

DESCRIPTION AND JUSTIFICATION
John Staurulakis, Inc. Tariff F.C.C. No. 1
Transmittal No. 97
Rock Hill Telephone Company (SC)

Rock Hill Telephone Company (Rock Hill), through its consultant John Staurulakis, Inc. (JSI) hereby provides a Description and Justification for its individual rates proposed under Transmittal No. 97 of the John Staurulakis, Inc. Tariff F.C.C. No. 1 (JSI Tariff). Rock Hill is an Issuing Carrier of the JSI Tariff. Rock Hill files interstate access rates on a prospective basis pursuant to Section 61.38 of the Commission's rules.

Description of Filing

This summary together with the accompanying revised tariff material has been filed by JSI in order to comply with the rules and regulations of the Federal Communications Commission (Commission) with respect to annual access charge filings.

The JSI Tariff F.C.C. No. 1 governs the provision by Rock Hill of interstate Switched Access, Special Access and Miscellaneous Services. The instant filing revises Rock Hill's rates for those services.

The instant filing is made in accordance with the Commission's April 19, 2004 release entitled In the Matter of Material to be Filed in Support of 2004 Annual Access Charge Tariff Filings, Tariff Review Plans, DA 04-1048 (*2004 TRP Order*), together with the June 10, 2004 release entitled In the Matter of Material to be Filed in Support of 2004 Annual Access Charge Tariff Filings, Tariff Review Plans, Errata, DA 04-1700 (*2004 TRP Errata*). As Rock Hill's proposed rate revisions are limited to decreases, this filing is made on seven days notice under Section 204(a)(3) of the Communications Act.

Justification for Cost Support and Rate Development

In addition to the summary information provided herein, the cost support data associated with this filing is contained in one volume comprising Attachments #1-9. The Certification of the cost support data for this filing is shown in Attachment #10 included separately. All required Tariff Review Plan Schedules (TRP Schedules) are included with the cost support material in accordance with the aforementioned *2004 TRP Order* and *2004 TRP Errata*.

Description and Justification

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In accordance with Section 61.38(b)(1)(ii) of the Commission's rules and regulations, a projection of Rock Hill's costs has been made for the fiscal year ending June 30, 2005 (also referred to herein as the July 1, 2004-June 30, 2005 Test Year Cost of Service or "TYCOS"). The costs for the twelve (12) month period ending June 30, 2005 (TYCOS) have been based on financial estimates and projections of Rock Hill, and are summarized as follows:

| | |
|--|---------------|
| Summary Development of Traffic Sensitive Revenue | |
| Requirement | Attachment #1 |
| Part 69 - Access Charge Development | Attachment #2 |
| Part 36 – Separations of Costs | Attachment #3 |
| Unseparated Cost Information | Attachment #4 |

In accordance with Section 61.38(b)(1)(i) of the Commission's rules and regulations, attached is a cost of service study for the most recent twelve (12) month period ending December 31, 2003, identified as follows (also referred to herein as the 2003 Prior Year Cost of Service or "PYCOS"):

| | |
|--|---------------|
| Summary Development of Traffic Sensitive Revenue | |
| Requirement | Attachment #5 |
| Part 69 - Access Charge Development | Attachment #6 |
| Part 36 – Separations of Costs..... | Attachment #7 |
| Unseparated Cost Information..... | Attachment #8 |

Description and Justification**John Staurulakis, Inc. Tariff F.C.C. No. 1 -Transmittal No. 97****Rock Hill Telephone Company (SC)****Page 3****Recap Of Test Year Cost of Service (TYCOS) Compared with Prior Year Cost of Service (PYCOS) by Major Access Element**

Following is a summary of the July 1, 2004-June 30, 2005 Test Year Cost of Service (TYCOS) compared with the January 1, 2003-December 31, 2003 Prior Year Cost of Service (PYCOS) by major revenue requirement element.

| | 2002 PYCOS Trans 84 Attach. 5 | 2003 PYCOS Trans 97 Attach. 5 | Change | % Change | 2004 TYCOS Trans 97 Attach. 1 | TYCOS Over (Under) 2003 CS | % Change |
|-------------------------|--|--|------------------|-------------|--|-------------------------------------|-------------|
| Common Line | \$7,211,481 | \$7,463,341 | \$251,860 | 3.5% | \$7,860,687 | \$397,346 | 5.3% |
| Traffic Sensitive (TS): | | | | | | | |
| Local Switching | \$1,283,664 | \$1,276,862 | -\$6,802 | -0.5% | \$1,285,163 | \$8,301 | 0.7% |
| Information | \$39,036 | \$42,750 | \$3,714 | 9.5% | \$48,172 | \$5,422 | 12.7% |
| Transport | \$783,878 | \$801,877 | \$17,999 | 2.3% | \$854,271 | \$52,394 | 6.5% |
| Total TS | \$2,106,578 | \$2,121,489 | \$14,911 | | \$2,187,606 | \$66,117 | 3.1% |
| Special Access | \$2,232,811 | \$2,528,743 | \$295,932 | 13.3% | \$2,821,517 | \$292,774 | 11.6% |
| Total Access | <u>\$11,550,870</u> | <u>\$12,113,573</u> | <u>\$562,703</u> | 4.9% | <u>\$12,869,810</u> | <u>\$756,237</u> | 6.2% |

Recap of TYCOS Total Company Unseparated Net Investment and Total Operating Expenses and Taxes Compared with 2002 and 2003 PYCOS Unseparated Totals

| | 2002 PYCOS Trans 84 Attach. 7 | 2003 PYCOS Trans 97 Attach.7 | Change | % Change | 2004 TYCOS Trans 97 Attach. 3 | TYCOS Over (Under) 2003 CS | % Change |
|---------------------------|--|---------------------------------------|-----------|-------------|--|-------------------------------------|-------------|
| Net Investment - | | | | | | - | |
| Line 39 | \$25,503,336 | \$24,910,353 | \$873,173 | 3.4% | \$23,756,948 | \$1,153,405 | -4.6% |
| Total Operating Exp/Taxes | | | | | | | |
| Line 209 | \$15,644,622 | \$17,163,436 | \$873,173 | 5.6% | \$17,012,516 | -\$150,920 | -0.9% |

Description and Justification

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Recap of Revenue Impact for Proposed Rate Revisions

| Element | Projected Demand for Test Year | Current Rate | Billing at Current Rates | Proposed Rate | Increase (Decrease) in Rate | % Change | Billing at Proposed Rate | Projected Revenue Impact | % Impact |
|---|--------------------------------|--------------|--------------------------|---------------|-----------------------------|----------|--------------------------|--------------------------|----------|
| Local Switching per Min | 220,860,528 | \$0.006500 | \$1,435,593 | \$0.005800 | (\$0.000700) | -10.8% | \$1,280,991 | (\$154,602) | -10.8% |
| Infor Surcharge (Per 100 Min) | 220,860,528 | \$0.020000 | \$44,172 | \$0.019547 | (\$0.000453) | -2.3% | \$43,172 | (\$1,000) | -2.3% |
| Subtotal Switched Access | | | \$1,479,766 | | | | \$1,324,163 | (\$155,603) | -10.5% |
| Switched Premium Entrance Facilities -VG 4W | 708 | \$25.22 | \$17,856 | \$24.72 | (\$0.50) | -2.0% | \$17,502 | (\$354) | -2.0% |
| Switched Premium Entrance Facilities -HC DS1 | 1,151 | \$86.23 | \$99,251 | \$85.47 | (\$0.76) | -0.9% | \$98,376 | (\$875) | -0.9% |
| Direct Trunked Transport Termination - VG | 735 | \$11.86 | \$8,717 | \$11.62 | (\$0.24) | -2.0% | \$8,541 | (\$176) | -2.0% |
| Direct Trunked Transport Termination - HC DS1 | 1,350 | \$49.42 | \$66,717 | \$48.96 | (\$0.46) | -0.9% | \$66,096 | (\$621) | -0.9% |
| Direct Trunked Transport Termination - HC DS3 | - | \$474.43 | \$0.00 | \$470.11 | (\$4.32) | -0.9% | \$0 | \$0 | n/a |
| Direct Trunked Transport Facility - VG | 19,146.00 | \$1.20 | \$22,975 | \$1.18 | (\$0.02) | -1.7% | \$22,592 | (\$383) | -1.7% |
| Direct Trunked Transport Facility HC DS1 | 10,380.00 | \$9.52 | \$98,818 | \$9.39 | (\$0.13) | -1.4% | \$97,468 | (\$1,349) | -1.4% |
| Direct Trunked Transport Facility - HC DS3 | - | \$91.35 | \$0 | \$90.83 | (\$0.52) | -0.6% | \$0 | \$0 | n/a |
| Tandem Switched Facility | 1,122,625,000 | \$0.000067 | \$75,216 | \$0.000056 | (\$0.000011) | -16.4% | \$62,867 | (\$12,349) | -16.4% |
| Tandem Switched Termination | 85,649,660 | \$0.000346 | \$29,635 | \$0.000294 | (\$0.000052) | -15.0% | \$25,181 | (\$4,454) | -15.0% |
| Tandem Switching | 279,140,489 | \$0.001380 | \$385,214 | \$0.001267 | (\$0.000113) | -8.2% | \$353,671 | (\$31,543) | -8.2% |
| 800 Data Base Query | 20,395,000 | \$0.005100 | \$104,015 | \$0.005000 | (\$0.000100) | n/a | \$101,975 | (\$2,040) | n/a |
| Subtotal Transport | | | \$908,412 | | | | \$854,269 | (\$54,144) | -6.0% |
| Total Traffic Sensitive Revenue | | | \$2,388,178 | | | | \$2,178,432 | (\$209,746) | -8.8% |
| Special Access Rate Reduction Combined Impact | | | \$2,878,775 | | | | \$2,821,516 | (\$57,259) | -2.0% |
| Combined Traffic Sensitive/Special Access | | | \$5,266,953 | | | | \$4,999,948 | (\$267,005) | -5.1% |

Description and Justification**John Staurulakis, Inc. Tariff F.C.C. No. 1 -Transmittal No. 97****Rock Hill Telephone Company (SC)****Page 5**

The projected revenues that would be billed under the rates proposed in this filing would generate \$1,888,615 at the forecasted demand. The following schedule serves to reconcile the amounts included in Attachment 9 representing projected billed revenue to the TYCOS revenue requirements for the respective elements.

Reconciliation of Projected Billed Access Revenue to TYCOS Revenue Requirement

| | 2004 TY Trans 97 Attach. 1 | Subtractions | Projected Billing Included at Attch. 9 | Note |
|--|----------------------------------|--------------|--|--------|
| Common Line | \$7,860,687 | -\$7,860,687 | | \$0(a) |
| Traffic Sensitive: | | | | |
| Local Switching | \$1,285,163 | -\$4,172 | \$1,280,991 | |
| Information | 48,172 | -\$5,000 | \$43,172 | |
| Transport | 854,271 | -\$2 | \$854,269 | |
| Total Traffic Sensitive Rev. Requirement | \$2,187,606 | -\$9,174 | \$2,178,432 | |
| Special Access (Including DSL) | 2,821,517 | -\$1 | \$2,821,516 | |
| Total Access | \$12,869,810 | -\$7,869,862 | \$4,999,948 | |

\$4,999,948 represents the total revenue requirement projected for recovery from rate elements detailed in Attachment 9. The rate elements at Attachment 9 include all rate elements for which there is projected TYCOS demand, including broadband services. Additionally, any rate element for which there is a change (reduction) in rate is also included at Attachment 9.

- (a) Interstate Common Line Revenue is recovered through participation in National Exchange Carrier Association (NECA) Common Line Pool and billed under JSI Tariff FCC No. 1 by reference to NECA Tariff FCC No. 5, and remitted to the NECA Common Line Pool.

Description and Justification**John Staurulakis, Inc. Tariff F.C.C. No. 1 -Transmittal No. 97****Rock Hill Telephone Company (SC)****Page 6****Local Switching Rate and Tandem Transport Rate Decreases**

As indicated in the Recap of Revenue Impact for Proposed Rate Revisions preceding, Rock Hill's proposed rate for Local Switching represents a 10.8% decrease, from \$0.00650 per minute to \$0.00580 per minute. The decrease in the rate results largely from the impact of an increase in Switched Access minutes projected for the twelve months ending June 30, 2005 over the minutes projected in the 2002 Annual Filing for the twelve months ended June 30, 2003. The increase in minutes is due to an increase in interstate minutes relative to intrastate minutes because of increases in interstate billing percentages. Similarly, the increase in demand for Tandem Transport minutes for the Test Year for the current filing over that used for the 2002 Annual Filing effects a decrease in Tandem Transport rates.

**Comparison of 2004 Filing TYCOS Projected Switched Access Minutes
to 2002 Filing TYCOS Projected Switched Access Minutes**

| | Premium MOU | Tandem Tr. MOU |
|-----------------------|-------------|----------------|
| TY 7/03-6/04 Trans 84 | 203,925,860 | 89,293,094 |
| TY 7/04-6/05 Tans 97 | 220,860,528 | 85,769,236 |
| Increase | 16,934,668 | -3,523,858 |
| % Increase | 8.30% | -3.95% |

**Comparison of 2004 Filing TYCOS Projected Switched Access Minutes
to 2002 Filing TYCOS Projected Switched Access Minutes**

| | Premium MOU | Tandem Tr. MOU |
|------------------|-------------|----------------|
| PYCOS 1/03-12/03 | 220,690,503 | 89,293,094 |
| TY 7/04-6/05 | 220,860,528 | 85,769,236 |
| Increase | 170,025 | -3,523,858 |
| % Increase | 0.08% | -3.95% |

Description and Justification**John Staurulakis, Inc. Tariff F.C.C. No. 1 -Transmittal No. 97****Rock Hill Telephone Company (SC)****Page 7****Earnings Monitoring**

Rock Hill's proposed rates are targeted to achieve, on a prospective basis, earnings to the authorized rate of return. Following is a summary of Rock Hill's earnings monitoring as indicated in TRP Schedule ERN-1 accompanying this filing.

| | 2001/2002 FCC Monitoring Period | 2003 Calendar Year | 2004/2005 Test Year |
|-----------------------------------|--|-----------------------------------|------------------------------------|
| Interstate Access, Total | 10.02% | 13.01% | 11.25% |
| Carrier Common Line | 12.01% | 11.25% | 11.25% |
| Special Access | 5.61% | 15.47% | 11.25% |
| Local Switching | 12.34% | 19.99% | 11.25% |
| Information | 0.00% | 0.00% | 11.25% |
| Local Transport | -1.48% | 8.52% | 11.25% |
| Traffic Sensitive Switched, Total | 8.25% | 15.82% | 11.25% |

Based on the foregoing, including the analyses at Attachments 1 through 9, the annual filing of Rock Hill Telephone Company resulting in rate decreases is compliant with applicable Commission rules and otherwise reasonable in all respects.

Plant Date: Average 6/30/2005
Expense Date: 12 Mo. Ending 6/30/2005

Rock Hill Telephone Company
Study No.: 240542 605

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 | Total Company |
|------------------------------------|--------------------------|-------------|-----------------|----------------------------------|-----------|----------------|-----------------|------------------|
| 1. Plant in Service | Part 69, Form 1, Ln 18 | 26,538,926 | 6,899,719 | 0 | 3,395,556 | 12,360,862 | 49,195,063 | 165,250,259 |
| 2. Plant Under Construction | Part 69, Form 1, Ln 20 | 225,419 | 58,606 | 0 | 28,842 | 104,992 | 417,859 | 1,403,623 |
| 3. Net Investment | Part 69, Form 2, Ln 43 | 9,680,121 | 1,644,850 | 0 | 905,096 | 3,840,038 | 16,070,105 | 54,426,344 |
| 4. Rate of Return | 11.25 % Authorized | 0.1125000 | 0.1125000 | 0.1125000 | 0.1125000 | 0.1125000 | | |
| 5. Return | (Line 3 x 4) | 1,089,014 | 185,046 | 0 | 101,823 | 432,004 | 1,807,887 | |
| 6. AFUDC | Part 69, Form 10, Ln 192 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7. Net Return | (Lines 5 - 6) | 1,089,014 | 185,046 | 0 | 101,823 | 432,004 | 1,807,887 | |
| 8. Fixed Charges | Part 69, Form 10, Ln 199 | 42,671 | 7,305 | 0 | 4,010 | 16,969 | 70,955 | 241,018 |
| 9. Investment Tax Credit | Part 69, Form 10, Ln 191 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10. Other FIT Adjustments | Part 69, Form 10, Ln 195 | (3,431) | (892) | 0 | (439) | (1,598) | (6,360) | (21,362) |
| 11. Subject to FIT | (Lines 5-8-9-10) | 1,049,774 | 178,633 | 0 | 98,252 | 416,633 | 1,743,292 | |
| 12. Federal Income Tax @ 53.84615% | | 565,263 | 96,187 | 0 | 52,905 | 224,341 | 938,696 | |
| 13. Other SIT Adjustments | Part 69, Form 10, Ln 198 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14. Subject to SIT | (Lines 11+12-13) | 1,615,037 | 274,820 | 0 | 151,157 | 640,974 | 2,681,988 | |
| 15. State Income Tax @ 5.26316% | | 85,002 | 14,464 | 0 | 7,956 | 33,735 | 141,157 | |
| 16. Return + FIT + SIT | (Lines 5-9+12+15-6) | 1,739,279 | 295,697 | 0 | 162,684 | 690,080 | 2,887,740 | |
| 17. Expenses and Taxes | Part 69, Form 10, Ln 208 | 5,757,656 | 1,313,168 | 47,953 | 706,153 | 2,118,644 | 9,943,574 | 34,574,785 |
| 18. Subtotal | (Lines 16+17) | 7,496,935 | 1,608,865 | 47,953 | 868,837 | 2,808,724 | 12,831,314 | |
| 19. Gross Receipts Tax @ 0.30000% | | 22,491 | 4,827 | 144 | 2,607 | 8,426 | 38,494 | |
| 20. Subtotal | (Line 18+19) | 7,519,426 | 1,613,692 | 48,097 | 871,444 | 2,817,150 | 12,869,809 | |
| 21. Psc Fee @ 0.00000% | | 0 | 0 | 0 | 0 | 0 | 0 | |
| 22. Total Revenue Requirement | (Lines 16+17+19+21) | 7,519,426 | 1,613,692 | 48,097 | 871,444 | 2,817,150 | 12,869,809 | |

Plant Date: Average 6/30/2005
Expense Date: 12 Mo. Ending 6/30/2005

Rock Hill Telephone Company
Study No.: 240542 605

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 | Total Company |
|---|----------------------|-------------|-----------------|----------------------------------|-----------|----------------|-----------------|------------------|
| 22. Total Revenue Requirement | (Lines16+17+19+21) | 7,519,426 | 1,613,692 | 48,097 | 871,444 | 2,817,150 | 12,869,809 | |
| 23. Revenue attributable to Local Switching Support per NECA Forms | | | 0 | | | | | |
| 24. Total Revenue Requirement Subject to MAG Adjustments (Line 22 + Line 23) | | 7,519,426 | 1,613,692 | 48,097 | 871,444 | 2,817,150 | 12,869,809 | |
| 25. Adjustment for Line Port Re-allocation (Based on FCC Proxy)(Line 24 * Factor) | Factor: >>> 20.4821% | 330,518 | (330,518) | | | | 0 | |
| 26. USAC Charges included in line 22 | | (919,136) | | | | | (919,136) | |
| 27. TIC Revenues for 12 Months Ending 6/30/01 | | | | | (18,495) | | (18,495) | |
| 28. Subtotal for Re-Allocation of TIC Revenue (Line24 + 25 + 26 + 27) | | 6,930,808 | 1,283,174 | 48,097 | 852,949 | 2,817,150 | 11,932,178 | |
| 29. TIC Revenue Re-Allocation (Total Allocated on Line 28) | | 10,743 | 1,989 | 75 | 1,322 | 4,367 | 18,495 | |
| 30. Total Revised Revenue Requirement With MAG Adjustments (Line 22 + 25 + 27 +29) | | 7,860,687 | 1,285,163 | 48,172 | 854,271 | 2,821,517 | 12,869,809 | |
| 31. Total Annual Expense Adjustment for DME (Line 25 + 27 +29) | | | | | | | | |
| 32. Total Monthly Expense Adjustment for DME (Line 31 / 12) | | | | | | | | |

Plant Date: Average 6/30/2005
Expense Date: 12 Mo. Ending 6/30/2005

Rock Hill Telephone Company
Study No.: 240542 605

Attachment #2 - Form 1

PART 69

| Ln | Acct | Description | Allocation | Total Interstate | Common Line | | Switched Access | | | Special Access | B&C | IX |
|----|------|---------------------------------------|----------------------------|---------------------|-------------|-------------|-----------------|-------------|-----------|-------------------|-----|----|
| | | | | | BFP | Pay / Other | Local Sw | Information | Transport | | | |
| 1 | 2111 | Land | L10 | 603,848 | 325,754 | 0 | 84,691 | 0 | 41,679 | 151,724 | | 0 |
| 2 | | General Support | L10 | 11,644,395 | 6,281,721 | 0 | 1,633,153 | 0 | 803,723 | 2,925,797 | | 1 |
| 2a | | General Purpose Computer | L180a | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 2110 | Land & General Support | L1-2 | 12,248,243 | 6,607,475 | 0 | 1,717,844 | 0 | 845,402 | 3,077,521 | 0 | 1 |
| 4 | 2210 | COE - Switching | L48 | 5,973,603 | | | 5,179,832 | | 793,771 | | | 0 |
| 5 | 2220 | COE - Operator Systems | L53 | 2 | | | 0 | 0 | 0 | | | 2 |
| 6 | 2230 | COE - Transmission | L63 | 13,511,319 | 5,298,748 | | 0 | 0 | 1,681,305 | 6,531,266 | | 0 |
| 7 | | Total COE | L4-6 | 19,484,924 | 5,298,748 | | 5,179,832 | 0 | 2,475,076 | 6,531,266 | | 2 |
| 8 | 2310 | Information Orig/Term | L69 | 0 | 0 | 0 | | | | 0 | | |
| 9 | 2410 | Cable & Wire Facilities | L76 | 17,447,332 | 14,624,844 | | 0 | 0 | 74,073 | 2,748,415 | | 0 |
| 10 | | Total COE, IOT & C&WF | L7-9 | 36,932,256 | 19,923,592 | 0 | 5,179,832 | 0 | 2,549,149 | 9,279,681 | | 2 |
| 11 | | COE, IOT & C&WF (excl CL,B&C,IX) | L10 Less CL,B&C,IX | 17,008,662 | | | 5,179,832 | 0 | 2,549,149 | 9,279,681 | | |
| 12 | | Total GSF, COE, IOT, C&WF | L3,10 | 49,180,499 | 26,531,067 | 0 | 6,897,676 | 0 | 3,394,551 | 12,357,202 | 0 | 3 |
| 13 | | GSF, COE, IOT, C&WF (CL, LS, TR only) | L12 Less Inf, Spl, B&C, IX | 36,823,294 | 26,531,067 | 0 | 6,897,676 | | 3,394,551 | | | |
| 14 | 2680 | Capital Leases | L83 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 2680 | Leasehold Improvements | L12 | 14,567 | 7,859 | 0 | 2,043 | 0 | 1,005 | 3,660 | 0 | 0 |
| 16 | 2680 | Amortizable Tangibles | L14-15 | 14,567 | 7,859 | 0 | 2,043 | 0 | 1,005 | 3,660 | 0 | 0 |
| 17 | 2690 | Intangibles | L12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 2001 | Plant In Service | L3,10,16,17 | 49,195,066 | 26,538,926 | 0 | 6,899,719 | 0 | 3,395,556 | 12,360,862 | 0 | 3 |
| 19 | 2002 | Prop Held For Future Use | L18 | 67,296 | 36,304 | 0 | 9,438 | 0 | 4,645 | 16,909 | 0 | 0 |
| 20 | 2003 | Plant Under Construction | L18 | 417,859 | 225,419 | 0 | 58,606 | 0 | 28,842 | 104,992 | 0 | 0 |
| 21 | 2005 | Plant Acquisition Adjustment | L18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | 1220 | Material & Supplies | L12 | 128,666 | 69,410 | 0 | 18,046 | 0 | 8,881 | 32,329 | 0 | 0 |
| 23 | 1402 | Class B RTB Stock | L12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 1410 | Other Noncurrent Assets | L12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 1438 | Deferred Maint & Retirements | L90 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 1439 | Def Non-Capital Equal Access | Direct | 0 | | | 0 | | | | | |
| 27 | 1500 | Other Jurisdictional Assets | L12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Plant Date: Average 6/30/2005
Expense Date: 12 Mo. Ending 6/30/2005

Rock Hill Telephone Company
Study No.: 240542 605

Attachment #2 - Form 2

PART 69

| Ln | Acct | Description | Allocation | Total Interstate | Common Line | | Switched Access | | | Special Access | B&C | IX |
|----|------|--------------------------------|-------------------------------|---------------------|-------------|-------------|-----------------|-------------|-----------|-------------------|-----|----|
| | | | | | BFP | Pay / Other | Local Sw | Information | Transport | | | |
| 28 | CWC | Cash Working Capital | L12 | 460,481 | 248,414 | 0 | 64,583 | 0 | 31,783 | 115,701 | 0 | 0 |
| 29 | 3100 | Depreciation Reserve | L97 | 33,506,196 | 17,064,469 | 0 | 5,308,339 | 0 | 2,516,774 | 8,616,613 | 0 | 1 |
| 30 | 3200 | Res - Prop Held for Future Use | L12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | | Res - Capital Leases | L14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | | Res - Leasehold Improvements | L15 | 14,150 | 7,633 | 0 | 1,985 | 0 | 977 | 3,555 | 0 | 0 |
| 33 | 3400 | Res - Tangible Assets | L31-32 | 14,150 | 7,633 | 0 | 1,985 | 0 | 977 | 3,555 | 0 | 0 |
| 34 | 3500 | Res - Intangible | L12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 3600 | Res - Plant Acquisiton Adj | L21 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | | Total Reserves | L29,30,33-35 | 33,520,346 | 17,072,102 | 0 | 5,310,324 | 0 | 2,517,751 | 8,620,168 | 0 | 1 |
| 37 | 4040 | Customer Deposits | L12 | 111,637 | 60,225 | 0 | 15,657 | 0 | 7,705 | 28,050 | 0 | 0 |
| 38 | 4100 | Current Deferred Op Taxes | L104 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 4310 | Other Long Term Liabilities | L12 | 604,787 | 326,260 | 0 | 84,823 | 0 | 41,744 | 151,960 | 0 | 0 |
| 40 | 4340 | Non-Current Def Oper Taxes | L111 | (37,509) | (20,235) | 0 | (5,262) | 0 | (2,589) | (9,423) | 0 | 0 |
| 41 | 4360 | Other Deferred Credits | L12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 4370 | Oth Juris Liab & Def Credits | L12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | | Net Investment | L18-28 Less L36-42 | 16,070,107 | 9,680,121 | 0 | 1,644,850 | 0 | 905,096 | 3,840,038 | 0 | 2 |
| 44 | | Total 2001 Less Associated Res | L18-22, 27 Less 36, 38, 40-42 | 16,326,050 | 9,818,192 | 0 | 1,680,747 | 0 | 922,762 | 3,904,347 | 0 | 2 |

Plant Date: Average 6/30/2005
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Rock Hill Telephone Company
Study No.: 240542 605

Attachment #2 - Form 3

PART 69

| Ln | Acct | Description | Allocation | Total Interstate | Common Line | | Switched Access | | Special Access | B&C | IX |
|--|------|------------------------------------|-----------------|---------------------|-------------|-------------|-----------------|-------------|-------------------|-----------|----|
| | | | | | BFP | Pay / Other | Local Sw | Information | | | |
| <u>Central Office Switching - Acct 2210</u> | | | | | | | | | | | |
| 45 | 2210 | Cat 2 - Tandem Switching | Alloc 1 | 793,771 | | | 0 | | 793,771 | | 0 |
| 46 | 2210 | Cat 3 - Local Switching | Direct | 5,179,832 | | | 5,179,832 | | | | |
| 47 | 2210 | Cat 5 - Equal Access | Direct | 0 | | | 0 | | | | |
| 48 | | Total 2210 | L45-47 | 5,973,603 | | | 5,179,832 | | 793,771 | | 0 |
| <u>Central Office Operator Systems - Acct 2220</u> | | | | | | | | | | | |
| 2220 | | Cat 1 - Operator Systems | | | | | | | | | |
| 49 | | Intercept Boards | Direct | 0 | | | 0 | | | | |
| 50 | | Information Boards | Direct | 0 | | | | 0 | | | |
| 51 | | Service Observing Boards | L54 | 0 | | | 0 | 0 | 0 | | 0 |
| 52 | | Other Boards (Loc,Toll, TSPS, etc) | Direct | 2 | | | | | | | 2 |
| 53 | | Total 2220 | L49-52 | 2 | | | 0 | 0 | 0 | | 2 |
| 54 | | Total COE Cats 1-3 (excl Svc Obs) | L45,46,49,50,52 | 5,973,605 | | | 5,179,832 | 0 | 793,771 | | 2 |
| <u>Central Office Transmision - Acct 2230</u> | | | | | | | | | | | |
| 55 | 2230 | Cat 4.11 - Wdbd Exch Ln xDSL Cir | Direct | 1,015,630 | | | | | 0 | 1,015,630 | |
| 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 | 5,461,649 | 5,298,748 | | | | | 162,901 | |
| 59 | 2230 | Cat 4.21 - IX Cct - Other Co | Direct | 0 | | | | | | | 0 |
| 60 | 2230 | Cat 4.22 - IX Cct - Wdbd | L73 | 5,218,074 | | | | | 0 | 5,218,074 | |
| 61 | 2230 | Cat 4.23 - IX Cct - Other | Alloc 2 | 1,796,319 | | | 0 | 0 | 1,661,658 | 134,661 | 0 |
| 62 | 2230 | Cat 4.3 - Host / Remote | L75 | 19,647 | | | | | 19,647 | | |
| 63 | | Total 2230 | L55-62 | 13,511,319 | 5,298,748 | | 0 | 0 | 1,681,305 | 6,531,266 | 0 |

Plant Date: Average 6/30/2005
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Rock Hill Telephone Company
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Attachment #2 - Form 4

PART 69

| Ln | Acct | Description | Allocation | Total Interstate | Common Line | | Switched Access | | | Special Access | B&C | IX |
|---|------|----------------------------------|---------------------|---------------------|-------------|-------------|-----------------|-------------|-----------|-------------------|-----|----|
| | | | | | BFP | Pay / Other | Local Sw | Information | Transport | | | |
| <u>Information Origination / Termination - Acct 2310</u> | | | | | | | | | | | | |
| 64 | 2351 | Cat 1 - Pub Tel (Less Coinless) | Direct | 0 | | 0 | | | | | | |
| 65 | 2351 | Cat 1 - Pub Tel (Coinless) | Direct | 0 | | 0 | | | | | | |
| 66 | 2362 | Cat 1 - Other Terminal Equip | Per CFR Part 69.303 | 0 | | 0 | | | | 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 | | |
| <u>Cable and Wire Facilities - Acct 2410</u> | | | | | | | | | | | | |
| 70 | 2410 | Cat 1 - Exch Ln CWF | Direct | 15,074,459 | 14,624,844 | | | | | 449,615 | | |
| 71 | 2410 | Cat 2.2 - Exch Trk CWF - Toll | Direct | 0 | | | | | 0 | | | |
| 72 | 2410 | Cat 2.3 - Exch Trk CWF - Spl | Direct | 67,659 | | | | | | 67,659 | | |
| 73 | 2410 | Cat 2.4 - Exch Trk CWF - Wb | Direct | 2,225,877 | | | | | 0 | 2,225,877 | | |
| 74 | 2410 | Cat 3 - IX C&WF | Alloc 3 | 48,849 | | | 0 | 0 | 43,585 | 5,264 | | 0 |
| 75 | 2410 | Cat 4 - Host / Remote C&WF | Direct | 30,488 | | | | | 30,488 | | | |
| 76 | | Total 2410 | L70-75 | 17,447,332 | 14,624,844 | | 0 | 0 | 74,073 | 2,748,415 | | 0 |

Plant Date: Average 6/30/2005
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Rock Hill Telephone Company
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Attachment #2 - Form 5

PART 69

| Ln | Acct | Description | Allocation | Total Interstate | Common Line | | Switched Access | | Special Access | B&C | IX |
|--|------------|----------------------------|------------|---------------------|-------------|-------------|-----------------|-------------|-------------------|-----------|----|
| | | | | | BFP | Pay / Other | Local Sw | Information | | | |
| <u>Tangible Assets - Capital Leases - Acct 2680</u> | | | | | | | | | | | |
| 77 | 2110 | General Support Facilities | L3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 78 | 2210 | COE - Switching | L4 | 0 | | | 0 | | 0 | | 0 |
| 79 | 2220 | COE - Operator Systems | L5 | 0 | | | 0 | 0 | 0 | | 0 |
| 80 | 2230 | COE - Transmission | L6 | 0 | 0 | | 0 | 0 | 0 | | 0 |
| 81 | 2310 | Information Orig /Term | L8 | 0 | 0 | 0 | | | 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 | 0 |
| <u>Deferred Maint & Retirements Acct 1438</u> | | | | | | | | | | | |
| 84 | 2110 | General Support Facilities | L3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 85 | 2210 | COE - Switching | L4 | 0 | | | 0 | | 0 | | 0 |
| 86 | 2220 | COE - Operator Systems | L5 | 0 | | | 0 | 0 | 0 | | 0 |
| 87 | 2230 | COE - Transmission | L6 | 0 | 0 | | 0 | 0 | 0 | | 0 |
| 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 | 0 |
| <u>Accumulated Depreciation - Acct 3100</u> | | | | | | | | | | | |
| 91 | 2110 | General Support Facilities | L3 | 5,078,663 | 2,739,752 | 0 | 712,294 | 0 | 350,541 | 1,276,076 | 0 |
| 92 | 2210 | COE - Switching | L4 | 5,300,355 | | | 4,596,045 | | 704,310 | | 0 |
| 93 | 2220 | COE - Operator Systems | L5 | 1 | | | 0 | 0 | 0 | | 1 |
| 94 | 2230 | COE - Transmission | L6 | 11,346,379 | 4,449,721 | | 0 | 0 | 1,411,907 | 5,484,751 | 0 |
| 95 | 2310 | Information Orig /Term | L8 | 0 | 0 | 0 | | | | 0 | |
| 96 | 2410 | Cable & Wire Facilities | L9 | 11,780,798 | 9,874,996 | | 0 | 0 | 50,016 | 1,855,786 | 0 |
| 97 | Total 3100 | | L91-96 | 33,506,196 | 17,064,469 | 0 | 5,308,339 | 0 | 2,516,774 | 8,616,613 | 0 |

Plant Date: Average 6/30/2005
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Rock Hill Telephone Company
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Attachment #2 - Form 6

PART 69

| Ln | Acct | Description | Allocation | Total Interstate | Common Line | | Switched Access | | Special Access | B&C | IX |
|--|------|--------------------------------|----------------------|---------------------|-------------|-------------|-----------------|-------------|-------------------|---------|--------|
| | | | | | BFP | Pay / Other | Local Sw | Information | | | |
| Net Current Deferred Operating Income Taxes - Acct 4100 | | | | | | | | | | | |
| 98 | 2110 | General Support Facilities | L3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 2210 | COE - Switching | L4 | 0 | | | 0 | 0 | | | 0 |
| 100 | 2220 | COE - Operator Systems | L5 | 0 | | | 0 | 0 | | | 0 |
| 101 | 2230 | COE - Transmission | L6 | 0 | 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 | 0 | 0 |
| Net Noncurrent Deferred Operating Income Taxes - Acct 4340 | | | | | | | | | | | |
| 105 | 2110 | General Support Facilities | L3 | (8,991) | (4,850) | 0 | (1,261) | 0 | (621) | (2,259) | 0 |
| 106 | 2210 | COE - Switching | L4 | (4,614) | | | (4,001) | | (613) | | 0 |
| 107 | 2220 | COE - Operator Systems | L5 | 0 | | | 0 | 0 | 0 | | 0 |
| 108 | 2230 | COE - Transmission | L6 | (10,431) | (4,091) | | 0 | 0 | (1,298) | (5,042) | 0 |
| 109 | 2310 | Information Orig /Term | L8 | 0 | 0 | 0 | | | 0 | | |
| 110 | 2410 | Cable & Wire Facilities | L9 | (13,473) | (11,294) | | 0 | 0 | (57) | (2,122) | 0 |
| 111 | | Total 4340 | L105-110 | (37,509) | (20,235) | 0 | (5,262) | 0 | (2,589) | (9,423) | 0 |
| Plant Specific Expenses | | | | | | | | | | | |
| 112 | 6110 | Network Support | L12 | 168,325 | 90,805 | 0 | 23,608 | 0 | 11,618 | 42,294 | 0 |
| 113 | 6120 | General Support | L3 | 542,784 | 292,812 | 0 | 76,127 | 0 | 37,464 | 136,381 | 0 |
| 114 | 6210 | COE - Switching - Equal Access | Direct | 0 | | | 0 | | | | |
| 115 | 6210 | COE - Switching - All Other | Alloc 6 | 260,531 | | | 156,860 | | 103,671 | | 0 |
| 116 | 6220 | COE - Operator Systems | L5 | 15,018 | | | 0 | 0 | 0 | | 15,018 |
| 117 | 6230 | COE - Transmission | L6 | 239,037 | 93,743 | | 0 | 0 | 29,745 | 115,549 | 0 |
| 118 | | Total COE | L114-117 | 514,586 | 93,743 | | 156,860 | 0 | 133,416 | 115,549 | 15,018 |
| 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 | 398,756 | 334,248 | | 0 | 0 | 1,693 | 62,815 | 0 |
| 123 | | Total Plant Specific | L112,113,118,121-122 | 1,624,451 | 811,608 | 0 | 256,595 | 0 | 184,191 | 357,039 | 15,018 |

Plant Date: Average 6/30/2005
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Rock Hill Telephone Company
Study No.: 240542 605

Attachment #2 - Form 7

PART 69

| Ln | Acct | Description | Allocation | Total Interstate | Common Line | | Switched Access | | Special Access | B&C | IX |
|-------------------------------------|------|--------------------------------|--------------------|---------------------|-------------|-------------|-----------------|-------------|-------------------|-----------|----|
| | | | | | BFP | Pay / Other | Local Sw | Information | | | |
| <u>Plant Non-Specific Expenses</u> | | | | | | | | | | | |
| 124 | 6510 | Other Prop Plant & Equip | L10 | 34,235 | 18,468 | 0 | 4,802 | 0 | 2,363 | 8,602 | 0 |
| 125 | 6530 | Network Operations | L10 | 987,276 | 532,599 | 0 | 138,468 | 0 | 68,144 | 248,065 | 0 |
| 126 | 6540 | Access | Direct | 0 | | | | | | | 0 |
| 126a | 6540 | Universal Service Assignment | Direct | 919,136 | 919,136 | | | | | | |
| | 6561 | <u>Depreciation</u> | | | | | | | | | |
| 127 | | Dep - Support Assets | L3 | 581,932 | 313,931 | 0 | 81,617 | 0 | 40,166 | 146,218 | 0 |
| 128 | | Dep - COE Switching | L4 | 509,962 | | | 442,198 | | 67,764 | | 0 |
| 129 | | Dep - COE Operator | L5 | 0 | | | 0 | 0 | 0 | | 0 |
| 130 | | Dep - COE Transmission | L6 | 1,030,553 | 404,153 | | 0 | 0 | 128,239 | 498,161 | 0 |
| 131 | | Dep - IOT | L8 | 0 | 0 | 0 | | | | 0 | |
| 132 | | Dep - Cable & Wire Facilities | L9 | 1,201,391 | 1,007,039 | | 0 | 0 | 5,101 | 189,251 | 0 |
| 133 | | Total 6561 | L127-132 | 3,323,838 | 1,725,123 | 0 | 523,815 | 0 | 241,270 | 833,630 | 0 |
| 134 | 6562 | Dep - Prop Held for Future Use | L19 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 135 | 6563 | Amort - Tangible Assets | L16 | 604 | 325 | 0 | 85 | 0 | 42 | 152 | 0 |
| 136 | 6564 | Amort - Intangible Assets | L17 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 137 | 6565 | Amort - Acquisition Adjust | L21 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 138 | | Total Plant Non-Specific | L124-137 Less L133 | 5,265,089 | 3,195,651 | 0 | 667,170 | 0 | 311,819 | 1,090,449 | 0 |
| <u>Customer Operations Expenses</u> | | | | | | | | | | | |
| 139 | 6610 | <u>Marketing</u> | L12 | 364,831 | 196,814 | 0 | 51,168 | 0 | 25,181 | 91,668 | 0 |
| 140 | 6621 | <u>Operator</u> | Alloc 4 | 1 | | | 1 | 0 | | | 0 |
| 141 | | Outside Operator Services | Alloc 5 | 0 | | | 0 | 0 | | | 0 |
| | 6622 | <u>Directory</u> | | | | | | | | | |
| 142 | | Published Directory Expense | Direct | 35,990 | | | | 35,990 | | | |

Plant Date: Average 6/30/2005
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Rock Hill Telephone Company
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Attachment #2 - Form 8

PART 69

| Ln | Acct | Description | Allocation | Total Interstate | Common Line | | Switched Access | | | Special Access | B&C | IX |
|-----------------------------------|------|----------------------|--------------------------|---------------------|-------------|-------------|-----------------|-------------|-----------|-------------------|---------|----|
| | | | | | BFP | Pay / Other | Local Sw | Information | Transport | | | |
| 6623 Commercial Operations | | | | | | | | | | | | |
| Cat 1 - Local Business Office | | | | | | | | | | | | |
| End User Service Order Processing | | | | | | | | | | | | |
| 143 | | Presubscription | L13 | 324,037 | 233,468 | 0 | 60,698 | | 29,871 | | | |
| 144 | | Message Tel | Direct | 30,905 | | | | | | | 30,905 | |
| 145 | | Private Line | Direct | 8,134 | | | | | | | 8,134 | |
| 146 | | Total | L143-145 | 363,076 | 233,468 | 0 | 60,698 | | 29,871 | | 39,039 | |
| End User Payment and Collection | | | | | | | | | | | | |
| 147 | | Message Tel | Direct | 74,641 | | | | | | | 74,641 | |
| 148 | | Private Line | Direct | 0 | | | | | | | 0 | |
| 149 | | EUCL | Direct | 30,972 | 30,972 | | | | | | | |
| 150 | | Total | L147-149 | 105,613 | 30,972 | | | | | | 74,641 | |
| End User Billing Inquiry | | | | | | | | | | | | |
| 151 | | Message Tel | Direct | 9,754 | | | | | | | 9,754 | |
| 152 | | Private Line | Direct | 529 | | | | | | | 529 | |
| 153 | | EUCL | Direct | 1,175 | 1,175 | | | | | | | |
| 154 | | Total | L151-153 | 11,458 | 1,175 | | | | | | 10,283 | |
| IXC Service Order Processing | | | | | | | | | | | | |
| 155 | | Message Tel | L13 | 14,494 | 10,443 | 0 | 2,715 | | 1,336 | | | |
| 156 | | Private Line | Direct | 117,768 | | | | | | 117,768 | | |
| 157 | | Billing & Collection | Direct | 0 | | | | | | | 0 | |
| 158 | | Total | L155-157 | 132,262 | 10,443 | 0 | 2,715 | | 1,336 | 117,768 | 0 | |
| IXC Payment and Collection | | | | | | | | | | | | |
| 159 | | Message Tel | L13 | 4,716 | 3,398 | 0 | 883 | | 435 | | | |
| 160 | | Private Line | Direct | 1,571 | | | | | | 1,571 | | |
| 161 | | Billing & Collection | Direct | 725 | | | | | | | 725 | |
| 162 | | Total | L159-161 | 7,012 | 3,398 | 0 | 883 | | 435 | 1,571 | 725 | |
| IXC Billing Inquiry | | | | | | | | | | | | |
| 163 | | Message Tel | L13 | 368 | 265 | 0 | 69 | | 34 | | | |
| 164 | | Private Line | Direct | 733 | | | | | | 733 | | |
| 165 | | Billing & Collection | Direct | 0 | | | | | | | 0 | |
| 166 | | Total | L163-165 | 1,101 | 265 | 0 | 69 | | 34 | 733 | 0 | |
| 167 | | Future Use | | | | | | | | | | |
| 168 | | Total Category 1 | L146,150,154,158,162,166 | 620,522 | 279,721 | 0 | 64,365 | | 31,676 | 120,072 | 124,688 | |

PART 69

| Ln | Acct | Description | Allocation | Total Interstate | Common Line | | Switched Access | | | Special Access | B&C | IX |
|--------------------------------------|------|--------------------------------------|--|---------------------|-------------|-------------|-----------------|-------------|-----------|-------------------|---------|--------|
| | | | | | BFP | Pay / Other | Local Sw | Information | Transport | | | |
| | | <u>Cat 2 - Revenue Accounting</u> | | | | | | | | | | |
| 169 | | Message Processing | Direct | 314,498 | | | | | | | 314,498 | |
| 170 | | OB&C - Expense | Direct | 156,895 | | | | | | | 156,895 | |
| 171 | | Future Use | | | | | | | | | | |
| 172 | | Future Use | | | | | | | | | | |
| 172 | | Carrier Access Billing | L11 | 41,515 | | | 12,643 | 0 | 6,222 | 22,650 | | |
| 174 | | Subscriber Line Charge | Direct | 27,687 | 27,687 | | | | | | | |
| 175 | | Total Category 2 | L169-174 | 540,595 | 27,687 | | 12,643 | 0 | 6,222 | 22,650 | 471,393 | |
| 176 | | Subtotal Customer Services | L140-142,168,175 | 1,197,108 | 307,408 | 0 | 77,009 | 35,990 | 37,898 | 142,722 | 596,081 | 0 |
| | | <u>Category 3 - Other Commercial</u> | | | | | | | | | | |
| 177 | | Total Category 3 | L176 | 11,638 | 2,988 | 0 | 749 | 350 | 368 | 1,388 | 5,795 | 0 |
| 178 | | Total Customer Services | L176-177 | 1,208,746 | 310,396 | 0 | 77,758 | 36,340 | 38,266 | 144,110 | 601,876 | 0 |
| 179 | | Total Customer Operations | L139,178 | 1,573,577 | 507,210 | 0 | 128,926 | 36,340 | 63,447 | 235,778 | 601,876 | 0 |
| 180 | | Total Big Three Expenses | L123-126,179 (less L114) | 5,138,675 | 2,789,021 | 0 | 528,791 | 36,340 | 318,145 | 849,484 | 601,876 | 15,018 |
| 180a | | Total Big Three Expenses - Modified | L180 Less 112, 113, 139, 143, 155, 159, 163 | 3,586,685 | 1,958,028 | 0 | 312,774 | 35,990 | 211,838 | 457,681 | 595,356 | 15,018 |
| <u>Corporate Operations Expenses</u> | | | | | | | | | | | | |
| 181 | 6710 | Executive & Planning | L180 | 571,775 | 310,331 | 0 | 58,838 | 4,044 | 35,400 | 94,521 | 66,970 | 1,671 |
| 182 | 6720 | General & Administrative | L180 | 1,070,311 | 580,913 | 0 | 110,139 | 7,569 | 66,265 | 176,935 | 125,362 | 3,128 |
| 183 | | Total Corporate Operations | L181-182 | 1,642,086 | 891,244 | 0 | 168,977 | 11,613 | 101,665 | 271,456 | 192,332 | 4,799 |
| 184 | | Total Operating Expenses | L123,138,179,183 | 10,105,203 | 5,405,713 | 0 | 1,221,668 | 47,953 | 661,122 | 1,954,722 | 794,208 | 19,817 |
| <u>Operating Taxes</u> | | | | | | | | | | | | |
| 185 | | Future Use | | | | | | | | | | |
| 186 | 7240 | Ad Valorem Taxes | L12 | 603,292 | 325,454 | 0 | 84,613 | 0 | 41,641 | 151,584 | 0 | 0 |
| 187 | 7370 | Special Charges | L12 | 38,505 | 20,772 | 0 | 5,400 | 0 | 2,658 | 9,675 | 0 | 0 |
| 188 | | Total Operating Exp & Taxes | L184-186 | 10,747,000 | 5,751,939 | 0 | 1,311,681 | 47,953 | 705,421 | 2,115,981 | 794,208 | 19,817 |

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Rock Hill Telephone Company
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Attachment #2 - Form 10

PART 69

| Ln | Acct | Description | Allocation | Total Interstate | Common Line | | Switched Access | | Special Access | B&C | IX |
|-----------------------------------|------|------------------------------|-------------------|---------------------|-------------|-------------|-----------------|-------------|-------------------|-----------|---------|
| | | | | | BFP | Pay / Other | Local Sw | Information | | | |
| <u>Tax Adjustments</u> | | | | | | | | | | | |
| 189 | 7210 | Investment Tax Credits | L12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 190 | | TRA-86 Amortization | L12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 191 | | Total | L189-190 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 192 | 7340 | AFUDC | L12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 193 | | FIT Adjustments - Addbacks | L12 | (6,360) | (3,431) | 0 | (892) | 0 | (439) | (1,598) | 0 |
| 194 | | FIT Adjustments - Deductions | L12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 195 | | Total FIT Adjustments | L193-194 | (6,360) | (3,431) | 0 | (892) | 0 | (439) | (1,598) | 0 |
| 196 | | SIT Adjustments - Addbacks | L12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 197 | | SIT Adjustments - Deductions | L12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 198 | | Total SIT Adjustments | L196-197 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 199 | 7500 | Fixed Charges | L44 | 70,955 | 42,671 | 0 | 7,305 | 0 | 4,010 | 16,969 | 0 |
| 200 | 7540 | Interest On Customer Dep | L12 | 10,599 | 5,717 | 0 | 1,487 | 0 | 732 | 2,663 | 0 |
| <u>Rent Revenues Account 5240</u> | | | | | | | | | | | |
| 201 | 2110 | General Support Facilities | L3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 202 | 2210 | COE - Switching | L4 | 0 | | | 0 | | 0 | | 0 |
| 203 | 2220 | COE - Operator Systems | L5 | 0 | | | 0 | 0 | 0 | | 0 |
| 204 | 2230 | COE - Transmission | L6 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 |
| 205 | 2310 | Information Orig /Term | L8 | 0 | 0 | 0 | | | 0 | | |
| 206 | 2410 | Cable & Wire Facilities | L9 | 0 | 0 | | 0 | | 0 | 0 | 0 |
| 207 | | Total 5240 | L201-206 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 208 | | Total Operating Exp & Taxes | L188+200 Less 207 | 10,757,599 | 5,757,656 | 0 | 1,313,168 | 47,953 | 706,153 | 2,118,644 | 794,208 |
| | | | | | | | | | | | 19,817 |

PART 36

| Ln | Acct | Description | Allocation | Total Company | Interstate InterLATA Message | Interstate InterLATA P/L | Interstate IntraLATA Message | Interstate IntraLATA P/L | Intrastate InterLATA Message | Intrastate InterLATA P/L | Intrastate IntraLATA Message | Intrastate IntraLATA P/L | EAS | Local |
|----|------|------------------------------|----------------|------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|---------|------------|
| 1 | 2111 | Land | L10 | 2,028,377 | 452,124 | 151,724 | 0 | 0 | 149,684 | 1,451 | 48,314 | 17,095 | 11,712 | 1,196,273 |
| 2 | | General Support | L10 | 39,114,476 | 8,718,598 | 2,925,797 | 0 | 0 | 2,886,447 | 27,983 | 931,672 | 329,663 | 225,857 | 23,068,459 |
| 2a | | General Purpose Computer | L10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 2110 | Land & General Support | L1-2 | 41,142,853 | 9,170,722 | 3,077,521 | 0 | 0 | 3,036,131 | 29,434 | 979,986 | 346,758 | 237,569 | 24,264,732 |
| 4 | 2210 | COE - Switching | L45 | 28,915,552 | 5,973,603 | | 0 | | 1,402,542 | | 301,030 | | 194,947 | 21,043,430 |
| 5 | 2220 | COE - Operator Systems | L50 | 1,640,164 | 2 | | 0 | | 0 | | 1,640,162 | | 0 | 0 |
| 6 | 2230 | COE - Transmission | L60 | 31,397,554 | 6,980,053 | 6,531,266 | 0 | 0 | 2,314,573 | 47,494 | 332,230 | 667,328 | 504,795 | 14,019,815 |
| 7 | | Total COE | L4-6 | 61,953,270 | 12,953,658 | 6,531,266 | 0 | 0 | 3,717,115 | 47,494 | 2,273,422 | 667,328 | 699,742 | 35,063,245 |
| 8 | 2310 | Information Orig /Term | L66 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 9 | 2410 | Cable & Wire Facilities | L74 | 62,105,203 | 14,698,917 | 2,748,415 | 0 | 0 | 5,437,761 | 41,258 | 681,541 | 378,255 | 16,602 | 38,102,454 |
| 10 | | Total COE, IOT & C&WF | L7-9 | 124,058,473 | 27,652,575 | 9,279,681 | 0 | 0 | 9,154,876 | 88,752 | 2,954,963 | 1,045,583 | 716,344 | 73,165,699 |
| 11 | 2680 | Capital Leases | L81 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 2680 | Leasehold Improvements | L88 | 48,933 | 10,907 | 3,660 | 0 | 0 | 3,611 | 35 | 1,166 | 412 | 283 | 28,859 |
| 13 | 2680 | Amortizable Tangibles | L11-12 | 48,933 | 10,907 | 3,660 | 0 | 0 | 3,611 | 35 | 1,166 | 412 | 283 | 28,859 |
| 14 | 2690 | Intangibles | L40 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 2001 | Plant In Service | L3, 10, 13, 14 | 165,250,259 | 36,834,204 | 12,360,862 | 0 | 0 | 12,194,618 | 118,221 | 3,936,115 | 1,392,753 | 954,196 | 97,459,290 |
| 16 | 2002 | Prop Held For Future Use | L15 | 226,051 | 50,387 | 16,909 | 0 | 0 | 16,681 | 162 | 5,384 | 1,905 | 1,305 | 133,318 |
| 17 | 2003 | Plant Under Construction | L15 | 1,403,623 | 312,867 | 104,992 | 0 | 0 | 103,580 | 1,004 | 33,433 | 11,830 | 8,105 | 827,812 |
| 18 | 2005 | Plant Acquisition Adjustment | L15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 1220 | Material & Supplies | L9 | 458,000 | 108,398 | 20,268 | 0 | 0 | 40,101 | 304 | 5,026 | 2,789 | 122 | 280,992 |
| 20 | 1402 | Class B RTB Stock | L15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 1410 | Other Noncurrent Assets | L175 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | 1438 | Deferred Maint & Retirements | L95 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 1439 | Def Non-Capital Equal Access | Alloc 13 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 24 | 1500 | Other Jurisdictional Assets | Alloc 19 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | CWC | Cash Working Capital | L189 | 1,447,076 | 383,317 | 77,164 | 0 | 0 | 114,696 | 908 | 103,180 | 9,455 | 14,196 | 744,160 |

Plant Date: Average 6/30/2005
Expense Date: 12 Mo. Ending 6/30/2005

Rock Hill Telephone Company
Study No.: 240542 605

Attachment #3 - Form 2

PART 36

| Ln | Acct | Description | Allocation | Total Company | Interstate InterLATA Message | Interstate InterLATA P/L | Interstate IntraLATA Message | Interstate IntraLATA P/L | Intrastate InterLATA Message | Intrastate InterLATA P/L | Intrastate IntraLATA Message | Intrastate IntraLATA P/L | EAS | Local |
|----|------|--------------------------------|--------------------------------|------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|---------|------------|
| 26 | 3100 | Depreciation Reserve | L102 | 111,960,606 | 24,889,583 | 8,616,613 | 0 | 0 | 8,118,777 | 79,947 | 2,355,547 | 959,588 | 706,604 | 66,233,947 |
| 27 | 3200 | Res - Prop Held for Future Use | L16 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | 3400 | Res - Capital leases | L13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | 3400 | Res - Leasehold Improvments | L13 | 47,533 | 10,595 | 3,555 | 0 | 0 | 3,508 | 34 | 1,133 | 400 | 275 | 28,033 |
| 30 | 3500 | Res - Intangible | L14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | 3600 | Res - Plant Acquisiton Adj | L15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | | Total Reserves | L 26-31 | 112,008,139 | 24,900,178 | 8,620,168 | 0 | 0 | 8,122,285 | 79,981 | 2,356,680 | 959,988 | 706,879 | 66,261,980 |
| 33 | 4040 | Customer Deposits | L15 | 375,000 | 83,587 | 28,050 | 0 | 0 | 27,673 | 268 | 8,932 | 3,161 | 2,165 | 221,164 |
| 34 | 4100 | Current Deferred Op Taxes | L109 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 4310 | Other Long Term Liabilities | L175 | 2,101,526 | 498,232 | 106,555 | 0 | 0 | 178,667 | 1,340 | 182,593 | 13,445 | 23,808 | 1,096,886 |
| 36 | 4340 | Non-Current Def Oper Taxes | L116 | (126,000) | (28,086) | (9,423) | 0 | 0 | (9,298) | (91) | (3,001) | (1,062) | (728) | (74,311) |
| 37 | 4360 | Other Deferred Credits | Alloc 48 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 4370 | Oth Juris Liab & Def Credits | Alloc 41 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | | Net Investment | L15-25 Less L32-38 | 54,426,344 | 12,235,262 | 3,834,845 | 0 | 0 | 4,150,349 | 39,101 | 1,537,934 | 443,200 | 245,800 | 31,939,853 |
| 40 | | Total 2001 Less 2690 | L 3, 10, 13 | 165,250,259 | 36,834,204 | 12,360,862 | 0 | 0 | 12,194,618 | 118,221 | 3,936,115 | 1,392,753 | 954,196 | 97,459,290 |
| 41 | | Total 2001 Less Associated Res | L15-19,24 Less L32,34 36-38 | 55,455,794 | 12,433,764 | 3,892,286 | 0 | 0 | 4,241,993 | 39,801 | 1,626,279 | 450,351 | 257,577 | 32,513,743 |

Plant Date: Average 6/30/2005
Expense Date: 12 Mo. Ending 6/30/2005

Rock Hill Telephone Company
Study No.: 240542 605

Attachment #3 - Form 3

PART 36

| Ln | Acct | Description | Allocation | Total Company | Interstate InterLATA Message | Interstate InterLATA P/L | Interstate IntraLATA Message | Interstate IntraLATA P/L | Intrastate InterLATA Message | Intrastate InterLATA P/L | Intrastate IntraLATA Message | Intrastate IntraLATA P/L | EAS | Local |
|---|------|------------------------------|------------|------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|---------|------------|
| <u>Central Office Switching - Acct 2210</u> | | | | | | | | | | | | | | |
| 42 | 2210 | Cat 2 - Tandem Switching | Alloc 2 | 1,304,213 | 793,771 | | 0 | | 227,624 | | 87,870 | | 194,947 | 1 |
| 43 | 2210 | Cat 3 - Local Switching | Alloc 3 | 27,611,339 | 5,179,832 | | 0 | | 1,174,918 | | 213,160 | | 0 | 21,043,429 |
| 44 | 2210 | Cat 5 - Equal Access | Alloc 13 | 0 | 0 | | 0 | | 0 | | 0 | | | 0 |
| 45 | | Total 2210 | L42-44 | 28,915,552 | 5,973,603 | | 0 | | 1,402,542 | | 301,030 | | 194,947 | 21,043,430 |
| <u>Central Office Operator Systems - Acct 2220</u> | | | | | | | | | | | | | | |
| 2220 | | Cat 1 - Operator Systems | | | | | | | | | | | | |
| 46 | | Intercept Boards | Alloc 24 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 47 | | Information Boards | Alloc 47 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 48 | | Service Observing Boards | Alloc 67 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 49 | | Other Boards | Alloc 1 | 1,640,164 | 2 | | 0 | | 0 | | 1,640,162 | | 0 | 0 |
| 50 | | Total 2220 | L46-49 | 1,640,164 | 2 | | 0 | | 0 | | 1,640,162 | | 0 | 0 |
| <u>Central Office Transmission - Acct 2230</u> | | | | | | | | | | | | | | |
| 51 | 2230 | Cat 4.11 - Wdbd Exch Ln xDSL | Alloc 4 | 1,015,630 | | 1,015,630 | | 0 | | 0 | | 0 | 0 | 0 |
| 52 | 2230 | Cat 4.121 - Exch Trunk EAS | Alloc 5 | 217,153 | | | | | | | | | 217,153 | 0 |
| 53 | 2230 | Cat 4.122 - Exch Trunk Toll | Alloc 6 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 54 | 2230 | Cat 4.123 - Exch Trunk Spl | Alloc 7 | 0 | | 0 | | 0 | | 0 | | 0 | | 0 |
| 55 | 2230 | Cat 4.13 - Exch Ln Circuit | Alloc 8 | 21,518,065 | 5,298,748 | 162,901 | 0 | 0 | 1,965,157 | 14,419 | 245,374 | 88,855 | 0 | 13,742,611 |
| 56 | 2230 | Cat 4.21 - IX Cct - Other Co | Alloc 9 | 0 | 0 | 0 | 0 | 0 | | | | | | 0 |
| 57 | 2230 | Cat 4.22 - IX Cct - Wdbd | Alloc 10 | 5,734,147 | 0 | 5,218,074 | 0 | 0 | 0 | 0 | 0 | 286,707 | 0 | 229,366 |
| 58 | 2230 | Cat 4.23 - IX Cct - Other | Alloc 11 | 2,842,064 | 1,661,658 | 134,661 | 0 | 0 | 347,144 | 33,075 | 86,118 | 291,766 | 287,642 | 0 |
| 59 | 2230 | Cat 4.3 - Host Remote | Alloc 12 | 70,495 | 19,647 | | 0 | | 2,272 | | 738 | | 0 | 47,838 |
| 60 | | Total 2230 | L51-59 | 31,397,554 | 6,980,053 | 6,531,266 | 0 | 0 | 2,314,573 | 47,494 | 332,230 | 667,328 | 504,795 | 14,019,815 |

Plant Date: Average 6/30/2005
Expense Date: 12 Mo. Ending 6/30/2005

Rock Hill Telephone Company
Study No.: 240542 605

Attachment #3 - Form 4

PART 36

| Ln | Acct | Description | Allocation | Total Company | Interstate InterLATA Message | Interstate InterLATA P/L | Interstate IntraLATA Message | Interstate IntraLATA P/L | Intrastate InterLATA Message | Intrastate InterLATA P/L | Intrastate IntraLATA Message | Intrastate IntraLATA P/L | EAS | Local |
|---|------|----------------------------------|------------|------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|--------|------------|
| <u>Information Origination / Termination - Acct 2310</u> | | | | | | | | | | | | | | |
| 61 | 2351 | Cat 1 - Pub Tel (Less Coinless) | Alloc 14 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 62 | 2351 | Cat 1 - Pub Tel (Coinless) | Alloc 15 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 63 | 2362 | Cat 1 - Other Terminal Equip | Alloc 14 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 64 | | Total Category 1 | L61-63 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 65 | | Cat 2 - Customer Premise | Alloc 16 | 0 | | | | | 0 | | 0 | | 0 | 0 |
| 66 | | Total 2310 | L64-65 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| <u>Cable and Wire Facilities - Acct 2410</u> | | | | | | | | | | | | | | |
| 67 | 2410 | Cat 1 - Exch Ln CWF | Alloc 17 | 59,391,074 | 14,624,844 | 449,615 | 0 | 0 | 5,423,945 | 39,798 | 677,247 | 245,244 | 0 | 37,930,381 |
| 68 | 2410 | Cat 2.1 - Exch Trk CWF - EAS | Alloc 5 | 7,953 | | | | | | | | | 7,953 | 0 |
| 69 | 2410 | Cat 2.2 - Exch Trk CWF - Toll | Alloc 6 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 70 | 2410 | Cat 2.3 - Exch Trk CWF - Spl | Alloc 7 | 67,659 | | 67,659 | | 0 | | 0 | | 0 | | 0 |
| 71 | 2410 | Cat 2.4 - Exch Trk CWF - Wb | Alloc 10 | 2,446,019 | 0 | 2,225,877 | 0 | 0 | 0 | 0 | 0 | 122,301 | 0 | 97,841 |
| 72 | 2410 | Cat 3 - IX C&WF | Alloc 18 | 83,108 | 43,585 | 5,264 | 0 | 0 | 10,291 | 1,460 | 3,149 | 10,710 | 8,649 | 0 |
| 73 | 2410 | Cat 4 - Host / Remote C&WF | Alloc 12 | 109,390 | 30,488 | | 0 | | 3,525 | | 1,145 | | 0 | 74,232 |
| 74 | | Total 2410 | L67-73 | 62,105,203 | 14,698,917 | 2,748,415 | 0 | 0 | 5,437,761 | 41,258 | 681,541 | 378,255 | 16,602 | 38,102,454 |

Plant Date: Average 6/30/2005
Expense Date: 12 Mo. Ending 6/30/2005

Rock Hill Telephone Company
Study No.: 240542 605

Attachment #3 - Form 5

PART 36

| Ln | Acct | Description | Allocation | Total Company | Interstate InterLATA Message | Interstate InterLATA P/L | Interstate IntraLATA Message | Interstate IntraLATA P/L | Intrastate InterLATA Message | Intrastate InterLATA P/L | Intrastate IntraLATA Message | Intrastate IntraLATA P/L | EAS | Local |
|--|------------|----------------------------|------------|------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|-----|--------|
| <u>Tangible Assets - Capital Leases - Acct 2680</u> | | | | | | | | | | | | | | |
| 75 | 2110 | General Support Facilities | L3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 76 | 2210 | COE - Switching | L4 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 77 | 2220 | COE - Operator Systems | L5 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 78 | 2230 | COE - Transmission | L6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 79 | 2310 | Information Orig /Term | L8 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 80 | 2410 | Cable & Wire Facilities | L9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 81 | Total 2681 | | L75-80 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>Tangible Assets - Leasehold Improvements - Acct 2680</u> | | | | | | | | | | | | | | |
| 82 | 2110 | General Support Facilities | L3 | 48,933 | 10,907 | 3,660 | 0 | 0 | 3,611 | 35 | 1,166 | 412 | 283 | 28,859 |
| 83 | 2210 | COE - Switching | L4 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 84 | 2220 | COE - Operator Systems | L5 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 85 | 2230 | COE - Transmission | L6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 86 | 2310 | Information Orig /Term | L8 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 87 | 2410 | Cable & Wire Facilities | L9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 88 | Total 2682 | | L82-87 | 48,933 | 10,907 | 3,660 | 0 | 0 | 3,611 | 35 | 1,166 | 412 | 283 | 28,859 |
| <u>Deferred Maint & Retirements Acct 1438</u> | | | | | | | | | | | | | | |
| 89 | 2110 | General Support Facilities | L3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 90 | 2210 | COE - Switching | L4 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 91 | 2220 | COE - Operator Systems | L5 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 92 | 2230 | COE - Transmission | L6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 93 | 2310 | Information Orig /Term | L8 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 94 | 2410 | Cable & Wire Facilities | L9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 95 | Total 1438 | | L89-94 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

PART 36

| Ln | Acct | Description | Allocation | Total Company | Interstate InterLATA Message | Interstate InterLATA P/L | Interstate IntraLATA Message | Interstate IntraLATA P/L | Intrastate InterLATA Message | Intrastate InterLATA P/L | Intrastate IntraLATA Message | Intrastate IntraLATA P/L | EAS | Local |
|--|------------|----------------------------|------------|------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|---------|------------|
| <u>Accumulated Depreciation - Acct 3100</u> | | | | | | | | | | | | | | |
| 96 | 2110 | General Support Facilities | L3 | 17,059,645 | 3,802,587 | 1,276,076 | 0 | 0 | 1,258,914 | 12,205 | 406,346 | 143,781 | 98,507 | 10,061,229 |
| 97 | 2210 | COE - Switching | L4 | 25,656,660 | 5,300,355 | | 0 | | 1,244,470 | | 267,103 | | 172,976 | 18,671,756 |
| 98 | 2220 | COE - Operator Systems | L5 | 942,912 | 1 | | 0 | | 0 | | 942,911 | | 0 | 0 |
| 99 | 2230 | COE - Transmission | L6 | 26,366,676 | 5,861,628 | 5,484,751 | 0 | 0 | 1,943,705 | 39,884 | 278,996 | 560,401 | 423,911 | 11,773,400 |
| 100 | 2310 | Information Orig /Term | L8 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 101 | 2410 | Cable & Wire Facilities | L9 | 41,934,713 | 9,925,012 | 1,855,786 | 0 | 0 | 3,671,688 | 27,858 | 460,191 | 255,406 | 11,210 | 25,727,562 |
| 102 | Total 3100 | | L96-101 | 111,960,606 | 24,889,583 | 8,616,613 | 0 | 0 | 8,118,777 | 79,947 | 2,355,547 | 959,588 | 706,604 | 66,233,947 |
| <u>Net Current Deferred Operating Income Taxes - Acct 4100</u> | | | | | | | | | | | | | | |
| 103 | 2110 | General Support Facilities | L3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 104 | 2210 | COE - Switching | L4 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 105 | 2220 | COE - Operator Systems | L5 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 106 | 2230 | COE - Transmission | L6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 107 | 2310 | Information Orig /Term | L8 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 108 | 2410 | Cable & Wire Facilities | L9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 109 | Total 4100 | | L103-108 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>Net Noncurrent Deferred Operating Income Taxes - Acct 4340</u> | | | | | | | | | | | | | | |
| 110 | 2110 | General Support Facilities | L3 | (30,201) | (6,732) | (2,259) | 0 | 0 | (2,229) | (22) | (719) | (255) | (174) | (17,811) |
| 111 | 2210 | COE - Switching | L4 | (22,333) | (4,614) | | 0 | | (1,083) | | (233) | | (151) | (16,252) |
| 112 | 2220 | COE - Operator Systems | L5 | (1,267) | 0 | | 0 | | 0 | | (1,267) | | 0 | 0 |
| 113 | 2230 | COE - Transmission | L6 | (24,240) | (5,389) | (5,042) | 0 | 0 | (1,787) | (37) | (256) | (515) | (390) | (10,824) |
| 114 | 2310 | Information Orig /Term | L8 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 115 | 2410 | Cable & Wire Facilities | L9 | (47,959) | (11,351) | (2,122) | 0 | 0 | (4,199) | (32) | (526) | (292) | (13) | (29,424) |
| 116 | Total 4340 | | L110-115 | (126,000) | (28,086) | (9,423) | 0 | 0 | (9,298) | (91) | (3,001) | (1,062) | (728) | (74,311) |

Plant Date: Average 6/30/2005
Expense Date: 12 Mo. Ending 6/30/2005

Rock Hill Telephone Company
Study No.: 240542 605

Attachment #3 - Form 7

PART 36

| Ln | Acct | Description | Allocation | Total Company | Interstate InterLATA Message | Interstate InterLATA P/L | Interstate IntraLATA Message | Interstate IntraLATA P/L | Intrastate InterLATA Message | Intrastate InterLATA P/L | Intrastate IntraLATA Message | Intrastate IntraLATA P/L | EAS | Local |
|---------------------------------------|------|------------------------------|----------------------|------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|--------|-----------|
| <u>Plant Specific Expenses</u> | | | | | | | | | | | | | | |
| 117 | 6110 | Network Support | L3 | 565,418 | 126,031 | 42,294 | 0 | 0 | 41,725 | 405 | 13,468 | 4,765 | 3,265 | 333,465 |
| 118 | 6120 | General Support | L3 | 1,823,256 | 406,403 | 136,381 | 0 | 0 | 134,547 | 1,304 | 43,428 | 15,367 | 10,528 | 1,075,298 |
| 119 | 6210 | COE - Switching - Eq. Access | Alloc 13 | 0 | 0 | | 0 | | 0 | | 0 | | | 0 |
| 120 | 6210 | COE - Switching - All Other | L7 | 828,369 | 173,202 | 87,329 | 0 | 0 | 49,701 | 635 | 30,398 | 8,923 | 9,356 | 468,825 |
| 121 | 6220 | COE - Operator Systems | L7 | 47,750 | 9,984 | 5,034 | 0 | 0 | 2,865 | 37 | 1,752 | 514 | 539 | 27,025 |
| 122 | 6230 | COE - Transmission | L7 | 760,031 | 158,913 | 80,124 | 0 | 0 | 45,601 | 583 | 27,890 | 8,187 | 8,584 | 430,149 |
| 123 | | Total COE | L119-122 | 1,636,150 | 342,099 | 172,487 | 0 | 0 | 98,167 | 1,255 | 60,040 | 17,624 | 18,479 | 925,999 |
| 124 | 6310 | IOT - Other | L64 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 125 | 6310 | IOT - Customer Premise | Alloc 16 | 0 | | | | | 0 | | 0 | | 0 | 0 |
| 126 | | Total 6310 | L124-125 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 127 | 6410 | Cable & Wire Facilities | L9 | 1,419,404 | 335,941 | 62,815 | 0 | 0 | 124,279 | 943 | 15,577 | 8,645 | 379 | 870,825 |
| 128 | | Total Plant Specific | L117,118,123,126-127 | 5,444,228 | 1,210,474 | 413,977 | 0 | 0 | 398,718 | 3,907 | 132,513 | 46,401 | 32,651 | 3,205,587 |

PART 36

| Ln | Acct | Description | Allocation | Total Company | Interstate InterLATA Message | Interstate InterLATA P/L | Interstate IntraLATA Message | Interstate IntraLATA P/L | Intrastate InterLATA Message | Intrastate InterLATA P/L | Intrastate IntraLATA Message | Intrastate IntraLATA P/L | EAS | Local |
|-------------------------------------|------|-------------------------------|-------------------|------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|--------|-----------|
| Plant Non-Specific Expenses | | | | | | | | | | | | | | |
| 129 | 6510 | Other Prop Plant & Equip | L15 | 115,000 | 25,633 | 8,602 | 0 | 0 | 8,486 | 82 | 2,739 | 969 | 664 | 67,825 |
| 130 | 6530 | Network Operations | L10 | 3,316,343 | 739,211 | 248,065 | 0 | 0 | 244,729 | 2,373 | 78,992 | 27,951 | 19,149 | 1,955,873 |
| 131 | 6540 | Access | Alloc 20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 131a | 6540 | Universal Service Assignment | Alloc 35 | 913,994 | 919,136 | | 0 | | (5,142) | | 0 | | | |
| | 6561 | Depreciation | | | | | | | | | | | | |
| 132 | | Dep - Support Assets | L3 | 1,954,757 | 435,714 | 146,218 | 0 | 0 | 144,251 | 1,398 | 46,561 | 16,475 | 11,287 | 1,152,853 |
| 133 | | Dep - COE Switching | L4 | 2,468,500 | 509,962 | | 0 | | 119,734 | | 25,699 | | 16,642 | 1,796,463 |
| 134 | | Dep - COE Operator | L5 | 116,603 | 0 | | 0 | | 0 | | 116,603 | | 0 | 0 |
| 135 | | Dep - COE Transmission | L6 | 2,394,795 | 532,392 | 498,161 | 0 | 0 | 176,540 | 3,623 | 25,340 | 50,899 | 38,502 | 1,069,338 |
| 136 | | Dep - IOT | L8 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 137 | | Dep - Cable & Wire Facilities | L9 | 4,276,450 | 1,012,140 | 189,251 | 0 | 0 | 374,434 | 2,841 | 46,930 | 26,046 | 1,143 | 2,623,665 |
| 138 | | Total 6561 | L132-137 | 11,211,105 | 2,490,208 | 833,630 | 0 | 0 | 814,959 | 7,862 | 261,133 | 93,420 | 67,574 | 6,642,319 |
| 139 | 6562 | Dep - Prop Held for Fut Use | L15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 140 | 6563 | Amort - Tangible Assets | L13 | 2,028 | 452 | 152 | 0 | 0 | 150 | 1 | 48 | 17 | 12 | 1,196 |
| 141 | 6564 | Amort - Intangible Assets | L14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 142 | 6565 | Amort - Acquisition Adjust | L15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 143 | | Total Plant Non-Specific | L129-142 Less 138 | 15,558,470 | 4,174,640 | 1,090,449 | 0 | 0 | 1,063,182 | 10,318 | 342,912 | 122,357 | 87,399 | 8,667,213 |
| Customer Operations Expenses | | | | | | | | | | | | | | |
| 144 | 6610 | Marketing | Alloc 43 | 1,187,107 | 364,831 | 0 | 0 | 0 | 72,576 | 0 | 14,754 | 0 | 98,756 | 636,190 |
| 145 | 6621 | Operator | L50 | 681,446 | 1 | | 0 | | 0 | | 681,445 | | 0 | 0 |
| 146 | | Outside Operator Services | Alloc 42 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| | 6622 | Directory | | | | | | | | | | | | |
| 147 | | Classified | Alloc 22 | 292,967 | | | | | | | | | | 292,967 |
| 148 | | TWX | Alloc 23 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 149 | | Alpha | Alloc 24 | 192,377 | 35,990 | | 0 | | 8,175 | | 1,455 | | 0 | 146,757 |
| 150 | | Foreign | Alloc 25 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 151 | | Total 6622 | L147-150 | 485,344 | 35,990 | 0 | 0 | 0 | 8,175 | 0 | 1,455 | 0 | 0 | 439,724 |

Plant Date: Average 6/30/2005
Expense Date: 12 Mo. Ending 6/30/2005

Rock Hill Telephone Company
Study No.: 240542 605

Attachment #3 - Form 9

PART 36

| Ln | Acct | Description | Allocation | Total Company | Interstate InterLATA Message | Interstate InterLATA P/L | Interstate IntraLATA Message | Interstate IntraLATA P/L | Intrastate InterLATA Message | Intrastate InterLATA P/L | Intrastate IntraLATA Message | Intrastate IntraLATA P/L | EAS | Local |
|---|------|-------------------------------|------------|------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|-----|-----------|
| 6623 Commercial Operations | | | | | | | | | | | | | | |
| <u>Cat 1 - Local Business Office</u> | | | | | | | | | | | | | | |
| End User service order processing | | | | | | | | | | | | | | |
| 152 | | Presubscription | Alloc 26 | 324,037 | 324,037 | | | | | | | | | 0 |
| 153 | | Directory Advertising | Alloc 27 | 9,110 | | | | | | | | | | 9,110 |
| 154 | | All other | Alloc 28 | 1,178,372 | 30,905 | 8,134 | 0 | 0 | 37,414 | 976 | 54,006 | 10,085 | | 1,036,852 |
| 155 | | End User payment & collection | Alloc 21 | 377,880 | 105,613 | 0 | 0 | 0 | 43,006 | 0 | 4,287 | 11,345 | | 213,629 |
| 156 | | End User billing inquiry | Alloc 30 | 55,121 | 10,929 | 529 | 0 | 0 | 7,992 | 235 | 5,583 | 1,587 | | 28,266 |
| 157 | | IXC service order processing | Alloc 32 | 137,697 | 14,494 | 117,768 | 0 | 0 | 3,624 | 1,811 | 0 | 0 | | 0 |
| 158 | | IXC payment and collection | Alloc 33 | 9,221 | 5,441 | 1,571 | 0 | 0 | 2,103 | 106 | 0 | 0 | | 0 |
| 159 | | IXC billing inquiry | Alloc 34 | 4,402 | 368 | 733 | 0 | 0 | 3,301 | 0 | 0 | 0 | | 0 |
| 160 | | Future Use | | | | | | | | | | | | |
| 161 | | Total Category 1 | L152-160 | 2,095,840 | 491,787 | 128,735 | 0 | 0 | 97,440 | 3,128 | 63,876 | 23,017 | 0 | 1,287,857 |
| <u>Cat 2 - Revenue Accounting</u> | | | | | | | | | | | | | | |
| 162 | | Message Processing | Alloc 36 | 602,158 | 314,498 | | 0 | | 267,940 | | 19,720 | | 0 | 0 |
| 163 | | OB&C - Expense | Alloc 38 | 526,056 | 156,895 | | 0 | | 92,290 | | 92,290 | | 0 | 184,581 |
| 164 | | Future Use | | | | | | | | | | | | |
| 165 | | Future Use | | | | | | | | | | | | |
| 166 | | Future Use | | | | | | | | | | | | |
| 167 | | Carrier Access Billing | Alloc 44 | 83,031 | 41,515 | | 0 | | 20,758 | | 20,758 | | | 0 |
| 168 | | Subscriber Line Charge | Alloc 29 | 27,687 | 27,687 | | 0 | | 0 | | 0 | | | 0 |
| 169 | | Total Category 2 | L162-168 | 1,238,932 | 540,595 | 0 | 0 | 0 | 380,988 | 0 | 132,768 | 0 | 0 | 184,581 |
| 170 | | Subtotal Categories 1 & 2 | L161,169 | 3,334,772 | 1,032,382 | 128,735 | 0 | 0 | 478,428 | 3,128 | 196,644 | 23,017 | 0 | 1,472,438 |

PART 36

| Ln | Acct | Description | Allocation | Total Company | Interstate InterLATA Message | Interstate InterLATA P/L | Interstate IntraLATA Message | Interstate IntraLATA P/L | Intrastate InterLATA Message | Intrastate InterLATA P/L | Intrastate IntraLATA Message | Intrastate IntraLATA P/L | EAS | Local |
|--------------------------------------|------|--|-------------------------------------|------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|---------|------------|
| Category 3 - Other Commercial | | | | | | | | | | | | | | |
| 171 | | Telcom Relay Service | Alloc 45 | 11,638 | 11,638 | | 0 | | 0 | | 0 | | 0 | 0 |
| 172 | | Other | L170 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 173 | | Total Commercial Operations | L170-172 | 3,346,410 | 1,044,020 | 128,735 | 0 | 0 | 478,428 | 3,128 | 196,644 | 23,017 | 0 | 1,472,438 |
| 174 | | Total Customer Operations | L144-146,151,173 | 5,700,307 | 1,444,842 | 128,735 | 0 | 0 | 559,179 | 3,128 | 894,298 | 23,017 | 98,756 | 2,548,352 |
| 175 | | Total Big Three Expenses | L123,126-127,130,174 (less L119) | 12,072,204 | 2,862,093 | 612,102 | 0 | 0 | 1,026,354 | 7,699 | 1,048,907 | 77,237 | 136,763 | 6,301,049 |
| Corporate Operations Expenses | | | | | | | | | | | | | | |
| 176 | 6710 | Executive & Planning | L175 | 1,986,816 | 471,037 | 100,738 | 0 | 0 | 168,915 | 1,267 | 172,627 | 12,711 | 22,508 | 1,037,013 |
| | 6720 | General & Administrative | | | | | | | | | | | | |
| 177 | | Other Direct | Alloc 46 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 178 | | Direct to EAS | Alloc 31 | 0 | | | | | | | | | 0 | 0 |
| 179 | | Other | L175 | 3,719,139 | 881,738 | 188,573 | 0 | 0 | 316,194 | 2,372 | 323,142 | 23,795 | 42,133 | 1,941,192 |
| 180 | | Total 6720 | L177-179 | 3,719,139 | 881,738 | 188,573 | 0 | 0 | 316,194 | 2,372 | 323,142 | 23,795 | 42,133 | 1,941,192 |
| 181 | | Total Corporate Operations | L176,180 | 5,705,955 | 1,352,775 | 289,311 | 0 | 0 | 485,109 | 3,639 | 495,769 | 36,506 | 64,641 | 2,978,205 |
| 182 | | Total Operating Expenses | L128,143,174,181 | 32,408,960 | 8,182,731 | 1,922,472 | 0 | 0 | 2,506,188 | 20,992 | 1,865,492 | 228,281 | 283,447 | 17,399,357 |
| Operating Taxes | | | | | | | | | | | | | | |
| 183 | | Future Use | | | | | | | | | | | | |
| 184 | 7240 | Ad Valorem Taxes - Allocated | L15 | 1,983,104 | 442,033 | 148,338 | 0 | 0 | 146,343 | 1,419 | 47,236 | 16,714 | 11,451 | 1,169,570 |
| 185 | 7240 | Ad Valorem Taxes - Direct | Alloc 40 | 12,921 | 12,921 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 186 | | Total 7240 | L183-185 | 1,996,025 | 454,954 | 148,338 | 0 | 0 | 146,343 | 1,419 | 47,236 | 16,714 | 11,451 | 1,169,570 |
| 187 | 7370 | Special Charges | L181 | 133,800 | 31,721 | 6,784 | 0 | 0 | 11,375 | 85 | 11,625 | 856 | 1,516 | 69,838 |
| 188 | | Total Operating Exp & Taxes | L182,186,187 | 34,538,785 | 8,669,406 | 2,077,594 | 0 | 0 | 2,663,906 | 22,496 | 1,924,353 | 245,851 | 296,414 | 18,638,765 |
| 189 | | Total Operating Exp & Taxes (Less Depreciation) | L188 Less 138-142 | 23,325,652 | 6,178,746 | 1,243,812 | 0 | 0 | 1,848,797 | 14,633 | 1,663,172 | 152,414 | 228,828 | 11,995,250 |

Plant Date: Average 6/30/2005
Expense Date: 12 Mo. Ending 6/30/2005

Rock Hill Telephone Company
Study No.: 240542 605

Attachment #3 - Form 11

PART 36

| Ln | Acct | Description | Allocation | Total Company | Interstate InterLATA Message | Interstate InterLATA P/L | Interstate IntraLATA Message | Interstate IntraLATA P/L | Intrastate InterLATA Message | Intrastate InterLATA P/L | Intrastate IntraLATA Message | Intrastate IntraLATA P/L | EAS | Local |
|-----------------------------------|------|------------------------------|-------------------|------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|---------|------------|
| Tax Adjustments | | | | | | | | | | | | | | |
| 190 | 7210 | Investment Tax Credits | L15 | 0 | 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 | 0 |
| 192 | | Total | L190-191 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 193 | 7340 | AFUDC | L17 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 194 | | FIT Adjustments - Addbacks | L15 | (21,362) | (4,762) | (1,598) | 0 | 0 | (1,576) | (15) | (509) | (180) | (123) | (12,599) |
| 195 | | FIT Adjustments - Deductions | L15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 196 | | Total FIT Adjustments | L194-195 | (21,362) | (4,762) | (1,598) | 0 | 0 | (1,576) | (15) | (509) | (180) | (123) | (12,599) |
| 197 | | SIT Adjustments - Addbacks | L15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 198 | | SIT Adjustments - Deductions | L15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 199 | | Total SIT Adjustments | L197-198 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 200 | 7500 | Fixed Charges | L41 | 241,018 | 54,039 | 16,916 | 0 | 0 | 18,436 | 173 | 7,068 | 1,957 | 1,119 | 141,310 |
| 201 | 7540 | Interest On Customer Dep | L41 | 36,000 | 8,072 | 2,527 | 0 | 0 | 2,754 | 26 | 1,056 | 292 | 167 | 21,106 |
| Rent Revenues Account 5240 | | | | | | | | | | | | | | |
| 202 | 2110 | General Support Facilities | L3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 203 | 2210 | COE - Switching | L4 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 204 | 2220 | COE - Operator Systems | L5 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 205 | 2230 | COE - Transmission | L6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 206 | 2310 | Information Orig /Term | L8 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 207 | 2410 | Cable & Wire Facilities | L9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 208 | | Total 5240 | L202-207 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 209 | | Total Operating Exp & Taxes | L188+201 Less 208 | 34,574,785 | 8,677,478 | 2,080,121 | 0 | 0 | 2,666,660 | 22,522 | 1,925,409 | 246,143 | 296,581 | 18,659,871 |

Plant Date: Average 6/30/2005
Expense Date: 12 Mo. Ending 6/30/2005

Rock Hill Telephone Company
Study No.: 240542 605

Attachment #4 - Form 1

PLANT IN SERVICE

| Acct | Description | Investment | Reserve |
|------|---------------------------------------|--------------------|-------------------|
| 2111 | Land | 2,028,377 | |
| | General Support | 39,114,476 | 17,059,645 |
| | Land & General Support | | |
| | Total 2110 | 41,142,853 | 17,059,645 |
| 2211 | Analog Electronic Switching | 0 | 0 |
| 2212 | Digital Electronic Switching | 28,915,552 | 25,656,660 |
| 2215 | Electro-Mechanical Switching | 0 | 0 |
| | COE - Switching | | |
| | Total 2210 | 28,915,552 | 25,656,660 |
| 2220 | COE - Operator Systems | 1,640,164 | 942,912 |
| 2231 | Radio Systems | 0 | 0 |
| 2232 | Circuit Equipment | 31,397,554 | 26,366,676 |
| | COE - Transmission | | |
| | Total 2230 | 31,397,554 | 26,366,676 |
| 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 | | |
| | Total 2310 | 0 | 0 |
| 2411 | Poles | 2,510,662 | 1,630,862 |
| 2421 | Aerial Cable | 13,376,196 | 10,554,263 |
| 2422 | Underground Cable | 5,344,366 | 4,409,230 |
| 2423 | Buried Cable | 37,695,930 | 23,786,266 |
| 2424 | Submarine Cable | 0 | 0 |
| 2425 | Deep Sea Cable | 0 | 0 |
| 2426 | Intrabuilding Network Cable | 0 | 0 |
| 2431 | Aerial Wire | 355,481 | 330,542 |
| 2441 | Conduit Systems | 2,822,568 | 1,223,550 |
| | Cable & Wire Facilities | | |
| | Total 2410 | 62,105,203 | 41,934,713 |
| 2681 | Capital Leases | 0 | |
| 2682 | Leasehold Improvements | 48,933 | |
| | Amortizable Tangibles | | |
| | Total 2680 | 48,933 | |
| 2690 | Intangibles | 0 | |
| | Total 2001 | 165,250,259 | |

OTHER INV / RES

| Acct | Description | Investment | Reserve |
|------|--------------------------------|-------------------|--------------------|
| 1220 | Material & Supplies | 458,000 | |
| 1402 | Class B RTB Stock | 0 | |
| 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 | 226,051 | |
| 2003 | Plant Under Construction | 1,403,623 | |
| 2005 | Plant Acquisition Adjustment | 0 | |
| | Depreciation Reserve | | |
| | Total 3100 | | 111,960,606 |
| 3200 | Res - Prop Held for Fut Use | | 0 |
| 3410 | Res - Capital leases | | 0 |
| 3420 | Res - Leasehold Improvements | | 47,533 |
| 3500 | Res - Intangible | | 0 |
| 3600 | Res - Plant Acq Adj | | 0 |
| 4040 | Customer Deposits | | 375,000 |
| 4100 | Current Def Oper Taxes | | 0 |
| 4310 | Other Long Term Liabilities | | 2,101,526 |
| 4340 | Non-Current Def Oper Taxes | | (126,000) |
| 4360 | Other Deferred Credits | | 0 |
| 4370 | Oth Juris Liab & Def Credits | | 0 |
| | Net w/o CWC | 52,979,268 | |
| CWC | Cash Working Capital | 1,447,076 | |
| | Net with CWC | 54,426,344 | |

Plant Date: Average 6/30/2005
Expense Date: 12 Mo. Ending 6/30/2005

Rock Hill Telephone Company
Study No.: 240542 605

Attachment #4 - Form 2

CENTRAL OFFICE EQUIPMENT

| Account | Cat | Per Study |
|---------|--------------|-------------------|
| 2210 | 2 | 1,304,213 |
| | 3 | 27,611,339 |
| | 5 | 0 |
| | Total | 28,915,552 |
| 2220 | 1 | |
| | Intrept Bds | 0 |
| | Info Bds | 0 |
| | Ser Obs Bds | 0 |
| | Oth Bds | 1,640,164 |
| | Total | 1,640,164 |
| 2230 | 4.11 | 1,015,630 |
| | 4.121 | 217,153 |
| | 4.122 | 0 |
| | 4.123 | 0 |
| | 4.13 | 21,518,065 |
| | 4.21 | 0 |
| | 4.22 | 5,734,147 |
| | 4.23 | 2,842,064 |
| | 4.3 | 70,495 |
| | Total | 31,397,554 |

INFORMATION ORIGATION/TERMINATION

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

CABLE & WIRE FACILITIES

| Account | Cat | Per Study |
|--------------|-----|-------------------|
| 2410 | 1 | 59,391,074 |
| | 2.1 | 7,953 |
| | 2.2 | 0 |
| | 2.3 | 67,659 |
| | 2.4 | 2,446,019 |
| | 3 | 83,108 |
| | 4 | 109,390 |
| Total | | 62,105,203 |

Plant Date: Average 6/30/2005
Expense Date: 12 Mo. Ending 6/30/2005

Rock Hill Telephone Company
Study No.: 240542 605

Attachment #4 - Form 3

EXPENSE SUMMARY

| Account | Description | Per Study |
|---|---|-------------------|
| 6110 | Network Support | 565,418 |
| 6120 | General Support | 1,823,256 |
| 6210 | Central Office Switching Equip - Eq Access Conv | 0 |
| 6210 | Central Office Switching Equipment - All Other | 828,369 |
| 6220 | Operator Systems | 47,750 |
| 6230 | Central Office Transmission | 760,031 |
| 6310 | Info Orig/Term - Customer Premise | 0 |
| 6310 | Info Orig/Term - Other | 0 |
| 6410 | Cable and Wire Facilities | 1,419,404 |
| Total Plant Specific | | 5,444,228 |
| 6510 | Other Property, Plant & Equipment | 115,000 |
| 6530 | Network Operations | 3,316,343 |
| 6540 | Access Expense | 913,994 |
| 6561 | Depreciation | 11,211,105 |
| 6562 | Dep Exp - Property Held For Future Use | 0 |
| 6563 | Amortization - Tangible | 2,028 |
| 6564 | Amortization - Intangible | 0 |
| 6565 | Amortization - Acquisition | 0 |
| 6560 | Depreciation & Amortization | 11,213,133 |
| Total Plant Non-Specific Operations | | 15,558,470 |
| 6610 | Marketing | 1,187,107 |
| 6620 | Services | 4,513,200 |
| Total Customer Operations | | 5,700,307 |
| 6710 | Executive and Planning | 1,986,816 |
| 6720 | General and Administrative | 3,719,139 |
| Total Corporate Operations | | 5,705,955 |
| 7240 | Ad Valorem | 1,996,025 |
| 7370 | Special Charges | 133,800 |
| Total Operating Expenses & Taxes | | 34,538,785 |

Plant Date: Average 6/30/2005
Expense Date: 12 Mo. Ending 6/30/2005

Rock Hill Telephone Company
Study No.: 240542 605

Attachment #4 - Form 4

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 | 48,933 | 0 | (30,201) | 1,954,757 | 0 | 0 |
| 2210 | COE - Switching | 0 | 0 | 0 | (22,333) | 2,468,500 | 0 | 0 |
| 2220 | COE - Operator Systems | 0 | 0 | 0 | (1,267) | 116,603 | 0 | 0 |
| 2230 | COE - Transmission | 0 | 0 | 0 | (24,240) | 2,394,795 | 0 | 0 |
| 2310 | Information Origination / Termination | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2410 | Cable & Wire Facilities | 0 | 0 | 0 | (47,959) | 4,276,450 | 0 | 0 |
| Total | | 0 | 48,933 | 0 | (126,000) | 11,211,105 | 0 | 0 |

Plant Date: Average 6/30/2005
Expense Date: 12 Mo. Ending 6/30/2005

Rock Hill Telephone Company
Study No.: 240542 605

Attachment #4 - Form 5

OPERATOR EXPENSE

| | <u>Amount</u> |
|--------------------|----------------|
| 1 Operator | 681,446 |
| 2 Outside Operator | 0 |
| 3 Total Operator | <u>681,446</u> |

DIRECTORY EXPENSE

| | <u>Amount</u> |
|-------------------|----------------|
| 4 Classified | 292,967 |
| 5 Alpha | 192,377 |
| 6 Foreign | 0 |
| 7 TWX | 0 |
| 8 Total Directory | <u>485,344</u> |

REVENUE ACCOUNTING / OTHER COMMERCIAL

| <u>Category 2 - Revenue Accounting</u> | <u>Amount</u> |
|--|------------------|
| 9 Message Processing | 602,158 |
| 10 OB&C - Expense | 526,056 |
| 11 Future Use | |
| 12 Future Use | |
| 13 Future Use | |
| 14 Carrier Access Billing | 83,031 |
| 15 Subscriber Line Charge | 27,687 |
| 16 Total Category 2 | <u>1,238,932</u> |

Category 3 - Other Commercial

| | |
|-------------------------|---------------|
| 17 Telcom Relay Service | 11,638 |
| 18 Other | 0 |
| 19 Total Category 3 | <u>11,638</u> |

Plant Date: Average 6/30/2005
Expense Date: 12 Mo. Ending 6/30/2005

Rock Hill Telephone Company
Study No.: 240542 605

Attachment #4 - Form 6

LOCAL BUSINESS OFFICE

| Account 6623 - Local Business Office Category 1 | | Total | Interstate | Interstate | Interstate | Interstate | Intrastate | Intrastate | Intrastate | Intrastate | | |
|---|------------------------|-----------|------------|------------|------------|------------|------------|------------|------------|------------|-----|-----------|
| End User Service Order Processing | | Company | InterLATA | InterLATA | IntraLATA | IntraLATA | InterLATA | InterLATA | IntraLATA | IntraLATA | EAS | Local |
| | | Message | P/L | Message | P/L | Message | P/L | Message | P/L | Message | P/L | |
| 1 | Local | 1,036,852 | | | | | | | | | | 1,036,852 |
| 2 | Directory | 9,110 | | | | | | | | | | 9,110 |
| 3 | Message Tel | 122,325 | 30,905 | | 0 | | 37,414 | | 54,006 | | | |
| 4 | Private Line | 19,195 | | 8,134 | | 0 | | 976 | | 10,085 | | 0 |
| 5 | Presubscription | 324,037 | 324,037 | | | | | | | | | |
| 6 | Total | 1,511,519 | 354,942 | 8,134 | 0 | 0 | 37,414 | 976 | 54,006 | 10,085 | 0 | 1,045,962 |
| End User Payment and Collection | | | | | | | | | | | | |
| 7 | Local | 213,629 | | | | | | | | | | 213,629 |
| 8 | Message Tel | 121,934 | 74,641 | | 0 | | 43,006 | | 4,287 | | | |
| 9 | Private Line | 11,345 | | 0 | | 0 | | 0 | | 11,345 | | |
| 10 | Subscriber Line Charge | 30,972 | 30,972 | | | | 0 | | 0 | | | |
| 11 | Total | 377,880 | 105,613 | 0 | 0 | 0 | 43,006 | 0 | 4,287 | 11,345 | 0 | 213,629 |
| End User Billing Inquiry | | | | | | | | | | | | |
| 12 | Local | 28,266 | | | | | | | | | | 28,266 |
| 13 | Message Tel | 23,329 | 9,754 | | 0 | | 7,992 | | 5,583 | | | |
| 14 | Private Line | 2,351 | | 529 | | 0 | | 235 | | 1,587 | | |
| 15 | Subscriber Line Charge | 1,175 | 1,175 | | | | 0 | | 0 | | | |
| 16 | Total | 55,121 | 10,929 | 529 | 0 | 0 | 7,992 | 235 | 5,583 | 1,587 | 0 | 28,266 |
| IXC Service Order Processing | | | | | | | | | | | | |
| 17 | Switched Access | 18,118 | 14,494 | | 0 | | 3,624 | | 0 | | | |
| 18 | Private Line | 119,579 | | 117,768 | | 0 | | 1,811 | | 0 | | |
| 19 | Billing and Collection | 0 | 0 | | 0 | | 0 | | 0 | | | |
| 20 | Total | 137,697 | 14,494 | 117,768 | 0 | 0 | 3,624 | 1,811 | 0 | 0 | 0 | 0 |
| IXC Payment and Collection | | | | | | | | | | | | |
| 21 | Switched Access | 6,376 | 4,716 | | 0 | | 1,660 | | 0 | | | |
| 22 | Private Line | 1,677 | | 1,571 | | 0 | | 106 | | 0 | | |
| 23 | Billing and Collection | 1,168 | 725 | | | | 443 | | 0 | | | |
| 24 | Total | 9,221 | 5,441 | 1,571 | 0 | 0 | 2,103 | 106 | 0 | 0 | 0 | 0 |
| IXC Billing Inquiry | | | | | | | | | | | | |
| 25 | Switched Access | 3,669 | 368 | | 0 | | 3,301 | | 0 | | | |
| 26 | Private Line | 733 | | 733 | | 0 | | 0 | | 0 | | |
| 27 | Billing and Collection | 0 | 0 | | 0 | | 0 | | 0 | | | |
| 28 | Total | 4,402 | 368 | 733 | 0 | 0 | 3,301 | 0 | 0 | 0 | 0 | 0 |
| 29 | Future Use | | | | | | | | | | | |
| 30 | Total Category 1 | 2,095,840 | 491,787 | 128,735 | 0 | 0 | 97,440 | 3,128 | 63,876 | 23,017 | 0 | 1,287,857 |

Plant Date: Average 6/30/2005
Expense Date: 12 Mo. Ending 6/30/2005

Rock Hill Telephone Company
Study No.: 240542 605

Attachment #4 - Form 7

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 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 6 Subscriber Line Charge | 27,687 | 27,687 | | 0 | | 0 | | 0 | | | |
| 7 Telecom. Relay Service (TRS) | 11,638 | 11,638 | | 0 | | 0 | | 0 | | | 0 |
| 8 Account 6720 - Direct Assignments | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 Account 6720 - Direct EAS | 0 | | | | | | | | | 0 | |
| 10 Account 7240 - Direct Ad Valorem Taxes | 12,921 | 12,921 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10b Account 6540 - Direct USF Contribution | 913,994 | 919,136 | | 0 | | (5,142) | | 0 | | | |
| 11 IX Circuit For Other Company | 0 | 0 | 0 | 0 | 0 | | | | | | |

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 | 55,215 | 54,386 | 418 | 0 | 37 | 228 | 146 | 829 |
| 2 Circuits | 7,218 | 6,051 | 342 | 0 | 84 | 741 | 0 | 1,167 |
| 3 Circuit Miles | 79,085.72 | 62,495.18 | 5,008.82 | 0.00 | 1,389.81 | 10,191.91 | 0.00 | 16,590.54 |
| 4 Wideband Channels | 100 | 0 | 91 | 0 | 0 | 5 | 4 | 100 |
| 5 STP Circuit Miles | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6 Percent of STP Circuit Miles to Total | 0.000000 | | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |

COMMERCIAL ALLOCATORS

| | Total Company | Interstate InterLATA Message | Interstate InterLATA P/L | Interstate IntraLATA Message | Interstate IntraLATA P/L | Intrastate InterLATA Message | Intrastate InterLATA P/L | Intrastate IntraLATA Message | Intrastate IntraLATA P/L | EAS | Local |
|---------------------------|------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|---------|-----------|
| 7 Billed Messages | 1,616,193 | 844,112 | | 0 | | 719,152 | | 52,929 | | 0 | 0 |
| 8 Other Units | 1,000,000 | 1 | | 0 | | 0 | | 999,999 | | 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 | 2,595,114 | 797,551 | 0 | 0 | 0 | 158,658 | 0 | 32,253 | 0 | 215,888 | 1,390,764 |
| 15 OB&C Expense | 526,056 | 156,895 | | 0 | | 92,290 | | 92,290 | | 0 | 184,581 |

FIXED CHARGES / TAXES

| | Total Company |
|---|------------------|
| 16 Account 7210 - Amort of Inv Tax Credit | 0 |
| 17 Account 7340 - AFUDC | 0 |
| 18 Account 7500 - Fixed Charges | 241,018 |
| 19 Account 7540 - Interest on Customer Deposits | 36,000 |
| 20 FIT Adjustment - Addbacks | 21,362 |
| 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 | 0.305657 |

Plant Date: Average 6/30/2005
Expense Date: 12 Mo. Ending 6/30/2005

Rock Hill Telephone Company
Study No.: 240542 605

Attachment #4 - Form 9

TRAFFIC FACTORS

| | Interstate InterLATA | Interstate IntraLATA | State InterLATA | State IntraLATA | EAS | Local | Total |
|--|-------------------------|-------------------------|--------------------|--------------------|----------|----------|----------|
| 1 Tandem Switching Factor | 0.608621 | 0.000000 | 0.174530 | 0.067374 | 0.149475 | 0.000000 | 1.000000 |
| 2 Weighted Dem | 0.187598 | 0.000000 | 0.042552 | 0.007720 | 0.000000 | 0.762130 | 1.000000 |
| 3 Wideband Exch Line xDSL Circuit Factor | 1.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 1.000000 |
| 4 Exchange Trunk Toll Factor | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| 5 Subscriber Plant Factor | 0.250000 | 0.000000 | 0.092718 | 0.011577 | 0.000000 | 0.645705 | 1.000000 |
| 6 Conversation Minute Factor | 0.697425 | 0.000000 | 0.145702 | 0.036145 | 0.120728 | | 1.000000 |
| 7 Conversation Minute Miles Factor | 0.663664 | 0.000000 | 0.156699 | 0.047946 | 0.131691 | | 1.000000 |
| 8 Host Remote Factor | 0.278707 | 0.000000 | 0.032223 | 0.010463 | 0.000000 | 0.678607 | 1.000000 |
| 9 Subscriber Line Usage Factor | 0.187081 | 0.000000 | 0.042493 | 0.007561 | 0.000000 | 0.762865 | 1.000000 |
| 10 Exchange Trunk Special Factor | 1.000000 | 0.000000 | 0.000000 | 0.000000 | | 0.000000 | 1.000000 |
| 11 Equal Access Factor | 0.814905 | 0.000000 | 0.185095 | 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 6/30/2005
Expense Date: 12 Mo. Ending 6/30/2005

Rock Hill Telephone Company
Study No.: 240542 605

Attachment #4 - Form 10

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 | 793,771 | | | 0 | | 793,771 0 | | 0 |
| 2 Account 2230 - COE Category 4.23 - Msg DSI/VG Multiplexer Re-allocation | 1,661,658 | | | 0 | 0 | 1,661,658 0 | | 0 |
| - Spl DSI/VG Multiplexer Re-allocation | 134,661 | | | 0 | | 134,661 0 | | |
| 3 Account 2410 - C&WF Category 3 - Msg - Spl STP Transmission Re-allocation | 43,585 5,264 | | | 0 | 0 | 43,585 5,264 0 | | 0 |
| 4 Account 6621 - Operator Services | 1 | | | 1 | 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 | 260,531 | | | 225,912 (69,052) | | 34,619 69,052 | | 0 |
| 8 Account 6540 - Direct USF Contribution | 919,136 | 919,136 | | | | | | |

Plant Date: Average 12/31/2003
Expense Date: 12 Mo. Ending 12/31/2003

Rock Hill Telephone Company
Study No.: 240542 03/BS

Attachment #5 - 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 | Total Company |
|------------------------------------|--------------------------|-------------|-----------------|----------------------------------|-----------|----------------|-----------------|------------------|
| 1. Plant in Service | Part 69, Form 1, Ln 18 | 24,378,584 | 6,297,431 | 0 | 2,957,115 | 10,117,068 | 43,750,198 | 150,092,320 |
| 2. Plant Under Construction | Part 69, Form 1, Ln 20 | 348,794 | 90,100 | 0 | 42,309 | 144,749 | 625,952 | 2,147,433 |
| 3. Net Investment | Part 69, Form 2, Ln 43 | 9,943,471 | 1,817,136 | 0 | 882,269 | 3,512,412 | 16,155,288 | 56,169,999 |
| 4. Rate of Return | 11.25 % Authorized | 0.1125000 | 0.1125000 | 0.1125000 | 0.1125000 | 0.1125000 | | |
| 5. Return | (Line 3 x 4) | 1,118,640 | 204,428 | 0 | 99,255 | 395,146 | 1,817,469 | |
| 6. AFUDC | Part 69, Form 10, Ln 192 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7. Net Return | (Lines 5 - 6) | 1,118,640 | 204,428 | 0 | 99,255 | 395,146 | 1,817,469 | |
| 8. Fixed Charges | Part 69, Form 10, Ln 199 | 110,020 | 20,206 | 0 | 9,805 | 38,945 | 178,976 | 623,381 |
| 9. Investment Tax Credit | Part 69, Form 10, Ln 191 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10. Other FIT Adjustments | Part 69, Form 10, Ln 195 | (3,470) | (896) | 0 | (421) | (1,440) | (6,227) | (21,362) |
| 11. Subject to FIT | (Lines 5-8-9-10) | 1,012,090 | 185,118 | 0 | 89,871 | 357,641 | 1,644,720 | |
| 12. Federal Income Tax @ 53.84615% | | 544,971 | 99,679 | 0 | 48,392 | 192,576 | 885,618 | |
| 13. Other SIT Adjustments | Part 69, Form 10, Ln 198 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14. Subject to SIT | (Lines 11+12-13) | 1,557,061 | 284,797 | 0 | 138,263 | 550,217 | 2,530,338 | |
| 15. State Income Tax @ 5.26316% | | 81,951 | 14,989 | 0 | 7,277 | 28,959 | 133,176 | |
| 16. Return + FIT + SIT | (Lines 5-9+12+15-6) | 1,745,562 | 319,096 | 0 | 154,924 | 616,681 | 2,836,263 | |
| 17. Expenses and Taxes | Part 69, Form 10, Ln 208 | 5,357,112 | 1,279,274 | 42,553 | 661,705 | 1,900,434 | 9,241,078 | 33,119,213 |
| 18. Subtotal | (Lines 16+17) | 7,102,674 | 1,598,370 | 42,553 | 816,629 | 2,517,115 | 12,077,341 | |
| 19. Gross Receipts Tax @ 0.30000% | | 21,308 | 4,795 | 128 | 2,450 | 7,551 | 36,232 | |
| 20. Subtotal | (Line 18+19) | 7,123,982 | 1,603,165 | 42,681 | 819,079 | 2,524,666 | 12,113,573 | |
| 21. Psc Fee @ 0.00000% | | 0 | 0 | 0 | 0 | 0 | 0 | |
| 22. Total Revenue Requirement | (Lines16+17+19+21) | 7,123,982 | 1,603,165 | 42,681 | 819,079 | 2,524,666 | 12,113,573 | |

Plant Date: Average 12/31/2003
Expense Date: 12 Mo. Ending 12/31/2003

Rock Hill Telephone Company
Study No.: 240542 03/BS

Attachment #5 - 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 | Total Company |
|---|----------------------|-------------|-----------------|----------------------------------|-----------|----------------|-----------------|------------------|
| 22. Total Revenue Requirement | (Lines16+17+19+21) | 7,123,982 | 1,603,165 | 42,681 | 819,079 | 2,524,666 | 12,113,573 | |
| 23. Revenue attributable to Local Switching Support per NECA Forms | | | 0 | | | | | |
| 24. Total Revenue Requirement Subject to MAG Adjustments (Line 22 + Line 23) | | 7,123,982 | 1,603,165 | 42,681 | 819,079 | 2,524,666 | 12,113,573 | |
| 25. Adjustment for Line Port Re-allocation (Based on FCC Proxy)(Line 24 * Factor) | Factor: >>> 20.4821% | 328,362 | (328,362) | | | | 0 | |
| 26. USAC Charges included in line 22 | | (642,265) | | | | | (642,265) | |
| 27. TIC Revenues for 12 Months Ending 6/30/01 | | | | | (18,495) | | (18,495) | |
| 28. Subtotal for Re-Allocation of TIC Revenue (Line24 + 25 + 26 + 27) | | 6,810,079 | 1,274,803 | 42,681 | 800,584 | 2,524,666 | 11,452,813 | |
| 29. TIC Revenue Re-Allocation (Total Allocated on Line 28) | | 10,998 | 2,059 | 69 | 1,293 | 4,077 | 18,495 | |
| 30. Total Revised Revenue Requirement With MAG Adjustments (Line 22 + 25 + 27 +29) | | 7,463,341 | 1,276,862 | 42,750 | 801,877 | 2,528,743 | 12,113,573 | |
| 31. Total Annual Expense Adjustment for DME (Line 25 + 27 +29) | | | | | | | | |
| 32. Total Monthly Expense Adjustment for DME (Line 31 / 12) | | | | | | | | |

Plant Date: Average 12/31/2003
Expense Date: 12 Mo. Ending 12/31/2003

Rock Hill Telephone Company
Study No.: 240542 03/BS

Attachment #6 - Form 1

PART 69

| Ln | Acct | Description | Allocation | Total Interstate | Common Line | | Switched Access | | | Special Access | B&C | IX |
|----|------|---------------------------------------|----------------------------|---------------------|-------------|-------------|-----------------|-------------|-----------|-------------------|-----|----|
| | | | | | BFP | Pay / Other | Local Sw | Information | Transport | | | |
| 1 | 2111 | Land | L10 | 584,867 | 325,901 | 0 | 84,186 | 0 | 39,532 | 135,248 | | 0 |
| 2 | | General Support | L10 | 10,040,228 | 5,594,637 | 0 | 1,445,197 | 0 | 678,628 | 2,321,765 | | 1 |
| 2a | | General Purpose Computer | L180a | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 2110 | Land & General Support | L1-2 | 10,625,095 | 5,920,538 | 0 | 1,529,383 | 0 | 718,160 | 2,457,013 | 0 | 1 |
| 4 | 2210 | COE - Switching | L48 | 5,520,555 | | | 4,765,995 | | 754,560 | | | 0 |
| 5 | 2220 | COE - Operator Systems | L53 | 2 | | | 0 | 0 | 0 | | | 2 |
| 6 | 2230 | COE - Transmission | L63 | 11,302,655 | 4,805,535 | | 0 | 0 | 1,416,239 | 5,080,881 | | 0 |
| 7 | | Total COE | L4-6 | 16,823,212 | 4,805,535 | | 4,765,995 | 0 | 2,170,799 | 5,080,881 | | 2 |
| 8 | 2310 | Information Orig/Term | L69 | 0 | 0 | 0 | | | | 0 | | |
| 9 | 2410 | Cable & Wire Facilities | L76 | 16,287,631 | 13,644,563 | | 0 | 0 | 67,192 | 2,575,876 | | 0 |
| 10 | | Total COE, IOT & C&WF | L7-9 | 33,110,843 | 18,450,098 | 0 | 4,765,995 | 0 | 2,237,991 | 7,656,757 | | 2 |
| 11 | | COE, IOT & C&WF (excl CL,B&C,IX) | L10 Less CL,B&C,IX | 14,660,743 | | | 4,765,995 | 0 | 2,237,991 | 7,656,757 | | |
| 12 | | Total GSF, COE, IOT, C&WF | L3,10 | 43,735,938 | 24,370,636 | 0 | 6,295,378 | 0 | 2,956,151 | 10,113,770 | 0 | 3 |
| 13 | | GSF, COE, IOT, C&WF (CL, LS, TR only) | L12 Less Inf, Spl, B&C, IX | 33,622,165 | 24,370,636 | 0 | 6,295,378 | | 2,956,151 | | | |
| 14 | 2680 | Capital Leases | L83 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 2680 | Leasehold Improvements | L12 | 14,263 | 7,948 | 0 | 2,053 | 0 | 964 | 3,298 | 0 | 0 |
| 16 | 2680 | Amortizable Tangibles | L14-15 | 14,263 | 7,948 | 0 | 2,053 | 0 | 964 | 3,298 | 0 | 0 |
| 17 | 2690 | Intangibles | L12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 2001 | Plant In Service | L3,10,16,17 | 43,750,201 | 24,378,584 | 0 | 6,297,431 | 0 | 2,957,115 | 10,117,068 | 0 | 3 |
| 19 | 2002 | Prop Held For Future Use | L18 | 65,891 | 36,716 | 0 | 9,484 | 0 | 4,454 | 15,237 | 0 | 0 |
| 20 | 2003 | Plant Under Construction | L18 | 625,952 | 348,794 | 0 | 90,100 | 0 | 42,309 | 144,749 | 0 | 0 |
| 21 | 2005 | Plant Acquisition Adjustment | L18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | 1220 | Material & Supplies | L12 | 153,549 | 85,560 | 0 | 22,102 | 0 | 10,379 | 35,508 | 0 | 0 |
| 23 | 1402 | Class B RTB Stock | L12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 1410 | Other Noncurrent Assets | L12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 1438 | Deferred Maint & Retirements | L90 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 1439 | Def Non-Capital Equal Access | Direct | 0 | | | 0 | | | | | |
| 27 | 1500 | Other Jurisdictional Assets | L12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Plant Date: Average 12/31/2003
Expense Date: 12 Mo. Ending 12/31/2003

Rock Hill Telephone Company
Study No.: 240542 03/BS

Attachment #6 - Form 2

PART 69

| Ln | Acct | Description | Allocation | Total | Common Line | | Switched Access | | | Special | B&C | IX |
|----|------|--------------------------------|-------------------------------|------------|-------------|-------------|-----------------|-------------|-----------|-----------|-----|----|
| | | | | Interstate | BFP | Pay / Other | Local Sw | Information | Transport | Access | | |
| 28 | CWC | Cash Working Capital | L12 | 414,409 | 230,918 | 0 | 59,650 | 0 | 28,010 | 95,831 | 0 | 0 |
| 29 | 3100 | Depreciation Reserve | L97 | 28,201,663 | 14,773,330 | 0 | 4,567,450 | 0 | 2,115,846 | 6,745,036 | 0 | 1 |
| 30 | 3200 | Res - Prop Held for Future Use | L12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | | Res - Capital Leases | L14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | | Res - Leasehold Improvements | L15 | 12,603 | 7,023 | 0 | 1,814 | 0 | 852 | 2,914 | 0 | 0 |
| 33 | 3400 | Res - Tangible Assets | L31-32 | 12,603 | 7,023 | 0 | 1,814 | 0 | 852 | 2,914 | 0 | 0 |
| 34 | 3500 | Res - Intangible | L12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 3600 | Res - Plant Acquisiton Adj | L21 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | | Total Reserves | L29,30,33-35 | 28,214,266 | 14,780,353 | 0 | 4,569,264 | 0 | 2,116,698 | 6,747,950 | 0 | 1 |
| 37 | 4040 | Customer Deposits | L12 | 107,570 | 59,940 | 0 | 15,484 | 0 | 7,271 | 24,875 | 0 | 0 |
| 38 | 4100 | Current Deferred Op Taxes | L104 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 4310 | Other Long Term Liabilities | L12 | 523,382 | 291,640 | 0 | 75,336 | 0 | 35,376 | 121,030 | 0 | 0 |
| 40 | 4340 | Non-Current Def Oper Taxes | L111 | 9,494 | 5,168 | 0 | 1,547 | 0 | 653 | 2,126 | 0 | 0 |
| 41 | 4360 | Other Deferred Credits | L12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 4370 | Oth Juris Liab & Def Credits | L12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | | Net Investment | L18-28 Less L36-42 | 16,155,290 | 9,943,471 | 0 | 1,817,136 | 0 | 882,269 | 3,512,412 | 0 | 2 |
| 44 | | Total 2001 Less Associated Res | L18-22, 27 Less 36, 38, 40-42 | 16,371,833 | 10,064,133 | 0 | 1,848,306 | 0 | 896,906 | 3,562,486 | 0 | 2 |

Plant Date: Average 12/31/2003
Expense Date: 12 Mo. Ending 12/31/2003

Rock Hill Telephone Company
Study No.: 240542 03/BS

Attachment #6 - Form 3

PART 69

| Ln | Acct | Description | Allocation | Total Interstate | Common Line | | Switched Access | | Special Access | B&C | IX |
|--|------|------------------------------------|-----------------|---------------------|-------------|-------------|-----------------|-------------|-------------------|-----------|----|
| | | | | | BFP | Pay / Other | Local Sw | Information | | | |
| <u>Central Office Switching - Acct 2210</u> | | | | | | | | | | | |
| 45 | 2210 | Cat 2 - Tandem Switching | Alloc 1 | 754,560 | | | 0 | | 754,560 | | 0 |
| 46 | 2210 | Cat 3 - Local Switching | Direct | 4,765,995 | | | 4,765,995 | | | | |
| 47 | 2210 | Cat 5 - Equal Access | Direct | 0 | | | 0 | | | | |
| 48 | | Total 2210 | L45-47 | 5,520,555 | | | 4,765,995 | | 754,560 | | 0 |
| <u>Central Office Operator Systems - Acct 2220</u> | | | | | | | | | | | |
| 2220 | | Cat 1 - Operator Systems | | | | | | | | | |
| 49 | | Intercept Boards | Direct | 0 | | | 0 | | | | |
| 50 | | Information Boards | Direct | 0 | | | | 0 | | | |
| 51 | | Service Observing Boards | L54 | 0 | | | 0 | 0 | 0 | | 0 |
| 52 | | Other Boards (Loc,Toll, TSPS, etc) | Direct | 2 | | | | | | | 2 |
| 53 | | Total 2220 | L49-52 | 2 | | | 0 | 0 | 0 | | 2 |
| 54 | | Total COE Cats 1-3 (excl Svc Obs) | L45,46,49,50,52 | 5,520,557 | | | 4,765,995 | 0 | 754,560 | | 2 |
| <u>Central Office Transmision - Acct 2230</u> | | | | | | | | | | | |
| 55 | 2230 | Cat 4.11 - Wdbd Exch Ln xDSL Cir | Direct | 625,762 | | | | | 0 | 625,762 | |
| 56 | 2230 | Cat 4.122 - Exch Trunk Toll | L71 | 0 | | | | | 0 | | |
| 57 | 2230 | Cat 4.123 - Exch Trunk Spl | L72 | 0 | | | | | | 0 | |
| 58 | 2230 | Cat 4.13 - Exch Ln Circuit | L70 | 4,953,368 | 4,805,535 | | | | | 147,833 | |
| 59 | 2230 | Cat 4.21 - IX Cct - Other Co | Direct | 0 | | | | | | | 0 |
| 60 | 2230 | Cat 4.22 - IX Cct - Wdbd | L73 | 4,164,934 | | | | | 0 | 4,164,934 | |
| 61 | 2230 | Cat 4.23 - IX Cct - Other | Alloc 2 | 1,541,411 | | | 0 | 0 | 1,399,059 | 142,352 | 0 |
| 62 | 2230 | Cat 4.3 - Host / Remote | L75 | 17,180 | | | | | 17,180 | | |
| 63 | | Total 2230 | L55-62 | 11,302,655 | 4,805,535 | | 0 | 0 | 1,416,239 | 5,080,881 | 0 |

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Rock Hill Telephone Company
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Attachment #6 - Form 4

PART 69

| Ln | Acct | Description | Allocation | Total Interstate | Common Line | | Switched Access | | | Special Access | B&C | IX |
|---|------|----------------------------------|---------------------|---------------------|-------------|-------------|-----------------|-------------|-----------|-------------------|-----|----|
| | | | | | BFP | Pay / Other | Local Sw | Information | Transport | | | |
| <u>Information Origination / Termination - Acct 2310</u> | | | | | | | | | | | | |
| 64 | 2351 | Cat 1 - Pub Tel (Less Coinless) | Direct | 0 | | 0 | | | | | | |
| 65 | 2351 | Cat 1 - Pub Tel (Coinless) | Direct | 0 | | 0 | | | | | | |
| 66 | 2362 | Cat 1 - Other Terminal Equip | Per CFR Part 69.303 | 0 | | 0 | | | | 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 | | |
| <u>Cable and Wire Facilities - Acct 2410</u> | | | | | | | | | | | | |
| 70 | 2410 | Cat 1 - Exch Ln CWF | Direct | 14,064,313 | 13,644,563 | | | | | 419,750 | | |
| 71 | 2410 | Cat 2.2 - Exch Trk CWF - Toll | Direct | 0 | | | | | 0 | | | |
| 72 | 2410 | Cat 2.3 - Exch Trk CWF - Spl | Direct | 63,928 | | | | | | 63,928 | | |
| 73 | 2410 | Cat 2.4 - Exch Trk CWF - Wb | Direct | 2,086,387 | | | | | 0 | 2,086,387 | | |
| 74 | 2410 | Cat 3 - IX C&WF | Alloc 3 | 44,905 | | | 0 | 0 | 39,094 | 5,811 | | 0 |
| 75 | 2410 | Cat 4 - Host / Remote C&WF | Direct | 28,098 | | | | | 28,098 | | | |
| 76 | | Total 2410 | L70-75 | 16,287,631 | 13,644,563 | | 0 | 0 | 67,192 | 2,575,876 | | |

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Rock Hill Telephone Company
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Attachment #6 - Form 5

PART 69

| Ln | Acct | Description | Allocation | Total Interstate | Common Line | | Switched Access | | Special Access | B&C | IX |
|---|------------|----------------------------|------------|---------------------|-------------|-------------|-----------------|-------------|-------------------|-----------|----|
| | | | | | BFP | Pay / Other | Local Sw | Information | | | |
| <u>Tangible Assets - Capital Leases - Acct 2680</u> | | | | | | | | | | | |
| 77 | 2110 | General Support Facilities | L3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 78 | 2210 | COE - Switching | L4 | 0 | | | 0 | | 0 | | 0 |
| 79 | 2220 | COE - Operator Systems | L5 | 0 | | | 0 | 0 | 0 | | 0 |
| 80 | 2230 | COE - Transmission | L6 | 0 | 0 | | 0 | 0 | 0 | | 0 |
| 81 | 2310 | Information Orig /Term | L8 | 0 | 0 | 0 | | | 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 | 0 |
| <u>Deferred Maint & Retirements Acct 1438</u> | | | | | | | | | | | |
| 84 | 2110 | General Support Facilities | L3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 85 | 2210 | COE - Switching | L4 | 0 | | | 0 | | 0 | | 0 |
| 86 | 2220 | COE - Operator Systems | L5 | 0 | | | 0 | 0 | 0 | | 0 |
| 87 | 2230 | COE - Transmission | L6 | 0 | 0 | | 0 | 0 | 0 | | 0 |
| 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 | 0 |
| <u>Accumulated Depreciation - Acct 3100</u> | | | | | | | | | | | |
| 91 | 2110 | General Support Facilities | L3 | 4,136,187 | 2,304,775 | 0 | 595,365 | 0 | 279,569 | 956,478 | 0 |
| 92 | 2210 | COE - Switching | L4 | 4,600,952 | | | 3,972,085 | | 628,867 | | 0 |
| 93 | 2220 | COE - Operator Systems | L5 | 1 | | | 0 | 0 | 0 | | 1 |
| 94 | 2230 | COE - Transmission | L6 | 9,301,438 | 3,954,680 | | 0 | 0 | 1,165,484 | 4,181,274 | 0 |
| 95 | 2310 | Information Orig /Term | L8 | 0 | 0 | 0 | | | 0 | | |
| 96 | 2410 | Cable & Wire Facilities | L9 | 10,163,085 | 8,513,875 | | 0 | 0 | 41,926 | 1,607,284 | 0 |
| 97 | Total 3100 | | L91-96 | 28,201,663 | 14,773,330 | 0 | 4,567,450 | 0 | 2,115,846 | 6,745,036 | 1 |

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Rock Hill Telephone Company
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Attachment #6 - Form 6

PART 69

| Ln | Acct | Description | Allocation | Total Interstate | Common Line | | Switched Access | | Special Access | B&C | IX |
|--|------|--------------------------------|----------------------|---------------------|-------------|-------------|-----------------|-------------|-------------------|---------|--------|
| | | | | | BFP | Pay / Other | Local Sw | Information | | | |
| Net Current Deferred Operating Income Taxes - Acct 4100 | | | | | | | | | | | |
| 98 | 2110 | General Support Facilities | L3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 2210 | COE - Switching | L4 | 0 | | | 0 | | 0 | | 0 |
| 100 | 2220 | COE - Operator Systems | L5 | 0 | | | 0 | 0 | 0 | | 0 |
| 101 | 2230 | COE - Transmission | L6 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 |
| 102 | 2310 | Information Orig /Term | L8 | 0 | 0 | 0 | | | 0 | | |
| 103 | 2410 | Cable & Wire Facilities | L9 | 0 | 0 | | 0 | 0 | 0 | | 0 |
| 104 | | Total 4100 | L98-103 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net Noncurrent Deferred Operating Income Taxes - Acct 4340 | | | | | | | | | | | |
| 105 | 2110 | General Support Facilities | L3 | 2,218 | 1,236 | 0 | 319 | 0 | 150 | 513 | 0 |
| 106 | 2210 | COE - Switching | L4 | 1,422 | | | 1,228 | | 194 | | 0 |
| 107 | 2220 | COE - Operator Systems | L5 | 0 | | | 0 | 0 | 0 | | 0 |
| 108 | 2230 | COE - Transmission | L6 | 2,358 | 1,003 | | 0 | 0 | 295 | 1,060 | 0 |
| 109 | 2310 | Information Orig /Term | L8 | 0 | 0 | 0 | | | 0 | | |
| 110 | 2410 | Cable & Wire Facilities | L9 | 3,496 | 2,929 | | 0 | 0 | 14 | 553 | 0 |
| 111 | | Total 4340 | L105-110 | 9,494 | 5,168 | 0 | 1,547 | 0 | 653 | 2,126 | 0 |
| Plant Specific Expenses | | | | | | | | | | | |
| 112 | 6110 | Network Support | L12 | 157,499 | 87,762 | 0 | 22,671 | 0 | 10,645 | 36,421 | 0 |
| 113 | 6120 | General Support | L3 | 451,367 | 251,512 | 0 | 64,970 | 0 | 30,508 | 104,377 | 0 |
| 114 | 6210 | COE - Switching - Equal Access | Direct | 0 | | | 0 | | | | |
| 115 | 6210 | COE - Switching - All Other | Alloc 6 | 224,839 | | | 134,778 | | 90,061 | | 0 |
| 116 | 6220 | COE - Operator Systems | L5 | 10,229 | | | 0 | 0 | 0 | | 10,229 |
| 117 | 6230 | COE - Transmission | L6 | 218,569 | 92,929 | | 0 | 0 | 27,387 | 98,253 | 0 |
| 118 | | Total COE | L114-117 | 453,637 | 92,929 | | 134,778 | 0 | 117,448 | 98,253 | 10,229 |
| 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 | 401,304 | 336,182 | | 0 | 0 | 1,656 | 63,466 | 0 |
| 123 | | Total Plant Specific | L112,113,118,121-122 | 1,463,807 | 768,385 | 0 | 222,419 | 0 | 160,257 | 302,517 | 10,229 |

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Rock Hill Telephone Company
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Attachment #6 - Form 7

PART 69

| Ln | Acct | Description | Allocation | Total Interstate | Common Line | | Switched Access | | Special Access | B&C | IX |
|------------------------------------|------|--------------------------------|--------------------|---------------------|-------------|-------------|-----------------|-------------|-------------------|---------|----|
| | | | | | BFP | Pay / Other | Local Sw | Information | | | |
| <u>Plant Non-Specific Expenses</u> | | | | | | | | | | | |
| 124 | 6510 | Other Prop Plant & Equip | L10 | 20,468 | 11,406 | 0 | 2,946 | 0 | 1,383 | 4,733 | 0 |
| 125 | 6530 | Network Operations | L10 | 945,517 | 526,864 | 0 | 136,098 | 0 | 63,908 | 218,647 | 0 |
| 126 | 6540 | Access | Direct | 0 | | | | | | | 0 |
| 126a | 6540 | Universal Service Assignment | Direct | 642,265 | 642,265 | | | | | | |
| | 6561 | <u>Depreciation</u> | | | | | | | | | |
| 127 | | Dep - Support Assets | L3 | 596,040 | 332,127 | 0 | 85,794 | 0 | 40,287 | 137,832 | 0 |
| 128 | | Dep - COE Switching | L4 | 516,490 | | | 445,895 | | 70,595 | | 0 |
| 129 | | Dep - COE Operator | L5 | 0 | | | 0 | 0 | 0 | | 0 |
| 130 | | Dep - COE Transmission | L6 | 956,250 | 406,567 | | 0 | 0 | 119,820 | 429,863 | 0 |
| 131 | | Dep - IOT | L8 | 0 | 0 | 0 | | | | 0 | |
| 132 | | Dep - Cable & Wire Facilities | L9 | 1,163,149 | 974,400 | | 0 | 0 | 4,798 | 183,951 | 0 |
| 133 | | Total 6561 | L127-132 | 3,231,929 | 1,713,094 | 0 | 531,689 | 0 | 235,500 | 751,646 | 0 |
| 134 | 6562 | Dep - Prop Held for Future Use | L19 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 135 | 6563 | Amort - Tangible Assets | L16 | 951 | 530 | 0 | 137 | 0 | 64 | 220 | 0 |
| 136 | 6564 | Amort - Intangible Assets | L17 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 137 | 6565 | Amort - Acquisition Adjust | L21 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 138 | | Total Plant Non-Specific | L124-137 Less L133 | 4,841,130 | 2,894,159 | 0 | 670,870 | 0 | 300,855 | 975,246 | 0 |

Customer Operations Expenses

| | | | | | | | | | | | |
|-----|------|-----------------------------|---------|---------|---------|---|--------|--------|--------|--------|---|
| 139 | 6610 | <u>Marketing</u> | L12 | 365,109 | 203,447 | 0 | 52,554 | 0 | 24,678 | 84,430 | 0 |
| 140 | 6621 | <u>Operator</u> | Alloc 4 | 1 | | | 1 | 0 | | | 0 |
| 141 | | Outside Operator Services | Alloc 5 | 0 | | | 0 | 0 | | | 0 |
| | 6622 | <u>Directory</u> | | | | | | | | | |
| 142 | | Published Directory Expense | Direct | 31,296 | | | | 31,296 | | | |

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Attachment #6 - Form 8

PART 69

| Ln | Acct | Description | Allocation | Total Interstate | Common Line | | Switched Access | | Special Access | B&C | IX |
|-----------------------------------|------|----------------------|--------------------------|---------------------|-------------|-------------|-----------------|-------------|-------------------|---------|---------|
| | | | | | BFP | Pay / Other | Local Sw | Information | | | |
| 6623 Commercial Operations | | | | | | | | | | | |
| Cat 1 - Local Business Office | | | | | | | | | | | |
| End User Service Order Processing | | | | | | | | | | | |
| 143 | | Presubscription | L13 | 307,507 | 222,893 | 0 | 57,577 | | 27,037 | | |
| 144 | | Message Tel | Direct | 29,330 | | | | | | | 29,330 |
| 145 | | Private Line | Direct | 7,719 | | | | | | | 7,719 |
| 146 | | Total | L143-145 | 344,556 | 222,893 | 0 | 57,577 | | 27,037 | | 37,049 |
| End User Payment and Collection | | | | | | | | | | | |
| 147 | | Message Tel | Direct | 70,833 | | | | | | | 70,833 |
| 148 | | Private Line | Direct | 0 | | | | | | | 0 |
| 149 | | EUCL | Direct | 29,392 | 29,392 | | | | | | |
| 150 | | Total | L147-149 | 100,225 | 29,392 | | | | | | 70,833 |
| End User Billing Inquiry | | | | | | | | | | | |
| 151 | | Message Tel | Direct | 9,257 | | | | | | | 9,257 |
| 152 | | Private Line | Direct | 502 | | | | | | | 502 |
| 153 | | EUCL | Direct | 1,115 | 1,115 | | | | | | |
| 154 | | Total | L151-153 | 10,874 | 1,115 | | | | | | 9,759 |
| IXC Service Order Processing | | | | | | | | | | | |
| 155 | | Message Tel | L13 | 13,755 | 9,971 | 0 | 2,575 | | 1,209 | | |
| 156 | | Private Line | Direct | 111,760 | | | | | | 111,760 | |
| 157 | | Billing & Collection | Direct | 0 | | | | | | | 0 |
| 158 | | Total | L155-157 | 125,515 | 9,971 | 0 | 2,575 | | 1,209 | 111,760 | 0 |
| IXC Payment and Collection | | | | | | | | | | | |
| 159 | | Message Tel | L13 | 4,476 | 3,244 | 0 | 838 | | 394 | | |
| 160 | | Private Line | Direct | 1,491 | | | | | | 1,491 | |
| 161 | | Billing & Collection | Direct | 688 | | | | | | | 688 |
| 162 | | Total | L159-161 | 6,655 | 3,244 | 0 | 838 | | 394 | 1,491 | 688 |
| IXC Billing Inquiry | | | | | | | | | | | |
| 163 | | Message Tel | L13 | 348 | 252 | 0 | 65 | | 31 | | |
| 164 | | Private Line | Direct | 696 | | | | | | 696 | |
| 165 | | Billing & Collection | Direct | 0 | | | | | | | 0 |
| 166 | | Total | L163-165 | 1,044 | 252 | 0 | 65 | | 31 | 696 | 0 |
| 167 | | Future Use | | | | | | | | | |
| 168 | | Total Category 1 | L146,150,154,158,162,166 | 588,869 | 266,867 | 0 | 61,055 | | 28,671 | 113,947 | 118,329 |

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Rock Hill Telephone Company
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Attachment #6 - Form 9

PART 69

| Ln | Acct | Description | Allocation | Total Interstate | Common Line | | Switched Access | | | Special Access | B&C | IX |
|--------------------------------------|------|--------------------------------------|--|---------------------|-------------|-------------|-----------------|-------------|-----------|-------------------|---------|--------|
| | | | | | BFP | Pay / Other | Local Sw | Information | Transport | | | |
| | | <u>Cat 2 - Revenue Accounting</u> | | | | | | | | | | |
| 169 | | Message Processing | Direct | 297,779 | | | | | | | 297,779 | |
| 170 | | OB&C - Expense | Direct | 148,554 | | | | | | | 148,554 | |
| 171 | | Future Use | | | | | | | | | | |
| 172 | | Future Use | | | | | | | | | | |
| 172 | | Carrier Access Billing | L11 | 39,309 | | | 12,778 | 0 | 6,001 | 20,530 | | |
| 174 | | Subscriber Line Charge | Direct | 26,215 | 26,215 | | | | | | | |
| 175 | | Total Category 2 | L169-174 | 511,857 | 26,215 | | 12,778 | 0 | 6,001 | 20,530 | 446,333 | |
| 176 | | Subtotal Customer Services | L140-142,168,175 | 1,132,023 | 293,082 | 0 | 73,834 | 31,296 | 34,672 | 134,477 | 564,662 | 0 |
| | | <u>Category 3 - Other Commercial</u> | | | | | | | | | | |
| 177 | | Total Category 3 | L176 | 11,044 | 2,860 | 0 | 720 | 305 | 338 | 1,312 | 5,509 | 0 |
| 178 | | Total Customer Services | L176-177 | 1,143,067 | 295,942 | 0 | 74,554 | 31,601 | 35,010 | 135,789 | 570,171 | 0 |
| 179 | | Total Customer Operations | L139,178 | 1,508,176 | 499,389 | 0 | 127,108 | 31,601 | 59,688 | 220,219 | 570,171 | 0 |
| 180 | | Total Big Three Expenses | L123-126,179 (less L114) | 4,580,233 | 2,448,309 | 0 | 488,571 | 31,601 | 285,236 | 746,116 | 570,171 | 10,229 |
| 180a | | Total Big Three Expenses - Modified | L180 Less 112, 113, 139, 143, 155, 159, 163 | 3,154,493 | 1,666,368 | 0 | 286,601 | 31,296 | 190,396 | 405,629 | 563,974 | 10,229 |
| <u>Corporate Operations Expenses</u> | | | | | | | | | | | | |
| 181 | 6710 | Executive & Planning | L180 | 540,580 | 288,961 | 0 | 57,663 | 3,730 | 33,665 | 88,060 | 67,294 | 1,207 |
| 182 | 6720 | General & Administrative | L180 | 1,046,712 | 559,508 | 0 | 111,652 | 7,222 | 65,184 | 170,508 | 130,300 | 2,338 |
| 183 | | Total Corporate Operations | L181-182 | 1,587,292 | 848,469 | 0 | 169,315 | 10,952 | 98,849 | 258,568 | 197,594 | 3,545 |
| 184 | | Total Operating Expenses | L123,138,179,183 | 9,400,405 | 5,010,402 | 0 | 1,189,712 | 42,553 | 619,649 | 1,756,550 | 767,765 | 13,774 |
| <u>Operating Taxes</u> | | | | | | | | | | | | |
| 185 | | Future Use | | | | | | | | | | |
| 186 | 7240 | Ad Valorem Taxes | L12 | 585,241 | 326,109 | 0 | 84,240 | 0 | 39,557 | 135,335 | 0 | 0 |
| 187 | 7370 | Special Charges | L12 | 28,651 | 15,965 | 0 | 4,124 | 0 | 1,937 | 6,625 | 0 | 0 |
| 188 | | Total Operating Exp & Taxes | L184-186 | 10,014,297 | 5,352,476 | 0 | 1,278,076 | 42,553 | 661,143 | 1,898,510 | 767,765 | 13,774 |

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Rock Hill Telephone Company
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Attachment #6 - Form 10

PART 69

| Ln | Acct | Description | Allocation | Total Interstate | Common Line | | Switched Access | | Special Access | B&C | IX |
|-----------------------------------|------|------------------------------|-------------------|---------------------|-------------|-------------|-----------------|-------------|-------------------|-----------|---------|
| | | | | | BFP | Pay / Other | Local Sw | Information | | | |
| <u>Tax Adjustments</u> | | | | | | | | | | | |
| 189 | 7210 | Investment Tax Credits | L12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 190 | | TRA-86 Amortization | L12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 191 | | Total | L189-190 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 192 | 7340 | AFUDC | L12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 193 | | FIT Adjustments - Addbacks | L12 | (6,227) | (3,470) | 0 | (896) | 0 | (421) | (1,440) | 0 |
| 194 | | FIT Adjustments - Deductions | L12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 195 | | Total FIT Adjustments | L193-194 | (6,227) | (3,470) | 0 | (896) | 0 | (421) | (1,440) | 0 |
| 196 | | SIT Adjustments - Addbacks | L12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 197 | | SIT Adjustments - Deductions | L12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 198 | | Total SIT Adjustments | L196-197 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 199 | 7500 | Fixed Charges | L44 | 178,976 | 110,020 | 0 | 20,206 | 0 | 9,805 | 38,945 | 0 |
| 200 | 7540 | Interest On Customer Dep | L12 | 8,320 | 4,636 | 0 | 1,198 | 0 | 562 | 1,924 | 0 |
| <u>Rent Revenues Account 5240</u> | | | | | | | | | | | |
| 201 | 2110 | General Support Facilities | L3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 202 | 2210 | COE - Switching | L4 | 0 | | | 0 | | 0 | | 0 |
| 203 | 2220 | COE - Operator Systems | L5 | 0 | | | 0 | 0 | 0 | | 0 |
| 204 | 2230 | COE - Transmission | L6 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 |
| 205 | 2310 | Information Orig /Term | L8 | 0 | 0 | 0 | | | 0 | | |
| 206 | 2410 | Cable & Wire Facilities | L9 | 0 | 0 | | 0 | | 0 | 0 | 0 |
| 207 | | Total 5240 | L201-206 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 208 | | Total Operating Exp & Taxes | L188+200 Less 207 | 10,022,617 | 5,357,112 | 0 | 1,279,274 | 42,553 | 661,705 | 1,900,434 | 767,765 |
| | | | | | | | | | | | 13,774 |

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Attachment #7 - Form 1

PART 36

| Ln | Acct | Description | Allocation | Total Company | Interstate InterLATA Message | Interstate InterLATA P/L | Interstate IntraLATA Message | Interstate IntraLATA P/L | Intrastate InterLATA Message | Intrastate InterLATA P/L | Intrastate IntraLATA Message | Intrastate IntraLATA P/L | EAS | Local |
|----|------|------------------------------|----------------|------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|---------|------------|
| 1 | 2111 | Land | L10 | 2,006,483 | 449,619 | 135,248 | 0 | 0 | 149,204 | 1,415 | 48,563 | 17,198 | 11,176 | 1,194,060 |
| 2 | | General Support | L10 | 34,444,665 | 7,718,463 | 2,321,765 | 0 | 0 | 2,561,330 | 24,283 | 833,658 | 295,226 | 191,856 | 20,498,084 |
| 2a | | General Purpose Computer | L10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 2110 | Land & General Support | L1-2 | 36,451,148 | 8,168,082 | 2,457,013 | 0 | 0 | 2,710,534 | 25,698 | 882,221 | 312,424 | 203,032 | 21,692,144 |
| 4 | 2210 | COE - Switching | L45 | 26,645,146 | 5,520,555 | | 0 | | 1,297,429 | | 279,658 | | 185,317 | 19,362,187 |
| 5 | 2220 | COE - Operator Systems | L50 | 1,538,179 | 2 | | 0 | | 0 | | 1,538,177 | | 0 | 0 |
| 6 | 2230 | COE - Transmission | L60 | 27,454,696 | 6,221,774 | 5,080,881 | 0 | 0 | 2,076,507 | 41,565 | 295,688 | 617,783 | 432,068 | 12,688,430 |
| 7 | | Total COE | L4-6 | 55,638,021 | 11,742,331 | 5,080,881 | 0 | 0 | 3,373,936 | 41,565 | 2,113,523 | 617,783 | 617,385 | 32,050,617 |
| 8 | 2310 | Information Orig /Term | L66 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 9 | 2410 | Cable & Wire Facilities | L74 | 57,954,218 | 13,711,755 | 2,575,876 | 0 | 0 | 5,072,866 | 38,515 | 635,731 | 355,818 | 15,320 | 35,548,337 |
| 10 | | Total COE, IOT & C&WF | L7-9 | 113,592,239 | 25,454,086 | 7,656,757 | 0 | 0 | 8,446,802 | 80,080 | 2,749,254 | 973,601 | 632,705 | 67,598,954 |
| 11 | 2680 | Capital Leases | L81 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 2680 | Leasehold Improvements | L88 | 48,933 | 10,965 | 3,298 | 0 | 0 | 3,639 | 34 | 1,184 | 419 | 273 | 29,121 |
| 13 | 2680 | Amortizable Tangibles | L11-12 | 48,933 | 10,965 | 3,298 | 0 | 0 | 3,639 | 34 | 1,184 | 419 | 273 | 29,121 |
| 14 | 2690 | Intangibles | L40 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 2001 | Plant In Service | L3, 10, 13, 14 | 150,092,320 | 33,633,133 | 10,117,068 | 0 | 0 | 11,160,975 | 105,812 | 3,632,659 | 1,286,444 | 836,010 | 89,320,219 |
| 16 | 2002 | Prop Held For Future Use | L15 | 226,051 | 50,654 | 15,237 | 0 | 0 | 16,809 | 159 | 5,471 | 1,937 | 1,259 | 134,525 |
| 17 | 2003 | Plant Under Construction | L15 | 2,147,433 | 481,203 | 144,749 | 0 | 0 | 159,685 | 1,514 | 51,974 | 18,406 | 11,961 | 1,277,941 |
| 18 | 2005 | Plant Acquisition Adjustment | L15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 1220 | Material & Supplies | L9 | 546,351 | 129,265 | 24,284 | 0 | 0 | 47,823 | 363 | 5,993 | 3,354 | 144 | 335,125 |
| 20 | 1402 | Class B RTB Stock | L15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 1410 | Other Noncurrent Assets | L175 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | 1438 | Deferred Maint & Retirements | L95 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 1439 | Def Non-Capital Equal Access | Alloc 13 | 0 | 0 | | 0 | | 0 | | 0 | | | 0 |
| 24 | 1500 | Other Jurisdictional Assets | Alloc 19 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | CWC | Cash Working Capital | L189 | 1,342,333 | 348,195 | 66,214 | 0 | 0 | 108,570 | 844 | 92,426 | 8,987 | 13,584 | 703,513 |

Plant Date: Average 12/31/2003
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Rock Hill Telephone Company
Study No.: 240542 03/BS

Attachment #7 - Form 2

PART 36

| Ln | Acct | Description | Allocation | Total Company | Interstate InterLATA Message | Interstate InterLATA P/L | Interstate IntraLATA Message | Interstate IntraLATA P/L | Intrastate InterLATA Message | Intrastate InterLATA P/L | Intrastate IntraLATA Message | Intrastate IntraLATA P/L | EAS | Local |
|----|------|--------------------------------|--------------------------------|------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|---------|------------|
| 26 | 3100 | Depreciation Reserve | L102 | 95,912,054 | 21,456,627 | 6,745,036 | 0 | 0 | 7,010,666 | 68,242 | 1,976,391 | 852,044 | 598,610 | 57,204,438 |
| 27 | 3200 | Res - Prop Held for Future Use | L16 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | 3400 | Res - Capital leases | L13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | 3400 | Res - Leasehold Improvments | L13 | 43,240 | 9,689 | 2,914 | 0 | 0 | 3,216 | 30 | 1,046 | 370 | 241 | 25,734 |
| 30 | 3500 | Res - Intangible | L14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | 3600 | Res - Plant Acquisiton Adj | L15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | | Total Reserves | L 26-31 | 95,955,294 | 21,466,316 | 6,747,950 | 0 | 0 | 7,013,882 | 68,272 | 1,977,437 | 852,414 | 598,851 | 57,230,172 |
| 33 | 4040 | Customer Deposits | L15 | 369,037 | 82,695 | 24,875 | 0 | 0 | 27,442 | 260 | 8,932 | 3,163 | 2,056 | 219,614 |
| 34 | 4100 | Current Deferred Op Taxes | L109 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 4310 | Other Long Term Liabilities | L175 | 1,827,158 | 437,758 | 85,624 | 0 | 0 | 156,623 | 1,159 | 150,140 | 11,875 | 21,185 | 962,794 |
| 36 | 4340 | Non-Current Def Oper Taxes | L116 | 33,000 | 7,368 | 2,126 | 0 | 0 | 2,422 | 22 | 816 | 270 | 183 | 19,793 |
| 37 | 4360 | Other Deferred Credits | Alloc 48 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 4370 | Oth Juris Liab & Def Credits | Alloc 41 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | | Net Investment | L15-25 Less L32-38 | 56,169,999 | 12,648,313 | 3,506,977 | 0 | 0 | 4,293,493 | 38,979 | 1,651,198 | 451,406 | 240,683 | 33,338,950 |
| 40 | | Total 2001 Less 2690 | L 3, 10, 13 | 150,092,320 | 33,633,133 | 10,117,068 | 0 | 0 | 11,160,975 | 105,812 | 3,632,659 | 1,286,444 | 836,010 | 89,320,219 |
| 41 | | Total 2001 Less Associated Res | L15-19,24 Less L32,34 36-38 | 57,023,861 | 12,820,571 | 3,551,262 | 0 | 0 | 4,368,988 | 39,554 | 1,717,844 | 457,457 | 250,340 | 33,817,845 |

Plant Date: Average 12/31/2003
Expense Date: 12 Mo. Ending 12/31/2003

Rock Hill Telephone Company
Study No.: 240542 03/BS

Attachment #7 - Form 3

PART 36

| Ln | Acct | Description | Allocation | Total Company | Interstate InterLATA Message | Interstate InterLATA P/L | Interstate IntraLATA Message | Interstate IntraLATA P/L | Intrastate InterLATA Message | Intrastate InterLATA P/L | Intrastate IntraLATA Message | Intrastate IntraLATA P/L | EAS | Local |
|---|------|------------------------------|------------|------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|---------|------------|
| <u>Central Office Switching - Acct 2210</u> | | | | | | | | | | | | | | |
| 42 | 2210 | Cat 2 - Tandem Switching | Alloc 2 | 1,239,787 | 754,560 | | 0 | | 216,380 | | 83,529 | | 185,317 | 1 |
| 43 | 2210 | Cat 3 - Local Switching | Alloc 3 | 25,405,359 | 4,765,995 | | 0 | | 1,081,049 | | 196,129 | | 0 | 19,362,186 |
| 44 | 2210 | Cat 5 - Equal Access | Alloc 13 | 0 | 0 | | 0 | | 0 | | 0 | | | 0 |
| 45 | | Total 2210 | L42-44 | 26,645,146 | 5,520,555 | | 0 | | 1,297,429 | | 279,658 | | 185,317 | 19,362,187 |
| <u>Central Office Operator Systems - Acct 2220</u> | | | | | | | | | | | | | | |
| 2220 | | Cat 1 - Operator Systems | | | | | | | | | | | | |
| 46 | | Intercept Boards | Alloc 24 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 47 | | Information Boards | Alloc 47 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 48 | | Service Observing Boards | Alloc 67 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 49 | | Other Boards | Alloc 1 | 1,538,179 | 2 | | 0 | | 0 | | 1,538,177 | | 0 | 0 |
| 50 | | Total 2220 | L46-49 | 1,538,179 | 2 | | 0 | | 0 | | 1,538,177 | | 0 | 0 |
| <u>Central Office Transmission - Acct 2230</u> | | | | | | | | | | | | | | |
| 51 | 2230 | Cat 4.11 - Wdbd Exch Ln xDSI | Alloc 4 | 625,762 | | 625,762 | | 0 | | 0 | | 0 | 0 | 0 |
| 52 | 2230 | Cat 4.121 - Exch Trunk EAS | Alloc 5 | 189,883 | | | | | | | | | 189,883 | 0 |
| 53 | 2230 | Cat 4.122 - Exch Trunk Toll | Alloc 6 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 54 | 2230 | Cat 4.123 - Exch Trunk Spl | Alloc 7 | 0 | | 0 | | 0 | | 0 | | 0 | | 0 |
| 55 | 2230 | Cat 4.13 - Exch Ln Circuit | Alloc 8 | 19,515,396 | 4,805,535 | 147,833 | 0 | 0 | 1,782,238 | 13,095 | 222,535 | 80,636 | 0 | 12,463,524 |
| 56 | 2230 | Cat 4.21 - IX Cct - Other Co | Alloc 9 | 0 | 0 | 0 | 0 | 0 | | | | | | 0 |
| 57 | 2230 | Cat 4.22 - IX Cct - Wdbd | Alloc 10 | 4,576,851 | 0 | 4,164,934 | 0 | 0 | 0 | 0 | 0 | 228,843 | 0 | 183,074 |
| 58 | 2230 | Cat 4.23 - IX Cct - Other | Alloc 11 | 2,485,161 | 1,399,059 | 142,352 | 0 | 0 | 292,283 | 28,470 | 72,508 | 308,304 | 242,185 | (0) |
| 59 | 2230 | Cat 4.3 - Host Remote | Alloc 12 | 61,643 | 17,180 | | 0 | | 1,986 | | 645 | | 0 | 41,832 |
| 60 | | Total 2230 | L51-59 | 27,454,696 | 6,221,774 | 5,080,881 | 0 | 0 | 2,076,507 | 41,565 | 295,688 | 617,783 | 432,068 | 12,688,430 |

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Rock Hill Telephone Company
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Attachment #7 - Form 4

PART 36

| Ln | Acct | Description | Allocation | Total Company | Interstate InterLATA Message | Interstate InterLATA P/L | Interstate IntraLATA Message | Interstate IntraLATA P/L | Intrastate InterLATA Message | Intrastate InterLATA P/L | Intrastate IntraLATA Message | Intrastate IntraLATA P/L | EAS | Local |
|---|------|----------------------------------|------------|------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|--------|------------|
| <u>Information Origination / Termination - Acct 2310</u> | | | | | | | | | | | | | | |
| 61 | 2351 | Cat 1 - Pub Tel (Less Coinless) | Alloc 14 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 62 | 2351 | Cat 1 - Pub Tel (Coinless) | Alloc 15 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 63 | 2362 | Cat 1 - Other Terminal Equip | Alloc 14 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 64 | | Total Category 1 | L61-63 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 65 | | Cat 2 - Customer Premise | Alloc 16 | 0 | | | | | 0 | | 0 | | 0 | 0 |
| 66 | | Total 2310 | L64-65 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| <u>Cable and Wire Facilities - Acct 2410</u> | | | | | | | | | | | | | | |
| 67 | 2410 | Cat 1 - Exch Ln CWF | Alloc 17 | 55,410,902 | 13,644,563 | 419,750 | 0 | 0 | 5,060,386 | 37,181 | 631,852 | 228,954 | 0 | 35,388,216 |
| 68 | 2410 | Cat 2.1 - Exch Trk CWF - EAS | Alloc 5 | 7,562 | | | | | | | | | 7,562 | 0 |
| 69 | 2410 | Cat 2.2 - Exch Trk CWF - Toll | Alloc 6 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 70 | 2410 | Cat 2.3 - Exch Trk CWF - Spl | Alloc 7 | 63,928 | | 63,928 | | 0 | | 0 | | 0 | | 0 |
| 71 | 2410 | Cat 2.4 - Exch Trk CWF - Wb | Alloc 10 | 2,292,733 | 0 | 2,086,387 | 0 | 0 | 0 | 0 | 0 | 114,637 | 0 | 91,709 |
| 72 | 2410 | Cat 3 - IX C&WF | Alloc 18 | 78,278 | 39,094 | 5,811 | 0 | 0 | 9,231 | 1,334 | 2,824 | 12,227 | 7,758 | (1) |
| 73 | 2410 | Cat 4 - Host / Remote C&WF | Alloc 12 | 100,815 | 28,098 | | 0 | | 3,249 | | 1,055 | | 0 | 68,413 |
| 74 | | Total 2410 | L67-73 | 57,954,218 | 13,711,755 | 2,575,876 | 0 | 0 | 5,072,866 | 38,515 | 635,731 | 355,818 | 15,320 | 35,548,337 |

Plant Date: Average 12/31/2003
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Rock Hill Telephone Company
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Attachment #7 - Form 5

PART 36

| Ln | Acct | Description | Allocation | Total Company | Interstate InterLATA Message | Interstate InterLATA P/L | Interstate IntraLATA Message | Interstate IntraLATA P/L | Intrastate InterLATA Message | Intrastate InterLATA P/L | Intrastate IntraLATA Message | Intrastate IntraLATA P/L | EAS | Local |
|--|------------|----------------------------|------------|------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|-----|--------|
| <u>Tangible Assets - Capital Leases - Acct 2680</u> | | | | | | | | | | | | | | |
| 75 | 2110 | General Support Facilities | L3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 76 | 2210 | COE - Switching | L4 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 77 | 2220 | COE - Operator Systems | L5 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 78 | 2230 | COE - Transmission | L6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 79 | 2310 | Information Orig /Term | L8 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 80 | 2410 | Cable & Wire Facilities | L9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 81 | Total 2681 | | L75-80 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>Tangible Assets - Leasehold Improvements - Acct 2680</u> | | | | | | | | | | | | | | |
| 82 | 2110 | General Support Facilities | L3 | 48,933 | 10,965 | 3,298 | 0 | 0 | 3,639 | 34 | 1,184 | 419 | 273 | 29,121 |
| 83 | 2210 | COE - Switching | L4 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 84 | 2220 | COE - Operator Systems | L5 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 85 | 2230 | COE - Transmission | L6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 86 | 2310 | Information Orig /Term | L8 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 87 | 2410 | Cable & Wire Facilities | L9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 88 | Total 2682 | | L82-87 | 48,933 | 10,965 | 3,298 | 0 | 0 | 3,639 | 34 | 1,184 | 419 | 273 | 29,121 |
| <u>Deferred Maint & Retirements Acct 1438</u> | | | | | | | | | | | | | | |
| 89 | 2110 | General Support Facilities | L3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 90 | 2210 | COE - Switching | L4 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 91 | 2220 | COE - Operator Systems | L5 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 92 | 2230 | COE - Transmission | L6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 93 | 2310 | Information Orig /Term | L8 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 94 | 2410 | Cable & Wire Facilities | L9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 95 | Total 1438 | | L89-94 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Plant Date: Average 12/31/2003
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Rock Hill Telephone Company
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Attachment #7 - Form 6

PART 36

| Ln | Acct | Description | Allocation | Total Company | Interstate InterLATA Message | Interstate InterLATA P/L | Interstate IntraLATA Message | Interstate IntraLATA P/L | Intrastate InterLATA Message | Intrastate InterLATA P/L | Intrastate IntraLATA Message | Intrastate IntraLATA P/L | EAS | Local |
|---|------------|----------------------------|------------|------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|---------|------------|
| Accumulated Depreciation - Acct 3100 | | | | | | | | | | | | | | |
| 96 | 2110 | General Support Facilities | L3 | 14,189,874 | 3,179,709 | 956,478 | 0 | 0 | 1,055,169 | 10,004 | 343,435 | 121,622 | 79,037 | 8,444,420 |
| 97 | 2210 | COE - Switching | L4 | 22,206,649 | 4,600,952 | | 0 | | 1,081,306 | | 233,073 | | 154,447 | 16,136,871 |
| 98 | 2220 | COE - Operator Systems | L5 | 759,869 | 1 | | 0 | | 0 | | 759,868 | | 0 | 0 |
| 99 | 2230 | COE - Transmission | L6 | 22,593,644 | 5,120,164 | 4,181,274 | 0 | 0 | 1,708,846 | 34,206 | 243,334 | 508,400 | 355,567 | 10,441,853 |
| 100 | 2310 | Information Orig /Term | L8 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 101 | 2410 | Cable & Wire Facilities | L9 | 36,162,018 | 8,555,801 | 1,607,284 | 0 | 0 | 3,165,345 | 24,032 | 396,681 | 222,022 | 9,559 | 22,181,294 |
| 102 | Total 3100 | | L96-101 | 95,912,054 | 21,456,627 | 6,745,036 | 0 | 0 | 7,010,666 | 68,242 | 1,976,391 | 852,044 | 598,610 | 57,204,438 |
| Net Current Deferred Operating Income Taxes - Acct 4100 | | | | | | | | | | | | | | |
| 103 | 2110 | General Support Facilities | L3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 104 | 2210 | COE - Switching | L4 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 105 | 2220 | COE - Operator Systems | L5 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 106 | 2230 | COE - Transmission | L6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 107 | 2310 | Information Orig /Term | L8 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 108 | 2410 | Cable & Wire Facilities | L9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 109 | Total 4100 | | L103-108 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net Noncurrent Deferred Operating Income Taxes - Acct 4340 | | | | | | | | | | | | | | |
| 110 | 2110 | General Support Facilities | L3 | 7,608 | 1,705 | 513 | 0 | 0 | 566 | 5 | 184 | 65 | 42 | 4,528 |
| 111 | 2210 | COE - Switching | L4 | 6,865 | 1,422 | | 0 | | 334 | | 72 | | 48 | 4,989 |
| 112 | 2220 | COE - Operator Systems | L5 | 362 | 0 | | 0 | | 0 | | 362 | | 0 | 0 |
| 113 | 2230 | COE - Transmission | L6 | 5,728 | 1,298 | 1,060 | 0 | 0 | 433 | 9 | 62 | 129 | 90 | 2,647 |
| 114 | 2310 | Information Orig /Term | L8 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 115 | 2410 | Cable & Wire Facilities | L9 | 12,437 | 2,943 | 553 | 0 | 0 | 1,089 | 8 | 136 | 76 | 3 | 7,629 |
| 116 | Total 4340 | | L110-115 | 33,000 | 7,368 | 2,126 | 0 | 0 | 2,422 | 22 | 816 | 270 | 183 | 19,793 |

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Rock Hill Telephone Company
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PART 36

| Ln | Acct | Description | Allocation | Total Company | Interstate InterLATA Message | Interstate InterLATA P/L | Interstate IntraLATA Message | Interstate IntraLATA P/L | Intrastate InterLATA Message | Intrastate InterLATA P/L | Intrastate IntraLATA Message | Intrastate IntraLATA P/L | EAS | Local |
|---------------------------------------|------|------------------------------|----------------------|------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|--------|-----------|
| <u>Plant Specific Expenses</u> | | | | | | | | | | | | | | |
| 117 | 6110 | Network Support | L3 | 540,325 | 121,078 | 36,421 | 0 | 0 | 40,179 | 381 | 13,077 | 4,631 | 3,010 | 321,548 |
| 118 | 6120 | General Support | L3 | 1,548,489 | 346,990 | 104,377 | 0 | 0 | 115,147 | 1,092 | 37,478 | 13,272 | 8,625 | 921,508 |
| 119 | 6210 | COE - Switching - Eq. Access | Alloc 13 | 0 | 0 | | 0 | | 0 | | 0 | | | 0 |
| 120 | 6210 | COE - Switching - All Other | L7 | 743,591 | 156,934 | 67,905 | 0 | 0 | 45,092 | 556 | 28,247 | 8,257 | 8,251 | 428,349 |
| 121 | 6220 | COE - Operator Systems | L7 | 33,830 | 7,140 | 3,089 | 0 | 0 | 2,051 | 25 | 1,285 | 376 | 375 | 19,489 |
| 122 | 6230 | COE - Transmission | L7 | 722,856 | 152,558 | 66,011 | 0 | 0 | 43,835 | 540 | 27,459 | 8,026 | 8,021 | 416,406 |
| 123 | | Total COE | L119-122 | 1,500,277 | 316,632 | 137,005 | 0 | 0 | 90,978 | 1,121 | 56,991 | 16,659 | 16,647 | 864,244 |
| 124 | 6310 | IOT - Other | L64 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 125 | 6310 | IOT - Customer Premise | Alloc 16 | 0 | | | | | 0 | | 0 | | 0 | 0 |
| 126 | | Total 6310 | L124-125 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 127 | 6410 | Cable & Wire Facilities | L9 | 1,427,909 | 337,838 | 63,466 | 0 | 0 | 124,988 | 949 | 15,664 | 8,767 | 377 | 875,860 |
| 128 | | Total Plant Specific | L117,118,123,126-127 | 5,017,000 | 1,122,538 | 341,269 | 0 | 0 | 371,292 | 3,543 | 123,210 | 43,329 | 28,659 | 2,983,160 |

Plant Date: Average 12/31/2003
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Rock Hill Telephone Company
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Attachment #7 - Form 8

PART 36

| Ln | Acct | Description | Allocation | Total Company | Interstate InterLATA Message | Interstate InterLATA P/L | Interstate IntraLATA Message | Interstate IntraLATA P/L | Intrastate InterLATA Message | Intrastate InterLATA P/L | Intrastate IntraLATA Message | Intrastate IntraLATA P/L | EAS | Local |
|-------------------------------------|------|-------------------------------|-------------------|------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|--------|-----------|
| Plant Non-Specific Expenses | | | | | | | | | | | | | | |
| 129 | 6510 | Other Prop Plant & Equip | L15 | 70,218 | 15,735 | 4,733 | 0 | 0 | 5,221 | 50 | 1,699 | 602 | 391 | 41,787 |
| 130 | 6530 | Network Operations | L10 | 3,243,755 | 726,870 | 218,647 | 0 | 0 | 241,208 | 2,287 | 78,508 | 27,802 | 18,068 | 1,930,365 |
| 131 | 6540 | Access | Alloc 20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 131a | 6540 | Universal Service Assignment | Alloc 35 | 638,672 | 642,265 | | 0 | | (3,593) | | 0 | | | |
| | 6561 | <u>Depreciation</u> | | | | | | | | | | | | |
| 132 | | Dep - Support Assets | L3 | 2,044,816 | 458,208 | 137,832 | 0 | 0 | 152,054 | 1,442 | 49,490 | 17,526 | 11,390 | 1,216,874 |
| 133 | | Dep - COE Switching | L4 | 2,492,857 | 516,490 | | 0 | | 121,384 | | 26,164 | | 17,338 | 1,811,481 |
| 134 | | Dep - COE Operator | L5 | 121,774 | 0 | | 0 | | 0 | | 121,774 | | 0 | 0 |
| 135 | | Dep - COE Transmission | L6 | 2,322,778 | 526,387 | 429,863 | 0 | 0 | 175,681 | 3,517 | 25,016 | 52,267 | 36,555 | 1,073,492 |
| 136 | | Dep - IOT | L8 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 137 | | Dep - Cable & Wire Facilities | L9 | 4,138,688 | 979,198 | 183,951 | 0 | 0 | 362,269 | 2,750 | 45,399 | 25,410 | 1,094 | 2,538,617 |
| 138 | | Total 6561 | L132-137 | 11,120,913 | 2,480,283 | 751,646 | 0 | 0 | 811,388 | 7,709 | 267,843 | 95,203 | 66,377 | 6,640,464 |
| 139 | 6562 | Dep - Prop Held for Fut Use | L15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 140 | 6563 | Amort - Tangible Assets | L13 | 3,264 | 731 | 220 | 0 | 0 | 243 | 2 | 79 | 28 | 18 | 1,943 |
| 141 | 6564 | Amort - Intangible Assets | L14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 142 | 6565 | Amort - Acquisition Adjust | L15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 143 | | Total Plant Non-Specific | L129-142 Less 138 | 15,076,822 | 3,865,884 | 975,246 | 0 | 0 | 1,054,467 | 10,048 | 348,129 | 123,635 | 84,854 | 8,614,559 |
| Customer Operations Expenses | | | | | | | | | | | | | | |
| 144 | 6610 | Marketing | Alloc 43 | 1,188,010 | 365,109 | 0 | 0 | 0 | 72,632 | 0 | 14,765 | 0 | 98,831 | 636,673 |
| 145 | 6621 | Operator | L50 | 595,608 | 1 | | 0 | | 0 | | 595,607 | | 0 | 0 |
| 146 | | Outside Operator Services | Alloc 42 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| | 6622 | <u>Directory</u> | | | | | | | | | | | | |
| 147 | | Classified | Alloc 22 | 254,754 | | | | | | | | | | 254,754 |
| 148 | | TWX | Alloc 23 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 149 | | Alpha | Alloc 24 | 167,284 | 31,296 | | 0 | | 7,108 | | 1,265 | | 0 | 127,615 |
| 150 | | Foreign | Alloc 25 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 151 | | Total 6622 | L147-150 | 422,038 | 31,296 | 0 | 0 | 0 | 7,108 | 0 | 1,265 | 0 | 0 | 382,369 |

Plant Date: Average 12/31/2003
Expense Date: 12 Mo. Ending 12/31/2003

Rock Hill Telephone Company
Study No.: 240542 03/BS

Attachment #7 - Form 9

PART 36

| Ln | Acct | Description | Allocation | Total Company | Interstate InterLATA Message | Interstate InterLATA P/L | Interstate IntraLATA Message | Interstate IntraLATA P/L | Intrastate InterLATA Message | Intrastate InterLATA P/L | Intrastate IntraLATA Message | Intrastate IntraLATA P/L | EAS | Local |
|---|------|-------------------------------|------------|------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|-----|-----------|
| 6623 Commercial Operations | | | | | | | | | | | | | | |
| <u>Cat 1 - Local Business Office</u> | | | | | | | | | | | | | | |
| End User service order processing | | | | | | | | | | | | | | |
| 152 | | Presubscription | Alloc 26 | 307,507 | 307,507 | | | | | | | | | 0 |
| 153 | | Directory Advertising | Alloc 27 | 8,645 | | | | | | | | | | 8,645 |
| 154 | | All other | Alloc 28 | 1,118,262 | 29,330 | 7,719 | 0 | 0 | 35,505 | 926 | 51,251 | 9,571 | | 983,960 |
| 155 | | End User payment & collection | Alloc 21 | 358,604 | 100,225 | 0 | 0 | 0 | 40,812 | 0 | 4,070 | 10,766 | | 202,731 |
| 156 | | End User billing inquiry | Alloc 30 | 52,309 | 10,372 | 502 | 0 | 0 | 7,584 | 223 | 5,298 | 1,506 | | 26,824 |
| 157 | | IXC service order processing | Alloc 32 | 130,673 | 13,755 | 111,760 | 0 | 0 | 3,439 | 1,719 | 0 | 0 | | 0 |
| 158 | | IXC payment and collection | Alloc 33 | 8,751 | 5,164 | 1,491 | 0 | 0 | 1,995 | 101 | 0 | 0 | | 0 |
| 159 | | IXC billing inquiry | Alloc 34 | 4,177 | 348 | 696 | 0 | 0 | 3,133 | 0 | 0 | 0 | | 0 |
| 160 | | Future Use | | | | | | | | | | | | |
| 161 | | Total Category 1 | L152-160 | 1,988,928 | 466,701 | 122,168 | 0 | 0 | 92,468 | 2,969 | 60,619 | 21,843 | 0 | 1,222,160 |
| <u>Cat 2 - Revenue Accounting</u> | | | | | | | | | | | | | | |
| 162 | | Message Processing | Alloc 36 | 570,148 | 297,779 | | 0 | | 253,697 | | 18,672 | | 0 | 0 |
| 163 | | OB&C - Expense | Alloc 38 | 498,091 | 148,554 | | 0 | | 87,384 | | 87,384 | | 0 | 174,769 |
| 164 | | Future Use | | | | | | | | | | | | |
| 165 | | Future Use | | | | | | | | | | | | |
| 166 | | Future Use | | | | | | | | | | | | |
| 167 | | Carrier Access Billing | Alloc 44 | 78,617 | 39,309 | | 0 | | 19,654 | | 19,654 | | | 0 |
| 168 | | Subscriber Line Charge | Alloc 29 | 26,215 | 26,215 | | 0 | | 0 | | 0 | | | 0 |
| 169 | | Total Category 2 | L162-168 | 1,173,071 | 511,857 | 0 | 0 | 0 | 360,735 | 0 | 125,710 | 0 | 0 | 174,769 |
| 170 | | Subtotal Categories 1 & 2 | L161,169 | 3,161,999 | 978,558 | 122,168 | 0 | 0 | 453,203 | 2,969 | 186,329 | 21,843 | 0 | 1,396,929 |

Plant Date: Average 12/31/2003
Expense Date: 12 Mo. Ending 12/31/2003

Rock Hill Telephone Company
Study No.: 240542 03/BS

Attachment #7 - Form 10

PART 36

| Ln | Acct | Description | Allocation | Total Company | Interstate InterLATA Message | Interstate InterLATA P/L | Interstate IntraLATA Message | Interstate IntraLATA P/L | Intrastate InterLATA Message | Intrastate InterLATA P/L | Intrastate IntraLATA Message | Intrastate IntraLATA P/L | EAS | Local |
|--------------------------------------|------|--|-------------------------------------|------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|---------|------------|
| Category 3 - Other Commercial | | | | | | | | | | | | | | |
| 171 | | Telcom Relay Service | Alloc 45 | 11,044 | 11,044 | | 0 | | 0 | | 0 | | | 0 |
| 172 | | Other | L170 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 173 | | Total Commercial Operations | L170-172 | 3,173,043 | 989,602 | 122,168 | 0 | 0 | 453,203 | 2,969 | 186,329 | 21,843 | 0 | 1,396,929 |
| 174 | | Total Customer Operations | L144-146,151,173 | 5,378,699 | 1,386,008 | 122,168 | 0 | 0 | 532,943 | 2,969 | 797,966 | 21,843 | 98,831 | 2,415,971 |
| 175 | | Total Big Three Expenses | L123,126-127,130,174 (less L119) | 11,550,640 | 2,767,348 | 541,286 | 0 | 0 | 990,117 | 7,326 | 949,129 | 75,071 | 133,923 | 6,086,440 |
| Corporate Operations Expenses | | | | | | | | | | | | | | |
| 176 | 6710 | Executive & Planning | L175 | 1,887,195 | 452,142 | 88,438 | 0 | 0 | 161,770 | 1,197 | 155,073 | 12,265 | 21,881 | 994,429 |
| | 6720 | General & Administrative | | | | | | | | | | | | |
| 177 | | Other Direct | Alloc 46 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 178 | | Direct to EAS | Alloc 31 | 0 | | | | | | | | | 0 | 0 |
| 179 | | Other | L175 | 3,654,134 | 875,472 | 171,240 | 0 | 0 | 313,231 | 2,318 | 300,264 | 23,749 | 42,368 | 1,925,492 |
| 180 | | Total 6720 | L177-179 | 3,654,134 | 875,472 | 171,240 | 0 | 0 | 313,231 | 2,318 | 300,264 | 23,749 | 42,368 | 1,925,492 |
| 181 | | Total Corporate Operations | L176,180 | 5,541,329 | 1,327,614 | 259,678 | 0 | 0 | 475,001 | 3,515 | 455,337 | 36,014 | 64,249 | 2,919,921 |
| 182 | | Total Operating Expenses | L128,143,174,181 | 31,013,850 | 7,702,044 | 1,698,361 | 0 | 0 | 2,433,703 | 20,075 | 1,724,642 | 224,821 | 276,593 | 16,933,611 |
| Operating Taxes | | | | | | | | | | | | | | |
| 183 | | Future Use | | | | | | | | | | | | |
| 184 | 7240 | Ad Valorem Taxes - Allocated | L15 | 1,963,440 | 439,973 | 132,347 | 0 | 0 | 146,003 | 1,384 | 47,521 | 16,829 | 10,936 | 1,168,447 |
| 185 | 7240 | Ad Valorem Taxes - Direct | Alloc 40 | 12,921 | 12,921 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 186 | | Total 7240 | L183-185 | 1,976,361 | 452,894 | 132,347 | 0 | 0 | 146,003 | 1,384 | 47,521 | 16,829 | 10,936 | 1,168,447 |
| 187 | 7370 | Special Charges | L181 | 100,025 | 23,964 | 4,687 | 0 | 0 | 8,574 | 63 | 8,219 | 650 | 1,160 | 52,708 |
| 188 | | Total Operating Exp & Taxes | L182,186,187 | 33,090,236 | 8,178,902 | 1,835,395 | 0 | 0 | 2,588,280 | 21,522 | 1,780,382 | 242,300 | 288,689 | 18,154,766 |
| 189 | | Total Operating Exp & Taxes (Less Depreciation) | L188 Less 138-142 | 21,966,059 | 5,697,888 | 1,083,529 | 0 | 0 | 1,776,649 | 13,811 | 1,512,460 | 147,069 | 222,294 | 11,512,359 |

Plant Date: Average 12/31/2003
Expense Date: 12 Mo. Ending 12/31/2003

Rock Hill Telephone Company
Study No.: 240542 03/BS

Attachment #7 - Form 11

PART 36

| Ln | Acct | Description | Allocation | Total Company | Interstate InterLATA Message | Interstate InterLATA P/L | Interstate IntraLATA Message | Interstate IntraLATA P/L | Intrastate InterLATA Message | Intrastate InterLATA P/L | Intrastate IntraLATA Message | Intrastate IntraLATA P/L | EAS | Local |
|-----------------------------------|------|------------------------------|-------------------|------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|---------|------------|
| Tax Adjustments | | | | | | | | | | | | | | |
| 190 | 7210 | Investment Tax Credits | L15 | 0 | 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 | 0 |
| 192 | | Total | L190-191 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 193 | 7340 | AFUDC | L17 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 194 | | FIT Adjustments - Addbacks | L15 | (21,362) | (4,787) | (1,440) | 0 | 0 | (1,588) | (15) | (517) | (183) | (119) | (12,713) |
| 195 | | FIT Adjustments - Deductions | L15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 196 | | Total FIT Adjustments | L194-195 | (21,362) | (4,787) | (1,440) | 0 | 0 | (1,588) | (15) | (517) | (183) | (119) | (12,713) |
| 197 | | SIT Adjustments - Addbacks | L15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 198 | | SIT Adjustments - Deductions | L15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 199 | | Total SIT Adjustments | L197-198 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 200 | 7500 | Fixed Charges | L41 | 623,381 | 140,154 | 38,822 | 0 | 0 | 47,761 | 432 | 18,779 | 5,001 | 2,737 | 369,695 |
| 201 | 7540 | Interest On Customer Dep | L41 | 28,977 | 6,515 | 1,805 | 0 | 0 | 2,220 | 20 | 873 | 232 | 127 | 17,185 |
| Rent Revenues Account 5240 | | | | | | | | | | | | | | |
| 202 | 2110 | General Support Facilities | L3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 203 | 2210 | COE - Switching | L4 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 204 | 2220 | COE - Operator Systems | L5 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 205 | 2230 | COE - Transmission | L6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 206 | 2310 | Information Orig /Term | L8 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 207 | 2410 | Cable & Wire Facilities | L9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 208 | | Total 5240 | L202-207 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 209 | | Total Operating Exp & Taxes | L188+201 Less 208 | 33,119,213 | 8,185,417 | 1,837,200 | 0 | 0 | 2,590,500 | 21,542 | 1,781,255 | 242,532 | 288,816 | 18,171,951 |

Plant Date: Average 12/31/2003
Expense Date: 12 Mo. Ending 12/31/2003

Rock Hill Telephone Company
Study No.: 240542 03/BS

Attachment #8 - Form 1

PLANT IN SERVICE

| Acct | Description | Investment | Reserve |
|------|---------------------------------------|-------------------|--------------------|
| 2111 | Land | 2,006,483 | |
| | General Support | 34,444,665 | 14,189,874 |
| | Land & General Support | <u>Total 2110</u> | <u>36,451,148</u> |
| 2211 | Analog Electronic Switching | 0 | 0 |
| 2212 | Digital Electronic Switching | 26,645,146 | 22,206,649 |
| 2215 | Electro-Mechanical Switching | 0 | 0 |
| | COE - Switching | <u>Total 2210</u> | <u>26,645,146</u> |
| 2220 | COE - Operator Systems | <u>Total 2220</u> | <u>1,538,179</u> |
| 2231 | Radio Systems | 0 | 0 |
| 2232 | Circuit Equipment | 27,454,696 | 22,593,644 |
| | COE - Transmission | <u>Total 2230</u> | <u>27,454,696</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> |
| 2411 | Poles | 2,143,363 | 1,416,472 |
| 2421 | Aerial Cable | 12,889,423 | 9,395,286 |
| 2422 | Underground Cable | 5,187,864 | 3,965,184 |
| 2423 | Buried Cable | 34,683,560 | 19,943,004 |
| 2424 | Submarine Cable | 0 | 0 |
| 2425 | Deep Sea Cable | 0 | 0 |
| 2426 | Intrabuilding Network Cable | 0 | 0 |
| 2431 | Aerial Wire | 329,055 | 329,055 |
| 2441 | Conduit Systems | 2,720,953 | 1,113,017 |
| | Cable & Wire Facilities | <u>Total 2410</u> | <u>57,954,218</u> |
| 2681 | Capital Leases | 0 | |
| 2682 | Leasehold Improvements | 48,933 | |
| | Amortizable Tangibles | <u>Total 2680</u> | <u>48,933</u> |
| 2690 | Intangibles | 0 | |
| | Plant In Service | <u>Total 2001</u> | <u>150,092,320</u> |

OTHER INV / RES

| Acct | Description | Investment | Reserve |
|------|--------------------------------|-------------------|-------------------|
| 1220 | Material & Supplies | 546,351 | |
| 1402 | Class B RTB Stock | 0 | |
| 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 | 226,051 | |
| 2003 | Plant Under Construction | 2,147,433 | |
| 2005 | Plant Acquisition Adjustment | 0 | |
| | Depreciation Reserve | <u>Total 3100</u> | <u>95,912,054</u> |
| 3200 | Res - Prop Held for Fut Use | | 0 |
| 3410 | Res - Capital leases | | 0 |
| 3420 | Res - Leasehold Improvements | | 43,240 |
| 3500 | Res - Intangible | | 0 |
| 3600 | Res - Plant Acq Adj | | 0 |
| 4040 | Customer Deposits | | 369,037 |
| 4100 | Current Def Oper Taxes | | 0 |
| 4310 | Other Long Term Liabilities | | 1,827,158 |
| 4340 | Non-Current Def Oper Taxes | | 33,000 |
| 4360 | Other Deferred Credits | | 0 |
| 4370 | Oth Juris Liab & Def Credits | | 0 |
| | Net w/o CWC | <u>54,827,666</u> | |
| CWC | Cash Working Capital | 1,342,333 | |
| | Net with CWC | <u>56,169,999</u> | |

Plant Date: Average 12/31/2003
Expense Date: 12 Mo. Ending 12/31/2003

Rock Hill Telephone Company
Study No.: 240542 03/BS

Attachment #8 - Form 2

CENTRAL OFFICE EQUIPMENT

| Account | Cat | Per Study |
|---------|--------------|-------------------|
| 2210 | 2 | 1,239,787 |
| | 3 | 25,405,359 |
| | 5 | 0 |
| | Total | 26,645,146 |
| 2220 | 1 | |
| | Intrept Bds | 0 |
| | Info Bds | 0 |
| | Ser Obs Bds | 0 |
| | Oth Bds | 1,538,179 |
| | Total | 1,538,179 |
| 2230 | 4.11 | 625,762 |
| | 4.121 | 189,883 |
| | 4.122 | 0 |
| | 4.123 | 0 |
| | 4.13 | 19,515,396 |
| | 4.21 | 0 |
| | 4.22 | 4,576,851 |
| | 4.23 | 2,485,161 |
| | 4.3 | 61,643 |
| | Total | 27,454,696 |

INFORMATION ORIGATION/TERMINATION

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

CABLE & WIRE FACILITIES

| Account | Cat | Per Study |
|--------------|-----|-------------------|
| 2410 | 1 | 55,410,902 |
| | 2.1 | 7,562 |
| | 2.2 | 0 |
| | 2.3 | 63,928 |
| | 2.4 | 2,292,733 |
| | 3 | 78,278 |
| | 4 | 100,815 |
| Total | | 57,954,218 |

Plant Date: Average 12/31/2003
Expense Date: 12 Mo. Ending 12/31/2003

Rock Hill Telephone Company
Study No.: 240542 03/BS

Attachment #8 - Form 3

EXPENSE SUMMARY

| Account | Description | Per Study |
|---|---|-------------------|
| 6110 | Network Support | 540,325 |
| 6120 | General Support | 1,548,489 |
| 6210 | Central Office Switching Equip - Eq Access Conv | 0 |
| 6210 | Central Office Switching Equipment - All Other | 743,591 |
| 6220 | Operator Systems | 33,830 |
| 6230 | Central Office Transmission | 722,856 |
| 6310 | Info Orig/Term - Customer Premise | 0 |
| 6310 | Info Orig/Term - Other | 0 |
| 6410 | Cable and Wire Facilities | 1,427,909 |
| Total Plant Specific | | 5,017,000 |
| 6510 | Other Property, Plant & Equipment | 70,218 |
| 6530 | Network Operations | 3,243,755 |
| 6540 | Access Expense | 638,672 |
| 6561 | Depreciation | 11,120,913 |
| 6562 | Dep Exp - Property Held For Future Use | 0 |
| 6563 | Amortization - Tangible | 3,264 |
| 6564 | Amortization - Intangible | 0 |
| 6565 | Amortization - Acquisition | 0 |
| 6560 | Depreciation & Amortization | 11,124,177 |
| Total Plant Non-Specific Operations | | 15,076,822 |
| 6610 | Marketing | 1,188,010 |
| 6620 | Services | 4,190,689 |
| Total Customer Operations | | 5,378,699 |
| 6710 | Executive and Planning | 1,887,195 |
| 6720 | General and Administrative | 3,654,134 |
| Total Corporate Operations | | 5,541,329 |
| 7240 | Ad Valorem | 1,976,361 |
| 7370 | Special Charges | 100,025 |
| Total Operating Expenses & Taxes | | 33,090,236 |

Plant Date: Average 12/31/2003
Expense Date: 12 Mo. Ending 12/31/2003

Rock Hill Telephone Company
Study No.: 240542 03/BS

Attachment #8 - Form 4

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 | 48,933 | 0 | 7,608 | 2,044,816 | 0 | 0 |
| 2210 | COE - Switching | 0 | 0 | 0 | 6,865 | 2,492,857 | 0 | 0 |
| 2220 | COE - Operator Systems | 0 | 0 | 0 | 362 | 121,774 | 0 | 0 |
| 2230 | COE - Transmission | 0 | 0 | 0 | 5,728 | 2,322,778 | 0 | 0 |
| 2310 | Information Origination / Termination | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2410 | Cable & Wire Facilities | 0 | 0 | 0 | 12,437 | 4,138,688 | 0 | 0 |
| Total | | 0 | 48,933 | 0 | 33,000 | 11,120,913 | 0 | 0 |

Plant Date: Average 12/31/2003
Expense Date: 12 Mo. Ending 12/31/2003

Rock Hill Telephone Company
Study No.: 240542 03/BS

Attachment #8 - Form 5

OPERATOR EXPENSE

| | <u>Amount</u> |
|--------------------|----------------|
| 1 Operator | 595,608 |
| 2 Outside Operator | 0 |
| 3 Total Operator | <u>595,608</u> |

DIRECTORY EXPENSE

| | <u>Amount</u> |
|-------------------|----------------|
| 4 Classified | 254,754 |
| 5 Alpha | 167,284 |
| 6 Foreign | 0 |
| 7 TWX | 0 |
| 8 Total Directory | <u>422,038</u> |

REVENUE ACCOUNTING / OTHER COMMERCIAL

| <u>Category 2 - Revenue Accounting</u> | <u>Amount</u> |
|--|------------------|
| 9 Message Processing | 570,148 |
| 10 OB&C - Expense | 498,091 |
| 11 Future Use | |
| 12 Future Use | |
| 13 Future Use | |
| 14 Carrier Access Billing | 78,617 |
| 15 Subscriber Line Charge | 26,215 |
| 16 Total Category 2 | <u>1,173,071</u> |

Category 3 - Other Commercial

| | |
|-------------------------|---------------|
| 17 Telcom Relay Service | 11,044 |
| 18 Other | 0 |
| 19 Total Category 3 | <u>11,044</u> |

Plant Date: Average 12/31/2003
Expense Date: 12 Mo. Ending 12/31/2003

Rock Hill Telephone Company
Study No.: 240542 03/BS

Attachment #8 - Form 6

LOCAL BUSINESS OFFICE

| Account 6623 - Local Business Office Category 1 | | Total | Interstate | Interstate | Interstate | Interstate | Intrastate | Intrastate | Intrastate | Intrastate | | |
|---|------------------------|-----------|------------|------------|------------|------------|------------|------------|------------|------------|-----|-----------|
| End User Service Order Processing | | Company | InterLATA | InterLATA | IntraLATA | IntraLATA | InterLATA | InterLATA | IntraLATA | IntraLATA | EAS | Local |
| | | Message | P/L | Message | P/L | Message | P/L | Message | P/L | Message | P/L | |
| 1 | Local | 983,960 | | | | | | | | | | 983,960 |
| 2 | Directory | 8,645 | | | | | | | | | | 8,645 |
| 3 | Message Tel | 116,086 | 29,330 | | 0 | | 35,505 | | 51,251 | | | |
| 4 | Private Line | 18,216 | | 7,719 | | 0 | | 926 | | 9,571 | | 0 |
| 5 | Presubscription | 307,507 | 307,507 | | | | | | | | | |
| 6 | Total | 1,434,414 | 336,837 | 7,719 | 0 | 0 | 35,505 | 926 | 51,251 | 9,571 | 0 | 992,605 |
| End User Payment and Collection | | | | | | | | | | | | |
| 7 | Local | 202,731 | | | | | | | | | | 202,731 |
| 8 | Message Tel | 115,715 | 70,833 | | 0 | | 40,812 | | 4,070 | | | |
| 9 | Private Line | 10,766 | | 0 | | 0 | | 0 | | 10,766 | | |
| 10 | Subscriber Line Charge | 29,392 | 29,392 | | | 0 | | | 0 | | | |
| 11 | Total | 358,604 | 100,225 | 0 | 0 | 0 | 40,812 | 0 | 4,070 | 10,766 | 0 | 202,731 |
| End User Billing Inquiry | | | | | | | | | | | | |
| 12 | Local | 26,824 | | | | | | | | | | 26,824 |
| 13 | Message Tel | 22,139 | 9,257 | | 0 | | 7,584 | | 5,298 | | | |
| 14 | Private Line | 2,231 | | 502 | | 0 | | 223 | | 1,506 | | |
| 15 | Subscriber Line Charge | 1,115 | 1,115 | | | 0 | | | 0 | | | |
| 16 | Total | 52,309 | 10,372 | 502 | 0 | 0 | 7,584 | 223 | 5,298 | 1,506 | 0 | 26,824 |
| IXC Service Order Processing | | | | | | | | | | | | |
| 17 | Switched Access | 17,194 | 13,755 | | 0 | | 3,439 | | 0 | | | |
| 18 | Private Line | 113,479 | | 111,760 | | 0 | | 1,719 | | 0 | | |
| 19 | Billing and Collection | 0 | 0 | | 0 | | 0 | | 0 | | | |
| 20 | Total | 130,673 | 13,755 | 111,760 | 0 | 0 | 3,439 | 1,719 | 0 | 0 | 0 | 0 |
| IXC Payment and Collection | | | | | | | | | | | | |
| 21 | Switched Access | 6,051 | 4,476 | | 0 | | 1,575 | | 0 | | | |
| 22 | Private Line | 1,592 | | 1,491 | | 0 | | 101 | | 0 | | |
| 23 | Billing and Collection | 1,108 | 688 | | | | 420 | | 0 | | | |
| 24 | Total | 8,751 | 5,164 | 1,491 | 0 | 0 | 1,995 | 101 | 0 | 0 | 0 | 0 |
| IXC Billing Inquiry | | | | | | | | | | | | |
| 25 | Switched Access | 3,481 | 348 | | 0 | | 3,133 | | 0 | | | |
| 26 | Private Line | 696 | | 696 | | 0 | | 0 | | 0 | | |
| 27 | Billing and Collection | 0 | 0 | | 0 | | 0 | | 0 | | | |
| 28 | Total | 4,177 | 348 | 696 | 0 | 0 | 3,133 | 0 | 0 | 0 | 0 | 0 |
| 29 | Future Use | | | | | | | | | | | |
| 30 | Total Category 1 | 1,988,928 | 466,701 | 122,168 | 0 | 0 | 92,468 | 2,969 | 60,619 | 21,843 | 0 | 1,222,160 |

Plant Date: Average 12/31/2003
Expense Date: 12 Mo. Ending 12/31/2003

Rock Hill Telephone Company
Study No.: 240542 03/BS

Attachment #8 - Form 7

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 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 6 Subscriber Line Charge | 26,215 | 26,215 | | 0 | | 0 | | 0 | | | |
| 7 Telecom. Relay Service (TRS) | 11,044 | 11,044 | | 0 | | 0 | | 0 | | | 0 |
| 8 Account 6720 - Direct Assignments | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 Account 6720 - Direct EAS | 0 | | | | | | | | | 0 | |
| 10 Account 7240 - Direct Ad Valorem Taxes | 12,921 | 12,921 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10b Account 6540 - Direct USF Contribution | 638,672 | 642,265 | | 0 | | (3,593) | | 0 | | | |
| 11 IX Circuit For Other Company | 0 | 0 | 0 | 0 | 0 | | | | | | |

Plant Date: Average 12/31/2003
Expense Date: 12 Mo. Ending 12/31/2003

Rock Hill Telephone Company
Study No.: 240542 03/BS

Attachment #8 - Form 8

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 | 56,632 | 55,781 | 429 | 0 | 38 | 234 | 150 | 851 |
| 2 Circuits | 6,634 | 5,355 | 380 | 0 | 76 | 823 | 0 | 1,279 |
| 3 Circuit Miles | 74,148.66 | 55,799.27 | 5,504.20 | 0.00 | 1,263.47 | 11,581.72 | 0.00 | 18,349.39 |
| 4 Wideband Channels | 100 | 0 | 91 | 0 | 0 | 5 | 4 | 100 |
| 5 STP Circuit Miles | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6 Percent of STP Circuit Miles to Total | 0.000000 | | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |

COMMERCIAL ALLOCATORS

| | Total Company | Interstate InterLATA Message | Interstate InterLATA P/L | Interstate IntraLATA Message | Interstate IntraLATA P/L | Intrastate InterLATA Message | Intrastate InterLATA P/L | Intrastate IntraLATA Message | Intrastate IntraLATA P/L | EAS | Local |
|---------------------------|------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|---------|-----------|
| 7 Billed Messages | 1,616,193 | 844,112 | | 0 | | 719,152 | | 52,929 | | 0 | 0 |
| 8 Other Units | 1,000,000 | 1 | | 0 | | 0 | | 999,999 | | 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 | 2,595,114 | 797,551 | 0 | 0 | 0 | 158,658 | 0 | 32,253 | 0 | 215,888 | 1,390,764 |
| 15 OB&C Expense | 498,091 | 148,554 | | 0 | | 87,384 | | 87,384 | | 0 | 174,769 |

FIXED CHARGES / TAXES

| | Total Company |
|---|------------------|
| 16 Account 7210 - Amort of Inv Tax Credit | 0 |
| 17 Account 7340 - AFUDC | 0 |
| 18 Account 7500 - Fixed Charges | 623,381 |
| 19 Account 7540 - Interest on Customer Deposits | 28,977 |
| 20 FIT Adjustment - Addbacks | 21,362 |
| 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 | 0.305657 |

Plant Date: Average 12/31/2003
Expense Date: 12 Mo. Ending 12/31/2003

Rock Hill Telephone Company
Study No.: 240542 03/BS

Attachment #8 - Form 9

TRAFFIC FACTORS

| | Interstate InterLATA | Interstate IntraLATA | State InterLATA | State IntraLATA | EAS | Local | Total |
|--|-------------------------|-------------------------|--------------------|--------------------|----------|----------|----------|
| 1 Tandem Switching Factor | 0.608621 | 0.000000 | 0.174530 | 0.067374 | 0.149475 | 0.000000 | 1.000000 |
| 2 Weighted Dem | 0.187598 | 0.000000 | 0.042552 | 0.007720 | 0.000000 | 0.762130 | 1.000000 |
| 3 Wideband Exch Line xDSL Circuit Factor | 1.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 1.000000 |
| 4 Exchange Trunk Toll Factor | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| 5 Subscriber Plant Factor | 0.250000 | 0.000000 | 0.092718 | 0.011577 | 0.000000 | 0.645705 | 1.000000 |
| 6 Conversation Minute Factor | 0.697425 | 0.000000 | 0.145702 | 0.036145 | 0.120728 | | 1.000000 |
| 7 Conversation Minute Miles Factor | 0.663664 | 0.000000 | 0.156699 | 0.047946 | 0.131691 | | 1.000000 |
| 8 Host Remote Factor | 0.278707 | 0.000000 | 0.032223 | 0.010463 | 0.000000 | 0.678607 | 1.000000 |
| 9 Subscriber Line Usage Factor | 0.187081 | 0.000000 | 0.042493 | 0.007561 | 0.000000 | 0.762865 | 1.000000 |
| 10 Exchange Trunk Special Factor | 1.000000 | 0.000000 | 0.000000 | 0.000000 | | 0.000000 | 1.000000 |
| 11 Equal Access Factor | 0.814905 | 0.000000 | 0.185095 | 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 12/31/2003
Expense Date: 12 Mo. Ending 12/31/2003

Rock Hill Telephone Company
Study No.: 240542 03/BS

Attachment #8 - Form 10

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 | 754,560 | | | 0 | | 754,560 0 | | 0 |
| 2 Account 2230 - COE Category 4.23 - Msg DSI/VG Multiplexer Re-allocation | 1,399,059 | | | 0 | 0 | 1,399,059 0 | | 0 |
| - Spl DSI/VG Multiplexer Re-allocation | 142,352 | | | 0 | | 142,352 0 | | |
| 3 Account 2410 - C&WF Category 3 - Msg - Spl STP Transmission Re-allocation | 39,094 5,811 | | | 0 | 0 | 39,094 5,811 0 | | 0 |
| 4 Account 6621 - Operator Services | 1 | | | 1 | 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 | 224,839 | | | 194,108 (59,330) | | 30,731 59,330 | | 0 |
| 8 Account 6540 - Direct USF Contribution | 642,265 | 642,265 | | | | | | |

ROCK HILL TELEPHONE COMPANY
SUMMARY OF ANNUAL INTERSTATE ACCESS SERVICE REVENUES
JULY 1, 2004 INTERSTATE TARIFF FILING

| | |
|---|--------------------|
| 1. Switched Access Service Revenue (per Attachment 9, Page 2) | \$2,178,432 |
| 2. Special Access Service Revenue (per Attachment 9, Page 4) | \$2,821,516 |
| 3. Total Annual Interstate Billed Access Service Revenue (Line 1+2) | \$4,999,948 |
| 4. Total Annual Interstate Access Revenue Requirement | \$4,998,123 |
| 5. Variance (Line 4 - Line 3) Note 1 | (\$1,825) |
| | |
| 1. Increase (Decrease) in Switched Access Revenue (per Attachment 9, Page 2) | (\$209,746) |
| 2. Increase (Decrease) in Special Access Revenue (per Attachment 9, Page 4) | (\$57,259) |
| 3. Total Increase (Decrease) in Direct Charges (line 1+ line 2) | (\$267,005) |

Note 1: Due to rounding

**ROCK HILL TELEPHONE COMPANY
SWITCHED ACCESS SERVICE REVENUE
JULY 1, 2004 INTERSTATE TARIFF FILING**

| <u>Element</u> | <u>PROPOSED RATE</u> | <u>PROJECTED YEAR ENDING 6/30/05 DEMAND*</u> | <u>PROJECTED 2004/2005 REVENUES</u> |
|--|--------------------------|--|---|
| Premium Local Switching per Minute | \$0.00580 | 220,860,528 | \$1,280,991 |
| Infor Surcharge (Per 100 Minutes) | \$0.019547 | 220,860,528 | \$43,172 |
| Transport (per Attachment 9, Page 3) | Varies | Varies | \$854,269 |
| Total Switched Access Revenue | | | \$2,178,432 |

IMPACT OF FILING

| <u>Element</u> | <u>PROPOSED RATE</u> | <u>CURRENT RATE</u> | <u>INC/DEC RATES</u> | <u>PROJECTED YEAR ENDING 6/30/05 DEMAND*</u> | <u>PROJECTED REVENUE IMPACT</u> |
|--|--------------------------|-------------------------|----------------------|--|---|
| Local Switching per minute | \$0.00580 | \$0.00650 | (\$0.00070) | 220,860,528 | (\$154,602) |
| Infor Surcharge (Per 100 Minutes) | \$0.019547 | \$0.020000 | (\$0.00045) | 220,860,528 | (\$1,000) |
| Transport (per Attachment 9, Page 3) | Varies | Varies | Varies | Varies | (\$54,144) |
| Total Revenue Impact | | | | | (\$209,746) |

* As Required by F.C.C. Rules and Regulations Part 61.38 (b)(1)(ii)

ROCK HILL TELEPHONE COMPANY
SWITCHED ACCESS SERVICE REVENUE (LOCAL TRANSPORT)
JULY 1, 2004 INTERSTATE TARIFF FILING

| <u>ELEMENT</u> | <u>PROPOSED DEMAND</u> | <u>CURRENT RATE</u> | <u>CURRENT BILLING AMOUNT *</u> | <u>PROPOSED RATE</u> | <u>PROPOSED BILLING AMOUNT</u> | <u>REVENUE DIFFERENTIAL</u> |
|---|----------------------------|-------------------------|---|--------------------------|--|---------------------------------|
| SWITCHED PREMIUM ENTRANCE FACILITES -VG 2W | 0 | \$17.59 | \$0.00 | \$17.24 | \$0.00 | \$0.00 |
| SWITCHED PREMIUM ENTRANCE FACILITES -VG 4W | 708 | \$25.22 | \$17,855.76 | \$24.72 | \$17,501.76 | -\$354.00 |
| SWITCHED PREMIUM ENTRANCE FACILITES -HC DS1 | 1151 | \$86.23 | \$99,250.73 | \$85.47 | \$98,375.97 | -\$874.76 |
| SWITCHED PREMIUM ENTRANCE FACILITES -HC DS3 | 0 | \$827.84 | \$0.00 | \$820.54 | \$0.00 | \$0.00 |
| DIRECT TRUNKED TRANSPORT TERMINATION - VG | 735 | \$11.86 | \$8,717.10 | \$11.62 | \$8,540.70 | -\$176.40 |
| DIRECT TRUNKED TRANSPORT TERMINATION - HC DS1 | 1350 | \$49.42 | \$66,717.00 | \$48.96 | \$66,096.00 | -\$621.00 |
| DIRECT TRUNKED TRANSPORT TERMINATION - HC DS3 | 0 | \$474.43 | \$0.00 | \$470.11 | \$0.00 | \$0.00 |
| DIRECT TRUNKED TRANSPORT FACILITY - VG | 19146 | \$1.20 | \$22,975.20 | \$1.18 | \$22,592.28 | -\$382.92 |
| DIRECT TRUNKED TRANSPORT FACILITY HC DS1 | 10380 | \$9.52 | \$98,817.60 | \$9.39 | \$97,468.20 | -\$1,349.40 |
| DIRECT TRUNKED TRANSPORT FACILITY - HC DS3 | 0 | \$91.35 | \$0.00 | \$90.83 | \$0.00 | \$0.00 |
| TANDEM SWITCHED FACILITY | 1,122,625,000 | \$0.000067 | \$75,215.88 | \$0.000056 | \$62,867.00 | -\$12,348.88 |
| TANDEM SWITCHED TERMINATION | 85,649,660 | \$0.000346 | \$29,634.78 | \$0.000294 | \$25,181.00 | -\$4,453.78 |
| TANDEM SWITCHING | 279,140,489 | \$0.001380 | \$385,213.87 | \$0.001267 | \$353,671.00 | -\$31,542.88 |
| 800 DATA BASE QUERY | 20,395,000 | \$0.005100 | \$104,014.50 | \$0.005000 | \$101,975.00 | -\$2,039.50 |
| TOTAL REVENUE | | | \$908,412.42 | | \$854,268.91 | -\$54,144.00 |

* As Required by F.C.C. Rules and Regulations Part 61.38 (b)(1)(ii)

ROCK HILL TELEPHONE COMPANY
SPECIAL ACCESS SERVICE REVENUE
JULY 1, 2004 INTERSTATE TARIFF FILING

| <u>ELEMENT</u> | <u>PROPOSED DEMAND *</u> | <u>CURRENT RATE</u> | <u>CURRENT BILLING AMOUNT</u> | <u>PROPOSED RATE</u> | <u>PROPOSED BILLING AMOUNT</u> | <u>REVENUE DIFFERENTIAL</u> |
|---|------------------------------|-------------------------|---------------------------------------|--------------------------|--|---------------------------------|
| SPECIAL VOICE CHANNEL TERM 2-WIRE | 96.00 | \$17.59 | \$1,688.64 | \$17.24 | \$1,655.04 | -\$33.60 |
| SPECIAL VOICE CHANNEL TERM.-FOUR WIRE | 555.00 | \$25.22 | \$13,997.10 | \$24.72 | \$13,719.60 | -\$277.50 |
| SPL VOICE CHAN TERM 4W NONRECURRING CHG | 1.00 | \$106.15 | \$106.15 | \$104.04 | \$104.04 | -\$2.11 |
| SPECIAL VOICE CHANNEL MILEAGE FACILITY | 3,947.19 | \$1.20 | \$4,736.63 | \$1.18 | \$4,657.68 | -\$78.94 |
| SPECIAL VOICE CHANNEL MILEAGE TERMINATION | 229.00 | \$11.86 | \$2,715.94 | \$11.62 | \$2,660.98 | -\$54.96 |
| SPECIAL VOICE CONDITIONING C TYPE | 48.00 | \$3.51 | \$168.48 | \$3.44 | \$165.12 | -\$3.36 |
| SPECIAL VOICE CONDITIONING DATA CAPABIL | 36.00 | \$2.40 | \$86.40 | \$2.35 | \$84.60 | -\$1.80 |
| SPECIAL VOICE SIGNALING CAPABILITY | 48.00 | \$6.00 | \$288.00 | \$5.88 | \$282.24 | -\$5.76 |
| SPL DIGITAL DATA CHAN TERM 4.8 KBPS MO. | 12.00 | \$30.67 | \$368.04 | \$30.06 | \$360.72 | -\$7.32 |
| SPL DIGITAL DATA CHAN TERM 9.6 KBPS MO. | 156.00 | \$30.67 | \$4,784.52 | \$30.06 | \$4,689.36 | -\$95.16 |
| SPL DIGITAL DATA CHAN TERM 19.2 KBPS MO. | 12.00 | \$30.67 | \$368.04 | \$30.06 | \$360.72 | -\$7.32 |
| SPL DIGITAL DATA CHAN TERM 56.0 KBPS MO. | 2,662.00 | \$30.67 | \$81,643.54 | \$30.06 | \$80,019.72 | -\$1,623.82 |
| SPL DIG DATA 56.0 KBPS NONRECURRING CHARGE | 11.00 | \$134.71 | \$1,481.81 | \$132.03 | \$1,452.33 | -\$29.48 |
| SPL DIGITAL DATA CHAN TERM 64.0 KBPS MO. | 10.00 | \$30.67 | \$306.70 | \$30.06 | \$300.60 | -\$6.10 |
| SPL DIG DATA 64.0 KBPS NONRECURRING CHARGE | 3.00 | \$134.71 | \$404.13 | \$132.03 | \$396.09 | -\$8.04 |
| SPL DIG DATA CHAN MILE FACILITY 4.8 KBPS MO. | 204.00 | \$1.19 | \$242.76 | \$1.17 | \$238.68 | -\$4.08 |
| SPL DIG DATA CHAN MILE FACILITY 9.6 KBPS MO. | 1,728.94 | \$1.19 | \$2,057.44 | \$1.17 | \$2,022.86 | -\$34.58 |
| SPL DIG DATA CHAN MILE FACILITY 56.0 KBPS MO. | 10,242.64 | \$2.37 | \$24,275.06 | \$2.32 | \$23,762.92 | -\$512.13 |
| SPL DIG DATA CHAN MILE FACILITY 64.0 KBPS MO. | 6,386.71 | \$2.37 | \$15,136.50 | \$2.32 | \$14,817.17 | -\$319.34 |
| SPL DIG DATA CHAN MILEAGE TERM 4.8 KBPS MO. | 12.00 | \$11.87 | \$142.44 | \$11.63 | \$139.56 | -\$2.88 |
| SPL DIG DATA CHAN MILEAGE TERM 9.6 KBPS MO. | 84.00 | \$11.87 | \$997.08 | \$11.63 | \$976.92 | -\$20.16 |
| SPL DIG DATA CHAN MILEAGE TERM 19.2 KBPS MO. | 12.00 | \$11.87 | \$142.44 | \$11.63 | \$139.56 | -\$2.88 |
| SPL DIG DATA CHAN MILEAGE TERM 56.0 KBPS MO. | 574.00 | \$23.74 | \$13,626.76 | \$23.27 | \$13,356.98 | -\$269.78 |
| SPL DIG DATA CHAN MILEAGE TERM 64.0 KBPS MO. | 80.00 | \$23.74 | \$1,899.20 | \$23.27 | \$1,861.60 | -\$37.60 |
| SPL HIGH CAP CHAN TERM 1.544 MBPS MO. | 10,404.00 | \$86.23 | \$897,136.92 | \$85.47 | \$889,229.88 | -\$7,907.04 |
| SPL HIGH CAP 1.544 MBPS NONRECURRING CHARGE | 178.00 | \$141.41 | \$25,170.98 | \$138.60 | \$24,670.80 | -\$500.18 |
| SPL HC CHAN TERM 44.736 MBPS MO. [1 DS3] | 202.00 | \$827.84 | \$167,223.68 | \$820.54 | \$165,749.08 | -\$1,474.60 |
| SPL HC 44.736 MBPS NONRECURRING CHARGE [1 DS3] | 8.00 | \$301.99 | \$2,415.92 | \$295.98 | \$2,367.84 | -\$48.08 |
| SPL HIGH CAP CHAN MILE FACILITY 1.544 MBPS MO. | 53,296.88 | \$9.52 | \$507,386.30 | \$9.39 | \$500,457.70 | -\$6,928.59 |
| SPL HIGH CAP CHAN MILE FACILITY 44.736 MBPS MO. | 2,307.60 | \$91.35 | \$210,799.26 | \$90.83 | \$209,599.31 | -\$1,199.95 |
| SPL HIGH CAP CHAN MILE TERM 1.544 MBPS MO. | 3,898.00 | \$49.42 | \$192,639.16 | \$48.96 | \$190,846.08 | -\$1,793.08 |
| SPL HIGH CAP CHAN MILE TERM 44.736 MBPS MO. | 146.00 | \$474.43 | \$69,266.78 | \$470.11 | \$68,636.06 | -\$630.72 |
| SPL HIGH CAPACITY MULTIPLEXING DS3 TO DS1 | 76.00 | \$282.52 | \$21,471.52 | \$276.90 | \$21,044.40 | -\$427.12 |
| SPL HIGH CAPACITY MULTIPLEXING DS1 TO VOICE | 104.00 | \$84.83 | \$8,822.32 | \$83.14 | \$8,646.56 | -\$175.76 |
| SPL HIGH CAPACITY MULTIPLEXING DS1 TO DSO | 12.00 | \$82.90 | \$994.80 | \$81.25 | \$975.00 | -\$19.80 |
| SPL HIGH CAPACITY DSL ISP PORT CHARGE T3 | 12.00 | \$1,250.00 | \$15,000.00 | \$1,250.00 | \$15,000.00 | \$0.00 |
| SYNCHRONOUS OPTICAL CHANNEL SERV. CHANNEL TER. | 24.00 | \$1,118.90 | \$26,853.60 | \$1,096.65 | \$26,319.60 | -\$534.00 |
| SYNCHRONOUS OPTICAL CHANNEL SERV. CT 20% | 48.00 | \$895.12 | \$42,965.76 | \$877.32 | \$42,111.36 | -\$854.40 |
| FRAME RELAY ACCESS CONN E.U. PORT-CHAN 56KBPS | 24.00 | \$10.90 | \$261.60 | \$10.68 | \$256.32 | -\$5.28 |
| FRAME RELAY ACCESS CONN E.U. PORT-CHAN 128KBPS | 24.00 | \$21.80 | \$523.20 | \$21.37 | \$512.88 | -\$10.32 |
| FRAME RELAY ACCESS CONN ACC. CUST. PORT-1.544 MBF | 24.00 | \$100.79 | \$2,418.96 | \$98.79 | \$2,370.96 | -\$48.00 |
| FRAME RELAY ACCESS PVC'S - 64 KBPS | 12.00 | \$12.00 | \$144.00 | \$11.76 | \$141.12 | -\$2.88 |
| PUBLIC PACKET DATA NETWORK ADSL 384 KBPS | 6,720.00 | \$34.00 | \$228,480.00 | \$34.00 | \$228,480.00 | \$0.00 |
| PUBLIC PACKET DATA NETWORK ADSL 768 KBPS | 1,224.00 | \$64.00 | \$78,336.00 | \$64.00 | \$78,336.00 | \$0.00 |
| PUBLIC PACKET DATA NTWK 10MBPS METS NRC | 5.00 | \$500.00 | \$2,500.00 | \$500.00 | \$2,500.00 | \$0.00 |
| PUBLIC PACKET DATA NTWK 10MBPS METS CDPI BAND A | 24.00 | \$790.00 | \$18,960.00 | \$670.00 | \$16,080.00 | -\$2,880.00 |
| PUBLIC PACKET DATA NTWK 10MBPS METS CDPI BAND B | 24.00 | \$850.00 | \$20,400.00 | \$720.00 | \$17,280.00 | -\$3,120.00 |
| PUBLIC PACKET DATA NTWK 10MBPS METS CDPI BAND C | 72.00 | \$900.00 | \$64,800.00 | \$765.00 | \$55,080.00 | -\$9,720.00 |
| PUBLIC PACKET DATA NTWK 10MBPS METS ISPI BAND A | 24.00 | \$395.00 | \$9,480.00 | \$335.00 | \$8,040.00 | -\$1,440.00 |
| PUBLIC PACKET DATA NTWK 10MBPS METS ISPI BAND B | 36.00 | \$425.00 | \$15,300.00 | \$360.00 | \$12,960.00 | -\$2,340.00 |
| PUBLIC PACKET DATA NTWK 10MBPS METS ISPI BAND C | 36.00 | \$450.00 | \$16,200.00 | \$380.00 | \$13,680.00 | -\$2,520.00 |
| PUBLIC PACKET DATA NTWK 10MBPS METS MPI BAND C | 60.00 | \$255.00 | \$15,300.00 | \$215.00 | \$12,900.00 | -\$2,400.00 |
| PUBLIC PACKET DATA NTWK 100MBPS NRC | 1.00 | \$500.00 | \$500.00 | \$500.00 | \$500.00 | \$0.00 |
| PUBLIC PACKET DATA NTWK 100MBPS METS CDPI BAND A | 12.00 | \$1,260.00 | \$15,120.00 | \$1,070.00 | \$12,840.00 | -\$2,280.00 |
| PUBLIC PACKET DATA NTWK 100MBPS METS ISPI BAND A | 48.00 | \$630.00 | \$30,240.00 | \$535.00 | \$25,680.00 | -\$4,560.00 |

TOTAL REVENUE \$2,878,774.55 \$2,821,516.05 -\$57,258.51

* As required by F.C.C. Rules and Regulations Part 61.38 (b)(1)(ii)