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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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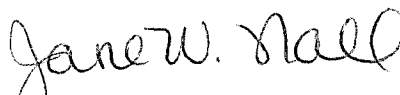
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COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

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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

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For Arbitration of Certain Terms and)
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Agreement with Cellco Partnership d/b/a)
Verizon Wireless, GTE Wireless of the)
Midwest Incorporated d/b/a Verizon Wireless, and)
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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)	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)	

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)	
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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)	
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Petition of Thacker-Grigsby Telephone Company,)	
Inc., for Arbitration of Certain Terms and)	
Conditions of Proposed Interconnection Agreement)	
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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)	
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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)	
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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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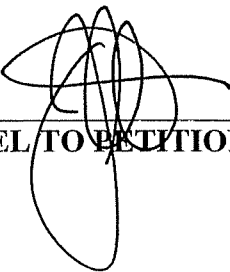
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COUNSEL TO PETITIONERS

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

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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.

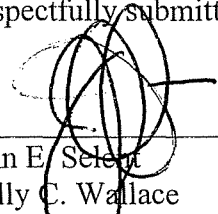
SUPPLEMENTAL ANSWER: Without waiving any objections, the RLECs state that they do not route CMRS calls as local based on the telephone numbers of the CMRS end-user. Instead, the RLECs route calls in accordance with applicable law and regulations.

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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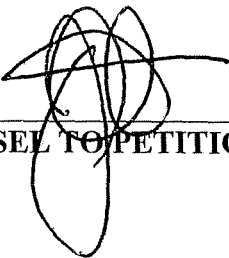
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COUNSEL TO PETITIONERS

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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16	Original	44	Original	72	Original
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18	Original	46	Original	74	Original
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20	Original	48	Original	76	Original
21	Original	49	Original	77	Original
22	Original	50	Original	78	Original
23	Original	51	Original	79	Original
24	Original	52	Original	80	Original
25	Original	53	Original	81	Original
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27	Original	55	Original	83	Original

Issued: June 16, 2005

South Central Rural Telephone Cooperative

Effective: July 1, 2005

Attn: Forrest Wilson
 1399 Happy Valley Road
 Glasgow, Kentucky 42142

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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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191	Original	219	Original	247	1 st Revision
192	Original	220	Original	248	1 st Revision
193	Original	221	Original	249	1 st Revision
194	Original	222	Original	250	2nd Revision
195	Original	223	Original	251	1 st Revision

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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 SERVICE

12. 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.

TARIFF F.C.C. NO. 1

1st Revision Page 251

Cancels Original Page 251

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.

TARIFF F.C.C. NO. 1

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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)

TARIFF F.C.C. NO. 1

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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.

South Central Rural Telephone Cooperative

ACCESS SERVICE

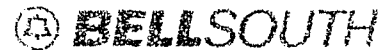
12. Rates and Charges (Cont'd)

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.

DRAFT – For discussion purposes only between BellSouth and KY Independent Companies

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.

DRAFT – For discussion purposes only between BellSouth and KY Independent Companies

- 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: _____

Copyright: Vanestments Inc., 2004

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
 Page: 1B
 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

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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

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Program: ITC's FAST P36/69 & FAST TYP
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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	12,836,088	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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South Central Rural Telephone Cooperative, Inc
 2005
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MTS	P.L.	Limited Pay Tele	Carrier Com Line	Base Factor	Equal Access	Local Switch	DaSurch	Common Transp	Special Access	Bill& Cell	Inter-Exchange
Plant Summary											
General And Support Fac Distribution	2,376,818	0	0	2,219,910	0	96,438	0	25,729	367,863	40,198	0
Central Office Equipment Distribution	0.864254	0.000000	0.000000	0.807200	0.000000	0.035067	0.000000	0.009355	0.133762	0.014617	0.000000
Cable & Wire Facilities Distribution	7,890,514	0	0	6,836,743	0	1,047,043	0	6,728	3,507,056	0	0
Tang & Intang Assets Distribution	0.692297	0.000000	0.000000	0.599842	0.000000	0.091865	0.000000	0.009059	0.307703	0.000000	0.000000
Total 2001 Rate Base Distribution	17,537,692	0	0	17,265,081	0	0	0	272,610	486,865	0	0
Non-2001 Rate Base Items Distribution	0.972989	0.000000	0.000000	0.957864	0.000000	0.000000	0.000000	0.015124	0.027011	0.000000	0.000000
Accumulated Depreciation Distribution	4,735	0	0	4,483	0	195	0	52	743	7	0
Accum Def Texas/Long Term Liab Distribution	0.864254	0.000000	0.000000	0.818150	0.000000	0.035542	0.000000	0.009482	0.135576	0.001249	0.000000
Net Rate Base Distribution	27,809,760	0	0	26,326,218	0	1,143,676	0	305,118	4,362,537	40,205	0
Plant Specific Expense Distribution	0.864254	0.000000	0.000000	0.818150	0.000000	0.035542	0.000000	0.009482	0.135576	0.001249	0.000000
Plant Non-Specific Expense Distribution	1,649,369	0	0	1,508,151	0	65,518	0	17,479	249,917	2,303	0
Depr & Amort Expense Distribution	0.894758	0.105242	0.000000	0.818150	0.000000	0.035542	0.000000	0.009482	0.135576	0.001249	0.000000
Customer Operatious Expense Distribution	-14,945,928	-1,769,824	0	-14,176,766	0	-565,681	0	-182,106	-1,766,467	-24,731	0
Corporate Operatious Exp Distribution	0.894122	0.105878	0.000000	0.848108	0.000000	0.033841	0.000000	0.010894	0.105677	0.001480	0.000000
Operating Taxes Distribution	-900,187	-103,926	0	-821,515	0	-35,689	0	-9,521	-136,134	-1,255	0
Other Income & Expense Distribution	0.896499	0.103501	0.000000	0.818150	0.000000	0.035542	0.000000	0.009482	0.135576	0.001249	0.000000
Total Expense Distribution	13,613,014	2,688,243	0	12,836,068	0	607,825	0	136,970	2,709,853	16,522	0
Check Total	0	0	0	0	0	0	0	0	0	0	0
Expenses Summary											
Plant Specific Expense Distribution	721,257	101,666	0	663,994	0	58,789	0	8,297	90,332	1,510	0
Plant Non-Specific Expense Distribution	0.876458	0.123542	0.000000	0.806873	0.000000	0.071439	0.000000	0.010083	0.109770	0.001835	0.000000
Depr & Amort Expense Distribution	580,483	55,734	0	561,973	0	14,611	0	3,898	55,734	0	0
Customer Operatious Expense Distribution	0.912397	0.087603	0.000000	0.883304	0.000000	0.022966	0.000000	0.006127	0.037603	0.000000	0.000000
Corporate Operatious Exp Distribution	1,967,148	446,314	0	1,782,438	0	167,769	0	16,052	446,178	1,004	0
Operating Taxes Distribution	0.815073	0.184927	0.000000	0.738540	0.000000	0.069522	0.000000	0.006651	0.184870	0.000416	0.000000
Other Income & Expense Distribution	254,994	0	0	31,327	0	4,854	15,285	1,295	6,068	196,165	0
Total Expense Distribution	1,000,000	0.000000	0.000000	0.122855	0.000000	0.019036	0.059941	0.005079	0.023797	0.769293	0.000000
Operating Taxes Distribution	417,983	39,375	0	335,466	0	20,879	4,078	3,599	40,592	52,743	0
Other Income & Expense Distribution	0.913908	0.086092	0.000000	0.733487	0.000000	0.045652	0.008917	0.007870	0.088753	0.115321	0.000000
Total Expense Distribution	200,548	31,499	0	189,850	0	8,248	0	2,200	31,460	290	0
Other Income & Expense Distribution	0.864254	0.135746	0.000000	0.818150	0.000000	0.035542	0.000000	0.009482	0.135576	0.001249	0.000000
Total Expense Distribution	8,567	1,148	0	7,948	0	345	0	92	1,317	12	0
Other Income & Expense Distribution	0.881856	0.118144	0.000000	0.818150	0.000000	0.035542	0.000000	0.009482	0.135576	0.001249	0.000000
Total Expense Distribution	4,150,980	675,736	0	3,572,997	0	275,516	19,363	35,435	671,681	251,724	0
Check Total	4,150,980	675,736	0	3,572,997	0	275,516	19,363	35,435	671,681	251,724	0

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South Central Rural Telephone Cooperative, Inc
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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 Turn To Another Conn	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

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	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

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Section: 5 Interstate Part 69 Access Charge Output Page: 6 Dec 31, 2005											
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MTS	PL	Limited Pay/Tele	Carrier ComLine	Base Factor	Equal Access	Local Switch	DeSurch	Common Transpt	Special Access	Bill& CoIl	Inter-Exchange
Plant Specific/Non-Specific Operations Expenses											
235	37	0	0	223	0	10	0	3	37	0	0
89,277	14,022	0	0	83,383	0	3,622	0	966	13,818	1,510	0
38,185	16,972	0	0	0	0	55,157	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
129,963	57,764	0	0	123,998	0	0	0	122	63,608	0	0
463,597	12,870	0	0	456,390	0	0	0	7,206	12,870	0	0
721,257	101,666	0	0	663,994	0	58,789	0	8,297	90,332	1,510	0
Plant Non-Specific Expenses											
0	0	0	0	0	0	0	0	0	0	0	0
354,845	55,734	0	0	336,336	0	14,611	0	3,898	55,734	0	0
225,638	0	0	0	225,638	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
580,483	55,734	0	0	561,973	0	14,611	0	3,898	55,734	0	0
1,361,740	157,400	0	0	1,225,968	0	73,400	0	12,195	146,067	1,510	0
0.892128	0.107872	0.000000	0.000000	0.840199	0.000000	0.050304	0.000000	0.008338	0.100105	0.001035	0.000000
Account 6560 Depreciation & Amortization											
59,379	9,327	0	0	55,459	0	2,409	0	643	9,190	1,004	0
0	0	0	0	0	0	0	0	0	0	0	0
165,380	0	0	0	0	0	165,380	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
801,755	410,874	0	0	800,967	0	0	0	788	410,874	0	0
940,634	26,113	0	0	926,013	0	0	0	14,621	26,113	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
1,967,148	446,314	0	0	1,762,438	0	167,789	0	16,832	446,178	1,004	0
0.815073	0.184927	0.000000	0.000000	0.738540	0.000000	0.069322	0.000000	0.006651	0.184870	0.000416	0.000000

Section: 5	Inter-	MTS	PL	Limited	Carrier	Base	Equal	Local	Switch	DaSwitch	Common	Special	BillE	Inter-
Exchange	Exchange	PL	Pay Tele	Conn Line	Factor	Access	Switch	DaSwitch	Transpt	Access	Coil	Exchange	Exchange	Exchange
6610 Marketing Expense	0	1,894	0	0	0	1,550	0	67	18	257	2	0	0	0
6620 Telephone Oper Svc Exp	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
6620 Alpha Directory Exp	0	14,527	0	0	0	0	0	0	0	14,527	0	0	0	0
Total	0	14,527	0	0	0	0	0	0	0	14,527	0	0	0	0
6620 Cat 1.1 End User Stp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6620 Cat 1.1 Resubscription SOP	0	17,479	0	0	0	16,568	0	720	192	0	0	0	0	0
6620 Cat 1.2 End User P&C	0	95,861	0	0	0	0	0	0	0	0	0	95,861	0	0
6620 Cat 1.2 Dir Advertising P&C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6620 Cat 1.3 End User B&C Inq	0	21,868	0	0	0	0	0	0	0	0	0	21,868	0	0
6620 Cat 1.3 Directory Adver	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
6620 Cat 1.5 IXC P&C	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
6620 Cat 1.5 IXC Billing Inq	0	3,017	0	0	0	0	0	0	0	635	0	0	0	0
6620 Cat 1.6 IXC Billing Inq	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6620 Cat 1.6 Bill & Coll	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
6620 Total Category 1 Expense	0	138,226	0	0	0	16,568	0	3,102	827	0	0	117,729	0	0
6620 Message Toll Ticket Proc	0	3,000	0	0	0	0	0	0	0	0	0	3,000	0	0
6620 Other B&C Expense	0	65,713	0	0	0	0	0	0	0	0	0	65,713	0	0
6620 Carrier Access B&C Exp	0	7,358	0	0	0	0	0	1,448	386	5,523	0	0	0	0
6620 End User B&C Exp	0	11,735	0	0	0	0	0	0	0	0	0	0	0	0
6620 Total Cat 2 Expense	0	97,806	0	0	0	0	0	1,448	386	5,523	0	68,714	0	0
Distribution	0	1,000,000	0	0	0	0	0	0	0	0	0	0	0	0
6620 Total 69,404-69,407 Exp	0	240,559	0	0	0	28,302	0	14,527	1,214	5,523	186,443	0	0	0
Distribution	0	1,000,000	0	0	0	0	0	0	0	0	0	0	0	0
6620 Cat 3 Other Services	0	12,541	0	0	0	1,475	0	757	63	288	9,720	0	0	0
Total Customer Oper Expenses	0	254,994	0	0	0	31,277	0	4,854	1,295	6,868	196,165	0	0	0
Distribution	0	1,000,000	0	0	0	0	0	0	0	0	0	0	0	0
6620 Total 69,404-69,407 Exp	0	254,994	0	0	0	31,277	0	4,854	1,295	6,868	196,165	0	0	0
Distribution	0	1,000,000	0	0	0	0	0	0	0	0	0	0	0	0
6620 Total 69,404-69,407 Exp	0	254,994	0	0	0	31,277	0	4,854	1,295	6,868	196,165	0	0	0
Distribution	0	1,000,000	0	0	0	0	0	0	0	0	0	0	0	0

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

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Program: *ITC's FAST P36/69& FAST TYP*
Prepared: ITC's Inc.
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	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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Intrastate Part 69 Access Charge Output

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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 Transpt	Special Access	Bill& Cell	Inter- Exchange
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	1,209	0	25	0	0
Equip Circuit Miles	6,964	203	0	0	0	0	0	6,964	0	203	0	0
Equip Host/Remote MOU	4	0	0	0	0	0	0	4	0	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

Allocation Factors

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Logan Telephone Coop, Inc. - 10/1/2006
304113

PLANT 63 - Total Expense

71 JUNECS

REVENUE REQUIREMENT SUMMARY BY PRIMARY ELEMENT

SUM1

LN	AC	DESCRIPTION	TOTAL COMPANY	TOTAL COUNCIL WIRE	LIMITED PAY	PUBLIC INTEREST PAY	INSIDE WIRE	ORE	REP	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	1,984,326	0	0	0	0	0	0	1,984,385	0	0	0
3		CENTRAL OFFICE SWITCHING	1,984,326	0	0	0	0	0	0	1,984,385	0	0	0
4		INFORMATION TRANSMISSION	678,222	0	0	0	0	0	678,222	182,989	847,890	0	0
5		INFORMATION TRANSMISSION	678,222	0	0	0	0	0	678,222	182,989	847,890	0	0
6		CABLE AND WIRE FACILITIES	4,472,501	6,889,871	0	0	0	0	6,889,871	241,425	142,284	0	0
7		TRAVELING ASSETS	0	789	0	0	0	0	789	287	115	1	0
8		TRAVELING ASSETS	0	789	0	0	0	0	789	287	115	1	0
9		TOTAL PLANT IN SERVICE	11,432,865	7,692,821	0	0	0	0	7,692,821	2,801,901	1,126,107	6,407	0
10		PLANT UNDER CONSTRUCTION	0	0	0	0	0	0	0	0	0	0	0
11		RESERVED FOR FUTURE USE	24,327	16,397	0	0	0	0	16,397	5,946	2,600	14	0
12		TELEPHONE PLANT ADJUSTMENT	0	0	0	0	0	0	0	0	0	0	0
13		TOTAL PROPERTY, PLANT & EQUIP	11,457,192	7,709,218	0	0	0	0	7,709,218	2,807,447	1,128,705	6,421	0
14		ACCOUNT DEPRECIATION - PLANT IN SERVICE	1,784,189	2,297,184	0	0	0	0	2,297,184	1,224,756	584,731	2,247	0
15		ACCOUNT DEPRECIATION - FUTURE USE	0	0	0	0	0	0	0	0	0	0	0
16		ACCOUNT DEPRECIATION - TRAVELING PROPERTY	0	0	0	0	0	0	0	0	0	0	0
17		ACCOUNT DEPRECIATION - TRAVELING PROPERTY	0	0	0	0	0	0	0	0	0	0	0
18		ACCOUNT DEPRECIATION - TEL PLANT TAX	0	0	0	0	0	0	0	0	0	0	0
19		OTHER UTILITY - POST NET BENEFITS	0	0	0	0	0	0	0	0	0	0	0
20		OPERATING DEFERRED INCOME TAX	377,262	254,471	0	0	0	0	254,471	88,071	37,228	0	0
21		OTHER DEFERRED CREDITS - NET	0	0	0	0	0	0	0	0	0	0	0
22		CUSTOMER DEBITS	16,814	11,307	0	0	0	0	11,307	3,481	1,695	10	0
23		NET TELEPHONE PLANT	8,267,429	4,471,636	0	0	0	0	4,471,636	1,291,799	494,470	3,991	0
24		MATERIALS AND SUPPLIES	47,251	32,012	0	0	0	0	32,012	10,827	4,584	27	0
25		RTR STOCK	194,145	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	28	0
30		NET TEL PLANT, MA'S & WORKING CAPITAL	8,356,917	4,608,648	0	0	0	0	4,608,648	1,308,956	524,559	4,147	0
31		RETURN ON INVESTMENT FOR SETTLEMENTS	734,249	523,089	0	0	0	0	523,089	182,118	58,587	469	0
32		PLANT SPECIFIC EXPENSE	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	484,170	0	0	0	0	484,170	1,872,855	1,073,948	277	0
35		MARKETING EXPENSE	16,627	10,527	0	0	0	0	10,527	3,553	1,540	9	0
36		OTHER CUSTOMER OPERATIONS EXPENSES	124,214	24,868	0	0	0	0	24,868	34,394	12,095	41,704	0
37		CORPORATE OPERATIONS EXPENSES	20,053	17,321	0	0	0	0	17,321	10,104	23,065	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	54,785	0	0	0	0	54,785	18,539	8,017	48	0
40		GROSS RECEIPTS TAX	0	2,081	0	0	0	0	2,081	556	-494	-1	0
41		UNCOLLECTIBLES/REVENUES	3,194	2,081	0	0	0	0	2,081	226	103	13	0
42		NON OPERATING EXPENSE	1,294,126	734	0	0	0	0	734	1,684,256	215,432	83,370	0
43		SUBTOTAL OPERATING EXPENSE	1,294,126	1,007,418	0	0	0	0	1,007,418	488,228	215,512	0	0
44		STATE INCOME TAX - NET OF FIC	1,941,109	1,007,418	0	0	0	0	1,007,418	488,228	215,512	0	0
45		FEDERAL INCOME TAX - NET OF FIC	0	0	0	0	0	0	0	0	0	0	0
46		REVALUATION OF INTERSTATE ACCESS COSTS	0	154,999	0	0	0	0	154,999	-159,947	14,648	0	0
47		TOTAL REVENUE REQUIREMENT	2,975,268	1,773,516	0	0	0	0	1,773,516	1,829,943	288,927	63,934	0
48		% DISTRIBUTION	100.0000%	69.8727%	0.0000%	0.0000%	0.0000%	0.0000%	69.8727%	182.943%	31.2189%	2.1787%	1.4204%

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PREPARE ADV INFORMATION

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SUMMARY OF REVENUE REQUIREMENT BY ACCESS ELEMENT

LN	ACC	DESCRIPTION	TOTAL	SOURCE	LIMITED TAX	CARRIER LINE	LOCAL SWITCHING	SST	INFO	THREAT SENSITIVE			TANDED SWITCHED TRANSFER			SPECIAL ACCESS			TOTAL	
										CREATOR	TRANSFER	SHA	SWITCHING	TERMINAL	FACTILITY	CHANNEL	CARRIER	WEDGE		NON ACCESS
1		NET INVESTMENT FOR SETTLEMENTS	\$584,491	A-2, LN 34	0	4,599,949	1,852,015	11,2500%	11,2500%	0	0	0	0	0	0	0	0	0	0	1,147
2		RATE OF RETURN	11,2500%	LN 1, LN 2	0	11,2500%	11,2500%	0	0	0	0	0	0	0	0	0	0	0	0	1,147
3		RETURN ON INVESTMENT	17,745	LN 1, LN 2	0	523,559	122,559	0	0	0	0	0	0	0	0	0	0	0	0	497
4		ALLOW FOR RAYS USED DURING CONSTR	3,336	LN 1, LN 2	0	225	81	0	0	0	0	0	0	0	0	0	0	0	0	2
5		NET RETURN FOR SETTLEMENTS	734,259	LN 1, LN 2	0	523,559	122,237	0	0	0	0	0	0	0	0	0	0	0	0	165
6		FEDERAL INCOME TAX	0	LN 1, LN 2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		LESS: FEDERAL ITC AMORTIZATION	0	LN 1, LN 2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8		NET FEDERAL INCOME TAX	0	LN 1, LN 2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9		STATE AND LOCAL INCOME TAX	0	LN 1, LN 2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10		NET STATE AND LOCAL INCOME TAX	0	LN 1, LN 2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11		PROVISION FOR DEFERRED INCOME TAX	0	LN 1, LN 2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12		OPERATING EXPENSE & OTHER TAXES	1,941,498	LN 1, LN 2	0	1,037,404	429,511	0	1,641	0	0	0	0	0	0	0	0	0	0	99,949
13		OPERATING EXPENSE	1,941,498	LN 1, LN 2	0	1,037,404	429,511	0	1,641	0	0	0	0	0	0	0	0	0	0	0
14		OPERATING EXP	0	LN 1, LN 2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15		OPERATING EXP	0	LN 1, LN 2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		OPERATING EXP	0	LN 1, LN 2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17		OPERATING EXP	0	LN 1, LN 2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18		OPERATING EXP	0	LN 1, LN 2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19		OPERATING EXP	0	LN 1, LN 2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20		OPERATING EXP	0	LN 1, LN 2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21		OPERATING EXP	0	LN 1, LN 2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		OPERATING EXP	0	LN 1, LN 2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		OPERATING EXP	0	LN 1, LN 2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

LN	ACC	DESCRIPTION	TOTAL	SOURCE	LIMITED TAX	CARRIER LINE	LOCAL SWITCHING	SST	INFO	THREAT SENSITIVE	TANDED SWITCHED TRANSFER	SPECIAL ACCESS	TOTAL
24		OPTIONAL GROSS UP INCOME TAX CALCULATION	737,695	LN 3	0	626,358	122,336	0	0	0	0	0	1,583
25		RETURN ON INVESTMENT	175,847	A-1, LN 16, 18	0	118,882	32,965	0	0	0	0	0	419
26		OTHER INCOME ADJUSTMENTS	0	LN 25, LN 26	0	0	0	0	0	0	0	0	0
27		TOTAL INCOME ADJUSTMENTS	175,847	LN 25, LN 26	0	118,882	32,965	0	0	0	0	0	419
28		RETURN LESS INCOME TAX	591,799	LN 25, LN 26	0	406,975	90,367	0	0	0	0	0	1,163
29		FEDERAL ITC AMORTIZATION	0	LN 25, LN 26	0	0	0	0	0	0	0	0	0
30		NET FEDERAL INCOME TAX	591,799	LN 25, LN 26	0	406,975	90,367	0	0	0	0	0	1,163
31		STATE AND LOCAL INCOME TAX	0	LN 25, LN 26	0	0	0	0	0	0	0	0	0
32		NET STATE AND LOCAL INCOME TAX	0	LN 25, LN 26	0	0	0	0	0	0	0	0	0
33		PROVISION FOR DEFERRED INCOME TAX	0	LN 25, LN 26	0	0	0	0	0	0	0	0	0
34		OPERATING EXPENSE & OTHER TAXES	591,799	LN 25, LN 26	0	406,975	90,367	0	0	0	0	0	1,163
35		OPERATING EXPENSE	591,799	LN 25, LN 26	0	406,975	90,367	0	0	0	0	0	1,163
36		OPERATING EXP	0	LN 25, LN 26	0	0	0	0	0	0	0	0	0
37		OPERATING EXP	0	LN 25, LN 26	0	0	0	0	0	0	0	0	0
38		OPERATING EXP	0	LN 25, LN 26	0	0	0	0	0	0	0	0	0
39		OPERATING EXP	0	LN 25, LN 26	0	0	0	0	0	0	0	0	0
40		OPERATING EXP	0	LN 25, LN 26	0	0	0	0	0	0	0	0	0
41		FEDERAL INCOME TAX ADJUSTMENT FOR FIT	202,495	LN 19	0	218,140	48,827	0	0	0	0	0	626
42		NON-FEDERAL INCOME TAX ADJUSTMENT FOR FIT	591,799	LN 19	0	406,975	90,367	0	0	0	0	0	1,163
43		BASIS FOR ALLOCATION OF IS TC REVENUES	737,695	LN 19	0	1,592,517	520,733	0	1,541	0	0	0	1,541
44		FEDERAL SUPPLEMENTAL LOCAL SWITCHING & PROFIT	0	LN 19	0	0	0	0	0	0	0	0	0
45		ALLOCATION OF LOCAL SWITCHING & PROFIT COSTS	0	LN 19	0	0	0	0	0	0	0	0	0
46		INTERESTATE TC REVENUE	1,952,785	LN 19	0	1,592,517	165,548	0	0	0	0	0	47,154
47		BASIS FOR TC REVENUE ALLOCATION	100,000%	LN 19	0	1,952,785	165,548	0	0	0	0	0	47,154
48		% DISTRIBUTION	107,955	LN 19	0	177,859	8,094	0	0	0	0	0	8,094
49		INTERSTATE TC REVENUE REALLOCATION	0	LN 19	0	0	0	0	0	0	0	0	0

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PROPRIETARY INFORMATION

Logan Telephone Coop, Inc. - 12/31/2005
284413

PART 05 - Total Summary

7/20/2006

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 SWITCHED TRAFFIC		SPECIAL ACCESS		TOTAL			
											OPERATOR	TRANSFER	BNA	SWITCHING	TERM	FACILITY		CHANNEL TERM	CHANNEL W/FARE FACILITY	NON-ACCESS
1	2110	NET INVESTMENT SUMMARY	1,362,948	A-3-LN 12	0	0	925,198	254,582	0	0	0	0	0	0	23,001	80,439	51,050	3,192	6,438	
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	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	2250	CENTRAL OFFICE TRANSMISSION	1,898,751	A-4-LN 41	0	0	878,223	0	0	0	0	0	0	0	0	0	0	0	0	
5	2310	INFORMATION SYSTEMS	0	A-5-LN 10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
6	2310	CABLE AND WIRE FACILITIES	8,473,501	A-5-LN 21	0	0	5,088,611	0	0	0	0	0	0	0	0	0	0	0	0	
7	2320	WIRELESS ASSETS	1,171	A-5-LN 22	0	0	789	212	0	0	0	0	0	0	0	0	0	0	0	
8	2330	WIRELESS ASSETS	11,425,656	A-5-LN 23	0	0	7,892,821	2,115,220	0	0	0	0	0	0	0	0	0	0	0	
9	2330	WIRELESS ASSETS	100,020,000	A-5-LN 23	0	0	87,321,719	18,511,119	0	0	0	0	0	0	0	0	0	0	0	
10	2302	% DISTRIBUTION	0	A-5-LN 8	0	0	18,397	4,599	0	0	0	0	0	0	0	0	0	0	0	
11	2302	PROPERTY HELD FOR FUTURE USE	24,357	A-5-LN 13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
12	2302	PLANT UNDER CONSTRUCTION	0	A-5-LN 20	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
13	2302	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	2302	TELEPHONE PLANT ADJUSTMENT	0	A-5-LN 27	0	0	7,299,019	2,119,729	0	0	0	0	0	0	0	0	0	0	0	
15	2302	TOTAL PLANT IN SERVICE	11,181,023	A-5-LN 27	0	0	12,221,132	18,511,119	0	0	0	0	0	0	0	0	0	0	0	
16	2302	TOTAL PLANT IN SERVICE	100,000,000	A-5-LN 27	0	0	2,971,954	1,094,151	0	0	0	0	0	0	0	0	0	0	0	
17	3100	% DISTRIBUTION	4,234,889	A-7-LN 9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
18	3200	ACCUM DEPRECIATION - PLANT IN SERVICE	0	A-7-LN 10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
19	3200	ACCUM DEPRECIATION - FUTURE USE	0	A-7-LN 17	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
20	3600	ACCUM AMORTIZATION - TANGIBLE PROPERTY	0	A-7-LN 18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
21	3600	ACCUM AMORTIZATION - INTANGIBLE PROPERTY	0	A-7-LN 18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
22	4310	ACCUM AMORTIZATION - TEL PLANT ADJ.	377,890	A-7-LN 18	0	0	254,471	89,971	0	0	0	0	0	0	0	0	0	0	0	
23	4310	OTHER LT LAB - POST NET BENEFITS	0	A-7-LN 18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	4310	OPERATING DEFERRED INCOME TAX	0	A-7-LN 30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	4370	OTHER DEFERRED CREDITS - NET	0	A-7-LN 30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	4940	CUSTOMER CREDITS	16,914	A-7-LN 19	0	0	11,397	3,133	0	0	0	0	0	0	0	0	0	0	0	
27	1220	NET TELEPHONE PLANT	6,281,158	A-4-LN 24	0	0	4,471,504	1,507,459	0	0	0	0	0	0	0	0	0	0	0	
28	1220	MATERIALS AND SUPPLIES	100,000,000	A-4-LN 25	0	0	71,428	15,580,509	0	0	0	0	0	0	0	0	0	0	0	
29	1402	INVENTORY	47,250	A-4-LN 25	0	0	32,012	8,802	0	0	0	0	0	0	0	0	0	0	0	
30	1410	NONCURRENT ASSETS - POST NET BENEFITS	156,118	A-4-LN 25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
31	1439	EDUA ACCESS EQUIPMENT	0	A-4-LN 25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
32	1500	OTHER ACCESS EQUIPMENT	0	A-4-LN 25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
33	XXXX	CASH WORKING CAPITAL	5,128	A-3-LN 27	0	0	34,582	5,929	0	0	0	0	0	0	0	0	0	0	0	
34	XXXX	NET TELEPHONE PLANT, MGS AND CASH WORKING CAPITAL	5,555,493	A-3-LN 27	0	0	4,655,849	1,082,075	0	0	0	0	0	0	0	0	0	0	0	
35	XXXX	% DISTRIBUTION	100,000,000	A-3-LN 19	0	0	71,274,636	18,658,946	0	0	0	0	0	0	0	0	0	0	0	

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---PROPRIETARY INFORMATION---

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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	0	0
5		CABLE & WIRE FACILITIES	6,473,501	A-6, LN 21	0	6,089,311	0	0	0	0	0	0	0	241,426	113,090	0	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	22,291	33,034	10,436	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 % DISTRIBUTION	1,380,849 100.0000%		0 0.0000%	925,798 67.0468%	254,562 18.4382%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	3,279 0.2375%	22,291 1.6121%	33,034 2.3923%	10,436 0.7521%	51,060 3.6970%	3,892 0.2811%	6,438 0.4651%
14		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
15		% 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%	0.0503%
16	1439	EQUAL ACCESS EQUIPMENT	0	DIRECT			0											0
17		COE, IOT, CWF, GENERAL SUPPORT AND EQUAL ACCESS EQUIPMENT % DISTRIBUTION	11,425,495 100.0000%		0 0.0000%	7,891,833 67.3217%	2,114,893 18.5111%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	27,242 0.2384%	184,349 1.6187%	274,460 2.4022%	668,280 5.8491%	424,136 3.7122%	33,166 0.2903%	6,438 0.0563%
19	2680	TANGIBLE ASSETS																
20		CAPITAL LEASES	0	LN 15	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21		LEASEHOLD IMPROVEMENTS	0	LN 18	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TOTAL	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	2690	INTANGIBLE ASSETS	1,171	LN 18	0	789	217	0	0	0	0	3	19	28	69	43	3	1
24	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
25	1402	RTB STOCK	198,145	LN 18	0	132,048	36,309	0	0	0	0	469	3,175	4,714	11,173	7,281	568	110
26	1410	NONCURRENT ASSETS - POST RET BENEFITS	0	LN 18	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	1500	OTHER JURISDICTIONAL ASSETS	0	LN 18	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28		COE, IOT, CWF, GEN SUPP & EQUAL ACCESS FOR APPORTIONING PRESUBSCRIPTION % DISTRIBUTION	10,299,167 100.0000%		0 0.0000%	7,691,833 74.7254%	2,114,893 20.5466%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	27,242 0.2647%	184,349 1.7963%	274,460 2.6693%				
29		COE, IOT & CWF EXCL CCL FOR ASSIGNING CARRIER ACCESS BILLING EXPENSES % DISTRIBUTION	3,278,612 100.0000%					0 0.0000%	0 0.0000%	0 0.0000%		23,963 0.7309%	162,688 4.9621%	241,426 7.3636%	587,853 17.9259%	373,086 11.3794%	29,174 0.8898%	

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	COMMUN. LINE		LOCAL SWITCHING	SST	NFO	TRAFFIC SENSITIVE		TANDEM SWITCHED TRANSPORT		SPECIAL ACCESS		TOTAL NON ACCESS
					UNITED PAY	COMMON LINE				OPERATOR TRANSFER	BVA	SWITCHED TRM	TERM FACILITY	CHANNEL TRM	CHANNEL WLEAGE 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 - JISSG CODE	100.0000%	AL-1, LN 4			0.0000%			0.0000%	0.0000%					100.0000%
5		IX CIRCUIT TERMINATIONS - JISSG 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%

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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	SST	INFO	OPERATOR TRAINING		BNA	TANDEM SWITCHED TRAFFIC	TERMINAL FACILITY	CHAMBER TERMINAL	CHAMBER TERMINAL FACILITY	NON ACCESS	
28		CENTRAL OFFICE TRANSMISSION	410,303	DIRECT		0					410,303	0						
29		EXCHANGE LINE WIDEBAND		DIRECT								0						
30		EXCHANGE TRUNK - BASIC	34,298	DIRECT								0						
31		EXCHANGE TRUNK - WIDEBAND		DIRECT								0						
32		SUBSCRIBER LINE	880,681	LH 40/DIRECT		574,273						4,659						
33		INTEREXCHANGE CIRCUIT		DIRECT								0						
34		PARALLEL OTHERS	338,889	DIRECT								0						
35		ACCESS - WIDEBAND	140,345	DIRECT								0						
36		ACCESS - BASIC		DIRECT								0						
37		ACCESS - TANDEM MULTIPLEX		DIRECT								0						
38		ACCESS - VOICE GRADE MULTIPLEX		DIRECT								0						
39		NON ACCESS		ONNET								0						
40		TOTAL IX CIRCUIT	177,228	ONNET								0						
41		HOTSPOT CIRCUIT	24,287	DIRECT								0						
42		EQUIPMENT RENTED OTHERS	24,287	DIRECT								0						
43		TOTAL CENTRAL OFFICE TRANSMISSION	1,588,761	DIRECT		574,273						0						
44		TOTAL CENTRAL OFFICE EQUIPMENT	2,271,146	DIRECT		876,222	1,880,421	0	0	0	0	23,963	182,889	4,659	414,783	373,686	0	0
45		% DISTRIBUTION	100.0000%		0	18.3557%	82.9559%	0.0000%	0.0000%	0.0000%	0.0000%	0.6710%	8.2558%	0.2044%	18.2544%	16.4412%	0.0000%	0.0000%
46		OPERATION SYSTEMS	0.0000%	LN 17		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%
47		TANDEM SWITCHING	100.0000%	LN 25		0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.2717%	0.0000%	0.0000%	1.2717%	0.0000%	0.0000%	0.0000%
48		LOCAL SWITCHING	100.0000%	LN 21+25		0.0000%	98.7581%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
49		CENTRAL OFFICE SWITCHING	100.0000%	LN 41		0.0000%	10.9920%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

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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	0											
9		NEW CUSTOMER PREMISE EQUIP	0	DIRECT		0											
10		TOTAL ORIG/TERM EQUIP	0		0	0											
11		% DISTRIBUTION	0.0000%		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
15b		EXCHANGE TRUNK - WIDEBAND	0	DIRECT								0					0
16		IX TRUNK - WIDEBAND	28,765	DIRECT								0					28,765
17a		IX TRUNK - ACCESS	135,312	LN INDIRECT								133,903					2,408
17b		IX TRUNK - SS7	0	DIRECT					0								
18		IX TRUNK - NON ACCESS	0	DIRECT													
19		HOT/REMOTE	107,522	DIRECT								107,522					0
20		EQUIPMENT FURNISHED OTHERS	0	DIRECT													0
21		TOTAL CABLE AND WIRE FACILITIES	8,473,501		0	8,088,811	0	0				241,428	113,090				29,174
22		% DISTRIBUTION	100.0000%		0.0000%	94.6729%	0.0000%	0.0000%				3.7294%	1.7470%				0.4507%
23		TOTAL CWF EXCLUDING CAT 1,3	383,890		0	0	0	0				241,428	113,090				29,174
24		% DISTRIBUTION	100.0000%		0.0000%	0.0000%	0.0000%	0.0000%				62.9221%	29.4744%				7.6035%

Logan Telephone Coop, Inc - 12/31/2006
282413

PART 69 - Total Instate

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
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
3		GENERAL SUPPORT	0	A-4LN 43	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
5		CABLE AND WIRE FACILITIES	0	A-3LN 22	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
7		TOTAL	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%
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
10		CENTRAL OFFICE EQUIPMENT	0	A-4LN 43	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
12		UNDISTRIBUTED	24,357	A-2LN 10	0	18,397	4,509	0	0	0	0	58	384	555	1,425	904	71
13		TOTAL	24,357		0	18,397	4,509	0	0	0	0	58	384	555	1,425	904	71
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%	0.2900%
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
17		CENTRAL OFFICE EQUIPMENT	0	A-4LN 43	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
19		UNDISTRIBUTED	0	A-2LN 10	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
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%
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
24		CENTRAL OFFICE EQUIPMENT	0	A-4LN 43	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
26		UNDISTRIBUTED	0	A-2LN 10	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
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%

Logan Telephone Coop, Inc. - 10/31/2006
280443

PART 09 - Total Interest

7/8/2006

A: 1 of 1

ACCUMULATED DEPRECIATION, AMORTIZATION AND DEFERRED INCOME TAXES

A: 1 of 1

LN	AC	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE		LOCAL SWITCHING	SST	INPO	TRAFFIC SENSITIVE		TRAFFIC SWITCHED TRAFFIC		SPECIAL ACCESS		TOTAL			
					LIMITED PNY	COMMON LINE				OPERATOR TRANSFER	BVA	SWITCHING TERM	FACILITY	CHANNEL TERM	CHANNEL W/FARE FACILITY		NON ACCESS		
1	3100	ACCUM DEPRECIATION - PLANT W/SERVICE	482,158	A-3-LIN 12	0	323,338	86,887	0	0	0	0	1,145	7,772	11,559	18,086	17,805	1,384	2,247	
2		GENERAL SUPP/CONT	332,118	A-3-LIN 47	0	0	80,285	0	0	0	0	1,364	0	0	0	0	0	0	
3		CENTRAL OFFICE SWITCHING EQUIPMENT	0	A-3-LIN 44	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
4		OPERATOR SYSTEMS EQUIPMENT	0	A-3-LIN 48	0	394,619	0	0	0	0	0	0	94,938	0	0	277,681	217,717	0	
5		CENTRAL OFFICE TRANSMISSION	944,221	A-3-LIN 43	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
6		UNIDISTRIBUTED COE	0	A-3-LIN 43	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
7		INFORMATION ORIENTED	0	A-3-LIN 22	0	2,254,024	0	0	0	0	0	0	0	0	0	0	0	0	
8		CABLE AND WIRE FACILITIES	2,356,092	A-3-LIN 11	0	2,371,944	1,082,151	0	0	0	0	12,969	102,711	100,946	146,987	235,542	121,192	2,247	
9	3200	ACCUM DEPRECIATION - PLANT USE	4,794,688	A-3-LIN 7	0	2,971,624	1,093,151	0	0	0	0	12,889	102,711	100,946	146,987	235,542	121,192	2,247	
10		TOTAL ACCUM DEPRECIATION	4,794,688		0	2,971,624	1,093,151	0	0	0	0	12,889	102,711	100,946	146,987	235,542	121,192	2,247	
11		% DISTRIBUTION	100.0000%		0.0000%	61.9816%	21.0473%	0.0000%	0.0000%	0.0000%	0.0000%	0.2711%	2.1422%	2.1043%	3.0423%	4.9128%	2.5435%	0.0469%	
12																			
13	3400	ACCUMULATED AMORTIZATION																	
14		TANGIBLE ASSETS	0	A-3-LIN 18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15		CAPITAL LEASES	0	A-3-LIN 18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		LEASEHOLD IMPROVEMENTS	0	A-3-LIN 18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17		UNIDISTRIBUTED	0	A-3-LIN 18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	3500	TOTAL ACCUM AMORT - TANGIBLE	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	3600	INTANGIBLE ASSETS	0	A-3-LIN 18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20		TELEPHONE PLANT ADJUSTMENT	0	A-3-LIN 28	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21		TOTAL ACCUM AMORTIZATION	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		% 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%	0.0000%
23	4100 3	NET OPERATING DEFERRED INC TAX	0	A-3-LIN 13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	4200	GENERAL SUPP/CONT	0	A-3-LIN 47	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25		CENTRAL OFFICE SWITCHING EQUIPMENT	0	A-3-LIN 44	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26		OPERATOR SYSTEMS EQUIPMENT	0	A-3-LIN 48	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27		CENTRAL OFFICE TRANSMISSION	0	A-3-LIN 43	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28		UNIDISTRIBUTED COE	0	A-3-LIN 43	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29		INFORMATION ORIENTED	0	A-3-LIN 22	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30		CABLE AND WIRE FACILITIES	0	A-3-LIN 11	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		UNIDISTRIBUTED	0	A-3-LIN 11	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL NET DEFERRED INC TAX	0		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%	0.0000%
32	4300	OTHER DEFERRED CREDITS - NET	0	A-3-LIN 13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL SUPP/CONT	0	A-3-LIN 47	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34		CENTRAL OFFICE SWITCHING EQUIPMENT	0	A-3-LIN 44	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35		OPERATOR SYSTEMS EQUIPMENT	0	A-3-LIN 48	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36		CENTRAL OFFICE TRANSMISSION	0	A-3-LIN 43	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37		UNIDISTRIBUTED COE	0	A-3-LIN 43	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38		INFORMATION ORIENTED	0	A-3-LIN 22	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39		CABLE AND WIRE FACILITIES	0	A-3-LIN 11	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		UNIDISTRIBUTED	0	A-3-LIN 11	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41		TOTAL OTHER DEFERRED CREDITS	0		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%	0.0000%

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"PROPERTY IN RECOGNITION"

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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	11,308	117,101	0	0	0	0	1,508	2,572	0	7,758	6,128	0	0
4	6318	INFORMATION ORG/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	117,754	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	1,033	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	898	1,372	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	1,541	0	0	3,443	12,015	18,472	41,658	25,249	2,130	59,639
14		% DISTRIBUTION	100.0000%		0.0000%	52.3626%	26.9566%	0.0000%	0.1554%	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	73,174	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	1,541	0	0	5,262	38,692	34,719	125,368	86,049	4,093	99,949
21		% DISTRIBUTION	100.0000%		0.0000%	56.3473%	22.1666%	0.0000%	0.0831%	0.0000%	0.0000%	0.2858%	2.0990%	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	2,114,983	0	0	0	0	27,242	184,948	274,460	668,290	424,138	33,166	6,435
2		GEN SUPPORT, COE, IOT AND CWF	0	A-3, LN 18	0	7,891,833	2,114,983	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	2,114,983	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%															
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	1,500	3,799	2,111	189	304
8		GENERAL SUPPORT EXP	73,953		0	49,607	13,640	0	0	0	0	175	1,193	1,770	4,310	2,735	214	309
9		TOTAL GENERAL SUPPORT EXP	73,953		0.0000%	57.0732%	18.4442%	0.0000%	0.0000%	0.0000%	0.0000%	0.2375%	1.6129%	2.3935%	5.8250%	3.6988%	0.2892%	0.4177%
9		% DISTRIBUTION	100.0000%															
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 45	0	0	0	0	0	0	0	2,872	0	0	7,798	6,128	0	0
14	6230	COE EXPENSE - SS7 LEASE	0	DIRECT	0	11,109	117,101	0	0	0	0	1,508	2,672	0	7,798	6,128	0	0
15		TOTAL CENTRAL OFFICE EXPENSE	146,317		0.0000%	7.5913%	88.6531%	0.0000%	0.0000%	0.0000%	0.0000%	1.0009%	1.6264%	0	5.3298%	4.1884%	0	0.0000%
15		% DISTRIBUTION	100.0000%															
17	6310	INFORMATION ORIG/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 ORIG/TERM EXP	0		0.0000%	0.0000%	0	0	0	0	0	0	0	0	0	0	0	0
22		% DISTRIBUTION	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&WF EXPENSE	117,794		0.0000%	94.6729%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.3893%	2.0581%	0	0.4507%	0.0000%	
27		% DISTRIBUTION	100.0000%															
19		TOTAL PLANT SPECIFIC EXPENSE	338,063		0	171,527	130,741	0	0	0	0	1,684	3,855	4,183	14,168	8,854	745	369
20		% 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%	0.0614%
21		TOTAL PLANT SPECIFIC EXPENSE EXCL GEN SUP	264,110		0	121,920	117,101	0	0	0	0	1,508	2,672	4,293	8,568	6,128	531	0
22		% DISTRIBUTION	100.0000%		0.0000%	46.1628%	44.3373%	0.0000%	0.0000%	0.0000%	0.0000%	0.5711%	1.0119%	1.6633%	3.2319%	2.3203%	0.2010%	0.0000%

A-10, 1 of 1		PLANT NON SPECIFIC EXPENSE ALLOCATION													A-10, 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	BWA	TANDEM SWITCHING	TRANSPAC	TERMIN		CHANNEL TERM	CHANNEL MILEAGE	TERMIN
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 ORIGINATOR	0	A-5, LN 10	0	0	0	0	0	0	0	0	0	0	0	0	0	
3		CABLE AND WIRE FACILITIES	5,473,501	A-5, LN 21	0	5,089,811	0	0	0	0	0	0	241,426	110,090		78,174	0	
4		TOTAL	10,044,647		0	5,768,035	1,860,421	0	0	0	0	23,863	182,688	241,426	587,853	373,862	78,174	
5		% DISTRIBUTION	100.0000%		0.0000%	57.3696%	18.5215%	0.0000%	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	
7	6530	NETWORK OPERATIONS EXPENSE	93,960	LN 5	0	63,231	17,403	0	0	0	0	224	1,522	2,258	5,499	3,490	273	
8a	6540	ACCESS CHARGE EXPENSE	0	DIRECT	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	
9	6560	DEPRECIATION EXPENSE																
10		GENERAL SUPPORT	59,305	A-3, LN 13	0	38,781	10,508	0	0	0	0	141	957	1,419	3,456	2,104	172	
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	
12		OPERATOR SYSTEMS EQUIPMENT	0	A-4, LN 44	0	0	0	0	0	0	0	0	0	0	0	0	0	
13		CENTRAL OFFICE TRANSMISSION	247,478	A-4, LN 48	0	247,478	0	0	0	0	0	23,889	0	0	63,656	54,733	0	
14		UNBUNDLED COE	0	A-4, LN 43	0	0	0	0	0	0	0	0	0	0	0	0	0	
15		INFORMATION ORIGINATOR	0	A-5, LN 11	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	0	12,908	8,047	0	1,560	0	
17		TOTAL DEP EXP - PLANT IN SERVICE	769,924		0	464,556	128,448	0	0	0	0	1,829	24,808	14,328	79,159	58,502	1,731	
18		PROPERTY HELD FOR FUTURE USE	0	A-5, LN 7	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	0	1,829	24,808	14,328	79,159	58,502	1,731	
20		% DISTRIBUTION	100.0000%		0.0000%	60.3430%	16.5234%	0.0000%	0.0000%	0.0000%	0.0000%	0.2119%	3.2244%	1.8665%	10.2814%	7.5945%	0.2249%	0.0323%
AMORTIZATION EXPENSE																		
21	6563	CAPITAL LEASE	0	A-3, LN 18	0	0	0	0	0	0	0	0	0	0	0	0	0	
22	6563	LEASEHOLD IMPROVEMENTS	0	A-3, LN 18	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	
24		SUBTOTAL	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	0	0	0	0	15	10	1	
26	6665	OTHER - TEL PLANT ADJUSTMENT	0	A-5, LN 28	0	0	0	0	0	0	0	0	0	0	0	0	0	
27		TOTAL AMORTIZATION EXPENSE	280		0	175	48	0	0	0	0	0	0	0	15	10	1	
28		% DISTRIBUTION	100.0000%		0.0000%	67.3217%	16.5111%	0.0000%	0.0000%	0.0000%	0.0000%	0.2334%	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	0	1,854	26,342	18,592	84,873	60,432	2,005	
30		% DISTRIBUTION	100.0000%		0.0000%	64.4022%	15.2417%	0.0000%	0.0000%	0.0000%	0.0000%	0.1963%	2.7912%	1.7574%	8.9385%	6.4009%	0.2124%	0.0293%
RENT REVENUES																		
31	5240	GEN SUPPORT ASSETS	2,747	A-3, LN 13	0	1,842	506	0	0	0	0	7	44	68	163	102	8	
32	5240	CENTRAL OFFICE SWITCHING	0	A-4, LN 47	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	0	63	0	128	99	0	
34	5240	CABLE & WIRE FACILITIES	0	A-5, LN 22	0	0	0	0	0	0	0	0	0	0	0	0	0	
35		UNBUNDLED INTERCONNECTION:																
36	5240	- UNBUNDLED LOOP	0	DIRECT	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	
38	5240	- TANDEM SWITCHING	0	A-4, LN 45	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	
40	5240	- TRANSPORT TERMINATION	0	A-4, LN 38	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	
42	5240	- SS7/800 DATABASE	0	DIRECT	0	0	0	0	0	0	0	0	0	0	0	0	0	
43	5240	- OSS	0	A-11, LN 30	0	0	0	0	0	0	0	0	0	0	0	0	0	
44	5240	WISCELLANEOUS RENT REVENUE	0	DIRECT	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	0	7	97	68	285	200	8	

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	FRANSPORT TERM	FRANSPORT FACILITY	CHANNEL TERM		CHANNEL MILEAGE TERM	CHANNEL MILEAGE FACILITY
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
4		- CALL COMPLETION INCL. OA	0	DIRECT	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
6	6523	PUBLISHED DIRECTORY LISTINGS	1,031	DIRECT	0		0	1,031	0	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	13,224
11		- OTHER	19,912	AL-1, LN 14	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
13		- END USER BILLING INQUIRY	19,818	AL-1, LN 14	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
21		- TOLL TICKET PROCESSING	0	DIRECT	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
23		- OTHER BILLING & COLLECTION	0	DIRECT	0		0	0	0	0	0	0	0	0	0	0	0	0
24		- BNA	0	DIRECT	0		0	0	0	0	0	0	0	0	0	0	0	0
25		- ALL OTHER	25,109	DIRECT	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)	0	DIRECT	0		0	0	0	0	0	0	0	0	0	0	0	0
28		- BNA	0	DIRECT	0		0	0	0	0	0	0	0	0	0	0	0	0
29		- ALL OTHER	37,283	A-3, LN 31	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	26,109
31		TOTAL CAT 1 AND CAT 2	124,810		0	19,487	25,531	0	0	0	0	329	2,233	3,310	8,774	4,259	336	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	133,214		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%	20.3155%	0.0006%	0.8207%	0.0000%	0.0000%	0.2617%	1.7765%	2.6383%	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	3,684	8,090	5,118	392	68,089
37		% DISTRIBUTION	100.0000%		0.0000%	20.9495%	20.1280%	0.0000%	0.7344%	0.0000%	0.0000%	0.2592%	1.7600%	2.6117%	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	3,310	8,774	4,259	333	62,208
39		% DISTRIBUTION	100.0000%		0.0000%	15.5066%	20.3155%	0.0000%	0.8207%	0.0000%	0.0000%	0.2617%	1.7765%	2.6383%	5.3966%	3.4212%	0.2875%	49.6035%

Logan Telephone Coop, Inc - 12/31/2005
260413

PART 09 - Total Months

7/6/2005

A-12, 1 of 1

CORPORATE OPERATIONS EXPENSE ALLOCATION

A-12, 1 of 1

LN	AC	DESCRIPTION	TOTAL	SOURCE	COMMON LINE		LOCAL SWITCHING	SST	INFO	TRAFFIC SENSITIVE		TARGET SWITCHED TRAFFIC		SPECIAL ACCESS		TOTAL			
					LIMITED	COMMON				OPERATION	BVA	SWITCHING	TERM	FACILITY	CHANNEL		CHANNEL	TERM	FACILITY
1		BIG THREE EXPENSES	328,052	A-1LN 29	0	171,827	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
3		OTHER PLANT EXPENSE	0	A-1LN 7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4		NETWORK OPERATIONS EXPENSE	32,960	A-1LN 7	0	63,231	17,403	0	0	0	0	0	224	1,422	2,258	5,499	3,490	273	0
5		ACCESS CHARGE EXPENSE	73,960	A-1LN 7	0	13,868	0	0	0	0	0	0	0	0	0	0	0	0	0
6		CUSTOMER OPERATIONS EXPENSE	148,161	A-1LN 31	0	31,133	29,959	0	1,083	0	0	0	365	2,620	3,908	8,096	3,138	402	16,008
7		TOTAL BIG THREE EXPENSES	550,073		0	245,270	179,103	0	1,083	0	0	0	2,294	8,007	12,308	27,181	14,702	1,115	82,307
8		% DISTRIBUTION	100.0000%		0.0000%	44.768%	32.508%	0.0000%	0.1951%	0.0000%	0.0000%	0.0000%	0.3971%	1.455%	2.236%	4.926%	2.685%	0.2028%	14.873%
9	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	5,323
10	6720	EXECUTIVE AND PLANNING	246,611	LN 7	0	130,165	67,162	0	411	0	0	0	863	3,012	4,831	10,248	6,390	354	24,929
11		GENERAL AND ADMINISTRATIVE	320,859		0	173,211	84,197	0	547	0	0	0	1,149	4,009	6,163	13,808	8,197	471	33,242
12		TOTAL CORPORATE OPERATIONS	100.0000%		0.0000%	52.3229%	26.9608%	0.0000%	0.1854%	0.0000%	0.0000%	0.0000%	0.3441%	1.2115%	1.8625%	4.2028%	2.6869%	0.2149%	10.5473%
13		EQUAL ACCESS EXPENSE	0	DIRECT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	1720	INTEREST EXPENSE	0	A-1LN 18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15		CAPITAL LEASE	1,024	A-1LN 18	0	889	189	0	0	0	0	0	0	0	0	0	0	0	0
16		QUALIFIER DEPOSITS	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	59
17		OTHER	176,811		0	119,013	32,345	0	0	0	0	0	422	2,963	4,249	10,339	6,589	513	100
18		TOTAL			0			0											
19		OTHER INCOME ADJUSTMENTS	0	A-1LN 10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20		BASED ON PLANT	0	LN 7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21		BASED ON EXPENSE	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TOTAL			0			0											
23	7210	OPERATING TAXES	0	A-1LN 18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	7210	FEDERAL LIC AMORTIZATION	0	A-1LN 18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	7210	STATE LIC AMORTIZATION	0	A-1LN 18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	7210	OTHER OPERATING TAXES	91,238	A-1LN 18	0	64,786	15,064	0	0	0	0	0	194	1,317	1,365	4,190	3,021	238	48
27	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
28		TOTAL OPERATING TAXES	91,238		0	64,786	15,064	0	0	0	0	0	194	1,317	1,365	4,190	3,021	238	48
29		TOTAL	81,278		0			0											

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PROPRIETARY INFORMATION

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Logan Telephone Corp., Inc. 12/31/05
204113

PART 10 - TRAFFIC

10/0000%

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		TRAFFIC SWITCHED TRANSPORT		SPECIAL ACCESS		TOTAL
				PAID	UNPAID	LOCAL	SWITCHING	SPT	INFO	OPERATOR	TRANSMISSION	TRAFFIC SENSITIVE	TRAFFIC SWITCHED TRANSPORT	CHANNEL	CHANNEL USAGE	NON ACCESS				
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	19,355.00																		19,355.00
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	IK CARRIER PAYMENT & COLLECTION	0.0000%																		0.0000%
15	IK CARRIER PAYMENT & COLLECTION	0.0000%																		0.0000%
16	IK CARRIER PAYMENT & COLLECTION	0.0000%																		0.0000%
17	IK CARRIER PAYMENT & COLLECTION	0.0000%																		0.0000%
18	END USER BILLING & COLLECTION	100.0000%																		100.0000%
19	OPERAION SERVICES UNDER CONTRACT	0.0000%																		0.0000%

CV: GlobalConnect_Sales_Protocol_2005Support_Logan_Part 04 10/20/05.xls
PVT: GlobalConnect_Sales_Protocol_2005Support_Logan_Part 04 10/20/05.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%	LN1(1.0/LN1)														
3.		Return on Investment	737,605	A-1, LN 3		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
5.		Return on Investment	737,605	LN 3+LN 4		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		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
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
STEP B - Determine EC's Tax Allowance based upon NECA Settlement System Calculation																		
9a.		FIT Base Amount	561,758			0	106,975	99,367	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	626	3,078	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%	LN10/11-LN10														
12.		Difference in Income Tax Amounts	262,485	LN 9b-LN 8		0	219,140	48,827	0	0	0	626	3,078	8,131	12,801	7,742	983	198
13.		Gross up of Difference in Tax Amounts	561,758	LN 12/LN 11		0	408,975	99,367	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	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

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	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		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									

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	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	1,598,510	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		188,888		
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		488,854	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		588,288		226,931	28,411	
Cash Working Capital - Interstate	109,087	78,458	18,442		7,693		3,088	380	
NET Telephone Plant & Interstate CWC	8,122,468	5,285,744	1,029,945		595,981		232,017	28,891	
NET Tel Plant less Interstate-Only Items (Excludes 4040 & CWC)	8,181,949	5,294,514	1,038,823		588,788		233,134	28,842	
4550									

North Central Telephone Coop., Inc.
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	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	107,841	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	138,209	138,209							
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			18,655		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	48,088						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 Transport Common Operator Special Billing & Inter-Exchange

Account	34,298	14,873	2,288	884	384	84,280	34,298
All Other Services - Category 2	34,298	14,873	2,288	884	384	84,280	34,298
Message Forwarding - Toll & Local							
E U C L Billing & Collecting	14,873					84,280	
Other Billing & Collecting							
CBS Billing & Collecting	3,038					384	
Sub-total - All Other Services - Cal 2	137,050	14,873	2,288	884	384	118,278	137,050
All Other Services - Category 3	0,777	1,084	158	70	08	4,773	0,777
TOTAL Services Expense	382,002	80,848	9,488	4,183	3,541	255,273	382,002
TOTAL Customer Operations Expense	448,883	153,503	23,077	4,183	8,027	285,881	448,883
Corporate Operations Expense	130,870	81,180	24,768	288	4,521	1,883	130,870
Total General & Admin Exp	628,864	327,278	88,837	1,168	18,232	8,038	628,864
TOTAL Corporate Operations Expense	857,830	408,438	124,886	1,456	22,753	10,028	857,830
Other Oper. Exp., Tax, ITC & Fixed Charges							
Uncollectibles							
ITC - Operating							
Equal Access Expense							
Ad Valorem Tax							
Group Recycled Tax							
PUC Fees							
Other Operating Taxes							
Interest During Construction							
Special Charges							
Interest Expense - Funded Debt							
Interest Expense - Capital Lease							
Interest on Customer Deposits (CWC)							
Int. Eff. - Utility, Retention Diff							
Other Operating and Taxes							
(Excludes 7210, 7340, 7510, 7520)							
Miscellaneous Revenues							
Rent Rev. - GSF							
Rent Rev. - COE							
Rent Rev. - C & WF							
Rent Rev - Direct Assignment							
Corporate Operations Revenue							
Miscellaneous Revenues							
TOTAL Miscellaneous Revenue							
Summary Of Operating Expenses & Taxes							
Total Network Support Expense	107,844	78,853	17,838	17,441	2,886	2,827	107,844
Total General Support Exp	248,132						248,132
Total Central Office Sw Exp							
Total Central Office Equip Sys							
Total Central Office Trans Exp							
Total Central Office Equip Exp							
Total Network Operations Exp	386,722	259,323	87,152	28,011	11,238		386,722
Total Network Operations Exp	138,208						138,208
Total Depreciation & Amort Exp	1,103,855	781,487	218,282	87,310	33,348	3,248	1,103,855
Total Plant Non-Specific Operations Expense	1,640,078	1,181,108	285,887	115,428			1,640,078
Total Marketing Expense	88,281	62,857	14,688	8,088	2,441	308	88,281
Total Services Expense	382,002	80,848	9,488	4,183	3,541	8,038	382,002
Total Customer Operations Expense	448,883	153,503	23,077	4,183	8,027	2,886	448,883
Total General & Admin Exp	628,864	327,278	88,837	1,168	18,232	8,038	628,864
Total Corporate Operations Expense	857,830	408,438	124,886	1,456	22,753	10,028	857,830
Total Operating Expenses & Taxes	1,114,8	80,871	18,784	5,618	7,840	3,144	1,114,8
TOTAL Operating Expenses & Taxes	3,753,830	2,418,381	718,103	5,618	182,888	75,212	3,753,830
Miscellaneous Revenue							
TOTAL Miscellaneous Revenue							
TOTAL Expenses Less Miscellaneous Revenue	3,753,830	2,418,381	718,103	5,618	182,888	75,212	3,753,830
TOTAL Expenses Less Intangible-Only Items	3,753,830	2,418,381	718,103	5,618	182,888	75,212	3,753,830

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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

North Central Telephone Coop., Inc.
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Interstate Common Line Switching Inform Common Operator Special Billing & Inter-Exchange

Account	1000000	1000000	1000000	1000000	1000000	1000000	1000000	1000000	1000000
COE Cal 1 Operator System Equip	1000000								
COE Cal 2 Tandem Switching Equip	1000000								
COE Cal 3 Local Switching Equip	1000000								
COE Cal 4 11 WB Each Line CCT Equip	1000000								
COE Cal 4 12 Exch Trunk CCT Eq Excl WB	1000000								
COE Cal 4 22 IX CCT - WB/Reliance	1000000								
COE Cal 4 23 All Other IX CCT Equip	1000000								
COE Cal 4.3 Hybrid/Remote Message CCT Eq	1000000								
TOTAL Central Office Equipment	1000000								
Information Orig/Term. Equipment	1000000								
IOT Cal 1 Other Info Orig/Term Equip	1000000								
IOT Cal 2 Customer Premise Equip	1000000								
TOTAL Information Orig/Term Equipment	1000000								
Cable & Wire Facilities	1000000								
C & WF Cal 1 Exchange Line	1000000								
C & WF Cal 2 Exchange Trunk	1000000								
C & WF Cal 3 Interchange	1000000								
C & WF Cal 4 Hoist/Terminals	1000000								
TOTAL Cable & Wire Facilities	1000000								
Total General Support Facilities	1000000								
Billing Computer	1000000								
Equal Access Investment	1000000								
Tand Area - Lease Impr. OF	1000000								
Tand Area - Capital Lease-C&WF	1000000								
Tand Area - Capital Lease-COE	1000000								
Intangible Assets	1000000								
TOTAL Telephone Plant in Service	1000000								
1220 Material & Supplies	1000000								
1402 Inv in Nonaff Co - RTB Stock	1000000								
1410 Other Noncurrent Assets	1000000								
1500 Other Jurisdictional Assets	1000000								
2002 Property Held for Future Use	1000000								
2003 Plant Under Construction - S.T.	1000000								
2004 Plant Under Construction - LT	1000000								
2005 Telephone Plant Acquisition	1000000								
Account 3100 - Accrued Interc. - TPI	1000000								
General Support Facilities	1000000								
COE - Switching Equipment	1000000								
COE - Operator Systems	1000000								
COE - Transmission Equipment	1000000								
IOT - Other Info Orig/Term. Equip	1000000								
IOT - Customer Premise Equip	1000000								
C & WF - Cable & Wire Facilities	1000000								
Equal Access Investment	1000000								
TOTAL Depreciation Reserve	1000000								
Account 4100 - Net Current Def Inc Taxes	1000000								
General Support Facilities	1000000								
COE - Switching Equipment	1000000								
COE - Operator Systems	1000000								
COE - Transmission Equipment	1000000								
IOT - Other Info Orig/Term. Equip	1000000								
IOT - Customer Premise Equip	1000000								
C & WF - Cable & Wire Facilities	1000000								
Equal Access Investment	1000000								
TOTAL Net Current Def Inc Taxes	1000000								

North Central Telephone Coop., Inc.
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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	0.728517	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	0.711978	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	0.948512		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	0.189090	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	0.003572	
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	0.728517	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		0.028290	0.003545	
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	0.003548	
4550		Patronage Capital							

North Central Telephone Coop., Inc.
2004 Annual Toll Cost Study
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Interstate Common Line Switching Inform Transport Common Operator Special Billing & Int-Exchange Collection Exchange

Plant Specific Operations Expense

8120 Total Network Support Expense 1.000000 0.711871 0.18262 0.08834 0.027863 0.028188

8110 Total General Support Expense 1.000000 0.711871 0.18262 0.08834 0.027863 0.028188

8100 Total COE Switching 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 Support Expense 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

8550 Total Depreciation Expense 1.000000 0.711871 0.18262 0.08834 0.027863 0.028188

8560 Total Depreciation & Amortization Expense 1.000000 0.711871 0.18262 0.08834 0.027863 0.028188

8570 Total Depreciation - Other 1.000000 0.711871 0.18262 0.08834 0.027863 0.028188

8580 Amort Expenses - Tangible 1.000000 0.711871 0.18262 0.08834 0.027863 0.028188

8590 Amort Expenses - Intangible 1.000000 0.711871 0.18262 0.08834 0.027863 0.028188

8600 Dep Exp - Prop Held for Fut Use 1.000000 0.711871 0.18262 0.08834 0.027863 0.028188

8610 - TOTAL Depreciation Expense 1.000000 0.711871 0.18262 0.08834 0.027863 0.028188

8620 - TOTAL Depreciation & Amortization Expense 1.000000 0.711871 0.18262 0.08834 0.027863 0.028188

8630 - Cable & Wire Facilities 1.000000 0.711871 0.18262 0.08834 0.027863 0.028188

8640 - Customer Premises Equip 1.000000 0.711871 0.18262 0.08834 0.027863 0.028188

8650 - Other Cng/Trm Equip 1.000000 0.711871 0.18262 0.08834 0.027863 0.028188

8660 - Switching Equipment 1.000000 0.711871 0.18262 0.08834 0.027863 0.028188

8670 - Operator Systems 1.000000 0.711871 0.18262 0.08834 0.027863 0.028188

8680 - General Support Facilities 1.000000 0.711871 0.18262 0.08834 0.027863 0.028188

8690 - Depreciation Expense - Plant in Service 1.000000 0.711871 0.18262 0.08834 0.027863 0.028188

8700 - Switching Equipment 1.000000 0.711871 0.18262 0.08834 0.027863 0.028188

8710 - Other Support Facilities 1.000000 0.711871 0.18262 0.08834 0.027863 0.028188

8720 - Depreciation Expense - Plant in Service 1.000000 0.711871 0.18262 0.08834 0.027863 0.028188

8730 - Switching Equipment 1.000000 0.711871 0.18262 0.08834 0.027863 0.028188

8740 - Operator Systems 1.000000 0.711871 0.18262 0.08834 0.027863 0.028188

8750 - General Support Facilities 1.000000 0.711871 0.18262 0.08834 0.027863 0.028188

8760 - Depreciation Expense - Plant in Service 1.000000 0.711871 0.18262 0.08834 0.027863 0.028188

8770 - Switching Equipment 1.000000 0.711871 0.18262 0.08834 0.027863 0.028188

8780 - Other Support Facilities 1.000000 0.711871 0.18262 0.08834 0.027863 0.028188

8790 - Depreciation Expense - Plant in Service 1.000000 0.711871 0.18262 0.08834 0.027863 0.028188

8800 - Switching Equipment 1.000000 0.711871 0.18262 0.08834 0.027863 0.028188

8810 - Operator Systems 1.000000 0.711871 0.18262 0.08834 0.027863 0.028188

8820 - General Support Facilities 1.000000 0.711871 0.18262 0.08834 0.027863 0.028188

8830 - Depreciation Expense - Plant in Service 1.000000 0.711871 0.18262 0.08834 0.027863 0.028188

8840 - Switching Equipment 1.000000 0.711871 0.18262 0.08834 0.027863 0.028188

8850 - Other Support Facilities 1.000000 0.711871 0.18262 0.08834 0.027863 0.028188

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

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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	0.034597		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	0.034598		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 FUC 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		0.027848	0.003493	
7610 Interest Expense - Funded Debt									
7620 Interest Expense - Capital Lease									
7640 Int. on Customer Deposits (CWC)	1.000000	0.728498	0.188128		0.070580		0.028232	0.003582	
7810 Inc. Eff. Juris. Ratemaking 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 Opern 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	0.034597		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	0.034598		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	0.191286	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

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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	11.2600%	11.2600%	11.2600%	11.2600%	11.2600%	11.2600%	11.2600%	11.2600%	11.2600%
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	