

**ANNUAL REPORT OF SMALL TELEPHONE COMPANIES TO
THE IDAHO PUBLIC UTILITIES COMMISSION
FOR THE YEAR ENDING DECEMBER 31, 2007**

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COMPANY INFORMATION

ALB-T

IDAHO PUBLIC UTILITIES COMMISSION

Exact name of utility: Albion Telephone Company, Inc.

Address of principal office: 225 West North Street. P.O. Box 98 Albion, ID 83311

Telephone Number (Area Code 208 673-5335)

Cities or towns served: Albion, Almo, Elba, Holbrook, Malta, Raft River, Malad,

Mackay, Moore, Arco, Howe; Idaho: Yost; Utah

Name and title of officer having custody of the general corporate books of account: _____

ODeen K. Redman, President

Address of office where corporate books are kept and phone number: _____

225 West North Street. P.O. Box 98 Albion, ID 83311

Organized under the laws of the State of: Idaho

Date of organization: 1929 - Incorporated September 11, 1953

Form of organization (proprietorship, association, corporation): Corporation

If a Subchapter S Corporation, please specify: We are a Subchapter S Corporation

Name and address of controlling company, if any: _____

Names of affiliated companies. Give address and description of business: _____

OFFICERS

Report below the title, name and office address of each general officer of the utility at the end of the year. If there were any changes during the year, show the name, title, and address of the previous officer and the date of change.

Title	Name	Address
President	ODeen K. Redman	P.O. Box 22 Albion, ID 83311
Vice-President	Richard L. Redman	P.O. Box 14 Albion, ID 83311
Secretary	Darla Redman	P.O. Box 22 Albion, ID 83311
Treasurer	Barry Redman	266 S. 950 E. Declo, ID 83323

DIRECTORS

List the name of each person who was a member of the Board of Directors at any given time during the year: (Fees related to meetings only.)

Name and Address	Term Expired or Current Term Will Expire	Meetings Attended This year	Fees Paid During Year
ODeen K. Redman	NA	1	3600
Richard L. Redman	NA	1	3600
Darla Redman	NA	1	3600
Barry Redman	NA	1	3600

Name of Chairman of the Board: _____
 Name of Secretary (or Clerk) of Board: _____
 Number of Meetings of the Board during the year: _____

MANAGERS

List the name of each person who performed management duties for the Company during the year, and the total wages and bonuses paid to those persons: (Do not include Director fees in these amounts.)

Name	Title	Wages and Bonuses Paid
ODeen K. Redman	President	
Richard L. Redman	Vice-President	
Mike Dolezal	General Manager	

BALANCE SHEET
Assets and Other Debits

Title of Account	Balance Beginning of Year	Balance at End of Year	Increase or (Decrease)
Current Assets			
1120 Cash and Equivalents	1453692	1803160	349468
1130 Cash			
1140 Special Cash Deposits			
1150 Working Cash Advances			
1160 Temporary Investments			
1180 Telecommunications Accts. Receivable	430946	621941	190995
1181 Accts. Rec. Allow. -Telecommunications	-21547	-168437	-146890
1190 Other Accounts Receivable	1671038	1225999	-445039
1191 Accounts Receivable Allow. - Other			
1200 Notes Receivable			
1201 Notes Receivable Allowance			
1210 Interest & Dividends Receivable			
1220 Material and Supplies	187736	330639	142903
1280 Prepayments	84802	123002	38200
1290 Prepaid Rents			
1300 Prepaid Taxes			
1310 Prepaid Insurance			
1320 Prepaid Directory Expenses			
1330 Other Prepayments			
1350 Other Current Assets			
Noncurrent Assets			
1401 Investment in Affiliated Companies	3182		-3182
1402 Investment in Nonaffiliated Companies	376269	2222965	1846696
1406 Nonregulated Investments	3525952	2523557	-1002395
1407 Unamortized Debt Issuance Expense			
1408 Sinking Funds			
1410 Other Noncurrent Assets			
1438 Deferred Maintenance & Retirements			
1439 Deferred Charges	1175000	953094	-221906
1500 Other Jurisdiction Assets - Net			
Property, Plant and Equipment			
2001 Telecommunications Plants in Service	34468496	35670597	1202101
2002 Prop. Held for Future Telecom. Use			
2003 Telecom. Plant under Constr. - Short Term	156052	255050	98998
2004 Telecom. Plant under Constr. - Long Term			
2005 Telecom. Plant Adjustment			
2006 Nonoperating Plant			
2007 Goodwill	4324455	4324455	0
Depreciation and Amortization Accounts			
3100 Accumulated Depreciated	-22729470	-24150930	-1421460
3200 Accum. Depre. - Held for Future Use			
3300 Accumulated Depreciation - Nonoperating			
3400 Accumulated Amortization - Tangible			
3410 Accum. Amort. - Capitalized Leases			
3420 Accum. Amort. - Leasehold Improvements			
3500 Accumulated Amortization - Intangible	-1453998	-1453998	0
3600 Accumulated Amortization - Other			
TOTAL ASSETS	23652605	24281094	628489

BALANCE SHEET
Liabilities & Stockholders' Equity

Title of Account	Balance Beginning of Year	Balance at End of Year	Increase or (Decrease)
Current Liabilities			
4010 Accounts Payable	1057948	289973	-767975
4020 Notes Payable			
4030 Advance Billings and Payments	137975	201798	63823
4040 Customer Deposits	4340	9201	4861
4050 Current Maturities - Long -Term Debt	97349	1217726	1120377
4060 Current Maturities - Capital leases			
4070 Income Taxes - Accrued			0
4080 Other Taxes - Accrued	71761	65269	-6492
4100 Net Current Defer. Oper. Income Taxes			
4110 Net Current Defer. Nonoper. Income Taxes			
4120 Other Accrued Liabilities			
4130 Other Current Liabilities	310520	446433	135913
Long-Term Debt			
4210 Funded Debt	9406899	8521905	-884994
4220 Premium on Long-Term Debt			
4230 Discount on Long-Term Debt			
4240 Reacquired Debt			
4250 Obligations Under Capital Leases			
4260 Advances from Affiliated Companies			
4270 Other Long-Term Debt			
Other Liabilities & Deferred Credits			
4310 Other Long-Term Liabilities			
4320 Unamort. Oper. Invest. Tax Credits - Net			
4330 Unamort. Nonoper. Invest. Tax Credits - Net			
4340 Net Noncurrent Defer. Oper. Income Taxes			
4350 Net Noncur. Defer. Nonoper. Income Taxes			
4360 Other Deferred Credits		1195143	1195143
4370 Other Juris. Liab. & Def. Credits - Net			
Stockholders' Equity			
4510 Capital Stock	40200	40200	0
4520 Additional Paid-In Capital			
4530 Treasury Stock			
4540 Other Capital			
4550 Retained Earnings	12525613	12293446	-232167
TOTAL LIAB. & OTHER CREDITS	23652605	24281094	628489

ANALYSIS OF TELECOMMUNICATIONS PLANT IN SERVICE

TOTAL Company Basis

Analysis of Telecommunications Plant in Service

	Balance Beginning of Year	Additions During year	Plant Retired or Sold	Transfers and Adjustments	Balance End of Year
2111 Land	74813	31734			106547
2112 Motor Vehicles	228072	3003	76290		154785
2113 Aircraft	242121				242121
2114 Special Purpose Vehicles					
2115 Garage Work Equipment					
2116 Other Work Equipment	443708	14964	2117		456555
2121 Buildings	1263538	67873			1331411
2122 Furniture	132937	19029	2577		149389
2123 Office Equipment	13319		6506		6813
2124 General Purpose Computers	264496	6113	54397		216212
2211 Analog Electronic Switching	18708			-18708	0
2212 Digital Electronic Switching	6766338	141737	25984	406977	7289068
2215 Electro-Mechanical Switching					
2220 Operator Systems					
2231 Radio Systems	55080	23815	18967		59928
2232 Circuit Equipment	6811921	903713	591779	9034	7132889
2311 Station Apparatus					
2321 Customer Premises Wiring					
2341 Large Private Branch Exchanges					
2351 Public Telephone Terminal Equipment	56832		42214		14618
2362 Other Terminal Equipment	35788		3349		32439
2411 Poles	100677				100677
2421 Aerial Cable	333432				333432
2422 Underground Cable	527277	21205		-3939	544543
2423 Buried Cable	17036952	403059		-3328	17436683
2424 Submarine Cable					
2426 Intrabuilding Network Cable	19327				19327
2431 Aerial Wire	43160				43160
2441 Conduit Systems					
2681 Capital Leases					
2682 Leasehold Improvements					
2690 Intangibles					
TOTAL PLANT ACCOUNTS	34468496	1636245	824180	390036	35670597

ANALYSIS OF TELECOMMUNICATIONS PLANT ACCOUNTS
IDAHO Operations Only

Analysis of Telecommunications Plant in Service

	Balance Beginning of Year	Additions During Year	Plant Retired or Sold	Transfers and Adjustments	Balance End of Year
2111 Land	74813	31734			106547
2112 Motor Vehicles	228072	3003	76290		154785
2113 Aircraft	242121				242121
2114 Special Purpose Vehicles					
2115 Garage Work Equipment					
2116 Other Work Equipment	443708	14964	2117		456555
2121 Buildings	1263538	67873			1331411
2122 Furniture	132937	19029	2577		149389
2123 Office Equipment	13319		6506		6813
2124 General Purpose Computers	264496	6113	54397		216212
2211 Analog Electronic Switching	18708			-18708	0
2212 Digital Electronic Switching	6766338	141737	25984	406977	7289068
2215 Electro-Mechanical Switching					
2220 Operator Systems					
2231 Radio Systems	42106	23815	8269		57652
2232 Circuit Equipment	6811921	903713	591779	9034	7132889
2311 Station Apparatus					
2321 Customer Premises Wiring					
2341 Large Private Branch Exchanges					
2351 Public Telephone Terminal Equipment	56832		42214		14618
2362 Other Terminal Equipment	35788		3349		32439
2411 Poles	100677				100677
2421 Aerial Cable	333432				333432
2422 Underground Cable	527277	21205		-3939	544543
2423 Buried Cable	16989315	403059		-3328	17389046
2424 Submarine Cable					
2426 Intrabuilding Network Cable	19327				19327
2431 Aerial Wire	43160				43160
2441 Conduit Systems					
2681 Capital Leases					
2682 Leasehold Improvements					
2690 Intangibles					
TOTAL PLANT ACCOUNTS	34407885	1636245	813482	390036	35620684

ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION
Account 3100

	TOTAL Company Basis			Credits During Year	Retirements and Adjustments	Balance End of Year
	Balance Beginning of Year	Depreciation Rate*				
Analysis of Entries in Accumulated Depreciation						
2112 Motor Vehicles	270603	25.00%		115818	154785	
2113 Aircraft	389371	10.00%		147250	242121	
2114 Special Purpose Vehicles	438445	12.50%	20227	2117	456555	
2115 Garage Work Equipment						
2116 Other Work Equipment						
2121 Buildings	562210	3.00%	38596		600806	
2122 Furniture	89605	12.50%	18107	2577	105135	
2123 Office Equipment	6506	20.00%	2664	6506	2664	
2124 General Purpose Computers	258990	20.00%	8745	54098	213637	
2211 Analog Electronic Switching	18708	12.50%		18708	0	
2212 Digital Electronic Switching	4931746	12.50%	642518	12656	5561608	
2215 Electro-Mechanical Switching						
2220 Operator Systems						
2231 Radio Systems	55080	20.00%	10987	18967	47100	
2232 Circuit Equipment	4561803	10.00%	678826	591779	4648850	
2311 Station Apparatus						
2321 Customer Premises Wiring						
2341 Large Private Branch Exchanges						
2351 Public Telephone Terminal Equipment	56833	23.00%		42214	14619	
2362 Other Terminal Equipment	35788	20.00%		3348	32440	
2411 Poles	101306	7.50%			101306	
2421 Aerial Cable	216570	8.60%	28675		245245	
2422 Underground Cable	214108	6.50%	34239		248347	
2423 Buried Cable	10459311	6.50%	953914		11413225	
2424 Submarine Cable						
2426 Intrabuilding Network Cable	19327	20.00%			19327	
2431 Aerial Wire	43160	14.60%			43160	
2441 Conduit Systems						
TOTAL	22729470		2437498	1016038	24150930	

*Please list individual depreciation rate for each account.

ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION
Account 3100

IDAHO Operations Only

Analysis of Entries in Accumulated Depreciation

	Balance Beginning of Year	Depreciation Rate*	Credits During Year	Retirements and Adjustments	Balance End of Year
2112 Motor Vehicles	270603	25.00%		115818	154785
2113 Aircraft	389371	10.00%		147250	242121
2114 Special Purpose Vehicles	438445	12.50%	20227	2117	456555
2115 Garage Work Equipment					
2116 Other Work Equipment		12.50%			
2121 Buildings	562210	3.00%	38596		600806
2122 Furniture	89605	12.50%	18107	2577	105135
2123 Office Equipment	6506	20.00%	2664	6506	2664
2124 General Purpose Computers	258990	20.00%	8745	54098	213637
2211 Analog Electronic Switching	18708	12.50%		18708	0
2212 Digital Electronic Switching	4931746	12.50%	642518	12656	5561608
2215 Electro-Mechanical Switching					
2220 Operator Systems					
2231 Radio Systems	42107	20.00%	10987	8270	44824
2232 Circuit Equipment	4561803	10.00%	678826	591779	4648850
2311 Station Apparatus					
2321 Customer Premises Wiring					
2341 Large Private Branch Exchanges					
2351 Public Telephone Terminal Equipment	56833	23.00%		42214	14619
2362 Other Terminal Equipment	35788	20.00%		3348	32440
2411 Poles	101306	7.50%			101306
2421 Aerial Cable	216570	8.60%	28675		245245
2422 Underground Cable	214108	6.50%	34239		248347
2423 Buried Cable	10419683	6.50%	950602		11370285
2424 Submarine Cable					
2426 Infrabuilding Network Cable	19327	20.00%			19327
2431 Aerial Wire	43160	14.60%			43160
2441 Conduit Systems					
TOTAL	22676869		2434186	1005341	24105714

*Please list individual depreciation rate for each account.

INVESTMENTS

Report below the investments in Accounts 1401, 1402 and 1406. Identify each investment as to the account in which included. Minor amounts in Account 1406 may be grouped by classes.

<u>Description</u>	<u>Date Acquired</u>	<u>Book Cost of Investments Disposed of This year</u>	<u>Book Cost of Investments Held at End of Year</u>
Telsat	_____	3182	0
CoBank Patronage	_____	_____	383904
Rocky Mountain Wireless	_____	_____	20
Syringa Networks	_____	_____	1687118
Internet	_____	_____	2760
Syringa Electronic Equip.	_____	_____	521501
Syringa Fiber	_____	_____	379007
Independent Cable Systems	_____	_____	6000
ICS Electronics	_____	_____	128813
ICS Cable	_____	_____	377404
Spec Access Eq Non-Reg	_____	_____	5126
Declo Wireless DSL Elec	_____	_____	183545
Declo Wireless DSL Cable	_____	_____	28441
Voip Equipment	_____	_____	1723
Syringa Wireless	_____	_____	145923
Syringa Wireless Tower	_____	_____	83686
Syringa Wireless Elec	_____	_____	711980
Nextphone Website	_____	_____	23558
Redban Goodwill	_____	_____	26850
DSL Inventory	_____	_____	36415
Syringa Wireless Inventory	_____	_____	6662
Voip Inventory	_____	_____	6086
Totals			4746522

RECEIVABLES

Itemize amounts show in Accounts 1180, 1190 and 1200. For notes receivable list each note separately and include the maturity date and interest rate. Minor amounts in Account 1210 may be combined.

<u>Name of Company</u>	<u>Amount at End of Year</u>	
	<u>Notes Receivable</u>	<u>Accounts Receivable</u>
Customers	_____	453505
Qwest	_____	19315
CABS	_____	79560
AT&T	_____	145833
NECA	_____	901102
Syringa Wireless	_____	508
Idaho USF	_____	44029
Misc.	_____	35652
Totals		1679504

NOTES PAYABLE

For Notes Payable, list each note separately and include the maturity date and interest rate.

<u>Name of Creditor</u>	<u>Date of Note</u>	<u>Interest Rate</u>	<u>Due Date</u>	<u>Face Amount</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Totals	_____	_____	_____	_____

ACCOUNTS PAYABLE

Report below all Accounts Payable amounting to more than \$100.00

<u>Name of Creditor</u>	<u>Amount</u>
Federal Excise Tax	16032
Misc	162487
Syringa Wireless	67712
ATC Long Distance	19175
Sales Tax - Idaho	1125
Verisign	4870
Customer Refunds	3174
911 Payable	7170
State USF Idaho - Utah	536
ITSAP Syringa Wireless	175
Franchise Fee - ICS	7517
Totals	289973

INCOME & RETAINED EARNINGS STATEMENT

Item	Total Company	Idaho Only
Total Operating Income (from page 15)	9664905	9626959
Total Operating Expenses (from page 17)	8536705	8501683
7100 Other Operating Income and Expense	203778	203778
7210 Operating Investment Tax Credits-Net		
7220 Operating Federal Income Taxes		
7230 Operating State and Local Income Taxes		0
7240 Operating Other Taxes	129556	129174
7250 Provision for Deferred Operating Income Taxes-Net	0	0
7200 Operating Taxes (Total)	129556	129174
7310 Dividend Income		
7320 Interest Income	35535	35535
7330 Income from Sinking and Other Funds		
7340 Allowance for Funds Used During Construction		
7350 Gains/Losses from the Disposition of Certain Property		
7360 Other Nonoperating Income	307144	307144
7370 Special Charges		
7300 Nonoperating Income and Expense	342679	342679
7410 Nonoperating Investment Tax Credits-Net		
7420 Nonoperating Federal Income Taxes		
7430 Nonoperating State and Local Income Taxes		
7440 Nonoperating Other Taxes		
7450 Provision for Deferred Nonoperating Income Taxes-Net		
7400 Nonoperating Taxes		
7510 Interest on Funded Debt	515094	515094
7520 Interest Expense-Capital Leases		
7530 Amortization of Debt Issuance Expense		
7540 Other Interest Deductions	227	227
7500 Interest and Related Items	515321	515321
7610 Extraordinary Income Credits		
7620 Extraordinary Income Charges		
7630 Current Income Tax Effect of Extraordinary Items-Net		
7640 Provision for Deferred Income Tax Effect of Extraordinary Items-Net		
7600 Extraordinary Items		
7910 Income Effect of Jurisdictional Ratemaking Differences-Net		
7990 Nonregulated Net Income	-384077	-384077
AMOUNT TRANSFERRED TO RETAINED EARNINGS	645703	643161

OPERATING REVENUES

Item	Total Company	Idaho Only
Local Network Services Revenues		
5001 Basic Area Revenue	1684533	1669637
5002 Optional Extended Area Revenue	_____	_____
5003 Cellular Mobile Revenue	_____	_____
5004 Other Mobile Services Revenue	_____	_____
5010 Public Telephone Revenue	_____	_____
5040 Local Private Line Revenue	_____	_____
5050 Customer Premises Revenue	_____	_____
5060 Other Local Exchange Revenue	166138	166138
5069 Other Local Exchange Settlements	_____	_____
Network Access Services Revenues		
5081 End User Revenue (SLC)	431103	431103
5082 Switched Access Revenue (Interstate)	6264793	6241743
5083 Special Access Revenue	506541	506541
5084 State Access Revenue (Intrastate)	841878	841878
Long Distance Network Services Revenues		
5100 Long Distance Message Revenue - All	_____	_____
Miscellaneous Revenues		
5230 Directory Revenue	_____	_____
5240 Rent Revenue	2750	2750
5250 Corporate Operations Revenue	_____	_____
5261 Special Billing Arrangements Revenue	_____	_____
5262 Customer Operations Revenue	3004	3004
5263 Plant Operations Revenue	_____	_____
5264 Other Incidental Regulated Revenue	_____	_____
5269 Other Revenue Settlements	_____	_____
5270 Carrier Billing & Collection Revenue	29248	29248
Uncollectible Revenues		
5301 Uncollectible Revenue - Telecommunications	-265083	-265083
5302 Uncollectible Revenue - Other	_____	_____
TOTAL OPERATING REVENUES	9664905	9626959

Please identify the following revenues:

NECA USF \$ 1727233 . To what account were they booked? 5082.12

State USF \$ 528352 . To what account were they booked? 5084.50

OPERATING REVENUES

Item	Total Company	Idaho Only
Plant Specific Operations Expense		
6110 Network Support Expenses		
6112 Motor Vehicle Expense	98371	97865
6113 Aircraft Expense	14737	14661
6114 Special Purpose Vehicles Expense		
6115 Garage Work Equipment Expense		
6116 Other Work Equipment Expense	38525	38327
6120 General Support Expenses	933	928
6121 Land and Building Expenses	74657	74273
6122 Furniture and Artworks Expense	9285	9237
6123 Office Equipment Expense	54741	54460
6124 General Purpose Computers Expense	65525	65188
6210 Central Office Switching Expenses	408264	406165
6211 Analog Electronic Expense		
6212 Digital Electronic Expense	99	98
6215 Electro-Mechanical Expense		
6220 Operators System Expense		
6230 Central Office Transmission Expenses	343569	341803
6231 Radio Systems Expense		
6232 Circuit Equipment Expense	113714	113129
6310 Information Origination/Termination Expense		
6311 Station Apparatus Expense	4905	4880
6341 Large Private Branch Exchange Expense		
6351 Public Telephone Terminal Equipment Expense		
6362 Other Terminal Equipment Expense		
6410 Cable and Wire Facilities Expenses	76228	75836
6411 Pole Expense		
6421 Aerial Cable Expense	6433	6400
6422 Underground Cable Expense		
6423 Buried Cable Expense	2020780	2010391
6424 Submarine Cable Expense		
6425 Deep Sea Cable Expense		
6426 Intrabuilding Network Cable Expense		
6431 Aerial Wire Expense		
6441 Conduit Systems Expense		
TOTAL PLANT SPECIFIC OPERATIONS EXPENSE	3330766	3313643

OPERATING REVENUES

Item	Total Company 3330766	Idaho Only 3313643
Plant Nonspecific Operations Expense		
6510 Other Property/Plant/Equipment Expenses		
6511 Property Held for Future Telecomm. Use Expenses		
6512 Provisioning Expense		
6530 Network Operations Expense	839	835
6531 Power Expense	74382	74002
6532 Network Administration Expense	365999	364130
6533 Testing Expense		
6534 Plant Operations Administration Expense		
6535 Engineering Expense	67801	67455
6540 Access Expense	76606	76215
6560 Depreciation and Amortization Expenses	88339	87888
6561 Depreciation Expense-Telecom. Plant in Service	2349160	2345848
6562 Depreciation Expense-Property Held for Future Use		
6563 Amortization Expense - Tangible		
6564 Amortization Expense - Intangible		
6565 Amortization Expense - Other		
Total Plant Nonspecific Operations Expenses	3023126	3016373
Customer Operations Expense		
6610 Marketing	16672	16587
6611 Product Management		
6612 Sales		
6613 Product Advertising		
6620 Services	11156	11099
6621 Call Completion Services		
6622 Number Services		
6623 Customer Services	388561	386577
Total Customer Operations Expense	416389	414263
Corporate Operations Expense		
6710 Executive and Planning		
6711 Executive	861407	857008
6712 Planning		
6720 General and Administrative	130617	129950
6721 Accounting and Finance	671135	667708
6722 External Relations	79919	79511
6723 Human Resources	3987	3967
6724 Information Management	3710	3691
6725 Legal	15276	15198
6726 Procurement		
6727 Research and Development		
6728 Other General and Administrative	373	371
6790 Provision for Uncollectible Notes Receivable		
Total Corporate Operations Expense	1766424	1757404
TOTAL OPERATING EXPENSES	8536705	8501683

CENTRAL OFFICE DATA
as of December 31, 2006 (unless otherwise indicated)

Name of Central Office: Albion Telephone Company, Inc.
Prefix (es): 349,638,645,673,698,824,827,527,554,588,766,767

Central Office Switch Type: Nortel DMS - 10

Check all that apply:
Stand Alone _____ **Check one:**
Host X _____ Digital X _____ Electronic X _____
Remote X _____ Analog _____ Electro-Mechanical _____
Other: _____

Access Line Capacity
Design: 10244 _____
Access Lines in Use
Customer Lines: 4453 _____
(Include Centrex, PAL, Semi-Pub.)

Installed/Equipped: 5742 _____
Public Telephone Lines 25 _____
Company Official Lines 87 _____
Company Test Lines 118 _____

Classification of Customer Access

	Residence			Business			Total Residence & Business
	Multi- Line 1-Party	Single Line Multi- Party	Subtotal Residence	Multi- Line 1-Party	Single Line Multi- Party	Subtotal Business	
Beginning of Year		3425	3425		1032	1032	4457
New Connects		326	326		70	70	396
Disconnects		367	367		77	77	444
End of Year		3384	3384		1025	1025	4409

Foreign Exchange:
Dial Tone from this C.O.: _____
Dial Tone from another C.O.: _____

Directory Listings:

Number of Customers with Nonpublished or Nonlisted: 469 _____

Custom Calling:

Number of customers with at least one feature: 1732 _____
Total number of features subscribed to: 19 _____

NUMBER OF CALLS COMPLETED BY CUSTOMERS DURING 2006.

Local Exchange	Average # of Customer Lines in Use	Local Calls		Toll Calls Originated (Total of all Carriers)			Avg./ Line
		Number (1000s)	Avg./ Line	Intrastate	Interstate	Total	
1 ALL	4426			194896	185213	380109	86
2							
3							
4							
5							
6							
7							
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ANNUAL REPORT FOR SMALL TELEPHONE COMPANIES
YEAR ENDED DECEMBER 31, 2006.

CUSTOMER RELATIONS RULES COMPLIANCE

Rule IDAPA 31.21.01.603
Rule IDAPA 31.41.01.105

Please provide copies of:

Summary of Customer Relations Rules for Telephone Corporations

Idaho Telephone Solicitation Act Notification

Method of Notification:

Mailed separately to customers Yes No

Included in directory Yes No

Date of notification 2-1-07

Alternate method of notification _____

Rule IDAPA 31.41.01.403.02

Record of Complaints:

Number received by Company 1

Category of complaints (if known):

Deposit Disputes _____

Charges on Bill _____

Denial/Termination _____

Quality or Availability
of Service X

Carrier Selection/Assignment _____

Miscellaneous _____

Rev 3/02

CERTIFICATE

State of Idaho)
) ss
County of Cassia)

WE, the undersigned ODeen Redman and Darla Redman,
of Albion Telephone Company, Inc. located at 225 W. North Street, Albion, ID 83311,
on our oath do severally say that the foregoing return has been prepared under our direction, from
the original books, papers, and records of said utility; that we have carefully examined same, and
declare the same to be a correct statement of the business affairs of said utility for the period
covered by the return in respect to each and every matter and thing therein set forth, to the best of
our knowledge, information and belief.

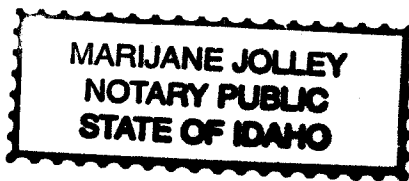
ODeen Redman

(Chief Officer)

Darla Redman
(Officer in Charge of Accounts)

Subscribed and Sworn to Before Me this 31 day of March, (Year) 2008.

Marijane Jolley
Notary Public



My Commission expires 7-25, (Year) 2012.

2006 FORM I INPUT MASTER

COMPANY NAME: Albion Telephone Company, Inc.

For The Year Ended: December 31, 2006

Separated Results of Idaho Operations

FCC Account and Description	Note No.	Line No.	Total Idaho Operations Subject To Separations	Interstate Operation			Intrastate Operation			Total
				MTS & WATS Switched Access	TOLL PLS Special Access	Total	MTS & WATS Switched Access	TOLL PLS Special Access	Local (other)	
SUMMARY										
Operating Revenues										
50XX Local-Billed	(1)	1.	1,912,247							1,912,247
-EAS Billed	(1)	2.	0							0
-EAS Settlement	(1)	3.	0							0
508X Access-SLC (End User)	(2)	4.	375,335	375,334.96		375,335				375,335
-Switched (TS+NTS)	(2)	5.	6,424,924	5745401.76		5,745,402				679,522
-Special	(2)	6.	453,182		387,259.25	387,259	65923.2			65,923
51XX Toll -Message	(3a)	7.	0							0
-Private Line	(3b)	8.	0							0
-Settlement	(3c)	9.	0							0
52XX Misc. -Billing & Collection	(4)	10.	28,504	4814.86		4,815				23,689
-Directory Advertising		11.	0							0
-Operating Rents		12.	8,400							8,400
-Other Misc.		13.	62							62
530X Less: Uncollectible Rev. (-)		14.	-15,189							-15,189
Total Revenues		15.	9,187,465	6,125,552	387,259	6,512,811	703,211	65,923	0	1,905,520
Operating Expenses										
61XX-64XX Plant Specific Oper.	(5a)	16.	2,183,173	943,618	209,456	1,153,074	336,023	20,408	64,505	1,030,099
65XX Plant Nonspecific Operations	(5a)	17.	241,106	122,194	19,548	141,742	33,111	1,984	5,787	99,364
656X Depreciation & Amortization	(5a)	18.	2,501,313	1,166,262	2,16,574	1,382,836	359,231	17,428	58,006	683,812
66XX Customer Operations	(5a)	19.	294,093	116,934	0	116,934	70,318	0	0	106,841
67XX Corporate Operations	(5a)	20.	1,335,471	596,446	109,524	705,970	211,834	10,682	33,699	177,159
---- Other Operating	(5a)	21.	0	0	0	0	0	0	0	0
Total Expenses	(5a)	22.	6,555,156	2,945,454	555,102	3,500,556	1,010,517	50,502	161,997	1,831,584
Operating Taxes:	(6)									
7240 General Taxes		23.	0							0
7230 State/Local Inc. Tax (Current)		24.	0							0
7220 Federal Income Tax (Current)		25.	611,641	273851	52524	326,375	94665	4841	15393	285,266
7250 Net Deferred Income Taxes		26.	18,622	8338	1599	9,937	2882	147	469	8,685
7210 Net Investment Tax Credits		27.	0							0
Total Taxes		28.	630,263	282,189	54,123	336,312	97,547	4,988	15,862	293,951
Net Operating Income		29.	2,002,046	2,897,909	-221,966	2,675,943	-404,853	10,433	-177,859	-101,618
SUMMARY (continued)										
Average Rate Base										
2001 Telecom. Plant in Service	(5b)	1.	37,195,596	15,619,026	3,547,079	19,166,105	6,007,943	359,913	1,049,997	10,611,638
2005 Plant Acquisition Adjustment		2.	0							0
3100 Less: Accumulated Depr. (-)	(5c)	3.	-21,626,894	-9,046,424	-1,825,102	-10,871,526	-3,421,099	-171,282	-508,205	-6,654,782
34xx-36xx Accumulated Amort. (-)	(5)	4.	0							0
4100-4340 Accum. Deferred Tax (-)		5.	-296,563	-124531	-28281	-152,812	-47902	-2870	-8372	-84607
1220 Materials and Supplies		6.	179411	65982	16670	82,652	34762	1986	4063	55948
4040 Customer Deposits		7.	-5004	-2102	-477	-2,579	-808	-48	-141	-1428
4310 Other Long Term Liabilities		8.	-63533	-27189	-5386	-32,575	-10418	-525	-1657	-18358
---- Equal Access Equipment	(7)	9.	0							0
---- Other Rate Base		10.	449,973	197376	38485	235,861	72105	3770	11761	126476
Total Average Rate Base		11.	15,632,986	6,682,138	1,742,988	8,425,126	2,634,583	190,944	547,446	4,034,887

PLANT IN SERVICE DETAIL															
21XX	General Support Facilities	2,754,305	1,156,577	262,658	1,419,235	444,884	26,651	77,751	785,764	1,335,070					
22XX	Central Office Equipment:														
	CAT 1-Operator Systems	0			0					0					
	CAT 2-Tandem Switching (Alloc.)	0			0					0					
	CAT 2-Tandem Switching (Assign.)	0			0					0					
	CAT 3-Local Switching	5,017,112	426,454		4,264,545					752,567					
	CAT 4.12 -Exch. Trunk (Joint Use)	478,879								478,879					
	CAT 4.12 -Exch. Trunk (Ded. Use)	1,100,009		1083001	1,083,001					17008					
	CAT 4.13 -Subscr. Line (Joint Use)	4,246,486	1042168	49802	1,091,970	1042168				28013					
	CAT 4.13 -Subscr. Line (Ded. Use)	0			0										
	CAT 4.23 -IX Trunk (Joint Use)	925,365	650167	68382	718,549	170419				36397					
	CAT 4.23 -IX Trunk Ckt. (Ded. Use)	69,731		58996	58,996					10735					
	CAT 4.3 -Host/Remote Trunk Ckt.	817,781	493302		493,302	129299				195180					
	Other COE	0			0										
	Total COE	12,655,363	6,450,182	1,260,181	7,710,363	1,341,886	92,153	478,879	3,032,082	4,945,000					
23XX	Information Orig./Term. Equipment:														
	CAT 1-Regulated CPE	0			0					0					
	Other IOT	0			0					0					
	Total IOT	0	0	0	0	0	0	0	0	0					
24XX	Cable & Wire Facilities:														
	CAT 1.3-Subscriber Line (Common)	13,066,239	3266560		3,266,560	3266560				6533119					
	CAT 1.1,2-Subscriber Line (Ded.)	243,903		156098	156,098					87805					
	CAT 2-Exch. Trunk (Joint Use)	493,367			0					493367					
	CAT 2-Exch. Trunk (Ded. Use)	1,711,104		1657843	1,657,843					53261					
	CAT 3-IX Trunk (Joint Use)	5,109,482	4086928	150905	4,237,833	781940				89709					
	CAT 3-IX Trunk (Ded. Use)	69,728		59394	59,394					10334					
	CAT 4-Host/Remote Trunk	1,092,105	658779		658,779	172673				260653					
	Other C&WF	0			0										
	Total C&WF	21,785,928	8,012,267	2,024,240	10,036,507	4,221,173	241,109	493,367	6,793,772	11,749,421					
26XX	Other Assets:														
	Capital Leases	0			0					0					
	Leasehold Improvements	0			0					0					
	Intangibles	0			0					0					
	Total Other Assets	0	0	0	0	0	0	0	0	0					
	Total Telecom. Plant in Service	37,195,596	15,619,026	3,547,079	19,166,105	6,007,943	359,913	1,049,997	10,611,638	18,029,491					
(5b)															
	Depreciation & Amortization														
	Accumulated Depreciation Detail														
311X	General Support Facilities	-2,249,841	-944744	-214551	-1,159,295	-363401	-21770	-63511	-641864	-1,090,546					
312X	Central Office Switching	-4,140,447	-3519380		-3,519,380				-621067	-621,067					
312X	Operator Systems	0			0					0					
312X	Central Office Transmission	-4,480,135	-1304023	-735757	-2,039,780	-795445	-42688	-255324	-1346898	-2,440,355					
313X	Information Orig./Term. Equip.	0			0					0					
314X	Cable & Wire Facilities	-10,756,471	-3278277	-874794	-4,153,071	-2262253	-106824	-189370	-4044953	-6,603,400					
	Total Accumulated Depreciation	-21,626,894	-9,046,424	-1,825,102	-10,871,526	-3,421,099	-171,282	-508,205	-6,654,782	-10,755,368					
(5c)															
	Accumulated Amortization Detail														
3410	Capital Leases	0			0					0					
3420	Leasehold Improvements	0			0					0					
3500	Intangibles	0			0					0					

REVENUE REQUIREMENT SUMMARY

LINE	DESCRIPTION	SOURCE	INTERSTATE						INTRASTATE				LOCAL				
			TOTAL COMPANY (a)	MSG (b)	IntraLATA (c)	PL (c)	MSG (d)	IntraLATA (e)	PL (f)	MSG (g)	IntraLATA (h)	MSG (i)	PL (j)	EAS (k)	User Defined (k)	Other (l)	
1	Net Telecom Plant	S-2, Ln46	16,307,142	6,881,246	1,788,203	-	-	-	-	-	-	-	-	-	-	-	4,170,160
2	Rate Base Adjustment #1	Records Ln1-2	16,307,142	6,881,246	1,788,203	-	-	-	-	-	-	-	-	-	-	-	4,170,160
3	RATE BASE	Records Ln3-4	9,868,326	11,250,000	11,250,000	11,250,000	11,250,000	11,250,000	11,250,000	11,250,000	11,250,000	8,300,000	8,300,000	8,300,000	8,300,000	8,300,000	8,300,000
4	Rate of Return	Records Ln3-4	1,609,242	774,140	201,173	201,173	201,173	201,173	201,173	201,173	201,173	16,229	16,229	16,229	16,229	16,229	346,123
5	RETURN ON RATE BASE	Records Ln5-6	1,609,242	774,140	201,173	201,173	201,173	201,173	201,173	201,173	201,173	16,229	16,229	16,229	16,229	16,229	346,123
6	Return Adjustment #1	Records Ln5-6	1,609,242	774,140	201,173	201,173	201,173	201,173	201,173	201,173	201,173	16,229	16,229	16,229	16,229	16,229	346,123
7	NET RETURN	Records Ln5-6	1,609,242	774,140	201,173	201,173	201,173	201,173	201,173	201,173	201,173	16,229	16,229	16,229	16,229	16,229	346,123
8	Fixed Charges	S-10, Ln24	272,145	114,717	30,000	30,000	30,000	30,000	30,000	30,000	30,000	45,315	45,315	45,315	45,315	45,315	69,438
9	Amortization of Excess Def Taxes	S-10, Ln47	272,145	114,717	30,000	30,000	30,000	30,000	30,000	30,000	30,000	45,315	45,315	45,315	45,315	45,315	69,438
10	Capitalized Payroll Taxes	S-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Depreciation Adjustment	S-10, Ln53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	FIT Allowances/Disallowances	S-14, Ln22	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Inc Adj Alloc on 2001	S-10, Ln59-60	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Inc Adj Alloc on Big 3 Exp	S-10, Ln61-62	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Total Misc. Inc Adjustment	S-10, Ln63	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	AFTER TAX INCOME	Note 1	1,337,097	659,423	171,173	171,173	171,173	171,173	171,173	171,173	171,173	12,942	12,942	12,942	12,942	12,942	276,685
17	State Income Tax	Ln52	146,693	72,345	18,779	18,779	18,779	18,779	18,779	18,779	18,779	19,730	19,730	19,730	19,730	19,730	30,355
18	State ITC Amortization	Ln43	632,988	312,174	81,034	81,034	81,034	81,034	81,034	81,034	81,034	85,136	85,136	85,136	85,136	85,136	130,984
19	Federal Income Tax	S-3, Ln17	6,714,870	3,013,596	570,008	570,008	570,008	570,008	570,008	570,008	570,008	1,035,643	1,035,643	1,035,643	1,035,643	1,035,643	1,876,739
20	Federal ITC Amortization	S-10, Ln17+18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Operating Expenses & Taxes	Records Ln17	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Nonoperating Expenses	S-10, Ln17+18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Uncollectibles	S-10, Ln17	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Other Adjustments (Net RR)	Records Ln17	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	NET REVENUE REQUIREMENT	Ln17+17, 23-24	9,103,793	4,172,255	870,994	870,994	870,994	870,994	870,994	870,994	870,994	265	265	265	265	265	2,384,201
26	Gross Receipts Tax	Note 2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	7340 Aw Fds Used Dur Constr	S-10, Ln15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	REVENUE REQUIREMENT	Ln25+26-27	9,103,793	4,172,255	870,994	870,994	870,994	870,994	870,994	870,994	870,994	265	265	265	265	265	2,384,201
29	Distribution of Line 31	Ln29/28a	100,000.00%	45,829.99%	9,567.4%	9,567.4%	9,567.4%	9,567.4%	9,567.4%	9,567.4%	9,567.4%	0.0029%	0.0029%	0.0029%	0.0029%	0.0029%	26,189.1%
30	Net Return	Ln7	1,609,242	774,140	201,173	201,173	201,173	201,173	201,173	201,173	201,173	16,229	16,229	16,229	16,229	16,229	346,123
31	Fixed Charges	Ln8	272,145	114,717	30,000	30,000	30,000	30,000	30,000	30,000	30,000	45,315	45,315	45,315	45,315	45,315	69,438
32	Amortization of Excess Deferred Taxes	Ln9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	Capitalized Payroll Taxes	Ln10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	Depreciation Adjustment	Ln11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	FIT Allowances/Disallowances	Ln12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	Inc Adj Alloc on 2001	Ln13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	Inc Adj Alloc on Big 3 Exp	Ln14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	Federal ITC Amortization	S-10, Ln44	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	Total Income Adjustments	Ln31+35..37	272,145	114,717	30,000	30,000	30,000	30,000	30,000	30,000	30,000	45,315	45,315	45,315	45,315	45,315	69,438
40	Federal Taxable Income	Ln30-39 Gross Up	1,970,085	971,597	252,207	252,207	252,207	252,207	252,207	252,207	252,207	19,069	19,069	19,069	19,069	19,069	407,669
41	Federal Income Tax	Records Ln41	632,988	312,174	81,034	81,034	81,034	81,034	81,034	81,034	81,034	85,136	85,136	85,136	85,136	85,136	130,984
42	Federal Sur-Tax Allocation	Records Ln41-42-38	632,988	312,174	81,034	81,034	81,034	81,034	81,034	81,034	81,034	85,136	85,136	85,136	85,136	85,136	130,984
43	Net Federal Income Tax	Ln30	1,609,242	774,140	201,173	201,173	201,173	201,173	201,173	201,173	201,173	16,229	16,229	16,229	16,229	16,229	346,123
44	Net Return	Records Ln31	272,145	114,717	30,000	30,000	30,000	30,000	30,000	30,000	30,000	45,315	45,315	45,315	45,315	45,315	69,438
45	Fixed Charges	Records Ln41	632,988	312,174	81,034	81,034	81,034	81,034	81,034	81,034	81,034	85,136	85,136	85,136	85,136	85,136	130,984
46	Other SIT Adjustments	Ln44-47 Gross Up	2,116,777	1,043,942	270,985	270,985	270,985	270,985	270,985	270,985	270,985	284,704	284,704	284,704	284,704	284,704	438,024
47	Federal Income Tax	Records Ln48	146,693	72,345	18,779	18,779	18,779	18,779	18,779	18,779	18,779	19,730	19,730	19,730	19,730	19,730	30,355
48	State Taxable Income	S-10, Ln45	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	State Income Tax	Records Ln49	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	State Sur-Tax Allocation	S-10, Ln45	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	State ITC Amortization	Ln49-50-51	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	Net State Income Tax	Ln49-50-51	146,693	72,345	18,779	18,779	18,779	18,779	18,779	18,779	18,779	19,730	19,730	19,730	19,730	19,730	30,355

SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL				INTRASTATE TOLL				LOCAL						
			TOTAL COMPANY (a)	MSG (b)	InterLATA (c)	PL (d)	MSG (e)	InterLATA (f)	PL (g)	MSG (h)	InterLATA (i)	PL (j)	EAS (k)	User Defined (l)	Other (m)		
1	2110 Land & Support Assets	S-4Ln13	2,754,905	1,156,577	262,658	-	-	-	-	-	-	-	444,884	26,651	77,751	-	765,784
2	2210 COE-Switching	S-5Ln36	5,017,111	4,284,545	-	-	-	-	-	-	-	-	-	-	-	-	752,567
3	2220 COE-Operations	S-5Ln23	7,638,251	2,185,637	1,260,181	-	-	-	-	-	-	-	1,341,887	92,153	478,879	-	2,279,515
4	2310 COE-Transmission	S-6Ln11	21,785,927	8,012,267	2,024,239	-	-	-	-	-	-	-	4,221,173	241,109	493,367	-	6,793,772
5	2410 COE-Other Term Equip	S-7Ln42	34,441,289	14,482,449	3,284,420	-	-	-	-	-	-	-	5,563,069	333,262	972,245	-	9,825,854
6	2410 COE-OT, CAWF	Ln2_6	100,000%	41,981,66%	9,536,93%	-	-	-	-	-	-	-	16,152,32%	0,967,6%	2,822,99%	-	28,529,93%
7	Total COE (OT, CAWF)	Ln77a	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Distribution of Line 7	S-9Ln22	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Equal Access - Investment	S-9Ln31	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	9580 Tele-84% Assets	Ln1479-10	37,195,594	15,619,026	3,547,078	-	-	-	-	-	-	-	6,007,943	359,913	1,049,996	-	10,611,637
11	TELECOM PLT IN SVC-EXCL 2690	Ln1111a	100,000%	41,981,66%	9,536,93%	-	-	-	-	-	-	-	16,152,32%	0,967,6%	2,822,99%	-	28,529,93%
12	TELECOM PLT IN SVC-EXCL 2690	S-9Ln35	37,195,594	15,619,026	3,547,078	-	-	-	-	-	-	-	6,007,943	359,913	1,049,996	-	10,611,637
13	2580 Intangible Assets	Ln1113	100,000%	41,981,66%	9,536,93%	-	-	-	-	-	-	-	16,152,32%	0,967,6%	2,822,99%	-	28,529,93%
14	2001 TELECOM PLANT IN SVC	Ln1414a	37,195,594	15,619,026	3,547,078	-	-	-	-	-	-	-	6,007,943	359,913	1,049,996	-	10,611,637
15	Distribution of Line 14	S-4Ln12	100,000%	41,981,66%	9,536,93%	-	-	-	-	-	-	-	16,152,32%	0,967,6%	2,822,99%	-	28,529,93%
16	2110 Intangible Assets	Ln 1416	37,195,594	15,619,026	3,547,078	-	-	-	-	-	-	-	6,007,943	359,913	1,049,996	-	10,611,637
17	2001 TRS X-Plans	Ln1717a	100,000%	41,981,66%	9,536,93%	-	-	-	-	-	-	-	16,152,32%	0,967,6%	2,822,99%	-	28,529,93%
18	Distribution of Line 17	S-9Ln6	84,902	35,651	8,098	-	-	-	-	-	-	-	13,714	822	2,397	-	24,222
19	2002 Prop Hld Fut Telecom Use	S-9Ln10	389,258	163,455	37,121	-	-	-	-	-	-	-	62,874	3,767	10,888	-	111,052
20	2003 Plant Under Construction	S-9Ln14	37,668,753	15,818,133	3,582,295	-	-	-	-	-	-	-	6,084,530	364,501	1,063,382	-	10,746,912
21	2005 Telecom Plant Adjustment	Ln1419-.21	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	TOTAL TELECOM PLANT	S-9Ln20	179,411	65,982	16,670	-	-	-	-	-	-	-	34,782	1,986	4,063	-	55,948
23	1220 Materials and Supplies	S-15Ln14	21,626,894	9,046,423	1,825,102	-	-	-	-	-	-	-	3,419,581	171,282	508,204	-	6,654,782
24	1500 Other Juris Assets-Net	S-15Ln28	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	3100 Accumulated Depreciation	S-9Ln24	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	Equal Access - Accum Depreciation	S-15Ln30	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	5200 Acc Dep-Hld for Fut Use	S-15Ln31,32	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	3400 Accum Amort-Tangible	S-15Ln33	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	3500 Accum Amort-Intangibles	S-15Ln34	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	3600 Accum Amort-Other	S-15Ln46	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	4100 Net Cur Def Op Inc Taxes	S-15Ln66	296,563	124,531	28,281	-	-	-	-	-	-	-	47,902	2,870	8,372	-	84,607
32	4340 Net Cur Def Oper Inc Tax	S-15Ln25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	Equal Access - Deferred Oper Inc Taxes	S-9Ln25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	3650 Other Deferred Credits-Net	S-15Ln67	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	4370 Other Jur Liab & Def Credits-Net	S-15Ln69	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	NET TELECOM PLANT	Ln22-23-24, 35	15,925,708	6,713,160	1,755,582	-	-	-	-	-	-	-	2,651,810	182,336	550,868	-	4,063,470
37	Distribution of Line 36	Ln36/36a	100,000%	42,163,00%	11,023,66%	-	-	-	-	-	-	-	16,651,11%	1,207,7%	3,459,00%	-	25,515,2%
38	1402 Rural Tel Bank Stock	S-9Ln16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	Cash Working Capital	S-9Ln21	449,973	197,376	38,485	-	-	-	-	-	-	-	72,104	3,770	11,761	-	126,476
40	Equal Access - Unamortized Expenses	S-9Ln26	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	Investment Allow/Disallow	S-9Ln31	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	Accum Dep/Amort Allow/Disallow F	S-15Ln72	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	4040 Customer Deposits	S-15Ln37	5,005	2,102	477	-	-	-	-	-	-	-	806	48	141	-	1,428
44	4310 Other Long-Term Liab	S-15Ln57	63,534	27,189	5,386	-	-	-	-	-	-	-	10,418	525	1,657	-	18,358
45	Other Telecom Plant Adjust	Records	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	NET TELECOM PLT & OTH RATE BASE ITEMS	A+B, F+(G+H)	16,307,142	6,881,246	1,788,203	-	-	-	-	-	-	-	2,712,897	195,532	560,830	-	4,170,160
47	Distribution of Line 46	Ln46/46a	100,000%	42,197,7%	10,965,6%	-	-	-	-	-	-	-	16,635,00%	1,199,1%	3,439,2%	-	25,572,6%

SEPARATED EXPENSE SUMMARY

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL						INTRASTATE TOLL						LOCAL		
			TOTAL COMPANY (a)	MSG (b)	IntraLATA (c)	PL (c)	MSG (d)	IntraLATA (e)	MSG (f)	IntraLATA (g)	PL (g)	MSG (h)	IntraLATA (i)	PL (i)	EAS (j)	User Defined (k)	Other (l)
1	PI Spec Exp Accts 6210.6220	S-11,Ln30															
2	6230.6310.6410	S-12,Ln19															
3	PI Nonspac Account 6530	S-13,Ln57															
4	Cost Over Accts 6610.6620	Ln2.4															
5	TOTAL BIG THREE EXPENSES	Ln5/5a															
6	Distribution of Line 5																
7	Plant Specific Expenses	S-11,Ln31															
8	Plant Non-specific Expenses	S-12,Ln44															
9	Customer Operations Expenses	S-13,Ln57															
10	Corporate Operations Expenses	S-14,Ln16															
11	7300 Contributions	S-10,Ln16															
12	TOTAL OPERATING EXPENSES	Ln7..11															
13	Operating Taxes	S-14,Ln26															
14	Equal Access Expenses	S-14,Ln35															
15	Expense Allowances/Disallowances	S-14,Ln40															
16	5240 Rent Revenues	S-10,Ln43															
17	TOTAL OPERATING EXP & TAXES	Ln12+13..15-16															
18	Distribution of Line 17	Ln17/17a															
19	Total Depr. & Amort	S-12,Ln43															
20	Fixed Charges	S-10,Ln24															
21	Total Operating Revenue	S-14,Ln33															
22	Total Operating Expense & Taxes	Ln17															
23	Uncollectibles	S-10,Ln57															
24	Fixed Charges	Ln20															
25	Income Adjustments	S-10,Ln63															
26	Net Income	Ln21..25															
27	Distribution of Line 26	Ln26/26a															
28	TOTAL CASH OPER EXPENSES	Ln17+16-19+20															
29	Distribution of Line 28	Ln29/29a															
INCOME TAX CALCULATION																	
31	Other Operating Income	S-14,Ln32															
32	AFUDC	S-10,Ln15															
33	Operating Revenue	S-14,Ln33-Ln31															
34	Uncollectible Revenue	S-10,Ln57															
35	Income Effect Jurisdictional Difference	S-10,Ln60															
36	IRS Income Adjustment	S-10,Ln62															
37	TOTAL REVENUE & OTHER INCOME	Ln31..34															
38	Contributions	S-10,Ln16															
39	Operating Expenses	Ln12-Ln11															
40	Operating Taxes	S-14,Ln26															
41	Fixed Charges	S-10,Ln24															
42	TOTAL OPERATING EXPENSES	Ln36..39															
43	State Taxable Income	Ln35-Ln40															
44	State Income Tax	Ln42															
45	Federal Taxable Income	Ln43-Ln44															
46	Federal Income Tax	S-10,Ln44															
47	Amortization of Investment Tax Credit	Ln46-Ln47															
48	Federal Income Tax																

GENERAL SUPPORT FACILITIES

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL				INTRASTATE TOLL				LOCAL						
			TOTAL COMPANY (a)	MSG (b)	IntraLATA PL (c)	MSG (d)	IntraLATA PL (e)	MSG (f)	IntraLATA PL (g)	MSG (h)	IntraLATA PL (i)	EAS (j)	User Defined (k)	Other (l)			
1	Carrier Classification	Records															
2	B/C Three Expenses Distr	S-3, Ln6		42.7540%	8.4780%												
3	Total COE LOT, CAME Distr	S-2, Ln8	100.0000%	41.5916%	9.5363%												
4	LAND & SUPPORT ASSETS SEPARATION																
5	Land & Support Assets	Note 1	2,754,305	1,156,577	262,658												
6	Support Assets-Joint VGSF - B&C	Note 1															
7	General Support Facilities- B&C	Direct															
8	Direct Assignment	Ln5, 7	2,754,305	1,156,577	262,658												
9	Total Support Assets	Ln8/8a	100.0000%	41.5916%	9.5363%												
10	Distribution of Line 8																
11	Land	Note 1															
12	Direct Assignment	Direct															
13	Total Land	Ln10, 11	2,754,305	1,156,577	262,658												
14	Distribution of Line 13	Ln8+12	100.0000%	41.5916%	9.5363%												
		Ln13/13a															
		Ln5a*2, Ln6a*2, Ln10a*2															
		Ln5a*3, Ln6a*3, Ln10a*3															

Note 1: If Carrier Classification = A, then
 If Carrier Classification = B, then

CENTRAL OFFICE EQUIPMENT

SEPARATIONS FACTORS	INTERSTATE TOLL				INTRASTATE TOLL				LOCAL			
	MSG (b)	InterLATA PL (c)	InterLATA PL (e)	MSG (d)	InterLATA PL (g)	InterLATA PL (i)	MSG (h)	InterLATA PL (j)	EAS (l)	User Defined (k)	Other (i)	
38 W/L Line												
39 Ex Trk W/L												
40 REL MOU's - Exchange Trunk												
41 REL MOU's - Trans SPF)												
42 COE Cat 4.21-Full Others Pct	25.0000%						25.0000%				100.0000%	
43 Interactn Trk W/L											50.0000%	
COE CATEGORY 4 SEPARATION												
44 2230 Central Office - Transmission												
45 Cat 4.1 Exchange Circuit												
46 4.11 Microwave-Line												
47 Direct Assignment		1,083,001										
48 4.12 Exch Trunk - EAS									478,879			
49 Ex Trk W/LB - Basic												
50 Ex Trk W/LB - Basic DA												
51 Ex Trk W/LB - Basic DA												
52 Exch Trk W/LB - Direct Assignment												
53 Ex Line W/LB												
54 Ex Line W/LB												
55 Int MSG	1,042,168										2,084,335	
56 PL & Local		49,802										
57 Direct Assignment - Basic/Special												
58 Cat 4.2 Interchange												
59 4.21 Turn to Others												
60 4.22 Microwave												
61 Limit MSG												
62 Direct Assignment		58,996										
TOTAL COMPANY	(a)	(c)	(e)	(d)	(g)	(i)	(h)	(j)	(l)	(k)	(i)	
	69,731	49,802	1,083,001	1,042,168	49,802	58,996	1,042,168	28,013	478,879		10,735	

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL				INTRASTATE TOLL				
			MSG (b)	InterLATA PL (c)	InterLATA PL (e)	MSG (d)	InterLATA PL (g)	InterLATA PL (i)	MSG (h)	User Defined (j)	Other (i)
63	COE Cat 4.13 Working Loops	Records	4,775	56	32						
64	COE Cat 4.13 Assigned Invest	Note 1	4,246,468	49,802	28,013						
Note 1: Cost per loop =			889.3164								

Albion Telephone Company - Restatement
 Study Area: 472213
 Study Year: 2006

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CENTRAL OFFICE EQUIPMENT

SEPARATIONS FACTORS	INTERSTATE TOLL				INTRASTATE TOLL				LOCAL			
	TOTAL COMPANY (a)	MSG (b)	IntraLATA PL (c)	MSG (d)	IntraLATA PL (e)	MSG (f)	IntraLATA PL (g)	MSG (h)	IntraLATA PL (i)	EAS (j)	User Defined (k)	Other (l)
65 Conversation Minutes Pt	100.0000%	79.3320%	-	-	-	20.7680%	-	-	-	-	-	-
66 Host/Remote MOU Miles Pt	100.0000%	60.3220%	-	-	-	15.8110%	-	-	-	-	-	23.8670%
COE CATEGORY 4 SEPARATION (Cont)												
67 4.23 All Other	820.587	650.167	68.382	-	-	170.419	-	-	-	-	-	-
68 Joint MSG	104.779	-	-	-	-	-	-	-	36.397	-	-	-
69 PL, TVX & Local	-	-	-	-	-	-	-	-	-	-	-	-
70 Direct Assignment - Nonaccess	-	-	-	-	-	-	-	-	-	-	-	-
71 Cat 4.3-Host/Remote MSG	817.781	493.302	-	-	-	129.269	-	-	-	-	-	195.180
72 Joint (x)WATS	-	-	-	-	-	-	-	-	-	-	-	-
73 WATS	-	-	-	-	-	-	-	-	-	-	-	-
74 Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
75 Total Cat 4	7,638.251	2,185.637	1,260.181	-	-	1,341.887	-	-	92.153	478.879	-	2,279.515
76 TOTAL COE-TRANSMISSION	7,638.251	2,185.637	1,260.181	-	-	1,341.887	-	-	92.153	478.879	-	2,279.515
77 Distribution of Line 76	100.0000%	28.8144%	16.4983%	-	-	17.5680%	-	-	1.2065%	6.2685%	-	29.8434%
78 TOTAL CENTRAL OFFICE EQUIP	12,655.363	6,450.182	1,260.181	-	-	1,341.887	-	-	92.153	478.879	-	3,032.082
79 Distribution of Line 78	100.0000%	50.9680%	9.9577%	-	-	10.6033%	-	-	0.7282%	3.7840%	-	23.9569%

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL				INTRASTATE TOLL				LOCAL		
			TOTAL COMPANY (a)	MSG (b)	IntraLATA PL (c)	MSG (d)	IntraLATA PL (e)	MSG (f)	IntraLATA PL (g)	MSG (h)	IntraLATA PL (i)	EAS (j)	User Defined (k)
80	COE Cat 4.23 - Terms	Records	420	-	-	31	-	-	-	-	-	-	-
81	COE Cat 4.23 - Terms	Joint Message Total Terminations	372	-	-	-	-	-	-	-	-	-	-
82	COE Cat 4.23 - Terms	Joint Message Total Allocated Investment	920.587	68.382	-	-	-	-	-	-	-	36.397	-

Note 1: Cost per termination = 2,205.88

Albion Telephone Company - Restatement
 Study Area: 472213
 Study Year: 2006

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INFORMATION ORIGIN/TERM EQUIPMENT

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY		INTERSTATE TOLL		INTERSTATE TOLL		INTRASTATE TOLL		LOCAL																	
			MSG (a)	PL (a)	MSG (b)	PL (b)	MSG (c)	PL (c)	MSG (d)	PL (d)	MSG (e)	PL (e)	MSG (f)	PL (f)	MSG (g)	PL (g)	MSG (h)	PL (h)	MSG (i)	PL (i)	MSG (j)	PL (j)	MSG (k)	PL (k)	MSG (l)	PL (l)		
1	Gross Allocator (From SPE)	Records	100.0000%	-	25.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	REL MOU's - Colless Pub Tel	Records	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	2310 Into Orig/Term Equip	Records	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Cat 1-Other TOT	Lnd4*1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Colless Pub Tel Eq	Lnd4*2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Total Category 1	Lnd 6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Distribution of Line 7	Lnd7/a	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Cat 2-Cust Prem Equip	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Distribution of Line 9	Lnd9/a	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	TOTAL INFO ORIGIN/TERM EQUIP	Lnd7*9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Distribution of Line 11	Lnd11/a	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

CABLE AND WIRE FACILITIES

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL			INTRASTATE TOLL			LOCAL				
			TOTAL COMPANY (a)	MSG (b)	IntraLATA PL (c)	MSG (d)	IntraLATA PL (e)	MSG (f)	IntraLATA PL (g)	MSG (h)	IntraLATA PL (i)	EAS (j)	User Defined (k)
SEPARATIONS FACTORS													
1	Gross Allocator Pct (Trans SPF)	Records	100.0000%	25.0000%	-	-	-	-	-	-	-	-	50.0000%
2	REL MOU's - Exchange Trunk	Records	100.0000%	-	-	-	-	-	-	-	-	-	100.0000%
3	WB Line	Records	-	-	-	-	-	-	-	-	-	-	-
4	MOU Per-Ex-Trk-WB	Records	-	-	-	-	-	-	-	-	-	-	-
C&WF CAT 1-2 SEPARATION													
5	2410 Cable & Wire Facilities												
6	Cat 1-Exch Line x/WB												
7	1.1 Intra PL & WATS	Ln22a.i	87,805	-	-	-	-	-	-	-	-	-	-
8	1.2 Intra PL & WATS	Ln22a.d	156,098	-	-	-	-	-	-	-	-	-	-
9	1.3 Jointly Used	Ln22b.1	13,066,239	3,266,560	156,098	-	-	-	-	-	-	-	6,533,119
10	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-
11	Total Category 1	Ln7.10	13,310,142	3,266,560	156,098	-	-	-	-	-	-	-	6,533,119
12	Cat 2-WB & Exch Trunk												
13	Ex-Trk - joint message	Ln13a.2	483,367	-	-	-	-	-	-	-	-	-	-
14	Ex-Trk - EAS	Direct	-	-	-	-	-	-	-	-	-	-	-
15	Ex-Line WB	Ln15a.3	1,711,104	-	1,657,843	-	-	-	-	-	-	-	-
16	WB Line	Direct	-	-	-	-	-	-	-	-	-	-	-
17	WB Trunk	Ln17a.4	-	-	-	-	-	-	-	-	-	-	-
18	WB Trunk DA	Direct	-	-	-	-	-	-	-	-	-	-	-
19	Total Category 2		2,204,470	-	1,657,843	-	-	-	-	-	-	-	483,367

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL			INTRASTATE TOLL			LOCAL				
			TOTAL COMPANY (a)	Joint MSG (b)	IntraLATA PL (c)	MSG (d)	IntraLATA PL (e)	MSG (f)	IntraLATA PL (g)	MSG (h)	IntraLATA PL (i)	EAS (j)	User Defined (k)
20	C&WF Cat 1 Working Loops	Records	4,775	4,688	56	-	-	-	-	-	-	-	-
21	Distribution of Line 21	Ln20/20a	100.0000%	98.1672%	1.1728%	-	-	-	-	-	-	-	-
22	Cat 1-Ex Line x/WB	Ln22a.21	13,310,142	13,066,239	156,098	-	-	-	-	-	-	-	87,805

Note 1: Cost per loop = 2,787.4643

Allison Telephone Company - Restatement
 Study Area: 47213
 Study Year: 2006

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 LOCAL

CABLE AND WIRE FACILITIES

	INTERSTATE TOLL				INTRASTATE TOLL				LOCAL			
	TOTAL COMPANY (a)	MSG (b)	IntraLATA (c)	PL (e)	MSG (d)	IntraLATA (e)	PL (f)	MSG (g)	IntraLATA (h)	PL (i)	User Defined (k)	Other (l)
SEPARATIONS FACTORS												
23 Interchange TWB	Records											
24 C&W P&N/WB	Records	83.9400%										
25 C&W TWX Connect Min Miles Pct-IT	Records	83.9400%										
26 C&W TWX Connect Min Miles Pct-Rmt	Records	83.9400%										
27 PostRemots MOU MWB Pct	Records	60.3220%										23.8670%
C&W CAT 3-4 SEPARATION												
28 Cat 3 Interchange C&W	Direct											
29 WB PL - Int Assign	Lr30a+23		59,394							10,334		
30 WB PL - Int Assign	Lr38a+24											
31 Joint MSG/WB	Lr48c+1	4,086,928							781,940			
32 PL, TWX & Local X/WB	Lr49c+25		150,905							89,709		
33 Joint TWX-PL	Lr49d+26											
34 Joint TWX-Rmt	Lr49e+26											
35 Direct Assignment - Nonaccess	Direct											
36 Total Category 3	Lr28..35	4,086,928	210,299						781,940	100,043		
37 Cat 4-Host/Remots C&W	Lr38a+27	1,092,105							172,673			260,653
38 Joint (WATS)	Direct											
39 WATS	Direct											
40 Direct Assignment	Lr38..40	1,092,105							172,673			260,653
41 Total Category 4												
42 TOTAL CABLE & WIRE FACILITIES	Lr11+19+36+41	21,785,927	2,024,239						4,221,173	241,109		6,793,772
43 Distribution of Line 42	Lr42/42a	100.0000%	9.2915%						19.3757%	1.1067%		31.1842%

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL				INTRASTATE TOLL				LOCAL		
			Joint MSG Excl TWX (b)	Intra LATA (c)	Inter LATA (d)	Intra LATA (e)	MSG (d)	IntraLATA (e)	PL (f)	MSG (g)	IntraLATA (h)	PL (i)	User Defined (k)
44	Equip IX Circ Miles-MSG	Records	11,099										
45	Distribution of Line 44 -PL, TWX&Local	Lr44/44a		344									
46	Distribution of Line 45	Lr45/44a	95.2908%										
47	Distribution of Line 46	Lr46a+46	2.5534%										
48	Cat 3-All Other X/WB-MSG	Lr48a+46	4,888,668										
49	...PL, TWX&Local	Lr48a+47		150,905						89,709			

Note 1: Cost per circuit mile = 438.68

AMORTIZABLE ASSETS

Abion Telephone Company - Restatement
 Study Area: 472213
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LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL			INTRASTATE TOLL			LOCAL				
			TOTAL COMPANY (a)	MSG (b)	InterLATA PL (c)	MSG (d)	InterLATA PL (e)	MSG (f)	InterLATA PL (g)	MSG (h)	InterLATA PL (i)	EAS (j)	User Defined (k)
SEPARATIONS FACTORS													
1	Land & Support Assets Distr	S-4/Ln14	100.0000%	41.9916%	9.5363%	-	-	-	-	-	-	-	28.5283%
2	2210 COE-Switch Distr	S-5/Ln37	100.0000%	85.0000%	-	-	-	-	-	-	-	-	15.0000%
3	2220 COE-Operator, Systems Distr	S-5/Ln24	-	-	-	-	-	-	-	-	-	-	-
4	2230 COE-Transmission Distr	S-5/Ln77	100.0000%	28.8144%	16.4983%	-	-	-	17.5680%	1.2065%	-	-	29.8434%
5	2310 IOT Distr	S-6/Ln12	-	-	-	-	-	-	-	-	-	-	-
6	2410 C&WF Distr	S-7/Ln43	100.0000%	36.7773%	9.2915%	-	-	-	19.3757%	1.1067%	-	-	31.1842%
7	2001 TFS	S-2/Ln8	100.0000%	41.9916%	9.5363%	-	-	-	16.1523%	0.9876%	-	-	28.5283%
8	2001 TFS incl 2680	S-2/Ln11	100.0000%	41.9916%	9.5363%	-	-	-	16.1523%	0.9876%	-	-	28.5283%
TANGIBLE ASSETS-CAPITAL LEASES SEP													
9	2680 Tangible Assets - Capital Leases		-	-	-	-	-	-	-	-	-	-	-
10	2110 Land & Supt Assets	Ln10a*1	-	-	-	-	-	-	-	-	-	-	-
11	2210 COE-Switching	Ln11a*2	-	-	-	-	-	-	-	-	-	-	-
12	2220 COE-Operator	Ln12a*3	-	-	-	-	-	-	-	-	-	-	-
13	2230 COE-Transmission	Ln13a*4	-	-	-	-	-	-	-	-	-	-	-
14	2310 IOT	Ln14a*5	-	-	-	-	-	-	-	-	-	-	-
15	2410 C&WF	Ln15a*6	-	-	-	-	-	-	-	-	-	-	-
16	Not classified by account	Ln16a*7	-	-	-	-	-	-	-	-	-	-	-
17	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-
18	TOTAL CAPITAL LEASES	Ln10, 17	-	-	-	-	-	-	-	-	-	-	-
19	Distribution of Line 18	Ln18/18a	-	-	-	-	-	-	-	-	-	-	-
TANGIBLE ASSETS-LEASEHLD IMPROVE SEP													
20	2680 Tangible Assets - Leasehold Improve		-	-	-	-	-	-	-	-	-	-	-
21	2110 Land & Supt Assets	Ln21a*1	-	-	-	-	-	-	-	-	-	-	-
22	2210 COE-Switching	Ln22a*2	-	-	-	-	-	-	-	-	-	-	-
23	2220 COE-Operator	Ln23a*3	-	-	-	-	-	-	-	-	-	-	-
24	2230 COE-Transmission	Ln24a*4	-	-	-	-	-	-	-	-	-	-	-
25	2310 IOT	Ln25a*5	-	-	-	-	-	-	-	-	-	-	-
26	2410 C&WF	Ln26a*6	-	-	-	-	-	-	-	-	-	-	-
27	Not classified by account	Ln27a*7	-	-	-	-	-	-	-	-	-	-	-
28	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-
29	TOTAL LEASEHOLD IMPROVEMENTS	Ln21, 28	-	-	-	-	-	-	-	-	-	-	-
30	Distribution of Line 29	Ln29/29a	-	-	-	-	-	-	-	-	-	-	-
31	TOTAL TANGIBLE ASSETS	Ln18+29	-	-	-	-	-	-	-	-	-	-	-
32	Distribution of Line 31	Ln31/31a	-	-	-	-	-	-	-	-	-	-	-
INTANGIBLE ASSETS SEPARATION													
33	2680 Intangible Assets	Ln33a*8	-	-	-	-	-	-	-	-	-	-	-
34	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-
35	TOTAL INTANGIBLE ASSETS	Ln33, 34	-	-	-	-	-	-	-	-	-	-	-
36	Distribution of Line 35	Ln35/35a	-	-	-	-	-	-	-	-	-	-	-

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PLANT SPECIFIC EXPENSES

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL				INTRASTATE TOLL				LOCAL							
			TOTAL COMPANY (a)	MSG (b)	IntraLATA (c)	PL (c)	MSG (d)	IntraLATA (e)	PL (e)	MSG (f)	IntraLATA (g)	PL (g)	MSG (h)	IntraLATA (i)	PL (i)	EAS (j)	User Defined (k)	Other (l)
1	2110 Land & Equip Assn Distr	S-4.Ln14	100,000%	41,981%	9,536%	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Total COE Distr + EA Distr	S-5.Ln179 incl EA	100,000%	50,968%	9,857%	-	-	-	-	-	-	-	-	-	-	-	-	-
3	2310 IOT Cal 1-Other Distr	S-6.Ln1	100,000%	25,000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	2310 IOT Cal 2-CPE Distr	S-6.Ln10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	2410 C&WF Distr	S-7.Ln43	100,000%	36,777%	9,291%	-	-	-	-	-	-	-	-	-	-	-	-	-
PLANT SPECIFIC EXPENSES SEPARATION																		
6	6110 Network Support Expenses	Ln6a*1	47,656	20,012	4,545	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	TOTAL NETWORK SUPPORT EXPENSES	Ln6..7	47,656	20,012	4,545	-	-	-	-	-	-	-	-	-	-	-	-	-
9	6120 General Support Expenses	Ln9a*1	103,691	43,542	9,888	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	TOTAL GENERAL SUPPORT EXPENSES	Ln9..10	103,691	43,542	9,888	-	-	-	-	-	-	-	-	-	-	-	-	-
12	6210 COE Switching Expenses	Ln12a*2	484,700	247,042	48,265	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	TOTAL COE SWITCHING EXPENSES	Ln12..13	484,700	247,042	48,265	-	-	-	-	-	-	-	-	-	-	-	-	-
15	6220 COE Operator Systems Expenses	Ln15a*2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	TOTAL COE OPERATOR SYS EXPENSES	Ln15..16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	6230 COE Transmission Expenses	Ln18a*2	451,225	229,980	44,932	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	TOTAL COE TRANSMISSION EXPENSES	Ln18..19	451,225	229,980	44,932	-	-	-	-	-	-	-	-	-	-	-	-	-
21	TOTAL COE EXPENSES	Ln14+17-20	935,925	477,022	93,196	-	-	-	-	-	-	-	-	-	-	-	-	-
22	6310 IOT Equip Expenses	Ln23a*3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Cal 1-Other IOT Exp Expenses	Ln24a*4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Cal 2-Cust Prem Equip Exp	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	TOTAL IOT EXPENSES	Ln23..25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	6410 C&WF Expenses	Ln27a*5	1,095,900	403,042	101,826	-	-	-	-	-	-	-	-	-	-	-	-	-
28	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	TOTAL C&WF EXPENSES	Ln27..28	1,095,900	403,042	101,826	-	-	-	-	-	-	-	-	-	-	-	-	-
30	PII Spec Exp w/6110,6120	Ln21+26+29	2,031,825	880,064	195,022	-	-	-	-	-	-	-	-	-	-	-	-	-
31	TOTAL PLANT SPEC OPER EXP	Ln8+11+30	2,183,172	943,617	209,455	-	-	-	-	-	-	-	-	-	-	-	-	-
32	Distribution of Line 31	Ln31/31a	100,000%	43,222%	9,594%	-	-	-	-	-	-	-	-	-	-	-	-	-

PLANT NONSPECIFIC EXPENSES

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LINE	DESCRIPTION FACTORS	SOURCE	INTERSTATE TOLL						INTRASTATE TOLL			LOCAL			
			TOTAL COMPANY (a)	MSG (b)	IntraLATA (c)	PL (e)	MSG (d)	IntraLATA (f)	InterLATA (g)	PL (h)	MSG (i)	InterLATA (j)	PL (k)	User Defined (l)	Other (m)
1	2001 TRIS Distr	S-2, Ln15	100.0000%	41,981.6%	9,536.3%	-	-	-	-	-	-	-	-	-	28,529.3%
2	Total COE IOT, CSMF Distr	S-2, Ln7+9	100.0000%	41,981.6%	9,536.3%	-	-	-	-	-	-	-	-	-	28,529.3%
3	2110 Support Assets Distr	S-4, Ln9	100.0000%	41,981.6%	9,536.3%	-	-	-	-	-	-	-	-	-	28,529.3%
4	2210 COE-Switching Distr	S-15, Ln49	100.0000%	85,000.0%	-	-	-	-	-	-	-	-	-	-	15,000.0%
5	2220 COE-Operator Distr	S-5, Ln24	100.0000%	-	-	-	-	-	-	-	-	-	-	-	-
6	2230 COE-Transmission Distr	S-5, Ln77	100.0000%	28,814.4%	16,498.3%	-	-	-	-	-	-	-	-	-	29,843.4%
7	2310 IOT Distr	S-6, Ln12	100.0000%	36,777.3%	9,291.5%	-	-	-	-	-	-	-	-	-	31,184.2%
8	2410 CSMF Distr	S-7, Ln43	100.0000%	41,981.6%	9,536.3%	-	-	-	-	-	-	-	-	-	28,529.3%
9	2002 Prop Hld Fl Tel Use Distr	S-9, Ln7	100.0000%	-	-	-	-	-	-	-	-	-	-	-	-
10	2680 Capital Leases Distr	S-8, Ln19	100.0000%	-	-	-	-	-	-	-	-	-	-	-	-
11	2690 Leasehold Improvements Distr	S-8, Ln30	100.0000%	-	-	-	-	-	-	-	-	-	-	-	-
12	2690 Intangible Assets Distr	S-8, Ln36	100.0000%	-	-	-	-	-	-	-	-	-	-	-	-
13	2005 Telecom Pll Adjustmnet	S-9, Ln15	100.0000%	-	-	-	-	-	-	-	-	-	-	-	-
PLANT NONSPECIFIC EXP SEPARATION															
14	6510 Oth Prop Plant & Eq Exp	Ln14a1	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
16	TOTAL OTH PROP PLANT & EQ EXP	Ln14, 15	-	-	-	-	-	-	-	-	-	-	-	-	-
17	6530 Network Operations Exp	Ln17a2	204,990	86,079	19,548	-	-	-	-	-	-	-	-	-	58,482
18	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
19	TOTAL NETWORK OPERATIONS EXP	Ln17, 18	204,990	86,079	19,548	-	-	-	-	-	-	-	-	-	58,482
20	6540 Access Expenses	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Access Expense x/Federal Support	Direct	36,115	36,115	-	-	-	-	-	-	-	-	-	-	-
22	Federal Support	Direct	36,115	-	-	-	-	-	-	-	-	-	-	-	-
23	TOTAL ACCESS EXPENSES	Ln21, 22	72,230	36,115	-	-	-	-	-	-	-	-	-	-	-
24	6560 Depr and Amort Expenses	Ln25a3	87,349	36,679	8,330	-	-	-	-	-	-	-	-	-	24,920
25	Depr - Support Assets	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
26	Depr - Support Assets - Direct Assignment	Ln27a4	-	-	-	-	-	-	-	-	-	-	-	-	-
27	Depr - COE-Switching	Direct	645,845	548,968	-	-	-	-	-	-	-	-	-	-	96,877
28	Depr - COE-Switching - Direct Assignment	Ln29a5	-	-	-	-	-	-	-	-	-	-	-	-	-
29	Depr - COE-Operator	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
30	Depr - COE-Operator - Direct Assignment	Ln31a6	-	-	-	-	-	-	-	-	-	-	-	-	-
31	Depr - COE-Transmission	Direct	655,439	217,084	99,502	-	-	-	-	-	-	-	-	-	184,162
32	Depr - COE-Transmission - Direct Assignment	Ln33a7	-	-	-	-	-	-	-	-	-	-	-	-	-
33	Depr - Info Orig/Term Equip	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
34	Depr - Info Orig/Term Equip - Direct Assignment	Ln35a8	-	-	-	-	-	-	-	-	-	-	-	-	-
35	Depr - Cable & Wire Facilities	Direct	1,112,680	363,531	108,742	-	-	-	-	-	-	-	-	-	377,853
36	Depr - Cable & Wire Facilities - Direct Assignment	Ln37a9	-	-	-	-	-	-	-	-	-	-	-	-	-
37	Depr-Prop Hld Fl Tel Use	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
38	Amort-Capital Leases	Ln38a10	-	-	-	-	-	-	-	-	-	-	-	-	-
39	Amort-Leasehold Improvements	Ln38a11	-	-	-	-	-	-	-	-	-	-	-	-	-
40	Amort-Intangible Assets	Ln40a12	-	-	-	-	-	-	-	-	-	-	-	-	-
41	Amort-Other	Ln41a13	-	-	-	-	-	-	-	-	-	-	-	-	-
42	Amort-Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
43	TOTAL DEPRE & AMORT EXPENSES	Ln25, 41	2,501,313	1,166,262	216,574	-	-	-	-	-	-	-	-	-	683,812
44	TOTAL PLANT NONSPEC OPER EXP	Ln16+19+23+43	2,742,418	1,288,456	236,122	-	-	-	-	-	-	-	-	-	742,294
45	Distribution of Line 39	Ln44/44a	100.0000%	46,982.5%	8,610.0%	-	-	-	-	-	-	-	-	-	27,067.1%

CUSTOMER OPERATIONS EXPENSES

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL		INTRASTATE TOLL		LOCAL											
			MSG (b)	PL (c)	MSG (d)	PL (e)	MSG (f)	PL (g)	MSG (h)	PL (i)	User Defined (k)	Other (l)						
1	Marketing Expense Factor	Records																
2	MSWS-Tel Oper Svcs	Records	54.6542%	3.2553%														32.1685%
3	Subscriber Line MOU	Records	42.8837%															64.5840%
4	EU Service Order Contacts	Records	28.1060%															50.1968%
5	EU Billed Revenue Incl CCL	Records	44.5757%															48.0815%
6	EU Billed Inquiry Contacts	Records	31.9082%															48.0804%
7	IX Svc Ord Proc Contacts	Records	31.9077%															
8	IX Billed Revenue	Records	50.0000%															
9	IX Bill Inv Contacts	Records	50.0000%															
10	Public Interest Poststation Revenue	Records	50.0000%															
	TOTAL COMPANY		100.0000%	100.0000%														
	11 6610 Marketing Expenses	Lnt1a1																
	12 Direct Assignment	Direct																
	13 TOTAL MARKETING EXPENSES	Lnt1.12																
	14 6620 Services Expenses																	
	15 Telephone Operator Service:																	
	16 Tel Operator Svc	Lnt1a2																
	17 Direct Assignment	Direct																
	18 Total Tel Oper Svc Exp	Lnt16.17																
	19 Published Direct Listings:																	
	20 Classified	Direct																
	21 TWX	Direct																
	22 Alpha	Lnt22a*3																
	23 Foreign	Direct																
	24 Total Publ Direct List	Lnt20.23																
	25 All Other:																	
	26 Cat 1-LBOE EU Svc Ord Proc	Direct																
	27 PreSubscription	Lnt26a*4	44.824															50.569
	28 Other	Direct																
	29 Cat 1-LBOE EU Pmt & Col	Direct																
	30 -CI	Lnt29a*5	16.350															24.637
	31 -Other	Direct																
	32 Cat 1-LBOE EU Bill Inv	Direct																
	33 -CI	Lnt32a*6																
	34 -Other	Lnt32a*7	9.733															14.667
	35 Cat 1-LBOE IX Svc Ord Proc	Lnt35a*8	223															
	36 Cat 1-LBOE IX Pmt & Col	Lnt36a*9	1,377															
	37 Cat 1-LBOE IX Bill Inv	Lnt37a*10	610															
	38 Cat 1-LBOE Cn Col & Admin	Lnt38a*11																
	39 Total Cat 1-LBOE	Lnt36.39	73.217															89.854

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CUSTOMER OPERATIONS EXPENSES

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 Sheet 2 of 2

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL			INTRASTATE TOLL			LOCAL					
			MSG (b)	PL (c)	IntraLATA (e)	MSG (f)	PL (g)	IntraLATA (h)	MSG (i)	PL (j)	User Defined (k)	Other (l)		
40	Relative Toll & Local Msgs Pct	Records	42,800.00%											
41	CABS Pct	Records	50,000.00%											
SERVICES EXP SEPARATION (CONTD)														
42	Cat 2-CSE Msg Proc	Ln42a-40												
43	Joint Message	Direct	20,109											
44	Direct Assignment	Direct												
45	Cat 2-CSE Other B&C	Direct	14,406											16,948
46	Direct Assignment	Direct	2,542											
47	End User Common Line	Ln48a-41	2,770											
48	Cat 2-CSE CABS	Ln42-48	39,827											16,948
49	Total Cat 2-CSE													
50	Total All Other Cat 1 & 2	Ln39-49	113,044											106,842
51	Distribution of Line 50	Ln50/50a	38,953.2%											36,816.1%
52	Cat 3-All Other CSE	Ln52a-51												
53	Cat 3-Direct Assignment	Direct	3,890											
54	Total All Other Cat 3	Ln52-53	3,890											
55	Total All Other-Cat 1,2,3	Ln50+54	294,094											106,842
56	TOTAL SERVICES EXPENSES	Ln18-24+55	294,094											106,842
57	TOTAL CUSTOMER OPER EXPENSES	Ln13+56	294,094											106,842
58	Distribution of Line 57	Ln57/57a	39,760.7%											36,329.1%

RESERVES & DEFERRALS

Albion Telephone Company - Restatement
Study Area: 472213
Study Year: 2006

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL						INTRA-STATE TOLL						LOCAL	
			TOTAL COMPANY (a)	MSG (b)	IntraLATA PL (c)	MSG (d)	IntraLATA PL (e)	MSG (f)	IntraLATA PL (g)	MSG (h)	IntraLATA PL (i)	EAS (j)	User Defined (k)	Other (l)		
SEPARATIONS FACTORS																
1	2110 Support Assets Distr	S-4, Ln9	100.0000%	41,991.6%	9.5363%	-	-	-	-	-	-	-	-	-	-	
2	2210 COE-Switching, incl. EA Distr	S-5, Ln37-S-9, Ln26	100.0000%	85,000.0%	-	-	-	-	-	-	-	-	-	-	-	
3	2220 COE-Operator Distr	S-5, Ln24	100.0000%	28,814.4%	16.4983%	-	-	-	-	-	-	-	-	-	-	
4	2230 COE-Transmission Distr	S-5, Ln77	100.0000%	-	-	-	-	-	-	-	-	-	-	-	-	
5	2310 IOT Distr	S-6, Ln12	100.0000%	36,777.3%	9.2915%	-	-	-	-	-	-	-	-	-	-	
6	2410 C&WF Distr	S-7, Ln43	100.0000%	41,991.6%	9.5363%	-	-	-	-	-	-	-	-	-	-	
7	2001 TPIS x/Land	S-2, Ln18	100.0000%	41,991.6%	9.5363%	-	-	-	-	-	-	-	-	-	-	
8	General Support, COE, IOT, C&WF	S-2, Ln1+8	100.0000%	41,991.6%	9.5363%	-	-	-	-	-	-	-	-	-	-	
9	2002 Prop Hld Flr Tel Use Distr	S-9, Ln7	100.0000%	41,991.6%	9.5363%	-	-	-	-	-	-	-	-	-	-	
10	2680 Capital Leases Distr	S-8, Ln19	-	-	-	-	-	-	-	-	-	-	-	-	-	
11	2680 Lessehold Improvements	S-8, Ln30	-	-	-	-	-	-	-	-	-	-	-	-	-	
12	2690 Intangible Assets Distr	S-8, Ln36	-	-	-	-	-	-	-	-	-	-	-	-	-	
13	2005 Telecom PII Adjustment	S-9, Ln15	-	-	-	-	-	-	-	-	-	-	-	-	-	
RESERVES & DEFERRALS SEPARATION																
14	1500 Other Juris Assets - Net	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	
15	3100 Accum Depr-Tel PII in Svc	Ln16a1	2,249,842	944,744	214,551	-	-	-	-	-	-	-	-	-	-	
16	Support Assets	Direct	1,905,116	1,619,349	-	-	-	-	-	-	-	-	-	-	-	
17	Support Assets - Direct Assignment	Ln18a2	2,235,331	1,900,031	-	-	-	-	-	-	-	-	-	-	-	
18	COE-Switching	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	
19	COE - Switching - Direct Assignment	Ln20a3	-	-	-	-	-	-	-	-	-	-	-	-	-	
20	COE - Operator	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	COE - Operator - Direct Assignment	Ln22a4	-	-	-	-	-	-	-	-	-	-	-	-	-	
22	COE-Transmission	Direct	2,148,206	614,695	354,417	-	-	-	-	-	-	-	-	-	-	
23	COE - Transmission - Direct Assignment	Ln24a5	2,331,931	689,328	381,340	-	-	-	-	-	-	-	-	-	-	
24	Info Orig/Term Equip	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	
25	Info Orig/Term Equip - Direct Assignment	Ln26a6	-	-	-	-	-	-	-	-	-	-	-	-	-	
26	C&WF - Direct Assignment	Direct	5,143,635	1,891,688	477,921	-	-	-	-	-	-	-	-	-	-	
27	C&WF - Direct Assignment	Ln16.27	5,612,635	1,386,589	386,873	-	-	-	-	-	-	-	-	-	-	
28	TOTAL ACCUMULATED DEPRECIATION		21,626,894	9,046,423	1,825,102	-	-	-	-	-	-	-	-	-	-	
29	3200 Accum Depr Property Held For Future Telecom Use	Ln30a9	-	-	-	-	-	-	-	-	-	-	-	-	-	
30	Accum Amort-Capital Leases	Ln31a10	-	-	-	-	-	-	-	-	-	-	-	-	-	
31	Accum Amort-Leasehold Improvements	Ln32a11	-	-	-	-	-	-	-	-	-	-	-	-	-	
32	Accum Amort-Intangible	Ln33a12	-	-	-	-	-	-	-	-	-	-	-	-	-	
33	Accum Amort-Other	Ln34a13	-	-	-	-	-	-	-	-	-	-	-	-	-	
34	Customer Deposits	Ln35a7	5,005	2,102	477	-	-	-	-	-	-	-	-	-	-	
35	Direct Assignment	Direct	5,005	2,102	477	-	-	-	-	-	-	-	-	-	-	
36	TOTAL CUSTOMER DEPOSITS	Ln35.36	-	-	-	-	-	-	-	-	-	-	-	-	-	
37	Net Cur Def Op Inc Taxes	Ln39a1	-	-	-	-	-	-	-	-	-	-	-	-	-	
38	Support Assets	Ln40a2	-	-	-	-	-	-	-	-	-	-	-	-	-	
39	COE-Switching	Ln41a3	-	-	-	-	-	-	-	-	-	-	-	-	-	
40	COE-Operator	Ln42a4	-	-	-	-	-	-	-	-	-	-	-	-	-	
41	COE-Transmission	Ln43a5	-	-	-	-	-	-	-	-	-	-	-	-	-	
42	Info Orig/Term Equip	Ln44a6	-	-	-	-	-	-	-	-	-	-	-	-	-	
43	C&WF	Ln45a8	-	-	-	-	-	-	-	-	-	-	-	-	-	
44	Not Classified by Acct	Ln45a8	-	-	-	-	-	-	-	-	-	-	-	-	-	
45	TOTAL NET CUR DEF OP INC TAXES	Ln33.45	-	-	-	-	-	-	-	-	-	-	-	-	-	
46	TOTAL NET CUR DEF OP INC TAXES		-	-	-	-	-	-	-	-	-	-	-	-	-	

RESERVES & DEFERRALS

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL			INTRASTATE TOLL			LOCAL				
			MSG (b)	PL (c)	PL (e)	MSG (f)	PL (g)	MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)	
	SEPARATIONS FACTORS												
47	Big Three Expenses Distr	S-3,Ln6	42,784.00%	8,478.00%	-	-	-	-	16,397.5%	0.8269%	2,608.5%	28,895.1%	-
48	2110 Support Assets Distr	S-4,Ln9	41,981.6%	9,536.3%	-	-	-	-	16,152.3%	0.9676%	2,822.9%	28,529.3%	-
49	2210 COE-Switching Distr	S-15,Ln2	85,000.0%	-	-	-	-	-	-	-	-	15,000.0%	-
50	2220 COE-Operator Distr	S-5,Ln24	-	-	-	-	-	-	-	-	-	-	-
51	2230 COE-Transmission Distr	S-5,Ln77	28,614.4%	16,498.3%	-	-	-	-	17,568.0%	1.2065%	6,269.5%	29,843.4%	-
52	2310 IOT Distr	S-6,Ln12	-	-	-	-	-	-	-	-	-	-	-
53	2410 C&WF Distr	S-7,Ln43	36,777.3%	9,291.5%	-	-	-	-	19,375.7%	1.1067%	2,264.6%	31,184.2%	-
54	2001 TRIS vLand	S-2,Ln18	41,981.6%	9,536.3%	-	-	-	-	16,152.3%	0.9676%	2,822.9%	28,529.3%	-
55	2001 TRIS Distr	S-2,Ln15	41,981.6%	9,536.3%	-	-	-	-	16,152.3%	0.9676%	2,822.9%	28,529.3%	-
56	2001 TRIS Distr	S-2,Ln1+8	41,981.6%	9,536.3%	-	-	-	-	16,152.3%	0.9676%	2,822.9%	28,529.3%	-
	RESERVES & DEFERRALS SEPARATION												
57	4310 Other Long-Term Liabilities	Ln57a*47	27,189	5,386	-	-	-	-	10,418	525	1,657	18,358	-
58	4340 Net Noncurrent Def Taxes	Ln58a*48	-	-	-	-	-	-	-	-	-	-	-
59	Support Assets	Ln60a*49	-	-	-	-	-	-	-	-	-	-	-
60	COE-Switching	Ln61a*50	-	-	-	-	-	-	-	-	-	-	-
61	COE-Operator	Ln62a*51	-	-	-	-	-	-	-	-	-	-	-
62	COE-Transmission	Ln63a*52	-	-	-	-	-	-	-	-	-	-	-
63	Info Orig/Term Equip	Ln64a*53	-	-	-	-	-	-	-	-	-	-	-
64	C&WF	Ln65a*54	124,531	28,281	-	-	-	-	47,902	2,870	8,372	84,607	-
65	Net Classified by Acct	Ln65a*54	124,531	28,281	-	-	-	-	47,902	2,870	8,372	84,607	-
66	TOTAL NET NONCURRENT DEF TAXES	Ln66a*55	296,563	296,563	-	-	-	-	-	-	-	-	-
67	4360 Other Deferred Credits-Net	Ln67a*55	-	-	-	-	-	-	-	-	-	-	-
68	4370 Other Juris Liabilities	Direct	-	-	-	-	-	-	-	-	-	-	-
69	& Deferred Credits - Net	Ln70a*54	-	-	-	-	-	-	-	-	-	-	-
	ACCUM DEPR & AMORT ALLOW/DISALLOW												
70	Accum Depr & Amort Allow/Disallow	Direct	-	-	-	-	-	-	-	-	-	-	-
71	Direct Assignment	Ln70a*54	-	-	-	-	-	-	-	-	-	-	-
72	TOTAL ACC DEPR/AMORT ALLOW/DISALLOW	Ln70, 71	-	-	-	-	-	-	-	-	-	-	-

Albion Telephone Company - Restatement
 Study Area: 472213
 Study Year: 2006

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CASH WORKING CAPITAL

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL			INTERSTATE TOLL			LOCAL				
			MSG (b)	PL (c)	IntraLATA (d)	MSG (f)	PL (g)	IntraLATA (h)	MSG (i)	PL (j)	User Defined (k)	Other (l)	
1	Plant Specific Expenses	S-11, Ln31	943,617	209,455	-	-	-	336,023	-	-	64,506	-	609,163
2	Plant Non-specific exp excl depreciation & amortization	S-12, Ln16a23	122,194	19,548	-	-	-	33,111	-	-	5,787	-	58,482
3	Customer Operations Expense - Marketing	S-13, Ln13	-	-	-	-	-	-	-	-	-	-	-
4	Customer Operations Expense - Services	S-13, Ln13	116,934	-	-	-	-	70,318	-	-	-	-	106,842
5	Corporate Operations Expense	S-14, Ln16	586,446	109,524	-	-	-	211,834	-	-	33,689	-	373,286
6	Equal Access Expense	S-14, Ln34	-	-	-	-	-	-	-	-	-	-	-
7	Other Nonoperating Expense - Contributions	S-10, Ln16	7,505	1,378	-	-	-	2,665	-	-	424	-	4,697
8	Interest on Capital Leases	S-10, Ln20	-	-	-	-	-	-	-	-	-	-	-
9	Fixed Charges excl Capital Leases	S-10, Ln21	114,717	30,000	-	-	-	45,315	(26)	-	9,413	-	69,438
10	Interest on Customer Deposits	S-10, Ln17	87	23	-	-	-	34	(0)	-	7	-	53
11	Other Operating Tax - Property	S-10, Ln23	59,470	13,506	-	-	-	22,875	-	-	3,998	-	40,404
12	Other Operating Tax - Other	S-10, Ln24	-	-	-	-	-	-	-	-	-	-	-
13	Other Operating Tax - Direct Assignment	S-10, Ln25	1,081	-	-	-	-	-	-	-	-	-	-
14	Federal Income Tax (Actual)	S-10, Ln19	273,851	52,524	-	-	-	94,628	37	-	15,393	-	170,367
15	State Income Tax (Actual)	S-10, Ln20	-	-	-	-	-	-	-	-	-	-	-
16	Total Cash Working Capital Expenses	Ln1, Ln15	2,235,901	435,959	-	-	-	816,803	11	-	133,227	-	1,432,732
17	Cash Working Capital Factor	Records	8,8247%	8,8247%	8,8247%	8,8247%	8,8247%	8,8247%	8,8247%	8,8247%	8,8247%	8,8247%	8,8247%
18	Cash Working Capital	Ln15 * Ln17	197,311	38,472	-	-	-	72,080	1	-	11,757	-	126,434
19	Minimum Bank Balance	Records	66	13	-	-	-	24	0	-	4	-	42
20	Working Cash Advances	Records	197,376	38,485	-	-	-	72,104	1	-	11,761	-	126,476
21	Total Cash Working Capital	Ln15 * Ln17	43,8641%	8,5527%	-	-	-	16,0241%	0.0002%	-	2,6137%	-	28,1074%
22	Distribution of Line 20	Ln21/21a	-	-	-	-	-	-	-	-	-	-	-
TOTAL COMPANY		(a)	2,183,172	241,005	-	-	-	943,617	209,455	-	-	-	2,183,172

Albion Telephone Company - Restatement
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 Study Year: 2006

TAX FORM

LN	DESCRIPTION	SOURCE	TAXABLE		INCOME TAX	
			TOTAL	TOTAL	TOTAL	SurfTax
1	AVERAGE NET INVESTMENT		16,307,142			
2	ASSUMED RATE OF RETURN FOR ESTIMATING TAX RATE	S-1,Ln1	9,8683%			
3	RETURN ON INVESTMENT	S-1,Ln4	1,609,242			
4	FIT INCOME ADJUSTMENT (FROM COST STUDY)	Ln18'2	272,145			
5	INVESTMENT TAX CREDIT AMORTIZATION		1,337,097			
6	AFTER TAX INCOME BEFORE TAX CREDITS		632,988			
7	FIT BEFORE TAX CREDITS (MUST EQUAL LN 17)		1,970,085			
8	TAXABLE INCOME		50,000	7,500	5,000	
9	FIT ON \$0 to \$50,000 @ 15%	15%	25,000	6,250	5,000	
10	FIT ON \$50,000 to \$75,000 @ 25%	25%	25,000	6,250	5,000	
11	FIT ON \$75,000 to \$100,000 @ 34%	34%	235,000	80,000	11,750	
12	FIT ON \$100,000 to \$335,000 @ 39%	39%	235,000	91,650	16,750	
13	FIT ON \$335,000 to \$10,000,000 @ 34%	34%	1,635,085	555,929		
14	FIT ON \$10,000,000 to \$15,000,000 @ 35%	35%			100,000	
15	FIT ON \$15,000,000 to \$18,333,333 @ 38%	38%			550,000	
16	FIT ON OVER \$18,333,333 @ 35%	35%				
17	TOTAL TAXABLE INCOME/FIT BEFORE TAX CREDITS	Ln8 9, 16	1,970,085	669,829		
18	EFFECTIVE FIT TAX RATE			34.00000%		

DISTRIBUTION RATIOS FOR RATE BASE AND EXPENSES

ALLOCATION RATIOS	INTERSTATE TOLL						INTRASTATE TOLL						LOCAL								
	InterLATA		IntraLATA		PL		MSG		InterLATA		IntraLATA		PL		EAS		User Defined		Other		
	MSG (b)	PL (c)	MSG (d)	PL (e)	MSG (f)	PL (g)	MSG (h)	PL (i)	MSG (j)	PL (k)	MSG (l)	PL (m)	MSG (n)	PL (o)	MSG (p)	PL (q)	MSG (r)	PL (s)	MSG (t)	PL (u)	
Capital Investment Summary																					
General Support Facilities	2110	100.0000%	41.9916%	9.5363%	-	-	-	-	-	-	-	16.1523%	0.9676%	-	2.8229%	-	-	-	-	-	28.5293%
COE Switching Equipment	2210	100.0000%	85.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15.0000%
Operator Systems Equipment	2220	100.0000%	28.6144%	16.4883%	-	-	-	-	-	-	-	17.5680%	1.2065%	-	6.2685%	-	-	-	-	-	29.8434%
COE Transmission Equipment	2310	100.0000%	36.7773%	9.2915%	-	-	-	-	-	-	-	19.3757%	1.1067%	-	2.2646%	-	-	-	-	-	31.1842%
Information Orig/Term Equipment	2410	100.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cable & Wire Facilities	2680	100.0000%	41.9916%	9.5363%	-	-	-	-	-	-	-	16.1523%	0.9676%	-	2.8229%	-	-	-	-	-	28.5293%
Tangible Assets	2690	100.0000%	41.9916%	9.5363%	-	-	-	-	-	-	-	16.1523%	0.9676%	-	2.8229%	-	-	-	-	-	28.5293%
Intangible Assets	2690	100.0000%	41.9916%	9.5363%	-	-	-	-	-	-	-	16.1523%	0.9676%	-	2.8229%	-	-	-	-	-	28.5293%
Total Plant in Service AIC 2001		100.0000%	41.9916%	9.5363%	-	-	-	-	-	-	-	16.1523%	0.9676%	-	2.8229%	-	-	-	-	-	28.5293%
Property Held for Future Use	2002	100.0000%	41.9916%	9.5363%	-	-	-	-	-	-	-	16.1523%	0.9676%	-	2.8229%	-	-	-	-	-	28.5293%
Plant Under Construction	2003	100.0000%	41.9916%	9.5363%	-	-	-	-	-	-	-	16.1523%	0.9676%	-	2.8229%	-	-	-	-	-	28.5293%
Telephone Plant Adjustment	2005	100.0000%	41.9916%	9.5363%	-	-	-	-	-	-	-	16.1523%	0.9676%	-	2.8229%	-	-	-	-	-	28.5293%
Total Property, Plant and Equipment		100.0000%	41.9916%	9.5363%	-	-	-	-	-	-	-	16.1523%	0.9676%	-	2.8229%	-	-	-	-	-	28.5293%
Accumulated Depreciation - Plant in Service	3100	100.0000%	41.8295%	8.4390%	-	-	-	-	-	-	-	15.8117%	0.7920%	-	2.3499%	-	-	-	-	-	30.7709%
Accumulated Depreciation - Property held for Future Use]	3200	100.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accumulated Depreciation - Tangible Property	3400	100.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accumulated Amortization - Intangible Property	3500	100.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accumulated Amortization - Telephone Plant Adjustment	3600	100.0000%	41.9916%	9.5363%	-	-	-	-	-	-	-	16.1523%	0.9676%	-	2.8229%	-	-	-	-	-	28.5293%
Deferred Operating Taxes	4340	100.0000%	42.7840%	8.4780%	-	-	-	-	-	-	-	16.3975%	0.8269%	-	2.6085%	-	-	-	-	-	28.8951%
Other Long Term Liabilities	4310	100.0000%	41.9916%	9.5363%	-	-	-	-	-	-	-	16.1523%	0.9676%	-	2.8229%	-	-	-	-	-	28.5293%
Other Deferred Credits	4370	100.0000%	42.1630%	11.0236%	-	-	-	-	-	-	-	16.6511%	1.2077%	-	3.4590%	-	-	-	-	-	25.5152%
Customer Deposits		100.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Telephone Plant		100.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Investment Allow/Disallow		100.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accum Dep/Amort Allow/Disallow		100.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Materials and Supplies	1220	100.0000%	36.7773%	9.2915%	-	-	-	-	-	-	-	19.3757%	1.1067%	-	2.2646%	-	-	-	-	-	31.1842%
Investment in Nonaffiliated Companies	1402	100.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Equal Access Equipment	1438	100.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Jurisdictional Assets	1500	100.0000%	43.8641%	8.5527%	-	-	-	-	-	-	-	16.0241%	0.8379%	-	2.6137%	-	-	-	-	-	28.1074%
Cash Working Capital	XXXX	100.0000%	42.1977%	10.9658%	-	-	-	-	-	-	-	16.6350%	1.1991%	-	3.4392%	-	-	-	-	-	25.5726%
Net Telephone Plant, M&S and CWC		100.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenses and Taxes Summary		100.0000%																			
Network Support	6110	100.0000%	41.9916%	9.5363%	-	-	-	-	-	-	-	16.1523%	0.9676%	-	2.8229%	-	-	-	-	-	28.5293%
General Support	6120	100.0000%	41.9916%	9.5363%	-	-	-	-	-	-	-	16.1523%	0.9676%	-	2.8229%	-	-	-	-	-	28.5293%
Central Office	6210	100.0000%	50.9660%	9.9577%	-	-	-	-	-	-	-	10.6033%	0.7282%	-	3.7840%	-	-	-	-	-	23.9589%
Information Orig/Term	6310	100.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cable and Wire Facilities	6410	100.0000%	36.7773%	9.2915%	-	-	-	-	-	-	-	19.3757%	1.1067%	-	2.2646%	-	-	-	-	-	31.1842%
Other Plant	6510	100.0000%	41.9916%	9.5363%	-	-	-	-	-	-	-	16.1523%	0.9676%	-	2.8229%	-	-	-	-	-	28.5293%
Network Operations	6530	100.0000%	41.9916%	9.5363%	-	-	-	-	-	-	-	16.1523%	0.9676%	-	2.8229%	-	-	-	-	-	28.5293%
Access Charge	6540	100.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal Support	6640	100.0000%	100.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Marketing	6610	100.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Service	6620	100.0000%	39.7607%	8.4780%	-	-	-	-	-	-	-	23.9102%	0.9269%	-	2.6085%	-	-	-	-	-	36.3291%
Corporate Operations - Executive and Planning	6710	100.0000%	42.7940%	8.0113%	-	-	-	-	-	-	-	16.3975%	0.8269%	-	2.6085%	-	-	-	-	-	28.8951%
Corporate Operations - General and Administrative	6720	100.0000%	45.9433%	8.4675%	-	-	-	-	-	-	-	15.4099%	0.7705%	-	2.4649%	-	-	-	-	-	27.3043%
Subtotal Operations Expense		100.0000%	44.9327%	8.4675%	-	-	-	-	-	-	-	15.4099%	0.7705%	-	2.4714%	-	-	-	-	-	27.9412%
Depreciation and Amortization	6560	100.0000%	46.6260%	8.6584%	-	-	-	-	-	-	-	14.3437%	0.9689%	-	2.3190%	-	-	-	-	-	27.3381%
Other Operating	7240	100.0000%	42.4310%	9.4640%	-	-	-	-	-	-	-	16.0299%	0.9603%	-	2.8015%	-	-	-	-	-	28.3132%
Equal Access		100.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fixed Charges	7500	100.0000%	42.1530%	11.0236%	-	-	-	-	-	-	-	16.6511%	1.2077%	-	3.4590%	-	-	-	-	-	25.5152%
Rent Revenue	5240	100.0000%	44.8794%	8.4887%	-	-	-	-	-	-	-	15.4231%	0.7745%	-	2.4785%	-	-	-	-	-	27.9490%
Total Operating Expense and Tax		100.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonoperating Expense	7370	100.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Abandoned Construction		100.0000%	44.6618%	8.2012%	-	-	-	-	-	-	-	15.8621%	0.7889%	-	2.5234%	-	-	-	-	-	27.9516%
Contributions		100.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Nonoperating		100.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Allowance for Funds Used During Construction	7340	100.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Income Adjustments	XXXX	100.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Albion Telephone Company - Restatement
 Study Area: 472213
 Study Year: 2006

REVENUE REQUIREMENT SUMMARY

LINE	DESCRIPTION	SOURCE	INTERSTATE JURIS TOTAL										Inter-exchange (o)							
			Chan Term (b)	Special Access CM-Term (c)	CM-Facil (d)	Local Switching (e)	Dir Asst (f)	Information Surcharge (g)	Equal Access (h)	Transmission (i)	Transport Tandem Sw (j)	Pay (k)		Carrier Common Line BFP (l)	Record (m)	Process (n)				
1	Net Telecom Plant	A-2, Lm44	8,669,449	56,532	130,800	897,709	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Rate Base Adjustment #1	Records Ln1-2	8,669,449	56,532	130,800	897,709	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	RATE BASE																			
4	Rate of Return	Records Ln3-4	11,250.00%	11,250.00%	11,250.00%	11,250.00%	11,250.00%	11,250.00%	11,250.00%	11,250.00%	11,250.00%	11,250.00%	11,250.00%	11,250.00%	11,250.00%	11,250.00%	11,250.00%	11,250.00%	11,250.00%	11,250.00%
5	RETURN ON RATE BASE																			
6	Return Adjustment #1	Records Ln5-6	975,313	6,360	14,715	100,892	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	NET RETURN																			
8	Fixed Charges	A-10, Ln25	144,717	1,039	1,715	34,775	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Amortization of Excess Def Taxes	A-10, Ln47	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Depreciation Adjustment	A-10, Ln53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	FIT Allowances/Disallowances	A-14, Ln18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Inc Adj Alloc on 2001	A-10, Ln59	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Inc Adj Alloc on 2001	A-10, Ln60	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Total Misc Inc Adjustment	A-10, Ln61	144,717	1,039	1,715	34,775	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	AFTER TAX INCOME	Note 1	830,596	5,321	13,000	66,217	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	State Income Tax	Ln69 less ITC	91,125	584	1,426	7,265	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	State ITC Amortization	A-10, Ln45	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Net Federal Income Tax	Ln70	393,208	2,519	6,154	31,347	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Federal ITC Amortization	A-10, Ln44	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Expenses & Taxes	A-31, Ln24	3,583,604	28,884	30,613	1,091,281	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Licenses/fees	A-10, Ln57	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Other Adjustments (Net RR)	Records	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	NET REVENUE REQUIREMENT	Ln7*19, 23-24	5,043,250	38,347	52,909	1,230,886	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	Gross Receipts Tax	Note 2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	7340 Alw Fds Used Dur Constr	A-10, Ln15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	SUBTOTAL REVENUE REQUIREMENT	Ln24+25-26	5,043,250	38,347	52,909	1,230,886	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	Local Switching Support	LSS Algorithm	835,665	-	-	835,665	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	6540 Access Expense - Federal Support	A-12, Ln22	36,115	-	-	36,115	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	Adjusted Revenue Requirement x LSS & 6540	Ln27-28-29	4,171,469	38,347	52,909	395,221	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	Transfer 30% of Local Sw Rev Req to CL	Ln30e 30%	(216,469)	-	-	(118,566)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	Interstate TIC Revenues	Records Ln31	3,630,063	39,347	52,909	276,954	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	Revised Net Rev prior to TIC Reallocation	Ln32	100,000.00%	1,026.2%	1,376.5%	7,209.2%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	Distribution	Ln33-33a	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	Interstate TIC Reallocation	Ln32a-34	216,469	45,837	2,984	15,605	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	TOTAL REVENUE REQUIREMENT	Ln27-31-32+35	5,043,250	858,459	41,566	55,863	1,127,924	-	-	-	-	-	-	-	-	-	-	-	-	-
37	Net Return	Ln7	975,313	6,360	14,715	100,892	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	Fixed Charges	Ln8	144,717	1,039	1,715	34,775	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	Amortization of Excess Deferred Taxes	Ln9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	Capitalized Payroll Taxes	Ln10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	Depreciation Adjustment	Ln11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	FIT Allowances/Disallowances	Ln12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	Inc Adj Alloc on 2001	Ln13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	Inc Adj Alloc on Big 3 Exp	Ln14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	Federal ITC Amortization	A-10, Ln44	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	Total Income Adjustments	Ln38+42, 44	144,717	1,039	1,715	34,775	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	Federal Taxable Income	Ln37-46 Gross Up	1,223,804	7,840	19,154	97,564	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	Federal Income Tax	32, 1300%	393,208	2,519	6,154	31,347	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	Federal Sur-Tax Allocation	Records Ln48-49	393,208	2,519	6,154	31,347	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	Net Federal Income Tax	Ln48-49	786,416	5,038	12,308	62,694	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	Net Return	Ln37	975,313	6,360	14,715	100,892	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	Fixed Charges	Ln38	144,717	1,039	1,715	34,775	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	Other SIT Adjustments	Ln39	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54	Federal Income Tax	Ln40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55	State Taxable Income	Ln51-54 Gross Up	1,223,804	8,424	20,551	104,829	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	State Income Tax	6,9300%	91,125	584	1,426	7,265	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57	State Sur-Tax Allocation	Records Ln56-57	91,125	584	1,426	7,265	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	State ITC Amortization	A-10, Ln45	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	Net State Income Tax	Ln56-57	17,494	584	1,426	7,265	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Note 1: Ln7+12, 16-5, 11
 Note 2: Based on these Statutory Rates:

SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

LINE	DESCRIPTION	SOURCE	INTERSTATE JURIS TOTAL		Chan Term (b)	Special Access CM-Term (c)	CM-Facil (g)	Local Switching (e)	Dir Asst (f)	Information Surcharge (g)	Equal Access (h)	Transport Tandem Sw		Carrier Common Line BFP (i)	Record (m)	Process (n)	Inter-exchange (o)
			(a)	(d)								(j)	(k)				
46	2001 TELECOM PLANT IN SVC	Ln14	19,166,004	19,166,004	3,182,397	137,565	227,116	4,605,584	-	-	-	-	-	4,653,301	-	-	-
47	Equal Access Adjustment	Note 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	2001 TELECOM PLANT IN SVC (EALS)	Ln84-47	19,166,004	19,166,004	3,182,397	137,565	227,116	4,605,584	-	-	-	-	-	4,653,301	-	-	-
49	Distribution of Line 48	Ln84/48a	100.0000%	100.0000%	16.6043%	0.7178%	1.1850%	24.0298%	-	-	-	-	-	24.2788%	-	-	-
50	GSF COE IOT C&WF Gross Eq Ac	Ln17+A-9 Ln29	19,166,004	19,166,004	3,182,397	137,565	227,116	4,605,584	-	-	-	-	-	4,653,301	-	-	-
51	Equal Access Adjustment	Note 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	GSF COE IOT C&WF Eq Ac (L5)	Ln50-51	19,166,004	19,166,004	3,182,397	137,565	227,116	4,605,584	-	-	-	-	-	4,653,301	-	-	-
53	Distribution of Line 52	Ln52/52a	100.0000%	100.0000%	16.6043%	0.7178%	1.1850%	24.0298%	-	-	-	-	-	24.2788%	-	-	-
54	GSF COE IOT C&WF Gross Eq Ac	Ln17+A-9 Ln29	19,166,004	19,166,004	3,182,397	137,565	227,116	4,605,584	-	-	-	-	-	4,653,301	-	-	-
55	Distribution of Line 54	Ln54/54a	100.0000%	100.0000%	16.6043%	0.7178%	1.1850%	24.0298%	-	-	-	-	-	24.2788%	-	-	-
56	COE IOT C&WF Gross Eq Ac	A-2, Ln7	17,746,869	17,746,869	2,946,743	127,378	210,259	4,264,545	-	-	-	-	-	4,308,727	-	-	-
57	Equal Access Investment	A-2, Ln9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	COE IOT C&WF Eq Ac	Ln56-57	17,746,869	17,746,869	2,946,743	127,378	210,259	4,264,545	-	-	-	-	-	4,308,727	-	-	-
59	Distribution of Line 58	Ln59/59a	100.0000%	100.0000%	16.6043%	0.7178%	1.1850%	24.0298%	-	-	-	-	-	24.2788%	-	-	-
60	GSF COE IOT C&WF Eq Ac (L5)	Ln52	15,619,026	15,619,026	3,182,397	137,565	227,116	4,605,584	-	-	-	-	-	4,653,301	-	-	-
61	(Trans. Switch, CCL only)	Ln61/61a	100.0000%	100.0000%	83.7168%	3.8783%	6.4023%	29.4870%	-	-	-	-	-	29.7923%	-	-	-
62	Distribution of Line 61	Ln62	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
63	GSF COE IOT C&WF Eq Ac (L5)	Ln52	3,547,078	3,547,078	3,182,397	137,565	227,116	4,605,584	-	-	-	-	-	4,653,301	-	-	-
64	(Special Access only)	Ln64/64a	100.0000%	100.0000%	83.7168%	3.8783%	6.4023%	29.4870%	-	-	-	-	-	29.7923%	-	-	-
65	Distribution of Line 64	Ln65	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
66	COE IOT C&WF	Ln7	13,438,141	13,438,141	2,946,743	127,378	210,259	4,264,545	-	-	-	-	-	4,308,727	-	-	-
67	x/CCL B&C IX	Ln67/67a	100.0000%	100.0000%	21.9282%	0.9479%	1.5649%	31.7346%	-	-	-	-	-	43.8243%	-	-	-
68	Distribution of Line 67	Ln68	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
69	COE Switching Investment	A-5, Ln28	4,264,545	4,264,545	-	-	-	4,264,545	-	-	-	-	-	-	-	-	-
70	Equal Access Investment	A-9, Ln21	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71	COE Switching, Equal Access Investment	Ln69-70	4,264,545	4,264,545	-	-	-	4,264,545	-	-	-	-	-	-	-	-	-
72	Distribution of Line 71	Ln71/71a	100.0000%	100.0000%	-	-	-	100.0000%	-	-	-	-	-	-	-	-	-
73	C&WF Cat 1, 3	A-7, Ln6	3,286,560	3,286,560	-	-	-	3,286,560	-	-	-	-	-	3,286,560	-	-	-
74	Direct Assign - MSC (1,3)	A-7, Ln7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75	COE IOT C&WF x/Cat 1,3	Ln73-74	14,480,309	14,480,309	2,946,743	127,378	210,259	4,264,545	-	-	-	-	-	4,308,727	-	-	-
76	Distribution of Line 75	Ln75/75a	100.0000%	100.0000%	20.3500%	0.8197%	1.4523%	29.4506%	-	-	-	-	-	7.1911%	-	-	-

Note 1: Equal Access transferred to Local Switching for distribution

SEPARATED EXPENSE SUMMARY

LINE	DESCRIPTION	SOURCE	INTERSTATE JURIS										Inter-exchange (o)						
			TOTAL (e)	Chan Term (b)	Special Access CM-Term (c)	CM-Facil (d)	Local Switching (e)	Dr Asst (f)	Information Surcharge (g)	Equal Access (h)	Transmission (i)	Transport Tandem Sw (j)		Carrier Common Line Pay (k)	BFP (l)	Record (m)	Process (n)		
1	PH Spec Exp Accts 6110.6120	A-11,Ln32	1,153,072	194,572	10,722	11,503	314,047	-	-	-	-	-	-	-	-	-	-	-	-
2	6210.6220.6230.6310.6410	A-12,Ln24	141,742	17,539	788	1,252	25,382	-	-	-	-	-	-	-	-	-	-	-	-
3	PH Nonspec Account 6510.6530.6540	A-13,Ln55	116,534	4,853	27	45	1,563	-	-	-	-	-	-	-	-	-	-	-	-
4	Cust Oper Accts 6610.6620	Ln2,4	1,411,746	216,964	11,507	12,789	341,012	-	-	-	-	-	-	-	-	-	-	-	-
5	TOTAL BIG THREE EXPENSES		100,000%	15,354%	0.8151%	0.9066%	24,153%	-	-	-	-	-	-	-	-	-	-	-	-
6	Distribution of Line 5																		
7	PH Spec Exp Accts 68110.6170	A-11,Ln31	1,075,066	181,623	10,162	10,579	295,307	-	-	-	-	-	-	-	-	-	-	-	-
8	PH Nonspec Account 6510.6530.6540	A-12,Ln24	141,742	17,539	788	1,252	25,382	-	-	-	-	-	-	-	-	-	-	-	-
9	Cust Oper Accts 6610.6620.xiamounts	A-13,Ln54	110,834	4,691	26	43	879	-	-	-	-	-	-	-	-	-	-	-	-
10	allocated on GSF	Ln7,10	1,327,663	203,853	10,947	11,874	321,568	-	-	-	-	-	-	-	-	-	-	-	-
11	TOTAL MODIFIED BIG THREE EXPENSES		100,000%	15,354%	0.8245%	0.8943%	24,220%	-	-	-	-	-	-	-	-	-	-	-	-
12	Distribution of Line 11																		
13	Plant Specific Expenses	A-11,Ln32	1,153,072	194,572	10,722	11,503	314,047	-	-	-	-	-	-	-	-	-	-	-	-
14	Plant Nonspecific Expenses	A-12,Ln38	1,524,578	214,445	12,784	11,661	585,166	-	-	-	-	-	-	-	-	-	-	-	-
15	Customer Operations Expenses	A-13,Ln55	116,534	4,853	27	45	1,583	-	-	-	-	-	-	-	-	-	-	-	-
16	Corporate Operations Expenses	A-14,Ln12	705,970	108,497	5,755	6,401	170,529	-	-	-	-	-	-	-	-	-	-	-	-
17	7100 Other Inc & Expenses	A-10,Ln17+18	8,893	1,475	64	105	2,135	-	-	-	-	-	-	-	-	-	-	-	-
18	7300 Contributions	Ln13,18	3,509,437	923,842	29,352	29,734	1,073,459	-	-	-	-	-	-	-	-	-	-	-	-
19	TOTAL OPERATING EXPENSES		74,066	12,297	532	878	17,796	-	-	-	-	-	-	-	-	-	-	-	-
20	Operating Taxes	A-14,Ln22	110	18	1	1	26	-	-	-	-	-	-	-	-	-	-	-	-
21	Equal Access Expenses	A-14,Ln35	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Equal Access Differences	A-10,Ln43	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	6240 Rent Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	TOTAL OPERATING EXP & TAXES		3,583,604	536,150	29,884	30,613	1,091,281	-	-	-	-	-	-	-	-	-	-	-	-
25	Distribution of Line 24		100,000%	14,9614%	0.8339%	0.8543%	30,4521%	-	-	-	-	-	-	-	-	-	-	-	-
INCOME TAX CALCULATION																			
26	Other Operating Income	A-14,Ln28	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	AFUDC	A-10,Ln15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	Operating Revenue	A-14,Ln28-Ln26	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	Uncollectible Revenue	A-10,Ln17	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	Income Effect Jurisdictional Difference	A-10,Ln19	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	IRS Income Adjustment	A-10,Ln60	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	TOTAL REVENUE & OTHER INCOME	Ln26,31	8,893	1,475	64	105	2,135	-	-	-	-	-	-	-	-	-	-	-	-
33	Contributors	A-10,Ln16	3,509,437	923,842	29,352	29,734	1,073,459	-	-	-	-	-	-	-	-	-	-	-	-
34	Operating Expenses	Ln19,Ln33	1,475	64	105	105	2,135	-	-	-	-	-	-	-	-	-	-	-	-
35	Operating Taxes	A-14,Ln22	110	18	1	1	26	-	-	-	-	-	-	-	-	-	-	-	-
36	Fixed Charges	A-10,Ln25	144,717	24,029	1,039	1,715	34,775	-	-	-	-	-	-	-	-	-	-	-	-
37	TOTAL OPERATING EXPENSES	Ln33,36	3,728,211	560,167	30,922	32,327	1,126,030	-	-	-	-	-	-	-	-	-	-	-	-
38	State Taxable Income	Ln32-Ln37	(3,728,211)	(560,167)	(30,922)	(32,327)	(1,126,030)	-	-	-	-	-	-	-	-	-	-	-	-
39	State Income Tax		(258,365)	(38,820)	(2,143)	(2,240)	(78,034)	-	-	-	-	-	-	-	-	-	-	-	-
40	Federal Taxable Income	Ln32-Ln37	(3,728,211)	(560,167)	(30,922)	(32,327)	(1,126,030)	-	-	-	-	-	-	-	-	-	-	-	-
41	Federal Income Tax	Ln39	(258,365)	(38,820)	(2,143)	(2,240)	(78,034)	-	-	-	-	-	-	-	-	-	-	-	-
42	Net Federal Taxable Income	Ln40-Ln41	(3,469,846)	(621,348)	(28,779)	(30,086)	(1,047,996)	-	-	-	-	-	-	-	-	-	-	-	-
43	Federal Income Tax		(1,114,861)	(167,509)	(9,247)	(9,667)	(336,721)	-	-	-	-	-	-	-	-	-	-	-	-
44	Amortization of Investment Tax Credit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	Federal Income Tax	Ln43-Ln44	(1,114,861)	(167,509)	(9,247)	(9,667)	(336,721)	-	-	-	-	-	-	-	-	-	-	-	-

GENERAL SUPPORT FACILITIES

Albion Telephone Company - Restatement
 Study Area 472313
 Study Year: 2006

LINE	DESCRIPTION	SOURCE	INTERSTATE JURIS TOTAL										Inter-exchange (c)				
			(a)	Chan Term (b)	Special Access CM-Term (c)	CM-Facil (d)	Local Switching (e)	Dir. Asst (f)	Information Surcharge (g)	Equal Access (h)	Transmission (i)	Transport Tandem Sw (j)		Carrier Common Line Pay (k)	Record (m)	Process (n)	
1	COE, TOT, C&WF Distr	A-2, Ln8	100.0000%	16.6043%	0.7178%	1.1850%	24.0288%	-	-	33.1843%	-	-	-	-	-	-	-
2	Modified Big Three Expenses Distr	A-3, Ln12	100.0000%	15.3543%	0.8245%	0.8843%	24.2205%	-	-	27.5836%	-	-	-	-	-	-	-
3	LAND & SUPT ASSETS APPORTIONMENT																
4	Land & Support Assets	Ln4a*1	1,419,235	235,654	10,187	16,818	341,040	-	-	470,983	-	-	-	-	-	-	-
5	Support Assets-Joint X/GSF - B&C	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	General Support Facilities - B&C	Ln6a*1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Direct Assignment	Ln7a	1,419,235	235,654	10,187	16,818	341,040	-	-	470,983	-	-	-	-	-	-	-
8	Total Support Assets	Ln8	1,419,235	235,654	10,187	16,818	341,040	-	-	470,983	-	-	-	-	-	-	-
9	Distribution of Line 7	Ln77a	100.0000%	16.6043%	0.7178%	1.1850%	24.0288%	-	-	33.1843%	-	-	-	-	-	-	-
9	Land Assets-Joint	Ln9a*1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Direct Assignment	Ln10a*1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Total Land Assets	Ln9, 10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	TOTAL LAND & SUPPORT ASSETS	Ln7+11	1,419,235	235,654	10,187	16,818	341,040	-	-	470,983	-	-	-	-	-	-	-
13	Distribution of Line 12	Ln12/12a	100.0000%	16.6043%	0.7178%	1.1850%	24.0288%	-	-	33.1843%	-	-	-	-	-	-	-
																	2.5698%

CENTRAL OFFICE EQUIPMENT

LINE	DESCRIPTION	SOURCE	INTERSTATE JURIS TOTAL														
			Chan Term (b)	Special Access CM-Term (c)	CM-Facil (d)	Local Switching (e)	Dir Asst (f)	Information Surcharge (g)	Equal Access (h)	Transmission (i)	Transport Tandem Sw (j)	Pay (k)	Carrier Common Line BFP (l)	Record (m)	Process (n)	Inter-exchange (o)	
32	2230 Central Office - Transmission																
33	Cat 4.1-Exchange Circuit	Direct															
34	4.11 Wideband Line	Direct															
35	Direct Assign-MSG	Direct															
36	-PL	Direct															
37	4.12 Ex Trk xWB - Basic	Direct	1,083,001														
38	Direct Assign-MSG	Direct															
39	-PL	Direct															
40	Ex Trk WB	Direct															
41	Direct Assign-MSG	Direct															
42	-PL	Direct															
43	4.13 Ex Line xWB	Direct															
44	Joint MSG	Direct															
45	PL & Local	Direct															
46	Direct Assign-MSG	Direct	49,802														
47	-PL	Direct															
48	Cat 4.2-Interexchange	Direct															
49	4.21 Furn to Others-MSG	Direct															
50	-PL	Direct															
51	4.22 Wideband	Direct															
52	JT MSG-Access	Direct															
53	-Nonaccess	Direct															
54	PL TWX-Access	Direct															
55	-Nonaccess	Direct															
56	Direct Assign-MSG	Direct															
57	-PL	Direct															
			58,996														

CENTRAL OFFICE EQUIPMENT

Allion Telephones Company - Restatement
Study Area: 472313
Study Year: 2006

LINE	DESCRIPTION	SOURCE	INTERSTATE										Inter-exchange (o)															
			JURIS TOTAL (a)	Chan Term (b)	Special Access CM-Term (c)	CM-Facil (d)	Local Switching (e)	Dr Asst (f)	Information Surcharge (g)	Equal Access (h)	Transmission (i)	Transport Tandem Sw (j)		Pay (k)	Carrier Common Line BFP (l)	Record (m)	Process (n)											
COE APPORTIONMENT																												
58	4.23 All Other																											
59	JT MSG-Access	Direct	650,167																									
60	PL TWX-Access	Direct	68,382		68,382																							
61	JT Msg TWX-IT	Direct	-																									
62	Direct Assign-MSG Nonaccess	Direct	-																									
63	-PL Nonaccess	Direct	-																									
64	Cat 4.3-Host/Remote	Direct	483,302																									
65	Joint	Direct	-																									
66	WATS-MSG	Direct	-																									
67	-PL	Direct	-																									
68	Direct Assign-MSG	Direct	-																									
69	-PL	Direct	-																									
70	Total Cat 4		3,445,818	1,132,802	127,378																							
71	TOTAL COE-TRANSMISSION		3,445,818	1,132,802	127,378																							
72	Distribution of Line 71		100.0000%	32.8747%	3.6866%																							
73	TOTAL CENTRAL OFFICE EQUIP		7,710,362	1,132,802	127,378																							
74	Distribution of Line 73		100.0000%	14.6919%	1.6520%																							

Albion Telephone Company - Restatement
 Study Area 472213
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INFORMATION ORIGINATOR/TERMINATION EQUIPMENT

LINE	DESCRIPTION	SOURCE	INTERSTATE										Inter-exchange (c)														
			JURIS TOTAL (a)	Chan Term (b)	Special Access CPE-Term (c)	CIM-Facil (d)	Local Switching (e)	Dir Asst (f)	Information Surcharge (g)	Equal Access (h)	Transmission (i)	Tandem Sw (j)		Pay (k)	Common Line BFP (l)	Record (m)	Process (n)										
APPORTIONMENT FACTORS																											
IOT EQUIPMENT APPORTIONMENT																											
1	2310 Into Orig/term Equip																										
2	Cat 1-Other IOT	Direct																									
3	Public Telephone	Direct																									
4	All Other IOT-MSG	Direct																									
5	-PL	Direct																									
6	Direct Assign-MSG	Direct																									
7	-PL	Direct																									
8	Total Cat 1 - Other IOT	Ln3,7																									
9	Distribution of Line 8	Ln8/8a																									
10	Cat 2 CPE-MSG	Direct																									
11	-PL	Direct																									
12	Total Cat 2 - CPE	Ln10,11																									
13	Distribution of Line 12	Ln12/12a																									
14	TOTAL IOT EQUIPMENT	Ln8+12																									
15	Distribution of Line 14	Ln14/14a																									

CABLE AND WIRE FACILITIES

Albion Telephone Company - Restatement
Study Area 472213
Study Year 2006

LINE	DESCRIPTION	SOURCE	INTERSTATE JURIS TOTAL														
			Chan Term (b)	Special Access CM-Term (c)	CM-Facil (d)	Local Switching (e)	Dir Asst (f)	Information Surcharge (g)	Equal Access (h)	Transmission (i)	Tandem Sw (j)	Pay (k)	Carrier Common Line BFP (l)	Record (m)	Process (n)	Inter-exchange (o)	
18	C&WF CAT 3-4 APPORTIONMENT																
19	Wideband																
20	JT MSG-Access	Direct															
21	PL/TWX-Access	Direct															
22	Direct Assign-MSG	Direct															
23	-PL	Direct	58,364		58,364												
24	All Other																
25	JT MSG-Access	Direct															
26	PL/TWX-Access	Direct															
27	Joint TWX-JT	Direct			150,905												
28	Joint TWX-Remote	Direct															
29	Direct Assign-MSG Nonaccess	Direct															
30	-PL Nonaccess	Direct															
31	Total Category 3	Ln20..30	4,297,227		210,299												
32	Cat 4-Host/Remote																
33	Joint (W/WATS)	Direct															
34	WATS-MSG	Direct															
35	-PL	Direct															
36	Direct Assign-MSG	Direct															
37	-PL	Ln33..37															
38	Total Category 4																
39	TOTAL CABLE & WIRE FACILITIES	Ln8+17+31+38	10,036,506		210,299												
40	Distribution of Line 39	Ln39/39a	18,073%		2,0953%												
			1,813,941		210,299												
			18.0734%		2.0953%												
			658,779														
			658,779														
			658,779														
			4,297,227														
			4,297,227														
			4,297,227														
			4,086,928														
			4,086,928														
			4,086,928														
			658,779														
			658,779														
			658,779														
			4,745,708														
			4,745,708														
			4,745,708														
			3,266,560														
			3,266,560														
			3,266,560														
			32,5468%														
			32,5468%														
			32,5468%														

AMORTIZABLE ASSETS

Albion Telephone Company - Restatement
 Study Area: 472213
 Study Year: 2006

LINE	DESCRIPTION	SOURCE	INTERSTATE										Inter-exchange (o)			
			JURIS TOTAL (e)	Chan Term (b)	Special Access CM-Term (c)	CM-Facil (d)	Local Switching (e)	Dir Asst (f)	Information Surcharge (g)	Equal Access (h)	Transmission (i)	Transport Tandem Sw (j)		Pay (k)	Carrier Common Line BFP (l)	Record (m)
APPORTIONMENT FACTORS																
1	Land & Support Assets Distr	A-1, Ln13	100.0000%	16.6043%	0.7178%	1.1850%	24.0298%	-	-	33.1843%	-	-	-	24.2788%	-	-
2	2210 COE-Switch Distr	A-5, Ln29	100.0000%	-	-	-	100.0000%	-	-	-	-	-	-	-	-	-
3	2230 COE-Operator Distr	A-5, Ln16	100.0000%	32.8747%	3.6966%	-	-	-	-	-	-	-	30.2444%	-	-	-
4	2230 COE-Transmission Distr	A-5, Ln72	100.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-
5	2310 IOT Distr	A-5, Ln15	100.0000%	18.0734%	-	2.0953%	-	-	-	-	-	-	32.5468%	-	-	-
6	2410 C&WF Distr	A-7, Ln60	100.0000%	16.6043%	0.7178%	1.1850%	24.0298%	-	-	33.1843%	-	-	24.2788%	-	-	-
TANGIBLE ASSETS APPORTIONMENT																
8	2680 Tangible Assets - Cap Leases															
9	2110 Land & Supt Assets	Ln6a7	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	2210 COE-Switching	Ln10a2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	2230 COE-Operator	Ln11a3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	2230 COE-Transmission	Ln12a4	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	2310 IOT	Ln13a5	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	2410 C&WF	Ln14a6	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Not Classified by Account	Ln15a7	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Direct Assignment - Cap Leases	Ln16a7	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	TOTAL CAPITAL LEASES	Ln9..16	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Distribution of Line 17	Ln1717a	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TANGIBLE ASSETS APPORTIONMENT																
19	2680 Tangible Assets- Lease Improve															
20	2110 Land & Supt Assets	Ln20a7	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	2210 COE-Switching	Ln21a2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	2230 COE-Operator	Ln22a3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	2230 COE-Transmission	Ln23a4	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	2310 IOT	Ln24a5	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	2410 C&WF	Ln25a6	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	Not Classified by Account	Ln26a7	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	Direct Assignment - Lease Improvements	Ln27a7	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	TOTAL LEASEHOLD IMPROVEMENTS	Ln20..27	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	Distribution of Line 28	Ln28/28a	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	TOTAL TANGIBLE ASSETS	Ln17+28	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	Distribution of Line 30	Ln30/30a	-	-	-	-	-	-	-	-	-	-	-	-	-	-
INTANGIBLE ASSETS APPORTIONMENT																
32	2690 Intangible Assets															
33	Direct Assignment	Ln32a7	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	TOTAL INTANGIBLE ASSETS	Ln32..33	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	Distribution of Line 34	Ln34/34a	-	-	-	-	-	-	-	-	-	-	-	-	-	-

TELECOMMUNICATIONS PLANT - OTHER ACCOUNTS

Albion Telephone Company - Restatement
 Study Area 472213
 Study Year: 2006

LINE	DESCRIPTION	SOURCE	INTERSTATE										Inter-exchange (o)																					
			JURIS TOTAL (e)	Chan Term (b)	Special Access CM-Term (c)	CM-Facil (d)	Local Switching (e)	Dir Asst (f)	Information Surcharge (g)	Equal Access (h)	Transmission (i)	Transport Tandem Sw (j)		Pay (k)	Carrier Common Line BFP (l)	Record (m)	Process (n)																	
APPORTIONMENT FACTORS																																		
1	5SF COE IOT CAMF Gross Eq Acs	A-2, Ln55	100.0000%	16.6043%	0.7178%	1.1850%	24.0288%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-									
2	5SF COE IOT CAMF Eq Acs (LS)	A-2, Ln53	100.0000%	16.6043%	0.7178%	1.1850%	24.0288%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-									
OTHER ACCOUNTS APPORTIONMENT																																		
3	2002 Prop Hld Fut Telecom Use	Ln9a*1	43.748	7.264	314	518	10.513	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-								
4	Direct Assignment	Ln9a*1	43.748	7.264	314	518	10.513	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-								
5	TOTAL PROP-HLD FUT TELECOM USE	Ln9a*4	100.0000%	16.6043%	0.7178%	1.1850%	24.0288%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-								
6	Distribution of Line 5	Ln99a																																
7	2003 Plt Under Constr	Ln7a*1	200.576	33.304	1,440	2,377	48.198	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-								
8	Direct Assignment	Ln8a*1	200.576	33.304	1,440	2,377	48.198	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-								
9	TOTAL PLT UNDER CONSTR	Ln7.8	200.576	33.304	1,440	2,377	48.198	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-								
10	Distribution of Line 9	Ln99a	100.0000%	16.6043%	0.7178%	1.1850%	24.0288%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-								
11	2005 Telecom Plant Adjust	Ln11a*2																																
12	Direct Assignment	Ln12a*2																																
13	TOTAL TELECOM PLANT ADJUST	Ln11..12																																
14	Distribution of Line 13	Ln13/13a																																
MISC ACCOUNTS APPORTIONMENT																																		
15	1402 Class B RTB Stock	Ln15a*2																																
15	1438 Deferred Charges	Ln15a*2																																
16	1220 Material & Supt x/CPE	Ln16a*2	82.652	13,724	583	979	19.861	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-								
17	Direct Assignment	Ln17a*2	82.652	13,724	583	979	19.861	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-								
18	TOTAL MATERIALS AND SUPPLIES	Ln16..17	82.652	13,724	583	979	19.861	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-								
19	Cash Working Capital	Ln19a*2	235.881	39,163	1,693	2,795	56.677	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-								
EQUAL ACCESS INVEST APPORTIONMENT																																		
20	Equal Access Gross Investment	Direct																																
21	Equal Access Gross Investment - Direct Assignment	Direct																																
22	Accum Depreciation	Direct																																
23	Deferred Oper Inc Taxes	Direct																																
24	Unamortized Expenses	Direct																																
25	TOTAL EQUAL ACCESS INVESTMENT	Ln20-22-23+24																																
26	Distribution of Line 26	Ln25/25a																																
ALLOWIDISALLOW APPORTIONMENT																																		
27	Investment Allow/Disallowances	Ln27a*2																																
28	Direct Assignment	Ln28a*2																																
29	TOTAL INVEST ALLOWIDISALLOWANCES	Ln27..28																																

CUSTOMER OPERATIONS EXPENSES

Albion Telephone Company - Restatement
Study Assn 472313
Study Year: 2006

LINE	DESCRIPTION	SOURCE	INTERSTATE										Inter-exchange (c)					
			JURIS TOTAL (g)	Chan Term (b)	Special Access CM-Term (c)	CM-Facil (d)	Local Switching (e)	Dir Asst (f)	Information Surcharge (g)	Equal Access (h)	Transmission (i)	Transport Tandem Sw (j)		Pay (k)	Carrier Common Line BFP (l)	Record (m)	Process (n)	
1	GSF COE/OT C&WF Eq Acc (LS)	A-2, Ln65	100.0000%	16.6043%	0.7175%	1.1850%	24.0288%	-	-	33.1843%	-	-	24.2788%	-	-	-	-	-
2	WSWS-Tel Oper Svcs Pct	A-16, Ln7	100.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Operator Services Under Contract Pct	A-16, Ln14	100.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	GSF COE/OT C&WF Eq Acc (LS CCL+)	A-2, Ln62	100.0000%	9.0609%	-	-	29.4870%	-	-	40.7205%	-	-	29.7925%	-	-	-	90.9091%	-
5	EU Service Order Contacts	A-16, Ln19	100.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	EU Billing Inquiry Contacts	A-16, Ln24	100.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	IX Carrier Svc Order Contacts	A-16, Ln23	100.0000%	-	-	-	29.4870%	-	-	40.7205%	-	-	29.7925%	-	-	-	-	-
8	IX Carrier Svc Order Contacts	A-16, Ln23	100.0000%	-	-	-	29.4870%	-	-	40.7205%	-	-	29.7925%	-	-	-	-	-
9	IX Carrier Billing Inquiry Contacts	A-16, Ln37	100.0000%	-	-	-	29.4870%	-	-	40.7205%	-	-	29.7925%	-	-	-	-	-
10	IX Carrier Billing Inquiry Contacts	A-16, Ln41	100.0000%	-	-	-	29.4870%	-	-	40.7205%	-	-	29.7925%	-	-	-	-	-
11	Cont Collection	A-16, Ln45	100.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	6510 Marketing Expenses	Ln12a-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	TOTAL MARKETING EXPENSES	Ln12, Ln13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	6520 Services Expenses	Ln12a-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Telephone Operator Service:	Ln17a-2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Tel Operator Svc	Ln18a-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Operator services under contract	Ln17a-2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Total Tel Oper Svc Exp	Ln17, Ln18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Published Direct Listings	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	All Other:	Ln23a-4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Cat 1-LEOE EU Svc Ord Proc	Ln24a-5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Presubscription	Other	44.924	4.084	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Other	Ln24a-5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	Cat 1-LEOE EU P&C	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	- CII	Ln25a-6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	- Other	Direct	16.350	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	Cat 1-LEOE EU BI	Ln25a-6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	- CII	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	- Other	Ln28a-7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	Cat 1-LEOE IXC SOP	Ln31a-9	9.733	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	Cat 1-LEOE IXC P&C	Ln32a-9	223	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	Cat 1-LEOE IXC BI	Ln33a-10	1,377	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	Cat 1-LEOE Cont Col - Lmid	Ln34a-11	610	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	Total Cat 1-LEOE	Ln23, Ln34	73,217	4,084	-	-	662	-	-	900	-	-	26,742	-	-	-	40,840	-

CUSTOMER OPERATIONS EXPENSES

Albion Telephone Company - Restatement
Study Area: 472213
Study Year: 2006

LINE	DESCRIPTION	SOURCE	INTERSTATE JURIS TOTAL										Inter-exchange (o)					
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)		(k)	(l)	(m)	(n)	
37	Cat 2-CSE Msg Proc	A-2, Ln68	100.0000%	21.9282%	0.9479%	1.5649%	31.7346%	43.8243%	-	-	-	-	-	-	-	-	-	-
38	Joint Message	Direct	20,109	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	Cat 2-CSE Other B&C	Direct	14,406	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	Direct User Assignment	Direct	2,542	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	End User Common Line	Direct	2,770	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	Cat 2-CSE C&S	Ln43a-36	39,827	607	26	43	879	1,214	1,214	-	-	-	-	-	-	-	-	-
44	Total Cat 2-CSE	Ln37,43	100.0000%	607	26	43	879	1,214	1,214	-	-	-	-	-	-	-	-	-
45	Cat 2 Spec Acc Distr	Ln44Aa....d	113,044	89,7188%	3.8783%	6.4029%	1,531	2,114	1,8689%	-	-	-	-	-	-	-	-	-
46	Total 6620 xCat 3	Ln19+20+35+44	100.0000%	4,691	26	43	1,354	1,8689%	1,8689%	-	-	-	-	-	-	-	-	-
47	Distribution of Line 41	Ln46/66a	-	4,1501%	0.0232%	0.0363%	1,354	1,8689%	1,8689%	-	-	-	-	-	-	-	-	-
48	Cat 3-All Other CSE	Ln48a-47	3,890	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	Cat 3-Direct Assignment	Ln48a-47	3,890	161	1	1	53	73	1,008	-	-	-	-	-	-	-	-	-
50	Total All Other Cat 3	Ln48,49	116,934	161	1	1	53	73	1,008	-	-	-	-	-	-	-	-	-
51	Total All Other-Cat 1,2,3	Ln35+44+50	116,934	4,853	27	45	1,563	2,186	2,186	-	-	-	-	-	-	-	-	-
52	TOTAL SERVICES EXPENSES	Ln19+20+51	116,934	4,853	27	45	1,563	2,186	2,186	-	-	-	-	-	-	-	-	-
53	TOTAL 6610, 6620 x/amounts	Ln12+18+19+22,25	110,834	4,691	26	43	879	1,214	1,214	-	-	-	-	-	-	-	-	-
54	allocated on GSF	+29+39+44	116,934	4,853	27	45	1,583	2,186	2,186	-	-	-	-	-	-	-	-	-
55	TOTAL CUSTOMER OPER EXPENSES	Ln14+52	100.0000%	4,1501%	0.0232%	0.0363%	1,354	1,8689%	1,8689%	-	-	-	-	-	-	-	-	-
56	Distribution of Line 54	Ln65/65a	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

CORP OPERATIONS, TAXES, & EQUAL ACCESS EXPENSES

Albion Telephony Company - Restatement
 Study Year: 2006

LINE	DESCRIPTION	SOURCE	INTERSTATE		Local Switching (e)	Dir Asst (f)	Information Surcharge (g)	Equal Access (h)	Transmission (i)	Transport Tandem Sw (j)	Carrier Common Line		B&C		Inter-exchange (o)
			JURIS TOTAL (a)	TOTAL (g)							Chan Term (b)	Special Access CM-Term (c)	CM-Facil (d)	Pay (k)	
1	Big Three Expenses Distr	A-3, Ln6	100.0000%	24.1553%	0.9066%	-	-	-	27.8427%	-	-	25.3905%	2.8924%	2.5289%	-
2	GSF COE, IOT, CAMF, Eq As (LS)	A-2, Ln53	100.0000%	24.0299%	1.1850%	-	-	-	33.1843%	-	-	24.2788%	-	-	-
3	Customer Operations Distr	A-13, Ln56	100.0000%	1.3540%	0.0383%	-	-	-	1.8698%	-	-	25.9048%	36.1278%	30.5320%	-
CORP OPERATIONS EXP APPORTIONMENT															
4	Exec & Planning Expenses	Lnsa*1	278.621	67.302	2.526	-	-	-	77.575	-	-	70.743	8.338	7.046	-
5	All Other	Lnsa*1	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Direct Assignment	Lnsa*1	-	-	-	-	-	-	-	-	-	-	-	-	-
7	TOTAL EXEC & PLANNING EXPENSES	Ln9, Ln6	278.621	67.302	2.526	-	-	-	77.575	-	-	70.743	8.338	7.046	-
8	Gen'l and Admin Expenses	Ln9a*1	383.745	92.685	3.479	-	-	-	106.845	-	-	97.435	11.483	9.705	-
9	All Other	Ln9a*1	43.695	10.533	3.95	-	-	-	12.141	-	-	11.072	1.305	1.103	-
10	Direct Assignment	Ln10a*1	427.350	103.228	3.874	-	-	-	118.988	-	-	108.506	12.788	10.807	-
11	TOTAL GEN'L & ADMIN EXPENSES	Ln9, Ln10	705.970	170.529	6.401	-	-	-	196.961	-	-	179.249	21.126	17.854	-
12	TOTAL CORPORATE OPER EXPENSES	Ln7*11	100.0000%	24.1553%	0.9066%	-	-	-	27.8427%	-	-	25.3905%	2.8924%	2.5289%	-
13	Distribution of Line 12	Ln12/12a	-	-	-	-	-	-	-	-	-	-	-	-	-
OPERATING TAXES APPORTIONMENT															
14	Operating Taxes	Ln15a*2	326.375	76.427	3.868	-	-	-	108.305	-	-	79.240	-	-	-
15	Federal Income Taxes	Ln16a*2	-	-	-	-	-	-	-	-	-	-	-	-	-
16	State & Local Income Taxes	Ln16a*2	326.375	76.427	3.868	-	-	-	108.305	-	-	79.240	-	-	-
17	OP FED, STATE, LOCAL TAXES	Ln16a*2	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Fit Allowances/Disallowances	Ln18a*2	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Operating Taxes - Property	Ln19a*2	72.875	17.536	865	-	-	-	24.216	-	-	17.718	-	-	-
20	Operating Taxes - Other	Ln20a*2	1.081	260	13	-	-	-	359	-	-	262	-	-	-
21	Operating Taxes - Direct Assignment	Ln21a*2	74.056	17,756	878	-	-	-	24,575	-	-	17,980	-	-	-
22	TOTAL OPER TAXES w/FT SIT	Ln19, Ln21	-	-	-	-	-	-	-	-	-	-	-	-	-
OPERATING REVENUE SEPARATIONS															
23	Basic Local Revenue	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Interstate Access/End User Revenue	Ln24a*2	-	-	-	-	-	-	-	-	-	-	-	-	-
25	State Access/End User Revenue	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
26	5094 State Access/End User Revenue	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
27	5100 Long Distance Message Revenue	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
28	Miscellaneous Operating Revenue	Ln28a*3	-	-	-	-	-	-	-	-	-	-	-	-	-
29	Other Operating Income	Ln28a*3	-	-	-	-	-	-	-	-	-	-	-	-	-
30	TOTAL OPERATING REVENUE	Ln28a*3	-	-	-	-	-	-	-	-	-	-	-	-	-
EQUAL ACCESS EXP APPORTIONMENT															
31	Equal Access Expenses	Direct	110	26	1	-	-	-	37	-	-	27	-	-	-
32	Expense Allowances/Disallowances	Ln32a*2	-	-	-	-	-	-	-	-	-	-	-	-	-
33	Other Interest	Ln33a*2	-	-	-	-	-	-	-	-	-	-	-	-	-
34	Direct Assignment	Ln34a*2	-	-	-	-	-	-	-	-	-	-	-	-	-
35	TOTAL EXP ALLOW/DISALLOWANCES	Ln32, Ln34	110	26	1	-	-	-	37	-	-	27	-	-	-

Note 1: Allocated on the A-1

RESERVES AND DEFERRALS

Albion Telephone Company - Restatement
Study Area: 472213
Study Year: 2006

LINE	DESCRIPTION	SOURCE	INTERSTATE										Inter-exchange (o)					
			JURIS TOTAL (e)	Chan Term (b)	Special Access CM-Term (c)	CM-Facil (d)	Local Switching (e)	Dir Asst (f)	Information Surcharge (g)	Equal Access (h)	Transmission (i)	Transport Tandem Sw (j)		Pay (k)	Carrier Common Line BFP (l)	Record (m)	Process (n)	
39	2110 Support Assets Distr	A-1, Ln8	100.0000%	16.6043%	0.7178%	1.1850%	24.0288%	-	-	-	-	-	-	-	-	-	-	-
31	2210 COE Switching Distr	A-2, Ln172	100.0000%	-	-	-	100.0000%	-	-	-	-	-	-	-	-	-	-	-
32	2220 COE Operator Distr	A-3, Ln116	100.0000%	32.8747%	3.6866%	-	-	-	-	-	-	-	-	-	-	-	-	-
33	2230 COE Transmission Distr	A-3, Ln172	100.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	2310 C&WF Distr	A-2, Ln140	100.0000%	18.0734%	-	2.0953%	-	-	-	-	-	-	-	-	-	-	-	-
35	2310 C&WF Distr	A-2, Ln140	100.0000%	18.0734%	-	2.0953%	-	-	-	-	-	-	-	-	-	-	-	-
36	2001 Tel Pk In Sw Distr	A-2, Ln145	100.0000%	16.6043%	0.7178%	1.1850%	24.0288%	-	-	-	-	-	-	-	-	-	-	-
37	Big Three Expenses Distr	A-2, Ln145	100.0000%	15.3685%	0.8151%	0.9066%	24.1553%	-	-	-	-	-	-	-	-	-	-	-
38	ESR COE IOT C&WF Eq Acc (LS)	A-2, Ln163	100.0000%	16.6043%	0.7178%	1.1850%	24.0288%	-	-	-	-	-	-	-	-	-	-	-
RESERVES & DEFERRALS APPORTIONMENT																		
39	4100 Net Cur Def Op Inc Taxes																	
40	Support Assets	Ln40a'30																
41	COE Switching	Ln41a'31																
42	COE Operator	Ln42a'32																
43	COE Transmission	Ln43a'33																
44	IOT	Ln44a'34																
45	C&WF	Ln45a'35																
46	Not Classified by Account	Ln46a'36																
47	TOTAL NET CUR DEF OP INC TAXES	Ln47a'37																
48	Distribution of Line 48	Ln47a'37a																
49	4310 Other Long-Term Liabilities	Ln49a'38	32,575	5,409	234	386	7,828	-	-	-	-	-	-	-	-	-	-	-
50	4340 Net Noncurrent Def Taxes																	
51	Support Assets	Ln51a'30																
52	COE Switching	Ln52a'31																
53	COE Operator	Ln53a'32																
54	COE Transmission	Ln54a'33																
55	Info Orig/Term Equip	Ln55a'34																
56	C&WF	Ln56a'35																
57	Not Classified by Acct	Ln57a'36																
58	TOTAL NET NONCURRENT DEF TAXES	Ln58a'38	152,812	25,373	1,097	1,811	36,721	-	-	-	-	-	-	-	-	-	-	-
59	4390 Other Deferred Credits-Net	Ln59a'38	152,812	25,373	1,097	1,811	36,721	-	-	-	-	-	-	-	-	-	-	-
60	4370 Other Juris Liabilities																	
61	& Deferred Credits - Net	Ln61a'38																
ALLOWEDS/ALLOWANCES APPORTIONMENT																		
62	Accounting Allowance	Ln62a'38																
63	Direct Assignment	Ln63a'38																
64	TOTAL ACC DEPR/AMORT ALWID/SALLOW	Ln64a'38																

SEPARATION INPUTS AND FEDERAL INCOME TAX ADJUSTMENT ANALYSIS

Albion Telephone Company - Restatement
 Study Area: 472213
 Study Year: 2008

Line	Year	Source	Revenue Requirements														
			Total Special Access	Channel Termination	Special Access Channel Termination	Special Access Channel Mileage	Total Switched Access	Local Switching (A)	Switched Access Information Surcharge	Transport	Common Line Carrier Common Line	Non Access B&C IX					
LN	DESCRIPTION	SOURCE	TOTAL COMPANY	Chan Term (b)	Special Access CM-Term (c)	CM-Facil (d)	Local Switching (e)	Dir Asst (f)	Information Surcharge (g)	Equal Access (h)	Transmission (i)	Tandem Sw (j)	Carrier Common Line Pay (k)	Record (m)	Process (n)	Inter-exchange (o)	
1	Adjusted Revenue Requirement	Ln6-Ln9+Ln12	5,043,350	955,918	858,459	41,566	55,893	2,535,146	1,127,924	-	1,407,222	1,435,258	116,927				
2	Average Net Investment	A-1, Ln3	8,689,449	1,816,307	-	-	-	4,356,901	-	-	-	2,494,241	-				
3	Expense & Other Taxes	A-1, Ln21	3,583,004	598,653	-	-	-	2,051,775	-	-	-	818,249	116,927				
4	State Income Tax	A-1, Ln22	91,125	19,304	-	-	-	44,691	-	-	-	26,890	-				
5	Allocated Line Port Revenue Requirements	A-1, Ln31	-	-	-	-	-	(118,566)	-	-	-	118,566	-				
6	Allocated TIC Revenues	A-1, Ln33	-	51,040	-	-	-	(125,747)	-	-	-	74,706	-				
7	Allocated TIC Revenues	A-1, Ln35	-	667,188	-	-	-	1,852,152	-	-	-	1,038,451	116,927				
8	Total Expense & Other Taxes		3,674,728	-	-	-	-	-	-	-	-	-	-				
9	Income from Interest Charged to Construction	A-1, Ln26	-	-	-	-	-	-	-	-	-	-	-				
10	Income Adjustment for FIT	A-17, Ln28	245,069	48,262	-	-	-	132,015	-	-	-	64,793	-				
11	FIT Tax Credit	A-1, Ln45+58	-	-	-	-	-	-	-	-	-	-	-				
STEP A - Determine Effective Tax Rate																	
12	Effective FIT Rate		39.1300%														
13	Gross-up Factor		47.2405%														
14	Income Adjustment for FIT	A-1, Ln45	975,913	183,465	6,360	14,715	100,992	-	-	-	393,159	-	-				
15	FIT Tax Credits	A-1, Ln46-45	144,717	24,029	1,039	1,715	34,775	-	-	-	48,023	-	-				
16	FIT Amount at EC's Effective FIT Rate	(Ln14-15-16)*13-16	393,208	75,487	2,519	6,154	31,347	-	-	-	161,495	-	-				
STEP B - Determine EC's Tax Allowance based upon NECA Settlement System Calculation																	
17	Maximum Tax Rate Per NECA Records		35.0000%														
18	Gross-up Factor		53.8462%														
19	FIT Base Amount	Ln14-15-16	830,696	159,455	5,321	13,000	66,217	-	-	-	341,136	-	-				
20	FIT at Maximum Tax Rate		447,244	85,961	2,895	7,000	35,655	-	-	-	183,688	-	-				
STEP C - Gross up of Difference Between Effective Rate and Maximum Rate																	
21	Difference in Income Tax Amounts	Ln17-20	54,036	10,374	346	846	4,308	-	-	-	22,193	-	-				
22	Gross up of Difference in Tax Amounts	Ln21/16	100,352	19,265	643	1,571	8,000	-	-	-	41,216	-	-				
23	Amount to Be Reported as Income Adjustment for FIT	Ln15+22	245,069	43,295	1,682	3,286	42,776	-	-	-	89,239	-	-				
STEP D - Verification of Line 12 Computation																	
24	(Ln 3 - Ln 12 - Ln 5) x Ln 7 - Ln 5		393,208	75,487	2,519	6,154	31,347	-	-	-	161,495	-	-				

Income Adjustment for FIT: Recalculation
 25 Interstate After Tax Income (A1, ln. 20) 830,596
 26 Interstate FIT (A1, ln. 45) 393,208
 1,223,804
 Adjustment: (Ln 1 + Ln 27_35 - Ln 2 - Ln 5) 0.35

Adjustment by Pool:	FIT (l)	Adjustment (e)	Fixed Charges (f)	Misc. Income Adjustment (g)	Income Adj. (cols 2-3+4) (h)
A1 ln. 45	116,205	29,657	35,136	-	64,793
Common Line	192,843	49,216	82,799	-	132,015
Traffic Sensitive - SW	84,160	21,479	26,783	-	48,262
Traffic Sensitive - SP	-	-	-	-	-
B&C	-	-	-	-	-
Total	393,208	100,352	144,717	-	245,069
Checksum		100,352			

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Albion Telephone Company - Restatement
Pool Reporting Summary
SYE 12/31/06

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COMMON LINE	Annual	Monthly	1050 Input Line
CL Expenses & Other Taxes			
CL EOT Amount	1,002,336	83,528	9A
Universal Services Contribution Reimb	35,115	3,010	9B
CL Average Net Investment	2,494,241	2,494,241	10
CL Income from AFUDC	-	-	11
CL Income Adjustment for FIT	64,793	5,399	12
CL FIT Tax Credit	-	-	13
TS - SWITCHED ACCESS			
SW Expenses & Other Taxes	1,852,152	154,348	17
SW Average Net Investment	4,356,901	4,356,901	18
SW Income from AFUDC	-	-	19
SW Income Adjustment for FIT	132,015	11,001	20
SW FIT Tax Credit	-	-	21
TS - SPECIAL ACCESS			
SP Expenses & Other Taxes	667,198	55,600	25
SP Average Net Investment	1,818,307	1,818,307	26
SP Income from AFUDC	-	-	27
SP Income Adjustment for FIT	48,262	4,022	28
SP FIT Tax Credit	-	-	29

Albion Telephone Company - Restatement
 ANALYSIS OF NECA INTERSTATE SETTLEMENT FORMS
 SYE 12/31/06

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	CCL	Switched	Special
Expenses & Other Taxes	17,131	36,804	9,946
Average Net Investment (Jan - Dec)	(6,492)	(15,296)	(4,948)
Rate of Return	11.2500%	11.2500%	11.2500%
Return on Investment	(730)	(1,721)	(357)
Income Adjustment	(79)	(177)	(50)
ITC	-	-	-
ROI/Inc Adj-ITC	(651)	(1,544)	(506)
Gross-up Rate	47.3405%	47.3405%	47.3405%
Total FIT (FIT Base+Gross-up rate)-ITC	(308)	(731)	(240)
AFUDC	16,093	34,353	9,149
Revenue Requirement (EXP+ROI)+FIT-AFUDC			

Total Rev Req Impact

59,595

Carrier Common Line

	Study Year 2006 Access Cost Study	Study Year 2006 Reported to NECA	Annual Adjustment (col 1 - col 2)	Monthly Adjustment (col 3/12)
	(1)	(2)	(3)	(4)
Exp & Other Taxes	1,038,451	1,021,220	17,131	1,428
AVG Net Invest	2,494,241	2,500,733	(6,492)	N/A
AFUDC	64,793	64,872	(79)	(7)
Income Adjust for FIT	-	-	-	-
FIT Tax Credit	-	-	-	-

Traffic Sensitive - SW

Expenses & Other Taxes	1,832,152	1,815,448	36,804	3,067
AVG Net Invest	4,356,901	4,372,197	(15,296)	N/A
AFUDC	132,015	132,192	(177)	(15)
Income Adjust for FIT	-	-	-	-
FIT Tax Credit	-	-	-	-

Traffic Sensitive - SP

Expenses & Other Taxes	667,108	657,252	9,846	829
AVG Net Invest	1,818,307	1,823,255	(4,948)	N/A
AFUDC	48,262	48,312	(50)	(4)
Income Adjust for FIT	-	-	-	-
FIT Tax Credit	-	-	-	-

Albion Telephone Company - Restatement
 Calculation of NECA Pool Earnings Accrual
 SYE 12/31/06

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Line No	Description	Source	Earnings Accrual			
			Common Line	TS - Switched	TS - Special	Total
1	Current Pool Rate of Return (ROR)	NECA 3050	10.9300%	10.8100%	-	-
2	Maximum Allowed ROR	FCC	11.2500%	11.6500%	-	-
3	Difference	Ln1-Ln2	(0.3200%)	(0.8400%)	-	-
4	Tax Allowance	Gross-up @ 35%	1,538,462	1,538,462	1,538,462	1,538,462
5	Accrual Factor	Ln3*Ln4	(0.4923%)	(1,292.9%)	-	-
6	Average Net Investment	24 Month Latest View	2,500,733	6,195,452	-	-
7	Total Over-earnings Accrual	Ln5*Ln6	(12,311)	(80,064)	-	(92,376)