

ALB-T

ANNUAL REPORT

OF

ALBION TELEPHONE COMPANY, INC.

NAME

PO BOX 98, ALBION, ID 83311

ADDRESS

TO THE

IDAHO PUBLIC

UTILITIES COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2009

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IDAHO PUBLIC UTILITIES COMMISSION

**ANNUAL REPORT OF SMALL TELEPHONE COMPANIES TO
THE IDAHO PUBLIC UTILITIES COMMISSION
FOR THE YEAR ENDING DECEMBER 31, 2009**

COMPANY INFORMATION

Exact name of utility: Albion Telephone Company, Inc.

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

Telephone Number (Area Code 208 673-5335)

Cities or towns served: Albion, Almo, Elba, Holbrook, Malta, Raft River, Malad,
Mackay, Moore, Arco, Howe; Idaho: Yost; Utah

Name and title of officer having custody of the general corporate books of account: _____
ODEen K. Redman, President

Address of office where corporate books are kept and phone number: _____
225 West North Street. P.O. Box 98 Albion, ID 83311

Organized under the laws of the State of: Idaho

Date of organization: 1929 - Incorporated September 11, 1953

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

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

Name and address of controlling company, if any: _____

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

OFFICERS

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

Title	Name	Address
President	ODEen K. Redman	P.O. Box 22 Albion, ID 83311
Vice-President	Richard L. Redman	P.O. Box 14 Albion, ID 83311
Secretary	Darla Redman	P.O. Box 22 Albion, ID 83311
Treasurer	Barry Redman	266 S. 950 E. Declo, ID 83323
Executive Vice President	Mike Dolezal	P.O Box 14 Chester, ID 83421

DIRECTORS

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

Name and Address	Term Expired or Current Term Will Expire	Meetings Attended This year	Fees Paid During Year
ODeen K. Redman	NA	12	3600
Richard L. Redman	NA	12	3600
Darla Redman	NA	12	3600
Barry Redman	NA	12	3600

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

MANAGERS

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

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

BALANCE SHEET
Assets and Other Debits

Title of Account	Balance Beginning of Year	Balance at End of Year	Increase or (Decrease)
Current Assets			
1120 Cash and Equivalents	1713228	1371415	-341813
1130 Cash			
1140 Special Cash Deposits			
1150 Working Cash Advances			
1160 Temporary Investments			
1180 Telecommunications Accts. Receivable	482148	517189	35041
1181 Accts. Rec. Allow. - Telecommunications	-23593	-24447	-854
1190 Other Accounts Receivable	1013726	882640	-131086
1191 Accounts Receivable Allow. - Other			
1200 Notes Receivable			
1201 Notes Receivable Allowance			
1210 Interest & Dividends Receivable			
1220 Material and Supplies	172233	246548	74315
1280 Prepayments	4455	78177	73722
1290 Prepaid Rents			
1300 Prepaid Taxes			
1310 Prepaid Insurance			
1320 Prepaid Directory Expenses			
1330 Other Prepayments			
1350 Other Current Assets			
Noncurrent Assets			
1401 Investment in Affiliated Companies			0
1402 Investment in Nonaffiliated Companies	2455335	2639757	184422
1406 Nonregulated Investments	1234678	1118600	-116078
1407 Unamortized Debt Issuance Expense			
1408 Sinking Funds			
1410 Other Noncurrent Assets			
1438 Deferred Maintenance & Retirements			
1439 Deferred Charges	464695	599751	135056
1500 Other Jurisdiction Assets - Net			
Property, Plant and Equipment			
2001 Telecommunications Plants in Service	34303783	35167769	863986
2002 Prop. Held for Future Telecom. Use			
2003 Telecom. Plant under Constr. - Short Term	64906	87088	22182
2004 Telecom. Plant under Constr. - Long Term			
2005 Telecom. Plant Adjustment			
2006 Nonoperating Plant			
2007 Goodwill	4324455	4324455	0
Depreciation and Amortization Accounts			
3100 Accumulated Depreciated	-22588508	-24849379	-2260871
3200 Accum. Depr. - Held for Future Use			
3300 Accumulated Depreciation - Nonoperating			
3400 Accumulated Amortization - Tangible			
3410 Accum. Amort. - Capitalized Leases			
3420 Accum. Amort. - Leasehold Improvements			
3500 Accumulated Amortization - Intangible	-4324455	-4324455	0
3600 Accumulated Amortization - Other			
TOTAL ASSETS	19297086	17835108	-1461978

BALANCE SHEET
Liabilities & Stockholders' Equity

Title of Account	Balance Beginning of Year	Balance at End of Year	Increase or (Decrease)
Current Liabilities			
4010 Accounts Payable	450895	424172	-26723
4020 Notes Payable			
4030 Advance Billings and Payments	276800	248100	-28700
4040 Customer Deposits	8425	9434	1009
4050 Current Maturities - Long -Term Debt	1149373	1185795	36422
4060 Current Maturities - Capital leases			
4070 Income Taxes - Accrued			0
4080 Other Taxes - Accrued	585	58261	57676
4100 Net Current Defer. Oper. Income Taxes			
4110 Net Current Defer. Nonoper. Income Taxes			
4120 Other Accrued Liabilities			
4130 Other Current Liabilities	505163	555373	50210
Long-Term Debt			
4210 Funded Debt	8002994	6796174	-1206820
4220 Premium on Long-Term Debt			
4230 Discount on Long-Term Debt			
4240 Reacquired Debt			
4250 Obligations Under Capital Leases			
4260 Advances from Affiliated Companies			
4270 Other Long-Term Debt	0	101406	101406
Other Liabilities & Deferred Credits			
4310 Other Long-Term Liabilities			
4320 Unamort. Oper. Invest. Tax Credits - Net			
4330 Unamort. Nonoper. Invest. Tax Credits - Net			
4340 Net Noncurrent Defer. Oper. Income Taxes			
4350 Net Noncur. Defer. Nonoper. Income Taxes			
4360 Other Deferred Credits	2126542	132330	-1994212
4370 Other Juris. Liab. & Def. Credits - Net			
Stockholders' Equity			
4510 Capital Stock	40200	40200	0
4520 Additional Paid-In Capital			
4530 Treasury Stock			
4540 Other Capital			
4550 Retained Earnings	6736109	8283863	1547754
TOTAL LIAB. & OTHER CREDITS	19297086	17835108	-1461978

ANALYSIS OF TELECOMMUNICATIONS PLANT IN SERVICE

TOTAL Company Basis

	Balance Beginning of Year	Additions During year	Plant Retired or Sold	Transfers and Adjustments	Balance End of Year
Analysis of Telecommunications Plant in Service					
2111 Land	106547				106547
2112 Motor Vehicles	65684	67806	10460		123030
2113 Aircraft	242121				242121
2114 Special Purpose Vehicles					
2115 Garage Work Equipment					
2116 Other Work Equipment	312941	88926	69279	46357	378945
2121 Buildings	1490094	22825	23771		1489148
2122 Furniture	149812	31848		-857	180803
2123 Office Equipment	7050	2136			9186
2124 General Purpose Computer	241718	13362		4330	259410
2211 Analog Electronic Switching	0				0
2212 Digital Electronic Switching	4056224	1634			4057858
2215 Electro-Mechanical Switching					
2220 Operator Systems					
2231 Radio Systems	149982	99368			249350
2232 Circuit Equipment	8082758	204826		1896	8289480
2311 Station Apparatus					
2321 Customer Premises Wiring					
2341 Large Private Branch Exchanges					
2351 Public Telephone Terminal	14618				14618
2362 Other Terminal Equipment	32439				32439
2411 Poles	100677				100677
2421 Aerial Cable	333432				333432
2422 Underground Cable	745222				745222
2423 Buried Cable	18109977	385491		-2452	18493016
2424 Submarine Cable					
2426 Intrabuilding Network Cable	19327				19327
2431 Aerial Wire	43160				43160
2441 Conduit Systems					
2681 Capital Leases					
2682 Leasehold Improvements					
2690 Intangibles					
TOTAL PLANT ACCOUNT	34303783	918222	103510	49274	35167769

ANALYSIS OF TELECOMMUNICATIONS PLANT ACCOUNTS

IDAHO Operations Only

Analysis of Telecommunications Plant in Service

	Balance Beginning of Year	Additions During Year	Plant Retired or Sold	Transfers and Adjustments	Balance End of Year
2111 Land	106547	0	0	0	106547
2112 Motor Vehicles	65684	67806	10460	0	123030
2113 Aircraft	242121	0	0	0	242121
2114 Special Purpose Vehicles	0	0	0	0	0
2115 Garage Work Equipment	0	0	0	0	0
2116 Other Work Equipment	312941	88926	69279	46357	378945
2121 Buildings	1490094	22825	23771	0	1489148
2122 Furniture	149812	31848	0	-857	180803
2123 Office Equipment	7050	2136	0	0	9186
2124 General Purpose Computers	241718	13362	0	4330	259410
2211 Analog Electronic Switching	0	0	0	0	0
2212 Digital Electronic Switching	4056224	1634	0	0	4057858
2215 Electro-Mechanical Switching	0	0	0	0	0
2220 Operator Systems	0	0	0	0	0
2231 Radio Systems	147706	99368	0	0	247074
2232 Circuit Equipment	8082758	204826	0	1896	8289480
2311 Station Apparatus	0	0	0	0	0
2321 Customer Premises Wiring	0	0	0	0	0
2341 Large Private Branch Exchanges	0	0	0	0	0
2351 Public Telephone Terminal Equipment	14618	0	0	0	14618
2362 Other Terminal Equipment	32439	0	0	0	32439
2411 Poles	100677	0	0	0	100677
2421 Aerial Cable	333432	0	0	0	333432
2422 Underground Cable	745222	0	0	0	745222
2423 Buried Cable	18062340	365491	0	-2452	18445379
2424 Submarine Cable	0	0	0	0	0
2426 Intrabuilding Network Cable	19327	0	0	0	19327
2431 Aerial Wire	43160	0	0	0	43160
2441 Conduit Systems	0	0	0	0	0
2681 Capital Leases	0	0	0	0	0
2682 Leasehold Improvements	0	0	0	0	0
2690 Intangibles	0	0	0	0	0
TOTAL PLANT ACCOUNTS	34253870	918222	103510	49274	35117856

ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION
Account 3100

	TOTAL Company Basis				Credits During Year	Retirements and Adjustments	Balance End of Year
	Balance Beginning of Year	Depreciation Rate*					
Analysis of Entries in Accumulated Depreciation							
2112 Motor Vehicles	118185	25.00%		8343	-15540	142068	
2113 Aircraft	242121	10.00%		0	0	242121	
2114 Special Purpose Vehicles	345733	12.50%		34146	23779	356100	
2115 Garage Work Equipment				0	0		
2116 Other Work Equipment				0			
2121 Buildings	642668	3.00%		44919	23771	663816	
2122 Furniture	123809	12.50%		20747	0	144556	
2123 Office Equipment	4062	20.00%		1676	0	5738	
2124 General Purpose Computers	241718	20.00%		10894	0	252612	
2211 Analog Electronic Switching	0	12.50%		0	0	0	
2212 Digital Electronic Switching	2554950	12.50%		283215	0	2838165	
2215 Electro-Mechanical Switching				0	0		
2220 Operator Systems				0	0		
2231 Radio Systems	58630	20.00%		37573	0	96203	
2232 Circuit Equipment	5326948	10.00%		760185	0	6087133	
2311 Station Apparatus				0	0		
2321 Customer Premises Wiring				0	0		
2341 Large Private Branch Exchanges				0	0		
2351 Public Telephone Terminal Equipment	14619	23.00%		0	0	14619	
2362 Other Terminal Equipment	32440	20.00%		0	0	32440	
2411 Poles	101306	7.50%		0	0	101306	
2421 Aerial Cable	273920	8.60%		28675	0	302596	
2422 Underground Cable	283808	6.50%		48440	0	332248	
2423 Buried Cable	12161103	6.50%		1014868	800	13175171	
2424 Submarine Cable				0	0		
2426 Intrabuilding Network Cable	19327	20.00%		0	0	19327	
2431 Aerial Wire	43160	14.60%		0	0	43160	
2441 Conduit Systems				0	0		
TOTAL	22588507			2293681	32810	24849379	

*Please list individual depreciation rate for each account.

ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION
Account 3100

IDAHO Operations Only

Analysis of Entries in Accumulated Depreciation

	Balance Beginning of Year	Depreciation Rate*	Credits During Year	Retirements and Adjustments	Balance End of Year
2112 Motor Vehicles	118185	25.00%	8343	-15540	142068
2113 Aircraft	242121	10.00%	0	0	242121
2114 Special Purpose Vehicles	345733	12.50%	34146	23779	356100
2115 Garage Work Equipment			0	0	
2116 Other Work Equipment		12.50%	0	0	
2121 Buildings	642668	3.00%	44919	23771	663816
2122 Furniture	123809	12.50%	20747	0	144556
2123 Office Equipment	4062	20.00%	1676	0	5738
2124 General Purpose Computers	241718	20.00%	10894	0	252612
2211 Analog Electronic Switching	0	12.50%	0	0	0
2212 Digital Electronic Switching	2554950	12.50%	283215	0	2838165
2215 Electro-Mechanical Switching			0	0	
2220 Operator Systems			0	0	
2231 Radio Systems	56354	20.00%	37573	0	93927
2232 Circuit Equipment	5326948	10.00%	760185	0	6087133
2311 Station Apparatus			0	0	
2321 Customer Premises Wiring			0	0	
2341 Large Private Branch Exchanges			0	0	
2351 Public Telephone Terminal Equipment	14619	23.00%	0	0	14619
2362 Other Terminal Equipment	32440	20.00%	0	0	32440
2411 Poles	101306	7.50%	0	0	101306
2421 Aerial Cable	273920	8.60%	28675	0	302596
2422 Underground Cable	283808	6.50%	48440	0	332248
2423 Buried Cable	12114851	6.50%	1013802	800	13127853
2424 Submarine Cable			0	0	
2426 Intra-building Network Cable	19327	20.00%	0	0	19327
2431 Aerial Wire	43160	14.60%	0	0	43160
2441 Conduit Systems			0	0	
TOTAL	22539979		2292615	32810	24799785

*Please list individual depreciation rate for each account.

INVESTMENTS

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

<u>Description</u>	<u>Date Acquired</u>	<u>Book Cost of Investments Disposed of This year</u>	<u>Book Cost of Investments Held at End of Year</u>
Telsat		0	0
CoBank Patronage			398695
Redban Investment	6/4/2009		-8499
Syringa Networks			2221678
Raft River Patronage			19228
Lost River Patronage			8655
Syringa Electronic Equip.			418622
Syringa Fiber			329198
Independent Cable Systems			0
ICS Electronics			76770
ICS Cable			291191
Spec Access Eq Non-Reg			2820
Declo Wireless DSL Elec			0
Declo Wireless DSL Cable			0
Voip Equipment			0
Syringa Wireless			0
Syringa Wireless Tower			0
Syringa Wireless Elec			0
Nextphone Website			0
Redban Goodwill			0
DSL Inventory			157
Syringa Wireless Inventory			4680
Voip Inventory			0
Totals			3763195

RECEIVABLES

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

<u>Name of Company</u>	<u>Amount at End of Year</u>	
	<u>Notes Receivable</u>	<u>Accounts Receivable</u>
Customers		492742
Qwest		73
CABS		132404
AT&T		0
NECA		672808
Red-Ban		38328
Idaho USF		38708
Misc.		319
Totals		1375382

NOTES PAYABLE

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

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

ACCOUNTS PAYABLE

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

<u>Name of Creditor</u>	<u>Amount</u>
Federal Excise Tax	6845
Misc	363532
Qwest pmts to Arapahoe Tel	0
Syringa Wireless	31126
ATC Long Distance	0
Sales Tax - Idaho	0
Verisign	8561
911 Payable	4480
Conseco	1299
Franchise Fee - ICS	8329
Totals	424172

LONG - TERM DEBT

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.

Class & Series of Obligation	Date of Issue	Date of Maturity	Face Amount Authorized	Outstanding Year-End	Premium/ Discount		Interest for year	
					Total	Year Amortized		Rate
RUS Notes	Various	Various	9212887	6595806			2% to 5%	301624
CoBank	10-1996	12-2011	10380240	1386163			Variable	88249
Rich Redman	Dec-09	1-2013	101405	101405			5.00%	0

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.

<u>Class & Series of Stock</u>	<u>Number of Shares Authorized</u>	<u>Par Value per Share</u>	<u>Outstanding per Balance Sheet</u>	
			<u>Shares</u>	<u>Amount</u>
Common	10000	4.02		

INCOME & RETAINED EARNINGS STATEMENT

Item	Total Company	Idaho Only
Total Operating Income (from page 15)	9875974	9842150
Total Operating Expenses (from page 17)	9433003	9387940
7100 Other Operating Income and Expense	0	0
7210 Operating Investment Tax Credits-Net		
7220 Operating Federal Income Taxes	0	0
7230 Operating State and Local Income Taxes	47	20
7240 Operating Other Taxes	124957	124957
7250 Provision for Deferred Operating Income Taxes-Net	0	0
7200 Operating Taxes (Total)	125004	124977
7310 Dividend Income		
7320 Interest Income	9024	9024
7330 Income from Sinking and Other Funds		
7340 Allowance for Funds Used During Construction	27081	27081
7350 Gains/Losses from the Disposition of Certain Property	-163787	-163787
7360 Other Nonoperating Income	-6073793	-6073793
7370 Special Charges		
7300 Nonoperating Income and Expense	-6201475	-6201475
7410 Nonoperating Investment Tax Credits-Net		
7420 Nonoperating Federal Income Taxes		
7430 Nonoperating State and Local Income Taxes		
7440 Nonoperating Other Taxes		
7450 Provision for Deferred Nonoperating Income Taxes-Net		
7400 Nonoperating Taxes		
7510 Interest on Funded Debt	467754	467754
7520 Interest Expense-Capital Leases		
7530 Amortization of Debt Issuance Expense		
7540 Other Interest Deductions	429	429
7500 Interest and Related Items	468183	468183
7610 Extraordinary Income Credits		
7620 Extraordinary Income Charges		
7630 Current Income Tax Effect of Extraordinary Items-Net		
7640 Provision for Deferred Income Tax Effect of Extraordinary Items-Net		
7600 Extraordinary Items		
7910 Income Effect of Jurisdictional Ratemaking Differences-Net		
7990 Nonregulated Net Income	205632	205632
AMOUNT TRANSFERRED TO RETAINED EARNINGS	-6146059	-6134793

OPERATING REVENUES

Item	Total Company	Idaho Only
Local Network Services Revenues		
5001 Basic Area Revenue	1495222	1485223
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	206842	206842
5069 Other Local Exchange Settlements	_____	_____
Network Access Services Revenues		
5081 End User Revenue (SLC)	434880	432565
5082 Switched Access Revenue (Interstate)	6244317	6229504
5083 Special Access Revenue	593630	593630
5084 State Access Revenue (Intrastate)	844533	837836
Long Distance Network Services Revenues		
5100 Long Distance Message Revenue - All	_____	_____
Miscellaneous Revenues		
5230 Directory Revenue	_____	_____
5240 Rent Revenue	1100	1100
5250 Corporate Operations Revenue	_____	_____
5261 Special Billing Arrangements Revenue	_____	_____
5262 Customer Operations Revenue	3655	3655
5263 Plant Operations Revenue	_____	_____
5264 Other Incidental Regulated Revenue	0	0
5269 Other Revenue Settlements	_____	_____
5270 Carrier Billing & Collection Revenue	68860	68860
Uncollectible Revenues		
5301 Uncollectible Revenue - Telecommunications	-17065	-17065
5302 Uncollectible Revenue - Other	_____	_____
TOTAL OPERATING REVENUES	9875974	9842150

Please identify the following revenues:

NECA USF \$ _____ 1621827 _____. To what account were they booked? 5082.12

State USF \$ _____ 523031 _____. To what account were they booked? 5084.50

OPERATING REVENUES

Item	Total Company	Idaho Only
Plant Specific Operations Expense		
6110 Network Support Expenses		
6112 Motor Vehicle Expense	83992	83483
6113 Aircraft Expense	12588	12510
6114 Special Purpose Vehicles Expense		
6115 Garage Work Equipment Expense		
6116 Other Work Equipment Expense	127291	126501
6120 General Support Expenses	0	0
6121 Land and Building Expenses	240444	238951
6122 Furniture and Artworks Expense	1781	1770
6123 Office Equipment Expense	56044	55696
6124 General Purpose Computers Expense	115291	114575
6210 Central Office Switching Expenses	580737	577132
6211 Analog Electronic Expense		
6212 Digital Electronic Expense	266	264
6215 Electro-Mechanical Expense		
6220 Operators System Expense		
6230 Central Office Transmission Expenses	414766	412191
6231 Radio Systems Expense	5344	5311
6232 Circuit Equipment Expense	120615	119866
6310 Information Origination/Termination Expense	19	19
6311 Station Apparatus Expense	270	268
6341 Large Private Branch Exchange Expense		
6351 Public Telephone Terminal Equipment Expense	0	0.00
6362 Other Terminal Equipment Expense	0	0
6410 Cable and Wire Facilities Expenses	0	16
6411 Pole Expense	0	
6421 Aerial Cable Expense	13424	13341
6422 Underground Cable Expense	0	0
6423 Buried Cable Expense	2156937	2143530
6424 Submarine Cable Expense		
6425 Deep Sea Cable Expense		
6426 Intrabuilding Network Cable Expense		
6431 Aerial Wire Expense		
6441 Conduit Systems Expense		
TOTAL PLANT SPECIFIC OPERATIONS EXPENSE	3929809	3905424

OPERATING REVENUES

Item	Total Company 3929809	Idaho Only 3905424
Plant Nonspecific Operations Expense		
6510 Other Property/Plant/Equipment Expenses		
6511 Property Held for Future Telecomm. Use Expenses		
6512 Provisioning Expense	50460	50460
6530 Network Operations Expense	4503	4475
6531 Power Expense	78888	78398
6532 Network Administration Expense	146665	145754
6533 Testing Expense		
6534 Plant Operations Administration Expense		
6535 Engineering Expense	75010	74544
6540 Access Expense	126328	125544
6560 Depreciation and Amortization Expenses	0	0
6561 Depreciation Expense-Telecom. Plant in Service	2293682	2292616
6562 Depreciation Expense-Property Held for Future Use		
6563 Amortization Expense - Tangible		
6564 Amortization Expense - Intangible		
6565 Amortization Expense - Other		
Total Plant Nonspecific Operations Expenses	2775536	2771792
Customer Operations Expense		
6610 Marketing	0	0
6611 Product Management	0	0
6612 Sales		
6613 Product Advertising	81111	80607
6620 Services	6751	3518
6621 Call Completion Services		
6622 Number Services		
6623 Customer Services	514024	514024
Total Customer Operations Expense	601886	598149
Corporate Operations Expense		
6710 Executive and Planning		
6711 Executive	1113728	1106814
6712 Planning		
6720 General and Administrative	654391	650328
6721 Accounting and Finance	219240	217879
6722 External Relations	99797	99177
6723 Human Resources	25473	25315
6724 Information Management	2143	2130
6725 Legal	10708	10642
6726 Procurement		
6727 Research and Development		
6728 Other General and Administrative	292	290
6790 Provision for Uncollectible Notes Receivable		
Total Corporate Operations Expense	2125772	2112575
TOTAL OPERATING EXPENSES	9433003	9387940

CENTRAL OFFICE DATA
as of December 31, 2009 (unless otherwise indicated)

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

Central Office Switch Type: Tekelec T7

Check all that apply:
Stand Alone _____ **Check one:** Electronic _____
Host_X _____ Analog _____ Electro-Mechanical _____
Remote _____ Other: _____ Soft Switch _____ X _____

Access Line Capacity
Design: 10000 _____
Access Lines in Use
Customer Lines: 4104 _____
(Include Centrex, PAL, Semi-Pub.)

Installed/Equipped: 10000 _____
Public Telephone Lines 12 _____
Company Official Lines 92 _____
Company Test Lines 59 _____

Classification of Customer Access

	Residence			Business			Total Residence & Business
	Multi- Line 1-Party	Single Line Multi- Party	Subtotal Residence	Multi- Line 1-Party	Single Line Multi- Party	Subtotal Business	
Beginning of Year	3229	508	3229	1030	32	1030	4259
New Connects	729	3008	508	58	32	32	540
Disconnects	3008		729	1004	58	58	787
End of Year			3008			1004	4012

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

Directory Listings:

Number of Customers with Nonpublished or Nonlisted: 428 _____

Custom Calling:
Number of customers with at least one feature: 2458 _____
Total number of features subscribed to: 19 _____

NUMBER OF CALLS COMPLETED BY CUSTOMERS DURING 2009.

Local Exchange	Average # of Customer Lines in Use	Local Calls		Toll Calls Originated (Total of all Carriers)			Avg./ Line
		Number (1000s)	Avg./ Line	Intrastate	Interstate	Total	
1 ALL	4136			155162	250970	406132	98
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							

**ANNUAL REPORT FOR SMALL TELEPHONE COMPANIES
YEAR ENDED DECEMBER 31, 2009.**

CUSTOMER RELATIONS RULES COMPLIANCE

Rule IDAPA 31.21.01.603
Rule IDAPA 31.41.01.105

Please provide copies of:

Summary of Customer Relations Rules for Telephone Corporations

Idaho Telephone Solicitation Act Notification

Method of Notification:

Mailed separately to customers Yes No

Included in directory Yes No

Date of notification 2-1-09 _____

Alternate method of notification _____

Rule IDAPA 31.41.01.403.02

Record of Complaints:

Number received by Company 0

Category of complaints (if known):

Deposit Disputes _____

Charges on Bill _____

Denial/Termination _____

Quality or Availability
of Service _____

Carrier Selection/Assignment _____

Miscellaneous _____

Rev 3/02

CERTIFICATE

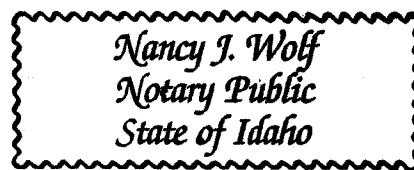
State of Idaho)
) ss
County of Cassia)

WE, the undersigned Richard Redman and Mike Dolezal,
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.

Richard Redman
(Chief Officer)
Mike Dolezal
(Officer in Charge of Accounts)

Subscribed and Sworn to Before Me this 31st day of March, (Year) 2010.

Nancy J. Wolf
Notary Public



My Commission expires 12/14, (Year) 2015.

18 FORM 1 INPUT MASTER

MPANY NAME: Albion Telephone Company, Inc.

For The Year Ended: December 31, 2008

Separated Results of Idaho Operations

FCC Account and Description	Note No.	Line No.	Total Idaho Operations Subject To Separations	Interstate Operation			Intrastate Operation			Total
				MTS & WATS Switched Access	TOLL PLS Special Access	TOLL PLS Total	MTS & WATS Switched Access	TOLL PLS Special Access	TOLL PLS Total	
IMMURY										
Operating Revenues										
CX Local -Billed	(1)	1.	1,756,257							1,756,257
-EAS Billed	(1)	2.	0							0
-EAS Settlement	(1)	3.	0							0
IX Access-SLC (End User)	(2)	4.	445,414	445,414.09		445,414				445,414
-Switched (TS+NTS)	(2)	5.	6,532,774	6,532,774.22		5,822,723	710,050.89			6,532,774
-Special	(2)	6.	683,673			619,660	64,012.84			683,673
CX Toll -Message	(3a)	7.	0			0				0
-Private Line	(3b)	8.	0			0				0
-Settlement	(3c)	9.	0			0				0
CX Misc. -Billing & Collection	(4)	10.	22,793	4,779.01		4,779	180,14.39			22,793
-Directory Advertising		11.	0			0				0
-Operating Rents		12.	3,969			0				3,969
-Other Misc.		13.	14,991			0				14,991
IX Less: Uncollectible Rev. (-)		14.	-32,981			0				-32,981
Total Revenues		15.	9,428,890	6,272,916	619,660	6,892,576	728,065	64,013	0	7,620,641
Operating Expenses										
CX-64XX Plant Specific Oper.	(5a)	16.	2,548,940	1,054,807	280,690	1,315,497	401,387	38,257	57,742	1,794,983
CX Plant Nonspecific Operations	(5a)	17.	398,197	207,063	29,324	236,387	53,982	5,011	7,032	296,419
IX Depreciation & Amortization	(5a)	18.	2,300,704	882,272	225,866	1,108,138	399,347	40,973	33,048	1,581,593
IX Customer Operations	(5a)	19.	483,274	197,267	1,126	198,393	105,751	953	0	299,146
CX Corporate Operations	(5a)	20.	1,682,968	724,062	140,839	864,921	273,219	21,002	31,070	1,159,211
Other Operating	(5a)	21.	0	0	0	0	0	0	0	0
Total Expenses	(5a)	22.	7,414,083	3,065,491	657,845	3,723,336	1,233,666	106,196	128,892	6,221,993
Operating Taxes:										
IX General Taxes	(6)	23.	0			0				0
IX State/Local Inc. Tax (Current)		24.	0			0				0
IX Federal Income Tax (Current)		25.	575,105	307,764	701,46	377,910	74918	5387	13973	1,02917
IX Net Deferred Income Taxes		26.	-49,577	-26631	-6047	-32,578	-6458	-484	-1205	-8872
IX Net Investment Tax Credits		27.	0			0				0
Total Taxes		28.	525,528	281,233	64,099	346,332	68,460	4,923	12,768	180,196
Net Operating Income		29.	1,489,279	2,926,192	-102,284	2,823,908	-574,060	-47,106	-141,660	-1,334,629
IMMURY (continued)										
Average Rate Base										
IX Telecom. Plant in Service	(5b)	1.	38,391,428	15,424,082	3,541,233	18,965,315	6,478,038	586,923	864,008	11,497,144
IX Plant Acquisition Adjustment		2.	0			0				0
IX Less: Accumulated Depr. (-)	(5c)	3.	-23,298,267	-8,428,080	-1,939,140	-10,367,220	-4,005,715	-423,996	-377,668	-12,931,047
IX-36xx Accumulated Amort. (-)	(5)	4.	0			0				0
IX-4340 Accum. Deferred Tax (-)		5.	-625,393	-250,380	-67535	-307,915	-105875	-9832	-13798	-317,478
IX Materials and Supplies		6.	229,144	83484	14782	98,266	46040	4039	4694	76106
IX Customer Deposits		7.	-8813	-3528	-811	-4,339	-1482	-139	-194	-4,474
IX Other Long Term Liabilities		8.	-269247	-111275	-23205	-134,480	-45016	-3460	-5104	-134,767
Equal Access Equipment	(7)	9.	0			0				0

Other Rate Base	10	603,789	51916	310,340	98723	7745	11746	175235	293,449
Total Average Rate Base	11	15,022,641	1,687,240	8,559,967	2,464,703	161,280	483,684	3,353,007	6,452,674
ANT IN SERVICE DETAIL									
IX General Support Facilities									
1.		2,754,305	262,658	1,419,235	444,884	26,651	77,751	785,784	1,335,070
IX Central Office Equipment:									
2.	CAT 1-Operator Systems	0	0	0	0	0	0	0	0
3.	CAT 2-Tandem Switching (Alloc.)	0	0	0	0	0	0	0	0
4.	CAT 3-Local Switching	4,206,987	357,854	3,575,854	0	0	0	63,1033	631,033
5.	CAT 4.12 -Exch. Trunk (Joint Use)	324,484	0	0	0	0	324,484	0	324,484
6.	CAT 4.12 -Exch. Trunk (Ded. Use)	1,837,062	173,7988	1,737,988	115,7472	99074	0	231,4943	99,074
7.	CAT 4.13 -Subscr. Line (Joint Use)	4,669,197	30000	1,187,472	0	9310	0	0	3,481,725
8.	CAT 4.13 -Subscr. Line (Ded. Use)	0	0	0	0	0	0	0	0
9.	CAT 4.23 -IX Trunk (Joint Use)	809,423	21266	639,420	162028	7975	0	0	170,003
10.	CAT 4.23 -IX Trunk Ckt. (Ded. Use)	81,566	35040	35,040	0	46526	0	0	46,526
11.	CAT 4.3 -Host/Remote Trunk Ckt.	1,165,124	702826	702,826	184218	0	0	278080	462,298
12.	Other COE	0	0	0	0	0	0	0	0
13.	Total COE	13,093,743	1,824,294	7,878,600	1,503,718	162,865	324,484	3,224,056	5,215,143
IX Information Orig./Term. Equipment:									
15.	CAT 1-Regulated CPE	0	0	0	0	0	0	0	0
16.	Other IOT	0	0	0	0	0	0	0	0
17.	Total IOT	0	0	0	0	0	0	0	0
IX Cable & Wire Facilities:									
18.	CAT 1.3-Subscriber Line (Common)	14,359,284	3589816	3,589,816	3589816	28876	0	7179632	10,769,448
19.	CAT 1.1,2-Subscriber Line (Ded.)	121,920	93044	93,044	0	0	0	0	28,876
20.	CAT 2-Exch. Trunk (Joint Use)	461,773	0	0	0	0	461,773	0	461,773
21.	CAT 2-Exch. Trunk (Ded. Use)	1,548,222	1244542	1,244,542	0	303680	0	0	303,680
22.	CAT 3-IX Trunk (Joint Use)	4,664,113	70351	3,916,117	735799	12197	0	0	747,996
23.	CAT 3-IX Trunk (Ded. Use)	98,978	46344	46,344	0	62634	0	0	52,634
24.	CAT 4-Host/Remote Trunk	1,289,110	777617	777,617	203821	0	0	307672	511,493
25.	Other C&WF	0	0	0	0	0	0	0	0
26.	Total C&WF	22,543,380	8,213,199	9,667,480	4,529,436	397,387	461,773	7,487,304	12,875,900
IX Other Assets:									
27.	Capital Leases	0	0	0	0	0	0	0	0
28.	Leasehold Improvements	0	0	0	0	0	0	0	0
29.	Intangibles	0	0	0	0	0	0	0	0
30.	Total Other Assets	0	0	0	0	0	0	0	0
Total Telecom. Plant in Service (5b)									
		38,391,428	3,541,233	18,965,315	6,478,038	586,923	864,008	11,497,144	19,426,113
Accumulated Depreciation Detail									
1.	X General Support Facilities	-2,061,310	-189638	-1,014,894	-348968	-32407	-45478	-619663	-1,046,416
2.	X Central Office Switching	-3,516,126	-2990407	-2,990,407	0	0	0	-527,719	-527,719
3.	X Operator Systems	0	0	0	0	0	0	0	0
4.	X Central Office Transmission	-5,099,587	-1331713	-2,412,270	-856966	-95033	-193349	-1541969	-2,687,317
5.	IX Information Orig./Term. Equip.	0	0	0	0	0	0	0	0
6.	IX Cable & Wire Facilities	-12,619,244	-668945	-3,949,649	-2799781	-296556	-138841	-5434417	-8,669,595
7.	Total Accumulated Depreciation (5c)	-23,296,267	-8,428,080	-10,367,220	-4,005,716	-423,996	-377,668	-8,123,668	-12,931,047

	(5a)	20.	483,274	197,267	1,126	198,393	106,751	953	0	178,177	284,881
Total Customer Operations											
CX Corporate Operations:											
X Executive & Planning	21.		786,210	316661	66035	382,686	128104	9847	14525	231038	383,514
X General & Administrative	22.		916,758	407421	74804	482,225	145115	11155	16545	261718	434,533
X EAS Settlement Expense	23.		0	0	0	0	0	0	0	0	0
Total Corporate Operations	(5a)	24.	1,682,968	724,082	140,839	864,921	273,219	21,002	31,070	492,756	818,047
Other Operating Expenses:											
Equal Access Provision	(10)	25.	0	0	0	0	0	0	0	0	0
Universal Service Fund	(11)	26.	0	0	0	0	0	0	0	0	0
Lifeline Connection Assistance	(12)	27.	0	0	0	0	0	0	0	0	0
Total Other	(5a)	28.	0	0	0	0	0	0	0	0	0
Total Operating Expenses	(5a)	29.	7,414,083	3,065,491	657,845	3,723,336	1,233,666	106,196	128,892	2,221,993	3,690,747
OPERATING TAXES DETAIL											
10 General Taxes											
10 Property	1.		117,443	47019	10805	57,824	19882	1846	2591	35300	59,619
10 Gross Receipts	2.		0	0	0	0	0	0	0	0	0
10 PUC Fee	3.		0	0	0	0	0	0	0	0	0
10 Franchise Fees	4.		0	0	0	0	0	0	0	0	0
10 Other	5.		6,876	4138	420	4,558	773	72	101	1372	2,318
Total General Taxes	6.		124,319	51,167	11,225	62,382	20,655	1,918	2,692	36,672	61,937
CX Income Taxes (Calculated)											
Net Income Before SIT & FIT	(13)	7.	1,890,488	3,156,268	-49,410	3,106,858	-526,256	-44,101	-131,584	-514,429	-1,216,370
Less Fixed Charges (-)	8.		325,725	149902	34297	184,199	53988	3868	10161	73639	141,526
Subtotal (lines 7-8)	(14)	9.	1,564,763	3,006,366	-83,707	2,922,659	-580,214	-47,969	-141,745	-587,968	-1,357,896
Other SIT Base Add/Ded. (+/-)	(15)	10.	0	0	0	0	0	0	0	0	0
SIT Taxable Inc. (lines 9-10)	11.		1,564,763	3,006,366	-83,707	2,922,659	-580,214	-47,969	-141,745	-587,968	-1,357,896
7230 SIT-Current (at 7.78%)	(16)	12.	148,984	79,718	18,169	97,887	19,405	1,395	3,619	26,658	51,077
Other FIT Base Add/Ded. (+/-)	(17)	13.	0	0	0	0	0	0	0	0	0
FIT Taxable Inc. (lines 9-12+-13)	14.		1,415,799	2,926,648	-101,876	2,824,772	-599,619	-49,364	-139,364	-614,626	-1,263,809
Gross FIT at 32.57%	15.		575,105	307,764	70,146	377,910	74,918	5,387	13,973	102,917	197,195
7210P Claimed ITC (-)	16.		0	0	0	0	0	0	0	0	0
Surtax Elimination (-)	17.		0	0	0	0	0	0	0	0	0
7220 FIT-Current (lines 15-16-17)	(18)	18.	575,105	307,764	70,146	377,910	74,918	5,387	13,973	102,917	197,195
18 FORM INPUT MASTER											
For The Year Ended: December 31, 2008											
Separated Results of Idaho Operations											
Total Idaho											
Operations											
Subject To											
Separations											
Interstate											
Toll											
Intrastate											
Toll											
EAS											
Local (Other)											
Separation Parameters											
(19)											
1. 90,184,712											
2. 1,000,000											
3. 1,000,000											
4. 1,000,000											
5. 1,000,000											
6. 1,000,000											
7. 1,000,000											
8. 90,184,713											
Company Name: Albion Telephone Company, Inc.											
Description											
eparation Parameters											
(19)											
1. 90,184,712											
2. 1,000,000											
3. 1,000,000											
4. 1,000,000											
5. 1,000,000											
6. 1,000,000											
7. 1,000,000											
8. 90,184,713											

		9.	1.000000	0.65		0.15			
Current Composite DEM Factor	(22)	10.	0						
Exchange Trunk - Joint Use MOU	(23)	11.	90,184,713	25347648	6691933	20387268	37857864		
Host/Remote MOU Kilometers	(24)	12.	0						
Equal Access MOU	(25)	13.	0						
Operator Standard Work Seconds	(26)	14.	0						
Landem Switching MOU		15.	31,939,680	25306313	6633267				
X Conversation MOU		16.	190,191,638	159646592	30546946				
X Conversation Minute Kilometers									
ier Parameters									
Access Lines		17.	4259						
Inseparated Loop Cost @ 11.1 ROR	(27)	18.	4769786						
oss Billed Revenues									
-Marketing Allocation Basis	(28a)	19.	16,672	9655	1654		5353		
-Payment & Collection-End User	(28b)	20.	3,042,153	970696	608739		1462718		
-Payment & Collection-CXR	(28c)	21.	2,666	1333	1333				
vice Order Contacts									
-Service Order Proc.-End User	(29a)	22.	3,558	1586	186		1786		
-Service Order Proc.-CXR	(29b)	23.	433	216	217				
ing Inquiry Contacts									
-Billing Inquiry-End User	(30a)	24.	3,042,153	970696	608739		1462718		
-Billing Inquiry-CXR	(30b)	25.	1,180	590	590				
3P+RC Toll Messages	(31)	26.	1,113,798	477663	636135				
SAS/Local Messages (Msg. Proc.)		27.	0						
IG 3' Expense Factor-Message	(32)	28.	0.90	0.413282	0.167192	0.018967	0.301554		
-PLS & Special Access		29.	0.10	0.086184	0.012862				
Operator Services Expense - Factor		30.	1						
Access Minutes of Use (End Office)		31.	19,736,449	16559642	3176807				

REVENUE REQUIREMENT SUMMARY

LINE	DESCRIPTION	SOURCE	INTERSTATE				INTRASTATE				LOCAL						
			TOTAL COMPANY (a)	MSG (b)	IntraLATA (c)	PL (c)	MSG (d)	IntraLATA (e)	PL (e)	MSG (f)	IntraLATA (g)	PL (g)	MSG (h)	IntraLATA (i)	PL (i)	EAS (j)	User Defined (k)
1	Net Telecom Plant	Ln46	15,215,778	6,996,174	1,595,742	-	-	-	-	-	-	-	-	-	470,961	-	3,453,131
2	Rate Base Adjustment #1	Records Ln1-2	15,215,778	6,996,174	1,595,742	-	-	-	-	-	-	-	-	-	470,961	-	3,453,131
3	RATE BASE	Records Ln3*4	9,965,958	11,250,000	11,250,000	-	-	-	-	-	-	-	-	-	39,090	8,300,000	8,300,000
4	Rate of Return	Records Ln3*4	1,516,371	787,070	179,521	-	-	-	-	-	-	-	-	-	-	-	286,610
5	RETURN ON RATE BASE	Records Ln5-6	1,516,371	787,070	179,521	-	-	-	-	-	-	-	-	-	39,090	-	286,610
6	Return Adjustment #1	Ln24	325,726	149,902	34,297	-	-	-	-	-	-	-	-	-	10,161	-	73,539
7	NET RETURN	Ln47	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Fixed Charges	Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Amortization of Excess Def Taxes	S-14, Ln22	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Capitalized Payroll Taxes	Ln58+60	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Depreciation Adjustment	Ln61+62	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Schedule M Income Tax Adjustments	Note 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	FIT Allowances/Disallowances	Ln53 or S-14, Ln20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	FIT Allowances/Disallowances	Ln45	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Inc Adj Alloc on 2001	Ln44	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Inc Adj Alloc on Big 3 Exp	Ln44	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Total Misc Inc Adjustment	Ln44	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	AFTER TAX INCOME	Ln44	1,190,645	637,167	145,224	-	-	-	-	-	-	-	-	-	28,928	-	213,071
19	State Income Tax	Ln57	148,965	79,718	18,169	-	-	-	-	-	-	-	-	-	3,619	-	26,658
20	State ITC Amortization	Ln7*16..24	575,105	307,784	70,146	-	-	-	-	-	-	-	-	-	13,973	-	102,917
21	Federal ITC Amortization	Note 2	7,553,295	3,123,108	670,333	-	-	-	-	-	-	-	-	-	131,773	-	2,263,024
22	Operating Expenses & Taxes	Ln7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Nonoperating Expenses	Ln7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Uncollectibles	Ln7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	NET REVENUE REQUIREMENT	Ln7*16..24	9,793,736	4,297,659	938,170	-	-	-	-	-	-	-	-	-	186,455	-	2,675,209
26	Gross Receipts Tax	Note 2	27,081	10,842	2,491	-	-	-	-	-	-	-	-	-	587	-	8,140
27	7340 Adv Fds Used Dur Constr	Ln15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	REVENUE REQUIREMENT	Ln25-26-27	9,766,655	4,286,817	935,678	-	-	-	-	-	-	-	-	-	187,868	-	2,671,069
29	Distribution of Line 3c	Ln28/28a	100,000,000%	43,892,4%	9,580,3%	-	-	-	-	-	-	-	-	-	1,327,8%	-	27,348,8%
			INCOME TAXES														
30	Net Return	Ln7	1,516,371	787,070	179,521	-	-	-	-	-	-	-	-	-	39,090	-	286,610
31	Fixed Charges	Ln8	325,726	149,902	34,297	-	-	-	-	-	-	-	-	-	10,161	-	73,539
32	Amortization of Excess Deferred Taxes	Ln9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	Capitalized Payroll Taxes	Ln10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	Depreciation Adjustment	Ln11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	Schedule M Income Tax Adjustments	Ln12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	FIT Allowances/Disallowances	Ln13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	Inc Adj Alloc on 2001	Ln14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	Inc Adj Alloc on Big 3 Exp	Ln15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	Federal ITC Amortization	Ln16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	Total Income Adjustments	Ln31+36..38	325,726	149,902	34,297	-	-	-	-	-	-	-	-	-	10,161	-	73,539
41	Federal Taxable Income	Ln30-40 Gross Up	1,765,750	944,931	216,370	-	-	-	-	-	-	-	-	-	42,901	-	315,988
42	Federal Income Tax	32.5700%	575,105	307,784	70,146	-	-	-	-	-	-	-	-	-	13,973	-	102,917
43	Federal Sur-Tax Allocation	Records Ln42-43-39	575,105	307,784	70,146	-	-	-	-	-	-	-	-	-	13,973	-	102,917
44	Net Federal Income Tax	Ln42-43-39	575,105	307,784	70,146	-	-	-	-	-	-	-	-	-	13,973	-	102,917
45	Net Return	Ln30	1,516,371	787,070	179,521	-	-	-	-	-	-	-	-	-	39,090	-	286,610
46	Fixed Charges	Ln31	325,726	149,902	34,297	-	-	-	-	-	-	-	-	-	10,161	-	73,539
47	Other SIT Adjustments	Records Ln42	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	Federal Income Tax	Ln42	575,105	307,784	70,146	-	-	-	-	-	-	-	-	-	13,973	-	102,917
49	State Taxable Income	Ln45-48 Gross Up	1,914,715	1,024,649	233,539	-	-	-	-	-	-	-	-	-	46,521	-	342,646
50	State Income Tax	7.7800%	148,965	79,718	18,169	-	-	-	-	-	-	-	-	-	3,619	-	26,658
51	State Sur-Tax Allocation	Records Ln45	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	State ITC Amortization	Ln45	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	Net State Income Tax	Ln50-51-52	148,965	79,718	18,169	-	-	-	-	-	-	-	-	-	3,619	-	26,658

SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL						INTRA-STATE TOLL						LOCAL		
			TOTAL COMPANY (a)	MSG (b)	InterLATA (c)	PL (e)	MSG (d)	InterLATA (f)	MSG (g)	PL (h)	InterLATA (i)	MSG (j)	PL (k)	User Defined (l)	Other (m)		
1	2110 Land & Support Assets	S-4, In13	2,787,467	1,115,977	256,444	-	-	-	-	-	-	471,902	43,823	61,500	-	837,822	
2	2210 COE-Switching	S-5, In36	4,206,887	3,575,854	-	-	-	-	-	-	-	-	-	-	-	631,033	
3	2220 COE-Operator	S-5, In23	8,886,857	2,478,452	1,824,294	-	-	-	-	-	-	-	-	324,484	-	2,593,024	
4	2230 COE-Transmission	S-6, In17	22,543,378	8,213,199	1,454,280	-	-	-	-	-	-	-	-	461,773	-	7,487,304	
5	2310 Info Orig/Term Equip	S-6, In11	35,637,122	14,267,505	3,278,574	-	-	-	-	-	-	-	-	786,257	-	10,711,360	
6	2410 CAWF	Ln2, Ln3	100,000,000%	40,0355%	9,1999%	-	-	-	-	-	-	-	-	2,2063%	-	30,0567%	
7	Total COE, IOT, CAWF																
8	Distribution of Line 7	Ln7/7a															
9	Equal Access - Investment	S-9, In22	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
10	2680 Tangible Assets	S-9, In31	38,424,588	15,383,482	3,535,018	-	-	-	-	-	-	-	-	847,757	-	11,549,182	
11	TELECOM PLT IN SVC-EXCL 2690	Ln17+9+10	100,000,000%	40,0355%	9,1999%	-	-	-	-	-	-	-	-	2,2063%	-	30,0567%	
12	Distribution of Line 11	Ln11/11a															
13	2690 Intangible Assets	S-8, In35	38,424,588	15,383,482	3,535,018	-	-	-	-	-	-	-	-	847,757	-	11,549,182	
14	2001 TELECOM PLANT IN SVC	Ln11+13	100,000,000%	40,0355%	9,1999%	-	-	-	-	-	-	-	-	2,2063%	-	30,0567%	
15	Distribution of Line 14	Ln14/14a															
16	2110 Land Assets	S-4, In12	38,424,588	15,383,482	3,535,018	-	-	-	-	-	-	-	-	847,757	-	11,549,182	
17	2001 TPIS v/Land	Ln14-16	100,000,000%	40,0355%	9,1999%	-	-	-	-	-	-	-	-	2,2063%	-	30,0567%	
18	Distribution of Line 17	Ln17/17a															
19	2002 Prop Hld Fut Telecom Use	S-9, In6	159,978	64,048	14,716	-	-	-	-	-	-	-	-	3,530	-	48,084	
20	2003 Plant Under Construction	S-9, In10	38,584,566	15,447,530	3,549,735	-	-	-	-	-	-	-	-	851,286	-	11,597,266	
21	2005 Telecom Plant Adjustment	S-9, In14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
22	TOTAL TELECOM PLANT	Ln14+19-21															
23	1220 Materials and Supplies	S-9, In20	229,145	83,484	14,782	-	-	-	-	-	-	-	-	4,684	-	78,105	
24	1500 Other Jurts Assets-Net	S-15, In14	23,296,269	8,428,081	1,939,140	-	-	-	-	-	-	-	-	377,868	-	8,123,687	
25	3100 Accumulated Depreciation	S-15, In99	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
26	Equal Access - Accum Depreciation	S-9, In24	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
27	3200 Acc Dep-Hld for Fut Use	S-15, In101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
28	3400 Accum Amort-Tangible	S-15, In102-103	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
29	3500 Accum Amort-Intangible	S-15, In104	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
30	3600 Accum Amort-Other	S-15, In105	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
31	4100 Net Cur Def Op Inc Taxes	S-15, In117	625,394	250,380	57,535	-	-	-	-	-	-	-	-	13,788	-	187,873	
32	4340 Noncur Def Oper Inc Tax	S-15, In117	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
33	Equal Access - Deferred Oper Inc Taxes	S-9, In25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
34	4360 Other Deferred Credits-Net	S-15, In138	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
35	4370 Other Jur Lib & Def Credits-Net	S-15, In140	14,890,049	6,852,553	1,567,842	-	-	-	-	-	-	-	-	464,514	-	3,361,732	
36	NET TELECOM PLANT	Ln22+23-24...35	100,000,000%	46,0210%	10,5295%	-	-	-	-	-	-	-	-	3,1196%	-	22,5770%	
37	Distribution of Line 36	Ln36/36a															
38	1402 Rural Tel Bank Stock	S-9, In16	603,789	258,424	51,916	-	-	-	-	-	-	-	-	11,746	-	175,235	
39	Cash Working Capital	S-9, In21	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
40	Equal Access - Unamortized Expenses	S-9, In28	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
41	Investment Allow/Disallow	S-9, In31	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
42	Accum Depr/Amort Allow/Disallow	S-15, In143	8,813	3,528	811	-	-	-	-	-	-	-	-	194	-	2,649	
43	4040 Customer Deposits	S-15, In108	269,247	111,275	23,205	-	-	-	-	-	-	-	-	5,104	-	81,187	
44	4310 Other Long-Term Liab	S-15, In128	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
45	Other Telecom Pl Adjust	Records	15,215,778	6,996,174	1,595,742	-	-	-	-	-	-	-	-	470,961	-	3,453,131	
46	NET TELECOM PLT & OTH RATE BASE ITEMS	A+B...F+H(G+H)	100,000,000%	45,9797%	10,4874%	-	-	-	-	-	-	-	-	3,0952%	-	22,6944%	
47	Distribution of Line 46	Ln46/46a															

SEPARATED EXPENSE SUMMARY

Albion Telephone Company
Study Area: 472213
Study Year: 2008

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL						INTRASTATE TOLL						LOCAL			
			TOTAL COMPANY (g)	MSG (b)	InterLATA (c)	PL (c)	MSG (d)	IntraLATA (e)	MSG (f)	InterLATA (g)	PL (g)	MSG (h)	IntraLATA (i)	PL (i)	MSG (j)	EAS (k)	User Defined (k)	Other (l)
1	PR Spec Exp Accts 6210,6220																	
2	6230,6310,6410	S-11, ln30	2,146,187	893,562	223,637													
3	PI Nonspec Account 6530	S-12, ln19	319,746	127,612	29,324													
4	Cust Oper Accts 6510,6620	S-13, ln57	483,273	197,267	983,273													
5	TOTAL BIG THREE EXPENSES	Ln2..4	2,949,206	1,218,441	2,949,206													
6	Distribution of Line 5	Ln5/5a	100,000.00%	41,328.2%	8,618.4%													
7	Plant Specific Expenses																	
8	Plant Nonspecific Expenses	S-11, ln31	2,549,940	1,054,807	260,690													
9	Customer Operations Expenses	S-12, ln91	2,699,902	1,089,335	255,191													
10	Corporate Operations Expenses	S-13, ln57	483,273	197,267	983,273													
11	7300 Contributions	S-14, ln16	1,682,875	724,081	140,838													
12	TOTAL OPERATING EXPENSES	S-10, ln16 Ln7..11	7,429,548	3,071,753	859,063													
13	Operating Taxes	S-14, ln26	124,318	51,157	11,225													
14	Equal Access Expenses	S-14, ln35																
15	Expense Allowances/Disallowances	S-14, ln40	429	198	45													
16	5240 Rent Revenues	S-10, ln43																
17	TOTAL OPERATING EXP & TAXES	Ln12+13..15-16 Ln17/17a	7,553,295	3,123,108	870,333													
18	Distribution of Line 17	Ln17/17a	100,000.00%	41,347.6%	8,874.7%													
19	Total Depr & Amort	S-12, ln90	2,300,705	882,272	225,866													
20	Fixed Charges	S-10, ln24	325,726	149,902	34,297													
21	Total Operating Revenue	S-14, ln33																
22	Total Operating Expense & Taxes	Ln17	7,553,295	3,123,108	870,333													
23	Uncollectibles	S-10, ln57	325,726	149,902	34,297													
24	Fixed Charges	S-10, ln63																
25	Income Adjustments	Ln21..25	(7,879,021)	(3,273,010)	(704,631)													
26	Net Income	Ln26/26a	100,000.00%	41,540.8%	8,943.1%													
27	Distribution of Line 26																	
28	TOTAL CASH OPER EXPENSES	Ln17+16-19+20	5,578,316	2,390,738	478,784													
29	Distribution of Line 28	Ln28/28a	100,000.00%	42,857.7%	8,592.6%													
INCOME TAX CALCULATION																		
30	Other Operating Income	S-14, ln32																
31	AFUDC	S-10, ln15	27,081	10,842	2,491													
32	Operating Revenue	S-14, ln33-Ln30																
33	Uncollectible Revenue	S-10, ln57																
34	Income Effect Jurisdictional Difference	S-10, ln60																
35	IRS Income Adjustment	S-10, ln62																
36	TOTAL REVENUE & OTHER INCOME	Ln30..35	27,081	10,842	2,491													
37	Contributions	S-10, ln16	14,558	6,264	1,216													
38	Operating Expenses	Ln12-Ln11	7,413,990	3,065,490	657,845													
39	Operating Taxes	S-14, ln26	124,318	51,157	11,225													
40	Fixed Charges	S-10, ln24	325,726	149,902	34,297													
41	TOTAL OPERATING EXPENSES	Ln37..40	7,878,592	3,272,812	704,585													
42	State Taxable Income	Ln38-Ln41	(7,851,511)	(3,261,970)	(702,094)													
43	State Income Tax		(610,848)	(253,781)	(54,823)													
44	Federal Taxable Income	Ln38-Ln41	(7,851,511)	(3,261,970)	(702,094)													
45	State Income Tax	Ln43	(610,848)	(253,781)	(54,823)													
46	Net Federal Taxable Income	Ln44-Ln45	(7,240,664)	(3,008,189)	(647,471)													
47	Federal Income Tax		(2,358,294)	(979,787)	(210,881)													
48	Amortization of Investment Tax Credit	S-10, Ln44																
49	Federal Income Tax	Ln47-Ln48	(2,358,294)	(979,787)	(210,881)													

GENERAL SUPPORT FACILITIES

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL						INTRASTATE TOLL			LOCAL			
			TOTAL COMPANY (a)	MSG (b)	PL (c)	InterLATA (d)	MSG (e)	PL (f)	InterLATA (g)	MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)	
SEPARATIONS FACTORS															
1	Carrier Classification	Records													
2	Big Three Expenses Distr	S-3, ln6													
3	Total COE, IOT, CAMF Distr	S-2, ln8													
LAND & SUPPORT ASSETS SEPARATION															
4	2110 Land & Support Assets	Note 1	2,767,467	1,115,977	256,444	-	-	-	-	-	-	471,902	43,823	61,500	837,822
5	Support Assets-Joint v/GSF - B&C	Note 1	-	-	-	-	-	-	-	-	-	-	-	-	-
6	General Support Facilities - B&C	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Direct Assignment	Ln5-.7	2,767,467	1,115,977	256,444	-	-	-	-	-	-	471,902	43,823	61,500	837,822
8	Total Support Assets	Ln8/8a	100,0000%	40,0355%	9,1959%	-	-	-	-	-	-	16,9294%	1,5722%	2,2063%	30,0567%
9	Distribution of Line 8														
10	Land	Note 1	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Total Land	Ln10-.11	2,767,467	1,115,977	256,444	-	-	-	-	-	-	471,902	43,823	61,500	837,822
13	TOTAL LAND & SUPPORT ASSETS	Ln8+12	100,0000%	40,0355%	9,1959%	-	-	-	-	-	-	16,9294%	1,5722%	2,2063%	30,0567%
14	Distribution of Line 13	Ln13/13a													

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

CENTRAL OFFICE EQUIPMENT

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL				INTRASTATE TOLL				LOCAL								
			MSG (b)	PL (c)	MSG (d)	IntraLATA (e)	MSG (f)	InterLATA (g)	MSG (h)	IntraLATA (i)	PL (j)	EAS (k)	User Defined (l)	Other (m)					
TOTAL COMPANY (a)																			
1	WSWS Pct-Switchboards	Records	42.8837%					57.1163%											
2	WSWS Pct-Directory Assistance	Records																	
3	Site Line MOU Pct	Records	28.1960%					7.3100%										64.5840%	
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																	
9	Trans Measured DEM Pct	Records	85.0000%															15.0000%	
COE CATEGORIES 1-3 SEPARATION																			
10	2220 Operator Systems																		
11	Cat 1-Operator Systems																		
12	Loc.Toll.DSA,DSB, and																		
13	Traffic Switchboards																		
14	Aux-Direct Assist	Ln13a*1																	
15	Aux-Intercept	Ln14a*2																	
16	Jt Exch & Toll SOB	Ln15a*3																	
17	TSPS-Oper Position	Ln16a*4																	
18	TSPS-RTA	Ln17a*5																	
19	TSPS-Other	Ln18a*6																	
20	Direct Assignment	Ln19a*7																	
21	Total Cat 1	Direct																	
22	Distribution of Line 21	Ln19..20																	
23	TOTAL COE-OPERATOR	Ln21/21a																	
24	Distribution of Line 23	Ln21																	
		Ln23/23a																	
25	2210 Central Office Switching																		
26	Cat 2-Tandem Switching	Ln26a*8																	
27	Direct Assignment	Direct																	
28	Total Cat 2	Ln26..27																	
29	Distribution of Line 28	Ln28/28a																	
30																			
31	Cat 3-Local Switching - TS	Ln31a*9	3.575,854																631,033
32	Cat 3-Local Switching - NTS	Ln32a*9																	
33	Direct Assignment	Direct																	
34	Total Cat 3	Ln31..33	3,575,854																631,033
35	Distribution of Line 34	Ln34/34a	100.0000%																15.0000%
36	TOTAL COE-SWITCHING	Ln28+34	4,206,887																631,033
37	Distribution of Line 36	Ln36/36a	100.0000%																15.0000%

CENTRAL OFFICE EQUIPMENT

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL				INTRASTATE TOLL				LOCAL						
			InterLATA MSG (b)	InterLATA PL (c)	InterLATA MSG (d)	InterLATA PL (e)	InterLATA MSG (f)	InterLATA PL (g)	InterLATA MSG (h)	InterLATA PL (i)	EAS	User Defined (k)	Other				
38	WB Line	Records	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
39	Ex Trk WB	Records	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
40	REL MOU's - Exchange Trunk	Records	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
41	Gross Allocator (Trans SPF)	Records	25.0000%	-	-	-	-	-	-	-	25.0000%	-	-	-	-	100.0000%	
42	COE Cat 4.21-Fun to Others Pet	Records	-	-	-	-	-	-	-	-	-	-	-	-	-	50.0000%	
43	Interexchange Trk WB	Records	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
COE CATEGORY 4 SEPARATION																	
44	2230 Central Office - Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	Cat 4.1-Exchange Circuit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	4.11 Wideband-Line		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	Direct Assignment	Ln46a*38	-	1,737,988	-	-	-	-	-	-	-	99,074	-	-	-	-	-
48	4.12 Exch Trunk - EAS	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	Ex Trk xWB - Basic	Ln49a*40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	Ex Trk xWB - Basic DA	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	Ex Trk WB	Ln51a*39	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	Exch Trk WB - Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	4.13 Ex Line xWB	Ln63b*41	-	1,157,472	-	-	-	-	-	-	-	1,157,472	-	-	-	-	-
54	Joint MSG	Ln63c..J	-	30,000	-	-	-	-	-	-	-	-	-	-	-	-	2,314,943
55	PL & Local	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	Direct Assignment - Basic/Special		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57	Cat 4.2-Interexchange		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	4.21 Fun to Others	Ln58a*42	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	4.22 Wideband		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	Interexchange PL		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	Direct Assignment	Ln60a*43	-	35,040	-	-	-	-	-	-	-	-	-	-	-	-	-
		Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			81,587									46,526					

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL				INTRASTATE TOLL				LOCAL						
			InterLATA MSG (b)	InterLATA PL (c)	InterLATA MSG (d)	InterLATA PL (e)	InterLATA MSG (f)	InterLATA PL (g)	InterLATA MSG (h)	InterLATA PL (i)	EAS	User Defined (k)	Other				
62	COE Cat 4.13 Working Loops	Records	4,513.5	29.0	-	-	-	-	-	-	-	-	-	-	-	-	-
63	COE Cat 4.13 Assigned Invest	Note 1	4,659,197	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-
			4,659,197	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-

Note 1: Cost per loop = 1,034.4960

CENTRAL OFFICE EQUIPMENT

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL				INTRASTATE TOLL				LOCAL								
			MSG (b)	IntraLATA (c)	PL (c)	MSG (d)	IntraLATA (e)	PL (e)	MSG (f)	IntraLATA (g)	PL (g)	MSG (h)	IntraLATA (i)	PL (i)	User Defined (k)	Other (l)			
SEPARATIONS FACTORS																			
64	Conversation Minutes Pct	Records	78.2320%																
65	Host/Remote MOU Miles Pct	Records	60.3220%																
COE CATEGORY 4 SEPARATION (Cont)																			
66	4.23 All Other																		
67	Joint MSG		618,154																
68	Interexchange MSG/PL - DA	Direct																	
69	PL, TWX & Local	Ln83c..j			21,266														
70	PL - DA	Direct																	
71	DSL Nonaccess	Direct																	
72	Cat 4.3-Host/Remote MSG																		
73	Joint (r/WATS)	Ln73a*65																	
74	WATS	Direct																	
75	Direct Assignment	Direct																	
76	Total Cat 4	Ln46..61+66..75	2,478,452	1,824,294															
77	TOTAL COE-TRANSMISSION		2,478,452	1,824,294															
78	Distribution of Line 77	Ln77	27,8990%	20,5280%															
79	TOTAL CENTRAL OFFICE EQUIP	Ln23+36+77	6,054,306	1,824,294															
80	Distribution of Line 79	Ln79/979a	46.2392%	13.9528%															
TOTAL COMPANY			(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	
			100,0000%	78,2320%	60,3220%	78,2320%	60,3220%	618,154	618,154	21,266	21,266	618,154	618,154	21,266	21,266	618,154	618,154	21,266	21,266
			100,0000%	78,2320%	60,3220%	78,2320%	60,3220%	618,154	618,154	21,266	21,266	618,154	618,154	21,266	21,266	618,154	618,154	21,266	21,266
			100,0000%	78,2320%	60,3220%	78,2320%	60,3220%	618,154	618,154	21,266	21,266	618,154	618,154	21,266	21,266	618,154	618,154	21,266	21,266
			100,0000%	78,2320%	60,3220%	78,2320%	60,3220%	618,154	618,154	21,266	21,266	618,154	618,154	21,266	21,266	618,154	618,154	21,266	21,266

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL				INTRASTATE TOLL				LOCAL								
			MSG (b)	IntraLATA (c)	PL (c)	MSG (d)	IntraLATA (e)	PL (e)	MSG (f)	IntraLATA (g)	PL (g)	MSG (h)	IntraLATA (i)	PL (i)	User Defined (k)	Other (l)			
ASSIGNMENT OF COE CAT 4.23																			
81	COE Cat 4.23 Terms -	Records	16.00																
82	COE Cat 4.23 - Terms	Note 1																	
83	Joint Message Total Allocated Investment	Note 1																	
TOTAL COMPANY			(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	
			609.00	587	809,423	780,162	16.00	21,266	16.00	21,266	16.00	21,266	16.00	21,266	16.00	21,266	16.00	21,266	16.00
			609.00	587	809,423	780,162	16.00	21,266	16.00	21,266	16.00	21,266	16.00	21,266	16.00	21,266	16.00	21,266	16.00

Note 1: Cost per termination = 1,329.10

INFORMATION ORIGIN/TERM EQUIPMENT

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LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL			INTRASTATE TOLL			LOCAL					
			MSG (b)	PL (c)	PL (e)	MSG (f)	PL (g)	MSG (h)	PL (i)	EAS	User Defined (k)	Other (l)		
	TOTAL COMPANY		100.0000%											50.0000%
1	Gross Allocator (Trans SPF)	Records												
2	REL MOU's - Coinless Pub Tel	Records												
3	2310 Info Orig/Term Equip													
4	Cat 1-Other IOT	Ln4a*1												
5	Coinless Pub Tel Eq	Ln5a*2												
6	Direct Assignment	Direct												
7	Total Category 1	Ln4,6												
8	Distribution of Line 7	Ln7/7a												
9	Cat 2-Cust Prem Equip	Direct												
10	Distribution of Line 9	Ln9/9a												
11	TOTAL INFO ORIG/TERM EQUIP	Ln7*9												
12	Distribution of Line 11	Ln11/11a												

CABLE AND WIRE FACILITIES

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL			INTRASTATE TOLL			LOCAL				
			TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)
SEPARATIONS FACTORS													
1	Gross Allocator Pct (Trans SPF)	Records	100.0000%										50.0000%
2	REL MOU's - Exchanges Trunk	Records	100.0000%										100.0000%
3	WB Line	Records											
4	MOU Pct-Ex Trk WB	Records											
CA&WF CAT 1-2 SEPARATION													
5	2410 Cable & Wire Facilities												
6	Cat 1-Exch Line x/WB		28,876										
7	1.1 Intra PL & WATS	Ln22a..j	93,044										
8	1.2 Inter PL & WATS	Ln22c..d	14,359,264	93,044									7,179,632
9	1.3 Jointly Used	Ln22b*1											
10	Direct Assignment	Direct											
11	Total Category 1	Ln7..10	14,481,184	93,044									7,179,632
12	Cat 2-WB & Exch Trunk												
13	Ex Trk - joint message	Ln13a*2	461,773										
14	Ex Trk - EAS	Direct											
15	Ex Line WB	Ln15a*3	1,548,221		1,244,542								
16	WB Line	Direct											
17	WB Trunk	Ln17a*4											
18	WB Trunk DA	Direct											
19	Total Category 2		2,009,994	1,244,542							461,773		

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL			INTRASTATE TOLL			LOCAL				
			TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)
20	CA&WF Cat 1 Working Loops	Records	4,514	4,476	29								
21	Distribution of Line 21	Ln20/20a	100.0000%	98.1591%	0.6425%								
22	Cat 1-Ex Line x/WB	Ln22a*21	14,481,184	14,359,264	93,044								
			3,208,4185										

Note 1: Cost per loop =

CABLE AND WIRE FACILITIES

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL				INTRA-STATE TOLL				LOCAL					
			MSG (a)	InterLATA (b)	PL (c)	MSG (d)	IntraLATA (e)	PL (f)	MSG (g)	InterLATA (h)	PL (i)	MSG (j)	User Defined (k)	Other (l)		
SEPARATIONS FACTORS																
23	Interexchange Trk WB	Records														
24	CMM Post-X xWB	Records	100.0000%	83,940.00												
25	C&WF TWX Connect Min Miles Post-IT	Records	100.0000%	83,940.00												
26	C&WF TWX Connect Min Miles Post-Rmt	Records	100.0000%	83,940.00												
27	Host/Remote MOU Miles Post	Records	100.0000%	60,322.00												23.8670%
C&WF CAT 3-4 SEPARATION																
28	Cat 3-Interexchange C&WF	Direct	98,977		46,344											
29	WB PL - Direct Assignment	Ln30a*23														
30	WB - Joint Messages	Ln49b*24	4,581,566													
31	Joint MSG xWB	Ln50c*1	82,548		70,351											
32	PL, TWX & Local xWB	Ln50*25														
33	Joint TWX-IT	Ln50K*26														
34	Joint TWX-Rmt	Direct														
35	Interexchange - DA	Direct														
36	DSL Nonaccess	Ln28...36														
37	Total Category 3		4,763,091		116,694											
38	Cat 4-Host/Remote C&WF	Ln38a*27	1,289,110		777,617											307,672
39	Joint (x)WATS	Direct														
40	WATS	Ln39...41														
41	Direct Assignment	Direct														
42	Total Category 4		1,289,110		777,617											307,672
43	TOTAL CABLE & WIRE FACILITIES	Ln11+19+37+42	22,543,378		1,454,280											7,487,304
44	Distribution of Line 43	Ln43/43a	100.0000%	36,432.8%	6,451.0%											33,212.8%

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL				INTRA-STATE TOLL				LOCAL					
			Joint MSG Excl TWX (a)	Inter LATA (b)	PL (c)	MSG (d)	Intra LATA (e)	PL (f)	MSG (g)	Inter LATA (h)	PL (i)	MSG (j)	User Defined (k)	Other (l)		
45	Equip IX Circ Miles-MSG	Records	17,409	17,100.75	282.59											
46	-PL, TWX&Local	Ln45/45a														
47	Distribution of Line 44	Ln45/45a	100.0000%	98.2302%	1,508.3%											
48	Distribution of Line 45	Ln48a*47	4,664,114	4,581,566	70,351											
49	Cat 3-All Other xWB-MSG	Ln49g*47														
50	-PL, TWX&Local	Ln49g*48														

Note 1: Cost per circuit mile = 267.92

AMORTIZABLE ASSETS

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL				INTRASTATE TOLL				LOCAL				
			TOTAL COMPANY (a)	InterLATA (b)	PL (c)	MSG (d)	IntraLATA (e)	PL (f)	MSG (g)	InterLATA (h)	PL (i)	MSG (j)	EAS (k)	User Defined (l)	Other (m)
SEPARATIONIS FACTORS															
1	Land & Support Assets Distr	S-4, In14	100.0000%	40.0355%	9.1999%	-	-	-	-	-	-	-	-	-	30.0567%
2	2210 COE-Switch Distr	S-5, In37	100.0000%	65.0000%	-	-	-	-	-	-	-	-	-	-	15.0000%
3	2220 COE-Operator Systems Distr	S-5, In24	100.0000%	-	-	-	-	-	-	-	-	-	-	-	-
4	2230 COE-Transmission Distr	S-5, In78	100.0000%	27.8990%	20.5280%	-	-	-	-	-	-	-	-	-	29.1782%
5	2310 IOT Distr	S-6, In12	100.0000%	-	-	-	-	-	-	-	-	-	-	-	-
6	2410 C&WF Distr	S-7, In44	100.0000%	36.4329%	6.4510%	-	-	-	-	-	-	-	-	-	33.2129%
7	2001 TPIS	S-2, In18	100.0000%	40.0355%	9.1999%	-	-	-	-	-	-	-	-	-	30.0567%
8	2001 TPIS Ind 2680	S-2, In11	100.0000%	40.0355%	9.1999%	-	-	-	-	-	-	-	-	-	30.0567%
TANGIBLE ASSETS-CAPITAL LEASES SEP															
9	2680 Tangible Assets - Capital Leases		-	-	-	-	-	-	-	-	-	-	-	-	-
10	2110 Land & Supt Assets	Ln10a*1	-	-	-	-	-	-	-	-	-	-	-	-	-
11	2210 COE-Switching	Ln11a*2	-	-	-	-	-	-	-	-	-	-	-	-	-
12	2220 COE-Operator	Ln12a*3	-	-	-	-	-	-	-	-	-	-	-	-	-
13	2230 COE-Transmission	Ln13a*4	-	-	-	-	-	-	-	-	-	-	-	-	-
14	2310 IOT	Ln14a*5	-	-	-	-	-	-	-	-	-	-	-	-	-
15	2410 C&WF	Ln15a*6	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Not classified by account	Ln16a*7	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
18	TOTAL CAPITAL LEASES	Ln10..17	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Distribution of Line 18	Ln18/18a	-	-	-	-	-	-	-	-	-	-	-	-	-
TANGIBLE ASSETS-LEASEHLD IMPROVE SEP															
20	2680 Tangible Assets - Leasehold Improve		-	-	-	-	-	-	-	-	-	-	-	-	-
21	2110 Land & Supt Assets	Ln21a*1	-	-	-	-	-	-	-	-	-	-	-	-	-
22	2210 COE-Switching	Ln22a*2	-	-	-	-	-	-	-	-	-	-	-	-	-
23	2220 COE-Operator	Ln23a*3	-	-	-	-	-	-	-	-	-	-	-	-	-
24	2230 COE-Transmission	Ln24a*4	-	-	-	-	-	-	-	-	-	-	-	-	-
25	2310 IOT	Ln25a*5	-	-	-	-	-	-	-	-	-	-	-	-	-
26	2410 C&WF	Ln26a*6	-	-	-	-	-	-	-	-	-	-	-	-	-
27	Not classified by account	Ln27a*7	-	-	-	-	-	-	-	-	-	-	-	-	-
28	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
29	TOTAL LEASEHOLD IMPROVEMENTS	Ln21..28	-	-	-	-	-	-	-	-	-	-	-	-	-
30	Distribution of Line 29	Ln29/29a	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL TANGIBLE ASSETS															
31	TOTAL TANGIBLE ASSETS	Ln18+29	-	-	-	-	-	-	-	-	-	-	-	-	-
32	Distribution of Line 31	Ln31/31a	-	-	-	-	-	-	-	-	-	-	-	-	-
INTANGIBLE ASSETS SEPARATION															
33	2680 Intangible Assets	Ln33a*8	-	-	-	-	-	-	-	-	-	-	-	-	-
34	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
35	TOTAL INTANGIBLE ASSETS	Ln33..34	-	-	-	-	-	-	-	-	-	-	-	-	-
36	Distribution of Line 35	Ln35/35a	-	-	-	-	-	-	-	-	-	-	-	-	-

TELECOMMUNICATIONS PLANT - OTHER ACCOUNTS

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LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL			INTRASTATE TOLL			LOCAL						
			MSG (b)	IntraLATA PL (c)	IntraLATA MSG (d)	PL (e)	MSG (f)	IntraLATA PL (g)	MSG (h)	IntraLATA PL (i)	EAS (j)	User Defined (k)	Other (l)		
SEPARATIONS FACTORS															
1	2001 TRIS Distr	S-2, In15													
2	2410 CAWF Distr	S-7, In44													
3	Equal Access MOU Pct	Records													
OTHER ACCOUNTS SEPARATION															
4	2002 Prop Hld Fut Telecom Use	Ln4a*1													
5	Direct Assignment	Direct													
6	TOTAL PROP HLD FUT TELECOM USE	Ln4..9													
7	Distribution of Line 6	Ln6/6a													
8	2003 Pk Under Constr	Ln8a*1													
9	Direct Assignment	Direct													
10	TOTAL PL UNDER CONSTR	Ln8..9													
11	Distribution of Line 10	Ln10/10a													
12	2005 Telecom Plant Adjust	Ln12a*1													
13	Direct Assignment	Direct													
14	TOTAL TELECOM PLANT ADJUST	Ln12..13													
15	Distribution of Line 14	Ln14/14a													
MISC ACCOUNTS SEPARATION															
16	1402 Class B RTB Stock	Ln16a*1													
17	1438 Deferred Charges	Ln17a*1													
18	1220 Material & Supl x/CPE	Ln18a*2													
19	Direct Assignment	Direct													
20	TOTAL MATERIALS AND SUPPLIES	Ln18..19													
21	Cash Working Capital	CWC													
EQUAL ACCESS INVESTMENT SEPARATION															
22	Equal Access Gross Investment	Ln22a*3													
23	Equal Access Gross Investment - DA	Direct													
24	Accum Depreciation	Ln24a*3													
25	Deferred Oper Inc Taxes	Ln25a*3													
26	Unamortized Expenses	Ln26a*3													
27	TOTAL NET EQUAL ACCESS INVESTMENT	Ln22-24-25-26													
28	Distribution of Line 27	Ln27/27a													
INVEST ALLOW/DISALLOW SEPARATION															
29	Investment Allow/Disallowances	Ln29a*1													
30	Direct Assignment	Direct													
31	TOTAL INVEST ALLOW/DISALLOWANCES	Ln29..30													

CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL				INTRASTATE TOLL				LOCAL				
			TOTAL COMPANY (a)	MSG (b)	IntraLATA PL (c)	IntraLATA PL (e)	MSG (f)	IntraLATA PL (g)	MSG (h)	IntraLATA PL (i)	EAS (j)	User Defined (k)	Other (l)		
SEPARATIONS FACTORS															
1	2001 TPIS Distr	S-2, In15	100.0000%	40.0355%	9.1998%	-	-	-	-	-	-	16.9294%	1.5722%	2.2063%	30.0667%
2	2003 PUC-Pet	S-9, In11	100.0000%	40.0355%	9.1998%	-	-	-	-	-	-	16.9294%	1.5722%	2.2063%	30.0667%
3	Corp Oper Expenses Distr	S-14, In17	100.0000%	43.0264%	8.3689%	-	-	-	-	-	-	16.2352%	1.2400%	1.8409%	29.2806%
4	2680 Capital Leases Distr	S-6, In19	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Net Telecom Plant Distrcxl 4040, 4310	S-2, In37	100.0000%	46.0210%	10.5285%	-	-	-	-	-	-	16.5853%	1.1875%	3.1196%	22.5770%
6	2110 Support Assets Distr	S-4, In8	100.0000%	40.0355%	9.1998%	-	-	-	-	-	-	16.9294%	1.5722%	2.2063%	30.0667%
7	2210 COE-Switching Distr	S-5, In37	100.0000%	85.0000%	-	-	-	-	-	-	-	-	-	-	15.0000%
8	2220 COE-Operator Distr	S-5, In24	-	-	-	-	-	-	-	-	-	-	-	-	-
9	2230 COE-Transmission Distr	S-5, In78	-	-	-	-	-	-	-	-	-	-	-	-	-
10	2310 IOT Distr	S-6, In12	100.0000%	27.8890%	20.5280%	-	-	-	-	-	-	16.9207%	1.8329%	3.6515%	28.1782%
11	2410 C&WF Distr	S-6, In12	-	-	-	-	-	-	-	-	-	-	-	-	-
12	COE, IOT, C&WF	S-7, In44	100.0000%	38.4329%	6.4510%	-	-	-	-	-	-	20.0821%	1.7625%	2.0484%	33.2129%
13	Big Three Expenses Distr	S-2, In8	100.0000%	40.0355%	9.1998%	-	-	-	-	-	-	16.9294%	1.5722%	2.2063%	30.0667%
14	7300 Nonoper Inc & Expenses	S-3, In8	100.0000%	41.3282%	8.6184%	-	-	-	-	-	-	18.7192%	1.2852%	1.8957%	30.1534%
OTHER INCOME SEPARATION															
15	Aw Fds Used Dur Constr	Ln15a2	27,081	10,842	2,491	-	-	-	-	-	-	4,585	426	597	8,140
16	Contributions	Ln16a3	14,558	6,264	1,218	-	-	-	-	-	-	2,384	182	268	4,263
17	Abandoned Construction	Ln17a1	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Other Nonoperating Expense	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Fixed Charges	Ln20a4	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Interest on Capital Leases	Ln20a4	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Fixed Charges Excl Capital Leases	Ln21a5	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Amortization of Debt Discount	Ln22a5	325,726	149,502	34,297	-	-	-	-	-	-	53,958	3,888	10,161	73,539
23	Other Interest	Ln23a5	-	-	-	-	-	-	-	-	-	-	-	-	-
24	TOTAL FIXED CHARGES	Ln20..21	325,726	149,502	34,297	-	-	-	-	-	-	53,958	3,888	10,161	73,539
UNBUNDLED NETWORK ELEMENTS															
25	5240 Rent Revenues	Ln26a6	-	-	-	-	-	-	-	-	-	-	-	-	-
26	Support Assets	Ln27a7	-	-	-	-	-	-	-	-	-	-	-	-	-
27	COE-Switching	Ln28a8	-	-	-	-	-	-	-	-	-	-	-	-	-
28	COE-Operator	Ln29a9	-	-	-	-	-	-	-	-	-	-	-	-	-
29	COE-Transmission	Ln30a10	-	-	-	-	-	-	-	-	-	-	-	-	-
30	Info Orig/Term Equip	Ln31a11	-	-	-	-	-	-	-	-	-	-	-	-	-
31	C&WF	Ln32a1	-	-	-	-	-	-	-	-	-	-	-	-	-
32	Not Classified by Acct	S-5, In41, Ln34	-	-	-	-	-	-	-	-	-	-	-	-	-
33	UNBUNDLED NETWORK ELEMENTS	S-5, In24, Ln35	-	-	-	-	-	-	-	-	-	-	-	-	-
34	C&WF - Unbundled Loop	S-5, In29, Ln36	-	-	-	-	-	-	-	-	-	-	-	-	-
35	Operator Systems	S-5, In34, Ln37	-	-	-	-	-	-	-	-	-	-	-	-	-
36	Tandem Switching	S-5, In64, Ln38	-	-	-	-	-	-	-	-	-	-	-	-	-
37	Local Switching	S-5, In76, Ln40	-	-	-	-	-	-	-	-	-	-	-	-	-
38	Transport Termination	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
39	Transport Facility	Ln41a1	-	-	-	-	-	-	-	-	-	-	-	-	-
40	SS	Ln26..42	-	-	-	-	-	-	-	-	-	-	-	-	-
41	OSS	Ln44a1	-	-	-	-	-	-	-	-	-	-	-	-	-
42	Direct Assignment	Ln45a1	-	-	-	-	-	-	-	-	-	-	-	-	-
43	TOTAL RENT REVENUES	Ln44..45	-	-	-	-	-	-	-	-	-	-	-	-	-
INCOME TAX ADJUSTMENTS SEPARATIONS															
44	ITC Amortization - Federal	Ln44a1	-	-	-	-	-	-	-	-	-	-	-	-	-
45	ITC Amortization - State	Ln44..45	-	-	-	-	-	-	-	-	-	-	-	-	-
46	TOTAL ITC AMORTIZATION	Ln47a1	-	-	-	-	-	-	-	-	-	-	-	-	-
47	Amortization of Excess Def Taxes	Ln48a1	-	-	-	-	-	-	-	-	-	-	-	-	-
48	Capitalized Payroll Taxes	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
49	Direct Assignment	Ln48..49	-	-	-	-	-	-	-	-	-	-	-	-	-
50	TOTAL CAPITALIZED PAYROLL TAXES	Ln51a1	-	-	-	-	-	-	-	-	-	-	-	-	-
51	Depreciation Adjustments	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
52	Direct Assignment	Ln51..52	-	-	-	-	-	-	-	-	-	-	-	-	-
53	TOTAL DEPRECIATION ADJUSTMENTS	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
54	Uncollectibles - Joint Message	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
55	Uncollectibles - End User CCL	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
56	Uncollectibles - Interexchange Carrier	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
57	TOTAL UNCOLLECTIBLES	Ln54..56	-	-	-	-	-	-	-	-	-	-	-	-	-
58	Misc Inc Adjustments	Ln59a1	-	-	-	-	-	-	-	-	-	-	-	-	-
59	Inc Adj Alloc on 2001	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
60	Inc Adj Alloc on 2001 - Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
61	Inc Adj Alloc on Big 3 Exp	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
62	Inc Adj Alloc on Big 3 Exp - Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
63	TOTAL MISC INC ADJUSTMENTS	Ln59..61	-	-	-	-	-	-	-	-	-	-	-	-	-

Albion Telephone Company
Study Area: 472213
Study Year: 2008

PLANT SPECIFIC EXPENSES

S-11

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL				INTRASTATE TOLL				LOCAL					
			TOTAL COMPANY (a)	MSG (b)	IntraLATA PL (c)	IntraLATA MSG (d)	IntraLATA PL (e)	MSG (f)	IntraLATA PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)		
SEPARATIONS FACTORS																
1	2110 Land & Supt Assets Distr	S-4, In14	100,000%	40,0355%	9,1998%	-	-	-	-	-	-	-	-	-	-	-
2	Total COE Distr + EA Distr	S-5, In80 Incl EA	100,000%	46,2382%	13,9328%	-	-	-	-	-	-	-	-	-	-	-
3	2310 IOT Cat 1-Other Distr	S-6, In1	100,000%	25,0000%	-	-	-	-	-	-	-	-	-	-	-	-
4	2310 IOT Cat 2-CPE Distr	S-6, In10	100,000%	36,4329%	6,4510%	-	-	-	-	-	-	-	-	-	-	-
5	2410 CAWF Distr	S-7, In44	100,000%	-	-	-	-	-	-	-	-	-	-	-	-	-
PLANT SPECIFIC EXPENSES SEPARATION																
6	6110 Network Support Expenses	Ln6a*1	178,163	71,328	16,391	-	-	-	-	-	-	-	-	-	-	-
7	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	TOTAL NETWORK SUPPORT EXPENSES	Ln6..7	178,163	71,328	16,391	-	-	-	-	-	-	-	-	-	-	-
9	6120 General Support Expenses	Ln9a*1	224,590	89,916	20,862	-	-	-	-	-	-	-	-	-	-	-
10	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	TOTAL GENERAL SUPPORT EXPENSES	Ln9..10	224,590	89,916	20,862	-	-	-	-	-	-	-	-	-	-	-
12	6210 COE Switching Expenses	Ln12a*2	521,104	240,949	72,603	-	-	-	-	-	-	-	-	-	-	-
13	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	TOTAL COE SWITCHING EXPENSES	Ln12..13	521,104	240,949	72,603	-	-	-	-	-	-	-	-	-	-	-
15	6220 COE Operator Systems Expenses	Ln15a*2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	TOTAL COE OPERATOR SYS EXPENSES	Ln15..16	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	6230 COE Transmission Expenses	Ln18a*2	617,516	285,528	86,036	-	-	-	-	-	-	-	-	-	-	-
19	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	TOTAL COE TRANSMISSION EXPENSES	Ln18..19	617,516	285,528	86,036	-	-	-	-	-	-	-	-	-	-	-
21	TOTAL COE EXPENSES	Ln14+17+20	1,139,620	526,477	158,639	-	-	-	-	-	-	-	-	-	-	-
22	6310 IOT Equip Expenses	Ln22a*3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Cat 1-Other IOT Eq Expenses	Ln24a*4	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Cat 2-Cust Prem Equip Exp	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	TOTAL IOT EXPENSES	Ln23..25	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	6410 CAWF Expenses	Ln27a*5	1,007,587	367,086	64,998	-	-	-	-	-	-	-	-	-	-	-
28	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	TOTAL CAWF EXPENSES	Ln27..28	1,007,587	367,086	64,998	-	-	-	-	-	-	-	-	-	-	-
30	PR Spec Exp w/6110,6120	Ln21+26+29	2,146,187	893,562	223,637	-	-	-	-	-	-	-	-	-	-	-
31	TOTAL PLANT SPEC OPER EXP	Ln6+11+30	2,546,940	1,054,807	260,690	-	-	-	-	-	-	-	-	-	-	-
32	Distribution of Line 31	Ln31/31a	100,000%	41,3622%	10,2274%	-	-	-	-	-	-	-	-	-	-	-

PLANT NONSPECIFIC EXPENSES

LINE	DESCRIPTION SEPARATIONS FACTORS	SOURCE	INTERSTATE TOLL			INTRASTATE TOLL			LOCAL						
			TOTAL COMPANY (a)	MSG (b)	PL (c)	IntraLATA PL (d)	InterLATA MSG (e)	PL (f)	MSG (g)	InterLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other	
1	2001 TRIS Distr	S-2, In15	100,000%	40,0355%	9,1999%	-	-	-	-	-	2,2063%	-	-	-	30,0567%
2	Total COE, IOT, CAWF Distr	S-2, In7-9	100,000%	40,0355%	9,1999%	-	-	-	-	-	2,2063%	-	-	-	30,0567%
3	2110 Support Assets Distr	S-4, In9	100,000%	40,0355%	9,1999%	-	-	-	-	-	2,2063%	-	-	-	30,0567%
4	2210 COE-Switching Distr	S-15, In120	100,000%	85,0000%	-	-	-	-	-	-	-	-	-	-	15,0000%
5	2220 COE-Operator Distr	S-5, In24	100,000%	27,8890%	20,5280%	-	-	-	-	-	3,6513%	-	-	-	29,1762%
6	2230 COE-Transmission Distr	S-5, In78	100,000%	36,4329%	6,4510%	-	-	-	-	-	2,0484%	-	-	-	33,2129%
7	2310 IOT Distr	S-7, In44	100,000%	-	-	-	-	-	-	-	-	-	-	-	-
8	2410 CAWF Distr	S-9, In7	-	-	-	-	-	-	-	-	-	-	-	-	-
9	2002 Prop Hld Ft Use Distr	S-8, In19	-	-	-	-	-	-	-	-	-	-	-	-	-
10	2680 Capital Leases Distr	S-8, In30	-	-	-	-	-	-	-	-	-	-	-	-	-
11	2680 Leasehold Improvements Distr	S-8, In30	-	-	-	-	-	-	-	-	-	-	-	-	-
12	2690 Intangible Assets Distr	S-8, In36	-	-	-	-	-	-	-	-	-	-	-	-	-
13	2005 Telecom Pk Adjustment	S-9, In15	-	-	-	-	-	-	-	-	-	-	-	-	-
PLANT NONSPECIFIC EXP SEPARATION															
14	6510 Oth Prop Plant & Eq Exp	Ln14a*1	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
16	TOTAL OTH PROP PLANT & EQ EXP	Ln14, 15	-	-	-	-	-	-	-	-	-	-	-	-	-
17	6530 Network Operations Exp	Ln17a*2	318,746	127,612	29,324	-	-	-	-	-	7,032	-	-	-	95,805
18	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
19	TOTAL NETWORK OPERATIONS EXP	Ln17, 18	318,746	127,612	29,324	-	-	-	-	-	7,032	-	-	-	95,805
20	6540 Access Expenses	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Access Expense x/Federal Support	Ln25a*3	-	79,451	-	-	-	-	-	-	-	-	-	-	-
22	Federal Support	Direct	79,451	79,451	-	-	-	-	-	-	-	-	-	-	-
23	TOTAL ACCESS EXPENSES	Ln21, 22	79,451	79,451	-	-	-	-	-	-	-	-	-	-	-
24	6560 Depr and Annot Expenses	Ln25a*3	94,723	37,923	8,714	-	-	-	-	-	2,090	-	-	-	28,471
25	Depr - Support Assets	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
26	Depr - Support Assets - Direct Assignment	Ln25a*3	-	-	-	-	-	-	-	-	-	-	-	-	-
27	Depr - COE-Switching	Ln27a*4	-	-	-	-	-	-	-	-	-	-	-	-	-
28	Cat 2-Tandem Switching	S-5, Ln8	-	-	-	-	-	-	-	-	-	-	-	-	-
29	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
30	Cat 3-Local Switching - TS	S-5, Ln9	236,404	200,943	-	-	-	-	-	-	-	-	-	-	35,461
31	Cat 3-Local Switching - NTS	S-5, Ln9	-	-	-	-	-	-	-	-	-	-	-	-	-
32	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
33	TOTAL COE-SWITCHING	Ln27, 32	236,404	200,943	-	-	-	-	-	-	-	-	-	-	35,461
28	Depr - COE-Operator	Ln28a*5	-	-	-	-	-	-	-	-	-	-	-	-	-
29	Cat 1-Operator Systems	S-5, Ln1	-	-	-	-	-	-	-	-	-	-	-	-	-
30	Loc, Toll, DSA, DSB, and	S-5, Ln2	-	-	-	-	-	-	-	-	-	-	-	-	-
31	Traffic Switchboards	S-5, Ln3	-	-	-	-	-	-	-	-	-	-	-	-	-
32	Aux-Direct Assist	S-5, Ln4	-	-	-	-	-	-	-	-	-	-	-	-	-
33	Aux-Intercept	S-5, Ln5	-	-	-	-	-	-	-	-	-	-	-	-	-
34	Jt Exch & Toll SOB	S-5, Ln6	-	-	-	-	-	-	-	-	-	-	-	-	-
35	TSPS-Oper Position	S-5, Ln7	-	-	-	-	-	-	-	-	-	-	-	-	-
36	TSPS-RTA	S-5, Ln8	-	-	-	-	-	-	-	-	-	-	-	-	-
37	TSPS-Other	S-5, Ln9	-	-	-	-	-	-	-	-	-	-	-	-	-
38	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
39	Total Cat 1	Ln29, 38	-	-	-	-	-	-	-	-	-	-	-	-	-
40	TOTAL COE-OPERATOR	Ln29, 38	-	-	-	-	-	-	-	-	-	-	-	-	-

PLANT NONSPECIFIC EXPENSES

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL			INTRASTATE TOLL			LOCAL					
			MSG (b)	PL (c)	IntraLATA (e)	MSG (d)	PL (f)	IntraLATA (g)	MSG (h)	PL (i)	User Defined (k)	Other (l)		
28	Depr - COE-Transmission	Ln29a*6	-	-	-	-	-	-	-	-	-	-	-	-
30	Cat 4.1-Exchange Circuit		-	-	-	-	-	-	-	-	-	-	-	-
31	4.11 Wideband-Line		-	-	-	-	-	-	-	-	-	-	-	-
32	Direct Assignment		-	-	-	-	-	-	-	-	-	-	-	-
33	4.12 Exch Trunk - EAS		-	-	-	-	-	-	-	-	-	-	-	-
34	Ex Trk x/WB - Basic		-	-	-	-	-	-	-	-	-	-	-	-
35	Ex Trk x/WB - Basic DA		-	-	-	-	-	-	-	-	-	-	-	-
36	Ex Trk WB		-	-	-	-	-	-	-	-	-	-	-	-
37	Exch Trk WB - Direct Assignment		-	-	-	-	-	-	-	-	-	-	-	-
38	4.13 Ex Line x/WB		-	-	-	-	-	-	-	-	-	-	-	-
39	Joint MSG/PL & Local		-	-	-	-	-	-	-	-	-	-	-	-
40	Direct Assignment - Basic/Special		-	-	-	-	-	-	-	-	-	-	-	-
41	Cat 4.2-Interexchange		-	-	-	-	-	-	-	-	-	-	-	-
42	4.21 Furn to Others		-	-	-	-	-	-	-	-	-	-	-	-
43	4.22 Wideband		-	-	-	-	-	-	-	-	-	-	-	-
44	Interexchange PL		-	-	-	-	-	-	-	-	-	-	-	-
45	Direct Assignment		-	-	-	-	-	-	-	-	-	-	-	-
46	4.23 All Other		-	-	-	-	-	-	-	-	-	-	-	-
47	Joint MSG/PL		-	-	-	-	-	-	-	-	-	-	-	-
48	Interexchange MSG/PL - DA		-	-	-	-	-	-	-	-	-	-	-	-
49	PL - DA		-	-	-	-	-	-	-	-	-	-	-	-
50	DSL Nonaccess		-	-	-	-	-	-	-	-	-	-	-	-
51	Cat 4.3-Host/Remote MSG		-	-	-	-	-	-	-	-	-	-	-	-
52	Joint (x/WATS)		-	-	-	-	-	-	-	-	-	-	-	-
53	WATS		-	-	-	-	-	-	-	-	-	-	-	-
54	Direct Assignment		-	-	-	-	-	-	-	-	-	-	-	-
55	Total Cat 4		70,472	2,424	1,881	70,472	2,424	1,881	18,472	909	3,072	-	-	-
56	TOTAL COE-TRANSMISSION		111,139	67,041	17,572	111,139	67,041	17,572	17,572	-	-	-	-	26,526
57	Depr - Info Orig/Term Equip		-	-	-	-	-	-	-	-	-	-	-	-
58	Cat 1-Other IDT		-	-	-	-	-	-	-	-	-	-	-	-
59	Coins Pub Tel Eq		-	-	-	-	-	-	-	-	-	-	-	-
60	Direct Assignment		-	-	-	-	-	-	-	-	-	-	-	-
61	Total Category 1		240,200	142,821	138,730	240,200	142,821	138,730	138,730	14,627	15,586	-	-	231,897
62	TOTAL INFO ORIG/TERM EQUIP		783,861	240,200	142,821	783,861	240,200	142,821	138,730	14,627	15,586	-	-	231,897

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL			INTRASTATE TOLL			LOCAL							
			MSG (b)	IntraLATA PL (c)	IntraLATA MSG (d)	PL (e)	MSG (f)	IntraLATA PL (g)	MSG (h)	IntraLATA PL (i)	EAS (j)	User Defined (k)	Other (l)			
57	PLANT NONSPECIFIC EXP SEPARATION															
58	Depr - Cable & Wire Facilities	Ln57a*8														
59	Cat 1-Exch Line xWB	S-15, Ln74														
60	1,1,1,2 - PL, 1,3 Jointly Used	Direct														
61	Direct Assignment	Ln58+80	203,375	5,271												406,750
62	Total Category 1		203,375	5,271												406,750
63	Cat 2-WB & Exch Trunk	S-7, Ln2														
64	Ex Trk - joint message	Direct														
65	Ex Trk - EAS	S-7, Ln3														
66	Ex Line WB	Direct														
67	WB Line	Direct														
68	WB Trunk	Direct														
69	WB Trunk DA	S-7, Ln4														
70	Total Category 2															
71	Cat 3-Interexchange C&WF	Direct														
72	WB PL - Direct Assignment	S-7, Ln23														
73	WB - Joint Message	S-15, Ln87														
74	Joint MSG, PL, TVX& Local xWB	S-7, Ln25														
75	Joint TWX-RT	S-7, Ln26														
76	Joint TWX-Rmt	Direct														
77	Interexchange - DA	Direct														
78	DSL Nonaccess	Ln85..76														
79	Total Category 3		157,827	4,349												
80	Cat 4-Host/Remote C&WF	S-7, Ln27														
81	WATS	Direct														
82	Joint (W/WATS)	Direct														
83	Total Category 4	Ln79..81	42,005													16,620
84	DEPR-Prop Hld Tr Use	Ln57+61+69+77+82	403,206	74,331												423,369
85	Amort-Capital Leases	Ln84a*9														
86	Amort-Leasehold Improvements	Ln85a*10														
87	Amort-Intangible Assets	Ln86a*11														
88	Amort-Other	Ln87a*12														
89	Amort-Direct Assignment	Ln88a*13														
90	TOTAL DEPR & AMORT EXPENSES	Ln25..88	892,272	225,866												719,196
91	TOTAL PLANT NONSPEC OPER EXP	Ln18+19+23+90	1,089,335	255,181												815,003
92	Distribution of Line 91	Ln91/91a	40,362.1%	9.4553%												30,197.6%
			2,300,705													30,197.6%
			2,696,902													815,003
			100,000.00%													30,197.6%

CUSTOMER OPERATIONS EXPENSES

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL			INTRA-STATE TOLL			LOCAL				
			MSG (b)	IntraLATA (c)	PL (e)	MSG (f)	IntraLATA (g)	PL (h)	MSG (i)	IntraLATA (j)	PL (k)	User Defined (l)	Other
SEPARATIONS FACTORS													
1	Marketing expense factor	Records	100.0000%										
2	WSWS-Tel Oper Svcs	Records	100.0000%										
3	Subscriber Line MOU	Records	100.0000%										
4	EU Service Order Contacts	Records	100.0000%										
5	EU Revenue Inq and CCL	Records	100.0000%										
6	EU Billed Inquiry Contacts	Records	100.0000%										
7	IX Svc Ord Proc Contacts	Records	100.0000%										
8	IX Billed Revenue	Records	100.0000%										
9	IX Bill Inq Contacts	Records	100.0000%										
10	Public Interest Paystation Revenue	Records	100.0000%										
MARKETING EXPENSES SEPARATION													
11	6610 Marketing Expenses	Ln11a*1	34,585	18,902	1,126								
12	Direct Assignment	Direct											
13	TOTAL MARKETING EXPENSES	Ln11...12	34,585	18,902	1,126								
SERVICES EXPENSES SEPARATION													
14	6620 Services Expenses												
15	Telephone Operator Service:												
16	Tel Operator Svc	Ln16a*2											
17	Direct Assignment	Direct											
18	Total Tel Oper Svc Exp	Ln16...17	4,124										
Published Direct Listings:													
19	Classified	Direct											
20	TXW	Direct											
21	Alpha	Ln20a*3											
22	Foreign	Direct											
23	Total Publ Direct List	Ln20...23											
All Other:													
25	Cat 1-LBOE EU Svc Ord Proc	Direct	144,505	64,414									
26	Presubscription	Ln25a*4											
27	Other	Direct											
28	Cat 1-LBOE EU Pmt & Col	Direct	85,935	27,420									
29	- Cl	Ln29a*5											
30	Cat 1-LBOE EU Bill Inq	Direct	51,188	16,323									
31	- Cl	Ln30a*6											
32	Cat 1-LBOE IX Svc Ord Proc	Ln32a*7	748	374									
33	- Cl	Ln32a*7											
34	Cat 1-LBOE IX Pmt & Col	Ln34a*8	4,819	2,310									
35	- Cl	Ln34a*8											
36	Cat 1-LBOE IX Bill Inq	Ln36a*9	2,044	1,022									
37	- Cl	Ln36a*9											
38	Cat 1-LBOE On Call & Admin	Ln38a*10											
39	Total Cat 1-LBOE	Ln25...38	289,008	111,863									

CUSTOMER OPERATIONS EXPENSES

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL			INTRASTATE TOLL			LOCAL							
			MSG (b)	InterLATA (c)	PL (e)	MSG (d)	InterLATA (f)	PL (g)	MSG (h)	InterLATA (i)	PL (j)	EAS (k)	User Defined (l)	Other (m)		
40	Relative Toll & Local Msgs Per	Records	42.9000%													
41	CABS Per	Records	50.0000%													
SERVICES EXP SEPARATION (CONT'D)																
42	Cat 2-CSE Msg Proc															
43	Joint Message	Ln42a-40	19,650													
44	Direct Assignment	Direct														
45	Cat 2-CSE Other B&C															
46	Direct Assignment	Direct	20,804													
47	End User Common Line	Direct	3,671													
48	Cat 2-CSE CABS	Ln46a-41	13,950													
49	Total Cat 2-CSE	Ln42, 48	58,074													
50	Total All Other Cat 1 & 2	Ln39-49	169,938													
51	Distribution of Line 50	Ln50/50a	36,964%													
52	Cat 3-All Other CSE	Ln52a-51														
53	Cat 3-Direct Assignment	Direct	8,427													
54	Total All Other Cat 3	Ln52, 53	8,427													
55	Total All Other-Cat 1,2,3	Ln50-54	444,564													
56	TOTAL SERVICES EXPENSES	Ln18-24+55	448,688													
57	TOTAL CUSTOMER OPER EXPENSES	Ln13-66	483,273													
58	Distribution of Line 57	Ln57/57a	40.8189%	1.126	0.2330%											
			197,287													
			105,750													
			21,8620%													
			103,272													
			103,272													
			162,928													
			37.3570%													
			162,928													
			167,052													
			178,177													
			36.6689%													

CORPORATE OPERATIONS, TAXES, & EQUAL ACCESS EXPENSES

Albion Telephone Company
 Study Area: 472213
 Study Year: 2008

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL				INTRASTATE TOLL				LOCAL				
			TOTAL COMPANY (e)	MSG (b)	IntraLATA PL (c)	IntraLATA MSG (d)	IntraLATA PL (e)	IntraLATA MSG (f)	IntraLATA PL (g)	IntraLATA MSG (h)	EAS (i)	User Defined (k)	Other (l)		
SEPARATIONS FACTORS															
1	Big Three Expenses Distr	S-3, Ln6	100.0000%	41.3282%	6,6184%	-	-	-	-	-	-	-	1,8957%	30.1534%	-
2	2001 TRIS Distr	S-2, Ln15	100.0000%	40.0335%	9.1989%	-	-	-	-	-	-	-	2,2065%	30.0677%	-
3	Equal Access Invest Distr	S-9, Ln28	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Net Telecom Plant Distr excl 1220, EA	S-2, Ln37	100.0000%	46.1709%	10.9932%	-	-	-	-	-	-	-	3,1364%	22.4108%	-
5	Income Tax Distribution	S-3, Ln 27	100.0000%	41.5405%	9.9431%	-	-	-	-	-	-	-	1,8015%	29.6355%	-
CORPORATE OPER EXP SEPARATIONS															
6	Exec & Planning Expenses	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
7	EAS	Ln18a*1	766,209	316,661	66,035	-	-	-	-	-	-	-	14,525	231,038	-
8	All Other	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Direct Assignment	Ln7..9	766,209	316,661	66,035	-	-	-	-	-	-	-	14,525	231,038	-
10	TOTAL EXEC & PLANNING EXPENSES		-	-	-	-	-	-	-	-	-	-	-	-	-
Gen'l and Admin Expenses															
11	Gen'l and Admin Expenses	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
12	EAS	Ln13a*1	887,956	358,711	74,804	-	-	-	-	-	-	-	16,454	261,716	-
13	All Other	Direct	-	48,710	-	-	-	-	-	-	-	-	-	-	-
14	Direct Assignment	Ln12..14	916,666	407,421	74,804	-	-	-	-	-	-	-	16,454	261,716	-
15	TOTAL GEN'L & ADMIN EXPENSES		-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL CORPORATE OPER EXPENSES															
16	TOTAL CORPORATE OPER EXPENSES	Ln10+15	1,662,875	724,081	140,638	-	-	-	-	-	-	-	30,978	492,757	-
17	Distribution of Line 16	Ln16/16a	100.0000%	43.0264%	8.3689%	-	-	-	-	-	-	-	1,8406%	29.2066%	-
OPERATING TAXES SEPARATIONS															
18	Operating Taxes (Actual)	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Federal Income Taxes	Ln19a*5	253,890	105,468	22,706	-	-	-	-	-	-	-	4,574	75,292	-
20	State & Local Income Taxes	Ln20a*5	-	20	4	-	-	-	-	-	-	-	1	14	-
21	OP FED, STATE, LOCAL TAXES - CWC	Ln22a*2	253,937	105,488	22,710	-	-	-	-	-	-	-	4,574	75,306	-
22	Schedule M Income Tax Adjustments	Ln23a*2	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Operating Taxes - Property	Ln23a*2	117,443	47,019	10,605	-	-	-	-	-	-	-	2,591	35,300	-
24	Operating Taxes - Other	Ln24a*2	4,565	1,828	420	-	-	-	-	-	-	-	101	1,372	-
25	Operating Taxes - Direct Assignment	Direct	2,310	51,157	11,225	-	-	-	-	-	-	-	2,692	36,872	-
26	TOTAL OPER TAXES x/RT SIT	Ln23..25	124,318	51,157	11,225	-	-	-	-	-	-	-	2,692	36,872	-
OPERATING REVENUE SEPARATIONS															
27	Basic Local Revenue	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
28	Intrastate Access/End User Revenue	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
29	State Access/End User Revenue	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
30	Long Distance Message Revenue	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
31	Miscellaneous Operating Revenue	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
32	Other Operating Income	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
33	TOTAL OPERATING REVENUE	Ln27..32	-	-	-	-	-	-	-	-	-	-	-	-	-
EQUAL ACCESS EXPENSES SEPARATION															
34	Equal Access Expenses	Ln34a*3	-	-	-	-	-	-	-	-	-	-	-	-	-
35	TOTAL EQUAL ACCESS EXPENSES	Ln34..34	-	-	-	-	-	-	-	-	-	-	-	-	-
ALLOWANCES AND DISALLOWANCES															
36	Expense Allowances/Disallowances	Ln37a*4	429	198	45	-	-	-	-	-	-	-	13	96	-
37	Interest on Customer Deposits	Ln37a*4	-	-	-	-	-	-	-	-	-	-	-	-	-
38	Other Interest Deduction	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
39	Direct Assignment	Ln37..38	-	-	-	-	-	-	-	-	-	-	-	-	-
40	TOTAL EXPENSE ALLOW/DISALLOWANCES		-	-	-	-	-	-	-	-	-	-	-	-	-

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

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL				INTRASTATE TOLL				LOCAL								
			TOTAL COMPANY (e)	MSG (b)	InterLATA (c)	PL (c)	MSG (d)	IntraLATA (e)	PL (e)	InterLATA (f)	MSG (g)	PL (g)	MSG (h)	IntraLATA (i)	PL (i)	EAS (j)	User Defined (k)	Other (l)	
SEPARATIONS FACTORS																			
1	2110 Support Assets Distr	S-4, Ln9	100.0000%	40.0355%	9.1999%	-	-	-	-	-	-	-	-	-	-	-	-	30.0667%	
2	2210 COE-Switching, Incl. EA Distr	S-5, Ln24	100.0000%	85.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	15.0000%	
3	2220 COE-Operator Distr	S-5, Ln24	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	2330 COE-Transmission Distr	S-6, Ln78	100.0000%	27.8890%	20.5280%	-	-	-	-	-	-	-	-	-	-	-	-	29.1762%	
5	2310 IOT Distr	S-6, Ln12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	2410 C&WF Distr	S-7, Ln44	100.0000%	36.4329%	6.4510%	-	-	-	-	-	-	-	-	-	-	-	-	33.2129%	
7	2001 TPIS x/Land	S-2, Ln18	100.0000%	40.0355%	9.1999%	-	-	-	-	-	-	-	-	-	-	-	-	30.0667%	
8	General Support, COE, IOT, C&WF	S-2, Ln1+8	100.0000%	40.0355%	9.1999%	-	-	-	-	-	-	-	-	-	-	-	-	30.0667%	
9	2002 Prop Hld Fr Tel Use Distr	S-9, Ln7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
10	2680 Capital Leases Distr	S-8, Ln19	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11	2680 Leasehold Improvements	S-8, Ln30	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
12	2690 Intangible Assets Distr	S-8, Ln36	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
13	2005 Telecom Pk Adjustment	S-9, Ln15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
RESERVES & DEFERRALS SEPARATION																			
14	1500 Other Juits Assets - Net	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
15	3100 Accum Depn-Tel Pk in Svc	Ln16a*1	2,061,311	825,256	189,638	-	-	-	-	-	-	-	-	-	-	-	-	619,563	
16	Support Assets	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
17	Support Assets - Direct Assignment	Ln18a*2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
18	COE - Switching	S-5, Ln8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
19	Cat 2-Tandem Switching	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
20	Direct Assignment	S-5, Ln9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	Cat 3-Local Switching - TS	S-5, Ln9	3,518,126	2,990,407	-	-	-	-	-	-	-	-	-	-	-	-	-	527,719	
22	Cat 3-Local Switching - NTS	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
23	Direct Assignment	Ln18a*23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
24	TOTAL COE-SWITCHING	Ln25a*3	3,518,126	2,990,407	-	-	-	-	-	-	-	-	-	-	-	-	-	527,719	
25	COE - Operator	Cat 1-Operator Systems	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
26	Loc, Toll, DSA, DSB, and	S-5, Ln1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
27	Traffic Switchboards	S-5, Ln2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
28	Aux-Direct Assit	S-5, Ln3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
29	Aux-Intercept	S-5, Ln4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
30	Jt Exch & Toll SOB	S-5, Ln5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
31	TSPS-Oper Position	S-5, Ln6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
32	TSPS-RTA	S-5, Ln7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
33	TSPS-Other	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
34	Direct Assignment	Ln26...35	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
35	Total Cat 1	Ln36	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
36	TOTAL COE-OPERATOR		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
37	TOTAL COE-OPERATOR		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

RESERVES & DEFERRALS

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL			INTRASTATE TOLL			LOCAL					
			MSG (b)	IntraLATA (c)	PL (e)	MSG (d)	IntraLATA (f)	PL (g)	MSG (h)	IntraLATA (i)	PL (j)	EAS (k)	User Defined (l)	Other (m)
38	RESERVES & DEFERRALS SEPARATION	Ln38*4												
39	COE-Transmission													
40	Cat 4.1-Exchange Circuit	Ln38												
41	4.11 Wideband-Line	S-3, Ln38												
42	Direct Assignment	Direct												
43	4.12 Exch Trunk - EAS	S-5, Ln41												
44	Ex Trk x/WB - Basic	Direct												
45	Ex Trk x/WB - Basic DA	Direct												
46	Exch Trk WB - Direct Assignment	Direct												
47	4.13 Ex Line x/WB	S-5, Ln54b*35												
48	Joint MSG/PL & Local	Direct												
49	Direct Assignment - Basic/Special	Direct												
50	Cat 4.2-Interexchange	Direct												
51	4.21 Furn to Others	S-3, Ln43												
52	4.22 Wideband	Direct												
53	Interexchange PL	S-3, Ln43												
54	Direct Assignment	Direct												
55	4.23 All Other	S-3, Ln67												
56	Joint MSG/PL	Direct												
57	Interexchange MSG/PL - DA	Direct												
58	PL - DA	Direct												
59	DSL Nonaccess	Direct												
60	Cat 4.3-Host/Remote MSG	S-5, Ln65												
61	Joint (x/WATS)	Direct												
62	WATS	Direct												
63	Direct Assignment	Direct												
64	Total Cat 4	Ln39..63												
65	TOTAL COE-TRANSMISSION	Ln38*63												
66	Info Orig/Term Equip	Ln65a*5												
67	Cat 1-Other IOT	S-6, Ln1												
68	Coins Pub Tel Eq	S-6, Ln2												
69	Direct Assignment	Direct												
70	Total Category 1	Ln66..68												
71	Cat 2-Cust Prem Equip	Direct												
72	TOTAL INFO ORIG/TERM EQUIP	Ln69*70												

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL				INTRASTATE TOLL				LOCAL					
			MSG (b)	IntraLATA PL (c)	MSG (d)	IntraLATA PL (e)	MSG (f)	IntraLATA PL (g)	MSG (h)	IntraLATA PL (i)	EAS (j)	User Defined (k)	Other (l)			
72	C&WF	Ln172a*8														
73	Cat 1-Exch Line x/WB	S-7, Ln7...Ln9														
74	1,1,2-PL, 1,3 Jointly Used	Direct														
75	Direct Assignment	Ln74*75														
76	Total Category 1		2,861,230	88,976	2,861,230	21,406	2,861,230	21,406	2,861,230	21,406					5,322,460	
77	Cat 2-WB & Exch Trunk	S-7, Ln2														
78	Ex Trk - Jnt message	Direct														
79	Ex Trk - EAS	S-7, Ln3														
80	WB Line	Direct														
81	WB Line	S-7, Ln4														
82	WB Trunk	Direct														
83	WB Trunk DA	S-7, Ln3														
84	Total Category 2			289,318		107,876										
85	Cat 3-Interchange C&WF	S-7, Ln3														
86	WB-PL - Direct Assignment	Direct														
87	Joint MSG, PL, TWX& Local x/WB	S-7, Ln31...Ln32														
88	Joint TWX-IT	S-7, Ln25														
89	Joint TWX-Rmt	Direct														
90	Interexchange - DA	S-7, Ln26														
91	DSL Nonaccess	Direct														
92	Total Category 3	Ln84, 91		18,828		14,470										111,956
93	Cat 4-Head/Remote C&WF	S-7, Ln27														
94	Joint (X/WATS)	Direct														
95	WATS	Direct														
96	Direct Assignment	Ln94, 96														
97	Total Category 4	Ln94, 96														
98	TOTAL CABLE & WIRE FACILITIES	Ln72*76*84*92*97	3,280,704	688,945	3,280,704	296,566	2,798,781	296,566	2,798,781	296,566					5,434,417	
99	TOTAL ACCUMULATED DEPRECIATION	Ln16, 72	8,428,081	1,939,140	8,428,081	423,986	4,005,715	423,986	4,005,715	423,986					8,123,667	
100	3200 Accum Depr Property Held	Ln101a*9														
101	For Future Telecom Use	Ln102a*10														
102	3400 Accum Amort-Capital Leases	Ln103a*11														
103	3400 Accum Amort-Leasehold Improvements	Ln104a*12														
104	3500 Accum Amort-Intangible	Ln105a*13														
105	3600 Accum Amort-Other	Ln106a*7														
106	4040 Customer Deposits	Direct														
107	Direct Assignment	Ln106a, 107														
108	TOTAL CUSTOMER DEPOSITS															
109	4100 Net Cur Def Op Inc Taxes	Ln110a*1														
110	Support Assets	Ln111a*2														
111	COE-Switching	Ln112a*3														
112	COE-Operator	Ln113a*4														
113	COE-Transmission	Ln114a*5														
114	Info Orig/Term Equip	Ln115a*6														
115	C&WF	Ln116a*8														
116	Not Classified by Acct	Ln110a, 116														
117	TOTAL NET CUR DEF OP INC TAXES															

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL			INTRASTATE TOLL			LOCAL				
			TOTAL COMPANY (a)	MSG (b)	IntraLATA PL (c)	MSG (d)	IntraLATA PL (e)	MSG (f)	IntraLATA PL (g)	MSG (h)	IntraLATA PL (i)	EAS (j)	User Defined (k)
118	Big Three Expenses Distr	S-3, Ln6	100.0000%	41.3222%	8.6184%	-	-	-	-	-	1.8957%	-	30.1534%
119	2110 Support Assets Distr	S-4, Ln9	100.0000%	40.0355%	9.1995%	-	-	-	-	-	2.2063%	-	30.0667%
120	2210 COE-Switching Distr	S-15, Ln2	100.0000%	85.0000%	-	-	-	-	-	-	-	-	19.0000%
121	2220 COE-Operator Distr	S-5, Ln24	-	-	-	-	-	-	-	-	-	-	-
122	2230 COE-Transmission Distr	S-3, Ln78	100.0000%	27.8690%	20.5260%	-	-	-	-	-	3.6513%	-	29.1762%
123	2310 IOT Distr	S-6, Ln12	100.0000%	36.4329%	6.4510%	-	-	-	-	-	2.0484%	-	33.2126%
124	2410 CAWF Distr	S-7, Ln44	100.0000%	40.0355%	9.1995%	-	-	-	-	-	2.2063%	-	30.0667%
125	2001 TPIS XLand	S-2, Ln18	100.0000%	40.0355%	9.1995%	-	-	-	-	-	2.2063%	-	30.0667%
126	2001 TPIS Distr	S-2, Ln15	100.0000%	40.0355%	9.1995%	-	-	-	-	-	2.2063%	-	30.0667%
127	2001 TPIS Distr	S-2, Ln14	100.0000%	40.0355%	9.1995%	-	-	-	-	-	2.2063%	-	30.0667%
128	RESERVES & DEFERRALS SEPARATION		269,247	111,275	23,205	-	-	-	-	-	5,104	-	81,187
	128 4310 Other Long-Term Liabilities	Ln128e*118	-	-	-	-	-	-	-	-	-	-	-
129	4340 Net Noncurrent Def Taxes		-	-	-	-	-	-	-	-	-	-	-
130	Support Assets	Ln130e*119	-	-	-	-	-	-	-	-	-	-	-
131	COE-Switching	Ln131e*120	-	-	-	-	-	-	-	-	-	-	-
132	COE-Operator	Ln132e*121	-	-	-	-	-	-	-	-	-	-	-
133	COE-Transmission	Ln133e*122	-	-	-	-	-	-	-	-	-	-	-
134	Info Orig/Term Equip	Ln134e*123	-	-	-	-	-	-	-	-	-	-	-
135	CAWF	Ln135e*124	-	-	-	-	-	-	-	-	-	-	-
136	Not Classified by Acct	Ln136e*125	625,384	250,380	57,535	-	-	-	-	-	13,788	-	187,973
137	TOTAL NET NONCURRENT DEF TAXES	Ln137e*126	625,384	250,380	57,535	-	-	-	-	-	13,788	-	187,973
138	4360 Other Deferred Credits-Net	Ln138e*126	-	-	-	-	-	-	-	-	-	-	-
139	4370 Other Juris Liabilities		-	-	-	-	-	-	-	-	-	-	-
140	& Deferred Credits - Net	Direct	-	-	-	-	-	-	-	-	-	-	-
141	ACCUM DEPR & AMORT ALLOW/DISALLOW	Ln141e*125	-	-	-	-	-	-	-	-	-	-	-
142	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-
143	TOTAL ACC DEPR/AMORT ALW/DISALLOW	Ln143e*142	-	-	-	-	-	-	-	-	-	-	-

CASH WORKING CAPITAL

Albion Telephone Company
 Study Area: 472213
 Study Year: 2008

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL			INTRASTATE TOLL			LOCAL		
			MSG (b)	IntraLATA PL (c)	PL (e)	MSG (f)	IntraLATA PL (g)	PL (h)	EAS (i)	User Defined (k)	Other (l)
1	Plant Specific Expenses	S-11, In31	1,054,807	260,600	-	401,387	38,257	57,741	-	736,057	
2	Plant Nonspecific exp excl depreciation & amortization	S-12, Ln16a-23	306,107	29,324	-	53,982	5,011	7,032	-	95,805	
3	Customer Operations Expense - Marketing	S-13, Ln13	34,585	1,126	-	2,478	953	-	-	11,125	
4	Customer Operations Expense - Services	S-13, Ln16	448,888	140,838	-	103,272	-	-	-	167,052	
5	Corporate Operations Expense	S-14, Ln16	724,081	-	-	275,218	21,002	30,978	-	482,757	
6	Equal Access Expense	S-14, Ln14	-	-	-	-	-	-	-	-	
7	Other Nonoperating Expense - Contributions	S-10, Ln16	6,264	1,218	-	2,364	182	268	-	4,263	
8	Interest on Capital Leases	S-10, Ln20	-	-	-	-	-	-	-	-	
9	Fixed Charge excl Capital Leases	S-10, Ln20	325,726	34,297	-	53,958	3,868	10,161	-	73,539	
10	Interest on Customer Deposits	S-10, Ln21	429	45	-	71	5	13	-	96	
11	Other Operating Tax - Property	S-10, Ln17	117,443	10,805	-	19,882	1,846	2,591	-	35,300	
12	Other Operating Tax - Other	S-10, Ln23	2,310	420	-	773	72	101	-	1,372	
13	Other Operating Tax - Direct Assignment	S-10, Ln24	2,310	420	-	773	72	101	-	1,372	
14	Federal Income Tax (Actual)	S-10, Ln19	253,910	22,706	-	42,236	3,615	4,574	-	75,292	
15	State Income Tax (Actual)	S-10, Ln20	47	20	-	8	1	1	-	14	
16	Total Cash Working Capital Expenses	15	5,832,253	501,474	-	953,608	74,812	113,461	-	1,692,872	
17	Cash Working Capital Factor	Recons	10,3397%	10,3397%	10,3397%	10,3397%	10,3397%	10,3397%	10,3397%	10,3397%	
18	Cash Working Capital	Ln15 - Ln17	258,103	51,851	-	98,600	7,735	11,732	-	175,018	
19	Minimum Bank Balance	Recons	750	321	-	123	10	15	-	218	
20	Working Cash Advances	Recons	693,786	258,424	-	98,723	7,745	11,748	-	175,235	
21	Total Cash Working Capital	Ln15 - Ln17	100,0000%	8,5982%	-	16,3506%	1,2827%	1,9454%	-	29,0228%	
22	Distribution of Line 20	Ln21/21a	-	-	-	-	-	-	-	-	

TAX FORM

Albion Telephone Company
 Study Area: 472213
 Study Year: 2008

LN	DESCRIPTION	SOURCE	TAXABLE		INCOME TAX	
			TOTAL	TOTAL	TOTAL	Sur Tax
1	AVERAGE NET INVESTMENT		15,215,776			
2	ASSUMED RATE OF RETURN FOR ESTIMATING TAX RATE	S-1 Ln 1	9,869%			
3	RETURN ON INVESTMENT	S-1, Ln 4	1,516,371			
4	FIT INCOME ADJUSTMENT (FROM COST STUDY)	Ln 6 2	325,726			
5	INVESTMENT TAX CREDIT AMORTIZATION					
6	AFTER TAX INCOME BEFORE TAX CREDITS		1,190,645			
7	FIT BEFORE TAX CREDITS (MUST EQUAL LN 17)		1,765,750			
8	TAXABLE INCOME					
9	FIT ON \$0 to \$50,000 @ 15%			7,500		
10	FIT ON \$50,000 to \$75,000 @ 25%	15%		6,250	5,000	
11	FIT ON \$75,000 to \$100,000 @ 34%	25%		25,000	11,750	
12	FIT ON \$100,000 to \$335,000 @ 39%	34%		25,000	8,650	
13	FIT ON \$335,000 to \$10,000,000 @ 34%	39%		235,000	16,750	
14	FIT ON \$10,000,000 to \$15,000,000 @ 35%	34%		1,430,750	486,455	
15	FIT ON \$15,000,000 to \$18,333,333 @ 38%	35%			100,000	
16	FIT ON OVER \$18,333,333 @ 35%	38%			550,000	
17	TOTAL TAXABLE INCOME/FIT BEFORE TAX CREDITS		1,765,750	600,355		
18	EFFECTIVE FIT TAX RATE	Ln 9 s.16			34.0000%	

DISTRIBUTION RATIOS FOR RATE BASE AND EXPENSES

ALLOCATION RATIOS	INTERSTATE TOLL				INTRASTATE TOLL				LOCAL						
	MSG (b)	IntraLATA (c)	PL (c)	MSG (d)	IntraLATA (e)	PL (e)	MSG (f)	IntraLATA (g)	PL (g)	MSG (h)	IntraLATA (i)	PL (i)	EAS (j)	User Defined (k)	Other (l)
Capital Investment Summary															
General Support Facilities	2110	100.0000%	40.0355%	9.1999%	-	-	-	-	-	-	-	-	2.2063%	-	30.0567%
COE Switching Equipment	2210	100.0000%	85.0000%	-	-	-	-	-	-	-	-	-	-	-	15.0000%
Operator Systems Equipment	2220	100.0000%	27.8999%	20.5280%	-	-	-	-	-	-	-	-	3.6513%	-	28.1782%
COE Transmission Equipment	2230	100.0000%	38.4329%	6.4510%	-	-	-	-	-	-	-	-	2.0484%	-	33.2129%
Information Orig/Term Equipment	2310	100.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-
Cable & Wire Facilities	2410	100.0000%	40.0355%	9.1999%	-	-	-	-	-	-	-	-	2.2063%	-	30.0567%
Tangible Assets	2680	100.0000%	40.0355%	9.1999%	-	-	-	-	-	-	-	-	2.2063%	-	30.0567%
Total Plant in Service AYC 2001	2690	100.0000%	40.0355%	9.1999%	-	-	-	-	-	-	-	-	2.2063%	-	30.0567%
Property Held for Future Use	2002	100.0000%	40.0355%	9.1999%	-	-	-	-	-	-	-	-	2.2063%	-	30.0567%
Plant Under Construction	2003	100.0000%	40.0355%	9.1999%	-	-	-	-	-	-	-	-	2.2063%	-	30.0567%
Telephone Plant Adjustment	2005	100.0000%	40.0355%	9.1999%	-	-	-	-	-	-	-	-	2.2063%	-	30.0567%
Total Property, Plant and Equipment	3100	100.0000%	38.1747%	8.3231%	-	-	-	-	-	-	-	-	1.6210%	-	34.8681%
Accumulated Depreciation - Plant in Service	3200	100.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-
Accumulated Depreciation - Property held for Future Use	3400	100.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-
Accumulated Amortization - Tangible Property	3500	100.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-
Accumulated Amortization - Intangible Property	3600	100.0000%	40.0355%	9.1999%	-	-	-	-	-	-	-	-	2.2063%	-	30.0567%
Accumulated Amortization - Telephone Plant Adjustment	3700	100.0000%	41.3282%	8.6184%	-	-	-	-	-	-	-	-	1.8957%	-	30.1534%
Deferred Operating Taxes	4310	100.0000%	40.0355%	9.1999%	-	-	-	-	-	-	-	-	2.2063%	-	30.0567%
Other Long Term Liabilities	4370	100.0000%	46.0210%	10.5295%	-	-	-	-	-	-	-	-	3.1196%	-	22.5770%
Customer Deposits															
Net Telephone Plant															
Investment Allow/Disallow															
Accum Depr/Amort Allow/Disallow															
Materials and Supplies	1220	100.0000%	38.4529%	6.4510%	-	-	-	-	-	-	-	-	2.0464%	-	33.2129%
Investment in Nonaffiliated Companies	1402	100.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-
Equal Access Equipment	1439	100.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Jurisdictional Assets	1500	100.0000%	42.8040%	8.5985%	-	-	-	-	-	-	-	-	1.9454%	-	29.0226%
Cash Working Capital	XXXX	100.0000%	45.9797%	10.4874%	-	-	-	-	-	-	-	-	3.0952%	-	22.8944%
Net Telephone Plant, M&S and CWC															
Operating Expenses and Taxes Summary															
Network Support	6110	100.0000%	40.0355%	9.1999%	-	-	-	-	-	-	-	-	2.2063%	-	30.0567%
General Support	6120	100.0000%	40.0355%	9.1999%	-	-	-	-	-	-	-	-	2.2063%	-	30.0567%
Central Office	6210	100.0000%	48.2382%	13.9328%	-	-	-	-	-	-	-	-	2.4782%	-	24.8229%
Information Orig/Term	6310	100.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-
Cable and Wire Facilities	6410	100.0000%	38.4529%	6.4510%	-	-	-	-	-	-	-	-	2.0464%	-	33.2129%
Other Plant	6510	100.0000%	40.0355%	9.1999%	-	-	-	-	-	-	-	-	2.2063%	-	30.0567%
Network Operations	6530	100.0000%	100.0000%	-	-	-	-	-	-	-	-	-	-	-	-
Access Charge	6540	100.0000%	100.0000%	-	-	-	-	-	-	-	-	-	-	-	-
Federal Support	6540	100.0000%	54.6542%	3.2553%	-	-	-	-	-	-	-	-	-	-	32.1685%
Marketing	6610	100.0000%	40.8189%	0.2330%	-	-	-	-	-	-	-	-	1.8957%	-	36.8888%
Customer Service	6620	100.0000%	41.3282%	8.6184%	-	-	-	-	-	-	-	-	1.7949%	-	30.1534%
Corporate Operations - Executive and Planning	6710	100.0000%	44.4459%	8.1604%	-	-	-	-	-	-	-	-	1.7375%	-	28.3511%
Corporate Operations - General and Administrative	6720	100.0000%	41.3507%	8.8720%	-	-	-	-	-	-	-	-	1.7375%	-	29.9689%
Subtotal Operations Expense															
Depreciation and Amortization	6860	100.0000%	38.3479%	9.8173%	-	-	-	-	-	-	-	-	1.4364%	-	31.2589%
Other Operating	7240	100.0000%	41.1497%	9.0289%	-	-	-	-	-	-	-	-	2.1653%	-	29.4983%
Equal Access															
Fixed Charges	7500	100.0000%	46.0210%	10.5295%	-	-	-	-	-	-	-	-	3.1196%	-	22.5770%
Rent Revenue	5240	100.0000%	41.3478%	8.8747%	-	-	-	-	-	-	-	-	1.7446%	-	29.9689%
Total Operating Expense and Tax															
Nonoperating Expense	7370	100.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-
Abandoned Construction															
Contributions															
Other Nonoperating															
Allowance for Funds Used During Construction	7340	100.0000%	40.0355%	9.1999%	-	-	-	-	-	-	-	-	2.2063%	-	30.0567%
Other Income Adjustments	XXXX	100.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-