

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

Any Telephone Company
Study No.: 123456

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	14,075,557	3,643,892	0	22,057	4,172,661	38,066,724	59,980,891	103,995,438
2. Plant Under Construction	Part 69, Form 1, Ln 20	240,323	62,215	0	377	71,243	649,943	1,024,101	1,775,596
3. Net Investment	Part 69, Form 2, Ln 43	5,397,131	45,713	0	4,220	1,796,659	14,491,270	21,734,993	38,436,469
4. Rate of Return	11.25 % Authorized	0.1100000	0.1100000	0.1100000	0.1100000	0.1100000	0.1100000		
5. Return	(Line 3 x 4)	593,684	5,028	0	464	197,632	1,594,040	2,390,848	
6. AFUDC	Part 69, Form 10, Ln 192	0	0	0	0	0	0	0	0
7. Net Return	(Lines 5 - 6)	593,684	5,028	0	464	197,632	1,594,040	2,390,848	
8. Fixed Charges	Part 69, Form 10, Ln 199	0	0	0	0	0	0	0	0
9. Investment Tax Credit	Part 69, Form 10, Ln 191	0	0	0	0	0	0	0	0
10. Other FIT Adjustments	Part 69, Form 10, Ln 195	0	0	0	0	0	0	0	0
11. Subject to FIT	(Lines 5-8-9-10)	593,684	5,028	0	464	197,632	1,594,040	2,390,848	
12. Federal Income Tax @ xx.xxxxx%		305,837	2,590	0	239	101,810	821,172	1,231,649	
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)	899,521	7,618	0	703	299,442	2,415,212	3,622,497	
15. State Income Tax @ x.xxxxx%		47,343	401	0	37	15,760	127,116	190,658	
16. Return + FIT + SIT	(Lines 5-9+12+15-6)	946,864	8,019	0	740	315,202	2,542,328	3,813,155	
17. Expenses and Taxes	Part 69, Form 10, Ln 208	2,954,875	617,913	0	4,269	663,412	6,296,762	10,537,231	20,238,466
18. Subtotal	(Lines 16+17)	3,901,739	625,932	0	5,009	978,614	8,839,090	14,350,386	
19. Gross Receipts Tax @ 0.00000%		0	0	0	0	0	0	0	
20. Subtotal	(Line 18+19)	3,901,739	625,932	0	5,009	978,614	8,839,090	14,350,384	
21. Psc Fee @ 0.00000%		0	0	0	0	0	0	0	
22. Total Revenue Requirement	(Lines 16+17+19+21)	3,901,739	625,932	0	5,009	978,614	8,839,090	14,350,384	

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

Any Telephone Company
Study No.: 123456

Attachment #1 - Form 2

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

	Source	Common Line	Local Switching	Traffic Sensitive Information	Transport	Special Access	WBI	Total Access	Total Company
22. Total Revenue Requirement	(Lines16+17+19+21)	3,901,739	625,932	0	5,009	978,614	8,839,090	14,350,384	
23. No longer applicable									
24. Total Revenue Requirement Subject to MAG Adjustments (Line 22 + Line 23)		3,901,739	625,932	0	5,009	978,614	8,839,090	14,350,384	
25. Adjustment for Line Port Re-allocation	Frozen Amt	130,839	(130,839)					0	
26. No longer applicable								0	
27. TIC Revenues for 12 Months Ending 6/30/01					0			0	
28. Subtotal		4,032,578	495,093	0	5,009	978,614	8,839,090	14,350,384	
29. Frozen TIC Revenue		2,632	137	1	12	416	1,146	4,344	
30. Total Revised Revenue Requirement With MAG Adjustments (Line 22 + 25 + 27 +29)		4,035,210	495,230	1	5,021	979,030	8,840,236	14,354,728	

Plant Date: Average 6/30/2017
Expense Date: 12 Mo. Ending 6/30/2017

Bluffton Telephone Company
Study No.: 240512

Attachment #2 - Form 3

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access			Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information	Transport				
1	2111	Land	L10	108,493	25,460	0	6,591	0	40	7,547		0	68,855
2		General Support	L10	2,874,935	674,654	0	174,655	0	1,057	199,999		0	1,824,570
2a		General Purpose Computer	L180a	0	0	0	0	0	0	0	0	0	0
3	2110	Land & General Support	L1-2	2,983,428	700,114	0	181,246	0	1,097	207,546	0	0	1,893,425
4	2210	COE - Switching	L48	3,453,130			3,453,130		0			0	0
5	2220	COE - Operator Systems	L53	0			0	0	0			0	0
6	2230	COE - Transmission	L63	17,180,094	4,333,244		0	0	20,049	682,609		0	12,144,192
7		Total COE	L4-6	20,633,224	4,333,244		3,453,130	0	20,049	682,609		0	12,144,192
8	2310	Information Orig/Term	L69	0	0	0							
9	2410	Cable & Wire Facilities	L76	36,207,600	9,005,442		0	0	853	3,271,609		0	23,929,696
10		Total COE, IOT & C&WF	L7-9	56,840,824	13,338,686	0	3,453,130	0	20,902	3,954,218		0	36,073,888
11		COE, IOT & C&WF (excl CL,B&C,IX)	L10 Less CL,B&C,IX	43,502,138			3,453,130	0	20,902	3,954,218			36,073,888
12		Total GSF, COE, IOT, C&WF	L3,10	59,824,252	14,038,800	0	3,634,376	0	21,999	4,161,764	0	0	37,967,313
13		GSF, COE, IOT, C&WF (CL, LS, TR only)	L12 Less Inf, Spl, B&C, IX	17,695,175	14,038,800	0	3,634,376		21,999				
14	2680	Capital Leases	L83	0	0	0	0	0	0	0	0	0	0
15	2680	Leasehold Improvements	L12	156,639	36,757	0	9,516	0	58	10,897	0	0	99,411
16	2680	Amortizable Tangibles	L14-15	156,639	36,757	0	9,516	0	58	10,897	0	0	99,411
17	2690	Intangibles	L12	0	0	0	0	0	0	0	0	0	0
18	2001	Plant In Service	L3,10,16,17	59,980,891	14,075,557	0	3,643,892	0	22,057	4,172,661	0	0	38,066,724
19	2002	Prop Held For Future Use	L18	0	0	0	0	0	0	0	0	0	0
20	2003	Plant Under Construction	L18	1,024,101	240,323	0	62,215	0	377	71,243	0	0	649,943
21	2005	Plant Acquisition Adjustment	L18	0	0	0	0	0	0	0	0	0	0
22	1220	Material & Supplies	L12	1,368,069	321,041	0	83,111	0	503	95,172	0	0	868,242
23	1402	Class B RTB Stock	L12	0	0	0	0	0	0	0	0	0	0
24	1410	Other Noncurrent Assets	L12	0	0	0	0	0	0	0	0	0	0
25	1438	Deferred Maint & Retirements	L90	0	0	0	0	0	0	0	0	0	0
26	1439	Def Non-Capital Equal Access	Direct	0			0						
27	1500	Other Jurisdictional Assets	L12	0	0	0	0	0	0	0	0	0	0

Plant Date: Average 6/30/2017
Expense Date: 12 Mo. Ending 6/30/2017

Bluffton Telephone Company
Study No.: 240512

Attachment #2 - Form 4

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access			Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information	Transport				
28	CWC	Cash Working Capital	L12	484,738	113,752	0	29,448	0	178	33,722	0	0	307,638
		CWC Disallowed for Corporate Cap	Input 13	(11,625)	(11,625)	0							
29	3100	Depreciation Reserve	L97	35,824,490	8,101,304	0	3,451,780	0	16,951	2,208,363	0	0	22,046,092
30	3200	Res - Prop Held for Future Use	L12	0	0	0	0	0	0	0	0	0	0
31		Res - Capital Leases	L14	0	0	0	0	0	0	0	0	0	0
32		Res - Leasehold Improvements	L15	31,060	7,289	0	1,887	0	11	2,161	0	0	19,712
33	3400	Res - Tangible Assets	L31-32	31,060	7,289	0	1,887	0	11	2,161	0	0	19,712
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	35,855,550	8,108,593	0	3,453,667	0	16,962	2,210,524	0	0	22,065,804
37	4040	Customer Deposits	L12	48,059	11,277	0	2,920	0	18	3,343	0	0	30,501
38	4100	Current Deferred Op Taxes	L104	0	0	0	0	0	0	0	0	0	0
39	4310	Other Long Term Liabilities	L12	0	0	0	0	0	0	0	0	0	0
40	4340	Non-Current Def Oper Taxes	L111	5,207,572	1,222,047	0	316,366	0	1,915	362,272	0	0	3,304,972
41	4360	Other Deferred Credits	L12	0	0	0	0	0	0	0	0	0	0
42	4370	Oth Juris Liab & Def Credits	L12	0	0	0	0	0	0	0	0	0	0
43		Net Investment	L18-28 Less L36-42	21,734,993	5,397,131	0	45,713	0	4,220	1,796,659	0	0	14,491,270
44		Total 2001 Less Associated Res	L18-22, 27 Less 36, 38, 40-42	21,309,939	5,306,281	0	19,185	0	4,060	1,766,280	0	0	14,214,133

Plant Date: Average 6/30/2017
Expense Date: 12 Mo. Ending 6/30/2017

Bluffton Telephone Company
Study No.: 240512

Attachment #2 - Form 5

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
<u>Central Office Switching - Acct 2210</u>												
45	2210	Cat 2 - Tandem Switching	Alloc 1	0			0		0		0	0
46	2210	Cat 3 - Local Switching	Direct	3,453,130			3,453,130					
47	2210	Cat 5 - Equal Access	Direct	0			0					
48		Total 2210	L45-47	3,453,130			3,453,130		0		0	0
<u>Central Office Operator Systems - Acct 2220</u>												
2220		Cat 1 - Operator Systems										
49		Intercept Boards	Direct	0			0					
50		Information Boards	Direct	0				0				
51		Service Observing Boards	L54	0			0		0		0	0
52		Other Boards (Loc,Toll, TSPS, etc)	Direct	0							0	
53		Total 2220	L49-52	0			0	0	0		0	0
54		Total COE Cats 1-3 (excl Svc Obs)	L45,46,49,50,52	3,453,130			3,453,130	0	0		0	0
<u>Central Office Transmision - Acct 2230</u>												
55	2230	Cat 4.11 - Wdbd Exch Ln xDSL Cir	Direct	12,144,192					0	0	0	12,144,192
56	2230	Cat 4.122 - Exch Trunk Toll	L71	0					0			
57	2230	Cat 4.123 - Exch Trunk Spl	L72	0						0		
58	2230	Cat 4.13 - Exch Ln Circuit	L70	4,346,911	4,333,244					13,667		
59	2230	Cat 4.21 - IX Cct - Other Co	Direct	0							0	
60	2230	Cat 4.22 - IX Cct - Wdbd	L73	604,484					0	604,484		
61	2230	Cat 4.23 - IX Cct - Other	Alloc 2	64,458			0	0	0	64,458	0	0
62	2230	Cat 4.3 - Host / Remote	L75	20,049					20,049			
63		Total 2230	L55-62	17,180,094	4,333,244		0	0	20,049	682,609	0	12,144,192

Plant Date: Average 6/30/2017
Expense Date: 12 Mo. Ending 6/30/2017

Bluffton Telephone Company
Study No.: 240512

Attachment #2 - Form 6

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
<u>Information Origination / Termination - Acct 2310</u>												
64	2351	Cat 1 - Pub Tel (Less Coinless)	Direct	0		0						
65	2351	Cat 1 - Pub Tel (Coinless)	Direct	0		0						
66	2362	Cat 1 - Other Terminal Equip	Per CFR Part 69.303	0		0						
67		Total Category 1	L64-66	0		0						
68		Cat 2 - Customer Premise Equip	Direct	0	0							
69		Total 2310	L67-68	0	0	0			0			
<u>Cable and Wire Facilities - Acct 2410</u>												
70	2410	Cat 1 - Exch Ln CWF	Direct	9,033,845	9,005,442				28,403			
71	2410	Cat 2.2 - Exch Trk CWF - Toll	Direct	0				0				
72	2410	Cat 2.3 - Exch Trk CWF - Spl	Direct	23,929,696					0		0	23,929,696
73	2410	Cat 2.4 - Exch Trk CWF - Wb	Direct	3,188,581				0	3,188,581			
74	2410	Cat 3 - IX C&WF	Alloc 3	54,625			0	0	0	54,625	0	0
75	2410	Cat 4 - Host / Remote C&WF	Direct	853					853			
76		Total 2410	L70-75	36,207,600	9,005,442		0	0	853	3,271,609	0	23,929,696

Plant Date: Average 6/30/2017
Expense Date: 12 Mo. Ending 6/30/2017

Bluffton Telephone Company
Study No.: 240512

Attachment #2 - Form 7

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
<u>Tangible Assets - Capital Leases - Acct 2680</u>												
77	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0
78	2210	COE - Switching	L4	0			0		0		0	0
79	2220	COE - Operator Systems	L5	0			0	0			0	0
80	2230	COE - Transmission	L6	0	0		0		0		0	0
81	2310	Information Orig /Term	L8	0	0	0						
82	2410	Cable & Wire Facilities	L9	0	0		0	0	0		0	0
83	Total	2681	L77-82	0	0	0	0	0	0	0	0	0
<u>Deferred Maint & Retirements Acct 1438</u>												
84	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0
85	2210	COE - Switching	L4	0			0		0		0	0
86	2220	COE - Operator Systems	L5	0			0	0			0	0
87	2230	COE - Transmission	L6	0	0		0	0	0		0	0
88	2310	Information Orig /Term	L8	0	0	0						
89	2410	Cable & Wire Facilities	L9	0	0		0	0	0		0	0
90	Total	1438	L84-89	0	0	0	0	0	0	0	0	0
<u>Accumulated Depreciation - Acct 3100</u>												
91	2110	General Support Facilities	L2+L2a	1,959,198	459,761	0	119,023	0	720	136,294	0	1,243,400
92	2210	COE - Switching	L4	3,332,757			3,332,757		0		0	0
93	2220	COE - Operator Systems	L5	0			0	0	0		0	0
94	2230	COE - Transmission	L6	13,565,753	3,421,618		0	0	15,831	539,002	0	9,589,302
95	2310	Information Orig /Term	L8	0	0	0						
96	2410	Cable & Wire Facilities	L9	16,966,782	4,219,925		0	0	400	1,533,067	0	11,213,390
97	Total	3100	L91-96	35,824,490	8,101,304	0	3,451,780	0	16,951	2,208,363	0	22,046,092

Plant Date: Average 6/30/2017
Expense Date: 12 Mo. Ending 6/30/2017

Bluffton Telephone Company
Study No.: 240512

Attachment #2 - Form 8

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI	
					BFP	Pay / Other	Local Sw	Information					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	
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	263,683	61,878	0	16,019	0	97	18,343	0	0	167,346
106	2210	COE - Switching	L4	300,347			300,347		0			0	0
107	2220	COE - Operator Systems	L5	0			0	0	0			0	0
108	2230	COE - Transmission	L6	1,494,288	376,896		0	0	1,744	59,372		0	1,056,276
109	2310	Information Orig /Term	L8	0	0	0							
110	2410	Cable & Wire Facilities	L9	3,149,254	783,273		0	0	74	284,557		0	2,081,350
111		Total 4340	L105-110	5,207,572	1,222,047	0	316,366	0	1,915	362,272	0	0	3,304,972
<u>Plant Specific Expenses</u>													
112	6110	Network Support	L12	34,221	8,030	0	2,079	0	13	2,381	0	0	21,718
113	6120	General Support	L3	446,996	104,896	0	27,155	0	164	31,096	0	0	283,685
114	6210	COE - Switching - Equal Access	Direct	0			0						
115	6210	COE - Switching - All Other	Alloc 6	205,958			205,958		0			0	0
116	6220	COE - Operator Systems	L5	0			0	0	0			0	0
117	6230	COE - Transmission	L6	310,185	78,237		0	0	362	12,324		0	219,262
118		Total COE	L114-117	516,143	78,237		205,958	0	362	12,324		0	219,262
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	993,437	247,085		0	0	23	89,764		0	656,565
123		Total Plant Specific	L112,113,118,121-122	1,990,797	438,248	0	235,192	0	562	135,565	0	0	1,181,230

Plant Date: Average 6/30/2017
Expense Date: 12 Mo. Ending 6/30/2017

Bluffton Telephone Company
Study No.: 240512

Attachment #2 - Form 9

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
<u>Plant Non-Specific Expenses</u>												
124	6510	Other Prop Plant & Equip	L10	29,545	6,933	0	1,795	0	11	2,055	0	18,751
125	6530	Network Operations	L10	1,169,664	274,483	0	71,058	0	430	81,369	0	742,324
126	6540	Access	Direct	0							0	
126a	6540	Universal Service Assignment	Direct	587,761	587,761							
	6561	<u>Depreciation</u>										
127		Dep - Support Assets	L3	148,976	34,960	0	9,050	0	55	10,364	0	94,547
128		Dep - COE Switching	L4	51,545			51,545		0		0	0
129		Dep - COE Operator	L5	0			0	0	0		0	0
130		Dep - COE Transmission	L6	1,733,471	437,224		0	0	2,023	68,875	0	1,225,349
131		Dep - IOT	L8	0	0	0			0			
132		Dep - Cable & Wire Facilities	L9	1,675,283	416,672		0	0	39	151,373	0	1,107,199
133		Total 6561	L127-132	3,609,275	888,856	0	60,595	0	2,117	230,612	0	2,427,095
134	6562	Dep - Prop Held for Future Use	L19	0	0	0	0	0	0	0	0	0
135	6563	Amort - Tangible Assets	L16	10,443	2,451	0	634	0	4	726	0	6,628
136	6564	Amort - Intangible Assets	L17	0	0	0	0	0	0	0	0	0
137	6565	Amort - Acquisition Adjust	L21	0	0	0	0	0	0	0	0	0
138		Total Plant Non-Specific	L124-137 Less L133	5,406,688	1,760,484	0	134,082	0	2,562	314,762	0	3,194,798
<u>Customer Operations Expenses</u>												
139	6610	<u>Marketing</u>	L12	685,168	160,786	0	41,625	0	252	47,665	0	434,840
140	6621	<u>Operator</u>	Alloc 4	0			0	0			0	0
141		Outside Operator Services	Alloc 5	0			0	0			0	0
	6622	<u>Directory</u>										
142		Published Directory Expense	Direct	0				0				

Plant Date: Average 6/30/2017
Expense Date: 12 Mo. Ending 6/30/2017

Bluffton Telephone Company
Study No.: 240512

Attachment #2 - Form 10

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
6623 Commercial Operations												
Cat 1 - Local Business Office												
End User Service Order Processing												
143		Presubscription	L13	35,982	28,547	0	7,390		45			
144		Message Tel	Direct	26,143							26,143	
145		Private Line	Direct	4,965							4,965	
146		Total	L143-145	67,090	28,547	0	7,390		45		31,108	
End User Payment and Collection												
147		Message Tel	Direct	37,880							37,880	
148		Private Line	Direct	85							85	
149		EUCL	Direct	9,814	9,814							
150		Total	L147-149	47,779	9,814						37,965	
End User Billing Inquiry												
151		Message Tel	Direct	17,698							17,698	
152		Private Line	Direct	3,070							3,070	
153		EUCL	Direct	0	0							
154		Total	L151-153	20,768	0						20,768	
IXC Service Order Processing												
155		Message Tel	L13	0	0	0	0		0			
156		Private Line	Direct	0						0		
157		Billing & Collection	Direct	0							0	
158		Total	L155-157	0	0	0	0		0	0	0	
IXC Payment and Collection												
159		Message Tel	L13	0	0	0	0		0			
160		Private Line	Direct	0						0		
161		Billing & Collection	Direct	0							0	
162		Total	L159-161	0	0	0	0		0	0	0	
IXC Billing Inquiry												
163		Message Tel	L13	0	0	0	0		0			
164		Private Line	Direct	0						0		
165		Billing & Collection	Direct	0							0	
166		Total	L163-165	0	0	0	0		0	0	0	
167		Future Use										
168		Total Category 1	L146,150,154,158,162,166	135,637	38,361	0	7,390		45	0	89,841	

Plant Date: Average 6/30/2017
Expense Date: 12 Mo. Ending 6/30/2017

Bluffton Telephone Company
Study No.: 240512

Attachment #2 - Form 11

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information	Transport			
<u>Cat 2 - Revenue Accounting</u>												
169		Message Processing	Direct	6,154						6,154		
170		OB&C - Expense	Direct	53,003						53,003		
171		Future Use										
172		Future Use										
172		Carrier Access Billing	L11	10,718			851	0	5	974		8,888
174		Subscriber Line Charge	Direct	9,354	9,354							
175		Total Category 2	L169-174	79,229	9,354		851	0	5	974	59,157	8,888
176		Subtotal Customer Services	L140-142,168,175	214,866	47,715	0	8,241	0	50	974	148,998	0 8,888
<u>Category 3 - Other Commercial</u>												
177		Total Category 3	L176	65,930	14,641	0	2,529	0	15	299	45,719	0 2,727
178		Total Customer Services	L176-177	280,796	62,356	0	10,770	0	65	1,273	194,717	0 11,615
179		Total Customer Operations	L139,178	965,964	223,142	0	52,395	0	317	48,938	194,717	0 446,455
180		Total Big Three Expenses	L123-126,179 (less L114)	4,743,731	1,530,567	0	360,440	0	1,320	267,927	194,717	0 2,388,760
180a		Total Big Three Expenses - Modified	L180 Less 112, 113, 139, 143, 158, 162, 166, 177	3,475,434	1,213,667	0	279,662	0	831	186,486	148,998	0 1,645,790
<u>Corporate Operations Expenses</u>												
181	6710	Executive & Planning	L180	0	0	0	0	0	0	0	0	0
182	6720	General & Administrative	L180	1,984,201	640,204	0	150,764	0	552	112,068	81,446	0 999,167
182a		Disallowed Corp Operations Exp	L180	(282,878)	(282,878)	0						
183		Total Corporate Operations	L181-182	1,701,323	357,326	0	150,764	0	552	112,068	81,446	0 999,167
184		Total Operating Expenses	L123,138,179,183	10,064,772	2,779,200	0	572,433	0	3,993	611,333	276,163	0 5,821,650
<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	747,047	175,307	0	45,384	0	275	51,969	0	0 474,112
187	7370	Special Charges	L12	0	0	0	0	0	0	0	0	0
188		Total Operating Exp & Taxes	L184-187	10,811,819	2,954,507	0	617,817	0	4,268	663,302	276,163	0 6,295,762

Plant Date: Average 6/30/2017
Expense Date: 12 Mo. Ending 6/30/2017

Bluffton Telephone Company
Study No.: 240512

Attachment #2 - Form 12

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
<u>Tax Adjustments</u>												
189	7210	Investment Tax Credits	L12	0	0	0	0	0	0	0	0	0
190		Future Use										
191		Total	L189-190	0	0	0	0	0	0	0	0	0
192	7340	AFUDC	L12	0	0	0	0	0	0	0	0	0
193		FIT Adjustments - Addbacks	L12	0	0	0	0	0	0	0	0	0
194		FIT Adjustments - Deductions	L12	0	0	0	0	0	0	0	0	0
195		Total FIT Adjustments	L193-194	0	0	0	0	0	0	0	0	0
196		SIT Adjustments - Addbacks	L12	0	0	0	0	0	0	0	0	0
197		SIT Adjustments - Deductions	L12	0	0	0	0	0	0	0	0	0
198		Total SIT Adjustments	L196-197	0	0	0	0	0	0	0	0	0
199	7500	Fixed Charges	L12	0	0	0	0	0	0	0	0	0
200	7540	Interest On Customer Dep	L12	1,575	368	0	96	0	1	110	0	1,000
<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
205	2310	Information Orig /Term	L8	0	0	0						
206	2410	Cable & Wire Facilities	L9	0	0		0		0		0	0
207		Total 5240	L201-206	0	0	0	0	0	0	0	0	0
208		Total Operating Exp & Taxes (Including 7540 / Net of 5240)	L188+200 Less 207	10,813,394	2,954,875	0	617,913	0	4,269	663,412	276,163	6,296,762

Plant Date: Average 6/30/2017
Expense Date: 12 Mo. Ending 6/30/2017

Bluffton Telephone Company
Study No.: 240512

Attachment #3 - Form 13

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
1	2111	Land	L10	188,105	32,091	76,402	0	0	17,402	0	296	0	9	61,905
2		General Support	L10	4,984,590	850,365	2,024,570	0	0	461,124	0	7,836	0	248	1,640,447
2a		General Purpose Computer	L10	0	0	0	0	0	0	0	0	0	0	0
3	2110	Land & General Support	L1-2	5,172,695	882,456	2,100,972	0	0	478,526	0	8,132	0	257	1,702,352
4	2210	COE - Switching	L45	4,255,036	3,453,130		0		75,538		1,284		0	725,084
5	2220	COE - Operator Systems	L50	0	0		0		0		0		0	0
6	2230	COE - Transmission	L60	30,490,200	4,353,293	12,826,801	0	0	2,940,390	0	49,965	0	0	10,319,751
7		Total COE	L4-6	34,745,236	7,806,423	12,826,801	0	0	3,015,928	0	51,249	0	0	11,044,835
8	2310	Information Orig /Term	L66	0	0		0		0		0		0	0
9	2410	Cable & Wire Facilities	L74	63,805,925	9,006,295	27,201,305	0	0	6,101,031	0	103,674	0	4,903	21,388,717
10		Total COE, IOT & C&WF	L7-9	98,551,161	16,812,718	40,028,106	0	0	9,116,959	0	154,923	0	4,903	32,433,552
11	2680	Capital Leases	L81	0	0	0	0	0	0	0	0	0	0	0
12	2680	Leasehold Improvements	L88	271,582	46,332	110,307	0	0	25,124	0	427	0	13	89,379
13	2680	Amortizable Tangibles	L11-12	271,582	46,332	110,307	0	0	25,124	0	427	0	13	89,379
14	2690	Intangibles	L40	0	0	0	0	0	0	0	0	0	0	0
15	2001	Plant In Service	L3, 10, 13, 14	103,995,438	17,741,506	42,239,385	0	0	9,620,609	0	163,482	0	5,173	34,225,283
16	2002	Prop Held For Future Use	L15	0	0	0	0	0	0	0	0	0	0	0
17	2003	Plant Under Construction	L15	1,775,596	302,915	721,186	0	0	164,260	0	2,791	0	88	584,356
18	2005	Plant Acquisition Adjustment	L15	0	0	0	0	0	0	0	0	0	0	0
19	1220	Material & Supplies	L9	2,410,844	340,294	1,027,775	0	0	230,521	0	3,917	0	185	808,152
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	899,255	239,571	245,167	0	0	72,523	23	26,645	31,981	30	283,315

Plant Date: Average 6/30/2017
Expense Date: 12 Mo. Ending 6/30/2017

Bluffton Telephone Company
Study No.: 240512

Attachment #3 - Form 14

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
26	3100	Depreciation Reserve	L102	61,478,549	11,570,034	24,254,456	0	0	5,567,868	0	94,613	0	2,467	19,989,111
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	53,853	9,187	21,873	0	0	4,982	0	85	0	3	17,723
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	61,532,402	11,579,221	24,276,329	0	0	5,572,850	0	94,698	0	2,470	20,006,834
33	4040	Customer Deposits	L15	83,325	14,215	33,844	0	0	7,708	0	131	0	4	27,423
34	4100	Current Deferred Op Taxes	L109	0	0	0	0	0	0	0	0	0	0	0
35	4310	Other Long Term Liabilities	L175	0	0	0	0	0	0	0	0	0	0	0
36	4340	Non-Current Def Oper Taxes	L116	9,028,937	1,540,328	3,667,244	0	0	835,266	0	14,194	0	449	2,971,456
37	4360	Other Deferred Credits	Alloc 48	0	0	0	0	0	0	0	0	0	0	0
38	4370	Oth Juris Liab & Def Credits	Alloc 41	0	0	0	0	0	0	0	0	0	0	0
39		Net Investment	L15-25 Less L32-38	38,436,469	5,490,522	16,256,096	0	0	3,672,089	23	87,812	31,981	2,553	12,895,393
40		Total 2001 Less 2690	L 3, 10, 13	103,995,438	17,741,506	42,239,385	0	0	9,620,609	0	163,482	0	5,173	34,225,283
41		Total 2001 Less Associated Res	L15-19,24 Less L32,34 36-38	37,620,539	5,265,166	16,044,773	0	0	3,607,274	0	61,298	0	2,527	12,639,501

Plant Date: Average 6/30/2017
Expense Date: 12 Mo. Ending 6/30/2017

Bluffton Telephone Company
Study No.: 240512

Attachment #3 - Form 15

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Central Office Switching - Acct 2210</u>														
42	2210	Cat 2 - Tandem Switching	Alloc 2	0	0		0		0		0		0	0
43	2210	Cat 3 - Local Switching	Alloc 3	4,255,036	3,453,130		0		75,538		1,284		0	725,084
44	2210	Cat 5 - Equal Access	Alloc 13	0	0		0		0		0			0
45		Total 2210	L42-44	4,255,036	3,453,130		0		75,538		1,284		0	725,084
<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	12,144,192		12,144,192		0		0		0	0	0
52	2230	Cat 4.121 - Exch Trunk EAS	Alloc 5	0									0	0
53	2230	Cat 4.122 - Exch Trunk Toll	Alloc 6	0	0		0		0		0		0	0
54	2230	Cat 4.123 - Exch Trunk Spl	Alloc 7	0		0		0		0		0		0
55	2230	Cat 4.13 - Exch Ln Circuit	Alloc 8	17,370,558	4,333,244	13,667	0	0	2,935,599	0	49,884	0	0	10,038,164
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	686,448	0	604,484	0	0	0	0	0	0	0	81,964
58	2230	Cat 4.23 - IX Cct - Other	Alloc 11	225,604	0	64,458	0	0	0	0	0	0	0	161,146
59	2230	Cat 4.3 - Host Remote	Alloc 12	63,398	20,049		0		4,791		81		0	38,477
60		Total 2230	L51-59	30,490,200	4,353,293	12,826,801	0	0	2,940,390	0	49,965	0	0	10,319,751

Plant Date: Average 6/30/2017
Expense Date: 12 Mo. Ending 6/30/2017

Bluffton Telephone Company
Study No.: 240512

Attachment #3 - Form 16

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<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	36,099,875	9,005,442	28,403	0	0	6,100,827	0	103,671	0	0	20,861,532
68	2410	Cat 2.1 - Exch Trk CWF - EAS	Alloc 5	4,903									4,903	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	23,929,696		23,929,696	0	0		0		0		0
71	2410	Cat 2.4 - Exch Trk CWF - Wb	Alloc 10	3,620,931	0	3,188,581	0	0	0	0	0	0	0	432,350
72	2410	Cat 3 - IX C&WF	Alloc 18	147,823	0	54,625	0	0	0	0	0	0	0	93,198
73	2410	Cat 4 - Host / Remote C&WF	Alloc 12	2,697	853		0		204		3		0	1,637
74		Total 2410	L67-73	63,805,925	9,006,295	27,201,305	0	0	6,101,031	0	103,674	0	4,903	21,388,717

Plant Date: Average 6/30/2017
Expense Date: 12 Mo. Ending 6/30/2017

Bluffton Telephone Company
Study No.: 240512

Attachment #3 - Form 17

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Tangible Assets - Capital Leases - Acct 2680</u>														
75	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
76	2210	COE - Switching	L4	0	0		0		0		0		0	0
77	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
78	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
79	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
80	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
81	Total	2681	L75-80	0	0	0	0	0	0	0	0	0	0	0
<u>Tangible Assets - Leasehold Improvements - Acct 2680</u>														
82	2110	General Support Facilities	L3	271,582	46,332	110,307	0	0	25,124	0	427	0	13	89,379
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	271,582	46,332	110,307	0	0	25,124	0	427	0	13	89,379
<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 6/30/2017
Expense Date: 12 Mo. Ending 6/30/2017

Bluffton Telephone Company
Study No.: 240512

Attachment #3 - Form 18

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Accumulated Depreciation - Acct 3100</u>														
96	2110	General Support Facilities	L3	3,396,875	579,503	1,379,695	0	0	314,245	0	5,340	0	169	1,117,923
97	2210	COE - Switching	L4	4,106,709	3,332,757		0		72,905		1,239		0	699,808
98	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
99	2230	COE - Transmission	L6	24,075,684	3,437,449	10,128,304	0	0	2,321,792	0	39,453	0	0	8,148,686
100	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
101	2410	Cable & Wire Facilities	L9	29,899,281	4,220,325	12,746,457	0	0	2,858,926	0	48,581	0	2,298	10,022,694
102	Total 3100		L96-101	61,478,549	11,570,034	24,254,456	0	0	5,567,868	0	94,613	0	2,467	19,989,111
<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	457,176	77,994	185,689	0	0	42,293	0	719	0	23	150,458
111	2210	COE - Switching	L4	370,095	300,347		0		6,570		112		0	63,066
112	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
113	2230	COE - Transmission	L6	2,651,973	378,640	1,115,648	0	0	255,749	0	4,346	0	0	897,590
114	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
115	2410	Cable & Wire Facilities	L9	5,549,693	783,347	2,365,907	0	0	530,654	0	9,017	0	426	1,860,342
116	Total 4340		L110-115	9,028,937	1,540,328	3,667,244	0	0	835,266	0	14,194	0	449	2,971,456

Plant Date: Average 6/30/2017
Expense Date: 12 Mo. Ending 6/30/2017

Bluffton Telephone Company
Study No.: 240512

Attachment #3 - Form 19

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Plant Specific Expenses</u>														
117	6110	Network Support	L3	59,334	10,122	24,099	0	0	5,489	0	93	0	3	19,528
118	6120	General Support	L3	775,007	132,215	314,781	0	0	71,696	0	1,218	0	39	255,058
119	6210	COE - Switching - Eq. Access	Alloc 13	0	0		0		0		0			0
120	6210	COE - Switching - All Other	L7	346,822	77,923	128,035	0	0	30,105	0	512	0	0	110,247
121	6220	COE - Operator Systems	L7	0	0	0	0	0	0	0	0	0	0	0
122	6230	COE - Transmission	L7	522,334	117,356	192,829	0	0	45,339	0	770	0	0	166,040
123		Total COE	L119-122	869,156	195,279	320,864	0	0	75,444	0	1,282	0	0	276,287
124	6310	IOT - Other	L64	0	0		0		0		0		0	0
125	6310	IOT - Customer Premise	Alloc 16	0					0		0		0	0
126		Total 6310	L124-125	0	0		0		0		0		0	0
127	6410	Cable & Wire Facilities	L9	1,750,660	247,108	746,329	0	0	167,396	0	2,845	0	135	586,847
128		Total Plant Specific	L117,118,123,126-127	3,454,157	584,724	1,406,073	0	0	320,025	0	5,438	0	177	1,137,720

Plant Date: Average 6/30/2017
Expense Date: 12 Mo. Ending 6/30/2017

Bluffton Telephone Company
Study No.: 240512

Attachment #3 - Form 20

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Plant Non-Specific Expenses</u>														
129	6510	Other Prop Plant & Equip	L15	51,225	8,739	20,806	0	0	4,739	0	81	0	3	16,857
130	6530	Network Operations	L10	2,027,976	345,970	823,694	0	0	187,608	0	3,188	0	101	667,415
131	6540	Access	Alloc 20	335,842	0	0	0	0	0	0	335,842	0	0	0
131a	6540	Universal Service Assignment	Alloc 35	587,761	587,761		0		0		0			
	6561	<u>Depreciation</u>												
132		Dep - Support Assets	L3	258,297	44,065	104,911	0	0	23,895	0	406	0	13	85,007
133		Dep - COE Switching	L4	63,515	51,545		0		1,128		19		0	10,823
134		Dep - COE Operator	L5	0	0		0		0		0		0	0
135		Dep - COE Transmission	L6	3,076,461	439,247	1,294,224	0	0	296,685	0	5,041	0	0	1,041,264
136		Dep - IOT	L8	0	0		0		0		0		0	0
137		Dep - Cable & Wire Facilities	L9	2,952,225	416,711	1,258,572	0	0	282,288	0	4,797	0	227	989,630
138		Total 6561	L132-137	6,350,498	951,568	2,657,707	0	0	603,996	0	10,263	0	240	2,126,724
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	18,105	3,089	7,354	0	0	1,675	0	28	0	1	5,958
141	6564	Amort - Intangible Assets	L14	0	0	0	0	0	0	0	0	0	0	0
142	6565	Amort - Acquisition Adjust	L15	0	0	0	0	0	0	0	0	0	0	0
143		Total Plant Non-Specific	L129-142 Less 138	9,371,407	1,897,127	3,509,561	0	0	798,018	0	349,402	0	345	2,816,954
<u>Customer Operations Expenses</u>														
144	6610	Marketing	Alloc 43	1,711,300	685,168	0	0	0	123,538	0	982	321,842	0	579,770
145	6621	Operator	L50	0	0		0		0		0		0	0
146		Outside Operator Services	Alloc 42	0	0		0		0		0		0	0
	6622	<u>Directory</u>												
147		Classified	Alloc 22	0										0
148		TWX	Alloc 23	0	0	0	0	0	0	0	0	0	0	0
149		Alpha	Alloc 24	0	0		0		0		0		0	0
150		Foreign	Alloc 25	0	0		0		0		0		0	0
151		Total 6622	L147-150	0	0	0	0	0	0	0	0	0	0	0

Plant Date: Average 6/30/2017
Expense Date: 12 Mo. Ending 6/30/2017

Bluffton Telephone Company
Study No.: 240512

Attachment #3 - Form 21

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
6623 Commercial Operations														
<u>Cat 1 - Local Business Office</u>														
		End User service order processing												
152		Presubscription	Alloc 26	35,982	35,982									0
153		Directory Advertising	Alloc 27	414										414
154		All other	Alloc 28	150,382	26,143	4,965	0	0	0	234	0	531		118,509
155		End User payment & collection	Alloc 21	118,473	47,694	85	0	0	8,197	0	1,607	0		60,890
156		End User billing inquiry	Alloc 30	60,406	17,698	3,070	0	0	0	0	0	0		39,638
157		IXC service order processing	Alloc 32	0	0	0	0	0	0	0	0	0		0
158		IXC payment and collection	Alloc 33	0	0	0	0	0	0	0	0	0		0
159		IXC billing inquiry	Alloc 34	0	0	0	0	0	0	0	0	0		0
160		Future Use												
161		Total Category 1	L152-160	365,657	127,517	8,120	0	0	8,197	234	1,607	531	0	219,451
<u>Cat 2 - Revenue Accounting</u>														
162		Message Processing	Alloc 36	8,507	6,154		0		1,963		390		0	0
163		OB&C - Expense	Alloc 38	177,717	53,003		0		31,179		31,179		0	62,356
164		Future Use												
165		Future Use												
166		Future Use												
167		Carrier Access Billing	Alloc 44	21,438	10,718		0		5,360		5,360			0
168		Subscriber Line Charge	Alloc 29	9,354	9,354		0		0		0			0
169		Total Category 2	L162-168	217,016	79,229	0	0	0	38,502	0	36,929	0	0	62,356
170		Subtotal Categories 1 & 2	L161,169	582,673	206,746	8,120	0	0	46,699	234	38,536	531	0	281,807

Plant Date: Average 6/30/2017
Expense Date: 12 Mo. Ending 6/30/2017

Bluffton Telephone Company
Study No.: 240512

Attachment #3 - Form 22

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Category 3 - Other Commercial</u>														
171		Telcom Relay Service	Alloc 45	65,930	65,930		0		0		0			0
172		Other	L170	0	0	0	0	0	0	0	0	0	0	0
173		Total Commercial Operations	L170-172	648,603	272,676	8,120	0	0	46,699	234	38,536	531	0	281,807
174		Total Customer Operations	L144-146,151,173	2,359,903	957,844	8,120	0	0	170,237	234	39,518	322,373	0	861,577
175		Total Big Three Expenses	L123,126-127,130,174 (less L119)	7,007,695	1,746,201	1,899,007	0	0	600,685	234	46,833	322,373	236	2,392,126
<u>Corporate Operations Expenses</u>														
176	6710	Executive & Planning	L175	0	0	0	0	0	0	0	0	0	0	0
	6720	General & Administrative												
177		Other Direct	Alloc 46	52,983	52,983	0	0	0	0	0	0	0	0	0
178		Direct to EAS	Alloc 31	0									0	0
179		Other	L175	3,712,651	925,131	1,006,087	0	0	318,241	124	24,812	170,792	125	1,267,339
180		Total 6720	L177-179	3,765,634	978,114	1,006,087	0	0	318,241	124	24,812	170,792	125	1,267,339
181		Total Corporate Operations	L176,180	3,765,634	978,114	1,006,087	0	0	318,241	124	24,812	170,792	125	1,267,339
182		Total Operating Expenses	L128,143,174,181	18,951,101	4,417,809	5,929,841	0	0	1,606,521	358	419,170	493,165	647	6,083,590
<u>Operating Taxes</u>														
183	7100	Other Operating Income Exp	L15	0	0	0	0	0	0	0	0	0	0	0
184	7240	Ad Valorem Taxes - Allocated	L15	1,270,064	216,672	515,856	0	0	117,494	0	1,997	0	63	417,982
185	7240	Ad Valorem Taxes - Direct	Alloc 40	14,519	14,519	0	0	0	0	0	0	0	0	0
186		Total 7240	L184-185	1,284,583	231,191	515,856	0	0	117,494	0	1,997	0	63	417,982
187	7370	Special Charges	L181	0	0	0	0	0	0	0	0	0	0	0
188		Total Operating Exp & Taxes	L182,183,186,187	20,235,684	4,649,000	6,445,697	0	0	1,724,015	358	421,167	493,165	710	6,501,572
189		Total Operating Exp & Taxes (Less Depreciation)	L188 Less 138-142	13,867,081	3,694,343	3,780,636	0	0	1,118,344	358	410,876	493,165	469	4,368,890

Plant Date: Average 6/30/2017
Expense Date: 12 Mo. Ending 6/30/2017

Bluffton Telephone Company
Study No.: 240512

Attachment #3 - Form 23

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Tax Adjustments</u>														
190	7210	Investment Tax Credits	L15	0	0	0	0	0	0	0	0	0	0	0
191		Future Use												
192		Total	L190-191	0	0	0	0	0	0	0	0	0	0	0
193	7340	AFUDC	L17	0	0	0	0	0	0	0	0	0	0	0
194		FIT Adjustments - Addbacks	L15	0	0	0	0	0	0	0	0	0	0	0
195		FIT Adjustments - Deductions	L15	0	0	0	0	0	0	0	0	0	0	0
196		Total FIT Adjustments	L194-195	0	0	0	0	0	0	0	0	0	0	0
197		SIT Adjustments - Addbacks	L15	0	0	0	0	0	0	0	0	0	0	0
198		SIT Adjustments - Deductions	L15	0	0	0	0	0	0	0	0	0	0	0
199		Total SIT Adjustments	L197-198	0	0	0	0	0	0	0	0	0	0	0
200	7500	Fixed Charges	L41	0	0	0	0	0	0	0	0	0	0	0
201	7540	Interest On Customer Dep	L41	2,782	389	1,186	0	0	267	0	5	0	0	935
<u>Rent Revenues Account 5240</u>														
202	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
203	2210	COE - Switching	L4	0	0		0		0		0		0	0
204	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
205	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
206	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
207	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
208		Total 5240	L202-207	0	0	0	0	0	0	0	0	0	0	0
209		Total Operating Exp & Taxes (Including 7540 / Net of 5240)	L188+201 Less 208	20,238,466	4,649,389	6,446,883	0	0	1,724,282	358	421,172	493,165	710	6,502,507

Plant Date: Average 6/30/2017
Expense Date: 12 Mo. Ending 6/30/2017

Bluffton Telephone Company
Study No.: 240512

Attachment #3 - Form 12

LOOPS / CIRCUITS

	Total Company	Message	Interstate InterLATA P/L	Interstate IntraLATA P/L	Intrastate InterLATA P/L	Intrastate IntraLATA P/L	Local P/L	Total P/L
1 Loops	15,252	15,219	12	0	0	0	21	33
2 Circuits	21	0	6	0	0	0	15	21
3 Circuit Miles	822.18	0.00	303.82	0.00	0.00	0.00	518.36	822.18
4 Wideband Channels	469	0	413	0	0	0	56	469
5 STP Circuit Miles	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6 Percent of STP Circuit Miles to Total								

COMMERCIAL ALLOCATORS

	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
7 Billed Messages	193,772	140,167		0		44,724		8,881		0	0
8 Other Units	0	0		0		0		0		0	0
9 Information Units	0	0		0		0		0		0	0
10 Future Use											
11 TWX Connections	0	0	0	0	0	0	0	0	0	0	0
12 TWX Minutes of Use	0	0	0	0	0	0	0	0	0	0	0
13 Foreign Directory Cost	0	0		0		0		0		0	
14 Marketing Billing	602,997	241,427	0	0	0	43,530	0	346	113,405	0	204,289
15 OB&C Expense	177,717	53,003		0		31,179		31,179		0	62,356

FIXED CHARGES / TAXES

	Total Company
16 Account 7210 - Amort of Inv Tax Credit	0
17 Account 7340 - AFUDC	0
18 Account 7500 - Fixed Charges	0
19 Account 7540 - Interest on Customer Deposits	2,782
20 FIT Adjustment - Addbacks	0
21 FIT Adjustment - Deducts	0
22 SIT Adjustment - Addbacks	0
23 SIT Adjustment - Deducts	0
24 Account 7100	0

MISCELLANEOUS DATA

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

TRAFFIC FACTORS

	Interstate InterLATA	Interstate IntraLATA	State InterLATA	State IntraLATA	EAS	Local	Total
1 Tandem Switching Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
2 Weighted Dem	0.811540	0.000000	0.017753	0.000302	0.000000	0.170406	1.000000
3 Wideband Exch Line xDSL Circuit Factor	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
4 Exchange Trunk Toll Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
5 Subscriber Plant Factor	0.250000	0.000000	0.169365	0.002878	0.000000	0.577757	1.000000
6 Conversation Minute Factor	0.770271	0.000000	0.184066	0.003128	0.042535		1.000000
7 Conversation Minute Miles Factor	0.770271	0.000000	0.184066	0.003128	0.042535		1.000000
8 Host Remote Factor	0.316233	0.000000	0.075568	0.001284	0.000000	0.606915	1.000000
9 Subscriber Line Usage Factor	0.282741	0.000000	0.067564	0.001148	0.000000	0.648547	1.000000
10 Exchange Trunk Special Factor	1.000000	0.000000	0.000000	0.000000		0.000000	1.000000
11 Equal Access Factor	0.807128	0.000000	0.192872	0.000000	0		1.000000
12 Coinless Pay MOU Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
13 IOT Category 2 Factor			0.000000	0.000000	0.000000	1.000000	1.000000
14 Wideband Conversation Minute Miles	0.000000	0.000000	0.000000	0.000000	0.000000		0.000000
15 Carrier Access Billing Factor	0.500000	0.000000	0.250000	0.250000			1.000000
16 Service Observing BD Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

Plant Date: Average 12/31/2015
Expense Date: 12 Mo. Ending 12/31/2015

Bluffton Telephone Company
Study No.: 240512

Attachment #4 - Form 1

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

	Source	Common Line	Local Switching	Traffic Sensitive Information	Transport	Special Access	WBI	Total Access	Total Company
1. Plant in Service	Part 69, Form 1, Ln 18	16,446,658	3,668,484	0	21,536	2,862,078	27,590,304	50,589,060	101,587,244
2. Plant Under Construction	Part 69, Form 1, Ln 20	189,333	42,231	0	248	32,948	317,617	582,377	1,169,464
3. Net Investment	Part 69, Form 2, Ln 43	7,244,706	50,174	0	5,511	1,295,929	11,040,652	19,636,972	42,054,682
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)	815,029	5,645	0	620	145,792	1,242,073	2,209,159	
6. AFUDC	Part 69, Form 10, Ln 192	0	0	0	0	0	0	0	0
7. Net Return	(Lines 5 - 6)	815,029	5,645	0	620	145,792	1,242,073	2,209,159	
8. Fixed Charges	Part 69, Form 10, Ln 199	0	0	0	0	0	0	0	0
9. Investment Tax Credit	Part 69, Form 10, Ln 191	0	0	0	0	0	0	0	0
10. Other FIT Adjustments	Part 69, Form 10, Ln 195	0	0	0	0	0	0	0	0
11. Subject to FIT	(Lines 5-8-9-10)	815,029	5,645	0	620	145,792	1,242,073	2,209,159	
12. Federal Income Tax @ xx.xxxxx%		419,863	2,908	0	319	75,105	639,856	1,138,052	
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)	1,234,892	8,553	0	939	220,897	1,881,929	3,347,211	
15. State Income Tax @ x.xxxxx%		64,994	450	0	49	11,626	99,049	176,169	
16. Return + FIT + SIT	(Lines 5-9+12+15-6)	1,299,886	9,003	0	988	232,523	1,980,978	3,523,380	
17. Expenses and Taxes	Part 69, Form 10, Ln 208	3,342,900	613,989	0	4,225	469,706	4,739,925	9,170,745	19,786,378
18. Subtotal	(Lines 16+17)	4,642,786	622,992	0	5,213	702,229	6,720,903	12,694,125	
19. Gross Receipts Tax @ 0.00000%		0	0	0	0	0	0	0	
20. Subtotal	(Line 18+19)	4,642,786	622,992	0	5,213	702,229	6,720,903	12,694,123	
21. Psc Fee @ 0.00000%		0	0	0	0	0	0	0	
22. Total Revenue Requirement	(Lines 16+17+19+21)	4,642,786	622,992	0	5,213	702,229	6,720,903	12,694,123	

Plant Date: Average 12/31/2015
Expense Date: 12 Mo. Ending 12/31/2015

Bluffton Telephone Company
Study No.: 240512

Attachment #4 - Form 2

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

	Source	Common Line	Local Switching	Traffic Sensitive Information	Transport	Special Access	WBI	Total Access	Total Company
22. Total Revenue Requirement	(Lines16+17+19+21)	4,642,786	622,992	0	5,213	702,229	6,720,903	12,694,123	
23. Revenue attributable to Local Switching Support per NECA Forms									
24. Total Revenue Requirement Subject to MAG Adjustments (Line 22 + Line 23)		4,642,786	622,992	0	5,213	702,229	6,720,903	12,694,123	
25. Adjustment for Line Port Re-allocation (Based on FCC Proxy)(Line 24 * Factor)	Factor: >>> 30.0000%	130,839	(130,839)					0	
26. USAC Charges included in line 22								0	
27. TIC Revenues for 12 Months Ending 6/30/01					0			0	
28. Subtotal for Re-Allocation of TIC Revenue (Line24 + 25 + 26 + 27)		4,773,625	492,153	0	5,213	702,229	6,720,903	12,694,123	
29. TIC Revenue Re-Allocation (Total Allocated on Line 28)		2,632	137	1	12	416	1,146	4,344	
30. Total Revised Revenue Requirement With MAG Adjustments (Line 22 + 25 + 27 +29)		4,776,257	492,290	1	5,225	702,645	6,722,049	12,698,467	

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	92,566	30,094	0	6,712	0	39	5,237		0	50,484
2		General Support	L10	2,459,667	799,645	0	178,364	0	1,047	139,156		0	1,341,455
2a		General Purpose Computer	L180a	0	0	0	0	0	0	0	0	0	0
3	2110	Land & General Support	L1-2	2,552,233	829,739	0	185,076	0	1,086	144,393	0	0	1,391,939
4	2210	COE - Switching	L48	3,473,601			3,473,601		0			0	0
5	2220	COE - Operator Systems	L53	0			0	0	0			0	0
6	2230	COE - Transmission	L63	16,077,756	4,313,684		0	0	19,290	637,588		0	11,107,194
7		Total COE	L4-6	19,551,357	4,313,684		3,473,601	0	19,290	637,588		0	11,107,194
8	2310	Information Orig/Term	L69	0	0	0							
9	2410	Cable & Wire Facilities	L76	28,350,226	11,259,266		0	0	1,102	2,072,446		0	15,017,412
10		Total COE, IOT & C&WF	L7-9	47,901,583	15,572,950	0	3,473,601	0	20,392	2,710,034		0	26,124,606
11		COE, IOT & C&WF (excl CL,B&C,IX)	L10 Less CL,B&C,IX	32,328,633			3,473,601	0	20,392	2,710,034			26,124,606
12		Total GSF, COE, IOT, C&WF	L3,10	50,453,816	16,402,689	0	3,658,677	0	21,478	2,854,427	0	0	27,516,545
13		GSF, COE, IOT, C&WF (CL, LS, TR only)	L12 Less Inf, Spl, B&C, IX	20,082,844	16,402,689	0	3,658,677		21,478				
14	2680	Capital Leases	L83	0	0	0	0	0	0	0	0	0	0
15	2680	Leasehold Improvements	L12	135,244	43,969	0	9,807	0	58	7,651	0	0	73,759
16	2680	Amortizable Tangibles	L14-15	135,244	43,969	0	9,807	0	58	7,651	0	0	73,759
17	2690	Intangibles	L12	0	0	0	0	0	0	0	0	0	0
18	2001	Plant In Service	L3,10,16,17	50,589,060	16,446,658	0	3,668,484	0	21,536	2,862,078	0	0	27,590,304
19	2002	Prop Held For Future Use	L18	0	0	0	0	0	0	0	0	0	0
20	2003	Plant Under Construction	L18	582,377	189,333	0	42,231	0	248	32,948	0	0	317,617
21	2005	Plant Acquisition Adjustment	L18	0	0	0	0	0	0	0	0	0	0
22	1220	Material & Supplies	L12	1,398,237	454,571	0	101,394	0	595	79,105	0	0	762,572
23	1402	Class B RTB Stock	L12	0	0	0	0	0	0	0	0	0	0
24	1410	Other Noncurrent Assets	L12	0	0	0	0	0	0	0	0	0	0
25	1438	Deferred Maint & Retirements	L90	0	0	0	0	0	0	0	0	0	0
26	1439	Def Non-Capital Equal Access	Direct	0			0						
27	1500	Other Jurisdictional Assets	L12	0	0	0	0	0	0	0	0	0	0

Plant Date: Average 12/31/2015
Expense Date: 12 Mo. Ending 12/31/2015

Bluffton Telephone Company
Study No.: 240512

Attachment #5 - Form 4

PART 69

Ln	Acct	Description	Allocation	Total	Common Line		Switched Access			Special	B&C	IX	WBI
				Interstate	BFP	Pay / Other	Local Sw	Information	Transport	Access			
28	CWC	Cash Working Capital	L12	431,055	140,138	0	31,258	0	183	24,387	0	0	235,089
28a		CWC Disallowed for Corporate Cap	Input 13	(12,022)	(12,022)	0							
29	3100	Depreciation Reserve	L97	28,746,430	8,476,793	0	3,458,962	0	15,093	1,442,040	0	0	15,353,542
30	3200	Res - Prop Held for Future Use	L12	0	0	0	0	0	0	0	0	0	0
31		Res - Capital Leases	L14	0	0	0	0	0	0	0	0	0	0
32		Res - Leasehold Improvements	L15	22,310	7,254	0	1,618	0	9	1,262	0	0	12,167
33	3400	Res - Tangible Assets	L31-32	22,310	7,254	0	1,618	0	9	1,262	0	0	12,167
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	28,768,740	8,484,047	0	3,460,580	0	15,102	1,443,302	0	0	15,365,709
37	4040	Customer Deposits	L12	40,206	13,070	0	2,916	0	17	2,275	0	0	21,928
38	4100	Current Deferred Op Taxes	L104	0	0	0	0	0	0	0	0	0	0
39	4310	Other Long Term Liabilities	L12	0	0	0	0	0	0	0	0	0	0
40	4340	Non-Current Def Oper Taxes	L111	4,542,789	1,476,855	0	329,697	0	1,932	257,012	0	0	2,477,293
41	4360	Other Deferred Credits	L12	0	0	0	0	0	0	0	0	0	0
42	4370	Oth Juris Liab & Def Credits	L12	0	0	0	0	0	0	0	0	0	0
43		Net Investment	L18-28 Less L36-42	19,636,972	7,244,706	0	50,174	0	5,511	1,295,929	0	0	11,040,652
44		Total 2001 Less Associated Res	L18-22, 27 Less 36, 38, 40-42	19,258,145	7,129,660	0	21,832	0	5,345	1,273,817	0	0	10,827,491

Plant Date: Average 12/31/2015
Expense Date: 12 Mo. Ending 12/31/2015

Bluffton Telephone Company
Study No.: 240512

Attachment #5 - Form 5

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
<u>Central Office Switching - Acct 2210</u>												
45	2210	Cat 2 - Tandem Switching	Alloc 1	0			0		0		0	0
46	2210	Cat 3 - Local Switching	Direct	3,473,601			3,473,601					
47	2210	Cat 5 - Equal Access	Direct	0			0					
48		Total 2210	L45-47	3,473,601			3,473,601		0		0	0
<u>Central Office Operator Systems - Acct 2220</u>												
2220		Cat 1 - Operator Systems										
49		Intercept Boards	Direct	0			0					
50		Information Boards	Direct	0				0				
51		Service Observing Boards	L54	0			0	0	0		0	0
52		Other Boards (Loc,Toll, TSPS, etc)	Direct	0							0	
53		Total 2220	L49-52	0			0	0	0		0	0
54		Total COE Cats 1-3 (excl Svc Obs)	L45,46,49,50,52	3,473,601			3,473,601	0	0		0	0
<u>Central Office Transmission - Acct 2230</u>												
55	2230	Cat 4.11 - Wdbd Exch Ln xDSL Cir	Direct	11,107,194					0	0	0	11,107,194
56	2230	Cat 4.122 - Exch Trunk Toll	L71	0					0			
57	2230	Cat 4.123 - Exch Trunk Spl	L72	0						0		
58	2230	Cat 4.13 - Exch Ln Circuit	L70	4,326,403	4,313,684					12,719		
59	2230	Cat 4.21 - IX Cct - Other Co	Direct	0							0	
60	2230	Cat 4.22 - IX Cct - Wdbd	L73	565,669					0	565,669		
61	2230	Cat 4.23 - IX Cct - Other	Alloc 2	59,200			0	0	0	59,200	0	0
62	2230	Cat 4.3 - Host / Remote	L75	19,290					19,290			
63		Total 2230	L55-62	16,077,756	4,313,684		0	0	19,290	637,588	0	11,107,194

Plant Date: Average 12/31/2015
Expense Date: 12 Mo. Ending 12/31/2015

Bluffton Telephone Company
Study No.: 240512

Attachment #5 - Form 6

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
<u>Information Origination / Termination - Acct 2310</u>												
64	2351	Cat 1 - Pub Tel (Less Coinless)	Direct	0		0						
65	2351	Cat 1 - Pub Tel (Coinless)	Direct	0		0						
66	2362	Cat 1 - Other Terminal Equip	Per CFR Part 69.303	0		0						
67		Total Category 1	L64-66	0		0						
68		Cat 2 - Customer Premise Equip	Direct	0	0							
69		Total 2310	L67-68	0	0	0			0			
<u>Cable and Wire Facilities - Acct 2410</u>												
70	2410	Cat 1 - Exch Ln CWF	Direct	11,292,465	11,259,266				33,199			
71	2410	Cat 2.2 - Exch Trk CWF - Toll	Direct	0				0				
72	2410	Cat 2.3 - Exch Trk CWF - Spl	Direct	15,017,412					0		0	15,017,412
73	2410	Cat 2.4 - Exch Trk CWF - Wb	Direct	2,017,684				0	2,017,684			
74	2410	Cat 3 - IX C&WF	Alloc 3	21,563			0	0	0	21,563	0	0
75	2410	Cat 4 - Host / Remote C&WF	Direct	1,102					1,102			
76		Total 2410	L70-75	28,350,226	11,259,266		0	0	1,102	2,072,446	0	15,017,412

Plant Date: Average 12/31/2015
Expense Date: 12 Mo. Ending 12/31/2015

Bluffton Telephone Company
Study No.: 240512

Attachment #5 - Form 7

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
<u>Tangible Assets - Capital Leases - Acct 2680</u>												
77	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0
78	2210	COE - Switching	L4	0			0		0		0	0
79	2220	COE - Operator Systems	L5	0			0	0	0		0	0
80	2230	COE - Transmission	L6	0	0		0	0	0		0	0
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	1,537,021	499,690	0	111,458	0	654	86,957	0	838,262
92	2210	COE - Switching	L4	3,347,504			3,347,504		0		0	0
93	2220	COE - Operator Systems	L5	0			0	0	0		0	0
94	2230	COE - Transmission	L6	11,638,785	3,122,702		0	0	13,964	461,554	0	8,040,565
95	2310	Information Orig /Term	L8	0	0	0						
96	2410	Cable & Wire Facilities	L9	12,223,120	4,854,401		0	0	475	893,529	0	6,474,715
97	Total 3100		L91-96	28,746,430	8,476,793	0	3,458,962	0	15,093	1,442,040	0	15,353,542

Plant Date: Average 12/31/2015
Expense Date: 12 Mo. Ending 12/31/2015

Bluffton Telephone Company
Study No.: 240512

Attachment #5 - Form 8

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
<u>Net Current Deferred Operating Income Taxes - Acct 4100</u>												
98	2110	General Support Facilities	L2+L2a	0	0	0	0	0	0	0	0	0
99	2210	COE - Switching	L4	0			0	0			0	0
100	2220	COE - Operator Systems	L5	0			0	0			0	0
101	2230	COE - Transmission	L6	0	0		0	0	0		0	0
102	2310	Information Orig /Term	L8	0	0	0						
103	2410	Cable & Wire Facilities	L9	0	0		0	0	0		0	0
				<hr/>								
104		Total 4100	L98-103	0	0	0	0	0	0	0	0	0
				<hr/> <hr/>								
<u>Net Noncurrent Deferred Operating Income Taxes - Acct 4340</u>												
105	2110	General Support Facilities	L2+L2a	233,595	75,943	0	16,939	0	99	13,216	0	127,398
106	2210	COE - Switching	L4	312,758			312,758		0		0	0
107	2220	COE - Operator Systems	L5	0			0	0	0		0	0
108	2230	COE - Transmission	L6	1,445,656	387,872		0	0	1,734	57,330	0	998,720
109	2310	Information Orig /Term	L8	0	0	0						
110	2410	Cable & Wire Facilities	L9	2,550,780	1,013,040		0	0	99	186,466	0	1,351,175
				<hr/>								
111		Total 4340	L105-110	4,542,789	1,476,855	0	329,697	0	1,932	257,012	0	2,477,293
				<hr/> <hr/>								
<u>Plant Specific Expenses</u>												
112	6110	Network Support	L12	28,323	9,208	0	2,054	0	12	1,602	0	15,447
113	6120	General Support	L3	371,768	120,863	0	26,959	0	158	21,033	0	202,755
				<hr/>								
114	6210	COE - Switching - Equal Access	Direct	0			0					
115	6210	COE - Switching - All Other	Alloc 6	197,563			197,563		0		0	0
116	6220	COE - Operator Systems	L5	0			0	0	0		0	0
117	6230	COE - Transmission	L6	294,939	79,133		0	0	354	11,696	0	203,756
118		Total COE	L114-117	492,502	79,133		197,563	0	354	11,696	0	203,756
				<hr/>								
119	6310	IOT - Other	L67	0		0						
120	6310	IOT - Customer Premise Equip	L68	0	0							
121		Total 6310	L119-120	0	0	0			0			
				<hr/>								
122	6410	Cable & Wire Facilities	L76	768,070	305,038		0	0	30	56,147	0	406,855
				<hr/>								
123		Total Plant Specific	L112,113,118,121-122	1,660,663	514,242	0	226,576	0	554	90,478	0	828,813

Plant Date: Average 12/31/2015
Expense Date: 12 Mo. Ending 12/31/2015

Bluffton Telephone Company
Study No.: 240512

Attachment #5 - Form 9

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
Plant Non-Specific Expenses												
124	6510	Other Prop Plant & Equip	L10	24,766	8,051	0	1,796	0	11	1,401	0	13,507
125	6530	Network Operations	L10	988,677	321,422	0	71,694	0	421	55,934	0	539,206
126	6540	Access	Direct	0							0	
126a	6540	Universal Service Assignment	Direct	587,761	587,761							
	6561	Depreciation										
127		Dep - Support Assets	L3	140,147	45,562	0	10,163	0	60	7,929	0	76,433
128		Dep - COE Switching	L4	49,613			49,613		0		0	0
129		Dep - COE Operator	L5	0			0	0	0		0	0
130		Dep - COE Transmission	L6	1,629,592	437,222		0	0	1,955	64,624	0	1,125,791
131		Dep - IOT	L8	0	0	0				0		
132		Dep - Cable & Wire Facilities	L9	1,311,523	520,871		0	0	51	95,874	0	694,727
133		Total 6561	L127-132	3,130,875	1,003,655	0	59,776	0	2,066	168,427	0	1,896,951
134	6562	Dep - Prop Held for Future Use	L19	0	0	0	0	0	0	0	0	0
135	6563	Amort - Tangible Assets	L16	9,016	2,931	0	654	0	4	510	0	4,917
136	6564	Amort - Intangible Assets	L17	0	0	0	0	0	0	0	0	0
137	6565	Amort - Acquisition Adjust	L21	0	0	0	0	0	0	0	0	0
138		Total Plant Non-Specific	L124-137 Less L133	4,741,095	1,923,820	0	133,920	0	2,502	226,272	0	2,454,581
Customer Operations Expenses												
139	6610	Marketing	L12	673,275	218,883	0	48,823	0	287	38,091	0	367,191
140	6621	Operator	Alloc 4	0			0	0			0	0
141		Outside Operator Services	Alloc 5	0			0	0			0	0
	6622	Directory										
142		Published Directory Expense	Direct	0				0				

Plant Date: Average 12/31/2015
Expense Date: 12 Mo. Ending 12/31/2015

Bluffton Telephone Company
Study No.: 240512

Attachment #5 - Form 10

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
6623 Commercial Operations												
Cat 1 - Local Business Office												
End User Service Order Processing												
143		Presubscription	L13	34,278	27,996	0	6,245		37			
144		Message Tel	Direct	24,903							24,903	
145		Private Line	Direct	4,729							4,729	
146		Total	L143-145	63,910	27,996	0	6,245		37		29,632	
End User Payment and Collection												
147		Message Tel	Direct	36,084							36,084	
148		Private Line	Direct	81							81	
149		EUCL	Direct	9,348	9,348							
150		Total	L147-149	45,513	9,348						36,165	
End User Billing Inquiry												
151		Message Tel	Direct	16,858							16,858	
152		Private Line	Direct	2,924							2,924	
153		EUCL	Direct	0	0							
154		Total	L151-153	19,782	0						19,782	
IXC Service Order Processing												
155		Message Tel	L13	0	0	0	0		0			
156		Private Line	Direct	0						0		
157		Billing & Collection	Direct	0							0	
158		Total	L155-157	0	0	0	0		0	0	0	
IXC Payment and Collection												
159		Message Tel	L13	0	0	0	0		0			
160		Private Line	Direct	0						0		
161		Billing & Collection	Direct	0							0	
162		Total	L159-161	0	0	0	0		0	0	0	
IXC Billing Inquiry												
163		Message Tel	L13	0	0	0	0		0			
164		Private Line	Direct	0						0		
165		Billing & Collection	Direct	0							0	
166		Total	L163-165	0	0	0	0		0	0	0	
167		Future Use										
168		Total Category 1	L146,150,154,158,162,166	129,205	37,344	0	6,245		37	0	85,579	

Plant Date: Average 12/31/2015
Expense Date: 12 Mo. Ending 12/31/2015

Bluffton Telephone Company
Study No.: 240512

Attachment #5 - Form 11

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information	Transport			
		<u>Cat 2 - Revenue Accounting</u>										
169		Message Processing	Direct	6,154						6,154		
170		OB&C - Expense	Direct	53,003						53,003		
171		Future Use										
172		Future Use										
172		Carrier Access Billing	L11	10,718			1,152	0	7	898		8,661
174		Subscriber Line Charge	Direct	9,354	9,354							
175		Total Category 2	L169-174	79,229	9,354		1,152	0	7	898	59,157	8,661
176		Subtotal Customer Services	L140-142,168,175	208,434	46,698	0	7,397	0	44	898	144,736	0
		<u>Category 3 - Other Commercial</u>										
177		Total Category 3	L176	65,930	14,770	0	2,340	0	14	284	45,782	0
178		Total Customer Services	L176-177	274,364	61,468	0	9,737	0	58	1,182	190,518	0
179		Total Customer Operations	L139,178	947,639	280,351	0	58,560	0	345	39,273	190,518	0
180		Total Big Three Expenses	L123-126,179 (less L114)	4,209,506	1,711,827	0	358,626	0	1,331	187,086	190,518	0
180a		Total Big Three Expenses - Modified	L180 Less 112, 113, 139, 143, 158, 162, 166, 177	3,035,932	1,320,107	0	272,205	0	823	126,076	144,736	0
<u>Corporate Operations Expenses</u>												
181	6710	Executive & Planning	L180	0	0	0	0	0	0	0	0	0
182	6720	General & Administrative	L180	1,743,579	709,039	0	148,543	0	551	77,491	78,913	0
182a		Disallowed Corp Operations Exp	L180	(292,531)	(292,531)	0						
183		Total Corporate Operations	L181-182	1,451,048	416,508	0	148,543	0	551	77,491	78,913	0
184		Total Operating Expenses	L123,138,179,183	8,800,445	3,134,921	0	567,599	0	3,952	433,514	269,431	0
<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	638,432	207,556	0	46,296	0	272	36,119	0	348,189
187	7370	Special Charges	L12	0	0	0	0	0	0	0	0	0
188		Total Operating Exp & Taxes	L184-187	9,438,877	3,342,477	0	613,895	0	4,224	469,633	269,431	0

Plant Date: Average 12/31/2015
Expense Date: 12 Mo. Ending 12/31/2015

Bluffton Telephone Company
Study No.: 240512

Attachment #5 - Form 12

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
<u>Tax Adjustments</u>												
189	7210	Investment Tax Credits	L12	0	0	0	0	0	0	0	0	0
190		Future Use										
191		Total	L189-190	0	0	0	0	0	0	0	0	0
192	7340	AFUDC	L12	0	0	0	0	0	0	0	0	0
193		FIT Adjustments - Addbacks	L12	0	0	0	0	0	0	0	0	0
194		FIT Adjustments - Deductions	L12	0	0	0	0	0	0	0	0	0
195		Total FIT Adjustments	L193-194	0	0	0	0	0	0	0	0	0
196		SIT Adjustments - Addbacks	L12	0	0	0	0	0	0	0	0	0
197		SIT Adjustments - Deductions	L12	0	0	0	0	0	0	0	0	0
198		Total SIT Adjustments	L196-197	0	0	0	0	0	0	0	0	0
199	7500	Fixed Charges	L12	0	0	0	0	0	0	0	0	0
200	7540	Interest On Customer Dep	L12	1,299	423	0	94	0	1	73	0	708
<u>Rent Revenues Account 5240</u>												
201	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0
202	2210	COE - Switching	L4	0			0		0		0	0
203	2220	COE - Operator Systems	L5	0			0	0			0	0
204	2230	COE - Transmission	L6	0	0		0	0	0		0	0
205	2310	Information Orig /Term	L8	0	0	0						
206	2410	Cable & Wire Facilities	L9	0	0		0		0		0	0
207		Total 5240	L201-206	0	0	0	0	0	0	0	0	0
208		Total Operating Exp & Taxes (Including 7540 / Net of 5240)	L188+200 Less 207	9,440,176	3,342,900	0	613,989	0	4,225	469,706	269,431	4,739,925

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	185,881	36,845	55,721	0	0	20,543	0	349	0	12	72,411
2		General Support	L10	4,939,226	979,056	1,480,611	0	0	545,880	0	9,276	0	325	1,924,078
2a		General Purpose Computer	L10	0	0	0	0	0	0	0	0	0	0	0
3	2110	Land & General Support	L1-2	5,125,107	1,015,901	1,536,332	0	0	566,423	0	9,625	0	337	1,996,489
4	2210	COE - Switching	L45	4,280,260	3,473,601		0		75,986		1,291		0	729,382
5	2220	COE - Operator Systems	L50	0	0		0		0		0		0	0
6	2230	COE - Transmission	L60	29,336,509	4,332,974	11,744,782	0	0	2,926,958	0	49,737	0	0	10,282,058
7		Total COE	L4-6	33,616,769	7,806,575	11,744,782	0	0	3,002,944	0	51,028	0	0	11,011,440
8	2310	Information Orig /Term	L66	0	0		0		0		0		0	0
9	2410	Cable & Wire Facilities	L74	62,573,786	11,260,368	17,089,858	0	0	7,627,965	0	129,621	0	6,338	26,459,636
10		Total COE, IOT & C&WF	L7-9	96,190,555	19,066,943	28,834,640	0	0	10,630,909	0	180,649	0	6,338	37,471,076
11	2680	Capital Leases	L81	0	0	0	0	0	0	0	0	0	0	0
12	2680	Leasehold Improvements	L88	271,582	53,833	81,411	0	0	30,015	0	510	0	18	105,795
13	2680	Amortizable Tangibles	L11-12	271,582	53,833	81,411	0	0	30,015	0	510	0	18	105,795
14	2690	Intangibles	L40	0	0	0	0	0	0	0	0	0	0	0
15	2001	Plant In Service	L3, 10, 13, 14	101,587,244	20,136,677	30,452,383	0	0	11,227,347	0	190,784	0	6,693	39,573,360
16	2002	Prop Held For Future Use	L15	0	0	0	0	0	0	0	0	0	0	0
17	2003	Plant Under Construction	L15	1,169,464	231,812	350,565	0	0	129,248	0	2,196	0	77	455,566
18	2005	Plant Acquisition Adjustment	L15	0	0	0	0	0	0	0	0	0	0	0
19	1220	Material & Supplies	L9	3,086,147	555,363	842,874	0	0	376,212	0	6,393	0	313	1,304,992
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	886,418	253,627	177,428	0	0	82,149	22	27,015	31,669	39	314,469

Plant Date: Average 12/31/2015
Expense Date: 12 Mo. Ending 12/31/2015

Bluffton Telephone Company
Study No.: 240512

Attachment #6 - Form 14

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
26	3100	Depreciation Reserve	L102	55,426,740	11,950,848	16,795,582	0	0	5,821,961	0	98,931	0	2,936	20,756,482
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	44,800	8,880	13,430	0	0	4,951	0	84	0	3	17,452
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	55,471,540	11,959,728	16,809,012	0	0	5,826,912	0	99,015	0	2,939	20,773,934
33	4040	Customer Deposits	L15	80,738	16,004	24,202	0	0	8,923	0	152	0	5	31,452
34	4100	Current Deferred Op Taxes	L109	0	0	0	0	0	0	0	0	0	0	0
35	4310	Other Long Term Liabilities	L175	0	0	0	0	0	0	0	0	0	0	0
36	4340	Non-Current Def Oper Taxes	L116	9,122,313	1,808,484	2,734,305	0	0	1,008,184	0	17,132	0	601	3,553,607
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	42,054,682	7,393,263	12,255,731	0	0	4,970,937	22	110,089	31,669	3,577	17,289,394
40		Total 2001 Less 2690	L 3, 10, 13	101,587,244	20,136,677	30,452,383	0	0	11,227,347	0	190,784	0	6,693	39,573,360
41		Total 2001 Less Associated Res	L15-19,24 Less L32,34 36-38	41,249,002	7,155,640	12,102,505	0	0	4,897,711	0	83,226	0	3,543	17,006,377

Plant Date: Average 12/31/2015
Expense Date: 12 Mo. Ending 12/31/2015

Bluffton Telephone Company
Study No.: 240512

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	0	0		0		0		0		0	0
43	2210	Cat 3 - Local Switching	Alloc 3	4,280,260	3,473,601		0		75,986		1,291		0	729,382
44	2210	Cat 5 - Equal Access	Alloc 13	0	0		0		0		0			0
45		Total 2210	L42-44	4,280,260	3,473,601		0		75,986		1,291		0	729,382
<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	11,107,194		11,107,194		0		0		0	0	0
52	2230	Cat 4.121 - Exch Trunk EAS	Alloc 5	0									0	0
53	2230	Cat 4.122 - Exch Trunk Toll	Alloc 6	0	0		0		0		0		0	0
54	2230	Cat 4.123 - Exch Trunk Spl	Alloc 7	0		0		0		0		0		0
55	2230	Cat 4.13 - Exch Ln Circuit	Alloc 8	17,290,774	4,313,684	12,719	0	0	2,922,348	0	49,659	0	0	9,992,364
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	660,474	0	565,669	0	0	0	0	0	0	0	94,805
58	2230	Cat 4.23 - IX Cct - Other	Alloc 11	217,068	0	59,200	0	0	0	0	0	0	0	157,868
59	2230	Cat 4.3 - Host Remote	Alloc 12	60,999	19,290		0		4,610		78		0	37,021
60		Total 2230	L51-59	29,336,509	4,332,974	11,744,782	0	0	2,926,958	0	49,737	0	0	10,282,058

Plant Date: Average 12/31/2015
Expense Date: 12 Mo. Ending 12/31/2015

Bluffton Telephone Company
Study No.: 240512

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	45,131,127	11,259,266	33,199	0	0	7,627,702	0	129,617	0	0	26,081,343
68	2410	Cat 2.1 - Exch Trk CWF - EAS	Alloc 5	6,338									6,338	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	15,017,412		15,017,412		0		0		0		0
71	2410	Cat 2.4 - Exch Trk CWF - Wb	Alloc 10	2,355,844	0	2,017,684	0	0	0	0	0	0	0	338,160
72	2410	Cat 3 - IX C&WF	Alloc 18	59,579	0	21,563	0	0	0	0	0	0	0	38,016
73	2410	Cat 4 - Host / Remote C&WF	Alloc 12	3,486	1,102		0		263		4		0	2,117
74		Total 2410	L67-73	62,573,786	11,260,368	17,089,858	0	0	7,627,965	0	129,621	0	6,338	26,459,636

Plant Date: Average 12/31/2015
Expense Date: 12 Mo. Ending 12/31/2015

Bluffton Telephone Company
Study No.: 240512

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	271,582	53,833	81,411	0	0	30,015	0	510	0	18	105,795
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	271,582	53,833	81,411	0	0	30,015	0	510	0	18	105,795
<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 12/31/2015
Expense Date: 12 Mo. Ending 12/31/2015

Bluffton Telephone Company
Study No.: 240512

Attachment #6 - Form 18

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Accumulated Depreciation - Acct 3100</u>														
96	2110	General Support Facilities	L3	3,086,472	611,802	925,219	0	0	341,115	0	5,796	0	203	1,202,337
97	2210	COE - Switching	L4	4,124,880	3,347,504		0		73,228		1,244		0	702,904
98	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
99	2230	COE - Transmission	L6	21,236,878	3,136,666	8,502,119	0	0	2,118,843	0	36,005	0	0	7,443,245
100	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
101	2410	Cable & Wire Facilities	L9	26,978,510	4,854,876	7,368,244	0	0	3,288,775	0	55,886	0	2,733	11,407,996
102	Total 3100		L96-101	55,426,740	11,950,848	16,795,582	0	0	5,821,961	0	98,931	0	2,936	20,756,482
<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	469,079	92,981	140,614	0	0	51,842	0	881	0	31	182,730
111	2210	COE - Switching	L4	385,388	312,758		0		6,842		116		0	65,672
112	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
113	2230	COE - Transmission	L6	2,637,838	389,606	1,056,050	0	0	263,182	0	4,472	0	0	924,528
114	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
115	2410	Cable & Wire Facilities	L9	5,630,008	1,013,139	1,537,641	0	0	686,318	0	11,663	0	570	2,380,677
116	Total 4340		L110-115	9,122,313	1,808,484	2,734,305	0	0	1,008,184	0	17,132	0	601	3,553,607

Plant Date: Average 12/31/2015
Expense Date: 12 Mo. Ending 12/31/2015

Bluffton Telephone Company
Study No.: 240512

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	56,874	11,274	17,049	0	0	6,286	0	107	0	4	22,154
118	6120	General Support	L3	746,543	147,980	223,788	0	0	82,507	0	1,402	0	49	290,817
119	6210	COE - Switching - Eq. Access	Alloc 13	0	0		0		0		0			0
120	6210	COE - Switching - All Other	L7	339,692	78,884	118,679	0	0	30,344	0	516	0	0	111,269
121	6220	COE - Operator Systems	L7	0	0	0	0	0	0	0	0	0	0	0
122	6230	COE - Transmission	L7	507,120	117,765	177,174	0	0	45,300	0	770	0	0	166,111
123		Total COE	L119-122	846,812	196,649	295,853	0	0	75,644	0	1,286	0	0	277,380
124	6310	IOT - Other	L64	0	0		0		0		0		0	0
125	6310	IOT - Customer Premise	Alloc 16	0					0		0		0	0
126		Total 6310	L124-125	0	0		0		0		0		0	0
127	6410	Cable & Wire Facilities	L9	1,695,262	305,068	463,002	0	0	206,658	0	3,512	0	172	716,850
128		Total Plant Specific	L117,118,123,126-127	3,345,491	660,971	999,692	0	0	371,095	0	6,307	0	225	1,307,201

Plant Date: Average 12/31/2015
Expense Date: 12 Mo. Ending 12/31/2015

Bluffton Telephone Company
Study No.: 240512

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	49,733	9,858	14,908	0	0	5,496	0	93	0	3	19,375
130	6530	Network Operations	L10	1,985,350	393,537	595,140	0	0	219,419	0	3,729	0	131	773,394
131	6540	Access	Alloc 20	335,842	0	0	0	0	0	0	335,842	0	0	0
131a	6540	Universal Service Assignment	Alloc 35	587,761	587,761		0		0		0			
	6561	<u>Depreciation</u>												
132		Dep - Support Assets	L3	281,427	55,785	84,362	0	0	31,103	0	529	0	19	109,629
133		Dep - COE Switching	L4	61,134	49,613		0		1,085		18		0	10,418
134		Dep - COE Operator	L5	0	0		0		0		0		0	0
135		Dep - COE Transmission	L6	2,973,459	439,177	1,190,415	0	0	296,668	0	5,041	0	0	1,042,158
136		Dep - IOT	L8	0	0		0		0		0		0	0
137		Dep - Cable & Wire Facilities	L9	2,894,754	520,921	790,602	0	0	352,881	0	5,996	0	293	1,224,061
138		Total 6561	L132-137	6,210,774	1,065,496	2,065,379	0	0	681,737	0	11,584	0	312	2,386,266
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	18,105	3,589	5,427	0	0	2,001	0	34	0	1	7,053
141	6564	Amort - Intangible Assets	L14	0	0	0	0	0	0	0	0	0	0	0
142	6565	Amort - Acquisition Adjust	L15	0	0	0	0	0	0	0	0	0	0	0
143		Total Plant Non-Specific	L129-142 Less 138	9,187,565	2,060,241	2,680,854	0	0	908,653	0	351,282	0	447	3,186,088
<u>Customer Operations Expenses</u>														
144	6610	Marketing	Alloc 43	1,681,597	673,275	0	0	0	121,394	0	965	316,256	0	569,707
145	6621	Operator	L50	0	0		0		0		0		0	0
146		Outside Operator Services	Alloc 42	0	0		0		0		0		0	0
	6622	<u>Directory</u>												
147		Classified	Alloc 22	0			0		0		0		0	0
148		TWX	Alloc 23	0	0	0	0	0	0	0	0	0	0	0
149		Alpha	Alloc 24	0	0		0		0		0		0	0
150		Foreign	Alloc 25	0	0		0		0		0		0	0
151		Total 6622	L147-150	0	0	0	0	0	0	0	0	0	0	0

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	34,278	34,278									0
153		Directory Advertising	Alloc 27	395										395
154		All other	Alloc 28	143,247	24,903	4,729	0	0	0	223	0	506		112,886
155		End User payment & collection	Alloc 21	112,852	45,432	81	0	0	7,808	0	1,530	0		58,001
156		End User billing inquiry	Alloc 30	57,540	16,858	2,924	0	0	0	0	0	0		37,758
157		IXC service order processing	Alloc 32	0	0	0	0	0	0	0	0	0		0
158		IXC payment and collection	Alloc 33	0	0	0	0	0	0	0	0	0		0
159		IXC billing inquiry	Alloc 34	0	0	0	0	0	0	0	0	0		0
160		Future Use												
161		Total Category 1	L152-160	348,312	121,471	7,734	0	0	7,808	223	1,530	506	0	209,040
<u>Cat 2 - Revenue Accounting</u>														
162		Message Processing	Alloc 36	8,507	6,154		0		1,963		390		0	0
163		OB&C - Expense	Alloc 38	177,717	53,003		0		31,179		31,179		0	62,356
164		Future Use												
165		Future Use												
166		Future Use												
167		Carrier Access Billing	Alloc 44	21,438	10,718		0		5,360		5,360			0
168		Subscriber Line Charge	Alloc 29	9,354	9,354		0		0		0			0
169		Total Category 2	L162-168	217,016	79,229	0	0	0	38,502	0	36,929	0	0	62,356
170		Subtotal Categories 1 & 2	L161,169	565,328	200,700	7,734	0	0	46,310	223	38,459	506	0	271,396

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Category 3 - Other Commercial</u>														
171		Telcom Relay Service	Alloc 45	65,930	65,930		0		0		0			0
172		Other	L170	0	0	0	0	0	0	0	0	0	0	0
173		Total Commercial Operations	L170-172	631,258	266,630	7,734	0	0	46,310	223	38,459	506	0	271,396
174		Total Customer Operations	L144-146,151,173	2,312,855	939,905	7,734	0	0	167,704	223	39,424	316,762	0	841,103
175		Total Big Three Expenses	L123,126-127,130,174 (less L119)	6,840,279	1,835,159	1,361,729	0	0	669,425	223	47,951	316,762	303	2,608,727
<u>Corporate Operations Expenses</u>														
176	6710	Executive & Planning	L175	0	0	0	0	0	0	0	0	0	0	0
177	6720	General & Administrative												
177		Other Direct	Alloc 46	52,983	52,983	0	0	0	0	0	0	0	0	0
178		Direct to EAS	Alloc 31	0									0	0
179		Other	L175	3,617,313	970,479	720,117	0	0	354,009	118	25,358	167,512	160	1,379,560
180		Total 6720	L177-179	3,670,296	1,023,462	720,117	0	0	354,009	118	25,358	167,512	160	1,379,560
181		Total Corporate Operations	L176,180	3,670,296	1,023,462	720,117	0	0	354,009	118	25,358	167,512	160	1,379,560
182		Total Operating Expenses	L128,143,174,181	18,516,207	4,684,579	4,408,397	0	0	1,801,461	341	422,371	484,274	832	6,713,952
<u>Operating Taxes</u>														
183	183	7100	Other Operating	0	0	0	0	0	0	0	0	0	0	0
184	7240	Ad Valorem Taxes - Allocated	L15	1,252,870	248,345	375,568	0	0	138,466	0	2,353	0	83	488,055
185	7240	Ad Valorem Taxes - Direct	Alloc 40	14,519	14,519	0	0	0	0	0	0	0	0	0
186		Total 7240	L183-185	1,267,389	262,864	375,568	0	0	138,466	0	2,353	0	83	488,055
187	7370	Special Charges	L181	0	0	0	0	0	0	0	0	0	0	0
188		Total Operating Exp & Taxes	L182,186,187	19,783,596	4,947,443	4,783,965	0	0	1,939,927	341	424,724	484,274	915	7,202,007
189		Total Operating Exp & Taxes (Less Depreciation)	L188 Less 138-142	13,554,717	3,878,358	2,713,159	0	0	1,256,189	341	413,106	484,274	602	4,808,688

Plant Date: Average 12/31/2015
Expense Date: 12 Mo. Ending 12/31/2015

Bluffton Telephone Company
Study No.: 240512

Attachment #6 - Form 23

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Tax Adjustments</u>														
190	7210	Investment Tax Credits	L15	0	0	0	0	0	0	0	0	0	0	0
191		TRA-86 Amortization	L15											
192		Total	L190-191	0	0	0	0	0	0	0	0	0	0	0
193	7340	AFUDC	L17	0	0	0	0	0	0	0	0	0	0	0
194		FIT Adjustments - Addbacks	L15	0	0	0	0	0	0	0	0	0	0	0
195		FIT Adjustments - Deductions	L15	0	0	0	0	0	0	0	0	0	0	0
196		Total FIT Adjustments	L194-195	0	0	0	0	0	0	0	0	0	0	0
197		SIT Adjustments - Addbacks	L15	0	0	0	0	0	0	0	0	0	0	0
198		SIT Adjustments - Deductions	L15	0	0	0	0	0	0	0	0	0	0	0
199		Total SIT Adjustments	L197-198	0	0	0	0	0	0	0	0	0	0	0
200	7500	Fixed Charges	L41	0	0	0	0	0	0	0	0	0	0	0
201	7540	Interest On Customer Dep	L41	2,782	483	816	0	0	330	0	6	0	0	1,147
<u>Rent Revenues Account 5240</u>														
202	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
203	2210	COE - Switching	L4	0	0		0		0		0		0	0
204	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
205	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
206	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
207	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
208		Total 5240	L202-207	0	0	0	0	0	0	0	0	0	0	0
209		Total Operating Exp & Taxes (Including 7540 / Net of 5240)	L188+201 Less 208	19,786,378	4,947,926	4,784,781	0	0	1,940,257	341	424,730	484,274	915	7,203,154

Plant Date: Average 12/31/2015
Expense Date: 12 Mo. Ending 12/31/2015

Bluffton Telephone Company
Study No.: 240512

Attachment #6 - Form 12

LOOPS / CIRCUITS

	Total Company	Message	Interstate InterLATA P/L	Interstate IntraLATA P/L	Intrastate InterLATA P/L	Intrastate IntraLATA P/L	Local P/L	Total P/L
1 Loops	16,313	16,279	12	0	0	0	22	34
2 Circuits	22	0	6	0	0	0	16	22
3 Circuit Miles	839.46	0.00	303.82	0.00	0.00	0.00	535.64	839.46
4 Wideband Channels	418	0	358	0	0	0	60	418
5 STP Circuit Miles	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6 Percent of STP Circuit Miles to Total								

COMMERCIAL ALLOCATORS

	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
7 Billed Messages	193,772	140,167		0		44,724		8,881		0	0
8 Other Units	0	0		0		0		0		0	0
9 Information Units	0	0		0		0		0		0	0
10 Future Use											
11 TWX Connections	0	0	0	0	0	0	0	0	0	0	0
12 TWX Minutes of Use	0	0	0	0	0	0	0	0	0	0	0
13 Foreign Directory Cost	0	0		0		0		0		0	
14 Marketing Billing	602,997	241,427	0	0	0	43,530	0	346	113,405	0	204,289
15 OB&C Expense	177,717	53,003		0		31,179		31,179		0	62,356

FIXED CHARGES / TAXES

	Total Company
16 Account 7210 - Amort of Inv Tax Credit	0
17 Account 7340 - AFUDC	0
18 Account 7500 - Fixed Charges	0
19 Account 7540 - Interest on Customer Deposits	2,782
20 FIT Adjustment - Addbacks	0
21 FIT Adjustment - Deducts	0
22 SIT Adjustment - Addbacks	0
23 SIT Adjustment - Deducts	0
24 Account 7100	0

MISCELLANEOUS DATA

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

TRAFFIC FACTORS

	Interstate InterLATA	Interstate IntraLATA	State InterLATA	State IntraLATA	EAS	Local	Total
1 Tandem Switching Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
2 Weighted Dem	0.811540	0.000000	0.017753	0.000302	0.000000	0.170406	1.000000
3 Wideband Exch Line xDSL Circuit Factor	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
4 Exchange Trunk Toll Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
5 Subscriber Plant Factor	0.250000	0.000000	0.169365	0.002878	0.000000	0.577757	1.000000
6 Conversation Minute Factor	0.770271	0.000000	0.184066	0.003128	0.042535		1.000000
7 Conversation Minute Miles Factor	0.770271	0.000000	0.184066	0.003128	0.042535		1.000000
8 Host Remote Factor	0.316233	0.000000	0.075568	0.001284	0.000000	0.606915	1.000000
9 Subscriber Line Usage Factor	0.282741	0.000000	0.067564	0.001148	0.000000	0.648547	1.000000
10 Exchange Trunk Special Factor	1.000000	0.000000	0.000000	0.000000		0.000000	1.000000
11 Equal Access Factor	0.807128	0.000000	0.192872	0.000000	0		1.000000
12 Coinless Pay MOU Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
13 IOT Category 2 Factor			0.000000	0.000000	0.000000	1.000000	1.000000
14 Wideband Conversation Minute Miles	0.000000	0.000000	0.000000	0.000000	0.000000		0.000000
15 Carrier Access Billing Factor	0.500000	0.000000	0.250000	0.250000			1.000000
16 Service Observing BD Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

BLUFFTON TELEPHONE COMPANY
SUMMARY OF ANNUAL INTERSTATE ACCESS SERVICE REVENUES
JULY 1, 2016 INTERSTATE TARIFF FILING

1. Projected Special Access Service Revenue (Per Tab 2 Excel Column F - Bottom of Spreadsheet)	\$979,034
2. Total Annual Interstate Special Access Revenue Requirement (Per Attachment 1 Special Access Column Line 30) (Excludes DSL as this is Non-Tariff)	\$979,030
3. Variance (Line 2 - Line 1) Due to rounding	(\$4)
4. Increase (Decrease) in Special Access Revenue as of Result of New Rates and Demand (Per Tab 2 Excel Column G - Bottom of Spreadsheet)	\$23,660

**BLUFFTON TELEPHONE COMPANY
SPECIAL ACCESS SERVICE REVENUE
JULY 1, 2016 INTERSTATE TARIFF FILING**

<u>ELEMENT</u>	<u>PROPOSED DEMAND *</u>	<u>CURRENT RATE</u>	<u>CURRENT BILLING AMOUNT</u>	<u>PROPOSED RATE</u>	<u>PROPOSED BILLING AMOUNT</u>	<u>REVENUE DIFFERENTIAL</u>
SPECIAL VOICE CHANNEL TERM.-FOUR WIRE	24.00	\$48.51	\$1,164.24	\$49.71	\$1,193.04	\$28.80
SPECIAL VOICE CHANNEL MILEAGE FACILITY	32.00	\$2.16	\$69.12	\$2.21	\$70.72	\$1.60
SPECIAL VOICE CHANNEL MILEAGE TERMINATION	24.00	\$21.71	\$521.04	\$22.25	\$534.00	\$12.96
SPECIAL VOICE SELECTIVE SIGNALING	24.00	\$4.55	\$109.20	\$4.66	\$111.84	\$2.64
SPL DIGITAL DATA CHAN TERM 56.0 KBPS MO.	12.00	\$55.95	\$671.40	\$57.34	\$688.08	\$16.68
SPL DIGITAL DATA CHAN TERM 64.0 KBPS MO.	36.00	\$55.95	\$2,014.20	\$57.34	\$2,064.24	\$50.04
SPL DIG DATA CHAN MILE FACILITY 9.6 KBPS MO.	2.00	\$1.83	\$3.65	\$1.87	\$3.74	\$0.09
SPL DIG DATA CHAN MILE FACILITY 56.0 KBPS MO.	18.00	\$2.91	\$52.38	\$2.98	\$53.64	\$1.26
SPL DIG DATA CHAN MILE FACILITY 64.0 KBPS MO.	16.00	\$2.91	\$46.56	\$2.98	\$47.68	\$1.12
SPL DIG DATA CHAN MILEAGE TERM 9.6 KBPS MO.	0.00	\$20.62	\$0.00	\$0.00	\$0.00	\$0.00
SPL DIG DATA CHAN MILEAGE TERM 56.0 KBPS MO.	12.00	\$29.20	\$350.40	\$29.92	\$359.04	\$8.64
SPL DIG DATA CHAN MILEAGE TERM 64.0 KBPS MO.	36.00	\$29.20	\$1,051.20	\$29.92	\$1,077.12	\$25.92
SPL HIGH CAP CHAN TERM 1.544 MBPS MO.	3,092.00	\$129.82	\$401,403.44	\$133.03	\$411,328.76	\$9,925.32
SPL HIGH CAP CHAN MILE FACILITY 1.544 MBPS MO.	2,240.00	\$14.06	\$31,494.40	\$14.41	\$32,278.40	\$784.00
SPL HIGH CAP CHAN MILE TERM 1.544 MBPS MO.	3,050.00	\$69.29	\$211,334.50	\$71.01	\$216,580.50	\$5,246.00
SPL HIGH CAP CHAN TERM 44.736 MBPS MO.	72.00	\$1,505.88	\$108,423.36	\$1,543.17	\$111,108.24	\$2,684.88
SPL HIGH CAP CHAN MILE FACILITY 44.736 MBPS MO.	54.00	\$85.56	\$4,620.24	\$87.68	\$4,734.72	\$114.48
SPL HIGH CAP CHAN MILE TERM 44.736 MBPS MO.	72.00	\$385.97	\$27,789.84	\$395.53	\$28,478.16	\$688.32
SPL HIGH CAP CHAN TERM 155.52 MBPS MO.	24.00	\$2,853.41	\$68,481.84	\$2,924.06	\$70,177.44	\$1,695.60
SPL HIGH CAP CHAN MILE FACILITY 155.52 MBPS MO.	10.20	\$166.45	\$1,697.79	\$170.57	\$1,739.81	\$42.02
SPL HIGH CAP CHAN MILE TERM 155.52 MBPS MO.	24.48	\$760.91	\$18,627.08	\$779.75	\$19,088.28	\$461.20
SPL HIGH CAP CHAN TERM 622.08 MBPS MO.	12.24	\$4,280.12	\$52,388.67	\$4,386.10	\$53,685.86	\$1,297.20
SPL HIGH CAP CHAN MILE FACILITY 622.08 MBPS MO.	12.00	\$209.25	\$2,511.00	\$214.43	\$2,573.16	\$62.16
SPL HIGH CAP CHAN MILE TERM 622.08 MBPS MO.	12.00	\$1,712.40	\$20,548.80	\$1,754.80	\$21,057.60	\$508.80
TOTAL SPECIAL ACCESS REVENUE			\$955,374.35		\$979,034.08	\$23,659.73