

Dinsmore & Shohl LLP
ATTORNEYS

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October 2, 2006

VIA FEDERAL EXPRESS

Hon. Beth O'Donnell
Executive Director
Public Service Commission
211 Sower Blvd.
P. O. Box 615
Frankfort, KY 40601

RECEIVED

OCT 3 2006

PUBLIC SERVICE
COMMISSION

Re: Kentucky Public Service Commission Case Nos.
1) 2006-00215; 2) 2006-00217; 3) 2006-00218; 4) 2006-00220;
5) 2006-00252; 6) 2006-00255; 7) 2006-00288; 8) 2006-00292;
9) 2006-00294; 10) 2006-00296; 11) 2006-00298; 12) 2006-00300

Dear Ms. O'Donnell:

I have enclosed for filing in the above-styled cases the original and eleven (11) copies of the RLECs' Response to the CMRS Providers' Consolidated Motion to Compel and Supplemental Responses to the CMRS Providers' First Set of Discovery Requests. Please file-stamp one copy of each and return it in the self-addressed stamped envelope.

Thank you, and if you have any questions, please call me.

Sincerely,


Jane W. Nall

JWN/sba
Enclosures

Hon. Beth O'Donnell
October 2, 2006
Page 2

cc: John N. Hughes, Esq.
Mary Beth Naumann, Esq.
Holland N. McTyeire, Esq.
Bhogan M. Modi
Mark R. Overstreet, Esq.
Tom Sams
Philip R. Schenkenberg, Esq.
Jeff Yost, Esq.
Amy E. Dougherty, Esq.

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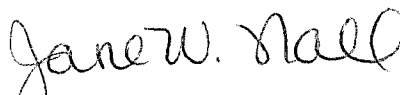
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Amy E. Dougherty, Esq.

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

RECEIVED

In the Matters of:

OCT 3 2006

PUBLIC SERVICE
COMMISSION

Petition of Ballard Rural Telephone Cooperative)
Corporation, Inc. for Arbitration of Certain Terms)
and Conditions of Proposed Interconnection)
Agreement with American Cellular Corporation)
f/k/a ACC Kentucky License LLC,)
Pursuant to the Communications Act of 1934,)
as Amended by the Telecommunications)
Act of 1996)

Case No. 2006-00215

Petition of Brandenburg Telephone Company)
For Arbitration of Certain Terms and)
Conditions of Proposed Interconnection)
Agreement with Cellco Partnership d/b/a)
Verizon Wireless, GTE Wireless of the)
Midwest Incorporated d/b/a Verizon Wireless, and)
Kentucky RSA No. 1 Partnership d/b/a)
Verizon Wireless, Pursuant)
To the Communications Act of 1934,)
As Amended by the Telecommunications)
Act of 1996)

Case No. 2006-00288

Petition of Duo County Telephone Cooperative)
Corporation, Inc. for Arbitration of Certain)
Terms and Conditions of Proposed Interconnection)
Agreement with Cellco Partnership d/b/a)
Verizon Wireless, GTE Wireless of the Midwest)
Incorporated d/b/a, and Kentucky RSA No. 1)
Partnership d/b/a Verizon Wireless, Pursuant to)
the Communications Act of 1934, as amended)
by the Telecommunications Act of 1996)

Case No. 2006-00217

Petition of Foothills Rural Telephone Cooperative)
Corporation, Inc., for Arbitration of Certain Terms)
and Conditions of Proposed Interconnection)
Agreement with Cellco Partnership d/b/a Verizon)
Wireless, GTE Wireless of the Midwest)
Incorporated d/b/a Verizon Wireless, and Kentucky)
RSA No. 1 Partnership d/b/a Verizon Wireless,)
Pursuant to the Communications Act of 1934,)
as Amended by the Telecommunications)
Act of 1996)

Case No. 2006-00292

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| Petition of Gearheart Communications Inc. d/b/a) | |
| Coalfields Telephone Company, for Arbitration of) | |
| Certain Terms and Conditions of Proposed) | |
| Interconnection Agreement with Cellco Partnership) | |
| d/b/a Verizon Wireless, GTE Wireless of the) | |
| Midwest Incorporated d/b/a Verizon Wireless, and) | Case No. 2006-00294 |
| Kentucky RSA No. 1 Partnership d/v/a Verizon) | |
| Wireless, Pursuant to the Communications Act of) | |
| 1934, as Amended by the Telecommunications) | |
| Act of 1996) | |
|) | |
| Petition of Logan Telephone Cooperative, Inc.) | |
| For Arbitration of Certain Terms and) | |
| Conditions of Proposed Interconnection) | |
| Agreement with American Cellular Corporation) | Case No. 2006-00218 |
| f/k/a ACC Kentucky License LLC, Pursuant to) | |
| the Communications Act of 1934, as Amended) | |
| by the Telecommunications Act of 1996) | |
|) | |
| Petition of Mountain Rural Telephone Cooperative) | |
| Corporation, Inc., for Arbitration of Certain Terms) | |
| and Conditions of Proposed Interconnection) | |
| Agreement with Cellco Partnership d/b/a Verizon) | |
| Wireless, GTE Wireless of the Midwest) | Case No.2006-00296 |
| Incorporated d/b/a Verizon Wireless, and Kentucky) | |
| RSA No. 1 Partnership d/b/a Verizon Wireless,) | |
| Pursuant to the Communications Act of 1934,) | |
| as Amended by the Telecommunications) | |
| Act of 1996) | |
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| Petition of North Central Telephone Cooperative) | |
| Corporation, for Arbitration of Certain Terms and) | |
| Conditions of Proposed Interconnection Agreement) | |
| with American Cellular Corporation f/k/a ACC) | |
| Kentucky License LLC, Pursuant to the) | Case No. 2006-00252 |
| Communications Act of 1934, as Amended by) | |
| The Telecommunications Act of 1996) | |

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| Petition of Peoples Rural Telephone |) | |
| Cooperative, Inc. for |) | |
| Arbitration of Certain Terms and |) | |
| Conditions of Proposed Interconnection |) | |
| Agreement with Cellco Partnership d/b/a Verizon |) | |
| Wireless, GTE Wireless of the Midwest |) | Case No. 2006-00298 |
| Incorporated d/v/a Verizon Wireless, and |) | |
| Kentucky RSA No. 1 Partnership d/b/a Verizon |) | |
| Wireless |) | |
| Pursuant to the Communications Act of |) | |
| 1934, as Amended by the Telecommunications |) | |
| Act of 1996 |) | |
| |) | |
| Petition of South Central Rural Telephone |) | |
| Cooperative Corporation, Inc. for Arbitration |) | |
| Of Certain Terms and Conditions of Proposed |) | |
| Interconnection Agreement with Cellco |) | |
| Partnership d/b/a Verizon Wireless, GTE |) | |
| Wireless of the Midwest Incorporated d/b/a |) | Case No. 2006-00255 |
| Verizon Wireless, and Kentucky RSA No. 1 |) | |
| Partnership d/b/a Verizon Wireless, |) | |
| Pursuant to the communications Act of 1934, |) | |
| As Amended by the Telecommunications |) | |
| Act of 1996 |) | |
| |) | |
| Petition of Thacker-Grigsby Telephone Company, |) | |
| Inc., for Arbitration of Certain Terms and |) | |
| Conditions of Proposed Interconnection Agreement |) | |
| with Cellco Partnership d/b/a Verizon Wireless, |) | |
| GTE Wireless of the Midwest Incorporated d/b/a |) | |
| Verizon Wireless, and Kentucky RSA No. 1 |) | Case No. 2006-00300 |
| Partnership d/b/a Verizon Wireless |) | |
| Pursuant to the Communications Act of 1934, |) | |
| as Amended by the Telecommunications |) | |
| Act of 1996 |) | |
| |) | |
| Petition of West Kentucky Rural Telephone |) | |
| Cooperative Corporation, Inc. for |) | |
| Arbitration of Certain Terms and |) | |
| Conditions of Proposed Interconnection |) | |
| Agreement with American Cellular Corporation |) | Case No. 2006-00220 |
| f/k/a ACC Kentucky License LLC, |) | |
| Pursuant to the Communications Act of 1934 |) | |
| as Amended by the Telecommunications |) | |
| Act of 1996 |) | |

RESPONSE TO CMRS PROVIDERS' MOTION TO COMPEL

Ballard Rural Telephone Cooperative Corporation, Inc. ("Ballard"), Brandenburg Telephone Company, ("Brandenburg"), Duo County Telephone Cooperative Corporation, Inc. ("Duo County"), Foothills Rural Telephone Cooperative Corporation, Inc. ("Foothills"), Gearheart Communications Inc. ("Gearheart"), Logan Telephone Cooperative, Inc. ("Logan"), Mountain Rural Telephone Cooperative Corporation, Inc. ("Mountain"), North Central Telephone Cooperative Corporation ("North Central"), Peoples Rural Telephone Cooperative, Inc. ("Peoples"), South Central Rural Telephone Cooperative Corporation, Inc. ("South Central"), Thacker-Grigsby Telephone Company, Inc. ("Thacker-Grigsby"), and West Kentucky Rural Telephone Cooperative Corporation, Inc. ("West Kentucky") (collectively, the "Petitioners"), for their response to the CMRS Providers' motion to compel, state as follows.

FACTUAL BACKGROUND

This motion to compel arises from the RLECs' initial responses to the CMRS Providers' first set of discovery requests, filed in the above-styled arbitration matters. Subsequent to receiving the RLECs' responses, counsel for the CMRS Providers *first* threatened to file a motion to compel, then suggested a conference call to discuss the issues in lieu of filing a motion. Counsel for the RLECs, hoping to reach a resolution without involving the Commission, agreed to a conference call at the convenience of the CMRS Providers.

Counsel for the RLECs also requested a list of the specific issues identified by the CMRS Providers in order to enable the RLECs time to evaluate the issues and locate additional relevant and responsive information before the conference call, so that the conference call between the parties might actually resolve some of the discovery disputes. However, counsel for the CMRS Providers refused to identify the specific issues to be addressed at the conference call between the parties,

essentially acknowledging that the conference call would be a one-sided endeavor not likely to result in any meaningful resolution of the issues.

During the conference call on September 18, 2006, counsel for the CMRS Providers identified eleven discovery requests to which the RLECs had, by their estimation, partially responded. Counsel for the CMRS Providers then set an arbitrary and unilateral deadline for September 20, 2006, two days after the conference call, to resolve these various issues. A forty-eight hour deadline is anything but reasonable under ordinary circumstances, given the nature of the information sought, but the circumstances here were far from ordinary. Counsel for the CMRS Providers set this "deadline" knowing that many of the people who would be able to provide the responsive information on behalf of the RLECs, to the extent it was relevant and existed, were attending the NECA national conference and would be unavailable.

Nevertheless, the RLECs worked diligently to provide supplemental information to the CMRS Providers, where the requested information was relevant and existed. The RLECs' initially transmitted the supplemental responses by electronic mail, and filed the supplemental responses simultaneously herewith. Despite the RLECs' efforts to resolve the discovery disputes and their willingness to continue working with the CMRS Providers to resolve remaining issues without involving the Commission, the CMRS Providers apparently were not satisfied, hence their consolidated motion to compel.

SUMMARY OF THE ARGUMENT

The CMRS Providers contend that the RLECs failed to fully respond to the remaining disputed requests primarily because the RLECs did not complete the electronic forms propounded by the CMRS Providers as "Exhibit 2" to their discovery requests or provide the requested data in the precise form in which was requested. Nevertheless, the RLECs fully responded by providing the

relevant and responsive information in the form in which the RLECs maintain this data. The RLECs are not required to compile new forms of data or create new documents at the behest of the CMRS Providers. To require the RLECs to generate new forms of data would result in extreme hardship to the RLECs, especially in light of the strict timeframe in which the parties are working.

In addition, the CMRS Providers have failed to show why the information sought, in the precise form they request it, is relevant and necessary here, or why the information provided by the RLECs is deficient. Furthermore, the CMRS Providers contend that some of the requested information is "relevant" because the type of information requested is routinely provided in these proceedings. What is relevant in other proceedings in other states has no bearing on the individual issues presented here. The CMRS Providers have set forth no countervailing justification for the hardship that will fall upon the RLECs if they are required to generate new forms of data, especially when the data that has been produced serves the same purpose. Accordingly, the CMRS Providers' consolidated motion to compel should be denied.

ARGUMENT

The scope of discovery is generally governed by Kentucky Rule of Civil Procedure 26.02, which states in relevant part:

(1) In general. Parties may obtain discovery regarding any matter, not privileged, which is relevant to the subject matter involved in the pending action, whether it relates to the claim or defense of the party seeking discovery or to the claim or defense of any other party . . . *if the information sought appears reasonably calculated to lead to the discovery of admissible evidence.*

CR 26.02(1)(emphasis added). While the scope of discovery is more broadly defined under this rule than for relevancy of evidence at trial, nevertheless the discovery sought must, at a minimum, have "substantial relevancy to a sensible investigation." *Carpenter v. Wells*, 358 S.W.2d 524, 526 (Ky.

Ct. App. 1962)(quoting *Foremost Promotions v. Pabst Brewing Co.*, 15 F.R.D. 128, 130 (N.D. IL. 1953)).

With respect to requests for documents and other tangible things, CR 34.02 permits a party to serve requests upon another party to produce or make available documents or other "tangible things which constitute or contain matters within the scope of Rule 26.02 and which are in the possession, custody or control of the party upon whom the request is served . . ." *Id.* (emphasis added). Under CR 34.02, the responding party is under a duty to,

search for and ascertain whether the requested documents exist and, if they do, where they are located. This duty is tempered by: (1) the fact that the documents requested must be relevant to the subject matter involved in the pending action; (2) the documents requested must be described with "reasonable particularity" before the duty is triggered; and (3) a party can seek a protective order when it believes the request creates annoyance, embarrassment, oppression, undue burden or undue expense.

Wal-Mart Stores v. Dickinson, 29 S.W.3d 796, 804 (Ky. 2000). There is no authority for the proposition that a responding party must generate new forms of data or new documents, different from the data that it keeps in the regular course of business, solely for purposes of responding to a discovery request. Indeed, the responding party is only required to produce existing information and documents within its possession, custody and control that have been identified with sufficient particularity to permit that party to effectively respond. *See* CR 34.01, 34.02 and 26.02. *See also Sithon Maritime Co. v. Holiday Mansion*, 1998 U.S. Dist. LEXIS 5432(D. Kan. 1998)(electronic publication only). Furthermore, as a practical matter, a "court cannot compel a defendant to produce documents that it does not have." *Sithon Maritime Co.*, 1998 U.S. Dist. LEXIS at * 27.

While the use of the discovery process is liberally construed, it is not without limits. As the Kentucky Supreme Court has articulated, "[d]iscovery was never intended to be used as a tactical tool to harass an adversary . . . nor was it intended to make the discovery process so expensive that it

could effectively deny access to information and witnesses or force parties to resolve their disputes unjustly.'" *Primm v. Isaac*, 127 S.W.3d 630, 635(Ky. 2004)(quoting *Sylken v. Elkins*, 644 So.2d 538, 546 (Fla. Dist. Ct. App. 1994)).

In light of these general principles governing the scope and manner of discovery, the requests which remain in dispute will be addressed individually. Set forth below are the requests, the initial responses and the supplemental responses, which have been filed with the Commission in these matters and are intended to replace the excerpts from electronic mail correspondence between the parties, cited in the CMRS Providers' consolidated motion to compel.

I. Requests 1.8, 1.13 and 1.15.

1.8 Identify all of your tandem or end office switches connected to a BellSouth tandem, and the type of trunks (e.g., one-way, two-way, Feature Group C) between the two switches.

ANSWER: The Company objects that this interrogatory is overbroad and unduly burdensome. Without waiving its objection, the Company refers the CMRS Providers to the charts attached hereto as Exhibit 1.

SUPPLEMENTAL ANSWER: Without waiving any objections, the RLECs state that they typically exchange BellSouth toll traffic by means of 2-way FGC toll trunks connecting RLEC and BellSouth tandems. The exchange of other IXC traffic is typically accomplished by means of 2-way FGD trunks connecting RLEC and BellSouth tandems. EAS traffic is typically different in that connectivity is typically made by means of a 2-way EAS trunk between an RLEC tandem and a BellSouth end-office.

1.13 Please identify where (i.e., physical interconnection location(s)) and describe how (i.e., type of trunk group, and nature of traffic currently exchanged over each trunk group) Respondent's network is currently interconnected with the BellSouth network.

ANSWER: The Company objects that this interrogatory is overbroad, unduly burdensome, not relevant to the subject matter of the pending action, and not reasonably calculated to lead to the discovery of admissible evidence. Without waiving its objections, the Company refers the CMRS Providers to the charts attached hereto as Exhibit 1. In addition, see information readily available in the Local Exchange Routing Guide ("LERG") and the Commission's website.

SUPPLEMENTAL ANSWER: Without waiving any objections, the RLECs state that they typically exchange BellSouth toll traffic by means of 2-way FGC toll trunks connecting RLEC and BellSouth tandems. The exchange of other IXC traffic is typically accomplished by means of 2-way FGD trunks connecting RLEC and BellSouth tandems. EAS traffic is typically different in that

connectivity is typically made by means of a 2-way EAS trunk between an RLEC tandem and a BellSouth end-office.

1.15 Does BellSouth currently combine CMRS Provider traffic with other traffic types and deliver such combined traffic to you over the same trunk group(s)? If so, please identify each trunk group over which combined traffic is delivered to you by BellSouth, and each type of traffic that you contend BellSouth has combined for delivery over that trunk group.

ANSWER: The Company objects that this interrogatory is overbroad, unduly burdensome, not relevant to the subject matter of the pending action, and not reasonably calculated to lead to the discovery of admissible evidence. The Company further objects that the phrase "trunk group" is vague and ambiguous. The Company further objects that it cannot answer a question directed at the practices of a non-party to this proceeding because it has no direct knowledge of that non-party's practices. Without waiving its objections, the Company refers the CMRS Providers to the charts attached hereto as Exhibit 1.

SUPPLEMENTAL ANSWER: Without waiving any objections, to the best of the RLECs knowledge, BellSouth currently combines its own intraLATA toll traffic with that of the CMRS carriers and delivers that traffic to the RLECs over BellSouth access toll trunks.

The CMRS Providers argue that the RLECs have failed to fully respond to these requests, which generally seek information about interconnection between the RLECs and BellSouth, because the responses do not provide specific enough information about the RLECs' networks. As the responses and supplemental responses illustrate, the RLECs have fully responded to these requests in accordance with their duty under the Kentucky Rules of Civil Procedure by producing all of the responsive information in their possession, custody and control, in the form in which such information is routinely maintained.

The RLECs have no legal duty to generate new forms of data solely for the purpose of responding to the CMRS Providers' discovery requests. The RLECs do not generate and maintain a trunk-by-trunk inventory and, therefore, this information is not readily available to the RLECs. Moreover, the RLECs cannot easily ascertain the precise information sought, to the extent the information can be ascertained at all, especially in the strict timeframe in which the parties are operating.

The CMRS Providers also argue that that the information is relevant to the issue of whether "the current indirect interconnection arrangements are technically feasible and do not create any undue burden or hardship upon the RLECs." (CMRS Providers' Consolidated Motion to Compel at p. 7.) The information already provided by the RLECs is responsive to this issue. The CMRS Providers have failed to show why it is necessary for the RLECs to generate a trunk-by-trunk inventory in order to evaluate the technical feasibility of the existing indirect interconnection arrangements, or why the information which the RLECs have already provided is not sufficient with respect to this issue. Essentially, the CMRS Providers have failed to demonstrate why the specific information sought is relevant to any issue in these arbitration proceedings.

The RLECs should not be compelled to respond to requests 1.8, 1.13 and 1.15 with any additional information, because the RLECs have fully responded by providing the responsive information within their possession, custody and control, and the CMRS Providers have failed to show any countervailing justification for requiring the RLECs to generate new forms of data.

II. Request 1.11.

1.11 Complete the form attached as Exhibit 2, providing the requested local calling and EAS calling information for each exchange you serve. Provide your response in electronic form.

ANSWER: The Company objects that this interrogatory is overbroad, unduly burdensome, not relevant to the subject matter of the pending action, and not reasonably calculated to lead to the discovery of admissible evidence. Without waiving its objections, see answer to information request 1.9.

SUPPLEMENTAL ANSWER: Without waiving any objections, the RLECs state that they do not maintain the data requested in this interrogatory on a NPA-NXX by NPA-NXX basis. Therefore, the RLECs are not in possession of responsive data in the form requested. The RLECs provided the responsive data regarding the exchanges for which local or EAS calling is available in the form in which this information is maintained on Exhibit 1 to the initial responses.

Again, the CMRS Providers argue that the RLECs' response to this interrogatory is deficient because the RLECs failed to complete "Exhibit 2," which the CMRS Providers attached to their discovery requests. As stated above, the RLECs do not maintain the data sought in Exhibit 2 in the

form that the CMRS Providers have requested. The RLECs fully responded in accordance with their duty under the Kentucky Rules of Civil Procedure by providing all of the responsive information in their possession, custody and control in the form in which such data is maintained. The RLECs are under no legal duty to complete Exhibit 2, or to generate new forms of data solely for the purposes of responding to the CMRS Providers' discovery requests. To require the RLECs to produce data on a NPA-NXX by NPA-NXX basis would be unduly burdensome, to the extent this information could be ascertained at all, especially in light of the strict timeframes in these proceedings.

The CMRS Providers state as grounds for their motion that "[t]his is basic information that is requested and provided as a matter of course in RLEC arbitrations." (CMRS Providers consolidated motion at p. 10.) Frankly, what happens in other RLEC arbitrations is immaterial to these proceedings. The CMRS Providers must show that they are entitled to the information sought because it "is relevant to the subject matter involved in the pending action" CR 26.02(1)(emphasis added). The CMRS Providers have failed to state any reason why this information is relevant and necessary to these proceedings. Therefore, in light of the undue hardship caused by requiring the RLECs to generate this data and the total lack of countervailing justification, the CMRS Providers' motion to compel pertaining to request 1.11 should be denied.

III. Requests 1.44 and 1.48.

1.44 If a CMRS Provider has not established direct interconnection trunks with you, will you allow your customers to make a local call to a CMRS Provider number assigned in the originating exchange or EAS area?

ANSWER: The Company objects that the phrase "direct interconnection trunks" is vague and ambiguous. The Company further objects that this interrogatory seeks the mental impressions of counsel and other information and advice that is subject to the attorney-client and attorney work product privileges. The Company further objects to any implication that it is required or able to exchange traffic with a third-party intermediary. Without waiving its objections, the Company states that the interrogatory does not provide enough information for the Company to answer.

SUPPLEMENTAL ANSWER: Without waiving any objections, the RLECs state that they do not route CMRS calls as local based on the telephone numbers of the CMRS end-user. Instead, the RLECs route calls in accordance with applicable law and regulations.

1.48 If a CMRS Provider does not establish direct interconnection trunks with you, do you intend to block inbound or outbound CMRS Provider traffic?

ANSWER: The Company objects that the phrase "direct interconnection trunks" and the word "block" are vague and ambiguous. The Company further objects that this interrogatory seeks the mental impressions of counsel and other information and advice that is subject to the attorney-client and attorney work product privileges. The Company further objects to any implication that it is required or able to exchange traffic with a third-party intermediary. Without waiving its objections, the Company states that the interrogatory does not provide enough information for the Company to answer.

SUPPLEMENTAL ANSWER: Without waiving any of the objections, the RLECs respond in the negative.

The CMRS Providers state in their motion that the RLECs failed to respond to its request for supplemental information with respect to requests 1.44 and 1.48. In light of the RLECs' supplemental responses, the CMRS Providers' motion to compel with respect to requests 1.44 and 1.48 is now moot.

CONCLUSION

The RLECs should not be compelled to respond to requests 1.8, 1.13, 1.15, 1.11, 1.44 and 1.48 with any additional information, because the RLECs have fully responded by providing all existing responsive information within their possession, custody and control. Furthermore, the CMRS Providers have failed to show any countervailing justification for requiring the RLECs to generate new forms of data. Accordingly, the CMRS Providers' consolidated motion to compel should be denied.

Respectfully submitted,



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COUNSEL TO PETITIONERS

CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing was served by first-class United States mail and electronic mail on this 2nd day of October, 2006, to the following individual(s):

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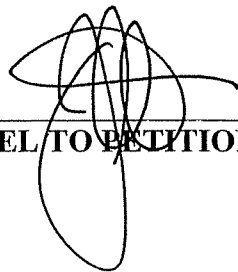
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COUNSEL TO PETITIONERS

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

RECEIVED

OCT 3 2006

PUBLIC SERVICE
COMMISSION

In the Matters of:

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| |) | |
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| Petition of Foothills Rural Telephone Cooperative Corporation, Inc., for Arbitration of Certain Terms and Conditions of Proposed Interconnection Agreement with Cellco Partnership d/b/a Verizon Wireless, GTE Wireless of the Midwest Incorporated d/b/a Verizon Wireless, and Kentucky RSA No. 1 Partnership d/b/a Verizon Wireless, Pursuant to the Communications Act of 1934, as Amended by the Telecommunications Act of 1996 |) | |
| |) | |
| |) | Case No. 2006-00292 |
| |) | |

Petition of Gearheart Communications Inc. d/b/a)
Coalfields Telephone Company, for Arbitration of)
Certain Terms and Conditions of Proposed)
Interconnection Agreement with Cellco Partnership)
d/b/a Verizon Wireless, GTE Wireless of the)
Midwest Incorporated d/b/a Verizon Wireless, and)
Kentucky RSA No. 1 Partnership d/v/a Verizon)
Wireless, Pursuant to the Communications Act of)
1934, as Amended by the Telecommunications)
Act of 1996)

Case No. 2006-00294

Petition of Logan Telephone Cooperative, Inc.)
For Arbitration of Certain Terms and)
Conditions of Proposed Interconnection)
Agreement with American Cellular Corporation)
f/k/a ACC Kentucky License LLC, Pursuant to)
the Communications Act of 1934, as Amended)
by the Telecommunications Act of 1996)

Case No. 2006-00218

Petition of Mountain Rural Telephone Cooperative)
Corporation, Inc., for Arbitration of Certain Terms)
and Conditions of Proposed Interconnection)
Agreement with Cellco Partnership d/b/a Verizon)
Wireless, GTE Wireless of the Midwest)
Incorporated d/b/a Verizon Wireless, and Kentucky)
RSA No. 1 Partnership d/b/a Verizon Wireless,)
Pursuant to the Communications Act of 1934,)
as Amended by the Telecommunications)
Act of 1996)

Case No.2006-00296

Petition of North Central Telephone Cooperative)
Corporation, for Arbitration of Certain Terms and)
Conditions of Proposed Interconnection Agreement)
with American Cellular Corporation f/k/a ACC)
Kentucky License LLC, Pursuant to the)
Communications Act of 1934, as Amended by)
The Telecommunications Act of 1996)

Case No. 2006-00252

| | | |
|--|---|---------------------|
| Petition of Peoples Rural Telephone |) | |
| Cooperative, Inc. for |) | |
| Arbitration of Certain Terms and |) | |
| Conditions of Proposed Interconnection |) | |
| Agreement with Cellco Partnership d/b/a Verizon |) | |
| Wireless, GTE Wireless of the Midwest |) | Case No. 2006-00298 |
| Incorporated d/v/a Verizon Wireless, and |) | |
| Kentucky RSA No. 1 Partnership d/b/a Verizon |) | |
| Wireless |) | |
| Pursuant to the Communications Act of |) | |
| 1934, as Amended by the Telecommunications |) | |
| Act of 1996 |) | |
| |) | |
| Petition of South Central Rural Telephone |) | |
| Cooperative Corporation, Inc. for Arbitration |) | |
| Of Certain Terms and Conditions of Proposed |) | |
| Interconnection Agreement with Cellco |) | |
| Partnership d/b/a Verizon Wireless, GTE |) | |
| Wireless of the Midwest Incorporated d/b/a |) | Case No. 2006-00255 |
| Verizon Wireless, and Kentucky RSA No. 1 |) | |
| Partnership d/b/a Verizon Wireless, |) | |
| Pursuant to the communications Act of 1934, |) | |
| As Amended by the Telecommunications |) | |
| Act of 1996 |) | |
| |) | |
| Petition of Thacker-Grigsby Telephone Company, |) | |
| Inc., for Arbitration of Certain Terms and |) | |
| Conditions of Proposed Interconnection Agreement |) | |
| with Cellco Partnership d/b/a Verizon Wireless, |) | |
| GTE Wireless of the Midwest Incorporated d/b/a |) | |
| Verizon Wireless, and Kentucky RSA No. 1 |) | Case No. 2006-00300 |
| Partnership d/b/a Verizon Wireless |) | |
| Pursuant to the Communications Act of 1934, |) | |
| as Amended by the Telecommunications |) | |
| Act of 1996 |) | |
| |) | |
| Petition of West Kentucky Rural Telephone |) | |
| Cooperative Corporation, Inc. for |) | |
| Arbitration of Certain Terms and |) | |
| Conditions of Proposed Interconnection |) | |
| Agreement with American Cellular Corporation |) | Case No. 2006-00220 |
| f/k/a ACC Kentucky License LLC, |) | |
| Pursuant to the Communications Act of 1934 |) | |
| as Amended by the Telecommunications |) | |
| Act of 1996 |) | |

**SUPPLEMENTAL RESPONSES TO CMRS PROVIDERS'
FIRST SET OF INFORMATION REQUESTS**

Ballard Rural Telephone Cooperative Corporation, Inc. ("Ballard"), Brandenburg Telephone Company, ("Brandenburg"), Duo County Telephone Cooperative Corporation, Inc. ("Duo County"), Foothills Rural Telephone Cooperative Corporation, Inc. ("Foothills"), Gearheart Communications Inc. ("Gearheart"), Logan Telephone Cooperative, Inc. ("Logan"), Mountain Rural Telephone Cooperative Corporation, Inc. ("Mountain"), North Central Telephone Cooperative Corporation ("North Central"), Peoples Rural Telephone Cooperative, Inc. ("Peoples"), South Central Rural Telephone Cooperative Corporation, Inc. ("South Central"), Thacker-Grigsby Telephone Company, Inc. ("Thacker-Grigsby"), and West Kentucky Rural Telephone Cooperative Corporation, Inc. ("West Kentucky") (collectively, the "Petitioners"), hereby submit their supplemental responses to the CMRS Providers' First Set of Information Requests, and state as follows.

Interrogatories and Requests for Production

1.8 Identify all of your tandem or end office switches connected to a BellSouth tandem, and the type of trunks (e.g., one-way, two-way, Feature Group C) between the two switches.

ANSWER: The Company objects that this interrogatory is overbroad and unduly burdensome. Without waiving its objection, the Company refers the CMRS Providers to the charts attached hereto as Exhibit 1.

SUPPLEMENTAL ANSWER: Without waiving any objections, the RLECs state that they typically exchange BellSouth toll traffic by means of 2-way FGC toll trunks connecting RLEC and BellSouth tandems. The exchange of other IXC traffic is typically accomplished by means of 2-way FGD trunks connecting RLEC and BellSouth tandems. EAS traffic is typically different in that connectivity is typically made by means of a 2-way EAS trunk between an RLEC tandem and a BellSouth end-office.

1.10 Provide a network diagram for your network showing your switches, transmission nodes, interoffice routes, intercompany transmission facilities, feeder facilities and call record data collection points. Include capacity and in-service plant associated with each switch, node, route, and/or facility.

ANSWER: The Company objects that this interrogatory is overbroad, unduly burdensome, not relevant to the subject matter of the pending action, and not reasonably calculated to lead to the

discovery of admissible evidence. Without waiving its objections, the Company refers the CMRS Providers to the charts attached hereto as Exhibit 1. In addition, see information readily available in the Local Exchange Routing Guide ("LERG") and the Commission's website.

SUPPLEMENTAL ANSWER: Without waiving any objections, the RLECs state that they do not produce as a matter of course, and are not in possession of, diagrams containing the information requested in this interrogatory.

1.11 Complete the form attached as Exhibit 2, providing the requested local calling and EAS calling information for each exchange you serve. Provide your response in electronic form.

ANSWER: The Company objects that this interrogatory is overbroad, unduly burdensome, not relevant to the subject matter of the pending action, and not reasonably calculated to lead to the discovery of admissible evidence. Without waiving its objections, see answer to information request 1.9.

SUPPLEMENTAL ANSWER: Without waiving any objections, the RLECs state that they do not maintain the data requested in this interrogatory on a NPA-NXX by NPA-NXX basis. Therefore, the RLECs are not in possession of responsive data in the form requested. The RLECs provided the responsive data regarding the exchanges for which local or EAS calling is available in the form in which this information is maintained on Exhibit 1 to the initial responses.

1.13 Please identify where (i.e., physical interconnection location(s)) and describe how (i.e., type of trunk group, and nature of traffic currently exchanged over each trunk group) Respondent's network is currently interconnected with the BellSouth network.

ANSWER: The Company objects that this interrogatory is overbroad, unduly burdensome, not relevant to the subject matter of the pending action, and not reasonably calculated to lead to the discovery of admissible evidence. Without waiving its objections, the Company refers the CMRS Providers to the charts attached hereto as Exhibit 1. In addition, see information readily available in the Local Exchange Routing Guide ("LERG") and the Commission's website.

SUPPLEMENTAL ANSWER: Without waiving any objections, the RLECs state that they typically exchange BellSouth toll traffic by means of 2-way FGC toll trunks connecting RLEC and BellSouth tandems. The exchange of other IXC traffic is typically accomplished by means of 2-way FGD trunks connecting RLEC and BellSouth tandems. EAS traffic is typically different in that connectivity is typically made by means of a 2-way EAS trunk between an RLEC tandem and a BellSouth end-office.

1.15 Does BellSouth currently combine CMRS Provider traffic with other traffic types and deliver such combined traffic to you over the same trunk group(s)? If so, please identify each trunk group over which combined traffic is delivered to you by BellSouth, and each type of traffic that you contend BellSouth has combined for delivery over that trunk group.

ANSWER: The Company objects that this interrogatory is overbroad, unduly burdensome, not relevant to the subject matter of the pending action, and not reasonably calculated to lead to the discovery of admissible evidence. The Company further objects that the phrase "trunk group" is

vague and ambiguous. The Company further objects that it cannot answer a question directed at the practices of a non-party to this proceeding because it has no direct knowledge of that non-party's practices. Without waiving its objections, the Company refers the CMRS Providers to the charts attached hereto as Exhibit 1.

SUPPLEMENTAL ANSWER: Without waiving any objections, to the best of the RLECs knowledge, BellSouth currently combines its own intraLATA toll traffic with that of the CMRS carriers and delivers that traffic to the RLECs over BellSouth access toll trunks.

1.22 For each type of traffic that BellSouth delivers to you, please state what call detail information BellSouth provides to you, if any, that identifies such traffic by traffic type, message quantity, call duration, or originating party.

ANSWER: The Company objects that this interrogatory is overly broad, unduly burdensome, not relevant to the subject matter of the pending action, and not reasonably calculated to lead to the discovery of admissible evidence. The Company further objects to any implication that it has an obligation (after the expiration of the parties' settlement agreement) to accept transit traffic from a third-party. Without waiving its objections, the Company states that BellSouth's obligations with respect to delivery of CMRS traffic data should be consistent with the terms of the existing CMRS settlement agreement attached to the Companies petition in this matter.

SUPPLEMENTAL ANSWER: Without waiving any objections, the RLECs state that BellSouth typically provides them with EMR ("110101") records for CMRS traffic. The RLECs object to producing copies of these records due to the presence of CPNI in the records, the otherwise highly confidential nature of those records, and the fact that the CMRS carriers are familiar with the type of information contained in the records. Therefore, producing the actual EMR records is unnecessary and further risks disclosure of highly confidential information.

1.23 Have you ever received from BellSouth or another third party a report (regardless of format) listing minutes of use of traffic that you have terminated from a Telecommunications Carrier with whom you have not established direct interconnection trunks? If so, please provide a copy of such report for the most recent one-month period.

ANSWER: The Company objects that this interrogatory is unduly burdensome, and not reasonably calculated to lead to the discovery of admissible evidence. The Company further objects to any implication that it has an obligation (after the expiration of the parties' settlement agreement) to accept transit traffic from a third-party. The Company further objects that the phrase "direct interconnection trunks" is vague and ambiguous. Without waiving its objections, the Company refers the CMRS Providers to the response to Interrogatory No. 1.22.

SUPPLEMENTAL ANSWER: Without waiving any objections, the RLECs state that BellSouth typically provides them with EMR ("110101") records for CMRS traffic. The RLECs object to producing copies of these records due to the presence of CPNI in the records, the otherwise highly confidential nature of those records, and the fact that the CMRS carriers are familiar with the type of information contained in the records. Therefore, producing the actual EMR records is unnecessary and further risks disclosure of highly confidential information.

1.24 If the answer to Interrogatory 1.23 is "no," has BellSouth or another third party ever offered to provide such a report to you? If so, identify the terms of the offer made to you.

ANSWER: The Company objects that this interrogatory is overly broad, unduly burdensome, not relevant to the subject matter of the pending action, and not reasonably calculated to lead to the discovery of admissible evidence. The Company further objects to any implication that it has an obligation (after the expiration of the parties' settlement agreement) to accept transit traffic from a third-party. Without waiving its objections, the Company refers the CMRS Providers to the response to Interrogatory 1.22.

SUPPLEMENTAL ANSWER: Without waiving any objections, the RLECs state that BellSouth typically provides them with EMR ("110101") records for CMRS traffic. The RLECs object to producing copies of these records due to the presence of CPNI in the records, the otherwise highly confidential nature of those records, and the fact that the CMRS carriers are familiar with the type of information contained in the records. Therefore, producing the actual EMR records is unnecessary and further risks disclosure of highly confidential information.

1.29 Provide your most recent interstate and intrastate access cost studies.

ANSWER: The Company objects that this interrogatory is overbroad, unduly burdensome, and not reasonably calculated to lead to the discovery of admissible evidence. The Company further objects to any implication that it has ever been obligated under applicable federal law to perform cost studies in relation with the proposed interconnection. In addition, the Company objects on the grounds that it seeks confidential, proprietary information. Without waiving its objections, the Company states that it has never performed TELRIC studies.

SUPPLEMENTAL ANSWER: Without waiving any objections, the RLECs refer to the cost studies for the seven RLECs that are cost-regulated companies, which are attached hereto. The remaining RLECs are average schedule regulated companies and, therefore, are not in possession of responsive documents.

1.30 If your rates are not reflected in NECA Tariff F.C.C. No. 5, please identify your interstate switched access rates for local switching, tandem switched facility, tandem switched termination, and tandem switching.

ANSWER: Not Applicable.

SUPPLEMENTAL RESPONSE: South Central Rural Telephone Cooperative refers the CMRS Providers to the tariff documentation showing its access rates, which is attached hereto.

1.44 If a CMRS Provider has not established direct interconnection trunks with you, will you allow your customers to make a local call to a CMRS Provider number assigned in the originating exchange or EAS area?

ANSWER: The Company objects that the phrase "direct interconnection trunks" is vague and ambiguous. The Company further objects that this interrogatory seeks the mental impressions of counsel and other information and advice that is subject to the attorney-client and attorney work

product privileges. The Company further objects to any implication that it is required or able to exchange traffic with a third-party intermediary. Without waiving its objections, the Company states that the interrogatory does not provide enough information for the Company to answer.

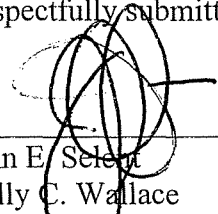
SUPPLEMENTAL ANSWER: Without waiving any objections, the RLECs state that they do not route CMRS calls as local based on the telephone numbers of the CMRS end-user. Instead, the RLECs route calls in accordance with applicable law and regulations.

1.48 If a CMRS Provider does not establish direct interconnection trunks with you, do you intend to block inbound or outbound CMRS Provider traffic?

ANSWER: The Company objects that the phrase "direct interconnection trunks" and the word "block" are vague and ambiguous. The Company further objects that this interrogatory seeks the mental impressions of counsel and other information and advice that is subject to the attorney-client and attorney work product privileges. The Company further objects to any implication that it is required or able to exchange traffic with a third-party intermediary. Without waiving its objections, the Company states that the interrogatory does not provide enough information for the Company to answer.

SUPPLEMENTAL ANSWER: Without waiving any of the objections, the RLECs respond in the negative.

Respectfully submitted,



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CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing was served by first-class United States mail and electronic mail on this 2nd day of October, 2006, to the following individual(s):

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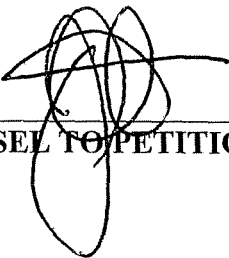
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COUNSEL TO PETITIONERS

South Central Rural Telephone Cooperative

ACCESS SERVICE

Title Page

Access Service

Regulations, Rates and Charges
applying to the provision of Access Service
for connection to interstate communications facilities
for Interstate Customers within the
operating territory of South Central
Rural Telephone Cooperative.

Access Services are provided by means of wire, fiber optics, radio or any other suitable technology or a combination thereof.

TARIFF F.C.C. NO. 1

2nd Revision Page 1

Cancels 1st Revision Page 1

South Central Rural Telephone Cooperative

ACCESS SERVICE**Check Sheet**

Title Pages and pages 1 to 257 inclusive of this tariff are effective as of the date shown. Original and revised pages are as named below contain all changes from the original tariff that are in effect on the date hereof.

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South Central Rural Telephone Cooperative

ACCESS SERVICE

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South Central Rural Telephone Cooperative

ACCESS SERVICE

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South Central Rural Telephone Cooperative

ACCESS SERVICE

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South Central Rural Telephone Cooperative

ACCESS SERVICE

12. Rates and Charges (Cont'd)

12.2 Switched Access Service

| | <u>Rates</u> | <u>Tariff Section Reference</u> | |
|---|--------------|---|------------|
| (A) <u>Non Recurring Charges</u> | | | |
| (1) <u>Local Transport – Installation</u> | | | |
| Per Entrance Facility | | | |
| (a) Voice Grade Four-Wire | ICB | 6.7.1(A)(1) | |
| (b) High Capacity DS1 | ICB | 6.7.1(A)(1) | |
| (2) <u>Local Transport-Installation</u> | | | |
| Per End Office Facility | \$376.00 | 6.7.1(A) | |
| (3) <u>Interim NXX Translation</u> | | | |
| Per Order, Per End Office | \$ 76.00 | 6.3.6(A)(3)(a) | |
| (B) <u>Local Transport*</u> | | | |
| <u>Premium Access</u> | | | |
| (1) <u>Entrance Facility</u> | | | |
| Per Termination | | | |
| (a) Voice Grade Four-Wire | \$ 9.75 | 6.2(A)(1)(a) | (R) |
| (b) High Capacity DS1 | \$26.08 | 6.2(A)(1)(a) | (R) |

* The Local Transport rate includes non-chargeable Interface Groups and Optional Features as set forth in Section 6.2(A)(3) and 6.2(A)(4), preceding.

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South Central Rural Telephone Cooperative
ACCESS SERVICE

12. Rates and Charges (Cont'd)

12.2 Switched Access Service (Cont'd)

| | <u>Rates</u> | <u>Tariff Section Reference</u> |
|---|--------------|---|
| (B) <u>Local Transport*</u> <u>Premium Access (Cont'd)</u> | | |
| (2) Tandem Switched Transport | | |
| (a) Tandem Switched Transport Facility | | |
| - Per Minute Mile | \$ 0.00073 | 6.2(a)(2)(b) (I) |
| (B) Tandem Switched Transport Termination | | |
| - Per Minute | \$ 0.00016 | 6.2(a)(2)(b) (I) |
| (3) Reserved for Future Use | | |
| (4) <u>Direct Trunked Transport</u> | | |
| (a) Direct Trunked Facility Per Mile | | |
| - Voice Grade | \$1.24 | 6.2(A)(2)(a) (I) |
| - High Capacity DS1 | \$8.09 | 6.2(A)(2)(a) (I) |
| (b) Direct Trunked Termination Per Termination | | |
| - Voice Grade | \$12.49 | 6.2(A)(2)(a) (I) |
| - High Capacity DS1 | \$39.88 | 6.2(A)(2)(a) (I) |
| (c) Direct Trunked Entrance Facility Per | | |
| - Voice Grade-2 Wire | \$6.09 | 6.2(A)(2)(a) (R) |
| - Voice Grade-4 Wire | \$9.75 | 6.2(A)(2)(a) (R) |
| - High Capacity DS1 | \$26.08 | 6.2(A)(2)(a) (R) |

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South Central Rural Telephone Cooperative

ACCESS SERVICE12. Rates and Charges (Cont'd)12.2 Switched Access Service (Cont'd)

| | <u>Rates</u> | <u>Tariff Section Reference</u> | |
|---|--------------|---|-----|
| (5) <u>Multiplexing, Per Arrangement</u> | | | |
| - DS4 to DS1 | ICB | | |
| - DS3 to DS1 | \$474.31 | | |
| - DS2 to DS1 | ICB | | |
| - DS1C to DS1 | ICB | | |
| - DS1 to Voice | \$183.12 | 6.2(A)(1)(d) | |
| - DS1 to DS0 | \$183.12 | | |
| - DS1 to Subrates: | | | |
| - Up to 20 (2.4 Kbps services) | \$390.00 | | |
| - Up to 10 (4.8 Kbps services) | \$265.00 | | |
| - Up to 10 (4.8 Kbps services) | \$235.00 | | |
| (C) <u>End Office Premium Access</u> | | | |
| (1) <u>Local Switching</u> | | | |
| LS2 (Line Side & Trunk Side) | \$0.001571 | 6.2(B)(1) | (I) |
| (2) <u>Reserved For Future Use</u> | | | |
| (3) <u>Directory Assistance Info. Surcharge</u> | | | |
| (Per 100 Access Minutes) | \$0.02680 | 6.2(B)(3) | (I) |

* The Local Transport rate includes non-chargeable Interface Groups and Optional Features as set forth in Section 6.2(A)(3) and 6.2(A)(4), preceding.

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South Central Rural Telephone Cooperative

ACCESS SERVICE

12. Rates and Charges (Cont'd)

12.2 Switched Access Service (Cont'd)

| | <u>Rates</u> | <u>Tariff Section Reference</u> |
|--|--------------|---|
| (D) <u>Toll Free Number Data Base Access Service</u> | | |
| 1. <u>Basic Rate</u> - per query | \$.009250 | 6.3.6(A)(3)(b) |
| 2. <u>Vertical Features Rate</u> - per query (replaces basic rate) | \$.009450 | 6.3.6(A)(3)(b) |

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South Central Rural Telephone Cooperative

ACCESS SERVICE

12. Rates and Charges (Cont'd)

12.3 Special Access Service

| | <u>Monthly Rates</u> | <u>Non Recurring Charges</u> | <u>Tariff Section Reference</u> | |
|---|--------------------------|--------------------------------------|---|-----|
| (A) <u>Voice Grade Channel,</u> | | | | |
| (1) <u>Channel Termination</u> per termination* | | | | |
| Two-Wire | \$6.09 | \$75.00 | 7.1.1(A) | (R) |
| Four-Wire | \$9.75 | \$75.00 | 7.1.1(A) | (R) |
| (2) <u>Channel Mileage</u> <u>Facility</u> per mile | | | | |
| | \$ 1.24 | | 7.1.1(B)(1) | (I) |
| (3) <u>Channel Mileage</u> <u>Termination</u> per termination | | | | |
| | \$12.49 | | 7.1.1(B)(2) | (I) |
| (4) <u>Conditioning</u> per termination | | | | |
| - C-Type | \$7.20 | | 7.2.2(B)(1)(a) | |
| - Data Capability | \$4.95 | | 7.2.2(B)(1)(b) | |
| (B) <u>Metallic Channel</u> | | | | |
| (1) <u>Channel Termination</u> per termination* | | | | |
| Two-Wire | \$ 3.66 | \$230.00 | 7.1.1(A) | (R) |
| (2) <u>Channel Mileage</u> <u>Facility</u> per mile | | | | |
| | \$ 1.04 | | 7.1.1(B)(1) | (I) |
| (3) <u>Channel Mileage</u> <u>Termination</u> per termination | | | | |
| | \$14.99 | | 7.1.1(B)(2) | (I) |

* The Channel Termination rate includes non-chargeable Channel Interfaces as set forth in Section 7.1.4, preceding.

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South Central Rural Telephone Cooperative

ACCESS SERVICE

12. Rates and Charges (Cont'd)

12.3 Special Access Service (Cont'd)

| | <u>Monthly</u> <u>Rates</u> | Non <u>Recurring</u> <u>Charges</u> | Tariff Section <u>Reference</u> | |
|--------------------------------|--------------------------------|---|---------------------------------------|--------------------|
| (C) <u>Digital Data</u> | | | | |
| (1) <u>Channel Termination</u> | | | | |
| | | | | |
| | | | | per termination* |
| | 2.4 to 19.2 Kbps | \$11.21 | \$150.00 | 7.1.1(A) (R) |
| | 56-64 Kbps** | \$11.21 | \$205.80 | (R) |
| | DS1 | \$26.08 | \$251.00 | (R) |
| | DS3 | \$250.41 | \$251.00 | (R) |
| (2) <u>Channel Mileage</u> | | | | |
| | | | | <u>Facility</u> |
| | | | | per mile |
| | 2.4 to 19.2 Kbps | \$ 1.18 | | (I) |
| | 56-64 Kbps** | \$ 1.68 | 7.1.1(B)(1) | (I) |
| | DS1 | \$ 8.09 | | (I) |
| | DS3 | \$55.70 | | (I) |
| (3) <u>Channel Mileage</u> | | | | |
| | | | | <u>Termination</u> |
| | | | | per termination |
| | 2.4 to 19.2 Kbps | \$11.87 | | (I) |
| | 56-64 Kbps** | \$16.86 | 7.1.1(B)(2) | (I) |
| | DS1 | \$39.88 | | (I) |
| | DS3 | \$233.81 | | (I) |

* The Channel Termination rate includes non-chargeable Channel Interfaces as set forth in Section 7.1.4, preceding.

** 64 Kbps Clear Channel is offered only where equipment and facilities are available.

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South Central Rural Telephone Cooperative

ACCESS SERVICE

12. Rates and Charges (Cont'd)

12.3 Special Access Service (Cont'd)

| <u>Monthly</u> | <u>Non</u> | <u>Tariff</u> |
|----------------|------------------|------------------|
| <u>Rates</u> | <u>Recurring</u> | <u>Section</u> |
| | <u>Charges</u> | <u>Reference</u> |

(D) Reserved for future use

(C)
(D)

(D)

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South Central Rural Telephone Cooperative

ACCESS SERVICE

12. Rates and Charges (Cont'd)

12.3 Special Access Service (Cont'd)

| <u>Monthly</u> <u>Rates</u> | <u>Non</u> <u>Recurring</u> <u>Charges</u> | <u>Tariff</u> <u>Section</u> <u>Reference</u> |
|--------------------------------|--|---|
|--------------------------------|--|---|

(D)

(D)

(E) DSL Access Service Connection

| | | | |
|-------------------|----------|----------|----------|
| - per 1.544 Mbps | \$26.00 | \$170.00 | 7.2.5(D) |
| - per 44.736 Mbps | \$250.00 | \$555.00 | 7.2.5(D) |

(R)

(R)

* The Channel Termination rate includes non-chargeable Channel Interfaces as set forth in Section 7.1.4, preceding.

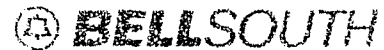
12. Rates and Charges (Cont'd)

12.5 Digital Subscriber Line Access Services

(A) Asymmetric Digital Subscriber Line Access Service

Regulations concerning Asymmetric Digital Subscriber Line Access Service are set forth in Section 8.1, preceding.

| <u>ADSL Line Charge</u> | <u>Monthly Rate</u> | <u>Nonrecurring Charge</u> | <u>Tariff Section Reference</u> | |
|-------------------------|---------------------|----------------------------|---------------------------------|-----|
| - Per Voice-Data Option | \$6.01 | \$25.00 | 8.1.5(C) | (I) |



BellSouth Telecommunications, Inc.
Interconnection
600 North 19th Street
8th Floor
Birmingham, AL 35203

August 18, 2006

Greg Hale – General Manager
Logan Telephone Cooperative
10725 Bowling Green Road
Auburn, Kentucky 42206

Dear Mr. Hale:

Thank you for your response to the letter I sent to you on July 14, 2006, a copy of which I enclose for your convenience.

As I indicated in that letter, there are no provisions for BellSouth to pay for the termination of traffic between CMRS providers and independent companies after December 31, 2006, the termination date for the existing agreement. While we remain hopeful that negotiations and/or arbitration with the CMRS providers will result in a satisfactory compensation arrangement, the existing agreement also calls for BellSouth and the independent companies to negotiate a transit arrangement. Therefore, as I have previously requested, we need to discuss and negotiate the transit traffic issues we have before the end of the year.

In a good faith effort to get these negotiations started, I am enclosing a draft Third Party Traffic Agreement relating to transit traffic issues for your review and consideration. Please send me any comments you have on the agreement. Additionally, in a further attempt to get our negotiations started, I am offering to host a meeting in Louisville, Kentucky at 10:00 AM EST on October 11, 2006 with the independent companies in Kentucky to discuss the enclosed agreement. If this time is not convenient for you, please provide me with an alternative date and time. If you would like me to negotiate with a representative on your behalf, please provide me with the name and contact information for that individual, and I will contact him or her directly.

Please confirm by September 15 that you or your representative will be available on October 11 for these discussions or provide me with further information on how you would like to proceed. Upon receiving confirmation from you that you or your representative will be able to meet on October 11, I will finalize the meeting arrangements.

I look forward to our discussions and to our successful negotiation of these matters.

Sincerely,

A handwritten signature in cursive script that reads "Gene Lunceford".

Gene Lunceford
Account Manager
BellSouth Telecommunications
205-321-2013

Enclosures

July 14, 2006

To: All Kentucky ICO's
From: Gene Lunceford, BellSouth Telecommunications
Subject: Transit Traffic in Kentucky

On December 7, 2005, I wrote to you concerning the CMRS transit traffic Settlement Agreement. I appreciate the response from many of you that indicated your intent to negotiate new agreements with the CMRS providers in Kentucky. Hopefully, these negotiations are progressing successfully.

Several of the letters I received from you expressed the expectation that BellSouth would inform the CMRS providers that BellSouth would no longer provide intermediary services unless contracts were in place between the CMRS providers and independent companies after December 31, 2006. To ensure that traffic will flow between carriers as intended for the benefit of all end user customers, BellSouth will not block traffic unless ordered by a state Public Service Commission to do so.

In addition, there are no provisions for BellSouth to pay for the termination of traffic between CMRS providers and independent companies after December 31, 2006, the termination date for the existing agreement. Provisions for the payment of this terminating traffic should be negotiated between the carriers who originate and terminate the traffic in question. The Settlement Agreement provides verbiage on an arbitration process if negotiations with the CMRS providers prove to be unsuccessful.

We would like to propose a meeting with the independent companies in Kentucky to discuss and negotiate CMRS transit traffic and related transit traffic issues. We are open to an industry meeting, meeting with a representative group of ICO's or meeting with an ICO representative. Please let me know by July 28, 2006 how you would like to proceed and when would be a convenient time for a meeting.

Sincerely,

Gene Lunceford

Gene Lunceford
Account Manager
BellSouth Telecommunications
205-321-2013

THIRD PARTY TRAFFIC AGREEMENT

This Third Party Traffic Agreement (Agreement) is made and entered into by and between BellSouth Telecommunications, Inc., having its principal place of business in Atlanta, Georgia, (BellSouth), and _____, an Independent Telephone Company (ITC) having its principal place of business in _____, Kentucky, and sets forth terms and conditions regarding BellSouth's provision of Third Party Traffic services. BellSouth and ITC may be referred to herein individually as a "Party" and collectively as the "Parties."

WHEREAS, BellSouth has offered to provide Third Party Traffic services to ITC pursuant to the terms and conditions set forth in this Agreement; and

WHEREAS, ITC may, from time to time, purchase or otherwise utilize BellSouth's Third Party Traffic services pursuant to the rates, terms and conditions set forth herein;

NOW THEREFORE, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties hereby agree as follows.

A. Terms and Definitions.

1. Facility Based Telecommunications Service Provider – A Telecommunications Service Provider, including ITC, that utilizes its own switches or switches leased from another Telecommunications Service Provider to offer local exchange and exchange access services to its end users.
2. ISP-bound Traffic – Calls to an information service provider or internet service provider (ISP) that are dialed by a caller using a local dialing pattern (7 or 10 digit) for delivery to an ISP server or modem.
3. Local Traffic
 - a. For landline-to-landline traffic, Local Traffic is any intraLATA circuit switched call transiting BellSouth's network that originates from and terminates to other Telecommunications Service Providers, and for which BellSouth does not collect toll charges or access charges, either directly or indirectly, as the intraLATA toll provider for the end user.
 - b. For wireless-to-wireless traffic, landline-to-wireless traffic, and wireless-to-landline traffic, Local Traffic is any circuit switched call transiting BellSouth's network that originates from and terminates to other Telecommunications Service Providers within the same Major Trading Area (MTA), subject to BellSouth's LATA restrictions.
4. Telecommunications Service Provider - A provider of local exchange and/or exchange access telecommunications service that is legally certified to provide service within the Commonwealth of Kentucky or is licensed by the Federal Communications Commission (FCC) to provide Commercial Mobile Radio Service (CMRS). For purposes of this Agreement, the term Telecommunications Service Provider does not include BellSouth, but does include ITC.

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5. Platform Provider – A Telecommunications Service Provider that utilizes BellSouth’s switching, with or without other network components, to offer local exchange and exchange access services to its end users.
6. Platform Traffic – Local Traffic or ISP-bound Traffic (1) originating on ITC’s network and terminating to a Platform Provider or (2) originating from a Platform Provider and terminating to ITC.
7. Platform Traffic Service – BellSouth’s provision of services necessary to allow for the exchange of Platform Traffic between two Telecommunications Service Providers.
8. Third Party Traffic Service – Transit Traffic Service or Platform Traffic Service.
9. Transit Traffic – Local Traffic or ISP-bound Traffic (1) originating on ITC’s network that is switched and transported by BellSouth and delivered to another Facility Based Telecommunications Service Provider’s network for termination, or (2) originating on the network of a Facility Based Telecommunications Service Provider other than ITC that is switched and transported by BellSouth and delivered to ITC for termination.
10. Transit Traffic Service – BellSouth’s provision of the functions necessary to allow ITC and another Facility Based Telecommunications Service Provider to exchange Transit Traffic.

B. Transit Traffic Service

1. Transit Traffic Originated by ITC

- (a) BellSouth shall provide Transit Traffic Service to ITC for ITC originated Transit Traffic utilizing the existing interconnection facilities between ITC and BellSouth for the routing of such Transit Traffic. Provided that Transit Traffic is properly routed by ITC pursuant to the Local Exchange Routing Guide (LERG), BellSouth shall deliver Transit Traffic to the terminating Facility Based Telecommunications Service Provider to the extent such terminating Telecommunications Service Provider is interconnected with BellSouth’s network.
- (b) Where BellSouth provides Transit Traffic Service to ITC, BellSouth is not liable or responsible for payment to the terminating Telecommunications Service Provider. Such payment is the sole responsibility of ITC. ITC will establish traffic exchange agreements or other appropriate agreements to address compensation with terminating Telecommunications Service Providers for the Transit Traffic delivered pursuant to this Agreement. In the event that the terminating Telecommunications Service Provider imposes on BellSouth any charges or costs for the delivery of ITC originated Transit Traffic, BellSouth shall dispute such charges with the terminating carrier. BellSouth also shall notify ITC in writing of the disputed charges. If, after BellSouth’s formal challenge to the charges for the delivery of ITC originated Transit Traffic, a court of competent jurisdiction issues a final order requiring BellSouth to pay any such terminating charges to a terminating Telecommunications Service Provider for the delivery of ITC Transit Traffic, ITC shall pay the third party terminating

carrier directly for such Transit Traffic or shall reimburse BellSouth for the amounts paid by BellSouth for ITC originated Transit Traffic.

- (c) BellSouth shall bill ITC for ITC originated Transit Traffic at the rate of \$.0025/MOU beginning with the Effective Date of this Agreement. Beyond the initial three-year term of this Agreement, BellSouth shall continue billing ITC at the \$.0025/MOU rate unless and until the Parties negotiate a successor agreement (including rates). The Parties shall incorporate the billing for Transit Traffic Service for ITC originated Transit Traffic into the existing settlements processes between the Parties. Upon request, BellSouth shall provide to ITC supporting documentation and usage/summary reports associated with ITC originated Transit Traffic for purposes of verifying Transit Traffic billing.
- (d) ITC may elect one of two options for measuring ITC originated Transit Traffic minutes of use for which charges are due.
 - (i) ITC may utilize its originating switch recordings to compensate BellSouth based upon actual ITC Transit Traffic minutes of use (“Actual Measurements”). If ITC elects to utilize Actual Measurements, ITC shall provide a monthly report to BellSouth reflecting actual ITC Transit Traffic minutes of use, along with payment on a per minute of use basis at the applicable rate within sixty (60) days of the date of usage.
 - (ii) In lieu of Actual Measurements, ITC may provide to BellSouth a percent local usage factor (PLU) estimating the percentage of total minutes of use delivered to BellSouth that constitutes ITC Transit Traffic (“Estimated Measurements”). The PLU must be provided to BellSouth in writing within 30 days of the Effective Date hereof, or within 30 days of delivering ITC Transit Traffic to BellSouth. In the event ITC fails to provide a PLU to BellSouth during this timeframe, BellSouth shall calculate a PLU to be used until a PLU is provided. To the extent a PLU is provided after the default PLU has taken effect, the PLU provided by ITC shall be applied on a prospective basis only. The PLU may be updated annually or sooner in the event of a change in Local Traffic or ISP-bound Traffic volume. The Party calculating the PLU shall provide the other Party with the data, including any available call detail records that support the PLU calculation.

BellSouth reserves the right to contest the accuracy of both the Actual Measurements and Estimated Measurements provided by ITC and may conduct audits or internal studies for verification. In the event a dispute arises regarding Actual Measurements or Estimated Measurements, BellSouth will continue to bill based upon information provided by ITC or utilizing the assigned PLU until the dispute is resolved. If BellSouth and ITC are unable to successfully negotiate a resolution of the dispute within 30 days of written notice of the existence of a dispute, the aggrieved Party shall seek dispute resolution with a court of competent jurisdiction. Once the dispute is resolved, the Parties shall utilize the resulting Actual Measurements or Estimated Measurements on a going forward basis. The Parties shall make any corrections retroactive to the point in time when the dispute was initiated.

2. Transit Traffic Originated by a Third Party Telecommunications Service Provider

- (a) BellSouth shall provide Transit Traffic service to ITC for Transit Traffic originated by other Telecommunications Service Providers utilizing the existing interconnection facilities

between ITC and BellSouth for the routing of such Transit Traffic. Provided that Transit Traffic is properly routed by the originating Telecommunications Service Provider pursuant to the Local Exchange Routing Guide (LERG), BellSouth shall deliver such Transit Traffic to ITC for termination.

- (b) Where BellSouth delivers Transit Traffic to ITC for termination, BellSouth shall not bill ITC any transit charges pursuant to this Agreement. Further, BellSouth is not liable or responsible for payment to ITC for traffic originated by other Telecommunications Service Providers. Amounts ITC bills BellSouth (or if ITC does not bill BellSouth, amounts BellSouth calculates for compensation to ITC through the monthly settlement process) under other agreements shall not include any minutes of use for Third Party Transit Traffic.
- (c) When delivering Transit Traffic to ITC for termination, and where available, BellSouth shall generate and deliver to ITC, at no charge to ITC, industry standard call detail records known as Exchange Message Interface (EMI) 1101-01 records for ITC's use in billing originating Telecommunications Service Providers. Where industry standard call detail records are not available, BellSouth shall provide to ITC available usage, billing and summary data sufficient for billing purposes. Where call detail records are not generated consistent with industry standard guidelines and summary data is not available, ITC shall negotiate with the originating Telecommunications Service Providers, as appropriate, to develop a methodology for compensation for such Transit Traffic. Notwithstanding the foregoing, the unavailability of such call detail records or summary data does not create any obligation for BellSouth to compensate ITC for such Transit Traffic. BellSouth shall not be liable for any terminating compensation to ITC or any third party Telecommunications Service Provider. BellSouth shall work cooperatively with ITC to identify the originating Telecommunications Service Provider and the minutes of use for ITC. BellSouth will not block traffic unless ordered by the Kentucky Public Service Commission to do so.

C. Platform Traffic Service.

- 1. Platform Traffic Service provides for ITC's exchange of traffic with Platform Providers utilizing BellSouth switching. BellSouth and ITC shall utilize the existing interconnection facilities between ITC and BellSouth for the routing of such Platform Traffic. Where BellSouth provides Platform Traffic Service, BellSouth is not liable or responsible for payment to ITC or to the Platform Provider. Such payment is the sole responsibility of the originating Telecommunications Service Provider. By utilizing BellSouth's Platform Traffic Service, the originating Telecommunications Service Providers are committing to establishing traffic exchange agreements or other appropriate agreements to address compensation between and among originating and terminating Telecommunications Service Providers.
- 2. For traffic originating from a Platform Provider, BellSouth will generate and provide to ITC, at no charge, summary usage data sufficient for billing purposes reflecting the minutes of use generated by such Platform Provider. BellSouth shall not be liable to ITC or the Platform Provider for any compensation or other costs associated with Platform Traffic.

3. For traffic originating from ITC, BellSouth will deliver such traffic to the Platform Provider at no charge to ITC.

D. General

1. Audits. ITC may audit BellSouth's records to the extent necessary to verify ITC originated Transit Traffic minutes of use or Transit Traffic or Platform Traffic minutes of use terminated to ITC. Audits may be performed no more than once each calendar year to evaluate the accuracy of the industry standard call detail records or summary reports provided by BellSouth pursuant to this Agreement. Audits may be performed on at least fifteen (15) days prior written notice to BellSouth, subject to mutually acceptable scheduling. Each Party will cooperate fully in any such audit, providing reasonable access to employees, books and records reasonably needed to assess the accuracy of the call detail records provided by BellSouth. In the event a dispute arises regarding the results of the audit, BellSouth will continue to bill based upon its records until the dispute is resolved. If BellSouth and ITC are unable to successfully negotiate a resolution of the dispute within 30 days after completion of the audit, the aggrieved Party shall seek dispute resolution with a court of competent jurisdiction. Once the dispute is resolved, the Parties shall utilize the minutes of use reflected in the audit, as determined through the dispute resolution process, on a going forward basis. The Parties shall make any corrections retroactive to the period covered by the audit.
2. ITC Transit Traffic Service. If ITC provides transit services to BellSouth, ITC will provide such services to BellSouth at the same rates, terms, and conditions that govern the provision of Transit Traffic Services by BellSouth.
3. Term. The term of this Agreement shall become effective with the date of the last signature executing the Agreement (Effective Date). It shall continue in effect thereafter for a period of three (3) years. The rates, terms, and conditions set forth in this Agreement shall remain in full force and effect until amended in writing by all Parties or unless and until the Parties negotiate a new successor agreement clearly stating that the agreement supercedes the rates, terms and conditions in this Agreement.
4. Change in Law. (i) To the extent any effective law, statute, ordinance, or state or federal regulatory ruling or order applicable to the terms of this Agreement (collectively or individually referred to herein as "Legal Requirement" but expressly excluding a Party's tariff) establishes, changes or clarifies the obligations of the Parties with respect to ITC Transit Traffic, Third Party Transit Traffic or Platform Traffic Service, and such Legal Requirement imposes obligations different from those set forth in this Agreement, then upon thirty (30) days written notice, either Party may request renegotiations of this Agreement consistent with such Legal Requirement. Any rates, terms or conditions agreed upon by the Parties shall be substituted in place of those previously in effect and shall be deemed to be effective under this Agreement as of date the Parties amend this Agreement in writing to reflect the new rate, term, or condition unless the order by the court, state commission or the Federal Communications Commission (FCC) requires a different effective date. If the

Parties are unable to reach an agreement as to an amendment to this Agreement consistent with the Legal Requirement within 60 days following the request of renegotiations, the Parties shall petition the relevant state commission to resolve the dispute. The Parties enter into this Agreement without prejudice as to any position each may take with respect to similar future agreements between the Parties or with respect to positions each may have taken previously or may take in the future in any legislative, regulatory or other public forum addressing any matters, including matters related to the rates to be charged for ITC Transit Traffic, call records for billing purposes, or the types of arrangements prescribed by this Agreement. Nothing in this Agreement shall preclude any Party from participating in any proceeding before the state commission or FCC relating to any issue related to the subject matter of this Agreement or from petitioning the state commission or FCC to address any issue related to the subject matter of this Agreement.

5. The Parties to this Agreement are independent contractors. No Party is an agent, representative or partner of any other Party, and no Party has the right, power or authority to enter into any agreement for or on behalf of, or incur any obligation or liability of, or otherwise bind, any other Party. This Agreement shall not be interpreted or construed to create an association, joint venture, or partnership between the Parties or to impose any partnership obligation or liability upon the other Party.

6. Limitation of Liability

(a) Liability for Acts or Omissions of Third Parties. No Party to this Agreement shall be liable to another Party for any act or omission of any third party Telecommunications Service Provider originating Transit Traffic or Platform Traffic destined for ITC or terminating Transit Traffic or Platform Traffic originated by ITC.

(b) Limitation of Liability. A Party's liability for any loss, cost, claim, injury, liability or expense, including reasonable attorneys' fees, relating to or arising out of any cause whatsoever, whether based in contract, negligence or other tort, strict liability or otherwise, relating to the performance of this Agreement, shall not exceed a credit for the actual cost of the services not performed or improperly performed.

(c) Under no circumstance shall any Party be responsible or liable for indirect, incidental, or consequential damages, including, but not limited to, economic loss or lost business or profits, damages arising from the use or performance of equipment or software, or the loss of use of software or equipment, or accessories attached thereto, delay, error, or loss of data.

(d) Disclaimer. EXCEPT AS SPECIFICALLY PROVIDED TO THE CONTRARY IN THIS AGREEMENT, THE PARTIES MAKE NO REPRESENTATIONS OR WARRANTIES CONCERNING THE SPECIFIC QUALITY OF ANY SERVICES, OR FACILITIES PROVIDED UNDER THIS AGREEMENT. THE PARTIES DISCLAIM, WITHOUT LIMITATION, ANY WARRANTY OR GUARANTEE OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE, ARISING FROM COURSE OF PERFORMANCE, COURSE OF DEALING, OR FROM USAGES OF TRADE.

7. Dispute Resolution. In the event any dispute arises as to the interpretation or enforcement of this Agreement, and the Parties are unable to resolve the dispute informally through negotiation, the Parties shall petition a court of competent jurisdiction for resolution of the dispute.
8. Nonexclusivity. Nothing in this Agreement shall affect a Party's right to seek interconnection with any carrier or preclude a Party from negotiating an interconnection agreement with another carrier consistent with Sections 251 and 252 of the Telecommunications Act of 1996, as amended. Nothing herein shall be construed as a waiver by a Party of any rights afforded or obligations imposed by applicable law.
9. Entire Agreement. The rates, terms, and conditions set forth in this Agreement shall comprise the complete and entire Agreement between the Parties with respect to Transit Traffic and Platform Traffic. The rates, terms and conditions of this Agreement shall govern unless and until a Party seeks changes pursuant to a Legal Requirement or the Parties negotiate a successor agreement as set forth herein. No Party shall be bound by any definition, condition, provision, representation, warranty, covenant or promise other than as expressly stated in this Agreement or as is contemporaneously or subsequently set forth in writing and executed by a duly authorized officer or representative of all Parties.
10. Force Majeure. In the event performance of this Agreement, or any obligation hereunder, is either directly or indirectly prevented, restricted, or interfered with by reason of fire, flood, earthquake or like acts of God, wars, revolution, civil commotion, explosion, acts of public enemy, embargo, acts of the government in its sovereign capacity, labor difficulties, including without limitation, strikes, slowdowns, picketing, or boycotts, unavailability of equipment from vendor, or any other circumstances beyond the reasonable control and without the fault or negligence of the Parties, an affected Party, upon giving prompt written notice, shall be excused from such performance on a day-to-day basis to the extent of such prevention, restriction, or interference; provided, however, that the Parties shall use diligent efforts to avoid or remove such causes of non performance and shall proceed whenever such causes are removed or cease.
11. Modification of Agreement. No modification, amendment, supplement to, or waiver of the Agreement or any of its provisions shall be effective and binding upon the Parties unless it is made in writing and duly signed by the Parties.
12. Severability. If any provision of this Agreement, or part thereof, shall be held invalid or unenforceable in any respect, the remainder of the Agreement or provision shall not be affected thereby, provided that the Parties shall negotiate in good faith to reformulate such invalid provision, or part thereof, or related provision, to as closely reflect the original intent of the Parties as possible, consistent with applicable law, and to effectuate such portions thereof as may be valid without defeating the intent of such provision.
13. Waivers. A failure or delay of a Party to enforce any of the provisions hereof, to exercise any option which is herein provided, or to require performance of any of the provisions hereof shall in no way be construed to be a waiver of such provisions or options, and each

Party, notwithstanding such failure, shall have the right thereafter to insist upon the performance of any and all of the provisions of this Agreement.

14. Governing Law. This Agreement shall be governed by and construed and enforced in accordance with the laws of the Commonwealth of Kentucky without regard to conflict of laws principles.
15. Assignments and Transfers. This Agreement shall not be assigned by any Party without the prior written consent of the other Parties, which shall not be unreasonably delayed, conditioned, or withheld.
16. Notices. Every notice, consent or approval of a legal nature, required or permitted by this Agreement shall be in writing and shall be delivered either by hand, by overnight courier or by US mail postage prepaid, or email if an email address is listed below, addressed to:

BellSouth Telecommunications, Inc.
BellSouth Account Manager
600 North 19th Street, 8th floor
Birmingham, AL 35203

and

Business Markets-Wholesale Attorney
Suite 4300
675 West Peachtree Street
Atlanta, GA 30375

<ITC Name>

or at such other address as the intended recipient previously shall have designated by written notice to the other Parties. Unless otherwise provided in this Agreement, notice by mail shall be effective on the date it is officially recorded as delivered by return receipt or equivalent, and in the absence of such record of delivery, it shall be presumed to have been delivered the fifth day, or next business day after the fifth day, after it was deposited in the mails.

17. Rule of Construction. No rule of construction requiring interpretation against the drafting Party hereof shall apply in the interpretation of this Agreement.
18. Headings of No Force or Effect. The headings of Sections of this Agreement are for convenience of reference only, and shall in no way define, modify or restrict the meaning or interpretation of the terms or provisions of this Agreement.

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19. Multiple Counterparts. This Agreement may be executed in multiple counterparts, each of which shall be deemed an original, but all of which shall together constitute but one and the same document.
20. Good Faith Performance. Each Party shall act in good faith in its performance under this Agreement and, in each case in which a Party's consent or agreement is required or requested hereunder, such Party shall not unreasonably withhold, condition, or delay such consent or agreement.
21. Survival. The Parties' obligations under this Agreement which by their nature are intended to continue beyond the termination or expiration of this Agreement shall survive the termination or expiration of this Agreement.

IN WITNESS WHEREOF, the Parties have executed this Agreement the day and year written below.

BellSouth Telecommunications, Inc.

[ITC Name]

By: _____

By: _____

Name: _____

Name: _____

Title: _____

Title: _____

Date: _____

Date: _____

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South Central Rural Telephone Cooperative, Inc
 NECA Final Cost Study 2005
 Using An Average For The Period Rate Ba
 Interstate Access Rate Development

Section: 5
 Page: 1A
 Dec 31, 2005

Program: ITC's FAST P36/69& FAST TYP
 Prepared: ITC's Inc.
 Telephone: 719-574-5120
 Printed: 18-Apr-2006 11:05 AM

Interstate Access Rate Development

| RateElement | Description | Demand Quantities | | Revenue Requirement |
|--|----------------------------------|-------------------|----------|---------------------|
| | | Amount | Rate | |
| End User Common Line Charge | Subscribe Lines Res & Sgl Line B | 294,463 | \$6.50 | 1,914,010 |
| End User Common Line Charge | Subscribe Lines Multi Line Bus | 40,108 | \$9.20 | 368,994 |
| Projected Interstate Common Line Support (Approximate) | | 334,571 | \$7.67 | 2,564,956 |
| Traffic Sensitive | | | | |
| Local Switching | Acc Min | 78,445,873 | 0.001634 | 128,171 |
| Local Transport-Term | Acc Min | 78,445,873 | 0.000000 | 0 |
| Local Transport-Fac | Min Miles | 450,999,965 | 0.000000 | 0 |
| Information | Acc Min | 78,445,873 | 0.000249 | 19,525 |
| Direct Trunk Transport Entrance Facility | Per VG - 2 Wire | 0 | \$21.78 | 0 |
| Direct Trunk Transport Entrance Facility | Per VG - 4 Wire | 0 | \$34.85 | 0 |
| Direct Trunk Transport Termination | Per VG Term | 0 | \$0.00 | 0 |
| Direct Trunk Transport Facility | Per VG Mile | 0 | \$0.00 | 0 |
| Direct Trunk Transport Entrance Facility | Per DS1 | 0 | \$93.21 | 0 |
| Direct Trunk Transport Termination | Per DS1 Term | 276 | \$0.00 | 0 |
| Direct Trunk Transport Facility | Per DS1 Mile | 5,088 | -\$0.00 | 0 |
| Non-Premium Access | | | | |
| Common Line-Originating | Acc Min | 0 | 0.000000 | 0 |
| Common Line-Terminating | Acc Min | 0 | 0.000000 | 0 |
| Traffic Sensitive | | | | |
| Local Switching | Acc Min | 0 | 0.001634 | 0 |
| Local Transport-Term | Acc Min | 0 | 0.000000 | 0 |
| Local Transport-Fac | Min Miles | 0 | 0.000000 | 0 |
| Information | Acc Min | 0 | 0.000249 | 0 |
| Total Interstate Switched Access Revenue Requirement | | | 0.063683 | 4,995,656 |
| Special Access (see Next Page:) | | | | 978,339 |
| Billing & Collection | Messages | 1,322,999 | 0.191629 | 253,525 |
| Interexchange Transport | | | | 0 |
| Total Interstate Revenue Requirement | | | | 6,227,519 |
| Check Total | | | | 6,227,519 |

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South Central Rural Telephone Cooperative, Inc
 NECA Final Cost Study 2005
 Using An Average For The Period Rate Ba:
 Interstate Access Rate Development

Section: 5
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 Dec 31, 2005

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0

| Special Access | | Interstate Access Rate Development | | | |
|------------------------------------|--------------------------|------------------------------------|----------|-------------------|---------------------|
| | | Demand Quantities | | | Revenue Requirement |
| Rate Element | Description | Amount | Rate | | |
| Channel Termination | Metallic Term/Month | 0 | \$13.07 | 0.00 | |
| Channel Termination | 2 Wire Term/Month | 12 | \$21.78 | 261.34 | |
| Channel Termination | DD 19.2 Term/Month | 24 | \$40.07 | 961.72 | |
| Channel Termination | 4 Wire Term/Month | 96 | \$34.85 | 3,345.13 | |
| Channel Termination | DD 56/64 Term/Month | 408 | \$40.07 | 16,349.32 | |
| Channel Termination | DS1 Term/Month | 1,486 | \$93.21 | 138,473.70 | |
| Channel Termination | DS3 Term/Month | 0 | \$894.82 | 0.00 | |
| Channel Mileage Termination | Metallic Mile Term/Month | 0 | \$0.00 | 0.00 | |
| Channel Mileage Termination | 2 Wire Mile Term/Month | 12 | \$0.00 | 0.00 | |
| Channel Mileage Termination | DD 19.2 Mile Term/Month | 13 | \$0.00 | 0.00 | |
| Channel Mileage Termination | 4 Wire Mile Term/Month | 48 | \$0.00 | 0.00 | |
| Channel Mileage Termination | DD 56/64 Mile Term/Month | 204 | \$0.00 | 0.00 | |
| Channel Mileage Termination | DS1 Mile Term/Month | 1,486 | \$0.00 | 0.00 | |
| Channel Mileage Termination | DS3 Mile Term/Month | 0 | \$0.00 | 0.00 | |
| Channel Mileage Facility | Metallic Mile/Month | 0 | \$0.00 | 0.00 | |
| Channel Mileage Facility | 2 Wire Mile/Month | 10 | \$0.00 | 0.00 | |
| Channel Mileage Facility | DD 19.2 Mile/Month | 12 | \$0.00 | 0.00 | |
| Channel Mileage Facility | 4 Wire Mile/Month | 429 | \$0.00 | 0.00 | |
| Channel Mileage Facility | DD 56/64 Mile/Month | 1,656 | \$0.00 | 0.00 | |
| Channel Mileage Facility | DS1 Mile/Month | 13,681 | \$0.00 | 0.00 | |
| Channel Mileage Facility | DS3 Mile/Month | 0 | \$0.00 | 0.00 | |
| DSL Service Connection | DS1 Connection/Month | 0 | \$93.00 | 0.00 | |
| DSL Service Connection | DS3 Connection/Month | 0 | \$895.00 | \$0.00 | |
| DSL Service | DSL Month | 160,896 | \$5.09 | <u>818,947.39</u> | |
| | | | | <u>978,339</u> | |
| Special Access Revenue Requirement | | | | 978,339 | |

South Central Rural Telephone Cooperative, Inc
NECA Final Cost Study 2005
Using An Average For The Period Rate Base

Section: 5
Interstate Part 69 Access Charge Output
Page: 1
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Program: ITC's FAST P36/69 & FAST TYP
Prepared: ITC's Inc.
Telephone: 719-574-5120
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| | MIS | PL | Limited PayTele | Carrier ComLine | Base Factor | Equal Access | Local Switch | DaSurch | Common Transpt | Special Access | Bill & Coll | Inter- Exchange |
|--|------------------|----------------|--------------------|--------------------|------------------|-----------------|-----------------|---------------|-------------------|-------------------|----------------|--------------------|
| Rate Base | 13,613,014 | 2,688,243 | 0 | 0 | 12,856,088 | 0 | 607,825 | 0 | 130,970 | 2,709,853 | 16,522 | 0 |
| Rate Of Return | 0.1125 | 0.1125 | 0.1125 | 0.1125 | 0.1125 | 0.1125 | 0.1125 | 0.1125 | 0.1125 | 0.1125 | 0.1125 | 0.1125 |
| Return On Investment | 1,531,464 | 302,427 | 0 | 0 | 1,444,060 | 0 | 68,380 | 0 | 14,734 | 304,658 | 1,859 | 0 |
| Interest Expense | 151,370 | 29,892 | 0 | 0 | 142,731 | 0 | 6,759 | 0 | 1,456 | 30,132 | 184 | 0 |
| Amort Of Exc Deferred Taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Amort Of ITC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Income Adj. - Federal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Int Chg To Const | 40,444 | 6,352 | 0 | 0 | 38,287 | 0 | 1,663 | 0 | 444 | 6,345 | 58 | 0 |
| Total Adds And Deducts | 191,814 | 36,244 | 0 | 0 | 181,017 | 0 | 8,422 | 0 | 1,900 | 36,477 | 242 | 0 |
| Other Income Adj. - State | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SFT Rate Level Allocation | 1,993 | 396 | 0 | 0 | 1,882 | 0 | 89 | 0 | 19 | 397 | 2 | 0 |
| FIT Rate Level Allocation | 5,980 | 1,188 | 0 | 0 | 5,645 | 0 | 267 | 0 | 58 | 1,192 | 7 | 0 |
| Base For FIT | 1,339,650 | 266,183 | 0 | 0 | 1,263,042 | 0 | 59,958 | 0 | 12,834 | 268,382 | 1,617 | 0 |
| Fed Income Tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Base For SIT | 5,980 | 1,188 | 0 | 0 | 5,645 | 0 | 267 | 0 | 58 | 1,192 | 7 | 0 |
| State Income Tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| AFUDC - Rev Req Reduction | -40,444 | -6,352 | 0 | 0 | -38,287 | 0 | -1,663 | 0 | -444 | -6,345 | -58 | 0 |
| Operating Expenses | 4,350,980 | 675,736 | 0 | 0 | 3,572,997 | 0 | 275,516 | 19,363 | 35,435 | 671,681 | 251,724 | 0 |
| Universal Service Cont Reimbursement | -225,638 | 0 | 0 | 0 | -225,638 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tot Rev Requirement | 5,416,362 | 971,811 | 0 | 0 | 4,753,133 | 0 | 342,233 | 19,363 | 49,725 | 970,195 | 253,525 | 0 |
| Check Total | 5,642,000 | 971,811 | | | | | | | | | | |
| Check Total | 6,613,811 | | | | | | | | | | | |
| Check Total | 6,613,811 | | | | | | | | | | | |
| Remove Other Revenue Requirement Lesser of Actual Revenue Requirement or TIC Revenues year ended June 30, 2001 | (253,525) | | | | | | | | (49,725) | | (253,525) | 0 |
| Projected Local Switching Support | (160,656) | | | | | | (160,656) | | | | | |
| Transfer of Line Port Costs | 0 | | | | 54,473 | | (54,473) | | | | | |
| Revised Revenue Requirement | 4,952,457 | 971,811 | 0 | 0 | 4,807,606 | 0 | 127,104 | 19,363 | 0 | 970,195 | 0 | 0 |
| | 0.835961 | 0.164039 | | | 0.811511 | 0.000000 | 0.021455 | 0.005268 | 0.000000 | 0.163766 | 0.000000 | 0.000000 |
| Reallocation of TIC | 41,582 | 8,143 | 0 | 0 | 40,352 | 0 | 1,067 | 163 | 0 | 8,143 | 0 | 0 |
| Re-Revised Revenue Requirement | 4,994,040 | 979,955 | 0 | 0 | 4,847,959 | 0 | 128,171 | 19,525 | 0 | 978,339 | 0 | 0 |
| M&G Impact | (8,143) | 8,143 | 0 | 0 | 94,826 | 0 | (53,406) | 163 | (49,725) | 8,143 | 0 | 0 |

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 Interstate Part 69 Access Charge Output
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 Dec 31, 2005

South Central Rural Telephone Cooperative, Inc
 2005
 NECA Final Cost Study
 Using An Average For The Period Rate Base

| MTS | PL | Limited Pay Tele | Carrier Com Line | Base Factor | Equal Access | Local Switch | DaSurch | Common Transp | Special Access | Bill& Cell | Inter-Exchange |
|------------------|------------|------------------|------------------|-------------|--------------|--------------|----------|---------------|----------------|------------|----------------|
| Plant Summary | | | | | | | | | | | |
| 2,376,818 | 373,320 | 0 | 0 | 2,219,910 | 0 | 96,438 | 0 | 25,729 | 367,863 | 40,198 | 0 |
| 0.864254 | 0.135746 | 0.000000 | 0.000000 | 0.807200 | 0.000000 | 0.035067 | 0.000000 | 0.009355 | 0.133762 | 0.014617 | 0.000000 |
| 7,890,514 | 3,507,066 | 0 | 0 | 6,836,743 | 0 | 1,047,043 | 0 | 6,728 | 3,507,066 | 0 | 0 |
| 0.692297 | 0.307703 | 0.000000 | 0.000000 | 0.599842 | 0.000000 | 0.091865 | 0.000000 | 0.009359 | 0.307703 | 0.000000 | 0.000000 |
| 17,537,692 | 486,865 | 0 | 0 | 17,265,081 | 0 | 0 | 0 | 272,610 | 486,865 | 0 | 0 |
| 0.972989 | 0.027011 | 0.000000 | 0.000000 | 0.957864 | 0.000000 | 0.000000 | 0.000000 | 0.015124 | 0.027011 | 0.000000 | 0.000000 |
| 4,735 | 744 | 0 | 0 | 4,483 | 0 | 195 | 0 | 52 | 743 | 7 | 0 |
| 0.864254 | 0.135746 | 0.000000 | 0.000000 | 0.818150 | 0.000000 | 0.035542 | 0.000000 | 0.009482 | 0.135576 | 0.001249 | 0.000000 |
| 27,809,760 | 4,367,994 | 0 | 0 | 26,326,218 | 0 | 1,143,676 | 0 | 305,118 | 4,362,537 | 40,205 | 0 |
| 0.864254 | 0.135746 | 0.000000 | 0.000000 | 0.818150 | 0.000000 | 0.035542 | 0.000000 | 0.009482 | 0.135576 | 0.001249 | 0.000000 |
| 1,649,369 | 193,999 | 0 | 0 | 1,508,151 | 0 | 65,518 | 0 | 17,479 | 249,917 | 2,303 | 0 |
| 0.894758 | 0.105242 | 0.000000 | 0.000000 | 0.818150 | 0.000000 | 0.035542 | 0.000000 | 0.009482 | 0.135576 | 0.001249 | 0.000000 |
| -14,945,928 | -1,769,824 | 0 | 0 | -14,176,766 | 0 | -565,681 | 0 | -182,106 | -1,766,467 | -24,731 | 0 |
| 0.894122 | 0.105242 | 0.000000 | 0.000000 | 0.848108 | 0.000000 | 0.033841 | 0.000000 | 0.010894 | 0.105677 | 0.001480 | 0.000000 |
| -900,187 | -103,926 | 0 | 0 | -821,515 | 0 | -35,689 | 0 | -9,521 | -136,134 | -1,255 | 0 |
| 0.896499 | 0.103501 | 0.000000 | 0.000000 | 0.818150 | 0.000000 | 0.035542 | 0.000000 | 0.009482 | 0.135576 | 0.001249 | 0.000000 |
| 13,613,014 | 2,688,243 | 0 | 0 | 12,836,068 | 0 | 607,825 | 0 | 136,970 | 2,709,853 | 16,522 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Expenses Summary | | | | | | | | | | | |
| 721,257 | 101,666 | 0 | 0 | 663,994 | 0 | 58,789 | 0 | 8,297 | 90,332 | 1,510 | 0 |
| 0.876458 | 0.123542 | 0.000000 | 0.000000 | 0.806873 | 0.000000 | 0.071439 | 0.000000 | 0.010083 | 0.109770 | 0.001835 | 0.000000 |
| 580,483 | 55,734 | 0 | 0 | 561,973 | 0 | 14,611 | 0 | 3,898 | 55,734 | 0 | 0 |
| 0.912397 | 0.087603 | 0.000000 | 0.000000 | 0.883304 | 0.000000 | 0.022966 | 0.000000 | 0.006127 | 0.087603 | 0.000000 | 0.000000 |
| 1,967,148 | 446,314 | 0 | 0 | 1,782,438 | 0 | 167,769 | 0 | 16,052 | 446,178 | 1,004 | 0 |
| 0.815073 | 0.184927 | 0.000000 | 0.000000 | 0.738540 | 0.000000 | 0.069522 | 0.000000 | 0.006651 | 0.184870 | 0.000416 | 0.000000 |
| 254,994 | 0 | 0 | 0 | 31,327 | 0 | 4,854 | 15,285 | 1,295 | 6,068 | 196,165 | 0 |
| 1.000000 | 0.000000 | 0.000000 | 0.000000 | 0.122855 | 0.000000 | 0.019036 | 0.059941 | 0.005079 | 0.023797 | 0.769293 | 0.000000 |
| 417,983 | 39,375 | 0 | 0 | 335,466 | 0 | 20,879 | 4,078 | 3,599 | 40,592 | 52,743 | 0 |
| 0.913908 | 0.085092 | 0.000000 | 0.000000 | 0.733487 | 0.000000 | 0.045652 | 0.008917 | 0.007870 | 0.088753 | 0.115321 | 0.000000 |
| 200,548 | 31,499 | 0 | 0 | 189,850 | 0 | 8,248 | 0 | 2,200 | 31,460 | 290 | 0 |
| 0.864254 | 0.135746 | 0.000000 | 0.000000 | 0.818150 | 0.000000 | 0.035542 | 0.000000 | 0.009482 | 0.135576 | 0.001249 | 0.000000 |
| 8,567 | 1,148 | 0 | 0 | 7,948 | 0 | 345 | 0 | 92 | 1,317 | 12 | 0 |
| 0.881856 | 0.118144 | 0.000000 | 0.000000 | 0.818150 | 0.000000 | 0.035542 | 0.000000 | 0.009482 | 0.135576 | 0.001249 | 0.000000 |
| 4,150,980 | 675,736 | 0 | 0 | 3,572,997 | 0 | 275,516 | 19,363 | 35,435 | 671,681 | 251,724 | 0 |
| 4,150,980 | 675,736 | 0 | 0 | 3,572,997 | 0 | 275,516 | 19,363 | 35,435 | 671,681 | 251,724 | 0 |

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Interstate Part 69 Access Charge Output

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South Central Rural Telephone Cooperative, Inc
NECA Fiscal Cost Study
Using An Average For The Period Rate Base
2005

| MTIS | PL | Unaffd PayTels | Carrier ComLine | Base Factor | Equal Access | Local Switch | DaSurch | Common Transp | Special Access | Bill& Coll | Inter- Exchange |
|------------------------------|-----------|-------------------|--------------------|----------------|-----------------|-----------------|----------|------------------|-------------------|---------------|--------------------|
| General Support Facilities | | | | | | | | | | | |
| 2110-Gen Sup Fac - GPC | 34,741 | 5,457 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Distribution | 0.864254 | 0.135746 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| 2110 Gen Sup Fac - excel GPC | 2,342,977 | 367,863 | 0 | 2,219,910 | 0 | 96,438 | 0 | 25,729 | 367,863 | 1,000000 | 0 |
| Distribution | 0.864254 | 0.135746 | 0.000000 | 0.819173 | 0.000000 | 0.035587 | 0.000000 | 0.009494 | 0.135746 | 0.000000 | 0.000000 |
| General Support Facilities | 2,376,818 | 373,320 | 0 | 2,219,910 | 0 | 96,438 | 0 | 25,729 | 367,863 | 49,198 | 0 |
| Distribution | 0.864254 | 0.135746 | 0.000000 | 0.807200 | 0.000000 | 0.035067 | 0.000000 | 0.009355 | 0.133762 | 0.014617 | 0.000000 |
| Central Office Equipment | | | | | | | | | | | |
| Equal Access Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Distribution | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| Cat 1 Operator Systems | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Distribution | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| Cat 2 Tandem Switching | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Distribution | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| Cat 3 Local Switching | 1,047,043 | 0 | 0 | 0 | 0 | 1,047,043 | 0 | 0 | 0 | 0 | 0 |
| Distribution | 1.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 1.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| Total COE Switching Equip | 1,047,043 | 0 | 0 | 0 | 0 | 1,047,043 | 0 | 0 | 0 | 0 | 0 |
| Distribution | 1.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 1.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| Cat 4 J1 Wideband DSL | 0 | 3,396,215 | 0 | 0 | 0 | 0 | 0 | 0 | 3,396,215 | 0 | 0 |
| Cat 4.11 Wideband Exchange | 0 | 63,287 | 0 | 0 | 0 | 0 | 0 | 0 | 63,287 | 0 | 0 |
| Cat 4.12 Exchange Trunk | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cat 4.13 Exchange Lines | 6,836,743 | 47,563 | 0 | 6,836,743 | 0 | 0 | 0 | 0 | 47,563 | 0 | 0 |
| Cat 4.21 Furn To Another Com | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cat 4.22 Wideband Interexch | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cat 4.23 Other Interexch | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cat 4.3 Host/Renote | 6,728 | 0 | 0 | 0 | 0 | 0 | 0 | 6,728 | 0 | 0 | 0 |
| Total COE Transmission Equip | 6,843,471 | 3,507,066 | 0 | 6,836,743 | 0 | 0 | 0 | 6,728 | 3,507,066 | 0 | 0 |
| Distribution | 0.661171 | 0.338829 | 0.000000 | 0.650521 | 0.000000 | 0.000000 | 0.000000 | 0.000650 | 0.338829 | 0.000000 | 0.000000 |
| Total Central Office Equip | 7,890,514 | 3,507,066 | 0 | 6,836,743 | 0 | 1,047,043 | 0 | 6,728 | 3,507,066 | 0 | 0 |
| Distribution | 0.692297 | 0.307703 | 0.000000 | 0.599842 | 0.000000 | 0.091865 | 0.000000 | 0.000550 | 0.307703 | 0.000000 | 0.000000 |

South Central Rural Telephone Cooperative, Inc
NECA Final Cost Study 2005
Using An Average For The Period Rate Base

Section: 5
Interstate Part 69 Access Charge Output
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Dec 31, 2005

Program: ITC's FAST P36/69 & FAST TYP
Prepared: ITC's Inc.
Telephone: 719-574-5120
Printed: 18-Apr-2006 11:05 AM

| | MTS | PL | Limited Pay Tele | Carrier ConLine | Base Factor | Equal Access | Local Switch | DaSurch | Common Transpt | Special Access | Bill& Coll | Inter- Exchange |
|-----------------------------------|-------------|------------|---------------------|--------------------|----------------|-----------------|-----------------|----------|-------------------|-------------------|---------------|--------------------|
| Non-2001 Rate Base | | | | | | | | | | | | |
| 2002 Plant Held For Fut Use | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2003 Plant Under Const ST | 1,074,668 | 168,795 | 0 | 0 | 1,017,339 | 0 | 44,196 | 0 | 11,791 | 168,584 | 1,554 | 0 |
| 2004 Plant Under Const LT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2005 Plant Acquisition Adj | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1220 Material & Supplies | 469,009 | 13,020 | 0 | 0 | 394,372 | 0 | 17,133 | 0 | 4,571 | 65,352 | 602 | 0 |
| RTB Stock | 41,603 | 6,534 | 0 | 0 | 39,384 | 0 | 1,711 | 0 | 456 | 6,526 | 60 | 0 |
| Other Noncurrent Assets | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Customer Deposits | -31,878 | -5,007 | 0 | 0 | -30,178 | 0 | -1,311 | 0 | -350 | -5,001 | -46 | 0 |
| Cash Working Capital | 95,967 | 10,657 | 0 | 0 | 87,234 | 0 | 3,790 | 0 | 1,011 | 14,456 | 133 | 0 |
| Total Non 2001 Rate Base | 1,649,369 | 193,999 | 0 | 0 | 1,508,151 | 0 | 65,518 | 0 | 17,479 | 249,917 | 2,303 | 0 |
| Distribution | 0.894758 | 0.105242 | 0.000000 | 0.000000 | 0.818150 | 0.000000 | 0.035542 | 0.000000 | 0.009482 | 0.135576 | 0.001249 | 0.000000 |
| Accumulated Depreciation Reserve | | | | | | | | | | | | |
| 3100 General Support Facilities | -1,462,320 | -229,682 | 0 | 0 | -1,365,783 | 0 | -59,333 | 0 | -15,829 | -226,325 | -24,731 | 0 |
| 3100 Equal Access | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3100 COE-Switching | -506,348 | 0 | 0 | 0 | 0 | 0 | -506,348 | 0 | 0 | 0 | 0 | 0 |
| 3100 COE-Operating Systems | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3100 COE-Transmission | -2,434,207 | -1,247,455 | 0 | 0 | -2,431,814 | 0 | 0 | 0 | -2,393 | -1,247,455 | 0 | 0 |
| 3100 Cable And Wire Facilities | -10,543,053 | -292,687 | 0 | 0 | -10,379,169 | 0 | 0 | 0 | -163,884 | -292,687 | 0 | 0 |
| 3200 Plant Held For Future Use | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3400 Tangible Assets | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3500 Intangible Assets | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3600 Plant Acquisition Adjust | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tot Accum Depr And Amort | -14,945,928 | -1,769,824 | 0 | 0 | -14,176,766 | 0 | -565,681 | 0 | -182,186 | -1,766,467 | -24,731 | 0 |
| Distribution | 0.894122 | 0.105878 | 0.000000 | 0.000000 | 0.848108 | 0.000000 | 0.033841 | 0.000000 | 0.010894 | 0.105677 | 0.001480 | 0.000000 |
| Check Total | 0 | 0 | | | | | | | | | | |
| Accumulated Deferred Income Taxes | | | | | | | | | | | | |
| 4340 General Support Facilit | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4340 COE-Switching | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4340 COE-Operator Systems | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4340 COE-Transmission | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4340 Cable And Wire Facilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4340 Plant Held For Future Use | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4340 Tangible Assets | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4340 Intangible Assets | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4340 Plant Acquisition Adjust | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4340 Unclassified | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tot Accum Deferred Inc Tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Distribution | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| 4310 Other Long Term Liabilities | -900,187 | -103,926 | 0 | 0 | -821,515 | 0 | -35,689 | 0 | -9,521 | -136,134 | -1,255 | 0 |

SEP-21-2006 THU 08:15 AM 62742738, 7375467

270 6788228

P. 07

| | MTS | PL | Limited | Carrier | Conn Line | Factor | Equal | Local | Switch | DASurth | Transpt | Common | Special | BillE | Inter- |
|----------------------------------|-----------|----|---------|---------|-----------|--------|--------|--------|--------|---------|---------|---------|---------|---------|----------|
| | Pay Tele | | | | | | Access | Switch | | | | | Access | Coil | Exchange |
| 6610 Marketing Expense | 1,894 | 0 | 0 | 0 | 0 | 1,550 | 0 | 67 | 0 | 18 | 257 | 2 | | | |
| 6620 Telephone Oper Svc Exp | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6620 Classified Directory Exp | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6620 Alpha Directory Exp | 14,527 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 14,527 | 0 | 0 | 0 | 0 | 0 |
| Total | 14,527 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 14,527 | 0 | 0 | 0 | 0 | 0 |
| 6620 Cat 1.1 End User Svc | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6620 Cat 1.1 Resubscription SOP | 17,479 | 0 | 0 | 0 | 0 | 16,568 | 0 | 720 | 0 | 192 | 0 | 0 | 0 | 0 | 0 |
| 6620 Cat 1.2 End User P&C | 95,861 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 95,861 | 0 |
| 6620 Cat 1.2 Dir Advertising P&C | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6620 Cat 1.3 End User B&C Inq | 21,868 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 21,868 | 0 |
| 6620 Cat 1.3 Directory Adver | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6620 Cat 1.4 B&C Serv Order | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6620 Cat 1.5 IXC P&C | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6620 Cat 1.5 Bill & Coll P&C | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6620 Cat 1.5 IXC Billing Inq | 3,017 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 635 | 0 | 0 | 0 | 0 |
| 6620 Cat 1.6 Bill & Coll | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6620 Cat 1.7 Coin Collect & Adm | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6620 Total Category 1 Expense | 138,226 | 0 | 0 | 0 | 0 | 16,568 | 0 | 3,102 | 0 | 827 | 0 | 0 | 0 | 117,729 | 0 |
| 6620 Message Toll Ticket Proc | 3,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,000 | 0 |
| 6620 Other B&C Expense | 65,713 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 65,713 | 0 |
| 6620 Carrier Access B&C Exp | 7,358 | 0 | 0 | 0 | 0 | 0 | 0 | 1,448 | 0 | 386 | 5,523 | 0 | 0 | 0 | 0 |
| 6620 End User B&C Exp | 11,735 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6620 Total Cat 2 Expense | 97,806 | 0 | 0 | 0 | 0 | 0 | 0 | 1,448 | 0 | 386 | 5,523 | 0 | 0 | 68,714 | 0 |
| Distribution | 1,000,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6620 Total 69.404-69.407 Exp | 240,559 | 0 | 0 | 0 | 0 | 28,302 | 0 | 14,527 | 0 | 1,214 | 5,523 | 186,443 | 0 | 0 | 0 |
| Distribution | 1,000,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6620 Cat 3 Other Services | 12,541 | 0 | 0 | 0 | 0 | 1,475 | 0 | 757 | 0 | 63 | 288 | 9,720 | 0 | 0 | 0 |
| Total Customer Oper Expenses | 254,994 | 0 | 0 | 0 | 0 | 31,277 | 0 | 4,854 | 0 | 1,295 | 6,868 | 196,165 | 0 | 0 | 0 |
| Distribution | 1,000,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6620 Cat 3 Other Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total 69.404-69.407 Exp | 254,994 | 0 | 0 | 0 | 0 | 31,277 | 0 | 4,854 | 0 | 1,295 | 6,868 | 196,165 | 0 | 0 | 0 |

South Central Rural Telephone Cooperative, Inc
NECA Final Cost Study 2005
Using An Average For The Period Rate Base

Section: 5
Interstate Part 69 Access Charge Output
Page: 8
Dec 31, 2005

Program: *ITC's FAST P36/69& FAST TYP*
Prepared: ITC's Inc.
Telephone: 719-574-5120
Printed: 18-Apr-2006 11:05 AM

| | MTS | PL | Limited Pay Tele | Carrier Com Line | Base Factor | Equal Access | Local Switch | DaSurch | Common Transpt | Special Access | Bill& Coll | Inter- Exchange |
|-----------------------------------|------------------|----------------|---------------------|---------------------|------------------|-----------------|-----------------|---------------|-------------------|-------------------|----------------|--------------------|
| Big Three Expense | 1,556,734 | 157,400 | 0 | 0 | 1,257,295 | 0 | 78,254 | 15,285 | 13,490 | 152,135 | 197,675 | 0 |
| Distribution | 0.908175 | 0.091825 | 0.000000 | 0.000000 | 0.733487 | 0.000000 | 0.045652 | 0.008917 | 0.007870 | 0.088753 | 0.115321 | 0.000000 |
| Big Three Expenses for GPC | 1,492,290 | 143,341 | 0 | 0 | 1,154,096 | 0 | 71,216 | 14,527 | 11,613 | 137,735 | 186,443 | 0 |
| Distribution | 0.909027 | 0.090973 | 0.000000 | 0.000000 | 0.732466 | 0.000000 | 0.045198 | 0.009220 | 0.007370 | 0.087416 | 0.118329 | 0.000000 |
| Corporate Operations Expense | | | | | | | | | | | | |
| 6710 Other | 92,750 | 10,708 | 0 | 0 | 75,885 | 0 | 4,723 | 923 | 814 | 9,182 | 11,931 | 0 |
| 6710 Extended Area Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6720 Other | 325,233 | 28,667 | 0 | 0 | 259,581 | 0 | 16,156 | 3,156 | 2,785 | 31,410 | 40,812 | 0 |
| 6720 Extended Area Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6720 Equal Access | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tot Corporate Oper Expense | 417,983 | 39,375 | 0 | 0 | 335,466 | 0 | 20,879 | 4,078 | 3,599 | 40,592 | 52,743 | 0 |
| Distribution | 0.913908 | 0.086092 | 0.000000 | 0.000000 | 0.733487 | 0.000000 | 0.045652 | 0.008917 | 0.007870 | 0.088753 | 0.115321 | 0.000000 |
| Account 7200 Operating Taxes | | | | | | | | | | | | |
| 7200 Property Taxes | 200,548 | 31,499 | 0 | 0 | 189,850 | 0 | 8,248 | 0 | 2,200 | 31,460 | 290 | 0 |
| 7200 Gross Receipt Taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7200 Other Operating Taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7100 Trans For Foreign Cur | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7100 Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7300 Funds Used Dur Const | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7300 Contributions And Fees | 5,268 | 496 | 0 | 0 | 4,716 | 0 | 205 | 0 | 55 | 781 | 7 | 0 |
| 7500 Capital Lease Interest | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7540 Int On Cust Deposits | 3,299 | 651 | 0 | 0 | 3,232 | 0 | 140 | 0 | 37 | 536 | 5 | 0 |
| 7600 Extraordinary Items | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7900 Inc Eff Juris Rate Dif | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total 7000 Accounts | 209,115 | 32,647 | 0 | 0 | 197,798 | 0 | 8,593 | 0 | 2,292 | 32,777 | 302 | 0 |
| Distribution | 0.864961 | 0.135039 | 0.000000 | 0.000000 | 0.818150 | 0.000000 | 0.035542 | 0.000000 | 0.009482 | 0.135576 | 0.001249 | 0.000000 |
| Grand Total Expenses | 4,150,980 | 675,736 | 0 | 0 | 3,572,997 | 0 | 275,516 | 19,363 | 35,435 | 671,681 | 251,724 | 0 |
| Check Total | 4,150,980 | 675,736 | | | | | | | | | | |
| Check Total | 4,826,716 | | | | | | | | | | | |
| Check Total | 4,826,716 | | | | | | | | | | | |

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Program: ITC's FAST P36699 & FAST TTP

Prepared: ITC's Inc.

Telephone: 719-574-5120

Printed: 18-Apr-2006 11:05 AM

Section: 5

Intrastate Part 69 Access Charge Output

Page: 9

Dec 31, 2005

South Central Rural Telephone Cooperative, Inc

NECA Final Cost Study 2005

Using An Average For The Period Rate Base

| | MTS | PL | Limited Pay Tele | Carrier Com Line | Base Factor | Equal Access | Local Switch | Da Surch | Common Transprt | Special Access | Bill& Cell | Inter-Exchange |
|-------------------------------|-----------|-----|------------------|------------------|-------------|--------------|--------------|----------|-----------------|----------------|------------|----------------|
| Allocation Factors | | | | | | | | | | | | |
| WTD Standard Work Seconds | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Equip Wideband Exchange | 0 | 113 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 113 | 0 | 0 |
| Equip Exchange Trunks | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Equip Exchange Lines | 7,043 | 49 | 0 | 0 | 7,043 | 0 | 0 | 0 | 0 | 49 | 0 | 0 |
| Equip Furn Another Company | 76 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 76 |
| Equip Wideband Interexchange | 0 | 113 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 113 | 0 | 0 |
| Equip Circuit Terms | 1,209 | 25 | 0 | 0 | 0 | 0 | 0 | 0 | 1,209 | 25 | 0 | 0 |
| Equip Circuit Miles | 6,964 | 203 | 0 | 0 | 0 | 0 | 0 | 0 | 6,964 | 203 | 0 | 0 |
| Equip Host/Remote MOU | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 0 | 0 | 0 |
| 1.1 End User SOP Contracts | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1.2 End User Pay And Coll Rev | 5,161,105 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,161,105 | 0 |
| 1.3 End User Billing Contacts | 5,161,105 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,161,105 | 0 |

INDEX TO DETAIL PART 69 ALLOCATION FORMS

| DESCRIPTION | SCHEDULE |
|---|----------|
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Logan Telephone Coop, Inc. - 10/1/2006
304413

PLANT GR - Total Expense

71 JUNCOS

REVENUE REQUIREMENT SUMMARY BY PRIMARY ELEMENT

| LN | AC | DESCRIPTION | TOTAL COMPANY | TOTAL COUNCIL WIRE | LIMITED PAY | PUBLIC INTEREST PAY | INSIDE WIRE | OPR | GRP | SWITCHED ACCESS | SPECIAL ACCESS | BUILDING & COLLECTING | IN CATEGORY |
|----|----|--|---------------|--------------------|-------------|---------------------|-------------|---------|-----------|-----------------|----------------|-----------------------|-------------|
| 1 | | GENERAL SUPPORT FACILITIES | 1390.848 | 925.789 | 0 | 0 | 0 | 0 | 925.789 | 313.136 | 126.478 | 8.406 | 0 |
| 2 | | CENTRAL OFFICE SWITCHING | 1390.326 | 0 | 0 | 0 | 0 | 0 | 0 | 1,390.326 | 0 | 0 | 0 |
| 3 | | CENTRAL OFFICE SWITCHING | 1,598.781 | 678.222 | 0 | 0 | 0 | 0 | 678.222 | 182.989 | 847.890 | 0 | 0 |
| 4 | | INFORMATION TRANSMISSION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | | INFORMATION TRANSMISSION | 4,472,501 | 6,889,871 | 0 | 0 | 0 | 0 | 6,889,871 | 241,425 | 142,284 | 0 | 0 |
| 6 | | CABLE AND WIRE FACILITIES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | | INTANGIBLE ASSETS | 1,171 | 789 | 0 | 0 | 0 | 0 | 789 | 287 | 115 | 1 | 0 |
| 8 | | INTANGIBLE ASSETS | 11,481,865 | 7,692,821 | 0 | 0 | 0 | 0 | 7,692,821 | 2,801,901 | 1,784,707 | 6,407 | 0 |
| 9 | | TOTAL PLANT IN SERVICE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | | PROPERTY HELD FOR FUTURE USE | 24,377 | 16,397 | 0 | 0 | 0 | 0 | 16,397 | 5,546 | 2,400 | 14 | 0 |
| 11 | | RESERVED FOR FUTURE USE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | | TELEPHONE PLANT ADJUSTMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | | TOTAL PROPERTY, PLANT & EQUIP | 11,451,023 | 7,709,010 | 0 | 0 | 0 | 0 | 7,709,010 | 2,977,487 | 1,728,105 | 6,451 | 0 |
| 14 | | ACCOUNT DEPRECIATION - PLANT IN SERVICE | 1,794,189 | 2,297,184 | 0 | 0 | 0 | 0 | 2,297,184 | 1,224,756 | 594,731 | 2,247 | 0 |
| 15 | | ACCOUNT DEPRECIATION - FUTURE USE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | | ACCOUNT DEPRECIATION - INTANGIBLE PROPERTY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | | ACCOUNT AMORTIZATION - INTANGIBLE PROPERTY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | | ACCOUNT AMORTIZATION - TEL PLANT TAX | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | | OTHER UTILITY - POST NET BENEFITS | 37,282 | 25,471 | 0 | 0 | 0 | 0 | 25,471 | 88,071 | 77,228 | 213 | 0 |
| 20 | | OPERATING DEFERRED INCOME TAX | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | | OTHER DEFERRED CREDITS - NET | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | | CUSTOMER DEFERALS | 16,814 | 11,307 | 0 | 0 | 0 | 0 | 11,307 | 3,481 | 1,695 | 10 | 0 |
| 23 | | NET TELEPHONE PLANT | 8,281,729 | 4,471,636 | 0 | 0 | 0 | 0 | 4,471,636 | 1,291,799 | 494,470 | 3,981 | 0 |
| 24 | | MATERIALS AND SUPPLIES | 47,781 | 32,012 | 0 | 0 | 0 | 0 | 32,012 | 10,827 | 4,584 | 27 | 0 |
| 25 | | RFB STOCK | 198,145 | 122,048 | 0 | 0 | 0 | 0 | 122,048 | 44,853 | 19,323 | 110 | 0 |
| 26 | | NONACQUISITION ASSETS - POST NET BENEFITS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | | EQUAL ACCESS EQUIPMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | | OTHER JURISDICTIONAL ASSETS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | | CASH WORKING CAPITAL | 31,269 | 34,982 | 0 | 0 | 0 | 0 | 34,982 | 11,697 | 5,081 | 29 | 0 |
| 30 | | NET WORKING CAPITAL | 8,584,971 | 4,698,049 | 0 | 0 | 0 | 0 | 4,698,049 | 1,308,950 | 524,529 | 4,147 | 0 |
| 31 | | NET TEL PLANT, MAIS & WORKING CAPITAL | 734,249 | 523,089 | 0 | 0 | 0 | 0 | 523,089 | 142,118 | 36,587 | 459 | 0 |
| 32 | | RETURN ON INVESTMENT FOR SETTLEMENTS | 398,663 | 171,297 | 0 | 0 | 0 | 0 | 171,297 | 142,453 | 23,775 | 319 | 0 |
| 33 | | PLANT NON SPECIFIC EXPENSES EXCL. DEPR | 172,029 | 143,260 | 0 | 0 | 0 | 0 | 143,260 | 71,407 | 9,282 | 0 | 0 |
| 34 | | DEPRECIATION & AMORTIZATION | 720,185 | 494,170 | 0 | 0 | 0 | 0 | 494,170 | 1,872,855 | 107,948 | 277 | 0 |
| 35 | | MARKETING EXPENSE | 16,527 | 10,527 | 0 | 0 | 0 | 0 | 10,527 | 3,551 | 1,540 | 9 | 0 |
| 36 | | OTHER CUSTOMER OPERATIONS EXPENSES | 12,224 | 24,888 | 0 | 0 | 0 | 0 | 24,888 | 34,394 | 12,085 | 41,704 | 0 |
| 37 | | CORPORATE OPERATIONS EXPENSES | 20,053 | 17,321 | 0 | 0 | 0 | 0 | 17,321 | 101,034 | 23,085 | 21,099 | 0 |
| 38 | | EQUAL ACCESS EXPENSE | 0 | 54,785 | 0 | 0 | 0 | 0 | 54,785 | 18,539 | 8,017 | 48 | 0 |
| 39 | | OTHER OPERATING TAXES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | | GROSS RECEIPTS TAX | 3,194 | 2,081 | 0 | 0 | 0 | 0 | 2,081 | 556 | -494 | -13 | 0 |
| 41 | | UNCOLLECTIBLESMENT REVENUES | 1,246 | 734 | 0 | 0 | 0 | 0 | 734 | 226 | 100 | 0 | 0 |
| 42 | | NON OPERATING EXPENSE | 1,291,799 | 1,007,418 | 0 | 0 | 0 | 0 | 1,007,418 | 1,684,256 | 215,432 | 83,370 | 0 |
| 43 | | SUBTOTAL OPERATING EXPENSE | 1,941,109 | 1,207,418 | 0 | 0 | 0 | 0 | 1,207,418 | 4,982,229 | 215,512 | 0 | 0 |
| 44 | | STATE INCOME TAX - NET OF FIC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | | SUBTOTAL OPERATING EXPENSE & TAX | 1,941,109 | 1,207,418 | 0 | 0 | 0 | 0 | 1,207,418 | 4,982,229 | 215,512 | 0 | 0 |
| 46 | | FEDERAL INCOME TAX - NET OF FIC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | | REVALUATION OF INTERSTATE ACCESS COSTS | 0 | 154,999 | 0 | 0 | 0 | 0 | 154,999 | -159,947 | 14,648 | 0 | 0 |
| 48 | | TOTAL REVENUE REQUIREMENT | 2,975,268 | 1,773,516 | 0 | 0 | 0 | 0 | 1,773,516 | 179,501 | 298,427 | 63,934 | 0 |
| 49 | | % DISTRIBUTION | 100.0000% | 65.8727% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 65.8727% | 18.294% | 31.2189% | 2.1787% | 1.4204% |

City: Logan, KY State: KY Zip: 40323
P.O. Box: 1000 Logan, KY 40323

REGISTRATION INFORMATION

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A-1, 1 of 1

SUMMARY OF REVENUE REQUIREMENT BY ACCESS ELEMENT

A-1, 1 of 1

| LN | A/C | DESCRIPTION | TOTAL | SOURCE | COLLUM LINE | LIMITED TAX | LOCAL SWITCHING | SS7 | INFO | TRAFFIC SENSITIVE | YANDED SWITCHED TRAFFIC | CHANNEL | GENERAL ACCESS | NON ACCESS |
|----|-----|------------------------------------|-----------|--------------|-------------|-------------|-----------------|-----|------|-------------------|-------------------------|---------|----------------|------------|
| 1 | | NET INVESTMENT FOR SETTLEMENTS | \$584,491 | A-2, LN 34 | | | | | | | | | | |
| 2 | | RATE OF RETURN | 11.2500% | LN 11, 12 | | | | | | | | | | |
| 3 | | RETURN ON INVESTMENT | 177,605 | A-4, LN 28 | | | | | | | | | | |
| 4 | | ALLOW FOR PLAYS USED DURING CONSTR | 3,358 | LN 2, LN 19 | | | | | | | | | | |
| 5 | | NET RETURN FOR SETTLEMENTS | 74,249 | LN 3, LN 19 | | | | | | | | | | |
| 6 | | FEDERAL INCOME TAX | 0 | LN 11, LN 21 | | | | | | | | | | |
| 7 | | LESS: FEDERAL ITC AMORTIZATION | 0 | LN 11, LN 24 | | | | | | | | | | |
| 8 | | NET FEDERAL INCOME TAX | 0 | LN 11, LN 24 | | | | | | | | | | |
| 9 | | STATE AND LOCAL INCOME TAX | 0 | LN 11, LN 24 | | | | | | | | | | |
| 10 | | NET STATE AND LOCAL INCOME TAX | 0 | LN 11, LN 24 | | | | | | | | | | |
| 11 | | OPERATING EXPENSE & OTHER TAXES | 1,941,428 | LN 19, LN 22 | | | | | | | | | | |
| 12 | | OPERATING EXPENSE | 2,578,338 | LN 19, LN 22 | | | | | | | | | | |
| 13 | | OPERATING EXPENSE | 0 | LN 19, LN 22 | | | | | | | | | | |
| 14 | | OPERATING EXPENSE | 0 | LN 19, LN 22 | | | | | | | | | | |
| 15 | | OPERATING EXPENSE | 0 | LN 19, LN 22 | | | | | | | | | | |
| 16 | | OPERATING EXPENSE | 0 | LN 19, LN 22 | | | | | | | | | | |
| 17 | | OPERATING EXPENSE | 0 | LN 19, LN 22 | | | | | | | | | | |
| 18 | | OPERATING EXPENSE | 0 | LN 19, LN 22 | | | | | | | | | | |
| 19 | | OPERATING EXPENSE | 0 | LN 19, LN 22 | | | | | | | | | | |
| 20 | | OPERATING EXPENSE | 0 | LN 19, LN 22 | | | | | | | | | | |
| 21 | | OPERATING EXPENSE | 0 | LN 19, LN 22 | | | | | | | | | | |
| 22 | | OPERATING EXPENSE | 0 | LN 19, LN 22 | | | | | | | | | | |
| 23 | | OPERATING EXPENSE | 0 | LN 19, LN 22 | | | | | | | | | | |

| LN | A/C | DESCRIPTION | TOTAL | SOURCE | COLLUM LINE | LIMITED TAX | LOCAL SWITCHING | SS7 | INFO | TRAFFIC SENSITIVE | YANDED SWITCHED TRAFFIC | CHANNEL | GENERAL ACCESS | NON ACCESS |
|----|-----|--|-----------|---------------------|-------------|-------------|-----------------|-----|------|-------------------|-------------------------|---------|----------------|------------|
| 24 | | OPTIONAL GROSS UP INCOME TAX CALCULATION | 727,605 | LN 3 | | | | | | | | | | |
| 25 | | RETURN ON INVESTMENT | 175,647 | A-1, 2, LN 16 | | | | | | | | | | |
| 26 | | OTHER INCOME ADJUSTMENTS | 0 | LN 25, LN 21 | | | | | | | | | | |
| 27 | | TOTAL INCOME ADJUSTMENTS | 175,647 | LN 25, LN 21 | | | | | | | | | | |
| 28 | | FEDERAL INCOME TAX | 591,758 | LN 25, LN 21 | | | | | | | | | | |
| 29 | | FEDERAL ITC AMORTIZATION | 0 | LN 25, LN 21 | | | | | | | | | | |
| 30 | | FEDERAL TAXABLE INCOME | 591,758 | LN 25, LN 21 | | | | | | | | | | |
| 31 | | FEDERAL INCOME TAX | 0 | LN 30 | | | | | | | | | | |
| 32 | | FEDERAL TAX ADJUSTMENT | 0 | LN 32, LN 24 | | | | | | | | | | |
| 33 | | NET FEDERAL TAX BEFORE ITC AMORT | 0 | LN 32, LN 24 | | | | | | | | | | |
| 34 | | STATE INCOME TAX | 561,758 | LN 37, LN 45 | | | | | | | | | | |
| 35 | | STATE TAX ADJUSTMENT | 0 | LN 37, LN 45 | | | | | | | | | | |
| 36 | | NET STATE INCOME TAX BEFORE ITC AMORT | 0 | LN 37, LN 45 | | | | | | | | | | |
| 37 | | FEDERAL TAX ADJUSTMENT | 0 | LN 37, LN 45 | | | | | | | | | | |
| 38 | | FEDERAL TAX ADJUSTMENT | 0 | LN 37, LN 45 | | | | | | | | | | |
| 39 | | FEDERAL TAX ADJUSTMENT | 0 | LN 37, LN 45 | | | | | | | | | | |
| 40 | | FEDERAL TAX ADJUSTMENT | 0 | LN 37, LN 45 | | | | | | | | | | |
| 41 | | FEDERAL TAX ADJUSTMENT | 0 | LN 37, LN 45 | | | | | | | | | | |
| 42 | | FEDERAL TAX ADJUSTMENT | 0 | LN 37, LN 45 | | | | | | | | | | |
| 43 | | BASIS FOR ALLOCATION OF IS TC REVENUES | 747,605 | LN 19 | | | | | | | | | | |
| 44 | | FEDERAL SUPPLEMENTAL SWITCHING & PROFIT | -37,225 | LN 43, LN 30, LN 32 | | | | | | | | | | |
| 45 | | ALLOCATION OF LOCAL SVLW PORT COSTS | 0 | LN 45 | | | | | | | | | | |
| 46 | | INTERSTATE TIC REVENUE ALLOCATION | 1,952,785 | LN 46 | | | | | | | | | | |
| 47 | | % DISTRIBUTION | 100.0000% | LN 49 | | | | | | | | | | |
| 48 | | INTERSTATE TIC REVENUE REALLOCATION | 107,555 | LN 49 | | | | | | | | | | |
| 49 | | INTERSTATE TIC REVENUE REALLOCATION | 0 | LN 49 | | | | | | | | | | |

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PROPRIETARY INFORMATION

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Logan Telephone Coop, Inc. - 12/31/2005
264113

PART 05 - Total Summary

7/8/2005

A-2, 1 of 1

SUMMARY OF TELEPHONE PLANT AND SERVICES

A-2, 1 of 1

| LN | AC | DESCRIPTION | TOTAL COMPANY | SOURCE | COLLUSION LINE | LIMITED PAY | COMMON LINE | LOCAL SWITCHING | SST | INFO | TRAFFIC SENSITIVE | TRAFFIC SWITCHING | TERMINAL | PORT | FACILITY | SPECIAL ADDRESS | | TOTAL | |
|----|------|---|---------------|--------------|----------------|-------------|-------------|-----------------|-----|------|-------------------|-------------------|----------|------|----------|-----------------|-----------------|-------|---|
| | | | | | | | | | | | | | | | | CHANNEL TERMIN | CHANNEL W/USAGE | | |
| 1 | 2110 | NET INVESTMENT SUMMARY | 1,360,848 | A-3-LN 12 | 0 | 0 | 925,198 | 264,582 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | 2210 | CENTRAL OFFICE SWITCHING | 1,884,385 | A-4-LN 21+25 | 0 | 0 | 0 | 1,884,385 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 2230 | OPERATOR SYSTEMS | 0 | A-4-LN 41 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 2230 | CENTRAL OFFICE TRANSMISSION | 1,884,385 | A-4-LN 41 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 2410 | PROPORTION ORIGINATOR | 0 | A-5-LN 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | 2410 | CABLE AND WIRE FACILITIES | 0 | A-5-LN 21 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 2530 | WIRING ASSETS | 1,171 | A-3-LN 23 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 2530 | WIRING ASSETS | 11,926,666 | A-3-LN 23 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 2530 | WIRING ASSETS | 100,020,000 | A-3-LN 23 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 2602 | % DISTRIBUTION | 0 | A-5-LN 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 2602 | PROPERTY HELD FOR FUTURE USE | 24,337 | A-5-LN 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 2602 | PLANT UNDER CONSTRUCTION | 0 | A-5-LN 20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 2602 | RESERVED FOR FUTURE USE | 0 | A-5-LN 20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 2605 | TELEPHONE PLANT ADJUSTMENT | 0 | A-4-LN 27 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 2605 | TOTAL PROPERTY, PLANT & EQUIP. | 11,181,023 | A-4-LN 27 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | 2605 | % DISTRIBUTION | 100,000,000 | A-4-LN 27 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 3100 | ACCUM DEPRECIATION - PLANT IN SERVICE | 4,234,889 | A-7-LN 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 3100 | ACCUM DEPRECIATION - FUTURE USE | 0 | A-7-LN 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 3100 | ACCUM AMORTIZATION - TANGIBLE PROPERTY | 0 | A-7-LN 17 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 3100 | ACCUM AMORTIZATION - INTANGIBLE PROPERTY | 0 | A-7-LN 18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 3100 | ACCUM AMORTIZATION - TEL PLANT ADJ. | 0 | A-7-LN 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | 4310 | OTHER LT LAB - POST NET BENEFITS | 377,890 | A-5-LN 18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 4310 | OPERATING DEFERRED INCOME TAX | 0 | A-5-LN 18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 4370 | OTHER DEFERRED CREDITS - NET | 0 | A-5-LN 18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 4370 | CUSTOMER CREDITS | 16,914 | A-5-LN 18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 4640 | NET TELEPHONE PLANT | 6,281,138 | A-5-LN 19 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 1220 | % DISTRIBUTION | 100,000,000 | A-5-LN 24 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | 1407 | MATERIALS AND SUPPLIES | 47,250 | A-5-LN 25 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | 1410 | NONCURRENT ASSETS - POST NET BENEFITS | 156,178 | A-5-LN 25 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 1439 | EDUA ACCESS EQUIPMENT | 0 | A-5-LN 25 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | 1500 | OTHER JUDICIAL ASSETS | 0 | A-5-LN 26 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | 1500 | CASH WORKING CAPITAL | 51,268 | A-5-LN 27 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | XXXX | NET TELEPHONE PLANT, MSS AND CASH WORKING CAPITAL | 6,855,493 | A-5-LN 27 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | XXXX | % DISTRIBUTION | 100,000,000 | A-5-LN 19 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | XXXX | % DISTRIBUTION | 100,000,000 | A-5-LN 19 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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---PROPRIETARY INFORMATION---

A-3, 1 of 1

GENERAL SUPPORT FACILITIES AND MISCELLANEOUS PLANT ALLOCATION

A-3, 1 of 1

| LN | ACC | DESCRIPTION | TOTAL COMPANY | SOURCE | COMMON LINE | | TRAFFIC SENSITIVE | | | | | SPECIAL ACCESS | | | TOTAL NON ACCESS | | | |
|----|------|---|----------------------|------------|--------------|---------------------|---------------------|--------------|------------------|-------------------|--------------|------------------|------------------|------------------|-------------------|-------------------|------------------|--------------------|
| | | | | | LIMITED PAY | COMMON LINE | LOCAL SWITCHING | SS7 | INFO | OPERATOR TRANSFER | BNA | TANDEN SWITCHED | TRANSPORT | FACILITY | | CHANNEL TERM | CHANNEL MILEAGE | FACILITY |
| 1 | | BASIS FOR GENERAL SUPPORT FACILITIES | | | | | | | | | | | | | | | | |
| 2 | | BIG THREE EXPENSE EXCL GENERAL SUPPORT % DISTRIBUTION | 543,798 100.0000% | | 0 0.0000% | 269,769 49.6117% | 155,843 28.6787% | 0 0.0000% | 1,091 0.1987% | 0 0.0000% | 0 0.0000% | 2,009 0.3694% | 6,069 1.1180% | 9,404 1.7318% | 22,130 4.0694% | 13,916 2.5593% | 1,140 0.2096% | 82,338 11.4634% |
| 3 | | CENTRAL OFFICE EQUIPMENT | 3,571,146 | A-4, LN 42 | 0 | 678,223 | 1,860,421 | 0 | 0 | 0 | 0 | 22,963 | 162,688 | | 474,763 | 373,086 | | 0 |
| 4 | | INFORMATION CARRIER | 0 | A-5, LN 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | | 0 |
| 5 | | CABLE & WIRE FACILITIES | 6,473,501 | A-6, LN 21 | 0 | 6,089,311 | 0 | 0 | 0 | 0 | 0 | 23,963 | 162,688 | 241,426 | 113,090 | 373,086 | 29,174 | 0 |
| 6 | | TOTAL | 10,014,847 | | 0 | 6,769,035 | 1,860,421 | 0 | 0 | 0 | 0 | 23,963 | 162,688 | 241,426 | 587,853 | 373,086 | 29,174 | 0 |
| 7 | | % DISTRIBUTION | 100.0000% | | 0.0000% | 67.3596% | 18.5215% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.2306% | 1.6197% | 2.4035% | 5.8524% | 3.7143% | 0.2904% | 0.0000% |
| 8 | | 2110 GENERAL SUPPORT ASSETS | | | | | | | | | | | | | | | | |
| 9 | | ALLOCATED TO B&C BASED ON BIG THREE EXP | 6,438 | DIRECT | | | | | | | | | | | | | | 6,438 |
| 10 | | ALLOCATED BASED ON BIG THREE INVESTMENT | 1,374,412 | LN 7 | 0 | 925,798 | 254,562 | 0 | 0 | 0 | 0 | 3,279 | 22,261 | 33,034 | 40,436 | 51,060 | 3,892 | 0 |
| 11 | | BILLING NAME & ADDRESS (BNA) | 0 | DIRECT | | | | | | | | | | | | | | 0 |
| 12 | | DIRECT NON ACCESS | 0 | DIRECT | | | | | | | | | | | | | | 0 |
| 13 | | TOTAL GENERAL SUPPORT ASSETS | 1,380,849 | | 0 | 925,798 | 254,562 | 0 | 0 | 0 | 0 | 3,279 | 22,261 | 33,034 | 40,436 | 51,060 | 3,892 | 6,438 |
| 14 | | % DISTRIBUTION | 100.0000% | | 0.0000% | 67.0468% | 18.4382% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.2379% | 1.6121% | 2.3923% | 2.9251% | 3.6970% | 0.2831% | 0.1691% |
| 15 | | COE, IOT, CWF AND GENERAL SUPPORT | 11,425,495 | | 0 | 7,891,833 | 2,114,893 | 0 | 0 | 0 | 0 | 27,242 | 184,349 | 274,460 | 668,280 | 424,136 | 33,166 | 6,438 |
| 16 | | % DISTRIBUTION | 100.0000% | | 0.0000% | 67.3217% | 18.5111% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.2384% | 1.6187% | 2.4022% | 5.8491% | 3.7122% | 0.2903% | 0.2603% |
| 17 | | EQUAL ACCESS EQUIPMENT | 0 | DIRECT | | | | | | | | | | | | | | 0 |
| 18 | | COE, IOT, CWF, GENERAL SUPPORT AND EQUAL ACCESS EQUIPMENT | 11,425,495 | | 0 | 7,891,833 | 2,114,893 | 0 | 0 | 0 | 0 | 27,242 | 184,349 | 274,460 | 668,280 | 424,136 | 33,166 | 6,438 |
| 19 | | % DISTRIBUTION | 100.0000% | | 0.0000% | 67.3217% | 18.5111% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.2384% | 1.6187% | 2.4022% | 5.8491% | 3.7122% | 0.2903% | 0.2603% |
| 20 | 2680 | TANGIBLE ASSETS | | | | | | | | | | | | | | | | |
| 21 | | CAPITAL LEASES | 0 | LN 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | | LEASEHOLD IMPROVEMENTS | 0 | LN 18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | | TOTAL | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 2690 | INTANGIBLE ASSETS | 1,171 | LN 18 | 0 | 789 | 217 | 0 | 0 | 0 | 0 | 3 | 19 | 28 | 69 | 43 | 3 | 1 |
| 25 | 1320 | MATERIALS AND SUPPLIES | 47,551 | LN 18 | 0 | 32,012 | 8,802 | 0 | 0 | 0 | 0 | 119 | 770 | 1,142 | 2,781 | 1,765 | 138 | 27 |
| 26 | 1402 | RTB STOCK | 198,145 | LN 18 | 0 | 132,048 | 36,309 | 0 | 0 | 0 | 0 | 468 | 3,175 | 4,714 | 11,173 | 7,281 | 568 | 110 |
| 27 | 1410 | NONCURRENT ASSETS - POST RET BENEFITS | 0 | LN 18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | 1500 | OTHER JURISDICTIONAL ASSETS | 0 | LN 18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | | COE, IOT, CWF, GEN SUPP & EQUAL ACCESS FOR APPORTIONING PRESUBSCRIPTION | 10,299,167 | | 0 | 7,691,833 | 2,114,893 | 0 | 0 | 0 | 0 | 27,242 | 184,349 | 274,460 | | | | |
| 30 | | % DISTRIBUTION | 100.0000% | | 0.0000% | 74.7254% | 20.5466% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.2647% | 1.7963% | 2.6693% | | | | |
| 31 | | COE, IOT & CWF EXCL CCL FOR ASSIGNING CARRIER ACCESS BILLING EXPENSES | 3,270,612 | | | | | | | | | | | | | | | |
| 32 | | % DISTRIBUTION | 100.0000% | | | | | | | | | | | | | | | |

Logan Telephone Coop., Inc. - 12/31/2005
282412

PART 69 - Tandem Switching

7/8/2006

A-4.1 of 2

CENTRAL OFFICE EQUIPMENT ALLOCATION

A-4.1 of 2

| LN | A/C | DESCRIPTION | TOTAL COMPANY | SOURCE | COMMUNIC. LINE | | LOCAL SWITCHING | SST | NFO | TRAFFIC SENSITIVE | | TANDEM SWITCHED TRANSPORT | | SPECIAL ACCESS | | TOTAL NON ACCESS |
|---------------------------------|-----|---|---------------|-------------|----------------|-------------|-----------------|-----|-----|-------------------|---------|---------------------------|---------------|----------------|--------------------------|------------------|
| | | | | | UNITED PAY | COMMON LINE | | | | OPERATOR TRANSFER | BVA | SWITCHED TERM | TERM FACILITY | CHANNEL TERM | CHANNEL W/LEAGE FACILITY | |
| ALLOCATION FACTORS | | | | | | | | | | | | | | | | |
| 1 | | STANDARD WORK SECTIONS | 100.0000% | AL-1, LN 9 | | | 0.0000% | | | 0.0000% | 0.0000% | | | | | 100.0000% |
| 2 | | - MANUAL WORKS | 100.0000% | AL-1, LN 10 | | | 0.0000% | | | 0.0000% | 0.0000% | | | | | 100.0000% |
| 3 | | - TSP3 COMPUTER | 100.0000% | AL-1, LN 2 | | | 0.0000% | | | 0.0000% | 0.0000% | | | | | 100.0000% |
| 4 | | EQUIPMENT ACCESS LINES - JISS CODE | 100.0000% | AL-1, LN 4 | | | 0.0000% | | | 0.0000% | 0.0000% | | | | | 100.0000% |
| 5 | | IX CIRCUIT TERMINATIONS - JISS CODE | 100.0000% | | | | 0.0000% | | | 0.0000% | 0.0000% | | | | | 100.0000% |
| CENTRAL OFFICE EQUIPMENT | | | | | | | | | | | | | | | | |
| 6 | | OPERATOR SYSTEMS | 0 | LN 2 | | | 0 | | | 0 | 0 | | | | | 0 |
| 7 | | MANUAL SWITCHES AND | 0 | DIRECT | | | 0 | | | 0 | 0 | | | | | 0 |
| 8 | | MULTIPLX SWITCHBOARDS | 0 | DIRECT | | | 0 | | | 0 | 0 | | | | | 0 |
| 9 | | - DIRECTORY ASSISTANCE | 0 | DIRECT | | | 0 | | | 0 | 0 | | | | | 0 |
| 10 | | - INTERCEPT | 0 | DIRECT | | | 0 | | | 0 | 0 | | | | | 0 |
| 11 | | - OTHERS | 0 | LN 27 | | | 0 | | | 0 | 0 | | | | | 0 |
| 12 | | SERVICE OBSERVING BOARDS | 0 | LN 2 | | | 0 | | | 0 | 0 | | | | | 0 |
| 13 | | - TSP3 | 0 | LN 27 | | | 0 | | | 0 | 0 | | | | | 0 |
| 14 | | - OPERATOR | 0 | LN 27 | | | 0 | | | 0 | 0 | | | | | 0 |
| 15 | | - RTA | 0 | LN 27 | | | 0 | | | 0 | 0 | | | | | 0 |
| 16 | | - OTHER | 0 | LN 27 | | | 0 | | | 0 | 0 | | | | | 0 |
| 17 | | TOTAL OPERATOR SYSTEMS | 0 | | | | 0 | | | 0 | 0 | | | | | 0 |
| 2210 TANDEM SWITCHING EQUIPMENT | | | | | | | | | | | | | | | | |
| 18 | | ACCESS | 23,983 | DIRECT | | | 0 | | | 0 | 0 | | | | | 0 |
| 19 | | NON ACCESS | 0 | DIRECT | | | 0 | | | 0 | 0 | | | | | 0 |
| 20 | | TANDEM SWITCHED TRANSPORT | 23,983 | DIRECT | | | 0 | | | 0 | 0 | | | | | 0 |
| 21 | | TOTAL TANDEM SWITCH | 23,983 | | | | 0 | | | 0 | 0 | | | | | 0 |
| 2210 LOCAL SWITCHING EQUIPMENT | | | | | | | | | | | | | | | | |
| 22a | | ACCESS - TS | 1,773,749 | DIRECT | | | 0 | | | 0 | 0 | | | | | 0 |
| 22b | | ACCESS - NTS | 0 | DIRECT | | | 0 | | | 0 | 0 | | | | | 0 |
| 23 | | EQUAL ACCESS | 84,873 | DIRECT | | | 0 | | | 0 | 0 | | | | | 0 |
| 24 | | SST SWITCHING | 1,880,421 | DIRECT | | | 0 | | | 0 | 0 | | | | | 0 |
| 25 | | TOTAL LOCAL SWITCH | 1,865,624 | | | | 0 | | | 0 | 0 | | | | | 0 |
| 26 | | TOTAL DATA EXCH. SVC. CARS. CAT 2 AND 3 | 1,864,384 | LN 26 | | | 0.0000% | | | 0 | 0 | | | | | 0 |
| 27 | | % DISTRIBUTION | 100.0000% | | | | 0.0000% | | | 0.0000% | 0.0000% | | | | | 0.0000% |

City: Galesburg, Ill. State: IL 62521
 POC: Galesburg, Ill. State: IL 62521

PROPRIETARY INFORMATION

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A-4-2 of 2

CENTRAL OFFICE EQUIPMENT ALLOCATION

A-4-2 of 2

| LN | AC | DESCRIPTION | TOTAL COMPANY | SOURCE | COMMON LINE | | | TRAFFIC SENSITIVE | | | SPECIAL ACCESS | | | TOTAL | | | | | | |
|----|----|-----------------------------------|---------------|--------------|-------------|-------------|-----------------|-------------------|------|-------------------|----------------|-------------------------|-------------------|-------|------------------|---------------------------|------------|--|--|--|
| | | | | | LIMITED PAY | COMMON LINE | LOCAL SWITCHING | SR7 | INFO | OPERATOR TRAINING | BNA | TANDEM SWITCHED TRAFFIC | TERMINAL FACILITY | | CHAMBER TERMINAL | CHAMBER TERMINAL FACILITY | NON ACCESS | | | |
| 28 | | CENTRAL OFFICE TRANSMISSION | 410,303 | DIRECT | | | | | | | | | | | | | | | | |
| 29 | | EXCHANGE LINE WIDEBAND | | DIRECT | | | | | | | | | | | | | | | | |
| 30 | | EXCHANGE TRUNK - BASIC | 34,298 | DIRECT | | | | | | | | | | | | | | | | |
| 31 | | EXCHANGE TRUNK - WIDEBAND | 880,691 | LH 40/DIRECT | 0 | 574,273 | | | | | | | | | | | | | | |
| 32 | | SUBSCRIBER LINE | | | | | | | | | | | | | | | | | | |
| 33 | | INTEREXCHANGE CIRCUIT | | DIRECT | | | | | | | | | | | | | | | | |
| 34 | | FINISHED OTHERS | 336,889 | DIRECT | | | | | | | | | | | | | | | | |
| 35 | | ACCESS - WIDEBAND | 140,345 | DIRECT | | | | | | | | | | | | | | | | |
| 36 | | ACCESS - BASIC | | DIRECT | | | | | | | | | | | | | | | | |
| 37 | | ACCESS - TANDEM MULTIPLEX | | DIRECT | | | | | | | | | | | | | | | | |
| 38 | | ACCESS - VOICE GRADE MULTIPLEX | | DIRECT | | | | | | | | | | | | | | | | |
| 39 | | NON ACCESS | | ORIENT | | | | | | | | | | | | | | | | |
| 40 | | TOTAL IX CIRCUIT | 177,228 | ORIENT | | | | | | | | | | | | | | | | |
| 41 | | HOTREMOTE CIRCUIT | 24,287 | DIRECT | | | | | | | | | | | | | | | | |
| 42 | | EQUIPMENT RENTED OTHERS | 1,588,761 | DIRECT | | | | | | | | | | | | | | | | |
| 43 | | TOTAL CENTRAL OFFICE TRANSMISSION | 2,271,146 | | | | | | | | | | | | | | | | | |
| 44 | | COE PATIOS | 100,000% | | | | | | | | | | | | | | | | | |
| 45 | | OPERATION SYSTEMS | 100,000% | LN 17 | | | | | | | | | | | | | | | | |
| 46 | | TANDEM SWITCHING | 100,000% | LN 25 | | | | | | | | | | | | | | | | |
| 47 | | LOCAL SWITCHING | 100,000% | LN 21+25 | | | | | | | | | | | | | | | | |
| 48 | | CENTRAL OFFICE SWITCHING | 100,000% | LN 41 | | | | | | | | | | | | | | | | |
| | | CENTRAL OFFICE TRANSMISSION | 100,000% | | | | | | | | | | | | | | | | | |

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PROPRIETARY INFORMATION

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INFORMATION ORIGINATOR/TERMINATION AND CABLE AND WIRE FACILITIES

A-5, 1 of 1

A-5, 1 of 1

| LN | AC | DESCRIPTION | TOTAL COMPANY | SOURCE | COMMON LINE | | TRAFFIC SENSITIVE | | | | | SPECIAL ACCESS | | | TOTAL NON ACCESS | | |
|-----|------|-----------------------------------|---------------|-------------|-------------|-------------|-------------------|-----|------|-------------------|-----|------------------|-----------|------|------------------|----------|--------------|
| | | | | | LIMITED PAY | COMMON LINE | LOCAL SWITCHING | SS7 | INFO | OPERATOR TRANSFER | 8NA | TANDEM SWITCHING | SWITCHING | TERM | | FACILITY | CHANNEL TERM |
| 1 | | ALLOCATION FACTORS | | | | | | | | | | | | | | | |
| 2 | | EQUIVALENT ACCESS LINES - MSG CWF | 100.0000% | AL-1, LN 4 | 0.0000% | 100.0000% | | | | | | | | | | | |
| | | IX CIRCUIT MILES - MSG CWF | 100.0000% | AL-1, LN 8 | | | | | | | | 100.0000% | | | | | |
| 3 | 2310 | INFORMATION ORIGINATOR | | | | | | | | | | | | | | | |
| 4 | | OTHER IOT EQUIPMENT | | | | | | | | | | | | | | | |
| 5 | | PUBLIC INTEREST PAYSTATION EQUIP | 0 | DIRECT | | 0 | | | | | | | | | | | |
| 6 | | CONGRESS PUBLIC TELEPHONE | 0 | DIRECT | | 0 | | | | | | | | | | | |
| 7 | | OTHER | 0 | DIRECT | | 0 | | | | | | | | | | | |
| 8 | | SUBTOTAL | 0 | | | 0 | | | | | | | | | | | |
| 9 | | NEW CUSTOMER PREMISE EQUIP | 0 | DIRECT | | 0 | | | | | | | | | | | |
| 10 | | TOTAL ORIG/TERM EQUIP | 0 | | | 0 | | | | | | | | | | | |
| 11 | | % DISTRIBUTION | 0.0000% | | | 0.0000% | | | | | | | | | | | |
| 12 | 2410 | CABLE AND WIRE FACILITIES | | | | | | | | | | | | | | | |
| 13 | | SUBSCRIBER LINE | 8,128,860 | LN INDIRECT | | 0 | 8,088,811 | | | | | | | | | | |
| 14 | | EXCHANGE LINE WIDEBAND | 72,941 | DIRECT | | 0 | | | | | | | | | | | |
| 15a | | EXCHANGE TRUNK - BASIC | 0 | DIRECT | | 0 | | | | | | 0 | | | | | 0 |
| 15b | | EXCHANGE TRUNK - WIDEBAND | 0 | DIRECT | | 0 | | | | | | 0 | | | | | 0 |
| 16 | | IX TRUNK - WIDEBAND | 28,765 | DIRECT | | 0 | | | | | | 0 | | | | | 28,765 |
| 17a | | IX TRUNK - ACCESS | 135,312 | LN INDIRECT | | 0 | | | | | | 133,903 | | | | | 2,408 |
| 17b | | IX TRUNK - SS7 | 0 | DIRECT | | 0 | | | | | | 0 | | | | | 0 |
| 18 | | IX TRUNK - NON ACCESS | 0 | DIRECT | | 0 | | | | | | 0 | | | | | 0 |
| 19 | | HOT/REMOTE | 107,522 | DIRECT | | 0 | | | | | | 107,522 | | | | | 0 |
| 20 | | EQUIPMENT FURNISHED OTHERS | 0 | DIRECT | | 0 | | | | | | 0 | | | | | 0 |
| 21 | | TOTAL CABLE AND WIRE FACILITIES | 8,473,501 | | | 0 | 8,088,811 | | | | | 241,428 | | | | | 28,174 |
| 22 | | % DISTRIBUTION | 100.0000% | | | 0.0000% | 94.6729% | | | | | 3.7294% | | | | | 1.7470% |
| 23 | | TOTAL CWF EXCLUDING CAT 1,3 | 383,890 | | | 0 | 0 | | | | | 241,428 | | | | | 28,174 |
| 24 | | % DISTRIBUTION | 100.0000% | | | 0.0000% | 0.0000% | | | | | 62.9221% | | | | | 73.035% |

Logan Telephone Coop, Inc - 12/31/2005
282413

PART 69 - Total Interstate

7/9/2006

A-6, 1 of 1

OTHER TELECOMMUNICATIONS PLANT ALLOCATION

A-6, 1 of 1

| LN | AC | DESCRIPTION | TOTAL COMPANY | SOURCE | COMMON LINE | | TRAFFIC SENSITIVE | | | | | SPECIAL ACCESS | | | TOTAL NON ACCESS | | | |
|----|------|----------------------------------|---------------|----------|-------------|-------------|-------------------|---------|---------|-------------------|---------|---------------------------|----------------|--------------------|------------------|--------------|----------------------|--------------------------|
| | | | | | LIMITED PAY | COMMON LINE | LOCAL SWITCHING | SS7 | INFO | OPERATOR TRANSFER | BNA | TANDEM SWITCHED SWITCHING | TRANSPORT TERM | TRANSPORT FACILITY | | CHANNEL TERM | CHANNEL MILEAGE TERM | CHANNEL MILEAGE FACILITY |
| 1 | 2002 | OTHER TELECOMMUNICATIONS PLANT | | | | | | | | | | | | | | | | |
| 2 | | PROPERTY HELD FOR FUTURE USE | 0 | A-3LN 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | | GENERAL SUPPORT | 0 | A-4LN 43 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | | CENTRAL OFFICE EQUIPMENT | 0 | A-3LN 22 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | | CABLE AND WIRE FACILITIES | 0 | A-3LN 22 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | | UNDISTRIBUTED | 0 | A-2LN 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | | TOTAL | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | % DISTRIBUTION | 0.0000% | | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 8 | 2003 | PLANT UNDER CONSTRUCTION | | | | | | | | | | | | | | | | |
| 9 | | GENERAL SUPPORT | 0 | A-3LN 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | | CENTRAL OFFICE EQUIPMENT | 0 | A-4LN 43 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | | CABLE AND WIRE FACILITIES | 0 | A-5LN 22 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | | UNDISTRIBUTED | 24,357 | A-2LN 10 | 0 | 18,397 | 4,509 | 0 | 0 | 0 | 0 | 58 | 384 | 555 | 1,425 | 904 | 71 | 14 |
| 13 | | TOTAL | 24,357 | | 0 | 18,397 | 4,509 | 0 | 0 | 0 | 0 | 58 | 384 | 555 | 1,425 | 904 | 71 | 14 |
| 14 | | % DISTRIBUTION | 100.0000% | | 0.0000% | 67.3217% | 18.5111% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.2384% | 1.6187% | 2.4022% | 5.8481% | 3.7122% | 0.1900% | 0.0563% |
| 15 | XXXX | RESERVED FOR FUTURE USE | | | | | | | | | | | | | | | | |
| 16 | | GENERAL SUPPORT | 0 | A-3LN 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | | CENTRAL OFFICE EQUIPMENT | 0 | A-4LN 43 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | | CABLE AND WIRE FACILITIES | 0 | A-5LN 22 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | | UNDISTRIBUTED | 0 | A-2LN 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | | TOTAL | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | | % DISTRIBUTION | 0.0000% | | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 22 | 2005 | TELECOMMUNICATIONS PLANT ADJUST. | | | | | | | | | | | | | | | | |
| 23 | | GENERAL SUPPORT | 0 | A-3LN 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | | CENTRAL OFFICE EQUIPMENT | 0 | A-4LN 43 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | | CABLE AND WIRE FACILITIES | 0 | A-5LN 22 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | | UNDISTRIBUTED | 0 | A-2LN 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | | TOTAL | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | | % DISTRIBUTION | 0.0000% | | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |

A-8, 1 of 1

SUMMARY OF OPERATING EXPENSE AND TAX AND MISCELLANEOUS TAX ITEMS

A-8, 1 of 1

| LN | A/C | DESCRIPTION | TOTAL COMPANY | SOURCE | COMMON LINE | | LOCAL SWITCHING | SS7 | INFO | TRAFFIC SENSITIVE | | | SPECIAL ACCESS | | | TOTAL NON ACCESS | | |
|----|------|--|---------------|---------------|-------------|-------------|-----------------|---------|---------|-------------------|---------|---------------------------|----------------|----------|--------------|------------------|-----------------|----------|
| | | | | | LIMITED PAY | COMMON LINE | | | | OPERATOR TRANSFER | BXA | TANDEM SWITCHED SWITCHING | TRANSPORT TERM | FACILITY | CHANNEL TERM | | CHANNEL MESSAGE | FACILITY |
| 1 | 6110 | OPERATING EXPENSE AND TAX | | | | | | | | | | | | | | | | |
| | | NETWORK SUPPORT EXPENSE | 8,737 | A-9,LN 8 | 0 | 5,882 | 1,617 | 0 | 0 | 0 | 0 | 21 | 141 | 210 | 511 | 324 | 25 | 5 |
| 2 | 6123 | GENERAL SUPPORT EXPENSE | 65,216 | A-8,LN 7 | 0 | 43,725 | 12,923 | 0 | 0 | 0 | 0 | 155 | 1,051 | 1,359 | 3,759 | 2,411 | 189 | 304 |
| 3 | 6218 | CENTRAL OFFICE EXPENSE | 146,315 | A-9,LN 15 | 0 | 11,108 | 117,191 | 0 | 0 | 0 | 0 | 1,508 | 2,672 | 0 | 7,798 | 6,128 | 0 | 0 |
| 4 | 6318 | INFORMATION QRG/TERM EXP | 0 | A-9,LN 22 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 6410 | CABLE AND WIRE FACILITIES EXP | 117,794 | A-9,LN 24 | 0 | 110,812 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,393 | 7,068 | 0 | 531 | 0 |
| 6 | 6510 | OTHER PLANT EXPENSE | 0 | A-10,LN 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 6533 | NETWORK OPERATIONS EXPENSE | 93,960 | A-10,LN 7 | 0 | 63,291 | 17,403 | 0 | 0 | 0 | 0 | 224 | 1,522 | 2,258 | 5,499 | 3,490 | 273 | 0 |
| 8a | 6540 | ACCESS CHARGE EXPENSE | 0 | A-10,LN 8a | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8b | 6540 | FEDERAL SUPPORT CHARGES | 78,969 | A-10,LN 8b | 0 | 78,969 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 6610 | MARKETING EXPENSE | 15,637 | A-11,LN 1 | 0 | 10,927 | 2,695 | 0 | 0 | 0 | 0 | 37 | 253 | 376 | 915 | 580 | 45 | 9 |
| 10 | 6620 | SERVICES EXPENSE | 133,214 | A-11,LN 29 | 0 | 20,658 | 27,053 | 0 | 1,093 | 0 | 0 | 249 | 2,367 | 3,512 | 7,181 | 4,528 | 356 | 68,079 |
| 11 | 6710 | EXECUTIVE AND PLANNING EXP | 82,241 | A-12,LN 8 | 0 | 43,058 | 22,185 | 0 | 138 | 0 | 0 | 265 | 998 | 1,572 | 3,455 | 2,177 | 177 | 8,263 |
| 12 | 6720 | GENERAL AND ADMINISTRATIVE EXP | 248,811 | A-12,LN 9 | 0 | 130,155 | 67,002 | 0 | 411 | 0 | 0 | 863 | 3,012 | 4,831 | 10,444 | 6,590 | 534 | 24,979 |
| 13 | | SUBTOTAL OPERATING EXPENSE | 991,686 | | 0 | 519,181 | 267,258 | 0 | 1,641 | 0 | 0 | 3,443 | 12,015 | 18,472 | 41,658 | 25,249 | 2,130 | 59,639 |
| 14 | | % DISTRIBUTION | 100.0000% | | 0.0000% | 52.3628% | 26.9566% | 0.0000% | 0.1654% | 0.0000% | 0.0000% | 0.3471% | 1.2116% | 1.8626% | 4.2003% | 2.5489% | 0.2149% | 10.0473% |
| 15 | 6567 | DEPRECIATION AND AMORTIZATION | 770,185 | A-10,LN 19+27 | 0 | 464,770 | 128,496 | 0 | 0 | 0 | 0 | 1,829 | 24,830 | 14,334 | 79,174 | 56,942 | 1,732 | 277 |
| 16 | 7200 | OTHER OPERATING TAX | 81,378 | A-12,LN 25+26 | 0 | 54,785 | 15,064 | 0 | 0 | 0 | 0 | 194 | 1,317 | 1,965 | 4,760 | 3,021 | 236 | 45 |
| 17 | | EQUAL ACCESS EXPENSE | 0 | A-12,LN 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 7500 | INTEREST ON CUSTOVER DEPOSITS | 1,024 | A-12,LN 15 | 0 | 659 | 189 | 0 | 0 | 0 | 0 | 2 | 17 | 25 | 60 | 38 | 3 | 1 |
| 19 | 5210 | RENT REVENUES | -3,194 | A-10,LN 45 | 0 | -2,021 | -506 | 0 | 0 | 0 | 0 | -7 | -87 | -68 | -285 | -200 | -8 | -13 |
| 20 | | TOTAL OPERATING EXP & TAX | 1,841,668 | | 0 | 1,037,404 | 408,511 | 0 | 1,641 | 0 | 0 | 5,262 | 38,092 | 34,719 | 125,368 | 86,049 | 4,093 | 99,949 |
| 21 | | % DISTRIBUTION | 100.0000% | | 0.0000% | 56.3473% | 22.1666% | 0.0000% | 0.0891% | 0.0000% | 0.0000% | 0.2858% | 2.0690% | 1.8860% | 6.8094% | 4.6738% | 0.2223% | 5.4288% |
| 22 | 7370 | NON OPERATING EXPENSE | 0 | A-3,LN 18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | | ABANDONED CONSTRUCTION | 0 | A-3,LN 18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | | CONTRIBUTIONS | 22 | A-3,LN 18 | 0 | 15 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 0 | 0 |
| | | TOTAL NON OPERATING EXP | 22 | | 0 | 15 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 0 | 0 |
| 25 | 5310 | UNCOLLECTIBLES | 0 | A-3,LN 18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 5360 | END USER MSG TOLL | 0 | DIRECT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 5330 | END USER COMMON LINE | 0 | A-3,LN 31 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | | VX CARRIER | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | TOTAL UNCOLLECTIBLES | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | 7340 | ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION | 3,356 | A-3,LN 18 | 0 | 2,259 | 621 | 0 | 0 | 0 | 0 | 8 | 54 | 81 | 198 | 125 | 10 | 2 |

A-8, 1 of 1

PLANT SPECIFIC EXPENSE ALLOCATION

A-9, 1 of 1

| LN | A/C | DESCRIPTION | TOTAL COMPANY | SOURCE | COMMON LINE | | TRAFFIC SENSITIVE | | | | | | SPECIAL ACCESS | | | TOTAL NON ACCESS | | |
|----|------|---|---------------|------------|-------------|-------------|-------------------|---------|---------|-------------------|---------|---------------------------|----------------|---------|--------------|------------------|--------------------------|---------|
| | | | | | LIMITED PAY | COMMON LINE | LOCAL SWITCHING | SS7 | INFO | OPERATOR TRANSFER | BNA | TANDEN SWITCHED TRANSPORT | | | CHANNEL TERM | | CHANNEL MILEAGE FACILITY | |
| 1 | | BASIS FOR NETWORK SUPPORT EXPENSE | 11,425,485 | VARIOUS | 0 | 7,891,833 | 2,114,963 | 0 | 0 | 0 | 0 | 27,242 | 184,948 | 274,460 | 668,290 | 424,138 | 33,166 | 6,435 |
| 2 | | GEN SUPPORT, COE, IOT AND C/W/F | 0 | A-3, LN 18 | 0 | 7,891,833 | 2,114,963 | 0 | 0 | 0 | 0 | 27,242 | 184,948 | 274,460 | 668,290 | 424,138 | 33,166 | 6,435 |
| 3 | | EQUAL ACCESS EQUIPMENT | 11,425,485 | | 0 | 7,891,833 | 2,114,963 | 0 | 0 | 0 | 0 | 27,242 | 184,948 | 274,460 | 668,290 | 424,138 | 33,166 | 6,435 |
| 4 | | TOTAL | 11,425,485 | | 0.0000% | 57.3217% | 18.5111% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.2384% | 1.5187% | 2.0222% | 5.8481% | 3.7122% | 0.2903% | 0.0583% |
| 4 | | % DISTRIBUTION | 100.0000% | | | | | | | | | | | | | | | |
| 5 | | PLANT SPECIFIC EXPENSES | | | | | | | | | | | | | | | | |
| 5 | | GENERAL SUPPORT EXPENSE | | | | | | | | | | | | | | | | |
| 6 | 6110 | NETWORK SUPPORT | 8,737 | LN 4 | 0 | 5,882 | 1,617 | 0 | 0 | 0 | 0 | 21 | 141 | 210 | 511 | 324 | 25 | 5 |
| 7 | 6120 | GENERAL SUPPORT | 88,216 | A-3, LN 13 | 0 | 43,725 | 12,623 | 0 | 0 | 0 | 0 | 155 | 1,051 | 1,580 | 3,799 | 2,111 | 189 | 304 |
| 8 | | TOTAL GENERAL SUPPORT EXP | 73,953 | | 0 | 49,607 | 13,640 | 0 | 0 | 0 | 0 | 176 | 1,193 | 1,790 | 4,310 | 2,735 | 214 | 309 |
| 9 | | % DISTRIBUTION | 100.0000% | | 0.0000% | 57.0732% | 18.4442% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.2379% | 1.6129% | 2.3935% | 5.8280% | 3.8583% | 0.2892% | 0.4177% |
| 10 | | CENTRAL OFFICE EXPENSE | | | | | | | | | | | | | | | | |
| 11 | 6210 | CENTRAL OFFICE SWITCHING EXPENSE | 118,609 | A-4, LN 47 | 0 | 0 | 117,101 | 0 | 0 | 0 | 0 | 1,508 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 6220 | OPERATOR SYSTEMS EXPENSE | 0 | A-4, LN 44 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 6230 | CENTRAL OFFICE TRANSMISSION EXPENSE | 27,708 | A-4, LN 48 | 0 | 11,108 | 0 | 0 | 0 | 0 | 0 | 2,872 | 0 | 0 | 7,998 | 6,128 | 0 | 0 |
| 14 | 6230 | COE EXPENSE - SS7 LEASE | 0 | DIRECT | 0 | 11,108 | 117,101 | 0 | 0 | 0 | 0 | 1,508 | 2,672 | 0 | 7,998 | 6,128 | 0 | 0 |
| 15 | | TOTAL CENTRAL OFFICE EXPENSE | 146,317 | | 0.0000% | 7.5913% | 88.6331% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 1.0009% | 1.6264% | 0 | 5.3298% | 4.1884% | 0 | 0.0000% |
| 16 | | % DISTRIBUTION | 100.0000% | | | | | | | | | | | | | | | |
| 17 | 6310 | INFORMATION ORIGIN/TERM EXPENSE | 0 | DIRECT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | | PUBLIC INTEREST PAYSTATION EXPENSE | 0 | DIRECT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | | COINLESS PAY TELEPHONE EXPENSE | 0 | DIRECT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | | OTHER IOT EXPENSE | 0 | DIRECT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | | CPE | 0 | DIRECT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | | TOTAL INFORMATION ORIGIN/TERM EXP | 0 | | 0.0000% | 0.0000% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | | % DISTRIBUTION | 0.0000% | | | | | | | | | | | | 0.0000% | | | |
| 24 | 6410 | CABLE AND WIRE FACILITIES EXPENSE | | | | | | | | | | | | | | | | |
| 25 | | TOTAL EXCL SS7 | 117,794 | A-5, LN 22 | 0 | 110,812 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,393 | 2,058 | 0 | 531 | 0 |
| 26 | | SS7 LEASE | 0 | DIRECT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | | TOTAL C/W/F EXPENSE | 117,794 | | 0 | 110,812 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,393 | 2,058 | 0 | 531 | 0 |
| 28 | | % DISTRIBUTION | 100.0000% | | 0.0000% | 94.0729% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 3.7294% | 1.7470% | 0 | 0.4507% | 0.0000% | |
| 29 | | TOTAL PLANT SPECIFIC EXPENSE | 338,063 | | 0 | 171,527 | 130,741 | 0 | 0 | 0 | 0 | 1,684 | 3,865 | 4,183 | 14,168 | 8,864 | 745 | 369 |
| 30 | | % DISTRIBUTION | 100.0000% | | 0.0000% | 50.7397% | 38.6735% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.4981% | 1.1432% | 1.2271% | 4.1904% | 2.6219% | 0.2203% | 0.0814% |
| 31 | | TOTAL PLANT SPECIFIC EXPENSE EXCL GEN SUP | 264,110 | | 0 | 121,920 | 117,101 | 0 | 0 | 0 | 0 | 1,508 | 2,672 | 4,393 | 8,868 | 8,128 | 531 | 0 |
| 32 | | % DISTRIBUTION | 100.0000% | | 0.0000% | 46.1828% | 44.3373% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.5711% | 1.0119% | 1.6633% | 3.3719% | 2.3203% | 0.2010% | 0.0000% |

PART 69 -- Total Expense

7/8/2006

A-10, 1 of 1

PLANT NON SPECIFIC EXPENSE ALLOCATION

A-10, 1 of 1

| LN | ACC | DESCRIPTION | TOTAL COMPANY | SOURCE | COMMON LINE | | TRAFFIC SENSITIVE | | | | | SPECIAL ACCESS | | | TOTAL NON ACCESS | | | |
|-----------------------------------|------|------------------------------------|---------------|-------------|-------------|-------------|-------------------|---------|---------|-------------------|---------|------------------|------------|--------------|------------------|-----------------|-----------|---------|
| | | | | | LIMITED PAY | COMMON LINE | LOCAL SWITCHING | SS7 | INFO | OPERATOR TRANSFER | BAW | TANDEM SWITCHING | TRANSPACIT | CHANNEL TERM | | CHANNEL MILEAGE | FACTILITY | |
| 1 | | CENTRAL OFFICE EQUIPMENT | 3,571,148 | A-4, LN 38 | 0 | 078,223 | 1,860,421 | 0 | 0 | 0 | 0 | 23,863 | 182,688 | | 474,783 | 373,688 | 0 | |
| 2 | | INFORMATION ORIGINITERIA | 0 | A-5, LN 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 | |
| 3 | | CABLE AND WIRE FACILITIES | 6,473,501 | A-5, LN 21 | 0 | 6,089,811 | 0 | 0 | 0 | 0 | 0 | 0 | 241,426 | 110,030 | | 78,174 | 0 | |
| 4 | | TOTAL | 10,044,647 | | 0 | 6,768,035 | 1,860,421 | 0 | 0 | 0 | 0 | 23,863 | 182,688 | 241,426 | 587,853 | 373,862 | 78,174 | 0 |
| 5 | | % DISTRIBUTION | 100.0000% | | 0.0000% | 67.3696% | 18.5215% | 0.0000% | 0.0000% | 0.0000% | 0.2386% | 1.8197% | 2.4035% | 5.8524% | 3.7143% | 0.2904% | 0.0000% | |
| PLANT NONSPECIFIC EXPENSE | | | | | | | | | | | | | | | | | | |
| 6 | 6510 | OTHER PROP PLANT & EQUIP EXPENSE | 0 | LN 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 6530 | NETWORK OPERATIONS EXPENSE | 93,960 | LN 5 | 0 | 63,231 | 17,493 | 0 | 0 | 0 | 224 | 1,522 | 2,258 | 5,489 | 3,490 | 273 | 0 | 0 |
| 8a | 6540 | ACCESS CHARGE EXPENSE | 0 | DIRECT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8b | 6540 | FEDERAL SUPPORT CHARGES | 79,969 | DIRECT | 0 | 79,969 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 6560 | DEPRECIATION EXPENSE | | | | | | | | | | | | | | | | |
| 10 | | GENERAL SUPPORT | 59,305 | A-3, LN 13 | 0 | 38,781 | 10,508 | 0 | 0 | 0 | 141 | 957 | 1,419 | 3,456 | 2,104 | 172 | 277 | 0 |
| 11 | | CENTRAL OFFICE SWITCHING EQUIPMENT | 118,397 | A-4, LN 47 | 0 | 0 | 115,509 | 0 | 0 | 0 | 1,488 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | | OPERATOR SYSTEMS EQUIPMENT | 0 | A-4, LN 44 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | | CENTRAL OFFICE TRANSMISSION | 247,478 | A-4, LN 48 | 0 | 25,214 | 0 | 0 | 0 | 0 | 23,889 | 0 | 0 | 65,656 | 54,733 | 0 | 0 | 0 |
| 14 | | UNBUNDLED COE | 0 | A-4, LN 43 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | | INFORMATION ORIGINTERM | 0 | A-5, LN 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | | CABLE AND WIRE FACILITIES | 346,114 | A-5, LN 22 | 0 | 325,600 | 0 | 0 | 0 | 0 | 0 | 12,908 | 8,047 | 12,908 | 8,047 | 1,500 | 0 | 0 |
| 17 | | TOTAL DEP EXP - PLANT IN SERVICE | 769,924 | | 0 | 464,556 | 128,448 | 0 | 0 | 0 | 1,829 | 24,808 | 14,328 | 79,159 | 58,592 | 1,731 | 277 | 0 |
| 18 | | PROPERTY HELD FOR FUTURE USE | 0 | A-6, LN 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | | TOTAL DEPRECIATION EXPENSE | 769,924 | | 0 | 464,556 | 128,448 | 0 | 0 | 0 | 1,829 | 24,808 | 14,328 | 79,159 | 58,592 | 1,731 | 277 | 0 |
| 20 | | % DISTRIBUTION | 100.0000% | | 0.0000% | 60.3430% | 16.5214% | 0.0000% | 0.0000% | 0.0000% | 0.2115% | 3.2244% | 1.8665% | 10.2814% | 7.3945% | 0.2249% | 0.0353% | |
| AMORTIZATION EXPENSE | | | | | | | | | | | | | | | | | | |
| 21 | 6560 | CAPITAL LEASE | 0 | A-3, LN 18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | 6560 | LEASEHOLD IMPROVEMENTS | 0 | A-3, LN 18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 6563 | UNBUNDLED | 0 | A-3, LN 18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | | SUBTOTAL | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 6584 | INTANGIBLE ASSETS | 280 | A-3, LN 18 | 0 | 175 | 48 | 0 | 0 | 0 | 1 | 4 | 6 | 15 | 10 | 1 | 0 | 0 |
| 26 | 6665 | OTHER - TEL PLANT ADJUSTMENT | 0 | A-5, LN 28 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | | TOTAL AMORTIZATION EXPENSE | 280 | | 0 | 175 | 48 | 0 | 0 | 0 | 1 | 4 | 6 | 15 | 10 | 1 | 0 | 0 |
| 28 | | % DISTRIBUTION | 100.0000% | | 0.0000% | 67.3217% | 16.5111% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.2384% | 1.8167% | 2.4022% | 6.8491% | 3.7122% | 0.2903% | 0.0563% |
| 29 | | TOTAL PLANT NON SPECIFIC EXPENSE | 944,114 | | 0 | 608,030 | 143,899 | 0 | 0 | 0 | 1,854 | 26,342 | 18,592 | 84,873 | 80,402 | 2,005 | 277 | 0 |
| 30 | | % DISTRIBUTION | 100.0000% | | 0.0000% | 64.4022% | 15.2417% | 0.0000% | 0.0000% | 0.0000% | 0.1963% | 2.7912% | 1.7574% | 8.9585% | 8.4009% | 0.2124% | 0.0293% | |
| RENT REVENUES | | | | | | | | | | | | | | | | | | |
| 31 | 5240 | GEN SUPPORT ASSETS | 2,747 | A-3, LN 13 | 0 | 1,842 | 506 | 0 | 0 | 0 | 7 | 44 | 68 | 163 | 102 | 8 | 13 | 0 |
| 32 | 5240 | CENTRAL OFFICE SWITCHING | 0 | A-4, LN 47 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 5240 | CENTRAL OFFICE TRANSMISSION | 447 | A-4, LN 48 | 0 | 179 | 0 | 0 | 0 | 0 | 0 | 63 | 0 | 128 | 99 | 0 | 0 | 0 |
| 34 | 5240 | CABLE & WIRE FACILITIES | 0 | A-5, LN 22 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| UNBUNDLED INTERCONNECTION: | | | | | | | | | | | | | | | | | | |
| 36 | 5240 | UNBUNDLED LOOP | 0 | DIRECT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 5240 | OPERATOR SYSTEMS | 0 | A-4, LN 44 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 5240 | TANDEM SWITCHING | 0 | A-4, LN 45 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 5240 | LOCAL SWITCHING | 0 | A-4, LN 46 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 5240 | TRANSPORT TERMINATION | 0 | A-4, LN 38 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | 5240 | TRANSPORT FACILITY | 0 | DIRECT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 5240 | SS7/800 DATABASE | 0 | DIRECT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 5240 | OSIS | 0 | A-11, LN 30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | 5240 | MISCELLANEOUS RENT REVENUE | 0 | DIRECT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | | TOTAL RENT REVENUE | 3,194 | | 0 | 2,021 | 506 | 0 | 0 | 0 | 7 | 87 | 68 | 285 | 200 | 8 | 13 | 0 |

A-11, 1 of 1

CUSTOMER OPERATIONS EXPENSE ALLOCATION

A-11, 1 of 1

| LN | A/C | DESCRIPTION | TOTAL COMPANY | SOURCE | COMMON LINE | | LOCAL SWITCHING | SST | INFO | TRAFFIC SENSITIVE | | | SPECIAL ACCESS | | | TOTAL NOW ACCESS | | |
|----|------|--|---------------|---------------|-------------|-------------|-----------------|---------|---------|-------------------|---------|------------------|----------------|---------|----------|------------------|--------------|----------------------|
| | | | | | LIMITED PAY | COMMON LINE | | | | OPERATOR TRANSFER | BNA | TANDEM SWITCHING | SWITCHING | TERM | FACILITY | | CHANNEL TERM | CHANNEL MILEAGE TERM |
| 1 | 0510 | CUSTOMER OPERATIONS EXPENSES | 15,637 | A-3, LN 18 | 0 | 10,527 | 2,895 | 0 | 0 | 0 | 0 | 37 | 253 | 376 | 915 | 580 | 45 | 9 |
| 2 | | MARKETING | | | | | | | | | | | | | | | | |
| 3 | 6521 | TELEPHONE OPERATOR SERVICES | 0 | SWS-OPERATORS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | | - CALL COMPLETION INCL. OA | 0 | DIRECT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 6522 | - OPERATOR SERVICES UNDER CONTRACT | 0 | DIRECT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | 6523 | PUBLISHED DIRECTORY LISTINGS | 1,031 | DIRECT | 0 | 0 | 0 | 0 | 1,031 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | | ALL OTHER | | | | | | | | | | | | | | | | |
| 8 | 1.0 | LOCAL BUSINESS OFFICE | | | | | | | | | | | | | | | | |
| 9 | | - END USER SVC ORDER PROCESSING | 19,912 | A-3, LN 29 | 0 | 14,879 | 4,091 | 0 | 0 | 0 | 0 | 53 | 358 | 531 | 0 | 0 | 0 | 3,178 |
| 10 | | - PRESUBSCRIPTION | 3,178 | AL-1, LN 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 13,224 |
| 11 | | - OTHER | 19,912 | AL-1, LN 14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10,816 |
| 12 | | - END USER PAYMENT & COLLECTION | 13,234 | AL-1, LN 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | | - END USER BILLING INQUIRY | 19,912 | AL-1, LN 14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | | - IX CARRIER SVC ORDER PROCESSING | 0 | AL-1, LN 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | | - IX CARRIER PAYMENT & COLLECTION | 0 | AL-1, LN 16 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | | - IX CARRIER BILLING INQUIRY | 0 | AL-1, LN 17 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | | - COIN COLLECT AND ADMIN - PUBLIC INTEREST | 0 | AL-1, LN 18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | | SUBTOTAL LOCAL BUSINESS OFFICE | 54,141 | | 0 | 14,879 | 4,091 | 0 | 0 | 0 | 0 | 53 | 358 | 531 | 0 | 0 | 0 | 35,229 |
| 19 | 7.0 | CUSTOMER SERVICES (REV ACCTG) | | | | | | | | | | | | | | | | |
| 20 | | - MESSAGE PROCESSING | 0 | DIRECT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | | - TOLL TICKET PROCESSING | 0 | DIRECT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | | - LOCAL MESSAGE PROCESSING | 0 | DIRECT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | | - OTHER BILLING & COLLECTION | | | | | | | | | | | | | | | | |
| 24 | | - BNA | 0 | DIRECT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 21b | - ALL OTHER | 25,109 | DIRECT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 25,109 |
| 26 | | - END USER COMMON LINE | 4,607 | DIRECT | 0 | 4,607 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | | - CARRIER ACCESS BILLING (CABS) | | | | | | | | | | | | | | | | |
| 28 | | - BNA | 0 | DIRECT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | | - ALL OTHER | 37,283 | A-3, LN 31 | 0 | 0 | 21,449 | 0 | 0 | 0 | 0 | 276 | 1,875 | 2,782 | 6,774 | 4,299 | 306 | 0 |
| 30 | | SUBTOTAL CUSTOMER SERVICES | 88,466 | | 0 | 4,607 | 21,449 | 0 | 0 | 0 | 0 | 276 | 1,875 | 2,782 | 6,774 | 4,299 | 306 | 28,109 |
| 31 | | TOTAL CAT 1 AND CAT 2 | 124,810 | | 0 | 19,487 | 25,531 | 0 | 0 | 0 | 0 | 329 | 2,233 | 3,319 | 8,774 | 4,259 | 338 | 62,208 |
| 32 | | % DISTRIBUTION | 100.0000% | | 0.0000% | 15.6343% | 20.4839% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.2638% | 1.7912% | 2.6591% | 5.4352% | 3.4495% | 0.2697% | 50.0144% |
| 33 | 3.0 | ALL OTHER CUSTOMER SERVICE | 7,543 | LN 34 | 0 | 1,170 | 1,532 | 0 | 62 | 0 | 0 | 20 | 134 | 193 | 467 | 259 | 20 | 2,742 |
| 34 | | TOTAL SERVICES EXPENSE | 123,214 | | 0 | 20,658 | 27,063 | 0 | 1,093 | 0 | 0 | 349 | 2,367 | 3,512 | 7,181 | 4,558 | 356 | 68,079 |
| 35 | | % DISTRIBUTION | 100.0000% | | 0.0000% | 15.5066% | 20.5155% | 0.0006% | 0.8207% | 0.0000% | 0.0000% | 0.2817% | 1.7765% | 2.8383% | 5.3966% | 3.4212% | 0.2875% | 49.6035% |
| 36 | | TOTAL CUSTOMER OPERATIONS EXPENSE | 148,051 | | 0 | 31,163 | 29,958 | 0 | 1,093 | 0 | 0 | 369 | 2,502 | 3,688 | 8,090 | 5,118 | 492 | 69,089 |
| 37 | | % DISTRIBUTION | 100.0000% | | 0.0000% | 20.9495% | 20.1280% | 0.0000% | 0.7344% | 0.0000% | 0.0000% | 0.2592% | 1.7600% | 2.5117% | 5.4388% | 3.4518% | 0.2696% | 44.3985% |
| 38 | | CUSTOMER OPERATIONS EXCL. MARKETING | 125,671 | | 0 | 18,487 | 25,531 | 0 | 1,031 | 0 | 0 | 329 | 2,233 | 3,319 | 8,774 | 4,259 | 333 | 62,208 |
| 39 | | % DISTRIBUTION | 100.0000% | | 0.0000% | 15.5066% | 20.5155% | 0.0000% | 0.8207% | 0.0000% | 0.0000% | 0.2817% | 1.7765% | 2.8383% | 5.3966% | 3.4212% | 0.2875% | 49.6035% |

Logan Telephone Coop, Inc - 12/31/2005
200413

PART 09 - Total Months

7/9/2005

A-12, 1 of 1

CORPORATE OPERATIONS EXPENSE ALLOCATION

4-12, 1 of 1

| LN | ACC | DESCRIPTION | TOTAL COMPANY | SOURCE | COMMON LINE | | LOCAL SWITCHING | SS7 | INFO | TRAFFIC SENSITIVE | | TARGET SWITCHED TRAFFIC | | SPECIAL ACCESS | | TOTAL | | | | |
|----|------|---------------------------------------|---------------|----------|-------------|-------------|-----------------|---------|---------|--------------------|---------|-------------------------|---------|----------------|--------------|---------|--------------|----------|------------|---|
| | | | | | LIMITED PNT | COMMON LINE | | | | OPERATION TRANSFER | BVA | INTRODUCING | TERM | FACILITY | CHANNEL TERM | | CHANNEL TERM | FACILITY | HOW ACCESS | |
| 1 | | BIG THREE EXPENSES | 308,052 | A-1LN 29 | 0 | 171,927 | 132,741 | 0 | 0 | 0 | 0 | 0 | 1,894 | 3,865 | 6,163 | 14,188 | 8,884 | 745 | 268 | |
| 2 | | PLANT SPECIFIC EXPENSE | 0 | A-1LN 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | | OTHER PLANT EXPENSE | 0 | A-1LN 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | | NETWORK OPERATIONS EXPENSE | 83,960 | A-1LN 7 | 0 | 83,291 | 17,400 | 0 | 0 | 0 | 0 | 0 | 274 | 1,422 | 2,258 | 5,499 | 3,490 | 273 | 0 | |
| 5 | | ACCESS CHARGE EXPENSE | 73,960 | A-1LN 7 | 0 | 73,960 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | | CUSTOMER OPERATIONS EXPENSE | 148,161 | A-1LN 31 | 0 | 31,193 | 29,959 | 0 | 1,033 | 0 | 0 | 0 | 365 | 2,620 | 3,908 | 8,096 | 3,138 | 402 | 16,008 | |
| 7 | | TOTAL BIG THREE EXPENSES | 520,000 | | 0 | 245,270 | 179,100 | 0 | 1,066 | 0 | 0 | 0 | 2,294 | 8,007 | 12,308 | 27,191 | 14,762 | 1,113 | 82,307 | |
| 8 | 6710 | CORPORATE OPERATING EXPENSE | 82,241 | LN 7 | 0 | 42,698 | 22,165 | 0 | 136 | 0 | 0 | 0 | 295 | 565 | 1,632 | 3,455 | 2,127 | 127 | 8,329 | |
| 9 | 6720 | GENERAL AND ADMINISTRATIVE | 246,611 | LN 7 | 0 | 130,165 | 67,162 | 0 | 411 | 0 | 0 | 0 | 863 | 3,012 | 4,831 | 10,244 | 6,390 | 354 | 24,929 | |
| 10 | | TOTAL CORPORATE OPERATIONS | 328,852 | | 0 | 172,863 | 89,327 | 0 | 547 | 0 | 0 | 0 | 1,149 | 4,009 | 6,463 | 13,808 | 8,580 | 471 | 33,292 | |
| 11 | | % DISTRIBUTION | 100.0000% | | 0.0000% | 52.5252% | 26.9506% | 0.0000% | 0.1664% | 0.0000% | 0.0000% | 0.0000% | 0.3411% | 1.2115% | 1.9625% | 4.2708% | 2.6689% | 0.2149% | 10.5473% | |
| 12 | | EQUAL ACCESS EXPENSE | 0 | DIRECT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 1720 | INTEREST EXPENSE | 0 | A-1LN 18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | | CAPITAL LEASE | 1,024 | A-1LN 18 | 0 | 889 | 189 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | | QUALIFIER DEPOSIT | 175,247 | A-1LN 18 | 0 | 118,183 | 32,453 | 0 | 0 | 0 | 0 | 0 | 419 | 2,947 | 4,224 | 10,299 | 5,529 | 510 | 99 | |
| 16 | | OTHER | 176,811 | | 0 | 119,013 | 32,345 | 0 | 0 | 0 | 0 | 0 | 422 | 2,963 | 4,249 | 10,339 | 5,559 | 513 | 100 | |
| 17 | | TOTAL | | | 0 | | | 0 | | | | | | | | | | | | |
| 18 | | OTHER INCOME ADJUSTMENTS | 0 | A-1LN 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | | BASED ON PLANT | 0 | LN 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | | BASED ON EXPENSE | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | | TOTAL | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | 7210 | OPERATING TAXES | 0 | A-1LN 18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 7210 | FEDERAL LIC AMORTIZATION | 0 | A-1LN 18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 7210 | STATE LIC AMORTIZATION | 0 | A-1LN 18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 7210 | OTHER OPERATING TAXES | 0 | A-1LN 18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 7210 | OTHER OPERATING TAXES - DIRECT ASSIGN | 0 | A-1LN 18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | | TOTAL OPERATING TAXES | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | | TOTAL | 81,278 | | 0 | 54,765 | 15,084 | 0 | 0 | 0 | 0 | 0 | 194 | 1,317 | 1,955 | 4,750 | 3,021 | 226 | 16 | |

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PW: S:\Logan\Coop\Shedden\2005\Exp\A-12\Part 09\021726-01

PROPRIETARY INFORMATION

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Logan Telephone Corp., Inc. 12/31/05
264113

PART 10 - Total Inertia

AL-1, 1 of 1

AL-1, 1 of 1

DEVELOPMENT OF JOINT USE FACILITIES ALLOCATION FACTORS

| LINE | ALLOCATION RATIOS | TOTAL COUNTRYPAY | SOURCE | COUNTRYPAY | | LOCAL SWITCHING | | SPT | | INFO | | OPERATOR TRANSMISSION | | TRAFFIC SENSITIVE | | TARGET SWITCHED TRANSPORT | | SPECIAL ACCESS | | TOTAL |
|----------------------|-------------------------------------|------------------|--------|------------|-----------|-----------------|-----------|-----|------|----------|--------------|-----------------------|-------------------|-------------------|-------------------|---------------------------|-------------------|-------------------|-------------------|-----------|
| | | | | PAID | LIMITED | LOCAL | SWITCHING | SPT | INFO | OPERATOR | TRANSMISSION | TRAFFIC SENSITIVE | TRAFFIC SENSITIVE | TRAFFIC SENSITIVE | TRAFFIC SENSITIVE | TRAFFIC SENSITIVE | TRAFFIC SENSITIVE | TRAFFIC SENSITIVE | TRAFFIC SENSITIVE | |
| 1 | EQUIVALENT ACCESS LINES - MSG CODE | 1,688 | | 0 | 1,688 | | | | | | | | | | | | | | | 1,688 |
| 2 | % DISTRIBUTION | 100.0000% | | 0.0000% | 100.0000% | | | | | | | | | | | | | | | 100.0000% |
| 3 | EQUIVALENT ACCESS LINES - MSG CHF | 1,588 | | 0 | 1,588 | | | | | | | | | | | | | | | 1,588 |
| 4 | % DISTRIBUTION | 100.0000% | | 0.0000% | 100.0000% | | | | | | | | | | | | | | | 100.0000% |
| 5 | IK CIRCUIT TERMINATIONS - MSG CODE | 432 | | | | | | | | | | | | | | | | | | 432 |
| 6 | % DISTRIBUTION | 100.0000% | | | | | | | | | | | | | | | | | | 100.0000% |
| 7 | IK CIRCUIT LINES - MSG CHF | 13,355.00 | | | | | | | | | | | | | | | | | | 13,355.00 |
| 8 | % DISTRIBUTION | 100.0000% | | | | | | | | | | | | | | | | | | 100.0000% |
| DISTRIBUTION FACTORS | | | | | | | | | | | | | | | | | | | | |
| 9 | STD WORK SECTIONS - MANUAL BOARDS | 100.0000% | | | | | | | | | | | | | | | | | | 100.0000% |
| 10 | STD WORK SECTIONS - TESTS | 100.0000% | | | | | | | | | | | | | | | | | | 100.0000% |
| 11 | STD WORK SECTIONS - OPERATORS | 100.0000% | | | | | | | | | | | | | | | | | | 100.0000% |
| 12 | END USER PAYMENT & COLLECTION | 100.0000% | | | | | | | | | | | | | | | | | | 100.0000% |
| 13 | END USER BILLING INQUIRY CONTACTS | 0.0000% | | | | | | | | | | | | | | | | | | 0.0000% |
| 14 | END USER SVC ORDER CONTACTS | 0.0000% | | | | | | | | | | | | | | | | | | 0.0000% |
| 15 | IK CARRIER PAYMENT & COLLECTION | 0.0000% | | | | | | | | | | | | | | | | | | 0.0000% |
| 16 | IK CARRIER BILLING INQUIRY CONTACTS | 0.0000% | | | | | | | | | | | | | | | | | | 0.0000% |
| 17 | PUBLIC TELEPHONE REVENUE | 0.0000% | | | | | | | | | | | | | | | | | | 0.0000% |
| 18 | END USER BILLING & COLLECTION | 100.0000% | | | | | | | | | | | | | | | | | | 100.0000% |
| 19 | OPERATOR SERVICES UNDER CONTRACT | 0.0000% | | | | | | | | | | | | | | | | | | 0.0000% |

CV: GlobalConnect_Sales_Protocol_2005Support_Logan_Part 04 18/05/06.xls
PVT: GlobalConnect_Sales_Protocol_2005Support_Logan_Part 04 18/05/06.xls

PROPRIETARY INFORMATION

TAX-1

OPTIONAL FEDERAL INCOME TAX ADJUSTMENT WORKSHEET

TAX-1

| LN | A/C | DESCRIPTION | TOTAL COMPANY | SOURCE | COMMON LINE | | TRAFFIC SENSITIVE | | | | | SPECIAL ACCESS | | | TOTAL NON ACCESS | | | |
|---|-----|--|---------------|----------------|-------------|-------------|-------------------|-----|------|-------------------|-----|-------------------------------------|-------|----------|------------------|--------------|-----------------|----------|
| | | | | | LIMITED PAY | COMMON LINE | LOCAL SWITCHING | SS1 | INFO | OPERATOR TRANSFER | BRN | TANDEM SWITCHED TRANSPORT SWITCHING | TERM | FACILITY | | CHANNEL TERM | CHANNEL MGR EXG | FACILITY |
| STEP A - Determine Effective Tax Rate | | | | | | | | | | | | | | | | | | |
| 1. | | Effective FIT Rate | 0.0000% | A-1, LN 29-27 | | | | | | | | | | | | | | |
| 2. | | Gross-up Factor | 0.0000% | LN11(L10-LN1) | | | | | | | | | | | | | | |
| 3. | | Return on Investment | 737,605 | A-1, LN 3 | 0 | 525,358 | 122,858 | 0 | 0 | 0 | 0 | 1,583 | 9,118 | 19,325 | 35,656 | 20,908 | 2,335 | 467 |
| 4. | | Reserved for Future Use | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5. | | Return on Investment | 737,605 | LN 3-LN 4 | 0 | 525,358 | 122,858 | 0 | 0 | 0 | 0 | 1,583 | 9,118 | 19,325 | 35,656 | 20,908 | 2,335 | 467 |
| 6. | | Income Adjustment for FIT | 175,847 | A-1, LN 23 | 0 | 118,383 | 32,651 | 0 | 0 | 0 | 0 | 419 | 2,847 | 4,224 | 10,288 | 5,528 | 510 | 98 |
| 7. | | FIT Tax Credits | 0 | A-1, LN 25 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8. | | FIT Amount @ EC's Effective FIT Rate | 0 | (15-6-T)*21-7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| STEP B - Determine EC's Tax Allowance based upon NECA Settlement System Calculation | | | | | | | | | | | | | | | | | | |
| 9a. | | FIT Base Amount | 561,758 | | 0 | 406,975 | 93,367 | 0 | 0 | 0 | 0 | 1,163 | 6,270 | 15,101 | 25,371 | 14,379 | 1,825 | 367 |
| 9b. | | FIT @ Maximum Tax Rate | 302,485 | | 0 | 219,140 | 48,827 | 0 | 0 | 0 | 0 | 626 | 3,378 | 8,131 | 12,801 | 7,742 | 983 | 198 |
| STEP C - Gross up of Difference Between Effective Rate and Maximum Rate | | | | | | | | | | | | | | | | | | |
| 10. | | Maximum Tax Rate Per NECA | 35.0000% | | | | | | | | | | | | | | | |
| 11. | | Gross-up Factor | 53.8452% | LN10(L11-LN10) | | | | | | | | | | | | | | |
| 12. | | Difference in Income Tax Amounts | 262,485 | LN 9b-LN 8 | 0 | 219,140 | 48,827 | 0 | 0 | 0 | 0 | 626 | 3,378 | 8,131 | 12,801 | 7,742 | 983 | 198 |
| 13. | | Gross up of Difference in Tax Amounts | 561,758 | LN 12(LN 11) | 0 | 406,975 | 93,367 | 0 | 0 | 0 | 0 | 1,163 | 6,270 | 15,101 | 25,371 | 14,379 | 1,825 | 367 |
| 14. | | Amount to Be Reported as Income Adjustment for FIT | 737,605 | LN 8+LN 13 | 0 | 525,358 | 122,858 | 0 | 0 | 0 | 0 | 1,583 | 9,118 | 19,325 | 35,656 | 20,908 | 2,335 | 467 |
| STEP D - Verification of Line 14 Computation | | | | | | | | | | | | | | | | | | |
| 15. | | (LN 5 - LN 14 - LN 7) ÷ (LN 11) - LN 7 (should equal LN 6) | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

FILE No. 238 09/26 '06 14:40 ID: LOGAN TELEPHONE COOP FAX: 12705424800

North Central Telephone Coop., Inc.
2004 Annual Toll Cost Study
Separation Section

FCC PART 88
 Version 51a

| | Interstate | Common Line | Switching | Inform | Common Transport | Operator Transfer | Special Access | Billing & Collection | Inter-Exchange |
|---|-------------------|-------------------|------------------|--------|------------------|-------------------|----------------|----------------------|----------------|
| Central Office Equipment | | | | | | | | | |
| COE Cat. 1 Operator Systems | | | | | | | | | |
| COE Cat. 2 Tandem Switching | | | 2,414,234 | | | | | | |
| COE Cat. 3 Local Switching | 2,414,234 | | | | | | | | |
| COE Cat. 4.11 WB Exchange Line CCT / DSL | 186,546 | | | | | | 186,545 | | |
| COE Cat. 4.12 Exchange Trunk CCT | | | | | | | | | |
| COE Cat. 4.13 Exch. Line CCT - Excl. WB | 1,832,370 | 1,614,562 | | | | | 17,818 | | |
| COE Cat. 4.21 IX CCT - Excl. WB/Sat. | | | | | | | | | |
| COE Cat. 4.22 IX CCT - WB/Satellite | | | | | | | | | |
| COE Cat. 4.23 All Other IX CCT | 542,867 | | | | 511,880 | | 30,807 | | |
| COE Cat. 4.3 Host/Remote Mag. CCT | 188,482 | | | | 188,482 | | | | |
| TOTAL Central Office Equipment | 4,948,198 | 1,614,562 | 2,414,234 | | 700,442 | | 213,970 | | |
| Information Orig./Term. Equip. | | | | | | | | | |
| IOT Cat 1 Other Info Orig./Term Equip | | | | | | | | | |
| IOT Cat 2 Customer Premise Equip | | | | | | | | | |
| TOTAL Information Orig./Term. Equip. | | | | | | | | | |
| Cable & Wire Facilities | | | | | | | | | |
| C & WF Cat 1 Exchange Line | 8,884,060 | 8,787,078 | | | | | 98,972 | | |
| C & WF Cat 2 Exchange Trunk | 86,079 | | | | | | 86,079 | | |
| C & WF Cat 3 Interexchange | 138,934 | | | | 131,519 | | 7,315 | | |
| C & WF Cat 4 Host/Remote | 175,081 | | | | 175,081 | | | | |
| TOTAL Cable & Wire Facilities | 9,283,844 | 8,787,078 | | | 308,600 | | 189,088 | | |
| Other | | | | | | | | | |
| Total General Support Facilities | 1,880,138 | 1,359,994 | 316,887 | | 131,070 | | 52,815 | | |
| Billing Computers | 388,437 | 238,518 | 85,892 | | 23,189 | | 9,301 | 88,838 | |
| Equal Access Investment | | | | | | | | | |
| 2880 Tang Assets - Lease Impr., GSF | | | | | | | | | |
| 2880 Tang Assets - Capital Lease-COE | | | | | | | | | |
| 2880 Tang Assets - Capital Lease-C&WF | | | | | | | | | |
| 2890 Intangible Assets | 68 | 43 | 10 | | 4 | | 2 | | |
| TOTAL Other | 2,248,632 | 1,598,553 | 371,299 | | 154,863 | | 62,118 | 88,838 | |
| TOTAL Telephone Plant in Service | 18,473,474 | 12,001,183 | 2,785,483 | | 1,181,805 | | 488,084 | 88,838 | |
| 1220 Material & Supplies | 75,462 | 64,887 | 12,758 | | 5,322 | | 2,136 | 270 | |
| 1402 Inv in Nonaffil Co - RTB Stock | | | | | | | | | |
| 1410 Other Noncurrent Assets | | | | | | | | | |
| 1500 Other Jurisdictional Assets | | | | | | | | | |
| 2002 Property Held for Future Use | | | | | | | | | |
| 2003 Plant Under Construction - S T | 1,106,738 | 805,547 | 188,868 | | 77,980 | | 31,282 | 3,880 | |
| 2004 Plant Under Construction - L T | | | | | | | | | |
| 2600 Telephone Plant Adjustment | | | | | | | | | |
| Account 3100 - Accum. Deprac. - TPIS | | | | | | | | | |
| General Support Facilities | 1,268,736 | 801,807 | 208,330 | | 87,318 | | 38,024 | 33,178 | |
| COE - Switching Equipment | 1,884,722 | | 1,884,722 | | | | | | |
| COE - Operator Systems | | | | | | | | | |
| COE - Transmission Equipment | 1,480,442 | 981,834 | | | 412,805 | | 128,103 | | |
| IOT - Other Info. Orig./Term. Equip. | | | | | | | | | |
| IOT - Customer Premise Equipment | | | | | | | | | |
| C & WF - Cable & Wire Facilities | 4,777,374 | 4,621,840 | | | 187,777 | | 97,767 | | |
| Equal Access Investment | | | | | | | | | |
| TOTAL Depreciation Reserve | 9,328,273 | 6,376,281 | 1,904,052 | | 687,800 | | 258,884 | 33,178 | |
| Account 4100 - Net Current Def Inc Taxes | | | | | | | | | |
| General Support Facilities | | | | | | | | | |
| COE - Switching Equipment | | | | | | | | | |
| COE - Operator Systems | | | | | | | | | |
| COE - Transmission Equipment | | | | | | | | | |
| IOT - Other Info. Orig./Term. Equip. | | | | | | | | | |
| IOT - Customer Premise Equipment | | | | | | | | | |
| C & WF - Cable & Wire Facilities | | | | | | | | | |
| Equal Access Investment | | | | | | | | | |
| Tang. Assets - Lease Improve., GSF | | | | | | | | | |
| Tang. Assets - Capital Lease-COE | | | | | | | | | |
| Tang. Assets - Capital Lease-C & WF | | | | | | | | | |
| Intangible Assets | | | | | | | | | |
| TOTAL Net Current Def Inc Taxes | | | | | | | | | |

North Central Telephone Coop., Inc.
2004 Annual Toll Cost Study
Separation Section

FCC PART 69
Version 41a

| | Interstate | Common Line | Switching | Inform | Common Transport | Operator Transfer | Special Access | Billing & Collection | Intra-Exchange |
|---|-------------------|-------------------|------------------|--------|------------------|-------------------|----------------|----------------------|----------------|
| Account 4340 - Net Noncurr Def Inc Taxes | | | | | | | | | |
| General Support Facilities | | | | | | | | | |
| COE - Switching Equipment | | | | | | | | | |
| COE - Operator Systems | | | | | | | | | |
| COE - Transmission Equipment | | | | | | | | | |
| ICT - Other Info. Orig./Term Equip. | | | | | | | | | |
| ICT - Customer Premises Equipment | | | | | | | | | |
| C & WF - Cable & Wire Facilities | | | | | | | | | |
| Equal Access Investment | | | | | | | | | |
| Tang. Assets - Lease Improv., GSF | | | | | | | | | |
| Tang. Assets - Capital Lease-COE | | | | | | | | | |
| Tang. Assets - Capital Lease-C & WF | | | | | | | | | |
| Intangible Assets | | | | | | | | | |
| TOTAL Net Noncurrent Def Inc Taxes | | | | | | | | | |
| Other Reserve Accounts | | | | | | | | | |
| 3200 | | | | | | | | | |
| 3400 | | | | | | | | | |
| 3500 | | | | | | | | | |
| 3600 | | | | | | | | | |
| 4040 | 148,558 | 108,225 | 25,120 | | 10,478 | | 4,203 | 831 | |
| 4310 | 283,442 | 191,922 | 44,545 | | 18,581 | | 7,453 | 941 | |
| 4370 | | | | | | | | | |
| 4550 | | | | | | | | | |
| Summary Of Plant | | | | | | | | | |
| 2110 | 2,248,579 | 1,598,810 | 371,248 | | 154,859 | | 62,118 | 59,830 | |
| 2210 | 4,843,188 | 1,614,552 | 2,414,234 | | 700,442 | | 213,870 | | |
| 2310 | | | | | | | | | |
| 2410 | 9,283,644 | 8,787,078 | | | 305,600 | | 189,888 | | |
| 2580 | | | | | | | | | |
| 2580 | 56 | 43 | 10 | | 4 | | 2 | | |
| 2580 | | | | | | | | | |
| TOTAL Telephone Plant In Service | 18,473,474 | 12,097,183 | 2,785,483 | | 1,181,985 | | 488,054 | 59,830 | |
| 1220 | 76,482 | 54,987 | 12,758 | | 5,322 | | 2,136 | 270 | |
| 1402 | | | | | | | | | |
| 1410 | | | | | | | | | |
| 1500 | | | | | | | | | |
| 2002 | | | | | | | | | |
| 2003 | 1,105,738 | 805,547 | 188,889 | | 77,860 | | 31,282 | 3,850 | |
| 2004 | | | | | | | | | |
| 2004 | | | | | | | | | |
| 2005 | | | | | | | | | |
| TOTAL Telephone Plant | 17,864,884 | 12,881,897 | 2,998,220 | | 1,245,217 | | 499,471 | 63,680 | |
| Less 3100 | 9,220,273 | 8,375,281 | 1,804,052 | | 657,600 | | 258,884 | 33,178 | |
| Less 3200 | | | | | | | | | |
| Less 3400 | | | | | | | | | |
| Less 3500 | | | | | | | | | |
| Less 3600 | | | | | | | | | |
| Less 4040 | 148,558 | 108,228 | 25,120 | | 10,478 | | 4,203 | 831 | |
| Less 4100 | | | | | | | | | |
| Less 4310 | 283,442 | 191,922 | 44,545 | | 18,581 | | 7,453 | 941 | |
| Less 4340 | | | | | | | | | |
| Less 4370 | | | | | | | | | |
| NET Telephone Plant | 8,013,381 | 5,168,286 | 1,011,503 | | 586,288 | | 226,931 | 28,411 | |
| Cash Working Capital - Interstate | 109,087 | 79,488 | 18,442 | | 7,693 | | 3,088 | 380 | |
| NET Telephone Plant & Interstate CWC | 8,122,468 | 5,285,744 | 1,029,945 | | 593,981 | | 232,017 | 28,791 | |
| NET Tel Plant less Interstate-Only Items (Excludes 4040 & CWC) | 8,181,849 | 5,294,514 | 1,038,823 | | 598,736 | | 233,134 | 28,942 | |
| 4550 | | | | | | | | | |
| Patronage Capital | | | | | | | | | |

North Central Telephone Coop., Inc.
2004 Annual Toll Cost Study
Separation Section

PCG PART 89
 Version 61A

| | Interstate | Common Line | Switching | Inform | Common Transport | Operator Transfer | Special Access | Billing & Collection | Inter-Exchange |
|---|------------|-------------|-----------|--------|------------------|-------------------|----------------|----------------------|----------------|
| Plant Specific Operations Expense | | | | | | | | | |
| 8110 Total Network Support Expense | | | | | | | | | |
| 8120 Total General Support Expense | 107,844 | 78,883 | 17,838 | | 7,441 | | 2,985 | 2,827 | |
| Central Office Maintenance Expense | | | | | | | | | |
| 8210 Total COE Switching Expense | 248,132 | | 248,132 | | | | | | |
| 8220 Total COE Operator Sys Expense | 8,510 | 5,433 | | | 2,357 | | 720 | | |
| 8230 Total COE Transmission Expense | | | | | | | 720 | | |
| TOTAL Central Office Maintenance Expense | 256,642 | 5,433 | 248,132 | | 2,357 | | 720 | | |
| 8310 Total Information Orig/Term Equip Exp | | | | | | | | | |
| 8410 Total Cable & Wire Fac Exp | 531,515 | 503,085 | | | 17,554 | | 10,878 | | |
| TOTAL Plant Specific Operations Expense | 888,101 | 686,371 | 285,970 | | 27,362 | | 14,881 | 2,827 | |
| Plant Non-Specific Operations Expense | | | | | | | | | |
| Other Property Plant & Equipment | | | | | | | | | |
| 8510 Total Other Prop Plant & Equip Exp | 1,489 | 1,089 | 263 | | 106 | | 42 | | |
| 8530 Total Network Operations Exp | 385,722 | 289,323 | 87,182 | | 28,011 | | 11,238 | | |
| 8540 Total Access Expenses | 139,209 | 139,209 | | | | | | | |
| Depreciation Expense - Plant In Service | | | | | | | | | |
| General Support Facilities | 124,022 | 88,301 | 20,495 | | 8,548 | | 3,428 | 3,248 | |
| COE - Switching Equipment | 187,787 | | 187,787 | | | | | | |
| COE - Operator Systems | | | | | | | | | |
| COE - Transmission Equipment | 217,015 | 138,548 | | | 60,108 | | 18,361 | | |
| LOT Cat 1 Other Info Orig/Term Equip | | | | | | | | | |
| LOT Cat 2 Customer Premises Equip | | | | | | | | | |
| C&WF - Cable & Wire Facilities | 584,861 | 534,838 | | | 18,855 | | 11,668 | | |
| Equal Access Investment | | | | | | | | | |
| 8581 - TOTAL Depreciation Expense | 1,103,656 | 761,487 | 218,282 | | 87,310 | | 33,348 | 3,248 | |
| 8582 Deprec Exp - Prop Held for Full Use | | | | | | | | | |
| 8583 Amort Expense - Tangible | | | | | | | | | |
| 8584 Amort Expense - Intangible | | | | | | | | | |
| 8585 Amort Expense - Other | | | | | | | | | |
| 8586 Total Depreciation & Amortization Expense | 1,103,656 | 761,487 | 218,282 | | 87,310 | | 33,348 | 3,248 | |
| TOTAL Plant Non-Specific Operations Expense | 1,040,075 | 1,181,108 | 285,887 | | 115,428 | | 44,828 | 3,248 | |
| Customer Operations Expense | | | | | | | | | |
| 8810 Total Marketing Expense | 88,281 | 82,857 | 14,588 | | 8,088 | | 2,441 | 308 | |
| 8820 - SERVICES | | | | | | | | | |
| Telephone Operator Services | | | | | | | | | |
| Call Completion | | | | | | | | | |
| Directory Assistance | | | | | | | | | |
| Sub-total - Telephone Operator Services | | | | | | | | | |
| Published Directory Services | | | | | | | | | |
| Dir Publishing - Alpha | 4,086 | | | 4,086 | | | | | |
| Dir Publishing - Classified | | | | | | | | | |
| Dir Publishing - Foreign | | | | | | | | | |
| Sub-total - Published Directory Services | 4,086 | | | 4,086 | | | | | |
| All Other Services - Category 1 * | | | | | | | | | |
| E. U. Service Order Processing | 2,136 | | | | | | | 2,136 | |
| E. U. Service Order Processing - Pre-sub | 34,544 | 25,894 | 8,039 | | 2,517 | | | | |
| E. U. Payment & Collection | 182,428 | 68,088 | | | | | | 114,343 | |
| E. U. Billing Inquiry | 15,543 | | | | | | | 15,543 | |
| IXC Service Order Processing | | | | | | | | | |
| IXC Payment & Collection | | | | | | | | | |
| IXC Billing Inquiry | | | | | | | | | |
| Coin Collection & Admin | | | | | | | | | |
| Sub-total - All Other Services - Cat. 1 | 214,651 | 74,076 | 8,033 | | 2,517 | | | 132,022 | |
| * Other Column Includes Local & Directory on End User | | | | | | | | | |

Interline - Common Line Switching Inform Common Operator Transfer Special Billing & Inter-Collection Exchange

| | | | | | | | |
|--------|--------|--------|--------|-------|-----|-----|--------|
| 34,258 | 34,288 | 14,873 | 14,873 | 2,288 | 888 | 384 | 84,280 |
| 32,288 | 32,288 | 14,873 | 14,873 | 2,288 | 888 | 384 | 84,280 |
| 32,288 | 32,288 | 14,873 | 14,873 | 2,288 | 888 | 384 | 84,280 |

| | | | | | | | |
|--------|--------|--------|--------|-------|-----|-----|--------|
| 34,258 | 34,288 | 14,873 | 14,873 | 2,288 | 888 | 384 | 84,280 |
| 32,288 | 32,288 | 14,873 | 14,873 | 2,288 | 888 | 384 | 84,280 |
| 32,288 | 32,288 | 14,873 | 14,873 | 2,288 | 888 | 384 | 84,280 |

| | | | | | | | |
|--------|--------|--------|--------|-------|-----|-----|--------|
| 34,258 | 34,288 | 14,873 | 14,873 | 2,288 | 888 | 384 | 84,280 |
| 32,288 | 32,288 | 14,873 | 14,873 | 2,288 | 888 | 384 | 84,280 |
| 32,288 | 32,288 | 14,873 | 14,873 | 2,288 | 888 | 384 | 84,280 |

| | | | | | | | |
|--------|--------|--------|--------|-------|-----|-----|--------|
| 34,258 | 34,288 | 14,873 | 14,873 | 2,288 | 888 | 384 | 84,280 |
| 32,288 | 32,288 | 14,873 | 14,873 | 2,288 | 888 | 384 | 84,280 |
| 32,288 | 32,288 | 14,873 | 14,873 | 2,288 | 888 | 384 | 84,280 |

| | | | | | | | |
|--------|--------|--------|--------|-------|-----|-----|--------|
| 34,258 | 34,288 | 14,873 | 14,873 | 2,288 | 888 | 384 | 84,280 |
| 32,288 | 32,288 | 14,873 | 14,873 | 2,288 | 888 | 384 | 84,280 |
| 32,288 | 32,288 | 14,873 | 14,873 | 2,288 | 888 | 384 | 84,280 |

| | | | | | | | |
|--------|--------|--------|--------|-------|-----|-----|--------|
| 34,258 | 34,288 | 14,873 | 14,873 | 2,288 | 888 | 384 | 84,280 |
| 32,288 | 32,288 | 14,873 | 14,873 | 2,288 | 888 | 384 | 84,280 |
| 32,288 | 32,288 | 14,873 | 14,873 | 2,288 | 888 | 384 | 84,280 |

| | | | | | | | |
|--------|--------|--------|--------|-------|-----|-----|--------|
| 34,258 | 34,288 | 14,873 | 14,873 | 2,288 | 888 | 384 | 84,280 |
| 32,288 | 32,288 | 14,873 | 14,873 | 2,288 | 888 | 384 | 84,280 |
| 32,288 | 32,288 | 14,873 | 14,873 | 2,288 | 888 | 384 | 84,280 |

| | | | | | | | |
|--------|--------|--------|--------|-------|-----|-----|--------|
| 34,258 | 34,288 | 14,873 | 14,873 | 2,288 | 888 | 384 | 84,280 |
| 32,288 | 32,288 | 14,873 | 14,873 | 2,288 | 888 | 384 | 84,280 |
| 32,288 | 32,288 | 14,873 | 14,873 | 2,288 | 888 | 384 | 84,280 |

| | | | | | | | |
|--------|--------|--------|--------|-------|-----|-----|--------|
| 34,258 | 34,288 | 14,873 | 14,873 | 2,288 | 888 | 384 | 84,280 |
| 32,288 | 32,288 | 14,873 | 14,873 | 2,288 | 888 | 384 | 84,280 |
| 32,288 | 32,288 | 14,873 | 14,873 | 2,288 | 888 | 384 | 84,280 |

| | | | | | | | |
|--------|--------|--------|--------|-------|-----|-----|--------|
| 34,258 | 34,288 | 14,873 | 14,873 | 2,288 | 888 | 384 | 84,280 |
| 32,288 | 32,288 | 14,873 | 14,873 | 2,288 | 888 | 384 | 84,280 |
| 32,288 | 32,288 | 14,873 | 14,873 | 2,288 | 888 | 384 | 84,280 |

| | | | | | | | |
|--------|--------|--------|--------|-------|-----|-----|--------|
| 34,258 | 34,288 | 14,873 | 14,873 | 2,288 | 888 | 384 | 84,280 |
| 32,288 | 32,288 | 14,873 | 14,873 | 2,288 | 888 | 384 | 84,280 |
| 32,288 | 32,288 | 14,873 | 14,873 | 2,288 | 888 | 384 | 84,280 |

| | | | | | | | |
|--------|--------|--------|--------|-------|-----|-----|--------|
| 34,258 | 34,288 | 14,873 | 14,873 | 2,288 | 888 | 384 | 84,280 |
| 32,288 | 32,288 | 14,873 | 14,873 | 2,288 | 888 | 384 | 84,280 |
| 32,288 | 32,288 | 14,873 | 14,873 | 2,288 | 888 | 384 | 84,280 |

| | | | | | | | |
|--------|--------|--------|--------|-------|-----|-----|--------|
| 34,258 | 34,288 | 14,873 | 14,873 | 2,288 | 888 | 384 | 84,280 |
| 32,288 | 32,288 | 14,873 | 14,873 | 2,288 | 888 | 384 | 84,280 |
| 32,288 | 32,288 | 14,873 | 14,873 | 2,288 | 888 | 384 | 84,280 |

| | | | | | | | |
|--------|--------|--------|--------|-------|-----|-----|--------|
| 34,258 | 34,288 | 14,873 | 14,873 | 2,288 | 888 | 384 | 84,280 |
| 32,288 | 32,288 | 14,873 | 14,873 | 2,288 | 888 | 384 | 84,280 |
| 32,288 | 32,288 | 14,873 | 14,873 | 2,288 | 888 | 384 | 84,280 |

| | | | | | | | |
|--------|--------|--------|--------|-------|-----|-----|--------|
| 34,258 | 34,288 | 14,873 | 14,873 | 2,288 | 888 | 384 | 84,280 |
| 32,288 | 32,288 | 14,873 | 14,873 | 2,288 | 888 | 384 | 84,280 |
| 32,288 | 32,288 | 14,873 | 14,873 | 2,288 | 888 | 384 | 84,280 |

| | | | | | | | |
|--------|--------|--------|--------|-------|-----|-----|--------|
| 34,258 | 34,288 | 14,873 | 14,873 | 2,288 | 888 | 384 | 84,280 |
| 32,288 | 32,288 | 14,873 | 14,873 | 2,288 | 888 | 384 | 84,280 |
| 32,288 | 32,288 | 14,873 | 14,873 | 2,288 | 888 | 384 | 84,280 |

Workmanare

LSS Worksheet

North Central Telephone Coop., Inc.
 2004 Annual Toll Cost Study
 Interests
 Number of Months in Study: 12
 FCC PART 89
 Version 518

Investments & Expenses by Pool

| Interests | Investment | Expense | I.D.C. | I.D.C. | I.T.C. | I.T.C. |
|---|------------|----------|----------|----------|----------|----------|
| | by Month | by Month | by Month | by Month | by Month | by Month |
| Common Line | 2,419,391 | 201,818 | 33,778 | 2,818 | | |
| SW Access | 808,719 | 76,680 | 11,110 | 828 | | |
| SP Access | 75,212 | 8,288 | 1,312 | 109 | | |
| Bill & Coll | 382,513 | 29,378 | 186 | 14 | | |
| Subtotal | 3,753,835 | 312,870 | 48,388 | 3,884 | | |
| Total | 8,122,458 | 312,870 | 48,388 | 3,884 | | |
| * Excluding Directory Expense in A/C 8820 | | | | | | |

| Account | Interstate | Common | Line | Switching | Inform | Common | Operator | Special | Billing & Inter- |
|--|------------|----------|----------|-----------|--------|--------|----------|----------|------------------|
| Number | Rate | Rate | Rate | Rate | Rate | Rate | Rate | Rate | Exchange |
| Central Office Equipment | | | | | | | | | |
| CCE Cal 1 Operator System Equip | | | | | | | | | |
| CCE Cal 2 Tandem Switching Equip | | | | | | | | | |
| CCE Cal 3 Local Switching Equip | 1.000000 | | | | | | | | |
| CCE Cal 4 11 WB Each Line CCT Equip | 1.000000 | | | | | | | | |
| CCE Cal 4 12 Exch Trunk CCT Eq Excl WB | 1.000000 | | | | | | | | |
| CCE Cal 4 22 IX CCT Eq - WB/Station | | 0.988888 | | | | | | | |
| CCE Cal 4 23 All Other IX CCT Equip | | 1.000000 | | | | | | | |
| CCE Cal 4.3 Hybrid/Remote Message CCT Eq | 1.000000 | | | | | | | | |
| TOTAL Central Office Equipment | 1.000000 | 0.326271 | 0.488385 | | | | | 0.141888 | 0.043288 |
| Information Orig/Term. Equipment | | | | | | | | | |
| IOT Cal 1 Other Info Orig/Term Equip | | | | | | | | | |
| IOT Cal 2 Customer Premise Equip | | | | | | | | | |
| TOTAL Information Orig/Term Equipment | | | | | | | | | |
| Cable & Wire Facilities | | | | | | | | | |
| C & WF Cal 1 Exchange Line | 1.000000 | | | | | | | | |
| C & WF Cal 2 Exchange Trunk | 1.000000 | | | | | | | | |
| C & WF Cal 3 Interchange | 1.000000 | | | | | | | | |
| C & WF Cal 4 Hoist/Terminals | 1.000000 | | | | | | | | |
| TOTAL Cable & Wire Facilities | 1.000000 | 0.846512 | 0.033028 | | | | | 1.000000 | 0.020482 |
| Total General Support Facilities | 1.000000 | 0.731128 | 0.188898 | | | | | 0.070786 | 0.028393 |
| Billing Computer | | | | | | | | | |
| Equal Access Investment | | | | | | | | | |
| Tand Area - Lease Impr. OF | | | | | | | | | |
| Tand Area - Capital Lease-C&WF | | | | | | | | | |
| Tand Area - Capital Lease-C&WF | | | | | | | | | |
| Tand Area - Lease | | | | | | | | | |
| Interchange Area | 1.000000 | 0.728814 | 0.188482 | | | | | 0.087297 | 0.033888 |
| TOTAL Telephone Plant in Service | 1.000000 | 0.728814 | 0.188482 | | | | | 0.087297 | 0.033888 |
| Miscellaneous | | | | | | | | | |
| Inv in Nonaff Co - RTB Stock | 1.000000 | 0.728814 | 0.188482 | | | | | 0.070635 | 0.030378 |
| Other Noncurrent Assets | | | | | | | | | |
| Other Jurisdictional Assets | | | | | | | | | |
| Plant Under Construction - S.T. | 1.000000 | 0.728814 | 0.188482 | | | | | 0.070635 | 0.030378 |
| Plant Under Construction - L.T. | | | | | | | | | |
| Telephone Plant Addition | | | | | | | | | |
| Account 4199 - Accoun. Imprec. - P19 | 1.000000 | 0.711878 | 0.185852 | | | | | 0.089832 | 0.027649 |
| General Support Facilities | | | | | | | | | |
| CCE - Switching Equipment | 1.000000 | | | | | | | | |
| CCE - Operator System | | | | | | | | | |
| CCE - Transmission Equipment | | | | | | | | | |
| IOT - Other Info Orig/Term. Equip | | | | | | | | | |
| IOT - Customer Premise Equip | | | | | | | | | |
| C & WF - Cable & Wire Facilities | 1.000000 | 0.948512 | 0.033028 | | | | | 0.020482 | 0.008482 |
| Equal Access Investment | | | | | | | | | |
| TOTAL Depreciation Reserve | 1.000000 | 0.948512 | 0.033028 | | | | | 0.020482 | 0.008482 |
| Account 4199 - Net Current Def Inc Taxes | | | | | | | | | |
| General Support Facilities | | | | | | | | | |
| CCE - Switching Equipment | | | | | | | | | |
| CCE - Operator System | | | | | | | | | |
| CCE - Transmission Equipment | | | | | | | | | |
| IOT - Other Info Orig/Term. Equip | | | | | | | | | |
| IOT - Customer Premise Equip | | | | | | | | | |
| C & WF - Cable & Wire Facilities | | | | | | | | | |
| Equal Access Investment | | | | | | | | | |
| TOTAL Net Current Def Inc Taxes | | | | | | | | | |

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| | Interstate | Common Line | Switching | Inform | Common Transport | Operator Transfer | Special Access | Billing & Collection | Inter- Exchange |
|---|------------|----------------------------------|-----------|----------|---------------------|----------------------|-------------------|-------------------------|--------------------|
| Account 4340 - Net Noncurr Def Inc Taxes | | | | | | | | | |
| General Support Facilities | | | | | | | | | |
| COE - Switching Equipment | | | | | | | | | |
| COE - Operator Systems | | | | | | | | | |
| COE - Transmission Equipment | | | | | | | | | |
| IOT - Other Info. Orig/Term Equip | | | | | | | | | |
| IOT - Customer Premise Equipment | | | | | | | | | |
| C & WF - Cable & Wire Facilities | | | | | | | | | |
| Equal Access Investment | | | | | | | | | |
| TOTAL Net Noncurr Def Inc Taxes | | | | | | | | | |
| Other Reserve Accounts | | | | | | | | | |
| 3200 | | Accum Depr - Plt Hld for Fut Use | | | | | | | |
| 3400 | | Accum Amort - Tangible | | | | | | | |
| 3500 | | Accum Amort - Intangible | | | | | | | |
| 3800 | | Accum Amort - Other | | | | | | | |
| 4040 | 1.000000 | Customer Deposits | 0.728510 | 0.189092 | | 0.070531 | 0.028292 | 0.003574 | |
| 4310 | 1.000000 | Other Long Term Liabilities | 0.720817 | 0.189098 | | 0.070532 | 0.028291 | 0.003572 | |
| 4370 | | Other Juris Liab & Def Credits | | | | | | | |
| 4850 | | Patronage Capital | | | | | | | |
| Summary of Plant | | | | | | | | | |
| 2110 | 1.000000 | General Support Facilities | 0.711078 | 0.185261 | | 0.088931 | 0.027849 | 0.028191 | |
| 2210 | 1.000000 | Central Office Equipment | 0.328621 | 0.486395 | | 0.141898 | 0.043288 | | |
| 2310 | | Information Orig/Term Equip | | | | | | | |
| 2410 | 1.000000 | Cable & Wire Facilities | 0.048512 | | | 0.033028 | 0.020462 | | |
| | | Equal Access Investment | | | | | | | |
| 2880 | | Tangible Assets | | | | | | | |
| 2880 | 1.000000 | Intangible Assets | 0.728814 | 0.189192 | | 0.077977 | 0.033888 | | |
| | 1.000000 | Telephone Plant In Service | 0.728510 | 0.189092 | | 0.070532 | 0.028291 | 0.003572 | |
| 1220 | 1.000000 | Material & Supplies | 0.728503 | 0.189088 | | 0.070535 | 0.028290 | 0.003578 | |
| 1402 | | Inv in Nonaffl Co - RTB Stock | | | | | | | |
| 1410 | | Other Noncurrent Assets | | | | | | | |
| 1500 | | Other Jurisdictional Assets | | | | | | | |
| 2002 | | Property Held for Future Use | | | | | | | |
| 2003 | 1.000000 | Plant Under Construction - S.T. | 0.728516 | 0.189090 | | 0.070532 | 0.028291 | 0.003872 | |
| 2004 | | Plant Under Construction - L.T. | | | | | | | |
| 2005 | | Telephone Plant Adjustment | | | | | | | |
| TOTAL Telephone Plant | | | | | | | | | |
| | 1.000000 | | 0.728516 | 0.189090 | | 0.070532 | 0.028291 | 0.003872 | |
| Less 3100 | 1.000000 | Accum Deprec - TPIS | 0.690705 | 0.208308 | | 0.071284 | 0.028050 | 0.003586 | |
| Less 3200 | | Accum Depr - Plt Hld Fut Use | | | | | | | |
| Less 3400 | | Accum Amort - Tangible | | | | | | | |
| Less 3500 | | Accum Amort - Intangible | | | | | | | |
| Less 3800 | | Accum Amort - Other | | | | | | | |
| Less 4040 | 1.000000 | Customer Deposits | 0.728510 | 0.189092 | | 0.070531 | 0.028292 | 0.003574 | |
| Less 4100 | | Net Current Def Income Taxes | | | | | | | |
| Less 4310 | 1.000000 | Other Long Term Liabilities | 0.720817 | 0.189098 | | 0.070532 | 0.028291 | 0.003572 | |
| Less 4340 | | Accum Def Income Taxes | | | | | | | |
| Less 4370 | | Oth Juris Liab. & Def Cred | | | | | | | |
| NET Telephone Plant | | | | | | | | | |
| | 1.000000 | | 0.771984 | 0.128227 | | 0.089858 | 0.028599 | 0.003646 | |
| Cash Working Capital - Interstate | 1.000000 | 0.728508 | 0.189089 | | 0.070535 | 0.028290 | 0.003578 | | |
| Net Telephone Plant & Interstate CWC | | | | | | | | | |
| | 1.000000 | 0.771410 | 0.128602 | | 0.089877 | 0.028685 | 0.003548 | | |
| NET Telephone Plant less Interstate-Only Items | | | | | | | | | |
| (Excludes 4040 & CWC) | | | | | | | | | |
| | 1.000000 | 0.771202 | 0.127007 | | 0.089861 | 0.028504 | 0.003648 | | |
| 4550 | | Patronage Capital | | | | | | | |

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| Interstate | Common Line | Switching | Inform | Common Transport | Operator Transfer | Special Access | Billing & Int'l-Exchange |
|------------|-------------|-----------|--------|------------------|-------------------|----------------|--------------------------|
|------------|-------------|-----------|--------|------------------|-------------------|----------------|--------------------------|

Plant Specific Operations Expense

8120 Total General Support Expense 1.000000 0.711871 0.18262 0.08834 0.027863 0.028188

8110 Total Network Support Expense 1.000000 0.711871 0.18262 0.08834 0.027863 0.028188

8210 Total COE Switching Expense 1.000000 0.711871 0.18262 0.08834 0.027863 0.028188

8220 Total COE Operator Exp Expense 1.000000 0.711871 0.18262 0.08834 0.027863 0.028188

8230 Total COE Transmission Expense 1.000000 0.711871 0.18262 0.08834 0.027863 0.028188

8310 Total Info Ctr/Trm Equip Exp 1.000000 0.711871 0.18262 0.08834 0.027863 0.028188

8410 - Total Cable & Wire Fac Exp 1.000000 0.711871 0.18262 0.08834 0.027863 0.028188

TOTAL Plant Specific Operations Expense 1.000000 0.711871 0.18262 0.08834 0.027863 0.028188

Plant Non-Specific Operations Expense

8510 Total Other Prop Plant & Equip Exp 1.000000 0.711871 0.18262 0.08834 0.027863 0.028188

8530 Total Network Operations Exp 1.000000 0.711871 0.18262 0.08834 0.027863 0.028188

8540 Total Access Expenses 1.000000 0.711871 0.18262 0.08834 0.027863 0.028188

8561 - TOTAL Depreciation Expense 1.000000 0.711871 0.18262 0.08834 0.027863 0.028188

8562 Dep Exp - Prop Held for Fut Use 1.000000 0.711871 0.18262 0.08834 0.027863 0.028188

8563 Amort Expenses - Tangible 1.000000 0.711871 0.18262 0.08834 0.027863 0.028188

8564 Amort Expenses - Intangible 1.000000 0.711871 0.18262 0.08834 0.027863 0.028188

8565 Amort Expenses - Other 1.000000 0.711871 0.18262 0.08834 0.027863 0.028188

8566 Total Depreciation & Amortization Expense 1.000000 0.711871 0.18262 0.08834 0.027863 0.028188

TOTAL Plant Non-Specific Operations Expense 1.000000 0.711871 0.18262 0.08834 0.027863 0.028188

Quarters Operations Expense

8610 Total Marketing Expenses 1.000000 0.711871 0.18262 0.08834 0.027863 0.028188

8820 - Services 1.000000 0.711871 0.18262 0.08834 0.027863 0.028188

Telephone Operator Services 1.000000 0.711871 0.18262 0.08834 0.027863 0.028188

Call Completion 1.000000 0.711871 0.18262 0.08834 0.027863 0.028188

Directory Assistance 1.000000 0.711871 0.18262 0.08834 0.027863 0.028188

Sub-total - Telephone Operator Services 1.000000 0.711871 0.18262 0.08834 0.027863 0.028188

Published Directory Services 1.000000 0.711871 0.18262 0.08834 0.027863 0.028188

OR Publishing - Classified 1.000000 0.711871 0.18262 0.08834 0.027863 0.028188

OR Publishing - Foreign 1.000000 0.711871 0.18262 0.08834 0.027863 0.028188

Sub-total - Published Directory Services 1.000000 0.711871 0.18262 0.08834 0.027863 0.028188

All Other Services - Category 1 1.000000 0.711871 0.18262 0.08834 0.027863 0.028188

E - U Service Order Processing 1.000000 0.711871 0.18262 0.08834 0.027863 0.028188

E - U Payment & Collection 1.000000 0.711871 0.18262 0.08834 0.027863 0.028188

E - U Billing Inquiry 1.000000 0.711871 0.18262 0.08834 0.027863 0.028188

XIC Service Order Processing 1.000000 0.711871 0.18262 0.08834 0.027863 0.028188

XIC Payment & Collection 1.000000 0.711871 0.18262 0.08834 0.027863 0.028188

XIC Billing Inquiry 1.000000 0.711871 0.18262 0.08834 0.027863 0.028188

Sub-total - All Other Services - Cat 1 1.000000 0.711871 0.18262 0.08834 0.027863 0.028188

Other Column Includes Local & Directory on End User 1.000000 0.711871 0.18262 0.08834 0.027863 0.028188

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| | Interstate | Common Line | Switching | Inform | Common Transport | Operator Transfer | Special Access | Billing & Collection | Inter-Exchange |
|---|-----------------|-----------------|-----------------|-----------------|------------------|-------------------|-----------------|----------------------|----------------|
| All Other Services - Category 2 | | | | | | | | | |
| Message Processing - Toll & Local | 1.000000 | | | | | | | 1.000000 | |
| E.I.C.L. Billing & Collecting | 1.000000 | 1.000000 | | | | | | | |
| Other Billing & Collecting | 1.000000 | | | | | | | 1.000000 | |
| CABS Billing & Collecting | 1.000000 | | 0.631118 | | 0.283332 | | 0.105553 | | |
| Sub-total - All Other Services - Cat. 2 | 1.000000 | 0.108460 | 0.016748 | | 0.008988 | | 0.002801 | 0.884973 | |
| All Other Services - Category 3 | | | | | | | | | |
| | 1.000000 | 0.249883 | 0.023482 | 0.011510 | 0.009739 | | 0.001033 | 0.704284 | |
| 8820 TOTAL, Service Expense | 1.000000 | 0.249887 | 0.023409 | 0.011481 | 0.009788 | | 0.001078 | 0.704279 | |
| TOTAL Customer Operations Expense | 1.000000 | 0.341988 | 0.051410 | 0.008274 | 0.021447 | | 0.008309 | 0.688584 | |
| Corporate Operations Expense | | | | | | | | | |
| 8710 Total Executive & Planning Exp | 1.000000 | 0.821078 | 0.188481 | 0.002212 | 0.034697 | | 0.015251 | 0.137401 | |
| 8720 Total General & Admin Exp | 1.000000 | 0.821075 | 0.188481 | 0.002213 | 0.034599 | | 0.015250 | 0.137403 | |
| TOTAL Corporate Operations Expense | 1.000000 | 0.821078 | 0.188481 | 0.002212 | 0.034688 | | 0.015250 | 0.137402 | |
| Other Oper. Exp., Tax, ITC & Fixed Charges | | | | | | | | | |
| 5301 Uncollectibles | | | | | | | | | |
| 7210 ITC - Operating | | | | | | | | | |
| 7240 Equal Access Expense | 1.000000 | 0.728813 | 0.189088 | | 0.070532 | | 0.028295 | 0.003573 | |
| 7240 Ad Valorem Tax | 1.000000 | 0.728513 | 0.189088 | | 0.070532 | | 0.028295 | 0.003573 | |
| 7240 Gross Receipts Tax | | | | | | | | | |
| 7240 PUC Fees | | | | | | | | | |
| 7240 Other Operating Taxes | | | | | | | | | |
| 7340 Interest During Construction | 1.000000 | 0.728508 | 0.189089 | | 0.070528 | | 0.028297 | 0.003580 | |
| 7370 Special Charges | 1.000000 | 0.728394 | 0.188432 | | 0.070742 | | 0.027948 | 0.003493 | |
| 7610 Interest Expense - Funded Debt | | | | | | | | | |
| 7620 Interest Expense - Capital Leases | | | | | | | | | |
| 7640 Int. on Customer Deposits (CWC) | 1.000000 | 0.728498 | 0.188128 | | 0.070580 | | 0.028232 | 0.003582 | |
| 7810 Inc. Eff. - Juris. Reimbursement Diff | | | | | | | | | |
| TOTAL Other Expenses and Taxes (Excludes 7210, 7340, 7510, 7520) | 1.000000 | 0.728510 | 0.189083 | | 0.070538 | | 0.028287 | 0.003572 | |
| Miscellaneous Revenues | | | | | | | | | |
| 8240 Rent Rev - GSF | | | | | | | | | |
| 8240 Rent Rev - COE | | | | | | | | | |
| 8240 Rent Rev - C & WF | | | | | | | | | |
| 8240 Rent Rev - Direct Assignment | | | | | | | | | |
| 8250 Corporate Operations Revenues | | | | | | | | | |
| 8280 Miscellaneous Revenues | | | | | | | | | |
| TOTAL Miscellaneous Revenues | | | | | | | | | |
| Summary Of Operating Expenses & Taxes | | | | | | | | | |
| 8110 Total Network Support Expense | | | | | | | | | |
| 8120 Total General Support Expense | 1.000000 | 0.711971 | 0.185252 | | 0.068934 | | 0.027853 | 0.028180 | |
| 8210 Total Central Office Sw Exp | 1.000000 | | 1.000000 | | | | | | |
| 8220 Total Central Office Opers Sys | | | | | | | | | |
| 8230 Total Central Office Trans Exp | 1.000000 | 0.830425 | | | 0.278888 | | 0.084608 | | |
| 8310 Total Info Orig/Term Equip Exp | | | | | | | | | |
| 8410 Total C & WF Exp | 1.000000 | 0.848811 | | | 0.033028 | | 0.020482 | | |
| TOTAL Plant Specific Operations Expense | 1.000000 | 0.853242 | 0.288808 | | 0.030523 | | 0.018272 | 0.003155 | |
| 8810 Total Oth Prop Plant & Equip Exp | 1.000000 | 0.791383 | 0.188913 | | 0.070517 | | 0.028207 | | |
| 8830 Total Network Operations Exp | 1.000000 | 0.731127 | 0.188885 | | 0.070785 | | 0.028394 | | |
| 8840 Total Access Expenses | 1.000000 | 1.000000 | | | | | | | |
| 8860 Total Depreciation & Amort Exp | 1.000000 | 0.889988 | 0.197753 | | 0.078110 | | 0.030218 | 0.002943 | |
| TOTAL Plant Non-Specific Operations Expense | 1.000000 | 0.728252 | 0.174176 | | 0.076378 | | 0.027210 | 0.001980 | |
| 8810 Total Marketing Expense | 1.000000 | 0.728515 | 0.188987 | | 0.070537 | | 0.028291 | 0.003870 | |
| 8820 Total Service Expense | 1.000000 | 0.249887 | 0.023409 | 0.011481 | 0.009788 | | 0.001078 | 0.704279 | |
| TOTAL Customer Operations Expense | 1.000000 | 0.341988 | 0.051410 | 0.008274 | 0.021447 | | 0.008309 | 0.688584 | |
| 8710 Total Executive & Planning Exp | 1.000000 | 0.821078 | 0.188481 | 0.002212 | 0.034697 | | 0.015251 | 0.137401 | |
| 8720 Total General & Admin Exp | 1.000000 | 0.821075 | 0.188481 | 0.002213 | 0.034599 | | 0.015250 | 0.137403 | |
| TOTAL Corporate Operations Expense | 1.000000 | 0.821078 | 0.188481 | 0.002212 | 0.034688 | | 0.015250 | 0.137402 | |
| TOTAL Other Expenses & Taxes | 1.000000 | 0.728510 | 0.189083 | | 0.070538 | | 0.028287 | 0.003572 | |
| TOTAL Operating Expenses & Taxes | 1.000000 | 0.844512 | 0.191288 | 0.001487 | 0.048780 | | 0.020036 | 0.093807 | |
| Miscellaneous Revenues | | | | | | | | | |
| TOTAL Expenses Less Misc Revenues | 1.000000 | 0.844512 | 0.191288 | 0.001487 | 0.048780 | | 0.020038 | 0.093807 | |
| TOTAL Expenses Less Interstate-Only Items (Excludes 7540) | 1.000000 | 0.844512 | 0.191288 | 0.001487 | 0.048780 | | 0.020038 | 0.093807 | |

North Central Telephone Coop., Inc.
 2004 Annual Toll Cost Study
 Revenue Requirement

FCC PART 69
 Version 51a

| REVENUE REQUIREMENT | Interstate | Common Line | Switching | Inform | Common Transport | Operator Transfer | Special Access | Billing & Collection | Inter-Exchange |
|--|------------|-------------|-----------|----------|------------------|-------------------|----------------|----------------------|----------------|
| 1. Net Investment | 8,122,468 | 8,285,744 | 1,029,845 | | 885,881 | | 232,017 | 28,001 | |
| 2. Rate of Return | 11.2500% | 11.2500% | 11.2500% | 11.2500% | 11.2500% | 11.2500% | 11.2500% | 11.2500% | 11.2500% |
| 3. Return (Line 1 x Line 2) | 913,777 | 704,888 | 115,888 | | 83,888 | | 28,102 | 3,240 | |
| 4. IDC | 48,380 | 33,778 | 7,840 | | 3,270 | | 1,312 | 188 | |
| 5. Less Net Adds/Deducts for FIT | | | | | | | | | |
| 6. Less ITC | | | | | | | | | |
| 7. Total FIT Base (Line 4 - 5 - 6) | 913,777 | 704,888 | 115,888 | | 83,888 | | 28,102 | 3,240 | |
| 8. FIT Gross-up Factor | | | | | | | | | |
| 9. Gross FIT (Line 7 x Line 8) | | | | | | | | | |
| 10. Less ITC | | | | | | | | | |
| 11. Net FIT (Line 9 - Line 10) | | | | | | | | | |
| 12. Total SIT Base (Line 7 + Line 9) | 913,777 | 704,888 | 115,888 | | 83,888 | | 28,102 | 3,240 | |
| 13. SIT Rate | | | | | | | | | |
| 14. Net SIT (Line 12 x Line 13) | | | | | | | | | |
| 15. Return + FIT + SIT - IDC (Line 3+11+14-4) | 887,411 | 671,118 | 108,028 | | 80,388 | | 24,790 | 3,074 | |
| 16. Total Exp's, Taxes less Misc. Rev's | 3,783,835 | 2,418,381 | 718,103 | 5,818 | 182,888 | | 75,212 | 352,513 | |
| 17. Total Rev. Req't (Line 15 + 16) | 4,821,240 | 3,090,500 | 828,132 | 5,818 | 243,387 | | 100,002 | 355,587 | |