

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

Home Telephone ILEC, LLC
Study No.: 240527

Attachment #1 - Form 1

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

	Source	Common Line	Local Switching	Traffic Sensitive Information	Transport	Special Access	WBI	Total Access	Total Company
1. Plant in Service	Part 69, Form 1, Ln 18	18,399,278	2,077,625	0	745,779	7,084,365	11,032,948	39,339,995	102,886,546
2. Plant Under Construction	Part 69, Form 1, Ln 20	218,953	24,724	0	8,875	84,304	131,293	468,149	1,224,358
3. Net Investment	Part 69, Form 2, Ln 43	3,064,137	421,777	0	173,103	1,499,039	2,734,375	7,892,431	19,075,935
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)	344,715	47,450	0	19,474	168,642	307,617	887,898	
6. AFUDC	Part 69, Form 10, Ln 192	0	0	0	0	0	0	0	0
7. Net Return	(Lines 5 - 6)	344,715	47,450	0	19,474	168,642	307,617	887,898	
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)	344,715	47,450	0	19,474	168,642	307,617	887,898	
12. Federal Income Tax @ 51.51515%		177,580	24,444	0	10,032	86,876	158,469	457,402	
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)	522,295	71,894	0	29,506	255,518	466,086	1,345,300	
15. State Income Tax @ 5.23160%		27,324	3,761	0	1,544	13,368	24,384	70,381	
16. Return + FIT + SIT	(Lines 5-9+12+15-6)	549,619	75,655	0	31,050	268,886	490,470	1,415,681	
17. Expenses and Taxes	Part 69, Form 10, Ln 208	3,398,769	738,224	1,905	213,055	1,170,930	1,832,868	7,355,751	20,609,791
18. Subtotal	(Lines 16+17)	3,948,388	813,879	1,905	244,105	1,439,816	2,323,338	8,771,432	
19. Gross Receipts Tax @ 0.00000%		0	0	0	0	0	0	0	
20. Subtotal	(Line 18+19)	3,948,388	813,879	1,905	244,105	1,439,816	2,323,338	8,771,431	
21. Psc Fee @ 0.00000%		0	0	0	0	0	0	0	
22. Total Revenue Requirement	(Lines 16+17+19+21)	3,948,388	813,879	1,905	244,105	1,439,816	2,323,338	8,771,431	

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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)	3,948,388	813,879	1,905	244,105	1,439,816	2,323,338	8,771,431	
23. No longer applicable									
24. Total Revenue Requirement Subject to MAG Adjustments (Line 22 + Line 23)		3,948,388	813,879	1,905	244,105	1,439,816	2,323,338	8,771,431	
25. Adjustment for Line Port Re-allocation	Frozen Amt	168,306	(168,306)					0	
26. No longer applicable								0	
27. TIC Revenues for 12 Months Ending 6/30/01					(20,853)			(20,853)	
28. Subtotal		4,116,694	645,573	1,905	223,252	1,439,816	2,323,338	8,750,578	
29. Frozen TIC Revenue		12,154	1,035	7	712	3,171	3,774	20,853	
30. Total Revised Revenue Requirement With MAG Adjustments (Line 22 + 25 + 27 +29)		4,128,848	646,608	1,912	223,964	1,442,987	2,327,112	8,771,431	
31. Total Annual Expense Adjustment for DME (Line 25 + 27 +29)		180,460	-----	(187,405)	-----	3,171	3,774		
32. Total Monthly Expense Adjustment for DME (Line 31 / 12)		15,038		(15,617)		264	315		

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Home Telephone ILEC, LLC
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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	310,828	145,375	0	16,415	0	5,892	55,974		0	87,172
2		General Support	L10	5,004,036	2,340,383	0	264,273	0	94,863	901,129		0	1,403,388
2a		General Purpose Computer	L180a	952,987	404,237	0	45,646	0	16,385	155,646	88,676	0	242,397
3	2110	Land & General Support	L1-2	6,267,851	2,889,995	0	326,334	0	117,140	1,112,749	88,676	0	1,732,957
4	2210	COE - Switching	L48	1,747,253			1,747,253		0			0	0
5	2220	COE - Operator Systems	L53	0			0	0	0			0	0
6	2230	COE - Transmission	L63	15,889,574	3,393,849		0	0	486,081	3,581,074		0	8,428,570
7		Total COE	L4-6	17,636,827	3,393,849		1,747,253	0	486,081	3,581,074		0	8,428,570
8	2310	Information Orig/Term	L69	0	0	0							
9	2410	Cable & Wire Facilities	L76	15,447,531	12,079,673		0	0	141,108	2,376,773		0	849,977
10		Total COE, IOT & C&WF	L7-9	33,084,358	15,473,522	0	1,747,253	0	627,189	5,957,847		0	9,278,547
11		COE, IOT & C&WF (excl CL,B&C,IX)	L10 Less CL,B&C,IX	17,610,836			1,747,253	0	627,189	5,957,847			9,278,547
12		Total GSF, COE, IOT, C&WF	L3,10	39,352,209	18,363,517	0	2,073,587	0	744,329	7,070,596	88,676	0	11,011,504
13		GSF, COE, IOT, C&WF (CL, LS, TR only)	L12 Less Inf, Spl, B&C, IX	21,181,433	18,363,517	0	2,073,587		744,329				
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	76,635	35,761	0	4,038	0	1,450	13,769	173	0	21,444
18	2001	Plant In Service	L3,10,16,17	39,428,844	18,399,278	0	2,077,625	0	745,779	7,084,365	88,849	0	11,032,948
19	2002	Prop Held For Future Use	L18	0	0	0	0	0	0	0	0	0	0
20	2003	Plant Under Construction	L18	469,206	218,953	0	24,724	0	8,875	84,304	1,057	0	131,293
21	2005	Plant Acquisition Adjustment	L18	0	0	0	0	0	0	0	0	0	0
22	1220	Material & Supplies	L12	312,096	145,639	0	16,445	0	5,903	56,076	703	0	87,330
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	209,795	97,899	0	11,055	0	3,968	37,695	473	0	58,705
28a		CWC Disallowed for Corporate Cap	Input 13	(910)	(910)	0							
29	3100	Depreciation Reserve	L97	31,532,009	15,339,644	0	1,656,460	0	572,900	5,587,441	73,656	0	8,301,908
30	3200	Res - Prop Held for Future Use	L12	0	0	0	0	0	0	0	0	0	0
31	3410	Res - Capital Leases	L14	0	0	0	0	0	0	0	0	0	0
32	3420	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	31,532,009	15,339,644	0	1,656,460	0	572,900	5,587,441	73,656	0	8,301,908
37	4040	Customer Deposits	L12	0	0	0	0	0	0	0	0	0	0
38	4100	Current Deferred Op Taxes	L104	0	0	0	0	0	0	0	0	0	0
39	4310	Other Long Term Liabilities	L12	182,968	85,381	0	9,641	0	3,461	32,875	412	0	51,198
40	4340	Non-Current Def Oper Taxes	L111	796,437	371,697	0	41,971	0	15,061	143,085	1,828	0	222,795
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	L18-28a Less L36-42	7,907,617	3,064,137	0	421,777	0	173,103	1,499,039	15,186	0	2,734,375

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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				
44		Total 2001 Less Associated Res	L18-22, 27 Less 36, 38, 40-42	7,881,700	3,052,529	0	420,363	0	172,596	1,494,219	15,125	0	2,726,868
<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	1,747,253			1,747,253						
47	2210	Cat 5 - Equal Access	Direct	0			0						
48		Total 2210	L45-47	1,747,253			1,747,253		0			0	0

Central Office Operator Systems - Acct 2220

2220		Cat 1 - Operator Systems											
49		Intercept Boards	Direct	0			0						
50		Information Boards	Direct	0				0					
51		Service Observing Boards	L54	0			0	0	0			0	0
52		Other Boards (Loc,Toll, TSPS, etc)	Direct	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	1,747,253			1,747,253	0	0			0	0

Central Office Transmission - Acct 2230

55	2230	Cat 4.11 - Wdbd Exch Ln xDSL Cir	Direct	8,428,570					0	0		0	8,428,570
56	2230	Cat 4.122 - Exch Trunk Toll	L71	0					0				
57	2230	Cat 4.123 - Exch Trunk Spl	L72	0						0			
58	2230	Cat 4.13 - Exch Ln Circuit	L70	3,431,772	3,393,849					37,923			
59	2230	Cat 4.21 - IX Cct - Other Co	Direct	0								0	
60	2230	Cat 4.22 - IX Cct - Wdbd	L73	3,524,097					0	3,524,097			
61	2230	Cat 4.23 - IX Cct - Other	Alloc 2	452,483			0	0	433,429	19,054		0	0
62	2230	Cat 4.3 - Host / Remote	L75	52,652					52,652				

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PART 69

Ln	Acct	Description	Allocation	Total	Common Line		Switched Access		Special	B&C	IX	WBI
				Interstate	BFP	Pay / Other	Local Sw	Information	Transport			
63		Total 2230	L55-62	15,889,574	3,393,849		0	0	486,081	3,581,074	0	8,428,570
<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		

Cable and Wire Facilities - Acct 2410

70	2410	Cat 1 - Exch Ln CWF	Direct	12,214,650	12,079,673					134,977		
71	2410	Cat 2.2 - Exch Trk CWF - Toll	Direct	0				0				
72	2410	Cat 2.3 - Exch Trk CWF - Spl	Direct	849,977						0	0	849,977
73	2410	Cat 2.4 - Exch Trk CWF - Wb	Direct	2,229,500				0		2,229,500		
74	2410	Cat 3 - IX C&WF	Alloc 3	150,085			0	0	137,789	12,296	0	0
75	2410	Cat 4 - Host / Remote C&WF	Direct	3,319					3,319			

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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			
76		Total 2410	L70-75	15,447,531	12,079,673		0	0	141,108	2,376,773		0	849,977
<u>Tangible Assets - Capital Leases - Acct 2680</u>													
77	2110	General Support Facilities	L3	0	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	0
83		Total 2681	L77-82	0	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	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	0
90		Total 1438	L84-89	0	0	0	0	0	0	0	0	0	0
<u>Accumulated Depreciation - Acct 3100</u>													
91	2110	General Support Facilities	L2+L2a	4,948,049	2,279,750	0	257,426	0	92,405	877,783	73,656	0	1,367,029
92	2210	COE - Switching	L4	1,399,034			1,399,034		0			0	0
93	2220	COE - Operator Systems	L5	0			0	0	0			0	0
94	2230	COE - Transmission	L6	11,671,954	2,493,009		0	0	357,059	2,630,538		0	6,191,348
95	2310	Information Orig /Term	L8	0	0	0							
96	2410	Cable & Wire Facilities	L9	13,512,972	10,566,885		0	0	123,436	2,079,120		0	743,531

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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			
97		Total 3100	L91-96	31,532,009	15,339,644	0	1,656,460	0	572,900	5,587,441	73,656	0	8,301,908
<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	0
99	2210	COE - Switching	L4	0			0		0			0	0
100	2220	COE - Operator Systems	L5	0			0	0	0			0	0
101	2230	COE - Transmission	L6	0	0		0	0	0	0		0	0
102	2310	Information Orig /Term	L8	0	0	0							
103	2410	Cable & Wire Facilities	L9	0	0		0	0	0	0		0	0
104		Total 4100	L98-103	0	0	0	0	0	0	0	0	0	0
<u>Net Noncurrent Deferred Operating Income Taxes - Acct 4340</u>													
105	2110	General Support Facilities	L2+L2a	122,780	56,569	0	6,388	0	2,293	21,781	1,828	0	33,921
106	2210	COE - Switching	L4	35,583			35,583		0			0	0
107	2220	COE - Operator Systems	L5	0			0	0	0			0	0
108	2230	COE - Transmission	L6	323,427	69,080		0	0	9,894	72,892		0	171,561
109	2310	Information Orig /Term	L8	0	0	0							
110	2410	Cable & Wire Facilities	L9	314,647	246,048		0	0	2,874	48,412		0	17,313
111		Total 4340	L105-110	796,437	371,697	0	41,971	0	15,061	143,085	1,828	0	222,795
<u>Plant Specific Expenses</u>													
112	6110	Network Support	L12	(49,819)	(23,249)	0	(2,625)	0	(942)	(8,951)	(112)	0	(13,940)
113	6120	General Support	L3	1,027,276	473,658	0	53,485	0	19,199	182,375	14,534	0	284,025
114	6210	COE - Switching - Equal Access	Direct	0			0						
115	6210	COE - Switching - All Other	Alloc 6	476,017			407,555		68,462			0	0
116	6220	COE - Operator Systems	L5	0			0	0	0			0	0
117	6230	COE - Transmission	L6	531,749	113,576		0	0	16,267	119,842		0	282,064
118		Total COE	L114-117	1,007,766	113,576		407,555	0	84,729	119,842		0	282,064
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	416,897	326,006		0	0	3,808	64,144		0	22,939

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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			
123		Total Plant Specific	L112,113,118,121-122	2,402,120	889,991	0	458,415	0	106,794	357,410	14,422	0	575,088
<u>Plant Non-Specific Expenses</u>													
124	6510	Other Prop Plant & Equip	L10	57,685	26,979	0	3,046	0	1,094	10,388		0	16,178
125	6530	Network Operations	L10	725,006	339,085	0	38,289	0	13,744	130,559		0	203,329
126	6540	Access	Direct	0								0	
126a	6540	Universal Service Assignment	Direct	215,709	215,709								
	6561	<u>Depreciation</u>											
127		Dep - Support Assets	L3	404,090	186,179	0	21,023	0	7,546	71,686	6,015	0	111,641
128		Dep - COE Switching	L4	67,281			67,281		0			0	0
129		Dep - COE Operator	L5	0			0	0	0			0	0
130		Dep - COE Transmission	L6	1,076,539	229,938		0	0	32,933	242,622		0	571,046
131		Dep - IOT	L8	0	0	0				0			
132		Dep - Cable & Wire Facilities	L9	984,050	769,508		0	0	8,989	151,407		0	54,146
133		Total 6561	L127-132	2,531,960	1,185,625	0	88,304	0	49,468	465,715	6,015	0	736,833
134	6562	Dep - Prop Held for Future Use	L19	0	0	0	0	0	0	0	0	0	0
135	6563	Amort - Tangible Assets	L16	0	0	0	0	0	0	0	0	0	0
136	6564	Amort - Intangible Assets	L17	52,885	24,679	0	2,787	0	1,000	9,502	119	0	14,798
137	6565	Amort - Acquisition Adjust	L21	0	0	0	0	0	0	0	0	0	0
138		Total Plant Non-Specific	L124-137 Less L133	3,583,245	1,792,077	0	132,426	0	65,306	616,164	6,134	0	971,138

Customer Operations Expenses

139	6610	<u>Marketing</u>	L12	90,040	42,017	0	4,744	0	1,703	16,178	203	0	25,195
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>											

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

Home Telephone ILEC, LLC
Study No.: 240527

Attachment #2 - Form 10

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information	Transport			
142		Published Directory Expense	Direct	1,415				1,415				
6623 Commercial Operations												
<u>Cat 1 - Local Business Office</u>												
End User Service Order Processing												
143		Presubscription	L13	122,997	106,634	0	12,041		4,322			
144		Message Tel	Direct	34,363						34,363		
145		Private Line	Direct	643						643		
146		Total	L143-145	158,003	106,634	0	12,041		4,322			
End User Payment and Collection												
147		Message Tel	Direct	99,623						99,623		
148		Private Line	Direct	0						0		
149		EUCL	Direct	58,537	58,537							
150		Total	L147-149	158,160	58,537							
End User Billing Inquiry												
151		Message Tel	Direct	469						469		
152		Private Line	Direct	0						0		
153		EUCL	Direct	301	301							
154		Total	L151-153	770	301							
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	36,144	31,336	0	3,538		1,270			
160		Private Line	Direct	11,705						11,705		
161		Billing & Collection	Direct	3,056							3,056	
162		Total	L159-161	50,905	31,336	0	3,538		1,270	11,705	3,056	
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										

Plant Date: Average 6/30/2015
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Home Telephone ILEC, LLC
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Attachment #2 - Form 11

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			
168		Total Category 1	L146,150,154,158,162,166	367,838	196,808	0	15,579		5,592	11,705	138,154		
		<u>Cat 2 - Revenue Accounting</u>											
169		Message Processing	Direct	30,968							30,968		
170		OB&C - Expense	Direct	95,393							95,393		
171		Future Use											
172		Future Use											
172		Carrier Access Billing	L11	48,239			4,786	0	1,718	16,320			25,415
174		Subscriber Line Charge	Direct	16,834	16,834								
175		Total Category 2	L169-174	191,434	16,834		4,786	0	1,718	16,320	126,361		25,415
176		Subtotal Customer Services	L140-142,168,175	560,687	213,642	0	20,365	1,415	7,310	28,025	264,515	0	25,415
		<u>Category 3 - Other Commercial</u>											
177		Total Category 3	L176	64,567	24,602	0	2,345	163	842	3,227	30,461	0	2,927
178		Total Customer Services	L176-177	625,254	238,244	0	22,710	1,578	8,152	31,252	294,976	0	28,342
179		Total Customer Operations	L139,178	715,294	280,261	0	27,454	1,578	9,855	47,430	295,179	0	53,537
180		Total Big Three Expenses	L123-126,179 (less L114)	4,115,814	1,752,025	0	527,204	1,578	131,487	545,787	309,601	0	848,132
180a		Total Big Three Expenses - Modified	L180 Less 112, 113, 139, 143, 158, 162, 166, 177	2,809,848	1,097,027	0	453,676	1,415	105,093	341,253	261,459	0	549,925
		<u>Corporate Operations Expenses</u>											
181	6710	Executive & Planning	L180	147,804	62,917	0	18,933	57	4,722	19,600	11,118	0	30,457
182	6720	General & Administrative	L180	703,732	299,565	0	90,143	270	22,482	93,320	52,936	0	145,016
182a		Disallowed Corp Operations Exp	L180	(22,152)	(22,152)	0							
183		Total Corporate Operations	L181-182	829,384	340,330	0	109,076	327	27,204	112,920	64,054	0	175,473
184		Total Operating Expenses	L123,138,179,183	7,530,043	3,302,659	0	727,371	1,905	209,159	1,133,924	379,789	0	1,775,236
		<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	185,978	86,785	0	9,800	0	3,518	33,416	419	0	52,040
187	7370	Special Charges	L12	19,983	9,325	0	1,053	0	378	3,590	45	0	5,592

Plant Date: Average 6/30/2015
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Home Telephone ILEC, LLC
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Attachment #2 - Form 12

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			
188		Total Operating Exp & Taxes	L184-187	7,736,004	3,398,769	0	738,224	1,905	213,055	1,170,930	380,253	0	1,832,868
<u>Tax Adjustments</u>													
189	7210	Investment Tax Credits	L12	0	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	0
192	7340	AFUDC	L12	0	0	0	0	0	0	0	0	0	0
193		FIT Adjustments - Addbacks	L12	0	0	0	0	0	0	0	0	0	0
194		FIT Adjustments - Deductions	L12	0	0	0	0	0	0	0	0	0	0
195		Total FIT Adjustments	L193-194	0	0	0	0	0	0	0	0	0	0
196		SIT Adjustments - Addbacks	L12	0	0	0	0	0	0	0	0	0	0
197		SIT Adjustments - Deductions	L12	0	0	0	0	0	0	0	0	0	0
198		Total SIT Adjustments	L196-197	0	0	0	0	0	0	0	0	0	0
199	7500	Fixed Charges	L12	0	0	0	0	0	0	0	0	0	0
200	7540	Interest On Customer Dep	L12	0	0	0	0	0	0	0	0	0	0
<u>Rent Revenues Account 5240</u>													
201	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0
202	2210	COE - Switching	L4	0			0		0			0	0
203	2220	COE - Operator Systems	L5	0			0	0	0			0	0
204	2230	COE - Transmission	L6	0	0		0	0	0	0		0	0
205	2310	Information Orig /Term	L8	0	0	0							
206	2410	Cable & Wire Facilities	L9	0	0		0		0	0		0	0
207		Total 5240	L201-206	0	0	0	0	0	0	0	0	0	0
208		Total Operating Exp & Taxes	L188+200 Less 207	7,736,004	3,398,769	0	738,224	1,905	213,055	1,170,930	380,253	0	1,832,868

Plant Date: Average 6/30/2015
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Home Telephone ILEC, LLC
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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	811,081	167,682	143,146	0	0	107,421	919	22,561	5,493	10,435	353,424
2		General Support	L10	13,057,649	2,699,519	2,304,517	0	0	1,729,373	14,792	363,209	88,440	167,994	5,689,805
2a		General Purpose Computer	L10	2,486,747	514,106	438,881	0	0	329,348	2,817	69,171	16,843	31,993	1,083,588
3	2110	Land & General Support	L1-2	16,355,477	3,381,307	2,886,544	0	0	2,166,142	18,528	454,941	110,776	210,422	7,126,817
4	2210	COE - Switching	L45	5,253,205	1,747,253		0		264,877		86,195		0	3,154,880
5	2220	COE - Operator Systems	L50	0	0		0		0		0		0	0
6	2230	COE - Transmission	L60	28,383,480	3,879,930	12,009,644	0	0	2,619,179	59,900	552,699	309,060	848,848	8,104,220
7		Total COE	L4-6	33,636,685	5,627,183	12,009,644	0	0	2,884,056	59,900	638,894	309,060	848,848	11,259,100
8	2310	Information Orig /Term	L66	0	0		0		0		0		0	0
9	2410	Cable & Wire Facilities	L74	52,694,411	12,220,781	3,226,750	0	0	8,549,752	37,895	1,762,476	275,665	261,852	26,359,240
10		Total COE, IOT & C&WF	L7-9	86,331,096	17,847,964	15,236,394	0	0	11,433,808	97,795	2,401,370	584,725	1,110,700	37,618,340
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	199,973	41,342	35,293	0	0	26,485	227	5,562	1,354	2,573	87,137
15	2001	Plant In Service	L3, 10, 13, 14	102,886,546	21,270,613	18,158,231	0	0	13,626,435	116,550	2,861,873	696,855	1,323,695	44,832,294
16	2002	Prop Held For Future Use	L15	0	0	0	0	0	0	0	0	0	0	0
17	2003	Plant Under Construction	L15	1,224,358	253,122	216,084	0	0	162,156	1,387	34,057	8,293	15,752	533,507
18	2005	Plant Acquisition Adjustment	L15	0	0	0	0	0	0	0	0	0	0	0
19	1220	Material & Supplies	L9	1,064,618	246,904	65,192	0	0	172,736	766	35,608	5,569	5,290	532,553
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	565,123	129,207	80,588	0	0	66,215	621	18,727	4,427	5,786	259,552

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Home Telephone ILEC, LLC
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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
26	3100	Depreciation Reserve	L102	84,062,653	17,608,739	13,923,270	0	0	11,325,105	91,777	2,375,910	555,617	1,018,709	37,163,526
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	84,062,653	17,608,739	13,923,270	0	0	11,325,105	91,777	2,375,910	555,617	1,018,709	37,163,526
33	4040	Customer Deposits	L15	0	0	0	0	0	0	0	0	0	0	0
34	4100	Current Deferred Op Taxes	L109	0	0	0	0	0	0	0	0	0	0	0
35	4310	Other Long Term Liabilities	L175	523,637	111,469	71,499	0	0	60,726	587	18,693	4,388	5,103	251,172
36	4340	Non-Current Def Oper Taxes	L116	2,078,420	429,716	366,721	0	0	275,285	2,354	57,816	14,076	26,734	905,718
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	19,075,935	3,749,922	4,158,605	0	0	2,366,426	24,606	497,846	141,063	299,977	7,837,490
40		Total 2001 Less 2690	L 3, 10, 13	102,686,573	21,229,271	18,122,938	0	0	13,599,950	116,323	2,856,311	695,501	1,321,122	44,745,157
41		Total 2001 Less Associated Res	L15-19,24 Less L32,34 36-38	19,034,449	3,732,184	4,149,516	0	0	2,360,937	24,572	497,812	141,024	299,294	7,829,110

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Home Telephone ILEC, LLC
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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
<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	5,253,205	1,747,253		0		264,877		86,195		0	3,154,880
44	2210	Cat 5 - Equal Access	Alloc 13	0	0		0		0		0			0
45		Total 2210	L42-44	5,253,205	1,747,253		0		264,877		86,195		0	3,154,880
<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	8,428,570		8,428,570		0		0		0	0	0
52	2230	Cat 4.121 - Exch Trunk EAS	Alloc 5	33,631									33,631	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	13,641,539	3,393,849	37,923	0	0	2,382,821	0	490,126	28,221	0	7,308,599
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	4,372,675	0	3,524,097	0	0	0	59,900	0	269,548	0	519,130
58	2230	Cat 4.23 - IX Cct - Other	Alloc 11	1,544,811	433,429	19,054	0	0	210,756	0	55,063	11,291	815,217	1
59	2230	Cat 4.3 - Host Remote	Alloc 12	362,254	52,652		0		25,602		7,510		0	276,490
60		Total 2230	L51-59	28,383,480	3,879,930	12,009,644	0	0	2,619,179	59,900	552,699	309,060	848,848	8,104,220

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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
<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	48,554,117	12,079,673	134,977	0	0	8,481,138	0	1,744,498	100,448	0	26,013,383
68	2410	Cat 2.1 - Exch Trk CWF - EAS	Alloc 5	2,692									2,692	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	849,977		849,977		0		0		0		0
71	2410	Cat 2.4 - Exch Trk CWF - Wb	Alloc 10	2,766,348	0	2,229,500	0	0	0	37,895	0	170,528	0	328,425
72	2410	Cat 3 - IX C&WF	Alloc 18	498,439	137,789	12,296	0	0	67,000	0	17,505	4,689	259,160	0
73	2410	Cat 4 - Host / Remote C&WF	Alloc 12	22,838	3,319		0		1,614		473		0	17,432
74		Total 2410	L67-73	52,694,411	12,220,781	3,226,750	0	0	8,549,752	37,895	1,762,476	275,665	261,852	26,359,240

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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	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 & Retirements Acct 1438</u>														
89	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
90	2210	COE - Switching	L4	0	0		0		0		0		0	0
91	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
92	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
93	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
94	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
95	Total 1438		L89-94	0	0	0	0	0	0	0	0	0	0	0

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Accumulated Depreciation - Acct 3100</u>														
96	2110	General Support Facilities	L3	12,911,555	2,669,316	2,278,733	0	0	1,710,024	14,627	359,145	87,450	166,114	5,626,146
97	2210	COE - Switching	L4	4,206,267	1,399,034		0		212,088		69,017		0	2,526,128
98	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
99	2230	COE - Transmission	L6	20,849,562	2,850,068	8,821,886	0	0	1,923,962	44,001	405,994	227,025	623,536	5,953,090
100	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
101	2410	Cable & Wire Facilities	L9	46,095,269	10,690,321	2,822,651	0	0	7,479,031	33,149	1,541,754	241,142	229,059	23,058,162
102	Total 3100		L96-101	84,062,653	17,608,739	13,923,270	0	0	11,325,105	91,777	2,375,910	555,617	1,018,709	37,163,526
<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	320,386	66,236	56,544	0	0	42,432	363	8,912	2,170	4,122	139,607
111	2210	COE - Switching	L4	106,981	35,583		0		5,394		1,755		0	64,249
112	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
113	2230	COE - Transmission	L6	577,736	78,975	244,452	0	0	53,312	1,219	11,250	6,291	17,278	164,959
114	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
115	2410	Cable & Wire Facilities	L9	1,073,317	248,922	65,725	0	0	174,147	772	35,899	5,615	5,334	536,903
116	Total 4340		L110-115	2,078,420	429,716	366,721	0	0	275,285	2,354	57,816	14,076	26,734	905,718

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

Home Telephone ILEC, LLC
Study No.: 240527

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	(130,000)	(26,876)	(22,943)	0	0	(17,217)	(147)	(3,616)	(880)	(1,673)	(56,648)
118	6120	General Support	L3	2,680,600	554,183	473,093	0	0	355,022	3,037	74,563	18,156	34,487	1,168,059
119	6210	COE - Switching - Eq. Access	Alloc 13	0	0		0		0		0			0
120	6210	COE - Switching - All Other	L7	907,853	151,877	324,140	0	0	77,841	1,617	17,244	8,342	22,910	303,882
121	6220	COE - Operator Systems	L7	0	0	0	0	0	0	0	0	0	0	0
122	6230	COE - Transmission	L7	1,014,143	169,659	362,090	0	0	86,954	1,806	19,263	9,318	25,593	339,460
123		Total COE	L119-122	1,921,996	321,536	686,230	0	0	164,795	3,423	36,507	17,660	48,503	643,342
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	1,422,113	329,814	87,083	0	0	230,740	1,023	47,566	7,440	7,067	711,380
128		Total Plant Specific	L117,118,123,126-127	5,894,709	1,178,657	1,223,463	0	0	733,340	7,336	155,020	42,376	88,384	2,466,133

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	150,524	31,119	26,566	0	0	19,936	171	4,187	1,020	1,937	65,588
130	6530	Network Operations	L10	1,891,849	391,118	333,888	0	0	250,559	2,143	52,623	12,814	24,340	824,364
131	6540	Access	Alloc 20	0	0	0	0	0	0	0	0	0	0	0
131a	6540	Universal Service Assignment	Alloc 35	215,709	215,709		0		0		0			
	6561	<u>Depreciation</u>												
132		Dep - Support Assets	L3	1,054,443	217,994	186,096	0	0	139,652	1,195	29,330	7,142	13,566	459,468
133		Dep - COE Switching	L4	202,283	67,281		0		10,200		3,319		0	121,483
134		Dep - COE Operator	L5	0	0		0		0		0		0	0
135		Dep - COE Transmission	L6	1,923,017	262,870	813,669	0	0	177,453	4,058	37,446	20,939	57,511	549,071
136		Dep - IOT	L8	0	0		0		0		0		0	0
137		Dep - Cable & Wire Facilities	L9	3,356,778	778,497	205,553	0	0	544,643	2,414	112,275	17,561	16,681	1,679,154
138		Total 6561	L132-137	6,536,521	1,326,642	1,205,318	0	0	871,948	7,667	182,370	45,642	87,758	2,809,176
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	138,000	28,530	24,355	0	0	18,277	156	3,839	935	1,775	60,133
142	6565	Amort - Acquisition Adjust	L15	0	0	0	0	0	0	0	0	0	0	0
143		Total Plant Non-Specific	L129-142 Less 138	8,932,603	1,993,118	1,590,127	0	0	1,160,720	10,137	243,019	60,411	115,810	3,759,261
<u>Customer Operations Expenses</u>														
144	6610	Marketing	Alloc 43	457,000	90,040	0	0	0	38,686	0	14,840	0	0	313,434
145	6621	Operator	L50	0	0		0		0		0		0	0
146		Outside Operator Services	Alloc 42	3,309	0		0		0		0		0	3,309
	6622	<u>Directory</u>												
147		Classified	Alloc 22	15,750										15,750
148		TWX	Alloc 23	0	0	0	0	0	0	0	0	0	0	0
149		Alpha	Alloc 24	10,500	1,415		0		688		202		0	8,195
150		Foreign	Alloc 25	0	0		0		0		0		0	0
151		Total 6622	L147-150	26,250	1,415	0	0	0	688	0	202	0	0	23,945

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

Home Telephone ILEC, LLC
Study No.: 240527

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	122,997	122,997									0
153		Directory Advertising	Alloc 27	643										643
154		All other	Alloc 28	734,133	34,363	643	0	0	12,204	643	30,508	643		655,129
155		End User payment & collection	Alloc 21	749,434	158,160	0	0	0	83,420	0	20,916	29,820		457,118
156		End User billing inquiry	Alloc 30	193,904	770	0	0	0	1,673	34	3,078	334		188,015
157		IXC service order processing	Alloc 32	0	0	0	0	0	0	0	0	0		0
158		IXC payment and collection	Alloc 33	96,193	39,200	11,705	0	0	42,881	1,928	479	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	1,897,304	355,490	12,348	0	0	140,178	2,605	54,981	30,797	0	1,300,905
<u>Cat 2 - Revenue Accounting</u>														
162		Message Processing	Alloc 36	81,703	30,968		0		44,987		5,747		0	1
163		OB&C - Expense	Alloc 38	319,845	95,393		0		56,113		56,113		0	112,226
164		Future Use												
165		Future Use												
166		Future Use												
167		Carrier Access Billing	Alloc 44	96,477	48,239		0		24,119		24,119			0
168		Subscriber Line Charge	Alloc 29	16,834	16,834		0		0		0			0
169		Total Category 2	L162-168	514,859	191,434	0	0	0	125,219	0	85,979	0	0	112,227
170		Subtotal Categories 1 & 2	L161,169	2,412,163	546,924	12,348	0	0	265,397	2,605	140,960	30,797	0	1,413,132

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	64,567	64,567		0		0		0			0
172		Other	L170	0	0	0	0	0	0	0	0	0	0	0
173		Total Commercial Operations	L170-172	2,476,730	611,491	12,348	0	0	265,397	2,605	140,960	30,797	0	1,413,132
174		Total Customer Operations	L144-146,151,173	2,963,289	702,946	12,348	0	0	304,771	2,605	156,002	30,797	0	1,753,820
175		Total Big Three Expenses	L123,126-127,130,174 (less L119)	8,199,247	1,745,414	1,119,549	0	0	950,865	9,194	292,698	68,711	79,910	3,932,906
<u>Corporate Operations Expenses</u>														
176	6710	Executive & Planning	L175	423,000	90,046	57,758	0	0	49,055	474	15,100	3,545	4,123	202,899
6720 General & Administrative														
177		Other Direct	Alloc 46	72,951	72,951	0	0	0	0	0	0	0	0	0
178		Direct to EAS	Alloc 31	0									0	0
179		Other	L175	1,805,235	384,289	246,492	0	0	209,353	2,024	64,444	15,128	17,594	865,911
180		Total 6720	L177-179	1,878,186	457,240	246,492	0	0	209,353	2,024	64,444	15,128	17,594	865,911
181		Total Corporate Operations	L176,180	2,301,186	547,286	304,250	0	0	258,408	2,498	79,544	18,673	21,717	1,068,810
182		Total Operating Expenses	L128,143,174,181	20,091,787	4,422,007	3,130,188	0	0	2,457,239	22,576	633,585	152,257	225,911	9,048,024
<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	450,774	93,192	79,556	0	0	59,701	511	12,539	3,053	5,799	196,423
185	7240	Ad Valorem Taxes - Direct	Alloc 40	13,230	13,230	0	0	0	0	0	0	0	0	0
186		Total 7240	L184-185	464,004	106,422	79,556	0	0	59,701	511	12,539	3,053	5,799	196,423
187	7370	Special Charges	L181	54,000	12,843	7,140	0	0	6,064	59	1,867	438	510	25,079
188		Total Operating Exp & Taxes	L182,183,186,187	20,609,791	4,541,272	3,216,884	0	0	2,523,004	23,146	647,991	155,748	232,220	9,269,526
189		Total Operating Exp & Taxes (Less Depreciation)	L188 Less 138-142	13,935,270	3,186,100	1,987,211	0	0	1,632,779	15,323	461,782	109,171	142,687	6,400,217

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

Home Telephone ILEC, LLC
Study No.: 240527

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	0	0	0	0	0	0	0	0	0	0	0
<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	20,609,791	4,541,272	3,216,884	0	0	2,523,004	23,146	647,991	155,748	232,220	9,269,526

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	15,468	15,393	43	0	0	32	0	75
2 Circuits	2,189	2,146	27	0	0	16	0	43
3 Circuit Miles	30,287.20	29,255.12	747.14	0.00	0.00	284.94	0.00	1,032.08
4 Wideband Channels	438	0	353	0	6	27	52	438
5 STP Circuit Miles	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6 Percent of STP Circuit Miles to Total	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

COMMERCIAL ALLOCATORS

	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
7 Billed Messages	282,192	106,961		0		155,380		19,851		0	0
8 Other Units	0	0		0		0		0		0	0
9 Information Units	0	0		0		0		0		0	0
10 Future Use											
11 TWX Connections	0	0	0	0	0	0	0	0	0	0	0
12 TWX Minutes of Use	0	0	0	0	0	0	0	0	0	0	0
13 Foreign Directory Cost	0	0		0		0		0		0	0
14 Marketing Billing	1,023,764	201,706	0	0	0	86,663	0	33,245	0	0	702,150
15 OB&C Expense	319,845	95,393		0		56,113		56,113		0	112,226

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	0
20 FIT Adjustment - Addbacks	0
21 FIT Adjustment - Deducts	0
22 SIT Adjustment - Addbacks	0
23 SIT Adjustment - Deducts	0
24 Account 7100	0 input as a negative number

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	0.143823

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	0.332607	0.000000	0.050422	0.016408	0.000000	0.600563	1.000000
3 Wideband Exch Line xDSL Circuit Factor	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
4 Exchange Trunk Toll Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
5 Subscriber Plant Factor	0.250000	0.000000	0.175525	0.036104	0.000000	0.538371	1.000000
6 Conversation Minute Factor	0.286193	0.000000	0.139162	0.036358	0.538287		1.000000
7 Conversation Minute Miles Factor	0.286193	0.000000	0.139162	0.036358	0.538287		1.000000
8 Host Remote Factor	0.145346	0.000000	0.070675	0.020732	0.000000	0.763247	1.000000
9 Subscriber Line Usage Factor	0.134762	0.000000	0.065529	0.019222	0.000000	0.780487	1.000000
10 Exchange Trunk Special Factor	1.000000	0.000000	0.000000	0.000000		0.000000	1.000000
11 Equal Access Factor	0.672831	0.000000	0.327169	0.000000	0		1.000000
12 Coinless Pay MOU Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
13 IOT Category 2 Factor			0.000000	0.000000	0.000000	1.000000	1.000000
14 Wideband Conversation Minute Miles	0.000000	0.000000	0.000000	0.000000	0.000000		0.000000
15 Carrier Access Billing Factor	0.500000	0.000000	0.250000	0.250000			1.000000
16 Service Observing BD Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

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

Home Telephone ILEC, LLC
Study No.: 240527

Attachment #4 - Form 1

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

	Source	Common Line	Local Switching	Traffic Sensitive Information	Transport	Special Access	WBI	Total Access	Total Company
1. Plant in Service	Part 69, Form 1, Ln 18	16,837,831	2,618,980	0	636,280	6,165,198	9,252,743	35,511,032	94,846,305
2. Plant Under Construction	Part 69, Form 1, Ln 20	247,605	38,513	0	9,357	90,661	136,065	522,201	1,394,744
3. Net Investment	Part 69, Form 2, Ln 43	3,601,518	420,700	0	154,518	1,439,027	2,316,840	7,932,603	20,615,418
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)	405,171	47,329	0	17,383	161,891	260,645	892,419	
6. AFUDC	Part 69, Form 10, Ln 192	0	0	0	0	0	0	0	0
7. Net Return	(Lines 5 - 6)	405,171	47,329	0	17,383	161,891	260,645	892,419	
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)	405,171	47,329	0	17,383	161,891	260,645	892,419	
12. Federal Income Tax @ 51.51515%		208,724	24,382	0	8,955	83,398	134,272	459,731	
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)	613,895	71,711	0	26,338	245,289	394,917	1,352,150	
15. State Income Tax @ 5.23160%		32,117	3,752	0	1,378	12,833	20,660	70,739	
16. Return + FIT + SIT	(Lines 5-9+12+15-6)	646,012	75,463	0	27,716	258,122	415,577	1,422,889	
17. Expenses and Taxes	Part 69, Form 10, Ln 208	3,188,028	768,655	2,035	202,427	1,070,968	1,664,444	6,896,557	19,303,876
18. Subtotal	(Lines 16+17)	3,834,040	844,118	2,035	230,143	1,329,090	2,080,021	8,319,446	
19. Gross Receipts Tax @ 0.00000%		0	0	0	0	0	0	0	
20. Subtotal	(Line 18+19)	3,834,040	844,118	2,035	230,143	1,329,090	2,080,021	8,319,447	
21. Psc Fee @ 0.00000%		0	0	0	0	0	0	0	
22. Total Revenue Requirement	(Lines 16+17+19+21)	3,834,040	844,118	2,035	230,143	1,329,090	2,080,021	8,319,447	

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

Home Telephone ILEC, LLC
Study No.: 240527

Attachment #4 - Form 2

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

	Source	Common Line	Local Switching	Traffic Sensitive Information	Transport	Special Access	WBI	Total Access	Total Company
22. Total Revenue Requirement	(Lines16+17+19+21)	3,834,040	844,118	2,035	230,143	1,329,090	2,080,021	8,319,447	
23. No longer applicable									
24. Total Revenue Requirement Subject to MAG Adjustments (Line 22 + Line 23)		3,834,040	844,118	2,035	230,143	1,329,090	2,080,021	8,319,447	
25. Adjustment for Line Port Re-allocation	Frozen Amt	168,306	(168,306)					0	
26. No longer applicable								0	
27. TIC Revenues for 12 Months Ending 6/30/01					(20,853)			(20,853)	
28. Subtotal		4,002,346	675,812	2,035	209,290	1,329,090	2,080,021	8,298,594	
29. Frozen TIC Revenue		12,154	1,035	7	712	3,171	3,774	20,853	
30. Total Revised Revenue Requirement With MAG Adjustments (Line 22 + 25 + 27 +29)		4,014,500	676,847	2,042	210,002	1,332,261	2,083,795	8,319,447	
31. Total Annual Expense Adjustment for DME (Line 25 + 27 +29)		180,460	Total Switched Access Adjustment						
32. Total Monthly Expense Adjustment for DME (Line 31 / 12)		15,038		(187,405)		3,171	3,774		
				(15,617)		264	315		

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	258,842	122,732	0	19,090	0	4,638	44,938		0	67,444
2		General Support	L10	4,227,380	2,004,445	0	311,774	0	75,745	733,931		0	1,101,485
2a		General Purpose Computer	L180a	778,046	337,728	0	52,531	0	12,762	123,660	65,776	0	185,589
3	2110	Land & General Support	L1-2	5,264,268	2,464,905	0	383,395	0	93,145	902,529	65,776	0	1,354,518
4	2210	COE - Switching	L48	2,228,637			2,228,637		0			0	0
5	2220	COE - Operator Systems	L53	0			0	0	0			0	0
6	2230	COE - Transmission	L63	13,321,724	2,846,919		0	0	407,575	2,999,942		0	7,067,288
7		Total COE	L4-6	15,550,361	2,846,919		2,228,637	0	407,575	2,999,942		0	7,067,288
8	2310	Information Orig/Term	L69	0	0	0							
9	2410	Cable & Wire Facilities	L76	14,667,976	11,481,341		0	0	133,872	2,246,372		0	806,391
10		Total COE, IOT & C&WF	L7-9	30,218,337	14,328,260	0	2,228,637	0	541,447	5,246,314		0	7,873,679
11		COE, IOT & C&WF (excl CL,B&C,IX)	L10 Less CL,B&C,IX	15,890,077			2,228,637	0	541,447	5,246,314			7,873,679
12		Total GSF, COE, IOT, C&WF	L3,10	35,482,605	16,793,165	0	2,612,032	0	634,592	6,148,843	65,776	0	9,228,197
13		GSF, COE, IOT, C&WF (CL, LS, TR only)	L12 Less Inf, Spl, B&C, IX	20,039,789	16,793,165	0	2,612,032		634,592				
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	94,378	44,666	0	6,948	0	1,688	16,355	175	0	24,546
18	2001	Plant In Service	L3,10,16,17	35,576,983	16,837,831	0	2,618,980	0	636,280	6,165,198	65,951	0	9,252,743
19	2002	Prop Held For Future Use	L18	0	0	0	0	0	0	0	0	0	0
20	2003	Plant Under Construction	L18	523,171	247,605	0	38,513	0	9,357	90,661	970	0	136,065
21	2005	Plant Acquisition Adjustment	L18	0	0	0	0	0	0	0	0	0	0
22	1220	Material & Supplies	L12	294,548	139,403	0	21,683	0	5,268	51,043	546	0	76,605
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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Home Telephone ILEC, LLC
Study No.: 240527

Attachment #5 - Form 4

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access			Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information	Transport				
28	CWC	Cash Working Capital	L12	218,284	103,308	0	16,069	0	3,904	37,827	405	0	56,771
28a		CWC Disallowed for Corporate Cap	Input 13	(1,078)	(1,078)	0							
29	3100	Depreciation Reserve	L97	27,908,500	13,368,011	0	2,214,234	0	486,793	4,774,867	55,507	0	7,009,088
30	3200	Res - Prop Held for Future Use	L12	0	0	0	0	0	0	0	0	0	0
31	3410	Res - Capital Leases	L14	0	0	0	0	0	0	0	0	0	0
32	3420	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	27,908,500	13,368,011	0	2,214,234	0	486,793	4,774,867	55,507	0	7,009,088
37	4040	Customer Deposits	L12	0	0	0	0	0	0	0	0	0	0
38	4100	Current Deferred Op Taxes	L104	0	0	0	0	0	0	0	0	0	0
39	4310	Other Long Term Liabilities	L12	176,564	83,564	0	12,998	0	3,158	30,597	327	0	45,920
40	4340	Non-Current Def Oper Taxes	L111	583,283	273,976	0	47,313	0	10,340	100,238	1,080	0	150,336
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	L18-28a Less L36-42	7,943,561	3,601,518	0	420,700	0	154,518	1,439,027	10,958	0	2,316,840

Plant Date: Average 12/31/2013
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Home Telephone ILEC, LLC
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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	Transport				
44		Total 2001 Less Associated Res	L18-22, 27 Less 36, 38, 40-42	7,902,919	3,582,852	0	417,629	0	153,772	1,431,797	10,880	0	2,305,989
Central Office Switching - Acct 2210													
45	2210	Cat 2 - Tandem Switching	Alloc 1	0			0		0			0	0
46	2210	Cat 3 - Local Switching	Direct	2,228,637			2,228,637						
47	2210	Cat 5 - Equal Access	Direct	0			0						
48		Total 2210	L45-47	2,228,637			2,228,637		0			0	0
Central Office Operator Systems - Acct 2220													
	2220	Cat 1 - Operator Systems											
49		Intercept Boards	Direct	0			0						
50		Information Boards	Direct	0				0					
51		Service Observing Boards	L54	0			0	0	0			0	0
52		Other Boards (Loc,Toll, TSPS, etc)	Direct	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	2,228,637			2,228,637	0	0			0	0
Central Office Transmission - Acct 2230													
55	2230	Cat 4.11 - Wdbd Exch Ln xDSL Cir	Direct	7,067,288					0	0		0	7,067,288
56	2230	Cat 4.122 - Exch Trunk Toll	L71	0					0				
57	2230	Cat 4.123 - Exch Trunk Spl	L72	0						0			
58	2230	Cat 4.13 - Exch Ln Circuit	L70	2,875,957	2,846,919					29,038			
59	2230	Cat 4.21 - IX Cct - Other Co	Direct	0								0	
60	2230	Cat 4.22 - IX Cct - Wdbd	L73	2,954,927					0	2,954,927			
61	2230	Cat 4.23 - IX Cct - Other	Alloc 2	379,404			0	0	363,427	15,977		0	0
62	2230	Cat 4.3 - Host / Remote	L75	44,148					44,148				

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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			
63		Total 2230	L55-62	13,321,724	2,846,919		0	0	407,575	2,999,942		0	7,067,288

Information Origination / Termination - Acct 2310

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			

Cable and Wire Facilities - Acct 2410

70	2410	Cat 1 - Exch Ln CWF	Direct	11,598,449	11,481,341					117,108			
71	2410	Cat 2.2 - Exch Trk CWF - Toll	Direct	0					0				
72	2410	Cat 2.3 - Exch Trk CWF - Spl	Direct	806,391						0		0	806,391
73	2410	Cat 2.4 - Exch Trk CWF - Wb	Direct	2,117,599					0	2,117,599			
74	2410	Cat 3 - IX C&WF	Alloc 3	142,388			0	0	130,723	11,665		0	0
75	2410	Cat 4 - Host / Remote C&WF	Direct	3,149					3,149				

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Home Telephone ILEC, LLC
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PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
76	Total 2410		L70-75	14,667,976	11,481,341		0	0	133,872	2,246,372	0	806,391
<u>Tangible Assets - Capital Leases - Acct 2680</u>												
77	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0
78	2210	COE - Switching	L4	0			0		0		0	0
79	2220	COE - Operator Systems	L5	0			0	0	0		0	0
80	2230	COE - Transmission	L6	0	0		0	0	0		0	0
81	2310	Information Orig /Term	L8	0	0	0						
82	2410	Cable & Wire Facilities	L9	0	0		0	0	0		0	0
83	Total 2681		L77-82	0	0	0	0	0	0	0	0	0
<u>Deferred Maint & Retirements Acct 1438</u>												
84	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0
85	2210	COE - Switching	L4	0			0		0		0	0
86	2220	COE - Operator Systems	L5	0			0	0	0		0	0
87	2230	COE - Transmission	L6	0	0		0	0	0		0	0
88	2310	Information Orig /Term	L8	0	0	0						
89	2410	Cable & Wire Facilities	L9	0	0		0	0	0		0	0
90	Total 1438		L84-89	0	0	0	0	0	0	0	0	0
<u>Accumulated Depreciation - Acct 3100</u>												
91	2110	General Support Facilities	L2+L2a	4,223,996	1,976,521	0	307,431	0	74,690	723,707	55,507	1,086,140
92	2210	COE - Switching	L4	1,906,803			1,906,803		0			0
93	2220	COE - Operator Systems	L5	0			0	0	0			0
94	2230	COE - Transmission	L6	9,937,688	2,123,734		0	0	304,041	2,237,885		5,272,028
95	2310	Information Orig /Term	L8	0	0	0						
96	2410	Cable & Wire Facilities	L9	11,840,013	9,267,756		0	0	108,062	1,813,275		650,920

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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			
97		Total 3100	L91-96	27,908,500	13,368,011	0	2,214,234	0	486,793	4,774,867	55,507	0	7,009,088
Net Current Deferred Operating Income Taxes - Acct 4100													
98	2110	General Support Facilities	L2+L2a	0	0	0	0	0	0	0	0	0	0
99	2210	COE - Switching	L4	0			0		0			0	0
100	2220	COE - Operator Systems	L5	0			0	0	0			0	0
101	2230	COE - Transmission	L6	0	0		0	0	0	0		0	0
102	2310	Information Orig /Term	L8	0	0	0							
103	2410	Cable & Wire Facilities	L9	0	0		0	0	0	0		0	0
104		Total 4100	L98-103	0	0	0	0	0	0	0	0	0	0
Net Noncurrent Deferred Operating Income Taxes - Acct 4340													
105	2110	General Support Facilities	L2+L2a	82,196	38,462	0	5,982	0	1,453	14,083	1,080	0	21,136
106	2210	COE - Switching	L4	41,331			41,331		0			0	0
107	2220	COE - Operator Systems	L5	0			0	0	0			0	0
108	2230	COE - Transmission	L6	218,544	46,705		0	0	6,686	49,214		0	115,939
109	2310	Information Orig /Term	L8	0	0	0							
110	2410	Cable & Wire Facilities	L9	241,212	188,809		0	0	2,201	36,941		0	13,261
111		Total 4340	L105-110	583,283	273,976	0	47,313	0	10,340	100,238	1,080	0	150,336
Plant Specific Expenses													
112	6110	Network Support	L12	(58,147)	(27,520)	0	(4,280)	0	(1,040)	(10,076)	(108)	0	(15,123)
113	6120	General Support	L3	989,523	463,328	0	72,067	0	17,508	169,648	12,364	0	254,608
114	6210	COE - Switching - Equal Access	Direct	0			0						
115	6210	COE - Switching - All Other	Alloc 6	479,315			410,378		68,937			0	0
116	6220	COE - Operator Systems	L5	0			0	0	0			0	0
117	6230	COE - Transmission	L6	458,156	97,910		0	0	14,017	103,173		0	243,056
118		Total COE	L114-117	937,471	97,910		410,378	0	82,954	103,173		0	243,056
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	371,307	290,640		0	0	3,389	56,865		0	20,413

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Home Telephone ILEC, LLC
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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
123		Total Plant Specific	L112,113,118,121-122	2,240,154	824,358	0	478,165	0	102,811	319,610	12,256	0	502,954
Plant Non-Specific Expenses													
124	6510	Other Prop Plant & Equip	L10	56,006	26,555	0	4,131	0	1,004	9,723		0	14,593
125	6530	Network Operations	L10	717,989	340,439	0	52,953	0	12,865	124,653		0	187,079
126	6540	Access	Direct	0								0	
126a	6540	Universal Service Assignment	Direct	225,894	225,894								
	6561	Depreciation											
127		Dep - Support Assets	L3	251,614	117,737	0	18,313	0	4,449	43,110	3,306	0	64,699
128		Dep - COE Switching	L4	43,568			43,568		0			0	0
129		Dep - COE Operator	L5	0			0	0	0			0	0
130		Dep - COE Transmission	L6	1,112,488	237,745		0	0	34,036	250,523		0	590,184
131		Dep - IOT	L8	0	0	0				0			
132		Dep - Cable & Wire Facilities	L9	929,406	727,491		0	0	8,483	142,337		0	51,095
133		Total 6561	L127-132	2,337,076	1,082,973	0	61,881	0	46,968	435,970	3,306	0	705,978
134	6562	Dep - Prop Held for Future Use	L19	0	0	0	0	0	0	0	0	0	0
135	6563	Amort - Tangible Assets	L16	0	0	0	0	0	0	0	0	0	0
136	6564	Amort - Intangible Assets	L17	14,030	6,640	0	1,033	0	251	2,431	26	0	3,649
137	6565	Amort - Acquisition Adjust	L21	0	0	0	0	0	0	0	0	0	0
138		Total Plant Non-Specific	L124-137 Less L133	3,350,995	1,682,501	0	119,998	0	61,088	572,777	3,332	0	911,299
Customer Operations Expenses													
139	6610	Marketing	L12	72,821	34,465	0	5,361	0	1,302	12,619	135	0	18,939
140	6621	Operator	Alloc 4	0			0	0				0	0
141		Outside Operator Services	Alloc 5	0			0	0				0	0
	6622	Directory											

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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			
142		Published Directory Expense	Direct	1,488				1,488				
6623 Commercial Operations												
<u>Cat 1 - Local Business Office</u>												
End User Service Order Processing												
143		Presubscription	L13	117,050	98,086	0	15,257		3,707			
144		Message Tel	Direct	32,701						32,701		
145		Private Line	Direct	611						611		
146		Total	L143-145	150,362	98,086	0	15,257		3,707	33,312		
End User Payment and Collection												
147		Message Tel	Direct	94,807						94,807		
148		Private Line	Direct	0						0		
149		EUCL	Direct	55,707	55,707							
150		Total	L147-149	150,514	55,707					94,807		
End User Billing Inquiry												
151		Message Tel	Direct	446						446		
152		Private Line	Direct	0						0		
153		EUCL	Direct	287	287							
154		Total	L151-153	733	287					446		
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	34,397	28,825	0	4,483		1,089			
160		Private Line	Direct	11,139					11,139			
161		Billing & Collection	Direct	2,908						2,908		
162		Total	L159-161	48,444	28,825	0	4,483		1,089	11,139	2,908	
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										

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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				
168		Total Category 1	L146,150,154,158,162,166	350,053	182,905	0	19,740		4,796	11,139	131,473		
		<u>Cat 2 - Revenue Accounting</u>											
169		Message Processing	Direct	23,144							23,144		
170		OB&C - Expense	Direct	71,290							71,290		
171		Future Use											
172		Future Use											
172		Carrier Access Billing	L11	36,051			5,056	0	1,228	11,903			17,864
174		Subscriber Line Charge	Direct	12,581	12,581								
175		Total Category 2	L169-174	143,066	12,581		5,056	0	1,228	11,903	94,434		17,864
176		Subtotal Customer Services	L140-142,168,175	494,607	195,486	0	24,796	1,488	6,024	23,042	225,907	0	17,864
		<u>Category 3 - Other Commercial</u>											
177		Total Category 3	L176	61,445	24,286	0	3,080	185	748	2,863	28,064	0	2,219
178		Total Customer Services	L176-177	556,052	219,772	0	27,876	1,673	6,772	25,905	253,971	0	20,083
179		Total Customer Operations	L139,178	628,873	254,237	0	33,237	1,673	8,074	38,524	254,106	0	39,022
180		Total Big Three Expenses	L123-126,179 (less L114)	3,868,916	1,671,483	0	568,486	1,673	124,754	492,510	266,362	0	743,648
180a		Total Big Three Expenses - Modified	L180 Less 112, 113, 139, 143, 158, 162, 166, 177	2,637,780	1,050,013	0	472,518	1,488	101,440	306,317	222,999	0	483,005
		<u>Corporate Operations Expenses</u>											
181	6710	Executive & Planning	L180	148,339	64,088	0	21,796	64	4,783	18,883	10,213	0	28,512
182	6720	General & Administrative	L180	689,032	297,682	0	101,244	298	22,218	87,713	47,438	0	132,439
182a		Disallowed Corp Operations Exp	L180	(26,227)	(26,227)	0							
183		Total Corporate Operations	L181-182	811,144	335,543	0	123,040	362	27,001	106,596	57,651	0	160,951
184		Total Operating Expenses	L123,138,179,183	7,031,166	3,096,639	0	754,440	2,035	198,974	1,037,507	327,345	0	1,614,226
		<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	167,979	79,502	0	12,366	0	3,004	29,109	311	0	43,687
187	7370	Special Charges	L12	25,032	11,847	0	1,843	0	448	4,338	46	0	6,510

Plant Date: Average 12/31/2013
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Home Telephone ILEC, LLC
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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			
188		Total Operating Exp & Taxes	L184-187	7,224,177	3,187,988	0	768,649	2,035	202,426	1,070,954	327,702	0	1,664,423
<u>Tax Adjustments</u>													
189	7210	Investment Tax Credits	L12	0	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	0
192	7340	AFUDC	L12	0	0	0	0	0	0	0	0	0	0
193		FIT Adjustments - Addbacks	L12	0	0	0	0	0	0	0	0	0	0
194		FIT Adjustments - Deductions	L12	0	0	0	0	0	0	0	0	0	0
195		Total FIT Adjustments	L193-194	0	0	0	0	0	0	0	0	0	0
196		SIT Adjustments - Addbacks	L12	0	0	0	0	0	0	0	0	0	0
197		SIT Adjustments - Deductions	L12	0	0	0	0	0	0	0	0	0	0
198		Total SIT Adjustments	L196-197	0	0	0	0	0	0	0	0	0	0
199	7500	Fixed Charges	L12	0	0	0	0	0	0	0	0	0	0
200	7540	Interest On Customer Dep	L12	82	40	0	6	0	1	14	0	0	21
<u>Rent Revenues Account 5240</u>													
201	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0
202	2210	COE - Switching	L4	0			0		0			0	0
203	2220	COE - Operator Systems	L5	0			0	0	0			0	0
204	2230	COE - Transmission	L6	0	0		0	0	0	0		0	0
205	2310	Information Orig /Term	L8	0	0	0							
206	2410	Cable & Wire Facilities	L9	0	0		0		0	0		0	0
207		Total 5240	L201-206	0	0	0	0	0	0	0	0	0	0
208		Total Operating Exp & Taxes	L188+200 Less 207	7,224,259	3,188,028	0	768,655	2,035	202,427	1,070,968	327,702	0	1,664,444

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	690,059	146,460	112,382	0	0	91,319	739	19,262	4,374	8,225	307,298
2		General Support	L10	11,269,965	2,391,965	1,835,415	0	0	1,491,416	12,061	314,580	71,439	134,324	5,018,765
2a		General Purpose Computer	L10	2,074,227	440,239	337,807	0	0	274,494	2,220	57,898	13,148	24,722	923,699
3	2110	Land & General Support	L1-2	14,034,251	2,978,664	2,285,604	0	0	1,857,229	15,020	391,740	88,961	167,271	6,249,762
4	2210	COE - Switching	L45	6,700,512	2,228,637		0		337,853		109,942		0	4,024,080
5	2220	COE - Operator Systems	L50	0	0		0		0		0		0	0
6	2230	COE - Transmission	L60	23,799,321	3,254,494	10,067,230	0	0	2,197,005	50,225	463,608	257,092	711,752	6,797,915
7		Total COE	L4-6	30,499,833	5,483,131	10,067,230	0	0	2,534,858	50,225	573,550	257,092	711,752	10,821,995
8	2310	Information Orig /Term	L66	0	0		0		0		0		0	0
9	2410	Cable & Wire Facilities	L74	50,060,614	11,615,213	3,052,763	0	0	8,126,144	35,993	1,675,145	253,568	248,426	25,053,362
10		Total COE, IOT & C&WF	L7-9	80,560,447	17,098,344	13,119,993	0	0	10,661,002	86,218	2,248,695	510,660	960,178	35,875,357
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	251,607	53,402	40,976	0	0	33,297	269	7,023	1,595	2,999	112,046
15	2001	Plant In Service	L3, 10, 13, 14	94,846,305	20,130,410	15,446,573	0	0	12,551,528	101,507	2,647,458	601,216	1,130,448	42,237,165
16	2002	Prop Held For Future Use	L15	0	0	0	0	0	0	0	0	0	0	0
17	2003	Plant Under Construction	L15	1,394,744	296,024	227,147	0	0	184,574	1,493	38,932	8,841	16,624	621,109
18	2005	Plant Acquisition Adjustment	L15	0	0	0	0	0	0	0	0	0	0	0
19	1220	Material & Supplies	L9	1,005,268	233,245	61,303	0	0	163,181	723	33,639	5,092	4,989	503,096
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	592,795	137,985	80,299	0	0	68,254	634	18,759	4,520	5,776	276,568

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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
26	3100	Depreciation Reserve	L102	75,156,572	16,100,446	11,808,054	0	0	9,977,635	78,573	2,106,413	467,845	865,697	33,751,909
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	75,156,572	16,100,446	11,808,054	0	0	9,977,635	78,573	2,106,413	467,845	865,697	33,751,909
33	4040	Customer Deposits	L15	0	0	0	0	0	0	0	0	0	0	0
34	4100	Current Deferred Op Taxes	L109	0	0	0	0	0	0	0	0	0	0	0
35	4310	Other Long Term Liabilities	L175	510,060	109,567	66,997	0	0	57,898	563	17,234	4,213	4,788	248,800
36	4340	Non-Current Def Oper Taxes	L116	1,557,062	332,240	251,043	0	0	204,940	1,651	43,309	9,777	18,373	695,729
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	20,615,418	4,255,411	3,689,228	0	0	2,727,064	23,570	571,832	137,834	268,979	8,941,500
40		Total 2001 Less 2690	L 3, 10, 13	94,594,698	20,077,008	15,405,597	0	0	12,518,231	101,238	2,640,435	599,621	1,127,449	42,125,119
41		Total 2001 Less Associated Res	L15-19,24 Less L32,34 36-38	20,532,683	4,226,993	3,675,926	0	0	2,716,708	23,499	570,307	137,527	267,991	8,913,732

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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
<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	6,700,512	2,228,637		0		337,853		109,942		0	4,024,080
44	2210	Cat 5 - Equal Access	Alloc 13	0	0		0		0		0			0
45		Total 2210	L42-44	6,700,512	2,228,637		0		337,853		109,942		0	4,024,080
<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	7,067,288		7,067,288		0		0		0	0	0
52	2230	Cat 4.121 - Exch Trunk EAS	Alloc 5	28,199									28,199	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	11,438,322	2,846,919	29,038	0	0	1,998,821	0	411,141	21,610	0	6,130,793
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	3,666,453	0	2,954,927	0	0	0	50,225	0	226,014	0	435,287
58	2230	Cat 4.23 - IX Cct - Other	Alloc 11	1,295,312	363,427	15,977	0	0	176,717	0	46,170	9,468	683,553	(0)
59	2230	Cat 4.3 - Host Remote	Alloc 12	303,747	44,148		0		21,467		6,297		0	231,835
60		Total 2230	L51-59	23,799,321	3,254,494	10,067,230	0	0	2,197,005	50,225	463,608	257,092	711,752	6,797,915

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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
<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	46,129,620	11,481,341	117,108	0	0	8,061,049	0	1,658,089	87,150	0	24,724,883
68	2410	Cat 2.1 - Exch Trk CWF - EAS	Alloc 5	2,554									2,554	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	806,391		806,391		0		0		0		0
71	2410	Cat 2.4 - Exch Trk CWF - Wb	Alloc 10	2,627,502	0	2,117,599	0	0	0	35,993	0	161,969	0	311,941
72	2410	Cat 3 - IX C&WF	Alloc 18	472,880	130,723	11,665	0	0	63,564	0	16,607	4,449	245,872	0
73	2410	Cat 4 - Host / Remote C&WF	Alloc 12	21,667	3,149		0		1,531		449		0	16,538
74		Total 2410	L67-73	50,060,614	11,615,213	3,052,763	0	0	8,126,144	35,993	1,675,145	253,568	248,426	25,053,362

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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
<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 & 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 12/31/2013
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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	
<u>Accumulated Depreciation - Acct 3100</u>															
96	2110	General Support Facilities	L3	11,260,942	2,390,050	1,833,946	0	0	1,490,222	12,052	314,328	71,381	134,217	5,014,746	
97	2210	COE - Switching	L4	5,732,900	1,906,803		0		289,064		94,065		0	3,442,968	
98	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0	
99	2230	COE - Transmission	L6	17,753,725	2,427,775	7,509,913	0	0	1,638,913	37,467	345,840	191,784	530,950	5,071,083	
100	2310	Information Orig /Term	L8	0	0		0		0		0		0	0	
101	2410	Cable & Wire Facilities	L9	40,409,005	9,375,818	2,464,195	0	0	6,559,436	29,054	1,352,180	204,680	200,530	20,223,112	
102	Total 3100			L96-101	75,156,572	16,100,446	11,808,054	0	0	9,977,635	78,573	2,106,413	467,845	865,697	33,751,909
<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	
<u>Net Noncurrent Deferred Operating Income Taxes - Acct 4340</u>															
110	2110	General Support Facilities	L3	219,130	46,509	35,687	0	0	28,999	235	6,117	1,389	2,612	97,582	
111	2210	COE - Switching	L4	124,264	41,331		0		6,266		2,039		0	74,628	
112	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0	
113	2230	COE - Transmission	L6	390,430	53,390	165,154	0	0	36,042	824	7,606	4,218	11,676	111,520	
114	2310	Information Orig /Term	L8	0	0		0		0		0		0	0	
115	2410	Cable & Wire Facilities	L9	823,238	191,010	50,202	0	0	133,633	592	27,547	4,170	4,085	411,999	
116	Total 4340			L110-115	1,557,062	332,240	251,043	0	0	204,940	1,651	43,309	9,777	18,373	695,729

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PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
Plant Specific Expenses														
117	6110	Network Support	L3	(155,016)	(32,901)	(25,246)	0	0	(20,514)	(166)	(4,327)	(983)	(1,848)	(69,031)
118	6120	General Support	L3	2,638,014	559,899	429,624	0	0	349,103	2,823	73,635	16,722	31,442	1,174,766
119	6210	COE - Switching - Eq. Access	Alloc 13	0	0		0		0		0			0
120	6210	COE - Switching - All Other	L7	940,109	169,009	310,306	0	0	78,133	1,548	17,679	7,924	21,939	333,571
121	6220	COE - Operator Systems	L7	0	0	0	0	0	0	0	0	0	0	0
122	6230	COE - Transmission	L7	898,607	161,548	296,608	0	0	74,684	1,480	16,898	7,575	20,970	318,844
123		Total COE	L119-122	1,838,716	330,557	606,914	0	0	152,817	3,028	34,577	15,499	42,909	652,415
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	1,267,240	294,029	77,278	0	0	205,706	911	42,405	6,419	6,289	634,203
128		Total Plant Specific	L117,118,123,126-127	5,588,954	1,151,584	1,088,570	0	0	687,112	6,596	146,290	37,657	78,792	2,392,353

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
Plant Non-Specific Expenses														
129	6510	Other Prop Plant & Equip	L15	149,310	31,690	24,316	0	0	19,759	160	4,168	946	1,780	66,491
130	6530	Network Operations	L10	1,914,120	406,257	311,732	0	0	253,306	2,049	53,429	12,133	22,814	852,400
131	6540	Access	Alloc 20	0	0	0	0	0	0	0	0	0	0	0
131a	6540	Universal Service Assignment	Alloc 35	225,894	225,894		0		0		0			
	6561	<u>Depreciation</u>												
132		Dep - Support Assets	L3	670,788	142,370	109,244	0	0	88,769	718	18,724	4,252	7,995	298,716
133		Dep - COE Switching	L4	130,989	43,568		0		6,605		2,149		0	78,667
134		Dep - COE Operator	L5	0	0		0		0		0		0	0
135		Dep - COE Transmission	L6	1,987,465	271,781	840,707	0	0	183,470	4,194	38,716	21,470	59,438	567,689
136		Dep - IOT	L8	0	0		0		0		0		0	0
137		Dep - Cable & Wire Facilities	L9	3,171,989	735,974	193,432	0	0	514,897	2,281	106,142	16,067	15,741	1,587,455
138		Total 6561	L132-137	5,961,231	1,193,693	1,143,383	0	0	793,741	7,193	165,731	41,789	83,174	2,532,527
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	37,403	7,939	6,091	0	0	4,950	40	1,044	237	446	16,656
142	6565	Amort - Acquisition Adjust	L15	0	0	0	0	0	0	0	0	0	0	0
143		Total Plant Non-Specific	L129-142 Less 138	8,287,958	1,865,473	1,485,522	0	0	1,071,756	9,442	224,372	55,105	108,214	3,468,074
Customer Operations Expenses														
144	6610	Marketing	Alloc 43	369,603	72,821	0	0	0	31,287	0	12,002	0	0	253,493
145	6621	Operator	L50	0	0		0		0		0		0	0
146		Outside Operator Services	Alloc 42	2,564	0		0		0		0		0	2,564
	6622	<u>Directory</u>												
147		Classified	Alloc 22	16,564			0	0	0	0	0	0	0	16,564
148		TWX	Alloc 23	0	0	0	0	0	0	0	0	0	0	0
149		Alpha	Alloc 24	11,043	1,488		0		724		212		0	8,619
150		Foreign	Alloc 25	0	0		0		0		0		0	0
151		Total 6622	L147-150	27,607	1,488	0	0	0	724	0	212	0	0	25,183

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	117,050	117,050									0
153		Directory Advertising	Alloc 27	612										612
154		All other	Alloc 28	698,637	32,701	611	0	0	11,614	612	29,033	612		623,454
155		End User payment & collection	Alloc 21	713,200	150,514	0	0	0	79,387	0	19,904	28,379		435,016
156		End User billing inquiry	Alloc 30	184,530	733	0	0	0	1,592	32	2,930	318		178,925
157		IXC service order processing	Alloc 32	0	0	0	0	0	0	0	0	0		0
158		IXC payment and collection	Alloc 33	91,543	37,305	11,139	0	0	40,808	1,835	456	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	1,805,572	338,303	11,750	0	0	133,401	2,479	52,323	29,309	0	1,238,007
<u>Cat 2 - Revenue Accounting</u>														
162		Message Processing	Alloc 36	61,060	23,144		0		33,621		4,295		0	0
163		OB&C - Expense	Alloc 38	239,033	71,290		0		41,936		41,936		0	83,871
164		Future Use												
165		Future Use												
166		Future Use												
167		Carrier Access Billing	Alloc 44	72,101	36,051		0		18,025		18,025			0
168		Subscriber Line Charge	Alloc 29	12,581	12,581		0		0		0			0
169		Total Category 2	L162-168	384,775	143,066	0	0	0	93,582	0	64,256	0	0	83,871
170		Subtotal Categories 1 & 2	L161,169	2,190,347	481,369	11,750	0	0	226,983	2,479	116,579	29,309	0	1,321,878

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
Category 3 - Other Commercial														
171		Telcom Relay Service	Alloc 45	61,445	61,445		0		0		0			0
172		Other	L170	0	0	0	0	0	0	0	0	0	0	0
173		Total Commercial Operations	L170-172	2,251,792	542,814	11,750	0	0	226,983	2,479	116,579	29,309	0	1,321,878
174		Total Customer Operations	L144-146,151,173	2,651,566	617,123	11,750	0	0	258,994	2,479	128,793	29,309	0	1,603,118
175		Total Big Three Expenses	L123,126-127,130,174 (less L119)	7,671,642	1,647,966	1,007,674	0	0	870,823	8,467	259,204	63,360	72,012	3,742,136
Corporate Operations Expenses														
176	6710	Executive & Planning	L175	428,523	92,052	56,287	0	0	48,642	473	14,479	3,539	4,022	209,029
177	6720	General & Administrative												
177		Other Direct	Alloc 46	72,951	72,951	0	0	0	0	0	0	0	0	0
178		Direct to EAS	Alloc 31	0									0	0
179		Other	L175	1,779,740	382,311	233,770	0	0	202,022	1,964	60,133	14,699	16,706	868,135
180		Total 6720	L177-179	1,852,691	455,262	233,770	0	0	202,022	1,964	60,133	14,699	16,706	868,135
181		Total Corporate Operations	L176,180	2,281,214	547,314	290,057	0	0	250,664	2,437	74,612	18,238	20,728	1,077,164
182		Total Operating Expenses	L128,143,174,181	18,809,692	4,181,494	2,875,899	0	0	2,268,526	20,954	574,067	140,309	207,734	8,540,709
Operating Taxes														
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	412,551	87,561	67,188	0	0	54,595	442	11,516	2,615	4,917	183,717
185	7240	Ad Valorem Taxes - Direct	Alloc 40	13,230	13,230	0	0	0	0	0	0	0	0	0
186		Total 7240	L184-185	425,781	100,791	67,188	0	0	54,595	442	11,516	2,615	4,917	183,717
187	7370	Special Charges	L181	68,191	16,361	8,671	0	0	7,493	73	2,230	545	620	32,198
188		Total Operating Exp & Taxes	L182,183,186,187	19,303,664	4,298,646	2,951,758	0	0	2,330,614	21,469	587,813	143,469	213,271	8,756,624
189		Total Operating Exp & Taxes (Less Depreciation)	L188 Less 138-142	13,305,030	3,097,014	1,802,284	0	0	1,531,923	14,236	421,038	101,443	129,651	6,207,441

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

Home Telephone ILEC, LLC
Study No.: 240527

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		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	212	44	38	0	0	28	0	6	1	3	92
<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	19,303,876	4,298,690	2,951,796	0	0	2,330,642	21,469	587,819	143,470	213,274	8,756,716

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

Home Telephone ILEC, LLC
Study No.: 240527

Attachment #6 - Form 12

LOOPS / CIRCUITS

	Total Company	Message	Interstate InterLATA P/L	Interstate IntraLATA P/L	Intrastate InterLATA P/L	Intrastate IntraLATA P/L	Local P/L	Total P/L
1 Loops	16,938	16,863	43	0	0	32	0	75
2 Circuits	2,189	2,146	27	0	0	16	0	43
3 Circuit Miles	30,287.20	29,255.12	747.14	0.00	0.00	284.94	0.00	1,032.08
4 Wideband Channels	438	0	353	0	6	27	52	438
5 STP Circuit Miles	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6 Percent of STP Circuit Miles to Total	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

COMMERCIAL ALLOCATORS

	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
7 Billed Messages	282,192	106,961		0		155,380		19,851		0	0
8 Other Units	0	0		0		0		0		0	0
9 Information Units	0	0		0		0		0		0	0
10 Future Use											
11 TWX Connections	0	0	0	0	0	0	0	0	0	0	0
12 TWX Minutes of Use	0	0	0	0	0	0	0	0	0	0	0
13 Foreign Directory Cost	0	0		0		0		0		0	0
14 Marketing Billing	1,023,764	201,706	0	0	0	86,663	0	33,245	0	0	702,150
15 OB&C Expense	239,033	71,290		0		41,936		41,936		0	83,871

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	212
20 FIT Adjustment - Addbacks	0
21 FIT Adjustment - Deducts	0
22 SIT Adjustment - Addbacks	0
23 SIT Adjustment - Deducts	0
24 Account 7100	0 input as a negative number

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	0.143823

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

Home Telephone ILEC, LLC
Study No.: 240527

Attachment #6 - Form 13

TRAFFIC FACTORS

	Interstate InterLATA	Interstate IntraLATA	State InterLATA	State IntraLATA	EAS	Local	Total
1 Tandem Switching Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
2 Weighted Dem	0.332607	0.000000	0.050422	0.016408	0.000000	0.600563	1.000000
3 Wideband Exch Line xDSL Circuit Factor	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
4 Exchange Trunk Toll Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
5 Subscriber Plant Factor	0.250000	0.000000	0.175525	0.036104	0.000000	0.538371	1.000000
6 Conversation Minute Factor	0.286193	0.000000	0.139162	0.036358	0.538287		1.000000
7 Conversation Minute Miles Factor	0.286193	0.000000	0.139162	0.036358	0.538287		1.000000
8 Host Remote Factor	0.145346	0.000000	0.070675	0.020732	0.000000	0.763247	1.000000
9 Subscriber Line Usage Factor	0.134762	0.000000	0.065529	0.019222	0.000000	0.780487	1.000000
10 Exchange Trunk Special Factor	1.000000	0.000000	0.000000	0.000000		0.000000	1.000000
11 Equal Access Factor	0.672831	0.000000	0.327169	0.000000	0		1.000000
12 Coinless Pay MOU Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
13 IOT Category 2 Factor			0.000000	0.000000	0.000000	1.000000	1.000000
14 Wideband Conversation Minute Miles	0.000000	0.000000	0.000000	0.000000	0.000000		0.000000
15 Carrier Access Billing Factor	0.500000	0.000000	0.250000	0.250000			1.000000
16 Service Observing BD Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

HOME TELEPHONE ILEC, LLC
SUMMARY OF ANNUAL INTERSTATE SPECIAL ACCESS SERVICE REVENUES
JUNE 16, 2014 INTERSTATE TARIFF FILING - EFFECTIVE JULY 1, 2014

1. Special Access Service Revenue (per Attachment 7, Page 2) Per Tab 2 Excel Column F - Bottom of Spreadsheet)	\$1,199,717
2. Total Annual Interstate Special Access Revenue Requirement (Per Attachment 1 Special Access Column Line 30) (Excludes DSL as this is Non-Tariff)	\$1,199,807
3. Variance (Line 2 - Line 1) Due to rounding	\$90
4. Increase (Decrease) in Special Access Revenue as of Result of New Rates and Demand (Per Tab 2 Excel Column G - Bottom of Spreadsheet)	(\$79,650)

HOME TELEPHONE ILEC, LLC
SPECIAL ACCESS SERVICE REVENUE
JUNE 16, 2014 INTERSTATE TARIFF FILING - EFFECTIVE JULY 1, 2014

<u>ELEMENT</u>	<u>PROPOSED DEMAND *</u>	<u>CURRENT RATE</u>	<u>CURRENT BILLING AMOUNT</u>	<u>PROPOSED RATE</u>	<u>PROPOSED BILLING AMOUNT</u>	<u>REVENUE DIFFERENTIAL</u>
SPECIAL VOICE CHANNEL TERM 2-WIRE	38.40	\$25.45	\$977.28	\$23.87	\$916.61	-\$60.67
SPL VOICE CHAN TERM 2W NONRECURRING CHG	1.00	\$139.58	\$139.58	\$130.90	\$130.90	-\$8.68
SPECIAL VOICE CHANNEL TERM.-FOUR WIRE	28.80	\$40.73	\$1,173.02	\$38.20	\$1,100.16	-\$72.86
SPL VOICE CHAN TERM 4W NONRECURRING CHG	1.00	\$139.58	\$139.58	\$130.90	\$130.90	-\$8.68
SPECIAL VOICE CHANNEL MILEAGE FACILITY	783.84	\$1.81	\$1,418.75	\$1.70	\$1,332.53	-\$86.22
SPECIAL VOICE CHANNEL MILEAGE TERMINATION	67.20	\$18.21	\$1,223.71	\$17.08	\$1,147.78	-\$75.94
SPECIAL VOICE BRIDGING - TWO-WIRE	0.00	\$10.91	\$0.00	\$0.00	\$0.00	\$0.00
SPECIAL VOICE BRIDGING - FOUR-WIRE	12.00	\$10.91	\$130.92	\$10.23	\$122.76	-\$8.16
SPL DIGITAL DATA CHAN TERM 9.6 KBPS MO.	9.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL DIG DATA 9.6 KBPS NONRECURRING CHARGE	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL DIGITAL DATA CHAN TERM 56.0 KBPS MO.	99.00	\$48.99	\$4,850.01	\$45.94	\$4,548.06	-\$301.95
SPL DIG DATA 56.0 KBPS NONRECURRING CHARGE	1.00	\$169.81	\$169.81	\$159.25	\$159.25	-\$10.56
SPL DIG DATA CHAN MILE FACILITY 9.6 KBPS MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL DIG DATA CHAN MILE FACILITY 56.0 KBPS MO.	1,045.71	\$3.63	\$3,795.93	\$3.40	\$3,555.41	-\$240.51
SPL DIG DATA CHAN MILEAGE TERM 9.6 KBPS MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL DIG DATA CHAN MILEAGE TERM 56.0 KBPS MO.	99.00	\$36.43	\$3,606.57	\$34.16	\$3,381.84	-\$224.73
SPL HIGH CAP CHAN TERM 1.544 MBPS MO.	2,956.80	\$135.54	\$400,764.67	\$127.11	\$375,838.85	-\$24,925.82
SPL HIGH CAP 1.544 MBPS NONRECURRING CHARGE	24.00	\$192.03	\$4,608.72	\$180.09	\$4,322.16	-\$286.56
SPL HC CHAN TERM 44.736 MBPS MO. [1 DS3]	67.20	\$1,272.82	\$85,533.50	\$1,193.67	\$80,214.62	-\$5,318.88
SPL HC 44.736 MBPS NONRECURRING CHARGE [1 DS3]	1.00	\$398.43	\$398.43	\$373.65	\$373.65	-\$24.78
SPL HIGH CAP CHAN MILE FACILITY 1.544 MBPS MO.	26,193.79	\$14.59	\$382,167.43	\$13.68	\$358,331.07	-\$23,836.35
SPL HIGH CAP CHAN MILE FACILITY 44.736 MBPS MO.	1,600.80	\$106.43	\$170,373.14	\$99.81	\$159,775.85	-\$10,597.30
SPL HIGH CAP CHAN MILE TERM 1.544 MBPS MO.	2,544.00	\$75.83	\$192,911.52	\$71.11	\$180,903.84	-\$12,007.68
SPL HIGH CAP CHAN MILE TERM 44.736 MBPS MO.	57.60	\$433.75	\$24,984.00	\$406.78	\$23,430.53	-\$1,553.47
TOTALS			\$1,279,366.58		\$1,199,716.77	-\$79,649.81