

Plant Date: Average 6/30/2011  
Expense Date: 12 Mo. Ending 6/30/2011

**Home Telephone Company**  
**Study No.: 240527**

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	19,389,575	4,961,029	0	694,415	5,157,222	6,182,561	36,384,802	113,304,013
2. Plant Under Construction	Part 69, Form 1, Ln 20	282,414	72,258	0	10,114	75,116	90,050	529,952	1,650,296
3. Net Investment	Part 69, Form 2, Ln 43	6,148,565	655,623	0	210,100	1,601,188	1,866,454	10,481,930	32,441,474
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)	691,714	73,758	0	23,636	180,134	209,976	1,179,218	
6. AFUDC	Part 69, Form 10, Ln 192	0	0	0	0	0	0	0	0
7. Net Return	(Lines 5 - 6)	691,714	73,758	0	23,636	180,134	209,976	1,179,218	
8. Fixed Charges	Part 69, Form 10, Ln 199	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0
11. Subject to FIT	(Lines 5-8-9-10)	691,714	73,758	0	23,636	180,134	209,976	1,179,218	
12. Federal Income Tax @ 51.51515%		356,338	37,997	0	12,176	92,796	108,169	607,476	
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)	1,048,052	111,755	0	35,812	272,930	318,145	1,786,694	
15. State Income Tax @ 5.23160%		54,830	5,847	0	1,874	14,279	16,644	93,473	
16. Return + FIT + SIT	(Lines 5-9+12+15-6)	1,102,882	117,602	0	37,686	287,209	334,789	1,880,167	
17. Expenses and Taxes	Part 69, Form 10, Ln 208	3,608,733	1,049,190	1,675	233,444	850,346	1,020,148	6,763,536	22,745,290
18. Subtotal	(Lines 16+17)	4,711,615	1,166,792	1,675	271,130	1,137,555	1,354,937	8,643,703	
19. Gross Receipts Tax @ 0.00000%		0	0	0	0	0	0	0	
20. Subtotal	(Line 18+19)	4,711,615	1,166,792	1,675	271,130	1,137,555	1,354,937	8,643,704	
21. Psc Fee @ 0.00000%		0	0	0	0	0	0	0	
22. Total Revenue Requirement	(Lines16+17+19+21)	4,711,615	1,166,792	1,675	271,130	1,137,555	1,354,937	8,643,704	

Plant Date: Average 6/30/2011  
Expense Date: 12 Mo. Ending 6/30/2011

**Home Telephone Company**  
**Study No.: 240527**

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)	4,711,615	1,166,792	1,675	271,130	1,137,555	1,354,937	8,643,704	
23. Revenue attributable to Local Switching Support per NECA Forms			(430,732)						
24. Total Revenue Requirement Subject to MAG Adjustments (Line 22 + Line 23)		4,711,615	736,060	1,675	271,130	1,137,555	1,354,937	8,212,972	
25. Adjustment for Line Port Re-allocation (Based on FCC Proxy)(Line 24 * Factor)	Factor: >>> 30.0000%	220,818	(220,818)					0	
26. USAC Charges included in line 22		(198,832)						(198,832)	
27. TIC Revenues for 12 Months Ending 6/30/01					(20,853)			(20,853)	
28. Subtotal for Re-Allocation of TIC Revenue (Line24 + 25 + 26 + 27)		4,733,601	515,242	1,675	250,277	1,137,555	1,354,937	7,993,287	
29. TIC Revenue Re-Allocation ( Total Allocated on Line 28)		12,349	1,344	4	653	2,968	3,535	20,853	
30. Total Revised Revenue Requirement With MAG Adjustments (Line 22 + 25 + 27 +29)		4,944,782	947,318	1,679	250,930	1,140,523	1,358,472	8,643,704	

Plant Date: Average 6/30/2011  
Expense Date: 12 Mo. Ending 6/30/2011

Home Telephone Company  
Study No.: 240527

Attachment #2 - Form 1

**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	514,066	273,948	0	70,092	0	9,811	72,864		0	87,351
2		General Support	L10	4,912,504	2,617,888	0	669,815	0	93,757	696,304		0	834,740
2a		General Purpose Computer	L180a	946,068	437,153	0	111,850	0	15,656	116,273	125,746	0	139,390
3	2110	Land & General Support	L1-2	6,372,638	3,328,989	0	851,757	0	119,224	885,441	125,746	0	1,061,481
4	2210	COE - Switching	L48	4,030,506			4,030,506		0			0	0
5	2220	COE - Operator Systems	L53	0			0	0	0			0	0
6	2230	COE - Transmission	L63	10,411,844	3,140,539		0	0	501,054	2,150,706		0	4,619,545
7		Total COE	L4-6	14,442,350	3,140,539		4,030,506	0	501,054	2,150,706		0	4,619,545
8	2310	Information Orig/Term	L69	0	0	0							
9	2410	Cable & Wire Facilities	L76	15,117,882	12,612,201		0	0	63,112	2,039,194		0	403,375
10		Total COE, IOT & C&WF	L7-9	29,560,232	15,752,740	0	4,030,506	0	564,166	4,189,900		0	5,022,920
11		COE, IOT & C&WF (excl CL,B&C,IX)	L10 Less CL,B&C,IX	13,807,492			4,030,506	0	564,166	4,189,900			5,022,920
12		Total GSF, COE, IOT, C&WF	L3,10	35,932,870	19,081,729	0	4,882,263	0	683,390	5,075,341	125,746	0	6,084,401
13		GSF, COE, IOT, C&WF (CL, LS, TR only)	L12 Less Inf, Spl, B&C, IX	24,647,382	19,081,729	0	4,882,263		683,390				
14	2680	Capital Leases	L83	0	0	0	0	0	0	0	0	0	0
15	2680	Leasehold Improvements	L12	0	0	0	0	0	0	0	0	0	0
16	2680	Amortizable Tangibles	L14-15	0	0	0	0	0	0	0	0	0	0
17	2690	Intangibles	L12	579,707	307,846	0	78,766	0	11,025	81,881	2,029	0	98,160
18	2001	Plant In Service	L3,10,16,17	36,512,577	19,389,575	0	4,961,029	0	694,415	5,157,222	127,775	0	6,182,561
19	2002	Prop Held For Future Use	L18	0	0	0	0	0	0	0	0	0	0
20	2003	Plant Under Construction	L18	531,813	282,414	0	72,258	0	10,114	75,116	1,861	0	90,050
21	2005	Plant Acquisition Adjustment	L18	0	0	0	0	0	0	0	0	0	0
22	1220	Material & Supplies	L12	376,611	199,995	0	51,171	0	7,163	53,194	1,318	0	63,770
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

Plant Date: Average 6/30/2011  
Expense Date: 12 Mo. Ending 6/30/2011

Home Telephone Company  
Study No.: 240527

Attachment #2 - Form 2

**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	203,595	108,117	0	27,663	0	3,872	28,757	712	0	34,474
29	3100	Depreciation Reserve	L97	26,264,413	13,385,192	0	4,342,272	0	489,480	3,594,386	90,997	0	4,362,086
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	0	0	0	0	0	0	0	0	0	0
33	3400	Res - Tangible Assets	L31-32	0	0	0	0	0	0	0	0	0	0
34	3500	Res - Intangible	L12	576,460	306,123	0	78,325	0	10,963	81,422	2,017	0	97,610
35	3600	Res - Plant Acquisiton Adj	L21	0	0	0	0	0	0	0	0	0	0
36		Total Reserves	L29,30,33-35	26,840,873	13,691,315	0	4,420,597	0	500,443	3,675,808	93,014	0	4,459,696
37	4040	Customer Deposits	L12	0	0	0	0	0	0	0	0	0	0
38	4100	Current Deferred Op Taxes	L104	0	0	0	0	0	0	0	0	0	0
39	4310	Other Long Term Liabilities	L12	174,822	92,837	0	23,753	0	3,325	24,693	612	0	29,602
40	4340	Non-Current Def Oper Taxes	L111	89,274	47,384	0	12,148	0	1,696	12,600	343	0	15,103
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	10,519,627	6,148,565	0	655,623	0	210,100	1,601,188	37,697	0	1,866,454
44		Total 2001 Less Associated Res	L18-22, 27 Less 36, 38, 40-42	10,490,854	6,133,285	0	651,713	0	209,553	1,597,124	37,597	0	1,861,582

Plant Date: Average 6/30/2011  
Expense Date: 12 Mo. Ending 6/30/2011

Home Telephone Company  
Study No.: 240527

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				
<u>Central Office Switching - Acct 2210</u>												
45	2210	Cat 2 - Tandem Switching	Alloc 1	0			0		0		0	0
46	2210	Cat 3 - Local Switching	Direct	4,030,506			4,030,506					
47	2210	Cat 5 - Equal Access	Direct	0			0					
48		Total 2210	L45-47	4,030,506			4,030,506		0		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	4,030,506			4,030,506	0	0		0	0
<u>Central Office Transmision - Acct 2230</u>												
55	2230	Cat 4.11 - Wdbd Exch Ln xDSL Cir	Direct	4,619,545					0	0	0	4,619,545
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	3,218,549	3,140,539					78,010		
59	2230	Cat 4.21 - IX Cct - Other Co	Direct	0							0	
60	2230	Cat 4.22 - IX Cct - Wdbd	L73	2,034,202				0	2,034,202			
61	2230	Cat 4.23 - IX Cct - Other	Alloc 2	423,473			0	0	384,979	38,494	0	0
62	2230	Cat 4.3 - Host / Remote	L75	116,075					116,075			
63		Total 2230	L55-62	10,411,844	3,140,539		0	0	501,054	2,150,706	0	4,619,545

Plant Date: Average 6/30/2011  
Expense Date: 12 Mo. Ending 6/30/2011

Home Telephone Company  
Study No.: 240527

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				
<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	12,925,486	12,612,201				313,285			
71	2410	Cat 2.2 - Exch Trk CWF - Toll	Direct	0				0				
72	2410	Cat 2.3 - Exch Trk CWF - Spl	Direct	403,375					0		0	403,375
73	2410	Cat 2.4 - Exch Trk CWF - Wb	Direct	1,716,313				0	1,716,313			
74	2410	Cat 3 - IX C&WF	Alloc 3	61,762			0	0	52,166	9,596	0	0
75	2410	Cat 4 - Host / Remote C&WF	Direct	10,946					10,946			
76		Total 2410	L70-75	15,117,882	12,612,201		0	0	63,112	2,039,194	0	403,375

Plant Date: Average 6/30/2011  
Expense Date: 12 Mo. Ending 6/30/2011

Home Telephone Company  
Study No.: 240527

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>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
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 &amp; 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
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	4,239,605	2,210,807	0	565,658	0	79,178	588,028	90,997	704,937
92	2210	COE - Switching	L4	3,776,614			3,776,614		0			0
93	2220	COE - Operator Systems	L5	0			0	0	0			0
94	2230	COE - Transmission	L6	7,602,527	2,293,161		0	0	365,860	1,570,404		3,373,102
95	2310	Information Orig /Term	L8	0	0	0						
96	2410	Cable & Wire Facilities	L9	10,645,667	8,881,224		0	0	44,442	1,435,954		284,047
97	Total	3100	L91-96	26,264,413	13,385,192	0	4,342,272	0	489,480	3,594,386	90,997	4,362,086

Plant Date: Average 6/30/2011  
Expense Date: 12 Mo. Ending 6/30/2011

Home Telephone Company  
Study No.: 240527

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				
<b><u>Net Current Deferred Operating Income Taxes - Acct 4100</u></b>												
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
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
<b><u>Net Noncurrent Deferred Operating Income Taxes - Acct 4340</u></b>												
105	2110	General Support Facilities	L2+L2a	15,972	8,329	0	2,131	0	298	2,215	343	2,656
106	2210	COE - Switching	L4	10,017			10,017		0			0
107	2220	COE - Operator Systems	L5	0			0	0	0		0	0
108	2230	COE - Transmission	L6	25,800	7,782		0	0	1,242	5,329		11,447
109	2310	Information Orig /Term	L8	0	0	0						
110	2410	Cable & Wire Facilities	L9	37,485	31,273		0	0	156	5,056		1,000
111		Total 4340	L105-110	89,274	47,384	0	12,148	0	1,696	12,600	343	15,103
<b><u>Plant Specific Expenses</u></b>												
112	6110	Network Support	L12	23,419	12,437	0	3,182	0	445	3,308	82	3,965
113	6120	General Support	L3	770,408	402,451	0	102,972	0	14,413	107,044	15,202	128,326
114	6210	COE - Switching - Equal Access	Direct	0			0					
115	6210	COE - Switching - All Other	Alloc 6	546,700			460,528		86,172		0	0
116	6220	COE - Operator Systems	L5	0			0	0	0		0	0
117	6230	COE - Transmission	L6	198,832	59,975		0	0	9,568	41,071		88,218
118		Total COE	L114-117	745,532	59,975		460,528	0	95,740	41,071		88,218
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	449,544	375,035		0	0	1,877	60,637		11,995
123		Total Plant Specific	L112,113,118,121-122	1,988,903	849,898	0	566,682	0	112,475	212,060	15,284	232,504



Plant Date: Average 6/30/2011  
Expense Date: 12 Mo. Ending 6/30/2011

Home Telephone Company  
Study No.: 240527

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>Plant Non-Specific Expenses</u>												
124	6510	Other Prop Plant & Equip	L10	0	0	0	0	0	0		0	0
125	6530	Network Operations	L10	646,421	344,480	0	88,139	0	12,337	91,624	0	109,841
126	6540	Access	Direct	0							0	
126a	6540	Universal Service Assignment	Direct	198,832	198,832							
	6561	<u>Depreciation</u>										
127		Dep - Support Assets	L3	278,936	145,456	0	37,216	0	5,209	38,688	5,987	46,380
128		Dep - COE Switching	L4	40,174			40,174		0		0	0
129		Dep - COE Operator	L5	0			0	0	0		0	0
130		Dep - COE Transmission	L6	949,093	286,276		0	0	45,674	196,048	0	421,095
131		Dep - IOT	L8	0	0	0			0			
132		Dep - Cable & Wire Facilities	L9	963,430	803,749		0	0	4,022	129,953	0	25,706
133		Total 6561	L127-132	2,231,633	1,235,481	0	77,390	0	54,905	364,689	5,987	493,181
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	17,451	9,267	0	2,371	0	332	2,465	61	2,955
137	6565	Amort - Acquisition Adjust	L21	0	0	0	0	0	0	0	0	0
138		Total Plant Non-Specific	L124-137 Less L133	3,094,337	1,788,060	0	167,900	0	67,574	458,778	6,048	605,977

**Customer Operations Expenses**

139	6610	<b><u>Marketing</u></b>	L12	68,404	36,325	0	9,294	0	1,301	9,662	239	11,583
140	6621	<b><u>Operator</u></b>	Alloc 4	0			0	0			0	0
141		Outside Operator Services	Alloc 5	0			0	0			0	0
	6622	<b><u>Directory</u></b>										
142		Published Directory Expense	Direct	1,227				1,227				

Plant Date: Average 6/30/2011  
Expense Date: 12 Mo. Ending 6/30/2011

Home Telephone Company  
Study No.: 240527

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				
6623 Commercial Operations												
Cat 1 - Local Business Office												
End User Service Order Processing												
143		Presubscription	L13	175,875	136,161	0	34,838		4,876			
144		Message Tel	Direct	49,134							49,134	
145		Private Line	Direct	918							918	
146		Total	L143-145	225,927	136,161	0	34,838		4,876		50,052	
End User Payment and Collection												
147		Message Tel	Direct	142,451							142,451	
148		Private Line	Direct	0							0	
149		EUCL	Direct	83,703	83,703							
150		Total	L147-149	226,154	83,703						142,451	
End User Billing Inquiry												
151		Message Tel	Direct	670							670	
152		Private Line	Direct	0							0	
153		EUCL	Direct	430	430							
154		Total	L151-153	1,100	430						670	
IXC Service Order Processing												
155		Message Tel	L13	0	0	0	0		0			
156		Private Line	Direct	0						0		
157		Billing & Collection	Direct	0							0	
158		Total	L155-157	0	0	0	0		0	0	0	
IXC Payment and Collection												
159		Message Tel	L13	51,682	40,012	0	10,237		1,433			
160		Private Line	Direct	16,737						16,737		
161		Billing & Collection	Direct	4,369							4,369	
162		Total	L159-161	72,788	40,012	0	10,237		1,433	16,737	4,369	
IXC Billing Inquiry												
163		Message Tel	L13	0	0	0	0		0			
164		Private Line	Direct	0						0		
165		Billing & Collection	Direct	0							0	
166		Total	L163-165	0	0	0	0		0	0	0	
167		Future Use										
168		Total Category 1	L146,150,154,158,162,166	525,969	260,306	0	45,075		6,309	16,737	197,542	

Plant Date: Average 6/30/2011  
Expense Date: 12 Mo. Ending 6/30/2011

Home Telephone Company  
Study No.: 240527

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	Transport			
<u>Cat 2 - Revenue Accounting</u>												
169		Message Processing	Direct	35,129							35,129	
170		OB&C - Expense	Direct	107,382							107,382	
171		Future Use										
172		Future Use										
172		Carrier Access Billing	L11	45,245			13,207	0	1,849	13,730		16,459
174		Subscriber Line Charge	Direct	18,949	18,949							
175		Total Category 2	L169-174	206,705	18,949		13,207	0	1,849	13,730	142,511	16,459
176		Subtotal Customer Services	L140-142,168,175	733,901	279,255	0	58,282	1,227	8,158	30,467	340,053	16,459
<u>Category 3 - Other Commercial</u>												
177		Total Category 3	L176	47,679	18,143	0	3,786	80	530	1,979	22,092	1,069
178		Total Customer Services	L176-177	781,580	297,398	0	62,068	1,307	8,688	32,446	362,145	17,528
179		Total Customer Operations	L139,178	849,984	333,723	0	71,362	1,307	9,989	42,108	362,384	29,111
180		Total Big Three Expenses	L123-126,179 (less L114)	3,684,140	1,726,933	0	726,183	1,307	134,801	345,792	377,668	371,456
180a		Total Big Three Expenses - Modified	L180 Less 112, 113, 139, 143, 158, 162, 166, 177	2,525,567	1,081,404	0	561,874	1,227	111,803	207,062	335,684	226,513
<u>Corporate Operations Expenses</u>												
181	6710	Executive & Planning	L180	187,203	87,750	0	36,900	66	6,850	17,571	19,191	18,875
182	6720	General & Administrative	L180	852,602	399,656	0	168,057	302	31,196	80,025	87,402	85,964
183		Total Corporate Operations	L181-182	1,039,805	487,406	0	204,957	368	38,046	97,596	106,593	104,839
184		Total Operating Expenses	L123,138,179,183	6,973,029	3,459,087	0	1,010,901	1,675	228,084	810,542	490,309	972,431
<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	269,585	143,160	0	36,629	0	5,127	38,078	943	45,648
187	7370	Special Charges	L12	11,758	6,243	0	1,598	0	224	1,661	41	1,991
188		Total Operating Exp & Taxes	L184-187	7,254,372	3,608,490	0	1,049,128	1,675	233,435	850,281	491,293	1,020,070

Plant Date: Average 6/30/2011  
Expense Date: 12 Mo. Ending 6/30/2011

Home Telephone Company  
Study No.: 240527

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				
<b><u>Tax Adjustments</u></b>												
189	7210	Investment Tax Credits	L12	0	0	0	0	0	0	0	0	0
190		Future Use										
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	0	0	0	0	0	0	0	0	0
194		FIT Adjustments - Deductions	L12	0	0	0	0	0	0	0	0	0
195		Total FIT Adjustments	L193-194	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0
200	7540	Interest On Customer Dep	L12	459	243	0	62	0	9	65	2	78
<b><u>Rent Revenues Account 5240</u></b>												
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
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	7,254,831	3,608,733	0	1,049,190	1,675	233,444	850,346	491,295	1,020,148

Plant Date: Average 6/30/2011  
Expense Date: 12 Mo. Ending 6/30/2011

Home Telephone Company  
Study No.: 240527

Attachment #3 - Form 1

**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	1,595,226	353,851	160,215	0	0	211,680	1,196	45,585	31,143	15,708	775,848
2		General Support	L10	15,244,238	3,381,460	1,531,044	0	0	2,022,847	11,432	435,616	297,607	150,109	7,414,123
2a		General Purpose Computer	L10	2,935,793	651,214	294,854	0	0	389,568	2,202	83,892	57,314	28,909	1,427,840
3	2110	Land & General Support	L1-2	19,775,257	4,386,525	1,986,113	0	0	2,624,095	14,830	565,093	386,064	194,726	9,617,811
4	2210	COE - Switching	L45	15,120,218	4,030,506		0		837,842		272,648		0	9,979,222
5	2220	COE - Operator Systems	L50	0	0		0		0		0		0	0
6	2230	COE - Transmission	L60	22,421,906	3,641,593	6,770,251	0	0	2,448,611	24,336	519,009	832,866	799,374	7,385,866
7		Total COE	L4-6	37,542,124	7,672,099	6,770,251	0	0	3,286,453	24,336	791,657	832,866	799,374	17,365,088
8	2310	Information Orig /Term	L66	0	0		0		0		0		0	0
9	2410	Cable & Wire Facilities	L74	54,187,713	12,675,313	2,442,569	0	0	8,885,715	44,455	1,829,592	957,938	103,884	27,248,247
10		Total COE, IOT & C&WF	L7-9	91,729,837	20,347,412	9,212,820	0	0	12,172,168	68,791	2,621,249	1,790,804	903,258	44,613,335
11	2680	Capital Leases	L81	0	0	0	0	0	0	0	0	0	0	0
12	2680	Leasehold Improvements	L88	0	0	0	0	0	0	0	0	0	0	0
13	2680	Amortizable Tangibles	L11-12	0	0	0	0	0	0	0	0	0	0	0
14	2690	Intangibles	L40	1,798,919	399,034	180,673	0	0	238,709	1,349	51,405	35,120	17,714	874,915
15	2001	Plant In Service	L3, 10, 13, 14	113,304,013	25,132,971	11,379,606	0	0	15,034,972	84,970	3,237,747	2,211,988	1,115,698	55,106,061
16	2002	Prop Held For Future Use	L15	0	0	0	0	0	0	0	0	0	0	0
17	2003	Plant Under Construction	L15	1,650,296	366,067	165,746	0	0	218,987	1,238	47,158	32,218	16,250	802,632
18	2005	Plant Acquisition Adjustment	L15	0	0	0	0	0	0	0	0	0	0	0
19	1220	Material & Supplies	L9	1,349,905	315,763	60,848	0	0	221,358	1,107	45,578	23,864	2,588	678,799
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	657,984	154,670	48,925	0	0	76,867	533	22,394	11,178	4,865	338,552

Plant Date: Average 6/30/2011  
Expense Date: 12 Mo. Ending 6/30/2011

Home Telephone Company  
Study No.: 240527

Attachment #3 - Form 2

**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	81,853,683	18,279,580	7,984,833	0	0	10,575,875	58,940	2,298,747	1,539,543	786,387	40,329,778
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	0	0	0	0	0	0	0	0	0	0	0
30	3500	Res - Intangible	L14	1,788,843	396,799	179,661	0	0	237,372	1,342	51,118	34,923	17,615	870,013
31	3600	Res - Plant Acquisiton Adj	L15	0	0	0	0	0	0	0	0	0	0	0
32		Total Reserves	L 26-31	83,642,526	18,676,379	8,164,494	0	0	10,813,247	60,282	2,349,865	1,574,466	804,002	41,199,791
33	4040	Customer Deposits	L15	0	0	0	0	0	0	0	0	0	0	0
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	601,140	133,171	41,651	0	0	69,325	507	21,757	10,047	4,164	320,518
36	4340	Non-Current Def Oper Taxes	L116	277,058	61,464	27,810	0	0	36,758	207	7,916	5,407	2,727	134,769
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	32,441,474	7,098,457	3,421,170	0	0	4,632,854	26,852	973,339	689,328	328,508	15,270,966
40		Total 2001 Less 2690	L 3, 10, 13	111,505,094	24,733,937	11,198,933	0	0	14,796,263	83,621	3,186,342	2,176,868	1,097,984	54,231,146
41		Total 2001 Less Associated Res	L15-19,24 Less L32,34 36-38	32,384,630	7,076,958	3,413,896	0	0	4,625,312	26,826	972,702	688,197	327,807	15,252,932

Plant Date: Average 6/30/2011  
Expense Date: 12 Mo. Ending 6/30/2011

Home Telephone Company  
Study No.: 240527

Attachment #3 - Form 3

**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
<b><u>Central Office Switching - Acct 2210</u></b>														
42	2210	Cat 2 - Tandem Switching	Alloc 2	0	0		0		0		0		0	0
43	2210	Cat 3 - Local Switching	Alloc 3	15,120,218	4,030,506		0		837,842		272,648		0	9,979,222
44	2210	Cat 5 - Equal Access	Alloc 13	0	0		0		0		0			0
45		Total 2210	L42-44	15,120,218	4,030,506		0		837,842		272,648		0	9,979,222
<b><u>Central Office Operator Systems - Acct 2220</u></b>														
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	0	0		0		0		0		0	0
50		Total 2220	L46-49	0	0		0		0		0		0	0
<b><u>Central Office Transmission - Acct 2230</u></b>														
51	2230	Cat 4.11 - Wdbd Exch Ln xDSL	Alloc 4	4,619,545		4,619,545		0		0		0	0	0
52	2230	Cat 4.121 - Exch Trunk EAS	Alloc 5	75,285									75,285	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	12,749,751	3,140,539	78,010	0	0	2,204,972	8,049	453,544	94,108	0	6,770,529
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	2,714,369	0	2,034,202	0	0	0	12,596	0	667,571	0	0
58	2230	Cat 4.23 - IX Cct - Other	Alloc 11	1,464,345	384,979	38,494	0	0	187,197	3,691	48,908	71,187	724,089	5,800
59	2230	Cat 4.3 - Host Remote	Alloc 12	798,611	116,075		0		56,442		16,557		0	609,537
60		Total 2230	L51-59	22,421,906	3,641,593	6,770,251	0	0	2,448,611	24,336	519,009	832,866	799,374	7,385,866

Plant Date: Average 6/30/2011  
Expense Date: 12 Mo. Ending 6/30/2011

Home Telephone Company  
Study No.: 240527

Attachment #3 - Form 4

**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
<b><u>Information Origination / Termination - Acct 2310</u></b>														
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
<b><u>Cable and Wire Facilities - Acct 2410</u></b>														
67	2410	Cat 1 - Exch Ln CWF	Alloc 17	51,202,181	12,612,201	313,285	0	0	8,855,027	32,323	1,821,404	377,931	0	27,190,010
68	2410	Cat 2.1 - Exch Trk CWF - EAS	Alloc 5	5,768									5,768	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	403,375		403,375		0		0		0		0
71	2410	Cat 2.4 - Exch Trk CWF - Wb	Alloc 10	2,290,189	0	1,716,313	0	0	0	10,628	0	563,248	0	0
72	2410	Cat 3 - IX C&WF	Alloc 18	210,892	52,166	9,596	0	0	25,366	1,504	6,627	16,759	98,116	758
73	2410	Cat 4 - Host / Remote C&WF	Alloc 12	75,308	10,946		0		5,322		1,561		0	57,479
74		Total 2410	L67-73	54,187,713	12,675,313	2,442,569	0	0	8,885,715	44,455	1,829,592	957,938	103,884	27,248,247



Plant Date: Average 6/30/2011  
Expense Date: 12 Mo. Ending 6/30/2011

Home Telephone Company  
Study No.: 240527

Attachment #3 - Form 5

**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
<b><u>Tangible Assets - Capital Leases - Acct 2680</u></b>														
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
<b><u>Tangible Assets - Leasehold Improvements - Acct 2680</u></b>														
82	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0
<b><u>Deferred Maint &amp; Retirements Acct 1438</u></b>														
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
<b><u>Accumulated Depreciation - Acct 3100</u></b>														
96	2110	General Support Facilities	L3	13,156,135	2,918,279	1,321,326	0	0	1,745,765	9,866	375,947	256,842	129,548	6,398,562
97	2210	COE - Switching	L4	14,167,756	3,776,614		0		785,064		255,473		0	9,350,605
98	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
99	2230	COE - Transmission	L6	16,372,041	2,659,021	4,943,506	0	0	1,787,928	17,770	378,970	608,143	583,687	5,393,016
100	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
101	2410	Cable & Wire Facilities	L9	38,157,751	8,925,666	1,720,001	0	0	6,257,118	31,304	1,288,357	674,558	73,152	19,187,595
102	Total 3100		L96-101	81,853,683	18,279,580	7,984,833	0	0	10,575,875	58,940	2,298,747	1,539,543	786,387	40,329,778
<b><u>Net Current Deferred Operating Income Taxes - Acct 4100</u></b>														
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
<b><u>Net Noncurrent Deferred Operating Income Taxes - Acct 4340</u></b>														
110	2110	General Support Facilities	L3	49,562	10,994	4,978	0	0	6,577	37	1,416	968	488	24,104
111	2210	COE - Switching	L4	37,577	10,017		0		2,082		678		0	24,800
112	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
113	2230	COE - Transmission	L6	55,560	9,024	16,776	0	0	6,067	60	1,286	2,064	1,981	18,302
114	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
115	2410	Cable & Wire Facilities	L9	134,359	31,429	6,056	0	0	22,032	110	4,536	2,375	258	67,563
116	Total 4340		L110-115	277,058	61,464	27,810	0	0	36,758	207	7,916	5,407	2,727	134,769

Plant Date: Average 6/30/2011  
Expense Date: 12 Mo. Ending 6/30/2011

Home Telephone Company  
Study No.: 240527

Attachment #3 - Form 7

**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
<b><u>Plant Specific Expenses</u></b>														
117	6110	Network Support	L3	72,672	16,120	7,299	0	0	9,643	54	2,077	1,419	716	35,344
118	6120	General Support	L3	2,390,693	530,301	240,107	0	0	317,235	1,793	68,316	46,672	23,541	1,162,728
119	6210	COE - Switching - Eq. Access	Alloc 13	0	0		0		0		0			0
120	6210	COE - Switching - All Other	L7	1,421,118	290,419	256,281	0	0	124,405	921	29,967	31,527	30,259	657,339
121	6220	COE - Operator Systems	L7	0	0	0	0	0	0	0	0	0	0	0
122	6230	COE - Transmission	L7	516,853	105,624	93,208	0	0	45,246	335	10,899	11,466	11,005	239,070
123		Total COE	L119-122	1,937,971	396,043	349,489	0	0	169,651	1,256	40,866	42,993	41,264	896,409
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	1,611,319	376,912	72,632	0	0	264,225	1,322	54,405	28,485	3,089	810,249
128		Total Plant Specific	L117,118,123,126-127	6,012,655	1,319,376	669,527	0	0	760,754	4,425	165,664	119,569	68,610	2,904,730

**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
<b><u>Plant Non-Specific Expenses</u></b>														
129	6510	Other Prop Plant & Equip	L15	0	0	0	0	0	0	0	0	0	0	0
130	6530	Network Operations	L10	2,005,941	444,956	201,465	0	0	266,180	1,504	57,321	39,161	19,752	975,602
131	6540	Access	Alloc 20	0	0	0	0	0	0	0	0	0	0	0
131a	6540	Universal Service Assignment	Alloc 35	198,832	198,832		0		0		0			
	6561	<u>Depreciation</u>												
132		Dep - Support Assets	L3	865,582	192,002	86,934	0	0	114,859	649	24,735	16,898	8,523	420,982
133		Dep - COE Switching	L4	150,709	40,174		0		8,351		2,718		0	99,466
134		Dep - COE Operator	L5	0	0		0		0		0		0	0
135		Dep - COE Transmission	L6	2,043,872	331,950	617,143	0	0	223,203	2,218	47,310	75,920	72,867	673,261
136		Dep - IOT	L8	0	0		0		0		0		0	0
137		Dep - Cable & Wire Facilities	L9	3,453,264	807,770	155,660	0	0	566,267	2,833	116,596	61,047	6,620	1,736,471
138		Total 6561	L132-137	6,513,427	1,371,896	859,737	0	0	912,680	5,700	191,359	153,865	88,010	2,930,180
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	54,152	12,012	5,439	0	0	7,186	41	1,547	1,057	533	26,337
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	8,772,352	2,027,696	1,066,641	0	0	1,186,046	7,245	250,227	194,083	108,295	3,932,119
<b><u>Customer Operations Expenses</u></b>														
144	6610	Marketing	Alloc 43	347,186	68,404	0	0	0	29,390	0	11,274	0	0	238,118
145	6621	Operator	L50	0	0		0		0		0		0	0
146		Outside Operator Services	Alloc 42	4,357	0		0		0		0		0	4,357
	6622	<u>Directory</u>												
147		Classified	Alloc 22	16,191										16,191
148		TWX	Alloc 23	0	0	0	0	0	0	0	0	0	0	0
149		Alpha	Alloc 24	9,107	1,227		0		597		175		0	7,108
150		Foreign	Alloc 25	0	0		0		0		0		0	0
151		Total 6622	L147-150	25,298	1,227	0	0	0	597	0	175	0	0	23,299

**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
<b>6623 Commercial Operations</b>														
<b><u>Cat 1 - Local Business Office</u></b>														
End User service order processing														
152		Presubscription	Alloc 26	175,875	175,875									0
153		Directory Advertising	Alloc 27	918										918
154		All other	Alloc 28	1,049,740	49,134	918	0	0	17,449	918	43,624	918		936,779
155		End User payment & collection	Alloc 21	1,071,621	226,154	0	0	0	119,284	0	29,907	42,641		653,635
156		End User billing inquiry	Alloc 30	277,266	1,100	0	0	0	2,392	48	4,402	478		268,846
157		IXC service order processing	Alloc 32	0	0	0	0	0	0	0	0	0		0
158		IXC payment and collection	Alloc 33	137,546	56,051	16,737	0	0	61,316	2,757	685	0		0
159		IXC billing inquiry	Alloc 34	0	0	0	0	0	0	0	0	0		0
160		Future Use												
161		Total Category 1	L152-160	2,712,966	508,314	17,655	0	0	200,441	3,723	78,618	44,037	0	1,860,178
<b><u>Cat 2 - Revenue Accounting</u></b>														
162		Message Processing	Alloc 36	92,679	35,129		0		51,031		6,520		0	(1)
163		OB&C - Expense	Alloc 38	360,042	107,382		0		63,165		63,165		0	126,330
164		Future Use												
165		Future Use												
166		Future Use												
167		Carrier Access Billing	Alloc 44	90,489	45,245		0		22,622		22,622			0
168		Subscriber Line Charge	Alloc 29	18,949	18,949		0		0		0			0
169		Total Category 2	L162-168	562,159	206,705	0	0	0	136,818	0	92,307	0	0	126,329
170		Subtotal Categories 1 & 2	L161,169	3,275,125	715,019	17,655	0	0	337,259	3,723	170,925	44,037	0	1,986,507

Plant Date: Average 6/30/2011  
Expense Date: 12 Mo. Ending 6/30/2011

Home Telephone Company  
Study No.: 240527

Attachment #3 - Form 10

**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
<b><u>Category 3 - Other Commercial</u></b>														
171		Telcom Relay Service	Alloc 45	47,679	47,679		0		0		0			0
172		Other	L170	0	0	0	0	0	0	0	0	0	0	0
173		Total Commercial Operations	L170-172	3,322,804	762,698	17,655	0	0	337,259	3,723	170,925	44,037	0	1,986,507
174		Total Customer Operations	L144-146,151,173	3,699,645	832,329	17,655	0	0	367,246	3,723	182,374	44,037	0	2,252,281
175		Total Big Three Expenses	L123,126-127,130,174 (less L119)	9,254,876	2,050,240	641,241	0	0	1,067,302	7,805	334,966	154,676	64,105	4,934,541
<b><u>Corporate Operations Expenses</u></b>														
176	6710	Executive & Planning	L175	643,714	142,602	44,601	0	0	74,235	543	23,298	10,758	4,459	343,218
	6720	General & Administrative												
177		Other Direct	Alloc 46	66,079	66,079	0	0	0	0	0	0	0	0	0
178		Direct to EAS	Alloc 31	0									0	0
179		Other	L175	2,704,524	599,135	187,388	0	0	311,894	2,281	97,886	45,200	18,733	1,442,007
180		Total 6720	L177-179	2,770,603	665,214	187,388	0	0	311,894	2,281	97,886	45,200	18,733	1,442,007
181		Total Corporate Operations	L176,180	3,414,317	807,816	231,989	0	0	386,129	2,824	121,184	55,958	23,192	1,785,225
182		Total Operating Expenses	L128,143,174,181	21,898,969	4,987,217	1,985,812	0	0	2,700,175	18,217	719,449	413,647	200,097	10,874,355
<b><u>Operating Taxes</u></b>														
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	791,902	175,659	79,534	0	0	105,082	594	22,629	15,460	7,798	385,146
185	7240	Ad Valorem Taxes - Direct	Alloc 40	14,392	14,392	0	0	0	0	0	0	0	0	0
186		Total 7240	L184-185	806,294	190,051	79,534	0	0	105,082	594	22,629	15,460	7,798	385,146
187	7370	Special Charges	L181	38,610	9,135	2,623	0	0	4,366	32	1,370	633	262	20,189
188		Total Operating Exp & Taxes	L182,183,186,187	22,743,873	5,186,403	2,067,969	0	0	2,809,623	18,843	743,448	429,740	208,157	11,279,690
189		Total Operating Exp & Taxes (Less Depreciation)	L188 Less 138-142	16,176,294	3,802,495	1,202,793	0	0	1,889,757	13,102	550,542	274,818	119,614	8,323,173

Plant Date: Average 6/30/2011  
Expense Date: 12 Mo. Ending 6/30/2011

Home Telephone Company  
Study No.: 240527

Attachment #3 - Form 11

**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
<b><u>Tax Adjustments</u></b>														
190	7210	Investment Tax Credits	L15	0	0	0	0	0	0	0	0	0	0	0
191		Future Use												
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	0	0	0	0	0	0	0	0	0	0	0
195		FIT Adjustments - Deductions	L15	0	0	0	0	0	0	0	0	0	0	0
196		Total FIT Adjustments	L194-195	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0
201	7540	Interest On Customer Dep	L41	1,417	310	149	0	0	202	1	43	30	14	668
<b><u>Rent Revenues Account 5240</u></b>														
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	22,745,290	5,186,713	2,068,118	0	0	2,809,825	18,844	743,491	429,770	208,171	11,280,358

Plant Date: Average 6/30/2011  
Expense Date: 12 Mo. Ending 6/30/2011

Home Telephone Company  
Study No.: 240527

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	20,593	20,290	126	0	13	152	12	303
2 Circuits	2,777	2,551	73	0	7	135	11	226
3 Circuit Miles	36,230.92	31,314.50	1,648.50	0.00	258.32	2,879.14	130.46	4,916.42
4 Wideband Channels	431	0	323	0	2	106	0	431
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	282,192	106,961		0		155,380		19,851		0	0
8 Other Units	0	0		0		0		0		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	1,023,764	201,706	0	0	0	86,663	0	33,245	0	0	702,150
15 OB&C Expense	360,042	107,382		0		63,165		63,165		0	126,330

FIXED CHARGES / TAXES

	Total Company
16 Account 7210 - Amort of Inv Tax Credit	0
17 Account 7340 - AFUDC	0
18 Account 7500 - Fixed Charges	0
19 Account 7540 - Interest on Customer Deposits	1,417
20 FIT Adjustment - Addbacks	0
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	0.157622



Plant Date: Average 6/30/2011  
Expense Date: 12 Mo. Ending 6/30/2011

Home Telephone Company  
Study No.: 240527

Attachment #3 - Form 13

TRAFFIC FACTORS

	Interstate InterLATA	Interstate IntraLATA	State InterLATA	State IntraLATA	EAS	Local	Total
1 Tandem Switching Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
2 Weighted Dem	0.266564	0.000000	0.055412	0.018032	0.000000	0.659992	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	0.175525	0.036104	0.000000	0.538371	1.000000
6 Conversation Minute Factor	0.286193	0.000000	0.139162	0.036358	0.538287		1.000000
7 Conversation Minute Miles Factor	0.286193	0.000000	0.139162	0.036358	0.538287		1.000000
8 Host Remote Factor	0.145346	0.000000	0.070675	0.020732	0.000000	0.763247	1.000000
9 Subscriber Line Usage Factor	0.134762	0.000000	0.065529	0.019222	0.000000	0.780487	1.000000
10 Exchange Trunk Special Factor	1.000000	0.000000	0.000000	0.000000		0.000000	1.000000
11 Equal Access Factor	0.672831	0.000000	0.327169	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	1.000000	1.000000
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 12/31/2009  
Expense Date: 12 Mo. Ending 12/31/2009

**Home Telephone Company**  
**Study No.: 240527**

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	16,236,646	4,809,611	0	568,532	4,248,459	5,058,480	30,921,728	97,039,314
2. Plant Under Construction	Part 69, Form 1, Ln 20	171,057	50,670	0	5,990	44,759	53,292	325,768	1,022,333
3. Net Investment	Part 69, Form 2, Ln 43	4,947,612	554,958	0	181,471	1,322,443	1,618,024	8,624,508	26,428,078
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)	556,606	62,433	0	20,415	148,775	182,028	970,257	
6. AFUDC	Part 69, Form 10, Ln 192	0	0	0	0	0	0	0	0
7. Net Return	(Lines 5 - 6)	556,606	62,433	0	20,415	148,775	182,028	970,257	
8. Fixed Charges	Part 69, Form 10, Ln 199	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0
11. Subject to FIT	(Lines 5-8-9-10)	556,606	62,433	0	20,415	148,775	182,028	970,257	
12. Federal Income Tax @ 51.51515%		286,736	32,162	0	10,517	76,642	93,772	499,829	
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)	843,342	94,595	0	30,932	225,417	275,800	1,470,086	
15. State Income Tax @ 5.23160%		44,120	4,949	0	1,618	11,793	14,429	76,909	
16. Return + FIT + SIT	(Lines 5-9+12+15-6)	887,462	99,544	0	32,550	237,210	290,229	1,546,995	
17. Expenses and Taxes	Part 69, Form 10, Ln 208	3,315,310	1,039,740	2,617	214,262	759,327	901,498	6,232,754	21,325,635
18. Subtotal	(Lines 16+17)	4,202,772	1,139,284	2,617	246,812	996,537	1,191,727	7,779,749	
19. Gross Receipts Tax @ 0.00000%		0	0	0	0	0	0	0	
20. Subtotal	(Line 18+19)	4,202,772	1,139,284	2,617	246,812	996,537	1,191,727	7,779,749	
21. Psc Fee @ 0.00000%		0	0	0	0	0	0	0	
22. Total Revenue Requirement	(Lines16+17+19+21)	4,202,772	1,139,284	2,617	246,812	996,537	1,191,727	7,779,749	

Plant Date: Average 12/31/2009  
Expense Date: 12 Mo. Ending 12/31/2009

**Home Telephone Company**  
**Study No.: 240527**

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)	4,202,772	1,139,284	2,617	246,812	996,537	1,191,727	7,779,749	
23. Revenue attributable to Local Switching Support per NECA Forms		(462,423)						
24. Total Revenue Requirement Subject to MAG Adjustments (Line 22 + Line 23)	4,202,772	676,861	2,617	246,812	996,537	1,191,727	7,317,326	
25. Adjustment for Line Port Re-allc Factor: >>> 30.0000% (Based on FCC Proxy)(Line 24 * Factor)	203,058	(203,058)					0	
26. USAC Charges included in line 22	(198,832)						(198,832)	
27. TIC Revenues for 12 Months Ending 6/30/01				(20,853)			(20,853)	
28. Subtotal for Re-Allocation of TIC Revenue (Line24 + 25 + 26 + 27)	4,206,998	473,803	2,617	225,959	996,537	1,191,727	7,097,641	
29. TIC Revenue Re-Allocation ( Total Allocated on Line 28)	12,360	1,392	8	664	2,928	3,501	20,853	
30. Total Revised Revenue Requirement With MAG Adjustments (Line 22 + 25 + 27 +29)	4,418,191	937,618	2,625	226,623	999,465	1,195,228	7,779,749	

Plant Date: Average 12/31/2009  
Expense Date: 12 Mo. Ending 12/31/2009

Home Telephone Company  
Study No.: 240527

Attachment #5 - Form 1

**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	446,771	234,595	0	69,491	0	8,214	61,384		0	73,087
2		General Support	L10	4,389,160	2,304,698	0	682,696	0	80,700	603,044		0	718,022
2a		General Purpose Computer	L180a	737,725	332,866	0	98,601	0	11,655	87,097	103,803	0	103,703
3	2110	Land & General Support	L1-2	5,573,656	2,872,159	0	850,788	0	100,569	751,525	103,803	0	894,812
4	2210	COE - Switching	L48	3,872,356			3,872,356		0			0	0
5	2220	COE - Operator Systems	L53	0			0	0	0			0	0
6	2230	COE - Transmission	L63	8,426,625	2,544,416		0	0	405,590	1,737,222		0	3,739,397
7		Total COE	L4-6	12,298,981	2,544,416		3,872,356	0	405,590	1,737,222		0	3,739,397
8	2310	Information Orig/Term	L69	0	0	0							
9	2410	Cable & Wire Facilities	L76	12,596,987	10,528,171		0	0	52,152	1,683,334		0	333,330
10		Total COE, IOT & C&WF	L7-9	24,895,968	13,072,587	0	3,872,356	0	457,742	3,420,556		0	4,072,727
11		COE, IOT & C&WF (excl CL,B&C,IX)	L10 Less CL,B&C,IX	11,823,381			3,872,356	0	457,742	3,420,556			4,072,727
12		Total GSF, COE, IOT, C&WF	L3,10	30,469,624	15,944,746	0	4,723,144	0	558,311	4,172,081	103,803	0	4,967,539
13		GSF, COE, IOT, C&WF (CL, LS, TR only)	L12 Less Inf, Spl, B&C, IX	21,226,201	15,944,746	0	4,723,144		558,311				
14	2680	Capital Leases	L83	0	0	0	0	0	0	0	0	0	0
15	2680	Leasehold Improvements	L12	0	0	0	0	0	0	0	0	0	0
16	2680	Amortizable Tangibles	L14-15	0	0	0	0	0	0	0	0	0	0
17	2690	Intangibles	L12	557,807	291,900	0	86,467	0	10,221	76,378	1,900	0	90,941
18	2001	Plant In Service	L3,10,16,17	31,027,431	16,236,646	0	4,809,611	0	568,532	4,248,459	105,703	0	5,058,480
19	2002	Prop Held For Future Use	L18	0	0	0	0	0	0	0	0	0	0
20	2003	Plant Under Construction	L18	326,882	171,057	0	50,670	0	5,990	44,759	1,114	0	53,292
21	2005	Plant Acquisition Adjustment	L18	0	0	0	0	0	0	0	0	0	0
22	1220	Material & Supplies	L12	341,935	178,934	0	53,004	0	6,265	46,820	1,165	0	55,747
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

Plant Date: Average 12/31/2009  
Expense Date: 12 Mo. Ending 12/31/2009

Home Telephone Company  
Study No.: 240527

Attachment #5 - Form 2

**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	198,184	103,710	0	30,721	0	3,631	27,137	675	0	32,310
29	3100	Depreciation Reserve	L97	22,491,795	11,352,425	0	4,273,238	0	389,278	2,942,594	74,082	0	3,460,178
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	0	0	0	0	0	0	0	0	0	0
33	3400	Res - Tangible Assets	L31-32	0	0	0	0	0	0	0	0	0	0
34	3500	Res - Intangible	L12	540,584	282,887	0	83,797	0	9,905	74,020	1,842	0	88,133
35	3600	Res - Plant Acquisiton Adj	L21	0	0	0	0	0	0	0	0	0	0
36		Total Reserves	L29,30,33-35	23,032,379	11,635,312	0	4,357,035	0	399,183	3,016,614	75,924	0	3,548,311
37	4040	Customer Deposits	L12	0	0	0	0	0	0	0	0	0	0
38	4100	Current Deferred Op Taxes	L104	0	0	0	0	0	0	0	0	0	0
39	4310	Other Long Term Liabilities	L12	171,166	89,571	0	26,533	0	3,136	23,437	583	0	27,906
40	4340	Non-Current Def Oper Taxes	L111	34,359	17,852	0	5,480	0	628	4,681	130	0	5,588
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	8,656,528	4,947,612	0	554,958	0	181,471	1,322,443	32,020	0	1,618,024
44		Total 2001 Less Associated Res	L18-22, 27 Less 36, 38, 40-42	8,629,510	4,933,473	0	550,770	0	180,976	1,318,743	31,928	0	1,613,620

Plant Date: Average 12/31/2009  
Expense Date: 12 Mo. Ending 12/31/2009

Home Telephone Company  
Study No.: 240527

Attachment #5 - 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				
<u>Central Office Switching - Acct 2210</u>												
45	2210	Cat 2 - Tandem Switching	Alloc 1	0		0		0			0	0
46	2210	Cat 3 - Local Switching	Direct	3,872,356		3,872,356						
47	2210	Cat 5 - Equal Access	Direct	0		0						
48		Total 2210	L45-47	3,872,356		3,872,356		0			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	0
52		Other Boards (Loc,Toll, TSPS, etc)	Direct	0							0	
53		Total 2220	L49-52	0		0	0	0			0	0
54		Total COE Cats 1-3 (excl Svc Obs)	L45,46,49,50,52	3,872,356		3,872,356	0	0			0	0
<u>Central Office Transmission - Acct 2230</u>												
55	2230	Cat 4.11 - Wdbd Exch Ln xDSL Cir	Direct	3,739,397				0	0		0	3,739,397
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	2,603,846	2,544,416				59,430			
59	2230	Cat 4.21 - IX Cct - Other Co	Direct	0							0	
60	2230	Cat 4.22 - IX Cct - Wdbd	L73	1,646,632				0	1,646,632			
61	2230	Cat 4.23 - IX Cct - Other	Alloc 2	342,790		0	0	311,630	31,160		0	0
62	2230	Cat 4.3 - Host / Remote	L75	93,960				93,960				
63		Total 2230	L55-62	8,426,625	2,544,416	0	0	405,590	1,737,222		0	3,739,397

Plant Date: Average 12/31/2009  
Expense Date: 12 Mo. Ending 12/31/2009

Home Telephone Company  
Study No.: 240527

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				
<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	10,774,079	10,528,171				245,908			
71	2410	Cat 2.2 - Exch Trk CWF - Toll	Direct	0				0				
72	2410	Cat 2.3 - Exch Trk CWF - Spl	Direct	333,330					0		0	333,330
73	2410	Cat 2.4 - Exch Trk CWF - Wb	Direct	1,429,497				0	1,429,497			
74	2410	Cat 3 - IX C&WF	Alloc 3	51,036			0	0	43,107	7,929	0	0
75	2410	Cat 4 - Host / Remote C&WF	Direct	9,045					9,045			
76		Total 2410	L70-75	12,596,987	10,528,171		0	0	52,152	1,683,334	0	333,330

Plant Date: Average 12/31/2009  
Expense Date: 12 Mo. Ending 12/31/2009

Home Telephone Company  
Study No.: 240527

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				
<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 &amp; 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	3,658,925	1,882,361	0	557,591	0	65,911	492,536	74,082	586,444
92	2210	COE - Switching	L4	3,715,647			3,715,647		0			0
93	2220	COE - Operator Systems	L5	0			0	0	0			0
94	2230	COE - Transmission	L6	5,927,925	1,789,934		0	0	285,323	1,222,093		2,630,575
95	2310	Information Orig /Term	L8	0	0	0						
96	2410	Cable & Wire Facilities	L9	9,189,298	7,680,130		0	0	38,044	1,227,965	0	243,159
97	Total 3100		L91-96	22,491,795	11,352,425	0	4,273,238	0	389,278	2,942,594	74,082	3,460,178



Plant Date: Average 12/31/2009  
Expense Date: 12 Mo. Ending 12/31/2009

Home Telephone Company  
Study No.: 240527

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				
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	6,416	3,300	0	978	0	116	864	130	1,028
106	2210	COE - Switching	L4	4,502			4,502		0		0	0
107	2220	COE - Operator Systems	L5	0			0	0	0		0	0
108	2230	COE - Transmission	L6	9,441	2,851		0	0	454	1,946	0	4,190
109	2310	Information Orig /Term	L8	0	0	0						
110	2410	Cable & Wire Facilities	L9	14,000	11,701		0	0	58	1,871	0	370
111	Total 4340		L105-110	34,359	17,852	0	5,480	0	628	4,681	130	5,588
Plant Specific Expenses												
112	6110	Network Support	L12	24,347	12,741	0	3,774	0	446	3,334	83	3,969
113	6120	General Support	L3	742,644	382,691	0	113,361	0	13,400	100,135	13,831	119,226
114	6210	COE - Switching - Equal Access	Direct	0			0					
115	6210	COE - Switching - All Other	Alloc 6	517,779			436,166		81,613		0	0
116	6220	COE - Operator Systems	L5	0			0	0	0		0	0
117	6230	COE - Transmission	L6	176,074	53,165		0	0	8,475	36,299	0	78,135
118	Total COE		L114-117	693,853	53,165		436,166	0	90,088	36,299	0	78,135
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	439,454	367,283		0	0	1,819	58,724	0	11,628
123	Total Plant Specific		L112,113,118,121-122	1,900,298	815,880	0	553,301	0	105,753	198,492	13,914	212,958

Plant Date: Average 12/31/2009  
Expense Date: 12 Mo. Ending 12/31/2009

Home Telephone Company  
Study No.: 240527

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				
Plant Non-Specific Expenses												
124	6510	Other Prop Plant & Equip	L10	(405)	(213)	0	(63)	0	(7)	(56)	0	(66)
125	6530	Network Operations	L10	613,550	322,168	0	95,432	0	11,281	84,298	0	100,371
126	6540	Access	Direct	0							0	
126a	6540	Universal Service Assignment	Direct	198,832	198,832							
	6561	Depreciation										
127		Dep - Support Assets	L3	271,816	139,838	0	41,423	0	4,896	36,590	5,503	43,566
128		Dep - COE Switching	L4	15,100			15,100		0		0	0
129		Dep - COE Operator	L5	0			0	0	0		0	0
130		Dep - COE Transmission	L6	791,327	238,941		0	0	38,088	163,139	0	351,159
131		Dep - IOT	L8	0	0	0				0		
132		Dep - Cable & Wire Facilities	L9	769,181	642,858		0	0	3,184	102,786	0	20,353
133		Total 6561	L127-132	1,847,424	1,021,637	0	56,523	0	46,168	302,515	5,503	415,078
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	14,117	7,387	0	2,188	0	259	1,933	48	2,302
137	6565	Amort - Acquisition Adjust	L21	0	0	0	0	0	0	0	0	0
138		Total Plant Non-Specific	L124-137 Less L133	2,673,518	1,549,811	0	154,080	0	57,701	388,690	5,551	517,685
Customer Operations Expenses												
139	6610	Marketing	L12	66,161	34,623	0	10,256	0	1,212	9,059	225	10,786
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	1,913				1,913				

Plant Date: Average 12/31/2009  
Expense Date: 12 Mo. Ending 12/31/2009

Home Telephone Company  
Study No.: 240527

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				
6623 Commercial Operations												
Cat 1 - Local Business Office												
End User Service Order Processing												
143		Presubscription	L13	176,990	132,952	0	39,383		4,655			
144		Message Tel	Direct	49,446							49,446	
145		Private Line	Direct	924							924	
146		Total	L143-145	227,360	132,952	0	39,383		4,655		50,370	
End User Payment and Collection												
147		Message Tel	Direct	143,354							143,354	
148		Private Line	Direct	0							0	
149		EUCL	Direct	84,234	84,234							
150		Total	L147-149	227,588	84,234						143,354	
End User Billing Inquiry												
151		Message Tel	Direct	674							674	
152		Private Line	Direct	0							0	
153		EUCL	Direct	433	433							
154		Total	L151-153	1,107	433						674	
IXC Service Order Processing												
155		Message Tel	L13	0	0	0	0		0			
156		Private Line	Direct	0						0		
157		Billing & Collection	Direct	0							0	
158		Total	L155-157	0	0	0	0		0	0	0	
IXC Payment and Collection												
159		Message Tel	L13	52,010	39,069	0	11,573		1,368			
160		Private Line	Direct	16,843						16,843		
161		Billing & Collection	Direct	4,397							4,397	
162		Total	L159-161	73,250	39,069	0	11,573		1,368	16,843	4,397	
IXC Billing Inquiry												
163		Message Tel	L13	0	0	0	0		0			
164		Private Line	Direct	0						0		
165		Billing & Collection	Direct	0							0	
166		Total	L163-165	0	0	0	0		0	0	0	
167		Future Use										
168		Total Category 1	L146,150,154,158,162,166	529,305	256,688	0	50,956		6,023	16,843	198,795	

Plant Date: Average 12/31/2009  
Expense Date: 12 Mo. Ending 12/31/2009

Home Telephone Company  
Study No.: 240527

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	Transport			
		<u>Cat 2 - Revenue Accounting</u>										
169		Message Processing	Direct	36,809						36,809		
170		OB&C - Expense	Direct	112,518						112,518		
171		Future Use										
172		Future Use										
172		Carrier Access Billing	L11	47,408			15,528	0	1,835	13,715		16,330
174		Subscriber Line Charge	Direct	19,856	19,856							
175		Total Category 2	L169-174	216,591	19,856		15,528	0	1,835	13,715	149,327	16,330
176		Subtotal Customer Services	L140-142,168,175	747,809	276,544	0	66,484	1,913	7,858	30,558	348,122	0 16,330
		<u>Category 3 - Other Commercial</u>										
177		Total Category 3	L176	47,981	17,743	0	4,266	123	504	1,961	22,336	0 1,048
178		Total Customer Services	L176-177	795,790	294,287	0	70,750	2,036	8,362	32,519	370,458	0 17,378
179		Total Customer Operations	L139,178	861,951	328,910	0	81,006	2,036	9,574	41,578	370,683	0 28,164
180		Total Big Three Expenses	L123-126,179 (less L114)	3,574,226	1,665,577	0	729,676	2,036	126,601	324,312	384,597	0 341,427
180a		Total Big Three Expenses - Modified	L180 Less 112, 113, 139, 143, 158, 162, 166, 177	2,442,853	1,045,758	0	547,063	1,913	105,016	192,980	343,725	0 206,398
<u>Corporate Operations Expenses</u>												
181	6710	Executive & Planning	L180	191,689	89,327	0	39,133	109	6,790	17,393	20,626	0 18,311
182	6720	General & Administrative	L180	829,108	386,363	0	169,262	472	29,367	75,230	89,214	0 79,200
183		Total Corporate Operations	L181-182	1,020,797	475,690	0	208,395	581	36,157	92,623	109,840	0 97,511
184		Total Operating Expenses	L123,138,179,183	6,456,564	3,170,291	0	996,782	2,617	209,185	721,383	499,988	0 856,318
<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	265,037	138,694	0	41,084	0	4,856	36,290	903	0 43,210
187	7370	Special Charges	L12	11,623	6,082	0	1,802	0	213	1,591	40	0 1,895
188		Total Operating Exp & Taxes	L184-187	6,733,224	3,315,067	0	1,039,668	2,617	214,254	759,264	500,931	0 901,423

Plant Date: Average 12/31/2009  
Expense Date: 12 Mo. Ending 12/31/2009

Home Telephone Company  
Study No.: 240527

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				
<u>Tax Adjustments</u>												
189	7210	Investment Tax Credits	L12	0	0	0	0	0	0	0	0	0
190		Future Use										
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	0	0	0	0	0	0	0	0	0
194		FIT Adjustments - Deductions	L12	0	0	0	0	0	0	0	0	0
195		Total FIT Adjustments	L193-194	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0
200	7540	Interest On Customer Dep	L12	463	243	0	72	0	8	63	2	75
<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	6,733,687	3,315,310	0	1,039,740	2,617	214,262	759,327	500,933	901,498

**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	1,397,290	312,300	134,471	0	0	183,148	983	39,652	26,009	13,153	687,574
2		General Support	L10	13,727,244	3,068,094	1,321,066	0	0	1,799,285	9,658	389,552	255,516	129,213	6,754,860
2a		General Purpose Computer	L10	2,307,261	515,682	222,043	0	0	302,422	1,623	65,476	42,947	21,718	1,135,350
3	2110	Land & General Support	L1-2	17,431,795	3,896,076	1,677,580	0	0	2,284,855	12,264	494,680	324,472	164,084	8,577,784
4	2210	COE - Switching	L45	14,526,929	3,872,356		0		804,966		261,950		0	9,587,657
5	2220	COE - Operator Systems	L50	0	0		0		0		0		0	0
6	2230	COE - Transmission	L60	18,149,927	2,950,006	5,476,619	0	0	1,983,654	19,316	420,446	669,699	647,070	5,983,117
7		Total COE	L4-6	32,676,856	6,822,362	5,476,619	0	0	2,788,620	19,316	682,396	669,699	647,070	15,570,774
8	2310	Information Orig /Term	L66	0	0		0		0		0		0	0
9	2410	Cable & Wire Facilities	L74	45,186,103	10,580,323	2,016,664	0	0	7,417,188	35,465	1,527,202	779,623	85,847	22,743,791
10		Total COE, IOT & C&WF	L7-9	77,862,959	17,402,685	7,493,283	0	0	10,205,808	54,781	2,209,598	1,449,322	732,917	38,314,565
11	2680	Capital Leases	L81	0	0	0	0	0	0	0	0	0	0	0
12	2680	Leasehold Improvements	L88	0	0	0	0	0	0	0	0	0	0	0
13	2680	Amortizable Tangibles	L11-12	0	0	0	0	0	0	0	0	0	0	0
14	2690	Intangibles	L40	1,744,560	389,916	167,891	0	0	228,666	1,227	49,507	32,473	16,421	858,459
15	2001	Plant In Service	L3, 10, 13, 14	97,039,314	21,688,677	9,338,754	0	0	12,719,329	68,272	2,753,785	1,806,267	913,422	47,750,808
16	2002	Prop Held For Future Use	L15	0	0	0	0	0	0	0	0	0	0	0
17	2003	Plant Under Construction	L15	1,022,333	228,496	98,386	0	0	134,001	719	29,012	19,029	9,623	503,067
18	2005	Plant Acquisition Adjustment	L15	0	0	0	0	0	0	0	0	0	0	0
19	1220	Material & Supplies	L9	1,226,538	287,194	54,741	0	0	201,333	963	41,455	21,162	2,330	617,360
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	647,222	153,303	44,881	0	0	75,044	505	22,247	10,492	4,427	336,323

Plant Date: Average 12/31/2009  
Expense Date: 12 Mo. Ending 12/31/2009

Home Telephone Company  
Study No.: 240527

Attachment #6 - Form 2

**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	71,113,016	16,066,726	6,425,069	0	0	9,078,494	47,510	1,985,933	1,252,844	625,538	#####
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	0	0	0	0	0	0	0	0	0	0	0
30	3500	Res - Intangible	L14	1,690,694	377,877	162,707	0	0	221,606	1,189	47,979	31,470	15,914	831,952
31	3600	Res - Plant Acquisiton Adj	L15	0	0	0	0	0	0	0	0	0	0	0
32		Total Reserves	L 26-31	72,803,710	16,444,603	6,587,776	0	0	9,300,100	48,699	2,033,912	1,284,314	641,452	36,462,854
33	4040	Customer Deposits	L15	0	0	0	0	0	0	0	0	0	0	0
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	596,109	132,997	38,169	0	0	68,368	487	21,865	9,515	3,777	320,931
36	4340	Non-Current Def Oper Taxes	L116	107,510	24,051	10,308	0	0	14,031	75	3,042	1,990	1,009	53,004
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	26,428,078	5,756,019	2,900,509	0	0	3,747,208	21,198	787,680	561,131	283,564	12,370,769
40		Total 2001 Less 2690	L 3, 10, 13	95,294,754	21,298,761	9,170,863	0	0	12,490,663	67,045	2,704,278	1,773,794	897,001	46,892,349
41		Total 2001 Less Associated Res	L15-19,24 Less L32,34 36-38	26,376,965	5,735,713	2,893,797	0	0	3,740,532	21,180	787,298	560,154	282,914	12,355,377

Plant Date: Average 12/31/2009  
Expense Date: 12 Mo. Ending 12/31/2009

Home Telephone Company  
Study No.: 240527

Attachment #6 - Form 3

**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
<b><u>Central Office Switching - Acct 2210</u></b>														
42	2210	Cat 2 - Tandem Switching	Alloc 2	0	0		0		0		0		0	0
43	2210	Cat 3 - Local Switching	Alloc 3	14,526,929	3,872,356		0		804,966		261,950		0	9,587,657
44	2210	Cat 5 - Equal Access	Alloc 13	0	0		0		0		0			0
45		Total 2210	L42-44	14,526,929	3,872,356		0		804,966		261,950		0	9,587,657
<b><u>Central Office Operator Systems - Acct 2220</u></b>														
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	0	0		0		0		0		0	0
50		Total 2220	L46-49	0	0		0		0		0		0	0
<b><u>Central Office Transmission - Acct 2230</u></b>														
51	2230	Cat 4.11 - Wdbd Exch Ln xDSL	Alloc 4	3,739,397		3,739,397		0		0		0	0	0
52	2230	Cat 4.121 - Exch Trunk EAS	Alloc 5	60,941									60,941	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	10,320,580	2,544,416	59,430	0	0	1,786,435	6,132	367,454	71,694	0	5,485,019
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	2,197,208	0	1,646,632	0	0	0	10,196	0	540,381	0	(1)
58	2230	Cat 4.23 - IX Cct - Other	Alloc 11	1,185,347	311,630	31,160	0	0	151,531	2,988	39,590	57,624	586,129	4,695
59	2230	Cat 4.3 - Host Remote	Alloc 12	646,454	93,960		0		45,688		13,402		0	493,404
60		Total 2230	L51-59	18,149,927	2,950,006	5,476,619	0	0	1,983,654	19,316	420,446	669,699	647,070	5,983,117



Plant Date: Average 12/31/2009  
Expense Date: 12 Mo. Ending 12/31/2009

Home Telephone Company  
Study No.: 240527

Attachment #6 - Form 4

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	42,704,032	10,528,171	245,908	0	0	7,391,829	25,371	1,520,436	296,651	0	22,695,666
68	2410	Cat 2.1 - Exch Trk CWF - EAS	Alloc 5	4,767									4,767	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	333,330		333,330		0		0		0		0
71	2410	Cat 2.4 - Exch Trk CWF - Wb	Alloc 10	1,907,471	0	1,429,497	0	0	0	8,851	0	469,123	0	0
72	2410	Cat 3 - IX C&WF	Alloc 18	174,272	43,107	7,929	0	0	20,961	1,243	5,476	13,849	81,080	627
73	2410	Cat 4 - Host / Remote C&WF	Alloc 12	62,231	9,045		0		4,398		1,290		0	47,498
74		Total 2410	L67-73	45,186,103	10,580,323	2,016,664	0	0	7,417,188	35,465	1,527,202	779,623	85,847	22,743,791

Plant Date: Average 12/31/2009  
Expense Date: 12 Mo. Ending 12/31/2009

Home Telephone Company  
Study No.: 240527

Attachment #6 - Form 5

**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
<b><u>Tangible Assets - Capital Leases - Acct 2680</u></b>														
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
<b><u>Tangible Assets - Leasehold Improvements - Acct 2680</u></b>														
82	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0
<b><u>Deferred Maint &amp; Retirements Acct 1438</u></b>														
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 12/31/2009  
Expense Date: 12 Mo. Ending 12/31/2009

Home Telephone Company  
Study No.: 240527

Attachment #6 - Form 6

**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
<b><u>Accumulated Depreciation - Acct 3100</u></b>														
96	2110	General Support Facilities	L3	11,443,411	2,557,648	1,101,277	0	0	1,499,934	8,051	324,741	213,005	107,716	5,631,039
97	2210	COE - Switching	L4	13,939,044	3,715,647		0		772,390		251,349		0	9,199,658
98	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
99	2230	COE - Transmission	L6	12,768,031	2,075,257	3,852,668	0	0	1,395,452	13,588	295,774	471,117	455,198	4,208,977
100	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
101	2410	Cable & Wire Facilities	L9	32,962,530	7,718,174	1,471,124	0	0	5,410,718	25,871	1,114,069	568,722	62,624	16,591,228
102	Total 3100		L96-101	71,113,016	16,066,726	6,425,069	0	0	9,078,494	47,510	1,985,933	1,252,844	625,538	35,630,902
<b><u>Net Current Deferred Operating Income Taxes - Acct 4100</u></b>														
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
<b><u>Net Noncurrent Deferred Operating Income Taxes - Acct 4340</u></b>														
110	2110	General Support Facilities	L3	20,068	4,485	1,931	0	0	2,630	14	569	374	189	9,876
111	2210	COE - Switching	L4	16,888	4,502		0		936		305		0	11,145
112	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
113	2230	COE - Transmission	L6	20,334	3,305	6,136	0	0	2,222	22	471	750	725	6,703
114	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
115	2410	Cable & Wire Facilities	L9	50,220	11,759	2,241	0	0	8,243	39	1,697	866	95	25,280
116	Total 4340		L110-115	107,510	24,051	10,308	0	0	14,031	75	3,042	1,990	1,009	53,004

Plant Date: Average 12/31/2009  
Expense Date: 12 Mo. Ending 12/31/2009

Home Telephone Company  
Study No.: 240527

Attachment #6 - Form 7

**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
<b><u>Plant Specific Expenses</u></b>														
117	6110	Network Support	L3	76,148	17,019	7,328	0	0	9,981	54	2,161	1,417	717	37,471
118	6120	General Support	L3	2,322,644	519,120	223,524	0	0	304,438	1,634	65,912	43,233	21,863	1,142,920
119	6210	COE - Switching - Eq. Access	Alloc 13	0	0		0		0		0			0
120	6210	COE - Switching - All Other	L7	1,375,676	287,217	230,562	0	0	117,399	813	28,728	28,194	27,241	655,522
121	6220	COE - Operator Systems	L7	0	0	0	0	0	0	0	0	0	0	0
122	6230	COE - Transmission	L7	467,809	97,670	78,404	0	0	39,922	277	9,769	9,588	9,264	222,915
123		Total COE	L119-122	1,843,485	384,887	308,966	0	0	157,321	1,090	38,497	37,782	36,505	878,437
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	1,576,344	369,101	70,353	0	0	258,753	1,237	53,277	27,198	2,995	793,430
128		Total Plant Specific	L117,118,123,126-127	5,818,621	1,290,127	610,171	0	0	730,493	4,015	159,847	109,630	62,080	2,852,258

**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
<b><u>Plant Non-Specific Expenses</u></b>														
129	6510	Other Prop Plant & Equip	L15	(1,264)	(283)	(122)	0	0	(166)	(1)	(36)	(24)	(12)	(620)
130	6530	Network Operations	L10	1,918,897	428,881	184,669	0	0	251,517	1,350	54,455	35,718	18,062	944,245
131	6540	Access	Alloc 20	0	0	0	0	0	0	0	0	0	0	0
131a	6540	Universal Service Assignment	Alloc 35	198,832	198,832		0		0		0			
	6561	<u>Depreciation</u>												
132		Dep - Support Assets	L3	850,116	190,004	81,812	0	0	111,428	598	24,125	15,824	8,002	418,323
133		Dep - COE Switching	L4	56,647	15,100		0		3,139		1,021		0	37,387
134		Dep - COE Operator	L5	0	0		0		0		0		0	0
135		Dep - COE Transmission	L6	1,704,422	277,029	514,298	0	0	186,281	1,814	39,483	62,890	60,765	561,862
136		Dep - IOT	L8	0	0		0		0		0		0	0
137		Dep - Cable & Wire Facilities	L9	2,759,097	646,042	123,139	0	0	452,899	2,166	93,252	47,604	5,242	1,388,753
138		Total 6561	L132-137	5,370,282	1,128,175	719,249	0	0	753,747	4,578	157,881	126,318	74,009	2,406,325
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	44,153	9,868	4,249	0	0	5,787	31	1,253	822	416	21,727
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	7,530,900	1,765,473	908,045	0	0	1,010,885	5,958	213,553	162,834	92,475	3,371,677
<b><u>Customer Operations Expenses</u></b>														
144	6610	Marketing	Alloc 43	335,804	66,161	0	0	0	28,426	0	10,905	0	0	230,312
145	6621	Operator	L50	0	0		0		0		0		0	0
146		Outside Operator Services	Alloc 42	4,357	0		0		0		0		0	4,357
	6622	<u>Directory</u>												
147		Classified	Alloc 22	25,235			0	0	0	0	0	0	0	25,235
148		TWX	Alloc 23	0	0	0	0	0	0	0	0	0	0	0
149		Alpha	Alloc 24	14,194	1,913		0		930		273		0	11,078
150		Foreign	Alloc 25	0	0		0		0		0		0	0
151		Total 6622	L147-150	39,429	1,913	0	0	0	930	0	273	0	0	36,313

Plant Date: Average 12/31/2009  
Expense Date: 12 Mo. Ending 12/31/2009

Home Telephone Company  
Study No.: 240527

Attachment #6 - Form 9

**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
<b>6623 Commercial Operations</b>														
<b><u>Cat 1 - Local Business Office</u></b>														
<b>End User service order processing</b>														
152		Presubscription	Alloc 26	176,990	176,990									0
153		Directory Advertising	Alloc 27	924										924
154		All other	Alloc 28	1,056,392	49,446	924	0	0	17,560	924	43,901	924		942,713
155		End User payment & collection	Alloc 21	1,078,414	227,588	0	0	0	120,040	0	30,097	42,911		657,778
156		End User billing inquiry	Alloc 30	279,023	1,107	0	0	0	2,407	48	4,430	481		270,550
157		IXC service order processing	Alloc 32	0	0	0	0	0	0	0	0	0		0
158		IXC payment and collection	Alloc 33	138,419	56,407	16,843	0	0	61,705	2,775	689	0		0
159		IXC billing inquiry	Alloc 34	0	0	0	0	0	0	0	0	0		0
160		Future Use												
161		<b>Total Category 1</b>	L152-160	<b>2,730,162</b>	<b>511,538</b>	<b>17,767</b>	<b>0</b>	<b>0</b>	<b>201,712</b>	<b>3,747</b>	<b>79,117</b>	<b>44,316</b>	<b>0</b>	<b>1,871,965</b>
<b><u>Cat 2 - Revenue Accounting</u></b>														
162		Message Processing	Alloc 36	97,112	36,809		0		53,472		6,831		0	0
163		OB&C - Expense	Alloc 38	377,266	112,518		0		66,187		66,187		0	132,374
164		Future Use												
165		Future Use												
166		Future Use												
167		Carrier Access Billing	Alloc 44	94,818	47,408		0		23,705		23,705			0
168		Subscriber Line Charge	Alloc 29	19,856	19,856		0		0		0			0
169		<b>Total Category 2</b>	L162-168	<b>589,052</b>	<b>216,591</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>143,364</b>	<b>0</b>	<b>96,723</b>	<b>0</b>	<b>0</b>	<b>132,374</b>
170		<b>Subtotal Categories 1 &amp; 2</b>	L161,169	<b>3,319,214</b>	<b>728,129</b>	<b>17,767</b>	<b>0</b>	<b>0</b>	<b>345,076</b>	<b>3,747</b>	<b>175,840</b>	<b>44,316</b>	<b>0</b>	<b>2,004,339</b>

**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
<b><u>Category 3 - Other Commercial</u></b>														
171		Telcom Relay Service	Alloc 45	47,981	47,981		0		0		0			0
172		Other	L170	0	0	0	0	0	0	0	0	0	0	0
173		Total Commercial Operations	L170-172	3,367,195	776,110	17,767	0	0	345,076	3,747	175,840	44,316	0	2,004,339
174		Total Customer Operations	L144-146,151,173	3,746,785	844,184	17,767	0	0	374,432	3,747	187,018	44,316	0	2,275,321
175		Total Big Three Expenses	L123,126-127,130,174 (less L119)	9,085,511	2,027,053	581,755	0	0	1,042,023	7,424	333,247	145,014	57,562	4,891,433
<b><u>Corporate Operations Expenses</u></b>														
176	6710	Executive & Planning	L175	667,583	148,943	42,746	0	0	76,566	545	24,486	10,655	4,230	359,412
177	6720	General & Administrative												
177		Other Direct	Alloc 46	66,079	66,079	0	0	0	0	0	0	0	0	0
178		Direct to EAS	Alloc 31	0									0	0
179		Other	L175	2,657,347	592,876	170,153	0	0	304,773	2,171	97,469	42,414	16,836	1,430,655
180		Total 6720	L177-179	2,723,426	658,955	170,153	0	0	304,773	2,171	97,469	42,414	16,836	1,430,655
181		Total Corporate Operations	L176,180	3,391,009	807,898	212,899	0	0	381,339	2,716	121,955	53,069	21,066	1,790,067
182		Total Operating Expenses	L128,143,174,181	20,487,315	4,707,682	1,748,882	0	0	2,497,149	16,436	682,373	369,849	175,621	10,289,323
<b><u>Operating Taxes</u></b>														
183	183	7100	Other Operating	0	0	0	0	0	0	0	0	0	0	0
184	7240	Ad Valorem Taxes - Allocated	L15	783,901	175,205	75,440	0	0	102,749	552	22,246	14,591	7,379	385,739
185	7240	Ad Valorem Taxes - Direct	Alloc 40	14,392	14,392	0	0	0	0	0	0	0	0	0
186		Total 7240	L183-185	798,293	189,597	75,440	0	0	102,749	552	22,246	14,591	7,379	385,739
187	7370	Special Charges	L181	38,610	9,199	2,424	0	0	4,342	31	1,389	604	240	20,381
188		Total Operating Exp & Taxes	L182,186,187	21,324,218	4,906,478	1,826,746	0	0	2,604,240	17,019	706,008	385,044	183,240	10,695,443
189		Total Operating Exp & Taxes (Less Depreciation)	L188 Less 138-142	15,909,783	3,768,435	1,103,248	0	0	1,844,706	12,410	546,874	257,904	108,815	8,267,391

Plant Date: Average 12/31/2009  
Expense Date: 12 Mo. Ending 12/31/2009

Home Telephone Company  
Study No.: 240527

Attachment #6 - Form 11

**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
<b><u>Tax Adjustments</u></b>														
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	0	0	0	0	0	0	0	0	0	0	0
195		FIT Adjustments - Deductions	L15	0	0	0	0	0	0	0	0	0	0	0
196		Total FIT Adjustments	L194-195	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0
201	7540	Interest On Customer Dep	L41	1,417	308	155	0	0	201	1	42	30	15	665
<b><u>Rent Revenues Account 5240</u></b>														
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	21,325,635	4,906,786	1,826,901	0	0	2,604,441	17,020	706,050	385,074	183,255	10,696,108



Plant Date: Average 12/31/2009  
Expense Date: 12 Mo. Ending 12/31/2009

Home Telephone Company  
Study No.: 240527

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	21,881	21,578	126	0	13	152	12	303
2 Circuits	2,777	2,551	73	0	7	135	11	226
3 Circuit Miles	36,230.92	31,314.50	1,648.50	0.00	258.32	2,879.14	130.46	4,916.42
4 Wideband Channels	431	0	323	0	2	106	0	431
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	282,192	106,961		0		155,380		19,851		0	0
8 Other Units	0	0		0		0		0		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	1,023,764	201,706	0	0	0	86,663	0	33,245	0	0	702,150
15 OB&C Expense	377,266	112,518		0		66,187		66,187		0	132,374

FIXED CHARGES / TAXES

	Total Company
16 Account 7210 - Amort of Inv Tax Credit	0
17 Account 7340 - AFUDC	0
18 Account 7500 - Fixed Charges	0
19 Account 7540 - Interest on Customer Deposits	1,417
20 FIT Adjustment - Addbacks	0
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	0.157622

Plant Date: Average 12/31/2009  
Expense Date: 12 Mo. Ending 12/31/2009

Home Telephone Company  
Study No.: 240527

Attachment #6 - Form 13

TRAFFIC FACTORS

	Interstate InterLATA	Interstate IntraLATA	State InterLATA	State IntraLATA	EAS	Local	Total
1 Tandem Switching Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
2 Weighted Dem	0.266564	0.000000	0.055412	0.018032	0.000000	0.659992	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	0.175525	0.036104	0.000000	0.538371	1.000000
6 Conversation Minute Factor	0.286193	0.000000	0.139162	0.036358	0.538287		1.000000
7 Conversation Minute Miles Factor	0.286193	0.000000	0.139162	0.036358	0.538287		1.000000
8 Host Remote Factor	0.145346	0.000000	0.070675	0.020732	0.000000	0.763247	1.000000
9 Subscriber Line Usage Factor	0.134762	0.000000	0.065529	0.019222	0.000000	0.780487	1.000000
10 Exchange Trunk Special Factor	1.000000	0.000000	0.000000	0.000000		0.000000	1.000000
11 Equal Access Factor	0.672831	0.000000	0.327169	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	1.000000	1.000000
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

**HOME TELEPHONE COMPANY, INC.**  
**SUMMARY OF ANNUAL INTERSTATE ACCESS SERVICE REVENUES**  
**JULY 1, 2010 INTERSTATE TARIFF FILING**

1. Switched Access Service Revenue ( per Attachment 7, Page 2 )	\$716,564
2. Special Access Service Revenue ( per Attachment 7, Page 4 )	\$1,140,479
3. Total Annual Interstate Billed Access Service Revenue (Line 1+2)	\$1,857,043
4. Total Annual Interstate Access Revenue Requirement	<b>\$1,854,980</b>
5. Variance (Line 4 - Line 3) Note 1	<b>(\$2,063)</b>
1. Increase ( Decrease ) in Switched Access Revenue (per Attachment 7, Page 2 )	\$45,853
2. Increase ( Decrease ) in Special Access Revenue (per Attachment 7, Page 4 )	(\$16,221)
3. Total Increase ( Decrease ) in Direct Charges (line 1+ line 2 )	\$29,632

Note 1: Due to rounding

**HOME TELEPHONE COMPANY, INC.  
SWITCHED ACCESS SERVICE REVENUE  
JULY 1, 2010 INTERSTATE TARIFF FILING**

<u>Element</u>	<u>PROPOSED RATE</u>	<u>PROJECTED YEAR ENDING 6/30/09 DEMAND*</u>	<u>PROJECTED 2008/2009 REVENUES</u>
Premium Local Switching per Minute	\$0.0093	49,840,003	\$463,512
Infor Surcharge ( Per 100 Minutes )	\$0.00337	49,840,003	\$1,679
Transport ( per Attachment 7, Page 3 )	Varies	Varies	\$251,373
<b>Total Switched Access Revenue</b>			<b>\$716,564</b>

**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	\$0.00930	\$0.00830	\$0.00100	49,840,003	\$49,840
Infor Surcharge ( Per 100 Minutes )	\$0.003369	\$0.002770	\$0.00060	49,840,003	\$299
Transport ( per Attachment 7, Page 3 )	Varies	Varies	Varies	Varies	(\$4,286)
<b>Total Revenue Impact</b>					<b>\$45,853</b>

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

**HOME TELEPHONE COMPANY, INC.**  
**SWITCHED ACCESS SERVICE REVENUE ( LOCAL TRANSPORT )**  
**JULY 1, 2010 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	0	\$25.93	\$0.00	\$25.57	\$0.00	\$0.00
SWITCHED PREMIUM ENTRANCE FACILITES -VG 4W	0	\$41.51	\$0.00	\$40.93	\$0.00	\$0.00
SWITCHED PREMIUM ENTRANCE FACILITES -HC DS1	0	\$138.14	\$0.00	\$136.21	\$0.00	\$0.00
SWITCHED PREMIUM ENTRANCE FACILITES -HC DS3	0	\$1,297.27	\$0.00	\$1,279.13	\$0.00	\$0.00
DIRECT TRUNKED TRANSPORT TERMINATION - VG	0.00	\$18.56	\$0.00	\$18.30	\$0.00	\$0.00
DIRECT TRUNKED TRANSPORT TERMINATION - HC DS1	124.80	\$77.29	\$9,645.78	\$76.21	\$9,511.00	-\$134.78
DIRECT TRUNKED TRANSPORT TERMINATION - HC DS3	0.00	\$442.08	\$0.00	\$435.90	\$0.00	\$0.00
DIRECT TRUNKED TRANSPORT FACILITY - VG	0	\$1.85	\$0.00	\$1.82	\$0.00	\$0.00
DIRECT TRUNKED TRANSPORT FACILITY HC DS1	1266.71	\$14.87	\$18,836.01	\$14.66	\$18,570.00	-\$266.01
DIRECT TRUNKED TRANSPORT FACILITY - HC DS3	0	\$108.48	\$0.00	\$106.96	\$0.00	\$0.00
TANDEM SWITCHED FACILITY	582,234,177	\$0.000193	\$112,371.20	\$0.000189	\$110,042.26	-\$2,328.94
TANDEM SWITCHED TERMINATION	70,754,557	\$0.001005	\$71,108.33	\$0.000983	\$69,551.73	-\$1,556.60
800 DATA BASE QUERY - Basic	8,680,815	\$0.005000	\$43,404.08	\$0.005000	\$43,404.08	\$0.00
800 DATA BASE QUERY - Vertical	56,581	\$0.005200	\$294.22	\$0.005200	\$294.22	\$0.00
TOTAL REVENUE			\$255,659.62		\$251,373.29	-\$4,286.00

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

HOME TELEPHONE COMPANY, INC.  
SPECIAL ACCESS SERVICE REVENUE  
JULY 1, 2010 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 VOICE CHANNEL TERM 2-WIRE	96.00	\$25.93	\$2,489.28	\$25.57	\$2,454.72	-\$34.56
SPL VOICE CHAN TERM 2W NONRECURRING CHG	2.00	\$142.26	\$284.52	\$140.27	\$280.54	-\$3.98
SPECIAL VOICE CHANNEL TERM.-FOUR WIRE	48.00	\$41.51	\$1,992.48	\$40.93	\$1,964.64	-\$27.84
SPL VOICE CHAN TERM 4W NONRECURRING CHG	2.00	\$142.26	\$284.52	\$140.27	\$280.54	-\$3.98
SPECIAL VOICE CHANNEL MILEAGE FACILITY	813.48	\$1.85	\$1,504.94	\$1.82	\$1,480.53	-\$24.40
SPECIAL VOICE CHANNEL MILEAGE TERMINATION	72.00	\$18.56	\$1,336.32	\$18.30	\$1,317.60	-\$18.72
SPECIAL VOICE BRIDGING - TWO-WIRE	0.00	\$13.28	\$0.00	\$13.28	\$0.00	\$0.00
SPECIAL VOICE BRIDGING - FOUR-WIRE	12.00	\$11.11	\$133.32	\$10.96	\$131.52	-\$1.80
SPL DIGITAL DATA CHAN TERM 9.6 KBPS MO.	3.00	\$49.92	\$149.76	\$49.22	\$147.66	-\$2.10
SPL DIGITAL DATA CHAN TERM 56 KBPS MO.	168.00	\$49.92	\$8,386.56	\$49.22	\$8,268.96	-\$117.60
SPL DIG DATA 9.6 KBPS NONRECURRING CHARGE	0.00	\$173.07	\$0.00	\$170.65	\$0.00	\$0.00
SPL DIG DATA 56.0 KBPS NONRECURRING CHARGE	2.00	\$173.07	\$346.14	\$170.65	\$341.30	-\$4.84
SPL DIG DATA CHAN MILE FACILITY 9.6 KBPS MO.	3.00	\$1.85	\$5.55	\$1.82	\$5.46	-\$0.09
SPL DIG DATA CHAN MILE FACILITY 56.0 KBPS MO.	1,656.72	\$3.70	\$6,129.86	\$3.65	\$6,047.03	-\$82.84
SPL DIG DATA CHAN MILEAGE TERM 9.6 KBPS MO.	3.00	\$18.56	\$55.68	\$18.30	\$54.90	-\$0.78
SPL DIG DATA CHAN MILEAGE TERM 56.0 KBPS MO.	168.00	\$37.13	\$6,237.84	\$36.61	\$6,150.48	-\$87.36
SPL HIGH CAP CHAN TERM 1.544 MBPS MO.	3,058.44	\$138.14	\$422,492.90	\$136.21	\$416,590.11	-\$5,902.79
SPL HIGH CAP 1.544 MBPS NONRECURRING CHARGE	24.00	\$192.98	\$4,631.52	\$190.28	\$4,566.72	-\$64.80
SPL HIGH CAP CHAN MILE FACILITY 1.544 MBPS MO.	25,321.39	\$14.87	\$376,529.07	\$14.66	\$371,211.58	-\$5,317.49
SPL HIGH CAP CHAN MILE TERM 1.544 MBPS MO.	3,058.44	\$77.29	\$236,386.83	\$76.21	\$233,083.71	-\$3,303.12
SPL HIGH CAP CHAN TERM 44.736 MBPS MO.	30.60	\$1,297.27	\$39,696.46	\$1,279.13	\$39,141.38	-\$555.08
SPL HIGH CAP 44.736 MBPS NONRECURRING CHARGE	1.00	\$406.08	\$406.08	\$400.40	\$400.40	-\$5.68
SPL HIGH CAP CHAN MILE FACILITY 44.736 MBPS MO.	310.59	\$108.48	\$33,692.80	\$106.96	\$33,220.71	-\$472.10
SPL HIGH CAP CHAN MILE TERM 44.736 MBPS MO.	30.60	\$442.08	\$13,527.65	\$435.90	\$13,338.54	-\$189.11
ATM / Frame Relay	various	various	\$0.00	various	\$0.00	\$0.00
TOTAL REVENUE			\$1,156,700.09		\$1,140,479.03	-\$16,221.06

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