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ANNUAL REPORT

IDAHO PUBLIC
UTILITIES COMMISSION

OF

ALB-T

Albion Telephone Company, Inc.

NAME

P.O. Box 98 Albion, Idaho 83311

ADDRESS

TO THE

IDAHO PUBLIC

UTILITIES COMMISSION

FOR THE

YEAR ENDED December 31, 2006

**ANNUAL REPORT OF SMALL TELEPHONE COMPANIES TO
THE IDAHO PUBLIC UTILITIES COMMISSION
FOR THE YEAR ENDING DECEMBER 31, 2006**

COMPANY INFORMATION

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: _____

Name and address of controlling company, if any: _____

Names of affiliated companies. Give address and description of business: Telsat Systems, Inc.
P.O. Box 98 Albion, ID 83311 Telephone Sales, Cable Television.

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	260071
Richard L. Redman	Vice-President	185123
Mike Dolezal	General Manager	40331

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	2080617	1453692	-626925
1130 Cash			
1140 Special Cash Deposits			
1150 Working Cash Advances			
1160 Temporary Investments			
1180 Telecommunications Accts. Receivable	431576	430946	-630
1181 Accts. Rec. Allow. -Telecommunications	-21579	-21547	32
1190 Other Accounts Receivable	1009325	1671038	661713
1191 Accounts Receivable Allow. - Other			
1200 Notes Receivable			
1201 Notes Receivable Allowance			
1210 Interest & Dividends Receivable			
1220 Material and Supplies	171085	187736	16651
1280 Prepayments	58373	84802	26429
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	40299	3182	-37117
1402 Investment in Nonaffiliated Companies	322422	376269	53847
1406 Nonregulated Investments	3189177	3525952	336775
1407 Unamortized Debt Issuance Expense			
1408 Sinking Funds			
1410 Other Noncurrent Assets			
1438 Deferred Maintenance & Retirements			
1439 Deferred Charges	1034050	1175000	140950
1500 Other Jurisdiction Assets - Net			
Property, Plant and Equipment			
2001 Telecommunications Plants in Service	31500711	34468496	2967785
2002 Prop. Held for Future Telecom. Use			
2003 Telecom. Plant under Constr. - Short Term	622463	156052	-466411
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	-20683696	-22729470	-2045774
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	22625280	23652605	1027325

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	57912	1057948	1000036
4020 Notes Payable			
4030 Advance Billings and Payments	149405	137975	-11430
4040 Customer Deposits	5670	4340	-1330
4050 Current Maturities - Long -Term Debt	883874	97349	-786525
4060 Current Maturities - Capital leases			
4070 Income Taxes - Accrued			0
4080 Other Taxes - Accrued	82424	71761	-10663
4100 Net Current Defer. Oper. Income Taxes			
4110 Net Current Defer. Nonoper. Income Taxes			
4120 Other Accrued Liabilities			
4130 Other Current Liabilities	383753	310520	-73233
Long-Term Debt			
4210 Funded Debt	9647636	9406899	-240737
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			
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	11374406	12525613	1151207
TOTAL LIAB. & OTHER CREDITS	22625280	23652605	1027325

ANALYSIS OF TELECOMMUNICATIONS PLANT IN SERVICE
TOTAL Company Basis

	Balance Beginning of Year	Additions During year	Plant Retired or Sold	Transfers and Adjustments	Balance End of Year
Analysis of Telecommunications Plant in Service					
2111 Land	74813				74813
2112 Motor Vehicles	285743		-57671		228072
2113 Aircraft	242121				242121
2114 Special Purpose Vehicles					
2115 Garage Work Equipment	416624	27084			443708
2116 Other Work Equipment	956732	306806			1263538
2121 Buildings	85523	47414			132937
2122 Furniture	6506	6813			13319
2123 Office Equipment	241015	23481			264496
2124 General Purpose Computers	18708				18708
2211 Analog Electronic Switching	5701784	1064554			6766338
2212 Digital Electronic Switching					
2215 Electro-Mechanical Switching					
2220 Operator Systems					
2231 Radio Systems	146406		-91326		55080
2232 Circuit Equipment	6390638	570969	-149686		6811921
2311 Station Apparatus					
2321 Customer Premises Wiring					
2341 Large Private Branch Exchanges					
2351 Public Telephone Terminal Equipment	56832				56832
2362 Other Terminal Equipment	35788				35788
2411 Poles	100677				100677
2421 Aerial Cable	222351	111081			333432
2422 Underground Cable	237462	289815			527277
2423 Buried Cable	16218501	818451			17036952
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	31500711	3266468	-298683	0	34468496

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				74813
2112 Motor Vehicles	285743		-57671		228072
2113 Aircraft	242121				242121
2114 Special Purpose Vehicles					
2115 Garage Work Equipment					
2116 Other Work Equipment	416624	27084			443708
2121 Buildings	956732	306806			1263538
2122 Furniture	85523	47414			132937
2123 Office Equipment	6506	6813			13319
2124 General Purpose Computers	241015	23481			264496
2211 Analog Electronic Switching	18708				18708
2212 Digital Electronic Switching	5701784	1064554			6766338
2215 Electro-Mechanical Switching					
2220 Operator Systems					
2231 Radio Systems	133432		-91326		42106
2232 Circuit Equipment	6390638	570969	-149686		6811921
2311 Station Apparatus					
2321 Customer Premises Wiring					
2341 Large Private Branch Exchanges					
2351 Public Telephone Terminal Equipment	56832				56832
2362 Other Terminal Equipment	35788				35788
2411 Poles	100677				100677
2421 Aerial Cable	222351	111081			333432
2422 Underground Cable	237462	289815			527277
2423 Buried Cable	16170864	818451			16989315
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	31440100	3266468	-298683	0	34407885

ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION
Account 3100

	TOTAL Company Basis				Balance End of Year
	Balance Beginning of Year	Depreciation Rate*	Credits During Year	Retirements and Adjustments	
Analysis of Entries in Accumulated Depreciation					
2112 Motor Vehicles	312274	0.250		-41671	270603
2113 Aircraft	389371	0.100			389371
2114 Special Purpose Vehicles	410461	0.125	27984		438445
2115 Garage Work Equipment					
2116 Other Work Equipment					
2121 Buildings	533508	0.030	28702		562210
2122 Furniture	85523	0.125	4082		89605
2123 Office Equipment	6506				6506
2124 General Purpose Computers	238440	0.200	20550		258990
2211 Analog Electronic Switching	17501	0.125	1207		18708
2212 Digital Electronic Switching	4233519	0.125	698227		4931746
2215 Electro-Mechanical Switching					
2220 Operator Systems					
2231 Radio Systems	135010	0.200	11395	-91325	55080
2232 Circuit Equipment	4114423	0.100	597066	-149686	4561803
2311 Station Apparatus					
2321 Customer Premises Wiring					
2341 Large Private Branch Exchanges					
2351 Public Telephone Terminal Equipment					
2362 Other Terminal Equipment					
2411 Poles	56833	0.230			56833
2421 Aerial Cable	35788	0.200			35788
2422 Underground Cable	101306	0.075			101306
2423 Buried Cable	197448	0.086	19122		216570
2424 Submarine Cable	198673	0.065	15435		214108
2426 Intrabuilding Network Cable	9554625	0.065	904686		10459311
2431 Aerial Wire	19327	0.200			19327
2441 Conduit Systems	43160	0.146			43160
TOTAL	20683696		2328456	-282682	22729470

*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	312274	0.250		-41671	270603
2113 Aircraft	389371	0.100			389371
2114 Special Purpose Vehicles	410461	0.125	27984		438445
2115 Garage Work Equipment					
2116 Other Work Equipment		0.125			
2121 Buildings	533508	0.030	28702		562210
2122 Furniture	85523	0.125	4082		89605
2123 Office Equipment	6506				6506
2124 General Purpose Computers	238440	0.200	20550		258990
2211 Analog Electronic Switching	17501	0.125	1207		18708
2212 Digital Electronic Switching	4233519	0.125	698227		4931746
2215 Electro-Mechanical Switching					
2220 Operator Systems					
2231 Radio Systems	122037	0.200	11395	-91325	42107
2232 Circuit Equipment	4114423	0.100	597066	-149686	4561803
2311 Station Apparatus					
2321 Customer Premises Wiring					
2341 Large Private Branch Exchanges					
2351 Public Telephone Terminal Equipment	56833	0.230			56833
2362 Other Terminal Equipment	35788	0.200			35788
2411 Poles	101306	0.075			101306
2421 Aerial Cable	197448	0.086	19122		216570
2422 Underground Cable	198673	0.065	15435		214108
2423 Buried Cable	9518310	0.065	901373		10419683
2424 Submarine Cable					
2426 Intrabuilding Network Cable	19327	0.200			19327
2431 Aerial Wire	43160	0.146			43160
2441 Conduit Systems					
TOTAL	18570473		2325143	-282682	22676869

*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
CoBank Patronage	_____	_____	376269
Rocky Mountain Wireless	_____	_____	148
Syringa Networks	_____	_____	1330327
Internet	_____	_____	525
Syringa Electronic Equip.	_____	_____	642167
Syringa Fiber	_____	_____	403911
Independent Cable Systems	_____	_____	7731
ICS Electronics	_____	_____	151315
ICS Cable	_____	_____	378732
Spec Access Eq Non-Reg	_____	_____	6408
Declo Wireless DSL Elec	_____	_____	233639
Declo Wireless DSL Cable	_____	_____	30082
Voip Equipment	_____	_____	1998
Syringa Wireless	_____	_____	338968
Totals			3905402

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	_____	409398
Qwest	_____	23347
CABS	_____	114434
AT&T	_____	42793
NECA	_____	1257044
Telsat	_____	29724
Idaho USF	_____	44029
Misc.	_____	159667
Totals		2080436

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	7654
Misc	85489
Reclassify negative cash balance	897765
ATC Long Distance	8393
Sales Tax - Idaho	49754
Verisign	5670
Customer Refunds	3223
Totals	<u>1057948</u>

INCOME & RETAINED EARNINGS STATEMENT

Item	Total Company	Idaho Only
Total Operating Income (from page 15)	9187465	9150780
Total Operating Expenses (from page 17)	7181634	7152485
7100 Other Operating Income and Expense		
7210 Operating Investment Tax Credits-Net		
7220 Operating Federal Income Taxes		
7230 Operating State and Local Income Taxes		
7240 Operating Other Taxes	143568	143568
7250 Provision for Deferred Operating Income Taxes-Net	0	0
7200 Operating Taxes (Total)	143568	143568
7310 Dividend Income		
7320 Interest Income	40668	40668
7330 Income from Sinking and Other Funds		
7340 Allowance for Funds Used During Construction		
7350 Gains/Losses from the Disposition of Certain Property	166608	166608
7360 Other Nonoperating Income	89737	89737
7370 Special Charges		
7300 Nonoperating Income and Expense	297013	297013
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	485157	485157
7520 Interest Expense-Capital Leases		
7530 Amortization of Debt Issuance Expense		
7540 Other Interest Deductions	207	207
7500 Interest and Related Items	485364	485364
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	431557	431557
AMOUNT TRANSFERRED TO RETAINED EARNINGS	2105469	2097933

OPERATING REVENUES

Item	Total Company	Idaho Only
Local Network Services Revenues		
5001 Basic Area Revenue	1749101	1731467
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	163146	163146
5069 Other Local Exchange Settlements	_____	_____
Network Access Services Revenues		
5081 End User Revenue (SLC)	375335	375335
5082 Switched Access Revenue (Interstate)	5745402	5726351
5083 Special Access Revenue	453182	453182
5084 State Access Revenue (Intrastate)	679522	679522
Long Distance Network Services Revenues		
5100 Long Distance Message Revenue - All	_____	_____
Miscellaneous Revenues		
5230 Directory Revenue	_____	_____
5240 Rent Revenue	8400	8400
5250 Corporate Operations Revenue	_____	_____
5261 Special Billing Arrangements Revenue	_____	_____
5262 Customer Operations Revenue	62	62
5263 Plant Operations Revenue	_____	_____
5264 Other Incidental Regulated Revenue	_____	_____
5269 Other Revenue Settlements	_____	_____
5270 Carrier Billing & Collection Revenue	28504	28504
Uncollectible Revenues		
5301 Uncollectible Revenue - Telecommunications	-15189	-15189
5302 Uncollectible Revenue - Other	_____	_____
TOTAL OPERATING REVENUES	9187465	9150780

Please identify the following revenues:

NECA USF \$ 1835962 . 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	36587	36587
6113 Aircraft Expense	11069	11069
6114 Special Purpose Vehicles Expense		
6115 Garage Work Equipment Expense		
6116 Other Work Equipment Expense		
6120 General Support Expenses	41197	35777
6121 Land and Building Expenses	71524	71524
6122 Furniture and Artworks Expense		
6123 Office Equipment Expense		
6124 General Purpose Computers Expense		
6210 Central Office Switching Expenses	472295	472295
6211 Analog Electronic Expense		
6212 Digital Electronic Expense		
6215 Electro-Mechanical Expense		
6220 Operators System Expense		
6230 Central Office Transmission Expenses	413598	413598
6231 Radio Systems Expense	1650	1650
6232 Circuit Equipment Expense		
6310 Information Origination/Termination Expense		
6311 Station Apparatus Expense	12770	12770
6341 Large Private Branch Exchange Expense		
6351 Public Telephone Terminal Equipment Expense		
6362 Other Terminal Equipment Expense		
6410 Cable and Wire Facilities Expenses		
6411 Pole Expense		
6421 Aerial Cable Expense		
6422 Underground Cable Expense		
6423 Buried Cable Expense	1947353	1938129
6424 Submarine Cable Expense		
6425 Deep Sea Cable Expense		
6426 Intrabuilding Network Cable Expense		
6431 Aerial Wire Expense	27750	27750
6441 Conduit Systems Expense		
TOTAL PLANT SPECIFIC OPERATIONS EXPENSE	3035793	3021149

OPERATING REVENUES

Item	Total Company 3035793	Idaho Only 3021149
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		
6531 Power Expense		
6532 Network Administration Expense	143217	141691
6533 Testing Expense		
6534 Plant Operations Administration Expense		
6535 Engineering Expense	49784	49784
6540 Access Expense	35930	35930
6560 Depreciation and Amortization Expenses		
6561 Depreciation Expense-Telecom. Plant in Service	2328457	2325331
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	2557388	2552736
Customer Operations Expense		
6610 Marketing	29063	29063
6611 Product Management		
6612 Sales		
6613 Product Advertising		
6620 Services	143816	143816
6621 Call Completion Services		
6622 Number Services		
6623 Customer Services	186888	184637
Total Customer Operations Expense	359767	357516
Corporate Operations Expense		
6710 Executive and Planning		
6711 Executive	462896	462896
6712 Planning		
6720 General and Administrative	267832	267832
6721 Accounting and Finance	494655	487053
6722 External Relations		
6723 Human Resources		
6724 Information Management		
6725 Legal	3303	3303
6726 Procurement		
6727 Research and Development		
6728 Other General and Administrative		
6790 Provision for Uncollectible Notes Receivable		
Total Corporate Operations Expense	1228686	1221084
TOTAL OPERATING EXPENSES	7181634	7152485

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:** Electronic_X____
Host_X____ Digital_X____ Electro-Mechanical____
Remote_X____ Analog____ Other: _____

Access Line Capacity
Design: 10244 _____ **Access Lines in Use**
Customer Lines: 4457 _____
(Include Centrex, PAL, Semi-Pub.)

Installed/Equipped: 5742 _____
Public Telephone Lines 34 _____
Company Official Lines 74 _____
Company Test Lines 113 _____

Classification of Customer Access

	Residence			Business			Total Residence & Business
	Multi-Line 1-Party	Single Line 1-Party	Multi-Line Party	Centrex N.A.R.	Multi-Line 1-Party	1-Party	
Beginning of Year	_____	3495	_____	_____	_____	1018	4513
New Connects	_____	350	_____	_____	74	74	424
Disconnects	_____	420	_____	_____	60	60	480
End of Year	_____	3425	_____	_____	1032	1032	4457

Foreign Exchange:

Dial Tone from this C.O.: _____
Dial Tone from another C.O.: _____
Directory Listings:
Number of Customers with Nonpublished or Nonlisted: 485 _____

Custom Calling:

Number of customers with at least one feature: 1645 _____
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	4475			178481	206184	384665	86
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							

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 2-1-06

Alternate method of notification _____

Rule IDAPA 31.41.01.403.02

Record of Complaints:

Number received by Company 21

Category of complaints (if known):

Deposit Disputes _____

Charges on Bill X

Denial/Termination X

Quality or Availability
of Service X

Carrier Selection/Assignment _____

Miscellaneous _____

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.

[Handwritten Signature]

(Chief Officer)

[Handwritten Signature]

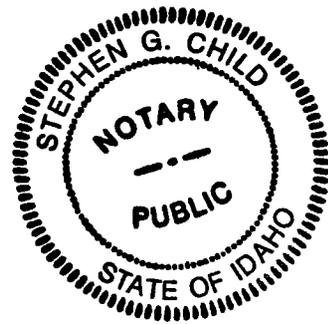
(Officer in Charge of Accounts)

Subscribed and Sworn to Before Me this 27th day of March, (Year) 2007.

[Handwritten Signature]

Notary Public

My Commission expires April 16, (Year) 2007.



Rev 3/02

gdk/excel/jnelson/anulrpts/telannualrpt

2005 FORM INPUT MASTER

For The Year Ended: December 31, 2005 Separated Results of Idaho Operations

COMPANY NAME: Albion Telephone Company, Inc.

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	Total	
SUMMARY										
Operating Revenues										
50XX Local -Billed	(1)	1.	1,924,737			0			1924737.15	1,924,737
-EAS Billed	(1)	2.	0			0				0
-EAS Settlement	(1)	3.	0			0				0
508X Access-SLC (End User)	(2)	4.	396,177	396177.24		396,177				396,177
-Switched (TS+NITS)	(2)	5.	5,949,941	5275911.21		5,275,911	674029.84	69746.44		674,030
-Special	(2)	6.	426,479		356732.94	356,733				69,746
51XX Toll -Message	(3a)	7.	0			0				0
-Private Line	(3b)	8.	0			0				0
-Settlement	(3c)	9.	0			0				0
52XX Misc.-Billing & Collection	(4)	10.	31,683	7638.41		7,638	24044.2			24,044
-Directory Advertising		11.	0			0				0
-Operating Rents		12.	6,691			6,691				6,691
-Other Misc.		13.	57			57				57
530X Less: Uncollectible Rev. (-)		14.	28,814			28,814				28,814
Total Revenues		15.	8,764,579	5,679,727	356,733	6,036,460	698,074	69,746	0	2,728,120
Operating Expenses										
61XX-64XX Plant Specific Oper.	(5a)	16.	2,568,673	1,031,653	220,297	1,251,950	418,279	29,294	97,319	1,316,723
65XX Plant Non-specific Operations	(5a)	17.	137,179	76,614	8,597	85,211	16,592	1,158	3,764	51,968
656X Depreciation & Amortization	(5a)	18.	2,226,585	1009894	174818	1,184,712	316,268	22,372	79,178	1,041,873
66XX Customer Operations	(5a)	19.	286,359	114,527	0	114,527	68,337	0	0	171,832
67XX Corporate Operations	(5a)	20.	1,205,346	505,036	89,965	595,001	199,684	11,957	39,756	610,345
Other Operating	(5a)	21.	0	0	0	0	0	0	0	0
Total Expenses	(5a)	22.	6,424,142	2,737,724	493,677	3,231,401	1,019,160	64,781	220,017	1,888,783
Operating Taxes:	(6)									
7240 General Taxes		23.	0			0				0
7230 State/Local Inc. Tax (Current)		24.	0			0				0
7220 Federal Income Tax (Current)		25.	705,463	298148	54811	352,959	112667	7211	24386	352,504
7250 Net Deferred Income Taxes		26.	-39,123	-16534	-3040	-19,574	-8248	-400	-1352	-19,549
7210 Net Investment Tax Credits		27.	0			0				0
Total Taxes		28.	666,340	281,614	51,771	333,385	106,419	6,811	23,034	332,955
Net Operating Income		29.	1,674,097	2,660,389	-188,715	2,471,674	-427,505	-1,846	-243,051	-797,577
SUMMARY (continued)										
Average Rate Base										
2001 Telecom. Plant in Service	(5b)	1.	32,625,172	12,974,504	2,789,315	15,763,819	5,383,419	375,791	1,221,336	16,861,353
Plant Acquisition Adjustment	(5c)	2.	0	-8,340,290	-1,579,326	-9,919,616	-3,015,857	-210,973	-695,547	-9,646,668
3100 Less: Accumulated Depr. (-)	(5)	3.	-19,566,284							
34xx-36xx Accumulated Amort. (-)	(5)	4.	0							
4100-4340 Accum. Deferred Tax. (-)	(7)	5.	-49,796	-19803	-4257	-24,060	-8217	-574	-1864	-25,736
1220 Materials and Supplies		6.	157153	52955	12790	65,745	31179	2086	4791	91,408
Equal Access Equipment		7.	0			0				0
Other Rate Base		8.	496,173	197320	42421	239,741	81872	5715	18574	256,432
Total Average Rate Base		9.	13,662,418	4,864,686	1,260,943	6,125,629	2,472,396	172,045	547,290	7,536,789

PLANT IN SERVICE DETAIL		2,678,776	1,065,306	229,024	1,294,330	442,020	30,855	100,281	811,290	1,384,446
21XX	General Support Facilities									
22XX	Central Office Equipment:									
1.	CAT 1-Operator Systems	0	0	0	0					0
2.	CAT 2-Tandem Switching (Alloc.)	0	0	0	0					0
3.	CAT 2-Tandem Switching (Assign.)	0	0	0	0					0
4.	CAT 3-Local Switching	4,229,195	359,481		3,594,816				63,437	634,379
5.	CAT 4.12 -Exch. Trunk (Joint Use)	551,147			551,147					551,147
6.	CAT 4.12 -Exch. Trunk (Ded. Use)	896,657			881,592		15,065			15,065
7.	CAT 4.13 -Subscr. Line (Joint Use)	3,896,483	95,462	43,683	998,345	95,462	3,415		190,932	2,898,138
8.	CAT 4.13 -Subscr. Line (Ded. Use)	0	0	0	0					0
9.	CAT 4.23 -IX Trunk (Joint Use)	851,435	606,361	51,351	657,712	159,937	3,478			193,723
10.	CAT 4.23 -IX Trunk Ckt. (Ded. Use)	75,181	62,348	62,348	62,348		1,283			12,833
11.	CAT 4.3 -Host/Remote Trunk Ckt.	753,627	45,463		454,603	119,156			179,868	299,024
12.	Other COE	0	0	0	0					0
13.	Total COE	11,253,725	5,610,442	1,039,974	6,649,416	1,232,755	96,836	551,147	2,723,571	4,604,309
23XX	Information Orig./Term. Equipment:									
15.	CAT 1-Regulated CPE	0	0	0	0					0
16.	Other IOT	0	0	0	0					0
17.	Total IOT	0	0	0	0					0
24XX	Cable & Wire Facilities:									
18.	CAT 1.3-Subscriber Line (Common)	12,385,929	3,034,628	1,388,566	3,173,434	303,462	108,560		606,925	9,212,445
19.	CAT 1.1,2-Subscriber Line (Ded.)	0	0	0	0					0
20.	CAT 2-Exch. Trunk (Joint Use)	569,908			569,908					569,908
21.	CAT 2-Exch. Trunk (Ded. Use)	1,278,475		1,230,580	1,230,580		47,895			47,895
22.	CAT 3-IX Trunk (Joint Use)	3,215,720	256,481	84,064	2,648,862	490,719	7,619			566,838
23.	CAT 3-IX Trunk (Ded. Use)	83,343	6,781	6,781	67,817		1,526			15,526
24.	CAT 4-Host/Remote Trunk	1,159,295	699,310		699,310	183,296			276,689	459,985
25.	Other C&WF	0	0	0	0					0
26.	Total C&WF	18,692,670	6,298,756	1,521,317	7,820,073	3,708,643	248,100	569,908	6,345,946	10,872,597
26XX	Other Assets:									
27.	Capital Leases	0	0	0	0					0
28.	Leasehold Improvements	0	0	0	0					0
29.	Intangibles	0	0	0	0					0
30.	Total Other Assets	0	0	0	0					0
31.	Total Telecom. Plant in Service (5b)	32,625,171	12,974,504	2,789,315	15,763,819	5,383,418	375,791	1,221,336	9,880,807	16,861,352
31XX	Depreciation & Amortization									
311X	Accumulated Depreciation Detail									
1.	General Support Facilities	-2,215,307	-80,992	-189,399	-1,070,391	-365,544	-2,557	-82,931	-67,092	-1,144,916
2.	Central Office Switching	-3,532,162	-3,002,338		-3,002,338				-5,298,24	-5,298,24
3.	Operator Systems	0	0	0	0					0
4.	Central Office Transmission	-3,987,818	-1,144,268	-589,824	-1,734,092	-699,834	-5,474	-312,886	-118,603	-2,253,726
5.	Information Orig./Term. Equip.	0	0	0	0					0
6.	Cable & Wire Facilities	-9,830,997	-3,312,692	-800,103	-4,112,795	-195,047	-130,482	-299,731	-333,751	-5,718,202
7.	Total Accumulated Depreciation (5c)	-19,566,284	-8,340,290	-1,579,326	-9,919,616	-3,015,857	-210,973	-695,548	-5,724,290	-9,646,668
3410	Accumulated Amortization Detail									
8.	Capital Leases	0	0	0	0					0
9.	Leasehold Improvements	0	0	0	0					0
3500	Intangibles	0	0	0	0					0

6728	EAS Settlement Expense	23.	0	0	0	0	0	0	0	0	0	0	0
24.	Total Corporate Operations	(5a)	1,205,345	505,036	89,965	595,001	199,683	11,957	39,756	358,948	610,344	0	0
25.	Other Operating Expenses:	(10)	0	0	0	0	0	0	0	0	0	0	0
26.	Equal Access Provision	(11)	0	0	0	0	0	0	0	0	0	0	0
27.	Universal Service Fund	(12)	0	0	0	0	0	0	0	0	0	0	0
28.	Lifeline Connection Assistance	(5a)	0	0	0	0	0	0	0	0	0	0	0
29.	Total Operating Expenses	(5a)	6,424,141	2,737,725	493,677	3,231,402	1,019,159	64,782	220,015	1,868,783	3,192,739	0	0

OPERATING TAXES DETAIL													
7240	General Taxes												
7240	Property		164,167	65286	14036	79,322	27089	1891	6146	49719	84,845	0	0
7240	Gross Receipts		0			0					0	0	0
7240	PUC Fee		0			0					0	0	0
7240	Franchise Fees		0			0					0	0	0
7240	Other		986	986		986					0	0	0
	Total General Taxes		165,153	66,272	14,036	80,308	27,089	1,891	6,146	49,719	84,845	0	0
72XX	Income Taxes (Calculated)												
	Net Income Before SIT & FIT	(13)	2,175,285	2,875,730	-150,980	2,724,750	-348,174	3,073	-226,161	21,797	-549,464	0	0
	Less Fixed Charges (-)	(14)	288,844	102917	26694	129,611	52209	3635	11602	91787	159,233	0	0
	Subtotal (lines 7-8)	(15)	1,886,441	2,772,813	-177,674	2,595,139	-400,383	-562	-237,763	-69,990	-708,697	0	0
	Other SIT Base Add/Ded. (+/-)	(16)	1,886,441	2,772,813	-177,674	2,595,139	-400,383	-562	-237,763	-69,990	-708,697	0	0
	SIT Taxable Inc. (lines 9+10)	(17)	143,558	62,439	15,971	78,410	21,368	1,480	4,709	37,591	65,148	0	0
	7230 SIT-Current (at 8%)	(18)	0	0	0	0	0	0	0	0	0	0	0
	Other FIT Base Add/Ded. (+/-)	(19)	1,742,883	2,710,374	-193,645	2,516,729	-424,751	-2,042	-107,581	-107,581	-531,373	0	0
	FIT Taxable Inc. (lines 9-12+13)	(20)	577,819	251,317	64,284	315,601	86,007	5,955	18,953	151,303	262,218	0	0
	Gross FIT	(21)	0	0	0	0	0	0	0	0	0	0	0
	7210P Claimed ITC (-)	(22)	0	0	0	0	0	0	0	0	0	0	0
	Surtax Elimination (-)	(23)	0	0	0	0	0	0	0	0	0	0	0
	7220 FIT-Current (lines 15-16-17)	(24)	577,819	251,317	64,284	315,601	86,007	5,955	18,953	151,303	262,218	0	0

2003 FORM I INPUT MASTER												
COMPANY NAME: Albion Telephone Company, Inc.												
For The Year Ended: December 31, 2003												
Separated Results of Idaho Operations												
Plant	Description	Note No.	Line No.	Total Idaho		Intrastate		Interstate		EAS		Local (Other)
				Operations Subject To Separations	Toll	Intrastate Toll	Intrastate Toll	Interstate Toll	EAS			
1.	SLU Minutes of Use (MOU)	(19)	1.	90,184,712	25347570	6592010	20387268	37657864	0.731	0.41978	0.5	0
2.	SLU Factor		2.	1,000,000	0.28106	0.25	0.25	0.25	0.25	0.25	0.15	0
3.	Base SPF - January 1		3.	1,000,000	0.25	0.25	0.25	0.25	0.25	0.25	0.15	0
4.	Base SPF - December 31		4.	1,000,000	0.25	0.25	0.25	0.25	0.25	0.25	0.15	0
5.	Current Composite SPF	(20)	5.	1,000,000	0.85	0.85	0.85	0.85	0.85	0.85	0.15	0
6.	1996 Weighted DEM		6.	1,000,000	0.31309	0.10419	0.13074	0.45198	0.31309	0.10419	0.15	0
7.	1996 Unweighted DEM		7.	1,000,000	25347648	6591933	20387268	37657864	25347648	6591933	0.15	0
8.	Current CAT 3 Dial Equipment Minutes	(21)	8.	90,184,713	0.85	0.85	0.85	0.85	0.85	0.85	0.15	0
9.	Current Composite DEM Factor		9.	1,000,000	0.85	0.85	0.85	0.85	0.85	0.85	0.15	0
10.	Exchange Trunk - Joint Use MOU	(22)	10.	90,184,713	25347648	6591933	20387268	37657864	25347648	6591933	0.15	0
11.	Host/Remote MOU Kilometers	(23)	11.	0	0	0	0	0	0	0	0	0
12.	Equal Access MOU	(24)	12.	0	0	0	0	0	0	0	0	0
13.	Operator Standard Work Seconds	(25)	13.	0	0	0	0	0	0	0	0	0
14.	Tandem Switching MOU	(26)	14.	0	0	0	0	0	0	0	0	0

IX Conversation MOU	15.	31,939,580	25306313	6633267	
IX Conversation Minute Kilometers	16.	190,191,538	159645592	30545946	
Other Parameters					
Access Lines	17.	4923			
Unseparated Loop Cost @ 11.1 ROR	18. (27)	1410586			
Gross Billed Revenues					
-Marketing Allocation Basis	19. (28a)	0			
-Payment & Collection-End User	20. (28b)	3,042,153	970696	608739	1462718
-Payment & Collection-CXR	21. (28c)	2,666	1333	1333	
Service Order Contacts					
-Service Order Proc.-End User	22. (29a)	3,558	1586	186	1786
-Service Order Proc.-CXR	23. (29b)	433	216	217	
Billing Inquiry Contacts					
-Billing Inquiry-End User	24. (30a)	3,042,153	970696	608739	1462718
-Billing Inquiry-CXR	25. (30b)	1,180	590	590	
SP+RC Toll Messages	26. (31)	1,113,798	477663	636135	
EAS/Local Messages (Msg. Proc.)	27.	0			
'BIG 3' Expense Factor-Message	28. (32)	0.91	0.401589	0.170628	0.033972
-PLS & Special Access	29.	0.09	0.076874	0.010217	
Operator Services Expense -- Factor	30.	0			
Access Minutes of Use (End Office)	31.	19,426,008	15975569	3450439	

REVENUE REQUIREMENT SUMMARY

LINE	DESCRIPTION	SOURCE	INTERSTATE				INTRASTATE				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	Net Telecom Plant	S-2,Ln46	14,147,704	5,063,546	1,298,481	-	-	-	-	-	-	177,041	563,866	-	-	4,491,310
2	Rate Base Adjustment #1	Records	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Rate Base Adjustment #2	Records	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Rate Base Adjustment #3	Ln1-2,4	14,147,704	5,063,546	1,298,481	-	-	-	-	-	-	177,041	563,866	-	-	4,491,310
5	RATE BASE	Records	9,6268%	11,2500%	11,2500%	-	-	-	-	-	-	8,3000%	8,3000%	-	-	8,3000%
6	Rate of Return	Ln5*6	1,361,939	569,649	146,079	-	-	-	-	-	-	14,694	46,801	-	-	372,779
7	RETURN ON RATE BASE	Records	1,361,939	569,649	146,079	-	-	-	-	-	-	14,694	46,801	-	-	372,779
8	Return Adjustment #1	Ln7-8,9	288,844	102,917	26,694	-	-	-	-	-	-	3,635	11,602	-	-	91,787
9	Return Adjustment #2	Records	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	NET RETURN	S-10,Ln24	14,147,704	5,063,546	1,298,481	-	-	-	-	-	-	177,041	563,866	-	-	4,491,310
11	Fixed Charges	S-10,Ln47	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Amortization of Excess Def Taxes	S-10,Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Capitalized Payroll Taxes	S-10,Ln53	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Depreciation Adjustment	S-14,Ln22	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	FIT Allowances/Disallowances	S-10,Ln59+60	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Inc Adj Alloc on 2001	S-10,Ln61+62	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Inc Adj Alloc on Big 3 Exp	S-10,Ln63	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Total Misc Inc Adjustment	Note 1	1,073,095	466,732	119,385	-	-	-	-	-	-	11,060	35,199	-	-	260,992
19	AFTER TAX INCOME	Ln51	143,558	62,439	15,971	-	-	-	-	-	-	1,480	4,709	-	-	37,591
20	State Income Tax	Ln42	577,821	251,317	64,284	-	-	-	-	-	-	5,955	18,953	-	-	151,303
21	State ITC Amortization	S-3,Ln17	6,593,286	2,805,664	508,012	-	-	-	-	-	-	66,713	226,296	-	-	1,939,687
22	Net Federal Income Tax	S-10,Ln15	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Federal ITC Amortization	Ln19+20,26-27	8,676,614	3,689,069	734,347	-	-	-	-	-	-	88,842	286,759	-	-	2,501,370
24	Operating Expenses & Taxes	Note 2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	Nonoperating Expenses	S-10,Ln17+18	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	Uncollectibles	Ln28+29-30	8,676,614	3,689,069	734,347	-	-	-	-	-	-	88,842	286,759	-	-	2,501,370
27	Other Adjustments (Net RR)	Ln31/31a	100,000.0%	42,5174%	8,4635%	-	-	-	-	-	-	1,0259%	3,4202%	-	-	26,8268%
28	NET REVENUE REQUIREMENT	Ln10	1,361,939	569,649	146,079	-	-	-	-	-	-	14,694	46,801	-	-	372,779
29	Gross Receipts Tax	Ln11	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	AW Frs Used Dur Constr	Ln12	288,844	102,917	26,694	-	-	-	-	-	-	3,635	11,602	-	-	91,787
31	REVENUE REQUIREMENT	Ln13	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	Distribution of Line 31	Ln14	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	NET RETURN	Ln15	1,361,939	569,649	146,079	-	-	-	-	-	-	14,694	46,801	-	-	372,779
34	Fixed Charges	Ln16	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	Amortization of Excess Deferred Taxes	Ln17	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	Capitalized Payroll Taxes	Ln18	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	Depreciation Adjustment	Ln19	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	FIT Allowances/Disallowances	Ln20	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	Inc Adj Alloc on 2001	Ln21	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	Inc Adj Alloc on Big 3 Exp	Ln22	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	Federal ITC Amortization	Ln23	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	Total Income Adjustments	Ln24-38,40	288,844	102,917	26,694	-	-	-	-	-	-	3,635	11,602	-	-	91,787
43	Federal Taxable Income	Ln33-42	1,650,916	718,050	183,670	-	-	-	-	-	-	17,015	54,152	-	-	432,285
44	Federal Income Tax	Records	577,821	251,317	64,284	-	-	-	-	-	-	5,955	18,953	-	-	151,303
45	Federal Sur-Tax Allocation	Ln44-45-41	577,821	251,317	64,284	-	-	-	-	-	-	5,955	18,953	-	-	151,303
46	Net Federal Income Tax	Ln33	1,361,939	569,649	146,079	-	-	-	-	-	-	14,694	46,801	-	-	372,779
47	NET RETURN	Ln34	288,844	102,917	26,694	-	-	-	-	-	-	3,635	11,602	-	-	91,787
48	Fixed Charges	Ln35	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	Other SIT Adjustments	Ln36	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	Federal Income Tax	Ln37	577,821	251,317	64,284	-	-	-	-	-	-	5,955	18,953	-	-	151,303
51	State Taxable Income	Ln43-46	1,794,474	780,488	195,641	-	-	-	-	-	-	18,494	58,860	-	-	465,886
52	State Income Tax	Records	143,558	62,439	15,971	-	-	-	-	-	-	1,480	4,709	-	-	37,591
53	State Sur-Tax Allocation	Ln48-49	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54	Net State Income Tax	Ln48-49-50	143,558	62,439	15,971	-	-	-	-	-	-	1,480	4,709	-	-	37,591

SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

Abion Telephone Company
Study Area: 472213
Study Year: 2005

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL				INTRASTATE TOLL				LOCAL		
			MSG (a)	IntraLATA PL (b)	PL (c)	MSG (d)	MSG (e)	IntraLATA PL (f)	PL (g)	MSG (h)	EAS (i)	User Defined (k)	Other (l)
1	2110 Land & Support Assets	S-4,Ln13	2,678,776	1,065,306	228,024	-	-	-	442,020	30,855	100,281	-	811,290
2	2210 COE-Switching	S-5,Ln36	4,229,195	3,694,816	-	-	-	-	-	-	-	-	634,379
3	2220 COE-Operator	S-5,Ln23	7,024,533	2,015,627	1,038,974	-	-	-	1,232,755	96,836	551,147	-	2,089,193
4	2230 COE-Transmission	S-5,Ln76	18,692,659	6,296,755	1,521,317	-	-	-	9,708,641	248,095	659,808	-	6,345,946
5	2310 Info Orig/Term Equip	S-6,Ln11	29,946,396	11,999,199	2,950,291	-	-	-	4,041,399	344,938	1,121,065	-	9,069,518
6	2410 C&WF	Ln2.6	100,000.00%	38,768.4%	8,549.6%	-	-	-	16,500.8%	1,151.8%	3,743.5%	-	30,285.8%
7	Total COE, IOT, C&WF	Ln7/7a											
8	Distribution of Line 7												
9	Equal Access - Investment	S-9,Ln22											
10	2690 Tangible Assets	S-6,Ln31	32,625,172	12,974,504	2,789,315	-	-	-	5,383,419	375,791	1,221,336	-	9,880,807
11	TELECOM PLT IN SVC-EXCL 2690	Ln14/19-10	100,000.00%	39,768.4%	8,549.6%	-	-	-	16,500.8%	1,151.8%	3,743.5%	-	30,285.8%
12	Distribution of Line 11	Ln11/135											
13	2690 Intangible Assets	S-8,Ln35	32,625,172	12,974,504	2,789,315	-	-	-	5,383,419	375,791	1,221,336	-	9,880,807
14	TELECOM PLANT IN SVC	Ln11+13											
15	Distribution of Line 14	Ln14/13a											
16	2110 Land Assets	S-4,Ln12	32,625,172	12,974,504	2,789,315	-	-	-	5,383,419	375,791	1,221,336	-	9,880,807
17	2001 TPIS s/Land	Ln 14-16	100,000.00%	39,768.4%	8,549.6%	-	-	-	16,500.8%	1,151.8%	3,743.5%	-	30,285.8%
18	Distribution of Line 17	Ln17/17a											
19	2002 Prop Hld Ful Telecom Use	S-9,Ln6	84,902	33,764	7,259	-	-	-	14,009	978	3,178	-	25,713
20	2003 Plant Under Construction	S-9,Ln10	417,712	166,117	35,773	-	-	-	68,326	4,811	15,637	-	126,508
21	2005 Telecom Plant Adjustment	S-9,Ln14											
22	TOTAL TELECOM PLANT	Ln14+19..21	33,127,785	13,174,385	2,832,288	-	-	-	5,466,354	381,590	1,240,152	-	10,033,028
23	1220 Materials and Supplies	S-9,Ln20	157,154	52,955	12,790	-	-	-	31,179	2,086	4,791	-	53,352
24	1500 Other Juris Assets-Net	S-15,Ln14											
25	3100 Accumulated Depreciation	S-15,Ln26	19,566,264	8,340,290	1,579,326	-	-	-	3,015,857	210,973	695,547	-	5,724,291
26	Equal Access - Accum Depreciation	S-15,Ln28											
27	3200 Acc Dep-Hld for Full Use	S-15,Ln30											
28	3400 Accum Amort-Tangible	S-15,Ln31..32											
29	3600 Accum Amort-Intangible	S-15,Ln33											
30	3800 Acc Amort-Other	S-15,Ln34											
31	4100 Net Cur Def Op Inc Taxes	S-15,Ln46	49,797	19,803	4,257	-	-	-	8,217	574	1,864	-	15,081
32	4340 Noncur Def Oper Inc Tax	S-15,Ln66											
33	Equal Access - Deferred Oper Inc Taxes	S-9,Ln25											
34	4360 Other Deferred Credits-Net	S-15,Ln67											
35	4370 Other Jur Lib & Def Credits-Net	S-15,Ln69											
36	NET TELECOM PLANT	Ln22+23-24..35	13,668,659	4,867,247	1,261,462	-	-	-	2,473,450	172,119	547,532	-	4,347,008
37	Distribution of Line 36	Ln36/36a	100,000.00%	35,609.5%	9,229.0%	-	-	-	18,095.6%	1,259.2%	4,095.7%	-	31,802.3%
38	1402 Rural Tel Bank Stock	S-9,Ln16											
39	Cash Working Capital	S-9,Ln21	485,285	198,860	37,539	-	-	-	81,064	4,996	16,575	-	146,252
40	Equal Access - Unamortized Expenses	S-9,Ln26											
41	Investment Allow/Disallow	S-15,Ln72											
42	Accum Depr/Amort Allow/Disallow	S-15,Ln37											
43	4040 Customer Deposits	S-15,Ln67	6,440	2,561	551	-	-	-	1,063	74	241	-	1,950
44	4310 Other Long Term Liab.	Records											
45	Other PL Adjust	A+B..F+I(G+H)											
46	NET TELECOM PLT & OTH RATE BASE ITEMS	Ln6/46a	14,147,704	5,063,546	1,298,481	-	-	-	2,553,461	177,041	553,866	-	4,491,310
47	Distribution of Line 46		100,000.00%	35,780.6%	9,178.0%	-	-	-	18,048.9%	1,251.4%	3,955.9%	-	31,749.5%

SEPARATED EXPENSE SUMMARY S-3

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL			INTRASTATE TOLL			LOCAL						
			TOTAL COMPANY (a)	MSG (b)	IntraLATA (c)	PL (g)	MSG (d)	IntraLATA (e)	PL (f)	MSG (h)	IntraLATA (i)	PL (j)	EAS (k)	User Defined (l)	Other (m)
1	PL Spec Exp Accts 6210.6220														
2	6230.6310.6410	S-11,Ln30	2,373,205	953,918	203,585	-	-	-	-	-	-	27,043	386,026	90,001	712,652
3	PI Nonsec Account 6530	S-12,Ln19	100,555	39,989	8,597	-	-	-	-	-	-	1,158	16,592	3,764	30,454
4	Cust Oper Accts 6610.6620	S-13,Ln57	286,358	114,527	212,182	-	-	-	-	-	-	28,201	470,995	93,766	103,485
5	TOTAL BIG THREE EXPENSES	Ln2,.4	2,760,118	1,108,434	7,6874%	-	-	-	-	-	-	1,0217%	17,0628%	3,3972%	846,561
6	Distribution of Line 5	Ln5/6a	100,0000%	40,1595%											30,6719%
7	Plant Specific Expenses	S-11,Ln31	2,568,673	1,031,653	220,237	-	-	-	-	-	-	29,264	418,279	97,319	771,831
8	Plant Non-specific Expenses	S-12,Ln44	2,383,765	1,086,508	185,415	-	-	-	-	-	-	23,550	38,370	82,343	654,509
9	Customer Operations Expenses	S-13,Ln57	286,358	114,527	89,865	-	-	-	-	-	-	11,957	199,684	39,756	103,485
10	Corporate Operations Expenses	S-14,Ln45	1,205,346	505,036	38	-	-	-	-	-	-	641	1,522	1,152	359,948
11	7300 Contributions	S-10,Ln16	3,870	1,622	493,865	-	-	-	-	-	-	641	1,522	1,152	359,948
12	TOTAL OPERATING EXPENSES	Ln7,.11	6,428,012	2,739,344	493,865	-	-	-	-	-	-	64,820	1,019,801	220,145	1,889,936
13	Operating Taxes	S-14,Ln26	165,152	66,272	14,036	-	-	-	-	-	-	1,891	27,089	6,146	49,719
14	Equal Access Expenses	S-14,Ln35	132	47	12	-	-	-	-	-	-	2	24	5	42
15	Expense Allowance/Disallowances	S-14,Ln40	-	-	-	-	-	-	-	-	-	-	-	-	-
16	TOTAL OPERATING EXP & TAXES	Ln12+13,.15-16	6,593,296	2,805,664	508,012	-	-	-	-	-	-	66,713	1,046,913	226,296	1,939,687
17	Distribution of Line 17	Ln17/17a	100,0000%	42,5533%	7,7050%	-	-	-	-	-	-	1,0118%	15,8784%	3,4322%	29,4192%
18	Total Depr & Amort	S-12,Ln43	2,226,585	1,009,894	174,818	-	-	-	-	-	-	22,372	316,288	79,178	624,055
19	Fixed Charges	S-10,Ln24	288,844	102,917	26,694	-	-	-	-	-	-	3,635	52,209	11,602	91,787
21	Total Operating Revenue	S-14,Ln33	6,593,296	2,805,664	508,012	-	-	-	-	-	-	66,713	1,046,913	226,296	1,939,687
22	Total Operating Expense & Taxes	S-10,Ln57	288,844	102,917	26,694	-	-	-	-	-	-	3,635	52,209	11,602	91,787
23	Uncollectibles	Ln20	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Fixed Charges	S-10,Ln63	(6,882,140)	(2,908,580)	(534,706)	-	-	-	-	-	-	(70,348)	(1,099,123)	(237,899)	(2,031,484)
25	Income Adjustments	Ln25	100,0000%	42,2827%	7,7695%	-	-	-	-	-	-	1,0222%	15,9707%	3,4568%	29,5182%
27	Distribution of Line 26	Ln26/26a	-	-	-	-	-	-	-	-	-	-	-	-	-
28	TOTAL CASH OPER EXPENSES	Ln17+16+.19+20	4,655,555	1,898,687	359,889	-	-	-	-	-	-	47,976	782,855	158,720	1,407,429
29	Distribution of Line 28	Ln29/28a	100,0000%	40,7832%	7,7303%	-	-	-	-	-	-	1,0305%	16,8155%	3,4093%	30,2312%
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	-	-	-	-	-	-	-	-	-	-	-	-	-
34	Income Effect Jurisdictional Difference	S-10,Ln60	-	-	-	-	-	-	-	-	-	-	-	-	-
34	IRS Income Adjustment	S-10,Ln62	-	-	-	-	-	-	-	-	-	-	-	-	-
35	TOTAL REVENUE & OTHER INCOME	Ln31,.34	-	-	-	-	-	-	-	-	-	-	-	-	-
36	Contributions	S-10,Ln16	3,870	1,622	269	-	-	-	-	-	-	36	641	128	1,152
37	Operating Expenses	Ln14,Ln11	6,424,142	2,737,233	493,876	-	-	-	-	-	-	64,782	1,019,159	220,018	1,886,784
38	Operating Taxes	S-14,Ln26	165,152	66,272	14,036	-	-	-	-	-	-	1,891	27,089	6,146	49,719
39	Fixed Charges	S-10,Ln24	288,844	102,917	26,694	-	-	-	-	-	-	3,635	52,209	11,602	91,787
40	TOTAL OPERATING EXPENSES	Ln36,.39	6,882,008	2,908,533	534,694	-	-	-	-	-	-	70,346	1,099,099	237,893	2,031,442
41	State Taxable Income	Ln35-Ln40	(6,882,008)	(2,908,533)	(534,694)	-	-	-	-	-	-	(70,346)	(1,099,099)	(237,893)	(2,031,442)
42	State Income Tax	Ln42	(550,561)	(232,883)	(42,776)	-	-	-	-	-	-	(6,628)	(87,928)	(19,031)	(162,515)
43	Federal Taxable Income	Ln35-Ln40	(6,882,009)	(2,908,533)	(534,694)	-	-	-	-	-	-	(70,346)	(1,099,099)	(237,893)	(2,031,442)
44	State Income Tax	Ln42	(550,561)	(232,883)	(42,776)	-	-	-	-	-	-	(6,628)	(87,928)	(19,031)	(162,515)
45	Federal Taxable Income	Ln43-Ln44	(6,331,447)	(2,675,651)	(491,919)	-	-	-	-	-	-	(67,976)	(1,011,171)	(237,893)	(1,886,927)
46	Federal Income Tax	Ln46	(2,216,007)	(936,548)	(172,172)	-	-	-	-	-	-	(22,651)	(353,910)	(76,802)	(854,124)
47	Amortization of Investment Tax Credit	S-10,Ln44	-	-	-	-	-	-	-	-	-	-	-	-	-
48	Federal Income Tax	Ln46-Ln47	(2,216,007)	(936,548)	(172,172)	-	-	-	-	-	-	(22,651)	(353,910)	(76,802)	(854,124)

GENERAL SUPPORT FACILITIES

S-4

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL						INTRASTATE TOLL			LOCAL						
			TOTAL COMPANY (a)	MSG (b)	InterLATA (c)	PL (c)	MSG (d)	InterLATA (e)	PL (e)	MSG (f)	InterLATA (g)	PL (g)	MSG (h)	InterLATA (i)	PL (i)	EAS (j)	User Defined (k)	Other (l)
1	Carrier Classification	Records																
2	Base Expenses Distr	S-3, Ln6																
3	Total COE - TOT. CAWF Distr	S-2, Ln8	100.0000%	40.1569%	7.6874%	8.5495%	-	-	-	-	-	-	-	-	17.0628%	1.0217%	3.3972%	30.6719%
			100.0000%	38.7684%	8.5495%										16.5008%	1.1518%	3.7435%	30.2858%
	LAND & SUPPORT ASSETS SEPARATION																	
4	2110 Land & Support Assets		2,678,776	1,065,306	229,024										442,020	30,855	100,281	811,290
5	Support Assets-Joint X/GSF - B&C	Note 1																
6	General Support Facilities - B&C	Note 1																
7	Direct Assignment	Direct	2,678,776	1,065,306	229,024										442,020	30,855	100,281	811,290
8	Total Support Assets	Ln5, 7	100.0000%	38.7684%	8.5495%										16.5008%	1.1518%	3.7435%	30.2858%
9	Distribution of Line 8	Ln8/8a																
10	Land	Note 1																
11	Direct Assignment	Direct																
12	Total Land	Ln10, 11	2,678,776	1,065,306	229,024										442,020	30,855	100,281	811,290
13	TOTAL LAND & SUPPORT ASSETS	Ln8, 7, 12	100.0000%	38.7684%	8.5495%										16.5008%	1.1518%	3.7435%	30.2858%
14	Distribution of Line 13	Ln13/13a																

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

Ln5a2, Ln6a2, Ln10a2
Ln5a3, Ln6a3, Ln10a3

Albion Telephone Company
 Study Area: 472213
 Study Year: 2005

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 Sheet 1 of 3

CENTRAL OFFICE EQUIPMENT

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL			INTRASTATE TOLL			LOCAL			
			MSG (b)	IntraLATA PL (c)	IntraLATA MSG (d)	InterLATA MSG (f)	InterLATA PL (g)	IntraLATA MSG (h)	IntraLATA PL (i)	EAS (j)	User Defined (k)	Other (l)
SEPARATIONS FACTORS												
1	MSWS Pct-Switchboards	Records										
2	MSWS Pct-Directory Assistance	Records										
3	Sub Line MOU Pct	Records										
4	SOB Toll MOU Pct	Records										
5	MSWS Pct-TSPS Oper Position	Records										
6	Real Processor Time Pct-RTA	Records										
7	Real Processor Time Pct-TSPS	Records										
8	REL MOU's - Tandem Switching	Records										
9	Trans Measured DEM Pct	Records										
COE CATEGORIES 1-3 SEPARATION												
10	2220 Operator Systems											
11	Cat 1-Operator Systems											
12	Lec:Toll:DSA:DSB and	Ln13a*1										
13	Traffic Switchboards	Ln14*2										
14	Aux-Direct Assist	Ln15a*2										
15	Aux-Intercept	Ln16a*4										
16	TELEC & Trk SOB	Ln17a*5										
17	TELEC Oper Position	Ln18a*6										
18	TSPS-RTA	Ln19a*7										
19	TSPS-Other	Ln19a*7										
20	Direct Assignment	Direct										
21	Total Cat 1	Ln13_20										
22	Distribution of Line 21	Ln21/21a										
23	TOTAL COE-OPERATOR	Ln21										
24	Distribution of Line 23	Ln23/23a										
25	2210 Central Office Switching											
26	Cat 2-Tandem Switching	Ln28a*8										
27	Direct Assignment	Direct										
28	Total Cat 2	Ln26_27										
29	Distribution of Line 28	Ln26/28a										
30												
31	Cat 3-Local Switching - TS	Ln31a*9										
32	Cat 3-Local Switching - NTS	Ln32a*9										
33	Direct Assignment	Direct										
34	Total Cat 3	Ln31_33										
35	Distribution of Line 34	Ln34/34a										
36	TOTAL COE-SWITCHING	Ln28-34										
37	Distribution of Line 36	Ln36/36a										

Albion Telephone Company
 Study Area: 472213
 Study Year: 2005

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 Sheet 2 of 3

CENTRAL OFFICE EQUIPMENT

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL						INTRASTATE TOLL						LOCAL	
			TOTAL COMPANY (a)	InterLATA MSG (b)	InterLATA PL (c)	MSG (d)	InterLATA PL (e)	InterLATA MSG (f)	InterLATA PL (g)	MSG (h)	InterLATA PL (i)	EAS (j)	User Defined (k)	Other (l)		
SEPARATIONS FACTORS																
38	WB Line	Records	-	-	-	-	-	-	-	-	-	-	-	-	-	
39	Ex Trk WB	Records	-	-	-	-	-	-	-	-	-	-	-	-	-	
40	REL MOJ's - Exchange Trunk	Records	100.0000%	-	-	-	-	-	-	-	-	-	-	-	100.0000%	
41	Gross Allocator (Trans SPFF)	Records	100.0000%	25.0000%	-	-	-	-	-	-	-	25.0000%	-	-	50.0000%	
42	COE Cat 4.2.1-Furn to Others Pct	Records	-	-	-	-	-	-	-	-	-	-	-	-	-	
43	Interexchange Trk WB	Records	-	-	-	-	-	-	-	-	-	-	-	-	-	
COE CATEGORY 4 SEPARATION																
44	2230 Central Office - Transmission	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	
45	Cat 4.1-Exchange Circuit	Ln6a*38	-	-	-	-	-	-	-	-	-	-	-	-	-	
46	4.11 Wideband-Line	Direct	886,656	-	-	-	-	-	-	-	-	-	-	-	-	
47	Direct Assignment	Ln6a*40	951,147	-	-	-	-	-	-	-	-	-	-	-	15,065	
48	4.12 Exch Trunk - EAS	Ln6a*40	-	-	-	-	-	-	-	-	-	-	-	-	-	
49	Ex Trk xWB - Basic	Ln6a*39	-	-	-	-	-	-	-	-	-	-	-	-	-	
50	Ex Trk xWB - Basic DA	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	
51	Ex Trk WB - Direct Assignment	Ln6a*41	-	-	-	-	-	-	-	-	-	-	-	-	-	
52	4.13 Ex Line xWB	Ln64c.i	3,818,649	954,662	43,663	-	-	-	-	-	-	954,662	-	-	1,909,324	
53	PL & Local	Direct	77,834	-	-	-	-	-	-	-	-	-	-	-	-	
54	Direct Assignment - Basic/Special	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	
55	PL & Local	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	
56	Direct Assignment - Basic/Special	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	
57	Cat 4.2-Interexchange	Ln56a*42	-	-	-	-	-	-	-	-	-	-	-	-	-	
58	4.21 Furn to Others	Ln60a*43	-	-	-	-	-	-	-	-	-	-	-	-	-	
59	4.22 Wideband	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	
60	Joint MSG	PL	-	-	-	-	-	-	-	-	-	-	-	-	-	
61	PL	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	
62	Direct Assignment	Direct	75,181	62,348	-	-	-	-	-	-	-	-	-	-	12,833	

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL			INTRASTATE TOLL			LOCAL						
			TOTAL COMPANY (a)	InterLATA MSG (b)	InterLATA PL (c)	MSG (d)	InterLATA PL (e)	InterLATA MSG (f)	EAS (g)	User Defined (h)	Other (i)				
63	COE Cat 4.13 Working Loops	Records	4,908	4,808	55	-	-	-	-	-	-	-	-	-	-
64	COE Cat 4.13 Assigned Invest	Note 1	3,856,483	3,818,649	43,663	-	-	-	-	-	-	43	34,152	-	-

Note 1: Cost per loop = 794.23

Albion Telephone Company
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INFORMATION ORIGIN/TERM EQUIPMENT

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL			INTRA-STATE TOLL			LOCAL				
			MSG (b)	IntraLATA PL (c)	IntraLATA MSG (d)	MSG (f)	IntraLATA PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)	
SEPARATION FACTORS			100.0000%										
1	Gross Allocation (Trans SP)	Records	25.0000%										
2	REL MOUs - Cordless Pub Tel	Records											
LOT EQUIPMENT SEPARATION													
3	2310 In6 Orig/Term Equip												
4	Cat 1-Other LOT	Ln4a1											
5	Cobills Pub Tel Eq	Ln5a2											
6	Direct Assignment	Direct											
7	Total Category 1	Ln4..6											
8	Distribution of Line 7	Ln77a											
9	Cat 2-Cust Prem Equip	Direct											
10	Distribution of Line 9	Ln9/9a											
11	TOTAL INFO ORIGIN/TERM EQUIP	Ln7+9											
12	Distribution of Line 11	Ln11/11a											

CABLE AND WIRE FACILITIES

Albion Telephone Company
Study Area: 472213
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LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL			INTRASTATE TOLL			LOCAL						
			TOTAL COMPANY (a)	InterLATA (b)	PL (c)	MSG (d)	IntraLATA (e)	PL (f)	MSG (g)	IntraLATA (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)	
SEPARATIONS FACTORS															
1	Cross Allocation 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 Pct-Ex Trk WB	Records	-	-	-	-	-	-	-	-	-	-	-		
C&WF CAT 1-2 SEPARATION															
5	2410 Cable & Wire Facilities														
6	Cat 1-Exch Line xWB		108,560												
7	1.1 Intra PL & WATS	Ln22e.i	138,856		138,856										
8	1.2 Inter PL & WATS	Ln22c.d	12,138,513	3,034,628	-	-	-	-	-	-	-	-	6,069,257		
9	1.3 Jointly Used	Ln22b*1	-	-	-	-	-	-	-	-	-	-	-		
10	Direct Assignment	Direct	-	3,034,628	-	-	-	-	-	-	-	-	6,069,257		
11	Total Category 1	Ln7...10	12,365,929	138,856	-	-	-	-	-	-	-	-	-		
12	Cat 2-WB & Exch Trunk														
13	Ex Trk - joint message	Ln13a*2	569,908	-	-	-	-	-	-	-	-	-	569,908		
14	Ex Trk -EAS	Direct	-	-	-	-	-	-	-	-	-	-	-		
15	Ex Line-WB	Ln15a*3	-	-	-	-	-	-	-	-	-	-	-		
16	WB Trunk	Direct	1,278,474	-	1,230,580	-	-	-	-	-	-	-	47,895		
17	WB Trunk	Ln17a*4	-	-	-	-	-	-	-	-	-	-	-		
18	WB Trunk DA	Direct	-	-	-	-	-	-	-	-	-	-	-		
19	Total Category 2		1,848,382	1,230,580	-	-	-	-	-	-	-	-	47,895		
TOTAL COMPANY			(a)	Joint MSG (b)	InterLATA (c)	PL (d)	MSG (e)	IntraLATA (f)	PL (g)	MSG (h)	IntraLATA (i)	PL (j)	EAS (k)	User Defined (l)	Other (m)
20	C&WF Cat 1 Working Loops	Records	4,508	4,808	55	-	-	-	-	-	-	-	43	-	
21	Distribution of Line 21	Ln20/20a	100.0000%	96.0624%	1,1241%	-	-	-	-	-	-	-	0.8765%	-	
22	Cat 1-Ex Line xWB	Ln22a*21	12,365,929	12,138,513	138,856	-	-	-	-	-	-	-	108,560	-	

Note 1: Cost per loop = 2,524,6492

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 Sheet 2 of 2

CABLE AND WIRE FACILITIES

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL				INTRA-STATE TOLL				LOCAL		
			MSG (b)	IntraLATA PL (c)	IntraLATA MSG (d)	PL (e)	MSG (f)	IntraLATA PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
SEPARATIONS FACTORS													
23	Interexchange Tr. WB	Records	-	-	-	-	-	-	-	-	-	-	-
24	C&W Pct-X xWB	Records	83.9400%	-	-	-	-	-	-	-	-	-	-
25	C&W Pct-X xWB	Records	83.9400%	-	-	-	-	-	-	-	-	-	-
26	C&W Pct-X Connect Min Miles Pct-IT	Records	83.9400%	-	-	-	-	-	-	-	-	-	-
27	Host/Remote MOU Miles Pct	Records	60.3220%	-	-	-	-	-	-	-	-	-	23.6670%
C&W CAT 3-4 SEPARATION													
28	Cat 3-Interexchange C&W	Direct	-	-	-	-	-	-	-	-	-	-	-
29	WB PL - Direct Assignment	Ln30a*23	-	67,817	-	-	-	-	-	-	-	-	-
30	WB - Joint Message	Ln48b*24	2,564,818	-	-	-	-	-	-	-	-	-	-
31	Joint MSG xWB	Ln48c*J	84,064	-	-	-	-	-	-	-	-	-	-
32	PL, TWX & Local xWB	Ln49j*23	-	-	-	-	-	-	-	-	-	-	-
33	Joint TWX-IT	Ln49k*26	-	-	-	-	-	-	-	-	-	-	-
34	Joint TWX-Rmt	Direct	-	-	-	-	-	-	-	-	-	-	-
35	Direct Assignment - Nonaccess	Ln28_*35	2,564,818	151,881	-	-	-	-	-	-	-	-	-
36	Total Category 3		3,289,063	151,881	-	-	-	-	-	-	-	-	-
37	Cat 4-Host/Remote C&W	Ln38a*27	699,310	-	-	-	-	-	-	-	-	-	276,689
38	Joint (M/WATS)	Direct	-	-	-	-	-	-	-	-	-	-	-
39	WATS	Direct	699,310	-	-	-	-	-	-	-	-	-	-
40	Direct Assignment	Ln38_*40	-	-	-	-	-	-	-	-	-	-	-
41	Total Category 4		1,159,295	-	-	-	-	-	-	-	-	-	276,689
42	TOTAL CABLE & WIRE FACILITIES	Ln11*19+36+41	6,288,756	1,521,317	-	-	-	-	-	-	-	-	6,345,946
43	Distribution of Line 42	Ln42/42a	33,6954%	8,1396%	-	-	-	-	-	-	-	-	33,9489%
ASSIGNMENT OF C&W CAT 3													
44	Equip X Circ Miles-MSG	Records	11,922	328	-	-	-	-	-	-	-	-	-
45	Distribution of Line 44	Ln44/44a	96.0187%	2,6142%	-	-	-	-	-	-	-	-	-
46	Distribution of Line 45	Ln45/44a	3.055537%	84,064%	-	-	-	-	-	-	-	-	-
47	Distribution of Line 46	Ln46a*46	3,055,537	84,064	-	-	-	-	-	-	-	-	-
48	Cat 3-All Other xWB-MSG	Ln48a*47	-	-	-	-	-	-	-	-	-	-	-
49	-PL, TWX & Local		-	-	-	-	-	-	-	-	-	-	-

Note 1: Cost per circuit mile = 256.29

Albion Telephone Company
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AMORTIZABLE ASSETS

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL				INTRASTATE TOLL				LOCAL			
			TOTAL COMPANY (a)	MSG (b)	IntraLATA (c)	PL (e)	MSG (f)	IntraLATA (g)	PL (h)	IntraLATA (i)	PL (j)	EAS (k)	User Defined (l)	Other (m)
SEPARATIONS FACTORS														
1	Land & Supt Assets Distr	S-4 Ln14	100.0000%	39.7684%	8.5496%	-	-	16.5008%	1.1518%	-	-	3.7435%	-	30.2656%
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%	28.6841%	14.7907%	-	-	17.5493%	1.3785%	-	-	7.8460%	-	28.7414%
5	2310 IOT Distr	S-6 Ln12	-	-	-	-	-	-	-	-	-	-	-	-
6	2410 C&WF Distr	S-7 Ln43	100.0000%	33.6964%	8.1386%	-	-	19.8401%	1.3273%	-	-	3.0489%	-	35.9468%
7	2001 TPIIS	S-2 Ln8	100.0000%	39.7684%	8.5496%	-	-	16.5008%	1.1518%	-	-	3.7435%	-	30.2656%
8	2001 TPIIS incl 2680	S-2 Ln11	100.0000%	39.7684%	8.5496%	-	-	16.5008%	1.1518%	-	-	3.7435%	-	30.2656%
TANGIBLE ASSETS-CAPITAL LEASES SEP														
9	2680 Tangible Assets - Capital Leases		-	-	-	-	-	-	-	-	-	-	-	-
10	2110 Land & Supt Assets	Ln10a1	-	-	-	-	-	-	-	-	-	-	-	-
11	2210 COE-Switching	Ln11a2	-	-	-	-	-	-	-	-	-	-	-	-
12	2220 COE-Operator	Ln12a3	-	-	-	-	-	-	-	-	-	-	-	-
13	2230 COE-Transmission	Ln13a4	-	-	-	-	-	-	-	-	-	-	-	-
14	2310 IOT	Ln14a5	-	-	-	-	-	-	-	-	-	-	-	-
15	2410 C&WF	Ln15a6	-	-	-	-	-	-	-	-	-	-	-	-
16	Not classified by account	Ln16a7	-	-	-	-	-	-	-	-	-	-	-	-
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	Ln21a1	-	-	-	-	-	-	-	-	-	-	-	-
22	2210 COE-Switching	Ln22a2	-	-	-	-	-	-	-	-	-	-	-	-
23	2220 COE-Operator	Ln23a3	-	-	-	-	-	-	-	-	-	-	-	-
24	2230 COE-Transmission	Ln24a4	-	-	-	-	-	-	-	-	-	-	-	-
25	2310 IOT	Ln25a5	-	-	-	-	-	-	-	-	-	-	-	-
26	2410 C&WF	Ln26a6	-	-	-	-	-	-	-	-	-	-	-	-
27	Not classified by account	Ln27a7	-	-	-	-	-	-	-	-	-	-	-	-
28	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
29	TOTAL LEASEHOLD IMPROVEMENTS	Ln20..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		-	-	-	-	-	-	-	-	-	-	-	-
34	Direct Assignment	Ln33a8	-	-	-	-	-	-	-	-	-	-	-	-
35	TOTAL INTANGIBLE ASSETS	Direct	-	-	-	-	-	-	-	-	-	-	-	-
36	Distribution of Line 35	Ln33..34	-	-	-	-	-	-	-	-	-	-	-	-
		Ln35/35a	-	-	-	-	-	-	-	-	-	-	-	-

Albion Telephone Company
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TELECOMMUNICATIONS PLANT - OTHER ACCOUNTS

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)		
SEPARATIONS FACTORS																	
1	2001 TRIS Dist	S-2,Ln15	100.0000%	38.7684%	8.5496%	-	-	-	-	-	-	-	-	-	-	-	30.2658%
2	2410 CRAW Dist	S-7,Ln43	100.0000%	33.6964%	8.1366%	-	-	-	-	-	-	-	-	-	-	-	33.9488%
3	Equal Access MOU Pct	Records	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OTHER ACCOUNTS SEPARATION																	
4	2002 Prop Hld Fut Telecom Use	Ln4a*1	84.902	33.764	7.289	-	-	-	-	-	-	-	-	-	-	-	25.713
5	Direct Assignment	Direct	84.902	33.764	7.289	-	-	-	-	-	-	-	-	-	-	-	25.713
6	TOTAL PROP HLD FUT TELECOM USE	Ln4-.5	100.0000%	38.7684%	8.5496%	-	-	-	-	-	-	-	-	-	-	-	30.2658%
7	Distribution of Line 6	Ln6ba	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	2003 Pll Under Constr	Ln8a*1	417.712	166.117	35.713	-	-	-	-	-	-	-	-	-	-	-	126.508
9	Direct Assignment	Direct	417.712	166.117	35.713	-	-	-	-	-	-	-	-	-	-	-	126.508
10	TOTAL Pll UNDER CONSTR	Ln8a.9	417.712	166.117	35.713	-	-	-	-	-	-	-	-	-	-	-	126.508
11	Distribution of Line 10	Ln10f0a	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	2005 Telecom Plant Adjust	Ln12a*1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	TOTAL TELECOM PLANT ADJUST	Ln12-.13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Distribution of Line 14	Ln14f14a	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MISC ACCOUNTS SEPARATION																	
16	1402 Class B RTB Stock	Ln16a*1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	1438 Deferred Charges	Ln17a*1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	1220 Material & Supl xCPE	Ln18a*2	157.154	52.955	12.790	-	-	-	-	-	-	-	-	-	-	-	53.352
19	Direct Assignment	Direct	157.154	52.955	12.790	-	-	-	-	-	-	-	-	-	-	-	53.352
20	TOTAL MATERIALS AND SUPPLIES	Ln18-.19	157.154	52.955	12.790	-	-	-	-	-	-	-	-	-	-	-	53.352
21	Cash Working Capital	CWC	485.285	198.660	37.530	-	-	-	-	-	-	-	-	-	-	-	146.252
EQUAL ACCESS INVESTMENT SEPARATION																	
22	Equal Access Gross Investment	Ln22a*3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Equal Access Gross Investment - DA	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Equal Access Gross Investment - Other	Ln24a*3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	Deferred Other Inc Taxes	Ln25a*3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	Unamortized Expenses	Ln26a*3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	TOTAL NET EQUAL ACCESS INVESTMENT	Ln22-24-25+26	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	Distribution of Line 27	Ln27f27a	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
INVEST ALLOW/DISALLOW SEPARATION																	
29	Investment Allow/Disallowances	Ln29a*1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	TOTAL INVEST ALLOW/DISALLOWANCES	Ln29-.30	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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PLANT SPECIFIC EXPENSES

Albion Telephone Company
Study Area: 472213
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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)		
SEPARATIONS FACTORS																
1	2110 Land & Sign Assis Distr	S-4.Ln14	100.0000%	39.7684%	8.5495%	-	-	-	-	-	-	-	-	-	-	30.2656%
2	Total COE Distr - EA Distr	S-5.Ln79 incl EA	100.0000%	49.8541%	9.2323%	-	-	-	-	-	-	-	-	-	-	24.2015%
3	2310 IOT Cat 1-Other Distr	S-6.Ln8	100.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-
4	2310 IOT Cat 2-CPE Distr	S-6.Ln10	100.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-
5	2410 C&WF Distr	S-7.Ln43	100.0000%	33.5954%	8.1385%	-	-	-	-	-	-	-	-	-	-	35.9488%
PLANT SPECIFIC EXPENSES SEPARATION																
6	6110 Network Support Expenses	Ln6a*1	46,217	18,360	3,951	-	-	-	-	-	-	-	-	-	-	13,997
7	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	TOTAL NETWORK SUPPORT EXPENSES	Ln6.7	46,217	18,360	3,951	-	-	-	-	-	-	-	-	-	-	13,997
9	6120 General Support Expenses	Ln6a*1	149,251	59,355	12,760	-	-	-	-	-	-	-	-	-	-	45,202
10	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	TOTAL GENERAL SUPPORT EXPENSES	Ln6.10	149,251	59,355	12,760	-	-	-	-	-	-	-	-	-	-	45,202
12	6210 COE Switching Expenses	Ln12a*2	507,047	252,784	46,812	-	-	-	-	-	-	-	-	-	-	122,713
13	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	TOTAL COE SWITCHING EXPENSES	Ln12.13	507,047	252,784	46,812	-	-	-	-	-	-	-	-	-	-	122,713
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	447,505	223,099	41,315	-	-	-	-	-	-	-	-	-	-	106,303
19	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	TOTAL COE TRANSMISSION EXPENSES	Ln18.19	447,505	223,099	41,315	-	-	-	-	-	-	-	-	-	-	106,303
21	TOTAL COE EXPENSES	Ln14+17+20	954,552	475,883	88,127	-	-	-	-	-	-	-	-	-	-	231,016
22	6310 IOT Equip Expenses	Ln23a*3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Cat 1-Other IOT Eqc Expenses	Ln24*4	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Cat 2-Cust Prem Equip Exp	Ln24*4	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	TOTAL IOT EXPENSES	Ln23.25	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	6410 C&WF Expenses	Ln27a*5	1,418,653	478,035	115,458	-	-	-	-	-	-	-	-	-	-	481,616
28	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	TOTAL C&WF EXPENSES	Ln27.28	1,418,653	478,035	115,458	-	-	-	-	-	-	-	-	-	-	481,616
30	PH Spec Exp #6110,6120	Ln21+26+29	2,373,205	953,918	203,585	-	-	-	-	-	-	-	-	-	-	714,632
31	TOTAL PLANT SPEC OPER EXP	Ln6+11+30	2,568,673	1,031,653	220,297	-	-	-	-	-	-	-	-	-	-	771,831
32	Distribution of Line 31	Ln31/31a	100.0000%	40.1659%	8.5763%	-	-	-	-	-	-	-	-	-	-	30.0479%

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PLANT NONSPECIFIC EXPENSES

Albion Telephone Company
Study Area: 472213
Study Year: 2005

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL				INTRASTATE TOLL				LOCAL				
			TOTAL COMPANY (a)	MSG (b)	IntraLATA (c)	PL (d)	MSG (f)	IntraLATA (g)	PL (h)	IntraLATA (i)	PL (j)	EAS (k)	User Defined (l)	Other (m)	
1	2001 TRS Dist	S-2Ln15	100,000.00	39,768.4%	8,549.6%	-	-	-	-	16,500.8%	1,151.8%	-	3,743.5%	-	30,265.6%
2	COE IOT C&WF Dist	S-2Ln7+9	100,000.00	39,768.4%	8,549.6%	-	-	-	-	16,500.8%	1,151.8%	-	3,743.5%	-	30,265.6%
3	COE IOT Assets Dist	S-4Ln9	100,000.00	39,768.4%	8,549.6%	-	-	-	-	16,500.8%	1,151.8%	-	3,743.5%	-	30,265.6%
4	COE Switching Dist	S-15Ln49	100,000.00	85,000.0%	-	-	-	-	-	-	-	-	-	-	15,000.0%
5	COE-Operator Dist	S-5Ln24	100,000.00	28,694.1%	14,790.7%	-	-	-	-	17,549.3%	1,378.5%	-	7,846.0%	-	28,741.4%
6	COE-Transmission Dist	S-6Ln12	100,000.00	33,696.4%	8,136.6%	-	-	-	-	19,840.1%	1,327.3%	-	3,048.8%	-	33,946.8%
7	COE-Transmission Dist	S-6Ln17	100,000.00	39,768.4%	8,549.6%	-	-	-	-	16,500.8%	1,151.8%	-	3,743.5%	-	30,265.6%
8	COE-Transmission Dist	S-7Ln43	100,000.00	-	-	-	-	-	-	-	-	-	-	-	-
9	COE-Transmission Dist	S-9Ln7	100,000.00	-	-	-	-	-	-	-	-	-	-	-	-
10	COE-Transmission Dist	S-8Ln30	100,000.00	-	-	-	-	-	-	-	-	-	-	-	-
11	COE-Transmission Dist	S-8Ln36	100,000.00	-	-	-	-	-	-	-	-	-	-	-	-
12	COE-Transmission Dist	S-8Ln36	100,000.00	-	-	-	-	-	-	-	-	-	-	-	-
13	COE-Transmission Dist	S-9Ln15	100,000.00	-	-	-	-	-	-	-	-	-	-	-	-
14	COE-Transmission Dist	S-9Ln15	100,000.00	-	-	-	-	-	-	-	-	-	-	-	-
15	COE-Transmission Dist	S-9Ln15	100,000.00	-	-	-	-	-	-	-	-	-	-	-	-
16	COE-Transmission Dist	S-9Ln15	100,000.00	-	-	-	-	-	-	-	-	-	-	-	-
17	COE-Transmission Dist	S-9Ln15	100,000.00	-	-	-	-	-	-	-	-	-	-	-	-
18	COE-Transmission Dist	S-9Ln15	100,000.00	-	-	-	-	-	-	-	-	-	-	-	-
19	COE-Transmission Dist	S-9Ln15	100,000.00	-	-	-	-	-	-	-	-	-	-	-	-
20	COE-Transmission Dist	S-9Ln15	100,000.00	-	-	-	-	-	-	-	-	-	-	-	-
21	COE-Transmission Dist	S-9Ln15	100,000.00	-	-	-	-	-	-	-	-	-	-	-	-
22	COE-Transmission Dist	S-9Ln15	100,000.00	-	-	-	-	-	-	-	-	-	-	-	-
23	COE-Transmission Dist	S-9Ln15	100,000.00	-	-	-	-	-	-	-	-	-	-	-	-
24	COE-Transmission Dist	S-9Ln15	100,000.00	-	-	-	-	-	-	-	-	-	-	-	-
25	COE-Transmission Dist	S-9Ln15	100,000.00	-	-	-	-	-	-	-	-	-	-	-	-
26	COE-Transmission Dist	S-9Ln15	100,000.00	-	-	-	-	-	-	-	-	-	-	-	-
27	COE-Transmission Dist	S-9Ln15	100,000.00	-	-	-	-	-	-	-	-	-	-	-	-
28	COE-Transmission Dist	S-9Ln15	100,000.00	-	-	-	-	-	-	-	-	-	-	-	-
29	COE-Transmission Dist	S-9Ln15	100,000.00	-	-	-	-	-	-	-	-	-	-	-	-
30	COE-Transmission Dist	S-9Ln15	100,000.00	-	-	-	-	-	-	-	-	-	-	-	-
31	COE-Transmission Dist	S-9Ln15	100,000.00	-	-	-	-	-	-	-	-	-	-	-	-
32	COE-Transmission Dist	S-9Ln15	100,000.00	-	-	-	-	-	-	-	-	-	-	-	-
33	COE-Transmission Dist	S-9Ln15	100,000.00	-	-	-	-	-	-	-	-	-	-	-	-
34	COE-Transmission Dist	S-9Ln15	100,000.00	-	-	-	-	-	-	-	-	-	-	-	-
35	COE-Transmission Dist	S-9Ln15	100,000.00	-	-	-	-	-	-	-	-	-	-	-	-
36	COE-Transmission Dist	S-9Ln15	100,000.00	-	-	-	-	-	-	-	-	-	-	-	-
37	COE-Transmission Dist	S-9Ln15	100,000.00	-	-	-	-	-	-	-	-	-	-	-	-
38	COE-Transmission Dist	S-9Ln15	100,000.00	-	-	-	-	-	-	-	-	-	-	-	-
39	COE-Transmission Dist	S-9Ln15	100,000.00	-	-	-	-	-	-	-	-	-	-	-	-
40	COE-Transmission Dist	S-9Ln15	100,000.00	-	-	-	-	-	-	-	-	-	-	-	-
41	COE-Transmission Dist	S-9Ln15	100,000.00	-	-	-	-	-	-	-	-	-	-	-	-
42	COE-Transmission Dist	S-9Ln15	100,000.00	-	-	-	-	-	-	-	-	-	-	-	-
43	COE-Transmission Dist	S-9Ln15	100,000.00	-	-	-	-	-	-	-	-	-	-	-	-
44	COE-Transmission Dist	S-9Ln15	100,000.00	-	-	-	-	-	-	-	-	-	-	-	-
45	COE-Transmission Dist	S-9Ln15	100,000.00	-	-	-	-	-	-	-	-	-	-	-	-

Abion Telephone Company
 Study Area: 472213
 Study Year: 2005

CUSTOMER OPERATIONS EXPENSES
 S-13
 Sheet 1 of 2
 LOCAL

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL			INTRASTATE TOLL			LOCAL						
			TOTAL COMPANY (a)	MSG (b)	InterLATA (c)	PL (e)	MSG (d)	InterLATA (f)	PL (g)	MSG (h)	IntraLATA (i)	PL (j)	EAS (k)	User Defined (l)	Other (m)
SEPARATIONS FACTORS															
1	Marketing expense factor	Records	100.0000%	54,654.42%	3,253.3%	-	-	-	-	7,165.9%	-	-	-	-	32,168.5%
2	WVSWS:Tel Oper Svcs	Records	100.0000%	42,883.7%	-	-	-	-	-	57,116.3%	-	-	-	-	64,584.0%
3	Subscriber Line MOU	Records	100.0000%	28,106.0%	-	-	-	-	-	7,310.0%	-	-	-	-	50,196.8%
4	EU Service Order Contacts	Records	100.0000%	44,575.7%	-	-	-	-	-	5,227.5%	-	-	-	-	46,081.5%
5	EU Billed Revenue incl CCL	Records	100.0000%	31,906.2%	-	-	-	-	-	20,010.3%	-	-	-	-	46,081.5%
6	EU Billed Inquiry Contacts	Records	100.0000%	31,907.7%	-	-	-	-	-	20,011.9%	-	-	-	-	46,081.5%
7	IX Svc Ord Proc Contacts	Records	100.0000%	50,000.0%	-	-	-	-	-	50,000.0%	-	-	-	-	50,000.0%
8	IX Billed Revenue	Records	100.0000%	50,000.0%	-	-	-	-	-	50,000.0%	-	-	-	-	50,000.0%
9	IX Bill Inq. Contacts	Records	100.0000%	50,000.0%	-	-	-	-	-	50,000.0%	-	-	-	-	50,000.0%
10	Public Interest Playstation Revenue	Records	100.0000%	-	-	-	-	-	-	-	-	-	-	-	-
MARKETING EXPENSES SEPARATION															
11	6610 Marketing Expenses	Un11a*1	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
13	TOTAL MARKETING EXPENSES	Un11.1, .12	-	-	-	-	-	-	-	-	-	-	-	-	-
SERVICES EXPENSES SEPARATION															
14	6620 Services Expenses	Un16a*2	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Telephone Operator Services:	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Tel Operator Svc	Un16.1, .17	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Total Tel Oper Svc Exp	Un16.1, .17	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Published Direct Listings:	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Classified	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
21	TWX	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Alpha	Un22a*3	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Foreign	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Total Publ Direct List	Un20.1, .23	-	-	-	-	-	-	-	-	-	-	-	-	-
25	All Other:	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
26	Cat 1-LBOE EU Svc Ord Proc	Un28a*4	97,313	43,378	-	-	-	-	-	-	-	-	5,087	-	48,848
27	PreSubscription	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
28	Other	Un29a*5	49,507	15,797	-	-	-	-	-	-	-	-	9,906	-	23,904
29	Cat 1-LBOE EU Fmt & Col	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
30	- CH	Un29a*5	-	-	-	-	-	-	-	-	-	-	-	-	-
31	- Other	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
32	Cat 1-LBOE EU Bill Inq	Un32a*6	29,472	9,404	-	-	-	-	-	-	-	-	5,888	-	14,170
33	- CH	Un32a*6	-	-	-	-	-	-	-	-	-	-	-	-	-
34	- Other	Un32a*6	-	-	-	-	-	-	-	-	-	-	-	-	-
35	Cat 1-LBOE IX Svc Ord Proc	Un35a*7	2,661	1,391	-	-	-	-	-	-	-	-	1,216	-	2,661
36	Cat 1-LBOE IX Pmt & Col	Un36a*8	1,178	589	-	-	-	-	-	-	-	-	589	-	1,178
37	Cat 1-LBOE IX Bill Inq	Un37a*9	-	-	-	-	-	-	-	-	-	-	-	-	-
38	Cat 1-LBOE On Col & Admin	Un38a*10	-	-	-	-	-	-	-	-	-	-	-	-	-
39	Total Cat 1-LBOE	Un26.1, .38	180,562	70,714	-	-	-	-	-	23,026	-	-	-	-	86,822

Albion Telephone Company
 Study Area: 472213
 Study Year: 2005

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 Sheet 2 of 2

CUSTOMER OPERATIONS 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)	User Defined (k)
SEPARATIONS FACTORS																
40	Relative Toll & Local Msgs Pct	Records	100.0000%	42.9000%	-	-	-	-	-	-	-	57.1000%	-	-	-	-
41	CABS Pct	Records	100.0000%	50.0000%	-	-	-	-	-	-	-	50.0000%	-	-	-	-
SERVICES EXP SEPARATION (CONTD)																
42	Cat 2-CSE Msg Proc															
43	Joint Message	Ln42a*40	42,494	18,230	-	-	-	-	-	-	-	24,264	-	-	-	-
44	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	Cat 2-CSE Other B&C	Direct	47,518	14,172	-	-	-	-	-	-	-	16,673	-	-	-	16,673
46	Direct Assignment	Direct	2,501	2,501	-	-	-	-	-	-	-	4,373	-	-	-	-
47	End User Common Line	Ln46a*41	8,746	4,373	-	-	-	-	-	-	-	45,310	-	-	-	16,673
48	Cat 2-CSE CABS	Ln42-.48	101,259	39,276	-	-	-	-	-	-	-	68,337	-	-	-	-
49	Total Cat 2-CSE		281,821	109,980	-	-	-	-	-	-	-	242,482%	-	-	-	103,495
50	Total All Other Cat 1 & 2	Ln50a49	100.0000%	39.0281%	-	-	-	-	-	-	-	24.2482%	-	-	-	36.7237%
51	Distribution of Line 50	Ln50/50a														
52	Cat 3-All Other CSE	Ln52a*51	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	Cat 2-CSE Direct Assignment	Direct	4,537	4,537	-	-	-	-	-	-	-	-	-	-	-	-
54	Total All Other Cat 3	Ln52-.53	4,537	4,537	-	-	-	-	-	-	-	-	-	-	-	-
55	Total All Other-Cat 1,2,3	Ln50+54	286,358	114,527	-	-	-	-	-	-	-	68,337	-	-	-	103,495
56	TOTAL SERVICES EXPENSES	Ln18+24+55	286,358	114,527	-	-	-	-	-	-	-	68,337	-	-	-	103,495
57	TOTAL CUSTOMER OPER EXPENSES	Ln13+56	286,358	114,527	-	-	-	-	-	-	-	68,337	-	-	-	103,495
58	Distribution of Line 57	Ln57/57a	100.0000%	39.9942%	-	-	-	-	-	-	-	23.8640%	-	-	-	36.1418%

CORP OPERATIONS, TAXES, & EQUAL ACCESS EXPENSES

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL						INTRASTATE TOLL						LOCAL			
			TOTAL COMPANY (a)	MSG (b)	IntraLATA (c)	PL (c)	MSG (c)	IntraLATA (c)	PL (e)	MSG (f)	IntraLATA (g)	PL (g)	MSG (h)	IntraLATA (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
SEPARATIONS FACTORS																		
1	Big Three Expenses Dist	S-3, Ln6	100,000.00%	40,158.9%	7,657.4%	-	-	-	-	-	-	-	-	-	-	-	-	-
2	2001 TPIS Dist	S-2, Ln15	100,000.00%	39,768.4%	8,546.6%	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Equal Access Invest Dist	S-9, Ln28	100,000.00%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Nat Telecom Plant Dist exd 1220, EA	S-2, Ln37	100,000.00%	35,630.6%	9,241.6%	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Income Tax Distribution	S-3, Ln27	100,000.00%	42,262.7%	7,769.5%	-	-	-	-	-	-	-	-	-	-	-	-	-
CORPORATE OPER EXP SEPARATIONS																		
6	Exec & Planning Expenses	6 6710	488,864	184,275	35,275	-	-	-	-	-	-	-	-	-	-	-	-	-
7	EAS	Ln8a*1	488,864	184,275	35,275	-	-	-	-	-	-	-	-	-	-	-	-	-
8	All Other	Ln7*.9	488,864	184,275	35,275	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Direct Assignment																	
10	TOTAL EXEC & PLANNING EXPENSES																	
11	Gen'l and Admin Expenses																	
12	EAS	Ln8a*1	711,419	285,698	54,690	-	-	-	-	-	-	-	-	-	-	-	-	-
13	All Other	Ln12, Ln14	746,482	320,761	54,690	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Direct Assignment																	
15	TOTAL GEN'L & ADMIN EXPENSES																	
16	TOTAL CORPORATE OPER EXPENSES																	
17	Distribution of Line 16	Ln10+15 Ln16/16a	1,205,346	505,036	89,965	-	-	-	-	-	-	-	-	-	-	-	-	-
OPERATING TAXES SEPARATIONS																		
18	Operating Taxes (Actual)	Ln18a*5	705,462	288,148	54,811	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Federal Income Taxes	Ln20a*5	705,462	288,148	54,811	-	-	-	-	-	-	-	-	-	-	-	-	-
20	State & Local Income Taxes																	
21	OP FED, STATE, LOCAL TAXES - CWC																	
22	FIT Allowances/Disallowances	Ln22a*2																
23	Operating Taxes - Property	Ln23a*2	164,166	65,266	14,036	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Operating Taxes - Other	Ln24a*2	886	986	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	Operating Taxes - Direct Assignment																	
26	TOTAL OPER TAXES (ACTUAL)	Ln23, Ln25	165,152	66,272	14,036	-	-	-	-	-	-	-	-	-	-	-	-	-
OPERATING REVENUE SEPARATIONS																		
27	Equal Access Revenue	Direct																
28	Interstate Access/End User Revenue	Direct																
29	State Access/End User Revenue	Direct																
30	Long Distance Message Revenue	Direct																
31	Miscellaneous Operating Revenue	Direct																
32	Other Operating Income	Direct																
33	TOTAL OPERATING REVENUE	Ln27, Ln32																
EQUAL ACCESS EXPENSES SEPARATION																		
34	Equal Access Expenses	Ln34a*3																
35	TOTAL EQUAL ACCESS EXPENSES	Ln34, Ln34																
ALLOWANCES AND DISALLOWANCES																		
36	Expense Allowances/Disallowances	Ln37a*4	132	47	12	-	-	-	-	-	-	-	-	-	-	-	-	-
37	Interest on Customer Deposits	Ln37a*4																
38	Other Interest Deduction	Ln37a*4																
39	Direct Assignment																	
40	TOTAL EXPENSE ALLOWANCE/DISALLOWANCES	Ln37, Ln38	132	47	12	-	-	-	-	-	-	-	-	-	-	-	-	-

Note 1: FIT and SIT Calculated on the S-1

Albion Telephone Company
Study Area - 472213
Study Year: 2005

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Sheet 1 of 2

RESERVES & DEFERRALS

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL				INTRASTATE TOLL				LOCAL						
			TOTAL COMPANY (a)	MSG (b)	IntraLATA (c)	PL (e)	MSG (d)	IntraLATA (g)	PL (f)	MSG (h)	IntraLATA (i)	PL (j)	EAS (k)	User Defined (l)	Other (m)		
1	2110 Support Assets Dist	S-4Ln9	100.0000%	39.7684%	8.5496%	-	-	-	-	16.5008%	1.1518%	-	-	3.7435%	-	30.2658%	
2	2210 COE-Switching, incl EA Distr	S-5Ln24	100.0000%	85.0000%	-	-	-	-	-	-	-	-	-	-	-	16.0000%	
3	2220 COE-Operator Distr	S-5Ln24	100.0000%	-	-	-	-	-	-	-	-	-	-	-	-	28.7414%	
4	2230 COE-Transmission Distr	S-5Ln77	100.0000%	28.6941%	14.7907%	-	-	-	-	17.5493%	1.3785%	-	-	7.8460%	-	28.7414%	
5	2310 IOT Distr	S-6Ln12	100.0000%	33.6964%	8.1386%	-	-	-	-	19.8401%	1.3273%	-	-	3.0458%	-	33.6488%	
6	2410 C&WF Distr	S-7Ln43	100.0000%	39.7684%	8.5496%	-	-	-	-	16.5008%	1.1518%	-	-	3.7435%	-	30.2658%	
7	2001 TPIS xLand	S-2Ln18	100.0000%	39.7684%	8.5496%	-	-	-	-	16.5008%	1.1518%	-	-	3.7435%	-	30.2658%	
8	General Support, COE, IOT, C&WF	S-2Ln1+8	100.0000%	39.7684%	8.5496%	-	-	-	-	16.5008%	1.1518%	-	-	3.7435%	-	30.2658%	
9	2002 Prop Hld Fir Tal Use Distr	S-9Ln7	100.0000%	39.7684%	8.5496%	-	-	-	-	16.5008%	1.1518%	-	-	3.7435%	-	30.2658%	
10	2680 Capital Leases Distr	S-8Ln19	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11	2680 Leasehold Improvements	S-8Ln30	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
12	2690 Intangible Assets Distr	S-8Ln30	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
13	2005 Telecom Pft Adjustment	S-9Ln15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
RESERVES & DEFERRALS SEPARATION																	
14	1500 Other Juris Assets - Net	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	3100 Accum Dep-Tel Pft in Svc	Ln16a*1	2,215,307	880,992	186,339	-	-	-	-	365,544	25,517	-	-	82,831	-	670,924	
16	Support Assets	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
17	Support Assets - Direct Assignment	Ln18a*2	3,532,162	3,002,338	-	-	-	-	-	-	-	-	-	-	-	529,824	
18	COE-Switching - Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
19	COE - Switching - Direct Assignment	Ln20a*3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
20	COE - Operator	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	COE - Operator - Direct Assignment	Ln22a*4	3,987,818	1,144,268	596,824	-	-	-	-	699,834	54,974	-	-	312,866	-	1,166,032	
22	COE-Transmission	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
23	COE - Transmission - Direct Assignment	Ln24a*5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
24	Info Orig/Term Equip	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
25	Info Orig/Term Equip - Direct Assignment	Ln26a*6	9,630,998	3,312,692	800,103	-	-	-	-	1,950,479	130,482	-	-	299,731	-	3,337,510	
26	C&WF	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
27	C&WF - Direct Assignment	Ln16..27	19,566,294	8,340,280	1,579,326	-	-	-	-	3,015,857	210,973	-	-	695,547	-	5,724,231	
28	TOTAL ACCUMULATED DEPRECIATION																
29	3200 Accum Degr Property Held for Future Acq	Ln30a*9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
30	Accum Dep-Capital Leases	Ln31a*10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
31	Accum Amort-Leasehold Improvements	Ln32a*11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
32	Accum Amort-Leasehold Improvements	Ln33a*12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
33	Accum Amort-Intangible	Ln34a*13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
34	Accum Amort-Other	Ln35a*7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
35	4040 Customer Deposits	Direct	6,440	2,861	551	-	-	-	-	1,063	74	-	-	241	-	1,950	
36	Direct Assignment	Ln35..36	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
37	TOTAL CUSTOMER DEPOSITS		6,440	2,861	551	-	-	-	-	1,063	74	-	-	241	-	1,950	
38	4100 Net Cur Def Op Inc Taxes	Ln39*1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
39	Support Assets	Ln40*2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
40	COE-Switching	Ln41*3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
41	COE-Operator	Ln42*4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
42	COE-Transmission	Ln43*5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
43	Info Orig/Term Equip	Ln44*6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
44	C&WF	Ln45*8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
45	Net Unverified by Acct	Ln46*9	49,797	19,803	4,257	-	-	-	-	8,217	574	-	-	1,864	-	15,081	
46	TOTAL NET CUR DEF OP INC TAXES	Ln39..46	49,797	19,803	4,257	-	-	-	-	8,217	574	-	-	1,864	-	15,081	

Albion Telephone Company
 Study Area: 472213
 Study Year: 2005

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 Sheet 2 of 2

RESERVES & DEFERRALS

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)			
SEPARATIONS FACTORS																	
47	Big Three Expenses Dist	S-3 Ln6	100.0000%	40.1568%	7.6874%	-	-	-	-	-	-	-	-	-	-	-	30,671.9%
48	210 Support Assets Dist	S-4 Ln9	100.0000%	39.7684%	8.5496%	-	-	-	-	-	-	-	-	-	-	-	30,265.6%
49	2210 COE-Switching Dist	S-15 Ln2	100.0000%	85.0000%	-	-	-	-	-	-	-	-	-	-	-	-	15,000.0%
50	2220 COE-Operator Dist	S-5 Ln24	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	2230 COE-Transmission Dist	S-5 Ln77	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	2310 IOT Dist	S-6 Ln12	100.0000%	28.6941%	14.7907%	-	-	-	-	-	-	-	-	-	-	-	28,741.4%
53	2410 C&WF Dist	S-7 Ln43	100.0000%	33.9994%	8.1386%	-	-	-	-	-	-	-	-	-	-	-	33,948.8%
54	2001 TPIS xLand	S-2 Ln18	100.0000%	39.7684%	8.5496%	-	-	-	-	-	-	-	-	-	-	-	30,265.6%
55	2001 TPIS Dist	S-2 Ln15	100.0000%	39.7684%	8.5496%	-	-	-	-	-	-	-	-	-	-	-	30,265.6%
56	2001 TPIS Dist	S-2 Ln18	100.0000%	39.7684%	8.5496%	-	-	-	-	-	-	-	-	-	-	-	30,265.6%
RESERVES & DEFERRALS SEPARATION																	
57	4310 Other Long-Term Liabilities	Ln67a*47	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	4340 Net Noncurrent Def Taxes	Ln59a*48	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	Support Assets	Ln60a*48	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	COE-Int'l	Ln61a*50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	COE-Operator	Ln62a*51	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62	COE-Transmission	Ln63a*52	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
63	Info Ong/Term Equip	Ln64a*53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64	C&WF	Ln65a*54	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
65	Not Classified by Acct	Ln59, .65	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
66	TOTAL NET NONCURRENT DEF TAXES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67	4380 Other Deferred Credits-Net	Ln67a*55	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68	4370 Other Juris Liabilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
69	& Deferred Credits - Net	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70	Accum DEPR & AMORT ALLOW/DISALLOW	Ln70a*54	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72	TOTAL ACC DEPR/AMORT ALLOW/DISALLOW	Ln70, .71	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

CASH WORKING CAPITAL

Abion Telephone Company
 Study Area: 472213
 Study Year: 2005

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL			INTRASTATE TOLL			LOCAL							
			TOTAL COMPANY (a)	InterLATA (b)	PL (c)	MSG (d)	IntraLATA (e)	PL (f)	MSG (g)	IntraLATA (h)	PL (i)	MSG (j)	EAS (k)	User Defined (l)	Other (m)	
1	Plant Specific Expenses	S-11, Ln31	2,568,673	1,031,653	220,297	-	-	-	-	-	-	-	-	-	-	771,831
2	Plant Non-specific exp excl depreciation & amortization	S-12, Ln18a*23	137,180	76,614	8,597	-	-	-	-	-	-	-	-	-	-	30,454
3	Customer Operations Expense - Marketing	S-13, Ln13	286,358	114,527	-	-	-	-	-	-	-	-	-	-	-	103,465
4	Customer Operations Expense - Services	S-13, Ln56	1,205,346	505,036	86,965	-	-	-	-	-	-	-	-	-	-	358,948
5	Corporate Operations Expense	S-14, Ln16	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Equal Access Expense	S-14, Ln34	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Other Nonoperating Expenses - Contributions	S-10, Ln16	3,670	1,622	289	-	-	-	-	-	-	-	-	-	-	1,152
8	Interest on Capital Leases	S-10, Ln20	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Fixed Charges excl Capital Leases	S-10, Ln21	288,844	102,917	26,694	-	-	-	-	-	-	-	-	-	-	81,787
10	Interest on Customer Deposits	S-10, Ln17	132	47	12	-	-	-	-	-	-	-	-	-	-	42
11	Other Operating Tax - Property	S-10, Ln23	164,166	65,266	14,036	-	-	-	-	-	-	-	-	-	-	49,719
12	Other Operating Tax - Other	S-10, Ln24	986	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Other Operating Tax - Direct Assignment	S-10, Ln25	705,462	298,148	54,811	-	-	-	-	-	-	-	-	-	-	208,240
14	Federal & state income tax (Actual)	Ln1, Ln14	2,196,634	414,899	414,899	-	-	-	-	-	-	-	-	-	-	1,615,669
15	Total Cash Working Capital Expenses	Records	5,351,017	2,196,634	9,0493%	9,0493%	9,0493%	9,0493%	9,0493%	9,0493%	9,0493%	9,0493%	9,0493%	9,0493%	9,0493%	9,0493%
16	Cash Working Capital Factor	Records	485,135	198,798	37,527	-	-	-	-	-	-	-	-	-	-	146,207
17	Cash Working Capital	Records	-	61	12	-	-	-	-	-	-	-	-	-	-	45
18	Minimum Bank Balances	Records	150	198,860	37,539	-	-	-	-	-	-	-	-	-	-	146,252
19	Working Cash Advances	Ln2020a	485,285	198,860	37,539	-	-	-	-	-	-	-	-	-	-	30,1374%
20	Total Cash Working Capital		100,0000%	40,9775%	7,7355%	-	-	-	-	-	-	-	-	-	-	3,4155%
21	Distribution of Line 20															

TAX FORM

Albion Telephone Company
 Study Area: 472213
 Study Year: 2005

LN	DESCRIPTION	SOURCE	TAXES		INCOME TAX	
			TOTAL	SurTax	TOTAL	SurTax
1	AVERAGE NET INVESTMENT	S-1 Ln1	14,147,704	-	-	-
2	ASSUMED RATE OF RETURN FOR ESTIMATING TAX RATE	S-1 Ln6	9,626%	-	-	-
3	RETURN ON INVESTMENT	Ln1a2	1,361,939	-	-	-
4	FIT INCOME ADJUSTMENT (FROM COST STUDY)		288,844	-	-	-
5	INVESTMENT TAX CREDIT AMORTIZATION		1,073,095	-	-	-
6	AFTER TAX INCOME BEFORE TAX CREDITS		577,821	-	-	-
7	FIT BEFORE TAX CREDITS (MUST EQUAL LN 17)		1,650,916	-	-	-
8	TAXABLE INCOME		50,000	7,500	5,000	-
9	FIT ON \$0 to \$50,000 @ 15%	15%	25,000	6,250	4,500	-
10	FIT ON \$50,000 to \$75,000 @ 25%	25%	25,000	6,250	4,500	-
11	FIT ON \$75,000 to \$100,000 @ 34%	34%	25,000	8,500	6,000	-
12	FIT ON \$100,000 to \$335,000 @ 39%	39%	235,000	91,650	67,500	-
13	FIT ON \$335,000 to \$10,000,000 @ 34%	34%	1,315,916	447,411	325,000	-
14	FIT ON \$10,000,000 to \$15,000,000 @ 35%	35%	-	-	100,000	-
15	FIT ON \$15,000,000 to \$16,333,333 @ 38%	38%	-	-	550,000	-
16	FIT ON OVER \$16,333,333 @ 35%	35%	-	-	-	-
17	TOTAL TAXABLE INCOME/FIT BEFORE TAX CREDITS	LN6 9. 16	1,650,916	561,311	34,000%	-
18	EFFECTIVE FIT TAX RATE			34.0000%		

DISTRIBUTION RATIOS FOR RATE BASE AND EXPENSES

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A/C Category	Total	INTERSTATE TOLL			INTRASTATE TOLL			LOCAL				
		MSC (b)	InteLATA PL (c)	PL (e)	MSG (f)	InteLATA PL (g)	PL (h)	MSG (i)	InteLATA PL (j)	PL (k)	Other (l)	
Capital Investment Summary												
General Support Facilities	2110	39,7684%	8,5496%	-	-	-	16,5008%	1,1518%	-	-	3,7435%	30,2858%
COE Switching Equipment	2220	85,0000%	-	-	-	-	-	-	-	-	-	15,0000%
Operator Systems Equipment	2230	28,6941%	14,7907%	-	-	-	17,5493%	1,3785%	-	-	7,8460%	29,7414%
COE Transmission Equipment	2310	-	-	-	-	-	-	-	-	-	-	-
Information Orig/Term Equipment	2410	33,6994%	8,1386%	-	-	-	19,8401%	1,3273%	-	-	3,0488%	33,9488%
Cable & Wire Facilities	2660	-	-	-	-	-	-	-	-	-	-	-
Tangible Assets	2690	39,7684%	8,5496%	-	-	-	16,5008%	1,1518%	-	-	3,7435%	30,2858%
Total Plant in Service A/C 2001												
Property Held for Future Use	2002	39,7684%	8,5496%	-	-	-	16,5008%	1,1518%	-	-	3,7435%	30,2858%
Plant Under Construction	2003	39,7684%	8,5496%	-	-	-	16,5008%	1,1518%	-	-	3,7435%	30,2858%
Telephone Plant Adjustment	2005	39,7684%	8,5496%	-	-	-	16,5008%	1,1518%	-	-	3,7435%	30,2858%
Total Property, Plant and Equipment												
Accumulated Depreciation - Plant in Service	3100	42,6258%	8,0717%	-	-	-	15,4135%	1,0792%	-	-	3,5548%	29,2559%
Accumulated Depreciation - Property held for Future Use]	3200	-	-	-	-	-	-	-	-	-	-	-
Accumulated Depreciation - Tangible Property	3400	-	-	-	-	-	-	-	-	-	-	-
Accumulated Amortization - Intangible Property	3500	-	-	-	-	-	-	-	-	-	-	-
Accumulated Amortization - Telephone Plant Adjustment	3600	-	-	-	-	-	-	-	-	-	-	-
Deferred Operating Taxes	4340	-	-	-	-	-	-	-	-	-	-	-
Other Long Term Liabilities	4310	-	-	-	-	-	-	-	-	-	-	-
Other Deferred Credits	4370	39,7684%	8,5496%	-	-	-	16,5008%	1,1518%	-	-	3,7435%	30,2858%
Customer Deposits		35,6993%	9,2590%	-	-	-	18,0956%	1,2592%	-	-	4,0957%	31,8023%
Net Telephone Plant												
Investment Allow/Disallow												
Accum Depr/Amort Allow/Disallow												
Materials and Supplies	1220	-	-	-	-	-	-	-	-	-	-	-
Investment in Nonaffiliated Companies	1402	33,6994%	8,1386%	-	-	-	19,8401%	1,3273%	-	-	3,0488%	33,9488%
Equal Access Equipment	1439	-	-	-	-	-	-	-	-	-	-	-
Working Capital	1500	-	-	-	-	-	-	-	-	-	-	-
Cash Working Capital	XXXX	40,9779%	7,7355%	-	-	-	16,7043%	1,0294%	-	-	3,4159%	30,1374%
Net Telephone Plant, M&S and CWC		35,7906%	9,1780%	-	-	-	18,0466%	1,2514%	-	-	3,9856%	31,7495%
Operating Expenses and Taxes Summary												
Network Support	6110	39,7684%	8,5496%	-	-	-	16,5008%	1,1518%	-	-	3,7435%	30,2858%
General Support	6120	39,7684%	8,5496%	-	-	-	16,5008%	1,1518%	-	-	3,7435%	30,2858%
Central Office	6210	48,8541%	9,2323%	-	-	-	10,9342%	0,8605%	-	-	4,6975%	24,2015%
Information Orig/Term	6310	-	-	-	-	-	-	-	-	-	-	-
Cable and Wire Facilities	6410	33,6994%	8,1386%	-	-	-	19,8401%	1,3273%	-	-	3,0488%	33,9488%
Other Plant	6510	-	-	-	-	-	-	-	-	-	-	-
Network Operations	6530	39,7684%	8,5496%	-	-	-	16,5008%	1,1518%	-	-	3,7435%	30,2858%
Access Charge	6540	-	-	-	-	-	-	-	-	-	-	-
Federal Support	6560	100,0000%	-	-	-	-	-	-	-	-	-	-
Marketing	6610	-	-	-	-	-	-	-	-	-	-	-
Customer Services	6620	39,9942%	7,6974%	-	-	-	23,6640%	1,0217%	-	-	3,3972%	36,1418%
Corporate Services - Executive and Planning	6710	40,1599%	7,3263%	-	-	-	17,0628%	0,8737%	-	-	3,2376%	30,6719%
Operations - General and Administrative	6720	42,9697%	7,6946%	-	-	-	16,2614%	0,9737%	-	-	3,4248%	29,2312%
Subtotal Operations Expense		42,6157%	7,6946%	-	-	-	15,8649%	1,0094%	-	-	3,4248%	29,4016%
Depreciation and Amortization	6560	45,3562%	7,8514%	-	-	-	14,2042%	1,0048%	-	-	3,5500%	28,0275%
Other Operating	7240	40,1280%	8,4985%	-	-	-	16,4023%	1,1450%	-	-	3,7212%	30,1050%
Equal Access		-	-	-	-	-	-	-	-	-	-	-
Fixed Charges	7500	35,6305%	9,2416%	-	-	-	18,0753%	1,2584%	-	-	4,0168%	31,7773%
Rent Revenue	5240	-	-	-	-	-	-	-	-	-	-	-
Total Operating Expense and Tax		42,5533%	7,7050%	-	-	-	15,8784%	1,0118%	-	-	3,4322%	29,4192%
Nonoperating Expense	7370	-	-	-	-	-	-	-	-	-	-	-
Abandoned Construction		-	-	-	-	-	-	-	-	-	-	-
Contributions		-	-	-	-	-	-	-	-	-	-	-
Other Nonoperating		-	-	-	-	-	-	-	-	-	-	-
Allowance for Funds Used During Construction		41,8997%	7,4636%	-	-	-	16,5665%	0,9920%	-	-	3,2983%	28,7797%
Other Income Adjustments	7340	-	-	-	-	-	-	-	-	-	-	-
XXXX	XXXX	-	-	-	-	-	-	-	-	-	-	-

REVENUE REQUIREMENT SUMMARY

Albion Telephone Company
 Study Area: 472213
 Study Year: 2005

LINE	DESCRIPTION	SOURCE	INTERSTATE JURIS TOTAL (a)	Chan Term (b)	Special Access CM-Term (c)	CM-Fail (d)	Local Switching (e)	Dir Asst (f)	Information Surcharge (g)	Equal Access (h)	Transport Tandem Sw (i)	Carrier Common Line Pay (k)	BFP (l)	Record (m)	Process (n)	Inter-exchange (o)
1	Net Telecomm Plant	A-2, Ln44	6,362,027	1,166,844	54,981	79,789	776,762	-	-	-	2,227,809	-	2,055,841	-	-	-
2	Rate Base Adjustment #1	Records	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Rate Base Adjustment #2	Records	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Rate Base Adjustment #3	Records	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	RATE BASE	Ln11-21.4	6,362,027	1,166,844	54,981	79,789	776,762	-	-	-	-	-	2,055,841	-	-	-
6	Rate of Return	Records	11,2500%	11,2500%	11,2500%	11,2500%	11,2500%	11,2500%	11,2500%	11,2500%	11,2500%	11,2500%	11,2500%	11,2500%	11,2500%	11,2500%
7	RETURN ON RATE BASE	Ln5'6	715,728	131,270	6,185	8,976	87,386	-	-	-	250,629	-	231,282	-	-	-
8	Return Adjustment #1	Records	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Return Adjustment #2	Records	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	NET RETURN	Ln7-8, 9	715,728	131,270	6,185	8,976	87,386	-	-	-	250,629	-	231,282	-	-	-
11	Fixed Charges	A-10, Ln25	129,611	20,555	1,018	1,360	32,201	-	-	-	36,742	-	35,734	-	-	-
12	Amortization of Excess Def Taxes	A-10, Ln47	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Depreciation Adjustment	A-10, Ln53	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	FIT Allowance/Disallowances	A-14, Ln18	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	FIT Alloc on 2001	A-10, Ln59	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Inc Adj Alloc on Big 3 Exp	A-10, Ln60	129,611	20,555	1,018	1,360	32,201	-	-	-	36,742	-	35,734	-	-	-
18	Total Alloc Int'l Adjustment	A-10, Ln61	686,117	110,715	5,167	7,616	55,185	-	-	-	211,866	-	195,548	-	-	-
19	AFTER TAX INCOME	Note 1	764,101	14,811	691	1,019	7,383	-	-	-	26,346	-	26,160	-	-	-
20	State Income Tax	Ln62	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	State ITC Amortization	A-10, Ln45	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Net Federal Income Tax	Ln63	319,602	59,616	2,762	4,101	29,715	-	-	-	114,093	-	105,295	-	-	-
23	Federal ITC Amortization	A-10, Ln44	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Operating Expenses & Taxes	A-3, Ln24	3,313,676	488,187	25,788	28,009	975,425	-	-	-	843,730	-	857,068	-	47,567	-
25	Uncollectibles	A-10, Ln57	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	Other Adjustments (Net RR)	Records	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	NET REVENUE REQUIREMENT	Ln10+22, 26-27	4,423,416	673,894	35,447	42,105	1,099,909	-	-	-	1,236,798	-	1,229,605	-	47,567	-
28	Gross Receipts Tax	Note 2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	340 Alw Fds Used Dur Constr	A-10, Ln15	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	SUBTOTAL REVENUE REQUIREMENT	Ln27+28-29	4,423,416	673,894	35,447	42,105	1,099,909	-	-	-	1,236,798	-	1,229,605	-	47,567	-
31	Local Switching Support	Ln30-31-32	4,225,156	720,584	-	-	720,584	-	-	-	-	-	-	-	-	-
32	6340 Access Expense - Federal Support	Ln30-31-32	36,625	-	-	-	-	-	-	-	-	-	-	-	-	-
33	Adjusted Revenue Requirement, XLS & 6340	Ln30-31-32	3,666,207	673,894	35,447	42,105	379,325	-	-	-	1,236,798	-	1,193,180	-	43,615	-
34	Transfer 30% of Local Sw Rev Req to CL	Ln33e*30%	(216,489)	-	-	-	(115,797)	-	-	-	(95,488)	-	113,797	-	-	-
35	Interstate TIC Revenues	Records	3,344,261	673,894	35,447	42,105	265,527	-	-	-	1,305,978	-	1,305,978	-	-	-
36	Revised Rev Req prior to TIC Reallocation	Ln33+34+35	100,0000%	20,1508%	1,0599%	1,2399%	7,3399%	-	-	-	30,5082%	-	38,0812%	-	-	-
37	Distribution	Ln36/36a	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	Interstate TIC Reallocation	Ln35a*37	216,489	43,924	2,295	2,726	17,189	-	-	-	66,049	-	84,607	-	-	-
39	TOTAL REVENUE REQUIREMENT	Ln30+34-35+38	4,423,416	717,519	37,742	44,831	1,003,300	-	-	-	1,096,358	-	1,428,208	-	57,891	47,567
40	Net Return	Ln10	715,728	131,270	6,185	8,976	87,386	-	-	-	250,629	-	231,282	-	-	-
41	Fixed Charges	Ln11	129,611	20,555	1,018	1,360	32,201	-	-	-	36,742	-	35,734	-	-	-
42	Amortization of Excess Deferred Taxes	Ln12	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	Capitalized Payroll Taxes	Ln13	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	Depreciation Adjustment	Ln14	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	FIT Allowance/Disallowances	Ln15	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	FIT Alloc on 2001	Ln16	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	Inc Adj Alloc on Big 3 Exp	Ln17	129,611	20,555	1,018	1,360	32,201	-	-	-	36,742	-	35,734	-	-	-
48	Federal ITC Amortization	A-10, Ln44	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	Total Income Adjustments	Ln14+15, 47	129,611	20,555	1,018	1,360	32,201	-	-	-	36,742	-	35,734	-	-	-
50	Federal Taxable Income	Ln40-49 Gross Up	901,719	170,331	7,949	11,717	84,900	-	-	-	325,979	-	300,843	-	-	-
51	Federal Income Tax	35,0000%	316,602	59,616	2,782	4,101	29,715	-	-	-	114,093	-	105,295	-	-	-
52	Federal Sur-Tax Allocation	Records	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	Net Federal Income Tax	Ln51-52	316,602	59,616	2,782	4,101	29,715	-	-	-	114,093	-	105,295	-	-	-
54	Net Return	Ln40	715,728	131,270	6,185	8,976	87,386	-	-	-	250,629	-	231,282	-	-	-
55	Fixed Charges	Ln41	129,611	20,555	1,018	1,360	32,201	-	-	-	36,742	-	35,734	-	-	-
56	Other SIT Adjustments	Ln42	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57	Federal Income Tax	Ln43	316,602	59,616	2,782	4,101	29,715	-	-	-	114,093	-	105,295	-	-	-
58	State Taxable Income	Ln54-57 Gross Up	901,719	185,142	8,640	12,735	92,283	-	-	-	354,325	-	327,003	-	-	-
59	State Income Tax	8,0000%	78,410	14,811	691	1,019	7,383	-	-	-	26,346	-	26,160	-	-	-
60	State Sur-Tax Allocation	Records	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	State ITC Amortization	A-10, Ln45	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62	Net State Income Tax	Ln59-60	78,410	14,811	691	1,019	7,383	-	-	-	26,346	-	26,160	-	-	-

Note 1: Ln10+15, 19-11, 14

Note 2: Based on these Statutory Rates:

SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

Ablon Telephone Company
Study Area: 472213
Study Year: 2005

LINE	DESCRIPTION	SOURCE	INTERSTATE 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)	Carrier Common Line Play (k)	Record (l)	BEC Process (m)	Inter-exchange (n)
1	2110 Land & Support Assets	A-4,Ln12	1,294,330	205,267	10,171	13,566	321,565	-	-	-	396,890	-	-	-	-	356,851
2	2210 COE Switching	A-5,Ln28	3,954,816	-	-	-	3,954,816	-	-	-	-	-	-	-	-	-
3	2220 COE Operator	A-5,Ln15	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	2230 COE-Transmission	A-5,Ln71	3,054,601	925,275	113,699	-	-	-	-	-	1,060,364	-	-	-	-	954,662
5	2310 Info Olig/Term Equip	A-6,Ln14	7,820,072	1,369,435	113,689	151,881	3,594,816	-	-	-	3,264,127	-	-	-	-	3,034,626
6	2410 C&WF	Ln2,5	14,469,488	2,294,710	151,881	151,881	24,34411%	-	-	-	230,052	-	-	-	-	3,989,293
7	Total COE, IOT, C&WF	Ln7/7a	100,00000%	15,6590%	0,7659%	1,0497%	24,34411%	-	-	-	25,8911%	-	-	-	-	27,5704%
8	Distribution of Line 7															
9	Equal Access - Investment	A-8,Ln21	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Equal Access - Accrual	A-8,Ln30	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	TELECOM PLT IN SVC-EXCL 2690	Ln17+79+10	15,763,818	2,499,977	123,870	165,468	3,916,390	-	-	-	4,711,981	-	-	-	-	4,348,142
12	Distribution of Line 11	Ln17/11a	100,00000%	15,8590%	0,7659%	1,0497%	24,8441%	-	-	-	29,3911%	-	-	-	-	27,5704%
13	2890 Intangible Assets	A-8,Ln34	15,763,818	2,499,977	123,870	165,468	3,916,390	-	-	-	4,711,981	-	-	-	-	4,348,142
14	2001 TELECOM PLANT IN SVC	Ln11+13	100,00000%	15,8590%	0,7659%	1,0497%	24,8441%	-	-	-	29,3911%	-	-	-	-	27,5704%
15	Distribution of Line 14	Ln14/14a														
16	2002 Prop Hld Fld Telecom Use	A-9,Ln5	41,023	6,506	322	431	10,192	-	-	-	12,262	-	-	-	-	11,310
17	2003 Plant Cur. Cr. Adj	A-9,Ln9	201,830	32,008	1,566	2,119	50,143	-	-	-	60,329	-	-	-	-	55,845
18	2005 Telecom Plant Adjustment	A-9,Ln13	16,006,671	2,538,491	125,778	188,017	3,976,715	-	-	-	4,784,573	-	-	-	-	4,413,097
19	TOTAL TELECOM PLANT	Ln14+16,18	65,745	10,426	517	690	16,334	-	-	-	19,662	-	-	-	-	18,126
20	1220 Materials and Supplies	A-9,Ln19	9,919,616	1,415,254	72,956	81,114	3,269,267	-	-	-	2,638,956	-	-	-	-	2,433,067
21	1500 Other Juris Assets-Net	A-15,Ln11	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	3100 Accumulated Depreciation	A-15,Ln16	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Equal Access - Accum Depreciation	A-15,Ln22	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	3200 Acc Dep-Hld Tel Equip	A-15,Ln20	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	3200 Acc Dep-Hld Tel Equip	A-15,Ln24	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	3500 Accum Amort-Intangible	A-15,Ln25	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	3600 Accum Amort-Other	A-15,Ln26	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	4100 Net Cur Def Oper Inc Tax	A-15,Ln47	24,081	3,616	169	253	5,978	-	-	-	7,192	-	-	-	-	6,654
29	4340 Noncur Def Oper Inc Tax	A-15,Ln68	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	Equal Access - Deferred Oper Inc Taxes	A-9,Ln24	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	4360 Other Deferred Credits-Net	A-15,Ln69	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	4270 Other Credits-Net	Ln19+20+21,32	6,126,739	1,129,848	53,148	77,340	718,804	-	-	-	2,158,077	-	-	-	-	1,991,523
33	Distribution of Line 33	Ln33/33a	100,00000%	18,4352%	0,8672%	1,2619%	11,7284%	-	-	-	35,2124%	-	-	-	-	32,4946%
34	Distribution of Line 33															
35	1402 Rural Tel Bank Stock	A-9,Ln15	236,399	37,490	1,956	2,481	58,731	-	-	-	70,662	-	-	-	-	85,176
36	Cash Working Capital	A-9,Ln20	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	Equal Access - Unamortized Expenses	A-9,Ln25	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	Invest Allow/Disallowance	A-9,Ln30	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	Accum Dep/Amort Allow/Disallow	A-15,Ln29	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	Other Long-Term Liabilities	A-15,Ln49	3,112	493	24	33	773	-	-	-	930	-	-	-	-	858
41	Other Long-Term Liabilities	Records	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	Other Telecom Pl Adjust	Ln34+35,39+42	6,362,027	1,166,844	54,991	79,769	776,762	-	-	-	2,227,809	-	-	-	-	2,055,841
43	NET TELECOM PLANT AND	Ln44/44a	100,00000%	18,3409%	0,8642%	1,2341%	12,2937%	-	-	-	35,0173%	-	-	-	-	32,3142%
44	OTHER RATE BASE ITEMS															
45	Distribution of Line 44															

SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

Albion Telephone Company
Study Area: 472213
Study Year: 2005

LINE	DESCRIPTION	SOURCE	INTERSTATE		Special Access CM-Term (c)	CN-Facil (d)	Local Switching (e)	Information Dir Asst (f)	Surcharge (g)	Equal Access (h)	Transport		Carrier Common Line Pay (k)	Record (m)	B&C Process (n)	Inter- exchange (o)	
			JURIS TOTAL (a)	Chan Term (b)							Transmission (j)	Tandem Sw (l)					
46	201 TELECOM PLANT IN SVC	Ln14	15,753,818	2,499,877	123,870	165,468	3,916,380	-	-	-	-	-	-	-	-	-	-
47	Equal Access Adjustment	Note 1	15,753,818	2,499,877	123,870	165,468	3,916,380	-	-	-	-	-	-	-	-	-	-
48	201 TELECOM PLANT IN SVC (E&L S)	Ln147	100,000%	15,659%	0.7859%	1,0497%	24,8441%	-	-	-	-	-	-	-	-	-	-
49	Distribution of Line 46	Ln648a	100,000%	15,659%	0.7859%	1,0497%	24,8441%	-	-	-	-	-	-	-	-	-	-
50	GSF COE IOT C&WF Gross Eq Acs	Ln17+A-9 Ln30	15,753,818	2,499,877	123,870	165,468	3,916,380	-	-	-	-	-	-	-	-	-	-
51	Equal Access Adjustment	Note 1	15,753,818	2,499,877	123,870	165,468	3,916,380	-	-	-	-	-	-	-	-	-	-
52	GSF COE IOT C&WF Eq Acs (LS)	Ln50+51	100,000%	15,659%	0.7859%	1,0497%	24,8441%	-	-	-	-	-	-	-	-	-	-
53	Distribution of Line 52	Ln52+53a	100,000%	15,659%	0.7859%	1,0497%	24,8441%	-	-	-	-	-	-	-	-	-	-
54	GSF COE IOT C&WF Gross Eq Acs	Ln17+A-9 Ln30	15,753,818	2,499,877	123,870	165,468	3,916,380	-	-	-	-	-	-	-	-	-	-
55	Distribution of Line 54	Ln645a	100,000%	15,659%	0.7859%	1,0497%	24,8441%	-	-	-	-	-	-	-	-	-	-
56	COE IOT C&WF Gross Eq Acs	A-2 Ln7	14,468,488	2,294,710	113,669	151,881	3,594,816	-	-	-	-	-	-	-	-	-	-
57	Equal Access Investment	A-2 Ln9	14,468,488	2,294,710	113,669	151,881	3,594,816	-	-	-	-	-	-	-	-	-	-
58	COE IOT C&WF Eq Acs	Ln56+57	100,000%	15,659%	0.7859%	1,0497%	24,8441%	-	-	-	-	-	-	-	-	-	-
59	Distribution of Line 58	Ln58+59a	100,000%	15,659%	0.7859%	1,0497%	24,8441%	-	-	-	-	-	-	-	-	-	-
60	GSF COE IOT C&WF Eq Acs (LS)	Ln52	12,874,504	2,294,710	113,669	151,881	3,594,816	-	-	-	-	-	-	-	-	-	-
61	(Trans. Switch, CCL only)	Ln61+61a	100,000%	20,067%	0.9543%	1,3282%	31,4373%	-	-	-	-	-	-	-	-	-	-
62	Distribution of Line 61	Ln62	100,000%	20,067%	0.9543%	1,3282%	31,4373%	-	-	-	-	-	-	-	-	-	-
63	GSF COE IOT C&WF Eq Acs (LS)	Ln52	2,788,315	89,626%	4.409%	5.9322%	165,468	-	-	-	-	-	-	-	-	-	-
64	(Special Access only)	Ln64/64a	100,000%	89,626%	4.409%	5.9322%	165,468	-	-	-	-	-	-	-	-	-	-
65	Distribution of Line 64	Ln65	100,000%	89,626%	4.409%	5.9322%	165,468	-	-	-	-	-	-	-	-	-	-
66	COE IOT C&WF	Ln7	10,485,198	2,294,710	113,669	151,881	3,594,816	-	-	-	-	-	-	-	-	-	-
67	X/CCL B&C IX	Ln67/67a	100,000%	21,655%	1.084%	1.4482%	34,3010%	-	-	-	-	-	-	-	-	-	-
68	Distribution of Line 67	Ln68	100,000%	21,655%	1.084%	1.4482%	34,3010%	-	-	-	-	-	-	-	-	-	-
69	COE Switching Investment	A-5 Ln28	3,594,816	-	-	-	3,594,816	-	-	-	-	-	-	-	-	-	-
70	Equal Access Investment	A-6 Ln21	3,594,816	-	-	-	3,594,816	-	-	-	-	-	-	-	-	-	-
71	COE Switching, Equal Access Investment	Ln69+70	100,000%	-	-	-	100,000%	-	-	-	-	-	-	-	-	-	-
72	Distribution of Line 71	Ln71/71a	100,000%	-	-	-	100,000%	-	-	-	-	-	-	-	-	-	-
73	C&WF Cat 1.3	A-7 Ln6	3,034,628	2,294,710	113,669	151,881	3,594,816	-	-	-	-	-	-	-	-	-	-
74	Direct Assign - MSG (1.3)	A-7 Ln7	11,434,860	20,067%	0.9543%	1,3282%	31,4373%	-	-	-	-	-	-	-	-	-	-
75	COE IOT C&WF X/CCL 1.3	Ln75/75a	100,000%	20,067%	0.9543%	1,3282%	31,4373%	-	-	-	-	-	-	-	-	-	-
76	Distribution of Line 75	Ln76	100,000%	20,067%	0.9543%	1,3282%	31,4373%	-	-	-	-	-	-	-	-	-	-

Note 1: Equal Access transferred to Local Switching for distribution

SEPARATED EXPENSE SUMMARY

Albion Telephone Company
 Study Area: 472213
 Study Year: 2005

LINE	DESCRIPTION	SOURCE	INTERSTATE JURIS TOTAL (a)	Chan Term (b)	Special Access OM-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 BFP (k)	Record (m)	B&C Process (n)	Inter-exchange (o)
1	PI Spec Exp Accts 6110.6120		1,251,949	199,004	10,584	12,518	323,080	-	-	-	387,797	-	338,986	-	-	-
2	6210.6220,6230,6310,6410	A-11,Ln32	510	510	-	-	12,071	-	-	-	14,523	-	50,020	-	-	-
3	PI NonSpec Account 6510.6530,6540	A-12,Ln24	14,527	5,103	382	510	2,233	-	-	-	2,687	-	29,588	-	33,738	-
4	Cust Oper Accts 6810.6820,6840	A-13,Ln54	1,451,667	211,812	13,034	68	337,364	-	-	-	385,007	-	418,595	-	41,061	-
5	TOTAL BIG THREE EXPENSES		100,000.00%	14,550.98%	0.80200%	0.80200%	23,239.4%	-	-	-	26,521.3%	-	28,835.1%	-	2,895.9%	-
6	Distribution of Line 5															
7	PI Spec Exp Accts x6110.6120		1,157,503	184,025	9,842	11,527	299,596	-	-	-	339,566	-	312,847	-	-	-
8	PI NonSpec Account 6510.6530,6540	A-11,Ln31	85,211	7,705	382	510	12,071	-	-	-	14,523	-	50,020	-	-	-
9	Cust Oper Accts 6810.6820,6840	A-12,Ln24	109,980	4,801	47	63	2,144	-	-	-	2,580	-	28,417	-	39,435	-
10	allocated on GSF	A-13,Ln54	1,376,304	186,522	10,271	12,000	315,611	-	-	-	356,659	-	391,384	-	32,402	-
11	TOTAL MODIFIED BIG THREE EXPENSES		100,000.00%	14,530.92%	0.7593%	0.8645%	23,198.9%	-	-	-	26,367.1%	-	28,833.5%	-	2,915.2%	-
12	Distribution of Line 11															
13	Plant Specific Expenses		1,251,949	199,004	10,584	12,518	323,080	-	-	-	387,797	-	338,986	-	-	-
14	Plant NonSpecific Expenses		1,269,923	164,227	9,993	9,194	491,417	-	-	-	504,000	-	500,590	-	-	-
15	Customer Operations Expenses		114,527	5,103	49	66	2,233	-	-	-	2,687	-	17,569	-	16,830	-
16	Corporate Operations Expenses		595,001	86,815	4,515	5,387	138,275	-	-	-	157,302	-	171,569	-	13,828	-
17	7100 Oth Oper Inc & Expenses		1,940	303	15	20	475	-	-	-	571	-	527	-	-	-
18	7300 Contributions		3,235,395	455,432	25,157	27,165	855,459	-	-	-	819,708	-	844,910	-	57,891	-
19	TOTAL OPERATING EXPENSES		80,308	12,736	631	843	19,952	-	-	-	24,005	-	22,141	-	-	-
20	Operating Taxes		59	9	0	1	15	-	-	-	18	-	16	-	-	-
21	Expenses Allow/Deductions		59	9	0	1	15	-	-	-	18	-	16	-	-	-
22	5240 Rent Revenues		3,313,676	468,197	25,788	28,009	875,425	-	-	-	843,730	-	867,068	-	57,891	-
24	TOTAL OPERATING EXP & TAXES		100,000.00%	14,128.2%	0.7762%	0.8453%	29,436.4%	-	-	-	25,462.1%	-	26,166.3%	-	1,435.5%	-
25	Distribution of Line 24															
INCOME TAX CALCULATION																
26	Other Operating Income		-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	AFUDC		-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	Operating Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	Unallocable Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	Income Effect Jurisdictional Difference		-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	IRS Income Adjustment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	TOTAL REVENUE & OTHER INCOME		-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	Contributions		1,910	303	15	20	475	-	-	-	571	-	527	-	-	-
34	Operating Expenses		3,231,399	455,149	25,142	27,145	854,984	-	-	-	819,137	-	844,394	-	57,891	-
35	Operating Taxes		80,308	12,736	631	843	19,952	-	-	-	24,005	-	22,141	-	-	-
36	Fixed Charges		129,611	20,555	1,018	1,360	32,201	-	-	-	28,005	-	35,734	-	-	-
37	TOTAL OPERATING EXPENSES		3,443,227	488,743	28,808	29,369	1,007,611	-	-	-	882,455	-	902,786	-	57,891	-
38	State Taxable Income		(3,443,227)	(488,743)	(28,808)	(29,369)	(1,007,611)	-	-	-	(882,455)	-	(902,786)	-	(57,891)	-
39	State Income Tax		(273,468)	(39,099)	(2,145)	(2,350)	(60,609)	-	-	-	(70,596)	-	(90,766)	-	(3,805)	-
40	Federal Taxable Income		(3,443,227)	(488,743)	(26,805)	(29,369)	(1,007,611)	-	-	-	(882,455)	-	(902,786)	-	(57,891)	-
41	State Income Tax		(275,450)	(39,099)	(2,145)	(2,350)	(60,609)	-	-	-	(70,596)	-	(90,766)	-	(3,805)	-
42	Net Federal Taxable Income		(3,167,789)	(449,843)	(24,662)	(27,019)	(927,002)	-	-	-	(811,860)	-	(830,563)	-	(53,260)	-
43	Federal Income Tax		(1,108,719)	(157,375)	(6,632)	(9,457)	(324,451)	-	-	-	(394,159)	-	(390,697)	-	(15,317)	-
44	Amortization of Investment Tax Credit		-	-	-	-	(324,451)	-	-	-	(284,150)	-	-	-	-	-
45	Federal Income Tax		(1,108,719)	(157,375)	(6,632)	(9,457)	(324,451)	-	-	-	(284,150)	-	(290,697)	-	(15,317)	-

GENERAL SUPPORT FACILITIES

LINE	DESCRIPTION	SOURCE	INTERSTATE JURIS TOTAL										Inter-exchange (G)											
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)		(k)	(l)	(m)	(n)	(o)						
1	COE, IOT, C&WF Dir	A-2, Ln6	100.0000%	15.8500%	0.7688%	1.0497%	24.8441%	-	-	-	29.8811%	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Modified Bldg. Three Expenses Dir	A-3, Ln12	100.0000%	14.5582%	0.7593%	0.8945%	23.1888%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	TOTAL LAND & SUPPORT ASSETS		1,294,330	205,267	10,171	13,686	321,565	-	-	-	396,890	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Support Assets-Joint w/GSF - B&C	Ln4a*1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	General Support Facilities - B&C	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Direct Assignment	Ln6a*1	1,294,330	205,267	10,171	13,686	321,565	-	-	-	396,890	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Total Support Assets	Ln4, 6	100.0000%	15.8500%	0.7688%	1.0497%	24.8441%	-	-	-	29.8811%	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Distribution of Line 7	Ln77a	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Land Assets-Joint	Ln9a*1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Land Assets-Joint	Ln9b*1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Total Land Assets	Ln9, 10	1,294,330	205,267	10,171	13,686	321,565	-	-	-	396,890	-	-	-	-	-	-	-	-	-	-	-	-	-
12	TOTAL LAND & SUPPORT ASSETS	Ln7+11	100.0000%	15.8500%	0.7688%	1.0497%	24.8441%	-	-	-	29.8811%	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Distribution of Line 12	Ln12/12a	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

CENTRAL OFFICE EQUIPMENT

Albion Telephone Company
Study Area: 417213
Study Year: 2005

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)	Carrier Common Lins Pay (k)	Rcvrd (m)	B&C Process (n)	Interchange (o)	
			(a)	(a)														
1	COE - Cat. 1 Manual Switchboard Pct	A-16,Ln3	100.0000%															
2	COE - Cat. 1 TSPS Complex	A-16,Ln6	100.0000%															
3	2290 Over-Sub		100.0000%															
4	Cat 1-Operator Systems																	
5	Manual Switchboards	Ln5a*1																
6	Auxiliary Switchboards	Direct																
7	Intercept	Direct																
8	Directory Assistance	Ln5a*31																
9	Src Obs Boards	Ln5a*31																
10	TSPS	Ln11a*2																
11	Operator	Ln12a*31																
12	RTF	Ln13a*31																
13	Other	Ln14a*31																
14	Direct Assignment	Ln7..14																
15	Total Cat 1	Ln15/15a																
16	Distribution of Line 15																	
17	2210 Central Office Switching																	
18	Cat 2-Tandem Switching	Direct	3,594,816					3,594,816										
19	Intercept	Direct																
20	Direct Assign-MSG	Direct																
21	-PL	Ln15..21																
22	Total Cat 2																	
23	Cat 3-Local Switching - TS	Direct	3,594,816					3,594,816										
24	Cat 3-Local Switching - NTS	Direct																
25	Direct Assign-MSG	Direct																
26	-PL	Ln23..26																
27	Total Cat 3																	
28	TOTAL COE-SWITCHING	Ln22*-27	3,594,816					3,594,816										
29	Distribution of Line 28	Ln28/28a	100.0000%					100.0000%										
30	COE Cat 1,2&3 xSOB (wb.d.h.k)	Ln7..8*28	3,594,816					3,594,816										
31	Distribution of Line 30	Ln30/30a	100.0000%					100.0000%										

CENTRAL OFFICE EQUIPMENT

LINE	DESCRIPTION	SOURCE	INTERSTATE JURIS TOTAL (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 Tandem Sw (i)	Carrier Common Line Pay (k)	BEP (l)	Record (m)	BEC Process (n)	Inter-exchange (o)		
			Chan Term (b)	Special Access CM-Term (c)															
32	2230 Carrier Equip - Transmission																		
34	4.11 Carrier Equip - Circuit																		
35	4.11 Wideband Line																		
36	Direct Assign-MSG	Direct																	
37	4.12 Ex Trk x/WB - Basic	Direct	881,592		881,592														
38	Direct Assign-MSG	Direct																	
39	Ex Trk WB	Direct																	
40	Direct Assign-MSG	Direct																	
41	Ex Trk WB	Direct																	
42	Direct Assign-MSG	Direct																	
43	4.13 Ex Line x/WB	Direct	954,662																
44	Joint MSG	Direct	43,693		43,693														
45	PL & Local	Direct																	
46	Direct Assign-MSG	Direct																	
47	PL	Direct																	
48	Call 4.2-Interexchange	Direct																	
49	4.21 Furn to Others-MSG	Direct																	
50	PL	Direct																	
51	4.22 Wideband	Direct																	
52	J-1MSG-Access	Direct																	
53	-Nonaccess	Direct																	
54	PL TWX-Access	Direct																	
55	-Nonaccess	Direct																	
56	Direct Assign-MSG	Direct																	
57	PL	Direct																	
			62,348		62,348														

CENTRAL OFFICE EQUIPMENT

LINE	DESCRIPTION	SOURCE	INTERSTATE JURIS TOTAL			Local Switching (e)	Dir Asst (f)	Information Surcharge (g)	Equal Access (h)	Transport Tandem Sw (j)		Carrier Common Line Pay (k)	Record (m)	BEC Process (n)	Inter-exchange (o)
			Chan Term (b)	Special Access CM-Term (c)	CM-Facil (d)					Transmission (i)	BP (l)				
65	4.23														
66	COE APPORTIONMENT														
67	PL TWA-Access	Direct	606,361												
68	PL TWA-Access	Direct	51,351	51,351											
69	J1 Msg TWX-IT	Direct													
70	Direct Assign-MSG Nonaccess	Direct													
71	-PL Nonaccess	Direct													
72	Cat 4.3-Host/Remote	Direct	454,603												
73	Joint	Direct													
74	WATS-MSG	Direct													
75	-PL	Direct													
76	Direct Assign-MSG	Direct													
77	-PL	Direct													
78	Total Cat 4		3,054,601	113,689											
79	Ln34..57+59..69		925,275												
80	Ln70		3,054,601	113,689											
81	Ln71/71a		100,000%	3,722%											
82	Ln15+22+27+70		6,648,416	113,689											
83	Ln73/73a		100,000%	1,709%											
84	73 TOTAL CENTRAL OFFICE EQUIP														
85	74 Distribution of Line 73														

INFORMATION ORIGINATOR/TERMINATION EQUIPMENT

LINE	DESCRIPTION	SOURCE	INTERSTATE JURIS TOTAL (a)		Local Switching (e)	Information Dir Asst (f)	Surcharge (g)	Equal Access (h)	Transport Transmission (i)	Fandem Sw (j)	Carrier Common Line Play (k)	BFP (l)	Record (m)	BEC Process (n)	Inter-exchange (o)	
			Chan Term (b)	Special Access CMTerm (c)												CM-Fault (d)
APPORTIONMENT FACTORS																
IOT EQUIPMENT APPORTIONMENT																
1	2310 Int'l Orig 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	L33.7														
9	Distribution of Line 8	L18/8a														
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
Study Area: 472213
Study Year: 2005

LINE	DESCRIPTION	SOURCE	INTERSTATE JURIS TOTAL (a)		Local Switching (b)	Dir Asst (f)	Information Surcharge (g)	Equal Access (h)	Transmission Tandem Sw (i)	Carrier Common Line Pay (c)	Record (CP) (CP)	BEC Process (CP)	Inter-exchange (CP)
			Chain Term (b)	Special Access CM-Term (c)									
1	Cat 1.3 Equip Inter Loops Pst	Records	100.0000%										
CEIVE CAT 1.3 APPORTIONMENT													
2	2410 Cable & Wire Facilities												
3	Cat 1-Exch Line xWB												
4	1.1 Intra PL & WATS	Direct	138,856										
5	1.2 Inter PL & WATS	Direct	138,856										
6	1.3 Jointly Used	Direct	3,034,628										
7	Direct Assign-MSG	Direct											
8	-PL	Direct											
9	Total Category 1	Ltr...3	3,173,484										
10	Cat 2-WB & Exch Trunk												
11	Ex Trk xWB - joint message	Direct											
12	Ex Line WB - PL	Direct											
13	WB Line - MSG	Direct											
14	-PL	Direct											
15	WB Trunk-MSG	Direct	1,230,580										
16	WB Trk Direct Assign-MSG	Direct											
17	-PL	Ltr11...16	1,230,580										
	Total Category 2		1,230,580										

CABLE AND WIRE FACILITIES

Albion Telephone Company
Study Area: 472213
Study Year: 2005

LINE	DESCRIPTION	SOURCE	INTERSTATE JURIS TOTAL														
			Chan Term (b)	Special Access OM-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	CSWF CAT 3-4 AFFORTIONMENT																
19	Cat 3 Interexchange C&WF																
20	J1MSG-Access	Direct															
21	PL/TWA-Access	Direct															
22	Direct Assign-MSG	Direct															
23	-PL	Direct	67,817			67,817											
24	All Other:																
25	J1MSG-Access	Direct															
26	PL/TWA-Access	Direct															
27	Joint TWA-JT	Direct			84,064												
28	Joint TWA-Remote	Direct															
29	Direct Assign-MSG Nonaccess	Direct															
30	-PL Nonaccess	Direct															
31	Total Category 3	Ln20..30	2,716,669		151,881												
32	Cat 4-Hes/Remote																
33	Joint (WAKTS)	Direct															
34	WATS-MSG	Direct															
35	WATS-PL	Direct															
36	Direct Assign-MSG	Direct															
37	-PL	Direct															
38	Total Category 4	Ln33..37	699,310														
39	TOTAL CABLE & WIRE FACILITIES	Ln9+17+31+38	7,820,072	1,389,435	151,881												
40	Distribution of Line 39	Ln39/39a	100.0000%	17.5116%	1.9422%												

AMORTIZABLE ASSETS

Albion Telephone Company
 Study Area: 472213
 Study Year: 2005

LINE	DESCRIPTION	SOURCE	INTERSTATE JURIS TOTAL										Inter-exchange (C)
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
APPORTIONMENT FACTORS													
1	Lend & Support Assets Disr	A-4, Ln13	100.0000%	15.8580%	0.7888%	1.0487%	24.8441%	-	29.8811%	-	27.5704%	-	-
2	2210 COE-Switch Disr	A-5, Ln16	100.0000%	-	-	-	100.0000%	-	-	-	-	-	-
3	2220 COE-Operator Disr	A-5, Ln17	100.0000%	30.2812%	3.7222%	-	-	-	34.7333%	-	31.2533%	-	-
4	2230 COE-Transmission Disr	A-6, Ln15	100.0000%	-	-	-	-	-	-	-	-	-	-
5	2310 IOT Disr	A-7, Ln40	100.0000%	17.5118%	-	1.9422%	-	-	41.7404%	-	38.6058%	-	-
6	2410 C&WF Disr	A-7, Ln40	100.0000%	15.8580%	0.7888%	1.0487%	24.8441%	-	29.8811%	-	27.5704%	-	-
7	G.SF. COE, IOT, C&WF, ER, ACS (LS)	A-2, Ln53	100.0000%	-	-	-	-	-	-	-	-	-	-
TANGIBLE ASSETS APPORTIONMENT													
8	2680 Tangible Assets-Cap Leases	Ln9a*7	-	-	-	-	-	-	-	-	-	-	-
9	2110 Lend & Supt Assets	Ln10*7	-	-	-	-	-	-	-	-	-	-	-
10	2210 COE-Switching	Ln11*7	-	-	-	-	-	-	-	-	-	-	-
11	2220 COE-Operator	Ln12a*4	-	-	-	-	-	-	-	-	-	-	-
12	2230 COE-Transmission	Ln13a*5	-	-	-	-	-	-	-	-	-	-	-
13	2310 IOT	Ln14a*6	-	-	-	-	-	-	-	-	-	-	-
14	2410 C&WF	Ln15a*7	-	-	-	-	-	-	-	-	-	-	-
15	Not Classified by Account	Ln16a*7	-	-	-	-	-	-	-	-	-	-	-
16	Direct Assignment - Cap Leases	Ln9, 16	-	-	-	-	-	-	-	-	-	-	-
17	TOTAL CAPITAL LEASES	Ln17/17a	-	-	-	-	-	-	-	-	-	-	-
18	Distribution of Line 17		-	-	-	-	-	-	-	-	-	-	-
TANGIBLE ASSETS APPORTIONMENT													
19	2680 Tangible Assets-Cap Leases	Ln20a*7	-	-	-	-	-	-	-	-	-	-	-
20	2110 Lend & Supt Assets	Ln21a*2	-	-	-	-	-	-	-	-	-	-	-
21	2210 COE-Switching	Ln22a*3	-	-	-	-	-	-	-	-	-	-	-
22	2220 COE-Operator	Ln23a*4	-	-	-	-	-	-	-	-	-	-	-
23	2230 COE-Transmission	Ln24a*5	-	-	-	-	-	-	-	-	-	-	-
24	2310 IOT	Ln25a*6	-	-	-	-	-	-	-	-	-	-	-
25	2410 C&WF	Ln26a*7	-	-	-	-	-	-	-	-	-	-	-
26	Not Classified by Account	Ln27a*7	-	-	-	-	-	-	-	-	-	-	-
27	Direct Assignment - Cap Leases	Ln28, 27	-	-	-	-	-	-	-	-	-	-	-
28	TOTAL TANGIBLE ASSETS	Ln28/28a	-	-	-	-	-	-	-	-	-	-	-
29	Distribution of Line 28		-	-	-	-	-	-	-	-	-	-	-
30	TOTAL TANGIBLE ASSETS	Ln17+28	-	-	-	-	-	-	-	-	-	-	-
31	Distribution of Line 30	Ln30/30a	-	-	-	-	-	-	-	-	-	-	-
INTANGIBLE ASSETS APPORTIONMENT													
32	2690 Intangible Assets	Ln29a*7	-	-	-	-	-	-	-	-	-	-	-
33	Direct Assignment	Ln32, 33	-	-	-	-	-	-	-	-	-	-	-
34	TOTAL INTANGIBLE ASSETS	Ln34/34a	-	-	-	-	-	-	-	-	-	-	-
35	Distribution of Line 34		-	-	-	-	-	-	-	-	-	-	-

TELECOMMUNICATIONS PLANT - OTHER ACCOUNTS

LINE	DESCRIPTION	SOURCE	INTERSTATE JURIS TOTAL		Local Switching (e)	Information		Equal Access (b)	Transport		Carrier Common Line		Inter-exchange (d)
			(a)	(a)		Dir Asst (f)	Surcharge (g)		Transmission (i)	Tandem Sw (j)	Pay (k)	BFP (l)	
APPORTIONMENT FACTORS													
1	GSF COE/LOT C&M/F Gross Ea Acc	A-2, Ln55	100,0000%		24,8441%				28,8911%			27,5704%	
2	GSF COE/LOT C&M/F Ea Acc (LS)	A-2, Ln53	100,0000%		24,8441%				28,8911%			27,5704%	
OTHER ACCOUNTS APPORTIONMENT													
3	2002 Prop Adm Pmt Telecom Use	Ln3a*1	41,023	6,506	10,192				12,262			11,310	
4	Direct Assignment	Ln4*1											
5	TOTAL PROP HLD PLT TELECOM USE	Ln3, 4	41,023	6,506	10,192				12,262			11,310	
6	Distribution of Line 5	Ln5/6a	100,0000%	0,7658%	24,8441%				28,8911%			27,5704%	
7	2003 Ptl Under Constr	Ln7a*1	201,830	32,008	50,143				60,329			55,645	
8	Direct Assignment	Ln8a*1											
9	TOTAL PLT UNDER CONSTR	Ln7, 8	201,830	32,008	50,143				60,329			55,645	
10	Distribution of Line 9	Ln9/9a	100,0000%	0,7658%	24,8441%				28,8911%			27,5704%	
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											
16	1438 Deferred Charges	Ln16a*2											
17	1230 Material & Supl v/CPPE	Ln17a*2	65,745	10,426	16,334				19,652			18,126	
18	Direct Assignment	Ln18a*2											
19	TOTAL MATERIALS AND SUPPLIES	Ln17, 18	65,745	10,426	16,334				19,652			18,126	
20	Cash Working Capital	Ln20a*2	235,389	37,490	58,731				70,662			65,176	
EQUAL ACCESS INVEST APPORTIONMENT													
21	Equal Access Gross Investment	Direct											
22	Equal Access Gross Investment - Direct Assignment	Direct											
23	Unnormalized Expenses	Direct											
24	Deferred Other Inc Taxes	Direct											
25	Unnormalized Expenses	Direct											
26	TOTAL EQUAL ACCESS INVESTMENT	Ln21-23-24+25											
27	Distribution of Line 26	Ln26/26a											
ALLOW/DISALLOW APPORTIONMENT													
28	Investment Allow/Disallowances	Ln28a*2											
29	Direct Assignment	Ln29a*2											
30	TOTAL INVEST ALLOW/DISALLOWANCES	Ln28, 29											

CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS

Albion Telephone Company
Study Area - 472213
Study Year: 2005

LINE	DESCRIPTION	SOURCE	INTERSTATE		Chan Term (b)	Special Access		Local Switching (e)	Information		Equal Access (h)	Transport		Carrier Common Line Pay (k)	Record (m)	B&C Process (n)	Inter-exchange (d)	
			JURIS TOTAL (a)	CM-Facil (d)		CM-7 term (c)	Dir Asst (f)		Surcharge (g)	Transmission (i)		Tandem Sw (j)						
1	GSF COE IOT C&WF Eq Acs (LS)	A-2, Ln53	100.0000%		15.8550%	0.7658%	1.0497%	24,8441%				29,8911%		27,5704%				
2	GSF COE IOT C&WF Eq Acs Disr	A-2, Ln49	100.0000%		15.8550%	0.7658%	1.0497%	24,8441%				29,8911%		27,5704%				
3	COE IOT XCLL Ltr Pay/B&C LX	A-1, Ln8	100.0000%		15.8550%	0.7658%	1.0497%	24,8441%				29,8911%		27,5704%				
4	COE IOT XCLL Ltr Pay/B&C LX	A-1, Ln8	100.0000%		15.8550%	0.7658%	1.0497%	24,8441%				29,8911%		27,5704%				
5	COE IOT XCLL Ltr Pay/B&C LX	A-1, Ln8	100.0000%		15.8550%	0.7658%	1.0497%	24,8441%				29,8911%		27,5704%				
6	COE IOT XCLL Ltr Pay/B&C LX	A-1, Ln8	100.0000%		15.8550%	0.7658%	1.0497%	24,8441%				29,8911%		27,5704%				
7	COE IOT XCLL Ltr Pay/B&C LX	A-1, Ln8	100.0000%		15.8550%	0.7658%	1.0497%	24,8441%				29,8911%		27,5704%				
8	COE IOT XCLL Ltr Pay/B&C LX	A-1, Ln8	100.0000%		15.8550%	0.7658%	1.0497%	24,8441%				29,8911%		27,5704%				
9	COE IOT XCLL Ltr Pay/B&C LX	A-1, Ln8	100.0000%		15.8550%	0.7658%	1.0497%	24,8441%				29,8911%		27,5704%				
10	COE IOT XCLL Ltr Pay/B&C LX	A-1, Ln8	100.0000%		15.8550%	0.7658%	1.0497%	24,8441%				29,8911%		27,5704%				
11	Net Telecom Plan Disr	A-2, Ln34	100.0000%		15.8550%	0.7658%	1.0497%	24,8441%				29,8911%		27,5704%				
12	4100 Net Cur Dir Op Inc Taxes	A-3, Ln6	100.0000%		14.5508%	0.7589%	0.9020%	23,2394%				26,5213%		28,8351%		2,8265%	2,3241%	
13	OTHER INCOME APPORTIONMENT																	
14	7100 Other Inc & Expenses																	
15	Adv Fds Used Dir Constr	Ln15a*1	1,910		303	15	20	475				571		527				
16	Contributions	Ln16a*1																
17	Abandoned Construction	Ln17a*1																
18	Direct Assignment	Ln18a*1																
19	TOTAL OTHER OPER INC & EXPENSES	Ln19..16	1,910		303	15	20	475				571		527				
20	Fixed Charges																	
21	Interest on Capital Leases	Ln21a*1																
22	Fixed Charges Excl Capital Leases	Ln22a*1	129,611		20,555	1,018	1,360	32,201				38,742		35,734				
23	Amortization of Debt Discount	Ln23a*1																
24	Other Interest	Ln24a*1																
25	TOTAL FIXED CHARGES	Ln25..24	129,611		20,555	1,018	1,360	32,201				38,742		35,734				
26	5240 Rent Revenues																	
27	Suppl Assets	Ln27a*4																
28	Depreciation	Ln28a*5																
29	COE-Operator	Ln29a*6																
30	COE-Transmission	Ln30a*7																
31	IOT	Ln31a*8																
32	C&WF	Ln32a*9																
33	Not Classified by Account	Ln33a*10																
34	C&WF - Unbonded Loop	Direct																
35	Unbonded Loop	Direct																
36	Unbonded Loop	Direct																
37	Local Switching	Direct																
38	Tandem Switching	Direct																
39	Transport Termination	Direct																
40	SS7	Direct																
41	OSS	Direct																
42	Direct Assignment	Ln42a*10																
43	Direct Assignment	Ln43a*10																
44	ITC Amortization - Federal	Ln44a*1																
45	ITC Amortization - State	Ln45a*1																
46	TOTAL ITC AMORTIZATION	Ln46..45																
47	Amortization of Excess Def Taxes	Ln47a*10																
48	Capitalized Payroll Taxes	Ln48a*2																
49	Direct Assignment	Ln49a*2																
50	TOTAL CAPITALIZED PAYROLL TAXES	Ln50..49																
51	Depreciation Adjustments	Ln51a*2																
52	Direct Assignment	Ln52a*2																
53	TOTAL DEPRECIATION ADJUSTMENTS	Ln53..52																
54	Uncollectibles - Joint Message	Ln54a*2																
55	Uncollectibles - End User CCL	Ln55a*2																
56	Uncollectibles - Exchange Carrier	Ln56a*3																
57	TOTAL UNCOLLECTIBLES	Ln57..56																
58	Misc Inc Adjustments	Ln58a*10																
59	Inc Adj Alloc on 2001	Ln59a*11																
60	Inc Adj Alloc on Big 3 Exp	Ln60a*11																
61	TOTAL MISC INC ADJUSTMENTS	Ln61..60																
62	Total Other Income and Tax adjustments	Ln62..25+43+46+47+50	131,521		20,858	1,033	1,381	32,675				38,313		36,281				
63	Distribution of Line 62	Ln63..62a	100.0000%		15.8550%	0.7658%	1.0497%	24,8441%				29,8911%		27,5704%				

PLANT SPECIFIC EXPENSES

Albion Telephone Company
 Study Area - 472213
 Study Year: 2005

LINE	DESCRIPTION	SOURCE	INTERSTATE		Local Switching (e)	Information		Equal Access (h)	Transport		Carrier Common Line Pay (k)	Record (lb)	B&C Process (l)	Inter-exchange (d)
			JURIS TOTAL (a)	Chan Term (b)		Special Access CM-Term (c)	CM-Facil (d)		Dir Asst (f)	Surcharge (g)				
1	GSF, COE, IOT, C&WF, Eq Acc (LS)	A-2, Ln53	100.0000%	15.8550%	0.7858%	1.0497%	-	-	-	27.5704%	-	-	-	-
2	2110 Land & Support Assets Distr	A-4, Ln13	100.0000%	15.8550%	0.7858%	1.0497%	-	-	-	27.5704%	-	-	-	-
3	2210 COE Switching Distr	A-2, Ln172	100.0000%	-	-	-	-	-	-	-	-	-	-	-
4	2220 COE Operator Systems Distr	A-5, Ln102	100.0000%	30.2912%	-	-	-	-	-	31.2533%	-	-	-	-
5	2230 COE Transmission Distr	A-5, Ln102	100.0000%	17.5118%	-	-	-	-	-	41.7404%	-	-	-	-
6	6410 C&WF Distr	A-7, Ln140	100.0000%	-	1.9422%	-	-	-	-	-	-	-	-	-
7	6110 Network Support Expenses	Ln7a*1	22,331	3,541	175	234	-	-	-	6,675	-	-	-	6,157
8	Direct Assignment	Ln8a*1	-	-	-	-	-	-	-	-	-	-	-	-
9	TOTAL NETWORK SUPPORT EXPENSES	Ln7..8	22,331	3,541	175	234	-	-	-	6,675	-	-	-	6,157
10	6120 General Support Expenses	Ln10a*2	72,115	11,437	567	757	-	-	-	21,556	-	-	-	19,882
11	Direct Assignment	Ln11a*2	-	-	-	-	-	-	-	-	-	-	-	-
12	TOTAL GENERAL SUPPORT EXPENSES	Ln10..11	72,115	11,437	567	757	-	-	-	21,556	-	-	-	19,882
13	6210 COE Switching Expenses	Ln13a*3	299,596	-	-	-	-	-	-	-	-	-	-	-
14	Direct Assignment	Ln14a*3	-	-	-	-	-	-	-	-	-	-	-	-
15	TOTAL COE SWITCHING EXPENSES	Ln13..14	299,596	-	-	-	-	-	-	-	-	-	-	-
16	6220 COE Operator Systems Expenses	Ln16a*4	-	-	-	-	-	-	-	-	-	-	-	-
17	Direct Assignment	Ln17a*4	-	-	-	-	-	-	-	-	-	-	-	-
18	TOTAL COE OPERATOR SYS EXPENSES	Ln16..17	-	-	-	-	-	-	-	-	-	-	-	-
19	6230 COE Transmission Expenses	Ln19a*5	264,414	80,094	9,842	-	-	-	-	91,840	-	-	-	82,638
20	Direct Assignment	Ln20a*5	-	-	-	-	-	-	-	-	-	-	-	-
21	TOTAL COE TRANSMISSION EXPENSES	Ln19..20	264,414	80,094	9,842	-	-	-	-	91,840	-	-	-	82,638
22	TOTAL COE EXPENSES	Ln15+16+21	564,010	80,094	9,842	-	-	-	-	91,840	-	-	-	82,638
23	6310 IOT Equip Expenses	Direct	-	-	-	-	-	-	-	-	-	-	-	-
24	Equip Expenses	Direct	-	-	-	-	-	-	-	-	-	-	-	-
25	Cal 2-Quit Prim Equip Exp	Direct	-	-	-	-	-	-	-	-	-	-	-	-
26	Direct Assignment	Ln24..26	-	-	-	-	-	-	-	-	-	-	-	-
27	TOTAL IOT EXPENSES	Ln24..26	-	-	-	-	-	-	-	-	-	-	-	-
28	6410 C&WF Expenses	Ln28a*6	593,493	103,931	-	11,527	-	-	-	247,726	-	-	-	230,309
29	Direct Assignment	Ln29a*6	-	-	-	-	-	-	-	-	-	-	-	-
30	TOTAL C&WF EXPENSES	Ln28..29	593,493	103,931	-	11,527	-	-	-	247,726	-	-	-	230,309
31	Plt Spec Exp x6110,6120	Ln22+27+30	1,157,503	184,026	9,842	11,527	-	-	-	339,566	-	-	-	312,947
32	TOTAL PLANT SPEC OPER EXP	Ln9+12+31	1,251,949	199,004	10,584	12,516	-	-	-	367,787	-	-	-	338,986
33	Distribution of Line 32	Ln32/32a	100.0000%	15.8555%	0.8454%	0.9959%	-	-	-	28.3780%	-	-	-	27,027.71

CUSTOMER OPERATIONS EXPENSES

Albion Telephone Company
Study Area: 472213
Study Year: 2005

LINE	DESCRIPTION	SOURCE	INTERSTATE JURIS		Chan Term (b)	Special Access CM+Term (c)	CM+Facil (d)	Local Switching (e)	Dir Asst (f)	Information Surcharge (g)	Equal Access (h)	Transport Tandem Sw		Carrier Common Line Pay (k)	Line BFP (l)	Record (m)	BAC Process (n)	Interchange (o)	
			(a)	(a)								(i)	(j)						
APPORTIONMENT FACTORS																			
1	GSF COE, TOT, CMV, EQ Ass (LS)	A-2, Ln55	100.0000%		15.8590%	0.7858%	1.0487%	24,8441%					28,8911%		27.5704%				
2	WMSV-Tel Oper Svc Pct	A-2, Ln1	100.0000%																
3	Operator Svc Pct	A-16, Ln14	100.0000%																
4	Operator Svc Pct	A-2, Ln82	100.0000%																
5	EU Services Order Contact	A-16, Ln19	100.0000%		9.0909%			30,1852%					36,3172%		33.4976%		90,5081%		
6	EU Services Order Contact	A-16, Ln24	100.0000%																
7	EU Billing Inquiry Contacts	A-16, Ln23	100.0000%																
8	IX Carrier Svc Order Contacts	A-16, Ln33	100.0000%																
9	IX Carrier Payment & Collection	A-16, Ln37	100.0000%																
10	IX Carrier Billing Inquiry Contacts	A-16, Ln41	100.0000%																
11	IX Carrier Billing Inquiry Contacts	A-16, Ln45	100.0000%																
EXPENSES APPORTIONMENT																			
12	Marketing Expenses	Ln12a*1																	
13	Direct Assignment	Direct																	
14	TOTAL MARKETING EXPENSES	Ln12, 13																	
SERVICES EXPENSES APPORTIONMENT																			
15	6620 Services Expenses																		
16	Telephone Operator Service:																		
17	Tel Operator Svc	Ln17a*2																	
18	Operator services under contract	Ln16a*2																	
19	Total Tel Oper Svc Exp	Ln17, 18																	
20	Published Direct Listings	Direct																	
21	All Other:																		
22	Cat. 1-LBOE EU Svc Ord Proc	Ln23a*4																	
23	Presubscription	Ln23a*5	43,378																
24	Other	Direct			3,943														
25	Cat 1-LBOE EU P&C	Direct																	
26	Other	Ln25a*6	15,797												15,797				
27	Other	Direct																	
28	Cat 1-LBOE EU BI	Direct																	
29	Other	Ln26a*7																	
30	Other	Ln26a*7	9,404																
31	Cat 1-LBOE IXC SOP	Ln31a*8	219																
32	Cat 1-LBOE IXC P&C	Ln32a*9	1,215																
33	Cat 1-LBOE IXC BI	Ln33a*10	569																
34	Cat 1-LBOE IXC Col - Lmtd	Ln34a*11																	
35	Total Cat 1-LBOE	Ln23, 34	70,714		3,943			644					775		25,916		39,435		

CUSTOMER OPERATIONS EXPENSES

LINE	DESCRIPTION	SOURCE	INTERSTATE JURIS TOTAL		Chan Term (b)	Special Access		Local Switching (e)	Information		Equal Access (f)	Transport		Carrier Common Line Pay (k)	Record (m)	Process (n)	Inter-exchange (o)	
			(a)	(a)		CM-Term (c)	CM-Facil (d)		Dir Asst (f)	Surcharge (g)		Transmission (l)	Tandem Sw (j)					
36	COE,OW&F,OT,XVCL,LI,LPY,B&C,IX	A-2,Ln#6	100.0000%	100.0000%	21.8557%	1.0849%	1.4492%	34.3010%	-	-	-	41.2692%	-	-	-	-	-	
SERVICES EXPENSES APPORTIONMENT																		
37	Cat 2-Reg Proc		18,230	18,230	-	-	-	-	-	-	-	-	-	-	-	-	18,230	
38	Direct	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
39	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
40	Cat 2-CSE Other B&C	Direct	14,172	14,172	-	-	-	-	-	-	-	-	-	-	-	-	14,172	
41	Direct Assignment	Direct	2,501	2,501	-	-	-	-	-	-	-	-	-	-	-	-	2,501	
42	End User Common Line	Direct	4,373	4,373	63	63	63	1,500	-	-	-	-	-	-	-	-	-	
43	Ln#3a*36	Ln#37,43	38,276	38,276	957	47	63	1,500	-	-	-	-	-	-	-	-	-	
44	Total Cat 2-CSE		100.0000%	100.0000%	89.6269%	4.4409%	5.9322%	2.144	-	-	-	-	-	-	-	-	32,402	
45	Cat 2-Spec Acc Dislr	Ln#44/44a....d	105,980	105,980	4,901	47	63	2,144	-	-	-	-	-	-	-	-	32,402	
46	Total 6620*/Cat 3	Ln#19+20+35+44	100.0000%	100.0000%	4.4558%	0.0431%	0.0576%	1,9497%	-	-	-	-	-	-	-	-	29,4591%	
47	Distribution of Line 41	Ln#6/4Ba	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
48	Cat 3-All Other CSE	Ln#8a*47	4,537	4,537	202	2	3	88	-	-	-	-	-	-	-	-	-	
49	Cat 3-Direct Assignment	Ln#6,49	4,337	4,337	202	2	3	88	-	-	-	-	-	-	-	-	-	
50	Total All Other Cat 3		114,527	114,527	5,103	49	66	2,233	-	-	-	-	-	-	-	-	1,627	
51	Total All Other-Cat 1,2,3	Ln#35+44+50	114,527	114,527	5,103	49	66	2,233	-	-	-	-	-	-	-	-	1,627	
52	TOTAL SERVICES EXPENSES	Ln#19+20+51	114,527	114,527	5,103	49	66	2,233	-	-	-	-	-	-	-	-	33,738	
53	TOTAL 6510 & 6620 X/amounts	Ln#12+18+19+22..25	105,980	105,980	4,901	47	63	2,144	-	-	-	-	-	-	-	-	32,402	
54	allocated on GSF	*28+39+44	114,527	114,527	5,103	49	66	2,233	-	-	-	-	-	-	-	-	33,738	
55	TOTAL CUSTOMER OPER EXPENSES	Ln#14+52	100.0000%	100.0000%	4.4558%	0.0431%	0.0576%	1,9497%	-	-	-	-	-	-	-	-	29,4591%	
56	Distribution of Line 34	Ln#6/55a	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

CORP OPERATIONS, TAXES, & EQUAL ACCESS EXPENSES

Albion Telephone Company
 Study Area: 472213
 Study Year: 2005

LINE	DESCRIPTION	SOURCE	INTERSTATE JURIS TOTAL		Chan Term (b)	Special Access CM-Facil		Local Switching (e)	Information Dir Asst (f)		Equal Access (h)	Transport Tandem Sw (j)		Carrier Common Line Pay (k)	Record (m)	Process (n)	Inter-exchange (o)	
			(a)	(c)		CM-Term (c)	CM-Facil (d)		(g)	(i)		(l)	(p)					
APPORTIONMENT FACTORS																		
1	Big Three Expenses	A-3,Ln6	100.0000%	0.9920%	14.5908%	0.7589%	23.2384%	26.5213%	-	-	28.6351%	26.285%	2.3241%	-	-	-	-	-
2	GBF, COE, IOT, CAMP, Eq As (LS)	A-2,Ln53	100.0000%	1.0497%	15.3504%	0.7985%	24.8441%	29.8911%	-	-	27.5704%	28.8530%	2.3457%	-	-	-	-	-
3	Customer Operations/Intr	A-13,Ln58	100.0000%	0.0431%	4.4558%	0.0431%	1.9497%	56.227	-	-	63.307	6.210	5.103	-	-	-	-	-
4	Other Training Expenses	Ln5a*1	219.550	1.980	32.034	1.666	51.022	-	-	-	63.307	6.210	5.103	-	-	-	-	-
5	AI/Other	Ln5a*1	219.550	1.980	32.034	1.666	51.022	-	-	-	63.307	6.210	5.103	-	-	-	-	-
6	Direct Assignment	Ln5.6	219.550	1.980	32.034	1.666	51.022	-	-	-	63.307	6.210	5.103	-	-	-	-	-
7	TOTAL EXEC & PLANNING EXPENSES		340.388	2.993	49.665	2.593	79.104	90.275	-	-	98.151	9.628	7.911	-	-	-	-	-
8	6720 Gen'l and Admin Expenses	Ln9a*1	35.053	3.16	5.116	2.266	8.148	9.289	-	-	10.110	992	815	-	-	-	-	-
9	All Other	Ln9a*1	35.053	3.16	5.116	2.266	8.148	9.289	-	-	10.110	992	815	-	-	-	-	-
10	Direct Assignment	Ln9.10	375.451	3.387	54.781	2.849	87.253	98.575	-	-	108.862	10.620	8.726	-	-	-	-	-
11	TOTAL GENTL & ADMIN EXPENSES		695.001	4.515	86.815	3.387	138.275	157.862	-	-	171.969	18.630	13.928	-	-	-	-	-
12	TOTAL CORPORATE OPER EXPENSES	Ln7*+11	100.0000%	0.9020%	14.5908%	0.7588%	23.2394%	26.5213%	-	-	28.6351%	26.655%	2.3241%	-	-	-	-	-
13	Distribution of Line 12	Ln12/12a																
OPERATING TAXES/APPORTIONMENT																		
14	7200 Operating Taxes	Ln15a*2	352.958	2.773	55.975	3.705	87.669	105.503	-	-	97.312	-	-	-	-	-	-	-
15	Federal Income Taxes	Ln16a*2	352.958	2.773	55.975	3.705	87.669	105.503	-	-	97.312	-	-	-	-	-	-	-
16	State & Local Income Taxes	Ln16a*2	352.958	2.773	55.975	3.705	87.669	105.503	-	-	97.312	-	-	-	-	-	-	-
17	OP FED, STATE, LOCAL TAXES																	
18	FT Allowances/Disallowances	Ln18a*2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Operating Taxes - Property	Ln19a*2	79.322	623	12.580	833	19.707	23.710	-	-	21.869	-	-	-	-	-	-	-
20	Operating Taxes - Other	Ln20a*2	688	165	12.580	833	245	285	-	-	272	-	-	-	-	-	-	-
21	Operating Taxes - Direct Assignment	Ln21a*2	60.368	631	12.738	631	19.952	24.005	-	-	22.141	-	-	-	-	-	-	-
22	TOTAL OPER TAXES w/UTILI	Ln19a,21	60.368	631	12.738	631	19.952	24.005	-	-	22.141	-	-	-	-	-	-	-
OPERATING REVENUE SEPARATIONS																		
23	5084 Interstate Access/End User Revenue	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	5084 State Access/End User Revenue	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	5084 State Access/End User Revenue	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	5100 Long Distance Message Revenue	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	5200 Miscellaneous Operating Revenue	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	7100 Other Operating Revenue	Ln28a*3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	TOTAL OPERATING REVENUE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
EQUAL ACCESS EXP/APPORTIONMENT																		
30	EXPENSES ALLOW/DISALLOW APPORTION	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	Expense Allowances/Disallowances	Ln32a*2	59	0	9	1	15	18	-	-	16	-	-	-	-	-	-	-
32	Interest on Customer Deposits	Ln33a*2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	Other Interest	Ln34a*2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	Direct Assignment	Ln35a*2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	TOTAL EXP ALLOW/DISALLOWANCES	Ln32..34	59	0	9	1	15	18	-	-	16	-	-	-	-	-	-	-

Note 1: Allocated on the A-1

RESERVES AND DEFERRALS

LINE	DESCRIPTION	SOURCE	INTERSTATE JURIS TOTAL		Chan Term (b)	Special Access CM-Term		CM-Facil (d)	Local Switching (e)	Dir Asst (f)	Information Surcharge (g)	Equal Access (h)	Transport Tandem Sw		Record (m)	BEC Process (o)	Inter-exchange (p)	
			(a)	(c)		(i)	(j)											
1	2110 Support Assets Disr	A-4, Ln6	100.0000%	0.7658%	15.6590%	0.7658%	1.0497%	24,8441%	28,8911%	-	-	-	-	-	-	-	27.5704%	-
2	2210 COE Switching Disr	A-2, Ln7,2	100.0000%	-	-	-	-	100.0000%	-	-	-	-	-	-	-	-	-	-
3	2220 COE Operator Disr	A-5, Ln7,2	100.0000%	-	30.2912%	3.7222%	-	-	34.7333%	-	-	-	-	-	-	-	31.2533%	-
4	2310 IOT Disr	A-6, Ln15	100.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	2310 IOT Disr	A-7, Ln40	100.0000%	-	17.5118%	1.9422%	-	-	41.7404%	-	-	-	-	-	-	-	38.8056%	-
6	2410 C&WF Disr	A-2, Ln53	100.0000%	-	15.6590%	0.7658%	1.0497%	24,8441%	28,8911%	-	-	-	-	-	-	-	27.5704%	-
7	GSF, COE, IOT, C&WF, Eq. Ass (LS)	A-8, Ln18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	2680 Capital Leases Disr	A-8, Ln18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	2680 Leasehold Improve Disr	A-8, Ln18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	2005 Telecom P/L Adjustment	A-9, Ln14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RESERVES & DEFERRALS APPORTIONMENT																		
11	1500 Other Juris Assets - Net	Ln11a*7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	3100 Accum Depo-Support Assets	Ln12a*1	1,070,391	-	189,753	8,411	11,236	265,929	319,952	-	-	-	-	-	-	-	295,111	-
13	-COE Switching	Ln13a*2	3,002,338	-	-	-	-	3,002,338	-	-	-	-	-	-	-	-	-	-
14	-COE Operator	Ln14a*3	-	-	525,277	64,547	-	-	602,308	-	-	-	-	-	-	-	541,960	-
15	-COE Transmission	Ln15a*4	1,734,093	-	720,224	-	79,679	-	1,716,656	-	-	-	-	-	-	-	1,595,996	-
16	-IOT	Ln16a*5	4,112,795	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	-C&WF	Ln17a*6	-	-	1,415,254	72,958	91,114	3,265,267	2,636,956	-	-	-	-	-	-	-	2,433,067	-
18	TOTAL ACCUMULATED DEPRECIATION	Ln12..17	9,919,616	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	3200 Accum Depo Property Held For Future Telecom Use	Ln20a*7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	3400 Accum Amort Tangible	Ln22a*8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Capital Leases	Ln23a*9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Leasehold Improv	Ln22..23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	TOTAL ACCUMULATED AMORT-TANGIBLE	Ln25a*7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	3500 Accum Amort-Intangible	Ln26a*10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	3600 Accum Amort-Other	Ln27a*7	-	-	493	24	33	773	930	-	-	-	-	-	-	-	658	-
26	4040 Customer Deposits	Ln28a*7	3,112	-	493	24	33	773	930	-	-	-	-	-	-	-	858	-
27	Direct Assignment	Ln27..28	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	TOTAL CUSTOMER DEPOSITS		3,112	-	493	24	33	773	930	-	-	-	-	-	-	-	858	-
29	TOTAL CUSTOMER DEPOSITS		3,112	-	493	24	33	773	930	-	-	-	-	-	-	-	858	-

RESERVES AND DEFERRALS

Albion Telephone Company
Study Area: 472213
Study Year: 2005

LINE	DESCRIPTION	SOURCE	INTERSTATE JURIS TOTAL		Chan Term (b)	Special Access		Local Switching (e)	Dir Asst (f)	Information Surcharge (g)	Equal Access (h)	Transport Tandem Sw		Carrier Common Line Pay (k)	BFP (l)	Record (m)	BAC Process (n)	Inter-exchange (o)	
			(a)	(c)		CM-Term (c)	CM-Facil (d)					(j)	(i)						(p)
30	2110 Support Assets Dir	A-4, Ln8	100.0000%		15.8590%	0.7858%	1.0497%	24,844.1%				29.8911%		27,570.4%					
31	2210 COE Switching Dir	A-2, Ln72	100.0000%					100.0000%											
32	2220 COE Operator Dir	A-5, Ln75	100.0000%		30.2917%	3.7222%						34.7333%		31,253.3%					
33	2310 IOT Dir	A-6, Ln15	100.0000%																
34	2410 CS&WF Dir	A-7, Ln40	100.0000%		17.5118%	1.9422%						41.7404%		38,805.6%					
35	2001 Tel Pk in Svc Dir	A-2, Ln15	100.0000%		15.8590%	0.7858%	1.0497%	24,844.1%				29.8911%		27,570.4%					
36	Big Three Expenses Dir	A-3, Ln8	100.0000%		14.5909%	0.7589%	0.9020%	23,239.4%				28.5213%		26,444.4%					
37	Big Three Expenses Dir	A-3, Ln8	100.0000%		15.8590%	0.7858%	1.0497%	24,844.1%				29.8911%		27,570.4%					
38	GSF, COE, IOT, CS&WF, Eq. Acc (LS)	A-2, Ln53	100.0000%									23.9311%							
RESERVES & DEFERRALS APPORTIONMENT																			
39	4100 Net Cur Def Op Inc Taxes																		
40	Support Assets	Ln40a'30																	
41	Switching	Ln41a'31																	
42	COE-Operator	Ln42a'32																	
43	COE-Transmission	Ln43a'33																	
44	IOT	Ln44a'34																	
45	CS&WF	Ln45a'35			3.816	189	252	5,076				7.192		6,634					
46	Net Classified by Account	Ln46a'36	24,061		189	252	253	5,978				7.192		6,634					
47	TOTAL NET CUR DEF OP INC TAXES	Ln47a'47a	24,061		15.8590%	0.7858%	1.0497%	24,844.1%				29.8911%		27,570.4%					
48	Distribution of Line 46		100.0000%																
49	4310 Other Long-Term Liabilities	Ln49a'38																	
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 Olig/Term Equip	Ln55a'34																	
56	Net Classified by Account	Ln56a'35																	
57	Net Classified by Acct	Ln57a'36																	
58	TOTAL NET NONCURRENT DEF TAXES	Ln58a'37																	
59	4360 Other Deferred Credits-Net	Ln59a'38																	
60	4370 Other Juris Liabilities & Deferred Credits - Net																		
61	ALLOBS/RES APPORTIONMENT	Ln61a'38																	
62	Accruals & Deferrals	Ln62a'38																	
63	Direct Assignment	Ln63a'38																	
64	TOTAL ACC DEPR/AMORT ALW/DISALLOW	Ln64a'63																	

DISTRIBUTION FACTORS

Albion Telephone Company
 Study Area: 472213
 Study Year: 2005

LINE	DESCRIPTION	SOURCE	INTERSTATE JURIS TOTAL		Special Access		Local Switching (e)	Information		Equal Access (h)	Transport		B&C		Inter-exchange (o)
			(a)	(b)	Chan Term (b)	CM-Term (c)		CM-Facil (c)	Dir Asst (f)		Surcharge (g)	Transmission (i)	Tandem Sw (j)	Pay (k)	
1	6620 Telephone Operator Services														
2	Sid Work Seconds - Manual Boards	Records													
3	Manual Boards	Records													
4	SWS - TSFS	Records													
5	SWS - TSFS %	Records													
6	Sid Work Seconds - Operators	Records													
7	SWS - Operator %	Records													
8	Operator Services Under Contract	Records													
9	Transport	Records													
10	Information	Records													
11	Local Switching	Records													
12	Local Switching	Records													
13	Local Switching	Records													
14	Operator Services Under Contract %	Records													
15	6620 Local Business Office														
16	EU Service Order Processing	Records	10												
17	LEC's own Toll Service	Records	100												
18	Charging IXC Toll service	Records	100.0000%	9.0909%										100	
19	EU SOF Contact %	Records												90.9091%	
20	EU Payment & Collection	Records													
21	LEC's Own Toll Billing	Records													
22	Billing on Behalf of IXC	Records	100											100	
23	End User CCL Charges	Records	100.0000%											100.0000%	
24	EU P&C %	Records													
25	EU Billing Inquiry	Records													
26	LEC's Own Toll Billing	Records													
27	Billing on Behalf of IXC	Records	100											100	
28	End User CCL Charges	Records	100.0000%											100.0000%	
29	EU BI %	Records													
30	IXC Service Order Contacts	Records	100				30					36		33	
31	Big Toll and Access Service	Records				30.1852%						36.3172%		33.4976%	
32	IXC SO Contact %	Records													
33	IXC SO Contact %	Records													
34	IXC Billed Revenue	Records	100				30					36		33	
35	Total Excluding B&C	Records	100.0000%				30.1852%					36.3172%		33.4976%	
36	Billing and Collections	Records													
37	IXC P&C %	Records													
38	IXC Billing Inquiry Contacts	Records	100				30					36		33	
39	Total Excluding B&C	Records	100.0000%				30.1852%					36.3172%		33.4976%	
40	Billing and Collections	Records													
41	IXC BI Contact %	Records													
42	Public Telephone Revenue	Records	100											100	
43	Limited Public Telephones	Records													
44	Public Interest Paystations	Records													
45	IXC BI Contact %	Records	100.0000%											100.0000%	

SEPARATION INPUTS AND FEDERAL INCOME TAX ADJUSTMENT ANALYSIS

Abion Telephone Company
Study Area: 472213
Study Year: 2005

Line	Year	Source	Revenue Requirements									
			Total Special Access	Channel Termination	Special Access Channel Termination	Local Switching Facility	Total Switched Access	Local Switching (A)	Switched Access Information Surchage	Transport	Carrier Common Line	Non Access B/C IX
1		Ln6+Ln9+Ln12	4,423,416	800,091	717,519	37,742	44,831	2,089,658	1,003,300	1,086,358	1,428,209	105,458
2		A-1,Ln5	6,382,027	1,301,614			3,004,571			2,055,841		
3		A-1,Ln24	3,213,676	521,995			1,819,156			867,068	105,458	
4		A-1,Ln20	78,410	16,321			35,729			26,160		
5		A-1,Ln25								113,797		
6		Allocated Line Port Revenue Requirements					(113,797)			84,607		
7		Allocated TIC Revenues		48,645			(53,533)					
8		Total Expense & Other Taxes	3,392,086	587,161			1,307,359			1,091,532	105,458	
9		Income from Interest Charged to Construction										
10		Income Adjustment for FIT										
11		FIT Tax Credit										

LN	DESCRIPTION	SOURCE	TOTAL COMPANY	Special Access		Local Switching (C)	Information Surchage (G)	Evald Access (H)	Transmission (I)	Transport Tandem Sw (J)	Carrier Common Line Pay (K)	Record (M)	Process (N)	Inter-exchange (O)
				Churn Term (E)	Churn Term Ck/term (F)									
12	STEP A - Determine Effective Tax Rate	A-1,Ln51	35.0000%											
13	Effective FIT Rate		53.8462%											
14	Gross-up Factor		131,270	6,185	9,976	87,386								
15	Return on Investment		20,555	1,018	1,360	32,201			250,659		231,382			
16	FIT Tax Credits		59,616	2,782	4,101	29,715			367,742		35,734			
17	FIT Amount at EC's Effective FIT Rate								114,093		105,295			
18	NETC Allowance based upon NECA Settlement System Calculation		35,0000%											
19	Gross-up Factor		53.8462%											
20	FIT Base Amount		596,117	5,167	7,616	55,185			211,886		195,516			
21	FIT at Maximum Tax Rate		315,602	2,782	4,101	29,715			114,093		105,295			
22	Difference in Income Tax Amounts													
23	Gross up of Difference in Tax Amounts													
24	Amount to be reported as Income Adjustment for FIT													
25	STEP C - Gross up of Difference Between Effective Rate and Maximum Rate													
26	Difference in Income Tax Amounts													
27	Gross up of Difference in Tax Amounts													
28	Amount to be reported as Income Adjustment for FIT													
29	STEP D - Verification of Line 12 Computation													
30	(Ln 3 - Ln 12 - Ln 5) x Ln 7 - Ln 5		-395,392	70,684	4,833	47,054			134,054		124,537			

Income Adjustment for FIT: Recalculation
 596,117
 315,602
 901,719
 Adjustment: (Ln 1 + Ln 27, 35 - Ln 2) 0.35

Adjustment by Pool:	FIT (1)	Adjustment (2)	Fixed Charges (3)	Misc. Income Charges (4)	Income Adj. (cols 2 + 3 - 4) (5)
Common Line	105,295		35,734		35,734
Traffic Sensitive - SW	143,909		70,943		70,943
Traffic Sensitive - SP	66,499		22,534		22,534
B&C					
Total	315,602		129,611		129,611

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Albion Telephone Company
Pool Reporting Summary
S YE 12/31/05

A-18

COMMON LINE	Annual	Monthly	1050 Input Line
CL Expenses & Other Taxes			
CL EOT Amount	1,055,007	87,917	9A
Universal Service Contribution Reimb	36,625	3,052	9B
CL Average Net Investment	2,055,641	2,055,641	11
CL Income from AFUDC	-	-	12
CL Expense Adjustment for FIT	-	-	13
CL FIT Tax Credit	-	-	
TS - SWITCHED ACCESS			
SW Expenses & Other Taxes	1,607,696	133,986	17
SW Average Net Investment	3,004,571	3,004,571	18
SW Income from AFUDC	-	-	19
SW Income Adjustment for FIT	-	-	20
SW FIT Tax Credit	-	-	21
TS - SPECIAL ACCESS			
SP Expenses & Other Taxes	597,161	49,763	25
SP Average Net Investment	1,301,614	1,301,614	26
SP Income from AFUDC	-	-	27
SP Income Adjustment for FIT	-	-	28
SP FIT Tax Credit	-	-	29

Albion Telephone Company
 ANALYSIS OF NECA INTERSTATE SETTLEMENT FORMS
 SYE 11/2/06

A-19

	CCL	Switched	Special
Expenses & Other Taxes	(71,828)	143,080	42,373
Average Net Investment (Jan - Dec)	106,402	507,385	251,494
Rate of Return	11.2400%	11.2400%	11.2400%
Return on Investment	11,970	57,070	28,233
Income Adjustment	(72,456)	(108,696)	(39,216)
ITC			
RO-line Adj-ITC	84,426	165,766	67,509
Gross-up Rate	53.8602%	53.8602%	53.8602%
Total FIT (FIT Base-Gross-up rate)-ITC	45,460	89,358	36,331
AFUDC	(14,357)	289,408	107,017
Revenue Requirement (EXP+ROI+FIT+AFUDC)	382,027		

Total Rev Req Impact

	Study Year: 2005 Access Cost Study	Study Year: 2005 Reported to NECA	Annual Adjustment (Est 1 - cost 2)	Monthly Adjustment (Est 1/12)
	(U)	(C)	(C)	(C)

Carrier Common Line

Exp & Other Taxes	1,091,632	1,163,460	(71,828)	(5,986)
Avg Net Invest	2,055,841	1,949,439	106,402	N/A
AFUDC	-	-	(72,456)	(6,038)
Income Adjust for FIT	-	72,456	-	-
FIT Tax Credit	-	-	-	-

Traffic Sensitive - SW:

Expenses & Other Taxes	1,607,836	1,464,756	143,080	11,923
Avg Net Invest	3,004,571	2,497,286	507,285	N/A
AFUDC	-	-	(108,696)	(9,058)
Income Adjust for FIT	-	-	-	-
FIT Tax Credit	-	-	-	-

Traffic Sensitive - SP

Expenses & Other Taxes	587,161	544,788	42,373	3,531
Avg Net Invest	1,301,614	1,050,120	251,494	N/A
AFUDC	-	-	(39,216)	(3,268)
Income Adjust for FIT	-	-	-	-
FIT Tax Credit	-	-	-	-

Albion Telephone Company
 Calculation of NECA Pool Earnings Accrual
 STE 1253105

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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	11.4200%	13.2500%	-	-
2	Maximum Allowed ROR	FCC	11.2500%	11.6500%	-	-
3	Difference	Ln1-Ln2	0.1700%	1.6000%	-	-
4	Tax Allowance	Gross-up @ 35%	1.538462	1.538462	1.538462	1.538462
5	Accrual Factor	Ln3*Ln4	0.2615%	2.4615%	-	-
6	Average Net Investment	24 Month Latest View	1,949,439	3,547,406	-	-
7	Total Over-earnings Accrual	Ln5*Ln6	5,099	87,321	-	92,419