisms: HCLS, Connect America Fund Broadband Loop Support (CAF BLS), and Connect America Fund Intercarrier Compensation (CAF ICC) support. The projected amounts for 2026[5] are as follows:

HCLS	$1,128,540
CAF BLS	$2,284,248
CAF ICC	$ 271,392
Total	$3,684,180

To put this support in context, MATI receives approximately $311 per access line, per month in federal high-cost support.

Q. Please discuss the FCC proceeding looking at CAF ICC reforms.

A. The FCC adopted a Notice of Proposed Rulemaking (NPRM) in February 2026 with the stated intent of moving all remaining intercarrier compensation rates to bill and keep, and to phase out CAF ICC support.[6] While this is still in the rulemaking stage, it is a concern for MATI as CAF ICC support has helped make overall service more affordable for MATI's customers as it reduces the amount that MATI needs to collect from end users.

[5] Universal Service Administrative Company Third Quarter 2026 Projections
[6] See FCC NPRM, Docket Nos. 25-311 and 25-308, FCC 26-11, released February 19, 2026

Q. Please describe the FCC's proceeding to consider reforms to the federal high-cost support programs.

A. The FCC adopted another NPRM in May that requests input on necessary reforms to current federal high-cost support (HCS) programs.[7] In particular and most importantly for MATI, the FCC is considering reforms that would either eliminate or replace the HCLS and CAF BLS programs. I described HCLS above and how it is designed to support otherwise intrastate-allocated costs. CAF BLS, on the other hand, was designed to support the high costs of telecommunications plant and other costs related to broadband internet access service, which is typically considered interstate in nature. However, CAF BLS is part of an overall support framework that assists MATI in keeping rates affordable, regardless of whether those rates are determined by the FCC or by the PRC.

Q. What do these potential FCC reforms to HCS programs mean to MATI?

A. Whether these reforms are justified or not, the very fact that the FCC is considering major changes means that the support system that MATI has relied upon for years is becoming highly unpredictable. This unpredictability, in turn, makes long term investment in communications networks, such as what MATI has done, even more difficult to operate, maintain, and upgrade.

Q. Does that conclude your testimony?

A. Yes it does.

[7] See FCC NPRM, Docket Nos. 26-96 and 10-90, FCC 26-35, released May 21, 2026

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IN THE MATTER OF THE PETITION OF MESCALERO APACHE TELECOM, INC. FOR SUPPORT FROM THE NEW MEXICO RURAL UNIVERSAL SERVICE FUND	))))	Docket No. ____________
MESCALERO APACHE TELECOM, INC.,	)))	
Petitioner.	))	

VERIFICATION

STATE OF SOUTH CAROLINA	)
	)
COUNTY OF YORK	)

I, Christopher Barron, Senior Manager, Utility Consultant by Aldrich CPAs + Advisors, being first duly sworn, state that MATI is filing its Petition for Support from the New Mexico Rural Universal Service Fund. My foregoing Direct Testimony of Christopher Barron supports MATI's Petition. I am qualified and authorized to verify this Direct Testimony. I have examined all statements in this Direct Testimony and, to the best of my knowledge, information, and belief, verify that the matters therein are true and correct.

Christopher Barron, Senior Manager
Aldrich CPAs + Advisors

The foregoing Verification was subscribed, sworn and attested to before me on this 26th day of August, 2026, by Christopher Barron, Senior Manager, Utility Consultant by Aldrich CAPas + Advisors.

Notary Public

PAUL W CORRELL
Notary Public
State of South Carolina
My Commission Expires Nov. 3, 2031

Mescalero Apache Telecom, Inc.

Direct Testimony of Christopher Barron

Schedule 1 – Intrastate Earnings Analysis and Calculation of Support

Mescalero Apache Telecom, Inc.
Intrastate Earnings Analysis
2025 Test Year

Schedule 1

Description	Intrastate InterLATA	Intrastate IntraLATA	Local	Total
Rate Base	$ 15,181	$ 1,993,030	$ 4,084,809	$ 6,093,020
Rate of Return	9.750%	9.750%	9.750%	
Return on Rate Base	$ 1,480	$ 194,320	$ 398,269	$ 594,069
Operating Expense	$ 122,835	$ 777,750	$ 1,653,384	$ 2,553,969
Revenue Requirement	$ 124,315	$ 972,070	$ 2,051,653	$ 3,148,038

	2025	Adjustments	Adj. Balance
Intrastate Regulated Revenues			
Local	$ 609,651		$ 609,651
HCLS	$ 1,065,731	$ (42,388)	$ 1,023,343
NMUSF	$ 142,420		$ 142,420
State Access Revenue	$ 229,822		$ 229,822
Directory Revenue	$ 6,810		$ 6,810
Other Revenue	$ 551		$ 551
Total Intrastate Revenues	$ 2,054,985	$ (42,388)	$ 2,012,597
(Over)/Under Earnings	$ 1,093,054	$ (42,388)	$ 1,135,442
Filing Expense			$ 30,000
Total Need-Based SRUSF Request			**$ 1,165,442**
Total SRUSF Support			$ 1,307,861

Adjustments		
1. HCLS	$ (42,388)	
2. Filing Expense	$ 30,000	(Amortized over 5 years)

Total Estimated Filing Expense	$ 150,000
Amortization Period	5
Annual Expense	$ 30,000

Mescalero Apache Telecom, Inc.

Direct Testimony of Christopher Barron

Schedule 2 – 2025 Cost Separations Study

Company:	Mescalero Apache Telecom, Inc.	PART 36									
SAC:	491231										
Filing:	2025 Cost Study										
				Interstate		State InterLATA		State IntraLATA		Local	
Rule	Description	Study Balance	Total	MTS	Private Line	MTS	Private Line	MTS	Private Line	MTS	Private Line
Revenue Requirement											
	Rate Base	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	-
	ROR	10.313%	9.750%	9.750%	9.750%	10.875%	10.875%	10.875%	10.875%	10.875%	10.875%
	Return on Rate Base	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	-
	Operating Expense	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	-
	Revenue Requirement	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	-
	Uncapped										
	Difference										
Rate Base											
	Other noncurrent assets	-	-	-	-	-	-	-	-	-	-
§36.182	Cash Working Capital (CWC)	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	-
§36.181	§32.1220.1 M&S	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	-
§36.171	§32.2003 TPUC	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	-
§36.112	**General Support Facilities (GSF)**	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	-
§36.124	COE Cat 2 Tandem Switching	-	-	-	-	-	-	-	-	-	-
§36.125	COE Cat 3 Local Switching	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
	Total COE Switching	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
	Distribution of COE Switching	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
§36.126	COE CAT 4.111 Wideband Basic	-	-	-	-	-	-	-	-	-	-
§36.126	COE CAT 4.112 Wideband IER Spac	[redacted]	[redacted]		[redacted]						
§36.126	COE CAT 4.113 Wideband IER DSL	[redacted]	[redacted]		[redacted]						
§36.126	COE CAT 4.114 Wideband SER	-	-				-				
§36.126	COE CAT 4.115 Wideband SRA	[redacted]	[redacted]						[redacted]		
§36.126	COE CAT 4.12 EAS	[redacted]	[redacted]							[redacted]	-
§36.126	COE CAT 4.13 Subscriber	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	-
§36.126	COE Cat 4.211 Interexchange Basic	-	-	-							
§36.126	COE CAT 4.212 Interexchange IER	-	-		-						
§36.126	COE CAT4.221 Interexchange Wideband Basic	-	-	-	-	-	-	-	-	-	-
§36.126	COE CAT4.222 Interexchange Wideband IER	-	-		-						
§36.126	COE CAT4.223 Interexchange DSL	-	-		-						
§36.126	COE CAT4.230 Other Interexchange Basic	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	-	-
§36.126	COE CAT4.231 Other Interexchange IER	-	-		-						
§36.126	COE CAT4.3 Host Remote	-	-	-	-	-	-	-	-	-	-
	Total COE Circuit	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	-
	Distribution of COE Circuit	1.000000	0.686496	0.105275	0.581221	0.000575	0.000000	0.097416	0.001742	0.213772	0.000000
	Total COE	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	-
	Distribution of COE	1.000000	0.694071	0.139778	0.554292	0.000548	0.000000	0.099853	0.001661	0.203867	0.000000
§36.154	CWF CAT 1 Subscriber	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	-
§36.155	CWF Cat 2.11 IER-SPI	[redacted]	[redacted]		[redacted]						
§36.155	CWF Cat 2.112 IER-DSL	[redacted]	[redacted]		[redacted]						
§36.155	CWF CAT 2.12 SER	-	-				-				
§36.155	CWF CAT 2.13 SRA	[redacted]	-						[redacted]		
§36.155	CWF Cat 2.02 Wideband Message	-	-	-	-	-	-	-	-	-	-
§36.155	CWF CAT 2.03 EAS	[redacted]	-							[redacted]	
§36.156	CWF CAT 3.11 Interexchange IER	-	-		-						
§36.156	CWF CAT 3.12 Interexchange SER	-	-				-				
§36.156	CWF CAT 3.13 Interexchange SRA	-	-						-		
§36.156	CWF CAT 3.14 Interexchagne DSL	-	-		-						

Company:	Mescalero Apache Telecom, Inc.	PART 36									
SAC:	491231										
Filing:	2025 Cost Study										
				Interstate		State InterLATA		State IntraLATA		Local	
Rule	Description	Study Balance	Total	MTS	Private Line	MTS	Private Line	MTS	Private Line	MTS	Private Line
§36.156	CWF CAT 3.30 Other Interexchange	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
§36.157	**CWF CAT 4 Host remote**	-	-	-	-	-	-	-	-	-	-
	Total CWF	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
	Distribution of CWF	1.000000	0.469344	0.172846	0.296498	0.000953	0.000000	0.161545	0.012554	0.355604	0.000000
	Total COE and CWF	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
	Distribution of COE and CWF	1.000000	0.515487	0.166056	0.349431	0.000870	0.000000	0.148877	0.010318	0.324448	0.000000
§36.161	Tangible Assets related to GSF	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
§36.161	Tangible Assets related to COE	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
§36.161	**Tangible Assets related to CWF**	-	-	-	-	-	-	-	-	-	-
	Total Tangible Assets	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
	Distribution of Tangible Assets	0.842863	0.576104	0.157137	0.418967	0.000760	0.000000	0.132237	0.007379	0.283519	0.000000
	Total COE, CWF and Tangible Assets	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
	Distribution of COE, CWF, Tangibles	1.000000	0.518208	0.165656	0.352552	0.000865	0.000000	0.148131	0.010186	0.322611	0.000000
§36.162	Account 2690 - Intangible Assets	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
	Total TPIS	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
	Distribution of TPIS	1.000000	0.517980	0.165689	0.352291	0.000865	0.000000	0.148193	0.010197	0.322765	0.000000
Rate Base Offsets											
	Accum Depr GSF	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
	Accum Depr Switching	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
	Accum Depr Circuit	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
	Acc Depr CWF	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	-
	Account 3400 - Tangible Assets	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
	Account 3500 - Intangible Assets	-	-	-	-	-	-	-	-	-	-
	Net TPIS	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
	Distribution of Net TPIS	1.000000	0.497326	0.164899	0.332427	0.000902	-0.000055	0.153413	0.011173	0.337241	0.000000
	Customer Deposits	-	-	-	-	-	-	-	-	-	-
	GSF Current DOT	-	-	-	-	-	-	-	-	-	-
	Switching Current DOT	-	-	-	-	-	-	-	-	-	-
	Circuit Current DOT	-	-	-	-	-	-	-	-	-	-
	CWF Current DOT	-	-	-	-	-	-	-	-	-	-
	GSF Noncurrent DOT	-	-	-	-	-	-	-	-	-	-
	Other Long Term liabilities for Rate Base	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	-
	Switching Noncurrent DOT	-	-	-	-	-	-	-	-	-	-
	Circuit Noncurrent DOT	-	-	-	-	-	-	-	-	-	-
	CWF Noncurrent DOT	-	-	-	-	-	-	-	-	-	-
Operating Expense											
§36.311	Network Support Exp	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
§36.311	GSF Expense	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
§36.321	COE Switching Exp	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
§36.321	COE Circuit Exp	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
§36.341	CWF Exp	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
§36.352	Other Property Plan and equipment	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
§36.353	Network Operations Expense	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
§36.354	Access Expense - Direct Assign IER	[redacted]	[redacted]	[redacted]							
§36.354	Access Expense - Direct Assign SER	-	-			-					
§36.354	Access Expense - Direct Assign SRA	-	-					-			
§36.354	Access Expense - Direct Assign LOC	-	-							-	
§36.361	Depr. Exp. GSF	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	-

Company: Mescalero Apache Telecom, Inc. PART 36
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Rule	Description	Study Balance	Interstate Total	Interstate MTS	Interstate Private Line	State InterLATA MTS	State InterLATA Private Line	State IntraLATA MTS	State IntraLATA Private Line	Local MTS	Local Private Line
§36.361	Depr Exp. Switching	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
§36.361	Depr Exp. Circuit	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
§36.361	Depr Exp. CWF	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
§36.361	Amortization of Tangible Assets	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
§36.361	Amortization of Intangible Assets	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
§36.372	Marketing	0	0	0	-	0	-	0	-	0	-
§36.374	Call completion services	-	-	-	-	-	-	-	-	-	-
§36.375	Directory Expense - Classified	-	-							-	
§36.375	Directory Expense - Alpha	-	-	-	-	-	-	-	-	-	-
§36.375	Directory Expense - Other IER	-	-	-							
§36.375	Directory Expense - Other SER	-	-			-					
§36.375	Directory Expense - Other SRA	-	-					-			
§36.375	Directory Expense - Other LOC	-	-							-	
§36.377	End User Service Order Processing	[redacted]	-	-	-	-	-	-	-	[redacted]	-
§36.377	End/U Presub SvC Order Processing	[redacted]	[redacted]	[redacted]							
§36.377	End User Payment & Collection	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	-
§36.377	End User Bill Inquiry	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	-
§36.377	IXC Service Order Processing	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	-	-	-	-
§36.377	IXC Payment & Collection	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	-	-	-	-
§36.377	IXC Bill Inquiry	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	-	-	-	-
§36.377	Coin Collection & Administration	-	-	-	-	-	-	-	-	-	-
§36.378	Toll Ticket Processing	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	-	-	-
§36.378	Other Billing and Collection	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	-
§36.378	End User Access Billing	[redacted]	[redacted]	[redacted]							
§36.378	Carrier Access Billing	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	-	-	-
	Cat 1 & 2 Cust Svc	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	-
	Distribution of Cat 1 & 2 Cust Svc	1.000000	0.415982	0.415982	0.000000	0.005558	0.158539	0.107686	0.000000	0.312235	0.000000
§36.382	Other Services	-	-	-	-	-	-	-	-	-	-
§36.382	IER TRS Services	[redacted]	[redacted]	[redacted]							
§36.382	SER TRS Services	-	-			-					
§36.382	SRA TRS Services	-	-					-			
	Big Three	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	-
	Distribution of Big Three	1.000000	0.562343	0.211325	0.351018	0.001700	0.032161	0.122039	0.005039	0.276717	0.000000
§36.392	Executive	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	-
§36.392	G&A	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	-
§36.392	G&A Direct Assign	[redacted]	[redacted]	[redacted]							
	Total G&A	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	-
	Distribution of G&A	1.000000	0.577885	0.239332	0.338553	0.001640	0.031019	0.117706	0.004861	0.266890	0.000000
§36.411	Operating Investment Tax Credits	-	-	-	-	-	-	-	-	-	-
§36.411	Provision for deferred operating income taxes—net	-	-	-	-	-	-	-	-	-	-
§36.223	Operating Fixed Charges	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	-
§36.411	Income Adjustment for FIT	-	-	-	-	-	-	-	-	-	-
§36.411	Adjustments for State Income Taxes	-	-	-	-	-	-	-	-	-	-
§36.411	Fed Tax	-	-	-	-	-	-	-	-	-	-
§36.411	State Tax	-	-	-	-	-	-	-	-	-	-
§36.411	Account 7245 - Interstate Regulatory Fees	[redacted]	[redacted]	[redacted]	-	-	-	-	-	-	-
§36.411	Account 7200 - Other Operating Taxes	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	-
§36.222	Account 7300.2 - Special Charges	-	-	-	-	-	-	-	-	-	-
§36.222	Allowance for Funds Used During Construction	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	-
§36.223	Account 7500.3 - Interest on Customer Deposits	-	-	-	-	-	-	-	-	-	-
	Total Cash Expenses	4,204,093	2,374,143	929,899	1,444,243	6,554	114,973	517,747	23,697	1,166,978	-

Company: Mescalero Apache Telecom, Inc.
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Rule	Description	PART 36 Study Balance	Interstate Total	Interstate MTS	Interstate Private Line	State InterLATA MTS	State InterLATA Private Line	State IntraLATA MTS	State IntraLATA Private Line	Local MTS	Local Private Line
	Distribution of Cash expenses	1.000000	0.564722	0.221189	0.343533	0.001559	0.027348	0.123153	0.005637	0.277582	0.000000
	Fit_GrossUp_for_SIT										
	Rent_Revenue_GSF	-	-	-	-	-	-	-	-	-	-
	Rent_Revenue_Switching	-	-	-	-	-	-	-	-	-	-
	Rent_Revenue_Circuit	-	-	-	-	-	-	-	-	-	-
	Rent_Revenue_CWF	-	-	-	-	-	-	-	-	-	-

Mescalero Apache Telecom, Inc.

Direct Testimony of Christopher Barron

Schedule 3 – Test Period Results of Operations

Company: Mescalero Apache Telecom, Inc.
SAC: 491231
Filing: 2025 Cost Study

Account	Description	Prior Period Study Balance	Current Period Book Balance	Adjustments	Current Period Study Balance	Average & OpEx Eligible to be Capped	Capped Cost
	Balance Sheet						
Current Assets							
§32.1120	Cash and equivalents.	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	
§32.1120.1	Cash Working Capital (CWC)						
§32.1170	Receivables.						
§32.1171	Allowance for doubtful accounts.	-	-	-	-	-	
§32.1191	Accounts receivable allowance—other.	-	-	-	-	-	
§32.1220	Inventories.	-	-	-	-	-	
§32.1220.1	§32.1220.1 M&S	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	
§32.1280	Prepayments.	131,264					
§32.1350	Other current assets.	-	-	-	-	-	
	Total Current Assets	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	
Noncurrent Assets							
§32.1406	Nonregulated investments.	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	
§32.1410	Other noncurrent assets.	-	-	-	-	-	
§32.1438	Deferred maintenance and retirements.	-	-	-	-	-	
§32.1500	Other jurisdictional assets—net.	-	-	-	-	-	
	Total Noncurrent Assets	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	
Other Assets							
§32.2002	Property held for future telecommunications use.	-	-	-	-	-	
§32.2003	§32.2003 TPUC	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	
§32.2005	Telecommunications plant adjustment.	-	-	-	-	-	
§32.2006	Nonoperating plant.	-	-	-	-	-	
§32.2007	Goodwill.	-	-	-	-	-	
	Total Other Assets	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	
Telephone Plant In Service (TPIS)							
§32.2111	Land.	-	-	-	-	-	
§32.2112	Motor vehicles.	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	
§32.2113	Aircraft.	-	-	-	-	-	
§32.2114	Tools and other work equipment.	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	
§32.2121	Buildings.						
§32.2122	Furniture.	-	-	-	-	-	
§32.2123	Office equipment.	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	
§32.2124	General purpose computers.						
	General Support Facilities (GSF)						
	Balance Sheet						
COE Cat 2	COE Cat 2 Tandem Switching	-			-	-	
COE Cat 3	COE Cat 3 Local Switching	[redacted]			[redacted]	[redacted]	
§32.2212	**Total Digital electronic switching.**		[redacted]	[redacted]			
COE CAT 4.111	COE CAT 4.111 Wideband Basic	-			-	-	
COE CAT 4.112	COE CAT 4.112 Wideband IER Spac	-			-	-	
COE CAT 4.113	COE CAT 4.113 Wideband IER DSL	[redacted]			[redacted]	[redacted]	
COE CAT 4.114	COE CAT 4.114 Wideband SER						
COE CAT 4.115	COE CAT 4.115 Wideband SRA	[redacted]			[redacted]	[redacted]	
COE CAT 4.12	COE CAT 4.12 EAS						
COE CAT 4.13	COE CAT 4.13 Subscriber						
COE Cat 4.211	COE Cat 4.211 Interexchange Basic	-			-	-	
COE CAT 4.212	COE CAT 4.212 Interexchange IER	-			-	-	
COE CAT4.221	COE CAT4.221 Interexchange Wideband Basic	-			-	-	
COE CAT4.222	COE CAT4.222 Interexchange Wideband IER	-			-	-	
COE CAT4.223	COE CAT4.223 Interexchange DSL	-			-	-	
COE CAT4.230	COE CAT4.230 Other Interexchange Basic	[redacted]			[redacted]	[redacted]	
COE CAT4.231	COE CAT4.231 Other Interexchange IER	-			-	-	
COE CAT4.3	COE CAT 4.3 Host Remote	-			-	-	
§32.2232	**Total Circuit equipment.**	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	
§32.2311	Station apparatus.	-	-	-	-	-	
§32.2341	Large private branch exchanges.	-	-	-	-	-	
§32.2351	Public telephone terminal equipment.	-	-	-	-	-	
§32.2362	Other terminal equipment.	-	-	-	-	-	
	Total IOT	-	-	-	-	-	
CWF CAT 1	CWF CAT 1 Subscriber	[redacted]			[redacted]	[redacted]	
CWF Cat 2.11	CWF Cat 2.11 IER-SPI						
CWF Cat 2.112	CWF Cat 2.112 IER-DSL						
CWF CAT 212	CWF CAT 2.12 SER	-			-	-	
CWF CAT 213	CWF CAT 2.13 SRA	[redacted]			[redacted]	[redacted]	
CWF Cat 2.02	CWF Cat 2.02 Wideband Message	-			-	-	
CWF CAT 2.03	CWF CAT 2.03 EAS	[redacted]			[redacted]	[redacted]	
CWF CAT 3.11	CWF CAT 3.11 Interexchange IER	-			-	-	
CWF CAT 3 12	CWF CAT 3.12 Interexchange SER	-			-	-	
CWF CAT 3.13	CWF CAT 3.13 Interexchange SRA	-			-	-	
CWF CAT 3.14	CWF CAT 3.14 Interexchagne DSL	-			-	-	
CWF CAT 3.30	CWF CAT 3.30 Other Interexchange	[redacted]			[redacted]	[redacted]	
CWF CAT 4	CWF CAT 4 Host remote	-			-	-	
§32.2410	**Cable and wire facilities.**	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	
	Balance Sheet						
§32.2680	Tangible Assets related to GSF	[redacted]			[redacted]	[redacted]	
§32.2681	Tangible Assets related to COE						
§32.2682	Tangible Assets related to CWF	-			-	-	
§32.2680	**Amortizable tangible assets.**	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	

§32.2690	Account 2690 - Intangible Assets	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	
	Total TPIS	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	
Accumulated Depreciation and Amortization							
§32.3100.1	Accum Depr GSF	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	
§32.3100.2	Accum Depr Switching	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	
§32.3100.3	Accum Depr Circuit	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	
§32.3100.4	Accum Depr IOT	-	-	-	-	-	
§32.3100.5	Acc Depr CWF	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	
§32.3100	**Accumulated depreciation TPIS**	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	
§32.3200	Acc depr—held for future telecom use.	-	-	-	-	-	
§32.3300	Accumulated depreciation—nonoperating.	-	-	-	-	-	
§32.3400	Account 3400 - Tangible Assets	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	
§32.3500.1	Account 3500 - Intangible Assets	-	-	-	-	-	
	Total Acc. Depr and Amort.	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	
Current Liabilities:							
§32.4000	Current accounts and notes payable.	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	
§32.4040	Customer Deposits	-	-	-	-	-	
§32.4070	Income taxes—accrued.	-	-	-	-	-	
§32.4080	Other taxes—accrued.	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	
§32.4100.1	GSF Current DOT	-			-	-	
§32.4100.2	Switching Current DOT	-			-	-	
§32.4100.3	Circuit Current DOT	-			-	-	
§32.4100.4	IOT Current DOT	-			-	-	
§32.4100.5	CWF Current DOT	-			-	-	
§32.4100	**Net current deferred operating income taxes.**	-	-	-	-	-	
§32.4110	Net current deferred nonoperating income taxes.	-	-	-	-	-	
§32.4130	Other current liabilities.	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	
	Total Current Liabilities	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	
	Balance Sheet						
Long-Term Debt							
§32.4200	Long term debt and funded debt.	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	
Other Liabilities and Deferred Credits:							
§32.4300	Other long-term liabilities and deferred credits.	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	
§32.4300.1	Other Long Term liabilities for Rate Base	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	
§32.4320	Unamortized operating investment tax credits—net.	-	-	-	-	-	
§32.4330	Unamortized nonoperating investment tax credits—net.	-	-	-	-	-	
§32.4340.1	GSF Noncurrent DOT	-			-	-	
§32.4340.2	Switching Noncurrent DOT	-			-	-	
§32.4340.3	Circuit Noncurrent DOT	-			-	-	
§32.4340.4	IOT Noncurrent DOT	-			-	-	
§32.4340.5	CWF Noncurrent DOT	-			-	-	
§32.4340	**Net noncurrent deferred operating income taxes.**	-	-	-	-	-	
§32.4341	Net deferred tax liability adjustments.	-	-	-	-	-	
§32.4350	Net noncurrent deferred nonoperating income taxes.	-	-	-	-	-	
§32.4361	Deferred tax regulatory adjustments—net.	-	-	-	-	-	
§32.4370	Other liabilities	-	-	-	-	-	
	Total Other Liabilities	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	
Stockholder's Equity							
§32.4510	Capital stock.	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	
§32.4520	Additional paid-in capital.	-	-	-	-	-	
§32.4530	Treasury stock.	-	-	-	-	-	
§32.4540	Other capital.	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	
§32.4550	Retained earnings.	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	
	Total Stockholder's Equity	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	
	Total	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	
	Net Income		(0)	-	(0)	(0)	
	Grand Total (Should be zero)		[redacted]	[redacted]	[redacted]	[redacted]	
Revenue	**Income Statement**						
Basic local service revenue.							
§32.5001	Basic area revenue.		[redacted]	[redacted]	[redacted]		
§32.5002	Optional extended area revenue.		-	-	-		
§32.5003	Cellular mobile revenue.		-	-	-		
§32.5040	Private line revenue.		[redacted]	[redacted]	[redacted]		
§32.5060	Other basic area revenue.		[redacted]	[redacted]	[redacted]		
	Total Basic Local Service Revenue		[redacted]	[redacted]	[redacted]		
Access Revenue							
§32.5081	End user revenue.		[redacted]	[redacted]	[redacted]		
§32.5082	Switched access revenue.		[redacted]	[redacted]	[redacted]		
§32.5083	Special access revenue.		[redacted]	[redacted]	[redacted]		
	Total Access Revenue		[redacted]	[redacted]	[redacted]		
Misc. Revenue							
§32.5100	Long distance message revenue.		[redacted]	[redacted]	[redacted]		
§32.5200	Miscellaneous revenue.		[redacted]	[redacted]	[redacted]		
§32.5230	Directory revenue.		-	-	-		
§32.5280	Nonregulated operating revenue.		[redacted]	[redacted]	[redacted]		
§32.5300	Uncollectible revenue.		[redacted]	[redacted]	[redacted]		
	Total Misc Revenue		[redacted]	[redacted]	[redacted]		
	Total Revenue		[redacted]	[redacted]	[redacted]		

§32.6112	Motor vehicle expense.	[redacted]	[redacted]	[redacted]		
§32.6113	Aircraft expense.	-	-	-		
§32.6114	Tools and other work equipment expense.	-	-	-		
	Network Support Exp	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
§32.6121	Land and building expense.	[redacted]	[redacted]	[redacted]		
§32.6122	Furniture and artworks expense.	[redacted]	[redacted]	[redacted]		
§32.6123	Office equipment expense.	[redacted]	[redacted]	[redacted]		
§32.6124	General purpose computers expense.	[redacted]	[redacted]	[redacted]		
	GSF Expense	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
§32.6212	COE Switching Exp	[redacted]	[redacted]	[redacted]		
§32.6232	COE Circuit Exp	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
	Total COE Exp	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
§32.6311	Station apparatus expense.	-	-	-		
§32.6341	Large private branch exchange expense.	-	-	-		
§32.6351	Public telephone terminal equipment expense.	-	-	-		
§32.6362	Other terminal equipment expense.	-	-	-		
	IOT Exp	-	-	-	-	-
	Income Statement					
§32.6411	Poles expense.	[redacted]	[redacted]	[redacted]		
§32.6421	Aerial cable expense.	[redacted]	[redacted]	[redacted]		
§32.6422	Underground cable expense.	-	-	-		
§32.6423	Buried cable expense.	[redacted]	[redacted]	[redacted]		
§32.6424	Submarine and deep sea cable expense.	-	-	-		
§32.6426	Intrabuilding network cable expense.	-	-	-		
§32.6431	Aerial wire expense.	-	-	-		
§32.6441	Conduit systems expense.	-	-	-		
	CWF Exp	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
§32.6511	Property held for future telecom use expense.	-	-	-		
§32.6512	Provisioning expense.	[redacted]	[redacted]	[redacted]		
	Other Property Plan and equipment	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
§32.6531	Power expense.	[redacted]	[redacted]	[redacted]		
§32.6532	Network administration expense.	[redacted]	[redacted]	[redacted]		
§32.6533	Testing expense.	[redacted]	[redacted]	[redacted]		
§32.6534	Plant operations administration expense.	[redacted]	[redacted]	[redacted]		
§32.6535	Engineering expense.	[redacted]	[redacted]	[redacted]		
	Network Operations Expense	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
§32.6540.1	Access Expense - Direct Assign IER	[redacted]	[redacted]	[redacted]		
§32.6540.2	Access Expense - Direct Assign SER	-	-	-		
§32.6540.3	Access Expense - Direct Assign SRA	-	-	-		
§32.6540.4	Access Expense - Direct Assign LOC	-	-	-		
§32.6540	Access expense.	[redacted]	[redacted]	[redacted]		
§32.6561.1	Depr. Exp. GSF	[redacted]	[redacted]	[redacted]		
§32.6561.2	Depr Exp. Switching	[redacted]	[redacted]	[redacted]		
§32.6561.3	Depr Exp. Circuit	[redacted]	[redacted]	[redacted]		
§32.6561.4	Depr Exp. IOT	-	-	-		
§32.6561.5	Depr Exp. CWF	[redacted]	[redacted]	[redacted]		
§32.6561	Depreciation expense—TPIS	[redacted]	[redacted]	[redacted]		
§32.6562	Depr exp--property held for future telecom use.	-	-	-		
§32.6563	Amortization of Tangible Assets	[redacted]	[redacted]	[redacted]		
§32.6564	Amortization of Intangible Assets	[redacted]	[redacted]	[redacted]		
§32.6565	Amortization expense—other.	-	-	-		
§32.6610	Marketing.	-	-	-		
§32.6611	Product management and sales.	[redacted]	[redacted]	-		
§32.6613	Product advertising.	[redacted]	[redacted]	0		
	Marketing	[redacted]	[redacted]	0	0	0
	Income Statement					
§32.6621	Call completion services.	[redacted]	[redacted]	-	-	-
§32.6622.1	Directory Expense - Classified	-	-	-	-	-
§32.6622.2	Directory Expense - Alpha	-	-	-	-	-
§32.6622.3	Directory Expense - Other IER	-	-	-	-	-
§32.6622.4	Directory Expense - Other SER	-	-	-	-	-
§32.6622.5	Directory Expense - Other SRA	-	-	-	-	-
§32.6622.6	Directory Expense - Other LOC	-	-	-	-	-
§32.6622	Number services.	-	-	-		
§32.6623.001	End User Service Order Processing	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
§32.6623.002	End/U Presub SvC Order Processing	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
§32.6623.003	End User Payment & Collection	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
§32.6623.004	End User Bill Inquiry	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
§32.6623.005	IXC Service Order Processing	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
§32.6623.006	IXC Payment & Collection	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
§32.6623.007	IXC Bill Inquiry	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
§32.6623.008	Coin Collection & Administration	-	-	-	-	-
§32.6623.009	Toll Ticket Processing	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
§32.6623.010	Other Billing and Collection	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
§32.6623.011	End User Access Billing	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
§32.6623.012	Carrier Access Billing	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
§32.6623.013	Other Services	-	-	-	-	-
§32.6623.014	IER TRS Services	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
§32.6623.015	SER TRS Services	-	-	-	-	-

§32.6623.016	SRA TRS Services		-	-	-	-	-
§32.6623	Customer services.		[redacted]	[redacted]	[redacted] (0)		
	Income Statement						
§32.6710	Executive		[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
§32.6720	G&A						
§32.6721.1	G&A Direct Assign		-				
	Total G&A		[redacted]	[redacted]	[redacted]		
§32.6790	Provision for uncollectible notes receivable.		-	-	-		
§32.7100	Other operating income and expenses.		[redacted]	[redacted]	[redacted]		
§32.7210	Operating Investment Tax Credits		-	-	-		
§32.7220	Operating Federal income taxes.		-	-	-		
§32.7230	Operating state and local income taxes.		-	-	-		
§32.7240	Account 7200 - Other Operating Taxes		[redacted]	[redacted]	[redacted]		
§32.7245	Account 7245 - Interstate Regulatory Fees		-				
§32.7250	Provision for deferred operating income taxes--net.		-	-	-		
§32.7300	Nonoperating income and expense.		[redacted]	[redacted]	[redacted]		
§32.7300.1	Allowance for Funds Used During Construction		[redacted]	-	[redacted]		
§32.7300.2	Account 7300.2 - Special Charges			[redacted]	-		
§32.7400	Nonoperating taxes.		-	-	-		
§32.7500.1	Operating Fixed Charges		[redacted]	[redacted]	[redacted]		
§32.7500.2	Non Operating Fixed Charges		[redacted]	[redacted]	[redacted]		
§32.7500.3	Account 7500.3- Interest on Customer Deposits		-	-	-		
§32.7500	Interest and related items.		[redacted]	[redacted]	[redacted]		
§32.7600	Extraordinary items.		-	-	-		
§32.7899	Content of accounts.		-	-	-		
§32.7910	Inc. effect of jurisdictional ratemaking differences		-	-	-		
§32.7990	Nonregulated net income.		[redacted]	[redacted]	[redacted]		
Net Income & Total Opex Elligible to be Capped			(0)	-	(0)	[redacted]	
Adjustments Check Total			0	(0)			

Statement of Cash Flows						
Cash Flow From Operating Activities						
Net Income (Loss)				[redacted]		
Adjustments for Items not requiring (providing) Cash						
Change In Depreciation				[redacted]		
Other Adjustments to reconcile Net Income						
(Increase) Decrease in Assets:						
Accounts receivable				[redacted]		
Inventory						
Prepaid and other assets						
Increase(Decrease) in Liabilities:						
Accounts payable				[redacted]		
Other Liabilities						
Net Cash Provided From Operating Activities				[redacted]		
Cash Flows From Investing Activities						
Capital Expenditures				[redacted]		
Other Investing Activities						
Net Cash Flows Used in Investing Activities				[redacted]		
Cash Flow From Financing Activities						
Changes In Long Term Debt				[redacted]		
Other Financing Activities						
Net Cash Flows From Financing Activities				[redacted]		
Increase (Decrease) in Cash				[redacted]		
Beginning Cash Balance				[redacted]		
Ending Cash Balance				[redacted]		
Check				[redacted]		