

Plant Date: Average 6/30/2009
Expense Date: 12 Mo. Ending 6/30/2009

Rock Hill Telephone Company
Study No.:240542 0607

Attachment #1 - Form 1

SUMMARY DEVELOPMENT OF INTERSTATE REVENUE REQUIREMENT
CALCULATED AT 11.25 % RATE OF RETURN

| | Source | Common Line | Local Switching | Traffic Sensitive Information | Transport | Special Access | WBI | Total Access | Total Company |
|------------------------------------|--------------------------|-------------|-----------------|----------------------------------|-----------|----------------|-----------|-----------------|------------------|
| 1. Plant in Service | Part 69, Form 1, Ln 18 | 29,479,311 | 6,381,401 | 0 | 4,460,814 | 15,267,863 | 2,621,108 | 58,210,497 | 181,137,654 |
| 2. Plant Under Construction | Part 69, Form 1, Ln 20 | 36,313 | 7,861 | 0 | 5,495 | 18,807 | 3,229 | 71,705 | 223,130 |
| 3. Net Investment | Part 69, Form 2, Ln 43 | 9,817,009 | 1,576,883 | 0 | 1,323,591 | 4,933,960 | 832,573 | 18,484,016 | 57,446,865 |
| 4. Rate of Return | 11.25 % Authorized | 0.1125000 | 0.1125000 | 0.1125000 | 0.1125000 | 0.1125000 | 0.1125000 | | |
| 5. Return | (Line 3 x 4) | 1,104,414 | 177,399 | 0 | 148,904 | 555,071 | 93,664 | 2,079,452 | |
| 6. AFUDC | Part 69, Form 10, Ln 192 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7. Net Return | (Lines 5 - 6) | 1,104,414 | 177,399 | 0 | 148,904 | 555,071 | 93,664 | 2,079,452 | |
| 8. Fixed Charges | Part 69, Form 10, Ln 199 | 3,869 | 838 | 0 | 586 | 2,004 | 344 | 7,641 | 23,798 |
| 9. Investment Tax Credit | Part 69, Form 10, Ln 191 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10. Other FIT Adjustments | Part 69, Form 10, Ln 195 | (8,391) | (1,817) | 0 | (1,270) | (4,346) | (746) | (16,570) | (51,564) |
| 11. Subject to FIT | (Lines 5-8-9-10) | 1,108,936 | 178,378 | 0 | 149,588 | 557,413 | 94,066 | 2,088,381 | |
| 12. Federal Income Tax @ 53.84615% | | 597,119 | 96,050 | 0 | 80,547 | 300,145 | 50,651 | 1,124,513 | |
| 13. Other SIT Adjustments | Part 69, Form 10, Ln 198 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14. Subject to SIT | (Lines 11+12-13) | 1,706,055 | 274,428 | 0 | 230,135 | 857,558 | 144,717 | 3,212,894 | |
| 15. State Income Tax @ 5.26316% | | 89,792 | 14,444 | 0 | 12,112 | 45,135 | 7,617 | 169,100 | |
| 16. Return + FIT + SIT | (Lines 5-9+12+15-6) | 1,791,325 | 287,893 | 0 | 241,563 | 900,351 | 151,932 | 3,373,065 | |
| 17. Expenses and Taxes | Part 69, Form 10, Ln 208 | 5,795,513 | 921,685 | 56,403 | 836,045 | 2,319,925 | 354,947 | 10,284,518 | 32,705,602 |
| 18. Subtotal | (Lines 16+17) | 7,586,838 | 1,209,578 | 56,403 | 1,077,608 | 3,220,276 | 506,879 | 13,657,583 | |
| 19. Gross Receipts Tax @ 0.30000% | | 22,761 | 3,629 | 169 | 3,233 | 9,661 | 1,521 | 40,973 | |
| 20. Subtotal | (Line 18+19) | 7,609,599 | 1,213,207 | 56,572 | 1,080,841 | 3,229,937 | 508,400 | 13,698,556 | |
| 21. Psc Fee @ 0.00000% | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 22. Total Revenue Requirement | (Lines16+17+19+21) | 7,609,599 | 1,213,207 | 56,572 | 1,080,841 | 3,229,937 | 508,400 | 13,698,556 | |

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Rock Hill Telephone Company
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Attachment #1 - Form 2

SUMMARY DEVELOPMENT OF INTERSTATE REVENUE REQUIREMENT
CALCULATED AT 11.25 % RATE OF RETURN

| | Source | Common Line | Local Switching | Traffic Sensitive Information | Transport | Special Access | WBI | Total Access | Total Company |
|---------------------------------------------------------------------------------------|----------------------|-------------|-----------------|----------------------------------|-----------|----------------|---------|-----------------|------------------|
| 22. Total Revenue Requirement | (Lines16+17+19+21) | 7,609,599 | 1,213,207 | 56,572 | 1,080,841 | 3,229,937 | 508,400 | 13,698,556 | |
| 23. Revenue attributable to Local Switching Support per NECA Forms | | | 0 | | | | | | |
| 24. Total Revenue Requirement Subject to MAG Adjustments (Line 22 + Line 23) | | 7,609,599 | 1,213,207 | 56,572 | 1,080,841 | 3,229,937 | 508,400 | 13,698,556 | |
| 25. Adjustment for Line Port Re-allocation (Based on FCC Proxy)(Line 24 * Factor) | Factor: >>> 20.4821% | 248,490 | (248,490) | | | | | 0 | |
| 26. USAC Charges included in line 22 | | (946,060) | | | | | | (946,060) | |
| 27. TIC Revenues for 12 Months Ending 6/30/01 | | | | | (18,495) | | | (18,495) | |
| 28. Subtotal for Re-Allocation of TIC Revenue (Line24 + 25 + 26 + 27) | | 6,912,029 | 964,717 | 56,572 | 1,062,346 | 3,229,937 | 508,400 | 12,734,001 | |
| 29. TIC Revenue Re-Allocation (Total Allocated on Line 28) | | 10,039 | 1,401 | 82 | 1,543 | 4,691 | 738 | 18,495 | |
| 30. Total Revised Revenue Requirement With MAG Adjustments (Line 22 + 25 + 27 +29) | | 7,868,128 | 966,118 | 56,654 | 1,063,889 | 3,234,628 | 509,138 | 13,698,556 | |

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Rock Hill Telephone Company
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Attachment #2 - Form 3

PART 69

| Ln | Acct | Description | Allocation | Total Interstate | Common Line | | Switched Access | | | Special Access | B&C | IX | WBI |
|----|------|---------------------------------------|----------------------------|---------------------|-------------|-------------|-----------------|-------------|-----------|-------------------|-----|----|-----------|
| | | | | | BFP | Pay / Other | Local Sw | Information | Transport | | | | |
| 1 | 2111 | Land | L10 | 951,231 | 481,728 | 0 | 104,280 | 0 | 72,895 | 249,496 | | 0 | 42,832 |
| 2 | | General Support | L10 | 13,473,312 | 6,823,236 | 0 | 1,477,029 | 0 | 1,032,493 | 3,533,876 | | 0 | 606,678 |
| 2a | | General Purpose Computer | L180a | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 2110 | Land & General Support | L1-2 | 14,424,543 | 7,304,964 | 0 | 1,581,309 | 0 | 1,105,388 | 3,783,372 | 0 | 0 | 649,510 |
| 4 | 2210 | COE - Switching | L48 | 5,714,071 | | | 4,798,368 | | 915,703 | | | 0 | 0 |
| 5 | 2220 | COE - Operator Systems | L53 | 0 | | | 0 | 0 | 0 | | | 0 | 0 |
| 6 | 2230 | COE - Transmission | L63 | 16,955,091 | 5,261,014 | | 0 | 0 | 2,409,084 | 7,530,220 | | 0 | 1,754,773 |
| 7 | | Total COE | L4-6 | 22,669,162 | 5,261,014 | | 4,798,368 | 0 | 3,324,787 | 7,530,220 | | 0 | 1,754,773 |
| 8 | 2310 | Information Orig/Term | L69 | 0 | 0 | 0 | | | | | | | |
| 9 | 2410 | Cable & Wire Facilities | L76 | 21,101,066 | 16,905,369 | | 0 | 0 | 29,434 | 3,950,146 | | 0 | 216,117 |
| 10 | | Total COE, IOT & C&WF | L7-9 | 43,770,228 | 22,166,383 | 0 | 4,798,368 | 0 | 3,354,221 | 11,480,366 | | 0 | 1,970,890 |
| 11 | | COE, IOT & C&WF (excl CL,B&C,IX) | L10 Less CL,B&C,IX | 21,603,845 | | | 4,798,368 | 0 | 3,354,221 | 11,480,366 | | | 1,970,890 |
| 12 | | Total GSF, COE, IOT, C&WF | L3,10 | 58,194,771 | 29,471,347 | 0 | 6,379,677 | 0 | 4,459,609 | 15,263,738 | 0 | 0 | 2,620,400 |
| 13 | | GSF, COE, IOT, C&WF (CL, LS, TR only) | L12 Less Inf, Spl, B&C, IX | 40,310,633 | 29,471,347 | 0 | 6,379,677 | | 4,459,609 | | | | |
| 14 | 2680 | Capital Leases | L83 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 2680 | Leasehold Improvements | L12 | 15,726 | 7,964 | 0 | 1,724 | 0 | 1,205 | 4,125 | 0 | 0 | 708 |
| 16 | 2680 | Amortizable Tangibles | L14-15 | 15,726 | 7,964 | 0 | 1,724 | 0 | 1,205 | 4,125 | 0 | 0 | 708 |
| 17 | 2690 | Intangibles | L12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 2001 | Plant In Service | L3,10,16,17 | 58,210,497 | 29,479,311 | 0 | 6,381,401 | 0 | 4,460,814 | 15,267,863 | 0 | 0 | 2,621,108 |
| 19 | 2002 | Prop Held For Future Use | L18 | 80,780 | 40,909 | 0 | 8,856 | 0 | 6,190 | 21,188 | 0 | 0 | 3,637 |
| 20 | 2003 | Plant Under Construction | L18 | 71,705 | 36,313 | 0 | 7,861 | 0 | 5,495 | 18,807 | 0 | 0 | 3,229 |
| 21 | 2005 | Plant Acquisition Adjustment | L18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | 1220 | Material & Supplies | L12 | 828,224 | 419,435 | 0 | 90,795 | 0 | 63,469 | 217,232 | 0 | 0 | 37,293 |
| 23 | 1402 | Class B RTB Stock | L12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 1410 | Other Noncurrent Assets | L12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 1438 | Deferred Maint & Retirements | L90 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 1439 | Def Non-Capital Equal Access | Direct | 0 | | | 0 | | | | | | |
| 27 | 1500 | Other Jurisdictional Assets | L12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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Attachment #2 - Form 4

PART 69

| Ln | Acct | Description | Allocation | Total Interstate | Common Line | | Switched Access | | | Special Access | B&C | IX | WBI |
|----|------|--------------------------------|-------------------------------|---------------------|-------------|-------------|-----------------|-------------|-----------|-------------------|-----|----|-----------|
| | | | | | BFP | Pay / Other | Local Sw | Information | Transport | | | | |
| 28 | CWC | Cash Working Capital | L12 | 422,921 | 214,179 | 0 | 46,363 | 0 | 32,409 | 110,927 | 0 | 0 | 19,043 |
| 29 | 3100 | Depreciation Reserve | L97 | 40,685,051 | 20,147,745 | 0 | 4,909,611 | 0 | 3,210,681 | 10,585,318 | 0 | 0 | 1,831,696 |
| 30 | 3200 | Res - Prop Held for Future Use | L12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | | Res - Capital Leases | L14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | | Res - Leasehold Improvements | L15 | 15,726 | 7,964 | 0 | 1,724 | 0 | 1,205 | 4,125 | 0 | 0 | 708 |
| 33 | 3400 | Res - Tangible Assets | L31-32 | 15,726 | 7,964 | 0 | 1,724 | 0 | 1,205 | 4,125 | 0 | 0 | 708 |
| 34 | 3500 | Res - Intangible | L12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 3600 | Res - Plant Acquisiton Adj | L21 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | | Total Reserves | L29,30,33-35 | 40,700,777 | 20,155,709 | 0 | 4,911,335 | 0 | 3,211,886 | 10,589,443 | 0 | 0 | 1,832,404 |
| 37 | 4040 | Customer Deposits | L12 | 63,268 | 32,041 | 0 | 6,936 | 0 | 4,848 | 16,594 | 0 | 0 | 2,849 |
| 38 | 4100 | Current Deferred Op Taxes | L104 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 4310 | Other Long Term Liabilities | L12 | 718,265 | 363,748 | 0 | 78,741 | 0 | 55,042 | 188,392 | 0 | 0 | 32,342 |
| 40 | 4340 | Non-Current Def Oper Taxes | L111 | (352,199) | (178,360) | 0 | (38,619) | 0 | (26,990) | (92,372) | 0 | 0 | (15,858) |
| 41 | 4360 | Other Deferred Credits | L12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 4370 | Oth Juris Liab & Def Credits | L12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | | Net Investment | L18-28 Less L36-42 | 18,484,016 | 9,817,009 | 0 | 1,576,883 | 0 | 1,323,591 | 4,933,960 | 0 | 0 | 832,573 |
| 44 | | Total 2001 Less Associated Res | L18-22, 27 Less 36, 38, 40-42 | 18,842,628 | 9,998,619 | 0 | 1,616,197 | 0 | 1,351,072 | 5,028,019 | 0 | 0 | 848,721 |

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Attachment #2 - Form 5

PART 69

| Ln | Acct | Description | Allocation | Total Interstate | Common Line | | Switched Access | | Special Access | B&C | IX | WBI |
|----------------------------------------------------|------|------------------------------------|-----------------|---------------------|-------------|-------------|-----------------|-------------|-------------------|-----------|----|-----------|
| | | | | | BFP | Pay / Other | Local Sw | Information | | | | |
| <u>Central Office Switching - Acct 2210</u> | | | | | | | | | | | | |
| 45 | 2210 | Cat 2 - Tandem Switching | Alloc 1 | 915,703 | | | 0 | | 915,703 | | 0 | 0 |
| 46 | 2210 | Cat 3 - Local Switching | Direct | 4,798,368 | | | 4,798,368 | | | | | |
| 47 | 2210 | Cat 5 - Equal Access | Direct | 0 | | | 0 | | | | | |
| 48 | | Total 2210 | L45-47 | 5,714,071 | | | 4,798,368 | | 915,703 | | 0 | 0 |
| <u>Central Office Operator Systems - Acct 2220</u> | | | | | | | | | | | | |
| 2220 | | Cat 1 - Operator Systems | | | | | | | | | | |
| 49 | | Intercept Boards | Direct | 0 | | | 0 | | | | | |
| 50 | | Information Boards | Direct | 0 | | | | 0 | | | | |
| 51 | | Service Observing Boards | L54 | 0 | | | 0 | | 0 | | 0 | 0 |
| 52 | | Other Boards (Loc,Toll, TSPS, etc) | Direct | 0 | | | | | | | 0 | |
| 53 | | Total 2220 | L49-52 | 0 | | | 0 | | 0 | | 0 | 0 |
| 54 | | Total COE Cats 1-3 (excl Svc Obs) | L45,46,49,50,52 | 5,714,071 | | | 4,798,368 | | 0 | 915,703 | | 0 |
| <u>Central Office Transmision - Acct 2230</u> | | | | | | | | | | | | |
| 55 | 2230 | Cat 4.11 - Wdbd Exch Ln xDSL Cir | Direct | 1,754,773 | | | | | 0 | 0 | | |
| 56 | 2230 | Cat 4.122 - Exch Trunk Toll | L71 | 0 | | | | | 0 | | | |
| 57 | 2230 | Cat 4.123 - Exch Trunk Spl | L72 | 0 | | | | | | 0 | | |
| 58 | 2230 | Cat 4.13 - Exch Ln Circuit | L70 | 5,407,488 | 5,261,014 | | | | | 146,474 | | |
| 59 | 2230 | Cat 4.21 - IX Cct - Other Co | Direct | 0 | | | | | | | 0 | |
| 60 | 2230 | Cat 4.22 - IX Cct - Wdbd | L73 | 7,171,862 | | | | | 0 | 7,171,862 | | |
| 61 | 2230 | Cat 4.23 - IX Cct - Other | Alloc 2 | 2,607,926 | | | 0 | 0 | 2,396,042 | 211,884 | 0 | 0 |
| 62 | 2230 | Cat 4.3 - Host / Remote | L75 | 13,042 | | | | | | 13,042 | | |
| 63 | | Total 2230 | L55-62 | 16,955,091 | 5,261,014 | | 0 | 0 | 2,409,084 | 7,530,220 | 0 | 1,754,773 |

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Attachment #2 - Form 6

PART 69

| Ln | Acct | Description | Allocation | Total Interstate | Common Line | | Switched Access | | Special Access | B&C | IX | WBI |
|----------------------------------------------------------|------|----------------------------------|---------------------|---------------------|-------------|-------------|-----------------|-------------|-------------------|-----------|----|---------|
| | | | | | BFP | Pay / Other | Local Sw | Information | | | | |
| <u>Information Origination / Termination - Acct 2310</u> | | | | | | | | | | | | |
| 64 | 2351 | Cat 1 - Pub Tel (Less Coinless) | Direct | 0 | | 0 | | | | | | |
| 65 | 2351 | Cat 1 - Pub Tel (Coinless) | Direct | 0 | | 0 | | | | | | |
| 66 | 2362 | Cat 1 - Other Terminal Equip | Per CFR Part 69.303 | 0 | | 0 | | | | | | |
| 67 | | Total Category 1 | L64-66 | 0 | | 0 | | | | | | |
| 68 | | Cat 2 - Customer Premise Equip | Direct | 0 | 0 | | | | | | | |
| 69 | | Total 2310 | L67-68 | 0 | 0 | 0 | | | 0 | | | |
| <u>Cable and Wire Facilities - Acct 2410</u> | | | | | | | | | | | | |
| 70 | 2410 | Cat 1 - Exch Ln CWF | Direct | 17,376,039 | 16,905,369 | | | | 470,670 | | | |
| 71 | 2410 | Cat 2.2 - Exch Trk CWF - Toll | Direct | 0 | | | | 0 | | | | |
| 72 | 2410 | Cat 2.3 - Exch Trk CWF - Spl | Direct | 216,117 | | | | | 0 | | 0 | 216,117 |
| 73 | 2410 | Cat 2.4 - Exch Trk CWF - Wb | Direct | 3,476,156 | | | | 0 | 3,476,156 | | | |
| 74 | 2410 | Cat 3 - IX C&WF | Alloc 3 | 24,132 | | | 0 | 0 | 20,812 | 3,320 | 0 | 0 |
| 75 | 2410 | Cat 4 - Host / Remote C&WF | Direct | 8,622 | | | | | 8,622 | | | |
| 76 | | Total 2410 | L70-75 | 21,101,066 | 16,905,369 | | 0 | 0 | 29,434 | 3,950,146 | 0 | 216,117 |

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Attachment #2 - Form 7

PART 69

| Ln | Acct | Description | Allocation | Total Interstate | Common Line | | Switched Access | | Special Access | B&C | IX | WBI |
|-----------------------------------------------------|------|----------------------------|------------|---------------------|-------------|-------------|-----------------|-------------|-------------------|-----|----|-----|
| | | | | | BFP | Pay / Other | Local Sw | Information | | | | |
| <u>Tangible Assets - Capital Leases - Acct 2680</u> | | | | | | | | | | | | |
| 77 | 2110 | General Support Facilities | L3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 78 | 2210 | COE - Switching | L4 | 0 | | | 0 | | 0 | | 0 | 0 |
| 79 | 2220 | COE - Operator Systems | L5 | 0 | | | 0 | 0 | 0 | | 0 | 0 |
| 80 | 2230 | COE - Transmission | L6 | 0 | 0 | | 0 | 0 | 0 | | 0 | 0 |
| 81 | 2310 | Information Orig /Term | L8 | 0 | 0 | 0 | | | | | | |
| 82 | 2410 | Cable & Wire Facilities | L9 | 0 | 0 | | 0 | 0 | 0 | | 0 | 0 |
| 83 | | Total 2681 | L77-82 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Deferred Maint & Retirements Acct 1438

| | | | | | | | | | | | | |
|----|------------|----------------------------|--------|---|---|---|---|---|---|---|---|---|
| 84 | 2110 | General Support Facilities | L3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 85 | 2210 | COE - Switching | L4 | 0 | | | 0 | | 0 | | 0 | 0 |
| 86 | 2220 | COE - Operator Systems | L5 | 0 | | | 0 | 0 | 0 | | 0 | 0 |
| 87 | 2230 | COE - Transmission | L6 | 0 | 0 | | 0 | 0 | 0 | | 0 | 0 |
| 88 | 2310 | Information Orig /Term | L8 | 0 | 0 | 0 | | | | | | |
| 89 | 2410 | Cable & Wire Facilities | L9 | 0 | 0 | | 0 | 0 | 0 | | 0 | 0 |
| 90 | Total 1438 | | L84-89 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Accumulated Depreciation - Acct 3100

| | | | | | | | | | | | | |
|----|------------|----------------------------|--------|------------|------------|---|-----------|---|-----------|------------|---|-----------|
| 91 | 2110 | General Support Facilities | L2+L2a | 6,294,738 | 3,187,819 | 0 | 690,069 | 0 | 482,381 | 1,651,029 | 0 | 283,440 |
| 92 | 2210 | COE - Switching | L4 | 5,024,784 | | | 4,219,542 | | 805,242 | | 0 | 0 |
| 93 | 2220 | COE - Operator Systems | L5 | 0 | | | 0 | 0 | 0 | | 0 | 0 |
| 94 | 2230 | COE - Transmission | L6 | 13,377,484 | 4,150,914 | | 0 | 0 | 1,900,756 | 5,941,307 | 0 | 1,384,507 |
| 95 | 2310 | Information Orig /Term | L8 | 0 | 0 | 0 | | | | | | |
| 96 | 2410 | Cable & Wire Facilities | L9 | 15,988,045 | 12,809,012 | | 0 | 0 | 22,302 | 2,992,982 | 0 | 163,749 |
| 97 | Total 3100 | | L91-96 | 40,685,051 | 20,147,745 | 0 | 4,909,611 | 0 | 3,210,681 | 10,585,318 | 0 | 1,831,696 |

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Rock Hill Telephone Company
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Attachment #2 - Form 8

PART 69

| Ln | Acct | Description | Allocation | Total Interstate | Common Line | | Switched Access | | Special Access | B&C | IX | WBI |
|--------------------------------------------------------------------------|------|--------------------------------|----------------------|---------------------|-------------|-------------|-----------------|-------------|-------------------|----------|--------|----------|
| | | | | | BFP | Pay / Other | Local Sw | Information | | | | |
| <u>Net Current Deferred Operating Income Taxes - Acct 4100</u> | | | | | | | | | | | | |
| 98 | 2110 | General Support Facilities | L2+L2a | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 2210 | COE - Switching | L4 | 0 | | | 0 | | 0 | | 0 | 0 |
| 100 | 2220 | COE - Operator Systems | L5 | 0 | | | 0 | 0 | 0 | | 0 | 0 |
| 101 | 2230 | COE - Transmission | L6 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 102 | 2310 | Information Orig /Term | L8 | 0 | 0 | 0 | | | | | | |
| 103 | 2410 | Cable & Wire Facilities | L9 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 104 | | Total 4100 | L98-103 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>Net Noncurrent Deferred Operating Income Taxes - Acct 4340</u> | | | | | | | | | | | | |
| 105 | 2110 | General Support Facilities | L2+L2a | (82,886) | (41,976) | 0 | (9,086) | 0 | (6,352) | (21,740) | 0 | 0 |
| 106 | 2210 | COE - Switching | L4 | (35,169) | | | (29,533) | | (5,636) | | 0 | 0 |
| 107 | 2220 | COE - Operator Systems | L5 | 0 | | | 0 | 0 | 0 | | 0 | 0 |
| 108 | 2230 | COE - Transmission | L6 | (104,311) | (32,367) | | 0 | 0 | (14,821) | (46,327) | 0 | (10,796) |
| 109 | 2310 | Information Orig /Term | L8 | 0 | 0 | 0 | | | | | | |
| 110 | 2410 | Cable & Wire Facilities | L9 | (129,833) | (104,017) | | 0 | 0 | (181) | (24,305) | 0 | (1,330) |
| 111 | | Total 4340 | L105-110 | (352,199) | (178,360) | 0 | (38,619) | 0 | (26,990) | (92,372) | 0 | 0 |
| <u>Plant Specific Expenses</u> | | | | | | | | | | | | |
| 112 | 6110 | Network Support | L12 | 185,139 | 93,759 | 0 | 20,296 | 0 | 14,188 | 48,560 | 0 | 0 |
| 113 | 6120 | General Support | L3 | 507,452 | 256,987 | 0 | 55,630 | 0 | 38,887 | 133,098 | 0 | 0 |
| 114 | 6210 | COE - Switching - Equal Access | Direct | 0 | | | 0 | | | | | |
| 115 | 6210 | COE - Switching - All Other | Alloc 6 | 359,670 | | | 183,517 | | 176,153 | | 0 | 0 |
| 116 | 6220 | COE - Operator Systems | L5 | 17,413 | | | 0 | 0 | 0 | | 17,413 | 0 |
| 117 | 6230 | COE - Transmission | L6 | 337,206 | 104,633 | | 0 | 0 | 47,912 | 149,762 | 0 | 34,899 |
| 118 | | Total COE | L114-117 | 714,289 | 104,633 | | 183,517 | 0 | 224,065 | 149,762 | 17,413 | 34,899 |
| 119 | 6310 | IOT - Other | L67 | 0 | | 0 | | | | | | |
| 120 | 6310 | IOT - Customer Premise Equip | L68 | 0 | 0 | | | | | | | |
| 121 | | Total 6310 | L119-120 | 0 | 0 | 0 | | | 0 | | | |
| 122 | 6410 | Cable & Wire Facilities | L76 | 523,553 | 419,451 | | 0 | 0 | 730 | 98,010 | 0 | 5,362 |
| 123 | | Total Plant Specific | L112,113,118,121-122 | 1,930,433 | 874,830 | 0 | 259,443 | 0 | 277,870 | 429,430 | 0 | 71,447 |

Plant Date: Average 6/30/2009
Expense Date: 12 Mo. Ending 6/30/2009

Rock Hill Telephone Company
Study No.:240542 0607

Attachment #2 - Form 9

PART 69

| Ln | Acct | Description | Allocation | Total Interstate | Common Line | | Switched Access | | Special Access | B&C | IX | WBI |
|-------------------------------------|------|--------------------------------|--------------------|---------------------|-------------|-------------|-----------------|-------------|-------------------|---------|----|---------|
| | | | | | BFP | Pay / Other | Local Sw | Information | | | | |
| <u>Plant Non-Specific Expenses</u> | | | | | | | | | | | | |
| 124 | 6510 | Other Prop Plant & Equip | L10 | 25,720 | 13,025 | 0 | 2,820 | 0 | 1,971 | 6,746 | 0 | 1,158 |
| 125 | 6530 | Network Operations | L10 | 1,295,170 | 655,908 | 0 | 141,985 | 0 | 99,252 | 339,706 | 0 | 58,319 |
| 126 | 6540 | Access | Direct | 0 | | | | | | | 0 | |
| 126a | 6540 | Universal Service Assignment | Direct | 946,060 | 946,060 | | | | | | | |
| | 6561 | <u>Depreciation</u> | | | | | | | | | | |
| 127 | | Dep - Support Assets | L3 | 639,453 | 323,836 | 0 | 70,101 | 0 | 49,003 | 167,720 | 0 | 28,793 |
| 128 | | Dep - COE Switching | L4 | 84,967 | | | 71,351 | | 13,616 | | 0 | 0 |
| 129 | | Dep - COE Operator | L5 | 0 | | | 0 | 0 | 0 | | 0 | 0 |
| 130 | | Dep - COE Transmission | L6 | 621,172 | 192,745 | | 0 | 0 | 88,260 | 275,879 | 0 | 64,288 |
| 131 | | Dep - IOT | L8 | 0 | 0 | 0 | | | 0 | | | |
| 132 | | Dep - Cable & Wire Facilities | L9 | 961,507 | 770,323 | | 0 | 0 | 1,341 | 179,995 | 0 | 9,848 |
| 133 | | Total 6561 | L127-132 | 2,307,099 | 1,286,904 | 0 | 141,452 | 0 | 152,220 | 623,594 | 0 | 102,929 |
| 134 | 6562 | Dep - Prop Held for Future Use | L19 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 135 | 6563 | Amort - Tangible Assets | L16 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 136 | 6564 | Amort - Intangible Assets | L17 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 137 | 6565 | Amort - Acquisition Adjust | L21 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 138 | | Total Plant Non-Specific | L124-137 Less L133 | 4,574,049 | 2,901,897 | 0 | 286,257 | 0 | 253,443 | 970,046 | 0 | 162,406 |
| <u>Customer Operations Expenses</u> | | | | | | | | | | | | |
| 139 | 6610 | <u>Marketing</u> | L12 | 419,509 | 212,450 | 0 | 45,989 | 0 | 32,148 | 110,032 | 0 | 18,890 |
| 140 | 6621 | <u>Operator</u> | Alloc 4 | 0 | | | 0 | 0 | | | 0 | 0 |
| 141 | | Outside Operator Services | Alloc 5 | 0 | | | 0 | 0 | | | 0 | 0 |
| | 6622 | <u>Directory</u> | | | | | | | | | | |
| 142 | | Published Directory Expense | Direct | 37,886 | | | | 37,886 | | | | |

Plant Date: Average 6/30/2009
Expense Date: 12 Mo. Ending 6/30/2009

Rock Hill Telephone Company
Study No.:240542 0607

Attachment #2 - Form 10

PART 69

| Ln | Acct | Description | Allocation | Total Interstate | Common Line | | Switched Access | | Special Access | B&C | IX | WBI |
|-----------------------------------|------|----------------------|--------------------------|---------------------|-------------|-------------|-----------------|-------------|-------------------|---------|----|-----|
| | | | | | BFP | Pay / Other | Local Sw | Information | | | | |
| 6623 Commercial Operations | | | | | | | | | | | | |
| Cat 1 - Local Business Office | | | | | | | | | | | | |
| End User Service Order Processing | | | | | | | | | | | | |
| 143 | | Presubscription | L13 | 163,967 | 119,877 | 0 | 25,950 | 18,140 | | | | |
| 144 | | Message Tel | Direct | 15,639 | | | | | | 15,639 | | |
| 145 | | Private Line | Direct | 4,115 | | | | | | 4,115 | | |
| 146 | | Total | L143-145 | 183,721 | 119,877 | 0 | 25,950 | 18,140 | | 19,754 | | |
| End User Payment and Collection | | | | | | | | | | | | |
| 147 | | Message Tel | Direct | 89,752 | | | | | | 89,752 | | |
| 148 | | Private Line | Direct | 0 | | | | | | 0 | | |
| 149 | | EUCL | Direct | 37,242 | 37,242 | | | | | | | |
| 150 | | Total | L147-149 | 126,994 | 37,242 | | | | | 89,752 | | |
| End User Billing Inquiry | | | | | | | | | | | | |
| 151 | | Message Tel | Direct | 6,544 | | | | | | 6,544 | | |
| 152 | | Private Line | Direct | 355 | | | | | | 355 | | |
| 153 | | EUCL | Direct | 789 | 789 | | | | | | | |
| 154 | | Total | L151-153 | 7,688 | 789 | | | | | 6,899 | | |
| IXC Service Order Processing | | | | | | | | | | | | |
| 155 | | Message Tel | L13 | 16,974 | 12,410 | 0 | 2,686 | 1,878 | | | | |
| 156 | | Private Line | Direct | 137,915 | | | | | 137,915 | | | |
| 157 | | Billing & Collection | Direct | 0 | | | | | | 0 | | |
| 158 | | Total | L155-157 | 154,889 | 12,410 | 0 | 2,686 | 1,878 | 137,915 | 0 | | |
| IXC Payment and Collection | | | | | | | | | | | | |
| 159 | | Message Tel | L13 | 5,571 | 4,073 | 0 | 882 | 616 | | | | |
| 160 | | Private Line | Direct | 1,856 | | | | | 1,856 | | | |
| 161 | | Billing & Collection | Direct | 857 | | | | | | 857 | | |
| 162 | | Total | L159-161 | 8,284 | 4,073 | 0 | 882 | 616 | 1,856 | 857 | | |
| IXC Billing Inquiry | | | | | | | | | | | | |
| 163 | | Message Tel | L13 | 418 | 306 | 0 | 66 | 46 | | | | |
| 164 | | Private Line | Direct | 837 | | | | | 837 | | | |
| 165 | | Billing & Collection | Direct | 0 | | | | | | 0 | | |
| 166 | | Total | L163-165 | 1,255 | 306 | 0 | 66 | 46 | 837 | 0 | | |
| 167 | | Future Use | | | | | | | | | | |
| 168 | | Total Category 1 | L146,150,154,158,162,166 | 482,831 | 174,697 | 0 | 29,584 | 20,680 | 140,608 | 117,262 | | |

Plant Date: Average 6/30/2009
Expense Date: 12 Mo. Ending 6/30/2009

Rock Hill Telephone Company
Study No.:240542 0607

Attachment #2 - Form 11

PART 69

| Ln | Acct | Description | Allocation | Total Interstate | Common Line | | Switched Access | | Special Access | B&C | IX | WBI | |
|--------------------------------------|------|-------------------------------------|-----------------------------------------------------|---------------------|-------------|-------------|-----------------|-------------|-------------------|-----------|---------|--------|---------|
| | | | | | BFP | Pay / Other | Local Sw | Information | Transport | | | | |
| <u>Cat 2 - Revenue Accounting</u> | | | | | | | | | | | | | |
| 169 | | Message Processing | Direct | 288,741 | | | | | | | | | |
| 170 | | OB&C - Expense | Direct | 118,850 | | | | | | | | | |
| 171 | | Future Use | | | | | | | | | | | |
| 172 | | Future Use | | | | | | | | | | | |
| 172 | | Carrier Access Billing | L11 | 49,876 | | | 11,078 | 0 | 7,744 | 26,504 | | 4,550 | |
| 174 | | Subscriber Line Charge | Direct | 20,973 | 20,973 | | | | | | | | |
| 175 | | Total Category 2 | L169-174 | 478,440 | 20,973 | | 11,078 | 0 | 7,744 | 26,504 | 407,591 | 4,550 | |
| 176 | | Subtotal Customer Services | L140-142,168,175 | 999,157 | 195,670 | 0 | 40,662 | 37,886 | 28,424 | 167,112 | 524,853 | 0 | 4,550 |
| <u>Category 3 - Other Commercial</u> | | | | | | | | | | | | | |
| 177 | | Total Category 3 | L176 | 37,980 | 7,438 | 0 | 1,546 | 1,440 | 1,080 | 6,352 | 19,951 | 0 | 173 |
| 178 | | Total Customer Services | L176-177 | 1,037,137 | 203,108 | 0 | 42,208 | 39,326 | 29,504 | 173,464 | 544,804 | 0 | 4,723 |
| 179 | | Total Customer Operations | L139,178 | 1,456,646 | 415,558 | 0 | 88,197 | 39,326 | 61,652 | 283,496 | 544,804 | 0 | 23,613 |
| 180 | | Total Big Three Expenses | L123-126,179 (less L114) | 5,654,029 | 2,905,381 | 0 | 492,445 | 39,326 | 440,745 | 1,059,378 | 544,804 | 17,413 | 154,537 |
| 180a | | Total Big Three Expenses - Modified | L180 Less 112, 113, 139, 143, 158, 162, 166, 177 | 4,175,554 | 2,198,081 | 0 | 339,400 | 37,886 | 333,762 | 620,728 | 523,996 | 17,413 | 104,288 |
| <u>Corporate Operations Expenses</u> | | | | | | | | | | | | | |
| 181 | 6710 | Executive & Planning | L180 | 406,398 | 208,830 | 0 | 35,396 | 2,827 | 31,680 | 76,146 | 39,159 | 1,252 | 11,108 |
| 182 | 6720 | General & Administrative | L180 | 2,048,717 | 1,052,753 | 0 | 178,436 | 14,250 | 159,702 | 383,862 | 197,408 | 6,310 | 55,996 |
| 183 | | Total Corporate Operations | L181-182 | 2,455,115 | 1,261,583 | 0 | 213,832 | 17,077 | 191,382 | 460,008 | 236,567 | 7,562 | 67,104 |
| 184 | | Total Operating Expenses | L123,138,179,183 | 10,416,243 | 5,453,868 | 0 | 847,729 | 56,403 | 784,347 | 2,142,980 | 781,371 | 24,975 | 324,570 |
| <u>Operating Taxes</u> | | | | | | | | | | | | | |
| 185 | 7100 | Other Operating Income Exp | L18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 186 | 7240 | Ad Valorem Taxes | L12 | 672,373 | 340,506 | 0 | 73,710 | 0 | 51,526 | 176,355 | 0 | 0 | 30,276 |
| 187 | 7370 | Special Charges | L12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 188 | | Total Operating Exp & Taxes | L184-186 | 11,088,616 | 5,794,374 | 0 | 921,439 | 56,403 | 835,873 | 2,319,335 | 781,371 | 24,975 | 354,846 |

Plant Date: Average 6/30/2009
Expense Date: 12 Mo. Ending 6/30/2009

Rock Hill Telephone Company
Study No.:240542 0607

Attachment #2 - Form 12

PART 69

| Ln | Acct | Description | Allocation | Total Interstate | Common Line | | Switched Access | | Special Access | B&C | IX | WBI |
|------------------------------------------|------|---------------------------------------------------------------|-------------------|---------------------|-------------|-------------|-----------------|-------------|-------------------|-----------|---------|---------|
| | | | | | BFP | Pay / Other | Local Sw | Information | | | | |
| <u>Tax Adjustments</u> | | | | | | | | | | | | |
| 189 | 7210 | Investment Tax Credits | L12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 190 | | TRA-86 Amortization | L12 | | | | | | | | | |
| 191 | | Total | L189-190 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 192 | 7340 | AFUDC | L12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 193 | | FIT Adjustments - Addbacks | L12 | (16,570) | (8,391) | 0 | (1,817) | 0 | (1,270) | (4,346) | 0 | (746) |
| 194 | | FIT Adjustments - Deductions | L12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 195 | | Total FIT Adjustments | L193-194 | (16,570) | (8,391) | 0 | (1,817) | 0 | (1,270) | (4,346) | 0 | (746) |
| 196 | | SIT Adjustments - Addbacks | L12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 197 | | SIT Adjustments - Deductions | L12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 198 | | Total SIT Adjustments | L196-197 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 199 | 7500 | Fixed Charges | L12 | 7,641 | 3,869 | 0 | 838 | 0 | 586 | 2,004 | 0 | 344 |
| 200 | 7540 | Interest On Customer Dep | L12 | 2,248 | 1,139 | 0 | 246 | 0 | 172 | 590 | 0 | 101 |
| <u>Rent Revenues Account 5240</u> | | | | | | | | | | | | |
| 201 | 2110 | General Support Facilities | L3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 202 | 2210 | COE - Switching | L4 | 0 | | | 0 | | 0 | | 0 | 0 |
| 203 | 2220 | COE - Operator Systems | L5 | 0 | | | 0 | 0 | 0 | | 0 | 0 |
| 204 | 2230 | COE - Transmission | L6 | 0 | 0 | | 0 | 0 | 0 | | 0 | 0 |
| 205 | 2310 | Information Orig /Term | L8 | 0 | 0 | 0 | | | | | | |
| 206 | 2410 | Cable & Wire Facilities | L9 | 0 | 0 | | 0 | | 0 | | 0 | 0 |
| 207 | | Total 5240 | L201-206 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 208 | | Total Operating Exp & Taxes (Including 7540 / Net of 5240) | L188+200 Less 207 | 11,090,864 | 5,795,513 | 0 | 921,685 | 56,403 | 836,045 | 2,319,925 | 781,371 | 354,947 |

Plant Date: Average 6/30/2009
Expense Date: 12 Mo. Ending 6/30/2009

Rock Hill Telephone Company
Study No.:240542 0607

Attachment #3 - Form 13

PART 36

| Ln | Acct | Description | Allocation | Total Company | Interstate InterLATA Message | Interstate InterLATA P/L | Interstate IntraLATA Message | Interstate IntraLATA P/L | Intrastate InterLATA Message | Intrastate InterLATA P/L | Intrastate IntraLATA Message | Intrastate IntraLATA P/L | EAS | Local |
|----|------|------------------------------|----------------|------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|-----------|-------------|
| 1 | 2111 | Land | L10 | 2,960,012 | 658,903 | 282,674 | 0 | 9,654 | 219,059 | 2,234 | 81,898 | 19,345 | 16,754 | 1,669,491 |
| 2 | | General Support | L10 | 41,925,843 | 9,332,759 | 4,003,817 | 0 | 136,736 | 3,102,773 | 31,640 | 1,160,015 | 274,006 | 237,309 | 23,646,788 |
| 2a | | General Purpose Computer | L10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 2110 | Land & General Support | L1-2 | 44,885,855 | 9,991,662 | 4,286,491 | 0 | 146,390 | 3,321,832 | 33,874 | 1,241,913 | 293,351 | 254,063 | 25,316,279 |
| 4 | 2210 | COE - Switching | L45 | 27,082,481 | 5,714,071 | | 0 | | 1,350,982 | | 298,830 | | 224,893 | 19,493,705 |
| 5 | 2220 | COE - Operator Systems | L50 | 2,316,688 | 0 | | 0 | | 0 | | 2,316,688 | | 0 | 0 |
| 6 | 2230 | COE - Transmission | L60 | 34,569,227 | 7,670,098 | 9,037,837 | 0 | 247,156 | 2,453,238 | 63,746 | 368,295 | 566,652 | 536,935 | 13,625,270 |
| 7 | | Total COE | L4-6 | 63,968,396 | 13,384,169 | 9,037,837 | 0 | 247,156 | 3,804,220 | 63,746 | 2,983,813 | 566,652 | 761,828 | 33,118,975 |
| 8 | 2310 | Information Orig /Term | L66 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 9 | 2410 | Cable & Wire Facilities | L74 | 72,234,470 | 16,934,803 | 3,969,210 | 0 | 197,053 | 6,275,639 | 39,043 | 784,682 | 323,500 | 9,108 | 43,701,432 |
| 10 | | Total COE, IOT & C&WF | L7-9 | 136,202,866 | 30,318,972 | 13,007,047 | 0 | 444,209 | 10,079,859 | 102,789 | 3,768,495 | 890,152 | 770,936 | 76,820,407 |
| 11 | 2680 | Capital Leases | L81 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 2680 | Leasehold Improvements | L88 | 48,933 | 10,893 | 4,673 | 0 | 160 | 3,621 | 37 | 1,354 | 320 | 277 | 27,598 |
| 13 | 2680 | Amortizable Tangibles | L11-12 | 48,933 | 10,893 | 4,673 | 0 | 160 | 3,621 | 37 | 1,354 | 320 | 277 | 27,598 |
| 14 | 2690 | Intangibles | L40 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 2001 | Plant In Service | L3, 10, 13, 14 | 181,137,654 | 40,321,527 | 17,298,211 | 0 | 590,759 | 13,405,312 | 136,700 | 5,011,762 | 1,183,823 | 1,025,276 | 102,164,284 |
| 16 | 2002 | Prop Held For Future Use | L15 | 251,369 | 55,955 | 24,005 | 0 | 820 | 18,603 | 190 | 6,955 | 1,643 | 1,423 | 141,775 |
| 17 | 2003 | Plant Under Construction | L15 | 223,130 | 49,669 | 21,308 | 0 | 728 | 16,513 | 168 | 6,174 | 1,458 | 1,263 | 125,849 |
| 18 | 2005 | Plant Acquisition Adjustment | L15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 1220 | Material & Supplies | L9 | 2,835,227 | 664,697 | 155,793 | 0 | 7,734 | 246,321 | 1,532 | 30,799 | 12,697 | 357 | 1,715,297 |
| 20 | 1402 | Class B RTB Stock | L15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 1410 | Other Noncurrent Assets | L175 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | 1438 | Deferred Maint & Retirements | L95 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 1439 | Def Non-Capital Equal Access | Alloc 13 | 0 | 0 | | 0 | | 0 | | 0 | | | 0 |
| 24 | 1500 | Other Jurisdictional Assets | Alloc 19 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | CWC | Cash Working Capital | L189 | 1,232,720 | 330,083 | 90,173 | 0 | 2,665 | 104,097 | 844 | 58,894 | 6,907 | 13,568 | 625,489 |

Plant Date: Average 6/30/2009
Expense Date: 12 Mo. Ending 6/30/2009

Rock Hill Telephone Company
Study No.:240542 0607

Attachment #3 - Form 14

PART 36

| Ln | Acct | Description | Allocation | Total Company | Interstate InterLATA Message | Interstate InterLATA P/L | Interstate IntraLATA Message | Interstate IntraLATA P/L | Intrastate InterLATA Message | Intrastate InterLATA P/L | Intrastate IntraLATA Message | Intrastate IntraLATA P/L | EAS | Local |
|----|------|--------------------------------|--------------------------------|------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|-----------|-------------|
| 26 | 3100 | Depreciation Reserve | L102 | 126,813,234 | 28,268,037 | 12,008,821 | 0 | 408,193 | 9,328,205 | 94,659 | 3,093,590 | 820,214 | 739,175 | 72,052,340 |
| 27 | 3200 | Res - Prop Held for Future Use | L16 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | 3400 | Res - Capital leases | L13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | 3400 | Res - Leasehold Improvments | L13 | 48,933 | 10,893 | 4,673 | 0 | 160 | 3,621 | 37 | 1,354 | 320 | 277 | 27,598 |
| 30 | 3500 | Res - Intangible | L14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | 3600 | Res - Plant Acquisiton Adj | L15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | | Total Reserves | L 26-31 | 126,862,167 | 28,278,930 | 12,013,494 | 0 | 408,353 | 9,331,826 | 94,696 | 3,094,944 | 820,534 | 739,452 | 72,079,938 |
| 33 | 4040 | Customer Deposits | L15 | 196,876 | 43,825 | 18,801 | 0 | 642 | 14,570 | 149 | 5,447 | 1,287 | 1,114 | 111,041 |
| 34 | 4100 | Current Deferred Op Taxes | L109 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 4310 | Other Long Term Liabilities | L175 | 2,270,192 | 549,209 | 164,408 | 0 | 4,648 | 196,819 | 1,606 | 124,016 | 12,968 | 28,913 | 1,187,605 |
| 36 | 4340 | Non-Current Def Oper Taxes | L116 | (1,096,000) | (243,970) | (104,655) | 0 | (3,574) | (81,110) | (827) | (30,330) | (7,162) | (6,203) | (618,169) |
| 37 | 4360 | Other Deferred Credits | Alloc 48 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 4370 | Oth Juris Liab & Def Credits | Alloc 41 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | | Net Investment | L15-25 Less L32-38 | 57,446,865 | 12,793,937 | 5,497,442 | 0 | 192,637 | 4,328,741 | 43,810 | 1,920,507 | 378,901 | 278,611 | 32,012,279 |
| 40 | | Total 2001 Less 2690 | L 3, 10, 13 | 181,137,654 | 40,321,527 | 17,298,211 | 0 | 590,759 | 13,405,312 | 136,700 | 5,011,762 | 1,183,823 | 1,025,276 | 102,164,284 |
| 41 | | Total 2001 Less Associated Res | L15-19,24 Less L32,34 36-38 | 58,681,213 | 13,056,888 | 5,590,478 | 0 | 195,262 | 4,436,033 | 44,721 | 1,991,076 | 386,249 | 295,070 | 32,685,436 |

Plant Date: Average 6/30/2009
Expense Date: 12 Mo. Ending 6/30/2009

Rock Hill Telephone Company
Study No.:240542 0607

Attachment #3 - Form 15

PART 36

| Ln | Acct | Description | Allocation | Total Company | Interstate InterLATA Message | Interstate InterLATA P/L | Interstate IntraLATA Message | Interstate IntraLATA P/L | Intrastate InterLATA Message | Intrastate InterLATA P/L | Intrastate IntraLATA Message | Intrastate IntraLATA P/L | EAS | Local |
|-----------------------------------------------------------|------|------------------------------|------------|------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|---------|------------|
| <u>Central Office Switching - Acct 2210</u> | | | | | | | | | | | | | | |
| 42 | 2210 | Cat 2 - Tandem Switching | Alloc 2 | 1,504,554 | 915,703 | | 0 | | 262,590 | | 101,368 | | 224,893 | 0 |
| 43 | 2210 | Cat 3 - Local Switching | Alloc 3 | 25,577,927 | 4,798,368 | | 0 | | 1,088,392 | | 197,462 | | 0 | 19,493,705 |
| 44 | 2210 | Cat 5 - Equal Access | Alloc 13 | 0 | 0 | | 0 | | 0 | | 0 | | | 0 |
| 45 | | Total 2210 | L42-44 | 27,082,481 | 5,714,071 | | 0 | | 1,350,982 | | 298,830 | | 224,893 | 19,493,705 |
| <u>Central Office Operator Systems - Acct 2220</u> | | | | | | | | | | | | | | |
| 2220 Cat 1 - Operator Systems | | | | | | | | | | | | | | |
| 46 | | Intercept Boards | Alloc 24 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 47 | | Information Boards | Alloc 47 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 48 | | Service Observing Boards | Alloc 67 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 49 | | Other Boards | Alloc 1 | 2,316,688 | 0 | | 0 | | 0 | | 2,316,688 | | 0 | 0 |
| 50 | | Total 2220 | L46-49 | 2,316,688 | 0 | | 0 | | 0 | | 2,316,688 | | 0 | 0 |
| <u>Central Office Transmission - Acct 2230</u> | | | | | | | | | | | | | | |
| 51 | 2230 | Cat 4.11 - Wdbd Exch Ln xDSL | Alloc 4 | 1,754,773 | | 1,754,773 | | 0 | | 0 | | 0 | 0 | 0 |
| 52 | 2230 | Cat 4.121 - Exch Trunk EAS | Alloc 5 | 122,168 | | | | | | | | | 122,168 | 0 |
| 53 | 2230 | Cat 4.122 - Exch Trunk Toll | Alloc 6 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 54 | 2230 | Cat 4.123 - Exch Trunk Spl | Alloc 7 | 0 | | 0 | | 0 | | 0 | | 0 | | 0 |
| 55 | 2230 | Cat 4.13 - Exch Ln Circuit | Alloc 8 | 21,252,365 | 5,261,014 | 101,304 | 0 | 45,170 | 1,951,163 | 10,964 | 243,627 | 45,609 | 0 | 13,593,514 |
| 56 | 2230 | Cat 4.21 - IX Cct - Other Co | Alloc 9 | 0 | 0 | 0 | 0 | 0 | | | | | | 0 |
| 57 | 2230 | Cat 4.22 - IX Cct - Wdbd | Alloc 10 | 7,535,064 | 0 | 7,067,620 | 0 | 104,242 | 0 | 5,486 | 0 | 357,715 | 0 | 1 |
| 58 | 2230 | Cat 4.23 - IX Cct - Other | Alloc 11 | 3,858,062 | 2,396,042 | 114,140 | 0 | 97,744 | 500,567 | 47,296 | 124,178 | 163,328 | 414,767 | (0) |
| 59 | 2230 | Cat 4.3 - Host Remote | Alloc 12 | 46,795 | 13,042 | | 0 | | 1,508 | | 490 | | 0 | 31,755 |
| 60 | | Total 2230 | L51-59 | 34,569,227 | 7,670,098 | 9,037,837 | 0 | 247,156 | 2,453,238 | 63,746 | 368,295 | 566,652 | 536,935 | 13,625,270 |

Plant Date: Average 6/30/2009
Expense Date: 12 Mo. Ending 6/30/2009

Rock Hill Telephone Company
Study No.:240542 0607

Attachment #3 - Form 16

PART 36

| Ln | Acct | Description | Allocation | Total Company | Interstate InterLATA Message | Interstate InterLATA P/L | Interstate IntraLATA Message | Interstate IntraLATA P/L | Intrastate InterLATA Message | Intrastate InterLATA P/L | Intrastate IntraLATA Message | Intrastate IntraLATA P/L | EAS | Local |
|-----------------------------------------------------------------|------|----------------------------------|------------|------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|-----|-------|
| <u>Information Origination / Termination - Acct 2310</u> | | | | | | | | | | | | | | |
| 61 | 2351 | Cat 1 - Pub Tel (Less Coinless) | Alloc 14 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 62 | 2351 | Cat 1 - Pub Tel (Coinless) | Alloc 15 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 63 | 2362 | Cat 1 - Other Terminal Equip | Alloc 14 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 64 | | Total Category 1 | L61-63 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 65 | | Cat 2 - Customer Premise | Alloc 16 | 0 | | | | | 0 | | 0 | | 0 | 0 |
| 66 | | Total 2310 | L64-65 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |

Cable and Wire Facilities - Acct 2410

| | | | | | | | | | | | | | | |
|----|------|-------------------------------|----------|------------|------------|-----------|---|---------|-----------|--------|---------|---------|-------|------------|
| 67 | 2410 | Cat 1 - Exch Ln CWF | Alloc 17 | 68,290,844 | 16,905,369 | 325,523 | 0 | 145,147 | 6,269,728 | 35,230 | 782,854 | 146,556 | 0 | 43,680,437 |
| 68 | 2410 | Cat 2.1 - Exch Trk CWF - EAS | Alloc 5 | 4,979 | | | | | | | | | 4,979 | 0 |
| 69 | 2410 | Cat 2.2 - Exch Trk CWF - Toll | Alloc 6 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 70 | 2410 | Cat 2.3 - Exch Trk CWF - Spl | Alloc 7 | 216,117 | | 216,117 | | 0 | | 0 | | 0 | | 0 |
| 71 | 2410 | Cat 2.4 - Exch Trk CWF - Wb | Alloc 10 | 3,652,198 | 0 | 3,425,631 | 0 | 50,525 | 0 | 2,659 | 0 | 173,382 | 0 | 1 |
| 72 | 2410 | Cat 3 - IX C&WF | Alloc 18 | 39,395 | 20,812 | 1,939 | 0 | 1,381 | 4,914 | 1,154 | 1,504 | 3,562 | 4,129 | 0 |
| 73 | 2410 | Cat 4 - Host / Remote C&WF | Alloc 12 | 30,937 | 8,622 | | 0 | | 997 | | 324 | | 0 | 20,994 |
| 74 | | Total 2410 | L67-73 | 72,234,470 | 16,934,803 | 3,969,210 | 0 | 197,053 | 6,275,639 | 39,043 | 784,682 | 323,500 | 9,108 | 43,701,432 |

Plant Date: Average 6/30/2009
Expense Date: 12 Mo. Ending 6/30/2009

Rock Hill Telephone Company
Study No.:240542 0607

Attachment #3 - Form 17

PART 36

| Ln | Acct | Description | Allocation | Total Company | Interstate InterLATA Message | Interstate InterLATA P/L | Interstate IntraLATA Message | Interstate IntraLATA P/L | Intrastate InterLATA Message | Intrastate InterLATA P/L | Intrastate IntraLATA Message | Intrastate IntraLATA P/L | EAS | Local |
|--------------------------------------------------------------------|-------|----------------------------|------------|------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|-----|--------|
| <u>Tangible Assets - Capital Leases - Acct 2680</u> | | | | | | | | | | | | | | |
| 75 | 2110 | General Support Facilities | L3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 76 | 2210 | COE - Switching | L4 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 77 | 2220 | COE - Operator Systems | L5 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 78 | 2230 | COE - Transmission | L6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 79 | 2310 | Information Orig /Term | L8 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 80 | 2410 | Cable & Wire Facilities | L9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 81 | Total | 2681 | L75-80 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>Tangible Assets - Leasehold Improvements - Acct 2680</u> | | | | | | | | | | | | | | |
| 82 | 2110 | General Support Facilities | L3 | 48,933 | 10,893 | 4,673 | 0 | 160 | 3,621 | 37 | 1,354 | 320 | 277 | 27,598 |
| 83 | 2210 | COE - Switching | L4 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 84 | 2220 | COE - Operator Systems | L5 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 85 | 2230 | COE - Transmission | L6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 86 | 2310 | Information Orig /Term | L8 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 87 | 2410 | Cable & Wire Facilities | L9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 88 | Total | 2682 | L82-87 | 48,933 | 10,893 | 4,673 | 0 | 160 | 3,621 | 37 | 1,354 | 320 | 277 | 27,598 |
| <u>Deferred Maint & Retirements Acct 1438</u> | | | | | | | | | | | | | | |
| 89 | 2110 | General Support Facilities | L3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 90 | 2210 | COE - Switching | L4 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 91 | 2220 | COE - Operator Systems | L5 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 92 | 2230 | COE - Transmission | L6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 93 | 2310 | Information Orig /Term | L8 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 94 | 2410 | Cable & Wire Facilities | L9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 95 | Total | 1438 | L89-94 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Plant Date: Average 6/30/2009
Expense Date: 12 Mo. Ending 6/30/2009

Rock Hill Telephone Company
Study No.:240542 0607

Attachment #3 - Form 18

PART 36

| Ln | Acct | Description | Allocation | Total Company | Interstate InterLATA Message | Interstate InterLATA P/L | Interstate IntraLATA Message | Interstate IntraLATA P/L | Intrastate InterLATA Message | Intrastate InterLATA P/L | Intrastate IntraLATA Message | Intrastate IntraLATA P/L | EAS | Local |
|--------------------------------------------------------------------------|------|----------------------------|------------|------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|---------|------------|
| <u>Accumulated Depreciation - Acct 3100</u> | | | | | | | | | | | | | | |
| 96 | 2110 | General Support Facilities | L3 | 19,587,775 | 4,360,270 | 1,870,585 | 0 | 63,883 | 1,449,617 | 14,782 | 541,959 | 128,016 | 110,871 | 11,047,792 |
| 97 | 2210 | COE - Switching | L4 | 23,815,529 | 5,024,784 | | 0 | | 1,188,013 | | 262,782 | | 197,764 | 17,142,186 |
| 98 | 2220 | COE - Operator Systems | L5 | 1,403,721 | 0 | | 0 | | 0 | | 1,403,721 | | 0 | 0 |
| 99 | 2230 | COE - Transmission | L6 | 27,274,950 | 6,051,670 | 7,130,809 | 0 | 195,005 | 1,935,593 | 50,295 | 290,583 | 447,086 | 423,639 | 10,750,270 |
| 100 | 2310 | Information Orig /Term | L8 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 101 | 2410 | Cable & Wire Facilities | L9 | 54,731,259 | 12,831,313 | 3,007,427 | 0 | 149,305 | 4,754,982 | 29,582 | 594,545 | 245,112 | 6,901 | 33,112,092 |
| 102 | | Total 3100 | L96-101 | 126,813,234 | 28,268,037 | 12,008,821 | 0 | 408,193 | 9,328,205 | 94,659 | 3,093,590 | 820,214 | 739,175 | 72,052,340 |
| <u>Net Current Deferred Operating Income Taxes - Acct 4100</u> | | | | | | | | | | | | | | |
| 103 | 2110 | General Support Facilities | L3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 104 | 2210 | COE - Switching | L4 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 105 | 2220 | COE - Operator Systems | L5 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 106 | 2230 | COE - Transmission | L6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 107 | 2310 | Information Orig /Term | L8 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 108 | 2410 | Cable & Wire Facilities | L9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 109 | | Total 4100 | L103-108 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>Net Noncurrent Deferred Operating Income Taxes - Acct 4340</u> | | | | | | | | | | | | | | |
| 110 | 2110 | General Support Facilities | L3 | (257,921) | (57,414) | (24,631) | 0 | (841) | (19,088) | (195) | (7,136) | (1,686) | (1,460) | (145,470) |
| 111 | 2210 | COE - Switching | L4 | (166,688) | (35,169) | | 0 | | (8,315) | | (1,839) | | (1,384) | (119,981) |
| 112 | 2220 | COE - Operator Systems | L5 | (14,261) | 0 | | 0 | | 0 | | (14,261) | | 0 | 0 |
| 113 | 2230 | COE - Transmission | L6 | (212,676) | (47,188) | (55,602) | 0 | (1,521) | (15,093) | (392) | (2,266) | (3,486) | (3,303) | (83,825) |
| 114 | 2310 | Information Orig /Term | L8 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 115 | 2410 | Cable & Wire Facilities | L9 | (444,454) | (104,199) | (24,422) | 0 | (1,212) | (38,614) | (240) | (4,828) | (1,990) | (56) | (268,893) |
| 116 | | Total 4340 | L110-115 | (1,096,000) | (243,970) | (104,655) | 0 | (3,574) | (81,110) | (827) | (30,330) | (7,162) | (6,203) | (618,169) |

Plant Date: Average 6/30/2009
Expense Date: 12 Mo. Ending 6/30/2009

Rock Hill Telephone Company
Study No.:240542 0607

Attachment #3 - Form 19

PART 36

| Ln | Acct | Description | Allocation | Total Company | Interstate InterLATA Message | Interstate InterLATA P/L | Interstate IntraLATA Message | Interstate IntraLATA P/L | Intrastate InterLATA Message | Intrastate InterLATA P/L | Intrastate IntraLATA Message | Intrastate IntraLATA P/L | EAS | Local |
|---------------------------------------|------|------------------------------|----------------------|------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|--------|-----------|
| <u>Plant Specific Expenses</u> | | | | | | | | | | | | | | |
| 117 | 6110 | Network Support | L3 | 576,108 | 128,243 | 55,017 | 0 | 1,879 | 42,636 | 435 | 15,940 | 3,765 | 3,261 | 324,932 |
| 118 | 6120 | General Support | L3 | 1,579,074 | 351,504 | 150,798 | 0 | 5,150 | 116,861 | 1,192 | 43,690 | 10,320 | 8,938 | 890,621 |
| 119 | 6210 | COE - Switching - Eq. Access | Alloc 13 | 0 | 0 | | 0 | | 0 | | 0 | | | 0 |
| 120 | 6210 | COE - Switching - All Other | L7 | 1,014,926 | 212,354 | 143,395 | 0 | 3,921 | 60,358 | 1,011 | 47,341 | 8,991 | 12,087 | 525,468 |
| 121 | 6220 | COE - Operator Systems | L7 | 49,136 | 10,281 | 6,942 | 0 | 190 | 2,922 | 49 | 2,292 | 435 | 585 | 25,440 |
| 122 | 6230 | COE - Transmission | L7 | 951,536 | 199,091 | 134,439 | 0 | 3,676 | 56,588 | 948 | 44,385 | 8,429 | 11,332 | 492,648 |
| 123 | | Total COE | L119-122 | 2,015,598 | 421,726 | 284,776 | 0 | 7,787 | 119,868 | 2,008 | 94,018 | 17,855 | 24,004 | 1,043,556 |
| 124 | 6310 | IOT - Other | L64 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 125 | 6310 | IOT - Customer Premise | Alloc 16 | 0 | | | | | 0 | | 0 | | 0 | 0 |
| 126 | | Total 6310 | L124-125 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 127 | 6410 | Cable & Wire Facilities | L9 | 1,792,261 | 420,181 | 98,483 | 0 | 4,889 | 155,709 | 969 | 19,469 | 8,027 | 226 | 1,084,308 |
| 128 | | Total Plant Specific | L117,118,123,126-127 | 5,963,041 | 1,321,654 | 589,074 | 0 | 19,705 | 435,074 | 4,604 | 173,117 | 39,967 | 36,429 | 3,343,417 |

Plant Date: Average 6/30/2009
Expense Date: 12 Mo. Ending 6/30/2009

Rock Hill Telephone Company
Study No.:240542 0607

Attachment #3 - Form 20

PART 36

| Ln | Acct | Description | Allocation | Total Company | Interstate InterLATA Message | Interstate InterLATA P/L | Interstate IntraLATA Message | Interstate IntraLATA P/L | Intrastate InterLATA Message | Intrastate InterLATA P/L | Intrastate IntraLATA Message | Intrastate IntraLATA P/L | EAS | Local |
|--------------------------------------------|------|-------------------------------|-------------------|------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|---------|-----------|
| <u>Plant Non-Specific Expenses</u> | | | | | | | | | | | | | | |
| 129 | 6510 | Other Prop Plant & Equip | L15 | 80,035 | 17,816 | 7,643 | 0 | 261 | 5,923 | 60 | 2,214 | 523 | 453 | 45,142 |
| 130 | 6530 | Network Operations | L10 | 4,030,271 | 897,145 | 384,881 | 0 | 13,144 | 298,265 | 3,042 | 111,511 | 26,340 | 22,812 | 2,273,131 |
| 131 | 6540 | Access | Alloc 20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 131a | 6540 | Universal Service Assignment | Alloc 35 | 1,038,262 | 946,060 | | 0 | | 92,202 | | 0 | | | |
| | 6561 | <u>Depreciation</u> | | | | | | | | | | | | |
| 132 | | Dep - Support Assets | L3 | 1,989,829 | 442,939 | 190,024 | 0 | 6,490 | 147,260 | 1,502 | 55,055 | 13,005 | 11,263 | 1,122,291 |
| 133 | | Dep - COE Switching | L4 | 402,709 | 84,967 | | 0 | | 20,089 | | 4,444 | | 3,344 | 289,865 |
| 134 | | Dep - COE Operator | L5 | 151,942 | 0 | | 0 | | 0 | | 151,942 | | 0 | 0 |
| 135 | | Dep - COE Transmission | L6 | 1,266,488 | 281,004 | 331,113 | 0 | 9,055 | 89,878 | 2,335 | 13,493 | 20,760 | 19,671 | 499,179 |
| 136 | | Dep - IOT | L8 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 137 | | Dep - Cable & Wire Facilities | L9 | 3,291,491 | 771,664 | 180,864 | 0 | 8,979 | 285,961 | 1,779 | 35,755 | 14,741 | 415 | 1,991,333 |
| 138 | | Total 6561 | L132-137 | 7,102,459 | 1,580,574 | 702,001 | 0 | 24,524 | 543,188 | 5,616 | 260,689 | 48,506 | 34,693 | 3,902,668 |
| 139 | 6562 | Dep - Prop Held for Fut Use | L15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 140 | 6563 | Amort - Tangible Assets | L13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 141 | 6564 | Amort - Intangible Assets | L14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 142 | 6565 | Amort - Acquisition Adjust | L15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 143 | | Total Plant Non-Specific | L129-142 Less 138 | 12,251,027 | 3,441,595 | 1,094,525 | 0 | 37,929 | 939,578 | 8,718 | 374,414 | 75,369 | 57,958 | 6,220,941 |
| <u>Customer Operations Expenses</u> | | | | | | | | | | | | | | |
| 144 | 6610 | Marketing | Alloc 43 | 1,365,020 | 419,509 | 0 | 0 | 0 | 83,453 | 0 | 16,965 | 0 | 113,556 | 731,537 |
| 145 | 6621 | Operator | L50 | 296,177 | 0 | | 0 | | 0 | | 296,177 | | 0 | 0 |
| 146 | | Outside Operator Services | Alloc 42 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| | 6622 | <u>Directory</u> | | | | | | | | | | | | |
| 147 | | Classified | Alloc 22 | 364,686 | | | | | | | | | | 364,686 |
| 148 | | TWX | Alloc 23 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 149 | | Alpha | Alloc 24 | 202,512 | 37,886 | | 0 | | 8,605 | | 1,531 | | 0 | 154,490 |
| 150 | | Foreign | Alloc 25 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 151 | | Total 6622 | L147-150 | 567,198 | 37,886 | 0 | 0 | 0 | 8,605 | 0 | 1,531 | 0 | 0 | 519,176 |

Plant Date: Average 6/30/2009
Expense Date: 12 Mo. Ending 6/30/2009

Rock Hill Telephone Company
Study No.:240542 0607

Attachment #3 - Form 21

PART 36

| Ln | Acct | Description | Allocation | Total Company | Interstate InterLATA Message | Interstate InterLATA P/L | Interstate IntraLATA Message | Interstate IntraLATA P/L | Intrastate InterLATA Message | Intrastate InterLATA P/L | Intrastate IntraLATA Message | Intrastate IntraLATA P/L | EAS | Local |
|---------------------------------------------|------|-------------------------------|------------|------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|-----|---------|
| 6623 Commercial Operations | | | | | | | | | | | | | | |
| <u>Cat 1 - Local Business Office</u> | | | | | | | | | | | | | | |
| End User service order processing | | | | | | | | | | | | | | |
| 152 | | Presubscription | Alloc 26 | 163,967 | 163,967 | | | | | | | | | 0 |
| 153 | | Directory Advertising | Alloc 27 | 4,610 | | | | | | | | | | 4,610 |
| 154 | | All other | Alloc 28 | 596,273 | 15,639 | 4,115 | 0 | 0 | 18,932 | 494 | 27,328 | 5,104 | | 524,661 |
| 155 | | End User payment & collection | Alloc 21 | 454,381 | 126,994 | 0 | 0 | 0 | 51,712 | 0 | 5,156 | 13,641 | | 256,878 |
| 156 | | End User billing inquiry | Alloc 30 | 36,981 | 7,333 | 355 | 0 | 0 | 5,362 | 158 | 3,745 | 1,064 | | 18,964 |
| 157 | | IXC service order processing | Alloc 32 | 161,255 | 16,974 | 137,915 | 0 | 0 | 4,244 | 2,122 | 0 | 0 | | 0 |
| 158 | | IXC payment and collection | Alloc 33 | 10,894 | 6,428 | 1,856 | 0 | 0 | 2,484 | 126 | 0 | 0 | | 0 |
| 159 | | IXC billing inquiry | Alloc 34 | 5,017 | 418 | 837 | 0 | 0 | 3,762 | 0 | 0 | 0 | | 0 |
| 160 | | Future Use | | | | | | | | | | | | |
| 161 | | Total Category 1 | L152-160 | 1,433,378 | 337,753 | 145,078 | 0 | 0 | 86,496 | 2,900 | 36,229 | 19,809 | 0 | 805,113 |
| <u>Cat 2 - Revenue Accounting</u> | | | | | | | | | | | | | | |
| 162 | | Message Processing | Alloc 36 | 552,843 | 288,741 | | 0 | | 245,997 | | 18,105 | | 0 | 0 |
| 163 | | OB&C - Expense | Alloc 38 | 398,494 | 118,850 | | 0 | | 69,911 | | 69,911 | | 0 | 139,822 |
| 164 | | Future Use | | | | | | | | | | | | |
| 165 | | Future Use | | | | | | | | | | | | |
| 166 | | Future Use | | | | | | | | | | | | |
| 167 | | Carrier Access Billing | Alloc 44 | 99,754 | 49,876 | | 0 | | 24,939 | | 24,939 | | | 0 |
| 168 | | Subscriber Line Charge | Alloc 29 | 20,973 | 20,973 | | 0 | | 0 | | 0 | | | 0 |
| 169 | | Total Category 2 | L162-168 | 1,072,064 | 478,440 | 0 | 0 | 0 | 340,847 | 0 | 112,955 | 0 | 0 | 139,822 |
| 170 | | Subtotal Categories 1 & 2 | L161,169 | 2,505,442 | 816,193 | 145,078 | 0 | 0 | 427,343 | 2,900 | 149,184 | 19,809 | 0 | 944,935 |

Plant Date: Average 6/30/2009
Expense Date: 12 Mo. Ending 6/30/2009

Rock Hill Telephone Company
Study No.:240542 0607

Attachment #3 - Form 22

PART 36

| Ln | Acct | Description | Allocation | Total Company | Interstate InterLATA Message | Interstate InterLATA P/L | Interstate IntraLATA Message | Interstate IntraLATA P/L | Intrastate InterLATA Message | Intrastate InterLATA P/L | Intrastate IntraLATA Message | Intrastate IntraLATA P/L | EAS | Local |
|---------------------------------------------|------|----------------------------------------------------|-------------------------------------|------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|---------|------------|
| <u>Category 3 - Other Commercial</u> | | | | | | | | | | | | | | |
| 171 | | Telcom Relay Service | Alloc 45 | 37,980 | 37,980 | | 0 | | 0 | | 0 | | | 0 |
| 172 | | Other | L170 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 173 | | Total Commercial Operations | L170-172 | 2,543,422 | 854,173 | 145,078 | 0 | 0 | 427,343 | 2,900 | 149,184 | 19,809 | 0 | 944,935 |
| 174 | | Total Customer Operations | L144-146,151,173 | 4,771,817 | 1,311,568 | 145,078 | 0 | 0 | 519,401 | 2,900 | 463,857 | 19,809 | 113,556 | 2,195,648 |
| 175 | | Total Big Three Expenses | L123,126-127,130,174 (less L119) | 12,609,947 | 3,050,620 | 913,218 | 0 | 25,820 | 1,093,243 | 8,919 | 688,855 | 72,031 | 160,598 | 6,596,643 |
| <u>Corporate Operations Expenses</u> | | | | | | | | | | | | | | |
| 176 | 6710 | Executive & Planning | L175 | 1,284,487 | 310,745 | 93,023 | 0 | 2,630 | 111,361 | 909 | 70,169 | 7,337 | 16,359 | 671,954 |
| | 6720 | General & Administrative | | | | | | | | | | | | |
| 177 | | Other Direct | Alloc 46 | 46,647 | 46,647 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 178 | | Direct to EAS | Alloc 31 | 0 | | | | | | | | | 0 | 0 |
| 179 | | Other | L175 | 6,327,860 | 1,530,847 | 458,266 | 0 | 12,957 | 548,606 | 4,476 | 345,678 | 36,146 | 80,590 | 3,310,294 |
| 180 | | Total 6720 | L177-179 | 6,374,507 | 1,577,494 | 458,266 | 0 | 12,957 | 548,606 | 4,476 | 345,678 | 36,146 | 80,590 | 3,310,294 |
| 181 | | Total Corporate Operations | L176,180 | 7,658,994 | 1,888,239 | 551,289 | 0 | 15,587 | 659,967 | 5,385 | 415,847 | 43,483 | 96,949 | 3,982,248 |
| 182 | | Total Operating Expenses | L128,143,174,181 | 30,644,879 | 7,963,056 | 2,379,966 | 0 | 73,221 | 2,554,020 | 21,607 | 1,427,235 | 178,628 | 304,892 | 15,742,254 |
| <u>Operating Taxes</u> | | | | | | | | | | | | | | |
| 183 | 7100 | Other Operating Income Exp | L15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 184 | 7240 | Ad Valorem Taxes - Allocated | L15 | 2,035,469 | 453,099 | 194,382 | 0 | 6,638 | 150,637 | 1,536 | 56,318 | 13,303 | 11,521 | 1,148,035 |
| 185 | 7240 | Ad Valorem Taxes - Direct | Alloc 40 | 18,254 | 18,254 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 186 | | Total 7240 | L183-185 | 2,053,723 | 471,353 | 194,382 | 0 | 6,638 | 150,637 | 1,536 | 56,318 | 13,303 | 11,521 | 1,148,035 |
| 187 | 7370 | Special Charges | L181 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 188 | | Total Operating Exp & Taxes | L182,186,187 | 32,698,602 | 8,434,409 | 2,574,348 | 0 | 79,859 | 2,704,657 | 23,143 | 1,483,553 | 191,931 | 316,413 | 16,890,289 |
| 189 | | Total Operating Exp & Taxes (Less Depreciation) | L188 Less 138-142 | 25,596,143 | 6,853,835 | 1,872,347 | 0 | 55,335 | 2,161,469 | 17,527 | 1,222,864 | 143,425 | 281,720 | 12,987,621 |

Plant Date: Average 6/30/2009
Expense Date: 12 Mo. Ending 6/30/2009

Rock Hill Telephone Company
Study No.:240542 0607

Attachment #3 - Form 23

PART 36

| Ln | Acct | Description | Allocation | Total Company | Interstate InterLATA Message | Interstate InterLATA P/L | Interstate IntraLATA Message | Interstate IntraLATA P/L | Intrastate InterLATA Message | Intrastate InterLATA P/L | Intrastate IntraLATA Message | Intrastate IntraLATA P/L | EAS | Local |
|------------------------------------------|------|---------------------------------------------------------------|-------------------|------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|---------|------------|
| <u>Tax Adjustments</u> | | | | | | | | | | | | | | |
| 190 | 7210 | Investment Tax Credits | L15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 191 | | TRA-86 Amortization | L15 | | | | | | | | | | | |
| 192 | | Total | L190-191 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 193 | 7340 | AFUDC | L17 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 194 | | FIT Adjustments - Addbacks | L15 | (51,564) | (11,478) | (4,924) | 0 | (168) | (3,816) | (39) | (1,427) | (337) | (292) | (29,083) |
| 195 | | FIT Adjustments - Deductions | L15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 196 | | Total FIT Adjustments | L194-195 | (51,564) | (11,478) | (4,924) | 0 | (168) | (3,816) | (39) | (1,427) | (337) | (292) | (29,083) |
| 197 | | SIT Adjustments - Addbacks | L15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 198 | | SIT Adjustments - Deductions | L15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 199 | | Total SIT Adjustments | L197-198 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 200 | 7500 | Fixed Charges | L41 | 23,798 | 5,295 | 2,267 | 0 | 79 | 1,799 | 18 | 807 | 157 | 120 | 13,256 |
| 201 | 7540 | Interest On Customer Dep | L41 | 7,000 | 1,558 | 667 | 0 | 23 | 529 | 5 | 238 | 46 | 35 | 3,899 |
| <u>Rent Revenues Account 5240</u> | | | | | | | | | | | | | | |
| 202 | 2110 | General Support Facilities | L3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 203 | 2210 | COE - Switching | L4 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 204 | 2220 | COE - Operator Systems | L5 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 205 | 2230 | COE - Transmission | L6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 206 | 2310 | Information Orig /Term | L8 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 207 | 2410 | Cable & Wire Facilities | L9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 208 | | Total 5240 | L202-207 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 209 | | Total Operating Exp & Taxes (Including 7540 / Net of 5240) | L188+201 Less 208 | 32,705,602 | 8,435,967 | 2,575,015 | 0 | 79,882 | 2,705,186 | 23,148 | 1,483,791 | 191,977 | 316,448 | 16,894,188 |

Plant Date: Average 6/30/2009
Expense Date: 12 Mo. Ending 6/30/2009

Rock Hill Telephone Company
Study No.:240542 0607

Attachment #3 - Form 12

LOOPS / CIRCUITS

| | Total Company | Message | Interstate InterLATA P/L | Interstate IntraLATA P/L | Intrastate InterLATA P/L | Intrastate IntraLATA P/L | Local P/L | Total P/L |
|-----------------------------------------|------------------|-----------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------|--------------|
| 1 Loops | 48,461 | 47,986 | 231 | 103 | 25 | 104 | 12 | 475 |
| 2 Circuits | 6,118 | 5,448 | 181 | 155 | 75 | 259 | 0 | 670 |
| 3 Circuit Miles | 47,667.90 | 37,944.28 | 2,345.90 | 1,670.99 | 1,396.68 | 4,310.05 | 0.00 | 9,723.62 |
| 4 Wideband Channels | 82,404 | 0 | 77,292 | 1,140 | 60 | 3,912 | 0 | 82,404 |
| 5 STP Circuit Miles | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6 Percent of STP Circuit Miles to Total | 0.000000 | | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |

COMMERCIAL ALLOCATORS

| | Total Company | Interstate InterLATA Message | Interstate InterLATA P/L | Interstate IntraLATA Message | Interstate IntraLATA P/L | Intrastate InterLATA Message | Intrastate InterLATA P/L | Intrastate IntraLATA Message | Intrastate IntraLATA P/L | EAS | Local |
|---------------------------|------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|---------|-----------|
| 7 Billed Messages | 1,616,193 | 844,112 | | 0 | | 719,152 | | 52,929 | | 0 | 0 |
| 8 Other Units | 1,000,000 | 0 | | 0 | | 0 | | 1,000,000 | | 0 | 0 |
| 9 Information Units | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 10 Future Use | | | | | | | | | | | |
| 11 TWX Connections | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 TWX Minutes of Use | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 Foreign Directory Cost | 0 | 0 | | 0 | | 0 | | 0 | | 0 | |
| 14 Marketing Billing | 2,595,114 | 797,551 | 0 | 0 | 0 | 158,658 | 0 | 32,253 | 0 | 215,888 | 1,390,764 |
| 15 OB&C Expense | 398,494 | 118,850 | | 0 | | 69,911 | | 69,911 | | 0 | 139,822 |

FIXED CHARGES / TAXES

| | Total Company |
|-------------------------------------------------|------------------|
| 16 Account 7210 - Amort of Inv Tax Credit | 0 |
| 17 Account 7340 - AFUDC | 0 |
| 18 Account 7500 - Fixed Charges | 23,798 |
| 19 Account 7540 - Interest on Customer Deposits | 7,000 |
| 20 FIT Adjustment - Addbacks | 51,564 |
| 21 FIT Adjustment - Deducts | 0 |
| 22 SIT Adjustment - Addbacks | 0 |
| 23 SIT Adjustment - Deducts | 0 |
| 24 Account 7100 | 0 |

MISCELLANEOUS DATA

| | Total Company |
|------------------------------------------------------------------|------------------|
| 25 STP Portion of COE Category 2 | 0.000000 |
| 26 DS1/VG Multiplexer, Account 2230, Category 4.23 | 0.000000 |
| 27 Account 6210, Common Channel Signalling Expense to Total 6210 | 0.392389 |

Plant Date: Average 6/30/2009
Expense Date: 12 Mo. Ending 6/30/2009

Rock Hill Telephone Company
Study No.:240542 0607

Attachment #3 - Form 13

TRAFFIC FACTORS

| | Interstate InterLATA | Interstate IntraLATA | State InterLATA | State IntraLATA | EAS | Local | Total |
|------------------------------------------|-------------------------|-------------------------|--------------------|--------------------|----------|----------|----------|
| 1 Tandem Switching Factor | | | | | | | |
| 2 Weighted Dem | 0.187598 | 0.000000 | 0.042552 | 0.007720 | 0.000000 | 0.762130 | 1.000000 |
| 3 Wideband Exch Line xDSL Circuit Factor | 1.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 1.000000 |
| 4 Exchange Trunk Toll Factor | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| 5 Subscriber Plant Factor | 0.250000 | 0.000000 | 0.092718 | 0.011577 | 0.000000 | 0.645705 | 1.000000 |
| 6 Conversation Minute Factor | 0.697425 | 0.000000 | 0.145702 | 0.036145 | 0.120728 | | 1.000000 |
| 7 Conversation Minute Miles Factor | 0.663664 | 0.000000 | 0.156699 | 0.047946 | 0.131691 | | 1.000000 |
| 8 Host Remote Factor | 0.278707 | 0.000000 | 0.032223 | 0.010463 | 0.000000 | 0.678607 | 1.000000 |
| 9 Subscriber Line Usage Factor | 0.187081 | 0.000000 | 0.042493 | 0.007561 | 0.000000 | 0.762865 | 1.000000 |
| 10 Exchange Trunk Special Factor | 1.000000 | 0.000000 | 0.000000 | 0.000000 | | 0.000000 | 1.000000 |
| 11 Equal Access Factor | 0.814905 | 0.000000 | 0.185095 | 0.000000 | 0 | | 1.000000 |
| 12 Coinless Pay MOU Factor | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| 13 IOT Category 2 Factor | | | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| 14 Wideband Conversation Minute Miles | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | | 0.000000 |
| 15 Carrier Access Billing Factor | 0.500000 | 0.000000 | 0.250000 | 0.250000 | | | 1.000000 |
| 16 Service Observing BD Factor | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |

Plant Date: Average 12/31/2007
Expense Date: 12 Mo. Ending 12/31/2007

Rock Hill Telephone Company
Study No.:240542 05

Attachment #4 - Form 1

SUMMARY DEVELOPMENT OF INTERSTATE REVENUE REQUIREMENT
CALCULATED AT 11.25 % RATE OF RETURN

| | Source | Common Line | Local Switching | Traffic Sensitive Information | Transport | Special Access | WBI | Total Access | Total Company |
|------------------------------------|--------------------------|-------------|-----------------|----------------------------------|-----------|----------------|-----------|-----------------|------------------|
| 1. Plant in Service | Part 69, Form 1, Ln 18 | 27,387,570 | 6,043,647 | 0 | 4,276,467 | 13,481,020 | 2,200,008 | 53,388,712 | 168,151,572 |
| 2. Plant Under Construction | Part 69, Form 1, Ln 20 | 172,985 | 38,173 | 0 | 27,011 | 85,149 | 13,896 | 337,214 | 1,062,076 |
| 3. Net Investment | Part 69, Form 2, Ln 43 | 9,340,963 | 1,443,644 | 0 | 1,192,796 | 4,247,896 | 660,750 | 16,886,049 | 53,776,790 |
| 4. Rate of Return | 11.25 % Authorized | 0.1125000 | 0.1125000 | 0.1125000 | 0.1125000 | 0.1125000 | 0.1125000 | | |
| 5. Return | (Line 3 x 4) | 1,050,858 | 162,410 | 0 | 134,190 | 477,888 | 74,334 | 1,899,680 | |
| 6. AFUDC | Part 69, Form 10, Ln 192 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7. Net Return | (Lines 5 - 6) | 1,050,858 | 162,410 | 0 | 134,190 | 477,888 | 74,334 | 1,899,680 | |
| 8. Fixed Charges | Part 69, Form 10, Ln 199 | 230,912 | 50,956 | 0 | 36,056 | 113,662 | 18,549 | 450,135 | 1,435,357 |
| 9. Investment Tax Credit | Part 69, Form 10, Ln 191 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10. Other FIT Adjustments | Part 69, Form 10, Ln 195 | (8,398) | (1,853) | 0 | (1,311) | (4,134) | (675) | (16,371) | (51,564) |
| 11. Subject to FIT | (Lines 5-8-9-10) | 828,344 | 113,307 | 0 | 99,445 | 368,360 | 56,460 | 1,465,916 | |
| 12. Federal Income Tax @ 53.84615% | | 446,031 | 61,011 | 0 | 53,547 | 198,348 | 30,402 | 789,339 | |
| 13. Other SIT Adjustments | Part 69, Form 10, Ln 198 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14. Subject to SIT | (Lines 11+12-13) | 1,274,375 | 174,318 | 0 | 152,992 | 566,708 | 86,862 | 2,255,255 | |
| 15. State Income Tax @ 5.26316% | | 67,072 | 9,175 | 0 | 8,052 | 29,827 | 4,572 | 118,698 | |
| 16. Return + FIT + SIT | (Lines 5-9+12+15-6) | 1,563,961 | 232,596 | 0 | 195,789 | 706,063 | 109,308 | 2,807,717 | |
| 17. Expenses and Taxes | Part 69, Form 10, Ln 208 | 5,952,315 | 894,132 | 52,099 | 801,614 | 2,291,877 | 308,842 | 10,300,879 | 33,750,633 |
| 18. Subtotal | (Lines 16+17) | 7,516,276 | 1,126,728 | 52,099 | 997,403 | 2,997,940 | 418,150 | 13,108,596 | |
| 19. Gross Receipts Tax @ 0.30000% | | 22,549 | 3,380 | 156 | 2,992 | 8,994 | 1,254 | 39,326 | |
| 20. Subtotal | (Line 18+19) | 7,538,825 | 1,130,108 | 52,255 | 1,000,395 | 3,006,934 | 419,404 | 13,147,921 | |
| 21. Psc Fee @ 0.00000% | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 22. Total Revenue Requirement | (Lines16+17+19+21) | 7,538,825 | 1,130,108 | 52,255 | 1,000,395 | 3,006,934 | 419,404 | 13,147,921 | |

Plant Date: Average 12/31/2007
Expense Date: 12 Mo. Ending 12/31/2007

Rock Hill Telephone Company
Study No.:240542 05

Attachment #4 - Form 2

SUMMARY DEVELOPMENT OF INTERSTATE REVENUE REQUIREMENT
CALCULATED AT 11.25 % RATE OF RETURN

| Source | Common Line | Local Switching | Traffic Sensitive Information | Transport | Special Access | WBI | Total Access | Total Company |
|------------------------------------------------------------------------------------------------------------------|------------------|------------------|----------------------------------|------------------|------------------|----------------|-------------------|------------------|
| 22. Total Revenue Requirement (Lines16+17+19+21) | 7,538,825 | 1,130,108 | 52,255 | 1,000,395 | 3,006,934 | 419,404 | 13,147,921 | |
| 23. Revenue attributable to Local Switching Support per NECA Forms | | 0 | | | | | | |
| 24. Total Revenue Requirement Subject to MAG Adjustments (Line 22 + Line 23) | 7,538,825 | 1,130,108 | 52,255 | 1,000,395 | 3,006,934 | 419,404 | 13,147,921 | |
| 25. Adjustment for Line Port Re-allo Factor: >>> 20.4821% (Based on FCC Proxy)(Line 24 * Factor) | 231,470 | (231,470) | | | | | | 0 |
| 26. USAC Charges included in line 22 | (920,372) | | | | | | (920,372) | |
| 27. TIC Revenues for 12 Months Ending 6/30/01 | | | | (18,495) | | | (18,495) | |
| 28. Subtotal for Re-Allocation of TIC Revenue (Line24 + 25 + 26 + 27) | 6,849,923 | 898,638 | 52,255 | 981,900 | 3,006,934 | 419,404 | 12,209,054 | |
| 29. TIC Revenue Re-Allocation (Total Allocated on Line 28) | 10,377 | 1,361 | 79 | 1,487 | 4,555 | 635 | 18,495 | |
| 30. Total Revised Revenue Requirement With MAG Adjustments (Line 22 + 25 + 27 +29) | 7,780,672 | 899,999 | 52,334 | 983,387 | 3,011,489 | 420,039 | 13,147,921 | |

PART 69

| Ln | Acct | Description | Allocation | Total Interstate | Common Line | | Switched Access | | Special Access | B&C | IX | WBI |
|----|------|---------------------------------------|----------------------------|---------------------|-------------|-------------|-----------------|-------------|-------------------|------------|----|-----------|
| | | | | | BFP | Pay / Other | Local Sw | Information | | | | |
| 1 | 2111 | Land | L10 | 909,707 | 466,665 | 0 | 102,980 | 0 | 72,868 | 229,707 | 0 | 37,487 |
| 2 | | General Support | L10 | 12,119,762 | 6,217,247 | 0 | 1,371,967 | 0 | 970,800 | 3,060,324 | 1 | 499,423 |
| 2a | | General Purpose Computer | L180a | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 2110 | Land & General Support | L1-2 | 13,029,469 | 6,683,912 | 0 | 1,474,947 | 0 | 1,043,668 | 3,290,031 | 0 | 536,910 |
| 4 | 2210 | COE - Switching | L48 | 5,466,466 | | | 4,566,941 | | 899,525 | | 0 | 0 |
| 5 | 2220 | COE - Operator Systems | L53 | 2 | | | 0 | 0 | 0 | | 2 | 0 |
| 6 | 2230 | COE - Transmission | L63 | 15,314,653 | 4,881,757 | | 0 | 0 | 2,299,872 | 6,652,969 | 0 | 1,480,055 |
| 7 | | Total COE | L4-6 | 20,781,121 | 4,881,757 | | 4,566,941 | 0 | 3,199,397 | 6,652,969 | 2 | 1,480,055 |
| 8 | 2310 | Information Orig/Term | L69 | 0 | 0 | 0 | | | | | | |
| 9 | 2410 | Cable & Wire Facilities | L76 | 19,562,589 | 15,813,931 | | 0 | 0 | 32,158 | 3,534,097 | 0 | 182,403 |
| 10 | | Total COE, IOT & C&WF | L7-9 | 40,343,710 | 20,695,688 | 0 | 4,566,941 | 0 | 3,231,555 | 10,187,066 | 2 | 1,662,458 |
| 11 | | COE, IOT & C&WF (excl CL,B&C,IX) | L10 Less CL,B&C,IX | 19,648,020 | | | 4,566,941 | 0 | 3,231,555 | 10,187,066 | | 1,662,458 |
| 12 | | Total GSF, COE, IOT, C&WF | L3,10 | 53,373,179 | 27,379,600 | 0 | 6,041,888 | 0 | 4,275,223 | 13,477,097 | 0 | 3 |
| 13 | | GSF, COE, IOT, C&WF (CL, LS, TR only) | L12 Less Inf, Spl, B&C, IX | 37,696,711 | 27,379,600 | 0 | 6,041,888 | | 4,275,223 | | | 2,199,368 |
| 14 | 2680 | Capital Leases | L83 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 2680 | Leasehold Improvements | L12 | 15,536 | 7,970 | 0 | 1,759 | 0 | 1,244 | 3,923 | 0 | 640 |
| 16 | 2680 | Amortizable Tangibles | L14-15 | 15,536 | 7,970 | 0 | 1,759 | 0 | 1,244 | 3,923 | 0 | 640 |
| 17 | 2690 | Intangibles | L12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 2001 | Plant In Service | L3,10,16,17 | 53,388,715 | 27,387,570 | 0 | 6,043,647 | 0 | 4,276,467 | 13,481,020 | 0 | 3 |
| 19 | 2002 | Prop Held For Future Use | L18 | 75,791 | 38,879 | 0 | 8,580 | 0 | 6,071 | 19,138 | 0 | 3,123 |
| 20 | 2003 | Plant Under Construction | L18 | 337,214 | 172,985 | 0 | 38,173 | 0 | 27,011 | 85,149 | 0 | 13,896 |
| 21 | 2005 | Plant Acquisition Adjustment | L18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | 1220 | Material & Supplies | L12 | 607,710 | 311,746 | 0 | 68,793 | 0 | 48,678 | 153,451 | 0 | 25,042 |
| 23 | 1402 | Class B RTB Stock | L12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 1410 | Other Noncurrent Assets | L12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 1438 | Deferred Maint & Retirements | L90 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 1439 | Def Non-Capital Equal Access | Direct | 0 | | | 0 | | | | | |
| 27 | 1500 | Other Jurisdictional Assets | L12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Plant Date: Average 12/31/2007
Expense Date: 12 Mo. Ending 12/31/2007

Rock Hill Telephone Company
Study No.:240542 05

Attachment #5 - Form 4

PART 69

| Ln | Acct | Description | Allocation | Total Interstate | Common Line | | Switched Access | | | Special Access | B&C | IX | WBI |
|----|------|--------------------------------|-------------------------------|---------------------|-------------|-------------|-----------------|-------------|-----------|-------------------|-----|----|-----------|
| | | | | | BFP | Pay / Other | Local Sw | Information | Transport | | | | |
| 28 | CWC | Cash Working Capital | L12 | 446,646 | 229,122 | 0 | 50,561 | 0 | 35,777 | 112,781 | 0 | 0 | 18,405 |
| 29 | 3100 | Depreciation Reserve | L97 | 37,514,882 | 18,565,860 | 0 | 4,714,588 | 0 | 3,164,750 | 9,488,715 | 0 | 1 | 1,580,968 |
| 30 | 3200 | Res - Prop Held for Future Use | L12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | | Res - Capital Leases | L14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | | Res - Leasehold Improvements | L15 | 15,536 | 7,970 | 0 | 1,759 | 0 | 1,244 | 3,923 | 0 | 0 | 640 |
| 33 | 3400 | Res - Tangible Assets | L31-32 | 15,536 | 7,970 | 0 | 1,759 | 0 | 1,244 | 3,923 | 0 | 0 | 640 |
| 34 | 3500 | Res - Intangible | L12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 3600 | Res - Plant Acquisiton Adj | L21 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | | Total Reserves | L29,30,33-35 | 37,530,418 | 18,573,830 | 0 | 4,716,347 | 0 | 3,165,994 | 9,492,638 | 0 | 1 | 1,581,608 |
| 37 | 4040 | Customer Deposits | L12 | 64,127 | 32,895 | 0 | 7,259 | 0 | 5,137 | 16,193 | 0 | 0 | 2,643 |
| 38 | 4100 | Current Deferred Op Taxes | L104 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 4310 | Other Long Term Liabilities | L12 | 732,829 | 375,930 | 0 | 82,957 | 0 | 58,700 | 185,044 | 0 | 0 | 30,198 |
| 40 | 4340 | Non-Current Def Oper Taxes | L111 | (357,349) | (183,316) | 0 | (40,453) | 0 | (28,623) | (90,232) | 0 | 0 | (14,725) |
| 41 | 4360 | Other Deferred Credits | L12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 4370 | Oth Juris Liab & Def Credits | L12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | | Net Investment | L18-28 Less L36-42 | 16,886,051 | 9,340,963 | 0 | 1,443,644 | 0 | 1,192,796 | 4,247,896 | 0 | 2 | 660,750 |
| 44 | | Total 2001 Less Associated Res | L18-22, 27 Less 36, 38, 40-42 | 17,236,361 | 9,520,666 | 0 | 1,483,299 | 0 | 1,220,856 | 4,336,352 | 0 | 2 | 675,186 |

Plant Date: Average 12/31/2007
Expense Date: 12 Mo. Ending 12/31/2007

Rock Hill Telephone Company
Study No.:240542 05

Attachment #5 - Form 5

PART 69

| Ln | Acct | Description | Allocation | Total Interstate | Common Line | | Switched Access | | Special Access | B&C | IX | WBI |
|---------------------------------------------|------|------------------------------------|-----------------|---------------------|-------------|-------------|-----------------|-------------|-------------------|-----------|----|-----------|
| | | | | | BFP | Pay / Other | Local Sw | Information | | | | |
| Central Office Switching - Acct 2210 | | | | | | | | | | | | |
| 45 | 2210 | Cat 2 - Tandem Switching | Alloc 1 | 899,525 | | | 0 | | 899,525 | | 0 | 0 |
| 46 | 2210 | Cat 3 - Local Switching | Direct | 4,566,941 | | | 4,566,941 | | | | | |
| 47 | 2210 | Cat 5 - Equal Access | Direct | 0 | | | 0 | | | | | |
| 48 | | Total 2210 | L45-47 | 5,466,466 | | | 4,566,941 | | 899,525 | | 0 | 0 |
| Central Office Operator Systems - Acct 2220 | | | | | | | | | | | | |
| 2220 | | Cat 1 - Operator Systems | | | | | | | | | | |
| 49 | | Intercept Boards | Direct | 0 | | | 0 | | | | | |
| 50 | | Information Boards | Direct | 0 | | | | 0 | | | | |
| 51 | | Service Observing Boards | L54 | 0 | | | 0 | 0 | 0 | | 0 | 0 |
| 52 | | Other Boards (Loc,Toll, TSPS, etc) | Direct | 2 | | | | | | | 2 | |
| 53 | | Total 2220 | L49-52 | 2 | | | 0 | 0 | 0 | | 2 | 0 |
| 54 | | Total COE Cats 1-3 (excl Svc Obs) | L45,46,49,50,52 | 5,466,468 | | | 4,566,941 | 0 | 899,525 | | 2 | 0 |
| Central Office Transmission - Acct 2230 | | | | | | | | | | | | |
| 55 | 2230 | Cat 4.11 - Wdbd Exch Ln xDSL Cir | Direct | 1,480,055 | | | | | 0 | 0 | 0 | 1,480,055 |
| 56 | 2230 | Cat 4.122 - Exch Trunk Toll | L71 | 0 | | | | | 0 | | | |
| 57 | 2230 | Cat 4.123 - Exch Trunk Spl | L72 | 0 | | | | | | 0 | | |
| 58 | 2230 | Cat 4.13 - Exch Ln Circuit | L70 | 5,013,998 | 4,881,757 | | | | | 132,241 | | |
| 59 | 2230 | Cat 4.21 - IX Cct - Other Co | Direct | 0 | | | | | | | 0 | |
| 60 | 2230 | Cat 4.22 - IX Cct - Wdbd | L73 | 6,336,773 | | | | 0 | 6,336,773 | | | |
| 61 | 2230 | Cat 4.23 - IX Cct - Other | Alloc 2 | 2,470,982 | | | 0 | 0 | 2,287,027 | 183,955 | 0 | 0 |
| 62 | 2230 | Cat 4.3 - Host / Remote | L75 | 12,845 | | | | | 12,845 | | | |
| 63 | | Total 2230 | L55-62 | 15,314,653 | 4,881,757 | | 0 | 0 | 2,299,872 | 6,652,969 | 0 | 1,480,055 |

Plant Date: Average 12/31/2007
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Rock Hill Telephone Company
Study No.:240542 05

Attachment #5 - Form 6

PART 69

| Ln | Acct | Description | Allocation | Total Interstate | Common Line | | Switched Access | | | Special Access | B&C | IX | WBI |
|----------------------------------------------------------|------|----------------------------------|---------------------|---------------------|-------------|-------------|-----------------|-------------|-----------|-------------------|-----|----|---------|
| | | | | | BFP | Pay / Other | Local Sw | Information | Transport | | | | |
| <u>Information Origination / Termination - Acct 2310</u> | | | | | | | | | | | | | |
| 64 | 2351 | Cat 1 - Pub Tel (Less Coinless) | Direct | 0 | | 0 | | | | | | | |
| 65 | 2351 | Cat 1 - Pub Tel (Coinless) | Direct | 0 | | 0 | | | | | | | |
| 66 | 2362 | Cat 1 - Other Terminal Equip | Per CFR Part 69.303 | 0 | | 0 | | | | | | | |
| 67 | | Total Category 1 | L64-66 | 0 | | 0 | | | | | | | |
| 68 | | Cat 2 - Customer Premise Equip | Direct | 0 | 0 | | | | | | | | |
| 69 | | Total 2310 | L67-68 | 0 | 0 | 0 | | | | 0 | | | |
| <u>Cable and Wire Facilities - Acct 2410</u> | | | | | | | | | | | | | |
| 70 | 2410 | Cat 1 - Exch Ln CWF | Direct | 16,242,311 | 15,813,931 | | | | | 428,380 | | | |
| 71 | 2410 | Cat 2.2 - Exch Trk CWF - Toll | Direct | 0 | | | | | 0 | | | | |
| 72 | 2410 | Cat 2.3 - Exch Trk CWF - Spl | Direct | 182,403 | | | | | | 0 | | 0 | 182,403 |
| 73 | 2410 | Cat 2.4 - Exch Trk CWF - Wb | Direct | 3,103,511 | | | | | 0 | 3,103,511 | | | |
| 74 | 2410 | Cat 3 - IX C&WF | Alloc 3 | 25,428 | | | 0 | 0 | 23,222 | 2,206 | | 0 | 0 |
| 75 | 2410 | Cat 4 - Host / Remote C&WF | Direct | 8,936 | | | | | 8,936 | | | | |
| 76 | | Total 2410 | L70-75 | 19,562,589 | 15,813,931 | | 0 | 0 | 32,158 | 3,534,097 | | 0 | 182,403 |

Plant Date: Average 12/31/2007
Expense Date: 12 Mo. Ending 12/31/2007

Rock Hill Telephone Company
Study No.:240542 05

Attachment #5 - Form 7

PART 69

| Ln | Acct | Description | Allocation | Total Interstate | Common Line | | Switched Access | | Special Access | B&C | IX | WBI |
|-----------------------------------------------------|------------|----------------------------|------------|---------------------|-------------|-------------|-----------------|-------------|-------------------|-----------|----|-----------|
| | | | | | BFP | Pay / Other | Local Sw | Information | | | | |
| <u>Tangible Assets - Capital Leases - Acct 2680</u> | | | | | | | | | | | | |
| 77 | 2110 | General Support Facilities | L3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 78 | 2210 | COE - Switching | L4 | 0 | | | 0 | | 0 | | 0 | 0 |
| 79 | 2220 | COE - Operator Systems | L5 | 0 | | | 0 | 0 | 0 | | 0 | 0 |
| 80 | 2230 | COE - Transmission | L6 | 0 | 0 | | 0 | 0 | 0 | | 0 | 0 |
| 81 | 2310 | Information Orig /Term | L8 | 0 | 0 | 0 | | | | | | |
| 82 | 2410 | Cable & Wire Facilities | L9 | 0 | 0 | | 0 | 0 | 0 | | 0 | 0 |
| 83 | Total 2681 | | L77-82 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>Deferred Maint & Retirements Acct 1438</u> | | | | | | | | | | | | |
| 84 | 2110 | General Support Facilities | L3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 85 | 2210 | COE - Switching | L4 | 0 | | | 0 | | 0 | | 0 | 0 |
| 86 | 2220 | COE - Operator Systems | L5 | 0 | | | 0 | 0 | 0 | | 0 | 0 |
| 87 | 2230 | COE - Transmission | L6 | 0 | 0 | | 0 | 0 | 0 | | 0 | 0 |
| 88 | 2310 | Information Orig /Term | L8 | 0 | 0 | 0 | | | | | | |
| 89 | 2410 | Cable & Wire Facilities | L9 | 0 | 0 | | 0 | 0 | 0 | | 0 | 0 |
| 90 | Total 1438 | | L84-89 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>Accumulated Depreciation - Acct 3100</u> | | | | | | | | | | | | |
| 91 | 2110 | General Support Facilities | L2+L2a | 5,363,149 | 2,751,212 | 0 | 607,113 | 0 | 429,591 | 1,354,232 | 0 | 221,001 |
| 92 | 2210 | COE - Switching | L4 | 4,916,502 | | | 4,107,475 | | 809,027 | | 0 | 0 |
| 93 | 2220 | COE - Operator Systems | L5 | 1 | | | 0 | 0 | 0 | | 1 | 0 |
| 94 | 2230 | COE - Transmission | L6 | 12,666,474 | 4,037,613 | | 0 | 0 | 1,902,183 | 5,502,551 | 0 | 1,224,127 |
| 95 | 2310 | Information Orig /Term | L8 | 0 | 0 | 0 | | | | | | |
| 96 | 2410 | Cable & Wire Facilities | L9 | 14,568,756 | 11,777,035 | | 0 | 0 | 23,949 | 2,631,932 | 0 | 135,840 |
| 97 | Total 3100 | | L91-96 | 37,514,882 | 18,565,860 | 0 | 4,714,588 | 0 | 3,164,750 | 9,488,715 | 0 | 1,580,968 |

Plant Date: Average 12/31/2007
Expense Date: 12 Mo. Ending 12/31/2007

Rock Hill Telephone Company
Study No.:240542 05

Attachment #5 - Form 8

PART 69

| Ln | Acct | Description | Allocation | Total Interstate | Common Line | | Switched Access | | Special Access | B&C | IX | WBI |
|------------------------------------------------------------|----------------------|--------------------------------|----------------------|---------------------|-------------|-------------|-----------------|-------------|-------------------|----------|--------|----------|
| | | | | | BFP | Pay / Other | Local Sw | Information | | | | |
| Net Current Deferred Operating Income Taxes - Acct 4100 | | | | | | | | | | | | |
| 98 | 2110 | General Support Facilities | L2+L2a | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 2210 | COE - Switching | L4 | 0 | | | 0 | 0 | | | 0 | 0 |
| 100 | 2220 | COE - Operator Systems | L5 | 0 | | | 0 | 0 | | | 0 | 0 |
| 101 | 2230 | COE - Transmission | L6 | 0 | 0 | | 0 | 0 | 0 | | 0 | 0 |
| 102 | 2310 | Information Orig /Term | L8 | 0 | 0 | 0 | | | | | | |
| 103 | 2410 | Cable & Wire Facilities | L9 | 0 | 0 | | 0 | 0 | 0 | | 0 | 0 |
| 104 | Total 4100 | | L98-103 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net Noncurrent Deferred Operating Income Taxes - Acct 4340 | | | | | | | | | | | | |
| 105 | 2110 | General Support Facilities | L2+L2a | (82,635) | (42,391) | 0 | (9,354) | 0 | (6,619) | (20,866) | 0 | (3,405) |
| 106 | 2210 | COE - Switching | L4 | (37,224) | | | (31,099) | | (6,125) | | 0 | 0 |
| 107 | 2220 | COE - Operator Systems | L5 | 0 | | | 0 | 0 | 0 | | 0 | 0 |
| 108 | 2230 | COE - Transmission | L6 | (104,280) | (33,241) | | 0 | 0 | (15,660) | (45,301) | 0 | (10,078) |
| 109 | 2310 | Information Orig /Term | L8 | 0 | 0 | 0 | | | | | | |
| 110 | 2410 | Cable & Wire Facilities | L9 | (133,210) | (107,684) | | 0 | 0 | (219) | (24,065) | 0 | (1,242) |
| 111 | Total 4340 | | L105-110 | (357,349) | (183,316) | 0 | (40,453) | 0 | (28,623) | (90,232) | 0 | (14,725) |
| Plant Specific Expenses | | | | | | | | | | | | |
| 112 | 6110 | Network Support | L12 | 201,205 | 103,214 | 0 | 22,777 | 0 | 16,117 | 50,806 | 0 | 8,291 |
| 113 | 6120 | General Support | L3 | 466,409 | 239,261 | 0 | 52,798 | 0 | 37,360 | 117,771 | 0 | 19,219 |
| 114 | 6210 | COE - Switching - Equal Access | Direct | 0 | | | 0 | | | | | |
| 115 | 6210 | COE - Switching - All Other | Alloc 6 | 307,028 | | | 155,856 | | 151,172 | | 0 | 0 |
| 116 | 6220 | COE - Operator Systems | L5 | 12,704 | | | 0 | 0 | 0 | | 12,704 | 0 |
| 117 | 6230 | COE - Transmission | L6 | 362,608 | 115,585 | | 0 | 0 | 54,455 | 157,524 | 0 | 35,044 |
| 118 | Total COE | | L114-117 | 682,340 | 115,585 | | 155,856 | 0 | 205,627 | 157,524 | 12,704 | 35,044 |
| 119 | 6310 | IOT - Other | L67 | 0 | | 0 | | | | | | |
| 120 | 6310 | IOT - Customer Premise Equip | L68 | 0 | 0 | | | | | | | |
| 121 | Total 6310 | | L119-120 | 0 | 0 | 0 | | | 0 | | | |
| 122 | 6410 | Cable & Wire Facilities | L76 | 484,073 | 391,312 | | 0 | 0 | 796 | 87,451 | 0 | 4,514 |
| 123 | Total Plant Specific | | L112,113,118,121-122 | 1,834,027 | 849,372 | 0 | 231,431 | 0 | 259,900 | 413,552 | 0 | 12,704 |
| | | | | | | | | | | | | 67,068 |

Plant Date: Average 12/31/2007
Expense Date: 12 Mo. Ending 12/31/2007

Rock Hill Telephone Company
Study No.:240542 05

Attachment #5 - Form 9

PART 69

| Ln | Acct | Description | Allocation | Total Interstate | Common Line | | Switched Access | | Special Access | B&C | IX | WBI |
|------------------------------|------|--------------------------------|--------------------|---------------------|-------------|-------------|-----------------|-------------|-------------------|---------|----|---------|
| | | | | | BFP | Pay / Other | Local Sw | Information | | | | |
| Plant Non-Specific Expenses | | | | | | | | | | | | |
| 124 | 6510 | Other Prop Plant & Equip | L10 | 23,537 | 12,075 | 0 | 2,664 | 0 | 1,885 | 5,943 | 0 | 970 |
| 125 | 6530 | Network Operations | L10 | 1,391,936 | 714,042 | 0 | 157,568 | 0 | 111,495 | 351,473 | 0 | 57,358 |
| 126 | 6540 | Access | Direct | 0 | | | | | | | 0 | |
| 126a | 6540 | Universal Service Assignment | Direct | 920,372 | 920,372 | | | | | | | |
| | 6561 | Depreciation | | | | | | | | | | |
| 127 | | Dep - Support Assets | L3 | 574,225 | 294,568 | 0 | 65,003 | 0 | 45,996 | 144,996 | 0 | 23,662 |
| 128 | | Dep - COE Switching | L4 | 64,803 | | | 54,139 | | 10,664 | | 0 | 0 |
| 129 | | Dep - COE Operator | L5 | 0 | | | 0 | 0 | 0 | | 0 | 0 |
| 130 | | Dep - COE Transmission | L6 | 406,752 | 129,657 | | 0 | 0 | 61,084 | 176,701 | 0 | 39,310 |
| 131 | | Dep - IOT | L8 | 0 | 0 | 0 | | | | 0 | | |
| 132 | | Dep - Cable & Wire Facilities | L9 | 1,231,532 | 995,541 | | 0 | 0 | 2,024 | 222,484 | 0 | 11,483 |
| 133 | | Total 6561 | L127-132 | 2,277,312 | 1,419,766 | 0 | 119,142 | 0 | 119,768 | 544,181 | 0 | 74,455 |
| 134 | 6562 | Dep - Prop Held for Future Use | L19 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 135 | 6563 | Amort - Tangible Assets | L16 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 136 | 6564 | Amort - Intangible Assets | L17 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 137 | 6565 | Amort - Acquisition Adjust | L21 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 138 | | Total Plant Non-Specific | L124-137 Less L133 | 4,613,157 | 3,066,255 | 0 | 279,374 | 0 | 233,148 | 901,597 | 0 | 132,783 |
| Customer Operations Expenses | | | | | | | | | | | | |
| 139 | 6610 | Marketing | L12 | 456,571 | 234,214 | 0 | 51,684 | 0 | 36,572 | 115,287 | 0 | 18,814 |
| 140 | 6621 | Operator | Alloc 4 | 0 | | | 0 | 0 | | | 0 | 0 |
| 141 | | Outside Operator Services | Alloc 5 | 0 | | | 0 | 0 | | | 0 | 0 |
| | 6622 | Directory | | | | | | | | | | |
| 142 | | Published Directory Expense | Direct | 36,082 | | | | 36,082 | | | | |

Plant Date: Average 12/31/2007
Expense Date: 12 Mo. Ending 12/31/2007

Rock Hill Telephone Company
Study No.:240542 05

Attachment #5 - Form 10

PART 69

| Ln | Acct | Description | Allocation | Total Interstate | Common Line | | Switched Access | | Special Access | B&C | IX | WBI |
|-----------------------------------|------|----------------------|--------------------------|---------------------|-------------|-------------|-----------------|-------------|-------------------|---------|---------|-----|
| | | | | | BFP | Pay / Other | Local Sw | Information | | | | |
| 6623 Commercial Operations | | | | | | | | | | | | |
| Cat 1 - Local Business Office | | | | | | | | | | | | |
| End User Service Order Processing | | | | | | | | | | | | |
| 143 | | Presubscription | L13 | 248,634 | 180,586 | 0 | 39,850 | | 28,198 | | | |
| 144 | | Message Tel | Direct | 23,715 | | | | | | | 23,715 | |
| 145 | | Private Line | Direct | 6,241 | | | | | | | 6,241 | |
| 146 | | Total | L143-145 | 278,590 | 180,586 | 0 | 39,850 | | 28,198 | | 29,956 | |
| End User Payment and Collection | | | | | | | | | | | | |
| 147 | | Message Tel | Direct | 136,095 | | | | | | | 136,095 | |
| 148 | | Private Line | Direct | 0 | | | | | | | 0 | |
| 149 | | EUCL | Direct | 56,473 | 56,473 | | | | | | | |
| 150 | | Total | L147-149 | 192,568 | 56,473 | | | | | | 136,095 | |
| End User Billing Inquiry | | | | | | | | | | | | |
| 151 | | Message Tel | Direct | 9,924 | | | | | | | 9,924 | |
| 152 | | Private Line | Direct | 538 | | | | | | | 538 | |
| 153 | | EUCL | Direct | 1,196 | 1,196 | | | | | | | |
| 154 | | Total | L151-153 | 11,658 | 1,196 | | | | | | 10,462 | |
| IXC Service Order Processing | | | | | | | | | | | | |
| 155 | | Message Tel | L13 | 25,739 | 18,695 | 0 | 4,125 | | 2,919 | | | |
| 156 | | Private Line | Direct | 209,130 | | | | | | 209,130 | | |
| 157 | | Billing & Collection | Direct | 0 | | | | | | | 0 | |
| 158 | | Total | L155-157 | 234,869 | 18,695 | 0 | 4,125 | | 2,919 | 209,130 | 0 | |
| IXC Payment and Collection | | | | | | | | | | | | |
| 159 | | Message Tel | L13 | 8,448 | 6,136 | 0 | 1,354 | | 958 | | | |
| 160 | | Private Line | Direct | 2,815 | | | | | | 2,815 | | |
| 161 | | Billing & Collection | Direct | 1,299 | | | | | | | 1,299 | |
| 162 | | Total | L159-161 | 12,562 | 6,136 | 0 | 1,354 | | 958 | 2,815 | 1,299 | |
| IXC Billing Inquiry | | | | | | | | | | | | |
| 163 | | Message Tel | L13 | 634 | 460 | 0 | 102 | | 72 | | | |
| 164 | | Private Line | Direct | 1,268 | | | | | | 1,268 | | |
| 165 | | Billing & Collection | Direct | 0 | | | | | | | 0 | |
| 166 | | Total | L163-165 | 1,902 | 460 | 0 | 102 | | 72 | 1,268 | 0 | |
| 167 | | Future Use | | | | | | | | | | |
| 168 | | Total Category 1 | L146,150,154,158,162,166 | 732,149 | 263,546 | 0 | 45,431 | | 32,147 | 213,213 | 177,812 | |

Plant Date: Average 12/31/2007
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Rock Hill Telephone Company
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Attachment #5 - Form 11

PART 69

| Ln | Acct | Description | Allocation | Total Interstate | Common Line | | Switched Access | | Special Access | B&C | IX | WBI |
|--------------------------------------|------|--------------------------------------|-----------------------------------------------------|---------------------|-------------|-------------|-----------------|-------------|-------------------|-----------|-----------|----------------|
| | | | | | BFP | Pay / Other | Local Sw | Information | | | | |
| | | <u>Cat 2 - Revenue Accounting</u> | | | | | | | | | | |
| 169 | | Message Processing | Direct | 402,801 | | | | | | 402,801 | | |
| 170 | | OB&C - Expense | Direct | 165,798 | | | | | | 165,798 | | |
| 171 | | Future Use | | | | | | | | | | |
| 172 | | Future Use | | | | | | | | | | |
| 172 | | Carrier Access Billing | L11 | 69,580 | | | 16,173 | 0 | 11,444 | 36,076 | | 5,887 |
| 174 | | Subscriber Line Charge | Direct | 29,258 | 29,258 | | | | | | | |
| 175 | | Total Category 2 | L169-174 | 667,437 | 29,258 | | 16,173 | 0 | 11,444 | 36,076 | 568,599 | 5,887 |
| 176 | | Subtotal Customer Services | L140-142,168,175 | 1,435,668 | 292,804 | 0 | 61,604 | 36,082 | 43,591 | 249,289 | 746,411 | 0 5,887 |
| | | <u>Category 3 - Other Commercial</u> | | | | | | | | | | |
| 177 | | Total Category 3 | L176 | 57,592 | 11,747 | 0 | 2,471 | 1,447 | 1,749 | 10,000 | 29,942 | 0 236 |
| 178 | | Total Customer Services | L176-177 | 1,493,260 | 304,551 | 0 | 64,075 | 37,529 | 45,340 | 259,289 | 776,353 | 0 6,123 |
| 179 | | Total Customer Operations | L139,178 | 1,949,831 | 538,765 | 0 | 115,759 | 37,529 | 81,912 | 374,576 | 776,353 | 0 24,937 |
| 180 | | Total Big Three Expenses | L123-126,179 (less L114) | 6,119,703 | 3,034,626 | 0 | 507,422 | 37,529 | 455,192 | 1,145,544 | 776,353 | 12,704 150,333 |
| 180a | | Total Big Three Expenses - Modified | L180 Less 112, 113, 139, 143, 158, 162, 166, 177 | 4,439,959 | 2,240,313 | 0 | 332,261 | 36,082 | 331,247 | 638,467 | 745,112 | 12,704 103,773 |
| <u>Corporate Operations Expenses</u> | | | | | | | | | | | | |
| 181 | 6710 | Executive & Planning | L180 | 398,327 | 197,521 | 0 | 33,028 | 2,443 | 29,628 | 74,563 | 50,532 | 827 9,785 |
| 182 | 6720 | General & Administrative | L180 | 1,977,430 | 980,564 | 0 | 163,961 | 12,127 | 147,084 | 370,154 | 250,859 | 4,105 48,576 |
| 183 | | Total Corporate Operations | L181-182 | 2,375,757 | 1,178,085 | 0 | 196,989 | 14,570 | 176,712 | 444,717 | 301,391 | 4,932 58,361 |
| 184 | | Total Operating Expenses | L123,138,179,183 | 10,772,772 | 5,632,477 | 0 | 823,553 | 52,099 | 751,672 | 2,134,442 | 1,077,744 | 17,636 283,149 |
| <u>Operating Taxes</u> | | | | | | | | | | | | |
| 185 | 7100 | Other Operating Income Exp | L18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 186 | 7240 | Ad Valorem Taxes | L12 | 614,796 | 315,381 | 0 | 69,595 | 0 | 49,246 | 155,240 | 0 | 0 25,334 |
| 187 | 7370 | Special Charges | L12 | 6,518 | 3,343 | 0 | 738 | 0 | 522 | 1,646 | 0 | 0 269 |
| 188 | | Total Operating Exp & Taxes | L184-186 | 11,394,086 | 5,951,201 | 0 | 893,886 | 52,099 | 801,440 | 2,291,328 | 1,077,744 | 17,636 308,752 |

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Rock Hill Telephone Company
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Attachment #5 - Form 12

PART 69

| Ln | Acct | Description | Allocation | Total Interstate | Common Line | | Switched Access | | Special Access | B&C | IX | WBI |
|-----------------------------------|------|---------------------------------------------------------------|-------------------|---------------------|-------------|-------------|-----------------|-------------|-------------------|-----------|-----------|---------|
| | | | | | BFP | Pay / Other | Local Sw | Information | | | | |
| <u>Tax Adjustments</u> | | | | | | | | | | | | |
| 189 | 7210 | Investment Tax Credits | L12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 190 | | TRA-86 Amortization | L12 | | | | | | | | | |
| 191 | | Total | L189-190 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 192 | 7340 | AFUDC | L12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 193 | | FIT Adjustments - Addbacks | L12 | (16,371) | (8,398) | 0 | (1,853) | 0 | (1,311) | (4,134) | 0 | (675) |
| 194 | | FIT Adjustments - Deductions | L12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 195 | | Total FIT Adjustments | L193-194 | (16,371) | (8,398) | 0 | (1,853) | 0 | (1,311) | (4,134) | 0 | (675) |
| 196 | | SIT Adjustments - Addbacks | L12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 197 | | SIT Adjustments - Deductions | L12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 198 | | Total SIT Adjustments | L196-197 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 199 | 7500 | Fixed Charges | L12 | 450,135 | 230,912 | 0 | 50,956 | 0 | 36,056 | 113,662 | 0 | 18,549 |
| 200 | 7540 | Interest On Customer Dep | L12 | 2,173 | 1,114 | 0 | 246 | 0 | 174 | 549 | 0 | 90 |
| <u>Rent Revenues Account 5240</u> | | | | | | | | | | | | |
| 201 | 2110 | General Support Facilities | L3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 202 | 2210 | COE - Switching | L4 | 0 | | | 0 | | 0 | | 0 | 0 |
| 203 | 2220 | COE - Operator Systems | L5 | 0 | | | 0 | 0 | | | 0 | 0 |
| 204 | 2230 | COE - Transmission | L6 | 0 | 0 | | 0 | 0 | 0 | | 0 | 0 |
| 205 | 2310 | Information Orig /Term | L8 | 0 | 0 | 0 | | | | | | |
| 206 | 2410 | Cable & Wire Facilities | L9 | 0 | 0 | | 0 | | 0 | | 0 | 0 |
| 207 | | Total 5240 | L201-206 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 208 | | Total Operating Exp & Taxes (Including 7540 / Net of 5240) | L188+200 Less 207 | 11,396,259 | 5,952,315 | 0 | 894,132 | 52,099 | 801,614 | 2,291,877 | 1,077,744 | 308,842 |

PART 36

| Ln | Acct | Description | Allocation | Total Company | Interstate InterLATA Message | Interstate InterLATA P/L | Interstate IntraLATA Message | Interstate IntraLATA P/L | Intrastate InterLATA Message | Intrastate InterLATA P/L | Intrastate IntraLATA Message | Intrastate IntraLATA P/L | EAS | Local |
|----|------|------------------------------|----------------|------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|---------|------------|
| 1 | 2111 | Land | L10 | 2,865,186 | 642,513 | 258,236 | 0 | 8,958 | 213,202 | 1,959 | 80,393 | 18,191 | 16,421 | 1,625,313 |
| 2 | | General Support | L10 | 38,172,057 | 8,560,015 | 3,440,405 | 0 | 119,342 | 2,840,430 | 26,095 | 1,071,049 | 242,347 | 218,773 | 21,653,601 |
| 2a | | General Purpose Computer | L10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 2110 | Land & General Support | L1-2 | 41,037,243 | 9,202,528 | 3,698,641 | 0 | 128,300 | 3,053,632 | 28,054 | 1,151,442 | 260,538 | 235,194 | 23,278,914 |
| 4 | 2210 | COE - Switching | L45 | 25,822,265 | 5,466,466 | | 0 | | 1,293,848 | | 287,515 | | 220,920 | 18,553,516 |
| 5 | 2220 | COE - Operator Systems | L50 | 2,198,346 | 2 | | 0 | | 0 | | 2,198,344 | | 0 | 0 |
| 6 | 2230 | COE - Transmission | L60 | 31,643,002 | 7,181,629 | 7,914,984 | 0 | 218,040 | 2,289,784 | 51,150 | 345,074 | 498,897 | 498,816 | 12,644,628 |
| 7 | | Total COE | L4-6 | 59,663,613 | 12,648,097 | 7,914,984 | 0 | 218,040 | 3,583,632 | 51,150 | 2,830,933 | 498,897 | 719,736 | 31,198,144 |
| 8 | 2310 | Information Orig /Term | L66 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 9 | 2410 | Cable & Wire Facilities | L74 | 67,401,783 | 15,846,089 | 3,537,279 | 0 | 179,221 | 5,871,460 | 35,715 | 734,325 | 307,818 | 8,505 | 40,881,371 |
| 10 | | Total COE, IOT & C&WF | L7-9 | 127,065,396 | 28,494,186 | 11,452,263 | 0 | 397,261 | 9,455,092 | 86,865 | 3,565,258 | 806,715 | 728,241 | 72,079,515 |
| 11 | 2680 | Capital Leases | L81 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 2680 | Leasehold Improvements | L88 | 48,933 | 10,973 | 4,410 | 0 | 153 | 3,641 | 33 | 1,373 | 311 | 280 | 27,759 |
| 13 | 2680 | Amortizable Tangibles | L11-12 | 48,933 | 10,973 | 4,410 | 0 | 153 | 3,641 | 33 | 1,373 | 311 | 280 | 27,759 |
| 14 | 2690 | Intangibles | L40 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 2001 | Plant In Service | L3, 10, 13, 14 | 168,151,572 | 37,707,687 | 15,155,314 | 0 | 525,714 | 12,512,365 | 114,952 | 4,718,073 | 1,067,564 | 963,715 | 95,386,188 |
| 16 | 2002 | Prop Held For Future Use | L15 | 238,710 | 53,530 | 21,515 | 0 | 746 | 17,763 | 163 | 6,698 | 1,516 | 1,368 | 135,411 |
| 17 | 2003 | Plant Under Construction | L15 | 1,062,076 | 238,169 | 95,724 | 0 | 3,321 | 79,030 | 726 | 29,800 | 6,743 | 6,087 | 602,476 |
| 18 | 2005 | Plant Acquisition Adjustment | L15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 1220 | Material & Supplies | L9 | 2,093,833 | 492,258 | 109,885 | 0 | 5,567 | 182,397 | 1,109 | 22,812 | 9,562 | 264 | 1,269,979 |
| 20 | 1402 | Class B RTB Stock | L15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 1410 | Other Noncurrent Assets | L175 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | 1438 | Deferred Maint & Retirements | L95 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 1439 | Def Non-Capital Equal Access | Alloc 13 | 0 | 0 | | 0 | | 0 | | 0 | | | 0 |
| 24 | 1500 | Other Jurisdictional Assets | Alloc 19 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | CWC | Cash Working Capital | L189 | 1,293,515 | 354,596 | 89,546 | 0 | 2,504 | 115,541 | 877 | 58,372 | 7,354 | 13,979 | 650,746 |

PART 36

| Ln | Acct | Description | Allocation | Total Company | Interstate InterLATA Message | Interstate InterLATA P/L | Interstate IntraLATA Message | Interstate IntraLATA P/L | Intrastate InterLATA Message | Intrastate InterLATA P/L | Intrastate IntraLATA Message | Intrastate IntraLATA P/L | EAS | Local |
|----|------|--------------------------------|--------------------------------|------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|---------|------------|
| 26 | 3100 | Depreciation Reserve | L102 | 117,660,717 | 26,445,200 | 10,703,065 | 0 | 366,617 | 8,687,068 | 80,450 | 2,742,368 | 749,111 | 714,400 | ##### |
| 27 | 3200 | Res - Prop Held for Future Use | L16 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | 3400 | Res - Capital leases | L13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | 3400 | Res - Leasehold Improvments | L13 | 48,933 | 10,973 | 4,410 | 0 | 153 | 3,641 | 33 | 1,373 | 311 | 280 | 27,759 |
| 30 | 3500 | Res - Intangible | L14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | 3600 | Res - Plant Acquisiton Adj | L15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | | Total Reserves | L 26-31 | 117,709,650 | 26,456,173 | 10,707,475 | 0 | 366,770 | 8,690,709 | 80,483 | 2,743,741 | 749,422 | 714,680 | 67,200,197 |
| 33 | 4040 | Customer Deposits | L15 | 201,974 | 45,292 | 18,204 | 0 | 631 | 15,029 | 138 | 5,667 | 1,282 | 1,158 | 114,573 |
| 34 | 4100 | Current Deferred Op Taxes | L109 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 4310 | Other Long Term Liabilities | L175 | 2,276,792 | 572,251 | 156,465 | 0 | 4,113 | 210,484 | 1,619 | 115,331 | 13,308 | 28,050 | 1,175,171 |
| 36 | 4340 | Non-Current Def Oper Taxes | L116 | (1,125,500) | (252,392) | (101,438) | 0 | (3,519) | (83,749) | (769) | (31,580) | (7,145) | (6,451) | (638,457) |
| 37 | 4360 | Other Deferred Credits | Alloc 48 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 4370 | Oth Juris Liab & Def Credits | Alloc 41 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | | Net Investment | L15-25 Less L32-38 | 53,776,790 | 12,024,916 | 4,691,278 | 0 | 169,857 | 4,074,623 | 36,356 | 2,002,596 | 335,872 | 247,976 | 30,193,316 |
| 40 | | Total 2001 Less 2690 | L 3, 10, 13 | 168,151,572 | 37,707,687 | 15,155,314 | 0 | 525,714 | 12,512,365 | 114,952 | 4,718,073 | 1,067,564 | 963,715 | 95,386,188 |
| 41 | | Total 2001 Less Associated Res | L15-19,24 Less L32,34 36-38 | 54,962,041 | 12,287,863 | 4,776,401 | 0 | 172,097 | 4,184,595 | 37,236 | 2,065,222 | 343,108 | 263,205 | 30,832,314 |

Plant Date: Average 12/31/2007
Expense Date: 12 Mo. Ending 12/31/2007

Rock Hill Telephone Company
Study No.:240542 05

Attachment #6 - Form 15

PART 36

| Ln | Acct | Description | Allocation | Total Company | Interstate InterLATA Message | Interstate InterLATA P/L | Interstate IntraLATA Message | Interstate IntraLATA P/L | Intrastate InterLATA Message | Intrastate InterLATA P/L | Intrastate IntraLATA Message | Intrastate IntraLATA P/L | EAS | Local |
|-----------------------------------------------------------|------|------------------------------|------------|------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|---------|------------|
| <u>Central Office Switching - Acct 2210</u> | | | | | | | | | | | | | | |
| 42 | 2210 | Cat 2 - Tandem Switching | Alloc 2 | 1,477,972 | 899,525 | | 0 | | 257,950 | | 99,577 | | 220,920 | 0 |
| 43 | 2210 | Cat 3 - Local Switching | Alloc 3 | 24,344,293 | 4,566,941 | | 0 | | 1,035,898 | | 187,938 | | 0 | 18,553,516 |
| 44 | 2210 | Cat 5 - Equal Access | Alloc 13 | 0 | 0 | | 0 | | 0 | | 0 | | | 0 |
| 45 | | Total 2210 | L42-44 | 25,822,265 | 5,466,466 | | 0 | | 1,293,848 | | 287,515 | | 220,920 | 18,553,516 |
| <u>Central Office Operator Systems - Acct 2220</u> | | | | | | | | | | | | | | |
| 2220 Cat 1 - Operator Systems | | | | | | | | | | | | | | |
| 46 | | Intercept Boards | Alloc 24 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 47 | | Information Boards | Alloc 47 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 48 | | Service Observing Boards | Alloc 67 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 49 | | Other Boards | Alloc 1 | 2,198,346 | 2 | | 0 | | 0 | | 2,198,344 | | 0 | 0 |
| 50 | | Total 2220 | L46-49 | 2,198,346 | 2 | | 0 | | 0 | | 2,198,344 | | 0 | 0 |
| <u>Central Office Transmission - Acct 2230</u> | | | | | | | | | | | | | | |
| 51 | 2230 | Cat 4.11 - Wdbd Exch Ln xDSL | Alloc 4 | 1,480,055 | | 1,480,055 | | 0 | | 0 | | 0 | 0 | 0 |
| 52 | 2230 | Cat 4.121 - Exch Trunk EAS | Alloc 5 | 102,919 | | | | | | | | | 102,919 | 0 |
| 53 | 2230 | Cat 4.122 - Exch Trunk Toll | Alloc 6 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 54 | 2230 | Cat 4.123 - Exch Trunk Spl | Alloc 7 | 0 | | 0 | | 0 | | 0 | | 0 | | 0 |
| 55 | 2230 | Cat 4.13 - Exch Ln Circuit | Alloc 8 | 19,720,540 | 4,881,757 | 91,134 | 0 | 41,107 | 1,810,507 | 10,083 | 226,064 | 46,536 | 0 | 12,613,352 |
| 56 | 2230 | Cat 4.21 - IX Cct - Other Co | Alloc 9 | 0 | 0 | | 0 | 0 | | | | | | 0 |
| 57 | 2230 | Cat 4.22 - IX Cct - Wdbd | Alloc 10 | 6,657,684 | 0 | 6,244,669 | 0 | 92,104 | 0 | 4,848 | 0 | 316,063 | 0 | 0 |
| 58 | 2230 | Cat 4.23 - IX Cct - Other | Alloc 11 | 3,635,715 | 2,287,027 | 99,126 | 0 | 84,829 | 477,792 | 36,219 | 118,528 | 136,298 | 395,897 | (1) |
| 59 | 2230 | Cat 4.3 - Host Remote | Alloc 12 | 46,089 | 12,845 | | 0 | | 1,485 | | 482 | | 0 | 31,277 |
| 60 | | Total 2230 | L51-59 | 31,643,002 | 7,181,629 | 7,914,984 | 0 | 218,040 | 2,289,784 | 51,150 | 345,074 | 498,897 | 498,816 | 12,644,628 |

Plant Date: Average 12/31/2007
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Rock Hill Telephone Company
Study No.:240542 05

Attachment #6 - Form 16

PART 36

| Ln | Acct | Description | Allocation | Total Company | Interstate InterLATA Message | Interstate InterLATA P/L | Interstate IntraLATA Message | Interstate IntraLATA P/L | Intrastate InterLATA Message | Intrastate InterLATA P/L | Intrastate IntraLATA Message | Intrastate IntraLATA P/L | EAS | Local |
|-----------------------------------------------------------------|------|----------------------------------|------------|------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|-------|------------|
| <u>Information Origination / Termination - Acct 2310</u> | | | | | | | | | | | | | | |
| 61 | 2351 | Cat 1 - Pub Tel (Less Coinless) | Alloc 14 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 62 | 2351 | Cat 1 - Pub Tel (Coinless) | Alloc 15 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 63 | 2362 | Cat 1 - Other Terminal Equip | Alloc 14 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 64 | | Total Category 1 | L61-63 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 65 | | Cat 2 - Customer Premise | Alloc 16 | 0 | | | | | 0 | | 0 | | 0 | 0 |
| 66 | | Total 2310 | L64-65 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| <u>Cable and Wire Facilities - Acct 2410</u> | | | | | | | | | | | | | | |
| 67 | 2410 | Cat 1 - Exch Ln CWF | Alloc 17 | 63,882,592 | 15,813,931 | 295,218 | 0 | 133,162 | 5,864,944 | 32,662 | 732,312 | 150,749 | 0 | 40,859,614 |
| 68 | 2410 | Cat 2.1 - Exch Trk CWF - EAS | Alloc 5 | 3,897 | | | | | | | | | 3,897 | 0 |
| 69 | 2410 | Cat 2.2 - Exch Trk CWF - Toll | Alloc 6 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 70 | 2410 | Cat 2.3 - Exch Trk CWF - Spl | Alloc 7 | 182,403 | | 182,403 | | 0 | | 0 | | 0 | | 0 |
| 71 | 2410 | Cat 2.4 - Exch Trk CWF - Wb | Alloc 10 | 3,260,681 | 0 | 3,058,402 | 0 | 45,109 | 0 | 2,374 | 0 | 154,796 | 0 | 0 |
| 72 | 2410 | Cat 3 - IX C&WF | Alloc 18 | 40,148 | 23,222 | 1,256 | 0 | 950 | 5,483 | 679 | 1,678 | 2,273 | 4,608 | (1) |
| 73 | 2410 | Cat 4 - Host / Remote C&WF | Alloc 12 | 32,062 | 8,936 | | 0 | | 1,033 | | 335 | | 0 | 21,758 |
| 74 | | Total 2410 | L67-73 | 67,401,783 | 15,846,089 | 3,537,279 | 0 | 179,221 | 5,871,460 | 35,715 | 734,325 | 307,818 | 8,505 | 40,881,371 |

Plant Date: Average 12/31/2007
Expense Date: 12 Mo. Ending 12/31/2007

Rock Hill Telephone Company
Study No.:240542 05

Attachment #6 - Form 17

PART 36

| Ln | Acct | Description | Allocation | Total Company | Interstate InterLATA Message | Interstate InterLATA P/L | Interstate IntraLATA Message | Interstate IntraLATA P/L | Intrastate InterLATA Message | Intrastate InterLATA P/L | Intrastate IntraLATA Message | Intrastate IntraLATA P/L | EAS | Local |
|--------------------------------------------------------------------|-------|----------------------------|------------|------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|-----|--------|
| <u>Tangible Assets - Capital Leases - Acct 2680</u> | | | | | | | | | | | | | | |
| 75 | 2110 | General Support Facilities | L3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 76 | 2210 | COE - Switching | L4 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 77 | 2220 | COE - Operator Systems | L5 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 78 | 2230 | COE - Transmission | L6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 79 | 2310 | Information Orig /Term | L8 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 80 | 2410 | Cable & Wire Facilities | L9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 81 | Total | 2681 | L75-80 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>Tangible Assets - Leasehold Improvements - Acct 2680</u> | | | | | | | | | | | | | | |
| 82 | 2110 | General Support Facilities | L3 | 48,933 | 10,973 | 4,410 | 0 | 153 | 3,641 | 33 | 1,373 | 311 | 280 | 27,759 |
| 83 | 2210 | COE - Switching | L4 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 84 | 2220 | COE - Operator Systems | L5 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 85 | 2230 | COE - Transmission | L6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 86 | 2310 | Information Orig /Term | L8 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 87 | 2410 | Cable & Wire Facilities | L9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 88 | Total | 2682 | L82-87 | 48,933 | 10,973 | 4,410 | 0 | 153 | 3,641 | 33 | 1,373 | 311 | 280 | 27,759 |
| <u>Deferred Maint & Retirements Acct 1438</u> | | | | | | | | | | | | | | |
| 89 | 2110 | General Support Facilities | L3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 90 | 2210 | COE - Switching | L4 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 91 | 2220 | COE - Operator Systems | L5 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 92 | 2230 | COE - Transmission | L6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 93 | 2310 | Information Orig /Term | L8 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 94 | 2410 | Cable & Wire Facilities | L9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 95 | Total | 1438 | L89-94 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

PART 36

| Ln | Acct | Description | Allocation | Total Company | Interstate InterLATA Message | Interstate InterLATA P/L | Interstate IntraLATA Message | Interstate IntraLATA P/L | Intrastate InterLATA Message | Intrastate InterLATA P/L | Intrastate IntraLATA Message | Intrastate IntraLATA P/L | EAS | Local |
|--------------------------------------------------------------------------|------------|----------------------------|------------|------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|---------|------------|
| <u>Accumulated Depreciation - Acct 3100</u> | | | | | | | | | | | | | | |
| 96 | 2110 | General Support Facilities | L3 | 16,891,621 | 3,787,916 | 1,522,423 | 0 | 52,810 | 1,256,926 | 11,547 | 473,953 | 107,242 | 96,810 | 9,581,994 |
| 97 | 2210 | COE - Switching | L4 | 23,224,367 | 4,916,502 | | 0 | | 1,163,678 | | 258,589 | | 198,694 | 16,686,904 |
| 98 | 2220 | COE - Operator Systems | L5 | 1,177,552 | 1 | | 0 | | 0 | | 1,177,551 | | 0 | 0 |
| 99 | 2230 | COE - Transmission | L6 | 26,171,358 | 5,939,796 | 6,546,341 | 0 | 180,337 | 1,893,839 | 42,305 | 285,405 | 412,629 | 412,562 | 10,458,144 |
| 100 | 2310 | Information Orig /Term | L8 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 101 | 2410 | Cable & Wire Facilities | L9 | 50,195,819 | 11,800,985 | 2,634,301 | 0 | 133,470 | 4,372,625 | 26,598 | 546,870 | 229,240 | 6,334 | 30,445,396 |
| 102 | Total 3100 | | L96-101 | 117,660,717 | 26,445,200 | 10,703,065 | 0 | 366,617 | 8,687,068 | 80,450 | 2,742,368 | 749,111 | 714,400 | 67,172,438 |
| <u>Net Current Deferred Operating Income Taxes - Acct 4100</u> | | | | | | | | | | | | | | |
| 103 | 2110 | General Support Facilities | L3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 104 | 2210 | COE - Switching | L4 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 105 | 2220 | COE - Operator Systems | L5 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 106 | 2230 | COE - Transmission | L6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 107 | 2310 | Information Orig /Term | L8 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 108 | 2410 | Cable & Wire Facilities | L9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 109 | Total 4100 | | L103-108 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>Net Noncurrent Deferred Operating Income Taxes - Acct 4340</u> | | | | | | | | | | | | | | |
| 110 | 2110 | General Support Facilities | L3 | (260,266) | (58,364) | (23,457) | 0 | (814) | (19,367) | (178) | (7,303) | (1,652) | (1,492) | (147,639) |
| 111 | 2210 | COE - Switching | L4 | (175,836) | (37,224) | | 0 | | (8,810) | | (1,958) | | (1,504) | (126,340) |
| 112 | 2220 | COE - Operator Systems | L5 | (14,969) | 0 | | 0 | | 0 | | (14,969) | | 0 | 0 |
| 113 | 2230 | COE - Transmission | L6 | (215,461) | (48,901) | (53,894) | 0 | (1,485) | (15,591) | (348) | (2,350) | (3,397) | (3,397) | (86,098) |
| 114 | 2310 | Information Orig /Term | L8 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 115 | 2410 | Cable & Wire Facilities | L9 | (458,968) | (107,903) | (24,087) | 0 | (1,220) | (39,981) | (243) | (5,000) | (2,096) | (58) | (278,380) |
| 116 | Total 4340 | | L110-115 | (1,125,500) | (252,392) | (101,438) | 0 | (3,519) | (83,749) | (769) | (31,580) | (7,145) | (6,451) | (638,457) |

Plant Date: Average 12/31/2007
Expense Date: 12 Mo. Ending 12/31/2007

Rock Hill Telephone Company
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PART 36

| Ln | Acct | Description | Allocation | Total Company | Interstate InterLATA Message | Interstate InterLATA P/L | Interstate IntraLATA Message | Interstate IntraLATA P/L | Intrastate InterLATA Message | Intrastate InterLATA P/L | Intrastate IntraLATA Message | Intrastate IntraLATA P/L | EAS | Local |
|--------------------------------|------|------------------------------|----------------------|------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|--------|-----------|
| Plant Specific Expenses | | | | | | | | | | | | | | |
| 117 | 6110 | Network Support | L3 | 633,710 | 142,108 | 57,116 | 0 | 1,981 | 47,155 | 433 | 17,781 | 4,023 | 3,632 | 359,481 |
| 118 | 6120 | General Support | L3 | 1,468,989 | 329,418 | 132,398 | 0 | 4,593 | 109,309 | 1,004 | 41,218 | 9,326 | 8,419 | 833,304 |
| 119 | 6210 | COE - Switching - Eq. Access | Alloc 13 | 0 | 0 | | 0 | | 0 | | 0 | | | 0 |
| 120 | 6210 | COE - Switching - All Other | L7 | 881,493 | 186,868 | 116,939 | 0 | 3,221 | 52,946 | 756 | 41,825 | 7,371 | 10,634 | 460,933 |
| 121 | 6220 | COE - Operator Systems | L7 | 36,473 | 7,732 | 4,839 | 0 | 133 | 2,191 | 31 | 1,731 | 305 | 440 | 19,071 |
| 122 | 6230 | COE - Transmission | L7 | 1,041,064 | 220,695 | 138,108 | 0 | 3,805 | 62,530 | 893 | 49,397 | 8,705 | 12,559 | 544,372 |
| 123 | | Total COE | L119-122 | 1,959,030 | 415,295 | 259,886 | 0 | 7,159 | 117,667 | 1,680 | 92,953 | 16,381 | 23,633 | 1,024,376 |
| 124 | 6310 | IOT - Other | L64 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 125 | 6310 | IOT - Customer Premise | Alloc 16 | 0 | | | | | 0 | | 0 | | 0 | 0 |
| 126 | | Total 6310 | L124-125 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 127 | 6410 | Cable & Wire Facilities | L9 | 1,667,848 | 392,109 | 87,529 | 0 | 4,435 | 145,288 | 884 | 18,171 | 7,617 | 210 | 1,011,605 |
| 128 | | Total Plant Specific | L117,118,123,126-127 | 5,729,577 | 1,278,930 | 536,929 | 0 | 18,168 | 419,419 | 4,001 | 170,123 | 37,347 | 35,894 | 3,228,766 |

PART 36

| Ln | Acct | Description | Allocation | Total Company | Interstate InterLATA Message | Interstate InterLATA P/L | Interstate IntraLATA Message | Interstate IntraLATA P/L | Intrastate InterLATA Message | Intrastate InterLATA P/L | Intrastate IntraLATA Message | Intrastate IntraLATA P/L | EAS | Local |
|--------------------------------------------|------|-------------------------------|-------------------|------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|---------|-----------|
| <u>Plant Non-Specific Expenses</u> | | | | | | | | | | | | | | |
| 129 | 6510 | Other Prop Plant & Equip | L15 | 74,132 | 16,624 | 6,681 | 0 | 232 | 5,516 | 51 | 2,080 | 471 | 425 | 42,052 |
| 130 | 6530 | Network Operations | L10 | 4,384,002 | 983,105 | 395,125 | 0 | 13,706 | 326,219 | 2,997 | 123,008 | 27,833 | 25,126 | 2,486,883 |
| 131 | 6540 | Access | Alloc 20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 131a | 6540 | Universal Service Assignment | Alloc 35 | 1,010,071 | 920,372 | | 0 | | 89,699 | | 0 | | | |
| | 6561 | <u>Depreciation</u> | | | | | | | | | | | | |
| 132 | | Dep - Support Assets | L3 | 1,808,563 | 405,567 | 163,004 | 0 | 5,654 | 134,577 | 1,236 | 50,745 | 11,482 | 10,365 | 1,025,933 |
| 133 | | Dep - COE Switching | L4 | 306,115 | 64,803 | | 0 | | 15,338 | | 3,408 | | 2,619 | 219,947 |
| 134 | | Dep - COE Operator | L5 | 142,682 | 0 | | 0 | | 0 | | 142,682 | | 0 | 0 |
| 135 | | Dep - COE Transmission | L6 | 840,428 | 190,742 | 210,219 | 0 | 5,791 | 60,816 | 1,359 | 9,165 | 13,251 | 13,248 | 335,837 |
| 136 | | Dep - IOT | L8 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 137 | | Dep - Cable & Wire Facilities | L9 | 4,243,171 | 997,565 | 222,684 | 0 | 11,283 | 369,628 | 2,248 | 46,228 | 19,378 | 535 | 2,573,622 |
| 138 | | Total 6561 | L132-137 | 7,340,959 | 1,658,677 | 595,907 | 0 | 22,728 | 580,359 | 4,843 | 252,228 | 44,111 | 26,767 | 4,155,339 |
| 139 | 6562 | Dep - Prop Held for Fut Use | L15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 140 | 6563 | Amort - Tangible Assets | L13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 141 | 6564 | Amort - Intangible Assets | L14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 142 | 6565 | Amort - Acquisition Adjust | L15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 143 | | Total Plant Non-Specific | L129-142 Less 138 | 12,809,164 | 3,578,778 | 997,713 | 0 | 36,666 | 1,001,793 | 7,891 | 377,316 | 72,415 | 52,318 | 6,684,274 |
| <u>Customer Operations Expenses</u> | | | | | | | | | | | | | | |
| 144 | 6610 | Marketing | Alloc 43 | 1,485,614 | 456,571 | 0 | 0 | 0 | 90,826 | 0 | 18,464 | 0 | 123,588 | 796,165 |
| 145 | 6621 | Operator | L50 | 242,924 | 0 | | 0 | | 0 | | 242,924 | | 0 | 0 |
| 146 | | Outside Operator Services | Alloc 42 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| | 6622 | <u>Directory</u> | | | | | | | | | | | | |
| 147 | | Classified | Alloc 22 | 347,320 | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 347,320 |
| 148 | | TWX | Alloc 23 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 149 | | Alpha | Alloc 24 | 192,868 | 36,082 | | 0 | | 8,196 | | 1,458 | | 0 | 147,132 |
| 150 | | Foreign | Alloc 25 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 151 | | Total 6622 | L147-150 | 540,188 | 36,082 | 0 | 0 | 0 | 8,196 | 0 | 1,458 | 0 | 0 | 494,452 |

Plant Date: Average 12/31/2007
Expense Date: 12 Mo. Ending 12/31/2007

Rock Hill Telephone Company
Study No.:240542 05

Attachment #6 - Form 21

PART 36

| Ln | Acct | Description | Allocation | Total Company | Interstate InterLATA Message | Interstate InterLATA P/L | Interstate IntraLATA Message | Interstate IntraLATA P/L | Intrastate InterLATA Message | Intrastate InterLATA P/L | Intrastate IntraLATA Message | Intrastate IntraLATA P/L | EAS | Local |
|---------------------------------------------|------|-------------------------------|------------|------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|-----|-----------|
| 6623 Commercial Operations | | | | | | | | | | | | | | |
| <u>Cat 1 - Local Business Office</u> | | | | | | | | | | | | | | |
| End User service order processing | | | | | | | | | | | | | | |
| 152 | | Presubscription | Alloc 26 | 248,634 | 248,634 | | | | | | | | | 0 |
| 153 | | Directory Advertising | Alloc 27 | 6,990 | | | | | | | | | | 6,990 |
| 154 | | All other | Alloc 28 | 904,167 | 23,715 | 6,241 | 0 | 0 | 28,708 | 749 | 41,439 | 7,739 | | 795,576 |
| 155 | | End User payment & collection | Alloc 21 | 689,006 | 192,568 | 0 | 0 | 0 | 78,414 | 0 | 7,819 | 20,684 | | 389,521 |
| 156 | | End User billing inquiry | Alloc 30 | 56,077 | 11,120 | 538 | 0 | 0 | 8,131 | 239 | 5,679 | 1,614 | | 28,756 |
| 157 | | IXC service order processing | Alloc 32 | 244,521 | 25,739 | 209,130 | 0 | 0 | 6,435 | 3,217 | 0 | 0 | | 0 |
| 158 | | IXC payment and collection | Alloc 33 | 16,519 | 9,747 | 2,815 | 0 | 0 | 3,766 | 191 | 0 | 0 | | 0 |
| 159 | | IXC billing inquiry | Alloc 34 | 7,607 | 634 | 1,268 | 0 | 0 | 5,705 | 0 | 0 | 0 | | 0 |
| 160 | | Future Use | | | | | | | | | | | | |
| 161 | | Total Category 1 | L152-160 | 2,173,521 | 512,157 | 219,992 | 0 | 0 | 131,159 | 4,396 | 54,937 | 30,037 | 0 | 1,220,843 |
| <u>Cat 2 - Revenue Accounting</u> | | | | | | | | | | | | | | |
| 162 | | Message Processing | Alloc 36 | 771,230 | 402,801 | | 0 | | 343,172 | | 25,257 | | 0 | 0 |
| 163 | | OB&C - Expense | Alloc 38 | 555,910 | 165,798 | | 0 | | 97,528 | | 97,528 | | 0 | 195,056 |
| 164 | | Future Use | | | | | | | | | | | | |
| 165 | | Future Use | | | | | | | | | | | | |
| 166 | | Future Use | | | | | | | | | | | | |
| 167 | | Carrier Access Billing | Alloc 44 | 139,160 | 69,580 | | 0 | | 34,790 | | 34,790 | | | 0 |
| 168 | | Subscriber Line Charge | Alloc 29 | 29,258 | 29,258 | | 0 | | 0 | | 0 | | | 0 |
| 169 | | Total Category 2 | L162-168 | 1,495,558 | 667,437 | 0 | 0 | 0 | 475,490 | 0 | 157,575 | 0 | 0 | 195,056 |
| 170 | | Subtotal Categories 1 & 2 | L161,169 | 3,669,079 | 1,179,594 | 219,992 | 0 | 0 | 606,649 | 4,396 | 212,512 | 30,037 | 0 | 1,415,899 |

PART 36

| Ln | Acct | Description | Allocation | Total Company | Interstate InterLATA Message | Interstate InterLATA P/L | Interstate IntraLATA Message | Interstate IntraLATA P/L | Intrastate InterLATA Message | Intrastate InterLATA P/L | Intrastate IntraLATA Message | Intrastate IntraLATA P/L | EAS | Local |
|---------------------------------------------|------|----------------------------------------------------|-------------------------------------|------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|---------|------------|
| <u>Category 3 - Other Commercial</u> | | | | | | | | | | | | | | |
| 171 | | Telcom Relay Service | Alloc 45 | 57,592 | 57,592 | | 0 | | 0 | | 0 | | | 0 |
| 172 | | Other | L170 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 173 | | Total Commercial Operations | L170-172 | 3,726,671 | 1,237,186 | 219,992 | 0 | 0 | 606,649 | 4,396 | 212,512 | 30,037 | 0 | 1,415,899 |
| 174 | | Total Customer Operations | L144-146,151,173 | 5,995,397 | 1,729,839 | 219,992 | 0 | 0 | 705,671 | 4,396 | 475,358 | 30,037 | 123,588 | 2,706,516 |
| 175 | | Total Big Three Expenses | L123,126-127,130,174 (less L119) | 14,006,277 | 3,520,348 | 962,532 | 0 | 25,300 | 1,294,845 | 9,957 | 709,490 | 81,868 | 172,557 | 7,229,380 |
| <u>Corporate Operations Expenses</u> | | | | | | | | | | | | | | |
| 176 | 6710 | Executive & Planning | L175 | 1,237,547 | 311,046 | 85,046 | 0 | 2,235 | 114,408 | 880 | 62,688 | 7,234 | 15,247 | 638,763 |
| 177 | 6720 | General & Administrative | | | | | | | | | | | | |
| 177 | | Other Direct | Alloc 46 | 43,393 | 43,393 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 178 | | Direct to EAS | Alloc 31 | 0 | | | | | | | | | 0 | 0 |
| 179 | | Other | L175 | 6,008,781 | 1,510,251 | 412,932 | 0 | 10,854 | 555,497 | 4,272 | 304,376 | 35,122 | 74,028 | 3,101,449 |
| 180 | | Total 6720 | L177-179 | 6,052,174 | 1,553,644 | 412,932 | 0 | 10,854 | 555,497 | 4,272 | 304,376 | 35,122 | 74,028 | 3,101,449 |
| 181 | | Total Corporate Operations | L176,180 | 7,289,721 | 1,864,690 | 497,978 | 0 | 13,089 | 669,905 | 5,152 | 367,064 | 42,356 | 89,275 | 3,740,212 |
| 182 | | Total Operating Expenses | L128,143,174,181 | 31,823,859 | 8,452,237 | 2,252,612 | 0 | 67,923 | 2,796,788 | 21,440 | 1,389,861 | 182,155 | 301,075 | 16,359,768 |
| <u>Operating Taxes</u> | | | | | | | | | | | | | | |
| 183 | 7100 | Other Operating Income Exp | L15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 184 | 7240 | Ad Valorem Taxes - Allocated | L15 | 1,882,864 | 422,229 | 169,700 | 0 | 5,887 | 140,106 | 1,287 | 52,830 | 11,954 | 10,791 | 1,068,080 |
| 185 | 7240 | Ad Valorem Taxes - Direct | Alloc 40 | 16,980 | 16,980 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 186 | | Total 7240 | L183-185 | 1,899,844 | 439,209 | 169,700 | 0 | 5,887 | 140,106 | 1,287 | 52,830 | 11,954 | 10,791 | 1,068,080 |
| 187 | 7370 | Special Charges | L181 | 20,000 | 5,116 | 1,366 | 0 | 36 | 1,838 | 14 | 1,007 | 116 | 245 | 10,262 |
| 188 | | Total Operating Exp & Taxes | L182,186,187 | 33,743,703 | 8,896,562 | 2,423,678 | 0 | 73,846 | 2,938,732 | 22,741 | 1,443,698 | 194,225 | 312,111 | 17,438,110 |
| 189 | | Total Operating Exp & Taxes (Less Depreciation) | L188 Less 138-142 | 26,402,744 | 7,237,885 | 1,827,771 | 0 | 51,118 | 2,358,373 | 17,898 | 1,191,470 | 150,114 | 285,344 | 13,282,771 |

Plant Date: Average 12/31/2007
Expense Date: 12 Mo. Ending 12/31/2007

Rock Hill Telephone Company
Study No.:240542 05

Attachment #6 - Form 23

PART 36

| Ln | Acct | Description | Allocation | Total Company | Interstate InterLATA Message | Interstate InterLATA P/L | Interstate IntraLATA Message | Interstate IntraLATA P/L | Intrastate InterLATA Message | Intrastate InterLATA P/L | Intrastate IntraLATA Message | Intrastate IntraLATA P/L | EAS | Local |
|------------------------------------------|------|---------------------------------------------------------------|-------------------|------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|---------|------------|
| <u>Tax Adjustments</u> | | | | | | | | | | | | | | |
| 190 | 7210 | Investment Tax Credits | L15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 191 | | TRA-86 Amortization | L15 | | | | | | | | | | | |
| 192 | | Total | L190-191 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 193 | 7340 | AFUDC | L17 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 194 | | FIT Adjustments - Addbacks | L15 | (51,564) | (11,563) | (4,647) | 0 | (161) | (3,837) | (35) | (1,447) | (327) | (296) | (29,251) |
| 195 | | FIT Adjustments - Deductions | L15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 196 | | Total FIT Adjustments | L194-195 | (51,564) | (11,563) | (4,647) | 0 | (161) | (3,837) | (35) | (1,447) | (327) | (296) | (29,251) |
| 197 | | SIT Adjustments - Addbacks | L15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 198 | | SIT Adjustments - Deductions | L15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 199 | | Total SIT Adjustments | L197-198 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 200 | 7500 | Fixed Charges | L41 | 1,435,357 | 320,903 | 124,738 | 0 | 4,494 | 109,282 | 972 | 53,934 | 8,960 | 6,874 | 805,200 |
| 201 | 7540 | Interest On Customer Dep | L41 | 6,930 | 1,549 | 602 | 0 | 22 | 528 | 5 | 260 | 43 | 33 | 3,888 |
| <u>Rent Revenues Account 5240</u> | | | | | | | | | | | | | | |
| 202 | 2110 | General Support Facilities | L3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 203 | 2210 | COE - Switching | L4 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 204 | 2220 | COE - Operator Systems | L5 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 205 | 2230 | COE - Transmission | L6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 206 | 2310 | Information Orig /Term | L8 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 207 | 2410 | Cable & Wire Facilities | L9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 208 | | Total 5240 | L202-207 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 209 | | Total Operating Exp & Taxes (Including 7540 / Net of 5240) | L188+201 Less 208 | 33,750,633 | 8,898,111 | 2,424,280 | 0 | 73,868 | 2,939,260 | 22,746 | 1,443,958 | 194,268 | 312,144 | 17,441,998 |

Plant Date: Average 12/31/2007
Expense Date: 12 Mo. Ending 12/31/2007

Rock Hill Telephone Company
Study No.:240542 05

Attachment #6 - Form 12

LOOPS / CIRCUITS

| | Total Company | Message | Interstate InterLATA P/L | Interstate IntraLATA P/L | Intrastate InterLATA P/L | Intrastate IntraLATA P/L | Local P/L | Total P/L |
|-----------------------------------------|------------------|-----------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------|--------------|
| 1 Loops | 50,852 | 50,353 | 235 | 106 | 26 | 120 | 12 | 499 |
| 2 Circuits | 7,629 | 6,881 | 208 | 178 | 76 | 286 | 0 | 748 |
| 3 Circuit Miles | 81,172.31 | 70,745.86 | 2,538.85 | 1,920.68 | 1,371.98 | 4,594.94 | 0.00 | 10,426.45 |
| 4 Wideband Channels | 82,404 | 0 | 77,292 | 1,140 | 60 | 3,912 | 0 | 82,404 |
| 5 STP Circuit Miles | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6 Percent of STP Circuit Miles to Total | 0.000000 | | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |

COMMERCIAL ALLOCATORS

| | Total Company | Interstate InterLATA Message | Interstate InterLATA P/L | Interstate IntraLATA Message | Interstate IntraLATA P/L | Intrastate InterLATA Message | Intrastate InterLATA P/L | Intrastate IntraLATA Message | Intrastate IntraLATA P/L | EAS | Local |
|---------------------------|------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|---------|-----------|
| 7 Billed Messages | 1,616,193 | 844,112 | | 0 | | 719,152 | | 52,929 | | 0 | 0 |
| 8 Other Units | 1,000,000 | 1 | | 0 | | 0 | | 999,999 | | 0 | 0 |
| 9 Information Units | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 10 Future Use | | | | | | | | | | | |
| 11 TWX Connections | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 TWX Minutes of Use | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 Foreign Directory Cost | 0 | 0 | | 0 | | 0 | | 0 | | 0 | |
| 14 Marketing Billing | 2,595,114 | 797,551 | 0 | 0 | 0 | 158,658 | 0 | 32,253 | 0 | 215,888 | 1,390,764 |
| 15 OB&C Expense | 555,910 | 165,798 | | 0 | | 97,528 | | 97,528 | | 0 | 195,056 |

FIXED CHARGES / TAXES

| | Total Company |
|-------------------------------------------------|------------------|
| 16 Account 7210 - Amort of Inv Tax Credit | 0 |
| 17 Account 7340 - AFUDC | 0 |
| 18 Account 7500 - Fixed Charges | 1,435,357 |
| 19 Account 7540 - Interest on Customer Deposits | 6,930 |
| 20 FIT Adjustment - Addbacks | 51,564 |
| 21 FIT Adjustment - Deducts | 0 |
| 22 SIT Adjustment - Addbacks | 0 |
| 23 SIT Adjustment - Deducts | 0 |
| 24 Account 7100 | 0 |

MISCELLANEOUS DATA

| | Total Company |
|------------------------------------------------------------------|------------------|
| 25 STP Portion of COE Category 2 | 0.000000 |
| 26 DS1/VG Multiplexer, Account 2230, Category 4.23 | 0.000000 |
| 27 Account 6210, Common Channel Signalling Expense to Total 6210 | 0.392389 |

Plant Date: Average 12/31/2007
Expense Date: 12 Mo. Ending 12/31/2007

Rock Hill Telephone Company
Study No.:240542 05

Attachment #6 - Form 13

TRAFFIC FACTORS

| | Interstate InterLATA | Interstate IntraLATA | State InterLATA | State IntraLATA | EAS | Local | Total |
|------------------------------------------|-------------------------|-------------------------|--------------------|--------------------|----------|----------|----------|
| 1 Tandem Switching Factor | | | | | | | |
| 2 Weighted Dem | 0.187598 | 0.000000 | 0.042552 | 0.007720 | 0.000000 | 0.762130 | 1.000000 |
| 3 Wideband Exch Line xDSL Circuit Factor | 1.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 1.000000 |
| 4 Exchange Trunk Toll Factor | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| 5 Subscriber Plant Factor | 0.250000 | 0.000000 | 0.092718 | 0.011577 | 0.000000 | 0.645705 | 1.000000 |
| 6 Conversation Minute Factor | 0.697425 | 0.000000 | 0.145702 | 0.036145 | 0.120728 | | 1.000000 |
| 7 Conversation Minute Miles Factor | 0.663664 | 0.000000 | 0.156699 | 0.047946 | 0.131691 | | 1.000000 |
| 8 Host Remote Factor | 0.278707 | 0.000000 | 0.032223 | 0.010463 | 0.000000 | 0.678607 | 1.000000 |
| 9 Subscriber Line Usage Factor | 0.187081 | 0.000000 | 0.042493 | 0.007561 | 0.000000 | 0.762865 | 1.000000 |
| 10 Exchange Trunk Special Factor | 1.000000 | 0.000000 | 0.000000 | 0.000000 | | 0.000000 | 1.000000 |
| 11 Equal Access Factor | 0.814905 | 0.000000 | 0.185095 | 0.000000 | 0 | | 1.000000 |
| 12 Coinless Pay MOU Factor | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| 13 IOT Category 2 Factor | | | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| 14 Wideband Conversation Minute Miles | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | | 0.000000 |
| 15 Carrier Access Billing Factor | 0.500000 | 0.000000 | 0.250000 | 0.250000 | | | 1.000000 |
| 16 Service Observing BD Factor | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |

ROCK HILL TELEPHONE COMPANY
SUMMARY OF ANNUAL INTERSTATE ACCESS SERVICE REVENUES
JULY 1, 2008 INTERSTATE TARIFF FILING

| | |
|---------------------------------------------------------------------------------|--------------------|
| 1. Switched Access Service Revenue (per Attachment 7, Page 2) | \$2,062,029 |
| 2. Special Access Service Revenue (per Attachment 7, Page 4) | \$3,234,844 |
| 3. Total Annual Interstate Billed Access Service Revenue (Line 1+2) | \$5,296,873 |
| 4. Total Annual Interstate Access Revenue Requirement | \$5,297,017 |
| 5. Variance (Line 4 - Line 3) Note 1 | \$144 |
| | |
| 1. Increase (Decrease) in Switched Access Revenue (per Attachment 7, Page 2) | (\$63,716) |
| 2. Increase (Decrease) in Special Access Revenue (per Attachment 7, Page 4) | (\$102,178) |
| 3. Total Increase (Decrease) in Direct Charges (line 1+ line 2) | (\$165,894) |

Note 1: Due to rounding

**ROCK HILL TELEPHONE COMPANY
SWITCHED ACCESS SERVICE REVENUE
JULY 1, 2008 INTERSTATE TARIFF FILING**

| <u>Element</u> | <u>PROPOSED RATE</u> | <u>PROJECTED YEAR ENDING <u>6/30/09</u> DEMAND*</u> | <u>PROJECTED <u>2008/2009</u> REVENUES</u> |
|----------------------------------------|--------------------------|-------------------------------------------------------------|----------------------------------------------------|
| Premium Local Switching per Minute | \$0.006276 | 149,985,661 | \$941,310 |
| Infor Surcharge (Per 100 Minutes) | \$0.037773 | 149,985,661 | \$56,654 |
| Transport (per Attachment 7, Page 3) | Varies | Varies | \$1,064,065 |
| Total Switched Access Revenue | | | \$2,062,029 |

IMPACT OF FILING

| <u>Element</u> | <u>PROPOSED RATE</u> | <u>CURRENT RATE</u> | <u>INC/DEC RATES</u> | <u>PROJECTED YEAR ENDING 6/30/09 DEMAND*</u> | <u>PROJECTED REVENUE IMPACT</u> |
|----------------------------------------|--------------------------|---------------------|----------------------|------------------------------------------------------|-----------------------------------------|
| Local Switching per minute | \$0.006276 | \$0.00543 | \$0.00085 | 149,985,661 | \$127,188 |
| Infor Surcharge (Per 100 Minutes) | \$0.037773 | \$0.030248 | \$0.00753 | 149,985,661 | \$11,286 |
| Transport (per Attachment 7, Page 3) | Varies | Varies | Varies | Varies | (\$202,190) |
| Total Revenue Impact | | | | | (\$63,716) |

* As Required by F.C.C. Rules and Regulations Part 61.38 (b)(1)(ii)

ROCK HILL TELEPHONE COMPANY
SWITCHED ACCESS SERVICE REVENUE (LOCAL TRANSPORT)
JULY 1, 2008 INTERSTATE TARIFF FILING

| <u>ELEMENT</u> | <u>PROPOSED DEMAND</u> | <u>CURRENT RATE</u> | <u>CURRENT BILLING AMOUNT *</u> | <u>PROPOSED RATE</u> | <u>PROPOSED BILLING AMOUNT</u> | <u>REVENUE DIFFERENTIAL</u> |
|-----------------------------------------------|----------------------------|-------------------------|-----------------------------------------|--------------------------|----------------------------------------|---------------------------------|
| SWITCHED PREMIUM ENTRANCE FACILITES -VG 2W | 708 | \$17.53 | \$12,411.24 | \$17.53 | \$12,411.24 | \$0.00 |
| SWITCHED PREMIUM ENTRANCE FACILITES -VG 4W | 123.24 | \$25.13 | \$3,097.02 | \$25.13 | \$3,097.02 | \$0.00 |
| SWITCHED PREMIUM ENTRANCE FACILITES -HC DS1 | 4301 | \$86.89 | \$373,713.89 | \$85.14 | \$366,187.14 | -\$7,526.75 |
| SWITCHED PREMIUM ENTRANCE FACILITES -HC DS3 | 0 | \$834.16 | \$0.00 | \$817.32 | \$0.00 | \$0.00 |
| DIRECT TRUNKED TRANSPORT TERMINATION - VG | 594.34 | \$11.81 | \$7,019.16 | \$11.81 | \$7,019.16 | \$0.00 |
| DIRECT TRUNKED TRANSPORT TERMINATION - HC DS1 | 2011.9 | \$49.77 | \$100,132.26 | \$48.77 | \$98,120.36 | -\$2,011.90 |
| DIRECT TRUNKED TRANSPORT TERMINATION - HC DS3 | 0 | \$477.91 | \$0.00 | \$468.26 | \$0.00 | \$0.00 |
| DIRECT TRUNKED TRANSPORT FACILITY - VG | 18322 | \$1.20 | \$21,986.40 | \$1.20 | \$21,986.40 | \$0.00 |
| DIRECT TRUNKED TRANSPORT FACILITY HC DS1 | 19602 | \$9.55 | \$187,199.10 | \$9.36 | \$183,474.72 | -\$3,724.38 |
| DIRECT TRUNKED TRANSPORT FACILITY - HC DS3 | 0 | \$92.29 | \$0.00 | \$90.48 | \$0.00 | \$0.00 |
| TANDEM SWITCHED FACILITY | 1,341,919,588 | \$0.000103 | \$138,217.72 | \$0.000005 | \$6,709.60 | -\$131,508.12 |
| TANDEM SWITCHED TERMINATION | 104,121,641 | \$0.000515 | \$53,622.65 | \$0.000024 | \$2,498.92 | -\$51,123.73 |
| TANDEM SWITCHING | 153,082,732 | \$0.002001 | \$306,318.55 | \$0.001951 | \$298,664.41 | -\$7,654.14 |
| 800 DATA BASE QUERY | 13,594,898 | \$0.004600 | \$62,536.53 | \$0.004700 | \$63,896.02 | \$1,359.49 |
| TOTAL REVENUE | | | \$1,266,254.51 | | \$1,064,064.99 | -\$202,190.00 |

* As Required by F.C.C. Rules and Regulations Part 61.38 (b)(1)(ii)

**SPECIAL ACCESS SERVICE REVENUE
JULY 1, 2008 INTERSTATE TARIFF FILING**

| <u>ELEMENT</u> | <u>PROPOSED DEMAND *</u> | <u>CURRENT RATE</u> | <u>CURRENT BILLING AMOUNT</u> | <u>PROPOSED RATE</u> | <u>PROPOSED BILLING AMOUNT</u> | <u>REVENUE DIFFERENTIAL</u> |
|-----------------------------------------------|------------------------------|-------------------------|---------------------------------------|--------------------------|----------------------------------------|---------------------------------|
| SPECIAL METALLIC CHANNEL TERM | 0.00 | \$11.84 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL METALLIC CHANNEL TERM NONRECURRING CHG | 0.00 | \$94.11 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPECIAL METALLIC CHANNEL MILEAGE FACILITY | 0.00 | \$18.43 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPECIAL METALLIC CHANNEL MILEAGE TERMINATION | 0.00 | \$1.29 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPECIAL METALLIC BRIDGING - 3 PREMISE | 0.00 | \$3.66 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPECIAL METALLIC BRIDGING - SERIES | 0.00 | \$3.66 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPECIAL TELEGRAPH CHANNEL TERM 2-WIRE | 0.00 | \$11.84 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL TELEGRAPH CHAN TERM 2W NONRECURRING CHG | 0.00 | \$94.11 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPECIAL TELEGRAPH CHANNEL TERM.-FOUR WIRE | 0.00 | \$23.69 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL TELEGRAPH CHAN TERM 4W NONRECURRING CHG | 0.00 | \$94.11 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPECIAL TELEGRAPH CHANNEL MILEAGE FACILITY | 0.00 | \$1.53 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPECIAL TELEGRAPH CHANNEL MILEAGE TERMINATION | 0.00 | \$15.40 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPECIAL TELEGRAPH BRIDGING - TWO-WIRE | 0.00 | \$3.66 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPECIAL TELEGRAPH BRIDGING - FOUR-WIRE | 0.00 | \$3.66 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPECIAL VOICE CHANNEL TERM 2-WIRE | 66.00 | \$17.53 | \$1,156.98 | \$17.53 | \$1,156.98 | \$0.00 |
| SPL VOICE CHAN TERM 2W NONRECURRING CHG | 0.00 | \$104.04 | \$0.00 | \$104.04 | \$0.00 | \$0.00 |
| SPECIAL VOICE CHANNEL TERM.-FOUR WIRE | 340.00 | \$25.13 | \$8,544.20 | \$25.13 | \$8,544.20 | \$0.00 |
| SPL VOICE CHAN TERM 4W NONRECURRING CHG | 0.00 | \$104.04 | \$0.00 | \$104.04 | \$0.00 | \$0.00 |
| SPECIAL VOICE CHANNEL MILEAGE FACILITY | 2,799.92 | \$1.20 | \$3,359.90 | \$1.20 | \$3,359.90 | \$0.00 |
| SPECIAL VOICE CHANNEL MILEAGE TERMINATION | 126.00 | \$11.81 | \$1,488.06 | \$11.81 | \$1,488.06 | \$0.00 |
| SPECIAL VOICE BRIDGING - TWO-WIRE | 0.00 | \$3.66 | \$0.00 | \$3.66 | \$0.00 | \$0.00 |
| SPECIAL VOICE BRIDGING - FOUR-WIRE | 0.00 | \$3.66 | \$0.00 | \$3.66 | \$0.00 | \$0.00 |
| SPECIAL DATA BRIDGING TWO-WIRE | 0.00 | \$3.66 | \$0.00 | \$3.66 | \$0.00 | \$0.00 |
| SPECIAL DATA BRIDGING FOUR-WIRE | 0.00 | \$3.66 | \$0.00 | \$3.66 | \$0.00 | \$0.00 |
| SPECIAL TELEPHOTO BRIDGING TWO WIRE | 0.00 | \$3.66 | \$0.00 | \$3.66 | \$0.00 | \$0.00 |
| SPECIAL TELEPHOTO BRIDGING FOUR-WIRE | 0.00 | \$3.66 | \$0.00 | \$3.66 | \$0.00 | \$0.00 |
| SPECIAL DATAPHONE SEQUENTIAL TWO-WIRE | 0.00 | \$13.22 | \$0.00 | \$13.22 | \$0.00 | \$0.00 |
| SPECIAL DATAPHONE SEQUENTIAL FOUR-WIRE | 0.00 | \$70.11 | \$0.00 | \$70.11 | \$0.00 | \$0.00 |
| SPECIAL DATAPHONE ADDRESSABLE TWO-WIRE | 0.00 | \$14.15 | \$0.00 | \$14.15 | \$0.00 | \$0.00 |
| SPECIAL DATAPHONE ADDRESSABLE FOUR-WIRE | 0.00 | \$61.23 | \$0.00 | \$61.23 | \$0.00 | \$0.00 |

**SPECIAL ACCESS SERVICE REVENUE
JULY 1, 2008 INTERSTATE TARIFF FILING**

| <u>ELEMENT</u> | <u>PROPOSED DEMAND *</u> | <u>CURRENT RATE</u> | <u>CURRENT BILLING AMOUNT</u> | <u>PROPOSED RATE</u> | <u>PROPOSED BILLING AMOUNT</u> | <u>REVENUE DIFFERENTIAL</u> |
|----------------------------------------------|------------------------------|-------------------------|---------------------------------------|--------------------------|----------------------------------------|---------------------------------|
| SPL TELEMETRY ACTIVE BRIDGING SPLIT BAND | 0.00 | \$5.30 | \$0.00 | \$5.30 | \$0.00 | \$0.00 |
| SPL TELEMETRY ACTIVE BRIDGING SUMMATION | 0.00 | \$2.07 | \$0.00 | \$2.07 | \$0.00 | \$0.00 |
| SPECIAL TELEMETRY PASSIVE BRIDGING | 0.00 | \$0.14 | \$0.00 | \$0.14 | \$0.00 | \$0.00 |
| SPECIAL VOICE CONDITIONING C TYPE | 48.00 | \$3.50 | \$168.00 | \$3.50 | \$168.00 | \$0.00 |
| SPL VOICE CONDITIONING IMPRVD ATTENUATION | 0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL VOICE CONDITIONING IMPRVD ENVELOPE DELAY | 0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPECIAL VOICE CONDITIONING DATA CAPABIL | 36.00 | \$2.39 | \$86.04 | \$2.39 | \$86.04 | \$0.00 |
| SPL VOICE CONDITIONING TELEPHOTO CAPABIL | 0.00 | \$5.37 | \$0.00 | \$5.37 | \$0.00 | \$0.00 |
| SPL VOICE CONDITIONING SEALING CURRENT | 0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL VOICE IMPROVED RETURN LOSS 2-W | 0.00 | \$6.04 | \$0.00 | \$6.04 | \$0.00 | \$0.00 |
| SPL VOICE IMPROVED RETURN LOSS 4-W | 0.00 | \$6.04 | \$0.00 | \$6.04 | \$0.00 | \$0.00 |
| SPL VOICE CUST. SPECIFIED RECEIVE LEVEL | 0.00 | \$5.24 | \$0.00 | \$5.24 | \$0.00 | \$0.00 |
| SPECIAL VOICE MULTIPLEXING | 0.00 | \$134.73 | \$0.00 | \$134.73 | \$0.00 | \$0.00 |
| SPECIAL VOICE SIGNALING CAPABILITY | 12.00 | \$5.98 | \$71.76 | \$5.98 | \$71.76 | \$0.00 |
| SPECIAL VOICE SELECTIVE SIGNALING | 0.00 | \$3.87 | \$0.00 | \$3.87 | \$0.00 | \$0.00 |
| SPL VOICE TRANSFER 4-PORT ARRANGEMENT | 0.00 | \$1.86 | \$0.00 | \$1.86 | \$0.00 | \$0.00 |
| SPL VOICE TRANSFER 5-PORT ARRANGEMENT | 0.00 | \$4.25 | \$0.00 | \$4.25 | \$0.00 | \$0.00 |
| SPECIAL VOICE PUBLIC PACKET SWITCH NETWORK | 0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL AUDIO CHAN TERM 200 TO 3500 HZ MONTH | 0.00 | \$21.09 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 200 TO 3500 HZ MONTH NONRECURRING CHG | 0.00 | \$81.01 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL AUDIO CHAN TERM 200 TO 3500 HZ DAY | 0.00 | \$2.11 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 200 TO 3500 HZ DAY NONRECURRING CHG | 0.00 | \$81.01 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL AUDIO CHAN TERM 100 TO 5000 HZ MONTH | 0.00 | \$23.10 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 100 TO 5000 HZ MONTH NONRECURRING CHG | 0.00 | \$81.01 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL AUDIO CHAN TERM 100 TO 5000 HZ DAY | 0.00 | \$2.31 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 100 TO 5000 HZ MONTH NONRECURRING CHG | 0.00 | \$81.01 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL AUDIO CHAN TERM 50 TO 8000 HZ MONTH | 0.00 | \$23.10 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 50 TO 8000 HZ MONTH NONRECURRING CHG | 0.00 | \$81.01 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL AUDIO CHAN TERM 50 TO 8000 HZ DAY | 0.00 | \$2.31 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 50 TO 8000 HZ DAY NONRECURRING CHG | 0.00 | \$81.01 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

**SPECIAL ACCESS SERVICE REVENUE
JULY 1, 2008 INTERSTATE TARIFF FILING**

| <u>ELEMENT</u> | <u>PROPOSED DEMAND *</u> | <u>CURRENT RATE</u> | <u>CURRENT BILLING AMOUNT</u> | <u>PROPOSED RATE</u> | <u>PROPOSED BILLING AMOUNT</u> | <u>REVENUE DIFFERENTIAL</u> |
|------------------------------------------|------------------------------|-------------------------|---------------------------------------|--------------------------|----------------------------------------|---------------------------------|
| SPL AUDIO CHAN TERM 50 TO 15000 HZ MONTH | 0.00 | \$23.10 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 50 TO 15000 HZ MONTH NONRECURRING CHG | 0.00 | \$81.01 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL AUDIO CHAN TERM 50 TO 15000 HZ DAY | 0.00 | \$2.31 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 50 TO 15000 HZ DAY NONRECURRING CHG | 0.00 | \$81.01 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL AUDIO CH MIL FAC. 200 TO 3500 HZ MO. | 0.00 | \$1.53 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL AUDIO CH MIL FAC. 200 TO 3500 HZ DAY | 0.00 | \$0.15 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL AUDIO CH MIL FAC. 100 TO 5000 HZ MO. | 0.00 | \$3.07 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL AUDIO CH MIL FAC. 100 TO 5000 HZ DAY | 0.00 | \$0.31 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL AUDIO CH MIL FAC. 50 TO 8000 HZ MO. | 0.00 | \$4.60 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL AUDIO CH MIL FAC. 50 TO 8000 HZ DAY | 0.00 | \$0.46 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL AUDIO CH MIL FAC. 50 TO 15000 HZ MO. | 0.00 | \$6.14 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL AUDIO CH MIL FAC. 50 TO 15000 HZ DAY | 0.00 | \$0.61 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL AUDIO CH MIL TERM 200 TO 3500 HZ MO. | 0.00 | \$15.40 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL AUDIO CH MIL TERM 200 TO 3500 HZ DAY | 0.00 | \$1.54 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL AUDIO CH MIL TERM 100 TO 5000 HZ MO. | 0.00 | \$30.80 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL AUDIO CH MIL TERM 100 TO 5000 HZ DAY | 0.00 | \$3.08 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL AUDIO CH MIL TERM 50 TO 8000 HZ MO. | 0.00 | \$46.19 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL AUDIO CH MIL TERM 50 TO 8000 HZ DAY | 0.00 | \$4.62 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL AUDIO CH MIL TERM 50 TO 15000 HZ MO. | 0.00 | \$61.59 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL AUDIO CH MIL TERM 50 TO 15000 HZ DAY | 0.00 | \$6.16 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL AUDIO BRIDGING DISTRIBUTION AMP MO. | 0.00 | \$11.89 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL AUDIO BRIDGING DISTRIBUTION AMP DAY | 0.00 | \$1.19 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPECIAL AUDIO GAIN CONDITIONING MO. | 0.00 | \$7.68 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPECIAL AUDIO GAIN CONDITIONING DAY | 0.00 | \$0.77 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPECIAL AUDIO STEREO MO | 0.00 | \$13.19 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPECIAL AUDIO STEREO DAY | 0.00 | \$1.32 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL VIDEO CHAN TERM TV-1 OR 2 MO. | 0.00 | \$219.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL VIDEO CHAN TERM TV-1 OR 2 DAY | 0.00 | \$120.45 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL VIDEO CHAN TERM TV-1 OR 2 MO. [NRC] | 0.00 | \$139.97 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL VIDEO CHAN TERM TV-1 OR 2 DAY [NRC] | 0.00 | \$139.97 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

**SPECIAL ACCESS SERVICE REVENUE
JULY 1, 2008 INTERSTATE TARIFF FILING**

| <u>ELEMENT</u> | <u>PROPOSED DEMAND *</u> | <u>CURRENT RATE</u> | <u>CURRENT BILLING AMOUNT</u> | <u>PROPOSED RATE</u> | <u>PROPOSED BILLING AMOUNT</u> | <u>REVENUE DIFFERENTIAL</u> |
|----------------------------------------------|------------------------------|-------------------------|---------------------------------------|--------------------------|----------------------------------------|---------------------------------|
| SPL VIDEO CHAN TERM 4TV-5 MO. | 0.00 | \$213.66 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL VIDEO CHAN TERM 4TV-5 DAY | 0.00 | \$117.51 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL VIDEO CHAN TERM 4TV-5 MO. [NRC] | 0.00 | \$139.97 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL VIDEO CHAN TERM 4TV-5 DAY [NRC] | 0.00 | \$139.97 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL VIDEO CHAN TERM 6TV-5 MO. | 0.00 | \$227.03 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL VIDEO CHAN TERM 6TV-5 DAY | 0.00 | \$124.87 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL VIDEO CHAN TERM 6TV-5 MO. [NRC] | 0.00 | \$139.97 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL VIDEO CHAN TERM 6TV-5 DAY [NRC] | 0.00 | \$139.97 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL VIDEO CHAN TERM TV-15 MO. | 0.00 | \$235.65 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL VIDEO CHAN TERM TV-15 DAY | 0.00 | \$129.61 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL VIDEO CHAN TERM TV-15 MO. [NRC] | 0.00 | \$139.97 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL VIDEO CHAN TERM TV-15 DAY [NRC] | 0.00 | \$139.97 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL VIDEO CHAN MILEAGE FACILITY MO. | 0.00 | \$200.58 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL VIDEO CHAN MILEAGE FACILITY DAY | 0.00 | \$110.32 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL VIDEO CHAN MILEAGE TERMINATION MO. | 0.00 | \$213.64 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL VIDEO CHAN MILEAGE TERMINATION DAY | 0.00 | \$117.50 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL DIGITAL DATA CHAN TERM 2.4 KBPS MO. | 0.00 | \$30.56 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL DIG DATA 2.4 KBPS NONRECURRING CHARGE | 0.00 | \$132.03 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL DIGITAL DATA CHAN TERM 4.8 KBPS MO. | 12.00 | \$30.56 | \$366.72 | \$29.94 | \$359.28 | -\$7.44 |
| SPL DIG DATA 4.8 KBPS NONRECURRING CHARGE | 0.00 | \$132.03 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL DIGITAL DATA CHAN TERM 9.6 KBPS MO. | 36.00 | \$30.56 | \$1,100.16 | \$29.94 | \$1,077.84 | -\$22.32 |
| SPL DIG DATA 9.6 KBPS NONRECURRING CHARGE | 0.00 | \$132.03 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL DIGITAL DATA CHAN TERM 19.2 KBPS MO. | 8.00 | \$30.56 | \$244.48 | \$29.94 | \$239.52 | -\$4.96 |
| SPL DIG DATA 19.2 KBPS NONRECURRING CHARGE | 0.00 | \$132.03 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL DIGITAL DATA CHAN TERM 56.0 KBPS MO. | 2,139.00 | \$30.56 | \$65,367.84 | \$29.94 | \$64,041.66 | -\$1,326.18 |
| SPL DIG DATA 56.0 KBPS NONRECURRING CHARGE | 0.00 | \$132.03 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL DIGITAL DATA CHAN TERM 64.0 KBPS MO. | 250.00 | \$30.56 | \$7,640.00 | \$29.94 | \$7,485.00 | -\$155.00 |
| SPL DIG DATA 64.0 KBPS NONRECURRING CHARGE | 0.00 | \$132.03 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL DIG DATA CHAN MILE FACILITY 2.4 KBPS MO. | 0.00 | \$1.19 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL DIG DATA CHAN MILE FACILITY 4.8 KBPS MO. | 279.24 | \$1.19 | \$332.30 | \$1.17 | \$326.71 | -\$5.58 |

**SPECIAL ACCESS SERVICE REVENUE
JULY 1, 2008 INTERSTATE TARIFF FILING**

| <u>ELEMENT</u> | <u>PROPOSED DEMAND *</u> | <u>CURRENT RATE</u> | <u>CURRENT BILLING AMOUNT</u> | <u>PROPOSED RATE</u> | <u>PROPOSED BILLING AMOUNT</u> | <u>REVENUE DIFFERENTIAL</u> |
|------------------------------------------------|------------------------------|-------------------------|---------------------------------------|--------------------------|----------------------------------------|---------------------------------|
| SPL DIG DATA CHAN MILE FACILITY 9.6 KBPS MO. | 349.40 | \$1.19 | \$415.79 | \$1.17 | \$408.80 | -\$6.99 |
| SPL DIG DATA CHAN MILE FACILITY 19.2 KBPS MO. | 0.00 | \$1.19 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL DIG DATA CHAN MILE FACILITY 56.0 KBPS MO. | 7,683.58 | \$2.36 | \$18,133.25 | \$2.31 | \$17,749.07 | -\$384.18 |
| SPL DIG DATA CHAN MILE FACILITY 64.0 KBPS MO. | 8,356.10 | \$2.36 | \$19,720.40 | \$2.31 | \$19,302.59 | -\$417.81 |
| SPL DIG DATA CHAN MILEAGE TERM 2.4 KBPS MO. | 0.00 | \$11.82 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL DIG DATA CHAN MILEAGE TERM 4.8 KBPS MO. | 12.00 | \$11.82 | \$141.84 | \$11.58 | \$138.96 | -\$2.88 |
| SPL DIG DATA CHAN MILEAGE TERM 9.6 KBPS MO. | 24.00 | \$11.82 | \$283.68 | \$11.58 | \$277.92 | -\$5.76 |
| SPL DIG DATA CHAN MILEAGE TERM 19.2 KBPS MO. | 12.00 | \$11.82 | \$141.84 | \$11.58 | \$138.96 | -\$2.88 |
| SPL DIG DATA CHAN MILEAGE TERM 56.0 KBPS MO. | 192.00 | \$23.66 | \$4,542.72 | \$23.18 | \$4,450.56 | -\$92.16 |
| SPL DIG DATA CHAN MILEAGE TERM 64.0 KBPS MO. | 276.00 | \$23.66 | \$6,530.16 | \$23.18 | \$6,397.68 | -\$132.48 |
| SPECIAL DIGITAL DATA BRIDGING | 0.00 | \$4.68 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL DIGITAL DATA LOOP TRANSFER ARRANGEMENT | 0.00 | \$3.70 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL DIG DATA PPS 9.6 KBPS ARRANGEMENT | 0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL DIG DATA PPS 56.0 KBPS ARRANGEMENT | 0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL DIG DATA CHANNEL SERVICE 2.4 KBPS MO. | 0.00 | \$18.49 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL DIG DATA CHANNEL SERVICE 4.8 KBPS MO. | 0.00 | \$18.49 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL DIG DATA CHANNEL SERVICE 9.6 KBPS MO. | 0.00 | \$18.49 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL DIG DATA CHANNEL SERVICE 56.0 KBPS MO. | 0.00 | \$18.49 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL HIGH CAP CHAN TERM 1.544 MBPS MO. | 13,797.00 | \$86.89 | \$1,198,821.33 | \$85.14 | \$1,174,676.58 | -\$24,144.75 |
| SPL HIGH CAP 1.544 MBPS NONRECURRING CHARGE | 125.00 | \$140.90 | \$17,612.50 | \$138.06 | \$17,257.50 | -\$355.00 |
| SPL HIGH CAP CHAN TERM 3.152 MBPS MO. | 0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL HIGH CAP 3.152 MBPS NONRECURRING CHARGE | 0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL HIGH CAP CHAN TERM 6.312 MBPS MO. | 0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL HIGH CAP 6.312 MBPS NONRECURRING CHARGE | 0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL HC CHAN TERM 44.736 MBPS MO. [1 DS3] | 165.00 | \$834.16 | \$137,636.40 | \$817.32 | \$134,857.80 | -\$2,778.60 |
| SPL HC 44.736 MBPS NONRECURRING CHARGE [1 DS3] | 0.00 | \$295.98 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL HIGH CAP CHAN TERM 274.176 MBPS MO. | 0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL HIGH CAP 274.176 MBPS NONRECURRING CHARGE | 0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL HIGH CAP CHAN MILE FACILITY 64 KBPS MO. | 0.00 | \$2.92 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL HIGH CAP CHAN MILE FACILITY 1.544 MBPS MO. | 58,814.77 | \$9.55 | \$561,681.05 | \$9.36 | \$550,506.25 | -\$11,174.81 |

**SPECIAL ACCESS SERVICE REVENUE
JULY 1, 2008 INTERSTATE TARIFF FILING**

| <u>ELEMENT</u> | <u>PROPOSED DEMAND *</u> | <u>CURRENT RATE</u> | <u>CURRENT BILLING AMOUNT</u> | <u>PROPOSED RATE</u> | <u>PROPOSED BILLING AMOUNT</u> | <u>REVENUE DIFFERENTIAL</u> |
|----------------------------------------------------|------------------------------|-------------------------|---------------------------------------|--------------------------|----------------------------------------|---------------------------------|
| SPL HIGH CAP CHAN MILE FACILTY 3.152 MBPS MO. | 0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL HIGH CAP CHAN MILE FACILTY 6.312 MBPS MO. | 0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL HIGH CAP CHAN MILE FACILTY 44.736 MBPS MO. | 5,556.58 | \$92.34 | \$513,094.60 | \$90.48 | \$502,759.36 | -\$10,335.24 |
| SPL HIGH CAP CHAN MILE FCLTY 274.176 MBPS MO. | 0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL HIGH CAP CHAN MILE TERM 64 KBPS MO. | 0.00 | \$23.27 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL HIGH CAP CHAN MILE TERM 1.544 MBPS MO. | 4,387.00 | \$49.77 | \$218,340.99 | \$48.77 | \$213,953.99 | -\$4,387.00 |
| SPL HIGH CAP CHAN MILE TERM 3.152 MBPS MO. | 0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL HIGH CAP CHAN MILE TERM 6.312 MBPS MO. | 0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL HIGH CAP CHAN MILE TERM 44.736 MBPS MO. | 392.00 | \$477.91 | \$187,340.72 | \$468.26 | \$183,557.92 | -\$3,782.80 |
| SPL HIGH CAP CHAN MILE TERM 274.176 MBPS MO. | 0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL HIGH CAPACITY MULTIPLEXING DS4 TO DS1 | 0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL HIGH CAPACITY MULTIPLEXING DS3 TO DS1 | 239.00 | \$281.50 | \$67,278.50 | \$275.82 | \$65,920.98 | -\$1,357.52 |
| SPL HIGH CAPACITY MULTIPLEXING DS2 TO DS1 | 0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL HIGH CAPACITY MULTIPLEXING DS1C TO DS1 | 0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL HIGH CAPACITY MULTIPLEXING DS1 TO VOICE | 86.00 | \$84.52 | \$7,268.72 | \$82.81 | \$7,121.66 | -\$147.06 |
| SPL HIGH CAPACITY MULTIPLEXING DS1 TO DSO | 12.00 | \$82.60 | \$991.20 | \$80.93 | \$971.16 | -\$20.04 |
| SPL HIGH CAP MPX DSO TO SUBRATES < 20 2.4KBPS | 0.00 | \$237.24 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL HIGH CAP MPX DSO TO SUBRATES < 10 4.8KBPS | 0.00 | \$171.48 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL HIGH CAP MPX DSO TO SUBRATES < 5 9.6KBPS | 0.00 | \$149.59 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL HIGH CAPACITY AUTO LOOP TRANSFER | 0.00 | \$120.68 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL HIGH CAPACITY TRANSFER ARRANGEMENT | 0.00 | \$102.57 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL HIGH CAPACITY NCT EQUIP 1.544 MBPS | 0.00 | \$53.37 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL HIGH CAPACITY NCTE AUTO LOOP TRANSFER | 0.00 | \$277.83 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL HIGH CAPACITY DSL ISP PORT CHARGE T1 | 0.00 | \$182.99 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL HIGH CAPACITY DSL ISP PORT CHARGE T1 NRC | 0.00 | \$500.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL HIGH CAPACITY DSL ISP PORT CHARGE T3 | 12.00 | \$1,270.75 | \$15,249.00 | \$1,245.10 | \$14,941.20 | -\$307.80 |
| SPL HIGH CAPACITY DSL ISP PORT CHARGE T3 NRC | 0.00 | \$500.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SYNCHRONOUS OPTICAL CHANNEL SERV. CHANNEL TERM | 48.00 | \$1,114.86 | \$53,513.28 | \$1,092.36 | \$52,433.28 | -\$1,080.00 |
| SYNCHRONOUS OPTICAL CHANNEL SERV. CHANNEL TERM 20% | 48.00 | \$891.89 | \$42,810.72 | \$873.89 | \$41,946.72 | -\$864.00 |
| SYNCHRONOUS OPTICAL CHANNEL SERV. CHANNEL NRC | 0.00 | \$680.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

**SPECIAL ACCESS SERVICE REVENUE
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| <u>ELEMENT</u> | <u>PROPOSED DEMAND *</u> | <u>CURRENT RATE</u> | <u>CURRENT BILLING AMOUNT</u> | <u>PROPOSED RATE</u> | <u>PROPOSED BILLING AMOUNT</u> | <u>REVENUE DIFFERENTIAL</u> |
|----------------------------------------------------|------------------------------|-------------------------|---------------------------------------|--------------------------|----------------------------------------|---------------------------------|
| SYNCHRONOUS OPTICAL CHANNEL SERV. CMF | 180.00 | \$146.62 | \$26,391.60 | \$143.66 | \$25,858.80 | -\$532.80 |
| SYNCHRONOUS OPTICAL CHANNEL SERV. CMT | 0.00 | \$655.40 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| CUSTOMER NODE OC3 155.52 MBPS | 0.00 | \$778.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| CUSTOMER NODE OC3 155.52 NRC | 0.00 | \$170.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| CUSTOMER PREMISES PORT DS1 | 0.00 | \$50.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| CUSTOMER PREMISES PORT DS1 NRC | 0.00 | \$54.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| CUSTOMER PREMISES PORT DS3 | 0.00 | \$300.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| CUSTOMER PREMISES PORT DS3 NRC | 0.00 | \$213.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| CUSTOMER PREMISES PORT STS-1 | 0.00 | \$300.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| CUSTOMER PREMISES PORT STS-1 NRC | 0.00 | \$213.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| CUSTOMER PREMISES PORT OC3 | 0.00 | \$150.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| ADD/DROP MULTIPLEXING DS1 | 0.00 | \$40.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| ADD/DROP MULTIPLEXING DS3 | 0.00 | \$100.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| ADD/DROP MULTIPLEXING OC3 | 0.00 | \$150.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| DSL ACCESS SERVICE CONNECTION PER OC3 | 0.00 | \$2,190.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| DSL ACCESS SERVICE CONNECTION PER NRC | 0.00 | \$500.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| FRAME RELAY ACCESS CONN E.U. PORT-STAND 56KBPS | 0.00 | \$42.90 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| FRAME RELAY ACCESS CONN E.U. PORT-STAND 56KBPS NRC | 0.00 | \$131.64 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| FRAME RELAY ACCESS CONN E.U. PORT-STAND 64KBPS | 24.00 | \$42.90 | \$1,029.60 | \$42.03 | \$1,008.72 | -\$20.88 |
| FRAME RELAY ACCESS CONN E.U. PORT-STAND 64KBPS NRC | 0.00 | \$131.64 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| FRAME RELAY ACCESS CONN E.U. PORT-STAND 1.544 | 24.00 | \$102.46 | \$2,459.04 | \$100.39 | \$2,409.36 | -\$49.68 |
| FRAME RELAY ACCESS CONN E.U. PORT-STAND 1.544 NRC | 0.00 | \$138.19 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| FRAME RELAY ACCESS CONN E.U. PORT-CHAN 56KBPS | 0.00 | \$10.68 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| FRAME RELAY ACCESS CONN E.U. PORT-CHAN 56KBPS NRC | 0.00 | \$15.70 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| FRAME RELAY ACCESS CONN E.U. PORT-CHAN 64KBPS | 0.00 | \$10.68 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| FRAME RELAY ACCESS CONN E.U. PORT-CHAN 64KBPS NRC | 0.00 | \$15.70 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| FRAME RELAY ACCESS CONN E.U. PORT-CHAN 128KBPS | 24.00 | \$21.72 | \$521.28 | \$21.28 | \$510.72 | -\$10.56 |
| FRAME RELAY ACCESS CONN E.U. PORT-CHAN 128KBPS NRC | 0.00 | \$31.35 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| FRAME RELAY ACCESS CONN E.U. PORT-CHAN 192KBPS | 0.00 | \$32.70 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| FRAME RELAY ACCESS CONN E.U. PORT-CHAN 192KBPS NRC | 0.00 | \$47.05 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

**SPECIAL ACCESS SERVICE REVENUE
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| <u>ELEMENT</u> | <u>PROPOSED DEMAND *</u> | <u>CURRENT RATE</u> | <u>CURRENT BILLING AMOUNT</u> | <u>PROPOSED RATE</u> | <u>PROPOSED BILLING AMOUNT</u> | <u>REVENUE DIFFERENTIAL</u> |
|----------------------------------------------------|------------------------------|-------------------------|---------------------------------------|--------------------------|----------------------------------------|---------------------------------|
| FRAME RELAY ACCESS CONN E.U. PORT-CHAN 256KBPS | 0.00 | \$43.60 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| FRAME RELAY ACCESS CONN E.U. PORT-CHAN 256KBPS NRC | 0.00 | \$62.75 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| FRAME RELAY ACCESS CONN E.U. PORT-CHAN 320KBPS | 0.00 | \$54.50 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| FRAME RELAY ACCESS CONN E.U. PORT-CHAN 320KBPS NRC | 0.00 | \$78.40 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| FRAME RELAY ACCESS CONN E.U. PORT-CHAN 384KBPS | 0.00 | \$65.40 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| FRAME RELAY ACCESS CONN E.U. PORT-CHAN 384KBPS NRC | 0.00 | \$94.10 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| FRAME RELAY ACCESS CONN E.U. PORT-CHAN 448KBPS | 0.00 | \$76.30 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| FRAME RELAY ACCESS CONN E.U. PORT-CHAN 448KBPS NRC | 0.00 | \$109.75 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| FRAME RELAY ACCESS CONN E.U. PORT-CHAN 512KBPS | 0.00 | \$87.20 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| FRAME RELAY ACCESS CONN E.U. PORT-CHAN 512KBPS NRC | 0.00 | \$125.45 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| FRAME RELAY ACCESS CONN E.U. PORT-CHAN 576KBPS | 0.00 | \$98.10 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| FRAME RELAY ACCESS CONN E.U. PORT-CHAN 576KBPS NRC | 0.00 | \$141.15 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| FRAME RELAY ACCESS CONN E.U. PORT-CHAN 640KBPS | 0.00 | \$109.05 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| FRAME RELAY ACCESS CONN E.U. PORT-CHAN 640KBPS NRC | 0.00 | \$156.80 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| FRAME RELAY ACCESS CONN E.U. PORT-CHAN 704KBPS | 0.00 | \$119.95 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| FRAME RELAY ACCESS CONN E.U. PORT-CHAN 704KBPS NRC | 0.00 | \$172.50 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| FRAME RELAY ACCESS CONN E.U. PORT-CHAN 768KBPS | 0.00 | \$130.85 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| FRAME RELAY ACCESS CONN E.U. PORT-CHAN 768KBPS NRC | 0.00 | \$188.15 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| FRAME RELAY ACCESS CONN ACC. CUST. PORT-1.544 MBPS | 0.00 | \$98.79 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| FRAME RELAY ACCESS CONN ACC. CUST. PORT-NRC | 0.00 | \$138.19 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| FRAME RELAY ACCESS PVC'S - 0 KBPS | 0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| FRAME RELAY ACCESS PVC'S - 8 KBPS | 0.00 | \$5.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| FRAME RELAY ACCESS PVC'S - 16 KBPS | 0.00 | \$6.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| FRAME RELAY ACCESS PVC'S - 32 KBPS | 0.00 | \$7.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| FRAME RELAY ACCESS PVC'S - 56 KBPS | 0.00 | \$10.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| FRAME RELAY ACCESS PVC'S - 64 KBPS | 12.00 | \$11.96 | \$143.52 | \$11.72 | \$140.64 | -\$2.88 |
| FRAME RELAY ACCESS PVC'S - 128 KBPS | 12.00 | \$16.27 | \$195.24 | \$15.94 | \$191.28 | -\$3.96 |
| FRAME RELAY ACCESS PVC'S - 384 KBPS | 0.00 | \$24.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| FRAME RELAY ACCESS PVC'S - 768 KBPS | 0.00 | \$36.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| FRAME RELAY ACCESS PVC'S - 1.544 MBPS | 0.00 | \$55.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

**SPECIAL ACCESS SERVICE REVENUE
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|-------------------------------------------------|------------------------------|-------------------------|---------------------------------------|--------------------------|----------------------------------------|---------------------------------|
| FRAME RELAY ACCESS PVC NRC INSTALL | 0.00 | \$50.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| FRAME RELAY ACCESS PVC NRC REARRANGEMENT | 0.00 | \$25.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| FRAME RELAY ACCESS DLCI | 48.00 | \$2.03 | \$97.44 | \$1.99 | \$95.52 | -\$1.92 |
| FRAME RELAY ACCESS DLCI NRC | 0.00 | \$25.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| PUBLIC PACKET DATA NTKW 10MBPS NRC PER CIRCUIT | 0.00 | \$397.70 | \$0.00 | \$318.00 | \$0.00 | \$0.00 |
| PUBLIC PACKET DATA NTKW 10MBPS METS CDPI BAND A | 18.00 | \$681.12 | \$12,260.16 | \$456.00 | \$8,208.00 | -\$4,052.16 |
| PUBLIC PACKET DATA NTKW 10MBPS METS CDPI BAND B | 0.00 | \$731.95 | \$0.00 | \$492.00 | \$0.00 | \$0.00 |
| PUBLIC PACKET DATA NTKW 10MBPS METS CDPI BAND C | 60.00 | \$777.70 | \$46,662.00 | \$528.00 | \$31,680.00 | -\$14,982.00 |
| PUBLIC PACKET DATA NTKW 10MBPS METS ISPI BAND A | 24.00 | \$340.56 | \$8,173.44 | \$216.00 | \$5,184.00 | -\$2,989.44 |
| PUBLIC PACKET DATA NTKW 10MBPS METS ISPI BAND B | 0.00 | \$365.98 | \$0.00 | \$232.00 | \$0.00 | \$0.00 |
| PUBLIC PACKET DATA NTKW 10MBPS METS ISPI BAND C | 12.00 | \$386.31 | \$4,635.72 | \$248.00 | \$2,976.00 | -\$1,659.72 |
| PUBLIC PACKET DATA NTKW 10MBPS METS MPI BAND A | 0.00 | \$172.82 | \$0.00 | \$116.00 | \$0.00 | \$0.00 |
| PUBLIC PACKET DATA NTKW 10MBPS METS MPI BAND B | 0.00 | \$198.24 | \$0.00 | \$132.00 | \$0.00 | \$0.00 |
| PUBLIC PACKET DATA NTKW 10MBPS METS MPI BAND C | 0.00 | \$218.57 | \$0.00 | \$148.00 | \$0.00 | \$0.00 |
| PUBLIC PACKET DATA NTKW 20MBPS NRC PER CIRCUIT | 0.00 | \$397.70 | \$0.00 | \$318.00 | \$0.00 | \$0.00 |
| PUBLIC PACKET DATA NTKW 20MBPS METS CDPI BAND A | 0.00 | \$700.00 | \$0.00 | \$560.00 | \$0.00 | \$0.00 |
| PUBLIC PACKET DATA NTKW 20MBPS METS CDPI BAND B | 0.00 | \$740.00 | \$0.00 | \$592.00 | \$0.00 | \$0.00 |
| PUBLIC PACKET DATA NTKW 20MBPS METS CDPI BAND C | 0.00 | \$790.00 | \$0.00 | \$632.00 | \$0.00 | \$0.00 |
| PUBLIC PACKET DATA NTKW 20MBPS METS ISPI BAND A | 0.00 | \$350.00 | \$0.00 | \$280.00 | \$0.00 | \$0.00 |
| PUBLIC PACKET DATA NTKW 20MBPS METS ISPI BAND B | 0.00 | \$370.00 | \$0.00 | \$296.00 | \$0.00 | \$0.00 |
| PUBLIC PACKET DATA NTKW 20MBPS METS ISPI BAND C | 0.00 | \$390.00 | \$0.00 | \$312.00 | \$0.00 | \$0.00 |
| PUBLIC PACKET DATA NTKW 20MBPS METS MPI BAND A | 0.00 | \$180.00 | \$0.00 | \$144.00 | \$0.00 | \$0.00 |
| PUBLIC PACKET DATA NTKW 20MBPS METS MPI BAND B | 0.00 | \$200.00 | \$0.00 | \$160.00 | \$0.00 | \$0.00 |
| PUBLIC PACKET DATA NTKW 20MBPS METS MPI BAND C | 0.00 | \$220.00 | \$0.00 | \$176.00 | \$0.00 | \$0.00 |
| PUBLIC PACKET DATA NTKW 50MBPS NRC PER CIRCUIT | 0.00 | \$397.70 | \$0.00 | \$318.00 | \$0.00 | \$0.00 |
| PUBLIC PACKET DATA NTKW 50MBPS METS CDPI BAND A | 0.00 | \$880.00 | \$0.00 | \$704.00 | \$0.00 | \$0.00 |
| PUBLIC PACKET DATA NTKW 50MBPS METS CDPI BAND B | 0.00 | \$930.00 | \$0.00 | \$744.00 | \$0.00 | \$0.00 |
| PUBLIC PACKET DATA NTKW 50MBPS METS CDPI BAND C | 0.00 | \$990.00 | \$0.00 | \$792.00 | \$0.00 | \$0.00 |
| PUBLIC PACKET DATA NTKW 50MBPS METS ISPI BAND A | 0.00 | \$440.00 | \$0.00 | \$352.00 | \$0.00 | \$0.00 |
| PUBLIC PACKET DATA NTKW 50MBPS METS ISPI BAND B | 0.00 | \$460.00 | \$0.00 | \$368.00 | \$0.00 | \$0.00 |

**SPECIAL ACCESS SERVICE REVENUE
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| <u>ELEMENT</u> | <u>PROPOSED DEMAND *</u> | <u>CURRENT RATE</u> | <u>CURRENT BILLING AMOUNT</u> | <u>PROPOSED RATE</u> | <u>PROPOSED BILLING AMOUNT</u> | <u>REVENUE DIFFERENTIAL</u> |
|--------------------------------------------------|-------------------------------------|--------------------------------|----------------------------------------------|---------------------------------|-----------------------------------------------|----------------------------------------|
| PUBLIC PACKET DATA NTKW 50MBPS METS ISPI BAND C | 0.00 | \$490.00 | \$0.00 | \$392.00 | \$0.00 | \$0.00 |
| PUBLIC PACKET DATA NTKW 50MBPS METS MPI BAND A | 0.00 | \$230.00 | \$0.00 | \$184.00 | \$0.00 | \$0.00 |
| PUBLIC PACKET DATA NTKW 50MBPS METS MPI BAND B | 0.00 | \$250.00 | \$0.00 | \$200.00 | \$0.00 | \$0.00 |
| PUBLIC PACKET DATA NTKW 50MBPS METS MPI BAND C | 0.00 | \$280.00 | \$0.00 | \$224.00 | \$0.00 | \$0.00 |
| PUBLIC PACKET DATA NTKW 100MBPS METS NRC PER CIR | 0.00 | \$397.70 | \$0.00 | \$318.00 | \$0.00 | \$0.00 |
| PUBLIC PACKET DATA NTKW 100MBPS METS CDPI BAND A | 12.00 | \$920.00 | \$11,040.00 | \$736.00 | \$8,832.00 | -\$2,208.00 |
| PUBLIC PACKET DATA NTKW 100MBPS METS CDPI BAND B | 0.00 | \$1,000.00 | \$0.00 | \$800.00 | \$0.00 | \$0.00 |
| PUBLIC PACKET DATA NTKW 100MBPS METS CDPI BAND C | 0.00 | \$1,100.00 | \$0.00 | \$880.00 | \$0.00 | \$0.00 |
| PUBLIC PACKET DATA NTKW 100MBPS METS ISPI BAND A | 36.00 | \$460.00 | \$16,560.00 | \$368.00 | \$13,248.00 | -\$3,312.00 |
| PUBLIC PACKET DATA NTKW 100MBPS METS ISPI BAND B | 0.00 | \$500.00 | \$0.00 | \$400.00 | \$0.00 | \$0.00 |
| PUBLIC PACKET DATA NTKW 100MBPS METS ISPI BAND C | 0.00 | \$530.00 | \$0.00 | \$424.00 | \$0.00 | \$0.00 |
| PUBLIC PACKET DATA NTKW 100MBPS METS MPI BAND A | 0.00 | \$290.00 | \$0.00 | \$232.00 | \$0.00 | \$0.00 |
| PUBLIC PACKET DATA NTKW 100MBPS METS MPI BAND B | 0.00 | \$330.00 | \$0.00 | \$264.00 | \$0.00 | \$0.00 |
| PUBLIC PACKET DATA NTKW 100MBPS METS MPI BAND C | 0.00 | \$370.00 | \$0.00 | \$296.00 | \$0.00 | \$0.00 |
| PUBLIC PACKET DATA NTKW 500MBPS NRC PER CIRCUIT | 0.00 | \$397.70 | \$0.00 | \$318.00 | \$0.00 | \$0.00 |
| PUBLIC PACKET DATA NTKW 500MBPS METS CDPI BAND A | 0.00 | \$1,380.00 | \$0.00 | \$1,104.00 | \$0.00 | \$0.00 |
| PUBLIC PACKET DATA NTKW 500MBPS METS CDPI BAND B | 0.00 | \$1,500.00 | \$0.00 | \$1,200.00 | \$0.00 | \$0.00 |
| PUBLIC PACKET DATA NTKW 500MBPS METS CDPI BAND C | 0.00 | \$1,650.00 | \$0.00 | \$1,320.00 | \$0.00 | \$0.00 |
| PUBLIC PACKET DATA NTKW 500MBPS METS ISPI BAND A | 0.00 | \$690.00 | \$0.00 | \$552.00 | \$0.00 | \$0.00 |
| PUBLIC PACKET DATA NTKW 500MBPS METS ISPI BAND B | 0.00 | \$750.00 | \$0.00 | \$600.00 | \$0.00 | \$0.00 |
| PUBLIC PACKET DATA NTKW 500MBPS METS ISPI BAND C | 0.00 | \$800.00 | \$0.00 | \$640.00 | \$0.00 | \$0.00 |
| PUBLIC PACKET DATA NTKW 500MBPS METS MPI BAND A | 0.00 | \$440.00 | \$0.00 | \$352.00 | \$0.00 | \$0.00 |
| PUBLIC PACKET DATA NTKW 500MBPS METS MPI BAND B | 0.00 | \$500.00 | \$0.00 | \$400.00 | \$0.00 | \$0.00 |
| PUBLIC PACKET DATA NTKW 500MBPS METS MPI BAND C | 0.00 | \$560.00 | \$0.00 | \$448.00 | \$0.00 | \$0.00 |
| PUBLIC PACKET DATA NTKW 1GIGE NRC PER CIRCUIT | 0.00 | \$397.70 | \$0.00 | \$318.00 | \$0.00 | \$0.00 |
| PUBLIC PACKET DATA NTKW 1GIGE METS CDPI BAND A | 12.00 | \$2,070.00 | \$24,840.00 | \$1,656.00 | \$19,872.00 | -\$4,968.00 |
| PUBLIC PACKET DATA NTKW 1GIGE METS CDPI BAND B | 0.00 | \$2,250.00 | \$0.00 | \$1,800.00 | \$0.00 | \$0.00 |
| PUBLIC PACKET DATA NTKW 1GIGE METS CDPI BAND C | 0.00 | \$2,480.00 | \$0.00 | \$1,984.00 | \$0.00 | \$0.00 |
| PUBLIC PACKET DATA NTKW 1GIGE METS ISPI BAND A | 12.00 | \$1,040.00 | \$12,480.00 | \$832.00 | \$9,984.00 | -\$2,496.00 |
| PUBLIC PACKET DATA NTKW 1GIGE METS ISPI BAND B | 0.00 | \$1,130.00 | \$0.00 | \$904.00 | \$0.00 | \$0.00 |

**SPECIAL ACCESS SERVICE REVENUE
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| <u>ELEMENT</u> | <u>PROPOSED DEMAND *</u> | <u>CURRENT RATE</u> | <u>CURRENT BILLING AMOUNT</u> | <u>PROPOSED RATE</u> | <u>PROPOSED BILLING AMOUNT</u> | <u>REVENUE DIFFERENTIAL</u> |
|---------------------------------------------------|-------------------------------------|--------------------------------|----------------------------------------------|---------------------------------|-----------------------------------------------|----------------------------------------|
| PUBLIC PACKET DATA NTKW 1GIGE METS ISPI BAND C | 0.00 | \$1,200.00 | \$0.00 | \$960.00 | \$0.00 | \$0.00 |
| PUBLIC PACKET DATA NTKW 1GIGE METS MPI BAND A | 12.00 | \$660.00 | \$7,920.00 | \$528.00 | \$6,336.00 | -\$1,584.00 |
| PUBLIC PACKET DATA NTKW 1GIGE METS MPI BAND B | 0.00 | \$750.00 | \$0.00 | \$600.00 | \$0.00 | \$0.00 |
| PUBLIC PACKET DATA NTKW 1GIGE METS MPI BAND C | 0.00 | \$840.00 | \$0.00 | \$672.00 | \$0.00 | \$0.00 |
| PUBLIC PACKET DATA NTKW METS BRIDGE INTERFACE NRC | 0.00 | \$397.70 | \$0.00 | \$318.00 | \$0.00 | \$0.00 |
| PUBLIC PACKET DATA NTKW METS BRIDGE INTERFACE | 0.00 | \$405.65 | \$0.00 | \$325.00 | \$0.00 | \$0.00 |
| DIGITAL ACCESS CROSS CONNECT SERVICE MONTH | 12.00 | \$11.50 | \$138.00 | \$11.27 | \$135.24 | -\$2.76 |
| DIGITAL ACCESS CROSS CONNECT SERVICE NRC | 0.00 | \$100.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| DIGITAL ACCESS CROSS CONNECT SERVICE RECONFIGURE | 0.00 | \$75.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| DIGITAL ACCESS CROSS CONNECT SERVICE MONTH NRC | 0.00 | \$100.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| DIGITAL ACCESS CROSS CONNECT SERVICE RECONFIGURE | 0.00 | \$75.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| TOTAL REVENUE | | | \$3,337,022.16 | | \$3,234,844.17 | -\$102,177.99 |

* As required by F.C.C. Rules and Regulations Part 61.38 (b)(1)(ii)