

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

Rock Hill Telephone Company
Study No.:240542 0607

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	26,568,294	6,017,695	0	5,043,117	13,714,483	1,461,624	52,805,213	165,431,639
2. Plant Under Construction	Part 69, Form 1, Ln 20	710,674	160,967	0	134,898	366,848	39,097	1,412,484	4,425,121
3. Net Investment	Part 69, Form 2, Ln 43	9,105,942	1,471,579	0	1,378,178	4,165,142	415,659	16,536,500	52,906,812
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)	1,024,418	165,553	0	155,045	468,578	46,762	1,860,356	
6. AFUDC	Part 69, Form 10, Ln 192	0	0	0	0	0	0	0	0
7. Net Return	(Lines 5 - 6)	1,024,418	165,553	0	155,045	468,578	46,762	1,860,356	
8. Fixed Charges	Part 69, Form 10, Ln 199	44,741	10,134	0	8,493	23,095	2,461	88,924	285,208
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	(5,539)	(1,255)	0	(1,052)	(2,859)	(305)	(11,010)	(34,493)
11. Subject to FIT	(Lines 5-8-9-10)	985,216	156,674	0	147,604	448,342	44,606	1,782,442	
12. Federal Income Tax @ 53.84615%		530,501	84,363	0	79,479	241,415	24,019	959,776	
13. Other SIT Adjustments	Part 69, Form 10, Ln 198	0	0	0	0	0	0	0	0
14. Subject to SIT	(Lines 11+12-13)	1,515,717	241,037	0	227,083	689,757	68,625	2,742,218	
15. State Income Tax @ 5.26316%		79,775	12,686	0	11,952	36,303	3,612	144,327	
16. Return + FIT + SIT	(Lines 5-9+12+15-6)	1,634,694	262,602	0	246,476	746,296	74,393	2,964,459	
17. Expenses and Taxes	Part 69, Form 10, Ln 208	5,665,369	869,994	49,958	974,909	2,154,869	198,690	9,913,789	32,549,794
18. Subtotal	(Lines 16+17)	7,300,063	1,132,596	49,958	1,221,385	2,901,165	273,083	12,878,248	
19. Gross Receipts Tax @ 0.30000%		21,900	3,398	150	3,664	8,703	819	38,635	
20. Subtotal	(Line 18+19)	7,321,963	1,135,994	50,108	1,225,049	2,909,868	273,902	12,916,884	
21. Psc Fee @ 0.00000%		0	0	0	0	0	0	0	
22. Total Revenue Requirement	(Lines16+17+19+21)	7,321,963	1,135,994	50,108	1,225,049	2,909,868	273,902	12,916,884	

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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	Information	Traffic Sensitive Transport	Special Access	WBI	Total Access	Total Company
22. Total Revenue Requirement	(Lines16+17+19+21)	7,321,963	1,135,994	50,108	1,225,049	2,909,868	273,902	12,916,884	
23. Revenue attributable to Local Switching Support per NECA Forms			0						
24. Total Revenue Requirement Subject to MAG Adjustments (Line 22 + Line 23)		7,321,963	1,135,994	50,108	1,225,049	2,909,868	273,902	12,916,884	
25. Adjustment for Line Port Re-allocation (Based on FCC Proxy)(Line 24 * Factor)	Factor: >>> 20.4821%	232,675	(232,675)					0	
26. USAC Charges included in line 22		(973,006)						(973,006)	
27. TIC Revenues for 12 Months Ending 6/30/01					(18,495)			(18,495)	
28. Subtotal for Re-Allocation of TIC Revenue (Line24 + 25 + 26 + 27)		6,581,632	903,319	50,108	1,206,554	2,909,868	273,902	11,925,383	
29. TIC Revenue Re-Allocation (Total Allocated on Line 28)		10,207	1,401	78	1,871	4,513	425	18,495	
30. Total Revised Revenue Requirement With MAG Adjustments (Line 22 + 25 + 27 +29)		7,564,846	904,720	50,186	1,208,425	2,914,381	274,327	12,916,884	

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Rock Hill Telephone Company
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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	869,543	437,500	0	99,093	0	83,045	225,836		0	24,069
2		General Support	L10	12,012,661	6,044,022	0	1,368,966	0	1,147,259	3,119,908		1	332,505
2a		General Purpose Computer	L180a	0	0	0	0	0	0	0	0	0	0
3	2110	Land & General Support	L1-2	12,882,204	6,481,522	0	1,468,059	0	1,230,304	3,345,744	0	1	356,574
4	2210	COE - Switching	L48	5,485,664			4,547,856		937,808			0	0
5	2220	COE - Operator Systems	L53	2			0	0	0			2	0
6	2230	COE - Transmission	L63	15,794,431	4,606,556		0	0	2,783,998	7,357,097		0	1,046,780
7		Total COE	L4-6	21,280,097	4,606,556		4,547,856	0	3,721,806	7,357,097		2	1,046,780
8	2310	Information Orig/Term	L69	0	0	0							
9	2410	Cable & Wire Facilities	L76	18,627,296	15,472,358		0	0	89,515	3,007,585		0	57,838
10		Total COE, IOT & C&WF	L7-9	39,907,393	20,078,914	0	4,547,856	0	3,811,321	10,364,682		2	1,104,618
11		COE, IOT & C&WF (excl CL,B&C,IX)	L10 Less CL,B&C,IX	19,828,477			4,547,856	0	3,811,321	10,364,682			1,104,618
12		Total GSF, COE, IOT, C&WF	L3,10	52,789,597	26,560,436	0	6,015,915	0	5,041,625	13,710,426	0	3	1,461,192
13		GSF, COE, IOT, C&WF (CL, LS, TR only)	L12 Less Inf, Spl, B&C, IX	37,617,976	26,560,436	0	6,015,915		5,041,625				
14	2680	Capital Leases	L83	0	0	0	0	0	0	0	0	0	0
15	2680	Leasehold Improvements	L12	15,619	7,858	0	1,780	0	1,492	4,057	0	0	432
16	2680	Amortizable Tangibles	L14-15	15,619	7,858	0	1,780	0	1,492	4,057	0	0	432
17	2690	Intangibles	L12	0	0	0	0	0	0	0	0	0	0
18	2001	Plant In Service	L3,10,16,17	52,805,216	26,568,294	0	6,017,695	0	5,043,117	13,714,483	0	3	1,461,624
19	2002	Prop Held For Future Use	L18	72,155	36,304	0	8,223	0	6,891	18,740	0	0	1,997
20	2003	Plant Under Construction	L18	1,412,484	710,674	0	160,967	0	134,898	366,848	0	0	39,097
21	2005	Plant Acquisition Adjustment	L18	0	0	0	0	0	0	0	0	0	0
22	1220	Material & Supplies	L12	196,314	98,773	0	22,372	0	18,749	50,986	0	0	5,434
23	1402	Class B RTB Stock	L12	0	0	0	0	0	0	0	0	0	0
24	1410	Other Noncurrent Assets	L12	0	0	0	0	0	0	0	0	0	0
25	1438	Deferred Maint & Retirements	L90	0	0	0	0	0	0	0	0	0	0
26	1439	Def Non-Capital Equal Access	Direct	0			0						
27	1500	Other Jurisdictional Assets	L12	0	0	0	0	0	0	0	0	0	0

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Attachment #2 - Form 2

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access			Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information	Transport				
28	CWC	Cash Working Capital	L12	486,070	244,560	0	55,393	0	46,422	126,241	0	0	13,454
29	3100	Depreciation Reserve	L97	37,825,721	18,245,742	0	4,723,553	0	3,813,639	9,953,723	0	1	1,089,063
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	15,619	7,858	0	1,780	0	1,492	4,057	0	0	432
33	3400	Res - Tangible Assets	L31-32	15,619	7,858	0	1,780	0	1,492	4,057	0	0	432
34	3500	Res - Intangible	L12	0	0	0	0	0	0	0	0	0	0
35	3600	Res - Plant Acquisiton Adj	L21	0	0	0	0	0	0	0	0	0	0
36		Total Reserves	L29,30,33-35	37,841,340	18,253,600	0	4,725,333	0	3,815,131	9,957,780	0	1	1,089,495
37	4040	Customer Deposits	L12	91,564	46,069	0	10,435	0	8,745	23,781	0	0	2,534
38	4100	Current Deferred Op Taxes	L104	0	0	0	0	0	0	0	0	0	0
39	4310	Other Long Term Liabilities	L12	502,833	252,994	0	57,303	0	48,023	130,595	0	0	13,918
40	4340	Non-Current Def Oper Taxes	L111	0	0	0	0	0	0	0	0	0	0
41	4360	Other Deferred Credits	L12	0	0	0	0	0	0	0	0	0	0
42	4370	Oth Juris Liab & Def Credits	L12	0	0	0	0	0	0	0	0	0	0
43		Net Investment	L18-28 Less L36-42	16,536,502	9,105,942	0	1,471,579	0	1,378,178	4,165,142	0	2	415,659
44		Total 2001 Less Associated Res	L18-22, 27 Less 36, 38, 40-42	16,644,829	9,160,445	0	1,483,924	0	1,388,524	4,193,277	0	2	418,657

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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	937,808			0		937,808		0	0
46	2210	Cat 3 - Local Switching	Direct	4,547,856			4,547,856					
47	2210	Cat 5 - Equal Access	Direct	0			0					
48		Total 2210	L45-47	5,485,664			4,547,856		937,808		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	2							2	
53		Total 2220	L49-52	2			0	0	0		2	0
54		Total COE Cats 1-3 (excl Svc Obs)	L45,46,49,50,52	5,485,666			4,547,856	0	937,808		2	0
<u>Central Office Transmision - Acct 2230</u>												
55	2230	Cat 4.11 - Wdbd Exch Ln xDSL Cir	Direct	1,046,780					0	0	0	1,046,780
56	2230	Cat 4.122 - Exch Trunk Toll	L71	0					0			
57	2230	Cat 4.123 - Exch Trunk Spl	L72	0						0		
58	2230	Cat 4.13 - Exch Ln Circuit	L70	4,763,702	4,606,556					157,146		
59	2230	Cat 4.21 - IX Cct - Other Co	Direct	0							0	
60	2230	Cat 4.22 - IX Cct - Wdbd	L73	6,927,737				0	6,927,737			
61	2230	Cat 4.23 - IX Cct - Other	Alloc 2	3,046,805			0	0	2,774,591	272,214	0	0
62	2230	Cat 4.3 - Host / Remote	L75	9,407					9,407			
63		Total 2230	L55-62	15,794,431	4,606,556		0	0	2,783,998	7,357,097	0	1,046,780

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Attachment #2 - Form 4

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
<u>Information Origination / Termination - Acct 2310</u>												
64	2351	Cat 1 - Pub Tel (Less Coinless)	Direct	0		0						
65	2351	Cat 1 - Pub Tel (Coinless)	Direct	0		0						
66	2362	Cat 1 - Other Terminal Equip	Per CFR Part 69.303	0		0						
67		Total Category 1	L64-66	0		0						
68		Cat 2 - Customer Premise Equip	Direct	0	0							
69		Total 2310	L67-68	0	0	0			0			
<u>Cable and Wire Facilities - Acct 2410</u>												
70	2410	Cat 1 - Exch Ln CWF	Direct	16,000,175	15,472,358				527,817			
71	2410	Cat 2.2 - Exch Trk CWF - Toll	Direct	0				0				
72	2410	Cat 2.3 - Exch Trk CWF - Spl	Direct	57,838					0		0	57,838
73	2410	Cat 2.4 - Exch Trk CWF - Wb	Direct	2,470,090				0	2,470,090			
74	2410	Cat 3 - IX C&WF	Alloc 3	89,574			0	0	79,896	9,678	0	0
75	2410	Cat 4 - Host / Remote C&WF	Direct	9,619					9,619			
76		Total 2410	L70-75	18,627,296	15,472,358		0	0	89,515	3,007,585	0	57,838

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Attachment #2 - Form 5

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
<u>Tangible Assets - Capital Leases - Acct 2680</u>												
77	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0
78	2210	COE - Switching	L4	0			0		0		0	0
79	2220	COE - Operator Systems	L5	0			0	0	0		0	0
80	2230	COE - Transmission	L6	0	0		0	0	0		0	0
81	2310	Information Orig /Term	L8	0	0	0						
82	2410	Cable & Wire Facilities	L9	0	0		0	0	0		0	0
83	Total	2681	L77-82	0	0	0	0	0	0	0	0	0
<u>Deferred Maint & Retirements Acct 1438</u>												
84	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0
85	2210	COE - Switching	L4	0			0		0		0	0
86	2220	COE - Operator Systems	L5	0			0	0	0		0	0
87	2230	COE - Transmission	L6	0	0		0	0	0		0	0
88	2310	Information Orig /Term	L8	0	0	0						
89	2410	Cable & Wire Facilities	L9	0	0		0	0	0		0	0
90	Total	1438	L84-89	0	0	0	0	0	0	0	0	0
<u>Accumulated Depreciation - Acct 3100</u>												
91	2110	General Support Facilities	L2+L2a	5,618,144	2,826,700	0	640,245	0	536,556	1,459,135	0	155,508
92	2210	COE - Switching	L4	4,925,322			4,083,308		842,014		0	0
93	2220	COE - Operator Systems	L5	1			0	0	0		1	0
94	2230	COE - Transmission	L6	13,437,393	3,919,109		0	0	2,368,536	6,259,181	0	890,567
95	2310	Information Orig /Term	L8	0	0	0						
96	2410	Cable & Wire Facilities	L9	13,844,861	11,499,933		0	0	66,533	2,235,407	0	42,988
97	Total	3100	L91-96	37,825,721	18,245,742	0	4,723,553	0	3,813,639	9,953,723	0	1,089,063

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Attachment #2 - Form 6

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
<u>Net Current Deferred Operating Income Taxes - Acct 4100</u>												
98	2110	General Support Facilities	L2+L2a	0	0	0	0	0	0	0	0	0
99	2210	COE - Switching	L4	0			0	0			0	0
100	2220	COE - Operator Systems	L5	0			0	0			0	0
101	2230	COE - Transmission	L6	0	0		0	0	0		0	0
102	2310	Information Orig /Term	L8	0	0	0						
103	2410	Cable & Wire Facilities	L9	0	0		0	0	0		0	0
104		Total 4100	L98-103	0	0	0	0	0	0	0	0	0
<u>Net Noncurrent Deferred Operating Income Taxes - Acct 4340</u>												
105	2110	General Support Facilities	L2+L2a	0	0	0	0	0	0	0	0	0
106	2210	COE - Switching	L4	0			0	0			0	0
107	2220	COE - Operator Systems	L5	0			0	0			0	0
108	2230	COE - Transmission	L6	0	0		0	0	0		0	0
109	2310	Information Orig /Term	L8	0	0	0						
110	2410	Cable & Wire Facilities	L9	0	0		0	0	0		0	0
111		Total 4340	L105-110	0	0	0	0	0	0	0	0	0
<u>Plant Specific Expenses</u>												
112	6110	Network Support	L12	176,546	88,827	0	20,119	0	16,861	45,852	0	4,887
113	6120	General Support	L3	467,966	235,451	0	53,330	0	44,693	121,539	0	12,953
114	6210	COE - Switching - Equal Access	Direct	0			0					
115	6210	COE - Switching - All Other	Alloc 6	397,020			178,228		218,792		0	0
116	6220	COE - Operator Systems	L5	12,281			0	0	0		12,281	0
117	6230	COE - Transmission	L6	329,694	96,157		0	0	58,113	153,573	0	21,851
118		Total COE	L114-117	738,995	96,157		178,228	0	276,905	153,573	12,281	21,851
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	382,347	317,589		0	0	1,837	61,734	0	1,187
123		Total Plant Specific	L112,113,118,121-122	1,765,854	738,024	0	251,677	0	340,296	382,698	0	40,878

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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	47,256	23,777	0	5,385	0	4,513	12,273	0	1,308
125	6530	Network Operations	L10	1,392,851	700,796	0	158,730	0	133,023	361,749	0	38,553
126	6540	Access	Direct	0							0	
126a	6540	Universal Service Assignment	Direct	973,006	973,006							
	6561	<u>Depreciation</u>										
127		Dep - Support Assets	L3	623,149	313,530	0	71,014	0	59,513	161,843	0	17,249
128		Dep - COE Switching	L4	39,008			32,339		6,669		0	0
129		Dep - COE Operator	L5	0			0	0	0		0	0
130		Dep - COE Transmission	L6	507,709	148,077		0	0	89,491	236,492	0	33,649
131		Dep - IOT	L8	0	0	0			0			
132		Dep - Cable & Wire Facilities	L9	1,189,200	987,783		0	0	5,715	192,010	0	3,692
133		Total 6561	L127-132	2,359,066	1,449,390	0	103,353	0	161,388	590,345	0	54,590
134	6562	Dep - Prop Held for Future Use	L19	0	0	0	0	0	0	0	0	0
135	6563	Amort - Tangible Assets	L16	0	0	0	0	0	0	0	0	0
136	6564	Amort - Intangible Assets	L17	0	0	0	0	0	0	0	0	0
137	6565	Amort - Acquisition Adjust	L21	0	0	0	0	0	0	0	0	0
138		Total Plant Non-Specific	L124-137 Less L133	4,772,179	3,146,969	0	267,468	0	298,924	964,367	0	94,451
<u>Customer Operations Expenses</u>												
139	6610	<u>Marketing</u>	L12	434,541	218,635	0	49,520	0	41,500	112,858	0	12,028
140	6621	<u>Operator</u>	Alloc 4	1			1	0			0	0
141		Outside Operator Services	Alloc 5	0			0	0			0	0
	6622	<u>Directory</u>										
142		Published Directory Expense	Direct	37,070				37,070				

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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	267,033	188,541	0	42,704	35,788				
144		Message Tel	Direct	25,470						25,470		
145		Private Line	Direct	6,703						6,703		
146		Total	L143-145	299,206	188,541	0	42,704	35,788		32,173		
End User Payment and Collection												
147		Message Tel	Direct	127,952						127,952		
148		Private Line	Direct	0						0		
149		EUCL	Direct	53,094	53,094							
150		Total	L147-149	181,046	53,094					127,952		
End User Billing Inquiry												
151		Message Tel	Direct	10,553						10,553		
152		Private Line	Direct	572						572		
153		EUCL	Direct	1,271	1,271							
154		Total	L151-153	12,396	1,271					11,125		
IXC Service Order Processing												
155		Message Tel	L13	19,126	13,504	0	3,059	2,563				
156		Private Line	Direct	155,399					155,399			
157		Billing & Collection	Direct	0						0		
158		Total	L155-157	174,525	13,504	0	3,059	2,563	155,399	0		
IXC Payment and Collection												
159		Message Tel	L13	6,275	4,430	0	1,004	841				
160		Private Line	Direct	2,092					2,092			
161		Billing & Collection	Direct	964						964		
162		Total	L159-161	9,331	4,430	0	1,004	841	2,092	964		
IXC Billing Inquiry												
163		Message Tel	L13	484	342	0	77	65				
164		Private Line	Direct	969					969			
165		Billing & Collection	Direct	0						0		
166		Total	L163-165	1,453	342	0	77	65	969	0		
167		Future Use										
168		Total Category 1	L146,150,154,158,162,166	677,957	261,182	0	46,844	39,257	158,460	172,214		

Plant Date: Average 6/30/2007
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Rock Hill Telephone Company
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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	340,654						340,654		
170		OB&C - Expense	Direct	144,505						144,505		
171		Future Use										
172		Future Use										
172		Carrier Access Billing	L11	50,879			11,670	0	9,780	26,595		2,834
174		Subscriber Line Charge	Direct	25,501	25,501							
175		Total Category 2	L169-174	561,539	25,501		11,670	0	9,780	26,595	485,159	2,834
176		Subtotal Customer Services	L140-142,168,175	1,276,567	286,683	0	58,515	37,070	49,037	185,055	657,373	0 2,834
<u>Category 3 - Other Commercial</u>												
177		Total Category 3	L176	24,793	5,569	0	1,136	720	952	3,594	12,767	0 55
178		Total Customer Services	L176-177	1,301,360	292,252	0	59,651	37,790	49,989	188,649	670,140	0 2,889
179		Total Customer Operations	L139,178	1,735,901	510,887	0	109,171	37,790	91,489	301,507	670,140	0 14,917
180		Total Big Three Expenses	L123-126,179 (less L114)	5,914,868	2,946,490	0	524,963	37,790	569,321	1,058,227	670,140	12,281 95,656
180a		Total Big Three Expenses - Modified	L180 Less 112, 113, 139, 143, 158, 162, 166, 177	4,358,680	2,191,191	0	354,014	37,070	426,058	615,924	656,409	12,281 65,733
<u>Corporate Operations Expenses</u>												
181	6710	Executive & Planning	L180	410,613	204,547	0	36,443	2,623	39,523	73,463	46,521	853 6,640
182	6720	General & Administrative	L180	1,494,047	744,260	0	132,601	9,545	143,806	267,299	169,272	3,102 24,162
183		Total Corporate Operations	L181-182	1,904,660	948,807	0	169,044	12,168	183,329	340,762	215,793	3,955 30,802
184		Total Operating Expenses	L123,138,179,183	10,178,594	5,344,687	0	797,360	49,958	914,038	1,989,334	885,933	16,236 181,048
<u>Operating Taxes</u>												
185		Future Use										
186	7240	Ad Valorem Taxes	L12	631,088	317,524	0	71,919	0	60,272	163,905	0	0 17,468
187	7370	Special Charges	L12	3,133	1,576	0	357	0	299	814	0	0 87
188		Total Operating Exp & Taxes	L184-186	10,812,815	5,663,787	0	869,636	49,958	974,609	2,154,053	885,933	16,236 198,603

Plant Date: Average 6/30/2007
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Rock Hill Telephone Company
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PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
Tax Adjustments												
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	(11,010)	(5,539)	0	(1,255)	0	(1,052)	(2,859)	0	(305)
194		FIT Adjustments - Deductions	L12	0	0	0	0	0	0	0	0	0
195		Total FIT Adjustments	L193-194	(11,010)	(5,539)	0	(1,255)	0	(1,052)	(2,859)	0	(305)
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	88,924	44,741	0	10,134	0	8,493	23,095	0	2,461
200	7540	Interest On Customer Dep	L12	3,143	1,582	0	358	0	300	816	0	87
Rent Revenues Account 5240												
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	10,815,958	5,665,369	0	869,994	49,958	974,909	2,154,869	885,933	16,236
												198,690

Plant Date: Average 6/30/2007
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Rock Hill Telephone Company
Study No.:240542 0607

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	2,724,159	619,638	249,905	0	0	203,682	1,943	80,961	10,083	17,839	1,540,108
2		General Support	L10	37,634,053	8,560,248	3,452,413	0	0	2,813,850	26,842	1,118,465	139,298	246,449	21,276,488
2a		General Purpose Computer	L10	0	0	0	0	0	0	0	0	0	0	0
3	2110	Land & General Support	L1-2	40,358,212	9,179,886	3,702,318	0	0	3,017,532	28,785	1,199,426	149,381	264,288	22,816,596
4	2210	COE - Switching	L45	25,783,436	5,485,664		0		1,300,499		290,968		230,322	18,475,983
5	2220	COE - Operator Systems	L50	2,344,603	2		0		0		2,344,601		0	0
6	2230	COE - Transmission	L60	31,437,193	7,390,554	8,403,877	0	0	2,289,182	51,738	357,470	286,746	569,534	12,088,092
7		Total COE	L4-6	59,565,232	12,876,220	8,403,877	0	0	3,589,681	51,738	2,993,039	286,746	799,856	30,564,075
8	2310	Information Orig /Term	L66	0	0		0		0		0		0	0
9	2410	Cable & Wire Facilities	L74	65,459,262	15,561,873	3,065,423	0	0	5,758,240	37,433	722,627	176,018	18,875	40,118,773
10		Total COE, IOT & C&WF	L7-9	125,024,494	28,438,093	11,469,300	0	0	9,347,921	89,171	3,715,666	462,764	818,731	70,682,848
11	2680	Capital Leases	L81	0	0	0	0	0	0	0	0	0	0	0
12	2680	Leasehold Improvements	L88	48,933	11,130	4,489	0	0	3,659	35	1,454	181	320	27,665
13	2680	Amortizable Tangibles	L11-12	48,933	11,130	4,489	0	0	3,659	35	1,454	181	320	27,665
14	2690	Intangibles	L40	0	0	0	0	0	0	0	0	0	0	0
15	2001	Plant In Service	L3, 10, 13, 14	165,431,639	37,629,109	15,176,107	0	0	12,369,112	117,991	4,916,546	612,326	1,083,339	93,527,109
16	2002	Prop Held For Future Use	L15	226,051	51,418	20,737	0	0	16,902	161	6,718	837	1,480	127,798
17	2003	Plant Under Construction	L15	4,425,121	1,006,539	405,945	0	0	330,861	3,156	131,512	16,379	28,978	2,501,751
18	2005	Plant Acquisition Adjustment	L15	0	0	0	0	0	0	0	0	0	0	0
19	1220	Material & Supplies	L9	689,879	164,007	32,307	0	0	60,686	395	7,616	1,855	199	422,814
20	1402	Class B RTB Stock	L15	0	0	0	0	0	0	0	0	0	0	0
21	1410	Other Noncurrent Assets	L175	0	0	0	0	0	0	0	0	0	0	0
22	1438	Deferred Maint & Retirements	L95	0	0	0	0	0	0	0	0	0	0	0
23	1439	Def Non-Capital Equal Access	Alloc 13	0	0		0		0		0			0
24	1500	Other Jurisdictional Assets	Alloc 19	0	0	0	0	0	0	0	0	0	0	0
25	CWC	Cash Working Capital	L189	1,441,041	388,344	97,726	0	0	121,047	934	100,152	5,766	15,957	711,115

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Rock Hill Telephone Company
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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	117,338,345	26,782,934	11,042,787	0	0	8,711,065	84,393	2,814,490	439,929	820,625	66,642,122
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	48,933	11,130	4,489	0	0	3,659	35	1,454	181	320	27,665
30	3500	Res - Intangible	L14	0	0	0	0	0	0	0	0	0	0	0
31	3600	Res - Plant Acquisiton Adj	L15	0	0	0	0	0	0	0	0	0	0	0
32		Total Reserves	L 26-31	117,387,278	26,794,064	11,047,276	0	0	8,714,724	84,428	2,815,944	440,110	820,945	66,669,787
33	4040	Customer Deposits	L15	286,857	65,249	26,315	0	0	21,448	205	8,525	1,062	1,879	162,174
34	4100	Current Deferred Op Taxes	L109	0	0	0	0	0	0	0	0	0	0	0
35	4310	Other Long Term Liabilities	L175	1,632,784	393,892	108,941	0	0	140,765	1,097	133,309	7,004	20,629	827,147
36	4340	Non-Current Def Oper Taxes	L116	0	0	0	0	0	0	0	0	0	0	0
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	52,906,812	11,986,212	4,550,290	0	0	4,021,671	36,907	2,204,766	188,987	286,500	29,631,479
40		Total 2001 Less 2690	L 3, 10, 13	165,431,639	37,629,109	15,176,107	0	0	12,369,112	117,991	4,916,546	612,326	1,083,339	93,527,109
41		Total 2001 Less Associated Res	L15-19,24 Less L32,34 36-38	53,385,412	12,057,009	4,587,820	0	0	4,062,837	37,275	2,246,448	191,287	293,051	29,909,685

Plant Date: Average 6/30/2007
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Rock Hill Telephone Company
Study No.:240542 0607

Attachment #3 - Form 3

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Central Office Switching - Acct 2210</u>														
42	2210	Cat 2 - Tandem Switching	Alloc 2	1,540,873	937,808		0		268,929		103,815		230,322	(1)
43	2210	Cat 3 - Local Switching	Alloc 3	24,242,563	4,547,856		0		1,031,570		187,153		0	18,475,984
44	2210	Cat 5 - Equal Access	Alloc 13	0	0		0		0		0			0
45		Total 2210	L42-44	25,783,436	5,485,664		0		1,300,499		290,968		230,322	18,475,983
<u>Central Office Operator Systems - Acct 2220</u>														
2220		Cat 1 - Operator Systems												
46		Intercept Boards	Alloc 24	0	0		0		0		0		0	0
47		Information Boards	Alloc 47	0	0		0		0		0		0	0
48		Service Observing Boards	Alloc 67	0	0		0		0		0		0	0
49		Other Boards	Alloc 1	2,344,603	2		0		0		2,344,601		0	0
50		Total 2220	L46-49	2,344,603	2		0		0		2,344,601		0	0
<u>Central Office Transmission - Acct 2230</u>														
51	2230	Cat 4.11 - Wdbd Exch Ln xDSL	Alloc 4	1,046,780		1,046,780		0		0		0	0	0
52	2230	Cat 4.121 - Exch Trunk EAS	Alloc 5	89,238									89,238	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	18,660,544	4,606,556	157,146	0	0	1,708,442	10,476	213,320	42,255	0	11,922,349
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	7,141,997	0	6,927,737	0	0	0	0	0	71,420	0	142,840
58	2230	Cat 4.23 - IX Cct - Other	Alloc 11	4,464,883	2,774,591	272,214	0	0	579,652	41,262	143,797	173,071	480,296	(0)
59	2230	Cat 4.3 - Host Remote	Alloc 12	33,751	9,407		0		1,088		353		0	22,903
60		Total 2230	L51-59	31,437,193	7,390,554	8,403,877	0	0	2,289,182	51,738	357,470	286,746	569,534	12,088,092

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Attachment #3 - Form 4

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Information Origination / Termination - Acct 2310</u>														
61	2351	Cat 1 - Pub Tel (Less Coinless)	Alloc 14	0	0		0		0		0		0	0
62	2351	Cat 1 - Pub Tel (Coinless)	Alloc 15	0	0		0		0		0		0	0
63	2362	Cat 1 - Other Terminal Equip	Alloc 14	0	0		0		0		0		0	0
64		Total Category 1	L61-63	0	0		0		0		0		0	0
65		Cat 2 - Customer Premise	Alloc 16	0					0		0		0	0
66		Total 2310	L64-65	0	0		0		0		0		0	0
<u>Cable and Wire Facilities - Acct 2410</u>														
67	2410	Cat 1 - Exch Ln CWF	Alloc 17	62,676,466	15,472,358	527,817	0	0	5,738,264	35,188	716,494	141,924	0	40,044,421
68	2410	Cat 2.1 - Exch Trk CWF - EAS	Alloc 5	3,021									3,021	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	57,838		57,838		0		0		0		0
71	2410	Cat 2.4 - Exch Trk CWF - Wb	Alloc 10	2,546,485	0	2,470,090	0	0	0	0	0	25,465	0	50,930
72	2410	Cat 3 - IX C&WF	Alloc 18	140,938	79,896	9,678	0	0	18,864	2,245	5,772	8,629	15,854	(0)
73	2410	Cat 4 - Host / Remote C&WF	Alloc 12	34,514	9,619		0		1,112		361		0	23,422
74		Total 2410	L67-73	65,459,262	15,561,873	3,065,423	0	0	5,758,240	37,433	722,627	176,018	18,875	40,118,773

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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	48,933	11,130	4,489	0	0	3,659	35	1,454	181	320	27,665
83	2210	COE - Switching	L4	0	0		0		0		0		0	0
84	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
85	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
86	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
87	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
88	Total	2682	L82-87	48,933	11,130	4,489	0	0	3,659	35	1,454	181	320	27,665
<u>Deferred Maint & Retirements Acct 1438</u>														
89	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
90	2210	COE - Switching	L4	0	0		0		0		0		0	0
91	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
92	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
93	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
94	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
95	Total	1438	L89-94	0	0	0	0	0	0	0	0	0	0	0

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Rock Hill Telephone Company
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PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Accumulated Depreciation - Acct 3100</u>														
96	2110	General Support Facilities	L3	17,600,888	4,003,501	1,614,643	0	0	1,315,996	12,554	523,090	65,148	115,260	9,950,696
97	2210	COE - Switching	L4	23,149,743	4,925,322		0		1,167,657		261,247		206,795	16,588,722
98	2220	COE - Operator Systems	L5	1,188,933	1		0		0		1,188,932		0	0
99	2230	COE - Transmission	L6	26,745,752	6,287,645	7,149,748	0	0	1,947,562	44,017	304,124	243,954	484,541	10,284,161
100	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
101	2410	Cable & Wire Facilities	L9	48,653,029	11,566,465	2,278,396	0	0	4,279,850	27,822	537,097	130,827	14,029	29,818,543
102	Total 3100		L96-101	117,338,345	26,782,934	11,042,787	0	0	8,711,065	84,393	2,814,490	439,929	820,625	66,642,122
<u>Net Current Deferred Operating Income Taxes - Acct 4100</u>														
103	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
104	2210	COE - Switching	L4	0	0		0		0		0		0	0
105	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
106	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
107	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
108	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
109	Total 4100		L103-108	0	0	0	0	0	0	0	0	0	0	0
<u>Net Noncurrent Deferred Operating Income Taxes - Acct 4340</u>														
110	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
111	2210	COE - Switching	L4	0	0		0		0		0		0	0
112	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
113	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
114	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
115	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
116	Total 4340		L110-115	0	0	0	0	0	0	0	0	0	0	0

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

Rock Hill Telephone Company
Study No.:240542 0607

Attachment #3 - Form 7

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Plant Specific Expenses</u>														
117	6110	Network Support	L3	553,096	125,807	50,739	0	0	41,354	394	16,438	2,047	3,622	312,695
118	6120	General Support	L3	1,466,075	333,474	134,492	0	0	109,617	1,046	43,571	5,426	9,601	828,848
119	6210	COE - Switching - Eq. Access	Alloc 13	0	0		0		0		0			0
120	6210	COE - Switching - All Other	L7	1,111,300	240,230	156,790	0	0	66,972	965	55,841	5,350	14,923	570,229
121	6220	COE - Operator Systems	L7	34,378	7,431	4,850	0	0	2,072	30	1,727	165	462	17,641
122	6230	COE - Transmission	L7	922,848	199,492	130,202	0	0	55,615	802	46,371	4,443	12,392	473,531
123		Total COE	L119-122	2,068,526	447,153	291,842	0	0	124,659	1,797	103,939	9,958	27,777	1,061,401
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	1,343,628	319,426	62,921	0	0	118,195	768	14,833	3,613	387	823,485
128		Total Plant Specific	L117,118,123,126-127	5,431,325	1,225,860	539,994	0	0	393,825	4,005	178,781	21,044	41,387	3,026,429

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Plant Non-Specific Expenses</u>														
129	6510	Other Prop Plant & Equip	L15	148,047	33,675	13,581	0	0	11,069	106	4,400	548	969	83,699
130	6530	Network Operations	L10	4,363,615	992,549	400,302	0	0	326,262	3,112	129,684	16,151	28,575	2,466,980
131	6540	Access	Alloc 20	0	0	0	0	0	0	0	0	0	0	0
131a	6540	Universal Service Assignment	Alloc 35	1,061,311	973,006		0		88,305		0			
	6561	<u>Depreciation</u>												
132		Dep - Support Assets	L3	1,952,241	444,057	179,092	0	0	145,967	1,392	58,020	7,226	12,784	1,103,703
133		Dep - COE Switching	L4	183,344	39,008		0		9,248		2,069		1,638	131,381
134		Dep - COE Operator	L5	151,928	0		0		0		151,928		0	0
135		Dep - COE Transmission	L6	1,010,542	237,568	270,141	0	0	73,585	1,663	11,491	9,217	18,308	388,569
136		Dep - IOT	L8	0	0		0		0		0		0	0
137		Dep - Cable & Wire Facilities	L9	4,179,037	993,498	195,702	0	0	367,616	2,390	46,134	11,237	1,205	2,561,255
138		Total 6561	L132-137	7,477,092	1,714,131	644,935	0	0	596,416	5,445	269,642	27,680	33,935	4,184,908
139	6562	Dep - Prop Held for Fut Use	L15	0	0	0	0	0	0	0	0	0	0	0
140	6563	Amort - Tangible Assets	L13	0	0	0	0	0	0	0	0	0	0	0
141	6564	Amort - Intangible Assets	L14	0	0	0	0	0	0	0	0	0	0	0
142	6565	Amort - Acquisition Adjust	L15	0	0	0	0	0	0	0	0	0	0	0
143		Total Plant Non-Specific	L129-142 Less 138	13,050,065	3,713,361	1,058,818	0	0	1,022,052	8,663	403,726	44,379	63,479	6,735,587
<u>Customer Operations Expenses</u>														
144	6610	Marketing	Alloc 43	1,413,932	434,541	0	0	0	86,444	0	17,573	0	117,625	757,749
145	6621	Operator	L50	669,543	1		0		0		669,542		0	0
146		Outside Operator Services	Alloc 42	0	0		0		0		0		0	0
	6622	<u>Directory</u>												
147		Classified	Alloc 22	301,756										301,756
148		TWX	Alloc 23	0	0	0	0	0	0	0	0	0	0	0
149		Alpha	Alloc 24	198,148	37,070		0		8,420		1,498		0	151,160
150		Foreign	Alloc 25	0	0		0		0		0		0	0
151		Total 6622	L147-150	499,904	37,070	0	0	0	8,420	0	1,498	0	0	452,916

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

Rock Hill Telephone Company
Study No.:240542 0607

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PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
6623 Commercial Operations														
<u>Cat 1 - Local Business Office</u>														
		End User service order processing												
152		Presubscription	Alloc 26	267,033	267,033									0
153		Directory Advertising	Alloc 27	7,507										7,507
154		All other	Alloc 28	971,079	25,470	6,703	0	0	30,832	805	44,505	8,311		854,453
155		End User payment & collection	Alloc 21	647,782	181,046	0	0	0	73,723	0	7,352	19,447		366,214
156		End User billing inquiry	Alloc 30	59,632	11,824	572	0	0	8,646	254	6,039	1,716		30,581
157		IXC service order processing	Alloc 32	181,697	19,126	155,399	0	0	4,782	2,390	0	0		0
158		IXC payment and collection	Alloc 33	12,271	7,239	2,092	0	0	2,798	142	0	0		0
159		IXC billing inquiry	Alloc 34	5,813	484	969	0	0	4,360	0	0	0		0
160		Future Use												
161		Total Category 1	L152-160	2,152,814	512,222	165,735	0	0	125,141	3,591	57,896	29,474	0	1,258,755
<u>Cat 2 - Revenue Accounting</u>														
162		Message Processing	Alloc 36	652,239	340,654		0		290,225		21,360		0	0
163		OB&C - Expense	Alloc 38	484,518	144,505		0		85,003		85,003		0	170,007
164		Future Use												
165		Future Use												
166		Future Use												
167		Carrier Access Billing	Alloc 44	101,759	50,879		0		25,440		25,440			0
168		Subscriber Line Charge	Alloc 29	25,501	25,501		0		0		0			0
169		Total Category 2	L162-168	1,264,017	561,539	0	0	0	400,668	0	131,803	0	0	170,007
170		Subtotal Categories 1 & 2	L161,169	3,416,831	1,073,761	165,735	0	0	525,809	3,591	189,699	29,474	0	1,428,762

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

Rock Hill Telephone Company
Study No.:240542 0607

Attachment #3 - Form 10

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Category 3 - Other Commercial</u>														
171		Telcom Relay Service	Alloc 45	24,793	24,793		0		0		0			0
172		Other	L170	0	0	0	0	0	0	0	0	0	0	0
173		Total Commercial Operations	L170-172	3,441,624	1,098,554	165,735	0	0	525,809	3,591	189,699	29,474	0	1,428,762
174		Total Customer Operations	L144-146,151,173	6,025,003	1,570,166	165,735	0	0	620,673	3,591	878,312	29,474	117,625	2,639,427
175		Total Big Three Expenses	L123,126-127,130,174 (less L119)	13,800,772	3,329,294	920,800	0	0	1,189,789	9,268	1,126,768	59,196	174,364	6,991,293
<u>Corporate Operations Expenses</u>														
176	6710	Executive & Planning	L175	1,333,329	321,652	88,961	0	0	114,949	895	108,860	5,719	16,846	675,447
	6720	General & Administrative												
177		Other Direct	Alloc 46	46,721	46,721	0	0	0	0	0	0	0	0	0
178		Direct to EAS	Alloc 31	0									0	0
179		Other	L175	4,699,713	1,133,757	313,569	0	0	405,171	3,156	383,709	20,159	59,378	2,380,814
180		Total 6720	L177-179	4,746,434	1,180,478	313,569	0	0	405,171	3,156	383,709	20,159	59,378	2,380,814
181		Total Corporate Operations	L176,180	6,079,763	1,502,130	402,530	0	0	520,120	4,051	492,569	25,878	76,224	3,056,261
182		Total Operating Expenses	L128,143,174,181	30,586,156	8,011,517	2,167,077	0	0	2,556,670	20,310	1,953,388	120,775	298,715	15,457,704
<u>Operating Taxes</u>														
183		Future Use												
184	7240	Ad Valorem Taxes - Allocated	L15	1,927,825	438,503	176,852	0	0	144,141	1,375	57,294	7,136	12,624	1,089,900
185	7240	Ad Valorem Taxes - Direct	Alloc 40	15,733	15,733	0	0	0	0	0	0	0	0	0
186		Total 7240	L183-185	1,943,558	454,236	176,852	0	0	144,141	1,375	57,294	7,136	12,624	1,089,900
187	7370	Special Charges	L181	10,000	2,471	662	0	0	855	7	810	43	125	5,027
188		Total Operating Exp & Taxes	L182,186,187	32,539,714	8,468,224	2,344,591	0	0	2,701,666	21,692	2,011,492	127,954	311,464	16,552,631
189		Total Operating Exp & Taxes (Less Depreciation)	L188 Less 138-142	25,062,622	6,754,093	1,699,656	0	0	2,105,250	16,247	1,741,850	100,274	277,529	12,367,723

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

Rock Hill Telephone Company
Study No.:240542 0607

Attachment #3 - Form 11

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Tax Adjustments</u>														
190	7210	Investment Tax Credits	L15	0	0	0	0	0	0	0	0	0	0	0
191		TRA-86 Amortization	L15	0	0	0	0	0	0	0	0	0	0	0
192		Total	L190-191	0	0	0	0	0	0	0	0	0	0	0
193	7340	AFUDC	L17	0	0	0	0	0	0	0	0	0	0	0
194		FIT Adjustments - Addbacks	L15	(34,493)	(7,846)	(3,164)	0	0	(2,579)	(25)	(1,025)	(128)	(226)	(19,500)
195		FIT Adjustments - Deductions	L15	0	0	0	0	0	0	0	0	0	0	0
196		Total FIT Adjustments	L194-195	(34,493)	(7,846)	(3,164)	0	0	(2,579)	(25)	(1,025)	(128)	(226)	(19,500)
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	285,208	64,414	24,510	0	0	21,705	199	12,001	1,022	1,566	159,791
201	7540	Interest On Customer Dep	L41	10,080	2,277	866	0	0	767	7	424	36	55	5,648
<u>Rent Revenues Account 5240</u>														
202	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
203	2210	COE - Switching	L4	0	0		0		0		0		0	0
204	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
205	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
206	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
207	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
208		Total 5240	L202-207	0	0	0	0	0	0	0	0	0	0	0
209		Total Operating Exp & Taxes	L188+201 Less 208	32,549,794	8,470,501	2,345,457	0	0	2,702,433	21,699	2,011,916	127,990	311,519	16,558,279

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

Rock Hill Telephone Company
Study No.:240542 0607

Attachment #3 - Form 12

LOOPS / CIRCUITS

	Total Company	Message	Interstate InterLATA P/L	Interstate IntraLATA P/L	Intrastate InterLATA P/L	Intrastate IntraLATA P/L	Local P/L	Total P/L
1 Loops	53,436	52,765	450	0	30	121	70	671
2 Circuits	7,791	6,942	475	0	72	302	0	849
3 Circuit Miles	80,104.09	68,423.10	5,500.57	0.00	1,276.20	4,904.22	0.00	11,680.99
4 Wideband Channels	100	0	97	0	0	1	2	100
5 STP Circuit Miles	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6 Percent of STP Circuit Miles to Total	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

COMMERCIAL ALLOCATORS

	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
7 Billed Messages	1,616,193	844,112		0		719,152		52,929		0	0
8 Other Units	1,000,000	1		0		0		999,999		0	0
9 Information Units	0	0		0		0		0		0	0
10 Future Use											
11 TWX Connections	0	0	0	0	0	0	0	0	0	0	0
12 TWX Minutes of Use	0	0	0	0	0	0	0	0	0	0	0
13 Foreign Directory Cost	0	0		0		0		0		0	
14 Marketing Billing	2,595,114	797,551	0	0	0	158,658	0	32,253	0	215,888	1,390,764
15 OB&C Expense	484,518	144,505		0		85,003		85,003		0	170,007

FIXED CHARGES / TAXES

	Total Company
16 Account 7210 - Amort of Inv Tax Credit	0
17 Account 7340 - AFUDC	0
18 Account 7500 - Fixed Charges	285,208
19 Account 7540 - Interest on Customer Deposits	10,080
20 FIT Adjustment - Addbacks	34,493
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	0.458514

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

Rock Hill Telephone Company
Study No.:240542 0607

Attachment #3 - Form 13

TRAFFIC FACTORS

	Interstate InterLATA	Interstate IntraLATA	State InterLATA	State IntraLATA	EAS	Local	Total
1 Tandem Switching Factor							
2 Weighted Dem	0.187598	0.000000	0.042552	0.007720	0.000000	0.762130	1.000000
3 Wideband Exch Line xDSL Circuit Factor	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
4 Exchange Trunk Toll Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
5 Subscriber Plant Factor	0.250000	0.000000	0.092718	0.011577	0.000000	0.645705	1.000000
6 Conversation Minute Factor	0.697425	0.000000	0.145702	0.036145	0.120728		1.000000
7 Conversation Minute Miles Factor	0.663664	0.000000	0.156699	0.047946	0.131691		1.000000
8 Host Remote Factor	0.278707	0.000000	0.032223	0.010463	0.000000	0.678607	1.000000
9 Subscriber Line Usage Factor	0.187081	0.000000	0.042493	0.007561	0.000000	0.762865	1.000000
10 Exchange Trunk Special Factor	1.000000	0.000000	0.000000	0.000000		0.000000	1.000000
11 Equal Access Factor	0.814905	0.000000	0.185095	0.000000	0		1.000000
12 Coinless Pay MOU Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
13 IOT Category 2 Factor			0.000000	0.000000	0.000000	0.000000	0.000000
14 Wideband Conversation Minute Miles	0.000000	0.000000	0.000000	0.000000	0.000000		0.000000
15 Carrier Access Billing Factor	0.500000	0.000000	0.250000	0.250000			1.000000
16 Service Observing BD Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

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

Rock Hill Telephone Company
Study No.:240542 05

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	25,376,723	5,692,145	0	3,461,647	12,752,935	0	47,283,450	152,990,252
2. Plant Under Construction	Part 69, Form 1, Ln 20	558,066	125,177	0	76,126	280,453	0	1,039,822	3,364,445
3. Net Investment	Part 69, Form 2, Ln 43	9,320,175	1,261,857	0	880,904	3,885,138	0	15,348,074	50,418,571
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)	1,048,520	141,959	0	99,102	437,078	0	1,726,659	
6. AFUDC	Part 69, Form 10, Ln 192	0	0	0	0	0	0	0	0
7. Net Return	(Lines 5 - 6)	1,048,520	141,959	0	99,102	437,078	0	1,726,659	
8. Fixed Charges	Part 69, Form 10, Ln 199	85,054	19,078	0	11,602	42,743	0	158,477	521,923
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	(5,722)	(1,283)	0	(780)	(2,875)	0	(10,660)	(34,493)
11. Subject to FIT	(Lines 5-8-9-10)	969,188	124,164	0	88,280	397,210	0	1,578,842	
12. Federal Income Tax @ 53.84615%		521,870	66,858	0	47,535	213,882	0	850,146	
13. Other SIT Adjustments	Part 69, Form 10, Ln 198	0	0	0	0	0	0	0	0
14. Subject to SIT	(Lines 11+12-13)	1,491,058	191,022	0	135,815	611,092	0	2,428,988	
15. State Income Tax @ 5.26316%		78,477	10,054	0	7,148	32,163	0	127,842	
16. Return + FIT + SIT	(Lines 5-9+12+15-6)	1,648,867	218,871	0	153,785	683,123	0	2,704,647	
17. Expenses and Taxes	Part 69, Form 10, Ln 208	5,594,068	847,776	48,685	756,708	2,322,123	0	9,569,360	31,952,427
18. Subtotal	(Lines 16+17)	7,242,935	1,066,647	48,685	910,493	3,005,246	0	12,274,007	
19. Gross Receipts Tax @ 0.30000%		21,729	3,200	146	2,731	9,016	0	36,822	
20. Subtotal	(Line 18+19)	7,264,664	1,069,847	48,831	913,224	3,014,262	0	12,310,828	
21. Psc Fee @ 0.00000%		0	0	0	0	0	0	0	
22. Total Revenue Requirement	(Lines16+17+19+21)	7,264,664	1,069,847	48,831	913,224	3,014,262	0	12,310,828	

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

Rock Hill Telephone Company
Study No.:240542 05

Attachment #4 - Form 2

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

Source	Common Line	Local Switching	Traffic Sensitive Information	Transport	Special Access	WBI	Total Access	Total Company
22. Total Revenue Requirement (Lines16+17+19+21)	7,264,664	1,069,847	48,831	913,224	3,014,262	0	12,310,828	
23. Revenue attributable to Local Switching Support per NECA Forms		0						
24. Total Revenue Requirement Subject to MAG Adjustments (Line 22 + Line 23)	7,264,664	1,069,847	48,831	913,224	3,014,262	0	12,310,828	
25. Adjustment for Line Port Re-allc Factor: >>> 20.4821% (Based on FCC Proxy)(Line 24 * Factor)	219,127	(219,127)					0	
26. USAC Charges included in line 22	(831,049)						(831,049)	
27. TIC Revenues for 12 Months Ending 6/30/01				(18,495)			(18,495)	
28. Subtotal for Re-Allocation of TIC Revenue (Line24 + 25 + 26 + 27)	6,652,742	850,720	48,831	894,729	3,014,262	0	11,461,284	
29. TIC Revenue Re-Allocation (Total Allocated on Line 28)	10,735	1,373	79	1,444	4,864	0	18,495	
30. Total Revised Revenue Requirement With MAG Adjustments (Line 22 + 25 + 27 +29)	7,494,527	852,093	48,910	896,173	3,019,126	0	12,310,828	

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

Rock Hill Telephone Company
Study No.:240542 05

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	592,636	318,064	0	71,344	0	43,387	159,841		0	0
2		General Support	L10	10,729,824	5,758,627	0	1,291,693	0	785,536	2,893,967		1	0
2a		General Purpose Computer	L180a	0	0	0	0	0	0	0	0	0	0
3	2110	Land & General Support	L1-2	11,322,460	6,076,691	0	1,363,037	0	828,923	3,053,808	0	1	0
4	2210	COE - Switching	L48	5,116,080			4,327,287		788,793			0	0
5	2220	COE - Operator Systems	L53	2			0	0	0			2	0
6	2230	COE - Transmission	L63	13,325,406	4,694,445		0	0	1,791,430	6,839,531		0	0
7		Total COE	L4-6	18,441,488	4,694,445		4,327,287	0	2,580,223	6,839,531		2	0
8	2310	Information Orig/Term	L69	0	0	0							
9	2410	Cable & Wire Facilities	L76	17,504,382	14,597,471		0	0	51,394	2,855,517		0	0
10		Total COE, IOT & C&WF	L7-9	35,945,870	19,291,916	0	4,327,287	0	2,631,617	9,695,048		2	0
11		COE, IOT & C&WF (excl CL,B&C,IX)	L10 Less CL,B&C,IX	16,653,952			4,327,287	0	2,631,617	9,695,048			0
12		Total GSF, COE, IOT, C&WF	L3,10	47,268,330	25,368,607	0	5,690,324	0	3,460,540	12,748,856	0	3	0
13		GSF, COE, IOT, C&WF (CL, LS, TR only)	L12 Less Inf, Spl, B&C, IX	34,519,471	25,368,607	0	5,690,324		3,460,540				
14	2680	Capital Leases	L83	0	0	0	0	0	0	0	0	0	0
15	2680	Leasehold Improvements	L12	15,123	8,116	0	1,821	0	1,107	4,079	0	0	0
16	2680	Amortizable Tangibles	L14-15	15,123	8,116	0	1,821	0	1,107	4,079	0	0	0
17	2690	Intangibles	L12	0	0	0	0	0	0	0	0	0	0
18	2001	Plant In Service	L3,10,16,17	47,283,453	25,376,723	0	5,692,145	0	3,461,647	12,752,935	0	3	0
19	2002	Prop Held For Future Use	L18	69,864	37,496	0	8,410	0	5,115	18,843	0	0	0
20	2003	Plant Under Construction	L18	1,039,822	558,066	0	125,177	0	76,126	280,453	0	0	0
21	2005	Plant Acquisition Adjustment	L18	0	0	0	0	0	0	0	0	0	0
22	1220	Material & Supplies	L12	312,566	167,752	0	37,628	0	22,883	84,303	0	0	0
23	1402	Class B RTB Stock	L12	0	0	0	0	0	0	0	0	0	0
24	1410	Other Noncurrent Assets	L12	0	0	0	0	0	0	0	0	0	0
25	1438	Deferred Maint & Retirements	L90	0	0	0	0	0	0	0	0	0	0
26	1439	Def Non-Capital Equal Access	Direct	0			0						
27	1500	Other Jurisdictional Assets	L12	0	0	0	0	0	0	0	0	0	0

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

Rock Hill Telephone Company
Study No.:240542 05

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	472,766	253,731	0	56,913	0	34,611	127,511	0	0	0
29	3100	Depreciation Reserve	L97	33,180,055	16,724,554	0	4,580,141	0	2,671,867	9,203,492	0	1	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	15,000	8,050	0	1,806	0	1,098	4,046	0	0	0
33	3400	Res - Tangible Assets	L31-32	15,000	8,050	0	1,806	0	1,098	4,046	0	0	0
34	3500	Res - Intangible	L12	0	0	0	0	0	0	0	0	0	0
35	3600	Res - Plant Acquisiton Adj	L21	0	0	0	0	0	0	0	0	0	0
36		Total Reserves	L29,30,33-35	33,195,055	16,732,604	0	4,581,947	0	2,672,965	9,207,538	0	1	0
37	4040	Customer Deposits	L12	84,428	45,312	0	10,164	0	6,181	22,771	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	556,922	298,896	0	67,044	0	40,773	150,209	0	0	0
40	4340	Non-Current Def Oper Taxes	L111	(6,010)	(3,219)	0	(739)	0	(441)	(1,611)	0	0	0
41	4360	Other Deferred Credits	L12	0	0	0	0	0	0	0	0	0	0
42	4370	Oth Juris Liab & Def Credits	L12	0	0	0	0	0	0	0	0	0	0
43		Net Investment	L18-28 Less L36-42	15,348,076	9,320,175	0	1,261,857	0	880,904	3,885,138	0	2	0
44		Total 2001 Less Associated Res	L18-22, 27 Less 36, 38, 40-42	15,516,660	9,410,652	0	1,282,152	0	893,247	3,930,607	0	2	0

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

Rock Hill Telephone Company
Study No.:240542 05

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	788,793			0		788,793		0	0
46	2210	Cat 3 - Local Switching	Direct	4,327,287			4,327,287					
47	2210	Cat 5 - Equal Access	Direct	0			0					
48		Total 2210	L45-47	5,116,080			4,327,287		788,793		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	2							2	
53		Total 2220	L49-52	2			0	0	0		2	0
54		Total COE Cats 1-3 (excl Svc Obs)	L45,46,49,50,52	5,116,082			4,327,287	0	788,793		2	0
<u>Central Office Transmission - Acct 2230</u>												
55	2230	Cat 4.11 - Wdbd Exch Ln xDSL Cir	Direct	863,184					0	863,184	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	4,843,016	4,694,445					148,571		
59	2230	Cat 4.21 - IX Cct - Other Co	Direct	0							0	
60	2230	Cat 4.22 - IX Cct - Wdbd	L73	5,649,094				0	5,649,094			
61	2230	Cat 4.23 - IX Cct - Other	Alloc 2	1,958,766			0	0	1,780,084	178,682	0	0
62	2230	Cat 4.3 - Host / Remote	L75	11,346					11,346			
63		Total 2230	L55-62	13,325,406	4,694,445		0	0	1,791,430	6,839,531	0	0

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

Rock Hill Telephone Company
Study No.:240542 05

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	15,059,454	14,597,471				461,983			
71	2410	Cat 2.2 - Exch Trk CWF - Toll	Direct	0				0				
72	2410	Cat 2.3 - Exch Trk CWF - Spl	Direct	94,898					94,898		0	0
73	2410	Cat 2.4 - Exch Trk CWF - Wb	Direct	2,293,835				0	2,293,835			
74	2410	Cat 3 - IX C&WF	Alloc 3	45,999			0	0	41,198	4,801	0	0
75	2410	Cat 4 - Host / Remote C&WF	Direct	10,196					10,196			
76		Total 2410	L70-75	17,504,382	14,597,471		0	0	51,394	2,855,517	0	0

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

Rock Hill Telephone Company
Study No.:240542 05

Attachment #5 - Form 5

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
<u>Tangible Assets - Capital Leases - Acct 2680</u>												
77	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0
78	2210	COE - Switching	L4	0			0	0			0	0
79	2220	COE - Operator Systems	L5	0			0	0			0	0
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
<u>Deferred Maint & Retirements Acct 1438</u>												
84	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0
85	2210	COE - Switching	L4	0			0	0			0	0
86	2220	COE - Operator Systems	L5	0			0	0			0	0
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
<u>Accumulated Depreciation - Acct 3100</u>												
91	2110	General Support Facilities	L2+L2a	4,657,171	2,499,474	0	560,646	0	340,954	1,256,097	0	0
92	2210	COE - Switching	L4	4,752,183			4,019,495		732,688		0	0
93	2220	COE - Operator Systems	L5	1			0	0	0		1	0
94	2230	COE - Transmission	L6	11,622,957	4,094,684		0	0	1,562,558	5,965,715	0	0
95	2310	Information Orig /Term	L8	0	0	0						
96	2410	Cable & Wire Facilities	L9	12,147,743	10,130,396		0	0	35,667	1,981,680	0	0
97	Total 3100		L91-96		33,180,055	16,724,554	0	4,580,141	0	2,671,867	9,203,492	0

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

Rock Hill Telephone Company
Study No.:240542 05

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	(1,406)	(755)	0	(169)	0	(103)	(379)	0	0
106	2210	COE - Switching	L4	(674)			(570)		(104)		0	0
107	2220	COE - Operator Systems	L5	0			0	0	0		0	0
108	2230	COE - Transmission	L6	(1,687)	(594)		0	0	(227)	(866)	0	0
109	2310	Information Orig /Term	L8	0	0	0						
110	2410	Cable & Wire Facilities	L9	(2,243)	(1,870)		0	0	(7)	(366)	0	0
111		Total 4340	L105-110	(6,010)	(3,219)	0	(739)	0	(441)	(1,611)	0	0
Plant Specific Expenses												
112	6110	Network Support	L12	182,524	97,959	0	21,973	0	13,363	49,229	0	0
113	6120	General Support	L3	429,339	230,424	0	51,685	0	31,432	115,798	0	0
114	6210	COE - Switching - Equal Access	Direct	0			0					
115	6210	COE - Switching - All Other	Alloc 6	316,927			158,556		158,371		0	0
116	6220	COE - Operator Systems	L5	9,953			0	0	0		9,953	0
117	6230	COE - Transmission	L6	292,651	103,099		0	0	39,343	150,209	0	0
118		Total COE	L114-117	619,531	103,099		158,556	0	197,714	150,209	9,953	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	392,448	327,275		0	0	1,152	64,021	0	0
123		Total Plant Specific	L112,113,118,121-122	1,623,842	758,757	0	232,214	0	243,661	379,257	0	9,953

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

Rock Hill Telephone Company
Study No.:240542 05

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				
<u>Plant Non-Specific Expenses</u>												
124	6510	Other Prop Plant & Equip	L10	(1,411)	(757)	0	(170)	0	(103)	(381)	0	0
125	6530	Network Operations	L10	1,210,052	649,427	0	145,670	0	88,589	326,366	0	0
126	6540	Access	Direct	0							0	
126a	6540	Universal Service Assignment	Direct	831,049	831,049							
	6561	<u>Depreciation</u>										
127		Dep - Support Assets	L3	536,528	287,952	0	64,589	0	39,279	144,708	0	0
128		Dep - COE Switching	L4	83,197			70,370		12,827		0	0
129		Dep - COE Operator	L5	0			0	0	0		0	0
130		Dep - COE Transmission	L6	978,369	344,673		0	0	131,529	502,167	0	0
131		Dep - IOT	L8	0	0	0				0		
132		Dep - Cable & Wire Facilities	L9	1,225,353	1,021,861		0	0	3,598	199,894	0	0
133		Total 6561	L127-132	2,823,447	1,654,486	0	134,959	0	187,233	846,769	0	0
134	6562	Dep - Prop Held for Future Use	L19	0	0	0	0	0	0	0	0	0
135	6563	Amort - Tangible Assets	L16	246	132	0	30	0	18	66	0	0
136	6564	Amort - Intangible Assets	L17	0	0	0	0	0	0	0	0	0
137	6565	Amort - Acquisition Adjust	L21	0	0	0	0	0	0	0	0	0
138		Total Plant Non-Specific	L124-137 Less L133	4,863,383	3,134,337	0	280,489	0	275,737	1,172,820	0	0
<u>Customer Operations Expenses</u>												
139	6610	<u>Marketing</u>	L12	394,540	211,748	0	47,496	0	28,884	106,412	0	0
140	6621	<u>Operator</u>	Alloc 4	1			1	0			0	0
141		Outside Operator Services	Alloc 5	0			0	0			0	0
	6622	<u>Directory</u>										
142		Published Directory Expense	Direct	35,990				35,990				

Plant Date: Average 12/31/2005
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Rock Hill Telephone Company
Study No.:240542 05

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	257,161	188,990	0	42,391	25,780				
144		Message Tel	Direct	24,528						24,528		
145		Private Line	Direct	6,455						6,455		
146		Total	L143-145	288,144	188,990	0	42,391	25,780		30,983		
End User Payment and Collection												
147		Message Tel	Direct	123,222						123,222		
148		Private Line	Direct	0						0		
149		EUCL	Direct	51,131	51,131							
150		Total	L147-149	174,353	51,131					123,222		
End User Billing Inquiry												
151		Message Tel	Direct	10,163						10,163		
152		Private Line	Direct	551						551		
153		EUCL	Direct	1,224	1,224							
154		Total	L151-153	11,938	1,224					10,714		
IXC Service Order Processing												
155		Message Tel	L13	18,419	13,537	0	3,036	1,846				
156		Private Line	Direct	149,654					149,654			
157		Billing & Collection	Direct	0						0		
158		Total	L155-157	168,073	13,537	0	3,036	1,846	149,654	0		
IXC Payment and Collection												
159		Message Tel	L13	6,043	4,441	0	996	606				
160		Private Line	Direct	2,014					2,014			
161		Billing & Collection	Direct	929						929		
162		Total	L159-161	8,986	4,441	0	996	606	2,014	929		
IXC Billing Inquiry												
163		Message Tel	L13	466	342	0	77	47				
164		Private Line	Direct	933					933			
165		Billing & Collection	Direct	0						0		
166		Total	L163-165	1,399	342	0	77	47	933	0		
167		Future Use										
168		Total Category 1	L146,150,154,158,162,166	652,893	259,665	0	46,500	28,279	152,601	165,848		

Plant Date: Average 12/31/2005
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Rock Hill Telephone Company
Study No.:240542 05

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	340,654						340,654		
170		OB&C - Expense	Direct	144,505						144,505		
171		Future Use										
172		Future Use										
172		Carrier Access Billing	L11	50,879			13,220	0	8,040	29,619		0
174		Subscriber Line Charge	Direct	25,501	25,501							
175		Total Category 2	L169-174	561,539	25,501		13,220	0	8,040	29,619	485,159	0
176		Subtotal Customer Services	L140-142,168,175	1,250,423	285,166	0	59,721	35,990	36,319	182,220	651,007	0
		<u>Category 3 - Other Commercial</u>										
177		Total Category 3	L176	23,876	5,446	0	1,140	687	693	3,479	12,431	0
178		Total Customer Services	L176-177	1,274,299	290,612	0	60,861	36,677	37,012	185,699	663,438	0
179		Total Customer Operations	L139,178	1,668,839	502,360	0	108,357	36,677	65,896	292,111	663,438	0
180		Total Big Three Expenses	L123-126,179 (less L114)	5,332,371	2,740,836	0	486,071	36,677	398,043	997,353	663,438	9,953
180a		Total Big Three Expenses - Modified	L180 Less 112, 113, 139, 143, 158, 162, 166, 177	3,866,473	1,987,949	0	317,277	35,990	295,392	569,834	650,078	9,953
		<u>Corporate Operations Expenses</u>										
181	6710	Executive & Planning	L180	330,357	169,803	0	30,114	2,272	24,660	61,789	41,102	617
182	6720	General & Administrative	L180	1,415,423	727,526	0	129,023	9,736	105,656	264,737	176,103	2,642
183		Total Corporate Operations	L181-182	1,745,780	897,329	0	159,137	12,008	130,316	326,526	217,205	3,259
184		Total Operating Expenses	L123,138,179,183	9,901,844	5,292,783	0	780,197	48,685	715,610	2,170,714	880,643	13,212
		<u>Operating Taxes</u>										
185		Future Use										
186	7240	Ad Valorem Taxes	L12	555,396	298,078	0	66,860	0	40,661	149,797	0	0
187	7370	Special Charges	L12	3,065	1,645	0	369	0	224	827	0	0
188		Total Operating Exp & Taxes	L184-186	10,460,305	5,592,506	0	847,426	48,685	756,495	2,321,338	880,643	13,212

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

Rock Hill Telephone Company
Study No.:240542 05

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				
Tax Adjustments												
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	(10,660)	(5,722)	0	(1,283)	0	(780)	(2,875)	0	0
194		FIT Adjustments - Deductions	L12	0	0	0	0	0	0	0	0	0
195		Total FIT Adjustments	L193-194	(10,660)	(5,722)	0	(1,283)	0	(780)	(2,875)	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	158,477	85,054	0	19,078	0	11,602	42,743	0	0
200	7540	Interest On Customer Dep	L12	2,910	1,562	0	350	0	213	785	0	0
Rent Revenues Account 5240												
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
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	10,463,215	5,594,068	0	847,776	48,685	756,708	2,322,123	880,643	13,212

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	1,917,534	432,795	159,841	0	0	144,206	1,244	45,872	6,793	10,223	1,116,560
2		General Support	L10	34,717,396	7,835,857	2,893,967	0	0	2,610,876	22,516	830,528	122,984	185,091	20,215,577
2a		General Purpose Computer	L10	0	0	0	0	0	0	0	0	0	0	0
3	2110	Land & General Support	L1-2	36,634,930	8,268,652	3,053,808	0	0	2,755,082	23,760	876,400	129,777	195,314	21,332,137
4	2210	COE - Switching	L45	24,362,840	5,116,080		0		1,207,736		265,395		193,725	17,579,904
5	2220	COE - Operator Systems	L50	1,527,539	2		0		0		1,527,537		0	0
6	2230	COE - Transmission	L60	28,737,810	6,485,875	6,839,531	0	0	2,114,235	40,591	310,071	239,230	414,859	12,293,418
7		Total COE	L4-6	54,628,189	11,601,957	6,839,531	0	0	3,321,971	40,591	2,103,003	239,230	608,584	29,873,322
8	2310	Information Orig /Term	L66	0	0		0		0		0		0	0
9	2410	Cable & Wire Facilities	L74	61,678,200	14,648,865	2,855,517	0	0	5,424,699	34,840	679,339	172,776	11,487	37,850,677
10		Total COE, IOT & C&WF	L7-9	116,306,389	26,250,822	9,695,048	0	0	8,746,670	75,431	2,782,342	412,006	620,071	67,723,999
11	2680	Capital Leases	L81	0	0	0	0	0	0	0	0	0	0	0
12	2680	Leasehold Improvements	L88	48,933	11,044	4,079	0	0	3,680	32	1,171	173	261	28,493
13	2680	Amortizable Tangibles	L11-12	48,933	11,044	4,079	0	0	3,680	32	1,171	173	261	28,493
14	2690	Intangibles	L40	0	0	0	0	0	0	0	0	0	0	0
15	2001	Plant In Service	L3, 10, 13, 14	152,990,252	34,530,518	12,752,935	0	0	11,505,432	99,223	3,659,913	541,956	815,646	89,084,629
16	2002	Prop Held For Future Use	L15	226,051	51,021	18,843	0	0	17,000	147	5,408	801	1,205	131,626
17	2003	Plant Under Construction	L15	3,364,445	759,369	280,453	0	0	253,019	2,182	80,486	11,918	17,937	1,959,081
18	2005	Plant Acquisition Adjustment	L15	0	0	0	0	0	0	0	0	0	0	0
19	1220	Material & Supplies	L9	1,101,355	261,577	50,989	0	0	96,866	622	12,131	3,085	205	675,880
20	1402	Class B RTB Stock	L15	0	0	0	0	0	0	0	0	0	0	0
21	1410	Other Noncurrent Assets	L175	0	0	0	0	0	0	0	0	0	0	0
22	1438	Deferred Maint & Retirements	L95	0	0	0	0	0	0	0	0	0	0	0
23	1439	Def Non-Capital Equal Access	Alloc 13	0	0		0		0		0			0
24	1500	Other Jurisdictional Assets	Alloc 19	0	0	0	0	0	0	0	0	0	0	0
25	CWC	Cash Working Capital	L189	1,441,799	384,172	88,594	0	0	123,042	874	99,843	5,636	14,432	725,206

Plant Date: Average 12/31/2005
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Rock Hill Telephone Company
Study No.:240542 05

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	106,551,082	23,976,563	9,203,492	0	0	7,863,826	69,356	2,331,399	381,950	630,112	#####
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	48,535	10,954	4,046	0	0	3,650	32	1,161	172	259	28,261
30	3500	Res - Intangible	L14	0	0	0	0	0	0	0	0	0	0	0
31	3600	Res - Plant Acquisiton Adj	L15	0	0	0	0	0	0	0	0	0	0	0
32		Total Reserves	L 26-31	106,599,617	23,987,517	9,207,538	0	0	7,867,476	69,388	2,332,560	382,122	630,371	62,122,645
33	4040	Customer Deposits	L15	273,177	61,657	22,771	0	0	20,544	177	6,535	968	1,456	159,069
34	4100	Current Deferred Op Taxes	L109	0	0	0	0	0	0	0	0	0	0	0
35	4310	Other Long Term Liabilities	L175	1,852,037	445,310	111,612	0	0	162,531	1,166	151,729	7,753	21,238	950,698
36	4340	Non-Current Def Oper Taxes	L116	(19,500)	(4,399)	(1,611)	0	0	(1,464)	(12)	(471)	(68)	(104)	(11,371)
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	50,418,571	11,496,572	3,851,504	0	0	3,946,272	32,329	1,367,428	172,621	196,464	29,355,381
40		Total 2001 Less 2690	L 3, 10, 13	152,990,252	34,530,518	12,752,935	0	0	11,505,432	99,223	3,659,913	541,956	815,646	89,084,629
41		Total 2001 Less Associated Res	L15-19,24 Less L32,34 36-38	51,101,986	11,619,367	3,897,293	0	0	4,006,305	32,798	1,425,849	175,706	204,726	29,739,942

Plant Date: Average 12/31/2005
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Rock Hill Telephone Company
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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
<u>Central Office Switching - Acct 2210</u>														
42	2210	Cat 2 - Tandem Switching	Alloc 2	1,296,033	788,793		0		226,197		87,319		193,725	(1)
43	2210	Cat 3 - Local Switching	Alloc 3	23,066,807	4,327,287		0		981,539		178,076		0	17,579,905
44	2210	Cat 5 - Equal Access	Alloc 13	0	0		0		0		0			0
45		Total 2210	L42-44	24,362,840	5,116,080		0		1,207,736		265,395		193,725	17,579,904
<u>Central Office Operator Systems - Acct 2220</u>														
2220		Cat 1 - Operator Systems												
46		Intercept Boards	Alloc 24	0	0		0		0		0		0	0
47		Information Boards	Alloc 47	0	0		0		0		0		0	0
48		Service Observing Boards	Alloc 67	0	0		0		0		0		0	0
49		Other Boards	Alloc 1	1,527,539	2		0		0		1,527,537		0	0
50		Total 2220	L46-49	1,527,539	2		0		0		1,527,537		0	0
<u>Central Office Transmission - Acct 2230</u>														
51	2230	Cat 4.11 - Wdbd Exch Ln xDSL	Alloc 4	863,184		863,184		0		0		0	0	0
52	2230	Cat 4.121 - Exch Trunk EAS	Alloc 5	106,717									106,717	0
53	2230	Cat 4.122 - Exch Trunk Toll	Alloc 6	0	0		0		0		0		0	0
54	2230	Cat 4.123 - Exch Trunk Spl	Alloc 7	0		0		0		0		0		0
55	2230	Cat 4.13 - Exch Ln Circuit	Alloc 8	19,007,958	4,694,445	148,571	0	0	1,741,038	10,811	217,390	46,385	0	12,149,318
56	2230	Cat 4.21 - IX Cct - Other Co	Alloc 9	0	0	0	0	0						0
57	2230	Cat 4.22 - IX Cct - Wdbd	Alloc 10	5,823,808	0	5,649,094	0	0	0	0	0	58,238	0	116,476
58	2230	Cat 4.23 - IX Cct - Other	Alloc 11	2,895,435	1,780,084	178,682	0	0	371,885	29,780	92,255	134,607	308,142	(0)
59	2230	Cat 4.3 - Host Remote	Alloc 12	40,708	11,346		0		1,312		426		0	27,624
60		Total 2230	L51-59	28,737,810	6,485,875	6,839,531	0	0	2,114,235	40,591	310,071	239,230	414,859	12,293,418

Plant Date: Average 12/31/2005
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Rock Hill Telephone Company
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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	59,105,634	14,597,471	461,983	0	0	5,413,793	33,618	675,980	144,234	0	37,778,555
68	2410	Cat 2.1 - Exch Trk CWF - EAS	Alloc 5	3,311									3,311	0
69	2410	Cat 2.2 - Exch Trk CWF - Toll	Alloc 6	0	0		0		0		0		0	0
70	2410	Cat 2.3 - Exch Trk CWF - Spl	Alloc 7	94,898		94,898		0		0		0		0
71	2410	Cat 2.4 - Exch Trk CWF - Wb	Alloc 10	2,364,778	0	2,293,835	0	0	0	0	0	23,648	0	47,295
72	2410	Cat 3 - IX C&WF	Alloc 18	72,994	41,198	4,801	0	0	9,727	1,222	2,976	4,894	8,176	0
73	2410	Cat 4 - Host / Remote C&WF	Alloc 12	36,585	10,196		0		1,179		383		0	24,827
74		Total 2410	L67-73	61,678,200	14,648,865	2,855,517	0	0	5,424,699	34,840	679,339	172,776	11,487	37,850,677

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Rock Hill Telephone Company
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Attachment #6 - Form 5

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Tangible Assets - Capital Leases - Acct 2680</u>														
75	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
76	2210	COE - Switching	L4	0	0		0		0		0		0	0
77	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
78	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
79	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
80	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
81	Total	2681	L75-80	0	0	0	0	0	0	0	0	0	0	0
<u>Tangible Assets - Leasehold Improvements - Acct 2680</u>														
82	2110	General Support Facilities	L3	48,933	11,044	4,079	0	0	3,680	32	1,171	173	261	28,493
83	2210	COE - Switching	L4	0	0		0		0		0		0	0
84	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
85	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
86	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
87	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
88	Total	2682	L82-87	48,933	11,044	4,079	0	0	3,680	32	1,171	173	261	28,493
<u>Deferred Maint & Retirements Acct 1438</u>														
89	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
90	2210	COE - Switching	L4	0	0		0		0		0		0	0
91	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
92	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
93	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
94	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
95	Total	1438	L89-94	0	0	0	0	0	0	0	0	0	0	0

Plant Date: Average 12/31/2005
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Rock Hill Telephone Company
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Attachment #6 - Form 6

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Accumulated Depreciation - Acct 3100</u>														
96	2110	General Support Facilities	L3	15,068,731	3,401,074	1,256,097	0	0	1,133,224	9,773	360,482	53,380	80,337	8,774,364
97	2210	COE - Switching	L4	22,629,959	4,752,183		0		1,121,832		246,518		179,946	16,329,480
98	2220	COE - Operator Systems	L5	982,494	1		0		0		982,493		0	0
99	2230	COE - Transmission	L6	25,066,278	5,657,242	5,965,715	0	0	1,844,121	35,405	270,456	208,666	361,857	10,722,816
100	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
101	2410	Cable & Wire Facilities	L9	42,803,620	10,166,063	1,981,680	0	0	3,764,649	24,178	471,450	119,904	7,972	26,267,724
102	Total 3100		L96-101	106,551,082	23,976,563	9,203,492	0	0	7,863,826	69,356	2,331,399	381,950	630,112	62,094,384
<u>Net Current Deferred Operating Income Taxes - Acct 4100</u>														
103	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
104	2210	COE - Switching	L4	0	0		0		0		0		0	0
105	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
106	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
107	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
108	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
109	Total 4100		L103-108	0	0	0	0	0	0	0	0	0	0	0
<u>Net Noncurrent Deferred Operating Income Taxes - Acct 4340</u>														
110	2110	General Support Facilities	L3	(4,549)	(1,027)	(379)	0	0	(342)	(3)	(109)	(16)	(24)	(2,649)
111	2210	COE - Switching	L4	(3,209)	(674)		0		(159)		(35)		(26)	(2,315)
112	2220	COE - Operator Systems	L5	(201)	0		0		0		(201)		0	0
113	2230	COE - Transmission	L6	(3,638)	(821)	(866)	0	0	(268)	(5)	(39)	(30)	(53)	(1,556)
114	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
115	2410	Cable & Wire Facilities	L9	(7,903)	(1,877)	(366)	0	0	(695)	(4)	(87)	(22)	(1)	(4,851)
116	Total 4340		L110-115	(19,500)	(4,399)	(1,611)	0	0	(1,464)	(12)	(471)	(68)	(104)	(11,371)

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

Rock Hill Telephone Company
Study No.:240542 05

Attachment #6 - Form 7

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Plant Specific Expenses</u>														
117	6110	Network Support	L3	590,575	133,295	49,229	0	0	44,413	383	14,128	2,092	3,149	343,886
118	6120	General Support	L3	1,389,169	313,541	115,798	0	0	104,471	901	33,232	4,921	7,406	808,899
119	6210	COE - Switching - Eq. Access	Alloc 13	0	0		0		0		0			0
120	6210	COE - Switching - All Other	L7	938,814	199,386	117,541	0	0	57,090	698	36,141	4,111	10,459	513,388
121	6220	COE - Operator Systems	L7	29,483	6,262	3,691	0	0	1,793	22	1,135	129	328	16,123
122	6230	COE - Transmission	L7	866,904	184,113	108,538	0	0	52,717	644	33,373	3,796	9,658	474,065
123		Total COE	L119-122	1,835,201	389,761	229,770	0	0	111,600	1,364	70,649	8,036	20,445	1,003,576
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	1,382,824	328,427	64,021	0	0	121,622	781	15,231	3,874	258	848,610
128		Total Plant Specific	L117,118,123,126-127	5,197,769	1,165,024	458,818	0	0	382,106	3,429	133,240	18,923	31,258	3,004,971

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Plant Non-Specific Expenses</u>														
129	6510	Other Prop Plant & Equip	L15	(4,565)	(1,030)	(381)	0	0	(343)	(3)	(109)	(16)	(24)	(2,659)
130	6530	Network Operations	L10	3,915,244	883,686	326,366	0	0	294,441	2,539	93,663	13,869	20,874	2,279,806
131	6540	Access	Alloc 20	0	0	0	0	0	0	0	0	0	0	0
131a	6540	Universal Service Assignment	Alloc 35	906,471	831,049		0		75,422		0			
	6561	<u>Depreciation</u>												
132		Dep - Support Assets	L3	1,735,991	391,820	144,708	0	0	130,553	1,126	41,529	6,150	9,255	1,010,850
133		Dep - COE Switching	L4	396,187	83,197		0		19,640		4,316		3,150	285,884
134		Dep - COE Operator	L5	92,807	0		0		0		92,807		0	0
135		Dep - COE Transmission	L6	2,109,968	476,202	502,167	0	0	155,230	2,980	22,766	17,565	30,460	902,598
136		Dep - IOT	L8	0	0		0		0		0		0	0
137		Dep - Cable & Wire Facilities	L9	4,317,636	1,025,459	199,894	0	0	379,743	2,439	47,556	12,095	804	2,649,646
138		Total 6561	L132-137	8,652,589	1,976,678	846,769	0	0	685,166	6,545	208,974	35,810	43,669	4,848,978
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	797	180	66	0	0	60	1	19	3	4	464
141	6564	Amort - Intangible Assets	L14	0	0	0	0	0	0	0	0	0	0	0
142	6565	Amort - Acquisition Adjust	L15	0	0	0	0	0	0	0	0	0	0	0
143		Total Plant Non-Specific	L129-142 Less 138	13,470,536	3,690,563	1,172,820	0	0	1,054,746	9,082	302,547	49,666	64,523	7,126,589
<u>Customer Operations Expenses</u>														
144	6610	Marketing	Alloc 43	1,283,774	394,540	0	0	0	78,486	0	15,955	0	106,797	687,996
145	6621	Operator	L50	675,525	1		0		0		675,524		0	0
146		Outside Operator Services	Alloc 42	0	0		0		0		0		0	0
	6622	<u>Directory</u>												
147		Classified	Alloc 22	292,967			0	0	0	0	0	0	0	292,967
148		TWX	Alloc 23	0	0	0	0	0	0	0	0	0	0	0
149		Alpha	Alloc 24	192,377	35,990		0		8,175		1,455		0	146,757
150		Foreign	Alloc 25	0	0		0		0		0		0	0
151		Total 6622	L147-150	485,344	35,990	0	0	0	8,175	0	1,455	0	0	439,724

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
6623 Commercial Operations														
<u>Cat 1 - Local Business Office</u>														
End User service order processing														
152		Presubscription	Alloc 26	257,161	257,161									0
153		Directory Advertising	Alloc 27	7,229										7,229
154		All other	Alloc 28	935,178	24,528	6,455	0	0	29,692	775	42,860	8,004		822,864
155		End User payment & collection	Alloc 21	623,833	174,353	0	0	0	70,997	0	7,080	18,728		352,675
156		End User billing inquiry	Alloc 30	57,428	11,387	551	0	0	8,326	245	5,816	1,653		29,450
157		IXC service order processing	Alloc 32	174,980	18,419	149,654	0	0	4,605	2,302	0	0		0
158		IXC payment and collection	Alloc 33	11,817	6,972	2,014	0	0	2,694	137	0	0		0
159		IXC billing inquiry	Alloc 34	5,598	466	933	0	0	4,199	0	0	0		0
160		Future Use												
161		Total Category 1	L152-160	2,073,224	493,286	159,607	0	0	120,513	3,459	55,756	28,385	0	1,212,218
<u>Cat 2 - Revenue Accounting</u>														
162		Message Processing	Alloc 36	652,239	340,654		0		290,225		21,360		0	0
163		OB&C - Expense	Alloc 38	484,518	144,505		0		85,003		85,003		0	170,007
164		Future Use												
165		Future Use												
166		Future Use												
167		Carrier Access Billing	Alloc 44	101,759	50,879		0		25,440		25,440			0
168		Subscriber Line Charge	Alloc 29	25,501	25,501		0		0		0			0
169		Total Category 2	L162-168	1,264,017	561,539	0	0	0	400,668	0	131,803	0	0	170,007
170		Subtotal Categories 1 & 2	L161,169	3,337,241	1,054,825	159,607	0	0	521,181	3,459	187,559	28,385	0	1,382,225

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Category 3 - Other Commercial</u>														
171		Telcom Relay Service	Alloc 45	23,876	23,876		0		0		0			0
172		Other	L170	0	0	0	0	0	0	0	0	0	0	0
173		Total Commercial Operations	L170-172	3,361,117	1,078,701	159,607	0	0	521,181	3,459	187,559	28,385	0	1,382,225
174		Total Customer Operations	L144-146,151,173	5,805,760	1,509,232	159,607	0	0	607,842	3,459	880,493	28,385	106,797	2,509,945
175		Total Big Three Expenses	L123,126-127,130,174 (less L119)	12,939,029	3,111,106	779,764	0	0	1,135,505	8,143	1,060,036	54,164	148,374	6,641,937
<u>Corporate Operations Expenses</u>														
176	6710	Executive & Planning	L175	1,098,597	264,151	66,206	0	0	96,411	691	90,003	4,599	12,598	563,938
177	6720	General & Administrative												
177		Other Direct	Alloc 46	46,721	46,721	0	0	0	0	0	0	0	0	0
178		Direct to EAS	Alloc 31	0									0	0
179		Other	L175	4,551,595	1,094,402	274,300	0	0	399,439	2,864	372,892	19,053	52,194	2,336,451
180		Total 6720	L177-179	4,598,316	1,141,123	274,300	0	0	399,439	2,864	372,892	19,053	52,194	2,336,451
181		Total Corporate Operations	L176,180	5,696,913	1,405,274	340,506	0	0	495,850	3,555	462,895	23,652	64,792	2,900,389
182		Total Operating Expenses	L128,143,174,181	30,170,978	7,770,093	2,131,751	0	0	2,540,544	19,525	1,779,175	120,626	267,370	15,541,894
<u>Operating Taxes</u>														
183		Future Use												
184	7240	Ad Valorem Taxes - Allocated	L15	1,746,131	394,109	145,554	0	0	131,316	1,132	41,772	6,186	9,309	1,016,753
185	7240	Ad Valorem Taxes - Direct	Alloc 40	15,733	15,733	0	0	0	0	0	0	0	0	0
186		Total 7240	L183-185	1,761,864	409,842	145,554	0	0	131,316	1,132	41,772	6,186	9,309	1,016,753
187	7370	Special Charges	L181	10,000	2,467	598	0	0	870	6	813	42	114	5,090
188		Total Operating Exp & Taxes	L182,186,187	31,942,842	8,182,402	2,277,903	0	0	2,672,730	20,663	1,821,760	126,854	276,793	16,563,737
189		Total Operating Exp & Taxes (Less Depreciation)	L188 Less 138-142	23,289,456	6,205,544	1,431,068	0	0	1,987,504	14,117	1,612,767	91,041	233,120	11,714,295

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

Rock Hill Telephone Company
Study No.:240542 05

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
<u>Tax Adjustments</u>														
190	7210	Investment Tax Credits	L15	0	0	0	0	0	0	0	0	0	0	0
191		TRA-86 Amortization	L15	0	0	0	0	0	0	0	0	0	0	0
192		Total	L190-191	0	0	0	0	0	0	0	0	0	0	0
193	7340	AFUDC	L17	0	0	0	0	0	0	0	0	0	0	0
194		FIT Adjustments - Addbacks	L15	(34,493)	(7,785)	(2,875)	0	0	(2,594)	(22)	(825)	(122)	(184)	(20,086)
195		FIT Adjustments - Deductions	L15	0	0	0	0	0	0	0	0	0	0	0
196		Total FIT Adjustments	L194-195	(34,493)	(7,785)	(2,875)	0	0	(2,594)	(22)	(825)	(122)	(184)	(20,086)
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	521,923	118,673	39,804	0	0	40,918	335	14,563	1,795	2,091	303,744
201	7540	Interest On Customer Dep	L41	9,585	2,179	731	0	0	751	6	267	33	38	5,580
<u>Rent Revenues Account 5240</u>														
202	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
203	2210	COE - Switching	L4	0	0		0		0		0		0	0
204	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
205	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
206	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
207	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
208		Total 5240	L202-207	0	0	0	0	0	0	0	0	0	0	0
209		Total Operating Exp & Taxes	L188+201 Less 208	31,952,427	8,184,581	2,278,634	0	0	2,673,481	20,669	1,822,027	126,887	276,831	16,569,317

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

Rock Hill Telephone Company
Study No.:240542 05

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	54,502	53,842	426	0	31	133	70	660
2 Circuits	7,292	6,428	450	0	75	339	0	864
3 Circuit Miles	76,991.65	65,476.65	5,063.57	0.00	1,289.09	5,162.34	0.00	11,515.00
4 Wideband Channels	100	0	97	0	0	1	2	100
5 STP Circuit Miles	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6 Percent of STP Circuit Miles to Total	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

COMMERCIAL ALLOCATORS

	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
7 Billed Messages	1,616,193	844,112		0		719,152		52,929		0	0
8 Other Units	1,000,000	1		0		0		999,999		0	0
9 Information Units	0	0		0		0		0		0	0
10 Future Use											
11 TWX Connections	0	0	0	0	0	0	0	0	0	0	0
12 TWX Minutes of Use	0	0	0	0	0	0	0	0	0	0	0
13 Foreign Directory Cost	0	0		0		0		0		0	
14 Marketing Billing	2,595,114	797,551	0	0	0	158,658	0	32,253	0	215,888	1,390,764
15 OB&C Expense	484,518	144,505		0		85,003		85,003		0	170,007

FIXED CHARGES / TAXES

	Total Company
16 Account 7210 - Amort of Inv Tax Credit	0
17 Account 7340 - AFUDC	0
18 Account 7500 - Fixed Charges	521,923
19 Account 7540 - Interest on Customer Deposits	9,585
20 FIT Adjustment - Addbacks	34,493
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	0.408514

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

Rock Hill Telephone Company
Study No.:240542 05

Attachment #6 - Form 13

TRAFFIC FACTORS

	Interstate InterLATA	Interstate IntraLATA	State InterLATA	State IntraLATA	EAS	Local	Total
1 Tandem Switching Factor							
2 Weighted Dem	0.187598	0.000000	0.042552	0.007720	0.000000	0.762130	1.000000
3 Wideband Exch Line xDSL Circuit Factor	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
4 Exchange Trunk Toll Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
5 Subscriber Plant Factor	0.250000	0.000000	0.092718	0.011577	0.000000	0.645705	1.000000
6 Conversation Minute Factor	0.697425	0.000000	0.145702	0.036145	0.120728		1.000000
7 Conversation Minute Miles Factor	0.663664	0.000000	0.156699	0.047946	0.131691		1.000000
8 Host Remote Factor	0.278707	0.000000	0.032223	0.010463	0.000000	0.678607	1.000000
9 Subscriber Line Usage Factor	0.187081	0.000000	0.042493	0.007561	0.000000	0.762865	1.000000
10 Exchange Trunk Special Factor	1.000000	0.000000	0.000000	0.000000		0.000000	1.000000
11 Equal Access Factor	0.814905	0.000000	0.185095	0.000000	0		1.000000
12 Coinless Pay MOU Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
13 IOT Category 2 Factor			0.000000	0.000000	0.000000	0.000000	0.000000
14 Wideband Conversation Minute Miles	0.000000	0.000000	0.000000	0.000000	0.000000		0.000000
15 Carrier Access Billing Factor	0.500000	0.000000	0.250000	0.250000			1.000000
16 Service Observing BD Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

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

1. Switched Access Service Revenue (per Attachment 7, Page 2)	\$2,158,735
2. Special Access Service Revenue (per Attachment 7, Page 4)	\$2,914,163
3. Total Annual Interstate Billed Access Service Revenue (Line 1+2)	\$5,072,898
4. Total Annual Interstate Access Revenue Requirement	\$5,073,640
5. Variance (Line 4 - Line 3) Note 1	\$742
1. Increase (Decrease) in Switched Access Revenue (per Attachment 7, Page 2)	\$176,036
2. Increase (Decrease) in Special Access Revenue (per Attachment 7, Page 4)	\$47,377
3. Total Increase (Decrease) in Direct Charges (line 1+ line 2)	\$223,413

Note 1: Due to rounding

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

<u>Element</u>	<u>PROPOSED RATE</u>	<u>PROJECTED YEAR ENDING 6/30/07 DEMAND*</u>	<u>PROJECTED 2006/2007 REVENUES</u>
Premium Local Switching per Minute	\$0.005428	165,913,188	\$900,577
Infor Surcharge (Per 100 Minutes)	\$0.030248	165,913,188	\$50,185
Transport (per Attachment 7, Page 3)	Varies	Varies	\$1,207,973
Total Switched Access Revenue			\$2,158,735

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	\$0.005428	\$0.00580	(\$0.00037)	165,913,188	(\$61,720)
Infor Surcharge (Per 100 Minutes)	\$0.030248	\$0.019550	\$0.01070	165,913,188	\$17,749
Transport (per Attachment 7, Page 3)	Varies	Varies	Varies	Varies	\$220,007
Total Revenue Impact					\$176,036

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

ROCK HILL TELEPHONE COMPANY
SWITCHED ACCESS SERVICE REVENUE (LOCAL TRANSPORT)
JULY 1, 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	708	\$17.24	\$12,205.92	\$17.53	\$12,411.24	\$205.32
SWITCHED PREMIUM ENTRANCE FACILITES -VG 4W	51	\$24.72	\$1,260.72	\$25.13	\$1,281.63	\$20.91
SWITCHED PREMIUM ENTRANCE FACILITES -HC DS1	3091	\$85.47	\$264,187.77	\$86.89	\$268,576.99	\$4,389.22
SWITCHED PREMIUM ENTRANCE FACILITES -HC DS3	0	\$820.54	\$0.00	\$834.16	\$0.00	\$0.00
DIRECT TRUNKED TRANSPORT TERMINATION - VG	687.24	\$11.62	\$7,985.73	\$11.81	\$8,116.30	\$130.58
DIRECT TRUNKED TRANSPORT TERMINATION - HC DS1	1751.32	\$48.96	\$85,744.63	\$49.77	\$87,163.20	\$1,418.57
DIRECT TRUNKED TRANSPORT TERMINATION - HC DS3	0	\$470.11	\$0.00	\$477.91	\$0.00	\$0.00
DIRECT TRUNKED TRANSPORT FACILITY - VG	18627	\$1.18	\$21,979.86	\$1.20	\$22,352.40	\$372.54
DIRECT TRUNKED TRANSPORT FACILITY HC DS1	16556	\$9.39	\$155,460.84	\$9.55	\$158,109.80	\$2,648.96
DIRECT TRUNKED TRANSPORT FACILITY - HC DS3	0	\$90.83	\$0.00	\$92.29	\$0.00	\$0.00
TANDEM SWITCHED FACILITY	734,066,332	\$0.000056	\$41,107.71	\$0.000103	\$75,608.83	\$34,501.12
TANDEM SWITCHED TERMINATION	49,940,691	\$0.000294	\$14,682.56	\$0.000515	\$25,719.46	\$11,036.89
TANDEM SWITCHING	234,570,633	\$0.001267	\$297,200.99	\$0.002001	\$469,375.84	\$172,174.84
800 DATA BASE QUERY	17,229,887	\$0.005000	\$86,149.44	\$0.004600	\$79,257.48	-\$6,891.95
TOTAL REVENUE			\$987,966.17		\$1,207,973.17	\$220,007.00

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

**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	72.00	\$17.24	\$1,241.28	\$17.53	\$1,262.16	\$20.88
SPECIAL VOICE CHANNEL TERM.-FOUR WIRE	468.00	\$24.72	\$11,568.96	\$25.13	\$11,760.84	\$191.88
SPECIAL VOICE CHANNEL MILEAGE FACILITY	3,073.20	\$1.18	\$3,626.38	\$1.20	\$3,687.84	\$61.46
SPECIAL VOICE CHANNEL MILEAGE TERMINATION	156.00	\$11.62	\$1,812.72	\$11.81	\$1,842.36	\$29.64
SPECIAL VOICE CONDITIONING C TYPE	48.00	\$3.44	\$165.12	\$3.50	\$168.00	\$2.88
SPECIAL VOICE CONDITIONING DATA CAPABIL	36.00	\$2.35	\$84.60	\$2.39	\$86.04	\$1.44
SPECIAL VOICE SIGNALING CAPABILITY	12.00	\$5.88	\$70.56	\$5.98	\$71.76	\$1.20
SPL DIGITAL DATA CHAN TERM 4.8 KBPS MO.	12.00	\$30.06	\$360.72	\$30.56	\$366.72	\$6.00
SPL DIGITAL DATA CHAN TERM 9.6 KBPS MO.	96.00	\$30.06	\$2,885.76	\$30.56	\$2,933.76	\$48.00
SPL DIGITAL DATA CHAN TERM 19.2 KBPS MO.	12.00	\$30.06	\$360.72	\$30.56	\$366.72	\$6.00
SPL DIGITAL DATA CHAN TERM 56.0 KBPS MO.	2,328.00	\$30.06	\$69,979.68	\$30.56	\$71,143.68	\$1,164.00
SPL DIGITAL DATA CHAN TERM 64.0 KBPS MO.	240.00	\$30.06	\$7,214.40	\$30.56	\$7,334.40	\$120.00
SPL DIG DATA CHAN MILE FACILITY 4.8 KBPS MO.	279.24	\$1.17	\$326.71	\$1.19	\$332.30	\$5.58
SPL DIG DATA CHAN MILE FACILITY 9.6 KBPS MO.	981.36	\$1.17	\$1,148.19	\$1.19	\$1,167.82	\$19.63
SPL DIG DATA CHAN MILE FACILITY 56.0 KBPS MO.	8,930.88	\$2.32	\$20,719.64	\$2.36	\$21,076.88	\$357.24
SPL DIG DATA CHAN MILE FACILITY 64.0 KBPS MO.	8,856.84	\$2.32	\$20,547.87	\$2.36	\$20,902.14	\$354.27
SPL DIG DATA CHAN MILEAGE TERM 4.8 KBPS MO.	12.00	\$11.63	\$139.56	\$11.82	\$141.84	\$2.28
SPL DIG DATA CHAN MILEAGE TERM 9.6 KBPS MO.	48.00	\$11.63	\$558.24	\$11.82	\$567.36	\$9.12
SPL DIG DATA CHAN MILEAGE TERM 19.2 KBPS MO.	12.00	\$11.63	\$139.56	\$11.82	\$141.84	\$2.28
SPL DIG DATA CHAN MILEAGE TERM 56.0 KBPS MO.	360.00	\$23.27	\$8,377.20	\$23.66	\$8,517.60	\$140.40
SPL DIG DATA CHAN MILEAGE TERM 64.0 KBPS MO.	312.00	\$23.27	\$7,260.24	\$23.66	\$7,381.92	\$121.68
			\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAP CHAN TERM 1.544 MBPS MO.	10,882.96	\$85.47	\$930,166.59	\$86.89	\$945,620.39	\$15,453.80
SPL HIGH CAP 1.544 MBPS NONRECURRING CHARGE	125.00	\$138.60	\$17,325.00	\$140.90	\$17,612.50	\$287.50
SPL HC CHAN TERM 44.736 MBPS MO. [1 DS3]	360.00	\$820.54	\$295,394.40	\$834.16	\$300,297.60	\$4,903.20
SPL HIGH CAP CHAN MILE FACILITY 1.544 MBPS MO.	52,203.24	\$9.39	\$490,188.42	\$9.55	\$498,540.94	\$8,352.52
SPL HIGH CAP CHAN MILE FACILITY 44.736 MBPS MO.	4,320.00	\$90.83	\$392,385.60	\$92.34	\$398,908.80	\$6,523.20
SPL HIGH CAP CHAN MILE TERM 1.544 MBPS MO.	3,792.00	\$48.96	\$185,656.32	\$49.77	\$188,727.84	\$3,071.52
SPL HIGH CAP CHAN MILE TERM 44.736 MBPS MO.	252.00	\$470.11	\$118,467.72	\$477.91	\$120,433.32	\$1,965.60
SPL HIGH CAPACITY MULTIPLEXING DS3 TO DS1	216.00	\$276.90	\$59,810.40	\$281.50	\$60,804.00	\$993.60
SPL HIGH CAPACITY MULTIPLEXING DS1 TO VOICE	84.00	\$83.14	\$6,983.76	\$84.52	\$7,099.68	\$115.92
SPL HIGH CAPACITY MULTIPLEXING DS1 TO DSO	12.00	\$81.25	\$975.00	\$82.60	\$991.20	\$16.20
SPL HIGH CAPACITY DSL ISP PORT CHARGE T3	12.00	\$1,250.00	\$15,000.00	\$1,270.75	\$15,249.00	\$249.00
			\$0.00	\$0.00	\$0.00	\$0.00
SYNCHRONOUS OPTICAL CHANNEL SERV. CHANNEL TERM	48.00	\$1,096.65	\$52,639.20	\$1,114.86	\$53,513.28	\$874.08
SYNCHRONOUS OPTICAL CHANNEL SERV. CHANNEL TERM 20%	48.00	\$877.32	\$42,111.36	\$891.89	\$42,810.72	\$699.36
			\$0.00	\$0.00	\$0.00	\$0.00
FRAME RELAY ACCESS CONN E.U. PORT-STANDARD 56K	24.00	\$42.20	\$1,012.80	\$42.90	\$1,029.60	\$16.80
FRAME RELAY ACCESS CONN E.U. PORT-STANDARD 1.544	24.00	\$100.79	\$2,418.96	\$102.46	\$2,459.04	\$40.08
FRAME RELAY ACCESS CONN E.U. PORT-CHAN 128KBPS	24.00	\$21.37	\$512.88	\$21.72	\$521.28	\$8.40
FRAME RELAY ACCESS PVC'S - 64 KBPS	12.00	\$11.76	\$141.12	\$11.96	\$143.52	\$2.40
FRAME RELAY ACCESS PVC'S - 128 KBPS	12.00	\$16.00	\$192.00	\$16.27	\$195.24	\$3.24
FRAME RELAY ACCESS DLCI - MONTHLY	48.00	\$2.00	\$96.00	\$2.03	\$97.44	\$1.44
			\$0.00	\$0.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTWK 10MBPS METS CDPI BAND A	12.00	\$670.00	\$8,040.00	\$681.12	\$8,173.44	\$133.44
PUBLIC PACKET DATA NTWK 10MBPS METS CDPI BAND C	60.00	\$765.00	\$45,900.00	\$777.70	\$46,662.00	\$762.00
PUBLIC PACKET DATA NTWK 10MBPS METS ISPI BAND A	24.00	\$335.00	\$8,040.00	\$340.56	\$8,173.44	\$133.44
PUBLIC PACKET DATA NTWK 10MBPS METS ISPI BAND C	12.00	\$380.00	\$4,560.00	\$386.31	\$4,635.72	\$75.72
PUBLIC PACKET DATA NTWK 10MBPS METS MPI BAND C	48.00	\$215.00	\$10,320.00	\$218.57	\$10,491.36	\$171.36
PUBLIC PACKET DATA NTWK 100MBPS METS ISPI BAND A	36.00	\$535.00	\$19,260.00	\$543.88	\$19,579.68	\$319.68
			\$0.00	\$0.00	\$0.00	\$0.00
DIGITAL ACCESS CROSS CONNECT SERVICE MONTHLY	12.00	\$50.00	\$600.00	\$11.50	\$138.00	-\$462.00
TOTAL REVENUE			\$2,866,785.64		\$2,914,163.01	\$47,377.37

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