

Plant Date: Average 6/30/2006  
Expense Date: 12 Mo. Ending 6/30/2006

**Bluffton Telephone Company**  
**Study No.: 240512**

Attachment #1 - Form 1

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

|                                    | Source                   | Common Line | Local Switching | Traffic Sensitive<br>Information | Transport | Special Access | Total<br>Access | Total<br>Company |
|------------------------------------|--------------------------|-------------|-----------------|----------------------------------|-----------|----------------|-----------------|------------------|
| 1. Plant in Service                | Part 69, Form 1, Ln 18   | 10,631,355  | 3,401,175       | 0                                | 297,081   | 4,116,487      | 18,446,098      | 52,673,563       |
| 2. Plant Under Construction        | Part 69, Form 1, Ln 20   | 104,856     | 33,546          | 0                                | 2,930     | 40,601         | 181,933         | 519,516          |
| 3. Net Investment                  | Part 69, Form 2, Ln 43   | 7,038,734   | 731,894         | 0                                | 150,611   | 2,203,452      | 10,124,691      | 32,282,563       |
| 4. Rate of Return                  | 11.25 % Authorized       | 0.1125000   | 0.1125000       | 0.1125000                        | 0.1125000 | 0.1125000      |                 |                  |
| 5. Return                          | (Line 3 x 4)             | 791,858     | 82,338          | 0                                | 16,944    | 247,888        | 1,139,028       |                  |
| 6. AFUDC                           | Part 69, Form 10, Ln 192 | 0           | 0               | 0                                | 0         | 0              | 0               | 0                |
| 7. Net Return                      | (Lines 5 - 6)            | 791,858     | 82,338          | 0                                | 16,944    | 247,888        | 1,139,028       |                  |
| 8. Fixed Charges                   | Part 69, Form 10, Ln 199 | 0           | 0               | 0                                | 0         | 0              | 0               | 0                |
| 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 | 0           | 0               | 0                                | 0         | 0              | 0               | 0                |
| 11. Subject to FIT                 | (Lines 5-8-9-10)         | 791,858     | 82,338          | 0                                | 16,944    | 247,888        | 1,139,028       |                  |
| 12. Federal Income Tax @ 51.51515% |                          | 407,927     | 42,417          | 0                                | 8,729     | 127,700        | 586,772         |                  |
| 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)         | 1,199,785   | 124,755         | 0                                | 25,673    | 375,588        | 1,725,800       |                  |
| 15. State Income Tax @ 5.23160%    |                          | 62,768      | 6,527           | 0                                | 1,343     | 19,649         | 90,287          |                  |
| 16. Return + FIT + SIT             | (Lines 5-9+12+15-6)      | 1,262,553   | 131,282         | 0                                | 27,016    | 395,237        | 1,816,087       |                  |
| 17. Expenses and Taxes             | Part 69, Form 10, Ln 208 | 2,440,706   | 911,944         | 3,596                            | 83,592    | 905,231        | 4,345,069       | 14,103,971       |
| 18. Subtotal                       | (Lines 16+17)            | 3,703,259   | 1,043,226       | 3,596                            | 110,608   | 1,300,468      | 6,161,156       |                  |
| 19. Gross Receipts Tax @ 0.00000%  |                          | 0           | 0               | 0                                | 0         | 0              | 0               |                  |
| 20. Subtotal                       | (Line 18+19)             | 3,703,259   | 1,043,226       | 3,596                            | 110,608   | 1,300,468      | 6,161,157       |                  |
| 21. Psc Fee @ 0.00000%             |                          | 0           | 0               | 0                                | 0         | 0              | 0               |                  |
| 22. Total Revenue Requirement      | (Lines 16+17+19+21)      | 3,703,259   | 1,043,226       | 3,596                            | 110,608   | 1,300,468      | 6,161,157       |                  |

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Attachment #1 - Form 2

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

|   | Source               | Common Line | Local Switching | Traffic Sensitive<br>Information | Transport | Special Access | Total<br>Access | Total<br>Company |
|---|----------------------|-------------|-----------------|----------------------------------|-----------|----------------|-----------------|------------------|
| 22. Total Revenue Requirement   | (Lines16+17+19+21)   | 3,703,259   | 1,043,226       | 3,596                            | 110,608   | 1,300,468      | 6,161,157       |                  |
| 23. Revenue attributable to Local Switching Support per NECA Forms                    |                      |             | (539,311)       |                                  |           |                |                 |                  |
| 24. Total Revenue Requirement Subject to MAG Adjustments<br>(Line 22 + Line 23)       |                      | 3,703,259   | 503,915         | 3,596                            | 110,608   | 1,300,468      | 5,621,846       |                  |
| 25. Adjustment for Line Port Re-allocation<br>(Based on FCC Proxy)(Line 24 * Factor)  | Factor: >>> 30.0000% | 151,175     | (151,175)       |                                  |           |                | 0               |                  |
| 26. USAC Charges included in line 22  |                      | (203,975)   |                 |                                  |           |                | (203,975)       |                  |
| 27. TIC Revenues for 12 Months Ending 6/30/01   |                      |             |                 |                                  | (66,145)  |                | (66,145)        |                  |
| 28. Subtotal for Re-Allocation of TIC Revenue (Line24 + 25 + 26 + 27)                 |                      | 3,650,459   | 352,741         | 3,596                            | 44,463    | 1,300,468      | 5,351,726       |                  |
| 29. TIC Revenue Re-Allocation ( Total Allocated on Line 28)                           |                      | 45,118      | 4,360           | 44                               | 550       | 16,073         | 66,145          |                  |
| 30. Total Revised Revenue Requirement With MAG Adjustments<br>(Line 22 + 25 + 27 +29) |                      | 3,899,552   | 896,411         | 3,640                            | 45,013    | 1,316,541      | 6,161,157       |                  |
| 31. Total Annual Expense Adjustment for DME (Line 25 + 27 +29)                        |                      | 196,293     | -----           | (212,366)                        | -----     | 16,073         |                 |                  |
| 32. Total Monthly Expense Adjustment for DME (Line 31 / 12)                           |                      | 16,358      |                 | (17,697)                         |           | 1,339          |                 |                  |

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**Bluffton Telephone Company**  
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Attachment #2 - Form 1

**PART 69**

| Ln | Acct | Description                           | Allocation                 | Total<br>Interstate | Common Line |             | Switched Access |             |           | Special<br>Access | B&C | IX |
|----|------|---------------------------------------|----------------------------|---------------------|-------------|-------------|-----------------|-------------|-----------|-------------------|-----|----|
|    |      |                                       |                            |                     | BFP         | Pay / Other | Local Sw        | Information | Transport |                   |     |    |
| 1  | 2111 | Land                                  | L10                        | 67,649              | 38,989      | 0           | 12,473          | 0           | 1,090     | 15,097            |     | 0  |
| 2  |      | General Support                       | L10                        | 1,474,741           | 849,963     | 0           | 271,919         | 0           | 23,751    | 329,108           |     | 0  |
| 2a |      | General Purpose Computer              | L180a                      | 0                   | 0           | 0           | 0               | 0           | 0         | 0                 | 0   | 0  |
| 3  | 2110 | Land & General Support                | L1-2                       | 1,542,390           | 888,952     | 0           | 284,392         | 0           | 24,841    | 344,205           | 0   | 0  |
| 4  | 2210 | COE - Switching                       | L48                        | 3,116,590           |             |             | 3,116,590       |             | 0         |                   |     | 0  |
| 5  | 2220 | COE - Operator Systems                | L53                        | 0                   |             |             | 0               | 0           | 0         |                   |     | 0  |
| 6  | 2230 | COE - Transmission                    | L63                        | 5,021,680           | 1,898,409   |             | 0               | 0           | 242,471   | 2,880,800         |     | 0  |
| 7  |      | Total COE                             | L4-6                       | 8,138,270           | 1,898,409   |             | 3,116,590       | 0           | 242,471   | 2,880,800         |     | 0  |
| 8  | 2310 | Information Orig/Term                 | L69                        | 0                   | 0           | 0           |                 |             |           | 0                 |     |    |
| 9  | 2410 | Cable & Wire Facilities               | L76                        | 8,764,393           | 7,843,392   |             | 0               | 0           | 29,752    | 891,249           |     | 0  |
| 10 |      | Total COE, IOT & C&WF                 | L7-9                       | 16,902,663          | 9,741,801   | 0           | 3,116,590       | 0           | 272,223   | 3,772,049         |     | 0  |
| 11 |      | COE, IOT & C&WF (excl CL,B&C,IX)      | L10 Less CL,B&C,IX         | 7,160,862           |             |             | 3,116,590       | 0           | 272,223   | 3,772,049         |     |    |
| 12 |      | Total GSF, COE, IOT, C&WF             | L3,10                      | 18,445,053          | 10,630,753  | 0           | 3,400,982       | 0           | 297,064   | 4,116,254         | 0   | 0  |
| 13 |      | GSF, COE, IOT, C&WF (CL, LS, TR only) | L12 Less Inf, Spl, B&C, IX | 14,328,799          | 10,630,753  | 0           | 3,400,982       |             | 297,064   |                   |     |    |
| 14 | 2680 | Capital Leases                        | L83                        | 0                   | 0           | 0           | 0               | 0           | 0         | 0                 | 0   | 0  |
| 15 | 2680 | Leasehold Improvements                | L12                        | 1,045               | 602         | 0           | 193             | 0           | 17        | 233               | 0   | 0  |
| 16 | 2680 | Amortizable Tangibles                 | L14-15                     | 1,045               | 602         | 0           | 193             | 0           | 17        | 233               | 0   | 0  |
| 17 | 2690 | Intangibles                           | L12                        | 0                   | 0           | 0           | 0               | 0           | 0         | 0                 | 0   | 0  |
| 18 | 2001 | Plant In Service                      | L3,10,16,17                | 18,446,098          | 10,631,355  | 0           | 3,401,175       | 0           | 297,081   | 4,116,487         | 0   | 0  |
| 19 | 2002 | Prop Held For Future Use              | L18                        | 0                   | 0           | 0           | 0               | 0           | 0         | 0                 | 0   | 0  |
| 20 | 2003 | Plant Under Construction              | L18                        | 181,933             | 104,856     | 0           | 33,546          | 0           | 2,930     | 40,601            | 0   | 0  |
| 21 | 2005 | Plant Acquisition Adjustment          | L18                        | 0                   | 0           | 0           | 0               | 0           | 0         | 0                 | 0   | 0  |
| 22 | 1220 | Material & Supplies                   | L12                        | 204,291             | 117,743     | 0           | 37,668          | 0           | 3,290     | 45,590            | 0   | 0  |
| 23 | 1402 | Class B RTB Stock                     | L12                        | 183,105             | 105,532     | 0           | 33,762          | 0           | 2,949     | 40,862            | 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  |

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Attachment #2 - 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                           | 199,221    | 114,820     | 0           | 36,733          | 0           | 3,209     | 44,459    | 0   | 0  |
| 29 | 3100 | Depreciation Reserve           | L97                           | 7,155,374  | 2,921,266   | 0           | 2,453,902       | 0           | 127,662   | 1,652,544 | 0   | 0  |
| 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                           | 0          | 0           | 0           | 0               | 0           | 0         | 0         | 0   | 0  |
| 33 | 3400 | Res - Tangible Assets          | L31-32                        | 0          | 0           | 0           | 0               | 0           | 0         | 0         | 0   | 0  |
| 34 | 3500 | Res - Intangible               | L12                           | 0          | 0           | 0           | 0               | 0           | 0         | 0         | 0   | 0  |
| 35 | 3600 | Res - Plant Acquisiton Adj     | L21                           | 104        | 60          | 0           | 19              | 0           | 2         | 23        | 0   | 0  |
| 36 |      | Total Reserves                 | L29,30,33-35                  | 7,155,478  | 2,921,326   | 0           | 2,453,921       | 0           | 127,664   | 1,652,567 | 0   | 0  |
| 37 | 4040 | Customer Deposits              | L12                           | 841        | 484         | 0           | 155             | 0           | 14        | 188       | 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                           | 720,649    | 415,344     | 0           | 132,877         | 0           | 11,606    | 160,822   | 0   | 0  |
| 40 | 4340 | Non-Current Def Oper Taxes     | L111                          | 1,212,989  | 698,418     | 0           | 224,037         | 0           | 19,564    | 270,970   | 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            | 10,124,691 | 7,038,734   | 0           | 731,894         | 0           | 150,611   | 2,203,452 | 0   | 0  |
| 44 |      | Total 2001 Less Associated Res | L18-22, 27 Less 36, 38, 40-42 | 10,463,855 | 7,234,210   | 0           | 794,431         | 0           | 156,073   | 2,279,141 | 0   | 0  |

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**Bluffton Telephone Company**  
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Attachment #2 - Form 3

**PART 69**

| Ln  | Acct | Description                        | Allocation      | Total<br>Interstate | Common Line |             | Switched Access |             | Special<br>Access | B&C       | IX |
|---|------|------------------------------------|-----------------|---------------------|-------------|-------------|-----------------|-------------|-------------------|-----------|----|
|   |      |                                    |                 |                     | BFP         | Pay / Other | Local Sw        | Information |                   |           |    |
| <b><u>Central Office Switching - Acct 2210</u></b>        |      |                                    |                 |                     |             |             |                 |             |                   |           |    |
| 45  | 2210 | Cat 2 - Tandem Switching           | Alloc 1         | 0                   |             |             | 0               |             | 0                 |           | 0  |
| 46  | 2210 | Cat 3 - Local Switching            | Direct          | 3,116,590           |             |             | 3,116,590       |             |                   |           |    |
| 47  | 2210 | Cat 5 - Equal Access               | Direct          | 0                   |             |             | 0               |             |                   |           |    |
| 48  |      | Total 2210                         | L45-47          | 3,116,590           |             |             | 3,116,590       |             | 0                 |           | 0  |
| <b><u>Central Office Operator Systems - Acct 2220</u></b> |      |                                    |                 |                     |             |             |                 |             |                   |           |    |
|   | 2220 | Cat 1 - Operator Systems           |                 |                     |             |             |                 |             |                   |           |    |
| 49  |      | Intercept Boards                   | Direct          | 0                   |             |             | 0               |             |                   |           |    |
| 50  |      | Information Boards                 | Direct          | 0                   |             |             |                 | 0           |                   |           |    |
| 51  |      | Service Observing Boards           | L54             | 0                   |             |             | 0               | 0           | 0                 |           | 0  |
| 52  |      | Other Boards (Loc,Toll, TSPS, etc) | Direct          | 0                   |             |             |                 |             |                   |           | 0  |
| 53  |      | Total 2220                         | L49-52          | 0                   |             |             | 0               | 0           | 0                 |           | 0  |
| 54  |      | Total COE Cats 1-3 (excl Svc Obs)  | L45,46,49,50,52 | 3,116,590           |             |             | 3,116,590       | 0           | 0                 |           | 0  |
| <b><u>Central Office Transmission - Acct 2230</u></b>     |      |                                    |                 |                     |             |             |                 |             |                   |           |    |
| 55  | 2230 | Cat 4.11 - Wdbd Exch Ln xDSL Cir   | Direct          | 2,533,215           |             |             |                 |             | 0                 | 2,533,215 |    |
| 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             | 1,931,120           | 1,898,409   |             |                 |             |                   | 32,711    |    |
| 59  | 2230 | Cat 4.21 - IX Cct - Other Co       | Direct          | 0                   |             |             |                 |             |                   |           | 0  |
| 60  | 2230 | Cat 4.22 - IX Cct - Wdbd           | L73             | 274,578             |             |             |                 |             | 0                 | 274,578   |    |
| 61  | 2230 | Cat 4.23 - IX Cct - Other          | Alloc 2         | 238,876             |             |             | 0               | 0           | 198,580           | 40,296    | 0  |
| 62  | 2230 | Cat 4.3 - Host / Remote            | L75             | 43,891              |             |             |                 |             | 43,891            |           |    |
| 63  |      | Total 2230                         | L55-62          | 5,021,680           | 1,898,409   |             | 0               | 0           | 242,471           | 2,880,800 | 0  |

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**Bluffton Telephone Company**  
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Attachment #2 - Form 4

**PART 69**

| Ln  | Acct | Description                      | Allocation          | Total<br>Interstate | Common Line |             | Switched Access |             |           | Special<br>Access | B&C | IX |
|---|------|----------------------------------|---------------------|---------------------|-------------|-------------|-----------------|-------------|-----------|-------------------|-----|----|
|   |      |                                  |                     |                     | BFP         | Pay / Other | Local Sw        | Information | Transport |                   |     |    |
| <b><u>Information Origination / Termination - Acct 2310</u></b> |      |                                  |                     |                     |             |             |                 |             |           |                   |     |    |
| 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                 |     |    |
| <b><u>Cable and Wire Facilities - Acct 2410</u></b>             |      |                                  |                     |                     |             |             |                 |             |           |                   |     |    |
| 70  | 2410 | Cat 1 - Exch Ln CWF              | Direct              | 7,978,540           |             | 7,843,392   |                 |             |           | 135,148           |     |    |
| 71  | 2410 | Cat 2.2 - Exch Trk CWF - Toll    | Direct              | 0                   |             |             |                 |             | 0         |                   |     |    |
| 72  | 2410 | Cat 2.3 - Exch Trk CWF - Spl     | Direct              | 109,276             |             |             |                 |             |           | 109,276           |     |    |
| 73  | 2410 | Cat 2.4 - Exch Trk CWF - Wb      | Direct              | 644,387             |             |             |                 |             | 0         | 644,387           |     |    |
| 74  | 2410 | Cat 3 - IX C&WF                  | Alloc 3             | 14,452              |             |             | 0               | 0           | 12,014    | 2,438             |     | 0  |
| 75  | 2410 | Cat 4 - Host / Remote C&WF       | Direct              | 17,738              |             |             |                 |             | 17,738    |                   |     |    |
| 76  |      | Total 2410                       | L70-75              | 8,764,393           |             | 7,843,392   | 0               | 0           | 29,752    | 891,249           |     | 0  |

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**Bluffton Telephone Company**  
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Attachment #2 - Form 5

**PART 69**

| Ln   | Acct  | Description                | Allocation | Total<br>Interstate | Common Line |             | Switched Access |             | Special<br>Access | B&C       | IX |
|--|-------|----------------------------|------------|---------------------|-------------|-------------|-----------------|-------------|-------------------|-----------|----|
|  |       |                            |            |                     | BFP         | Pay / Other | Local Sw        | Information |                   |           |    |
| <b><u>Tangible Assets - Capital Leases - Acct 2680</u></b> |       |                            |            |                     |             |             |                 |             |                   |           |    |
| 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  |
| <b><u>Deferred Maint &amp; Retirements Acct 1438</u></b>   |       |                            |            |                     |             |             |                 |             |                   |           |    |
| 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  |
| <b><u>Accumulated Depreciation - Acct 3100</u></b>         |       |                            |            |                     |             |             |                 |             |                   |           |    |
| 91   | 2110  | General Support Facilities | L3         | 801,323             | 461,840     | 0           | 147,751         | 0           | 12,906            | 178,826   | 0  |
| 92   | 2210  | COE - Switching            | L4         | 2,306,151           |             |             | 2,306,151       |             | 0                 |           | 0  |
| 93   | 2220  | COE - Operator Systems     | L5         | 0                   |             |             | 0               | 0           | 0                 |           | 0  |
| 94   | 2230  | COE - Transmission         | L6         | 2,250,268           | 850,697     |             | 0               | 0           | 108,654           | 1,290,917 | 0  |
| 95   | 2310  | Information Orig /Term     | L8         | 0                   | 0           | 0           |                 |             | 0                 |           |    |
| 96   | 2410  | Cable & Wire Facilities    | L9         | 1,797,632           | 1,608,729   |             | 0               | 0           | 6,102             | 182,801   | 0  |
| 97   | Total | 3100                       | L91-96     | 7,155,374           | 2,921,266   | 0           | 2,453,902       | 0           | 127,662           | 1,652,544 | 0  |

Plant Date: Average 6/30/2006  
Expense Date: 12 Mo. Ending 6/30/2006

**Bluffton Telephone Company**  
**Study No.: 240512**

Attachment #2 - Form 6

**PART 69**

| Ln   | Acct | Description                    | Allocation           | Total<br>Interstate | Common Line |             | Switched Access |             | Special<br>Access | B&C     | IX |
|--|------|--------------------------------|----------------------|---------------------|-------------|-------------|-----------------|-------------|-------------------|---------|----|
|  |      |                                |                      |                     | BFP         | Pay / Other | Local Sw        | Information |                   |         |    |
| <b><u>Net Current Deferred Operating Income Taxes - Acct 4100</u></b>    |      |                                |                      |                     |             |             |                 |             |                   |         |    |
| 98   | 2110 | General Support Facilities     | L3                   | 0                   | 0           | 0           | 0               | 0           | 0                 | 0       | 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  |
| 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  |
| <b><u>Net Noncurrent Deferred Operating Income Taxes - Acct 4340</u></b> |      |                                |                      |                     |             |             |                 |             |                   |         |    |
| 105  | 2110 | General Support Facilities     | L3                   | 97,292              | 56,074      | 0           | 17,939          | 0           | 1,567             | 21,712  | 0  |
| 106  | 2210 | COE - Switching                | L4                   | 206,098             |             |             | 206,098         |             | 0                 |         | 0  |
| 107  | 2220 | COE - Operator Systems         | L5                   | 0                   |             |             | 0               | 0           | 0                 |         | 0  |
| 108  | 2230 | COE - Transmission             | L6                   | 332,134             | 125,561     |             | 0               | 0           | 16,037            | 190,536 | 0  |
| 109  | 2310 | Information Orig /Term         | L8                   | 0                   | 0           | 0           |                 |             |                   | 0       |    |
| 110  | 2410 | Cable & Wire Facilities        | L9                   | 577,465             | 516,783     |             | 0               | 0           | 1,960             | 58,722  | 0  |
| 111  |      | Total 4340                     | L105-110             | 1,212,989           | 698,418     | 0           | 224,037         | 0           | 19,564            | 270,970 | 0  |
| <b><u>Plant Specific Expenses</u></b>                                    |      |                                |                      |                     |             |             |                 |             |                   |         |    |
| 112  | 6110 | Network Support                | L12                  | 0                   | 0           | 0           | 0               | 0           | 0                 | 0       | 0  |
| 113  | 6120 | General Support                | L3                   | 309,195             | 178,203     | 0           | 57,011          | 0           | 4,980             | 69,001  | 0  |
| 114  | 6210 | COE - Switching - Equal Access | Direct               | 0                   |             |             | 0               |             |                   |         |    |
| 115  | 6210 | COE - Switching - All Other    | Alloc 6              | 127,340             |             |             | 118,337         |             | 9,003             |         | 0  |
| 116  | 6220 | COE - Operator Systems         | L5                   | 0                   |             |             | 0               | 0           | 0                 |         | 0  |
| 117  | 6230 | COE - Transmission             | L6                   | 62,236              | 23,528      |             | 0               | 0           | 3,005             | 35,703  | 0  |
| 118  |      | Total COE                      | L114-117             | 189,576             | 23,528      |             | 118,337         | 0           | 12,008            | 35,703  | 0  |
| 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                  | 275,464             | 246,517     |             | 0               | 0           | 935               | 28,012  | 0  |
| 123  |      | Total Plant Specific           | L112,113,118,121-122 | 774,235             | 448,248     | 0           | 175,348         | 0           | 17,923            | 132,716 | 0  |



Plant Date: Average 6/30/2006  
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**Bluffton Telephone Company**  
**Study No.: 240512**

Attachment #2 - Form 7

**PART 69**

| Ln                                  | Acct | Description                    | Allocation         | Total<br>Interstate | Common Line |             | Switched Access |             | Special   | B&C     | IX |
|-------------------------------------|------|--------------------------------|--------------------|---------------------|-------------|-------------|-----------------|-------------|-----------|---------|----|
|                                     |      |                                |                    |                     | BFP         | Pay / Other | Local Sw        | Information | Transport |         |    |
| <u>Plant Non-Specific Expenses</u>  |      |                                |                    |                     |             |             |                 |             |           |         |    |
| 124                                 | 6510 | Other Prop Plant & Equip       | L10                | 34,260              | 19,745      | 0           | 6,317           | 0           | 552       | 7,646   | 0  |
| 125                                 | 6530 | Network Operations             | L10                | 430,494             | 248,115     | 0           | 79,376          | 0           | 6,933     | 96,070  | 0  |
| 126                                 | 6540 | Access                         | Direct             | 0                   |             |             |                 |             |           |         | 0  |
| 126a                                | 6540 | Universal Service Assignment   | Direct             | 203,975             | 203,975     |             |                 |             |           |         |    |
|                                     | 6561 | <u>Depreciation</u>            |                    |                     |             |             |                 |             |           |         |    |
| 127                                 |      | Dep - Support Assets           | L3                 | 69,729              | 40,188      | 0           | 12,857          | 0           | 1,123     | 15,561  | 0  |
| 128                                 |      | Dep - COE Switching            | L4                 | 254,194             |             |             | 254,194         |             | 0         |         | 0  |
| 129                                 |      | Dep - COE Operator             | L5                 | 0                   |             |             | 0               | 0           | 0         |         | 0  |
| 130                                 |      | Dep - COE Transmission         | L6                 | 427,571             | 161,640     |             | 0               | 0           | 20,645    | 245,286 | 0  |
| 131                                 |      | Dep - IOT                      | L8                 | 0                   | 0           | 0           |                 |             | 0         |         |    |
| 132                                 |      | Dep - Cable & Wire Facilities  | L9                 | 353,307             | 316,180     |             | 0               | 0           | 1,199     | 35,928  | 0  |
| 133                                 |      | Total 6561                     | L127-132           | 1,104,801           | 518,008     | 0           | 267,051         | 0           | 22,967    | 296,775 | 0  |
| 134                                 | 6562 | Dep - Prop Held for Future Use | L19                | 0                   | 0           | 0           | 0               | 0           | 0         | 0       | 0  |
| 135                                 | 6563 | Amort - Tangible Assets        | L16                | 41                  | 23          | 0           | 8               | 0           | 1         | 9       | 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 | 1,773,571           | 989,866     | 0           | 352,752         | 0           | 30,453    | 400,500 | 0  |
| <u>Customer Operations Expenses</u> |      |                                |                    |                     |             |             |                 |             |           |         |    |
| 139                                 | 6610 | <u>Marketing</u>               | L12                | 6,093               | 3,512       | 0           | 1,123           | 0           | 98        | 1,360   | 0  |
| 140                                 | 6621 | <u>Operator</u>                | Alloc 4            | 0                   |             |             | 0               | 0           |           |         | 0  |
| 141                                 |      | Outside Operator Services      | Alloc 5            | 0                   |             |             | 0               | 0           |           |         | 0  |
|                                     | 6622 | <u>Directory</u>               |                    |                     |             |             |                 |             |           |         |    |
| 142                                 |      | Published Directory Expense    | Direct             | 2,145               |             |             |                 | 2,145       |           |         |    |

Plant Date: Average 6/30/2006  
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**Bluffton Telephone Company**  
**Study No.: 240512**

Attachment #2 - Form 8

**PART 69**

| Ln                                | Acct | Description          | Allocation               | Total<br>Interstate | Common Line |             | Switched Access |             | Special<br>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                      | 85,336              | 63,312      | 0           | 20,255          |             | 1,769             |     |         |
| 144                               |      | Message Tel          | Direct                   | 62,003              |             |             |                 |             |                   |     | 62,003  |
| 145                               |      | Private Line         | Direct                   | 11,774              |             |             |                 |             |                   |     | 11,774  |
| 146                               |      | Total                | L143-145                 | 159,113             | 63,312      | 0           | 20,255          |             | 1,769             |     | 73,777  |
| End User Payment and Collection   |      |                      |                          |                     |             |             |                 |             |                   |     |         |
| 147                               |      | Message Tel          | Direct                   | 89,844              |             |             |                 |             |                   |     | 89,844  |
| 148                               |      | Private Line         | Direct                   | 202                 |             |             |                 |             |                   |     | 202     |
| 149                               |      | EUCL                 | Direct                   | 23,275              | 23,275      |             |                 |             |                   |     |         |
| 150                               |      | Total                | L147-149                 | 113,321             | 23,275      |             |                 |             |                   |     | 90,046  |
| End User Billing Inquiry          |      |                      |                          |                     |             |             |                 |             |                   |     |         |
| 151                               |      | Message Tel          | Direct                   | 0                   |             |             |                 |             |                   |     | 0       |
| 152                               |      | Private Line         | Direct                   | 7,282               |             |             |                 |             |                   |     | 7,282   |
| 153                               |      | EUCL                 | Direct                   | 41,974              | 41,974      |             |                 |             |                   |     |         |
| 154                               |      | Total                | L151-153                 | 49,256              | 41,974      |             |                 |             |                   |     | 7,282   |
| IXC Service Order Processing      |      |                      |                          |                     |             |             |                 |             |                   |     |         |
| 155                               |      | Message Tel          | L13                      | 0                   | 0           | 0           | 0               |             | 0                 |     |         |
| 156                               |      | Private Line         | Direct                   | 0                   |             |             |                 |             |                   | 0   |         |
| 157                               |      | Billing & Collection | Direct                   | 0                   |             |             |                 |             |                   |     | 0       |
| 158                               |      | Total                | L155-157                 | 0                   | 0           | 0           | 0               |             | 0                 | 0   | 0       |
| IXC Payment and Collection        |      |                      |                          |                     |             |             |                 |             |                   |     |         |
| 159                               |      | Message Tel          | L13                      | 0                   | 0           | 0           | 0               |             | 0                 |     |         |
| 160                               |      | Private Line         | Direct                   | 0                   |             |             |                 |             |                   | 0   |         |
| 161                               |      | Billing & Collection | Direct                   | 0                   |             |             |                 |             |                   |     | 0       |
| 162                               |      | Total                | L159-161                 | 0                   | 0           | 0           | 0               |             | 0                 | 0   | 0       |
| IXC Billing Inquiry               |      |                      |                          |                     |             |             |                 |             |                   |     |         |
| 163                               |      | Message Tel          | L13                      | 0                   | 0           | 0           | 0               |             | 0                 |     |         |
| 164                               |      | Private Line         | Direct                   | 0                   |             |             |                 |             |                   | 0   |         |
| 165                               |      | Billing & Collection | Direct                   | 0                   |             |             |                 |             |                   |     | 0       |
| 166                               |      | Total                | L163-165                 | 0                   | 0           | 0           | 0               |             | 0                 | 0   | 0       |
| 167                               |      | Future Use           |                          |                     |             |             |                 |             |                   |     |         |
| 168                               |      | Total Category 1     | L146,150,154,158,162,166 | 321,690             | 128,561     | 0           | 20,255          |             | 1,769             | 0   | 171,105 |

Plant Date: Average 6/30/2006  
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**Bluffton Telephone Company**  
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Attachment #2 - Form 9

**PART 69**

| Ln                                   | Acct | Description                         | Allocation                                  | Total<br>Interstate | Common Line |             | Switched Access |             | Special<br>Access | B&C     | IX          |
|--------------------------------------|------|-------------------------------------|---|---------------------|-------------|-------------|-----------------|-------------|-------------------|---------|-------------|
|                                      |      |                                     |   |                     | BFP         | Pay / Other | Local Sw        | Information | Transport         |         |             |
| <u>Cat 2 - Revenue Accounting</u>    |      |                                     |   |                     |             |             |                 |             |                   |         |             |
| 169                                  |      | Message Processing                  | Direct                                      | 369,576             |             |             |                 |             |                   |         | 369,576     |
| 170                                  |      | OB&C - Expense                      | Direct                                      | 94,038              |             |             |                 |             |                   |         | 94,038      |
| 171                                  |      | Future Use                          |   |                     |             |             |                 |             |                   |         |             |
| 172                                  |      | Future Use                          |   |                     |             |             |                 |             |                   |         |             |
| 172                                  |      | Carrier Access Billing              | L11   | 176,183             |             |             | 76,679          | 0           | 6,698             | 92,806  |             |
| 174                                  |      | Subscriber Line Charge              | Direct                                      | 16,595              | 16,595      |             |                 |             |                   |         |             |
| 175                                  |      | Total Category 2                    | L169-174                                    | 656,392             | 16,595      |             | 76,679          | 0           | 6,698             | 92,806  | 463,614     |
| 176                                  |      | Subtotal Customer Services          | L140-142,168,175                            | 980,227             | 145,156     | 0           | 96,934          | 2,145       | 8,467             | 92,806  | 634,719 0   |
| <u>Category 3 - Other Commercial</u> |      |                                     |   |                     |             |             |                 |             |                   |         |             |
| 177                                  |      | Total Category 3                    | L176  | 17,425              | 2,580       | 0           | 1,723           | 38          | 151               | 1,650   | 11,283 0    |
| 178                                  |      | Total Customer Services             | L176-177                                    | 997,652             | 147,736     | 0           | 98,657          | 2,183       | 8,618             | 94,456  | 646,002 0   |
| 179                                  |      | Total Customer Operations           | L139,178                                    | 1,003,745           | 151,248     | 0           | 99,780          | 2,183       | 8,716             | 95,816  | 646,002 0   |
| 180                                  |      | Total Big Three Expenses            | L123-126,179 (less L114)                    | 2,446,709           | 1,071,331   | 0           | 360,821         | 2,183       | 34,124            | 332,248 | 646,002 0   |
| 180a                                 |      | Total Big Three Expenses - Modified | L180 Less 112, 113, 139, 143, 155, 159, 163 | 2,028,660           | 823,724     | 0           | 280,709         | 2,145       | 27,126            | 260,237 | 634,719 0   |
| <u>Corporate Operations Expenses</u> |      |                                     |   |                     |             |             |                 |             |                   |         |             |
| 181                                  | 6710 | Executive & Planning                | L180  | 108,832             | 47,653      | 0           | 16,050          | 97          | 1,518             | 14,779  | 28,735 0    |
| 182                                  | 6720 | General & Administrative            | L180  | 1,474,731           | 645,735     | 0           | 217,481         | 1,316       | 20,568            | 200,259 | 389,372 0   |
| 183                                  |      | Total Corporate Operations          | L181-182                                    | 1,583,563           | 693,388     | 0           | 233,531         | 1,413       | 22,086            | 215,038 | 418,107 0   |
| 184                                  |      | Total Operating Expenses            | L123,138,179,183                            | 5,135,114           | 2,282,750   | 0           | 861,411         | 3,596       | 79,178            | 844,070 | 1,064,109 0 |
| <u>Operating Taxes</u>               |      |                                     |   |                     |             |             |                 |             |                   |         |             |
| 185                                  |      | Future Use                          |   |                     |             |             |                 |             |                   |         |             |
| 186                                  | 7240 | Ad Valorem Taxes                    | L12   | 273,988             | 157,912     | 0           | 50,519          | 0           | 4,413             | 61,144  | 0 0         |
| 187                                  | 7370 | Special Charges                     | L12   | 76                  | 44          | 0           | 14              | 0           | 1                 | 17      | 0 0         |
| 188                                  |      | Total Operating Exp & Taxes         | L184-186                                    | 5,409,178           | 2,440,706   | 0           | 911,944         | 3,596       | 83,592            | 905,231 | 1,064,109 0 |

Plant Date: Average 6/30/2006  
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**Bluffton Telephone Company**  
**Study No.: 240512**

Attachment #2 - Form 10

**PART 69**

| Ln                                | Acct | Description                  | Allocation        | Total<br>Interstate | Common Line |             | Switched Access |             | Special   | B&C     | IX        |
|-----------------------------------|------|------------------------------|-------------------|---------------------|-------------|-------------|-----------------|-------------|-----------|---------|-----------|
|                                   |      |                              |                   |                     | BFP         | Pay / Other | Local Sw        | Information | Transport |         |           |
| <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               | 0                   | 0           | 0           | 0               | 0           | 0         | 0       | 0         |
| 194                               |      | FIT Adjustments - Deductions | L12               | 0                   | 0           | 0           | 0               | 0           | 0         | 0       | 0         |
| 195                               |      | Total FIT Adjustments        | L193-194          | 0                   | 0           | 0           | 0               | 0           | 0         | 0       | 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               | 0                   | 0           | 0           | 0               | 0           | 0         | 0       | 0         |
| 200                               | 7540 | Interest On Customer Dep     | L12               | 0                   | 0           | 0           | 0               | 0           | 0         | 0       | 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         |
| 205                               | 2310 | Information Orig /Term       | L8                | 0                   | 0           | 0           |                 |             | 0         |         |           |
| 206                               | 2410 | Cable & Wire Facilities      | L9                | 0                   | 0           |             | 0               |             | 0         |         | 0         |
| 207                               |      | Total 5240                   | L201-206          | 0                   | 0           | 0           | 0               | 0           | 0         | 0       | 0         |
| 208                               |      | Total Operating Exp & Taxes  | L188+200 Less 207 | 5,409,178           | 2,440,706   | 0           | 911,944         | 3,596       | 83,592    | 905,231 | 1,064,109 |

Plant Date: Average 6/30/2006  
Expense Date: 12 Mo. Ending 6/30/2006

**Bluffton Telephone Company**  
**Study No.: 240512**

Attachment #3 - Form 1

**PART 36**

| Ln | Acct | Description                  | Allocation     | Total<br>Company | Interstate<br>InterLATA<br>Message | Interstate<br>InterLATA<br>P/L | Interstate<br>IntraLATA<br>Message | Interstate<br>IntraLATA<br>P/L | Intrastate<br>InterLATA<br>Message | Intrastate<br>InterLATA<br>P/L | Intrastate<br>IntraLATA<br>Message | Intrastate<br>IntraLATA<br>P/L | EAS    | Local      |
|----|------|------------------------------|----------------|------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|--------|------------|
| 1  | 2111 | Land                         | L10            | 193,172          | 52,552                             | 15,097                         | 0                                  | 0                              | 26,998                             | 65                             | 796                                | 277                            | 38     | 97,349     |
| 2  |      | General Support              | L10            | 4,211,180        | 1,145,633                          | 329,108                        | 0                                  | 0                              | 588,560                            | 1,422                          | 17,350                             | 6,029                          | 837    | 2,122,241  |
| 2a |      | General Purpose Computer     | L10            | 0                | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0      | 0          |
| 3  | 2110 | Land & General Support       | L1-2           | 4,404,352        | 1,198,185                          | 344,205                        | 0                                  | 0                              | 615,558                            | 1,487                          | 18,146                             | 6,306                          | 875    | 2,219,590  |
| 4  | 2210 | COE - Switching              | L45            | 4,880,699        | 3,116,590                          |                                | 0                                  |                                | 163,235                            |                                | 4,812                              |                                | 0      | 1,596,062  |
| 5  | 2220 | COE - Operator Systems       | L50            | 0                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0      | 0          |
| 6  | 2230 | COE - Transmission           | L60            | 10,935,231       | 2,140,880                          | 2,880,800                      | 0                                  | 0                              | 1,326,505                          | 4,482                          | 39,103                             | 24,429                         | 9,049  | 4,509,983  |
| 7  |      | Total COE                    | L4-6           | 15,815,930       | 5,257,470                          | 2,880,800                      | 0                                  | 0                              | 1,489,740                          | 4,482                          | 43,915                             | 24,429                         | 9,049  | 6,106,045  |
| 8  | 2310 | Information Orig /Term       | L66            | 0                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0      | 0          |
| 9  | 2410 | Cable & Wire Facilities      | L74            | 32,450,295       | 7,873,144                          | 891,249                        | 0                                  | 0                              | 5,256,015                          | 11,814                         | 154,937                            | 44,672                         | 547    | 18,217,917 |
| 10 |      | Total COE, IOT & C&WF        | L7-9           | 48,266,225       | 13,130,614                         | 3,772,049                      | 0                                  | 0                              | 6,745,755                          | 16,296                         | 198,852                            | 69,101                         | 9,596  | 24,323,962 |
| 11 | 2680 | Capital Leases               | L81            | 0                | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0      | 0          |
| 12 | 2680 | Leasehold Improvements       | L88            | 2,986            | 812                                | 233                            | 0                                  | 0                              | 417                                | 1                              | 12                                 | 4                              | 1      | 1,506      |
| 13 | 2680 | Amortizable Tangibles        | L11-12         | 2,986            | 812                                | 233                            | 0                                  | 0                              | 417                                | 1                              | 12                                 | 4                              | 1      | 1,506      |
| 14 | 2690 | Intangibles                  | L40            | 0                | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0      | 0          |
| 15 | 2001 | Plant In Service             | L3, 10, 13, 14 | 52,673,563       | 14,329,611                         | 4,116,487                      | 0                                  | 0                              | 7,361,730                          | 17,784                         | 217,010                            | 75,411                         | 10,472 | 26,545,058 |
| 16 | 2002 | Prop Held For Future Use     | L15            | 0                | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0      | 0          |
| 17 | 2003 | Plant Under Construction     | L15            | 519,516          | 141,332                            | 40,601                         | 0                                  | 0                              | 72,608                             | 175                            | 2,140                              | 744                            | 103    | 261,813    |
| 18 | 2005 | Plant Acquisition Adjustment | L15            | 0                | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0      | 0          |
| 19 | 1220 | Material & Supplies          | L9             | 756,392          | 183,517                            | 20,774                         | 0                                  | 0                              | 122,514                            | 275                            | 3,611                              | 1,041                          | 13     | 424,647    |
| 20 | 1402 | Class B RTB Stock            | L15            | 522,864          | 142,243                            | 40,862                         | 0                                  | 0                              | 73,076                             | 177                            | 2,154                              | 749                            | 104    | 263,499    |
| 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           | 521,500          | 174,982                            | 24,239                         | 0                                  | 0                              | 81,834                             | 150                            | 30,665                             | 541                            | 299    | 208,790    |

Plant Date: Average 6/30/2006  
Expense Date: 12 Mo. Ending 6/30/2006

Bluffton Telephone Company  
Study No.: 240512

Attachment #3 - Form 2

**PART 36**

| Ln | Acct | Description                    | Allocation                     | Total<br>Company | Interstate<br>InterLATA<br>Message | Interstate<br>InterLATA<br>P/L | Interstate<br>IntraLATA<br>Message | Interstate<br>IntraLATA<br>P/L | Intrastate<br>InterLATA<br>Message | Intrastate<br>InterLATA<br>P/L | Intrastate<br>IntraLATA<br>Message | Intrastate<br>IntraLATA<br>P/L | EAS    | Local      |
|----|------|--------------------------------|--------------------------------|------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|--------|------------|
| 26 | 3100 | Depreciation Reserve           | L102                           | 17,455,676       | 5,502,830                          | 1,652,544                      | 0                                  | 0                              | 2,113,052                          | 5,204                          | 62,289                             | 23,386                         | 4,622  | 8,091,749  |
| 27 | 3200 | Res - Prop Held for Future Use | L16                            | 0                | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0      | 0          |
| 28 | 3400 | Res - Capital leases           | L13                            | 0                | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0      | 0          |
| 29 | 3400 | Res - Leasehold Improvments    | L13                            | 0                | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0      | 0          |
| 30 | 3500 | Res - Intangible               | L14                            | 0                | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0      | 0          |
| 31 | 3600 | Res - Plant Acquisiton Adj     | L15                            | 297              | 81                                 | 23                             | 0                                  | 0                              | 42                                 | 0                              | 1                                  | 0                              | 0      | 150        |
| 32 |      | Total Reserves                 | L 26-31                        | 17,455,973       | 5,502,911                          | 1,652,567                      | 0                                  | 0                              | 2,113,094                          | 5,204                          | 62,290                             | 23,386                         | 4,622  | 8,091,899  |
| 33 | 4040 | Customer Deposits              | L15                            | 2,402            | 653                                | 188                            | 0                                  | 0                              | 336                                | 1                              | 10                                 | 3                              | 0      | 1,211      |
| 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                           | 1,790,990        | 640,799                            | 79,850                         | 0                                  | 0                              | 248,177                            | 548                            | 68,912                             | 1,895                          | 1,265  | 749,544    |
| 36 | 4340 | Non-Current Def Oper Taxes     | L116                           | 3,461,907        | 942,019                            | 270,970                        | 0                                  | 0                              | 483,664                            | 1,168                          | 14,257                             | 4,957                          | 689    | 1,744,183  |
| 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             | 32,282,563       | 7,885,303                          | 2,239,388                      | 0                                  | 0                              | 4,866,491                          | 11,640                         | 110,111                            | 48,245                         | 4,415  | 17,116,970 |
| 40 |      | Total 2001 Less 2690           | L 3, 10, 13                    | 52,673,563       | 14,329,611                         | 4,116,487                      | 0                                  | 0                              | 7,361,730                          | 17,784                         | 217,010                            | 75,411                         | 10,472 | 26,545,058 |
| 41 |      | Total 2001 Less Associated Res | L15-19,24 Less L32,34<br>36-38 | 33,031,591       | 8,209,530                          | 2,254,325                      | 0                                  | 0                              | 4,960,094                          | 11,862                         | 146,214                            | 48,853                         | 5,277  | 17,395,436 |

Plant Date: Average 6/30/2006  
Expense Date: 12 Mo. Ending 6/30/2006

**Bluffton Telephone Company**  
**Study No.: 240512**

Attachment #3 - Form 3

**PART 36**

| Ln  | Acct | Description                  | Allocation | Total<br>Company | Interstate<br>InterLATA<br>Message | Interstate<br>InterLATA<br>P/L | Interstate<br>IntraLATA<br>Message | Interstate<br>IntraLATA<br>P/L | Intrastate<br>InterLATA<br>Message | Intrastate<br>InterLATA<br>P/L | Intrastate<br>IntraLATA<br>Message | Intrastate<br>IntraLATA<br>P/L | EAS   | Local     |
|---|------|------------------------------|------------|------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|-------|-----------|
| <b><u>Central Office Switching - Acct 2210</u></b>        |      |                              |            |                  |                                    |                                |                                    |                                |                                    |                                |                                    |                                |       |           |
| 42  | 2210 | Cat 2 - Tandem Switching     | Alloc 2    | 0                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0     | 0         |
| 43  | 2210 | Cat 3 - Local Switching      | Alloc 3    | 4,880,699        | 3,116,590                          |                                | 0                                  |                                | 163,235                            |                                | 4,812                              |                                | 0     | 1,596,062 |
| 44  | 2210 | Cat 5 - Equal Access         | Alloc 13   | 0                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0                                  |                                |       | 0         |
| 45  |      | Total 2210                   | L42-44     | 4,880,699        | 3,116,590                          |                                | 0                                  |                                | 163,235                            |                                | 4,812                              |                                | 0     | 1,596,062 |
| <b><u>Central Office Operator Systems - Acct 2220</u></b> |      |                              |            |                  |                                    |                                |                                    |                                |                                    |                                |                                    |                                |       |           |
| 2220  |      | Cat 1 - Operator Systems     |            |                  |                                    |                                |                                    |                                |                                    |                                |                                    |                                |       |           |
| 46  |      | Intercept Boards             | Alloc 24   | 0                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0     | 0         |
| 47  |      | Information Boards           | Alloc 47   | 0                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0     | 0         |
| 48  |      | Service Observing Boards     | Alloc 67   | 0                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0     | 0         |
| 49  |      | Other Boards                 | Alloc 1    | 0                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0     | 0         |
| 50  |      | Total 2220                   | L46-49     | 0                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0     | 0         |
| <b><u>Central Office Transmission - Acct 2230</u></b>     |      |                              |            |                  |                                    |                                |                                    |                                |                                    |                                |                                    |                                |       |           |
| 51  | 2230 | Cat 4.11 - Wdbd Exch Ln xDSL | Alloc 4    | 2,533,215        |                                    | 2,533,215                      |                                    | 0                              |                                    | 0                              |                                    | 0                              | 0     | 0         |
| 52  | 2230 | Cat 4.121 - Exch Trunk EAS   | Alloc 5    | 0                |                                    |                                |                                    |                                |                                    |                                |                                    |                                | 0     | 0         |
| 53  | 2230 | Cat 4.122 - Exch Trunk Toll  | Alloc 6    | 0                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0     | 0         |
| 54  | 2230 | Cat 4.123 - Exch Trunk Spl   | Alloc 7    | 0                |                                    | 0                              |                                    | 0                              |                                    | 0                              |                                    | 0                              |       | 0         |
| 55  | 2230 | Cat 4.13 - Exch Ln Circuit   | Alloc 8    | 7,649,044        | 1,898,409                          | 32,711                         | 0                                  | 0                              | 1,270,499                          | 1,335                          | 37,452                             | 7,677                          | 0     | 4,400,961 |
| 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   | 282,472          | 0                                  | 274,578                        | 0                                  | 0                              | 0                                  | 2,672                          | 0                                  | 5,222                          | 0     | 0         |
| 58  | 2230 | Cat 4.23 - IX Cct - Other    | Alloc 11   | 333,300          | 198,580                            | 40,296                         | 0                                  | 0                              | 45,868                             | 475                            | 1,352                              | 11,530                         | 9,049 | 26,150    |
| 59  | 2230 | Cat 4.3 - Host Remote        | Alloc 12   | 137,200          | 43,891                             |                                | 0                                  |                                | 10,138                             |                                | 299                                |                                | 0     | 82,872    |
| 60  |      | Total 2230                   | L51-59     | 10,935,231       | 2,140,880                          | 2,880,800                      | 0                                  | 0                              | 1,326,505                          | 4,482                          | 39,103                             | 24,429                         | 9,049 | 4,509,983 |

Plant Date: Average 6/30/2006  
Expense Date: 12 Mo. Ending 6/30/2006

**Bluffton Telephone Company**  
**Study No.: 240512**

Attachment #3 - Form 4

**PART 36**

| Ln  | Acct | Description                      | Allocation | Total<br>Company | Interstate<br>InterLATA<br>Message | Interstate<br>InterLATA<br>P/L | Interstate<br>IntraLATA<br>Message | Interstate<br>IntraLATA<br>P/L | Intrastate<br>InterLATA<br>Message | Intrastate<br>InterLATA<br>P/L | Intrastate<br>IntraLATA<br>Message | Intrastate<br>IntraLATA<br>P/L | EAS | Local |
|---|------|----------------------------------|------------|------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|-----|-------|
| <b><u>Information Origination / Termination - Acct 2310</u></b> |      |                                  |            |                  |                                    |                                |                                    |                                |                                    |                                |                                    |                                |     |       |
| 61  | 2351 | Cat 1 - Pub Tel ( Less Coinless) | Alloc 14   | 0                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0   | 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     |

**Cable and Wire Facilities - Acct 2410**

|    |      |                               |          |            |           |         |   |   |           |        |         |        |     |            |
|----|------|-------------------------------|----------|------------|-----------|---------|---|---|-----------|--------|---------|--------|-----|------------|
| 67 | 2410 | Cat 1 - Exch Ln CWF           | Alloc 17 | 31,602,493 | 7,843,392 | 135,148 | 0 | 0 | 5,249,143 | 5,516  | 154,734 | 31,718 | 0   | 18,182,842 |
| 68 | 2410 | Cat 2.1 - Exch Trk CWF - EAS  | Alloc 5  | 0          |           |         |   |   |           |        |         |        | 0   | 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  | 109,276    |           | 109,276 |   | 0 |           | 0      |         | 0      |     | 0          |
| 71 | 2410 | Cat 2.4 - Exch Trk CWF - Wb   | Alloc 10 | 662,913    | 0         | 644,387 | 0 | 0 | 6,271     | 0      | 12,255  |        | 0   | 0          |
| 72 | 2410 | Cat 3 - IX C&WF               | Alloc 18 | 20,164     | 12,014    | 2,438   | 0 | 0 | 2,775     | 27     | 82      | 699    | 547 | 1,582      |
| 73 | 2410 | Cat 4 - Host / Remote C&WF    | Alloc 12 | 55,449     | 17,738    |         | 0 |   | 4,097     |        | 121     |        | 0   | 33,493     |
| 74 |      | Total 2410                    | L67-73   | 32,450,295 | 7,873,144 | 891,249 | 0 | 0 | 5,256,015 | 11,814 | 154,937 | 44,672 | 547 | 18,217,917 |



Plant Date: Average 6/30/2006  
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**Bluffton Telephone Company**  
**Study No.: 240512**

Attachment #3 - Form 5

**PART 36**

| Ln   | Acct       | Description                | Allocation | Total<br>Company | Interstate<br>InterLATA<br>Message | Interstate<br>InterLATA<br>P/L | Interstate<br>IntraLATA<br>Message | Interstate<br>IntraLATA<br>P/L | Intrastate<br>InterLATA<br>Message | Intrastate<br>InterLATA<br>P/L | Intrastate<br>IntraLATA<br>Message | Intrastate<br>IntraLATA<br>P/L | EAS | Local |
|--|------------|----------------------------|------------|------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|-----|-------|
| <b><u>Tangible Assets - Capital Leases - Acct 2680</u></b>         |            |                            |            |                  |                                    |                                |                                    |                                |                                    |                                |                                    |                                |     |       |
| 75   | 2110       | General Support Facilities | L3         | 0                | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0   | 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     |
| <b><u>Tangible Assets - Leasehold Improvements - Acct 2680</u></b> |            |                            |            |                  |                                    |                                |                                    |                                |                                    |                                |                                    |                                |     |       |
| 82   | 2110       | General Support Facilities | L3         | 2,986            | 812                                | 233                            | 0                                  | 0                              | 417                                | 1                              | 12                                 | 4                              | 1   | 1,506 |
| 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     | 2,986            | 812                                | 233                            | 0                                  | 0                              | 417                                | 1                              | 12                                 | 4                              | 1   | 1,506 |
| <b><u>Deferred Maint &amp; Retirements Acct 1438</u></b>           |            |                            |            |                  |                                    |                                |                                    |                                |                                    |                                |                                    |                                |     |       |
| 89   | 2110       | General Support Facilities | L3         | 0                | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0   | 0     |
| 90   | 2210       | COE - Switching            | L4         | 0                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0   | 0     |
| 91   | 2220       | COE - Operator Systems     | L5         | 0                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0   | 0     |
| 92   | 2230       | COE - Transmission         | L6         | 0                | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0   | 0     |
| 93   | 2310       | Information Orig /Term     | L8         | 0                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0   | 0     |
| 94   | 2410       | Cable & Wire Facilities    | L9         | 0                | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0   | 0     |
| 95   | Total 1438 |                            | L89-94     | 0                | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0   | 0     |

Plant Date: Average 6/30/2006  
Expense Date: 12 Mo. Ending 6/30/2006

**Bluffton Telephone Company**  
**Study No.: 240512**

Attachment #3 - Form 6

**PART 36**

| Ln   | Acct       | Description                | Allocation | Total<br>Company | Interstate<br>InterLATA<br>Message | Interstate<br>InterLATA<br>P/L | Interstate<br>IntraLATA<br>Message | Interstate<br>IntraLATA<br>P/L | Intrastate<br>InterLATA<br>Message | Intrastate<br>InterLATA<br>P/L | Intrastate<br>IntraLATA<br>Message | Intrastate<br>IntraLATA<br>P/L | EAS   | Local     |
|--|------------|----------------------------|------------|------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|-------|-----------|
| <b><u>Accumulated Depreciation - Acct 3100</u></b>                       |            |                            |            |                  |                                    |                                |                                    |                                |                                    |                                |                                    |                                |       |           |
| 96   | 2110       | General Support Facilities | L3         | 2,288,207        | 622,497                            | 178,826                        | 0                                  | 0                              | 319,803                            | 773                            | 9,427                              | 3,276                          | 455   | 1,153,150 |
| 97   | 2210       | COE - Switching            | L4         | 3,611,520        | 2,306,151                          |                                | 0                                  |                                | 120,787                            |                                | 3,561                              |                                | 0     | 1,181,021 |
| 98   | 2220       | COE - Operator Systems     | L5         | 0                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0     | 0         |
| 99   | 2230       | COE - Transmission         | L6         | 4,900,192        | 959,351                            | 1,290,917                      | 0                                  | 0                              | 594,421                            | 2,008                          | 17,522                             | 10,947                         | 4,055 | 2,020,971 |
| 100  | 2310       | Information Orig /Term     | L8         | 0                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0     | 0         |
| 101  | 2410       | Cable & Wire Facilities    | L9         | 6,655,757        | 1,614,831                          | 182,801                        | 0                                  | 0                              | 1,078,041                          | 2,423                          | 31,779                             | 9,163                          | 112   | 3,736,607 |
| 102  | Total 3100 |                            | L96-101    | 17,455,676       | 5,502,830                          | 1,652,544                      | 0                                  | 0                              | 2,113,052                          | 5,204                          | 62,289                             | 23,386                         | 4,622 | 8,091,749 |
| <b><u>Net Current Deferred Operating Income Taxes - Acct 4100</u></b>    |            |                            |            |                  |                                    |                                |                                    |                                |                                    |                                |                                    |                                |       |           |
| 103  | 2110       | General Support Facilities | L3         | 0                | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0     | 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         |
| <b><u>Net Noncurrent Deferred Operating Income Taxes - Acct 4340</u></b> |            |                            |            |                  |                                    |                                |                                    |                                |                                    |                                |                                    |                                |       |           |
| 110  | 2110       | General Support Facilities | L3         | 277,820          | 75,580                             | 21,712                         | 0                                  | 0                              | 38,828                             | 94                             | 1,145                              | 398                            | 55    | 140,008   |
| 111  | 2210       | COE - Switching            | L4         | 322,758          | 206,098                            |                                | 0                                  |                                | 10,795                             |                                | 318                                |                                | 0     | 105,547   |
| 112  | 2220       | COE - Operator Systems     | L5         | 0                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0     | 0         |
| 113  | 2230       | COE - Transmission         | L6         | 723,256          | 141,598                            | 190,536                        | 0                                  | 0                              | 87,735                             | 296                            | 2,586                              | 1,616                          | 598   | 298,291   |
| 114  | 2310       | Information Orig /Term     | L8         | 0                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0     | 0         |
| 115  | 2410       | Cable & Wire Facilities    | L9         | 2,138,073        | 518,743                            | 58,722                         | 0                                  | 0                              | 346,306                            | 778                            | 10,208                             | 2,943                          | 36    | 1,200,337 |
| 116  | Total 4340 |                            | L110-115   | 3,461,907        | 942,019                            | 270,970                        | 0                                  | 0                              | 483,664                            | 1,168                          | 14,257                             | 4,957                          | 689   | 1,744,183 |

Plant Date: Average 6/30/2006  
Expense Date: 12 Mo. Ending 6/30/2006

**Bluffton Telephone Company**  
**Study No.: 240512**

Attachment #3 - Form 7

**PART 36**

| Ln                                    | Acct | Description                  | Allocation           | Total<br>Company | Interstate<br>InterLATA<br>Message | Interstate<br>InterLATA<br>P/L | Interstate<br>IntraLATA<br>Message | Interstate<br>IntraLATA<br>P/L | Intrastate<br>InterLATA<br>Message | Intrastate<br>InterLATA<br>P/L | Intrastate<br>IntraLATA<br>Message | Intrastate<br>IntraLATA<br>P/L | EAS | Local     |
|---------------------------------------|------|------------------------------|----------------------|------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|-----|-----------|
| <b><u>Plant Specific Expenses</u></b> |      |                              |                      |                  |                                    |                                |                                    |                                |                                    |                                |                                    |                                |     |           |
| 117                                   | 6110 | Network Support              | L3                   | 0                | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0   | 0         |
| 118                                   | 6120 | General Support              | L3                   | 882,919          | 240,194                            | 69,001                         | 0                                  | 0                              | 123,398                            | 298                            | 3,638                              | 1,264                          | 175 | 444,951   |
| 119                                   | 6210 | COE - Switching - Eq. Access | Alloc 13             | 0                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0                                  |                                |     | 0         |
| 120                                   | 6210 | COE - Switching - All Other  | L7                   | 247,472          | 82,264                             | 45,076                         | 0                                  | 0                              | 23,310                             | 70                             | 687                                | 382                            | 142 | 95,541    |
| 121                                   | 6220 | COE - Operator Systems       | L7                   | 0                | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0   | 0         |
| 122                                   | 6230 | COE - Transmission           | L7                   | 120,950          | 40,206                             | 22,030                         | 0                                  | 0                              | 11,393                             | 34                             | 336                                | 187                            | 69  | 46,695    |
| 123                                   |      | Total COE                    | L119-122             | 368,422          | 122,470                            | 67,106                         | 0                                  | 0                              | 34,703                             | 104                            | 1,023                              | 569                            | 211 | 142,236   |
| 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                   | 1,019,911        | 247,452                            | 28,012                         | 0                                  | 0                              | 165,196                            | 371                            | 4,870                              | 1,404                          | 17  | 572,589   |
| 128                                   |      | Total Plant Specific         | L117,118,123,126-127 | 2,271,252        | 610,116                            | 164,119                        | 0                                  | 0                              | 323,297                            | 773                            | 9,531                              | 3,237                          | 403 | 1,159,776 |

Plant Date: Average 6/30/2006  
Expense Date: 12 Mo. Ending 6/30/2006

**Bluffton Telephone Company**  
**Study No.: 240512**

Attachment #3 - Form 8

**PART 36**

| Ln   | Acct | Description                   | Allocation        | Total<br>Company | Interstate<br>InterLATA<br>Message | Interstate<br>InterLATA<br>P/L | Interstate<br>IntraLATA<br>Message | Interstate<br>IntraLATA<br>P/L | Intrastate<br>InterLATA<br>Message | Intrastate<br>InterLATA<br>P/L | Intrastate<br>IntraLATA<br>Message | Intrastate<br>IntraLATA<br>P/L | EAS   | Local     |
|--|------|-------------------------------|-------------------|------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|-------|-----------|
| <b><u>Plant Non-Specific Expenses</u></b>  |      |                               |                   |                  |                                    |                                |                                    |                                |                                    |                                |                                    |                                |       |           |
| 129  | 6510 | Other Prop Plant & Equip      | L15               | 97,831           | 26,614                             | 7,646                          | 0                                  | 0                              | 13,673                             | 33                             | 403                                | 140                            | 19    | 49,303    |
| 130  | 6530 | Network Operations            | L10               | 1,229,294        | 334,424                            | 96,070                         | 0                                  | 0                              | 171,808                            | 415                            | 5,065                              | 1,760                          | 244   | 619,508   |
| 131  | 6540 | Access                        | Alloc 20          | 0                | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0     | 0         |
| 131a                                       | 6540 | Universal Service Assignment  | Alloc 35          | 848,424          | 203,975                            |                                | 0                                  |                                | 322,225                            |                                | 322,224                            |                                |       |           |
|  | 6561 | <b><u>Depreciation</u></b>    |                   |                  |                                    |                                |                                    |                                |                                    |                                |                                    |                                |       |           |
| 132  |      | Dep - Support Assets          | L3                | 199,114          | 54,168                             | 15,561                         | 0                                  | 0                              | 27,828                             | 67                             | 820                                | 285                            | 40    | 100,345   |
| 133  |      | Dep - COE Switching           | L4                | 398,078          | 254,194                            |                                | 0                                  |                                | 13,314                             |                                | 392                                |                                | 0     | 130,178   |
| 134  |      | Dep - COE Operator            | L5                | 0                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0     | 0         |
| 135  |      | Dep - COE Transmission        | L6                | 931,081          | 182,285                            | 245,286                        | 0                                  | 0                              | 112,945                            | 382                            | 3,329                              | 2,080                          | 770   | 384,004   |
| 136  |      | Dep - IOT                     | L8                | 0                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0     | 0         |
| 137  |      | Dep - Cable & Wire Facilities | L9                | 1,308,122        | 317,379                            | 35,928                         | 0                                  | 0                              | 211,878                            | 476                            | 6,246                              | 1,801                          | 22    | 734,392   |
| 138  |      | Total 6561                    | L132-137          | 2,836,395        | 808,026                            | 296,775                        | 0                                  | 0                              | 365,965                            | 925                            | 10,787                             | 4,166                          | 832   | 1,348,919 |
| 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               | 119              | 32                                 | 9                              | 0                                  | 0                              | 17                                 | 0                              | 0                                  | 0                              | 0     | 61        |
| 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 | 5,012,063        | 1,373,071                          | 400,500                        | 0                                  | 0                              | 873,688                            | 1,373                          | 338,479                            | 6,066                          | 1,095 | 2,017,791 |
| <b><u>Customer Operations Expenses</u></b> |      |                               |                   |                  |                                    |                                |                                    |                                |                                    |                                |                                    |                                |       |           |
| 144  | 6610 | Marketing                     | Alloc 43          | 15,219           | 6,093                              | 0                              | 0                                  | 0                              | 1,099                              | 0                              | 9                                  | 0                              | 2,862 | 5,156     |
| 145  | 6621 | Operator                      | L50               | 0                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0     | 0         |
| 146  |      | Outside Operator Services     | Alloc 42          | 0                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0     | 0         |
|  | 6622 | <b><u>Directory</u></b>       |                   |                  |                                    |                                |                                    |                                |                                    |                                |                                    |                                |       |           |
| 147  |      | Classified                    | Alloc 22          | 0                |                                    |                                |                                    |                                |                                    |                                |                                    |                                |       | 0         |
| 148  |      | TWX                           | Alloc 23          | 0                | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0     | 0         |
| 149  |      | Alpha                         | Alloc 24          | 7,500            | 2,145                              |                                | 0                                  |                                | 495                                |                                | 15                                 |                                | 0     | 4,845     |
| 150  |      | Foreign                       | Alloc 25          | 0                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0     | 0         |
| 151  |      | Total 6622                    | L147-150          | 7,500            | 2,145                              | 0                              | 0                                  | 0                              | 495                                | 0                              | 15                                 | 0                              | 0     | 4,845     |

Plant Date: Average 6/30/2006  
Expense Date: 12 Mo. Ending 6/30/2006

**Bluffton Telephone Company**  
**Study No.: 240512**

Attachment #3 - Form 9

**PART 36**

| Ln  | Acct | Description                          | Allocation | Total<br>Company | Interstate<br>InterLATA<br>Message | Interstate<br>InterLATA<br>P/L | Interstate<br>IntraLATA<br>Message | Interstate<br>IntraLATA<br>P/L | Intrastate<br>InterLATA<br>Message | Intrastate<br>InterLATA<br>P/L | Intrastate<br>IntraLATA<br>Message | Intrastate<br>IntraLATA<br>P/L | EAS      | Local          |
|---|------|--------------------------------------|------------|------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|----------|----------------|
| <b>6623 Commercial Operations</b>           |      |                                      |            |                  |                                    |                                |                                    |                                |                                    |                                |                                    |                                |          |                |
| <b><u>Cat 1 - Local Business Office</u></b> |      |                                      |            |                  |                                    |                                |                                    |                                |                                    |                                |                                    |                                |          |                |
| <b>End User service order processing</b>    |      |                                      |            |                  |                                    |                                |                                    |                                |                                    |                                |                                    |                                |          |                |
| 152   |      | Presubscription                      | Alloc 26   | 85,336           | 85,336                             |                                |                                    |                                |                                    |                                |                                    |                                |          | 0              |
| 153   |      | Directory Advertising                | Alloc 27   | 0                |                                    |                                |                                    |                                |                                    |                                |                                    |                                |          | 0              |
| 154   |      | All other                            | Alloc 28   | 357,632          | 62,003                             | 11,774                         | 0                                  | 0                              | 0                                  | 554                            | 0                                  | 1,261                          |          | 282,040        |
| 155   |      | End User payment & collection        | Alloc 21   | 280,985          | 113,119                            | 202                            | 0                                  | 0                              | 19,441                             | 0                              | 3,810                              | 0                              |          | 144,413        |
| 156   |      | End User billing inquiry             | Alloc 30   | 143,266          | 41,974                             | 7,282                          | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              |          | 94,010         |
| 157   |      | IXC service order processing         | Alloc 32   | 0                | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              |          | 0              |
| 158   |      | IXC payment and collection           | Alloc 33   | 0                | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              |          | 0              |
| 159   |      | IXC billing inquiry                  | Alloc 34   | 0                | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              |          | 0              |
| 160   |      | Future Use                           |            |                  |                                    |                                |                                    |                                |                                    |                                |                                    |                                |          |                |
| 161   |      | <b>Total Category 1</b>              | L152-160   | <b>867,219</b>   | <b>302,432</b>                     | <b>19,258</b>                  | <b>0</b>                           | <b>0</b>                       | <b>19,441</b>                      | <b>554</b>                     | <b>3,810</b>                       | <b>1,261</b>                   | <b>0</b> | <b>520,463</b> |
| <b><u>Cat 2 - Revenue Accounting</u></b>    |      |                                      |            |                  |                                    |                                |                                    |                                |                                    |                                |                                    |                                |          |                |
| 162   |      | Message Processing                   | Alloc 36   | 510,915          | 369,576                            |                                | 0                                  |                                | 117,923                            |                                | 23,416                             |                                | 0        | 0              |
| 163   |      | OB&C - Expense                       | Alloc 38   | 315,304          | 94,038                             |                                | 0                                  |                                | 55,317                             |                                | 55,317                             |                                | 0        | 110,632        |
| 164   |      | Future Use                           |            |                  |                                    |                                |                                    |                                |                                    |                                |                                    |                                |          |                |
| 165   |      | Future Use                           |            |                  |                                    |                                |                                    |                                |                                    |                                |                                    |                                |          |                |
| 166   |      | Future Use                           |            |                  |                                    |                                |                                    |                                |                                    |                                |                                    |                                |          |                |
| 167   |      | Carrier Access Billing               | Alloc 44   | 352,367          | 176,183                            |                                | 0                                  |                                | 88,092                             |                                | 88,092                             |                                |          | 0              |
| 168   |      | Subscriber Line Charge               | Alloc 29   | 16,595           | 16,595                             |                                | 0                                  |                                | 0                                  |                                | 0                                  |                                |          | 0              |
| 169   |      | <b>Total Category 2</b>              | L162-168   | <b>1,195,181</b> | <b>656,392</b>                     | <b>0</b>                       | <b>0</b>                           | <b>0</b>                       | <b>261,332</b>                     | <b>0</b>                       | <b>166,825</b>                     | <b>0</b>                       | <b>0</b> | <b>110,632</b> |
| 170   |      | <b>Subtotal Categories 1 &amp; 2</b> | L161,169   | <b>2,062,400</b> | <b>958,824</b>                     | <b>19,258</b>                  | <b>0</b>                           | <b>0</b>                       | <b>280,773</b>                     | <b>554</b>                     | <b>170,635</b>                     | <b>1,261</b>                   | <b>0</b> | <b>631,095</b> |

Plant Date: Average 6/30/2006  
Expense Date: 12 Mo. Ending 6/30/2006

**Bluffton Telephone Company**  
**Study No.: 240512**

Attachment #3 - Form 10

**PART 36**

| Ln  | Acct | Description  | Allocation                          | Total<br>Company | Interstate<br>InterLATA<br>Message | Interstate<br>InterLATA<br>P/L | Interstate<br>IntraLATA<br>Message | Interstate<br>IntraLATA<br>P/L | Intrastate<br>InterLATA<br>Message | Intrastate<br>InterLATA<br>P/L | Intrastate<br>IntraLATA<br>Message | Intrastate<br>IntraLATA<br>P/L | EAS   | Local     |
|---|------|--|-------------------------------------|------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|-------|-----------|
| <b><u>Category 3 - Other Commercial</u></b> |      |  |                                     |                  |                                    |                                |                                    |                                |                                    |                                |                                    |                                |       |           |
| 171   |      | Telcom Relay Service                               | Alloc 45                            | 17,425           | 17,425                             |                                | 0                                  |                                | 0                                  |                                | 0                                  |                                |       | 0         |
| 172   |      | Other  | L170                                | 0                | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0     | 0         |
| 173   |      | Total Commercial Operations                        | L170-172                            | 2,079,825        | 976,249                            | 19,258                         | 0                                  | 0                              | 280,773                            | 554                            | 170,635                            | 1,261                          | 0     | 631,095   |
| 174   |      | Total Customer Operations                          | L144-146,151,173                    | 2,102,544        | 984,487                            | 19,258                         | 0                                  | 0                              | 282,367                            | 554                            | 170,659                            | 1,261                          | 2,862 | 641,096   |
| 175   |      | Total Big Three Expenses                           | L123,126-127,130,174<br>(less L119) | 4,720,171        | 1,688,833                          | 210,446                        | 0                                  | 0                              | 654,074                            | 1,444                          | 181,617                            | 4,994                          | 3,334 | 1,975,429 |
| <b><u>Corporate Operations Expenses</u></b> |      |  |                                     |                  |                                    |                                |                                    |                                |                                    |                                |                                    |                                |       |           |
| 176   | 6710 | Executive & Planning                               | L175                                | 270,474          | 96,773                             | 12,059                         | 0                                  | 0                              | 37,480                             | 83                             | 10,407                             | 286                            | 191   | 113,195   |
| <b>6720 General &amp; Administrative</b>    |      |  |                                     |                  |                                    |                                |                                    |                                |                                    |                                |                                    |                                |       |           |
| 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                                | 3,665,066        | 1,311,326                          | 163,405                        | 0                                  | 0                              | 507,868                            | 1,121                          | 141,020                            | 3,878                          | 2,589 | 1,533,859 |
| 180   |      | Total 6720   | L177-179                            | 3,665,066        | 1,311,326                          | 163,405                        | 0                                  | 0                              | 507,868                            | 1,121                          | 141,020                            | 3,878                          | 2,589 | 1,533,859 |
| 181   |      | Total Corporate Operations                         | L176,180                            | 3,935,540        | 1,408,099                          | 175,464                        | 0                                  | 0                              | 545,348                            | 1,204                          | 151,427                            | 4,164                          | 2,780 | 1,647,054 |
| 182   |      | Total Operating Expenses                           | L128,143,174,181                    | 13,321,399       | 4,375,773                          | 759,341                        | 0                                  | 0                              | 2,024,700                          | 3,904                          | 670,096                            | 14,728                         | 7,140 | 5,465,717 |
| <b><u>Operating Taxes</u></b>               |      |  |                                     |                  |                                    |                                |                                    |                                |                                    |                                |                                    |                                |       |           |
| 183   |      | Future Use   |                                     |                  |                                    |                                |                                    |                                |                                    |                                |                                    |                                |       |           |
| 184   | 7240 | Ad Valorem Taxes - Allocated                       | L15                                 | 782,382          | 212,844                            | 61,144                         | 0                                  | 0                              | 109,347                            | 264                            | 3,223                              | 1,120                          | 156   | 394,284   |
| 185   | 7240 | Ad Valorem Taxes - Direct                          | Alloc 40                            | 0                | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0     | 0         |
| 186   |      | Total 7240   | L183-185                            | 782,382          | 212,844                            | 61,144                         | 0                                  | 0                              | 109,347                            | 264                            | 3,223                              | 1,120                          | 156   | 394,284   |
| 187   | 7370 | Special Charges                                    | L181                                | 190              | 68                                 | 8                              | 0                                  | 0                              | 26                                 | 0                              | 7                                  | 0                              | 0     | 81        |
| 188   |      | Total Operating Exp & Taxes                        | L182,186,187                        | 14,103,971       | 4,588,685                          | 820,493                        | 0                                  | 0                              | 2,134,073                          | 4,168                          | 673,326                            | 15,848                         | 7,296 | 5,860,082 |
| 189   |      | Total Operating Exp & Taxes<br>(Less Depreciation) | L188 Less 138-142                   | 11,267,457       | 3,780,627                          | 523,709                        | 0                                  | 0                              | 1,768,091                          | 3,243                          | 662,539                            | 11,682                         | 6,464 | 4,511,102 |

Plant Date: Average 6/30/2006  
Expense Date: 12 Mo. Ending 6/30/2006

**Bluffton Telephone Company**  
**Study No.: 240512**

Attachment #3 - Form 11

**PART 36**

| Ln                                       | Acct | Description                  | Allocation        | Total<br>Company | Interstate<br>InterLATA<br>Message | Interstate<br>InterLATA<br>P/L | Interstate<br>IntraLATA<br>Message | Interstate<br>IntraLATA<br>P/L | Intrastate<br>InterLATA<br>Message | Intrastate<br>InterLATA<br>P/L | Intrastate<br>IntraLATA<br>Message | Intrastate<br>IntraLATA<br>P/L | EAS   | Local     |
|--|------|------------------------------|-------------------|------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|-------|-----------|
| <b><u>Tax Adjustments</u></b>            |      |                              |                   |                  |                                    |                                |                                    |                                |                                    |                                |                                    |                                |       |           |
| 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               | 0                | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0     | 0         |
| 195                                      |      | FIT Adjustments - Deductions | L15               | 0                | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0     | 0         |
| 196                                      |      | Total FIT Adjustments        | L194-195          | 0                | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0     | 0         |
| 197                                      |      | SIT Adjustments - Addbacks   | L15               | 0                | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0     | 0         |
| 198                                      |      | SIT Adjustments - Deductions | L15               | 0                | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0     | 0         |
| 199                                      |      | Total SIT Adjustments        | L197-198          | 0                | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0     | 0         |
| 200                                      | 7500 | Fixed Charges                | L41               | 0                | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0     | 0         |
| 201                                      | 7540 | Interest On Customer Dep     | L41               | 0                | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0     | 0         |
| <b><u>Rent Revenues Account 5240</u></b> |      |                              |                   |                  |                                    |                                |                                    |                                |                                    |                                |                                    |                                |       |           |
| 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 | 14,103,971       | 4,588,685                          | 820,493                        | 0                                  | 0                              | 2,134,073                          | 4,168                          | 673,326                            | 15,848                         | 7,296 | 5,860,082 |

Plant Date: Average 6/30/2006  
Expense Date: 12 Mo. Ending 6/30/2006

**Bluffton Telephone Company**  
**Study No.: 240512**

Attachment #4 - Input 1

**PLANT IN SERVICE**

| Acct | Description                           | Investment        | Reserve           |
|------|---------------------------------------|-------------------|-------------------|
| 2111 | Land                                  | 193,172           |                   |
|      | General Support                       | 4,211,180         | 2,288,207         |
|      | Land & General Support                |                   |                   |
|      | <b>Total 2110</b>                     | <b>4,404,352</b>  | <b>2,288,207</b>  |
| 2211 | Analog Electronic Switching           | 0                 | 0                 |
| 2212 | Digital Electronic Switching          | 4,880,699         | 3,611,520         |
| 2215 | Electro-Mechanical Switching          | 0                 | 0                 |
|      | COE - Switching                       |                   |                   |
|      | <b>Total 2210</b>                     | <b>4,880,699</b>  | <b>3,611,520</b>  |
| 2220 | COE - Operator Systems                | 0                 | 0                 |
| 2231 | Radio Systems                         | 0                 | 0                 |
| 2232 | Circuit Equipment                     | 10,935,231        | 4,900,192         |
|      | COE - Transmission                    |                   |                   |
|      | <b>Total 2230</b>                     | <b>10,935,231</b> | <b>4,900,192</b>  |
| 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 |                   |                   |
|      | <b>Total 2310</b>                     | <b>0</b>          | <b>0</b>          |
| 2411 | Poles                                 | 7,480             | 7,480             |
| 2421 | Aerial Cable                          | 66,333            | 65,487            |
| 2422 | Underground Cable                     | 2,287,314         | 461,202           |
| 2423 | Buried Cable                          | 26,678,703        | 5,233,994         |
| 2424 | Submarine Cable                       | 0                 | 0                 |
| 2425 | Deep Sea Cable                        | 0                 | 0                 |
| 2426 | Intrabuilding Network Cable           | 0                 | 0                 |
| 2431 | Aerial Wire                           | 0                 | 0                 |
| 2441 | Conduit Systems                       | 3,410,465         | 887,594           |
|      | Cable & Wire Facilities               |                   |                   |
|      | <b>Total 2410</b>                     | <b>32,450,295</b> | <b>6,655,757</b>  |
| 2681 | Capital Leases                        | 0                 |                   |
| 2682 | Leasehold Improvements                | 2,986             |                   |
|      | Amortizable Tangibles                 |                   |                   |
|      | <b>Total 2680</b>                     | <b>2,986</b>      |                   |
| 2690 | Intangibles                           | 0                 |                   |
|      | <b>Plant In Service</b>               | <b>Total 2001</b> | <b>52,673,563</b> |

**OTHER INV / RES**

| Acct | Description                    | Investment        | Reserve           |
|------|--------------------------------|-------------------|-------------------|
| 1220 | Material & Supplies            | 756,392           |                   |
| 1402 | Class B RTB Stock              | 522,864           |                   |
| 1410 | Other Noncurrent Assets        | 0                 |                   |
| 1438 | Deferred Maint & Retire        | 0                 |                   |
| 1439 | Deferred Non-Capital Eq Access | 0                 |                   |
| 1500 | Other Jurisdictional Assets    | 0                 |                   |
| 2002 | Prop Held For Future Use       | 0                 |                   |
| 2003 | Plant Under Construction       | 519,516           |                   |
| 2005 | Plant Acquisition Adjustment   | 0                 |                   |
|      | Depreciation Reserve           |                   |                   |
|      | <b>Total 3100</b>              |                   | <b>17,455,676</b> |
| 3200 | Res - Prop Held for Fut Use    |                   | 0                 |
| 3410 | Res - Capital leases           |                   | 0                 |
| 3420 | Res - Leasehold Improvements   |                   | 0                 |
| 3500 | Res - Intangible               |                   | 0                 |
| 3600 | Res - Plant Acq Adj            |                   | 297               |
| 4040 | Customer Deposits              |                   | 2,402             |
| 4100 | Current Def Oper Taxes         |                   | 0                 |
| 4310 | Other Long Term Liabilities    |                   | 1,790,990         |
| 4340 | Non-Current Def Oper Taxes     |                   | 3,461,907         |
| 4360 | Other Deferred Credits         |                   | 0                 |
| 4370 | Oth Juris Liab & Def Credits   |                   | 0                 |
|      | <b>Net w/o CWC</b>             | <b>31,761,063</b> |                   |
| CWC  | Cash Working Capital           | 521,500           |                   |
|      | <b>Net with CWC</b>            | <b>32,282,563</b> |                   |



Plant Date: Average 6/30/2006  
Expense Date: 12 Mo. Ending 6/30/2006

**Bluffton Telephone Company**  
**Study No.: 240512**

Attachment #4 - Input 2

**CENTRAL OFFICE EQUIPMENT**

| Account | Cat          | Per Study         |
|---------|--------------|-------------------|
| 2210    | 2            | 0                 |
|         | 3            | 4,880,699         |
|         | 5            | 0                 |
|         | <b>Total</b> | <b>4,880,699</b>  |
| 2220    | 1            |                   |
|         | Intrcpt Bds  | 0                 |
|         | Info Bds     | 0                 |
|         | Ser Obs Bds  | 0                 |
|         | Oth Bds      | 0                 |
|         | <b>Total</b> | <b>0</b>          |
| 2230    | 4.11         | 2,533,215         |
|         | 4.121        | 0                 |
|         | 4.122        | 0                 |
|         | 4.123        | 0                 |
|         | 4.13         | 7,649,044         |
|         | 4.21         | 0                 |
|         | 4.22         | 282,472           |
|         | 4.23         | 333,300           |
|         | 4.3          | 137,200           |
|         | <b>Total</b> | <b>10,935,231</b> |

**INFORMATION ORIGINATION/TERMINATION**

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

**CABLE & WIRE FACILITIES**

| Account      | Cat | Per Study         |
|--------------|-----|-------------------|
| 2410         | 1   | 31,602,493        |
|              | 2.1 | 0                 |
|              | 2.2 | 0                 |
|              | 2.3 | 109,276           |
|              | 2.4 | 662,913           |
|              | 3   | 20,164            |
|              | 4   | 55,449            |
| <b>Total</b> |     | <b>32,450,295</b> |

Plant Date: Average 6/30/2006  
Expense Date: 12 Mo. Ending 6/30/2006

**Bluffton Telephone Company**  
**Study No.: 240512**

Attachment #4 - Input 3

**EXPENSE SUMMARY**

| <b>Account</b> | <b>Description</b>                              | <b>Per<br/>Study</b> |
|----------------|---|----------------------|
| 6110           | Network Support                                 | 0                    |
| 6120           | General Support                                 | 882,919              |
| 6210           | Central Office Switching Equip - Eq Access Conv | 0                    |
| 6210           | Central Office Switching Equipment - All Other  | 247,472              |
| 6220           | Operator Systems                                | 0                    |
| 6230           | Central Office Transmission                     | 120,950              |
| 6310           | Info Orig/Term - Customer Premise               | 0                    |
| 6310           | Info Orig/Term - Other                          | 0                    |
| 6410           | Cable and Wire Facilities                       | 1,019,911            |
|                | <b>Total Plant Specific</b>                     | <b>2,271,252</b>     |
| 6510           | Other Property, Plant & Equipment               | 97,831               |
| 6530           | Network Operations                              | 1,229,294            |
| 6540           | Access Expense                                  | 848,424              |
| 6561           | Depreciation                                    | 2,836,395            |
| 6562           | Dep Exp - Property Held For Future Use          | 0                    |
| 6563           | Amortization - Tangible                         | 119                  |
| 6564           | Amortization - Intangible                       | 0                    |
| 6565           | Amortization - Acquisition                      | 0                    |
| 6560           | <b>Depreciation &amp; Amortization</b>          | <b>2,836,514</b>     |
|                | <b>Total Plant Non-Specific Operations</b>      | <b>5,012,063</b>     |
| 6610           | Marketing                                       | 15,219               |
| 6620           | Services  | 2,087,325            |
|                | <b>Total Customer Operations</b>                | <b>2,102,544</b>     |
| 6710           | Executive and Planning                          | 270,474              |
| 6720           | General and Administrative                      | 3,665,066            |
|                | <b>Total Corporate Operations</b>               | <b>3,935,540</b>     |
| 7240           | Ad Valorem                                      | 782,382              |
| 7370           | Special Charges                                 | 190                  |
|                | <b>Total Operating Expenses &amp; Taxes</b>     | <b>14,103,971</b>    |

Plant Date: Average 6/30/2006  
Expense Date: 12 Mo. Ending 6/30/2006

**Bluffton Telephone Company**  
**Study No.: 240512**

Attachment #4 - Input 4

**ITEMS ASSIGNED BY PRIMARY PLANT ACCOUNT**

| Primary Plant<br>Account | Description                           | 2681 | 2682  | 4100 | 4340      | 6561      | 5240 | 1438 |
|--------------------------|---------------------------------------|------|-------|------|-----------|-----------|------|------|
| 2111                     | Land                                  | 0    | 0     |      |           |           | 0    | 0    |
|                          | General Support                       | 0    | 2,986 | 0    | 277,820   | 199,114   | 0    | 0    |
| 2210                     | COE - Switching                       | 0    | 0     | 0    | 322,758   | 398,078   | 0    | 0    |
| 2220                     | COE - Operator Systems                | 0    | 0     | 0    | 0         | 0         | 0    | 0    |
| 2230                     | COE - Transmission                    | 0    | 0     | 0    | 723,256   | 931,081   | 0    | 0    |
| 2310                     | Information Origination / Termination | 0    | 0     | 0    | 0         | 0         | 0    | 0    |
| 2410                     | Cable & Wire Facilities               | 0    | 0     | 0    | 2,138,073 | 1,308,122 | 0    | 0    |
| Total                    |                                       | 0    | 2,986 | 0    | 3,461,907 | 2,836,395 | 0    | 0    |

Plant Date: Average 6/30/2006  
Expense Date: 12 Mo. Ending 6/30/2006

**Bluffton Telephone Company**  
**Study No.: 240512**

Attachment #4 - Input 5

**OPERATOR EXPENSE**

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

**DIRECTORY EXPENSE**

|                   | <u>Amount</u>       |
|-------------------|---------------------|
| 4 Classified      | <u>0</u>            |
| 5 Alpha           | <u>7,500</u>        |
| 6 Foreign         | <u>0</u>            |
| 7 TWX             | <u>0</u>            |
| 8 Total Directory | <u><u>7,500</u></u> |

**REVENUE ACCOUNTING / OTHER COMMERCIAL**

| <u>Category 2 - Revenue Accounting</u> | <u>Amount</u>           |
|--|-------------------------|
| 9 Message Processing                   | <u>510,915</u>          |
| 10 OB&C - Expense                      | <u>315,304</u>          |
| 11 Future Use                          |                         |
| 12 Future Use                          |                         |
| 13 Future Use                          |                         |
| 14 Carrier Access Billing              | <u>352,367</u>          |
| 15 Subscriber Line Charge              | <u>16,595</u>           |
| 16 Total Category 2                    | <u><u>1,195,181</u></u> |

**Category 3 - Other Commercial**

|                         |                      |
|-------------------------|----------------------|
| 17 Telcom Relay Service | <u>17,425</u>        |
| 18 Other                | <u>0</u>             |
| 19 Total Category 3     | <u><u>17,425</u></u> |

Plant Date: Average 6/30/2006  
Expense Date: 12 Mo. Ending 6/30/2006

**Bluffton Telephone Company**  
**Study No.: 240512**

Attachment #4 - Input 6

**LOCAL BUSINESS OFFICE**

| Account 6623 - Local Business Office Category 1 |                        | Total   | Interstate<br>InterLATA | Interstate<br>InterLATA | Interstate<br>IntraLATA | Interstate<br>IntraLATA | Intrastate<br>InterLATA | Intrastate<br>InterLATA | Intrastate<br>IntraLATA | Intrastate<br>IntraLATA | EAS | Local   |
|---|------------------------|---------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----|---------|
|   |                        | Company | Message                 | P/L                     | Message                 | P/L                     | Message                 | P/L                     | Message                 | P/L                     |     |         |
| <b>End User Service Order Processing</b>        |                        |         |                         |                         |                         |                         |                         |                         |                         |                         |     |         |
| 1   | Local                  | 281,055 |                         |                         |                         |                         |                         |                         |                         |                         |     | 281,055 |
| 2   | Directory              | 0       |                         |                         |                         |                         |                         |                         |                         |                         |     | 0       |
| 3   | Message Tel            | 62,003  | 62,003                  |                         | 0                       |                         | 0                       |                         | 0                       |                         |     |         |
| 4   | Private Line           | 14,574  |                         | 11,774                  |                         | 0                       |                         | 554                     |                         | 1,261                   |     | 985     |
| 5   | Presubscription        | 85,336  | 85,336                  |                         |                         |                         |                         |                         |                         |                         |     |         |
| 6   | Total                  | 442,968 | 147,339                 | 11,774                  | 0                       | 0                       | 0                       | 554                     | 0                       | 1,261                   | 0   | 282,040 |
| <b>End User Payment and Collection</b>          |                        |         |                         |                         |                         |                         |                         |                         |                         |                         |     |         |
| 7   | Local                  | 144,413 |                         |                         |                         |                         |                         |                         |                         |                         |     | 144,413 |
| 8   | Message Tel            | 113,095 | 89,844                  |                         | 0                       |                         | 19,441                  |                         | 3,810                   |                         |     |         |
| 9   | Private Line           | 202     |                         | 202                     |                         | 0                       |                         | 0                       |                         | 0                       |     |         |
| 10  | Subscriber Line Charge | 23,275  | 23,275                  |                         |                         | 0                       |                         |                         | 0                       |                         |     |         |
| 11  | Total                  | 280,985 | 113,119                 | 202                     | 0                       | 0                       | 19,441                  | 0                       | 3,810                   | 0                       | 0   | 144,413 |
| <b>End User Billing Inquiry</b>                 |                        |         |                         |                         |                         |                         |                         |                         |                         |                         |     |         |
| 12  | Local                  | 94,010  |                         |                         |                         |                         |                         |                         |                         |                         |     | 94,010  |
| 13  | Message Tel            | 0       | 0                       |                         | 0                       |                         | 0                       |                         | 0                       |                         |     |         |
| 14  | Private Line           | 7,282   |                         | 7,282                   |                         | 0                       |                         | 0                       |                         | 0                       |     |         |
| 15  | Subscriber Line Charge | 41,974  | 41,974                  |                         |                         | 0                       |                         |                         | 0                       |                         |     |         |
| 16  | Total                  | 143,266 | 41,974                  | 7,282                   | 0                       | 0                       | 0                       | 0                       | 0                       | 0                       | 0   | 94,010  |
| <b>IXC Service Order Processing</b>             |                        |         |                         |                         |                         |                         |                         |                         |                         |                         |     |         |
| 17  | Switched Access        | 0       | 0                       |                         | 0                       |                         | 0                       |                         | 0                       |                         |     |         |
| 18  | Private Line           | 0       |                         | 0                       |                         | 0                       |                         | 0                       |                         | 0                       |     |         |
| 19  | Billing and Collection | 0       | 0                       |                         | 0                       |                         | 0                       |                         | 0                       |                         |     |         |
| 20  | Total                  | 0       | 0                       | 0                       | 0                       | 0                       | 0                       | 0                       | 0                       | 0                       | 0   | 0       |
| <b>IXC Payment and Collection</b>               |                        |         |                         |                         |                         |                         |                         |                         |                         |                         |     |         |
| 21  | Switched Access        | 0       | 0                       |                         | 0                       |                         | 0                       |                         | 0                       |                         |     |         |
| 22  | Private Line           | 0       |                         | 0                       |                         | 0                       |                         | 0                       |                         | 0                       |     |         |
| 23  | Billing and Collection | 0       | 0                       |                         |                         | 0                       |                         |                         | 0                       |                         |     |         |
| 24  | Total                  | 0       | 0                       | 0                       | 0                       | 0                       | 0                       | 0                       | 0                       | 0                       | 0   | 0       |
| <b>IXC Billing Inquiry</b>                      |                        |         |                         |                         |                         |                         |                         |                         |                         |                         |     |         |
| 25  | Switched Access        | 0       | 0                       |                         | 0                       |                         | 0                       |                         | 0                       |                         |     |         |
| 26  | Private Line           | 0       |                         | 0                       |                         | 0                       |                         | 0                       |                         | 0                       |     |         |
| 27  | Billing and Collection | 0       | 0                       |                         | 0                       |                         | 0                       |                         | 0                       |                         |     |         |
| 28  | Total                  | 0       | 0                       | 0                       | 0                       | 0                       | 0                       | 0                       | 0                       | 0                       | 0   | 0       |
| 29  | Future Use             |         |                         |                         |                         |                         |                         |                         |                         |                         |     |         |
| 30  | Total Category 1       | 867,219 | 302,432                 | 19,258                  | 0                       | 0                       | 19,441                  | 554                     | 3,810                   | 1,261                   | 0   | 520,463 |

Plant Date: Average 6/30/2006  
Expense Date: 12 Mo. Ending 6/30/2006

**Bluffton Telephone Company**  
**Study No.: 240512**

Attachment #4 - Input 7

**PART 36 - DIRECT ASSIGNMENTS**

|   | Total<br>Company | Interstate<br>InterLATA<br>Message | Interstate<br>InterLATA<br>P/L | Interstate<br>IntraLATA<br>Message | Interstate<br>IntraLATA<br>P/L | Intrastate<br>InterLATA<br>Message | Intrastate<br>InterLATA<br>P/L | Intrastate<br>IntraLATA<br>Message | Intrastate<br>IntraLATA<br>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                      | 16,595           | 16,595                             |                                | 0                                  |                                | 0                                  |                                | 0                                  |                                |     |       |
| 7 Telecom. Relay Service (TRS)                | 17,425           | 17,425                             |                                | 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     | 0                | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0   | 0     |
| 10b Account 6540 - Direct USF Contribution    | 848,424          | 203,975                            |                                | 0                                  |                                | 322,225                            |                                | 322,224                            |                                |     |       |
| 11 IX Circuit For Other Company               | 0                | 0                                  | 0                              | 0                                  | 0                              |                                    |                                |                                    |                                |     |       |

**Plant Date: Average 6/30/2006**  
**Expense Date: 12 Mo. Ending 6/30/2006**

**Bluffton Telephone Company**  
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**Attachment #4 - Input 8**

Plant Date: Average 6/30/2006  
Expense Date: 12 Mo. Ending 6/30/2006

**Bluffton Telephone Company**  
**Study No.: 240512**

Attachment #4 - Input 9

LOOPS / CIRCUITS

|   | Total<br>Company | Message   | Interstate<br>InterLATA<br>P/L | Interstate<br>IntraLATA<br>P/L | Intrastate<br>InterLATA<br>P/L | Intrastate<br>IntraLATA<br>P/L | Local<br>P/L | Total<br>P/L |
|---|------------------|-----------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------|--------------|
| 1 Loops                                 | 22,916           | 22,750    | 98                             | 0                              | 4                              | 23                             | 41           | 166          |
| 2 Circuits                              | 2,804            | 2,144     | 339                            | 0                              | 4                              | 97                             | 220          | 660          |
| 3 Circuit Miles                         | 33,115.24        | 25,320.64 | 4,003.59                       | 0.00                           | 44.29                          | 1,148.52                       | 2,598.20     | 7,794.60     |
| 4 Wideband Channels                     | 13,956           | 0         | 13,566                         | 0                              | 132                            | 258                            | 0            | 13,956       |
| 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<br>Company | Interstate<br>InterLATA<br>Message | Interstate<br>InterLATA<br>P/L | Interstate<br>IntraLATA<br>Message | Interstate<br>IntraLATA<br>P/L | Intrastate<br>InterLATA<br>Message | Intrastate<br>InterLATA<br>P/L | Intrastate<br>IntraLATA<br>Message | Intrastate<br>IntraLATA<br>P/L | EAS     | Local   |
|---------------------------|------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|---------|---------|
| 7 Billed Messages         | 193,772          | 140,167                            |                                | 0                                  |                                | 44,724                             |                                | 8,881                              |                                | 0       | 0       |
| 8 Other Units             | 0                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0       | 0       |
| 9 Information Units       | 0                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0       | 0       |
| 10 Future Use             |                  |                                    |                                |                                    |                                |                                    |                                |                                    |                                |         |         |
| 11 TWX Connections        | 0                | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0       | 0       |
| 12 TWX Minutes of Use     | 0                | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0       | 0       |
| 13 Foreign Directory Cost | 0                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0       |         |
| 14 Marketing Billing      | 602,997          | 241,427                            | 0                              | 0                                  | 0                              | 43,530                             | 0                              | 346                                | 0                              | 113,405 | 204,289 |
| 15 OB&C Expense           | 315,304          | 94,038                             |                                | 0                                  |                                | 55,317                             |                                | 55,317                             |                                | 0       | 110,632 |

FIXED CHARGES / TAXES

|   | Total<br>Company |
|---|------------------|
| 16 Account 7210 - Amort of Inv Tax Credit       | 0                |
| 17 Account 7340 - AFUDC                         | 0                |
| 18 Account 7500 - Fixed Charges                 | 0                |
| 19 Account 7540 - Interest on Customer Deposits | 0                |
| 20 FIT Adjustment - Addbacks                    | 0                |
| 21 FIT Adjustment - Deducts                     | 0                |
| 22 SIT Adjustment - Addbacks                    | 0                |
| 23 SIT Adjustment - Deducts                     | 0                |
| 24 TRA - 86 Amortization                        | 0                |

MISCELLANEOUS DATA

|  | Total<br>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 | 0.070701         |



Plant Date: Average 6/30/2006  
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**Bluffton Telephone Company**  
**Study No.: 240512**

Attachment #4 - Input 10

**TRAFFIC FACTORS**

|  | Interstate<br>InterLATA | Interstate<br>IntraLATA | State<br>InterLATA | State<br>IntraLATA | EAS      | Local    | Total    |
|--|-------------------------|-------------------------|--------------------|--------------------|----------|----------|----------|
| 1 Tandem Switching Factor                | 0.000000                | 0.000000                | 0.000000           | 0.000000           | 0.000000 | 0.000000 | 0.000000 |
| 2 Weighted Dem                           | 0.638554                | 0.000000                | 0.033445           | 0.000986           | 0.000000 | 0.327015 | 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                | 0.167311           | 0.004932           | 0.000000 | 0.577757 | 1.000000 |
| 6 Conversation Minute Factor             | 0.779209                | 0.000000                | 0.179981           | 0.005305           | 0.035505 |          | 1.000000 |
| 7 Conversation Minute Miles Factor       | 0.779209                | 0.000000                | 0.179981           | 0.005305           | 0.035505 |          | 1.000000 |
| 8 Host Remote Factor                     | 0.319902                | 0.000000                | 0.073891           | 0.002178           | 0.000000 | 0.604029 | 1.000000 |
| 9 Subscriber Line Usage Factor           | 0.286021                | 0.000000                | 0.066065           | 0.001947           | 0.000000 | 0.645967 | 1.000000 |
| 10 Exchange Trunk Special Factor         | 1.000000                | 0.000000                | 0.000000           | 0.000000           |          | 0.000000 | 1.000000 |
| 11 Equal Access Factor                   | 0.812361                | 0.000000                | 0.187639           | 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 6/30/2006  
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**Bluffton Telephone Company**  
**Study No.: 240512**

Attachment #4 - Input 11

**PART 69 - DIRECT ASSIGNMENTS**

|  | Total<br>Interstate | Common Line |             | Switched Access |             | Special<br>Access | B&C    | IX |
|--|---------------------|-------------|-------------|-----------------|-------------|-------------------|--------|----|
|  |                     | BFP         | Pay / Other | Local Sw        | Information | Transport         |        |    |
| 1 Account 2210 - COE Category 2              | 0                   |             |             |                 |             | 0                 |        | 0  |
| STP Portion Re-allocation                    |                     |             |             | 0               |             | 0                 |        |    |
| 2 Account 2230 - COE Category 4.23 - Msg     | 198,580             |             |             |                 | 0           | 198,580           |        | 0  |
| DSI/VG Multiplexer Re-allocation             |                     |             |             | 0               |             | 0                 |        |    |
| - Spl  | 40,296              |             |             |                 |             |                   | 40,296 |    |
| DSI/VG Multiplexer Re-allocation             |                     |             |             | 0               |             |                   | 0      |    |
| 3 Account 2410 - C&WF Category 3 - Msg       | 12,014              |             |             |                 | 0           | 12,014            |        | 0  |
| - Spl  | 2,438               |             |             |                 |             |                   | 2,438  |    |
| STP Transmission Re-allocation               |                     |             |             | 0               |             |                   | 0      |    |
| 4 Account 6621 - Operator Services           | 0                   |             |             | 0               | 0           |                   |        | 0  |
| 5 Account 6621 - Outside Operator Services   | 0                   |             |             | 0               | 0           |                   |        | 0  |
| 6 Future Use                                 |                     |             |             |                 |             |                   |        |    |
| 7 Account 6210 - COE - Switching - All Other | 127,340             |             |             | 127,340         |             | 0                 |        | 0  |
| Common Channel Signalling Re-allocation      |                     |             |             | (9,003)         |             | 9,003             |        |    |
| 8 Account 6540 - Direct USF Contribution     | 203,975             | 203,975     |             |                 |             |                   |        |    |

Plant Date: Average 9/30/2004  
Expense Date: 12 Mo. Ending 9/30/2004

**Bluffton Telephone Company**  
**Study No.: 240512**

Attachment #5 - Form 1

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

|                                   | Source                   | Common Line | Local Switching | Traffic Sensitive<br>Information | Transport | Special Access | Total<br>Access | Total<br>Company |
|-----------------------------------|--------------------------|-------------|-----------------|----------------------------------|-----------|----------------|-----------------|------------------|
| 1. Plant in Service               | Part 69, Form 1, Ln 18   | 9,250,194   | 4,027,766       | 0                                | 267,697   | 3,748,091      | 17,293,748      | 46,366,420       |
| 2. Plant Under Construction       | Part 69, Form 1, Ln 20   | 141,258     | 61,508          | 0                                | 4,088     | 57,237         | 264,091         | 708,056          |
| 3. Net Investment                 | Part 69, Form 2, Ln 43   | 6,651,137   | 1,448,338       | 0                                | 163,822   | 2,366,526      | 10,629,823      | 31,441,186       |
| 4. Rate of Return                 | 11.25 % Authorized       | 0.1125000   | 0.1125000       | 0.1125000                        | 0.1125000 | 0.1125000      |                 |                  |
| 5. Return                         | (Line 3 x 4)             | 748,253     | 162,938         | 0                                | 18,430    | 266,234        | 1,195,855       |                  |
| 6. AFUDC                          | Part 69, Form 10, Ln 192 | 0           | 0               | 0                                | 0         | 0              | 0               | 0                |
| 7. Net Return                     | (Lines 5 - 6)            | 748,253     | 162,938         | 0                                | 18,430    | 266,234        | 1,195,855       |                  |
| 8. Fixed Charges                  | Part 69, Form 10, Ln 199 | 0           | 0               | 0                                | 0         | 0              | 0               | 0                |
| 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 | 0           | 0               | 0                                | 0         | 0              | 0               | 0                |
| 11. Subject to FIT                | (Lines 5-8-9-10)         | 748,253     | 162,938         | 0                                | 18,430    | 266,234        | 1,195,855       |                  |
| 12. Federal Income Tax @ 0.00000% |                          | 385,464     | 83,938          | 0                                | 9,494     | 137,151        | 616,047         |                  |
| 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)         | 1,133,717   | 246,876         | 0                                | 27,924    | 403,385        | 1,811,902       |                  |
| 15. State Income Tax @ 0.00000%   |                          | 59,312      | 12,916          | 0                                | 1,461     | 21,103         | 94,791          |                  |
| 16. Return + FIT + SIT            | (Lines 5-9+12+15-6)      | 1,193,029   | 259,792         | 0                                | 29,385    | 424,488        | 1,906,693       |                  |
| 17. Expenses and Taxes            | Part 69, Form 10, Ln 208 | 2,445,702   | 1,152,365       | 2,326                            | 83,530    | 890,035        | 4,573,958       | 13,714,196       |
| 18. Subtotal                      | (Lines 16+17)            | 3,638,731   | 1,412,157       | 2,326                            | 112,915   | 1,314,523      | 6,480,651       |                  |
| 19. Gross Receipts Tax @ 0.00000% |                          | 0           | 0               | 0                                | 0         | 0              | 0               |                  |
| 20. Subtotal                      | (Line 18+19)             | 3,638,731   | 1,412,157       | 2,326                            | 112,915   | 1,314,523      | 6,480,652       |                  |
| 21. Psc Fee @ 0.00000%            |                          | 0           | 0               | 0                                | 0         | 0              | 0               |                  |
| 22. Total Revenue Requirement     | (Lines 16+17+19+21)      | 3,638,731   | 1,412,157       | 2,326                            | 112,915   | 1,314,523      | 6,480,652       |                  |

Plant Date: Average 9/30/2004  
Expense Date: 12 Mo. Ending 9/30/2004

**Bluffton Telephone Company**  
**Study No.: 240512**

Attachment #5 - Form 2

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

|   | Source              | Common Line | Local Switching | Traffic Sensitive<br>Information | Transport | Special Access | Total<br>Access | Total<br>Company |
|---|---------------------|-------------|-----------------|----------------------------------|-----------|----------------|-----------------|------------------|
| 22. Total Revenue Requirement   | (Lines16+17+19+21)  | 3,638,731   | 1,412,157       | 2,326                            | 112,915   | 1,314,523      | 6,480,652       |                  |
| 23. Revenue attributable to Local Switching Support per NECA Forms                    |                     |             | (628,854)       |                                  |           |                |                 |                  |
| 24. Total Revenue Requirement Subject to MAG Adjustments<br>(Line 22 + Line 23)       |                     | 3,638,731   | 783,303         | 2,326                            | 112,915   | 1,314,523      | 5,851,798       |                  |
| 25. Adjustment for Line Port Re-allocation<br>(Based on FCC Proxy)(Line 24 * Factor)  | Factor: >>> 0.0000% | 234,991     | (234,991)       |                                  |           |                | 0               |                  |
| 26. USAC Charges included in line 22  |                     | (198,870)   |                 |                                  |           |                | (198,870)       |                  |
| 27. TIC Revenues for 12 Months Ending 6/30/01   |                     |             |                 |                                  | (66,145)  |                | (66,145)        |                  |
| 28. Subtotal for Re-Allocation of TIC Revenue (Line24 + 25 + 26 + 27)                 |                     | 3,674,852   | 548,312         | 2,326                            | 46,770    | 1,314,523      | 5,586,783       |                  |
| 29. TIC Revenue Re-Allocation ( Total Allocated on Line 28)                           |                     | 43,509      | 6,492           | 28                               | 554       | 15,563         | 66,145          |                  |
| 30. Total Revised Revenue Requirement With MAG Adjustments<br>(Line 22 + 25 + 27 +29) |                     | 3,917,230   | 1,183,658       | 2,354                            | 47,324    | 1,330,086      | 6,480,652       |                  |
| 31. Total Annual Expense Adjustment for DME (Line 25 + 27 +29)                        |                     | 278,499     | -----           | (294,063)                        | -----     | 15,563         |                 |                  |
| 32. Total Monthly Expense Adjustment for DME (Line 31 / 12)                           |                     | 23,208      |                 | (24,505)                         |           | 1,297          |                 |                  |

Plant Date: Average 09/30/2004  
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**Bluffton Telephone Company**  
**Study No.: 240512**

Attachment #6 - Form 1

**PART 69**

| Ln | Acct | Description                           | Allocation                 | Total<br>Interstate | Common Line |             | Switched Access |             |           | Special<br>Access | B&C | IX |
|----|------|---------------------------------------|----------------------------|---------------------|-------------|-------------|-----------------|-------------|-----------|-------------------|-----|----|
|    |      |                                       |                            |                     | BFP         | Pay / Other | Local Sw        | Information | Transport |                   |     |    |
| 1  | 2111 | Land                                  | L10                        | 71,974              | 38,498      | 0           | 16,763          | 0           | 1,114     | 15,599            |     | 0  |
| 2  |      | General Support                       | L10                        | 1,442,701           | 771,682     | 0           | 336,009         | 0           | 22,332    | 312,678           |     | 0  |
| 2a |      | General Purpose Computer              | L180a                      | 0                   | 0           | 0           | 0               | 0           | 0         | 0                 | 0   | 0  |
| 3  | 2110 | Land & General Support                | L1-2                       | 1,514,675           | 810,180     | 0           | 352,772         | 0           | 23,446    | 328,277           | 0   | 0  |
| 4  | 2210 | COE - Switching                       | L48                        | 3,674,864           |             |             | 3,674,864       |             | 0         |                   |     | 0  |
| 5  | 2220 | COE - Operator Systems                | L53                        | 0                   |             |             | 0               | 0           | 0         |                   |     | 0  |
| 6  | 2230 | COE - Transmission                    | L63                        | 4,586,531           | 1,731,633   |             | 0               | 0           | 218,902   | 2,635,996         |     | 0  |
| 7  |      | Total COE                             | L4-6                       | 8,261,395           | 1,731,633   |             | 3,674,864       | 0           | 218,902   | 2,635,996         |     | 0  |
| 8  | 2310 | Information Orig/Term                 | L69                        | 0                   | 0           | 0           |                 |             |           | 0                 |     |    |
| 9  | 2410 | Cable & Wire Facilities               | L76                        | 7,517,121           | 6,708,084   |             | 0               | 0           | 25,340    | 783,697           |     | 0  |
| 10 |      | Total COE, IOT & C&WF                 | L7-9                       | 15,778,516          | 8,439,717   | 0           | 3,674,864       | 0           | 244,242   | 3,419,693         |     | 0  |
| 11 |      | COE, IOT & C&WF (excl CL,B&C,IX)      | L10 Less CL,B&C,IX         | 7,338,799           |             |             | 3,674,864       | 0           | 244,242   | 3,419,693         |     |    |
| 12 |      | Total GSF, COE, IOT, C&WF             | L3,10                      | 17,293,191          | 9,249,897   | 0           | 4,027,636       | 0           | 267,688   | 3,747,970         | 0   | 0  |
| 13 |      | GSF, COE, IOT, C&WF (CL, LS, TR only) | L12 Less Inf, Spl, B&C, IX | 13,545,221          | 9,249,897   | 0           | 4,027,636       |             | 267,688   |                   |     |    |
| 14 | 2680 | Capital Leases                        | L83                        | 0                   | 0           | 0           | 0               | 0           | 0         | 0                 | 0   | 0  |
| 15 | 2680 | Leasehold Improvements                | L12                        | 557                 | 297         | 0           | 130             | 0           | 9         | 121               | 0   | 0  |
| 16 | 2680 | Amortizable Tangibles                 | L14-15                     | 557                 | 297         | 0           | 130             | 0           | 9         | 121               | 0   | 0  |
| 17 | 2690 | Intangibles                           | L12                        | 0                   | 0           | 0           | 0               | 0           | 0         | 0                 | 0   | 0  |
| 18 | 2001 | Plant In Service                      | L3,10,16,17                | 17,293,748          | 9,250,194   | 0           | 4,027,766       | 0           | 267,697   | 3,748,091         | 0   | 0  |
| 19 | 2002 | Prop Held For Future Use              | L18                        | 0                   | 0           | 0           | 0               | 0           | 0         | 0                 | 0   | 0  |
| 20 | 2003 | Plant Under Construction              | L18                        | 264,091             | 141,258     | 0           | 61,508          | 0           | 4,088     | 57,237            | 0   | 0  |
| 21 | 2005 | Plant Acquisition Adjustment          | L18                        | 0                   | 0           | 0           | 0               | 0           | 0         | 0                 | 0   | 0  |
| 22 | 1220 | Material & Supplies                   | L12                        | 213,195             | 114,035     | 0           | 49,654          | 0           | 3,300     | 46,206            | 0   | 0  |
| 23 | 1402 | Class B RTB Stock                     | L12                        | 195,017             | 104,312     | 0           | 45,420          | 0           | 3,019     | 42,266            | 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 09/30/2004  
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**Bluffton Telephone Company**  
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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                           | 198,937    | 106,409     | 0           | 46,333          | 0           | 3,079     | 43,116    | 0   | 0  |
| 29 | 3100 | Depreciation Reserve           | L97                           | 5,663,208  | 2,063,864   | 0           | 2,346,862       | 0           | 88,337    | 1,164,145 | 0   | 0  |
| 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                           | 0          | 0           | 0           | 0               | 0           | 0         | 0         | 0   | 0  |
| 33 | 3400 | Res - Tangible Assets          | L31-32                        | 0          | 0           | 0           | 0               | 0           | 0         | 0         | 0   | 0  |
| 34 | 3500 | Res - Intangible               | L12                           | 0          | 0           | 0           | 0               | 0           | 0         | 0         | 0   | 0  |
| 35 | 3600 | Res - Plant Acquisiton Adj     | L21                           | 22         | 12          | 0           | 5               | 0           | 0         | 5         | 0   | 0  |
| 36 |      | Total Reserves                 | L29,30,33-35                  | 5,663,230  | 2,063,876   | 0           | 2,346,867       | 0           | 88,337    | 1,164,150 | 0   | 0  |
| 37 | 4040 | Customer Deposits              | L12                           | (20)       | (11)        | 0           | (5)             | 0           | 0         | (4)       | 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                           | 420,263    | 224,793     | 0           | 97,881          | 0           | 6,505     | 91,084    | 0   | 0  |
| 40 | 4340 | Non-Current Def Oper Taxes     | L111                          | 1,451,692  | 776,413     | 0           | 337,600         | 0           | 22,519    | 315,160   | 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            | 10,629,823 | 6,651,137   | 0           | 1,448,338       | 0           | 163,822   | 2,366,526 | 0   | 0  |
| 44 |      | Total 2001 Less Associated Res | L18-22, 27 Less 36, 38, 40-42 | 10,656,112 | 6,665,198   | 0           | 1,454,461       | 0           | 164,229   | 2,372,224 | 0   | 0  |

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**Bluffton Telephone Company**  
**Study No.: 240512**

Attachment #6 - Form 3

**PART 69**

| Ln  | Acct | Description                        | Allocation      | Total<br>Interstate | Common Line |             | Switched Access |             | Special<br>Access | B&C       | IX |
|---|------|------------------------------------|-----------------|---------------------|-------------|-------------|-----------------|-------------|-------------------|-----------|----|
|   |      |                                    |                 |                     | BFP         | Pay / Other | Local Sw        | Information |                   |           |    |
| <b><u>Central Office Switching - Acct 2210</u></b>        |      |                                    |                 |                     |             |             |                 |             |                   |           |    |
| 45  | 2210 | Cat 2 - Tandem Switching           | Alloc 1         | 0                   |             |             | 0               |             | 0                 |           | 0  |
| 46  | 2210 | Cat 3 - Local Switching            | Direct          | 3,674,864           |             |             | 3,674,864       |             |                   |           |    |
| 47  | 2210 | Cat 5 - Equal Access               | Direct          | 0                   |             |             | 0               |             |                   |           |    |
| 48  |      | Total 2210                         | L45-47          | 3,674,864           |             |             | 3,674,864       |             | 0                 |           | 0  |
| <b><u>Central Office Operator Systems - Acct 2220</u></b> |      |                                    |                 |                     |             |             |                 |             |                   |           |    |
| 2220  |      | Cat 1 - Operator Systems           |                 |                     |             |             |                 |             |                   |           |    |
| 49  |      | Intercept Boards                   | Direct          | 0                   |             |             | 0               |             |                   |           |    |
| 50  |      | Information Boards                 | Direct          | 0                   |             |             |                 | 0           |                   |           |    |
| 51  |      | Service Observing Boards           | L54             | 0                   |             |             | 0               |             | 0                 |           | 0  |
| 52  |      | Other Boards (Loc,Toll, TSPS, etc) | Direct          | 0                   |             |             |                 |             |                   |           | 0  |
| 53  |      | Total 2220                         | L49-52          | 0                   |             |             | 0               |             | 0                 |           | 0  |
| 54  |      | Total COE Cats 1-3 (excl Svc Obs)  | L45,46,49,50,52 | 3,674,864           |             |             | 3,674,864       |             | 0                 |           | 0  |
| <b><u>Central Office Transmission - Acct 2230</u></b>     |      |                                    |                 |                     |             |             |                 |             |                   |           |    |
| 55  | 2230 | Cat 4.11 - Wdbd Exch Ln xDSL Cir   | Direct          | 2,313,518           |             |             |                 |             | 0                 | 2,313,518 |    |
| 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             | 1,766,545           | 1,731,633   |             |                 |             |                   | 34,912    |    |
| 59  | 2230 | Cat 4.21 - IX Cct - Other Co       | Direct          | 0                   |             |             |                 |             |                   |           | 0  |
| 60  | 2230 | Cat 4.22 - IX Cct - Wdbd           | L73             | 250,765             |             |             |                 |             | 0                 | 250,765   |    |
| 61  | 2230 | Cat 4.23 - IX Cct - Other          | Alloc 2         | 216,079             |             |             | 0               | 0           | 179,278           | 36,801    | 0  |
| 62  | 2230 | Cat 4.3 - Host / Remote            | L75             | 39,624              |             |             |                 |             | 39,624            |           |    |
| 63  |      | Total 2230                         | L55-62          | 4,586,531           | 1,731,633   |             | 0               | 0           | 218,902           | 2,635,996 | 0  |

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**Bluffton Telephone Company**  
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Attachment #6 - Form 4

**PART 69**

| Ln   | Acct | Description                      | Allocation          | Total<br>Interstate | Common Line |             | Switched Access |             | Special<br>Access | B&C     | IX      |
|--|------|----------------------------------|---------------------|---------------------|-------------|-------------|-----------------|-------------|-------------------|---------|---------|
|  |      |                                  |                     |                     | BFP         | Pay / Other | Local Sw        | Information |                   |         |         |
| <u>Information Origination / Termination - Acct 2310</u> |      |                                  |                     |                     |             |             |                 |             |                   |         |         |
| 64   | 2351 | Cat 1 - Pub Tel ( Less Coinless) | Direct              | 0                   |             | 0           |                 |             |                   |         |         |
| 65   | 2351 | Cat 1 - Pub Tel (Coinless )      | Direct              | 0                   |             | 0           |                 |             |                   |         |         |
| 66   | 2362 | Cat 1 - Other Terminal Equip     | Per CFR Part 69.303 | 0                   |             | 0           |                 |             |                   | 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       |         |
| <u>Cable and Wire Facilities - Acct 2410</u>             |      |                                  |                     |                     |             |             |                 |             |                   |         |         |
| 70   | 2410 | Cat 1 - Exch Ln CWF              | Direct              | 6,843,329           |             | 6,708,084   |                 |             |                   | 135,245 |         |
| 71   | 2410 | Cat 2.2 - Exch Trk CWF - Toll    | Direct              | 0                   |             |             |                 |             | 0                 |         |         |
| 72   | 2410 | Cat 2.3 - Exch Trk CWF - Spl     | Direct              | 94,151              |             |             |                 |             |                   | 94,151  |         |
| 73   | 2410 | Cat 2.4 - Exch Trk CWF - Wb      | Direct              | 552,201             |             |             |                 |             | 0                 | 552,201 |         |
| 74   | 2410 | Cat 3 - IX C&WF                  | Alloc 3             | 12,332              |             |             | 0               |             | 0                 | 10,232  | 2,100   |
| 75   | 2410 | Cat 4 - Host / Remote C&WF       | Direct              | 15,108              |             |             |                 |             |                   | 15,108  |         |
| 76   |      | Total 2410                       | L70-75              | 7,517,121           |             | 6,708,084   | 0               |             | 0                 | 25,340  | 783,697 |



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**Bluffton Telephone Company**  
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Attachment #6 - Form 5

**PART 69**

| Ln  | Acct  | Description                | Allocation | Total<br>Interstate | Common Line |             | Switched Access |             | Special<br>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         | 0  |
| 81  | 2310  | Information Orig /Term     | L8         | 0                   | 0           | 0           |                 |             | 0                 |           |    |
| 82  | 2410  | Cable & Wire Facilities    | L9         | 0                   | 0           |             | 0               | 0           | 0                 | 0         | 0  |
| 83  | Total | 2681                       | L77-82     | 0                   | 0           | 0           | 0               | 0           | 0                 | 0         | 0  |
| <u>Deferred Maint &amp; 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         | 0  |
| 88  | 2310  | Information Orig /Term     | L8         | 0                   | 0           | 0           |                 |             | 0                 |           |    |
| 89  | 2410  | Cable & Wire Facilities    | L9         | 0                   | 0           |             | 0               | 0           | 0                 | 0         | 0  |
| 90  | Total | 1438                       | L84-89     | 0                   | 0           | 0           | 0               | 0           | 0                 | 0         | 0  |
| <u>Accumulated Depreciation - Acct 3100</u>         |       |                            |            |                     |             |             |                 |             |                   |           |    |
| 91  | 2110  | General Support Facilities | L3         | 706,714             | 378,012     | 0           | 164,596         | 0           | 10,939            | 153,167   | 0  |
| 92  | 2210  | COE - Switching            | L4         | 2,182,266           |             |             | 2,182,266       |             | 0                 |           | 0  |
| 93  | 2220  | COE - Operator Systems     | L5         | 0                   |             |             | 0               | 0           | 0                 |           | 0  |
| 94  | 2230  | COE - Transmission         | L6         | 1,534,105           | 579,198     |             | 0               | 0           | 73,218            | 881,689   | 0  |
| 95  | 2310  | Information Orig /Term     | L8         | 0                   | 0           | 0           |                 |             | 0                 |           |    |
| 96  | 2410  | Cable & Wire Facilities    | L9         | 1,240,123           | 1,106,654   |             | 0               | 0           | 4,180             | 129,289   | 0  |
| 97  | Total | 3100                       | L91-96     | 5,663,208           | 2,063,864   | 0           | 2,346,862       | 0           | 88,337            | 1,164,145 | 0  |

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**PART 69**

| Ln   | Acct | Description                    | Allocation           | Total<br>Interstate | Common Line |             | Switched Access |             | Special<br>Access | B&C     | IX |
|--|------|--------------------------------|----------------------|---------------------|-------------|-------------|-----------------|-------------|-------------------|---------|----|
|  |      |                                |                      |                     | BFP         | Pay / Other | Local Sw        | Information |                   |         |    |
| <b><u>Net Current Deferred Operating Income Taxes - Acct 4100</u></b>    |      |                                |                      |                     |             |             |                 |             |                   |         |    |
| 98   | 2110 | General Support Facilities     | L3                   | 0                   | 0           | 0           | 0               | 0           | 0                 | 0       | 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  |
| 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  |
| <b><u>Net Noncurrent Deferred Operating Income Taxes - Acct 4340</u></b> |      |                                |                      |                     |             |             |                 |             |                   |         |    |
| 105  | 2110 | General Support Facilities     | L3                   | 121,894             | 65,200      | 0           | 28,389          | 0           | 1,887             | 26,418  | 0  |
| 106  | 2210 | COE - Switching                | L4                   | 309,211             |             |             | 309,211         |             | 0                 |         | 0  |
| 107  | 2220 | COE - Operator Systems         | L5                   | 0                   |             |             | 0               | 0           | 0                 |         | 0  |
| 108  | 2230 | COE - Transmission             | L6                   | 387,571             | 146,326     |             | 0               | 0           | 18,498            | 222,747 | 0  |
| 109  | 2310 | Information Orig /Term         | L8                   | 0                   | 0           | 0           |                 |             |                   | 0       |    |
| 110  | 2410 | Cable & Wire Facilities        | L9                   | 633,016             | 564,887     |             | 0               | 0           | 2,134             | 65,995  | 0  |
| 111  |      | Total 4340                     | L105-110             | 1,451,692           | 776,413     | 0           | 337,600         | 0           | 22,519            | 315,160 | 0  |
| <b><u>Plant Specific Expenses</u></b>                                    |      |                                |                      |                     |             |             |                 |             |                   |         |    |
| 112  | 6110 | Network Support                | L12                  | 38                  | 20          | 0           | 9               | 0           | 1                 | 8       | 0  |
| 113  | 6120 | General Support                | L3                   | 323,615             | 173,098     | 0           | 75,371          | 0           | 5,009             | 70,137  | 0  |
| 114  | 6210 | COE - Switching - Equal Access | Direct               | 0                   |             |             | 0               |             |                   |         |    |
| 115  | 6210 | COE - Switching - All Other    | Alloc 6              | 165,849             |             |             | 154,123         |             | 11,726            |         | 0  |
| 116  | 6220 | COE - Operator Systems         | L5                   | 0                   |             |             | 0               | 0           | 0                 |         | 0  |
| 117  | 6230 | COE - Transmission             | L6                   | 50,782              | 19,172      |             | 0               | 0           | 2,424             | 29,186  | 0  |
| 118  |      | Total COE                      | L114-117             | 216,631             | 19,172      |             | 154,123         | 0           | 14,150            | 29,186  | 0  |
| 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                  | 391,033             | 348,948     |             | 0               | 0           | 1,318             | 40,767  | 0  |
| 123  |      | Total Plant Specific           | L112,113,118,121-122 | 931,317             | 541,238     | 0           | 229,503         | 0           | 20,478            | 140,098 | 0  |

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**PART 69**

| Ln                                  | Acct | Description                    | Allocation         | Total<br>Interstate | Common Line |             | Switched Access |             | Special<br>Access | B&C     | IX |
|-------------------------------------|------|--------------------------------|--------------------|---------------------|-------------|-------------|-----------------|-------------|-------------------|---------|----|
|                                     |      |                                |                    |                     | BFP         | Pay / Other | Local Sw        | Information |                   |         |    |
| <u>Plant Non-Specific Expenses</u>  |      |                                |                    |                     |             |             |                 |             |                   |         |    |
| 124                                 | 6510 | Other Prop Plant & Equip       | L10                | 20,823              | 11,138      | 0           | 4,850           | 0           | 322               | 4,513   | 0  |
| 125                                 | 6530 | Network Operations             | L10                | 556,486             | 297,657     | 0           | 129,607         | 0           | 8,614             | 120,608 | 0  |
| 126                                 | 6540 | Access                         | Direct             | 0                   |             |             |                 |             |                   |         | 0  |
| 126a                                | 6540 | Universal Service Assignment   | Direct             | 198,870             | 198,870     |             |                 |             |                   |         |    |
|                                     | 6561 | <u>Depreciation</u>            |                    |                     |             |             |                 |             |                   |         |    |
| 127                                 |      | Dep - Support Assets           | L3                 | 65,546              | 35,059      | 0           | 15,266          | 0           | 1,015             | 14,206  | 0  |
| 128                                 |      | Dep - COE Switching            | L4                 | 320,000             |             |             | 320,000         |             | 0                 |         | 0  |
| 129                                 |      | Dep - COE Operator             | L5                 | 0                   |             |             | 0               | 0           | 0                 |         | 0  |
| 130                                 |      | Dep - COE Transmission         | L6                 | 391,991             | 147,995     |             | 0               | 0           | 18,709            | 225,287 | 0  |
| 131                                 |      | Dep - IOT                      | L8                 | 0                   | 0           | 0           |                 |             |                   | 0       |    |
| 132                                 |      | Dep - Cable & Wire Facilities  | L9                 | 303,710             | 271,023     |             | 0               | 0           | 1,024             | 31,663  | 0  |
| 133                                 |      | Total 6561                     | L127-132           | 1,081,247           | 454,077     | 0           | 335,266         | 0           | 20,748            | 271,156 | 0  |
| 134                                 | 6562 | Dep - Prop Held for Future Use | L19                | 0                   | 0           | 0           | 0               | 0           | 0                 | 0       | 0  |
| 135                                 | 6563 | Amort - Tangible Assets        | L16                | 43                  | 23          | 0           | 10              | 0           | 1                 | 9       | 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 | 1,857,469           | 961,765     | 0           | 469,733         | 0           | 29,685            | 396,286 | 0  |
| <u>Customer Operations Expenses</u> |      |                                |                    |                     |             |             |                 |             |                   |         |    |
| 139                                 | 6610 | <u>Marketing</u>               | L12                | 3,026               | 1,618       | 0           | 705             | 0           | 47                | 656     | 0  |
| 140                                 | 6621 | <u>Operator</u>                | Alloc 4            | 0                   |             |             | 0               | 0           |                   |         | 0  |
| 141                                 |      | Outside Operator Services      | Alloc 5            | 0                   |             |             | 0               | 0           |                   |         | 0  |
|                                     | 6622 | <u>Directory</u>               |                    |                     |             |             |                 |             |                   |         |    |
| 142                                 |      | Published Directory Expense    | Direct             | 1,414               |             |             |                 | 1,414       |                   |         |    |

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**PART 69**

| Ln                                | Acct | Description          | Allocation               | Total<br>Interstate | Common Line |             | Switched Access |             | Special<br>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                      | 47,322              | 32,316      | 0           | 14,071          | 935         |                   |        |    |
| 144                               |      | Message Tel          | Direct                   | 34,383              |             |             |                 |             |                   | 34,383 |    |
| 145                               |      | Private Line         | Direct                   | 6,529               |             |             |                 |             |                   | 6,529  |    |
| 146                               |      | Total                | L143-145                 | 88,234              | 32,316      | 0           | 14,071          | 935         |                   | 40,912 |    |
| End User Payment and Collection   |      |                      |                          |                     |             |             |                 |             |                   |        |    |
| 147                               |      | Message Tel          | Direct                   | 49,821              |             |             |                 |             |                   | 49,821 |    |
| 148                               |      | Private Line         | Direct                   | 112                 |             |             |                 |             |                   | 112    |    |
| 149                               |      | EUCL                 | Direct                   | 12,907              | 12,907      |             |                 |             |                   |        |    |
| 150                               |      | Total                | L147-149                 | 62,840              | 12,907      |             |                 |             |                   | 49,933 |    |
| End User Billing Inquiry          |      |                      |                          |                     |             |             |                 |             |                   |        |    |
| 151                               |      | Message Tel          | Direct                   | 0                   |             |             |                 |             |                   | 0      |    |
| 152                               |      | Private Line         | Direct                   | 4,038               |             |             |                 |             |                   | 4,038  |    |
| 153                               |      | EUCL                 | Direct                   | 23,276              | 23,276      |             |                 |             |                   |        |    |
| 154                               |      | Total                | L151-153                 | 27,314              | 23,276      |             |                 |             |                   | 4,038  |    |
| IXC Service Order Processing      |      |                      |                          |                     |             |             |                 |             |                   |        |    |
| 155                               |      | Message Tel          | L13                      | 0                   | 0           | 0           | 0               | 0           |                   |        |    |
| 156                               |      | Private Line         | Direct                   | 0                   |             |             |                 |             | 0                 |        |    |
| 157                               |      | Billing & Collection | Direct                   | 0                   |             |             |                 |             |                   | 0      |    |
| 158                               |      | Total                | L155-157                 | 0                   | 0           | 0           | 0               | 0           | 0                 | 0      |    |
| IXC Payment and Collection        |      |                      |                          |                     |             |             |                 |             |                   |        |    |
| 159                               |      | Message Tel          | L13                      | 0                   | 0           | 0           | 0               | 0           |                   |        |    |
| 160                               |      | Private Line         | Direct                   | 0                   |             |             |                 |             | 0                 |        |    |
| 161                               |      | Billing & Collection | Direct                   | 0                   |             |             |                 |             |                   | 0      |    |
| 162                               |      | Total                | L159-161                 | 0                   | 0           | 0           | 0               | 0           | 0                 | 0      |    |
| IXC Billing Inquiry               |      |                      |                          |                     |             |             |                 |             |                   |        |    |
| 163                               |      | Message Tel          | L13                      | 0                   | 0           | 0           | 0               | 0           |                   |        |    |
| 164                               |      | Private Line         | Direct                   | 0                   |             |             |                 |             | 0                 |        |    |
| 165                               |      | Billing & Collection | Direct                   | 0                   |             |             |                 |             |                   | 0      |    |
| 166                               |      | Total                | L163-165                 | 0                   | 0           | 0           | 0               | 0           | 0                 | 0      |    |
| 167                               |      | Future Use           |                          |                     |             |             |                 |             |                   |        |    |
| 168                               |      | Total Category 1     | L146,150,154,158,162,166 | 178,388             | 68,499      | 0           | 14,071          | 935         | 0                 | 94,883 |    |

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Attachment #6 - Form 9

**PART 69**

| Ln                                   | Acct | Description                         | Allocation                                  | Total<br>Interstate | Common Line |             | Switched Access |             | Special<br>Access | B&C     | IX      |
|--------------------------------------|------|-------------------------------------|---|---------------------|-------------|-------------|-----------------|-------------|-------------------|---------|---------|
|                                      |      |                                     |   |                     | BFP         | Pay / Other | Local Sw        | Information |                   |         |         |
| <u>Cat 2 - Revenue Accounting</u>    |      |                                     |   |                     |             |             |                 |             |                   |         |         |
| 169                                  |      | Message Processing                  | Direct                                      | 345,701             |             |             |                 |             |                   | 345,701 |         |
| 170                                  |      | OB&C - Expense                      | Direct                                      | 87,963              |             |             |                 |             |                   | 87,963  |         |
| 171                                  |      | Future Use                          |   |                     |             |             |                 |             |                   |         |         |
| 172                                  |      | Future Use                          |   |                     |             |             |                 |             |                   |         |         |
| 172                                  |      | Carrier Access Billing              | L11   | 164,802             |             |             | 82,523          | 0           | 5,485             | 76,794  |         |
| 174                                  |      | Subscriber Line Charge              | Direct                                      | 15,523              | 15,523      |             |                 |             |                   |         |         |
| 175                                  |      | Total Category 2                    | L169-174                                    | 613,989             | 15,523      |             | 82,523          | 0           | 5,485             | 76,794  | 433,664 |
| 176                                  |      | Subtotal Customer Services          | L140-142,168,175                            | 793,791             | 84,022      | 0           | 96,594          | 1,414       | 6,420             | 76,794  | 528,547 |
| <u>Category 3 - Other Commercial</u> |      |                                     |   |                     |             |             |                 |             |                   |         |         |
| 177                                  |      | Total Category 3                    | L176  | 9,663               | 1,023       | 0           | 1,176           | 17          | 78                | 935     | 6,434   |
| 178                                  |      | Total Customer Services             | L176-177                                    | 803,454             | 85,045      | 0           | 97,770          | 1,431       | 6,498             | 77,729  | 534,981 |
| 179                                  |      | Total Customer Operations           | L139,178                                    | 806,480             | 86,663      | 0           | 98,475          | 1,431       | 6,545             | 78,385  | 534,981 |
| 180                                  |      | Total Big Three Expenses            | L123-126,179 (less L114)                    | 2,513,976           | 1,135,566   | 0           | 462,435         | 1,431       | 35,959            | 343,604 | 534,981 |
| 180a                                 |      | Total Big Three Expenses - Modified | L180 Less 112, 113, 139, 143, 155, 159, 163 | 2,130,312           | 927,491     | 0           | 371,103         | 1,414       | 29,889            | 271,868 | 528,547 |
| <u>Corporate Operations Expenses</u> |      |                                     |   |                     |             |             |                 |             |                   |         |         |
| 181                                  | 6710 | Executive & Planning                | L180  | 105,110             | 47,478      | 0           | 19,335          | 60          | 1,503             | 14,366  | 22,368  |
| 182                                  | 6720 | General & Administrative            | L180  | 1,467,309           | 662,786     | 0           | 269,905         | 835         | 20,988            | 200,548 | 312,247 |
| 183                                  |      | Total Corporate Operations          | L181-182                                    | 1,572,419           | 710,264     | 0           | 289,240         | 895         | 22,491            | 214,914 | 334,615 |
| 184                                  |      | Total Operating Expenses            | L123,138,179,183                            | 5,167,685           | 2,299,930   | 0           | 1,086,951       | 2,326       | 79,199            | 829,683 | 869,596 |
| <u>Operating Taxes</u>               |      |                                     |   |                     |             |             |                 |             |                   |         |         |
| 185                                  |      | Future Use                          |   |                     |             |             |                 |             |                   |         |         |
| 186                                  | 7240 | Ad Valorem Taxes                    | L12   | 280,170             | 149,859     | 0           | 65,252          | 0           | 4,337             | 60,722  | 0       |
| 187                                  | 7370 | Special Charges                     | L12   | 679                 | 363         | 0           | 158             | 0           | 11                | 147     | 0       |
| 188                                  |      | Total Operating Exp & Taxes         | L184-186                                    | 5,448,534           | 2,450,152   | 0           | 1,152,361       | 2,326       | 83,547            | 890,552 | 869,596 |

Plant Date: Average 09/30/2004  
Expense Date: 12 Mo. Ending 09/30/2004

**Bluffton Telephone Company**  
**Study No.: 240512**

Attachment #6 - Form 10

**PART 69**

| Ln                         | Acct | Description                  | Allocation        | Total<br>Interstate | Common Line |             | Switched Access |             | Special<br>Access | B&C     | IX      |
|----------------------------|------|------------------------------|-------------------|---------------------|-------------|-------------|-----------------|-------------|-------------------|---------|---------|
|                            |      |                              |                   |                     | BFP         | Pay / Other | Local Sw        | Information |                   |         |         |
| Tax Adjustments            |      |                              |                   |                     |             |             |                 |             |                   |         |         |
| 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               | 0                   | 0           | 0           | 0               | 0           | 0                 | 0       | 0       |
| 194                        |      | FIT Adjustments - Deductions | L12               | 0                   | 0           | 0           | 0               | 0           | 0                 | 0       | 0       |
| 195                        |      | Total FIT Adjustments        | L193-194          | 0                   | 0           | 0           | 0               | 0           | 0                 | 0       | 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               | 0                   | 0           | 0           | 0               | 0           | 0                 | 0       | 0       |
| 200                        | 7540 | Interest On Customer Dep     | L12               | 19                  | 11          | 0           | 4               | 0           | 0                 | 4       | 0       |
| Rent Revenues Account 5240 |      |                              |                   |                     |             |             |                 |             |                   |         |         |
| 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       |
| 204                        | 2230 | COE - Transmission           | L6                | 0                   | 0           |             | 0               | 0           | 0                 |         | 0       |
| 205                        | 2310 | Information Orig /Term       | L8                | 0                   | 0           | 0           |                 |             | 0                 |         |         |
| 206                        | 2410 | Cable & Wire Facilities      | L9                | 4,999               | 4,461       |             | 0               |             | 17                | 521     | 0       |
| 207                        |      | Total 5240                   | L201-206          | 4,999               | 4,461       | 0           | 0               | 0           | 17                | 521     | 0       |
| 208                        |      | Total Operating Exp & Taxes  | L188+200 Less 207 | 5,443,554           | 2,445,702   | 0           | 1,152,365       | 2,326       | 83,530            | 890,035 | 869,596 |

Plant Date: Average 09/30/2004  
Expense Date: 12 Mo. Ending 09/30/2004

Bluffton Telephone Company  
Study No.: 240512

Attachment #7 - Form 1

**PART 36**

| Ln | Acct | Description                  | Allocation     | Total<br>Company | Interstate<br>InterLATA<br>Message | Interstate<br>InterLATA<br>P/L | Interstate<br>IntraLATA<br>Message | Interstate<br>IntraLATA<br>P/L | Intrastate<br>InterLATA<br>Message | Intrastate<br>InterLATA<br>P/L | Intrastate<br>IntraLATA<br>Message | Intrastate<br>IntraLATA<br>P/L | EAS    | Local      |
|----|------|------------------------------|----------------|------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|--------|------------|
| 1  | 2111 | Land                         | L10            | 192,970          | 56,375                             | 15,599                         | 0                                  | 0                              | 26,714                             | 69                             | 454                                | 303                            | 48     | 93,408     |
| 2  |      | General Support              | L10            | 3,868,038        | 1,130,023                          | 312,678                        | 0                                  | 0                              | 535,470                            | 1,391                          | 9,099                              | 6,066                          | 957    | 1,872,354  |
| 2a |      | General Purpose Computer     | L10            | 0                | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0      | 0          |
| 3  | 2110 | Land & General Support       | L1-2           | 4,061,008        | 1,186,398                          | 328,277                        | 0                                  | 0                              | 562,184                            | 1,460                          | 9,553                              | 6,369                          | 1,005  | 1,965,762  |
| 4  | 2210 | COE - Switching              | L45            | 4,528,260        | 3,674,864                          |                                | 0                                  |                                | 80,390                             |                                | 1,368                              |                                | 0      | 771,638    |
| 5  | 2220 | COE - Operator Systems       | L50            | 0                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0      | 0          |
| 6  | 2230 | COE - Transmission           | L60            | 9,986,858        | 1,950,535                          | 2,635,996                      | 0                                  | 0                              | 1,225,422                          | 4,299                          | 20,824                             | 23,493                         | 9,899  | 4,116,390  |
| 7  |      | Total COE                    | L4-6           | 14,515,118       | 5,625,399                          | 2,635,996                      | 0                                  | 0                              | 1,305,812                          | 4,299                          | 22,192                             | 23,493                         | 9,899  | 4,888,028  |
| 8  | 2310 | Information Orig /Term       | L66            | 0                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0      | 0          |
| 9  | 2410 | Cable & Wire Facilities      | L74            | 27,788,801       | 6,733,424                          | 783,697                        | 0                                  | 0                              | 4,550,514                          | 10,916                         | 77,326                             | 42,846                         | 565    | 15,589,513 |
| 10 |      | Total COE, IOT & C&WF        | L7-9           | 42,303,919       | 12,358,823                         | 3,419,693                      | 0                                  | 0                              | 5,856,326                          | 15,215                         | 99,518                             | 66,339                         | 10,464 | 20,477,541 |
| 11 | 2680 | Capital Leases               | L81            | 0                | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0      | 0          |
| 12 | 2680 | Leasehold Improvements       | L88            | 1,493            | 436                                | 121                            | 0                                  | 0                              | 207                                | 1                              | 4                                  | 2                              | 0      | 722        |
| 13 | 2680 | Amortizable Tangibles        | L11-12         | 1,493            | 436                                | 121                            | 0                                  | 0                              | 207                                | 1                              | 4                                  | 2                              | 0      | 722        |
| 14 | 2690 | Intangibles                  | L40            | 0                | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0      | 0          |
| 15 | 2001 | Plant In Service             | L3, 10, 13, 14 | 46,366,420       | 13,545,657                         | 3,748,091                      | 0                                  | 0                              | 6,418,717                          | 16,676                         | 109,075                            | 72,710                         | 11,469 | 22,444,025 |
| 16 | 2002 | Prop Held For Future Use     | L15            | 0                | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0      | 0          |
| 17 | 2003 | Plant Under Construction     | L15            | 708,056          | 206,854                            | 57,237                         | 0                                  | 0                              | 98,019                             | 255                            | 1,666                              | 1,110                          | 175    | 342,740    |
| 18 | 2005 | Plant Acquisition Adjustment | L15            | 0                | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0      | 0          |
| 19 | 1220 | Material & Supplies          | L9             | 788,125          | 190,968                            | 22,227                         | 0                                  | 0                              | 129,058                            | 310                            | 2,193                              | 1,215                          | 16     | 442,138    |
| 20 | 1402 | Class B RTB Stock            | L15            | 522,864          | 152,751                            | 42,266                         | 0                                  | 0                              | 72,382                             | 188                            | 1,230                              | 820                            | 129    | 253,098    |
| 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           | 509,553          | 173,426                            | 25,511                         | 0                                  | 0                              | 81,694                             | 150                            | 25,775                             | 592                            | 186    | 202,219    |

Plant Date: Average 09/30/2004  
Expense Date: 12 Mo. Ending 09/30/2004

**Bluffton Telephone Company**  
**Study No.: 240512**

Attachment #7 - Form 2

**PART 36**

| Ln | Acct | Description                    | Allocation                     | Total<br>Company | Interstate<br>InterLATA<br>Message | Interstate<br>InterLATA<br>P/L | Interstate<br>IntraLATA<br>Message | Interstate<br>IntraLATA<br>P/L | Intrastate<br>InterLATA<br>Message | Intrastate<br>InterLATA<br>P/L | Intrastate<br>IntraLATA<br>Message | Intrastate<br>IntraLATA<br>P/L | EAS    | Local      |
|----|------|--------------------------------|--------------------------------|------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|--------|------------|
| 26 | 3100 | Depreciation Reserve           | L102                           | 12,508,633       | 4,499,063                          | 1,164,145                      | 0                                  | 0                              | 1,470,633                          | 3,920                          | 24,991                             | 17,898                         | 3,873  | 5,324,110  |
| 27 | 3200 | Res - Prop Held for Future Use | L16                            | 0                | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0      | 0          |
| 28 | 3400 | Res - Capital leases           | L13                            | 0                | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0      | 0          |
| 29 | 3400 | Res - Leasehold Improvments    | L13                            | 0                | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0      | 0          |
| 30 | 3500 | Res - Intangible               | L14                            | 0                | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0      | 0          |
| 31 | 3600 | Res - Plant Acquisiton Adj     | L15                            | 59               | 17                                 | 5                              | 0                                  | 0                              | 8                                  | 0                              | 0                                  | 0                              | 0      | 29         |
| 32 |      | Total Reserves                 | L 26-31                        | 12,508,692       | 4,499,080                          | 1,164,150                      | 0                                  | 0                              | 1,470,641                          | 3,920                          | 24,991                             | 17,898                         | 3,873  | 5,324,139  |
| 33 | 4040 | Customer Deposits              | L15                            | (54)             | (16)                               | (4)                            | 0                                  | 0                              | (7)                                | 0                              | 0                                  | 0                              | 0      | (27)       |
| 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                           | 1,053,363        | 368,829                            | 51,434                         | 0                                  | 0                              | 156,453                            | 325                            | 35,462                             | 1,255                          | 443    | 439,162    |
| 36 | 4340 | Non-Current Def Oper Taxes     | L116                           | 3,891,831        | 1,136,532                          | 315,160                        | 0                                  | 0                              | 538,755                            | 1,399                          | 9,156                              | 6,106                          | 966    | 1,883,757  |
| 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             | 31,441,186       | 8,265,231                          | 2,364,592                      | 0                                  | 0                              | 4,634,028                          | 11,935                         | 70,330                             | 51,188                         | 6,693  | 16,037,189 |
| 40 |      | Total 2001 Less 2690           | L 3, 10, 13                    | 46,366,420       | 13,545,657                         | 3,748,091                      | 0                                  | 0                              | 6,418,717                          | 16,676                         | 109,075                            | 72,710                         | 11,469 | 22,444,025 |
| 41 |      | Total 2001 Less Associated Res | L15-19,24 Less L32,34<br>36-38 | 31,462,078       | 8,307,867                          | 2,348,245                      | 0                                  | 0                              | 4,636,398                          | 11,922                         | 78,787                             | 51,031                         | 6,821  | 16,021,007 |



Plant Date: Average 09/30/2004  
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**Bluffton Telephone Company**  
**Study No.: 240512**

Attachment #7 - Form 3

**PART 36**

| Ln  | Acct | Description                  | Allocation | Total<br>Company | Interstate<br>InterLATA<br>Message | Interstate<br>InterLATA<br>P/L | Interstate<br>IntraLATA<br>Message | Interstate<br>IntraLATA<br>P/L | Intrastate<br>InterLATA<br>Message | Intrastate<br>InterLATA<br>P/L | Intrastate<br>IntraLATA<br>Message | Intrastate<br>IntraLATA<br>P/L | EAS   | Local     |
|---|------|------------------------------|------------|------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|-------|-----------|
| <b><u>Central Office Switching - Acct 2210</u></b>        |      |                              |            |                  |                                    |                                |                                    |                                |                                    |                                |                                    |                                |       |           |
| 42  | 2210 | Cat 2 - Tandem Switching     | Alloc 2    | 0                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0     | 0         |
| 43  | 2210 | Cat 3 - Local Switching      | Alloc 3    | 4,528,260        | 3,674,864                          |                                | 0                                  |                                | 80,390                             |                                | 1,368                              |                                | 0     | 771,638   |
| 44  | 2210 | Cat 5 - Equal Access         | Alloc 13   | 0                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0                                  |                                |       | 0         |
| 45  |      | Total 2210                   | L42-44     | 4,528,260        | 3,674,864                          |                                | 0                                  |                                | 80,390                             |                                | 1,368                              |                                | 0     | 771,638   |
| <b><u>Central Office Operator Systems - Acct 2220</u></b> |      |                              |            |                  |                                    |                                |                                    |                                |                                    |                                |                                    |                                |       |           |
| 2220  |      | Cat 1 - Operator Systems     |            |                  |                                    |                                |                                    |                                |                                    |                                |                                    |                                |       |           |
| 46  |      | Intercept Boards             | Alloc 24   | 0                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0     | 0         |
| 47  |      | Information Boards           | Alloc 47   | 0                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0     | 0         |
| 48  |      | Service Observing Boards     | Alloc 67   | 0                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0     | 0         |
| 49  |      | Other Boards                 | Alloc 1    | 0                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0     | 0         |
| 50  |      | Total 2220                   | L46-49     | 0                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0     | 0         |
| <b><u>Central Office Transmission - Acct 2230</u></b>     |      |                              |            |                  |                                    |                                |                                    |                                |                                    |                                |                                    |                                |       |           |
| 51  | 2230 | Cat 4.11 - Wdbd Exch Ln xDSL | Alloc 4    | 2,313,518        |                                    | 2,313,518                      |                                    | 0                              |                                    | 0                              |                                    | 0                              | 0     | 0         |
| 52  | 2230 | Cat 4.121 - Exch Trunk EAS   | Alloc 5    | 0                |                                    |                                |                                    |                                |                                    |                                |                                    |                                | 0     | 0         |
| 53  | 2230 | Cat 4.122 - Exch Trunk Toll  | Alloc 6    | 0                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0     | 0         |
| 54  | 2230 | Cat 4.123 - Exch Trunk Spl   | Alloc 7    | 0                |                                    | 0                              |                                    | 0                              |                                    | 0                              |                                    | 0                              |       | 0         |
| 55  | 2230 | Cat 4.13 - Exch Ln Circuit   | Alloc 8    | 6,985,671        | 1,731,633                          | 34,912                         | 0                                  | 0                              | 1,173,112                          | 1,425                          | 19,935                             | 8,194                          | 0     | 4,016,460 |
| 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   | 257,974          | 0                                  | 250,765                        | 0                                  | 0                              | 0                                  | 2,440                          | 0                                  | 4,769                          | 0     | 0         |
| 58  | 2230 | Cat 4.23 - IX Cct - Other    | Alloc 11   | 304,394          | 179,278                            | 36,801                         | 0                                  | 0                              | 42,841                             | 434                            | 728                                | 10,530                         | 9,899 | 23,883    |
| 59  | 2230 | Cat 4.3 - Host Remote        | Alloc 12   | 125,301          | 39,624                             |                                | 0                                  |                                | 9,469                              |                                | 161                                |                                | 0     | 76,047    |
| 60  |      | Total 2230                   | L51-59     | 9,986,858        | 1,950,535                          | 2,635,996                      | 0                                  | 0                              | 1,225,422                          | 4,299                          | 20,824                             | 23,493                         | 9,899 | 4,116,390 |

Plant Date: Average 09/30/2004  
Expense Date: 12 Mo. Ending 09/30/2004

**Bluffton Telephone Company**  
**Study No.: 240512**

Attachment #7 - Form 4

**PART 36**

| Ln  | Acct | Description                      | Allocation | Total<br>Company | Interstate<br>InterLATA<br>Message | Interstate<br>InterLATA<br>P/L | Interstate<br>IntraLATA<br>Message | Interstate<br>IntraLATA<br>P/L | Intrastate<br>InterLATA<br>Message | Intrastate<br>InterLATA<br>P/L | Intrastate<br>IntraLATA<br>Message | Intrastate<br>IntraLATA<br>P/L | EAS | Local |
|---|------|----------------------------------|------------|------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|-----|-------|
| <b><u>Information Origination / Termination - Acct 2310</u></b> |      |                                  |            |                  |                                    |                                |                                    |                                |                                    |                                |                                    |                                |     |       |
| 61  | 2351 | Cat 1 - Pub Tel ( Less Coinless) | Alloc 14   | 0                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0   | 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     |

**Cable and Wire Facilities - Acct 2410**

|    |      |                               |          |            |           |         |   |   |           |        |        |        |     |            |
|----|------|-------------------------------|----------|------------|-----------|---------|---|---|-----------|--------|--------|--------|-----|------------|
| 67 | 2410 | Cat 1 - Exch Ln CWF           | Alloc 17 | 27,061,426 | 6,708,084 | 135,245 | 0 | 0 | 4,544,459 | 5,520  | 77,223 | 31,741 | 0   | 15,559,154 |
| 68 | 2410 | Cat 2.1 - Exch Trk CWF - EAS  | Alloc 5  | 0          |           |         |   |   |           |        |        |        | 0   | 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  | 94,151     |           | 94,151  |   | 0 |           | 0      |        | 0      |     | 0          |
| 71 | 2410 | Cat 2.4 - Exch Trk CWF - Wb   | Alloc 10 | 568,076    | 0         | 552,201 | 0 | 0 | 0         | 5,373  | 0      | 10,502 | 0   | 0          |
| 72 | 2410 | Cat 3 - IX C&WF               | Alloc 18 | 17,373     | 10,232    | 2,100   | 0 | 0 | 2,445     | 23     | 42     | 603    | 565 | 1,363      |
| 73 | 2410 | Cat 4 - Host / Remote C&WF    | Alloc 12 | 47,775     | 15,108    |         | 0 |   | 3,610     |        | 61     |        | 0   | 28,996     |
| 74 |      | Total 2410                    | L67-73   | 27,788,801 | 6,733,424 | 783,697 | 0 | 0 | 4,550,514 | 10,916 | 77,326 | 42,846 | 565 | 15,589,513 |

Plant Date: Average 09/30/2004  
Expense Date: 12 Mo. Ending 09/30/2004

**Bluffton Telephone Company**  
**Study No.: 240512**

Attachment #7 - Form 5

**PART 36**

| Ln   | Acct       | Description                | Allocation | Total<br>Company | Interstate<br>InterLATA<br>Message | Interstate<br>InterLATA<br>P/L | Interstate<br>IntraLATA<br>Message | Interstate<br>IntraLATA<br>P/L | Intrastate<br>InterLATA<br>Message | Intrastate<br>InterLATA<br>P/L | Intrastate<br>IntraLATA<br>Message | Intrastate<br>IntraLATA<br>P/L | EAS | Local |
|--|------------|----------------------------|------------|------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|-----|-------|
| <b><u>Tangible Assets - Capital Leases - Acct 2680</u></b>         |            |                            |            |                  |                                    |                                |                                    |                                |                                    |                                |                                    |                                |     |       |
| 75   | 2110       | General Support Facilities | L3         | 0                | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0   | 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     |
| <b><u>Tangible Assets - Leasehold Improvements - Acct 2680</u></b> |            |                            |            |                  |                                    |                                |                                    |                                |                                    |                                |                                    |                                |     |       |
| 82   | 2110       | General Support Facilities | L3         | 1,493            | 436                                | 121                            | 0                                  | 0                              | 207                                | 1                              | 4                                  | 2                              | 0   | 722   |
| 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     | 1,493            | 436                                | 121                            | 0                                  | 0                              | 207                                | 1                              | 4                                  | 2                              | 0   | 722   |
| <b><u>Deferred Maint &amp; Retirements Acct 1438</u></b>           |            |                            |            |                  |                                    |                                |                                    |                                |                                    |                                |                                    |                                |     |       |
| 89   | 2110       | General Support Facilities | L3         | 0                | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0   | 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 09/30/2004  
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**Bluffton Telephone Company**  
**Study No.: 240512**

Attachment #7 - Form 6

**PART 36**

| Ln   | Acct       | Description                | Allocation | Total<br>Company | Interstate<br>InterLATA<br>Message | Interstate<br>InterLATA<br>P/L | Interstate<br>IntraLATA<br>Message | Interstate<br>IntraLATA<br>P/L | Intrastate<br>InterLATA<br>Message | Intrastate<br>InterLATA<br>P/L | Intrastate<br>IntraLATA<br>Message | Intrastate<br>IntraLATA<br>P/L | EAS   | Local     |
|--|------------|----------------------------|------------|------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|-------|-----------|
| <b><u>Accumulated Depreciation - Acct 3100</u></b>                       |            |                            |            |                  |                                    |                                |                                    |                                |                                    |                                |                                    |                                |       |           |
| 96   | 2110       | General Support Facilities | L3         | 1,894,775        | 553,547                            | 153,167                        | 0                                  | 0                              | 262,302                            | 681                            | 4,457                              | 2,972                          | 469   | 917,180   |
| 97   | 2210       | COE - Switching            | L4         | 2,689,043        | 2,182,266                          |                                | 0                                  |                                | 47,738                             |                                | 812                                |                                | 0     | 458,227   |
| 98   | 2220       | COE - Operator Systems     | L5         | 0                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0     | 0         |
| 99   | 2230       | COE - Transmission         | L6         | 3,340,409        | 652,416                            | 881,689                        | 0                                  | 0                              | 409,880                            | 1,438                          | 6,965                              | 7,858                          | 3,311 | 1,376,852 |
| 100  | 2310       | Information Orig /Term     | L8         | 0                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0     | 0         |
| 101  | 2410       | Cable & Wire Facilities    | L9         | 4,584,406        | 1,110,834                          | 129,289                        | 0                                  | 0                              | 750,713                            | 1,801                          | 12,757                             | 7,068                          | 93    | 2,571,851 |
| 102  | Total 3100 |                            | L96-101    | 12,508,633       | 4,499,063                          | 1,164,145                      | 0                                  | 0                              | 1,470,633                          | 3,920                          | 24,991                             | 17,898                         | 3,873 | 5,324,110 |
| <b><u>Net Current Deferred Operating Income Taxes - Acct 4100</u></b>    |            |                            |            |                  |                                    |                                |                                    |                                |                                    |                                |                                    |                                |       |           |
| 103  | 2110       | General Support Facilities | L3         | 0                | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0     | 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         |
| <b><u>Net Noncurrent Deferred Operating Income Taxes - Acct 4340</u></b> |            |                            |            |                  |                                    |                                |                                    |                                |                                    |                                |                                    |                                |       |           |
| 110  | 2110       | General Support Facilities | L3         | 326,811          | 95,476                             | 26,418                         | 0                                  | 0                              | 45,242                             | 117                            | 769                                | 513                            | 81    | 158,195   |
| 111  | 2210       | COE - Switching            | L4         | 381,017          | 309,211                            |                                | 0                                  |                                | 6,764                              |                                | 115                                |                                | 0     | 64,927    |
| 112  | 2220       | COE - Operator Systems     | L5         | 0                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0     | 0         |
| 113  | 2230       | COE - Transmission         | L6         | 843,910          | 164,824                            | 222,747                        | 0                                  | 0                              | 103,551                            | 363                            | 1,760                              | 1,985                          | 837   | 347,843   |
| 114  | 2310       | Information Orig /Term     | L8         | 0                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0     | 0         |
| 115  | 2410       | Cable & Wire Facilities    | L9         | 2,340,093        | 567,021                            | 65,995                         | 0                                  | 0                              | 383,198                            | 919                            | 6,512                              | 3,608                          | 48    | 1,312,792 |
| 116  | Total 4340 |                            | L110-115   | 3,891,831        | 1,136,532                          | 315,160                        | 0                                  | 0                              | 538,755                            | 1,399                          | 9,156                              | 6,106                          | 966   | 1,883,757 |

Plant Date: Average 09/30/2004  
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**Bluffton Telephone Company**  
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**PART 36**

| Ln                                    | Acct | Description                  | Allocation           | Total<br>Company | Interstate<br>InterLATA<br>Message | Interstate<br>InterLATA<br>P/L | Interstate<br>IntraLATA<br>Message | Interstate<br>IntraLATA<br>P/L | Intrastate<br>InterLATA<br>Message | Intrastate<br>InterLATA<br>P/L | Intrastate<br>IntraLATA<br>Message | Intrastate<br>IntraLATA<br>P/L | EAS | Local     |
|---------------------------------------|------|------------------------------|----------------------|------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|-----|-----------|
| <b><u>Plant Specific Expenses</u></b> |      |                              |                      |                  |                                    |                                |                                    |                                |                                    |                                |                                    |                                |     |           |
| 117                                   | 6110 | Network Support              | L3                   | 104              | 30                                 | 8                              | 0                                  | 0                              | 14                                 | 0                              | 0                                  | 0                              | 0   | 52        |
| 118                                   | 6120 | General Support              | L3                   | 867,647          | 253,478                            | 70,137                         | 0                                  | 0                              | 120,112                            | 312                            | 2,041                              | 1,361                          | 215 | 419,991   |
| 119                                   | 6210 | COE - Switching - Eq. Access | Alloc 13             | 0                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0                                  |                                |     | 0         |
| 120                                   | 6210 | COE - Switching - All Other  | L7                   | 291,395          | 112,931                            | 52,918                         | 0                                  | 0                              | 26,215                             | 86                             | 446                                | 472                            | 199 | 98,128    |
| 121                                   | 6220 | COE - Operator Systems       | L7                   | 0                | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0   | 0         |
| 122                                   | 6230 | COE - Transmission           | L7                   | 89,223           | 34,579                             | 16,203                         | 0                                  | 0                              | 8,027                              | 26                             | 136                                | 144                            | 61  | 30,047    |
| 123                                   |      | Total COE                    | L119-122             | 380,618          | 147,510                            | 69,121                         | 0                                  | 0                              | 34,242                             | 112                            | 582                                | 616                            | 260 | 128,175   |
| 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                   | 1,445,545        | 350,266                            | 40,767                         | 0                                  | 0                              | 236,713                            | 568                            | 4,022                              | 2,229                          | 29  | 810,951   |
| 128                                   |      | Total Plant Specific         | L117,118,123,126-127 | 2,693,914        | 751,284                            | 180,033                        | 0                                  | 0                              | 391,081                            | 992                            | 6,645                              | 4,206                          | 504 | 1,359,169 |

Plant Date: Average 09/30/2004  
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**Bluffton Telephone Company**  
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Attachment #7 - Form 8

**PART 36**

| Ln   | Acct | Description                   | Allocation        | Total<br>Company | Interstate<br>InterLATA<br>Message | Interstate<br>InterLATA<br>P/L | Interstate<br>IntraLATA<br>Message | Interstate<br>IntraLATA<br>P/L | Intrastate<br>InterLATA<br>Message | Intrastate<br>InterLATA<br>P/L | Intrastate<br>IntraLATA<br>Message | Intrastate<br>IntraLATA<br>P/L | EAS   | Local     |
|--|------|-------------------------------|-------------------|------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|-------|-----------|
| <b><u>Plant Non-Specific Expenses</u></b>  |      |                               |                   |                  |                                    |                                |                                    |                                |                                    |                                |                                    |                                |       |           |
| 129  | 6510 | Other Prop Plant & Equip      | L15               | 55,830           | 16,310                             | 4,513                          | 0                                  | 0                              | 7,729                              | 20                             | 131                                | 88                             | 14    | 27,025    |
| 130  | 6530 | Network Operations            | L10               | 1,491,999        | 435,878                            | 120,608                        | 0                                  | 0                              | 206,544                            | 537                            | 3,510                              | 2,340                          | 369   | 722,213   |
| 131  | 6540 | Access                        | Alloc 20          | 536,783          | 0                                  | 0                              | 0                                  | 0                              | 268,392                            | 0                              | 268,391                            | 0                              | 0     | 0         |
| 131a                                       | 6540 | Universal Service Assignment  | Alloc 35          | 198,870          | 198,870                            |                                | 0                                  |                                | 0                                  |                                | 0                                  |                                |       |           |
|  | 6561 | <b><u>Depreciation</u></b>    |                   |                  |                                    |                                |                                    |                                |                                    |                                |                                    |                                |       |           |
| 132  |      | Dep - Support Assets          | L3                | 175,736          | 51,340                             | 14,206                         | 0                                  | 0                              | 24,328                             | 63                             | 413                                | 276                            | 43    | 85,067    |
| 133  |      | Dep - COE Switching           | L4                | 394,312          | 320,000                            |                                | 0                                  |                                | 7,000                              |                                | 119                                |                                | 0     | 67,193    |
| 134  |      | Dep - COE Operator            | L5                | 0                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0     | 0         |
| 135  |      | Dep - COE Transmission        | L6                | 853,534          | 166,704                            | 225,287                        | 0                                  | 0                              | 104,732                            | 367                            | 1,780                              | 2,008                          | 846   | 351,810   |
| 136  |      | Dep - IOT                     | L8                | 0                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0     | 0         |
| 137  |      | Dep - Cable & Wire Facilities | L9                | 1,122,736        | 272,047                            | 31,663                         | 0                                  | 0                              | 183,852                            | 441                            | 3,124                              | 1,731                          | 23    | 629,855   |
| 138  |      | Total 6561                    | L132-137          | 2,546,318        | 810,091                            | 271,156                        | 0                                  | 0                              | 319,912                            | 871                            | 5,436                              | 4,015                          | 912   | 1,133,925 |
| 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               | 116              | 34                                 | 9                              | 0                                  | 0                              | 16                                 | 0                              | 0                                  | 0                              | 0     | 57        |
| 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 | 4,829,916        | 1,461,183                          | 396,286                        | 0                                  | 0                              | 802,593                            | 1,428                          | 277,468                            | 6,443                          | 1,295 | 1,883,220 |
| <b><u>Customer Operations Expenses</u></b> |      |                               |                   |                  |                                    |                                |                                    |                                |                                    |                                |                                    |                                |       |           |
| 144  | 6610 | Marketing                     | Alloc 43          | 7,558            | 3,026                              | 0                              | 0                                  | 0                              | 546                                | 0                              | 4                                  | 0                              | 1,421 | 2,561     |
| 145  | 6621 | Operator                      | L50               | 0                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0     | 0         |
| 146  |      | Outside Operator Services     | Alloc 42          | 0                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0     | 0         |
|  | 6622 | <b><u>Directory</u></b>       |                   |                  |                                    |                                |                                    |                                |                                    |                                |                                    |                                |       |           |
| 147  |      | Classified                    | Alloc 22          | 0                |                                    |                                |                                    |                                |                                    |                                |                                    |                                |       | 0         |
| 148  |      | TWX                           | Alloc 23          | 0                | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0     | 0         |
| 149  |      | Alpha                         | Alloc 24          | 5,000            | 1,414                              |                                | 0                                  |                                | 338                                |                                | 6                                  |                                | 0     | 3,242     |
| 150  |      | Foreign                       | Alloc 25          | 0                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0     | 0         |
| 151  |      | Total 6622                    | L147-150          | 5,000            | 1,414                              | 0                              | 0                                  | 0                              | 338                                | 0                              | 6                                  | 0                              | 0     | 3,242     |

Plant Date: Average 09/30/2004  
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**Bluffton Telephone Company**  
**Study No.: 240512**

Attachment #7 - Form 9

**PART 36**

| Ln   | Acct | Description                                 | Allocation | Total<br>Company | Interstate<br>InterLATA<br>Message | Interstate<br>InterLATA<br>P/L | Interstate<br>IntraLATA<br>Message | Interstate<br>IntraLATA<br>P/L | Intrastate<br>InterLATA<br>Message | Intrastate<br>InterLATA<br>P/L | Intrastate<br>IntraLATA<br>Message | Intrastate<br>IntraLATA<br>P/L | EAS | Local   |
|------|------|---|------------|------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|-----|---------|
| 6623 |      | <b><u>Commercial Operations</u></b>         |            |                  |                                    |                                |                                    |                                |                                    |                                |                                    |                                |     |         |
|      |      | <b><u>Cat 1 - Local Business Office</u></b> |            |                  |                                    |                                |                                    |                                |                                    |                                |                                    |                                |     |         |
|      |      | End User service order processing           |            |                  |                                    |                                |                                    |                                |                                    |                                |                                    |                                |     |         |
| 152  |      | Presubscription                             | Alloc 26   | 47,322           | 47,322                             |                                |                                    |                                |                                    |                                |                                    |                                |     | 0       |
| 153  |      | Directory Advertising                       | Alloc 27   | 0                |                                    |                                |                                    |                                |                                    |                                |                                    |                                |     | 0       |
| 154  |      | All other                                   | Alloc 28   | 198,320          | 34,383                             | 6,529                          | 0                                  | 0                              | 0                                  | 307                            | 0                                  | 699                            |     | 156,402 |
| 155  |      | End User payment & collection               | Alloc 21   | 155,816          | 62,728                             | 112                            | 0                                  | 0                              | 10,781                             | 0                              | 2,113                              | 0                              |     | 80,082  |
| 156  |      | End User billing inquiry                    | Alloc 30   | 79,446           | 23,276                             | 4,038                          | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              |     | 52,132  |
| 157  |      | IXC service order processing                | Alloc 32   | 0                | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              |     | 0       |
| 158  |      | IXC payment and collection                  | Alloc 33   | 0                | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              |     | 0       |
| 159  |      | IXC billing inquiry                         | Alloc 34   | 0                | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              |     | 0       |
| 160  |      | Future Use                                  |            |                  |                                    |                                |                                    |                                |                                    |                                |                                    |                                |     |         |
| 161  |      | Total Category 1                            | L152-160   | 480,904          | 167,709                            | 10,679                         | 0                                  | 0                              | 10,781                             | 307                            | 2,113                              | 699                            | 0   | 288,616 |
|      |      | <b><u>Cat 2 - Revenue Accounting</u></b>    |            |                  |                                    |                                |                                    |                                |                                    |                                |                                    |                                |     |         |
| 162  |      | Message Processing                          | Alloc 36   | 477,910          | 345,701                            |                                | 0                                  |                                | 110,305                            |                                | 21,904                             |                                | 0   | 0       |
| 163  |      | OB&C - Expense                              | Alloc 38   | 294,936          | 87,963                             |                                | 0                                  |                                | 51,743                             |                                | 51,743                             |                                | 0   | 103,487 |
| 164  |      | Future Use                                  |            |                  |                                    |                                |                                    |                                |                                    |                                |                                    |                                |     |         |
| 165  |      | Future Use                                  |            |                  |                                    |                                |                                    |                                |                                    |                                |                                    |                                |     |         |
| 166  |      | Future Use                                  |            |                  |                                    |                                |                                    |                                |                                    |                                |                                    |                                |     |         |
| 167  |      | Carrier Access Billing                      | Alloc 44   | 329,604          | 164,802                            |                                | 0                                  |                                | 82,401                             |                                | 82,401                             |                                |     | 0       |
| 168  |      | Subscriber Line Charge                      | Alloc 29   | 15,523           | 15,523                             |                                | 0                                  |                                | 0                                  |                                | 0                                  |                                |     | 0       |
| 169  |      | Total Category 2                            | L162-168   | 1,117,973        | 613,989                            | 0                              | 0                                  | 0                              | 244,449                            | 0                              | 156,048                            | 0                              | 0   | 103,487 |
| 170  |      | Subtotal Categories 1 & 2                   | L161,169   | 1,598,877        | 781,698                            | 10,679                         | 0                                  | 0                              | 255,230                            | 307                            | 158,161                            | 699                            | 0   | 392,103 |

Plant Date: Average 09/30/2004  
Expense Date: 12 Mo. Ending 09/30/2004

Bluffton Telephone Company  
Study No.: 240512

Attachment #7 - Form 10

**PART 36**

| Ln  | Acct | Description  | Allocation                          | Total<br>Company | Interstate<br>InterLATA<br>Message | Interstate<br>InterLATA<br>P/L | Interstate<br>IntraLATA<br>Message | Interstate<br>IntraLATA<br>P/L | Intrastate<br>InterLATA<br>Message | Intrastate<br>InterLATA<br>P/L | Intrastate<br>IntraLATA<br>Message | Intrastate<br>IntraLATA<br>P/L | EAS   | Local     |
|---|------|--|-------------------------------------|------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|-------|-----------|
| <b><u>Category 3 - Other Commercial</u></b> |      |  |                                     |                  |                                    |                                |                                    |                                |                                    |                                |                                    |                                |       |           |
| 171   |      | Telcom Relay Service                               | Alloc 45                            | 9,663            | 9,663                              |                                | 0                                  |                                | 0                                  |                                | 0                                  |                                |       | 0         |
| 172   |      | Other  | L170                                | 0                | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0     | 0         |
| 173   |      | Total Commercial Operations                        | L170-172                            | 1,608,540        | 791,361                            | 10,679                         | 0                                  | 0                              | 255,230                            | 307                            | 158,161                            | 699                            | 0     | 392,103   |
| 174   |      | Total Customer Operations                          | L144-146,151,173                    | 1,621,098        | 795,801                            | 10,679                         | 0                                  | 0                              | 256,114                            | 307                            | 158,171                            | 699                            | 1,421 | 397,906   |
| 175   |      | Total Big Three Expenses                           | L123,126-127,130,174<br>(less L119) | 4,939,260        | 1,729,455                          | 241,175                        | 0                                  | 0                              | 733,613                            | 1,524                          | 166,285                            | 5,884                          | 2,079 | 2,059,245 |
| <b><u>Corporate Operations Expenses</u></b> |      |  |                                     |                  |                                    |                                |                                    |                                |                                    |                                |                                    |                                |       |           |
| 176   | 6710 | Executive & Planning                               | L175                                | 263,452          | 92,246                             | 12,864                         | 0                                  | 0                              | 39,130                             | 81                             | 8,869                              | 314                            | 111   | 109,837   |
|   | 6720 | General & Administrative                           |                                     |                  |                                    |                                |                                    |                                |                                    |                                |                                    |                                |       |           |
| 177   |      | Other Direct                                       | Alloc 46                            | 64,912           | 64,912                             | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0     | 0         |
| 178   |      | Direct to EAS                                      | Alloc 31                            | 0                |                                    |                                | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0     | 0         |
| 179   |      | Other  | L175                                | 3,515,019        | 1,230,765                          | 171,632                        | 0                                  | 0                              | 522,075                            | 1,085                          | 118,337                            | 4,187                          | 1,480 | 1,465,458 |
| 180   |      | Total 6720   | L177-179                            | 3,579,931        | 1,295,677                          | 171,632                        | 0                                  | 0                              | 522,075                            | 1,085                          | 118,337                            | 4,187                          | 1,480 | 1,465,458 |
| 181   |      | Total Corporate Operations                         | L176,180                            | 3,843,383        | 1,387,923                          | 184,496                        | 0                                  | 0                              | 561,205                            | 1,166                          | 127,206                            | 4,501                          | 1,591 | 1,575,295 |
| 182   |      | Total Operating Expenses                           | L128,143,174,181                    | 12,988,311       | 4,396,191                          | 771,494                        | 0                                  | 0                              | 2,010,993                          | 3,893                          | 569,490                            | 15,849                         | 4,811 | 5,215,590 |
| <b><u>Operating Taxes</u></b>               |      |  |                                     |                  |                                    |                                |                                    |                                |                                    |                                |                                    |                                |       |           |
| 183   |      | Future Use   |                                     |                  |                                    |                                |                                    |                                |                                    |                                |                                    |                                |       |           |
| 184   | 7240 | Ad Valorem Taxes - Allocated                       | L15                                 | 737,581          | 215,480                            | 59,623                         | 0                                  | 0                              | 102,107                            | 265                            | 1,735                              | 1,157                          | 182   | 357,032   |
| 185   | 7240 | Ad Valorem Taxes - Direct                          | Alloc 40                            | 5,067            | 5,067                              | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0     | 0         |
| 186   |      | Total 7240   | L183-185                            | 742,648          | 220,547                            | 59,623                         | 0                                  | 0                              | 102,107                            | 265                            | 1,735                              | 1,157                          | 182   | 357,032   |
| 187   | 7370 | Special Charges                                    | L181                                | 1,660            | 599                                | 80                             | 0                                  | 0                              | 242                                | 1                              | 55                                 | 2                              | 1     | 680       |
| 188   |      | Total Operating Exp & Taxes                        | L182,186,187                        | 13,732,619       | 4,617,337                          | 831,197                        | 0                                  | 0                              | 2,113,342                          | 4,159                          | 571,280                            | 17,008                         | 4,994 | 5,573,302 |
| 189   |      | Total Operating Exp & Taxes<br>(Less Depreciation) | L188 Less 138-142                   | 11,186,185       | 3,807,212                          | 560,032                        | 0                                  | 0                              | 1,793,414                          | 3,288                          | 565,844                            | 12,993                         | 4,082 | 4,439,320 |

John Staurulakis, Inc.



Plant Date: Average 09/30/2004  
Expense Date: 12 Mo. Ending 09/30/2004

**Bluffton Telephone Company**  
**Study No.: 240512**

Attachment #7 - Form 11

**PART 36**

| Ln                                       | Acct | Description                  | Allocation        | Total<br>Company | Interstate<br>InterLATA<br>Message | Interstate<br>InterLATA<br>P/L | Interstate<br>IntraLATA<br>Message | Interstate<br>IntraLATA<br>P/L | Intrastate<br>InterLATA<br>Message | Intrastate<br>InterLATA<br>P/L | Intrastate<br>IntraLATA<br>Message | Intrastate<br>IntraLATA<br>P/L | EAS   | Local     |
|--|------|------------------------------|-------------------|------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|-------|-----------|
| <b><u>Tax Adjustments</u></b>            |      |                              |                   |                  |                                    |                                |                                    |                                |                                    |                                |                                    |                                |       |           |
| 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               | 0                | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0     | 0         |
| 195                                      |      | FIT Adjustments - Deductions | L15               | 0                | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0     | 0         |
| 196                                      |      | Total FIT Adjustments        | L194-195          | 0                | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0     | 0         |
| 197                                      |      | SIT Adjustments - Addbacks   | L15               | 0                | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0     | 0         |
| 198                                      |      | SIT Adjustments - Deductions | L15               | 0                | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0     | 0         |
| 199                                      |      | Total SIT Adjustments        | L197-198          | 0                | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0     | 0         |
| 200                                      | 7500 | Fixed Charges                | L41               | 0                | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0     | 0         |
| 201                                      | 7540 | Interest On Customer Dep     | L41               | 57               | 15                                 | 4                              | 0                                  | 0                              | 8                                  | 0                              | 0                                  | 0                              | 0     | 30        |
| <b><u>Rent Revenues Account 5240</u></b> |      |                              |                   |                  |                                    |                                |                                    |                                |                                    |                                |                                    |                                |       |           |
| 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                | 18,480           | 4,478                              | 521                            | 0                                  | 0                              | 3,026                              | 7                              | 51                                 | 28                             | 0     | 10,369    |
| 208                                      |      | Total 5240                   | L202-207          | 18,480           | 4,478                              | 521                            | 0                                  | 0                              | 3,026                              | 7                              | 51                                 | 28                             | 0     | 10,369    |
| 209                                      |      | Total Operating Exp & Taxes  | L188+201 Less 208 | 13,714,196       | 4,612,874                          | 830,680                        | 0                                  | 0                              | 2,110,324                          | 4,152                          | 571,229                            | 16,980                         | 4,994 | 5,562,963 |

Plant Date: Average 9/30/2004  
Expense Date: 12 Mo. Ending 9/30/2004

**Bluffton Telephone Company**  
**Study No.: 240512**

Attachment #8 - Input 1

**PLANT IN SERVICE**

**OTHER INV / RES**

| Acct | Description                           | Investment        | Reserve           |
|------|---------------------------------------|-------------------|-------------------|
| 2111 | Land                                  | 192,970           |                   |
|      | General Support                       | 3,868,038         | 1,894,775         |
|      | Land & General Support                | <u>Total 2110</u> | <u>1,894,775</u>  |
| 2211 | Analog Electronic Switching           | 0                 | 0                 |
| 2212 | Digital Electronic Switching          | 4,528,260         | 2,689,043         |
| 2215 | Electro-Mechanical Switching          | 0                 | 0                 |
|      | COE - Switching                       | <u>Total 2210</u> | <u>2,689,043</u>  |
| 2220 | COE - Operator Systems                | <u>Total 2220</u> | <u>0</u>          |
| 2231 | Radio Systems                         | 0                 | 0                 |
| 2232 | Circuit Equipment                     | 9,986,858         | 3,340,409         |
|      | COE - Transmission                    | <u>Total 2230</u> | <u>3,340,409</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                                 | 7,480             | 7,480             |
| 2421 | Aerial Cable                          | 66,333            | 60,959            |
| 2422 | Underground Cable                     | 2,178,743         | 305,477           |
| 2423 | Buried Cable                          | 22,473,144        | 3,555,650         |
| 2424 | Submarine Cable                       | 0                 | 0                 |
| 2425 | Deep Sea Cable                        | 0                 | 0                 |
| 2426 | Intrabuilding Network Cable           | 0                 | 0                 |
| 2431 | Aerial Wire                           | 0                 | 0                 |
| 2441 | Conduit Systems                       | 3,063,101         | 654,840           |
|      | Cable & Wire Facilities               | <u>Total 2410</u> | <u>4,584,406</u>  |
| 2681 | Capital Leases                        | 0                 |                   |
| 2682 | Leasehold Improvements                | 1,493             |                   |
|      | Amortizable Tangibles                 | <u>Total 2680</u> | <u>1,493</u>      |
| 2690 | Intangibles                           | 0                 |                   |
|      | Plant In Service                      | <u>Total 2001</u> | <u>46,366,420</u> |

| Acct | Description                    | Investment        | Reserve           |
|------|--------------------------------|-------------------|-------------------|
| 1220 | Material & Supplies            | 788,125           |                   |
| 1402 | Class B RTB Stock              | 522,864           |                   |
| 1410 | Other Noncurrent Assets        | 0                 |                   |
| 1438 | Deferred Maint & Retire        | 0                 |                   |
| 1439 | Deferred Non-Capital Eq Access | 0                 |                   |
| 1500 | Other Jurisdictional Assets    | 0                 |                   |
| 2002 | Prop Held For Future Use       | 0                 |                   |
| 2003 | Plant Under Construction       | 708,056           |                   |
| 2005 | Plant Acquisition Adjustment   | 0                 |                   |
|      | Depreciation Reserve           | <u>Total 3100</u> | <u>12,508,633</u> |
| 3200 | Res - Prop Held for Fut Use    |                   | 0                 |
| 3410 | Res - Capital leases           |                   | 0                 |
| 3420 | Res - Leasehold Improvements   |                   | 0                 |
| 3500 | Res - Intangible               |                   | 0                 |
| 3600 | Res - Plant Acq Adj            |                   | 59                |
| 4040 | Customer Deposits              |                   | (54)              |
| 4100 | Current Def Oper Taxes         |                   | 0                 |
| 4310 | Other Long Term Liabilities    |                   | 1,053,363         |
| 4340 | Non-Current Def Oper Taxes     |                   | 3,891,831         |
| 4360 | Other Deferred Credits         |                   | 0                 |
| 4370 | Oth Juris Liab & Def Credits   |                   | 0                 |
|      | Net w/o CWC                    | <u>30,931,633</u> |                   |
| CWC  | Cash Working Capital           | 509,553           |                   |
|      | Net with CWC                   | <u>31,441,186</u> |                   |

Plant Date: Average 9/30/2004  
Expense Date: 12 Mo. Ending 9/30/2004

**Bluffton Telephone Company**  
**Study No.: 240512**

Attachment #8 - Input 2

**CENTRAL OFFICE EQUIPMENT**

| Account | Cat          | Per Study        |
|---------|--------------|------------------|
| 2210    | 2            | 0                |
|         | 3            | 4,528,260        |
|         | 5            | 0                |
|         | <b>Total</b> | <b>4,528,260</b> |
| 2220    | 1            |                  |
|         | Intrcpt Bds  | 0                |
|         | Info Bds     | 0                |
|         | Ser Obs Bds  | 0                |
|         | Oth Bds      | 0                |
|         | <b>Total</b> | <b>0</b>         |
| 2230    | 4.11         | 2,313,518        |
|         | 4.121        | 0                |
|         | 4.122        | 0                |
|         | 4.123        | 0                |
|         | 4.13         | 6,985,671        |
|         | 4.21         | 0                |
|         | 4.22         | 257,974          |
|         | 4.23         | 304,394          |
|         | 4.3          | 125,301          |
|         | <b>Total</b> | <b>9,986,858</b> |

**INFORMATION ORIGINATION/TERMINATION**

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

**CABLE & WIRE FACILITIES**

| Account      | Cat | Per Study         |
|--------------|-----|-------------------|
| 2410         | 1   | 27,061,426        |
|              | 2.1 | 0                 |
|              | 2.2 | 0                 |
|              | 2.3 | 94,151            |
|              | 2.4 | 568,076           |
|              | 3   | 17,373            |
|              | 4   | 47,775            |
| <b>Total</b> |     | <b>27,788,801</b> |

Plant Date: Average 9/30/2004  
Expense Date: 12 Mo. Ending 9/30/2004

**Bluffton Telephone Company**  
**Study No.: 240512**

Attachment #8 - Input 3

**EXPENSE SUMMARY**

| Account                                     | Description                                     | Per Study         |
|---|---|-------------------|
| 6110  | Network Support                                 | 104               |
| 6120  | General Support                                 | 867,647           |
| 6210  | Central Office Switching Equip - Eq Access Conv | 0                 |
| 6210  | Central Office Switching Equipment - All Other  | 291,395           |
| 6220  | Operator Systems                                | 0                 |
| 6230  | Central Office Transmission                     | 89,223            |
| 6310  | Info Orig/Term - Customer Premise               | 0                 |
| 6310  | Info Orig/Term - Other                          | 0                 |
| 6410  | Cable and Wire Facilities                       | 1,445,545         |
| <b>Total Plant Specific</b>                 |   | <b>2,693,914</b>  |
| 6510  | Other Property, Plant & Equipment               | 55,830            |
| 6530  | Network Operations                              | 1,491,999         |
| 6540  | Access Expense                                  | 735,653           |
| 6561  | Depreciation                                    | 2,546,318         |
| 6562  | Dep Exp - Property Held For Future Use          | 0                 |
| 6563  | Amortization - Tangible                         | 116               |
| 6564  | Amortization - Intangible                       | 0                 |
| 6565  | Amortization - Acquisition                      | 0                 |
| 6560  | Depreciation & Amortization                     | 2,546,434         |
| <b>Total Plant Non-Specific Operations</b>  |   | <b>4,829,916</b>  |
| 6610  | Marketing                                       | 7,558             |
| 6620  | Services  | 1,613,540         |
| <b>Total Customer Operations</b>            |   | <b>1,621,098</b>  |
| 6710  | Executive and Planning                          | 263,452           |
| 6720  | General and Administrative                      | 3,579,931         |
| <b>Total Corporate Operations</b>           |   | <b>3,843,383</b>  |
| 7240  | Ad Valorem                                      | 742,648           |
| 7370  | Special Charges                                 | 1,660             |
| <b>Total Operating Expenses &amp; Taxes</b> |   | <b>13,732,619</b> |

Plant Date: Average 9/30/2004  
Expense Date: 12 Mo. Ending 9/30/2004

**Bluffton Telephone Company**  
**Study No.: 240512**

Attachment #8 - Input 4

**ITEMS ASSIGNED BY PRIMARY PLANT ACCOUNT**

| Primary Plant<br>Account | Description                           | 2681 | 2682  | 4100 | 4340      | 6561      | 5240   | 1438 |
|--------------------------|---------------------------------------|------|-------|------|-----------|-----------|--------|------|
| 2111                     | Land                                  | 0    | 0     |      |           |           | 0      | 0    |
|                          | General Support                       | 0    | 1,493 | 0    | 326,811   | 175,736   | 0      | 0    |
| 2210                     | COE - Switching                       | 0    | 0     | 0    | 381,017   | 394,312   | 0      | 0    |
| 2220                     | COE - Operator Systems                | 0    | 0     | 0    | 0         | 0         | 0      | 0    |
| 2230                     | COE - Transmission                    | 0    | 0     | 0    | 843,910   | 853,534   | 0      | 0    |
| 2310                     | Information Origination / Termination | 0    | 0     | 0    | 0         | 0         | 0      | 0    |
| 2410                     | Cable & Wire Facilities               | 0    | 0     | 0    | 2,340,093 | 1,122,736 | 18,480 | 0    |
| Total                    |                                       | 0    | 1,493 | 0    | 3,891,831 | 2,546,318 | 18,480 | 0    |

Plant Date: Average 9/30/2004  
Expense Date: 12 Mo. Ending 9/30/2004

**Bluffton Telephone Company**  
**Study No.: 240512**

Attachment #8 - Input 5

**OPERATOR EXPENSE**

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

**DIRECTORY EXPENSE**

|                   | <u>Amount</u> |
|-------------------|---------------|
| 4 Classified      | 0             |
| 5 Alpha           | 5,000         |
| 6 Foreign         | 0             |
| 7 TWX             | 0             |
| 8 Total Directory | <u>5,000</u>  |

**REVENUE ACCOUNTING / OTHER COMMERCIAL**

| <u>Category 2 - Revenue Accounting</u> | <u>Amount</u>    |
|--|------------------|
| 9 Message Processing                   | 477,910          |
| 10 OB&C - Expense                      | 294,936          |
| 11 Future Use                          |                  |
| 12 Future Use                          |                  |
| 13 Future Use                          |                  |
| 14 Carrier Access Billing              | 329,604          |
| 15 Subscriber Line Charge              | 15,523           |
| 16 Total Category 2                    | <u>1,117,973</u> |

**Category 3 - Other Commercial**

|                         |              |
|-------------------------|--------------|
| 17 Telcom Relay Service | 9,663        |
| 18 Other                | 0            |
| 19 Total Category 3     | <u>9,663</u> |

Plant Date: Average 9/30/2004  
Expense Date: 12 Mo. Ending 9/30/2004

**Bluffton Telephone Company**  
**Study No.: 240512**

Attachment #8 - Input 6

**LOCAL BUSINESS OFFICE**

| Account 6623 - Local Business Office Category 1 |                        | Total   | Interstate<br>InterLATA<br>Message | Interstate<br>InterLATA<br>P/L | Interstate<br>IntraLATA<br>Message | Interstate<br>IntraLATA<br>P/L | Intrastate<br>InterLATA<br>Message | Intrastate<br>InterLATA<br>P/L | Intrastate<br>IntraLATA<br>Message | Intrastate<br>IntraLATA<br>P/L | EAS | Local   |
|---|------------------------|---------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|-----|---------|
| <b>End User Service Order Processing</b>        |                        |         |                                    |                                |                                    |                                |                                    |                                |                                    |                                |     |         |
| 1   | Local                  | 155,855 |                                    |                                |                                    |                                |                                    |                                |                                    |                                |     | 155,855 |
| 2   | Directory              | 0       |                                    |                                |                                    |                                |                                    |                                |                                    |                                |     | 0       |
| 3   | Message Tel            | 34,383  | 34,383                             |                                | 0                                  |                                | 0                                  |                                | 0                                  |                                |     |         |
| 4   | Private Line           | 8,082   |                                    | 6,529                          |                                    | 0                              |                                    | 307                            |                                    | 699                            |     | 547     |
| 5   | Presubscription        | 47,322  | 47,322                             |                                |                                    |                                |                                    |                                |                                    |                                |     |         |
| 6   | Total                  | 245,642 | 81,705                             | 6,529                          | 0                                  | 0                              | 0                                  | 307                            | 0                                  | 699                            | 0   | 156,402 |
| <b>End User Payment and Collection</b>          |                        |         |                                    |                                |                                    |                                |                                    |                                |                                    |                                |     |         |
| 7   | Local                  | 80,082  |                                    |                                |                                    |                                |                                    |                                |                                    |                                |     | 80,082  |
| 8   | Message Tel            | 62,715  | 49,821                             |                                | 0                                  |                                | 10,781                             |                                | 2,113                              |                                |     |         |
| 9   | Private Line           | 112     |                                    | 112                            |                                    | 0                              |                                    | 0                              |                                    | 0                              |     |         |
| 10  | Subscriber Line Charge | 12,907  | 12,907                             |                                |                                    | 0                              |                                    | 0                              |                                    |                                |     |         |
| 11  | Total                  | 155,816 | 62,728                             | 112                            | 0                                  | 0                              | 10,781                             | 0                              | 2,113                              | 0                              | 0   | 80,082  |
| <b>End User Billing Inquiry</b>                 |                        |         |                                    |                                |                                    |                                |                                    |                                |                                    |                                |     |         |
| 12  | Local                  | 52,132  |                                    |                                |                                    |                                |                                    |                                |                                    |                                |     | 52,132  |
| 13  | Message Tel            | 0       | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0                                  |                                |     |         |
| 14  | Private Line           | 4,038   |                                    | 4,038                          |                                    | 0                              |                                    | 0                              |                                    | 0                              |     |         |
| 15  | Subscriber Line Charge | 23,276  | 23,276                             |                                |                                    | 0                              |                                    | 0                              |                                    |                                |     |         |
| 16  | Total                  | 79,446  | 23,276                             | 4,038                          | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0   | 52,132  |
| <b>IXC Service Order Processing</b>             |                        |         |                                    |                                |                                    |                                |                                    |                                |                                    |                                |     |         |
| 17  | Switched Access        | 0       | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0                                  |                                |     |         |
| 18  | Private Line           | 0       |                                    | 0                              |                                    | 0                              |                                    | 0                              |                                    | 0                              |     |         |
| 19  | Billing and Collection | 0       | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0                                  |                                |     |         |
| 20  | Total                  | 0       | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0   | 0       |
| <b>IXC Payment and Collection</b>               |                        |         |                                    |                                |                                    |                                |                                    |                                |                                    |                                |     |         |
| 21  | Switched Access        | 0       | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0                                  |                                |     |         |
| 22  | Private Line           | 0       |                                    | 0                              |                                    | 0                              |                                    | 0                              |                                    | 0                              |     |         |
| 23  | Billing and Collection | 0       | 0                                  |                                |                                    | 0                              |                                    | 0                              |                                    |                                |     |         |
| 24  | Total                  | 0       | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0   | 0       |
| <b>IXC Billing Inquiry</b>                      |                        |         |                                    |                                |                                    |                                |                                    |                                |                                    |                                |     |         |
| 25  | Switched Access        | 0       | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0                                  |                                |     |         |
| 26  | Private Line           | 0       |                                    | 0                              |                                    | 0                              |                                    | 0                              |                                    | 0                              |     |         |
| 27  | Billing and Collection | 0       | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0                                  |                                |     |         |
| 28  | Total                  | 0       | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0   | 0       |
| <b>29 Future Use</b>                            |                        |         |                                    |                                |                                    |                                |                                    |                                |                                    |                                |     |         |
| 30  | Total Category 1       | 480,904 | 167,709                            | 10,679                         | 0                                  | 0                              | 10,781                             | 307                            | 2,113                              | 699                            | 0   | 288,616 |

Plant Date: Average 9/30/2004  
Expense Date: 12 Mo. Ending 9/30/2004

**Bluffton Telephone Company**  
**Study No.: 240512**

Attachment #8 - Input 7

**PART 36 - DIRECT ASSIGNMENTS**

|   | Total<br>Company | Interstate<br>InterLATA<br>Message | Interstate<br>InterLATA<br>P/L | Interstate<br>IntraLATA<br>Message | Interstate<br>IntraLATA<br>P/L | Intrastate<br>InterLATA<br>Message | Intrastate<br>InterLATA<br>P/L | Intrastate<br>IntraLATA<br>Message | Intrastate<br>IntraLATA<br>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               | 536,783          | 0                                  | 0                              | 0                                  | 0                              | 268,392                            | 0                              | 268,391                            | 0                              | 0   | 0     |
| 5 Outside Operator Services                   | 0                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0   | 0     |
| 6 Subscriber Line Charge                      | 15,523           | 15,523                             |                                | 0                                  |                                | 0                                  |                                | 0                                  |                                |     |       |
| 7 Telecom. Relay Service (TRS)                | 9,663            | 9,663                              |                                | 0                                  |                                | 0                                  |                                | 0                                  |                                |     | 0     |
| 8 Account 6720 - Direct Assignments           | 64,912           | 64,912                             | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0   | 0     |
| 9 Account 6720 - Direct EAS                   | 0                |                                    |                                |                                    |                                |                                    |                                |                                    |                                | 0   |       |
| 10 Account 7240 - Direct Ad Valorem Taxes     | 5,067            | 5,067                              | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0   | 0     |
| 10b Account 6540 - Direct USF Contribution    | 198,870          | 198,870                            |                                | 0                                  |                                | 0                                  |                                | 0                                  |                                |     |       |
| 11 IX Circuit For Other Company               | 0                | 0                                  | 0                              | 0                                  | 0                              |                                    |                                |                                    |                                |     |       |



**Plant Date: Average 9/30/2004**  
**Expense Date: 12 Mo. Ending 9/30/2004**

**Bluffton Telephone Company**  
**Study No.: 240512**

**Attachment #8 - Input 8**

Plant Date: Average 9/30/2004  
Expense Date: 12 Mo. Ending 9/30/2004

**Bluffton Telephone Company**  
**Study No.: 240512**

Attachment #8 - Input 9

**LOOPS / CIRCUITS**

|   | Total<br>Company | Message   | Interstate<br>InterLATA<br>P/L | Interstate<br>IntraLATA<br>P/L | Intrastate<br>InterLATA<br>P/L | Intrastate<br>IntraLATA<br>P/L | Local<br>P/L | Total<br>P/L |
|---|------------------|-----------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------|--------------|
| 1 Loops                                 | 19,609           | 19,443    | 98                             | 0                              | 4                              | 23                             | 41           | 166          |
| 2 Circuits                              | 2,804            | 2,144     | 339                            | 0                              | 4                              | 97                             | 220          | 660          |
| 3 Circuit Miles                         | 33,115.24        | 25,320.64 | 4,003.59                       | 0.00                           | 44.29                          | 1,148.52                       | 2,598.20     | 7,794.60     |
| 4 Wideband Channels                     | 13,956           | 0         | 13,566                         | 0                              | 132                            | 258                            | 0            | 13,956       |
| 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<br>Company | Interstate<br>InterLATA<br>Message | Interstate<br>InterLATA<br>P/L | Interstate<br>IntraLATA<br>Message | Interstate<br>IntraLATA<br>P/L | Intrastate<br>InterLATA<br>Message | Intrastate<br>InterLATA<br>P/L | Intrastate<br>IntraLATA<br>Message | Intrastate<br>IntraLATA<br>P/L | EAS     | Local   |
|---------------------------|------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|---------|---------|
| 7 Billed Messages         | 193,772          | 140,167                            |                                | 0                                  |                                | 44,724                             |                                | 8,881                              |                                | 0       | 0       |
| 8 Other Units             | 0                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0       | 0       |
| 9 Information Units       | 0                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0       | 0       |
| 10 Future Use             |                  |                                    |                                |                                    |                                |                                    |                                |                                    |                                |         |         |
| 11 TWX Connections        | 0                | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0       | 0       |
| 12 TWX Minutes of Use     | 0                | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0                                  | 0                              | 0       | 0       |
| 13 Foreign Directory Cost | 0                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0                                  |                                | 0       |         |
| 14 Marketing Billing      | 602,997          | 241,427                            | 0                              | 0                                  | 0                              | 43,530                             | 0                              | 346                                | 0                              | 113,405 | 204,289 |
| 15 OB&C Expense           | 294,936          | 87,963                             |                                | 0                                  |                                | 51,743                             |                                | 51,743                             |                                | 0       | 103,487 |

**FIXED CHARGES / TAXES**

|   | Total<br>Company |
|---|------------------|
| 16 Account 7210 - Amort of Inv Tax Credit       | 0                |
| 17 Account 7340 - AFUDC                         | 0                |
| 18 Account 7500 - Fixed Charges                 | 0                |
| 19 Account 7540 - Interest on Customer Deposits | 57               |
| 20 FIT Adjustment - Addbacks                    | 0                |
| 21 FIT Adjustment - Deducts                     | 0                |
| 22 SIT Adjustment - Addbacks                    | 0                |
| 23 SIT Adjustment - Deducts                     | 0                |
| 24 TRA - 86 Amortization                        | 0                |

**MISCELLANEOUS DATA**

|  | Total<br>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 | 0.070701         |

Plant Date: Average 9/30/2004  
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**Bluffton Telephone Company**  
**Study No.: 240512**

Attachment #8 - Input 10

**TRAFFIC FACTORS**

|  | Interstate<br>InterLATA | Interstate<br>IntraLATA | State<br>InterLATA | State<br>IntraLATA | EAS      | Local    | Total    |
|--|-------------------------|-------------------------|--------------------|--------------------|----------|----------|----------|
| 1 Tandem Switching Factor                | 0.000000                | 0.000000                | 0.000000           | 0.000000           | 0.000000 | 0.000000 | 0.000000 |
| 2 Weighted Dem                           | 0.811540                | 0.000000                | 0.017753           | 0.000302           | 0.000000 | 0.170405 | 1.000000 |
| 3 Wideband Exch Line xDSL Circuit Factor | 1.000000                | 0.000000                | 0.000000           | 0.000000           | 0.000000 | 0.000000 | 1.000000 |
| 4 Exchange Trunk Toll Factor             | 0.000000                | 0.000000                | 0.000000           | 0.000000           | 0.000000 | 0.000000 | 0.000000 |
| 5 Subscriber Plant Factor                | 0.250000                | 0.000000                | 0.169365           | 0.002878           | 0.000000 | 0.577757 | 1.000000 |
| 6 Conversation Minute Factor             | 0.770271                | 0.000000                | 0.184066           | 0.003128           | 0.042535 |          | 1.000000 |
| 7 Conversation Minute Miles Factor       | 0.770271                | 0.000000                | 0.184066           | 0.003128           | 0.042535 |          | 1.000000 |
| 8 Host Remote Factor                     | 0.316233                | 0.000000                | 0.075568           | 0.001284           | 0.000000 | 0.606915 | 1.000000 |
| 9 Subscriber Line Usage Factor           | 0.282741                | 0.000000                | 0.067564           | 0.001148           | 0.000000 | 0.648547 | 1.000000 |
| 10 Exchange Trunk Special Factor         | 1.000000                | 0.000000                | 0.000000           | 0.000000           |          | 0.000000 | 1.000000 |
| 11 Equal Access Factor                   | 0.807128                | 0.000000                | 0.192872           | 0.000000           |          |          | 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 9/30/2004  
Expense Date: 12 Mo. Ending 9/30/2004

**Bluffton Telephone Company**  
**Study No.: 240512**

Attachment #8 - Input 11

**PART 69 - DIRECT ASSIGNMENTS**

|  | Total<br>Interstate | Common Line |             | Switched Access |             | Special<br>Access | B&C    |
|--|---------------------|-------------|-------------|-----------------|-------------|-------------------|--------|
|  |                     | BFP         | Pay / Other | Local Sw        | Information | Transport         |        |
| 1 Account 2210 - COE Category 2              | 0                   |             |             |                 |             | 0                 |        |
| STP Portion Re-allocation                    |                     |             |             | 0               |             | 0                 |        |
| 2 Account 2230 - COE Category 4.23 - Msg     | 179,278             |             |             |                 | 0           | 179,278           |        |
| DSI/VG Multiplexer Re-allocation             |                     |             |             | 0               |             | 0                 |        |
| - Spl  | 36,801              |             |             |                 |             |                   | 36,801 |
| DSI/VG Multiplexer Re-allocation             |                     |             |             | 0               |             |                   | 0      |
| 3 Account 2410 - C&WF Category 3 - Msg       | 10,232              |             |             |                 | 0           | 10,232            |        |
| - Spl  | 2,100               |             |             |                 |             |                   | 2,100  |
| STP Transmission Re-allocation               |                     |             |             | 0               |             |                   | 0      |
| 4 Account 6621 - Operator Services           | 0                   |             |             | 0               | 0           |                   |        |
| 5 Account 6621 - Outside Operator Services   | 0                   |             |             | 0               | 0           |                   |        |
| 6 Future Use                                 |                     |             |             |                 |             |                   |        |
| 7 Account 6210 - COE - Switching - All Other | 165,849             |             |             | 165,849         |             | 0                 |        |
| Common Channel Signalling Re-allocation      |                     |             |             | (11,726)        |             | 11,726            |        |
| 8 Account 6540 - Direct USF Contribution     | 198,870             | 198,870     |             |                 |             |                   |        |

Plant Date: Average 9/30/2004  
Expense Date: 12 Mo. Ending 9/30/2004

Bluffton Telephone Company  
Study No.: 240512

Attachment #8 - Input 12

| IX |
|----|
| 0  |
| 0  |
| 0  |
| 0  |
| 0  |
| 0  |

**BLUFFTON TELEPHONE COMPANY**  
**SUMMARY OF ANNUAL INTERSTATE ACCESS SERVICE REVENUES**  
**JULY 1, 2005 INTERSTATE TARIFF FILING**

|   |                    |
|---|--------------------|
| 1. Switched Access Service Revenue ( per Attachment 9, Page 2 )                 | \$405,759          |
| 2. Special Access Service Revenue ( per Attachment 9, Page 4 )                  | \$1,316,741        |
| 3. Total Annual Interstate Billed Access Service Revenue<br>(Line 1+2)          | \$1,722,500        |
| 4. Total Annual Interstate Access Revenue Requirement                           | <b>\$1,722,294</b> |
| 5. Variance (Line 4 - Line 3) Note 1  | <b>(\$206)</b>     |
| 1. Increase ( Decrease ) in Switched Access Revenue (per Attachment 9, Page 2 ) | (\$1,047,934)      |
| 2. Increase ( Decrease ) in Special Access Revenue (per Attachment 9, Page 4 )  | (\$262,757)        |
| 3. Total Increase ( Decrease ) in Direct Charges (line 1+ line 2 )              | (\$1,310,691)      |

Note 1: Due to rounding

**BLUFFTON TELEPHONE COMPANY  
SWITCHED ACCESS SERVICE REVENUE  
JULY 1, 2005 INTERSTATE TARIFF FILING**

| <u>Element</u>                         | <u>PROPOSED<br/>RATE</u> | <u>PROJECTED<br/>YEAR<br/>ENDING<br/>6/30/06<br/>DEMAND*</u> | <u>PROJECTED<br/>2005/2006<br/>REVENUES</u> |
|--|--------------------------|--|---|
| Premium Local Switching per Minute     | \$0.00352                | 101,479,108  | \$357,105                                   |
| Infor Surcharge ( Per 100 Minutes )    | \$0.003587               | 101,479,108  | \$3,640                                     |
| Transport ( per Attachment 9, Page 3 ) | Varies                   | Varies   | \$45,014                                    |
| <b>Total Switched Access Revenue</b>   |                          |  | <b>\$405,759</b>                            |

**IMPACT OF FILING**

| <u>Element</u>                         | <u>PROPOSED<br/>RATE</u> | <u>CURRENT<br/>RATE</u> | <u>INC/DEC RATES</u> | <u>PROJECTED<br/>YEAR<br/>ENDING<br/>6/30/06<br/>DEMAND*</u> | <u>PROJECTED<br/>REVENUE<br/>IMPACT</u> |
|--|--------------------------|-------------------------|----------------------|--|---|
| Local Switching per minute             | \$0.00352                | \$0.01353               | (\$0.01001)          | 101,479,108  | (\$1,015,907)                           |
| Infor Surcharge ( Per 100 Minutes )    | \$0.003587               | \$0.021100              | (\$0.01751)          | 101,479,108  | (\$17,772)                              |
| Transport ( per Attachment 9, Page 3 ) | Varies                   | Varies                  | Varies               | Varies   | (\$14,255)                              |
| <b>Total Revenue Impact</b>            |                          |                         |                      |  | <b>(\$1,047,934)</b>                    |

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

**BLUFFTON TELEPHONE COMPANY**  
**SWITCHED ACCESS SERVICE REVENUE ( LOCAL TRANSPORT )**  
**JULY 1, 2005 INTERSTATE TARIFF FILING**

| <u>ELEMENT</u>                                | <u>PROPOSED<br/>DEMAND</u> | <u>CURRENT<br/>RATE</u> | <u>CURRENT<br/>BILLING<br/>AMOUNT *</u> | <u>PROPOSED<br/>RATE</u> | <u>PROPOSED<br/>BILLING<br/>AMOUNT</u> | <u>REVENUE<br/>DIFFERENTIAL</u> |
|---|----------------------------|-------------------------|---|--------------------------|--|---------------------------------|
| SWITCHED PREMIUM ENTRANCE FACILITES -VG 2W    | 0                          | \$43.30                 | \$0.00                                  | \$26.39                  | \$0.00                                 | \$0.00                          |
| SWITCHED PREMIUM ENTRANCE FACILITES -VG 4W    | 0                          | \$69.28                 | \$0.00                                  | \$42.22                  | \$0.00                                 | \$0.00                          |
| SWITCHED PREMIUM ENTRANCE FACILITES -HC DS1   | 0                          | \$185.41                | \$0.00                                  | \$112.99                 | \$0.00                                 | \$0.00                          |
| SWITCHED PREMIUM ENTRANCE FACILITES -HC DS3   | 0                          | \$2,150.77              | \$0.00                                  | \$1,310.66               | \$0.00                                 | \$0.00                          |
| DIRECT TRUNKED TRANSPORT TERMINATION - VG     | 0                          | \$30.99                 | \$0.00                                  | \$18.89                  | \$0.00                                 | \$0.00                          |
| DIRECT TRUNKED TRANSPORT TERMINATION - HC DS1 | 0                          | \$98.96                 | \$0.00                                  | \$60.31                  | \$0.00                                 | \$0.00                          |
| DIRECT TRUNKED TRANSPORT TERMINATION - HC DS3 | 0                          | \$551.16                | \$0.00                                  | \$335.93                 | \$0.00                                 | \$0.00                          |
| DIRECT TRUNKED TRANSPORT FACILITY - VG        | 0                          | \$3.09                  | \$0.00                                  | \$1.88                   | \$0.00                                 | \$0.00                          |
| DIRECT TRUNKED TRANSPORT FACILITY HC DS1      | 0                          | \$20.07                 | \$0.00                                  | \$12.23                  | \$0.00                                 | \$0.00                          |
| DIRECT TRUNKED TRANSPORT FACILITY - HC DS3    | 0                          | \$138.17                | \$0.00                                  | \$84.14                  | \$0.00                                 | \$0.00                          |
| TANDEM SWITCHED FACILITY                      | 1,801,002                  | \$0.000165              | \$297.17                                | \$0.000121               | \$217.92                               | -\$79.24                        |
| TANDEM SWITCHED TERMINATION                   | 13,731,516                 | \$0.000816              | \$11,204.92                             | \$0.000596               | \$8,183.98                             | -\$3,020.93                     |
| TANDEM SWITCHING                              | 0                          | \$0.000000              | \$0.00                                  | \$0.000000               | \$0.00                                 | \$0.00                          |
| 800 DATA BASE QUERY -BASIC                    | 5,680,442                  | \$0.005400              | \$30,674.39                             | \$0.0041                 | \$23,456.25                            | -\$7,218.14                     |
| 800 DATA BASE QUERY -VERTICAL                 | 2,897,025                  | \$0.005900              | \$17,092.45                             | \$0.0045                 | \$13,155.39                            | -\$3,937.06                     |
| TOTAL REVENUE                                 |                            |                         | \$59,268.92                             |                          | \$45,013.54                            | -\$14,255.00                    |

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



BLUFFTON TELEPHONE COMPANY  
SPECIAL ACCESS SERVICE REVENUE  
JULY 1, 2005 INTERSTATE TARIFF FILING

| <u>ELEMENT</u>                                 | <u>PROPOSED<br/>DEMAND *</u> | <u>CURRENT<br/>RATE</u> | <u>CURRENT<br/>BILLING<br/>AMOUNT</u> | <u>PROPOSED<br/>RATE</u> | <u>PROPOSED<br/>BILLING<br/>AMOUNT</u> | <u>REVENUE<br/>DIFFERENTIAL</u> |
|--|------------------------------|-------------------------|---------------------------------------|--------------------------|--|---------------------------------|
| SPECIAL VOICE CHANNEL TERM 2-WIRE              | 12.00                        | \$43.30                 | \$519.60                              | \$26.39                  | \$316.68                               | -\$202.92                       |
| SPECIAL VOICE CHANNEL TERM.-FOUR WIRE          | 36.00                        | \$69.28                 | \$2,494.08                            | \$42.22                  | \$1,519.92                             | -\$974.16                       |
| SPECIAL VOICE CHANNEL MILEAGE FACILITY         | 54.00                        | \$3.09                  | \$166.86                              | \$1.88                   | \$101.52                               | -\$65.34                        |
| SPECIAL VOICE CHANNEL MILEAGE TERMINATION      | 48.00                        | \$30.99                 | \$1,487.52                            | \$18.89                  | \$906.72                               | -\$580.80                       |
| SPECIAL VOICE CONDITIONING C TYPE              | 12.00                        | \$7.20                  | \$86.40                               | \$4.39                   | \$52.68                                | -\$33.72                        |
| SPECIAL VOICE SIGNALING CAPABILITY             | 24.00                        | \$6.50                  | \$156.00                              | \$3.96                   | \$95.04                                | -\$60.96                        |
| SPL DIGITAL DATA CHAN TERM 9.6 KBPS MO.        | 72.00                        | \$79.90                 | \$5,752.80                            | \$48.69                  | \$3,505.68                             | -\$2,247.12                     |
| SPL DIGITAL DATA CHAN TERM 19.2 KBPS MO.       | 12.00                        | \$79.90                 | \$958.80                              | \$48.69                  | \$584.28                               | -\$374.52                       |
| SPL DIGITAL DATA CHAN TERM 56.0 KBPS MO.       | 517.00                       | \$79.90                 | \$41,308.30                           | \$48.69                  | \$25,172.73                            | -\$16,135.57                    |
| SPL DIGITAL DATA CHAN TERM 64.0 KBPS MO.       | 132.00                       | \$79.90                 | \$10,546.80                           | \$48.69                  | \$6,427.08                             | -\$4,119.72                     |
| SPL DIG DATA CHAN MILE FACILITY 9.6 KBPS MO.   | 12.00                        | \$2.93                  | \$35.16                               | \$1.79                   | \$21.48                                | -\$13.68                        |
| SPL DIG DATA CHAN MILE FACILITY 56.0 KBPS MO.  | 367.00                       | \$4.15                  | \$1,523.05                            | \$2.53                   | \$928.51                               | -\$594.54                       |
| SPL DIG DATA CHAN MILE FACILITY 64.0 KBPS MO.  | 48.00                        | \$4.15                  | \$199.20                              | \$2.53                   | \$121.44                               | -\$77.76                        |
| SPL DIG DATA CHAN MILEAGE TERM 4.8 KBPS MO.    | 2.00                         | \$29.44                 | \$58.88                               | \$17.94                  | \$35.88                                | -\$23.00                        |
| SPL DIG DATA CHAN MILEAGE TERM 9.6 KBPS MO.    | 72.00                        | \$29.44                 | \$2,119.68                            | \$17.94                  | \$1,291.68                             | -\$828.00                       |
| SPL DIG DATA CHAN MILEAGE TERM 19.2 KBPS MO.   | 12.00                        | \$29.44                 | \$353.28                              | \$17.94                  | \$215.28                               | -\$138.00                       |
| SPL DIG DATA CHAN MILEAGE TERM 56.0 KBPS MO.   | 645.00                       | \$41.72                 | \$26,909.40                           | \$25.42                  | \$16,395.90                            | -\$10,513.50                    |
| SPL DIG DATA CHAN MILEAGE TERM 64.0 KBPS MO.   | 118.00                       | \$41.72                 | \$4,922.96                            | \$25.42                  | \$2,999.56                             | -\$1,923.40                     |
| SPECIAL DIGITAL DATA BRIDGING                  | 48.00                        | \$7.85                  | \$376.80                              | \$4.78                   | \$229.44                               | -\$147.36                       |
| SPL HIGH CAP CHAN TERM 1.544 MBPS MO.          | 1,879.00                     | \$185.41                | \$348,385.39                          | \$112.99                 | \$212,308.21                           | -\$136,077.18                   |
| SPL HC CHAN TERM 44.736 MBPS MO. [1 DS3]       | 8.00                         | \$2,150.77              | \$17,206.16                           | \$1,310.66               | \$10,485.28                            | -\$6,720.88                     |
| SPL HIGH CAP CHAN MILE FACILITY 1.544 MBPS MO. | 795.00                       | \$20.07                 | \$15,955.65                           | \$12.23                  | \$9,722.85                             | -\$6,232.80                     |
| SPL HIGH CAP CHAN MILE TERM 1.544 MBPS MO.     | 1,932.00                     | \$98.96                 | \$191,190.72                          | \$60.31                  | \$116,518.92                           | -\$74,671.80                    |
| TOTAL SPECIAL ACCESS REVENUE                   |                              |                         | \$672,713.49                          |                          | \$409,956.76                           | -\$262,756.73                   |
| DSL Line Charge- Up to 1.5 Meg (Per Attached)  | 72,752.00                    | \$12.95                 | \$942,138.40                          | \$12.31                  | \$895,577.12                           | -\$46,561.28                    |
| DSL Line Charge- 2 Meg (Per Attached)          | 36.00                        | \$125.00                | \$4,500.00                            | \$118.80                 | \$4,276.80                             | -\$223.20                       |
| DSL Line Charge- 6 Meg (Per Attached)          | 12.00                        | \$375.00                | \$4,500.00                            | \$356.39                 | \$4,276.68                             | -\$223.32                       |
| DSL Connection Fee (Per Attached)              | 12.00                        | \$232.65                | \$2,791.80                            | \$221.11                 | \$2,653.32                             | -\$138.48                       |
| TOTAL DSL REVENUE                              |                              |                         | \$953,930.20                          |                          | \$906,783.92                           | -\$47,146.28                    |

\* As Required by F.C.C. Rules and Regulations Part 61.38 (b)(1)(ii)  
**Note that some rows have been hidden**