

Exhibit C

Comparison of Corporate Operations Expense

Companies with more than 100,000 Access Lines

Ln	SAR ID	ST	SAR ABBR	a	b	c=b/a		d	e=d/a		f=(L1d-L15c)/L15c
						Tot Comp	Corp Ops		2004/2005	Percent	
				Cat 1.3 Lps	Tot Company	Corp Op Exp	per Loop	As Filed	Tot Comp	Corp Ops	Difference
					Corp Op Exp	Corp Op Exp	per Loop	2004/2005	Corp Ops	per Loop	fm Average
100K to 350,000 Access Lines:											
1	442109	TX	TXU COMMUNICATIONS (CCTX)	124,135	\$19,996,982	\$161.09	\$161.09	\$22,789,419	\$183.59	Did Not File	173.88%
2	542334	CA	ROSEVILLE TEL CO	134,361	\$17,233,716	\$128.26	\$128.26	Did Not File	Did Not File	Did Not File	
3	633200	PR	P R T C - CENTRAL	179,520	\$17,787,737	\$99.08	\$99.08	Did Not File	Did Not File	Did Not File	
4	230474	NC	CONCORD TEL CO	119,273	\$8,790,880	\$73.70	\$73.70	\$12,105,378	\$101.49	\$101.49	
5	613000	AK	ACS OF ANCHORAGE	180,407	\$12,368,922	\$68.56	\$68.56	Did Not File	Did Not File	Did Not File	
6	522408	WA	CENTURYTEL-WASHINGTON	183,869	\$10,906,447	\$59.32	\$59.32	Did Not File	Did Not File	Did Not File	
7	421151	MO	SPECTRA COMM. GROUP	130,658	\$7,492,115	\$57.34	\$57.34	NECA Participant	NECA Participant	NECA Participant	
8	223037	GA	ALLTEL GEORGIA COMM.	341,914	\$19,215,056	\$56.20	\$56.20	\$19,744,928	\$57.75	\$57.75	
9	401691	AR	ALLTEL ARKANSAS INC	109,505	\$5,935,819	\$54.21	\$54.21	\$5,355,710	\$48.91	\$48.91	
10	401142	AR	CENTURYTEL NW-AR-RUS	113,820	\$5,858,374	\$51.47	\$51.47	\$8,819,080	\$46.47	\$46.47	
11	300666	OH	WESTERN RESERVE TEL	189,781	\$9,555,582	\$50.35	\$50.35	NECA Participant	NECA Participant	NECA Participant	
12	300665	OH	ALLTEL OHIO INC.	137,487	\$6,592,964	\$47.95	\$47.95	\$11,972,605	\$49.59	\$49.59	
13	170176	PA	ALLTEL PENNSYLVANIA	241,455	\$11,279,365	\$46.71	\$46.71	\$9,449,585	\$40.09	\$40.09	
14	230476	NC	ALLTEL CAROLINA-NO	235,711	\$9,330,935	\$39.59	\$39.59				
15			Average Corp Ops Exp/Loop	2,421,896	\$162,344,894	\$67.03	\$67.03				

Source: 2003 NECA USF Submission released October 1, 2003 for 2002 Data

Comparison of Corporate Operations Expense

Companies with 50,000 to 99,999 Access Lines

		a	b	c=b/a	d	e=d/a	f=(L1d-L33c)/L33c, etc.	
			Tot Company	Tot Comp Corp Ops	As Filed 2004/2005	2004/2005 Tot Comp Corp Ops	Percent Difference	
SAR_ID	ST	SAR_ABBR	Cat 1.3 Lps	Corp Op Exp	per Loop	Tot Company Corp Op Exp	per Loop	fm Average
50K to 99,999 Access Lines:								
1	240523	SC HARGRAY TEL CO	55,677	\$13,336,755	\$239.54	\$13,375,766	\$240.24	207.73%
2	643300	VI VITELCO-INNOVATIVE	69,369	\$12,175,808	\$175.52	\$14,508,061	\$209.14	* 167.90%
3	240520	SC FARMERS TEL COOP	60,316	\$9,218,601	\$152.84	\$9,972,219	\$165.33	111.78%
4	432018	OK PIONEER TEL COOP INC	54,622	\$8,118,112	\$148.62		NECA Participant	
5	613015	AK MATANUSKA TEL ASSOC	61,641	\$6,957,152	\$112.87		NECA Participant	
6	613010	AK ACS-N GLACIER STATE	54,304	\$6,101,646	\$112.36		NECA Participant	
7	240542	SC ROCK HILL TEL CO	56,274	\$5,909,791	\$105.02		Did Not File	
8	250298	AL GULF TEL CO - AL	57,219	\$5,950,717	\$104.00		Did Not File	
9	290575	TN TENNESSEE TEL CO	67,693	\$6,624,882	\$97.87		NECA Participant	
10	240528	SC HORRY TEL COOP	94,530	\$9,118,690	\$96.46	\$8,006,594	\$84.70	
11	341037	IL IL CONSOLIDATED TEL	82,707	\$7,242,174	\$87.56		Did Not File	
12	663800	GU GUAM TEL. AUTH.	70,975	\$5,845,864	\$82.37		NECA Participant	
13	341057	IL GALLATIN RIVER COMM.	78,952	\$6,340,000	\$80.30		Did Not File	
14	532361	OR CENTURYTEL-EA OREGON	75,876	\$5,785,789	\$76.25		Did Not File	
15	462185	CO CENTURYTEL OF EAGLE	85,792	\$6,309,892	\$73.55		Did Not File	
16	401144	AR CENTURYTEL-CENTRAL A	84,718	\$5,362,519	\$63.30		NECA Participant	
17	220386	GA STANDARD TEL CO	82,208	\$4,980,883	\$60.59		NECA Participant	
18	300630	OH CENTURYTEL OF OHIO	82,981	\$4,957,520	\$59.74		Did Not File	
19	310702	MI CENTURY OF MICHIGAN	60,898	\$3,546,724	\$58.24		Did Not File	
20	331155	WI TELEPHONE USA OF WI	60,265	\$3,279,739	\$54.42		NECA Participant	
21	150109	NY ALLTEL NY-JAMESTOWN	50,015	\$2,590,384	\$51.79	\$2,392,208	\$47.83	
22	482249	MT CENTURYTEL-MONTANA	64,712	\$3,222,616	\$49.80		Did Not File	
23	330922	WI CENTURYTEL-MW-WI/NW	88,196	\$4,359,307	\$49.43		Did Not File	
24	421885	MO ALLTEL MISSOURI	69,399	\$3,364,931	\$48.49	\$2,901,375	\$41.81	
25	330924	WI CENTURYTEL-MW-KENDAL	90,623	\$4,332,880	\$47.81		Did Not File	
26	210336	FL ALLTEL FLORIDA INC.	94,573	\$4,519,696	\$47.79	\$4,130,689	\$43.68	
27	331159	WI CENTURYTEL-CENTRL WI	69,419	\$3,261,579	\$46.98		Did Not File	
28	220357	GA ALLTEL GEORGIA INC.	72,542	\$3,395,193	\$46.80	\$3,485,429	\$48.05	
29	223036	GA GEORGIA ALLTEL TELCO	98,109	\$4,418,220	\$45.03	\$4,564,727	\$46.53	
30	330895	WI CENTURYTEL-WISCONSIN	59,930	\$2,676,395	\$44.66		Did Not File	
31	442147	TX SUGAR LAND TEL CO	82,487	\$3,627,686	\$43.98	\$3,779,785	\$45.82	
32	240517	SC ALLTEL SO CAROLINA	60,938	\$2,467,382	\$40.49	\$2,410,150	\$39.55	
33	Average Corp Ops Exp/Loop		2,297,960	\$179,399,527	\$78.07			

* Vitelco Corp Ops based on interstate factor derived from 2002 P69 Corp Ops Exp divided by USF Tot Comp Corp Ops Expense applied to 2004/2005 P69 results (P36 not provided).

Source: 2003 NECA USF Submission released October 1, 2003 for 2002 Data

Comparison of Corporate Operations Expense

Companies with 25,000 to 49,999 Access Lines

				a	b	c=b/a	d	e=d/a	f=(L1d-L31c)/L31c, etc.
					Tot Company	Tot Comp	As Filed	2004/2005	
					Corp Op Exp	Corp Ops	2004/2005	Tot Comp	Percent
Ln	SAR ID	ST	SAR ABBR	Cat 1.3 Lps	Corp Op Exp	per Loop	Tot Company Corp Op Exp	Corp Ops per Loop	Difference fm Average
25K to 49,999 Access Lines:									
1	442072	TX	FORT BEND TEL CO	45,423	\$7,910,665	\$174.16	\$8,661,122	\$190.68	112.28%
2	371577	NE	GREAT PLAINS COMMUN	32,760	\$5,690,356	\$173.70		Did Not File	
3	442083	TX	GUADALUPE VALLEY TEL	41,641	\$7,004,496	\$168.21		NECA Participant	
4	300597	OH	THE CHILLICOTHE TEL	36,847	\$6,121,084	\$166.12	\$6,814,102	\$184.93	105.88%
5	442068	TX	EASTEX TEL COOP INC	33,896	\$4,615,095	\$136.15		NECA Participant	
6	270429	LA	EAST ASCENSION TEL	40,762	\$4,762,294	\$116.83		Did Not File	
7	150084	NY	TACONIC TEL CORP	29,677	\$3,114,197	\$104.94		NECA Participant	
8	220356	GA	COASTAL UTILITIES	40,127	\$4,169,801	\$103.92		Did Not File	
9	230483	NC	LEXCOM TELEPHONE CO.	32,138	\$3,306,310	\$102.88		Did Not File	
10	613008	AK	ACS-FAIRBANKS, INC.	44,041	\$4,175,668	\$94.81		NECA Participant	
11	103313	ME	NORTHLAND TEL CO-ME	26,022	\$2,203,697	\$84.69		NECA Participant	
12	270434	LA	CENTURYTEL-EVANGELIN	37,195	\$2,979,475	\$80.10		NECA Participant	
13	613012	AK	ACS-AK JUNEAU	27,311	\$2,037,568	\$74.61		NECA Participant	
14	290571	TN	MILLINGTON TEL CO	27,217	\$2,002,793	\$73.59		Did Not File	
15	260418	KY	SOUTH CENTRAL RURAL	28,979	\$2,127,979	\$73.43		Did Not File	
16	290579	TN	TWIN LAKES TEL COOP	38,722	\$2,720,052	\$70.25		NECA Participant	
17	210339	FL	GTC, INC.	37,996	\$2,598,008	\$68.38		NECA Participant	
18	361445	MN	CENTURYTEL-MINNESOTA	30,857	\$2,093,914	\$67.86		Did Not File	
19	310671	MI	CENTURY TEL. MIDWEST	29,892	\$2,017,114	\$67.48		Did Not File	
20	330974	WI	WOOD COUNTY TEL CO	30,444	\$1,964,953	\$64.54		NECA Participant	
21	522412	WA	ELLENSBURG TEL CO	26,733	\$1,680,122	\$62.85		NECA Participant	
22	220351	GA	CAMDEN TEL & TEL CO	25,596	\$1,585,612	\$61.95		NECA Participant	
23	240531	SC	LANCASTER TEL CO	25,931	\$1,595,472	\$61.53		Did Not File	
24	442140	TX	CENTURYTEL-SAN MARCO	30,269	\$1,841,756	\$60.85		NECA Participant	
25	150106	NY	ALLTEL NY-FULTON	49,497	\$2,527,790	\$51.07	\$1,912,438	\$38.64	
26	442153	TX	TEXAS-ALLTEL, INC.	33,030	\$1,670,987	\$50.59	\$1,548,203	\$46.87	
27	330841	WI	CENTURYTEL-MW-WI(CENCOM)	29,454	\$1,472,278	\$49.99		Did Not File	
28	250302	AL	ALLTEL ALABAMA	28,211	\$1,407,025	\$49.88	\$1,398,481	\$49.57	
29	230468	NC	ATLANTIC MEMBERSHIP	40,683	\$2,000,085	\$49.16		Did Not File	
30	260402	KY	ALLTEL KENTUCKY	28,091	\$1,273,410	\$45.33	\$1,111,164	\$39.56	
31			Average Corp Ops Exp/Loop	1,009,442	\$90,670,056	\$89.82			

Source: 2003 NECA USF Submission released October 1, 2003 for 2002 Data

Comparison of Corporate Operations Expense

Companies with less than 1000 Access Lines

$$f = (L6d - L108c) / L108c, \text{ etc.}$$

			a	b	c=b/a	d	e=d/a	etc.
					Tot Comp	As Filed	2004/2005	
				Tot Company	Corp Ops	2004/2005	Tot Comp	Percent
SAR_ID	ST	SAR_ABBR	Cat 1.3 Lps	Corp Op Exp	per Loop	Tot Company Corp Op Exp	Corp Ops per Loop	Difference fm Average
1 to 999 Access Lines:								
1	623021 HI	SANDWICH ISLES COMM.	985	\$3,451,558	\$3,504.12		NECA Participant	
2	442073 TX	BORDER TO BORDER	111	\$340,097	\$3,063.94		NECA Participant	
3	452191 AZ	ACCIPITER COMM.	178	\$395,318	\$2,220.89		NECA Participant	
4	431831 OK	S. CENTRAL TEL - OK	409	\$594,656	\$1,453.93		Did Not File	
5	280456 MS	GEORGETOWN TEL CO	387	\$533,363	\$1,378.20		NECA Participant	
6	341060 IL	MOULTRIE INDEPENDENT	863	\$1,097,310	\$1,271.51	\$1,063,131	\$1,231.90	131.11%
7	457991 AZ	SADDLEBACK COMM CO	615	\$758,637	\$1,233.56		NECA Participant	
8	432029 OK	TERRAL TEL CO	290	\$318,256	\$1,097.43		NECA Participant	
9	552284 NV	BEEHIVE TEL CO - NV	141	\$154,435	\$1,095.28		Did Not File	
10	411852 KS	ZENDA TEL COMPANY	235	\$252,952	\$1,076.39		NECA Participant	
11	613028 AK	SUMMIT TEL & TEL -AK	260	\$278,501	\$1,071.16		NECA Participant	
12	532378 OR	TRANS-CASCADES TEL	231	\$244,250	\$1,057.36		NECA Participant	
13	371558 NE	HEMINGFORD COOP TEL	941	\$980,095	\$1,041.55		NECA Participant	
14	492066 NM	DELL TEL CO-OP - NM	451	\$458,915	\$1,017.55		NECA Participant	
15	442066 TX	DELL TEL. CO-OP - TX	761	\$772,462	\$1,015.06		NECA Participant	
16	542346 CA	PINNACLES TEL CO	277	\$268,088	\$967.83		NECA Participant	
17	403031 AR	SCOTT COUNTY TEL CO	120	\$107,766	\$898.05		NECA Participant	
18	512289 WY	CHUGWATER TEL CO	289	\$258,077	\$893.00		NECA Participant	
19	411829 KS	S & A TEL CO INC	943	\$816,273	\$865.61		NECA Participant	
20	462195 CO	SOUTH PARK TEL. CO.	163	\$134,200	\$823.31		NECA Participant	
21	371518 NE	ELSIE COMM., INC.	243	\$184,054	\$757.42		NECA Participant	
22	371540 NE	DILLER TEL CO	938	\$659,825	\$703.44		NECA Participant	
23	472233 ID	RURAL TEL CO - ID	651	\$452,341	\$694.84		NECA Participant	
24	532384 OR	MONITOR COOP TEL	743	\$515,257	\$693.48		NECA Participant	
25	462178 CO	AGATE MUTUAL TEL CO	160	\$110,387	\$689.92		NECA Participant	
26	341045 IL	LEAF RIVER TEL CO	615	\$422,609	\$687.17		Did Not File	
27	532376 OR	HELIX TEL CO.	336	\$227,340	\$676.61		NECA Participant	
28	532375 OR	ROOME TELECOMM INC	794	\$535,342	\$674.23		NECA Participant	
29	462202 CO	ROGGEN TEL COOP CO	325	\$217,504	\$669.24		NECA Participant	
30	492259 NM	BACA VALLEY TEL CO	882	\$579,964	\$657.56		NECA Participant	
31	462201 CO	RICO TEL CO	189	\$118,166	\$625.22		NECA Participant	
32	411801 KS	MADISON TEL., LLC	804	\$501,948	\$624.31		NECA Participant	
33	351105 IA	AYRSHIRE FARMERS MUT	349	\$213,389	\$611.43		NECA Participant	
34	371597 NE	WAUNETA TEL CO	673	\$405,473	\$602.49		NECA Participant	
35	532390 OR	OREGON-IDAHO UTIL.	751	\$449,956	\$599.14		NECA Participant	
36	371567 NE	KEYSTONE-ARTHUR TEL	646	\$376,495	\$582.81		NECA Participant	
37	613025 AK	YUKON TEL CO INC	586	\$335,041	\$571.74		NECA Participant	
38	371557 NE	HARTMAN TEL EXCH INC	451	\$257,419	\$570.77		NECA Participant	
39	613002 AK	BETTLES TEL CO INC	201	\$113,736	\$565.85		NECA Participant	
40	300598 OH	MCCLURE TEL CO	805	\$452,412	\$562.00		NECA Participant	
41	371536 NE	CURTIS TEL CO	930	\$518,744	\$557.79		NECA Participant	
42	472423 ID	INLAND TEL-ID	386	\$208,703	\$540.68		NECA Participant	
43	371531 NE	CLARKS TELECOM CO.	977	\$511,078	\$523.11		NECA Participant	
44	462196 CO	PEETZ COOP TEL CO	231	\$118,483	\$512.91		NECA Participant	
45	512290 WY	ALL WEST COMM.-WY	350	\$178,814	\$510.90		NECA Participant	
46	411809 KS	MUTUAL TEL CO	502	\$255,491	\$508.95		NECA Participant	
47	391668 SD	KENNEBEC TEL CO	835	\$416,893	\$499.27		NECA Participant	
48	280457 MS	LAKESIDE TEL. CO.	456	\$225,226	\$493.92		NECA Participant	
49	522442 WA	ST JOHN TEL CO	642	\$312,031	\$486.03		NECA Participant	
50	280466 MS	SLEDGE TEL CO	788	\$382,651	\$485.60		NECA Participant	
51	421929 MO	HOLWAY TEL CO	563	\$260,781	\$463.20		NECA Participant	
52	482241 MT	HOT SPRINGS TEL CO	876	\$401,079	\$457.85		NECA Participant	

Comparison of Corporate Operations Expense
Companies with less than 1000 Access Lines

Exhibit C-4
2 of 3

			a	b	c=b/a	d	e=d/a	f=(L6d-L108c)/L108c, etc.
SAR_ID	ST	SAR_ABBR	Cat 1.3 Lps	Tot Company Corp Op Exp	Tot Comp Corp Ops per Loop	As Filed 2004/2005 Tot Company Corp Op Exp	2004/2005 Tot Comp Corp Ops per Loop	Percent Difference fm Average
53	411778	KS GORHAM TEL CO	341	\$155,979	\$457.42		NECA Participant	
54	442065	TX CUMBY TEL COOP INC	826	\$377,032	\$456.46		NECA Participant	
55	461835	CO SUNFLOWER TEL - CO	348	\$157,459	\$452.47		NECA Participant	
56	351316	IA UNITED FARMERS TEL	618	\$276,501	\$447.41		NECA Participant	
57	310714	MI OGDEN TEL CO	479	\$211,470	\$441.48		NECA Participant	
58	310734	MI WALDRON TEL CO	641	\$275,007	\$429.03		NECA Participant	
59	462188	CO FARMERS TEL CO - CO	586	\$248,378	\$423.85		NECA Participant	
60	462194	CO NUNN TEL CO	668	\$282,412	\$422.77		NECA Participant	
61	532392	OR PINE TEL SYSTEM INC.	996	\$402,148	\$403.76		NECA Participant	
62	120038	NH BRETTON WOODS TEL CO	836	\$335,926	\$401.83		NECA Participant	
63	532388	OR NORTH STATE TEL CO.	573	\$228,091	\$398.06		NECA Participant	
64	432008	OK MEDICINE PARK TEL CO	938	\$368,055	\$392.38		NECA Participant	
65	532369	OR EAGLE TEL SYSTEMS	474	\$185,836	\$392.06		NECA Participant	
66	361399	MN GRANADA TEL CO	288	\$107,743	\$374.11		NECA Participant	
67	300612	OH FARMERS MUTUAL TEL	476	\$177,264	\$372.40		NECA Participant	
68	341020	IL GRAFTON TEL CO	880	\$322,031	\$365.94	\$355,544	\$404.03	
69	391666	SD JEFFERSON TEL CO -SD	574	\$208,853	\$363.86		Did Not File	
70	432025	OK SW OKLAHOMA TEL CO	927	\$336,299	\$362.78		NECA Participant	
71	351327	IA WEBB-DICKENS TEL	445	\$160,598	\$360.89		NECA Participant	
72	503032	UT BEAR LAKE COMM	832	\$298,000	\$358.17		NECA Participant	
73	310737	MI WINN TEL CO	851	\$289,474	\$340.16		NECA Participant	
74	391679	SD STOCKHOLM-STRANDBURG	756	\$255,141	\$337.49		NECA Participant	
75	341048	IL MCNABB TEL CO	480	\$161,815	\$337.11		Did Not File	
76	351229	IA LOST NATION-ELWOOD	703	\$234,539	\$333.63		NECA Participant	
77	341009	IL C-R TEL CO	979	\$321,278	\$328.17		NECA Participant	
78	320742	IN BLOOMINGDALE HOME	651	\$210,743	\$323.72		Did Not File	
79	351110	IA BERNARD TEL CO INC	564	\$182,306	\$323.24		NECA Participant	
80	310711	MI MIDWAY TEL CO	860	\$264,761	\$307.86		NECA Participant	
81	341091	IL WOODHULL COMMUNITY	782	\$239,539	\$306.32		NECA Participant	
82	532226	OR MIDVALE TEL EXCH -OR	274	\$82,691	\$301.79		NECA Participant	
83	421927	MO NEW FLORENCE TEL CO	543	\$162,183	\$298.68		NECA Participant	
84	361391	MN FELTON TEL CO. INC.	731	\$210,653	\$288.17		NECA Participant	
85	532404	OR ASOTIN TEL - OR	141	\$40,054	\$284.07		NECA Participant	
86	341066	IL ONEIDA TEL EXCHANGE	622	\$175,791	\$282.62		NECA Participant	
87	391667	SD KADOKA TELEPHONE CO	604	\$169,872	\$281.25		NECA Participant	
88	421807	MO MOKAN DIAL INC-MO	866	\$233,451	\$269.57		NECA Participant	
89	522437	WA PIONEER TEL CO	901	\$234,861	\$260.67		NECA Participant	
90	452226	AZ MIDVALE-AZ	716	\$179,112	\$250.16		NECA Participant	
91	442262	TX ENMR TEL COOP-TX	979	\$243,196	\$248.41		NECA Participant	
92	341012	IL FLAT ROCK TEL CO-OP	563	\$139,368	\$247.55		Did Not File	
93	341093	IL YATES CITY TEL CO	560	\$136,044	\$242.94	\$179,846	\$321.15	
94	552220	NV FILER MUTUAL TEL -NV	687	\$154,829	\$225.37		NECA Participant	
95	361383	MN EAGLE VALLEY TEL CO	697	\$152,621	\$218.97		NECA Participant	
96	361374	MN ARROWHEAD COMM CORP	784	\$158,045	\$201.59		NECA Participant	
97	532377	OR HOME TELEPHONE CO	830	\$138,870	\$167.31		NECA Participant	
98	542322	CA HORNITOS TEL CO	666	\$102,941	\$154.57		NECA Participant	
99	421934	MO ORCHARD FARM TEL CO	834	\$106,826	\$128.09		NECA Participant	
100	220338	GA QUINCY TEL CO-GA DIV	800	\$97,593	\$121.99		NECA Participant	
101	100007	ME ISLAND TEL CO	729	\$77,858	\$106.80		NECA Participant	
102	432034	OK WYANDOTTE TEL CO	823	\$83,905	\$101.95		NECA Participant	
103	150114	NY ORISKANY FALLS TEL	730	\$71,880	\$98.47		NECA Participant	
104	320788	IN MERCHANTS & FARMERS	653	\$60,681	\$92.93		NECA Participant	
105	522417	WA HAT ISLAND TEL CO	115	\$8,936	\$77.70		NECA Participant	
106	552223	NV CENTURY-GEM STATE-NV	512	\$34,251	\$66.90		Did Not File	

Comparison of Corporate Operations Expense
Companies with less than 1000 Access Lines

Exhibit C-4
3 of 3

			a	b	c=b/a	d	e=d/a	f=(L6d-L108c)/L108c, etc.
						As Filed	2004/2005	
					Tot Comp	Tot Company	Tot Comp	Percent
					Corp Ops	Corp Op Exp	Corp Ops	Difference
SAR_ID	ST	SAR_ABBR	<u>Cat 1.3 Lps</u>	<u>Corp Op Exp</u>	<u>per Loop</u>	<u>Corp Op Exp</u>	<u>per Loop</u>	<u>fm Average</u>
107	361357 MN	BLACKDUCK TEL CO	96	\$0	\$0.00			
108		Average Corp Ops Exp/Loop	63,156	\$33,665,031	\$533.05			
							NECA Participant	

Source: 2003 NECA USF Submission released October 1, 2003 for 2002 Data

Exhibit D

Impact of Understated Local Switching Demand

					a	b	c	d = a/b		e = a/c	f = e-d	g = f*c
Ln	Rate Element	Filed Revenue Requirement	Filed Demand	Estimated Demand*	Filed Rate	Corrected Rate	Rate Difference	Impact				
1	Concord Local Switching Info Surcharge (Per 100 Minutes) Sub-Total	\$ 1,258,399	252,793,630	262,507,045	\$ 0.004978	\$ 0.004794	\$ (0.00018)	\$ (48,353)				
2		\$ 94,312			\$ 0.037308	\$ 0.035927	\$ (0.00138)	\$ (362,387)				
3								\$ (410,740)				
4	Farmers Local Switching Info Surcharge (Per 100 Minutes) Sub-Total	\$ 762,998	183,413,001	201,389,310	\$ 0.004160	\$ 0.003789	\$ (0.00037)	\$ (74,781)				
5		\$ 10,220			\$ 0.005572	\$ 0.005075	\$ (0.00050)	\$ (100,166)				
6								\$ (174,948)				
7	Horry Telephone Local Switching Info Surcharge (Per 100 Minutes) Sub-Total	\$ 751,444	293,099,732	329,611,737	\$ 0.002564	\$ 0.002280	\$ (0.00028)	\$ (93,609)				
8		\$ 12,767			\$ 0.004356	\$ 0.003873	\$ (0.00048)	\$ (159,041)				
9								\$ (252,650)				
10	Vitelco Local Switching Info Surcharge (Per 100 Minutes) Sub-Total	\$ 1,593,411	409,951,829	472,241,260	\$ 0.003887	\$ 0.003374	\$ (0.00051)	\$ (242,108)				
11		\$ 42,663.00			\$ 0.010407	\$ 0.009034	\$ (0.00137)	\$ (648,236)				
12								\$ (890,344)				
13	Grand Total (Sum of Lns 3+6+9+12)							\$ (1,728,682)				

Source: Cols. A and B - Concord, Farmers, and Horry - JSI T-96, June 16, 2004, Attachment 9, Page 2 of 4.
 VITELCO - T-53, June 16, 2004, Schedule 2, Page 1 of 3.

* See Exhibit E-1 for Concord, Exhibit E-2 for Farmers, Exhibit E-3 for Horry and Exhibit E-4 for VITELCO.

Concord
Local Switching Demand Actuals vs Forecast

a					b		c=(L1a+L2a)/2, etc.		d	e=d-c		f=e/c
Ln	Transmittal No.	Date Filed	Year	Calendar Actuals	Yr/Yr Growth	Tariff Period	Tariff Period Actuals	Tariff Period Forecast		Forecast vs Actuals Difference	Percent Difference	
1	T-50	10/16/00	1999	312,719,779		1999/2000	320,115,560	309,921,823		(10,193,737)	-3.18%	
2			2000	327,511,340	4.73%	2000/2001	320,598,883	344,683,317		24,084,435	7.51%	
3	T-73	6/17/02	2001	313,686,425	-4.22%	2001/2002	306,580,990	307,934,278	*	1,353,288	0.44%	
4			2002	299,475,555	-4.53%	2002/2003	291,634,379	271,185,238		(20,449,141)	-7.01%	
5	T-96	6/16/04	2003	283,793,202	-5.24%	2003/2004	276,784,256	261,989,434	*	(14,794,822)	-5.35%	
6			2004T>	269,775,310	-4.94%	2004/2005	262,507,045	252,793,630		(9,713,415)	-3.70%	
7			2005T>	255,238,781	-5.39%							

* Average of 2000/2001 and 2002/2003 tariff period forecasts for 2001/2002 and average of 2002/2003 and 2004/2005 for 2003/2004

> Forecast based on 2000 to 2003 actuals

Source: DMD-1, Page 3 of 3, Total Chargeable Switching MOUs

Farmers
Local Switching Demand Actuals vs Forecast

						c=(L1a+L2a)/2, etc.					
						d		e=d-c		f=e/c	
Ln	Transmittal No.	Date Filed	Year	Calendar Actuals	Yr/Yr Growth	Tariff Period	Tariff Period Actuals	Tariff Period Forecast		Forecast vs Actuals Difference	Percent Difference
1	T-50	10/16/00	1999	106,398,148		1999/2000	157,335,005	n/a			
2			2000	213,847,317	100.99%	2000/2001	221,520,511	221,793,945		273,434	0.12%
3	T-73	6/17/02	2001	229,193,705	7.18%	2001/2002	220,039,026	208,884,829	*	(11,154,197)	-5.07%
4			2002	210,884,347	-7.99%	2002/2003	207,991,461	195,975,713		(12,015,748)	-5.78%
5	T-96	6/16/04	2003	205,098,574	-2.74%	2003/2004	204,357,832	189,694,357	*	(14,663,475)	-7.18%
6			2004T>	203,617,089	-0.72%	2004/2005	201,389,310	183,413,001		(17,976,309)	-8.93%
7			2005T>	199,161,530	-2.19%						

* Average of 2000/2001 and 2002/2003 tariff period forecasts for 2001/2002 and average of 2002/2003 and 2004/2005 for 2003/2004

> Forecast based on 2000 to 2003 actuals

Source: DMD-1, Page 3 of 3, Total Chargeable Switching MOUs

Horry
Local Switching Demand Actuals vs Forecast

Ln	a					c=(L1a+L2a)/2, etc.					d		e=d-c		f=e/c	
	Transmittal No.	Date Filed	Year	Calendar Actuals	Yr/Yr Growth	Tariff Period	Tariff Period Actuals	Tariff Period Forecast			Forecast vs Actuals Difference	Percent Difference				
1	T-50	10/16/00	1999	280,887,625		1999/2000	286,854,218	288,938,329			2,084,112	0.73%				
2			2000	292,820,810	4.25%	2000/2001	289,600,476	331,914,585			42,314,109	14.61%				
3	T-73	6/17/02	2001	286,380,142	-2.20%	2001/2002	300,682,037	304,456,743	*		3,774,706	1.26%				
4			2002	314,983,932	9.99%	2002/2003	314,458,535	276,998,901			(37,459,634)	-11.91%				
5	T-96	6/16/04	2003	313,933,137	-0.33%	2003/2004	319,473,918	285,049,317	*		(34,424,601)	-10.78%				
6			2004T>	325,014,698	3.53%	2004/2005	329,611,737	293,099,732			(36,512,005)	-11.08%				
7			2005T>	334,208,775	2.83%		167,104,388									

* Average of 2000/2001 and 2002/2003 tariff period forecasts for 2001/2002 and average of 2002/2003 and 2004/2005 for 2003/2004
 > Forecast based on 2000 to 2003 actuals

Source: DMD-1, Page 3 of 3, Total Chargeable Switching MOUs

Vitelco
Local Switching Demand Actuals vs Forecast

c=(L1a+L2a)/2,											
a					b	etc.	d		e=d-c		f=e/c
Ln	Transmittal No.	Date Filed	Year	Calendar Actuals	Yr/Yr Growth	Tariff Period	Tariff Period Actuals	Tariff Period Forecast		Forecast vs Actuals Difference	Percent Difference
1	T-42	6/16/00	1999	306,286,048		1999/2000	324,193,675	310,593,743	*	(13,599,932)	-4.20%
2		6/18/01	2000	342,101,302	11.69%	2000/2001	350,365,006	321,600,350		(28,764,656)	-8.21%
3	T-50	6/17/02	2001	358,628,710	4.83%	2001/2002	369,324,237	349,603,534	*	(19,720,703)	-5.34%
4	T-51	6/16/03	2002	380,019,764	5.96%	2002/2003	408,934,957	377,606,718		(31,328,239)	-7.66%
5	T-53	6/16/04	2003	437,850,149	15.22%	2003/2004	447,329,765	391,733,415		(55,596,350)	-12.43%
6			2004T>	456,809,380	4.33%	2004/2005	472,241,260	409,951,829		(62,289,431)	-13.19%
7			2005T>	487,673,140	6.76%						

* Average of 2000/2001 and 2002/2003 tariff period forecasts for 2001/2002 and average of 2002/2003 and 2004/2005 for 2003/2004
 > Forecast based on 2000 to 2003 actuals

Source: DMD-1, Page 3 of 3, Total Chargeable Switching MOUs

Vitelco
Number of Loops by Study Area

	a	b
Year	Cat 1.3 Loops	Yr/Yr Growth
1999	64,787	
2000	68,283	5.40%
2001	69,073	1.16%
2002	69,369	0.43%

Source: Years 1999 to 2001 - FCC Monitoring Report, Table 3.34
 Year 2002 - NECA and USF Data - NECA Study Results, Submitted 11-4-03

Exhibit E

Fort Bend Telephone
Comparison of Local Switching Support Received From USAC
and Amount Removed From the Local Switching Revenue Requirement

	a	b	c	d	e = d - c	f	g = e + f
	<-----USAC Report----->						
Line	Projected Year	True-up Year	Forecast	True Up	True-up Difference	Projected	Projected and True Up
1	2005P	2003	\$ 1,574,856	n/a	n/a	\$ 1,573,860	\$1,573,860
2	2004	2002	\$ 1,255,680	\$ 1,501,008	\$245,328	\$ 1,573,860	\$1,819,188
3	2003	2001	\$ 1,114,524	\$ 1,432,359	\$317,835	\$ 1,574,856	\$1,892,691
4	2002	2000	\$ 979,320	\$ 1,150,860	\$171,540	\$ 1,255,680	\$1,427,220
5	2001	1999	\$ 804,744	\$ 1,203,867	\$399,123	\$ 1,114,644	\$1,513,767

h	i=(L1g+L2g)/2, etc.	j	k=j - h
Tariff Period	Two-year Average Prospective	Reported in Filing *	Difference
2004/2005	\$ 1,696,524	\$1,306,598	\$ (389,926)
2003/2004	\$ 1,855,940	\$1,144,072	\$ (711,868)
2002/2003	\$ 1,659,956	\$1,144,072	\$ (515,884)
2001/2002	\$ 1,314,206	\$1,082,896	\$ (231,310)

Sources for Columns c, d, e, and f: USAC, Filings to the Federal Communications Commission Appendices.

Line 2: HC22 - Local Switching Support (LSS) by State by Study Area - 2002 True Up - 3Q2004; HC07 - LSS by State by Study Area - 3Q2004.

Line 3: HC18 - LSS by Study Area 2001 True-up - 3Q2003; HC07 - LSS by State by Study Area - 4Q2003.

Line 4: HC17 - LSS 2000 True-Up - 4Q2002; HC05 - Local Switching Projected Monthly Support by State by Study Area - 3Q2002.

Line 5: HC06 - LSS Final 1999 Results - 3Q2001; HC05 - LSS by Study Area - 4Q2001.

Sources for Column i:

Line 2: Consolidated Communications, Transmittal No. 3, June 16, 2004, Attachment 9, Page 1 of 7, Line 19.

*Line 3: Fort Bend is a biennial filer and did not submit a mid-year cost support. Assume LSS amount same as year 2002.

Line 4: John Staurulakis, Inc., Transmittal No. 73, June 17, 2002, Attachment 9, Page 5 of 7.

Line 5: John Staurulakis, Inc., Transmittal No. 56, June 18, 2001, Worksheet 2 of 29.

Exhibit F

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(THERE IS NO EXHIBIT F)**

Exhibit G

**2004 Access Filing
Special Access / DSL Analysis**

Exhibit G-1

-----Source:COE.411WDBD-----

Source: AC2001xx Source: Vol 5, P10

2003 Filing	(A)	(B)	(C)	(D)	(E)
Company	DSL Investment (Total Co) 2002	DSL Investment (Interstate) 2002	Prospective 2003 / 2004 DSL (SA 100%)	Prospective 2003 / 2004 SA TPIS	Prospective 2003 / 2004 SA Loops
1 Alltel - Ala	110,669	110,669	1,039,517	2,123,744	1,436
2 Alltel - Ark	1,975,656	1,975,656	8,243,376	29,841,361	16,348
3 Alltel - FI	842,867	842,867	3,698,881	13,541,621	7,648
4 Alltel - Ga	11,313,155	11,313,155	35,058,853	77,958,884	49,247
5 Alltel - Ky	1,686,351	1,686,351	3,882,336	5,114,414	1,756
6 Alltel - Mo	218,433	218,433	1,225,974	8,509,984	7,628
7 Alltel - Ms	48,896	48,896	170,116	433,033	424
8 Alltel - NC	7,127,658	7,127,658	19348549	40747727	23,536
9 Alltel - NY	3,254,408	3,254,408	8,534,416	17,944,295	10,944
10 Alltel - Ok	-	-	-	2,838,194	4,464
11 Alltel - PA	4,634,944	4,634,944	15,615,560	38,892,842	25,968
12 Alltel - SC	776,200	776,200	3,800,731	8,689,284	5,148
13 Alltel - SL	3,847,967	3,847,967	8,770,013	24,190,933	23,825
14 Alltel - TX	198,069	198,069	2,139,230	7,998,713	3,616
15 Alltel - WR	7,469,650	7,469,650	19,487,773	46,479,816	26,461
16 Total (Sum 1-15)	43,504,923	43,504,923	131,015,325	325,304,845	208,449

-----Source:COE.411WDBD-----

Source: AC2001xx Source: Vol 5, P10

2004 Filing	(F)	(G)	(H)	(I)	(J)
Company	DSL Investment (Total Co) 2003	DSL Investment (Interstate) 2003	Prospective 2004/2005 DSL (SA 100%)	Prospective 2004/2005 SA TPIS	Prospective 2004/2005 SA Loops
17 Alltel - Ala	1,040,612	1,040,612	2,312,653	2,885,114	1,204
18 Alltel - Ark	6,633,221	6,633,221	13,284,339	28,531,782	16,298
19 Alltel - FI	2,232,716	2,232,716	5,219,691	12,978,292	8,010
20 Alltel - Ga	39,161,971	39,161,971	62,727,086	90,534,523	48,809
21 Alltel - Ky	3,892,438	3,892,438	6,013,297	6,951,937	1,853
22 Alltel - Mo	718,228	718,228	1,499,625	6,271,745	7,076
23 Alltel - Ms	299,310	299,310	1,052,184	1,259,536	660
24 Alltel - NC	21,096,550	21,096,550	31,141,157	44961138	22,318
25 Alltel - NY	7,798,325	7,798,325	10,465,409	17,757,290	9,194
26 Alltel - Ok	244,252	244,252	1,669,916	4,554,518	4,501
27 Alltel - PA	14,646,003	14,646,003	23,415,690	40,530,701	24,891
28 Alltel - SC	3,391,767	3,391,767	6,006,447	8,867,760	5,103
29 Alltel - SL	8,483,988	8,483,988	10,876,602	21,490,324	16,365
30 Alltel - TX	1,072,313	1,072,313	2,833,881	6,721,964	3,037
31 Alltel - WR	19,273,085	19,273,085	25,769,740	42,481,972	24,343
32 Total (Sum 17-31)	129,984,779	129,984,779	204,287,717	336,778,596	193,662

	(K=F-A))	(L=G-B)	(M=I-D)	(N=J-E)
Company	DSL Investment (Total Co) 2003 Less '02	DSL Investment (Interstate) 2003 Less '02	Prospective SA TPIS 04/05 Less 03/04	Prospective SA Loops 04/05 Less 03/04
33 Alltel - Ala	929,943	929,943	761,370	(232)
34 Alltel - Ark	4,657,565	4,657,565	(1,309,579)	(50)
35 Alltel - FI	1,389,849	1,389,849	(563,329)	362
36 Alltel - Ga	27,848,816	27,848,816	12,575,639	(438)
37 Alltel - Ky	2,206,087	2,206,087	1,837,523	97
38 Alltel - Mo	499,795	499,795	(2,238,239)	(552)
39 Alltel - Ms	250,414	250,414	826,503	236
40 Alltel - NC	13,968,892	13,968,892	4,213,411	(1,218)
41 Alltel - NY	4,543,917	4,543,917	(187,005)	(1,750)
42 Alltel - Ok	244,252	244,252	1,716,324	37
43 Alltel - PA	10,011,059	10,011,059	1,637,859	(1,077)
44 Alltel - SC	2,615,567	2,615,567	178,476	(45)
45 Alltel - SL	4,636,021	4,636,021	(2,700,609)	(7,460)
46 Alltel - TX	874,244	874,244	(1,276,749)	(579)
47 Alltel - WR	11,803,435	11,803,435	(3,997,844)	(2,118)
48 Total Growth (Sum 33-47)	86,479,856	86,479,856	11,473,751	(14,787)

49 Percent Growth	198.78%	198.78%	3.53%	-7.09%
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**2004 Access Filing
Special Access / DSL Analysis**

Altel 2003 Filing

Prospective SA Loops Source: Vol 5, P10

Exhibit G-2 pg 1 of 2

	Ala	Ark	Fl	Ga	Ky	Mo	Ms	NC	NY	Ok	PA	SC	SL	TX	WR	TOTAL
1 Telegraph 2-W	-	-	-	-	-	-	-	-	-	12	-	-	-	-	-	12
2 Telegraph 4-W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3 Voice Grage 2 -W	144	300	180	2,712	68	140	-	1,176	312	36	840	276	440	12	240	6,876
4 Voice Grage 4 -W	24	1,500	1,212	5,500	160	1,408	72	1,200	992	644	2,036	132	780	416	1,368	17,444
5 Program Audio 3.5 Khz	-	24	-	80	-	-	-	-	24	-	72	-	-	-	-	200
6 Program Audio 5.0 Khz	-	-	-	36	-	-	-	-	-	-	-	-	-	-	-	36
7 Program Audio 8.0 Khz	-	24	-	24	16	-	-	48	24	-	-	-	-	-	24	160
8 Program Audio 15 Khz	-	-	24	24	-	-	-	-	-	-	-	-	-	-	-	48
9 Digital Data 2.4 Kbps	12	12	-	512	-	-	-	-	48	36	-	-	-	-	-	620
10 Digital Data 4.8 Kbps	-	-	12	384	-	-	-	36	36	-	-	-	-	-	-	468
11 Digital Data 9.6 Kbps	-	180	48	1,496	48	60	-	168	124	108	252	48	244	12	164	2,952
12 Digital Data 19.2 Kbps	-	36	-	48	-	12	-	-	-	-	-	12	-	24	60	192
13 Digital Data 56 Kbps	300	3,592	2,044	12,644	364	2,424	156	4,700	3,240	1,208	6,100	1,100	6,015	948	6,712	51,547
14 Digital Data 64 Kbps	36	576	48	1,256	-	284	-	512	-	240	284	120	312	72	580	4,320
15 High Cap 1.54 Mbps	908	9,924	4,044	23,872	1,084	3,288	196	15,480	6,108	2,180	16,232	3,340	15,829	2,132	16,480	121,097
16 High Cap 44.746 Mbps	12	180	36	659	16	12	-	216	36	-	152	120	205	-	473	2,117
17 SOCS OCC-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18 Total	1,436	16,348	7,648	49,247	1,756	7,628	424	23,536	10,944	4,464	25,968	5,148	23,825	3,616	26,101	208,089

Altel 2004 Filing

Prospective SA Loops Source: Vol 5, P10

	Ala	Ark	Fl	Ga	Ky	Mo	Ms	NC	NY	Ok	PA	SC	SL	TX	WR	TOTAL
19 Telegraph 2-W	-	-	-	-	-	-	-	-	-	12	-	-	-	-	-	12
20 Telegraph 4-W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21 Voice Grage 2 -W	9	285	33	2,323	12	186	-	124	294	21	722	108	410	-	221	4,748
22 Voice Grage 4 -W	14	1,288	1,114	4,496	65	839	75	672	730	601	1,727	111	700	325	882	13,639
23 Program Audio 3.5 Khz	-	24	-	192	-	-	-	-	24	-	72	-	-	-	-	312
24 Program Audio 5.0 Khz	-	-	-	36	-	-	-	-	-	-	-	-	-	-	-	36
25 Program Audio 8.0 Khz	-	24	-	24	12	-	-	48	24	-	-	-	-	-	24	156
26 Program Audio 15 Khz	-	-	24	24	-	-	-	-	-	-	-	-	8	-	-	56
27 Digital Data 2.4 Kbps	11	10	-	256	-	-	-	-	-	24	-	-	-	-	-	301
28 Digital Data 4.8 Kbps	-	-	11	384	-	-	-	28	36	-	-	-	-	-	-	459
29 Digital Data 9.6 Kbps	-	122	44	1,356	-	48	-	100	64	101	172	24	120	-	104	2,255
30 Digital Data 19.2 Kbps	-	23	-	48	-	12	-	-	-	-	-	12	-	24	36	155
31 Digital Data 56 Kbps	311	3,468	1,811	11,830	291	2,015	130	4,210	2,278	1,095	5,519	941	2,911	703	4,822	42,335
32 Digital Data 64 Kbps	22	485	44	1,215	-	189	-	389	-	189	312	86	254	36	415	3,636
33 High Cap 1.54 Mbps	825	10,339	4,859	25,823	1,451	3,775	452	16,532	5,676	2,450	16,157	3,701	11,724	1,921	17,294	122,979
34 High Cap 44.746 Mbps	12	230	70	802	22	12	3	215	68	8	210	120	238	28	545	2,583
35 SOCS OCC-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36 Total	1,204	16,298	8,010	48,809	1,853	7,076	660	22,318	9,194	4,501	24,891	5,103	16,365	3,037	24,343	193,662

2004 / 2005 Less

2003 / 2004

Exhibit G-2 pg 2 of 2

2003 / 2004																	%	
(Ln 19-Ln 1, etc.)																	increase	
	Ala	Ark	Fl	Ga	Ky	Mo	Ms	NC	I	Ok	PA	SC	SL	TX	WR	TOTAL	decrease	
37	Telegraph 2-W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%	
38	Telegraph 4-W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
39	Voice Grage 2 -W	(135)	(15)	(147)	(389)	(56)	46	-	(1,052)	(18)	(15)	(118)	(168)	(30)	(12)	(19)	(2,128)	
40	Voice Grage 4 -W	(10)	(212)	(98)	(1,004)	(95)	(569)	3	(528)	(262)	(43)	(309)	(21)	(80)	(91)	(486)	(3,805)	
41	Program Audio 3.5 Khz	-	-	-	112	-	-	-	-	-	-	-	-	-	-	-	112	
42	Program Audio 5.0 Khz	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%	
43	Program Audio 8.0 Khz	-	-	-	-	(4)	-	-	-	-	-	-	-	-	-	-	(4)	
44	Program Audio 15 Khz	-	-	-	-	-	-	-	-	-	-	-	-	8	-	-	8	
45	Digital Data 2.4 Kbps	(1)	(2)	-	(256)	-	-	-	-	(48)	(12)	-	-	-	-	-	(319)	
46	Digital Data 4.8 Kbps	-	-	(1)	-	-	-	-	(8)	-	-	-	-	-	-	-	(9)	
47	Digital Data 9.6 Kbps	-	(58)	(4)	(140)	(48)	(12)	-	(68)	(60)	(7)	(80)	(24)	(124)	(12)	(60)	(697)	
48	Digital Data 19.2 Kbps	-	(13)	-	-	-	-	-	-	-	-	-	-	-	-	(24)	(37)	
49	Digital Data 56 Kbps	11	(124)	(233)	(814)	(73)	(409)	(26)	(490)	(962)	(113)	(581)	(159)	(3,104)	(245)	(1,890)	(9,212)	
50	Digital Data 64 Kbps	(14)	(91)	(4)	(41)	(95)	-	(123)	-	(51)	28	(34)	(58)	(36)	(165)	(684)	(15,833%)	
51	High Cap 1.54 Mbps	(83)	415	815	1,951	367	487	256	1,052	(432)	270	(75)	361	(4,105)	(211)	814	1,882	
52	High Cap 44.746 Mbps	-	50	34	143	6	-	3	(1)	32	8	58	-	33	28	72	466	
53	SOCs OGC-12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
54	Total	(232)	(50)	362	(438)	97	(552)	236	(1,218)	(1,750)	37	(1,077)	(45)	(7,460)	(579)	(1,758)	(14,427)	
																	-6.93%	

**2004 Access Filing
Special Access / DSL Analysis**

Exhibit G-3

-----Source: COE.411WDBD-----

Source: AC2001xx Source: Vol 5, P10

2003 Filing		(A)	(B)	(C)	(D)	(E)
Company		DSL Investment (Total Co) 2002	DSL Investment (Interstate) 2002	Prospective 2003 / 2004 DSL (SA 100%)	Prospective 2003 / 2004 SA TPIS	Prospective 2003 / 2004 SA Loops
1	Chillicothe Tel Co	1,140,458	1,140,458	1,500,000	3,670,511	135
2	Concord Tel Co	1,251,555	1,251,555	1,858,030	8,369,725	6,206
3	Consld - Ft Bend	1,545,351	1,545,351	2,966,232	5,345,071	3,915
4	Consld - Texas	2,388,820	2,388,820	2,612,785	10,239,547	18,336
5	Farmers Tel Coop	845,511	845,511	1,203,660	6,946,180	3,284
6	Hargray Tel Co	4,208,286	4,208,286	4,643,987	13,786,618	9,936
7	Horry Tel Coop	395,995	395,995	506,696	8,350,117	3,888
8	Total	11,775,976	11,775,976	15,291,390	56,707,769	45,700

-----Source: COE.411WDBD-----

Source: AC2001xx Source: Vol 5, P10

2004 Filing		(F)	(G)	(H)	(I)	(J)
Company		DSL Investment (Total Co) 2003	DSL Investment (Interstate) 2003	Prospective 2004/2005 DSL (SA 100%)	Prospective 2004/2005 SA TPIS	Prospective 2004/2005 SA Loops
9	Chillicothe Tel Co	458,580	458,580	479,428	2,710,450	176
10	Concord Tel Co	5,338,963	5,338,963	5,861,034	20,305,544	13,060
11	Consld - Ft Bend	461,397	439,759	804,232	2,503,077	3,877
12	Consld - Texas	2,409,343	2,101,913	2,321,998	25,672,065	22,080
13	Farmers Tel Coop	1,744,680	1,744,680	2,398,625	8,985,461	3,428
14	Hargray Tel Co	4,760,422	4,760,422	5,080,524	14,727,114	9,704
15	Horry Tel Coop	5,476,293	5,476,293	7,363,594	14,992,277	3,175
16	Total	20,649,678	20,320,610	24,309,435	89,895,988	55,500

		(K=F-A)	(L=G-B)	(M=I-D)	(N=J-E)
Company		DSL Investment (Total Co) 2003 Less '02	DSL Investment (Interstate) 2003 Less '02	Prospective SA TPIS 04/05 Less 03/04	Prospective SA Loops 04/05 Less 03/04
17	Chillicothe Tel Co	(681,878)	(681,878)	(960,061)	41
18	Concord Tel Co	4,087,408	4,087,408	11,935,819	6,854
19	Consld - Ft Bend	(1,083,954)	(1,105,592)	(2,841,994)	(38)
20	Consld - Texas	20,523	(286,907)	15,432,518	3,744
21	Farmers Tel Coop	899,169	899,169	2,039,281	144
22	Hargray Tel Co	552,136	552,136	940,496	(232)
23	Horry Tel Coop	5,080,298	5,080,298	6,642,160	(713)
24	Total	8,873,702	8,544,634	33,188,219	9,800
	Percent Change	75.35%	72.56%	58.52%	21.44%

Exhibit H

Hargray Telephone Company
Comparison of DSL COE Cat 4.11 Costs to DSL Revenues

	<u>a</u>	<u>b</u>	<u>c</u>	<u>d</u>	<u>e=c/d</u>	<u>f=b*e</u>	<u>g=f/c</u>	<u>h</u>	<u>i</u>	<u>j=h-i</u>	<u>k=j/h</u>
	2004/2005 Part 36 Total Company <u>COE Cat 4.11-DSL</u>	2004/2005 Part 69 Assigned 100% to Special Access <u>COE Cat 4.11-DSL</u>	2004/2005 Attachment # 1, Form 1, Line 22 Total SA <u>Rev Rqmt</u>	Attachment # 1, Form 1, Line 1 SA <u>Acct 2001 TPIS Inv</u>		Estimated DSL <u>Rev Rqmt</u>	DSL Rev Rqmt Percent of SA <u>Rev Rqmt</u>	Attachment # 1, Form 1, Line 30 Total SA Rev Rqmt <u>w TIC Reallocation</u>	Attachment 9 Page 4 of 4 SA <u>Revenues</u>	DSL & Ot <u>Revenues</u>	DSL & Ot Revs Percent of SA Revs
As Filed	\$5,080,524	\$5,080,524	\$4,140,957	\$14,727,114	28.12%	\$1,428,537	34.5%	\$4,201,016	\$3,118,487 Should Be	\$1,082,529 \$1,428,537	25.8%
										Difference that is being subsidized by other non-DSL services in the SA Basket	\$346,008

*Annual Carrying Charge Factor

Note: Attachments refer to 2004 Annual Filing

Exhibit I

**2004 AT&T CALCULATION OF REVENUE REQUIREMENT OVERSTATEMENT DUE TO
OVERSTATEMENT OF CASH WORKING CAPITAL (CWC) REQUIREMENTS**

A	B	C	D	E	F	G	H	I	J
COMPANY	TOTAL INTERSTATE EXPENSES(1)	DEPRECIATION & AMORTIZATION (2)	DAILY EXPENSES (3) (B - C) / 365	FILED CWC (4)	COMPUTED LAG DAYS (5) E / D	AT&T CALCULATED CWC @ 15 DAYS (6) D x 15	EXCESS CWC E - G	EFFECT ON INTERSTATE INCOME (7) H x .1125	EFFECT ON INTERSTATE REV. REQ. (8) I x 1.538462 (9)
CONCORD TELEPHONE COMPANY (JSI)	\$16,436,212	\$5,896,163	\$28,877	\$653,577	23	\$433,153	\$220,424	\$24,798	\$38,150
COASTAL UTILITIES INC (JSI)	\$8,653,544	\$2,680,185	\$16,365	\$351,881	22	\$245,481	\$106,400	\$11,970	\$18,415
HORRY TELEPHONE INC. (JSI)	\$15,022,405	\$6,954,236	\$22,105	\$466,613	21	\$331,569	\$135,044	\$15,192	\$23,373
						Total =	\$461,869		\$79,939

NOTES:

- (1) See Col. B - TRP, COS(P), Column E, Line 300, Total Interstate
(2) See Col. C - TRP, COS(P), Column E, Line 190, Total Interstate
(3) Daily Expenses = (Total Interstate Expenses - Depreciation and Amortization) / 365 Days
(4) See Cost Support, Part 69 (Prospective), Cash Working Capital, Total Interstate
(5) Company Filed CWC / Daily Expenses = LEC's Proposed Lead/Lag
(6) Standard Cash Working Capital Allowance = Daily Expenses * 15 Days
(7) Effect on Interstate Income = Excess CWC * LEC's Return at 11.25% rate of return
(8) Effect on Interstate Revenue Requirement = LEC's Return * Gross Up Factor for Federal Income Taxes (35%)
(9) Gross Up Factor = $1 \div (0.35 \div (1 - 0.35))$

SOURCES:

- Col. B - TRP, COS(P), Col E, Line 300, Total Interstate
Col. C - TRP, COS(P), Col E, Line 190, Total Interstate
Col. E - Cost Support, Part 69 (Prospective), Cash Working Capital, Total Interstate

**2004 AT&T CALCULATION OF RATE OF RETURN REVENUE REQUIREMENT OVERSTATEMENT DUE TO
OVERSTATEMENT OF CASH WORKING CAPITAL (CWC) REQUIREMENTS**

	A	B	C	D	E	F
	COMPANY	TOTAL INTERSTATE EXPENSES(1)	DEPRECIATION & AMORTIZATION (2)	DAILY EXPENSES (3) (B - C) / 365	COMPANY FILED CWC (4)	COMP LAG DAYS (5) E / D
1	CONCORD TELEPHONE COMPANY (JSI)	\$16,436,212	\$5,896,163	\$28,877	\$653,577	23
2	COASTAL UTILITIES INC. (JSI)	\$8,653,544	\$2,680,185	\$16,365	\$351,881	22
3	HORRY TELEPHONE COOPERATIVE INC. (JSI)	\$15,022,405	\$6,954,236	\$22,105	\$466,613	21
4	ALLTEL ALABAMA, INC. (Alltel)	\$4,552,582	\$1,497,011	\$8,371	\$134,088	16
5	ALLTEL ARKANSAS, INC. (Alltel)	\$18,473,877	\$6,121,346	\$33,843	\$517,329	15
6	ALLTEL CAROLINA, INC. (Alltel)	\$32,232,443	\$10,345,683	\$59,964	\$949,801	16
7	ALLTEL FLORIDA, INC. (Alltel)	\$12,591,358	\$4,356,372	\$22,562	\$342,974	15
8	ALLTEL GEORGIA PROPERTIES (Alltel)	\$79,844,669	\$26,137,803	\$147,142	\$2,304,073	16
9	ALLTEL KENTUCKY, INC. (Alltel)	\$4,259,921	\$904,264	\$9,194	\$143,610	16
10	ALLTEL MISSISSIPPI, INC. (Alltel)	\$2,099,315	\$862,422	\$3,389	\$50,936	15
11	ALLTEL MISSOURI, INC. (Alltel)	\$9,168,801	\$2,834,545	\$17,354	\$269,582	16
12	ALLTEL NEW YORK, INC. (Alltel)	\$13,937,235	\$2,953,445	\$30,093	\$470,504	16
13	ALLTEL Ohio (Alltel)	\$18,925,417	\$6,070,673	\$35,218	\$527,340	15
14	ALLTEL OKLAHOMA PROPERTIES (Alltel)	\$3,476,038	\$961,672	\$6,889	\$107,655	16
15	ALLTEL PENNSYLVANIA, INC. (Alltel)	\$30,460,411	\$8,458,102	\$60,280	\$922,085	15
16	ALLTEL SOUTH CAROLINA, INC. (Alltel)	\$8,252,675	\$3,189,022	\$13,873	\$213,517	15
17	SUGAR LAND TELEPHONE CO. (Alltel)	\$12,883,405	\$3,712,999	\$25,124	\$382,625	15
18	TEXAS ALLTEL, INC. (Alltel)	\$5,299,355	\$1,732,212	\$9,773	\$160,137	16
19	WESTERN RESERVE TELEPHONE COMPANY (Alltel)	\$29,355,653	\$9,951,391	\$53,162	\$825,806	16

NOTES:

- (1) See Col. B - TRP, COS(P), Column E, Line 300, Total Interstate
 (2) See Col. C - TRP, COS(P), Column E, Line 190, Total Interstate
 (3) Daily Expenses = (Total Interstate Expenses - Depreciation and Amortization) / 365 Days
 (4) See Cost Support, Part 69 (Prospective), Cash Working Capital, Total Interstate
 (5) Company Filed CWC / Daily Expenses = LEC's Proposed Lead/Lag

SOURCES:

- Col. B - TRP, COS(P), Col E, Line 300, Total Interstate
 Col. C - TRP, COS(P), Col E, Line 190, Total Interstate
 Col. E - Cost Support, Part 69 (Prospective), Cash Working Capital, Total Interstate