

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

Home Telephone ILEC, LLC
Study No.: 240527

Attachment #1 - Form 1

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

	Source	Common Line	Local Switching	Traffic Sensitive Information	Transport	Special Access	WBI	Total Access	Total Company
1. Plant in Service	Part 69, Form 1, Ln 18	19,582,103	1,989,129	0	623,782	8,737,442	14,025,818	44,958,274	112,061,842
2. Plant Under Construction	Part 69, Form 1, Ln 20	420,542	42,718	0	13,396	187,643	301,215	965,514	2,406,613
3. Net Investment	Part 69, Form 2, Ln 43	3,575,318	338,025	0	175,573	2,071,575	4,292,119	10,452,610	23,470,814
4. Rate of Return	11.25 % Authorized	0.1100000	0.1100000	0.1125000	0.1100000	0.1100000	0.1100000		
5. Return	(Line 3 x 4)	393,285	37,183	0	19,313	227,873	472,133	1,149,787	
6. AFUDC	Part 69, Form 10, Ln 192	0	0	0	0	0	0	0	0
7. Net Return	(Lines 5 - 6)	393,285	37,183	0	19,313	227,873	472,133	1,149,787	
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)	393,285	37,183	0	19,313	227,873	472,133	1,149,787	
12. Federal Income Tax @ 51.51515%		202,601	19,155	0	9,949	117,389	243,220	592,315	
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)	595,886	56,338	0	29,262	345,262	715,353	1,742,102	
15. State Income Tax @ 5.23160%		31,174	2,947	0	1,531	18,063	37,424	91,140	
16. Return + FIT + SIT	(Lines 5-9+12+15-6)	627,060	59,285	0	30,793	363,325	752,777	1,833,242	
17. Expenses and Taxes	Part 69, Form 10, Ln 208	3,680,257	787,348	1,667	118,035	1,509,190	2,527,181	8,623,678	23,654,780
18. Subtotal	(Lines 16+17)	4,307,317	846,633	1,667	148,828	1,872,515	3,279,958	10,456,920	
19. Gross Receipts Tax @ 0.00000%		0	0	0	0	0	0	0	
20. Subtotal	(Line 18+19)	4,307,317	846,633	1,667	148,828	1,872,515	3,279,958	10,456,918	
21. Psc Fee @ 0.00000%		0	0	0	0	0	0	0	
22. Total Revenue Requirement	(Lines 16+17+19+21)	4,307,317	846,633	1,667	148,828	1,872,515	3,279,958	10,456,918	

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

Home Telephone ILEC, LLC
Study No.: 240527

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)	4,307,317	846,633	1,667	148,828	1,872,515	3,279,958	10,456,918	
23. No longer applicable									
24. Total Revenue Requirement Subject to MAG Adjustments (Line 22 + Line 23)		4,307,317	846,633	1,667	148,828	1,872,515	3,279,958	10,456,918	
25. Adjustment for Line Port Re-allocation	Frozen Amt	168,306	(168,306)					0	
26. No longer applicable								0	
27. TIC Revenues for 12 Months Ending 6/30/01					(20,853)			(20,853)	
28. Subtotal		4,475,623	678,327	1,667	127,975	1,872,515	3,279,958	10,436,065	
29. Frozen TIC Revenue		12,154	1,035	7	712	3,171	3,774	20,853	
30. Total Revised Revenue Requirement With MAG Adjustments (Line 22 + 25 + 27 +29)		4,487,777	679,362	1,674	128,687	1,875,686	3,283,732	10,456,918	
31. Total Annual Expense Adjustment for DME (Line 25 + 27 +29)		180,460	-----	(187,405)	-----	3,171	3,774		
32. Total Monthly Expense Adjustment for DME (Line 31 / 12)		15,038		(15,617)		264	315		

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	309,301	134,720	0	13,685	0	4,291	60,111		0	96,494
2		General Support	L10	5,663,877	2,466,968	0	250,592	0	78,585	1,100,749		0	1,766,983
2a		General Purpose Computer	L180a	1,273,462	494,476	0	50,228	0	15,751	220,633	138,203	0	354,171
3	2110	Land & General Support	L1-2	7,246,640	3,096,164	0	314,505	0	98,627	1,381,493	138,203	0	2,217,648
4	2210	COE - Switching	L48	1,673,817			1,673,817		0			0	0
5	2220	COE - Operator Systems	L53	0			0	0	0			0	0
6	2230	COE - Transmission	L63	18,644,389	3,326,992		0	0	414,342	3,861,974		0	11,041,081
7		Total COE	L4-6	20,318,206	3,326,992		1,673,817	0	414,342	3,861,974		0	11,041,081
8	2310	Information Orig/Term	L69	0	0	0							
9	2410	Cable & Wire Facilities	L76	17,513,387	13,151,001		0	0	110,560	3,490,429		0	761,397
10		Total COE, IOT & C&WF	L7-9	37,831,593	16,477,993	0	1,673,817	0	524,902	7,352,403		0	11,802,478
11		COE, IOT & C&WF (excl CL,B&C,IX)	L10 Less CL,B&C,IX	21,353,600			1,673,817	0	524,902	7,352,403			11,802,478
12		Total GSF, COE, IOT, C&WF	L3,10	45,078,233	19,574,157	0	1,988,322	0	623,529	8,733,896	138,203	0	14,020,126
13		GSF, COE, IOT, C&WF (CL, LS, TR only)	L12 Less Inf, Spl, B&C, IX	22,186,008	19,574,157	0	1,988,322		623,529				
14	2680	Capital Leases	L83	0	0	0	0	0	0	0	0	0	0
15	2680	Leasehold Improvements	L12	0	0	0	0	0	0	0	0	0	0
16	2680	Amortizable Tangibles	L14-15	0	0	0	0	0	0	0	0	0	0
17	2690	Intangibles	L12	18,300	7,946	0	807	0	253	3,546	56	0	5,692
18	2001	Plant In Service	L3,10,16,17	45,096,533	19,582,103	0	1,989,129	0	623,782	8,737,442	138,259	0	14,025,818
19	2002	Prop Held For Future Use	L18	0	0	0	0	0	0	0	0	0	0
20	2003	Plant Under Construction	L18	968,483	420,542	0	42,718	0	13,396	187,643	2,969	0	301,215
21	2005	Plant Acquisition Adjustment	L18	0	0	0	0	0	0	0	0	0	0
22	1220	Material & Supplies	L12	613,752	266,506	0	27,072	0	8,490	118,914	1,882	0	190,888
23	1402	Class B RTB Stock	L12	0	0	0	0	0	0	0	0	0	0
24	1410	Other Noncurrent Assets	L12	0	0	0	0	0	0	0	0	0	0
25	1438	Deferred Maint & Retirements	L90	0	0	0	0	0	0	0	0	0	0
26	1439	Def Non-Capital Equal Access	Direct	0			0						
27	1500	Other Jurisdictional Assets	L12	0	0	0	0	0	0	0	0	0	0

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access			Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information	Transport				
28	CWC	Cash Working Capital	L12	261,094	113,375	0	11,516	0	3,611	50,587	800	0	81,205
28a		CWC Disallowed for Corporate Cap	Input 13	(3,541)	(3,541)	0							
29	3100	Depreciation Reserve	L97	36,044,314	16,624,963	0	1,714,254	0	468,014	6,943,275	114,797	0	10,179,011
30	3200	Res - Prop Held for Future Use	L12	0	0	0	0	0	0	0	0	0	0
31	3410	Res - Capital Leases	L14	0	0	0	0	0	0	0	0	0	0
32	3420	Res - Leasehold Improvements	L15	0	0	0	0	0	0	0	0	0	0
33	3400	Res - Tangible Assets	L31-32	0	0	0	0	0	0	0	0	0	0
34	3500	Res - Intangible	L12	0	0	0	0	0	0	0	0	0	0
35	3600	Res - Plant Acquisiton Adj	L21	0	0	0	0	0	0	0	0	0	0
36		Total Reserves	L29,30,33-35	36,044,314	16,624,963	0	1,714,254	0	468,014	6,943,275	114,797	0	10,179,011
37	4040	Customer Deposits	L12	0	0	0	0	0	0	0	0	0	0
38	4100	Current Deferred Op Taxes	L104	0	0	0	0	0	0	0	0	0	0
39	4310	Other Long Term Liabilities	L12	161,290	70,037	0	7,114	0	2,231	31,250	494	0	50,164
40	4340	Non-Current Def Oper Taxes	L111	250,262	108,667	0	11,042	0	3,461	48,486	774	0	77,832
41	4360	Other Deferred Credits	L12	0	0	0	0	0	0	0	0	0	0
42	4370	Oth Juris Liab & Def Credits	L12	0	0	0	0	0	0	0	0	0	0
43		Net Investment	L18-28a Less L36-42	10,480,455	3,575,318	0	338,025	0	175,573	2,071,575	27,845	0	4,292,119

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access			Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information	Transport				
44		Total 2001 Less Associated Res	L18-22, 27 Less 36, 38, 40-42	10,384,192	3,535,521	0	333,623	0	174,193	2,052,238	27,539	0	4,261,078
<u>Central Office Switching - Acct 2210</u>													
45	2210	Cat 2 - Tandem Switching	Alloc 1	0			0		0			0	0
46	2210	Cat 3 - Local Switching	Direct	1,673,817			1,673,817						
47	2210	Cat 5 - Equal Access	Direct	0			0						
48		Total 2210	L45-47	1,673,817			1,673,817		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	1,673,817			1,673,817	0	0			0	0
<u>Central Office Transmission - Acct 2230</u>													
55	2230	Cat 4.11 - Wdbd Exch Ln xDSL Cir	Direct	11,041,081					0	0		0	11,041,081
56	2230	Cat 4.122 - Exch Trunk Toll	L71	0					0				
57	2230	Cat 4.123 - Exch Trunk Spl	L72	0						0			
58	2230	Cat 4.13 - Exch Ln Circuit	L70	3,356,146	3,326,992					29,154			
59	2230	Cat 4.21 - IX Cct - Other Co	Direct	0								0	
60	2230	Cat 4.22 - IX Cct - Wdbd	L73	3,821,651					0	3,821,651			
61	2230	Cat 4.23 - IX Cct - Other	Alloc 2	392,247			0	0	381,078	11,169		0	0
62	2230	Cat 4.3 - Host / Remote	L75	33,264					33,264				

PART 69

Ln	Acct	Description	Allocation	Total	Common Line		Switched Access			Special	B&C	IX	WBI
				Interstate	BFP	Pay / Other	Local Sw	Information	Transport	Access			
63		Total 2230	L55-62	18,644,389	3,326,992		0	0	414,342	3,861,974		0	11,041,081
<u>Information Origination / Termination - Acct 2310</u>													
64	2351	Cat 1 - Pub Tel (Less Coinless)	Direct	0		0							
65	2351	Cat 1 - Pub Tel (Coinless)	Direct	0		0							
66	2362	Cat 1 - Other Terminal Equip	Per CFR Part 69.303	0		0							
67		Total Category 1	L64-66	0		0							
68		Cat 2 - Customer Premise Equip	Direct	0	0								
69		Total 2310	L67-68	0	0	0				0			

Cable and Wire Facilities - Acct 2410

70	2410	Cat 1 - Exch Ln CWF	Direct	13,266,242	13,151,001					115,241			
71	2410	Cat 2.2 - Exch Trk CWF - Toll	Direct	0				0					
72	2410	Cat 2.3 - Exch Trk CWF - Spl	Direct	761,397						0		0	761,397
73	2410	Cat 2.4 - Exch Trk CWF - Wb	Direct	3,368,047				0		3,368,047			
74	2410	Cat 3 - IX C&WF	Alloc 3	114,766			0	0	107,625	7,141		0	0
75	2410	Cat 4 - Host / Remote C&WF	Direct	2,935					2,935				

PART 69

Ln	Acct	Description	Allocation	Total	Common Line		Switched Access			Special	B&C	IX	WBI
				Interstate	BFP	Pay / Other	Local Sw	Information	Transport	Access			
76		Total 2410	L70-75	17,513,387	13,151,001		0	0	110,560	3,490,429		0	761,397
<u>Tangible Assets - Capital Leases - Acct 2680</u>													
77	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0
78	2210	COE - Switching	L4	0			0		0			0	0
79	2220	COE - Operator Systems	L5	0			0	0	0			0	0
80	2230	COE - Transmission	L6	0	0		0	0	0	0		0	0
81	2310	Information Orig /Term	L8	0	0	0							
82	2410	Cable & Wire Facilities	L9	0	0		0	0	0	0		0	0
83		Total 2681	L77-82	0	0	0	0	0	0	0	0	0	0
<u>Deferred Maint & Retirements Acct 1438</u>													
84	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0
85	2210	COE - Switching	L4	0			0		0			0	0
86	2220	COE - Operator Systems	L5	0			0	0	0			0	0
87	2230	COE - Transmission	L6	0	0		0	0	0	0		0	0
88	2310	Information Orig /Term	L8	0	0	0							
89	2410	Cable & Wire Facilities	L9	0	0		0	0	0	0		0	0
90		Total 1438	L84-89	0	0	0	0	0	0	0	0	0	0
<u>Accumulated Depreciation - Acct 3100</u>													
91	2110	General Support Facilities	L2+L2a	5,762,412	2,459,886	0	249,872	0	78,359	1,097,589	114,797	0	1,761,909
92	2210	COE - Switching	L4	1,464,382			1,464,382		0			0	0
93	2220	COE - Operator Systems	L5	0			0	0	0			0	0
94	2230	COE - Transmission	L6	13,056,351	2,329,836		0	0	290,157	2,704,475		0	7,731,883
95	2310	Information Orig /Term	L8	0	0	0							
96	2410	Cable & Wire Facilities	L9	15,761,169	11,835,241		0	0	99,498	3,141,211		0	685,219

PART 69

Ln	Acct	Description	Allocation	Total	Common Line		Switched Access			Special	B&C	IX	WBI
				Interstate	BFP	Pay / Other	Local Sw	Information	Transport	Access			
97		Total 3100	L91-96	36,044,314	16,624,963	0	1,714,254	0	468,014	6,943,275	114,797	0	10,179,011
<u>Net Current Deferred Operating Income Taxes - Acct 4100</u>													
98	2110	General Support Facilities	L2+L2a	0	0	0	0	0	0	0	0	0	0
99	2210	COE - Switching	L4	0			0		0			0	0
100	2220	COE - Operator Systems	L5	0			0	0	0			0	0
101	2230	COE - Transmission	L6	0	0		0	0	0	0		0	0
102	2310	Information Orig /Term	L8	0	0	0							
103	2410	Cable & Wire Facilities	L9	0	0		0	0	0	0		0	0
104		Total 4100	L98-103	0	0	0	0	0	0	0	0	0	0
<u>Net Noncurrent Deferred Operating Income Taxes - Acct 4340</u>													
105	2110	General Support Facilities	L2+L2a	38,861	16,590	0	1,685	0	528	7,402	774	0	11,882
106	2210	COE - Switching	L4	9,357			9,357		0			0	0
107	2220	COE - Operator Systems	L5	0			0	0	0			0	0
108	2230	COE - Transmission	L6	104,180	18,590		0	0	2,315	21,580		0	61,695
109	2310	Information Orig /Term	L8	0	0	0							
110	2410	Cable & Wire Facilities	L9	97,864	73,487		0	0	618	19,504		0	4,255
111		Total 4340	L105-110	250,262	108,667	0	11,042	0	3,461	48,486	774	0	77,832
<u>Plant Specific Expenses</u>													
112	6110	Network Support	L12	(63,985)	(27,785)	0	(2,822)	0	(885)	(12,397)	(196)	0	(19,900)
113	6120	General Support	L3	1,235,788	527,997	0	53,633	0	16,819	235,590	23,568	0	378,181
114	6210	COE - Switching - Equal Access	Direct	0			0						
115	6210	COE - Switching - All Other	Alloc 6	410,143			410,143		0			0	0
116	6220	COE - Operator Systems	L5	0			0	0	0			0	0
117	6230	COE - Transmission	L6	721,162	128,687		0	0	16,027	149,381		0	427,067
118		Total COE	L114-117	1,131,305	128,687		410,143	0	16,027	149,381		0	427,067
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	413,448	310,463		0	0	2,610	82,400		0	17,975

PART 69

Ln	Acct	Description	Allocation	Total	Common Line		Switched Access			Special	B&C	IX	WBI
				Interstate	BFP	Pay / Other	Local Sw	Information	Transport	Access			
123		Total Plant Specific	L112,113,118,121-122	2,716,556	939,362	0	460,954	0	34,571	454,974	23,372	0	803,323
<u>Plant Non-Specific Expenses</u>													
124	6510	Other Prop Plant & Equip	L10	84,838	36,952	0	3,754	0	1,177	16,488		0	26,467
125	6530	Network Operations	L10	921,013	401,158	0	40,749	0	12,779	178,995		0	287,332
126	6540	Access	Direct	0								0	
126a	6540	Universal Service Assignment	Direct	223,339	223,339								
	6561	<u>Depreciation</u>											
127		Dep - Support Assets	L3	495,787	211,644	0	21,499	0	6,742	94,434	9,877	0	151,591
128		Dep - COE Switching	L4	105,799			105,799		0			0	0
129		Dep - COE Operator	L5	0			0	0	0			0	0
130		Dep - COE Transmission	L6	1,384,917	247,131		0	0	30,778	286,870		0	820,138
131		Dep - IOT	L8	0	0	0				0			
132		Dep - Cable & Wire Facilities	L9	1,124,511	844,408		0	0	7,099	224,116		0	48,888
133		Total 6561	L127-132	3,111,014	1,303,183	0	127,298	0	44,619	605,420	9,877	0	1,020,617
134	6562	Dep - Prop Held for Future Use	L19	0	0	0	0	0	0	0	0	0	0
135	6563	Amort - Tangible Assets	L16	0	0	0	0	0	0	0	0	0	0
136	6564	Amort - Intangible Assets	L17	8,418	3,656	0	371	0	116	1,631	26	0	2,618
137	6565	Amort - Acquisition Adjust	L21	0	0	0	0	0	0	0	0	0	0
138		Total Plant Non-Specific	L124-137 Less L133	4,348,622	1,968,288	0	172,172	0	58,691	802,534	9,903	0	1,337,034

Customer Operations Expenses

139	6610	<u>Marketing</u>	L12	91,025	39,526	0	4,015	0	1,259	17,636	279	0	28,310
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>											

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information	Transport			
142		Published Directory Expense	Direct	1,261				1,261				
6623 Commercial Operations												
<u>Cat 1 - Local Business Office</u>												
End User Service Order Processing												
143		Presubscription	L13	162,583	143,443	0	14,571		4,569			
144		Message Tel	Direct	45,422						45,422		
145		Private Line	Direct	850						850		
146		Total	L143-145	208,855	143,443	0	14,571		4,569	46,272		
End User Payment and Collection												
147		Message Tel	Direct	131,686						131,686		
148		Private Line	Direct	0						0		
149		EUCL	Direct	77,377	77,377							
150		Total	L147-149	209,063	77,377					131,686		
End User Billing Inquiry												
151		Message Tel	Direct	620						620		
152		Private Line	Direct	0						0		
153		EUCL	Direct	398	398							
154		Total	L151-153	1,018	398					620		
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	47,777	42,152	0	4,282		1,343			
160		Private Line	Direct	15,472						15,471		
161		Billing & Collection	Direct	4,040						4,040		
162		Total	L159-161	67,288	42,152	0	4,282		1,343	15,471	4,040	
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										

PART 69

Ln	Acct	Description	Allocation	Total	Common Line		Switched Access			Special	B&C	IX	WBI
				Interstate	BFP	Pay / Other	Local Sw	Information	Transport	Access			
168		Total Category 1	L146,150,154,158,162,166	486,225	263,370	0	18,853		5,912	15,471	182,618		
		<u>Cat 2 - Revenue Accounting</u>											
169		Message Processing	Direct	44,119							44,119		
170		OB&C - Expense	Direct	135,902							135,902		
171		Future Use											
172		Future Use											
172		Carrier Access Billing	L11	68,722			5,387	0	1,689	23,662			37,984
174		Subscriber Line Charge	Direct	23,983	23,983								
175		Total Category 2	L169-174	272,726	23,983		5,387	0	1,689	23,662	180,021		37,984
176		Subtotal Customer Services	L140-142,168,175	760,212	287,353	0	24,240	1,261	7,601	39,133	362,639	0	37,984
		<u>Category 3 - Other Commercial</u>											
177		Total Category 3	L176	67,565	25,539	0	2,154	112	676	3,478	32,230	0	3,376
178		Total Customer Services	L176-177	827,777	312,892	0	26,394	1,373	8,277	42,611	394,869	0	41,360
179		Total Customer Operations	L139,178	918,802	352,418	0	30,409	1,373	9,536	60,247	395,148	0	69,670
180		Total Big Three Expenses	L123-126,179 (less L114)	4,864,548	1,953,229	0	535,866	1,373	58,063	710,704	418,520	0	1,186,792
180a		Total Big Three Expenses - Modified	L180 Less 112, 113, 139, 143, 158, 162, 166, 177	3,304,284	1,202,357	0	460,033	1,261	34,282	450,926	358,599	0	796,825
		<u>Corporate Operations Expenses</u>											
181	6710	Executive & Planning	L180	177,204	71,152	0	19,520	50	2,115	25,889	15,246	0	43,232
182	6720	General & Administrative	L180	866,161	347,785	0	95,414	244	10,338	126,545	74,520	0	211,315
182a		Disallowed Corp Operations Exp	L180	(86,155)	(86,155)	0							
183		Total Corporate Operations	L181-182	957,210	332,782	0	114,934	294	12,453	152,434	89,766	0	254,547
184		Total Operating Expenses	L123,138,179,183	8,941,189	3,592,850	0	778,469	1,667	115,251	1,470,189	518,189	0	2,464,574
		<u>Operating Taxes</u>											
185	7100	Other Operating Income Exp	L18	0	0	0	0	0	0	0	0	0	0
186	7240	Ad Valorem Taxes	L12	162,482	70,554	0	7,167	0	2,247	31,481	498	0	50,535
187	7370	Special Charges	L12	38,739	16,820	0	1,709	0	536	7,506	119	0	12,049

PART 69

Ln	Acct	Description	Allocation	Total	Common Line		Switched Access			Special	B&C	IX	WBI
				Interstate	BFP	Pay / Other	Local Sw	Information	Transport	Access			
188		Total Operating Exp & Taxes	L184-187	9,142,410	3,680,224	0	787,345	1,667	118,034	1,509,176	518,806	0	2,527,158
<u>Tax Adjustments</u>													
189	7210	Investment Tax Credits	L12	0	0	0	0	0	0	0	0	0	0
190		Future Use											
191		Total	L189-190	0	0	0	0	0	0	0	0	0	0
192	7340	AFUDC	L12	0	0	0	0	0	0	0	0	0	0
193		FIT Adjustments - Addbacks	L12	0	0	0	0	0	0	0	0	0	0
194		FIT Adjustments - Deductions	L12	0	0	0	0	0	0	0	0	0	0
195		Total FIT Adjustments	L193-194	0	0	0	0	0	0	0	0	0	0
196		SIT Adjustments - Addbacks	L12	0	0	0	0	0	0	0	0	0	0
197		SIT Adjustments - Deductions	L12	0	0	0	0	0	0	0	0	0	0
198		Total SIT Adjustments	L196-197	0	0	0	0	0	0	0	0	0	0
199	7500	Fixed Charges	L12	0	0	0	0	0	0	0	0	0	0
200	7540	Interest On Customer Dep	L12	74	33	0	3	0	1	14	0	0	23
<u>Rent Revenues Account 5240</u>													
201	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0
202	2210	COE - Switching	L4	0			0		0			0	0
203	2220	COE - Operator Systems	L5	0			0	0	0			0	0
204	2230	COE - Transmission	L6	0	0		0	0	0	0		0	0
205	2310	Information Orig /Term	L8	0	0	0							
206	2410	Cable & Wire Facilities	L9	0	0		0		0	0		0	0
207		Total 5240	L201-206	0	0	0	0	0	0	0	0	0	0
208		Total Operating Exp & Taxes	L188+200 Less 207	9,142,484	3,680,257	0	787,348	1,667	118,035	1,509,190	518,806	0	2,527,181

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PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
1	2111	Land	L10	768,591	152,696	156,605	0	0	98,748	2,449	20,681	5,498	7,729	324,185
2		General Support	L10	14,074,352	2,796,144	2,867,733	0	0	1,808,259	44,849	378,700	100,670	141,530	5,936,467
2a		General Purpose Computer	L10	3,164,469	628,683	644,779	0	0	406,568	10,084	85,147	22,635	31,821	1,334,752
3	2110	Land & General Support	L1-2	18,007,412	3,577,523	3,669,117	0	0	2,313,575	57,382	484,528	128,803	181,080	7,595,404
4	2210	COE - Switching	L45	5,032,416	1,673,817		0		253,744		82,572		0	3,022,283
5	2220	COE - Operator Systems	L50	0	0		0		0		0		0	0
6	2230	COE - Transmission	L60	30,777,170	3,741,334	14,903,055	0	0	2,537,356	159,235	533,628	315,301	740,395	7,846,866
7		Total COE	L4-6	35,809,586	5,415,151	14,903,055	0	0	2,791,100	159,235	616,200	315,301	740,395	10,869,149
8	2310	Information Orig /Term	L66	0	0		0		0		0		0	0
9	2410	Cable & Wire Facilities	L74	58,199,369	13,261,561	4,251,826	0	0	9,287,077	140,335	1,913,307	357,120	204,947	28,783,196
10		Total COE, IOT & C&WF	L7-9	94,008,955	18,676,712	19,154,881	0	0	12,078,177	299,570	2,529,507	672,421	945,342	39,652,345
11	2680	Capital Leases	L81	0	0	0	0	0	0	0	0	0	0	0
12	2680	Leasehold Improvements	L88	0	0	0	0	0	0	0	0	0	0	0
13	2680	Amortizable Tangibles	L11-12	0	0	0	0	0	0	0	0	0	0	0
14	2690	Intangibles	L40	45,475	9,034	9,266	0	0	5,843	145	1,224	325	457	19,181
15	2001	Plant In Service	L3, 10, 13, 14	112,061,842	22,263,269	22,833,264	0	0	14,397,595	357,097	3,015,259	801,549	1,126,879	47,266,930
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	2,406,613	478,121	490,362	0	0	309,199	7,669	64,755	17,214	24,201	1,015,092
18	2005	Plant Acquisition Adjustment	L15	0	0	0	0	0	0	0	0	0	0	0
19	1220	Material & Supplies	L9	2,039,580	464,748	149,004	0	0	325,463	4,918	67,051	12,515	7,182	1,008,699
20	1402	Class B RTB Stock	L15	0	0	0	0	0	0	0	0	0	0	0
21	1410	Other Noncurrent Assets	L175	0	0	0	0	0	0	0	0	0	0	0
22	1438	Deferred Maint & Retirements	L95	0	0	0	0	0	0	0	0	0	0	0
23	1439	Def Non-Capital Equal Access	Alloc 13	0	0		0		0		0		0	0
24	1500	Other Jurisdictional Assets	Alloc 19	0	0	0	0	0	0	0	0	0	0	0
25	CWC	Cash Working Capital	L189	686,402	152,450	108,644	0	0	78,543	1,745	23,476	5,667	5,326	310,551

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PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
26	3100	Depreciation Reserve	L102	92,651,185	18,863,903	17,180,411	0	0	12,196,483	283,433	2,553,100	644,612	846,920	40,082,323
27	3200	Res - Prop Held for Future Use	L16	0	0	0	0	0	0	0	0	0	0	0
28	3400	Res - Capital leases	L13	0	0	0	0	0	0	0	0	0	0	0
29	3400	Res - Leasehold Improvements	L13	0	0	0	0	0	0	0	0	0	0	0
30	3500	Res - Intangible	L14	0	0	0	0	0	0	0	0	0	0	0
31	3600	Res - Plant Acquisiton Adj	L15	0	0	0	0	0	0	0	0	0	0	0
32		Total Reserves	L 26-31	92,651,185	18,863,903	17,180,411	0	0	12,196,483	283,433	2,553,100	644,612	846,920	40,082,323
33	4040	Customer Deposits	L15	0	0	0	0	0	0	0	0	0	0	0
34	4100	Current Deferred Op Taxes	L109	0	0	0	0	0	0	0	0	0	0	0
35	4310	Other Long Term Liabilities	L175	450,546	93,963	67,327	0	0	51,091	1,092	16,746	3,959	3,292	213,076
36	4340	Non-Current Def Oper Taxes	L116	621,892	123,553	126,709	0	0	79,900	1,982	16,734	4,449	6,253	262,312
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	23,470,814	4,277,169	6,206,827	0	0	2,783,326	84,922	583,961	183,925	307,123	9,043,561
40		Total 2001 Less 2690	L 3, 10, 13	112,016,367	22,254,235	22,823,998	0	0	14,391,752	356,952	3,014,035	801,224	1,126,422	47,247,749
41		Total 2001 Less Associated Res	L15-19,24 Less L32,34 36-38	23,234,958	4,218,682	6,165,510	0	0	2,755,874	84,269	577,231	182,217	305,089	8,946,086

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Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Central Office Switching - Acct 2210</u>														
42	2210	Cat 2 - Tandem Switching	Alloc 2	0	0		0		0		0		0	0
43	2210	Cat 3 - Local Switching	Alloc 3	5,032,416	1,673,817		0		253,744		82,572		0	3,022,283
44	2210	Cat 5 - Equal Access	Alloc 13	0	0		0		0		0			0
45		Total 2210	L42-44	5,032,416	1,673,817		0		253,744		82,572		0	3,022,283
<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	11,041,081		11,041,081		0		0		0	0	0
52	2230	Cat 4.121 - Exch Trunk EAS	Alloc 5	23,645									23,645	0
53	2230	Cat 4.122 - Exch Trunk Toll	Alloc 6	0	0		0		0		0		0	0
54	2230	Cat 4.123 - Exch Trunk Spl	Alloc 7	0		0		0		0		0		0
55	2230	Cat 4.13 - Exch Ln Circuit	Alloc 8	13,364,455	3,326,992	29,154	0	0	2,335,881	0	480,471	27,332	0	7,164,625
56	2230	Cat 4.21 - IX Cct - Other Co	Alloc 9	0	0	0	0	0						0
57	2230	Cat 4.22 - IX Cct - Wdbd	Alloc 10	4,767,111		3,821,651	0	0	0	159,235	0	278,662	0	507,563
58	2230	Cat 4.23 - IX Cct - Other	Alloc 11	1,352,016	381,078	11,169	0	0	185,300	0	48,412	9,307	716,750	(0)
59	2230	Cat 4.3 - Host Remote	Alloc 12	228,862	33,264		0		16,175		4,745		0	174,678
60		Total 2230	L51-59	30,777,170	3,741,334	14,903,055	0	0	2,537,356	159,235	533,628	315,301	740,395	7,846,866

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Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>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	52,827,282	13,151,001	115,241	0	0	9,233,317	0	1,899,215	108,039	0	28,320,469
68	2410	Cat 2.1 - Exch Trk CWF - EAS	Alloc 5	2,520									2,520	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	761,397		761,397		0		0		0		0
71	2410	Cat 2.4 - Exch Trk CWF - Wb	Alloc 10	4,201,287	0	3,368,047	0	0	0	140,335	0	245,587	0	447,318
72	2410	Cat 3 - IX C&WF	Alloc 18	386,693	107,625	7,141	0	0	52,333	0	13,673	3,494	202,427	0
73	2410	Cat 4 - Host / Remote C&WF	Alloc 12	20,190	2,935		0		1,427		419		0	15,409
74		Total 2410	L67-73	58,199,369	13,261,561	4,251,826	0	0	9,287,077	140,335	1,913,307	357,120	204,947	28,783,196

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PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Tangible Assets - Capital Leases - Acct 2680</u>														
75	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
76	2210	COE - Switching	L4	0	0		0		0		0		0	0
77	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
78	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
79	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
80	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
81	Total	2681	L75-80	0	0	0	0	0	0	0	0	0	0	0
<u>Tangible Assets - Leasehold Improvements - Acct 2680</u>														
82	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
83	2210	COE - Switching	L4	0	0		0		0		0		0	0
84	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
85	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
86	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
87	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
88	Total	2682	L82-87	0	0	0	0	0	0	0	0	0	0	0
<u>Deferred Maint & Retirements Acct 1438</u>														
89	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
90	2210	COE - Switching	L4	0	0		0		0		0		0	0
91	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
92	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
93	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
94	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
95	Total	1438	L89-94	0	0	0	0	0	0	0	0	0	0	0

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Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Accumulated Depreciation - Acct 3100</u>														
96	2110	General Support Facilities	L3	14,319,207	2,844,789	2,917,623	0	0	1,839,718	45,629	385,289	102,422	143,992	6,039,745
97	2210	COE - Switching	L4	4,402,738	1,464,382		0		221,994		72,240		0	2,644,122
98	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
99	2230	COE - Transmission	L6	21,552,732	2,619,993	10,436,358	0	0	1,776,868	111,510	373,691	220,800	518,486	5,495,026
100	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
101	2410	Cable & Wire Facilities	L9	52,376,508	11,934,739	3,826,430	0	0	8,357,903	126,294	1,721,880	321,390	184,442	25,903,430
102	Total 3100		L96-101	92,651,185	18,863,903	17,180,411	0	0	12,196,483	283,433	2,553,100	644,612	846,920	40,082,323
<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	96,567	19,185	19,676	0	0	12,407	308	2,598	691	971	40,731
111	2210	COE - Switching	L4	28,133	9,357		0		1,419		462		0	16,895
112	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
113	2230	COE - Transmission	L6	171,975	20,906	83,274	0	0	14,178	890	2,982	1,762	4,137	43,846
114	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
115	2410	Cable & Wire Facilities	L9	325,217	74,105	23,759	0	0	51,896	784	10,692	1,996	1,145	160,840
116	Total 4340		L110-115	621,892	123,553	126,709	0	0	79,900	1,982	16,734	4,449	6,253	262,312

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

Home Telephone ILEC, LLC
Study No.: 240527

Attachment #3 - Form 19

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Plant Specific Expenses</u>														
117	6110	Network Support	L3	(159,000)	(31,588)	(32,397)	0	0	(20,428)	(507)	(4,278)	(1,137)	(1,599)	(67,066)
118	6120	General Support	L3	3,070,850	610,084	625,704	0	0	394,540	9,785	82,628	21,965	30,880	1,295,264
119	6210	COE - Switching - Eq. Access	Alloc 13	0	0		0		0		0			0
120	6210	COE - Switching - All Other	L7	722,851	109,310	300,833	0	0	56,341	3,214	12,439	6,365	14,946	219,403
121	6220	COE - Operator Systems	L7	0	0	0	0	0	0	0	0	0	0	0
122	6230	COE - Transmission	L7	1,271,003	192,202	528,960	0	0	99,066	5,652	21,871	11,191	26,279	385,782
123		Total COE	L119-122	1,993,854	301,512	829,793	0	0	155,407	8,866	34,310	17,556	41,225	605,185
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	1,373,945	313,073	100,375	0	0	219,245	3,313	45,169	8,431	4,838	679,501
128		Total Plant Specific	L117,118,123,126-127	6,279,649	1,193,081	1,523,475	0	0	748,764	21,457	157,829	46,815	75,344	2,512,884

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

Home Telephone ILEC, LLC
Study No.: 240527

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	210,815	41,883	42,955	0	0	27,085	672	5,672	1,508	2,120	88,920
130	6530	Network Operations	L10	2,288,655	454,686	466,327	0	0	294,044	7,293	61,581	16,370	23,014	965,340
131	6540	Access	Alloc 20	0	0	0	0	0	0	0	0	0	0	0
131a	6540	Universal Service Assignment	Alloc 35	223,339	223,339		0		0		0			
	6561	<u>Depreciation</u>												
132		Dep - Support Assets	L3	1,231,998	244,760	251,027	0	0	158,286	3,926	33,150	8,812	12,389	519,648
133		Dep - COE Switching	L4	318,089	105,799		0		16,039		5,219		0	191,032
134		Dep - COE Operator	L5	0	0		0		0		0		0	0
135		Dep - COE Transmission	L6	2,286,147	277,909	1,107,008	0	0	188,476	11,828	39,638	23,421	54,997	582,870
136		Dep - IOT	L8	0	0		0		0		0		0	0
137		Dep - Cable & Wire Facilities	L9	3,736,903	851,507	273,004	0	0	596,311	9,011	122,851	22,930	13,159	1,848,130
138		Total 6561	L132-137	7,573,137	1,479,975	1,631,039	0	0	959,112	24,765	200,858	55,163	80,545	3,141,680
139	6562	Dep - Prop Held for Fut Use	L15	0	0	0	0	0	0	0	0	0	0	0
140	6563	Amort - Tangible Assets	L13	0	0	0	0	0	0	0	0	0	0	0
141	6564	Amort - Intangible Assets	L14	20,919	4,156	4,262	0	0	2,688	67	563	150	210	8,823
142	6565	Amort - Acquisition Adjust	L15	0	0	0	0	0	0	0	0	0	0	0
143		Total Plant Non-Specific	L129-142 Less 138	10,316,865	2,204,039	2,144,583	0	0	1,282,929	32,797	268,674	73,191	105,889	4,204,763
<u>Customer Operations Expenses</u>														
144	6610	Marketing	Alloc 43	462,000	91,025	0	0	0	39,109	0	15,003	0	0	316,863
145	6621	Operator	L50	0	0		0		0		0		0	0
146		Outside Operator Services	Alloc 42	3,553	0		0		0		0		0	3,553
	6622	<u>Directory</u>												
147		Classified	Alloc 22	14,040										14,040
148		TWX	Alloc 23	0	0	0	0	0	0	0	0	0	0	0
149		Alpha	Alloc 24	9,360	1,261		0		613		180		0	7,307
150		Foreign	Alloc 25	0	0		0		0		0		0	0
151		Total 6622	L147-150	23,400	1,261	0	0	0	613	0	180	0	0	21,347

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

Home Telephone ILEC, LLC
Study No.: 240527

Attachment #3 - Form 21

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
6623 Commercial Operations														
<u>Cat 1 - Local Business Office</u>														
		End User service order processing												
152		Presubscription	Alloc 26	162,583	162,583									0
153		Directory Advertising	Alloc 27	850										849
154		All other	Alloc 28	970,408	45,422	850	0	0	16,132	850	40,327	850		865,976
155		End User payment & collection	Alloc 21	990,635	209,063	0	0	0	110,269	0	27,647	39,418		604,239
156		End User billing inquiry	Alloc 30	256,312	1,018	0	0	0	2,212	45	4,069	442		248,526
157		IXC service order processing	Alloc 32	0	0	0	0	0	0	0	0	0		0
158		IXC payment and collection	Alloc 33	127,152	51,817	15,472	0	0	56,682	2,549	633	0		(1)
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	2,507,939	469,903	16,322	0	0	185,295	3,444	72,676	40,710	0	1,719,589
<u>Cat 2 - Revenue Accounting</u>														
162		Message Processing	Alloc 36	116,399	44,119		0		64,091		8,188		0	1
163		OB&C - Expense	Alloc 38	455,671	135,902		0		79,942		79,942		0	159,885
164		Future Use												
165		Future Use												
166		Future Use												
167		Carrier Access Billing	Alloc 44	137,446	68,722		0		34,362		34,362			0
168		Subscriber Line Charge	Alloc 29	23,983	23,983		0		0		0			0
169		Total Category 2	L162-168	733,499	272,726	0	0	0	178,395	0	122,492	0	0	159,886
170		Subtotal Categories 1 & 2	L161,169	3,241,438	742,629	16,322	0	0	363,690	3,444	195,168	40,710	0	1,879,475

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

Home Telephone ILEC, LLC
Study No.: 240527

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	67,565	67,565		0		0		0			0
172		Other	L170	0	0	0	0	0	0	0	0	0	0	0
173		Total Commercial Operations	L170-172	3,309,003	810,194	16,322	0	0	363,690	3,444	195,168	40,710	0	1,879,475
174		Total Customer Operations	L144-146,151,173	3,797,956	902,480	16,322	0	0	403,412	3,444	210,351	40,710	0	2,221,238
175		Total Big Three Expenses	L123,126-127,130,174 (less L119)	9,454,410	1,971,751	1,412,817	0	0	1,072,108	22,916	351,411	83,067	69,077	4,471,264
<u>Corporate Operations Expenses</u>														
176	6710	Executive & Planning	L175	495,000	103,234	73,970	0	0	56,132	1,200	18,399	4,349	3,617	234,099
	6720	General & Administrative												
177		Other Direct	Alloc 46	78,267	78,267	0	0	0	0	0	0	0	0	0
178		Direct to EAS	Alloc 31	0									0	0
179		Other	L175	2,200,892	459,004	328,890	0	0	249,576	5,335	81,805	19,337	16,080	1,040,865
180		Total 6720	L177-179	2,279,159	537,271	328,890	0	0	249,576	5,335	81,805	19,337	16,080	1,040,865
181		Total Corporate Operations	L176,180	2,774,159	640,505	402,860	0	0	305,708	6,535	100,204	23,686	19,697	1,274,964
182		Total Operating Expenses	L128,143,174,181	23,168,629	4,940,105	4,087,240	0	0	2,740,813	64,233	737,058	184,402	200,930	10,213,849
<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	369,000	73,309	75,186	0	0	47,409	1,176	9,929	2,639	3,711	155,641
185	7240	Ad Valorem Taxes - Direct	Alloc 40	13,987	13,987	0	0	0	0	0	0	0	0	0
186		Total 7240	L184-185	382,987	87,296	75,186	0	0	47,409	1,176	9,929	2,639	3,711	155,641
187	7370	Special Charges	L181	103,000	23,781	14,958	0	0	11,350	243	3,720	879	731	47,338
188		Total Operating Exp & Taxes	L182,183,186,187	23,654,616	5,051,182	4,177,384	0	0	2,799,572	65,652	750,707	187,920	205,372	10,416,828
189		Total Operating Exp & Taxes (Less Depreciation)	L188 Less 138-142	16,060,560	3,567,051	2,542,083	0	0	1,837,772	40,820	549,286	132,607	124,617	7,266,325

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

Home Telephone ILEC, LLC
Study No.: 240527

Attachment #3 - Form 23

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Tax Adjustments</u>														
190	7210	Investment Tax Credits	L15	0	0	0	0	0	0	0	0	0	0	0
191		Future Use												
192		Total	L190-191	0	0	0	0	0	0	0	0	0	0	0
193	7340	AFUDC	L17	0	0	0	0	0	0	0	0	0	0	0
194		FIT Adjustments - Addbacks	L15	0	0	0	0	0	0	0	0	0	0	0
195		FIT Adjustments - Deductions	L15	0	0	0	0	0	0	0	0	0	0	0
196		Total FIT Adjustments	L194-195	0	0	0	0	0	0	0	0	0	0	0
197		SIT Adjustments - Addbacks	L15	0	0	0	0	0	0	0	0	0	0	0
198		SIT Adjustments - Deductions	L15	0	0	0	0	0	0	0	0	0	0	0
199		Total SIT Adjustments	L197-198	0	0	0	0	0	0	0	0	0	0	0
200	7500	Fixed Charges	L41	0	0	0	0	0	0	0	0	0	0	0
201	7540	Interest On Customer Dep	L41	164	30	44	0	0	19	1	4	1	2	63
<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	23,654,780	5,051,212	4,177,428	0	0	2,799,591	65,653	750,711	187,921	205,374	10,416,891

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	14,669	14,607	32	0	0	30	0	62
2 Circuits	2,179	2,146	18	0	0	15	0	33
3 Circuit Miles	30,082.50	29,255.12	555.56	0.00	0.00	271.82	0.00	827.38
4 Wideband Channels	479	0	384	0	16	28	51	479
5 STP Circuit Miles	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6 Percent of STP Circuit Miles to Total	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

COMMERCIAL ALLOCATORS

	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
7 Billed Messages	282,192	106,961		0		155,380		19,851		0	0
8 Other Units	0	0		0		0		0		0	0
9 Information Units	0	0		0		0		0		0	0
10 Future Use											
11 TWX Connections	0	0	0	0	0	0	0	0	0	0	0
12 TWX Minutes of Use	0	0	0	0	0	0	0	0	0	0	0
13 Foreign Directory Cost	0	0		0		0		0		0	
14 Marketing Billing	1,023,764	201,706	0	0	0	86,663	0	33,245	0	0	702,150
15 OB&C Expense	455,671	135,902		0		79,942		79,942		0	159,885

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	164
20 FIT Adjustment - Addbacks	0
21 FIT Adjustment - Deducts	0
22 SIT Adjustment - Addbacks	0
23 SIT Adjustment - Deducts	0
24 Account 7100	0 input as a negative number

MISCELLANEOUS DATA

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

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

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

Home Telephone ILEC, LLC
Study No.: 240527

Attachment #4 - Form 1

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

	Source	Common Line	Local Switching	Traffic Sensitive Information	Transport	Special Access	WBI	Total Access	Total Company
1. Plant in Service	Part 69, Form 1, Ln 18	17,312,461	1,737,075	0	542,095	6,955,358	11,478,880	38,025,869	97,137,605
2. Plant Under Construction	Part 69, Form 1, Ln 20	397,716	39,906	0	12,453	159,785	263,703	873,563	2,231,530
3. Net Investment	Part 69, Form 2, Ln 43	3,286,518	263,993	0	143,896	1,646,949	3,305,797	8,647,153	20,308,506
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)	369,733	29,699	0	16,188	185,282	371,902	972,804	
6. AFUDC	Part 69, Form 10, Ln 192	0	0	0	0	0	0	0	0
7. Net Return	(Lines 5 - 6)	369,733	29,699	0	16,188	185,282	371,902	972,804	
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)	369,733	29,699	0	16,188	185,282	371,902	972,804	
12. Federal Income Tax @ 51.51515%		190,469	15,299	0	8,339	95,448	191,586	501,141	
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)	560,202	44,998	0	24,527	280,730	563,488	1,473,945	
15. State Income Tax @ 5.23160%		29,308	2,354	0	1,283	14,687	29,479	77,111	
16. Return + FIT + SIT	(Lines 5-9+12+15-6)	589,510	47,352	0	25,810	295,417	592,967	1,551,056	
17. Expenses and Taxes	Part 69, Form 10, Ln 208	3,334,735	716,936	1,584	100,576	1,202,621	2,025,728	7,382,180	20,451,478
18. Subtotal	(Lines 16+17)	3,924,245	764,288	1,584	126,386	1,498,038	2,618,695	8,933,236	
19. Gross Receipts Tax @ 0.00000%		0	0	0	0	0	0	0	
20. Subtotal	(Line 18+19)	3,924,245	764,288	1,584	126,386	1,498,038	2,618,695	8,933,236	
21. Psc Fee @ 0.00000%		0	0	0	0	0	0	0	
22. Total Revenue Requirement	(Lines 16+17+19+21)	3,924,245	764,288	1,584	126,386	1,498,038	2,618,695	8,933,236	

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

Home Telephone ILEC, LLC
Study No.: 240527

Attachment #4 - Form 2

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

	Source	Common Line	Local Switching	Traffic Sensitive Information	Transport	Special Access	WBI	Total Access	Total Company
22. Total Revenue Requirement	(Lines16+17+19+21)	3,924,245	764,288	1,584	126,386	1,498,038	2,618,695	8,933,236	
23. No longer applicable									
24. Total Revenue Requirement Subject to MAG Adjustments (Line 22 + Line 23)		3,924,245	764,288	1,584	126,386	1,498,038	2,618,695	8,933,236	
25. Adjustment for Line Port Re-allocation	Frozen Amt	168,306	(168,306)					0	
26. No longer applicable								0	
27. TIC Revenues for 12 Months Ending 6/30/01					(20,853)			(20,853)	
28. Subtotal		4,092,551	595,982	1,584	105,533	1,498,038	2,618,695	8,912,383	
29. Frozen TIC Revenue		12,154	1,035	7	712	3,171	3,774	20,853	
30. Total Revised Revenue Requirement With MAG Adjustments (Line 22 + 25 + 27 +29)		4,104,705	597,017	1,591	106,245	1,501,209	2,622,469	8,933,236	
31. Total Annual Expense Adjustment for DME (Line 25 + 27 +29)		180,460	-----	(187,405)	-----	3,171	3,774		
32. Total Monthly Expense Adjustment for DME (Line 31 / 12)		15,038		(15,617)		264	315		

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	275,955	125,637	0	12,606	0	3,934	50,475		0	83,303
2		General Support	L10	4,631,146	2,108,474	0	211,557	0	66,021	847,089		0	1,398,005
2a		General Purpose Computer	L180a	967,079	394,397	0	39,572	0	12,350	158,450	100,809	0	261,501
3	2110	Land & General Support	L1-2	5,874,180	2,628,508	0	263,735	0	82,305	1,056,014	100,809	0	1,742,809
4	2210	COE - Switching	L48	1,468,383			1,468,383		0			0	0
5	2220	COE - Operator Systems	L53	0			0	0	0			0	0
6	2230	COE - Transmission	L63	15,266,245	2,819,401		0	0	344,918	3,175,992		0	8,925,934
7		Total COE	L4-6	16,734,628	2,819,401		1,468,383	0	344,918	3,175,992		0	8,925,934
8	2310	Information Orig/Term	L69	0	0	0							
9	2410	Cable & Wire Facilities	L76	15,409,356	11,815,148		0	0	113,325	2,703,503		0	777,380
10		Total COE, IOT & C&WF	L7-9	32,143,984	14,634,549	0	1,468,383	0	458,243	5,879,495		0	9,703,314
11		COE, IOT & C&WF (excl CL,B&C,IX)	L10 Less CL,B&C,IX	17,509,435			1,468,383	0	458,243	5,879,495			9,703,314
12		Total GSF, COE, IOT, C&WF	L3,10	38,018,164	17,263,057	0	1,732,118	0	540,548	6,935,509	100,809	0	11,446,123
13		GSF, COE, IOT, C&WF (CL, LS, TR only)	L12 Less Inf, Spl, B&C, IX	19,535,723	17,263,057	0	1,732,118		540,548				
14	2680	Capital Leases	L83	0	0	0	0	0	0	0	0	0	0
15	2680	Leasehold Improvements	L12	0	0	0	0	0	0	0	0	0	0
16	2680	Amortizable Tangibles	L14-15	0	0	0	0	0	0	0	0	0	0
17	2690	Intangibles	L12	108,803	49,404	0	4,957	0	1,547	19,849	289	0	32,757
18	2001	Plant In Service	L3,10,16,17	38,126,967	17,312,461	0	1,737,075	0	542,095	6,955,358	101,098	0	11,478,880
19	2002	Prop Held For Future Use	L18	0	0	0	0	0	0	0	0	0	0
20	2003	Plant Under Construction	L18	875,886	397,716	0	39,906	0	12,453	159,785	2,323	0	263,703
21	2005	Plant Acquisition Adjustment	L18	0	0	0	0	0	0	0	0	0	0
22	1220	Material & Supplies	L12	479,079	217,537	0	21,827	0	6,812	87,397	1,270	0	144,236
23	1402	Class B RTB Stock	L12	0	0	0	0	0	0	0	0	0	0
24	1410	Other Noncurrent Assets	L12	0	0	0	0	0	0	0	0	0	0
25	1438	Deferred Maint & Retirements	L90	0	0	0	0	0	0	0	0	0	0
26	1439	Def Non-Capital Equal Access	Direct	0			0						
27	1500	Other Jurisdictional Assets	L12	0	0	0	0	0	0	0	0	0	0

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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	230,674	104,742	0	10,510	0	3,280	42,081	612	0	69,449
28a		CWC Disallowed for Corporate Cap	Input 13	(1,565)	(1,565)	0							
29	3100	Depreciation Reserve	L97	30,473,872	14,485,051	0	1,519,297	0	412,622	5,493,478	84,931	0	8,478,493
30	3200	Res - Prop Held for Future Use	L12	0	0	0	0	0	0	0	0	0	0
31	3410	Res - Capital Leases	L14	0	0	0	0	0	0	0	0	0	0
32	3420	Res - Leasehold Improvements	L15	0	0	0	0	0	0	0	0	0	0
33	3400	Res - Tangible Assets	L31-32	0	0	0	0	0	0	0	0	0	0
34	3500	Res - Intangible	L12	0	0	0	0	0	0	0	0	0	0
35	3600	Res - Plant Acquisiton Adj	L21	0	0	0	0	0	0	0	0	0	0
36		Total Reserves	L29,30,33-35	30,473,872	14,485,051	0	1,519,297	0	412,622	5,493,478	84,931	0	8,478,493
37	4040	Customer Deposits	L12	0	0	0	0	0	0	0	0	0	0
38	4100	Current Deferred Op Taxes	L104	0	0	0	0	0	0	0	0	0	0
39	4310	Other Long Term Liabilities	L12	197,409	89,638	0	8,994	0	2,807	36,013	523	0	59,434
40	4340	Non-Current Def Oper Taxes	L111	373,773	169,684	0	17,034	0	5,315	68,181	1,015	0	112,544
41	4360	Other Deferred Credits	L12	0	0	0	0	0	0	0	0	0	0
42	4370	Oth Juris Liab & Def Credits	L12	0	0	0	0	0	0	0	0	0	0
43		Net Investment	L18-28a Less L36-42	8,665,987	3,286,518	0	263,993	0	143,896	1,646,949	18,834	0	3,305,797

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PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access			Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information	Transport				
44		Total 2001 Less Associated Res	L18-22, 27 Less 36, 38, 40-42	8,634,287	3,272,979	0	262,477	0	143,423	1,640,881	18,745	0	3,295,782
<u>Central Office Switching - Acct 2210</u>													
45	2210	Cat 2 - Tandem Switching	Alloc 1	0			0		0			0	0
46	2210	Cat 3 - Local Switching	Direct	1,468,383			1,468,383						
47	2210	Cat 5 - Equal Access	Direct	0			0						
48		Total 2210	L45-47	1,468,383			1,468,383		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	1,468,383			1,468,383	0	0			0	0
<u>Central Office Transmission - Acct 2230</u>													
55	2230	Cat 4.11 - Wdbd Exch Ln xDSL Cir	Direct	8,925,934					0	0		0	8,925,934
56	2230	Cat 4.122 - Exch Trunk Toll	L71	0					0				
57	2230	Cat 4.123 - Exch Trunk Spl	L72	0						0			
58	2230	Cat 4.13 - Exch Ln Circuit	L70	2,842,642	2,819,401					23,241			
59	2230	Cat 4.21 - IX Cct - Other Co	Direct	0								0	
60	2230	Cat 4.22 - IX Cct - Wdbd	L73	3,143,454					0	3,143,454			
61	2230	Cat 4.23 - IX Cct - Other	Alloc 2	326,524			0	0	317,227	9,297		0	0
62	2230	Cat 4.3 - Host / Remote	L75	27,691					27,691				

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PART 69

Ln	Acct	Description	Allocation	Total	Common Line		Switched Access			Special	B&C	IX	WBI
				Interstate	BFP	Pay / Other	Local Sw	Information	Transport	Access			
63		Total 2230	L55-62	15,266,245	2,819,401		0	0	344,918	3,175,992		0	8,925,934

Information Origination / Termination - Acct 2310

64	2351	Cat 1 - Pub Tel (Less Coinless)	Direct	0		0							
65	2351	Cat 1 - Pub Tel (Coinless)	Direct	0		0							
66	2362	Cat 1 - Other Terminal Equip	Per CFR Part 69.303	0		0							
67		Total Category 1	L64-66	0		0							
68		Cat 2 - Customer Premise Equip	Direct	0	0								
69		Total 2310	L67-68	0	0	0				0			

Cable and Wire Facilities - Acct 2410

70	2410	Cat 1 - Exch Ln CWF	Direct	11,912,542	11,815,148					97,394			
71	2410	Cat 2.2 - Exch Trk CWF - Toll	Direct	0					0				
72	2410	Cat 2.3 - Exch Trk CWF - Spl	Direct	777,380						0		0	777,380
73	2410	Cat 2.4 - Exch Trk CWF - Wb	Direct	2,598,789					0	2,598,789			
74	2410	Cat 3 - IX C&WF	Alloc 3	117,637			0	0	110,317	7,320		0	0
75	2410	Cat 4 - Host / Remote C&WF	Direct	3,008					3,008				

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PART 69

Ln	Acct	Description	Allocation	Total	Common Line		Switched Access		Special	B&C	IX	WBI
				Interstate	BFP	Pay / Other	Local Sw	Information	Transport			
76	Total 2410		L70-75	15,409,356	11,815,148		0	0	113,325	2,703,503	0	777,380
<u>Tangible Assets - Capital Leases - Acct 2680</u>												
77	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0
78	2210	COE - Switching	L4	0			0		0		0	0
79	2220	COE - Operator Systems	L5	0			0	0	0		0	0
80	2230	COE - Transmission	L6	0	0		0	0	0	0	0	0
81	2310	Information Orig /Term	L8	0	0	0						
82	2410	Cable & Wire Facilities	L9	0	0		0	0	0		0	0
83	Total 2681		L77-82	0	0	0	0	0	0	0	0	0
<u>Deferred Maint & Retirements Acct 1438</u>												
84	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0
85	2210	COE - Switching	L4	0			0		0		0	0
86	2220	COE - Operator Systems	L5	0			0	0	0		0	0
87	2230	COE - Transmission	L6	0	0		0	0	0	0	0	0
88	2310	Information Orig /Term	L8	0	0	0						
89	2410	Cable & Wire Facilities	L9	0	0		0	0	0		0	0
90	Total 1438		L84-89	0	0	0	0	0	0	0	0	0
<u>Accumulated Depreciation - Acct 3100</u>												
91	2110	General Support Facilities	L2+L2a	4,716,465	2,108,651	0	211,574	0	66,027	847,160	84,931	1,398,122
92	2210	COE - Switching	L4	1,307,723			1,307,723		0			0
93	2220	COE - Operator Systems	L5	0			0	0	0		0	0
94	2230	COE - Transmission	L6	10,944,456	2,021,244		0	0	247,274	2,276,886	0	6,399,052
95	2310	Information Orig /Term	L8	0	0	0						
96	2410	Cable & Wire Facilities	L9	13,505,228	10,355,156		0	0	99,321	2,369,432	0	681,319

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PART 69

Ln	Acct	Description	Allocation	Total	Common Line			Switched Access		Special Access	B&C	IX	WBI
				Interstate	BFP	Pay / Other	Local Sw	Information	Transport				
97		Total 3100	L91-96	30,473,872	14,485,051	0	1,519,297	0	412,622	5,493,478	84,931	0	8,478,493
Net Current Deferred Operating Income Taxes - Acct 4100													
98	2110	General Support Facilities	L2+L2a	0	0	0	0	0	0	0	0	0	0
99	2210	COE - Switching	L4	0			0		0			0	0
100	2220	COE - Operator Systems	L5	0			0	0	0			0	0
101	2230	COE - Transmission	L6	0	0		0	0	0	0		0	0
102	2310	Information Orig /Term	L8	0	0	0							
103	2410	Cable & Wire Facilities	L9	0	0		0	0	0	0		0	0
104		Total 4100	L98-103	0	0	0	0	0	0	0	0	0	0
Net Noncurrent Deferred Operating Income Taxes - Acct 4340													
105	2110	General Support Facilities	L2+L2a	56,372	25,203	0	2,529	0	789	10,125	1,015	0	16,711
106	2210	COE - Switching	L4	14,505			14,505		0			0	0
107	2220	COE - Operator Systems	L5	0			0	0	0			0	0
108	2230	COE - Transmission	L6	150,780	27,846		0	0	3,407	31,368		0	88,159
109	2310	Information Orig /Term	L8	0	0	0							
110	2410	Cable & Wire Facilities	L9	152,116	116,635		0	0	1,119	26,688		0	7,674
111		Total 4340	L105-110	373,773	169,684	0	17,034	0	5,315	68,181	1,015	0	112,544
Plant Specific Expenses													
112	6110	Network Support	L12	(66,743)	(30,306)	0	(3,041)	0	(949)	(12,176)	(177)	0	(20,094)
113	6120	General Support	L3	1,151,735	515,365	0	51,710	0	16,137	207,050	19,765	0	341,708
114	6210	COE - Switching - Equal Access	Direct	0			0						
115	6210	COE - Switching - All Other	Alloc 6	391,251			391,251		0			0	0
116	6220	COE - Operator Systems	L5	0			0	0	0			0	0
117	6230	COE - Transmission	L6	559,094	103,255		0	0	12,632	116,314		0	326,893
118		Total COE	L114-117	950,345	103,255		391,251	0	12,632	116,314		0	326,893
119	6310	IOT - Other	L67	0		0							
120	6310	IOT - Customer Premise Equip	L68	0	0								
121		Total 6310	L119-120	0	0	0				0			
122	6410	Cable & Wire Facilities	L76	371,781	285,064		0	0	2,734	65,227		0	18,756

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PART 69

Ln	Acct	Description	Allocation	Total	Common Line		Switched Access			Special	B&C	IX	WBI
				Interstate	BFP	Pay / Other	Local Sw	Information	Transport	Access			
123		Total Plant Specific	L112,113,118,121-122	2,407,118	873,378	0	439,920	0	30,554	376,415	19,588	0	667,263
Plant Non-Specific Expenses													
124	6510	Other Prop Plant & Equip	L10	69,707	31,737	0	3,184	0	994	12,750		0	21,042
125	6530	Network Operations	L10	813,048	370,165	0	37,141	0	11,591	148,716		0	245,435
126	6540	Access	Direct	0								0	
126a	6540	Universal Service Assignment	Direct	222,998	222,998								
	6561	<u>Depreciation</u>											
127		Dep - Support Assets	L3	308,657	137,995	0	13,846	0	4,321	55,440	5,558	0	91,497
128		Dep - COE Switching	L4	78,920			78,920		0			0	0
129		Dep - COE Operator	L5	0			0	0	0			0	0
130		Dep - COE Transmission	L6	1,026,218	189,523		0	0	23,186	213,495		0	600,014
131		Dep - IOT	L8	0	0	0				0			
132		Dep - Cable & Wire Facilities	L9	980,813	752,040		0	0	7,213	172,079		0	49,481
133		Total 6561	L127-132	2,394,608	1,079,558	0	92,766	0	34,720	441,014	5,558	0	740,992
134	6562	Dep - Prop Held for Future Use	L19	0	0	0	0	0	0	0	0	0	0
135	6563	Amort - Tangible Assets	L16	0	0	0	0	0	0	0	0	0	0
136	6564	Amort - Intangible Assets	L17	65,207	29,609	0	2,971	0	927	11,895	173	0	19,632
137	6565	Amort - Acquisition Adjust	L21	0	0	0	0	0	0	0	0	0	0
138		Total Plant Non-Specific	L124-137 Less L133	3,565,568	1,734,067	0	136,062	0	48,232	614,375	5,731	0	1,027,101
Customer Operations Expenses													
139	6610	<u>Marketing</u>	L12	91,755	41,663	0	4,180	0	1,305	16,739	243	0	27,625
140	6621	<u>Operator</u>	Alloc 4	0			0	0				0	0
141		Outside Operator Services	Alloc 5	0			0	0				0	0
	6622	<u>Directory</u>											

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PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information	Transport			
142		Published Directory Expense	Direct	1,152				1,152				
6623 Commercial Operations												
<u>Cat 1 - Local Business Office</u>												
End User Service Order Processing												
143		Presubscription	L13	128,860	113,869	0	11,425		3,566			
144		Message Tel	Direct	36,000						36,000		
145		Private Line	Direct	673						673		
146		Total	L143-145	165,534	113,869	0	11,425		3,566	36,674		
End User Payment and Collection												
147		Message Tel	Direct	104,372						104,372		
148		Private Line	Direct	0						0		
149		EUCL	Direct	61,327	61,327							
150		Total	L147-149	165,699	61,327					104,372		
End User Billing Inquiry												
151		Message Tel	Direct	491						491		
152		Private Line	Direct	0						0		
153		EUCL	Direct	316	316							
154		Total	L151-153	807	316					491		
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	37,867	33,462	0	3,357		1,048			
160		Private Line	Direct	12,262					12,262			
161		Billing & Collection	Direct	3,202						3,202		
162		Total	L159-161	53,331	33,462	0	3,357		1,048	12,262	3,202	
IXC Billing Inquiry												
163		Message Tel	L13	0	0	0	0		0			
164		Private Line	Direct	0					0			
165		Billing & Collection	Direct	0						0		
166		Total	L163-165	0	0	0	0		0	0	0	
167		Future Use										

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PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access			Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information	Transport				
168		Total Category 1	L146,150,154,158,162,166	385,371	208,974	0	14,782		4,614	12,262	144,739		
		<u>Cat 2 - Revenue Accounting</u>											
169		Message Processing	Direct	38,664							38,664		
170		OB&C - Expense	Direct	119,095							119,095		
171		Future Use											
172		Future Use											
172		Carrier Access Billing	L11	60,225			5,051	0	1,576	20,223			33,375
174		Subscriber Line Charge	Direct	21,017	21,017								
175		Total Category 2	L169-174	239,001	21,017		5,051	0	1,576	20,223	157,759		33,375
176		Subtotal Customer Services	L140-142,168,175	625,524	229,991	0	19,833	1,152	6,190	32,485	302,498	0	33,375
		<u>Category 3 - Other Commercial</u>											
177		Total Category 3	L176	86,065	31,643	0	2,729	159	852	4,470	41,620	0	4,592
178		Total Customer Services	L176-177	711,589	261,634	0	22,562	1,311	7,042	36,955	344,118	0	37,967
179		Total Customer Operations	L139,178	803,344	303,297	0	26,742	1,311	8,347	53,694	344,361	0	65,592
180		Total Big Three Expenses	L123-126,179 (less L114)	4,316,215	1,801,575	0	506,987	1,311	51,486	591,575	363,949	0	999,332
180a		Total Big Three Expenses - Modified	L180 Less 112, 113, 139, 143, 158, 162, 166, 177	2,871,212	1,095,879	0	436,627	1,152	29,527	363,230	299,296	0	645,501
		<u>Corporate Operations Expenses</u>											
181	6710	Executive & Planning	L180	170,511	71,171	0	20,028	52	2,034	23,370	14,378	0	39,478
182	6720	General & Administrative	L180	727,202	303,532	0	85,418	221	8,674	99,669	61,319	0	168,369
182a		Disallowed Corp Operations Exp	L180	(38,072)	(38,072)	0							
183		Total Corporate Operations	L181-182	859,641	336,631	0	105,446	273	10,708	123,039	75,697	0	207,847
184		Total Operating Expenses	L123,138,179,183	7,635,671	3,247,372	0	708,170	1,584	97,841	1,167,523	445,377	0	1,967,803
		<u>Operating Taxes</u>											
185	7100	Other Operating Income Exp	L18	0	0	0	0	0	0	0	0	0	0
186	7240	Ad Valorem Taxes	L12	160,532	72,894	0	7,314	0	2,282	29,285	426	0	48,331
187	7370	Special Charges	L12	31,760	14,421	0	1,447	0	452	5,794	84	0	9,562

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

Home Telephone ILEC, LLC
Study No.: 240527

Attachment #5 - Form 12

PART 69

Ln	Acct	Description	Allocation	Total	Common Line		Switched Access			Special	B&C	IX	WBI
				Interstate	BFP	Pay / Other	Local Sw	Information	Transport	Access			
188		Total Operating Exp & Taxes	L184-187	7,827,963	3,334,687	0	716,931	1,584	100,575	1,202,602	445,887	0	2,025,696
<u>Tax Adjustments</u>													
189	7210	Investment Tax Credits	L12	0	0	0	0	0	0	0	0	0	0
190		Future Use											
191		Total	L189-190	0	0	0	0	0	0	0	0	0	0
192	7340	AFUDC	L12	0	0	0	0	0	0	0	0	0	0
193		FIT Adjustments - Addbacks	L12	0	0	0	0	0	0	0	0	0	0
194		FIT Adjustments - Deductions	L12	0	0	0	0	0	0	0	0	0	0
195		Total FIT Adjustments	L193-194	0	0	0	0	0	0	0	0	0	0
196		SIT Adjustments - Addbacks	L12	0	0	0	0	0	0	0	0	0	0
197		SIT Adjustments - Deductions	L12	0	0	0	0	0	0	0	0	0	0
198		Total SIT Adjustments	L196-197	0	0	0	0	0	0	0	0	0	0
199	7500	Fixed Charges	L12	0	0	0	0	0	0	0	0	0	0
200	7540	Interest On Customer Dep	L12	105	48	0	5	0	1	19	0	0	32
<u>Rent Revenues Account 5240</u>													
201	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0
202	2210	COE - Switching	L4	0			0		0			0	0
203	2220	COE - Operator Systems	L5	0			0	0	0			0	0
204	2230	COE - Transmission	L6	0	0		0	0	0	0		0	0
205	2310	Information Orig /Term	L8	0	0	0							
206	2410	Cable & Wire Facilities	L9	0	0		0		0	0		0	0
207		Total 5240	L201-206	0	0	0	0	0	0	0	0	0	0
208		Total Operating Exp & Taxes	L188+200 Less 207	7,828,068	3,334,735	0	716,936	1,584	100,576	1,202,621	445,887	0	2,025,728

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	703,063	142,177	133,778	0	0	92,034	2,179	19,270	4,881	7,095	301,649
2		General Support	L10	11,798,956	2,386,052	2,245,094	0	0	1,544,533	36,566	323,390	81,917	119,065	5,062,339
2a		General Purpose Computer	L10	2,463,867	498,257	468,822	0	0	322,531	7,636	67,531	17,106	24,863	1,057,121
3	2110	Land & General Support	L1-2	14,965,886	3,026,486	2,847,694	0	0	1,959,098	46,381	410,191	103,904	151,023	6,421,109
4	2210	COE - Switching	L45	4,414,769	1,468,383		0		222,601		72,438		0	2,651,347
5	2220	COE - Operator Systems	L50	0	0		0		0		0		0	0
6	2230	COE - Transmission	L60	25,552,643	3,164,319	12,101,926	0	0	2,147,218	138,937	451,418	272,676	616,341	6,659,808
7		Total COE	L4-6	29,967,412	4,632,702	12,101,926	0	0	2,369,819	138,937	523,856	272,676	616,341	9,311,155
8	2310	Information Orig /Term	L66	0	0		0		0		0		0	0
9	2410	Cable & Wire Facilities	L74	51,927,106	11,928,473	3,480,883	0	0	8,350,520	114,863	1,720,740	295,899	210,072	25,825,656
10		Total COE, IOT & C&WF	L7-9	81,894,518	16,561,175	15,582,809	0	0	10,720,339	253,800	2,244,596	568,575	826,413	35,136,811
11	2680	Capital Leases	L81	0	0	0	0	0	0	0	0	0	0	0
12	2680	Leasehold Improvements	L88	0	0	0	0	0	0	0	0	0	0	0
13	2680	Amortizable Tangibles	L11-12	0	0	0	0	0	0	0	0	0	0	0
14	2690	Intangibles	L40	277,201	56,057	52,746	0	0	36,287	859	7,598	1,925	2,797	118,932
15	2001	Plant In Service	L3, 10, 13, 14	97,137,605	19,643,718	18,483,249	0	0	12,715,724	301,040	2,662,385	674,404	980,233	41,676,852
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	2,231,530	451,273	424,613	0	0	292,117	6,916	61,163	15,493	22,519	957,436
18	2005	Plant Acquisition Adjustment	L15	0	0	0	0	0	0	0	0	0	0	0
19	1220	Material & Supplies	L9	1,614,421	370,858	108,221	0	0	259,619	3,571	53,498	9,200	6,531	802,923
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	607,534	139,000	91,674	0	0	70,752	1,527	20,823	4,790	4,778	274,190

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	79,777,390	16,460,727	14,013,145	0	0	10,629,237	237,514	2,225,593	538,244	747,231	34,925,699
27	3200	Res - Prop Held for Future Use	L16	0	0	0	0	0	0	0	0	0	0	0
28	3400	Res - Capital leases	L13	0	0	0	0	0	0	0	0	0	0	0
29	3400	Res - Leasehold Improvments	L13	0	0	0	0	0	0	0	0	0	0	0
30	3500	Res - Intangible	L14	0	0	0	0	0	0	0	0	0	0	0
31	3600	Res - Plant Acquisiton Adj	L15	0	0	0	0	0	0	0	0	0	0	0
32		Total Reserves	L 26-31	79,777,390	16,460,727	14,013,145	0	0	10,629,237	237,514	2,225,593	538,244	747,231	34,925,699
33	4040	Customer Deposits	L15	0	0	0	0	0	0	0	0	0	0	0
34	4100	Current Deferred Op Taxes	L109	0	0	0	0	0	0	0	0	0	0	0
35	4310	Other Long Term Liabilities	L175	552,980	118,249	79,160	0	0	63,847	1,331	20,710	4,654	4,096	260,933
36	4340	Non-Current Def Oper Taxes	L116	952,214	192,556	181,217	0	0	124,640	2,951	26,098	6,611	9,610	408,531
37	4360	Other Deferred Credits	Alloc 48	0	0	0	0	0	0	0	0	0	0	0
38	4370	Oth Juris Liab & Def Credits	Alloc 41	0	0	0	0	0	0	0	0	0	0	0
39		Net Investment	L15-25 Less L32-38	20,308,506	3,833,317	4,834,235	0	0	2,520,488	71,258	525,468	154,378	253,124	8,116,238
40		Total 2001 Less 2690	L 3, 10, 13	96,860,404	19,587,661	18,430,503	0	0	12,679,437	300,181	2,654,787	672,479	977,436	41,557,920
41		Total 2001 Less Associated Res	L15-19,24 Less L32,34 36-38	20,253,952	3,812,566	4,821,721	0	0	2,513,583	71,062	525,355	154,242	252,442	8,102,981

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	4,414,769	1,468,383		0		222,601		72,438		0	2,651,347
44	2210	Cat 5 - Equal Access	Alloc 13	0	0		0		0		0			0
45		Total 2210	L42-44	4,414,769	1,468,383		0		222,601		72,438		0	2,651,347
<u>Central Office Operator Systems - Acct 2220</u>														
2220		Cat 1 - Operator Systems												
46		Intercept Boards	Alloc 24	0	0		0		0		0		0	0
47		Information Boards	Alloc 47	0	0		0		0		0		0	0
48		Service Observing Boards	Alloc 67	0	0		0		0		0		0	0
49		Other Boards	Alloc 1	0	0		0		0		0		0	0
50		Total 2220	L46-49	0	0		0		0		0		0	0
<u>Central Office Transmission - Acct 2230</u>														
51	2230	Cat 4.11 - Wdbd Exch Ln xDSL	Alloc 4	8,925,934		8,925,934		0		0		0	0	0
52	2230	Cat 4.121 - Exch Trunk EAS	Alloc 5	19,683									19,683	0
53	2230	Cat 4.122 - Exch Trunk Toll	Alloc 6	0	0		0		0		0		0	0
54	2230	Cat 4.123 - Exch Trunk Spl	Alloc 7	0		0		0		0		0		0
55	2230	Cat 4.13 - Exch Ln Circuit	Alloc 8	11,322,633	2,819,401	23,241	0	0	1,979,501	0	407,167	21,788	0	6,071,535
56	2230	Cat 4.21 - IX Cct - Other Co	Alloc 9	0	0	0	0	0						0
57	2230	Cat 4.22 - IX Cct - Wdbd	Alloc 10	3,968,393	0	3,143,454	0	0	0	138,937	0	243,140	0	442,862
58	2230	Cat 4.23 - IX Cct - Other	Alloc 11	1,125,483	317,227	9,297	0	0	154,252	0	40,301	7,748	596,658	(0)
59	2230	Cat 4.3 - Host Remote	Alloc 12	190,517	27,691		0		13,465		3,950		0	145,411
60		Total 2230	L51-59	25,552,643	3,164,319	12,101,926	0	0	2,147,218	138,937	451,418	272,676	616,341	6,659,808

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

Home Telephone ILEC, LLC
Study No.: 240527

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PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Information Origination / Termination - Acct 2310</u>														
61	2351	Cat 1 - Pub Tel (Less Coinless)	Alloc 14	0	0		0		0		0		0	0
62	2351	Cat 1 - Pub Tel (Coinless)	Alloc 15	0	0		0		0		0		0	0
63	2362	Cat 1 - Other Terminal Equip	Alloc 14	0	0		0		0		0		0	0
64		Total Category 1	L61-63	0	0		0		0		0		0	0
65		Cat 2 - Customer Premise	Alloc 16	0					0		0		0	0
66		Total 2310	L64-65	0	0		0		0		0		0	0
<u>Cable and Wire Facilities - Acct 2410</u>														
67	2410	Cat 1 - Exch Ln CWF	Alloc 17	47,449,292	11,815,148	97,394	0	0	8,295,415	0	1,706,296	91,307	0	25,443,732
68	2410	Cat 2.1 - Exch Trk CWF - EAS	Alloc 5	2,583									2,583	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	777,380		777,380		0		0		0		0
71	2410	Cat 2.4 - Exch Trk CWF - Wb	Alloc 10	3,280,791	0	2,598,789	0	0	0	114,863	0	201,011	0	366,128
72	2410	Cat 3 - IX C&WF	Alloc 18	396,365	110,317	7,320	0	0	53,642	0	14,015	3,581	207,489	1
73	2410	Cat 4 - Host / Remote C&WF	Alloc 12	20,695	3,008		0		1,463		429		0	15,795
74		Total 2410	L67-73	51,927,106	11,928,473	3,480,883	0	0	8,350,520	114,863	1,720,740	295,899	210,072	25,825,656

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

Home Telephone ILEC, LLC
Study No.: 240527

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PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Tangible Assets - Capital Leases - Acct 2680</u>														
75	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
76	2210	COE - Switching	L4	0	0		0		0		0		0	0
77	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
78	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
79	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
80	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
81	Total	2681	L75-80	0	0	0	0	0	0	0	0	0	0	0
<u>Tangible Assets - Leasehold Improvements - Acct 2680</u>														
82	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
83	2210	COE - Switching	L4	0	0		0		0		0		0	0
84	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
85	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
86	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
87	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
88	Total	2682	L82-87	0	0	0	0	0	0	0	0	0	0	0
<u>Deferred Maint & Retirements Acct 1438</u>														
89	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
90	2210	COE - Switching	L4	0	0		0		0		0		0	0
91	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
92	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
93	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
94	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
95	Total	1438	L89-94	0	0	0	0	0	0	0	0	0	0	0

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	
Accumulated Depreciation - Acct 3100															
96	2110	General Support Facilities	L3	12,016,328	2,430,010	2,286,455	0	0	1,572,988	37,240	329,348	83,426	121,259	5,155,602	
97	2210	COE - Switching	L4	3,931,736	1,307,723		0		198,246		64,512		0	2,361,255	
98	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0	
99	2230	COE - Transmission	L6	18,318,832	2,268,518	8,675,938	0	0	1,539,353	99,605	323,624	195,483	441,858	4,774,453	
100	2310	Information Orig /Term	L8	0	0		0		0		0		0	0	
101	2410	Cable & Wire Facilities	L9	45,510,494	10,454,476	3,050,752	0	0	7,318,650	100,669	1,508,109	259,335	184,114	22,634,389	
102	Total 3100			L96-101	79,777,390	16,460,727	14,013,145	0	0	10,629,237	237,514	2,225,593	538,244	747,231	34,925,699
Net Current Deferred Operating Income Taxes - Acct 4100															
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	
Net Noncurrent Deferred Operating Income Taxes - Acct 4340															
110	2110	General Support Facilities	L3	143,620	29,044	27,328	0	0	18,800	445	3,936	997	1,449	61,621	
111	2210	COE - Switching	L4	43,611	14,505		0		2,199		716		0	26,191	
112	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0	
113	2230	COE - Transmission	L6	252,376	31,253	119,527	0	0	21,207	1,372	4,459	2,693	6,087	65,778	
114	2310	Information Orig /Term	L8	0	0		0		0		0		0	0	
115	2410	Cable & Wire Facilities	L9	512,607	117,754	34,362	0	0	82,434	1,134	16,987	2,921	2,074	254,941	
116	Total 4340			L110-115	952,214	192,556	181,217	0	0	124,640	2,951	26,098	6,611	9,610	408,531

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

Home Telephone ILEC, LLC
Study No.: 240527

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PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
Plant Specific Expenses														
117	6110	Network Support	L3	(170,044)	(34,387)	(32,356)	0	0	(22,259)	(527)	(4,661)	(1,181)	(1,716)	(72,957)
118	6120	General Support	L3	2,934,321	593,395	558,340	0	0	384,115	9,094	80,425	20,372	29,611	1,258,969
119	6210	COE - Switching - Eq. Access	Alloc 13	0	0		0		0		0			0
120	6210	COE - Switching - All Other	L7	700,631	108,311	282,940	0	0	55,406	3,248	12,248	6,375	14,410	217,693
121	6220	COE - Operator Systems	L7	0	0	0	0	0	0	0	0	0	0	0
122	6230	COE - Transmission	L7	1,001,193	154,776	404,318	0	0	79,174	4,642	17,502	9,110	20,592	311,079
123		Total COE	L119-122	1,701,824	263,087	687,258	0	0	134,580	7,890	29,750	15,485	35,002	528,772
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	1,252,842	287,798	83,983	0	0	201,472	2,771	41,516	7,139	5,068	623,095
128		Total Plant Specific	L117,118,123,126-127	5,718,943	1,109,893	1,297,225	0	0	697,908	19,228	147,030	41,815	67,965	2,337,879

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	177,595	35,914	33,793	0	0	23,248	550	4,868	1,233	1,792	76,197
130	6530	Network Operations	L10	2,071,435	418,897	394,151	0	0	271,160	6,420	56,775	14,382	20,903	888,747
131	6540	Access	Alloc 20	0	0	0	0	0	0	0	0	0	0	0
131a	6540	Universal Service Assignment	Alloc 35	222,998	222,998		0		0		0			
	6561	<u>Depreciation</u>												
132		Dep - Support Assets	L3	786,378	159,026	149,631	0	0	102,940	2,437	21,553	5,460	7,935	337,396
133		Dep - COE Switching	L4	237,277	78,920		0		11,964		3,893		0	142,500
134		Dep - COE Operator	L5	0	0		0		0		0		0	0
135		Dep - COE Transmission	L6	1,717,684	212,710	813,508	0	0	144,339	9,340	30,345	18,330	41,431	447,681
136		Dep - IOT	L8	0	0		0		0		0		0	0
137		Dep - Cable & Wire Facilities	L9	3,305,184	759,253	221,560	0	0	531,514	7,311	109,526	18,834	13,371	1,643,815
138		Total 6561	L132-137	6,046,523	1,209,909	1,184,699	0	0	790,757	19,088	165,317	42,624	62,737	2,571,392
139	6562	Dep - Prop Held for Fut Use	L15	0	0	0	0	0	0	0	0	0	0	0
140	6563	Amort - Tangible Assets	L13	0	0	0	0	0	0	0	0	0	0	0
141	6564	Amort - Intangible Assets	L14	166,130	33,596	31,611	0	0	21,747	515	4,553	1,153	1,676	71,279
142	6565	Amort - Acquisition Adjust	L15	0	0	0	0	0	0	0	0	0	0	0
143		Total Plant Non-Specific	L129-142 Less 138	8,684,681	1,921,314	1,644,254	0	0	1,106,912	26,573	231,513	59,392	87,108	3,607,615
<u>Customer Operations Expenses</u>														
144	6610	Marketing	Alloc 43	465,704	91,755	0	0	0	39,422	0	15,123	0	0	319,404
145	6621	Operator	L50	0	0		0		0		0		0	0
146		Outside Operator Services	Alloc 42	1,586	0		0		0		0		0	1,586
	6622	<u>Directory</u>												
147		Classified	Alloc 22	12,824			0	0	0	0	0	0	0	12,823
148		TWX	Alloc 23	0	0	0	0	0	0	0	0	0	0	0
149		Alpha	Alloc 24	8,549	1,152		0		560		164		0	6,673
150		Foreign	Alloc 25	0	0		0		0		0		0	0
151		Total 6622	L147-150	21,373	1,152	0	0	0	560	0	164	0	0	19,496

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	128,860	128,860									0
153		Directory Advertising	Alloc 27	673										674
154		All other	Alloc 28	769,124	36,000	673	0	0	12,786	673	31,962	673		686,357
155		End User payment & collection	Alloc 21	785,156	165,699	0	0	0	87,396	0	21,912	31,242		478,907
156		End User billing inquiry	Alloc 30	203,147	807	0	0	0	1,753	36	3,225	350		196,977
157		IXC service order processing	Alloc 32	0	0	0	0	0	0	0	0	0		0
158		IXC payment and collection	Alloc 33	100,778	41,069	12,262	0	0	44,925	2,020	502	0		0
159		IXC billing inquiry	Alloc 34	0	0	0	0	0	0	0	0	0		0
160		Future Use												
161		Total Category 1	L152-160	1,987,738	372,435	12,935	0	0	146,860	2,729	57,601	32,265	0	1,362,915
<u>Cat 2 - Revenue Accounting</u>														
162		Message Processing	Alloc 36	102,005	38,664		0		56,166		7,176		0	(1)
163		OB&C - Expense	Alloc 38	399,320	119,095		0		70,056		70,056		0	140,113
164		Future Use												
165		Future Use												
166		Future Use												
167		Carrier Access Billing	Alloc 44	120,449	60,225		0		30,112		30,112			0
168		Subscriber Line Charge	Alloc 29	21,017	21,017		0		0		0			0
169		Total Category 2	L162-168	642,791	239,001	0	0	0	156,334	0	107,344	0	0	140,112
170		Subtotal Categories 1 & 2	L161,169	2,630,529	611,436	12,935	0	0	303,194	2,729	164,945	32,265	0	1,503,027

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
Category 3 - Other Commercial														
171		Telcom Relay Service	Alloc 45	86,065	86,065		0		0		0			0
172		Other	L170	0	0	0	0	0	0	0	0	0	0	0
173		Total Commercial Operations	L170-172	2,716,594	697,501	12,935	0	0	303,194	2,729	164,945	32,265	0	1,503,027
174		Total Customer Operations	L144-146,151,173	3,205,257	790,408	12,935	0	0	343,176	2,729	180,232	32,265	0	1,843,513
175		Total Big Three Expenses	L123,126-127,130,174 (less L119)	8,231,358	1,760,190	1,178,327	0	0	950,388	19,810	308,273	69,271	60,973	3,884,127
Corporate Operations Expenses														
176	6710	Executive & Planning	L175	477,634	102,137	68,374	0	0	55,147	1,149	17,888	4,020	3,538	225,381
177	6720	General & Administrative												
177		Other Direct	Alloc 46	78,267	78,267	0	0	0	0	0	0	0	0	0
178		Direct to EAS	Alloc 31	0									0	0
179		Other	L175	1,817,793	388,716	260,219	0	0	209,881	4,375	68,078	15,298	13,465	857,761
180		Total 6720	L177-179	1,896,060	466,983	260,219	0	0	209,881	4,375	68,078	15,298	13,465	857,761
181		Total Corporate Operations	L176,180	2,373,694	569,120	328,593	0	0	265,028	5,524	85,966	19,318	17,003	1,083,142
182		Total Operating Expenses	L128,143,174,181	19,982,575	4,390,735	3,283,007	0	0	2,413,024	54,054	644,741	152,790	172,076	8,872,149
Operating Taxes														
183	7100	Other Operating Income Exp	L15	0	0	0	0	0	0	0	0	0	0	0
184	7240	Ad Valorem Taxes - Allocated	L15	368,967	74,615	70,207	0	0	48,299	1,143	10,113	2,562	3,723	158,305
185	7240	Ad Valorem Taxes - Direct	Alloc 40	15,710	15,710	0	0	0	0	0	0	0	0	0
186		Total 7240	L184-185	384,677	90,325	70,207	0	0	48,299	1,143	10,113	2,562	3,723	158,305
187	7370	Special Charges	L181	83,980	20,135	11,625	0	0	9,377	195	3,041	683	602	38,322
188		Total Operating Exp & Taxes	L182,183,186,187	20,451,232	4,501,195	3,364,839	0	0	2,470,700	55,392	657,895	156,035	176,401	9,068,776
189		Total Operating Exp & Taxes (Less Depreciation)	L188 Less 138-142	14,238,579	3,257,690	2,148,529	0	0	1,658,196	35,789	488,025	112,258	111,988	6,426,105

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

Home Telephone ILEC, LLC
Study No.: 240527

Attachment #6 - Form 23

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Tax Adjustments</u>														
190	7210	Investment Tax Credits	L15	0	0	0	0	0	0	0	0	0	0	0
191		Future Use												
192		Total	L190-191	0	0	0	0	0	0	0	0	0	0	0
193	7340	AFUDC	L17	0	0	0	0	0	0	0	0	0	0	0
194		FIT Adjustments - Addbacks	L15	0	0	0	0	0	0	0	0	0	0	0
195		FIT Adjustments - Deductions	L15	0	0	0	0	0	0	0	0	0	0	0
196		Total FIT Adjustments	L194-195	0	0	0	0	0	0	0	0	0	0	0
197		SIT Adjustments - Addbacks	L15	0	0	0	0	0	0	0	0	0	0	0
198		SIT Adjustments - Deductions	L15	0	0	0	0	0	0	0	0	0	0	0
199		Total SIT Adjustments	L197-198	0	0	0	0	0	0	0	0	0	0	0
200	7500	Fixed Charges	L41	0	0	0	0	0	0	0	0	0	0	0
201	7540	Interest On Customer Dep	L41	246	46	59	0	0	31	1	6	2	3	98
<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	20,451,478	4,501,241	3,364,898	0	0	2,470,731	55,393	657,901	156,037	176,404	9,068,874

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

Home Telephone ILEC, LLC
Study No.: 240527

Attachment #6 - Form 12

LOOPS / CIRCUITS

	Total Company	Message	Interstate InterLATA P/L	Interstate IntraLATA P/L	Intrastate InterLATA P/L	Intrastate IntraLATA P/L	Local P/L	Total P/L
1 Loops	15,590	15,528	32	0	0	30	0	62
2 Circuits	2,179	2,146	18	0	0	15	0	33
3 Circuit Miles	30,082.50	29,255.12	555.56	0.00	0.00	271.82	0.00	827.38
4 Wideband Channels	457	0	362	0	16	28	51	457
5 STP Circuit Miles	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6 Percent of STP Circuit Miles to Total	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

COMMERCIAL ALLOCATORS

	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
7 Billed Messages	282,192	106,961		0		155,380		19,851		0	0
8 Other Units	0	0		0		0		0		0	0
9 Information Units	0	0		0		0		0		0	0
10 Future Use											
11 TWX Connections	0	0	0	0	0	0	0	0	0	0	0
12 TWX Minutes of Use	0	0	0	0	0	0	0	0	0	0	0
13 Foreign Directory Cost	0	0		0		0		0		0	
14 Marketing Billing	1,023,764	201,706	0	0	0	86,663	0	33,245	0	0	702,150
15 OB&C Expense	399,320	119,095		0		70,056		70,056		0	140,113

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	246
20 FIT Adjustment - Addbacks	0
21 FIT Adjustment - Deducts	0
22 SIT Adjustment - Addbacks	0
23 SIT Adjustment - Deducts	0
24 Account 7100	0 input as a negative number

MISCELLANEOUS DATA

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

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

HOME TELEPHONE ILEC, LLC
SUMMARY OF ANNUAL INTERSTATE SPECIAL ACCESS SERVICE REVENUES
JUNE 16, 2016 INTERSTATE TARIFF FILING - EFFECTIVE JULY 1, 2016

1. Special Access Service Revenue (per Attachment 7, Page 2) Per Tab 2 Excel Column F - Bottom of Spreadsheet)	\$1,875,686
2. Total Annual Interstate Special Access Revenue Requirement (Per Attachment 1 Special Access Column Line 30) (Excludes DSL as this is Non-Tariff)	\$1,875,686
3. Variance (Line 2 - Line 1) Due to rounding	(\$0)
4. Increase (Decrease) in Special Access Revenue as of Result of New Rates and Demand (Per Tab 2 Excel Column G - Bottom of Spreadsheet)	(\$56,271)

HOME TELEPHONE ILEC, LLC
SPECIAL ACCESS SERVICE REVENUE
JUNE 16, 2016 INTERSTATE TARIFF FILING - EFFECTIVE JULY 1, 2016

<u>ELEMENT</u>	<u>PROPOSED DEMAND *</u>	<u>CURRENT RATE</u>	<u>CURRENT BILLING AMOUNT</u>	<u>PROPOSED RATE</u>	<u>PROPOSED BILLING AMOUNT</u>	<u>REVENUE DIFFERENTIAL</u>
SPECIAL VOICE CHANNEL TERM 2-WIRE	38.40	\$23.87	\$916.61	\$23.14	\$888.58	-\$28.03
SPL VOICE CHAN TERM 2W NONRECURRING CHG	1.00	\$130.91	\$130.91	\$126.90	\$126.90	-\$4.01
SPECIAL VOICE CHANNEL TERM.-FOUR WIRE	28.80	\$38.20	\$1,100.16	\$37.03	\$1,066.46	-\$33.70
SPL VOICE CHAN TERM 4W NONRECURRING CHG	1.00	\$130.91	\$130.91	\$126.90	\$126.90	-\$4.01
SPECIAL VOICE CHANNEL MILEAGE FACILITY	783.84	\$1.70	\$1,332.53	\$1.65	\$1,293.34	-\$39.19
SPECIAL VOICE CHANNEL MILEAGE TERMINATION	67.20	\$17.08	\$1,147.78	\$16.56	\$1,112.83	-\$34.94
SPECIAL VOICE BRIDGING - TWO-WIRE	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPECIAL VOICE BRIDGING - FOUR-WIRE	0.00	\$10.24	\$0.00	\$9.93	\$0.00	\$0.00
SPL DIGITAL DATA CHAN TERM 9.6 KBPS MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL DIG DATA 9.6 KBPS NONRECURRING CHARGE	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL DIGITAL DATA CHAN TERM 56.0 KBPS MO.	90.00	\$45.94	\$4,134.60	\$44.53	\$4,007.70	-\$126.90
SPL DIG DATA 56.0 KBPS NONRECURRING CHARGE	1.00	\$159.26	\$159.26	\$154.39	\$154.39	-\$4.87
SPL DIG DATA CHAN MILE FACILITY 9.6 KBPS MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL DIG DATA CHAN MILE FACILITY 56.0 KBPS MO.	941.14	\$3.40	\$3,199.88	\$3.30	\$3,105.76	-\$94.11
SPL DIG DATA CHAN MILEAGE TERM 9.6 KBPS MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL DIG DATA CHAN MILEAGE TERM 56.0 KBPS MO.	90.00	\$34.16	\$3,074.40	\$33.11	\$2,979.90	-\$94.50
SPL HIGH CAP CHAN TERM 1.544 MBPS MO.	3,335.40	\$127.11	\$423,962.69	\$123.22	\$410,987.99	-\$12,974.71
SPL HIGH CAP 1.544 MBPS NONRECURRING CHARGE	24.00	\$180.10	\$4,322.40	\$174.59	\$4,190.16	-\$132.24
SPL HC CHAN TERM 44.736 MBPS MO. [1 DS3]	71.40	\$1,193.67	\$85,228.04	\$1,157.15	\$82,620.51	-\$2,607.53
SPL HC 44.736 MBPS NONRECURRING CHARGE [1 DS3]	1.00	\$373.69	\$373.69	\$362.26	\$362.26	-\$11.43
SPL HIGH CAP CHAN MILE FACILITY 1.544 MBPS MO.	29,547.75	\$13.68	\$404,213.22	\$13.26	\$391,803.17	-\$12,410.06
SPL HIGH CAP CHAN MILE FACILITY 44.736 MBPS MO.	1,700.85	\$99.81	\$169,761.84	\$96.76	\$164,574.25	-\$5,187.59
SPL HIGH CAP CHAN MILE TERM 1.544 MBPS MO.	2,869.74	\$71.11	\$204,067.21	\$68.93	\$197,811.18	-\$6,256.03
SPL HIGH CAP CHAN MILE TERM 44.736 MBPS MO.	61.20	\$406.78	\$24,894.94	\$394.33	\$24,133.00	-\$761.94
Total Ethernet Circuit			\$599,806.00		\$584,341.00	-15465
TOTALS			\$1,931,957.06		\$1,875,686.26	-\$56,270.79