

Plant Date: Average 6/30/2007
Expense Date: 12 Mo. Ending 6/30/2007

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 Information	Transport	Special Access	WBI	Total Access	Total Company
1. Plant in Service	Part 69, Form 1, Ln 18	12,547,236	3,176,843	0	358,160	5,526,819	0	21,609,058	61,637,893
2. Plant Under Construction	Part 69, Form 1, Ln 20	101,782	25,770	0	2,905	44,833	0	175,290	500,000
3. Net Investment	Part 69, Form 2, Ln 43	7,842,496	438,277	0	172,620	2,772,554	0	11,225,947	35,686,053
4. Rate of Return	11.25 % Authorized	0.1125000	0.1125000	0.1125000	0.1125000	0.1125000	0.1125000		
5. Return	(Line 3 x 4)	882,281	49,306	0	19,420	311,912	0	1,262,919	
6. AFUDC	Part 69, Form 10, Ln 192	0	0	0	0	0	0	0	0
7. Net Return	(Lines 5 - 6)	882,281	49,306	0	19,420	311,912	0	1,262,919	
8. Fixed Charges	Part 69, Form 10, Ln 199	0	0	0	0	0	0	0	0
9. Investment Tax Credit	Part 69, Form 10, Ln 191	0	0	0	0	0	0	0	0
10. Other FIT Adjustments	Part 69, Form 10, Ln 195	0	0	0	0	0	0	0	0
11. Subject to FIT	(Lines 5-8-9-10)	882,281	49,306	0	19,420	311,912	0	1,262,919	
12. Federal Income Tax @ 0.00000%		454,508	25,400	0	10,004	160,682	0	650,595	
13. Other SIT Adjustments	Part 69, Form 10, Ln 198	0	0	0	0	0	0	0	0
14. Subject to SIT	(Lines 11+12-13)	1,336,789	74,706	0	29,424	472,594	0	1,913,514	
15. State Income Tax @ 0.00000%		71,171	3,977	0	1,567	25,161	0	101,875	
16. Return + FIT + SIT	(Lines 5-9+12+15-6)	1,407,960	78,683	0	30,991	497,755	0	2,015,389	
17. Expenses and Taxes	Part 69, Form 10, Ln 208	2,842,566	874,744	1,203	109,320	1,283,182	0	5,111,015	16,022,981
18. Subtotal	(Lines 16+17)	4,250,526	953,427	1,203	140,311	1,780,937	0	7,126,404	
19. Gross Receipts Tax @ 0.00000%		0	0	0	0	0	0	0	
20. Subtotal	(Line 18+19)	4,250,526	953,427	1,203	140,311	1,780,937	0	7,126,404	
21. Psc Fee @ 0.00000%		0	0	0	0	0	0	0	
22. Total Revenue Requirement	(Lines16+17+19+21)	4,250,526	953,427	1,203	140,311	1,780,937	0	7,126,404	

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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 Information	Transport	Special Access	WBI	Total Access	Total Company
22. Total Revenue Requirement	(Lines16+17+19+21)	4,250,526	953,427	1,203	140,311	1,780,937	0	7,126,404	
23. Revenue attributable to Local Switching Support per NECA Forms			(481,381)						
24. Total Revenue Requirement Subject to MAG Adjustments (Line 22 + Line 23)		4,250,526	472,046	1,203	140,311	1,780,937	0	6,645,023	
25. Adjustment for Line Port Re-allocation (Based on FCC Proxy)(Line 24 * Factor)	Factor: >>> 0.0000%	141,614	(141,614)					0	
26. USAC Charges included in line 22		(235,000)						(235,000)	
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)		4,157,140	330,432	1,203	74,166	1,780,937	0	6,343,878	
29. TIC Revenue Re-Allocation (Total Allocated on Line 28)		43,345	3,445	13	773	18,569	0	66,145	
30. Total Revised Revenue Requirement With MAG Adjustments (Line 22 + 25 + 27 +29)		4,435,485	815,258	1,216	74,939	1,799,506	0	7,126,404	

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Attachment #2 - Form 1

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access			Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information	Transport				
1	2111	Land	L10	67,475	39,179	0	9,920	0	1,118	17,258		0	0
2		General Support	L10	1,516,878	880,770	0	223,003	0	25,142	387,963		0	0
2a		General Purpose Computer	L180a	0	0	0	0	0	0	0	0	0	0
3	2110	Land & General Support	L1-2	1,584,353	919,949	0	232,923	0	26,260	405,221	0	0	0
4	2210	COE - Switching	L48	2,943,766			2,943,766		0			0	0
5	2220	COE - Operator Systems	L53	0			0	0	0			0	0
6	2230	COE - Transmission	L63	6,886,077	2,452,524		0	0	299,483	4,134,070		0	0
7		Total COE	L4-6	9,829,843	2,452,524		2,943,766	0	299,483	4,134,070		0	0
8	2310	Information Orig/Term	L69	0	0	0							
9	2410	Cable & Wire Facilities	L76	10,193,815	9,174,155		0	0	32,400	987,260		0	0
10		Total COE, IOT & C&WF	L7-9	20,023,658	11,626,679	0	2,943,766	0	331,883	5,121,330		0	0
11		COE, IOT & C&WF (excl CL,B&C,IX)	L10 Less CL,B&C,IX	8,396,979			2,943,766	0	331,883	5,121,330			0
12		Total GSF, COE, IOT, C&WF	L3,10	21,608,011	12,546,628	0	3,176,689	0	358,143	5,526,551	0	0	0
13		GSF, COE, IOT, C&WF (CL, LS, TR only)	L12 Less Inf, Spl, B&C, IX	16,081,460	12,546,628	0	3,176,689		358,143				
14	2680	Capital Leases	L83	0	0	0	0	0	0	0	0	0	0
15	2680	Leasehold Improvements	L12	1,047	608	0	154	0	17	268	0	0	0
16	2680	Amortizable Tangibles	L14-15	1,047	608	0	154	0	17	268	0	0	0
17	2690	Intangibles	L12	0	0	0	0	0	0	0	0	0	0
18	2001	Plant In Service	L3,10,16,17	21,609,058	12,547,236	0	3,176,843	0	358,160	5,526,819	0	0	0
19	2002	Prop Held For Future Use	L18	0	0	0	0	0	0	0	0	0	0
20	2003	Plant Under Construction	L18	175,290	101,782	0	25,770	0	2,905	44,833	0	0	0
21	2005	Plant Acquisition Adjustment	L18	0	0	0	0	0	0	0	0	0	0
22	1220	Material & Supplies	L12	198,503	115,260	0	29,183	0	3,290	50,770	0	0	0
23	1402	Class B RTB Stock	L12	0	0	0	0	0	0	0	0	0	0
24	1410	Other Noncurrent Assets	L12	0	0	0	0	0	0	0	0	0	0
25	1438	Deferred Maint & Retirements	L90	0	0	0	0	0	0	0	0	0	0
26	1439	Def Non-Capital Equal Access	Direct	0			0						
27	1500	Other Jurisdictional Assets	L12	0	0	0	0	0	0	0	0	0	0

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Attachment #2 - Form 2

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access			Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information	Transport				
28	CWC	Cash Working Capital	L12	212,751	123,534	0	31,277	0	3,526	54,414	0	0	0
29	3100	Depreciation Reserve	L97	8,791,636	3,780,635	0	2,504,544	0	159,167	2,347,290	0	0	0
30	3200	Res - Prop Held for Future Use	L12	0	0	0	0	0	0	0	0	0	0
31		Res - Capital Leases	L14	0	0	0	0	0	0	0	0	0	0
32		Res - Leasehold Improvements	L15	0	0	0	0	0	0	0	0	0	0
33	3400	Res - Tangible Assets	L31-32	0	0	0	0	0	0	0	0	0	0
34	3500	Res - Intangible	L12	0	0	0	0	0	0	0	0	0	0
35	3600	Res - Plant Acquisiton Adj	L21	0	0	0	0	0	0	0	0	0	0
36		Total Reserves	L29,30,33-35	8,791,636	3,780,635	0	2,504,544	0	159,167	2,347,290	0	0	0
37	4040	Customer Deposits	L12	(1,753)	(1,018)	0	(258)	0	(29)	(448)	0	0	0
38	4100	Current Deferred Op Taxes	L104	0	0	0	0	0	0	0	0	0	0
39	4310	Other Long Term Liabilities	L12	795,135	461,693	0	116,896	0	13,179	203,367	0	0	0
40	4340	Non-Current Def Oper Taxes	L111	1,384,637	804,006	0	203,614	0	22,944	354,073	0	0	0
41	4360	Other Deferred Credits	L12	0	0	0	0	0	0	0	0	0	0
42	4370	Oth Juris Liab & Def Credits	L12	0	0	0	0	0	0	0	0	0	0
43		Net Investment	L18-28 Less L36-42	11,225,947	7,842,496	0	438,277	0	172,620	2,772,554	0	0	0
44		Total 2001 Less Associated Res	L18-22, 27 Less 36, 38, 40-42	11,806,578	8,179,637	0	523,638	0	182,244	2,921,059	0	0	0

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Attachment #2 - Form 3

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
<u>Central Office Switching - Acct 2210</u>												
45	2210	Cat 2 - Tandem Switching	Alloc 1	0		0		0			0	0
46	2210	Cat 3 - Local Switching	Direct	2,943,766		2,943,766						
47	2210	Cat 5 - Equal Access	Direct	0		0						
48		Total 2210	L45-47	2,943,766		2,943,766		0			0	0
<u>Central Office Operator Systems - Acct 2220</u>												
2220		Cat 1 - Operator Systems										
49		Intercept Boards	Direct	0		0						
50		Information Boards	Direct	0			0					
51		Service Observing Boards	L54	0		0	0	0			0	0
52		Other Boards (Loc,Toll, TSPS, etc)	Direct	0							0	
53		Total 2220	L49-52	0		0	0	0			0	0
54		Total COE Cats 1-3 (excl Svc Obs)	L45,46,49,50,52	2,943,766		2,943,766	0	0			0	0
<u>Central Office Transmission - Acct 2230</u>												
55	2230	Cat 4.11 - Wdbd Exch Ln xDSL Cir	Direct	3,674,953				0	3,674,953		0	0
56	2230	Cat 4.122 - Exch Trunk Toll	L71	0				0				
57	2230	Cat 4.123 - Exch Trunk Spl	L72	0					0			
58	2230	Cat 4.13 - Exch Ln Circuit	L70	2,500,189	2,452,524				47,665			
59	2230	Cat 4.21 - IX Cct - Other Co	Direct	0							0	
60	2230	Cat 4.22 - IX Cct - Wdbd	L73	370,016				0	370,016			
61	2230	Cat 4.23 - IX Cct - Other	Alloc 2	281,608		0	0	240,172	41,436		0	0
62	2230	Cat 4.3 - Host / Remote	L75	59,311				59,311				
63		Total 2230	L55-62	6,886,077	2,452,524	0	0	299,483	4,134,070		0	0

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Attachment #2 - Form 4

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					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						
67		Total Category 1	L64-66	0		0						
68		Cat 2 - Customer Premise Equip	Direct	0	0							
69		Total 2310	L67-68	0	0	0			0			
<u>Cable and Wire Facilities - Acct 2410</u>												
70	2410	Cat 1 - Exch Ln CWF	Direct	9,352,457	9,174,155				178,302			
71	2410	Cat 2.2 - Exch Trk CWF - Toll	Direct	0				0				
72	2410	Cat 2.3 - Exch Trk CWF - Spl	Direct	118,780					118,780		0	0
73	2410	Cat 2.4 - Exch Trk CWF - Wb	Direct	687,869				0	687,869			
74	2410	Cat 3 - IX C&WF	Alloc 3	15,528			0	0	13,219	2,309	0	0
75	2410	Cat 4 - Host / Remote C&WF	Direct	19,181					19,181			
76		Total 2410	L70-75	10,193,815	9,174,155		0	0	32,400	987,260	0	0

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Attachment #2 - Form 5

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					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	0
78	2210	COE - Switching	L4	0			0		0		0	0
79	2220	COE - Operator Systems	L5	0			0	0	0		0	0
80	2230	COE - Transmission	L6	0	0		0	0	0		0	0
81	2310	Information Orig /Term	L8	0	0	0						
82	2410	Cable & Wire Facilities	L9	0	0		0	0	0		0	0
83	Total 2681		L77-82	0	0	0	0	0	0	0	0	0
<u>Deferred Maint & Retirements Acct 1438</u>												
84	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0
85	2210	COE - Switching	L4	0			0		0		0	0
86	2220	COE - Operator Systems	L5	0			0	0	0		0	0
87	2230	COE - Transmission	L6	0	0		0	0	0		0	0
88	2310	Information Orig /Term	L8	0	0	0						
89	2410	Cable & Wire Facilities	L9	0	0		0	0	0		0	0
90	Total 1438		L84-89	0	0	0	0	0	0	0	0	0
<u>Accumulated Depreciation - Acct 3100</u>												
91	2110	General Support Facilities	L2+L2a	934,607	542,676	0	137,401	0	15,491	239,039	0	0
92	2210	COE - Switching	L4	2,367,143			2,367,143		0		0	0
93	2220	COE - Operator Systems	L5	0			0	0	0		0	0
94	2230	COE - Transmission	L6	3,131,185	1,115,193		0	0	136,179	1,879,813	0	0
95	2310	Information Orig /Term	L8	0	0	0						
96	2410	Cable & Wire Facilities	L9	2,358,701	2,122,766		0	0	7,497	228,438	0	0
97	Total 3100		L91-96	8,791,636	3,780,635	0	2,504,544	0	159,167	2,347,290	0	0

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Attachment #2 - Form 6

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
<u>Net Current Deferred Operating Income Taxes - Acct 4100</u>												
98	2110	General Support Facilities	L2+L2a	0	0	0	0	0	0	0	0	0
99	2210	COE - Switching	L4	0			0	0			0	0
100	2220	COE - Operator Systems	L5	0			0	0			0	0
101	2230	COE - Transmission	L6	0	0		0	0	0		0	0
102	2310	Information Orig /Term	L8	0	0	0						
103	2410	Cable & Wire Facilities	L9	0	0		0	0	0		0	0
104		Total 4100	L98-103	0	0	0	0	0	0	0	0	0
<u>Net Noncurrent Deferred Operating Income Taxes - Acct 4340</u>												
105	2110	General Support Facilities	L2+L2a	97,518	56,623	0	14,337	0	1,616	24,942	0	0
106	2210	COE - Switching	L4	189,277			189,277		0		0	0
107	2220	COE - Operator Systems	L5	0			0	0	0		0	0
108	2230	COE - Transmission	L6	442,512	157,604		0	0	19,245	265,663	0	0
109	2310	Information Orig /Term	L8	0	0	0						
110	2410	Cable & Wire Facilities	L9	655,330	589,779		0	0	2,083	63,468	0	0
111		Total 4340	L105-110	1,384,637	804,006	0	203,614	0	22,944	354,073	0	0
<u>Plant Specific Expenses</u>												
112	6110	Network Support	L12	0	0	0	0	0	0	0	0	0
113	6120	General Support	L3	347,323	201,671	0	51,062	0	5,757	88,833	0	0
114	6210	COE - Switching - Equal Access	Direct	0			0					
115	6210	COE - Switching - All Other	Alloc 6	119,468			103,655		15,813		0	0
116	6220	COE - Operator Systems	L5	0			0	0	0		0	0
117	6230	COE - Transmission	L6	44,445	15,829		0	0	1,933	26,683	0	0
118		Total COE	L114-117	163,913	15,829		103,655	0	17,746	26,683	0	0
119	6310	IOT - Other	L67	0		0						
120	6310	IOT - Customer Premise Equip	L68	0	0							
121		Total 6310	L119-120	0	0	0			0			
122	6410	Cable & Wire Facilities	L76	308,080	277,264		0	0	979	29,837	0	0
123		Total Plant Specific	L112,113,118,121-122	819,316	494,764	0	154,717	0	24,482	145,353	0	0

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Attachment #2 - Form 7

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
<u>Plant Non-Specific Expenses</u>												
124	6510	Other Prop Plant & Equip	L10	50,866	29,535	0	7,478	0	843	13,010	0	0
125	6530	Network Operations	L10	418,393	242,938	0	61,510	0	6,935	107,010	0	0
126	6540	Access	Direct	0							0	
126a	6540	Universal Service Assignment	Direct	235,000	235,000							
	6561	<u>Depreciation</u>										
127		Dep - Support Assets	L3	106,372	61,765	0	15,638	0	1,763	27,206	0	0
128		Dep - COE Switching	L4	240,411			240,411		0		0	0
129		Dep - COE Operator	L5	0			0	0	0		0	0
130		Dep - COE Transmission	L6	573,026	204,087		0	0	24,922	344,017	0	0
131		Dep - IOT	L8	0	0	0			0			
132		Dep - Cable & Wire Facilities	L9	407,264	366,527		0	0	1,294	39,443	0	0
133		Total 6561	L127-132	1,327,073	632,379	0	256,049	0	27,979	410,666	0	0
134	6562	Dep - Prop Held for Future Use	L19	0	0	0	0	0	0	0	0	0
135	6563	Amort - Tangible Assets	L16	0	0	0	0	0	0	0	0	0
136	6564	Amort - Intangible Assets	L17	0	0	0	0	0	0	0	0	0
137	6565	Amort - Acquisition Adjust	L21	0	0	0	0	0	0	0	0	0
138		Total Plant Non-Specific	L124-137 Less L133	2,031,332	1,139,852	0	325,037	0	35,757	530,686	0	0
<u>Customer Operations Expenses</u>												
139	6610	<u>Marketing</u>	L12	253,957	147,460	0	37,335	0	4,209	64,953	0	0
140	6621	<u>Operator</u>	Alloc 4	0			0	0			0	0
141		Outside Operator Services	Alloc 5	0			0	0			0	0
	6622	<u>Directory</u>										
142		Published Directory Expense	Direct	707				707				

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Attachment #2 - Form 8

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
6623 Commercial Operations												
Cat 1 - Local Business Office												
End User Service Order Processing												
143		Presubscription	L13	0	0	0	0		0			
144		Message Tel	Direct	53,603						53,603		
145		Private Line	Direct	10,178						10,178		
146		Total	L143-145	63,781	0	0	0		0	63,781		
End User Payment and Collection												
147		Message Tel	Direct	77,670						77,670		
148		Private Line	Direct	172						172		
149		EUCL	Direct	20,122	20,122							
150		Total	L147-149	97,964	20,122					77,842		
End User Billing Inquiry												
151		Message Tel	Direct	0						0		
152		Private Line	Direct	6,296						6,296		
153		EUCL	Direct	36,288	36,288							
154		Total	L151-153	42,584	36,288					6,296		
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	204,329	56,410	0	0		0	0	147,919	

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Attachment #2 - Form 9

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access			Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information	Transport				
		<u>Cat 2 - Revenue Accounting</u>											
169		Message Processing	Direct	391,162							391,162		
170		OB&C - Expense	Direct	102,401							102,401		
171		Future Use											
172		Future Use											
172		Carrier Access Billing	L11	235,813			82,670	0	9,320	143,823			0
174		Subscriber Line Charge	Direct	18,074	18,074								
175		Total Category 2	L169-174	747,450	18,074		82,670	0	9,320	143,823	493,563		0
176		Subtotal Customer Services	L140-142,168,175	952,486	74,484	0	82,670	707	9,320	143,823	641,482	0	0
		<u>Category 3 - Other Commercial</u>											
177		Total Category 3	L176	31,897	2,495	0	2,768	24	312	4,816	21,482	0	0
178		Total Customer Services	L176-177	984,383	76,979	0	85,438	731	9,632	148,639	662,964	0	0
179		Total Customer Operations	L139,178	1,238,340	224,439	0	122,773	731	13,841	213,592	662,964	0	0
180		Total Big Three Expenses	L123-126,179 (less L114)	2,761,915	1,226,676	0	346,478	731	46,101	478,965	662,964	0	0
180a		Total Big Three Expenses - Modified	L180 Less 112, 113, 139, 143, 158, 162, 166, 177	2,128,738	875,050	0	255,313	707	35,823	320,363	641,482	0	0
		<u>Corporate Operations Expenses</u>											
181	6710	Executive & Planning	L180	118,690	52,716	0	14,889	31	1,981	20,583	28,490	0	0
182	6720	General & Administrative	L180	1,666,631	740,218	0	209,076	441	27,819	289,023	400,054	0	0
183		Total Corporate Operations	L181-182	1,785,321	792,934	0	223,965	472	29,800	309,606	428,544	0	0
184		Total Operating Expenses	L123,138,179,183	5,874,309	2,651,989	0	826,492	1,203	103,880	1,199,237	1,091,508	0	0
		<u>Operating Taxes</u>											
185		Future Use											
186	7240	Ad Valorem Taxes	L12	327,154	189,962	0	48,096	0	5,422	83,674	0	0	0
187	7370	Special Charges	L12	1,060	615	0	156	0	18	271	0	0	0
188		Total Operating Exp & Taxes	L184-186	6,202,523	2,842,566	0	874,744	1,203	109,320	1,283,182	1,091,508	0	0

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Bluffton Telephone Company
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Attachment #2 - Form 10

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
<u>Tax Adjustments</u>												
189	7210	Investment Tax Credits	L12	0	0	0	0	0	0	0	0	0
190		TRA-86 Amortization	L12	0	0	0	0	0	0	0	0	0
191		Total	L189-190	0	0	0	0	0	0	0	0	0
192	7340	AFUDC	L12	0	0	0	0	0	0	0	0	0
193		FIT Adjustments - Addbacks	L12	0	0	0	0	0	0	0	0	0
194		FIT Adjustments - Deductions	L12	0	0	0	0	0	0	0	0	0
195		Total FIT Adjustments	L193-194	0	0	0	0	0	0	0	0	0
196		SIT Adjustments - Addbacks	L12	0	0	0	0	0	0	0	0	0
197		SIT Adjustments - Deductions	L12	0	0	0	0	0	0	0	0	0
198		Total SIT Adjustments	L196-197	0	0	0	0	0	0	0	0	0
199	7500	Fixed Charges	L12	0	0	0	0	0	0	0	0	0
200	7540	Interest On Customer Dep	L12	0	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	0
202	2210	COE - Switching	L4	0			0		0		0	0
203	2220	COE - Operator Systems	L5	0			0	0			0	0
204	2230	COE - Transmission	L6	0	0		0	0	0		0	0
205	2310	Information Orig /Term	L8	0	0	0						
206	2410	Cable & Wire Facilities	L9	0	0		0		0	0	0	0
207		Total 5240	L201-206	0	0	0	0	0	0	0	0	0
208		Total Operating Exp & Taxes	L188+200 Less 207	6,202,523	2,842,566	0	874,744	1,203	109,320	1,283,182	1,091,508	0

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Bluffton Telephone Company
Study No.: 240512

Attachment #3 - Form 1

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
1	2111	Land	L10	192,466	50,217	17,258	0	0	27,346	73	465	322	47	96,738
2		General Support	L10	4,326,758	1,128,915	387,963	0	0	614,755	1,633	10,447	7,234	1,060	2,174,751
2a		General Purpose Computer	L10	0	0	0	0	0	0	0	0	0	0	0
3	2110	Land & General Support	L1-2	4,519,224	1,179,132	405,221	0	0	642,101	1,706	10,912	7,556	1,107	2,271,489
4	2210	COE - Switching	L45	4,633,853	2,943,766		0		159,205		2,706		0	1,528,176
5	2220	COE - Operator Systems	L50	0	0		0		0		0		0	0
6	2230	COE - Transmission	L60	14,556,285	2,752,007	4,134,070	0	0	1,733,052	7,581	29,449	35,658	13,263	5,851,205
7		Total COE	L4-6	19,190,138	5,695,773	4,134,070	0	0	1,892,257	7,581	32,155	35,658	13,263	7,379,381
8	2310	Information Orig /Term	L66	0	0		0		0		0		0	0
9	2410	Cable & Wire Facilities	L74	37,925,545	9,206,555	987,260	0	0	6,222,866	13,979	105,745	59,831	729	21,328,580
10		Total COE, IOT & C&WF	L7-9	57,115,683	14,902,328	5,121,330	0	0	8,115,123	21,560	137,900	95,489	13,992	28,707,961
11	2680	Capital Leases	L81	0	0	0	0	0	0	0	0	0	0	0
12	2680	Leasehold Improvements	L88	2,986	779	268	0	0	424	1	7	5	1	1,501
13	2680	Amortizable Tangibles	L11-12	2,986	779	268	0	0	424	1	7	5	1	1,501
14	2690	Intangibles	L40	0	0	0	0	0	0	0	0	0	0	0
15	2001	Plant In Service	L3, 10, 13, 14	61,637,893	16,082,239	5,526,819	0	0	8,757,648	23,267	148,819	103,050	15,100	30,980,951
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	500,000	130,457	44,833	0	0	71,041	189	1,207	836	122	251,315
18	2005	Plant Acquisition Adjustment	L15	0	0	0	0	0	0	0	0	0	0	0
19	1220	Material & Supplies	L9	738,521	179,278	19,225	0	0	121,177	272	2,059	1,165	14	415,331
20	1402	Class B RTB Stock	L15	0	0	0	0	0	0	0	0	0	0	0
21	1410	Other Noncurrent Assets	L175	0	0	0	0	0	0	0	0	0	0	0
22	1438	Deferred Maint & Retirements	L95	0	0	0	0	0	0	0	0	0	0	0
23	1439	Def Non-Capital Equal Access	Alloc 13	0	0		0		0		0			0
24	1500	Other Jurisdictional Assets	Alloc 19	0	0	0	0	0	0	0	0	0	0	0
25	CWC	Cash Working Capital	L189	550,465	187,284	25,467	0	0	84,196	150	29,211	580	9,423	214,154

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Bluffton Telephone Company
Study No.: 240512

Attachment #3 - Form 2

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
26	3100	Depreciation Reserve	L102	21,786,401	6,444,346	2,347,290	0	0	2,734,714	7,688	46,472	34,515	6,853	10,164,523
27	3200	Res - Prop Held for Future Use	L16	0	0	0	0	0	0	0	0	0	0	0
28	3400	Res - Capital leases	L13	0	0	0	0	0	0	0	0	0	0	0
29	3400	Res - Leasehold Improvments	L13	0	0	0	0	0	0	0	0	0	0	0
30	3500	Res - Intangible	L14	0	0	0	0	0	0	0	0	0	0	0
31	3600	Res - Plant Acquisiton Adj	L15	0	0	0	0	0	0	0	0	0	0	0
32		Total Reserves	L 26-31	21,786,401	6,444,346	2,347,290	0	0	2,734,714	7,688	46,472	34,515	6,853	10,164,523
33	4040	Customer Deposits	L15	(5,000)	(1,305)	(448)	0	0	(710)	(2)	(12)	(8)	(1)	(2,514)
34	4100	Current Deferred Op Taxes	L109	0	0	0	0	0	0	0	0	0	0	0
35	4310	Other Long Term Liabilities	L175	2,009,785	712,052	83,083	0	0	281,979	551	79,637	2,049	44,758	805,676
36	4340	Non-Current Def Oper Taxes	L116	3,949,640	1,030,564	354,073	0	0	561,177	1,491	9,536	6,602	967	1,985,230
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	35,686,053	8,393,601	2,832,346	0	0	5,456,902	14,150	45,663	62,473	(27,918)	18,908,836
40		Total 2001 Less 2690	L 3, 10, 13	61,637,893	16,082,239	5,526,819	0	0	8,757,648	23,267	148,819	103,050	15,100	30,980,951
41		Total 2001 Less Associated Res	L15-19,24 Less L32,34 36-38	37,140,373	8,917,064	2,889,514	0	0	5,653,975	14,549	96,077	63,934	7,416	19,497,844

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Bluffton Telephone Company
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Attachment #3 - Form 3

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Central Office Switching - Acct 2210</u>														
42	2210	Cat 2 - Tandem Switching	Alloc 2	0	0		0		0		0		0	0
43	2210	Cat 3 - Local Switching	Alloc 3	4,633,853	2,943,766		0		159,205		2,706		0	1,528,176
44	2210	Cat 5 - Equal Access	Alloc 13	0	0		0		0		0			0
45		Total 2210	L42-44	4,633,853	2,943,766		0		159,205		2,706		0	1,528,176
<u>Central Office Operator Systems - Acct 2220</u>														
2220		Cat 1 - Operator Systems												
46		Intercept Boards	Alloc 24	0	0		0		0		0		0	0
47		Information Boards	Alloc 47	0	0		0		0		0		0	0
48		Service Observing Boards	Alloc 67	0	0		0		0		0		0	0
49		Other Boards	Alloc 1	0	0		0		0		0		0	0
50		Total 2220	L46-49	0	0		0		0		0		0	0
<u>Central Office Transmission - Acct 2230</u>														
51	2230	Cat 4.11 - Wdbd Exch Ln xDSL	Alloc 4	3,674,953		3,674,953		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	9,893,284	2,452,524	47,665	0	0	1,661,487	1,349	28,233	10,792	0	5,691,234
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	384,805	0	370,016	0	0	0	4,763	0	10,025	0	1
58	2230	Cat 4.23 - IX Cct - Other	Alloc 11	415,687	240,172	41,436	0	0	57,392	1,469	975	14,841	13,263	46,139
59	2230	Cat 4.3 - Host Remote	Alloc 12	187,556	59,311		0		14,173		241		0	113,831
60		Total 2230	L51-59	14,556,285	2,752,007	4,134,070	0	0	1,733,052	7,581	29,449	35,658	13,263	5,851,205

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Bluffton Telephone Company
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Attachment #3 - Form 4

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Information Origination / Termination - Acct 2310</u>														
61	2351	Cat 1 - Pub Tel (Less Coinless)	Alloc 14	0	0		0		0		0		0	0
62	2351	Cat 1 - Pub Tel (Coinless)	Alloc 15	0	0		0		0		0		0	0
63	2362	Cat 1 - Other Terminal Equip	Alloc 14	0	0		0		0		0		0	0
64		Total Category 1	L61-63	0	0		0		0		0		0	0
65		Cat 2 - Customer Premise	Alloc 16	0					0		0		0	0
66		Total 2310	L64-65	0	0		0		0		0		0	0
<u>Cable and Wire Facilities - Acct 2410</u>														
67	2410	Cat 1 - Exch Ln CWF	Alloc 17	37,007,809	9,174,155	178,302	0	0	6,215,123	5,046	105,613	40,370	0	21,289,200
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	118,780		118,780		0		0		0		0
71	2410	Cat 2.4 - Exch Trk CWF - Wb	Alloc 10	715,362	0	687,869	0	0	0	8,855	0	18,637	0	1
72	2410	Cat 3 - IX C&WF	Alloc 18	22,940	13,219	2,309	0	0	3,159	78	54	824	729	2,568
73	2410	Cat 4 - Host / Remote C&WF	Alloc 12	60,654	19,181		0		4,584		78		0	36,811
74		Total 2410	L67-73	37,925,545	9,206,555	987,260	0	0	6,222,866	13,979	105,745	59,831	729	21,328,580

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Attachment #3 - Form 5

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Tangible Assets - Capital Leases - Acct 2680</u>														
75	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
76	2210	COE - Switching	L4	0	0		0		0		0		0	0
77	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
78	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
79	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
80	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
81	Total	2681	L75-80	0	0	0	0	0	0	0	0	0	0	0
<u>Tangible Assets - Leasehold Improvements - Acct 2680</u>														
82	2110	General Support Facilities	L3	2,986	779	268	0	0	424	1	7	5	1	1,501
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	779	268	0	0	424	1	7	5	1	1,501
<u>Deferred Maint & Retirements Acct 1438</u>														
89	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
90	2210	COE - Switching	L4	0	0		0		0		0		0	0
91	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
92	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
93	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
94	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
95	Total	1438	L89-94	0	0	0	0	0	0	0	0	0	0	0

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Attachment #3 - Form 6

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Accumulated Depreciation - Acct 3100</u>														
96	2110	General Support Facilities	L3	2,665,881	695,568	239,039	0	0	378,774	1,006	6,437	4,457	653	1,339,947
97	2210	COE - Switching	L4	3,726,177	2,367,143		0		128,020		2,176		0	1,228,838
98	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
99	2230	COE - Transmission	L6	6,618,925	1,251,372	1,879,813	0	0	788,040	3,447	13,391	16,214	6,031	2,660,617
100	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
101	2410	Cable & Wire Facilities	L9	8,775,418	2,130,263	228,438	0	0	1,439,880	3,235	24,468	13,844	169	4,935,121
102	Total 3100		L96-101	21,786,401	6,444,346	2,347,290	0	0	2,734,714	7,688	46,472	34,515	6,853	10,164,523
<u>Net Current Deferred Operating Income Taxes - Acct 4100</u>														
103	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
104	2210	COE - Switching	L4	0	0		0		0		0		0	0
105	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
106	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
107	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
108	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
109	Total 4100		L103-108	0	0	0	0	0	0	0	0	0	0	0
<u>Net Noncurrent Deferred Operating Income Taxes - Acct 4340</u>														
110	2110	General Support Facilities	L3	278,160	72,576	24,942	0	0	39,522	105	672	465	68	139,810
111	2210	COE - Switching	L4	297,945	189,277		0		10,236		174		0	98,258
112	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
113	2230	COE - Transmission	L6	935,414	176,849	265,663	0	0	111,369	487	1,892	2,291	852	376,011
114	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
115	2410	Cable & Wire Facilities	L9	2,438,121	591,862	63,468	0	0	400,050	899	6,798	3,846	47	1,371,151
116	Total 4340		L110-115	3,949,640	1,030,564	354,073	0	0	561,177	1,491	9,536	6,602	967	1,985,230

Plant Date: Average 6/30/2007
Expense Date: 12 Mo. Ending 6/30/2007

Bluffton Telephone Company
Study No.: 240512

Attachment #3 - Form 7

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Plant Specific Expenses</u>														
117	6110	Network Support	L3	0	0	0	0	0	0	0	0	0	0	0
118	6120	General Support	L3	990,705	258,490	88,833	0	0	140,761	374	2,392	1,656	243	497,956
119	6210	COE - Switching - Eq. Access	Alloc 13	0	0		0		0		0			0
120	6210	COE - Switching - All Other	L7	233,229	69,224	50,244	0	0	22,998	92	391	433	161	89,686
121	6220	COE - Operator Systems	L7	0	0	0	0	0	0	0	0	0	0	0
122	6230	COE - Transmission	L7	86,766	25,753	18,692	0	0	8,556	34	145	161	60	33,365
123		Total COE	L119-122	319,995	94,977	68,936	0	0	31,554	126	536	594	221	123,051
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	1,146,195	278,243	29,837	0	0	188,069	422	3,196	1,808	22	644,598
128		Total Plant Specific	L117,118,123,126-127	2,456,895	631,710	187,606	0	0	360,384	922	6,124	4,058	486	1,265,605

Plant Date: Average 6/30/2007
Expense Date: 12 Mo. Ending 6/30/2007

Bluffton Telephone Company
Study No.: 240512

Attachment #3 - Form 8

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Plant Non-Specific Expenses</u>														
129	6510	Other Prop Plant & Equip	L15	145,091	37,856	13,010	0	0	20,615	55	350	243	36	72,926
130	6530	Network Operations	L10	1,193,426	311,383	107,010	0	0	169,565	450	2,881	1,995	292	599,850
131	6540	Access	Alloc 20	0	0	0	0	0	0	0	0	0	0	0
131a	6540	Universal Service Assignment	Alloc 35	797,296	235,000		0		281,148		281,148			
	6561	<u>Depreciation</u>												
132		Dep - Support Assets	L3	303,419	79,166	27,206	0	0	43,110	115	733	507	74	152,508
133		Dep - COE Switching	L4	378,436	240,411		0		13,002		221		0	124,802
134		Dep - COE Operator	L5	0	0		0		0		0		0	0
135		Dep - COE Transmission	L6	1,211,304	229,009	344,017	0	0	144,216	631	2,451	2,967	1,104	486,909
136		Dep - IOT	L8	0	0		0		0		0		0	0
137		Dep - Cable & Wire Facilities	L9	1,515,204	367,821	39,443	0	0	248,616	558	4,225	2,390	29	852,122
138		Total 6561	L132-137	3,408,363	916,407	410,666	0	0	448,944	1,304	7,630	5,864	1,207	1,616,341
139	6562	Dep - Prop Held for Fut Use	L15	0	0	0	0	0	0	0	0	0	0	0
140	6563	Amort - Tangible Assets	L13	0	0	0	0	0	0	0	0	0	0	0
141	6564	Amort - Intangible Assets	L14	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	5,544,176	1,500,646	530,686	0	0	920,272	1,809	292,009	8,102	1,535	2,289,117
<u>Customer Operations Expenses</u>														
144	6610	Marketing	Alloc 43	634,293	253,957	0	0	0	45,789	0	364	0	119,291	214,892
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	<u>Directory</u>												
147		Classified	Alloc 22	2,500										2,500
148		TWX	Alloc 23	0	0	0	0	0	0	0	0	0	0	0
149		Alpha	Alloc 24	2,500	707		0		169		3		0	1,621
150		Foreign	Alloc 25	0	0		0		0		0		0	0
151		Total 6622	L147-150	5,000	707	0	0	0	169	0	3	0	0	4,121

Plant Date: Average 6/30/2007
Expense Date: 12 Mo. Ending 6/30/2007

Bluffton Telephone Company
Study No.: 240512

Attachment #3 - Form 9

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
6623 Commercial Operations														
<u>Cat 1 - Local Business Office</u>														
End User service order processing														
152		Presubscription	Alloc 26	0	0									0
153		Directory Advertising	Alloc 27	0										0
154		All other	Alloc 28	309,186	53,603	10,178	0	0	0	478	0	1,089		243,838
155		End User payment & collection	Alloc 21	242,915	97,792	172	0	0	16,809	0	3,294	0		124,848
156		End User billing inquiry	Alloc 30	123,858	36,288	6,296	0	0	0	0	0	0		81,274
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	675,959	187,683	16,646	0	0	16,809	478	3,294	1,089	0	449,960
<u>Cat 2 - Revenue Accounting</u>														
162		Message Processing	Alloc 36	540,757	391,162		0		124,811		24,784		0	0
163		OB&C - Expense	Alloc 38	343,352	102,401		0		60,238		60,238		0	120,475
164		Future Use												
165		Future Use												
166		Future Use												
167		Carrier Access Billing	Alloc 44	471,625	235,813		0		117,906		117,906			0
168		Subscriber Line Charge	Alloc 29	18,074	18,074		0		0		0			0
169		Total Category 2	L162-168	1,373,808	747,450	0	0	0	302,955	0	202,928	0	0	120,475
170		Subtotal Categories 1 & 2	L161,169	2,049,767	935,133	16,646	0	0	319,764	478	206,222	1,089	0	570,435

Plant Date: Average 6/30/2007
Expense Date: 12 Mo. Ending 6/30/2007

Bluffton Telephone Company
Study No.: 240512

Attachment #3 - Form 10

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Category 3 - Other Commercial</u>														
171		Telcom Relay Service	Alloc 45	31,897	31,897		0		0		0			0
172		Other	L170	0	0	0	0	0	0	0	0	0	0	0
173		Total Commercial Operations	L170-172	2,081,664	967,030	16,646	0	0	319,764	478	206,222	1,089	0	570,435
174		Total Customer Operations	L144-146,151,173	2,720,957	1,221,694	16,646	0	0	365,722	478	206,589	1,089	119,291	789,448
175		Total Big Three Expenses	L123,126-127,130,174 (less L119)	5,380,573	1,906,297	222,429	0	0	754,910	1,476	213,202	5,486	119,826	2,156,947
<u>Corporate Operations Expenses</u>														
176	6710	Executive & Planning	L175	300,000	106,288	12,402	0	0	42,091	82	11,887	306	6,681	120,263
	6720	General & Administrative												
177		Other Direct	Alloc 46	87,867	87,867	0	0	0	0	0	0	0	0	0
178		Direct to EAS	Alloc 31	0									0	0
179		Other	L175	3,990,486	1,413,800	164,964	0	0	559,877	1,095	158,121	4,069	88,869	1,599,691
180		Total 6720	L177-179	4,078,353	1,501,667	164,964	0	0	559,877	1,095	158,121	4,069	88,869	1,599,691
181		Total Corporate Operations	L176,180	4,378,353	1,607,955	177,366	0	0	601,968	1,177	170,008	4,375	95,550	1,719,954
182		Total Operating Expenses	L128,143,174,181	15,100,381	4,962,005	912,304	0	0	2,248,346	4,386	674,730	17,624	216,862	6,064,124
<u>Operating Taxes</u>														
183		Future Use												
184	7240	Ad Valorem Taxes - Allocated	L15	912,887	238,186	81,855	0	0	129,705	345	2,204	1,526	224	458,842
185	7240	Ad Valorem Taxes - Direct	Alloc 40	7,113	7,113	0	0	0	0	0	0	0	0	0
186		Total 7240	L183-185	920,000	245,299	81,855	0	0	129,705	345	2,204	1,526	224	458,842
187	7370	Special Charges	L181	2,600	955	105	0	0	357	1	101	3	57	1,021
188		Total Operating Exp & Taxes	L182,186,187	16,022,981	5,208,259	994,264	0	0	2,378,408	4,732	677,035	19,153	217,143	6,523,987
189		Total Operating Exp & Taxes (Less Depreciation)	L188 Less 138-142	12,614,618	4,291,852	583,598	0	0	1,929,464	3,428	669,405	13,289	215,936	4,907,646

Plant Date: Average 6/30/2007
Expense Date: 12 Mo. Ending 6/30/2007

Bluffton Telephone Company
Study No.: 240512

Attachment #3 - Form 11

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Tax Adjustments</u>														
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
<u>Rent Revenues Account 5240</u>														
202	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
203	2210	COE - Switching	L4	0	0		0		0		0		0	0
204	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
205	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
206	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
207	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
208		Total 5240	L202-207	0	0	0	0	0	0	0	0	0	0	0
209		Total Operating Exp & Taxes	L188+201 Less 208	16,022,981	5,208,259	994,264	0	0	2,378,408	4,732	677,035	19,153	217,143	6,523,987

Plant Date: Average 6/30/2007
Expense Date: 12 Mo. Ending 6/30/2007

Bluffton Telephone Company
Study No.: 240512

Attachment #3 - Form 12

LOOPS / CIRCUITS

	Total Company	Message	Interstate InterLATA P/L	Interstate IntraLATA P/L	Intrastate InterLATA P/L	Intrastate IntraLATA P/L	Local P/L	Total P/L
1 Loops	22,001	21,816	106	0	3	24	52	185
2 Circuits	2,829	2,122	282	0	10	101	314	707
3 Circuit Miles	33,121.15	24,777.38	3,333.37	0.00	112.20	1,189.86	3,708.34	8,343.77
4 Wideband Channels	15,430	0	14,837	0	191	402	0	15,430
5 STP Circuit Miles	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6 Percent of STP Circuit Miles to Total	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

COMMERCIAL ALLOCATORS

	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
7 Billed Messages	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	343,352	102,401		0		60,238		60,238		0	120,475

FIXED CHARGES / TAXES

	Total Company
16 Account 7210 - Amort of Inv Tax Credit	0
17 Account 7340 - AFUDC	0
18 Account 7500 - Fixed Charges	0
19 Account 7540 - Interest on Customer Deposits	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 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	0.132361

Plant Date: Average 6/30/2007
Expense Date: 12 Mo. Ending 6/30/2007

Bluffton Telephone Company
Study No.: 240512

Attachment #3 - Form 13

TRAFFIC FACTORS

	Interstate InterLATA	Interstate IntraLATA	State InterLATA	State IntraLATA	EAS	Local	Total
1 Tandem Switching Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
2 Weighted Dem	0.635274	0.000000	0.034357	0.000584	0.000000	0.329785	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	0		1.000000
12 Coinless Pay MOU Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
13 IOT Category 2 Factor			0.000000	0.000000	0.000000	0.000000	0.000000
14 Wideband Conversation Minute Miles	0.000000	0.000000	0.000000	0.000000	0.000000		0.000000
15 Carrier Access Billing Factor	0.500000	0.000000	0.250000	0.250000			1.000000
16 Service Observing BD Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

Plant Date: Average 12/31/2005
Expense Date: 12 Mo. Ending 12/31/2005

Bluffton Telephone Company
Study No.: 240512

Attachment #4 - Form 1

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

	Source	Common Line	Local Switching	Traffic Sensitive Information	Transport	Special Access	WBI	Total Access	Total Company
1. Plant in Service	Part 69, Form 1, Ln 18	10,078,299	3,260,124	0	271,320	4,219,317	0	17,829,060	50,373,874
2. Plant Under Construction	Part 69, Form 1, Ln 20	(3,950)	(1,277)	0	(106)	(1,653)	0	(6,986)	(19,740)
3. Net Investment	Part 69, Form 2, Ln 43	6,840,047	891,238	0	149,798	2,406,493	0	10,287,576	32,005,703
4. Rate of Return	11.25 % Authorized	0.1125000	0.1125000	0.1125000	0.1125000	0.1125000	0.1125000		
5. Return	(Line 3 x 4)	769,505	100,264	0	16,852	270,730	0	1,157,351	
6. AFUDC	Part 69, Form 10, Ln 192	0	0	0	0	0	0	0	0
7. Net Return	(Lines 5 - 6)	769,505	100,264	0	16,852	270,730	0	1,157,351	
8. Fixed Charges	Part 69, Form 10, Ln 199	0	0	0	0	0	0	0	0
9. Investment Tax Credit	Part 69, Form 10, Ln 191	0	0	0	0	0	0	0	0
10. Other FIT Adjustments	Part 69, Form 10, Ln 195	0	0	0	0	0	0	0	0
11. Subject to FIT	(Lines 5-8-9-10)	769,505	100,264	0	16,852	270,730	0	1,157,351	
12. Federal Income Tax @ 0.00000%		396,412	51,651	0	8,681	139,467	0	596,211	
13. Other SIT Adjustments	Part 69, Form 10, Ln 198	0	0	0	0	0	0	0	0
14. Subject to SIT	(Lines 11+12-13)	1,165,917	151,915	0	25,533	410,197	0	1,753,562	
15. State Income Tax @ 0.00000%		62,073	8,088	0	1,359	21,839	0	93,360	
16. Return + FIT + SIT	(Lines 5-9+12+15-6)	1,227,990	160,003	0	26,892	432,036	0	1,846,922	
17. Expenses and Taxes	Part 69, Form 10, Ln 208	2,506,334	888,119	1,152	88,832	1,067,405	0	4,551,842	13,766,609
18. Subtotal	(Lines 16+17)	3,734,324	1,048,122	1,152	115,724	1,499,441	0	6,398,764	
19. Gross Receipts Tax @ 0.00000%		0	0	0	0	0	0	0	
20. Subtotal	(Line 18+19)	3,734,324	1,048,122	1,152	115,724	1,499,441	0	6,398,763	
21. Psc Fee @ 0.00000%		0	0	0	0	0	0	0	
22. Total Revenue Requirement	(Lines 16+17+19+21)	3,734,324	1,048,122	1,152	115,724	1,499,441	0	6,398,763	

Plant Date: Average 12/31/2005
Expense Date: 12 Mo. Ending 12/31/2005

Bluffton Telephone Company
Study No.: 240512

Attachment #4 - Form 2

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

	Source	Common Line	Local Switching	Traffic Sensitive Information	Transport	Special Access	WBI	Total Access	Total Company
22. Total Revenue Requirement	(Lines16+17+19+21)	3,734,324	1,048,122	1,152	115,724	1,499,441	0	6,398,763	
23. Revenue attributable to Local Switching Support per NECA Forms			(545,270)						
24. Total Revenue Requirement Subject to MAG Adjustments (Line 22 + Line 23)		3,734,324	502,852	1,152	115,724	1,499,441	0	5,853,493	
25. Adjustment for Line Port Re-allc Factor: >>> (Based on FCC Proxy)(Line 24 * Factor)	0.0000%	150,856	(150,856)					0	
26. USAC Charges included in line 22		(238,265)						(238,265)	
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)		3,646,915	351,996	1,152	49,579	1,499,441	0	5,549,083	
29. TIC Revenue Re-Allocation (Total Allocated on Line 28)		43,471	4,196	14	591	17,873	0	66,145	
30. Total Revised Revenue Requirement With MAG Adjustments (Line 22 + 25 + 27 +29)		3,928,651	901,462	1,166	50,170	1,517,314	0	6,398,763	

Plant Date: Average 12/31/2005
Expense Date: 12 Mo. Ending 12/31/2005

Bluffton Telephone Company
Study No.: 240512

Attachment #5 - Form 1

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
1	2111	Land	L10	68,246	38,577	0	12,479	0	1,039	16,151	0	0
2		General Support	L10	1,440,767	814,428	0	263,451	0	21,925	340,963	0	0
2a		General Purpose Computer	L180a	0	0	0	0	0	0	0	0	0
3	2110	Land & General Support	L1-2	1,509,013	853,005	0	275,930	0	22,964	357,114	0	0
4	2210	COE - Switching	L48	2,984,001			2,984,001		0		0	0
5	2220	COE - Operator Systems	L53	0			0	0	0		0	0
6	2230	COE - Transmission	L63	5,101,518	1,816,940		0	0	221,871	3,062,707	0	0
7		Total COE	L4-6	8,085,519	1,816,940		2,984,001	0	221,871	3,062,707	0	0
8	2310	Information Orig/Term	L69	0	0	0						
9	2410	Cable & Wire Facilities	L76	8,233,471	7,407,756		0	0	26,469	799,246	0	0
10		Total COE, IOT & C&WF	L7-9	16,318,990	9,224,696	0	2,984,001	0	248,340	3,861,953	0	0
11		COE, IOT & C&WF (excl CL,B&C,IX)	L10 Less CL,B&C,IX	7,094,294			2,984,001	0	248,340	3,861,953		0
12		Total GSF, COE, IOT, C&WF	L3,10	17,828,003	10,077,701	0	3,259,931	0	271,304	4,219,067	0	0
13		GSF, COE, IOT, C&WF (CL, LS, TR only)	L12 Less Inf, Spl, B&C, IX	13,608,936	10,077,701	0	3,259,931		271,304			
14	2680	Capital Leases	L83	0	0	0	0	0	0	0	0	0
15	2680	Leasehold Improvements	L12	1,057	598	0	193	0	16	250	0	0
16	2680	Amortizable Tangibles	L14-15	1,057	598	0	193	0	16	250	0	0
17	2690	Intangibles	L12	0	0	0	0	0	0	0	0	0
18	2001	Plant In Service	L3,10,16,17	17,829,060	10,078,299	0	3,260,124	0	271,320	4,219,317	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	(6,986)	(3,950)	0	(1,277)	0	(106)	(1,653)	0	0
21	2005	Plant Acquisition Adjustment	L18	0	0	0	0	0	0	0	0	0
22	1220	Material & Supplies	L12	267,876	151,424	0	48,982	0	4,076	63,394	0	0
23	1402	Class B RTB Stock	L12	185,060	104,610	0	33,839	0	2,816	43,795	0	0
24	1410	Other Noncurrent Assets	L12	0	0	0	0	0	0	0	0	0
25	1438	Deferred Maint & Retirements	L90	0	0	0	0	0	0	0	0	0
26	1439	Def Non-Capital Equal Access	Direct	0			0					
27	1500	Other Jurisdictional Assets	L12	0	0	0	0	0	0	0	0	0

Plant Date: Average 12/31/2005
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Bluffton Telephone Company
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Attachment #5 - Form 2

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line			Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information	Transport				
28	CWC	Cash Working Capital	L12	179,035	101,204	0	32,737	0	2,725	42,369	0	0	0
29	3100	Depreciation Reserve	L97	6,247,673	2,507,117	0	2,131,951	0	101,841	1,506,764	0	0	0
30	3200	Res - Prop Held for Future Use	L12	0	0	0	0	0	0	0	0	0	0
31		Res - Capital Leases	L14	0	0	0	0	0	0	0	0	0	0
32		Res - Leasehold Improvements	L15	0	0	0	0	0	0	0	0	0	0
33	3400	Res - Tangible Assets	L31-32	0	0	0	0	0	0	0	0	0	0
34	3500	Res - Intangible	L12	0	0	0	0	0	0	0	0	0	0
35	3600	Res - Plant Acquisiton Adj	L21	74	41	0	14	0	1	18	0	0	0
36		Total Reserves	L29,30,33-35	6,247,747	2,507,158	0	2,131,965	0	101,842	1,506,782	0	0	0
37	4040	Customer Deposits	L12	(318)	(180)	0	(58)	0	(5)	(75)	0	0	0
38	4100	Current Deferred Op Taxes	L104	0	0	0	0	0	0	0	0	0	0
39	4310	Other Long Term Liabilities	L12	626,545	354,169	0	114,567	0	9,535	148,274	0	0	0
40	4340	Non-Current Def Oper Taxes	L111	1,292,495	730,393	0	236,693	0	19,661	305,748	0	0	0
41	4360	Other Deferred Credits	L12	0	0	0	0	0	0	0	0	0	0
42	4370	Oth Juris Liab & Def Credits	L12	0	0	0	0	0	0	0	0	0	0
43		Net Investment	L18-28 Less L36-42	10,287,576	6,840,047	0	891,238	0	149,798	2,406,493	0	0	0
44		Total 2001 Less Associated Res	L18-22, 27 Less 36, 38, 40-42	10,549,708	6,988,222	0	939,171	0	153,787	2,468,528	0	0	0

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Bluffton Telephone Company
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Attachment #5 - Form 3

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
<u>Central Office Switching - Acct 2210</u>												
45	2210	Cat 2 - Tandem Switching	Alloc 1	0			0		0		0	0
46	2210	Cat 3 - Local Switching	Direct	2,984,001			2,984,001					
47	2210	Cat 5 - Equal Access	Direct	0			0					
48		Total 2210	L45-47	2,984,001			2,984,001		0		0	0
<u>Central Office Operator Systems - Acct 2220</u>												
2220		Cat 1 - Operator Systems										
49		Intercept Boards	Direct	0			0					
50		Information Boards	Direct	0				0				
51		Service Observing Boards	L54	0			0	0	0		0	0
52		Other Boards (Loc,Toll, TSPS, etc)	Direct	0							0	
53		Total 2220	L49-52	0			0	0	0		0	0
54		Total COE Cats 1-3 (excl Svc Obs)	L45,46,49,50,52	2,984,001			2,984,001	0	0		0	0
<u>Central Office Transmission - Acct 2230</u>												
55	2230	Cat 4.11 - Wdbd Exch Ln xDSL Cir	Direct	2,722,571					0	2,722,571	0	0
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	1,852,253	1,816,940					35,313		
59	2230	Cat 4.21 - IX Cct - Other Co	Direct	0							0	
60	2230	Cat 4.22 - IX Cct - Wdbd	L73	274,125				0		274,125		
61	2230	Cat 4.23 - IX Cct - Other	Alloc 2	208,628			0	0	177,930	30,698	0	0
62	2230	Cat 4.3 - Host / Remote	L75	43,941					43,941			
63		Total 2230	L55-62	5,101,518	1,816,940		0	0	221,871	3,062,707	0	0

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Attachment #5 - Form 4

PART 69

Ln	Acct	Description	Allocation	Total	Common Line		Switched Access		Special	B&C	IX	WBI
				Interstate	BFP	Pay / Other	Local Sw	Information	Transport			
<u>Information Origination / Termination - Acct 2310</u>												
64	2351	Cat 1 - Pub Tel (Less Coinless)	Direct	0		0						
65	2351	Cat 1 - Pub Tel (Coinless)	Direct	0		0						
66	2362	Cat 1 - Other Terminal Equip	Per CFR Part 69.303	0		0						
67		Total Category 1	L64-66	0		0						
68		Cat 2 - Customer Premise Equip	Direct	0	0							
69		Total 2310	L67-68	0	0	0			0			
<u>Cable and Wire Facilities - Acct 2410</u>												
70	2410	Cat 1 - Exch Ln CWF	Direct	7,551,728	7,407,756				143,972			
71	2410	Cat 2.2 - Exch Trk CWF - Toll	Direct	0				0				
72	2410	Cat 2.3 - Exch Trk CWF - Spl	Direct	97,041					97,041		0	0
73	2410	Cat 2.4 - Exch Trk CWF - Wb	Direct	556,347				0	556,347			
74	2410	Cat 3 - IX C&WF	Alloc 3	12,685			0	0	10,799	1,886	0	0
75	2410	Cat 4 - Host / Remote C&WF	Direct	15,670					15,670			
76		Total 2410	L70-75	8,233,471	7,407,756		0	0	26,469	799,246	0	0

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Attachment #5 - Form 5

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					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	0
78	2210	COE - Switching	L4	0			0		0		0	0
79	2220	COE - Operator Systems	L5	0			0	0	0		0	0
80	2230	COE - Transmission	L6	0	0		0	0	0		0	0
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	0
<u>Deferred Maint & Retirements Acct 1438</u>												
84	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0
85	2210	COE - Switching	L4	0			0		0		0	0
86	2220	COE - Operator Systems	L5	0			0	0	0		0	0
87	2230	COE - Transmission	L6	0	0		0	0	0		0	0
88	2310	Information Orig /Term	L8	0	0	0						
89	2410	Cable & Wire Facilities	L9	0	0		0	0	0		0	0
90	Total 1438		L84-89	0	0	0	0	0	0	0	0	0
<u>Accumulated Depreciation - Acct 3100</u>												
91	2110	General Support Facilities	L2+L2a	758,225	428,605	0	138,645	0	11,538	179,437	0	0
92	2210	COE - Switching	L4	1,993,306			1,993,306		0		0	0
93	2220	COE - Operator Systems	L5	0			0	0	0		0	0
94	2230	COE - Transmission	L6	1,963,020	699,143		0	0	85,374	1,178,503	0	0
95	2310	Information Orig /Term	L8	0	0	0						
96	2410	Cable & Wire Facilities	L9	1,533,122	1,379,369		0	0	4,929	148,824	0	0
97	Total 3100		L91-96	6,247,673	2,507,117	0	2,131,951	0	101,841	1,506,764	0	0

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Attachment #5 - Form 6

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
Net Current Deferred Operating Income Taxes - Acct 4100												
98	2110	General Support Facilities	L2+L2a	0	0	0	0	0	0	0	0	0
99	2210	COE - Switching	L4	0			0		0		0	0
100	2220	COE - Operator Systems	L5	0			0	0	0		0	0
101	2230	COE - Transmission	L6	0	0		0	0	0	0	0	0
102	2310	Information Orig /Term	L8	0	0	0						
103	2410	Cable & Wire Facilities	L9	0	0		0	0	0		0	0
				<hr/>								
104		Total 4100	L98-103	0	0	0	0	0	0	0	0	0
				<hr/> <hr/>								
Net Noncurrent Deferred Operating Income Taxes - Acct 4340												
105	2110	General Support Facilities	L2+L2a	104,879	59,285	0	19,178	0	1,596	24,820	0	0
106	2210	COE - Switching	L4	217,515			217,515		0		0	0
107	2220	COE - Operator Systems	L5	0			0	0	0		0	0
108	2230	COE - Transmission	L6	371,080	132,162		0	0	16,139	222,779	0	0
109	2310	Information Orig /Term	L8	0	0	0						
110	2410	Cable & Wire Facilities	L9	599,021	538,946		0	0	1,926	58,149	0	0
				<hr/>								
111		Total 4340	L105-110	1,292,495	730,393	0	236,693	0	19,661	305,748	0	0
				<hr/> <hr/>								
Plant Specific Expenses												
112	6110	Network Support	L12	0	0	0	0	0	0	0	0	0
113	6120	General Support	L3	316,351	178,825	0	57,846	0	4,814	74,866	0	0
114	6210	COE - Switching - Equal Access	Direct	0			0					
115	6210	COE - Switching - All Other	Alloc 6	87,463			75,886		11,577		0	0
116	6220	COE - Operator Systems	L5	0			0	0	0		0	0
117	6230	COE - Transmission	L6	72,787	25,923		0	0	3,166	43,698	0	0
118		Total COE	L114-117	160,250	25,923		75,886	0	14,743	43,698	0	0
				<hr/>								
119	6310	IOT - Other	L67	0		0						
120	6310	IOT - Customer Premise Equip	L68	0	0							
121		Total 6310	L119-120	0	0	0			0			
				<hr/>								
122	6410	Cable & Wire Facilities	L76	262,168	235,876		0	0	843	25,449	0	0
				<hr/>								
123		Total Plant Specific	L112,113,118,121-122	738,769	440,624	0	133,732	0	20,400	144,013	0	0
				<hr/> <hr/>								

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Attachment #5 - Form 7

PART 69

Ln	Acct	Description	Allocation	Total	Common Line		Switched Access		Special Access	B&C	IX	WBI
				Interstate	BFP	Pay / Other	Local Sw	Information				
Plant Non-Specific Expenses												
124	6510	Other Prop Plant & Equip	L10	41,073	23,218	0	7,510	0	625	9,720	0	0
125	6530	Network Operations	L10	422,364	238,752	0	77,231	0	6,427	99,954	0	0
126	6540	Access	Direct	0							0	
126a	6540	Universal Service Assignment	Direct	238,265	238,265							
	6561	Depreciation										
127		Dep - Support Assets	L3	69,548	39,314	0	12,717	0	1,058	16,459	0	0
128		Dep - COE Switching	L4	235,678			235,678		0		0	0
129		Dep - COE Operator	L5	0			0	0	0		0	0
130		Dep - COE Transmission	L6	429,964	153,134		0	0	18,700	258,130	0	0
131		Dep - IOT	L8	0	0	0			0	0		
132		Dep - Cable & Wire Facilities	L9	323,112	290,708		0	0	1,039	31,365	0	0
133		Total 6561	L127-132	1,058,302	483,156	0	248,395	0	20,797	305,954	0	0
134	6562	Dep - Prop Held for Future Use	L19	0	0	0	0	0	0	0	0	0
135	6563	Amort - Tangible Assets	L16	64	36	0	12	0	1	15	0	0
136	6564	Amort - Intangible Assets	L17	0	0	0	0	0	0	0	0	0
137	6565	Amort - Acquisition Adjust	L21	0	0	0	0	0	0	0	0	0
138		Total Plant Non-Specific	L124-137 Less L133	1,760,068	983,427	0	333,148	0	27,850	415,643	0	0
Customer Operations Expenses												
139	6610	Marketing	L12	252,174	142,547	0	46,111	0	3,838	59,678	0	0
140	6621	Operator	Alloc 4	0			0	0			0	0
141		Outside Operator Services	Alloc 5	0			0	0			0	0
	6622	Directory										
142		Published Directory Expense	Direct	707				707				

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Attachment #5 - Form 8

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
6623 <u>Commercial Operations</u>												
<u>Cat 1 - Local Business Office</u>												
End User Service Order Processing												
143		Presubscription	L13	38,612	28,593	0	9,249		770			
144		Message Tel	Direct	28,054							28,054	
145		Private Line	Direct	5,327							5,327	
146		Total	L143-145	71,993	28,593	0	9,249		770		33,381	
End User Payment and Collection												
147		Message Tel	Direct	40,650							40,650	
148		Private Line	Direct	90							90	
149		EUCL	Direct	10,531	10,531							
150		Total	L147-149	51,271	10,531						40,740	
End User Billing Inquiry												
151		Message Tel	Direct	0							0	
152		Private Line	Direct	3,295							3,295	
153		EUCL	Direct	18,992	18,992							
154		Total	L151-153	22,287	18,992						3,295	
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	145,551	58,116	0	9,249		770	0	77,416	

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Attachment #5 - Form 9

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information	Transport			
		<u>Cat 2 - Revenue Accounting</u>										
169		Message Processing	Direct	350,739						350,739		
170		OB&C - Expense	Direct	91,821						91,821		
171		Future Use										
172		Future Use										
172		Carrier Access Billing	L11	211,443			88,937	0	7,402	115,104		0
174		Subscriber Line Charge	Direct	16,206	16,206							
175		Total Category 2	L169-174	670,209	16,206		88,937	0	7,402	115,104	442,560	0
176		Subtotal Customer Services	L140-142,168,175	816,467	74,322	0	98,186	707	8,172	115,104	519,976	0
		<u>Category 3 - Other Commercial</u>										
177		Total Category 3	L176	16,694	1,520	0	2,008	14	167	2,353	10,632	0
178		Total Customer Services	L176-177	833,161	75,842	0	100,194	721	8,339	117,457	530,608	0
179		Total Customer Operations	L139,178	1,085,335	218,389	0	146,305	721	12,177	177,135	530,608	0
180		Total Big Three Expenses	L123-126,179 (less L114)	2,525,806	1,159,248	0	364,778	721	39,629	430,822	530,608	0
180a		Total Big Three Expenses - Modified	L180 Less 112, 113, 139, 143, 158, 162, 166, 177	1,901,975	807,763	0	249,564	707	30,040	293,925	519,976	0
		<u>Corporate Operations Expenses</u>										
181	6710	Executive & Planning	L180	107,147	49,176	0	15,474	31	1,681	18,276	22,509	0
182	6720	General & Administrative	L180	1,402,980	643,914	0	202,619	400	22,012	239,304	294,731	0
183		Total Corporate Operations	L181-182	1,510,127	693,090	0	218,093	431	23,693	257,580	317,240	0
184		Total Operating Expenses	L123,138,179,183	5,094,299	2,335,530	0	831,278	1,152	84,120	994,371	847,848	0
		<u>Operating Taxes</u>										
185		Future Use										
186	7240	Ad Valorem Taxes	L12	310,851	175,716	0	56,841	0	4,730	73,564	0	0
187	7370	Special Charges	L12	0	0	0	0	0	0	0	0	0
188		Total Operating Exp & Taxes	L184-186	5,405,150	2,511,246	0	888,119	1,152	88,850	1,067,935	847,848	0

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Attachment #5 - Form 10

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
<u>Tax Adjustments</u>												
189	7210	Investment Tax Credits	L12	0	0	0	0	0	0	0	0	0
190		TRA-86 Amortization	L12	0	0	0	0	0	0	0	0	0
191		Total	L189-190	0	0	0	0	0	0	0	0	0
192	7340	AFUDC	L12	0	0	0	0	0	0	0	0	0
193		FIT Adjustments - Addbacks	L12	0	0	0	0	0	0	0	0	0
194		FIT Adjustments - Deductions	L12	0	0	0	0	0	0	0	0	0
195		Total FIT Adjustments	L193-194	0	0	0	0	0	0	0	0	0
196		SIT Adjustments - Addbacks	L12	0	0	0	0	0	0	0	0	0
197		SIT Adjustments - Deductions	L12	0	0	0	0	0	0	0	0	0
198		Total SIT Adjustments	L196-197	0	0	0	0	0	0	0	0	0
199	7500	Fixed Charges	L12	0	0	0	0	0	0	0	0	0
200	7540	Interest On Customer Dep	L12	0	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	0
202	2210	COE - Switching	L4	0			0	0			0	0
203	2220	COE - Operator Systems	L5	0			0	0			0	0
204	2230	COE - Transmission	L6	0	0		0	0	0		0	0
205	2310	Information Orig /Term	L8	0	0	0						
206	2410	Cable & Wire Facilities	L9	5,460	4,912		0		18	530		0
207		Total 5240	L201-206	5,460	4,912	0	0	0	18	530	0	0
208		Total Operating Exp & Taxes	L188+200 Less 207	5,399,690	2,506,334	0	888,119	1,152	88,832	1,067,405	847,848	0

Plant Date: Average 12/31/2005
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Bluffton Telephone Company
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Attachment #6 - Form 1

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
1	2111	Land	L10	192,819	52,095	16,151	0	0	27,058	71	460	313	44	96,627
2		General Support	L10	4,070,716	1,099,804	340,963	0	0	571,230	1,494	9,707	6,600	920	2,039,998
2a		General Purpose Computer	L10	0	0	0	0	0	0	0	0	0	0	0
3	2110	Land & General Support	L1-2	4,263,535	1,151,899	357,114	0	0	598,288	1,565	10,167	6,913	964	2,136,625
4	2210	COE - Switching	L45	4,697,187	2,984,001		0		161,381		2,743		0	1,549,062
5	2220	COE - Operator Systems	L50	0	0		0		0		0		0	0
6	2230	COE - Transmission	L60	10,783,953	2,038,811	3,062,707	0	0	1,283,923	5,617	21,818	26,417	9,825	4,334,835
7		Total COE	L4-6	15,481,140	5,022,812	3,062,707	0	0	1,445,304	5,617	24,561	26,417	9,825	5,883,897
8	2310	Information Orig /Term	L66	0	0		0		0		0		0	0
9	2410	Cable & Wire Facilities	L74	30,626,213	7,434,225	799,246	0	0	5,024,784	11,300	85,386	48,343	596	17,222,333
10		Total COE, IOT & C&WF	L7-9	46,107,353	12,457,037	3,861,953	0	0	6,470,088	16,917	109,947	74,760	10,421	23,106,230
11	2680	Capital Leases	L81	0	0	0	0	0	0	0	0	0	0	0
12	2680	Leasehold Improvements	L88	2,986	807	250	0	0	419	1	7	5	1	1,496
13	2680	Amortizable Tangibles	L11-12	2,986	807	250	0	0	419	1	7	5	1	1,496
14	2690	Intangibles	L40	0	0	0	0	0	0	0	0	0	0	0
15	2001	Plant In Service	L3, 10, 13, 14	50,373,874	13,609,743	4,219,317	0	0	7,068,795	18,483	120,121	81,678	11,386	25,244,351
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	(19,740)	(5,333)	(1,653)	0	0	(2,770)	(7)	(47)	(32)	(4)	(9,894)
18	2005	Plant Acquisition Adjustment	L15	0	0	0	0	0	0	0	0	0	0	0
19	1220	Material & Supplies	L9	996,424	241,873	26,003	0	0	163,481	368	2,778	1,573	19	560,329
20	1402	Class B RTB Stock	L15	522,864	141,265	43,795	0	0	73,372	192	1,247	848	118	262,027
21	1410	Other Noncurrent Assets	L175	0	0	0	0	0	0	0	0	0	0	0
22	1438	Deferred Maint & Retirements	L95	0	0	0	0	0	0	0	0	0	0	0
23	1439	Def Non-Capital Equal Access	Alloc 13	0	0		0		0		0		0	0
24	1500	Other Jurisdictional Assets	Alloc 19	0	0	0	0	0	0	0	0	0	0	0
25	CWC	Cash Working Capital	L189	457,536	158,654	20,381	0	0	65,084	111	33,690	452	10,116	169,048

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Bluffton Telephone Company
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Attachment #6 - Form 2

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
26	3100	Depreciation Reserve	L102	15,132,339	4,740,909	1,506,764	0	0	1,838,107	5,051	31,235	22,641	4,376	#####
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	209	56	18	0	0	29	0	0	0	0	106
32		Total Reserves	L 26-31	15,132,548	4,740,965	1,506,782	0	0	1,838,136	5,051	31,235	22,641	4,376	6,983,362
33	4040	Customer Deposits	L15	(899)	(243)	(75)	0	0	(126)	0	(2)	(1)	0	(452)
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	1,542,284	563,305	63,240	0	0	185,118	377	90,823	1,483	45,822	592,116
36	4340	Non-Current Def Oper Taxes	L116	3,651,322	986,747	305,748	0	0	512,313	1,340	8,706	5,919	825	1,829,724
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	32,005,703	7,855,428	2,432,148	0	0	4,832,521	12,379	27,027	54,477	(29,388)	16,821,111
40		Total 2001 Less 2690	L 3, 10, 13	50,373,874	13,609,743	4,219,317	0	0	7,068,795	18,483	120,121	81,678	11,386	25,244,351
41		Total 2001 Less Associated Res	L15-19,24 Less L32,34 36-38	32,566,688	8,118,571	2,431,137	0	0	4,879,057	12,453	82,911	54,659	6,200	16,981,700

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Attachment #6 - Form 3

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
Central Office Switching - Acct 2210														
42	2210	Cat 2 - Tandem Switching	Alloc 2	0	0		0		0		0		0	0
43	2210	Cat 3 - Local Switching	Alloc 3	4,697,187	2,984,001		0		161,381		2,743		0	1,549,062
44	2210	Cat 5 - Equal Access	Alloc 13	0	0		0		0		0			0
45		Total 2210	L42-44	4,697,187	2,984,001		0		161,381		2,743		0	1,549,062
Central Office Operator Systems - Acct 2220														
46	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
Central Office Transmission - Acct 2230														
51	2230	Cat 4.11 - Wdbd Exch Ln xDSL	Alloc 4	2,722,571		2,722,571		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	7,329,391	1,816,940	35,313	0	0	1,230,904	999	20,917	7,995	0	4,216,323
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	285,081	0	274,125	0	0	0	3,529	0	7,427	0	0
58	2230	Cat 4.23 - IX Cct - Other	Alloc 11	307,960	177,930	30,698	0	0	42,519	1,089	723	10,995	9,825	34,181
59	2230	Cat 4.3 - Host Remote	Alloc 12	138,950	43,941		0		10,500		178		0	84,331
60		Total 2230	L51-59	10,783,953	2,038,811	3,062,707	0	0	1,283,923	5,617	21,818	26,417	9,825	4,334,835

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Attachment #6 - Form 4

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Information Origination / Termination - Acct 2310</u>														
61	2351	Cat 1 - Pub Tel (Less Coinless)	Alloc 14	0	0		0		0		0		0	0
62	2351	Cat 1 - Pub Tel (Coinless)	Alloc 15	0	0		0		0		0		0	0
63	2362	Cat 1 - Other Terminal Equip	Alloc 14	0	0		0		0		0		0	0
64		Total Category 1	L61-63	0	0		0		0		0		0	0
65		Cat 2 - Customer Premise	Alloc 16	0					0		0		0	0
66		Total 2310	L64-65	0	0		0		0		0		0	0
<u>Cable and Wire Facilities - Acct 2410</u>														
67	2410	Cat 1 - Exch Ln CWF	Alloc 17	29,882,295	7,407,756	143,972	0	0	5,018,458	4,075	85,278	32,597	0	17,190,159
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	97,041		97,041		0		0		0		0
71	2410	Cat 2.4 - Exch Trk CWF - Wb	Alloc 10	578,583	0	556,347	0	0	0	7,162	0	15,073	0	1
72	2410	Cat 3 - IX C&WF	Alloc 18	18,741	10,799	1,886	0	0	2,581	63	44	673	596	2,099
73	2410	Cat 4 - Host / Remote C&WF	Alloc 12	49,553	15,670		0		3,745		64		0	30,074
74		Total 2410	L67-73	30,626,213	7,434,225	799,246	0	0	5,024,784	11,300	85,386	48,343	596	17,222,333

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Attachment #6 - Form 5

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Tangible Assets - Capital Leases - Acct 2680</u>														
75	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
76	2210	COE - Switching	L4	0	0		0		0		0		0	0
77	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
78	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
79	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
80	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
81	Total 2681		L75-80	0	0	0	0	0	0	0	0	0	0	0
<u>Tangible Assets - Leasehold Improvements - Acct 2680</u>														
82	2110	General Support Facilities	L3	2,986	807	250	0	0	419	1	7	5	1	1,496
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	807	250	0	0	419	1	7	5	1	1,496
<u>Deferred Maint & Retirements Acct 1438</u>														
89	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
90	2210	COE - Switching	L4	0	0		0		0		0		0	0
91	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
92	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
93	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
94	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
95	Total 1438		L89-94	0	0	0	0	0	0	0	0	0	0	0

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Attachment #6 - Form 6

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local	
<u>Accumulated Depreciation - Acct 3100</u>															
96	2110	General Support Facilities	L3	2,142,272	578,788	179,437	0	0	300,618	786	5,109	3,474	484	1,073,576	
97	2210	COE - Switching	L4	3,137,710	1,993,306		0		107,802		1,832		0	1,034,770	
98	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0	
99	2230	COE - Transmission	L6	4,149,571	784,517	1,178,503	0	0	494,042	2,161	8,395	10,165	3,781	1,668,007	
100	2310	Information Orig /Term	L8	0	0		0		0		0		0	0	
101	2410	Cable & Wire Facilities	L9	5,702,786	1,384,298	148,824	0	0	935,645	2,104	15,899	9,002	111	3,206,903	
102	Total 3100			L96-101	15,132,339	4,740,909	1,506,764	0	0	1,838,107	5,051	31,235	22,641	4,376	6,983,256
<u>Net Current Deferred Operating Income Taxes - Acct 4100</u>															
103	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0	
104	2210	COE - Switching	L4	0	0		0		0		0		0	0	
105	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0	
106	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0	
107	2310	Information Orig /Term	L8	0	0		0		0		0		0	0	
108	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0	
109	Total 4100			L103-108	0	0	0	0	0	0	0	0	0	0	
<u>Net Noncurrent Deferred Operating Income Taxes - Acct 4340</u>															
110	2110	General Support Facilities	L3	296,322	80,059	24,820	0	0	41,582	109	707	480	67	148,498	
111	2210	COE - Switching	L4	342,395	217,515		0		11,764		200		0	112,916	
112	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0	
113	2230	COE - Transmission	L6	784,416	148,301	222,779	0	0	93,392	409	1,587	1,922	715	315,311	
114	2310	Information Orig /Term	L8	0	0		0		0		0		0	0	
115	2410	Cable & Wire Facilities	L9	2,228,189	540,872	58,149	0	0	365,575	822	6,212	3,517	43	1,252,999	
116	Total 4340			L110-115	3,651,322	986,747	305,748	0	0	512,313	1,340	8,706	5,919	825	1,829,724

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Attachment #6 - Form 7

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Plant Specific Expenses</u>														
117	6110	Network Support	L3	0	0	0	0	0	0	0	0	0	0	0
118	6120	General Support	L3	893,809	241,485	74,866	0	0	125,425	328	2,131	1,449	202	447,923
119	6210	COE - Switching - Eq. Access	Alloc 13	0	0	0	0	0	0	0	0	0	0	0
120	6210	COE - Switching - All Other	L7	167,463	54,333	33,130	0	0	15,634	61	266	286	106	63,647
121	6220	COE - Operator Systems	L7	0	0	0	0	0	0	0	0	0	0	0
122	6230	COE - Transmission	L7	139,362	45,216	27,571	0	0	13,011	51	221	238	88	52,966
123		Total COE	L119-122	306,825	99,549	60,701	0	0	28,645	112	487	524	194	116,613
124	6310	IOT - Other	L64	0	0	0	0	0	0	0	0	0	0	0
125	6310	IOT - Customer Premise	Alloc 16	0	0	0	0	0	0	0	0	0	0	0
126		Total 6310	L124-125	0	0	0	0	0	0	0	0	0	0	0
127	6410	Cable & Wire Facilities	L9	975,192	236,719	25,449	0	0	159,998	360	2,719	1,539	19	548,389
128		Total Plant Specific	L117,118,123,126-127	2,175,826	577,753	161,016	0	0	314,068	800	5,337	3,512	415	1,112,925

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PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
Plant Non-Specific Expenses														
129	6510	Other Prop Plant & Equip	L15	116,047	31,353	9,720	0	0	16,284	43	277	188	26	58,156
130	6530	Network Operations	L10	1,193,340	322,410	99,954	0	0	167,457	438	2,846	1,935	270	598,030
131	6540	Access	Alloc 20	0	0	0	0	0	0	0	0	0	0	0
131a	6540	Universal Service Assignment	Alloc 35	893,362	238,265		0		327,549		327,548			
	6561	<u>Depreciation</u>												
132		Dep - Support Assets	L3	196,499	53,089	16,459	0	0	27,574	72	469	319	44	98,473
133		Dep - COE Switching	L4	370,986	235,678		0		12,746		217		0	122,345
134		Dep - COE Operator	L5	0	0		0		0		0		0	0
135		Dep - COE Transmission	L6	908,889	171,834	258,130	0	0	108,211	473	1,839	2,226	828	365,348
136		Dep - IOT	L8	0	0		0		0		0		0	0
137		Dep - Cable & Wire Facilities	L9	1,201,890	291,747	31,365	0	0	197,192	443	3,351	1,897	23	675,872
138		Total 6561	L132-137	2,678,264	752,348	305,954	0	0	345,723	988	5,876	4,442	895	1,262,038
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	183	49	15	0	0	26	0	0	0	0	93
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	4,881,196	1,344,425	415,643	0	0	857,039	1,469	336,547	6,565	1,191	1,918,317
Customer Operations Expenses														
144	6610	Marketing	Alloc 43	629,838	252,174	0	0	0	45,468	0	361	0	118,453	213,382
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	<u>Directory</u>												
147		Classified	Alloc 22	2,500										2,500
148		TWX	Alloc 23	0	0	0	0	0	0	0	0	0	0	0
149		Alpha	Alloc 24	2,500	707		0		169		3		0	1,621
150		Foreign	Alloc 25	0	0		0		0		0		0	0
151		Total 6622	L147-150	5,000	707	0	0	0	169	0	3	0	0	4,121

Plant Date: Average 12/31/2005
Expense Date: 12 Mo. Ending 12/31/2005

Bluffton Telephone Company
Study No.: 240512

Attachment #6 - Form 9

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
6623		Commercial Operations												
		Cat 1 - Local Business Office												
		End User service order processing												
152		Presubscription	Alloc 26	38,612	38,612									0
153		Directory Advertising	Alloc 27	0										0
154		All other	Alloc 28	161,817	28,054	5,327	0	0	0	250	0	570		127,616
155		End User payment & collection	Alloc 21	127,133	51,181	90	0	0	8,797	0	1,724	0		65,341
156		End User billing inquiry	Alloc 30	64,823	18,992	3,295	0	0	0	0	0	0		42,536
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	392,385	136,839	8,712	0	0	8,797	250	1,724	570	0	235,493
		Cat 2 - Revenue Accounting												
162		Message Processing	Alloc 36	484,875	350,739		0		0		111,913		22,223	0
163		OB&C - Expense	Alloc 38	307,870	91,821		0		54,012		54,012		0	108,025
164		Future Use												
165		Future Use												
166		Future Use												
167		Carrier Access Billing	Alloc 44	422,887	211,443		0		105,722		105,722			0
168		Subscriber Line Charge	Alloc 29	16,206	16,206		0		0		0			0
169		Total Category 2	L162-168	1,231,838	670,209	0	0	0	159,734	0	271,647	0	22,223	108,025
170		Subtotal Categories 1 & 2	L161,169	1,624,223	807,048	8,712	0	0	168,531	250	273,371	570	22,223	343,518

Plant Date: Average 12/31/2005
Expense Date: 12 Mo. Ending 12/31/2005

Bluffton Telephone Company
Study No.: 240512

Attachment #6 - Form 10

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
Category 3 - Other Commercial														
171		Telcom Relay Service	Alloc 45	16,694	16,694		0		0		0			0
172		Other	L170	0	0	0	0	0	0	0	0	0	0	0
173		Total Commercial Operations	L170-172	1,640,917	823,742	8,712	0	0	168,531	250	273,371	570	22,223	343,518
174		Total Customer Operations	L144-146,151,173	2,275,755	1,076,623	8,712	0	0	214,168	250	273,735	570	140,676	561,021
175		Total Big Three Expenses	L123,126-127,130,174 (less L119)	4,751,112	1,735,301	194,816	0	0	570,268	1,160	279,787	4,568	141,159	1,824,053
Corporate Operations Expenses														
176	6710	Executive & Planning	L175	263,749	96,332	10,815	0	0	31,657	64	15,532	254	7,836	101,259
	6720	General & Administrative												
177		Other Direct	Alloc 46	87,867	87,867	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	3,237,237	1,182,372	132,741	0	0	388,560	790	190,637	3,112	96,181	1,242,844
180		Total 6720	L177-179	3,325,104	1,270,239	132,741	0	0	388,560	790	190,637	3,112	96,181	1,242,844
181		Total Corporate Operations	L176,180	3,588,853	1,366,571	143,556	0	0	420,217	854	206,169	3,366	104,017	1,344,103
182		Total Operating Expenses	L128,143,174,181	12,921,630	4,365,372	728,927	0	0	1,805,492	3,373	821,788	14,013	246,299	4,936,366
Operating Taxes														
183		Future Use												
184	7240	Ad Valorem Taxes - Allocated	L15	858,174	231,857	71,881	0	0	120,425	315	2,046	1,391	194	430,065
185	7240	Ad Valorem Taxes - Direct	Alloc 40	7,113	7,113	0	0	0	0	0	0	0	0	0
186		Total 7240	L183-185	865,287	238,970	71,881	0	0	120,425	315	2,046	1,391	194	430,065
187	7370	Special Charges	L181	0	0	0	0	0	0	0	0	0	0	0
188		Total Operating Exp & Taxes	L182,186,187	13,786,917	4,604,342	800,808	0	0	1,925,917	3,688	823,834	15,404	246,493	5,366,431
189		Total Operating Exp & Taxes (Less Depreciation)	L188 Less 138-142	11,108,470	3,851,945	494,839	0	0	1,580,168	2,700	817,958	10,962	245,598	4,104,300

Plant Date: Average 12/31/2005
Expense Date: 12 Mo. Ending 12/31/2005

Bluffton Telephone Company
Study No.: 240512

Attachment #6 - Form 11

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
Tax Adjustments														
190	7210	Investment Tax Credits	L15	0	0	0	0	0	0	0	0	0	0	0
191		TRA-86 Amortization	L15	0	0	0	0	0	0	0	0	0	0	0
192		Total	L190-191	0	0	0	0	0	0	0	0	0	0	0
193	7340	AFUDC	L17	0	0	0	0	0	0	0	0	0	0	0
194		FIT Adjustments - Addbacks	L15	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
Rent Revenues Account 5240														
202	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
203	2210	COE - Switching	L4	0	0		0		0		0		0	0
204	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
205	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
206	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
207	2410	Cable & Wire Facilities	L9	20,308	4,930	530	0	0	3,332	7	57	32	0	11,420
208		Total 5240	L202-207	20,308	4,930	530	0	0	3,332	7	57	32	0	11,420
209		Total Operating Exp & Taxes	L188+201 Less 208	13,766,609	4,599,412	800,278	0	0	1,922,585	3,681	823,777	15,372	246,493	5,355,011

Plant Date: Average 12/31/2005
Expense Date: 12 Mo. Ending 12/31/2005

Bluffton Telephone Company
Study No.: 240512

Attachment #6 - Form 12

LOOPS / CIRCUITS

	Total Company	Message	Interstate InterLATA P/L	Interstate IntraLATA P/L	Intrastate InterLATA P/L	Intrastate IntraLATA P/L	Local P/L	Total P/L
1 Loops	22,001	21,816	106	0	3	24	52	185
2 Circuits	2,829	2,122	282	0	10	101	314	707
3 Circuit Miles	33,121.15	24,777.38	3,333.37	0.00	112.20	1,189.86	3,708.34	8,343.77
4 Wideband Channels	15,430	0	14,837	0	191	402	0	15,430
5 STP Circuit Miles	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6 Percent of STP Circuit Miles to Total	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

COMMERCIAL ALLOCATORS

	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
7 Billed Messages	193,772	140,167		0		0		44,724		8,881	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	307,870	91,821		0		54,012		54,012		0	108,025

FIXED CHARGES / TAXES

	Total Company
16 Account 7210 - Amort of Inv Tax Credit	0
17 Account 7340 - AFUDC	0
18 Account 7500 - Fixed Charges	0
19 Account 7540 - Interest on Customer Deposits	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 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	0.132361

Plant Date: Average 12/31/2005
Expense Date: 12 Mo. Ending 12/31/2005

Bluffton Telephone Company
Study No.: 240512

Attachment #6 - Form 13

TRAFFIC FACTORS

	Interstate InterLATA	Interstate IntraLATA	State InterLATA	State IntraLATA	EAS	Local	Total
1 Tandem Switching Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
2 Weighted Dem	0.635274	0.000000	0.034357	0.000584	0.000000	0.329785	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	0		1.000000
12 Coinless Pay MOU Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
13 IOT Category 2 Factor			0.000000	0.000000	0.000000	0.000000	0.000000
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

BLUFFTON TELEPHONE COMPANY
SUMMARY OF ANNUAL INTERSTATE ACCESS SERVICE REVENUES
JULY 1, 2006 INTERSTATE TARIFF FILING

1. Switched Access Service Revenue (per Attachment 7, Page 2)	\$409,812
2. Special Access Service Revenue (per Attachment 7, Page 4)	\$488,748
3. Total Annual Interstate Billed Access Service Revenue (Line 1+2)	\$898,560
4. Total Annual Interstate Access Revenue Requirement	\$898,771
5. Variance (Line 4 - Line 3) Note 1	\$211
1. Increase (Decrease) in Switched Access Revenue (per Attachment 7, Page 2)	(\$55,164)
2. Increase (Decrease) in Special Access Revenue (per Attachment 7, Page 4)	\$39,292
3. Total Increase (Decrease) in Direct Charges (line 1+ line 2)	(\$15,872)

Note 1: Due to rounding

**BLUFFTON TELEPHONE COMPANY
SWITCHED ACCESS SERVICE REVENUE
JULY 1, 2006 INTERSTATE TARIFF FILING**

<u>Element</u>	<u>PROPOSED RATE</u>	<u>PROJECTED YEAR ENDING 6/30/07 DEMAND*</u>	<u>PROJECTED 2006/2007 REVENUES</u>
Premium Local Switching per Minute	\$0.003220	103,583,465	\$333,539
Infor Surcharge (Per 100 Minutes)	\$0.001174	103,583,465	\$1,216
Transport (per Attachment 7, Page 3)	Varies	Varies	\$75,057
Total Switched Access Revenue			\$409,812

IMPACT OF FILING

<u>Element</u>	<u>PROPOSED RATE</u>	<u>CURRENT RATE</u>	<u>INC/DEC RATES</u>	<u>PROJECTED YEAR ENDING 6/30/07 DEMAND*</u>	<u>PROJECTED REVENUE IMPACT</u>
Local Switching per minute	\$0.00322	\$0.00352	(\$0.00030)	103,583,465	(\$31,075)
Infor Surcharge (Per 100 Minutes)	\$0.001174	\$0.003587	(\$0.00241)	103,583,465	(\$2,499)
Transport (per Attachment 7, Page 3)	Varies	Varies	Varies	Varies	(\$21,590)
Total Revenue Impact					(\$55,164)

* 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, 2006 INTERSTATE TARIFF FILING

<u>ELEMENT</u>	<u>PROPOSED DEMAND</u>	<u>CURRENT RATE</u>	<u>CURRENT BILLING AMOUNT *</u>	<u>PROPOSED RATE</u>	<u>PROPOSED BILLING AMOUNT</u>	<u>REVENUE DIFFERENTIAL</u>
SWITCHED PREMIUM ENTRANCE FACILITES -VG 2W	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SWITCHED PREMIUM ENTRANCE FACILITES -VG 4W	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SWITCHED PREMIUM ENTRANCE FACILITES -HC DS1	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SWITCHED PREMIUM ENTRANCE FACILITES -HC DS3	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
DIRECT TRUNKED TRANSPORT TERMINATION - VG	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
DIRECT TRUNKED TRANSPORT TERMINATION - HC DS1	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
DIRECT TRUNKED TRANSPORT TERMINATION - HC DS3	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
DIRECT TRUNKED TRANSPORT FACILITY - VG	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
DIRECT TRUNKED TRANSPORT FACILITY HC DS1	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
DIRECT TRUNKED TRANSPORT FACILITY - HC DS3	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TANDEM SWITCHED FACILITY	16,573,354	\$0.000121	\$2,005.38	\$0.000089	\$1,475.03	-\$530.35
TANDEM SWITCHED TERMINATION	103,583,465	\$0.000596	\$61,735.75	\$0.000440	\$45,576.72	-\$16,159.02
800 DATA BASE QUERY -BASIC	5,765,362	\$0.004100	\$23,637.98	\$0.003500	\$20,178.77	-\$3,459.22
800 DATA BASE QUERY -VERTICAL	2,059,474	\$0.004500	\$9,267.63	\$0.003800	\$7,826.00	-\$1,441.63
TOTAL REVENUE			\$96,646.74		\$75,056.52	-\$21,590.00

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

**BLUFFTON TELEPHONE COMPANY
SPECIAL ACCESS SERVICE REVENUE
JULY 1, 2006 INTERSTATE TARIFF FILING**

<u>ELEMENT</u>	<u>PROPOSED DEMAND *</u>	<u>CURRENT RATE</u>	<u>CURRENT BILLING AMOUNT</u>	<u>PROPOSED RATE</u>	<u>PROPOSED BILLING AMOUNT</u>	<u>REVENUE DIFFERENTIAL</u>
SPECIAL VOICE CHANNEL TERM 2-WIRE	3.00	\$26.39	\$79.17	\$28.70	\$86.10	\$6.93
SPECIAL VOICE CHANNEL TERM.-FOUR WIRE	36.00	\$42.22	\$1,519.92	\$45.91	\$1,652.76	\$132.84
SPECIAL VOICE CHANNEL MILEAGE FACILITY	38.00	\$1.88	\$71.44	\$2.04	\$77.52	\$6.08
SPECIAL VOICE CHANNEL MILEAGE TERMINATION	39.00	\$18.89	\$736.71	\$20.54	\$801.06	\$64.35
SPECIAL VOICE CONDITIONING C TYPE	3.00	\$4.39	\$13.17	\$4.77	\$14.31	\$1.14
SPECIAL VOICE SIGNALING CAPABILITY	24.00	\$3.96	\$95.04	\$4.31	\$103.44	\$8.40
SPL DIGITAL DATA CHAN TERM 9.6 KBPS MO.	72.00	\$48.69	\$3,505.68	\$52.95	\$3,812.40	\$306.72
SPL DIGITAL DATA CHAN TERM 19.2 KBPS MO.	1.00	\$48.69	\$48.69	\$52.95	\$52.95	\$4.26
SPL DIGITAL DATA CHAN TERM 56.0 KBPS MO.	577.00	\$48.69	\$28,094.13	\$52.95	\$30,552.15	\$2,458.02
SPL DIGITAL DATA CHAN TERM 64.0 KBPS MO.	112.00	\$48.69	\$5,453.28	\$52.95	\$5,930.40	\$477.12
SPL DIG DATA CHAN MILE FACILITY 9.6 KBPS MO.	11.00	\$1.79	\$19.69	\$1.95	\$21.45	\$1.76
SPL DIG DATA CHAN MILE FACILITY 56.0 KBPS MO.	301.00	\$2.53	\$761.53	\$2.75	\$827.75	\$66.22
SPL DIG DATA CHAN MILE FACILITY 64.0 KBPS MO.	27.00	\$2.53	\$68.31	\$2.75	\$74.25	\$5.94
SPL DIG DATA CHAN MILEAGE TERM 9.6 KBPS MO.	72.00	\$17.94	\$1,291.68	\$19.51	\$1,404.72	\$113.04
SPL DIG DATA CHAN MILEAGE TERM 19.2 KBPS MO.	1.00	\$17.94	\$17.94	\$19.51	\$19.51	\$1.57
SPL DIG DATA CHAN MILEAGE TERM 56.0 KBPS MO.	676.00	\$25.42	\$17,183.92	\$27.64	\$18,684.64	\$1,500.72
SPL DIG DATA CHAN MILEAGE TERM 64.0 KBPS MO.	112.00	\$25.42	\$2,847.04	\$27.64	\$3,095.68	\$248.64
SPECIAL DIGITAL DATA BRIDGING	48.00	\$4.78	\$229.44	\$5.20	\$249.60	\$20.16
SPL HIGH CAP CHAN TERM 1.544 MBPS MO.	1,890.00	\$112.99	\$213,551.10	\$122.87	\$232,224.30	\$18,673.20
SPL HC CHAN TERM 44.736 MBPS MO. [1 DS3]	12.00	\$1,310.66	\$15,727.92	\$1,425.21	\$17,102.52	\$1,374.60
SPL HIGH CAP CHAN MILE FACILITY 1.544 MBPS MO.	894.00	\$12.23	\$10,933.62	\$13.30	\$11,890.20	\$956.58
SPL HIGH CAP CHAN MILE TERM 1.544 MBPS MO.	2,374.00	\$60.31	\$143,175.94	\$65.58	\$155,686.92	\$12,510.98
SPL HIGH CAP CHAN MILE TERM 44.736 MBPS MO.	12.00	\$335.93	\$4,031.16	\$365.29	\$4,383.48	\$352.32
TOTAL SPECIAL ACCESS REVENUE			\$449,456.52		\$488,748.11	\$39,291.59