

**Before the
Federal Communications Commission
Washington, D.C. 20554**

In the Matter of)	
)	
)	
July 1, 2007)	WCB/Pricing File No. 07-10
Annual Access Charge Tariff Filings)	
)	
National Exchange Carrier Association)	Transmittal No. 1172
Tariff F.C.C. No. 5)	
)	

**PETITION OF AT&T CORP. TO SUSPEND FOR ONE DAY AND INVESTIGATE
NATIONAL EXCHANGE CARRIER ASSOCIATION
TARIFF F.C.C. NO. 5, TRANSMITTAL NO. 1172**

David L. Lawson
Christopher T. Shenk
SIDLEY AUSTIN LLP
1501 K Street, N.W.
Washington, D.C. 20005
Tel. (202) 736-8088
Fax (202) 736-8711

Peter Jacoby
Gary L. Phillips
Paul K. Mancini
AT&T Inc.
1120 20th Street, N.W.
Suite 1000
Washington, D.C. 20036
Tel. (202) 457-3043
Fax (202) 457-3073

Attorneys for AT&T Corp.

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Pursuant to section 204 of the Communications Act, 47 U.S.C. § 204 and section 1.773 of the Commission’s Rules, 47 C.F.R. § 1.773, AT&T Corp. (“AT&T”) respectfully requests that the Commission suspend for one day and investigate the above-captioned annual interstate tariff filed by the National Exchange Carrier Association (“NECA”) and enter an appropriate accounting order.

INTRODUCTION AND SUMMARY

Only weeks ago NECA was lobbying the Commission to adopt NECA’s request for an extraordinary adjustment to its 2007/08 rate formula to provide a \$25 million transitional “cushion” against substantial revenue requirement declines that NECA had documented with cost analyses and expert testimony running more than 600 pages. NECA explained that it should not be required to reduce its rates to account fully for cost declines because its members’ “budgets cannot withstand [such a] shock.”¹ But now that the Commission has granted NECA’s

¹ Reply Comments, *National Exchange Carrier Association Inc.’s 2007 Modification of Average* (continued...)

request to soften the “shock” of rate reductions with a \$25 million add-on, NECA has filed a 2007/08 tariff that contemplates a nearly 17 percent *increase* in switched access rates and a more than 12 percent *increase* (excluding DSL) in special access rates (and an overall increase in total expected ratepayer charges of more than \$100 million) compared to the previous 2006/07 tariff period.²

As demonstrated below, the NECA tariff raises substantial questions of lawfulness and should therefore be suspended and set for investigation.³ First, the \$25 million cushion for the 2007/08 tariff period that the Commission just awarded to NECA was predicated entirely on the Commission’s acceptance of NECA’s showing that its rates would otherwise *decline* by even larger margins. Having now filed a tariff that seeks rate increases that would cost ratepayers more than \$75 million even before the \$25 million cushion, there is no conceivable justification to allow NECA to include the cushion, which would now serve no purpose other than to allow LECs to earn returns that significantly exceed the prescribed return.

Further, the assumptions used by NECA to generate the rate increase itself raise substantial questions of lawfulness. For example, in the 600 pages of cost studies and expert testimony that it recently submitted, NECA projected that traffic sensitive and special access revenue requirements for average schedule companies would decline by 10.33 percent for the

(...continued)

Schedule Formulas, WC Docket No. 06-223, 2-3 (filed Mar. 13, 2007) (“NECA Reply”).

² See NECA, Tariff F.C.C. No. 1, Transmittal No. 1172, filed June 15, 2007, Discussion and Justification, Volume I, Table 3.

³ Suspension and investigation are appropriate where a tariff raises substantial issues of lawfulness. See, e.g., *July 1, 2004 Annual Access Charge Tariff Filing*, Order, WCB/Pricing File No. 04-18, DA 04-1997, ¶ 3 (rel. July 1, 2004); *AT&T* (Transmittal No. 148), Memorandum Opinion and Order, 56 R.R.2d. 1503 (1984); *ITT* (Transmittal No. 2191), 73 F.C.C.2d. 709, 716 n.5 (1979) (citing *AT&T*, 46 F.C.C.2d 81, 86 (1974)).

2007/08 tariff period.⁴ Such a large decline in the LECs' traffic sensitive revenue requirements (*i.e.*, costs) should have resulted in significant decreases to NECA's traffic sensitive and special access rates in the July, 2007 annual tariff filing. But to support its rate increase, NECA now assumes that participating LECs' revenue requirements will *increase* by 2.7 percent rather than decrease by 10.33 percent – an unexplained 13 percentage point swing in expectations in just a few weeks that has a total industry wide impact of more than \$200 million. *See* Exhibits 1 & 2, attached hereto.

In addition, NECA has adopted a new and highly questionable method for projecting demand in this tariff filing that appears significantly to understate demand. NECA assumes that demand among the LECs that will participate in the NECA pool during the 2007/08 tariff period will decline by 7.9 percent. But AT&T's analysis of the historical demand of the 1,115 LECs that will be participating in NECA during the 2007/08 tariff period shows that demand has remained essentially flat since 2002, increasing or decreasing by only about 1 percent or less in any given year. *See* Exhibit 3, at 15, attached hereto. Moreover, NECA purports to apply this projected 7.9 percent decline to 2006 traffic volumes for these 1,115 LECs to project demand for the 2007/08 tariff period. But the 2006 demand relied on by NECA (about 17 billion minutes) understates actual 2006 demand for these carriers by more than 1.2 billion minutes, thus significantly understating the projected demand for the 2007/08 tariff period, and further inflating rates by more than \$23 million. *See* Exhibit 4, attached hereto.

⁴ *National Exchange Carrier Association Inc.'s 2007 Modification of Average Schedule Formulas*, WC Docket No. 06-223, at Exhibit 7.19 (filed Dec. 21, 2006) ("2007 NECA Proposed Modification of Average Schedule Formulas").

On this record, there clearly are substantial questions as to whether the rates proposed in the NECA tariff are unjust and unreasonable. Accordingly, the Commission should suspend for one day and investigate the NECA tariff, and enter an appropriate accounting order.

BACKGROUND

NECA “files an annual tariff as an agent for rate-of-return carriers that do not file separate tariffs.”⁵ Accordingly, “NECA files an annual access tariff that reflects averaged rates based on the participating carriers’ historical and projected costs of providing interstate access services and forecasted demand for these services.”⁶ The LECs that participate in the NECA pool “charge interexchange carriers for access services at NECA’s tariffed rates, and NECA settles with participating LECs based on their reported revenue and cost,” providing “each participating LEC an equal return on investment.”⁷

The returns received by LECs that participate in NECA are subject to the “just and reasonable” rate requirements set forth in Section 201(b) of the Communications Act, 47 U.S.C. § 201(b). “To enforce [Section 201(b)], the Commission has prescribed an authorized rate-of-return of 11.25 percent for rate-of-return carriers.”⁸ “To comply with this prescription NECA must set its tariff rates at levels that are designed to produce no more than an 11.25 percent return on interstate net investment for NECA’s tariff participants during the tariff period.”⁹ It is settled that “[v]iolations of rate-of-return prescriptions are *per se* violations of the duty to charge

⁵ Order, *In the Matter of July 1, 2004, Annual Access Charge Tariff Filings*, 19 FCC Rcd 23877, ¶ 2 (2004) (“2004 NECA Order”).

⁶ *Id.*

⁷ *Id.*

⁸ *Id.*

only ‘just and reasonable’ rates.’”¹⁰ As the D.C. Circuit has explained, “[t]he idea of a rate prescription . . . is that the agency has proclaimed that a certain situation – here a return in excess of 10 percent – is unlawful and shall not occur.”¹¹

As a general matter, NECA computes per-minute rates by dividing the participating LECs’ interstate access costs (referred to as the “revenue requirement”) by the total number of interstate access minutes (referred to as “demand”) projected to be carried on these networks during the relevant tariff period. Thus, increasing the revenue requirements (costs) or decreasing the demand estimate (volumes of per minute traffic) – or both – results in higher per minute rates.

NECA estimates the participating LECs’ revenue requirements and payments to each LEC in one of two ways. “Cost study” LECs submit to NECA documentation of their interstate access costs, and the compensation paid to these LECs is based on such costs. For the other “average schedule” LECs, NECA estimates costs (*i.e.*, revenue requirements) and compensation (referred to as “settlements”) using “average schedule formulae” that are developed by NECA and approved by the Commission. Although the average schedule formulae are used only to compensate average schedule LECs (not cost study LECs), the average schedule formulae are

(...continued)

⁹ 2004 NECA Order ¶ 8; *see also* 47 C.F.R. §§ 61.38-39.

¹⁰ *Virgin Islands Tel. Corp. v. FCC*, 444 F.3d 666, 669-70 (D.C. Cir. 2006). *See also Global Crossing Telecomm., Inc. v. Metrophones Telecomm., Inc.*, 127 S.Ct. 1513, 1519-20 (2007) (permitting Commission to “treat a violation of the [rate-of-return] prescription as a *per se* violation of the requirement of the Communications Act that a common carrier maintain ‘just and reasonable’ rates”).

¹¹ *NETCO v. FCC*, 826 F.2d 1101, 1106 (1987); *see also id.* (“Certainly carriers cannot intentionally try to violate an outstanding prescription, but that does not mean that they may achieve through inadvertence what they are forbidden from doing by design”).

nonetheless highly indicative of the revenue requirements (costs) of cost study LECs as well, because the average schedule formulae are specifically designed to “simulate the disbursements that would be received . . . by a [cost of service] company that is representative of average schedule companies.”¹²

The Commission’s rules require NECA either to file revised average schedule formulas each year before December 31, or to certify that no revisions are necessary.¹³ On December 21, 2006, NECA informed the Commission that significant revisions to the average schedule formulae were necessary, and that such changes should be implemented beginning with the July 1, 2007 tariff (the tariff at issue here).¹⁴ NECA explained that participating LECs’ costs have declined due to “sharply curtailed new investment” and “continued depreciation [that] reduces net plant.”¹⁵ NECA further explained that there “is a marked decline in costs of some line haul facilities that connect one switch to another” and “because of cost economies in fiber networks equipped for ever increasing broadband demand, the unit cost of line haul circuits has reduced significantly.”¹⁶ NECA stated that these cost reductions “caus[e] interstate revenue requirements” to decline substantially.¹⁷ These cost reductions would lead to “sharp[] . . . reductions” to the rates received by NECA participants.¹⁸ Later, in March 2007, NECA repeated

¹² 47 C.F.R. § 69.606(a).

¹³ 47 C.F.R. § 69.606(b).

¹⁴ *2007 NECA Proposed Modification of Average Schedule Formulas*, at Summary-1.

¹⁵ *Id.*, at I-5.

¹⁶ *Id.*

¹⁷ *Id.*

¹⁸ *Id.*, at I-6.

that it expects payments (settlements) to NECA participants to decline significantly,¹⁹ and just a few weeks ago, NECA held meetings with the Commission in which NECA further addressed these issues.²⁰ Overall, NECA predicted rate reductions of about 7.27 percent for the July 1, 2007-June 30, 2008 tariff period, which reflects a 10.33 percent reduction in the revenue requirement for traffic sensitive and special access services.

“Because of the sharpness of [these] . . . reductions to some companies that would otherwise be likely to interfere with their ability to continue to provide affordable service, NECA also propose[d] a two-year transition plan, which would substantially mitigate the severity of the impacts.”²¹ According to NECA, this transition period “will allow rural carriers to reshape their business plans so as not to impede maintenance, upgrade and deployment plans” and to avoid “significant financial impacts on some rural carriers.”²² Under the transition plan, rates for the July 2007-June 2008 tariff period would not be reduced by the full amount of the cost declines identified by NECA. Rather, the rates for that period would be reduced by amounts that retain an approximately \$25 million cushion.²³

Opponents of the transition plan argued that rates that include a \$25 million buffer above actual costs would result in returns that exceed the Commission’s prescription. But the Commission found that the circumstances here warranted such a transition plan, and two weeks

¹⁹ NECA Reply, at 2-3.

²⁰ See *Ex Parte Letter* from Joseph A. Douglas (NECA Vice President) to Marlene H. Dortch (FCC), WC Docket No. 06-223 (dated May 24, 2007) (“*May 24 NECA Ex Parte*”).

²¹ *2007 NECA Proposed Modification of Average Schedule Formulas*, at I-6.

²² NECA Reply, at 2-3.

²³ *National Exchange Carrier Association, Inc. 2007 Modification of Average Schedules*, WC Docket No. 06-223, DA 07-2400, ¶ 5 (rel. June 8, 2007) (“*NECA Transition Order*”).

ago, on June 8, 2007, the Commission adopted NECA's proposal.²⁴ The Commission explained that "we find that the present circumstances do justify a transition plan for average schedule companies to allow those companies sufficient time to adjust to the significant decrease in interstate settlements."²⁵

On June 15, 2007, just one week after the Commission endorsed NECA's prediction of severe rate reductions and adopted the \$25 million cushion to reduce any potential adverse affects on NECA members, NECA filed its July 1, 2007 tariff (for the tariff period from July 2007-June 2008). But this tariff does not contain the overall rate reductions on which the \$25 million cushion was justified. Rather, it includes a rate increase with an industry wide impact of more than \$100 million (including the \$25 million cushion) over 2006-07 rates.

ARGUMENT

The Commission has explained that it will suspend a NECA tariff where there are "substantial questions of lawfulness."²⁶ As demonstrated below, the unprecedented, unexpected and largely unexplained rate increase that NECA proposes raises very substantial questions as to whether the tariff complies with the Commission's rate-of-return prescription, and thus whether it violates the just and reasonable rate requirements of § 201(b). In such circumstances, the Commission has previously suspended and investigated NECA tariffs,²⁷ and it should do so here, for at least three reasons.

²⁴ *Id.*

²⁵ *Id.* ¶ 6.

²⁶ *See, e.g.,* Order, *July 1, 2004 Annual Access Charge Tariff Filing*, WCB/Pricing File No. 04-18, DA 04-1997, ¶ 3 (rel. July 1, 2004).

²⁷ *See, e.g., id.* ¶¶ 3-4 (suspending a NECA tariff based on questions as to whether it would result (continued...))

First, as recently as three weeks ago, NECA reported to the Commission that it expected a large decline in rates for the 2007/08 tariff period and that participating LEC “budgets cannot withstand the shock of [such] significant, immediate [declines in] access to revenue[s].”²⁸ Accordingly, NECA sought permission to not reduce the rates by the full amount of the cost decreases, but to leave a \$25 million cushion for the 2007/08 tariff period. Notwithstanding that this rate cushion would result in actual returns that exceed the Commission’s rate-of-return prescription, the Commission found NECA’s proposal to be justified by the need to protect small carriers from such rate shocks.²⁹ Thus, the Commission permitted NECA to set rates for the 2007/08 tariff period in a manner that retains a \$25 million rate cushion,³⁰ and it appears that the NECA rate formulas used in the 2007/08 tariff filing incorporate this \$25 million cushion.

But rather than implement rate decreases (softened by the \$25 million cushion) for the 2007/08 tariff period, the NECA tariff implements a substantial rate increase. With such a rate increase, there does not appear to be any legitimate justification for the additional \$25 million cushion that the Commission previously found to be necessary only to avoid shocks to carriers associated with rate decreases. Rather, the \$25 million cushion now serves no purpose other than to allow LECs to earn returns that significantly exceed the lawful rate-of-return prescription.

Second, the assumptions used by NECA to generate the rate increase itself appear to result in returns that will far exceed the Commission-prescribed levels. Six months ago, NECA filed with the Commission more than 600 pages of cost studies and expert testimony explaining

(...continued)
in returns that “exceed[] the 11.25 percent authorized rate-of-return”).

²⁸ NECA Reply at 3.

²⁹ *NECA Transition Order*, ¶ 5.

that its members' revenue requirements (*i.e.*, costs) were decreasing.³¹ These NECA analyses projected that traffic sensitive and special access revenue requirements would decline by 10.33 percent for the 2007/08 tariff period.³² Such a large decline in the LECs' traffic sensitive revenue requirements (*i.e.*, costs) should have resulted in significant decreases to NECA's traffic sensitive and special access rates in the July, 2007 annual tariff filing.

But AT&T calculates that NECA's July 1, 2007 access tariff assumes that participating LECs' revenue requirements (costs) will increase by 2.7 percent rather than decrease by 10.33 percent – an unexplained 13 percentage point swing. *See* Exhibit 1, attached hereto. This unexplained change in NECA's projections results in significant rate increases. Based on the 10.33 percent decrease in revenue requirements that NECA endorsed just a few weeks ago, the traffic sensitive revenue requirement would be 9.8 percent (or \$61.4 million) lower on an industry wide basis than those proposed in its tariff, and the special access revenue requirement would be 29 percent (or \$156 million) lower on an industry wide basis than those proposed in its tariff. *See* Exhibit 2, attached hereto.

(...continued)

³⁰ *Id.*

³¹ *2007 NECA Proposed Modification of Average Schedule Formulas*, at Summary-2 (filed Dec. 21, 2006) (“*2007 NECA Proposed Modification of Average Schedule Formulas*”) (discussing the “very significant reductions” to NECA members' revenue requirements); *May 24 NECA Ex Parte*, at 1; *NECA Transition Order*, ¶ 3 (discussing NECA's statements regarding “significant settlement reductions that would occur due to reduced revenue requirements”).

³² *2007 NECA Proposed Modification of Average Schedule Formulas*, Exhibit 7.19. As noted, although the average schedule formulas are used only to compensate average schedule LECs (not cost study LECs), the 10.33 percent reductions associated with the average schedule formulas are nonetheless highly indicative of the revenue requirements (costs) of cost study LECs as well because the average schedule formulas are specifically designed to “simulate the disbursements that would be received . . . by a [cost of service] company that is representative of average schedule companies.” 47 C.F.R. § 69.606(a).

Third, NECA's new approach to estimating projected demand for NECA members appears substantially to understate demand, thus further inflating rates above lawful levels. In prior years, NECA used a complex econometric model to estimate demand, but this year NECA appears to have abandoned that longstanding approach and adopted a simple trend analysis. However, NECA relies on the historical demand trend of only a subset of the LECs that will actually be participating in NECA during the 2007/08 tariff period. In particular, NECA includes the demand of only those LECs that have consistently participated in NECA since 1999. The NECA demand projections thus exclude, among others, the historical demand trends of (1) all LECs that are currently participating in the NECA pool but that have exited and re-entered the NECA pool at any time since 1999, and (2) all LECs that currently do not participate in the NECA pool but that will enter (or re-enter) the NECA pool in the 2007/08 tariff period. Using this approach, NECA projects that the demand for the LECs that will participate in the NECA pool for the 2007/08 tariff period will decline by 7.9 percent.

There is a serious question as to the accuracy of this 7.9 percent estimate. As noted, that estimate is based on historical trends of the subset of LECs that have participated in NECA consistently since 1999. But AT&T has analyzed the historical trend of all of the LECs that will actually participate in NECA during the 2007/08 tariff period since 2002. This analysis shows that historical demand for these carriers has been essentially flat, changing at most (up or down) by about 1 percent year-over-year through 2006 (*see* Exhibit 3, at 15, attached hereto).

Further, even if the 7.9 percent projected decline in demand were accurate, there are substantial questions as to whether this projected decline was properly translated into projected demand (in terms of minutes) for the 2007/08 tariff period. To translate the 7.9 percent decline into total demand for the 2007/08 tariff period, NECA purports to have first identified the total

2006 demand of all of the 1,115 LECs that will participate in the NECA pool for the 2007/08 tariff period. According to NECA the 2006 demand for those LECs was 17 billion minutes. To translate that 2006 demand into 2007/08 demand, NECA reduced that 17 billion minutes by its projected 7.9 percent annual decline in demand, to obtain a projected demand figure of 15.5 billion minutes.

In fact, however, the total demand for these LECs in 2006 was not 17 billion minutes; it was 18.3 billion minutes, *See Exhibit 3, at 15, attached hereto.* NECA therefore omitted 1.2 billion minutes from its 2006 demand calculation. Thus, even using NECA's projected 7.9 percent decline in demand, that projection should have been applied to 18.3 billion minutes, not 17 billion minutes, which would have resulted in a 2007/08 demand projection of 16.2 billion minutes, not 15 billion minutes, as NECA claims. This error results in rates that are further inflated by more than \$23 million on an industry wide basis. *See Exhibit 4, attached hereto.*

CONCLUSION

The Commission should suspend for one day and investigate the above-captioned NECA tariff, and enter an appropriate accounting order.

Respectfully submitted,

AT&T Corp.

By: /s/ Peter Jacoby

David L. Lawson
Christopher T. Shenk
SIDLEY AUSTIN LLP
1501 K Street, N.W.
Washington, D.C. 2005
Tel. (202) 736-8088
Fax (202) 736-8711

Peter Jacoby
Gary L. Phillips
Paul K. Mancini
AT&T Inc.
1120 20th Street, N.W.
Suite 1000
Washington, D.C. 20036
Tel. (202) 457-3043
Fax (202) 457-3073

Attorneys for AT&T Corp.

Please Also Fax Replies To:

Safir Rammah
Fax: (703) 691-6057

June 22, 2007

CERTIFICATE OF SERVICE

I hereby certify that on this 22nd day of June, 2007, I caused true and correct copies of the forgoing Petition of AT&T Corp. to Suspend And Investigate National Exchange Carrier Association Tariff F.C.C. No. 5, Transmittal No. 1172, to be served on all parties as described below.

Dated: June 22, 2007
Washington, D.C.

/s/ Christopher T. Shenk

By Electronic Mail

Thomas Navin, Chief
Wireline Competition Bureau
Federal Communications Commission
445 12th Street, S.W.
Washington, DC 20554
Thomas.Navin@fcc.gov

Best Copy and Printing, Inc.
Portals II
445 12th Street, S.W.
Room CY-B402
Washington, DC 20554
fcc@bcpiweb.com

Albert Lewis, Division Chief
Pricing Policy Division
Federal Communications Commission
445 12th Street, S.W.
Washington, DC 20554
Albert.Lewis@fcc.gov

Raj Kannan
Pricing Policy Division
Federal Communications Commission
445 12th Street, SW, Room 5-A221
Washington, DC 20554
raj.kannan@fcc.gov

By Facsimile and U.S. Mail

Jeffrey Dupree
NECA
80 South Jefferson Road
Whippany, NJ 07981
Fax: (973) 599-6612

NECA's Proposed % Increase in Access Revenue Requirement

Exhibit 1

(Dollars in \$000)

		<u>A</u>	<u>B</u>	<u>C</u>
		2006 PYCOS Revenue Requirement *	Annual Growth **	Weighted Revenue Requirement Impact ***
Line 1	Switched	\$665,133	-3.94%	-2.35%
Line 2	Specials	\$448,628	12.59%	5.07%
Line 3	Total	\$1,113,761		2.72%

Notes: * Total Switched RRQ per PYCOS column 2 Table 7. Total Special RRQ per PYCOS column 2 Table 8.

** Total Switched RRQ per PYCOS column 3 Table 7. Total Special RRQ per PYCOS column 3 Table 8.

*** Switched = (Column B Line 1 * Column A Line 1) / Column A Line 3

*** Specials = (Column B Line 2 * Column A Line 2) / Column A Line 3

**Comparison of NECA's Expected Revenue Requirement Reduction Projected in December 2006
vs. As Filed in 2007 Annual Filing Transmittal No. 1172**

Exhibit 2

(Dollars in \$000)

		<u>Total Switched Revenue Requirement</u>	<u>Total Specials Revenue Requirement</u>
Line 1	Total Revenue Requirement (1)	\$665,133	\$448,628
Line 2	Revenue Requirement Growth Projected as of December 2006 (2)	-10.33%	-10.33%
Line 3	Test Period Revenue Requirement based on December 2006 Projection (3)	<u>\$564,779</u>	<u>\$380,940</u>
Line 4	NECA Transmittal 1172 Annual Growth (4)	-3.94%	12.73%
Line 5	NECA Transmittal 1172 Revenue Requirement Projection (5)	<u>\$626,211</u>	<u>\$536,959</u>
Line 6 = Ln5-Ln3	Test Period Revenue Requirement Difference	\$61,432	\$156,019
Line 7 = Ln6/Ln5	Test Period Revenue Requirement Percent Difference	9.81%	29.06%

(1) 2006 PYCOS total RRQ, NECA Volume 1, tables 7 & 8.

(2) 2007 Modification of Average Schedules, Appendix E, Current traffic sensitive settlement = \$32,562,422 per month

The proposed traffic sensitive settlement per month = \$29,200,156

(3) $Ln1 * (1+Ln2)^{(3/2)}$

(4) NECA Volume 1, Tables 7 & 8

(5) $Ln1 * (1+Ln4)^{(3/2)}$

2007/2008 NECA TS Participant Pool AMOUs 2002-2006

Exhibit 3

SAR_ID	State	SAR_ABBR	MOU 2002	MOU 2003	MOU 2004	MOU 2005	MOU 2006
482255	MT	3-RIVERS TEL COOP	68,409,375	69,408,638	68,366,796	69,976,930	67,096,244
381601	ND	ABSARAKA COOP TEL CO	134,194	107,451	78,986	81,382	71,700
452191	AZ	ACCIPITER COMM.	678,155	490,271	453,032	442,972	395,584
220395	GA	ACCUCOMM TELECOMM.	9,800,387	10,504,965	10,824,850	10,208,540	9,920,613
351346	IA	ACE TEL ASSN-IA	11,421,281	11,156,214	10,981,321	12,596,805	12,715,929
361346	MN	ACE TEL ASSN-MN	33,560,632	32,550,061	35,113,391	34,032,969	32,282,109
310704	MI	ACE TEL OF MICHIGAN	8,349,848	7,882,901	9,790,450	10,245,641	10,698,144
613022	AK	ACS-AK GREATLAND	41,898,446	40,657,536	43,423,467	32,814,247	25,172,677
613012	AK	ACS-AK JUNEAU	92,125,745	86,103,391	81,803,754	61,125,027	52,957,010
613008	AK	ACS-FAIRBANKS, INC.	126,442,445	115,719,427	118,807,610	108,411,040	93,644,526
613010	AK	ACS-N GLACIER STATE	185,814,042	193,820,321	204,040,656	185,336,727	180,450,452
613020	AK	ACS-N SITKA	62,443,813	57,565,275	62,938,265	55,587,747	52,302,877
610989	AK	ADAK	-	-	-	-	358,884
340976	IL	ADAMS TEL COOP	14,127,094	14,033,437	13,763,869	10,124,398	8,211,982
462178	CO	AGATE MUTUAL TEL CO	313,412	290,457	361,210	347,780	503,819
613017	AK	ALASKA TEL CO	41,446,083	40,058,855	37,913,205	35,509,995	32,254,193
361347	MN	ALBANY MUTUAL ASSN	8,317,073	7,182,461	6,922,492	6,310,308	5,506,516
472213	ID	ALBION TEL CO-ATC	17,514,857	16,719,842	16,765,746	15,963,206	17,266,300
442090	TX	ALENCO COMMUNICATION	5,388,770	4,524,227	4,433,753	4,553,120	3,931,500
512290	WY	ALL WEST COMM.-WY	2,934,548	2,597,220	2,027,397	1,784,460	1,957,094
502288	UT	ALL WEST COMM-UT	16,609,597	16,156,003	17,480,904	15,129,376	15,595,673
310542	MI	ALLBAND COMM COOP	-	-	-	-	29,891
310669	MI	ALLENDALE TEL CO	13,614,090	11,423,322	7,648,657	7,668,383	6,778,296
300665	OH	ALLTEL OHIO INC.	303,861,396	295,230,336	295,755,184	284,056,942	259,961,265
421860	MO	ALMA COMM. CO.	899,900	945,485	1,098,713	1,171,048	934,652
220344	GA	ALMA TEL CO	18,611,615	17,435,915	16,651,904	17,473,944	17,441,426
351106	IA	ALPINE COMM.	17,879,642	16,767,858	15,640,521	15,398,051	14,774,815
190217	VA	AMELIA TEL CORP	10,394,276	10,337,006	10,850,102	11,619,285	13,944,773
673900	AS	AMERICAN SAMOA	11,871,139	12,797,794	11,796,568	14,874,470	19,089,515
330842	WI	AMERY TELCOM, INC.	22,572,872	23,282,851	24,465,957	22,324,794	20,046,803
330843	WI	AMHERST TEL CO	11,178,559	11,104,014	11,109,245	10,815,150	9,966,696
351097	IA	ANDREW TEL CO INC	733,156	647,803	545,407	517,886	597,170
371516	NE	ARAPAHOE TEL CO	7,098,670	6,414,246	6,226,023	6,806,205	6,470,540
300585	OH	ARCADIA TEL CO	1,324,124	1,330,142	1,399,911	1,423,992	1,276,276
351098	IA	ARCADIA TEL CO	752,909	745,751	693,027	823,288	712,770
613001	AK	ARCTIC SLOPE TEL	30,370,913	28,899,844	30,795,670	28,792,534	27,986,425
290280	TN	ARDMORE TEL CO	31,025,397	29,788,235	30,809,996	30,844,187	29,749,773
452171	AZ	ARIZONA TELEPHONE CO	9,552,576	9,464,725	9,047,987	9,308,579	9,049,544
401692	AR	ARKANSAS TEL CO	22,751,985	23,070,622	24,110,927	24,345,735	24,323,529
371517	NE	ARLINGTON TEL CO	2,668,017	2,499,806	2,249,676	2,332,367	2,127,771
391640	SD	ARMOUR INDEPENDENT	4,360,298	4,031,657	4,304,531	4,600,562	4,264,123
200256	WV	ARMSTRONG OF WV	6,719,665	6,821,588	7,279,875	8,074,413	8,486,818
150071	NY	ARMSTRONG TEL CO-NY	9,884,680	10,782,874	10,512,556	10,329,026	9,761,573
170189	PA	ARMSTRONG TEL CO-PA	6,069,900	5,577,529	4,991,051	4,298,679	3,896,881
170195	PA	ARMSTRONG TEL NORTH	1,589,802	1,524,652	1,525,294	1,713,668	1,667,556
180216	MD	ARMSTRONG TEL OF MD	28,205,134	25,737,742	24,248,348	23,756,909	22,236,867
200267	WV	ARMSTRONG TEL. CO.	11,259,736	11,283,873	11,664,632	12,563,049	11,939,236
361374	MN	ARROWHEAD COMM CORP	1,504,991	1,415,854	1,309,397	1,494,765	1,351,208
361350	MN	ARVIG TEL CO	21,516,989	21,461,781	21,555,531	22,540,079	22,498,993
532404	OR	ASOTIN TEL - OR	552,997	616,288	674,311	614,310	723,360
522404	WA	ASOTIN TEL - WA	3,567,714	3,512,397	3,946,652	4,496,080	4,509,704
351101	IA	ATKINS TEL CO, INC	1,507,525	1,699,166	1,803,923	1,494,645	1,305,058
431966	OK	ATLAS TEL CO	7,216,167	6,340,053	6,049,754	6,331,377	30,413,288
300588	OH	AYERSVILLE TEL CO	3,194,955	3,036,580	2,778,526	3,134,126	2,848,791
351105	IA	AYRSHIRE FARMERS MUT	571,761	619,390	654,310	608,076	511,662
492259	NM	BACA VALLEY TEL CO	3,340,007	3,500,348	3,652,423	3,726,492	3,157,905
330844	WI	BADGER TELECOM, INC.	11,388,783	10,972,758	11,665,566	13,629,962	15,065,747
330846	WI	BALDWIN TELECOM	17,629,727	17,943,614	17,660,075	17,037,217	15,135,582
351107	IA	BALDWIN-NASHVILLE	734,262	829,917	853,612	864,494	743,178
260396	KY	BALLARD RURAL COOP	17,535,656	19,559,522	18,791,011	18,088,358	16,103,275
310675	MI	BARAGA TEL CO	12,635,038	13,183,026	14,196,826	13,663,502	12,571,928
230469	NC	BARNARDSVILLE TEL CO	4,195,849	4,266,489	3,977,818	4,134,343	4,268,058
351108	IA	BARNES CITY COOP	355,118	278,952	300,118	370,497	324,062
310676	MI	BARRY COUNTY TEL CO	15,842,367	16,015,688	13,848,230	12,696,931	12,932,637
280446	MS	BAY SPRINGS TEL CO	36,972,639	34,689,406	34,685,124	35,973,083	29,486,913
330925	WI	BAYLAND TEL CO	5,082,971	4,969,731	4,680,627	4,701,724	4,508,681
503032	UT	BEAR LAKE COMM	2,369,849	2,093,015	1,946,179	1,973,561	1,689,160
532359	OR	BEAVER CREEK COOP	10,990,308	11,194,811	10,773,963	10,683,304	8,487,725
520581	WA	BEAVER CREEK TIMBRLN	-	-	-	-	10,720
552284	NV	BEEHIVE TEL CO - NV	67,747,185	74,789,565	114,525,862	163,003,716	209,579,670
502284	UT	BEEHIVE TEL CO - UT	16,581,888	16,781,831	32,928,230	150,256,817	173,110,340
431968	OK	BEGGS TEL CO	3,924,087	4,131,409	4,619,517	4,523,299	4,000,560
381604	ND	BEK COMM. COOP.	18,831,781	19,426,123	18,524,317	18,724,098	17,040,687
330847	WI	BELMONT TEL CO	1,944,618	1,845,412	1,819,695	1,810,392	1,658,056
290553	TN	BEN LOMAND RURAL	78,908,375	79,445,692	84,664,659	84,450,881	78,352,351
372455	NE	BENKELMAN TEL CO	3,270,223	3,341,566	3,159,414	3,295,972	3,014,785
361356	MN	BENTON COOP TEL CO	7,085,755	8,763,312	8,467,899	8,538,497	7,803,458
330848	WI	BERGEN TEL CO	882,922	833,492	748,124	860,036	937,852

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SAR_ID	State	SAR_ABBR	MOU 2002	MOU 2003	MOU 2004	MOU 2005	MOU 2006
150073	NY	BERKSHIRE TEL CORP	15,487,755	15,200,238	16,590,128	17,037,124	16,274,174
351110	IA	BERNARD TEL CO INC	1,246,455	1,282,184	1,239,350	1,281,056	1,047,468
613002	AK	BETTLES TEL CO INC	561,737	558,150	336,522	293,888	369,992
442039	TX	BIG BEND TEL CO INC	15,748,855	14,137,236	14,391,657	14,246,942	13,234,704
462192	CO	BIG SANDY TELECOM	3,008,530	3,323,738	3,210,667	3,347,138	3,151,609
462181	CO	BIJOU TEL COOP ASSOC	4,491,880	4,183,590	3,361,688	3,413,516	2,875,062
431969	OK	BIXBY TEL CO	27,425,968	26,301,869	24,861,330	25,637,716	25,599,771
330849	WI	BLACK EARTH TEL CO	2,600,302	2,593,823	2,617,935	2,527,420	2,576,877
361357	MN	BLACKDUCK TEL CO	5,372,956	4,889,453	4,681,438	4,340,196	4,428,487
482235	MT	BLACKFOOT TEL - BTC	28,835,565	31,279,487	34,340,161	31,062,722	28,224,464
483308	MT	BLACKFOOT TEL - CFT	36,923,385	40,014,463	46,996,133	43,108,807	40,409,451
462182	CO	BLANCA TEL CO	4,117,182	4,767,198	5,217,633	5,981,764	6,849,176
310678	MI	BLANCHARD TEL ASSN	3,153,812	3,663,523	4,937,364	4,769,300	4,631,819
290554	TN	BLEDSON TEL COOP	28,030,006	28,228,619	29,317,396	29,981,759	30,006,771
330850	WI	BLOOMER TEL CO	8,741,662	7,742,438	7,032,870	6,784,601	6,131,582
320742	IN	BLOOMINGDALE HOME	1,944,595	2,084,496	2,002,503	1,815,577	1,779,222
310679	MI	BLOOMINGDALE TEL CO	5,190,784	5,432,528	5,117,031	5,027,257	4,698,399
442038	TX	BLOSSOM TEL CO	2,931,421	7,037,507	12,258,501	11,843,829	10,746,613
250282	AL	BLOUNTSVILLE TEL CO	11,415,350	13,306,887	14,811,125	14,529,201	12,897,378
361358	MN	BLUE EARTH VALLEY	17,144,505	16,825,220	17,140,489	17,811,506	14,301,106
220346	GA	BLUE RIDGE TEL CO	34,417,592	30,806,263	37,762,957	33,923,987	27,278,943
411746	KS	BLUE VALLEY TEL CO	21,581,959	18,536,825	18,429,793	20,452,150	22,026,082
330851	WI	BONDUEL TEL CO	2,273,313	2,410,171	2,451,677	2,717,785	3,083,945
442073	TX	BORDER TO BORDER	158,674	128,202	112,169	86,507	82,903
420463	MO	BPS Tel. Co.	12,495,508	14,570,969	15,091,924	14,838,481	14,040,342
260398	KY	BRANDENBURG TEL CO	91,222,377	94,262,971	91,368,485	87,120,020	78,851,281
220347	GA	BRANTLEY TEL CO	15,391,710	17,749,243	16,148,459	16,651,158	16,175,670
442040	TX	BRAZORIA TEL CO	13,655,383	11,246,307	11,501,500	11,649,200	10,832,141
442041	TX	BRAZOS TEL COOP INC	9,448,075	8,737,424	9,233,955	9,790,326	9,925,576
351112	IA	BREDA TEL COOP	2,439,919	2,471,720	2,754,266	3,242,750	2,406,763
120038	NH	BRETTON WOODS TEL CO	3,203,291	2,866,865	2,818,717	2,785,358	1,994,921
361362	MN	BRIDGEWATER TEL CO	37,735,056	39,750,541	34,438,962	39,362,311	45,890,422
250283	AL	BRINDLEE MOUNTAIN	33,939,133	37,297,499	39,519,487	39,215,689	36,094,914
613003	AK	BRISTOL BAY TEL COOP	6,093,996	5,503,338	5,833,555	5,185,203	5,208,893
351113	IA	BROOKLYN MUTUAL TEL	3,169,243	2,937,661	2,871,370	2,671,185	2,396,920
280447	MS	BRUCE TEL CO - MS	6,791,262	7,708,536	9,550,003	7,838,860	8,606,699
330855	WI	BRUCE TEL CO, INC	5,119,162	5,035,296	4,967,940	4,902,610	4,868,332
170151	PA	BUFFALO VALLEY TEL	55,340,250	60,935,598	49,239,832	44,918,195	40,773,512
190219	VA	BUGGS ISLAND COOP	12,991,624	13,877,529	14,988,100	15,409,372	15,562,317
220348	GA	BULLOCH COUNTY RURAL	29,782,076	23,905,693	23,053,288	22,684,031	20,923,703
190220	VA	BURKE'S GARDEN TEL	356,489	413,769	548,214	611,256	596,709
330856	WI	BURLINGTON B&W	12,573,776	12,027,016	11,509,115	10,923,764	10,845,883
613004	AK	BUSH-TELL INC.	3,852,686	3,821,317	5,400,573	8,577,829	6,391,962
250284	AL	BUTLER TEL CO	23,160,546	25,468,538	29,504,514	33,144,978	32,054,548
351115	IA	BUTLER-BREMER MUTUAL	4,839,827	4,605,749	4,904,434	4,669,990	4,655,384
542301	CA	CALAVERAS TEL CO	6,487,636	6,889,011	9,908,763	10,209,153	9,982,347
280448	MS	CALHOUN CITY TEL CO	7,058,715	7,251,208	8,342,350	9,188,992	9,381,479
361365	MN	CALLAWAY TEL CO	766,739	799,432	883,401	962,551	967,057
542311	CA	CAL-ORE TELEPHONE CO	10,143,068	9,810,764	10,653,728	10,477,377	9,477,400
472215	ID	CAMBRIDGE TEL CO	8,170,561	8,090,697	8,561,124	8,816,767	8,769,852
340983	IL	CAMBRIDGE TEL CO -IL	5,709,461	5,018,861	4,399,008	4,083,383	4,016,006
371526	NE	CAMBRIDGE TEL CO -NE	3,739,628	3,613,467	3,774,976	4,099,297	3,824,110
320744	IN	CAMDEN TEL CO - IN	3,036,773	2,510,617	2,785,382	3,047,483	3,363,832
270425	LA	CAMERON TEL CO - LA	25,916,522	21,384,048	21,412,797	19,120,975	13,263,213
440425	TX	CAMERON TEL CO TEXAS	2,085,570	1,851,694	1,854,732	1,693,104	1,508,210
270426	LA	CAMPITI-PLEASANT HILL	7,045,370	7,780,228	7,651,940	7,501,138	7,457,260
431974	OK	CANADIAN VALLEY TEL	4,823,934	4,279,979	4,424,654	4,294,886	3,813,042
532362	OR	CANBY TEL ASSN	32,117,856	30,319,079	29,673,301	28,721,544	26,277,204
361440	MN	CANNON VLY TELECOM	4,457,412	5,412,983	4,812,205	4,301,277	4,066,875
442046	TX	CAP ROCK TEL COOP	8,519,136	8,516,524	9,691,505	9,378,433	9,091,187
431976	OK	CARNEGIE TEL CO INC	3,795,272	4,227,996	4,065,976	4,036,018	3,958,554
310683	MI	CARR TEL CO	2,967,388	2,999,658	3,448,733	3,215,347	3,377,318
351118	IA	CASCADE TEL CO	3,586,828	3,560,794	3,220,797	3,712,914	3,256,691
532371	OR	CASCADE UTIL INC	27,041,021	25,804,874	24,624,949	25,099,145	23,282,489
351119	IA	CASEY MUTUAL TEL CO	1,302,604	1,401,912	1,669,262	1,628,144	1,266,747
150076	NY	CASSADAGA TEL CORP	3,330,519	3,462,053	3,308,944	3,010,370	2,596,804
250285	AL	CASTLEBERRY TEL CO	3,126,975	3,493,034	3,935,914	3,418,829	3,943,390
351121	IA	CENTER JUNCTION TEL	299,929	285,578	279,543	275,196	206,945
401697	AR	CENTRAL ARKANSAS TEL	8,719,429	8,617,324	8,469,737	7,921,120	6,704,495
483310	MT	CENTRAL MONTANA	28,365,797	26,635,825	26,606,377	25,255,766	23,584,717
431977	OK	CENTRAL OKLAHOMA TEL	9,263,907	7,827,095	6,709,739	6,689,899	6,191,586
351125	IA	CENTRAL SCOTT TEL CO	18,350,689	17,497,253	16,134,611	14,431,541	14,639,394
330859	WI	CENTRAL STATE TEL CO	16,209,684	16,552,023	17,191,680	18,443,553	19,863,438
442052	TX	CENTRAL TEXAS CO-OP	12,118,008	11,281,522	10,732,485	11,829,091	11,780,596
502277	UT	CENTRAL UTAH TEL INC	9,556,925	10,991,056	10,793,923	10,316,672	10,640,788
270436	LA	CENTURY NORTH LA	31,252,515	30,197,806	26,314,416	25,667,986	23,287,673
290557	TN	CENTURY-CLAIBORNE	30,411,021	31,279,395	32,295,532	32,735,813	32,183,927
310705	MI	CENTURY-NORTH MICH.	7,266,591	6,837,334	6,653,565	6,684,885	5,694,854

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SAR_ID	State	SAR_ABBR	MOU 2002	MOU 2003	MOU 2004	MOU 2005	MOU 2006
270440	LA	CENTURYTEL - EAST LA	10,926,210	9,634,725	9,340,794	9,346,273	8,459,492
280458	MS	CENTURYTEL - N. MISS	86,887,398	91,914,085	91,050,140	86,510,220	83,385,889
401705	AR	CENTURYTEL- ARKANSAS	66,431,154	65,648,918	67,280,510	68,332,518	61,202,808
401142	AR	CENTURYTEL NW-AR-RUS	357,940,632	316,772,855	308,330,724	320,602,120	289,981,682
401143	AR	CENTURYTEL NW-AR-SIL	77,324,293	74,007,304	73,391,417	75,055,651	68,797,968
472225	ID	CENTURYTEL OF IDAHO	17,649,990	17,409,623	17,971,245	17,615,553	16,046,883
320801	IN	CENTURYTEL OF ODOM	4,055,921	4,299,804	4,294,892	4,221,730	3,708,425
492274	NM	CENTURYTEL SW-NM	22,085,858	21,898,871	21,359,346	20,768,850	19,024,848
290552	TN	CENTURYTEL-ADAMSVILL	23,863,230	23,170,120	24,218,096	22,659,790	20,726,287
320747	IN	CENTURYTEL-CENTR IN	7,880,913	7,568,383	6,902,634	7,231,086	6,986,312
270423	LA	CENTURYTEL-CENTR LA	49,031,927	50,425,573	50,530,485	52,071,689	53,843,322
401144	AR	CENTURYTEL-CENTRAL A	277,765,328	265,519,299	264,511,983	263,525,221	236,193,528
270427	LA	CENTURYTEL-CHATHAM	4,438,727	4,814,896	5,149,347	5,246,652	4,980,965
351126	IA	CenturyTel-Chester	856,084	768,487	705,053	754,339	569,504
462208	CO	CENTURYTEL-COLORADO	40,934,268	41,206,635	41,791,373	41,394,642	39,367,544
270434	LA	CENTURYTEL-EVANGELIN	82,608,326	80,334,614	82,758,974	84,397,783	73,931,859
330877	WI	CENTURYTEL-FAIRWATER	3,090,365	2,591,193	2,657,749	2,430,068	2,135,099
330884	WI	CENTURYTEL-FORESTVIL	4,137,381	4,132,658	4,126,180	4,171,645	3,551,666
330898	WI	CenturyTel-Larsen-Re	6,489,820	5,964,587	5,608,713	5,331,420	4,570,542
442101	TX	CENTURYTEL-LK DALLAS	36,325,735	35,177,549	33,895,224	32,372,367	30,078,797
401711	AR	CENTURYTEL-MTN HOME	89,255,320	87,869,841	86,692,179	88,202,747	82,997,985
330970	WI	CENTURYTEL-MW-WI	18,723,405	17,424,794	16,389,422	15,479,517	13,932,362
330956	WI	CenturyTel-North WI	40,391,282	38,389,105	39,776,903	38,748,846	33,663,465
270431	LA	CENTURYTEL-NW LA	35,100,352	38,398,135	38,290,276	36,502,881	33,193,004
330950	WI	CenturyTel-NW WI	73,271,813	75,123,020	77,447,447	75,194,302	68,322,847
290574	TN	CENTURYTEL-OOLTEWAH	35,765,154	34,034,875	31,663,013	30,427,943	28,169,520
442117	TX	CENTURYTEL-PORT ARAN	9,364,799	8,926,215	8,418,314	8,163,579	6,788,999
351274	IA	CENTURYTEL-POSTVILLE	12,853,383	11,209,383	13,808,478	16,973,432	21,308,067
401720	AR	CENTURYTEL-REDFIELD	5,538,637	5,156,452	4,954,866	4,720,010	3,993,374
270439	LA	CENTURYTEL-RINGGOLD	5,254,656	7,617,725	5,916,685	6,203,708	5,785,874
270424	LA	CENTURYTEL-SE LA	29,642,144	27,695,567	26,749,463	26,042,652	21,964,750
330931	WI	CENTURYTEL-SO WI	16,069,732	14,496,003	14,765,735	14,761,731	12,540,629
401727	AR	CENTURYTEL-SOUTH AR	7,204,375	7,346,494	7,595,003	9,465,755	8,386,716
270442	LA	CENTURYTEL-SW LA	17,944,439	17,775,849	18,042,443	18,581,443	15,686,069
310689	MI	CENTURYTEL-UPPER MI	31,293,605	26,079,470	22,334,734	21,437,446	21,508,958
150077	NY	CHAMPLAIN TEL CO	20,618,883	20,886,214	20,279,245	20,614,469	20,103,611
310685	MI	CHATHAM TEL CO - MI	6,301,680	6,603,159	6,941,194	7,003,276	7,064,221
150078	NY	CHAUTAUQUA & ERIE	35,151,278	33,793,242	32,543,546	30,038,655	26,604,318
150079	NY	CHAZY & WESTPORT	10,714,192	10,836,801	10,313,077	10,002,445	9,784,937
330860	WI	CHEQUAMEGON COM COOP	28,045,015	27,598,314	29,616,240	30,572,433	29,939,311
431979	OK	CHEROKEE TEL CO	20,732,099	20,730,115	22,541,474	21,685,418	20,433,553
240516	SC	CHESTER TEL CO - SC	51,220,609	51,576,071	53,831,607	50,307,467	46,869,505
391647	SD	CHEYENNE RIVER SIOUX	11,801,715	10,485,712	10,748,082	11,020,514	10,525,136
330861	WI	CHIBARDUN TEL COOP	19,272,772	18,195,491	15,725,753	16,170,958	15,297,301
220354	GA	CHICKAMAUGA TEL CORP	18,351,218	18,681,922	15,604,034	16,345,364	12,211,347
431980	OK	CHICKASAW TEL CO	42,967,047	28,406,423	29,893,398	26,240,005	25,113,791
100004	ME	CHINA TEL CO.	13,408,678	11,349,726	10,651,685	10,656,112	9,025,708
421893	MO	CHOCTAW TELEPHONE CO	1,514,043	1,476,671	1,587,096	1,500,062	1,427,699
431981	OK	CHOUTEAU TEL CO	9,785,963	9,773,052	7,719,132	8,036,401	7,932,021
361425	MN	CHRISTENSEN-MADELIA	6,096,360	4,451,138	3,076,147	4,135,799	3,926,172
512289	WY	CHUGWATER TEL CO	1,470,578	907,961	1,134,772	1,054,483	935,461
552349	NV	CHURCHILL-CC COMM.	59,609,173	55,065,253	57,758,523	56,899,965	53,742,700
431982	OK	CIMARRON TEL CO	17,487,421	16,133,131	17,005,789	16,634,786	14,873,424
613005	AK	CIRCLE UTILITIES	144,860	136,747	150,212	45,050	49,572
150081	NY	CITIZENS HAMMOND NY	2,932,628	3,103,135	3,351,197	3,686,594	3,279,926
230473	NC	CITIZENS TEL CO	63,493,098	65,649,509	66,521,933	63,086,963	58,933,453
220355	GA	CITIZENS TEL CO - GA	13,110,147	13,343,113	17,633,816	15,767,446	11,404,793
421865	MO	CITIZENS TEL CO - MO	9,243,898	8,548,607	8,127,031	7,551,576	6,539,692
190225	VA	CITIZENS TEL COOP	18,622,675	25,310,975	30,348,771	31,957,225	31,889,187
330863	WI	CITIZENS TEL COOP-WI	5,957,530	5,957,117	6,212,825	5,747,029	5,054,331
320751	IN	CITIZENS TEL CORP	9,511,495	7,856,154	7,754,679	7,627,245	6,672,514
361353	MN	CITY OF BARNESVILLE	3,792,654	3,894,044	3,363,618	3,173,422	3,164,220
391650	SD	CITY OF BROOKINGS	38,208,355	45,252,004	53,322,949	48,418,487	44,093,023
391653	SD	CITY OF FAITH MUNIC	982,342	955,906	1,116,314	970,588	867,106
361370	MN	CLARA CITY TEL EXCH	2,619,413	2,916,799	2,865,422	2,717,629	2,490,812
351130	IA	CLARENCE TEL CO	1,930,517	1,783,238	1,716,760	1,761,004	1,459,777
371531	NE	CLARKS TELECOM CO.	2,521,276	2,212,758	2,214,054	2,106,583	1,909,519
340990	IL	CLARKSVILLE MUTUAL	487,100	721,030	776,794	608,021	570,220
320753	IN	CLAY CTY RURAL COOP	38,166,163	35,195,028	28,364,740	25,431,174	22,797,585
532363	OR	CLEAR CREEK MUTUAL	9,452,247	9,229,843	9,380,196	9,357,533	8,770,804
351132	IA	CLEAR LAKE INDEPEND	18,127,261	17,024,039	15,472,151	13,809,582	13,775,940
330865	WI	CLEAR LAKE TEL CO-WI	5,199,406	5,007,493	5,197,762	4,946,848	4,767,672
361372	MN	CLEMENTS TEL CO	503,443	744,829	349,690	393,007	314,095
401698	AR	CLEVELAND COUNTY TEL	5,919,879	5,821,695	6,265,282	6,219,355	5,511,430
310688	MI	CLIMAX TEL CO	1,754,235	2,208,784	2,913,255	2,959,315	2,993,295
351133	IA	C-M-L TEL COOP ASSN	1,648,994	1,602,406	1,788,262	1,723,542	1,575,210
100005	ME	COBBOSSECONTEE TEL	2,104,038	2,293,862	2,365,215	2,387,129	2,060,200
330866	WI	COCHRANE COOP TEL CO	4,282,559	4,033,853	3,946,993	4,208,209	3,461,762

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SAR_ID	State	SAR_ABBR	MOU 2002	MOU 2003	MOU 2004	MOU 2005	MOU 2006
442057	TX	COLEMAN COUNTY CO-OP	4,035,170	4,059,227	3,974,714	3,895,294	3,593,736
351134	IA	COLO TEL CO	1,446,092	1,408,681	1,488,112	1,538,077	1,448,680
442059	TX	COLORADO VALLEY TEL	10,615,358	10,500,772	9,754,723	9,755,884	9,048,713
532364	OR	COLTON TEL CO	3,164,727	3,084,770	2,881,337	2,719,963	2,486,274
462204	CO	COLUMBINE ACQ CORP	5,629,772	6,157,225	6,375,864	6,557,703	7,353,118
300604	OH	COLUMBUS GROVE TEL	4,543,433	3,604,197	3,331,481	3,089,285	2,798,436
442060	TX	COMANCHE COUNTY TEL	14,532,803	11,979,576	10,723,630	10,687,139	10,017,328
351262	IA	COMM 1 NETWORK	1,555,585	3,156,146	3,193,424	3,369,076	3,140,217
320776	IN	COMM CORP OF INDIANA	22,971,381	22,321,165	22,879,943	23,921,898	23,905,486
310672	MI	COMM CORP OF MI	9,194,325	8,666,127	8,654,333	8,961,023	9,060,051
320809	IN	COMM CORP OF S. IN	3,534,489	3,550,224	3,911,795	3,752,208	3,389,644
170161	PA	COMMONWEALTH TEL ENT	643,127,771	651,742,915	655,559,270	631,426,133	607,973,682
100015	ME	COMMUNITY SERVICE	30,108,806	32,141,732	29,017,116	28,029,908	26,946,965
442061	TX	COMMUNITY TEL CO	2,753,805	2,143,008	2,931,495	2,854,845	2,501,829
220369	GA	COMSOUTH TELECOMM	17,913,671	16,463,575	16,831,111	19,952,946	19,623,119
230474	NC	CONCORD TEL CO	299,488,169	302,918,821	273,372,248	264,442,358	250,247,422
290559	TN	CONCORD TEL EXCHANGE	104,820,143	98,817,826	97,443,036	104,247,975	105,701,206
300606	OH	CONNEAUT TEL CO	21,286,351	21,020,316	21,424,484	19,764,704	18,671,072
361373	MN	CONSOLIDATED TEL CO	21,755,751	16,542,998	16,898,779	16,172,193	15,036,935
371532	NE	CONSOLIDATED TEL CO	8,821,031	7,853,702	7,823,347	8,428,654	8,970,930
371530	NE	CONSOLIDATED TELCO	6,913,561	6,266,517	6,100,094	5,471,832	5,629,522
381607	ND	CONSOLIDATED TELCOM	30,549,671	28,002,173	27,430,642	27,901,044	26,560,880
371562	NE	CONSOLIDATED TELECOM	4,331,508	3,538,771	3,457,739	3,323,145	3,117,143
300607	OH	CONTINENTAL OF OHIO	4,068,822	3,822,194	3,980,557	4,073,710	4,289,132
351136	IA	COON CREEK TEL CO	1,146,645	999,315	996,697	1,107,947	1,114,870
351137	IA	COON VALLEY COOP TEL	1,322,915	1,261,973	1,301,354	1,343,226	1,099,648
330868	WI	COON VALLEY FARMERS	5,093,813	5,216,053	5,133,060	5,199,747	5,118,964
351303	IA	COOP TEL EXCHANGE	1,256,100	1,155,356	1,293,249	1,251,335	1,187,269
351139	IA	COOPERATIVE TEL CO	3,095,365	2,772,911	2,510,414	2,623,214	2,478,560
613006	AK	COPPER VALLEY TEL	21,831,922	25,837,220	23,996,945	20,392,481	19,430,725
613007	AK	CORDOVA TEL COOP	7,374,203	7,352,409	8,116,132	8,564,130	8,562,351
351141	IA	CORN BELT TEL CO	1,618,097	1,574,535	1,785,294	1,815,660	1,909,853
411758	KS	COUNCIL GROVE TEL CO	5,264,352	4,588,653	4,489,262	4,320,386	3,983,205
371534	NE	COZAD TEL CO	7,731,422	6,733,947	6,378,220	6,163,009	5,547,769
341009	IL	C-R TEL CO	1,585,546	1,570,046	1,531,243	1,586,265	1,532,587
320756	IN	CRAIGVILLE TEL CO	3,173,034	3,007,879	2,928,639	2,401,396	2,062,210
411818	KS	CRAW-KAN TEL COOP	53,403,524	52,537,777	54,618,966	52,205,355	48,604,018
421759	MO	CRAW-KAN TEL COOP-MO	8,894,072	10,240,608	6,149,810	9,607,617	9,342,791
290561	TN	CROCKETT TEL CO	8,513,359	8,637,872	8,018,693	8,040,270	7,040,875
431985	OK	CROSS TEL CO	29,044,662	30,130,604	33,023,991	31,900,621	28,546,133
361499	MN	CROSSLAKE TEL CO	6,373,936	6,254,078	4,891,400	4,145,713	3,896,990
340993	IL	CROSSVILLE TEL CO	2,237,096	2,284,656	2,175,514	1,911,845	1,632,024
150085	NY	CROWN POINT TEL CORP	2,832,486	3,006,164	3,212,955	3,099,367	3,090,809
330872	WI	CUBA CITY EXCHANGE	5,126,714	4,968,365	4,779,057	4,647,441	4,364,571
351146	IA	CUMBERLAND TEL CO	955,096	993,843	1,032,806	920,996	749,290
442065	TX	CUMBY TEL COOP INC	2,396,947	2,282,597	2,195,207	1,517,742	1,620,686
411761	KS	CUNNINGHAM TEL CO	3,936,423	4,169,777	4,207,672	4,489,860	4,217,404
371536	NE	CURTIS TEL CO	2,382,441	2,328,351	2,365,031	2,535,060	2,475,592
472218	ID	CUSTER TEL COOP	7,677,196	7,876,750	7,739,799	7,942,545	8,201,169
381610	ND	DAKOTA CENTRAL COOP	15,444,544	14,104,800	13,414,675	13,110,836	11,795,295
371537	NE	DALTON TEL CO, INC	5,626,308	5,882,803	10,475,782	13,372,333	16,720,928
351147	IA	DANVILLE MUTUAL TEL	2,666,504	2,176,370	2,162,097	2,090,718	2,057,521
220358	GA	DARIEN TEL CO	15,573,003	15,134,610	15,129,940	15,387,232	13,860,292
320759	IN	DAVIESS-MARTIN/RTC	8,254,012	8,779,104	4,800,266	5,462,082	6,016,942
401699	AR	DECATUR TEL CO INC	4,232,252	4,641,491	4,935,429	4,603,485	4,536,807
280451	MS	DECATUR TEL CO -MS	4,614,470	4,585,874	4,369,173	4,397,813	3,712,253
310691	MI	DEERFIELD FARMERS	8,386,518	7,225,920	7,948,606	7,701,683	6,413,055
351149	IA	DEFIANCE TEL CO	618,166	762,554	918,396	817,205	688,433
290562	TN	DEKALB TEL COOP	57,890,264	54,464,838	50,681,865	58,683,585	57,138,951
361380	MN	DELAVAN TEL CO	898,447	906,748	798,785	713,885	613,740
270428	LA	DELCAMBRE TEL CO	2,968,188	2,650,273	2,704,618	2,431,003	2,139,345
150088	NY	DELHI TEL CO	13,361,177	12,996,292	12,789,490	12,157,217	10,881,423
492066	NM	DELL TEL CO-OP - NM	1,177,313	1,433,858	1,803,378	1,707,161	1,745,825
442066	TX	DELL TEL. CO-OP - TX	2,006,818	2,172,012	2,309,222	2,358,402	2,195,504
462184	CO	DELTA COUNTY TEL CO	31,161,970	30,977,998	34,298,869	33,215,921	33,186,078
280452	MS	DELTA TEL CO	14,460,643	17,013,092	14,503,598	15,517,148	15,216,486
170165	PA	DENVER & EPHRATA	121,191,708	113,039,267	114,771,008	120,367,364	111,925,363
150089	NY	DEPOSIT TEL CO	20,778,577	20,876,209	21,185,450	21,106,979	23,386,035
381611	ND	DICKEY RURAL COOP	31,481,481	36,871,020	35,926,618	35,812,661	32,335,578
330875	WI	DICKEYVILLE TEL CORP	3,320,385	2,788,967	2,869,761	2,664,135	2,742,007
371540	NE	DILLER TEL CO	2,812,225	2,397,444	2,404,183	2,343,855	2,192,991
472232	ID	DIRECT COMM-ROCKLAND	4,767,802	5,099,298	4,977,819	4,930,104	5,257,648
500758	UT	Direct Communications	-	-	-	-	7,496,852
351150	IA	DIXON TEL CO	1,508,377	1,429,285	1,425,557	30,836,944	211,115,428
120042	NH	DIXVILLE TEL CO	908,999	911,461	791,565	845,458	772,345
431988	OK	DOBSON TEL CO	19,471,486	22,684,398	22,789,105	17,224,396	9,874,693
300609	OH	DOYLESTOWN TEL CO	8,560,734	8,985,891	8,955,840	6,959,009	6,593,558
310692	MI	DRENTHE TEL CO	1,347,080	1,284,314	1,426,272	1,123,185	924,311

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SAR_ID	State	SAR_ABBR	MOU 2002	MOU 2003	MOU 2004	MOU 2005	MOU 2006
512291	WY	DUBOIS TEL EXCHANGE	9,969,937	9,881,362	10,194,957	10,664,097	10,596,910
542313	CA	DUCOR TELEPHONE CO	2,267,799	1,995,581	2,054,500	2,611,598	2,953,552
351152	IA	DUMONT TEL CO	5,448,672	4,313,207	5,418,767	5,315,092	2,489,309
120043	NH	DUNBARTON TEL CO	7,690,637	7,042,236	6,720,152	6,204,099	5,571,611
351153	IA	DUNKERTON TEL COOP	1,733,790	1,543,236	1,695,764	1,536,427	1,478,398
150091	NY	DUNKIRK & FREDONIA	23,925,623	19,369,165	19,470,291	15,799,519	13,687,893
361381	MN	DUNNELL TEL CO	714,331	791,748	806,548	893,360	944,511
260401	KY	DUO COUNTY TEL COOP	34,765,758	32,395,534	34,473,557	33,768,269	34,654,346
401722	AR	E RITTER TEL CO	12,999,838	11,960,834	12,677,183	12,644,301	11,899,081
532369	OR	EAGLE TEL SYSTEMS	1,519,489	1,645,786	1,869,210	1,994,654	2,126,017
361383	MN	EAGLE VALLEY TEL CO	1,624,951	1,754,148	1,482,954	1,442,187	1,246,159
351156	IA	EAST BUCHANAN COOP	2,893,022	2,772,604	2,728,474	2,171,312	1,808,710
361385	MN	EAST OTTER TAIL TEL	43,068,096	42,448,177	41,373,423	45,068,303	43,110,494
330914	WI	EASTCOAST TELECOM	9,688,757	9,256,635	10,282,271	9,820,296	9,683,405
371542	NE	EASTERN NEBRASKA TEL	8,989,479	8,994,507	9,312,649	9,806,301	11,665,672
462186	CO	EASTERN SLOPE RURAL	17,199,641	16,285,632	15,398,240	14,672,832	13,064,031
442068	TX	EASTEX TEL COOP INC	64,059,468	63,959,593	65,302,862	63,971,719	58,336,500
361384	MN	EASTON TEL CO	576,104	595,899	560,998	496,182	505,981
361386	MN	ECKLES TEL CO	8,456,485	8,226,132	7,844,368	7,388,476	10,151,882
150092	NY	EDWARDS TEL CO	3,518,987	3,619,089	3,748,469	4,340,637	5,001,646
341004	IL	EL PASO TEL CO	4,640,760	4,729,779	4,188,496	4,195,789	3,896,671
442069	TX	ELECTRA TELEPHONE CO	3,020,641	3,027,035	2,851,459	2,675,853	2,281,239
270430	LA	ELIZABETH TEL CO	9,350,024	8,354,401	8,931,733	8,788,134	7,801,437
411764	KS	ELKHART TEL CO INC	10,339,070	8,098,233	4,586,888	4,602,324	4,280,753
522412	WA	ELLENSBURG TEL CO	67,643,402	53,860,530	55,112,977	53,824,529	46,383,284
230478	NC	ELLERBE TEL CO	6,434,246	6,922,498	7,390,096	6,837,027	5,957,578
220360	GA	ELLIJAY TEL CO	39,351,556	43,145,173	48,946,635	49,570,845	35,686,213
421874	MO	ELLINGTON TEL CO	5,131,670	5,924,135	6,586,951	6,736,993	4,675,508
351157	IA	ELLSWORTH COOP ASSN	1,312,108	1,233,645	1,298,167	1,396,861	1,378,363
361387	MN	EMILY COOP TEL CO	3,391,245	2,540,208	2,771,151	2,602,198	2,610,567
150093	NY	EMPIRE TEL CORP	18,250,209	18,884,792	18,755,847	18,813,528	16,453,656
502278	UT	EMRY dba EMRY TELCOM	47,461,764	47,025,418	44,299,278	42,366,906	41,176,854
492262	NM	ENMR TEL COOP INC-NM	45,794,297	43,640,616	46,364,311	42,221,895	40,896,902
442262	TX	ENMR TEL COOP-TX	2,816,752	2,375,138	2,609,900	2,441,381	2,175,670
442091	TX	ETS TEL. CO., INC.	16,017,381	17,667,975	20,530,550	25,055,267	29,475,501
542315	CA	EVANS TEL CO.	22,006,001	21,300,813	21,668,871	35,087,156	33,098,416
421472	MO	FAIRPOINT MISSOURI	19,865,214	18,642,609	18,996,871	20,812,324	19,251,858
421876	MO	FARBER TEL CO	562,316	530,120	569,551	556,877	377,192
351160	IA	FARMERS & BUSINESSME	3,094,742	2,972,407	2,784,161	2,658,033	2,562,585
351166	IA	FARMERS & MERCHANTS	1,751,931	1,520,256	1,420,646	33,018,138	214,618,371
351162	IA	FARMERS COOP TEL CO	2,648,464	2,626,259	2,752,780	2,462,432	2,492,432
310694	MI	FARMERS DBA CHAPIN	1,469,537	1,740,553	2,184,937	2,035,414	2,083,162
330879	WI	FARMERS INDEPENDENT	11,353,969	11,837,580	12,176,709	11,439,783	10,306,056
351168	IA	FARMERS MUTUAL COOP	8,002,662	9,447,443	8,147,822	8,578,117	6,580,843
351169	IA	FARMERS MUTUAL COOP	1,463,799	1,499,469	1,557,430	1,708,962	1,554,567
351173	IA	FARMERS MUTUAL COOP	5,542,280	5,785,151	5,458,893	4,480,436	4,156,371
351171	IA	FARMERS MUTUAL JESUP	3,506,958	3,298,003	3,847,477	3,657,093	3,669,377
300612	OH	FARMERS MUTUAL TEL	1,208,096	937,426	913,685	960,930	840,457
351172	IA	FARMERS MUTUAL TEL	5,491,695	5,796,559	5,149,779	4,355,991	2,804,106
351174	IA	FARMERS MUTUAL TEL	3,122,383	3,037,181	3,239,843	3,113,114	3,019,309
361389	MN	FARMERS MUTUAL TEL	3,417,600	2,783,699	3,037,049	3,181,701	3,036,285
351175	IA	FARMERS TEL CO - BAT	745,484	708,347	782,998	813,926	807,248
462188	CO	FARMERS TEL CO - CO	2,492,741	1,939,714	2,036,918	2,275,822	2,985,194
330880	WI	FARMERS TEL CO - WI	16,095,297	13,656,446	13,708,323	13,537,784	13,561,599
351177	IA	FARMERS TEL CO -RICE	4,219,762	4,123,991	4,504,031	27,056,158	201,215,438
351176	IA	FARMERS TEL CO-ESSEX	1,571,948	1,985,387	2,025,345	1,855,781	1,634,213
250290	AL	FARMERS TEL COOP -AL	52,103,766	53,318,733	56,321,106	56,649,032	55,057,208
361390	MN	FEDERATED TEL COOP	3,913,383	4,280,825	4,923,205	5,390,623	4,926,585
361403	MN	FEDERATED UTILITIES	1,766,789	1,937,971	2,154,005	2,294,801	2,375,526
361391	MN	FELTON TEL CO. INC.	1,677,503	1,746,004	1,831,060	1,777,209	1,601,801
351179	IA	FENTON CO-OP TEL CO	752,313	645,553	686,273	787,477	757,415
421882	MO	FIDELITY TEL CO	43,500,546	43,588,737	41,342,631	35,346,681	31,918,929
472220	ID	FILER MUTUAL TEL -ID	7,107,504	5,079,059	4,254,116	5,234,672	5,674,815
552220	NV	FILER MUTUAL TEL -NV	4,068,848	3,631,833	3,503,540	3,355,310	3,047,749
150095	NY	FISHERS ISLAND TEL	2,931,982	2,135,785	2,785,129	2,567,263	2,400,481
442071	TX	FIVE AREA TEL CO-OP	17,941,362	16,840,326	16,577,377	15,571,580	14,490,955
260406	KY	FOOTHILLS RURAL COOP	41,241,416	42,699,515	47,522,414	50,368,178	48,767,458
542318	CA	FORESTHILL TEL CO.	3,614,718	7,255,206	6,912,488	7,121,046	6,750,865
452200	AZ	FORT MOJAVE TEL, INC	4,883,397	5,102,427	5,269,155	4,933,696	4,835,912
280454	MS	FRANKLIN TEL CO - MS	27,568,552	26,763,229	25,289,309	27,545,871	26,598,727
140053	VT	FRANKLIN TEL CO - VT	2,275,337	2,424,256	2,484,887	2,555,787	2,510,002
472222	ID	Fremont Telcom	16,524,866	15,059,199	15,304,426	15,891,156	15,529,519
220387	GA	FRONTIER OF GEORGIA	62,213,868	56,662,297	59,259,463	51,128,945	39,075,806
320750	IN	FRONTIER OF INDIANA	5,258,354	5,132,480	5,113,656	4,898,404	4,121,465
330967	WI	FRONTIER OF VIROQUA	9,148,289	8,894,053	9,451,639	9,106,847	8,493,036
340998	IL	FRONTIER-DEPUE	2,006,778	1,836,156	1,738,516	1,463,221	1,457,390
250301	AL	FRONTIER-LAMAR CNTY	8,815,319	8,680,107	9,090,125	8,983,085	8,329,839
280460	MS	FRONTIER-MISSISSIPPI	16,062,673	15,413,846	17,159,105	15,459,817	12,910,882

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SAR_ID	State	SAR_ABBR	MOU 2002	MOU 2003	MOU 2004	MOU 2005	MOU 2006
330944	WI	FRONTIER-ST. CROIX	35,628,911	35,123,378	35,591,035	33,749,453	30,007,860
280455	MS	FULTON TEL CO	24,050,845	24,456,447	21,341,404	20,722,266	17,342,643
442076	TX	GANADO TELEPHONE CO	6,140,171	4,913,687	4,414,330	4,875,745	4,440,028
361395	MN	GARDEN VALLEY TEL CO	36,507,598	35,319,332	34,627,818	37,112,212	38,171,845
361396	MN	GARDONVILLE COOP TEL	5,024,260	5,375,967	5,373,856	5,074,499	4,863,005
320771	IN	GEETINGSVILLE TEL CO	1,742,068	1,628,872	1,556,222	1,246,048	1,031,185
280456	MS	GEORGETOWN TEL CO	1,060,804	1,361,678	1,348,608	1,507,090	1,284,136
220364	GA	GEORGIA TEL CORP	20,993,294	21,992,344	23,780,323	22,773,823	21,424,618
300618	OH	GERMANTOWN INDEPEND	9,004,720	9,009,818	9,794,898	9,339,994	8,251,586
150097	NY	GERMANTOWN TEL CO	7,041,901	7,463,663	7,479,123	7,684,117	7,089,293
532373	OR	GERVAIS TELEPHONE CO	3,319,083	2,205,409	2,709,983	2,543,696	2,640,825
452179	AZ	GILA RIVER TELECOM.	13,652,065	11,374,645	8,632,499	8,694,915	7,885,548
341017	IL	GLASFORD TEL CO	3,185,189	2,495,467	1,915,363	1,493,540	1,320,298
220365	GA	GLENWOOD TEL CO	3,641,060	3,177,997	3,243,786	2,981,119	3,324,146
371553	NE	GLENWOOD TEL MEMBER	5,546,183	4,815,364	4,927,706	10,539,930	57,616,243
411777	KS	GOLDEN BELT TEL ASSN	14,937,437	14,440,994	14,191,381	14,341,155	13,078,751
391659	SD	GOLDEN WEST TELECOMM	54,595,217	54,159,835	55,565,838	53,213,958	49,078,636
351188	IA	GOLDFIELD TEL CO	2,776,680	1,283,937	1,304,327	1,053,743	1,108,761
421886	MO	GOODMAN TEL CO	6,067,338	7,175,101	8,418,528	8,436,389	7,871,421
411778	KS	GORHAM TEL CO	1,034,054	1,000,274	1,158,881	1,130,218	933,638
250295	AL	GRACEBA TOTAL COMM	13,824,202	15,745,930	17,324,942	15,064,064	13,967,094
341020	IL	GRAFTON TEL CO	2,449,298	2,323,509	1,874,201	2,012,262	2,519,351
361399	MN	GRANADA TEL CO	605,001	577,377	526,020	519,435	443,312
110036	MA	GRANBY TEL & TEL -MA	6,789,348	6,720,013	6,004,742	5,990,943	5,646,355
421887	MO	GRANBY TEL CO - MO	7,814,176	8,716,158	8,400,029	7,579,155	6,640,306
351191	IA	GRAND MOUND COOP TEL	1,205,932	1,158,299	1,029,401	1,164,550	1,261,500
351888	IA	GRAND RIVER MUT-IA	24,797,807	26,435,004	24,627,429	22,840,996	21,339,951
421888	MO	GRAND RIVER MUT-MO	41,059,335	40,454,717	42,921,171	42,011,513	40,870,200
431994	OK	GRAND TEL CO INC	11,102,571	11,202,761	11,875,183	11,418,231	10,322,427
341021	IL	GRANDVIEW MUTUAL TEL	311,153	218,361	224,679	214,987	170,885
120039	NH	GRANITE STATE TEL	39,367,903	38,721,730	38,425,369	37,258,086	32,850,013
330930	WI	GRANTLAND TELECOM	7,169,522	7,427,870	8,514,624	7,857,841	7,961,148
421890	MO	GREEN HILLS TEL CORP	9,189,249	10,213,481	10,290,351	11,134,271	10,828,895
381615	ND	GRIGGS COUNTY TEL CO	6,960,892	6,633,933	6,335,183	5,871,089	4,691,510
351195	IA	GRISWOLD CO-OP TEL	5,211,159	5,965,473	6,031,832	5,893,580	5,642,432
210291	FL	GTC, INC.	14,298,906	15,599,644	15,378,613	17,888,649	19,009,737
210329	FL	GTC, INC.	23,935,633	23,739,935	23,935,883	25,294,145	25,458,044
210339	FL	GTC, INC.	98,050,653	98,776,682	102,868,570	97,545,687	84,399,070
442083	TX	GUADALUPE VALLEY TEL	96,537,615	89,345,166	85,887,182	83,511,545	81,822,086
663800	GU	GUAM TEL. AUTH.	206,249,921	209,420,428	217,506,852	234,942,923	256,891,894
502279	UT	GUNNISON TEL CO	5,580,983	5,164,207	4,936,010	5,059,621	4,762,782
411781	KS	H & B COMMUNICATIONS	2,941,998	3,172,870	3,325,659	3,228,190	2,595,951
330889	WI	HAGER TELECOM INC.	7,067,531	6,685,348	7,074,277	7,108,521	6,172,283
361401	MN	HALSTAD TEL CO	4,339,608	4,457,529	4,504,860	4,645,334	4,169,795
341024	IL	HAMILTON COUNTY COOP	7,138,583	6,838,485	5,023,711	4,513,582	4,523,547
371555	NE	HAMILTON TEL CO	21,728,868	18,891,301	20,269,676	21,473,705	27,376,240
100010	ME	HAMPDEN TEL CO	8,712,848	8,295,441	8,602,280	9,323,048	10,106,324
150099	NY	HANCOCK TEL CO	5,641,261	5,875,915	5,819,522	5,361,835	4,833,411
320775	IN	HANCOCK TELECOM	18,964,333	19,692,496	21,295,872	23,603,677	23,192,937
542321	CA	HAPPY VALLEY TEL CO	5,877,629	5,708,614	6,251,492	10,002,038	11,303,659
200259	WV	HARDY TELECOM	11,019,583	12,492,494	12,290,080	13,205,182	13,492,317
361404	MN	HARMONY TEL CO	3,084,181	3,033,851	2,640,479	2,635,669	2,558,288
220368	GA	HART TEL CO	18,505,288	16,154,300	14,644,066	15,119,947	13,372,092
371556	NE	HARTINGTON TEL CO	12,556,461	10,801,673	12,717,810	10,834,899	10,760,943
100011	ME	HARTLAND & ST ALBANS	8,077,147	7,188,694	7,621,031	9,325,098	10,967,079
371557	NE	HARTMAN TEL EXCH INC	1,701,642	1,813,928	1,817,660	1,926,614	1,994,410
522417	WA	HAT ISLAND TEL CO	110,289	99,602	117,057	140,629	149,359
411780	KS	HAVILAND TEL CO	13,902,435	13,791,004	11,982,380	12,400,991	10,425,407
351199	IA	HAWKEYE TEL CO	1,057,546	948,914	915,920	863,480	832,241
462190	CO	HAXTUN TEL CO	4,684,459	4,597,750	4,513,183	4,067,089	3,853,980
250299	AL	HAYNEVILLE TEL CO	6,721,502	6,949,980	8,534,792	10,460,221	9,034,907
351297	IA	HEART OF IOWA COMM.	3,820,299	4,269,952	26,916,552	54,611,911	56,394,630
532376	OR	HELIX TEL CO.	1,136,851	983,568	929,312	987,507	911,291
371558	NE	HEMINGFORD COOP TEL	2,625,037	2,783,329	2,665,903	2,713,687	2,783,977
371559	NE	HENDERSON CO-OP TEL	2,655,000	2,563,764	2,571,001	2,521,286	2,260,255
341029	IL	HENRY COUNTY TEL CO	4,096,832	3,470,482	3,196,781	3,038,053	2,723,131
371561	NE	HERSHEY COOP TEL CO	2,550,662	2,121,358	2,153,845	2,036,273	1,799,402
310713	MI	HIAWATHA TEL CO	15,759,619	16,189,699	17,714,881	18,204,599	16,622,013
170171	PA	HICKORY TEL CO	3,497,137	4,507,067	3,797,360	3,451,365	2,734,060
190237	VA	HIGHLAND TEL COOP	3,267,571	4,191,557	4,335,020	4,250,815	4,138,291
290565	TN	HIGHLAND TEL COOP-TN	51,217,426	55,974,910	66,253,817	60,447,204	60,006,911
442086	TX	HILL COUNTRY CO-OP	33,608,088	34,286,199	35,120,524	37,631,315	35,569,869
361405	MN	HILLS TEL CO, INC	2,030,282	2,494,331	2,591,471	2,651,666	2,555,541
351405	IA	HILLS TEL CO, INC-IA	9,540,892	9,793,443	9,167,151	9,245,346	9,538,794
391405	ND	HILLS TEL CO-SD	-	-	-	941,660	1,450,168
330892	WI	HILLSBORO TEL CO	4,480,045	3,870,912	3,424,430	3,724,308	3,613,593
431995	OK	HINTON TEL CO	8,522,929	7,557,645	7,928,684	7,868,384	7,587,674
421929	MO	HOLWAY TEL CO	1,536,711	1,401,440	1,409,311	1,620,388	1,702,770

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320777	IN	HOME CO OF PITTSBORO	5,751,111	5,786,881	6,204,910	5,943,906	5,994,595
411782	KS	HOME TEL CO	4,739,232	4,810,864	4,590,973	4,601,422	5,604,498
361408	MN	HOME TEL CO - MN	5,326,995	4,737,621	4,154,626	4,426,642	4,386,437
320778	IN	HOME TEL CO INC	3,225,260	3,223,985	3,491,541	3,690,221	3,431,576
341032	IL	HOME TEL CO-ST JACOB	3,073,345	2,238,932	2,234,348	2,293,266	2,171,101
532377	OR	HOME TELEPHONE CO	1,570,740	1,467,806	1,561,967	1,575,925	1,756,742
522419	WA	HOOD CANAL TEL CO	2,544,078	2,824,354	3,453,847	3,397,810	2,925,114
371563	NE	HOOPER TEL CO	3,053,222	2,674,193	2,484,259	2,438,723	2,381,667
450815	AZ	Hopi Telecommunications	6,675,526	6,468,080	6,507,625	6,686,587	5,437,391
250300	AL	HOPPER TELECOMM. CO.	10,602,613	10,701,258	11,749,124	10,350,386	10,215,426
542322	CA	HORNITOS TEL CO	1,057,533	1,028,409	1,060,593	1,242,562	1,355,403
351202	IA	HOSPERS TEL EXCH INC	1,871,753	1,784,394	1,871,599	1,820,032	1,578,813
482241	MT	HOT SPRINGS TEL CO	2,969,605	3,202,471	3,598,807	3,158,247	3,104,259
351203	IA	HUBBARD COOP ASSN	1,576,351	1,607,879	1,563,051	1,646,851	1,619,844
553304	NV	HUMBOLDT TEL CO	5,067,054	4,987,932	5,198,515	5,279,604	4,390,712
290566	TN	HUMPHREY'S COUNTY	4,265,951	4,132,614	4,041,123	4,744,317	4,970,738
361409	MN	HUTCHINSON TEL CO	30,360,056	25,617,486	24,344,373	23,050,280	21,160,865
351205	IA	HUXLEY COMM. COOP.	4,343,189	3,979,703	4,555,398	4,682,161	4,434,622
351206	IA	IAMO TEL CO - IA	1,312,216	1,417,450	1,425,708	1,399,243	1,412,162
421206	MO	IAMO TEL CO - MO	3,069,354	3,494,578	3,813,577	3,669,641	3,392,115
330936	WI	INDIANHEAD TEL CO	7,147,621	7,855,340	7,096,552	7,003,812	6,578,195
442093	TX	INDUSTRY TEL CO	4,208,812	3,109,685	3,362,693	3,463,515	3,211,119
522423	WA	INLAND TEL CO -WA	12,911,131	11,581,087	13,125,555	8,180,060	7,334,108
472423	ID	INLAND TEL-ID	1,227,709	1,614,379	1,746,563	1,788,717	1,686,251
482242	MT	INTERBEL TEL COOP	9,859,254	10,407,525	10,921,493	11,315,559	11,328,605
381616	ND	INTER-COMMUNITY TEL	8,218,666	7,563,084	7,510,955	7,673,550	6,966,834
613011	AK	INTERIOR TEL CO INC	50,849,819	48,289,421	58,271,558	67,268,845	57,014,626
351209	IA	INTERSTATE 35 TEL CO	2,931,668	2,957,725	2,777,230	39,743,523	241,192,909
361654	MN	INTERSTATE TELECOMM.	4,502,186	4,615,399	4,803,077	4,543,801	4,705,505
391654	SD	INTERSTATE TELECOMM.	38,451,710	42,968,042	46,484,316	43,401,360	40,643,257
100007	ME	ISLAND TEL CO	1,356,093	1,320,849	1,422,142	1,364,908	1,518,362
310677	MI	ISLAND TEL CO	1,798,507	1,701,687	1,890,553	2,057,127	2,080,667
210331	FL	ITS TELECOMM. SYS.	13,066,506	15,578,669	18,348,680	20,569,043	17,936,159
411785	KS	J. B. N. TEL CO INC	8,323,759	8,197,833	9,055,724	9,276,014	9,296,947
391666	SD	JEFFERSON TEL CO -SD	2,565,491	2,544,079	2,882,900	5,554,050	4,704,779
361410	MN	JOHNSON TEL CO	4,844,825	4,313,780	4,277,452	4,508,866	4,090,670
371565	NE	K & M TEL CO, INC	1,666,738	1,775,137	1,727,263	1,862,651	2,117,770
391667	SD	KADOKA TELEPHONE CO	1,503,141	1,545,340	1,288,334	1,325,432	1,282,425
522426	WA	KALAMA TEL CO	8,986,053	9,191,446	9,566,029	8,976,427	8,816,335
310703	MI	KALEVA TEL CO	5,259,441	5,503,363	5,905,127	6,274,636	6,150,779
351214	IA	KALONA COOP TEL CO	5,803,984	4,884,352	3,879,608	3,343,940	4,738,671
411788	KS	KANOKLA TEL ASSN-KS	5,454,524	6,511,700	6,277,165	6,314,315	6,113,110
431788	OK	KANOKLA TEL ASSN-OK	3,018,095	3,613,988	3,407,546	3,380,682	3,600,344
270432	LA	KAPLAN TEL CO	10,034,921	8,417,656	7,732,335	7,290,779	6,233,259
361412	MN	KASSON & MANTORVILLE	6,758,142	8,559,759	9,230,532	8,703,404	8,293,875
120045	NH	KEARSARGE TEL CO	39,024,659	37,805,781	39,479,686	42,226,399	44,149,768
391668	SD	KENNEBEC TEL CO	1,952,732	1,677,698	1,808,432	1,748,844	1,799,307
542324	CA	KERMAN TELEPHONE CO	9,507,871	9,716,440	8,244,448	6,110,735	5,432,271
613013	AK	KETCHIKAN PUBLIC UT	43,411,717	41,208,720	40,254,642	38,617,971	32,699,564
351217	IA	KEYSTONE FRMS COOP	1,760,865	1,550,525	1,857,579	1,619,044	1,548,658
371567	NE	KEYSTONE-ARTHUR TEL	1,990,030	1,971,886	1,883,009	1,974,751	1,881,417
421901	MO	KINGDOM TELEPHONE CO	12,937,475	12,125,833	13,870,604	14,888,401	11,438,487
341041	IL	KINSMAN MUTUAL TEL	223,155	171,361	195,289	214,001	218,164
421900	MO	KLM TEL CO	4,889,624	4,241,753	3,670,307	3,633,472	3,371,587
411791	KS	LA HARPE TEL CO INC	2,702,249	2,922,750	2,561,842	3,131,131	2,912,393
492263	NM	LA JICARITA RURAL	8,372,018	9,786,164	10,950,830	10,435,717	8,213,645
351222	IA	LA MOTTE TEL CO	1,423,455	1,352,741	1,296,237	1,487,103	1,568,304
351220	IA	LA PORTE CITY TEL CO	3,416,359	3,333,675	3,515,105	3,318,589	3,244,177
330899	WI	LA VALLE TEL COOP	4,257,172	4,235,914	4,252,175	4,384,349	3,970,574
442103	TX	LA WARD TEL EXCHANGE	2,455,517	2,154,110	1,870,890	1,971,298	1,844,706
170177	PA	LACKAWAXEN TELECOM	13,133,815	14,102,658	14,281,874	15,780,616	13,220,896
270433	LA	LAFOURCHE TEL CO	32,843,409	30,293,079	30,026,071	30,418,204	33,654,260
442104	TX	LAKE LIVINGSTON TEL	2,380,734	2,065,099	2,117,700	2,313,968	2,297,800
361414	MN	LAKEDALE TEL CO	28,373,542	27,409,868	24,012,187	23,693,618	20,253,007
330896	WI	LAKEFIELD TEL CO	3,280,102	3,509,783	3,966,611	3,727,824	3,316,395
280457	MS	LAKESIDE TEL. CO.	1,552,755	1,499,503	1,395,680	1,254,858	1,118,320
421932	MO	LATHROP TEL COMPANY	3,524,964	3,264,954	3,490,281	3,703,015	3,236,233
170179	PA	LAUREL HIGHLAND TEL	10,318,023	10,068,418	10,523,767	10,354,409	9,181,017
401704	AR	LAVACA TEL CO-AR	5,150,305	5,039,392	4,974,634	4,340,657	3,692,279
431704	OK	LAVACA TEL CO-OK	5,179,714	4,685,032	5,323,353	4,731,393	4,054,107
492264	NM	LEACO RURAL TEL COOP	8,289,383	9,851,608	10,117,245	8,713,785	7,592,987
341045	IL	LEAF RIVER TEL CO	1,800,494	1,440,027	1,344,805	1,113,961	879,706
351225	IA	LEHIGH VALLEY COOP	2,963,482	2,808,194	3,342,075	3,335,536	3,136,421
330900	WI	LEMONWEIR VALLEY TEL	8,029,852	8,053,203	8,024,110	7,183,114	6,475,327
310708	MI	LENNON TEL CO	4,498,223	4,209,051	4,226,647	4,806,538	4,507,834
341046	IL	LEONORE MUTUAL TEL	654,895	395,756	185,184	184,424	184,123
421908	MO	LE-RU TELEPHONE CO	7,021,165	7,864,037	8,209,425	8,616,852	9,108,934
260411	KY	LESLIE COUNTY TEL CO	12,975,108	14,116,537	17,139,281	20,071,731	20,636,146

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522427	WA	LEWIS RIVER TEL CO	21,021,816	20,677,205	22,906,682	22,916,297	21,347,784
260412	KY	LEWISPORT TEL CO	3,791,179	3,396,644	3,391,749	3,330,736	3,286,946
230483	NC	LEXCOM TELEPHONE CO.	68,487,696	70,250,275	73,312,085	72,022,633	69,249,180
320783	IN	LIGNIER TEL CO	9,849,352	9,783,568	9,897,022	11,662,399	9,476,816
552351	NV	LINCOLN CTY TEL SYS	8,350,865	8,145,253	9,615,724	12,431,758	13,951,705
482244	MT	LINCOLN TEL CO INC	3,673,401	4,282,937	4,697,068	5,022,551	4,879,638
100003	ME	LINCOLNVILLE TEL CO	51,225,624	54,837,165	51,498,169	49,154,924	38,382,446
442105	TX	LIPAN TEL CO	2,518,409	2,438,723	2,742,069	2,728,705	2,626,050
361419	MN	LISMORE COOP TEL CO	873,204	872,348	772,235	673,666	600,473
300613	OH	LITTLE MIAMI COMM.	5,312,173	5,070,299	5,046,770	5,599,508	5,976,841
442107	TX	LIVINGSTON TEL CO	17,514,548	18,214,872	20,274,634	21,631,533	17,584,335
240532	SC	LOCKHART TEL CO INC	824,430	882,082	921,392	990,340	954,490
260413	KY	LOGAN TEL. COOP. INC	19,416,121	19,667,203	21,591,053	20,171,069	18,395,375
351228	IA	LONE ROCK CO-OP TEL	602,831	459,399	499,193	589,695	456,776
361422	MN	LONSDALE TEL CO	3,888,169	4,336,103	3,067,777	3,576,197	3,523,128
361443	MN	LORETEL SYSTEMS, INC	33,941,180	35,163,680	33,112,166	31,757,227	28,470,678
290570	TN	LORETTO TEL CO	14,366,825	17,350,754	17,143,004	16,479,753	15,584,724
351229	IA	LOST NATION-ELWOOD	3,722,979	2,726,937	4,081,229	3,847,106	3,470,114
361423	MN	LOWRY TEL CO, LLC	2,295,886	1,924,920	1,799,408	1,771,162	1,655,290
330902	WI	LUCK TEL CO	8,051,976	8,154,809	8,367,401	8,328,342	7,220,824
140058	VT	LUDLOW TEL CO	14,371,151	14,481,896	13,190,146	12,706,631	11,969,613
521402	WA	M&L d/b/a Skyline Telephone Company	-	-	48,278	52,503	59,975
361424	MN	MABEL COOP TEL - MN	2,643,019	2,641,966	2,373,968	2,093,627	1,794,098
351424	IA	MABEL COOP TEL-IA	3,126,718	3,372,859	3,301,261	2,981,337	2,772,437
401709	AR	MADISON COUNTY TEL	10,060,497	12,098,008	12,674,409	13,134,941	13,016,245
341049	IL	MADISON TEL CO	19,662,219	15,537,258	14,350,196	14,039,419	13,849,540
411801	KS	MADISON TEL., LLC	2,261,773	2,137,552	2,176,923	2,107,072	1,772,131
401710	AR	MAGAZINE TEL CO	2,103,893	2,683,532	2,759,632	2,667,245	2,349,317
170183	PA	MAHANOY & MAHANTONGO	5,059,713	4,997,238	5,091,022	5,401,472	5,582,125
330905	WI	MANAWA TEL CO	5,194,403	4,971,334	4,857,208	4,835,667	4,557,207
361426	MN	MANCHESTER-HARTLAND	1,387,058	1,348,404	1,204,100	1,161,588	1,157,714
351235	IA	MANILLA TEL CO	1,288,215	1,658,898	1,737,542	1,546,349	1,342,866
502282	UT	MANTI TEL CO	13,023,486	10,964,342	9,277,251	8,360,592	6,683,104
150104	NY	MARGARETVILLE TEL CO	9,113,501	9,376,095	10,594,330	12,208,528	12,005,670
170185	PA	MARIANNA - SCENERY	9,284,475	8,066,351	6,393,243	5,924,839	5,139,077
421914	MO	MARK TWAIN RURAL TEL	13,445,563	13,327,338	12,483,175	12,747,231	11,768,131
351237	IA	MARNE & ELK HORN TEL	3,518,175	3,400,659	3,639,097	3,705,596	3,613,463
330908	WI	MARQUETTE-ADAMS COOP	9,959,299	9,339,941	9,208,203	9,184,268	8,677,378
341050	IL	MARSEILLES TEL CO	15,524,165	23,730,241	31,289,369	38,663,713	11,348,749
351238	IA	MARTELLE COOP ASSN	617,000	516,147	482,064	529,531	513,071
522431	WA	MASHELL TELECOM INC	7,503,291	6,339,209	7,217,753	7,766,622	7,427,771
351239	IA	MASSENA TEL CO	1,537,920	1,597,492	1,712,648	1,684,631	1,490,297
613015	AK	MATANUSKA TEL ASSOC	196,150,665	215,896,847	219,747,433	211,147,427	209,854,628
240533	SC	MCCLELLANVILLE TEL	5,809,119	6,024,994	6,504,689	5,976,506	5,453,537
300598	OH	MCCLEURE TEL CO	2,009,048	1,450,873	1,286,742	1,108,307	1,336,984
522430	WA	MCDANIEL TEL CO	9,332,107	9,038,722	17,695,146	23,341,011	20,883,612
421912	MO	MCDONALD COUNTY TEL	15,101,902	15,915,170	16,778,372	17,707,231	16,634,385
432006	OK	MCLLOUD TEL CO	17,952,619	17,923,758	18,785,937	18,335,987	16,772,146
341048	IL	MCNABB TEL CO	1,181,544	1,181,513	1,202,788	1,228,580	933,277
123321	NH	MCTA, INC.	52,283,017	46,929,740	41,910,179	41,530,711	41,187,284
351241	IA	MECHANICSVILLE TEL	1,814,569	1,546,231	1,578,261	1,674,493	1,398,594
351251	IA	MEDIAPOLIS TEL CO	5,287,697	4,687,661	4,571,437	4,584,942	5,181,275
432008	OK	MEDICINE PARK TEL CO	2,680,103	2,979,209	2,630,271	2,494,375	2,207,354
361430	MN	MELROSE TEL CO	17,218,872	18,173,572	20,227,956	18,084,670	16,707,539
320788	IN	MERCHANTS & FARMERS	1,263,711	1,085,048	1,139,495	1,132,136	1,088,507
120047	NH	MERRIMACK COUNTY TEL	27,719,380	24,706,983	22,296,255	22,684,387	23,684,387
491231	NM	MESCALERO APACHE	3,138,860	1,736,414	1,825,565	2,305,197	1,710,614
341053	IL	METAMORA TEL CO	11,520,688	11,091,068	10,206,934	9,338,233	8,700,332
341054	IL	MID CENTURY TEL COOP	8,985,100	8,613,845	8,653,673	7,631,864	7,337,798
103315	ME	MID MAINE TELECOM	16,953,690	18,352,956	17,679,061	17,236,892	14,722,467
361413	MN	MID STATE DBA KMP	2,782,963	3,091,722	2,856,561	3,278,306	3,642,577
361433	MN	MID STATE TEL CO	11,396,019	11,499,852	11,273,865	12,376,717	13,831,524
432010	OK	MID-AMERICA TEL INC	2,996,037	4,214,235	6,281,546	7,741,048	9,239,342
150105	NY	MIDDLEBURGH TEL CO	13,985,318	14,321,534	15,011,709	15,556,506	13,814,114
421917	MO	MID-MISSOURI TEL CO	12,157,743	9,150,988	8,308,578	8,256,954	7,814,293
442112	TX	MID-PLAINS RURAL TEL	7,084,135	6,297,467	6,461,052	5,799,680	5,152,444
330881	WI	MID-PLAINS TEL CO	104,477,224	98,437,842	96,912,763	122,387,992	139,195,047
482246	MT	MID-RIVERS TEL COOP	46,564,936	46,653,360	42,333,834	43,566,898	43,048,273
381638	ND	MIDSTATE COMM.	4,062,177	4,281,932	4,245,813	4,100,828	3,729,366
391670	SD	MIDSTATE COMM., INC.	12,507,641	12,718,409	11,642,261	8,697,611	10,396,456
381617	ND	MIDSTATE TEL CO	5,708,122	5,936,344	5,859,219	5,483,496	5,154,766
472226	ID	MIDVALE TEL EXCH INC	4,465,549	4,847,810	4,697,085	4,772,721	5,189,153
532226	OR	MIDVALE TEL EXCH -OR	981,486	1,105,827	1,106,358	1,321,221	1,534,849
452226	AZ	MIDVALE-AZ	2,180,470	2,278,568	3,631,915	4,362,572	4,585,322
310711	MI	MIDWAY TEL CO	2,359,301	2,274,237	2,588,067	2,776,855	2,668,183
330909	WI	MIDWAY TEL CO	13,817,891	13,844,653	17,398,624	18,145,595	18,265,909
361431	MN	MIDWEST TEL CO	6,523,732	6,979,687	6,994,712	6,014,205	5,791,870
351242	IA	MILES COOP TEL ASSN	1,531,261	1,405,919	1,555,869	1,573,720	1,487,619

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SAR_ID	State	SAR_ABBR	MOU 2002	MOU 2003	MOU 2004	MOU 2005	MOU 2006
351243	IA	MILLER TEL CO - IA	219,160	227,391	202,629	237,597	196,218
421920	MO	MILLER TEL CO - MO	3,414,520	2,487,920	2,509,408	2,332,624	2,273,460
250304	AL	MILLRY TEL CO	25,928,597	27,430,784	31,494,429	32,434,199	33,031,498
330910	WI	MILLTOWN MUTUAL TEL	7,763,293	7,768,833	7,503,051	7,751,415	6,802,845
351245	IA	MINBURN TEL CO	1,140,960	1,031,205	1,105,572	1,113,327	823,755
351158	IA	MINBURN TELECOMM.	2,083,302	1,975,784	1,943,754	2,138,900	1,802,768
351246	IA	MINERVA VALLEY TEL	1,649,465	1,624,346	1,733,288	2,015,873	1,787,236
300634	OH	MINFORD TEL CO	8,681,277	9,321,553	9,697,099	9,711,408	10,031,592
361437	MN	MINNESOTA LAKE TEL	1,588,215	1,413,219	1,260,660	1,124,532	801,366
361439	MN	MINNESOTA VALLEY TEL	1,942,983	2,090,100	1,914,965	1,713,175	1,277,586
552353	NV	MOAPA VALLEY TEL CO.	12,125,329	11,320,812	11,251,162	10,676,689	12,783,705
351247	IA	MODERN COOP TEL CO	1,667,437	1,452,429	1,440,169	1,634,100	1,573,521
411807	KS	MOKAN DIAL INC-KS	12,765,866	11,477,356	11,373,441	10,725,855	9,643,790
421807	MO	MOKAN DIAL INC-MO	1,668,391	2,229,559	2,568,253	2,503,213	2,582,509
532383	OR	MOKALLA TEL CO.	16,130,992	15,802,799	14,133,512	14,108,344	11,054,870
250305	AL	MON-CRE TEL COOP	9,989,697	10,886,234	8,123,314	8,582,834	8,183,186
532384	OR	MONITOR COOP TEL	2,052,886	1,754,170	1,774,254	1,571,252	1,517,247
320790	IN	MONON TEL CO	7,017,312	6,361,454	5,941,037	5,157,635	3,567,148
532385	OR	MONROE TELEPHONE CO.	3,190,362	2,870,163	3,188,222	3,281,561	2,990,321
351248	IA	MONTEZUMA MUTUAL TEL	4,958,577	4,158,355	3,581,171	3,852,348	3,714,066
341058	IL	MONTROSE MUTUAL TEL	3,176,550	2,949,566	2,867,371	2,457,767	2,280,049
381622	ND	MOORE & LIBERTY TEL	3,140,045	2,948,603	2,994,100	2,531,536	2,387,540
330915	WI	MOSINEE TEL CO	14,215,752	14,310,200	13,684,110	13,298,939	11,548,243
341060	IL	MOULTRIE INDEPENDENT	1,674,612	1,513,500	1,455,883	1,304,755	2,845,913
280462	MS	MOUND BAYOU TEL & CO	6,311,372	7,982,167	6,307,137	5,904,199	4,762,905
411808	KS	MOUNDRIDGE TEL CO	36,376,080	47,068,833	69,601,799	77,199,635	9,579,287
250307	AL	MOUNDVILLE TEL CO	4,218,422	3,836,459	3,940,407	3,522,071	3,053,626
260414	KY	MOUNTAIN RURAL COOP	36,709,872	40,241,072	43,669,995	45,429,126	42,837,909
401712	AR	MOUNTAIN VIEW TEL CO	18,500,583	18,260,393	18,321,885	16,930,797	14,911,220
190238	VA	MT GROVE-WILLIAMSVIL	4,145,401	4,670,276	5,078,039	5,073,758	4,968,685
391660	SD	MT RUSHMORE TEL	21,836,349	21,706,428	17,979,133	16,355,759	15,882,917
532386	OR	MT. ANGEL TEL CO.	5,227,123	4,886,236	4,848,601	4,556,703	4,663,598
472227	ID	MUD LAKE TEL COOP	5,961,162	6,268,954	6,346,424	5,926,342	5,931,478
442116	TX	MUENSTER DBA NORTEX	11,029,375	10,724,628	10,038,042	8,905,402	6,586,310
613016	AK	MUKLUK TEL CO INC	13,978,544	14,915,149	18,926,992	22,662,737	19,949,849
320792	IN	MULBERRY COOP TEL CO	6,457,651	5,621,284	5,628,109	5,094,022	4,818,330
351250	IA	MUTUAL TEL CO	1,311,075	1,165,386	1,413,020	1,414,502	1,263,336
351252	IA	MUTUAL TEL CO	16,300,518	21,153,373	22,659,451	17,232,798	16,329,161
411809	KS	MUTUAL TEL CO	1,139,065	1,159,053	1,113,093	1,150,348	1,121,940
287449	MS	MYRTLE TEL CO	1,754,796	1,808,683	2,073,486	2,035,979	1,881,550
230491	NC	N.ST. dba N. ST.COMM	328,047,501	331,980,406	352,640,672	363,424,696	378,156,158
250286	AL	NATIONAL OF ALABAMA	5,918,818	6,154,057	6,501,926	5,807,050	5,868,287
421931	MO	NE MISSOURI RURAL	27,497,527	26,160,652	21,233,878	20,474,857	19,216,902
371574	NE	NEBRASKA CENTRAL TEL	30,835,747	28,998,073	28,207,957	26,635,806	22,961,632
532387	OR	NEHALEM TEL & TEL	6,909,631	7,249,238	7,294,815	7,090,961	6,552,448
330918	WI	NELSON TEL COOP	11,449,492	11,910,748	11,224,556	11,535,630	9,386,264
220375	GA	NELSON-BALL GROUND	23,774,680	27,749,440	23,162,184	20,055,101	19,647,853
382247	ND	NEMONT TEL COOP - ND	977,839	24,657,178	33,554,085	32,161,568	30,219,605
482247	MT	NEMONT TEL COOP-MT	49,201,551	50,062,946	46,713,243	43,533,597	39,753,792
193029	VA	NEW CASTLE TEL. CO.	4,299,670	4,436,408	4,661,168	4,708,110	5,147,469
421927	MO	NEW FLORENCE TEL CO	962,153	1,185,128	1,324,607	1,553,041	1,002,362
190239	VA	NEW HOPE TEL CO - VA	2,425,054	2,489,828	2,487,817	2,313,691	1,971,395
250308	AL	NEW HOPE TEL COOP	15,584,786	15,095,302	15,369,943	15,564,103	11,527,771
320796	IN	NEW LISBON TEL CO	1,602,754	1,330,655	1,226,397	1,037,083	1,044,073
421928	MO	NEW LONDON TEL CO	1,877,342	1,738,665	1,544,370	1,753,831	1,540,669
320797	IN	NEW PARIS TEL INC	6,330,497	5,981,461	5,760,437	5,328,027	5,068,771
361442	MN	NEW ULM TELECOM, INC	26,193,296	24,819,238	23,983,432	22,266,220	19,767,066
341062	IL	NEW WINDSOR TEL CO	2,021,965	2,028,353	2,107,402	1,820,787	1,510,650
150107	NY	NEWPORT TEL CO	5,982,857	6,109,650	6,598,176	7,233,102	6,497,502
330920	WI	NIAGARA TEL CO	13,193,194	14,832,558	15,158,197	14,892,975	16,268,038
150108	NY	NICHOLVILLE TEL CO	5,428,271	5,754,405	6,590,679	6,886,403	6,843,822
401713	AR	NORTH ARKANSAS TEL	35,737,864	35,766,918	32,839,387	31,705,151	28,270,359
290573	TN	NORTH CENTRAL COOP	53,265,795	58,844,850	64,224,397	68,750,750	65,705,706
613026	AK	NORTH COUNTRY TEL CO	426,558	405,817	347,724	305,649	294,794
381447	ND	NORTH DAKOTA TEL CO	54,634,770	50,426,418	46,606,978	44,384,452	39,638,082
351257	IA	NORTH ENGLISH COOP	1,337,703	1,343,884	1,488,165	1,465,524	1,290,817
170192	PA	NORTH PENN TEL CO	21,387,706	23,598,063	24,315,007	23,081,360	21,431,229
170193	PA	NORTH PITTSBURGH TEL	266,137,817	250,205,239	228,859,380	220,268,965	206,302,397
190236	VA	NORTH RIVER TEL COOP	2,912,644	2,995,621	2,804,394	2,601,698	2,464,653
532388	OR	NORTH STATE TEL CO.	2,264,887	2,322,875	2,531,735	2,407,831	2,235,999
442043	TX	NORTH TEXAS TEL. CO.	1,691,001	1,584,905	1,422,236	1,453,614	1,313,568
210335	FL	NORTHEAST FLORIDA	20,798,391	23,312,926	29,592,938	25,699,309	22,128,906
270435	LA	NORTHEAST LOUISIANA	2,944,060	3,149,307	3,038,454	2,984,729	3,088,011
371576	NE	NORTHEAST NEBRASKA	21,879,637	20,582,692	20,284,630	20,991,810	20,721,736
330938	WI	NORTHEAST TEL CO	21,508,489	22,088,368	20,592,960	20,654,332	21,012,318
351259	IA	NORTHERN IOWA TEL CO	6,816,515	6,266,862	6,141,444	5,734,967	5,478,520
361500	MN	NORTHERN TEL CO - MN	136,710	104,463	84,688	117,577	155,553
482248	MT	NORTHERN TEL COOP	5,629,803	5,480,802	5,526,199	5,802,339	5,549,655

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SAR_ID	State	SAR_ABBR	MOU 2002	MOU 2003	MOU 2004	MOU 2005	MOU 2006
140061	VT	NORTHFIELD TEL CO	14,582,679	13,388,356	12,894,007	13,456,750	12,761,300
103313	ME	NORTHLAND TEL CO-ME	76,667,717	80,460,374	82,088,392	80,584,841	74,749,048
143331	VT	Northland Tel. Co-VT	22,550,337	24,061,173	23,632,742	23,652,220	22,365,149
381625	ND	NORTHWEST COMM COOP	15,393,350	14,368,886	14,108,680	13,712,647	13,568,812
351261	IA	NORTHWEST TEL COOP	2,340,659	2,415,597	2,740,913	2,603,074	2,542,627
320800	IN	NORTHWESTERN INDIANA	59,990,924	58,425,621	57,845,937	56,292,357	49,290,888
240535	SC	NORWAY TEL CO	1,850,065	1,906,804	1,991,854	1,928,999	1,974,522
280461	MS	NOXAPATER TEL CO	3,000,646	2,740,472	3,118,731	3,352,821	2,807,172
462193	CO	NUCLA-NATURITA TEL	4,528,408	4,871,448	5,212,980	5,425,159	5,473,123
462194	CO	NUNN TEL CO	1,862,406	2,079,253	2,346,961	2,289,366	2,046,715
613018	AK	NUSHAGAK ELEC & TEL	8,490,426	10,106,740	7,555,260	6,821,498	7,689,352
250311	AL	OAKMAN TEL CO (TDS)	3,799,102	3,946,682	4,631,292	4,873,432	5,083,251
300645	OH	OAKWOOD TEL CO	3,231,387	3,180,230	3,930,835	3,577,472	3,200,752
341065	IL	ODIN TEL EXCH INC	9,322,683	8,324,162	8,345,918	9,079,456	8,765,371
310714	MI	OGDEN TEL CO	1,281,680	1,404,905	1,224,125	1,299,177	1,352,115
351263	IA	OGDEN TEL CO - IA	3,463,553	3,514,859	3,911,435	3,709,300	3,396,174
432013	OK	OKLAHOMA TEL & TEL	7,009,772	6,773,081	6,150,053	6,110,823	7,040,401
432014	OK	OKLAHOMA WESTERN TEL	11,522,664	13,751,398	14,142,619	15,240,880	14,873,126
351264	IA	OLIN TEL CO, INC	1,617,843	1,289,230	1,384,254	1,450,890	1,356,858
150111	NY	ONEIDA COUNTY RURAL	6,827,308	7,054,484	7,085,832	7,228,618	6,868,719
341066	IL	ONEIDA TEL EXCHANGE	1,746,755	1,599,689	1,557,029	1,363,572	1,436,021
351265	IA	ONSLOW COOP TEL ASSN	452,978	469,371	489,603	526,761	408,111
150112	NY	ONTARIO TEL CO, INC.	13,364,648	13,386,749	11,675,050	8,415,012	7,446,881
310717	MI	ONTONAGON COUNTY TEL	10,733,955	11,040,025	11,896,424	12,374,365	12,206,300
351266	IA	ORAN MUTUAL TEL CO	496,159	398,193	395,341	504,847	450,767
421934	MO	ORCHARD FARM TEL CO	1,029,022	922,932	837,794	885,194	896,351
421935	MO	OREGON FARMERS MUT	2,610,450	2,697,973	2,815,734	2,869,221	2,475,988
532389	OR	OREGON TEL CORP	6,989,965	7,132,613	7,529,927	7,474,959	7,705,956
532390	OR	OREGON-IDAHO UTIL.	4,422,296	4,187,880	4,380,612	4,876,582	4,923,265
150114	NY	ORISKANY FALLS TEL	1,106,729	1,035,945	1,061,920	1,171,763	1,322,684
300649	OH	ORWELL TEL CO	17,064,636	16,758,027	16,732,060	16,042,776	13,999,787
361448	MN	OSAKIS TEL CO	4,764,128	4,976,392	4,767,912	4,314,040	3,919,196
250312	AL	OTELCO TELEPHONE LLC	30,301,369	31,633,890	31,962,450	24,537,581	23,208,763
613019	AK	OTZ TEL COOPERATIVE	15,267,762	14,908,732	14,634,361	13,956,553	15,158,168
100019	ME	OXFORD COUNTY TEL	22,503,429	19,341,441	17,497,968	17,029,242	14,471,877
100002	ME	OXFORD WEST TEL CO	17,287,627	22,450,868	18,440,809	18,435,837	16,211,573
421866	MO	Ozark Tel. Co.	10,611,044	12,391,590	14,108,589	15,445,269	16,023,241
351270	IA	PALMER MUTUAL TEL CO	695,465	734,900	763,250	801,684	714,609
170196	PA	PALMERTON TEL CO	32,047,022	36,700,365	39,434,267	33,401,595	29,307,746
240536	SC	PALMETTO RURAL COOP	43,937,523	39,179,912	46,323,149	40,464,345	38,925,059
351269	IA	PALO COOP TEL ASSN	1,630,952	1,552,899	1,452,394	1,794,731	1,732,957
432016	OK	PANHANDLE TEL COOP	82,474,283	80,384,451	81,803,046	79,094,616	95,287,386
351271	IA	PANORA COOP TEL ASSN	7,214,832	6,833,149	5,492,650	4,933,897	5,482,354
361450	MN	PARK REGION MUTUAL	11,043,848	10,429,970	12,058,391	12,314,250	12,148,360
351187	IA	PARTNER COMM. COOP.	2,135,939	1,638,112	2,223,891	2,396,948	4,096,046
150116	NY	PATTERSONVILLE TEL	3,056,206	2,959,001	2,949,171	2,743,729	2,513,571
300651	OH	PATTERSONVILLE TEL	1,006,949	1,114,373	1,163,106	1,221,072	1,275,028
361451	MN	PAUL BUNYAN RURAL	29,650,754	25,169,409	25,033,598	25,526,741	23,027,406
240539	SC	PBT TELECOM, INC.	45,709,251	42,229,115	40,212,048	41,715,777	39,213,614
421936	MO	PEACE VALLEY TEL CO	1,199,854	1,525,028	1,983,291	1,917,729	1,743,645
462196	CO	PEETZ COOP TEL CO	876,024	813,334	896,715	879,222	786,505
220376	GA	PEMBROKE TEL CO	8,195,263	9,166,664	9,540,130	8,899,918	8,854,158
190243	VA	PEMBROKE TEL COOP	6,965,182	7,946,892	7,654,683	8,051,030	7,670,189
492270	NM	PENASCO VALLEY TEL	13,722,312	13,728,078	14,232,866	12,886,598	12,041,670
522418	WA	PEND OREILLE TEL.	7,223,270	7,218,269	6,828,235	7,305,290	7,145,317
310720	MI	PENINSULA TEL CO -MI	4,120,863	4,044,438	3,808,196	3,731,903	3,338,262
170197	PA	PENNSYLVANIA TEL CO	2,770,637	3,139,626	3,318,694	3,912,900	3,445,905
190244	VA	PEOPLES MUTUAL TEL	15,530,900	14,842,358	15,439,473	18,376,305	17,043,212
260415	KY	PEOPLES RURAL COOP	17,193,806	20,434,624	19,299,818	18,470,693	18,083,423
250314	AL	PEOPLES TEL CO	43,522,583	45,975,573	50,697,771	54,962,857	56,429,025
290576	TN	PEOPLES TEL CO	11,997,285	12,280,755	11,771,357	12,246,236	12,203,948
351273	IA	PEOPLES TEL CO - IA	1,934,194	2,001,448	2,308,924	2,285,043	2,124,216
361453	MN	PEOPLES TEL CO - MN	4,253,414	5,166,857	4,756,975	4,945,327	4,759,294
532391	OR	PEOPLES TEL CO. - OR	3,738,521	3,840,156	3,830,976	3,654,253	3,177,210
442130	TX	PEOPLES TEL COOP -TX	36,360,891	33,206,564	35,941,969	35,461,206	32,123,550
411814	KS	PEOPLES TELECOM LLC	5,020,377	5,548,994	5,245,662	4,710,396	5,846,714
140062	VT	PERKINSVILLE TEL CO	4,074,506	4,002,227	3,896,044	3,813,664	3,861,879
320807	IN	PERRY-SPENCER RURAL	15,191,403	14,300,623	12,200,117	11,696,725	11,131,834
462197	CO	PHILLIPS COUNTY TEL	5,826,984	5,725,070	5,702,481	5,485,101	5,352,842
230497	NC	PIEDMONT MEMBERSHIP	7,147,407	7,076,694	6,561,832	6,556,609	6,672,798
240538	SC	PIEDMONT RURAL COOP	36,373,342	38,892,682	39,762,374	36,468,972	35,298,416
371581	NE	PIERCE TEL CO	3,999,952	3,848,187	3,875,681	3,753,622	3,372,518
310721	MI	PIGEON TEL CO	9,524,707	10,055,855	9,792,255	7,831,486	7,351,551
250315	AL	PINE BELT TEL CO	10,584,129	9,605,418	9,853,046	11,553,617	11,141,713
462198	CO	PINE DRIVE TEL CO	2,718,986	2,949,619	2,940,181	2,578,517	2,679,117
361454	MN	PINE ISLAND TEL CO	7,816,894	7,952,625	7,106,714	6,862,646	6,314,286
532392	OR	PINE TEL SYSTEM INC.	3,646,023	4,000,491	4,095,971	4,860,517	4,613,465
432017	OK	PINE TELEPHONE CO	28,137,364	26,618,617	27,797,657	26,976,928	30,784,391

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Exhibit 3

SAR_ID	State	SAR_ABBR	MOU 2002	MOU 2003	MOU 2004	MOU 2005	MOU 2006
100020	ME	PINE TREE TEL & TEL	24,813,357	20,374,261	18,707,617	15,256,251	14,038,996
230494	NC	PINEVILLE TEL CO	6,853,756	6,545,945	6,667,002	6,147,371	5,373,443
542346	CA	PINNACLES TEL CO	517,508	470,712	454,034	541,299	564,118
411817	KS	PIONEER TEL ASSN INC	50,308,462	52,835,701	54,196,971	49,499,026	43,097,747
522437	WA	PIONEER TEL CO	3,411,517	3,094,142	3,198,354	2,704,592	2,434,016
532393	OR	PIONEER TEL COOP	46,619,745	46,889,647	49,207,680	45,881,425	42,356,885
432018	OK	PIONEER TEL COOP INC	151,891,717	137,784,787	139,239,564	137,945,853	127,030,397
462199	CO	PLAINS COOP TEL ASSN	4,681,284	4,303,417	4,181,015	4,396,635	4,140,813
371582	NE	PLAINVIEW TEL CO	3,055,674	2,820,899	2,690,060	2,692,374	2,714,449
220379	GA	PLANT TEL. CO.	24,762,134	25,349,639	27,541,810	28,161,675	26,380,494
220378	GA	PLANTERS RURAL COOP	24,766,000	27,101,161	26,675,544	26,192,228	24,366,192
442131	TX	POKA-LAMBRO TEL COOP	6,488,896	7,500,719	6,557,546	5,034,021	4,519,553
381630	ND	POLAR COMM MUT AID	24,327,760	23,611,522	22,084,377	21,266,322	18,408,840
381614	ND	POLAR TELECOMM.	4,471,252	8,365,249	8,316,522	8,174,161	6,942,985
150118	NY	PORT BYRON TEL CO	5,993,452	6,060,258	6,029,742	5,594,247	6,299,436
472230	ID	POTLATCH TEL CO INC	7,106,665	7,977,466	12,043,652	13,460,169	12,501,463
432020	OK	POTTAWATOMIE TEL CO	6,024,079	5,970,508	6,567,260	7,053,395	6,560,395
401718	AR	PRAIRIE GROVE TEL CO	27,669,580	29,313,498	28,070,069	26,440,325	21,749,530
351344	IA	PRAIRIE TEL CO	2,970,215	2,857,589	2,666,135	2,566,151	2,778,294
351275	IA	PRAIRIEBURG TEL CO	411,838	515,638	565,432	545,037	418,392
391652	SD	PRAIRIEWAVE COMM TEL	20,837,863	21,098,361	19,215,554	17,242,486	15,194,903
351276	IA	PRESTON TEL CO	1,737,544	1,689,609	1,620,932	1,562,186	1,350,329
330937	WI	PRICE COUNTY TEL CO	16,020,696	16,021,368	13,591,303	13,100,280	11,477,910
220380	GA	PROGRESSIVE RURAL	9,336,721	10,885,847	12,221,064	11,655,698	10,444,716
472231	ID	PROJECT MUTUAL TEL	26,844,089	26,052,653	27,866,586	24,637,309	18,602,777
482250	MT	PROJECT TEL CO	23,384,472	19,663,035	19,921,187	20,681,580	19,882,704
220381	GA	PUBLIC SERVICE TEL	35,218,824	40,233,511	42,974,369	36,883,402	32,447,479
320813	IN	PULASKI-WHITE RURAL	3,928,544	3,588,313	3,909,223	3,562,757	3,318,287
170200	PA	PYMATUNING IND TEL	6,027,531	5,729,474	6,009,453	5,975,101	6,110,286
210338	FL	QUINCY TEL CO-FL DIV	35,129,765	35,585,243	38,460,776	38,386,643	37,727,918
220338	GA	QUINCY TEL CO-GA DIV	3,851,805	3,760,090	4,421,293	4,343,545	4,135,695
351277	IA	RADCLIFFE TEL CO	729,963	632,203	982,442	1,054,506	899,325
250316	AL	RAGLAND TEL CO	3,801,639	4,042,183	4,426,126	3,353,736	2,861,895
411820	KS	RAINBOW TEL COOP	5,742,468	6,091,441	7,086,382	7,194,509	6,426,141
230496	NC	RANDOLPH MEMBERSHIP	16,559,494	15,972,016	16,390,265	17,141,613	16,567,999
230495	NC	RANDOLPH TEL CO	10,815,358	9,640,992	8,850,399	8,664,651	8,176,629
512251	WY	RANGE TEL COOP - WY	79,610,376	75,345,959	73,961,480	71,032,761	68,815,876
482251	MT	RANGE TEL COOP-MT	18,435,764	17,388,579	18,237,108	20,574,736	17,425,105
381631	ND	RED RIVER RURAL TEL	11,381,881	14,271,477	15,174,522	14,042,871	13,387,833
361472	MN	REDWOOD COUNTY TEL	16,443,852	14,231,779	12,328,749	12,365,188	10,808,916
381632	ND	RESERVATION TEL COOP	22,704,874	24,039,038	26,125,411	25,934,713	25,203,146
270438	LA	RESERVE TEL CO	15,148,245	13,609,012	12,490,988	13,854,329	14,161,621
341075	IL	REYNOLDS TEL CO, INC	1,969,021	1,442,579	1,525,077	1,404,329	1,172,622
401721	AR	RICE BELT TEL CO	1,606,412	1,982,119	2,964,819	2,238,824	1,785,458
330942	WI	RICHLAND-GRANT COOP	7,986,398	8,233,764	8,616,916	8,580,911	7,990,341
110037	MA	RICHMOND TEL CO	4,719,387	4,435,197	4,128,457	3,020,439	2,654,958
462201	CO	RICO TEL CO	651,525	724,141	789,866	782,873	810,483
240541	SC	RIDGEWAY TEL CO	5,790,686	6,379,868	7,468,537	8,011,581	7,628,805
220382	GA	RINGGOLD TEL CO	48,138,776	43,697,297	30,827,670	30,904,617	31,457,723
351280	IA	RINGSTED TEL CO	1,027,676	923,187	1,082,253	923,746	878,404
552356	NV	RIO VIRGIN TEL CO	37,269,160	36,145,651	37,737,220	45,740,052	45,388,762
351189	IA	RIVER VALLEY COOP	2,468,476	2,172,322	2,212,762	2,132,496	1,921,822
330943	WI	RIVERSIDE TELECOM	6,864,909	6,244,533	6,809,129	6,702,471	5,968,989
442134	TX	RIVIERA TEL CO INC	2,203,403	1,935,554	1,568,230	1,601,304	1,473,273
190249	VA	ROANOKE & BOTETOURT	32,512,204	31,519,263	28,958,066	28,121,055	26,324,447
250317	AL	ROANOKE TEL CO	19,422,755	20,223,535	20,870,902	21,980,127	20,844,270
320815	IN	ROCHESTER TEL CO	21,590,230	20,351,837	20,624,843	18,042,653	15,621,621
371586	NE	ROCK COUNTY TEL CO	2,190,960	2,181,756	2,152,747	2,010,477	2,358,979
421942	MO	ROCK PORT TEL CO	5,818,912	6,392,360	5,839,286	6,053,214	5,473,427
351282	IA	ROCKWELL COOP ASSN	2,371,754	2,308,646	2,171,292	2,665,448	2,096,680
462202	CO	ROGGEN TEL COOP CO	783,036	705,870	673,875	613,426	498,870
532375	OR	ROOME TELECOMM INC	2,585,819	3,049,660	2,941,320	2,796,521	2,220,818
492272	NM	ROOSEVELT CNTY RURAL	7,904,858	8,107,581	6,661,988	6,170,925	4,412,223
361474	MN	ROTHSAY TEL CO, INC	1,277,058	1,402,530	1,242,920	1,242,122	1,048,869
361475	MN	RUNESTONE TEL ASSN	10,528,699	8,911,209	8,302,413	8,078,036	7,593,518
472233	ID	RURAL TEL CO - ID	1,551,888	1,538,990	1,393,642	1,574,364	1,404,796
552233	NV	RURAL TEL CO - NV	3,622,034	4,018,171	3,962,536	3,976,977	3,844,055
411826	KS	RURAL TEL SERVICE CO	41,283,448	36,986,082	37,737,029	35,290,970	34,450,631
351284	IA	RUTHVEN TEL EXCHANGE	1,677,209	1,657,135	1,875,080	1,738,148	1,679,563
462203	CO	RYE TELEPHONE CO	9,189,050	9,070,335	8,838,673	8,421,847	7,452,930
411829	KS	S & A TEL CO INC	2,449,933	2,357,377	2,476,267	5,148,215	6,036,978
411827	KS	S & T TEL COOP ASSN	7,872,268	7,117,885	6,819,486	6,886,685	7,040,791
320816	IN	S & W TEL CO	837,200	828,634	890,666	829,556	619,029
411831	KS	S. CENTRAL TEL - KS	56,087,986	41,017,003	8,643,407	35,057,417	73,018,687
431831	OK	S. CENTRAL TEL - OK	1,098,463	8,957,895	49,658,082	38,435,932	1,470,157
351285	IA	SAC COUNTY MUTUAL	2,208,005	2,143,034	2,433,565	2,415,458	2,407,112
100022	ME	SACO RIVER TEL & TEL	27,901,754	28,733,654	26,923,185	24,979,052	24,452,583
361476	MN	SACRED HEART TEL CO	944,976	1,115,444	1,104,463	1,013,979	855,942

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SAR_ID	State	SAR_ABBR	MOU 2002	MOU 2003	MOU 2004	MOU 2005	MOU 2006
493403	NM	Sacred Wind	-	-	-	-	99,638
457991	AZ	SADDLEBACK COMM CO	6,675,626	8,088,589	9,881,920	10,230,623	9,436,461
260417	KY	SALEM TEL CO	4,016,832	3,744,638	3,882,237	4,199,643	4,773,338
432022	OK	SALINA-SPAVINAW TEL	23,279,200	24,548,976	26,480,684	25,014,259	21,607,374
230498	NC	SALUDA MOUNTAIN TEL	7,763,672	8,439,654	9,198,549	9,127,193	9,768,192
452169	AZ	SAN CARLOS APACHE	6,002,584	7,143,058	7,745,832	7,852,584	6,602,384
310725	MI	SAND CREEK TEL CO	2,948,114	3,231,552	4,016,940	3,592,542	2,894,375
240546	SC	SANDHILL TEL COOP	49,298,350	56,711,034	59,456,919	57,023,805	54,466,132
623021	HI	SANDWICH ISLES COMM.	1,671,061	1,681,625	2,059,465	2,250,462	2,096,125
432141	OK	SANTA ROSA TEL COOP	2,276,489	2,408,889	2,500,165	2,106,341	2,083,555
442141	TX	SANTA ROSA TEL COOP	4,195,170	7,420,443	7,410,093	5,941,560	5,860,265
391676	SD	SANTEL COMM. COOP.	16,151,169	14,134,702	12,763,213	11,757,640	10,675,260
330945	WI	SCANDINAVIA TEL CO	9,183,751	5,418,181	5,758,982	5,716,920	5,252,707
351291	IA	SCHALLER TEL CO	7,378,512	7,449,269	7,800,557	7,845,037	6,647,890
532397	OR	SCIO MUTUAL TEL ASSN	5,585,464	5,894,543	6,321,338	5,455,262	5,193,117
190248	VA	SCOTT COUNTY COOP	24,558,766	26,535,561	28,402,514	31,136,418	30,124,274
403031	AR	SCOTT COUNTY TEL CO	574,833	576,156	705,481	672,596	658,123
361479	MN	SCOTT RICE -INTEGRA	42,495,276	42,677,538	43,267,956	44,539,029	42,371,466
351294	IA	SCRANTON TEL CO	1,513,121	1,413,183	1,432,454	1,520,418	1,510,844
320819	IN	SE INDIANA RURAL	16,421,476	16,078,423	15,176,000	15,107,787	15,736,626
371591	NE	SE NEBRASKA TEL CO	16,213,761	13,179,354	13,400,373	13,673,399	13,447,600
330952	WI	SE TEL OF WISCONSIN	21,359,191	20,294,981	19,605,215	19,284,221	19,347,621
351292	IA	SEARSBORO TEL CO	45,233,695	33,122,838	1,557,458	11,167,303	56,991,254
421945	MO	SENECA TEL CO	9,555,950	11,301,526	13,104,081	13,292,117	11,235,179
230500	NC	SERVICE TEL CO	3,289,866	3,446,690	4,461,645	4,571,481	4,162,543
330946	WI	SHARON TEL CO	4,772,493	4,819,739	4,666,461	4,968,518	4,687,147
351293	IA	SHARON TEL CO	3,104,332	2,804,678	2,711,189	2,643,539	2,433,346
341025	IL	SHAWNEE TELEPHONE CO	10,835,287	11,068,215	11,350,461	11,429,797	12,095,299
351295	IA	SHELL ROCK TEL CO	2,625,463	2,529,458	2,369,918	2,082,422	1,755,059
190250	VA	SHERANDOAH TEL CO	71,559,214	57,772,192	71,217,162	83,498,652	92,847,744
361482	MN	SHERBURNE CTY RURAL	25,298,414	28,251,567	29,664,743	28,160,610	27,334,443
310726	MI	SHIAWASSEE TEL CO	9,307,845	8,916,497	8,979,235	9,393,344	9,410,097
432023	OK	SHIDLER TEL CO	2,554,887	2,316,273	2,222,777	2,292,589	2,140,966
140064	VT	SHOREHAM TEL CO INC.	13,988,682	14,040,234	13,516,632	13,237,691	12,979,319
542338	CA	SIERRA TELEPHONE CO	38,643,272	39,408,812	39,414,808	44,755,327	45,127,027
472295	ID	SILVER STAR TEL- ID	30,977,028	26,001,169	24,941,664	24,516,435	23,236,716
512295	WY	SILVER STAR TEL-WY	13,862,776	14,468,978	14,475,927	15,044,298	15,873,362
391677	SD	SILOUX VALLEY TEL. CO	17,389,669	16,067,917	15,852,778	14,659,562	11,213,310
330949	WI	SIREN TEL CO, INC	7,514,499	7,492,706	7,814,920	7,516,002	6,844,379
502283	UT	SKYLINE TELECOM	10,057,301	10,109,153	9,726,803	9,515,098	9,285,102
280466	MS	SLEDGE TEL CO	2,599,689	2,419,657	2,670,075	2,519,727	2,199,263
361483	MN	SLEEPY EYE TEL CO	13,851,030	14,912,376	13,962,262	13,698,504	12,374,204
280467	MS	SMITHVILLE TEL CO	2,814,416	2,502,760	2,539,934	2,321,931	1,930,985
371590	NE	SODTOWN TEL CO	187,876	189,994	193,197	180,167	195,378
100024	ME	SOMERSET TEL CO	23,615,063	22,765,752	23,760,667	26,115,576	27,806,937
330951	WI	SOMERSET TEL CO	10,909,949	11,931,729	13,006,724	12,591,013	11,198,905
401702	AR	SOUTH ARKANSAS TEL	12,794,246	14,121,822	14,275,113	11,769,041	10,798,912
170204	PA	SOUTH CANAAN TEL CO	6,838,921	6,676,877	6,712,794	7,158,999	7,359,422
502286	UT	SOUTH CENTRAL UTAH	51,524,113	49,595,407	48,429,164	48,241,011	45,359,266
462195	CO	SOUTH PARK TEL. CO.	972,525	1,269,944	1,078,402	1,101,313	1,063,771
442143	TX	SOUTH PLAINS TEL	7,977,815	8,985,827	8,717,573	8,328,266	7,873,775
351298	IA	SOUTH SLOPE COOP TEL	37,823,758	41,102,303	33,537,222	30,217,920	29,761,661
283301	MS	SOUTHEAST MS TEL CO	12,131,920	13,363,232	15,521,875	16,115,016	14,309,287
411833	KS	SOUTHERN KANSAS TEL	35,458,017	43,437,302	47,412,008	42,131,029	30,412,427
482254	MT	SOUTHERN MONTANA TEL	3,643,189	3,682,064	3,877,537	3,887,613	3,801,453
351301	IA	SOUTHWEST TEL EXCH	2,259,722	3,485,346	12,928,457	45,866,928	2,201,210
442135	TX	SOUTHWEST TEXAS TEL	7,671,355	7,543,950	7,130,842	7,157,152	6,405,579
452174	AZ	SOUTHWESTERN TEL CO	15,325,449	14,169,070	16,022,764	15,790,949	15,673,709
361485	MN	SPRING GROVE COOP	4,731,488	4,183,027	3,355,403	3,375,870	2,892,107
330953	WI	SPRING VALLEY TEL CO	3,839,550	4,048,433	4,007,632	3,975,255	3,579,594
310728	MI	SPRINGPORT TEL CO	4,598,465	5,023,182	5,589,749	5,643,282	5,649,973
351302	IA	SPRINGVILLE COOP TEL	2,003,337	2,021,585	2,015,786	2,109,674	1,967,959
200257	WV	SPRUCE KNOB SENECA	2,979,338	3,206,460	3,494,021	3,598,005	3,495,424
383303	ND	SRT COMMUNICATIONS	142,808,328	133,444,178	132,157,326	130,499,994	136,172,430
522442	WA	ST JOHN TEL CO	1,772,778	1,644,495	1,719,951	1,713,427	1,710,580
532396	OR	ST PAUL COOP ASSN	1,691,722	1,446,891	1,544,520	1,400,009	1,395,065
240544	SC	ST STEPHEN TEL CO	16,322,857	17,154,176	18,059,914	18,911,950	18,932,564
100025	ME	STANDISH TEL CO	61,183,495	63,345,372	63,240,360	57,991,755	50,995,333
371592	NE	STANTON TELECOM INC.	3,103,417	2,579,005	2,644,203	2,618,254	2,644,956
270441	LA	STAR TEL CO	12,296,539	10,257,210	10,500,245	9,807,023	7,209,254
361487	MN	STARBUCK TEL CO	2,660,102	3,212,967	3,224,690	3,129,727	2,977,202
330955	WI	STATE LONG DISTANCE	26,308,616	26,459,830	27,324,018	26,941,928	24,507,267
150125	NY	STATE TEL CO	19,245,795	20,759,943	22,953,017	23,043,142	19,555,029
532399	OR	STAYTON COOP TEL CO	19,454,710	24,430,582	26,101,117	28,188,115	29,906,119
421949	MO	STEELVILLE TEL EXCH	11,306,545	11,546,747	10,318,108	11,139,762	10,892,702
341092	IL	STELLE TEL CO	165,479	169,581	155,313	240,611	258,538
330954	WI	STOCKBRIDGE & SHERWD	5,026,605	5,010,690	5,220,529	5,205,238	5,568,009
391679	SD	STOCKHOLM-STRANDBURG	2,151,207	2,038,243	2,061,149	2,319,588	2,176,602

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Exhibit 3

SAR_ID	State	SAR_ABBR	MOU 2002	MOU 2003	MOU 2004	MOU 2005	MOU 2006
462206	CO	STONEHAM COOP TEL CO	206,989	215,916	214,675	217,487	187,653
421951	MO	STOUTLAND TEL CO	2,973,785	3,541,771	7,549,936	9,486,710	20,276,068
462207	CO	STRASBURG TEL CO	3,839,942	4,042,225	4,458,381	4,475,405	4,368,031
351305	IA	STRATFORD MUTUAL TEL	1,271,336	1,541,057	1,644,293	1,450,477	1,464,766
170206	PA	SUGAR VALLEY TEL CO	1,960,592	2,020,999	1,893,694	1,990,800	2,185,522
613028	AK	SUMMIT TEL & TEL -AK	905,896	1,074,242	1,098,109	821,967	723,088
461835	CO	SUNFLOWER TEL - CO	968,654	1,146,358	1,032,859	1,024,105	994,982
411835	KS	SUNFLOWER TEL CO	16,078,438	14,035,101	12,616,362	12,784,160	13,167,927
320825	IN	SUNMAN TELECOMM CORP	19,241,305	20,788,161	21,650,106	21,932,172	21,637,105
351307	IA	SUPERIOR TEL COOP	572,757	593,680	588,417	524,641	58,146,936
230503	NC	SURRY MEMBERSHIP	35,153,910	36,909,494	39,186,733	40,779,394	36,125,474
401724	AR	SW ARKANSAS TEL COOP	22,507,172	22,120,028	24,197,555	25,313,824	26,287,664
432025	OK	SW OKLAHOMA TEL CO	2,099,015	2,177,007	2,370,574	2,529,780	2,369,906
320826	IN	SWAYZEE TEL CO	2,811,576	2,297,159	2,218,866	2,128,863	1,898,469
320827	IN	SWEETSER RURAL TEL	5,728,001	4,581,445	4,343,613	3,877,193	3,185,532
351304	IA	SWISHER TEL CO	2,045,711	1,989,215	1,951,508	2,040,669	1,928,248
300658	OH	SYCAMORE TEL CO	4,582,678	3,444,516	3,196,177	2,937,869	3,126,067
453334	AZ	TABLE TOP TEL CO	22,523,804	21,530,814	20,817,652	20,102,549	19,146,007
150084	NY	TACONIC TEL CORP	64,131,604	77,045,048	84,824,462	83,207,288	80,040,318
442150	TX	TATUM TEL CO	2,349,281	2,161,858	2,315,559	1,930,626	1,749,714
442151	TX	TAYLOR TEL CO-OP INC	14,203,670	12,384,873	11,364,362	11,849,446	11,081,958
300659	OH	TELEPHONE SERVICE	22,035,225	21,039,250	22,328,327	19,147,401	16,522,850
290578	TN	TELLICO TEL CO	19,609,823	21,969,260	20,953,508	23,625,904	26,507,895
351308	IA	TEMPLETON TEL CO	930,950	893,539	864,967	1,048,534	820,532
522446	WA	TENINO TELEPHONE CO	8,632,447	8,739,570	9,491,169	9,562,335	9,030,924
330958	WI	TENNEY TEL CO	3,521,894	3,259,218	3,281,093	3,361,705	3,372,108
432029	OK	TERRAL TEL CO	956,714	1,083,759	1,231,185	1,412,127	1,294,372
351309	IA	TERRIL TEL. COOP.	4,656,022	5,028,786	4,633,405	3,383,041	2,906,046
260419	KY	THACKER/GRIGSBY TEL	18,623,064	20,975,172	23,149,209	22,616,393	21,393,960
170145	PA	THE BENTLEYVILLE TEL	7,040,048	7,073,530	6,685,625	5,949,396	4,374,282
371524	NE	THE BLAIR TEL CO	27,732,812	23,874,805	23,685,841	24,134,524	21,311,751
351114	IA	THE BURT TEL CO	949,459	883,421	1,035,703	1,021,940	920,622
300594	OH	THE CHAMPAIGN TEL CO	20,507,185	20,304,598	19,079,553	19,594,024	19,257,061
351129	IA	THE CITIZENS MUTUAL	7,153,965	7,324,277	7,948,834	7,766,708	8,163,591
170162	PA	THE CONESTOGA TEL	124,817,020	130,058,338	114,806,557	110,504,928	100,927,685
300639	OH	THE NEW KNOXVILLE	2,834,506	2,398,789	2,408,485	2,332,067	2,207,994
170191	PA	THE NORTH EASTERN PA TEL	36,145,495	35,297,005	35,569,315	39,915,816	42,523,231
300644	OH	THE NOVA TEL CO	3,895,692	4,090,681	3,988,543	2,975,151	2,447,038
542332	CA	THE PONDEROSA TEL CO	14,831,057	15,234,521	14,729,523	13,286,677	12,198,431
542339	CA	THE SISKIYOU TEL CO	12,312,413	13,304,490	13,995,927	14,246,541	14,416,717
371525	NE	THREE RIVER TELCO	4,489,522	3,597,241	3,813,000	4,067,913	4,266,615
320829	IN	TIPTON TEL CO	8,326,203	8,331,098	8,545,437	8,505,949	8,193,524
351310	IA	TITONKA TEL CO	1,271,310	1,158,243	1,129,004	1,390,043	1,166,155
452173	AZ	TOHONO O'ODHAM UTIL.	5,374,329	5,507,024	5,016,194	4,850,637	4,404,156
522447	WA	TOLEDO TELEPHONE CO	5,371,626	5,136,554	5,305,120	5,259,316	4,840,512
341086	IL	TONICA TEL CO	1,403,492	1,341,234	1,260,865	1,289,174	1,180,178
140068	VT	TOPSHAM TEL CO	7,436,931	7,700,777	9,656,368	8,705,459	7,552,180
412030	KS	TOTAH TELEPHONE CO	8,811,016	5,922,969	8,398,700	4,885,432	4,294,383
432030	OK	TOTAH TELEPHONE CO	9,566,348	7,317,550	9,974,804	6,128,948	5,337,302
150129	NY	TOWNSHIP TEL CO	7,852,705	8,088,509	8,847,923	9,246,084	10,019,994
532378	OR	TRANS-CASCADES TEL	896,452	920,914	1,060,626	1,040,368	1,043,883
220389	GA	TRENTON TEL CO	19,455,527	19,261,578	19,317,131	16,819,505	16,540,687
230505	NC	TRI COUNTY TEL MEMBR	7,264,024	7,164,120	7,644,283	8,089,090	7,241,246
482257	MT	TRIANGLE TEL COOP	37,833,121	36,162,728	36,908,763	35,664,851	35,332,714
411839	KS	TRI-COUNTY TEL ASSN	11,062,668	10,012,430	9,041,483	9,025,318	9,180,307
320830	IN	TRI-COUNTY TEL CO	5,838,574	5,485,593	5,784,860	5,669,550	5,797,773
401726	AR	TRI-COUNTY TEL CO-AR	21,814,236	22,272,430	24,425,331	23,150,380	20,695,078
330960	WI	TRI-COUNTY TEL COOP	9,109,314	9,760,938	10,004,695	10,122,351	9,256,197
391682	SD	TRI-COUNTY TELCOM	1,686,314	1,148,961	564,729	1,052,072	1,171,918
150131	NY	TRUMANSBURG TEL CO.	19,315,896	19,719,318	18,421,793	15,626,357	13,800,628
492265	NM	Tularosa Basin Tel.	16,341,554	16,797,884	17,574,777	16,994,287	15,223,705
290579	TN	TWIN LAKES TEL COOP	95,998,605	98,711,620	95,471,935	97,006,641	94,154,313
411840	KS	TWIN VALLEY TEL INC	7,238,961	7,687,610	7,402,291	7,873,127	10,526,761
361491	MN	TWIN VALLEY-ULEN TEL	8,354,509	8,464,595	8,594,034	9,993,132	10,032,708
502287	UT	UINTAHBASIN DBA UBTA	50,135,401	59,564,180	56,155,014	56,107,687	54,439,070
100027	ME	UNION RIVER TEL CO	3,464,463	3,363,574	3,836,154	3,711,171	3,605,630
250322	AL	UNION SPRINGS TEL CO	22,286,728	24,767,575	28,416,719	29,120,168	27,045,984
120049	NH	UNION TEL CO	24,274,976	23,920,711	23,665,373	22,745,426	21,264,206
330962	WI	UNION TEL CO	11,747,576	11,319,849	10,689,077	10,729,937	9,612,588
391684	SD	UNION TEL CO.	4,480,086	3,979,143	3,465,921	18,419,847	3,231,120
351316	IA	UNITED FARMERS TEL	4,660,074	1,762,397	1,825,608	1,323,342	1,206,544
411841	KS	UNITED TEL ASSN	15,064,754	15,526,877	19,200,894	23,616,974	23,914,381
381636	ND	UNITED TEL MUTUAL	34,047,708	30,969,640	30,645,230	29,355,062	26,913,296
613023	AK	UNITED UTILITIES INC	36,745,723	38,589,718	37,294,881	51,703,078	45,257,890
100029	ME	UNITY TEL CO., INC.	15,267,286	15,700,029	16,073,619	15,091,568	13,306,631
310732	MI	UPPER PENINSULA TEL	18,440,401	18,667,431	19,628,796	20,513,473	19,562,015
361494	MN	UPSALA COOP TEL ASSN	2,540,872	2,096,425	2,154,176	2,141,044	1,977,447
290581	TN	UTC OF TN	44,778,461	45,336,515	45,948,523	44,873,893	43,241,518

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SAR_ID	State	SAR_ABBR	MOU 2002	MOU 2003	MOU 2004	MOU 2005	MOU 2006
330963	WI	UTELCO, INC	44,949,241	44,907,114	51,739,973	58,542,146	60,082,344
220324	GA	VALLEY TEL CO	14,531,120	15,015,325	14,906,529	13,318,741	11,892,901
361495	MN	VALLEY TEL CO - MN	5,886,577	4,172,203	5,448,440	5,477,609	5,877,273
492176	NM	VALLEY TEL COOP - NM	6,485,602	6,509,208	6,000,689	6,097,396	6,017,520
442159	TX	VALLEY TEL CO-OP -TX	13,117,831	10,199,909	10,257,245	9,580,089	8,459,904
452176	AZ	VALLEY TEL COOP-AZ	31,288,885	30,225,508	29,628,471	29,000,520	27,033,957
391685	SD	VALLEY TELECOMM.	10,236,728	11,058,019	11,924,405	10,798,629	11,026,361
432032	OK	VALLIANT TEL CO	8,247,619	8,548,918	8,601,693	8,987,555	8,413,650
351319	IA	VAN BUREN TEL CO	5,006,529	5,812,995	5,245,926	5,661,461	6,148,999
351320	IA	VAN HORNE COOP TEL	3,545,702	2,149,053	2,122,137	2,031,446	1,901,821
300662	OH	VANLUE TEL CO	1,176,588	1,018,949	1,149,640	1,203,550	1,243,949
351322	IA	VENTURA TEL CO, INC	1,375,608	1,190,119	1,057,771	846,636	835,558
391680	SD	VENTURE COMM. COOP	36,973,897	38,845,255	38,117,700	36,224,982	34,975,028
170210	PA	VENUS TEL CORP	5,953,309	6,399,548	4,551,038	2,647,166	3,151,928
147332	VT	VERMONT TEL. CO-VT	80,350,200	81,648,959	81,604,726	80,031,057	74,534,183
150133	NY	VERNON TEL CO	4,733,493	4,863,817	4,746,374	4,771,874	5,343,538
330966	WI	VERNON TEL COOP	19,853,220	21,751,342	21,554,036	21,070,505	17,685,959
351324	IA	VILLISCA FARMERS TEL	3,216,453	2,969,883	2,894,346	3,147,643	2,878,387
341087	IL	VIOLA HOME TEL CO	2,597,836	2,513,027	2,377,306	2,144,003	1,799,782
190253	VA	VIRGINIA TEL CO	12,045,519	14,448,009	20,171,239	27,569,695	34,789,228
391686	SD	VIVIAN TELEPHONE CO	60,839,341	63,578,734	63,341,715	59,200,311	50,926,887
542343	CA	VOLCANO TEL CO	18,222,241	18,893,753	21,928,385	22,454,524	22,350,544
330971	WI	W. WISCONSIN TELCOM	20,400,167	19,972,978	20,204,859	19,780,428	19,793,829
300664	OH	WABASH MUTUAL TEL CO	2,073,587	1,891,398	1,829,300	1,597,480	1,308,840
341088	IL	WABASH TEL COOP, INC	11,479,321	11,628,515	11,962,430	12,422,828	12,311,750
140069	VT	WAITSFIELD/FAYSTON	84,420,845	82,596,941	79,476,448	78,946,531	74,916,811
310734	MI	WALDRON TEL CO	1,843,126	1,776,852	1,844,354	2,008,615	1,959,021
401729	AR	WALNUT HILL TEL CO	21,524,617	21,790,476	24,223,019	23,153,030	20,417,952
351326	IA	WALNUT TEL CO, INC	2,197,273	2,155,504	2,278,000	2,113,524	2,109,210
411845	KS	WAMEGO TEL CO INC	14,659,177	15,118,519	17,127,244	17,838,142	13,309,024
200258	WV	WAR ACQ. DBA WAR TEL	7,654,020	7,772,169	8,596,740	9,465,803	9,216,271
100031	ME	WARREN TEL CO	4,235,684	4,408,110	4,320,034	5,841,539	5,152,954
160135	NJ	WARWICK VALLEY-NJ	26,970,384	27,756,252	20,932,667	24,006,369	10,478,357
150135	NY	WARWICK VALLEY-NY	81,874,020	82,946,587	67,913,522	67,133,321	24,619,500
320834	IN	WASHINGTON CTY RURAL	12,238,414	12,648,361	12,120,108	11,951,193	11,437,125
330968	WI	WAUNAKEE TEL CO	16,205,628	15,772,259	15,770,751	15,500,264	15,077,417
371597	NE	WAUNETA TEL CO	1,707,076	1,676,795	1,657,080	1,735,688	1,707,188
220392	GA	WAVERLY HALL, LLC	5,002,926	5,344,946	4,990,968	4,468,810	4,328,145
351327	IA	WEBB-DICKENS TEL	1,145,041	1,047,707	963,506	886,692	877,787
351328	IA	WEBSTER-CALHOUN COOP	11,194,006	10,967,833	9,911,286	8,212,487	7,873,116
351329	IA	WELLMAN COOP TEL	2,753,772	2,569,648	2,363,630	2,395,867	2,351,865
240550	SC	WEST CAROLINA RURAL	32,843,806	34,430,680	35,889,687	32,969,183	32,269,460
361501	MN	WEST CENTRAL TEL	10,010,225	9,274,565	9,485,170	9,760,891	9,643,705
351331	IA	WEST IOWA TEL CO	12,913,136	12,393,114	11,276,875	9,875,642	8,968,955
260421	KY	WEST KENTUCKY RURAL	54,253,484	56,465,632	56,206,556	52,510,290	51,340,725
290598	TN	WEST KY COOP-TN	7,658,613	7,241,414	6,240,287	5,100,589	3,902,300
351332	IA	WEST LIBERTY TEL CO	11,187,813	11,293,801	10,828,893	12,791,872	12,549,281
100034	ME	WEST PENOBSCOT TEL	5,685,248	5,777,128	5,913,686	6,700,078	7,172,430
320837	IN	WEST POINT TEL CO	1,515,282	1,582,001	1,672,036	1,662,121	1,468,964
391689	SD	WEST RIVER COOP	17,433,462	15,609,267	14,877,829	14,513,116	13,431,679
391671	SD	WEST RIVER(MOBRIDGE)	9,178,722	9,178,559	8,401,635	8,003,940	7,594,868
170277	PA	WEST SIDE TEL CO-PA	165,291	165,091	153,073	141,682	133,046
200277	WV	WEST SIDE TEL-WV	7,967,138	8,629,470	8,168,151	8,699,711	7,917,415
290583	TN	WEST TENNESSEE TEL	9,373,567	9,255,304	8,877,746	9,117,062	7,314,806
442166	TX	WEST TEXAS RURAL TEL	6,462,471	7,114,997	6,019,927	5,448,694	5,154,823
351334	IA	WESTERN IOWA ASSN	7,996,467	9,105,705	10,171,433	8,957,771	8,322,887
492268	NM	WESTERN NEW MEXICO	31,828,039	33,824,119	34,091,834	32,546,637	31,560,265
361502	MN	WESTERN TEL CO	5,703,374	5,157,049	4,532,914	4,644,967	4,506,256
522451	WA	WESTERN WAHIAKUM	3,729,977	3,880,628	4,083,827	4,393,833	4,203,921
442168	TX	WES-TEX TEL CO-OP	5,214,133	5,442,341	5,005,933	4,723,473	4,057,553
310735	MI	WESTPHALIA TEL CO	2,269,183	2,499,493	2,812,815	2,688,811	2,851,062
351335	IA	WESTSIDE INDEPENDENT	815,468	836,264	904,608	856,935	719,001
411847	KS	WHEAT STATE TEL, INC	6,420,376	6,042,780	5,185,860	12,252,115	52,209,833
522452	WA	WHIDBEY TEL CO.	42,530,997	42,739,311	42,033,776	41,722,567	40,855,596
462209	CO	WIGGINS TEL ASSOC	4,774,785	4,772,184	5,056,508	4,703,669	4,595,277
361505	MN	WIKSTROM TEL CO, INC	14,817,718	14,650,926	13,683,893	14,462,886	14,541,186
361348	MN	WILDERNESS VALLEY	92,569	82,386	75,849	74,523	75,642
230510	NC	WILKES MEMBERSHIP	26,678,266	29,953,935	31,226,470	25,795,302	25,216,882
220394	GA	WILKES TEL & ELC CO	27,436,467	27,705,635	27,791,527	26,228,891	25,242,961
462210	CO	WILLARD TEL CO	237,953	267,459	257,945	228,017	198,049
240551	SC	WILLISTON TEL CO	12,564,463	13,506,283	13,489,284	14,911,147	15,530,556
411849	KS	WILSON TEL CO INC	8,683,797	4,722,859	4,597,192	4,778,427	5,419,776
351336	IA	WILTON TEL CO	5,022,805	4,842,008	4,740,461	3,526,670	2,942,999
120050	NH	WILTON TEL CO - NH	15,887,553	11,469,528	10,456,673	10,695,824	11,153,906
310737	MI	WINN TEL CO	1,829,717	1,911,093	2,017,352	2,216,662	2,112,098
351337	IA	WINNEBAGO COOP ASSN	18,659,733	19,723,560	17,338,777	16,163,975	14,759,690
361337	MN	WINNEBAGO COOP ASSN	1,626,415	1,927,354	1,783,530	1,755,850	1,778,136
361507	MN	WINSTED TEL CO	3,473,269	3,125,108	2,826,688	2,896,445	3,499,437

2007/2008 NECA TS Participant Pool AMOUs 2002-2006

Exhibit 3

SAR_ID	State	SAR_ABBR	MOU 2002	MOU 2003	MOU 2004	MOU 2005	MOU 2006
542323	CA	WINTERHAVEN TEL. CO.	9,334,171	9,564,463	8,332,506	8,925,177	8,027,140
361508	MN	WINTHROP TEL CO	3,031,516	3,152,660	2,845,870	2,562,708	1,882,507
330973	WI	WITTENBERG TEL CO	5,645,623	5,060,153	4,940,874	5,326,387	5,541,250
310738	MI	WOLVERINE TEL CO	16,161,887	16,965,827	17,446,336	16,996,677	17,455,221
361512	MN	WOLVERTON TEL CO	419,721	465,383	438,743	443,581	402,461
381509	ND	WOLVERTON TEL CO	819,724	767,375	676,804	821,474	761,518
330974	WI	WOOD COUNTY TEL CO	78,506,597	76,350,684	76,004,741	68,933,430	57,117,535
341091	IL	WOODHULL COMMUNITY	3,633,441	3,106,369	1,873,730	2,470,893	2,364,860
361510	MN	WOODSTOCK TEL CO	2,644,127	2,905,253	3,075,895	2,414,991	1,984,220
351342	IA	WOOLSTOCK MUTUAL	455,153	397,123	392,156	295,886	302,041
432034	OK	WYANDOTTE TEL CO	2,917,665	3,107,678	3,513,832	3,490,334	3,326,747
351343	IA	WYOMING MUTUAL TEL	1,691,257	1,656,019	1,620,855	1,814,420	1,591,487
442170	TX	XIT RURAL TEL CO-OP	3,537,433	3,469,235	4,558,528	4,890,828	4,465,745
341093	IL	YATES CITY TEL CO	1,007,899	797,811	810,674	700,533	550,538
522453	WA	YCOM NETWORKS, INC.	30,011,344	31,583,287	34,265,882	33,995,935	34,481,521
401733	AR	YELCOT TEL CO INC	12,166,135	12,426,112	13,874,619	13,294,487	10,920,614
401734	AR	YELL COUNTY TEL CO	12,898,083	12,550,802	13,221,310	15,444,219	14,144,928
320839	IN	YEOMAN TEL CO, INC	3,778,413	4,524,509	4,075,087	2,198,815	1,913,026
170215	PA	YUKON - WALTZ TEL CO	2,309,955	2,304,291	2,787,224	2,950,902	2,533,945
613025	AK	YUKON TEL CO INC	1,967,177	1,742,745	2,219,904	1,544,999	1,239,465
411852	KS	ZENDA TEL COMPANY	470,409	960,774	726,830	652,086	667,443
361515	MN	ZUMBROTA TEL CO	4,436,728	5,388,677	4,688,507	4,454,243	4,150,254
Total 2007/2008 TS Pool Participants			18,064,143,974	17,943,473,145	18,144,370,926	18,366,759,230	18,309,438,686
				-0.67%	1.12%	1.23%	-0.31%

Source: <http://www.fcc.gov/wcb/iatd/neca.html> Refer to Network Usage by Carrier: 2002 through 2006

AT&T's Recomputed Average Rate Per MOU For NECA

(Dollars and Minutes in 000)

Exhibit 4

<u>A</u>	<u>B</u>	<u>C</u>	<u>D = A / B</u>	<u>E = A / C</u>	<u>F = (D-E)*B</u>
NECA Rev Req (NET OF LSS) *	NECA Filed Volumes For Test Period 2007/2008 **	Corrected Volumes For Test Period 2007/2008 ***	NECA Filed Avg \$ Per MOU	Corrected Avg \$ Per MOU	IMPACT
\$350,275	15,093,600	16,183,203	\$0.023206856	\$0.021644356	\$23,584

* Total Switched RRQ per NECA Volume 1 Table 7 Minus Local Switching Support.

** NECA Projected Volumes

*** See Below

<u>a</u>	<u>b</u>	<u>c = a*(1+b))*3/2</u>
NECA's Actual 2006 Volumes *	NECA's Projected Annual Growth Rate	Corrected Volumes For Test Period 2007/2008 ***
18,309,438,686	-7.90%	16,183,202,765