

Account 2110, Land & Support Assets

This account shall include the original cost of the investment in land, motor vehicles, aircraft, tools and other work equipment, buildings, furniture, office equipment, and general purpose computers.

<u>Directly Assigned Cost Pools</u>	<u>Cost Pool Definition</u>	<u>Regulated/Nonregulated Apportionment Basis</u>
Regulated	Costs associated with land and support assets that are used entirely for the provision of regulated services.	Direct Assignment
Nonregulated	Costs associated with land and support assets that are used entirely for the provision of nonregulated services.	Direct Assignment
<u>Directly Attributed Common Cost Pools</u>		
Buildings - Regulated	Costs associated with portions of buildings that house regulated activities and/or are rented to others and are either regulated or qualify as incidental to telephone operations.	Direct Attribution - Regulated
Buildings - Nonregulated	Costs associated with portions of buildings that house nonregulated activities that do not qualify as incidental to telephone operations.	Direct Attribution - Nonregulated
<u>Indirectly Attributed Common Cost Pools</u>		
Buildings - Central Office	Costs associated with portions of buildings that house central office equipment and central office support personnel.	Indirect Attribution Central Office Equipment investment in Accounts 2210-2230, excluding investment in central office equipment in buildings directly assigned to regulated or nonregulated activities.

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<u>Indirectly Attributed Common Cost Pools</u>	<u>Cost Pool Definition</u>	<u>Regulated/Nonregulated Apportionment Basis</u>
Buildings - All Other	Costs associated with buildings and portions of buildings used for the provision of both regulated and nonregulated activities, excluding costs included in the Buildings - Central Office common cost pool.	Indirect Attribution Total company current year salary & wages, excluding such wages associated with personnel who are assigned to buildings that are directly assigned to regulated/nonregulated activities.
Land	Costs associated with parcels of land that are used for the provision of both regulated and nonregulated services.	Indirect Attribution Based on the overall investment in the Common Buildings cost pools.
Motor Vehicles	Costs associated with motor vehicles that are used for both regulated and nonregulated activities.	Indirect Attribution Total company current year salaries & wages.
Aircraft	Costs associated with aircraft that are used for both regulated and nonregulated activities.	Indirect Attribution Current year salaries & wages of employees using the aircraft.
Tools and Other Work Equipment	Costs associated with tools and other work equipment that is used for both regulated and nonregulated activities.	Indirect Attribution Current year salaries & wages of plant employees.
Furniture	Costs associated with furniture that is used for both regulated and nonregulated activities.	Indirect Attribution Total company current year salaries & wages.
Office Equipment	Costs associated with office equipment that is used for both regulated and nonregulated activities.	Indirect Attribution Total company current year salaries & wages.
General Purpose Computers	Costs associated with general purpose computers that are used for both regulated and nonregulated activities.	Indirect Attribution Total company current year salaries & wages.

Account 2310, Information Origination/Termination

Costs included in this account are directly assigned to either regulated or nonregulated activities.

<u>Cost Pool</u>	<u>Cost Pool Definition</u>	<u>Regulated/Nonregulated Apportionment Basis</u>
Regulated	Costs associated with information origination/termination assets that are used entirely for the provision of regulated service.	Direct Assignment
Nonregulated	Costs associated with information origination/termination assets that are used entirely for the provision of nonregulated service.	Direct Assignment

Account 6110, Network Support Expenses

Expense related to construction projects or other plant specific accounts is cleared as required by Commission rules. Expense remaining in this account that exclusively relates to regulated or nonregulated activities is directly assigned. Expense that relates to both regulated and nonregulated activities is assigned to the common cost pool and apportioned based on the allocator shown below:

<u>Cost Pool</u>	<u>Cost Pool Definition</u>	<u>Regulated/Nonregulated Apportionment Basis</u>
Regulated	Expense associated with network support assets assigned to the Direct Regulated cost pool.	Direct Assignment
Nonregulated	Expense associated with network support assets assigned to the Direct Nonregulated cost pool.	Direct Assignment
Common	Expense associated with network support assets assigned to the Common cost pools.	Indirect Attribution Relative investment of network support assets (i.e., motor vehicles, aircraft, special purpose vehicles, garage and other work equipment).

Account 6120, General Support Expenses

Expense that exclusively relates to regulated or nonregulated activities is directly assigned. Expense that relates to both regulated and nonregulated activities is assigned to the common cost pool and apportioned based on the allocator shown below:

<u>Cost Pool</u>	<u>Cost Pool Definition</u>	<u>Regulated/Nonregulated Apportionment Basis</u>
Regulated	Expense associated with land and general support assets assigned to the Direct Regulated cost pool.	Direct Assignment
Nonregulated	Expense associated with land and general support assets assigned to the Direct Nonregulated cost pool.	Direct Assignment
Common	Expense associated with land and general support assets assigned to the Common cost pools.	Indirect Attribution Relative investment of general support assets (i.e., land buildings, furniture, office equipment, general purpose computers.

Account 6310, Information Origination/Termination Expense

All productive labor expense is directly assigned to regulated or nonregulated cost pools based on the technician's time reporting. No Access/No Trouble Found visits are common expense and is apportioned to regulated and nonregulated activities based on the stated allocator. Travel expense related to single purpose regulated visits (jobs that are exclusively regulated work) is directly assigned to regulated activities. Travel expense related to single purpose nonregulated visits (jobs that are exclusively nonregulated work) is directly assigned to nonregulated activities. Travel expense related to combination visits (jobs that include both regulated and nonregulated work) is split evenly between regulated and nonregulated activities. Travel expense related to No Access/No Trouble Found visits is assigned to the No Access/No Trouble Found cost pool and apportioned based on the stated allocator.

<u>Cost Pool</u>	<u>Cost Pool Definition</u>	<u>Regulated/Nonregulated Apportionment Basis</u>
Regulated	Expense (including travel) associated with information origination/termination assets assigned to the Direct Regulated cost pool.	Direct Assignment
Nonregulated	Expense (including travel) associated with information origination/termination assets assigned to the Direct Nonregulated cost pool.	Direct Assignment
Common - No Access/ No Trouble Found	Expense (including travel) associated with "no access/ no trouble found" visits.	Indirect Attribution Regulated equals 75% of the ratio of regulated trouble counts cleared to total trouble counts cleared. Residual amount equals nonregulated.