

**Local Number Portability - Citizens Telephone Company d/b/a Comporium Communications**  
**January 15, 2010**  
**End User Charge Development**

**EXHIBIT 1A**

<u>Line</u>	<u>Year</u>					
	<u>0</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>
<b><u>Investment</u></b>						
1 LNP End User Investment	\$156,695	\$0	\$0	\$0	\$0	\$0
2 Present Value Factors	1.0000	0.8680	0.7534	0.6539	0.5676	0.4927
3 Present Value of Investment	\$156,695	\$0	\$0	\$0	\$0	\$0
4 Sum of Present Value of Investment	<b>\$156,695</b>					
<b><u>Expenses</u></b>						
5 LNP End User Expenses	\$15,720	\$14,218	\$13,929	\$13,612	\$13,318	\$3,600
6 Present Value of Expenses	\$15,720	\$12,341	\$10,494	\$8,901	\$7,559	\$1,774
7 Sum Of Present Value of Expenses	<b>\$56,789</b>					
<b><u>Access Lines</u></b>						
8 PBX		167	171	175	180	184
9 ISDN-PRI		3	3	3	3	3
10 Other		18,050	16,944	15,866	14,812	13,772
11 Total Chargeable Lines <sup>1</sup>		19,568	18,498	17,456	16,447	15,443
12 Present Value of Chargeable lines		16,985	13,936	11,415	9,335	7,608
13 Sum of Present Value of Chargeable Lines	<b>59,279</b>					
14 LNP Basic End User Charge <sup>2</sup>	<b>\$0.30</b>					
15 LNP End User PRI-ISDN Charge <sup>3</sup>	<b>\$1.50</b>					
16 LNP End User PBX Charge <sup>4</sup>	<b>\$2.70</b>					

**NOTES**

<sup>1</sup>Line 11 = (Line 8 \* 9) + (Line 9 \* 5) + Line 10

<sup>2</sup>Line 14 = ((Line 4 + Line 7) / Line 13)/12

<sup>3</sup>. Line 15 = 5 \* Line 14

<sup>4</sup>Line 16 = 9 \* Line 14