

Plant Date: Average 6/30/2013  
Expense Date: 12 Mo. Ending 6/30/2013

**Bluffton Telephone Company**  
**Study No.: 240512**

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	20,316,370	3,910,929	0	25,913	3,494,529	9,008,981	36,756,722	99,216,084
2. Plant Under Construction	Part 69, Form 1, Ln 20	156,143	30,058	0	199	26,858	69,239	282,497	762,535
3. Net Investment	Part 69, Form 2, Ln 43	10,776,228	100,129	0	12,837	1,876,697	3,742,352	16,508,243	49,680,571
4. Rate of Return	11.25 % Authorized	0.1125000	0.1125000	0.1125000	0.1125000	0.1125000	0.1125000		
5. Return	(Line 3 x 4)	1,212,326	11,265	0	1,444	211,128	421,015	1,857,178	
6. AFUDC	Part 69, Form 10, Ln 192	0	0	0	0	0	0	0	0
7. Net Return	(Lines 5 - 6)	1,212,326	11,265	0	1,444	211,128	421,015	1,857,178	
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)	1,212,326	11,265	0	1,444	211,128	421,015	1,857,178	
12. Federal Income Tax @ xx.xxxxx%		624,532	5,803	0	744	108,763	216,887	956,728	
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)	1,836,858	17,068	0	2,188	319,891	637,902	2,813,906	
15. State Income Tax @ x.xxxxx%		96,677	898	0	115	16,836	33,574	148,100	
16. Return + FIT + SIT	(Lines 5-9+12+15-6)	1,933,535	17,966	0	2,303	336,727	671,476	2,962,006	
17. Expenses and Taxes	Part 69, Form 10, Ln 208	4,150,784	703,343	13,021	12,824	649,859	1,852,582	7,382,413	19,927,956
18. Subtotal	(Lines 16+17)	6,084,319	721,309	13,021	15,127	986,586	2,524,058	10,344,419	
19. Gross Receipts Tax @ 0.00000%		0	0	0	0	0	0	0	
20. Subtotal	(Line 18+19)	6,084,319	721,309	13,021	15,127	986,586	2,524,058	10,344,420	
21. Psc Fee @ 0.00000%		0	0	0	0	0	0	0	
22. Total Revenue Requirement	(Lines 16+17+19+21)	6,084,319	721,309	13,021	15,127	986,586	2,524,058	10,344,420	

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Attachment #1 - Form 2

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

	Source	Common Line	Local Switching	Traffic Sensitive Information	Transport	Special Access	WBI	Total Access	Total Company
22. Total Revenue Requirement	(Lines16+17+19+21)	6,084,319	721,309	13,021	15,127	986,586	2,524,058	10,344,420	
23. No longer applicable									
24. Total Revenue Requirement Subject to MAG Adjustments (Line 22 + Line 23)		6,084,319	721,309	13,021	15,127	986,586	2,524,058	10,344,420	
25. Adjustment for Line Port Re-allocation	Frozen Amt	136,220	(136,220)					0	
26. No longer applicable								0	
27. TIC Revenues for 12 Months Ending 6/30/01					(4,500)			(4,500)	
28. Subtotal		6,220,539	585,089	13,021	10,627	986,586	2,524,058	10,339,920	
29. Frozen TIC Revenue		2,787	137	1	12	416	1,146	4,499	
30. Total Revised Revenue Requirement With MAG Adjustments (Line 22 + 25 + 27 +29)		6,223,326	585,226	13,022	10,639	987,002	2,525,204	10,344,419	

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**Bluffton Telephone Company**  
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Attachment #2 - Form 3

**PART 69**

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access			Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information	Transport				
1	2111	Land	L10	64,547	35,676	0	6,868	0	46	6,137		0	15,820
2		General Support	L10	2,064,322	1,141,003	0	219,645	0	1,455	196,259		0	505,960
2a		General Purpose Computer	L180a	0	0	0	0	0	0	0	0	0	0
3	2110	Land & General Support	L1-2	2,128,869	1,176,679	0	226,513	0	1,501	202,396	0	0	521,780
4	2210	COE - Switching	L48	3,684,416			3,684,416		0			0	0
5	2220	COE - Operator Systems	L53	0			0	0	0			0	0
6	2230	COE - Transmission	L63	12,724,214	4,983,578		0	0	10,536	750,769		0	6,979,331
7		Total COE	L4-6	16,408,630	4,983,578		3,684,416	0	10,536	750,769		0	6,979,331
8	2310	Information Orig/Term	L69	0	0	0							
9	2410	Cable & Wire Facilities	L76	18,219,223	14,156,113		0	0	13,876	2,541,364		0	1,507,870
10		Total COE, IOT & C&WF	L7-9	34,627,853	19,139,691	0	3,684,416	0	24,412	3,292,133		0	8,487,201
11		COE, IOT & C&WF (excl CL,B&C,IX)	L10 Less CL,B&C,IX	15,488,162			3,684,416	0	24,412	3,292,133			8,487,201
12		Total GSF, COE, IOT, C&WF	L3,10	36,756,722	20,316,370	0	3,910,929	0	25,913	3,494,529	0	0	9,008,981
13		GSF, COE, IOT, C&WF (CL, LS, TR only)	L12 Less Inf, Spl, B&C, IX	24,253,212	20,316,370	0	3,910,929		25,913				
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	0	0	0	0	0	0	0	0	0	0
18	2001	Plant In Service	L3,10,16,17	36,756,722	20,316,370	0	3,910,929	0	25,913	3,494,529	0	0	9,008,981
19	2002	Prop Held For Future Use	L18	0	0	0	0	0	0	0	0	0	0
20	2003	Plant Under Construction	L18	282,497	156,143	0	30,058	0	199	26,858	0	0	69,239
21	2005	Plant Acquisition Adjustment	L18	0	0	0	0	0	0	0	0	0	0
22	1220	Material & Supplies	L12	819,756	453,100	0	87,222	0	578	77,936	0	0	200,920
23	1402	Class B RTB Stock	L12	0	0	0	0	0	0	0	0	0	0
24	1410	Other Noncurrent Assets	L12	0	0	0	0	0	0	0	0	0	0
25	1438	Deferred Maint & Retirements	L90	0	0	0	0	0	0	0	0	0	0
26	1439	Def Non-Capital Equal Access	Direct	0			0						
27	1500	Other Jurisdictional Assets	L12	0	0	0	0	0	0	0	0	0	0

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Attachment #2 - Form 4

**PART 69**

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access			Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information	Transport				
28	CWC	Cash Working Capital	L12	235,687	130,271	0	25,077	0	166	22,407	0	0	57,766
29	3100	Depreciation Reserve	L97	18,567,414	8,611,315	0	3,631,575	0	11,891	1,458,074	0	0	4,854,559
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	0	0	0	0	0	0	0	0	0	0
35	3600	Res - Plant Acquisiton Adj	L21	0	0	0	0	0	0	0	0	0	0
36		Total Reserves	L29,30,33-35	18,567,414	8,611,315	0	3,631,575	0	11,891	1,458,074	0	0	4,854,559
37	4040	Customer Deposits	L12	26,149	14,454	0	2,782	0	18	2,486	0	0	6,409
38	4100	Current Deferred Op Taxes	L104	0	0	0	0	0	0	0	0	0	0
39	4310	Other Long Term Liabilities	L12	0	0	0	0	0	0	0	0	0	0
40	4340	Non-Current Def Oper Taxes	L111	2,992,856	1,653,887	0	318,800	0	2,110	284,473	0	0	733,586
41	4360	Other Deferred Credits	L12	0	0	0	0	0	0	0	0	0	0
42	4370	Oth Juris Liab & Def Credits	L12	0	0	0	0	0	0	0	0	0	0
43		Net Investment	L18-28 Less L36-42	16,508,243	10,776,228	0	100,129	0	12,837	1,876,697	0	0	3,742,352
44		Total 2001 Less Associated Res	L18-22, 27 Less 36, 38, 40-42	16,298,705	10,660,411	0	77,834	0	12,689	1,856,776	0	0	3,690,995

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**Bluffton Telephone Company**  
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Attachment #2 - Form 5

**PART 69**

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
<u>Central Office Switching - Acct 2210</u>												
45	2210	Cat 2 - Tandem Switching	Alloc 1	0			0		0		0	0
46	2210	Cat 3 - Local Switching	Direct	3,684,416			3,684,416					
47	2210	Cat 5 - Equal Access	Direct	0			0					
48		Total 2210	L45-47	3,684,416			3,684,416		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	0
54		Total COE Cats 1-3 (excl Svc Obs)	L45,46,49,50,52	3,684,416			3,684,416	0	0		0	0
<u>Central Office Transmision - Acct 2230</u>												
55	2230	Cat 4.11 - Wdbd Exch Ln xDSL Cir	Direct	6,979,331					0	0	0	6,979,331
56	2230	Cat 4.122 - Exch Trunk Toll	L71	0					0			
57	2230	Cat 4.123 - Exch Trunk Spl	L72	0						0		
58	2230	Cat 4.13 - Exch Ln Circuit	L70	5,020,194	4,983,578					36,616		
59	2230	Cat 4.21 - IX Cct - Other Co	Direct	0							0	
60	2230	Cat 4.22 - IX Cct - Wdbd	L73	456,113					0	456,113		
61	2230	Cat 4.23 - IX Cct - Other	Alloc 2	258,040			0	0	0	258,040	0	0
62	2230	Cat 4.3 - Host / Remote	L75	10,536					10,536			
63		Total 2230	L55-62	12,724,214	4,983,578		0	0	10,536	750,769	0	6,979,331

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Attachment #2 - Form 6

**PART 69**

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
<u>Information Origination / Termination - Acct 2310</u>												
64	2351	Cat 1 - Pub Tel ( Less Coinless)	Direct	0		0						
65	2351	Cat 1 - Pub Tel (Coinless )	Direct	0		0						
66	2362	Cat 1 - Other Terminal Equip	Per CFR Part 69.303	0		0						
67		Total Category 1	L64-66	0		0						
68		Cat 2 - Customer Premise Equip	Direct	0	0							
69		Total 2310	L67-68	0	0	0			0			
<u>Cable and Wire Facilities - Acct 2410</u>												
70	2410	Cat 1 - Exch Ln CWF	Direct	14,260,122	14,156,113				104,009			
71	2410	Cat 2.2 - Exch Trk CWF - Toll	Direct	0				0				
72	2410	Cat 2.3 - Exch Trk CWF - Spl	Direct	1,507,870					0		0	1,507,870
73	2410	Cat 2.4 - Exch Trk CWF - Wb	Direct	2,414,711				0	2,414,711			
74	2410	Cat 3 - IX C&WF	Alloc 3	22,644			0	0	22,644		0	0
75	2410	Cat 4 - Host / Remote C&WF	Direct	13,876					13,876			
76		Total 2410	L70-75	18,219,223	14,156,113		0	0	13,876	2,541,364	0	1,507,870

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Attachment #2 - Form 7

**PART 69**

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

**Deferred Maint & Retirements Acct 1438**

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

**Accumulated Depreciation - Acct 3100**

91	2110	General Support Facilities	L2+L2a	1,377,945	761,625	0	146,614	0	971	131,004	0	337,731
92	2210	COE - Switching	L4	3,484,961			3,484,961		0			0
93	2220	COE - Operator Systems	L5	0			0	0	0			0
94	2230	COE - Transmission	L6	7,262,785	2,844,550		0	0	6,014	428,527		3,983,694
95	2310	Information Orig /Term	L8	0	0	0						
96	2410	Cable & Wire Facilities	L9	6,441,723	5,005,140		0	0	4,906	898,543		533,134
97		Total 3100	L91-96	18,567,414	8,611,315	0	3,631,575	0	11,891	1,458,074	0	4,854,559

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**Bluffton Telephone Company**  
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Attachment #2 - Form 8

**PART 69**

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
<u>Net Current Deferred Operating Income Taxes - Acct 4100</u>												
98	2110	General Support Facilities	L2+L2a	0	0	0	0	0	0	0	0	0
99	2210	COE - Switching	L4	0			0		0		0	0
100	2220	COE - Operator Systems	L5	0			0	0			0	0
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
<u>Net Noncurrent Deferred Operating Income Taxes - Acct 4340</u>												
105	2110	General Support Facilities	L2+L2a	168,363	93,058	0	17,914	0	119	16,007	0	41,265
106	2210	COE - Switching	L4	300,886			300,886		0			0
107	2220	COE - Operator Systems	L5	0			0	0	0			0
108	2230	COE - Transmission	L6	1,038,036	406,558		0	0	860	61,247		569,371
109	2310	Information Orig /Term	L8	0	0	0						
110	2410	Cable & Wire Facilities	L9	1,485,571	1,154,271		0	0	1,131	207,219		122,950
111		Total 4340	L105-110	2,992,856	1,653,887	0	318,800	0	2,110	284,473	0	733,586
<u>Plant Specific Expenses</u>												
112	6110	Network Support	L12	17,173	9,492	0	1,827	0	12	1,633	0	4,209
113	6120	General Support	L3	307,074	169,727	0	32,673	0	217	29,194	0	75,263
114	6210	COE - Switching - Equal Access	Direct	0			0					
115	6210	COE - Switching - All Other	Alloc 6	192,573			186,927		5,646		0	0
116	6220	COE - Operator Systems	L5	0			0	0	0		0	0
117	6230	COE - Transmission	L6	346,619	135,757		0	0	287	20,452		190,123
118		Total COE	L114-117	539,192	135,757		186,927	0	5,933	20,452	0	190,123
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	613,439	476,635		0	0	467	85,567		50,770
123		Total Plant Specific	L112,113,118,121-122	1,476,878	791,611	0	221,427	0	6,629	136,846	0	320,365



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Attachment #2 - Form 9

**PART 69**

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
<u>Plant Non-Specific Expenses</u>												
124	6510	Other Prop Plant & Equip	L10	30,114	16,645	0	3,204	0	21	2,863	0	7,381
125	6530	Network Operations	L10	1,105,218	610,882	0	117,596	0	779	105,075	0	270,886
126	6540	Access	Direct	0							0	
126a	6540	Universal Service Assignment	Direct	601,821	601,821							
	6561	<u>Depreciation</u>										
127		Dep - Support Assets	L3	122,659	67,798	0	13,051	0	86	11,661	0	30,063
128		Dep - COE Switching	L4	93,799			93,799		0		0	0
129		Dep - COE Operator	L5	0			0	0	0		0	0
130		Dep - COE Transmission	L6	1,184,138	463,781		0	0	980	69,868	0	649,509
131		Dep - IOT	L8	0	0	0			0			
132		Dep - Cable & Wire Facilities	L9	893,630	694,339		0	0	681	124,651	0	73,959
133		Total 6561	L127-132	2,294,226	1,225,918	0	106,850	0	1,747	206,180	0	753,531
134	6562	Dep - Prop Held for Future Use	L19	0	0	0	0	0	0	0	0	0
135	6563	Amort - Tangible Assets	L16	0	0	0	0	0	0	0	0	0
136	6564	Amort - Intangible Assets	L17	0	0	0	0	0	0	0	0	0
137	6565	Amort - Acquisition Adjust	L21	0	0	0	0	0	0	0	0	0
138		Total Plant Non-Specific	L124-137 Less L133	4,031,379	2,455,266	0	227,650	0	2,547	314,118	0	1,031,798
<u>Customer Operations Expenses</u>												
139	6610	<u>Marketing</u>	L12	334,921	185,119	0	35,636	0	236	31,842	0	82,088
140	6621	<u>Operator</u>	Alloc 4	0			0	0			0	0
141		Outside Operator Services	Alloc 5	0			0	0			0	0
	6622	<u>Directory</u>										
142		Published Directory Expense	Direct	8,467				8,467				

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**Bluffton Telephone Company**  
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Attachment #2 - Form 10

**PART 69**

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
6623 Commercial Operations												
Cat 1 - Local Business Office												
End User Service Order Processing												
143		Presubscription	L13	22,973	19,244	0	3,704		25			
144		Message Tel	Direct	16,691							16,691	
145		Private Line	Direct	3,170							3,170	
146		Total	L143-145	42,834	19,244	0	3,704		25		19,861	
End User Payment and Collection												
147		Message Tel	Direct	24,186							24,186	
148		Private Line	Direct	54							54	
149		EUCL	Direct	6,265	6,265							
150		Total	L147-149	30,505	6,265						24,240	
End User Billing Inquiry												
151		Message Tel	Direct	11,299							11,299	
152		Private Line	Direct	1,960							1,960	
153		EUCL	Direct	0	0							
154		Total	L151-153	13,259	0						13,259	
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	0	0	0	0		0			
160		Private Line	Direct	0						0		
161		Billing & Collection	Direct	0							0	
162		Total	L159-161	0	0	0	0		0	0	0	
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	86,598	25,509	0	3,704		25	0	57,360	

Plant Date: Average 6/30/2013  
Expense Date: 12 Mo. Ending 6/30/2013

**Bluffton Telephone Company**  
**Study No.: 240512**

Attachment #2 - Form 11

**PART 69**

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
<u>Cat 2 - Revenue Accounting</u>												
169		Message Processing	Direct	509						509		
170		OB&C - Expense	Direct	4,372						4,372		
171		Future Use										
172		Future Use										
172		Carrier Access Billing	L11	92,263			21,949	0	145	19,611		50,558
174		Subscriber Line Charge	Direct	772	772							
175		Total Category 2	L169-174	97,916	772		21,949	0	145	19,611	4,881	50,558
176		Subtotal Customer Services	L140-142,168,175	192,981	26,281	0	25,653	8,467	170	19,611	62,241	0 50,558
<u>Category 3 - Other Commercial</u>												
177		Total Category 3	L176	22,026	3,001	0	2,928	966	19	2,238	7,104	0 5,770
178		Total Customer Services	L176-177	215,007	29,282	0	28,581	9,433	189	21,849	69,345	0 56,328
179		Total Customer Operations	L139,178	549,928	214,401	0	64,217	9,433	425	53,691	69,345	0 138,416
180		Total Big Three Expenses	L123-126,179 (less L114)	3,763,959	2,235,360	0	406,444	9,433	7,854	298,475	69,345	0 737,048
180a		Total Big Three Expenses - Modified	L180 Less 112, 113, 139, 143, 158, 162, 166, 177	3,059,792	1,848,777	0	329,676	8,467	7,345	233,568	62,241	0 569,718
<u>Corporate Operations Expenses</u>												
181	6710	Executive & Planning	L180	0	0	0	0	0	0	0	0	0
182	6720	General & Administrative	L180	1,431,847	850,353	0	154,615	3,588	2,988	113,543	26,380	0 280,380
182a		Disallowed Corp Operations Exp	L180	(344,916)	(344,916)	0						
183		Total Corporate Operations	L181-182	1,086,931	505,437	0	154,615	3,588	2,988	113,543	26,380	0 280,380
184		Total Operating Expenses	L123,138,179,183	7,145,116	3,966,715	0	667,909	13,021	12,589	618,198	95,725	0 1,770,959
<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	332,066	183,541	0	35,332	0	234	31,570	0	0 81,389
187	7370	Special Charges	L12	0	0	0	0	0	0	0	0	0
188		Total Operating Exp & Taxes	L184-187	7,477,182	4,150,256	0	703,241	13,021	12,823	649,768	95,725	0 1,852,348

Plant Date: Average 6/30/2013  
Expense Date: 12 Mo. Ending 6/30/2013

**Bluffton Telephone Company**  
**Study No.: 240512**

Attachment #2 - Form 12

**PART 69**

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
<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	956	528	0	102	0	1	91	0	234
<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	7,478,138	4,150,784	0	703,343	13,021	12,824	649,859	95,725	1,852,582

Plant Date: Average 6/30/2013  
Expense Date: 12 Mo. Ending 6/30/2013

**Bluffton Telephone Company**  
**Study No.: 240512**

Attachment #3 - Form 13

**PART 36**

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
1	2111	Land	L10	174,229	42,590	21,957	0	0	24,331	13	413	0	0	84,925
2		General Support	L10	5,572,151	1,362,103	702,219	0	0	778,137	420	13,223	0	5	2,716,044
2a		General Purpose Computer	L10	0	0	0	0	0	0	0	0	0	0	0
3	2110	Land & General Support	L1-2	5,746,380	1,404,693	724,176	0	0	802,468	433	13,636	0	5	2,800,969
4	2210	COE - Switching	L45	4,540,030	3,684,416		0		80,599		1,371		0	773,644
5	2220	COE - Operator Systems	L50	0	0		0		0		0		0	0
6	2230	COE - Transmission	L60	27,791,490	4,994,114	7,730,100	0	0	3,378,693	1,118	57,414	0	0	11,630,051
7		Total COE	L4-6	32,331,520	8,678,530	7,730,100	0	0	3,459,292	1,118	58,785	0	0	12,403,695
8	2310	Information Orig /Term	L66	0	0		0		0		0		0	0
9	2410	Cable & Wire Facilities	L74	61,138,184	14,169,989	4,049,234	0	0	9,593,516	5,919	163,021	0	76	33,156,429
10		Total COE, IOT & C&WF	L7-9	93,469,704	22,848,519	11,779,334	0	0	13,052,808	7,037	221,806	0	76	45,560,124
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	0	0	0	0	0	0	0	0	0	0	0
15	2001	Plant In Service	L3, 10, 13, 14	99,216,084	24,253,212	12,503,510	0	0	13,855,276	7,470	235,442	0	81	48,361,093
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	762,535	186,400	96,097	0	0	106,486	57	1,810	0	1	371,684
18	2005	Plant Acquisition Adjustment	L15	0	0	0	0	0	0	0	0	0	0	0
19	1220	Material & Supplies	L9	2,750,854	637,565	182,191	0	0	431,651	266	7,335	0	3	1,491,843
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	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	592,357	177,203	58,484	0	0	72,061	44	20,403	9,976	0	254,186

Plant Date: Average 6/30/2013  
Expense Date: 12 Mo. Ending 6/30/2013

**Bluffton Telephone Company**  
**Study No.: 240512**

Attachment #3 - Form 14

**PART 36**

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
26	3100	Depreciation Reserve	L102	45,493,115	12,254,780	6,312,634	0	0	5,916,106	3,011	100,533	0	30	20,906,021
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	0	0	0	0	0	0	0	0	0	0	0
31	3600	Res - Plant Acquisiton Adj	L15	0	0	0	0	0	0	0	0	0	0	0
32		Total Reserves	L 26-31	45,493,115	12,254,780	6,312,634	0	0	5,916,106	3,011	100,533	0	30	20,906,021
33	4040	Customer Deposits	L15	70,585	17,254	8,895	0	0	9,857	5	167	0	0	34,407
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	0	0	0	0	0	0	0	0	0	0	0
36	4340	Non-Current Def Oper Taxes	L116	8,077,559	1,974,797	1,018,059	0	0	1,127,921	608	19,167	0	6	3,937,001
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	49,680,571	11,007,549	5,500,694	0	0	7,411,590	4,213	145,123	9,976	49	25,601,377
40		Total 2001 Less 2690	L 3, 10, 13	99,216,084	24,253,212	12,503,510	0	0	13,855,276	7,470	235,442	0	81	48,361,093
41		Total 2001 Less Associated Res	L15-19,24 Less L32,34 36-38	49,158,799	10,847,600	5,451,105	0	0	7,349,386	4,174	124,887	0	49	25,381,598

Plant Date: Average 6/30/2013  
Expense Date: 12 Mo. Ending 6/30/2013

**Bluffton Telephone Company**  
**Study No.: 240512**

Attachment #3 - Form 15

**PART 36**

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<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	4,540,030	3,684,416		0		80,599		1,371		0	773,644
44	2210	Cat 5 - Equal Access	Alloc 13	0	0		0		0		0			0
45		Total 2210	L42-44	4,540,030	3,684,416		0		80,599		1,371		0	773,644
<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	6,979,331		6,979,331		0		0		0	0	0
52	2230	Cat 4.121 - Exch Trunk EAS	Alloc 5	0									0	0
53	2230	Cat 4.122 - Exch Trunk Toll	Alloc 6	0	0		0		0		0		0	0
54	2230	Cat 4.123 - Exch Trunk Spl	Alloc 7	0		0		0		0		0		0
55	2230	Cat 4.13 - Exch Ln Circuit	Alloc 8	19,972,854	4,983,578	36,616	0	0	3,376,175	0	57,371	0	0	11,519,114
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	534,368	0	456,113	0	0	0	1,118	0	0	0	77,137
58	2230	Cat 4.23 - IX Cct - Other	Alloc 11	271,621	0	258,040	0	0	0	0	0	0	0	13,581
59	2230	Cat 4.3 - Host Remote	Alloc 12	33,316	10,536		0		2,518		43		0	20,219
60		Total 2230	L51-59	27,791,490	4,994,114	7,730,100	0	0	3,378,693	1,118	57,414	0	0	11,630,051

Plant Date: Average 6/30/2013  
Expense Date: 12 Mo. Ending 6/30/2013

**Bluffton Telephone Company**  
**Study No.: 240512**

Attachment #3 - Form 16

**PART 36**

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<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	56,733,935	14,156,113	104,009	0	0	9,590,200	0	162,965	0	0	32,720,648
68	2410	Cat 2.1 - Exch Trk CWF - EAS	Alloc 5	76									76	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	1,507,870		1,507,870	0	0		0		0	0	0
71	2410	Cat 2.4 - Exch Trk CWF - Wb	Alloc 10	2,829,001	0	2,414,711	0	0	0	5,919	0	0	0	408,371
72	2410	Cat 3 - IX C&WF	Alloc 18	23,424	0	22,644	0	0	0	0	0	0	0	780
73	2410	Cat 4 - Host / Remote C&WF	Alloc 12	43,878	13,876		0		3,316		56		0	26,630
74		Total 2410	L67-73	61,138,184	14,169,989	4,049,234	0	0	9,593,516	5,919	163,021	0	76	33,156,429



Plant Date: Average 6/30/2013  
Expense Date: 12 Mo. Ending 6/30/2013

**Bluffton Telephone Company**  
**Study No.: 240512**

Attachment #3 - Form 17

**PART 36**

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Tangible Assets - Capital Leases - Acct 2680</u>														
75	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
76	2210	COE - Switching	L4	0	0		0		0		0		0	0
77	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
78	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
79	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
80	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
81	Total	2681	L75-80	0	0	0	0	0	0	0	0	0	0	0
<u>Tangible Assets - Leasehold Improvements - Acct 2680</u>														
82	2110	General Support Facilities	L3	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
<u>Deferred Maint &amp; Retirements Acct 1438</u>														
89	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
90	2210	COE - Switching	L4	0	0		0		0		0		0	0
91	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
92	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
93	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
94	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
95	Total	1438	L89-94	0	0	0	0	0	0	0	0	0	0	0

Plant Date: Average 6/30/2013  
Expense Date: 12 Mo. Ending 6/30/2013

**Bluffton Telephone Company**  
**Study No.: 240512**

Attachment #3 - Form 18

**PART 36**

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<b><u>Accumulated Depreciation - Acct 3100</u></b>														
96	2110	General Support Facilities	L3	3,719,438	909,210	468,735	0	0	519,410	280	8,826	0	3	1,812,974
97	2210	COE - Switching	L4	4,294,256	3,484,961		0		76,236		1,297		0	731,762
98	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
99	2230	COE - Transmission	L6	15,862,954	2,850,563	4,412,222	0	0	1,928,506	638	32,771	0	0	6,638,254
100	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
101	2410	Cable & Wire Facilities	L9	21,616,467	5,010,046	1,431,677	0	0	3,391,954	2,093	57,639	0	27	11,723,031
102	Total 3100		L96-101	45,493,115	12,254,780	6,312,634	0	0	5,916,106	3,011	100,533	0	30	20,906,021
<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	454,456	111,091	57,272	0	0	63,464	34	1,078	0	0	221,517
111	2210	COE - Switching	L4	370,759	300,886		0		6,582		112		0	63,179
112	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
113	2230	COE - Transmission	L6	2,267,217	407,418	630,618	0	0	275,632	91	4,684	0	0	948,774
114	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
115	2410	Cable & Wire Facilities	L9	4,985,127	1,155,402	330,169	0	0	782,243	483	13,293	0	6	2,703,531
116	Total 4340		L110-115	8,077,559	1,974,797	1,018,059	0	0	1,127,921	608	19,167	0	6	3,937,001

Plant Date: Average 6/30/2013  
Expense Date: 12 Mo. Ending 6/30/2013

**Bluffton Telephone Company**  
**Study No.: 240512**

Attachment #3 - Form 19

**PART 36**

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<b><u>Plant Specific Expenses</u></b>														
117	6110	Network Support	L3	46,353	11,331	5,842	0	0	6,473	3	110	0	0	22,594
118	6120	General Support	L3	828,876	202,617	104,457	0	0	115,751	62	1,967	0	1	404,021
119	6210	COE - Switching - Eq. Access	Alloc 13	0	0		0		0		0			0
120	6210	COE - Switching - All Other	L7	379,447	101,852	90,721	0	0	40,599	13	690	0	0	145,572
121	6220	COE - Operator Systems	L7	0	0	0	0	0	0	0	0	0	0	0
122	6230	COE - Transmission	L7	682,976	183,327	163,292	0	0	73,075	24	1,242	0	0	262,016
123		Total COE	L119-122	1,062,423	285,179	254,013	0	0	113,674	37	1,932	0	0	407,588
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	2,058,516	477,102	136,337	0	0	323,013	199	5,489	0	3	1,116,373
128		Total Plant Specific	L117,118,123,126-127	3,996,168	976,229	500,649	0	0	558,911	301	9,498	0	4	1,950,576

Plant Date: Average 6/30/2013  
Expense Date: 12 Mo. Ending 6/30/2013

**Bluffton Telephone Company**  
**Study No.: 240512**

Attachment #3 - Form 20

**PART 36**

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<b><u>Plant Non-Specific Expenses</u></b>														
129	6510	Other Prop Plant & Equip	L15	81,284	19,870	10,244	0	0	11,351	6	193	0	0	39,620
130	6530	Network Operations	L10	2,983,276	729,257	375,961	0	0	416,607	225	7,079	0	2	1,454,145
131	6540	Access	Alloc 20	378,128	0	0	0	0	0	0	378,128	0	0	0
131a	6540	Universal Service Assignment	Alloc 35	601,821	601,821		0		0		0			
	6561	<u>Depreciation</u>												
132		Dep - Support Assets	L3	331,089	80,934	41,725	0	0	46,236	25	786	0	0	161,383
133		Dep - COE Switching	L4	115,581	93,799		0		2,052		35		0	19,695
134		Dep - COE Operator	L5	0	0		0		0		0		0	0
135		Dep - COE Transmission	L6	2,586,325	464,761	719,377	0	0	314,427	104	5,343	0	0	1,082,313
136		Dep - IOT	L8	0	0		0		0		0		0	0
137		Dep - Cable & Wire Facilities	L9	2,998,752	695,020	198,610	0	0	470,550	290	7,996	0	4	1,626,282
138		Total 6561	L132-137	6,031,747	1,334,514	959,712	0	0	833,265	419	14,160	0	4	2,889,673
139	6562	Dep - Prop Held for Fut Use	L15	0	0	0	0	0	0	0	0	0	0	0
140	6563	Amort - Tangible Assets	L13	0	0	0	0	0	0	0	0	0	0	0
141	6564	Amort - Intangible Assets	L14	0	0	0	0	0	0	0	0	0	0	0
142	6565	Amort - Acquisition Adjust	L15	0	0	0	0	0	0	0	0	0	0	0
143		Total Plant Non-Specific	L129-142 Less 138	10,076,256	2,685,462	1,345,917	0	0	1,261,223	650	399,560	0	6	4,383,438
<b><u>Customer Operations Expenses</u></b>														
144	6610	Marketing	Alloc 43	836,262	334,921	0	0	0	60,138	0	480	157,322	0	283,401
145	6621	Operator	L50	0	0		0		0		0		0	0
146		Outside Operator Services	Alloc 42	0	0		0		0		0		0	0
	6622	<u>Directory</u>												
147		Classified	Alloc 22	0										0
148		TWX	Alloc 23	0	0	0	0	0	0	0	0	0	0	0
149		Alpha	Alloc 24	29,947	8,467		0		2,023		34		0	19,423
150		Foreign	Alloc 25	0	0		0		0		0		0	0
151		Total 6622	L147-150	29,947	8,467	0	0	0	2,023	0	34	0	0	19,423

Plant Date: Average 6/30/2013  
Expense Date: 12 Mo. Ending 6/30/2013

**Bluffton Telephone Company**  
**Study No.: 240512**

Attachment #3 - Form 21

**PART 36**

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<b>6623 Commercial Operations</b>														
<b><u>Cat 1 - Local Business Office</u></b>														
		End User service order processing												
152		Presubscription	Alloc 26	22,973	22,973									0
153		Directory Advertising	Alloc 27	265										265
154		All other	Alloc 28	96,011	16,691	3,170	0	0	0	149	0	339		75,662
155		End User payment & collection	Alloc 21	75,639	30,451	54	0	0	5,233	0	1,026	0		38,875
156		End User billing inquiry	Alloc 30	38,566	11,299	1,960	0	0	0	0	0	0		25,307
157		IXC service order processing	Alloc 32	0	0	0	0	0	0	0	0	0		0
158		IXC payment and collection	Alloc 33	0	0	0	0	0	0	0	0	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	233,454	81,414	5,184	0	0	5,233	149	1,026	339	0	140,109
<b><u>Cat 2 - Revenue Accounting</u></b>														
162		Message Processing	Alloc 36	704	509		0		162		32		0	1
163		OB&C - Expense	Alloc 38	14,659	4,372		0		2,572		2,572		0	5,143
164		Future Use												
165		Future Use												
166		Future Use												
167		Carrier Access Billing	Alloc 44	184,525	92,263		0		46,131		46,131			0
168		Subscriber Line Charge	Alloc 29	772	772		0		0		0			0
169		Total Category 2	L162-168	200,660	97,916	0	0	0	48,865	0	48,735	0	0	5,144
170		Subtotal Categories 1 & 2	L161,169	434,114	179,330	5,184	0	0	54,098	149	49,761	339	0	145,253

Plant Date: Average 6/30/2013  
Expense Date: 12 Mo. Ending 6/30/2013

**Bluffton Telephone Company**  
**Study No.: 240512**

Attachment #3 - Form 22

**PART 36**

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<b><u>Category 3 - Other Commercial</u></b>														
171		Telcom Relay Service	Alloc 45	22,026	22,026		0		0		0			0
172		Other	L170	0	0	0	0	0	0	0	0	0	0	0
173		Total Commercial Operations	L170-172	456,140	201,356	5,184	0	0	54,098	149	49,761	339	0	145,253
174		Total Customer Operations	L144-146,151,173	1,322,349	544,744	5,184	0	0	116,259	149	50,275	157,661	0	448,077
175		Total Big Three Expenses	L123,126-127,130,174 (less L119)	7,426,564	2,036,282	771,495	0	0	969,553	610	64,775	157,661	5	3,426,183
<b><u>Corporate Operations Expenses</u></b>														
176	6710	Executive & Planning	L175	0	0	0	0	0	0	0	0	0	0	0
	6720	General & Administrative												
177		Other Direct	Alloc 46	72,551	72,551	0	0	0	0	0	0	0	0	0
178		Direct to EAS	Alloc 31	0									0	0
179		Other	L175	3,595,335	985,801	373,495	0	0	469,378	295	31,359	76,327	2	1,658,678
180		Total 6720	L177-179	3,667,886	1,058,352	373,495	0	0	469,378	295	31,359	76,327	2	1,658,678
181		Total Corporate Operations	L176,180	3,667,886	1,058,352	373,495	0	0	469,378	295	31,359	76,327	2	1,658,678
182		Total Operating Expenses	L128,143,174,181	19,062,659	5,264,787	2,225,245	0	0	2,405,771	1,395	490,692	233,988	12	8,440,769
<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	842,455	205,937	106,169	0	0	117,647	63	1,999	0	1	410,639
185	7240	Ad Valorem Taxes - Direct	Alloc 40	19,960	19,960	0	0	0	0	0	0	0	0	0
186		Total 7240	L184-185	862,415	225,897	106,169	0	0	117,647	63	1,999	0	1	410,639
187	7370	Special Charges	L181	0	0	0	0	0	0	0	0	0	0	0
188		Total Operating Exp & Taxes	L182,183,186,187	19,925,074	5,490,684	2,331,414	0	0	2,523,418	1,458	492,691	233,988	13	8,851,408
189		Total Operating Exp & Taxes (Less Depreciation)	L188 Less 138-142	13,893,327	4,156,170	1,371,702	0	0	1,690,153	1,039	478,531	233,988	9	5,961,735

Plant Date: Average 6/30/2013  
Expense Date: 12 Mo. Ending 6/30/2013

**Bluffton Telephone Company**  
**Study No.: 240512**

Attachment #3 - Form 23

**PART 36**

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<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	2,882	636	320	0	0	431	0	7	0	0	1,488
<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	19,927,956	5,491,320	2,331,734	0	0	2,523,849	1,458	492,698	233,988	13	8,852,896

Plant Date: Average 6/30/2013  
Expense Date: 12 Mo. Ending 6/30/2013

**Bluffton Telephone Company**  
**Study No.: 240512**

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	20,728	20,688	38	0	0	0	2	40
2 Circuits	20	0	19	0	0	0	1	20
3 Circuit Miles	884.38	0.00	854.92	0.00	0.00	0.00	29.46	884.38
4 Wideband Channels	478	0	408	0	1	0	69	478
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	193,772	140,167		0		44,724		8,881		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	602,817	241,427	0	0	0	43,350	0	346	113,405	0	204,289
15 OB&C Expense	14,659	4,372		0		2,572		2,572		0	5,143

**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	2,882
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	0.029318



Plant Date: Average 6/30/2013  
Expense Date: 12 Mo. Ending 6/30/2013

**Bluffton Telephone Company**  
**Study No.: 240512**

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	0.811540	0.000000	0.017753	0.000302	0.000000	0.170405	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	0.169365	0.002878	0.000000	0.577757	1.000000
6 Conversation Minute Factor	0.770271	0.000000	0.184066	0.003128	0.042535		1.000000
7 Conversation Minute Miles Factor	0.770271	0.000000	0.184066	0.003128	0.042535		1.000000
8 Host Remote Factor	0.316233	0.000000	0.075568	0.001284	0.000000	0.606915	1.000000
9 Subscriber Line Usage Factor	0.282741	0.000000	0.067564	0.001148	0.000000	0.648547	1.000000
10 Exchange Trunk Special Factor	1.000000	0.000000	0.000000	0.000000		0.000000	1.000000
11 Equal Access Factor	0.807128	0.000000	0.192872	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 12/31/2011  
Expense Date: 12 Mo. Ending 12/31/2011

**Bluffton Telephone Company**  
**Study No.: 240512**

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	17,419,889	3,028,142	0	22,511	2,996,052	7,931,894	31,398,488	85,912,549
2. Plant Under Construction	Part 69, Form 1, Ln 20	86,738	15,078	0	112	14,918	39,495	156,341	427,781
3. Net Investment	Part 69, Form 2, Ln 43	9,731,266	102,500	0	11,948	1,689,943	3,710,944	15,246,601	45,020,776
4. Rate of Return	11.25 % Authorized	0.1125000	0.1125000	0.1125000	0.1125000	0.1125000	0.1125000		
5. Return	(Line 3 x 4)	1,094,767	11,531	0	1,344	190,119	417,481	1,715,242	
6. AFUDC	Part 69, Form 10, Ln 192	0	0	0	0	0	0	0	0
7. Net Return	(Lines 5 - 6)	1,094,767	11,531	0	1,344	190,119	417,481	1,715,242	
8. Fixed Charges	Part 69, Form 10, Ln 199	776	135	0	1	133	353	1,398	4,137
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)	1,093,991	11,396	0	1,343	189,986	417,128	1,713,844	
12. Federal Income Tax @ xx.xxxxx%		563,571	5,871	0	692	97,872	214,884	882,889	
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)	1,657,562	17,267	0	2,035	287,858	632,012	2,596,733	
15. State Income Tax @ x.xxxxx%		87,240	909	0	107	15,150	33,264	136,670	
16. Return + FIT + SIT	(Lines 5-9+12+15-6)	1,745,578	18,311	0	2,143	303,141	665,629	2,734,801	
17. Expenses and Taxes	Part 69, Form 10, Ln 208	4,211,954	598,586	13,113	10,892	599,298	1,775,362	7,209,205	18,784,199
18. Subtotal	(Lines 16+17)	5,957,532	616,897	13,113	13,035	902,439	2,440,991	9,944,006	
19. Gross Receipts Tax @ 0.00000%		0	0	0	0	0	0	0	
20. Subtotal	(Line 18+19)	5,957,532	616,897	13,113	13,035	902,439	2,440,991	9,944,007	
21. Psc Fee @ 0.00000%		0	0	0	0	0	0	0	
22. Total Revenue Requirement	(Lines 16+17+19+21)	5,957,532	616,897	13,113	13,035	902,439	2,440,991	9,944,007	

Plant Date: Average 12/31/2011  
Expense Date: 12 Mo. Ending 12/31/2011

**Bluffton Telephone Company**  
**Study No.: 240512**

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)	5,957,532	616,897	13,113	13,035	902,439	2,440,991	9,944,007	
23. Revenue attributable to Local Switching Support per NECA Forms			(300,748)						
24. Total Revenue Requirement Subject to MAG Adjustments (Line 22 + Line 23)		5,957,532	316,149	13,113	13,035	902,439	2,440,991	9,643,259	
25. Adjustment for Line Port Re-allocation (Based on FCC Proxy)(Line 24 * Factor)	Factor: >>> 30.0000%	94,845	(94,845)					0	
26. USAC Charges included in line 22		(601,821)						(601,821)	
27. TIC Revenues for 12 Months Ending 6/30/01					(4,500)			(4,500)	
28. Subtotal for Re-Allocation of TIC Revenue (Line24 + 25 + 26 + 27)		5,450,556	221,304	13,113	8,535	902,439	2,440,991	9,036,938	
29. TIC Revenue Re-Allocation (Total Allocated on Line 28)		2,714	110	7	4	449	1,216	4,500	
30. Total Revised Revenue Requirement With MAG Adjustments (Line 22 + 25 + 27 +29)		6,055,091	522,162	13,120	8,539	902,888	2,442,207	9,944,007	

Plant Date: Average 12/31/2011  
Expense Date: 12 Mo. Ending 12/31/2011

**Bluffton Telephone Company**  
**Study No.: 240512**

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				
1	2111	Land	L10	61,992	34,394	0	5,979	0	44	5,915	0	15,660
2		General Support	L10	1,823,524	1,011,692	0	175,865	0	1,307	174,001	0	460,659
2a		General Purpose Computer	L180a	0	0	0	0	0	0	0	0	0
3	2110	Land & General Support	L1-2	1,885,516	1,046,086	0	181,844	0	1,351	179,916	0	476,319
4	2210	COE - Switching	L48	2,846,298			2,846,298		0		0	0
5	2220	COE - Operator Systems	L53	0			0	0	0		0	0
6	2230	COE - Transmission	L63	11,237,258	4,401,195		0	0	9,304	663,035	0	6,163,724
7		Total COE	L4-6	14,083,556	4,401,195		2,846,298	0	9,304	663,035	0	6,163,724
8	2310	Information Orig/Term	L69	0	0	0						
9	2410	Cable & Wire Facilities	L76	15,429,416	11,972,608		0	0	11,856	2,153,101	0	1,291,851
10		Total COE, IOT & C&WF	L7-9	29,512,972	16,373,803	0	2,846,298	0	21,160	2,816,136	0	7,455,575
11		COE, IOT & C&WF (excl CL,B&C,IX)	L10 Less CL,B&C,IX	13,139,169			2,846,298	0	21,160	2,816,136		7,455,575
12		Total GSF, COE, IOT, C&WF	L3,10	31,398,488	17,419,889	0	3,028,142	0	22,511	2,996,052	0	7,931,894
13		GSF, COE, IOT, C&WF (CL, LS, TR only)	L12 Less Inf, Spl, B&C, IX	20,470,542	17,419,889	0	3,028,142		22,511			
14	2680	Capital Leases	L83	0	0	0	0	0	0	0	0	0
15	2680	Leasehold Improvements	L12	0	0	0	0	0	0	0	0	0
16	2680	Amortizable Tangibles	L14-15	0	0	0	0	0	0	0	0	0
17	2690	Intangibles	L12	0	0	0	0	0	0	0	0	0
18	2001	Plant In Service	L3,10,16,17	31,398,488	17,419,889	0	3,028,142	0	22,511	2,996,052	0	7,931,894
19	2002	Prop Held For Future Use	L18	0	0	0	0	0	0	0	0	0
20	2003	Plant Under Construction	L18	156,341	86,738	0	15,078	0	112	14,918	0	39,495
21	2005	Plant Acquisition Adjustment	L18	0	0	0	0	0	0	0	0	0
22	1220	Material & Supplies	L12	456,759	253,410	0	44,051	0	327	43,584	0	115,387
23	1402	Class B RTB Stock	L12	0	0	0	0	0	0	0	0	0
24	1410	Other Noncurrent Assets	L12	0	0	0	0	0	0	0	0	0
25	1438	Deferred Maint & Retirements	L90	0	0	0	0	0	0	0	0	0
26	1439	Def Non-Capital Equal Access	Direct	0			0					
27	1500	Other Jurisdictional Assets	L12	0	0	0	0	0	0	0	0	0

Plant Date: Average 12/31/2011  
Expense Date: 12 Mo. Ending 12/31/2011

**Bluffton Telephone Company**  
**Study No.: 240512**

Attachment #5 - Form 4

**PART 69**

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access			Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information	Transport				
28	CWC	Cash Working Capital	L12	262,004	145,360	0	25,268	0	188	25,000	0	0	66,188
29	3100	Depreciation Reserve	L97	14,290,364	6,655,852	0	2,746,242	0	9,228	1,128,486	0	0	3,750,556
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	0	0	0	0	0	0	0	0	0	0
35	3600	Res - Plant Acquisiton Adj	L21	0	0	0	0	0	0	0	0	0	0
36		Total Reserves	L29,30,33-35	14,290,364	6,655,852	0	2,746,242	0	9,228	1,128,486	0	0	3,750,556
37	4040	Customer Deposits	L12	22,210	12,322	0	2,142	0	16	2,119	0	0	5,611
38	4100	Current Deferred Op Taxes	L104	0	0	0	0	0	0	0	0	0	0
39	4310	Other Long Term Liabilities	L12	0	0	0	0	0	0	0	0	0	0
40	4340	Non-Current Def Oper Taxes	L111	2,714,417	1,505,957	0	261,655	0	1,946	259,006	0	0	685,853
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	15,246,601	9,731,266	0	102,500	0	11,948	1,689,943	0	0	3,710,944
44		Total 2001 Less Associated Res	L18-22, 27 Less 36, 38, 40-42	15,006,807	9,598,228	0	79,374	0	11,776	1,667,062	0	0	3,650,367

Plant Date: Average 12/31/2011  
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**Bluffton Telephone Company**  
**Study No.: 240512**

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>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	2,846,298			2,846,298					
47	2210	Cat 5 - Equal Access	Direct	0			0					
48		Total 2210	L45-47	2,846,298			2,846,298		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	2,846,298			2,846,298	0	0		0	0
<u>Central Office Transmission - Acct 2230</u>												
55	2230	Cat 4.11 - Wdbd Exch Ln xDSL Cir	Direct	6,163,724					0	0	0	6,163,724
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	4,433,532	4,401,195					32,337		
59	2230	Cat 4.21 - IX Cct - Other Co	Direct	0							0	
60	2230	Cat 4.22 - IX Cct - Wdbd	L73	402,813				0	402,813			
61	2230	Cat 4.23 - IX Cct - Other	Alloc 2	227,885			0	0	227,885		0	0
62	2230	Cat 4.3 - Host / Remote	L75	9,304					9,304			
63		Total 2230	L55-62	11,237,258	4,401,195		0	0	9,304	663,035	0	6,163,724

Plant Date: Average 12/31/2011  
Expense Date: 12 Mo. Ending 12/31/2011

**Bluffton Telephone Company**  
**Study No.: 240512**

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				
<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	12,060,574	11,972,608				87,966			
71	2410	Cat 2.2 - Exch Trk CWF - Toll	Direct	0				0				
72	2410	Cat 2.3 - Exch Trk CWF - Spl	Direct	1,291,851					0		0	1,291,851
73	2410	Cat 2.4 - Exch Trk CWF - Wb	Direct	2,045,589				0	2,045,589			
74	2410	Cat 3 - IX C&WF	Alloc 3	19,546			0	0	0	19,546	0	0
75	2410	Cat 4 - Host / Remote C&WF	Direct	11,856					11,856			
76		Total 2410	L70-75	15,429,416	11,972,608		0	0	11,856	2,153,101	0	1,291,851

Plant Date: Average 12/31/2011  
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**Bluffton Telephone Company**  
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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				
<b><u>Tangible Assets - Capital Leases - Acct 2680</u></b>												
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	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
<b><u>Deferred Maint &amp; Retirements Acct 1438</u></b>												
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	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
<b><u>Accumulated Depreciation - Acct 3100</u></b>												
91	2110	General Support Facilities	L2+L2a	1,195,223	663,111	0	115,270	0	857	114,048	0	301,937
92	2210	COE - Switching	L4	2,630,972			2,630,972		0		0	0
93	2220	COE - Operator Systems	L5	0			0	0	0		0	0
94	2230	COE - Transmission	L6	5,534,842	2,167,781		0	0	4,583	326,574	0	3,035,904
95	2310	Information Orig /Term	L8	0	0	0						
96	2410	Cable & Wire Facilities	L9	4,929,327	3,824,960		0	0	3,788	687,864	0	412,715
97	Total 3100		L91-96	14,290,364	6,655,852	0	2,746,242	0	9,228	1,128,486	0	3,750,556



Plant Date: Average 12/31/2011  
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**Bluffton Telephone Company**  
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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				
<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
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
				<hr/>								
104	Total 4100		L98-103	0	0	0	0	0	0	0	0	0
				<hr/> <hr/>								
<b><u>Net Noncurrent Deferred Operating Income Taxes - Acct 4340</u></b>												
105	2110	General Support Facilities	L2+L2a	158,166	87,751	0	15,254	0	113	15,092	0	39,956
106	2210	COE - Switching	L4	246,401			246,401		0		0	0
107	2220	COE - Operator Systems	L5	0			0	0	0		0	0
108	2230	COE - Transmission	L6	973,580	381,314		0	0	806	57,444	0	534,016
109	2310	Information Orig /Term	L8	0	0	0						
110	2410	Cable & Wire Facilities	L9	1,336,270	1,036,892		0	0	1,027	186,470	0	111,881
				<hr/>								
111	Total 4340		L105-110	2,714,417	1,505,957	0	261,655	0	1,946	259,006	0	685,853
				<hr/> <hr/>								
<b><u>Plant Specific Expenses</u></b>												
112	6110	Network Support	L12	45,991	25,517	0	4,435	0	33	4,388	0	11,618
113	6120	General Support	L3	270,871	150,280	0	26,123	0	194	25,847	0	68,427
				<hr/>								
114	6210	COE - Switching - Equal Access	Direct	0			0					
115	6210	COE - Switching - All Other	Alloc 6	154,982			150,438		4,544		0	0
116	6220	COE - Operator Systems	L5	0			0	0	0		0	0
117	6230	COE - Transmission	L6	311,408	121,966		0	0	258	18,374	0	170,810
118	Total COE		L114-117	466,390	121,966		150,438	0	4,802	18,374	0	170,810
				<hr/>								
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			
				<hr/>								
122	6410	Cable & Wire Facilities	L76	569,292	441,748		0	0	437	79,442	0	47,665
				<hr/>								
123	Total Plant Specific		L112,113,118,121-122	1,352,544	739,511	0	180,996	0	5,466	128,051	0	298,520

Plant Date: Average 12/31/2011  
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**Bluffton Telephone Company**  
**Study No.: 240512**

Attachment #5 - Form 9

**PART 69**

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
Plant Non-Specific Expenses												
124	6510	Other Prop Plant & Equip	L10	29,124	16,158	0	2,809	0	21	2,779	0	7,357
125	6530	Network Operations	L10	1,069,244	593,216	0	103,120	0	767	102,028	0	270,113
126	6540	Access	Direct	0							0	
126a	6540	Universal Service Assignment	Direct	601,821	601,821							
	6561	Depreciation										
127		Dep - Support Assets	L3	107,088	59,412	0	10,328	0	77	10,218	0	27,053
128		Dep - COE Switching	L4	83,301			83,301		0		0	0
129		Dep - COE Operator	L5	0			0	0	0		0	0
130		Dep - COE Transmission	L6	1,140,715	446,774		0	0	944	67,306	0	625,691
131		Dep - IOT	L8	0	0	0				0		
132		Dep - Cable & Wire Facilities	L9	714,147	554,149		0	0	549	99,656	0	59,793
133		Total 6561	L127-132	2,045,251	1,060,335	0	93,629	0	1,570	177,180	0	712,537
134	6562	Dep - Prop Held for Future Use	L19	0	0	0	0	0	0	0	0	0
135	6563	Amort - Tangible Assets	L16	0	0	0	0	0	0	0	0	0
136	6564	Amort - Intangible Assets	L17	0	0	0	0	0	0	0	0	0
137	6565	Amort - Acquisition Adjust	L21	0	0	0	0	0	0	0	0	0
138		Total Plant Non-Specific	L124-137 Less L133	3,745,440	2,271,530	0	199,558	0	2,358	281,987	0	990,007
Customer Operations Expenses												
139	6610	Marketing	L12	376,140	208,682	0	36,276	0	270	35,891	0	95,021
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	8,467				8,467				

Plant Date: Average 12/31/2011  
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**Bluffton Telephone Company**  
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Attachment #5 - Form 10

**PART 69**

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
6623 Commercial Operations												
Cat 1 - Local Business Office												
End User Service Order Processing												
143		Presubscription	L13	37,667	32,054	0	5,572		41			
144		Message Tel	Direct	27,368							27,368	
145		Private Line	Direct	5,197							5,197	
146		Total	L143-145	70,232	32,054	0	5,572		41		32,565	
End User Payment and Collection												
147		Message Tel	Direct	39,655							39,655	
148		Private Line	Direct	89							89	
149		EUCL	Direct	10,273	10,273							
150		Total	L147-149	50,017	10,273						39,744	
End User Billing Inquiry												
151		Message Tel	Direct	18,527							18,527	
152		Private Line	Direct	3,214							3,214	
153		EUCL	Direct	0	0							
154		Total	L151-153	21,741	0						21,741	
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	0	0	0	0		0			
160		Private Line	Direct	0						0		
161		Billing & Collection	Direct	0							0	
162		Total	L159-161	0	0	0	0		0	0	0	
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	141,990	42,327	0	5,572		41	0	94,050	

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**Bluffton Telephone Company**  
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Attachment #5 - Form 11

**PART 69**

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
		<b>Cat 2 - Revenue Accounting</b>										
169		Message Processing	Direct	501						501		
170		OB&C - Expense	Direct	4,318						4,318		
171		Future Use										
172		Future Use										
172		Carrier Access Billing	L11	91,121			19,739	0	147	19,530		51,705
174		Subscriber Line Charge	Direct	762	762							
175		Total Category 2	L169-174	96,702	762		19,739	0	147	19,530	4,819	51,705
176		Subtotal Customer Services	L140-142,168,175	247,159	43,089	0	25,311	8,467	188	19,530	98,869	0 51,705
		<b>Category 3 - Other Commercial</b>										
177		Total Category 3	L176	36,115	6,297	0	3,698	1,237	27	2,854	14,447	0 7,555
178		Total Customer Services	L176-177	283,274	49,386	0	29,009	9,704	215	22,384	113,316	0 59,260
179		Total Customer Operations	L139,178	659,414	258,068	0	65,285	9,704	485	58,275	113,316	0 154,281
180		Total Big Three Expenses	L123-126,179 (less L114)	3,712,147	2,208,774	0	352,210	9,704	6,739	291,133	113,316	0 730,271
180a		Total Big Three Expenses - Modified	L180 Less 112, 113, 139, 143, 158, 162, 166, 177	2,945,363	1,785,944	0	276,106	8,467	6,174	222,153	98,869	0 547,650
<b>Corporate Operations Expenses</b>												
181	6710	Executive & Planning	L180	0	0	0	0	0	0	0	0	0
182	6720	General & Administrative	L180	1,303,900	775,836	0	123,715	3,409	2,367	102,261	39,803	0 256,509
182a		Disallowed Corp Operations Exp	L180	0	0	0						
183		Total Corporate Operations	L181-182	1,303,900	775,836	0	123,715	3,409	2,367	102,261	39,803	0 256,509
184		Total Operating Expenses	L123,138,179,183	7,061,298	4,044,945	0	569,554	13,113	10,676	570,574	153,119	0 1,699,317
<b>Operating Taxes</b>												
185	7100	Other Operating Income Exp	L18	0	0	0	0	0	0	0	0	0
186	7240	Ad Valorem Taxes	L12	300,147	166,522	0	28,947	0	215	28,640	0	75,823
187	7370	Special Charges	L12	0	0	0	0	0	0	0	0	0
188		Total Operating Exp & Taxes	L184-187	7,361,445	4,211,467	0	598,501	13,113	10,891	599,214	153,119	0 1,775,140

Plant Date: Average 12/31/2011  
Expense Date: 12 Mo. Ending 12/31/2011

**Bluffton Telephone Company**  
**Study No.: 240512**

Attachment #5 - Form 12

**PART 69**

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
<u>Tax Adjustments</u>												
189	7210	Investment Tax Credits	L12	0	0	0	0	0	0	0	0	0
190		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	1,398	776	0	135	0	1	133	0	353
200	7540	Interest On Customer Dep	L12	879	487	0	85	0	1	84	0	222
<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	7,362,324	4,211,954	0	598,586	13,113	10,892	599,298	153,119	1,775,362

**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	169,621	40,416	21,576	0	0	23,634	13	402	0	0	83,580
2		General Support	L10	4,989,527	1,188,864	634,660	0	0	695,204	371	11,814	0	4	2,458,610
2a		General Purpose Computer	L10	0	0	0	0	0	0	0	0	0	0	0
3	2110	Land & General Support	L1-2	5,159,148	1,229,280	656,236	0	0	718,838	384	12,216	0	4	2,542,190
4	2210	COE - Switching	L45	4,480,433	2,846,298		0		153,934		2,617		0	1,477,584
5	2220	COE - Operator Systems	L50	0	0		0		0		0		0	0
6	2230	COE - Transmission	L60	24,543,768	4,410,499	6,826,759	0	0	2,983,857	987	50,705	0	0	10,270,961
7		Total COE	L4-6	29,024,201	7,256,797	6,826,759	0	0	3,137,791	987	53,322	0	0	11,748,545
8	2310	Information Orig /Term	L66	0	0		0		0		0		0	0
9	2410	Cable & Wire Facilities	L74	51,729,200	11,984,464	3,444,952	0	0	8,113,796	5,012	137,877	0	64	28,043,035
10		Total COE, IOT & C&WF	L7-9	80,753,401	19,241,261	10,271,711	0	0	11,251,587	5,999	191,199	0	64	39,791,580
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	0	0	0	0	0	0	0	0	0	0	0
15	2001	Plant In Service	L3, 10, 13, 14	85,912,549	20,470,541	10,927,947	0	0	11,970,425	6,383	203,415	0	68	42,333,770
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	427,781	101,928	54,413	0	0	59,604	32	1,013	0	0	210,791
18	2005	Plant Acquisition Adjustment	L15	0	0	0	0	0	0	0	0	0	0	0
19	1220	Material & Supplies	L9	1,531,347	354,778	101,981	0	0	240,194	148	4,082	0	2	830,162
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	663,941	198,988	63,016	0	0	78,558	55	24,183	12,626	0	286,515

Plant Date: Average 12/31/2011  
Expense Date: 12 Mo. Ending 12/31/2011

Bluffton Telephone Company  
Study No.: 240512

Attachment #6 - Form 14

**PART 36**

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
26	3100	Depreciation Reserve	L102	36,026,967	9,411,321	4,879,043	0	0	4,659,801	2,330	79,185	0	23	16,995,264
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 Improvements	L13	0	0	0	0	0	0	0	0	0	0	0
30	3500	Res - Intangible	L14	0	0	0	0	0	0	0	0	0	0	0
31	3600	Res - Plant Acquisiton Adj	L15	0	0	0	0	0	0	0	0	0	0	0
32		Total Reserves	L 26-31	36,026,967	9,411,321	4,879,043	0	0	4,659,801	2,330	79,185	0	23	16,995,264
33	4040	Customer Deposits	L15	60,773	14,480	7,730	0	0	8,468	5	144	0	0	29,946
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	0	0	0	0	0	0	0	0	0	0	0
36	4340	Non-Current Def Oper Taxes	L116	7,427,102	1,769,557	944,860	0	0	1,034,840	552	17,586	0	6	3,659,701
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	45,020,776	9,930,877	5,315,724	0	0	6,645,672	3,731	135,778	12,626	41	22,976,327
40		Total 2001 Less 2690	L 3, 10, 13	85,912,549	20,470,541	10,927,947	0	0	11,970,425	6,383	203,415	0	68	42,333,770
41		Total 2001 Less Associated Res	L15-19,24 Less L32,34 36-38	44,417,608	9,746,369	5,260,438	0	0	6,575,582	3,681	111,739	0	41	22,719,758

Plant Date: Average 12/31/2011  
Expense Date: 12 Mo. Ending 12/31/2011

Bluffton Telephone Company  
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Attachment #6 - Form 15

**PART 36**

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<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	4,480,433	2,846,298		0		153,934		2,617		0	1,477,584
44	2210	Cat 5 - Equal Access	Alloc 13	0	0		0		0		0		0	0
45		Total 2210	L42-44	4,480,433	2,846,298		0		153,934		2,617		0	1,477,584
<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	6,163,724		6,163,724		0		0		0	0	0
52	2230	Cat 4.121 - Exch Trunk EAS	Alloc 5	0									0	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	0
55	2230	Cat 4.13 - Exch Ln Circuit	Alloc 8	17,638,820	4,401,195	32,337	0	0	2,981,634	0	50,667	0	0	10,172,987
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	471,923	0	402,813	0	0	0	987	0	0	0	68,123
58	2230	Cat 4.23 - IX Cct - Other	Alloc 11	239,879	0	227,885	0	0	0	0	0	0	0	11,994
59	2230	Cat 4.3 - Host Remote	Alloc 12	29,422	9,304		0		2,223		38		0	17,857
60		Total 2230	L51-59	24,543,768	4,410,499	6,826,759	0	0	2,983,857	987	50,705	0	0	10,270,961



Plant Date: Average 12/31/2011  
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Bluffton Telephone Company  
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**PART 36**

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<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	47,983,027	11,972,608	87,966	0	0	8,110,963	0	137,829	0	0	27,673,661
68	2410	Cat 2.1 - Exch Trk CWF - EAS	Alloc 5	64									64	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	1,291,851		1,291,851		0		0		0		0
71	2410	Cat 2.4 - Exch Trk CWF - Wb	Alloc 10	2,396,547	0	2,045,589	0	0	0	5,012	0	0	0	345,946
72	2410	Cat 3 - IX C&WF	Alloc 18	20,220	0	19,546	0	0	0	0	0	0	0	674
73	2410	Cat 4 - Host / Remote C&WF	Alloc 12	37,491	11,856		0		2,833		48		0	22,754
74		Total 2410	L67-73	51,729,200	11,984,464	3,444,952	0	0	8,113,796	5,012	137,877	0	64	28,043,035

Plant Date: Average 12/31/2011  
Expense Date: 12 Mo. Ending 12/31/2011

Bluffton Telephone Company  
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Attachment #6 - Form 17

**PART 36**

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<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 12/31/2011  
Expense Date: 12 Mo. Ending 12/31/2011

Bluffton Telephone Company  
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Attachment #6 - Form 18

**PART 36**

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<b><u>Accumulated Depreciation - Acct 3100</u></b>														
96	2110	General Support Facilities	L3	3,270,367	779,237	415,986	0	0	455,669	243	7,744	0	3	1,611,485
97	2210	COE - Switching	L4	4,141,483	2,630,972		0		142,289		2,419		0	1,365,803
98	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
99	2230	COE - Transmission	L6	12,088,882	2,172,364	3,362,478	0	0	1,469,680	486	24,974	0	0	5,058,900
100	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
101	2410	Cable & Wire Facilities	L9	16,526,235	3,828,748	1,100,579	0	0	2,592,163	1,601	44,048	0	20	8,959,076
102	Total 3100		L96-101	36,026,967	9,411,321	4,879,043	0	0	4,659,801	2,330	79,185	0	23	16,995,264
<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	432,773	103,118	55,048	0	0	60,299	32	1,025	0	0	213,251
111	2210	COE - Switching	L4	387,867	246,401		0		13,326		227		0	127,913
112	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
113	2230	COE - Transmission	L6	2,126,437	382,119	591,461	0	0	258,517	86	4,393	0	0	889,861
114	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
115	2410	Cable & Wire Facilities	L9	4,480,025	1,037,919	298,351	0	0	702,698	434	11,941	0	6	2,428,676
116	Total 4340		L110-115	7,427,102	1,769,557	944,860	0	0	1,034,840	552	17,586	0	6	3,659,701

Plant Date: Average 12/31/2011  
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**PART 36**

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<b><u>Plant Specific Expenses</u></b>														
117	6110	Network Support	L3	125,839	29,984	16,007	0	0	17,533	9	298	0	0	62,008
118	6120	General Support	L3	741,158	176,597	94,274	0	0	103,268	55	1,755	0	1	365,208
119	6210	COE - Switching - Eq. Access	Alloc 13	0	0		0		0		0			0
120	6210	COE - Switching - All Other	L7	319,396	79,857	75,125	0	0	34,530	11	587	0	0	129,286
121	6220	COE - Operator Systems	L7	0	0	0	0	0	0	0	0	0	0	0
122	6230	COE - Transmission	L7	641,767	160,458	150,950	0	0	69,381	22	1,179	0	0	259,777
123		Total COE	L119-122	961,163	240,315	226,075	0	0	103,911	33	1,766	0	0	389,063
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	1,908,628	442,185	127,107	0	0	299,371	185	5,087	0	2	1,034,691
128		Total Plant Specific	L117,118,123,126-127	3,736,788	889,081	463,463	0	0	524,083	282	8,906	0	3	1,850,970

**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	79,690	18,988	10,136	0	0	11,103	6	189	0	0	39,268
130	6530	Network Operations	L10	2,925,665	697,104	372,140	0	0	407,641	217	6,927	0	2	1,441,634
131	6540	Access	Alloc 20	393,888	0	0	0	0	0	0	393,888	0	0	0
131a	6540	Universal Service Assignment	Alloc 35	601,821	601,821		0		0		0			
	6561	<u>Depreciation</u>												
132		Dep - Support Assets	L3	293,013	69,817	37,271	0	0	40,826	22	694	0	0	144,383
133		Dep - COE Switching	L4	131,127	83,301		0		4,505		77		0	43,244
134		Dep - COE Operator	L5	0	0		0		0		0		0	0
135		Dep - COE Transmission	L6	2,491,485	447,718	692,997	0	0	302,897	100	5,147	0	0	1,042,626
136		Dep - IOT	L8	0	0		0		0		0		0	0
137		Dep - Cable & Wire Facilities	L9	2,394,272	554,698	159,449	0	0	375,545	232	6,382	0	3	1,297,963
138		Total 6561	L132-137	5,309,897	1,155,534	889,717	0	0	723,773	354	12,300	0	3	2,528,216
139	6562	Dep - Prop Held for Fut Use	L15	0	0	0	0	0	0	0	0	0	0	0
140	6563	Amort - Tangible Assets	L13	0	0	0	0	0	0	0	0	0	0	0
141	6564	Amort - Intangible Assets	L14	0	0	0	0	0	0	0	0	0	0	0
142	6565	Amort - Acquisition Adjust	L15	0	0	0	0	0	0	0	0	0	0	0
143		Total Plant Non-Specific	L129-142 Less 138	9,310,961	2,473,447	1,271,993	0	0	1,142,517	577	413,304	0	5	4,009,118
<b><u>Customer Operations Expenses</u></b>														
144	6610	Marketing	Alloc 43	939,460	376,140	0	0	0	67,819	0	539	176,683	0	318,279
145	6621	Operator	L50	0	0		0		0		0		0	0
146		Outside Operator Services	Alloc 42	0	0		0		0		0		0	0
	6622	<u>Directory</u>												
147		Classified	Alloc 22	0			0		0		0		0	0
148		TWX	Alloc 23	0	0	0	0	0	0	0	0	0	0	0
149		Alpha	Alloc 24	29,947	8,467		0		2,023		34		0	19,423
150		Foreign	Alloc 25	0	0		0		0		0		0	0
151		Total 6622	L147-150	29,947	8,467	0	0	0	2,023	0	34	0	0	19,423

Plant Date: Average 12/31/2011  
Expense Date: 12 Mo. Ending 12/31/2011

Bluffton Telephone Company  
Study No.: 240512

Attachment #6 - Form 21

**PART 36**

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<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	37,667	37,667									0
153		Directory Advertising	Alloc 27	434										434
154		All other	Alloc 28	157,425	27,368	5,197	0	0	0	244	0	556		124,060
155		End User payment & collection	Alloc 21	124,021	49,928	89	0	0	8,581	0	1,682	0		63,741
156		End User billing inquiry	Alloc 30	63,236	18,527	3,214	0	0	0	0	0	0		41,495
157		IXC service order processing	Alloc 32	0	0	0	0	0	0	0	0	0		0
158		IXC payment and collection	Alloc 33	0	0	0	0	0	0	0	0	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	382,783	133,490	8,500	0	0	8,581	244	1,682	556	0	229,730
<b><u>Cat 2 - Revenue Accounting</u></b>														
162		Message Processing	Alloc 36	693	501		0		160		32		0	0
163		OB&C - Expense	Alloc 38	14,477	4,318		0		2,540		2,540		0	5,079
164		Future Use												
165		Future Use												
166		Future Use												
167		Carrier Access Billing	Alloc 44	182,241	91,121		0		45,560		45,560			0
168		Subscriber Line Charge	Alloc 29	762	762		0		0		0			0
169		Total Category 2	L162-168	198,173	96,702	0	0	0	48,260	0	48,132	0	0	5,079
170		Subtotal Categories 1 & 2	L161,169	580,956	230,192	8,500	0	0	56,841	244	49,814	556	0	234,809

**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	36,115	36,115		0		0		0			0
172		Other	L170	0	0	0	0	0	0	0	0	0	0	0
173		Total Commercial Operations	L170-172	617,071	266,307	8,500	0	0	56,841	244	49,814	556	0	234,809
174		Total Customer Operations	L144-146,151,173	1,586,478	650,914	8,500	0	0	126,683	244	50,387	177,239	0	572,511
175		Total Big Three Expenses	L123,126-127,130,174 (less L119)	7,381,934	2,030,518	733,822	0	0	937,606	679	64,167	177,239	4	3,437,899
<b><u>Corporate Operations Expenses</u></b>														
176	6710	Executive & Planning	L175	0	0	0	0	0	0	0	0	0	0	0
177	6720	General & Administrative												
177		Other Direct	Alloc 46	72,551	72,551	0	0	0	0	0	0	0	0	0
178		Direct to EAS	Alloc 31	0									0	0
179		Other	L175	3,288,212	904,475	326,874	0	0	417,648	302	28,583	78,949	2	1,531,379
180		Total 6720	L177-179	3,360,763	977,026	326,874	0	0	417,648	302	28,583	78,949	2	1,531,379
181		Total Corporate Operations	L176,180	3,360,763	977,026	326,874	0	0	417,648	302	28,583	78,949	2	1,531,379
182		Total Operating Expenses	L128,143,174,181	17,994,990	4,990,468	2,070,830	0	0	2,210,931	1,405	501,180	256,188	10	7,963,978
<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	766,648	182,671	97,516	0	0	106,819	57	1,815	0	1	377,769
185	7240	Ad Valorem Taxes - Direct	Alloc 40	19,960	19,960	0	0	0	0	0	0	0	0	0
186		Total 7240	L183-185	786,608	202,631	97,516	0	0	106,819	57	1,815	0	1	377,769
187	7370	Special Charges	L181	0	0	0	0	0	0	0	0	0	0	0
188		Total Operating Exp & Taxes	L182,186,187	18,781,598	5,193,099	2,168,346	0	0	2,317,750	1,462	502,995	256,188	11	8,341,747
189		Total Operating Exp & Taxes (Less Depreciation)	L188 Less 138-142	13,471,701	4,037,565	1,278,629	0	0	1,593,977	1,108	490,695	256,188	8	5,813,531

Plant Date: Average 12/31/2011  
Expense Date: 12 Mo. Ending 12/31/2011

**Bluffton Telephone Company**  
**Study No.: 240512**

Attachment #6 - Form 23

**PART 36**

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<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	4,137	908	490	0	0	612	0	10	0	0	2,117
201	7540	Interest On Customer Dep	L41	2,601	571	308	0	0	385	0	7	0	0	1,330
<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	18,784,199	5,193,670	2,168,654	0	0	2,318,135	1,462	503,002	256,188	11	8,343,077



Plant Date: Average 12/31/2011  
Expense Date: 12 Mo. Ending 12/31/2011

**Bluffton Telephone Company**  
**Study No.: 240512**

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	20,728	20,688	38	0	0	0	2	40
2 Circuits	20	0	19	0	0	0	1	20
3 Circuit Miles	884.38	0.00	854.92	0.00	0.00	0.00	29.46	884.38
4 Wideband Channels	478	0	408	0	1	0	69	478
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								

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	193,772	140,167		0		44,724		8,881		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	602,997	241,427	0	0	0	43,530	0	346	113,405	0	204,289
15 OB&C Expense	14,477	4,318		0		2,540		2,540		0	5,079

FIXED CHARGES / TAXES

	Total Company
16 Account 7210 - Amort of Inv Tax Credit	0
17 Account 7340 - AFUDC	0
18 Account 7500 - Fixed Charges	4,137
19 Account 7540 - Interest on Customer Deposits	2,601
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	0.029318

Plant Date: Average 12/31/2011  
Expense Date: 12 Mo. Ending 12/31/2011

**Bluffton Telephone Company**  
**Study No.: 240512**

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	0.635273	0.000000	0.034357	0.000584	0.000000	0.329786	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	0.169365	0.002878	0.000000	0.577757	1.000000
6 Conversation Minute Factor	0.770271	0.000000	0.184066	0.003128	0.042535		1.000000
7 Conversation Minute Miles Factor	0.770271	0.000000	0.184066	0.003128	0.042535		1.000000
8 Host Remote Factor	0.316233	0.000000	0.075568	0.001284	0.000000	0.606915	1.000000
9 Subscriber Line Usage Factor	0.282741	0.000000	0.067564	0.001148	0.000000	0.648547	1.000000
10 Exchange Trunk Special Factor	1.000000	0.000000	0.000000	0.000000		0.000000	1.000000
11 Equal Access Factor	0.807128	0.000000	0.192872	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

**BLUFFTON TELEPHONE COMPANY**  
**SUMMARY OF ANNUAL INTERSTATE ACCESS SERVICE REVENUES**  
**JULY 3, 2012 INTERSTATE TARIFF FILING**

1. Switched Access Service Revenue ( per Attachment 7, Page 2 )	\$237,191
2. Special Access Service Revenue ( per Attachment 7, Page 4 )	\$987,004
3. Total Annual Interstate Billed Access Service Revenue (Line 1+2)	\$1,224,195
4. Total Annual Interstate Access Revenue Requirement	<b>\$1,595,889</b>
5. Variance (Line 4 - Line 3) Note 1	\$330,061
6. Increase ( Decrease ) in Switched Access Revenue (per Attachment 7, Page 2 )	\$0
7. Increase ( Decrease ) in Special Access Revenue (per Attachment 7, Page 4 )	(\$84,010)
8. Total Increase ( Decrease ) in Direct Charges (line 1+ line 2 )	(\$84,010)

Note 1: Due to rounding

**BLUFFTON TELEPHONE COMPANY  
SWITCHED ACCESS SERVICE REVENUE  
JULY 3, 2012 INTERSTATE TARIFF FILING**

<u>Element</u>	<u>PROPOSED RATE</u>	<u>PROJECTED YEAR ENDING 6/30/13 DEMAND*</u>	<u>PROJECTED 2012/2013 REVENUES</u>
Premium Local Switching per Minute	\$0.003571	60,030,945	\$214,371
Infor Surcharge ( Per 100 Minutes )	\$0.002415	60,030,945	\$1,450
Transport ( per Attachment 7, Page 3 )	Varies	Varies	\$21,370
<b>Total Switched Access Revenue</b>			<b>\$237,191</b>

**IMPACT OF FILING**

<u>Element</u>	<u>PROPOSED RATE</u>	<u>CURRENT RATE</u>	<u>INC/DEC RATES</u>	<u>PROJECTED YEAR ENDING 6/30/13 DEMAND*</u>	<u>PROJECTED REVENUE IMPACT</u>
Local Switching per minute	\$0.003571	\$0.003571	\$0.00000	60,030,945	\$0
Infor Surcharge ( Per 100 Minutes )	\$0.002415	\$0.002415	\$0.00000	60,030,945	\$0
Transport ( per Attachment 7, Page 3 )	Varies	Varies	Varies	Varies	\$0
<b>Total Revenue Impact</b>					<b>\$0</b>

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

**BLUFFTON TELEPHONE COMPANY**  
**SWITCHED ACCESS SERVICE REVENUE ( LOCAL TRANSPORT )**  
**JULY 3, 2012 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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SWITCHED PREMIUM ENTRANCE FACILITES -VG 4W	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SWITCHED PREMIUM ENTRANCE FACILITES -HC DS1	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SWITCHED PREMIUM ENTRANCE FACILITES -HC DS3	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
DIRECT TRUNKED TRANSPORT TERMINATION - VG	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
DIRECT TRUNKED TRANSPORT TERMINATION - HC DS1	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
DIRECT TRUNKED TRANSPORT TERMINATION - HC DS3	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
DIRECT TRUNKED TRANSPORT FACILITY - VG	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
DIRECT TRUNKED TRANSPORT FACILITY HC DS1	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
DIRECT TRUNKED TRANSPORT FACILITY - HC DS3	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TANDEM SWITCHED FACILITY	8,722,812	\$0.000034	\$296.58	\$0.000034	\$296.58	\$0.00
TANDEM SWITCHED TERMINATION	60,030,933	\$0.000165	\$9,905.10	\$0.000165	\$9,905.10	\$0.00
TANDEM SWITCHING	0	\$0.000000	\$0.00	\$0.000000	\$0.00	\$0.00
800 DATA BASE QUERY -BASIC	4,295,643	\$0.002600	\$11,168.67	\$0.002600	\$11,168.67	\$0.00
800 DATA BASE QUERY -VERTICAL	0	\$0.002700	\$0.00	\$0.002700	\$0.00	\$0.00
TOTAL REVENUE			\$21,370.35		\$21,370.35	\$0.00

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

**BLUFFTON TELEPHONE COMPANY  
SPECIAL ACCESS SERVICE REVENUE  
JULY 3, 2012 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.-FOUR WIRE	20.75	\$51.00	\$1,058.25	\$47.00	\$975.25	-\$83.00
SPECIAL VOICE CHANNEL MILEAGE FACILITY	26.23	\$2.27	\$59.54	\$2.09	\$54.82	-\$4.72
SPECIAL VOICE CHANNEL MILEAGE TERMINATION	22.41	\$22.82	\$511.40	\$21.03	\$471.28	-\$40.11
SPECIAL VOICE SELECTIVE SIGNALING	19.92	\$4.79	\$95.42	\$4.41	\$87.85	-\$7.57
SPL DIGITAL DATA CHAN TERM 9.6 KBPS MO.	36.00	\$58.82	\$2,117.52	\$54.21	\$1,951.56	-\$165.96
SPL DIGITAL DATA CHAN TERM 56.0 KBPS MO.	97.16	\$58.82	\$5,715.07	\$54.21	\$5,267.15	-\$447.92
SPL DIGITAL DATA CHAN TERM 64.0 KBPS MO.	51.84	\$58.82	\$3,049.23	\$54.21	\$2,810.25	-\$238.98
SPL DIG DATA CHAN MILE FACILITY 9.6 KBPS MO.	36.30	\$1.92	\$69.59	\$1.77	\$64.25	-\$5.34
SPL DIG DATA CHAN MILE FACILITY 56.0 KBPS MO.	136.62	\$3.06	\$418.06	\$2.82	\$385.27	-\$32.79
SPL DIG DATA CHAN MILE FACILITY 64.0 KBPS MO.	154.88	\$3.06	\$473.93	\$2.82	\$436.76	-\$37.17
SPL DIG DATA CHAN MILEAGE TERM 9.6 KBPS MO.	36.00	\$21.68	\$780.48	\$19.98	\$719.28	-\$61.20
SPL DIG DATA CHAN MILEAGE TERM 56.0 KBPS MO.	86.64	\$30.70	\$2,659.85	\$28.29	\$2,451.05	-\$208.80
SPL DIG DATA CHAN MILEAGE TERM 64.0 KBPS MO.	47.81	\$30.70	\$1,467.71	\$28.29	\$1,352.49	-\$115.22
SPL HIGH CAP CHAN TERM 1.544 MBPS MO.	4,016.03	\$136.49	\$548,147.39	\$125.78	\$505,135.75	-\$43,011.64
SPL HIGH CAP CHAN MILE FACILITY 1.544 MBPS MO.	3,134.56	\$14.78	\$46,328.80	\$13.62	\$42,692.71	-\$3,636.09
SPL HIGH CAP CHAN MILE TERM 1.544 MBPS MO.	3,890.23	\$72.85	\$283,403.57	\$67.14	\$261,190.33	-\$22,213.24
SPL HIGH CAP CHAN TERM 44.736 MBPS MO.	46.48	\$1,583.24	\$73,589.00	\$1,459.05	\$67,816.64	-\$5,772.35
SPL HIGH CAP CHAN MILE FACILITY 44.736 MBPS MO.	28.05	\$89.95	\$2,523.56	\$82.90	\$2,325.68	-\$197.88
SPL HIGH CAP CHAN MILE TERM 44.736 MBPS MO.	46.48	\$405.80	\$18,861.58	\$373.97	\$17,382.13	-\$1,479.46
SPL HIGH CAP CHAN TERM 155.52 MBPS MO.	6.97	\$3,000.00	\$20,916.00	\$2,764.67	\$19,275.28	-\$1,640.72
SPL HIGH CAP CHAN MILE FACILITY 155.52 MBPS MO.	5.81	\$175.00	\$1,016.75	\$161.27	\$936.98	-\$79.77
SPL HIGH CAP CHAN MILE TERM 155.52 MBPS MO.	6.64	\$800.00	\$5,312.00	\$737.25	\$4,895.34	-\$416.66
SPL HIGH CAP CHAN TERM 622.08 MBPS MO.	8.30	\$4,500.00	\$37,350.00	\$4,147.01	\$34,420.18	-\$2,929.82
SPL HIGH CAP CHAN MILE FACILITY 622.08 MBPS MO.	7.47	\$220.00	\$1,643.40	\$202.74	\$1,514.47	-\$128.93
SPL HIGH CAP CHAN MILE TERM 622.08 MBPS MO.	7.47	\$1,800.00	\$13,446.00	\$1,658.80	\$12,391.24	-\$1,054.76
TOTAL SPECIAL ACCESS REVENUE			\$1,071,014.07		\$987,003.96	-\$84,010.10