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IDAHO PUBLIC
UTILITIES COMMISSION

ANNUAL REPORT

OF RUR-T

RURAL TELEPHONE COMPANY
NAME

892 W. MADISON AVE. GLENNS FERRY, ID 83623
ADDRESS

TO THE

IDAHO PUBLIC

UTILITIES COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2008

ANNUAL REPORT OF SMALL TELEPHONE COMPANIES TO THE IDAHO PUBLIC UTILITIES COMMISSION FOR THE YEAR ENDING 2008

COMPANY INFORMATION

Exact name of utility: Rural Telephone Company

Address of principal office: 892 W. Madison Ave. Glenns Ferry, ID 83623

Telephone Number Area Code (208)366-2614 E-mail address: beverly.arrington@ruraltel.org

Cities or towns served: Shoup, Boise River, Tipanuk, Three Creek, Atlanta, Prairie

Name and title of officer having custody of the general corporate books of account:
James R. Martell, President

Address of office where corporate books are kept and phone number:
same as above

Organized under the laws of the State of: Idaho

Date of organization: 07/27/1979

Form of organization (proprietorship, association, corporation): Corporation

If a Subchapter S Corporation, please specify: S Corp.

Name and address of controlling company, if any: Martell Enterprises, Inc.
892 W. Madison Ave. Glenns Ferry, ID 83623

Names of affiliated companies. Give address and description of business:

Pend Oreille Telephone Company	same as above
Nehalem Telecommunications Inc.	same as above

OFFICERS

Report below the title, name and office address of each general officer of the utility at the end of the year. If there were any changes during the year, show the name, title, and address of the previous officer and the date of change.

Title	Name	Address
President	James R. Martell	same as above
Vice-President	Michael J. Martell	same as above
Sec./Treasurer	Carmela M. Martell	same as above

DIRECTORS

List the name of each person who was a member of the Board of Directors at any given time during the year: (Fees related to meetings only.)

Name and Address	Term Expired or Current Term Will Expire	Meetings Attended This year	Fees Paid During Year
James R. Martell	non-term.	12	18,000
Carmela M. Martell	non-term	12	12,000
Michael J. Martell	non-term	12	16,800
Angela Carpenter	non-term	12	12,000
Andrea Roberts	non-term	12	18,000
Mark R. Martell	non-term	12	12,000
Matthew Martell	non-term	12	12,000

Name of Chairman of the Board: James R. Martell

Name of Secretary (or Clerk) of Board: Carmela M. Martell

Number of Meetings of the Board during the year: 12

MANAGERS

List the name of each person who performed management duties for the Company during the year, and the total wages and bonuses paid to those persons: (Do not include Director fees in these amounts.)

Name	Title	Wages and Bonuses Paid
James R. Martell	President	109410.00
Carmela M. Martell	Sec./Treasurer	60044.00
Michael J. Martell	Vice-President	96718.00
Mark R. Martell	Administrative Manager	83404.08

NOTES TO THE FINANCIAL STATEMENTS

Please provide important information such as changes in accounting or depreciation practices, extensions or additions to the system; disposal of any substantial portion of the property of the utility; reorganization, mergers, or consolidations with other companies; leases executed; other contracts or agreements entered into; changes made in articles of incorporation or amendments; the occurrence of contingency losses or gains.

Rural Telephone Company

Balance Sheet
Assets and Other Debits
Year: 2008

		Balance Beginning of Year	Balance at End of Year	Increase or (Decrease)
	Current Assets			
1120	Cash and Equivalents	430,915	467,036	36,121
1130	Cash and Equivalents	-	-	-
1140	Special Cash Deposits	-	-	-
1150	Working Cash Deposits	-	-	-
1160	Temporary Investments	-	-	-
1180	Telecommunications Accounts Receivable	121,979	112,313	(9,666)
1181	Accts Rec Allow - Telecommunications	-	-	-
1190	Other Accounts Receivables	432,624	522,310	89,686
1191	Accts Rec Allow - Other	-	-	-
1200	Notes Receivable	-	-	-
1201	Notes Receivable Allowance	-	-	-
1210	Interest and Dividends Receivable	-	-	-
1220	Materials and Supplies	454,554	470,271	15,717
1280	Prepayments	10,461	585	(9,876)
1290	Prepaid Rents	-	-	-
1300	Prepaid Taxes	-	-	-
1310	Prepaid Insurance	-	-	-
1320	Prepaid Directory Expenses	-	-	-
1330	Other Prepayments	-	-	-
1350	Other Current Assets	467,440	339,834	(127,606)
		1,917,973	1,912,349	(5,624)
	Noncurrent Assets			
1401	Investment in Affiliated Companies	4,219,894	4,332,805	112,911
1402	Investment in Nonaffiliated Companies	-	-	-
1406	Nonregulated Investments	340,798	682,950	342,152
1407	Unamortized Debt Issuance Expense	-		-
1408	Sinking Funds	-		-
1410	Other Noncurrent Assets	494,424	524,198	29,774
1438	Deferred Maintenance and Retirements	-		-
1439	Deferred Charges	-		-
1500	Other Juristiction Assets - Net	-		-
		5,055,116	5,539,953	484,837
	Property, Plant and Equipment			
2001	Telecommunications Plant in Service	20,704,516	21,216,240	511,724
2002	Prop. Held for Future Telecom Use	4,000	4,000	-
2003	Telecom. Plant under Const. - Short Term	233,048	210,811	(22,237)
2004	Telecom. Plant under Const. - Long-Term	-	-	-
2005	Telecom Plant Adjustment	-	-	-
2006	Nonoperating Plant	-	-	-
2007	Goodwill	-	-	-
		20,941,564	21,431,051	489,487
	Depreciation and Amortization Accounts			
3100	Accumulated Depreciated	(11,560,648)	(11,959,491)	(398,843)
3200	Accum. Depr. - Held for Future Use	-	-	-
3300	Accumulated Depreciation - Nonoperatin	-	-	-
3400	Accum. Amort. - Tangible	-	-	-
3410	Accum. Amort. - Capitalized Leases	-	-	-
3420	Accum. Amort. - Leasehold Improvement	-	-	-
3500	Accum. Amort. - Intangible	-	-	-
3600	Accum. Amort. - Other	-	-	-
		(11,560,648)	(11,959,491)	(398,843)
	TOTAL ASSETS	16,354,005	16,923,862	569,857

Rural Telephone Company

Balance Sheet
Liabilities & Stockholders' Equity
Year: 2008

		Balance Beginning of Year	Balance at End of Year	Increase or (Decrease)
	Current Liabilities			
4010	Accounts Payable	747,538	381,036	(366,502)
4020	Notes Payable	-	-	-
4030	Advance Billings and Payments	38,014	42,557	4,543
4040	Customer Deposits	14,558	10,201	(4,357)
4050	Current Maturities - Long Term Debt	479,200	526,900	47,700
4060	Current Maturities - Capital Leases	-	-	-
4070	Income Taxes - Accrued	-	-	-
4080	Other Taxes - Accrued	38,124	42,547	4,423
4100	Net Current Defer. Oper. Income Taxes	-	-	-
4110	Net Current Defer. Nonoper. Income Taxe	-	-	-
4120	Other Accrued Liabilities	158,683	137,567	(21,116)
4130	Other Current Liabilities	938,575	643,346	(295,229)
		2,414,692	1,784,154	(630,538)
	Long-Term Debt			
4210	Funded Debt	6,087,447	6,787,123	699,676
4220	Premium on Long-Term Debt	-	-	-
4230	Discount on Long-Term Debt	-	-	-
4240	Reaquired Debt	-	-	-
4250	Obligations Under Capital Leases	-	-	-
4260	Advances from Affiliated Companies	-	-	-
4270	Other Long-Term Debt	-	-	-
		6,087,447	6,787,123	699,676
	Other Liabilities & Deferred Credits			
4310	Other Long-Term Liabilities	-	-	-
4320	Unamort. Oper. Invest. Tax Credits - Net	-	-	-
4330	Unamort. Nonoper. Invest. Tax Credits - N	-	-	-
4340	Net Noncurrent Defer. Oper. Income Taxe	-	-	-
4350	Net Noncur. Defer. Nonoper. Income Tax	-	-	-
4360	Othere Deferred Credits	-	-	-
4370	Other Juris. Liab & Def. Credits - net	-	-	-
		-	-	
	Stockholders' Equity			
4510	Capital Stock	56,900	56,900	-
4520	Additional Paid-In- Capital	10,197	10,197	-
4530	Treasury Stock	-	-	-
4540	Other Capital	-	-	-
4550	Retained Earnings	7,784,769	8,285,488	500,719
		7,851,866	8,352,585	500,719
	TOTAL LIAB. & TOTAL CREDITS	16,354,005	16,923,862	569,857

Rural Telephone Company

Analysis of Telecommunications Plant in Service
Total Company Basis
Year: 2008

		Balance Beginning of Year	Additions During Year	Plant Retired or Sold	Transfers and Adjustments	Balance End of Year
	Analysis of Telecommunications Plant in Service					
2111	Land	197,052	-	-	-	197,052
2112	Motor Vehicles	269,079	-	(30,177)	-	238,902
2113	Aircraft	-	-	-	-	-
2114	Special Purpose Vehicles	-	-	-	-	-
2115	Garage Wok Equipment	-	-	-	-	-
2116	Other Work Equipment	469,849	8,556	(2,209)	-	476,196
2121	Buildings	946,804	-	-	-	946,804
2122	Furniture	137,639	2,814	-	-	140,453
2123	Office Equipment	-	-	-	-	-
2124	General Purpose Computers	433,159	5,065	-	-	438,224
2211	Analog Electronic Switching	-	-	-	-	-
2212	Digital Electronic Switching	2,885,321	677,949	(758,317)	-	2,804,953
2215	Electro - Mechanical Switching	-	-	-	-	-
2220	Operator Systems	-	-	-	-	-
2231	Radio Systems	9,632	-	-	-	9,632
2232	Circuit Eqiupment	4,276,618	589,577	(70,382)	-	4,795,813
2311	Station Apparatus	-	-	-	-	-
2321	Customer Premise Wiring	-	-	-	-	-
2341	Large Private Branch Exchanges	-	-	-	-	-
2351	Public Telephone Terminal Equipment	-	-	-	-	-
2362	Other Terminal Equipment	-	-	-	-	-
2411	Poles	-	-	-	-	-
2421	Aerial Cable	10,265	665	-	-	10,931
2422	Underground Cable	-	-	-	-	-
2423	Buried Cable	9,880,649	47,029	-	(14,584)	9,913,094
2424	Submarine Cable	-	-	-	-	-
2426	Intrabuilding Network Cable	-	-	-	-	-
2431	Aerial Wire	-	-	-	-	-
2441	Conduit Systems	1,104,325	41,150	-	14,584	1,160,059
2681	Capital Leases	-	-	-	-	-
2682	Leasehold Improvements	84,123	-	-	-	84,123
2690	Intangibles	-	-	-	-	-
	TOTAL PLANT ACCOUNTS	20,704,515	1,372,805	(861,085)	-	21,216,236

Rural Telephone Company

Analysis of Telecommunications Plant in Service

Idaho Operations Only

Year: 2008

		Balance Beginning of Year	Additions During Year	Plant Retired or Sold	Transfers and Adjustments	Balance End of Year
	Analysis of Telecommunications Plant in Service					
2111	Land	151,505	-	-	-	151,505
2112	Motor Vehicles	269,079	-	(30,177)	-	238,902
2113	Aircraft	-	-	-	-	-
2114	Special Purpose Vehicles	-	-	-	-	-
2115	Garage Wok Equipment	-	-	-	-	-
2116	Other Work Equipment	490,052	9,055	(2,709)	(20,202)	476,196
2121	Buildings	522,653	-	-	-	522,653
2122	Furniture	137,639	2,814	-	-	140,453
2123	Office Equipment	-	-	-	-	-
2124	General Purpose Computers	433,159	5,065	-	-	438,224
2211	Analog Electronic Switching	-	-	-	-	-
2212	Digital Electronic Switching	1,210,607	677,949	(754,492)	-	1,134,064
2215	Electro - Mechanical Switching	-	-	-	-	-
2220	Operator Systems	-	-	-	-	-
2231	Radio Systems	9,632	-	-	-	9,632
2232	Circuit Eqiupment	2,691,107	586,545	(70,382)	-	3,207,270
2311	Station Apparatus	-	-	-	-	-
2321	Customer Premise Wiring	-	-	-	-	-
2341	Large Private Branch Exchanges	-	-	-	-	-
2351	Public Telephone Terminal Equipment	-	-	-	-	-
2362	Other Terminal Equipment	-	-	-	-	-
2411	Poles	-	-	-	-	-
2421	Aerial Cable	10,265	665	-	-	10,930
2422	Underground Cable	-	-	-	-	-
2423	Buried Cable	5,641,555	34,146		(14,584)	5,661,117
2424	Submarine Cable	-	-	-	-	-
2426	Intrabuilding Network Cable	-	-	-	-	-
2431	Aerial Wire	-	-	-	-	-
2441	Conduit Systems	813,515	41,150	-	14,584	869,249
2681	Capital Leases	-	-	-	-	-
2682	Leasehold Improvements	84,123	-	-	-	84,123
2690	Intangibles	-	-	-	-	-
	TOTAL PLANT ACCOUNTS	12,464,891	1,357,389	(857,760)	(20,202)	12,944,318

Rural Telephone Company

Analysis of Entries in Accumulated Depreciation
Total Company Basis
Year: 2008

		Balance Beginning of Year	Depreciation Rate	Credits During Year	Retirements and Adjustments	Balance End of Year
	Analysis of Entries in Accumulated Depreciation					
2112	Motor Vehicles	269,079	33.33%	7,500	(37,677)	238,902
2113	Aircraft	-	0.00%	-	-	-
2114	Special Purpose Vehicles	-	0.00%	-	-	-
2115	Garage Wok Equipment	-	0.00%	-	-	-
2116	Other Work Equipment	469,736	14.30%	8,670	(2,209)	476,197
2121	Buildings	257,937	ID - 3.0% NV - 2.8%	35,055	-	292,992
2122	Furniture	136,152	12.50%	4,301	-	140,453
2123	Office Equipment	-	0.00%	-	-	-
2124	General Purpose Computers	433,159	20.00%	-	-	433,159
2211	Analog Electronic Switching	-	0.00%	-	-	-
2212	Digital Electronic Switching	2,192,725	ID - 12% NV - 5.26%	144,340	(652,035)	1,685,030
2215	Electro - Mechanical Switching	-	0.00%	-	-	-
2220	Operator Systems	-	0.00%	-	-	-
2231	Radio Systems	9,632	20.00%	-	-	9,632
2232	Circuit Eqiupment	2,101,976	ID - 10% NV - 5.26%	359,080	(76,936)	2,384,120
2311	Station Apparatus	-	0.00%	-	-	-
2321	Customer Premise Wiring	-	0.00%	-	-	-
2341	Large Private Branch Exchanges	-	0.00%	-	-	-
2351	Public Telephone Terminal Equipment	-	0.00%	-	-	-
2362	Other Terminal Equipment	-	0.00%	-	-	-
2411	Poles	-	0.00%	-	-	-
2421	Aerial Cable	2,288	5.00%	523	-	2,811
2422	Underground Cable	-	0.00%	-	-	-
2423	Buried Cable	5,129,585	ID - 6.5% and 5% NV - 4%	480,411	24	5,610,020
2424	Submarine Cable	-	0.00%	-	-	-
2426	Intrabuilding Network Cable	-	0.00%	-	-	-
2431	Aerial Wire	-	0.00%	-	-	-
2441	Conduit Systems	171,222	ID - 7% NV - 4%	69,737	-	240,959
2682	Leasehold Improvements	40,043	3.00%	2,522	-	42,565
	TOTAL PLANT ACCOUNTS	11,213,534	1	1,112,139	(768,833)	11,556,840

Rural Telephone Company

Analysis of Entries in Accumulated Depreciation
Idaho Operations Only
Year: 2008

		Balance Beginning of Year	Depreciation Rate	Credits During Year	Retirements and Adjustments	Balance End of Year
	Analysis of Entries in Accumulated Depreciation					
2112	Motor Vehicles	269,079	33.33%	7,500	(37,677)	238,902
2113	Aircraft	-	0.00%	-	-	-
2114	Special Purpose Vehicles	-	0.00%	-	-	-
2115	Garage Wok Equipment	-	0.00%	-	-	-
2116	Other Work Equipment	468,102	14.30%	8,670	(575)	476,197
2121	Buildings	118,586	3.00%	23,179	-	141,765
2122	Furniture	136,152	12.50%	4,301	-	140,453
2123	Office Equipment	-	0.00%	-	-	-
2124	General Purpose Computers	433,159	20.00%	-	-	433,159
2211	Analog Electronic Switching	-	0.00%	-	-	-
2212	Digital Electronic Switching	1,153,565	12.00%	20,495	(651,386)	522,674
2215	Electro - Mechanical Switching	-	0.00%	-	-	-
2220	Operator Systems	-	0.00%	-	-	-
2231	Radio Systems	9,632	20.00%	-	-	9,632
2232	Circuit Eqiupment	1,622,385	10.00%	275,556	(182,499)	1,715,442
2311	Station Apparatus	-	0.00%	-	-	-
2321	Customer Premise Wiring	-	0.00%	-	-	-
2341	Large Private Branch Exchanges	-	0.00%	-	-	-
2351	Public Telephone Terminal Equipment	-	0.00%	-	-	-
2362	Other Terminal Equipment	-	0.00%	-	-	-
2411	Poles	-	0.00%	-	-	-
2421	Aerial Cable	2,288	5.00%	523	-	2,811
2422	Underground Cable	-	0.00%	-	-	-
2423	Buried Cable	2,726,989	6.5% and 5%	310,497	24	3,037,510
2424	Submarine Cable	-	0.00%	-	-	-
2426	Intrabuilding Network Cable	-	0.00%	-	-	-
2431	Aerial Wire	-	0.00%	-	-	-
2441	Conduit Systems	121,161	7.00%	58,104	-	179,265
2682	Leasehold Improvements	40,043	3.00%	2,522	-	42,565
	TOTAL PLANT ACCOUNTS	7,101,141	1	711,347	(872,113)	6,940,375

INVESTMENTS

Report below the investments in Accounts 1401, 1402 and 1406. Identify each investment as to the account in which included. Minor amounts in Account 1406 may be grouped by classes.

Description	Date Acquired	Book Cost of Investments Disposed of This year	Book Cost of Investments Held at End of Year
Syringa Partnership	2001		661,451
Solix			10,000
Telispire	2006		2,500
ICS Syringa Video	2007		6,000
Fairfield Internet	2006		3,000
Pend Oreille Telephone	1997		2,603,793
Nehalem Telecommunicaitons	2004		1,729,012
NRTC	2005		44,369
Totals			5,060,125

RECEIVABLES

Itemize amounts show in Accounts 1180, 1190 and 1200. For notes receivable list each note separately and include the maturity date and interest rate. Minor amounts in Account 1210 may be combined.

Name of Company	Amount at End of Year: Notes Receivable	Amount at End of Year: Accounts Receivable
Customer Receivables		112,313
NECA		311,593
CABS		76,918
Idaho USF		26,344
Employee Advances		38,560
CATV customers		10,903
Related Parties		301,271
Misc.		96,555
Totals		974,457

NOTES PAYABLE

For Notes Payable, list each note separately and include the maturity date and interest rate.

Name of Creditor	Date of Note	Interest Rate	Due Date	Face Amount
Totals				

ACCOUNTS PAYABLE

Report below all Accounts Payable amounting to more than $100.00

Name of Creditor	Amount
Elmore County Taxes	45,547
Fiber Optic Supply	16,500
Syringa Video	1,000
Sun Micro Systems	5,066
Mid-States Consulting	18,781
Moss Adams	6,179
NRTC	37,521
NeoNova	24,696
Pannaway	7,402
Totals Telispire	8,387
Other A/P	209,957
Related Party	643,346
	1,024,382

LONG - TERM DEBT

Accounts 4210, 4240, 4250, 4260, 4270 and 4310

List the required data for each obligation included in these accounts, grouping them by account number and showing totals for each account.
If any obligations mature serially or otherwise at various dates, give particulars in a note.

Class & Series of Obligation	Date of Issue	Date of Maturity	Fact Amount Authorized	Outstanding Year-End	Premium/ Discount Total	Premium/ Discount Year Amortized	Interest for year Rate	Interest for year Amount
RUS	1982	2017	1,031,000	348,518			2%	7426
RUS	1984-2008	2010-2024	10,181,946	6,965,505			5%	335,031
LESS CURRENT				(526,900)				
				6,787,123				

CAPITAL STOCK

Report below the particulars called for concerning common and preferred stock at end of year, designating separate series of any general class. Show totals separately for common and preferred.

For each class of preferred stock, show the dividend rate and whether dividends are cumulative or noncumulative.

Show details in a footnote of capital stock sold during the year. Include number of shares, consideration received, premium or discount, and expenses incurred.

Class & Series of Stock	Number of Shares Authorized	Par Value per Share	Outstanding per Balance Sheet	
			Shares	Amount
Common Stock	2500	100	569	56900

Rural Telephone Company

Income & Retained Earnings Statement

Year: 2008

		Total Company	Idaho Only	
	Total Operating Income	4,883,150	2,852,064	
	Total Operating Expense	3,920,152	2,344,436	
7100	Other Operating Income and Expense	9,657	9,657	
7210	Operating Investment Tax Credits - Net	-	-	
7220	Operating Federal Income Taxes	-	-	
7230	Operating State and Local Income Taxes	-	-	
7240	Operating Other Taxes	(154,520)	(108,200)	
7250	Provision for Deferred Operating Income Taxes - Net	-	-	
7200	Operating Taxes (Total)	(154,520)	(108,200)	
7310	Dividend Income	42,722	17,089	*
7320	Interest Income	14,495	5,798	*
7330	Income from Sinking and Other Funds	-	-	
7340	Allowance for Funds Used During Construction	10,852	4,341	*
7350	Gains/Losses from the Disposition of Certain Property	-	-	
7360	Other Nonoperating Income	157,644	157,644	
7370	Special Charges	(38,872)	(15,549)	*
7300	Nonoperating Income and Expense	186,840	169,323	
7410	Nonoperating Investment Tax Credits - Net	-	-	
7420	Nonoperating Federal Income Taxes	-	-	
7430	Nonoperating State and Local Income Taxes	-	-	
7440	Nonoperating Other Taxes	-	-	
7450	Provision for Deferred Nonoperating Income Taxes - Net	-	-	
7400	Nonoperating Taxes	-	-	
7510	Interest on Funded Debt	(342,457)	(136,983)	*
7520	Interest Expense - Capital Leases	-	-	
7530	Amortization of Debt Issuance Expense	-	-	
7540	Other Interest Deductions	(27,994)	(11,198)	*
7500	Interest and Related Items	(370,452)	(148,181)	
7610	Extraordinary Income Credits	-	-	
7620	Extraordinary Income Charges	-	-	
7630	Current Income Tax Effect of Extraordinary Items - Net	-	-	
7640	Provision for Deferred Income Tax Effect of Extraordinary Items - Net	-	-	
7600	Extraordinary Items	-	-	
7910	Income Effect of Juristictional Ratemaking	-	-	
	Differences - Net	-	-	
7990	Nonregulated Net Income	9,566	(127,862)	
	AMOUNT TRANSFERRED TO RETAINED EARNINGS	644,089	302,366	

* - Allocated based on Company access lines.

Rural Telephone Company
Operating Revenues
Year: 2008

		Total Company	Idaho Only
	Local Network Services Revenue		
5001	Basic Area Revenue	425,780	223,021
5002	Optional Extended Area Revenue	-	-
5003	Cellular Mobile Revenue	-	-
5004	Other Mobile Services Revenue	-	-
5010	Public Telephone Revenue	-	-
5040	Local Private Line Revenue	-	-
5050	Customer Premises Revenue	-	-
5060	Other Local Exchange Revenue	1,180	53
5069	Other Local Exchange Settlements	-	-
		426,960	223,074
	Network Access Service Revenues	-	-
5081	End User Revenue (SLC, FUSC)	148,712	55,911
5082	Switched Access Revenue (Interstate)	3,314,666	1,987,971
5083	Special Access Revenue	85,425	21,370
5084	State Access Revenue (Intrastate)	644,397	357,115
	Long Distance Network Services Revenues	-	-
5100	Long Distance Message Revenue - All	307	-
		4,193,507	2,422,367
	Internet Services		
5280.1	DSL Modem Revenue Idaho	4,861	4,861
5280.2	DSL Modem Revenue Nevada	8,645	-
		13,506	4,861
	Other Nonregulated Revenues		
5280.3	Fiber Lease - Idaho	57,170	57,170
5280.31	DWNM Circuit Equipment Lease	139,089	139,089
		196,259	196,259
	Miscellaneous Revenues		
5230.1	Directory Revenue Idaho	705	705
5230.2	Directory Revenue Nevada	683	-
5210.1	I/S B&C Idaho	497	497
5210.2	I/S B&C Nevada	677	-
5220.1	Intrastate B&C Idaho	556	556
5220.2	Intrastate B&C Nevada	48,664	-
5260.1	Misc Revenue Idaho	3,910	3,910
5260.2	Misc Revenue Nevada	753	-
		56,445	5,667
	Uncollectible Revenues		
5301	Uncollectible Revenue - Telecommunication	(3,527)	(164)
5302	Uncollectible Revenue - Other	-	-
		(3,527)	(164)
	TOTAL OPERATING REVENUE	4,883,150	2,852,064

Please identify the following revenues:

NECA USF	1,551,615	5081.21 and 5081.22
STATE USF	316,128	5084.21

Rural Telephone Company

Operating Expenses
Year: 2008

		Total Company	Idaho Only	
	Plant Specific Operations Expense			
6110	Network Support Expenses	17,747	7,099	*
6112	Motor Vehicle Expense	-	-	
6113	Aircraft Expense	-	-	
6114	Special Purpose Vehicles Expense	-	-	
6115	Garage Work Equipment Expenses	-	-	
6116	Other Work Equipment Expense	-	-	
6120	General Support Expense	64,201	25,680	*
6121	Land and Building Expense	206,047	191,500	
6122	Furniture and Artworks Expense	-	-	
6123	Office Equipment Expense	-	-	
6124	General Purpose Computers Expense	-	-	
6210	Central Office Switching Expense	178,506	150,432	
6211	Analog Electronic Expense	-	-	
6212	Digital Electronic Expense	-	-	
6215	Electro - Mechanical Expense	-	-	
6220	Operations System Expense	-	-	
6230	Central Office Transmission Expense	477,664	318,310	
6231	Radio Systems Expense	-	-	
6232	Circuit Equipment Expense	-	-	
6310	Information Origination/Termination Expense	-	-	
6311	Station Apparatus Expense	-	-	
6341	Large Private Branch Exchange Expense	-	-	
6351	Public Telephone Terminal Equipment Expense	-	-	
6362	Other Terminal Equipment Expense	-	-	
6410	Cable and Wire Facilities Expenses	430,234	252,212	
6411	Pole Expense	-	-	
6421	Aerial Cable Expense	-	-	
6422	Underground Cable Expense	-	-	
6423	Buried Cable Expense	-	-	
6424	Submarine Cable Expense	-	-	
6425	Deep Sea Cable Expense	-	-	
6426	Intrabuilding Network Cable Expense	-	-	
6431	Aerial Wire Expense	-	-	
6441	Conduit Systems Expense	-	-	
	TOTAL PLANT SPECIFIC OPERATIONS EXPENSE	1,374,399	945,233	

* Allocated based on Company access lines.

Rural Telephone Company

Operating Expenses
Year: 2008

		Total Company	Idaho Only	
	Plant Nonspecific Operations Expense			
6510	Other property/plant/equipment expenses	-	-	
6511	Property Held for Future Telecomm Use Expense	-	-	
6512	Provisioning Expense	(5,026)	(2,010)	*
6530	Network Operations Expense	-	-	
6531	Power Expense	48,931	21,904	
6532	Network Administration Expense	89,049	47,003	
6533	Testing Expense	-	-	
6534	Plant Operations Administration Expense	-	-	
6535	Engineering Expense	53,981	29,654	
6540	Access Expense	30,377	12,151	*
6560	Depreciation and Amortization Expense	1,088,200	723,703	
6561	Depreciation Expense - Telecom. Plant in Service	-		
6562	Depreciation Expense - Property Held for Future Use	-		
6563	Amortization Expense - Tangible	-		
6564	Amortization Expense - Intangible	-		
6565	Amortization Expense - Other	-		
Total Plant Nonspecific Operations Expense		1,305,512	832,405	
	Customer Operations Expense			
6610	Marketing	105,958	42,383	*
6611	Product Management	-	-	
6612	Sales	-	-	
6613	Product Advertising	-	-	
6620	Services	-	-	
6621	Call Completion Services	-	-	
6622	Number Services	-	-	
6623	Customer Services	115,233	64,449	
	Total Customer Operations Expense	221,191	106,833	
	Corporate Operations Expense			
6710	Executive and Planning	268,251	107,300	*
6711	Executive	-	-	
6712	Planning	-	-	
6720	General and Administrative	613,567	245,427	*
6721	Accounting and Finance	132,751	104,377	
6722	External Relations	-	-	
6723	Human Resources	-	-	
6724	Information Management	-	-	
6725	Legal	4,481	2,860	
6726	Procurement	-	-	
6727	Research and Development	-	-	
6728	Other General and Administrative	-	-	
6790	Provision for Uncollectibe Notes Receivable	-	-	
	Total Corporate Operations Expense	1,019,050	459,965	
	Total plant nonspecific, customer and corporate	2,545,753	1,399,203	
	Total Plant Specific Expense	1,374,399	945,233	
	TOTAL OPERATING EXPENSE	3,920,152	2,344,436	

* - Allocated based on company access lines.

CENTRAL OFFICE DATA
as of December 31, 2008 (unless otherwise indicated)

Name of Central Office: Boise River
Prefix (es): 208-653

Central Office Switch Type: Meta Switch

Check all that apply:
Stand Alone___
Host___
Remote X

Check one:
Digital X
Analog___

Check one:
Electronic X
Electro-Mechanical___
Other:_____

Access Line Capacity
Design: 2048

Installed/Equipped: June 16, 2008

Access Lines in Use
Customer Lines: 316
(Include Centrex, PAL, Semi-Pub.)

Public Telephone Lines 16

Company Official Lines 13

Company Test Lines 5

Classification of Customer Access

	Residence				Business					
	Multi-Line 1-Party	Single Line 1-Party	Single Line Multi-Party	Subtotal Residence	Centrex N.A.R.	Multi-Line 1-Party	Single Line 1-Party	Single Line Multi-Party	Subtotal Business	Total Residence & Business
Beginning of Year	0	287	0	287	0	19	19	0	38	325
New Connects	0	0	0	0	0	0	3	0	3	3
Disconnects	0	9	0	9	0	3	0	0	3	12
End of Year	0	278	0	278	0	16	22	0	38	316

Foreign Exchange:
Dial Tone from this C.O.:_____
Dial Tone from another C.O.:_____

Directory Listings:
Number of Customers with Nonpublished or Nonlisted:_____

Custom Calling:
Number of customers with at least one feature:_____
Total number of features subscribed to:_____

Rev 3/02

CENTRAL OFFICE DATA
as of December 31, 2008 (unless otherwise indicated)

Name of Central Office: Atlanta
Prefix (es): 208-864

Central Office Switch Type: Meta Switch

Check all that apply:
Stand Alone___
Host___
Remote X

Check one:
Digital X
Analog___

Check one:
Electronic X
Electro-Mechanical___
Other:_____

Access Line Capacity
Design: 2048

Installed/Equipped: June 16, 2008

Access Lines in Use
Customer Lines: 35
(Include Centrex, PAL, Semi-Pub.)

Public Telephone Lines 5

Company Official Lines 4

Company Test Lines 8

Classification of Customer Access

	Residence				Business					
	Multi-Line 1-Party	Single Line 1-Party	Single Line Multi-Party	Subtotal Residence	Centrex N.A.R.	Multi-Line 1-Party	Single Line 1-Party	Single Line Multi-Party	Subtotal Business	Total Residence & Business
Beginning of Year	0	31	0	31	0	3	2	0	5	36
New Connects	0	0	0	0	0	0	1	0	1	1
Disconnects	0	2	0	2	0	0	0	0	0	2
End of Year	0	29	0	29	0	3	3	0	6	35

Foreign Exchange:
Dial Tone from this C.O.:_____
Dial Tone from another C.O.:_____

Directory Listings:
Number of Customers with Nonpublished or Nonlisted:_____

Custom Calling:
Number of customers with at least one feature:_____
Total number of features subscribed to:_____

Rev 3/02

CENTRAL OFFICE DATA
as of December 31, 2008 (unless otherwise indicated)

Name of Central Office: Prairie
Prefix (es): 208-868

Central Office Switch Type: Meta Switch

Check all that apply:
Stand Alone___
Host___
Remote x

Check one:
Digital x
Analog___

Check one:
Electronic x
Electro-Mechanical___
Other:___

Access Line Capacity
Design: 2048

Installed/Equipped: June 16, 2008

Access Lines in Use
Customer Lines: 57
(Include Centrex, PAL, Semi-Pub.)

Public Telephone Lines 3

Company Official Lines 6

Company Test Lines 5

Classification of Customer Access

	Residence				Business					
	Multi-Line 1-Party	Single Line 1-Party	Single Line Multi-Party	Subtotal Residence	Centrex N.A.R.	Multi-Line 1-Party	Single Line 1-Party	Single Line Multi-Party	Subtotal Business	Total Residence & Business
Beginning of Year	0	49	0	49	0	0	4	0	4	53
New Connects	0	3	0	3	0	1	0	0	1	4
Disconnects	0	0	0	0	0	0	0	0	0	0
End of Year	0	52	0	52	0	1	4	0	5	57

Foreign Exchange:
Dial Tone from this C.O.:_____
Dial Tone from another C.O.:_____

Directory Listings:
Number of Customers with Nonpublished or Nonlisted:_____

Custom Calling:
Number of customers with at least one feature:_____
Total number of features subscribed to:_____

Rev 3/02

CENTRAL OFFICE DATA
as of December 31, 2008 (unless otherwise indicated)

Name of Central Office: Tipanuk
Prefix (es): 208-796

Central Office Switch Type: Meta Switch

Check all that apply:
Stand Alone___
Host___
Remote X

Check one:
Digital X
Analog___

Check one:
Electronic X
Electro-Mechanical___
Other:_____

Access Line Capacity
Design: 2048

Installed/Equipped: June 16, 2008

Access Lines in Use
Customer Lines: 117
(Include Centrex, PAL, Semi-Pub.)

Public Telephone Lines 1

Company Official Lines 6

Company Test Lines 1

Classification of Customer Access

	Residence				Business					Total
	Multi-Line 1-Party	Single Line 1-Party	Single Line Multi-Party	Subtotal Residence	Centrex N.A.R.	Multi-Line 1-Party	Single Line 1-Party	Single Line Multi-Party	Subtotal Business	Residence & Business
Beginning of Year	0	118	0	118	0	5	4	0	9	127
New Connects	0	0	0	0	0	1	0	0	1	1
Disconnects	0	11	0	11	0	0	0	0	0	11
End of Year	0	107	0	107	0	6	4	0	10	117

Foreign Exchange:
Dial Tone from this C.O.:_____
Dial Tone from another C.O.:_____

Directory Listings:
Number of Customers with Nonpublished or Nonlisted:_____

Custom Calling:
Number of customers with at least one feature:_____
Total number of features subscribed to:_____

Rev 3/02

CENTRAL OFFICE DATA
as of December 31, 2008 (unless otherwise indicated)

Name of Central Office: Shoup
Prefix (es): 208=394

Central Office Switch Type: Redcom MDX

Check all that apply:
Stand Alone X
Host ___
Remote ___

Check one:
Digital X
Analog ___

Check one:
Electronic X
Electro-Mechanical ___
Other: ___

Access Line Capacity
Design: 1200

Installed/Equipped: ___

Access Lines in Use
Customer Lines: 42
(Include Centrex, PAL, Semi-Pub.)

Public Telephone Lines 6

Company Official Lines 4

Company Test Lines 8

Classification of Customer Access

	Residence				Business					
	Multi-Line 1-Party	Single Line 1-Party	Single Line Multi-Party	Subtotal Residence	Centrex N.A.R.	Multi-Line 1-Party	Single Line 1-Party	Single Line Multi-Party	Subtotal Business	Total Residence & Business
Beginning of Year	0	34	0	34	0	7	5	0	12	46
New Connects	0	0	0	0	0	1	2	0	3	3
Disconnects	0	7	0	7	0	0	0	0	0	7
End of Year	0	27	0	27	0	8	7	0	15	42

Foreign Exchange:
Dial Tone from this C.O.: ___
Dial Tone from another C.O.: ___

Directory Listings:
Number of Customers with Nonpublished or Nonlisted: ___

Custom Calling:
Number of customers with at least one feature: ___
Total number of features subscribed to: ___

Rev 3/02

CENTRAL OFFICE DATA
as of December 31, 2008 (unless otherwise indicated)

Name of Central Office: Three Creek
Prefix (es): 208-857

Central Office Switch Type: Redcom MDX

Check all that apply:
Stand Alone X
Host ___
Remote ___

Check one:
Digital X
Analog ___

Check one:
Electronic X
Electro-Mechanical ___
Other: ___

Access Line Capacity
Design: 1200

Installed/Equipped: ___

Access Lines in Use
Customer Lines: 46
(Include Centrex, PAL, Semi-Pub.)

Public Telephone Lines 8

Company Official Lines 0

Company Test Lines 7

Classification of Customer Access

	Residence				Business					
	Multi-Line 1-Party	Single Line 1-Party	Single Line Multi-Party	Subtotal Residence	Centrex N.A.R.	Multi-Line 1-Party	Single Line 1-Party	Single Line Multi-Party	Subtotal Business	Total Residence & Business
Beginning of Year	0	36	0	36	0	8	4	0	12	48
New Connects	0	0	0	0	0	1	0	0	1	1
Disconnects	0	3	0	3	0	0	0	0	0	3
End of Year	0	33	0	33	0	9	4	0	13	46

Foreign Exchange:
Dial Tone from this C.O.: ___
Dial Tone from another C.O.: ___

Directory Listings:
Number of Customers with Nonpublished or Nonlisted: ___

Custom Calling:
Number of customers with at least one feature: ___
Total number of features subscribed to: ___

Rev 3/02

NUMBER OF CALLS COMPLETED BY CUSTOMERS DURING (Year) 2008 .

	Local Exchange	Average # of Customer Lines in Use	Local Calls Number (1000s)	Local Calls Avg./ Line	Toll Calls Originated (Total of all Carriers) Intrastate	Interstate	Total	Avg./ Line
1	Boise River	316	N/A		24812	37298	62110	196.55
2	Shoup	42	N/A		8876	34349	43225	1029.17
3	Tipanuk	117	N/A		2445	16156	19101	163.26
4	Three Creek	46	N/A		19654	13994	33648	731.48
5	Atlanta	35	N/A		18077	6509	24586	702.46
6	Prairie	57	N/A		3896	11263	15159	265.95
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								

ANNUAL REPORT FOR SMALL TELEPHONE COMPANIES
YEAR ENDED DECEMBER 31, 2008.

CUSTOMER RELATIONS RULES COMPLIANCE

Rule IDAPA 31.21.01.603
Rule IDAPA 31.41.01.105

Please provide copies of:

Summary of Customer Relations Rules for Telephone Corporations

Idaho Telephone Solicitation Act Notification

Method of Notification:

Mailed separately to customers Yes X No____

Included in directory Yes X No____

Date of notification June and October

Alternate method of notification Newspapers

Rule IDAPA 31.41.01.403.02

Record of Complaints:

Number received by Company 2

Category of complaints (if known):

Deposit Disputes ____

Charges on Bill ____

Denial/Termination ____

Quality or Availability of Service ____

Carrier Selection/Assignment 2

Miscellaneous ____

Rev 3/02

...ask for Ross Wilson

Rural Telephone Company

Service Rates

Rural Telephone Company is a quality telecommunications services provider who provides basic enhanced services at reasonable rates within its service territory. Basic services are offered at the following rates for **Tipanuk, Prairie, Shoup and Boise River area:**

Residential & Business Rates

Local Residence	**$24.10**
Local Business	**$42.00**
Fed. Subscriber Line (FCC Access, 1 line)	**$6.50**
Fed. Subscriber Line (FCC Access, Multi line)	**$9.20**
Idaho Universal Service Fund Surcharge(IUSF)	**$.12 (Res)**
Idaho Universal Service Fund Surcharge(IUSF)	**$.20 (Bus)**
State of Idaho Assistance Program	**$.06**

The above charges will have federal and local taxes added on.

Touch Tone service is provided as a part of local service.

Toll Blocking is available at no charge for low income customers who qualify.

Emergency 911 Services — Exchanges with charges in Idaho are: 653, 868, 864, and 796. There is a $1.00 per line charge.

Low income individuals eligible for Lifeline and Link-Up telephone assistance programs may be eligible for discounts from these basic local service charges through state specified telephone assistance plans. Please contact your local Health and Welfare.

Basic services are offered to all consumers in the Rural Telephone Company service territories at the rates, terms, and conditions specified in the Company's tariffs and/or price lists. If you have any questions regarding the Company's services, please call us at 1-888-366-7821, or visit our business office at 892 W. Madison Ave. Glenns Ferry, ID 83623 for further information regarding services.

RURAL TELEPHONE COMPANY

AN EQUAL OPPORTUNITY EMPLOYER

Rural Telephone Company with its main office located at 892 W. Madison Avenue, Glenns Ferry, ID 83623, complies and adheres to the following statements under the U.S. Department of Agriculture guidelines:

In accordance with Federal law and the U.S. Department of Agriculture's policy, this institution is prohibited from discriminating on the basis of race, color, national origin, sex, religion, age, or disability (Not all prohibited bases apply to all programs).

To file a complaint of discrimination, write USDA, Director, Office of Civil Rights, Room 326-W, Whitten Building, 1400 Independence Avenue, SW, Washington, DC 20250-9410, or call (202) 720-5964 (voice or TDD). USDA is an equal opportunity provider and employer.

DID YOU KNOW

Telephone Assistance Programs are available to lo-income individuals. To qualify for Lifeline/Link-Up Services, please **contact your local Health and Welfare Office**. Lifeline-Link-Up Services are programs designed to assist low income households afford local telephone service. Lifeline assists with monthly telephone bills and Link-Up assists with connection and installation charges. **Please contact your local Health & Welfare Office or Call toll free 1-888-366-7821.**

...sities and skills at 7 p.m. ...

Homecoming candidates we... introduced. Seeking the title of ki... are Levi Aldous, Doss Barbaric... Nathan Stokes and Jantzen Woolse... Queen candidates are Megan Alle... Rebekah Holmes, Sierra Jones ar... Gabrielle Miller.

The king and queen will be ch... sen at the homecoming game wi... South Fremont Friday with the va... sity game to begin at 7 p.m. Th... homecoming parade will be Frida... at 11 a.m. on Main Street.

The week's activities will en... Saturday night with the homecom... ing dance at 8 p.m. to midnight ... the high school commons. Th... theme is "Back to Black."

The Salmon Boosters Club ... sponsoring a tailgate party Octob... 3 with food being served from no... to 2 p.m. in the Salmon High Scho... parking lot. Admission is by don... tion and proceeds will go to suppo... high school activity groups.

"Salmon Idol" will be stag... October 8 at 7 p.m. at the hi... school with all musicians welcom... to participate. Cash prizes will i... clude $100 first, $50 second and $... for third.

CARD OF THANKS

Smart Start Preschool would lik... to give a special thank you to Offic... Madsen with the Salmon Police De... partment. Last Thursday Office... Madsen came and visited with th... children at Smart Start Preschool ... give them tips on how to stay saf... She talked about bike safety, the im... portance of wearing seatbelts, wh... to do if they get lost, and to never ta... to or take things from strangers.

The children learned about th... tools the police officers carry to kee... themselves and the public safe an... heard how officers call dispatch o... their radio. The highlight for the ch... dren was meeting Officer Madsen ... partner - Officer Tessa the K-9 polic... dog. We learned that Tessa is alway... with Officer Madsen and helps i... tracking drugs and enforcing the la...

At Smart Start Preschool we rea... books on child safety, colored safe... pictures, and made identificatio... cards for the children and their sil... lings.

Thank you Officer Madsen for mak... ing our Safety Day a huge succes... You are a great asset to our kids ar... our community, and thank you Tess... for being a great K-9 officer.

Smart Start Preschool
and Learning Center

recorder Herald 10/2/08

Idaho Statesman

P.O. Box 40, Boise, Idaho 83707-0040

LEGAL ADVERTISING PROOF OF PUBLICATION

Account #	DTI#	Identification	Amount:
112511	394607	LEGAL NOTICE EQUAL OPPORTUNITY EMPLOYER	$35.72
Attention: KELLEY RODGERS	P.O. #	Run Dates: OCTOBER 1, 2008	
RURAL TELEPHONE COMPANY 892 W. MADISON GLENNS FERRY, ID 83623		Number of Lines: 32	
		Affidavit: 1	Legal #:

LEGAL NOTICE
RURAL TELEPHONE COMPANY
An Equal Opportunity Employer

Rural Telephone Company with its main office located at 892 W. Madison Avenue, Glenns Ferry, ID 83623, complies and adheres to the following statements under the U.S. Dept. of Agriculture guidelines.

In accordance with Federal law and the U.S. Dept. of Agriculture's policy, this institution is prohibited from discriminating on the basis of race, color, national origin, sex, religion, age, or disability (Not all prohibited bases apply to all programs).

To file a complaint of discrimination, write USDA, Director, Office of Civil Rights, Room 326-W, WhittenBuilding, 1400 Independent Ave. SW, Washington, DC 20250-9410, or call 202-720-5964 (voice or TDD). USDA is an equal opportunity provider and employer.

RURAL
TELEPHONE COMPANY
(208) 366-2614

Pub: Oct. 1, 2008

0000394607-01

JANICE HILDRETH, being duly sworn, deposes and says: That she is the Principal Clerk of *The Idaho Statesman,* a daily newspaper printed and published at Boise, Ada County, State of Idaho, and having a general circulation therein, and which said newspaper has been continuously and uninterruptedly published in said County during a period of twelve consecutive months prior to the first publication of the notice, a copy of which is attached hereto: that said notice was published in The Idaho Statesman, in conformity with Section 60-108, Idaho Code, as amended, for:

ONE

[ ] consecutive weekly [X] single

[ ] consecutive daily [ ] odd skip insertion(s)

beginning issue of: OCTOBER 1, 2008

ending issue of: OCTOBER 1, 2008

Janice Hildreth

STATE OF IDAHO)
.ss
COUNTY OF ADA)

On this 8 day of OCTOBER n the year of 2008 before me, a Notary Public, personally appeared before me Janice Hildreth known or identified to me to be the person whose name subscribed to the within instrument, and being by me first duly sworn, declared that the statements therein are true, and acknowledged to me that she executed the same.

Sarah Clements

Notary Public for Idaho
Residing at: Boise, Idaho
My Commission expires: 3/12/11

SARAH CLEMENTS NOTARY PUBLIC STATE OF IDAHO

Idaho Statesman

P.O. Box 40, Boise, Idaho 83707-0040

LEGAL ADVERTISING PROOF OF PUBLICATION

Account #	DTI#	Identification	Amount:
112511	394598	LEGAL NOTICE SERVICE RATES	$81.50

Attention:	P.O. #	Run Dates
KELLEY RODGERS		OCTOBER 1, 2008

	Number of Lines	
RURAL TELEPHONE COMPANY 892 W. MADISON GLENNS FERRY, ID 83623	2 X 34	
	Affidavit	Legal #
	1	

LEGAL NOTICE
Rural Telephone Company
Service Rates

RURAL TELEPHONE COMPANY is a quality telecommunications services provider who provides basic enhanced services at reasonable rates within its service territory. Basic services are offered at the following rates for Tipanuk, Prairie, Shoup and Boise River area:

Residential & Business Rates

Local Residence	24.10
Local Business	42.00
Fed. Subscriber Line (FCC Access, 1 line)	6.50
Fed Subscriber Line (FCC Access, Multi Line)	9.20
Idaho Universal Service Fund Surcharge (IUSF)	.12 (Res)
Idaho Universal Service Fund Surcharge (IUSF)	.20 (Bus)
State of Idaho Assistance program	.06

The above charges will have federal and local taxes added on.

Touch Tone service is provided as a part of local service.

Toll Blocking is available at no charge for low income customers who qualify.

Emergency 911 Services - Exchanges with charges in Idaho are: 653, 868, 864, and 796. There is a $1.00 per line charge.

Low income individuals eligible for Lifeline and Link-Up telephone assisteance programs may be eligible for discounts from these basic local service charges through state specified telephone assistance plans. Please contact your local health and Welfare office.

Basic services are offered to all consumers in the Rural Telephone Company service territories at the rates, terms, and conditions specified in the Company's tariffs and/or price lists. If you have any questions regarding the Company's services, please call us at 1-888-366-7821, or visit our business office at 892 W. Madison Avenue, Glenns Ferry, ID 83623 for further information regarding services.

Pub. Oct. 1, 2008

0000394598-01

JANICE HILDRETH, being duly sworn, deposes and says: That she is the Principal Clerk of *The Idaho Statesman,* a daily newspaper printed and published at Boise, Ada County, State of Idaho, and having a general circulation therein, and which said newspaper has been continuously and uninterruptedly published in said County during a period of twelve consecutive months prior to the first publication of the notice, a copy of which is attached hereto: that said notice was published in The Idaho Statesman, in conformity with Section 60-108, Idaho Code, as amended, for:

ONE

[ ] consecutive weekly [X] single

[ ] consecutive daily [ ] odd skip insertion(s)

beginning issue of: OCTOBER 1, 2008

ending issue of: OCTOBER 1, 2008

Janice Hildreth

STATE OF IDAHO)
.ss
COUNTY OF ADA)

On this 8 day of OCTOBER in the year of 2008 before me, a Notary Public, personally appeared before me Janice Hildreth known or identified to me to be the person whose name subscribed to the within instrument, and being by me first duly sworn, declared that the statements therein are true, and acknowledged to me that she executed the same.

Sarah Clemens

Notary Public for Idaho
Residing at: Boise, Idaho
My Commission expires: 12/23/09

SARAH CLEMENS NOTARY PUBLIC STATE OF IDAHO

Idaho Statesman

P.O. Box 40, Boise, Idaho 83707-0040

LEGAL ADVERTISING PROOF OF PUBLICATION

Account #	DTI#	Identification	Amount:
112511	394605	LEGAL NOTICE LOW-INCOME INDIVIDUALS	$28.04

Attention:	P.O. #	Run Dates
KELLEY RODGERS		OCTOBER 1, 2008

RURAL TELEPHONE COMPANY 892 W. MADISON GLENNS FERRY, ID 83623	Number of Lines 24	
	Affidavit 1	Legal #

LEGAL NOTICE
DID YOU KNOW...

Telephone Assistance Programs are available to low-income individuals.

To qualify for Lifeline/Link-Up Services, please **contact your local Health and Welfare Office**.

Lifeline/Link-Up Services are programs designed to assist low income households afford local telephone service. Lifeline assists with monthly telephone bills and Link-Up assists with connection and installation charges.

Please contact your local Health & Welfare Office
or
Call Toll Free 1-888-366-7821

RURAL
TELEPHONE COMPANY

Pub. Oct. 1, 2008

0000394605-01

JANICE HILDRETH, being duly sworn, deposes and says: That she is the Principal Clerk of *The Idaho Statesman,* a daily newspaper printed and published at Boise, Ada County, State of Idaho, and having a general circulation therein, and which said newspaper has been continuously and uninterruptedly published in said County during a period of twelve consecutive months prior to the first publication of the notice, a copy of which is attached hereto: that said notice was published in The Idaho Statesman, in conformity with Section 60-108, Idaho Code, as amended, for:

ONE

[ ] consecutive weekly [X] single

[ ] consecutive daily [ ] odd skip
insertion(s)

beginning issue of: OCTOBER 1, 2008

ending issue of: OCTOBER 1, 2008

Janice Hildreth

STATE OF IDAHO)
.ss
COUNTY OF ADA)

On this 1 day of OCTOBER n the year of 2008 before me, a Notary Public, personally appeared before me Janice Hildreth known or identified to me to be the person whose name subscribed to the within instrument, and being by me first duly sworn, declared that the statements therein are true, and acknowledged to me that she executed the same.

Heather Haradine

Notary Public for Idaho
Residing at Boise, Idaho
My Commission Expires: 2/08/2014

HEATHER HARADINE
NOTARY PUBLIC
STATE OF IDAHO

Rural Telephone Company
Service Rates

RURAL TELEPHONE COMPANY is a quality telecommunications services provider who provides basic enhanced services at reasonable rates within its service territory. Basic services are offered at the following rates for **Tipanuk, Prairie, Shoup and Boise River area**:

Residential & Business Rates

Local Residence	$24.10
Local Business	$42.00
Fed. Subscriber Line (FCC Access, 1 line)	$ 6.50
Fed. Subscriber Line (FCC Access, Multi Line)	$ 9.20
Idaho Universal Service Fund Surcharge (IUSF)	$ .12 (Res)
Idaho Universal Service Fund Surcharge (IUSF)	$ .20 (Bus)
State of Idaho Assistance Program	$ .06

The above charges will have federal and local taxes added on.

Touch Tone service is provided as a part of local service.

Toll Blocking is available at no charge for low income customers who qualify.

Emergency 911 Services – Exchanges with charges in Idaho are:
653, 868, 864, and 796 There is a $1.00 per line charge.

Low income individuals eligible for Lifeline and Link-Up telephone assistance programs may be eligible for discounts from these basic local service charges through state specified telephone assistance plans. Please contact your local Health and Welfare office.

Basic services are offered to all consumers in the Rural Telephone Company service territories at the rates, terms, and conditions specified in the Company's tariffs and/or price lists. If you have any questions regarding the Company's services, please call us at 1-888-366-7821, or visit our business office at 892 W. Madison Ave. Glenns Ferry, ID 83623 for further information regarding services.

RURAL TELEPHONE COMPANY
An Equal Opportunity Employer

Rural Telephone Company with its main office located at 892 W. Madison Avenue, Glenns Ferry, ID 83623, complies and adheres to the following statements under the U.S. Department of Agriculture guidelines:

In accordance with Federal law and the U.S. Department of Agriculture's policy, this institution is prohibited from discriminating on the basis of race, color, national origin, sex, religion, age, or disability (Not all prohibited bases apply to all programs).

To file a complaint of discrimination, write USDA, Director, Office of Civil Rights, Room 326-W, Whitten Building, 1400 Independence Avenue, SW, Washington, DC 20250-9410, or call (202) 720-5964 (voice or TDD). USDA is an equal opportunity provider and employer.

RURAL
TELEPHONE COMPANY
(208) 366-2614

Did you know . . . . . .

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Please contact your local Health & Welfare Office
or
Call Toll Free 1-888-366-7821

RURAL
TELEPHONE COMPANY

Date Publication: October 1, 2008.

AFFIDAVIT OF PUBLICATION

County of Elmore
State of Idaho } ss.

I, **Coleen W. Swenson**, do solemnly swear that I am the Publisher of the:

Mountain Home News

A weekly newspaper of general circulation, published once a week, in Mountain Home, Idaho, that the notice attached hereto which is a part of publication thereof; was published in said newspaper for 1 consecutive weeks, the first publication having been made on the 1st day of Oct, 2008, and the last publication having been made on the 1st day of Oct, 2008; every Wednesday issue of the paper during the period and time of publication and that the notice was published in the paper proper and not in a supplement thereof.

And I further swear that the said Mountain Home News has been continuously and uninterruptedly published in said Elmore County during the period of 78 consecutive weeks prior to the first publication of the attached notice.

Publisher

Subscribed and sworn to me this 1st day of Oct, 2008.

Notary Public

Residing in Mountain Home, Elmore County, Idaho.

My commission expires **11-17-2011**.

STACY SWENSON
NOTARY
PUBLIC
STATE OF IDAHO

Affidavit of Publication

STATE OF IDAHO)
COUNTY OF TWIN FALLS) SS.

I, Ruby Aufderheide, being first duly sworn upon oath, depose and say that I am Legal Clerk of the TIMES-NEWS,published daily at, Twins Falls, Idaho, and do solemnly swear that a copy of the notice of advertisement, as per clipping attached, was published in the regular and entire issue of said newspaper, and not in any supplement thereof, for one ~~consecutive~~ publication, commencing with the issue dated 2nd day of October, 2008 and ending with the issue dated 2nd day of October, 2008

And I do further certify that said newspaper is a consolidation, effective February 16, 1942, of the Idaho Evening Times, published theretofore daily except Sunday, and the Twin Falls News, published theretofore daily except Monday, both of which newspapers prior to consolidation had been published under said names in said city and county continuously and uninterruptedly during a period of more than twelve consecutive months, and said TIMES-NEWS, since such consolidation, has been published as a daily newspaper except Saturday, until July 31, 1978, at which time said newspaper began daily publication under said name in said city and county continuously and uninterrupted.

ELMORE COUNTY
RURAL TELEPHONE COMPANY
SERVICE RATES

RURAL TELEPHONE COMPANY is a quality telecommunications services provider who provides basic enhanced services at reasonable rates within its service territory. Basic services are offered at the following rates for **Tipanuk, Prairie, Shoup and Boise River area:**

Residential & Business Rates

Local Residence	$24.10
Local Business	$42.00
Fed. Subscriber Line (FCC Access, 1 line)	$ 6.50
Fed. Subscriber Line (FCC Access, Multi Line)	$ 9.20
Idaho Universal Service Fund Surcharge (IUSF)	$.12 (Res)
Idaho Universal Service Fund Surcharge (IUSF)	$.20 (Bus)
State of Idaho Assistance Program	$ .06

The above charges will have federal and local taxes added on.

Touch Tone service is provided as a part of local service.

Toll Blocking is available at no charge for low income customers who qualify.

Emergency 911 Services – Exchanges with charges in Idaho are: 653, 868, 864, and 796. There is a $1.00 per line charge.

Low income individuals eligible for Lifeline and Link-Up telephone assistance programs may be eligible for discounts from these basic local service charges through state specified telephone assistance plans. Please contact your local Health and Welfare office.

Basic services are offered to all consumers in the Rural Telephone Company service territories at the rates, terms and conditions specified in the Company's tariffs and/or price lists. If you have any questions regarding the Company's services, please call us at 1-888-366-7821, or visit our business office at 892 W. Madison Ave., Glenns Ferry, ID 83623 for further information regarding services.

PUBLISH: October 2, 2008

y that pursuant to Section 60-108 Idaho Code, Thursday of each week has been designated as the day by law or by order of any court of competent jurisdiction within the state of Idaho to be issued thereof l as the day on which said legal will be published.

Ruby Aufderheide
Ruby Aufdeheide, Legal Clerk

IO
VIN FALLS

ctober, 2008, before me,

nally appeared Ruby Aufdeheide, Ruby Aufdeheide
me to be the person whose name subscribed to the within instrument, and being by me first duly he statements therein are true, and acknowledged to me that he executed the same.

Linda Capps McGuire
Notary Public for Idaho
Residing at Twin Falls, Idaho.

My commision expires: 5-19-09

LINDA CAPPS-McGUIRE
NOTARY PUBLIC
STATE OF IDAHO

Affidavit of Publication

STATE OF IDAHO)
COUNTY OF TWIN FALLS) SS.

I, Ruby Aufderheide, being first duly sworn upon oath, depose and say that I am Legal Clerk of the TIMES-NEWS,published daily at, Twins Falls, Idaho, and do solemnly swear that a copy of the notice of advertisement, as per clipping attached, was published in the regular and entire issue of said newspaper, and not in any supplement thereof, for one ~~consecutive~~ publication, commencing with the issue dated 2nd day of October, 2008 and ending with the issue dated 2nd day of October, 2008

And I do further certify that said newspaper is a consolidation, effective February 16, 1942, of the Idaho Evening Times, published theretofore daily except Sunday, and the Twin Falls News, published theretofore daily except Monday, both of which newspapers prior to consolidation had been published under said names in said city and county continuously and uninterruptedly during a period of more than twelve consecutive months, and said TIMES-NEWS, since such consolidation, has been published as a daily newspaper except Saturday, until July 31, 1978, at which time said newspaper began daily publication under said name in said city and county continuously and uninterrupted.

And I further certify that pursuant to Section 60-108 Idaho Code, Thursday of each week has been designated as the day on which legal notice by law or by order of any court of competent jurisdiction within the state of Idaho to be issued thereof Thursday is announced as the day on which said legal will be published.

Ruby Aufderheide
Ruby Aufdeheide, Legal Clerk

STATE OF IDAHO
COUNTY OF TWIN FALLS

On this 2nd day of October, 2008, before me,

a Notary Public, personally appeared Ruby Aufdeheide, Ruby Aufderheide known or identified to me to be the person whose name subscribed to the within instrument, and being by me first duly sworn, declared that the statements therein are true, and acknowledged to me that he executed the same.

Linda Capps McGuire
Notary Public for Idaho
Residing at Twin Falls, Idaho.

My commision expires: 5-19-09

LINDA CAPPS-McGUIRE
NOTARY PUBLIC
STATE OF IDAHO

ELMORE COUNTY
RURAL TELEPHONE COMPANY
An Equal Opportunity Employer

Rural Telephone Company with its main office located at 892 W. Madison Avenue, Glenns Ferry, ID 83623, complies and adheres to the following statements under the U.S. Department of Agriculture guidelines:

In accordance with Federal law and the U.S. Department of Agriculture's policy, this institution is prohibited from discriminating on the basis of race, color, national origin, sex, religion, age or disability (Not all prohibited bases apply to all programs).

To file a complaint of discrimination, write USDA, Director, Office of Civil Rights, Room 326-W, Whitten Building, 1400 Independence Avenue, SW, Washington, DC 20250-9410, or call (202) 720-5964 (voice or TDD). USDA is an equal opportunity provider and employer.

PUBLISH: October 2, 2008

Rural Telephone Company
Service Rates

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(208) 366-2614

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Please contact your local Health & Welfare Office
or
Call Toll Free 1-888-366-7821

RURAL
TELEPHONE COMPANY

ublication: June 4, 2008.
ublication: June 25, 2008.

AFFIDAVIT OF PUBLICATION

County of Elmore
State of Idaho } ss.

I, **Coleen W. Swenson**, do solemnly swear that I am the Publisher of the:

Mountain Home News

A weekly newspaper of general circulation, published once a week, in Mountain Home, Idaho, that the notice attached hereto which is a part of publication thereof; was published in said newspaper for 4 consecutive weeks, the first publication having been made on the 4th day of June, 2008, and the last publication having been made on the 25th day of June, 2008; every Wednesday issue of the paper during the period and time of publication and that the notice was published in the paper proper and not in a supplement thereof.

And I further swear that the said Mountain Home News has been continuously and uninterruptedly published in said Elmore County during the period of 78 consecutive weeks prior to the first publication of the attached notice.

Publisher

Subscribed and sworn to me this 25th day of June, 2008.

Notary Public

Residing in Mountain Home, Elmore County, Idaho.

My commission expires **11-17-2011**.

STACY SWENSON
NOTARY
PUBLIC
STATE OF IDAHO

Affidavit of Publication

STATE OF IDAHO)
COUNTY OF TWIN FALLS) SS.

I, Ruby Aufderheide, being first duly sworn upon oath, depose and say that I am Legal Clerk of the TIMES-NEWS,published daily at, Twins Falls, Idaho, and do solemnly swear that a copy of the notice of advertisement, as per clipping attached, was published in the regular and entire issue of said newspaper, and not in any supplement thereof, for one ~~consecutive~~ publication, commencing with the issue dated 12th day of June, 2008 and ending with the issue dated 12th day of June, 2008

And I do further certify that said newspaper is a consolidation, effective February 16, 1942, of the Idaho Evening Times, published theretofore daily except Sunday, and the Twin Falls News, published theretofore daily except Monday, both of which newspapers prior to consolidation had been published under said names in said city and county continuously and uninterruptedly during a period of more than twelve consecutive months, and said TIMES-NEWS, since such consolidation, has been published as a daily newspaper except Saturday, until July 31, 1978, at which time said newspaper began daily publication under said name in said city and county continuously and uninterrupted.

And I further certify that pursuant to Section 60-108 Idaho Code, Thursday of each week has been designated as the day on which legal notice by law or by order of any court of competent jurisdiction within the state of Idaho to be issued thereof Thursday is announced as the day on which said legal will be published.

Ruby Aufderheide
Ruby Aufderheide, Legal Clerk

STATE OF IDAHO
COUNTY OF TWIN FALLS

On this 12th day of June, 2008, before me,

a Notary Public, personally appeared Ruby Aufderheide,
known or identified to me to be the person whose name subscribed to the within instrument, and being by me first duly sworn, declared that the statements therein are true, and acknowledged to me that he executed the same.

Linda Capps McGuire
Notary Public for Idaho
Residing at Twin Falls, Idaho.

My commision expires: 5-19-09

LINDA CAPPS-McGUIRE
NOTARY PUBLIC
STATE OF IDAHO

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PUBLISH: June 12, 2008

Affidavit of Publication

STATE OF IDAHO)
COUNTY OF TWIN FALLS) SS.

I, Ruby Aufderheide, being first duly sworn upon oath, depose and say that I am Legal Clerk of the TIMES-NEWS,published daily at, Twins Falls, Idaho, and do solemnly swear that a copy of the notice of advertisement, as per clipping attached, was published in the regular and entire issue of said newspaper, and not in any supplement thereof, for one ~~consecutive~~ publication, commencing with the issue dated 12th day of June, 2008 and ending with the issue dated 12th day of June, 2008

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RURAL TELEPHONE COMPANY
SERVICE RATES

RURAL TELEPHONE COMPANY is a quality telecommunications services provider who provides basic enhanced services at reasonable rates within its service territory. Basic services are offered at the following rates for **Tipanuk, Prairie, Shoup and Boise River area:**

Residential & Business Rates

Local Residence	$24.10
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Fed. Subscriber Line (FCC Access, 1 line)	$ 6.50
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Idaho Universal Service Fund Surcharge (IUSF)	$.12 (Res)
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Basic services are offered to all consumers in the Rural Telephone Company service territories at the rates, terms and conditions specified in the Company's tariffs and/or price lists. If you have any questions regarding the Company's services, please call us at 1-888-366-7821, or visit our business office at 892 W. Madison Ave., Glenns Ferry, ID 83623, for further information regarding services.

PUBLISH: June 12, 2008

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Ruby Aufderheide
Ruby Aufderheide, Legal Clerk

)

N FALLS

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Linda Capps McGuire
Notary Public for Idaho
Residing at Twin Falls, Idaho.

My commision expires: 5-19-09

LINDA CAPPS-McGUIRE
NOTARY PUBLIC
STATE OF IDAHO

Idaho Statesman

P.O. Box 40, Boise, Idaho 83707-0040

LEGAL ADVERTISING PROOF OF PUBLICATION

Account #	DTI#	Identification	Amount:
112511	354451	LEGAL NOTICE SERVICE RATES	$75.29

Attention:	P.O. #	Run Dates
KELLEY RODGERS		JUNE 2, 2008

RURAL TELEPHONE COMPANY
892 W. MADISON
GLENNS FERRY, ID 83623

Number of Lines	
2 X 33	
Affidavit	Legal #
1	

LEGAL NOTICE
Rural Telephone Company
Service Rates

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Pub. June 2, 2008

0000354451-01

JANICE HILDRETH, being duly sworn, deposes and says: That she is the Principal Clerk of *The Idaho Statesman,* a daily newspaper printed and published at Boise, Ada County, State of Idaho, and having a general circulation therein, and which said newspaper has been continuously and uninterruptedly published in said County during a period of twelve consecutive months prior to the first publication of the notice, a copy of which is attached hereto: that said notice was published in The Idaho Statesman, in conformity with Section 60-108, Idaho Code, as amended, for:

ONE

[ ] consecutive weekly [X] single
[ ] consecutive daily insertion(s) [ ] odd skip

beginning issue of: JUNE 2, 2008
ending issue of: JUNE 2, 2008

Janice Hildreth

STATE OF IDAHO)
.ss
COUNTY OF ADA)

On this 2 day of JUNE in the year of 2008 before me, a Notary Public, personally appeared before me Janice Hildreth known or identified to me to be the person whose name subscribed to the within instrument, and being by me first duly sworn, declared that the statements therein are true, and acknowledged to me that she executed the same.

Sarah Clements

Notary Public for Idaho
Residing at: Boise, Idaho
My Commission expires: 5/2/2011

SARAH CLEMENTS NOTARY PUBLIC STATE OF IDAHO

10/08

Rate, Rules & Regulations

The Company's rates, rules and regulations applicable to its services are regulated by the Public Utili[illegible] Commission of your state and are available for inspection at our business office. Copies of these regul[illegible]tions may be obtained by contacting our business office toll free at 1-888-366-7821 or by contacting the Public Utilities Commission in your state.

IDAHO
Public Utilities Commission
1-800-432-0369

NEVADA
Public Utilities Commission
1-800-992-0900

website: www.fcc.gov

Customer Complaints and Disputes

What to do when you have a complaint?

If you experience a problem with your telephone service or billing, please contact our office **toll free at 1-888-366-7821.** Our personnel are trained to handle service and billing situations. However, if you are unsatisfied with the explanation provided, don't hesitate to ask for a supervisor.

A customer may make a formal or informal complaint to the Public Utilities Commission for further review of the dispute or complaint. Telephone Company shall not terminate service while a complaint is pending.

IDAHO
Public Utilities Commission
1-800-432-0369
P.O. Box 83720
Boise, IA 83720-0074
www.puc.idaho.gov

NEVADA
Public Utilities Commission
1-800-992-0900
1150 E. William Street
Carson City, NV 89701
http://puc.state.nv.us/

Application of Business Rates

The use of telephone service for business purposes will automatically subject that service to business rates, regardless of the type of premises on which the telephone service is installed.

Automatic Answering Machine

Long-distance charges apply to station calls made to telephones with automatic answering machines. Charging begins when the called telephone is answered by the automatic answering machine.

Local Calling Region

The prefix(es) listed beside your community (communities) listed below, represent your local calling areas. This information was current as of December 2005.

Local Calling for Boise River, Prairie and Tipanuk

Mountain Home (580, 587, 828, 832)
Caldwell (453, 454, 455, 459)
Boise (*)
Boise River (653)
Bruneau (845)
Emmett (365, 398, 477)
Fruitland (452, 546)
Glenns Ferry (366)
Grandview (834)
Grasmere/Riddle (759)
Idaho City (392)
Kuna (922)
Melba (495)
Meridian (288, 706, 822, 846, 855, 844, 887, 888, 893, 895, 898)
Middleton (585)
Nampa (442, 461, 463, 465, 466, 467, 468)
New Plymouth (278)
Nu Acres (566, 570, 674, 707)
Payette (642)
Prairie (868)
Star (286)
Weiser (549)

Boise* (321, 322, 323, 327, 331, 332, 333, 334, 336, 338, 342, 343, 344, 345, 348. 362, 363, 364, 367, 368, 373, 375, 376, 377, 378, 381, 383, 384, 385, 386, 387, 388, 389, 393, 395, 396, 422, 424, 426, 433, 562, 658, 672, 685, 853, 854, 938, 939)

Local Calling For Shoup, ID

(394, 756, 865)

Local Calling In Nevada

Calls may be made without a toll charge between the following exchanges, providing the use of direct dial:

North Fork, NV ⟷ Tuscarora, NV
Three Creek, ID ⟷ Jarbidge, NV

[illegible] One Metro
[illegible]tomers may mak[illegible]
tional five dollars ($[illegible]
Those prefixes inclu[illegible]
200, 201, 202, 2[illegible]
313, 321, 322, 32[illegible]
343 345, 348, 35[illegible]
448, 453, 473, 49[illegible]
688, 689, 722, 74[illegible]
789, 793, 813, 81[illegible]
851, 852, 853, 85[illegible]

Application of Bu[illegible]

The use of telephon[illegible]
regardless of the ty[illegible]

Automatic Answe[illegible]

Long-distance charg[illegible]
Charging begins whe[illegible]

Local Calling Reg[illegible]

The prefix(es) listed [illegible]
This information was[illegible]

LOCAL CALLING[illegible]

Mountain Home
Caldwell
Boise
Boise River
Bruneau
Emmett
Fruitland
Glenns Ferry
Grandview
Grasmere/Riddle
Idaho City
Kuna
Melba
Meridian
Middleton
Nampa
New Plymouth
Nu Acres
Payette
Prairie
Star
Weiser

Local Calling In N[illegible]

Calls may be made w[illegible]

Troubles

se report troubles with your phone line as soon as you detect a problem. will help ensure your service is restored without any unnecessary delay. -Thank you

t if my phone isn't working?

esidential or business repair service or outages, please call toll free 1-888-366- l or e-mail *www.rtci.net*; including weekends and holidays. For system-wide ges please follow the instructions as prompted by the voice mail message.

E: *Before calling, please read the following information. This will help you and the Rural Telephone Company representative identify the problem.*

leshooting OUTSIDE Wiring

No dial tone on all phones
Can't call in or out on all phones
Get cut off when talking on all phones
Noise or static on all phones

leshooting INSIDE Wiring

A phone works in one jack but not in another
Loose or broken phone jack
Dial tone at the protector box, but not inside

eshooting Telephone

Stuck push buttons
Worn cords
Broken clips or plugs
Stuck receiver buttons

you have a service problem, we will do our best to quickly locate and clear up uble. Depending on the source of the problem, the following guidelines apply:

ns with your telephone service may be caused by our lines or switching ent or there may be something wrong with one or more of your telephones. The of the problem makes an important difference. If the trouble is in our line or ng equipment, we will take quick action to correct the problem and there is no If you determine that the source of the problem is the telephone you own, then uld follow the instructions on the warranty. There is a maintenance service when a repairperson is sent to your home or office at your request and the trou- ue to inside wiring, jacks or your own telephone equipment. The charge covers viring service and travel cost. We are not responsible for inside wiring. We will side wiring problem at your request; however, you will be charged for this service.

10/08

DID YOU KNOW...

Telephone Assistance Programs are available to **low-income individuals.**

To qualify for **Lifeline/Linkup Services,** contact your ***local Health & Welfare Office***.

Lifeline/Linkup Services are programs designed to assist **low-income households** afford local telephone service. **Lifeline** assists with monthly telephone bills. **Linkup** assists with connection and installation charges.

Please contact your local Health & Welfare Office to see if you qualify for Lifeline/Linkup Services or call Rural Telephone Company

Toll Free
1-888-366-7821

RURAL
TELEPHONE COMPANY

CERTIFICATE

State of Idaho)
) ss
County of Elmore)

WE, the undersigned Michael J. Martell

and Mark R. Martell

of the Rural Telephone Company utility,

on our oath do severally say that the foregoing return has been prepared under our direction, from the original books, papers, and records of said utility; that we have carefully examined same, and declare the same to be a correct statement of the business affairs of said utility for the period covered by the return in respect to each and every matter and thing therein set forth, to the best of our knowledge, information and belief.

(Chief Officer)

(Officer in Charge of Accounts)

Subscribed and Sworn to Before Me this 12 day of May, (Year) 2009.

Notary Public

BEVERLY A. ARRINGTON NOTARY PUBLIC STATE OF IDAHO

My Commission expires March 28, (Year) 2012.

Rev 3/02

gdk/excel/jnelson/anulrpts/telannualrpt

ANNUAL REPORT
OF
IDAHO SEPARATED RESULTS OF OPERATIONS
(Telecommunications Utilities Form I)

RECEIVED
2009 MAY 13 AM 8: 17
IDAHO PUBLIC
UTILITIES COMMISSION

OF

Rural Telephone Company

Name of Respondent

TO THE
IDAHO PUBLIC UTILITIES COMMISSION
PO BOX 38720
BOISE, ID 83720-0074

007 FORM I INPUT MASTER

OMPANY NAME: Rural Telephone Company | For The Year Ended: December 31, 2007 | Seperated Results of Idaho Operations

FCC Account and Description	Note No.	Line No.	Total Idaho Operations Subject To Separations	Interstate Operation MTS & WATS Switched Access	Interstate Operation TOLL PLS Special Access	Interstate Operation Total	Intrastate Operation MTS & WATS Switched Access	Intrastate Operation TOLL PLS Special Access	Intrastate Operation EAS	Intrastate Operation Local (other)	Intrastate Operation Total
UMMARY											
perating Revenues											
0XX Local -Billed	(1)	1.	224,129			-				**224,129**	224,129
-EAS Billed	(1)	2.	0			-					0
-EAS Settlement	(1)	3.	0			-					0
08X Access-SLC (End User)	(2)	4.	54,167	**54,167**		54,167					0
-Switched (TS+NTS)	(2)	5.	2,192,857	**1,849,085**		1,849,085	**343,772**				343,772
-Special	(2)	6.	31,733		**25,026**	25,026		**6,707**			6,707
1XX Toll -Message	(3a)	7.	0			-					0
-Private Line	(3b)	8.	0			-					0
-Settlement	(3c)	9.	0			-					0
2XX Misc. -Billing & Collection	(4)	10.	596	**294**		294	**302**				302
-Directory Advertising		11.	1,394			-				**1,394**	1,394
-Operating Rents		12.	0			-					0
-Other Misc.		13.	202,380			-				**202,380**	202,380
30X Less: Uncollectible Rev. (-)		14.	-114			-				**(114)**	-114
otal Revenues		15.	**2,707,142**	**1,903,546**	**25,026**	**1,928,572**	**344,074**	**6,707**	**0**	**427,789**	**778,570**
perating Expenses											
1XX-64XX Plant Specific Oper.	(5a)	16.	866,196	339,085	60,284	399,369	178,450	1,475	43,458	243,444	466,827
5XX Plant Nonspecific Operations	(5a)	17.	114,866	39,405	5,311	44,716	25,733	219	5,452	38,746	70,150
56X Depreciation & Amortization	(5a)	18.	566,886	168,175	37,377	205,552	139,686	1,174	31,652	188,822	361,334
6XX Customer Operations	(5a)	19.	93,602	30,229	0	30,229	37,567	0	0	25,806	63,373
7XX Corporate Operations	(5a)	20.	405,054	174,080	24,492	198,572	85,209	565	17,038	103,670	206,482
-- Other Operating	(5a)	21.	0	0	0	0	0	0	0	0	0
Total Expenses	(5a)	22.	**2,046,604**	**750,974**	**127,464**	**878,438**	**466,645**	**3,433**	**97,600**	**600,488**	**1,168,166**
perating Taxes:	(6)										
240 General Taxes		23.	0			-					0
230 State/Local Inc. Tax (Current)		24.	0			0					0
220 Federal Income Tax (Current)		25.	95,734	**42,321**	**5,488**	47,809	**17,477**	**107**	**3,353**	**26,988**	47,925
250 Net Deferred Income Taxes		26.	-39,348	**(17,395)**	**(2,256)**	-19,650	**(7,183)**	**(44)**	**(1,378)**	**(11,092)**	-19,698
210 Net Investment Tax Credits		27.	0			0					0
Total Taxes		28.	**56,386**	**24,926**	**3,232**	**28,159**	**10,294**	**63**	**1,975**	**15,896**	**28,227**
Net Operating Income		29.	**604,152**	**1,127,646**	**-105,670**	**1,021,975**	**-132,865**	**3,211**	**-99,575**	**-188,595**	**-417,823**

UMMARY (continued)											
verage Rate Base											
)01 Telecom. Plant in Service	(5b)	1.	10,297,679	3,532,708	476,119	4,008,827	2,306,936	19,643	488,709	3,473,564	6,288,852
)05 Plant Acquisition Adjustment		2.	0								0
100 Less: Accumulated Depr. (-)	(5c)	3.	-5,618,391	-2,204,053	-290,109	-2,494,162	-1,127,170	-12,396	-259,303	-1,725,360	-3,124,229
4xx-36xx Accumulated Amort. (-)	(5)	4.	-14,006	-4,804	-648	-5,452	-3138	-27	-665	-4724	-8,554
100-4340 Accum. Deferred Tax (-)		5.	-380,526	**(130,543)**	**(17,594)**	(148,137)	**(85,247)**	**(726)**	**(18,059)**	**(128,357)**	-232,389
220 Materials and Supplies		6	218,874	**57,768**	**1,762**	59,530	**55,477**	**491**	**9,417**	**93,959**	159,344
)40 Customer Deposits		7	(4,955)	**(1,700)**	**(229)**	(1,929)	**(1,110)**	**(9)**	**(235)**	**(1,672)**	-3,026
310 Other Long Term Liabilities		8	0	**0**	**0**	0	**0**	**0**	**0**	**0**	0
-- Equal Access Equipment	(7)	9	0			0					0

-- Other Rate Base		10	243,643	102,893	7,483	110,376	33,626	244	6,553	92,844	133,267
Total Average Rate Base		11	**4,742,318**	**1,352,269**	**176,784**	**1,529,053**	**1,179,374**	**7,220**	**226,417**	**1,800,254**	**3,213,265**
LANT IN SERVICE DETAIL											
1XX General Support Facilities		1.	**1,161,790**	**398,562**	**53,716**	**452,278**	**260,270**	**2,216**	**55,136**	**391,890**	709,512
2XX Central Office Equipment:											
CAT 1-Operator Systems		2.	0			0					0
CAT 2-Tandem Switching (Alloc.)		3.	0			-					-
CAT 2-Tandem Switching (Assign.)		4.	0			-					-
CAT 3-Local Switching		5.	1,074,658	**913,459**		913,459				**161,199**	161,199
CAT 4.12 -Exch. Trunk (Joint Use)		6.	180,566			-			**180,566**		180,566
CAT 4.12 -Exch. Trunk (Ded. Use)		7.	369,098		**367,006**	367,006		**2,092**			2,092
CAT 4.13 -Subscr. Line (Joint Use)		8.	800,272	**200,068**	-	200,068	**200,068**	-		**400,136**	600,204
CAT 4.13 -Subscr. Line (Ded. Use)		9.	0			-					-
CAT 4.23 -IX Trunk (Joint Use)		10.	824,702	**466,946**	-	466,946	**357,756**	-		-	357,756
CAT 4.23 -IX Trunk Ckt. (Ded. Use)		11.	9,090		**6,926**	6,926		**2,164**			2,164
CAT 4.3 -Host/Remote Trunk Ckt.		12.	0	-		-	-			-	-
Other COE		13.	0			-					-
Total COE		14.	**3,258,386**	**1,580,473**	**373,932**	**1,954,405**	**557,824**	**4,256**	**180,566**	**561,335**	**1,303,981**
3XX Information Orig./Term. Equipment:											
CAT 1-Regulated CPE		15.	0			0					0
Other IOT		16.	0			0					0
Total IOT		17.	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
4XX Cable & Wire Facilities:											
CAT 1.3-Subscriber Line (Common)		18.	5,020,186	**1,255,046**		1,255,046	**1,255,047**			**2,510,093**	3,765,140
CAT 1.1,2-Subscriber Line (Ded.)		19.	0		-	-		-			0
CAT 2-Exch. Trunk (Joint Use)		20.	251,565			-			**251,565**		251,565
CAT 2-Exch. Trunk (Ded. Use)		21.	53,048		**39,935**	39,935		**13,113**			13,113
CAT 3-IX Trunk (Joint Use)		22.	515,196	**288,206**	-	288,206	**226,990**	-			226,990
CAT 3-IX Trunk (Ded. Use)		23.	7,132		**7,132**	7,132		-			0
CAT 4-Host/Remote Trunk		24.	0	-		-	-			-	0
Other C&WF		25.	0			-					0
Total C&WF		26.	**5,847,127**	**1,543,252**	**47,067**	**1,590,319**	**1,482,037**	**13,113**	**251,565**	**2,510,093**	**4,256,808**
6XX Other Assets:											
Capital Leases		27.	30,376	**10,421**	**1,404**	11,825	**6,805**	**58**	**1,442**	**10,246**	18,551
Leasehold Improvements		28.	0			0					0
Intangibles		29.	0			0					0
Total Other Assets		30.	**30,376**	**10,421**	**1,404**	**11,825**	**6,805**	**58**	**1,442**	**10,246**	**18,551**

Total Telecom. Plant in Service	(5b)	31.	**10,297,679**	**3,532,708**	**476,119**	**4,008,827**	**2,306,936**	**19,643**	**488,709**	**3,473,564**	**6,288,852**
epreciation & Amortization											
ccumulated Depreciation Detail											
11X General Support Facilities		1.	-603,622	**(207,078)**	**(27,909)**	(234,987)	**(135,226)**	**(1,151)**	**(28,647)**	**(203,611)**	-368,635
12X Central Office Switching		2.	-1,074,659	**(913,460)**		(913,460)				**(161,199)**	-161,199
12X Operator Systems		3.	0			-					0
12X Central Office Transmission		4.	-1,356,252	**(403,676)**	**(238,805)**	(642,481)	**(339,072)**	**(2,574)**	**(117,327)**	**(254,798)**	-713,771
13X Information Orig./Term. Equip.		5.	0			-					0
14X Cable & Wire Facilities		6.	-2,583,858	**(679,839)**	**(23,395)**	(703,234)	**(652,872)**	**(8,671)**	**(113,329)**	**(1,105,752)**	-1,880,624
Total Accumulated Depreciation	(5c)	7.	**-5,618,391**	**-2,204,053**	**-290,109**	**-2,494,162**	**-1,127,170**	**-12,396**	**-259,303**	**-1,725,360**	**-3,124,229**
ccumulated Amortization Detail											
410 Capital Leases		8.	(14,006)	**(4,804)**	**(648)**	(5,452)	**(3,138)**	**(27)**	**(665)**	**(4,724)**	-8,554
420 Leasehold Improvements		9.	0			0					0
500 Intangibles		10.	0			0					0

500 Acquisition Adjustment		11.	0			0					0
Total Accumulated Amortization	(5c)	12.	**-14,006**	**-4,804**	**-648**	**-5,452**	**-3,138**	**-27**	**-665**	**-4,724**	**-8,554**
OPERATING EXPENSE DETAIL											
1XX-64XX Plant Specific Operations											
110-20 General Support Facilities		1.	212,783	**72,997**	**9,838**	82,835	**47,669**	**406**	**10,098**	**71,775**	129,948
21X Central Office Switching		2.	90,387	**43,842**	**10,373**	54,215	**15,474**	**118**	**5,009**	**15,571**	36,172
220 Operator Systems		3.	0			-					0
23X Central Office Transmission		4.	333,062	**161,551**	**38,222**	199,773	**57,019**	**435**	**18,457**	**57,378**	133,289
3XX Information Orig./Term. Equip.		5.	0			-					0
4XX Cable & Wire Facilities		6.	229,964	**60,695**	**1,851**	62,546	**58,288**	**516**	**9,894**	**98,720**	167,418
Total Plant Specific	(5a)	7.	**866,196**	**339,085**	**60,284**	**399,369**	**178,450**	**1,475**	**43,458**	**243,444**	**466,827**
5XX Plant Nonspecific Operations	(8)										
512 Provisioning		8.	1,450	**497**	**67**	564	**325**	**3**	**69**	**489**	886
53X Network Operations		9.	113,416	**38,908**	**5,244**	44,152	**25,408**	**216**	**5,383**	**38,257**	69,264
540 Access Paid to LECs	(9)	10.	0	**-**		-					0
Total Plant Nonspecific	(5a)	11.	**114,866**	**39,405**	**5,311**	**44,716**	**25,733**	**219**	**5,452**	**38,746**	**70,150**
56X Depreciation & Amortization	(8)										
561 General Support Facilities		12.	26,605	**9,127**	**1,230**	10,357	**5,960**	**51**	**1,263**	**8,974**	16,248
561 Central Office Switching		13.	14,107	**11,991**		11,991				**2,116**	2,116
561 Operator Systems		14.	0			-					0
561 Central Office Transmission		15.	195,339	**59,666**	**33,449**	93,115	**49,898**	**381**	**16,152**	**35,793**	102,224
561 Information Orig./Term. Equip.		16.	0			-					0
561 Cable & Wire Facilities		17.	329,920	**87,077**	**2,656**	89,733	**83,623**	**740**	**14,194**	**141,630**	240,187
563 Capital Leases		18.	915	**314**	**42**	356	**205**	**2**	**43**	**309**	559
563 Leasehold Improvements		19.	0			-					0
564 Intangibles		20.	0			-					0

565 Acquisition Adjustment		21.	0			-					0
Total Depreciation & Amortization	(5a)	22.	**566,886**	**168,175**	**37,377**	**205,552**	**139,686**	**1,174**	**31,652**	**188,822**	**361,334**
OPERATING EXPENSE (continued)											
5XX Customer Operations											
31X Marketing		1.	32,991	**8,373**		8,373	**3,273**			**21,345**	24,618
32X Operator Services		2.	2,940			-				**2,940**	2,940
32X Directory Publishing-Alpha.		3.	88	**40**		40	**31**			**17**	48
32X Directory Publishing-Classified		4.	0			-					-
32X Directory Publishing-Foreign		5.	0			-					-
323 Service Order Proc.-End User		6.	16,776	**6,824**		6,824	**9,952**			**-**	9,952
323 Payment & Collection-End User		7.	12,582	**3,881**		3,881	**8,701**			**-**	8,701
323 Billing Inquiry-End User		8.	12,582	**3,881**		3,881	**8,701**			**-**	8,701
323 Service Order Proc.-CXR		9.	0			-					-
323 Payment & Collection-CXR		10.	0			-					-
323 Billing Inquiry-CXR		11.	0			-					-
323 Coin Administration		12.	0			-					-
323 Rev. Acctg.-Toll Ticket Proc.		13.	0			-					-
323 Rev. Acctg.-Local Mess. Proc.		14.	655	**118**		118	**537**				537
323 Rev. Acctg.-Other Bill & Coll.		15.	4,287	**1,279**		1,279	**1,504**			**1,504**	3,008
323 Rev. Acctg.-SLC Billing		16.	226	**226**		226					-
323 Rev. Acctg.-CXR B & C	(9)	17.	9,735	**4,867**		4,867	**4,868**				4,868
323 B & C Amts Paid to LECs	(9)	18.	0			-					-
323 Other Customer Service		19.	740	**740**		740					-
Total Customer Operations	(5a)	20.	**93,602**	**30,229**	**0**	**30,229**	**37,567**	**0**	**0**	**25,806**	**63,373**
7XX Corporate Operations:											
71X Executive & Planning		21.	103,606	**40,365**	**6,706**	47,071	**23,330**	**155**	**4,665**	**28,385**	56,535
72X General & Administrative		22.	301,448	**133,715**	**17,786**	151,501	**61,879**	**410**	**12,373**	**75,285**	149,947
728 EAS Settlement Expense		23.	0			0					0
Total Corporate Operations	(5a)	24.	**405,054**	**174,080**	**24,492**	**198,572**	**85,209**	**565**	**17,038**	**103,670**	**206,482**
-- Other Operating Expenses:											
-- Equal Access Provision	(10)	25.	0			0					0
-- Universal Service Fund	(11)	26.	0			0					0
-- Lifeline Connection Assistance	(12)	27.	0			0					0
Total Other	(5a)	28.	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Total Operating Expenses	(5a)	29.	**2,046,604**	**750,974**	**127,464**	**878,438**	**466,645**	**3,433**	**97,600**	**600,488**	**1,168,166**
PERATING TAXES DETAIL											
240 General Taxes											
240 Property		1.	99,505	**34,136**	**4,601**	38,737	**22,291**	**190**	**4,722**	**33,565**	60,768
240 Gross Receipts		2.	0			0					0
240 PUC Fee		3.	0			0					0
240 Franchise Fees		4.	0			0					0
240 Other		5.	0			0					0
Total General Taxes		6.	**99,505**	**34,136**	**4,601**	**38,737**	**22,291**	**190**	**4,722**	**33,565**	**60,768**
2XX Income Taxes (Calculated)											
Net Income Before SIT & FIT	(13)	7.	561,033	1,118,436	-107,039	1,011,397	-144,862	3,084	-102,322	-206,264	-450,364
Less Fixed Charges (-)		8.	99,560	**27,767**	**3,762**	31,529	**25,302**	**155**	**4,863**	**37,711**	68,031
Subtotal (lines 7-8)	(14)	9.	461,473	1,090,669	-110,801	979,868	-170,164	2,929	-107,185	-243,975	-518,395
Other SIT Base Add/Ded. (+-)	(15)	10.	0			0					0
SIT Taxable Inc. (lines 9+-10)		11.	**461,473**	**1,090,669**	**-110,801**	**979,868**	**-170,164**	**2,929**		**-243,975**	**-518,395**
7230 SIT-Current (at 4%)	(16)	12.	31,980	43,627	-7,679	67,905	-11,792	203	0	-16,907	-35,925
Other FIT Base Add/Ded. (+-)	(17)	13.	0			0					0
FIT Taxable Inc. (lines 9-12+-13)		14.	**429,493**	**1,047,042**	**-103,122**	**911,963**	**-158,372**	**2,726**		**-227,068**	-382,713
Gross FIT at 25.62%		15.	135,594	268,252	-26,420	233,645	-40,575	698	0	-58,175	-98,051
7210P Claimed ITC (-)		16.	0			0					0

Surtax Elimination (-)		17.	0			0					0
7220 FIT-Current (lines 15-16-17)	(18)	18.	**135,594**	**268,252**	**-26,420**	**233,645**	**-40,575**	**698**	**0**	**-58,175**	**-98,051**

007 FORM I INPUT MASTER'

For The Year Ended: December 31,2007

OMPANY NAME: Rural Telephone Company

Seperated Results of Idaho Operations

Description	Note No.	Line No.	Total Idaho Operations Subject To Separations	Interstate Toll	Intrastate Toll	Operation EAS	Local (Other)
eparation Parameters	(19)						
lant (2000 Frozen Factors)							
SLU Minutes of Use (MOU)		1.	**5,586,686**	**1,851,407**	**1,241,457**	**1,483,712**	**1,010,110**
SLU Factor		2.	**1.226060**	**0.45865**	**0.34985**	**0.22606**	**0.1915**
Base SPF - January 1		3.	**1.000000**	**0.25**	**0.25**	_____	**0.5**
Base SPF - December 31		4.	**1.000000**	**0.25**	**0.25**	_____	**0.5**
Current Composite SPF	(20)	5.	**1.000000**	**0.25**	**0.25**	_____	**0.5**
1996 Weighted DEM		6.	**1.000000**	**0.85**	_____	_____	**0.15**
1996 Unweighted DEM		7.	**1.000000**	**0.331396**	**0.222217**	**0.26558**	**0.180807**
Current CAT 3 Dial Equipment Minutes	(21)	8.	**5,586,686**	**1,851,407**	**1241457**	**1483712**	**1010110**
Current Composite DEM Factor		9.	**1.000000**	**0.85**	_____	_____	**0.15**
Exchange Trunk - Joint Use MOU	(22)	10.	**0**	_____	_____	_____	_____
Host/Remote MOU Kilometers	(23)	11.	**0**	_____	_____	_____	_____
Equal Access MOU	(24)	12.	**0**	_____	_____	_____	_____
Operator Standard Work Seconds	(25)	13.	**0**	_____	_____	_____	_____
Tandem Switching MOU	(26)	14.	**0**	_____	_____	_____	_____
IX Conversation MOU		15.	**2,716,426**	**1,626,070**	**1,090,356**	_____	_____
IX Conversation Minute Kilometers		16.	**0**	**0**	**0**	_____	_____
ther Parameters							
Access Lines		17.	**745**				
Unseparated Loop Cost @ 11.1 ROR	(27)	18.	**582,507**				
ross Billed Revenues							
-Marketing Allocation Basis	(28a)	19.	**346,393**	**87,913**	**34,351**	_____	**224,129**
-Payment & Collection-End User	(28b)	20.	**327,679**	**101,068**	**112,911**	_____	**113,700**
-Payment & Collection-CXR	(28c)	21.	**300**	**100**	**200**	_____	_____
ervice Order Contacts							
-Service Order Proc.-End User	(29a)	22.	**8,199**	**1,714**	**351**	_____	**6,134**
-Service Order Proc.-CXR	(29b)	23.	**0**	**-**	**-**		
illing Inquiry Contacts							
-Billing Inquiry-End User	(30a)	24.	**327,679**	**101,068**	**112,911**	_____	**113,700**
-Billing Inquiry-CXR	(30b)	25.	**300**	**100**	**200**		
SP+RC Toll Messages	(31)	26.	**166,552**	**29,947**	**136,605**		
EAS/Local Messages (Msg. Proc.)		27.	**0**			_____	_____
'BIG 3' Expense Factor-Message	(32)	28.	**0.93**	**0.389602**	**0.225184**	**0.045027**	**0.273971**
-PLS & Special Access		29.	**0.07**	**0.064723**	**0.001494**		
Operator Services Expense -- Factor		30.	**0**	_____	_____	_____	_____
Access Minutes of Use (End Office)		31.	**2,045,561**	**1,257,003**	**788,558**		

Rural Telephone Company - Idaho
Study Area: 472233
Study Year: 2007

REVENUE REQUIREMENT SUMMARY

LINE	DESCRIPTION	SOURCE	INTERSTATE JURIS TOTAL (a)	Special Access Chan Term (b)	Special Access CM-Term (c)	Special Access CM-Facil (d)	Local Switching (e)	Information Dir Asst (f)	Information Surcharge (g)	Equal Access (h)	Transport Transmission (i)	Transport Tandem Sw (j)	Carrier Common Line Pay (k)	Carrier Common Line BFP (l)	B&C Record (m)	B&C Process (n)	Inter-exchange (o)
1	Net Telecom Plant	A-2,Ln44	1,529,054	190,717	3,127	4,468	62,750	-	-	-	391,380	-	-	876,612	-	-	-
2	Rate Base Adjustment #1	Records	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	RATE BASE	Ln1-2	1,529,054	190,717	3,127	4,468	62,750	-	-	-	391,380	-	-	876,612	-	-	-
4	Rate of Return	Records	11.2500%	11.2500%	11.2500%	11.2500%	11.2500%	11.2500%	11.2500%	11.2500%	11.2500%	11.2500%	11.2500%	11.2500%	11.2500%	11.2500%	11.2500%
5	RETURN ON RATE BASE	Ln3*4	172,019	21,456	352	503	7,059	-	-	-	44,030	-	-	98,619	-	-	-
6	Return Adjustment #1	Records	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	NET RETURN	Ln5-6	172,019	21,456	352	503	7,059	-	-	-	44,030	-	-	98,619	-	-	-
8	Fixed Charges	A-10,Ln25	31,530	3,620	62	63	8,125	-	-	-	6,717	-	-	12,943	-	-	-
9	Amortization of Excess Def Taxes	A-10,Ln47	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Capitalized Payroll Taxes	A-10,Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Depreciation Adjustment	A-10,Ln53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	FIT Allowances/Disallowances	A-14,Ln18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Inc Adj Alloc on 2001	A-10,Ln59	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Inc Adj Alloc on Big 3 Exp	A-10,Ln60	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Total Misc Inc Adjustment	A-10,Ln61	31,530	3,620	62	63	8,125	-	-	-	6,717	-	-	12,943	-	-	-
16	AFTER TAX INCOME	Note 1	140,489	17,836	290	439	(1,066)	-	-	-	37,313	-	-	85,676	-	-	-
17	State Income Tax	Ln59 less ITC	7,703	978	16	24	(58)	-	-	-	2,046	-	-	4,697	-	-	-
18	State ITC Amortization	A-10,Ln45	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Net Federal Income Tax	Ln50	47,809	6,070	99	149	(363)	-	-	-	12,698	-	-	29,156	-	-	-
20	Federal ITC Amortization	A-10,Ln44	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Operating Expenses & Taxes	A-3,Ln24	921,351	166,917	3,010	1,321	157,338	-	59	-	257,818	-	-	320,428	12,409	2,051	-
22	Uncollectibles	A-10,Ln57	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Other Adjustments (Net RR)	Records	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	NET REVENUE REQUIREMENT	Ln7+19..23-24	1,148,881	195,421	3,477	1,997	163,977	-	59	-	316,592	-	-	452,900	12,409	2,051	-
25	Gross Receipts Tax	Note 2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	7340 Alw Fds Used Dur Constr	A-10,Ln15	1,605	184	3	3	414	-	-	-	342	-	-	659	-	-	-
27	SUBTOTAL REVENUE REQUIREMENT	Ln24+25-26	1,147,275	195,236	3,474	1,993	163,563	-	59	-	316,249	-	-	452,241	12,409	2,051	-
28	Local Switching Support	LSS Algorithm	142,861				142,861										
29	6540 Access Expense - Federal Support	A-12,Ln22	-				-							-			
30	Adjusted Revenue Requirement x/LSS & 6540	Ln27-28-29	1,004,414	195,236	3,474	1,993	20,702	-	59	-	316,249	-	-	452,241	12,409	2,051	-
31	Transfer 30% of Local Sw Rev Req to CL	Ln30e*30%	-				(6,211)							6,211			
32	Interstate TIC Revenues	Records	(22,595)								(22,595)	-					
33	Revised Rev Req prior to TIC Reallocation	Ln30+31+32	967,359	195,236	3,474	1,993	14,491	-	59	-	293,654	-	-	458,451			
34	Distribution	Ln33/33a	100.0000%	20.1824%	0.3591%	0.2061%	1.4980%	-	0.0061%	-	30.3563%	-	-	47.3921%			
35	Interstate TIC Reallocation	Ln32a*34	22,595	4,560	81	47	338	-	1	-	6,859	-	-	10,708			
36	TOTAL REVENUE REQUIREMENT	Ln27+31-32+35	1,147,275	199,796	3,555	2,040	157,691	-	60	-	300,514	-	-	469,160	12,409	2,051	-
	INCOME TAXES																
37	Net Return	Ln7	172,019	21,456	352	503	7,059	-	-	-	44,030	-	-	98,619	-	-	-
38	Fixed Charges	Ln8	31,530	3,620	62	63	8,125	-	-	-	6,717	-	-	12,943	-	-	-
39	Amortization of Excess Deferred Taxes	Ln9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	Capitalized Payroll Taxes	Ln10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	Depreciation Adjustment	Ln11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	FIT Allowances/Disallowances	Ln12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	Inc Adj Alloc on 2001	Ln13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	Inc Adj Alloc on Big 3 Exp	Ln14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	Federal ITC Amortization	A-10,Ln44	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	Total Income Adjustments	Ln38+42..44	31,530	3,620	62	63	8,125	-	-	-	6,717	-	-	12,943	-	-	-
47	Federal Taxable Income	Ln37-46 Gross Up	188,298	23,906	389	589	(1,428)	-	-	-	50,011	-	-	114,832	-	-	-
48	Federal Income Tax	25.3900%	47,809	6,070	99	149	(363)	-	-	-	12,698	-	-	29,156	-	-	-
49	Federal Sur-Tax Allocation	Records	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	Net Federal Income Tax	Ln48-49	47,809	6,070	99	149	(363)	-	-	-	12,698	-	-	29,156	-	-	-
51	Net Return	Ln37	172,019	21,456	352	503	7,059	-	-	-	44,030	-	-	98,619	-	-	-
52	Fixed Charges	Ln38	31,530	3,620	62	63	8,125	-	-	-	6,717	-	-	12,943	-	-	-
53	Other SIT Adjustments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54	Federal Income Tax	Ln48	47,809	6,070	99	149	(363)	-	-	-	12,698	-	-	29,156	-	-	-
55	State Taxable Income	Ln51-54 Gross Up	188,298	24,884	405	613	(1,487)	-	-	-	52,057	-	-	119,529	-	-	-
56	State Income Tax	3.9300%	7,703	978	16	24	(58)	-	-	-	2,046	-	-	4,697	-	-	-
57	State Sur-Tax Allocation	Records	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	State ITC Amortization	A-10,Ln45	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	Net State Income Tax	Ln56-57	7,703	978	16	24	(58)	-	-	-	2,046	-	-	4,697	-	-	-

Note 1: Ln7+12..16-8..11
Note 2: Based on these Statutory Rates: - - - - - - - - - - - - - - -

Rural Telephone Company - Idaho
Study Area: 472233
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SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

LINE	DESCRIPTION	SOURCE	INTERSTATE JURIS TOTAL (a)	Special Access Chan Term (b)	Special Access CM-Term (c)	Special Access CM-Facil (d)	Local Switching (e)	Information Dir Asst (f)	Information Surcharge (g)	Equal Access (h)	Transport Transmission (i)	Transport Tandem Sw (j)	Carrier Common Line Pay (k)	Carrier Common Line BFP (l)	B&C Record (m)	B&C Process (n)	Inter-exchange (o)
1	2110 Land & Support Assets	A-4,Ln12	452,278	51,922	884	910	116,550	-	-	-	96,351	-	-	185,661	-	-	-
2	2210 COE-Switching	A-5,Ln28	913,459	-	-	-	913,459	-	-	-	-	-	-	-	-	-	-
3	2220 COE-Operator	A-5,Ln15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	2230 COE-Transmission	A-5,Ln71	1,040,946	367,006	6,926	-	-	-	-	-	466,946	-	-	200,068	-	-	-
5	2310 Info Orig/Term Equip	A-6,Ln14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	2410 C&WF	A-7,Ln39	1,590,319	39,935	-	7,132	-	-	-	-	288,206	-	-	1,255,046	-	-	-
7	Total COE, IOT, C&WF	Ln2..6	3,544,724	406,941	6,926	7,132	913,459	-	-	-	755,153	-	-	1,455,114	-	-	-
8	Distribution of Line 7	Ln7/7a	100.0000%	11.4802%	0.1954%	0.2012%	25.7695%	-	-	-	21.3036%	-	-	41.0501%	-	-	-
9	Equal Access - Investment	A-9,Ln20	-							-							
10	2680 Tangible Assets	A-8,Ln30	11,825	1,358	23	24	3,047	-	-	-	2,519	-	-	4,854	-	-	-
11	TELECOM PLT IN SVC-EXCL 2690	Ln1+7+9+10	4,008,828	460,221	7,832	8,065	1,033,057	-	-	-	854,023	-	-	1,645,630	-	-	-
12	Distribution of Line 11	Ln11/11a	100.0000%	11.4802%	0.1954%	0.2012%	25.7695%	-	-	-	21.3036%	-	-	41.0501%	-	-	-
13	2690 Intangible Assets	A-8,Ln34	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	2001 TELECOM PLANT IN SVC	Ln11+13	4,008,828	460,221	7,832	8,065	1,033,057	-	-	-	854,023	-	-	1,645,630	-	-	-
15	Distribution of Line 14	Ln14/14a	100.0000%	11.4802%	0.1954%	0.2012%	25.7695%	-	-	-	21.3036%	-	-	41.0501%	-	-	-
16	2002 Prop Hld Fut Telecom Use	A-9,Ln5	779	89	2	2	201	-	-	-	166	-	-	320	-	-	-
17	2003 Plant Under Const	A-9,Ln9	29,392	3,374	57	59	7,574	-	-	-	6,261	-	-	12,065	-	-	-
18	2005 Telecom Plant Adjustment	A-9,Ln13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	TOTAL TELECOM PLANT	Ln14+16..18	4,038,998	463,684	7,891	8,126	1,040,831	-	-	-	860,451	-	-	1,658,015	-	-	-
20	1220 Materials and Supplies	A-9,Ln18	59,529	6,834	116	120	15,340	-	-	-	12,682	-	-	24,437	-	-	-
21	1500 Other Juris Assets-Net	A-15,Ln11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	3100 Accumulated Depreciation	A-15,Ln18	2,494,162	271,155	4,734	3,626	974,014	-	-	-	465,708	-	-	774,924	-	-	-
23	Equal Access - Accum Depreciation	A-9,Ln22								-							
24	3200 Acc Dep-Hld for Fut Use	A-15,Ln20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	3400 Accum Amort-Tangible	A-15,Ln24	5,452	626	11	11	1,405	-	-	-	1,161	-	-	2,238	-	-	-
26	3500 Accum Amort-Intangible	A-15,Ln25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	3600 Accum Amort-Other	A-15,Ln26	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	4100 Net Cur Def Op Inc Taxes	A-15,Ln47	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	4340 Noncur Def Oper Inc Tax	A-15,Ln58	148,136	17,006	289	298	38,174	-	-	-	31,558	-	-	60,810	-	-	-
30	Equal Access - Deferred Oper Inc Taxes	A-9,Ln23								-							
31	4360 Other Deferred Credits-Net	A-15,Ln59	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	4370 Other Jur Liab & Def Credits-Net	A-15,Ln61	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	NET TELECOM PLANT	Ln19+20-21..32	1,450,778	181,731	2,974	4,310	42,579	-	-	-	374,705	-	-	844,479	-	-	-
34	Distribution of Line 33	Ln33/33a	100.0000%	12.5264%	0.2050%	0.2971%	2.9349%	-	-	-	25.8279%	-	-	58.2087%	-	-	-
35	1402 Rural Tel Bank Stock	A-9,Ln15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	Cash Working Capital	A-9,Ln19	80,205	9,208	157	161	20,669	-	-	-	17,087	-	-	32,924	-	-	-
37	Equal Access - Unamortized Expenses	A-9,Ln24	-							-							
38	Invest Allow/Disallowances	A-9,Ln29	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	Accum Depr/Amort Allow/Disallow	A-15,Ln64	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	4040 Customer Deposits	A-15,Ln29	1,929	221	4	4	497	-	-	-	411	-	-	792	-	-	-
41	4310 Other Long-Term Liabilities	A-15,Ln49	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	Other Telecom Pl Adjust	Records	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	NET TELECOM PLANT AND	Ln33+35..39+42															
44	OTHER RATE BASE ITEMS	-40..41	1,529,054	190,717	3,127	4,468	62,750	-	-	-	391,380	-	-	876,612	-	-	-
45	Distribution of Line 44	Ln44/44a	100.0000%	12.4729%	0.2045%	0.2922%	4.1039%	-	-	-	25.5962%	-	-	57.3303%	-	-	-

Rural Telephone Company - Idaho
Study Area: 472233
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SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

LINE	DESCRIPTION	SOURCE	INTERSTATE JURIS TOTAL (a)	Special Access Chan Term (b)	Special Access CM-Term (c)	Special Access CM-Facil (d)	Local Switching (e)	Information Dir Asst (f)	Information Surcharge (g)	Equal Access (h)	Transport Transmission (i)	Transport Tandem Sw (j)	Carrier Common Line Pay (k)	Carrier Common Line BFP (l)	B&C Record (m)	B&C Process (n)	Inter-exchange (o)
46	2001 TELECOM PLANT IN SVC	Ln14	4,008,828	460,221	7,832	8,065	1,033,057	-	-	-	854,023	-	-	1,645,630	-	-	-
47	Equal Access Adjustment	Note 1	-				-			-							
48	2001 TELECOM PLANT IN SVC (EA/LS)	Ln46+47	4,008,828	460,221	7,832	8,065	1,033,057	-	-	-	854,023	-	-	1,645,630	-	-	-
49	Distribution of Line 48	Ln48/48a	100.0000%	11.4802%	0.1954%	0.2012%	25.7695%	-	-	-	21.3036%	-	-	41.0501%	-	-	-
50	GSF,COE,IOT,C&WF,Gross Eq Acs	Ln1+7+A-9 Ln29	3,997,003	458,863	7,809	8,041	1,030,009	-	-	-	851,504	-	-	1,640,775	-	-	-
51	Equal Access Adjustment	Note 1	-				-			-							
52	GSF,COE,IOT,C&WF,Eq Acs (LS)	Ln50+51	3,997,003	458,863	7,809	8,041	1,030,009	-	-	-	851,504	-	-	1,640,775	-	-	-
53	Distribution of Line 52	Ln52/52a	100.0000%	11.4802%	0.1954%	0.2012%	25.7695%	-	-	-	21.3036%	-	-	41.0501%	-	-	-
54	GSF,COE,IOT,C&WF,Gross Eq Acs	Ln1+7+A-9 Ln29	3,997,003	458,863	7,809	8,041	1,030,009	-	-	-	851,504	-	-	1,640,775	-	-	-
55	Distribution of Line 54	Ln54/54a	100.0000%	11.4802%	0.1954%	0.2012%	25.7695%	-	-	-	21.3036%	-	-	41.0501%	-	-	-
56	COE,IOT,C&WF,Gross Eq Acs	A-2,Ln7	3,544,724	406,941	6,926	7,132	913,459	-	-	-	755,153	-	-	1,455,114	-	-	-
57	Equal Access Investment	A-2,Ln9	-				-										
58	COE,IOT,C&WF,Eq Acs	Ln56+57	3,544,724	406,941	6,926	7,132	913,459	-	-	-	755,153	-	-	1,455,114	-	-	-
59	Distribution of Line 58	Ln58/58a	100.0000%	11.4802%	0.1954%	0.2012%	25.7695%	-	-	-	21.3036%	-	-	41.0501%	-	-	-
60	GSF,COE,IOT,C&WF,Eq Acs (LS)																
61	(Trans, Switch, CCL only)	Ln52	3,522,289				1,030,009				851,504	-	-	1,640,775			
62	Distribution of Line 61	Ln61/61a	100.0000%				29.2426%				24.1747%	-	-	46.5826%			
63	GSF,COE,IOT,C&WF,Eq Acs (LS)																
64	(Special Access only)	Ln52	474,714	458,863	7,809	8,041											
65	Distribution of Line 64	Ln64/64a	100.0000%	96.6610%	1.6450%	1.6940%											
66	COE,IOT,C&WF																
67	x/CCL,B&C,IX	Ln7	2,089,610	406,941	6,926	7,132	913,459	-	-	-	755,153	-					
68	Distribution of Line 67	Ln67/67a	100.0000%	19.4745%	0.3314%	0.3413%	43.7143%	-	-	-	36.1384%	-					
69	COE Switching Investment	A-5,Ln28	913,459	-	-	-	913,459	-	-	-	-	-	-	-	-	-	-
70	Equal Access Investment	A-9,Ln21	-				-										
71	COE Switching, Equal Access Investment	Ln69+70	913,459	-	-	-	913,459	-	-	-	-	-	-	-	-	-	-
72	Distribution of Line 71	Ln71/71a	100.0000%	-	-	-	100.0000%	-	-	-	-	-	-	-	-	-	-
73	C&WF Cat 1.3	A-7,Ln6	1,255,046										-	1,255,046			
74	Direct Assign - MSG (1.3)	A-7,Ln7	-										-	-			
75	COE,IOT,C&WF x/Cat 1.3	Ln 7-73..74	2,289,678	406,941	6,926	7,132	913,459	-	-	-	755,153	-	-	200,068	-	-	-
76	Distribution of Line 75	Ln75/75a	100.0000%	17.7728%	0.3025%	0.3115%	39.8947%	-	-	-	32.9807%	-	-	8.7378%	-	-	-

Note 1: Equal Access transferred to Local Switching for distribution

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SEPARATED EXPENSE SUMMARY

LINE	DESCRIPTION	SOURCE		INTERSTATE JURIS TOTAL (a)	Special Access Chan Term (b)	Special Access CM-Term (c)	Special Access CM-Facil (d)	Local Switching (e)	Information Dir Asst (f)	Information Surcharge (g)	Equal Access (h)	Transport Transmission (i)	Transport Tandem Sw (j)	Carrier Common Line Pay (k)	Carrier Common Line BFP (l)	B&C Record (m)	B&C Process (n)	Inter-exchange (o)
1	Plt Spec Exp Accts 6110,6120																	
2	6210,6220,6230,6310,6410	A-11,Ln32		399,369	81,514	1,491	447	75,561	-	-	-	118,596	-	-	121,760	-	-	-
3	Pl Nonspec Account 6510,6530,6540	A-12,Ln24		44,717	5,134	87	90	11,523	-	-	-	9,526	-	-	18,356	-	-	-
4	Cust Oper Accts 6610,6620	A-13,Ln55		30,228	1,942	33	34	5,629	-	41	-	4,654	-	-	7,702	8,747	1,446	-
5	TOTAL BIG THREE EXPENSES	Ln2..4		474,314	88,590	1,611	571	92,714	-	41	-	132,775	-	-	147,818	8,747	1,446	-
6	Distribution of Line 5	Ln5/5a		100.0000%	18.6775%	0.3397%	0.1204%	19.5469%	-	0.0087%	-	27.9932%	-	-	31.1646%	1.8442%	0.3048%	-
7	Plt Spec Exp Accts x/6110, 6120	A-11,Ln31		316,534	72,004	1,329	280	54,215	-	-	-	100,949	-	-	87,756	-	-	-
8	Pl Nonspec Account 6510,6530,6540	A-12,Ln24		44,717	5,134	87	90	11,523	-	-	-	9,526	-	-	18,356	-	-	-
9	Cust Oper Accts 6610,6620 x/amounts																	
10	allocated on GSF	A-13,Ln54		16,921	948	16	17	2,128	-	40	-	1,759	-	-	2,167	8,451	1,397	-
11	TOTAL MODIFIED BIG THREE EXPENSES	Ln7..10		378,172	78,086	1,433	387	67,866	-	40	-	112,234	-	-	108,279	8,451	1,397	-
12	Distribution of Line 11	Ln11/11a		100.0000%	20.6482%	0.3788%	0.1023%	17.9457%	-	0.0106%	-	29.6780%	-	-	28.6323%	2.2347%	0.3693%	-
13	Plant Specific Expenses	A-11,Ln32		399,369	81,514	1,491	447	75,561	-	-	-	118,596	-	-	121,760	-	-	-
14	Plant Nonspecific Expenses	A-12,Ln38		250,269	41,446	728	514	26,275	-	-	-	69,840	-	-	111,466	-	-	-
15	Customer Operations Expenses	A-13,Ln55		30,228	1,942	33	34	5,629	-	41	-	4,654	-	-	7,702	8,747	1,446	-
16	Corporate Operations Expenses	A-14,Ln12		198,571	37,088	675	239	38,814	-	17	-	55,586	-	-	61,884	3,662	605	-
17	7100 Oth Oper Inc & Expenses	A-10,Ln17+18		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	7300 Contributions	A-10,Ln16		4,177	480	8	8	1,076	-	-	-	890	-	-	1,715	-	-	-
19	TOTAL OPERATING EXPENSES	Ln13..18		882,614	162,470	2,935	1,243	147,356	-	59	-	249,565	-	-	304,526	12,409	2,051	-
20	Operating Taxes	A-14,Ln22		38,737	4,447	76	78	9,982	-	-	-	8,252	-	-	15,901	-	-	-
21	Equal Access Expenses	A-14,Ln30		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Expense Allow/Disallowances	A-14,Ln35		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	5240 Rent Revenues	A-10,Ln43		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	TOTAL OPERATING EXP & TAXES	Ln19+20..22-23		921,351	166,917	3,010	1,321	157,338	-	59	-	257,818	-	-	320,428	12,409	2,051	-
25	Distribution of Line 24	Ln24/24a		100.0000%	18.1166%	0.3267%	0.1433%	17.0769%	-	0.0064%	-	27.9826%	-	-	34.7780%	1.3469%	0.2226%	-
	INCOME TAX CALCULATION																	
26	Other Operating Income	A-14,Ln28		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	AFUDC	A-10,Ln15		1,605	184	3	3	414	-	-	-	342	-	-	659	-	-	-
28	Operating Revenue	A-14,Ln29-Ln26		1,236,467	19	0	0	361,544	-	0	-	298,887	-	-	575,917	85	14	-
29	Uncollectible Revenue	A-10,Ln57		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	Income Effect Jurisdictional Difference	A-10,Ln59		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	IRS Income Adjustment	A-10,Ln60		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	TOTAL REVENUE & OTHER INCOME	Ln26..31		1,238,072	203	3	4	361,958	-	0	-	299,229	-	-	576,576	85	14	-
33	Contributions	A-10,Ln16		4,177	480	8	8	1,076	-	-	-	890	-	-	1,715	-	-	-
34	Operating Expenses	Ln19-Ln33		878,437	161,991	2,926	1,234	146,280	-	59	-	248,675	-	-	302,811	12,409	2,051	-
35	Operating Taxes	A-14,Ln22		38,737	4,447	76	78	9,982	-	-	-	8,252	-	-	15,901	-	-	-
36	Fixed Charges	A-10,Ln25		31,530	3,620	62	63	8,125	-	-	-	6,717	-	-	12,943	-	-	-
37	TOTAL OPERATING EXPENSES	Ln33..36		952,880	170,537	3,072	1,384	165,463	-	59	-	264,534	-	-	333,371	12,409	2,051	-
38	State Taxable Income	Ln32-Ln37		285,192	(170,334)	(3,068)	(1,380)	196,494	-	(58)	-	34,694	-	-	243,205	(12,324)	(2,037)	-
39	State Income Tax		3.9300%	11,208	(6,694)	(121)	(54)	7,722	-	(2)	-	1,363	-	-	9,558	(484)	(80)	-
40	Federal Taxable Income	Ln32-Ln37		285,192	(170,334)	(3,068)	(1,380)	196,494	-	(58)	-	34,694	-	-	243,205	(12,324)	(2,037)	-
41	State Income Tax	Ln39		11,208	(6,694)	(121)	(54)	7,722	-	(2)	-	1,363	-	-	9,558	(484)	(80)	-
42	Net Federal Taxable Income	Ln40-Ln41		273,984	(163,640)	(2,948)	(1,326)	188,772	-	(56)	-	33,331	-	-	233,647	(11,840)	(1,957)	-
43	Federal Income Tax		25.3900%	69,565	(41,548)	(748)	(337)	47,929	-	(14)	-	8,463	-	-	59,323	(3,006)	(497)	-
44	Amortization of Investment Tax Credit	A-10,Ln44		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	Federal Income Tax	Ln43-Ln44		69,565	(41,548)	(748)	(337)	47,929	-	(14)	-	8,463	-	-	59,323	(3,006)	(497)	-

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GENERAL SUPPORT FACILITIES

A-4

LINE	DESCRIPTION	SOURCE	INTERSTATE JURIS TOTAL (a)	Special Access Chan Term (b)	Special Access CM-Term (c)	Special Access CM-Facil (d)	Local Switching (e)	Information Dir Asst (f)	Information Surcharge (g)	Equal Access (h)	Transport Transmission (i)	Transport Tandem Sw (j)	Carrier Common Line Pay (k)	Carrier Common Line BFP (l)	B&C Record (m)	B&C Process (n)	Inter-exchange (o)
	APPORTIONMENT FACTORS																
1	COE, IOT, C&WF Distr	A-2,Ln8	100.0000%	11.4802%	0.1954%	0.2012%	25.7695%	-			21.3036%	-	-	41.0501%	-		-
2	Modified Big Three Expenses Distr	A-3,Ln12	100.0000%	20.6482%	0.3788%	0.1023%	17.9457%	-	0.0106%	-	29.6780%	-	-	28.6323%	2.2347%	0.3693%	-
	LAND & SUPT ASSETS APPORTIONMENT																
3	2110 Land & Support Assets																
4	Support Assets-Joint x/GSF - B&C	Ln4a*1	452,278	51,922	884	910	116,550	-			96,351	-	-	185,661	-		-
5	General Support Facilities - B&C	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Direct Assignment	Ln6a*1	-	-	-	-	-	-			-	-	-	-	-		-
7	Total Support Assets	Ln4..6	452,278	51,922	884	910	116,550	-	-	-	96,351	-	-	185,661	-	-	-
8	Distribution of Line 7	Ln7/7a	100.0000%	11.4802%	0.1954%	0.2012%	25.7695%	-	-	-	21.3036%	-	-	41.0501%	-	-	-
9	Land Assets-Joint	Ln9a*1	-	-	-	-	-	-			-	-	-	-	-		-
10	Direct Assignment	Ln10a*1	-	-	-	-	-	-			-	-	-	-	-		-
11	Total Land Assets	Ln9..10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	TOTAL LAND & SUPPORT ASSETS	Ln7+11	452,278	51,922	884	910	116,550	-	-	-	96,351	-	-	185,661	-	-	-
13	Distribution of Line 12	Ln12/12a	100.0000%	11.4802%	0.1954%	0.2012%	25.7695%	-	-	-	21.3036%	-	-	41.0501%	-	-	-

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CENTRAL OFFICE EQUIPMENT

LINE	DESCRIPTION	SOURCE	INTERSTATE JURIS TOTAL (a)	Special Access Chan Term (b)	Special Access CM-Term (c)	Special Access CM-Facil (d)	Local Switching (e)	Information Dir Asst (f)	Information Surcharge (g)	Equal Access (h)	Transport Transmission (i)	Transport Tandem Sw (j)	Carrier Common Line Pay (k)	Carrier Common Line BFP (l)	B&C Record (m)	B&C Process (n)	Inter-exchange (o)
	APPORTIONMENT FACTORS																
1	COE - Cat. 1 Manual Switchboard Pct	A-16,Ln3	100.0000%				-		-								100.0000%
2	COE - Cat. 1 TSPS Complex	A-16,Ln5	100.0000%				-		-								100.0000%
	COE APPORTIONMENT																
3	2220 Operator Systems																
4	Cat 1-Operator Systems																
5	Manual Switchboards	Ln5a*1	-				-		-								-
6	Auxiliary Switchboards																
7	Intercept	Direct	-				-										
8	Directory Assistance	Direct	-						-								
9	Svc Obs Boards	Ln9a*31	-				-		-	-		-		-		-	-
10	TSPS																
11	Operator	Ln11a*2	-				-		-								-
12	RTA	Ln12a*31	-				-		-	-		-		-	-	-	-
13	Other	Ln13a*31	-				-		-	-		-		-	-	-	-
14	Direct Assignment	Ln14a*31	-				-		-	-		-		-	-	-	-
15	Total Cat 1	Ln7..14	-	-	-	-	-		-	-	-	-	-	-	-	-	-
16	Distribution of Line 15	Ln15/15a	-	-	-	-	-		-	-	-	-	-	-	-	-	-
17	2210 Central Office Switching																
18	Cat 2-Tandem Switching																
19	Tandem Switching	Direct	-									-					
20	Direct Assign-MSG	Direct	-									-					
21	-PL	Direct	-		-												
22	Total Cat 2	Ln19..21	-	-	-	-	-		-	-	-	-	-	-	-	-	-
23	Cat 3-Local Switching - TS	Direct	913,459				913,459										
24	Cat 3-Local Switching - NTS	Direct	-											-			
25	Direct Assign-MSG	Direct	-				-										
26	-PL	Direct	-		-												
27	Total Cat 3	Ln23..26	913,459	-	-	-	913,459	-	-	-	-	-	-	-	-	-	-
28	TOTAL COE-SWITCHING	Ln22+27	913,459	-	-	-	913,459	-	-	-	-	-	-	-	-	-	-
29	Distribution of Line 28	Ln28/28a	100.0000%	-	-	-	100.0000%	-	-	-	-	-	-	-	-	-	-
30	COE Cat 1,2&3 x/SOB (x/b..d,h,k)	Ln7..8+28	913,459				913,459	-	-		-	-		-	-	-	-
31	Distribution of Line 30	Ln30/30a	100.0000%				100.0000%	-	-		-	-		-	-	-	-

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CENTRAL OFFICE EQUIPMENT

LINE	DESCRIPTION	SOURCE	INTERSTATE JURIS TOTAL (a)	Special Access Chan Term (b)	Special Access CM-Term (c)	Special Access CM-Facil (d)	Local Switching (e)	Information Dir Asst (f)	Information Surcharge (g)	Equal Access (h)	Transport Transmission (i)	Transport Tandem Sw (j)	Carrier Common Line Pay (k)	Carrier Common Line BFP (l)	B&C Record (m)	B&C Process (n)	Inter-exchange (o)
	APPORTIONMENT FACTORS																
	COE APPORTIONMENT																
32	2230 Central Office - Transmission																
33	Cat 4.1-Exchange Circuit																
34	4.11 Wideband Line	Direct	-	-													
35	Direct Assign-MSG	Direct	-								-						
36	-PL	Direct	367,006	367,006													
37	4.12 Ex Trk x/WB - Basic	Direct	-								-						
38	Direct Assign-MSG	Direct	-								-						
39	-PL	Direct	-		-												
40	Ex Trk WB	Direct	-		-												
41	Direct Assign-MSG	Direct	-								-						
42	-PL	Direct	-		-												
43	4.13 Ex Line x/WB																
44	Joint MSG	Direct	200,068										-	200,068			
45	PL & Local	Direct	-	-													
46	Direct Assign-MSG	Direct	-										-	-			
47	-PL	Direct	-	-													
48	Cat 4.2-Interexchange																
49	4.21 Furn to Others-MSG	Direct	-														-
50	-PL	Direct	-														-
51	4.22 Wideband																
52	Jt MSG-Access	Direct	-		-												
53	-Nonaccess	Direct	-														-
54	PL TWX-Access	Direct	-		-												
55	-Nonaccess	Direct	-														-
56	Direct Assign-MSG	Direct	-								-						
57	-PL	Direct	6,926		6,926												

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CENTRAL OFFICE EQUIPMENT

LINE	DESCRIPTION	SOURCE	INTERSTATE JURIS TOTAL (a)	Special Access Chan Term (b)	Special Access CM-Term (c)	Special Access CM-Facil (d)	Local Switching (e)	Information Dir Asst (f)	Information Surcharge (g)	Equal Access (h)	Transport Transmission (i)	Transport Tandem Sw (j)	Carrier Common Line Pay (k)	Carrier Common Line BFP (l)	B&C Record (m)	B&C Process (n)	Inter-exchange (o)
	APPORTIONMENT FACTORS																
	COE APPORTIONMENT																
58	4.23 All Other																
59	Jt MSG-Access	Direct	466,946				-				466,946						
60	PL TWX-Access	Direct	-		-												
61	Jt Msg TWX-IT	Direct	-								-						
62	Direct Assign-MSG Nonaccess	Direct	-														-
63	-PL Nonaccess	Direct	-														-
64	Cat 4.3-Host/Remote																
65	Joint	Direct	-		-						-						
66	WATS-MSG	Direct	-								-						
67	-PL	Direct	-			-											
68	Direct Assign-MSG	Direct	-								-						
69	-PL	Direct	-		-												
70	Total Cat 4	Ln34..57+59..69	1,040,946	367,006	6,926	-	-	-	-	-	466,946	-	-	200,068	-	-	-
71	TOTAL COE-TRANSMISSION	Ln70	1,040,946	367,006	6,926	-	-	-	-	-	466,946	-	-	200,068	-	-	-
72	Distribution of Line 71	Ln71/71a	100.0000%	35.2570%	0.6653%	-	-	-	-	-	44.8579%	-	-	19.2198%	-	-	-
73	TOTAL CENTRAL OFFICE EQUIP	Ln15+22+27+70	1,954,406	367,006	6,926	-	913,459	-	-	-	466,946	-	-	200,068	-	-	-
74	Distribution of Line 73	Ln73/73a	100.0000%	18.7784%	0.3544%	-	46.7385%	-	-	-	23.8920%	-	-	10.2368%	-	-	-

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INFORMATION ORIGINATION/TERMINATION EQUIPMENT

LINE	DESCRIPTION	SOURCE	INTERSTATE JURIS TOTAL (a)	Special Access Chan Term (b)	Special Access CM-Term (c)	Special Access CM-Facil (d)	Local Switching (e)	Information Dir Asst (f)	Information Surcharge (g)	Equal Access (h)	Transport Transmission (i)	Transport Tandem Sw (j)	Carrier Common Line Pay (k)	Carrier Common Line BFP (l)	B&C Record (m)	B&C Process (n)	Inter-exchange (o)
	APPORTIONMENT FACTORS																
	IOT EQUIPMENT APPORTIONMENT																
1	2310 Info Orig/Term Equip																
2	Cat 1-Other IOT																
3	Public Telephone	Direct	-										-				
4	All Other IOT-MSG	Direct	-											-			
5	-PL	Direct	-	-													
6	Direct Assign-MSG	Direct	-											-			
7	-PL	Direct	-	-													
8	Total Cat 1 - Other IOT	Ln3..7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Distribution of Line 8	Ln8/8a	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Cat 2 CPE-MSG	Direct	-											-			
11	-PL	Direct	-	-													
12	Total Cat 2 - CPE	Ln10..11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Distribution of Line 12	Ln12/12a	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	TOTAL IOT EQUIPMENT	Ln8+12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Distribution of Line 14	Ln14/14a	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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CABLE AND WIRE FACILITIES

LINE	DESCRIPTION	SOURCE	INTERSTATE JURIS TOTAL (a)	Special Access Chan Term (b)	Special Access CM-Term (c)	Special Access CM-Facil (d)	Local Switching (e)	Information Dir Asst (f)	Information Surcharge (g)	Equal Access (h)	Transport Transmission (i)	Transport Tandem Sw (j)	Carrier Common Line Pay (k)	Carrier Common Line BFP (l)	B&C Record (m)	B&C Process (n)	Inter-exchange (o)
	APPORTIONMENT FACTORS																
1	Cat 1.3 Equiv Inter Loops Pct	Records	100.0000%										-	100.0000%			
	C&WF CAT 1-2 APPORTIONMENT																
2	2410 Cable & Wire Facilities																
3	Cat 1-Exch Line x/WB																
4	1.1 Intra PL & WATS	Direct	-	-													
5	1.2 Inter PL & WATS	Direct	-	-													
6	1.3 Jointly Used	Direct	1,255,046										-	1,255,046			
7	Direct Assign-MSG	Direct	-										-	-			
8	-PL	Direct	-	-													
9	Total Category 1	Ln4..8	1,255,046	-	-	-	-	-	-	-	-	-	-	1,255,046	-	-	-
10	Cat 2-WB & Exch Trunk																
11	Ex Trk x/WB - joint message	Direct	-								-						
12	Ex Line WB - PL	Direct	-	-													
13	WB Line - MSG	Direct	-								-						
	-PL	Direct	39,935	39,935													
14	WB Trunk-PL	Direct	-			-											
15	WB Trk Direct Assign-MSG	Direct	-								-						
16	-PL	Direct	-			-											
17	Total Category 2	Ln11..16	39,935	39,935	-	-	-	-	-	-	-	-	-	-	-	-	-

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CABLE AND WIRE FACILITIES

LINE	DESCRIPTION	SOURCE	INTERSTATE JURIS TOTAL (a)	Special Access Chan Term (b)	Special Access CM-Term (c)	Special Access CM-Facil (d)	Local Switching (e)	Information Dir Asst (f)	Information Surcharge (g)	Equal Access (h)	Transport Transmission (i)	Transport Tandem Sw (j)	Carrier Common Line Pay (k)	Carrier Common Line BFP (l)	B&C Record (m)	B&C Process (n)	Inter-exchange (o)
	APPORTIONMENT FACTORS																
	C&WF CAT 3-4 APPORTIONMENT																
18	Cat 3-Interexchange C&WF																
19	Wideband:																
20	Jt MSG-Access	Direct	-								-						
21	PL/TWX-Access	Direct	-			-											
22	Direct Assign-MSG	Direct	-								-						-
23	-PL	Direct	7,132			7,132											-
24	All Other:																
25	Jt MSG-Access	Direct	288,206								288,206						
26	PL/TWX-Access	Direct	-			-											
27	Joint TWX-IT	Direct	-								-						
28	Joint TWX-Remote	Direct	-								-						
29	Direct Assign-MSG Nonaccess	Direct	-														-
30	-PLNonaccess	Direct	-														-
31	Total Category 3	Ln20..30	295,338	-	-	7,132	-	-	-	-	288,206	-	-	-	-	-	-
32	Cat 4-Host/Remote																
33	Joint (x/WATS)	Direct	-								-						
34	WATS-MSG	Direct	-								-						
35	-PL	Direct	-			-											
36	Direct Assign-MSG	Direct	-								-						
37	-PL	Direct	-			-											
38	Total Category 4	Ln33..37	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	TOTAL CABLE & WIRE FACILITIES	Ln9+17+31+38	1,590,319	39,935	-	7,132	-	-	-	-	288,206	-	-	1,255,046	-	-	-
40	Distribution of Line 39	Ln39/39a	100.0000%	2.5111%	-	0.4484%	-	-	-	-	18.1226%	-	-	78.9179%	-	-	-

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AMORTIZABLE ASSETS

A-8

LINE	DESCRIPTION	SOURCE	INTERSTATE JURIS TOTAL (a)	Special Access Chan Term (b)	Special Access CM-Term (c)	Special Access CM-Facil (d)	Local Switching (e)	Information Dir Asst (f)	Information Surcharge (g)	Equal Access (h)	Transport Transmission (i)	Transport Tandem Sw (j)	Carrier Common Line Pay (k)	Carrier Common Line BFP (l)	B&C Record (m)	B&C Process (n)	Inter-exchange (o)
	APPORTIONMENT FACTORS																
1	Land & Support Assets Distr	A-4,Ln13	100.0000%	11.4802%	0.1954%	0.2012%	25.7695%	-	-	-	21.3036%	-	-	41.0501%	-	-	-
2	2210 COE-Switch Distr	A-5,Ln29	100.0000%	-	-	-	100.0000%	-	-	-	-	-	-	-	-	-	-
3	2220 COE-Operator Distr	A-5,Ln16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	2230 COE-Transmission Distr	A-5,Ln72	100.0000%	35.2570%	0.6653%	-	-	-	-	-	44.8579%	-	-	19.2198%	-	-	-
5	2310 IOT Distr	A-6,Ln15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	2410 C&WF Distr	A-7,Ln40	100.0000%	2.5111%	-	0.4484%	-	-	-	-	18.1226%	-	-	78.9179%	-	-	-
7	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53	100.0000%	11.4802%	0.1954%	0.2012%	25.7695%	-	-	-	21.3036%	-	-	41.0501%	-	-	-
	TANGIBLE ASSETS APPORTIONMENT																
8	2680 Tangible Assets-Cap Leases																
9	2110 Land & Supt Assets	Ln9a*7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	2210 COE-Switching	Ln10a*2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	2220 COE-Operator	Ln11a*3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	2230 COE-Transmission	Ln12a*4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	2310 IOT	Ln13a*5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	2410 C&WF	Ln14a*6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Not Classified by Account	Ln15a*7	11,825	1,358	23	24	3,047	-	-	-	2,519	-	-	4,854	-	-	-
16	Direct Assignment - Cap Leases	Ln16a*7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	TOTAL CAPITAL LEASES	Ln9..16	11,825	1,358	23	24	3,047	-	-	-	2,519	-	-	4,854	-	-	-
18	Distribution of Line 17	Ln17/17a	100.0000%	11.4802%	0.1954%	0.2012%	25.7695%	-	-	-	21.3036%	-	-	41.0501%	-	-	-
	TANGIBLE ASSETS APPORTIONMENT																
19	2680 Tangible Assts-Lease Improve																
20	2110 Land & Supt Assets	Ln20a*7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	2210 COE-Switching	Ln21a*2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	2220 COE-Operator	Ln22a*3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	2230 COE-Transmission	Ln23a*4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	2310 IOT	Ln24a*5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	2410 C&WF	Ln25a*6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	Not Classified by Account	Ln26a*7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	Direct Assignment - Lease Improvements	Ln27a*7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	TOTAL LEASEHOLD IMPROVEMENTS	Ln20..27	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	Distribution of Line 28	Ln28/28a	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	TOTAL TANGIBLE ASSETS	Ln17+28	11,825	1,358	23	24	3,047	-	-	-	2,519	-	-	4,854	-	-	-
31	Distribution of Line 30	Ln30/30a	100.0000%	11.4802%	0.1954%	0.2012%	25.7695%	-	-	-	21.3036%	-	-	41.0501%	-	-	-
	INTANGIBLE ASSETS APPORTIONMENT																
32	2690 Intangible Assets	Ln32a*7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	Direct Assignment	Ln33a*7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	TOTAL INTANGIBLE ASSETS	Ln32..33	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	Distribution of Line 34	Ln34/34a	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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TELECOMMUNICATIONS PLANT - OTHER ACCOUNTS

A-9

LINE	DESCRIPTION	SOURCE	INTERSTATE JURIS TOTAL (a)	Special Access: Chan Term (b)	Special Access: CM-Term (c)	Special Access: CM-Facil (d)	Local Switching (e)	Information: Dir Asst (f)	Information: Surcharge (g)	Equal Access (h)	Transport: Transmission (i)	Transport: Tandem Sw (j)	Carrier Common Line: Pay (k)	Carrier Common Line: BFP (l)	B&C: Record (m)	B&C: Process (n)	Inter-exchange (o)
	APPORTIONMENT FACTORS																
1	GSF,COE,IOT,C&WF,Gross Eq Acs	A-2,Ln55	100.0000%	11.4802%	0.1954%	0.2012%	25.7695%	-	-	-	21.3036%	-	-	41.0501%	-	-	-
2	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53	100.0000%	11.4802%	0.1954%	0.2012%	25.7695%	-	-	-	21.3036%	-	-	41.0501%	-	-	-
	OTHER ACCOUNTS APPORTIONMENT																
3	2002 Prop Hld Fut Telecom Use	Ln3a*1	779	89	2	2	201	-	-	-	166	-	-	320	-	-	-
4	Direct Assignment	Ln4a*1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	TOTAL PROP HLD FUT TELECOM USE	Ln3..4	779	89	2	2	201	-	-	-	166	-	-	320	-	-	-
6	Distribution of Line 5	Ln5/5a	100.0000%	11.4802%	0.1954%	0.2012%	25.7695%	-	-	-	21.3036%	-	-	41.0501%	-	-	-
7	2003 Plt Under Constr	Ln7a*1	29,392	3,374	57	59	7,574	-	-	-	6,261	-	-	12,065	-	-	-
8	Direct Assignment	Ln8a*1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	TOTAL PLT UNDER CONSTR	Ln7..8	29,392	3,374	57	59	7,574	-	-	-	6,261	-	-	12,065	-	-	-
10	Distribution of Line 9	Ln9/9a	100.0000%	11.4802%	0.1954%	0.2012%	25.7695%	-	-	-	21.3036%	-	-	41.0501%	-	-	-
11	2005 Telecom Plant Adjust	Ln11a*2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Direct Assignment	Ln12a*2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	TOTAL TELECOM PLANT ADJUST	Ln11..12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Distribution of Line 13	Ln13/13a	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	MISC ACCOUNTS APPORTIONMENT																
15	1402 Class B RTB Stock	Ln15a*2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	1438 Deferred Charges	Ln15a*2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	1220 Material & Supl x/CPE	Ln16a*2	59,529	6,834	116	120	15,340	-	-	-	12,682	-	-	24,437	-	-	-
17	Direct Assignment	Ln17a*2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	TOTAL MATERIALS AND SUPPLIES	Ln16..17	59,529	6,834	116	120	15,340	-	-	-	12,682	-	-	24,437	-	-	-
19	Cash Working Capital	Ln19a*2	80,205	9,208	157	161	20,669	-	-	-	17,087	-	-	32,924	-	-	-
	EQUAL ACCESS INVEST APPORTIONMENT																
20	Equal Access Gross Investment	Direct	-							-							
21	Equal Access Gross Investment - Direct Assignment	Direct	-							-							
22	Accum Depreciation	Direct	-							-							
23	Deferred Oper Inc Taxes	Direct	-							-							
24	Unamortized Expenses	Direct	-							-							
25	TOTAL EQUAL ACCESS INVESTMENT	Ln20-22-23+24	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	Distribution of Line 26	Ln25/25a	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	ALLOW/DISALLOW APPORTIONMENT																
27	Investment Allow/Disallowances	Ln27a*2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	Direct Assignment	Ln28a*2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	TOTAL INVEST ALLOW/DISALLOWANCES	Ln27..28	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS

LINE	DESCRIPTION	SOURCE	INTERSTATE JURIS TOTAL (a)	Special Access Chan Term (b)	Special Access CM-Term (c)	Special Access CM-Facil (d)	Local Switching (e)	Information Dir Asst (f)	Information Surcharge (g)	Equal Access (h)	Transport Transmission (i)	Transport Tandem Sw (j)	Carrier Common Line Pay (k)	Carrier Common Line BFP (l)	B&C Record (m)	B&C Process (n)	Inter-exchange (o)
	APPORTIONMENT FACTORS																
1	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53	100.0000%	11.4802%	0.1954%	0.2012%	25.7695%	-	-	-	21.3036%	-	-	41.0501%	-	-	-
2	GSF,COE,IOT,C&WF,Eq Acs Distr	A-2,Ln49	100.0000%	11.4802%	0.1954%	0.2012%	25.7695%	-	-	-	21.3036%	-	-	41.0501%	-	-	-
3	COE,CW&F,IOT x/CCL,Ltd Pay,B&C,IX	A-2,Ln68	100.0000%	19.4745%	0.3314%	0.3413%	43.7143%	-	-	-	36.1384%	-	-	-	-	-	-
4	2110 Support Assets Distr	A-4,Ln8	100.0000%	11.4802%	0.1954%	0.2012%	25.7695%	-	-	-	21.3036%	-	-	41.0501%	-	-	-
5	2210 COE Switching Distr	A-5,Ln29	100.0000%	-	-	-	100.0000%	-	-	-	-	-	-	-	-	-	-
6	2220 COE Operator Distr	A-5,Ln16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	2230 COE Transmission Distr	A-5,Ln72	100.0000%	35.2570%	0.6653%	-	-	-	-	-	44.8579%	-	-	19.2198%	-	-	-
8	2310 IOT Distr	A-6,Ln15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	2410 C&WF Distr	A-7,Ln40	100.0000%	2.5111%	-	0.4484%	-	-	-	-	18.1226%	-	-	78.9179%	-	-	-
10	2001 Tel Plt in Svc Distr	A-2,Ln15	100.0000%	11.4802%	0.1954%	0.2012%	25.7695%	-	-	-	21.3036%	-	-	41.0501%	-	-	-
11	Net Telecom Plant Distr	A-2,Ln34	100.0000%	12.5264%	0.2050%	0.2971%	2.9349%	-	-	-	25.8279%	-	-	58.2087%	-	-	-
12	4100 Net Cur Def Op Inc Taxes	A-15,Ln48	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Big Three Expenses Distr	A-3,Ln6	100.0000%	18.6775%	0.3397%	0.1204%	19.5469%	-	0.0087%	-	27.9932%	-	-	31.1646%	1.8442%	0.3048%	-
	OTHER INCOME APPORTIONMENT																
14	7100 Oth Oper Inc & Expenses																
15	Alw Fds Used Dur Constr	Ln15a*1	1,605	184	3	3	414	-	-	-	342	-	-	659	-	-	-
16	Contributions	Ln16a*1	4,177	480	8	8	1,076	-	-	-	890	-	-	1,715	-	-	-
17	Abandonded Construction	Ln17a*1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Direct Assignment	Ln18a*1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	TOTAL OTHER OPER INC & EXPENSES	Ln15..18	5,783	664	11	12	1,490	-	-	-	1,232	-	-	2,374	-	-	-
20	Fixed Charges																
21	Interest on Capital Leases	Ln21a*1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Fixed Charges Excl Capital Leases	Ln22a*1	31,530	3,620	62	63	8,125	-	-	-	6,717	-	-	12,943	-	-	-
23	Amortization of Debt Discount	Ln23a*1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Other Interest	Ln24a*1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	TOTAL FIXED CHARGES	Ln21..24	31,530	3,620	62	63	8,125	-	-	-	6,717	-	-	12,943	-	-	-
26	5240 Rent Revenues																
27	Support Assets	Ln27a*4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	COE-Switching	Ln28a*5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	COE-Operator	Ln29a*6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	COE-Transmission	Ln30a*7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	IOT	Ln31a*8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	C&WF	Ln32a*9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	Not Classified by Account	Ln33a*10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	UNBUNDLED NETWORK ELEMENTS																
34	C&WF - Unbundled Loop	Direct	-											-			
35	Operator Systems		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	Tandem Switching	Direct	-									-					
37	Local Switching	Direct	-				-										
38	Transport Termination	Direct	-								-						
39	Transport Facility	Direct	-								-						
40	SS7	Ln40a*7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	OSS	Ln41a*10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	Direct Assignment	Ln42a*10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	TOTAL RENT REVENUES	Ln27..42	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	INCOME TAX ADJUST APPORTIONMENT																
44	ITC Amortization - Federal	Ln44a*1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	ITC Amortization - State	Ln45a*1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	TOTAL ITC AMORTIZATION	Ln44..45	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	Amortization of Excess Def Taxes	Ln47a*10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	Capitalized Payroll Taxes	Ln48a*2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	Direct Assignment	Ln49a*2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	TOTAL CAPITALIZED PAYROLL TAXES	Ln48..49	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	Depreciation Adjustments	Ln51a*2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	Direct Assignment	Ln52a*2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	TOTAL DEPRECIATION ADJUSTMENTS	Ln51..52	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54	Uncollectibles - Joint Message	Ln54a*2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55	Uncollectibles - End User CCL	Direct	-											-			
56	Uncollectibles - Interexchange Carrier	Ln56a*3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57	TOTAL UNCOLLECTIBLES	Ln54..56	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	Misc Inc Adjustments																
59	Inc Adj Alloc on 2001	Ln59a*10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	Inc Adj Alloc on Big 3 Exp	Ln60a*1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	TOTAL MISC INC ADJUSTMENTS	Ln59..60	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62	Total Other Income and Tax adjustments	Ln19+25+43+46+47+50	37,312	4,284	73	75	9,615	-	-	-	7,949	-	-	15,317	-	-	-
63	Distribution of Line 62	Ln62/62a	100.0000%	11.4802%	0.1954%	0.2012%	25.7695%	-	-	-	21.3036%	-	-	41.0501%	-	-	-

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PLANT SPECIFIC EXPENSES

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LINE	DESCRIPTION	SOURCE	INTERSTATE JURIS TOTAL (a)	Special Access Chan Term (b)	Special Access CM-Term (c)	Special Access CM-Facil (d)	Local Switching (e)	Information Dir Asst (f)	Information Surcharge (g)	Equal Access (h)	Transport Transmission (i)	Transport Tandem Sw (j)	Carrier Common Line Pay (k)	Carrier Common Line BFP (l)	B&C Record (m)	B&C Process (n)	Inter-exchange (o)
	APPORTIONMENT FACTORS																
1	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53	100.0000%	11.4802%	0.1954%	0.2012%	25.7695%	-	-	-	21.3036%	-	-	41.0501%	-	-	-
2	2110 Land & Support Assets Distr	A-4,Ln13	100.0000%	11.4802%	0.1954%	0.2012%	25.7695%	-	-	-	21.3036%	-	-	41.0501%	-	-	-
3	2210 COE Switching Distr	A-2,Ln72	100.0000%	-	-	-	100.0000%	-	-	-	-	-	-	-	-	-	-
4	2220 COE Operatory Systems Distr	A-5,Ln16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	2230 COE Transmission Distr	A-5,Ln72	100.0000%	35.2570%	0.6653%	-	-	-	-	-	44.8579%	-	-	19.2198%	-	-	-
6	6410 C&WF Distr	A-7,Ln40	100.0000%	2.5111%	-	0.4484%	-	-	-	-	18.1226%	-	-	78.9179%	-	-	-
	PLANT SPECIFIC EXP APPORTIONMENT																
7	6110 Network Support Expenses	Ln7a*1	9,164	1,052	18	18	2,361	-	-	-	1,952	-	-	3,762	-	-	-
8	Direct Assignment	Ln8a*1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	TOTAL NETWORK SUPPORT EXPENSES	Ln7..8	9,164	1,052	18	18	2,361	-	-	-	1,952	-	-	3,762	-	-	-
10	6120 General Support Expenses	Ln10a*2	73,672	8,458	144	148	18,985	-	-	-	15,695	-	-	30,242	-	-	-
11	Direct Assignment	Ln11a*2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	TOTAL GENERAL SUPPORT EXPENSES	Ln10..11	73,672	8,458	144	148	18,985	-	-	-	15,695	-	-	30,242	-	-	-
13	6210 COE Switching Expenses	Ln13a*3	54,215	-	-	-	54,215	-	-	-	-	-	-	-	-	-	-
14	Direct Assignment	Ln14a*3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	TOTAL COE SWITCHING EXPENSES	Ln13..14	54,215	-	-	-	54,215	-	-	-	-	-	-	-	-	-	-
16	6220 COE Operator Systems Expenses	Ln16a*4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Direct Assignment	Ln17a*4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	TOTAL COE OPERATOR SYS EXPENSES	Ln16..17	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	6230 COE Transmission Expenses	Ln19a*5	199,773	70,434	1,329	-	-	-	-	-	89,614	-	-	38,396	-	-	-
20	Direct Assignment	Ln20a*5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	TOTAL COE TRANSMISSION EXPENSES	Ln19..20	199,773	70,434	1,329	-	-	-	-	-	89,614	-	-	38,396	-	-	-
22	TOTAL COE EXPENSES	Ln15+18+21	253,987	70,434	1,329	-	54,215	-	-	-	89,614	-	-	38,396	-	-	-
23	6310 IOT Equip Expenses																
24	Cat 1-Other IOT Eq Expenses	Direct	-	-										-			
25	Cat 2-Cust Prem Equip Exp	Direct	-											-			
26	Direct Assignment	Direct	-	-													
27	TOTAL IOT EXPENSES	Ln24..26	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	6410 C&WF Expenses	Ln28a*6	62,546	1,571	-	280	-	-	-	-	11,335	-	-	49,360	-	-	-
29	Direct Assignment	Ln29a*6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	TOTAL C&WF EXPENSES	Ln28..29	62,546	1,571	-	280	-	-	-	-	11,335	-	-	49,360	-	-	-
31	Plt Spec Exp x/6110,6120	Ln22+27+30	316,534	72,004	1,329	280	54,215	-	-	-	100,949	-	-	87,756	-	-	-
32	TOTAL PLANT SPEC OPER EXP	Ln9+12+31	399,369	81,514	1,491	447	75,561	-	-	-	118,596	-	-	121,760	-	-	-
33	Distribution of Line 32	Ln32/32a	100.0000%	20.4107%	0.3733%	0.1120%	18.9201%	-	-	-	29.6957%	-	-	30.4881%	-	-	-

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PLANT NONSPECIFIC EXPENSES

LINE	DESCRIPTION	SOURCE	INTERSTATE JURIS TOTAL (a)	Special Access Chan Term (b)	Special Access CM-Term (c)	Special Access CM-Facil (d)	Local Switching (e)	Information Dir Asst (f)	Information Surcharge (g)	Equal Access (h)	Transport Transmission (i)	Transport Tandem Sw (j)	Carrier Common Line Pay (k)	Carrier Common Line BFP (l)	B&C Record (m)	B&C Process (n)	Inter-exchange (o)
	APPORTIONMENT FACTORS																
1	COE, IOT, C&WF Distr	A-2,Ln8	100.0000%	11.4802%	0.1954%	0.2012%	25.7695%	-	-	-	21.3036%	-	-	41.0501%	-	-	-
2	2110 Supt Asts Distr	A-4,Ln8	100.0000%	11.4802%	0.1954%	0.2012%	25.7695%	-	-	-	21.3036%	-	-	41.0501%	-	-	-
3	2210 COE-Switching Distr	A-2,Ln72	100.0000%	-	-	-	100.0000%	-	-	-	-	-	-	-	-	-	-
4	2220 COE-Operator Distr	A-5,Ln16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	2230 COE-Transmission Distr	A-5,Ln72	100.0000%	35.2570%	0.6653%	-	-	-	-	-	44.8579%	-	-	19.2198%	-	-	-
6	2310 IOT Distr	A-6,Ln15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	2410 C&WF Distr	A-7,Ln40	100.0000%	2.5111%	-	0.4484%	-	-	-	-	18.1226%	-	-	78.9179%	-	-	-
8	2001 Tel Plt In Svc Distr	A-2,Ln15	100.0000%	11.4802%	0.1954%	0.2012%	25.7695%	-	-	-	21.3036%	-	-	41.0501%	-	-	-
9	2002 Prop Hld Ft Tel Use Distr	A-9,Ln6	100.0000%	11.4802%	0.1954%	0.2012%	25.7695%	-	-	-	21.3036%	-	-	41.0501%	-	-	-
10	2680 Capital Leases Distr	A-8,Ln18	100.0000%	11.4802%	0.1954%	0.2012%	25.7695%	-	-	-	21.3036%	-	-	41.0501%	-	-	-
11	2680 Leasehold Improve Distr	A-8,Ln29	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	2690 Intangible Assets Distr	A-8,Ln35	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	2005 Telecom Plt Adjustment	A-9,Ln14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	PLANT NONSPEC EXP APPORTION																
14	6510 Oth Prop Plant & Eq Exp	Ln14a*1	564	65	1	1	145	-	-	-	120	-	-	232	-	-	-
15	Direct Assignment	Ln15a*1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	TOTAL OTH PROP PLANT & EQ EXP	Ln14..15	564	65	1	1	145	-	-	-	120	-	-	232	-	-	-
17	6530 Network Operations Exp	Ln17a*1	44,152	5,069	86	89	11,378	-	-	-	9,406	-	-	18,125	-	-	-
18	Direct Assignment	Ln18a*1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	TOTAL NETWORK OPERATIONS EXP	Ln17..18	44,152	5,069	86	89	11,378	-	-	-	9,406	-	-	18,125	-	-	-
20	6540 Access Expenses																
21	Access Expense x/Federal Support	Direct	-														-
22	Federal Support	Direct	-	-			-				-	-		-			-
23	TOTAL ACCESS EXPENSES	Ln21..22	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	TOTAL ACCOUNTS 6510,6530,6540	Ln16+19+23	44,717	5,134	87	90	11,523	-	-	-	9,526	-	-	18,356	-	-	-
25	6560 Depr and Amort Expenses																
26	Depr-Support Assets	Ln26a*2	10,357	1,189	20	21	2,669	-	-	-	2,206	-	-	4,252	-	-	-
27	Depr-COE-Switching	Ln27a*3	11,991	-	-	-	11,991	-	-	-	-	-	-	-	-	-	-
28	Depr-COE-Operator	Ln28a*4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	Depr-COE-Transmission	Ln29a*5	93,115	32,830	620	-	-	-	-	-	41,770	-	-	17,897	-	-	-
30	Depr-Info Orig/Term Equip	Ln30a*6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	Depr-Cable & Wire Facil	Ln31a*7	89,732	2,253	-	402	-	-	-	-	16,262	-	-	70,815	-	-	-
32	Depr-Prop Hld Ft Tel Use	Ln32a*9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	Amort-Capital Leases	Ln33a*10	356	41	1	1	92	-	-	-	76	-	-	146	-	-	-
34	Amort-Leasehold Improvements	Ln34a*11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	Amort-Intangible Assets	Ln35a*12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	Amort-Other	Ln36a*13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	TOTAL DEPR & AMORT EXPENSES	Ln26..36	205,552	36,313	640	424	14,752	-	-	-	60,314	-	-	93,109	-	-	-
38	TOTAL PLANT NONSPEC OPER EXP	Ln16+19+23+37	250,269	41,446	728	514	26,275	-	-	-	69,840	-	-	111,466	-	-	-
39	Distribution of Line 39	Ln38/38a	100.0000%	16.5608%	0.2908%	0.2053%	10.4987%	-	-	-	27.9060%	-	-	44.5384%	-	-	-

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CUSTOMER OPERATIONS EXPENSES

LINE	DESCRIPTION	SOURCE	INTERSTATE JURIS TOTAL (a)	Special Access Chan Term (b)	Special Access CM-Term (c)	Special Access CM-Facil (d)	Local Switching (e)	Information Dir Asst (f)	Information Surcharge (g)	Equal Access (h)	Transport Transmission (i)	Transport Tandem Sw (j)	Carrier Common Line Pay (k)	Carrier Common Line BFP (l)	B&C Record (m)	B&C Process (n)	Inter-exchange (o)
	APPORTIONMENT FACTORS																
1	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln55	100.0000%	11.4802%	0.1954%	0.2012%	25.7695%	-	-	-	21.3036%	-	-	41.0501%	-	-	-
2	WSWS-Tel Oper Svcs Pct	A-16,Ln7	100.0000%				-	-									100.0000%
3	Operator Services Under Contract Pct.	A-16,Ln14	-				-	-			-	-					-
4	GSF,COE,IOT,C&WF,Eq Acs (LS CCL+)	A-2,Ln62	100.0000%	-	-	-	29.2426%	-	-	-	24.1747%	-	-	46.5826%	-	-	-
5	EU Service Order Contacts	A-16,Ln19	100.0000%	-											100.0000%		
6	EU Payment & Collection	A-16,Ln24	100.0000%	-										25.0040%	74.9960%		
7	EU Billing Inquiry Contacts	A-16,Ln29	100.0000%	-										25.0040%	74.9960%		
8	IX Carrier Svc Order Contacts	A-16,Ln33	-	-			-	-	-	-	-	-	-	-		-	
9	IX Carrier Payment & Collection	A-16,Ln37	100.0000%	-			-	-	-	-	-	-	-	-		100.0000%	
10	IX Carrier Billing Inquiry Contacts	A-16,Ln41	100.0000%	-			-	-	-	-	-	-	-	-		100.0000%	
11	Coin Collection	A-16,Ln45	-										-	-		-	
	MARKETING EXPENSES APPORTIONMENT																
12	6610 Marketing Expenses	Ln12a*1	8,373	961	16	17	2,158	-	-	-	1,784	-	-	3,437	-	-	-
13	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	TOTAL MARKETING EXPENSES	Ln12..13	8,373	961	16	17	2,158	-	-	-	1,784	-	-	3,437	-	-	-
	SERVICES EXPENSES APPORTIONMENT																
15	6620 Services Expenses																
16	Telephone Operator Service:																
17	Tel Operator Svc	Ln17a*2	-				-	-									-
18	Operator services under contract	Ln18a*3	-				-	-			-						-
19	Total Tel Oper Svc Exp	Ln17..18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Published Direct Listings	Direct	40						40								
21	All Other:																
22	Cat. 1-LBOE EU Svc Ord Proc																
23	Presubscription	Ln23a*4	4,194	-	-	-	1,226	-	-	-	1,014	-	-	1,954	-	-	-
24	Other	Ln24a*5	2,630	-	-	-	-	-	-	-	-	-	-	-	2,630		
25	Cat 1-LBOE EU P&C																
26	- CII	Direct	-												-		
27	- Other	Ln25a*6	3,881	-										970	2,910		
28	Cat 1-LBOE EU BI																
29	- CII	Direct	-												-		
30	- Other	Ln28a*7	3,881	-										970	2,910		
31	Cat 1-LBOE IXC SOP	Ln31a*8	-	-			-	-	-	-	-	-	-	-		-	
32	Cat 1-LBOE IXC P&C	Ln32a*9	-	-			-	-	-	-	-	-	-	-		-	
33	Cat 1-LBOE IXC BI	Ln33a*10	-	-			-	-	-	-	-	-	-	-		-	
34	Cat 1-LBOE Coin Col - Lmtd	Ln34a*11	-										-	-		-	
35	Total Cat 1-LBOE	Ln23..34	14,586	-	-	-	1,226	-	-	-	1,014	-	-	3,894	8,451	-	-

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CUSTOMER OPERATIONS EXPENSES

LINE	DESCRIPTION	SOURCE	INTERSTATE JURIS TOTAL (a)	Special Access: Chan Term (b)	Special Access: CM-Term (c)	Special Access: CM-Facil (d)	Local Switching (e)	Information: Dir Asst (f)	Information: Surcharge (g)	Equal Access (h)	Transport: Transmission (i)	Transport: Tandem Sw (j)	Carrier Common Line: Pay (k)	Carrier Common Line: BFP (l)	B&C: Record (m)	B&C: Process (n)	Inter-exchange (o)
	APPORTIONMENT FACTORS																
36	COE,CW&F,IOT x/CCL,Ltd Pay,B&C,IX	A-2,Ln68	100.0000%	19.4745%	0.3314%	0.3413%	43.7143%	-			36.1384%	-					
	SERVICES EXPENSES APPORTIONMENT																
37	Cat 2-CSE Msg Proc																
38	Joint Message	Direct	118													118	
39	Direct Assignment	Direct	-													-	
40	Cat 2-CSE Other B&C																
41	Direct Assignment	Direct	1,279													1,279	
42	End User Common Line	Direct	226											226			
43	Cat 2-CSE CABS	Ln43a*36	4,867	948	16	17	2,128	-			1,759	-					
44	Total Cat 2-CSE	Ln37..43	6,490	948	16	17	2,128	-	-	-	1,759	-	-	226	-	1,397	-
45	Cat 2 Spec Acs Distr	Ln44/44a....d	100.0000%	96.6610%	1.6450%	1.6940%											
46	Total 6620 x/Cat 3	Ln19+20+35+44	21,115	948	16	17	3,354	-	40	-	2,773	-	-	4,120	8,451	1,397	-
47	Distribution of Line 41	Ln46/46a	100.0000%	4.4888%	0.0764%	0.0787%	15.8842%	-	0.1890%	-	13.1314%	-	-	19.5135%	40.0232%	6.6149%	-
48	Cat 3-All Other CSE	Ln48a*47	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	Cat 3-Direct Assignment	Ln49a*47	740	33	1	1	118	-	1	-	97	-	-	144	296	49	-
50	Total All Other Cat 3	Ln48..49	740	33	1	1	118	-	1	-	97	-	-	144	296	49	-
51	Total All Other-Cat 1,2,3	Ln35+44+50	21,816	981	17	17	3,472	-	1	-	2,870	-	-	4,265	8,747	1,446	-
52	TOTAL SERVICES EXPENSES	Ln19+20+51	21,855	981	17	17	3,472	-	41	-	2,870	-	-	4,265	8,747	1,446	-
53	TOTAL 6610 & 6620 x/amounts	Ln12+18+19+22..25															
54	allocated on GSF	+29+39+44	16,921	948	16	17	2,128	-	40	-	1,759	-	-	2,167	8,451	1,397	-
55	TOTAL CUSTOMER OPER EXPENSES	Ln14+52	30,228	1,942	33	34	5,629	-	41	-	4,654	-	-	7,702	8,747	1,446	-
56	Distribution of Line 54	Ln55/55a	100.0000%	6.4253%	0.1093%	0.1126%	18.6223%	-	0.1366%	-	15.3950%	-	-	25.4789%	28.9373%	4.7827%	-

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CORPORATE OPERATIONS, TAXES, & EQUAL ACCESS EXPENSES

A-14

LINE	DESCRIPTION	SOURCE	INTERSTATE JURIS TOTAL (a)	Special Access: Chan Term (b)	Special Access: CM-Term (c)	Special Access: CM-Facil (d)	Local Switching (e)	Information: Dir Asst (f)	Information: Surcharge (g)	Equal Access (h)	Transport: Transmission (i)	Transport: Tandem Sw (j)	Carrier Common Line: Pay (k)	Carrier Common Line: BFP (l)	B&C: Record (m)	B&C: Process (n)	Inter-exchange (o)
	APPORTIONMENT FACTORS																
1	Big Three Expenses Distr	A-3,Ln6	100.0000%	18.6775%	0.3397%	0.1204%	19.5469%	-	0.0087%	-	27.9932%	-	-	31.1646%	1.8442%	0.3048%	-
2	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53	100.0000%	11.4802%	0.1954%	0.2012%	25.7695%	-	-	-	21.3036%	-	-	41.0501%	-	-	-
3	Customer Operations Distr	A-13,Ln56	100.0000%	6.4253%	0.1093%	0.1126%	18.6223%	-	0.1366%	-	15.3950%	-	-	25.4789%	28.9373%	4.7827%	-
	CORP OPERATIONS EXP APPORTIONMENT																
4	6710 Exec & Planning Expenses																
5	All Other	Ln5a*1	47,070	8,792	160	57	9,201	-	4	-	13,176	-	-	14,669	868	143	-
6	Direct Assignment	Ln6a*1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	TOTAL EXEC & PLANNING EXPENSES	Ln5..6	47,070	8,792	160	57	9,201	-	4	-	13,176	-	-	14,669	868	143	-
8	6720 Gen'l and Admin Expenses																
9	All Other	Ln9a*1	124,846	23,318	424	150	24,403	-	11	-	34,948	-	-	38,908	2,302	381	-
10	Direct Assignment	Ln10a*1	26,655	4,978	91	32	5,210	-	2	-	7,461	-	-	8,307	492	81	-
11	TOTAL GEN'L & ADMIN EXPENSES	Ln9..10	151,500	28,296	515	182	29,614	-	13	-	42,410	-	-	47,215	2,794	462	-
12	TOTAL CORPORATE OPER EXPENSES	Ln7+11	198,571	37,088	675	239	38,814	-	17	-	55,586	-	-	61,884	3,662	605	-
13	Distribution of Line 12	Ln12/12a	100.0000%	18.6775%	0.3397%	0.1204%	19.5469%	-	0.0087%	-	27.9932%	-	-	31.1646%	1.8442%	0.3048%	-
	OPERATING TAXES APPORTIONMENT																
14	7200 Operating Taxes																
15	Federal Income Taxes	Ln15a*2	118,303	13,581	231	238	30,486	-	-	-	25,203	-	-	48,563	-	-	-
16	State & Local Income Taxes	Ln16a*2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	OP FED, STATE, LOCAL TAXES		118,303	13,581	231	238	30,486	-	-	-	25,203	-	-	48,563	-	-	-
18	FIT Allowances/Disallowances	Ln18a*2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Operating Taxes - Property	Ln19a*2	38,737	4,447	76	78	9,982	-	-	-	8,252	-	-	15,901	-	-	-
20	Operating Taxes - Other	Ln20a*2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Operating Taxes - Direct Assignment	Ln21a*2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	TOTAL OPER TAXES x/FIT,SIT	Ln19..21	38,737	4,447	76	78	9,982	-	-	-	8,252	-	-	15,901	-	-	-
	OPERATING REVENUE SEPARATIONS																
23	5000 Basic Local Revenue	Direct	-														
24	5080 Interstate Access/End User Revenue	Ln24a*2	1,236,173	-	-	-	361,489	-	-	-	298,842	-	-	575,842	-	-	-
25	5084 State Access/End User Revenue	Direct	-														
26	5100 Long Distance Message Revenue	Direct	-														-
27	5200 Miscellaneous Operating Revenue	Ln27a*3	294	19	0	0	55	-	0	-	45	-	-	75	85	14	-
28	7100 Other Operating Income	Ln28a*3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	TOTAL OPERATING REVENUE		1,236,467	19	0	0	361,544	-	0	-	298,887	-	-	575,917	85	14	-
	EQUAL ACCESS EXP APPORTIONMENT																
30	Equal Access Expenses	Direct	-							-							
	EXPENSES ALW/DISALLOW APPORTION																
31	Expense Allowances/Disallowances																
32	Interest on Customer Deposits	Ln32a*2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	Other Interest	Ln33a*2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	Direct Assignment	Ln34a*2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	TOTAL EXP ALLOW/DISALLOWANCES	Ln32..34	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Note 1: Allocated on the A-1

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RESERVES AND DEFERRALS

LINE	DESCRIPTION	SOURCE	INTERSTATE JURIS TOTAL (a)	Special Access Chan Term (b)	Special Access CM-Term (c)	Special Access CM-Facil (d)	Local Switching (e)	Information Dir Asst (f)	Information Surcharge (g)	Equal Access (h)	Transport Transmission (i)	Transport Tandem Sw (j)	Carrier Common Line Pay (k)	Carrier Common Line BFP (l)	B&C Record (m)	B&C Process (n)	Inter-exchange (o)
	APPORTIONMENT FACTORS																
1	2110 Support Assets Distr	A-4,Ln8	100.0000%	11.4802%	0.1954%	0.2012%	25.7695%	-	-	-	21.3036%	-	-	41.0501%	-	-	-
2	2210 COE Switching Distr	A-2,Ln72	100.0000%	-	-	-	100.0000%	-	-	-	-	-	-	-	-	-	-
3	2220 COE Operator Distr	A-5,Ln16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	2230 COE Transmission Distr	A-5,Ln72	100.0000%	35.2570%	0.6653%	-	-	-	-	-	44.8579%	-	-	19.2198%	-	-	-
5	2310 IOT Distr	A-6,Ln15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	2410 C&WF Distr	A-7,Ln40	100.0000%	2.5111%	-	0.4484%	-	-	-	-	18.1226%	-	-	78.9179%	-	-	-
7	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53	100.0000%	11.4802%	0.1954%	0.2012%	25.7695%	-	-	-	21.3036%	-	-	41.0501%	-	-	-
8	2680 Capital Leases Distr	A-8,Ln18	100.0000%	11.4802%	0.1954%	0.2012%	25.7695%	-	-	-	21.3036%	-	-	41.0501%	-	-	-
9	2680 Leasehold Improve Distr	A-8,Ln29	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	2005 Telecom PLt Adjustment	A-9,Ln14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	RESERVES & DEFERRALS APPORTIONMENT																
11	1500 Other Juris Assets - Net	Ln11a*7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	3100 Accum Depr-Support Assets	Ln12a*1	234,986	26,977	459	473	60,555	-	-	-	50,060	-	-	96,462	-	-	-
13	-COE Switching	Ln13a*2	913,459	-	-	-	913,459	-	-	-	-	-	-	-	-	-	-
14	-COE Operator	Ln14a*3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	-COE Transmission	Ln15a*4	642,481	226,520	4,275	-	-	-	-	-	288,203	-	-	123,484	-	-	-
16	-IOT	Ln16a*5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	-C&WF	Ln17a*6	703,235	17,659	-	3,154	-	-	-	-	127,444	-	-	554,978	-	-	-
18	TOTAL ACCUMULATED DEPRECIATION	Ln12..17	2,494,162	271,155	4,734	3,626	974,014	-	-	-	465,708	-	-	774,924	-	-	-
19	3200 Accum Depr Property Held																
20	For Future Telecom Use	Ln20a*7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	3400 Accum Amort Tangible																
22	Capital Leases	Ln22a*8	5,452	626	11	11	1,405	-	-	-	1,161	-	-	2,238	-	-	-
23	Leasehold Improv	Ln23a*9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	TOTAL ACCUMULATED AMORT-TANGIBLE	Ln22..23	5,452	626	11	11	1,405	-	-	-	1,161	-	-	2,238	-	-	-
25	3500 Accum Amort-Intangible	Ln25a*7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	3600 Accum Amort-Other	Ln26a*10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	4040 Customer Deposits	Ln27a*7	1,929	221	4	4	497	-	-	-	411	-	-	792	-	-	-
28	Direct Assignment	Ln28a*7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	TOTAL CUSTOMER DEPOSITS	Ln27..28	1,929	221	4	4	497	-	-	-	411	-	-	792	-	-	-

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RESERVES AND DEFERRALS

LINE	DESCRIPTION	SOURCE	INTERSTATE JURIS TOTAL (a)	Special Access Chan Term (b)	Special Access CM-Term (c)	Special Access CM-Facil (d)	Local Switching (e)	Information Dir Asst (f)	Information Surcharge (g)	Equal Access (h)	Transport Transmission (i)	Transport Tandem Sw (j)	Carrier Common Line Pay (k)	Carrier Common Line BFP (l)	B&C Record (m)	B&C Process (n)	Inter-exchange (o)
	APPORTIONMENT FACTORS																
30	2110 Support Assets Distr	A-4,Ln8	100.0000%	11.4802%	0.1954%	0.2012%	25.7695%	-	-	-	21.3036%	-	-	41.0501%	-	-	-
31	2210 COE Switching Distr	A-2,Ln72	100.0000%	-	-	-	100.0000%	-	-	-	-	-	-	-	-	-	-
32	2220 COE Operator Distr	A-5,Ln16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	2230 COE Transmission Distr	A-5,Ln72	100.0000%	35.2570%	0.6653%	-	-	-	-	-	44.8579%	-	-	19.2198%	-	-	-
34	2310 IOT Distr	A-6,Ln15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	2410 C&WF Distr	A-7,Ln40	100.0000%	2.5111%	-	0.4484%	-	-	-	-	18.1226%	-	-	78.9179%	-	-	-
36	2001 Tel Plt in Svc Distr	A-2,Ln15	100.0000%	11.4802%	0.1954%	0.2012%	25.7695%	-	-	-	21.3036%	-	-	41.0501%	-	-	-
37	Big Three Expenses Distr	A-3,Ln6	100.0000%	18.6775%	0.3397%	0.1204%	19.5469%	-	0.0087%	-	27.9932%	-	-	31.1646%	1.8442%	0.3048%	-
38	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53	100.0000%	11.4802%	0.1954%	0.2012%	25.7695%	-	-	-	21.3036%	-	-	41.0501%	-	-	-
	RESERVES & DEFERRALS APPORTIONMENT																
39	4100 Net Cur Def Op Inc Taxes																
40	Support Assets	Ln40a*30	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	COE-Switching	Ln41a*31	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	COE-Operator	Ln42a*32	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	COE-Transmission	Ln43a*33	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	IOT	Ln44a*34	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	C&WF	Ln45a*35	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	Not Classified by Account	Ln46a*36	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	TOTAL NET CUR DEF OP INC TAXES	Ln40..46	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	Distribution of Line 48	Ln47/47a	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	4310 Other Long-Term Liabilities	Ln49a*38	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	4340 Net Noncurrent Def Taxes																
51	Support Assets	Ln51a*30	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	COE-Switching	Ln52a*31	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	COE-Operator	Ln53a*32	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54	COE-Transmission	Ln54a*33	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55	Info Orig/Term Equip	Ln55a*34	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	C&WF	Ln56a*35	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57	Not Classified by Acct	Ln57a*36	148,136	17,006	289	298	38,174	-	-	-	31,558	-	-	60,810	-	-	-
58	TOTAL NET NONCURRENT DEF TAXES	Ln51..57	148,136	17,006	289	298	38,174	-	-	-	31,558	-	-	60,810	-	-	-
59	4360 Other Deferred Credits-Net	Ln59a*38	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	4370 Other Juris Liabilities																
61	& Deferred Credits - Net	Ln61a*38	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	ALLOW/DISALLOWANCES APPORTIONMENT																
62	Accum Depr & Amort Allow/Disallow	Ln62a*38	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
63	Direct Assignment	Ln63a*38	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64	TOTAL ACC DEPR/AMORT ALW/DISALLOW	Ln62..63	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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DISTRIBUTION FACTORS

LINE	DESCRIPTION	SOURCE	INTERSTATE JURIS TOTAL (a)	Special Access Chan Term (b)	Special Access CM-Term (c)	Special Access CM-Facil (d)	Local Switching (e)	Information Dir Asst (f)	Information Surcharge (g)	Equal Access (h)	Transport Transmission (i)	Transport Tandem Sw (j)	Carrier Common Line Pay (k)	Carrier Common Line BFP (l)	B&C Record (m)	B&C Process (n)	Inter-exchange (o)
1	**6620 Telephone Operator Services**																
2	Std Work Seconds - Manual Boards	Records	-				-		-								-
3	SWS - Manual Boards %		-				-		-								-
4	Std Work Seconds - TSPS	Records	-				-		-								-
5	SWS - TSPS %		-				-		-								-
6	Std Work Seconds - Operators	Records	-				-		-								-
7	SWS - Operator %		-				-		-								-
8	**Operator Services Under Contract**																
9	Transport	Records	-								-						
10	Information	Records	-					-									
11	Local Switching	Records	-				-										
12	All Other	Records	-														-
13	Total		-				-	-			-						-
14	Operator Services Under Contract %		-				-	-			-						-
15	**6620 Local Business Office**																
16	EU Service Order Processing																
17	LEC's own Toll Service	Records	-	-											-		
18	Concerning IXC's Toll service	Records	1,714												1,714		
19	EU SOP Contact %		100.0000%	-											100.0000%		
20	EU Payment & Collection																
21	LEC's Own Toll Billing	Records	-	-											-		
22	Billing on Behalf of IXC	Records	75,797												75,797		
23	End User CCL Charges	Records	25,271											25,271			
24	EU P&C %		100.0000%	-										25.0040%	74.9960%		
25	EU Billing Inquiry																
26	LEC's Own Toll Billing	Records	-	-											-		
27	Billing on Behalf of IXC	Records	75,797												75,797		
28	End User CCL Charges	Records	25,271											25,271			
29	EU BI %		100.0000%	-										25.0040%	74.9960%		
30	IXC Service Order Contacts																
31	Msg Toll and Access Service	Records	-	-			-	-	-	-	-	-		-			
32	Billing and Collection Service	Records	-													-	
33	IXC SO Contact %		-	-			-	-	-	-	-	-		-		-	
34	IXC Billed Revenue																
35	Total Excluding B&C	Records	-	-			-	-	-	-	-	-		-			
36	Billing and Collections	Records	100													100	
37	IXC P&C %		100.0000%	-			-	-	-	-	-	-		-		100.0000%	
38	IXC Billing Inquiry Contacts																
39	Total Excluding B&C	Records	-	-			-	-	-	-	-	-		-			
40	Billing and Collections	Records	100													100	
41	IXC BI Contact %		100.0000%	-			-	-	-	-	-	-		-		100.0000%	
42	Public Telephone Revenue																
43	Limited Public Telephones	Records	-										-			-	
44	Public Interest Paystations	Records	-											-		-	
45	IXC BI Contact %		-										-	-		-	

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SEPARATION INPUTS AND FEDRAL INCOME TAX ADJUSTMENT ANALYSIS

			Revenue Requirements										
					Special Access				Switched Access			Common Line	Non Acces
Line	Year	Source	Total	Total Special Access	Channel Termination	Channel Mileage Termination	Channel Mileage Facility	Total Switched Access	Local Switching (A)	Information Surcharge	Transport	Carrier Common Line	B&C IX
1	Adjusted Revenue Requirement	Ln6+Ln9+ln12	1,147,275	205,391	199,796	3,555	2,040	458,264	157,691	60	300,514	469,160	14,460
2	Average Net Investment	A-1,Ln3	1,529,054	198,312				454,130				876,612	-
3	Expense & Other Taxes	A-1,Ln21	921,351	171,248				415,215				320,428	14,460
4	State Income Tax	A-1,Ln17	7,703	1,018				1,987				4,697	
5	Uncollectibles	A-1,Ln22	-	-				-				-	
6	Allocated Line Port Revenue Requirments	A-1,Ln31	-	-				(6,211)				6,211	
7	Allocated TIC Revenues	A-1,Ln35	-	4,688				(15,396)				10,708	
8	Total Expense & Other Taxes		929,053	176,954				395,595				342,044	14,460
9	Income from Interest Charged to Construction	A-1,Ln26	1,605	191				756				659	
10	Income Adjustment for FIT	A-17,Ln26	83,231	10,577				28,181				44,472	
11	FIT Tax Credit	A-1,Ln45+58	-	-				-				-	

				Special Access			Local	Information		Equal	Transport		Carrier Common Line		B&C		Inter-
LN	DESCRIPTION	SOURCE	TOTAL COMPANY	Chan Term (b)	CM-Term (c)	CM-Facil (d)	Switching (e)	Dir Asst (f)	Surcharge (g)	Access (h)	Transmission (i)	Tandem Sw (j)	Pay (k)	BFP (l)	Record (m)	Process (n)	exchange (o)
	STEP A - Determine Effective Tax Rate																
12	Effective FIT Rate	A-1,Ln50/47	25.3900%														
13	Gross-up Factor		34.0303%														
14	Return on Investment	A-1,Ln5	172,019	21,456	352	503	7,059	-	-	-	44,030	-	-	98,619	-	-	-
15	Income Adjustment for FIT	A-1,Ln46-45	31,530	3,620	62	63	8,125	-	-	-	6,717	-	-	12,943	-	-	-
16	FIT Tax Credits	A-1,Ln45	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	FIT Amount at EC's Effective FIT Rate	((Ln14-15-16)*13)-16	47,809	6,070	99	149	(363)	-	-	-	12,698	-	-	29,156	-	-	-
	STEP B - Determine EC's Tax Allowance based upon NECA Settlement System Calculation																
17	Maximum Tax Rate Per NECA	Records	35.0000%														
18	Gross-up Factor		53.8462%														
19	FIT Base Amount	Ln14-15-16	140,489	17,836	290	439	(1,066)	-	-	-	37,313	-	-	85,676	-	-	-
20	FIT at Maximum Tax Rate		75,648	9,604	156	236	(574)	-	-	-	20,092	-	-	46,133	-	-	-
	STEP C - Gross up of Difference Between Effective Rate and Maximum Rate																
21	Difference in Income Tax Amounts	Ln17-20	27,839	3,534	57	87	(211)	-	-	-	7,394	-	-	16,977	-	-	-
22	Gross up of Difference in Tax Amounts	Ln21/18	51,701	6,564	107	162	(392)	-	-	-	13,732	-	-	31,529	-	-	-
23	Amount to Be Reported as Income Adjustment for FIT	Ln15+22	83,231	10,183	168	225	7,733	-	-	-	20,449	-	-	44,472	-	-	-
	STEP D - Verification of Line 12 Computation																
24	((Ln 3 - Ln 12 - Ln 5) x Ln7) - Ln 5		47,809	6,070	99	149	(363)	-	-	-	12,698	-	-	29,156	-	-	-

Income Adjustment for FIT: Recalculation

25	Interstate After Tax Income (A1, ln. 20)	140,489
26	Interstate FIT (A1, ln. 45)	47,809
		188,298

Adjustment:

$$\frac{(\text{Ln } 1 + \text{Ln } 2)*.35 - \text{Ln } 2}{0.35} \quad 51{,}701$$

Adjustment by Pool:	FIT (1) *A1 ln. 45*	Adjustment (2)	Fixed Charges (3) *A1 ln. 11*	Misc. Income Adjustment (4) *A1 ln. 19*	Income Adj. (cols 2 + 3-4) (5)	
Common Line	29,156	31,529	12,943	-	44,472	
Traffic Sensitive - SW	12,335	13,339	14,842	-	28,181	
Traffic Sensitive - SP	6,318	6,832	3,745	-	10,577	
B&C	-	-	-	-	-	
Total	47,809	51,701	31,530	-	83,231	**OK**
Checksum		51,701	-	-		

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REVENUE REQUIREMENT SUMMARY

S-1

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
1	Net Telecom Plant	Ln46	4,742,317	1,352,270	176,783	-	-	105,385	-	1,073,987	7,219	226,417	-	1,800,255
2	Rate Base Adjustment #1	Records	-	-	-	-	-	-	-	-	-	-	-	-
3	RATE BASE	Ln1-2	4,742,317	1,352,270	176,783	-	-	105,385	-	1,073,987	7,219	226,417	-	1,800,255
4	Rate of Return	Records	8.0315%	11.2500%	11.2500%	11.2500%	11.2500%	6.5000%	6.5000%	6.5000%	6.5000%	6.5000%	6.5000%	6.5000%
5	RETURN ON RATE BASE	Ln3*4	380,881	152,130	19,888	-	-	6,850	-	69,809	469	14,717	-	117,017
6	Return Adjustment #1	Records	-	-	-	-	-	-	-	-	-	-	-	-
7	NET RETURN	Ln5-6	380,881	152,130	19,888	-	-	6,850	-	69,809	469	14,717	-	117,017
8	Fixed Charges	Ln24	99,561	27,767	3,762	-	-	2,265	-	23,037	155	4,863	-	37,711
9	Amortization of Excess Def Taxes	Ln47	-	-	-	-	-	-	-	-	-	-	-	-
10	Capitalized Payroll Taxes	Ln50	-	-	-	-	-	-	-	-	-	-	-	-
11	Depreciation Adjustment	Ln53	-	-	-	-	-	-	-	-	-	-	-	-
12	FIT Allowances/Disallowances	Ln22	-	-	-	-	-	-	-	-	-	-	-	-
13	Inc Adj Alloc on 2001	Ln59+60	-	-	-	-	-	-	-	-	-	-	-	-
14	Inc Adj Alloc on Big 3 Exp	Ln61+62	-	-	-	-	-	-	-	-	-	-	-	-
15	Total Misc Inc Adjustment	Ln63	-	-	-	-	-	-	-	-	-	-	-	-
16	AFTER TAX INCOME	Note 1	281,320	124,363	16,126	-	-	4,585	-	46,772	314	9,854	-	79,305
17	State Income Tax	Ln52 or S-14, Ln20	15,424	6,819	884	-	-	251	-	2,564	17	540	-	4,348
18	State ITC Amortization	Ln45	-	-	-	-	-	-	-	-	-	-	-	-
19	Net Federal Income Tax	Ln43	95,734	42,321	5,488	-	-	1,560	-	15,917	107	3,353	-	26,988
20	Federal ITC Amortization	Ln44	-	-	-	-	-	-	-	-	-	-	-	-
21	Operating Expenses & Taxes	Ln17	2,154,625	788,771	132,579	-	-	42,527	-	448,200	3,634	102,680	-	636,233
22	Nonoperating Expenses	S-10 ,Ln17+18	-	-	-	-	-	-	-	-	-	-	-	-
23	Uncollectibles	Ln57	(114)	-	-	-	-	-	-	-	-	-	-	(114)
24	Other Adjustments (Net RR)	Records	-	-	-	-	-	-	-	-	-	-	-	-
25	NET REVENUE REQUIREMENT	Ln7+17..23-24	2,646,550	990,042	158,839	-	-	51,189	-	536,491	4,227	121,291	-	784,472
26	Gross Receipts Tax	Note 2	-	-	-	-	-	-	-	-	-	-	-	-
27	7340 Alw Fds Used Dur Constr	Ln15	4,124	1,415	191	-	-	83	-	841	8	196	-	1,391
28	REVENUE REQUIREMENT	Ln25+26-27	2,642,426	988,627	158,649	-	-	51,106	-	535,649	4,219	121,095	-	783,081
29	Distribution of Line 30	Ln28/28a	100.0000%	37.4136%	6.0039%	-	-	1.9341%	-	20.2711%	0.1597%	4.5827%	-	29.6349%
	INCOME TAXES													
30	Net Return	Ln7	380,881	152,130	19,888	-	-	6,850	-	69,809	469	14,717	-	117,017
31	Fixed Charges	Ln8	99,561	27,767	3,762	-	-	2,265	-	23,037	155	4,863	-	37,711
32	Amortization of Excess Deferred Taxes	Ln9	-	-	-	-	-	-	-	-	-	-	-	-
33	Capitalized Payroll Taxes	Ln10	-	-	-	-	-	-	-	-	-	-	-	-
34	Depreciation Adjustment	Ln11	-	-	-	-	-	-	-	-	-	-	-	-
35	FIT Allowances/Disallowances	Ln12	-	-	-	-	-	-	-	-	-	-	-	-
36	Inc Adj Alloc on 2001	Ln13	-	-	-	-	-	-	-	-	-	-	-	-
37	Inc Adj Alloc on Big 3 Exp	Ln14	-	-	-	-	-	-	-	-	-	-	-	-
38	Federal ITC Amortization	Ln44	-	-	-	-	-	-	-	-	-	-	-	-
39	Total Income Adjustments	Ln31+35..37	99,561	27,767	3,762	-	-	2,265	-	23,037	155	4,863	-	37,711
40	Federal Taxable Income	Ln30-39 Gross Up	377,054	166,684	21,614	-	-	6,145	-	62,689	421	13,207	-	106,293
41	Federal Income Tax	25.3900%	95,734	42,321	5,488	-	-	1,560	-	15,917	107	3,353	-	26,988
42	Federal Sur-Tax Allocation	Records	-	-	-	-	-	-	-	-	-	-	-	-
43	Net Federal Income Tax	Ln41-42-38	95,734	42,321	5,488	-	-	1,560	-	15,917	107	3,353	-	26,988
44	Net Return	Ln30	380,881	152,130	19,888	-	-	6,850	-	69,809	469	14,717	-	117,017
45	Fixed Charges	Ln31	99,561	27,767	3,762	-	-	2,265	-	23,037	155	4,863	-	37,711
46	Other SIT Adjustments	Records	-	-	-	-	-	-	-	-	-	-	-	-
47	Federal Income Tax	Ln41	95,734	42,321	5,488	-	-	1,560	-	15,917	107	3,353	-	26,988
48	State Taxable Income	Ln44-47 Gross Up	392,478	173,503	22,498	-	-	6,397	-	65,254	438	13,747	-	110,641
49	State Income Tax	3.9300%	15,424	6,819	884	-	-	251	-	2,564	17	540	-	4,348
50	State Sur-Tax Allocation	Records	-	-	-	-	-	-	-	-	-	-	-	-
51	State ITC Amortization	Ln45	-	-	-	-	-	-	-	-	-	-	-	-
52	Net State Income Tax	Ln49-50-51	15,424	6,819	884	-	-	251	-	2,564	17	540	-	4,348

Rural Telephone Company - Idaho
Study Area: 472233
Study Year: 2007

SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

S-2

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL InterLATA MSG (b)	INTERSTATE TOLL InterLATA PL (c)	INTERSTATE TOLL IntraLATA MSG (d)	INTERSTATE TOLL IntraLATA PL (e)	INTRASTATE TOLL InterLATA MSG (f)	INTRASTATE TOLL InterLATA PL (g)	INTRASTATE TOLL IntraLATA MSG (h)	INTRASTATE TOLL IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
1	2110 Land & Support Assets	,Ln13	1,161,791	398,562	53,716	-	-	23,286	-	236,984	2,216	55,136	-	391,890
2	2210 COE-Switching	,Ln36	1,074,658	913,459	-	-	-	-	-	-	-	-	-	161,199
3	2220 COE-Operator	,Ln23	-	-	-	-	-	-	-	-	-	-	-	-
4	2230 COE-Transmission	,Ln76	2,183,728	667,014	373,932	-	-	49,607	-	508,217	4,256	180,566	-	400,136
5	2310 Info Orig/Term Equip	,Ln11	-	-	-	-	-	-	-	-	-	-	-	-
6	2410 C&WF	,Ln42	5,847,126	1,543,253	47,066	-	-	132,897	-	1,349,140	13,113	251,565	-	2,510,093
7	Total COE, IOT, C&WF	Ln2..6	9,105,512	3,123,726	420,998	-	-	182,504	-	1,857,357	17,369	432,131	-	3,071,427
8	Distribution of Line 7	Ln7/7a	100.0000%	34.3059%	4.6236%	-	-	2.0043%	-	20.3982%	0.1907%	4.7458%	-	33.7315%
9	Equal Access - Investment	,Ln22	-	-	-	-	-	-	-	-	-	-	-	-
10	2680 Tangible Assets	,Ln31	30,376	10,421	1,404	-	-	609	-	6,196	58	1,442	-	10,246
11	TELECOM PLT IN SVC-EXCL 2690	Ln1+7+9+10	10,297,678	3,532,710	476,118	-	-	206,399	-	2,100,537	19,643	488,709	-	3,473,563
12	Distribution of Line 11	Ln11/11a	100.0000%	34.3059%	4.6236%	-	-	2.0043%	-	20.3982%	0.1907%	4.7458%	-	33.7315%
13	2690 Intangible Assets	,Ln35	-	-	-	-	-	-	-	-	-	-	-	-
14	2001 TELECOM PLANT IN SVC	Ln11+13	10,297,678	3,532,710	476,118	-	-	206,399	-	2,100,537	19,643	488,709	-	3,473,563
15	Distribution of Line 14	Ln14/14a	100.0000%	34.3059%	4.6236%	-	-	2.0043%	-	20.3982%	0.1907%	4.7458%	-	33.7315%
16	2110 Land Assets	,Ln12	-	-	-	-	-	-	-	-	-	-	-	-
17	2001 TPIS x/Land	Ln 14-16	10,297,678	3,532,710	476,118	-	-	206,399	-	2,100,537	19,643	488,709	-	3,473,563
18	Distribution of Line 17	Ln17/17a	100.0000%	34.3059%	4.6236%	-	-	2.0043%	-	20.3982%	0.1907%	4.7458%	-	33.7315%
19	2002 Prop Hld Fut Telecom Use	,Ln6	2,000	686	92	-	-	40	-	408	4	95	-	675
20	2003 Plant Under Construction	,Ln10	75,500	25,901	3,491	-	-	1,513	-	15,401	144	3,583	-	25,467
21	2005 Telecom Plant Adjustment	,Ln14	-	-	-	-	-	-	-	-	-	-	-	-
22	TOTAL TELECOM PLANT	Ln14+19..21	10,375,178	3,559,297	479,702	-	-	207,952	-	2,116,345	19,790	492,387	-	3,499,705
23	1220 Materials and Supplies	,Ln20	218,872	57,768	1,762	-	-	4,975	-	50,502	491	9,417	-	93,959
24	1500 Other Juris Assets-Net	,Ln14	-	-	-	-	-	-	-	-	-	-	-	-
25	3100 Accumulated Depreciation	,Ln28	5,618,390	2,204,053	290,109	-	-	100,796	-	1,026,374	12,396	259,303	-	1,725,359
26	Equal Access - Accum Depreciation	,Ln24	-	-	-	-	-	-	-	-	-	-	-	-
27	3200 Acc Dep-Hld for Fut Use	,Ln30	-	-	-	-	-	-	-	-	-	-	-	-
28	3400 Accum Amort-Tangible	,Ln31..32	14,005	4,804	648	-	-	281	-	2,857	27	665	-	4,724
29	3500 Accum Amort-Intangible	,Ln33	-	-	-	-	-	-	-	-	-	-	-	-
30	3600 Accum Amort-Other	,Ln34	-	-	-	-	-	-	-	-	-	-	-	-
31	4100 Net Cur Def Op Inc Taxes	,Ln46	-	-	-	-	-	-	-	-	-	-	-	-
32	4340 Noncur Def Oper Inc Tax	,Ln66	380,526	130,543	17,594	-	-	7,627	-	77,620	726	18,059	-	128,357
33	Equal Access - Deferred Oper Inc Taxes	,Ln25	-	-	-	-	-	-	-	-	-	-	-	-
34	4360 Other Deferred Credits-Net	,Ln67	-	-	-	-	-	-	-	-	-	-	-	-
35	4370 Other Jur Liab & Def Credits-Net	,Ln69	-	-	-	-	-	-	-	-	-	-	-	-
36	NET TELECOM PLANT A	Ln22+23-24..35	4,581,131	1,277,665	173,113	-	-	104,223	-	1,059,996	7,133	223,777	-	1,735,224
37	Distribution of Line 36	Ln36/36a	100.0000%	27.8897%	3.7788%	-	-	2.2750%	-	23.1383%	0.1557%	4.8848%	-	37.8776%
38	1402 Rural Tel Bank Stock B	,Ln16	-	-	-	-	-	-	-	-	-	-	-	-
39	Cash Working Capital C	,Ln21	166,142	76,306	3,900	-	-	1,262	-	15,002	96	2,875	-	66,702
40	Equal Access - Unamortized Expenses D	,Ln26	-	-	-	-	-	-	-	-	-	-	-	-
41	Investment Allow/Disallow E	,Ln31	-	-	-	-	-	-	-	-	-	-	-	-
42	Accum Depr/Amort Allow/Disallow F	,Ln72	-	-	-	-	-	-	-	-	-	-	-	-
43	4040 Customer Deposits G	,Ln37	4,956	1,700	229	-	-	99	-	1,011	9	235	-	1,672
44	4310 Other Long-Term Liab. H	,Ln57	-	-	-	-	-	-	-	-	-	-	-	-
45	Other Telecom Pl Adjust I	Records	-	-	-	-	-	-	-	-	-	-	-	-
46	NET TELECOM PLT & OTH RATE BASE ITEMS	A+B..F+I-(G+H)	4,742,317	1,352,270	176,783	-	-	105,385	-	1,073,987	7,219	226,417	-	1,800,255
47	Distribution of Line 46	Ln46/46a	100.0000%	28.5150%	3.7278%	-	-	2.2222%	-	22.6469%	0.1522%	4.7744%	-	37.9615%

Rural Telephone Company - Idaho
Study Area: 472233
Study Year: 2007

SEPARATED EXPENSE SUMMARY

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL InterLATA MSG (b)	INTERSTATE TOLL InterLATA PL (c)	INTERSTATE TOLL IntraLATA MSG (d)	INTERSTATE TOLL IntraLATA PL (e)	INTRASTATE TOLL InterLATA MSG (f)	INTRASTATE TOLL InterLATA PL (g)	INTRASTATE TOLL IntraLATA MSG (h)	INTRASTATE TOLL IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
1	Plt Spec Exp Accts 6210,6220													
2	6230,6310,6410	Ln30	653,412	266,088	50,446	-	-	11,674	-	119,107	1,069	33,360	-	171,670
3	Pl Nonspec Account 6530	Ln19	113,416	38,908	5,244	-	-	2,273	-	23,135	216	5,383	-	38,257
4	Cust Oper Accts 6610,6620	Ln57	93,599	30,228	-	-	-	2,444	-	35,121	-	-	-	25,805
5	TOTAL BIG THREE EXPENSES	Ln2..4	860,427	335,224	55,690	-	-	16,391	-	177,363	1,285	38,742	-	235,732
6	Distribution of Line 5	Ln5/5a	100.0000%	38.9602%	6.4723%	-	-	1.9050%	-	20.6134%	0.1494%	4.5027%	-	27.3971%
7	Plant Specific Expenses	Ln31	866,195	339,085	60,284	-	-	15,938	-	162,511	1,475	43,458	-	243,444
8	Plant Nonspecific Expenses	Ln44	681,752	207,581	42,688	-	-	14,790	-	150,629	1,392	37,104	-	227,568
9	Customer Operations Expenses	Ln57	93,599	30,228	-	-	-	2,444	-	35,121	-	-	-	25,805
10	Corporate Operations Expenses	Ln16	405,053	174,080	24,491	-	-	7,208	-	78,001	565	17,038	-	103,670
11	7300 Contributions	Ln16	8,521	3,662	515	-	-	152	-	1,641	12	358	-	2,181
12	TOTAL OPERATING EXPENSES	Ln7..11	2,055,120	754,635	127,979	-	-	40,533	-	427,903	3,444	97,958	-	602,669
13	Operating Taxes	Ln26	99,505	34,136	4,601	-	-	1,994	-	20,297	190	4,722	-	33,565
14	Equal Access Expenses	Ln35	-	-	-	-	-	-	-	-	-	-	-	-
15	Expense Allowances/Disallowances	Ln40	-	-	-	-	-	-	-	-	-	-	-	-
16	5240 Rent Revenues	Ln43	-	-	-	-	-	-	-	-	-	-	-	-
17	TOTAL OPERATING EXP & TAXES	Ln12+13..15-16	2,154,625	788,771	132,579	-	-	42,527	-	448,200	3,634	102,680	-	636,233
18	Distribution of Line 17	Ln17/17a	100.0000%	36.6083%	6.1532%	-	-	1.9738%	-	20.8018%	0.1686%	4.7656%	-	29.5287%
19	Total Depr & Amort	Ln43	566,886	168,175	37,377	-	-	12,488	-	127,199	1,173	31,652	-	188,822
20	Fixed Charges	Ln24	99,561	27,767	3,762	-	-	2,265	-	23,037	155	4,863	-	37,711
21	Total Operating Revenue	Ln33	2,507,736	1,236,467	-	-	-	-	-	34,653	-	-	-	1,236,616
22	Total Operating Expense & Taxes	Ln17	2,154,625	788,771	132,579	-	-	42,527	-	448,200	3,634	102,680	-	636,233
23	Uncollectibles	Ln57	(114)	-	-	-	-	-	-	-	-	-	-	(114)
24	Fixed Charges	Ln20	99,561	27,767	3,762	-	-	2,265	-	23,037	155	4,863	-	37,711
25	Income Adjustments	Ln63	-	-	-	-	-	-	-	-	-	-	-	-
26	Net Income	Ln21..25	253,664	419,928	(136,341)	-	-	(44,792)	-	(436,584)	(3,789)	(107,544)	-	562,786
27	Distribution of Line 26	Ln26/26a	100.0000%	165.5451%	(53.7489%)	-	-	(17.6580%)	-	(172.1111%)	(1.4936%)	(42.3961%)	-	221.8626%
28	TOTAL CASH OPER EXPENSES	Ln17+16-19+20	1,687,300	648,364	98,964	-	-	32,304	-	344,038	2,616	75,891	-	485,122
29	Distribution of Line 28	Ln28/28a	100.0000%	38.4261%	5.8652%	-	-	1.9146%	-	20.3899%	0.1550%	4.4978%	-	28.7514%
	INCOME TAX CALCULATION													
31	Other Operating Income	Ln32	-	-	-	-	-	-	-	-	-	-	-	-
32	AFUDC	Ln15	4,124	1,415	191	-	-	83	-	841	8	196	-	1,391
33	Operating Revenue	Ln33-Ln31	2,507,736	1,236,467	-	-	-	-	-	34,653	-	-	-	1,236,616
34	Uncollectible Revenue	Ln57	114	-	-	-	-	-	-	-	-	-	-	114
34	Income Effect Jurisdictional Difference	Ln60	-	-	-	-	-	-	-	-	-	-	-	-
34	IRS Income Adjustment	Ln62	-	-	-	-	-	-	-	-	-	-	-	-
35	TOTAL REVENUE & OTHER INCOME	Ln31..34	2,511,974	1,237,882	191	-	-	83	-	35,494	8	196	-	1,238,121
36	Contributions	Ln16	8,521	3,662	515	-	-	152	-	1,641	12	358	-	2,181
37	Operating Expenses	Ln12-Ln11	2,046,599	750,973	127,463	-	-	40,381	-	426,262	3,432	97,600	-	600,488
38	Operating Taxes	Ln26	99,505	34,136	4,601	-	-	1,994	-	20,297	190	4,722	-	33,565
39	Fixed Charges	Ln24	99,561	27,767	3,762	-	-	2,265	-	23,037	155	4,863	-	37,711
40	TOTAL OPERATING EXPENSES	Ln36..39	2,254,186	816,539	136,341	-	-	44,792	-	471,237	3,789	107,544	-	673,944
41	State Taxable Income	Ln35-Ln40	257,788	421,343	(136,151)	-	-	(44,709)	-	(435,743)	(3,781)	(107,348)	-	564,177
42	State Income Tax	3.9300%	10,131	16,559	(5,351)	-	-	(1,757)	-	(17,125)	(149)	(4,219)	-	22,172
43	Federal Taxable Income	Ln35-Ln40	257,788	421,343	(136,151)	-	-	(44,709)	-	(435,743)	(3,781)	(107,348)	-	564,177
44	State Income Tax	Ln42	10,131	16,559	(5,351)	-	-	(1,757)	-	(17,125)	(149)	(4,219)	-	22,172
45	Net Federal Taxable Income	Ln43-Ln44	247,657	404,784	(130,800)	-	-	(42,952)	-	(418,618)	(3,632)	(103,129)	-	542,005
46	Federal Income Tax	25.3900%	62,880	102,775	(33,210)	-	-	(10,906)	-	(106,287)	(922)	(26,185)	-	137,615
47	Amortization of Investment Tax Credit	Ln44	-	-	-	-	-	-	-	-	-	-	-	-
48	Federal Income Tax	Ln46-Ln47	62,880	102,775	(33,210)	-	-	(10,906)	-	(106,287)	(922)	(26,185)	-	137,615

Rural Telephone Company - Idaho
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GENERAL SUPPORT FACILITIES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL InterLATA MSG (b)	INTERSTATE TOLL InterLATA PL (c)	INTERSTATE TOLL IntraLATA MSG (d)	INTERSTATE TOLL IntraLATA PL (e)	INTRASTATE TOLL InterLATA MSG (f)	INTRASTATE TOLL InterLATA PL (g)	INTRASTATE TOLL IntraLATA MSG (h)	INTRASTATE TOLL IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
	SEPARATIONS FACTORS													
1	Carrier Classification	Records	B											
2	Big Three Expenses Distr	Ln6	100.0000%	38.9602%	6.4723%	-	-	1.9050%	-	20.6134%	0.1494%	4.5027%	-	27.3971%
3	Total COE, IOT, C&WF Distr	Ln8	100.0000%	34.3059%	4.6236%	-	-	2.0043%	-	20.3982%	0.1907%	4.7458%	-	33.7315%
	LAND & SUPPORT ASSETS SEPARATION													
4	2110 Land & Support Assets													
5	Support Assets-Joint x/GSF - B&C	Note 1	1,161,791	398,562	53,716	-	-	23,286	-	236,984	2,216	55,136	-	391,890
6	General Support Facilities - B&C	Note 1	-	-	-	-	-	-	-	-	-	-	-	-
7	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
8	Total Support Assets	Ln5..7	1,161,791	398,562	53,716	-	-	23,286	-	236,984	2,216	55,136	-	391,890
9	Distribution of Line 8	Ln8/8a	100.0000%	34.3059%	4.6236%	-	-	2.0043%	-	20.3982%	0.1907%	4.7458%	-	33.7315%
10	Land	Note 1	-	-	-	-	-	-	-	-	-	-	-	-
11	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
12	Total Land	Ln10..11	-	-	-	-	-	-	-	-	-	-	-	-
13	TOTAL LAND & SUPPORT ASSETS	Ln8+12	1,161,791	398,562	53,716	-	-	23,286	-	236,984	2,216	55,136	-	391,890
14	Distribution of Line 13	Ln13/13a	100.0000%	34.3059%	4.6236%	-	-	2.0043%	-	20.3982%	0.1907%	4.7458%	-	33.7315%

Note 1: If Carrier Classificaton = A, then Ln5a*2, Ln6a*2, Ln10a*2
If Carrier Classificaton = B, then Ln5a*3, Ln6a*3, Ln10a*3

Rural Telephone Company - Idaho
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CENTRAL OFFICE EQUIPMENT

S-5
Sheet 1 of 3

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL InterLATA MSG (b)	INTERSTATE TOLL InterLATA PL (c)	INTERSTATE TOLL IntraLATA MSG (d)	INTERSTATE TOLL IntraLATA PL (e)	INTRASTATE TOLL InterLATA MSG (f)	INTRASTATE TOLL InterLATA PL (g)	INTRASTATE TOLL IntraLATA MSG (h)	INTRASTATE TOLL IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
	SEPARATIONS FACTORS													
1	WSWS Pct-Switchboards	Records	-	-		-		-		-		-	-	-
2	WSWS Pct-Directory Assistance	Records	-	-		-		-		-		-	-	-
3	Sub Line MOU Pct	Records	100.0000%	45.8650%		-		3.1110%		31.8750%		-	-	19.1490%
4	SOB Toll MOU Pct	Records	-	-		-		-		-		-	-	-
5	WSWS Pct-TSPS Oper Position	Records	-	-		-		-		-		-	-	-
6	Real Processor Time Pct-RTA	Records	-	-		-		-		-		-	-	-
7	Real Processor Time Pct-TSPS	Records	-	-		-		-		-		-	-	-
8	REL MOU's - Tandem Switching	Records	-	-		-		-		-		-	-	-
9	Trans Measured DEM Pct	Records	100.0000%	85.0000%		-		-		-		-	-	15.0000%
	COE CATEGORIES 1-3 SEPARATION													
10	2220 Operator Systems													
11	Cat 1-Operator Systems													
12	Loc,Toll,DSA,DSB,and													
13	Traffic Switchboards	Ln13a*1	-	-		-		-		-		-	-	-
14	Aux-Direct Assist	Ln14a*2	-	-		-		-		-		-	-	-
15	Aux-Intercept	Ln15a*3	-	-		-		-		-		-	-	-
16	Jt Exch & Toll SOB	Ln16a*4	-	-		-		-		-		-	-	-
17	TSPS-Oper Position	Ln17a*5	-	-		-		-		-		-	-	-
18	TSPS-RTA	Ln18a*6	-	-		-		-		-		-	-	-
19	TSPS-Other	Ln19a*7	-	-		-		-		-		-	-	-
20	Direct Assignment	Direct	-	-		-		-		-		-	-	-
21	Total Cat 1	Ln13..20	-	-	-	-	-	-	-	-	-	-	-	-
22	Distribution of Line 21	Ln21/21a	-	-	-	-	-	-	-	-	-	-	-	-
23	TOTAL COE-OPERATOR	Ln21	-	-	-	-	-	-	-	-	-	-	-	-
24	Distribution of Line 23	Ln23/23a	-	-	-	-	-	-	-	-	-	-	-	-
25	2210 Central Office Switching													
26	Cat 2-Tandem Switching	Ln26a*8	-	-		-		-		-		-	-	-
27	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
28	Total Cat 2	Ln26..27	-	-	-	-	-	-	-	-	-	-	-	-
29	Distribution of Line 28	Ln28/28a	-	-	-	-	-	-	-	-	-	-	-	-
30														
31	Cat 3-Local Switching - TS	Ln31a*9	1,074,658	913,459		-		-		-		-	-	161,199
32	Cat 3-Local Switching - NTS	Ln32a*9	-	-		-		-		-		-	-	-
33	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
34	Total Cat 3	Ln31..33	1,074,658	913,459	-	-	-	-	-	-	-	-	-	161,199
35	Distribution of Line 34	Ln34/34a	100.0000%	85.0000%	-	-	-	-	-	-	-	-	-	15.0000%
36	TOTAL COE-SWITCHING	Ln28+34	1,074,658	913,459	-	-	-	-	-	-	-	-	-	161,199
37	Distribution of Line 36	Ln36/36a	100.0000%	85.0000%	-	-	-	-	-	-	-	-	-	15.0000%

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CENTRAL OFFICE EQUIPMENT

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			INTERSTATE TOLL				INTRASTATE TOLL				LOCAL		
		TOTAL COMPANY	InterLATA MSG	InterLATA PL	IntraLATA MSG	IntraLATA PL	InterLATA MSG	InterLATA PL	IntraLATA MSG	IntraLATA PL	EAS	User Defined	Other
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
SEPARATIONS FACTORS													
38 WB Line	Records	-		-		-		-		-	-	-	-
39 Ex Trk WB	Records	-		-		-		-		-	-	-	-
40 REL MOU's - Exchange Trunk	Records	-	-		-		-		-		-	-	-
41 Gross Allocator (Trans SPF)	Records	100.0000%	25.0000%		-		2.2230%		22.7770%		-	-	50.0000%
42 COE Cat 4.21-Furn to Others Pct	Records	-	-	-	-	-	-	-	-	-	-	-	-
43 Interexchange Trk WB	Records	-		-		-		-		-		-	-
COE CATEGORY 4 SEPARATION													
44 2230 Central Office - Transmission													
45 Cat 4.1-Exchange Circuit													
46 4.11 Wideband-Line	Ln46a*38	-		-		-		-		-	-	-	-
47 Direct Assignment	Direct	369,098	-	367,006	-	-	-	-	-	2,092	-	-	-
48 4.12 Exch Trunk - EAS	Direct	180,566									180,566		
49 Ex Trk x/WB - Basic	Ln49a*40	-	-		-		-		-		-	-	-
50 Ex Trk x/WB - Basic DA	Direct	-	-	-	-	-	-	-	-	-	-	-	-
51 Ex Trk WB	Ln51a*39	-	-	-	-	-	-	-	-	-	-	-	-
52 Exch Trk WB - Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
53 4.13 Ex Line x/WB													
54 Joint MSG	Ln64b*41	800,273	200,068		-		17,790		182,278		-	-	400,136
55 PL & Local	Ln64c..i	-		-		-		-		-	-	-	-
56 Direct Assignment - Basic/Special	Direct	-	-	-	-	-	-	-	-	-	-	-	-
57 Cat 4.2-Interexchange													
58 4.21 Furn to Others	Ln58a*42	-	-	-	-	-							
59 4.22 Wideband													
60 Joint MSG	Ln60a*43	-		-		-		-		-		-	-
61 PL	Direct	-		-		-		-		-			
62 Direct Assignment	Direct	9,090	-	6,926	-	-	-	-	-	2,164	-	-	-

				INTERSTATE TOLL		INTRASTATE TOLL				
LINE	DESCRIPTION	SOURCE	TOTAL COMPANY	Joint MSG	InterLATA PL	IntraLATA PL	InterLATA PL	IntraLATA PL	EAS	User Defined	Other
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
	ASSIGNMENT OF COE CAT 4.13										
63	COE Cat 4.13 Working Loops	Records	766.5	766.5	-	-	-	-	-	-	-
64	COE Cat 4.13 Assigned Invest	Note 1	800,273	800,273	-	-	-	-	-	-	-

Note 1: Cost per loop = 1,044.0608

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CENTRAL OFFICE EQUIPMENT

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				INTERSTATE TOLL				INTRASTATE TOLL				LOCAL		
			TOTAL COMPANY	InterLATA MSG	InterLATA PL	IntraLATA MSG	IntraLATA PL	InterLATA MSG	InterLATA PL	IntraLATA MSG	IntraLATA PL	EAS	User Defined	Other
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
	SEPARATIONS FACTORS													
65	Conversation Minutes Pct	Records	100.0000%	56.6200%		-		3.8580%		39.5220%		-	-	-
66	Host/Remote MOU Miles Pct	Records	-	-		-		-		-		-	-	-
	COE CATEGORY 4 SEPARATION (Cont)													
67	4.23 All Other													
68	Joint MSG	Ln82*64	824,702	466,946		-		31,817		325,939		-	-	-
69	PL, TWX & Local	Ln82c..i	-	-	-	-	-	-	-	-	-	-	-	-
70	Direct Assignment - Nonaccess	Direct	-	-	-	-	-	-	-	-	-	-	-	-
71	Cat 4.3-Host/Remote MSG													
72	Joint (x/WATS)	Ln72a*66	-	-		-		-		-		-	-	-
73	WATS	Direct	-	-	-	-	-	-	-	-	-	-	-	-
74	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
75	Total Cat 4	Ln46..62+67..74	2,183,728	667,014	373,932	-	-	49,607	-	508,217	4,256	180,566	-	400,136
76	TOTAL COE-TRANSMISSION	Ln75	2,183,728	667,014	373,932	-	-	49,607	-	508,217	4,256	180,566	-	400,136
77	Distribution of Line 76	Ln76/76a	100.0000%	30.5448%	17.1236%	-	-	2.2717%	-	23.2729%	0.1949%	8.2687%	-	18.3235%
78	TOTAL CENTRAL OFFICE EQUIP	Ln23+36+76	3,258,386	1,580,474	373,932	-	-	49,607	-	508,217	4,256	180,566	-	561,335
79	Distribution of Line 78	Ln78/78a	100.0000%	48.5048%	11.4760%	-	-	1.5224%	-	15.5972%	0.1306%	5.5416%	-	17.2274%

				INTERSTATE TOLL				INTRASTATE TOLL				LOCAL		
			TOTAL COMPANY	InterLATA MSG	InterLATA PL	IntraLATA MSG	IntraLATA PL	InterLATA MSG	InterLATA PL	IntraLATA MSG	IntraLATA PL	EAS	User Defined	Other
LINE	DESCRIPTION	SOURCE	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
	ASSIGNMENT OF COE CAT 4.23													
80	COE Cat 4.23 Terms -	Records	101.00	-	-	-	-	-	-	-	-	-	-	-
	-Joint Message Total Terminations		101											
81	COE Cat 4.23 - Terms	Note 1	824,702	-	-	-	-	-	-	-	-	-	-	-
82	-Joint Message Total Allocated Investment	Note 1	824,702											

Note 1: Cost per termination = 8,165.37

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INFORMATION ORIGIN/TERM EQUIPMENT

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL InterLATA MSG (b)	INTERSTATE TOLL InterLATA PL (c)	INTERSTATE TOLL IntraLATA MSG (d)	INTERSTATE TOLL IntraLATA PL (e)	INTRASTATE TOLL InterLATA MSG (f)	INTRASTATE TOLL InterLATA PL (g)	INTRASTATE TOLL IntraLATA MSG (h)	INTRASTATE TOLL IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
	SEPARATIONS FACTORS													
1	Gross Allocator (Trans SPF)	Records	100.0000%	25.0000%		-		2.2230%		22.7770%		-	-	50.0000%
2	REL MOU's - Coinless Pub Tel	Records	-	-		-		-		-		-	-	-
	IOT EQUIPMENT SEPARATION													
3	2310 Info Orig/Term Equip													
4	Cat 1-Other IOT	Ln4a*1	-	-		-		-		-		-	-	-
5	Coinls Pub Tel Eq	Ln5a*2	-	-		-		-		-		-	-	-
6	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
7	Total Category 1	Ln4..6	-	-	-	-	-	-	-	-	-	-	-	-
8	Distribution of Line 7	Ln7/7a	-	-	-	-	-	-	-	-	-	-	-	-
9	Cat 2-Cust Prem Equip	Direct	-											-
10	Distribution of Line 9	Ln9/9a	-	-	-	-	-	-	-	-	-	-	-	-
11	TOTAL INFO ORIG/TERM EQUIP	Ln7+9	-	-	-	-	-	-	-	-	-	-	-	-
12	Distribution of Line 11	Ln11/11a	-	-	-	-	-	-	-	-	-	-	-	-

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CABLE AND WIRE FACILITIES

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Sheet 1 of 2

			INTERSTATE TOLL				INTRASTATE TOLL				LOCAL		
			InterLATA		IntraLATA		InterLATA		IntraLATA				
		TOTAL COMPANY	MSG	PL	MSG	PL	MSG	PL	MSG	PL	EAS	User Defined	Other
	SOURCE	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
SEPARATIONS FACTORS													
1 Gross Allocator Pct (Trans SPF)	Records	100.0000%	25.0000%		-		2.2230%		22.7770%		-	-	50.0000%
2 REL MOU's - Exchange Trunk	Records	-	-		-		-		-		-	-	-
3 WB Line	Records	-		-		-		-		-	-	-	-
4 MOU Pct-Ex Trk WB	Records	-	-	-	-	-	-	-	-	-	-	-	-
C&WF CAT 1-2 SEPARATION													
5 2410 Cable & Wire Facilities													
6 Cat 1-Exch Line x/WB													
7 1.1 Intra PL & WATS	Ln22e..i	-						-		-	-	-	-
8 1.2 Inter PL & WATS	Ln22c..d	-		-		-							
9 1.3 Jointly Used	Ln22b*1	5,020,185	1,255,046		-		111,599		1,143,448		-	-	2,510,093
10 Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
11 Total Category 1	Ln7..10	5,020,185	1,255,046	-	-	-	111,599	-	1,143,448	-	-	-	2,510,093
12 Cat 2-WB & Exch Trunk													
13 Ex Trk - joint message	Ln13a*2	-	-		-		-		-		-	-	-
14 Ex Trk - EAS	Direct	251,565									251,565		
15 Ex Line WB	Ln15a*3	-		-		-		-		-	-	-	-
16 WB Line	Direct	53,047	-	39,935	-	-	-	-	-	13,113	-	-	-
17 WB Trunk	Ln17a*4	-	-	-	-	-	-	-	-		-	-	-
18 WB Trunk DA	Direct	-	-	-	-	-	-	-	-	-	-	-	-
19 Total Category 2		304,612	-	39,935	-	-	-	-	-	13,113	251,565	-	-

				INTERSTATE TOLL		INTRASTATE TOLL				
LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	Joint MSG (b)	InterLATA PL (c)	IntraLATA PL (d)	InterLATA PL (e)	IntraLATA PL (f)	EAS (g)	User Defined (h)	Other (i)
	ASSIGNMENT OF C&WF CAT 1										
20	C&WF Cat 1 Working Loops	Records	767	767	-	-	-	-	-	-	-
21	Distribution of Line 21	Ln20/20a	100.0000%	100.0000%	-	-	-	-	-	-	-
22	Cat 1-Ex Line x/WB	Ln22a*21	5,020,185	5,020,185	-	-	-	-	-	-	-

Note 1: Cost per loop = 6,549.4912

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CABLE AND WIRE FACILITIES

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Sheet 2 of 2

			INTERSTATE TOLL				INTRASTATE TOLL				LOCAL		
		TOTAL COMPANY	InterLATA MSG	InterLATA PL	IntraLATA MSG	IntraLATA PL	InterLATA MSG	InterLATA PL	IntraLATA MSG	IntraLATA PL	EAS	User Defined	Other
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
SEPARATIONS FACTORS													
23 Interexchange Trk WB	Records	-		-		-		-		-	-	-	-
24 CMM Pct-IX x/WB	Records	100.0000%	55.9410%		-		4.1340%		39.9250%		-	-	-
25 C&WF TWX Connect Min Miles Pct-IT	Records	100.0000%	55.9410%		-		4.1340%		39.9250%		-	-	-
26 C&WF TWX Connect Min Miles Pct-Rmt	Records	100.0000%	55.9410%		-		4.1340%		39.9250%		-	-	-
27 Host/Remote MOU Miles Pct	Records	-	-		-		-		-		-	-	-
C&WF CAT 3-4 SEPARATION													
28 Cat 3-Interexchange C&WF													
29 WB PL - Direct Assignment	Direct	7,132	-	7,132	-	-	-	-	-	-	-	-	-
30 WB - Joint Message	Ln30a*23	-	-	-	-	-	-	-	-	-	-	-	-
31 Joint MSG x/WB	Ln48b*24	515,197	288,206		-		21,298		205,692		-	-	-
32 PL, TWX & Local x/WB	Ln49c..i	-		-		-		-		-	-	-	-
33 Joint TWX-IT	Ln49j*25	-	-		-		-		-		-	-	-
34 Joint TWX-Rmt	Ln49k*26	-	-		-		-		-		-	-	-
35 Direct Assignment - Nonaccess	Direct	-	-	-	-	-	-	-	-	-	-	-	-
36 Total Category 3	Ln28..35	522,329	288,206	7,132	-	-	21,298	-	205,692	-	-	-	-
37 Cat 4-Host/Remote C&WF													
38 Joint (x/WATS)	Ln38a*27	-	-		-		-		-		-	-	-
39 WATS	Direct	-	-	-	-	-	-	-	-	-	-	-	-
40 Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
41 Total Category 4	Ln38..40	-	-	-	-	-	-	-	-	-	-	-	-
42 TOTAL CABLE & WIRE FACILITIES	Ln11+19+36+41	5,847,126	1,543,253	47,066	-	-	132,897	-	1,349,140	13,113	251,565	-	2,510,093
43 Distribution of Line 42	Ln42/42a	100.0000%	26.3934%	0.8049%	-	-	2.2729%	-	23.0736%	0.2243%	4.3024%	-	42.9287%

				INTERSTATE TOLL		INTRASTATE TOLL						
LINE	DESCRIPTION	SOURCE	TOTAL COMPANY	Joint MSG Excl TWX	Inter LATA	Intra LATA	Inter LATA	Intra LATA	EAS	User Defined	Other	Jt MSG TWX Intertoll	Remote
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
	ASSIGNMENT OF C&WF CAT 3												
44	Equiv IX Circ Miles-MSG	Records	1,285	1,285.24									
45	-PL,TWX&Local	Records			-	-	-	-	-	-	-	-	-
46	Distribution of Line 44	Ln44/44a	100.0000%	100.0000%									
47	Distribution of Line 45	Ln45/44a			-	-	-	-	-	-	-	-	-
48	Cat 3-All Other x/WB-MSG	Ln48a*46	515,197	515,197									
49	-PL,TWX&Local	Ln48a*47			-	-	-	-	-	-	-	-	-

Note 1: Cost per circuit mile = 400.86

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AMORTIZABLE ASSETS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL InterLATA MSG (b)	INTERSTATE TOLL InterLATA PL (c)	INTERSTATE TOLL IntraLATA MSG (d)	INTERSTATE TOLL IntraLATA PL (e)	INTRASTATE TOLL InterLATA MSG (f)	INTRASTATE TOLL InterLATA PL (g)	INTRASTATE TOLL IntraLATA MSG (h)	INTRASTATE TOLL IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
	SEPARATIONS FACTORS													
1	Land & Support Assets Distr	,Ln14	100.0000%	34.3059%	4.6236%	-	-	2.0043%	-	20.3982%	0.1907%	4.7458%	-	33.7315%
2	2210 COE-Switch Distr	,Ln37	100.0000%	85.0000%	-	-	-	-	-	-	-	-	-	15.0000%
3	2220 COE-Operator Systems Distr	,Ln24	-	-	-	-	-	-	-	-	-	-	-	-
4	2230 COE-Transmission Distr	,Ln77	100.0000%	30.5448%	17.1236%	-	-	2.2717%	-	23.2729%	0.1949%	8.2687%	-	18.3235%
5	2310 IOT Distr	,Ln12	-	-	-	-	-	-	-	-	-	-	-	-
6	2410 C&WF Distr	,Ln43	100.0000%	26.3934%	0.8049%	-	-	2.2729%	-	23.0736%	0.2243%	4.3024%	-	42.9287%
7	2001 TPIS	,Ln8	100.0000%	34.3059%	4.6236%	-	-	2.0043%	-	20.3982%	0.1907%	4.7458%	-	33.7315%
8	2001 TPIS incl 2680	S-2,Ln11	100.0000%	34.3059%	4.6236%	-	-	2.0043%	-	20.3982%	0.1907%	4.7458%	-	33.7315%
	TANGIBLE ASSETS-CAPITAL LEASES SEP													
9	2680 Tangible Assets - Capital Leases													
10	2110 Land & Supt Assets	Ln10a*1	-	-	-	-	-	-	-	-	-	-	-	-
11	2210 COE-Switching	Ln11a*2	-	-	-	-	-	-	-	-	-	-	-	-
12	2220 COE-Operator	Ln12a*3	-	-	-	-	-	-	-	-	-	-	-	-
13	2230 COE-Transmission	Ln13a*4	-	-	-	-	-	-	-	-	-	-	-	-
14	2310 IOT	Ln14a*5	-	-	-	-	-	-	-	-	-	-	-	-
15	2410 C&WF	Ln15a*6	-	-	-	-	-	-	-	-	-	-	-	-
16	Not classified by account	Ln16a*7	30,376	10,421	1,404	-	-	609	-	6,196	58	1,442	-	10,246
17	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
18	TOTAL CAPITAL LEASES	Ln10..17	30,376	10,421	1,404	-	-	609	-	6,196	58	1,442	-	10,246
19	Distribution of Line 18	Ln18/18a	100.0000%	34.3059%	4.6236%	-	-	2.0043%	-	20.3982%	0.1907%	4.7458%	-	33.7315%
	TANGIBLE ASSETS-LEASEHLD IMPROVE SEP													
20	2680 Tangible Assets - Leasehld Improve													
21	2110 Land & Supt Assets	Ln21a*1	-	-	-	-	-	-	-	-	-	-	-	-
22	2210 COE-Switching	Ln22a*2	-	-	-	-	-	-	-	-	-	-	-	-
23	2220 COE-Operator	Ln23a*3	-	-	-	-	-	-	-	-	-	-	-	-
24	2230 COE-Transmission	Ln24a*4	-	-	-	-	-	-	-	-	-	-	-	-
25	2310 IOT	Ln25a*5	-	-	-	-	-	-	-	-	-	-	-	-
26	2410 C&WF	Ln26a*6	-	-	-	-	-	-	-	-	-	-	-	-
27	Not classified by account	Ln27a*7	-	-	-	-	-	-	-	-	-	-	-	-
28	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
29	TOTAL LEASEHOLD IMPROVEMENTS	Ln21..28	-	-	-	-	-	-	-	-	-	-	-	-
30	Distribution of Line 29	Ln29/29a	-	-	-	-	-	-	-	-	-	-	-	-
31	TOTAL TANGIBLE ASSETS	Ln18+29	30,376	10,421	1,404	-	-	609	-	6,196	58	1,442	-	10,246
32	Distribution of Line 31	Ln31/31a	100.0000%	34.3059%	4.6236%	-	-	2.0043%	-	20.3982%	0.1907%	4.7458%	-	33.7315%
	INTANGIBLE ASSETS SEPARATION													
33	2690 Intangible Assets	Ln33a*8	-	-	-	-	-	-	-	-	-	-	-	-
34	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
35	TOTAL INTANGIBLE ASSETS	Ln33..34	-	-	-	-	-	-	-	-	-	-	-	-
36	Distribution of Line 35	Ln35/35a	-	-	-	-	-	-	-	-	-	-	-	-

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TELECOMMUNICATIONS PLANT - OTHER ACCOUNTS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL InterLATA MSG (b)	INTERSTATE TOLL InterLATA PL (c)	INTERSTATE TOLL IntraLATA MSG (d)	INTERSTATE TOLL IntraLATA PL (e)	INTRASTATE TOLL InterLATA MSG (f)	INTRASTATE TOLL InterLATA PL (g)	INTRASTATE TOLL IntraLATA MSG (h)	INTRASTATE TOLL IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
	SEPARATIONS FACTORS													
1	2001 TPIS Distr	,Ln15	100.0000%	34.3059%	4.6236%	-	-	2.0043%	-	20.3982%	0.1907%	4.7458%	-	33.7315%
2	2410 C&WF Distr	,Ln43	100.0000%	26.3934%	0.8049%	-	-	2.2729%	-	23.0736%	0.2243%	4.3024%	-	42.9287%
3	Equal Access MOU Pct	Records	-	-		-		-		-		-	-	-
	OTHER ACCOUNTS SEPARATION													
4	2002 Prop Hld Fut Telecom Use	Ln4a*1	2,000	686	92	-	-	40	-	408	4	95	-	675
5	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
6	TOTAL PROP HLD FUT TELECOM USE	Ln4..5	2,000	686	92	-	-	40	-	408	4	95	-	675
7	Distribution of Line 6	Ln6/6a	100.0000%	34.3059%	4.6236%	-	-	2.0043%	-	20.3982%	0.1907%	4.7458%	-	33.7315%
8	2003 Plt Under Constr	Ln8a*1	75,500	25,901	3,491	-	-	1,513	-	15,401	144	3,583	-	25,467
9	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
10	TOTAL PLT UNDER CONSTR	Ln8..9	75,500	25,901	3,491	-	-	1,513	-	15,401	144	3,583	-	25,467
11	Distribution of Line 10	Ln10/10a	100.0000%	34.3059%	4.6236%	-	-	2.0043%	-	20.3982%	0.1907%	4.7458%	-	33.7315%
12	2005 Telecom Plant Adjust	Ln12a*1	-	-	-	-	-	-	-	-	-	-	-	-
13	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
14	TOTAL TELECOM PLANT ADJUST	Ln12..13	-	-	-	-	-	-	-	-	-	-	-	-
15	Distribution of Line 14	Ln14/14a	-	-	-	-	-	-	-	-	-	-	-	-
	MISC ACCOUNTS SEPARATION													
16	1402 Class B RTB Stock	Ln16a*1	-	-	-	-	-	-	-	-	-	-	-	-
17	1438 Deferred Charges	Ln17a*1	-	-	-	-	-	-	-	-	-	-	-	-
18	1220 Material & Supl x/CPE	Ln18a*2	218,872	57,768	1,762	-	-	4,975	-	50,502	491	9,417	-	93,959
19	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
20	TOTAL MATERIALS AND SUPPLIES	Ln18..19	218,872	57,768	1,762	-	-	4,975	-	50,502	491	9,417	-	93,959
21	Cash Working Capital	CWC	166,142	76,306	3,900	-	-	1,262	-	15,002	96	2,875	-	66,702
	EQUAL ACCESS INVESTMENT SEPARATION													
22	Equal Access Gross Investment	Ln22a*3	-	-		-		-		-		-	-	-
23	Equal Access Gross Investment - DA	Direct	-	-		-		-		-		-	-	-
24	Accum Depreciation	Ln24a*3	-	-		-		-		-		-	-	-
25	Deferred Oper Inc Taxes	Ln25a*3	-	-		-		-		-		-	-	-
26	Unamortized Expenses	Ln26a*3	-	-		-		-		-		-	-	-
27	TOTAL NET EQUAL ACCESS INVESTMENT	Ln22-24-25+26	-	-	-	-	-	-	-	-	-	-	-	-
28	Distribution of Line 27	Ln27/27a	-	-	-	-	-	-	-	-	-	-	-	-
	INVEST ALLOW/DISALLOW SEPARATION													
29	Investment Allow/Disallowances	Ln29a*1	-	-	-	-	-	-	-	-	-	-	-	-
30	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
31	TOTAL INVEST ALLOW/DISALLOWANCES	Ln29..30	-	-	-	-	-	-	-	-	-	-	-	-

Rural Telephone Company - Idaho
Study Area: 472233
Study Year: 2007

CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL InterLATA MSG (b)	INTERSTATE TOLL InterLATA PL (c)	INTERSTATE TOLL IntraLATA MSG (d)	INTERSTATE TOLL IntraLATA PL (e)	INTRASTATE TOLL InterLATA MSG (f)	INTRASTATE TOLL InterLATA PL (g)	INTRASTATE TOLL IntraLATA MSG (h)	INTRASTATE TOLL IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
	SEPARATIONS FACTORS													
1	2001 TPIS Distr	,Ln15	100.0000%	34.3059%	4.6236%	-	-	2.0043%	-	20.3982%	0.1907%	4.7458%	-	33.7315%
2	2003 PUC-Pct	,Ln11	100.0000%	34.3059%	4.6236%	-	-	2.0043%	-	20.3982%	0.1907%	4.7458%	-	33.7315%
3	Corp Oper Expenses Distr	,Ln17	100.0000%	42.9770%	6.0464%	-	-	1.7796%	-	19.2569%	0.1395%	4.2064%	-	25.5942%
4	2680 Capital Leases Distr	,Ln19	100.0000%	34.3059%	4.6236%	-	-	2.0043%	-	20.3982%	0.1907%	4.7458%	-	33.7315%
5	Net Telecom Plant Distrexcl 4040, 4310	,Ln37	100.0000%	27.8897%	3.7788%	-	-	2.2750%	-	23.1383%	0.1557%	4.8848%	-	37.8776%
6	2110 Support Assets Distr	,Ln9	100.0000%	34.3059%	4.6236%	-	-	2.0043%	-	20.3982%	0.1907%	4.7458%	-	33.7315%
7	2210 COE-Switching Distr	,Ln37	100.0000%	85.0000%	-	-	-	-	-	-	-	-	-	15.0000%
8	2220 COE-Operator Distr	,Ln24	-	-	-	-	-	-	-	-	-	-	-	-
9	2230 COE-Transmission Distr	,Ln77	100.0000%	30.5448%	17.1236%	-	-	2.2717%	-	23.2729%	0.1949%	8.2687%	-	18.3235%
10	2310 IOT Distr	,Ln12	-	-	-	-	-	-	-	-	-	-	-	-
11	2410 C&WF Distr	,Ln43	100.0000%	26.3934%	0.8049%	-	-	2.2729%	-	23.0736%	0.2243%	4.3024%	-	42.9287%
12	COE, IOT, C&WF	,Ln8	100.0000%	34.3059%	4.6236%	-	-	2.0043%	-	20.3982%	0.1907%	4.7458%	-	33.7315%
13	Big Three Expenses Distr	,Ln6	100.0000%	38.9602%	6.4723%	-	-	1.9050%	-	20.6134%	0.1494%	4.5027%	-	27.3971%
	OTHER INCOME SEPARATION													
14	7300 Nonoper Inc & Expenses													
15	Alw Fds Used Dur Constr	Ln15a*2	4,124	1,415	191	-	-	83	-	841	8	196	-	1,391
16	Contributions	Ln16a*3	8,521	3,662	515	-	-	152	-	1,641	12	358	-	2,181
17	Abandoned Construction	Ln17a*1	-	-	-	-	-	-	-	-	-	-	-	-
18	Other Nonoperating Expense	Direct	-											-
19	Fixed Charges													
20	Interest on Capital Leases	Ln20a*4	-	-	-	-	-	-	-	-	-	-	-	-
21	Fixed Charges Excl Capital Leases	Ln21a*5	99,561	27,767	3,762	-	-	2,265	-	23,037	155	4,863	-	37,711
22	Amortization of Debt Discount	Ln22a*5	-	-	-	-	-	-	-	-	-	-	-	-
23	Other Interest	Ln23a*5	-	-	-	-	-	-	-	-	-	-	-	-
24	TOTAL FIXED CHARGES	Ln20..21	99,561	27,767	3,762	-	-	2,265	-	23,037	155	4,863	-	37,711
25	5240 Rent Revenues													
26	Support Assets	Ln26a*6	-	-	-	-	-	-	-	-	-	-	-	-
27	COE-Switching	Ln27a*7	-	-	-	-	-	-	-	-	-	-	-	-
28	COE-Operator	Ln28a*8	-	-	-	-	-	-	-	-	-	-	-	-
29	COE-Transmission	Ln29a*9	-	-	-	-	-	-	-	-	-	-	-	-
30	Info Orig/Term Equip	Ln30a*10	-	-	-	-	-	-	-	-	-	-	-	-
31	C&WF	Ln31a*11	-	-	-	-	-	-	-	-	-	-	-	-
32	Not Classified by Acct	Ln32a*1, Direct	-	-	-	-	-	-	-	-	-	-	-	-
33	UNBUNDLED NETWORK ELEMENTS													
34	C&WF - Unbundled Loop	,Ln41* Ln34	-	-	-	-	-	-	-	-	-	-	-	-
35	Operator Systems	,Ln24* Ln35	-	-	-	-	-	-	-	-	-	-	-	-
36	Tandem Switching	,Ln29* Ln36	-	-	-	-	-	-	-	-	-	-	-	-
37	Local Switching	,Ln34* Ln37	-	-	-	-	-	-	-	-	-	-	-	-
38	Transport Termination	,Ln65* Ln38	-	-	-	-	-	-	-	-	-	-	-	-
39	Transport Facility	,Ln65* Ln39	-	-	-	-	-	-	-	-	-	-	-	-
40	SS7	,Ln75* Ln40	-	-	-	-	-	-	-	-	-	-	-	-
41	OSS	Ln41a*1	-	-	-	-	-	-	-	-	-	-	-	-
42	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
43	TOTAL RENT REVENUES	Ln26..42	-	-	-	-	-	-	-	-	-	-	-	-
	INCOME TAX ADJUSTMENTS SEPARATIONS													
44	ITC Amortization - Federal	Ln44a*1	-	-	-	-	-	-	-	-	-	-	-	-
45	ITC Amortization - State	Ln45a*1	-	-	-	-	-	-	-	-	-	-	-	-
46	TOTAL ITC AMORTIZATION	Ln44..45	-	-	-	-	-	-	-	-	-	-	-	-
47	Amortization of Excess Def Taxes	Ln47a*1	-	-	-	-	-	-	-	-	-	-	-	-
48	Capitalized Payroll Taxes	Ln48a*1	-	-	-	-	-	-	-	-	-	-	-	-
49	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
50	TOTAL CAPITALIZED PAYROLL TAXES	Ln48..49	-	-	-	-	-	-	-	-	-	-	-	-
51	Depreciation Adjustments	Ln51a*1	-	-	-	-	-	-	-	-	-	-	-	-
52	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
53	TOTAL DEPRECIATION ADJUSTMENTS	Ln51..52	-	-	-	-	-	-	-	-	-	-	-	-
54	Uncollectibles - Joint Message	Direct	(114)	-	-	-	-	-	-	-	-	-	-	(114)
55	Uncollectibles - End User CCL	Direct	-	-	-	-	-	-	-	-	-	-	-	-
56	Uncollectibles - Interexchange Carrier	Direct	-	-	-	-	-	-	-	-	-	-	-	-
57	TOTAL UNCOLLECTIBLES	Ln54..56	(114)	-	-	-	-	-	-	-	-	-	-	(114)
58	Misc Inc Adjustments													
59	Inc Adj Alloc on 2001	Ln59a*1	-	-	-	-	-	-	-	-	-	-	-	-
60	Inc Adj Alloc on 2001 - Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
61	Inc Adj Alloc on Big 3 Exp	Ln61a*13	-	-	-	-	-	-	-	-	-	-	-	-
62	Inc Adj Alloc on Big 3 Exp - Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
63	TOTAL MISC INC ADJUSTMENTS	Ln59..61	-	-	-	-	-	-	-	-	-	-	-	-

Rural Telephone Company - Idaho
Study Area: 472233
Study Year: 2007

PLANT SPECIFIC EXPENSES

S-11

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL InterLATA MSG (b)	INTERSTATE TOLL InterLATA PL (c)	INTERSTATE TOLL IntraLATA MSG (d)	INTERSTATE TOLL IntraLATA PL (e)	INTRASTATE TOLL InterLATA MSG (f)	INTRASTATE TOLL InterLATA PL (g)	INTRASTATE TOLL IntraLATA MSG (h)	INTRASTATE TOLL IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
	SEPARATIONS FACTORS													
1	2110 Land & Supt Assts Distr	,Ln14	100.0000%	34.3059%	4.6236%	-	-	2.0043%	-	20.3982%	0.1907%	4.7458%	-	33.7315%
2	Total COE Distr + EA Distr	,Ln79 incl EA	100.0000%	48.5048%	11.4760%	-	-	1.5224%	-	15.5972%	0.1306%	5.5416%	-	17.2274%
3	2310 IOT Cat 1-Other Distr	,Ln1	100.0000%	25.0000%	-	-	-	2.2230%	-	22.7770%	-	-	-	50.0000%
4	2310 IOT Cat 2-CPE Distr	,Ln10	-	-	-	-	-	-	-	-	-	-	-	-
5	2410 C&WF Distr	,Ln43	100.0000%	26.3934%	0.8049%	-	-	2.2729%	-	23.0736%	0.2243%	4.3024%	-	42.9287%
	PLANT SPECIFIC EXPENSES SEPARATION													
6	6110 Network Support Expenses	Ln6a*1	23,539	8,075	1,088	-	-	472	-	4,802	45	1,117	-	7,940
7	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
8	TOTAL NETWORK SUPPORT EXPENSES	Ln6..7	23,539	8,075	1,088	-	-	472	-	4,802	45	1,117	-	7,940
9	6120 General Support Expenses	Ln9a*1	189,244	64,922	8,750	-	-	3,793	-	38,602	361	8,981	-	63,835
10	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
11	TOTAL GENERAL SUPPORT EXPENSES	Ln9..10	189,244	64,922	8,750	-	-	3,793	-	38,602	361	8,981	-	63,835
12	6210 COE Switching Expenses	Ln12a*2	90,387	43,842	10,373	-	-	1,376	-	14,098	118	5,009	-	15,571
13	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
14	TOTAL COE SWITCHING EXPENSES	Ln12..13	90,387	43,842	10,373	-	-	1,376	-	14,098	118	5,009	-	15,571
15	6220 COE Operator Systems Expenses	Ln15a*2	-	-	-	-	-	-	-	-	-	-	-	-
16	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
17	TOTAL COE OPERATOR SYS EXPENSES	Ln15..16	-	-	-	-	-	-	-	-	-	-	-	-
18	6230 COE Transmission Expenses	Ln18a*2	333,061	161,551	38,222	-	-	5,071	-	51,948	435	18,457	-	57,378
19	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
20	TOTAL COE TRANSMISSION EXPENSES	Ln18..19	333,061	161,551	38,222	-	-	5,071	-	51,948	435	18,457	-	57,378
21	TOTAL COE EXPENSES	Ln14+17+20	423,448	205,393	48,595	-	-	6,447	-	66,046	553	23,466	-	72,949
22	6310 IOT Equip Expenses													
23	Cat 1-Other IOT Eq Expenses	Ln23a*3	-	-	-	-	-	-	-	-	-	-	-	-
24	Cat 2-Cust Prem Equip Exp	Ln24a*4	-	-	-	-	-	-	-	-	-	-	-	-
25	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
26	TOTAL IOT EXPENSES	Ln23..25	-	-	-	-	-	-	-	-	-	-	-	-
27	6410 C&WF Expenses	Ln27a*5	229,964	60,695	1,851	-	-	5,227	-	53,061	516	9,894	-	98,720
28	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
29	TOTAL C&WF EXPENSES	Ln27..28	229,964	60,695	1,851	-	-	5,227	-	53,061	516	9,894	-	98,720
30	Plt Spec Exp x/6110,6120	Ln21+26+29	653,412	266,088	50,446	-	-	11,674	-	119,107	1,069	33,360	-	171,670
31	TOTAL PLANT SPEC OPER EXP	Ln8+11+30	866,195	339,085	60,284	-	-	15,938	-	162,511	1,475	43,458	-	243,444
32	Distribution of Line 31	Ln31/31a	100.0000%	39.1465%	6.9596%	-	-	1.8400%	-	18.7614%	0.1702%	5.0171%	-	28.1050%

Rural Telephone Company - Idaho
Study Area: 472233
Study Year: 2007

PLANT NONSPECIFIC EXPENSES

S-12

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL InterLATA MSG (b)	INTERSTATE TOLL InterLATA PL (c)	INTERSTATE TOLL IntraLATA MSG (d)	INTERSTATE TOLL IntraLATA PL (e)	INTRASTATE TOLL InterLATA MSG (f)	INTRASTATE TOLL InterLATA PL (g)	INTRASTATE TOLL IntraLATA MSG (h)	INTRASTATE TOLL IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
	SEPARATIONS FACTORS													
1	2001 TPIS Distr	,Ln15	100.0000%	34.3059%	4.6236%	-	-	2.0043%	-	20.3982%	0.1907%	4.7458%	-	33.7315%
2	Total COE, IOT, C&WF Distr	,Ln7+9	100.0000%	34.3059%	4.6236%	-	-	2.0043%	-	20.3982%	0.1907%	4.7458%	-	33.7315%
3	2110 Support Assets Distr	,Ln9	100.0000%	34.3059%	4.6236%	-	-	2.0043%	-	20.3982%	0.1907%	4.7458%	-	33.7315%
4	2210 COE-Switching Distr	,Ln49	100.0000%	85.0000%	-	-	-	-	-	-	-	-	-	15.0000%
5	2220 COE-Operator Distr	,Ln24	-	-	-	-	-	-	-	-	-	-	-	-
6	2230 COE-Transmission Distr	,Ln77	100.0000%	30.5448%	17.1236%	-	-	2.2717%	-	23.2729%	0.1949%	8.2687%	-	18.3235%
7	2310 IOT Distr	,Ln12	-	-	-	-	-	-	-	-	-	-	-	-
8	2410 C&WF Distr	,Ln43	100.0000%	26.3934%	0.8049%	-	-	2.2729%	-	23.0736%	0.2243%	4.3024%	-	42.9287%
9	2002 Prop Hld Ft Tel Use Distr	,Ln7	100.0000%	34.3059%	4.6236%	-	-	2.0043%	-	20.3982%	0.1907%	4.7458%	-	33.7315%
10	2680 Capital Leases Distr	,Ln19	100.0000%	34.3059%	4.6236%	-	-	2.0043%	-	20.3982%	0.1907%	4.7458%	-	33.7315%
11	2680 Leasehold Improvements Distr	,Ln30	-	-	-	-	-	-	-	-	-	-	-	-
12	2690 Intangible Assets Distr	,Ln36	-	-	-	-	-	-	-	-	-	-	-	-
13	2005 Telecom Plt Adjustment	,Ln15	-	-	-	-	-	-	-	-	-	-	-	-
	PLANT NONSPECIFIC EXP SEPARATION													
14	6510 Oth Prop Plant & Eq Exp	Ln14a*1	1,450	497	67	-	-	29	-	296	3	69	-	489
15	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
16	TOTAL OTH PROP PLANT & EQ EXP	Ln14..15	1,450	497	67	-	-	29	-	296	3	69	-	489
17	6530 Network Operations Exp	Ln17a*2	113,416	38,908	5,244	-	-	2,273	-	23,135	216	5,383	-	38,257
18	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
19	TOTAL NETWORK OPERATIONS EXP	Ln17..18	113,416	38,908	5,244	-	-	2,273	-	23,135	216	5,383	-	38,257
20	6540 Access Expenses													
21	Access Expense x/Federal Support	Direct	-	-	-	-	-	-	-	-	-	-	-	-
22	Federal Support	Direct	-	-	-	-	-	-	-	-	-	-	-	-
23	TOTAL ACCESS EXPENSES	Ln21..22	-	-	-	-	-	-	-	-	-	-	-	-
24	6560 Depr and Amort Expenses													
25	Depr - Support Assets	Ln25a*3	26,605	9,127	1,230	-	-	533	-	5,427	51	1,263	-	8,974
26	Depr - Support Assets - Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
27	Depr - COE-Switching	Ln27a*4	14,107	11,991	-	-	-	-	-	-	-	-	-	2,116
28	Depr - COE-Switching - Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
29	Depr - COE-Operator	Ln29a*5	-	-	-	-	-	-	-	-	-	-	-	-
30	Depr - COE-Operator - Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
31	Depr - COE-Transmission	Ln31a*6	195,340	59,666	33,449	-	-	4,437	-	45,461	381	16,152	-	35,793
32	Depr - COE-Transmission - Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
33	Depr - Info Orig/Term Equip	Ln33a*7	-	-	-	-	-	-	-	-	-	-	-	-
34	Depr - Info Orig/Term Equip - Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
35	Depr - Cable & Wire Facilities	Ln35a*8	329,919	87,077	2,656	-	-	7,499	-	76,124	740	14,194	-	141,630
36	Depr - Cable & Wire Facilities - Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
37	Depr-Prop Hld Ft Tel Use	Ln37a*9	-	-	-	-	-	-	-	-	-	-	-	-
38	Amort-Capital Leases	Ln38a*10	915	314	42	-	-	18	-	187	2	43	-	309
39	Amort-Leasehold Improvements	Ln39a*11	-	-	-	-	-	-	-	-	-	-	-	-
40	Amort-Intangible Assets	Ln40a*12	-	-	-	-	-	-	-	-	-	-	-	-
41	Amort-Other	Ln41a*13	-	-	-	-	-	-	-	-	-	-	-	-
42	Amort-Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
43	TOTAL DEPR & AMORT EXPENSES	Ln25..41	566,886	168,175	37,377	-	-	12,488	-	127,199	1,173	31,652	-	188,822
44	TOTAL PLANT NONSPEC OPER EXP	Ln16+19+23+43	681,752	207,581	42,688	-	-	14,790	-	150,629	1,392	37,104	-	227,568
45	Distribution of Line 39	Ln44/44a	100.0000%	30.4481%	6.2615%	-	-	2.1694%	-	22.0945%	0.2042%	5.4424%	-	33.3799%

Rural Telephone Company - Idaho
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CUSTOMER OPERATIONS EXPENSES

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Sheet 1 of 2

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL InterLATA MSG (b)	INTERSTATE TOLL InterLATA PL (c)	INTERSTATE TOLL IntraLATA MSG (d)	INTERSTATE TOLL IntraLATA PL (e)	INTRASTATE TOLL InterLATA MSG (f)	INTRASTATE TOLL InterLATA PL (g)	INTRASTATE TOLL IntraLATA MSG (h)	INTRASTATE TOLL IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
	SEPARATIONS FACTORS													
1	Marketing expense factor	Records	100.0000%	25.3800%	-	-	-	-	-	9.9200%	-	-	-	64.7000%
2	WSWS-Tel Oper Svcs	Records	-	-		-		-		-		-	-	-
3	Subscriber Line MOU	Records	100.0000%	45.8650%		-		3.1110%		31.8750%		-	-	19.1490%
4	EU Service Order Contacts	Records	100.0000%	20.9050%	-	-	-	-	-	79.0950%	-	-	-	-
5	EU Billed Revenue incl CCL	Records	100.0000%	30.8436%	-	-	-	-	-	69.1564%	-	-	-	-
6	EU Billed Inquiry Contacts	Records	100.0000%	30.8436%	-	-	-	-	-	69.1564%	-	-	-	-
7	IX Svc Ord Proc Contacts	Records	100.0000%	33.3333%	-	-	-	-	-	66.6667%	-	-	-	-
8	IX Billed Revenue	Records	100.0000%	33.3333%	-	-	-	-	-	66.6667%	-	-	-	-
9	IX Bill Inq Contacts	Records	100.0000%	33.3333%	-	-	-	-	-	66.6667%	-	-	-	-
10	Public Interest Paystation Revenue	Records	-	-	-	-	-	-	-	-	-	-	-	-
	MARKETING EXPENSES SEPARATION													
11	6610 Marketing Expenses	Ln11a*1	32,990	8,373	-	-	-	-	-	3,273	-	-	-	21,345
12	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
13	TOTAL MARKETING EXPENSES	Ln11..12	32,990	8,373	-	-	-	-	-	3,273	-	-	-	21,345
	SERVICES EXPENSES SEPARATION													
14	6620 Services Expenses													
15	Telephone Operator Service:													
16	Tel Operator Svc	Ln16a*2	-	-		-		-		-		-	-	-
17	Direct Assignment	Direct	2,940	-		-		-		-		-	-	2,940
18	Total Tel Oper Svc Exp	Ln16..17	2,940	-		-		-		-		-	-	2,940
19	Published Direct Listings:													
20	Classified	Direct	-											-
21	TWX	Direct	-											-
22	Alpha	Ln22a*3	87	40		-		3		28		-	-	17
23	Foreign	Direct	-	-		-		-		-		-	-	-
24	Total Publ Direct List	Ln20..23	87	40		-		3		28		-	-	17
25	All Other:													
26	Cat 1-LBOE EU Svc Ord Proc													
27	Presubscription	Direct	4,194	4,194										
28	Other	Ln28a*4	12,582	2,630	-	-	-	-	-	9,952	-	-	-	-
29	Cat 1-LBOE EU Pmt & Col													
30	- CII	Direct	-	-										
31	- Other	Ln29a*5	12,582	3,881	-	-	-	-	-	8,701	-	-	-	-
32	Cat 1-LBOE EU Bill Inq													
33	- CII	Direct	-	-										
34	- Other	Ln32a*6	12,582	3,881	-	-	-	-	-	8,701	-	-	-	-
35	Cat 1-LBOE IX Svc Ord Proc	Ln35a*7	-	-	-	-	-	-	-	-	-	-	-	-
36	Cat 1-LBOE IX Pmt & Col	Ln36a*8	-	-	-	-	-	-	-	-	-	-	-	-
37	Cat 1-LBOE IX Bill Inq	Ln37a*9	-	-	-	-	-	-	-	-	-	-	-	-
38	Cat 1-LBOE Cn Col & Admin	Ln38a*10	-	-	-	-	-	-	-	-	-	-	-	-
39	Total Cat 1-LBOE	Ln26..38	41,940	14,586	-	-	-	-	-	27,354	-	-	-	-

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CUSTOMER OPERATIONS EXPENSES

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Sheet 2 of 2

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL InterLATA MSG (b)	INTERSTATE TOLL InterLATA PL (c)	INTERSTATE TOLL IntraLATA MSG (d)	INTERSTATE TOLL IntraLATA PL (e)	INTRASTATE TOLL InterLATA MSG (f)	INTRASTATE TOLL InterLATA PL (g)	INTRASTATE TOLL IntraLATA MSG (h)	INTRASTATE TOLL IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
	SEPARATIONS FACTORS													
40	Relative Toll & Local Msgs Pct	Records	100.0000%	17.9806%		-		1.2230%		80.7964%		-	-	-
41	CABS Pct	Records	100.0000%	50.0000%		-		25.0000%		25.0000%		-	-	-
	SERVICES EXP SEPARATION (CONT'D)													
42	Cat 2-CSE Msg Proc													
43	Joint Message	Ln42a*40	655	118		-		8		529		-	-	-
44	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
45	Cat 2-CSE Other B&C													
46	Direct Assignment	Direct	4,287	1,279	-	-	-	-	-	1,504	-	-	-	1,504
47	End User Common Line	Direct	226	226	-	-	-	-	-	-	-	-	-	-
48	Cat 2-CSE CABS	Ln48a*41	9,734	4,867		-		2,434		2,434		-	-	-
49	Total Cat 2-CSE	Ln42..48	14,902	6,490	-	-	-	2,442	-	4,467	-	-	-	1,504
50	Total All Other Cat 1 & 2	Ln39+49	56,842	21,076	-	-	-	2,442	-	31,821	-	-	-	1,504
51	Distribution of Line 50	Ln50/50a	100.0000%	37.0774%	-	-	-	4.2953%	-	55.9814%	-	-	-	2.6459%
52	Cat 3-All Other CSE	Ln52a*51	-	-	-	-	-	-	-	-	-	-	-	-
53	Cat 3-Direct Assignment	Direct	740	740	-	-	-	-	-	-	-	-	-	-
54	Total All Other Cat 3	Ln52..53	740	740	-	-	-	-	-	-	-	-	-	-
55	Total All Other-Cat 1,2,3	Ln50+54	57,582	21,816	-	-	-	2,442	-	31,821	-	-	-	1,504
56	TOTAL SERVICES EXPENSES	Ln18+24+55	60,609	21,855	-	-	-	2,444	-	31,849	-	-	-	4,461
57	TOTAL CUSTOMER OPER EXPENSES	Ln13+56	93,599	30,228	-	-	-	2,444	-	35,121	-	-	-	25,805
58	Distribution of Line 57	Ln57/57a	100.0000%	32.2955%	-	-	-	2.6114%	-	37.5232%	-	-	-	27.5699%

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CORPORATE OPERATIONS, TAXES, & EQUAL ACCESS EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL InterLATA MSG (b)	INTERSTATE TOLL InterLATA PL (c)	INTERSTATE TOLL IntraLATA MSG (d)	INTERSTATE TOLL IntraLATA PL (e)	INTRASTATE TOLL InterLATA MSG (f)	INTRASTATE TOLL InterLATA PL (g)	INTRASTATE TOLL IntraLATA MSG (h)	INTRASTATE TOLL IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
	SEPARATIONS FACTORS													
1	Big Three Expenses Distr	,Ln6	100.0000%	38.9602%	6.4723%	-	-	1.9050%	-	20.6134%	0.1494%	4.5027%	-	27.3971%
2	2001 TPIS Distr	,Ln15	100.0000%	34.3059%	4.6236%	-	-	2.0043%	-	20.3982%	0.1907%	4.7458%	-	33.7315%
3	Equal Access Invest Distr	,Ln28	-	-	-	-	-	-	-	-	-	-	-	-
4	Net Telecom Plant Distr excl 1220, EA	,Ln37	100.0000%	27.9648%	3.9280%	-	-	2.2752%	-	23.1416%	0.1523%	4.9140%	-	37.6242%
5	Income Tax Distribution	S-3, Ln 27	100.0000%	165.5451%	(53.7489%)	-	-	(17.6580%)	-	(172.1111%)	(1.4936%)	(42.3961%)	-	221.8626%
	CORPORATE OPER EXP SEPARATIONS													
6	6710 Exec & Planning Expenses													
7	EAS	Direct	-									-		
8	All Other	Ln8a*1	103,605	40,365	6,706	-	-	1,974	-	21,356	155	4,665	-	28,385
9	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
10	TOTAL EXEC & PLANNING EXPENSES	Ln7..9	103,605	40,365	6,706	-	-	1,974	-	21,356	155	4,665	-	28,385
11	6720 Gen'l and Admin Expenses													
12	EAS	Direct	-									-		
13	All Other	Ln13a*1	274,793	107,060	17,786	-	-	5,235	-	56,644	410	12,373	-	75,285
14	Direct Assignment	Direct	26,655	26,655	-	-	-	-	-	-	-	-	-	-
15	TOTAL GEN'L & ADMIN EXPENSES	Ln12..14	301,448	133,715	17,786	-	-	5,235	-	56,644	410	12,373	-	75,285
16	TOTAL CORPORATE OPER EXPENSES	Ln10+15	405,053	174,080	24,491	-	-	7,208	-	78,001	565	17,038	-	103,670
17	Distribution of Line 16	Ln16/16a	100.0000%	42.9770%	6.0464%	-	-	1.7796%	-	19.2569%	0.1395%	4.2064%	-	25.5942%
	OPERATING TAXES SEPARATIONS													
18	7200 Operating Taxes (Actual)													
19	Federal Income Taxes	Ln19a*5	105,820	175,180	(56,877)	-	-	(18,686)	-	(182,128)	(1,581)	(44,864)	-	234,775
20	State & Local Income Taxes	Ln20a*5	-	-	-	-	-	-	-	-	-	-	-	-
21	OP FED, STATE, LOCAL TAXES - CWC		105,820	175,180	(56,877)	-	-	(18,686)	-	(182,128)	(1,581)	(44,864)	-	234,775
22	FIT Allowances/Disallowances	Ln22a*2	-	-	-	-	-	-	-	-	-	-	-	-
23	Operating Taxes - Property	Ln23a*2	99,505	34,136	4,601	-	-	1,994	-	20,297	190	4,722	-	33,565
24	Operating Taxes - Other	Ln24a*2	-	-	-	-	-	-	-	-	-	-	-	-
25	Operating Taxes - Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
26	TOTAL OPER TAXES x/FIT,SIT	Ln23..25	99,505	34,136	4,601	-	-	1,994	-	20,297	190	4,722	-	33,565
	OPERATING REVENUE SEPARATIONS													
27	5000 Basic Local Revenue	Direct	224,129	-	-	-	-	-	-	-	-	-	-	224,129
28	5080 Interstate Access/End User Revenue	Direct	1,928,278	1,236,173	-	-	-	-	-	-	-	-	-	692,105
29	5084 State Access/End User Revenue	Direct	350,479	-	-	-	-	-	-	34,351	-	-	-	316,128
30	5100 Long Distance Message Revenue	Direct	-	-	-	-	-	-	-	-	-	-	-	-
31	5200 Miscellaneous Operating Revenue	Direct	4,850	294	-	-	-	-	-	302	-	-	-	4,254
32	7100 Other Operating Income	Direct	-	-	-	-	-	-	-	-	-	-	-	-
33	TOTAL OPERATING REVENUE	Ln27..32	2,507,736	1,236,467	-	-	-	-	-	34,653	-	-	-	1,236,616
	EQUAL ACCESS EXPENSES SEPARATION													
34	Equal Access Expenses	Ln34a*3	-	-	-	-	-	-	-	-	-	-	-	-
35	TOTAL EQUAL ACCESS EXPENSES	Ln34..34	-	-	-	-	-	-	-	-	-	-	-	-
	ALLOWANCES AND DISALLOWANCES													
36	Expense Allowances/Disallowances													
37	Interest on Customer Deposits	Ln37a*4	-	-	-	-	-	-	-	-	-	-	-	-
38	Other Interest Deduction	Ln37a*4	-	-	-	-	-	-	-	-	-	-	-	-
39	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
40	TOTAL EXPENSE ALLOW/DISALLOWANCES	Ln37..38	-	-	-	-	-	-	-	-	-	-	-	-

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

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RESERVES & DEFERRALS

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Sheet 1 of 2

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL InterLATA MSG (b)	INTERSTATE TOLL InterLATA PL (c)	INTERSTATE TOLL IntraLATA MSG (d)	INTERSTATE TOLL IntraLATA PL (e)	INTRASTATE TOLL InterLATA MSG (f)	INTRASTATE TOLL InterLATA PL (g)	INTRASTATE TOLL IntraLATA MSG (h)	INTRASTATE TOLL IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
	SEPARATIONS FACTORS													
1	2110 Support Assets Distr	,Ln9	100.0000%	34.3059%	4.6236%	-	-	2.0043%	-	20.3982%	0.1907%	4.7458%	-	33.7315%
2	2210 COE-Switching, incl. EA Distr	S-5,Ln37+S-9,Ln26	100.0000%	85.0000%	-	-	-	-	-	-	-	-	-	15.0000%
3	2220 COE-Operator Distr	,Ln24	-	-	-	-	-	-	-	-	-	-	-	-
4	2230 COE-Transmission Distr	,Ln77	100.0000%	30.5448%	17.1236%	-	-	2.2717%	-	23.2729%	0.1949%	8.2687%	-	18.3235%
5	2310 IOT Distr	,Ln12	-	-	-	-	-	-	-	-	-	-	-	-
6	2410 C&WF Distr	,Ln43	100.0000%	26.3934%	0.8049%	-	-	2.2729%	-	23.0736%	0.2243%	4.3024%	-	42.9287%
7	2001 TPIS x/Land	,Ln18	100.0000%	34.3059%	4.6236%	-	-	2.0043%	-	20.3982%	0.1907%	4.7458%	-	33.7315%
8	General Support, COE, IOT, C&WF	,Ln1+8	100.0000%	34.3059%	4.6236%	-	-	2.0043%	-	20.3982%	0.1907%	4.7458%	-	33.7315%
9	2002 Prop Hld Ftr Tel Use Distr	,Ln7	100.0000%	34.3059%	4.6236%	-	-	2.0043%	-	20.3982%	0.1907%	4.7458%	-	33.7315%
10	2680 Captial Leases Distr	,Ln19	100.0000%	34.3059%	4.6236%	-	-	2.0043%	-	20.3982%	0.1907%	4.7458%	-	33.7315%
11	2680 Leasehold Improvements	,Ln30	-	-	-	-	-	-	-	-	-	-	-	-
12	2690 Intangible Assets Distr	,Ln36	-	-	-	-	-	-	-	-	-	-	-	-
13	2005 Telecom Plt Adjustment	,Ln15	-	-	-	-	-	-	-	-	-	-	-	-
	RESERVES & DEFERRALS SEPARATION													
14	1500 Other Juris Assets - Net	Direct	-	-	-	-	-	-	-	-	-	-	-	-
15	3100 Accum Depr-Tel Plt in Svc													
16	Support Assets	Ln16a*1	603,622	207,078	27,909	-	-	12,099	-	123,128	1,151	28,647	-	203,611
17	Support Assets - Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
18	COE-Switching	Ln18a*2	556,768	473,253	-	-	-	-	-	-	-	-	-	83,515
19	COE - Switching - Direct Assignment	Direct	517,890	440,207	-	-	-	-	-	-	-	-	-	77,684
20	COE - Operator	Ln20a*3	-	-	-	-	-	-	-	-	-	-	-	-
21	COE - Operator - Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
22	COE-Transmission	Ln22a*4	684,233	208,997	117,165	-	-	15,544	-	159,241	1,334	56,577	-	125,376
23	COE - Transmission - Direct Assignment	Direct	672,018	194,679	121,640	-	-	14,610	-	149,678	1,240	60,750	-	129,422
24	Info Orig/Term Equip	Ln24a*5	-	-	-	-	-	-	-	-	-	-	-	-
25	Info Orig/Term Equip - Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
26	C&WF	Ln26a*6	1,374,434	362,759	11,063	-	-	31,239	-	317,131	3,082	59,133	-	590,026
27	C&WF - Direct Assignment	Direct	1,209,425	317,080	12,332	-	-	27,306	-	277,197	5,589	54,196	-	515,726
28	TOTAL ACCUMULATED DEPRECIATION	Ln16..27	5,618,390	2,204,053	290,109	-	-	100,796	-	1,026,374	12,396	259,303	-	1,725,359
29	3200 Accum Depr Property Held													
30	For Future Telecom Use	Ln30a*9	-	-	-	-	-	-	-	-	-	-	-	-
31	3400 Accum Amort-Capital Leases	Ln31a*10	14,005	4,804	648	-	-	281	-	2,857	27	665	-	4,724
32	3400 Accum Amort-Leasehold Improvements	Ln32a*11	-	-	-	-	-	-	-	-	-	-	-	-
33	3500 Accum Amort-Intangible	Ln33a*12	-	-	-	-	-	-	-	-	-	-	-	-
34	3600 Accum Amort-Other	Ln34a*13	-	-	-	-	-	-	-	-	-	-	-	-
35	4040 Customer Deposits	Ln35a*7	4,956	1,700	229	-	-	99	-	1,011	9	235	-	1,672
36	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
37	TOTAL CUSTOMER DEPOSITS	Ln35..36	4,956	1,700	229	-	-	99	-	1,011	9	235	-	1,672
38	4100 Net Cur Def Op Inc Taxes													
39	Support Assets	Ln39a*1	-	-	-	-	-	-	-	-	-	-	-	-
40	COE-Switching	Ln40a*2	-	-	-	-	-	-	-	-	-	-	-	-
41	COE-Operator	Ln41a*3	-	-	-	-	-	-	-	-	-	-	-	-
42	COE-Transmission	Ln42a*4	-	-	-	-	-	-	-	-	-	-	-	-
43	Info Orig/Term Equip	Ln43a*5	-	-	-	-	-	-	-	-	-	-	-	-
44	C&WF	Ln44a*6	-	-	-	-	-	-	-	-	-	-	-	-
45	Not Classified by Acct	Ln45a*8	-	-	-	-	-	-	-	-	-	-	-	-
46	TOTAL NET CUR DEF OP INC TAXES	Ln39..45	-	-	-	-	-	-	-	-	-	-	-	-

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RESERVES & DEFERRALS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL InterLATA MSG (b)	INTERSTATE TOLL InterLATA PL (c)	INTERSTATE TOLL IntraLATA MSG (d)	INTERSTATE TOLL IntraLATA PL (e)	INTRASTATE TOLL InterLATA MSG (f)	INTRASTATE TOLL InterLATA PL (g)	INTRASTATE TOLL IntraLATA MSG (h)	INTRASTATE TOLL IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
	SEPARATIONS FACTORS													
47	Big Three Expenses Distr	,Ln6	100.0000%	38.9602%	6.4723%	-	-	1.9050%	-	20.6134%	0.1494%	4.5027%	-	27.3971%
48	2110 Support Assets Distr	,Ln9	100.0000%	34.3059%	4.6236%	-	-	2.0043%	-	20.3982%	0.1907%	4.7458%	-	33.7315%
49	2210 COE-Switching Distr	,Ln2	100.0000%	85.0000%	-	-	-	-	-	-	-	-	-	15.0000%
50	2220 COE-Operator Distr	,Ln24	-	-	-	-	-	-	-	-	-	-	-	-
51	2230 COE-Transmission Distr	,Ln77	100.0000%	30.5448%	17.1236%	-	-	2.2717%	-	23.2729%	0.1949%	8.2687%	-	18.3235%
52	2310 IOT Distr	,Ln12	-	-	-	-	-	-	-	-	-	-	-	-
53	2410 C&WF Distr	,Ln43	100.0000%	26.3934%	0.8049%	-	-	2.2729%	-	23.0736%	0.2243%	4.3024%	-	42.9287%
54	2001 TPIS x/Land	,Ln18	100.0000%	34.3059%	4.6236%	-	-	2.0043%	-	20.3982%	0.1907%	4.7458%	-	33.7315%
55	2001 TPIS Distr	,Ln15	100.0000%	34.3059%	4.6236%	-	-	2.0043%	-	20.3982%	0.1907%	4.7458%	-	33.7315%
56	2001 TPIS Distr	,Ln1+8	100.0000%	34.3059%	4.6236%	-	-	2.0043%	-	20.3982%	0.1907%	4.7458%	-	33.7315%
	RESERVES & DEFERRALS SEPARATION													
57	4310 Other Long-Term Liabilities	Ln57a*47	-	-	-	-	-	-	-	-	-	-	-	-
58	4340 Net Noncurrent Def Taxes													
59	Support Assets	Ln59a*48	-	-	-	-	-	-	-	-	-	-	-	-
60	COE-Switching	Ln60a*49	-	-	-	-	-	-	-	-	-	-	-	-
61	COE-Operator	Ln61a*50	-	-	-	-	-	-	-	-	-	-	-	-
62	COE-Transmission	Ln62a*51	-	-	-	-	-	-	-	-	-	-	-	-
63	Info Orig/Term Equip	Ln63a*52	-	-	-	-	-	-	-	-	-	-	-	-
64	C&WF	Ln64a*53	-	-	-	-	-	-	-	-	-	-	-	-
65	Not Classified by Acct	Ln65a*54	380,526	130,543	17,594	-	-	7,627	-	77,620	726	18,059	-	128,357
66	TOTAL NET NONCURRENT DEF TAXES	Ln59..65	380,526	130,543	17,594	-	-	7,627	-	77,620	726	18,059	-	128,357
67	4360 Other Deferred Credits-Net	Ln67a*55	-	-	-	-	-	-	-	-	-	-	-	-
68	4370 Other Juris Liabilities													
69	& Deferred Credits - Net	Direct	-	-	-	-	-	-	-	-	-	-	-	-
	ACCUM DEPR & AMORT ALLOW/DISALLOW													
70	Accum Depr & Amort Allow/Disallow	Ln70a*54	-	-	-	-	-	-	-	-	-	-	-	-
71	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
72	TOTAL ACC DEPR/AMORT ALW/DISALLOW	Ln70..71	-	-	-	-	-	-	-	-	-	-	-	-

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CASH WORKING CAPITAL

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL InterLATA MSG (b)	INTERSTATE TOLL InterLATA PL (c)	INTERSTATE TOLL IntraLATA MSG (d)	INTERSTATE TOLL IntraLATA PL (e)	INTRASTATE TOLL InterLATA MSG (f)	INTRASTATE TOLL InterLATA PL (g)	INTRASTATE TOLL IntraLATA MSG (h)	INTRASTATE TOLL IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
	CASH WORKING CAPITAL													
1	Plant Specific Expenses	Ln31	866,195	339,085	60,284	-	-	15,938	-	162,511	1,475	43,458	-	243,444
2	Plant Nonspecific exp excl depreciation & amortization	S-12, Ln16a*23	114,866	39,406	5,311	-	-	2,302	-	23,431	219	5,451	-	38,746
3	Customer Operations Expense - Marketing	S-13, Ln13	32,990	8,373	-	-	-	-	-	3,273	-	-	-	21,345
4	Customer Operations Expense - Services	S-13, Ln56	60,609	21,855	-	-	-	2,444	-	31,849	-	-	-	4,461
5	Corporate Operations Expense	S-14, Ln16	405,053	174,080	24,491	-	-	7,208	-	78,001	565	17,038	-	103,670
6	Equal Access Expense	S-14, Ln34	-	-	-	-	-	-	-	-	-	-	-	-
7	Other Nonoperating Expense - Contributions	S-10, Ln16	8,521	3,662	515	-	-	152	-	1,641	12	358	-	2,181
8	Interest on Capital Leases	S-10, Ln20	-	-	-	-	-	-	-	-	-	-	-	-
9	Fixed Charges excl Capital Leases	S-10, Ln21	99,561	27,767	3,762	-	-	2,265	-	23,037	155	4,863	-	37,711
10	Interest on Customer Deposits	S-10, Ln17	-	-	-	-	-	-	-	-	-	-	-	-
11	Other Operating Tax - Property	S-10, Ln23	99,505	34,136	4,601	-	-	1,994	-	20,297	190	4,722	-	33,565
12	Other Operating Tax - Other	S-10, Ln24	-	-	-	-	-	-	-	-	-	-	-	-
13	Other Operating Tax - Direct Assignment	S-10, Ln25	-	-	-	-	-	-	-	-	-	-	-	-
14	Federal Income Tax (Actual)	S-10, Ln19	105,820	175,180	(56,877)	-	-	(18,686)	-	(182,128)	(1,581)	(44,864)	-	234,775
15	State Income Tax (Actual)	S-10, Ln20	-	-	-	-	-	-	-	-	-	-	-	-
16	Total Cash Working Capital Expenses	Ln1..15	1,793,120	823,544	42,087	-	-	13,619	-	161,910	1,035	31,028	-	719,897
17	Cash Working Capital Factor	Records		7.4329%	7.4329%	7.4329%	7.4329%	7.4329%	7.4329%	7.4329%	7.4329%	7.4329%	7.4329%	7.4329%
18	Cash Working Capital	Ln15 * Ln17	133,280	61,213	3,128	-	-	1,012	-	12,035	77	2,306	-	53,509
19	Minimum Bank Balance	Records	32,862	15,093	771	-	-	250	-	2,967	19	569	-	13,193
20	Working Cash Advances	Records	-	-	-	-	-	-	-	-	-	-	-	-
21	Total Cash Working Capital		166,142	76,306	3,900	-	-	1,262	-	15,002	96	2,875	-	66,702
22	Distribution of Line 20	Ln21/21a	100.0000%	45.9280%	2.3472%	-	-	0.7595%	-	9.0295%	0.0577%	1.7304%	-	40.1478%

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TAX FORM

S-17

LN	DESCRIPTION	SOURCE	Taxable TOTAL	INCOME TAX TOTAL	INCOME TAX SurTax
1	AVERAGE NET INVESTMENT	,Ln1	4,742,317		
2	ASSUMED RATE OF RETURN FOR ESTIMATING TAX RATE	,Ln4	8.0315%		
3	RETURN ON INVESTMENT	Ln1a*2	380,881		
4	FIT INCOME ADJUSTMENT (FROM COST STUDY)		99,561		
5	INVESTMENT TAX CREDIT AMORTIZATION		-		
6	AFTER TAX INCOME BEFORE TAX CREDITS		281,320		
7	FIT BEFORE TAX CREDITS (MUST EQUAL LN 17)		95,734		
8	TAXABLE INCOME		377,054		
9	FIT ON $0 to $50,000 @ 15%	15%	50,000	7,500	-
10	FIT ON $50,000 to $75,000 @ 25%	25%	25,000	6,250	5,000
11	FIT ON $75,000 to $100,000 @ 34%	34%	25,000	8,500	11,750
12	FIT ON $100,000 to $335,000 @ 39%	39%	235,000	91,650	16,750
13	FIT ON $335,000 to $10,000,000 @ 34%	34%	42,054	14,298	-
14	FIT ON $10,000,000 to $15,000,000 @ 35%	35%	-	-	100,000
15	FIT ON $15,000,000 to $18,333,333 @ 38%	38%	-	-	550,000
16	FIT ON OVER $18,333,333 @ 35%	35%	-	-	-
17	TOTAL TAXABLE INCOME/FIT BEFORE TAX CREDITS	LNs 9..16	377,054	128,198	
18	EFFECTIVE FIT TAX RATE			34.0000%	

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DISTRIBUTION RATIOS FOR RATE BASE AND EXPENSES

ALLOCATION RATIOS	A/C Category	Total	INTERSTATE TOLL InterLATA MSG (b)	INTERSTATE TOLL InterLATA PL (c)	INTERSTATE TOLL IntraLATA MSG (d)	INTERSTATE TOLL IntraLATA PL (e)	INTRASTATE TOLL InterLATA MSG (f)	INTRASTATE TOLL InterLATA PL (g)	INTRASTATE TOLL IntraLATA MSG (h)	INTRASTATE TOLL IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
Capital Investment Summary													
General Support Facilities	2110	100.0000%	34.3059%	4.6236%	-	-	2.0043%	-	20.3982%	0.1907%	4.7458%	-	33.7315%
COE Switching Equipment	2210	100.0000%	85.0000%	-	-	-	-	-	-	-	-	-	15.0000%
Operator Systems Equipment	2220	-	-	-	-	-	-	-	-	-	-	-	-
COE Transmission Equipment	2230	100.0000%	30.5448%	17.1236%	-	-	2.2717%	-	23.2729%	0.1949%	8.2687%	-	18.3235%
Information Orig/Term Equipment	2310	-	-	-	-	-	-	-	-	-	-	-	-
Cable & Wire Facilities	2410	100.0000%	26.3934%	0.8049%	-	-	2.2729%	-	23.0736%	0.2243%	4.3024%	-	42.9287%
Tangible Assets	2680	100.0000%	34.3059%	4.6236%	-	-	2.0043%	-	20.3982%	0.1907%	4.7458%	-	33.7315%
Intangible Assets	2690	-	-	-	-	-	-	-	-	-	-	-	-
Total Plant in Service A/C 2001		100.0000%	34.3059%	4.6236%	-	-	2.0043%	-	20.3982%	0.1907%	4.7458%	-	33.7315%
Property Held for Future Use	2002	100.0000%	34.3059%	4.6236%	-	-	2.0043%	-	20.3982%	0.1907%	4.7458%	-	33.7315%
Plant Under Construction	2003	100.0000%	34.3059%	4.6236%	-	-	2.0043%	-	20.3982%	0.1907%	4.7458%	-	33.7315%
Telephone Plant Adjustment	2005	-	-	-	-	-	-	-	-	-	-	-	-
Total Property, Plant and Equipment		100.0000%	34.3059%	4.6236%	-	-	2.0043%	-	20.3982%	0.1907%	4.7458%	-	33.7315%
Accumulated Depreciation - Plant in Service	3100	100.0000%	39.2293%	5.1636%	-	-	1.7940%	-	18.2681%	0.2206%	4.6152%	-	30.7091%
Accumulated Depreciation - Property held for Future Use]	3200	-	-	-	-	-	-	-	-	-	-	-	-
Accumulated Amortization - Tangible Property	3400	100.0000%	34.3059%	4.6236%	-	-	2.0043%	-	20.3982%	0.1907%	4.7458%	-	33.7315%
Accumulated Amortization - Intangible Property	3500	-	-	-	-	-	-	-	-	-	-	-	-
Accumulated Amortization - Telephone Plant Adjustment	3600	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Operating Taxes	4340	100.0000%	34.3059%	4.6236%	-	-	2.0043%	-	20.3982%	0.1907%	4.7458%	-	33.7315%
Other Long Term Liabilities	4310	-	-	-	-	-	-	-	-	-	-	-	-
Other Deferred Credits	4370	-	-	-	-	-	-	-	-	-	-	-	-
Customer Deposits		100.0000%	34.3059%	4.6236%	-	-	2.0043%	-	20.3982%	0.1907%	4.7458%	-	33.7315%
Net Telephone Plant		100.0000%	27.8897%	3.7788%	-	-	2.2750%	-	23.1383%	0.1557%	4.8848%	-	37.8776%
Investment Allow/Disallow		-	-	-	-	-	-	-	-	-	-	-	-
Accum Depr/Amort Allow/Disallow		-	-	-	-	-	-	-	-	-	-	-	-
Materials and Supplies	1220	100.0000%	26.3934%	0.8049%	-	-	2.2729%	-	23.0736%	0.2243%	4.3024%	-	42.9287%
Investment in Nonaffiliated Companies	1402	-	-	-	-	-	-	-	-	-	-	-	-
Equal Access Equipment	1439	-	-	-	-	-	-	-	-	-	-	-	-
Other Jurisdictional Assets	1500	-	-	-	-	-	-	-	-	-	-	-	-
Cash Working Capital	XXXX	100.0000%	45.9280%	2.3472%	-	-	0.7595%	-	9.0295%	0.0577%	1.7304%	-	40.1478%
Net Telephone Plant, M&S and CWC		100.0000%	28.5150%	3.7278%	-	-	2.2222%	-	22.6469%	0.1522%	4.7744%	-	37.9615%
Operating Expenses and Taxes Summary													
Network Support	6110	100.0000%	34.3059%	4.6236%	-	-	2.0043%	-	20.3982%	0.1907%	4.7458%	-	33.7315%
General Support	6120	100.0000%	34.3059%	4.6236%	-	-	2.0043%	-	20.3982%	0.1907%	4.7458%	-	33.7315%
Central Office	6210	100.0000%	48.5048%	11.4760%	-	-	1.5224%	-	15.5972%	0.1306%	5.5416%	-	17.2274%
Information Orig/Term	6310	-	-	-	-	-	-	-	-	-	-	-	-
Cable and Wire Facilities	6410	100.0000%	26.3934%	0.8049%	-	-	2.2729%	-	23.0736%	0.2243%	4.3024%	-	42.9287%
Other Plant	6510	100.0000%	34.3059%	4.6236%	-	-	2.0043%	-	20.3982%	0.1907%	4.7458%	-	33.7315%
Network Operations	6530	100.0000%	34.3059%	4.6236%	-	-	2.0043%	-	20.3982%	0.1907%	4.7458%	-	33.7315%
Access Charge	6540	-	-	-	-	-	-	-	-	-	-	-	-
Federal Support	6540	-	-	-	-	-	-	-	-	-	-	-	-
Marketing	6610	100.0000%	25.3800%	-	-	-	-	-	9.9200%	-	-	-	64.7000%
Customer Service	6620	100.0000%	32.2955%	-	-	-	2.6114%	-	37.5232%	-	-	-	27.5699%
Corporate Operations - Executive and Planning	6710	100.0000%	38.9602%	6.4723%	-	-	1.9050%	-	20.6134%	0.1494%	4.5027%	-	27.3971%
Corporate Operations - General and Administrative	6720	100.0000%	44.3575%	5.9000%	-	-	1.7365%	-	18.7907%	0.1362%	4.1045%	-	24.9746%
Subtotal Operations Expense		100.0000%	36.7198%	6.2273%	-	-	1.9723%	-	20.8213%	0.1676%	4.7665%	-	29.3252%
Depreciation and Amortization	6560	100.0000%	29.6664%	6.5934%	-	-	2.2029%	-	22.4382%	0.2069%	5.5836%	-	33.3086%
Other Operating	7240	100.0000%	34.3059%	4.6236%	-	-	2.0043%	-	20.3982%	0.1907%	4.7458%	-	33.7315%
Equal Access		-	-	-	-	-	-	-	-	-	-	-	-
Fixed Charges	7500	100.0000%	27.8897%	3.7788%	-	-	2.2750%	-	23.1383%	0.1557%	4.8848%	-	37.8776%
Rent Revenue	5240	-	-	-	-	-	-	-	-	-	-	-	-
Total Operating Expense and Tax		100.0000%	36.6083%	6.1532%	-	-	1.9738%	-	20.8018%	0.1686%	4.7656%	-	29.5287%
Nonoperating Expense	7370												
Abandoned Construction		-	-	-	-	-	-	-	-	-	-	-	-
Contributions		100.0000%	42.9770%	6.0464%	-	-	1.7796%	-	19.2569%	0.1395%	4.2064%	-	25.5942%
Other Nonoperating		-	-	-	-	-	-	-	-	-	-	-	-
Allowance for Funds Used During Construction	7340	100.0000%	34.3059%	4.6236%	-	-	2.0043%	-	20.3982%	0.1907%	4.7458%	-	33.7315%
Other Income Adjustments	XXXX	-	-	-	-	-	-	-	-	-	-	-	-