

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

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

Attachment #1 - Form 1

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

	Source	Common Line	Local Switching	Traffic Sensitive Information	Transport	Special Access	WBI	Total Access	Total Company
1. Plant in Service	Part 69, Form 1, Ln 18	15,325,307	4,860,499	0	703,870	3,348,565	2,096,067	26,334,308	89,991,144
2. Plant Under Construction	Part 69, Form 1, Ln 20	302,635	95,982	0	13,900	66,125	41,392	520,034	1,777,090
3. Net Investment	Part 69, Form 2, Ln 43	4,489,937	555,463	0	209,613	991,491	621,629	6,868,133	23,173,106
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)	505,118	62,490	0	23,581	111,543	69,933	772,665	
6. AFUDC	Part 69, Form 10, Ln 192	0	0	0	0	0	0	0	0
7. Net Return	(Lines 5 - 6)	505,118	62,490	0	23,581	111,543	69,933	772,665	
8. Fixed Charges	Part 69, Form 10, Ln 199	4,426	1,404	0	203	967	605	7,605	25,674
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)	500,692	61,086	0	23,378	110,576	69,328	765,060	
12. Federal Income Tax @ 51.5152%		257,932	31,469	0	12,043	56,963	35,714	394,122	
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)	758,624	92,555	0	35,421	167,539	105,042	1,159,182	
15. State Income Tax @ 5.2316%		39,688	4,842	0	1,853	8,765	5,495	60,644	
16. Return + FIT + SIT	(Lines 5-9+12+15-6)	802,738	98,801	0	37,477	177,271	111,142	1,227,431	
17. Expenses and Taxes	Part 69, Form 10, Ln 208	3,405,790	1,198,740	1,598	243,448	676,212	415,662	5,941,450	21,487,990
18. Subtotal	(Lines 16+17)	4,208,528	1,297,541	1,598	280,925	853,483	526,804	7,168,881	
19. Gross Receipts Tax @ 0.00000%		0	0	0	0	0	0	0	
20. Subtotal	(Line 18+19)	4,208,528	1,297,541	1,598	280,925	853,483	526,804	7,168,879	
21. Psc Fee @ 0.00000%		0	0	0	0	0	0	0	
22. Total Revenue Requirement	(Lines 16+17+19+21)	4,208,528	1,297,541	1,598	280,925	853,483	526,804	7,168,879	

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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)	4,208,528	1,297,541	1,598	280,925	853,483	526,804	7,168,879	
23. Revenue attributable to Local Switching Support per NECA Forms			(620,870)						
24. Total Revenue Requirement Subject to MAG Adjustments (Line 22 + Line 23)		4,208,528	676,671	1,598	280,925	853,483	526,804	6,548,009	
25. Adjustment for Line Port Re-allocation (Based on FCC Proxy)(Line 24 * Factor)	Factor: >>> 30.0000%	203,001	(203,001)					0	
26. USAC Charges included in line 22		(232,187)						(232,187)	
27. TIC Revenues for 12 Months Ending 6/30/01					(20,853)			(20,853)	
28. Subtotal for Re-Allocation of TIC Revenue (Line24 + 25 + 26 + 27)		4,179,342	473,670	1,598	260,072	853,483	526,804	6,294,969	
29. TIC Revenue Re-Allocation ( Total Allocated on Line 28)		13,845	1,569	5	862	2,827	1,745	20,853	
30. Total Revised Revenue Requirement With MAG Adjustments (Line 22 + 25 + 27 +29)		4,425,374	1,096,109	1,603	260,934	856,310	528,549	7,168,879	
			<b>Total Switched Access Adjustment</b>						
		216,846	-----	(221,418)	-----	2,827	1,745		
		18,070		(18,452)		236	145		

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Home Telephone Company, Inc.  
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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	387,178	225,319	0	71,461	0	10,349	49,232		0	30,817
2		General Support	L10	4,479,322	2,606,751	0	826,744	0	119,724	569,573		0	356,530
2a		General Purpose Computer	L180a	513,110	260,493	0	82,617	0	11,964	56,917	65,491	0	35,628
3	2110	Land & General Support	L1-2	5,379,610	3,092,563	0	980,822	0	142,037	675,722	65,491	0	422,975
4	2210	COE - Switching	L48	3,794,519			3,794,519		0			0	0
5	2220	COE - Operator Systems	L53	0			0	0	0			0	0
6	2230	COE - Transmission	L63	5,811,151	2,287,623		0	0	518,893	1,773,171		0	1,231,464
7		Total COE	L4-6	9,605,670	2,287,623		3,794,519	0	518,893	1,773,171		0	1,231,464
8	2310	Information Orig/Term	L69	0	0	0							
9	2410	Cable & Wire Facilities	L76	10,953,130	9,676,614		0	0	30,608	841,004		0	404,904
10		Total COE, IOT & C&WF	L7-9	20,558,800	11,964,237	0	3,794,519	0	549,501	2,614,175		0	1,636,368
11		COE, IOT & C&WF (excl CL,B&C,IX)	L10 Less CL,B&C,IX	8,594,563			3,794,519	0	549,501	2,614,175			1,636,368
12		Total GSF, COE, IOT, C&WF	L3,10	25,938,410	15,056,800	0	4,775,341	0	691,538	3,289,897	65,491	0	2,059,343
13		GSF, COE, IOT, C&WF (CL, LS, TR only)	L12 Less Inf, Spl, B&C, IX	20,523,679	15,056,800	0	4,775,341		691,538				
14	2680	Capital Leases	L83	0	0	0	0	0	0	0	0	0	0
15	2680	Leasehold Improvements	L12	0	0	0	0	0	0	0	0	0	0
16	2680	Amortizable Tangibles	L14-15	0	0	0	0	0	0	0	0	0	0
17	2690	Intangibles	L12	462,557	268,507	0	85,158	0	12,332	58,668	1,168	0	36,724
18	2001	Plant In Service	L3,10,16,17	26,400,967	15,325,307	0	4,860,499	0	703,870	3,348,565	66,659	0	2,096,067
19	2002	Prop Held For Future Use	L18	0	0	0	0	0	0	0	0	0	0
20	2003	Plant Under Construction	L18	521,350	302,635	0	95,982	0	13,900	66,125	1,316	0	41,392
21	2005	Plant Acquisition Adjustment	L18	0	0	0	0	0	0	0	0	0	0
22	1220	Material & Supplies	L12	168,236	97,658	0	30,973	0	4,485	21,338	425	0	13,357
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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Home Telephone Company, Inc.  
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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	175,321	101,771	0	32,277	0	4,674	22,237	443	0	13,919
29	3100	Depreciation Reserve	L97	19,683,346	10,936,316	0	4,337,053	0	498,895	2,379,133	43,704	0	1,488,245
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	500,075	290,285	0	92,065	0	13,332	63,427	1,263	0	39,703
35	3600	Res - Plant Acquisiton Adj	L21	0	0	0	0	0	0	0	0	0	0
36		Total Reserves	L29,30,33-35	20,183,421	11,226,601	0	4,429,118	0	512,227	2,442,560	44,967	0	1,527,948
37	4040	Customer Deposits	L12	0	0	0	0	0	0	0	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	153,613	89,170	0	28,281	0	4,095	19,483	388	0	12,196
40	4340	Non-Current Def Oper Taxes	L111	37,315	21,663	0	6,869	0	994	4,731	96	0	2,962
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	6,891,525	4,489,937	0	555,463	0	209,613	991,491	23,392	0	621,629
44		Total 2001 Less Associated Res	L18-22, 27 Less 36, 38, 40-42	6,869,817	4,477,336	0	551,467	0	209,034	988,737	23,337	0	619,906

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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	3,794,519			3,794,519					
47	2210	Cat 5 - Equal Access	Direct	0			0					
48		Total 2210	L45-47	3,794,519			3,794,519		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
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	3,794,519			3,794,519	0	0		0	0
<u>Central Office Transmision - Acct 2230</u>												
55	2230	Cat 4.11 - Wdbd Exch Ln xDSL Cir	Direct	1,231,464					0	0	0	1,231,464
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	2,353,355	2,287,623					65,732		
59	2230	Cat 4.21 - IX Cct - Other Co	Direct	0							0	
60	2230	Cat 4.22 - IX Cct - Wdbd	L73	1,642,731				0	1,642,731			
61	2230	Cat 4.23 - IX Cct - Other	Alloc 2	492,219			0	0	427,511	64,708	0	0
62	2230	Cat 4.3 - Host / Remote	L75	91,382					91,382			
63		Total 2230	L55-62	5,811,151	2,287,623		0	0	518,893	1,773,171	0	1,231,464

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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				
<b><u>Information Origination / Termination - Acct 2310</u></b>												
64	2351	Cat 1 - Pub Tel ( Less Coinless)	Direct	0		0						
65	2351	Cat 1 - Pub Tel (Coinless )	Direct	0		0						
66	2362	Cat 1 - Other Terminal Equip	Per CFR Part 69.303	0		0						
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			
<b><u>Cable and Wire Facilities - Acct 2410</u></b>												
70	2410	Cat 1 - Exch Ln CWF	Direct	9,954,661	9,676,614				278,047			
71	2410	Cat 2.2 - Exch Trk CWF - Toll	Direct	0				0				
72	2410	Cat 2.3 - Exch Trk CWF - Spl	Direct	404,904					0		0	404,904
73	2410	Cat 2.4 - Exch Trk CWF - Wb	Direct	554,013				0	554,013			
74	2410	Cat 3 - IX C&WF	Alloc 3	35,645			0	0	26,701	8,944	0	0
75	2410	Cat 4 - Host / Remote C&WF	Direct	3,907					3,907			
76		Total 2410	L70-75	10,953,130	9,676,614		0	0	30,608	841,004	0	404,904

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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

**Deferred Maint & Retirements Acct 1438**

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

**Accumulated Depreciation - Acct 3100**

91	2110	General Support Facilities	L2+L2a	3,331,558	1,913,374	0	606,836	0	87,878	418,070	43,704	0	261,696
92	2210	COE - Switching	L4	3,730,217			3,730,217		0			0	0
93	2220	COE - Operator Systems	L5	0			0	0	0			0	0
94	2230	COE - Transmission	L6	4,343,990	1,710,059		0	0	387,886	1,325,493		0	920,552
95	2310	Information Orig /Term	L8	0	0	0							
96	2410	Cable & Wire Facilities	L9	8,277,581	7,312,883		0	0	23,131	635,570		0	305,997
97	Total 3100		L91-96	19,683,346	10,936,316	0	4,337,053	0	498,895	2,379,133	43,704	0	1,488,245

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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				
<b><u>Net Current Deferred Operating Income Taxes - Acct 4100</u></b>												
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
<b><u>Net Noncurrent Deferred Operating Income Taxes - Acct 4340</u></b>												
105	2110	General Support Facilities	L2+L2a	7,292	4,188	0	1,328	0	192	915	96	573
106	2210	COE - Switching	L4	5,541			5,541		0			0
107	2220	COE - Operator Systems	L5	0			0	0	0			0
108	2230	COE - Transmission	L6	8,483	3,340		0	0	757	2,588		1,798
109	2310	Information Orig /Term	L8	0	0	0						
110	2410	Cable & Wire Facilities	L9	15,999	14,135		0	0	45	1,228		591
111		Total 4340	L105-110	37,315	21,663	0	6,869	0	994	4,731	96	2,962
<b><u>Plant Specific Expenses</u></b>												
112	6110	Network Support	L12	15,217	8,834	0	2,801	0	406	1,930	38	1,208
113	6120	General Support	L3	522,873	300,584	0	95,331	0	13,805	65,677	6,365	41,111
114	6210	COE - Switching - Equal Access	Direct	0			0					
115	6210	COE - Switching - All Other	Alloc 6	316,406			240,996		75,410			0
116	6220	COE - Operator Systems	L5	0			0	0	0			0
117	6230	COE - Transmission	L6	163,498	64,362		0	0	14,599	49,889		34,648
118		Total COE	L114-117	479,904	64,362		240,996	0	90,009	49,889		34,648
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	528,043	466,503		0	0	1,476	40,544		19,520
123		Total Plant Specific	L112,113,118,121-122	1,546,037	840,283	0	339,128	0	105,696	158,040	6,403	96,487



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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	0	0	0	0	0	0		0	0
125	6530	Network Operations	L10	501,168	291,656	0	92,500	0	13,395	63,727	0	39,890
126	6540	Access	Direct	0							0	
126a	6540	Universal Service Assignment	Direct	232,187	232,187							
	6561	<u>Depreciation</u>										
127		Dep - Support Assets	L3	658,532	378,569	0	120,065	0	17,387	82,717	8,017	51,777
128		Dep - COE Switching	L4	412,486			412,486		0			0
129		Dep - COE Operator	L5	0			0	0	0			0
130		Dep - COE Transmission	L6	627,217	246,911		0	0	56,006	191,384		132,916
131		Dep - IOT	L8	0	0	0			0			
132		Dep - Cable & Wire Facilities	L9	736,625	650,776		0	0	2,058	56,560		27,231
133		Total 6561	L127-132	2,434,860	1,276,256	0	532,551	0	75,451	330,661	8,017	211,924
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	30,259	17,565	0	5,571	0	807	3,838	76	2,402
137	6565	Amort - Acquisition Adjust	L21	0	0	0	0	0	0	0	0	0
138		Total Plant Non-Specific	L124-137 Less L133	3,198,474	1,817,664	0	630,622	0	89,653	398,226	8,093	254,216
<u>Customer Operations Expenses</u>												
139	6610	<u>Marketing</u>	L12	14,264	8,281	0	2,626	0	380	1,809	36	1,132
140	6621	<u>Operator</u>	Alloc 4	0			0	0				0
141		Outside Operator Services	Alloc 5	0			0	0				0
	6622	<u>Directory</u>										
142		Published Directory Expense	Direct	1,232				1,232				

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Home Telephone Company, Inc.  
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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	122,671	89,996	0	28,542		4,133			
144		Message Tel	Direct	34,271							34,271	
145		Private Line	Direct	640							640	
146		Total	L143-145	157,582	89,996	0	28,542		4,133		34,911	
End User Payment and Collection												
147		Message Tel	Direct	99,359							99,359	
148		Private Line	Direct	0							0	
149		EUCL	Direct	58,382	58,382							
150		Total	L147-149	157,741	58,382						99,359	
End User Billing Inquiry												
151		Message Tel	Direct	467							467	
152		Private Line	Direct	0							0	
153		EUCL	Direct	301	301							
154		Total	L151-153	768	301						467	
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	36,047	26,445	0	8,387		1,215			
160		Private Line	Direct	11,674						11,674		
161		Billing & Collection	Direct	3,047							3,047	
162		Total	L159-161	50,768	26,445	0	8,387		1,215	11,674	3,047	
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	366,859	175,124	0	36,929		5,348	11,674	137,784	

Plant Date: Average 6/30/2007  
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Home Telephone Company, Inc.  
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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	37,974							37,974		
170		OB&C - Expense	Direct	99,379							99,379		
171		Future Use											
172		Future Use											
172		Carrier Access Billing	L11	40,916			18,065	0	2,616	12,445		7,790	
174		Subscriber Line Charge	Direct	17,538	17,538								
175		Total Category 2	L169-174	195,807	17,538		18,065	0	2,616	12,445	137,353	7,790	
176		Subtotal Customer Services	L140-142,168,175	563,898	192,662	0	54,994	1,232	7,964	24,119	275,137	0	7,790
<u>Category 3 - Other Commercial</u>													
177		Total Category 3	L176	14,676	5,014	0	1,431	32	207	628	7,161	0	203
178		Total Customer Services	L176-177	578,574	197,676	0	56,425	1,264	8,171	24,747	282,298	0	7,993
179		Total Customer Operations	L139,178	592,838	205,957	0	59,051	1,264	8,551	26,556	282,334	0	9,125
180		Total Big Three Expenses	L123-126,179 (less L114)	2,872,230	1,570,083	0	490,679	1,264	127,642	248,323	288,737	0	145,502
180a		Total Big Three Expenses - Modified	L180 Less 112, 113, 139, 143, 158, 162, 166, 177	2,131,761	1,130,929	0	351,561	1,232	107,496	166,605	272,090	0	101,848
<u>Corporate Operations Expenses</u>													
181	6710	Executive & Planning	L180	195,377	106,801	0	33,377	86	8,683	16,892	19,641	0	9,897
182	6720	General & Administrative	L180	562,903	307,706	0	96,164	248	25,015	48,667	56,587	0	28,516
183		Total Corporate Operations	L181-182	758,280	414,507	0	129,541	334	33,698	65,559	76,228	0	38,413
184		Total Operating Expenses	L123,138,179,183	6,095,629	3,278,411	0	1,158,342	1,598	237,598	648,381	373,058	0	398,241
<u>Operating Taxes</u>													
185		Future Use											
186	7240	Ad Valorem Taxes	L12	196,218	113,903	0	36,124	0	5,231	24,887	495	0	15,578
187	7370	Special Charges	L12	23,215	13,476	0	4,274	0	619	2,944	59	0	1,843
188		Total Operating Exp & Taxes	L184-186	6,315,062	3,405,790	0	1,198,740	1,598	243,448	676,212	373,612	0	415,662

Plant Date: Average 6/30/2007  
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Home Telephone Company, Inc.  
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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				
<b><u>Tax Adjustments</u></b>												
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	7,624	4,426	0	1,404	0	203	967	19	605
200	7540	Interest On Customer Dep	L12	0	0	0	0	0	0	0	0	0
<b><u>Rent Revenues Account 5240</u></b>												
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	6,315,062	3,405,790	0	1,198,740	1,598	243,448	676,212	373,612	415,662

Plant Date: Average 6/30/2007  
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Home Telephone Company, Inc.  
Study No.: 240527

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	1,319,750	307,129	80,049	0	0	178,084	1,670	38,717	25,410	16,850	671,841
2		General Support	L10	15,268,354	3,553,220	926,102	0	0	2,060,276	19,324	447,916	293,976	194,944	7,772,596
2a		General Purpose Computer	L10	1,749,002	407,024	106,086	0	0	236,006	2,214	51,309	33,675	22,331	890,357
3	2110	Land & General Support	L1-2	18,337,106	4,267,373	1,112,237	0	0	2,474,366	23,208	537,942	353,061	234,125	9,334,794
4	2210	COE - Switching	L45	14,234,926	3,794,519		0		788,786		256,684		0	9,394,937
5	2220	COE - Operator Systems	L50	0	0		0		0		0		0	0
6	2230	COE - Transmission	L60	15,186,276	2,806,516	3,004,635	0	0	1,858,453	45,397	397,715	822,048	839,886	5,411,626
7		Total COE	L4-6	29,421,202	6,601,035	3,004,635	0	0	2,647,239	45,397	654,399	822,048	839,886	14,806,563
8	2310	Information Orig /Term	L66	0	0		0		0		0		0	0
9	2410	Cable & Wire Facilities	L74	40,656,151	9,707,222	1,245,908	0	0	6,808,834	43,295	1,401,407	527,218	54,851	20,867,416
10		Total COE, IOT & C&WF	L7-9	70,077,353	16,308,257	4,250,543	0	0	9,456,073	88,692	2,055,806	1,349,266	894,737	35,673,979
11	2680	Capital Leases	L81	0	0	0	0	0	0	0	0	0	0	0
12	2680	Leasehold Improvements	L88	0	0	0	0	0	0	0	0	0	0	0
13	2680	Amortizable Tangibles	L11-12	0	0	0	0	0	0	0	0	0	0	0
14	2690	Intangibles	L40	1,576,685	366,923	95,634	0	0	212,754	1,995	46,254	30,357	20,131	802,637
15	2001	Plant In Service	L3, 10, 13, 14	89,991,144	20,942,553	5,458,414	0	0	12,143,193	113,895	2,640,002	1,732,684	1,148,993	45,811,410
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	1,777,090	413,561	107,789	0	0	239,796	2,249	52,133	34,216	22,690	904,656
18	2005	Plant Acquisition Adjustment	L15	0	0	0	0	0	0	0	0	0	0	0
19	1220	Material & Supplies	L9	624,461	149,099	19,137	0	0	104,581	665	21,525	8,098	842	320,514
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	601,993	148,273	27,048	0	0	74,936	707	21,977	10,231	5,555	313,266

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Home Telephone Company, Inc.  
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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	67,426,870	15,806,933	3,876,413	0	0	8,842,644	81,027	1,941,863	1,231,584	814,281	34,832,125
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	1,704,569	396,684	103,391	0	0	230,011	2,157	50,006	32,820	21,764	867,736
31	3600	Res - Plant Acquisiton Adj	L15	0	0	0	0	0	0	0	0	0	0	0
32		Total Reserves	L 26-31	69,131,439	16,203,617	3,979,804	0	0	9,072,655	83,184	1,991,869	1,264,404	836,045	35,699,861
33	4040	Customer Deposits	L15	0	0	0	0	0	0	0	0	0	0	0
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	562,951	129,781	23,832	0	0	70,446	666	22,026	9,507	4,854	301,839
36	4340	Non-Current Def Oper Taxes	L116	127,192	29,601	7,714	0	0	17,164	160	3,732	2,449	1,623	64,749
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	23,173,106	5,290,487	1,601,038	0	0	3,402,241	33,506	718,010	508,869	335,558	11,283,397
40		Total 2001 Less 2690	L 3, 10, 13	88,414,459	20,575,630	5,362,780	0	0	11,930,439	111,900	2,593,748	1,702,327	1,128,862	45,008,773
41		Total 2001 Less Associated Res	L15-19,24 Less L32,34 36-38	23,134,064	5,271,995	1,597,822	0	0	3,397,751	33,465	718,059	508,145	334,857	11,271,970

Plant Date: Average 6/30/2007  
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Home Telephone Company, Inc.  
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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
<b><u>Central Office Switching - Acct 2210</u></b>														
42	2210	Cat 2 - Tandem Switching	Alloc 2	0	0		0		0		0		0	0
43	2210	Cat 3 - Local Switching	Alloc 3	14,234,926	3,794,519		0		788,786		256,684		0	9,394,937
44	2210	Cat 5 - Equal Access	Alloc 13	0	0		0		0		0			0
45		Total 2210	L42-44	14,234,926	3,794,519		0		788,786		256,684		0	9,394,937
<b><u>Central Office Operator Systems - Acct 2220</u></b>														
2220		Cat 1 - Operator Systems												
46		Intercept Boards	Alloc 24	0	0		0		0		0		0	0
47		Information Boards	Alloc 47	0	0		0		0		0		0	0
48		Service Observing Boards	Alloc 67	0	0		0		0		0		0	0
49		Other Boards	Alloc 1	0	0		0		0		0		0	0
50		Total 2220	L46-49	0	0		0		0		0		0	0
<b><u>Central Office Transmission - Acct 2230</u></b>														
51	2230	Cat 4.11 - Wdbd Exch Ln xDSL	Alloc 4	1,231,464		1,231,464		0		0		0	0	0
52	2230	Cat 4.121 - Exch Trunk EAS	Alloc 5	35,800									35,800	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	9,296,432	2,287,623	65,732	0	0	1,606,140	7,434	330,369	70,819	0	4,928,315
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	2,308,703		1,642,731	0	0	0	31,079	0	634,893	0	0
58	2230	Cat 4.23 - IX Cct - Other	Alloc 11	1,685,156	427,511	64,708	0	0	207,878	6,884	54,311	116,336	804,086	3,442
59	2230	Cat 4.3 - Host Remote	Alloc 12	628,721	91,382		0		44,435		13,035		0	479,869
60		Total 2230	L51-59	15,186,276	2,806,516	3,004,635	0	0	1,858,453	45,397	397,715	822,048	839,886	5,411,626

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Home Telephone Company, Inc.  
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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
<b><u>Information Origination / Termination - Acct 2310</u></b>														
61	2351	Cat 1 - Pub Tel ( Less Coinless)	Alloc 14	0	0		0		0		0		0	0
62	2351	Cat 1 - Pub Tel (Coinless )	Alloc 15	0	0		0		0		0		0	0
63	2362	Cat 1 - Other Terminal Equip	Alloc 14	0	0		0		0		0		0	0
64		Total Category 1	L61-63	0	0		0		0		0		0	0
65		Cat 2 - Customer Premise	Alloc 16	0					0		0		0	0
66		Total 2310	L64-65	0	0		0		0		0		0	0
<b><u>Cable and Wire Facilities - Acct 2410</u></b>														
67	2410	Cat 1 - Exch Ln CWF	Alloc 17	39,323,787	9,676,614	278,047	0	0	6,793,951	31,446	1,397,458	299,563	0	20,846,708
68	2410	Cat 2.1 - Exch Trk CWF - EAS	Alloc 5	4,629									4,629	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	404,904		404,904		0		0		0		0
71	2410	Cat 2.4 - Exch Trk CWF - Wb	Alloc 10	778,613	0	554,013	0	0	0	10,481	0	214,118	0	1
72	2410	Cat 3 - IX C&WF	Alloc 18	117,334	26,701	8,944	0	0	12,983	1,368	3,392	13,537	50,222	187
73	2410	Cat 4 - Host / Remote C&WF	Alloc 12	26,884	3,907		0		1,900		557		0	20,520
74		Total 2410	L67-73	40,656,151	9,707,222	1,245,908	0	0	6,808,834	43,295	1,401,407	527,218	54,851	20,867,416



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Home Telephone Company, Inc.  
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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	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0
<u>Deferred Maint &amp; 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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Home Telephone Company, Inc.  
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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
<b><u>Accumulated Depreciation - Acct 3100</u></b>														
96	2110	General Support Facilities	L3	11,356,053	2,642,757	688,801	0	0	1,532,359	14,373	333,144	218,648	144,992	5,780,979
97	2210	COE - Switching	L4	13,993,701	3,730,217		0		775,419		252,334		0	9,235,731
98	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
99	2230	COE - Transmission	L6	11,352,146	2,097,945	2,246,045	0	0	1,389,243	33,935	297,303	614,503	627,837	4,045,335
100	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
101	2410	Cable & Wire Facilities	L9	30,724,970	7,336,014	941,567	0	0	5,145,623	32,719	1,059,082	398,433	41,452	15,770,080
102	Total 3100		L96-101	67,426,870	15,806,933	3,876,413	0	0	8,842,644	81,027	1,941,863	1,231,584	814,281	34,832,125
<b><u>Net Current Deferred Operating Income Taxes - Acct 4100</u></b>														
103	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
104	2210	COE - Switching	L4	0	0		0		0		0		0	0
105	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
106	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
107	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
108	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
109	Total 4100		L103-108	0	0	0	0	0	0	0	0	0	0	0
<b><u>Net Noncurrent Deferred Operating Income Taxes - Acct 4340</u></b>														
110	2110	General Support Facilities	L3	24,855	5,784	1,508	0	0	3,354	31	729	479	317	12,653
111	2210	COE - Switching	L4	20,787	5,541		0		1,152		375		0	13,719
112	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
113	2230	COE - Transmission	L6	22,167	4,097	4,386	0	0	2,713	66	581	1,200	1,226	7,898
114	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
115	2410	Cable & Wire Facilities	L9	59,383	14,179	1,820	0	0	9,945	63	2,047	770	80	30,479
116	Total 4340		L110-115	127,192	29,601	7,714	0	0	17,164	160	3,732	2,449	1,623	64,749

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

Home Telephone Company, Inc.  
Study No.: 240527

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
<b><u>Plant Specific Expenses</u></b>														
117	6110	Network Support	L3	51,869	12,071	3,146	0	0	6,999	66	1,522	999	662	26,404
118	6120	General Support	L3	1,782,282	414,769	108,104	0	0	240,497	2,256	52,285	34,316	22,756	907,299
119	6210	COE - Switching - Eq. Access	Alloc 13	0	0		0		0		0			0
120	6210	COE - Switching - All Other	L7	969,122	217,435	98,971	0	0	87,199	1,495	21,556	27,078	27,665	487,723
121	6220	COE - Operator Systems	L7	0	0	0	0	0	0	0	0	0	0	0
122	6230	COE - Transmission	L7	500,778	112,356	51,142	0	0	45,059	773	11,139	13,992	14,296	252,021
123		Total COE	L119-122	1,469,900	329,791	150,113	0	0	132,258	2,268	32,695	41,070	41,961	739,744
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	1,960,009	467,979	60,064	0	0	328,250	2,087	67,561	25,417	2,644	1,006,007
128		Total Plant Specific	L117,118,123,126-127	5,264,060	1,224,610	321,427	0	0	708,004	6,677	154,063	101,802	68,023	2,679,454

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

Home Telephone Company, Inc.  
Study No.: 240527

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
<b><u>Plant Non-Specific Expenses</u></b>														
129	6510	Other Prop Plant & Equip	L15	0	0	0	0	0	0	0	0	0	0	0
130	6530	Network Operations	L10	1,708,296	397,551	103,617	0	0	230,513	2,162	50,115	32,891	21,811	869,636
131	6540	Access	Alloc 20	0	0	0	0	0	0	0	0	0	0	0
131a	6540	Universal Service Assignment	Alloc 35	232,187	232,187		0		0		0			
	6561	<b><u>Depreciation</u></b>												
132		Dep - Support Assets	L3	2,244,692	522,380	136,152	0	0	302,893	2,841	65,851	43,219	28,660	1,142,696
133		Dep - COE Switching	L4	1,547,420	412,486		0		85,746		27,903		0	1,021,285
134		Dep - COE Operator	L5	0	0		0		0		0		0	0
135		Dep - COE Transmission	L6	1,639,105	302,917	324,300	0	0	200,589	4,900	42,927	88,726	90,652	584,094
136		Dep - IOT	L8	0	0		0		0		0		0	0
137		Dep - Cable & Wire Facilities	L9	2,734,229	652,835	83,790	0	0	457,911	2,912	94,248	35,457	3,689	1,403,387
138		Total 6561	L132-137	8,165,446	1,890,618	544,242	0	0	1,047,139	10,653	230,929	167,402	123,001	4,151,462
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	103,144	24,003	6,256	0	0	13,918	131	3,026	1,986	1,317	52,507
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	10,209,073	2,544,359	654,115	0	0	1,291,570	12,946	284,070	202,279	146,129	5,073,605
<b><u>Customer Operations Expenses</u></b>														
144	6610	Marketing	Alloc 43	72,396	14,264	0	0	0	6,128	0	2,351	0	0	49,653
145	6621	Operator	L50	0	0		0		0		0		0	0
146		Outside Operator Services	Alloc 42	9,348	0		0		0		0		0	9,348
	6622	<b><u>Directory</u></b>												
147		Classified	Alloc 22	34,303										34,303
148		TWX	Alloc 23	0	0	0	0	0	0	0	0	0	0	0
149		Alpha	Alloc 24	9,140	1,232		0		599		176		0	7,133
150		Foreign	Alloc 25	0	0		0		0		0		0	0
151		Total 6622	L147-150	43,443	1,232	0	0	0	599	0	176	0	0	41,436

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

Home Telephone Company, Inc.  
Study No.: 240527

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
<b>6623 Commercial Operations</b>														
<b><u>Cat 1 - Local Business Office</u></b>														
		End User service order processing												
152		Presubscription	Alloc 26	122,671	122,671									0
153		Directory Advertising	Alloc 27	641										641
154		All other	Alloc 28	732,179	34,271	640	0	0	12,171	641	30,428	641		653,387
155		End User payment & collection	Alloc 21	747,443	157,741	0	0	0	83,199	0	20,859	29,742		455,902
156		End User billing inquiry	Alloc 30	193,389	768	0	0	0	1,669	33	3,070	334		187,515
157		IXC service order processing	Alloc 32	0	0	0	0	0	0	0	0	0		0
158		IXC payment and collection	Alloc 33	95,937	39,094	11,674	0	0	35,072	1,923	8,174	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	1,892,260	354,545	12,314	0	0	132,111	2,597	62,531	30,717	0	1,297,445
<b><u>Cat 2 - Revenue Accounting</u></b>														
162		Message Processing	Alloc 36	100,186	37,974		0		55,164		7,048		0	0
163		OB&C - Expense	Alloc 38	333,215	99,379		0		58,459		58,459		0	116,918
164		Future Use												
165		Future Use												
166		Future Use												
167		Carrier Access Billing	Alloc 44	81,832	40,916		0		20,458		20,458			0
168		Subscriber Line Charge	Alloc 29	17,538	17,538		0		0		0			0
169		Total Category 2	L162-168	532,771	195,807	0	0	0	134,081	0	85,965	0	0	116,918
170		Subtotal Categories 1 & 2	L161,169	2,425,031	550,352	12,314	0	0	266,192	2,597	148,496	30,717	0	1,414,363

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

Home Telephone Company, Inc.  
Study No.: 240527

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
<b><u>Category 3 - Other Commercial</u></b>														
171		Telcom Relay Service	Alloc 45	14,676	14,676		0		0		0			0
172		Other	L170	0	0	0	0	0	0	0	0	0	0	0
173		Total Commercial Operations	L170-172	2,439,707	565,028	12,314	0	0	266,192	2,597	148,496	30,717	0	1,414,363
174		Total Customer Operations	L144-146,151,173	2,564,894	580,524	12,314	0	0	272,919	2,597	151,023	30,717	0	1,514,800
175		Total Big Three Expenses	L123,126-127,130,174 (less L119)	7,703,099	1,775,845	326,108	0	0	963,940	9,114	301,394	130,095	66,416	4,130,187
<b><u>Corporate Operations Expenses</u></b>														
176	6710	Executive & Planning	L175	716,006	165,065	30,312	0	0	89,599	847	28,015	12,092	6,173	383,903
	6720	General & Administrative												
177		Other Direct	Alloc 46	25,000	25,000	0	0	0	0	0	0	0	0	0
178		Direct to EAS	Alloc 31	0									0	0
179		Other	L175	1,971,272	454,450	83,453	0	0	246,678	2,332	77,129	33,292	16,996	1,056,942
180		Total 6720	L177-179	1,996,272	479,450	83,453	0	0	246,678	2,332	77,129	33,292	16,996	1,056,942
181		Total Corporate Operations	L176,180	2,712,278	644,515	113,765	0	0	336,277	3,179	105,144	45,384	23,169	1,440,845
182		Total Operating Expenses	L128,143,174,181	20,750,305	4,994,008	1,101,621	0	0	2,608,770	25,399	694,300	380,182	237,321	10,708,704
<b><u>Operating Taxes</u></b>														
183		Future Use												
184	7240	Ad Valorem Taxes - Allocated	L15	648,756	150,977	39,350	0	0	87,542	821	19,032	12,491	8,283	330,260
185	7240	Ad Valorem Taxes - Direct	Alloc 40	5,891	5,891	0	0	0	0	0	0	0	0	0
186		Total 7240	L183-185	654,647	156,868	39,350	0	0	87,542	821	19,032	12,491	8,283	330,260
187	7370	Special Charges	L181	83,038	19,732	3,483	0	0	10,295	97	3,219	1,389	709	44,114
188		Total Operating Exp & Taxes	L182,186,187	21,487,990	5,170,608	1,144,454	0	0	2,706,607	26,317	716,551	394,062	246,313	11,083,078
189		Total Operating Exp & Taxes (Less Depreciation)	L188 Less 138-142	13,219,400	3,255,987	593,956	0	0	1,645,550	15,533	482,596	224,674	121,995	6,879,109

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

Home Telephone Company, Inc.  
Study No.: 240527

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
<b><u>Tax Adjustments</u></b>														
190	7210	Investment Tax Credits	L15	0	0	0	0	0	0	0	0	0	0	0
191		TRA-86 Amortization	L15	0	0	0	0	0	0	0	0	0	0	0
192		Total	L190-191	0	0	0	0	0	0	0	0	0	0	0
193	7340	AFUDC	L17	0	0	0	0	0	0	0	0	0	0	0
194		FIT Adjustments - Addbacks	L15	0	0	0	0	0	0	0	0	0	0	0
195		FIT Adjustments - Deductions	L15	0	0	0	0	0	0	0	0	0	0	0
196		Total FIT Adjustments	L194-195	0	0	0	0	0	0	0	0	0	0	0
197		SIT Adjustments - Addbacks	L15	0	0	0	0	0	0	0	0	0	0	0
198		SIT Adjustments - Deductions	L15	0	0	0	0	0	0	0	0	0	0	0
199		Total SIT Adjustments	L197-198	0	0	0	0	0	0	0	0	0	0	0
200	7500	Fixed Charges	L41	25,674	5,851	1,773	0	0	3,771	37	797	564	372	12,509
201	7540	Interest On Customer Dep	L41	0	0	0	0	0	0	0	0	0	0	0
<b><u>Rent Revenues Account 5240</u></b>														
202	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
203	2210	COE - Switching	L4	0	0		0		0		0		0	0
204	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
205	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
206	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
207	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
208		Total 5240	L202-207	0	0	0	0	0	0	0	0	0	0	0
209		Total Operating Exp & Taxes	L188+201 Less 208	21,487,990	5,170,608	1,144,454	0	0	2,706,607	26,317	716,551	394,062	246,313	11,083,078

LOOPS / CIRCUITS

	Total Company	Message	Interstate InterLATA P/L	Interstate IntraLATA P/L	Intrastate InterLATA P/L	Intrastate IntraLATA P/L	Local P/L	Total P/L
1 Loops	23,760	23,387	168	0	19	181	5	373
2 Circuits	2,448	2,170	94	0	10	169	5	278
3 Circuit Miles	36,200.24	28,784.46	2,759.49	0.00	421.96	4,176.38	57.95	7,415.78
4 Wideband Channels	6,240	0	4,440	0	84	1,716	0	6,240
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	282,192	106,961		0		155,380		19,851		0	0
8 Other Units	0	0		0		0		0		0	0
9 Information Units	0	0		0		0		0		0	0
10 Future Use											
11 TWX Connections	0	0	0	0	0	0	0	0	0	0	0
12 TWX Minutes of Use	0	0	0	0	0	0	0	0	0	0	0
13 Foreign Directory Cost	0	0		0		0		0		0	
14 Marketing Billing	1,023,764	201,706	0	0	0	86,663	0	33,245	0	0	702,150
15 OB&C Expense	333,215	99,379		0		58,459		58,459		0	116,918

FIXED CHARGES / TAXES

	Total Company
16 Account 7210 - Amort of Inv Tax Credit	0
17 Account 7340 - AFUDC	0
18 Account 7500 - Fixed Charges	25,674
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	0.238334



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

Home Telephone Company, Inc.  
Study No.: 240527

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	0.266564	0.000000	0.055412	0.018032	0.000000	0.659992	1.000000
3 Wideband Exch Line xDSL Circuit Factor	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
4 Exchange Trunk Toll Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
5 Subscriber Plant Factor	0.250000	0.000000	0.175525	0.036104	0.000000	0.538371	1.000000
6 Conversation Minute Factor	0.286193	0.000000	0.139162	0.036358	0.538287		1.000000
7 Conversation Minute Miles Factor	0.286193	0.000000	0.139162	0.036358	0.538287		1.000000
8 Host Remote Factor	0.145346	0.000000	0.070675	0.020732	0.000000	0.763247	1.000000
9 Subscriber Line Usage Factor	0.134762	0.000000	0.065529	0.019222	0.000000	0.780487	1.000000
10 Exchange Trunk Special Factor	1.000000	0.000000	0.000000	0.000000		0.000000	1.000000
11 Equal Access Factor	0.672831	0.000000	0.327169	0.000000			1.000000
12 Coinless Pay MOU Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
13 IOT Category 2 Factor			0.000000	0.000000	0.000000	1.000000	1.000000
14 Wideband Conversation Minute Miles	0.000000	0.000000	0.000000	0.000000	0.000000		0.000000
15 Carrier Access Billing Factor	0.500000	0.000000	0.250000	0.250000			1.000000
16 Service Observing BD Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

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

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

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	13,346,353	4,124,790	0	605,792	4,805,102	0	22,882,037	78,102,585
2. Plant Under Construction	Part 69, Form 1, Ln 20	317,836	98,230	0	14,427	114,431	0	544,924	1,859,973
3. Net Investment	Part 69, Form 2, Ln 43	4,650,847	818,308	0	222,220	1,731,476	0	7,422,851	25,019,610
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)	523,220	92,060	0	25,000	194,791	0	835,071	
6. AFUDC	Part 69, Form 10, Ln 192	0	0	0	0	0	0	0	0
7. Net Return	(Lines 5 - 6)	523,220	92,060	0	25,000	194,791	0	835,071	
8. Fixed Charges	Part 69, Form 10, Ln 199	3,959	1,224	0	180	1,426	0	6,789	22,907
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)	519,261	90,836	0	24,820	193,365	0	828,282	
12. Federal Income Tax @ 51.5152%		267,498	46,794	0	12,786	99,612	0	426,691	
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)	786,759	137,630	0	37,606	292,977	0	1,254,973	
15. State Income Tax @ 5.2316%		41,160	7,200	0	1,967	15,327	0	65,655	
16. Return + FIT + SIT	(Lines 5-9+12+15-6)	831,878	146,054	0	39,753	309,730	0	1,327,417	
17. Expenses and Taxes	Part 69, Form 10, Ln 208	3,012,808	1,067,460	2,443	217,393	946,797	0	5,246,901	18,809,958
18. Subtotal	(Lines 16+17)	3,844,686	1,213,514	2,443	257,146	1,256,527	0	6,574,318	
19. Gross Receipts Tax @ 0.00000%		0	0	0	0	0	0	0	
20. Subtotal	(Line 18+19)	3,844,686	1,213,514	2,443	257,146	1,256,527	0	6,574,316	
21. Psc Fee @ 0.00000%		0	0	0	0	0	0	0	
22. Total Revenue Requirement	(Lines 16+17+19+21)	3,844,686	1,213,514	2,443	257,146	1,256,527	0	6,574,316	

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

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

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 (Lines 16+17+19+21)	3,844,686	1,213,514	2,443	257,146	1,256,527	0	6,574,316	
23. Revenue attributable to Local Switching Support per NECA Forms		(584,391)						
24. Total Revenue Requirement Subject to MAG Adjustments (Line 22 + Line 23)	3,844,686	629,123	2,443	257,146	1,256,527	0	5,989,925	
25. Adjustment for Line Port Re-allc Factor: >>> 30.0000% (Based on FCC Proxy)(Line 24 * Factor)	188,737	(188,737)					0	
26. USAC Charges included in line 22	(232,187)						(232,187)	
27. TIC Revenues for 12 Months Ending 6/30/01				(20,853)			(20,853)	
28. Subtotal for Re-Allocation of TIC Revenue (Line 24 + 25 + 26 + 27)	3,801,236	440,386	2,443	236,293	1,256,527	0	5,736,885	
29. TIC Revenue Re-Allocation ( Total Allocated on Line 28)	13,817	1,601	9	859	4,567	0	20,853	
30. Total Revised Revenue Requirement With MAG Adjustments (Line 22 + 25 + 27 +29)	4,047,240	1,026,378	2,452	237,152	1,261,094	0	6,574,316	
		<b>Total Switched Access Adjustment</b>						
	202,554	-----	(207,121)	-----	4,567	0		
	16,880		(17,260)		381	0		

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

Home Telephone Company, Inc.  
Study No.: 240527

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	Transport				
1	2111	Land	L10	360,800	210,443	0	65,039	0	9,552	75,766		0	0
2		General Support	L10	3,577,352	2,086,554	0	644,865	0	94,709	751,224		0	0
2a		General Purpose Computer	L180a	442,199	226,007	0	69,849	0	10,258	81,370	54,715	0	0
3	2110	Land & General Support	L1-2	4,380,351	2,523,004	0	779,753	0	114,519	908,360	54,715	0	0
4	2210	COE - Switching	L48	3,263,854			3,263,854		0			0	0
5	2220	COE - Operator Systems	L53	0			0	0	0			0	0
6	2230	COE - Transmission	L63	5,020,421	1,994,162		0	0	452,328	2,573,931		0	0
7		Total COE	L4-6	8,284,275	1,994,162		3,263,854	0	452,328	2,573,931		0	0
8	2310	Information Orig/Term	L69	0	0	0							
9	2410	Cable & Wire Facilities	L76	9,821,766	8,566,506		0	0	27,022	1,228,238		0	0
10		Total COE, IOT & C&WF	L7-9	18,106,041	10,560,668	0	3,263,854	0	479,350	3,802,169		0	0
11		COE, IOT & C&WF (excl CL,B&C,IX)	L10 Less CL,B&C,IX	7,545,373			3,263,854	0	479,350	3,802,169			0
12		Total GSF, COE, IOT, C&WF	L3,10	22,486,392	13,083,672	0	4,043,607	0	593,869	4,710,529	54,715	0	0
13		GSF, COE, IOT, C&WF (CL, LS, TR only)	L12 Less Inf, Spl, B&C, IX	17,721,148	13,083,672	0	4,043,607		593,869				
14	2680	Capital Leases	L83	0	0	0	0	0	0	0	0	0	0
15	2680	Leasehold Improvements	L12	0	0	0	0	0	0	0	0	0	0
16	2680	Amortizable Tangibles	L14-15	0	0	0	0	0	0	0	0	0	0
17	2690	Intangibles	L12	451,459	262,681	0	81,183	0	11,923	94,573	1,099	0	0
18	2001	Plant In Service	L3,10,16,17	22,937,851	13,346,353	0	4,124,790	0	605,792	4,805,102	55,814	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	546,253	317,836	0	98,230	0	14,427	114,431	1,329	0	0
21	2005	Plant Acquisition Adjustment	L18	0	0	0	0	0	0	0	0	0	0
22	1220	Material & Supplies	L12	138,964	80,856	0	24,989	0	3,670	29,111	338	0	0
23	1402	Class B RTB Stock	L12	102,615	59,706	0	18,453	0	2,710	21,496	250	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					0	0
27	1500	Other Jurisdictional Assets	L12	0	0	0	0	0	0	0	0	0	0

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

Home Telephone Company, Inc.  
Study No.: 240527

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	183,870	106,985	0	33,064	0	4,856	38,518	447	0	0
29	3100	Depreciation Reserve	L97	15,683,682	8,808,060	0	3,341,541	0	388,592	3,113,690	31,799	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	446,999	260,086	0	80,381	0	11,805	93,639	1,088	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	16,130,681	9,068,146	0	3,421,922	0	400,397	3,207,329	32,887	0	0
37	4040	Customer Deposits	L12	0	0	0	0	0	0	0	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	168,968	98,314	0	30,385	0	4,462	35,396	411	0	0
40	4340	Non-Current Def Oper Taxes	L111	162,577	94,429	0	28,911	0	4,376	34,457	404	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	7,447,327	4,650,847	0	818,308	0	222,220	1,731,476	24,476	0	0
44		Total 2001 Less Associated Res	L18-22, 27 Less 36, 38, 40-42	7,329,810	4,582,470	0	797,176	0	219,116	1,706,858	24,190	0	0

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

Home Telephone Company, Inc.  
Study No.: 240527

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	3,263,854			3,263,854					
47	2210	Cat 5 - Equal Access	Direct	0			0					
48		Total 2210	L45-47	3,263,854			3,263,854		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	3,263,854			3,263,854	0	0		0	0
<u>Central Office Transmission - Acct 2230</u>												
55	2230	Cat 4.11 - Wdbd Exch Ln xDSL Cir	Direct	916,579					0	916,579	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	2,051,462	1,994,162					57,300		
59	2230	Cat 4.21 - IX Cct - Other Co	Direct	0							0	
60	2230	Cat 4.22 - IX Cct - Wdbd	L73	1,543,645				0	1,543,645			
61	2230	Cat 4.23 - IX Cct - Other	Alloc 2	429,076			0	0	372,669	56,407	0	0
62	2230	Cat 4.3 - Host / Remote	L75	79,659					79,659			
63		Total 2230	L55-62	5,020,421	1,994,162		0	0	452,328	2,573,931	0	0

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

Home Telephone Company, Inc.  
Study No.: 240527

Attachment #5 - 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	8,812,655	8,566,506				246,149			
71	2410	Cat 2.2 - Exch Trk CWF - Toll	Direct	0				0				
72	2410	Cat 2.3 - Exch Trk CWF - Spl	Direct	357,570					357,570		0	0
73	2410	Cat 2.4 - Exch Trk CWF - Wb	Direct	616,624				0	616,624			
74	2410	Cat 3 - IX C&WF	Alloc 3	31,465			0	0	23,570	7,895	0	0
75	2410	Cat 4 - Host / Remote C&WF	Direct	3,452					3,452			
76		Total 2410	L70-75	9,821,766	8,566,506		0	0	27,022	1,228,238	0	0

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

Home Telephone Company, Inc.  
Study No.: 240527

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				
<b><u>Tangible Assets - Capital Leases - Acct 2680</u></b>												
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	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
<b><u>Deferred Maint &amp; Retirements Acct 1438</u></b>												
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	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
<b><u>Accumulated Depreciation - Acct 3100</u></b>												
91	2110	General Support Facilities	L2+L2a	2,336,059	1,344,001	0	415,373	0	61,004	483,882	31,799	0
92	2210	COE - Switching	L4	2,926,168			2,926,168		0			0
93	2220	COE - Operator Systems	L5	0			0	0	0		0	0
94	2230	COE - Transmission	L6	3,422,193	1,359,330		0	0	308,331	1,754,532		0
95	2310	Information Orig /Term	L8	0	0	0						
96	2410	Cable & Wire Facilities	L9	6,999,262	6,104,729		0	0	19,257	875,276		0
97	Total 3100		L91-96	15,683,682	8,808,060	0	3,341,541	0	388,592	3,113,690	31,799	0



Plant Date: Average 12/31/2005  
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Home Telephone Company, Inc.  
Study No.: 240527

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
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
Net Noncurrent Deferred Operating Income Taxes - Acct 4340												
105	2110	General Support Facilities	L2+L2a	29,705	17,090	0	5,282	0	776	6,153	404	0
106	2210	COE - Switching	L4	23,629			23,629		0			0
107	2220	COE - Operator Systems	L5	0			0	0	0			0
108	2230	COE - Transmission	L6	37,775	15,005		0	0	3,403	19,367		0
109	2310	Information Orig /Term	L8	0	0	0						
110	2410	Cable & Wire Facilities	L9	71,468	62,334		0	0	197	8,937		0
111	Total 4340		L105-110	162,577	94,429	0	28,911	0	4,376	34,457	404	0
Plant Specific Expenses												
112	6110	Network Support	L12	16,587	9,651	0	2,983	0	438	3,475	40	0
113	6120	General Support	L3	506,004	291,448	0	90,075	0	13,229	104,931	6,321	0
114	6210	COE - Switching - Equal Access	Direct	0			0					
115	6210	COE - Switching - All Other	Alloc 6	297,145			226,325		70,820			0
116	6220	COE - Operator Systems	L5	0			0	0	0			0
117	6230	COE - Transmission	L6	148,806	59,107		0	0	13,407	76,292		0
118	Total COE		L114-117	445,951	59,107		226,325	0	84,227	76,292		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	489,889	427,279		0	0	1,348	61,262		0
123	Total Plant Specific		L112,113,118,121-122	1,458,431	787,485	0	319,383	0	99,242	245,960	6,361	0

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

Home Telephone Company, Inc.  
Study No.: 240527

Attachment #5 - 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				
Plant Non-Specific Expenses												
124	6510	Other Prop Plant & Equip	L10	0	0	0	0	0	0		0	0
125	6530	Network Operations	L10	514,646	300,176	0	92,772	0	13,625	108,073	0	0
126	6540	Access	Direct	0							0	
126a	6540	Universal Service Assignment	Direct	232,187	232,187							
	6561	Depreciation										
127		Dep - Support Assets	L3	302,983	174,513	0	53,934	0	7,921	62,830	3,785	0
128		Dep - COE Switching	L4	362,074			362,074		0			0
129		Dep - COE Operator	L5	0			0	0	0			0
130		Dep - COE Transmission	L6	489,344	194,372		0	0	44,089	250,883		0
131		Dep - IOT	L8	0	0	0				0		0
132		Dep - Cable & Wire Facilities	L9	607,981	530,278		0	0	1,673	76,030		0
133		Total 6561	L127-132	1,762,382	899,163	0	416,008	0	53,683	389,743	3,785	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	28,790	16,752	0	5,177	0	760	6,031	70	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	2,538,005	1,448,278	0	513,957	0	68,068	503,847	3,855	0

**Customer Operations Expenses**

139	6610	<b><u>Marketing</u></b>	L12	13,719	7,983	0	2,467	0	362	2,874	33	0
140	6621	<b><u>Operator</u></b>	Alloc 4	0			0	0				0
141		Outside Operator Services	Alloc 5	0			0	0				0
	6622	<b><u>Directory</u></b>										
142		Published Directory Expense	Direct	1,831				1,831				

Plant Date: Average 12/31/2005  
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Home Telephone Company, Inc.  
Study No.: 240527

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 Commercial Operations												
Cat 1 - Local Business Office												
End User Service Order Processing												
143		Presubscription	L13	114,286	84,378	0	26,078		3,830			
144		Message Tel	Direct	31,928							31,928	
145		Private Line	Direct	597							597	
146		Total	L143-145	146,811	84,378	0	26,078		3,830		32,525	
End User Payment and Collection												
147		Message Tel	Direct	92,567							92,567	
148		Private Line	Direct	0							0	
149		EUCL	Direct	54,391	54,391							
150		Total	L147-149	146,958	54,391						92,567	
End User Billing Inquiry												
151		Message Tel	Direct	435							435	
152		Private Line	Direct	0							0	
153		EUCL	Direct	280	280							
154		Total	L151-153	715	280						435	
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	33,583	24,795	0	7,663		1,125			
160		Private Line	Direct	10,876						10,876		
161		Billing & Collection	Direct	2,839							2,839	
162		Total	L159-161	47,298	24,795	0	7,663		1,125	10,876	2,839	
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	341,782	163,844	0	33,741		4,955	10,876	128,366	

Plant Date: Average 12/31/2005  
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Home Telephone Company, Inc.  
Study No.: 240527

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	35,313							35,313		
170		OB&C - Expense	Direct	92,416							92,416		
171		Future Use											
172		Future Use											
172		Carrier Access Billing	L11	38,048			16,458	0	2,417	19,173			0
174		Subscriber Line Charge	Direct	16,309	16,309								
175		Total Category 2	L169-174	182,086	16,309		16,458	0	2,417	19,173	127,729		0
176		Subtotal Customer Services	L140-142,168,175	525,699	180,153	0	50,199	1,831	7,372	30,049	256,095	0	0
		<u>Category 3 - Other Commercial</u>											
177		Total Category 3	L176	13,673	4,684	0	1,306	48	192	782	6,661	0	0
178		Total Customer Services	L176-177	539,372	184,837	0	51,505	1,879	7,564	30,831	262,756	0	0
179		Total Customer Operations	L139,178	553,091	192,820	0	53,972	1,879	7,926	33,705	262,789	0	0
180		Total Big Three Expenses	L123-126,179 (less L114)	2,758,355	1,512,668	0	466,127	1,879	120,793	387,738	269,150	0	0
180a		Total Big Three Expenses - Modified	L180 Less 112, 113, 139, 143, 158, 162, 166, 177	2,046,788	1,089,729	0	335,555	1,831	101,617	264,800	253,256	0	0
<u>Corporate Operations Expenses</u>													
181	6710	Executive & Planning	L180	182,175	99,904	0	30,785	124	7,978	25,608	17,776	0	0
182	6720	General & Administrative	L180	645,235	353,842	0	109,037	440	28,256	90,700	62,960	0	0
183		Total Corporate Operations	L181-182	827,410	453,746	0	139,822	564	36,234	116,308	80,736	0	0
184		Total Operating Expenses	L123,138,179,183	5,376,937	2,882,329	0	1,027,134	2,443	211,470	899,820	353,741	0	0
<u>Operating Taxes</u>													
185		Future Use											
186	7240	Ad Valorem Taxes	L12	198,973	115,772	0	35,780	0	5,255	41,682	484	0	0
187	7370	Special Charges	L12	25,278	14,707	0	4,546	0	668	5,295	62	0	0
188		Total Operating Exp & Taxes	L184-186	5,601,188	3,012,808	0	1,067,460	2,443	217,393	946,797	354,287	0	0

Plant Date: Average 12/31/2005  
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Home Telephone Company, Inc.  
Study No.: 240527

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	6,806	3,959	0	1,224	0	180	1,426	17	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	0
204	2230	COE - Transmission	L6	0	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
207		Total 5240	L201-206	0	0	0	0	0	0	0	0	0
208		Total Operating Exp & Taxes	L188+200 Less 207	5,601,188	3,012,808	0	1,067,460	2,443	217,393	946,797	354,287	0

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

Home Telephone Company, Inc.  
Study No.: 240527

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	1,228,513	285,034	75,766	0	0	165,917	1,642	36,030	25,411	15,554	623,159
2		General Support	L10	12,180,760	2,826,128	751,224	0	0	1,645,074	16,280	357,242	251,952	154,222	6,178,638
2a		General Purpose Computer	L10	1,505,674	349,340	92,859	0	0	203,349	2,012	44,159	31,144	19,064	763,747
3	2110	Land & General Support	L1-2	14,914,947	3,460,502	919,849	0	0	2,014,340	19,934	437,431	308,507	188,840	7,565,544
4	2210	COE - Switching	L45	12,244,166	3,263,854		0		678,474		220,787		0	8,081,051
5	2220	COE - Operator Systems	L50	0	0		0		0		0		0	0
6	2230	COE - Transmission	L60	13,238,150	2,446,490	2,573,931	0	0	1,620,047	41,685	346,696	759,744	732,145	4,717,412
7		Total COE	L4-6	25,482,316	5,710,344	2,573,931	0	0	2,298,521	41,685	567,483	759,744	732,145	12,798,463
8	2310	Information Orig /Term	L66	0	0		0		0		0		0	0
9	2410	Cable & Wire Facilities	L74	36,168,122	8,593,528	1,228,238	0	0	6,027,684	40,711	1,240,627	515,462	48,419	18,473,453
10		Total COE, IOT & C&WF	L7-9	61,650,438	14,303,872	3,802,169	0	0	8,326,205	82,396	1,808,110	1,275,206	780,564	31,271,916
11	2680	Capital Leases	L81	0	0	0	0	0	0	0	0	0	0	0
12	2680	Leasehold Improvements	L88	0	0	0	0	0	0	0	0	0	0	0
13	2680	Amortizable Tangibles	L11-12	0	0	0	0	0	0	0	0	0	0	0
14	2690	Intangibles	L40	1,537,200	356,655	94,804	0	0	207,607	2,054	45,084	31,796	19,463	779,737
15	2001	Plant In Service	L3, 10, 13, 14	78,102,585	18,121,029	4,816,822	0	0	10,548,152	104,384	2,290,625	1,615,509	988,867	39,617,197
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	1,859,973	431,543	114,710	0	0	251,199	2,486	54,550	38,473	23,549	943,463
18	2005	Plant Acquisition Adjustment	L15	0	0	0	0	0	0	0	0	0	0	0
19	1220	Material & Supplies	L9	511,726	121,586	17,378	0	0	85,283	576	17,553	7,293	685	261,372
20	1402	Class B RTB Stock	L15	349,400	81,066	21,549	0	0	47,188	467	10,247	7,227	4,424	177,232
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	617,376	155,553	28,317	0	0	76,272	753	22,216	11,104	5,711	317,450

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Home Telephone Company, Inc.  
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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	53,729,809	12,563,315	3,120,367	0	0	7,082,340	68,058	1,551,660	1,049,744	634,284	27,660,041
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	1,522,017	353,132	93,867	0	0	205,556	2,034	44,638	31,482	19,270	772,038
31	3600	Res - Plant Acquisiton Adj	L15	0	0	0	0	0	0	0	0	0	0	0
32		Total Reserves	L 26-31	55,251,826	12,916,447	3,214,234	0	0	7,287,896	70,092	1,596,298	1,081,226	653,554	28,432,079
33	4040	Customer Deposits	L15	0	0	0	0	0	0	0	0	0	0	0
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	617,052	142,035	26,933	0	0	77,215	762	23,996	11,087	5,399	329,625
36	4340	Non-Current Def Oper Taxes	L116	552,572	128,035	34,542	0	0	74,622	745	16,200	11,560	7,142	279,726
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	25,019,610	5,724,260	1,723,067	0	0	3,568,361	37,067	758,697	575,733	357,141	12,275,284
40		Total 2001 Less 2690	L 3, 10, 13	76,565,385	17,764,374	4,722,018	0	0	10,340,545	102,330	2,245,541	1,583,713	969,404	38,837,460
41		Total 2001 Less Associated Res	L15-19,24 Less L32,34 36-38	24,669,886	5,629,676	1,700,134	0	0	3,522,116	36,609	750,230	568,489	352,405	12,110,227

Plant Date: Average 12/31/2005  
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Home Telephone Company, Inc.  
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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
<b><u>Central Office Switching - Acct 2210</u></b>														
42	2210	Cat 2 - Tandem Switching	Alloc 2	0	0		0		0		0		0	0
43	2210	Cat 3 - Local Switching	Alloc 3	12,244,166	3,263,854		0		678,474		220,787		0	8,081,051
44	2210	Cat 5 - Equal Access	Alloc 13	0	0		0		0		0			0
45		Total 2210	L42-44	12,244,166	3,263,854		0		678,474		220,787		0	8,081,051
<b><u>Central Office Operator Systems - Acct 2220</u></b>														
2220		Cat 1 - Operator Systems												
46		Intercept Boards	Alloc 24	0	0		0		0		0		0	0
47		Information Boards	Alloc 47	0	0		0		0		0		0	0
48		Service Observing Boards	Alloc 67	0	0		0		0		0		0	0
49		Other Boards	Alloc 1	0	0		0		0		0		0	0
50		Total 2220	L46-49	0	0		0		0		0		0	0
<b><u>Central Office Transmission - Acct 2230</u></b>														
51	2230	Cat 4.11 - Wdbd Exch Ln xDSL	Alloc 4	916,579		916,579		0		0		0	0	0
52	2230	Cat 4.121 - Exch Trunk EAS	Alloc 5	31,209									31,209	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	8,103,867	1,994,162	57,300	0	0	1,400,101	6,480	287,989	61,734	0	4,296,101
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	2,169,447	0	1,543,645	0	0	0	29,204	0	596,598	0	0
58	2230	Cat 4.23 - IX Cct - Other	Alloc 11	1,468,981	372,669	56,407	0	0	181,211	6,001	47,344	101,412	700,936	3,001
59	2230	Cat 4.3 - Host Remote	Alloc 12	548,067	79,659		0		38,735		11,363		0	418,310
60		Total 2230	L51-59	13,238,150	2,446,490	2,573,931	0	0	1,620,047	41,685	346,696	759,744	732,145	4,717,412



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Home Telephone Company, Inc.  
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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	34,812,534	8,566,506	246,149	0	0	6,014,544	27,838	1,237,141	265,196	0	18,455,160
68	2410	Cat 2.1 - Exch Trk CWF - EAS	Alloc 5	4,086									4,086	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	357,570		357,570		0		0		0		0
71	2410	Cat 2.4 - Exch Trk CWF - Wb	Alloc 10	866,606	0	616,624	0	0	0	11,666	0	238,317	0	(1)
72	2410	Cat 3 - IX C&WF	Alloc 18	103,576	23,570	7,895	0	0	11,461	1,207	2,994	11,949	44,333	167
73	2410	Cat 4 - Host / Remote C&WF	Alloc 12	23,750	3,452		0		1,679		492		0	18,127
74		Total 2410	L67-73	36,168,122	8,593,528	1,228,238	0	0	6,027,684	40,711	1,240,627	515,462	48,419	18,473,453

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Home Telephone Company, Inc.  
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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
<b><u>Tangible Assets - Capital Leases - Acct 2680</u></b>														
75	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
76	2210	COE - Switching	L4	0	0		0		0		0		0	0
77	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
78	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
79	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
80	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
81	Total	2681	L75-80	0	0	0	0	0	0	0	0	0	0	0
<b><u>Tangible Assets - Leasehold Improvements - Acct 2680</u></b>														
82	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0
<b><u>Deferred Maint &amp; Retirements Acct 1438</u></b>														
89	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
90	2210	COE - Switching	L4	0	0		0		0		0		0	0
91	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
92	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
93	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
94	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
95	Total	1438	L89-94	0	0	0	0	0	0	0	0	0	0	0

Plant Date: Average 12/31/2005  
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Home Telephone Company, Inc.  
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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	
<b><u>Accumulated Depreciation - Acct 3100</u></b>															
96	2110	General Support Facilities	L3	7,954,201	1,845,500	490,559	0	0	1,074,256	10,631	233,284	164,528	100,709	4,034,734	
97	2210	COE - Switching	L4	10,977,356	2,926,168		0		608,277		197,944		0	7,244,967	
98	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0	
99	2230	COE - Transmission	L6	9,023,845	1,667,661	1,754,532	0	0	1,104,312	28,415	236,327	517,883	499,070	3,215,645	
100	2310	Information Orig /Term	L8	0	0		0		0		0		0	0	
101	2410	Cable & Wire Facilities	L9	25,774,407	6,123,986	875,276	0	0	4,295,495	29,012	884,105	367,333	34,505	13,164,695	
102	Total 3100			L96-101	53,729,809	12,563,315	3,120,367	0	0	7,082,340	68,058	1,551,660	1,049,744	634,284	27,660,041
<b><u>Net Current Deferred Operating Income Taxes - Acct 4100</u></b>															
103	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0	
104	2210	COE - Switching	L4	0	0		0		0		0		0	0	
105	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0	
106	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0	
107	2310	Information Orig /Term	L8	0	0		0		0		0		0	0	
108	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0	
109	Total 4100			L103-108	0	0	0	0	0	0	0	0	0	0	
<b><u>Net Noncurrent Deferred Operating Income Taxes - Acct 4340</u></b>															
110	2110	General Support Facilities	L3	101,145	23,467	6,238	0	0	13,660	135	2,966	2,092	1,281	51,306	
111	2210	COE - Switching	L4	88,641	23,629		0		4,912		1,598		0	58,502	
112	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0	
113	2230	COE - Transmission	L6	99,609	18,408	19,367	0	0	12,190	314	2,609	5,717	5,509	35,495	
114	2310	Information Orig /Term	L8	0	0		0		0		0		0	0	
115	2410	Cable & Wire Facilities	L9	263,177	62,531	8,937	0	0	43,860	296	9,027	3,751	352	134,423	
116	Total 4340			L110-115	552,572	128,035	34,542	0	0	74,622	745	16,200	11,560	7,142	279,726

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Home Telephone Company, Inc.  
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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
<b><u>Plant Specific Expenses</u></b>														
117	6110	Network Support	L3	56,479	13,104	3,483	0	0	7,628	75	1,656	1,168	715	28,650
118	6120	General Support	L3	1,722,927	399,746	106,258	0	0	232,690	2,303	50,531	35,638	21,814	873,947
119	6210	COE - Switching - Eq. Access	Alloc 13	0	0		0		0		0			0
120	6210	COE - Switching - All Other	L7	914,013	204,822	92,323	0	0	82,445	1,495	20,355	27,251	26,261	459,061
121	6220	COE - Operator Systems	L7	0	0	0	0	0	0	0	0	0	0	0
122	6230	COE - Transmission	L7	457,727	102,572	46,234	0	0	41,287	749	10,193	13,647	13,151	229,894
123		Total COE	L119-122	1,371,740	307,394	138,557	0	0	123,732	2,244	30,548	40,898	39,412	688,955
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	1,803,988	428,627	61,262	0	0	300,648	2,031	61,880	25,710	2,415	921,415
128		Total Plant Specific	L117,118,123,126-127	4,955,134	1,148,871	309,560	0	0	664,698	6,653	144,615	103,414	64,356	2,512,967

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

Home Telephone Company, Inc.  
Study No.: 240527

Attachment #6 - 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
<b><u>Plant Non-Specific Expenses</u></b>														
129	6510	Other Prop Plant & Equip	L15	0	0	0	0	0	0	0	0	0	0	0
130	6530	Network Operations	L10	1,752,349	406,573	108,073	0	0	236,664	2,342	51,394	36,246	22,187	888,870
131	6540	Access	Alloc 20	0	0	0	0	0	0	0	0	0	0	0
131a	6540	Universal Service Assignment	Alloc 35	232,187	232,187		0		0		0			
	6561	<u>Depreciation</u>												
132		Dep - Support Assets	L3	1,031,645	239,358	63,625	0	0	139,329	1,379	30,256	21,339	13,062	523,297
133		Dep - COE Switching	L4	1,358,301	362,074		0		75,266		24,493		0	896,468
134		Dep - COE Operator	L5	0	0		0		0		0		0	0
135		Dep - COE Transmission	L6	1,290,330	238,461	250,883	0	0	157,907	4,063	33,793	74,053	71,363	459,807
136		Dep - IOT	L8	0	0		0		0		0		0	0
137		Dep - Cable & Wire Facilities	L9	2,238,855	531,951	76,030	0	0	373,122	2,520	76,796	31,908	2,997	1,143,531
138		Total 6561	L132-137	5,919,131	1,371,844	390,538	0	0	745,624	7,962	165,338	127,300	87,422	3,023,103
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	98,026	22,744	6,046	0	0	13,239	131	2,875	2,028	1,241	49,722
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	8,001,693	2,033,348	504,657	0	0	995,527	10,435	219,607	165,574	110,850	3,961,695
<b><u>Customer Operations Expenses</u></b>														
144	6610	Marketing	Alloc 43	69,630	13,719	0	0	0	5,894	0	2,261	0	0	47,756
145	6621	Operator	L50	0	0		0		0		0		0	0
146		Outside Operator Services	Alloc 42	9,348	0		0		0		0		0	9,348
	6622	<u>Directory</u>												
147		Classified	Alloc 22	24,150			0	0	0	0	0	0	0	24,150
148		TWX	Alloc 23	0	0	0	0	0	0	0	0	0	0	0
149		Alpha	Alloc 24	13,585	1,831		0		890		261		0	10,603
150		Foreign	Alloc 25	0	0		0		0		0		0	0
151		Total 6622	L147-150	37,735	1,831	0	0	0	890	0	261	0	0	34,753

**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
<b>6623 Commercial Operations</b>														
<b><u>Cat 1 - Local Business Office</u></b>														
<b>End User service order processing</b>														
152		Presubscription	Alloc 26	114,286	114,286									0
153		Directory Advertising	Alloc 27	597										597
154		All other	Alloc 28	682,132	31,928	597	0	0	11,339	597	28,348	597		608,726
155		End User payment & collection	Alloc 21	696,352	146,958	0	0	0	77,512	0	19,434	27,709		424,739
156		End User billing inquiry	Alloc 30	180,170	715	0	0	0	1,555	31	2,860	311		174,698
157		IXC service order processing	Alloc 32	0	0	0	0	0	0	0	0	0		0
158		IXC payment and collection	Alloc 33	89,380	36,422	10,876	0	0	32,675	1,792	7,615	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	1,762,917	330,309	11,473	0	0	123,081	2,420	58,257	28,617	0	1,208,760
<b><u>Cat 2 - Revenue Accounting</u></b>														
162		Message Processing	Alloc 36	93,165	35,313		0		51,298		6,554		0	0
163		OB&C - Expense	Alloc 38	309,865	92,416		0		54,362		54,362		0	108,725
164		Future Use												
165		Future Use												
166		Future Use												
167		Carrier Access Billing	Alloc 44	76,098	38,048		0		19,025		19,025			0
168		Subscriber Line Charge	Alloc 29	16,309	16,309		0		0		0			0
169		Total Category 2	L162-168	495,437	182,086	0	0	0	124,685	0	79,941	0	0	108,725
170		Subtotal Categories 1 & 2	L161,169	2,258,354	512,395	11,473	0	0	247,766	2,420	138,198	28,617	0	1,317,485

**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
<b><u>Category 3 - Other Commercial</u></b>														
171		Telcom Relay Service	Alloc 45	13,673	13,673		0		0		0			0
172		Other	L170	0	0	0	0	0	0	0	0	0	0	0
173		Total Commercial Operations	L170-172	2,272,027	526,068	11,473	0	0	247,766	2,420	138,198	28,617	0	1,317,485
174		Total Customer Operations	L144-146,151,173	2,388,740	541,618	11,473	0	0	254,550	2,420	140,720	28,617	0	1,409,342
175		Total Big Three Expenses	L123,126-127,130,174 (less L119)	7,316,817	1,684,212	319,365	0	0	915,594	9,037	284,542	131,471	64,014	3,908,582
<b><u>Corporate Operations Expenses</u></b>														
176	6710	Executive & Planning	L175	665,281	153,137	29,038	0	0	83,250	822	25,872	11,954	5,820	355,388
177	6720	General & Administrative												
177		Other Direct	Alloc 46	114,475	114,475	0	0	0	0	0	0	0	0	0
178		Direct to EAS	Alloc 31	0									0	0
179		Other	L175	1,938,268	446,158	84,602	0	0	242,546	2,394	75,377	34,827	16,958	1,035,406
180		Total 6720	L177-179	2,052,743	560,633	84,602	0	0	242,546	2,394	75,377	34,827	16,958	1,035,406
181		Total Corporate Operations	L176,180	2,718,024	713,770	113,640	0	0	325,796	3,216	101,249	46,781	22,778	1,390,794
182		Total Operating Expenses	L128,143,174,181	18,063,591	4,437,607	939,330	0	0	2,240,571	22,724	606,191	344,386	197,984	9,274,798
<b><u>Operating Taxes</u></b>														
183		Future Use												
184	7240	Ad Valorem Taxes - Allocated	L15	657,438	152,536	40,546	0	0	88,790	879	19,282	13,599	8,324	333,482
185	7240	Ad Valorem Taxes - Direct	Alloc 40	5,891	5,891	0	0	0	0	0	0	0	0	0
186		Total 7240	L183-185	663,329	158,427	40,546	0	0	88,790	879	19,282	13,599	8,324	333,482
187	7370	Special Charges	L181	83,038	21,806	3,472	0	0	9,953	98	3,093	1,429	696	42,491
188		Total Operating Exp & Taxes	L182,186,187	18,809,958	4,617,840	983,348	0	0	2,339,314	23,701	628,566	359,414	207,004	9,650,771
189		Total Operating Exp & Taxes (Less Depreciation)	L188 Less 138-142	12,792,801	3,223,252	586,764	0	0	1,580,451	15,608	460,353	230,086	118,341	6,577,946

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

Home Telephone Company, Inc.  
Study No.: 240527

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
<b><u>Tax Adjustments</u></b>														
190	7210	Investment Tax Credits	L15	0	0	0	0	0	0	0	0	0	0	0
191		TRA-86 Amortization	L15	0	0	0	0	0	0	0	0	0	0	0
192		Total	L190-191	0	0	0	0	0	0	0	0	0	0	0
193	7340	AFUDC	L17	0	0	0	0	0	0	0	0	0	0	0
194		FIT Adjustments - Addbacks	L15	0	0	0	0	0	0	0	0	0	0	0
195		FIT Adjustments - Deductions	L15	0	0	0	0	0	0	0	0	0	0	0
196		Total FIT Adjustments	L194-195	0	0	0	0	0	0	0	0	0	0	0
197		SIT Adjustments - Addbacks	L15	0	0	0	0	0	0	0	0	0	0	0
198		SIT Adjustments - Deductions	L15	0	0	0	0	0	0	0	0	0	0	0
199		Total SIT Adjustments	L197-198	0	0	0	0	0	0	0	0	0	0	0
200	7500	Fixed Charges	L41	22,907	5,227	1,579	0	0	3,270	34	697	528	327	11,245
201	7540	Interest On Customer Dep	L41	0	0	0	0	0	0	0	0	0	0	0
<b><u>Rent Revenues Account 5240</u></b>														
202	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
203	2210	COE - Switching	L4	0	0		0		0		0		0	0
204	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
205	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
206	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
207	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
208		Total 5240	L202-207	0	0	0	0	0	0	0	0	0	0	0
209		Total Operating Exp & Taxes	L188+201 Less 208	18,809,958	4,617,840	983,348	0	0	2,339,314	23,701	628,566	359,414	207,004	9,650,771



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

Home Telephone Company, Inc.  
Study No.: 240527

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	23,760	23,387	168	0	19	181	5	373
2 Circuits	2,448	2,170	94	0	10	169	5	278
3 Circuit Miles	36,200.24	28,784.46	2,759.49	0.00	421.96	4,176.38	57.95	7,415.78
4 Wideband Channels	6,240	0	4,440	0	84	1,716	0	6,240
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	282,192	106,961		0		155,380		19,851		0	0
8 Other Units	0	0		0		0		0		0	0
9 Information Units	0	0		0		0		0		0	0
10 Future Use											
11 TWX Connections	0	0	0	0	0	0	0	0	0	0	0
12 TWX Minutes of Use	0	0	0	0	0	0	0	0	0	0	0
13 Foreign Directory Cost	0	0		0		0		0		0	
14 Marketing Billing	1,023,764	201,706	0	0	0	86,663	0	33,245	0	0	702,150
15 OB&C Expense	309,865	92,416		0		54,362		54,362		0	108,725

FIXED CHARGES / TAXES

	Total Company
16 Account 7210 - Amort of Inv Tax Credit	0
17 Account 7340 - AFUDC	0
18 Account 7500 - Fixed Charges	22,907
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	0.238334

**TRAFFIC FACTORS**

	Interstate InterLATA	Interstate IntraLATA	State InterLATA	State IntraLATA	EAS	Local	Total
1 Tandem Switching Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
2 Weighted Dem	0.266564	0.000000	0.055412	0.018032	0.000000	0.659992	1.000000
3 Wideband Exch Line xDSL Circuit Factor	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
4 Exchange Trunk Toll Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
5 Subscriber Plant Factor	0.250000	0.000000	0.175525	0.036104	0.000000	0.538371	1.000000
6 Conversation Minute Factor	0.286193	0.000000	0.139162	0.036358	0.538287		1.000000
7 Conversation Minute Miles Factor	0.286193	0.000000	0.139162	0.036358	0.538287		1.000000
8 Host Remote Factor	0.145346	0.000000	0.070675	0.020732	0.000000	0.763247	1.000000
9 Subscriber Line Usage Factor	0.134762	0.000000	0.065529	0.019222	0.000000	0.780487	1.000000
10 Exchange Trunk Special Factor	1.000000	0.000000	0.000000	0.000000		0.000000	1.000000
11 Equal Access Factor	0.672831	0.000000	0.327169	0.000000			1.000000
12 Coinless Pay MOU Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
13 IOT Category 2 Factor			0.000000	0.000000	0.000000	1.000000	1.000000
14 Wideband Conversation Minute Miles	0.000000	0.000000	0.000000	0.000000	0.000000		0.000000
15 Carrier Access Billing Factor	0.500000	0.000000	0.250000	0.250000			1.000000
16 Service Observing BD Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

**HOME TELEPHONE COMPANY, INC.**  
**SUMMARY OF ANNUAL INTERSTATE ACCESS SERVICE REVENUES**  
**JULY 1, 2006 INTERSTATE TARIFF FILING**

1. Switched Access Service Revenue ( per Attachment 7, Page 2 )	\$714,393
2. Special Access Service Revenue ( per Attachment 7, Page 4 )	\$661,962
3. Total Annual Interstate Billed Access Service Revenue (Line 1+2)	\$1,376,355
4. Total Annual Interstate Access Revenue Requirement	<b>\$1,376,497</b>
5. Variance (Line 4 - Line 3) Note 1	\$142
1. Increase ( Decrease ) in Switched Access Revenue (per Attachment 7, Page 2 )	\$42,878
2. Increase ( Decrease ) in Special Access Revenue (per Attachment 7, Page 4 )	\$38,771
3. Total Increase ( Decrease ) in Direct Charges (line 1+ line 2 )	\$81,649

Note 1: Due to rounding

**HOME TELEPHONE COMPANY, INC.  
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	\$0.0088	51,347,393	\$451,857
Infor Surcharge ( Per 100 Minutes )	\$0.00312	51,347,393	\$1,603
Transport ( per Attachment 7, Page 3 )	Varies	Varies	\$260,933
<b>Total Switched Access Revenue</b>			<b>\$714,393</b>

**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	\$0.00880	\$0.00770	\$0.00110	51,347,393	\$56,482
Infor Surcharge ( Per 100 Minutes )	\$0.003122	\$0.003530	(\$0.00041)	51,347,393	(\$209)
Transport ( per Attachment 7, Page 3 )	Varies	Varies	Varies	Varies	(\$13,395)
<b>Total Revenue Impact</b>					<b>\$42,878</b>

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

**HOME TELEPHONE COMPANY, INC.**  
**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	\$24.68	\$0.00	\$26.22	\$0.00	\$0.00
SWITCHED PREMIUM ENTRANCE FACILITES -VG 4W	0	\$39.51	\$0.00	\$41.97	\$0.00	\$0.00
SWITCHED PREMIUM ENTRANCE FACILITES -HC DS1	0	\$131.50	\$0.00	\$139.68	\$0.00	\$0.00
SWITCHED PREMIUM ENTRANCE FACILITES -HC DS3	0	\$1,234.86	\$0.00	\$1,311.71	\$0.00	\$0.00
DIRECT TRUNKED TRANSPORT TERMINATION - VG	0.00	\$17.67	\$0.00	\$18.77	\$0.00	\$0.00
DIRECT TRUNKED TRANSPORT TERMINATION - HC DS1	106.56	\$73.57	\$7,839.62	\$78.15	\$8,327.66	\$488.04
DIRECT TRUNKED TRANSPORT TERMINATION - HC DS3	0.00	\$420.81	\$0.00	\$447.00	\$0.00	\$0.00
DIRECT TRUNKED TRANSPORT FACILITY - VG	0	\$1.76	\$0.00	\$1.87	\$0.00	\$0.00
DIRECT TRUNKED TRANSPORT FACILITY HC DS1	1081.56	\$14.16	\$15,314.89	\$15.04	\$16,266.66	\$951.77
DIRECT TRUNKED TRANSPORT FACILITY - HC DS3	0	\$103.26	\$0.00	\$109.69	\$0.00	\$0.00
TANDEM SWITCHED FACILITY	600,235,897	\$0.000212	\$127,250.01	\$0.000195	\$117,046.00	-\$10,204.01
TANDEM SWITCHED TERMINATION	72,927,794	\$0.001099	\$80,147.65	\$0.001011	\$73,730.00	-\$6,417.65
TANDEM SWITCHING	0	\$0.000000	\$0.00	\$0.000000	\$0.00	\$0.00
800 DATA BASE QUERY	8,933,922	\$0.004900	\$43,776.22	\$0.005100	\$45,563.00	\$1,786.78
TOTAL REVENUE			\$274,328.38		\$260,933.33	-\$13,395.00

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

HOME TELEPHONE COMPANY, INC.  
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	228.00	\$24.68	\$5,627.04	\$26.22	\$5,978.16	\$351.12
SPL VOICE CHAN TERM 2W NONRECURRING CHG	3.00	\$135.41	\$406.23	\$143.84	\$431.52	\$25.29
SPECIAL VOICE CHANNEL TERM.-FOUR WIRE	120.00	\$39.51	\$4,741.20	\$41.97	\$5,036.40	\$295.20
SPL VOICE CHAN TERM 4W NONRECURRING CHG	0.00	\$135.41	\$0.00	\$135.41	\$0.00	\$0.00
SPECIAL VOICE CHANNEL MILEAGE FACILITY	2,185.20	\$1.76	\$3,845.95	\$1.87	\$4,086.32	\$240.37
SPECIAL VOICE CHANNEL MILEAGE TERMINATION	180.00	\$17.67	\$3,180.60	\$18.77	\$3,378.60	\$198.00
SPECIAL VOICE BRIDGING - TWO-WIRE	0.00	\$13.28	\$0.00	\$11.23	\$0.00	\$0.00
SPECIAL VOICE BRIDGING - FOUR-WIRE	12.00	\$10.57	\$126.84	\$11.23	\$134.76	\$7.92
SPL DIGITAL DATA CHAN TERM 9.6 KBPS MO.	48.00	\$47.52	\$2,280.96	\$50.48	\$2,423.04	\$142.08
SPL DIGITAL DATA CHAN TERM 56 KBPS MO.	396.00	\$47.52	\$18,817.92	\$50.48	\$19,990.08	\$1,172.16
SPL DIG DATA 9.6 KBPS NONRECURRING CHARGE	0.00	\$174.99	\$0.00	\$174.99	\$0.00	\$0.00
SPL DIG DATA 56.0 KBPS NONRECURRING CHARGE	0.00	\$174.99	\$0.00	\$174.99	\$0.00	\$0.00
SPL DIG DATA CHAN MILE FACILITY 9.6 KBPS MO.	396.48	\$1.76	\$697.80	\$1.87	\$741.42	\$43.61
SPL DIG DATA CHAN MILE FACILITY 56.0 KBPS MO.	3,922.44	\$3.52	\$13,806.99	\$3.74	\$14,669.93	\$862.94
SPL DIG DATA CHAN MILEAGE TERM 9.6 KBPS MO.	48.00	\$17.67	\$848.16	\$18.77	\$900.96	\$52.80
SPL DIG DATA CHAN MILEAGE TERM 56.0 KBPS MO.	396.00	\$35.34	\$13,994.64	\$37.54	\$14,865.84	\$871.20
SPL HIGH CAP CHAN TERM 1.544 MBPS MO.	1,587.00	\$131.50	\$208,690.50	\$139.68	\$221,672.16	\$12,981.66
SPL HIGH CAP 1.544 MBPS NONRECURRING CHARGE	24.00	\$183.70	\$4,408.80	\$195.13	\$4,683.12	\$274.32
SPL HIGH CAP CHAN MILE FACILITY 1.544 MBPS MO.	13,726.72	\$14.16	\$194,370.36	\$15.04	\$206,449.87	\$12,079.51
SPL HIGH CAP CHAN MILE TERM 1.544 MBPS MO.	1,490.40	\$73.57	\$109,648.73	\$78.15	\$116,474.76	\$6,826.03
SPL HIGH CAP CHAN TERM 44.736 MBPS MO.	13.80	\$1,234.86	\$17,041.07	\$1,311.71	\$18,101.60	\$1,060.53
SPL HIGH CAP 44.736 MBPS NONRECURRING CHARGE	1.00	\$386.54	\$386.54	\$410.60	\$410.60	\$24.06
SPL HIGH CAP CHAN MILE FACILITY 44.736 MBPS MO.	140.07	\$103.26	\$14,463.63	\$109.69	\$15,364.28	\$900.65
SPL HIGH CAP CHAN MILE TERM 44.736 MBPS MO.	13.80	\$420.81	\$5,807.18	\$447.00	\$6,168.60	\$361.42
TOTAL REVENUE			\$623,191.13		\$661,962.01	\$38,770.88

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