

Plant Date: Average 6/30/2004  
Expense Date: 12 Mo. Ending 6/30/2004

Home Telephone Company, Inc.  
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	Total Access
1. Plant in Service	Part 69, Form 1, Ln 18	12,905,280	3,744,344	69	633,048	3,633,629	20,916,370
2. Plant Under Construction	Part 69, Form 1, Ln 20	212,146	61,552	1	10,406	59,732	343,837
3. Net Investment	Part 69, Form 2, Ln 43	4,521,551	1,140,310	34	232,469	1,312,635	7,206,999
4. Rate of Return	11.25 % Authorized	0.1125000	0.1125000	0.1125000	0.1125000	0.1125000	
5. Return	(Line 3 x 4)	508,674	128,285	4	26,153	147,671	810,787
6. AFUDC	Part 69, Form 10, Ln 192	0	0	0	0	0	0
7. Net Return	(Lines 5 - 6)	508,674	128,285	4	26,153	147,671	810,787
8. Fixed Charges	Part 69, Form 10, Ln 199	0	0	0	0	0	0
9. Investment Tax Credit	Part 69, Form 10, Ln 191	0	0	0	0	0	0
10. Other FIT Adjustments	Part 69, Form 10, Ln 195	0	0	0	0	0	0
11. Subject to FIT	(Lines 5-8-9-10)	508,674	128,285	4	26,153	147,671	810,787
12. Federal Income Tax @ 51.51515%		262,044	66,086	2	13,473	76,073	417,678
13. Other SIT Adjustments	Part 69, Form 10, Ln 198	0	0	0	0	0	0
14. Subject to SIT	(Lines 11+12-13)	770,718	194,371	6	39,626	223,744	1,228,465
15. State Income Tax @ 5.23160%		40,321	10,169	0	2,073	11,705	64,268
16. Return + FIT + SIT	(Lines 5-9+12+15-6)	811,039	204,540	6	41,699	235,449	1,292,733
17. Expenses and Taxes	Part 69, Form 10, Ln 208	2,531,092	868,999	2,056	173,683	644,609	4,220,439
18. Subtotal	(Lines 16+17)	3,342,131	1,073,539	2,062	215,382	880,058	5,513,172
19. Gross Receipts Tax @ 0.00000%		0	0	0	0	0	0
20. Subtotal	(Line 18+19)	3,342,131	1,073,539	2,062	215,382	880,058	5,513,172
21. Psc Fee @ 0.00000%		0	0	0	0	0	0
22. Total Revenue Requirement	(Lines16+17+19+21)	3,342,131	1,073,539	2,062	215,382	880,058	5,513,172

Plant Date: Average 6/30/2004  
Expense Date: 12 Mo. Ending 6/30/2004

Home Telephone Company, Inc.  
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	Total Access
22. Total Revenue Requirement	(Lines16+17+19+21)	3,342,131	1,073,539	2,062	215,382	880,058	5,513,172
23. Revenue attributable to Local Switching Support per NECA Forms			(523,783)				
24. Total Revenue Requirement Subject to MAG Adjustments (Line 22 + Line 23)		3,342,131	549,756	2,062	215,382	880,058	4,989,389
25. Adjustment for Line Port Re-allocation (Based on FCC Proxy)(Line 24 * Factor)	Factor: >>> 30.0000%	164,927	(164,927)				0
26. USAC Charges included in line 22		(103,583)					(103,583)
27. TIC Revenues for 12 Months Ending 6/30/01					(20,853)		(20,853)
28. Subtotal for Re-Allocation of TIC Revenue (Line24 + 25 + 26 + 27)		3,403,475	384,829	2,062	194,529	880,058	4,864,953
29. TIC Revenue Re-Allocation ( Total Allocated on Line 28)		14,589	1,650	9	834	3,772	20,853
30. Total Revised Revenue Requirement With MAG Adjustments (Line 22 + 25 + 27 +29)		3,521,646	910,262	2,071	195,363	883,830	5,513,172
31. Total Annual Expense Adjustment for DME (Line 25 + 27 +29)		179,515	-----	(183,288)	-----	3,772	
32. Total Monthly Expense Adjustment for DME (Line 31 / 12)		14,960		(15,274)		314	
		Total Switched Access Adjustment					

Plant Date: Average 6/30/2004  
Expense Date: 12 Mo. Ending 6/30/2004

Home Telephone Company, Inc.  
Study No.: 240527

Attachment #2 - Form 3

**PART 69**

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access			Special Access	B&C
					BFP	Pay / Other	Local Sw	Information	Transport		
1	2111	Land	L10	355,195	219,142	0	63,572	0	10,729	61,752	
2		General Support	L10	3,872,341	2,389,081	0	693,067	0	116,972	673,221	
2a		General Purpose Computer	L180a	69,972	37,389	0	11,386	68	2,999	7,626	10,504
3	2110	Land & General Support	L1-2	4,297,508	2,645,612	0	768,025	68	130,700	742,599	10,504
4	2210	COE - Switching	L48	2,908,856			2,908,856		0		
5	2220	COE - Operator Systems	L53	0			0	0	0		
6	2230	COE - Transmission	L63	4,411,697	2,025,074		0	0	455,390	1,931,233	
7		Total COE	L4-6	7,320,553	2,025,074		2,908,856	0	455,390	1,931,233	
8	2310	Information Orig/Term	L69	0	0	0				0	
9	2410	Cable & Wire Facilities	L76	8,931,954	8,002,074		0	0	35,552	894,328	
10		Total COE, IOT & C&WF	L7-9	16,252,507	10,027,148	0	2,908,856	0	490,942	2,825,561	
11		COE, IOT & C&WF (excl CL,B&C,IX)	L10 Less CL,B&C,IX	6,225,359			2,908,856	0	490,942	2,825,561	
12		Total GSF, COE, IOT, C&WF	L3,10	20,550,015	12,672,760	0	3,676,881	68	621,642	3,568,160	10,504
13		GSF, COE, IOT, C&WF (CL, LS, TR only)	L12 Less Inf, Spl, B&C, IX	16,971,283	12,672,760	0	3,676,881		621,642		
14	2680	Capital Leases	L83	0	0	0	0	0	0	0	0
15	2680	Leasehold Improvements	L12	0	0	0	0	0	0	0	0
16	2680	Amortizable Tangibles	L14-15	0	0	0	0	0	0	0	0
17	2690	Intangibles	L12	377,052	232,520	0	67,463	1	11,406	65,469	193
18	2001	Plant In Service	L3,10,16,17	20,927,067	12,905,280	0	3,744,344	69	633,048	3,633,629	10,697
19	2002	Prop Held For Future Use	L18	0	0	0	0	0	0	0	0
20	2003	Plant Under Construction	L18	344,013	212,146	0	61,552	1	10,406	59,732	176
21	2005	Plant Acquisition Adjustment	L18	0	0	0	0	0	0	0	0
22	1220	Material & Supplies	L12	119,897	73,939	0	21,452	0	3,627	20,818	61
23	1402	Class B RTB Stock	L12	100,198	61,790	0	17,928	0	3,031	17,398	51
24	1410	Other Noncurrent Assets	L12	0	0	0	0	0	0	0	0
25	1438	Deferred Maint & Retirements	L90	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

Plant Date: Average 6/30/2004  
Expense Date: 12 Mo. Ending 6/30/2004

Home Telephone Company, Inc.  
Study No.: 240527

Attachment #2 - Form 4

**PART 69**

Ln	Acct	Description	Allocation	Total	Common Line		Switched Access			Special	B&C
				Interstate	BFP	Pay / Other	Local Sw	Information	Transport	Access	
28	CWC	Cash Working Capital	L12	143,914	88,749	0	25,750	0	4,353	24,988	74
29	3100	Depreciation Reserve	L97	13,720,396	8,387,242	0	2,605,126	34	400,760	2,322,019	5,215
30	3200	Res - Prop Held for Future Use	L12	0	0	0	0	0	0	0	0
31		Res - Capital Leases	L14	0	0	0	0	0	0	0	0
32		Res - Leasehold Improvements	L15	0	0	0	0	0	0	0	0
33	3400	Res - Tangible Assets	L31-32	0	0	0	0	0	0	0	0
34	3500	Res - Intangible	L12	389,805	240,385	0	69,745	1	11,792	67,683	199
35	3600	Res - Plant Acquisiton Adj	L21	0	0	0	0	0	0	0	0
36		Total Reserves	L29,30,33-35	14,110,201	8,627,627	0	2,674,871	35	412,552	2,389,702	5,414
37	4040	Customer Deposits	L12	37,280	22,990	0	6,670	0	1,128	6,473	19
38	4100	Current Deferred Op Taxes	L104	0	0	0	0	0	0	0	0
39	4310	Other Long Term Liabilities	L12	164,678	101,552	0	29,465	1	4,982	28,594	84
40	4340	Non-Current Def Oper Taxes	L111	110,442	68,184	0	19,710	0	3,334	19,161	53
41	4360	Other Deferred Credits	L12	0	0	0	0	0	0	0	0
42	4370	Oth Juris Liab & Def Credits	L12	0	0	0	0	0	0	0	0
43		Net Investment	L18-28 Less L36-42	7,212,488	4,521,551	0	1,140,310	34	232,469	1,312,635	5,489
44		Total 2001 Less Associated Res	L18-22, 27 Less 36, 38, 40-42	7,170,334	4,495,554	0	1,132,767	35	231,195	1,305,316	5,467

Plant Date: Average 6/30/2004  
Expense Date: 12 Mo. Ending 6/30/2004

Home Telephone Company, Inc.  
Study No.: 240527

Attachment #2 - Form 5

**PART 69**

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access			Special Access	B&C
					BFP	Pay / Other	Local Sw	Information	Transport		
<u>Central Office Switching - Acct 2210</u>											
45	2210	Cat 2 - Tandem Switching	Alloc 1	0			0		0		
46	2210	Cat 3 - Local Switching	Direct	2,908,856			2,908,856				
47	2210	Cat 5 - Equal Access	Direct	0			0				
48		Total 2210	L45-47	2,908,856			2,908,856		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		
52		Other Boards (Loc,Toll, TSPS, etc)	Direct	0							
53		Total 2220	L49-52	0			0	0	0		
54		Total COE Cats 1-3 (excl Svc Obs)	L45,46,49,50,52	2,908,856			2,908,856	0	0		
<u>Central Office Transmision - Acct 2230</u>											
55	2230	Cat 4.11 - Wdbd Exch Ln xDSL Cir	Direct	1,272,124					0	1,272,124	
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	2,085,955	2,025,074					60,881	
59	2230	Cat 4.21 - IX Cct - Other Co	Direct	0							
60	2230	Cat 4.22 - IX Cct - Wdbd	L73	531,467					0	531,467	
61	2230	Cat 4.23 - IX Cct - Other	Alloc 2	494,267			0	0	427,506	66,761	
62	2230	Cat 4.3 - Host / Remote	L75	27,884					27,884		
63		Total 2230	L55-62	4,411,697	2,025,074		0	0	455,390	1,931,233	

Plant Date: Average 6/30/2004  
Expense Date: 12 Mo. Ending 6/30/2004

Home Telephone Company, Inc.  
Study No.: 240527

Attachment #2 - Form 6

**PART 69**

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access			Special	B&C
					BFP	Pay / Other	Local Sw	Information	Transport	Access	
<u>Information Origination / Termination - Acct 2310</u>											
64	2351	Cat 1 - Pub Tel ( Less Coinless)	Direct	0		0					
65	2351	Cat 1 - Pub Tel (Coinless )	Direct	0		0					
66	2362	Cat 1 - Other Terminal Equip	Per CFR Part 69.303	0		0					0
67		Total Category 1	L64-66	0		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	8,242,645	8,002,074					240,571	
71	2410	Cat 2.2 - Exch Trk CWF - Toll	Direct	0					0		
72	2410	Cat 2.3 - Exch Trk CWF - Spl	Direct	360,746						360,746	
73	2410	Cat 2.4 - Exch Trk CWF - Wb	Direct	290,006					0	290,006	
74	2410	Cat 3 - IX C&WF	Alloc 3	27,687			0	0	24,682	3,005	
75	2410	Cat 4 - Host / Remote C&WF	Direct	10,870					10,870		
76		Total 2410	L70-75	8,931,954	8,002,074		0	0	35,552	894,328	

Plant Date: Average 6/30/2004  
Expense Date: 12 Mo. Ending 6/30/2004

Home Telephone Company, Inc.  
Study No.: 240527

Attachment #2 - Form 7

**PART 69**

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C
					BFP	Pay / Other	Local Sw	Information		
<u>Tangible Assets - Capital Leases - Acct 2680</u>										
77	2110	General Support Facilities	L3	0	0	0	0	0	0	0
78	2210	COE - Switching	L4	0			0		0	
79	2220	COE - Operator Systems	L5	0			0	0	0	
80	2230	COE - Transmission	L6	0	0		0	0		0
81	2310	Information Orig /Term	L8	0	0	0				0
82	2410	Cable & Wire Facilities	L9	0	0		0	0	0	0
83	Total 2681		L77-82	0	0	0	0	0	0	0
<u>Deferred Maint &amp; Retirements Acct 1438</u>										
84	2110	General Support Facilities	L3	0	0	0	0	0	0	0
85	2210	COE - Switching	L4	0			0		0	
86	2220	COE - Operator Systems	L5	0			0	0	0	
87	2230	COE - Transmission	L6	0	0		0	0		0
88	2310	Information Orig /Term	L8	0	0	0				0
89	2410	Cable & Wire Facilities	L9	0	0		0	0	0	0
90	Total 1438		L84-89	0	0	0	0	0	0	0
<u>Accumulated Depreciation - Acct 3100</u>										
91	2110	General Support Facilities	L3	2,133,723	1,313,553	0	381,326	34	64,893	368,702
92	2210	COE - Switching	L4	2,223,800			2,223,800		0	
93	2220	COE - Operator Systems	L5	0			0	0	0	
94	2230	COE - Transmission	L6	3,008,779	1,381,101		0	0	310,576	1,317,102
95	2310	Information Orig /Term	L8	0	0	0				0
96	2410	Cable & Wire Facilities	L9	6,354,094	5,692,588		0	0	25,291	636,215
97	Total 3100		L91-96	13,720,396	8,387,242	0	2,605,126	34	400,760	2,322,019

Plant Date: Average 6/30/2004  
Expense Date: 12 Mo. Ending 6/30/2004

Home Telephone Company, Inc.  
Study No.: 240527

Attachment #2 - Form 8

**PART 69**

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C		
					BFP	Pay / Other	Local Sw	Information			Transport	
<b><u>Net Current Deferred Operating Income Taxes - Acct 4100</u></b>												
98	2110	General Support Facilities	L3	0	0	0	0	0	0	0		
99	2210	COE - Switching	L4	0			0		0			
100	2220	COE - Operator Systems	L5	0			0	0	0			
101	2230	COE - Transmission	L6	0	0		0	0		0		
102	2310	Information Orig /Term	L8	0	0	0				0		
103	2410	Cable & Wire Facilities	L9	0	0		0	0	0	0		
104		Total 4100	L98-103		0	0	0	0	0	0		
<b><u>Net Noncurrent Deferred Operating Income Taxes - Acct 4340</u></b>												
105	2110	General Support Facilities	L3	21,680	13,347	0	3,875	0	659	3,746	53	
106	2210	COE - Switching	L4	15,835			15,835		0			
107	2220	COE - Operator Systems	L5	0			0	0	0			
108	2230	COE - Transmission	L6	24,029	11,030		0	0	2,480	10,519		
109	2310	Information Orig /Term	L8	0	0	0				0		
110	2410	Cable & Wire Facilities	L9	48,898	43,807		0	0	195	4,896		
111		Total 4340	L105-110		110,442	68,184	0	19,710	0	3,334	19,161	53
<b><u>Plant Specific Expenses</u></b>												
112	6110	Network Support	L12	1,368	843	0	245	0	41	238	1	
113	6120	General Support	L3	306,949	188,963	0	54,856	5	9,335	53,040	750	
114	6210	COE - Switching - Equal Access	Direct	0			0					
115	6210	COE - Switching - All Other	Alloc 6	217,899			174,457		43,442			
116	6220	COE - Operator Systems	L5	0			0	0	0			
117	6230	COE - Transmission	L6	81,313	37,325		0	0	8,393	35,595		
118		Total COE	L114-117		299,212	37,325		0	51,835	35,595		
119	6310	IOT - Other	L67	0		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	468,338	419,581		0	0	1,864	46,893		
123		Total Plant Specific	L112,113,118,121-122		1,075,867	646,712	0	229,558	5	63,075	135,766	751



Plant Date: Average 6/30/2004  
Expense Date: 12 Mo. Ending 6/30/2004

Home Telephone Company, Inc.  
Study No.: 240527

Attachment #2 - Form 9

**PART 69**

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C
					BFP	Pay / Other	Local Sw	Information		
<u>Plant Non-Specific Expenses</u>										
124	6510	Other Prop Plant & Equip	L10	0	0	0	0	0	0	
125	6530	Network Operations	L10	352,991	217,781	0	63,178	0	10,663	61,369
126	6540	Access	Direct	0						
126a	6540	Universal Service Assignment	Direct	103,583	103,583					
	6561	<u>Depreciation</u>								
127		Dep - Support Assets	L3	266,584	164,113	0	47,642	4	8,108	46,065
128		Dep - COE Switching	L4	320,901			320,901		0	
129		Dep - COE Operator	L5	0			0	0	0	
130		Dep - COE Transmission	L6	451,239	207,130		0	0	46,578	197,531
131		Dep - IOT	L8	0	0	0				0
132		Dep - Cable & Wire Facilities	L9	547,588	490,580		0	0	2,180	54,828
133		Total 6561	L127-132	1,586,312	861,823	0	368,543	4	56,866	298,424
										652
134	6562	Dep - Prop Held for Future Use	L19	0	0	0	0	0	0	0
135	6563	Amort - Tangible Assets	L16	0	0	0	0	0	0	0
136	6564	Amort - Intangible Assets	L17	20,922	12,902	0	3,743	0	633	3,633
137	6565	Amort - Acquisition Adjust	L21	0	0	0	0	0	0	0
138		Total Plant Non-Specific	L124-137 Less L133	2,063,808	1,196,089	0	435,464	4	68,162	363,426
										663
<u>Customer Operations Expenses</u>										
139	6610	<u>Marketing</u>	L12	26,305	16,222	0	4,707	0	796	4,567
										13
140	6621	<u>Operator</u>	Alloc 4	0			0	0		
141		Outside Operator Services	Alloc 5	0			0	0		
	6622	<u>Directory</u>								
142		Published Directory Expense	Direct	1,536				1,536		

Plant Date: Average 6/30/2004  
Expense Date: 12 Mo. Ending 6/30/2004

Home Telephone Company, Inc.  
Study No.: 240527

Attachment #2 - Form 10

**PART 69**

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C
					BFP	Pay / Other	Local Sw	Information		
6623 Commercial Operations										
Cat 1 - Local Business Office										
End User Service Order Processing										
143		Presubscription	L13	101,859	76,060	0	22,068		3,731	
144		Message Tel	Direct	28,457						28,457
145		Private Line	Direct	530						530
146		Total	L143-145	130,846	76,060	0	22,068		3,731	28,987
End User Payment and Collection										
147		Message Tel	Direct	82,502						82,502
148		Private Line	Direct	0						0
149		EUCL	Direct	48,477	48,477					
150		Total	L147-149	130,979	48,477					82,502
End User Billing Inquiry										
151		Message Tel	Direct	388						388
152		Private Line	Direct	0						0
153		EUCL	Direct	249	249					
154		Total	L151-153	637	249					388
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
IXC Payment and Collection										
159		Message Tel	L13	29,931	22,350	0	6,485		1,096	
160		Private Line	Direct	9,693						9,693
161		Billing & Collection	Direct	2,531						2,531
162		Total	L159-161	42,155	22,350	0	6,485		1,096	9,693
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
167		Future Use								
168		Total Category 1	L146,150,154,158,162,166	304,617	147,136	0	28,553		4,827	9,693
										114,408

Plant Date: Average 6/30/2004  
Expense Date: 12 Mo. Ending 6/30/2004

Home Telephone Company, Inc.  
Study No.: 240527

Attachment #2 - Form 11

**PART 69**

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C
					BFP	Pay / Other	Local Sw	Information	Transport	
<u>Cat 2 - Revenue Accounting</u>										
169		Message Processing	Direct	39,056						39,056
170		OB&C - Expense	Direct	82,618						82,618
171		Future Use								
172		Future Use								
172		Carrier Access Billing	L11	39,918			18,652	0	3,148	18,118
174		Subscriber Line Charge	Direct	14,580	14,580					
175		Total Category 2	L169-174	176,172	14,580		18,652	0	3,148	18,118
176		Subtotal Customer Services	L140-142,168,175	482,325	161,716	0	47,205	1,536	7,975	27,811
<u>Category 3 - Other Commercial</u>										
177		Total Category 3	L176	903	303	0	88	3	15	52
178		Total Customer Services	L176-177	483,228	162,019	0	47,293	1,539	7,990	27,863
179		Total Customer Operations	L139,178	509,533	178,241	0	52,000	1,539	8,786	32,430
180		Total Big Three Expenses	L123-126,179 (less L114)	2,041,974	1,146,317	0	344,736	1,544	82,524	229,565
180a		Total Big Three Expenses - Modified	L180 Less 112, 113, 139, 143, 155, 159, 163	1,575,562	841,879	0	256,375	1,539	67,525	171,720
<u>Corporate Operations Expenses</u>										
181	6710	Executive & Planning	L180	90,478	50,792	0	15,275	68	3,657	10,514
182	6720	General & Administrative	L180	580,531	325,897	0	98,008	439	23,461	65,265
183		Total Corporate Operations	L181-182	671,009	376,689	0	113,283	507	27,118	75,437
184		Total Operating Expenses	L123,138,179,183	4,320,217	2,397,731	0	830,305	2,055	167,141	607,059
<u>Operating Taxes</u>										
185		Future Use								
186	7240	Ad Valorem Taxes	L12	211,939	130,698	0	37,921	1	6,411	36,800
187	7370	Special Charges	L12	0	0	0	0	0	0	0
188		Total Operating Exp & Taxes	L184-186	4,532,156	2,528,429	0	868,226	2,056	173,552	643,859

Plant Date: Average 6/30/2004  
Expense Date: 12 Mo. Ending 6/30/2004

Home Telephone Company, Inc.  
Study No.: 240527

Attachment #2 - Form 12

**PART 69**

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	
					BFP	Pay / Other	Local Sw	Information			Transport
<u>Tax Adjustments</u>											
189	7210	Investment Tax Credits	L12	0	0	0	0	0	0	0	
190		TRA-86 Amortization	L12	0	0	0	0	0	0	0	
191		Total	L189-190	0	0	0	0	0	0	0	
192	7340	AFUDC	L12	0	0	0	0	0	0	0	
193		FIT Adjustments - Addbacks	L12	0	0	0	0	0	0	0	
194		FIT Adjustments - Deductions	L12	0	0	0	0	0	0	0	
195		Total FIT Adjustments	L193-194	0	0	0	0	0	0	0	
196		SIT Adjustments - Addbacks	L12	0	0	0	0	0	0	0	
197		SIT Adjustments - Deductions	L12	0	0	0	0	0	0	0	
198		Total SIT Adjustments	L196-197	0	0	0	0	0	0	0	
199	7500	Fixed Charges	L44	0	0	0	0	0	0	0	
200	7540	Interest On Customer Dep	L12	4,319	2,663	0	773	0	131	750	2
<u>Rent Revenues Account 5240</u>											
201	2110	General Support Facilities	L3	0	0	0	0	0	0	0	
202	2210	COE - Switching	L4	0			0		0		
203	2220	COE - Operator Systems	L5	0			0	0	0		
204	2230	COE - Transmission	L6	0	0		0	0	0	0	
205	2310	Information Orig /Term	L8	0	0	0				0	
206	2410	Cable & Wire Facilities	L9	0	0		0		0	0	
207		Total 5240	L201-206	0	0	0	0	0	0	0	
208		Total Operating Exp & Taxes (Including 7540 / Net of 5240)	L188+200 Less 207	4,536,475	2,531,092	0	868,999	2,056	173,683	644,609	316,036

**Plant Date: Average 6/30/2004**  
**Expense Date: 12 Mo. Ending 6/30/2004**

**Home Telephone Company, Inc.**  
**Study No.: 240527**

**Attachment #2 - Form 13**[illegible]

**Plant Date: Average 6/30/2004**  
**Expense Date: 12 Mo. Ending 6/30/2004**

**Home Telephone Company, Inc.**  
**Study No.: 240527**

Attachment #2 - Form 14

<b>IX</b>	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	

Plant Date: Average 6/30/2004  
Expense Date: 12 Mo. Ending 6/30/2004

Home Telephone Company, Inc.  
Study No.: 240527

Attachment #2 - Form 15

IX

0

0

0  
0  
0

0

0

0

0

Plant Date: Average 6/30/2004  
Expense Date: 12 Mo. Ending 6/30/2004

Home Telephone Company, Inc.  
Study No.: 240527

Attachment #2 - Form 16

IX

\_\_\_\_\_

\_\_\_\_\_  
=====

0

\_\_\_\_\_  
\_\_\_\_\_  
=====



**Plant Date: Average 6/30/2004**  
**Expense Date: 12 Mo. Ending 6/30/2004**

**Home Telephone Company, Inc.**  
**Study No.: 240527**

**Attachment #2 - Form 17**

---

0

0

①

1

0

0

0

0

0

0

0

0

0

0

0

1

0

0

**Plant Date: Average 6/30/2004**  
**Expense Date: 12 Mo. Ending 6/30/2004**

**Home Telephone Company, Inc.**  
**Study No.: 240527**

**Attachment #2 - Form 18**

---

IX

0

0

①

0

0

0

0

0

0

0

0

0

0

0

0

0

---

0

0

0

**Plant Date: Average 6/30/2004**  
**Expense Date: 12 Mo. Ending 6/30/2004**

**Home Telephone Company, Inc.**  
**Study No.: 240527**

**Attachment #2 - Form 19**

---

IX

0  
0  
0

0  
0  
0  
0

$$\frac{0}{0}$$

0  
0  
0  
0

0

1

00

Plant Date: Average 6/30/2004  
Expense Date: 12 Mo. Ending 6/30/2004

Home Telephone Company, Inc.  
Study No.: 240527

Attachment #2 - Form 20

IX

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

=====

Plant Date: Average 6/30/2004  
Expense Date: 12 Mo. Ending 6/30/2004

Home Telephone Company, Inc.  
Study No.: 240527

Attachment #2 - Form 21

IX

0
0
0
0
0
0
0
0
0
0
0
0
0
0

**Plant Date: Average 6/30/2004**  
**Expense Date: 12 Mo. Ending 6/30/2004**

**Home Telephone Company, Inc.**  
**Study No.: 240527**

**Attachment #2 - Form 22**

---

0

0

0

0

0

0

0

0

**0**

0

①

0

①

1

0

0

1

0

---

---

**0**

Plant Date: Average 6/30/2004  
Expense Date: 12 Mo. Ending 6/30/2004

Home Telephone Company, Inc.  
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
1	2111	Land	L10	1,238,597	293,443	61,752	0	0	172,291	1,597	37,324	15,472	19,399
2		General Support	L10	13,503,216	3,199,120	673,221	0	0	1,878,323	17,405	406,909	168,678	211,486
2a		General Purpose Computer	L10	244,000	57,807	12,165	0	0	33,941	315	7,353	3,048	3,822
3	2110	Land & General Support	L1-2	14,985,813	3,550,370	747,138	0	0	2,084,555	19,317	451,586	187,198	234,707
4	2210	COE - Switching	L45	10,912,413	2,908,856		0		604,679		196,773		0
5	2220	COE - Operator Systems	L50	0	0		0		0		0		0
6	2230	COE - Transmission	L60	12,237,994	2,480,464	1,931,233	0	0	1,643,240	31,560	350,740	386,162	835,674
7		Total COE	L4-6	23,150,407	5,389,320	1,931,233	0	0	2,247,919	31,560	547,513	386,162	835,674
8	2310	Information Orig /Term	L66	0	0		0		0		0		0
9	2410	Cable & Wire Facilities	L74	33,523,607	8,037,626	894,328	0	0	5,635,544	41,492	1,160,314	321,793	51,948
10		Total COE, IOT & C&WF	L7-9	56,674,014	13,426,946	2,825,561	0	0	7,883,463	73,052	1,707,827	707,955	887,622
11	2680	Capital Leases	L81	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
13	2680	Amortizable Tangibles	L11-12	0	0	0	0	0	0	0	0	0	0
14	2690	Intangibles	L40	1,314,817	311,500	65,552	0	0	182,894	1,695	39,621	16,424	20,593
15	2001	Plant In Service	L3, 10, 13, 14	72,974,644	17,288,816	3,638,251	0	0	10,150,912	94,064	2,199,034	911,577	1,142,922
16	2002	Prop Held For Future Use	L15	0	0	0	0	0	0	0	0	0	0
17	2003	Plant Under Construction	L15	1,199,605	284,205	59,808	0	0	166,867	1,546	36,149	14,985	18,788
18	2005	Plant Acquisition Adjustment	L15	0	0	0	0	0	0	0	0	0	0
19	1220	Material & Supplies	L9	450,000	107,892	12,005	0	0	75,648	557	15,575	4,320	697
20	1402	Class B RTB Stock	L15	349,400	82,778	17,420	0	0	48,602	450	10,529	4,365	5,472
21	1410	Other Noncurrent Assets	L175	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
23	1439	Def Non-Capital Equal Access	Alloc 13	0	0		0		0		0		
24	1500	Other Jurisdictional Assets	Alloc 19	0	0	0	0	0	0	0	0	0	0
25	CWC	Cash Working Capital	L189	512,090	126,173	17,741	0	0	67,105	601	19,275	6,068	5,178

Plant Date: Average 6/30/2004  
Expense Date: 12 Mo. Ending 6/30/2004

Home Telephone Company, Inc.  
Study No.: 240527

Attachment #3 - Form 24

**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
26	3100	Depreciation Reserve	L102	47,977,597	11,396,123	2,324,273	0	0	6,627,013	60,632	1,439,285	585,227	723,419
27	3200	Res - Prop Held for Future Use	L16	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
29	3400	Res - Leasehold Improvments	L13	0	0	0	0	0	0	0	0	0	0
30	3500	Res - Intangible	L14	1,359,287	322,036	67,769	0	0	189,079	1,752	40,961	16,980	21,289
31	3600	Res - Plant Acquisiton Adj	L15	0	0	0	0	0	0	0	0	0	0
32		Total Reserves	L 26-31	49,336,884	11,718,159	2,392,042	0	0	6,816,092	62,384	1,480,246	602,207	744,708
33	4040	Customer Deposits	L15	130,000	30,799	6,481	0	0	18,083	168	3,917	1,624	2,036
34	4100	Current Deferred Op Taxes	L109	0	0	0	0	0	0	0	0	0	0
35	4310	Other Long Term Liabilities	L175	621,432	144,734	19,944	0	0	82,035	728	24,873	7,429	5,673
36	4340	Non-Current Def Oper Taxes	L116	385,183	91,258	19,184	0	0	53,609	496	11,611	4,809	6,020
37	4360	Other Deferred Credits	Alloc 48	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
39		Net Investment	L15-25 Less L32-38	25,012,240	5,904,914	1,307,574	0	0	3,539,315	33,442	759,915	325,246	414,620
40		Total 2001 Less 2690	L 3, 10, 13	71,659,827	16,977,316	3,572,699	0	0	9,968,018	92,369	2,159,413	895,153	1,122,329
41		Total 2001 Less Associated Res	L15-19,24 Less L32,34 36-38	24,902,182	5,871,496	1,298,838	0	0	3,523,726	33,287	758,901	323,866	411,679



Plant Date: Average 6/30/2004  
Expense Date: 12 Mo. Ending 6/30/2004

Home Telephone Company, Inc.  
Study No.: 240527

Attachment #3 - Form 25

**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
<b><u>Central Office Switching - Acct 2210</u></b>													
42	2210	Cat 2 - Tandem Switching	Alloc 2	0	0		0		0		0		0
43	2210	Cat 3 - Local Switching	Alloc 3	10,912,413	2,908,856		0		604,679		196,773		0
44	2210	Cat 5 - Equal Access	Alloc 13	0	0		0		0		0		
45		Total 2210	L42-44	10,912,413	2,908,856		0		604,679		196,773		0
<b><u>Central Office Operator Systems - Acct 2220</u></b>													
2220		Cat 1 - Operator Systems											
46		Intercept Boards	Alloc 24	0	0		0		0		0		0
47		Information Boards	Alloc 47	0	0		0		0		0		0
48		Service Observing Boards	Alloc 67	0	0		0		0		0		0
49		Other Boards	Alloc 1	0	0		0		0		0		0
50		Total 2220	L46-49	0	0		0		0		0		0
<b><u>Central Office Transmission - Acct 2230</u></b>													
51	2230	Cat 4.11 - Wdbd Exch Ln xDSL	Alloc 4	1,272,124		1,272,124		0		0		0	0
52	2230	Cat 4.121 - Exch Trunk EAS	Alloc 5	31,598									31,598
53	2230	Cat 4.122 - Exch Trunk Toll	Alloc 6	0	0		0		0		0		0
54	2230	Cat 4.123 - Exch Trunk Spl	Alloc 7	0		0		0		0		0	
55	2230	Cat 4.13 - Exch Ln Circuit	Alloc 8	8,236,323	2,025,074	60,881	0	0	1,421,805	8,349	292,453	44,878	0
56	2230	Cat 4.21 - IX Cct - Other Co	Alloc 9	0	0	0	0	0					
57	2230	Cat 4.22 - IX Cct - Wdbd	Alloc 10	806,492	0	531,467	0	0	0	14,866	0	256,442	0
58	2230	Cat 4.23 - IX Cct - Other	Alloc 11	1,699,613	427,506	66,761	0	0	207,876	8,345	54,310	84,842	804,076
59	2230	Cat 4.3 - Host Remote	Alloc 12	191,844	27,884		0		13,559		3,977		0
60		Total 2230	L51-59	12,237,994	2,480,464	1,931,233	0	0	1,643,240	31,560	350,740	386,162	835,674

Plant Date: Average 6/30/2004  
Expense Date: 12 Mo. Ending 6/30/2004

Home Telephone Company, Inc.  
Study No.: 240527

Attachment #3 - Form 26

**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
<b><u>Information Origination / Termination - Acct 2310</u></b>													
61	2351	Cat 1 - Pub Tel ( Less Coinless)	Alloc 14	0	0		0		0		0		0
62	2351	Cat 1 - Pub Tel (Coinless )	Alloc 15	0	0		0		0		0		0
63	2362	Cat 1 - Other Terminal Equip	Alloc 14	0	0		0		0		0		0
64		Total Category 1	L61-63	0	0		0		0		0		0
65		Cat 2 - Customer Premise	Alloc 16	0					0		0		0
66		Total 2310	L64-65	0	0		0		0		0		0

**Cable and Wire Facilities - Acct 2410**

67	2410	Cat 1 - Exch Ln CWF	Alloc 17	32,545,801	8,002,074	240,571	0	0	5,618,256	32,993	1,155,628	177,335	0
68	2410	Cat 2.1 - Exch Trk CWF - EAS	Alloc 5	5,525									5,525
69	2410	Cat 2.2 - Exch Trk CWF - Toll	Alloc 6	0	0		0		0		0		0
70	2410	Cat 2.3 - Exch Trk CWF - Spl	Alloc 7	360,746		360,746		0		0		0	
71	2410	Cat 2.4 - Exch Trk CWF - Wb	Alloc 10	440,079	0	290,006	0	0	0	8,112	0	139,933	0
72	2410	Cat 3 - IX C&WF	Alloc 18	96,670	24,682	3,005	0	0	12,002	387	3,136	4,525	46,423
73	2410	Cat 4 - Host / Remote C&WF	Alloc 12	74,786	10,870		0		5,286		1,550		0
74		Total 2410	L67-73	33,523,607	8,037,626	894,328	0	0	5,635,544	41,492	1,160,314	321,793	51,948

Plant Date: Average 6/30/2004  
Expense Date: 12 Mo. Ending 6/30/2004

Home Telephone Company, Inc.  
Study No.: 240527

Attachment #3 - Form 27

**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
<b><u>Tangible Assets - Capital Leases - Acct 2680</u></b>													
75	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0
76	2210	COE - Switching	L4	0	0		0		0		0		0
77	2220	COE - Operator Systems	L5	0	0		0		0		0		0
78	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0
79	2310	Information Orig /Term	L8	0	0		0		0		0		0
80	2410	Cable & Wire Facilities	L9	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
<b><u>Tangible Assets - Leasehold Improvements - Acct 2680</u></b>													
82	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0
83	2210	COE - Switching	L4	0	0		0		0		0		0
84	2220	COE - Operator Systems	L5	0	0		0		0		0		0
85	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0
86	2310	Information Orig /Term	L8	0	0		0		0		0		0
87	2410	Cable & Wire Facilities	L9	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
<b><u>Deferred Maint &amp; Retirements Acct 1438</u></b>													
89	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0
90	2210	COE - Switching	L4	0	0		0		0		0		0
91	2220	COE - Operator Systems	L5	0	0		0		0		0		0
92	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0
93	2310	Information Orig /Term	L8	0	0		0		0		0		0
94	2410	Cable & Wire Facilities	L9	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

Plant Date: Average 6/30/2004  
Expense Date: 12 Mo. Ending 6/30/2004

Home Telephone Company, Inc.  
Study No.: 240527

Attachment #3 - Form 28

**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
<b><u>Accumulated Depreciation - Acct 3100</u></b>													
96	2110	General Support Facilities	L3	7,440,491	1,762,767	370,956	0	0	1,034,986	9,591	224,213	92,944	116,533
97	2210	COE - Switching	L4	8,342,462	2,223,800		0		462,273		150,432		0
98	2220	COE - Operator Systems	L5	0	0		0		0		0		0
99	2230	COE - Transmission	L6	8,346,316	1,691,677	1,317,102	0	0	1,120,690	21,524	239,205	263,363	569,930
100	2310	Information Orig /Term	L8	0	0		0		0		0		0
101	2410	Cable & Wire Facilities	L9	23,848,328	5,717,879	636,215	0	0	4,009,064	29,517	825,435	228,920	36,956
102	Total 3100		L96-101	47,977,597	11,396,123	2,324,273	0	0	6,627,013	60,632	1,439,285	585,227	723,419
<b><u>Net Current Deferred Operating Income Taxes - Acct 4100</u></b>													
103	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0
104	2210	COE - Switching	L4	0	0		0		0		0		0
105	2220	COE - Operator Systems	L5	0	0		0		0		0		0
106	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0
107	2310	Information Orig /Term	L8	0	0		0		0		0		0
108	2410	Cable & Wire Facilities	L9	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
<b><u>Net Noncurrent Deferred Operating Income Taxes - Acct 4340</u></b>													
110	2110	General Support Facilities	L3	75,602	17,911	3,769	0	0	10,516	97	2,278	944	1,184
111	2210	COE - Switching	L4	59,403	15,835		0		3,292		1,071		0
112	2220	COE - Operator Systems	L5	0	0		0		0		0		0
113	2230	COE - Transmission	L6	66,655	13,510	10,519	0	0	8,950	172	1,910	2,103	4,552
114	2310	Information Orig /Term	L8	0	0		0		0		0		0
115	2410	Cable & Wire Facilities	L9	183,523	44,002	4,896	0	0	30,851	227	6,352	1,762	284
116	Total 4340		L110-115	385,183	91,258	19,184	0	0	53,609	496	11,611	4,809	6,020

Plant Date: Average 6/30/2004  
Expense Date: 12 Mo. Ending 6/30/2004

Home Telephone Company, Inc.  
Study No.: 240527

Attachment #3 - Form 29

**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
<b><u>Plant Specific Expenses</u></b>													
117	6110	Network Support	L3	4,770	1,130	238	0	0	664	6	144	60	75
118	6120	General Support	L3	1,070,359	253,585	53,364	0	0	148,889	1,380	32,254	13,371	16,764
119	6210	COE - Switching - Eq. Access	Alloc 13	0	0		0		0		0		
120	6210	COE - Switching - All Other	L7	689,082	160,415	57,484	0	0	66,910	939	16,297	11,494	24,874
121	6220	COE - Operator Systems	L7	0	0	0	0	0	0	0	0	0	0
122	6230	COE - Transmission	L7	257,144	59,862	21,451	0	0	24,969	351	6,082	4,289	9,282
123		Total COE	L119-122	946,226	220,277	78,935	0	0	91,879	1,290	22,379	15,783	34,156
124	6310	IOT - Other	L64	0	0		0		0		0		0
125	6310	IOT - Customer Premise	Alloc 16	0					0		0		0
126		Total 6310	L124-125	0	0		0		0		0		0
127	6410	Cable & Wire Facilities	L9	1,757,778	421,445	46,893	0	0	295,494	2,176	60,840	16,873	2,724
128		Total Plant Specific	L117,118,123,126-127	3,779,133	896,437	179,430	0	0	536,926	4,852	115,617	46,087	53,719

Plant Date: Average 6/30/2004  
Expense Date: 12 Mo. Ending 6/30/2004

Home Telephone Company, Inc.  
Study No.: 240527

Attachment #3 - Form 30

**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
<b><u>Plant Non-Specific Expenses</u></b>													
129	6510	Other Prop Plant & Equip	L15	0	0	0	0	0	0	0	0	0	0
130	6530	Network Operations	L10	1,230,914	291,622	61,369	0	0	171,222	1,587	37,093	15,376	19,278
131	6540	Access	Alloc 20	0	0	0	0	0	0	0	0	0	0
131a	6540	Universal Service Assignment	Alloc 35	103,583	103,583		0		0		0		
	6561	<b><u>Depreciation</u></b>											
132		Dep - Support Assets	L3	929,602	220,237	46,347	0	0	129,309	1,198	28,013	11,612	14,559
133		Dep - COE Switching	L4	1,203,842	320,901		0		66,707		21,708		0
134		Dep - COE Operator	L5	0	0		0		0		0		0
135		Dep - COE Transmission	L6	1,251,731	253,708	197,531	0	0	168,074	3,228	35,875	39,498	85,475
136		Dep - IOT	L8	0	0		0		0		0		0
137		Dep - Cable & Wire Facilities	L9	2,055,220	492,760	54,828	0	0	345,496	2,544	71,135	19,728	3,185
138		Total 6561	L132-137	5,440,395	1,287,606	298,706	0	0	709,586	6,970	156,731	70,838	103,219
139	6562	Dep - Prop Held for Fut Use	L15	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
141	6564	Amort - Intangible Assets	L14	72,958	17,285	3,637	0	0	10,149	94	2,199	911	1,143
142	6565	Amort - Acquisition Adjust	L15	0	0	0	0	0	0	0	0	0	0
143		Total Plant Non-Specific	L129-142 Less 138	6,847,850	1,700,096	363,712	0	0	890,957	8,651	196,023	87,125	123,640
<b><u>Customer Operations Expenses</u></b>													
144	6610	Marketing	Alloc 43	133,511	26,305	0	0	0	11,302	0	4,336	0	0
145	6621	Operator	L50	0	0		0		0		0		0
146		Outside Operator Services	Alloc 42	13,444	0		0		0		0		0
	6622	<b><u>Directory</u></b>											
147		Classified	Alloc 22	11,394									
148		TWX	Alloc 23	0	0	0	0	0	0	0	0	0	0
149		Alpha	Alloc 24	11,395	1,536		0		747		219		0
150		Foreign	Alloc 25	0	0		0		0		0		0
151		Total 6622	L147-150	22,789	1,536	0	0	0	747	0	219	0	0

Plant Date: Average 6/30/2004  
Expense Date: 12 Mo. Ending 6/30/2004

Home Telephone Company, Inc.  
Study No.: 240527

Attachment #3 - Form 31

**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
<b>6623 Commercial Operations</b>													
<b><u>Cat 1 - Local Business Office</u></b>													
End User service order processing													
152		Presubscription	Alloc 26	101,859	101,859								
153		Directory Advertising	Alloc 27	532									
154		All other	Alloc 28	607,967	28,457	530	0	0	10,106	532	25,266	532	
155		End User payment & collection	Alloc 21	620,641	130,979	0	0	0	69,085	0	17,321	24,696	
156		End User billing inquiry	Alloc 30	160,582	637	0	0	0	1,386	28	2,550	277	
157		IXC service order processing	Alloc 32	0	0	0	0	0	0	0	0	0	
158		IXC payment and collection	Alloc 33	79,662	32,462	9,693	0	0	35,512	1,598	397	0	
159		IXC billing inquiry	Alloc 34	0	0	0	0	0	0	0	0	0	
160		Future Use											
161		Total Category 1	L152-160	1,571,243	294,394	10,223	0	0	116,089	2,158	45,534	25,505	0
<b><u>Cat 2 - Revenue Accounting</u></b>													
162		Message Processing	Alloc 36	103,040	39,056		0		56,736		7,248		0
163		OB&C - Expense	Alloc 38	277,015	82,618		0		48,599		48,599		0
164		Future Use											
165		Future Use											
166		Future Use											
167		Carrier Access Billing	Alloc 44	79,838	39,918		0		19,960		19,960		
168		Subscriber Line Charge	Alloc 29	14,580	14,580		0		0		0		
169		Total Category 2	L162-168	474,473	176,172	0	0	0	125,295	0	75,807	0	0
170		Subtotal Categories 1 & 2	L161,169	2,045,716	470,566	10,223	0	0	241,384	2,158	121,341	25,505	0

Plant Date: Average 6/30/2004  
Expense Date: 12 Mo. Ending 6/30/2004

Home Telephone Company, Inc.  
Study No.: 240527

Attachment #3 - Form 32

**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
<b>Category 3 - Other Commercial</b>													
171		Telcom Relay Service	Alloc 45	903	903		0		0		0		
172		Other	L170	0	0	0	0	0	0	0	0	0	0
173		Total Commercial Operations	L170-172	2,046,619	471,469	10,223	0	0	241,384	2,158	121,341	25,505	0
174		Total Customer Operations	L144-146,151,173	2,216,363	499,310	10,223	0	0	253,433	2,158	125,896	25,505	0
175		Total Big Three Expenses	L123,126-127,130,174 (less L119)	6,151,281	1,432,654	197,420	0	0	812,028	7,211	246,208	73,537	56,158
<b>Corporate Operations Expenses</b>													
176	6710	Executive & Planning	L175	341,430	79,520	10,958	0	0	45,072	400	13,666	4,082	3,117
<b>6720 General &amp; Administrative</b>													
177		Other Direct	Alloc 46	68,180	68,180	0	0	0	0	0	0	0	0
178		Direct to EAS	Alloc 31	0									0
179		Other	L175	1,933,418	450,300	62,051	0	0	255,230	2,266	77,386	23,114	17,651
180		Total 6720	L177-179	2,001,598	518,480	62,051	0	0	255,230	2,266	77,386	23,114	17,651
181		Total Corporate Operations	L176,180	2,343,028	598,000	73,009	0	0	300,302	2,666	91,052	27,196	20,768
182		Total Operating Expenses	L128,143,174,181	15,186,374	3,693,843	626,374	0	0	1,981,618	18,327	528,588	185,913	198,127
<b>Operating Taxes</b>													
183		Future Use											
184	7240	Ad Valorem Taxes - Allocated	L15	732,969	173,652	36,543	0	0	101,957	945	22,087	9,156	11,480
185	7240	Ad Valorem Taxes - Direct	Alloc 40	1,744	1,744	0	0	0	0	0	0	0	0
186		Total 7240	L183-185	734,713	175,396	36,543	0	0	101,957	945	22,087	9,156	11,480
187	7370	Special Charges	L181	0	0	0	0	0	0	0	0	0	0
188		Total Operating Exp & Taxes	L182,186,187	15,921,087	3,869,239	662,917	0	0	2,083,575	19,272	550,675	195,069	209,607
189		Total Operating Exp & Taxes (Less Depreciation)	L188 Less 138-142	10,407,734	2,564,348	360,574	0	0	1,363,840	12,208	391,745	123,320	105,245



Plant Date: Average 6/30/2004  
Expense Date: 12 Mo. Ending 6/30/2004

Home Telephone Company, Inc.  
Study No.: 240527

Attachment #3 - Form 33

**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
<b>Tax Adjustments</b>													
190	7210	Investment Tax Credits	L15	0	0	0	0	0	0	0	0	0	0
191		TRA-86 Amortization	L15	0	0	0	0	0	0	0	0	0	0
192		Total	L190-191	0	0	0	0	0	0	0	0	0	0
193	7340	AFUDC	L17	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
195		FIT Adjustments - Deductions	L15	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
197		SIT Adjustments - Addbacks	L15	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
199		Total SIT Adjustments	L197-198	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
201	7540	Interest On Customer Dep	L41	15,000	3,537	782	0	0	2,123	20	457	195	248
<b>Rent Revenues Account 5240</b>													
202	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0
203	2210	COE - Switching	L4	0	0		0		0		0		0
204	2220	COE - Operator Systems	L5	0	0		0		0		0		0
205	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0
206	2310	Information Orig /Term	L8	0	0		0		0		0		0
207	2410	Cable & Wire Facilities	L9	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
209		Total Operating Exp & Taxes (Including 7540 / Net of 5240)	L188+201 Less 208	15,936,087	3,872,776	663,699	0	0	2,085,698	19,292	551,132	195,264	209,855
				784,737,633	0								
				0	0								

PART 36

Plant Date: Average 6/30/2004  
Expense Date: 12 Mo. Ending 6/30/2004

Home Telephone Company, Inc.  
Study No.: 240527

Attachment #3 - Form 34

**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
Ln	Acct	Description	Allocation	Total Company	InterLATA Message	InterLATA P/L	IntraLATA Message	IntraLATA P/L					
1	2111	Land	L10	1238597	293443	61752	0	0					
2		General Support	L10	13503216	3199120	673221	0	0					
2a		General Purpose Computer	L175	244000	57807	12165	0	0					
3	2110	Land & General Support	L1-2	14985813	3550370	747138	0	0					
4	2210	COE - Switching	L45	10912413	2908856		0						
5	2220	COE - Operator Systems	L50	0	0		0						
6	2230	COE - Transmission	L60	12237994	2480464	1931233	0	0					
7		Total COE	L4-6	23150407	5389320	1931233	0	0					
8	2310	Information Orig /Term	L66	0	0		0						
9	2410	Cable & Wire Facilities	L74	33523607	8037626	894328	0	0					
10		Total COE, IOT & C&WF	L7-9	56674014	13426946	2825561	0	0					
11	2680	Capital Leases	L81	0	0	0	0	0					
12	2680	Leasehold Improvements	L88	0	0	0	0	0					
13	2680	Amortizable Tangibles	L11-12	0	0	0	0	0					
14	2690	Intangibles	L40	1314817	311500	65552	0	0					
15	2001	Plant In Service	L3, 10, 13, 14	72974644	17288816	3638251	0	0					
16	2002	Prop Held For Future Use	L15	0	0	0	0	0					
17	2003	Plant Under Construction	L15	1199605	284205	59808	0	0					
18	2005	Plant Acquisition Adjustment	L15	0	0	0	0	0					
19	1220	Material & Supplies	L9	450000	107892	12005	0	0					
20	1402	Class B RTB Stock	L15	349400	82778	17420	0	0					
21	1410	Other Noncurrent Assets	L175	0	0	0	0	0					
22	1438	Deferred Maint & Retirements	L95	0	0	0	0	0					
23	1439	Def Non-Capital Equal Access	Alloc 13	0	0		0						
24	1500	Other Jurisdictional Assets	Alloc 19	0	0	0	0	0					
25	CWC	Cash Working Capital	L189	512090	126173	17741	0	0					
26	3100	Depreciation Reserve	L102	47977597	11396123	2324273	0	0					
27	3200	Res - Prop Held for Future Use	L16	0	0	0	0	0					
28	3400	Res - Capital leases	L13	0	0	0	0	0					
29	3400	Res - Leasehold Improvments	L13	0	0	0	0	0					
30	3500	Res - Intangible	L14	1359287	322036	67769	0	0					
31	3600	Res - Plant Acquisiton Adj	L15	0	0	0	0	0					
32		Total Reserves	L 26-31	49336884	11718159	2392042	0	0					

Plant Date: Average 6/30/2004  
Expense Date: 12 Mo. Ending 6/30/2004

Home Telephone Company, Inc.  
Study No.: 240527

Attachment #3 - Form 35

**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
33	4040	Customer Deposits	L15	130000	30799	6481	0	0					
34	4100	Current Deferred Op Taxes	L109	0	0	0	0	0					
35	4310	Other Long Term Liabilities	L175	621432	144734	19944	0	0					
36	4340	Non-Current Def Oper Taxes	L116	385183	91258	19184	0	0					
37	4360	Other Deferred Credits	Alloc 48	0	0	0	0	0					
38	4370	Oth Juris Liab & Def Credits	Alloc 41	0	0	0	0	0					
39		Net Investment	L15-25 Less L32-38	25012240	5904914	1307574	0	0					
40		Total 2001 Less 2690	L 3, 10, 13	71659827	16977316	3572699	0	0					
41		Total 2001 Less Associated Res	L15-19,24 Less L32,336-38	24902182	5871496	1298838	0	0					
Central Office Switching - Acct 2210													
42	2210	Cat 2 - Tandem Switching	Alloc 2	0	0		0						
43	2210	Cat 3 - Local Switching	Alloc 3	10912413	2908856		0						
44	2210	Cat 5 - Equal Access	Alloc 13	0	0		0						
45		Total 2210	L42-44	10912413	2908856		0						
Central Office Operator Systems - Acct 2220													
46	2220	Cat 1 - Operator Systems											
46		Intercept Boards	Alloc 24	0	0		0						
47		Information Boards	Alloc 47	0	0		0						
48		Service Observing Boards	Alloc 67	0	0		0						
49		Other Boards	Alloc 1	0	0		0						
50		Total 2220	L46-49	0	0		0						
Central Office Transmission - Acct 2230													
51	2230	Cat 4.11 - Wdbd Exch Ln Cir	Alloc 4	1272124		1272124		0					
52	2230	Cat 4.121 - Exch Trunk EAS	Alloc 5	31598									
53	2230	Cat 4.122 - Exch Trunk Toll	Alloc 6	0	0		0						
54	2230	Cat 4.123 - Exch Trunk Spl	Alloc 7	0		0		0					
55	2230	Cat 4.13 - Exch Ln Circuit	Alloc 8	8236323	2025074	60881	0	0					
56	2230	Cat 4.21 - IX Cct - Other Co	Alloc 9	0	0	0	0	0					
57	2230	Cat 4.22 - IX Cct - Wdbd	Alloc 10	806492	0	531467	0	0					
58	2230	Cat 4.23 - IX Cct - Other	Alloc 11	1699613	427506	66761	0	0					
59	2230	Cat 4.3 - Host Remote	Alloc 12	191844	27884		0						

Plant Date: Average 6/30/2004  
Expense Date: 12 Mo. Ending 6/30/2004

Home Telephone Company, Inc.  
Study No.: 240527

Attachment #3 - Form 36

**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
60		Total 2230	L51-59	12237994	2480464	1931233	0	0					

Information Origination / Termination - Acct 2310

61	2351	Cat 1 - Pub Tel ( Less Coinless)	Alloc 14	0	0		0						
62	2351	Cat 1 - Pub Tel (Coinless )	Alloc 15	0	0		0						
63	2362	Cat 1 - Other Terminal Equip	Alloc 14	0	0		0						
64		Total Category 1	L61-63	0	0		0						
65		Cat 2 - Customer Premise	Alloc 16	0									
66		Total 2310	L64-65	0	0		0						

Cable and Wire Facilities - Acct 2410

67	2410	Cat 1 - Exch Ln CWF	Alloc 17	32545801	8002074	240571	0	0					
68	2410	Cat 2.1 - Exch Trk CWF - EAS	Alloc 5	5525									
69	2410	Cat 2.2 - Exch Trk CWF - Toll	Alloc 6	0	0		0						
70	2410	Cat 2.3 - Exch Trk CWF - Spl	Alloc 7	360746		360746					0		
71	2410	Cat 2.4 - Exch Trk CWF - Wb	Alloc 10	440079	0	290006	0				0		
72	2410	Cat 3 - IX C&WF	Alloc 18	96670	24682	3005	0				0		
73	2410	Cat 4 - Host / Remote C&WF	Alloc 12	74786	10870		0						
74		Total 2410	L67-73	33523607	8037626	894328	0	0					

Tangible Assets - Capital Leases - Acct 2680

75	2110	General Support Facilities	L3	0	0	0	0	0					
76	2210	COE - Switching	L4	0	0		0						
77	2220	COE - Operator Systems	L5	0	0		0						
78	2230	COE - Transmission	L6	0	0	0	0	0					
79	2310	Information Orig /Term	L8	0	0		0						
80	2410	Cable & Wire Facilities	L9	0	0	0	0	0					
81		Total 2681	L75-80	0	0	0	0	0					

Tangible Assets - Leasehold Improvements - Acct 2680

82	2110	General Support Facilities	L3	0	0	0	0	0					
83	2210	COE - Switching	L4	0	0		0						
84	2220	COE - Operator Systems	L5	0	0		0						
85	2230	COE - Transmission	L6	0	0	0	0	0					
86	2310	Information Orig /Term	L8	0	0		0						

Plant Date: Average 6/30/2004  
Expense Date: 12 Mo. Ending 6/30/2004

Home Telephone Company, Inc.  
Study No.: 240527

Attachment #3 - Form 37

**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
87	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0				
88	Total 2682		L82-87	0	0	0	0	0	0				
Deferred Maint & Retirements Acct 1438													
89	2110	General Support Facilities	L3	0	0	0	0	0					
90	2210	COE - Switching	L4	0	0		0						
91	2220	COE - Operator Systems	L5	0	0		0						
92	2230	COE - Transmission	L6	0	0	0	0	0					
93	2310	Information Orig /Term	L8	0	0		0						
94	2410	Cable & Wire Facilities	L9	0	0	0	0	0					
95	Total 1438		L89-94	0	0	0	0	0					
Accumulated Depreciation - Acct 3100													
96	2110	General Support Facilities	L3	7440491	1762767	370956	0	0					
97	2210	COE - Switching	L4	8342462	2223800		0						
98	2220	COE - Operator Systems	L5	0	0		0						
99	2230	COE - Transmission	L6	8346316	1691677	1317102	0	0					
100	2310	Information Orig /Term	L8	0	0		0						
101	2410	Cable & Wire Facilities	L9	23848328	5717879	636215	0	0					
102	Total 3100		L96-101	47977597	11396123	2324273	0	0					
Net Current Deferred Operating Income Taxes - Acct 4100													
103	2110	General Support Facilities	L3	0	0	0	0	0					
104	2210	COE - Switching	L4	0	0		0						
105	2220	COE - Operator Systems	L5	0	0		0						
106	2230	COE - Transmission	L6	0	0	0	0	0					
107	2310	Information Orig /Term	L8	0	0		0						
108	2410	Cable & Wire Facilities	L9	0	0	0	0	0					
109	Total 4100		L103-108	0	0	0	0	0					
Net Noncurrent Deferred Operating Income Taxes - Acct 4340													
110	2110	General Support Facilities	L3	75602	17911	3769	0	0					
111	2210	COE - Switching	L4	59403	15835		0						
112	2220	COE - Operator Systems	L5	0	0		0						
113	2230	COE - Transmission	L6	66655	13510	10519	0	0					
114	2310	Information Orig /Term	L8	0	0		0						

Plant Date: Average 6/30/2004  
Expense Date: 12 Mo. Ending 6/30/2004

Home Telephone Company, Inc.  
Study No.: 240527

Attachment #3 - Form 38

**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
115	2410	Cable & Wire Facilities	L9	183523	44002	4896	0	0					
116		Total 4340	L110-115	385183	91258	19184	0	0					
Plant Specific Expenses													
117	6110	Network Support	L3	4770	1130	238	0	0					
118	6120	General Support	L3	1070359	253585	53364	0	0					
119	6210	COE - Switching - Eq. Access	Alloc 13	0	0		0						
120	6210	COE - Switching - All Other	L7	689082	160415	57484	0	0					
121	6220	COE - Operator Systems	L7	0	0	0	0	0					
122	6230	COE - Transmission	L7	257144	59862	21451	0	0					
123		Total COE	L119-122	946226	220277	78935	0	0					
124	6310	IOT - Other	L64	0	0		0						
125	6310	IOT - Customer Premise	Alloc 16	0									
126		Total 6310	L124-125	0	0		0						
127	6410	Cable & Wire Facilities	L9	1757778	421445	46893	0	0					
128		Total Plant Specific	L117,118,123,126-127	3779133	896437	179430	0	0					
Plant Non-Specific Expenses													
129	6510	Other Prop Plant & Equip	L15	0	0	0	0	0					
130	6530	Network Operations	L10	1230914	291622	61369	0	0					
131	6540	Access	Alloc 20	0	0	0	0	0					
131a	6540	Universal Service Assignment	Alloc 35	103583	103583		0						
	6561	Depreciation											
132		Dep - Support Assets	L3	929602	220237	46347	0	0					
133		Dep - COE Switching	L4	1203842	320901		0						
134		Dep - COE Operator	L5	0	0		0						
135		Dep - COE Transmission	L6	1251731	253708	197531	0	0					
136		Dep - IOT	L8	0	0		0						
137		Dep - Cable & Wire Facilities	L9	2055220	492760	54828	0	0					
138		Total 6561	L132-137	5440395	1287606	298706	0	0					
139	6562	Dep - Prop Held for Fut Use	L15	0	0	0	0	0					
140	6563	Amort - Tangible Assets	L13	0	0	0	0	0					
141	6564	Amort - Intangible Assets	L14	72958	17285	3637	0	0					
142	6565	Amort - Acquisition Adjust	L15	0	0	0	0	0					
143		Total Plant Non-Specific	L129-142 Less 138	6847850	1700096	363712	0	0					

Plant Date: Average 6/30/2004  
Expense Date: 12 Mo. Ending 6/30/2004

Home Telephone Company, Inc.  
Study No.: 240527

Attachment #3 - Form 39

**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
<b>Customer Operations Expenses</b>													
144	6610	Marketing	Alloc 43	133511	26305	0	0	0					
145	6621	Operator	L50	0	0		0						
146		Outside Operator Services	Alloc 42	13444	0		0						
	6622	Directory											
147		Classified	Alloc 22	11394									
148		TWX	Alloc 23	0	0	0	0	0					
149		Alpha	Alloc 24	11395	1536		0						
150		Foreign	Alloc 25	0	0		0						
151		Total 6622	L147-150	22789	1536	0	0	0					
	6623	Commercial Operations											
		Cat 1 - Local Business Office											
		End User service order processing											
152		Presubscription	Alloc 26	101859	101859								
153		Directory Advertising	Alloc 27	532									
154		All other	Alloc 28	607967	28457	530	0	0					
155		End User payment & collection	Alloc 21	620641	130979	0	0	0					
156		End User billing inquiry	Alloc 30	160582	637	0	0	0					
157		IXC service order processing	Alloc 32	0	0	0	0	0					
158		IXC payment and collection	Alloc 33	79662	32462	9693	0	0					
159		IXC billing inquiry	Alloc 34	0	0	0	0	0					
160		Future Use											
161		Total Category 1	L152-160	1571243	294394	10223	0	0					
		Cat 2 - Revenue Accounting											
162		Message Processing	Alloc 36	103040	39056		0						
163		OB&C - Expense	Alloc 38	277015	82618		0						
164		Future Use											
165		Future Use											
166		Future Use											
167		Carrier Access Billing	Alloc 44	79838	39918		0						
168		Subscriber Line Charge	Alloc 29	14580	14580		0						
169		Total Category 2	L162-168	474473	176172	0	0	0					
170		Subtotal Categories 1 & 2	L161,169	2045716	470566	10223	0	0					

Plant Date: Average 6/30/2004  
Expense Date: 12 Mo. Ending 6/30/2004

Home Telephone Company, Inc.  
Study No.: 240527

Attachment #3 - Form 40

**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
171		Category 3 - Other Commercial Telcom Relay Service	Alloc 45	903	903		0						
172		Other	L170	0	0	0	0	0					
173		Total Commercial Operations	L170-172	2046619	471469	10223	0	0					
174		Total Customer Operations	L144-146,151,173	2216363	499310	10223	0	0					
175		Total Big Three Expenses	L123,126-127,130,174 (less L119)	6151281	1432654	197420	0	0					
Corporate Operations Expenses													
176	6710	Executive & Planning	L175	341430	79520	10958	0	0					
	6720	General & Administrative											
177		Other Direct	Alloc 46	68180	68180	0	0	0					
178		Direct to EAS	Alloc 31	0									
179		Other	L175	1933418	450300	62051	0	0					
180		Total 6720	L177-179	2001598	518480	62051	0	0					
181		Total Corporate Operations	L176,180	2343028	598000	73009	0	0					
182		Total Operating Expenses	L128,143,174,181	15186374	3693843	626374	0	0					
Operating Taxes													
183		Future Use											
184	7240	Ad Valorem Taxes - Allocated	L15	732969	173652	36543	0	0					
185	7240	Ad Valorem Taxes - Direct	Alloc 40	1744	1744	0	0	0					
186		Total 7240	L183-185	734713	175396	36543	0	0					
187	7370	Special Charges	L181	0	0	0	0	0					
188		Total Operating Exp & Taxes	L182,186,187	15921087	3869239	662917	0	0					
189		Total Operating Exp & Taxes (Less Depreciation)	L188 Less 138-142	10407734	2564348	360574	0	0					
Tax Adjustments													
190	7210	Investment Tax Credits	L15	0	0	0	0	0					
191		TRA-86 Amortization	L15	0	0	0	0	0					
192		Total	L190-191	0	0	0	0	0					
193	7340	AFUDC	L17	0	0	0	0	0					



Plant Date: Average 6/30/2004  
Expense Date: 12 Mo. Ending 6/30/2004

Home Telephone Company, Inc.  
Study No.: 240527

Attachment #3 - Form 41

**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
194		FIT Adjustments - Addbacks	L15	0	0	0	0	0					
195		FIT Adjustments - Deductions	L15	0	0	0	0	0					
196		Total FIT Adjustments	L194-195	0	0	0	0	0					
197		SIT Adjustments - Addbacks	L15	0	0	0	0	0					
198		SIT Adjustments - Deductions	L15	0	0	0	0	0					
199		Total SIT Adjustments	L197-198	0	0	0	0	0					
200	7500	Fixed Charges	L41	0	0	0	0	0					
201	7540	Interest On Customer Dep	L41	15000	3537	782	0	0					
<b>Rent Revenues Account 5240</b>													
202	2110	General Support Facilities	L3	0	0	0	0	0					
203	2210	COE - Switching	L4	0	0		0						
204	2220	COE - Operator Systems	L5	0	0		0						
205	2230	COE - Transmission	L6	0	0	0	0	0					
206	2310	Information Orig /Term	L8	0	0		0						
207	2410	Cable & Wire Facilities	L9	0	0	0	0	0					
208		Total 5240	L202-207	0	0	0	0	0					
209		Total Operating Exp & Taxes (Including 7540 / Net of 5240)	L188+201 Less 208	15936087	3872776	663699	0	0					

Plant Date: Average 6/30/2004  
Expense Date: 12 Mo. Ending 6/30/2004

Home Telephone Company, Inc.  
Study No.: 240527

Attachment #3 - Form 42

Local
637,319
6,948,074
125,549
<hr/> 7,710,942
7,202,105
0
4,578,921
<hr/> 11,781,026
0
17,380,562
<hr/> 29,161,588
0
0
<hr/> 0
676,538
<hr/> 37,549,068
<hr/>

0
617,257
0
233,306
179,784
0
0
0
0
269,949

Plant Date: Average 6/30/2004  
Expense Date: 12 Mo. Ending 6/30/2004

Home Telephone Company, Inc.  
Study No.: 240527

Attachment #3 - Form 43

Local
24,821,625
0
0
0
699,421
0
25,521,046
66,892
0
336,016
198,196
0
0
12,727,214
36,872,530
12,680,389

=====

Plant Date: Average 6/30/2004  
Expense Date: 12 Mo. Ending 6/30/2004

Home Telephone Company, Inc.  
Study No.: 240527

Attachment #3 - Form 44

Local

0

7,202,105

0

7,202,105

0

0

0

0

0

0

0

0

0

4,382,883

0

3,717

45,897

146,424

4,578,921

Plant Date: Average 6/30/2004  
Expense Date: 12 Mo. Ending 6/30/2004

Home Telephone Company, Inc.  
Study No.: 240527

Attachment #3 - Form 45

<u>Local</u>
0
0
0
<u>0</u>
0
<u>0</u>
<u>0</u>

17,318,944
0
0
0
2,028
2,510
57,080
<u>17,380,562</u>
<u>17,380,562</u>

## Local

**0**  
**0**  
**0**  
**0**  
**0**  
**0**

0

0  
0  
0  
0  
0  
0

0

0  
0  
0  
0  
0  
0

1

Plant Date: Average 6/30/2004  
Expense Date: 12 Mo. Ending 6/30/2004

Home Telephone Company, Inc.  
Study No.: 240527

Attachment #3 - Form 47

Local

3,828,501  
5,505,957  
0  
3,122,825  
0  
12,364,342

24,821,625

0  
0  
0  
0  
0  
0

0

38,903  
39,205  
0  
24,939  
0  
95,149

198,196

Plant Date: Average 6/30/2004  
Expense Date: 12 Mo. Ending 6/30/2004

Home Telephone Company, Inc.  
Study No.: 240527

Attachment #3 - Form 48

<u>Local</u>
2,453
550,752
0
350,669
0
<u>130,858</u>
481,527
0
<u>0</u>
0
911,333
<u><u>1,946,065</u></u>



Plant Date: Average 6/30/2004  
Expense Date: 12 Mo. Ending 6/30/2004

Home Telephone Company, Inc.  
Study No.: 240527

Attachment #3 - Form 49

Local

0  
633,367  
0

478,327  
794,526  
0  
468,342  
0

1,065,544  
2,806,739

0  
0  
37,540  
0

3,477,646

91,568

0  
13,444

11,394  
0  
8,893

0  
20,287

Plant Date: Average 6/30/2004  
Expense Date: 12 Mo. Ending 6/30/2004

Home Telephone Company, Inc.  
Study No.: 240527

Attachment #3 - Form 50

Local

0  
532  
542,544  
378,560  
155,704

0  
0  
0

---

1,077,340

---

---

0  
97,199

0  
0

97,199

---

1,174,539

Plant Date: Average 6/30/2004  
Expense Date: 12 Mo. Ending 6/30/2004

Home Telephone Company, Inc.  
Study No.: 240527

Attachment #3 - Form 51

Local

0  
0

1,174,539

1,299,838

3,326,065

184,615

0  
0

1,045,420  
1,045,420

1,230,035

7,953,584

377,149  
0  
377,149

0

8,330,733

5,486,454

**Attachment #3 - Form 52**

	<b>Local</b>
	0
	0
	0
	0
	0
	0
	0
	0
	0
	0
	0
	0
	7,638
	0
	0
	0
	0
	0
	0
	8,338,371

Plant Date: Average 6/30/2004  
Expense Date: 12 Mo. Ending 6/30/2004

Home Telephone Company, Inc.  
Study No.: 240527

Attachment #3 - Form 53

Local

Total  
Interstate

355195  
3872341  
69972  
4297508

2908856  
0  
4411697  
7320553

0  
8931954

16252507

0  
0  
0

377052  
20927067

0  
344013  
0  
119897  
100198

0  
0  
0  
0

143914  
13720396

0  
0  
0

389805  
0

14110201

Plant Date: Average 6/30/2004  
Expense Date: 12 Mo. Ending 6/30/2004

Home Telephone Company, Inc.  
Study No.: 240527

Attachment #3 - Form 54

Local

37280

0

164678

110442

0

0

7212488

20550015

7170334

0

2908856

0

2908856

0

0

0

0

0

1272124

0

0

0

2085955

0

531467

494267

27884

Plant Date: Average 6/30/2004  
Expense Date: 12 Mo. Ending 6/30/2004

Home Telephone Company, Inc.  
Study No.: 240527

Attachment #3 - Form 55

Local  
4411697

0  
0  
0  
  
0  
  
0  
  
0

8242645  
0  
0  
360746  
290006  
27687  
10870

8931954

0  
0  
0  
0  
0  
0  
0  
  
0

0  
0  
0  
0  
0  
0

Plant Date: Average 6/30/2004  
Expense Date: 12 Mo. Ending 6/30/2004

Home Telephone Company, Inc.  
Study No.: 240527

Attachment #3 - Form 56

Local
0
0
0
0
0
0
0
0
2133723
2223800
0
3008779
0
6354094
13720396
0
0
0
0
0
0
0
21680
15835
0
24029
0



Plant Date: Average 6/30/2004  
Expense Date: 12 Mo. Ending 6/30/2004

Home Telephone Company, Inc.  
Study No.: 240527

Attachment #3 - Form 57

Local
48898
110442
1368
306949
0
217899
0
81313
299212
0
0
0
468338
1075867
0
352991
0
103583
266584
320901
0
451239
0
547588
1586312
0
0
20922
0
2063808

Plant Date: Average 6/30/2004  
Expense Date: 12 Mo. Ending 6/30/2004

Home Telephone Company, Inc.  
Study No.: 240527

Attachment #3 - Form 58

Local

26305

0

0

0

0

1536

0

1536

101859

0

28987

130979

637

0

42155

0

304617

39056

82618

39918

14580

176172

480789

Plant Date: Average 6/30/2004  
Expense Date: 12 Mo. Ending 6/30/2004

Home Telephone Company, Inc.  
Study No.: 240527

Attachment #3 - Form 59

Local

903  
0

481692

509533

1630074

90478

68180  
0

512351  
580531

671009

4320217

210195  
1744  
211939

0

4532156

2924922

0

0

0

0

Plant Date: Average 6/30/2004  
Expense Date: 12 Mo. Ending 6/30/2004

Home Telephone Company, Inc.  
Study No.: 240527

Attachment #3 - Form 60

Local
0
0
0
0
0
0
0
0
4319
0
0
0
0
0
0
0
0
4536475

Plant Date: Average 6/30/2004  
Expense Date: 12 Mo. Ending 6/30/2004

Home Telephone Company, Inc.  
Study No.: 240527

Attachment #4 - Input 61

PLANT IN SERVICE

Acct	Description	Investment	Reserve
2111	Land	1,238,597	
	General Support	13,747,216	7,440,491
	Land & General Support	<u>Total 2110</u>	<u>14,985,813</u>
			<u>7,440,491</u>
2211	Analog Electronic Switching	0	0
2212	Digital Electronic Switching	10,912,413	8,342,462
2215	Electro-Mechanical Switching	0	0
	COE - Switching	<u>Total 2210</u>	<u>10,912,413</u>
			<u>8,342,462</u>
2220	COE - Operator Systems	<u>Total 2220</u>	<u>0</u>
			<u>0</u>
2231	Radio Systems	0	0
2232	Circuit Equipment	12,237,994	8,346,316
	COE - Transmission	<u>Total 2230</u>	<u>12,237,994</u>
			<u>8,346,316</u>
2311	Station Apparatus	0	0
2321	Customer Premise Wiring	0	0
2341	Large Private Branch Exchanges	0	0
2351	Public Telephone Terminal Equipment	0	0
2362	Other Terminal Equipment	0	0
	Information Origination / Termination	<u>Total 2310</u>	<u>0</u>
			<u>0</u>
2411	Poles	125,682	123,843
2421	Aerial Cable	1,539,316	1,488,306
2422	Underground Cable	732,134	491,767
2423	Buried Cable	29,742,757	21,044,316
2424	Submarine Cable	0	0
2425	Deep Sea Cable	0	0
2426	Intrabuilding Network Cable	0	0
2431	Aerial Wire	327,839	303,716
2441	Conduit Systems	1,055,879	396,380
	Cable & Wire Facilities	<u>Total 2410</u>	<u>33,523,607</u>
			<u>23,848,328</u>
2681	Capital Leases	0	
2682	Leasehold Improvements	0	
	Amortizable Tangibles	<u>Total 2680</u>	<u>0</u>
			<u>0</u>
2690	Intangibles	1,314,817	
	Plant In Service	<u>Total 2001</u>	<u>72,974,644</u>

OTHER INV / RES

Account	Description	Investment	Reserve
1220	Material & Supplies	450,000	
1402	Class B RTB Stock	349,400	
1410	Other Noncurrent Assets	0	
1438	Deferred Maint & Retire	0	
1439	Deferred Non-Capital Eq Access	0	
1500	Other Jurisdictional Assets	0	
2002	Prop Held For Future Use	0	
2003	Plant Under Construction	1,199,605	
2005	Plant Acquisition Adjustment	0	
	Depreciation Reserve	<u>Total 3100</u>	<u>47,977,597</u>
3200	Res - Prop Held for Fut Use		0
3410	Res - Capital leases		0
3420	Res - Leasehold Improvements		0
3500	Res - Intangible		1,359,287
3600	Res - Plant Acq Adj		0
4040	Customer Deposits		130,000
4100	Current Def Oper Taxes		0
4310	Other Long Term Liabilities		621,432
4340	Non-Current Def Oper Taxes		385,183
4360	Other Deferred Credits		0
4370	Oth Juris Liab & Def Credits		0
	Net w/o CWC	<u>24,500,150</u>	
CWC	Cash Working Capital	512,090	
	Net with CWC	<u>25,012,240</u>	

**Plant Date: Average 6/30/2004**  
**Expense Date: 12 Mo. Ending 6/30/2004**

**Home Telephone Company, Inc.**  
**Study No.: 240527**

**Attachment #4 - Input 62**

**Plant Date: Average 6/30/2004**  
**Expense Date: 12 Mo. Ending 6/30/2004**

**Home Telephone Company, Inc.**  
**Study No.: 240527**

**Attachment #4 - Input 63**

Plant Date: Average 6/30/2004  
Expense Date: 12 Mo. Ending 6/30/2004

Home Telephone Company, Inc.  
Study No.: 240527

Attachment #4 - Input 64

CENTRAL OFFICE EQUIPMENT

Account	Cat	Per Study
2210	2	0
	3	10,912,413
	5	0
	<b>Total</b>	<b>10,912,413</b>
2220	1	
	Intrcpt Bds	0
	Info Bds	0
	Ser Obs Bds	0
	Oth Bds	0
	<b>Total</b>	<b>0</b>
2230	4.11	1,272,124
	4.121	31,598
	4.122	0
	4.123	0
	4.13	8,236,323
	4.21	0
	4.22	806,492
	4.23	1,699,613
	4.3	191,844
	<b>Total</b>	<b>12,237,994</b>

INFORMATION ORIGINATION/TERMINATION

	Msg Tel	Spl Svc	Per Study
<u>Cat 1</u>			
2351	0	0	0
2362	0	0	0
Coinless Pay	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<u>Cat 2</u>			
2311	0	0	0
2321	0	0	0
2341	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total 2310</b>	<b>0</b>	<b>0</b>	<b>0</b>

CABLE & WIRE FACILITIES

Account	Cat	Per Study
2410	1	32,545,801
	2.1	5,525
	2.2	0
	2.3	360,746
	2.4	440,079
	3	96,670
	4	74,786
<b>Total</b>		<b>33,523,607</b>



**Plant Date: Average 6/30/2004**  
**Expense Date: 12 Mo. Ending 6/30/2004**

**Home Telephone Company, Inc.**  
**Study No.: 240527**

**Attachment #4 - Input 65**

**Plant Date: Average 6/30/2004**  
**Expense Date: 12 Mo. Ending 6/30/2004**

**Home Telephone Company, Inc.**  
**Study No.: 240527**

**Attachment #4 - Input 66**

Plant Date: Average 6/30/2004  
Expense Date: 12 Mo. Ending 6/30/2004

Home Telephone Company, Inc.  
Study No.: 240527

Attachment #4 - Input 67

EXPENSE SUMMARY

Account	Description	Per Study
6110	Network Support	4,770
6120	General Support	1,070,359
6210	Central Office Switching Equip - Eq Access Conv	0
6210	Central Office Switching Equipment - All Other	689,082
6220	Operator Systems	0
6230	Central Office Transmission	257,144
6310	Info Orig/Term - Customer Premise	0
6310	Info Orig/Term - Other	0
6410	Cable and Wire Facilities	1,757,778
	<b>Total Plant Specific</b>	<b>3,779,133</b>
6510	Other Property, Plant & Equipment	0
6530	Network Operations	1,230,914
6540	Access Expense	103,583
6561	Depreciation	5,440,395
6562	Dep Exp - Property Held For Future Use	0
6563	Amortization - Tangible	0
6564	Amortization - Intangible	72,958
6565	Amortization - Acquisition	0
6560	<b>Depreciation &amp; Amortization</b>	<b>5,513,353</b>
	<b>Total Plant Non-Specific Operations</b>	<b>6,847,850</b>
6610	Marketing	133,511
6620	Services	2,082,852
	<b>Total Customer Operations</b>	<b>2,216,363</b>
6710	Executive and Planning	341,430
6720	General and Administrative	2,001,598
	<b>Total Corporate Operations</b>	<b>2,343,028</b>
7240	Ad Valorem	734,713
7370	Special Charges	0
	<b>Total Operating Expenses &amp; Taxes</b>	<b>15,921,087</b>

**Plant Date: Average 6/30/2004**  
**Expense Date: 12 Mo. Ending 6/30/2004**

**Home Telephone Company, Inc.**  
**Study No.: 240527**

**Attachment #4 - Input 68**

**Plant Date: Average 6/30/2004**  
**Expense Date: 12 Mo. Ending 6/30/2004**

**Home Telephone Company, Inc.**  
**Study No.: 240527**

**Attachment #4 - Input 69**

Plant Date: Average 6/30/2004  
Expense Date: 12 Mo. Ending 6/30/2004

Home Telephone Company, Inc.  
Study No.: 240527

Attachment #4 - Input 70

ITEMS ASSIGNED BY PRIMARY PLANT ACCOUNT

Primary Plant Account	Description	2681	2682	4100	4340	6561	5240	1438
2111	Land	0	0				0	0
	General Support	0	0	0	75,602	929,602	0	0
2210	COE - Switching	0	0	0	59,403	1,203,842	0	0
2220	COE - Operator Systems	0	0	0	0	0	0	0
2230	COE - Transmission	0	0	0	66,655	1,251,731	0	0
2310	Information Origination / Termination	0	0	0	0	0	0	0
2410	Cable & Wire Facilities	0	0	0	183,523	2,055,220	0	0
Total		0	0	0	385,183	5,440,395	0	0

**Plant Date: Average 6/30/2004**  
**Expense Date: 12 Mo. Ending 6/30/2004**

**Home Telephone Company, Inc.**  
**Study No.: 240527**

**Attachment #4 - Input 71**

**Plant Date: Average 6/30/2004**  
**Expense Date: 12 Mo. Ending 6/30/2004**

**Home Telephone Company, Inc.**  
**Study No.: 240527**

**Attachment #4 - Input 72**



Plant Date: Average 6/30/2004  
Expense Date: 12 Mo. Ending 6/30/2004

Home Telephone Company, Inc.  
Study No.: 240527

Attachment #4 - Input 73

OPERATOR EXPENSE

	<u>Amount</u>
1 Operator	0
2 Outside Operator	13,444
3 Total Operator	<u>13,444</u>

DIRECTORY EXPENSE

	<u>Amount</u>
4 Classified	11,394
5 Alpha	11,395
6 Foreign	0
7 TWX	0
8 Total Directory	<u>22,789</u>

REVENUE ACCOUNTING / OTHER COMMERCIAL

<u>Category 2 - Revenue Accounting</u>	<u>Amount</u>
9 Message Processing	103,040
10 OB&C - Expense	277,015
11 Future Use	
12 Future Use	
13 Future Use	
14 Carrier Access Billing	79,838
15 Subscriber Line Charge	14,580
16 Total Category 2	<u>474,473</u>

Category 3 - Other Commercial

17 Telcom Relay Service	903
18 Other	0
19 Total Category 3	<u>903</u>

**Plant Date: Average 6/30/2004**  
**Expense Date: 12 Mo. Ending 6/30/2004**

**Home Telephone Company, Inc.**  
**Study No.: 240527**

**Attachment #4 - Input 74**

**Plant Date: Average 6/30/2004**  
**Expense Date: 12 Mo. Ending 6/30/2004**

**Home Telephone Company, Inc.**  
**Study No.: 240527**

**Attachment #4 - Input 75**

Plant Date: Average 6/30/2004  
Expense Date: 12 Mo. Ending 6/30/2004

Home Telephone Company, Inc.  
Study No.: 240527

Attachment #4 - Input 76

LOCAL BUSINESS OFFICE

Account 6623 - Local Business Office Category 1		Total	Interstate InterLATA	Interstate InterLATA	Interstate IntraLATA	Interstate IntraLATA	Intrastate InterLATA	Intrastate InterLATA	Intrastate IntraLATA	Intrastate IntraLATA	EAS	Local
		Company	Message	P/L	Message	P/L	Message	P/L	Message	P/L		
<b>End User Service Order Processing</b>												
1	Local	542,544										542,544
2	Directory	532										532
3	Message Tel	63,829	28,457		0		10,106		25,266			
4	Private Line	1,594		530		0		532		532		0
5	Presubscription	101,859	101,859									
6	Total	710,358	130,316	530	0	0	10,106	532	25,266	532	0	543,076
<b>End User Payment and Collection</b>												
7	Local	378,560										378,560
8	Message Tel	168,908	82,502		0		69,085		17,321			
9	Private Line	24,696		0		0		0		24,696		
10	Subscriber Line Charge	48,477	48,477			0			0			
11	Total	620,641	130,979	0	0	0	69,085	0	17,321	24,696	0	378,560
<b>End User Billing Inquiry</b>												
12	Local	155,704										155,704
13	Message Tel	4,324	388		0		1,386		2,550			
14	Private Line	305		0		0		28		277		
15	Subscriber Line Charge	249	249			0			0			
16	Total	160,582	637	0	0	0	1,386	28	2,550	277	0	155,704
<b>IXC Service Order Processing</b>												
17	Switched Access	0	0		0		0		0			
18	Private Line	0		0		0		0		0		
19	Billing and Collection	0	0		0		0		0			
20	Total	0	0	0	0	0	0	0	0	0	0	0
<b>IXC Payment and Collection</b>												
21	Switched Access	59,450	29,931		0		29,122		397			
22	Private Line	11,291		9,693		0		1,598		0		
23	Billing and Collection	8,921	2,531				6,390		0			
24	Total	79,662	32,462	9,693	0	0	35,512	1,598	397	0	0	0
<b>IXC Billing Inquiry</b>												
25	Switched Access	0	0		0		0		0			
26	Private Line	0		0		0		0		0		
27	Billing and Collection	0	0		0		0		0			
28	Total	0	0	0	0	0	0	0	0	0	0	0
<b>29 Future Use</b>												
30	Total Category 1	1,571,243	294,394	10,223	0	0	116,089	2,158	45,534	25,505	0	1,077,340

**Plant Date: Average 6/30/2004**  
**Expense Date: 12 Mo. Ending 6/30/2004**

**Home Telephone Company, Inc.**  
**Study No.: 240527**

**Attachment #4 - Input 77**

**Plant Date: Average 6/30/2004**  
**Expense Date: 12 Mo. Ending 6/30/2004**

**Home Telephone Company, Inc.**  
**Study No.: 240527**

**Attachment #4 - Input 78**

Plant Date: Average 6/30/2004  
Expense Date: 12 Mo. Ending 6/30/2004

Home Telephone Company, Inc.  
Study No.: 240527

Attachment #4 - Input 79

PART 36 - DIRECT ASSIGNMENTS

	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 Account 1500 - Other Jurisdictional Assets	0	0	0	0	0	0	0	0	0	0	0
2 Account 4360 - Other Deferred Credits	0	0	0	0	0	0	0	0	0	0	0
3 Account 4370 - Other Jur Liab & Def Credits	0	0	0	0	0	0	0	0	0	0	0
4 Account 6540 - Access Expense	0	0	0	0	0	0	0	0	0	0	0
5 Outside Operator Services	13,444	0		0		0		0		0	13,444
6 Subscriber Line Charge	14,580	14,580		0		0		0			
7 Telecom. Relay Service (TRS)	903	903		0		0		0			0
8 Account 6720 - Direct Assignments	68,180	68,180	0	0	0	0	0	0	0	0	0
9 Account 6720 - Direct EAS	0									0	
10 Account 7240 - Direct Ad Valorem Taxes	1,744	1,744	0	0	0	0	0	0	0	0	0
10b Account 6540 - Direct USF Contribution	103,583	103,583		0		0		0			
11 IX Circuit For Other Company	0	0	0	0	0						

**Plant Date: Average 6/30/2004**  
**Expense Date: 12 Mo. Ending 6/30/2004**

**Home Telephone Company, Inc.**  
**Study No.: 240527**

**Attachment #4 - Input 80**



**Plant Date: Average 6/30/2004**  
**Expense Date: 12 Mo. Ending 6/30/2004**

**Home Telephone Company, Inc.**  
**Study No.: 240527**

**Attachment #4 - Input 81**

**Plant Date: Average 6/30/2004**  
**Expense Date: 12 Mo. Ending 6/30/2004**

**Home Telephone Company, Inc.**  
**Study No.: 240527**

**Attachment #4 - Input 82**

**Plant Date: Average 6/30/2004**  
**Expense Date: 12 Mo. Ending 6/30/2004**

**Home Telephone Company, Inc.**  
**Study No.: 240527**

**Attachment #4 - Input 83**

**Plant Date: Average 6/30/2004**  
**Expense Date: 12 Mo. Ending 6/30/2004**

**Home Telephone Company, Inc.**  
**Study No.: 240527**

**Attachment #4 - Input 84**

Plant Date: Average 6/30/2004  
Expense Date: 12 Mo. Ending 6/30/2004

Home Telephone Company, Inc.  
Study No.: 240527

Attachment #4 - Input 85

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	23,675	23,284	175	0	24	129	63	391
2 Circuits	2,444	2,148	96	0	12	122	66	296
3 Circuit Miles	165,735.72	147,859.84	5,151.35	0.00	662.65	7,758.65	4,303.23	17,875.88
4 Wideband Channels	217	0	143	0	4	69	1	217
5 STP Circuit Miles	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	277,015	82,618		0		48,599		48,599		0	97,199

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	15,000
20 FIT Adjustment - Addbacks	0
21 FIT Adjustment - Deducts	0
22 SIT Adjustment - Addbacks	0
23 SIT Adjustment - Deducts	0
24 TRA - 86 Amortization	0

MISCELLANEOUS DATA

	Total Company
25 STP Portion of COE Category 2	0.000000
26 DS1/VG Multiplexer, Account 2230, Category 4.23	0.000000
27 Account 6210, Common Channel Signalling Expense to Total 6210	0.199370

**Plant Date: Average 6/30/2004**  
**Expense Date: 12 Mo. Ending 6/30/2004**

**Home Telephone Company, Inc.**  
**Study No.: 240527**

**Attachment #4 - Input 86**

**Plant Date: Average 6/30/2004**  
**Expense Date: 12 Mo. Ending 6/30/2004**

**Home Telephone Company, Inc.**  
**Study No.: 240527**

**Attachment #4 - Input 87**

Plant Date: Average 6/30/2004  
Expense Date: 12 Mo. Ending 6/30/2004

Home Telephone Company, Inc.  
Study No.: 240527

Attachment #4 - Input 88

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	0.266564	0.000000	0.055412	0.018032	0.000000	0.659992	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	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
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			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 6/30/2004**  
**Expense Date: 12 Mo. Ending 6/30/2004**

**Home Telephone Company, Inc.**  
**Study No.: 240527**

**Attachment #4 - Input 89**

**Plant Date: Average 6/30/2004**  
**Expense Date: 12 Mo. Ending 6/30/2004**

**Home Telephone Company, Inc.**  
**Study No.: 240527**

**Attachment #4 - Input 90**

Plant Date: Average 6/30/2004  
Expense Date: 12 Mo. Ending 6/30/2004

Home Telephone Company, Inc.  
Study No.: 240527

Attachment #4 - Input 91

PART 69 - DIRECT ASSIGNMENTS

	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX
		BFP	Pay / Other	Local Sw	Information	Transport		
1 Account 2210 - COE Category 2 STP Portion Re-allocation	0			0		0		0
2 Account 2230 - COE Category 4.23 - Msg DSI/VG Multiplexer Re-allocation	427,506			0	0	427,506		0
- Spl DSI/VG Multiplexer Re-allocation	66,761			0			66,761	
3 Account 2410 - C&WF Category 3 - Msg - Spl STP Transmission Re-allocation	24,682 3,005			0	0	24,682	3,005	0
4 Account 6621 - Operator Services	0			0	0			0
5 Account 6621 - Outside Operator Services	0			0	0			0
6 Future Use								
7 Account 6210 - COE - Switching - All Other Common Channel Signalling Re-allocation	217,899			217,899 (43,442)		0 43,442		0
8 Account 6540 - Direct USF Contribution	103,583	103,583						