

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

Horry Telephone Cooperative, Inc.
Study No: 240528

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 | 69,185,045 | 3,485,351 | 0 | 12,175,982 | 22,821,529 | 24,592,249 | 132,260,156 | 373,938,734 |
| 2. Plant Under Construction | Part 69, Form 1, Ln 20 | 1,559,982 | 78,588 | 0 | 274,544 | 514,579 | 554,505 | 2,982,198 | 8,431,559 |
| 3. Net Investment | Part 69, Form 2, Ln 43 | 16,601,484 | 240,292 | 0 | 1,635,155 | 4,257,762 | 3,996,257 | 26,730,950 | 82,863,711 |
| 4. Rate of Return | 11.25 % Authorized | 0.1125000 | 0.1125000 | 0.1125000 | 0.1125000 | 0.1125000 | 0.1125000 | | |
| 5. Return | (Line 3 x 4) | 1,867,667 | 27,033 | 0 | 183,955 | 478,998 | 449,579 | 3,007,232 | |
| 6. AFUDC | Part 69, Form 10, Ln 192 | 8,327 | 419 | 0 | 1,465 | 2,746 | 2,959 | 15,916 | 45,000 |
| 7. Net Return | (Lines 5 - 6) | 1,859,340 | 26,614 | 0 | 182,490 | 476,252 | 446,620 | 2,991,316 | |
| 8. Fixed Charges | Part 69, Form 10, Ln 199 | 468,934 | 23,624 | 0 | 82,528 | 154,683 | 166,685 | 896,454 | 2,742,817 |
| 9. Investment Tax Credit | Part 69, Form 10, Ln 191 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10. Other FIT Adjustments | Part 69, Form 10, Ln 195 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11. Subject to FIT | (Lines 5-8-9-10) | 1,398,733 | 3,409 | 0 | 101,427 | 324,315 | 282,894 | 2,110,778 | |
| 12. Federal Income Tax @ 51.51515% | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 13. Other SIT Adjustments | Part 69, Form 10, Ln 198 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14. Subject to SIT | (Lines 11+12-13) | 1,398,733 | 3,409 | 0 | 101,427 | 324,315 | 282,894 | 2,110,778 | |
| 15. State Income Tax @ 0.00000% | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 16. Return + FIT + SIT | (Lines 5-9+12+15-6) | 1,859,340 | 26,614 | 0 | 182,490 | 476,252 | 446,620 | 2,991,316 | |
| 17. Expenses and Taxes | Part 69, Form 10, Ln 208 | 8,548,736 | 901,346 | 20,256 | 1,957,160 | 2,541,388 | 2,979,918 | 16,948,804 | 44,085,688 |
| 18. Subtotal | (Lines 16+17) | 10,408,076 | 927,960 | 20,256 | 2,139,650 | 3,017,640 | 3,426,538 | 19,940,120 | |
| 19. Gross Receipts Tax @ 0.00000% | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 20. Subtotal | (Line 18+19) | 10,408,076 | 927,960 | 20,256 | 2,139,650 | 3,017,640 | 3,426,538 | 19,940,120 | |
| 21. Psc Fee @ 0.00000% | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 22. Total Revenue Requirement | (Lines16+17+19+21) | 10,408,076 | 927,960 | 20,256 | 2,139,650 | 3,017,640 | 3,426,538 | 19,940,120 | |

Plant Date: Average 6/30/2015
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Horry Telephone Cooperative, Inc.
Study No: 240528

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) | 10,408,076 | 927,960 | 20,256 | 2,139,650 | 3,017,640 | 3,426,538 | 19,940,120 | |
| 23. No longer applicable | | | | | | | | | |
| 24. Total Revenue Requirement Subject to MAG Adjustments (Line 22 + Line 23) | | 10,408,076 | 927,960 | 20,256 | 2,139,650 | 3,017,640 | 3,426,538 | 19,940,120 | |
| 25. Adjustment for Line Port Re-allocation Frozen Amt | | 1,510,835 | (1,510,835) | | | | | 0 | |
| 26. No longer applicable | | | | | | | | 0 | |
| 27. TIC Revenues for 12 Months Ending 6/30/01 | | | | | (139,084) | | | (139,084) | |
| 28. Subtotal | | 11,918,911 | (582,875) | 20,256 | 2,000,566 | 3,017,640 | 3,426,538 | 19,801,036 | |
| 29. Frozen TIC Revenue | | 80,537 | 0 | 0 | 0 | 21,321 | 15,135 | 116,993 | |
| 30. Total Revised Revenue Requirement With MAG Adjustments (Line 22 + 25 + 27 +29) | | 11,999,448 | (582,875) | 20,256 | 2,000,566 | 3,038,961 | 3,441,673 | 19,918,029 | |
| 31. Total Annual Expense Adjustment for DME (Line 25 + 27 +29) | | 1,591,372 | Total Switched Access Adjustment | | | | | | |
| 32. Total Monthly Expense Adjustment for DME (Line 31 / 12) | | 132,614 | | (1,649,919) | | 21,321 | 15,135 | | |
| | | | | (137,493) | | 1,777 | 1,261 | | |

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 | 1,303,672 | 681,948 | 0 | 34,355 | 0 | 120,017 | 224,949 | | 0 | 242,403 |
| 2 | | General Support | L10 | 8,812,413 | 4,609,758 | 0 | 232,227 | 0 | 811,278 | 1,520,584 | | 0 | 1,638,566 |
| 2a | | General Purpose Computer | L180a | 3,018,226 | 1,515,510 | 0 | 76,347 | 0 | 266,717 | 499,910 | 121,044 | 0 | 538,698 |
| 3 | 2110 | Land & General Support | L1-2 | 13,134,311 | 6,807,216 | 0 | 342,929 | 0 | 1,198,012 | 2,245,443 | 121,044 | 0 | 2,419,667 |
| 4 | 2210 | COE - Switching | L48 | 5,820,389 | | | 3,142,419 | | 2,677,970 | | | 0 | 0 |
| 5 | 2220 | COE - Operator Systems | L53 | 0 | | | 0 | 0 | 0 | | | 0 | 0 |
| 6 | 2230 | COE - Transmission | L63 | 50,088,206 | 10,860,380 | | 0 | 0 | 7,499,358 | 13,056,622 | | 0 | 18,671,846 |
| 7 | | Total COE | L4-6 | 55,908,595 | 10,860,380 | | 3,142,419 | 0 | 10,177,328 | 13,056,622 | | 0 | 18,671,846 |
| 8 | 2310 | Information Orig/Term | L69 | 0 | 0 | 0 | | | | | | | |
| 9 | 2410 | Cable & Wire Facilities | L76 | 63,338,186 | 51,517,393 | | 0 | 0 | 800,632 | 7,519,445 | | 0 | 3,500,716 |
| 10 | | Total COE, IOT & C&WF | L7-9 | 119,246,781 | 62,377,773 | 0 | 3,142,419 | 0 | 10,977,960 | 20,576,067 | | 0 | 22,172,562 |
| 11 | | COE, IOT & C&WF (excl CL,B&C,IX) | L10 Less CL,B&C,IX | 56,869,008 | | | 3,142,419 | 0 | 10,977,960 | 20,576,067 | | | 22,172,562 |
| 12 | | Total GSF, COE, IOT, C&WF | L3,10 | 132,381,092 | 69,184,989 | 0 | 3,485,348 | 0 | 12,175,972 | 22,821,510 | 121,044 | 0 | 24,592,229 |
| 13 | | GSF, COE, IOT, C&WF (CL, LS, TR only) | L12 Less Inf, Spl, B&C, IX | 84,846,309 | 69,184,989 | 0 | 3,485,348 | | 12,175,972 | | | | |
| 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 | 108 | 56 | 0 | 3 | 0 | 10 | 19 | 0 | 0 | 20 |
| 18 | 2001 | Plant In Service | L3,10,16,17 | 132,381,200 | 69,185,045 | 0 | 3,485,351 | 0 | 12,175,982 | 22,821,529 | 121,044 | 0 | 24,592,249 |
| 19 | 2002 | Prop Held For Future Use | L18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 2003 | Plant Under Construction | L18 | 2,984,927 | 1,559,982 | 0 | 78,588 | 0 | 274,544 | 514,579 | 2,729 | 0 | 554,505 |
| 21 | 2005 | Plant Acquisition Adjustment | L18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | 1220 | Material & Supplies | L12 | 1,849,932 | 966,811 | 0 | 48,705 | 0 | 170,151 | 318,914 | 1,692 | 0 | 343,659 |
| 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 |

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 | 493,468 | 257,896 | 0 | 12,992 | 0 | 45,388 | 85,070 | 451 | 0 | 91,671 |
| 28a | | CWC Disallowed for Corporate Cap | Input 13 | 0 | 0 | 0 | | | | | | | |
| 29 | 3100 | Depreciation Reserve | L97 | 107,190,507 | 53,406,640 | 0 | 3,286,524 | 0 | 10,685,683 | 18,835,268 | 87,832 | 0 | 20,888,560 |
| 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 | 107,190,507 | 53,406,640 | 0 | 3,286,524 | 0 | 10,685,683 | 18,835,268 | 87,832 | 0 | 20,888,560 |
| 37 | 4040 | Customer Deposits | L12 | 110,606 | 57,805 | 0 | 2,912 | 0 | 10,173 | 19,068 | 101 | 0 | 20,547 |
| 38 | 4100 | Current Deferred Op Taxes | L104 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 4310 | Other Long Term Liabilities | L12 | 3,642,812 | 1,903,805 | 0 | 95,908 | 0 | 335,054 | 627,994 | 3,331 | 0 | 676,720 |
| 40 | 4340 | Non-Current Def Oper Taxes | L111 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 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 | 26,765,602 | 16,601,484 | 0 | 240,292 | 0 | 1,635,155 | 4,257,762 | 34,652 | 0 | 3,996,257 |
| 44 | | Total 2001 Less Associated Res | L18-22, 27 Less 36, 38, 40-42 | 30,025,552 | 18,305,198 | 0 | 326,120 | 0 | 1,934,994 | 4,819,754 | 37,633 | 0 | 4,601,853 |

PART 69

| Ln | Acct | Description | Allocation | Total Interstate | Common Line | | Switched Access | | Special | B&C | IX | WBI |
|--|------|------------------------------------|-----------------|---------------------|-------------|-------------|-----------------|-------------|------------|------------|----|------------|
| | | | | | BFP | Pay / Other | Local Sw | Information | Transport | | | |
| <u>Central Office Switching - Acct 2210</u> | | | | | | | | | | | | |
| 45 | 2210 | Cat 2 - Tandem Switching | Alloc 1 | 2,677,970 | | | 0 | | 2,677,970 | | 0 | 0 |
| 46 | 2210 | Cat 3 - Local Switching | Direct | 3,142,419 | | | 3,142,419 | | | | | |
| 47 | 2210 | Cat 5 - Equal Access | Direct | 0 | | | 0 | | | | | |
| 48 | | Total 2210 | L45-47 | 5,820,389 | | | 3,142,419 | | 2,677,970 | | 0 | 0 |
| <u>Central Office Operator Systems - Acct 2220</u> | | | | | | | | | | | | |
| 2220 | | Cat 1 - Operator Systems | | | | | | | | | | |
| 49 | | Intercept Boards | Direct | 0 | | | 0 | | | | | |
| 50 | | Information Boards | Direct | 0 | | | | 0 | | | | |
| 51 | | Service Observing Boards | L54 | 0 | | | 0 | 0 | 0 | | 0 | 0 |
| 52 | | Other Boards (Loc,Toll, TSPS, etc) | Direct | 0 | | | | | | | 0 | |
| 53 | | Total 2220 | L49-52 | 0 | | | 0 | 0 | 0 | | 0 | 0 |
| 54 | | Total COE Cats 1-3 (excl Svc Obs) | L45,46,49,50,52 | 5,820,389 | | | 3,142,419 | 0 | 2,677,970 | | 0 | 0 |
| <u>Central Office Transmission - Acct 2230</u> | | | | | | | | | | | | |
| 55 | 2230 | Cat 4.11 - Wdbd Exch Ln xDSL Cir | Direct | 18,671,846 | | | | | 0 | 0 | 0 | 18,671,846 |
| 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 | 10,889,443 | 10,860,380 | | | | | 29,063 | | |
| 59 | 2230 | Cat 4.21 - IX Cct - Other Co | Direct | 0 | | | | | | | 0 | |
| 60 | 2230 | Cat 4.22 - IX Cct - Wdbd | L73 | 13,013,804 | | | | 0 | 13,013,804 | | | |
| 61 | 2230 | Cat 4.23 - IX Cct - Other | Alloc 2 | 7,118,428 | | | 0 | 0 | 7,104,673 | 13,755 | 0 | 0 |
| 62 | 2230 | Cat 4.3 - Host / Remote | L75 | 394,685 | | | | | 394,685 | | | |
| 63 | | Total 2230 | L55-62 | 50,088,206 | 10,860,380 | | 0 | 0 | 7,499,358 | 13,056,622 | 0 | 18,671,846 |

Plant Date: Average 6/30/2015
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Horry Telephone Cooperative, Inc.
Study No: 240528

Attachment #2 - Form 6

PART 69

| Ln | Acct | Description | Allocation | Total Interstate | Common Line | | Switched Access | | Special | B&C | IX | WBI |
|--|------|----------------------------------|---------------------|---------------------|-------------|-------------|-----------------|-------------|-----------|-----------|----|-----------|
| | | | | | BFP | Pay / Other | Local Sw | Information | Transport | | | |
| <u>Information Origination / Termination - Acct 2310</u> | | | | | | | | | | | | |
| 64 | 2351 | Cat 1 - Pub Tel (Less Coinless) | Direct | 0 | | 0 | | | | | | |
| 65 | 2351 | Cat 1 - Pub Tel (Coinless) | Direct | 0 | | 0 | | | | | | |
| 66 | 2362 | Cat 1 - Other Terminal Equip | Per CFR Part 69.303 | 0 | | 0 | | | | | | |
| 67 | | Total Category 1 | L64-66 | 0 | | 0 | | | | | | |
| 68 | | Cat 2 - Customer Premise Equip | Direct | 0 | | 0 | | | | | | |
| 69 | | Total 2310 | L67-68 | 0 | | 0 | | 0 | | | | |
| <u>Cable and Wire Facilities - Acct 2410</u> | | | | | | | | | | | | |
| 70 | 2410 | Cat 1 - Exch Ln CWF | Direct | 51,655,258 | 51,517,393 | | | | 137,865 | | | |
| 71 | 2410 | Cat 2.2 - Exch Trk CWF - Toll | Direct | 0 | | | | 0 | | | | |
| 72 | 2410 | Cat 2.3 - Exch Trk CWF - Spl | Direct | 3,500,716 | | | | | 0 | | 0 | 3,500,716 |
| 73 | 2410 | Cat 2.4 - Exch Trk CWF - Wb | Direct | 7,375,673 | | | | 0 | 7,375,673 | | | |
| 74 | 2410 | Cat 3 - IX C&WF | Alloc 3 | 792,226 | | | 0 | 0 | 786,319 | 5,907 | 0 | 0 |
| 75 | 2410 | Cat 4 - Host / Remote C&WF | Direct | 14,313 | | | | | 14,313 | | | |
| 76 | | Total 2410 | L70-75 | 63,338,186 | 51,517,393 | | 0 | 0 | 800,632 | 7,519,445 | 0 | 3,500,716 |

PART 69

| Ln | Acct | Description | Allocation | Total Interstate | Common Line | | | Switched Access | | Special | B&C | IX | WBI |
|---|------------|----------------------------|------------|---------------------|-------------|-------------|-----------|-----------------|------------|------------|--------|----|------------|
| | | | | | BFP | Pay / Other | Local Sw | Information | Transport | Access | | | |
| <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 | 8,584,542 | 4,444,614 | 0 | 223,907 | 0 | 782,214 | 1,466,110 | 87,832 | 0 | 1,579,865 |
| 92 | 2210 | COE - Switching | L4 | 5,672,580 | | | 3,062,617 | | 2,609,963 | | | 0 | 0 |
| 93 | 2220 | COE - Operator Systems | L5 | 0 | | | 0 | 0 | 0 | | | 0 | 0 |
| 94 | 2230 | COE - Transmission | L6 | 44,635,719 | 9,678,144 | | 0 | 0 | 6,682,995 | 11,635,308 | | 0 | 16,639,272 |
| 95 | 2310 | Information Orig /Term | L8 | 0 | 0 | 0 | | | | | | | |
| 96 | 2410 | Cable & Wire Facilities | L9 | 48,297,666 | 39,283,882 | | 0 | 0 | 610,511 | 5,733,850 | | 0 | 2,669,423 |
| 97 | Total 3100 | | L91-96 | 107,190,507 | 53,406,640 | 0 | 3,286,524 | 0 | 10,685,683 | 18,835,268 | 87,832 | 0 | 20,888,560 |

PART 69

| Ln | Acct | Description | Allocation | Total Interstate | Common Line | | Switched Access | | Special | B&C | IX | WBI |
|---|------|--------------------------------|----------------------|---------------------|-------------|-------------|-----------------|-------------|-----------|---------|-------|---------|
| | | | | | BFP | Pay / Other | Local Sw | Information | Transport | | | |
| <u>Net Current Deferred Operating Income Taxes - Acct 4100</u> | | | | | | | | | | | | |
| 98 | 2110 | General Support Facilities | L2+L2a | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 2210 | COE - Switching | L4 | 0 | | | 0 | | 0 | | 0 | 0 |
| 100 | 2220 | COE - Operator Systems | L5 | 0 | | | 0 | 0 | 0 | | 0 | 0 |
| 101 | 2230 | COE - Transmission | L6 | 0 | 0 | | 0 | 0 | 0 | | 0 | 0 |
| 102 | 2310 | Information Orig /Term | L8 | 0 | 0 | 0 | | | | | | |
| 103 | 2410 | Cable & Wire Facilities | L9 | 0 | 0 | | 0 | 0 | 0 | | 0 | 0 |
| 104 | | Total 4100 | L98-103 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>Net Noncurrent Deferred Operating Income Taxes - Acct 4340</u> | | | | | | | | | | | | |
| 105 | 2110 | General Support Facilities | L2+L2a | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 106 | 2210 | COE - Switching | L4 | 0 | | | 0 | | 0 | | 0 | 0 |
| 107 | 2220 | COE - Operator Systems | L5 | 0 | | | 0 | 0 | 0 | | 0 | 0 |
| 108 | 2230 | COE - Transmission | L6 | 0 | 0 | | 0 | 0 | 0 | | 0 | 0 |
| 109 | 2310 | Information Orig /Term | L8 | 0 | 0 | 0 | | | | | | |
| 110 | 2410 | Cable & Wire Facilities | L9 | 0 | 0 | | 0 | 0 | 0 | | 0 | 0 |
| 111 | | Total 4340 | L105-110 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>Plant Specific Expenses</u> | | | | | | | | | | | | |
| 112 | 6110 | Network Support | L12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 113 | 6120 | General Support | L3 | 824,525 | 427,332 | 0 | 21,528 | 0 | 75,207 | 140,961 | 7,599 | 151,898 |
| 114 | 6210 | COE - Switching - Equal Access | Direct | 0 | | | 0 | | | | | |
| 115 | 6210 | COE - Switching - All Other | Alloc 6 | 1,060,473 | | | 572,548 | | 487,925 | | 0 | 0 |
| 116 | 6220 | COE - Operator Systems | L5 | 0 | | | 0 | 0 | 0 | | 0 | 0 |
| 117 | 6230 | COE - Transmission | L6 | 1,413,775 | 306,542 | | 0 | 0 | 211,675 | 368,532 | 0 | 527,026 |
| 118 | | Total COE | L114-117 | 2,474,248 | 306,542 | | 572,548 | 0 | 699,600 | 368,532 | 0 | 527,026 |
| 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 | 810,686 | 659,387 | | 0 | 0 | 10,248 | 96,244 | 0 | 44,807 |
| 123 | | Total Plant Specific | L112,113,118,121-122 | 4,109,459 | 1,393,261 | 0 | 594,076 | 0 | 785,055 | 605,737 | 7,599 | 723,731 |

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Horry Telephone Cooperative, Inc.
Study No: 240528

Attachment #2 - Form 9

PART 69

| Ln | Acct | Description | Allocation | Total Interstate | Common Line | | Switched Access | | Special | | IX | WBI | |
|-------------------------------------|------|--------------------------------|--------------------|---------------------|-------------|-------------|-----------------|-------------|-----------|-----------|-------|---------|-----------|
| | | | | | BFP | Pay / Other | Local Sw | Information | Transport | Access | | | B&C |
| <u>Plant Non-Specific Expenses</u> | | | | | | | | | | | | | |
| 124 | 6510 | Other Prop Plant & Equip | L10 | 59,692 | 31,225 | 0 | 1,573 | 0 | 5,495 | 10,300 | 0 | 11,099 | |
| 125 | 6530 | Network Operations | L10 | 1,587,877 | 830,616 | 0 | 41,844 | 0 | 146,181 | 273,989 | 0 | 295,247 | |
| 126 | 6540 | Access | Direct | 0 | | | | | | | 0 | | |
| 126a | 6540 | Universal Service Assignment | Direct | 1,668,163 | 1,668,163 | | | | | | | | |
| | 6561 | <u>Depreciation</u> | | | | | | | | | | | |
| 127 | | Dep - Support Assets | L3 | 658,848 | 341,116 | 0 | 17,184 | 0 | 60,034 | 112,521 | 6,741 | 0 | 121,252 |
| 128 | | Dep - COE Switching | L4 | 64,466 | | | 34,805 | | 29,661 | | | 0 | 0 |
| 129 | | Dep - COE Operator | L5 | 0 | | | 0 | 0 | 0 | | | 0 | 0 |
| 130 | | Dep - COE Transmission | L6 | 3,333,434 | 722,772 | | 0 | 0 | 499,092 | 868,935 | | 0 | 1,242,635 |
| 131 | | Dep - IOT | L8 | 0 | 0 | 0 | | | | 0 | | | |
| 132 | | Dep - Cable & Wire Facilities | L9 | 2,116,827 | 1,721,763 | | 0 | 0 | 26,758 | 251,308 | | 0 | 116,998 |
| 133 | | Total 6561 | L127-132 | 6,173,575 | 2,785,651 | 0 | 51,989 | 0 | 615,545 | 1,232,764 | 6,741 | 0 | 1,480,885 |
| 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 | 301,747 | 157,699 | 0 | 7,944 | 0 | 27,754 | 52,019 | 276 | 0 | 56,055 |
| 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 | 9,791,054 | 5,473,354 | 0 | 103,350 | 0 | 794,975 | 1,569,072 | 7,017 | 0 | 1,843,286 |
| <u>Customer Operations Expenses</u> | | | | | | | | | | | | | |
| 139 | 6610 | <u>Marketing</u> | L12 | 17,226 | 9,002 | 0 | 454 | 0 | 1,584 | 2,970 | 16 | 0 | 3,200 |
| 140 | 6621 | <u>Operator</u> | Alloc 4 | 0 | | | 0 | 0 | | | | 0 | 0 |
| 141 | | Outside Operator Services | Alloc 5 | 0 | | | 0 | 0 | | | | 0 | 0 |
| | 6622 | <u>Directory</u> | | | | | | | | | | | |
| 142 | | Published Directory Expense | Direct | 14,062 | | | | 14,062 | | | | | |

PART 69

| Ln | Acct | Description | Allocation | Total Interstate | Common Line | | Switched Access | | Special Access | B&C | IX | WBI |
|-----------------------------------|------|----------------------|--------------------------|---------------------|-------------|-------------|-----------------|-------------|-------------------|-----|---------|-----|
| | | | | | BFP | Pay / Other | Local Sw | Information | | | | |
| 6623 Commercial Operations | | | | | | | | | | | | |
| Cat 1 - Local Business Office | | | | | | | | | | | | |
| End User Service Order Processing | | | | | | | | | | | | |
| 143 | | Presubscription | L13 | 192,985 | 157,362 | 0 | 7,928 | | 27,695 | | | |
| 144 | | Message Tel | Direct | 29,955 | | | | | | | 29,955 | |
| 145 | | Private Line | Direct | 530 | | | | | | | 530 | |
| 146 | | Total | L143-145 | 223,470 | 157,362 | 0 | 7,928 | | 27,695 | | 30,485 | |
| End User Payment and Collection | | | | | | | | | | | | |
| 147 | | Message Tel | Direct | 112,589 | | | | | | | 112,589 | |
| 148 | | Private Line | Direct | 0 | | | | | | | 0 | |
| 149 | | EUCL | Direct | 78,252 | 78,252 | | | | | | | |
| 150 | | Total | L147-149 | 190,841 | 78,252 | | | | | | 112,589 | |
| End User Billing Inquiry | | | | | | | | | | | | |
| 151 | | Message Tel | Direct | 98,947 | | | | | | | 98,947 | |
| 152 | | Private Line | Direct | 688 | | | | | | | 688 | |
| 153 | | EUCL | Direct | 81,632 | 81,632 | | | | | | | |
| 154 | | Total | L151-153 | 181,267 | 81,632 | | | | | | 99,635 | |
| IXC Service Order Processing | | | | | | | | | | | | |
| 155 | | Message Tel | L13 | 96,411 | 78,615 | 0 | 3,960 | | 13,836 | | | |
| 156 | | Private Line | Direct | 202 | | | | | | 202 | | |
| 157 | | Billing & Collection | Direct | 0 | | | | | | | 0 | |
| 158 | | Total | L155-157 | 96,613 | 78,615 | 0 | 3,960 | | 13,836 | 202 | 0 | |
| IXC Payment and Collection | | | | | | | | | | | | |
| 159 | | Message Tel | L13 | 967 | 788 | 0 | 40 | | 139 | | | |
| 160 | | Private Line | Direct | 164 | | | | | | 164 | | |
| 161 | | Billing & Collection | Direct | 2,018 | | | | | | | 2,018 | |
| 162 | | Total | L159-161 | 3,149 | 788 | 0 | 40 | | 139 | 164 | 2,018 | |
| IXC Billing Inquiry | | | | | | | | | | | | |
| 163 | | Message Tel | L13 | 8,712 | 7,104 | 0 | 358 | | 1,250 | | | |
| 164 | | Private Line | Direct | 0 | | | | | | 0 | | |
| 165 | | Billing & Collection | Direct | 0 | | | | | | | 0 | |
| 166 | | Total | L163-165 | 8,712 | 7,104 | 0 | 358 | | 1,250 | 0 | 0 | |
| 167 | | Future Use | | | | | | | | | | |
| 168 | | Total Category 1 | L146,150,154,158,162,166 | 704,052 | 403,753 | 0 | 12,286 | | 42,920 | 366 | 244,727 | |

PART 69

| Ln | Acct | Description | Allocation | Total | Common Line | | Switched Access | | Special | B&C | IX | WBI |
|--------------------------------------|------|-------------------------------------|--|------------|-------------|-------------|-----------------|-------------|-----------|-----------|---------|-----------|
| | | | | Interstate | BFP | Pay / Other | Local Sw | Information | Transport | | | |
| <u>Cat 2 - Revenue Accounting</u> | | | | | | | | | | | | |
| 169 | | Message Processing | Direct | 19,308 | | | | | | 19,308 | | |
| 170 | | OB&C - Expense | Direct | 30,110 | | | | | | 30,110 | | |
| 171 | | Future Use | | | | | | | | | | |
| 172 | | Future Use | | | | | | | | | | |
| 172 | | Carrier Access Billing | L11 | 212,121 | | | 11,720 | 0 | 40,948 | 76,749 | | 82,704 |
| 174 | | Subscriber Line Charge | Direct | 5,315 | 5,315 | | | | | | | |
| 175 | | Total Category 2 | L169-174 | 266,854 | 5,315 | | 11,720 | 0 | 40,948 | 76,749 | 49,418 | 82,704 |
| 176 | | Subtotal Customer Services | L140-142,168,175 | 984,968 | 409,068 | 0 | 24,006 | 14,062 | 83,868 | 77,115 | 294,145 | 82,704 |
| <u>Category 3 - Other Commercial</u> | | | | | | | | | | | | |
| 177 | | Total Category 3 | L176 | 141,233 | 58,656 | 0 | 3,442 | 2,016 | 12,026 | 11,057 | 42,177 | 11,859 |
| 178 | | Total Customer Services | L176-177 | 1,126,201 | 467,724 | 0 | 27,448 | 16,078 | 95,894 | 88,172 | 336,322 | 94,563 |
| 179 | | Total Customer Operations | L139,178 | 1,143,427 | 476,726 | 0 | 27,902 | 16,078 | 97,478 | 91,142 | 336,338 | 97,763 |
| 180 | | Total Big Three Expenses | L123-126,179 (less L114) | 8,568,618 | 4,399,991 | 0 | 665,395 | 16,078 | 1,034,209 | 981,168 | 343,937 | 1,127,840 |
| 180a | | Total Big Three Expenses - Modified | L180 Less 112, 113, 139, 143, 158, 162, 166, 177 | 7,284,175 | 3,661,132 | 0 | 627,685 | 14,062 | 902,472 | 825,814 | 292,127 | 960,883 |
| <u>Corporate Operations Expenses</u> | | | | | | | | | | | | |
| 181 | 6710 | Executive & Planning | L180 | 393,061 | 201,838 | 0 | 30,523 | 738 | 47,441 | 45,008 | 15,777 | 51,736 |
| 182 | 6720 | General & Administrative | L180 | 1,833,276 | 941,389 | 0 | 142,363 | 3,440 | 221,271 | 209,923 | 73,586 | 241,304 |
| 182a | | Disallowed Corp Operations Exp | L180 | 0 | 0 | 0 | | | | | | |
| 183 | | Total Corporate Operations | L181-182 | 2,226,337 | 1,143,227 | 0 | 172,886 | 4,178 | 268,712 | 254,931 | 89,363 | 293,040 |
| 184 | | Total Operating Expenses | L123,138,179,183 | 17,270,277 | 8,486,568 | 0 | 898,214 | 20,256 | 1,946,220 | 2,520,882 | 440,317 | 2,957,820 |
| <u>Operating Taxes</u> | | | | | | | | | | | | |
| 185 | 7100 | Other Operating Income Exp | L18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 186 | 7240 | Ad Valorem Taxes | L12 | 112,214 | 58,645 | 0 | 2,954 | 0 | 10,321 | 19,345 | 103 | 20,846 |
| 187 | 7370 | Special Charges | L12 | 1,516 | 793 | 0 | 40 | 0 | 139 | 261 | 1 | 282 |
| 188 | | Total Operating Exp & Taxes | L184-187 | 17,384,007 | 8,546,006 | 0 | 901,208 | 20,256 | 1,956,680 | 2,540,488 | 440,421 | 2,978,948 |

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

Horry Telephone Cooperative, Inc.
Study No: 240528

Attachment #2 - Form 12

PART 69

| Ln | Acct | Description | Allocation | Total Interstate | Common Line | | Switched Access | | Special | | IX | WBI |
|-----------------------------------|------|---|-------------------|---------------------|-------------|-------------|-----------------|-------------|-----------|-----------|---------|-----------|
| | | | | | BFP | Pay / Other | Local Sw | Information | Transport | Access | | |
| <u>Tax Adjustments</u> | | | | | | | | | | | | |
| 189 | 7210 | Investment Tax Credits | L12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 190 | | Future Use | | | | | | | | | | |
| 191 | | Total | L189-190 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 192 | 7340 | AFUDC | L12 | 15,931 | 8,327 | 0 | 419 | 0 | 1,465 | 2,746 | 15 | 2,959 |
| 193 | | FIT Adjustments - Addbacks | L12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 194 | | FIT Adjustments - Deductions | L12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 195 | | Total FIT Adjustments | L193-194 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 196 | | SIT Adjustments - Addbacks | L12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 197 | | SIT Adjustments - Deductions | L12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 198 | | Total SIT Adjustments | L196-197 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 199 | 7500 | Fixed Charges | L12 | 897,274 | 468,934 | 0 | 23,624 | 0 | 82,528 | 154,683 | 820 | 166,685 |
| 200 | 7540 | Interest On Customer Dep | L12 | 5,223 | 2,730 | 0 | 138 | 0 | 480 | 900 | 5 | 970 |
| <u>Rent Revenues Account 5240</u> | | | | | | | | | | | | |
| 201 | 2110 | General Support Facilities | L3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 202 | 2210 | COE - Switching | L4 | 0 | | | 0 | | 0 | | 0 | 0 |
| 203 | 2220 | COE - Operator Systems | L5 | 0 | | | 0 | 0 | 0 | | 0 | 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 |
| 208 | | Total Operating Exp & Taxes (Including 7540 / Net of 5240) | L188+200 Less 207 | 17,389,230 | 8,548,736 | 0 | 901,346 | 20,256 | 1,957,160 | 2,541,388 | 440,426 | 2,979,918 |

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 | 3,682,496 | 836,320 | 467,352 | 0 | 0 | 506,836 | 37,052 | 45,702 | 0 | 657,143 | 1,132,091 |
| 2 | | General Support | L10 | 24,892,527 | 5,653,262 | 3,159,151 | 0 | 0 | 3,426,052 | 250,459 | 308,933 | 0 | 4,442,079 | 7,652,591 |
| 2a | | General Purpose Computer | L10 | 8,525,618 | 1,936,226 | 1,082,000 | 0 | 0 | 1,173,413 | 85,781 | 105,809 | 0 | 1,521,399 | 2,620,990 |
| 3 | 2110 | Land & General Support | L1-2 | 37,100,641 | 8,425,808 | 4,708,503 | 0 | 0 | 5,106,301 | 373,292 | 460,444 | 0 | 6,620,621 | 11,405,672 |
| 4 | 2210 | COE - Switching | L45 | 18,381,380 | 5,820,389 | | 0 | | 959,101 | | 96,803 | | 5,132,125 | 6,372,962 |
| 5 | 2220 | COE - Operator Systems | L50 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 6 | 2230 | COE - Transmission | L60 | 94,354,213 | 18,359,738 | 31,728,468 | 0 | 0 | 8,902,715 | 2,159,421 | 771,360 | 0 | 9,734,279 | 22,698,232 |
| 7 | | Total COE | L4-6 | 112,735,593 | 24,180,127 | 31,728,468 | 0 | 0 | 9,861,816 | 2,159,421 | 868,163 | 0 | 14,866,404 | 29,071,194 |
| 8 | 2310 | Information Orig /Term | L66 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 9 | 2410 | Cable & Wire Facilities | L74 | 224,102,194 | 52,318,025 | 11,020,161 | 0 | 0 | 36,498,431 | 1,229,708 | 3,312,226 | 0 | 45,242,404 | 74,481,239 |
| 10 | | Total COE, IOT & C&WF | L7-9 | 336,837,787 | 76,498,152 | 42,748,629 | 0 | 0 | 46,360,247 | 3,389,129 | 4,180,389 | 0 | 60,108,808 | 103,552,433 |
| 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 | 306 | 69 | 39 | 0 | 0 | 42 | 3 | 4 | 0 | 55 | 94 |
| 15 | 2001 | Plant In Service | L3, 10, 13, 14 | 373,938,734 | 84,924,029 | 47,457,171 | 0 | 0 | 51,466,590 | 3,762,424 | 4,640,837 | 0 | 66,729,484 | 114,958,199 |
| 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 | 8,431,559 | 1,914,864 | 1,070,063 | 0 | 0 | 1,160,467 | 84,835 | 104,641 | 0 | 1,504,614 | 2,592,075 |
| 18 | 2005 | Plant Acquisition Adjustment | L15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 1220 | Material & Supplies | L9 | 6,545,400 | 1,528,064 | 321,868 | 0 | 0 | 1,066,017 | 35,916 | 96,741 | 0 | 1,321,404 | 2,175,390 |
| 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 | 1,238,732 | 348,499 | 144,969 | 0 | 0 | 122,639 | 11,168 | 69,594 | 5,185 | 147,569 | 389,109 |

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

Horry Telephone Cooperative, Inc.
Study No. 240528

Attachment 3 - Form 14

PART 36

| Ln | Acct | Description | Allocation | Total Company | Interstate InterLATA Message | Interstate InterLATA P/L | Interstate IntraLATA Message | Interstate IntraLATA P/L | Intrastate InterLATA Message | Intrastate InterLATA P/L | Intrastate IntraLATA Message | Intrastate IntraLATA P/L | EAS | Local |
|----|------|--------------------------------|--------------------------------|------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------|-------------|
| 26 | 3100 | Depreciation Reserve | L102 | 297,132,525 | 67,435,192 | 39,755,315 | 0 | 0 | 40,037,170 | 3,106,030 | 3,608,375 | 0 | 52,502,613 | 90,687,830 |
| 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 | 297,132,525 | 67,435,192 | 39,755,315 | 0 | 0 | 40,037,170 | 3,106,030 | 3,608,375 | 0 | 52,502,613 | 90,687,830 |
| 33 | 4040 | Customer Deposits | L15 | 312,429 | 70,955 | 39,651 | 0 | 0 | 43,001 | 3,144 | 3,877 | 0 | 55,753 | 96,048 |
| 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 | 9,845,760 | 2,361,568 | 1,281,244 | 0 | 0 | 1,047,409 | 98,359 | 282,025 | 51,292 | 1,244,850 | 3,479,013 |
| 36 | 4340 | Non-Current Def Oper Taxes | L116 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 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 | 82,863,711 | 18,847,741 | 7,917,861 | 0 | 0 | 12,688,133 | 686,810 | 1,017,536 | (46,107) | 15,899,855 | 25,851,882 |
| 40 | | Total 2001 Less 2690 | L 3, 10, 13 | 373,938,428 | 84,923,960 | 47,457,132 | 0 | 0 | 51,466,548 | 3,762,421 | 4,640,833 | 0 | 66,729,429 | 114,958,105 |
| 41 | | Total 2001 Less Associated Res | L15-19,24 Less L32,34 36-38 | 91,783,168 | 20,931,765 | 9,093,787 | 0 | 0 | 13,655,904 | 777,145 | 1,233,844 | 0 | 17,052,889 | 29,037,834 |

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

Horry Telephone Cooperative, Inc.
Study No. 240528

Attachment 3 - Form 15

PART 36

| Ln | Acct | Description | Allocation | Total Company | Interstate InterLATA Message | Interstate InterLATA P/L | Interstate IntraLATA Message | Interstate IntraLATA P/L | Intrastate InterLATA Message | Intrastate InterLATA P/L | Intrastate IntraLATA Message | Intrastate IntraLATA P/L | EAS | Local |
|---|------|------------------------------|------------|------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|-----------|------------|
| <u>Central Office Switching - Acct 2210</u> | | | | | | | | | | | | | | |
| 42 | 2210 | Cat 2 - Tandem Switching | Alloc 2 | 4,149,666 | 2,677,970 | | 0 | | 441,280 | | 38,069 | | 992,347 | 0 |
| 43 | 2210 | Cat 3 - Local Switching | Alloc 3 | 14,231,714 | 3,142,419 | | 0 | | 517,821 | | 58,734 | | 4,139,778 | 6,372,962 |
| 44 | 2210 | Cat 5 - Equal Access | Alloc 13 | 0 | 0 | | 0 | | 0 | | 0 | | | 0 |
| 45 | | Total 2210 | L42-44 | 18,381,380 | 5,820,389 | | 0 | | 959,101 | | 96,803 | | 5,132,125 | 6,372,962 |
| <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 | 18,671,846 | | 18,671,846 | | 0 | | 0 | | 0 | 0 | 0 |
| 52 | 2230 | Cat 4.121 - Exch Trunk EAS | Alloc 5 | 197,649 | | | | | | | | | 197,649 | 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 | 43,697,872 | 10,860,380 | 29,063 | 0 | 0 | 7,666,689 | 1,490 | 696,672 | 0 | 9,536,630 | 14,906,948 |
| 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 | 21,701,398 | 0 | 13,013,804 | 0 | 0 | 0 | 2,157,243 | 0 | 0 | 0 | 6,530,351 |
| 58 | 2230 | Cat 4.23 - IX Cct - Other | Alloc 11 | 8,479,418 | 7,104,673 | 13,755 | 0 | 0 | 1,170,725 | 688 | 69,219 | 0 | (0) | 120,358 |
| 59 | 2230 | Cat 4.3 - Host Remote | Alloc 12 | 1,606,030 | 394,685 | | 0 | | 65,301 | | 5,469 | | 0 | 1,140,575 |
| 60 | | Total 2230 | L51-59 | 94,354,213 | 18,359,738 | 31,728,468 | 0 | 0 | 8,902,715 | 2,159,421 | 771,360 | 0 | 9,734,279 | 22,698,232 |

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

Horry Telephone Cooperative, Inc.
Study No. 240528

Attachment 3 - Form 16

PART 36

| Ln | Acct | Description | Allocation | Total Company | Interstate InterLATA Message | Interstate InterLATA P/L | Interstate IntraLATA Message | Interstate IntraLATA P/L | Intrastate InterLATA Message | Intrastate InterLATA P/L | Intrastate IntraLATA Message | Intrastate IntraLATA P/L | EAS | Local |
|---|------|----------------------------------|------------|------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------|------------|
| <u>Information Origination / Termination - Acct 2310</u> | | | | | | | | | | | | | | |
| 61 | 2351 | Cat 1 - Pub Tel (Less Coinless) | Alloc 14 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 62 | 2351 | Cat 1 - Pub Tel (Coinless) | Alloc 15 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 63 | 2362 | Cat 1 - Other Terminal Equip | Alloc 14 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 64 | | Total Category 1 | L61-63 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 65 | | Cat 2 - Customer Premise | Alloc 16 | 0 | | | | | 0 | | 0 | | 0 | 0 |
| 66 | | Total 2310 | L64-65 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| <u>Cable and Wire Facilities - Acct 2410</u> | | | | | | | | | | | | | | |
| 67 | 2410 | Cat 1 - Exch Ln CWF | Alloc 17 | 207,285,613 | 51,517,393 | 137,865 | 0 | 0 | 36,367,776 | 7,070 | 3,304,738 | 0 | 45,238,041 | 70,712,730 |
| 68 | 2410 | Cat 2.1 - Exch Trk CWF - EAS | Alloc 5 | 4,362 | | | | | | | | | 4,362 | 0 |
| 69 | 2410 | Cat 2.2 - Exch Trk CWF - Toll | Alloc 6 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 70 | 2410 | Cat 2.3 - Exch Trk CWF - Spl | Alloc 7 | 3,500,716 | | 3,500,716 | | 0 | | 0 | | 0 | | 0 |
| 71 | 2410 | Cat 2.4 - Exch Trk CWF - Wb | Alloc 10 | 12,299,434 | 0 | 7,375,673 | 0 | 0 | 0 | 1,222,634 | 0 | 0 | 0 | 3,701,127 |
| 72 | 2410 | Cat 3 - IX C&WF | Alloc 18 | 953,829 | 786,319 | 5,907 | 0 | 0 | 128,287 | 4 | 7,290 | 0 | 1 | 26,021 |
| 73 | 2410 | Cat 4 - Host / Remote C&WF | Alloc 12 | 58,240 | 14,313 | | 0 | | 2,368 | | 198 | | 0 | 41,361 |
| 74 | | Total 2410 | L67-73 | 224,102,194 | 52,318,025 | 11,020,161 | 0 | 0 | 36,498,431 | 1,229,708 | 3,312,226 | 0 | 45,242,404 | 74,481,239 |

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

Horry Telephone Cooperative, Inc.
Study No. 240528

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 |

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

Horry Telephone Cooperative, Inc.
Study No. 240528

Attachment 3 - Form 18

PART 36

| | | | | Total | Interstate | Interstate | Interstate | Interstate | Intrastate | Intrastate | Intrastate | Intrastate | | |
|--|------------|----------------------------|------------|-------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| Ln | Acct | Description | Allocation | Company | InterLATA | InterLATA | IntraLATA | IntraLATA | InterLATA | InterLATA | IntraLATA | IntraLATA | EAS | Local |
| | | | | | Message | P/L | Message | P/L | Message | P/L | Message | P/L | | |
| <u>Accumulated Depreciation - Acct 3100</u> | | | | | | | | | | | | | | |
| 96 | 2110 | General Support Facilities | L3 | 24,248,854 | 5,507,080 | 3,077,462 | 0 | 0 | 3,337,461 | 243,982 | 300,945 | 0 | 4,327,216 | 7,454,708 |
| 97 | 2210 | COE - Switching | L4 | 17,914,584 | 5,672,580 | | 0 | | 934,745 | | 94,345 | | 5,001,794 | 6,211,120 |
| 98 | 2220 | COE - Operator Systems | L5 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 99 | 2230 | COE - Transmission | L6 | 84,083,031 | 16,361,139 | 28,274,580 | 0 | 0 | 7,933,586 | 1,924,351 | 687,392 | 0 | 8,674,628 | 20,227,355 |
| 100 | 2310 | Information Orig /Term | L8 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 101 | 2410 | Cable & Wire Facilities | L9 | 170,886,056 | 39,894,393 | 8,403,273 | 0 | 0 | 27,831,378 | 937,697 | 2,525,693 | 0 | 34,498,975 | 56,794,647 |
| 102 | Total 3100 | | L96-101 | 297,132,525 | 67,435,192 | 39,755,315 | 0 | 0 | 40,037,170 | 3,106,030 | 3,608,375 | 0 | 52,502,613 | 90,687,830 |
| <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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 111 | 2210 | COE - Switching | L4 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 112 | 2220 | COE - Operator Systems | L5 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 113 | 2230 | COE - Transmission | L6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 114 | 2310 | Information Orig /Term | L8 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 115 | 2410 | Cable & Wire Facilities | L9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 116 | Total 4340 | | L110-115 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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

Horry Telephone Cooperative, Inc.
Study No. 240528

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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 118 | 6120 | General Support | L3 | 2,329,046 | 528,942 | 295,583 | 0 | 0 | 320,555 | 23,434 | 28,905 | 0 | 415,619 | 716,008 |
| 119 | 6210 | COE - Switching - Eq. Access | Alloc 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 120 | 6210 | COE - Switching - All Other | L7 | 2,138,366 | 458,648 | 601,825 | 0 | 0 | 187,059 | 40,960 | 16,467 | 0 | 281,986 | 551,421 |
| 121 | 6220 | COE - Operator Systems | L7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 122 | 6230 | COE - Transmission | L7 | 2,850,775 | 611,449 | 802,326 | 0 | 0 | 249,378 | 54,606 | 21,953 | 0 | 375,931 | 735,132 |
| 123 | | Total COE | L119-122 | 4,989,141 | 1,070,097 | 1,404,151 | 0 | 0 | 436,437 | 95,566 | 38,420 | 0 | 657,917 | 1,286,553 |
| 124 | 6310 | IOT - Other | L64 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 125 | 6310 | IOT - Customer Premise | Alloc 16 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 126 | | Total 6310 | L124-125 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 127 | 6410 | Cable & Wire Facilities | L9 | 2,868,355 | 669,635 | 141,051 | 0 | 0 | 467,155 | 15,739 | 42,394 | 0 | 579,072 | 953,309 |
| 128 | | Total Plant Specific | L117,118,123,126-127 | 10,186,542 | 2,268,674 | 1,840,785 | 0 | 0 | 1,224,147 | 134,739 | 109,719 | 0 | 1,652,608 | 2,955,870 |

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

Horry Telephone Cooperative, Inc.
Study No. 240528

Attachment 3 - Form 20

PART 36

| Ln | Acct | Description | Allocation | Total Company | Interstate InterLATA Message | Interstate InterLATA P/L | Interstate IntraLATA Message | Interstate IntraLATA P/L | Intrastate InterLATA Message | Intrastate InterLATA P/L | Intrastate IntraLATA Message | Intrastate IntraLATA P/L | EAS | Local |
|--|------|---------------------------------|-------------------|------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|-----------|-----------|
| <u>Plant Non-Specific Expenses</u> | | | | | | | | | | | | | | |
| 129 | 6510 | Other Prop Plant & Equip | L15 | 168,612 | 38,293 | 21,399 | 0 | 0 | 23,207 | 1,697 | 2,093 | 0 | 30,089 | 51,834 |
| 130 | 6530 | Network Operations | L10 | 4,485,295 | 1,018,641 | 569,236 | 0 | 0 | 617,328 | 45,129 | 55,666 | 0 | 800,402 | 1,378,893 |
| 131 | 6540 | Access | Alloc 20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 131a | 6540 | Universal Service Assignment | Alloc 35 | 2,543,003 | 1,668,163 | | 0 | | 0 | | 874,840 | | | |
| | 6561 | <u>Depreciation</u> | | | | | | | | | | | | |
| 132 | | Dep - Support Assets | L3 | 1,861,055 | 422,658 | 236,190 | 0 | 0 | 256,144 | 18,725 | 23,097 | 0 | 332,106 | 572,135 |
| 133 | | Dep - COE Switching | L4 | 203,589 | 64,466 | | 0 | | 10,623 | | 1,072 | | 56,843 | 70,585 |
| 134 | | Dep - COE Operator | L5 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 135 | | Dep - COE Transmission | L6 | 6,279,393 | 1,221,864 | 2,111,570 | 0 | 0 | 592,487 | 143,712 | 51,335 | 0 | 647,829 | 1,510,596 |
| 136 | | Dep - IOT | L8 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 137 | | Dep - Cable & Wire Facilities | L9 | 7,489,725 | 1,748,522 | 368,305 | 0 | 0 | 1,219,815 | 41,098 | 110,698 | 0 | 1,512,047 | 2,489,240 |
| 138 | | Total 6561 | L132-137 | 15,833,762 | 3,457,510 | 2,716,065 | 0 | 0 | 2,079,069 | 203,535 | 186,202 | 0 | 2,548,825 | 4,642,556 |
| 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 | 852,350 | 193,574 | 108,173 | 0 | 0 | 117,312 | 8,576 | 10,578 | 0 | 152,102 | 262,035 |
| 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 | 23,883,022 | 6,376,181 | 3,414,873 | 0 | 0 | 2,836,916 | 258,937 | 1,129,379 | 0 | 3,531,418 | 6,335,318 |
| <u>Customer Operations Expenses</u> | | | | | | | | | | | | | | |
| 144 | 6610 | Marketing | Alloc 43 | 55,753 | 17,226 | 0 | 0 | 0 | 1,588 | 0 | 382 | 0 | 0 | 36,557 |
| 145 | 6621 | Operator | L50 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 146 | | Outside Operator Services | Alloc 42 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| | 6622 | <u>Directory</u> | | | | | | | | | | | | |
| 147 | | Classified | Alloc 22 | 172,539 | | | | | | | | | | 172,539 |
| 148 | | TWX | Alloc 23 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 149 | | Alpha | Alloc 24 | 63,622 | 14,062 | | 0 | | 2,317 | | 200 | | 18,525 | 28,518 |
| 150 | | Foreign | Alloc 25 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 151 | | Total 6622 | L147-150 | 236,161 | 14,062 | 0 | 0 | 0 | 2,317 | 0 | 200 | 0 | 18,525 | 201,057 |

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

Horry Telephone Cooperative, Inc.
Study No. 240528

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 | 192,985 | 192,985 | | | | | | | | | 0 |
| 153 | | Directory Advertising | Alloc 27 | 11,134 | | | | | | | | | | 11,134 |
| 154 | | All other | Alloc 28 | 1,423,665 | 29,955 | 530 | 0 | 0 | 47,584 | 5,567 | 92,118 | 0 | | 1,247,911 |
| 155 | | End User payment & collection | Alloc 21 | 849,902 | 190,841 | 0 | 0 | 0 | 2,816 | 0 | 38,842 | 56,093 | | 561,310 |
| 156 | | End User billing inquiry | Alloc 30 | 340,781 | 180,579 | 688 | 0 | 0 | 29,753 | 437 | 67,193 | 28,565 | | 33,566 |
| 157 | | IXC service order processing | Alloc 32 | 96,613 | 96,411 | 202 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 158 | | IXC payment and collection | Alloc 33 | 3,806 | 2,985 | 164 | 0 | 0 | 616 | 5 | 11 | 25 | | 0 |
| 159 | | IXC billing inquiry | Alloc 34 | 8,782 | 8,712 | 0 | 0 | 0 | 14 | 0 | 28 | 28 | | 0 |
| 160 | | Future Use | | | | | | | | | | | | |
| 161 | | Total Category 1 | L152-160 | 2,927,668 | 702,468 | 1,584 | 0 | 0 | 80,783 | 6,009 | 198,192 | 84,711 | 0 | 1,853,921 |
| <u>Cat 2 - Revenue Accounting</u> | | | | | | | | | | | | | | |
| 162 | | Message Processing | Alloc 36 | 26,512 | 19,308 | | 0 | | 455 | | 6,749 | | 0 | 0 |
| 163 | | OB&C - Expense | Alloc 38 | 100,959 | 30,110 | | 0 | | 17,712 | | 17,712 | | 0 | 35,425 |
| 164 | | Future Use | | | | | | | | | | | | |
| 165 | | Future Use | | | | | | | | | | | | |
| 166 | | Future Use | | | | | | | | | | | | |
| 167 | | Carrier Access Billing | Alloc 44 | 424,241 | 212,121 | | 0 | | 106,060 | | 106,060 | | | 0 |
| 168 | | Subscriber Line Charge | Alloc 29 | 5,315 | 5,315 | | 0 | | 0 | | 0 | | | 0 |
| 169 | | Total Category 2 | L162-168 | 557,027 | 266,854 | 0 | 0 | 0 | 124,227 | 0 | 130,521 | 0 | 0 | 35,425 |
| 170 | | Subtotal Categories 1 & 2 | L161,169 | 3,484,695 | 969,322 | 1,584 | 0 | 0 | 205,010 | 6,009 | 328,713 | 84,711 | 0 | 1,889,346 |

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

Horry Telephone Cooperative, Inc.
Study No. 240528

Attachment 3 - Form 22

PART 36

| Ln | Acct | Description | Allocation | Total Company | Interstate InterLATA Message | Interstate InterLATA P/L | Interstate IntraLATA Message | Interstate IntraLATA P/L | Intrastate InterLATA Message | Intrastate InterLATA P/L | Intrastate IntraLATA Message | Intrastate IntraLATA P/L | EAS | Local |
|---|------|--|-------------------------------------|------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|-----------|------------|
| <u>Category 3 - Other Commercial</u> | | | | | | | | | | | | | | |
| 171 | | Telcom Relay Service | Alloc 45 | 141,233 | 141,233 | | 0 | | 0 | | 0 | | | 0 |
| 172 | | Other | L170 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 173 | | Total Commercial Operations | L170-172 | 3,625,928 | 1,110,555 | 1,584 | 0 | 0 | 205,010 | 6,009 | 328,713 | 84,711 | 0 | 1,889,346 |
| 174 | | Total Customer Operations | L144-146,151,173 | 3,917,842 | 1,141,843 | 1,584 | 0 | 0 | 208,915 | 6,009 | 329,295 | 84,711 | 18,525 | 2,126,960 |
| 175 | | Total Big Three Expenses | L123,126-127,130,174 (less L119) | 16,260,633 | 3,900,216 | 2,116,022 | 0 | 0 | 1,729,835 | 162,443 | 465,775 | 84,711 | 2,055,916 | 5,745,715 |
| <u>Corporate Operations Expenses</u> | | | | | | | | | | | | | | |
| 176 | 6710 | Executive & Planning | L175 | 1,062,360 | 254,814 | 138,247 | 0 | 0 | 113,016 | 10,613 | 30,431 | 5,534 | 134,320 | 375,385 |
| | 6720 | General & Administrative | | | | | | | | | | | | |
| 177 | | Other Direct | Alloc 46 | 104,137 | 104,137 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 178 | | Direct to EAS | Alloc 31 | 0 | | | | | | | | | 0 | 0 |
| 179 | | Other | L175 | 4,673,503 | 1,120,969 | 608,170 | 0 | 0 | 497,176 | 46,688 | 133,869 | 24,347 | 590,895 | 1,651,389 |
| 180 | | Total 6720 | L177-179 | 4,777,640 | 1,225,106 | 608,170 | 0 | 0 | 497,176 | 46,688 | 133,869 | 24,347 | 590,895 | 1,651,389 |
| 181 | | Total Corporate Operations | L176,180 | 5,840,000 | 1,479,920 | 746,417 | 0 | 0 | 610,192 | 57,301 | 164,300 | 29,881 | 725,215 | 2,026,774 |
| 182 | | Total Operating Expenses | L128,143,174,181 | 43,827,406 | 11,266,618 | 6,003,659 | 0 | 0 | 4,880,170 | 456,986 | 1,732,693 | 114,592 | 5,927,766 | 13,444,922 |
| <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 | 195,247 | 44,342 | 24,779 | 0 | 0 | 26,873 | 1,964 | 2,423 | 0 | 34,842 | 60,024 |
| 185 | 7240 | Ad Valorem Taxes - Direct | Alloc 40 | 43,093 | 43,093 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 186 | | Total 7240 | L184-185 | 238,340 | 87,435 | 24,779 | 0 | 0 | 26,873 | 1,964 | 2,423 | 0 | 34,842 | 60,024 |
| 187 | 7370 | Special Charges | L181 | 3,977 | 1,008 | 508 | 0 | 0 | 416 | 39 | 112 | 20 | 494 | 1,380 |
| 188 | | Total Operating Exp & Taxes | L182,183,186,187 | 44,069,723 | 11,355,061 | 6,028,946 | 0 | 0 | 4,907,459 | 458,989 | 1,735,228 | 114,612 | 5,963,102 | 13,506,326 |
| 189 | | Total Operating Exp & Taxes (Less Depreciation) | L188 Less 138-142 | 27,383,611 | 7,703,977 | 3,204,708 | 0 | 0 | 2,711,078 | 246,878 | 1,538,448 | 114,612 | 3,262,175 | 8,601,735 |

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

Horry Telephone Cooperative, Inc.
Study No. 240528

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 | 45,000 | 10,220 | 5,711 | 0 | 0 | 6,194 | 453 | 558 | 0 | 8,030 | 13,834 |
| 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 | 2,742,817 | 625,518 | 271,756 | 0 | 0 | 408,088 | 23,224 | 36,872 | 0 | 509,603 | 867,756 |
| 201 | 7540 | Interest On Customer Dep | L41 | 15,965 | 3,641 | 1,582 | 0 | 0 | 2,375 | 135 | 215 | 0 | 2,966 | 5,051 |
| <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 | 44,085,688 | 11,358,702 | 6,030,528 | 0 | 0 | 4,909,834 | 459,124 | 1,735,443 | 114,612 | 5,966,068 | 13,511,377 |

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

Horry Telephone Cooperative, Inc.
Study No: 240528

Attachment #3 - Form 24

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 | 58,638 | 58,294 | 39 | 0 | 2 | 0 | 303 | 344 |
| 2 Circuits | 12,329 | 12,133 | 20 | 0 | 1 | 0 | 175 | 196 |
| 3 Circuit Miles | 248,483.18 | 240,164.45 | 1,538.73 | 0.00 | 1.00 | 0.00 | 6,779.00 | 8,318.73 |
| 4 Wideband Channels | 1,851 | 0 | 1,110 | 0 | 184 | 0 | 557 | 1,851 |
| 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 | 648,077 | 471,977 | | 0 | | 11,129 | | 164,971 | | 0 | 0 |
| 8 Other Units | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 9 Information Units | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 10 Future Use | | | | | | | | | | | |
| 11 TWX Connections | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 TWX Minutes of Use | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 Foreign Directory Cost | 0 | 0 | | 0 | | 0 | | 0 | | 0 | |
| 14 Marketing Billing | 4,073,721 | 1,258,623 | 0 | 0 | 0 | 116,047 | 0 | 27,926 | 0 | 0 | 2,671,125 |
| 15 OB&C Expense | 100,959 | 30,110 | | 0 | | 17,712 | | 17,712 | | 0 | 35,425 |

FIXED CHARGES / TAXES

| | Total Company |
|---|------------------|
| 16 Account 7210 - Amort of Inv Tax Credit | 0 |
| 17 Account 7340 - AFUDC | 45,000 |
| 18 Account 7500 - Fixed Charges | 2,742,817 |
| 19 Account 7540 - Interest on Customer Deposits | 15,965 |
| 20 FIT Adjustment - Addbacks | 0 |
| 21 FIT Adjustment - Deducts | 0 |
| 22 SIT Adjustment - Addbacks | 0 |
| 23 SIT Adjustment - Deducts | 0 |
| 24 Account 7100 | 0 |

MISCELLANEOUS DATA

| | Total Company |
|--|------------------|
| 25 STP Portion of COE Category 2 | 0.000000 |
| 26 DS1/VG Multiplexer, Account 2230, Category 4.23 | 0.000000 |
| 27 Account 6210, Common Channel Signalling Expense to Total 6210 | 0.000000 |

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

Horry Telephone Cooperative, Inc.
Study No: 240528

Attachment #3 - Form 25

TRAFFIC FACTORS

| | Interstate InterLATA | Interstate IntraLATA | State InterLATA | State IntraLATA | EAS | Local | Total |
|--|-------------------------|-------------------------|--------------------|--------------------|----------|----------|----------|
| 1 Tandem Switching Factor | 0.645346 | 0.000000 | 0.106341 | 0.009174 | 0.239139 | 0.000000 | 1.000000 |
| 2 Weighted Dem | 0.220804 | 0.000000 | 0.036385 | 0.004127 | 0.290884 | 0.447800 | 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 | 0.176483 | 0.016037 | 0.219528 | 0.337952 | 1.000000 |
| 6 Conversation Minute Factor | 0.851408 | 0.000000 | 0.140297 | 0.008295 | 0.000000 | | 1.000000 |
| 7 Conversation Minute Miles Factor | 0.852936 | 0.000000 | 0.139156 | 0.007908 | 0.000000 | | 1.000000 |
| 8 Host Remote Factor | 0.245752 | 0.000000 | 0.040660 | 0.003405 | 0.000000 | 0.710183 | 1.000000 |
| 9 Subscriber Line Usage Factor | 0.221023 | 0.000000 | 0.036421 | 0.003142 | 0.291172 | 0.448242 | 1.000000 |
| 10 Exchange Trunk Special Factor | 1.000000 | 0.000000 | 0.000000 | 0.000000 | | 0.000000 | 1.000000 |
| 11 Equal Access Factor | 0.858528 | 0.000000 | 0.141472 | 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

Horry Telephone Cooperative, Inc.
Study No: 240528

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 | 61,761,584 | 4,543,348 | 0 | 12,093,782 | 18,629,854 | 34,968,522 | 131,997,090 | 352,393,924 |
| 2. Plant Under Construction | Part 69, Form 1, Ln 20 | 1,302,504 | 95,816 | 0 | 255,049 | 392,890 | 737,460 | 2,783,719 | 7,431,722 |
| 3. Net Investment | Part 69, Form 2, Ln 43 | 16,488,748 | 181,533 | 0 | 1,700,588 | 4,066,184 | 7,893,310 | 30,330,363 | 85,270,193 |
| 4. Rate of Return | 11.25 % Authorized | 0.1125000 | 0.1125000 | 0.1125000 | 0.1125000 | 0.1125000 | 0.1125000 | | |
| 5. Return | (Line 3 x 4) | 1,854,984 | 20,422 | 0 | 191,316 | 457,446 | 887,997 | 3,412,165 | |
| 6. AFUDC | Part 69, Form 10, Ln 192 | 22,667 | 1,667 | 0 | 4,438 | 6,837 | 12,833 | 48,442 | 129,325 |
| 7. Net Return | (Lines 5 - 6) | 1,832,317 | 18,755 | 0 | 186,878 | 450,609 | 875,164 | 3,363,723 | |
| 8. Fixed Charges | Part 69, Form 10, Ln 199 | 468,707 | 34,479 | 0 | 91,779 | 141,381 | 265,375 | 1,001,721 | 2,797,489 |
| 9. Investment Tax Credit | Part 69, Form 10, Ln 191 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10. Other FIT Adjustments | Part 69, Form 10, Ln 195 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11. Subject to FIT | (Lines 5-8-9-10) | 1,386,277 | (14,057) | 0 | 99,537 | 316,065 | 622,622 | 2,410,444 | |
| 12. Federal Income Tax @ 51.51515% | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 13. Other SIT Adjustments | Part 69, Form 10, Ln 198 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14. Subject to SIT | (Lines 11+12-13) | 1,386,277 | (14,057) | 0 | 99,537 | 316,065 | 622,622 | 2,410,444 | |
| 15. State Income Tax @ 0.00000% | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 16. Return + FIT + SIT | (Lines 5-9+12+15-6) | 1,832,317 | 18,755 | 0 | 186,878 | 450,609 | 875,164 | 3,363,723 | |
| 17. Expenses and Taxes | Part 69, Form 10, Ln 208 | 8,716,014 | 1,399,258 | 18,990 | 2,222,333 | 2,076,276 | 3,824,534 | 18,257,405 | 46,269,595 |
| 18. Subtotal | (Lines 16+17) | 10,548,331 | 1,418,013 | 18,990 | 2,409,211 | 2,526,885 | 4,699,698 | 21,621,128 | |
| 19. Gross Receipts Tax @ 0.00000% | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 20. Subtotal | (Line 18+19) | 10,548,331 | 1,418,013 | 18,990 | 2,409,211 | 2,526,885 | 4,699,698 | 21,621,128 | |
| 21. Psc Fee @ 0.00000% | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 22. Total Revenue Requirement | (Lines16+17+19+21) | 10,548,331 | 1,418,013 | 18,990 | 2,409,211 | 2,526,885 | 4,699,698 | 21,621,128 | |

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

Horry Telephone Cooperative, Inc.
Study No: 240528

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) | 10,548,331 | 1,418,013 | 18,990 | 2,409,211 | 2,526,885 | 4,699,698 | 21,621,128 | |
| 23. No longer applicable | | | | | | | | | |
| 24. Total Revenue Requirement Subject to MAG Adjustments (Line 22 + Line 23) | | 10,548,331 | 1,418,013 | 18,990 | 2,409,211 | 2,526,885 | 4,699,698 | 21,621,128 | |
| 25. Adjustment for Line Port Re-allocation Frozen Amt | | 1,510,835 | (1,510,835) | | | | | 0 | |
| 26. No longer applicable | | | | | | | | 0 | |
| 27. TIC Revenues for 12 Months Ending 6/30/01 | | | | | (139,084) | | | (139,084) | |
| 28. Subtotal | | 12,059,166 | (92,822) | 18,990 | 2,270,127 | 2,526,885 | 4,699,698 | 21,482,044 | |
| 29. Frozen TIC Revenue | | 80,537 | 0 | 0 | 0 | 21,321 | 15,135 | 116,993 | |
| 30. Total Revised Revenue Requirement With MAG Adjustments (Line 22 + 25 + 27 +29) | | 12,139,703 | (92,822) | 18,990 | 2,270,127 | 2,548,206 | 4,714,833 | 21,599,037 | |
| 31. Total Annual Expense Adjustment for DME (Line 25 + 27 +29) | | 1,591,372 | Total Switched Access Adjustment | | | | | | |
| 32. Total Monthly Expense Adjustment for DME (Line 31 / 12) | | 132,614 | | (1,649,919) | | 21,321 | 15,135 | | |
| | | | | (137,493) | | 1,777 | 1,261 | | |

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 | 1,257,288 | 588,286 | 0 | 43,276 | 0 | 115,195 | 177,452 | | 0 | 333,079 |
| 2 | | General Support | L10 | 8,503,789 | 3,978,932 | 0 | 292,701 | 0 | 779,131 | 1,200,211 | | 0 | 2,252,814 |
| 2a | | General Purpose Computer | L180a | 2,771,306 | 1,254,166 | 0 | 92,260 | 0 | 245,583 | 378,308 | 90,898 | 0 | 710,091 |
| 3 | 2110 | Land & General Support | L1-2 | 12,532,383 | 5,821,384 | 0 | 428,237 | 0 | 1,139,909 | 1,755,971 | 90,898 | 0 | 3,295,984 |
| 4 | 2210 | COE - Switching | L48 | 7,622,002 | | | 4,115,107 | | 3,506,895 | | | 0 | 0 |
| 5 | 2220 | COE - Operator Systems | L53 | 0 | | | 0 | 0 | 0 | | | 0 | 0 |
| 6 | 2230 | COE - Transmission | L63 | 44,641,134 | 9,910,115 | | 0 | 0 | 6,689,863 | 10,497,206 | | 0 | 17,543,950 |
| 7 | | Total COE | L4-6 | 52,263,136 | 9,910,115 | | 4,115,107 | 0 | 10,196,758 | 10,497,206 | | 0 | 17,543,950 |
| 8 | 2310 | Information Orig/Term | L69 | 0 | 0 | 0 | | | | | | | |
| 9 | 2410 | Cable & Wire Facilities | L76 | 67,292,354 | 46,030,031 | | 0 | 0 | 757,104 | 6,376,661 | | 0 | 14,128,558 |
| 10 | | Total COE, IOT & C&WF | L7-9 | 119,555,490 | 55,940,146 | 0 | 4,115,107 | 0 | 10,953,862 | 16,873,867 | | 0 | 31,672,508 |
| 11 | | COE, IOT & C&WF (excl CL,B&C,IX) | L10 Less CL,B&C,IX | 63,615,344 | | | 4,115,107 | 0 | 10,953,862 | 16,873,867 | | | 31,672,508 |
| 12 | | Total GSF, COE, IOT, C&WF | L3,10 | 132,087,873 | 61,761,530 | 0 | 4,543,344 | 0 | 12,093,771 | 18,629,838 | 90,898 | 0 | 34,968,492 |
| 13 | | GSF, COE, IOT, C&WF (CL, LS, TR only) | L12 Less Inf, Spl, B&C, IX | 78,398,645 | 61,761,530 | 0 | 4,543,344 | | 12,093,771 | | | | |
| 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 | 115 | 54 | 0 | 4 | 0 | 11 | 16 | 0 | 0 | 30 |
| 18 | 2001 | Plant In Service | L3,10,16,17 | 132,087,988 | 61,761,584 | 0 | 4,543,348 | 0 | 12,093,782 | 18,629,854 | 90,898 | 0 | 34,968,522 |
| 19 | 2002 | Prop Held For Future Use | L18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 2003 | Plant Under Construction | L18 | 2,785,636 | 1,302,504 | 0 | 95,816 | 0 | 255,049 | 392,890 | 1,917 | 0 | 737,460 |
| 21 | 2005 | Plant Acquisition Adjustment | L18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | 1220 | Material & Supplies | L12 | 2,067,536 | 966,736 | 0 | 71,116 | 0 | 189,301 | 291,608 | 1,423 | 0 | 547,352 |
| 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 |

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 | 508,900 | 237,952 | 0 | 17,504 | 0 | 46,594 | 71,776 | 350 | 0 | 134,724 |
| 28a | | CWC Disallowed for Corporate Cap | Input 13 | 0 | 0 | 0 | | | | | | | |
| 29 | 3100 | Depreciation Reserve | L97 | 103,033,483 | 45,883,399 | 0 | 4,406,730 | 0 | 10,512,752 | 14,747,842 | 61,855 | 0 | 27,420,905 |
| 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 | 103,033,483 | 45,883,399 | 0 | 4,406,730 | 0 | 10,512,752 | 14,747,842 | 61,855 | 0 | 27,420,905 |
| 37 | 4040 | Customer Deposits | L12 | 123,128 | 57,573 | 0 | 4,235 | 0 | 11,273 | 17,366 | 85 | 0 | 32,596 |
| 38 | 4100 | Current Deferred Op Taxes | L104 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 4310 | Other Long Term Liabilities | L12 | 3,933,145 | 1,839,056 | 0 | 135,286 | 0 | 360,113 | 554,736 | 2,707 | 0 | 1,041,247 |
| 40 | 4340 | Non-Current Def Oper Taxes | L111 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 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 | 30,360,304 | 16,488,748 | 0 | 181,533 | 0 | 1,700,588 | 4,066,184 | 29,941 | 0 | 7,893,310 |
| 44 | | Total 2001 Less Associated Res | L18-22, 27 Less 36, 38, 40-42 | 33,907,677 | 18,147,425 | 0 | 303,550 | 0 | 2,025,380 | 4,566,510 | 32,383 | 0 | 8,832,429 |

PART 69

| Ln | Acct | Description | Allocation | Total Interstate | Common Line | | Switched Access | | Special | B&C | IX | WBI |
|--|------|------------------------------------|-----------------|---------------------|-------------|-------------|-----------------|-------------|------------|------------|----|------------|
| | | | | | BFP | Pay / Other | Local Sw | Information | Transport | | | |
| <u>Central Office Switching - Acct 2210</u> | | | | | | | | | | | | |
| 45 | 2210 | Cat 2 - Tandem Switching | Alloc 1 | 3,506,895 | | | 0 | | 3,506,895 | | 0 | 0 |
| 46 | 2210 | Cat 3 - Local Switching | Direct | 4,115,107 | | | 4,115,107 | | | | | |
| 47 | 2210 | Cat 5 - Equal Access | Direct | 0 | | | 0 | | | | | |
| 48 | | Total 2210 | L45-47 | 7,622,002 | | | 4,115,107 | | 3,506,895 | | 0 | 0 |
| <u>Central Office Operator Systems - Acct 2220</u> | | | | | | | | | | | | |
| 49 | 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 | 7,622,002 | | | 4,115,107 | 0 | 3,506,895 | | 0 | 0 |
| <u>Central Office Transmission - Acct 2230</u> | | | | | | | | | | | | |
| 55 | 2230 | Cat 4.11 - Wdbd Exch Ln xDSL Cir | Direct | 17,543,950 | | | | | 0 | 0 | 0 | 17,543,950 |
| 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 | 9,937,119 | 9,910,115 | | | | | 27,004 | | |
| 59 | 2230 | Cat 4.21 - IX Cct - Other Co | Direct | 0 | | | | | | | 0 | |
| 60 | 2230 | Cat 4.22 - IX Cct - Wdbd | L73 | 10,457,067 | | | | 0 | 10,457,067 | | | |
| 61 | 2230 | Cat 4.23 - IX Cct - Other | Alloc 2 | 6,351,006 | | | 0 | 0 | 6,337,871 | 13,135 | 0 | 0 |
| 62 | 2230 | Cat 4.3 - Host / Remote | L75 | 351,992 | | | | | 351,992 | | | |
| 63 | | Total 2230 | L55-62 | 44,641,134 | 9,910,115 | | 0 | 0 | 6,689,863 | 10,497,206 | 0 | 17,543,950 |

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

Horry Telephone Cooperative, Inc.
Study No: 240528

Attachment #5 - Form 6

PART 69

| Ln | Acct | Description | Allocation | Total Interstate | Common Line | | Switched Access | | Special | | IX | WBI |
|--|------|----------------------------------|---------------------|---------------------|-------------|-------------|-----------------|-------------|-----------|-----------|----|------------|
| | | | | | BFP | Pay / Other | Local Sw | Information | Transport | Access | | |
| <u>Information Origination / Termination - Acct 2310</u> | | | | | | | | | | | | |
| 64 | 2351 | Cat 1 - Pub Tel (Less Coinless) | Direct | 0 | | 0 | | | | | | |
| 65 | 2351 | Cat 1 - Pub Tel (Coinless) | Direct | 0 | | 0 | | | | | | |
| 66 | 2362 | Cat 1 - Other Terminal Equip | Per CFR Part 69.303 | 0 | | 0 | | | | | | |
| 67 | | Total Category 1 | L64-66 | 0 | | 0 | | | | | | |
| 68 | | Cat 2 - Customer Premise Equip | Direct | 0 | | 0 | | | | | | |
| 69 | | Total 2310 | L67-68 | 0 | | 0 | | 0 | | | | |
| <u>Cable and Wire Facilities - Acct 2410</u> | | | | | | | | | | | | |
| 70 | 2410 | Cat 1 - Exch Ln CWF | Direct | 46,155,457 | 46,030,031 | | | | 125,426 | | | |
| 71 | 2410 | Cat 2.2 - Exch Trk CWF - Toll | Direct | 0 | | | | 0 | | | | |
| 72 | 2410 | Cat 2.3 - Exch Trk CWF - Spl | Direct | 14,128,558 | | | | | 0 | | 0 | 14,128,558 |
| 73 | 2410 | Cat 2.4 - Exch Trk CWF - Wb | Direct | 6,244,876 | | | | 0 | 6,244,876 | | | |
| 74 | 2410 | Cat 3 - IX C&WF | Alloc 3 | 749,411 | | | 0 | 0 | 743,052 | 6,359 | 0 | 0 |
| 75 | 2410 | Cat 4 - Host / Remote C&WF | Direct | 14,052 | | | | | 14,052 | | | |
| 76 | | Total 2410 | L70-75 | 67,292,354 | 46,030,031 | | 0 | 0 | 757,104 | 6,376,661 | 0 | 14,128,558 |

PART 69

| Ln | Acct | Description | Allocation | Total Interstate | Common Line | | Switched Access | | Special | B&C | IX | WBI |
|---|------------|----------------------------|------------|---------------------|-------------|-------------|-----------------|-------------|------------|------------|--------|------------|
| | | | | | BFP | Pay / Other | Local Sw | Information | Transport | | | |
| <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 | 7,672,534 | 3,561,044 | 0 | 261,960 | 0 | 697,303 | 1,074,159 | 61,855 | 2,016,213 |
| 92 | 2210 | COE - Switching | L4 | 7,676,943 | | | 4,144,770 | | 3,532,173 | | | 0 |
| 93 | 2220 | COE - Operator Systems | L5 | 0 | | | 0 | 0 | 0 | | | 0 |
| 94 | 2230 | COE - Transmission | L6 | 38,213,926 | 8,483,305 | | 0 | 0 | 5,726,690 | 8,985,871 | | 15,018,060 |
| 95 | 2310 | Information Orig /Term | L8 | 0 | 0 | 0 | | | | | | |
| 96 | 2410 | Cable & Wire Facilities | L9 | 49,470,080 | 33,839,050 | | 0 | 0 | 556,586 | 4,687,812 | | 10,386,632 |
| 97 | Total 3100 | | L91-96 | 103,033,483 | 45,883,399 | 0 | 4,406,730 | 0 | 10,512,752 | 14,747,842 | 61,855 | 27,420,905 |

PART 69

| Ln | Acct | Description | Allocation | Total Interstate | Common Line | | Switched Access | | Special | B&C | IX | WBI |
|---|----------------------|--------------------------------|----------------------|---------------------|-------------|-------------|-----------------|-------------|-----------|---------|-------|---------|
| | | | | | BFP | Pay / Other | Local Sw | Information | Transport | | | |
| <u>Net Current Deferred Operating Income Taxes - Acct 4100</u> | | | | | | | | | | | | |
| 98 | 2110 | General Support Facilities | L2+L2a | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 2210 | COE - Switching | L4 | 0 | | | 0 | | 0 | | 0 | 0 |
| 100 | 2220 | COE - Operator Systems | L5 | 0 | | | 0 | 0 | 0 | | 0 | 0 |
| 101 | 2230 | COE - Transmission | L6 | 0 | 0 | | 0 | 0 | 0 | | 0 | 0 |
| 102 | 2310 | Information Orig /Term | L8 | 0 | 0 | 0 | | | | | | |
| 103 | 2410 | Cable & Wire Facilities | L9 | 0 | 0 | | 0 | 0 | 0 | | 0 | 0 |
| 104 | Total 4100 | | L98-103 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>Net Noncurrent Deferred Operating Income Taxes - Acct 4340</u> | | | | | | | | | | | | |
| 105 | 2110 | General Support Facilities | L2+L2a | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 106 | 2210 | COE - Switching | L4 | 0 | | | 0 | | 0 | | 0 | 0 |
| 107 | 2220 | COE - Operator Systems | L5 | 0 | | | 0 | 0 | 0 | | 0 | 0 |
| 108 | 2230 | COE - Transmission | L6 | 0 | 0 | | 0 | 0 | 0 | | 0 | 0 |
| 109 | 2310 | Information Orig /Term | L8 | 0 | 0 | 0 | | | | | | |
| 110 | 2410 | Cable & Wire Facilities | L9 | 0 | 0 | | 0 | 0 | 0 | | 0 | 0 |
| 111 | Total 4340 | | L105-110 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>Plant Specific Expenses</u> | | | | | | | | | | | | |
| 112 | 6110 | Network Support | L12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 113 | 6120 | General Support | L3 | 977,168 | 453,902 | 0 | 33,390 | 0 | 88,880 | 136,916 | 7,087 | 256,993 |
| 114 | 6210 | COE - Switching - Equal Access | Direct | 0 | | | 0 | | | | | |
| 115 | 6210 | COE - Switching - All Other | Alloc 6 | 1,665,284 | | | 899,084 | | 766,200 | | 0 | 0 |
| 116 | 6220 | COE - Operator Systems | L5 | 0 | | | 0 | 0 | 0 | | 0 | 0 |
| 117 | 6230 | COE - Transmission | L6 | 1,032,421 | 229,193 | | 0 | 0 | 154,717 | 242,770 | 0 | 405,741 |
| 118 | Total COE | | L114-117 | 2,697,705 | 229,193 | | 899,084 | 0 | 920,917 | 242,770 | 0 | 405,741 |
| 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 | 903,119 | 617,761 | | 0 | 0 | 10,161 | 85,580 | 0 | 189,617 |
| 123 | Total Plant Specific | | L112,113,118,121-122 | 4,577,992 | 1,300,856 | 0 | 932,474 | 0 | 1,019,958 | 465,266 | 7,087 | 852,351 |

PART 69

| Ln | Acct | Description | Allocation | Total | Common Line | | Switched Access | | Special | | | |
|------------------------------------|------|--------------------------------|--------------------|------------|-------------|-------------|-----------------|-------------|-----------|-----------|-------|-----------|
| | | | | Interstate | BFP | Pay / Other | Local Sw | Information | Transport | Access | B&C | IX |
| <u>Plant Non-Specific Expenses</u> | | | | | | | | | | | | |
| 124 | 6510 | Other Prop Plant & Equip | L10 | 103,853 | 48,592 | 0 | 3,575 | 0 | 9,515 | 14,658 | 0 | 27,513 |
| 125 | 6530 | Network Operations | L10 | 1,375,604 | 643,647 | 0 | 47,348 | 0 | 126,035 | 194,151 | 0 | 364,423 |
| 126 | 6540 | Access | Direct | 0 | | | | | | | 0 | |
| 126a | 6540 | Universal Service Assignment | Direct | 1,668,163 | 1,668,163 | | | | | | | |
| | 6561 | <u>Depreciation</u> | | | | | | | | | | |
| 127 | | Dep - Support Assets | L3 | 744,781 | 345,674 | 0 | 25,429 | 0 | 67,688 | 104,270 | 6,004 | 195,716 |
| 128 | | Dep - COE Switching | L4 | 108,945 | | | 58,819 | | 50,126 | | 0 | 0 |
| 129 | | Dep - COE Operator | L5 | 0 | | | 0 | 0 | 0 | | 0 | 0 |
| 130 | | Dep - COE Transmission | L6 | 3,030,909 | 672,847 | | 0 | 0 | 454,208 | 712,708 | 0 | 1,191,146 |
| 131 | | Dep - IOT | L8 | 0 | 0 | 0 | | | 0 | | | |
| 132 | | Dep - Cable & Wire Facilities | L9 | 3,177,990 | 2,173,843 | | 0 | 0 | 35,755 | 301,148 | 0 | 667,244 |
| 133 | | Total 6561 | L127-132 | 7,062,625 | 3,192,364 | 0 | 84,248 | 0 | 607,777 | 1,118,126 | 6,004 | 2,054,106 |
| 134 | 6562 | Dep - Prop Held for Future Use | L19 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 135 | 6563 | Amort - Tangible Assets | L16 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 136 | 6564 | Amort - Intangible Assets | L17 | 349,862 | 163,588 | 0 | 12,034 | 0 | 32,033 | 49,345 | 241 | 92,621 |
| 137 | 6565 | Amort - Acquisition Adjust | L21 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 138 | | Total Plant Non-Specific | L124-137 Less L133 | 10,560,107 | 5,716,354 | 0 | 147,205 | 0 | 775,360 | 1,376,280 | 6,245 | 2,538,663 |

Customer Operations Expenses

| | | | | | | | | | | | | | |
|-----|------|-----------------------------|---------|--------|-------|---|-----|--------|-------|-------|----|---|-------|
| 139 | 6610 | <u>Marketing</u> | L12 | 17,268 | 8,074 | 0 | 594 | 0 | 1,581 | 2,436 | 12 | 0 | 4,571 |
| 140 | 6621 | <u>Operator</u> | Alloc 4 | 0 | | | 0 | 0 | | | | 0 | 0 |
| 141 | | Outside Operator Services | Alloc 5 | 0 | | | 0 | 0 | | | | 0 | 0 |
| | 6622 | <u>Directory</u> | | | | | | | | | | | |
| 142 | | Published Directory Expense | Direct | 12,111 | | | | 12,111 | | | | | |

PART 69

| Ln | Acct | Description | Allocation | Total Interstate | Common Line | | Switched Access | | Special | B&C | IX | WBI |
|-----------------------------------|------|----------------------|--------------------------|---------------------|-------------|-------------|-----------------|-------------|-----------|-----|---------|-----|
| | | | | | BFP | Pay / Other | Local Sw | Information | Transport | | | |
| 6623 Commercial Operations | | | | | | | | | | | | |
| Cat 1 - Local Business Office | | | | | | | | | | | | |
| End User Service Order Processing | | | | | | | | | | | | |
| 143 | | Presubscription | L13 | 178,639 | 140,730 | 0 | 10,352 | | 27,557 | | | |
| 144 | | Message Tel | Direct | 27,728 | | | | | | | 27,728 | |
| 145 | | Private Line | Direct | 490 | | | | | | | 490 | |
| 146 | | Total | L143-145 | 206,857 | 140,730 | 0 | 10,352 | | 27,557 | | 28,218 | |
| End User Payment and Collection | | | | | | | | | | | | |
| 147 | | Message Tel | Direct | 104,220 | | | | | | | 104,220 | |
| 148 | | Private Line | Direct | 0 | | | | | | | 0 | |
| 149 | | EUCL | Direct | 72,435 | 72,435 | | | | | | | |
| 150 | | Total | L147-149 | 176,655 | 72,435 | | | | | | 104,220 | |
| End User Billing Inquiry | | | | | | | | | | | | |
| 151 | | Message Tel | Direct | 91,591 | | | | | | | 91,591 | |
| 152 | | Private Line | Direct | 637 | | | | | | | 637 | |
| 153 | | EUCL | Direct | 75,564 | 75,564 | | | | | | | |
| 154 | | Total | L151-153 | 167,792 | 75,564 | | | | | | 92,228 | |
| IXC Service Order Processing | | | | | | | | | | | | |
| 155 | | Message Tel | L13 | 89,244 | 70,305 | 0 | 5,172 | | 13,767 | | | |
| 156 | | Private Line | Direct | 187 | | | | | | 187 | | |
| 157 | | Billing & Collection | Direct | 0 | | | | | | | 0 | |
| 158 | | Total | L155-157 | 89,431 | 70,305 | 0 | 5,172 | | 13,767 | 187 | 0 | |
| IXC Payment and Collection | | | | | | | | | | | | |
| 159 | | Message Tel | L13 | 895 | 705 | 0 | 52 | | 138 | | | |
| 160 | | Private Line | Direct | 152 | | | | | | 152 | | |
| 161 | | Billing & Collection | Direct | 1,869 | | | | | | | 1,869 | |
| 162 | | Total | L159-161 | 2,916 | 705 | 0 | 52 | | 138 | 152 | 1,869 | |
| IXC Billing Inquiry | | | | | | | | | | | | |
| 163 | | Message Tel | L13 | 8,064 | 6,353 | 0 | 467 | | 1,244 | | | |
| 164 | | Private Line | Direct | 0 | | | | | | 0 | | |
| 165 | | Billing & Collection | Direct | 0 | | | | | | | 0 | |
| 166 | | Total | L163-165 | 8,064 | 6,353 | 0 | 467 | | 1,244 | 0 | 0 | |
| 167 | | Future Use | | | | | | | | | | |
| 168 | | Total Category 1 | L146,150,154,158,162,166 | 651,715 | 366,092 | 0 | 16,043 | | 42,706 | 339 | 226,535 | |

PART 69

| Ln | Acct | Description | Allocation | Total | Common Line | | Switched Access | | Special | B&C | IX | WBI |
|--------------------------------------|------|-------------------------------------|--|------------|-------------|-------------|-----------------|-------------|-----------|-----------|---------|-------------|
| | | | | Interstate | BFP | Pay / Other | Local Sw | Information | Transport | | | |
| <u>Cat 2 - Revenue Accounting</u> | | | | | | | | | | | | |
| 169 | | Message Processing | Direct | 4,416 | | | | | | 4,416 | | |
| 170 | | OB&C - Expense | Direct | 6,887 | | | | | | 6,887 | | |
| 171 | | Future Use | | | | | | | | | | |
| 172 | | Future Use | | | | | | | | | | |
| 172 | | Carrier Access Billing | L11 | 48,518 | | | 3,139 | 0 | 8,354 | 12,869 | | 24,156 |
| 174 | | Subscriber Line Charge | Direct | 1,216 | 1,216 | | | | | | | |
| 175 | | Total Category 2 | L169-174 | 61,037 | 1,216 | | 3,139 | 0 | 8,354 | 12,869 | 11,303 | 24,156 |
| 176 | | Subtotal Customer Services | L140-142,168,175 | 724,863 | 367,308 | 0 | 19,182 | 12,111 | 51,060 | 13,208 | 237,838 | 0 24,156 |
| <u>Category 3 - Other Commercial</u> | | | | | | | | | | | | |
| 177 | | Total Category 3 | L176 | 156,386 | 79,244 | 0 | 4,138 | 2,613 | 11,016 | 2,850 | 51,313 | 0 5,212 |
| 178 | | Total Customer Services | L176-177 | 881,249 | 446,552 | 0 | 23,320 | 14,724 | 62,076 | 16,058 | 289,151 | 0 29,368 |
| 179 | | Total Customer Operations | L139,178 | 898,517 | 454,626 | 0 | 23,914 | 14,724 | 63,657 | 18,494 | 289,163 | 0 33,939 |
| 180 | | Total Big Three Expenses | L123-126,179 (less L114) | 8,624,129 | 4,115,884 | 0 | 1,007,311 | 14,724 | 1,219,165 | 692,569 | 296,250 | 0 1,278,226 |
| 180a | | Total Big Three Expenses - Modified | L180 Less 112, 113, 139, 143, 158, 162, 166, 177 | 7,194,257 | 3,356,571 | 0 | 953,146 | 12,111 | 1,074,982 | 550,028 | 235,969 | 0 1,011,450 |
| <u>Corporate Operations Expenses</u> | | | | | | | | | | | | |
| 181 | 6710 | Executive & Planning | L180 | 462,978 | 220,957 | 0 | 54,077 | 790 | 65,450 | 37,180 | 15,904 | 0 68,620 |
| 182 | 6720 | General & Administrative | L180 | 2,035,868 | 971,623 | 0 | 237,792 | 3,476 | 287,804 | 163,492 | 69,935 | 0 301,746 |
| 182a | | Disallowed Corp Operations Exp | L180 | 0 | 0 | 0 | | | | | | |
| 183 | | Total Corporate Operations | L181-182 | 2,498,846 | 1,192,580 | 0 | 291,869 | 4,266 | 353,254 | 200,672 | 85,839 | 0 370,366 |
| 184 | | Total Operating Expenses | L123,138,179,183 | 18,535,462 | 8,664,416 | 0 | 1,395,462 | 18,990 | 2,212,229 | 2,060,712 | 388,334 | 0 3,795,319 |
| <u>Operating Taxes</u> | | | | | | | | | | | | |
| 185 | 7100 | Other Operating Income Exp | L18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 186 | 7240 | Ad Valorem Taxes | L12 | 106,263 | 49,687 | 0 | 3,655 | 0 | 9,729 | 14,987 | 73 | 0 28,132 |
| 187 | 7370 | Special Charges | L12 | 1,209 | 564 | 0 | 42 | 0 | 111 | 171 | 1 | 0 320 |
| 188 | | Total Operating Exp & Taxes | L184-187 | 18,642,934 | 8,714,667 | 0 | 1,399,159 | 18,990 | 2,222,069 | 2,075,870 | 388,408 | 0 3,823,771 |

PART 69

| Ln | Acct | Description | Allocation | Total Interstate | Common Line | | Switched Access | | Special Access | B&C | IX | WBI |
|-----------------------------------|------|---|-------------------|---------------------|-------------|-------------|-----------------|-------------|-------------------|-----------|---------|-----------|
| | | | | | BFP | Pay / Other | Local Sw | Information | | | | |
| <u>Tax Adjustments</u> | | | | | | | | | | | | |
| 189 | 7210 | Investment Tax Credits | L12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 190 | | Future Use | | | | | | | | | | |
| 191 | | Total | L189-190 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 192 | 7340 | AFUDC | L12 | 48,475 | 22,667 | 0 | 1,667 | 0 | 4,438 | 6,837 | 33 | 12,833 |
| 193 | | FIT Adjustments - Addbacks | L12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 194 | | FIT Adjustments - Deductions | L12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 195 | | Total FIT Adjustments | L193-194 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 196 | | SIT Adjustments - Addbacks | L12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 197 | | SIT Adjustments - Deductions | L12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 198 | | Total SIT Adjustments | L196-197 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 199 | 7500 | Fixed Charges | L12 | 1,002,411 | 468,707 | 0 | 34,479 | 0 | 91,779 | 141,381 | 690 | 265,375 |
| 200 | 7540 | Interest On Customer Dep | L12 | 2,881 | 1,347 | 0 | 99 | 0 | 264 | 406 | 2 | 763 |
| <u>Rent Revenues Account 5240</u> | | | | | | | | | | | | |
| 201 | 2110 | General Support Facilities | L3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 202 | 2210 | COE - Switching | L4 | 0 | | | 0 | | 0 | | 0 | 0 |
| 203 | 2220 | COE - Operator Systems | L5 | 0 | | | 0 | 0 | 0 | | 0 | 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 |
| 208 | | Total Operating Exp & Taxes (Including 7540 / Net of 5240) | L188+200 Less 207 | 18,645,815 | 8,716,014 | 0 | 1,399,258 | 18,990 | 2,222,333 | 2,076,276 | 388,410 | 3,824,534 |

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 | 3,354,285 | 746,757 | 510,531 | 0 | 0 | 441,393 | 24,723 | 39,846 | 0 | 589,157 | 1,001,878 |
| 2 | | General Support | L10 | 22,687,027 | 5,050,764 | 3,453,025 | 0 | 0 | 2,985,406 | 167,217 | 269,500 | 0 | 3,984,820 | 6,776,295 |
| 2a | | General Purpose Computer | L10 | 7,393,491 | 1,645,997 | 1,125,309 | 0 | 0 | 972,916 | 54,494 | 87,828 | 0 | 1,298,616 | 2,208,331 |
| 3 | 2110 | Land & General Support | L1-2 | 33,434,803 | 7,443,518 | 5,088,865 | 0 | 0 | 4,399,715 | 246,434 | 397,174 | 0 | 5,872,593 | 9,986,504 |
| 4 | 2210 | COE - Switching | L45 | 24,071,054 | 7,622,002 | | 0 | | 1,255,975 | | 126,768 | | 6,720,696 | 8,345,613 |
| 5 | 2220 | COE - Operator Systems | L50 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 6 | 2230 | COE - Transmission | L60 | 84,147,955 | 16,599,978 | 28,041,156 | 0 | 0 | 8,098,474 | 1,470,498 | 702,339 | 0 | 8,878,461 | 20,357,049 |
| 7 | | Total COE | L4-6 | 108,219,009 | 24,221,980 | 28,041,156 | 0 | 0 | 9,354,449 | 1,470,498 | 829,107 | 0 | 15,599,157 | 28,702,662 |
| 8 | 2310 | Information Orig /Term | L66 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 9 | 2410 | Cable & Wire Facilities | L74 | 210,739,806 | 46,787,135 | 20,505,219 | 0 | 0 | 32,617,625 | 880,417 | 2,959,818 | 0 | 40,423,757 | 66,565,835 |
| 10 | | Total COE, IOT & C&WF | L7-9 | 318,958,815 | 71,009,115 | 48,546,375 | 0 | 0 | 41,972,074 | 2,350,915 | 3,788,925 | 0 | 56,022,914 | 95,268,497 |
| 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 | 306 | 68 | 47 | 0 | 0 | 40 | 2 | 4 | 0 | 54 | 91 |
| 15 | 2001 | Plant In Service | L3, 10, 13, 14 | 352,393,924 | 78,452,701 | 53,635,287 | 0 | 0 | 46,371,829 | 2,597,351 | 4,186,103 | 0 | 61,895,561 | 105,255,092 |
| 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 | 7,431,722 | 1,654,508 | 1,131,128 | 0 | 0 | 977,947 | 54,776 | 88,282 | 0 | 1,305,331 | 2,219,750 |
| 18 | 2005 | Plant Acquisition Adjustment | L15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 1220 | Material & Supplies | L9 | 6,474,913 | 1,437,520 | 630,016 | 0 | 0 | 1,002,166 | 27,051 | 90,939 | 0 | 1,242,007 | 2,045,214 |
| 20 | 1402 | Class B RTB Stock | L15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 1410 | Other Noncurrent Assets | L175 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | 1438 | Deferred Maint & Retirements | L95 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 1439 | Def Non-Capital Equal Access | Alloc 13 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 24 | 1500 | Other Jurisdictional Assets | Alloc 19 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | CWC | Cash Working Capital | L189 | 1,238,503 | 342,227 | 166,673 | 0 | 0 | 114,552 | 8,696 | 62,813 | 5,002 | 152,411 | 386,129 |

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 | 271,672,360 | 60,839,621 | 42,193,862 | 0 | 0 | 34,870,002 | 2,056,894 | 3,147,974 | 0 | 47,682,213 | 80,881,794 |
| 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 | 271,672,360 | 60,839,621 | 42,193,862 | 0 | 0 | 34,870,002 | 2,056,894 | 3,147,974 | 0 | 47,682,213 | 80,881,794 |
| 33 | 4040 | Customer Deposits | L15 | 328,488 | 73,131 | 49,997 | 0 | 0 | 43,226 | 2,421 | 3,902 | 0 | 57,697 | 98,114 |
| 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 | 10,268,021 | 2,404,956 | 1,528,189 | 0 | 0 | 1,011,126 | 80,560 | 227,610 | 52,496 | 1,344,489 | 3,618,595 |
| 36 | 4340 | Non-Current Def Oper Taxes | L116 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 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 | 85,270,193 | 18,569,248 | 11,791,056 | 0 | 0 | 12,542,140 | 547,999 | 1,048,651 | (47,494) | 15,510,911 | 25,307,682 |
| 40 | | Total 2001 Less 2690 | L 3, 10, 13 | 352,393,618 | 78,452,633 | 53,635,240 | 0 | 0 | 46,371,789 | 2,597,349 | 4,186,099 | 0 | 61,895,507 | 105,255,001 |
| 41 | | Total 2001 Less Associated Res | L15-19,24 Less L32,34 36-38 | 94,628,199 | 20,705,108 | 13,202,569 | 0 | 0 | 13,481,940 | 622,284 | 1,217,350 | 0 | 16,760,686 | 28,638,262 |

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

Horry Telephone Cooperative, Inc.
Study No. 240528

Attachment 6 - Form 15

PART 36

| Ln | Acct | Description | Allocation | Total Company | Interstate InterLATA Message | Interstate InterLATA P/L | Interstate IntraLATA Message | Interstate IntraLATA P/L | Intrastate InterLATA Message | Intrastate InterLATA P/L | Intrastate IntraLATA Message | Intrastate IntraLATA P/L | EAS | Local |
|---|------|------------------------------|------------|------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|-----------|------------|
| <u>Central Office Switching - Acct 2210</u> | | | | | | | | | | | | | | |
| 42 | 2210 | Cat 2 - Tandem Switching | Alloc 2 | 5,434,131 | 3,506,895 | | 0 | | 577,871 | | 49,853 | | 1,299,513 | (1) |
| 43 | 2210 | Cat 3 - Local Switching | Alloc 3 | 18,636,923 | 4,115,107 | | 0 | | 678,104 | | 76,915 | | 5,421,183 | 8,345,614 |
| 44 | 2210 | Cat 5 - Equal Access | Alloc 13 | 0 | 0 | | 0 | | 0 | | 0 | | | 0 |
| 45 | | Total 2210 | L42-44 | 24,071,054 | 7,622,002 | | 0 | | 1,255,975 | | 126,768 | | 6,720,696 | 8,345,613 |
| <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 | 17,543,950 | | 17,543,950 | | 0 | | 0 | | 0 | 0 | 0 |
| 52 | 2230 | Cat 4.121 - Exch Trunk EAS | Alloc 5 | 176,270 | | | | | | | | | 176,270 | 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 | 39,862,921 | 9,910,115 | 27,004 | 0 | 0 | 6,995,867 | 643 | 635,714 | 0 | 8,702,191 | 13,591,387 |
| 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 | 17,570,305 | 0 | 10,457,067 | 0 | 0 | 0 | 1,469,258 | 0 | 0 | 0 | 5,643,980 |
| 58 | 2230 | Cat 4.23 - IX Cct - Other | Alloc 11 | 7,562,203 | 6,337,871 | 13,135 | 0 | 0 | 1,044,369 | 597 | 61,748 | 0 | (0) | 104,483 |
| 59 | 2230 | Cat 4.3 - Host Remote | Alloc 12 | 1,432,306 | 351,992 | | 0 | | 58,238 | | 4,877 | | 0 | 1,017,199 |
| 60 | | Total 2230 | L51-59 | 84,147,955 | 16,599,978 | 28,041,156 | 0 | 0 | 8,098,474 | 1,470,498 | 702,339 | 0 | 8,878,461 | 20,357,049 |

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

Horry Telephone Cooperative, Inc.
Study No. 240528

Attachment 6 - Form 16

PART 36

| Ln | Acct | Description | Allocation | Total Company | Interstate InterLATA Message | Interstate InterLATA P/L | Interstate IntraLATA Message | Interstate IntraLATA P/L | Intrastate InterLATA Message | Intrastate InterLATA P/L | Intrastate IntraLATA Message | Intrastate IntraLATA P/L | EAS | Local |
|---|------|----------------------------------|------------|------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------|------------|
| <u>Information Origination / Termination - Acct 2310</u> | | | | | | | | | | | | | | |
| 61 | 2351 | Cat 1 - Pub Tel (Less Coinless) | Alloc 14 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 62 | 2351 | Cat 1 - Pub Tel (Coinless) | Alloc 15 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 63 | 2362 | Cat 1 - Other Terminal Equip | Alloc 14 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 64 | | Total Category 1 | L61-63 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 65 | | Cat 2 - Customer Premise | Alloc 16 | 0 | | | | | 0 | | 0 | | 0 | 0 |
| 66 | | Total 2310 | L64-65 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| <u>Cable and Wire Facilities - Acct 2410</u> | | | | | | | | | | | | | | |
| 67 | 2410 | Cat 1 - Exch Ln CWF | Alloc 17 | 185,153,399 | 46,030,031 | 125,426 | 0 | 0 | 32,494,072 | 2,986 | 2,952,734 | 0 | 40,419,522 | 63,128,628 |
| 68 | 2410 | Cat 2.1 - Exch Trk CWF - EAS | Alloc 5 | 4,235 | | | | | | | | | 4,235 | 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 | 14,128,558 | | 14,128,558 | | 0 | | 0 | | 0 | | 0 |
| 71 | 2410 | Cat 2.4 - Exch Trk CWF - Wb | Alloc 10 | 10,492,845 | 0 | 6,244,876 | 0 | 0 | 0 | 877,429 | 0 | 0 | 0 | 3,370,540 |
| 72 | 2410 | Cat 3 - IX C&WF | Alloc 18 | 903,589 | 743,052 | 6,359 | 0 | 0 | 121,228 | 2 | 6,889 | 0 | 0 | 26,059 |
| 73 | 2410 | Cat 4 - Host / Remote C&WF | Alloc 12 | 57,180 | 14,052 | | 0 | | 2,325 | | 195 | | 0 | 40,608 |
| 74 | | Total 2410 | L67-73 | 210,739,806 | 46,787,135 | 20,505,219 | 0 | 0 | 32,617,625 | 880,417 | 2,959,818 | 0 | 40,423,757 | 66,565,835 |

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

Horry Telephone Cooperative, Inc.
Study No. 240528

Attachment 6 - Form 17

PART 36

| Ln | Acct | Description | Allocation | Total Company | Interstate InterLATA Message | Interstate InterLATA P/L | Interstate IntraLATA Message | Interstate IntraLATA P/L | Intrastate InterLATA Message | Intrastate InterLATA P/L | Intrastate IntraLATA Message | Intrastate IntraLATA P/L | EAS | Local |
|--|------------|----------------------------|------------|------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|-----|-------|
| <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
Expense Date: 12 Mo. Ending 12/31/2013

Horry Telephone Cooperative, Inc.
Study No. 240528

Attachment 6 - Form 18

PART 36

| | | | | Total | Interstate | Interstate | Interstate | Interstate | Intrastate | Intrastate | Intrastate | Intrastate | | |
|--|------------|----------------------------|------------|-------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| Ln | Acct | Description | Allocation | Company | InterLATA | InterLATA | IntraLATA | IntraLATA | InterLATA | InterLATA | IntraLATA | IntraLATA | EAS | Local |
| | | | | | Message | P/L | Message | P/L | Message | P/L | Message | P/L | | |
| <u>Accumulated Depreciation - Acct 3100</u> | | | | | | | | | | | | | | |
| 96 | 2110 | General Support Facilities | L3 | 20,469,345 | 4,557,046 | 3,115,488 | 0 | 0 | 2,693,579 | 150,871 | 243,157 | 0 | 3,595,300 | 6,113,904 |
| 97 | 2210 | COE - Switching | L4 | 24,244,563 | 7,676,943 | | 0 | | 1,265,028 | | 127,682 | | 6,769,140 | 8,405,770 |
| 98 | 2220 | COE - Operator Systems | L5 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 99 | 2230 | COE - Transmission | L6 | 72,032,751 | 14,209,996 | 24,003,930 | 0 | 0 | 6,932,496 | 1,258,783 | 601,220 | 0 | 7,600,184 | 17,426,142 |
| 100 | 2310 | Information Orig /Term | L8 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 101 | 2410 | Cable & Wire Facilities | L9 | 154,925,701 | 34,395,636 | 15,074,444 | 0 | 0 | 23,978,899 | 647,240 | 2,175,915 | 0 | 29,717,589 | 48,935,978 |
| 102 | Total 3100 | | L96-101 | 271,672,360 | 60,839,621 | 42,193,862 | 0 | 0 | 34,870,002 | 2,056,894 | 3,147,974 | 0 | 47,682,213 | 80,881,794 |
| <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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 111 | 2210 | COE - Switching | L4 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 112 | 2220 | COE - Operator Systems | L5 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 113 | 2230 | COE - Transmission | L6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 114 | 2310 | Information Orig /Term | L8 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 115 | 2410 | Cable & Wire Facilities | L9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 116 | Total 4340 | | L110-115 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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

Horry Telephone Cooperative, Inc.
Study No. 240528

Attachment 6 - 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 118 | 6120 | General Support | L3 | 2,606,962 | 580,382 | 396,786 | 0 | 0 | 343,052 | 19,215 | 30,968 | 0 | 457,895 | 778,664 |
| 119 | 6210 | COE - Switching - Eq. Access | Alloc 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 120 | 6210 | COE - Switching - All Other | L7 | 3,448,230 | 771,796 | 893,488 | 0 | 0 | 298,065 | 46,855 | 26,418 | 0 | 497,043 | 914,565 |
| 121 | 6220 | COE - Operator Systems | L7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 122 | 6230 | COE - Transmission | L7 | 2,137,790 | 478,488 | 553,933 | 0 | 0 | 184,791 | 29,049 | 16,378 | 0 | 308,150 | 567,001 |
| 123 | | Total COE | L119-122 | 5,586,020 | 1,250,284 | 1,447,421 | 0 | 0 | 482,856 | 75,904 | 42,796 | 0 | 805,193 | 1,481,566 |
| 124 | 6310 | IOT - Other | L64 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 125 | 6310 | IOT - Customer Premise | Alloc 16 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 126 | | Total 6310 | L124-125 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 127 | 6410 | Cable & Wire Facilities | L9 | 2,828,301 | 627,922 | 275,197 | 0 | 0 | 437,755 | 11,816 | 39,723 | 0 | 542,520 | 893,368 |
| 128 | | Total Plant Specific | L117,118,123,126-127 | 11,021,283 | 2,458,588 | 2,119,404 | 0 | 0 | 1,263,663 | 106,935 | 113,487 | 0 | 1,805,608 | 3,153,598 |

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

Horry Telephone Cooperative, Inc.
Study No. 240528

Attachment 6 - Form 20

PART 36

| Ln | Acct | Description | Allocation | Total Company | Interstate InterLATA Message | Interstate InterLATA P/L | Interstate IntraLATA Message | Interstate IntraLATA P/L | Intrastate InterLATA Message | Intrastate InterLATA P/L | Intrastate IntraLATA Message | Intrastate IntraLATA P/L | EAS | Local |
|--|------|-------------------------------|-------------------|------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|-----------|-----------|
| <u>Plant Non-Specific Expenses</u> | | | | | | | | | | | | | | |
| 129 | 6510 | Other Prop Plant & Equip | L15 | 277,066 | 61,683 | 42,170 | 0 | 0 | 36,459 | 2,042 | 3,291 | 0 | 48,665 | 82,756 |
| 130 | 6530 | Network Operations | L10 | 3,669,938 | 817,030 | 558,574 | 0 | 0 | 482,930 | 27,050 | 43,595 | 0 | 644,599 | 1,096,160 |
| 131 | 6540 | Access | Alloc 20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 131a | 6540 | Universal Service Assignment | Alloc 35 | 2,539,437 | 1,668,163 | | 0 | | 0 | | 871,274 | | | |
| | 6561 | <u>Depreciation</u> | | | | | | | | | | | | |
| 132 | | Dep - Support Assets | L3 | 1,986,981 | 442,357 | 302,424 | 0 | 0 | 261,469 | 14,645 | 23,603 | 0 | 349,000 | 593,483 |
| 133 | | Dep - COE Switching | L4 | 344,058 | 108,945 | | 0 | | 17,952 | | 1,812 | | 96,062 | 119,287 |
| 134 | | Dep - COE Operator | L5 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 135 | | Dep - COE Transmission | L6 | 5,713,225 | 1,127,055 | 1,903,854 | 0 | 0 | 549,846 | 99,839 | 47,685 | 0 | 602,803 | 1,382,143 |
| 136 | | Dep - IOT | L8 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 137 | | Dep - Cable & Wire Facilities | L9 | 9,952,526 | 2,209,598 | 968,392 | 0 | 0 | 1,540,420 | 41,579 | 139,782 | 0 | 1,909,077 | 3,143,678 |
| 138 | | Total 6561 | L132-137 | 17,996,790 | 3,887,955 | 3,174,670 | 0 | 0 | 2,369,687 | 156,063 | 212,882 | 0 | 2,956,942 | 5,238,591 |
| 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 | 933,387 | 207,798 | 142,064 | 0 | 0 | 122,825 | 6,880 | 11,088 | 0 | 163,943 | 278,789 |
| 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 | 25,416,618 | 6,642,629 | 3,917,478 | 0 | 0 | 3,011,901 | 192,035 | 1,142,130 | 0 | 3,814,149 | 6,696,296 |
| <u>Customer Operations Expenses</u> | | | | | | | | | | | | | | |
| 144 | 6610 | Marketing | Alloc 43 | 55,889 | 17,268 | 0 | 0 | 0 | 1,592 | 0 | 383 | 0 | 0 | 36,646 |
| 145 | 6621 | Operator | L50 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 146 | | Outside Operator Services | Alloc 42 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| | 6622 | <u>Directory</u> | | | | | | | | | | | | |
| 147 | | Classified | Alloc 22 | 148,597 | | | | | | | | | | 148,597 |
| 148 | | TWX | Alloc 23 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 149 | | Alpha | Alloc 24 | 54,793 | 12,111 | | 0 | | 1,996 | | 172 | | 15,954 | 24,560 |
| 150 | | Foreign | Alloc 25 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 151 | | Total 6622 | L147-150 | 203,390 | 12,111 | 0 | 0 | 0 | 1,996 | 0 | 172 | 0 | 15,954 | 173,157 |

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

Horry Telephone Cooperative, Inc.
Study No. 240528

Attachment 6 - Form 21

PART 36

| Ln | Acct | Description | Allocation | Total Company | Interstate InterLATA Message | Interstate InterLATA P/L | Interstate IntraLATA Message | Interstate IntraLATA P/L | Intrastate InterLATA Message | Intrastate InterLATA P/L | Intrastate IntraLATA Message | Intrastate IntraLATA P/L | EAS | Local |
|---|------|-------------------------------|------------|------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|-----|-----------|
| 6623 Commercial Operations | | | | | | | | | | | | | | |
| <u>Cat 1 - Local Business Office</u> | | | | | | | | | | | | | | |
| End User service order processing | | | | | | | | | | | | | | |
| 152 | | Presubscription | Alloc 26 | 178,639 | 178,639 | | | | | | | | | 0 |
| 153 | | Directory Advertising | Alloc 27 | 10,306 | | | | | | | | | | 10,306 |
| 154 | | All other | Alloc 28 | 1,317,830 | 27,728 | 490 | 0 | 0 | 44,047 | 5,153 | 85,270 | 0 | | 1,155,142 |
| 155 | | End User payment & collection | Alloc 21 | 786,720 | 176,655 | 0 | 0 | 0 | 2,606 | 0 | 35,954 | 51,923 | | 519,582 |
| 156 | | End User billing inquiry | Alloc 30 | 315,448 | 167,155 | 637 | 0 | 0 | 27,541 | 405 | 62,198 | 26,441 | | 31,071 |
| 157 | | IXC service order processing | Alloc 32 | 89,431 | 89,244 | 187 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 158 | | IXC payment and collection | Alloc 33 | 3,524 | 2,764 | 152 | 0 | 0 | 570 | 5 | 10 | 23 | | 0 |
| 159 | | IXC billing inquiry | Alloc 34 | 8,129 | 8,064 | 0 | 0 | 0 | 13 | 0 | 26 | 26 | | 0 |
| 160 | | Future Use | | | | | | | | | | | | |
| 161 | | Total Category 1 | L152-160 | 2,710,027 | 650,249 | 1,466 | 0 | 0 | 74,777 | 5,563 | 183,458 | 78,413 | 0 | 1,716,101 |
| <u>Cat 2 - Revenue Accounting</u> | | | | | | | | | | | | | | |
| 162 | | Message Processing | Alloc 36 | 6,064 | 4,416 | | 0 | | 104 | | 1,544 | | 0 | 0 |
| 163 | | OB&C - Expense | Alloc 38 | 23,092 | 6,887 | | 0 | | 4,051 | | 4,051 | | 0 | 8,103 |
| 164 | | Future Use | | | | | | | | | | | | |
| 165 | | Future Use | | | | | | | | | | | | |
| 166 | | Future Use | | | | | | | | | | | | |
| 167 | | Carrier Access Billing | Alloc 44 | 97,038 | 48,518 | | 0 | | 24,260 | | 24,260 | | | 0 |
| 168 | | Subscriber Line Charge | Alloc 29 | 1,216 | 1,216 | | 0 | | 0 | | 0 | | | 0 |
| 169 | | Total Category 2 | L162-168 | 127,410 | 61,037 | 0 | 0 | 0 | 28,415 | 0 | 29,855 | 0 | 0 | 8,103 |
| 170 | | Subtotal Categories 1 & 2 | L161,169 | 2,837,437 | 711,286 | 1,466 | 0 | 0 | 103,192 | 5,563 | 213,313 | 78,413 | 0 | 1,724,204 |

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 | 156,386 | 156,386 | | 0 | | 0 | | 0 | | | 0 |
| 172 | | Other | L170 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 173 | | Total Commercial Operations | L170-172 | 2,993,823 | 867,672 | 1,466 | 0 | 0 | 103,192 | 5,563 | 213,313 | 78,413 | 0 | 1,724,204 |
| 174 | | Total Customer Operations | L144-146,151,173 | 3,253,102 | 897,051 | 1,466 | 0 | 0 | 106,780 | 5,563 | 213,868 | 78,413 | 15,954 | 1,934,007 |
| 175 | | Total Big Three Expenses | L123,126-127,130,174 (less L119) | 15,337,361 | 3,592,287 | 2,282,658 | 0 | 0 | 1,510,321 | 120,333 | 339,982 | 78,413 | 2,008,266 | 5,405,101 |
| <u>Corporate Operations Expenses</u> | | | | | | | | | | | | | | |
| 176 | 6710 | Executive & Planning | L175 | 1,208,667 | 283,092 | 179,886 | 0 | 0 | 119,021 | 9,483 | 26,792 | 6,179 | 158,262 | 425,952 |
| | 6720 | General & Administrative | | | | | | | | | | | | |
| 177 | | Other Direct | Alloc 46 | 104,137 | 104,137 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 178 | | Direct to EAS | Alloc 31 | 0 | | | | | | | | | 0 | 0 |
| 179 | | Other | L175 | 5,043,051 | 1,181,174 | 750,557 | 0 | 0 | 496,606 | 39,566 | 111,789 | 25,783 | 660,334 | 1,777,242 |
| 180 | | Total 6720 | L177-179 | 5,147,188 | 1,285,311 | 750,557 | 0 | 0 | 496,606 | 39,566 | 111,789 | 25,783 | 660,334 | 1,777,242 |
| 181 | | Total Corporate Operations | L176,180 | 6,355,855 | 1,568,403 | 930,443 | 0 | 0 | 615,627 | 49,049 | 138,581 | 31,962 | 818,596 | 2,203,194 |
| 182 | | Total Operating Expenses | L128,143,174,181 | 46,046,858 | 11,566,671 | 6,968,791 | 0 | 0 | 4,997,971 | 353,582 | 1,608,066 | 110,375 | 6,454,307 | 13,987,095 |
| <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 | 168,530 | 37,519 | 25,651 | 0 | 0 | 22,177 | 1,242 | 2,002 | 0 | 29,601 | 50,338 |
| 185 | 7240 | Ad Valorem Taxes - Direct | Alloc 40 | 43,093 | 43,093 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 186 | | Total 7240 | L184-185 | 211,623 | 80,612 | 25,651 | 0 | 0 | 22,177 | 1,242 | 2,002 | 0 | 29,601 | 50,338 |
| 187 | 7370 | Special Charges | L181 | 3,075 | 759 | 450 | 0 | 0 | 298 | 24 | 67 | 15 | 396 | 1,066 |
| 188 | | Total Operating Exp & Taxes | L182,183,186,187 | 46,261,556 | 11,648,042 | 6,994,892 | 0 | 0 | 5,020,446 | 354,848 | 1,610,135 | 110,390 | 6,484,304 | 14,038,499 |
| 189 | | Total Operating Exp & Taxes (Less Depreciation) | L188 Less 138-142 | 27,331,379 | 7,552,289 | 3,678,158 | 0 | 0 | 2,527,934 | 191,905 | 1,386,165 | 110,390 | 3,363,419 | 8,521,119 |

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

Horry Telephone Cooperative, Inc.
Study No. 240528

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 | 129,325 | 28,791 | 19,684 | 0 | 0 | 17,018 | 953 | 1,536 | 0 | 22,715 | 38,628 |
| 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 | 2,797,489 | 612,104 | 390,307 | 0 | 0 | 398,566 | 18,397 | 35,988 | 0 | 495,495 | 846,632 |
| 201 | 7540 | Interest On Customer Dep | L41 | 8,039 | 1,759 | 1,122 | 0 | 0 | 1,145 | 53 | 103 | 0 | 1,424 | 2,433 |
| <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 | 46,269,595 | 11,649,801 | 6,996,014 | 0 | 0 | 5,021,591 | 354,901 | 1,610,238 | 110,390 | 6,485,728 | 14,040,932 |

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

Horry Telephone Cooperative, Inc.
Study No: 240528

Attachment #6 - Form 24

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 | 62,000 | 61,654 | 42 | 0 | 1 | 0 | 303 | 346 |
| 2 Circuits | 12,666 | 12,468 | 22 | 0 | 1 | 0 | 175 | 198 |
| 3 Circuit Miles | 235,057.82 | 226,624.18 | 1,654.14 | 0.00 | 0.50 | 0.00 | 6,779.00 | 8,433.64 |
| 4 Wideband Channels | 1,734 | 0 | 1,032 | 0 | 145 | 0 | 557 | 1,734 |
| 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 | 648,077 | 471,977 | | 0 | | 11,129 | | 164,971 | | 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 | 4,073,721 | 1,258,623 | 0 | 0 | 0 | 116,047 | 0 | 27,926 | 0 | 0 | 2,671,125 |
| 15 OB&C Expense | 23,092 | 6,887 | | 0 | | 4,051 | | 4,051 | | 0 | 8,103 |

FIXED CHARGES / TAXES

| | Total Company |
|---|------------------|
| 16 Account 7210 - Amort of Inv Tax Credit | 0 |
| 17 Account 7340 - AFUDC | 129,325 |
| 18 Account 7500 - Fixed Charges | 2,797,489 |
| 19 Account 7540 - Interest on Customer Deposits | 8,039 |
| 20 FIT Adjustment - Addbacks | 0 |
| 21 FIT Adjustment - Deducts | 0 |
| 22 SIT Adjustment - Addbacks | 0 |
| 23 SIT Adjustment - Deducts | 0 |
| 24 Account 7100 | 0 |

MISCELLANEOUS DATA

| | Total Company |
|--|------------------|
| 25 STP Portion of COE Category 2 | 0.000000 |
| 26 DS1/VG Multiplexer, Account 2230, Category 4.23 | 0.000000 |
| 27 Account 6210, Common Channel Signalling Expense to Total 6210 | 0.000000 |

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

Horry Telephone Cooperative, Inc.
Study No: 240528

Attachment #6 - Form 25

TRAFFIC FACTORS

| | Interstate InterLATA | Interstate IntraLATA | State InterLATA | State IntraLATA | EAS | Local | Total |
|--|-------------------------|-------------------------|--------------------|--------------------|----------|----------|----------|
| 1 Tandem Switching Factor | 0.645346 | 0.000000 | 0.106341 | 0.009174 | 0.239139 | 0.000000 | 1.000000 |
| 2 Weighted Dem | 0.220804 | 0.000000 | 0.036385 | 0.004127 | 0.290884 | 0.447800 | 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 | 0.176483 | 0.016037 | 0.219528 | 0.337952 | 1.000000 |
| 6 Conversation Minute Factor | 0.851408 | 0.000000 | 0.140297 | 0.008295 | 0.000000 | | 1.000000 |
| 7 Conversation Minute Miles Factor | 0.852936 | 0.000000 | 0.139156 | 0.007908 | 0.000000 | | 1.000000 |
| 8 Host Remote Factor | 0.245752 | 0.000000 | 0.040660 | 0.003405 | 0.000000 | 0.710183 | 1.000000 |
| 9 Subscriber Line Usage Factor | 0.221023 | 0.000000 | 0.036421 | 0.003142 | 0.291172 | 0.448242 | 1.000000 |
| 10 Exchange Trunk Special Factor | 1.000000 | 0.000000 | 0.000000 | 0.000000 | | 0.000000 | 1.000000 |
| 11 Equal Access Factor | 0.858528 | 0.000000 | 0.141472 | 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 |

HORRY TELEPHONE COOPERATIVE, INC.
SUMMARY OF ANNUAL INTERSTATE SPECIAL ACCESS SERVICE REVENUES
JUNE 16, 2014 INTERSTATE TARIFF FILING - EFFECTIVE JULY 1, 2014

| | |
|--|--------------------|
| 1. Projected Special Access Service Revenue (Per Tab 2 Excel Column F - Bottom of Spreadsheet) | \$3,039,142 |
| 2. Total Annual Interstate Special Access Revenue Requirement (Per Attachment 1 Special Access Column Line 30) (Excludes DSL as this is Non-Tariff) | \$3,038,961 |
| 3. Variance (Line 2 - Line 1) Due to rounding | (\$181) |
| 4. Increase (Decrease) in Special Access Revenue as of Result of New Rates and Demand (Per Tab 2 Excel Column G - Bottom of Spreadsheet) | (\$280,259) |

HORRY TELEPHONE COOPERATIVE, INC.
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>REVENUE AT CURRENT RATES</u> | <u>PROPOSED RATE</u> | <u>PROPOSED BILLING AMOUNT</u> | <u>REVENUE DIFFERENTIAL</u> |
|---|----------------------------|-------------------------|---|--------------------------|--|---------------------------------|
| SPECIAL VOICE CHANNEL TERM 2-WIRE | 12.00 | \$12.64 | \$151.68 | \$11.06 | \$132.72 | -\$18.96 |
| SPL VOICE CHAN TERM 2W NONRECURRING CHG | 0.50 | \$92.22 | \$46.11 | \$80.70 | \$40.35 | -\$5.76 |
| SPECIAL VOICE CHANNEL TERM.-FOUR WIRE | 120.00 | \$18.33 | \$2,199.60 | \$16.04 | \$1,924.80 | -\$274.80 |
| SPL VOICE CHAN TERM 4W NONRECURRING CHG | 0.50 | \$92.22 | \$46.11 | \$80.70 | \$40.35 | -\$5.76 |
| SPECIAL VOICE CHANNEL MILEAGE FACILITY | 1,095.76 | \$1.08 | \$1,183.42 | \$0.95 | \$1,040.97 | -\$142.45 |
| SPECIAL VOICE CHANNEL MILEAGE TERMINATION | 70.20 | \$8.86 | \$621.97 | \$7.75 | \$544.05 | -\$77.92 |
| SPECIAL VOICE BRIDGING - TWO-WIRE/FOUR WIRE | 7.80 | \$1.44 | \$11.23 | \$1.26 | \$9.83 | -\$1.40 |
| SPECIAL VOICE CONDITIONING C TYPE | 0.01 | \$4.46 | \$0.04 | \$4.00 | \$0.04 | \$0.00 |
| SPL DIGITAL DATA CHAN TERM 56.0 KBPS MO. | 135.20 | \$19.09 | \$2,580.97 | \$16.71 | \$2,259.19 | -\$321.78 |
| SPL DIG DATA CHAN MILE FACILITY 19.2 KBPS MO. | 56.86 | \$0.69 | \$39.23 | \$0.60 | \$34.12 | -\$5.12 |
| SPL DIG DATA CHAN MILE FACILITY 56.0 KBPS MO. | 1,585.69 | \$1.36 | \$2,156.54 | \$1.19 | \$1,886.97 | -\$269.57 |
| SPL DIG DATA CHAN MILEAGE TERM 19.2 KBPS MO. | 7.80 | \$7.33 | \$57.17 | \$6.42 | \$50.08 | -\$7.10 |
| SPL DIG DATA CHAN MILEAGE TERM 56.0 KBPS MO. | 96.20 | \$14.12 | \$1,358.34 | \$12.36 | \$1,189.03 | -\$169.31 |
| SPL HIGH CAP CHAN TERM 1.544 MBPS MO. | 6,299.80 | \$49.08 | \$309,194.18 | \$42.95 | \$270,576.41 | -\$38,617.77 |
| SPL HIGH CAP 1.544 MBPS NONRECURRING CHARGE | 0.50 | \$184.46 | \$92.23 | \$161.42 | \$80.71 | -\$11.52 |
| SPL HC CHAN TERM 44.736 MBPS MO. [1 DS3] | 215.15 | \$343.56 | \$73,916.93 | \$300.65 | \$64,684.85 | -\$9,232.09 |
| SPL HC 44.736 MBPS NONRECURRING CHARGE [1 DS3] | 0.50 | \$645.60 | \$322.80 | \$564.97 | \$282.49 | -\$40.32 |
| SPL HIGH CAP CHAN MILE FACILITY 1.544 MBPS MO. | 48,346.66 | \$14.12 | \$682,654.84 | \$12.36 | \$597,564.72 | -\$85,090.12 |
| SPL HIGH CAP CHAN MILE FACILITY 44.736 MBPS MO. | 2,273.61 | \$98.84 | \$224,723.61 | \$86.52 | \$196,712.74 | -\$28,010.88 |
| SPL HIGH CAP CHAN MILE TERM 1.544 MBPS MO. | 4,921.15 | \$56.29 | \$277,011.53 | \$49.26 | \$242,415.85 | -\$34,595.68 |
| SPL HIGH CAP CHAN MILE TERM 44.736 MBPS MO. | 194.35 | \$394.11 | \$76,595.28 | \$344.90 | \$67,031.32 | -\$9,563.96 |
| SPL HIGH CAPACITY MULTIPLEXING DS3 TO DS1 | 160.55 | \$183.38 | \$29,441.66 | \$160.48 | \$25,765.06 | -\$3,676.60 |
| SPL HIGH CAPACITY MULTIPLEXING DS1 TO VOICE | 7.15 | \$53.03 | \$379.16 | \$46.45 | \$332.12 | -\$47.05 |
| SPL HIGH CAPACITY MULTIPLEXING DS1 TO DSO | 7.80 | \$55.86 | \$435.71 | \$48.88 | \$381.26 | -\$54.44 |
| SYNCHRONOUS OPTICAL CHANNEL SERV. CHANNEL TERM 155.52 | 11.05 | \$1,106.75 | \$12,229.59 | \$968.56 | \$10,702.59 | -\$1,527.00 |
| SYNCHRONOUS OPTICAL CHANNEL SERV. CMF 155.52 | 219.52 | \$156.79 | \$34,417.91 | \$137.21 | \$30,119.79 | -\$4,298.12 |
| SYNCHRONOUS OPTICAL CHANNEL SERV. CMT 155.52 | 11.05 | \$737.83 | \$8,153.02 | \$645.70 | \$7,134.99 | -\$1,018.04 |
| Ethernet - SNBAT (Total - all Types) | various | various | \$1,579,380.00 | various | \$1,516,205.00 | -\$63,175.00 |
| Total | | | \$3,319,400.89 | | \$3,039,142.38 | -\$280,258.52 |