

Plant Date: Average 6/30/2015
Expense Date: 12 Mo. Ending 6/30/2015

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	19,583,333	3,353,515	0	13,481	4,080,196	12,833,621	39,864,146	101,616,461
2. Plant Under Construction	Part 69, Form 1, Ln 20	32,087	5,495	0	22	6,685	21,028	65,317	166,497
3. Net Investment	Part 69, Form 2, Ln 43	8,056,504	59,440	0	2,437	1,660,679	3,406,275	13,185,335	38,396,522
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)	906,357	6,687	0	274	186,826	383,206	1,483,350	
6. AFUDC	Part 69, Form 10, Ln 192	0	0	0	0	0	0	0	0
7. Net Return	(Lines 5 - 6)	906,357	6,687	0	274	186,826	383,206	1,483,350	
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)	906,357	6,687	0	274	186,826	383,206	1,483,350	
12. Federal Income Tax @ xx.xxxxx%		466,911	3,445	0	141	96,244	197,409	764,150	
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)	1,373,268	10,132	0	415	283,070	580,615	2,247,500	
15. State Income Tax @ x.xxxxx%		72,277	533	0	22	14,898	30,559	118,290	
16. Return + FIT + SIT	(Lines 5-9+12+15-6)	1,445,545	10,665	0	437	297,968	611,174	2,365,790	
17. Expenses and Taxes	Part 69, Form 10, Ln 208	4,405,084	636,676	0	2,925	754,011	2,603,075	8,401,771	20,724,768
18. Subtotal	(Lines 16+17)	5,850,629	647,341	0	3,362	1,051,979	3,214,249	10,767,561	
19. Gross Receipts Tax @ 0.00000%		0	0	0	0	0	0	0	
20. Subtotal	(Line 18+19)	5,850,629	647,341	0	3,362	1,051,979	3,214,249	10,767,560	
21. Psc Fee @ 0.00000%		0	0	0	0	0	0	0	
22. Total Revenue Requirement	(Lines 16+17+19+21)	5,850,629	647,341	0	3,362	1,051,979	3,214,249	10,767,560	

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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)	5,850,629	647,341	0	3,362	1,051,979	3,214,249	10,767,560	
23. No longer applicable									
24. Total Revenue Requirement Subject to MAG Adjustments (Line 22 + Line 23)		5,850,629	647,341	0	3,362	1,051,979	3,214,249	10,767,560	
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					(3,362)			(3,362)	
28. Subtotal		5,986,849	511,121	0	0	1,051,979	3,214,249	10,764,198	
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)		5,989,636	511,258	1	12	1,052,395	3,215,395	10,768,697	

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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	71,843	35,293	0	6,044	0	24	7,353		0	23,129
2		General Support	L10	1,907,607	937,116	0	160,475	0	645	195,248		0	614,123
2a		General Purpose Computer	L180a	0	0	0	0	0	0	0	0	0	0
3	2110	Land & General Support	L1-2	1,979,450	972,409	0	166,519	0	669	202,601	0	0	637,252
4	2210	COE - Switching	L48	3,179,428			3,179,428		0			0	0
5	2220	COE - Operator Systems	L53	0			0	0	0			0	0
6	2230	COE - Transmission	L63	14,650,802	4,746,146		0	0	12,782	1,045,567		0	8,846,307
7		Total COE	L4-6	17,830,230	4,746,146		3,179,428	0	12,782	1,045,567		0	8,846,307
8	2310	Information Orig/Term	L69	0	0	0							
9	2410	Cable & Wire Facilities	L76	19,964,508	13,820,586		0	0	0	2,822,821		0	3,321,101
10		Total COE, IOT & C&WF	L7-9	37,794,738	18,566,732	0	3,179,428	0	12,782	3,868,388		0	12,167,408
11		COE, IOT & C&WF (excl CL,B&C,IX)	L10 Less CL,B&C,IX	19,228,006			3,179,428	0	12,782	3,868,388			12,167,408
12		Total GSF, COE, IOT, C&WF	L3,10	39,774,188	19,539,141	0	3,345,947	0	13,451	4,070,989	0	0	12,804,660
13		GSF, COE, IOT, C&WF (CL, LS, TR only)	L12 Less Inf, Spl, B&C, IX	22,898,539	19,539,141	0	3,345,947		13,451				
14	2680	Capital Leases	L83	0	0	0	0	0	0	0	0	0	0
15	2680	Leasehold Improvements	L12	89,958	44,192	0	7,568	0	30	9,207	0	0	28,961
16	2680	Amortizable Tangibles	L14-15	89,958	44,192	0	7,568	0	30	9,207	0	0	28,961
17	2690	Intangibles	L12	0	0	0	0	0	0	0	0	0	0
18	2001	Plant In Service	L3,10,16,17	39,864,146	19,583,333	0	3,353,515	0	13,481	4,080,196	0	0	12,833,621
19	2002	Prop Held For Future Use	L18	0	0	0	0	0	0	0	0	0	0
20	2003	Plant Under Construction	L18	65,317	32,087	0	5,495	0	22	6,685	0	0	21,028
21	2005	Plant Acquisition Adjustment	L18	0	0	0	0	0	0	0	0	0	0
22	1220	Material & Supplies	L12	1,170,443	574,982	0	98,462	0	396	119,798	0	0	376,805
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	Common Line		Switched Access			Special	B&C	IX	WBI
				Interstate	BFP	Pay / Other	Local Sw	Information	Transport	Access			
28	CWC	Cash Working Capital	L12	336,658	165,383	0	28,321	0	114	34,458	0	0	108,382
28a		CWC Disallowed for Corporate Cap	Input 13	(3,088)	(3,088)	0							
29	3100	Depreciation Reserve	L97	23,981,366	10,194,139	0	3,078,575	0	10,129	2,142,494	0	0	8,556,029
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	7,658	3,762	0	644	0	3	784	0	0	2,465
33	3400	Res - Tangible Assets	L31-32	7,658	3,762	0	644	0	3	784	0	0	2,465
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	23,989,024	10,197,901	0	3,079,219	0	10,132	2,143,278	0	0	8,558,494
37	4040	Customer Deposits	L12	27,908	13,710	0	2,348	0	9	2,856	0	0	8,985
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	4,231,209	2,084,582	0	344,786	0	1,435	434,324	0	0	1,366,082
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	13,185,335	8,056,504	0	59,440	0	2,437	1,660,679	0	0	3,406,275
44		Total 2001 Less Associated Res	L18-22, 27 Less 36, 38, 40-42	12,879,673	7,907,919	0	33,467	0	2,332	1,629,077	0	0	3,306,878

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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	3,179,428			3,179,428					
47	2210	Cat 5 - Equal Access	Direct	0			0					
48		Total 2210	L45-47	3,179,428			3,179,428		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	3,179,428			3,179,428	0	0		0	0
<u>Central Office Transmision - Acct 2230</u>												
55	2230	Cat 4.11 - Wdbd Exch Ln xDSL Cir	Direct	8,846,307					0	0	0	8,846,307
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	4,763,872	4,746,146					17,726		
59	2230	Cat 4.21 - IX Cct - Other Co	Direct	0							0	
60	2230	Cat 4.22 - IX Cct - Wdbd	L73	952,885					0	952,885		
61	2230	Cat 4.23 - IX Cct - Other	Alloc 2	74,956			0	0	0	74,956	0	0
62	2230	Cat 4.3 - Host / Remote	L75	12,782					12,782			
63		Total 2230	L55-62	14,650,802	4,746,146		0	0	12,782	1,045,567	0	8,846,307

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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	13,872,203	13,820,586				51,617			
71	2410	Cat 2.2 - Exch Trk CWF - Toll	Direct	0				0				
72	2410	Cat 2.3 - Exch Trk CWF - Spl	Direct	3,321,101					0		0	3,321,101
73	2410	Cat 2.4 - Exch Trk CWF - Wb	Direct	2,756,964				0	2,756,964			
74	2410	Cat 3 - IX C&WF	Alloc 3	14,240			0	0	0	14,240	0	0
75	2410	Cat 4 - Host / Remote C&WF	Direct	0					0			
76		Total 2410	L70-75	19,964,508	13,820,586		0	0	0	2,822,821	0	3,321,101

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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
80	2230	COE - Transmission	L6	0	0		0	0	0		0	0
81	2310	Information Orig /Term	L8	0	0	0						
82	2410	Cable & Wire Facilities	L9	0	0		0	0	0		0	0
83	Total	2681	L77-82	0	0	0	0	0	0	0	0	0
<u>Deferred Maint & Retirements Acct 1438</u>												
84	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0
85	2210	COE - Switching	L4	0			0		0		0	0
86	2220	COE - Operator Systems	L5	0			0	0			0	0
87	2230	COE - Transmission	L6	0	0		0	0	0		0	0
88	2310	Information Orig /Term	L8	0	0	0						
89	2410	Cable & Wire Facilities	L9	0	0		0	0	0		0	0
90	Total	1438	L84-89	0	0	0	0	0	0	0	0	0
<u>Accumulated Depreciation - Acct 3100</u>												
91	2110	General Support Facilities	L2+L2a	1,229,266	603,880	0	103,410	0	416	125,818	0	395,742
92	2210	COE - Switching	L4	2,975,165			2,975,165		0		0	0
93	2220	COE - Operator Systems	L5	0			0	0	0		0	0
94	2230	COE - Transmission	L6	11,133,331	3,606,657		0	0	9,713	794,540	0	6,722,421
95	2310	Information Orig /Term	L8	0	0	0						
96	2410	Cable & Wire Facilities	L9	8,643,604	5,983,602		0	0	0	1,222,136	0	1,437,866
97	Total	3100	L91-96	23,981,366	10,194,139	0	3,078,575	0	10,129	2,142,494	0	8,556,029

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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	213,069	104,671	0	17,924	0	72	21,808	0	68,594
106	2210	COE - Switching	L4	326,862			326,862		0			0
107	2220	COE - Operator Systems	L5	0			0	0	0			0
108	2230	COE - Transmission	L6	1,562,298	506,108		0	0	1,363	111,495		943,332
109	2310	Information Orig /Term	L8	0	0	0						
110	2410	Cable & Wire Facilities	L9	2,128,980	1,473,803		0	0	0	301,021		354,156
111		Total 4340	L105-110	4,231,209	2,084,582	0	344,786	0	1,435	434,324	0	1,366,082
<u>Plant Specific Expenses</u>												
112	6110	Network Support	L12	19,461	9,560	0	1,637	0	7	1,992	0	6,265
113	6120	General Support	L3	260,911	128,173	0	21,949	0	88	26,705	0	83,996
114	6210	COE - Switching - Equal Access	Direct	0			0					
115	6210	COE - Switching - All Other	Alloc 6	210,227			210,227		0			0
116	6220	COE - Operator Systems	L5	0			0	0	0			0
117	6230	COE - Transmission	L6	330,209	106,971		0	0	288	23,566		199,384
118		Total COE	L114-117	540,436	106,971		210,227	0	288	23,566		199,384
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	844,983	584,946		0	0	0	119,474		140,563
123		Total Plant Specific	L112,113,118,121-122	1,665,791	829,650	0	233,813	0	383	171,737	0	430,208

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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	0	0	0	0	0	0		0	0
125	6530	Network Operations	L10	1,154,505	567,153	0	97,121	0	390	118,167	0	371,674
126	6540	Access	Direct	0							0	
126a	6540	Universal Service Assignment	Direct	639,056	639,056							
	6561	<u>Depreciation</u>										
127		Dep - Support Assets	L3	116,751	57,354	0	9,822	0	39	11,950	0	37,586
128		Dep - COE Switching	L4	91,238			91,238		0		0	0
129		Dep - COE Operator	L5	0			0	0	0		0	0
130		Dep - COE Transmission	L6	1,626,052	526,761		0	0	1,419	116,045	0	981,827
131		Dep - IOT	L8	0	0	0			0			
132		Dep - Cable & Wire Facilities	L9	897,846	621,541		0	0	0	126,948	0	149,357
133		Total 6561	L127-132	2,731,887	1,205,656	0	101,060	0	1,458	254,943	0	1,168,770
134	6562	Dep - Prop Held for Future Use	L19	0	0	0	0	0	0	0	0	0
135	6563	Amort - Tangible Assets	L16	5,813	2,856	0	489	0	2	595	0	1,871
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	4,531,261	2,414,721	0	198,670	0	1,850	373,705	0	1,542,315
<u>Customer Operations Expenses</u>												
139	6610	<u>Marketing</u>	L12	667,813	328,064	0	56,179	0	226	68,352	0	214,992
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	0				0				

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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	50,596	43,173	0	7,393		30			
144		Message Tel	Direct	36,761						36,761		
145		Private Line	Direct	6,981						6,981		
146		Total	L143-145	94,338	43,173	0	7,393		30		43,742	
End User Payment and Collection												
147		Message Tel	Direct	53,265						53,265		
148		Private Line	Direct	120						120		
149		EUCL	Direct	13,799	13,799							
150		Total	L147-149	67,184	13,799						53,385	
End User Billing Inquiry												
151		Message Tel	Direct	24,885						24,885		
152		Private Line	Direct	4,317						4,317		
153		EUCL	Direct	0	0							
154		Total	L151-153	29,202	0						29,202	
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	190,724	56,972	0	7,393		30	0	126,329	

Plant Date: Average 6/30/2015
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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	Transport			
<u>Cat 2 - Revenue Accounting</u>												
169		Message Processing	Direct	6,361							6,361	
170		OB&C - Expense	Direct	54,791							54,791	
171		Future Use										
172		Future Use										
172		Carrier Access Billing	L11	11,081			1,833	0	7	2,229		7,012
174		Subscriber Line Charge	Direct	9,669	9,669							
175		Total Category 2	L169-174	81,902	9,669		1,833	0	7	2,229	61,152	7,012
176		Subtotal Customer Services	L140-142,168,175	272,626	66,641	0	9,226	0	37	2,229	187,481	0 7,012
<u>Category 3 - Other Commercial</u>												
177		Total Category 3	L176	65,864	16,099	0	2,229	0	9	539	45,294	0 1,694
178		Total Customer Services	L176-177	338,490	82,740	0	11,455	0	46	2,768	232,775	0 8,706
179		Total Customer Operations	L139,178	1,006,303	410,804	0	67,634	0	272	71,120	232,775	0 223,698
180		Total Big Three Expenses	L123-126,179 (less L114)	4,465,655	2,446,663	0	398,568	0	1,045	361,024	232,775	0 1,025,580
180a		Total Big Three Expenses - Modified	L180 Less 112, 113, 139, 143, 158, 162, 166, 177	3,401,010	1,921,594	0	309,181	0	685	263,436	187,481	0 718,633
<u>Corporate Operations Expenses</u>												
181	6710	Executive & Planning	L180	0	0	0	0	0	0	0	0	0
182	6720	General & Administrative	L180	1,034,362	566,710	0	92,319	0	242	83,623	53,917	0 237,551
182a		Disallowed Corp Operations Exp	L180	(75,147)	(75,147)	0						
183		Total Corporate Operations	L181-182	959,215	491,563	0	92,319	0	242	83,623	53,917	0 237,551
184		Total Operating Expenses	L123,138,179,183	8,162,570	4,146,738	0	592,436	0	2,747	700,185	286,692	0 2,433,772
<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	525,302	258,055	0	44,190	0	178	53,766	0	0 169,113
187	7370	Special Charges	L12	0	0	0	0	0	0	0	0	0
188		Total Operating Exp & Taxes	L184-187	8,687,872	4,404,793	0	636,626	0	2,925	753,951	286,692	0 2,602,885

Plant Date: Average 6/30/2015
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Bluffton Telephone Company
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Attachment #2 - Form 12

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
<u>Tax Adjustments</u>												
189	7210	Investment Tax Credits	L12	0	0	0	0	0	0	0	0	0
190		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	591	291	0	50	0	0	60	0	190
<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
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	8,688,463	4,405,084	0	636,676	0	2,925	754,011	286,692	2,603,075

Plant Date: Average 6/30/2015
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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	183,132	41,361	30,482	0	0	24,242	0	412	0	0	86,635
2		General Support	L10	4,862,622	1,098,235	809,372	0	0	643,691	0	10,938	0	0	2,300,386
2a		General Purpose Computer	L10	0	0	0	0	0	0	0	0	0	0	0
3	2110	Land & General Support	L1-2	5,045,754	1,139,596	839,854	0	0	667,933	0	11,350	0	0	2,387,021
4	2210	COE - Switching	L45	5,004,818	3,179,428		0		171,948		2,922		0	1,650,520
5	2220	COE - Operator Systems	L50	0	0		0		0		0		0	0
6	2230	COE - Transmission	L60	29,272,147	4,758,928	9,891,874	0	0	3,218,379	0	54,690	0	0	11,348,276
7		Total COE	L4-6	34,276,965	7,938,356	9,891,874	0	0	3,390,327	0	57,612	0	0	12,998,796
8	2310	Information Orig /Term	L66	0	0		0		0		0		0	0
9	2410	Cable & Wire Facilities	L74	62,064,433	13,820,586	6,143,922	0	0	9,362,894	0	159,103	0	0	32,577,928
10		Total COE, IOT & C&WF	L7-9	96,341,398	21,758,942	16,035,796	0	0	12,753,221	0	216,715	0	0	45,576,724
11	2680	Capital Leases	L81	0	0	0	0	0	0	0	0	0	0	0
12	2680	Leasehold Improvements	L88	229,309	51,790	38,168	0	0	30,355	0	516	0	0	108,480
13	2680	Amortizable Tangibles	L11-12	229,309	51,790	38,168	0	0	30,355	0	516	0	0	108,480
14	2690	Intangibles	L40	0	0	0	0	0	0	0	0	0	0	0
15	2001	Plant In Service	L3, 10, 13, 14	101,616,461	22,950,328	16,913,818	0	0	13,451,509	0	228,581	0	0	48,072,225
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	166,497	37,604	27,713	0	0	22,040	0	375	0	0	78,765
18	2005	Plant Acquisition Adjustment	L15	0	0	0	0	0	0	0	0	0	0	0
19	1220	Material & Supplies	L9	3,638,599	810,248	360,195	0	0	548,910	0	9,328	0	0	1,909,918
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	794,918	242,564	94,094	0	0	90,216	23	23,256	53	0	344,712

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Bluffton Telephone Company
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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	56,931,747	13,282,842	10,698,524	0	0	7,075,035	0	120,226	0	0	25,755,120
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	19,521	4,409	3,249	0	0	2,584	0	44	0	0	9,235
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	56,951,268	13,287,251	10,701,773	0	0	7,077,619	0	120,270	0	0	25,764,355
33	4040	Customer Deposits	L15	71,140	16,067	11,841	0	0	9,417	0	160	0	0	33,655
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	10,797,545	2,430,803	1,800,406	0	0	1,431,210	0	24,320	0	0	5,110,806
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	38,396,522	8,306,623	4,881,800	0	0	5,594,429	23	116,790	53	0	19,496,804
40		Total 2001 Less 2690	L 3, 10, 13	101,616,461	22,950,328	16,913,818	0	0	13,451,509	0	228,581	0	0	48,072,225
41		Total 2001 Less Associated Res	L15-19,24 Less L32,34 36-38	37,672,744	8,080,126	4,799,547	0	0	5,513,630	0	93,694	0	0	19,185,747

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Bluffton Telephone Company
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Attachment #3 - Form 15

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Central Office Switching - Acct 2210</u>														
42	2210	Cat 2 - Tandem Switching	Alloc 2	0	0		0		0		0		0	0
43	2210	Cat 3 - Local Switching	Alloc 3	5,004,818	3,179,428		0		171,948		2,922		0	1,650,520
44	2210	Cat 5 - Equal Access	Alloc 13	0	0		0		0		0			0
45		Total 2210	L42-44	5,004,818	3,179,428		0		171,948		2,922		0	1,650,520
<u>Central Office Operator Systems - Acct 2220</u>														
2220		Cat 1 - Operator Systems												
46		Intercept Boards	Alloc 24	0	0		0		0		0		0	0
47		Information Boards	Alloc 47	0	0		0		0		0		0	0
48		Service Observing Boards	Alloc 67	0	0		0		0		0		0	0
49		Other Boards	Alloc 1	0	0		0		0		0		0	0
50		Total 2220	L46-49	0	0		0		0		0		0	0
<u>Central Office Transmission - Acct 2230</u>														
51	2230	Cat 4.11 - Wdbd Exch Ln xDSL	Alloc 4	8,846,307		8,846,307		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	19,028,379	4,746,146	17,726	0	0	3,215,324	0	54,638	0	0	10,994,545
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	1,140,500	0	952,885	0	0	0	0	0	0	0	187,615
58	2230	Cat 4.23 - IX Cct - Other	Alloc 11	216,540	0	74,956	0	0	0	0	0	0	0	141,584
59	2230	Cat 4.3 - Host Remote	Alloc 12	40,421	12,782		0		3,055		52		0	24,532
60		Total 2230	L51-59	29,272,147	4,758,928	9,891,874	0	0	3,218,379	0	54,690	0	0	11,348,276

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Bluffton Telephone Company
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Attachment #3 - Form 16

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Information Origination / Termination - Acct 2310</u>														
61	2351	Cat 1 - Pub Tel (Less Coinless)	Alloc 14	0	0		0		0		0		0	0
62	2351	Cat 1 - Pub Tel (Coinless)	Alloc 15	0	0		0		0		0		0	0
63	2362	Cat 1 - Other Terminal Equip	Alloc 14	0	0		0		0		0		0	0
64		Total Category 1	L61-63	0	0		0		0		0		0	0
65		Cat 2 - Customer Premise	Alloc 16	0					0		0		0	0
66		Total 2310	L64-65	0	0		0		0		0		0	0
<u>Cable and Wire Facilities - Acct 2410</u>														
67	2410	Cat 1 - Exch Ln CWF	Alloc 17	55,409,868	13,820,586	51,617	0	0	9,362,894	0	159,103	0	0	32,015,668
68	2410	Cat 2.1 - Exch Trk CWF - EAS	Alloc 5	0									0	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	3,321,101		3,321,101	0	0		0		0		0
71	2410	Cat 2.4 - Exch Trk CWF - Wb	Alloc 10	3,299,787	0	2,756,964	0	0	0	0	0	0	0	542,823
72	2410	Cat 3 - IX C&WF	Alloc 18	33,677	0	14,240	0	0	0	0	0	0	0	19,437
73	2410	Cat 4 - Host / Remote C&WF	Alloc 12	0	0		0		0		0		0	0
74		Total 2410	L67-73	62,064,433	13,820,586	6,143,922	0	0	9,362,894	0	159,103	0	0	32,577,928

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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	229,309	51,790	38,168	0	0	30,355	0	516	0	0	108,480
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	229,309	51,790	38,168	0	0	30,355	0	516	0	0	108,480
<u>Deferred Maint & Retirements Acct 1438</u>														
89	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
90	2210	COE - Switching	L4	0	0		0		0		0		0	0
91	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
92	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
93	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
94	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
95	Total	1438	L89-94	0	0	0	0	0	0	0	0	0	0	0

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Bluffton Telephone Company
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Attachment #3 - Form 18

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Accumulated Depreciation - Acct 3100</u>														
96	2110	General Support Facilities	L3	3,133,483	707,705	521,561	0	0	414,796	0	7,049	0	0	1,482,372
97	2210	COE - Switching	L4	4,683,282	2,975,165		0		160,901		2,734		0	1,544,482
98	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
99	2230	COE - Transmission	L6	22,244,277	3,616,370	7,516,961	0	0	2,445,687	0	41,560	0	0	8,623,699
100	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
101	2410	Cable & Wire Facilities	L9	26,870,705	5,983,602	2,660,002	0	0	4,053,651	0	68,883	0	0	14,104,567
102	Total 3100		L96-101	56,931,747	13,282,842	10,698,524	0	0	7,075,035	0	120,226	0	0	25,755,120
<u>Net Current Deferred Operating Income Taxes - Acct 4100</u>														
103	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
104	2210	COE - Switching	L4	0	0		0		0		0		0	0
105	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
106	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
107	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
108	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
109	Total 4100		L103-108	0	0	0	0	0	0	0	0	0	0	0
<u>Net Noncurrent Deferred Operating Income Taxes - Acct 4340</u>														
110	2110	General Support Facilities	L3	543,127	122,667	90,402	0	0	71,897	0	1,222	0	0	256,939
111	2210	COE - Switching	L4	514,522	326,862		0		17,677		300		0	169,683
112	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
113	2230	COE - Transmission	L6	3,121,455	507,471	1,054,827	0	0	343,194	0	5,832	0	0	1,210,131
114	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
115	2410	Cable & Wire Facilities	L9	6,618,441	1,473,803	655,177	0	0	998,442	0	16,966	0	0	3,474,053
116	Total 4340		L110-115	10,797,545	2,430,803	1,800,406	0	0	1,431,210	0	24,320	0	0	5,110,806

Plant Date: Average 6/30/2015
Expense Date: 12 Mo. Ending 6/30/2015

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
<u>Plant Specific Expenses</u>														
117	6110	Network Support	L3	49,609	11,204	8,257	0	0	6,567	0	112	0	0	23,469
118	6120	General Support	L3	665,080	150,210	110,701	0	0	88,040	0	1,496	0	0	314,633
119	6210	COE - Switching - Eq. Access	Alloc 13	0	0		0		0		0			0
120	6210	COE - Switching - All Other	L7	404,143	93,597	116,630	0	0	39,974	0	679	0	0	153,263
121	6220	COE - Operator Systems	L7	0	0	0	0	0	0	0	0	0	0	0
122	6230	COE - Transmission	L7	634,797	147,015	183,194	0	0	62,788	0	1,067	0	0	240,733
123		Total COE	L119-122	1,038,940	240,612	299,824	0	0	102,762	0	1,746	0	0	393,996
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	2,626,830	584,946	260,037	0	0	396,277	0	6,734	0	0	1,378,836
128		Total Plant Specific	L117,118,123,126-127	4,380,459	986,972	678,819	0	0	593,646	0	10,088	0	0	2,110,934

Plant Date: Average 6/30/2015
Expense Date: 12 Mo. Ending 6/30/2015

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
<u>Plant Non-Specific Expenses</u>														
129	6510	Other Prop Plant & Equip	L15	0	0	0	0	0	0	0	0	0	0	0
130	6530	Network Operations	L10	2,942,913	664,664	489,841	0	0	389,569	0	6,620	0	0	1,392,219
131	6540	Access	Alloc 20	339,848	0	0	0	0	0	0	339,848	0	0	0
131a	6540	Universal Service Assignment	Alloc 35	639,056	639,056		0		0		0			
	6561	<u>Depreciation</u>												
132		Dep - Support Assets	L3	297,606	67,215	49,536	0	0	39,396	0	669	0	0	140,790
133		Dep - COE Switching	L4	143,620	91,238		0		4,934		84		0	47,364
134		Dep - COE Operator	L5	0	0		0		0		0		0	0
135		Dep - COE Transmission	L6	3,248,836	528,180	1,097,872	0	0	357,199	0	6,070	0	0	1,259,515
136		Dep - IOT	L8	0	0		0		0		0		0	0
137		Dep - Cable & Wire Facilities	L9	2,791,167	621,541	276,305	0	0	421,069	0	7,155	0	0	1,465,097
138		Total 6561	L132-137	6,481,229	1,308,174	1,423,713	0	0	822,598	0	13,978	0	0	2,912,766
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	14,818	3,347	2,466	0	0	1,962	0	33	0	0	7,010
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	10,417,864	2,615,241	1,916,020	0	0	1,214,129	0	360,479	0	0	4,311,995
<u>Customer Operations Expenses</u>														
144	6610	Marketing	Alloc 43	1,354,265	667,813	0	0	0	120,409	0	957	0	0	565,086
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	0	0		0		0		0		0	0
150		Foreign	Alloc 25	0	0		0		0		0		0	0
151		Total 6622	L147-150	0	0	0	0	0	0	0	0	0	0	0

Plant Date: Average 6/30/2015
Expense Date: 12 Mo. Ending 6/30/2015

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
6623 Commercial Operations														
<u>Cat 1 - Local Business Office</u>														
		End User service order processing												
152		Presubscription	Alloc 26	50,596	50,596									0
153		Directory Advertising	Alloc 27	582										582
154		All other	Alloc 28	211,457	36,761	6,981	0	0	0	329	0	747		166,639
155		End User payment & collection	Alloc 21	166,588	67,064	120	0	0	11,526	0	2,259	0		85,619
156		End User billing inquiry	Alloc 30	84,939	24,885	4,317	0	0	0	0	0	0		55,737
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	514,162	179,306	11,418	0	0	11,526	329	2,259	747	0	308,577
<u>Cat 2 - Revenue Accounting</u>														
162		Message Processing	Alloc 36	8,794	6,361		0		2,030		403		0	0
163		OB&C - Expense	Alloc 38	183,711	54,791		0		32,230		32,230		0	64,460
164		Future Use												
165		Future Use												
166		Future Use												
167		Carrier Access Billing	Alloc 44	22,161	11,081		0		5,540		5,540			0
168		Subscriber Line Charge	Alloc 29	9,669	9,669		0		0		0			0
169		Total Category 2	L162-168	224,335	81,902	0	0	0	39,800	0	38,173	0	0	64,460
170		Subtotal Categories 1 & 2	L161,169	738,497	261,208	11,418	0	0	51,326	329	40,432	747	0	373,037

Plant Date: Average 6/30/2015
Expense Date: 12 Mo. Ending 6/30/2015

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
<u>Category 3 - Other Commercial</u>														
171		Telcom Relay Service	Alloc 45	65,864	65,864		0		0		0			0
172		Other	L170	0	0	0	0	0	0	0	0	0	0	0
173		Total Commercial Operations	L170-172	804,361	327,072	11,418	0	0	51,326	329	40,432	747	0	373,037
174		Total Customer Operations	L144-146,151,173	2,158,626	994,885	11,418	0	0	171,735	329	41,389	747	0	938,123
175		Total Big Three Expenses	L123,126-127,130,174 (less L119)	8,767,309	2,485,107	1,061,120	0	0	1,060,343	329	56,489	747	0	4,103,174
<u>Corporate Operations Expenses</u>														
176	6710	Executive & Planning	L175	0	0	0	0	0	0	0	0	0	0	0
	6720	General & Administrative												
177		Other Direct	Alloc 46	69,547	69,547	0	0	0	0	0	0	0	0	0
178		Direct to EAS	Alloc 31	0									0	0
179		Other	L175	2,385,303	676,118	288,697	0	0	288,485	90	15,369	203	0	1,116,341
180		Total 6720	L177-179	2,454,850	745,665	288,697	0	0	288,485	90	15,369	203	0	1,116,341
181		Total Corporate Operations	L176,180	2,454,850	745,665	288,697	0	0	288,485	90	15,369	203	0	1,116,341
182		Total Operating Expenses	L128,143,174,181	19,411,799	5,342,763	2,894,954	0	0	2,267,995	419	427,325	950	0	8,477,393
<u>Operating Taxes</u>														
183	7100	Other Operating Income Exp	L15	0	0	0	0	0	0	0	0	0	0	0
184	7240	Ad Valorem Taxes - Allocated	L15	1,293,299	292,095	215,267	0	0	171,201	0	2,909	0	0	611,827
185	7240	Ad Valorem Taxes - Direct	Alloc 40	17,940	17,940	0	0	0	0	0	0	0	0	0
186		Total 7240	L184-185	1,311,239	310,035	215,267	0	0	171,201	0	2,909	0	0	611,827
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	20,723,038	5,652,798	3,110,221	0	0	2,439,196	419	430,234	950	0	9,089,220
189		Total Operating Exp & Taxes (Less Depreciation)	L188 Less 138-142	14,226,991	4,341,277	1,684,042	0	0	1,614,636	419	416,223	950	0	6,169,444

Plant Date: Average 6/30/2015
Expense Date: 12 Mo. Ending 6/30/2015

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
<u>Tax Adjustments</u>														
190	7210	Investment Tax Credits	L15	0	0	0	0	0	0	0	0	0	0	0
191		Future Use												
192		Total	L190-191	0	0	0	0	0	0	0	0	0	0	0
193	7340	AFUDC	L17	0	0	0	0	0	0	0	0	0	0	0
194		FIT Adjustments - Addbacks	L15	0	0	0	0	0	0	0	0	0	0	0
195		FIT Adjustments - Deductions	L15	0	0	0	0	0	0	0	0	0	0	0
196		Total FIT Adjustments	L194-195	0	0	0	0	0	0	0	0	0	0	0
197		SIT Adjustments - Addbacks	L15	0	0	0	0	0	0	0	0	0	0	0
198		SIT Adjustments - Deductions	L15	0	0	0	0	0	0	0	0	0	0	0
199		Total SIT Adjustments	L197-198	0	0	0	0	0	0	0	0	0	0	0
200	7500	Fixed Charges	L41	0	0	0	0	0	0	0	0	0	0	0
201	7540	Interest On Customer Dep	L41	1,730	371	220	0	0	253	0	4	0	0	882
<u>Rent Revenues Account 5240</u>														
202	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
203	2210	COE - Switching	L4	0	0		0		0		0		0	0
204	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
205	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
206	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
207	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
208		Total 5240	L202-207	0	0	0	0	0	0	0	0	0	0	0
209		Total Operating Exp & Taxes (Including 7540 / Net of 5240)	L188+201 Less 208	20,724,768	5,653,169	3,110,441	0	0	2,439,449	419	430,238	950	0	9,090,102

Plant Date: Average 6/30/2015
Expense Date: 12 Mo. Ending 6/30/2015

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	18,249	18,207	17	0	0	0	25	42
2 Circuits	26	0	9	0	0	0	17	26
3 Circuit Miles	1,017.89	0.00	430.41	0.00	0.00	0.00	587.48	1,017.89
4 Wideband Channels	462	0	386	0	0	0	76	462
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	0
14 Marketing Billing	489,592	241,427	0	0	0	43,530	0	346	0	0	204,289
15 OB&C Expense	183,711	54,791		0		32,230		32,230		0	64,460

FIXED CHARGES / TAXES

	Total Company
16 Account 7210 - Amort of Inv Tax Credit	0
17 Account 7340 - AFUDC	0
18 Account 7500 - Fixed Charges	0
19 Account 7540 - Interest on Customer Deposits	1,730
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	0.000000

Plant Date: Average 6/30/2015
Expense Date: 12 Mo. Ending 6/30/2015

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	0.635273	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

Plant Date: Average 12/31/2013
Expense Date: 12 Mo. Ending 12/31/2013

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	18,358,445	3,194,281	0	15,737	2,864,046	11,943,816	36,376,325	94,113,544
2. Plant Under Construction	Part 69, Form 1, Ln 20	103,768	18,055	0	89	16,189	67,510	205,611	531,959
3. Net Investment	Part 69, Form 2, Ln 43	9,134,095	41,112	0	5,284	1,453,200	4,716,802	15,350,493	43,829,064
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)	1,027,586	4,625	0	594	163,485	530,640	1,726,930	
6. AFUDC	Part 69, Form 10, Ln 192	0	0	0	0	0	0	0	0
7. Net Return	(Lines 5 - 6)	1,027,586	4,625	0	594	163,485	530,640	1,726,930	
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)	1,027,586	4,625	0	594	163,485	530,640	1,726,930	
12. Federal Income Tax @ xx.xxxxx%		529,362	2,383	0	306	84,220	273,360	889,631	
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)	1,556,948	7,008	0	900	247,705	804,000	2,616,561	
15. State Income Tax @ x.xxxxx%		81,945	369	0	47	13,037	42,316	137,714	
16. Return + FIT + SIT	(Lines 5-9+12+15-6)	1,638,893	7,377	0	947	260,742	846,316	2,754,275	
17. Expenses and Taxes	Part 69, Form 10, Ln 208	4,284,455	615,820	0	3,374	536,074	2,421,030	7,860,753	19,567,617
18. Subtotal	(Lines 16+17)	5,923,348	623,197	0	4,321	796,816	3,267,346	10,615,028	
19. Gross Receipts Tax @ 0.00000%		0	0	0	0	0	0	0	
20. Subtotal	(Line 18+19)	5,923,348	623,197	0	4,321	796,816	3,267,346	10,615,028	
21. Psc Fee @ 0.00000%		0	0	0	0	0	0	0	
22. Total Revenue Requirement	(Lines 16+17+19+21)	5,923,348	623,197	0	4,321	796,816	3,267,346	10,615,028	

Plant Date: Average 12/31/2013
Expense Date: 12 Mo. Ending 12/31/2013

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)	5,923,348	623,197	0	4,321	796,816	3,267,346	10,615,028	
23. Revenue attributable to Local Switching Support per NECA Forms									
24. Total Revenue Requirement Subject to MAG Adjustments (Line 22 + Line 23)		5,923,348	623,197	0	4,321	796,816	3,267,346	10,615,028	
25. Adjustment for Line Port Re-allocation (Based on FCC Proxy)(Line 24 * Factor)	Factor: >>> 30.0000%	136,220	(136,220)					0	
26. USAC Charges included in line 22								0	
27. TIC Revenues for 12 Months Ending 6/30/01					(4,321)			(4,321)	
28. Subtotal for Re-Allocation of TIC Revenue (Line24 + 25 + 26 + 27)		6,059,568	486,977	0	0	796,816	3,267,346	10,610,707	
29. TIC Revenue Re-Allocation (Total Allocated on Line 28)		2,787	137	1	12	416	1,146	4,499	
30. Total Revised Revenue Requirement With MAG Adjustments (Line 22 + 25 + 27 +29)		6,062,355	487,114	1	12	797,232	3,268,492	10,615,206	

Plant Date: Average 12/31/2013
Expense Date: 12 Mo. Ending 12/31/2013

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	Transport				
1	2111	Land	L10	70,968	35,815	0	6,232	0	31	5,588		0	23,302
2		General Support	L10	1,944,872	981,541	0	170,783	0	841	153,127		0	638,580
2a		General Purpose Computer	L180a	0	0	0	0	0	0	0	0	0	0
3	2110	Land & General Support	L1-2	2,015,840	1,017,356	0	177,015	0	872	158,715	0	0	661,882
4	2210	COE - Switching	L48	3,010,887			3,010,887		0			0	0
5	2220	COE - Operator Systems	L53	0			0	0	0			0	0
6	2230	COE - Transmission	L63	13,213,817	4,432,265		0	0	14,834	570,417		0	8,196,301
7		Total COE	L4-6	16,224,704	4,432,265		3,010,887	0	14,834	570,417		0	8,196,301
8	2310	Information Orig/Term	L69	0	0	0							
9	2410	Cable & Wire Facilities	L76	18,063,138	12,872,162		0	0	0	2,129,195		0	3,061,781
10		Total COE, IOT & C&WF	L7-9	34,287,842	17,304,427	0	3,010,887	0	14,834	2,699,612		0	11,258,082
11		COE, IOT & C&WF (excl CL,B&C,IX)	L10 Less CL,B&C,IX	16,983,415			3,010,887	0	14,834	2,699,612			11,258,082
12		Total GSF, COE, IOT, C&WF	L3,10	36,303,682	18,321,783	0	3,187,902	0	15,706	2,858,327	0	0	11,919,964
13		GSF, COE, IOT, C&WF (CL, LS, TR only)	L12 Less Inf, Spl, B&C, IX	21,525,391	18,321,783	0	3,187,902		15,706				
14	2680	Capital Leases	L83	0	0	0	0	0	0	0	0	0	0
15	2680	Leasehold Improvements	L12	72,643	36,662	0	6,379	0	31	5,719	0	0	23,852
16	2680	Amortizable Tangibles	L14-15	72,643	36,662	0	6,379	0	31	5,719	0	0	23,852
17	2690	Intangibles	L12	0	0	0	0	0	0	0	0	0	0
18	2001	Plant In Service	L3,10,16,17	36,376,325	18,358,445	0	3,194,281	0	15,737	2,864,046	0	0	11,943,816
19	2002	Prop Held For Future Use	L18	0	0	0	0	0	0	0	0	0	0
20	2003	Plant Under Construction	L18	205,611	103,768	0	18,055	0	89	16,189	0	0	67,510
21	2005	Plant Acquisition Adjustment	L18	0	0	0	0	0	0	0	0	0	0
22	1220	Material & Supplies	L12	1,249,196	630,446	0	109,695	0	540	98,354	0	0	410,161
23	1402	Class B RTB Stock	L12	0	0	0	0	0	0	0	0	0	0
24	1410	Other Noncurrent Assets	L12	0	0	0	0	0	0	0	0	0	0
25	1438	Deferred Maint & Retirements	L90	0	0	0	0	0	0	0	0	0	0
26	1439	Def Non-Capital Equal Access	Direct	0			0						
27	1500	Other Jurisdictional Assets	L12	0	0	0	0	0	0	0	0	0	0

Plant Date: Average 12/31/2013
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Bluffton Telephone Company
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Attachment #5 - Form 4

PART 69

Ln	Acct	Description	Allocation	Total	Common Line		Switched Access			Special	B&C	IX	WBI
				Interstate	BFP	Pay / Other	Local Sw	Information	Transport	Access			
28	CWC	Cash Working Capital	L12	322,480	162,749	0	28,318	0	140	25,390	0	0	105,883
28a		CWC Disallowed for Corporate Cap	Input 13	(1,691)	(1,691)	0							
29	3100	Depreciation Reserve	L97	18,950,665	8,175,978	0	2,971,583	0	9,556	1,247,558	0	0	6,545,990
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	4,682	2,363	0	411	0	2	369	0	0	1,537
33	3400	Res - Tangible Assets	L31-32	4,682	2,363	0	411	0	2	369	0	0	1,537
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	18,955,347	8,178,341	0	2,971,994	0	9,558	1,247,927	0	0	6,547,527
37	4040	Customer Deposits	L12	28,219	14,242	0	2,478	0	12	2,222	0	0	9,265
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	3,817,862	1,927,039	0	334,765	0	1,652	300,630	0	0	1,253,776
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	15,350,493	9,134,095	0	41,112	0	5,284	1,453,200	0	0	4,716,802
44		Total 2001 Less Associated Res	L18-22, 27 Less 36, 38, 40-42	15,057,923	8,987,279	0	15,272	0	5,156	1,430,032	0	0	4,620,184

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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	3,010,887		3,010,887						
47	2210	Cat 5 - Equal Access	Direct	0		0						
48		Total 2210	L45-47	3,010,887		3,010,887		0			0	0
<u>Central Office Operator Systems - Acct 2220</u>												
2220		Cat 1 - Operator Systems										
49		Intercept Boards	Direct	0		0						
50		Information Boards	Direct	0			0					
51		Service Observing Boards	L54	0		0	0	0			0	0
52		Other Boards (Loc,Toll, TSPS, etc)	Direct	0							0	
53		Total 2220	L49-52	0		0	0	0			0	0
54		Total COE Cats 1-3 (excl Svc Obs)	L45,46,49,50,52	3,010,887		3,010,887	0	0			0	0
<u>Central Office Transmission - Acct 2230</u>												
55	2230	Cat 4.11 - Wdbd Exch Ln xDSL Cir	Direct	8,196,301				0	0		0	8,196,301
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	4,448,819	4,432,265				16,554			
59	2230	Cat 4.21 - IX Cct - Other Co	Direct	0							0	
60	2230	Cat 4.22 - IX Cct - Wdbd	L73	483,493				0	483,493			
61	2230	Cat 4.23 - IX Cct - Other	Alloc 2	70,370		0	0	0	70,370		0	0
62	2230	Cat 4.3 - Host / Remote	L75	14,834				14,834				
63		Total 2230	L55-62	13,213,817	4,432,265	0	0	14,834	570,417		0	8,196,301

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Bluffton Telephone Company
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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				
<u>Cable and Wire Facilities - Acct 2410</u>												
70	2410	Cat 1 - Exch Ln CWF	Direct	12,920,237		12,872,162			48,075			
71	2410	Cat 2.2 - Exch Trk CWF - Toll	Direct	0					0			
72	2410	Cat 2.3 - Exch Trk CWF - Spl	Direct	3,061,781					0		0	3,061,781
73	2410	Cat 2.4 - Exch Trk CWF - Wb	Direct	2,067,899					0	2,067,899		
74	2410	Cat 3 - IX C&WF	Alloc 3	13,221			0	0	0	13,221	0	0
75	2410	Cat 4 - Host / Remote C&WF	Direct	0					0			
76		Total 2410	L70-75	18,063,138		12,872,162	0	0	0	2,129,195	0	3,061,781

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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				
<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	0
81	2310	Information Orig /Term	L8	0	0	0						
82	2410	Cable & Wire Facilities	L9	0	0		0	0	0		0	0
83	Total 2681		L77-82	0	0	0	0	0	0	0	0	0
<u>Deferred Maint & Retirements Acct 1438</u>												
84	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0
85	2210	COE - Switching	L4	0			0		0		0	0
86	2220	COE - Operator Systems	L5	0			0	0	0		0	0
87	2230	COE - Transmission	L6	0	0		0	0	0	0	0	0
88	2310	Information Orig /Term	L8	0	0	0						
89	2410	Cable & Wire Facilities	L9	0	0		0	0	0		0	0
90	Total 1438		L84-89	0	0	0	0	0	0	0	0	0
<u>Accumulated Depreciation - Acct 3100</u>												
91	2110	General Support Facilities	L2+L2a	1,179,618	595,331	0	103,585	0	510	92,876	0	387,316
92	2210	COE - Switching	L4	2,867,998			2,867,998		0		0	0
93	2220	COE - Operator Systems	L5	0			0	0	0		0	0
94	2230	COE - Transmission	L6	8,058,379	2,702,995		0	0	9,046	347,866	0	4,998,472
95	2310	Information Orig /Term	L8	0	0	0						
96	2410	Cable & Wire Facilities	L9	6,844,670	4,877,652		0	0	0	806,816	0	1,160,202
97	Total 3100		L91-96	18,950,665	8,175,978	0	2,971,583	0	9,556	1,247,558	0	6,545,990

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Bluffton Telephone Company
Study No.: 240512

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				
<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
				<hr/>								
104		Total 4100	L98-103	0	0	0	0	0	0	0	0	0
				<hr/> <hr/>								
<u>Net Noncurrent Deferred Operating Income Taxes - Acct 4340</u>												
105	2110	General Support Facilities	L2+L2a	204,041	102,976	0	17,917	0	88	16,065	0	66,995
106	2210	COE - Switching	L4	316,848			316,848		0		0	0
107	2220	COE - Operator Systems	L5	0			0	0	0		0	0
108	2230	COE - Transmission	L6	1,392,989	467,245		0	0	1,564	60,133	0	864,047
109	2310	Information Orig /Term	L8	0	0	0						
110	2410	Cable & Wire Facilities	L9	1,903,984	1,356,818		0	0	0	224,432	0	322,734
				<hr/>								
111		Total 4340	L105-110	3,817,862	1,927,039	0	334,765	0	1,652	300,630	0	1,253,776
				<hr/> <hr/>								
<u>Plant Specific Expenses</u>												
112	6110	Network Support	L12	18,400	9,286	0	1,616	0	8	1,449	0	6,041
113	6120	General Support	L3	246,677	124,493	0	21,661	0	107	19,422	0	80,994
				<hr/>								
114	6210	COE - Switching - Equal Access	Direct	0			0					
115	6210	COE - Switching - All Other	Alloc 6	202,796			202,796		0		0	0
116	6220	COE - Operator Systems	L5	0			0	0	0		0	0
117	6230	COE - Transmission	L6	314,011	105,327		0	0	353	13,555	0	194,776
118		Total COE	L114-117	516,807	105,327		202,796	0	353	13,555	0	194,776
				<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	798,247	568,848		0	0	0	94,093	0	135,306
				<hr/>								
123		Total Plant Specific	L112,113,118,121-122	1,580,131	807,954	0	226,073	0	468	128,519	0	417,117

Plant Date: Average 12/31/2013
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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				
<u>Plant Non-Specific Expenses</u>												
124	6510	Other Prop Plant & Equip	L10	20,436	10,313	0	1,795	0	9	1,609	0	6,710
125	6530	Network Operations	L10	1,097,250	553,761	0	96,352	0	475	86,391	0	360,271
126	6540	Access	Direct	0							0	
126a	6540	Universal Service Assignment	Direct	639,056	639,056							
	6561	<u>Depreciation</u>										
127		Dep - Support Assets	L3	116,699	58,896	0	10,248	0	50	9,188	0	38,317
128		Dep - COE Switching	L4	80,925			80,925		0		0	0
129		Dep - COE Operator	L5	0			0	0	0		0	0
130		Dep - COE Transmission	L6	1,363,503	457,355		0	0	1,531	58,860	0	845,757
131		Dep - IOT	L8	0	0	0				0		
132		Dep - Cable & Wire Facilities	L9	835,161	595,153		0	0	0	98,445	0	141,563
133		Total 6561	L127-132	2,396,288	1,111,404	0	91,173	0	1,581	166,493	0	1,025,637
134	6562	Dep - Prop Held for Future Use	L19	0	0	0	0	0	0	0	0	0
135	6563	Amort - Tangible Assets	L16	5,727	2,891	0	503	0	2	451	0	1,880
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	4,158,757	2,317,425	0	189,823	0	2,067	254,944	0	1,394,498
<u>Customer Operations Expenses</u>												
139	6610	<u>Marketing</u>	L12	635,807	320,879	0	55,832	0	275	50,060	0	208,761
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	0				0				

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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	48,501	41,283	0	7,183		35			
144		Message Tel	Direct	35,239							35,239	
145		Private Line	Direct	6,692							6,692	
146		Total	L143-145	90,432	41,283	0	7,183		35		41,931	
End User Payment and Collection												
147		Message Tel	Direct	51,060							51,060	
148		Private Line	Direct	115							115	
149		EUCL	Direct	13,228	13,228							
150		Total	L147-149	64,403	13,228						51,175	
End User Billing Inquiry												
151		Message Tel	Direct	23,855							23,855	
152		Private Line	Direct	4,138							4,138	
153		EUCL	Direct	0	0							
154		Total	L151-153	27,993	0						27,993	
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	182,828	54,511	0	7,183		35	0	121,099	

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Bluffton Telephone Company
Study No.: 240512

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					Transport
		<u>Cat 2 - Revenue Accounting</u>											
169		Message Processing	Direct	6,349						6,349			
170		OB&C - Expense	Direct	54,685						54,685			
171		Future Use											
172		Future Use											
172		Carrier Access Billing	L11	11,058			1,960	0	10	1,758		7,330	
174		Subscriber Line Charge	Direct	9,650	9,650								
175		Total Category 2	L169-174	81,742	9,650		1,960	0	10	1,758	61,034	7,330	
176		Subtotal Customer Services	L140-142,168,175	264,570	64,161	0	9,143	0	45	1,758	182,133	0	7,330
		<u>Category 3 - Other Commercial</u>											
177		Total Category 3	L176	63,137	15,311	0	2,182	0	11	420	43,464	0	1,749
178		Total Customer Services	L176-177	327,707	79,472	0	11,325	0	56	2,178	225,597	0	9,079
179		Total Customer Operations	L139,178	963,514	400,351	0	67,157	0	331	52,238	225,597	0	217,840
180		Total Big Three Expenses	L123-126,179 (less L114)	4,300,387	2,411,435	0	391,377	0	1,283	268,757	225,597	0	1,001,938
180a		Total Big Three Expenses - Modified	L180 Less 112, 113, 139, 143, 158, 162, 166, 177	3,287,865	1,900,183	0	302,903	0	847	197,406	182,133	0	704,393
<u>Corporate Operations Expenses</u>													
181	6710	Executive & Planning	L180	0	0	0	0	0	0	0	0	0	0
182	6720	General & Administrative	L180	977,162	547,941	0	88,931	0	292	61,069	51,262	0	227,667
182a		Disallowed Corp Operations Exp	L180	(41,155)	(41,155)	0							
183		Total Corporate Operations	L181-182	936,007	506,786	0	88,931	0	292	61,069	51,262	0	227,667
184		Total Operating Expenses	L123,138,179,183	7,638,409	4,032,516	0	571,984	0	3,158	496,770	276,859	0	2,257,122
<u>Operating Taxes</u>													
185	7100	Other Operating Income Exp	L18	0	0	0	0	0	0	0	0	0	0
186	7240	Ad Valorem Taxes	L12	498,623	251,646	0	43,785	0	216	39,258	0	0	163,718
187	7370	Special Charges	L12	0	0	0	0	0	0	0	0	0	0
188		Total Operating Exp & Taxes	L184-187	8,137,032	4,284,162	0	615,769	0	3,374	536,028	276,859	0	2,420,840

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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	0	0	0	0	0	0	0	0	0
200	7540	Interest On Customer Dep	L12	580	293	0	51	0	0	46	0	190
<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	8,137,612	4,284,455	0	615,820	0	3,374	536,074	276,859	2,421,030

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	183,610	42,079	28,889	0	0	24,608	0	418	0	0	87,616
2		General Support	L10	5,031,812	1,153,165	791,707	0	0	674,392	0	11,460	0	0	2,401,088
2a		General Purpose Computer	L10	0	0	0	0	0	0	0	0	0	0	0
3	2110	Land & General Support	L1-2	5,215,422	1,195,244	820,596	0	0	699,000	0	11,878	0	0	2,488,704
4	2210	COE - Switching	L45	4,739,513	3,010,887		0		162,833		2,767		0	1,563,026
5	2220	COE - Operator Systems	L50	0	0		0		0		0		0	0
6	2230	COE - Transmission	L60	26,795,146	4,447,099	8,766,718	0	0	3,006,228	0	51,084	0	0	10,524,017
7		Total COE	L4-6	31,534,659	7,457,986	8,766,718	0	0	3,169,061	0	53,851	0	0	12,087,043
8	2310	Information Orig /Term	L66	0	0		0		0		0		0	0
9	2410	Cable & Wire Facilities	L74	57,175,520	12,872,162	5,190,976	0	0	8,720,375	0	148,184	0	0	30,243,823
10		Total COE, IOT & C&WF	L7-9	88,710,179	20,330,148	13,957,694	0	0	11,889,436	0	202,035	0	0	42,330,866
11	2680	Capital Leases	L81	0	0	0	0	0	0	0	0	0	0	0
12	2680	Leasehold Improvements	L88	187,943	43,072	29,571	0	0	25,189	0	428	0	0	89,683
13	2680	Amortizable Tangibles	L11-12	187,943	43,072	29,571	0	0	25,189	0	428	0	0	89,683
14	2690	Intangibles	L40	0	0	0	0	0	0	0	0	0	0	0
15	2001	Plant In Service	L3, 10, 13, 14	94,113,544	21,568,464	14,807,861	0	0	12,613,625	0	214,341	0	0	44,909,253
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	531,959	121,912	83,699	0	0	71,296	0	1,212	0	0	253,840
18	2005	Plant Acquisition Adjustment	L15	0	0	0	0	0	0	0	0	0	0	0
19	1220	Material & Supplies	L9	3,954,099	890,203	358,993	0	0	603,077	0	10,248	0	0	2,091,578
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	765,609	236,618	85,862	0	0	87,954	22	20,752	51	0	334,350

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26	3100	Depreciation Reserve	L102	45,572,938	11,157,117	7,793,548	0	0	5,701,889	0	96,891	0	0	20,823,493
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	12,112	2,776	1,906	0	0	1,623	0	28	0	0	5,779
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	45,585,050	11,159,893	7,795,454	0	0	5,703,512	0	96,919	0	0	20,829,272
33	4040	Customer Deposits	L15	73,008	16,732	11,487	0	0	9,785	0	166	0	0	34,838
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	9,878,089	2,263,456	1,554,406	0	0	1,323,992	0	22,498	0	0	4,713,737
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	43,829,064	9,377,116	5,975,068	0	0	6,338,663	22	126,970	51	0	22,011,174
40		Total 2001 Less 2690	L 3, 10, 13	94,113,544	21,568,464	14,807,861	0	0	12,613,625	0	214,341	0	0	44,909,253
41		Total 2001 Less Associated Res	L15-19,24 Less L32,34 36-38	43,136,463	9,157,230	5,900,693	0	0	6,260,494	0	106,384	0	0	21,711,662

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Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Central Office Switching - Acct 2210</u>														
42	2210	Cat 2 - Tandem Switching	Alloc 2	0	0		0		0		0		0	0
43	2210	Cat 3 - Local Switching	Alloc 3	4,739,513	3,010,887		0		162,833		2,767		0	1,563,026
44	2210	Cat 5 - Equal Access	Alloc 13	0	0		0		0		0			0
45		Total 2210	L42-44	4,739,513	3,010,887		0		162,833		2,767		0	1,563,026
<u>Central Office Operator Systems - Acct 2220</u>														
2220		Cat 1 - Operator Systems												
46		Intercept Boards	Alloc 24	0	0		0		0		0		0	0
47		Information Boards	Alloc 47	0	0		0		0		0		0	0
48		Service Observing Boards	Alloc 67	0	0		0		0		0		0	0
49		Other Boards	Alloc 1	0	0		0		0		0		0	0
50		Total 2220	L46-49	0	0		0		0		0		0	0
<u>Central Office Transmission - Acct 2230</u>														
51	2230	Cat 4.11 - Wdbd Exch Ln xDSL	Alloc 4	8,196,301		8,196,301		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	17,769,959	4,432,265	16,554	0	0	3,002,683	0	51,024	0	0	10,267,433
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	578,689	0	483,493	0	0	0	0	0	0	0	95,196
58	2230	Cat 4.23 - IX Cct - Other	Alloc 11	203,290	0	70,370	0	0	0	0	0	0	0	132,920
59	2230	Cat 4.3 - Host Remote	Alloc 12	46,907	14,834		0		3,545		60		0	28,468
60		Total 2230	L51-59	26,795,146	4,447,099	8,766,718	0	0	3,006,228	0	51,084	0	0	10,524,017

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<u>Information Origination / Termination - Acct 2310</u>														
61	2351	Cat 1 - Pub Tel (Less Coinless)	Alloc 14	0	0		0		0		0		0	0
62	2351	Cat 1 - Pub Tel (Coinless)	Alloc 15	0	0		0		0		0		0	0
63	2362	Cat 1 - Other Terminal Equip	Alloc 14	0	0		0		0		0		0	0
64		Total Category 1	L61-63	0	0		0		0		0		0	0
65		Cat 2 - Customer Premise	Alloc 16	0					0		0		0	0
66		Total 2310	L64-65	0	0		0		0		0		0	0
<u>Cable and Wire Facilities - Acct 2410</u>														
67	2410	Cat 1 - Exch Ln CWF	Alloc 17	51,607,421	12,872,162	48,075	0	0	8,720,375	0	148,184	0	0	29,818,625
68	2410	Cat 2.1 - Exch Trk CWF - EAS	Alloc 5	0									0	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	3,061,781		3,061,781		0		0		0		0
71	2410	Cat 2.4 - Exch Trk CWF - Wb	Alloc 10	2,475,052	0	2,067,899	0	0	0	0	0	0	0	407,153
72	2410	Cat 3 - IX C&WF	Alloc 18	31,266	0	13,221	0	0	0	0	0	0	0	18,045
73	2410	Cat 4 - Host / Remote C&WF	Alloc 12	0	0		0		0		0		0	0
74		Total 2410	L67-73	57,175,520	12,872,162	5,190,976	0	0	8,720,375	0	148,184	0	0	30,243,823

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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	187,943	43,072	29,571	0	0	25,189	0	428	0	0	89,683
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	187,943	43,072	29,571	0	0	25,189	0	428	0	0	89,683
<u>Deferred Maint & Retirements Acct 1438</u>														
89	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
90	2210	COE - Switching	L4	0	0		0		0		0		0	0
91	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
92	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
93	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
94	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
95	Total	1438	L89-94	0	0	0	0	0	0	0	0	0	0	0

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Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Accumulated Depreciation - Acct 3100</u>														
96	2110	General Support Facilities	L3	3,051,930	699,426	480,192	0	0	409,037	0	6,951	0	0	1,456,324
97	2210	COE - Switching	L4	4,514,588	2,867,998		0		155,105		2,636		0	1,488,849
98	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
99	2230	COE - Transmission	L6	16,340,883	2,712,041	5,346,338	0	0	1,833,333	0	31,153	0	0	6,418,018
100	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
101	2410	Cable & Wire Facilities	L9	21,665,537	4,877,652	1,967,018	0	0	3,304,414	0	56,151	0	0	11,460,302
102	Total 3100		L96-101	45,572,938	11,157,117	7,793,548	0	0	5,701,889	0	96,891	0	0	20,823,493
<u>Net Current Deferred Operating Income Taxes - Acct 4100</u>														
103	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
104	2210	COE - Switching	L4	0	0		0		0		0		0	0
105	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
106	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
107	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
108	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
109	Total 4100		L103-108	0	0	0	0	0	0	0	0	0	0	0
<u>Net Noncurrent Deferred Operating Income Taxes - Acct 4340</u>														
110	2110	General Support Facilities	L3	527,899	120,981	83,060	0	0	70,752	0	1,202	0	0	251,904
111	2210	COE - Switching	L4	498,758	316,848		0		17,136		291		0	164,483
112	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
113	2230	COE - Transmission	L6	2,824,722	468,809	924,180	0	0	316,914	0	5,385	0	0	1,109,434
114	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
115	2410	Cable & Wire Facilities	L9	6,026,710	1,356,818	547,166	0	0	919,190	0	15,620	0	0	3,187,916
116	Total 4340		L110-115	9,878,089	2,263,456	1,554,406	0	0	1,323,992	0	22,498	0	0	4,713,737

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<u>Plant Specific Expenses</u>														
117	6110	Network Support	L3	47,604	10,910	7,490	0	0	6,380	0	108	0	0	22,716
118	6120	General Support	L3	638,207	146,261	100,416	0	0	85,536	0	1,454	0	0	304,540
119	6210	COE - Switching - Eq. Access	Alloc 13	0	0		0		0		0			0
120	6210	COE - Switching - All Other	L7	394,158	93,219	109,577	0	0	39,611	0	673	0	0	151,078
121	6220	COE - Operator Systems	L7	0	0	0	0	0	0	0	0	0	0	0
122	6230	COE - Transmission	L7	610,319	144,341	169,670	0	0	61,334	0	1,042	0	0	233,932
123		Total COE	L119-122	1,004,477	237,560	279,247	0	0	100,945	0	1,715	0	0	385,010
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	2,526,704	568,847	229,400	0	0	385,371	0	6,549	0	0	1,336,537
128		Total Plant Specific	L117,118,123,126-127	4,216,992	963,578	616,553	0	0	578,232	0	9,826	0	0	2,048,803

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Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
Plant Non-Specific Expenses														
129	6510	Other Prop Plant & Equip	L15	52,872	12,117	8,319	0	0	7,086	0	120	0	0	25,230
130	6530	Network Operations	L10	2,838,829	650,588	446,662	0	0	380,476	0	6,465	0	0	1,354,638
131	6540	Access	Alloc 20	296,247	0	0	0	0	0	0	296,247	0	0	0
131a	6540	Universal Service Assignment	Alloc 35	639,056	639,056		0		0		0			
	6561	<u>Depreciation</u>												
132		Dep - Support Assets	L3	301,926	69,194	47,505	0	0	40,466	0	688	0	0	144,073
133		Dep - COE Switching	L4	127,386	80,925		0		4,377		74		0	42,010
134		Dep - COE Operator	L5	0	0		0		0		0		0	0
135		Dep - COE Transmission	L6	2,764,927	458,886	904,617	0	0	310,205	0	5,271	0	0	1,085,948
136		Dep - IOT	L8	0	0		0		0		0		0	0
137		Dep - Cable & Wire Facilities	L9	2,643,547	595,153	240,008	0	0	403,192	0	6,851	0	0	1,398,343
138		Total 6561	L132-137	5,837,786	1,204,158	1,192,130	0	0	758,240	0	12,884	0	0	2,670,374
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	14,818	3,396	2,331	0	0	1,986	0	34	0	0	7,071
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	9,679,608	2,509,315	1,649,442	0	0	1,147,788	0	315,750	0	0	4,057,313
Customer Operations Expenses														
144	6610	Marketing	Alloc 43	1,289,358	635,807	0	0	0	114,638	0	911	0	0	538,002
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	0	0		0		0		0		0	0
150		Foreign	Alloc 25	0	0		0		0		0		0	0
151		Total 6622	L147-150	0	0	0	0	0	0	0	0	0	0	0

Plant Date: Average 12/31/2013
Expense Date: 12 Mo. Ending 12/31/2013

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
6623 Commercial Operations														
<u>Cat 1 - Local Business Office</u>														
		End User service order processing												
152		Presubscription	Alloc 26	48,501	48,501									0
153		Directory Advertising	Alloc 27	558										558
154		All other	Alloc 28	202,703	35,239	6,692	0	0	0	315	0	716		159,741
155		End User payment & collection	Alloc 21	159,691	64,288	115	0	0	11,049	0	2,165	0		82,074
156		End User billing inquiry	Alloc 30	81,422	23,855	4,138	0	0	0	0	0	0		53,429
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	492,875	171,883	10,945	0	0	11,049	315	2,165	716	0	295,802
<u>Cat 2 - Revenue Accounting</u>														
162		Message Processing	Alloc 36	8,777	6,349		0		2,026		402		0	0
163		OB&C - Expense	Alloc 38	183,354	54,685		0		32,167		32,167		0	64,335
164		Future Use												
165		Future Use												
166		Future Use												
167		Carrier Access Billing	Alloc 44	22,118	11,058		0		5,530		5,530			0
168		Subscriber Line Charge	Alloc 29	9,650	9,650		0		0		0			0
169		Total Category 2	L162-168	223,899	81,742	0	0	0	39,723	0	38,099	0	0	64,335
170		Subtotal Categories 1 & 2	L161,169	716,774	253,625	10,945	0	0	50,772	315	40,264	716	0	360,137

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Category 3 - Other Commercial</u>														
171		Telcom Relay Service	Alloc 45	63,137	63,137		0		0		0			0
172		Other	L170	0	0	0	0	0	0	0	0	0	0	0
173		Total Commercial Operations	L170-172	779,911	316,762	10,945	0	0	50,772	315	40,264	716	0	360,137
174		Total Customer Operations	L144-146,151,173	2,069,269	952,569	10,945	0	0	165,410	315	41,175	716	0	898,139
175		Total Big Three Expenses	L123,126-127,130,174 (less L119)	8,439,279	2,409,564	966,254	0	0	1,032,202	315	55,904	716	0	3,974,324
<u>Corporate Operations Expenses</u>														
176	6710	Executive & Planning	L175	0	0	0	0	0	0	0	0	0	0	0
	6720	General & Administrative												
177		Other Direct	Alloc 46	69,547	69,547	0	0	0	0	0	0	0	0	0
178		Direct to EAS	Alloc 31	0									0	0
179		Other	L175	2,268,965	647,830	259,785	0	0	277,515	85	15,030	193	0	1,068,527
180		Total 6720	L177-179	2,338,512	717,377	259,785	0	0	277,515	85	15,030	193	0	1,068,527
181		Total Corporate Operations	L176,180	2,338,512	717,377	259,785	0	0	277,515	85	15,030	193	0	1,068,527
182		Total Operating Expenses	L128,143,174,181	18,304,381	5,142,839	2,536,725	0	0	2,168,945	400	381,781	909	0	8,072,782
<u>Operating Taxes</u>														
183	183	7100	Other Operating	0	0	0	0	0	0	0	0	0	0	0
184	7240	Ad Valorem Taxes - Allocated	L15	1,243,633	285,009	195,674	0	0	166,679	0	2,832	0	0	593,439
185	7240	Ad Valorem Taxes - Direct	Alloc 40	17,940	17,940	0	0	0	0	0	0	0	0	0
186		Total 7240	L183-185	1,261,573	302,949	195,674	0	0	166,679	0	2,832	0	0	593,439
187	7370	Special Charges	L181	0	0	0	0	0	0	0	0	0	0	0
188		Total Operating Exp & Taxes	L182,186,187	19,565,954	5,445,788	2,732,399	0	0	2,335,624	400	384,613	909	0	8,666,221
189		Total Operating Exp & Taxes (Less Depreciation)	L188 Less 138-142	13,713,350	4,238,234	1,537,938	0	0	1,575,398	400	371,695	909	0	5,988,776

Plant Date: Average 12/31/2013
Expense Date: 12 Mo. Ending 12/31/2013

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
<u>Tax Adjustments</u>														
190	7210	Investment Tax Credits	L15	0	0	0	0	0	0	0	0	0	0	0
191		TRA-86 Amortization	L15											
192		Total	L190-191	0	0	0	0	0	0	0	0	0	0	0
193	7340	AFUDC	L17	0	0	0	0	0	0	0	0	0	0	0
194		FIT Adjustments - Addbacks	L15	0	0	0	0	0	0	0	0	0	0	0
195		FIT Adjustments - Deductions	L15	0	0	0	0	0	0	0	0	0	0	0
196		Total FIT Adjustments	L194-195	0	0	0	0	0	0	0	0	0	0	0
197		SIT Adjustments - Addbacks	L15	0	0	0	0	0	0	0	0	0	0	0
198		SIT Adjustments - Deductions	L15	0	0	0	0	0	0	0	0	0	0	0
199		Total SIT Adjustments	L197-198	0	0	0	0	0	0	0	0	0	0	0
200	7500	Fixed Charges	L41	0	0	0	0	0	0	0	0	0	0	0
201	7540	Interest On Customer Dep	L41	1,663	353	227	0	0	241	0	4	0	0	838
<u>Rent Revenues Account 5240</u>														
202	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
203	2210	COE - Switching	L4	0	0		0		0		0		0	0
204	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
205	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
206	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
207	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
208		Total 5240	L202-207	0	0	0	0	0	0	0	0	0	0	0
209		Total Operating Exp & Taxes (Including 7540 / Net of 5240)	L188+201 Less 208	19,567,617	5,446,141	2,732,626	0	0	2,335,865	400	384,617	909	0	8,667,059

Plant Date: Average 12/31/2013
Expense Date: 12 Mo. Ending 12/31/2013

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	18,249	18,207	17	0	0	0	25	42
2 Circuits	26	0	9	0	0	0	17	26
3 Circuit Miles	1,017.89	0.00	430.41	0.00	0.00	0.00	587.48	1,017.89
4 Wideband Channels	462	0	386	0	0	0	76	462
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	0
14 Marketing Billing	489,592	241,427	0	0	0	43,530	0	346	0	0	204,289
15 OB&C Expense	183,354	54,685		0		32,167		32,167		0	64,335

FIXED CHARGES / TAXES

	Total Company
16 Account 7210 - Amort of Inv Tax Credit	0
17 Account 7340 - AFUDC	0
18 Account 7500 - Fixed Charges	0
19 Account 7540 - Interest on Customer Deposits	1,663
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	0.000000

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 1, 2014 INTERSTATE TARIFF FILING

1. Projected Special Access Service Revenue (Per Tab 2 Excel Column F - Bottom of Spreadsheet)	\$1,052,397
2. Total Annual Interstate Special Access Revenue Requirement (Per Attachment 1 Special Access Column Line 30) (Excludes DSL as this is Non-Tariff)	\$1,052,395
3. Variance (Line 2 - Line 1) Due to rounding	(\$2)
4. Increase (Decrease) in Special Access Revenue as of Result of New Rates and Demand (Per Tab 2 Excel Column G - Bottom of Spreadsheet)	\$32,730

**BLUFFTON TELEPHONE COMPANY
SPECIAL ACCESS SERVICE REVENUE
JULY 1, 2014 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	24.00	\$47.00	\$1,128.00	\$48.51	\$1,164.24	\$36.24
SPECIAL VOICE CHANNEL MILEAGE FACILITY	31.60	\$2.09	\$66.04	\$2.16	\$68.26	\$2.21
SPECIAL VOICE CHANNEL MILEAGE TERMINATION	24.00	\$21.03	\$504.72	\$21.71	\$521.04	\$16.32
SPECIAL VOICE SELECTIVE SIGNALING	24.00	\$4.41	\$105.84	\$4.55	\$109.20	\$3.36
SPL DIGITAL DATA CHAN TERM 56.0 KBPS MO.	19.20	\$54.21	\$1,040.83	\$55.95	\$1,074.24	\$33.41
SPL DIGITAL DATA CHAN TERM 64.0 KBPS MO.	48.00	\$54.21	\$2,602.08	\$55.95	\$2,685.60	\$83.52
SPL DIG DATA CHAN MILE FACILITY 9.6 KBPS MO.	4.40	\$1.77	\$7.79	\$1.83	\$8.05	\$0.26
SPL DIG DATA CHAN MILE FACILITY 56.0 KBPS MO.	26.00	\$2.82	\$73.32	\$2.91	\$75.66	\$2.34
SPL DIG DATA CHAN MILE FACILITY 64.0 KBPS MO.	21.80	\$2.82	\$61.48	\$2.91	\$63.44	\$1.96
SPL DIG DATA CHAN MILEAGE TERM 9.6 KBPS MO.	11.00	\$19.98	\$219.78	\$20.62	\$226.82	\$7.04
SPL DIG DATA CHAN MILEAGE TERM 56.0 KBPS MO.	11.20	\$28.29	\$316.85	\$29.20	\$327.04	\$10.19
SPL DIG DATA CHAN MILEAGE TERM 64.0 KBPS MO.	48.00	\$28.29	\$1,357.92	\$29.20	\$1,401.60	\$43.68
SPL HIGH CAP CHAN TERM 1.544 MBPS MO.	3,619.92	\$125.78	\$455,313.16	\$129.82	\$469,937.62	\$14,624.46
SPL HIGH CAP CHAN MILE FACILITY 1.544 MBPS MO.	3,383.46	\$13.62	\$46,082.70	\$14.06	\$47,571.42	\$1,488.72
SPL HIGH CAP CHAN MILE TERM 1.544 MBPS MO.	3,711.57	\$67.14	\$249,194.47	\$69.29	\$257,174.34	\$7,979.86
SPL HIGH CAP CHAN TERM 44.736 MBPS MO.	60.60	\$1,459.05	\$88,418.43	\$1,505.88	\$91,256.33	\$2,837.90
SPL HIGH CAP CHAN MILE FACILITY 44.736 MBPS MO.	40.80	\$82.90	\$3,382.32	\$85.56	\$3,490.85	\$108.53
SPL HIGH CAP CHAN MILE TERM 44.736 MBPS MO.	60.60	\$373.97	\$22,662.58	\$385.97	\$23,389.78	\$727.20
SPL HIGH CAP CHAN TERM 155.52 MBPS MO.	22.80	\$2,764.67	\$63,034.48	\$2,853.41	\$65,057.75	\$2,023.27
SPL HIGH CAP CHAN MILE FACILITY 155.52 MBPS MO.	7.28	\$161.27	\$1,173.40	\$166.45	\$1,211.09	\$37.69
SPL HIGH CAP CHAN MILE TERM 155.52 MBPS MO.	19.36	\$737.25	\$14,273.16	\$760.91	\$14,731.22	\$458.06
SPL HIGH CAP CHAN TERM 622.08 MBPS MO.	12.00	\$4,147.01	\$49,764.12	\$4,280.12	\$51,361.44	\$1,597.32
SPL HIGH CAP CHAN MILE FACILITY 622.08 MBPS MO.	10.34	\$202.74	\$2,096.33	\$209.25	\$2,163.65	\$67.31
SPL HIGH CAP CHAN MILE TERM 622.08 MBPS MO.	10.12	\$1,658.80	\$16,787.06	\$1,712.04	\$17,325.84	\$538.79
TOTAL SPECIAL ACCESS REVENUE			\$1,019,666.86		\$1,052,396.51	\$32,729.66