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ANNUAL REPORTITIES 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 offic	ice: 225 West North Street. P.O. Box 98 Albion, ID 83311	
Telephone Number	(Area Code208673-5335	
Cities or towns served:	Albion, Almo, Elba, Holbrook, Malta, Raft River, Malad,	
	Mackay, Moore, Arco, Howe; Idaho: Yost; Utah	
Name and title of officer	r having custody of the general corporate books of account:	
ODeen K. Re	Redman, President	
Address of office where	e corporate books are kept and phone number:	
225 West No	Iorth Street. P.O. Box 98 Albion, ID 83311	
Organized under the law	ws of the State of: Idaho	
Date of organization:	1929 - Incorporated September 11, 1953	
Form of organization (pr	proprietorship, association, corporation): Corporation	
If a Subchapter S Corpo	oration, please specify:	
Name and address of co	controlling company, if any:	
Names of affiliated com	npanies. Give address and description of business: Telsat Systems, Inc.	
P.O. Box 9	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.)

	Term Expired		
	or Current Term	Meetings Attended	Fees Paid
Name	Will Expire	This year	During Year
and Address			
ODeen K. Redman	NA	1	3600
Richard L. Redman	NA	1	3600
Darla Redman	NA	1	3600
Barry Redman	NA	<u> </u>	3600
Name of Chairman of t	he Board:		
Name of Secretary (or	Clerk) of Board:		
Number of Meetings of	the Board during the year:		

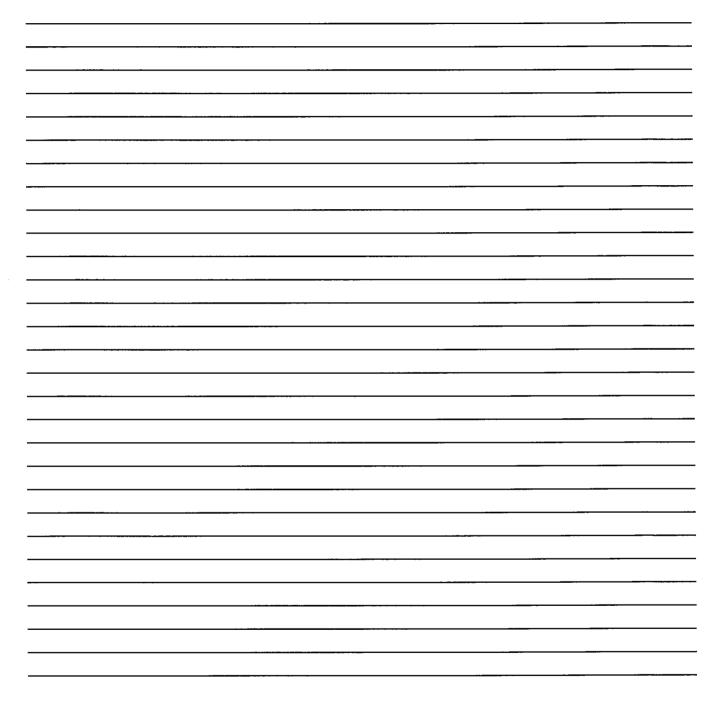
MANAGERS

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
<u> </u>		

NOTES TO THE FINANCIAL STATEMENTS

Please provide important information such as changes in accounting or depreciation practices, extensions or additions to the system; disposal of any substantial portion of the property of the utility; reorganization, mergers, or consolidations with other companies; leases executed; other contracts or agreements entered into; changes made in articles of incorporation or amendments; the occurrence of contingency losses or gains.



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BALANCE SHEET Assets and Other Debits

Title of	Account	Balance Beginning of Year	Balance at End of Year	Increase or (Decrease)
Title Of	Current Assets	UI I Cal	orreat	(Decrease)
1120	Cash and Equivalents	2080617	1453692	-626925
1120	Cash	2000017	1400002_	-020320
1130	Special Cash Deposits		·	
			<u> </u>	
1150	Working Cash Advances			
1160	Temporary Investments Telecommunications Accts. Receivable	404576	420046	-630
1180		431576	430946	32
1181	Accts. Rec. AllowTelecommunications	-21579	-21547	
1190	Other Accounts Receivable	1009325	1671038	661713
1191	Accounts Receivable Allow Other	. <u> </u>		
1200	Notes Receivable			
1201	Notes Receivable Allowance	·		
1210	Interest & Dividends Receivable		407700	
1220	Material and Supplies	171085	187736	16651
1280	Prepayments	58373	84802	26429
1290	Prepaid Rents			
1300	Prepaid Taxes		<u></u>	
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	<u>_</u>	<u></u>	
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		<u> </u>	
3100	Accumulated Depreciated	-20683696	-22729470	-2045774
3200	Accum. Depre Held for Future Use			<u> </u>
3300	Accumulated Depreciation - Nonoperating			
3400	Accumulated Amortization - Tangible			
3410	Accum. Amort Capitalized Leases			
3420	Accum, Amort Leasehold Improvements	<u> </u>		
3500	Accumulated Amortization - Intangible	-1453998	-1453998	0
3600	Accumulated Amortization - Other			
0000			<u> </u>	
	TOTAL ASSETS	22625280	23652605	1027325

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BALANCE SHEET Liabilities & Stockholders' Equity

Title o	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
	Current Maturities - Capital leases			
4070	Income Taxes - Accrued			0
4080	Other Taxes - Accrued	82424	71761	-10663
	Net Current Defer. Oper. Income Taxes			
	Net Current Defer. Nonoper. Income Taxes		<u> </u>	
	Other Accrued Liabilities			
	Other Current Liabilities	383753	310520	-73233
	Long-Term Debt			
	Funded Debt	9647636	9406899	
	Premium on Long-Term Debt			
	Discount on Long-Term Debt			<u> </u>
	Reacquired Debt			
	Obligations Under Capital Leases		<u> </u>	
	Advances from Affiliated Companies			
	Other Long-Term Debt			
	Other Liabilities & Deferred Credits		· ·	
	Other Long-Term Liabilities			•
	Unamort. Oper. Invest. Tax Credits - Net			
	Unamort. Nonoper. Invest. Tax Credits - Net			<u>_</u>
	Net Noncurrent Defer. Oper. Income Taxes	<u></u>	<u> </u>	
	Net Noncur. Defer. Nonoper. Income Taxes	·	<u>.</u>	
	Other Deferred Credits			
	Other Juris. Liab. & Def. Credits - Net			
	Stockholders' Equity	40200	40200	0
	Capital Stock Additional Paid-In Capital	40200	40200	0
			<u>_</u>	
	Treasury Stock Other Capital			
	Retained Earnings	11374406	12525613	1151207
4000	Retained Lannings		12020010	
	TOTAL LIAB. & OTHER CREDITS	22625280	23652605	1027325

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ANALYSIS OF TELECOMMUNICATIONS PLANT IN SERVICE TOTAL Company Basis

	Balance	End	of Year		74813	228072	242121			443/08	1263538	132937	13319	264496	10/00	0/00338			N2020	6811921			00001	56832	88/09	1/0001	000402 607077	117170	706000/1	20001	19321	43100					34468496
	Transfers	and	Adjustments																																		0
	Plant	Retired	or Sold			-57671													-91326	-149686																	-298683
TOTAL Company Basis		Additions	During year							27084	306806	47414	6813	23481		1064554				570969							111081	289815	818451								3266468
TOTAL C	Balance	Beginning	of Year		74813	285743	242121			416624	956732	85523	6506	241015	18708	5701784			146406	6390638				56832	35788	100677	222351	237462	16218501		19327	43160					31500711
				Analysis of Telecommunications Plant in Service	1 Land	2 Motor Vehicles	3 Aircraft	4 Special Purpose Vehicles	5 Garage Work Equipment	6 Other Work Equipment	1 Buildings		3 Office Equipment	4 General Purpose Computers	1 Analog Electronic Switching	2 Digital Electronic Switching	5 Electro-Mechanical Switching	0 Operator Systems	1 Radio Systems	.2 Circuit Equipment	1 Station Apparatus	1 Customer Premises Wiring	.1 Large Private Branch Exchanges	1 Public Telephone Terminal Equipment	2 Other Terminal Equipment	1 Poles		2 Underground Cable	3 Buried Cable	4 Submarine Cable	.6 Intrabuilding Network Cable	1 Aerial Wire	.1 Conduit Systems	-	2 Leasehold Improvements	0 Intangibles	TOTAL PLANT ACCOUNTS
				Ana	2111	2112	2113	2114	2115	2116	2121	2122	2123	2124	2211	2212	2215	2220	2231	2232	2311	2321	2341	2351	2362	2411	2421	2422	2423	2424	2426	2431	2441	2681	2682	2690	

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	Ő	End ts of Year		74813	228072	242121			443708	1263538	132937	13319	264496	18708	6766338			42106	6811921				56832	88/98	1006//	333432	1/2/29	10989315		1932/	43160					0 34407885
	Transfers	and Adjustments																																		
	Plant	Retired or Sold			-57671													-91326	-149686																	-298683
ANALYSIS OF LELECOMMUNICATIONS FLANT ACCOUNTS IDAHO Operations Only	-	Additions During Year							27084	306806	47414	6813	23481		1064554				570969							111081	289815	818451								3266468
ANALYSIS UF IELEC		Beginning of Year	ſ)	74813	285743	242121			416624	956732	85523	6506	241015	18708	5701784			133432	6390638				56832	35788	100677	222351	237462	16170864		19327	43160					31440100
			Analysis of Telecommunications Plant in Service	Land	Motor Vehicles	Aircraft	Special Purpose Vehicles	Garage Work Equipment	Other Work Equipment	Buildings	Furniture	Office Equipment	General Purpose Computers	Analog Electronic Switching	Digital Electronic Switching	Electro-Mechanical Switching	Operator Systems	Radio Systems	Circuit Equipment	Station Apparatus	Customer Premises Wiring	Large Private Branch Exchanges	Public Telephone Terminal Equipment	Other Terminal Equipment	Poles	Aerial Cable	Underground Cable	Buried Cable	Submarine Cable	Intrabuilding Network Cable	Aerial Wire	Conduit Systems	Capital Leases	Leasehold Improvements	Intangibles	TOTAL PLANT ACCOUNTS
			Analy	2111	2112	2113	2114	2115	2116	2121	2122	2123	2124	2211	2212	2215	2220	2231	2232	2311	2321	2341	2351	2362	2411	2421	2422	2423	2424	2426	2431	2441	2681	2682	2690	

ANALYSIS OF TELECOMMUNICATIONS PLANT ACCOUNTS

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ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION Account 3100

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TOTAL Company Basis

	Balance	nor AL Company Dasis nce Domociotion	Credits	Retirements	Balance Fnd
	of Year	Deprediation Rate*	Year	Adjustments	of Year
Analysis of Entries in Accumulated Depreciation					205020
2112 Motor Vehicles	312274	0.250		-416/1	2/0003
2113 Aircraft	389371	0.100			3893/1
2114 Special Purpose Vehicles	410461	0.125	27984		438445
2116 Other Work Equipment					100010
2121 Buildings	533508	0.030	28/02		017700
2122 Furniture	85523	0.125	4082		89605
2123 Office Equipment	6506				0000
2124 General Purpose Computers	238440	0.200	20550		066897
	17501	0.125	1207		18/08
	4233519	0.125	698227		4931/40
2215 Electro-Mechanical Switching					
2220 Operator Systems				10010	1000
2231 Radio Systems	135010	0.200	11395	CZ516-	00000
2232 Circuit Equipment	4114423	0.100	29/066	-149080	4001003
2311 Station Apparatus					
2321 Customer Premises Wiring					
					CC000
2351 Public Telephone Terminal Equipment	56833	0.230			00000
2362 Other Terminal Equipment	35788	0.200			33/88
2411 Poles	101306	0.075			101300
2421 Aerial Cable	197448	0.086	19122		0/0017
2422 Underground Cable	198673	0.065	15435		214108
-	9554625	0.065	904686		10459311
2424 Submarine Cable					20001
2426 Intrabuilding Network Cable	19327	0.200			19021
2431 Aerial Wire	43160	0.146			43100
2441 Conduit Systems					

*Please list individual depreciation rate for each account.

TOTAL

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22729470

-282682

2328456

20683696

ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION Account 3100

IDAHO Operations Only

	Analysis of Entries in Accumulated Depreciation 2112 Motor Vehicles 2113 Aircraft 2114 Special Purpose Vehicles 2115 Garage Work Equipment 2116 Other Work Equipment 2121 Buildings 2121 Buildings 2122 Furniture 2123 Office Equipment 2124 General Purpose Computers 2212 Digital Electronic Switching 2215 Electro-Mechanical Switching	2220 Operator Systems 2231 Radio Systems 2232 Circuit Equipment 2311 Station Apparatus 2321 Customer Premises Wiring 2321 Large Private Branch Exchanges 2351 Public Telephone Terminal Equipment 2362 Other Terminal Equipment 2362 Other Terminal Equipment 2411 Poles 2421 Aerial Cable 2423 Buried Cable 2423 Buried Cable 2424 Submarine Cable 2424 Submarine Cable 2424 Submarine Cable 2423 Intrabuilding Network Cable 2431 Aerial Wire 2431 Aerial Wire	I UIAL
Balance Beginning of Year	312274 312274 389371 389371 410461 410461 533508 85523 6506 238440 17501 4233519	122037 4114423 4114423 56833 35788 101306 197448 197448 198673 9518310 43160 43160	> > -> >
Depreciation Rate*	0.250 0.100 0.125 0.125 0.125 0.125 0.125 0.125 0.125	0.200 0.100 0.230 0.230 0.075 0.086 0.065 0.065 0.065 0.065	
Credits During Year	27984 27984 4082 4082 1207 698227	11395 597066 597066 19122 15435 901373 2325143	
Retirements and Adjustments	-41671	-91325 -149686 -149686	
Balance End of Year	270603 389371 389371 438445 438445 562210 89605 6506 18708 18708 4931746	42107 4561803 4561803 56833 56833 35788 101306 216570 216570 214108 10419683 10419683 10419683 10419683 22676869	

*Please list individual depreciation rate for each account.

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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>	Date Acquired	Book Cost of Investments Disposed of <u>This year</u>	Book Cost of Investments Held at <u>End of Year</u>
Telsat			3182
CoBank Patronage			376269
Rocky Mountain Wireless			148
Syringa Networks			1330327
Internet	<u> </u>		525
Syringa Electronic Equip.	<u> </u>		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	<u>.</u>		1998
Syringa Wireless Totals		<u> </u>	<u>338968</u> 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.

	Amount at End of Year							
	Notes	Accounts						
Name of Company	<u>Receivable</u>	<u>Receivable</u>						
Customers		409398						
Qwest		23347						
CABS	·····	114434						
AT&T		42793						
NECA		1257044						
Telsat		29724						
Idaho USF		44029						
Misc.		159667						
Totals		2080436						

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NOTES PAYABLE

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

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

ACCOUNTS PAYABLE

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

Name of Creditor	<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	1057948

LONG - TERM DEBT

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Accounts 4210, 4240, 4250, 4260, 4270 and 4310

List the required data for each obligation included in these accounts, grouping them by account number and showing totals for each account. If any obligations mature serially or otherwise at various dates, give particulars in a note.

Date	Date	Date Of	Fact	Outstanding	<u>Premium/ Discount</u> Year	<u>Discount</u> Year	Interest for vear	or vear
class & series of Obligation	or Issue	U <u>Maturity</u>	Authorized	<u>Year-End</u>	<u>Total</u>	Amortized	Rate	Amount
RUS Notes	Various	Various		6057011			2% to 5%	263534
CoBank	10-1996	12-2011		3349888			Variable	221623

CAPITAL STOCK

Report below the particulars called for concerning common and preferred stock at end of year, designating separate series of any general class. Show totals separately for common and preferred.

For each class of preferred stock, show the dividend rate and whether dividends are cumulative or noncumulative.

Show details in a footnote of capital stock sold during the year. Include number of shares, consideration received, premium or discount, and expenses incurred.

	Number of Shares	Par Value	Outstan Balanc	ding per <u>e Sheet</u>
Class & Series of Stock	<u>Authorized</u>	<u>per Share</u>	Shares	Amount
Common	100000	4.02	90000	3618000

INCOME & RETAINED EARNINGS STATEMENT

I	tem	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
	Other Nonoperating Income	89737	89737
	Special Charges		
7300	Nonoperating Income and Expense	297013	297013
7410	Nonoperating Investment Tax Credits-Net		
7420	Nonoperating Federal Income Taxes		
	Nonoperating State and Local Income Taxes		
	Nonoperating Other Taxes		
	Provision for Deferred Nonoperating Income Taxes-Net		
7400	Nonoperating Taxes		
7510	Interest on Funded Debt	485157	485157
	Interest Expense-Capital Leases		
	Amortization of Debt Issuance Expense		
	Other Interest Deductions	207	207
7500	Interest and Related Items	485364	485364
7610	Extraordinary Income Credits		
	Extraordinary Income Charges		
	Current Income Tax Effect of Extraordinary Items-Net		
	Provision for Deferred Income Tax Effect of		
	aordinary Items-Net		
7600	Extraordinary Items		
1000		<u> </u>	
7910	Income Effect of Jurisdictional Ratemaking	<u></u>	
Diffe	erences-Net		
7990	Nonregulated Net Income	431557	431557
	AMOUNT TRANSFERRED TO RETAINED EARNINGS	2105469	2097933

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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 Uncollectible Revenues	28504	28504
5301 Uncollectible Revenue - Telecommunications	-15189	-15189
5302 Uncollectible Revenue - Other		
TOTAL OPERATING REVENUES	9187465	9150780
Please identify the following revenues:		
NECA USF \$1835962 To	o what account were they booked?	5082.12
State USF \$528352 To	what account were they booked?	5084.50

OPERATING REVENUES

ltem	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	E 3035793	302114

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OPERATING REVENUES

ltem	Total Company 	Idaho Only 3021149
Plant Nonspecific Operations Expense		
6510 Other Property/Plant/Equipment Expenses		<u> </u>
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	2020101	
6563 Amortization Expense - Tangible		
6564 Amortization Expense - Intangible		
6565 Amortization Expense - Other		
•		2552736
Total Plant Nonspecific Operations Expenses Customer Operations Expense	2557388	2002700
• •	29063	29063
6610 Marketing	29003	29003
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
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as of December 31, 2006 (unless otherwise indicated) **CENTRAL OFFICE DATA**

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Name of Central Office: Albion Telephone Company, Inc.

Prefix (e	Prefix (es): 349,638,645,673,698,824,827,527,554,588,766,767	173,698,8	324,827,527,554	1,588,766,767	2			
Central Office Switch	Type: Nortel DMS - 10	0MS - 10	-					
Check all that apply: Stand Alone Host_X Remote_X	Check one: Digital_X Analog		Check one: Electronic_X Electro-Mechanical Other:					
Access Line Capacity Design:_10244 Installed/Equipped:_5742			Access Lines in Use Customer Lines: 4457 (Include Centrex, PAL, Semi-Pub.) Public Telephone Lines 34	in Use s:4457 :x, PAL, Semi- ne Lines34	-Pub.)	I		
			Company Official Lines 74_	ial Lines 74				
Classification of Customer Access	Secon		Company Test Lines113	Lines_113_	1			
Multi- Line 1-Party	Residence Single Line Mult y 1-Party Part	JCe ne Multi- Party	Subtotal Residence	Centrex N.A.R.	Multi- Line 1-Party	Business Single Line Mt 1-Party Pa	Line Multi- Party	Subtotal Business
Beginning of Year	3495350		3495 350			1018 _ 74 _		1018 74
Disconnects End of Year	420 3425		420 3425			60 _ 1032 _		60 1032
Foreign Exchange: Dial Tone from this C.O.: Dial Tone from another C.O.:			Directory Listings: Number of Customers with Nonpublished or Nonlisted:485 _.	i ngs: stomers with h	Vonpublish	ied or Nonlist	ed:485	1

Residence & Business

Total

4513 424 480 4457

Custom Calling: Number of customers with at least one feature:_1645__ Total number of features subscribed to:__19____

Rev 3/02

NUMBER OF CALLS COMPLETED BY CUSTOMERS DURING 2006.

<u>arriers)</u>	Avg./ Line	86																		
(Total of all Ca	Total	384665																		
Toll Calls Originated (Total of all Carriers)	Interstate	206184																		
Toll (Intrastate	178481																		
ocal Cal	Number Avg./ (1000s) Line																			Page 19
Average #	of Customer Lines in Use	4475																		
	Local Exchange	1 ALL	2	с С	4	5	9	77	8	6	10	11	12	13	14	15	16	17	18	Rev 3/02

2

Rev 3/02

ANNUAL REPORT FOR SMALL TELEPHONE COMPANIES YEAR ENDED DECEMBER 31, 2006.

CUSTOMER RELATIONS RULES COMPLIANCE

	A 31.21.01.603 A 31.41.01.105		
Please prov	vide copies of:		
Summary o	of Customer Relations Rules for Tele	ephone Corporation	<u>s</u>
Idaho Teler	phone Solicitation Act Notification		
Method of I	Notification:		
	Mailed separately to customers	Yes_X	No
	Included in directory	Yes_X	No
	Date of notification2-1-06_		
	Alternate method of notification		
Rule IDAP	A 31.41.01.403.02		
Record of	Complaints:		
	Number received by Company	21	
Category of	f complaints (if known):		
	Deposit Disputes		
	Charges on Bill	X	
	Denial/Termination	X	
	Quality or Availability of Service	X	
	Carrier Selection/Assignment		
	Miscellaneous		
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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.

(Chief Officer)

Officer in Charge of Accounts)

Subscribed and Sworn to Before Me this $27^{\cancel{1}}$ day of $\cancel{100}$, (Year) 2007.

Notary Public

My Commission expires <u>April 16</u>, (Year) <u>2007</u>

Rev 3/02

gdk/excel/jnelson/anulrpts/telannualrpt



COMPANY NAME: Albion Telephone Company, Inc.	pany, Inc	ŭ		For The Year Ended: December 31, 2005	December 31, 2005	· ·		Seperated Results of Idaho Operations	of Idaho Operation	2	
			Total Idaho	Inte	Interstate Operation				Intrastate Operation	-	
FCC Account and	Note	Line	Operations Subject To	MTS & WATS Switched	TOLL PLS Special	. <u> </u>	MTS & WATS Switched	TOLL PLS Special		Local	
Description	Ño.	1	Separations	Access	Access	Total	Access	Access	EAS	(other)	Total
SUMMARY					•		:				
Operating Revenues	:									11 1011001	707 100 F
50XX Local -Billed	Ē	- ·	1,924,737		-	0.0				1944/31.13	0
-EAS Billed	ΞΞ	ง่ะต่	0								0
508X Access-SLC (End User)	ର	.4. u	396,177	396177.24	· · · · · · · · · · · · · · · · · · ·	396,177 5 275 011	674029 84	· · · · · · · · · · · · · · · · · · ·			0 674.030
-Switched (TS+NTS) -Sherial	(2) (2)	o o	426,479	171160770	356732.94	356,733	10:0201 10	69746.44	A TANAN AND A TANAN A TANAN AND AND A TANAN AND AND AND AND AND AND AND AND AND		69,746
51XX Toll -Message	(3a)	7	0			00			· · · · · · · · · · · · · · · · · · ·		010
-Private Line	(3b)	م : م				<u>,</u> ,			······································		0
-Settlement 52XX MiscBilling & Collection	(4)	. 0	31,683	7638.41		7,638	24044.2				24,044
		5	0		· · · · · ·					6690.86	6.691
-Operating Rents		<u>6</u> , 6	6,691		a one was exampled as a	0				56.9	57
-Other Misc. 530X 1 ess: Uncollectible Rev. (-)		<u>5</u> 4	28,814			o				28814.14	28,814
· D2		15.	8,764,579	5,679,727	356,733	6,036,460	698,074	69,746	0	1,960,299	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		97,319	771,831	1,316,723
11 - E	(5a)	2	137,179	76,614	8,597 474949	85,211 1 184 712	16,592 316,568	1,158 22 372	3,764	30,454 624.055	1,041,873
656X Depreciation & Amortization	(5a) (5a)	<u></u> 20	286,359	114.527	0	114,527	68,337		0	103,495	171,832
1	(5a)	20.	1,205,346	505,036	89,965	595,001	199,684	11,957 0	39,756 0	358,948 0	610,345 0
Other Operating	(5a) (5a)	21.	0 6.424.142	2,737,724	493,677	3,231,401	1,019,160	64,781	220,017	1,888,783	3,192,741
	[!										
Operating Taxes:	(9)	23	0			0					0
7230 State/Local Inc. Tax (Current)		24.	0			0			90010	010900	352 504
		25. 26	705,463	298148 -16534	54811 -3040	352,959	112667	400	-1352	-11548	-19,549
7210 Net Deferred income Laxes		27.	0			0		-		100 001	0
		28.	666,340	281,614	51,771	333,385	106,419	6,811	23,034	130,032	202,200
Net Operating Income	-	29.	1,674,097	2,660,389	-188,715	2,471,674	-427,505	-1,846	-243,051	-125,176	-797,577
SUMMARY (continued)	-							•	· · ·		
Average Kate Base 2001 Telecom. Plant in Service	(2b)	-	32,625,172	12,974,504	2,789,315	15,763,819	5,383,419	375,791	1,221,336	9,880,807	16,861,353 0
2005 Plant Acquisition Adjustment	(50)	ณ่เต	0 -19.566.284	-8,340,290	-1,579,326	-9,919,616	-3,015,857	-210,973	-695,547	-5,724,291	-9,646,668
36xx	22	, 4 ,	0	· · · · · · · · · · · · · · · · · · ·				£71	1864	<u>-15081</u>	-25.736
4100-4340 Accum. Deferred Tax (-) 1220 Materials and Supplies		ບ່ບ	49,796	-19803 52955	12790	65,745	31179	2086	4791	53352	91,408
Equal Access Equipment	6	×α	0 496.173	197320	42421	0 239,741	81872	5715	18574	150271	256,432
Total Average Rate Base		; o	13,662,418	4,864,686	1,260,943	6,125,629	2,472,396	17	547,290	4,345,058	7,536,789
					Page 1 of 5	15					

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PLANT IN SERVICE DETAIL 21XX General Support Facilities	-	2,678,776	1,065,306	229,024	1,294,330	442,020	30,855	100,281	811,290	1,384,446
	· · ·							•		
ZZXX Central Office Equipment. CAT 1-Operator Systems	N I	0			0	· · · · · · · · · · · · · · · ·	· ·			00
CAT 2-Tandem Switching (Alloc.) CAT 2-Tandem Switching (Assign.)										0
CAT 3-Local Switching	່າ	4,229,195	3594816		3,594,816			551147	634379	634,379 551 147
CAT 4.12 -Exch. Trunk (Joint Use) CAT 4.12 -Exch. Trunk (Ded. Use)	0.	896,657		881592	881,592		15065			15,065
CAT 4.13 -Subscr. Line (Joint Use)	œ	3,896,483	954662	43683	998,345	954662	34152		1909324	2,898,138 0
CAT 4.13 -Subscr. Line (Ded. Use) CAT 4.23 -IX Trunk (Joint Use)	9 9 9	0 851,435	606361	51351	0 657,712	158937	34786			193,723
CAT 4.23 -IX Trunk Ckt. (Ded. Use)	11.	75,181		62348	62,348		12833			12,833
CAT 4.3 -Host/Remote Trunk Ckt.	<u>5</u> 5	753,627	454603		454,603	119156			179868	299,024
Uther COE Total COE	5. 1	11,253,725	5,610,442	1,038,974	6,649,416	1,232,755	96,836	551,147	2,723,571	4,604,309
									•	
23XX Information Orig./lerm. Equipment:	15.	.0		· · · · · · · · · · · · · · · · · · ·	0			· · · · · · · · · · · · · · · · · · ·		0
Other IOT	16.	<u>0</u>			0					0
Total IOT	17.	0	0	0	0	0	0	0	0	P
			-				:			
24XX Cable & Wire Facilities: CAT 1 3-Subscriber Line (Common)	18.	12.385.929	3034628	138856	3,173,484	3034628	108560		6069257	9,212,445
CAT 1.1,2-Subscriber Line (Ded.)	δ	0			0		· · · · · · · · · · · · · · · · · · ·			0
CAT 2-Exch. Trunk (Joint Use)	2 0.	569,908	a come a monocom p. 1 a	000007	0		47005	569908		569,908
CAT 2-Exch. Trunk (Ded. Use)	-27.	1,278,475	2564818	1230580	1,230,580 2 648 882	490719	76119			566,838
CAT 3-IX Trunk (Joint Use)	23	83.343		67817	67,817		15526			15,526
CAT 4-Host/Remote Trunk	24	1,159,295	699310		699,310	183296			276689	459,985
Other C&WF Total C&WF	25. 26.	0 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: Capital Leases		0			0					0
Leasehold Improvements	28.	0			00					00
Intangibles Total Other Assets	30.	0	0	0	0	0	0	0	0	0
Total Telecom Plant in Service	(5h) 31	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
••••	4			 					-	
Depreciation & Amortization										
Accumulated Depreciation Detail	-	-2,215,307	-880992	-189399	-1,070,391	-365544	-25517	-82931	-670924	-1,144,916
	~ ~	-3,532,162	-3002338		-3,002,338				47067C-	0
312X Operator Systems 312X Central Office Transmission	o 4	-3,987,818	-1144268	-589824	-1,734,092	-699834	-54974	-312886	-1186032	-2,253,726
	ດ ດ	0 000 000	1217607	-800103	0 -4 112 795	-1950479	-130482	-299731	-3337510	-5,718,202
314X Cable & Wire Facilities	(5c) 7.	-19,566,284	-3312032	-1,579,326	-9,919,616	-3,015,857	-210,973	-695,548	-5,724,290	-9,646,668
	i									
Accumulated Amortization Detail	α	0			0		1		· · · · · · · · · · · · · · · · · · ·	0
3420 Leasehold Improvements	6	0								
3500 Intangibles	10.	Ιŋ			of 5 U					

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(1712 94,447 22254 2351 73317 59199 101,021 46172 296,696 654,3 483 207,491 207,401 41315 264,14 49221 3861 3861 207,401 41315 264,14 49221 3861 207,401 163,001 41315 264,14 49221 3861 207,401 163,001 200,401 41,66 432,01 216,01 163,001 163,001 200,403 214,462 216,01 216,01 216,01 216,01 216,01 200,403 21,462 145,200 214,462 216,01 216,01 216,01 216,01 200,411 47,16 21,169 216,01 216,01 216,01 216,02 216,02 216,02 200,411 20,411 216,01 216,01 216,01 216,02 216,02 216,02 216,02 216,02 216,02 216,02 216,02 216,02 216,02 216,02 216,02	(5c) 11. 0 (5c) 12. 0	
264.41 49021 3861 21916 108000 560,400 284.462 882.3 882.3 496.66 1,451,560 418,280 284.462 432.22 4816.66 650,400 418,280 26,572 4316.66 435.66 650,411 16.592 1158 3764 30.454 65,211 16.592 1158 3764 30.454 65,211 16.592 1158 3764 30.454 252,594 101440 8006 45776 177.161 252,594 101440 8006 45576 177.761 252,594 101440 8006 45576 177.761 252,594 101440 8006 45576 177.761 252,594 101440 8006 45576 177.761 252,594 101440 8006 45576 177.761 252,593 216,567 1316.56 1316.56 1 433,155 2557 2666 45576 <t< th=""><th>1. 195,468 77735 2. 507,047 252784</th></t<>	1. 195,468 77735 2. 507,047 252784	
569,4493 284462 18223 435.66 416,280 239,244 91,317 771,431 1 1,157,136 46,562 1158 3764 30454 30454 86,271 16,592 1158 3,764 30454 1 86,271 16,592 1158 3,764 30454 1 86,271 16,592 1158 3,764 30454 1 256,504 9108 6.56 2066 17716 1 256,504 101940 8008 45576 172761 1 1 256,504 101940 8008 45576 17776 1 1 1 256,504 101940 8008 6.56 35156 351155 1	· · ·	
48,500 16592 1158 3764 30454 36,625 16,592 1,158 3,764 30454 36,625 16,592 1,158 3,764 30454 36,625 101340 6.56 2,66 172161 472,720 101340 8008 4,5576 172161 252,554 101340 8008 4,5576 172161 252,554 101340 8008 4,576 172161 252,554 101340 8008 4,576 172161 252,554 101340 8008 4,576 172161 252,517 2,052,19 13729 315,36 31155 0 0 13729 31536 31155 1,184,772 316,36 13729 31536 31155 1,184,772 316,36 13729 31536 31155 1,184,772 316,37 22,373 79,178 624,055 1 1,184,772 316,36 13729 35864	1,418,65 2,568,67	
36.625 16.532 1,168 3,744 30,444 8.5,211 9108 6.56 2066 16718 33,421 252,554 101940 8008 45576 172761 33421 222,554 101940 8008 45576 172761 33421 222,513 13723 31556 35155 31456 33416 0 0 101940 8008 45576 172761 334155 0 0 0 13723 31556 35156 35156 35165 1 1144,712 316,267 22,373 79,178 624,055 1 1 0 0 0 13723 31556 23804 23804 15,797 316,267 22,373 79,178 624,055 1 1 1667 13316 5067 22,373 79,178 624,055 1 1617,917 516,267 13316 23614 23614 23614 <t< td=""><td>(6) 8. 9. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.</td></t<>	(6) 8. 9. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.	
26,671 9108 636 206,671 9108 636 16718 16718 16718 172761 123701 123712 123712 123712 123712 123712 123712 123712 123712 123712 123712 123712 123712 123712 123712 123712 123712 123712 123712		
252.594 101940 8008 45576 172761 432.727 203219 13729 31536 351155 0 0 13729 31536 351155 31155 0 0 203219 13729 31536 351155 351155 1,184,712 316,267 22,373 79,178 624,055 1 0 0 14372 2364 2364 2364 15,797 906 216 2364 2364 2364 15,797 906 216 2364 2364 2364 1331 1331 1331 2364 2364 2364 16,201 2466 2364 2364 2364 2364 1331 1331 1331 2364 2364 2364 16673 18296 5898 5898 2364 2364 14,772 14,772 14,772 14,772 1407,42 2561 7458 7568 <t< td=""><td>55,19 556,14</td></t<>	55,19 556,14	
432.777 205219 13729 31536 351155 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 <td>580,87</td>	580,87	
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	16. 0 17. 1,034,366 348544 18 0	
1,184,712 316,267 22,373 79,178 624,055 1 0 0 0 15,797 9006 14170 15,797 9006 15,797 9006 14170 2,16 216 23804 14170 15,797 9006 1331 1331 15,797 9006 14170 23804 1,331 216 216 23804 1,331 1331 1331 1331 1,331 568 24264 14170 1,331 569 23804 14170 1,331 569 2330 0 14170 1,331 569 333 333 0 16673 1,4,722 4,373 4,373 0 0 103,495 1,14,528 68,337 0 0 103,495 10 1,14,528 15656 1468 15588 140742 10 1,14,528 121385 15588 14168		
0 0 15,797 5087 48848 0 0 15,797 9066 14170 15,797 9906 216 23804 23804 15,797 9906 216 23804 23804 15,797 9906 216 23804 23804 13,311 15,319 5896 23804 23804 0 0 2464 23804 23804 14,172 16673 14170 23804 14,172 16673 14170 16673 14,172 16673 16673 16673 14,172 16673 16673 16673 14,172 16673 16673 16673 14,172 16673 16673 16673 14,172 68,337 0 0 103,495 14,14528 140742 1368 140742 14,1458 15588 140742 13646 14,1458 15588 140742 103,495	2,226,58	
0 14170 141710 141710 141710 141712 141712 1410714 14107415 14107412 14107412 </td <td></td>		
0 0 43.378 5087 48848 15,797 9906 48848 48848 15,797 9906 48848 48848 15,797 9906 14170 23804 9,404 5895 516 48848 1,5797 9906 14170 23804 9,404 589 2360 14170 1,331 589 5393 5393 0 0 2466 14170 14,172 16673 16673 16673 2,501 14,172 16673 16673 2,501 4,373 0 0 103,495 14,528 68,337 0 0 103,495 219,550 78295 4868 15088 140742 213,5451 121388 7269 24168 218206	1.	
0 0 43.378 5087 48848 43.378 5087 9906 48848 15,797 9906 216 2304 9404 5898 2369 23804 9405 5898 216 2304 1,331 1331 1331 14170 1,331 589 589 14170 0 0 24264 14170 14,172 16673 16673 14,172 16673 16673 14,172 16673 16673 14,172 16673 16673 14,172 16673 16673 14,172 16673 16673 14,172 16673 16673 2,501 4373 0 0 14,152 68,337 0 0 103,495 219,550 78295 140742 218206 140742	2	
43.370 5087 48848 15.797 9906 48848 9,404 5898 23804 9,404 5896 23804 9,404 5896 23804 1,331 1331 1331 589 216 236 0 1 14170 0 24264 14170 14,172 16673 16673 2,501 4,373 4373 4,537 68,337 0 0 14,172 68,337 0 103,495 2,501 78295 4888 15588 140742 7563 24168 218,206		
15,797 9906 2304 9,404 5898 246 9,404 5898 14170 216 216 1331 1,331 1331 1331 683 589 589 589 589 589 683 589 589 68 589 14170 18,230 24564 16673 14,172 16673 16673 14,172 16673 16673 14,172 16673 16673 14,172 16673 16673 14,172 16673 16673 14,172 16673 16673 14,172 16673 16673 2,501 4373 0 0 4,373 68,337 0 0 114,528 68,337 0 0 219,550 78295 2468 140742 7269 24168 218206		
216 216 216 1,331 1331 1331 589 589 589 0 24264 16673 14,172 16673 16673 2,501 4,373 4373 2,501 4,373 68,337 14,172 68,337 0 2,501 78295 4888 114,528 68,337 0 219,550 78295 4888 7269 2468 218206	7 49,507 15797 8 29,472 9404	
589 589 589 0 0 24264 18,230 24264 16673 14,172 16673 16673 2,501 4373 4373 2,501 4373 0 16673 14,172 16673 16673 2,501 4373 0 16673 4,537 0 0 103,495 114,528 68,337 0 0 103,495 219,550 78295 4688 15588 140742 2563 7269 24168 218206	432	
0 18,230 24264 16673 14,172 16673 16673 2,501 4,373 4373 2,501 4,373 16673 4,537 68,337 0 103,495 114,528 68,337 0 0 103,495 219,550 78295 4868 15568 140742 7269 24168 218206 218206	1,178	
18,230 24264 16673 14,172 16673 16673 2,501 4,373 16673 2,501 4373 0 103,495 114,528 68,337 0 0 103,495 219,550 78295 4688 15588 140742 215,550 71388 7269 24168 218206	12. 13. 0	
2,501 4373 4373 4,373 4373 4373 4,537 4373 0 14,528 68,337 0 103,495 219,550 78295 4868 15568 140742 Ar 7269 24168 218206	14. 42,494 18230 47,518 14172	
0 0 0 0 103,495 68,337 0 103,495 68,337 0 103,495 703,495 <th 703,495<="" td="" th<=""><td>16. 2,501</td></th>	<td>16. 2,501</td>	16. 2,501
4,537 68,337 0 103,495 114,528 68,337 0 103,495 219,550 78295 4688 15588 140742 215,451 121388 7269 24168 218206	(9) 11. 8, (46 4.37.3	
114,528 06,337 4688 15588 140742 219,550 78295 4888 7569 24168 218206	19. 4,537	
219,550 78295 4688 15588 140742 of 5 375,451 121388 7269 24168 218206	(5a) 20. 286,360 114,528	
	21. 458,863 746.463 307754	

6728 EAS Settlement Expense Total Corporate Operations	(5a)	23. 24.	0 1,205,345	505,036	89,965	0 595,001	199,683	11,957	39,756	358,948	0 610,344
Other Onerating Expenses:								-			:
Equal Access Provision	(10)	25.	00	· · · · · · · · · · · · · · · · · · ·		00					0
Universal Service Fund Lifeline Connection Assistance	(11)	26.				00					0
Total Other	(5a)	28.	0	0	0	0	0	0	0	0	0
Total Operating Expenses	(5a)	29.	6,424,141	2,737,725	493,677	3,231,402	1,019,159	64,782	220,015	1,888,783	3,192,739
OPERATING TAXES DETAIL							-				
Ö		•	164 167	65286	14036	79.322	27089	1891	6146	49719	84,845
		- ~i ~				0					0
7240 Franchise Fees	: :		086	986		986		· · · · · · · · · · · · · · · · · · ·			0
:	: !	i o	165,153	66,272	14,036	80,308	27,089	1,891	6,146	49,719	84,845
72XX Income Taxes (Calculated)	(13)	- <u>-</u>	2 175 785	2 875 730	-150.980	2.724.750	-348,174	3,073	-226,161	21,797	-549,464
Less Fixed Charges (-)	(14)	ωσ	288,844	102917 2 772 813	26694 -177.674	129,611 2.595,139	52209 -400,383	3635 -562	11602 -237,763	91787 -69,990	159,233 -708,697
Other SIT Base Add/Ded. (+-)	(15)	; 9 ;	1 886 441	2 772 813	-177 674	2.595.139	400.383	-562		066'69-	0-708,697
7230 SIT-Current (at 8%)	(16)	- 2	143,558	62,439	15,971	78,410	21,368	1,480	4,709	37,591	65,148 0
Other FIT Base Add/Ded. (+-)	(17)	τ <u>τ</u> τ	0 1.742.883	2,710,374	-193,645	2,516,729	-421,751	-2,042		-107,581	-531,373
Gross FIT		10 10	577,819	251,317	64,284	315,601	86,007	5,955	18,953	151,303	262,218 0
7210P Claimed ITC (-) Surtax Elimination (-) 7220 ETT-Current (lines 15-16-17)	(18)	16. 17.	0 577.819	251,317	64,284	315,601	86,007	5,955	18,953	151,303	0 262,218
	2	5									
2003 FORM LINPUT MASTER'	anv Inc		or The Year Ended	For The Year Ended: December 31,2003 Seperated Results of Idaho Operations							
COMPANT NAME: AMOUNTERPRIVE COMP			Total Idaho		Intrastate	Operation					
	Note		Operations Subject To	Interstate	Intrastate			•			
nescription	No.		Separations	Toll	Toll	EAS	Local (Other)				-
Separation Parameters	(19)										
Plant SLU Minutes of Use (MOU)			90,184,712	25347570	6592010	20387268	37857864 0 41978	· · · · · · · · · · · · · · · · · · ·			
SLU Factor Base SPF - January 1		n n	1.00000	0.25	0.25		0.5				
Base SPF - December 31	(20)	4 v	1.00000		0.25		0.5				
		۰ و	1.00000	0.85	0.10419	0.13074	0.15 0.45198	•	1		
1996 Unweignred DEM Current CAT 3 Dial Equipment Minutes	(21)	- œ c	90,184,713	25347648	6591933	20387268	37857864 0.15	· · · · · · · · · · · · · · · · · · ·			
Current Composite DEM Factor Exchange Trunk - Joint Use MOU	(22)	ف		0.00	6501033	20287268	<u>37857864</u>	· ·			
Host/Remote MOU Kilometers Equal Access MOU	(23) (24)	11.	90,164,713	04014207	6061 600					· · · ·	
Operator Standard Work Seconds Tandem Switching MOU	(25) (26)	13. 14.	0		- Page 4 c	uf 5	-		1 	-	;
					l						

		2 2	1,000,000,10	0100007					•				1
IX Conversation Minute Kilometers		16.	190,191,538	159645592	30545946	-							:
Other Parameters								-		•	•	•	
Access Lines		17.	4923						-				
Unseparated Loop Cost @ 11.1 ROR	(27)	-18 -	1410586								:		
Gross Billed Revenues		:						-	;		-		:
-Marketing Allocation Basis	(28a)	<u>19</u> .	0			a and the second second second				:		1	
-Payment & Collection-End User	(28b)	20.	3,042,153	969026	608739		1462/18						
-Payment & Collection-CXR	(28c)	21.	2,666	1333	1333		an a sum of the		: .		:		1
Service Order Contacts			-								•	•	1
-Service Order ProcEnd User	(29a)	22	3,558	1586	186		1786				•		
-Service Order ProcCXR	(29b)	23	433	216	217								:
Billing Inquiry Contacts			-										-
-Billing Inguiry-End User	(30a)	24.	3,042,153	969026	608739		1462718			•			:
-Billing Inquiry-CXR	(30b)	25.	1,180	590	290					• • •			:
SP+RC Toll Messages	(31)	26.	1,113,798	477663	636135				•		:		
EAS/Local Messages (Msg. Proc.)			0							;			
'BIG 3' Expense Factor-Message	(32)	28.	0.91	0.401589	0.170628	0.033972	0.306719						
-PLS & Special Access		29.	60'0	0.076874	0.010217								
Operator Services Expense Factor	-	ю́.	0						•				
Access Minutes of Use (End Office)		31.	19,426,008	15975569	3450439	ļ							

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Albion Telephone Company Study Area: 472213 Study Year: 2005

REVENUE REQUIREMENT SUMMARY

Study Year. 2005				INTERSTATE	TATE			INTRASTATE	STATE			LOCAL	
	L	TOTAL	Inter ATA		Intral ATA	ATA	Interl ATA	TA	IntraLATA	TA	EAS	User	Other
LINE DESCRIPTION	SOURCE	COMPANY (a)	MSG (b)	(с)	MSG (d)	PL (e)	MSG (f)	PL (9)	MSG (h)	4 ©	9	Defined (k)	0
1 Net Telecom Plant	S-2,Ln46	14,147.704	5,063,546	1,298,481					2,553,461	177.041	563,866	• •	4,491,310
2 Rate Base Adjustment #1 3 Rate Base Adjustment #2	Records												•••
4 Rate Base Adjustment #3 5 RATE BASE	Ln1-24	14,147,704	5,063,546	1,298,481		1	,	ļ	2,553,461	177,041	563,866		4,491,310
6 Rate of Return 7 RETURN ON RATE BASE	Records Ln5*6	9.6266% 1,361,939	11.2500% 569,649	11.2500% 146,079	11.2500% -	11.2500%	8.3000%	8.3000% -	8.3000% 211,937	8.3000% 14,694	8.3000% 46,801	8.3000%	8.3000% 372,779
8 Return Adjustment #1 9 Return Adjustment #2	Records Records				• •	• •	• •		-	- - 14 694	- - 46 801	• • •	372.779
10 NET RETURN	Ln7-89	1,361,939	569,649	146,079		•		I	000 03	100'L	11 602	•	91 787
11 Fixed Charges 12 Amortization of Excess Def Taxes	S-10,Ln24 S-10,Ln47	288,844	102,917	26,694		• •		•••		-	-		
13 Capitalized Payroll Taxes	S-10,Ln50 S-101,n53			· ·		•••			• •	• •	•	• •	
15 FIT Divances/Disallowances	S-14,Ln22	• •	• •	• •	• •	• •		•••		, ,		•••	• •
16 Inc Adj Alloc on 2001 17 Inc Adj Alloc on Big 3 Exp	S-10,Ln61+62		•	•	•	•	• •						•••
18 Total Misc Inc Adjustment 19 AFTER TAX INCOME	S-TULINDS Note 1	1,073,095	466,732	119,385	•	•	'		159,728	11.060	35,199	1	280,992
20 State Income Tax	Ln51	143,558	62,439	15,971	•	,	'	'	21,368	1,480	4.709		37,591
21 State ITC Amortization 22 Net Federal Income Tax	S-10,Ln45 Ln42	577,821	251,317	64,284		• •	• •	• •	86,007	5,955	18,953		151,303
23 Federal ITC Amortization	S-10,Ln44 S-31 n17	- 6.593.296	2.805.664	508.012	• •			••	1,046,913	- 66,713	226,296	• •	1,939,697
24 Operating Expenses & Laxes 25 Nonoperating Expenses	S-10, Ln17+18	-	1	•	•		• •			1 1	• •	• •	• •
26 Uncollectibles 27 Other Adjustments (Net RR)	S-10,Ln57 Records	• •		•••					•	•	•	•	•
28 NET REVENUE REQUIREMENT	Ln10+2026-27	8,676,614	3,689,069	734,347				'	1,366,226	88,842	296,759	• •	2,501,370
29 Gross Receipts Tax 30 7340 Alw Fds Used Dur Constr	Note 2 S-10,Ln15	.,		, ,		•••			•••				'
31 REVENUE REQUIREMENT 32 Diskribution of Line 30	Ln28+29-30 Ln31/31a	8,676,614 100.0000%	3,689,069 42,5174%	734,347 8.4635%	• •		• •	• •	1,366,226 15.7461%	88,842 1.0239%	296,759 3.4202%	1 1	2,501,370 28.8289%
INCOME TAXES									211 037	14 604	46 AN1		372.779
33 Net Return	Ln10	1,361,939	569,649	146,079		•		•	108'117		100'ot		
34 Fixed Charges	Ln11	288,844	102,917 -	26,694				•••	52,209	3,635			
35 Amorization of Excess Deterred Taxes 36 Capitalized Payroll Taxes	Ln13			•	•	i 1					• •	• •	•••
37 Depreciation Adjustment 38 FIT Allowances/Disallowances	Ln14 Ln15	• •	• •						•				• •
39 Inc Adj Alloc on 2001	Ln16 Ln17	• •		• •		• •	• •				•••		
40 mic Any Amochine and Amochine and Amochine and Amochine and Amochine Amo	S-10,Ln44 Ln34+3840	288,844	-	26,694	• •				52,209	3,635	-11,602		91,787
43 Federal Taxable Income	Ln33-42 Gross Up	1,650.916	718,050 251 317	183,670 64.284				1 1	245,735 86,007	17,015 5,955	54,152 18,953		432,295
44 Federal Income Iax 45 Federal Sur-Tax Allocation 43 Not Edical Income Tax	Records Ln44-45-41	577,821	251,317	64,284		••	• •	• •	- 86,007	5,955	18,953		151,303
	Ln33	1.361,939	569,649	146,079		•		1	211,937	14,694	46,801	'	372,779
	Ln34	288,844	102,917	26,694			•	•	52,209	3,635	11,602	'	91,787
45 Other SIT Adjustments A5 Other SIT Adjustments A6 Echeral Income Tav	Records Ln44	577,821	251,317	64,284		, ,	••		86,007	5,955	18,953		151,303
	I n43 46 Grove I In	1 794 474	780.489	199.641		,			267,103	18,494	58,860	,	469,886
47 State Taxable Income 48 State Income Tax	8.0000%	143,558	62 439	15,971					21,368	1,480	4,709	• •	37,591
49 State Sur-Tax Allocation 50 State ITC Amortization	S-10,Ln45	143 558	- 62.439	15.971	• •	• •			21,368	1,480	4,709		37,591
51 Net State income tax													

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Albion Telephone Company Study Area: 472213 Study Year: 2005

SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

Study Year: 2005				INTERSTATE TOLL	E TOLL	INTRAST	INTRASTATE TOLL			LOCAL	
		-010	V lated		Inter ATA	Inter ATA	Intral ATA	TA	EAS	User	Other
NOLLAISUS	SOURCE	COMPANY (a)	MSG (b)	ਤ ਦ	MSG PL (d) (e)	MSG (f) (g)	MSG (h)	PL ()		Defined (k)	Θ
1 2110 Land & Support A	S-4,Ln13	2,678,776	1,065,306	229,024		•	442,020	30,855	100,281		811,290
2 2210 COE-Switching	S-5,Ln36	4,229,195	3,594,816	,				•			634,379
3 2220 COE-Operator 4 2230 COE-Transmission	S-5,Ln23 S-5,Ln76	7,024,533	2,015,627	1,038,974		•••	1,232,755	- 96,836	551,147		2,089,193
5 2310 Info Orig/Term Equip	S-6,Ln11 S-7,Ln42	- 18.692.669	6,298,756	1,521,317		•••	3,708,644	248,099	569,908	• •	6,345,946
7 Total COE, IOT, C&WF B Distribution of Line 7	Ln26 Ln7/7a	29,946,396 100.0000%	11.909.198 39.7684%	2,560,291 8.5496%			4.941,399 16.5008%	344,936 1.1518%	1,121,055 3.7435%	• •	9,069,518 30.2858%
Ear	S-9,Ln22	'	•	•		•		•	•		•
10 2680 Tangible Assets	S-8,Ln31		-	- 215 097 6			5 383 419	375.791	-		9,880,807
11 TELECOM PLT IN SVC-EXCL 2690 12 Distribution of Line 11	Ln1+7+9+10 Ln11/11a	32,625,172	12,9/4,504 39.7684%	8.5496%			16.5008%	1.1518%	3.7435%		30.2858%
13 2690 Intangible Assels	S-8,Ln35 Ln11+13	32,625,172	12.974.504	2,789,315		• •	5,383,419	375,791	1,221,336	• •	9,880,807
15 Distribution of Line 14	Ln14/14a	100.000%	39.7684%	8.5496%	•	•	16.5008%	1.1518%	3.7435%	• •	30.2858%
16 2110 Land Assets 17 2001 TPIS x/Land	S-4,Ln12 Ln 14-16	32,625,172	12,974,504	2,789,315		• • •	5,383,419 16.5008%	375,791	1,221,336 3.7435%		9,880,807 30.2858%
18 Distribution of Line 17	Ln17/17a	100,000%	39.7004%	0.0490%				978	3 178		25.713
19 2002 Prop Hid Fut Telecom Use	S-9,Ln6 S-9,Ln10	84,902 417.712	33,764 166,117	7,259 35,713		· ·	68,926	4,811	15,637		126,508
20 2005 Telecom Part Adjustment	S-9,Ln14 Ln14+19.21	33,127,785	13,174,385	2,832,286			5,466,354	- 381,580	1,240,152	• •	10,033,028
20 1000 Matching and Supplies	S-91 n20	157.154	52,955	12,790		•	31,179	2,086	4,791	•	53,352
23 1220 materials and Suppriss 24 1500 Other Juris Assets-Net	S-15,Ln14			- 010 1			3.015.857	210.973	695,547		5,724,291
25 3100 Accumulated Depreciation 26 Equial Access - Accum Denreciation	S-15,Ln28 S-9,Ln24	19,566.284	8,340,290	- 076'6/6'l			-		•	•	
27 3200 Acc Dep-Hid for Fut Use	S-15,Ln30	•		• •			• •	••			
28 3400 Accum Amort-Tangible 29 3500 Accum Amort-Intangible	S-15,Ln33	•				•	•	'		,	•
30 3600 Accum Amort-Other	S-15,Ln34 S-15,Ln34	- 267 94	-	4.257		•••	8,217	574	1,864		15,081
31 4100 Net Cur Uer Op ind Taxes 32 4340 Noncur Def Oper Ind Tax	S-15,Ln66	-			•	•	•	• •			
33 Equal Access - Deferred Oper Inc Taxes 24 4360 Other Deferred Credits-Net	S-9,Ln25 S-15.Ln67	• •					•	'		•	'
35 4370 Other Jur Liab & Def Credits-Net	S-15,Ln69	- 13 662 850	- 4 867 247	- 1 261 492			2,473,460	172,119	547,532	• •	4,347,008
36 NET FLECOM PLANT A	Ln36/36a	100.000%	35.6083%	9.2290%			18.0956%	1.2592%	4.0057%	•	31.8023%
38 1402 Rural Tel Bank Stock B	S-9,Ln16	I	,	•					- -	•	
	S-9,Ln21	485,285	198,860	37,539			81,064	4,490	-		-
40 Equal Access - Unamortized Expenses D 41 Investment Allow/Disallow E	S-9,Ln26 S-9,Ln31			• •	• •		•	'	•	•	• •
lisa	S-15,Ln72 S-15,Ln37	6.440	2.561	551		· ·	1,063	74	241		1,950
43 4040 Customer Deposits 44 4310 Other Long-Term Liab. H	S-15,Ln57		•	•				• •	. ,		
45 Other Telecom PI Adjust 4 46 NET TELECOM PLT & OTH RATE BASE ITEMS	Records A+BF+I-(G+H)	14,147,704	5,063,546	1,298,481		•	2,553,461	177,041	563,866 3 9856%		4,491,310 31.7459%
47 Distribution of Line 46	Ln46/46a	100.0000%	35./906%	8.1/80%							

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Albion Telephone Company Study Area: 472213 Study Year: 2005

SEPARATED EXPENSE SUMMARY

				INTERSTATE TOLL	E TOLL		INTRASTATE TOLL	E TOLL			LOCAL	
		TOTAL	InterLATA	1	IntraLATA	InterLATA		IntraLATA	I 1	EAS	User	Other
LINE DESCRIPTION	SOURCE	COMPANY (a)	MSG (b)	ч (э	(d) (e) (e)	WSG	۲. (B)	nste (h)	z ⊜	6	(k)	0
1 Pit Spec Exp Accts 6210.6220												
2 6230,6310,6410	S-11,Ln30	2,373,205	953,918	203,585			• •	386,026 16.592	27,043	3 764		30.454
3 PI Nonspec Account 5530	S-12,L019 S-13,L057	286.358	39,303 114,527	-			•	68,337		'	•	103,495
5 TOTAL BIG THREE EXPENSES	Ln24	2,760,118	1,108,434	212,182			'	470,955	28,201	93,766 3 3072%		846,581 30.6719%
6 Distribution of Line 5	Ln5/5a	100.000%	40.1589%	1.05/4%	•	•	'	ar 0700' i t	a 1 30.1			
7 Plant Specific Expenses	S-11,Ln31	2,568,673	1,031,653	220,297	,		'	418,279	29,294	97,319	•	771,831
8 Plant Nonspecific Expenses	S-12,Ln44	2,363,765	1,086,508	183,415		•		332,80U 68.337	000'07	04,30		103.495
9 Customer Operations Expenses	S-13,LN5/ S-14 I n16	1 205.346	505.036	596,965	• •		•	199,684	11,957	39,756	•	358,948
10 Colputate Operations Expenses	S-10,Ln16	3,870	1,622	289			'	641	8	128	,	1,152
12 TOTAL OPERATING EXPENSES	Ln711	6,428,012	2,739,344	493,965		•	'	1,019,801	64,820	220,145	•	056'698'1
	3Cu 11-2	165 152	66 272	14.036				27,089	1,891	6,146	•	49,719
13 Uperating Laxes	S-14 n35		-		,		•	•	,	•		'
15 Expense Allowances/Disallowances	S-14, Ln40	132	47	12		•	•	24	5	5	•	42
16 5240 Rent Revenues	S-10,Ln43	1			•		'	- 010 010 1		-		1 939 697
17 TOTAL OPERATING EXP & TAXES	Ln12+1315-16 Ln17/17a	6,593,296 100.000%	42,5533%	7.7050%				15.8784%	1.0118%	3.4322%	•	29.4192%
									010.00	017 OF		534 066
19 Total Depr & Amort	S-12,Ln43	2,226,585	1,009,894	174.818			'	316,268	22,372	79,178		ccu,428
	S-101-22	2RR R44	102.917	26.694			•	52,209	3,635	11,602	•	91,787
ZU FIXED CRAIGES												
21 Total Operating Revenue	S-14,Ln33					•	•	- 1 M46 013		- 226 296		1.939.697
22 Total Operating Expense & Taxes	Ln17 5 401 a 57	6,593,296	2,805,664	5U8,UTZ		· ·		-		-	•	
23 Uncollectibles 24 Eived Chames	a-ru, cna/	288,844	102,917	26,694		•	•	52,209	3,635	11,602	•	91,787
25 Income Adjustments	S-10,Ln63	1	1	•		•	•	-	- 020	-	• •	(2 D31 484)
26 Net Income	Ln2125	(6,882,140) 100 0000%	(2,908,580) 42 7627%	(534,706) 7 7695%		· •	, ,	(1,033,123) 15.9707%	1.0222%	3.4568%		29.5182%
27 Distribution of Line 26	LILZOZOG	******	20172									007 207 7
28 TOTAL CASH OPER EXPENSES 29 Distribution of Line 28	Ln17+16-19+20 Ln28/28a	4,655,555	1,898,687 40.7832%	359,889 -		•••		782,855 16.8155%	47,976 1.0305%	158,720 3.4093%		1,4U/,429 30.2312%
INCOME TAX CALCULATION												
31 Other Operating Income	S-14,Ln32	'	•	1		·	•					• •
32 AFUDC	S-10,Ln15	'		•		• •	• •	• •			•	1
33 Operating Revenue	S-14, LR33-LR31 S-101 n57		• •			•	•	•	•	•	•	•
34 Income Effect Junisdictional Difference	S-10,Ln60	'	•	'			•				•	
34 IRS Income Adjustment	S-10,Ln62					 		• •				•
	L101.01									1		
36 Contributions	S-10.Ln16	3,870	1,622	289			1	641 1 010 150	38	128 220.018		1,132
37 Operating Expenses	Ln12-Ln11	6,424,142	2,737,723 66 773	453,575			• •	27,089	1,891	6,146	•	49,719
38 Operating Taxes	0-14,LN20 5.401-04	288.844	102 917	26.694	1	•	•	52,209	3,635	11.602	•	91,787
39 Fixed Unarges An TOTAL OPERATING EXPENSES	U-10,Lii2-	6,882,008	2,908,533	534,694	•	•	•	1,099,099	70,346	237,893	•	2,031,442
									70 34RV	1237 8931		(2.031.442)
41 State Taxable Income 42 State Income Tax	Ln35-Ln40 8.0000%	(6,882,008) (550,561)	(2,908,533) (232,683)	(534,694) (42,776)		• •	• •	(87,928)	(5,628)	(19,031)	•	(162,515)
	07 - 30 - 1	1000 000 0/	(2 008 533)	1534 604)			-,	(1,099,099)	(70,346)	(237,893)	•	(2,031,442)
43 Federal Taxable Income	Ln42	(550,561)	(232,683)	(42,776)		•	'	(87,928)	(5,628)	(19,031)	,	(162,515)
45 Net Federal Taxable Income	Ln43-Ln44	(6,331,447)	(2,675,851)	(491,919)		•	•	(1,011,171) /353 910)	(54,718)	(Z18,862) (76.602)	• •	(1,000,327)
46 Federal Income Tax	35.0000%	(2,216,007)	(936,548)	(1/2/1/2)				-			,	
47 Amortization of Investment Tax Credit	S-10,L044	- 13 216 007)	-	(172.172)		•	•	(353,910)	(22,651)	(76,602)		(654,124)
48 Federal Income Tax		17	1-1-2-2-2-2-2-2-2-2-2-2-2-2-2-2-2-2-2-2	N								

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Atbion Telephone Company Study Area: 472213 Study Year: 2005

GENERAL SUPPORT FACILITIES

		TOTAL	InterLATA	A A	IntraLATA	TA	InterLATA	ATA	IntraLATA	ATA	EAS	User	Other
		COMPANY	MSG	Ч	MSG	Ч	MSG	Ч	MSG	۲ ۲		Defined	:
DESCRIPTION	SOURCE	(a)	(q)	(c)	(d)	(e)	e	(6)	(L)	ŝ	9	(k)	e
SEPARATIONS FACTORS								_					
1 Carrier Classification	Records	60											101100
2 Big Three Expenses Distr	S-3,Ln6	100.000%	40.1589%	7.6874%		•	•	•	17.0628%	%/LZ0.1	3.39/2%		30.07 1976
3 Total COE. IOT. C&WF Distr	S-2,Ln8	100.0000%	39.7684%	8.5496%		•	'		16.5008%	1.1518%	3.7435%	'	20.202%
LAND & SUPPORT ASSETS SEPARATION													
4 2110 Land & Support Assets											100 001		000 1 10
5 Support Assets-Joint x/GSF - B&C	Note 1	2.678,776	1,065,306	229,024	•	•	•		442'UZN	202'02	107'001	•	27'r 10
6 General Support Facilities - B&C	Note 1	'	•	'	•	•	•		•	•	•	•	
7 Direct Assignment	Direct	•	•	•	•	•					100 101	•	011 20
8 Tolal Support Assets	Ln57	2.678,776	1,065,306	229,024		•	•		442,020	cco'ne	107'001	•	10230100
9 Distribution of Line 8	Ln8/8a	100.000%	39.7684%	8.5496%	•	ï		. –	16.2008%	%0161.1	0.1400.19		000700
10 Land	Note 1	1		•	'		•	-	'	•	•	•	
11 Direct Assignment	Direct	•	•	•	•	'				'		•	
12 Total Land	Ln1011	•		•	•	'	'		•			•	00 110
Η	Ln8+12	2,678,776		229,024	•	'			442,020		187'001	•	187'110
14 Distribution of Line 13	Ln13/13a	100.0000%	39.7684%	8.5496%		•			16.5008%	1.1518%	3.7435%		10007700
Note 1: If Carrier Classificaton = A, then	Ln5a*2, Ln6a*2, Ln10a*2	10a*2											
If Carrier Classificaton = B, then	Ln5a*3, Ln6a*3, Ln	10a*3											

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Study Area: 472213 Study Your 2005		Ū	CENTRAL OFFICE EQUIPMENT	GUIPMENT							S-5 Sheet 1 of 3	
con		L		INTERSTATE TOLI	E TOLL		INTRA	INTRASTATE TOLL			LOCAL	
		TOTAL	InterLATA		IntraLATA MSG	1.	InterLATA	W	IntraLATA	EAS	User Defined	Other
DESCRIPTION	SOURCE	(a)	(q)	(c)	(d)	(e)	(b) (J)	£	(I) (I)	0	(K)	€
SEPARATIONS FACTORS								1	110001			,
1 WSWS Pct-Switchboards	Records	100.000%	42.8837%		•		•	./c	s/.1163%	•	•	•
2 WSWS Pct-Directory Assistance	Records	•			•		ı	,		'	•	
3 Sub Line MOU Pct	Records	100.000%	28.1060%		•		•		%0015.7	•		\$10t00.40
4 SOB Toll MOU Pct	Records	'	,						•		•	
5 WSWS 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	'	-				•					15 0000%
9 Trans Measured DEM Pct	Records	100.000%	85.0000%		.				,			
COE CATEGORIES 1-3 SEPARATION												-
10 2220 Operator Systems												
Cat 1-Operator Systems												
Loc, Toll, DSA, DSB, and												
Traffic Switchboards	Ln13a*1	'	•		•		•		•	•		
Aux-Direct Assist	Ln14a*2	•	•		•		ı					
Aux-Intercept	Ln15a*3		•		1		•		•	•		
Jt Exch & Toll SOB	Ln16a*4	•	•				•			•		
TSPS-Oper Position	Ln17a*5	'	•		•		•			• •		•
TSPS-RTA	Ln18a ⁻⁶										,	'
TSPS-Other	Ln19a*7	•	•							•		'
Direct Assignment	Direct	'			•		•			•	•	
Total Cat 1	Ln1320	•	•	•	•		•					,
Distribution of Line 21	Ln21/21a	'		•	•	•	•					
COE-OPERATOR	Ln21	,	•		•	•	•	•	•			
24 Distribution of Line 23	Ln23/23a	'	,	•	•	•	•			1		
25 2210 Central Office Switching												
Cat 2-Tandem Switching	Ln26a*8	'	•		•					•		
Direct Assignment	Direct	'		1	•	•		•	•	•	•	
Total Cat 2	Ln2627	•	•	•	•	•		,		•	•	•
Distribution of Line 28	Ln28/28a		•	,	•	•	•	,	•	•		
												076 163
Cat 3-Local Switching - TS	Ln31a*9	4,229,195	3,594,816		•							0 10 1 00
Cat 3-Local Switching - NTS	Ln32a*9	•	•		•		,					-
Direct Assignment	Direct			'	•	•	•			•	•	046 7 63
Total Cat 3	Ln3133	4,229,195	3,594,816	'	•	•			•	•		15 0000%
Distribution of Line 34	Ln34/34a	100.000%		•	•	'	ı			•		634 370
36 TOTAL COF SWITCHING	Ln28+34	4,229,195		'	•	•		•	•	•	•	
		10000.001				•				•	•	%.nnnn.cl

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Albion Telephone Company Study Area: 472213 Study Year: 2005

100.0000% 1,909,324 Other S-5 Sheet 2 of 3 LOCAL User Defined 551,147 EAS e 15,065 34,152 12,833 Other ≓ ∈ IntraLATA 25.0000% 954,662 • User Defined (h) WSG (4) INTRASTATE TOLL EAS ۹ (B 6 InterLATA 43 34,152 . . . INTRASTATE TOLL InterLATA IntraLATA PL PL (1) WSG () ч Э IntraLATA . . . INTERSTATE TOLL InterLATA IntraLATA PL PL (d) (d) WSG (b) INTERSTATE TOLL 62,348 55 43,683 CENTRAL OFFICE EQUIPMENT 881,592 43,683 5 InterLATA -25.0000% 954,662 4,808 3,818,649 Jaint MSG (b) , DSM (d) 896,658 551,147 3,818,649 77,834 TOTAL COMPANY (a) 4,906 3,896,483 100.0000% 100.0000% 75,181 TOTAL æ SOURCE Ln46a*38 Direct Direct Ln49a*40 Direct Ln51a*39 Direct Ln64b*41 Ln640..i Direct Ln58a*42 Ln60a*43 Direct Direct Records Records Records Records Records Records Note 1 DESCRIPTION ASSIGNMENT OF COE CAT 4.13 85 COE Cat 4.13 Working Loops 64 COE Cat 4.13 Assigned Invest Varecard-surve
 Direct Assignment
 Ex Trix wwb - Basic
 Ex Trix wwb - Basic
 Ex Trix wwb - Basic DA
 Ex Trix wwb - Basic DA
 Ex Trix wwb - Basic DA
 Ex Trix wwb - Busic DA
 Ex Une xwmb
 Joint MSG
 PL Local
 39 EV TA VM 39 EV TA VM 40 FEL MOUS - Exchange Trunk 41 Gross Allocator (Trans SPF) 42 COE Cat 4.21+Fum to Others Pct 43 Interexchange TA WM 42 230 Central Office - Tanasmission 45 Cat 4, Exchange Cricuit 46 4, 11 Webbanc-Une SEPARATIONS FACTORS Cal 4,2-Interexchange 4.21 Fum to Others 4.22 Wideband Joint MSG PL Direct Assignr 38 WB Line 5 5 5 5 5 5 6 4 8 2 5 5 5 5 5 6 4 8 2 6 7 7 9 7 9 7 9 8 ₽ LINE

Note 1: Cost per loop =

794.23

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Albian Telephone Company Study Area: 472213 Study Year: 2005

Albion Telephone Company Study Area: 47213 Study Zear: 2005			CENTRAL OFFICE EQUIPMENT	EQUIPMENT							S-5 Sheet 3 of 3	
Study 1 641. 2000				INTERSTATE TOLL	LE TOLL		INTRAST	INTRASTATE TOLL			LOCAL	
		TOTAL	InterLATA		IntraLATA	Inte	InterLATA	IntraLATA		EAS	User	Other
		COMPANY (a)	(p)	PL (c)	(d) (e) (e)	WSG (I)	(6) 1	MSG (h)	7 E	0	(k)	0
SEPARATIONS FACTORS												
65 Conversation Minutes Pct	Records	100.0000%	79.2320% 60.3220%					20.7680%		• •		23.8670%
COE CATEGORY 4 SEPARATION (Cont)												
]							100 017				1
68 Joint MSG	Ln82*64	765,298	606,361		•			156,937	001 FC	'	•	
69 PL, TWX & Local	Ln82ci	86.137	•	51,351				•	18/150	•		
	Direct	'	•	•			•	•	•	•	•	
71 Cat 4.3-Host/Remote MSG												170.000
72 Joint (xWATS)	Ln72a*66	753,628	454,603		•	-		119,155		•		-
	Direct			'	ı	- -		•				
74 Direct Assignment	Direct	'	•	'	•				1			
75 Total Cat 4	Ln4662+6774	7,024,533	2,015,627	1,038,974	ı			1,232,755	96,836	551,147		2,089,193
76 TOTAL COE-TRANSMISSION	Ln75	7,024,533	2,015,627	1,038,974	•	•	•	1,232,755	96,836	551,147		2,089,193
77 Distribution of Line 76	Ln76/76a	100.000%		14.7907%		1		17.5493%	1.3785%	7.8450%	•	29.74147%
78 TOTAL CENTRAL OFFICE FOUR	Ln23+36+76	11,253,727	5,610,442	1,038,974		,		1,232,755	96,836	551,147	•	2,723,572
79 Distribution of Line 78	Ln76/78a	100.0000%	49.8541%	9.2323%		-		10.9542%	0.8605%	4.89/5%	•	\$4.2U13%
				INTERSTATE TOU	re Tri I		INTRAST	INTRASTATE TOLL			LOCAL	
	-											
								ATA LATA		0 V U	lien	Other

			ATA MAL		Introl ATA		Interl ATA	ļ	IntraLATA		EAS	User	Other	
		COMPANY	MSG	Ъ	WSG	Ч	MSG	Ч	MSG	님		Defined	(
LINE DESCRIPTION	SOURCE	(a)	(q)	(c)	(q)	(e)	Ð	(B)	£	0	0	(9)	Ξ	
ASSIGNMENT OF COE CAT 4.23										2			•	
80 COE Cat 4.23 Terms -	Records	514	•	31	•	•	•			7				
-Joint Message Total Terminations		462								201 10				
R1 COF Cat 4.23 - Terms	Note 1	851,436	•	51,351		•			•	100/.45	•			
82 -Joint Message Total Allocated Investment Note 1	Note 1	765,298												
		İ												
Note 1. Cost ner termination =	1,656.49													

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INFORMA		DSM	<u>a</u>
	TOTAL	COMPANY	(a)
			SOURCE
ompany 3			DESCRIPTION
Albion Telephone Company Study Area: 472213 Study Year: 2005			INF

Albion Telephone Company Sludy Area: 472213		*	INFORMATION ORIGIN/TERM EQUIPMENT	QUIPMENT				S-6	
			INTERST	INTERSTATE TOLL	INTRASTATE TOLL	ATE TOLL		LOCAL	
		TOTAL COMPANY	InterLATA MSG PL	IntraLATA MSG PL	InterLATA MSG PL	IntraLATA MSG PL	EAS	User Defined	Other
LINE DESCRIPTION	SOURCE	(a)	(b) (c)	(d) (e)		(J)	9	(K)	Ð
SEPARATIONS FACTORS									
1 Gross Allocator (Trans SPF)	Records	100.0000%	25.0000%		1	25.000%	•	•	******
2 REL MOU's - Coinless Pub Tel	Records	•		-	•		'		1
IOT EQUIPMENT SEPARATION									
3 2310 Info Orig/Term Equip									
4 Cat 1-Other IOT	Ln4a*1	'	•					•	
5 Coints Pub Tel Eq	Ln5a"2	•		•		•	•	•	
6 Direct Assignment	Direct	'							
7 Total Calegory 1	Ln46	•	•		•		•		•
8 Distribution of Line 7	Ln7/7a	'						I	
9 Cat 2-Cust Prem Equip	Direct	•							.
10 Distribution of Line 9	Ln9/9a	•	•			•	•		
11 TOTAL INFO ORIG/TERM FOULP	Ln7+9	•	•	,			•	•	•
12 Distribution of Line 11	Ln11/11a	-	1	-		•			ļ

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Albion Felephone Company Study Area: 472213 Study Vear-2005		0	CABLE AND WIRE FACILITIES	FACILITIES								S-7 Sheet 1 of 2	
		L		INTERSTATE TOLL	TE TOLL			INTRASTATE TOLL	TE TOLL			LOCAL	
		TOTAL	InterLATA		IntraLATA		InterLATA		IntraLATA		EAS	User	Other
	SOURCE	COMPANY (a)	DSM (p)	र्न	(d)	۲ (e)	осм ()	רר (9)	(h)	t e	6	(x)	€
SEPARATIONS FACTORS													10000
1 Gross Allocator Pct (Trans SPF)	Records	100.000%	25.0000%		'		•		25.0000%		•	'	*0000000
2 REL MOU's - Exchange Trunk	Records	100.000%	•						•			•	s
3 WB Line	Records	•		•		•				•	•	• •	
4 MOU Pct-Ex Trk WB	Records	'	•		'		•			Ī			
C&WF CAT 1-2 SEPARATION													
5 2410 Cable & Wire Facilities													
6 Cat 1-Exch Line xMB		108 500						•		108.560	'	'	'
7 1.1 Intra PL & WAIS				410 DEC						-			
8 1.2 Inter PL & WATS	LnZZcd	136,850	000 000 0	000'001		'			3 034 628		•	•	6.069.257
	Ln22b*1	12,138,513	3,034,628		•			,		•	,	•	
10 Direct Assignment	Direct				•				3 024 678	108 560		'	6,069,257
11 Total Category 1	Ln710	12,385,929	3,034,628	138,850	•	'	•	•		000'001			
12 Cat 2-VVD & EXCHITUTIK 13 EV Trk : ioint messane	Ln13a"2	'	,				'					'	'
14 Ex Trk - EAS	Direct	569,908									569,908		,
	Ln15a*3	•		•		•		•		- 11 805	•	•	
	Direct	1,278,474	•	1,230,580	,	'	•	•		C20'74			
	Ln17a ⁴	•	•	•	• •	•	•		•	•	•	•	•
	DILECT	CRF 848 1	•	1 230 580	,	'		'	•	47,895	569,908		'
19 I otal Calegory z		400'000'1											
			L	INTERSTATE TOLL	ATE TOLL	INTRASTATE TOLL	TE TOLL						
			Joint	InterLATA	IntraLATA D1	InterLATA	IntraLATA	EAS	Defined	Other			
DESCRIPTION	SOURCE	(a)) (4)	<u>ئ</u>	10	(e)	9	(6)	£	()			
ASSIGNME													
2D C&WF Cat 1 Working Loops	Records	4,906	4,808	55	•	•	43 0 0 0 0 0 0		•				
21 Distribution of Line 21	Ln20/20a	100.000%	98.0024%	1.1211%		• •	108.560	• •					
22 Cat 1-Ex Line x/WB	L1223 21	525,000,21	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	noning I									

Note 1: Cost per loop =

2,524.6492

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Albion Telephone Company Study Area: 472213 Study Year: 2005

Albion Telephone Company Sudy Area: 472213		0	CABLE AND WIRE FACILITIES	FACILITIES							<i></i>	S-7 Sheet 2 of 2	
Study Tear. 2005				INTERSTATE TOLL	re Toll			INTRASTATE TOLL	TE TOLL			LOCAL	
		TOTAL	InterLATA		IntraLATA		InterLATA	1	IntraLATA		EAS	User	Other
		COMPANY (a)	(p)	PL (c)	(d)	4 (e)	PSW ()	1 (6)	(L)	10	0	(x)	()
SEPARATIONS FACTORS												,	
23 Interexchange Trk WB	Records	1		•		•		•	16 06008/	•			
24 CMM Pct-IX x/WB	Records	100.0000%	83.9400%		•		•		10.000%				
25 C&WF TWX Connect Min Miles Pct-IT	Records	100.0000%	83.9400%		•		•		16.0000%				
26 C&WF TWX Connect Min Miles Pct-Rmt	Records	%0000 001	60.3220%		• •				15.8110%	-	•	-	23,8670%
28 Cat 3-Interexchange C&WF]												
	Direct	83,343	•	67,817	•	•	•	•	•	19,52,61	•	•	•
30 WB - Joint Message	Ln30a*23	•	•	•		'	•	'		•	•	•	
	Ln48b*24	3,055,537	2,564,818		•		•		430'/1R	011 12	•		
	Ln49ci	160,184		84,064		•		'		10'13	•	•	•
	Ln49]*25	•	•		,				•		•		
	Ln49k*26	'	•		•		•		•		•	•	
35 Direct Assignment - Nonaccess	Direct	'	•	'	•	•		•		- 01 64E	•		
Tot	Ln2835	3,299,063	2,564,818	151,881	•	1	•	,	430,713	n	•	•	I
37 Cat 4 Host/Bernote C&WE						_							
	Ln38a*27	1,159,295	699,310		•		•		183,296		•	•	2/6,669
	Direct	•	•	•	•	•	•	'		'	•	'	
	Direct		•	'	'	•	•	•		•	•	•	276.689
ų	Ln3840	1,159,295	699,310	•	'	1		•	02'730		,	•	
42 TOTAL CARLE & MIRE FACILITIES	n11+19+36+41	18.692.669	6,298,756	1,521,317	1	1		'	3,708,644	248,099	569,908	•	6,345,946
43 Distribution of Line 42	Ln42/42a	100.000%	33.6964%	8.1386%		•	'	-	19.8401%	1.3273%	3.0488%		33.9488%
			L	INTERSTATE TOLL	TETOLL	INTRASTATE TOLL	TE TOLL						
		TOTAL	Joint MSG	Inter	Intra	Inter	Intra	EAS	User	Other	Jt MSG TWX	Deserto	
		COMPANY	Exd TWX	LATA	LATA	LATA	LATA		Defined	C	INCET UN		
LINE DESCRIPTION	SOURCE	(a)	(q	0	Ð	(e))	(6)	(L)			2	
ASSIGNMENT OF C&WF CAT 3													
Equiv IX Circ Miles-MS	Records	12,547	226'LL	328	,	•	297	•	•	•	•	•	
45		100 000%	95.0187%										
45 Distribution of Line 44 47 Distribution of Line 45	Ln45/44a	2000000		2.6142%	•	•	2.3671%	•	•	•	•	•	
48 Cat 3-All Other xVVB-MSG	Ln48a*46	3.215,721	3,055,537										
49 -PL,TWX&Local	Ln48a"47			84.064			/6,119	•			•		

256.29

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Albion Telephone Company Study Area: 472213			AMORTIZABLE ASSETS	SETS								S-8	
Study Tear. 2005				INTERSTATE TOLL	E TOLL			INTRASTATE TOLL	E TOLL			LOCAL	
		TOTAL	InterLATA		IntraLATA		InterLATA		IntraLATA		EAS	User	Other
DESCRIPTION	SOURCE	COMPANY (MSG (b)	19	MSG (d)	ц (э	MSG (f)	2 g	(h)	L و	()	Detined (k)	€
SEPARA				;									
1 Land & Support Assets Distr	S-4,Ln14	100.0000%	39.7684%	8.5496%	•	• •	• •	• •	16.5008%	1.1518%	3.7435%	• •	30.2858% 15.0000%
2 2210 COE-SWIGN DIST 3 3230 COE-Onerstor Sustems Distr	3-5,1 n24	-	-				•			•	'	•	
3 2220 COE-Transmission Distr	S-5,Ln77	100.0000%	28.6941%	14.7907%		•		1	17.5493%	1.3785%	7.8460%	'	29.7414%
5 2310 IOT Distr	S-6,Ln12	•	•	'		'	•	1	•	'	•	'	
6 2410 C&WF Distr	S-7,Ln43	100.0000%	33.6964%	8.1386%		·	•	•	19.8401%	1.3273%	3.0488%	•	33.9488
7 2001 TPIS	S-2,Ln8	100.000%	39.7684%	8.5496% a 5406%				• •	16.5008% 16.5008%	1.1518%	3.7435%		30.2858%
	9-5'FULT	× 0000.001	23.1001.20			'			20000				
0 2800 Tannikle Accets - Canital Lenders SEF	7												
2 2000 tanging reacts Capital Leader	1 n10a*1	•		'	•			'	•	'	•	•	
	Ln11a ² 2	'		•		•••		•	•	•			
12 2220 COE-Operator	Ln12a*3	•	•	'	•	'	•		•	•	'	'	
13 2230 COF-Transmission	Ln13a*4	1	•	•		•		•	•	'	•	•	
14 2310 IOT	Ln14a*5	'		,	•	,	,	'	•	'	'	•	
15 2410 C&WF	Ln15a*6	•	•	'		•		•	,	'	•	•	
	Ln16a*7	1		'	•	'	•	,	•	•	•	•	
17 Direct Assignment	Direct	•	•	'	•	٠		•		1	•	•	
18 TOTAL CAPITAL LEASES	Ln1017	,	•	1		•		•	•		•	• •	
19 Distribution of Line 18	Ln18/18a	•		'			•	,		•			
TANGIBLE ASSETS-LEASEHLD IMPROVE SEP													
20 2680 Tangible Assets - Leasehld Improve													
21 2110 Land & Supl Assets	Ln21a ⁻¹	•	•	•		•		•			•		
22 2210 COE-Switching	Ln22a*2	•		•	•	'	•	'			•	•	
23 2220 COE-Operator	Ln23a ⁻ 3	•	•	,		•	•	'	•		• •	• •	
24 2230 COE-Transmission	Ln24a*4	'	•		•	•		'			• •		
25 2310 IOT	Ln25a"5					• •							
26 2410 C&WF	Ln26a ⁻⁶	'	•	•		'			•				
27 Not classified by account	Ln27a ⁻⁷	•	,	'		•							
28 Direct Assignment	Direct	'	•	•	•	'	,	1					
29 TOTAL LEASEHOLD IMPROVEMENTS	Ln2128	•	•	;		•		'	•	'		•	
30 Distribution of Line 29	Ln29/29a	'		•	•		•	'		,	•		
24 TOTAL TANGIBLE ASSETS	n18+29	,	•			•		•	•	'	'	•	
31 Distribution of Line 31	Ln31/31a	•		'	•	1	•	•		'	•	•	
INTANGIBLE ASSETS SEPARATION													
33 2690 Intangible Assets	Ln33a*8	'	•		•	1		•	•	'	•	•	
34 Direct Assignment	Direct	1	•	•		'	•	'		•	•		
35 TOTAL INTANGIBLE ASSETS	Ln3334	1	•	,		•	•	'		•	•	•	
36 Distribution of Line 35	Ln35/35a	•		-		-		·			ĺ		

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Albion Telephone Company Study Area: 472213 Study Year: 2005

TELECOMMUNICATIONS PLANT - OTHER ACCOUNTS

Study Year: 2005		L						1000				1000	
				INTERSTATE TOLL	E TOLL			IN KASIAIE IULL				LUCAL	_
		TOTAL	InterLATA		IntraLATA	•	InterLATA		IntraLATA		EAS	User Dafined	Other
LINE DESCRIPTION	SOURCE	(a)	a) (a)	t 0) (p)	(e)	(j)	(6)	(H)	:0	0	(k)	e
SEPARA									100001.01	1 15400/	10007E C		10030C UC
1 2001 TPIS Distr	S-2,Ln15	100.000%	39.7684%	8.5496%	•	1	•	•	10.30U07%	1.1516%	3.0488%	• •	33 9488%
2 2410 C&WF Distr 3 Fouel Access MOU Pct	S-7,Ln43 Records	*		0.100076	• •			'	-		-	'	1
OTHER ACCOUNTS SEPARATION									000 11	010	0.110		3E 742
4 2002 Prop Hid Fut Telecom Use	Ln4a*1	84,902	33,764	7,259		•	•	'	14,009	8/6	3,1/8	• •	SI 1'07
5 Direct Assignment	Direct			- 010 -	•	•			- 000 11	- 078	3 178	• •	25 713
6 TOTAL PROP HLD FUT TELECOM USE	Ln45 Ln6/6a	54,302 100.000%	39.7684%	8,5496%		• •		•	16.5008%	1.1518%	3.7435%	•	30.2858%
													000
	Ln8a*1	417,712	166,117	35,713	'	1		'	68,926	4,811	15,637	•	126,508
9 Direct Assignment	Direct	-			•	•	•	• •	- 68 976	4.811	15 637	•	126.508
10 TOTAL PLT UNDER CONSTR	Ln89	417,712	100,111/	35,713 9 5406%	•		•	• •	16.5008%	1.1518%	3.7435%	•	30,2858%
11 Distribution of Line 10	Ln10/10a	%0000.00L	08. (D04%	%.08#C.0	•	•	•		20000				
12 2006 Talacom Diant Adiust	1 n12a*1	•	•	•		1	,	•	•		•	'	-
12 2000 refection renuccipation	Direct	1	•	'	•	1	,	,	•	•		'	•
	Ln1213	'	•	•	•	•		•	'	'	•	•	,
15 Distribution of Line 14	Ln14/14a	•	•	'	'	1		,	•	•		'	1
MISC ACCOUNTS SEPARATION	: : 'ר									•		'	1
16 1402 Class B RTB Stock	Ln16a*1	•	•	•	•			'		'			
17 1438 Deferred Charges	Ln17a*1	,	•	•	•	•	•	•	·				,
18 1320 Metodial & Sund v(CDE	I n18a*2	157.154	52.955	12,790	'	1		,	31,179	2,086	4,791	1	53,352
10 1220 material of Outprised Easternment	Direct		•		•	•	•	•	•	'	'	•	•
	Ln18.19	157,154	52,955	12,790	'	'		'	31,179	2,086	4,791	'	53.352
21. Canita Ministration	CWC	485.285	198,860	37,539	•			•	81,064	4,996	16,575	•	146,252
EQUAL ACCESS INVESTMENT SEPARATION													
22 Equal Access Gross Investment	Ln22a*3	•	•		•							• •	• •
23 Equal Access Gross Investment - DA	Direct	'							• •		•		'
24 Accum Depreciation	Ln24a"3		• •									Ĩ	•
25 Deferred Oper Inc Taxes			•		,		,				'	'	•
26 Unamonized Expenses	LI204 0				•	•	,	'	'	'	•	•	'
2/ TUTAL NET EQUAL AUCESS INVESTIMENT 28 Distribution of Line 27	Ln27/27a			'	'	1	•	'		•	1	'	'
INVEST ALLOWDISALLOW SEPARATION	–												
29 Investment Altow/Disallowances	Ln29a*1	•	•	•	•	'	•	1	•	•	1	•	1
30 Direct Assignment	Direct	•		•	•	•	•	'	•	'	•	• •	• •
31 TOTAL INVEST ALLOWIDISALLOWANCES	Ln2930	•			'	•		'					

Proprietary Information

S-10

Albion Telephone Company Study Area: 472213 Study Year: 2005

CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS

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Technic Open														
Image: constraint of the		SOURCE	TOTAL COMPANY (a)			IntraLATA	ار ۱	InterLATA	SM 43		0		User Defined (k)	Other ()
Billing Billing		2	(m)	, ar oor oo	0 r 1000/				1		1518%	3 7435%		30.2858
SADIA Uniting SADIA	1 2001 TPIS Distr 2 2003 PUC-Pct	5-2,LN15 5-9,LN11	100.0000%	39.7684%	8.5496%						1.1518%	3.7435% 3.2983%		30.2858 29.7797
Study S	3 Corp Oper Expenses Distr 4 2680 Capital Leases Distr	S-14,Ln17 S-8,Ln19	-	-	-						'	-	•	0111 10
Sidify SidifyS	5 Net Telecom Plant Distrexcl 4040, 4310	S-2,Ln37 S-41 n0	100.000%	35.6305% 39.7684%	9.2416% 8.5496%		•••				1.1518%	3.7435%		30.2858
51/101 000000 2000000	7 2210 COE-Switching Distr	S-5,Ln37	100.000%	85.0000%	1		'		,					15,0000
Sidial Control Contro Contro Contro <td>8 2220 COE-Operator Distr</td> <th>S-5,Ln24 2-51 n77</th> <td>100 000%</td> <td>- 28 6941%</td> <td>-</td> <td></td> <td>, ,</td> <td></td> <td>- 17</td> <td></td> <td>1.3785%</td> <td>7.8460%</td> <td></td> <td>29.7414%</td>	8 2220 COE-Operator Distr	S-5,Ln24 2-51 n77	100 000%	- 28 6941%	-		, ,		- 17		1.3785%	7.8460%		29.7414%
Sizuation District State Control State Control State	9 223U CUE-ITARISION DISU 10 2310 IOT Distr	S-6,Ln12	-		•	•	•				-	-	•	0070 56
State London London <thlondon< th=""> London <thlondon< th=""> <thlondon< th=""> London</thlondon<></thlondon<></thlondon<>	11 2410 C&WF Dist 12 COE, IOT, C&WF	S-7,Ln43 S-2,Ln8	100.0000%	33.6964% 39.7684%	8.1386% 8.5496%						1.32/3% 1.1518% 1.0217%	3.7435% 3.7435% 3.3972%		30.2858 30.2858 30.6719
Unitady Uniady Unitady Unitady Unitady Unitady Unitady UnitadyU	13 Big Three Expenses Distr OTHER INCOME SEPARATION	S-3,Ln6	100.000%	40.1069%	1.00/47%		'							
Internation (1987) 3801 (1987) 162 (1987) 3801 (1987) 162 (1987) 3801 (1987) 163 (1987) 164 (1987) 164 164 (1987) 164	14 7300 Nonoper Inc & Expenses]								,				
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	15 Alw Fds Used Dur Constr 46 Constructions	Ln15a*2 Lo16a*3	3.870	1.622	289		• •			641	38	128	'	1,152
Diret - <td>16 Contributions 17 Abandoned Construction</td> <th>Ln17a*1</th> <td></td> <td>-</td> <td>i '</td> <td></td> <td>•</td> <td>•</td> <td>-</td> <td>,</td> <td>•</td> <td>•</td> <td>•</td> <td></td>	16 Contributions 17 Abandoned Construction	Ln17a*1		-	i '		•	•	-	,	•	•	•	
Interest LIGNY LOGN 2604 (LG) 2604 2604 (LG) 2604 (LG) 2604 (LG) 2604 (LG) 2604 (LG) 2604 (LG) 2604	18 Other Nonoperating Expense	Direct	I											
Itemase Lighty Logical 280.44 0.0011 2004 1000 2006	19 Fixed Charges													
II. Interest Dispring Logany Log	20 Interest on Capital Leases	Ln20a*4				,	•		• •	52 209	3.635	11.602		91,78
Ont Logins 288.94 COOT 28.94 COOT <	21 Fixed Charges Excl Capital Leases	Ln21a*12 1 n22a*5	268,844		- +60,02					-	1		•	
Indo.21 26644 0.02.31 26644 0.02.31 26644 0.02.31 Indo:80 Indo:80 Indo:80 Indo:80 Indo:80 Indo:80 Indo:80 Indo:80 Indo:80 Indo:80 Indo:80 Indo:80 Indo:80 Indo:80 Indo:80 Indo:80 Indo:80 Indo:80 Indo:80 Indo:80 Indo:80 Indo:80 Indo:80 Indo:80 Indo:80 Indo:80 Indo:80 Indo:80 Indo:80 Indo:80 </td <td>22 Amortization of Lept Discount 23 Other Interest</td> <th>Ln23a*5</th> <td>r</td> <td>•</td> <td>'</td> <td></td> <td>•</td> <td>•</td> <td>•</td> <td></td> <td></td> <td></td> <td>,</td> <td>ř</td>	22 Amortization of Lept Discount 23 Other Interest	Ln23a*5	r	•	'		•	•	•				,	ř
340 Flam Revenues LoBerg 540 Flam Revenues LoBerg 550 Sections Sections 550 Sections <td>24 TOTAL FIXED CHARGES</td> <th>Ln2021</th> <td>288,844</td> <td>102,917</td> <td>26,694</td> <td></td> <td>'</td> <td></td> <td>•</td> <td>52,209</td> <td>3,635</td> <td>11,602</td> <td></td> <td>5</td>	24 TOTAL FIXED CHARGES	Ln2021	288,844	102,917	26,694		'		•	52,209	3,635	11,602		5
Support Assets Locate 6 Locate 6 Locate 6 Locate 7 COES Ansmission COES Ansmission Locate 7 Locate 7 Locate 7 COES Transmission COES Transmission Locate 7 Locate 7 Locate 7 COES Transmission Locate 7 Locate 7 Locate 7 Locate 7 Not Classified by Acta Locate 7 Locate 7 Locate 7 Locate 7 SMM Direct Locate 7 Locate 7 Locate 7 Locate 7 Corrent Classified by Acta SaLLoSF 1008 SaLLoSF 1008 SaLLoSF 1008 Locate 7 Corrent System SaLLOSF 1008 SaLLOSF 1008 SaLLOSF 1008 Locate 7 Locate 7 Corrent System SaLLOSF 1008 SaLLOSF 1008 SaLLOSF 1008 Locate 7 Locate 7 Corrent System SaLLOSF 1000 SaLLOSF 1008 SaLLOSF 1008 Locate 7 Locate 7 Corrent System SaLLOSF 1000 SaLLOSF 1000 Locate 7 Locate 7 Locate 7 Corrent System SaLLOSF 1000 SaLLOSF 1000 Locate 7 </td <td>25 5240 Ront Revenues</td> <th></th> <td></td>	25 5240 Ront Revenues													
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monoclastication Luddart (Diret Ludda		Ln29a*9		•	•		•		'		•	•	1	
Constrained by Act Unstant Unstant <thunstant< th=""> Unstant <thunstant< th=""></thunstant<></thunstant<>		Ln30a*10	'	'			• •		•••			• •		
Neutrociectic ELEMENTS SciLord + Loda - Courter Developmental Loop SciLord + Loda - Courter Sealing SciLord + Loda - Courter Sealing SciLord + Loda - Courter Sealing SciLord + Loda - Transport Family Internation SciLord + Loda - Transport Family SciLord SciLord + Loda - SciLord + Temport Family SciLord SciLord + Loda - SciLord + Temport Family SciLord SciLord + Loda - SciLord + Temport Family SciLord SciLord + Loda - SciLord + Temport Family SciLord SciLord + Loda - SciLord + Temport Family SciLord SciLord + Loda - SciLord + Temport Family SciLord SciLord + Loda - SciLord + Temport Family SciLord SciLord + Loda - SciLord + Temport Family SciLord SciLord + Loda - SciLord + SciEnter + Advisor + SciLord + Loda - - SciLord + Loda Loda - - SciLord + Loda - - - C	31 C&WF 32 Not Classified by Acct	Ln32a"1, Direct		•	•••					•	•	•		
Gawren - Inhumidied Loop 55,Lund: 1,uid -	33 UNBUNDLED NETWORK ELEMENTS													
Tardem synthing Selurge Load Selurge Lo	34 C&WF - Unbundled Loop 36 Occurrent Systems	S-5,Ln24* Ln35 S-5,Ln24* Ln35		• •			•		•	,	•	,	•	
Totalization Sciends		S-5,Ln29* Ln36	'	•	•	•	•		'		•	•	•	
Transport famination SciumSc ups SciumSc ups </td <td></td> <th>S-5,Ln34* Ln37</th> <td>1</td> <td></td> <td>.</td> <td></td> <td>• •</td> <td>. ,</td> <td>• •</td> <td></td> <td></td> <td></td> <td>•</td> <td></td>		S-5,Ln34* Ln37	1		.		• •	. ,	• •				•	
Signature and a segment set of a set of		S-5.Ln65* Ln39					,			,	•		•	
Instant Indiant Indiant Direct Assignment Direct Lo26.42 Incontration - Stelent Lo26.42 Incontration - Stelent Lo44a1 Incontration - St		S-5,Ln75* Ln40	'		'	•	•		• •		• •		•••	
Instant Revented Introduction Index Assignment (Instant) Instant ssignment (Instant) Instant Assignment (Insta	41 OSS	Ln41a*1 Direct	• •		• •						•	•	•	
TCA Amorization - Education - Educati	42 DIFEG ASSIGNMENT 43 TOTAL RENT REVENUES	Ln2642	1	ſ	•		'		'		'	•	•	
To Amortrazion - State To Amo	INCOME TAX ADJUSTMENTS SEPARATIONS			,			•				'	'	'	
for AL, ITC AMORTIZATION Ln44.45 - - - Amontration of Excess DerTaxes Ln47a*1 - - - Sapitalized Payroll Taxes Ln47a*1 - - - - Sapitalized Payroll Taxes Ln43a*1 - - - - - Sapitalized Payroll Taxes Ln43a*1 - - - - - Sapitalized Payroll Taxes Ln43a*1 - - - - - Detectation Adjustments Ln43a*1 - - - - - Direct Assignment Ln61a*1 - - - - - Direct Assignment Ln61a*1 - - - - - Direct Assignment Ln6154.52 - - - - - Direct Assignment Ln641.52 - - - - - Direct Assignment Ln641.52 - - - - - Direct Adjustrements Ln641.52 - - - - - Direct Adjustrements Ln641.52 - - - - - Dinced Adjustrements Ln641.52 <td>44 ITC Amortization - Federal 45 ITC Amortization - State</td> <th>Ln44a 1 Ln45a*1</th> <td></td> <td></td> <td>•</td> <td>•</td> <td></td> <td>1</td> <td>•</td> <td></td> <td>•</td> <td>•</td> <td>•</td> <td></td>	44 ITC Amortization - Federal 45 ITC Amortization - State	Ln44a 1 Ln45a*1			•	•		1	•		•	•	•	
Minorization of Excess Def Taxes Ln47a*1 - Amorization of Excess Def Taxes Ln48a*1 - Dapielized Paymont Taxes Ln48a*1 Oriext Assignment Direct - OftAL CAPITALIZED PAYMOLL TAXES Ln48a*1 - Direct Assignment Direct - - Direct Assignment Ln48a*1 - - Direct Assignment Ln64a, 49 - - Direct Assignment Ln61a*1 - - Direct Assignment Ln61a*1 - - Direct Assignment Ln64a, 49 - - Direct Assignment Ln64a, 49 - - Direct Assignment Ln64a, 56 - - Direct Assignment Ln64a, 56 - - Direct Assignment - - - Direct Assignment - - - Direct Assignment - - - -	46 TOTAL ITC AMORTIZATION	Ln4445	,	I	•		•						•	
Copalized Payrol Taxes Ln48a1	47 Amortization of Excess Def Taxes	Ln47a"1	•	•	'	ı	•		'	•	,	•	'	
Official Section 1 Allows Direct Official Assignment Direct Assignment IOTAL CAPITALIZED PAYROLL TAXES Linkl.,49 Direct Assignment Linkl.,52 Direct Assignment Linkl.,52 Misc Inc Adjustments Linkl.,56 Misc Inc Adjustments Linkl.,56 Misc Inc Adjustments Linkl.,58 Misc Inc Adjustments Linkl.,58 Misc Inc Adjustments Linkl.,31		n48a*1	,	ı	•	,			•		•	•	'	
Link649 Direct Direct Direct Direct Direct Direct Direct Direct Direct 	45 Capitalized Fayroli Laxes 49 Direct Assignment	Direct	•	•	,		• •		• •	• •		• •	• •	
Direct Direct Direct Direct Direct Direct Direct Direct Direct 	50 TOTAL CAPITALIZED PAYROLL TAXES	Ln4849		I										
Lin5	51 Depreciation Adjustments	Ln51a*1 Direct	• •		•••	• •	.		• •		• •		•	
Direct Direct Direct LaS456 LnS3er1 Direct Direct Direct 	53 TOTAL DEPRECIATION ADJUSTMENTS	Ln5152	•		•	•	'	•			•		•	
Direct	54 Uncollectibles - Joint Message	Direct	•	'		•	'				• •		• •	
Lin53a1	55 Uncollectibles - End User CCL 56 Uncollectibles - Interexchange Carrier	Direct Direct		• • •	• • •					• •			• •	
Lr53a1														
Direct	58 Misc Inc Adjustments 59 Inc Adi Alloc on 2001	Ln59a*1	•	ı	1		1		· ·	•				
Direct	60 Inc Adj Alloc on 2001 - Direct Assignment	Direct			• •		• •	, .	• •				• •	
	61 Inc Adj Alloc on Big 3 Exp 62 Inc Adi Alloc on Big 3 Exp - Direct Assignment	Direct			•	,	•		•			• •		

Moss Adams, LLP

Proprietary Information

S-11

Albion Telephone Company Study Area: 472213 Study Year: 2005

PLANT SPECIFIC EXPENSES

DESCRIPTION SECRETION SO SEPARATIONS FACTORS Set. SEPARATIONS FACTORS Set. 110 Land & Supt Assis Dist and COE Dist + EA Dist Set. and COE Dist + EA Dist Set. and COE Dist + EA Dist Set. Se	Ind EA	TOTAL COMPANY (a) 100.0000% 100.0000% 46.217 46.217 46.217 149.251 149.251 149.251	InterLATA MSG (b) 39.7684% 49.8541%	INTERSTATE TOLL	E TOLL IntraLATA MSG PL	InterLATA	RASTATE T	LL IntraLATA SG	5	EAS	LOCAL User	Olher
DESCRIPTION SEPARATIONS FACTORS SEPARATIONS FACTORS STOTOT Cal Supt assublist a 2301017 cal s-Dite Dist a 2301017 cal s-Dite Dist a 2301017 cal s-Dite Dist a 2301017 cal s-Dite Dist a 201017 cal s-Dite Dist a 2010 Cal Support Expenses B 6120 Ceneral Support Expenses B 6120 Ceneral Support Expenses C Direct Assignment 1 COLL GENERAL SUPPORT EXPENSES 2 6210 CCE Switching Expenses	ind EA	77AL 812ANY 0.0000% 0.0000% 0.0000% 46.217 46.217 149.251 149.251 149.251 149.251 507.047	InterLATA MSG (b) 39.7684% 49.8541%	1 L	IntraLATA	InterLATA		IntraLATA		EAS	User	Other
DESCRIPTION SEPARATIONS FACTORS 7110 Land & SUPARATIONS FACTORS 2 load COCE Dist + E. Dist 2 along COCE Dist + E. Dist 3 along CoCE Dist + E. Dist 4 210 UT Cat. 2-CFE Dist 5 along Coce Dist 5 along Coce Dist 6 10 Nework Support Expenses 6 110 Nework Support Expenses 6 120 Ceneral Support Expenses 7 101AL GENERAL 7 2 2 CC E Switching Expenses	Ind EA	(a) (b) (a) (a) (a) (a) (a) (a) (a) (a) (a) (a	MSG (b) 39.7684% 49.8541%	Ч (Э)					2			-
SEPAATIONS FACTORS T210Land & SUPAASID Dist 7 100Land & SUPAASID Dist 7 100Land & SUPAASID Dist 7 100Land & SUPABSID Dist 7 2010Cat 2-CFE Dist 5 2110Catro Support Expenses 6 6110 Newnos Support Expenses 8 6120 Ceneral Support Expenses 9 6120 Ceneral Support Expenses 0 Tircd AL GENERAL SUPPORT EXPENSES 7 100LL GENERAL SUPPORT EXPENSES 2 6210 CCE Switching Expenses		0.0000% 0.0000% 0.0000% 46.217 46.217 149.251 149.251 149.251	39.7684% 49.8541%			(J) (J)	(B) (b)	(4)	Θ	()	Defined (k)	0
110 Land. & Supt Assis Diar ala COE Dist + EA. Diar ala COE Dist + EA. Diar all OT Cart - Owner Diar all OT Cart - Owner Diar LOG AWN Diar Diare Ansignment Diare Ansignment Diared Assignment Diard Assignment Diard Assignment Diard Assignment Diard Assignment Diard Assignment Diard Assignment Diard Care Rat. SupPORT EXPENSES	្រុក ម្មាញ ម្មាញ	0.0000% 0.0000% - - 46.217 - 149.251 - 149.251 - - 149.251 -	39.7684% 49.8541%				1					
ald COE Bist + EA Dist and COE Bist + EA Dist BIO ICT cat > CPEE Dist FLAIN SPECIFIC EXPENSES SEPARATION FLAIN SPECIFIC EXPENSES FLAIN SPECIFIC EXPENSES FLAIN SPECIFIC EXPENSES OTAL NETWORK SUPPORT EXPENSES 220 General support Expenses DTAL GENERAL SUPPORT EXPENSES STAL GENERAL SUPPORT EXPENSES STAL GENERAL SUPPORT EXPENSES	EA Indiana Indian Indiana Indiana Indian Indian Indiana Indiana Indiana Indiana Indian	0.0000% 0.0000% 46,217 46,217 149,251 149,251 149,251 507,047	49.8541%	8.5496%		•	- 9	16.5008%	1.1518%	3.7435%	•	30.2858%
310 Of Cat Hoher Dat 310 Of Cat 2-PE Dat 110 SAW Dat IPANY Septor Expenses IPANY Septor Expenses Dired Assignment Of Catheral Support Expenses Of Catheral Support Expenses Of Catheral Support Expenses Of Catheral Support Expenses		- 0.0000% 46,217 46,217 149,251 149,251 507 047	•	9.2323%	•		- -	%74CA	0.0002%	0/C/60.4		- -
101 OL CAVPE busit PLANT SPECTIFIC EXCENSES SEPARATION DRAWN Support Expenses DIA Network Support Expenses DTAL NETWORK SupPORT EXPENSES 2013 Carented Support Expenses OTAL GENERAL SUPPORT EXPENSES 2013 Coce Switching Expenses		0.0000% 46,217 46,217 149,251 149,251 507,047		•				, ,	• •			•
PLANT SFECHC EXPENSES SEPARATION PLANT SFECHC EXPENSES SEPARATION Ind Nework Support Expenses DTAL NETWORK SUPPORT EXPENSES 2.2.0. Geneal Support Expenses Direct Assignment Of a CetteRAL SupPort Expenses 2.10. CCE Switching Expenses		46,217 46,217 149,251 149,251 507,047	13 6064%	8 1386%	• •		19.	19.8401%	1.3273%	3.0488%	'	33,9488%
110 Network Support Expenses Dired. Assignment DiraL NETWORK SUPPORT EXPENSES 2120 General Support Expenses 2130 General Support Expenses 2131 GENERAL SUPPORT EXPENSES 213 COE Switching Expenses		46,217 46,217 149,251 149,251 507 047		2								
Diret. Assignment 01AL. NETWORK SUPPORT EXPENSES 120 General Support Expenses 01AL GENERAL SUPPORT EXPENSES 210 COE Switching Expenses		46,217 149,251 149,251 507 047	18,380	3,951		·	•	7,626	532	1,730	•	13,997
DTAL NETWORK SUPPORT EXPENSES 120 General Support Expenses Dired Assignments 21. General. Support Expenses 21. O COE Switching Expenses	~ ~ ~	46,217 149,251 149,251 507 047		•		•	•		' '			- 00 67
(20. General Support Expanses Direct Assignment OTAL GENERAL SUPPORT EXPENSES 210. COE Switching Expenses	~ ~ ~	149,251 - 149,251 507 047	18,380	3,951		•	'	7,626	232	1,/30	•	199,51
Direct Assignment Direct Assignment OTAL GENERAL SUPPORT EXPENSES 210 COE Switching Expenses		- 149,251 507 047	59.355	12.760			÷	24.628	1,719	5,587	•	45,202
0TAL GENERAL SUPPORT EXPENSES 210 COE Switching Expenses		149,251 507 047	•	•			•		•	,	•	•
210 COE Switching Expenses		507 047	59,355	12,760		•		24,628	1,719	5,587	•	45,202
SIN COE SMICHING EXPENSES			252 7BA	46 817			•	55.543	4,363	24,832	•	122,713
		-		-	,			,	•	. '	'	•
13 UNECT ASSIGNMENT 14 TOTAL COF SWTCHING EXPENSES La1213	-	507,047	252,784	46,812			.	55,543	4,363	24,832	'	122,713
220 COE Operator Systems Expenses	~	1	•	•		•	•		•			• •
		,		•	•					•	• •	
17 TOTAL COE OPERATOR SYS EXPENSES LA1516		•		•		•	1		•			
18 6230 COE Transmission Expenses	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	447,505	223.099	41,315	•	•	1	49,021	3,851	21,916	•	108.303
-		'	•	•		•	,	'	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		•	
20 TOTAL COE TRANSMISSION EXPENSES Ln1819		447,505	223.099	41,315	,	•	1	120,84	108.5	016,12	'	00.301
21 TOTAL COE EXPENSES	7+20	954,552	475,883	88,127	•	•	-	104,564	8,214	46,749	•	231,016
22 6310 IOT Equip Expenses												
Cat 1-Other IOT Eq Expenses		,	•	•		•	,		,	•	•	1
Cat 2-Cust Prem Equip Exp		•	•	'		•	'		'		•	• •
Direct Assignment		•	•	•		•	•	•	,	•		
26 TOTAL IOT EXPENSES		'		•	•	•	•			•	•	•
		1,418,653	478,035	115,458	•		1	281,462	18,829	43,252	•	481,616
		1	•	•	•	•	•	•			•	
29 TOTAL C&WF EXPENSES		1,418.653	478,035	115,458		•		281,462	18,829	43,252	•	481,616
30 Plt Spec Exp x/6110,6120 Ln21+26+29		2,373,205	953,918	203,585		•	•••	386,026	27,043	90,001	•	712,632
31 TOTAL PLANT SPEC OPER EXP		2,568,673	1,031,653	220,297	•	•	4	418,279	29.294	97,319	i	771,831
32 Distribution of Line 31 Lagrant Lagrant Lagrant			40.1629%	8.5763%		-	- 16.	.2839%	1.1404%	3.7887%	•	30.0479%

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Albion Telephone Company Study Area: 472213 Study Year: 2005

PLANT NONSPECIFIC EXPENSES

Sludy Area: 472213		-									
				INTERSTATE TOLL	E TOLL	INTRA	INTRASTATE TOLL			LOCAL	
		TOTAL	InterLATA		IntraLATA	InterLATA		IntraLATA	EAS	User	Other
DESCRIPTION	SOURCE		MSG (b)	G P	MSG PL (d) (e)	() (a) (b)	e Wase	<u> </u>	()	(k)	()
SEPARA.							10 1000		/836F2 C		30 3968%
1 2001 TPIS Distr	S-2,Ln15	100.0000%	39.7684%	8.5496%		• •	- 15.5008%	1 1518%	3.7435%	• •	30.2858%
2 Total COE, IOT, C&WF Distr	S-2,Ln7+9	100.000%	39./0047% 20.7684%	0.0490% 8.5406%			- 16.5008%		3.7435%	,	30.2858%
3 2110 Support Assets Distr	S-151 n49	100.000%	85.D000%	-			-				15.0000%
5 2220 COE-Switching Dist	S-5.Ln24		•	·		•				•	
6 2230 COE-Transmission Distr	S-5,Ln77	100.000%	28.6941%	14.7907%		-	- 17.5493%	1.3785%	7.8460%		29. /414%
7 2310 IOT Distr	S-6,Ln12	1	•	'		•			- OARGOL	• •	33 9488%
8 2410 C&WF Distr	S-7,Ln43	100.0000%	33.6964%	8.1386%			- 19.040176	1 1518%	3.7435%	•	30.2858%
9 2002 Prop Hid Ft Tel Use Distr	S-9,Ln7	100.0000%	39.7684%	8.5496%	•			-	-		
10 2680 Capital Leases Distr	5-8,Ln19	•	•	'		· •	•	•	•	•	
11 2680 Leasehold Improvements Distr	5-8,LD3U	•				1			'	'	'
12 2690 Intanglible Assets UIstr 12 2005 Totocom Dir Adjustmont	S-01n15			'				•	•	•	1
PLANT NONSPECIFIC EXP SEPARATION											
14 6510 Oth Prop Plant & Eq Exp	Ln14a*1	'	•	'		'		1	•	•	•
15 Direct Assignment	Direct	'		•		•	' '	1	•		• •
16 TOTAL OTH PROP PLANT & EQ EXP	Ln1415	1		'	•	•		•	•		
	C******	100 666	30 080	8 597		,	- 16,592	1,158	3,764	'	30,454
iĝ.	Direct	-	-	-	,		•		•	'	•
18 Direct Assignment 40 TOTAL NETWORK OPERATIONS FXP	Ln1718	100,555	39,989	8,597		,	- 16,592	1.158	3,764	'	30,454
20 6540 Access Expenses	į							•		•	'
21 Access Expense x/Federal Support	Direct		- -	•		. ,		ï	•	•	'
22 Federal Support	Ulrect Ln2122	36,625	36,625			•	· ·	1			•
				-							
656			010 000	072.			- 9 108	. 929	2.066	•	16,718
	Ln25a*3	002,66	708'17	- 1' 1	. ,				1	•	
26 Depr - Support Assets - Direct Assignment	Ulrect	556.141	472.720	•			•	•	•	'	83,421
2/ UBPI - COE-Switching - Direct Assignment	Direct .			'		•	·	'	•	•	•
	Ln29a*5	'	•	1		-		•	'		
	Direct	•	•	•			- 101 010	- 00 a	45.576	• •	172 761
	Ln31a*6	580,879	166,678	85,916					-	•	
	Direct		•	,		. ,		•	'	'	•
	Ln33a"/		• •					,	•	•	•
34 Depr - Info Orig/Term Equip - Direct Assignment	Ulrect Lease-8	1 034 365	348.544	84.183		•	- 205,219	13,729	31,536	'	351,155
	Direct	-	-			,		•		•	•
	Ln37a*9		•	•	ı		•	•	'	'	•
	Ln38a ⁻ 10	'	•	•		•		•	•	• •	
	Ln39a*11	•	•	1	ı	•		•			•
40 Amort-Intangible Assets	Ln40a-12	•		'	•		 			•	•
	Ln41a*13	•	•	•				•			'
42 Amort-Direct Assignment	Ulrect Ln2541	2,226,585	1,009,894	174,818		•	- 316,268	22,372	79,178		624,055
							332 860			'	654.509
44 TOTAL PLANT NONSPEC OPER EXP	Ln16+19+23+43	2,363,765	1,086,508	7.7594%			- 14.0818%	0.9955%	3.5089%		27,6893%
45 Distribution of Line 39	*******	1									

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Albion Telephone Company Study Area: 472213

Albion Telephone Company Study Aca: 472213 Study Vore: 2472213		U	CUSTOMER OPERATIONS EXPENSES	ATIONS EXPEN	ISES						S-13 Sheet 1 of 2	
				INTERSTATE TOL	E TOLL	┝	INTRAST	INTRASTATE TOLL			LOCAL	
		TOTAL	InterLATA		IntraLATA	-	InterLATA		IntraLATA	EAS	User	Other
I INF DESCRIPTION	SOURCE	COMPANY (a)	(P) (P)	ц ()	(d) (e) (e)		MSG PL (f) (g)	(l) WSG	۳L ()	0	Uetined (k)	(1)
SEPARA		;				-						10001 00
1 Marketing expense factor	Records	100.000%	54.6542%	3.2553%	i	•	•	7.1659%	% 2.7561%		•	34.1083%
2 WSWS-Tel Oper Svcs	Records	100.000%	42.8837%				•	Call./6	***	•	•	- 5840%
3 Subscriber Line MOU	Records	100.0000%	28.1060%		Ĩ			1.3100%				50 1968%
4 EU Service Order Contacts	Records	100.0000%	44.5/5/%	•		•		201010 UC		• •		48.0815%
5 EU Billed Revenue incl CCL	Records	*0000000	%7906.15	'	•			20 010%				48.0804%
6 EU Billed Inquiry Contacts	Records	100.000%	31.907/7%	•	•	,		%0000 US			,	
7 IX Svc Ord Proc Contacts	Records	%0000.001	%00000 cz	•	•			50 0000%			•	
8 IX Billed Revenue	Records	100.000%	50,000%		, ,		,	50.000%		'	'	•
9 IX bill ind Contacts 10 Bubbis Determit Developion Covernie	Records	100.000%	-	-,		•	100.000%				•	-
MARKETING EXPENSES SEPARATION												
11 6610 Marketino Expenses	_Ln11a*1	'	•	'	•	•	•			•	•	•
12 Direct Assignment	Direct	'	•	'	,	•	•		•			•
13 TOTAL MARKETING EXPENSES	Ln1112	•	•	•		•	•		•	•		;
SERVICES EXPENSES SEPARATION	-											
14 6620 Services Expenses	1											-
15 Telephone Operator Service:												
16 Tel Operator Svc	Ln16a*2	•	•		•		•				•	•
	Direct	1	•		•		,			•	•	•
18 Total Tel Oper Svc Exp	Ln1617	•	•		•		•			•	•	
19 Published Direct Listings:												•
	Direct	•										'
	Ln22a*3	'	•		•						•	•
	Direct	1	•			•					•	•
	Ln2023	•	•		•					•	•	
25 All Other:												
27 Presubscription	Direct	•	•					5 087			,	48.848
	Ln28a*4	97,313	43,378		•	•		0.0	-			
29 Cat 1-LBOE EU Pmt & Col	i											
	Direct		- 107 34		,			906.6		•	,	23,804
	Ln29a*5	100,84	lo'rar		,		I		2			
		- 47.	1040				,	5.85		•	•	14,170
		714'67						~	9			
		104	1 2 2 1			-	,	1.331		•	•	•
		100'7				-		30	- 60	'		•
37 Cat 1-LBUE IX Bill Inq		0,1,1	-			•	,			•	•	1
	1 1 26 38	180 5B2	70714	;		'		23,026		'	•	86,822

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Albion Telephone Company Study Area: 472213 Study Year: 2005

WITERSTATE TOLL MITERSTATE TOLL </th <th>Albion Telephone Company Study Area: 472213 Study Vear 2005</th> <th></th> <th>0</th> <th>CUSTOMER OPERATIONS EXPENSES</th> <th>KPENSES</th> <th></th> <th></th> <th>SS</th> <th>S-13 Sheet 2 of 2</th> <th></th>	Albion Telephone Company Study Area: 472213 Study Vear 2005		0	CUSTOMER OPERATIONS EXPENSES	KPENSES			SS	S-13 Sheet 2 of 2	
Total Manual Total All Other Carl Same Total All Other Carl Same <thtotal same<="" th=""> Total</thtotal>				INTER	STATE TOLL	INTRASI	ATE TOLL		LOCAL	
DESCRIPTION SOURCE Unit mass (10) mass (11) mass (11) <thmass (11)</thmass 			TOTAL	InterLATA	IntraLATA	InterLATA	IntraLATA	EAS	User	Other
SEPARATIONS FACTORS Records 100.000% 42.900% 51. 51. 1 CMBS Piel Records 100.000% 50.000%		SOURCE	(a)					0	(K)	0
Records 100.000% 52.000% 53.0 ONTP) Image: 100.000% 50.0000% 50.0000% 50.0000% 50.0000% Image: 100.000% 42.454 13.230 13.230 50.0000% 50.00000% 50.00000% 50.0000%										
ONTUD Munuts 42.4.44 13.230 -	40 Relative Toll & Local Msgs Pct	Records	100.000%	42,9000% 50 0000%			57.1000% 50.0000%			•••
LM224'40 42,464 18,200 - - - - - Direct 47,516 14,172 - - - - - - Direct 47,516 14,172 - - - - - - - Direct 47,516 14,172 - - - - - - - Direct 2,501 14,172 - - - - - - - Direct 2,501 14,172 - - - - - - - Direct 8,746 101,289 39,276 - - - - - - Lin22.46 100,000% 35,276 - - - - - - Lin52.41 101,289 39,2281% - - - - - - Lin52.45 286,388 114,527 - - - - - - Lin52.45 286,388 114,527 - - - - - - Lin52.45 286,388 114,527 - - - - -	41 CABS FCI SERVICES EXP SEPARATION (CONT'D)	60,000	200000							-
Lind2a ⁴⁰ 42,444 18,230 - - - - - - - Direct 47,518 14,172 - - - - - - - Direct 2,501 2,501 2,501 2,501 2,501 - - - - - Direct 2,501 2,501 2,501 2,501 - - - - - Lin48a ⁴ 1 8,746 2,501 2,501 - - - - - - Lin49-49 201,000% 39,2756 - - - - - - - Lin49-49 200,00% 39,2756 - - - - - - - Lin52a ⁴ 51 4,537 4,537 - - - - - - - Lin9+24+55 2,86,368 114,527 - - - - - - Lin9+24+55 2,86,368 114,527 - - - - - - Lin9+54 2,86,368 114,527 - - - - - - Lin9+54 2,	Ö									-
Direct - 24. - - - - - - - - - - - - - -<		Ln42a*40	42,494	18,230	•		24,264	•		•
Direct 47,518 14,172 -	44 Direct Assignment	Direct	•		•	•		•	,	•
Direct 14/12 14/12 2.501 14/12 2.501 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td>16.673</td><td></td><td>'</td><td>16.673</td></t<>							16.673		'	16.673
Index2,501 2,501		Direct	47,518	14,1/2	·	,				
Lundair41 8,746 4,373 - 24 -		Direct	2,501	2,501	•	•			•	'
Lin42.48 101.289 39.276 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 24. Lin6060a 100.000% 39.024% - 2 - 2 - 2 - 2 - 24. Lin60.5a*51 4.537 4.537 - 2 - 2 - 2 - 2 - 2 - 24. Lin60.54 2.66.368 114.527 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 -		Ln48a*41	8.746	4,373	1	•	4,3/3	•	•	10 073
Ln39.49 281.871 109.990 - - - - - 24. Ln50/60a 100.0000% 39.0281% - - - - - 24. Ln50/50a 100.0000% 39.0281% - - - - - 24. Ln60/50a 4,537 4,537 - - - - 24. Direct 4,537 4,537 - - - - 24. Ln12.53 4,537 - - - - - 24. Ln12.453 286,368 114,527 - - - - - Ln18+24+55 286,368 114,527 - - - - - Ln18+24+55 286,368 114,527 - - - - - - Ln18+24+55 286,368 114,527 - - - - - - - Ln57/577 100.000038 81.14,527 - - - - - - - Ln57/577 286,368 114,527 - - - - - - - Ln57/577		Ln4248	101,259	39,276	· ·	•	45,310		•	C IO'DI
Lindolfia 100.000% 30.20130 24 Lindolfia 100.000% 30.20135 24 Lindolfia 100.000% 30.20135 2 Lindolfia 4.537 4.537 2 Lindolfia 2.63.68 114,527 2 Lindolfia 2.66,368 114,527		07-00-1	101 004	100.000			68 337		'	103,495
Lin50/50a 100.0000% 39.1281%		Ln39+49	179 197	nee'en!	• •	•	Tocarc re			26 7237%
Ln62a ⁵¹ 4,537 4,537 4,537		Ln50/50a	100.0000%	39.0281%	•	1	e/ 7017.17			
Direct Inst. (3) 4,537 4,537 4,537 4,537 - <		1	•				•		'	•
Lni22.53 4,537 4,537		Direct	4.537	4.537	•	•	•	•	•	•
Ln50+54 286,368 114,527		Ln5253	4,537	4,537	•		•	'	•	'
Ln50+54 24:55 266.368 114,527 23. Ln19+24+55 266.368 114,527			000 000	203 F F F				,		103,495
Ln19+24+55 266.358 114,527		Ln50+54	200'302	120,411	•					
Ln13+56 286,368 114,527 23 Ln51/57a 100,000% 39,942% 23	56 TOTAL SERVICES EXPENSES	Ln18+24+55	286,358	114,527	•	•		•	•	103,495
Ln13+56 286,358 114,527 23 Ln57/57a 100.000% 39,9842% 23							100 00			103 495
	57 TOTAL CUSTOMER OPER EXPENSES	Ln13+56	286,358	114,527	•		- 00,00/ 23.8640%	• •		36.1418%
	58 Distribution of Line 57	B/c//cul	100,000 %	0/.7h86'80						

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Albion Telephone Company Study Area: 472213 Study Year: 2005

CORP OPERATIONS, TAXES, & EQUAL ACCESS EXPENSES

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Study Year: 2005		L		INTERPTATE TOUL		$\left \right $	SATN1	INTRASTATE TOUL			LOCAL		Γ
							-		l				-1
		TOTAL	InterLATA		IntraLATA		InterLATA	MSG	IntraLATA PL	EAS	User Defined	Other	
LINE DESCRIPTION	SOURCE	(a)	(p)	t 9	(d) (e)	-	(6) ()	£	0	0	(K)	ε	
SEPARA	531.56	100 000%	40.1580%	7 6874%		•		17.0628%		3.3972%	•	30.6719%	19%
1 big inree Expenses visir 2 2001 TPIS Disir	S-2,Ln15	100.000%	39.7684%	8.5496%	·	•		16.5008%	1.1518%	3.7435%		30.285	58%
3 Equal Access Invest Distr A Net Telecom Plant Distr evel 1220 FA	S-9,Ln28 S-2.Ln37	100.000%	35.6305%	9.2416%		• •		18.0753%	1.2584%	4.0168%		31.7773%	73%
5 Income Tax Distribution	S-3, Ln 27	100.000%	42.2627%	7.7695%		+		15,9707%	1.0222%	3.4568%	•	29.518	82%
CORPORATE OPER EXP SEPARATIONS	_	•											
	Direct	'								'			
	Ln8a*1	458,864	184,275	35,275		'		- 78,295	4,688	15,588	• •	140	140,742
9 Direct Assignment	Direct	- 458 R64	- 184 275	35 275				78,295	4,688	15,588	•	140,742	.742
10 TOTAL EXEC & PLANNING EXPENSES	C11/3	ton'not	2141201	21400									
67	;												
	Direct	- 111	000 200	64 600		•		121.388	7.269	24,168	,	218.	218,206
	Ln13a ⁻¹	711,419	265,698	-		• •					'		'
14 Direct Assignment 15 TOTAL GEN'L & ADMIN EXPENSES	Urrect Ln1214	746,482	320,761	54,690	•	•		121,388	7,269	24,168	•	218,	218,206
								100 694		39.756	'	358.3	948
16 TOTAL CORPORATE OPER EXPENSES	Ln10+15	1,205.346	505,036 41 R007%	7 463R%		• •		16.5665%	0.9920%	3.2983%		29.7797%	97%
17 Distribution of Line 16 OPERATING TAXES SEPARATIONS													
18 7200 Operating Taxes (Actual)								112 667	7 211	24 386	•	208.240	240
	Ln19a*5	705,462	298,148	54,811		• •	• •				•		•
20 State & Local Income Taxes 21 OP FED. STATE. LOCAL TAXES - CWC	C-BUZUZ	705,462	298,148	54,811		•		112,667	7,211	24.386	•	208,	208,240
	:					_			•		•		-
22 FIT Allowances/Disallowances	Ln22a*2	1	Ē		•		•						
23 Operating Taxes - Property	Ln23a*2	164,166	65,286	14,036		•	•	27,089	1,891	6,146	1	49,	49,719
24 Operating Taxes - Other	Ln24a*2	i	•	•		•	•		•	•	• •		
25 Operating Taxes - Direct Assignment	Direct	986	986			•		27 089	1 891	6.146		49.	49,719
26 TOTAL OPER TAXES WFIT, SIT	Ln2325	165,152	2/2'99	14,030						-			
07 EMD Basis Local Revenue SEPARATIONS	Direct			1		•		•	•	•	•		•
28 5080 Interstate Access/End User Revenue	Direct	•	•	1		•		'	'		•		
29 5084 State Access/End User Revenue	Direct	•		•	,				• •		,		
30 5100 Long Distance Message Revenue	Direct			1		• •			•		1		•
31 5200 Miscellaneous Operating Revenue	Direct	•	•	•			1		,	•	•		•
32 7100 Other Uperating Income	Uneu Ln2732		•	ī	,	•		·	•	•	'		•
FOUAL ACCESS EXPENSES SEPARATION													
34 Equal Access Expenses	_Ln34a*3	'	•	•		•		<u> </u>	• •		•••		
35 TOTAL EQUAL ACCESS EXPENSES	Ln3434	•	•	•			•						
ALLOWANCES ANU UISALLOWANCES	-	_								L			ç
37 Interest on Customer Deposits	Ln37a*4	132	47	12		·		- 54	2 .	n '			74
38 Other Interest Deduction	Ln37a*4	•		'						,	'		'
39 Direct Assignment	Urrect		- 47	- 6		•	,	- 24	2	5	'		42
40 TOTAL EXPENSE ALLOWIDISALLOWAINCES	CU3730			!									

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

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Albion Telephone Company Study Area: 472213

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Albion Telephone Company Study Area: 472213		Ľ	RESERVES & DEFERRALS	ERRALS						S-15 Sheet 1 of 2	
Study Year: 2005				INTERSTATE TOLL	E TOLL	INTRASI	INTRASTATE TOLL			LOCAL	
		TOTAL	Inter ATA		Introl ATA	Interi ATA	Intral ATA	ATA	EAS	User	Other
		COMPANY	(h	4	MSG PL	MSG PL	co	ਜ :	ſ	Delined	ŧ
LINE DESCRIPTION	SOURCE	(a)	(q)	(0)			Ê	3	0	(K)	
1 2110 Summurt Assets Distr	S-4.Ln9	100,000%	39.7684%	8.5496%		,	16.5008%	1.1518%	3.7435%	'	30.2858%
2 2210 COE-Switching, ind. EA Distr	S-5,Ln37+S-9,Ln26	100.000%	85.0000%	'	•	•	•		• •		15.0000%
3 2220 COE-Operator Distr 4 2220 COE-Trenemication Distr	S-5,Ln24 S-5,Ln27	100.000%	28.6941%	- 14.7907%			- 17.5493%	1.3785%	7.8460%		29.7414%
	S-6,Ln12		•	•		•		'		'	
6 2410 C&WF Distr	S-7,Ln43	100.000%	33.6964%	8.1386%		· ·	19.8401%	1.3273%	3.0488%		33.9488% 30 2858%
7 2001 TPIS x/Land	S-2,Ln18	100.000%	39.7684%	8.5496%			16.5008%	1.1518%	3.7435%	• •	30.2858%
8 General Support, COE, IOT, C&WF o 2002 Deco Life Fir Tel Lice Distr	S-2,Ln1+8 S-9 Ln7	100.000%	39.7684%	8.5496%			16.5008%	1.1518%	3.7435%	•	30.2858%
3 2002 From the state of the second state of t	S-8,Ln19	1	•	•	•	·	,	•	•	•	
11 2680 Leasehold Improvements	S-8,Ln30	•	•	•	•	•				•	
12 2690 Intangible Assets Distr	S-8,Ln36 S-01 n15			, ,					'	-	-
13 2005 Telecom Pit Agjustment DESERVES & DEFERRALS SEPARATION	0-9,611										
14 1500 Other Juris Assets - Net	Direct	I		•		·	•	•	•	•	•
15 3100 Accum Depr-Lei Fit III 3VC	Ln16a*1	2,215,307	880,992	189,399	•	•	365,544	25,517	82,931	•	670,924
17 Support Assets - Direct Assignment	Direct		•	•	•	· ·	1				-
18 COE-Switching	Ln18a*2	3,532,162	3,002,338	•			• •			• •	-
19 COE - Switching - Direct Assignment	Direct	•	• •	• •			•	1	,	•	
20 COE - Operator 21 COE - Onerator - Direct Assimment	Direct	• •		•		· ·	•	•	•	•	
22 COE-Transmission	Ln22a*4	3,987,818	1,144,268	589,824		·	699,834	54,974	312,866	• •	1,180,032
23 COE - Transmission - Direct Assignment	Direct	• •		• •		• •				•	'
24 Into Orighterm Equip 25 Info Orighterm Equip - Direct Ascimment	Direct	•		,		•	•	•	•	•	•
26 C&WF	Ln26a ⁻⁶	9,830,998	3,312,692	800,103		· ·	1,950,479	130,482	299,731		3,337,510
27 C&WF - Direct Assignment	Direct	- 19 566 284	8.340.290	1.579.326		 	3,015,857	210,973	695,547		5,724,291
	LI 10.27										
29 3200 Accum Depr Property Held	0,502		,		,	· ·			'		
31 340D Accum Amort-Capital Leases	Ln31a*10	•		1		•	•	1	•	•	•
32 3400 Accum Amort-Leasehold Improvements	Ln32a ⁻ 11	•	•	•	•	,	•	• •		, ,	• •
33 3500 Accum Amort-Intangible	Ln33a*12	'					•	,	,	•	•
34 3600 Accum Amort-Uther		•	•	I							
35 4040 Customer Deposits	Ln35a"7	6,440	2,561	551		·	1,063	74	241	•	1,950
36 Direct Assignment	Direct	- 140	- 561 2 561	551			1,063	74	241	•	1,950
3/ IDIAL CUSTOMER DEPOSITS	L13930	2	-	1							
38 4100 Net Cur Def Op Inc Taxes	-00-		,	•			•	,	•		•
39 Support Assets	Ln384 1	• •	• •			·	'	1	I	'	•
	Ln41a*3	•	•	•	•	· ·	•	•	•	•	•
	Ln42a*4	•	'	•		· ·				•••	• •
43 Info Orig/Term Equip	Ln43a"5 1 n44a"6				, .		'	'	•	'	
45 Not Classified by Acct	Ln45a*8	49,797	19,803	4,257	,	· ·	8,217	574	1,864	•	15,081
46 TOTAL NET CUR DEF OP INC TAXES	Ln3945	49,797	19,803	4,257			0,217	10	Log!		

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Albion Telephone Company Study Area: 472213 Shidy Voor more

Tests National and the second secon	Autor I elephone Compariy Study Area: 472213 Study vorent Ande		-	RESERVES & DEFERRALS	ERRALS								S-15 Sheet 2 of 2	
Total Total Intrut/N I	oudy real. 2000				INTERSTAT	LE TOLL	-		INTRASTAT	E TOLL			LOCAL	
Terrestriction Coultivity Miss PL MSG PL MSG PL Operating PBT/Terrestrictions State 00 00 0			TOTAL	InterLAT	A A	IntraLATA		InterLATA				EAS	User	Other
SEPARATION SOURCE (a) (b) (c) <			COMPANY				٦.	MSG	<u>ц</u>	MSG	5	6	Defined	÷
MARTIONS FACTORS 3.11 3.0070% 40.189% 7.887% 3.206% 1.175% 3.207% 3.206% 3.207% 3.206% <		SOURCE	(a)	(q)	(C)		(e)	(1)	(6)	6		9	¥.	8
EDIar SAUB TODODD 47.135 hb Z.84.45 T.111 hb Z.745/45 00 Diar SAUA TODODD 47.135 hb Z.84.47 TODODD 27.456/45 T 00 Diar SAUA TODODD 47.136 hb Z.84.47 TODODD 27.456/45 T 00 Diar SAUA TODODD 42.364/45 T TODODD 23.64/47 T T 00 Diar SAUA TODODD 23.364/45 T<	SEPARATIONS FACTORS									10020011	1 031760	-2070%		30.6719%
Dist S-14/16 10000006 S-74/16 1.1000 S-14/16 10000006 S-74/16 1.1000 S-14/16 1.10000 S-14/16 S-14/16 </td <td>47 Big Three Expenses Distr</td> <td>S-3,Ln6</td> <td>100.0000%</td> <td>40.1589%</td> <td>7.6874%</td> <td>•</td> <td>,</td> <td>•</td> <td>•</td> <td>0/0700'J</td> <td>9/ / 120.1</td> <td>0/7/60.0</td> <td></td> <td>20.00 A 20.00</td>	47 Big Three Expenses Distr	S-3,Ln6	100.0000%	40.1589%	7.6874%	•	,	•	•	0/0700'J	9/ / 120.1	0/7/60.0		20.00 A 20.00
ng Date: 5:15.1.2 100.000% 6:000% 2:841% 1.1797% 7.4403% 1.3795% 7.4403% 7.3406% 7.3436% 7.3406% 7.3436% <	48 2110 Support Assets Distr	S-4,Ln9	100.000%	39.7684%	8.5496%	•	•	•	'	10.5UU8%	1.1010%	0.143370	•	20000210
or Oldri Schutz Schutz 100000% 28641% 14.790% 28641% 14.790% 1.3785% 7.3460% 1.3785% 7.3460% 133864% 8.1385% 7.1440% 2.24113 100000% 28545% 8.1385% 8.1385% 7.1441% 2.2435% 7.1440% 7.3435% 7.1440% 7.3435% 7.1446% 7.2442% 7.2442% 7.2443% 7.1441% 7.2443% 7.1441% 7.2443% 7.1441% 7.2443% 7.1441% 7.2443% 7.1441% 7.2443% 7.1441% 7.2443% 7.1441% 7.2443% 7.1441% 7.2443% 7.1441% 7.2443% 7.1441% 7.2443% 7.1441% 7.2443% 7.1441% 7.2443% 7.1441% 7.2443% 7.1441% 7.2443% 7.1441% 7.2443% 7.1441% 7.2443% 7.1441% 7.2443% 7.2443% 7.1441% 7.2443% 7.	49 2210 COE-Switching Distr	S-15,Ln2	100.0000%	85.0000%	'		•		•	•	'		•	.nnnn-ei
itasion Distr 55.1.77 100.000% 28.6441% 14.790%	50 2220 COE-Operator Distr	S-5,Ln24	'		•	•	•	•	'	-			•	
S-Lint2 100.000% 33.694/k 8.1386/k 8.1386/k 8.2086/k 1.3273/k 3.0466/k S-Lint3 100.000% 33.694/k 8.3664/k 8.1386/k 8.466/k 1.3273/k 3.0466/k S-Lint4 100.000% 33.684/k 8.3666/k 1.361/k 3.7435/k 3.7435/k S-Lint45 100.0000% 33.764/k 8.4666/k 1.516/k 3.7435/k 3.7435/k RemLubilities Lin57a+rt 100.0000% 33.764/k 8.4666/k 1.516/k 3.7435/k RemLubilities Lin57a+rt 100.0000% 33.766/k 8.4666/k 1.516/k 3.7435/k RemLubilities Lin57a+rt 1.00.0000% 33.766/k 8.4666/k 1.516/k 3.7435/k RemLubilities Lin57a+rt Lin57a+rt 1.516/k 3.7435/k 3.7435/k RemLubilities Lin56a+rt Lin57a+rt Lin57a+rt Lin57a+rt Lin57a+rt RemLubilities Lin56a+rt Lin56a+rt Lin56a+rt Lin57a+rt Lin57a+rt <td< td=""><td>51 2230 COE-Transmission Distr</td><td>S-5,Ln77</td><td>100.0000%</td><td>28.6941%</td><td>14.7907%</td><td></td><td>,</td><td></td><td>•</td><td>17.5493%</td><td>%CB/E.L</td><td>1.8450%</td><td>•</td><td>23. / 4 14</td></td<>	51 2230 COE-Transmission Distr	S-5,Ln77	100.0000%	28.6941%	14.7907%		,		•	17.5493%	%CB/E.L	1.8450%	•	23. / 4 14
S_7/Ind3 100000% 37,884% 8,186% - - 15,75% 3,1436% - - 15,75% 3,1436% - - 15,60% 11,51% 3,1436% - - 15,50% 11,51% 3,1436% - - 15,50% 11,51% 3,1436% - - 16,500% 11,51% 3,1436% - - 16,500% 11,51% 3,1436% - - - 16,500% 11,51% 3,1436% - - - 16,500% 11,51% 3,1436% - - - 16,500% 11,51% 3,1436% - - - 16,500% 11,51% 3,1436% - - - 16,500% 11,51% 3,1436% - - - 16,500% 11,51% 3,1436% - - - - 16,500% 11,51% 3,1436% - - - - - - - - - - - - - -	52 2310 IOT Distr	S-6,Ln12		•	•	•	'	•	'	-	-		•	7000 FU CC
S_2[Ir18] 1000000% 33.784% 6.500% 3.7139% 3.7133% 0.0000% 32.71146 100000% 37.784% 6.500% 11.191% 3.7433% 0.0000% 32.784% 8.546% - - - 16.500% 1.151% 3.7433% 0.0000% 37.784% 8.546% - - - 16.500% 1.151% 3.7433% 0.0000% 37.784% 8.546% -	53 2410 C&WF Distr	S-7, Ln43	100.000%	33.6964%	8.1386%		'	•	•	19.6401%	1.32/3%	3.0400%	•	20.0046.00
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	54 2001 TPIS x/Land	S-2,Ln18	100.0000%	39.7684%	8.5496%		•	•	'	16.5008%	10101-1	0/14437/0	•	0007'00'
SEFARATION S.LIFFIE 100000% 36.10000% 36.000% 36.000% 11.0000 11.0000 11.0000 11.0000 11.0000 11.0000 11.0000 11.0	55 2001 TPIS Distr	S-2,Ln15	100.000%	39.7684%	8.5496%		'		•	16.5008%	0/0101.1	0/1004/0		%0007.0C
S SEF ARATION TAXES LOW/DISALLOW	56 2001 TPIS Distr	S-2,Ln1+8	100.000%	39.7684%	8.5496%		•		•	10.5008%	%21C1.1	0.1403%		0007/00
: TAXES OWDISALLOW	RESERVES & DEFERRALS SEPARATION													
Mo	57 4310 Other Long-Term Liabilities	Ln57a*47	•	•	•	•	'		•	•		•		
Mo	58 4340 Net Noncurrent Def Taxes										-			
	59 Support Assets	Ln59a*48	'	•	'		•	•	•	•	•			
 ĕ		Ln60a*49	•	•	•	•	•	•	•	•	•	•	'	
A		Ln61a*50	'	•	'		'		•	•	•	•	•	
Mo		Ln62a*51	•	•	•	•	•	•	•	•			•	
MO		Ln63a*52	•	•	'		'		•	•	•	•	•	
MO		Ln64a*53	'	•	•	•	•	•	'	•	•	•	•	
MO	65 Not Classified by Acct	Ln65a*54	•	•	•	•	•	•	•	•	'	•	•	
MO	66 TOTAL NET NONCURRENT DEF TAXES	Ln5965	I		'		'	ı			•	•	•	
MO	67 4360 Other Deferred Credits-Net	Ln67a*55			1				'		1		ļ	
MO	68 4370 Other Juris Liablities													
Mo	69 & Deferred Credits - Net	Direct	'	•	1		•				•	•	•	
	ACCUM DEPR & AMORT ALLOW/DISALLOW			,			•	,			•	•	•	
	70 Accum Depr & Amort Allow/Disaltow		•	•	•				-,	,		•		
				• •			•	•	;	•	•		•	

Proprietary Information

S-16

Albion Telephone Company Study Area: 472213 Study Year: 2005

CASH WORKING CAPITAL

TOTAL InterATA InterATA <t< th=""><th></th><th></th><th></th><th></th><th>INTERSTATE TOL</th><th>E TOLL</th><th></th><th></th><th>INTRASTATE TOLI</th><th>TE TOLL</th><th></th><th></th><th>LOCAL</th><th></th></t<>					INTERSTATE TOL	E TOLL			INTRASTATE TOLI	TE TOLL			LOCAL	
ReTON Source PL MSG MSG			TOTAL	InterLAT	V.	IntraLA ⁷	4	InterLA	LA L	IntraLA	A	EAS	User	Other
EIRTION SOURCE (a) (b) (c) (d)			COMPANY	MSG						MSG	Ы		Defined	
SCAPTAL 111/131 2568/73 1031 643 20.237 1031 643 20.237 1031 643 20.237 11.163 20.236 97.319 20.247 11.163 21.1163 27.319 27.319 27.319 27.319 27.319 27.319 27.319 27.319 27.319 27.310 <	LINE DESCRIPTION	SOURCE	(a)	(q)	(c)	(q)	(e)	ω	(B)	(H)	(i)	9	(K)	€
S : 11, Institute 2,636,073 103,163 2,02,27 - - 14,8278 2,5244 97,319 - realinities \$1,1,1n51 1,563,637 1,051,633 20,0237 - - 148,278 2,5244 97,319 - - - 148,278 2,5244 97,319 - - - - - 16,952 115 3,744 - - - - 16,952 115 3,744 - - - - 16,952 15,95 3,744 - - - - 16,953 1,757 39,756 -	CASH WORKING CAPITAL													
Section S-1. Lin(8723 137.10l 7.614 6.507 - - 16.562 1.158 3.764 • Markeling S-1. Lin(8 12.05346 6.614 6.507 - - 16.562 1.158 3.764 • Services S-1.1 Lin(8 12.05346 6.60.06 89.365 - - - 16.522 1.158 3.764 - Services S-1.1 Lin(8 12.05.346 66.066 89.365 - - - 16.522 1.157 39.765 Contributions S-1.0 Lin(8 12.05.346 56.64 - - - - 11.977 39.765 Services S-1.0 Lin21 22.89 10.617 26.664 - - 22.09 3.03 11.602 signment S-10 Lin21 238.44 10.23 16.4166 5.266 14.035 - 27.063 11.917 24.366 S-10 Lin21 238.144 10.23 16.4166 5.216 14.4356 -	1 Plant Specific Expenses	S-11,Ln31	2,568,673	1,031,653	220,297	•	•	•	•	418,279	29,294	97,319	•	1771,831
-Markeling S-13, Lri 13 286,354 14,327 - <	2 Plant Nonspecific exp excl depreciation & amortization	S-12, Ln16a-23	137,180	76,614	8,597	•	1	•	'	16,592	1,158	3,764	'	30,454
- Services 5:1, Lr65 265,36 14,57 - 5 - 6 - 6 - 6 - 6 - 6 - 6 - 6 - 6 - 6	3 Customer Operations Expense - Marketing	S-13, Ln13	•	•	'	•	•	•	•	•	'	•	•	
1 5-14 1.205,346 503.06 68,965 - - 198,684 11,557 39,756 - - 198,684 11,557 39,756 - - 198,684 11,557 39,756 - - 198,684 11,557 39,756 - - 198,584 11,557 39,756 - - 198,584 11,557 39,756 - - 198,584 11,557 39,756 - - 198,584 11,557 39,756 - - 102,917 28,684 - - 102,917 28,694 - - 12,617 38,756 16,167 36,756 - - 102,917 28,694 - - 12,617 38,756 16,167 27,093 36,356 11,627 23,956 11,627 23,956 11,627 23,913 11,627 23,913 11,627 23,913 11,627 23,913 11,627 23,913 11,627 23,913 11,627 23,913 11,627 23,613 <td>4 Customer Operations Expense - Services</td> <td>S-13, Ln56</td> <td>286,358</td> <td>114,527</td> <td>•</td> <td>•</td> <td>'</td> <td>•</td> <td>'</td> <td>68,337</td> <td>,</td> <td>•</td> <td></td> <td>103,495</td>	4 Customer Operations Expense - Services	S-13, Ln56	286,358	114,527	•	•	'	•	'	68,337	,	•		103,495
Contributions 5-14, Lo34 3.87 (12) 2.39 (12) </td <td>5 Corporate Operations Expense</td> <td>S-14, Ln16</td> <td>1,205,346</td> <td>505,036</td> <td>89,965</td> <td>•</td> <td>•</td> <td>•</td> <td>•</td> <td>199,684</td> <td>11,957</td> <td>39,756</td> <td>•</td> <td>358,948</td>	5 Corporate Operations Expense	S-14, Ln16	1,205,346	505,036	89,965	•	•	•	•	199,684	11,957	39,756	•	358,948
Contributions 5-10, Ln16 3.870 1,622 239 - - 641 38 128 - - 641 38 128 - - - 641 38 128 - - - 641 38 128 - - - 641 38 128 - - - - - - 614 38 128 - <td>6 Eoual Access Expense</td> <td>S-14, Ln34</td> <td>'</td> <td>•</td> <td>•</td> <td>•</td> <td></td> <td>•</td> <td>'</td> <td>•</td> <td>•</td> <td>•</td> <td></td> <td></td>	6 Eoual Access Expense	S-14, Ln34	'	•	•	•		•	'	•	•	•		
S-10, In20 S-10, I	7 Other Nonoperating Expense - Contributions	S-10, Ln16	3,870	1,622	289	•	•	•	'	641	38	128	•	1,152
Les 5-10, Ln21 288,44 102,217 26,64 - - 3,226 3,535 11,602 - r \$-10, Ln23 164,165 47 12 12 7 5 5 1,612 1,622 - 5 5 5,10 1,152 1,801 6,146 - - 27,059 1,632 11,602 - - 5 5 5 16,165 - - - 27,059 1,632 5 5 5 5 16,165 - - - 27,059 1,632 5 5 5 5 11,602 - - - 27,059 1,632 5	8 Interest on Capitat Leases	S-10, Ln20		•	'	•	•	•	'	•	•	'		
S-10 172 47 12 47 12 57 12 24 2 5 13 6 14 5 5 13 6 14 5 5 13 14 15 14 15 14 <th14< th=""> <th14< th=""> <th14< th=""></th14<></th14<></th14<>	9 Fixed Charges excl Capital Leases	S-10, Ln21	288,844	102,917	26,694	,	'	•	'	52,209	3,635	11,602	•	18/16
(*) 5-10, Ln23 164,166 55.266 14.036 - - 27.069 1,691 6,146 - - - - 27.069 1,691 6,146 - - - - - 1,691 6,146 - - - 27.069 1,691 6,146 - - - 1,511 24.366 - - - 12.67 7.211 24.366 - - - 12.67 7.211 24.366 - - - - 12.67 7.211 24.366 - - - - 12.67 7.211 24.366 - - - - 13.105 - - - - 13.105 - - - - 13.105 - - - - 14.369 - - - 14.366 - - - 13.3105 - - - - - - - - -	10 Interest on Customer Deposits	S-10, Ln17	132	47	12	•	•	•	,	24	2	.		42
S-10, Ln24 Se - <th< td=""><td>11 Other Operating Tax - Property</td><td>S-10, Ln23</td><td>164,166</td><td>65,286</td><td>14,036</td><td>•</td><td>•</td><td>•</td><td>'</td><td>27,089</td><td>1,891</td><td>6,146</td><td>•</td><td>49,719</td></th<>	11 Other Operating Tax - Property	S-10, Ln23	164,166	65,286	14,036	•	•	•	'	27,089	1,891	6,146	•	49,719
signment 5-10, Ln25 705, R5 7, 71 24, 366 10 10, Ln21 705, 721 24, 366 10, Ln21 705, 721 267 7, 71 24, 366 10, Ln1.14 5, 361, 107 2166, 3441, 5361, 107 2166, 34, 314, 5361, 107 2166, 34, 344, 5491 10, Ln1.14 5, 361, 107 21, 108, 30, 4393, 9, 44939, 9, 44539, 9, 44939, 9, 4453	12 Other Operating Tax - Other	S-10, Ln24	'	•	·	•	'	•	•	•	•	•		'
Cuail S-10_Ln21 705-482 2.98146 54.811 - - - - 12.667 7.211 24.366 - - 12.667 7.211 24.366 - - 812.657 7.211 24.366 - - 812.657 7.217 12.165 24.366 - - 812.657 7.217 13.106 - - 812.657 13.106 - - 812.657 13.106 - - 812.657 13.106 - - 812.657 13.106 - - 812.657 13.106 - - 812.657 13.106 - - 13.66 - - 812.657 13.106 - - 13.106 - - - 13.106 - - 13.106 - - 13.106 - - 13.106 - - 13.106 - - - 13.106 - - - 13.106 - - 13.106 - <td>13 Other Operating Tax - Direct Assignment</td> <td>S-10, Ln25</td> <td>986</td> <td>986</td> <td>'</td> <td>•</td> <td>•</td> <td>•</td> <td>'</td> <td>•</td> <td>•</td> <td>•</td> <td>•</td> <td></td>	13 Other Operating Tax - Direct Assignment	S-10, Ln25	986	986	'	•	•	•	'	•	•	•	•	
Expenses Ln114 5,361,1017 2,168.84 414.689	14 Federal & State Income Tax (Actual)	S-10, Ln21	705,462	298,148	54,811	•	'	•	'	112,667	7,211	24,386	•	208,240
The condition 10,403% 9,0433%	15 Total Cash Working Capital Expenses	Ln114	5,361,017	2,196,834	414,699	•	'	•	•	895,522	55,187	183,106	-	900,010,1
Lu15 Lu16 485,135 188,798 37,227	16 Cash Working Capital Factor	Records		9.0493%	9.0493%	9.0493%	9.0493%	9.0493%	9.0493%	9.0493%	9.0493%	9.0493%	9.0493%	%.5550.6
Records 150 61 712 6 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	17 Cash Working Capital	Ln15 • Ln16	485,135	198,798	37,527	•	'	•	•	81,039	4,994	16,570		146,207
Records 150 61 12 - - - 25 2 - - - 1 3 - - - 1 3 1 3 - - 1 3 3 3 <th1< th=""> <th1< th=""> 3 <th1< td=""><td>18 Minimum Bank Balance</td><td>Records</td><td>•</td><td>•</td><td>'</td><td>•</td><td>•</td><td>•</td><td>•</td><td>• :</td><td>• •</td><td>• •</td><td>•</td><td></td></th1<></th1<></th1<>	18 Minimum Bank Balance	Records	•	•	'	•	•	•	•	• :	• •	• •	•	
45,285 1880 37,539 18,104 34,155%	19 Working Cash Advances	Records	150	61	12	•	,		•	2	N	0		P
1-2000 ADD ADD ADD ADD ADD ADD ADD ADD ADD	20 Total Cash Working Canital		485.285	198,860	37,539	•	•	•	'	81,064	4,996	16,575	•	146,252
		I n20/20a	100.000%	40.9779%	7.7355%		,	•	'	16.7043%	1.0294%	3.4155%		30.1374%

Proprietary Information

Moss Adams, LLP

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S-17

Sudy Area: 472213 Sudy Year: 2005		TAX FORM		
		Taxable	INCOME TAX	TAX
DESCRIPTION	SOURCE	TOTAL	TOTAL	SurTax
AVICDACE NET INVESTMENT	S-1.Ln1	14,147,704		
2 ASSUMED RATE OF RETURN FOR ESTIMATING TAX RATE	S-1,Ln6	9.6266%		
3 RETURN ON INVESTMENT	Ln1a ^{*2}	1,361,939		
4 FIT INCOME ADJUSTMENT (FROM COST STUDY)		288,844		
5 INVESTMENT TAX CREDIT AMORTIZATION		•		
6 AFTER TAX INCOME BEFORE TAX CREDITS		1,073,095		
7 FIT BEFORE TAX CREDITS (MUST EQUAL LN 17)		577,821		
8 TAXABLE INCOME		1,650,916		
9 FIT ON \$0 to \$50.000 @ 15%	15%	50,000	7,500	
10 FIT ON \$50 000 to \$75 000 @ 25%	25%	25,000	6,250	5,000
11 FIT ON \$75 000 to \$100 000 @ 34%	34%	25,000	8,500	11,750
12 FIT ON \$100 000 to \$335.000 @ 39%	39%	235,000	91,650	16,750
13 FIT ON \$335 000 to \$10 000 000 @ 34%	34%	1,315,916	447,411	
14 FIT ON \$10 000 000 to \$15 000.000 @ 35%	35%	•	•	100,000
15 FIT ON \$15 000 000 to \$18 333 333 @ 38%	38%	•	•	550,000
IS FIT ON OVER \$18 333 333 @ 35%	35%	•	•	
17 TOTAL TAXABLE INCOMERET REFORE TAX CREDITS	LNs 916	1,650,916	561,311	
			34.0000%	

Proprietary Information

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Albion Telephone Company Study Area: 472213 Study Year: 2005

DISTRIBUTION RATIOS FOR RATE BASE AND EXPENSES

									-			
		1	InterLATA	ATA I	IntraLATA	InterLATA		IntraLATA		EAS U	ser	Olher
	A/C	Total	MSG (b)	4 3	MSG PL (d) (e)		14 (6)	MSG (H)	д ©	() Del	Defined (k)	0
ALLUCATION RATIOS	caregory	10(8)	14	Đ								
Capital Investment Summary	0110	10000 001	70 700 40V	0 540697			•	16.5008%	1.1518%	3.7435%	•	30.2858%
General Support Facilities COF Switching Fourioment	2210	100.0000%	85.0000%	·			•	•			•	15.0000%
Operator Systems Equipment	2220	•	•	•	•	•	•	-	- 220201	10/0/0	•	-
COE Transmission Equipment	2230	100.0000%	28.6941%	14.7907%			• •	%?6#C'/1		-		
Information Orig/1 erm Equipment Cable & Wire Facilities	2410	100.000%	33.6964%	8.1386%		•	•	19.8401%	1.3273%	3.0488%	•	33.9488%
Tangible Assets	2680	I	,	'		•	•					
Intangible Assets Taval Plant in Society 2001	2690	-	39.7684%	- 8.5496%			· ·	16.5008%	1.1518%	3.7435%		30.2856%
								:				100000000
Property Held for Future Use	2002	100.000%	39.7684%	8.5496%		•	•	16.5008% 16.5008%	1.1518% 1.1518%	3.7435% 3.7435%	• •	30.2858% 30.2858%
Plant Under Construction	2003	100.000%	39.7664%	8.0440%				-			•	
Telephone Plant Adjustment Total Property. Plant and Equipment	en07	100.000%	39.7684%	8.5496%			'	16.5008%	1.1518%	3.7435%		30.2858%
		10000000	/60202.07	0.07170		•		15 4135%	1.0782%	3.5548%	•	29.2559%
Accumulated Depreciation - Plant in Service	3100	- %^^^^^	42.0020%	-				-			•	'
Accumulated Deprectation - Property neur for Fourte Used Accumulated Amortization - Tangible Property	3400	. 1		•		•	•••	•	•		•	•
Accumulated Amortization - Intangible Property	3500	'	1	'		•						• •
Accumulated Amortization - Telephone Plant Adjustment	3600	1		• •			•		'	•	•	•
Deferred Operating Laxes Other I and Term Liabilities	4310	• •		•		•	•	•	•		•	
Other Deferred Credits	4370	•	•	-		•	,	- EDA90.	115189/	- 7435%	• •	30 2858%
Customer Deposits		100.000%	39.7684% 35.6083%	8.2496% 9.2290%		· ·	• •	18.0956%	1.2592%	4.0057%		31.8023%
Investment Allow/Disallow		• •	• •				•••				•	•
								701010101	795255 1	2 0488%		%88b0 FF
Materials and Supplies	1220	100.0000%	33.6964%	8.1365%		•••	• •	-	-	-	•	
Investment in ivorialimated Companies Equal Access Equipment	1439	'	ı	1		•	•		•		• •	
Other Junisdictional Assets	1500	100 000%	- 40 9779%	7.7355%				16.7043%	1.0294%	3.4155%		30,1374%
Cash working Capital Net Telephone Plant, M&S and CWC		100.000%	35.7906%	9.1760%		•	•	18.0486%	1.2514%	3.9856%	•	31.7459%
Operating Expenses and Taxes Summan								100001	146400	143CFL 6		20 3858%
Network Support	6110 6120	100.0000%	39.7684% 39.7684%	8.5496% 8.5496%				16.5008%	1.1518%	3.7435%	• •	30.2858%
General Support Central Office	6210	100.000%	49.8541%	9.2323%	,	•	'	10.9542%	0.8605%	4.8975%		24.2015%
Information Orig/Term Cable and Wire Facilities	6310 6410	100.000%	33.6964%	8,1386%		• •	• •	19.8401%	1.3273%	3.0488%	,	33.9488%
Other Plant	6510	'	-		•	•	• •	- 16 5008%	1 151.8%	3 7435%		30.2858%
Network Operations	6530 6540	100.0000%	39.7684%	8.5495%		· ·		-	-	-	•	
Access Unarge Federal Support	6540	100.000%	100.000%	1		•		•	•			• •
Marketing	6610 6620	100 000%	- -	, ,				23.8640%				36.1418%
Customer Service Cornorate Operations - Executive and Planning	6710	100.000%	40.1589%	7.6874%			•	17.0628%	1.0217%	3.3972%	•	30.6719%
Corporate Operations - General and Administrative	6720	100.0000%	42.9697% 42.6157%	7.3263%		• •	• •	15.8649%	1.0084%	3.4248%	• •	29.4016%
Subtotal Uperations Expense										2 ECON	,	78 0275%
Depreciation and Amortization	6560 7240	100.0000%	45.3562% 40.1280%	7.8514% 8.4985%		• •	.	16.4023%	1.1450%	3.7212%		30,1050%
Equal Access		-	-	- 24469		•••	• •	-	1.2584%	4.0168%		31.773%
Fixed Charges	75UU 5240	*	*.cnco.cc	-			'	•	•	ı	•	
Total Operating Expense and Tax		100.0000%	42.5533%	7.7050%		•	•	15.8784%	1.0118%	3.4322%	•	01.761 4.62
Nonoperating Expense	7370							•	_,			•
Abandoned Construction		100.000%	41,8997%	7.4638%				16.5665%	0.9920%	3.2983%	•	29.7797%
Other Nonoperating		1	•	'		•	'	•	•		•	•
Allowance for Funds Used During Construction	7340			•	ŀ	,	•		• •			• •
	XXXX	•	•	1			•					

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Albion Telephone Company Study Area: 472213 Study Year: 2005

REVENUE REQUIREMENT SUMMARY

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	1	INTERSTATE LIBIS				Local	Informa	tion	Equal	Transp	ot	Camer Comr	ton Line	B&C		Inter-
DESCRIPTION	SOURCE	TOTAL (a)	Chan Term (b)	CM-Term (c)	CM-Facil (d)	Switching (e)	Dir Asst Surcharge (f) (g)	Surcharge (g)	Access (h)	Transmission (i)	ssion Tandem Sw ()	Pay BFP (k) (l)	BFP ()	Record (m)	Process (n)	exchange (o)
1 Net Telecom 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 3 Pare Rase Adjustment #2	Records Records				•••	• •		• •	• •		• •				 .	
A Rate Base Adjustment #3 6 RATE RASE	Records Ln1-24	6,362,027	1,166,844	54,981	- 19.789	776,762			•••	2.227.809	• •		2,055,841		•••	1 1
	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%	11.2500%
P RETURN ON RATE BASE	Lu5*6	715,728	131,270	6,185	8,976	87,386	•	•	•	250,629	'	•	231,282	·	•	•
Return Adjustment #1	Records	,					• •				•••		• •		•••	•••
9 Return Adjustment #2 10 NET RETURN	Records Ln7-89	715,728	131,270	6,185	8,976	87,386	•	•	•	250,629	'	•	231,282	•	•	•
sabi	A-10,Ln25	129,611	20,555	1,018	1,360	32,201	•	•	,	38,742	'	•	35,734	•		
12 Amortization of Excess Def Taxes 13 Canitalized Pavroll Taxes	A-10,Ln47 A-10,Ln50	1 7			•••		• •	• •								I
n Adjustment	A-10,Ln53				• •	• •		• •	• •		• •		• •			
Ices/Disallowances c on 2001	A-10,Ln59		•	•	•	•			• •	• •	• •		•••			
17 Inc Adj Alloc on Big 3 Exp 18 Total Misc Inc Adjustment	A-10,Ln60 A-10,Ln61	129,611	20,555	1,018	1,360	32,201				38,742 211 886		• •	35,734	• •	• •	•••
X INCOME	Note 1	586,117	110,715	5,167	919'/	22,165	•	•	•	000'117						
пе Тах	Ln62	78,410	14,811	691	1,019	7,383		•••	•••	28,346	•••		26,150 .		• •	• •
Amortization Il Income Tax	A-10,Ln45 Ln53	315,602	59,616	2,782	4,101	29,715			•	114,093	,	•	105,295			•
C Amortization	A-10,Ln44	3 313 676	468 197	- 25.788	- 28.009	975.425				643,730	• •	• •	- 867,068	57.891	47,567	
24 Operating Expenses & Laxes 25 Uncollectibles	A-3,Ln24 A-10,Ln57	-	-	-	-		•		Ţ		• •		• •			• •
Istments (Net RR)	Records	T	•	•	•	•		•	'		,		1 000 001	Į	193 F.	
ENUE REQUIREMENT	Ln10+2226-27	4,423,416	673,894	35,447	42,105	1,099,909				1,236,798	• •		1,229,805	57,891 -		
28 Gross Receipts Tax 29 7340 Alw Fds Used Dur Constr	Note 2 A-10,Ln15	1 1		• •			ı	•	•	•	•	•	•	•	•	
L REVENUE REQUIREMENT	Ln27+28-29	4,423,416	673,894	35,447	42,105	1,099,909	•	•	,	1,236,798	'		1,229,805	57,891	47,567	,
31 Local Switching Support	LSS Algorithm A-12 Ln22	720,584				720,584							36,625			
ss Expense - receral oupport evenue Requirement x/LSS & 6540	Ln30-31-32	3,666,207	673,894	35,447	42,105	379,325	•		'	1,236,798	1		1,193,180	57,891	47,567	1
1% of Local Sw Rev Req to CL	Ln33e*30%	•				(113.797)				1046 4601			113,797			
35 Interstate TIC Revenues 36 Revised Rev Req prior to TIC Reallocation	Records Ln33+34+35	(216,489) 3,344,261	673,894	35,447	42,105	265.527				1,020,309			1,306,978 39.0812%		•	
	Ln36/36a	100.0000%	20.1508%	1.0599%	1.2590%	1.9398%	•	•	•	a/ 7600.00	•		200 80			
38 Interstate TIC Reallocation	Ln35a*37	216.489	43,624	2,295	2,726	17,189	•		'	66,049	•	•	/ng/bo			
39 TOTAL REVENUE REQUIREMENT	Ln30+34-35+38	4,423,416	717,519	37,742	44,831	1,003,300				1,086,358	•		1.428.209	57,891	47,557	
INCOME TAXES		715.728	131.270	6,185	8,976	87,386		,	•	250,629	•	،	231,282		•	•
	111	129.611	20,555	1,018	1,360	32,201		'	1	36,742	•	•	35,734	•	•	•
Jos n of Excess Deferred Taxes	Ln12	1	'	•	'	1	•	• •	1 1		• •		•••		•••	
43 Capitalized Payroll Taxes	Ln13 Ln14	• •			. .	1 1			•	•	•	•	•	•	•	•
45 FIT Allowances/pisallowances	Ln15				•••	•••		• •			• •		•••		•••	
inc Adj Alloc on 2001 Inc Adj Alloc on Big 3 Exp	Ln17		١	•	•	•	•	1	•		• •		• •	, ,	• •	• •
48 Federal ITC Amortization 49 Total Income Adjustments	A-10,Ln44 Ln41+4547	- 129,611	20,555	1,018	1,360	32,201			•	38,742	•		35.734		•	•
vahla lorome	Ln40-49 Gross Up	901,719	170,331	7,949	11,717	84,900		'	•	325,979	•	•	300,843	•	•	
ome Tax	35.000% Decorde	315,602	59,616 -	2,782 -	4,101	29,715		, ,	• •		•••		-		,	
52 Federal Sur-Tax Allocation 53 Net Federal Income Tax	Ln51-52	315,602	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	1		231,282		•	•
54	Ln41	129,611	20,555	1,018	1,360	32,201	•	•	•	38,742	•		35,734		• •	• •
56 Other SIT Adjustments	Ln51	315,602	- 59,616	2,782	4,101	29,715		• •		114,093			105,295	•	'	,
	Ine4-67 Gross IIn	901 719	185 142	8.640	12,735	92,283		•		354,325	1	,	327,003		•	'
58 State I axable income 59 State Income Tax	8.0000%	78,410	14,811	691	1,019	7,383				28,346	1 1		26,160			
Fax Allocation Amortization	Kecords A-10,Ln45	-		''		1 202				- 28.346	• •	• •	26,160		•••	
		78.410	14 8 11													

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Proprietary Information

Note 2: Based on these Statutory Rates:

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Proprietary Information

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													Page 1 of 2
	INTERSTATE		Snecial Access	-	Local	Information	Equal	5		Carrier Commo	n Line	B&C	
DESCRIPTION	SOURCE (a)	Chan Term (b)	CM-Term (c)	CM-Facit (d)	Switching (e)	Dir Asst Surcharge (f) (g)	e Access (h)	Transmission Ta (i)	Tandem Sw (j)	Pay BFP (k) (l)	BFP ()	Record Pro	Process exchange (n) (o)
1 2110 Land & Support Assels A-4.Ln12	1,294,330	205,267	10,171	13,586	321,565			386,890	•	I	356,851		•
A-5,Ln28	3,594,816	'	'	1	3,594,816	•	•	•	•	ı	•		'
A-5,Ln15 A-5,Ln71	3.054.601	- 925.275	-	•••				1,060,964	••		954,662	• •	• •
A-6,Ln14		•	•		•	•			•		- 0134 628		• •
A-7,Ln39				151,881		•	<u> </u>	3,254,12/	• •		3,989,291		•
Ln26 Ln7/7a	14,469,488	2,294,710	113,699 0.7858%	1.0497%	24.8441%			29.8911%			27.5704%		•
A-9,Ln21							·						
			- 078 571	- 165 A68	3 016 380		.	4.711.981			4.346,142		
11 TELECOM PLT IN SVC-EXCL 2690 Ln1+7+9+10 12 Distribution of Line 11 Ln11/11a	+10 15,763,818 100,0000%	2,499,977	123,870	1.0497%	24.8441%			29.8911%	'	•	27.5704%		•
		-											•
13 2690 Intangible Assets A-6,Ln34	16 763 818		- 123 R70	- 165 468	3 916 380			4,711,981	• •		4,346,142		•
		15.8590%	0.7858%	1.0497%	24.8441%	ı		29.8911%	•	•	27.5704%		•
								12 262		,	11.310	,	
16 2002 Prop HId Fut Telecom Use A-9,Ln5	41,023	6,506 32,008	322 1.586	2.119	50,143		• •	60,329			55,645	,	
						,			'	•			
19 TOTAL TELECOM PLANT Ln14+1618	18 16,006,671	2,538,491	125,778	168,017	3,976,715			- 4,784,573	•		4,410,037		
A-9.Ln19	65,745	10,426	517	690	16,334	•	·	19,652	•	•	18,126	ı	'
			1	1	·	•			'		2 433 067		•
22 3100 Accumulated Depreciation A-15, Ln18	8 9,919,616	1,415,254	72,958	91,114	3,258,257	•	•	nce'0c0'z			100'00L'4		
3000 A-9,Lft23 A-151 p20			•	'	•		,		1	•	'	,	•
		•	•	•	•		•	•	1		•	•	•
	5 ·	'	•	•	•						•		• •
	-		' og	. 25	- 078 -			7.192		•	6,634		•
A-15,Ln47	24,001	0 0 0		• •	1000			•	•	•			•
29 4340 NONGIF LIEF OPER INC FLAX							·						
		'	•	•	,	ı	•	•	•	•			
			' '		- 00 072	•		2 15A 077	• •		1.991.523		•
33 NET TELECOM PLANT Ln19+20-2132 34 Distribution of Line 33 Ln33/33a	-2132 6,128,739	1,129,848	53,148 0.8672%	1.2619%	11.7284%			35.2124%	•		32.4948%	•	•
A-91n15			'			ı		•		,		·	•
	236,399	37,490	1,858	2,481	58,731		;	- 70,662	•	•	65,176		
37 Equal Access - Unamortized Expenses								•			,		•
			• •						•		•		'
Mow A-15,Lino4	- CT - C	- 107	24	33	773			- 630	•		858		•
			'	'				•		•	'		
		•	•	,	'	•			1		•	•	•
43 NET TELECOM PLANT AND Land Land Land Land Land Land Land Land	39+42	146 844	54 QR1	79.789	776 762			2,227,809	•	,	2,055,841		'
40.4	170'700'0			20101				10011010			32 3142%		'

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SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

Albion Telephone Company Study Area: 472213 Study Year. 2005

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Inter-exchange (o) Process (n) B&C Record (m) 4,346,142 27.5704% 4,346,142 27.5704% 4,346,142 27.5704% 4,346,142 33.4976% 954,662 8.3487% 4,346,142 3,034,628 3,989,291 27.5704% 4,346,142 3,989,291 Carrier Common Line Pay BFP (K) (I) . . Transmission Tandem Sw 4,325,092 37.6237% 4,325,092 41.2692% 4,711,981 29.8911% 4,711,981 29.8911% 4,711,981 29.8911% 4,325,092 4,325,092 29.8911% 4,711,981 36.3172% 4,711,981 4,711,981 Equal Access (h) Information Dir Asst Surcharge (f) (g) 3,594,816 31.4373% 3,916,380 24.8441% 3,916,380 24.8441% 3,916,380 24.8441% 3,594,816 3,594,816 24.8441% 3,916,380 30,1852% 3,594,816 34.3010% 3,594,816 3,594,816 100,0000% Local Switching (e) 3,916,380 3,916,380 165,468 5.9322% 151,881 165,468 1.0497% 165,468 1.0497% 151,881 1.4492% 165,468 165,468 1.0497% 165,468 151,881 151,881 1.0497% CM-Facil (d) 123,870 4,4409% 113,699 0.9943% 113,699 1.0849% Special Access CM-Term 123.870 123,870 0.7858% 123,870 123,870 0,7858% 123,870 0.7858% 113,699 113,699 0.7858% 2,294,710 21.8957% 2,294,710 20.0677% 2,499,977 15.8590% 2,294,710 2,499,977 89.6269% 2,499,977 15.8590% 2,499,977 2,499,977 2,294,710 2,499,977 15.8590% Chan Term INTERSTATE JURIS TOTAL (a) 15,763,818 100.0000% 14,469,488 100.0000% 12,974,504 100.0000% 2,789.315 10,480,198 100.0000% 3,594,816 100.0000% 11.434,860 15,763,818 15,763,818 100.0000% 15,763,818 100.0000% 14,469,488 3,594,816 3,034,628 15,763,818 Ln1+7+A-9 Ln30 Ln50+51 Ln50+51 Ln52/52a Ln1+7+A+9 Ln30 Ln34/54a A-2.Ln7 A-2.Ln SOURCE A-7.Ln6 A-7.Ln7 Ln 7-73..74 Ln75/75a Ln14 Note 1 Ln46+47 Ln48/48a Ln52 Ln61/61a Ln52 Ln64/64a Ln7 Ln67/67a A-5,Ln28 A-9,Ln21 Ln69+70 Ln59+70 Ln71/71a 69 COE Switching Investment
 70 Equal Access Investment
 71 COE Switching, Equal Access Investment
 72 Distribution of Line 71 46 2001 TELECOM PLANT IN SVC 47 Equal Access Adjustment 48 2001 TELECOM PLANT IN SVC (EA/LS) 49 Distribution of Line 48 50 GSF.COE.IOT.C&WF.Gross Eq.Acs 51 Equal Access Adjustment 52 GSF.COE.IOT.C&WF.Eq.Acs (LS) 53 Distribution of Line 52 DESCRIPTION 54 GSF.COE.IOT.C&WF.Gross Eq Acs 55 Distribution of Line 54 60 GSF,COE.IOT.C&WF.Eq Acs (LS) 61 (Trans. Switch, CCL only) 62 Distribution of Line 61 63 GSF,COE,IOT,C&WF,Eq Acs (LS)
 64 (Special Access only)
 65 Distribution of Line 64 56 COE.IOT.C&WF.Gross Eq Acs
57 Equal Access Investment
58 COE.IOT.C&WF.Eq Acs
59 Distribution of Line 58 73 C&WF Cat 1.3
74 Direct Assign - MSG (1.3)
75 COE.IOT.C&WF x/Cat 1.3
76 Distribution of Line 75 66 COE,IOT,C&WF 67 x/CCL,B&C,IX 68 Distribution of Line 67 LINE

Note 1: Equal Access transferred to Local Switching for distribution

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Albion Telephone Company Study Area: 472213 Study Year: 2005

SEPARATED EXPENSE SUMMARY

]	JURIS		SS	\vdash	Local	formati	5	Equal	Transport		Carrier Comm	on Line	Bacord	Drucace	inter- exchange
	TOTAL (a)	Chan Term (b)	CM-Term ((c)	CM-Facil (d)	Switching (e)	Dir Asst (f)	Surcharge (g)	Access (h)	(i)	Tandem Sw ()	(k) ()	0 0	(m)	(u)	
	1,251,949	199,004	10,584	12,518	323,060				367,797			338,986 50.020			
	85,211 114,527	cU/,7 5,103	382 49	99	2,233			•	2,687	•	•	29.589	41,061	33,738	
	1,451,687	211,812 14,5908%	11,015 0.7588%	13,094 0.9020%	337,364 23,2394%	• •		• •	385,007 26.5213%	• • •	• •	28.8351%	2.8285%	2.3241%	
	1,157,503	184,026	9,842	11,527	299,596			1	339,566 14 523	· · ·		312,947 50.020		• •	
	85,211	7,705	382	016	1 / 0, 21	•		'				214.7	30 435	407 AD2	
	109,990	4,901 196.632	47 10 27 1	63 12.100	2,144 313.811		• •	•••	2,5B0 356,669	. .	• •	391,384	39,435	32,402	
	100.0000%	14.5362%	0.7593%	0.8945%	23.1988%	'	•	'	26.3671%	1	•	28.9335%	2.9152%	2.3953%	
	1 251 949	199.004	10,584	12,518	323,060		•	,	367,797	'	•	338,986	•	'	
	1,269,923	164.227	9,993	9,194	491,417		•	• •	290.851 2.687	•••		304,240	41.061	33,738	
	114,527 595 001	5,103 86.815	4,515	66 5,367	2,233				157,802	•	•	171,569	16,830	13,828	
		'	'			,	'		- 521	• •		-	• •		
	3,233,309	303 455,452	15 25,157	27,165	4/3 955,459				819,708		•	844,910	57,891	47,567	
	8UC U8	12 736	631	843	19 952	1		1	24,005	•	•	22,141	•	'	
		-	5 '	. '		•	,	'	' !	1	•	' 4	•		
	- 59	יס	o '	, ,	15				<u>p</u> '	•••		<u>p</u> '			
	3,313,676	468,197 14 1797%	25,788 0 7782%	28,009 0.8453% :	975,425 29.4364%		•••		843,730 25,4621%			867,068 26.1663%	57,891 1.7470%	47.567 1.4355%	

	'		•	'	•	,	•	•	•			• •		1 1	
	'	•	•		1	• •	•••	• •				1	•	•	
			• •		1		•	•	,	'	•	•	•	'	
	•		•	•	•		•	•		'		• •			
	1		•	• •	• •		• •	•••				1	•	,	
			•	•	1							1			
	1,910	303	15	2	475	•	1		571 819.137	• •		52/ 844.384	57,891	47,567	
	3,231,399	455,149	25,142 631	241,12 RAB	534,804 19 952	• •	• •		24,005	•		22,141	•	•	
	80,306 129.611	20,555	1,018	1,360	32,201	•	•	•	38,742	•		35,734		- 22 24	
	3.443,227	466,743	26,806	29,369	1,007,611		1	'	882,455	•	•	907'/90	160.10	100'14	
	(3.443.227)	(488,743)	(26,806)	(29,369)	(1,007,611)		'	•	(882,455)	1		(902,786)	(57,891)	(47,567)	
	(275,458)	(39,099)	(2,145)	(2,350)	(80,609)		'	'	(70,596)	•		(077'71)	(10074)	(main)	
	(3,443,227)	(488,743)	(26,806)	(29.369)	(1,007,611)	•	•		(882,455) /70 596)	• •		(902,786)	(57,891) (4.631)	(47,567) (3,805)	
	(275,458)	(39,099)	(2,145)	(UCE,2)	(80'0')				(811.858)		•	(830,563)	(53,260)	(43,761)	
	(3,157,759)	(449,043) (157,375)	(24,002) (8,632)	(9,457)	(324,451)			•	(284,150)	1	•	(290,697)	(18,641) -	(15,317)	
				•	•	•	•	•	•		•	-	110 541	(15 317)	

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Albion Telephone Company Study Area: 472213 Study Year: 2005

GENERAL SUPPORT FACILITIES

		NGI		Snecial Access		ocal	Information	ation	Equal	Transport	port	Carrier Common Line	nmon Line	B&C		Inter-
		TOTAL	Chan Term	CM-Term	CM-Facil	Switching	Dir Asst	Surcharge	Access	Transmission Tandem Sw	Tandem Sw	Pay	BFP	Record	Process	exchange
DESCRIPTION	SOURCE	(a)	(q)	(c)	(d)	(e)	e	(6)	£	0	9	(¥)	€	Ê	6	0
APPORTIC									-							
1 COE IOT CRWF Distr	A-2.LnB	100.000%	15.8590%	0.7858%	1.0497%	24,8441%	•			29.8911%	1	•	27.5704%	-		
2 Modified Big Three Expenses Distr	A-3,Ln12	100.000%	14.5362%	0.7593%	0.8945%	23.1988%			•	26.3671%	1	•	28.9335%	2.9152%	%5CRC.7	
LAND & SUPT ASSETS APPORTIONMENT																
3 2110 Land & Support Assets]												1000			
4 Support Assets-Joint x/GSF - B&C	Ln4a"1	1,294,330	205,267	10,171	13,586	321,565		-	_	386,890		•	1 coloct	•		
5 General Support Facilities - B&C	Direct	'	•	•	•	'		•	•			•	•	•	'	
6 Direct Assignment	Ln6a*1	'	•	•	•	'	'		-	· ·		•		•		
7 Total Support Assets	Ln46	1,294,330	205,267	10,171	13,586	321,565	'	•	•	386,890	•	•	100'000	•	•	
8 Distribution of Line 7	Ln7/7a	100,0000%	15.8590%	0.7858%	1.0497%	24.8441%	'	•	•	29.8911%	1	'	%*0/G.1Z	•	•	
9 I and Assets-Joint	Ln9a*1	•			,	'	,			'	1	,	t	•		
10 Direct Assignment	Ln10a-1	•	•	•	,	'	•			,	•	•	'	•		
11 Total Land Assets	Ln910	•	•	•	,	•	•	•			'			•	•	
12 TOTAL LAND & SUPPORT ASSETS	Ln7+11	1.294,330	205,267	10,171	13,586	321,565	•	•	•	386,890	•	•	100,000	•	•	
	-C1/C1	100.000%	15 R590%	0 7858%	1.0497%	24.8441%		•		29.8911%	•	•	27.5704%	•		

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Study Area: 472213 Study Year: 2005		-	CENTRAL OFFICE	OFFICE EQUIPMENT												A-5 Page 1 of 3
		INTERSTATE					Information	ation -	Courd	Transnord		Carrier Common	au	RAC		Inter-
DESCRIPTION	SOURCE	JURIS TOTAL (a)	Chan Term (b)	Special Access CM-Term (c)	CM-Facil (d)	Local Switching (e)	Dir Assl (f)	Surcharge (g)	Access (h)	Transmission Tande (i) (Tandem Sw 1 ()	Pay BFP (I) (I)	BFP C	Record (m)	Process (n)	exchange (o)
APPORTIO																100 000
1 COE - Cat. 1 Manual Switchboard Pct	A-16,Ln3	100.000%				•	• •									100.000%
2 COE - Cat. 1 TSPS Complex	A-16,Ln5	100.0000%				·	•		T							
COE APPORTIONMENT	-1															
222								-								
4 Cal 1-Operator Systems	i nfia*1	,				1	•									
									-		-					
	Direct					·										
8 Directory Assistance	Direct	1					•							,	'	
9 Svc Obs Boards	Ln9a*31	•				•	•	•		•			•	•		
TSF																
	Ln11a ⁻²					•	•				,		'	,	,	
	Ln12a*31					•	•						,		,	
13 Other	Ln13a ³¹	•				•	•	•					-		1	
	Ln14a*31	•				•			•		,		,		•	
	Ln/14	•	•	•	•				•		•	,		•	,	
16 Distribution of Line 15	Ln15/15a		•	•	•		•		I							
17 2210 Central Office Switching																
18 Cat 2-Tandem Switching																
19 Tandem Switching	Direct	'									•					
20 Direct Assign-MSG	Direct	•														
21	Direct	•		•											· ,	
22 Total Cat 2	Ln1921	1	•	•	'	•		•	•		•	I			1	
23 Cat 3-Local Switching - TS	Direct	3,594,816				3,594,816										
Cal 3-L	Direct	•											•			
25 Direct Assign-MSG	Direct	'				,										
	Direct			•		3 604 816	•	•	•		•		'			
27 Total Cat 3	Ln2326	3,994,610	•	•	•											
28 TOTAL COE-SWITCHING	Ln22+27	3,594,816	'	,	'	3,594,816	'	1	'		'	,	•	•	•	
29 Distribution of Line 28	Ln28/28a	100.0000%	•		'	100.0000%	•	'	'		1		•	•	•	
						3 60A 816		'			•		•	•	•	
30 COF Cal 1 283 x/SOB (x/bd.h.k)	Ln78+28	3,594,815				010,960,0										

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Albion Telephone Company Sludy Area: 472213 Sludy Year. 2005

CENTRAL OFFICE EQUIPMENT

	s exchange (o)														•	1	1	1	•
B&C	Process (n)																		
-	Record (m)														·	•	•		
on Line	BFP (I)														954,662	954,662	31.2533%	954,662	14.3571%
Carrier Common Line	Pay (k)															•		•	•
	Tandem Sw (j)														•	•	•		,
Transport	fransmission Ta (i)	!		606.361		•				000'+0+			•		1,060.964	1,060,964	34.7333%	1,060,964	15 G558%
Equal	Access Tra (h)									_						•	•	'	
	Surcharge (g)														1	•	•	•	
Information	Dir Asst Suro (f) (•		,		
Local	Switching Di (e)														,		1	3,594,816	E4 062186
	CM-Facil S (d)		-									•				•	•		
Special Access					51,351					•					113,699	113.699	3.7222%	113.699	200001
Spec	Chan Term Cl (b)														925,275	925.275	30.2912%	925 275	
JURIS	TOTAL CI			606 361	51,351	•	•	•		454,603	•	•	•	•	3,054,601	3 054 601	100.000%	6 649 416	
1	SOURCE			Dime	Direct	Direct	Direct	Direct		Direct	Direct	Direct	Direct	Direct	Ln3457+5969	1 1.70	Ln71/71a	1 -15422427470	
	DESCRIPTION	APPORTIONMENT FACTORS	COE APPORTIONMENT	4.23 All Other	JI MOG-ACCESS	Jt Msg TWX-IT	Direct Assign-MSG Nonaccess	-PL Nonaccess	Cat 4.3-Host/Remote	Joint	WATS-MSG	Ч·	Direct Assign-MSG	-FL	Total Cat 4	NOISSINSINGE DOG 18101 12	72 Distribution of Line 71	12 TOTAL CENTRAL OFFICE FOLID	13 IOTAL CENTRAL OFFICE EQUIT
	INE			55	609	61	62	63	64	65	99	67	68	69	1 02	101 11	72 Dist	101 01	2 2

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Albion Telephone Company Study Area: 472213 Study Year. 2005

INFORMATION ORIGINATION/TERMINATION EQUIPMENT

		INIERSIAIE		Snecial Access		Local	Information	ation	Equal	Transport		Carrier Common Line	ton Line	B&C		Inter-
		TOTAL	em	CM-Term	CM-Facil	Switching	Dir Asst		Access	Transmission Ta	Tandem Sw	Pay	BFP #	Record	Process	exchange
DESCRIPTION	SOURCE	(a)	(p)	(c)	(p)	(e)	e	(6)	Ē	3	9	(K)	0	Ê	C)	6
APPORTIONMENT FACTORS									_							
IOT EQUIPMENT APPORTIONMENT																
1 2310 Info Orig/Term Equip	1								_							
Cat 1-Other IOT																
Public Tetephone	Direct	•							-			•				
All Other IOT-MSG	Direct				-								•			
-PL	Direct		•		-				-	_						
Direct Assign-MSG	Direct												•			
4 -	Direct	•	•													
Total Cat 1 - Other IOT	Ln37	•	•	•	'	,	•	•			•	•	•			
Distribution of Line 8	Ln8/8a	,	'	'	•	•	'	T		•	•		•	•		
Cat 2 CPE-MSG	Direct												•			
Ŀ,	Direct		•													
Total Cat 2 - CPE	Ln1011		•	•	'	'	•	•		•	'		•	•		
Distribution of Line 12	Ln12/12a		•		'	•	'	•	•	•			•	•		
14 TOTAL IOT COLIDMENT	n8+12				•	•	'		-		•	•	'	•	'	
					-				-		•	•	'	•	•	

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CABLE AND WIRE FACILITIES

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Inter-	exchange (o)						•
	Process (n)		_		,		•
B&C	Record (m)						
non Lìne	BFP ()	100.000%		3,034,628	3,034,628		•
Carrier Common Line	Pay (k)						
	Tandern Sw ()						
ାଥ	Transmission Ta (i)						
Equal	Access (h)				, .		•
ion	Surcharge (g)				I		-
Information	Dir Asst (f)						
Local	Switching (e)						•
-	CM-Facil (d)				,		
Special Access	CM-Term (c)						
S	Chan Term (b)			- 138,856	-	- 1,230,580	1,230,580
INTERSTATE JURIS	TOTAL (a)	100.000%		- 138,856 3,034,628	- - 3,173,484	- - 1,230,580	1,230,580
	SOURCE	Records		Direct Direct Direct	Direct Direct Ln48	Direct Direct Direct Direct Direct Direct	Direct Ln1116
	DESCRIPTION	RS	C&WF CAT 1-2 APPORTIONMENT 2 2410 Cable & Wire Facilities 3 Cat 1-Exch Line XWB	(0, (0)			-PL D Total Category 2
	INE	1 Cat 1.	2 2410 3 C	400	- 89 O	64555 4 5	

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Albion Telephone Company Study Area: 472213 Study Year. 2005

CABLE AND WIRE FACILITIES

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	_	-		_		_		_					_		_				_	_	_	_	_	_			_
Inter-	exchange	0							•	•							•	•							•		•
1	Process	Ê								_	_							•							•	•	'
B&C	Record	(E)																								•	
on Line	BFP	e																•							•	3,034,628	38.8056%
Carrier Common Line	Pay	(K)																•									•
	Tandem Sw	9																							•	•	•
Transport	ission	Ξ					•		,			2,564,818		•	•		0101010	2,504,818	010 010	010'660	•		•		699,310	3,264,127	41.7404%
Equal	<u>'</u>	(H)																•							•	'	
e	Surcharge	(6)						-										1		-					'	'	•
Information	Dir Asst S	6																•							,	•	
Local		(e)																'			-			-	'	1	
	gi	(p)						•		67,817			84,064					151,881		-		•		•	•	151,881	1.9422%
Special Access		(c)																							•		
Spec	Chan Term C	(q)	1															•							•	1,369,435	17 5118%
JURIS	TOTAL Ch	(a)					•	•	•	67,817		2,564,818	84,064	•	•	1	•	2,716,699		699,310	•	•	•	•	699,310	7,820,072	
1		SOURCE					Direct	Direct	Direct	Direct		Direct	Direct	Direct	Direct	Direct	Direct	Ln2030		Direct	Direct	Direct	Direct	Direct	Ln3337	Ln9+17+31+38	-20/30a
			s	ENT																							
		DESCRIPTION	APPORTIONMENT FACTORS	C&WF CAT 3-4 APPORTIONMENT	Cat 3-Interexchange C&WF	Wideband:	Jt MSG-Access	PUTWX-Access	Direct Assign-MSG	ld-	All Other.	Jt MSG-Access	PL/TWX-Access	Joint TWX-IT	Joint TWX-Remote	Direct Assign-MSG Nonaccess	-PLNonaccess	Total Category 3	Cat 4-Host/Remote	Joint (x/WATS)	WATS-MSG	-PL	Direct Assign-MSG	Ŀ	Total Category 4	VL CARLE & WIRE FACILITIES	
		LINE				19	20	21	22	23	24	25	26	27	28	29	30			33	34	35	36	37		30 TOTA	

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AMORTIZABLE ASSETS

		INTERSTATE												
	-	JURIS	S	Special Access		Local	Information	Equat	Transport	1	Carrier Common Line	a Line	B8C	Т
		TOTAL	Chan Term	l	CM-Facil	Switching	Dir Asst Surcharge	Access	Transmission T	Tandem Sw	Pay	BFP	Record Process	exchange
LINE DESCRIPTION	SOURCE	(a)	(q)	(c)	(q)	(e)	(b) (J)	(H)	0	3	(K)	0	(u) (u)	
APPORTIC			i								,	77 670A%		,
1 Land & Support Assets Distr	A-4,Ln13	100.0000%	15.8590%	0.7858%	1.0497%	24.8441%	•		9/1160'67		•	e/ 50 10: 17		,
2 2210 COE-Switch Distr	A-5,Ln29	100.0000%	•		'	*^^^^						. 1		
3 2220 COE-Operator Distr	A-5,Ln16	-	,	-	'				WEEFF ME			31.2533%		•
4 2230 COE-Transmission Distr	A-5,Ln72	100.0000%	30.2912%	3.1222%	,	•			-		,	-		•
5 2310 IOT Distr	A-6,Ln15	- 100000 001	47 64408/		1 0422%	, ,			41.7404%	'	•	38,8056%		
6 2410 C&WF Distr	A-7,Ln40	%nnnn'nn1	%.0110./1		0/7740'I				70 00118/			27 570A%		
7 GSF, COE, IOT, C&WF, Eq Acs (LS)	A-2,Ln53	100.000%	15.8590%	0.7858%	1.0497%	24.844 70	1	•	0/100.07			21.010113		
TANGIBLE ASSETS APPORTIONMENT														
B 2680 Tangible Assets-Cap Leases												1		
9 2110 Land & Supt Assets	Ln9a"7	•	•	,	'	•	1	•	•	•	•			
	Ln10a*2	'	•		'	•	,	•	•	'	•	•	• •	
11 2220 COE-Operator	Ln11a*3	•	•	•	'	•	•	,	•	•				
12 2230 COE-Transmission	Ln12a ⁻⁴	•	•	•	•	•	•	'	•	•				
13 2310 IOT	Ln13a ⁻⁵	•	•	•	•	•	•	'		•	•	•	•	
	Ln14a*6	'	•	•	'	·		•		•	•	•		
	Ln15a*7	'	•	•	•	•		'	•	•	•	•		
	Ln16a*7	'	•	•	•	•		'		•	•	•		
2	Ln916		•	•	'	•		'		•	•	•		
18 Distribution of Line 17	Ln17/17a	•	'		•	'	-			•		•		
TANGIBLE ASSETS APPORTIONMENT														
19 2680 Tangible Assts-Lease Improve	-												,	
20 2110 Land & Supt Assets	Ln20a*7	'	•		'	'		'				'		
	Ln21a*2	•	•		•	'		•				•	,	
22 2220 COE-Operator	Ln22a*3	'	•		'	'	•				•			
23 2230 COE-Transmission	Ln23a*4	•	•	•	•		•	•				•		·
24 2310 IOT	Ln24a"5	•	•	•	'	•		•				•		·
25 2410 C&WF	Ln25a*6	'	•	•	•	•			• •	•		•		·
26 Not Classified by Account	Ln26a*7		•	•	•	•	•	•	•			•		·
27 Direct Assignment - Lease Improvements	Ln27a*7			•				•	•					
28 TOTAL LEASEHOLD IMPROVEMENTS	Ln2027			•	'	'		•						, ,
29 Distribution of Line 28	Ln28/28a	•	•		'	I		•		1				
	0,-17-30		,	,	ï	'		'	•	'		,		·
30 IOIAL IANGIBLE ASSETS	1-20/00-		•		•	•	•	•	•	•		1	,	'
31 Distribution of Line 30	Ln3U/3Ua	•	•											
INTANGIBLE ASSETS APPORTIONMENT				,		,	,	•	•	•		'		·
Ψ.	Ln32a-/	•	•					•	•	•		•		·
33 Direct Assignment	Ln33a"7		i	•	•	•			•	•		'		
34 TOTAL INTANGIBLE ASSETS	Ln3233	'	•	•	•	•			•	•		•		
35 Distribution of Line 34	Ln34/34a	-		•	-	-	-							

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TELECOMMUNICATIONS PLANT - OTHER ACCOUNTS

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| | 29.8911%
29.8911% | 12,262 | 12,262 | 29.8911%

 | 60,329 | 60.329 | 29.8911% | • |
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 | | 19,652
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| Switching
(e) | 24.8441%
24.8441% | 10,192 | 10, 192 | 24.8441%

 | 50,143 | 50.143 | 24.8441% | • | •
 | | |
 | • | 16.334
 | 16.334 | | 58,731 | | | | | | | | • | • | |
| CM-Facil
(d) | 1.0497%
1.0497% | 431 | 431 | 1.0497%

 | 2.119 | 2.119 | 1.0497% | • | 1
 | • • | | -
 | • | 690
 | - 690 | | 2,481 | | | | | | | | • | | - |
| | 0.7858%
0.7858% | 322 | 322 | 0.7858%

 | 1,586 | -
1 586 | 0.7858% | |
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 | | 517
 | 517 | | 1,858 | | | | | | | | | , | |
| Lem | 5.8590%
5.8590% | 6,506 | - 6,506 | 5.8590%

 | 32,008 | - 32 008 | 5.8590% | , |
 | | |
 | , | 10,426
 | - 10.476 | | 37,490 | | | | | | | | | , | |
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 | 30 | - 05 | | | •
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 | | 45
 | - 22 | 2 | 66 | | ÷ | - | | • | • | ' | - , | | |
| TOTAL
(a) | 100.000 | 41,0 | 41,0 | 100,000

 | 201,6 | 3 100 | 100.000 | |
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 | | 65,7
 | 65.7 | - | 236,3 | | | | | | | | | | |
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| S | A-2.Ln55
A-2.Ln53 |
Ln3a*1 | Ln4a-1
Ln34 | Ln5/5a

 | Ln7a*1 | Ln8a*1 | Ln9/9a | Ln11a*2 | Ln12a*2
 | Ln1112 | | _Ln15a*2
 | Ln16a*2 | Ln17a*2
 | Ln18a*2 | | Ln20a*2 | Direct | Direct | Direct | Direct | Direct | Ln21-23-2 | LnZbrzoa | L 1028a"2 | L n29a*2 | |
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 | nd Assignm | MALERIAL | forking Cap | L ACCESS | cosss Gros | um Depreo | еrred Oper | mortized E. | EQUAL AC | tion of Line | OW/UISAL | IERI Allumi. | IIII RISSE DA |
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| | Chan Term CM-Term CM-Facil Skuching Din Asst Suchange Access Instantision Tardem Sw. Pay Burk Heedra Process ex
(c) (c) (c) (c) (c) (c) (c) (c) (c) (c) | N TOTAL ChanTerm CM-Term CM-Te | N TOTAL Chan Term CM-Term CM-Term CM-Term CM-Term CM-Term CM-Term CM-Term Pay Pit Pit Pit Pito P | SOURCE TOTAL Chan Term Cut-Term Cut-Term <th< td=""><td>N TOTAL ChanTerm CM-Term CM-Te</td><td>ION SOURCE TOTAL ChanTerm OM-Term Proveman Provema Pro</td><td>ION SOURCE TOTAL Cubi model CM-Term CM</td><td>SOURCE TOTAL Cub-Text Sourcharge Access Transmission Transmis</td><td>IPTON TOTAL Chan Term Contact Dir Action <thdir action<="" th=""> Dir Action</thdir></td><td>DESCRIPTION COUNC Indication Chan Term CM-Term CM-Term</td><td>OESCRPTION CON1. Chan Term CM-Term CM-Term</td><td>TOTAL CM-Tim <thcm-tim< th=""> CM-Tim CM-Tim<td>DESCRIPTION COUNC Unit Chan Term CM-Term <</td><td>DESCRIPTION TOTAL Chan Turn CM-Tan <thcm-tan< th=""> <thcm< td=""><td>DESCRPTION TOTAL Chartimation Compare Constrained Land Monthane Monthane</td><td>Terron Inscription TOTAL ChanTame ChanTame Curron of the control /td><td>DESCRPTION TOTAL Charlian Optical Surdings Description Pay <</td><td>DESCRIPTION COTAL CharTime CharTime</td><td>$\begin{array}{c c c c c c c c c c c c c c c c c c c$</td><td></td><td></td><td>$\begin{array}{ c c c c c c c c c c c c c c c c c c c$</td><td>$\begin{array}{ c c c c c c c c c c c c c c c c c c c$</td><td>$\begin{array}{c c c c c c c c c c c c c c c c c c c$</td><td></td><td></td><td></td></thcm<></thcm-tan<></td></thcm-tim<></td></th<> | N TOTAL ChanTerm CM-Term CM-Te | ION SOURCE TOTAL ChanTerm OM-Term Proveman Provema Pro | ION SOURCE TOTAL Cubi model CM-Term CM | SOURCE TOTAL Cub-Text Sourcharge Access Transmission Transmis | IPTON TOTAL Chan Term Contact Dir Action Dir Action <thdir action<="" th=""> Dir Action</thdir> | DESCRIPTION COUNC Indication Chan Term CM-Term CM-Term | OESCRPTION CON1. Chan Term CM-Term CM-Term | TOTAL CM-Tim CM-Tim <thcm-tim< th=""> CM-Tim CM-Tim<td>DESCRIPTION COUNC Unit Chan Term CM-Term <</td><td>DESCRIPTION TOTAL Chan Turn CM-Tan <thcm-tan< th=""> <thcm< td=""><td>DESCRPTION TOTAL Chartimation Compare Constrained Land Monthane Monthane</td><td>Terron Inscription TOTAL ChanTame ChanTame Curron of the control /td><td>DESCRPTION TOTAL Charlian Optical Surdings Description Pay <</td><td>DESCRIPTION COTAL CharTime CharTime</td><td>$\begin{array}{c c c c c c c c c c c c c c c c c c c$</td><td></td><td></td><td>$\begin{array}{ c c c c c c c c c c c c c c c c c c c$</td><td>$\begin{array}{ c c c c c c c c c c c c c c c c c c c$</td><td>$\begin{array}{c c c c c c c c c c c c c c c c c c c$</td><td></td><td></td><td></td></thcm<></thcm-tan<></td></thcm-tim<> | DESCRIPTION COUNC Unit Chan Term CM-Term < | DESCRIPTION TOTAL Chan Turn CM-Tan CM-Tan <thcm-tan< th=""> <thcm< td=""><td>DESCRPTION TOTAL Chartimation Compare Constrained Land Monthane Monthane</td><td>Terron Inscription TOTAL ChanTame ChanTame Curron of the control /td><td>DESCRPTION TOTAL Charlian Optical Surdings Description Pay <</td><td>DESCRIPTION COTAL CharTime CharTime</td><td>$\begin{array}{c c c c c c c c c c c c c c c c c c c$</td><td></td><td></td><td>$\begin{array}{ c c c c c c c c c c c c c c c c c c c$</td><td>$\begin{array}{ c c c c c c c c c c c c c c c c c c c$</td><td>$\begin{array}{c c c c c c c c c c c c c c c c c c c$</td><td></td><td></td><td></td></thcm<></thcm-tan<> | DESCRPTION TOTAL Chartimation Compare Constrained Land Monthane Monthane | Terron Inscription TOTAL ChanTame ChanTame Curron of the control | DESCRPTION TOTAL Charlian Optical Surdings Description Pay < | DESCRIPTION COTAL CharTime CharTime | $ \begin{array}{c c c c c c c c c c c c c c c c c c c $ | | | $ \begin{array}{ c c c c c c c c c c c c c c c c c c c$ | $ \begin{array}{ c c c c c c c c c c c c c c c c c c c$ | $ \begin{array}{c c c c c c c c c c c c c c c c c c c $ | | | |

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Proprietary Information

CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS

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PLANT SPECIFIC EXPENSES

Inter-	exchange (o)		'	'	•	•			'		'	•	•	•	•	,		•		•	•	•	•		•	•	•	•	_				•	•	•		,	
	Process (n)		•		,	,			•		'	1						•	•	•	,	'	'		•	•	•	•				'	•	•	•	'		
ပ္အ	Record (m)	1		•		,			•									•		•					•	•	•						•	•	•	ı		
Line	8FP		27.5704%	27.5704%	•	•	31 2533%	2000210	36.8055%		6,157	•	6,157	10 887	700'01	10 887	700'61	,	•	,	,	'	•		82,638		82,638	82,638	•	•			230,309	•	230,309	312,947	000 000	338,986
Carner Common Line	Pay (k)							•				•	•			•	•	,										1				•	•	•				• •
	Tandern Sw	2	,	,				•	•		•	•	'		•	•	•	'	;	'			'		1	,	'	,				•	,	•	•			•••
g	fransmission Ta		29.8911%	29.8911%			TOPECC VC	8/000/h0	41.7404%		6,675	•	6,675		acc'17		966'17			•		. ,			91,840	•	91,840	91,840					247,726	,	247,726	339,566		367,797 20 3780%
	Access Tra			,		-		•	•		•	,			ı	1	•	•	1	1				I	•	•	•	•				•	•	•	•	,		1
	Surcharge A					•	•	'	'		•	•	•		;	'	'	•	•	'					•	•	•	•				'	•	•	•			1
ormati	Dir Asst Surc						•	•					•		•	•		,		•		• •		I	•	•	•	•				,	,		•			•
_	L.	+	24 BAA102	24 84410	24-00-001	* ^ ^ ^ ^ ^ ^ ^	'	•	-		5,548	•	5,548		17,916		17,916	299,596	•	299,596		•	•	•	'	•	1	299,596				1			'	299.596		323,060
	CM-Facil	(0)	1 0407%	201010	ar 1060.1	•	'	'	1.9422%		234	•	234		757	' !	157	'	•	'		,	•		- ,							•	11.527		11,527	11.527		12,518
Special Access		(c)	790307.0	0.706.01/	0,0001,0		•	3.7222%			175		175		567	•	567			•				•	9,842	•	9,842	9,842						•	•	9 847		10,584
Spec	ш	(a)	1E 0E003/	15 BEDD8/	%.DECO.C			30.2912%	17.5118%		3.541	•	3,541		11,437	'	11,437							•	80,094	•	80,094	80,094			•	•	103.931		103,931	184 076		199,004
JURIS		(a)			_	100.00U%	_	_	100.000%		22.331	,	22,331		72,115	•	72,115	299.596	•	299,596		•	•	•	264,414		264,414	564,010			•	•	593 493	•	593,493	1 157 503		1,251,949
		SOURCE		A-2,Ln53	A-4,LN13	A-2,Ln72	A-5,Ln16	A-5,Ln72	A-7.Ln40		1 n7a*1	Ln8a-1	Ln78		Ln10a*2	Ln11a*2	Ln1011	10134'3	1 n14a*3	Ln1314		Ln16a*4	4	Ln1617	Ln19a*5	Ln20a*5	Ln1920	Ln15+18+21	Direct	Direct	Direct	Ln2426	1 m3Ra*6	1020a-6	Ln2829	00++20+00-1		Ln9+12+31
		DESCRIPTION	rors	-						APPORTIONMENT								3030				ms Expenses			xnenses						Ļ							EXP
		DESC	APPORTIONMENT FACTORS	1 GSF,COE,IOT,C&WF,Eq Acs (LS)	2 2110 Land & Support Assets Distr	3 2210 COE Switching Distr	4 2220 COE Operatory Systems Distr	5 2230 COE Transmission Distr	6 6410 C&WF Distr	PLANT SPECIFIC EXP APPORTIONMENT	7 6110 Notingt Support Expenses	Direct Assignment	9 TOTAL NETWORK SUPPORT EXPENSES		10 6120 General Support Expenses	Direct Assignment	12 TOTAL GENERAL SUPPORT EXPENSES	13 6310 COE Switching Evenances		14 DIECCASSIGNIEUC		16 6220 COE Operator Systems Expenses	irect Assignment	18 TOTAL COE OPERATOR SYS EXPENSES	19 6230 COF Transmission Expenses	Direct Assimment	21 TOTAL COE TRANSMISSION EXPENSES	22 TOTAL COE EXPENSES	23 6310 IOT Equip Expenses	Cat 1-Outer FOR Entite Even	irect Assianment	IN EXPENSES		20 0410 COVY EXPENSES	30 TOTAL CAWF EXPENSES	0010 0110	31 PIC SPEC EXP XIOI 10,0120	32 TOTAL PLANT SPEC OPER EXP

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Study Year: 2005		<u>с</u> .	PLANT NONSPECIF	NONSPECIFIC EXPENSES									A-12
		INTERSTATE	ő	Active Access	-	Innel	Information	Fouat	Transport	Carrier Comm	ion Line	B&C	Inter-
		TOTAL	Chan Term	CM-Term	CM-Facil	Switching (a)	Dir Asst Surcharge (f) (g)	Access (h)	Transmission Tandem Sw 1 (1) (1)	Pay BFP (k) (I)	BFP	Record Process (m) (n)	exchange (o)
	SOURCE	(8)	(1)		12	-							
1 COE, IOT, C&WF Distr	A-2,LnB	100.000%	15,8590%	0.7858%	1.0497%	24.8441%		•	- 29.8911%	•	27.5704%		
2 2110 Supt Asts Distr	A-4,LnB	100.000%	15.8590%	0.7858%	1.0497%	24.8441%		•	- %LI69.67		% #0/C-17		
3 2210 COE-Switching Distr	A-2,Ln72	100.000%			•••	*.0000.001					1		
4 2220 COE-Operator Distr	A-5,L010	100 000%	30.2912%	3.7222%					- 34.7333%	•	31.2533%	•	
5 2230 COE-I ransmission Distr	A-3,U1/2 A-61n15	-	-	-	'	'	•	•	,	•	'		
7 2410 CRWF Dist	A-7.Ln40	100.000%	17.5118%		1.9422%	'	,	•	41.7404%	,	38.8056%	•	
8 2001 Tel Plt in Svc Distr	A-2,Ln15	100.000%	15.8590%	0.7858%	1.0497%	24.8441%	•	•	- 29.8911%		27.5704%		
9 2002 Prop Hid Ft Tel Use Distr	A-9,Ln6	100.0000%	15.8590%	0.7858%	1.0497%	24.8441%	•		- %1169.67	• •	a/ 10/10/17		
10 2680 Capital Leases Distr	A-8,Ln18	'		•	•	• •				•	,		
11 2680 Leasehold Improve Distr	A-8, Ln29	•		•				•		,	•		
12 2690 Intangible Assets Distr	A-6,L030	• •				•	•	•			•		
13 2000 LEREADER FIL AUJUSTIENT													
14 6510 Oth Prop Plant & Eq Exp	Ln14a*1	•		•	. <u>.</u>	•			•		•		
15 Direct Assignment	Ln15a"1	•	•	•	•	•	•	'			• •		
16 TOTAL OTH PROP PLANT & EQ EXP	Ln1415	•	•	•	•	•							
17 6530 Natural Coordinae Evo	1 n17a"1	48.586	7.705	382	510	12,071	•	'	14,523 -	•	13,395	•	
1/ 0000 retwork Operations c.Ap	Ln18a'1	-	•	•	•		,	'	•	•			
19 TOTAL NETWORK OPERATIONS EXP	Ln1718	48,586	7,705	382	510	12,071		•	- 14,523	•	C46,51		
20 6540 Access Expenses													
21 Access Expense x/Federal Support	Direct	'									36.625		
22 Federal Support	Direct	36,625	• •	,	,	• •	,	•		•	36,625		
23 I U I AL AUGESS EXPENSES	LII2 1	220,000			_								
24 TOTAL ACCOUNTS 6510,6530,6540	Ln16+19+23	85,211	7,705	382	510	12,071	•		14,523 -	•	nzn'ne		
25 6560 Depr and Amort Expenses						000 0			- 670 7	•	7 353		
26 Depr-Support Assels	Ln26a*2	26,672	4,230	112	197	020'0		• •		•		,	
27 Depr-COE-Switching	Ln2/212	412,120			•	'	,		•	•	'	•	
29 Depr-COE-Uperator	Ln29a-5	252,594	76,514	9,402	•	•	,		87,734	•	78,944		
30 Depr-Info Orig/Term Equip	Ln30a*6	'	•	•	1	•			-		-		
31 Depr-Cable & Wire Facil	Ln31a"7	432,726	75,778	,	8,404	1			- 220,001	•	776'101		
32 Dept-Prop Hid Ft Tel Use	Ln32a*9	,	,	,	,	1	•	•	•	,	'		
33 Amort-Capital Leases	Ln33a*10	•	•		1	•		•	•	•	'		
34 Amort-Leasehold Improvements	Ln34a*11	•	•	•	'							•	
35 Amort-Intangible Assets	Ln35a-12	•	•	•				'	,	•		•	
36 Amort-Other 37 TOTAL DEPR & AMORT EXPENSES	Ln2636	1,184,711	156,522	9,612	8,684	479,346	•	'	276,328	•	254,219	•	
									200 861	•	304 240	,	
		600 000 F					•	•			AL3.LAN		

Proprietary Information

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CUSTOMER OPERATIONS EXPENSES

100.000% Inter-exchange (o) Process (n) 380 . . 39,435 90.9091% . . 39.435 Record 100.0000% 33.4976% 33.4976% 33.4976% 9,404 72 446 197 Carrier Common Line Pay BFP (k) (I) 15,797 5,916 33.4976% 27.5704% . . 100.0000% . . . Transmission Tandem Sw -36.3172% 36.3172% 36.3172% 36.3172% 78 483 214 775 29.8911% Equal Access (h) . . . Information Dir Asst Surcharge 65 402 178 644 30.1852% 30.1852% 30.1852% 24.8441% 30.1852% Local Switching (e) CM-Facil {d} 1.0497% . . pecial Access CM-Term 0.7858% ច 3,943 3,943 %6060'6 15.8590% Chan Term ê INTERSTATE JURIS TOTAL (a) 100.0000% 100.0000% 100.0000% 100.0000% 100.0000% 100.0000% 100.0000% 43,378 100.000% 100.0000% 9,404 216 1,331 589 15,797 70,714 SOURCE A-2.Ln55 A-16.Ln7 A-16.Ln14 A-16.Ln19 A-16.Ln24 A-16.Ln23 A-16.Ln23 A-16.Ln33 A-16.Ln33 A-16.Ln33 A-16.Ln33 A-16.Ln33 Ln23a'4 Ln24a'5 Direct Ln25a'6 Ln28a'7 Ln21a'8 Ln31a'8 Ln33a'10 Ln34a'11 Ln23.34 Ln12a*1 Direct Ln12..13 Ln17a*2 Ln18a*3 Ln17..18 Direct
 LINE
 DESCRIPTION

 1 SEF Code, DT, GAWF, FACTORS
 1 SEF Code, DT, GAWF, FACTORS

 1 SEF Code, DT, CAWF, Et Avast, Status
 2 owerstor store sources of the source of the contracts

 2 OPERIOR Service of the Contract PC, Source of the contracts
 2 OPERIOR Service of the contracts

 3 ELE Payment & Collection
 7 ELB Bling Inquey Contacts

 1 ELB Bling Inquey Contacts
 3 Contract of the contacts

 2 Canter Payment & Collection
 1 DL Contacting Payments

 1 DL Contacting Payments
 3 ELB OWNENTI Contacts

 3 ELB OWNENT PAYMENTING EXPERSIONATIONMENTI
 3 ELB OWNENTI Contacts

 3 ELB OWNENTI PAYMENTING EXPERSIONATION
 3 ELB OWNENTI

 5 EG2 Sontract Sontract
 3 ELB OWNENTI

 7 To Operator Sontract
 3 ELB OWNENTI

 8 To Canter Sontract
 3 To Operator Sontract

 9 To Canter Sontract
 3 To Operator Sontract
 All Other: Cat. 1-LBOE EU Svc Ord Proc Presubscription - Other cat 1-LBOE XC SOP cat 1-LBOE XC P&C cat 1-LBOE XC P&C cat 1-LBOE XC BI cat 1-LBOE Coin Col - Lmtd Total Cat 1-LBOE Published Direct Listings Other Cat 1-LBOE EU P&C - CII - Other Cat 1-LBOE EU BI Albion Telephone Company Study Area: 472213 Study Year: 2005 5 20 ΒN

Proprietary Information

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Albion Telephone Company Study Area: 412213 Study Year. 2005

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CUSTOMER OPERATIONS EXPENSES

Surcharge Access Intansmission Lanuaution ratio (r) (r) (n) (n) (n) (n) (n) (n) (n)	41.2882%			2,501	1.805 - 32.402 1.805 - 2.501 - 32.402		2.560 - 2.8.417 39.455 32.402 2.3457% - 2.8559% 35.6550% 29.4551%	106 - 1,172 1,527 1,337 106 - 1,172 1,527 1,337 1,172 1,527 1,337	2,687 - 29,589 41,061 33,738	57 - 29,589 41,061 33,736	- 28,417 39,435 32,402	- 29,589 41,061 33,738 - 25,8359% 35,8530% 29,4591%
(h) (k) (k) (k) (k) (k)					•		- 28,417 - 25,8359%	- 1,172 - 1,172 - 1,172	- 29,589	- 29,589		35
(h) (j) (j) (k)					•		1 1		•	•	- 28,417	- 29,589
(h) (j) (j)					1,805		2,580	106		sz	1	•••
(h) (i)					1,805		2.580 - i457% -	. 106 106				• •
(h) (i)					1.805		2.580 1457%	, 01 106	187	26		
							2.3		2,6	2,687	2,580	2,687 2,3457%
surcharge (g)					•					1		
″					•		•••		1	1	1	1 1
Urr Asst (f)	,				•••						,	
Switching (e)	34.3010%				1,500		2,144 1.9497%	888	2,233	2,233	2,144	2,233 1.9497%
(d)	1.4492%				63 63	5.9322%	63 0.0576%	- n n	99	99	63	66 0.0576%
(c) (c)	1.0849%				47 47	4.4409%	47 0.0431%	' N N	49	49	47	49 0.0431%
Chan Term (b)	21.8957%				957 957	89.6269%	4,901 4.4558%	202 202	5,103	5,103	4,901	5,103 4.4558%
TOTAL (a)	100.000%		18,230	14,172	4,373	100.0000%	109.990	4,537 4,537	114,527	114,527	109,990	114,527 100.0000%
SOURCE	A-2,Ln68		Direct	Direct	Ln43a ⁻³⁶ Ln43a ⁻³⁶	Ln44/44ad	Ln19+20+35+44 Ln46/46a	Ln48a'47 Ln49a'47 Ln48.49	Ln35+44+50	Ln19+20+51	Ln12+18+19+2225 +29+39+44	Ln14+52 I n55/55a
ESCRIPTION	PPORTIONMENT FACTORS	SERVICES EXPENSES APPORTIONMENT Cat 2-CSE Msg Proc	Joint Message Direct Assignment	Cat 2-CSE Other B&C Direct Assignment	Ead User Common Line Cat 2-CSE CABS Total Cat 2-CSE	Cat 2 Spec Acs Distr	Total 6620 χ/Cat 3 Distribution of Line 41	Cat 3-All Other CSE Cat 3-Direct Assignment Total All Other Cat 3	Total All Other-Cat 1,2,3	OTAL SERVICES EXPENSES	OTAL 6610 & 6620 x/amounts allocated on GSF	55 TOTAL CUSTOMER OPER EXPENSES
7 A A T A M		SOURCE 100 0000% 21.8957% 1	SOURCE UTAL Calina car A-2, Line8 100,0000% 21,8557% 1 MENT 1 21,000 2000% 21,8557% 1	DESCRIPTION SOURCE UDAL Umit and (a) COE_CWAFJOT SOURCE 100,0000% 21,8957% 100,0000% 21,8957% COE_CWAFJOT COE_CWAFJOT 100,0000% 21,8957% 100,0000% 21,8957% CAT 2.CSE Mag Proc Cat 2.CSE Mag Proc Direct 18,230 102,0000% 21,8957%	DESCRIPTION SOURCE UDAL Umit and (a) CEE_CWAFTO APPORTIONMENT FACTORS (b) (b) CEE_CWAFTO 21.0468 100.0000% 21.0857% SERVICES A2.Lin68 100.0000% 21.0857% Cate Cwaft Droved Assignment Cate Cost Cost Unit PaylBACIN (b) Cate Assignment Direct 16,200 Direct Assignment Direct 14,17 Direct Assignment Direct 14,17	Source LUAL Center Control A-2,Lu68 100.0000% 21.8957% 1.004 Direct 18.230 10.0000% 21.8957% 1.004 Direct 14.172 2.501 2.501 557 Direct 14.172 3.9276 957 1.004	DESCRIPTION SOURCE Und. Ommention APPORTIONNENT FACTORS 30URCE 100,0000% 21.8957% 1.064 COE_CWAF_JOT JUCCLUR PAYB&CIX A2LIn66 100,0000% 21.8957% 1.064 Coe_comment Cat 2.05E May B&CIX A2Lin66 100,0000% 21.8957% 1.064 Cat 2.05E May PARCIX A2Lin66 100,0000% 21.8957% 1.064 Cat 2.05E May PARCIX A2Lin66 100,0000% 21.8957% 1.064 Cat 2.05E May Pay B&CIX A2Lin66 1.024 1.044 1.044 Cat 2.05E May Pay B&CIX Direct 1.833 1.043 1.044 Cat 2.05E May PBAC Direct 1.4172 9.733 9.57 Cat 2.05E Cabe PBAC Direct 1.4172 9.733 9.57 Cat 2.05E Cabe PBAC Lin444ad 1.00.0000% 89.8256% 4.440	DESCRIPTION SOURCE U.O.L. Mail and the initial control of the initinitial control of the initial control of the initial control of t	DESCRIPTION SOURCE UOAL Out Internation CEE.TWAFFORTCOLINET FACTORS SOURCE 100 00 00 CEE.TWAFFORTCOLINET FACTORS A22.Ln68 100.0000% 21.8857% 1.084 CEE.TWAFFORTCOLINET FACTORS A22.Ln68 100.0000% 21.8857% 1.084 CEE.TWAFFORTCOLINET FACTORS A22.Ln68 100.0000% 21.8857% 1.084 CET_CONSERPORTCOLINENT Incol 00 00 00 00 Cat 2.55E Map Proc Direct 14.172 2.00 2.1.8857% 1.004 Cat 2.55E Map Proc Direct 14.172 2.00 2.01 2.01 Cat 2.55E Cat 2.55E Direct 2.01 1.4172 2.01 2.01 Cat 2.55E Cat 2.55E Direct 2.01 2.01 2.01 2.01 2.01 Cat 2.55E Direct 2.01 2.01 2.01 2.01 2.01 Cat 2.55E Direct 2.01 2.01 2.01 2.01 2.01 2.01 2.01	DESCRIPTION SOURCE UOAL Umit and the initial source UoAL Umit and the initial source COE_CWMF107FC010H A22LIn68 100.0000% 21.8857% 1.084 COE_CWMF107FC011H A22LIn68 100.0000% 21.8857% 1.084 SERVICES EXPENSES APPORTIONNENT 0 0 0 0 Janit Messame Janit Messame 18.230 21.8857% 1.084 Cat 2-SE Magnement Direct 14.172 2.501 957 Direct Janit Messament Direct 2.501 957 4.440 Cat 2-SEE Cat 2-SEE Lord 3.444d 100.000% 89.2595% 4.440 Cat 2-SEE Lord 444d 100.000% 4.507 2.501 5.703 Cat 2-SEE Lord 444d 100.000% 4.537 3.27 2.501 Cat 2-SEE Lord 444d 100.000% 4.537 2.202 1.440 Cat 2-SEE Lord 444d 100.000% 4.537 2.510 2.713 Distribution fine 41 Lord	DESCRIPTION SOURCE FORT Unit and the propertion with the propertion of the SERVICES Expenses APPORTIONNENT Other Unit and the properties and services expenses apportion of the data back assignment 1.00AL Unit and the properties and the properties and the data back assignment 1.00AL Unit and the properties and the properties and the data back assignment 1.00AL Unit and the properties and the properties and the properties and the data back assignment 1.00AL Unit and the properties and the properties and the properties and the properties and the data back assignment 1.00AL Unit and the properties and the properties and the data back assignment 1.00AL Unit and the properties and the properties and the properties and the data back assignment 1.00AL 1.00AL 0.01AL Cat 2-CSE Cat 2-CSE Cat 2-CSE Cat 2-CSE Cat 2-CSE 2.5(103) 4.410 Cat 2-CSE Cat 2-CSE Cat 2-CSE Cat 2-CSE Cat 2-CSE 2.5(103) 2.202 Distribution of Line 41 Line 43 Line 43-47 4.337 2.222 2.222 Total All Other CSE Line 4.400 Line 4.400 1.44.57 5.103 2.103 Total All Other CSE Line 4.410 Line 4.410 1.44.57	DESCRIPTION SOURCE FORD Online Online CEC.WAF-107-COLENT FACTORS A22.Ln68 100.0000% 21.8857% 1.084 CEC.WAF-107-COLES EXPENSES APPORTIONMENT 00 00 00 00 SERVICES EXPENSES APPORTIONMENT 100.0000% 21.8857% 1.084 Cat 2-SE Map Proc Direct 14.17 00 00 00 Load Anagement Direct 14.17 14.17 957 4.400 Cat 2-SE Rome RAC Direct 2.301 14.17 957 957 Direct Assignment Direct 1.417 100.0000% 21.4357% 4.400 Cat 2-SE Rome RAC Direct 1.417 12.20 95.776 95.776 Direct Assignment Direct 1.4173 100.0000% 4.455% 0.043 Cat 2-SE Rome RAC Direct 1.4444ad 100.0000% 4.455% 0.043 Cat 2-Stere Assignment Lin444ad 100.0000% 4.455% 2.043 Cat 2-Stere Assignment Lin444ad

CORP OPERATIONS, TAXES, & EQUAL ACCESS EXPENSES

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on Line	BFP	-	28.8351%	27.5704%	W.RCCO.C7		63,307	•	63,307		;	98,151	011,01	702'901	171,569	28.8351%			97,312		710'18		21,869	•	272	22,141		•			•	•	•				16	•	'	16	
Carrier Common Line	Pay (v)	(4)	•				•	•	•			•				•				•	•	,		•	•	•		•			•	•					•	•			
-	Tandem Sw	*	•	•			•	•	,			1	•	I	•	•			•	•	•	•	•	'	1	'		,			'	•	,	_			'	'	'	1	
ĝ	Transmission T	Ð	26.5213%	29.8911%	2.345 (%		58,227		58,227			90,275	9,299	99,575	157,802	26.5213%			105,503		505 501	•	23.710	•	295	24,005		,			•						18	· '		18	
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formati	Dir Asst S	()		•								•	•						•	•		•	•			•					•	•								•	
Local	Switching	(e)	23.2394%	24.8441%	1.9497%		51.022	-	51.022			79,104	8,148	87,253	110 775	23,2394%			87,689	•	87,689	1	10 707	•	245	19,952			•		•	•					4	2		15	2
	CM-Facil	Ð	0.9020%	1.0497%	0.0576%		1 980		1.980			3.070	316	3,387	5 367	0.9020%			3,705	•	3,705	•	629	8	0	843					•	•		i				-	•		
Special Access	CM-Term	(0)	0.7588%	0.7858%	0.0431%		1 666		1.666			2,583	266	2,849	1010	0.7588%			2,773	'	2,773	•	643		æ	631			•		,		•				d	5	•	' C	
S	Ē	(q)	14 5908%	15.8590%	4.4558%		120.026	HC0'20	32 034	100 100		49.665	5,116	54,781	111 00	00,010 14.5908%			55,975	•	55,975	,	10 500		156	12.736	Ī		•		,		•				·	מ	•	' 0	0
JURIS		(a)	100 000%	100.000%	100.000%		210 EED	7 13,000	219 550	0001017		340,386	35,063	375,451	100 100	100,00001 %000001			352.958	•	352,958		000 01	770'61	- ORG	80.308		•	•				'		•			RC		• •	B
1		SOURCE	9.164	A-2,Ln53	A-13,Ln56				L BOIL	E1100		Ln9a-1	Ln10a-1	Ln910		Ln7+11 Ln12/12a		1	I n15a-2	Ln16a-2		Ln18a*2		Ln19a'2				Direct	Ln24a*2	Direct	Direct	L n 2 A a * 3			Direct			Ln32a-2	Ln33a*2	Ln34a*2	Ln3234
		LINE DESCRIPTION	APPORIJONMENI FACIORS	1 big Three Expenses Distr 2 GSF COE IOT C&WF Eq Acs (LS)	3 Customer Operations Distr	CORP OPERATIONS EXP APPORTIONMENT	62		6 Direct Assignment	7 TOTAL EXEC & PLANNING EXPENSES	a 6700 . Oanii aad Admin European			6		12 TOTAL CORPORATE OPER EXPENSES 13 Distribution of Line 12		OPERATING TAXES APPORTIONMENT	14 7200 Operating Laxes		17 OP FED, STATE, LOCAL TAXES	18 FIT Allowances/Disallowances		Operating Taxes - Property	Operating Taxes - Other	21 Operating Taxes - Direct Assignment	OPERATING REVENUE SEPARATIONS	5000 Basic Local Revenue	5080 Interstate Access/End User Revenue	25 5084 State Access/End User Revenue	5100 Long Listance Message Nevenue			EQUAL ACCESS EXP APPORTIONMENT	30 Foual Access Expenses	EXPENSES ALWIDISALLOW APPORTION	31 Expense Allowances/Disallowances	Interest on Customer Deposits	Other Interest	34 Direct Assignment	TOTAL EXP ALLOW/DISALLOWANCES

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RESERVES AND DEFERRALS

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Information	Surcharge (g)													,	. 1																
Info	Dir Asst (f)																														
Local	Switching (e)		24.8441%	1	1	'	-	24.8441%	'	'			'	265,929	3,002,338	'	•	• •		3,268,267		•					•	•	277	-	773
	CM-Facil (d)		1.0497%	1	'	1	1.9422%	1.0497%	•	•	•			11,236		'	'	- 070 07	20.01	91,114		'			'		•	•	52	3 '	33
Special Access	CM-Term (c)		0.7858%	,	3.7222%		'	0.7858%						8.411	•		64,547	•	•	72,958					,		•	•	20	τ, '	24
ŝ	Chan Term (b)		15.8590%	•	30.2912%	•	17.5118%	15.8590%	•	•				169 753	•	•	525,277	- CE OCE		1,415,254							•	•		077	493
ILIRIS	TOTAL C		100.000%	-	100.000%	•	100.0000%	100.000%	•		'		'	1 070 391	3,002,338	•	1,734,093		4,112,730	9,919,616		•		•	, ,		1	•	017.0	3,11,5	3.112
	SOURCE		A-4,Ln8	A-51 n16	A-5,Ln72	A-6,Ln15	A-7,Ln40	A-2,Ln53	A-8,Ln18	A-8,Ln29	A-9.Ln14		Ln11a*7	1 n12a1	Ln13a*2	Ln14a ⁻ 3	Ln15a-4	Ln16a-5	Ln1/a ^{-b}	Ln1217		Ln20a-7	1	Ln22a*8	Ln233 9		Ln25a"7	En26a*10		Ln2/a-/	Ln28a"/
	DESCRIPTION	APPORTIONMENT FACTORS	2110 Support Assets Distr	2 2210 COE SWitching Distr 3 2220 FOE Oversion Distr	3 2220 COE Operator Distr 4 2230 COE Transmission Distr	5 2310 IOT Distr	6 2410 C&WF Distr	7 GSF,COE,IOT,C&WF,Eq Acs (LS)	8 2680 Capital Leases Distr	9 2680 Leasehold Improve Distr	10 2005 Telecom PLI Adjustment	RESERVES & DEFERRALS APPORTIONMENT	11 1500 Other Juris Assets - Net	and and Arrest Present Arrests	I W ACCURI LEPI-SUPPUT ASSES	-COE Operator	-COE Transmission	-loT	-C&WF	18 TOTAL ACCUMULATED DEPRECIATION	19 3200 Accum Depr Property Held	For Future Telecom Use	21 3400 Accum Amort Tangible	Capital Leases	Leasehold Improv		25 3500 Accum Amort-Intangible	26 3600 Accum Amort-Other		27 4040 Customer Deposits	28 Direct Assignment

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Moss Adams, LLP

Albion Telephone Company Study Area: 412213 Study Year: 2005

RESERVES AND DEFERRALS

Matches Direction Direction <thdirection< th=""> <thdirection< th=""> <thdir< th=""><th></th><th></th><th>INTERSTATE</th><th></th><th>Passial Associa</th><th></th><th>Incel</th><th>Information</th><th></th><th>Found</th><th>Transport</th><th></th><th>Carrier Comn</th><th>on Line</th><th>B&C</th><th>-</th><th>Inter-</th></thdir<></thdirection<></thdirection<>			INTERSTATE		Passial Associa		Incel	Information		Found	Transport		Carrier Comn	on Line	B&C	-	Inter-
Terronic meteriolity Softicity 0			TOTAL	Тещ	CM-Tem	CM-Facil	Switching	5	rcharge	ľ		Tandem Sw	Pay	BFP			exchange
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Diff Altitis 100000000 4566660 0758656 0.000756 2444475 0 2225175 0 2225175 2265076 <td>as 2410 CRIME Distr</td> <td>A-7 Ln40</td> <td>100.0000%</td> <td>17.5118%</td> <td>•</td> <td>1.9422%</td> <td>•</td> <td></td> <td>•</td> <td>•</td> <td>41.7404%</td> <td>'</td> <td>•</td> <td>38.8056%</td> <td>•</td> <td>'</td> <td></td>	as 2410 CRIME Distr	A-7 Ln40	100.0000%	17.5118%	•	1.9422%	•		•	•	41.7404%	'	•	38.8056%	•	'	
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Tr Normality Norma	3/ big intee Expenses Lisu	A 2 1 - 52	100 0004/	15 8590%	0 7858%	1 0497%	24.8441%			'	29,8911%	•	•	27.5704%		•	
Multication Linder30 Contraction	38 GSF, CUE, IUI, C&WF, Eq AGS (LS)	CCID'2-4	N 0000-000	A/ 000101	200010												
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Lunding 1000000000000000000000000000000000000	POLICIESSING DY ACCURATION	1 nd/ 46	24.061	3.816	189	253	5,978		•	'	7,192	•	•	6,634	•	•	
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L.	9 4310 Other Long-Term Liabilities	Ln49a-38	,	r	•	•	•	•	'	•	,	•	•	,	•	•	
F.	0.4340 Net Nonclittent Def Taxes																
L.	Cumpet Accels	Ln51a ⁻ 30		•	•	•	•	•	•	•	•	•	,	'	•	'	
F		Ln52a-31	•	•	•	•	•		•	•	•	•	•		•	•	
F		1 n53a-32	•	•		•	•	•	•	•	•	•	•	•		1	
F		1 n54a-33				•	•		,	'	•	•	•	•	•	'	
F						•	•	•	•	•	•	•	•	•	•	'	
, ,									•	•	•	1	•	•	•	'	
Ļ		CLUDGA-30	•			•				•				•	•	'	
F	Not Classified by Acct	Ln57a ⁻ 36		•	•	•	•	•	•					•	,		
L.	B TOTAL NET NONCURRENT DEF TAXES	Ln5157	•	,		•	•	•	•	•	•						
F.	9 4360 Other Deferred Credits-Net	Ln59a*38	•	•	•	'	'	•	•	'	•			1		•	
F.	43	Ln61a"38					1			'		,					
	ALLOWIDISALLOWANCES APPORTIONMENT																
	2 Accum Denr & Amort Allow/Disallow	Ln62a*38		•		•	'		•	•	•	•	•	•			
	2 Direct Areisement	1 n63a138		•		'	'		•	•	•	•	•	'			
		1 n62 63		'	•	1	-			-		-	1	-		-	

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Proprietary Information

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Albian Telephone Company Study Area: 472213 Study Year. 2005

DISTRIBUTION FACTORS

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	DESCRIPTION	1 6620 Telephone Operator Services	Std Work Seconds - Manual Boards SWS - Manual Boards SWS - Manual Boards - SWS - Manual Boards - SWS - TSPS - SWS - Operations SWS - Operation *	8 Operator Services Under Contract 9 Transport 1 Transport Records 11 Local Switching 12 All Other 13 Total 14 Operator Services Under Contract %	15 6620 Local Business Office	EU Sarvice Order Processing LEC's own fill Service Records Concerning IXCs Toll service Records EU SOP Contact %	EU Payment & Collection LEC's Own Toll Billing Billing on Behalf of IXC Records Eul Day CCL Charges EU PaC W	EU Billing Inquiry LECS Some Tol Billing Billing on Rehalo (1) KC Records End User CCL Charges Records EU B1 %	IXC Service Order Contlacts Mag Toll and Access Service Billing and Collection Service IXC SO Contlact %	IXC Billed Revenue Traial Eccluding B&C Billing and Collections IXC P4C %	KC Billing Inquiry Contacts Tratal Excluding B&C Billing and Collections KC BI Contact %	Public Telephone Revenue Limited Public Telephones Public Interves Pavatations Records
1	SOURCE		nds rds rds	spin spin ds spin		ន្តរារ ទទ្ធរ	sp rds sp	sp sp sp	rds	spu	sb sb	rds
JURIS TOTAL	(a)					10 100 100.0000%	- - 100 100%	- - 100 100%	100 - 100.0000%	100 - 100.0000%	100 - 100.000%	100
em Specie	(a) (d)					10 9.0909%		• •		• •		
m CM-Facil	(9)											
Local Switching	(a)			• .•					30 30.1852%	30	30 30.1852%	
Dir Asst Surcharge	(6) (4)			· ·							• •	
Equal Access	ε								• •			
Transport Transmission Tandern Sw									36.3172% -	36	36 36,3172%	
Carrier Common Line Pay BFP	¥	_					-	-		• *•		100
+	┢						100.0000%	100,0000%	33 33.4976%	33 4976%	33 33,4976%	
Record B&C (m) (n)						- 100 90.9091%						
exchange	0			· · ·	-	- .			, .			

Proprietary Information

Albion Telephone Company Study Area: 472213			SEPARATION IN	ION INPUTS AND FEDRAL INCOME TAX ADJUSTMENT ANALYSIS	AL INCOME TAX /	ADJUSTMENT A	NALYSIS									A-17
Study Year. 2005						Reven	Revenue Requirements									
	Source	Tota	Total Special Access	Channel C Termination	Special Access Channel Mileage Channel Mileage Termination Facility	hannel Mileage Facility	Total Switched Access	Local Switching (A)	Switched Access Information Surcharge	Transport	Common Line Carrier Common Line	Non Acces B&C IX				
Line	Ln6+Ln9+In12	4,423,416	800,091	ത	37,742	44,831	358	1,003,300		1,086,358	1,428,209	105,458				
2 Average Net Investment	A-1,Ln5	6,362,027	1,301,614				3.004,571				2,055,841	•				
	A-1,Ln24 A-1,Ln20	3,313,676 78,410	521,995 16,521				1.819,156 35,729				867,068 26,160	105,458				
5 Uncollectibles 6 Allocated Line Port Revenue Requirments 7 Allocated TIC Revenues	A-1,Ln25 A-1,Ln34 A-1,Ln38		- - 48,645				(113,797) (133,251)				113,797 84,607 1 601 632	106 AER				
		3,392,086	587,161				1,001,83b				700'100'1					
9 Income from Interest Charged to Construction	A-1,Ln29 A-17 Ln29		• •				• •									
	A-1,Ln48+61		'				-									
		4		Special Access		Local	Informa	Information	Equal	Transport	ort .	Carrier Comm	on Line	B&C		Inter- avchance
LN DESCRIPTION	SOURCE	TOTAL COMPANY	Chan Term (b)	CM-Term (c)	CM-Facil (d)	Switching (e)	Dir Asst (f)	Surcharge (g)	Access (h)	Transmission (i)	Tandem Sw (j)	ray BFr (k) (l)	i a≘	(m)	a (u)	afiipiny
STEP A - Determine Effective Tax Rate 12 Effective FIT Rate 13 Gross-op Factor 14 Return on investment	A-1,Ln51 A-1,Ln7	35.0000% 53.8462% 715.728	131,270	6,185 1 018	8,976 1 360	87,386				250,629 38,742			231,282 35,734			· · ·
15 Income Aquisiment for FII 16 FIT Tax Credits 17 FIT Amount at EC's Effective FIT Rate	A-1,Ln49-40 A-1,Ln48 ((Ln14-15-16)'13)-16	315,602	59,616	2,782	4,101	29,715	• •		•••	114,093	•••		105,295		• •	• •
STEP B. Determine EC's Tax Allowance based upon NECA Settlement System Calculation 17 Maximum Tax Rate Per NECA 18 Maximum Tax Rate 19 FTD Sase Amount 20 FTT at Maximum Tax Rate	on NECA Settlement Systam C Records Ln14-15-16	alculation 35.0000% 53.8462% 586,117 315,602	110,715 59,616	5,167 2,782	7,616	55,185 29,715			11	211,886 114,093			195,548 105,295			
STEP C - Gross up of Difference Belween Effective Rate and Maximum Rate 21 Difference in Incomm 74 Announts 22 Gross up of Difference in Tax Announts 23 Announts LT2 23 Annount to Be Reported as Income Adjustment for FTT	Rate and Maximum Rate Ln17-20 Ln21/18 Ln15+22	111			••••		,					, i .			1.1.1	
STEP D - Verification of Line 12 Computation 24 ((Ln 3 - Ln 12 - Ln 5) x Ln7) - Ln 5		385,392	70,684	3,331	4,833	47,054		-	'	134,954			124,537	1	-	'
	586 117															
23 Interstate FIT (A1, In. 45) 26 Interstate FIT (A1, In. 45) Adjustment:	315,602															
<u>{Ln 1 + Ln 2)*.35 - Ln 2</u> 0.35																
Adjustment by Pool:	FIT (1) A1 In: 45	Adjustment (2)	Fixed Charges (3) A1 In. 11	Misc. Income Adjustment (4) A1 In. 19	Income Adj. (cols 2 + 3-4) (5)											
Common Line Traffic Sensitive - SW Traffic Sensitive - SP B&C	105,295 143,808 66,499		35,734 70,943 22,934		35,734 70,943 22,934											
1	100 110		110 611		129 611	Do Not Tip										

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129,611 Do Not Tie

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129,611

315,602

Total

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Albion Telephone Company Pool Reporting Summary SYE 12/31/05

	- AALINA		
COMMON LINE	1		
CL Expenses & Other Taxes			
CL EOT Amount	1,055,007	87,917	9 6
Universal Service Contribution Reimb	36,625	3,052	
CL Average Net Investment	2,055,841	2,055,841	6
CI Income from AFUDC			1
CI Income Adjustment for FIT	•	•	12
CL FIT Tax Credit	•	•	13
TS - SWITCHED ACCESS	I		
SW Exnenses & Other Taxes	1,607,836	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	I		
SP Exnenses & Other Taxes	587,161	48,930	
SP Average Net Investment	1.301,614	1,301,614	26
SP Income from AFUDC	i		27
SP Income Adjustment for FIT	•		28
SP FIT Tax Credit	•		29

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Albion Telephone Company ANALYSIS OF NECA INTERSTATE SETTLEMENT FORMS SYE 12/31/05

CCL Switched Special	(71,828) 143,080 42,373	106,402 507,285 251,494 11.2500% 11.2500% 11.970 57,070 28,295	(72.456) (108.696) (39.216)	84,426 165,766 67,509 53,8462% 53,8462% 53,8462%	45.460 89.258 36.351 (14.397) 289.408 107.017	382.027	: 2005 Annual Monthly 4 to Adjustment Adjustment A (col 1 - col 2) (col 3/12) (4)		1,163,460 (71,828) (5,986) 1,949,439 106,402 N/A 72,456 (72,456) (6,038)		1464,756 143,080 11,923 2,497,286 507,285 N/A 108,696 (108,696) (9,058)		544,788 42,373 3,531 1.050,120 251,494 N/A 39,216 (39,216) (3,268)
				5			Study Year: 2005 Study Year: 2005 Access Cost Reported to Study NECA (1) (7)		1,091,632 1. 2,035,841 1. 2,055,841 1.		1.607,836 1. 3,004,571 2. -		587,161 1.301,614 - -
	Expenses & Other Taxes	Average Net Investment (Jan - Dec) Rate of Return Return on Investment	Income Adjustment ITC	ROI-Inc Adj-ITC Gross-up Rate	Total FIT ((FIT Bas*Gross-up rate)-ITC) AFUDC Revenue Requirement (EXP+R01+FIT-AFUDC)	Total Rev Req Impact	I	Carrier Common Line	Exp. & Other Taxes Arg. Net Invest Arg. Duc. Income Adjust Ger FIT FIT Tax Credit	Traffie Sensitive - SW.	Expenses & Other Taxes Avg. Net Invest Arcue Adjust for FIT PIT Tax Credit	Traffic Sensitive - SP	Expenses & Other Taxes ArgMat Invest APUDC Income Adjust for FIT FIT Tax Credit

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		Calculation of NECA Pool Earnings Accrual SYE 12/31/05	mings Accruai			
		_		Eamings Accrual	ccrual	
Line No	Description	Source	Common Line	TS - Switched TS - Special	TS - Special	Total
Current Po	1 Current Pool Rate of Return (ROR)	NECA 3050	11.4200%	13.2500%		
Maximum /	Maximum Allowed ROR	FCC	11.2500%	11.6500%		
Difference		Ln1-Ln2	0.1700%	1.6000%		
Tax Allowance	лсе	Grass-up @ 35%	1.538462	1.538462	1.538462	
Accual Factor	ctor	Ln3°Ln4	0.2615%	2.4615%	•	
Average N	Average Net Investment	24 Month Latest View	1,949,439	3,547,406	•	

92,419

87,321

Ln5"Ln6 5,099

7 Total Over-earnings Accrual

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