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IDAHO PUBLIC  
UTILITIES COMMISSION

# ***ANNUAL REPORT***

OF *RUR-T*

Rural Telephone Company

**NAME**

892 W. Madison Ave. Glenns Ferry, ID 83623

**ADDRESS**

**TO THE**

**IDAHO PUBLIC**

**UTILITIES COMMISSION**

**FOR THE**

**YEAR ENDED** December 31, 2006

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

**COMPANY INFORMATION**

Exact name of utility: Rural Telephone Company  
 Address of principal office: 892 West Madison Avenue Glens Ferry, ID 83623  
 Telephone Number Area Code (208) 366-2614 E-mail address: beverly.arrington@ruraltelphone.com  
 Cities or towns served: Shoup, Boise River, Tipanuk, Three Creek, Atlanta, Prairie

Name and title of officer having custody of the general corporate books of account:  
James R. Martell

Address of office where corporate books are kept and phone number:  
Same as principal office

Organized under the laws of the State of: Idaho

Date of organization: 7/27/79

Form of organization (proprietorship, association, corporation): S Corp

If a Subchapter S Corporation, please specify:

Name and address of controlling company, if any: Martell Enterprises, Inc.  
Same address as principal office (mailing address)

Names of affiliated companies. Give address and description of business:  
Pend Oreille Telephone Co., -892 W Madison Ave., Glens Ferry, ID 83623  
Nehalem Telecommuncations, Inc., -892 W Madison Ave., Glens Ferry, ID 83623

**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	James R. Martell	same address as principal office
Vice-President	Michael J. Martell	same address as principal office
Sec./Treasurer	Carmela M. Martell	same address as principal office

**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
James R. Martell	non-term	12	18,000
Carmela M. Martell	non-term	12	12,000
Michael J. Martell	non-term	12	16,800
Angela Carpenter	non-term	12	12,000
Andrea Roberts	non-term	12	18,000
Mark R. Martell	non-term	12	12,000
Matthew J. Martell	non-term	12	12,000

Name of Chairman of the Board: James R. Martell  
 Name of Secretary (or Clerk) of Board: Carmela M. Martell  
 Number of Meetings of the Board during the year: 12

**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
James R. Martell	President	100,000.00
Michael J. Martell	Vice-President	82,500.00
Carmela M. Martell	Sec./Treasurer	59,166.66
Mark R. Martell	Administrative Manager	79,500.00



## Rural Telephone Company

### Balance Sheet

#### Assets and Other Debits

	Balance Beginning of Year	Balance at End of Year	Increase or (Decrease)
<b>Current Assets</b>			
1120 Cash and Equivalents	433,859	366,998	(66,861)
1130 Cash and Equivalents	-	-	-
1140 Special Cash Deposits	-	-	-
1150 Working Cash Deposits	-	-	-
1160 Temporary Investments	-	-	-
1180 Telecommunications Accounts Receivable	64,186	75,993	11,807
1181 Accts Rec Allow - Telecommunications	-	-	-
1190 Other Accounts Receivables	217,400	518,242	300,842
1191 Accts Rec Allow - Other	-	-	-
1200 Notes Receivable	-	-	-
1201 Notes Receivable Allowance	-	-	-
1210 Interest and Dividends Receivable	-	-	-
1220 Materials and Supplies	343,108	373,027	29,919
1280 Prepayments	-	-	-
1290 Prepaid Rents	-	-	-
1300 Prepaid Taxes	-	-	-
1310 Prepaid Insurance	-	-	-
1320 Prepaid Directory Expenses	-	-	-
1330 Other Prepayments	-	-	-
1350 Other Current Assets	-	-	-
	<u>1,058,553</u>	<u>1,334,260</u>	<u>275,707</u>
<b>Noncurrent Assets</b>			
1401 Investment in Affiliated Companies	4,172,181	4,077,674	(94,507)
1402 Investment in Nonaffiliated Companies	-	-	-
1406 Nonregulated Investments	330,298	337,159	6,861
1407 Unamortized Debt Issuance Expense	-	-	-
1408 Sinking Funds	-	-	-
1410 Other Noncurrent Assets	914,102	470,127	(443,975)
1438 Deferred Maintenance and Retirements	-	-	-
1439 Deferred Charges	-	-	-
1500 Other Jurisdiction Assets - Net	-	-	-
	<u>5,416,581</u>	<u>4,884,960</u>	<u>(531,621)</u>
<b>Property, Plant and Equipment</b>			
2001 Telecommunications Plant in Service	18,667,949	19,862,578	1,194,629
2002 Prop. Held for Future Telecom Use	4,000	4,000	-
2003 Telecom. Plant under Const. - Short Term	160,989	48,263	(112,726)
2004 Telecom. Plant under Const. - Long-Term	-	-	-
2005 Telecom Plant Adjustment	-	-	-
2006 Nonoperating Plant	-	-	-
2007 Goodwill	-	-	-
	<u>18,832,938</u>	<u>19,914,841</u>	<u>1,081,903</u>
<b>Depreciation and Amortization Accounts</b>			
3100 Accumulated Depreciated	(9,395,167)	(10,319,727)	(924,560)
3200 Accum. Depr. - Held for Future Use	-	-	-
3300 Accumulated Depreciation - Nonoperatin	-	-	-
3400 Accum. Amort. - Tangible	-	-	-
3410 Accum. Amort. - Capitalized Leases	-	-	-
3420 Accum. Amort. - Leasehold Improvement	-	-	-
3500 Accum. Amort. - Intangible	-	-	-
3600 Accum. Amort. - Other	-	-	-
	<u>(9,395,167)</u>	<u>(10,319,727)</u>	<u>(924,560)</u>
<b>TOTAL ASSETS</b>	<u><u>15,912,905</u></u>	<u><u>15,814,334</u></u>	<u><u>(98,571)</u></u>

# Rural Telephone Company

## Balance Sheet

### Liabilities & Stockholders' Equity

	Balance Beginning of Year	Balance at End of Year	Increase or (Decrease)
<b>Current Liabilities</b>			
4010	336,661	239,536	(97,125)
4020	1,000,000	-	(1,000,000)
4030	30,435	29,316	(1,119)
4040	26,595	26,140	(455)
4050	275,719	492,437	216,718
4060	-	-	-
4070	-	-	-
4080	-	-	-
4100	-	-	-
4110	-	-	-
4120	209,923	215,454	5,531
4130	-	177,633	177,633
	1,879,333	1,180,516	(698,817)
<b>Long-Term Debt</b>			
4210	5,227,626	6,088,270	860,644
4220	-	-	-
4230	-	-	-
4240	-	-	-
4250	-	-	-
4260	1,667,833	1,277,411	(390,422)
4270	-	-	-
	6,895,459	7,365,681	470,222
<b>Other Liabilities &amp; Deferred Credits</b>			
4310	-	-	-
4320	-	-	-
4330	-	-	-
4340	-	-	-
4350	-	-	-
4360	-	-	-
4370	-	-	-
	-	-	-
<b>Stockholders' Equity</b>			
4510	56,900	56,900	-
4520	10,197	10,197	-
4530	-	-	-
4540	-	-	-
4550	7,071,016	7,201,040	130,024
	7,138,113	7,268,137	130,024
<b>TOTAL LIAB. &amp; TOTAL CREDITS</b>	<b>15,912,905</b>	<b>15,814,334</b>	<b>(98,571)</b>

## Rural Telephone Company

Analysis of Telecommunications Plant in Service  
Total Company Basis

### Analysis of Telecommunications Plant in Service

	Balance Beginning of Year	Additions During Year	Plant Retired or Sold	Transfers and Adjustments	Balance End of Year
2111 Land	201,053	-	-	-	201,053
2112 Motor Vehicles	269,079	-	-	-	269,079
2113 Aircraft	-	-	-	-	-
2114 Special Purpose Vehicles	-	-	-	-	-
2115 Garage Wok Equipment	458,858	21,342	-	-	480,200
2116 Other Work Equipment	816,554	73,201	-	-	889,755
2121 Buildings	123,465	6,904	-	-	130,369
2122 Furniture	-	-	-	-	-
2123 Office Equipment	430,691	2,468	-	-	433,159
2124 General Purpose Computers	-	-	-	-	-
2211 Analog Electronic Switching	2,755,847	30,753	-	-	2,786,600
2212 Digital Electronic Switching	-	-	-	-	-
2215 Electro - Mechanical Switching	-	-	-	-	-
2220 Operator Systems	-	-	-	-	-
2231 Radio Systems	9,632	-	-	-	9,632
2232 Circuit Equipment	3,572,830	310,083	-	-	3,882,913
2311 Station Apparatus	-	-	-	-	-
2321 Customer Premise Wiring	-	-	-	-	-
2341 Large Private Branch Exchanges	-	-	-	-	-
2351 Public Telephone Terminal Equipment	-	-	-	-	-
2362 Other Terminal Equipment	-	-	-	-	-
2411 Poles	-	-	-	-	-
2421 Aerial Cable	10,265	-	-	-	10,265
2422 Underground Cable	-	-	-	-	-
2423 Buried Cable	9,344,218	314,170	-	-	9,658,388
2424 Submarine Cable	-	-	-	-	-
2426 Intrabuilding Network Cable	-	-	-	-	-
2431 Aerial Wire	-	-	-	-	-
2441 Conduit Systems	595,333	435,710	-	-	1,031,043
2681 Capital Leases	-	-	-	-	-
2682 Leasehold Improvements	84,123	-	-	-	84,123
2690 Intangibles	-	-	-	-	-
<b>TOTAL PLANT ACCOUNTS</b>	<b>18,671,948</b>	<b>1,194,631</b>	<b>-</b>	<b>-</b>	<b>19,866,579</b>

## Rural Telephone Company

Analysis of Telecommunications Plant in Service  
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	151,505	-	-	-	151,505
2112	Motor Vehicles	269,079	-	-	-	269,079
2113	Aircraft	-	-	-	-	-
2114	Special Purpose Vehicles	-	-	-	-	-
2115	Garage Wok Equipment	-	-	-	-	-
2116	Other Work Equipment	458,858	21,342	-	-	480,200
2121	Buildings	449,452	73,201	-	-	522,653
2122	Furniture	123,465	6,904	-	-	130,369
2123	Office Equipment	-	-	-	-	-
2124	General Purpose Computers	430,691	2,468	-	-	433,159
2211	Analog Electronic Switching	-	-	-	-	-
2212	Digital Electronic Switching	1,101,771	13,940	-	-	1,115,711
2215	Electro - Mechanical Switching	-	-	-	-	-
2220	Operator Systems	-	-	-	-	-
2231	Radio Systems	9,632	-	-	-	9,632
2232	Circuit Equipment	2,052,788	297,166	-	-	2,349,954
2311	Station Apparatus	-	-	-	-	-
2321	Customer Premise Wiring	-	-	-	-	-
2341	Large Private Branch Exchanges	-	-	-	-	-
2351	Public Telephone Terminal Equipment	-	-	-	-	-
2362	Other Terminal Equipment	-	-	-	-	-
2411	Poles	-	-	-	-	-
2421	Aerial Cable	10,265	-	-	-	10,265
2422	Underground Cable	-	-	-	-	-
2423	Buried Cable	5,222,484	248,203	-	-	5,470,687
2424	Submarine Cable	-	-	-	-	-
2426	Intrabuilding Network Cable	-	-	-	-	-
2431	Aerial Wire	-	-	-	-	-
2441	Conduit Systems	309,772	435,710	-	-	745,482
2681	Capital Leases	-	-	-	-	-
2682	Leasehold Improvements	84,123	-	-	-	84,123
2690	Intangibles	-	-	-	-	-
TOTAL PLANT ACCOUNTS		10,673,885	1,098,934	-	-	11,772,819



## Rural Telephone Company

Analysis of Entries in Accumulated Depreciation  
Total Company Basis

### 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	269,709	33.33%	-	-	269,709
2113 Aircraft	-	0.00%	-	-	-
2114 Special Purpose Vehicles	-	0.00%	-	-	-
2115 Garage Wok Equipment	-	0.00%	-	-	-
2116 Other Work Equipment	466,960	14.30%	571	-	467,531
2121 Buildings	207,026	ID - 3.0% NV - 2.8%	24,886	-	231,912
2122 Furniture	106,321	12.50%	16,043	-	122,364
2123 Office Equipment	-	0.00%	-	-	-
2124 General Purpose Computers	430,691	20.00%	285	-	430,976
2211 Analog Electronic Switching	-	0.00%	-	-	-
2212 Digital Electronic Switching	1,989,636	ID - 12% NV - 5.26%	100,627	-	2,090,263
2215 Electro - Mechanical Switching	-	0.00%	-	-	-
2220 Operator Systems	-	0.00%	-	-	-
2231 Radio Systems	9,632	20.00%	-	-	9,632
2232 Circuit Equipment	1,601,792	ID - 10% NV - 5.26%	289,905	-	1,891,697
2311 Station Apparatus	-	0.00%	-	-	-
2321 Customer Premise Wiring	-	0.00%	-	-	-
2341 Large Private Branch Exchanges	-	0.00%	-	-	-
2351 Public Telephone Terminal Equipment	-	0.00%	-	-	-
2362 Other Terminal Equipment	-	0.00%	-	-	-
2411 Poles	-	0.00%	-	-	-
2421 Aerial Cable	1,262	5.00%	513	-	1,775
2422 Underground Cable	-	0.00%	-	-	-
2423 Buried Cable	4,203,900	ID - 6.5% and 5% NV - 4%	455,040	-	4,658,940
2424 Submarine Cable	-	0.00%	-	-	-
2426 Intra-building Network Cable	-	0.00%	-	-	-
2431 Aerial Wire	-	0.00%	-	-	-
2441 Conduit Systems	73,032	ID - 7% NV - 4%	34,377	-	107,409
2682 Leasehold Improvements	35,206	3.00%	2,313	-	37,519
TOTAL PLANT ACCOUNTS	9,395,167	1	924,560	-	10,319,727

## Rural Telephone Company

Analysis of Entries in Accumulated Depreciation  
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	269,709	33.33%	-	-	269,709
2113 Aircraft	-	0.00%	-	-	-
2114 Special Purpose Vehicles	-	0.00%	-	-	-
2115 Garage Wok Equipment	-	0.00%	-	-	-
2116 Other Work Equipment	466,960	14.30%	571	-	467,531
2121 Buildings	88,299	3.00%	14,607	-	102,906
2122 Furniture	106,321	12.50%	16,043	-	122,364
2123 Office Equipment	-	0.00%	-	-	-
2124 General Purpose Computers	430,691	20.00%	285	-	430,976
2211 Analog Electronic Switching	-	0.00%	-	-	-
2212 Digital Electronic Switching	1,090,784	12.00%	12,380	-	1,103,164
2215 Electro - Mechanical Switching	-	0.00%	-	-	-
2220 Operator Systems	-	0.00%	-	-	-
2231 Radio Systems	9,632	20.00%	-	-	9,632
2232 Circuit Equipment	1,180,988	10.00%	204,373	-	1,385,361
2311 Station Apparatus	-	0.00%	-	-	-
2321 Customer Premise Wiring	-	0.00%	-	-	-
2341 Large Private Branch Exchanges	-	0.00%	-	-	-
2351 Public Telephone Terminal Equipment	-	0.00%	-	-	-
2362 Other Terminal Equipment	-	0.00%	-	-	-
2411 Poles	-	0.00%	-	-	-
2421 Aerial Cable	1,262	5.00%	513	-	1,775
2422 Underground Cable	-	0.00%	-	-	-
2423 Buried Cable	2,136,201	6.5% and 5%	288,968	-	2,425,169
2424 Submarine Cable	-	0.00%	-	-	-
2426 Intrabuilding Network Cable	-	0.00%	-	-	-
2431 Aerial Wire	-	0.00%	-	-	-
2441 Conduit Systems	45,824	7.00%	22,955	-	68,779
2682 Leasehold Improvements	35,206	3.00%	2,313	-	37,519
TOTAL PLANT ACCOUNTS	5,861,877	1	563,008	-	6,424,885

## 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>
Syringa Partnership	2001	-	320,298
NECA Independent Services		-	10,000
Pend Oreille Telephone	March-1997	-	2,283,093
Nehalem Telecommunications, Inc	Dec-2003	-	1,794,581
NRTC	2005	-	1,361
Telispire	2006	-	2,500
Fairfield Internet	2006	-	3,000
<b>Totals</b>			<b>4,414,833</b>

## 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>
Customer Receivables	-	75,993
NECA	-	339,716
CABS	-	122,934
Idaho USEF	-	26,344
Employee Advances	-	27,537
CATV	-	12,606
Related Parties	-	271,567
Misc.	-	16,642
<b>Totals</b>		<b>893,339</b>

**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>
<b>Totals</b>				

**ACCOUNTS PAYABLE**

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

<u>Name of Creditor</u>	<u>Amount</u>
Elmore County Tax	43,938.00
Excel Equipment	16,960.00
Fidelity Investments	19,520.00
Mid-States Consultants	10,030.00
NRTC	17,748.00
Washington Mutual Bank	11,502.00
Other General Trade Payables	119,838.00
<b>Totals</b>	<b>239,536</b>

**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.

<u>Class &amp; Series of Obligation</u>	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Fact Amount Authorized</u>	<u>Outstanding Year-End</u>	<u>Premium/ Discount</u>		<u>Interest for year</u>	
					<u>Total</u>	<u>Year Amortized</u>	<u>Rate</u>	<u>Amount</u>
RUS	1982	2017	1,031,000	420,120	-	-	2%	\$8,400
RUS	1984-2006	2010-2024	9,703,640	5,668,150	-	-	5%	\$315,990

**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 &amp; 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 Stock	2500	100	569	56,900

**Rural Telephone Company**  
Income & Retained Earnings Statement

	<u>Total Company</u>	<u>Idaho Only</u>
<b>Total Operating Income</b>	4,614,182	2,202,946
<b>Total Operating Expense</b>	3,689,495	1,938,825
7100 Other Operating Income and Expense	348,493	139,397 *
7210 Operating Investment Tax Credits - Net	-	-
7220 Operating Federal Income Taxes	-	-
7230 Operating State and Local Income Taxes	-	-
7240 Operating Other Taxes	(111,272)	(75,025)
7250 Provision for Deferred Operating Income Taxes - Net	-	-
7200 Operating Taxes (Total)	(111,272)	(75,025)
7310 Dividend Income	2,945	1,178 *
7320 Interest Income	6,505	2,602 *
7330 Income from Sinking and Other Funds	-	-
7340 Allowance for Funds Used During Construction	20,607	8,243 *
7350 Gains/Losses from the Disposition of Certain Property	-	-
7360 Other Nonoperating Income	-	-
7370 Special Charges	(31,187)	(12,475) *
7300 Nonoperating Income and Expense	(1,130)	(452)
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	(324,390)	(129,756) *
7520 Interest Expense - Capital Leases	-	-
7530 Amortization of Debt Issuance Expense	-	-
7540 Other Interest Deductions	(30,370)	(12,148) *
7500 Interest and Related Items	(354,760)	(141,904)
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	(195,831)	(244,925)
<b>AMOUNT TRANSFERRED TO RETAINED EARNINGS</b>	<u>610,187</u>	<u>(58,788)</u>

\* - Allocated based on Company access lines.

**Rural Telephone Company**  
Operating Revenues

	<u>Total Company</u>	<u>Idaho Only</u>	
<b>Local Network Services Revenue</b>			
5001	Basic Area Revenue	424,567	216,174
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	407	292
5069	Other Local Exchange Settlements	-	-
		<u>424,974</u>	<u>216,466</u>
<b>Network Access Service Revenues</b>			
		-	-
5081	End User Revenue (SLC)	138,332	52,891
5082	Switched Access Revenue (Interstate)	2,946,678	1,345,663
5083	Special Access Revenue	81,109	39,981
5084	State Access Revenue (Intrastate)	743,244	346,954
	Long Distance Network Services Revenues	-	-
5100	Long Distance Message Revenue - All	1,118	3
		<u>3,910,481</u>	<u>1,785,492</u>
<b>Miscellaneous Revenues</b>			
5230	Directory Revenue	1,384	579
5240	Rent Revenue	193,350	193,350
5250	Corporate Operations Revenue	-	-
5261	Special Billing Arrangements Revenue	-	-
5262	Customer Operations Revenue	-	-
5263	Plant Operations Revenue	-	-
5264	Other Incidental Regulated Revenue	-	-
5269	Other Revenue Settlements	17,048	7,137
5270	Carrier Billing & Collection Revenue	66,875	7
		<u>278,657</u>	<u>201,073</u>
<b>Uncollectible Revenues</b>			
5301	Uncollectible Revenue - Telecommunication:	70	(85)
5302	Uncollectible Revenue - Other	-	-
		<u>70</u>	<u>(85)</u>
	<b>TOTAL OPERATING REVENUE</b>	<u><u>4,614,182</u></u>	<u><u>2,202,946</u></u>

Please identify the following revenues:

NECA USF	<u>1,331,954</u>	5081.21 and 5081.22
STATE USF	<u>316,128</u>	5084.21



# Rural Telephone Company

## Operating Expenses

	<u>Total Company</u>	<u>Idaho Only</u>
<b>Plant Specific Operations Expense</b>		
6110 Network Support Expenses	23,099	9,240 *
6112 Motor Vehicle Expense	-	-
6113 Aircraft Expense	-	-
6114 Special Purpose Vehicles Expense	-	-
6115 Garage Work Equipment Expenses	-	-
6116 Other Work Equipment Expense	-	-
6120 General Support Expense	69,400	27,760 *
6121 Land and Building Expense	157,583	151,875
6122 Furniture and Artworks Expense	-	-
6123 Office Equipment Expense	-	-
6124 General Purpose Computers Expense	-	-
6210 Central Office Switching Expense	145,405	99,387
6211 Analog Electronic Expense	-	-
6212 Digital Electronic Expense	-	-
6215 Electro - Mechanical Expense	-	-
6220 Operations System Expense	-	-
6230 Central Office Transmission Expense	332,863	261,894
6231 Radio Systems Expense	-	-
6232 Circuit Equipment Expense	-	-
6310 Information Origination/Termination Expense	-	-
6311 Station Apparatus Expense	-	-
6341 Large Private Branch Exchange Expense	-	-
6351 Public Telephone Terminal Equipment Expense	-	-
6362 Other Terminal Equipment Expense	-	-
6410 Cable and Wire Facilities Expenses	560,355	220,472
6411 Pole Expense	-	-
6421 Aerial Cable Expense	-	-
6422 Underground Cable Expense	-	-
6423 Buried Cable Expense	-	-
6424 Submarine Cable Expense	-	-
6425 Deep Sea Cable Expense	-	-
6426 Intrabuilding Network Cable Expense	-	-
6431 Aerial Wire Expense	-	-
6441 Conduit Systems Expense	-	-
<b>TOTAL PLANT SPECIFIC OPERATIONS EXPENSE</b>	<b>1,288,705</b>	<b>770,628</b>

\* Allocated based on Company access lines.

# Rural Telephone Company

## Operating Expenses

	<u>Total Company</u>	<u>Idaho Only</u>
<b>Plant Nonspecific Operations Expense</b>		
6510	-	-
6511	-	-
6512	5,373	2,149 *
6530	-	-
6531	43,148	22,582
6532	77,675	34,791
6533	-	-
6534	-	-
6535	91,714	45,519
6540	12,759	5,104 *
6560	924,559	563,008
6561	-	-
6562	-	-
6563	-	-
6564	-	-
6565	-	-
<b>Total Plant Nonspecific Operations Expense</b>	<u>1,155,228</u>	<u>673,153</u>
<b>Customer Operations Expense</b>		
6610	107,831	43,132 *
6611	-	-
6612	-	-
6613	-	-
6620	-	-
6621	-	-
6622	-	-
6623	109,174	54,645
<b>Total Customer Operations Expense</b>	<u>217,005</u>	<u>97,777</u>
<b>Corporate Operations Expense</b>		
6710	280,039	112,016 *
6711	-	-
6712	-	-
6720	605,562	242,225 *
6721	129,962	30,405
6722	-	-
6723	-	-
6724	-	-
6725	12,994	12,622
6726	-	-
6727	-	-
6728	-	-
6790	-	-
<b>Total Corporate Operations Expense</b>	<u>1,028,557</u>	<u>397,267</u>
<b>Total plant nonspecific, customer and corporate</b>	<u>2,400,790</u>	<u>1,168,198</u>
<b>Total Plant Specific Expense</b>	<u>1,288,705</u>	<u>770,628</u>
<b>TOTAL OPERATING EXPENSE</b>	<u><u>3,689,495</u></u>	<u><u>1,938,825</u></u>

\* - Allocated based on company access lines.

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

Name of Central Office: Boise River  
Prefix (es): 208-653

Central Office Switch Type: Red.com.MDX

**Check all that apply:**  
Stand Alone  **Check one:**  
Host  Digital   
Remote  Analog  Electro-Mechanical   
Other: \_\_\_\_\_

**Access Line Capacity**  
Design: 1200 **Access Lines in Use**  
Customer Lines: 340  
(Include Centrex, PAL, Semi-Pub.)

Installed/Equipped: \_\_\_\_\_  
Public Telephone Lines 17  
Company Official Lines 4  
Company Test Lines 13

	Residence				Business				Total Residence & Business
	Multi- Line	Single Line	Multi- Party	Subtotal Residence	Multi- Line	Single Line	Multi- Party	Subtotal Business	
Beginning of Year	278	0	0	278	23	0	0	45	323
New Connects	19	0	0	19	0	0	0	2	21
Disconnects	0	0	0	0	-4	0	0	-4	-4
End of Year	297	0	0	297	19	0	0	43	340

**Foreign Exchange:**  
Dial Tone from this C.O.: \_\_\_\_\_  
Dial Tone from another C.O.: \_\_\_\_\_

**Directory Listings:**  
Number of Customers with Nonpublished or Nonlisted: \_\_\_\_\_

**Custom Calling:**  
Number of customers with at least one feature: \_\_\_\_\_  
Total number of features subscribed to: \_\_\_\_\_

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

Name of Central Office: Shoup  
Prefix (es): 208-394

Central Office Switch Type: Redcom MDX

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

**Access Line Capacity**  
Design: 1200  
**Access Lines in Use**  
Customer Lines: 61  
(Include Centrex, PAL, Semi-Pub.)

Installed/Equipped: \_\_\_\_\_  
Public Telephone Lines 6  
Company Official Lines 3  
Company Test Lines 9

	Residence			Business			Total Residence & Business
	Multi- Line	Single Line	Subtotal	Multi- Line	Single Line	Subtotal	
	1-Party	1-Party	Residence	1-Party	1-Party	Business	
Beginning of Year	0	34	34	19	7	26	60
New Connects	0	10	10	0	3	3	13
Disconnects	0	0	0	-12	0	-12	-12
End of Year	0	44	44	7	10	17	61

**Foreign Exchange:**  
Dial Tone from this C.O.: \_\_\_\_\_  
Dial Tone from another C.O.: \_\_\_\_\_

**Directory Listings:**  
Number of Customers with Nonpublished or Nonlisted: \_\_\_\_\_

**Custom Calling:**  
Number of customers with at least one feature: \_\_\_\_\_  
Total number of features subscribed to: \_\_\_\_\_

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

Name of Central Office: Tipanuk  
Prefix (es): 208-796

Central Office Switch Type: Redcom MDX

**Check all that apply:**  
Stand Alone  **Check one:**  
Host  Digital   
Remote  Analog   
Other: \_\_\_\_\_

**Access Line Capacity**  
Design: 1200 **Access Lines in Use**  
Customer Lines: 124  
(Include Centrex, PAL, Semi-Pub.)

Installed/Equipped: \_\_\_\_\_  
Public Telephone Lines 1  
Company Official Lines 2  
Company Test Lines 5

	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	0	98	98	0	0	8	106
New Connects	0	18	18	0	0	0	18
Disconnects	0	0	0	0	0	0	0
End of Year	0	116	116	5	3	8	124

**Foreign Exchange:**  
Dial Tone from this C.O.: \_\_\_\_\_  
Dial Tone from another C.O.: \_\_\_\_\_

**Directory Listings:**  
Number of Customers with Nonpublished or Nonlisted: \_\_\_\_\_

**Custom Calling:**  
Number of customers with at least one feature: \_\_\_\_\_  
Total number of features subscribed to: \_\_\_\_\_

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

Name of Central Office: Three Creek  
Prefix (es): 208-857

Central Office Switch Type: Red.com MDX

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

**Access Line Capacity**  
Design: 1200 **Access Lines in Use**  
Customer Lines: 49  
(Include Centrex, PAL, Semi-Pub.)

Installed/Equipped: \_\_\_\_\_  
Public Telephone Lines 8  
Company Official Lines 3  
Company Test Lines 4

**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	0	36	36	8	3	11	47
New Connects	0	2	2	0	0	0	2
Disconnects	0	0	0	0	0	0	0
End of Year	0	38	38	8	3	11	49

**Foreign Exchange:**  
Dial Tone from this C.O.: \_\_\_\_\_  
Dial Tone from another C.O.: \_\_\_\_\_  
**Directory Listings:**  
Number of Customers with Nonpublished or Nonlisted: \_\_\_\_\_

**Custom Calling:**  
Number of customers with at least one feature: \_\_\_\_\_  
Total number of features subscribed to: \_\_\_\_\_

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

Name of Central Office: Atlanta  
Prefix (es): 208-864

Central Office Switch Type: Redcom MDX

**Check all that apply:**  
Stand Alone x      **Check one:**  
Host \_\_\_\_\_      Digital x  
Remote \_\_\_\_\_      Analog \_\_\_\_\_  
Other: \_\_\_\_\_

**Access Line Capacity**  
Design: 1200  
**Access Lines in Use**  
Customer Lines: 41  
(Include Centrex, PAL, Semi-Pub.)

Installed/Equipped: \_\_\_\_\_  
Public Telephone Lines 4  
Company Official Lines 2  
Company Test Lines 4

**Classification of Customer Access**

	Residence			Business			Total Residence & Business
	Multi-Line 1-Party	Single Line 1-Party	Multi-Party	Multi-Line 1-Party	Single Line 1-Party	Multi-Party	
Beginning of Year	0	28	0	3	6	0	37
New Connects	0	4	0	0	0	0	4
Disconnects	0	0	0	0	0	0	0
End of Year	0	32	0	3	6	0	41

**Foreign Exchange:**  
Dial Tone from this C.O.: \_\_\_\_\_  
Dial Tone from another C.O.: \_\_\_\_\_

**Directory Listings:**  
Number of Customers with Nonpublished or Nonlisted: \_\_\_\_\_

**Custom Calling:**  
Number of customers with at least one feature: \_\_\_\_\_  
Total number of features subscribed to: \_\_\_\_\_

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

Name of Central Office: Prarie  
Prefix (es): 208-868

Central Office Switch Type: Redcom MDX

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

**Access Line Capacity**  
Design: 1200 **Access Lines in Use**  
Customer Lines: 61  
(Include Centrex, PAL, Semi-Pub.)

Installed/Equipped: \_\_\_\_\_  
Public Telephone Lines 3  
Company Official Lines 0  
Company Test Lines 0

**Classification of Customer Access**

	Residence			Business			Total Residence & Business
	Multi-Line 1-Party	Single Line 1-Party	Multi-Party	Multi-Line 1-Party	Single Line 1-Party	Multi-Party	
Beginning of Year	0	49	0	0	4	0	53
New Connects	0	8	0	0	0	0	8
Disconnects	0	0	0	0	0	0	0
End of Year	0	57	0	0	4	0	61

**Foreign Exchange:**

Dial Tone from this C.O.: \_\_\_\_\_  
Dial Tone from another C.O.: \_\_\_\_\_

**Directory Listings:**

Number of Customers with Nonpublished or Nonlisted: \_\_\_\_\_

**Custom Calling:**

Number of customers with at least one feature: \_\_\_\_\_  
Total number of features subscribed to: \_\_\_\_\_



NUMBER OF CALLS COMPLETED BY CUSTOMERS DURING (Year) 2006

Local Exchange	Average # of Customer Lines in Use	Local Calls		Toll Calls Originated (Total of all Carriers)			Avg./ Line
		Number (1000s)	Avg./ Line	Intrastate	Interstate	Total	
1 Boise River	340	N/A		27633	79816	107449	316.03
2 Shoup	61	N/A		5476	9429	14905	244.34
3 Tipanuk	124	N/A		3734	22053	25787	207.96
4 Three Creek	49	N/A		17120	15891	33011	673.69
5 Atlanta	41	N/A		13984	13251	27235	664.27
6 Prairie	61	N/A		3376	14032	17408	285.38
7							
8							
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15							
16							
17							
18							

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

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 September 2006, March 2006

Alternate method of notification Newspapers

Rule IDAPA 31.41.01.403.02

Record of Complaints:

Number received by Company 2

Category of complaints (if known):

Deposit Disputes \_\_\_\_\_

Charges on Bill X

Denial/Termination \_\_\_\_\_

Quality or Availability  
of Service X

Carrier Selection/Assignment \_\_\_\_\_

Miscellaneous X

**Rate, Rules and Regulations**

The Company's rates, rules and regulations applicable to its services are regulated by the Public Utilities Commission of your state and are available for inspection at our business office. Copies of these regulations can be obtained by contacting our business office.

**IDAHO PUBLIC UTILITIES  
COMMISSION**  
Call 1-800-432-0369

**NEVADA PUBLIC SERVICE  
COMMISSION**  
Call 1-800-992-0900

Website: [www.fcc.gov](http://www.fcc.gov)

**Application of Business Rates**

The use of telephone service for business purposes will automatically subject that service to business rates, regardless of the type of premises on which the telephone service is installed.

**Automatic Answering Machines**

Long distance charges apply to station calls made to telephones with automatic answering machines. Charging begins when the called telephone is answered by the automatic answering machine.

**Local Calling Region**

The prefix(es) listed beside your community and communities listed below it represent your local calling areas. This information was current as of December 2004.

**LOCAL CALLING IN IDAHO**

Mountain Home (580, 587, 696, 828, 832)  
Caldwell (402, 453, 454, 455, 459, 494)  
Boise River (653)  
Bruneau (845)  
Caldwell (402, 453, 454, 455, 459, 649, 795)  
Emmett (365, 398, 477)  
Fruitland (452, 546)  
Glenns Ferry (366)  
Grandview (834)  
Grasmere/Riddle (759)  
Idaho City (392)  
Kuna (922)  
Melba (495)  
Meridian (288, 401, 493, 695, 706, 846, 855, 882, 884, 887, 888, 893, 895, 898, 955)  
Middleton (585)  
Nampa (318, 442, 461, 463, 465, 466, 467, 468, 475, 498, 697)  
New Plymouth (278)  
Nu Acres (566, 570, 674, 707)  
Payette (642)  
Prarie (868)  
Star (286)  
Weiser (414, 549)  
Boise (229, 246, 247, 248, 275, 279, 287, 319, 321, 322, 323, 327, 330, 331, 332, 333, 334, 336, 338, 342, 343, 344, 345, 348, 361, 362, 363, 364, 367, 368, 373, 375, 376, 377, 378, 379, 381, 383, 384, 385, 386, 387, 388, 389, 393, 395, 396, 422, 424, 426, 429, 433, 439, 441, 445, 447, 460, 472, 474, 485, 489, 494, 545, 562, 567, 575, 577, 629, 639, 658, 672, 685, 692, 693, 694, 723, 728, 730, 853, 854, 914, 921, 938, 939, 947, 975, 977, 978, 979, 988)

**LOCAL CALLING FOR SHOUP, IDAHO**  
(394, 756, 865)**LOCAL CALLING IN NEVADA**

Calls may be made without a toll charge between the following exchanges, providing the use of direct dial:

North Fork, NV	↔	Tuscarora, NV
Three Creek, ID	↔	Jarbridge, NV
Red Rock, NV	↔	Antelope Valley, NV

**DIAL ONE METRO**

Customers may make unlimited calls from the Red Rock/Antelope Valley exchanges to Reno for an additional five (\$5.00) dollars per month. Those prefixes include:

(Area Code 702 - Prefix 844, 936) (Area Code 775 - Prefix 201, 202, 219, 221, 223, 224, 225, 232, 233, 236, 240, 247, 250, 260, 284, 287, 303, 313, 321, 322, 323, 324, 325, 326, 327, 328, 329, 331, 332, 333, 334, 335, 336, 337, 338, 342, 343, 345, 348, 351, 352, 353, 354, 355, 356, 357, 358, 359, 378, 379, 412, 418, 424, 425, 448, 499, 527, 530, 544, 580, 562, 624, 626, 636, 673, 674, 677, 685, 686, 688, 689, 722, 741, 742, 745, 746, 747, 750, 762, 770, 771, 772, 780, 784, 785, 786, 787, 788, 789, 793, 813, 815, 823, 824, 825, 826, 827, 828, 829, 830, 834, 842, 843, 844, 846, 848, 849, 850, 851, 852, 853, 856, 857, 858, 861, 862, 936, 954, 971, 972, 982, 993, 996, 997, 999)

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# ***Special Services***

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***DID YOU KNOW ...***

**Telephone Assistance Programs are available to low-income individuals.**

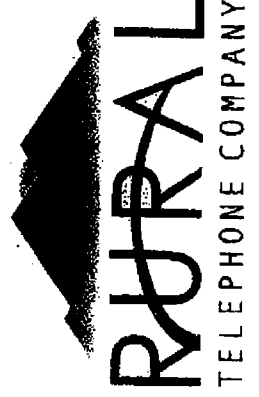
To qualify for Lifeline/Linkup Services, please contact your local Health & Welfare Office.

Lifeline/Linkup Services are programs designed to assist low income households afford local telephone service. Lifeline assists with month telephone bills and Link-Up assists with connection and installation charge

***Please contact your local  
Health & Welfare Office***

***or***

**Call Toll Free  
1-888-366-7821**

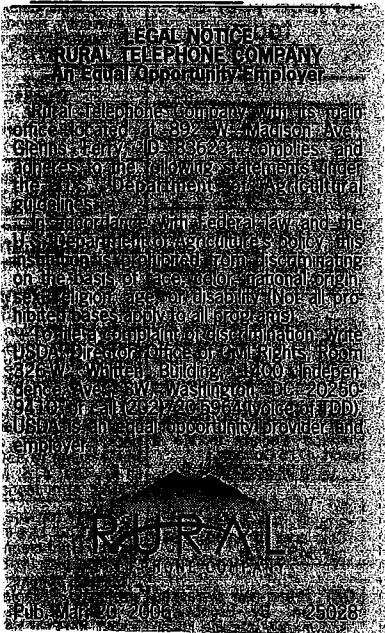


# The Idaho Statesman

P.O. Box 40, Boise, Idaho 83707-0040

## LEGAL ADVERTISING PROOF OF PUBLICATION

Account # <b>112511</b>	DTI# <b>1445592</b>	Identification <b>PUBLIC NOTICE</b>	Amount: <b>\$35.24</b>
Attention: <b>ALICE LAHMON</b>		P.O. #	Run Dates <b>MARCH 20, 2006</b>
RURAL TELEPHONE COMPANY 892 W. MADISON GLENN'S FERRY, ID 83623		Number of Lines <b>36</b>	Affidavit <b>1</b>
		Legal # <b>25028</b>	



JANICE HILDRETH, being duly sworn, deposes and says: That she is the Principal Clerk of *The Idaho Statesman*, a daily newspaper printed and published at Boise, Ada County, State of Idaho, and having a general circulation therein, and which said newspaper has been continuously and uninterruptedly published in said County during a period of twelve consecutive months prior to the first publication of the notice, a copy of which is attached hereto: that said notice was published in *The Idaho Statesman*, in conformity with Section 60-108, Idaho Code, as amended, for:

ONE

<input type="checkbox"/>	consecutive weekly	<input checked="" type="checkbox"/>	single
<input type="checkbox"/>	consecutive daily	<input type="checkbox"/>	odd skip

insertion(s)

beginning issue of:           MARCH                     20, 2006          

ending issue of:           MARCH                     20, 2006          

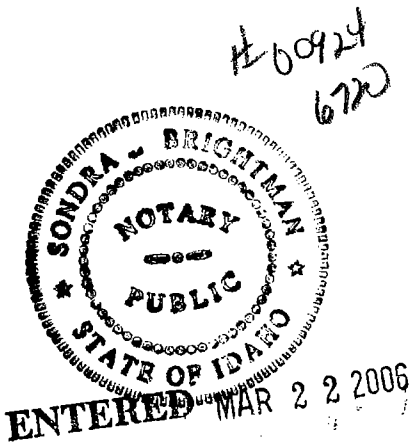
Janice Hildreth

STATE OF IDAHO        )  
                                      ).SS

COUNTY OF ADA        )

On this 20 day of MARCH in the year of 2006 before me, a Notary Public, personally appeared before me Janice Hildreth known or identified to me to be the person whose name subscribed to the within instrument, and being by me first duly sworn, declared that the statements therein are true, and acknowledged to me that she executed the same.

Sondra L. Brightman  
Notary Public for Idaho  
Residing at: Boise, Idaho  
My Commission expires: 6/30/06

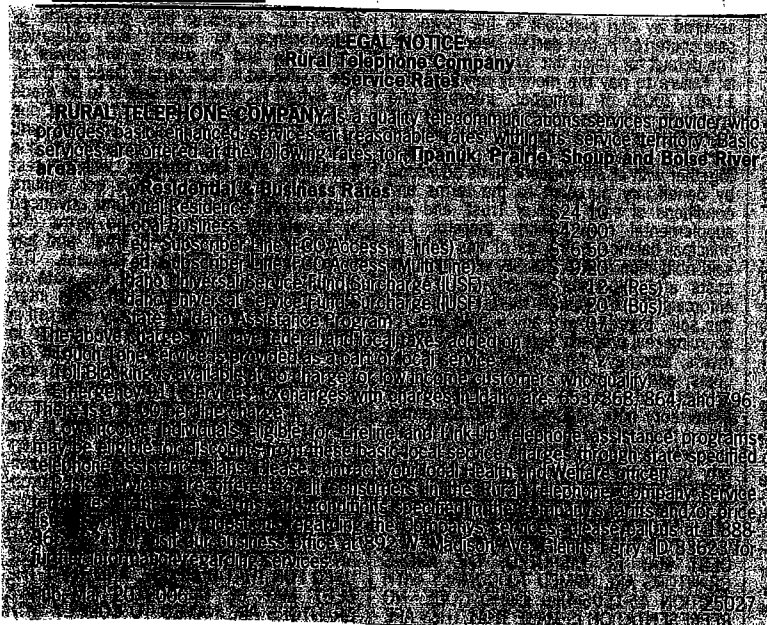


# The Idaho Statesman

P.O. Box 40, Boise, Idaho 83707-0040

## LEGAL ADVERTISING PROOF OF PUBLICATION

Account #	DTI#	Identification	Amount:
112511	1445601	PUBLIC NOTICE	\$75.00
Attention:	P.O.#	Run Dates	
ALICE LAHMON		MARCH 20, 2006	
RURAL TELEPHONE COMPANY 892 W. MADISON GLENN'S FERRY, ID 83623	Number of Lines		
	2 X 35		
	Affidavit	Legal #	
	1	25027	



JANICE HILDRETH, being duly sworn, deposes and says: That she is the Principal Clerk of *The Idaho Statesman*, a daily newspaper printed and published at Boise, Ada County, State of Idaho, and having a general circulation therein, and which said newspaper has been continuously and uninterruptedly published in said County during a period of twelve consecutive months prior to the first publication of the notice, a copy of which is attached hereto: that said notice was published in *The Idaho Statesman*, in conformity with Section 60-108, Idaho Code, as amended, for:

ONE

<input type="checkbox"/>	consecutive weekly	<input checked="" type="checkbox"/>	single
<input type="checkbox"/>	consecutive daily	<input type="checkbox"/>	odd skip

insertion(s)

beginning issue of: MARCH 20, 2006

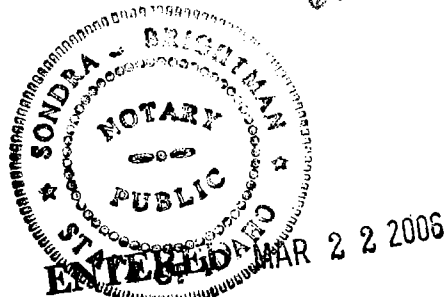
ending issue of: MARCH 20, 2006

*Janice Hildreth*

STATE OF IDAHO )  
 )  
 ) .ss  
COUNTY OF ADA )

On this 20 day of MARCH in the year of 2006 before me, a Notary Public, personally appeared before me Janice Hildreth known or identified to me to be the person whose name subscribed to the within instrument, and being by me first duly sworn, declared that the statements therein are true, and acknowledged to me that she executed the same.

Notary Public for Idaho  
Residing at: Boise, Idaho  
My Commission expires: 6/30/06



**Rural Telephone Company  
Service Rates**

RURAL TELEPHONE COMPANY is a quality telecommunications services provider who provides enhanced services at reasonable rates within its service territory. Basic services are offered at the following rates for Tiptonuk, Prairie, Shoup and Boise River Area.

**Residential & Business Rates**

Local Residence	\$24.40
Local Business	\$42.00
Fed. Subscriber Line (FCC Access Line)	\$ 6.60
Fed. Subscriber Line (FCC Access, Multi Line)	\$ 9.20
Idaho Universal Service Fund Surcharge (USF)	\$ 12 (Res)
Idaho Universal Service Fund Surcharge (USF)	\$ 20 (Bus)
State of Idaho Assistance Program	\$ 0.06

The above charges will have federal and local taxes added on.

Tough Tone service is provided as a part of local service.

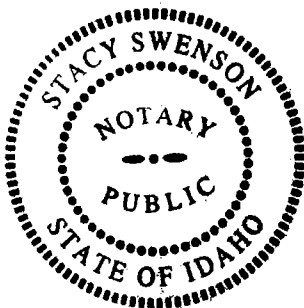
Toll Blocking is available at no charge for low-income customers who qualify.

Emergency 911 Services - Exchanges with charges in Idaho are 659-866, 864, and 796. There is a \$1.00 per line charge.

Low income individuals eligible for Lifeline and Link-Up telephone assistance programs may be eligible for discounts from these basic local service charges through state specified telephone assistance plans. Please contact your local Health and Welfare office.

Basic services are offered to all consumers in the Rural Telephone Company service territories at the rates, terms, and conditions specified in the Company's tariffs and/or price lists. If you have any questions regarding the Company's services, please call us at 1-888-366-7821 or visit our business office at 492 W. Madison Ave. Glenns Ferry, ID 83623 for further information regarding services.

One Publication: October 18, 2006



**AFFIDAVIT OF PUBLICATION**

COUNTY OF ELMORE } ss.  
STATE OF IDAHO

I, COLEEN W. SWENSON, DO SOLEMNLY SWEAR THAT I AM THE PUBLISHER OF THE:

**MOUNTAIN HOME NEWS**

A WEEKLY NEWSPAPER OF GENERAL CIRCULATION, PUBLISHED ONCE A WEEK, IN MOUNTAIN HOME, IDAHO, THAT THE NOTICE ATTACHED HERETO WHICH IS A PART OF PUBLICATION THEREOF WAS PUBLISHED IN SAID NEWSPAPER FOR 1 CONSECUTIVE WEEKS, THE 1st FIRST PUBLICATION HAVING BEEN MADE ON THE 18 DAY OF Oct, 2006, AND THE LAST PUBLICATION HAVING BEEN MADE ON THE 18th DAY OF Oct, 2006; EVERY WEDNESDAY ISSUE OF THE PAPER DURING THE PERIOD AND TIME OF PUBLICATION AND THAT THE NOTICE WAS PUBLISHED IN THE PAPER PROPER AND NOT IN A SUPPLEMENT THEREOF.

AND I FURTHER SWEAR THAT THE SAID MOUNTAIN HOME NEWS HAS BEEN CONTINUOUSLY AND UNINTERRUPTEDLY PUBLISHED IN SAID ELMORE COUNTY DURING THE PERIOD OF 78 CONSECUTIVE WEEKS PRIOR TO THE FIRST PUBLICATION OF THE ATTACHED NOTICE.

Coleen W. Swenson  
PUBLISHER

SUBSCRIBED AND SWORN TO ME THIS 18th DAY OF Oct, 2006.

Stacy Swenson  
NOTARY PUBLIC

RESIDING IN MOUNTAIN HOME, ELMORE COUNTY, IDAHO.

MY COMMISSION EXPIRES 11-17-2011.

**Rural Telephone Company  
Service Rates**

RURAL TELEPHONE COMPANY is a quality telecommunications services provider who provides basic enhanced services at reasonable rates within its service territory. Basic services are offered at the following rates for Atlanta, Three Creeks:

**Residential & Business Rates**

Local Residence	\$21.63
Local Business	\$40.68
Fed. Subscriber Line (FCC Access, 1 line)	\$ 6.50
Fed. Subscriber Line (FCC Access, Multi-line)	\$ 9.20
Idaho Universal Service Fund Surcharge (RSP - Residence)	\$ 1.12
Idaho Universal Service Fund Surcharge (RSP - Business)	\$ 1.20
State of Idaho Assistance Program	\$ 1.06

The above charges will have federal and local taxes added on.

Touch tone service is provided as a part of local service.

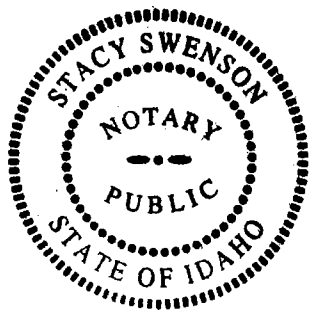
Full Blocking is available at no charge for low income customers who qualify.

Emerges 911 Services - Exchanges with charges in Idaho are 653, 668, 864, and 796. There is a \$1.00 per line charge.

Low income individuals eligible for lifeline and Link-Up telephone assistance programs may be eligible for discounts from these basic local service charges through state specified telephone assistance plans. Please contact your local Health and Welfare office.

Basic services are offered to all consumers in the Rural Telephone Company service territories at the rates, terms, and conditions specified in the Company's tariffs and/or price lists. If you have any questions regarding the Company's services, please call us at 1-888-366-7821 or visit our business office at 892 W. Madison Ave. Glenn's Ferry, ID 83623 for further information regarding services.

Original Publication: October 18, 2006



**AFFIDAVIT OF PUBLICATION**

COUNTY OF ELMORE } ss.  
STATE OF IDAHO

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Coleen W. Swenson  
PUBLISHER

SUBSCRIBED AND SWORN TO ME THIS 18<sup>th</sup> DAY OF Oct, 2006.

[Signature]  
NOTARY PUBLIC

RESIDING IN MOUNTAIN HOME, ELMORE COUNTY, IDAHO.

MY COMMISSION EXPIRES 11-17-2011.



**FURNISH TELEPHONE COMPANY**  
 An Equal Opportunity Employer

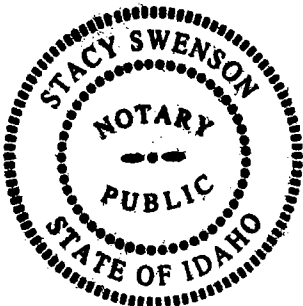
1977

3922 W. Madison Avenue, Glenn, Perry, ID 83625

News Telephone Company's business main office is located at 3922 W. Madison Avenue, Glenn, Perry, ID 83625. Complete product lines are available through its subsidiaries, U.S. Department of Agriculture, guides, brochures, and other materials. The company is prohibited from discriminating on the basis of race, color, national origin, sex, religion, age, or disability. Not all prohibited bases apply to all employees.

USDA Director, Office of Equal Rights, Room 926 W. William Building, 1400 Independence Avenue, SW, Washington, DC 20250-9340, or call (202) 720-6964 (voice) or (202) 720-6964 (TDD). USDA is an equal opportunity provider and employer.

© No. Publication October 18, 2006.



**AFFIDAVIT OF PUBLICATION**

COUNTY OF ELMORE } ss.  
 STATE OF IDAHO

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Coleen W. Swenson  
 PUBLISHER

SUBSCRIBED AND SWORN TO ME THIS 18<sup>th</sup> DAY OF Oct, 2006.

Stacy Swenson  
 NOTARY PUBLIC

RESIDING IN MOUNTAIN HOME, ELMORE COUNTY, IDAHO.

MY COMMISSION EXPIRES 11-17-2011.

**Rural Telephone Company  
Service Rates**

RURAL TELEPHONE COMPANY is a quality telecommunications services provider who provides basic enhanced services at reasonable rates within its service territory. Basic services are offered at the following rates for Atlanta, Three Creek:

**Residential & Business Rates**

Local Residence	\$21.63
Local Business	\$40.68
Red Subscriber Line (FCC Access Line)	\$ 6.50
Red Subscriber Line (FCC Access Multi Line)	\$ 9.20
Idaho Universal Service Fund (IUSF residence)	\$ 12
Idaho Universal Service Fund (IUSF business)	\$ 20
State of Idaho Assistance Program	\$ 07

The above charges will have federal and local taxes added on.

Touch Tone service is provided as a part of local service.

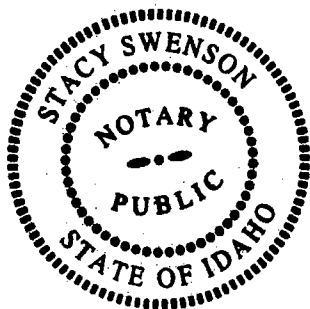
Toll Blocking is available at no charge for low income customers who qualify.

Emergency 911 Services - Exchanges with charges in Idaho are 653, 868, 864, and 796. There is a \$1.00 per line charge.

Low income individuals eligible for Lifeline and Link-Up telephone assistance programs may be eligible for discounts from these basic local service charges through state specified telephone assistance plans. Please contact your local Health and Welfare office.

Basic services are offered to all consumers in the Rural Telephone Company service territories at the rates, terms, and conditions specified in the Company's tariffs and/or price lists. If you have any questions regarding the Company's services, please call us at 1-888-366-7821, or visit our business office at 892 W. Madison Ave. Glenns Ferry, ID 83623 for further information regarding services.

One Publication: March 22, 2006



**AFFIDAVIT OF PUBLICATION**

COUNTY OF ELMORE } ss.  
STATE OF IDAHO

I, COLEEN W. SWENSON, DO SOLEMNLY SWEAR THAT I AM THE PUBLISHER OF THE:

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Coleen W Swenson  
PUBLISHER

SUBSCRIBED AND SWORN TO ME THIS 23rd DAY OF March, 2006.

Stacy Swenson  
NOTARY PUBLIC

RESIDING IN MOUNTAIN HOME, ELMORE COUNTY, IDAHO.

MY COMMISSION EXPIRES 11-17-2011.

**Rural Telephone Company  
Service Rates**

RURAL TELEPHONE COMPANY is a quality telecommunications services provider who provides basic enhanced services at reasonable rates within its service territory. Basic services are offered at the following rates for Tipton, Prairie, Shoup and Boise River area:

<b>Residential &amp; Business Rates</b>	
Local Residence	\$21.10
Local Business	\$42.00
Fed. Subscriber Line (FCC Access, 1 line)	\$ 6.50
Fed. Subscriber Line (FCC Access, Multi Line)	\$ 9.20
Idaho Universal Service Fund Surcharge (IUSF)	\$ 12 (Res)
Idaho Universal Service Fund Surcharge (IUSF)	\$ 20 (Bus)
State of Idaho Assistance Program	\$ .07

The above charges will have federal and local taxes added on.

Touch Tone service is provided as a part of local service.

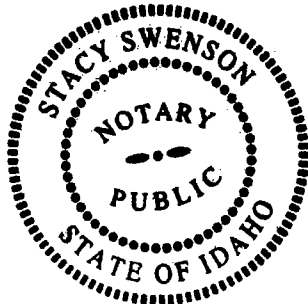
Toll Blocking is available at no charge for low income customers who qualify.

Emergency 911 Services - Exchanges with charges in Idaho are 653, 868, 864, and 796. There is a \$1.00 per line charge.

Low income individuals eligible for Lifeline and Link Up telephone assistance programs may be eligible for discounts from these basic local service charges through state specified telephone assistance plans. Please contact your local Health and Welfare office.

Basic rates are offered to all consumers in the Rural Telephone Company service territories at the rates, terms, and conditions specified in the Company's tariffs and/or price lists. If you have any questions regarding the Company's services, please call us at 1-888-366-7821, or visit our business office at 892 W. Madison Ave. Glenns Ferry, ID 83623 for further information regarding services.

One Publication: March 22, 2006.



**AFFIDAVIT OF PUBLICATION**

COUNTY OF ELMORE }ss.  
STATE OF IDAHO

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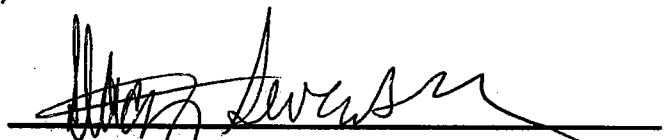
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PUBLISHER

SUBSCRIBED AND SWORN TO ME THIS 23rd DAY OF March, 2006.



NOTARY PUBLIC

RESIDING IN MOUNTAIN HOME, ELMORE COUNTY, IDAHO.

MY COMMISSION EXPIRES 11-17-2011.

**RURAL TELEPHONE COMPANY**  
 An Equal Opportunity Employer

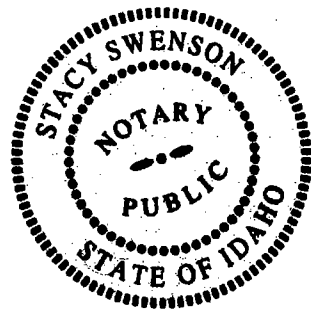
Rural Telephone Company, with its main office located at 892 W. Madison Avenue, Glenns Ferry, ID 83623, complies and adheres to the following statements under the U.S. Department of Agriculture guidelines:

In accordance with Federal law and the U.S. Department of Agriculture's policy, this institution is prohibited from discriminating on the basis of race, color, national origin, sex, religion, age, or disability. (Not all prohibited bases apply to all programs.)

To file a complaint of discrimination, write USDA, Director, Office of Civil Rights, Room 326-W, Whitten Building, 1400 Independence Avenue, SW, Washington, DC 20250-9410 or call (202) 720-5964. (Voice or TDD): USDA is an equal opportunity provider and employer.

**RURAL**

One Publication: March 22, 2006



# AFFIDAVIT OF PUBLICATION

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 STATE OF IDAHO

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Coleen W. Swenson  
 PUBLISHER

SUBSCRIBED AND SWORN TO ME THIS 23rd DAY OF March, 2006.

Stacy Swenson  
 NOTARY PUBLIC

RESIDING IN MOUNTAIN HOME, ELMORE COUNTY, IDAHO.

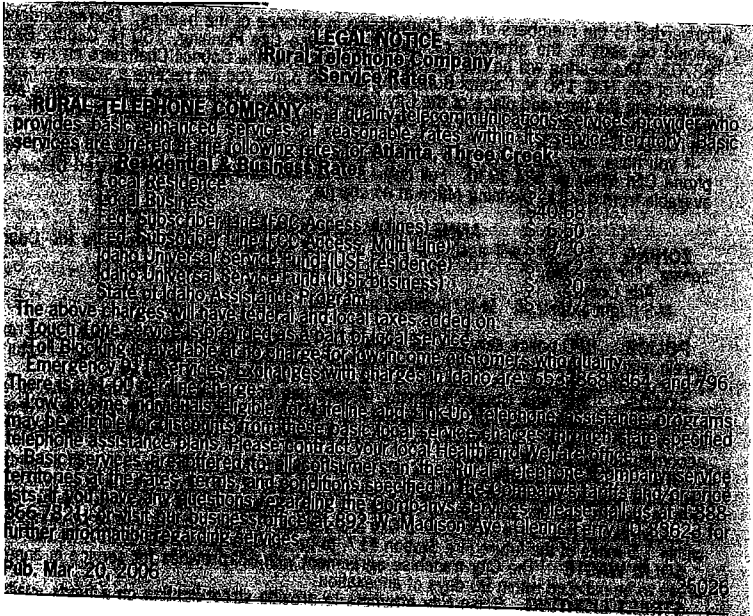
MY COMMISSION EXPIRES 11-17-2011.

# The Idaho Statesman

P.O. Box 40, Boise, Idaho 83707-0040

## LEGAL ADVERTISING PROOF OF PUBLICATION

Account # 112511	DTI# 1445597	Identification PUBLIC NOTICE	Amount: \$73.00
Attention: ALICE LAHMON	P.O. #	Run Dates MARCH 20, 2006	
RURAL TELEPHONE COMPANY 892 W. MADISON GLENN'S FERRY, ID 83623			Number of Lines 2 X 34
			Affidavit 1
			Legal # 25026



JANICE HILDRETH, being duly sworn, deposes and says: That she is the Principal Clerk of *The Idaho Statesman*, a daily newspaper printed and published at Boise, Ada County, State of Idaho, and having a general circulation therein, and which said newspaper has been continuously and uninterruptedly published in said County during a period of twelve consecutive months prior to the first publication of the notice, a copy of which is attached hereto: that said notice was published in *The Idaho Statesman*, in conformity with Section 60-108, Idaho Code, as amended, for:

ONE

<input type="checkbox"/>	consecutive weekly	<input checked="checked" type="checkbox"/>	single
<input type="checkbox"/>	consecutive daily	<input type="checkbox"/>	odd skip insertion(s)

beginning issue of: MARCH 20, 2006

ending issue of: MARCH 20, 2006

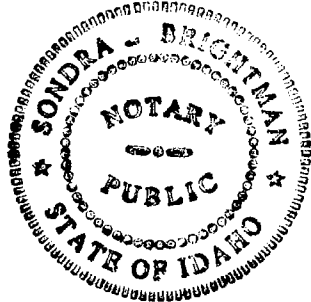
*Janice Hildreth*

STATE OF IDAHO )

) .SS

COUNTY OF ADA )

On this 20 day of MARCH in the year of 2006  
before me, a Notary Public, personally appeared before me  
Janice Hildreth known or identified to me to be the person  
whose name subscribed to the within instrument, and being  
by me first duly sworn, declared that the statements therein  
are true, and acknowledged to me that she executed the same.



Notary Public for Idaho  
Residing at: Boise, Idaho  
My Commission expires: 6/20/06

ENTERED MAR 22 2006

#00924  
6710

# The Idaho Statesman

P.O. Box 40, Boise, Idaho 83707-0040

## LEGAL ADVERTISING PROOF OF PUBLICATION

Account # 112511	DTI# 1567474	Identification PUBLIC NOTICE	Amount: \$35.24
Attention: KELLEY RODGERS		P.O. #	Run Dates OCTOBER 14, 2006
RURAL TELEPHONE COMPANY 892 W. MADISON GLENN'S FERRY, ID 83623		Number of Lines 36	Affidavit 1
		Legal # 27031	

**LEGAL NOTICE**  
**RURAL TELEPHONE COMPANY**  
**An Equal Opportunity Employer**

Rural Telephone Company with its main office located at 892 W. Madison Ave., Glenn's Ferry, ID 83623, complies and adheres to the following statements under the U.S. Department of Agricultural guidelines:

In accordance with Federal law and the U.S. Department of Agriculture's policy, this institution is prohibited from discriminating on the basis of race, color, national origin, sex, religion, age, or disability (Not all prohibited bases apply to all programs).

To file a complaint of discrimination, write: USDA, Director, Office of Civil Rights, Room 326-W, Whitten Building, 1400 Independence Ave., SW, Washington, DC 20250-9410, or call (202)720-5964 (voice of TDD). USDA is an equal opportunity provider and employer.



Pub. Oct. 14, 2006

27031

JANICE HILDRETH, being duly sworn, deposes and says: That she is the Principal Clerk of *The Idaho Statesman*, a daily newspaper printed and published at Boise, Ada County, State of Idaho, and having a general circulation therein, and which said newspaper has been continuously and uninterruptedly published in said County during a period of twelve consecutive months prior to the first publication of the notice, a copy of which is attached hereto: that said notice was published in *The Idaho Statesman*, in conformity with Section 60-108, Idaho Code, as amended, for:

ONE

consecutive weekly  single  
 consecutive daily  odd skip  
insertion(s)

beginning issue of: OCTOBER 14, 2006  
ending issue of: OCTOBER 14, 2006

*Janice Hildreth*

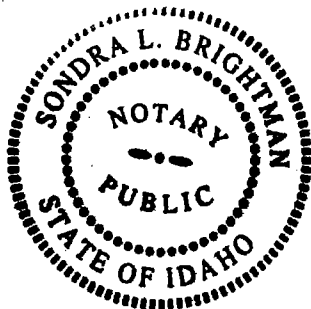
STATE OF IDAHO )  
) .ss  
COUNTY OF ADA )

On this 14 day of OCTOBER in the year of 2006  
before me, a Notary Public, personally appeared before me  
Janice Hildreth known or identified to me to be the person  
whose name subscribed to the within instrument, and being  
by me first duly sworn, declared that the statements therein  
are true, and acknowledged to me that she executed the same.

*Sondra L. Brightman*

Notary Public for Idaho  
Residing at: Boise, Idaho  
My Commission expires:

7/7/2012



publication  
)  
FALLS) SS.

being first duly sworn upon oath, depose and say that I am Legal Clerk of the [redacted] published daily at, Twin Falls, Idaho, and do solemnly swear that a copy of the notice per clipping attached, was published in the regular and entire issue of said newspaper, [redacted] ment thereof, for one consecutive publication, commencing with the [redacted] y of October, 2006 and ending with the issue dated 13th day of October, 2006  
I depose and say that said newspaper is a consolidation, effective February 16, 1942, of the Idaho Evening Times, published daily except Sunday, and the Twin Falls News, published theretofore daily except Monday, both of which newspapers had been published under said names in said city and county continuously and uninterruptedly for more than twelve consecutive months, and said TIMES-NEWS, since such consolidation, has been published daily except Saturday, until July 31, 1978, at which time said newspaper began daily publication under said name continuously and uninterrupted.

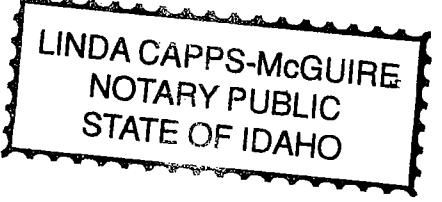
that pursuant to Section 60-108 Idaho Code, Thursday of each week has been designated as the day of publication by law or by order of any court of competent jurisdiction within the state of Idaho to be issued thereof as the day on which said legal will be published.

TO  
TWIN FALLS

October, 2006, before me  
personally appeared Ruby Ausderheide  
to me to be the person whose name subscribed to the within instrument, and being by me first duly sworn, he declared to me that the statements therein are true, and acknowledged to me that he executed the same.

Linda Capps McGuire  
Notary Public for Idaho  
Residing at Twin Falls, Idaho.

My commission expires: 5-19-09



[REDACTED CONTENT: This area contains a heavily obscured document, likely a rate schedule, with illegible text and numbers. Visible fragments include 'Residential Business Rates', 'Local Residence', 'Local Business', and various rates like '\$21.68', '\$40.68', '\$6.65', '\$9.20', '\$12.20', '\$20.20', '\$10.68'. It also contains a 'TWIN FALLS TELEPHONE COMPANY' logo at the bottom.

CERTIFICATE

State of Idaho )  
 ) ss  
County of Elmore )

WE, the undersigned Carmela M. Martell

and Mark R. Martell

of the Rural Telephone Company utility,

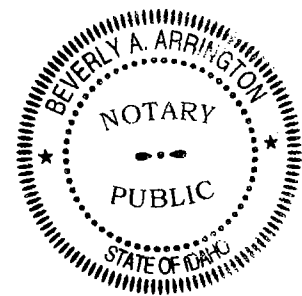
on our oath do severally say that the foregoing return has been prepared under our direction, from the original books, papers, and records of said utility; that we have carefully examined same, and declare the same to be a correct statement of the business affairs of said utility for the period covered by the return in respect to each and every matter and thing therein set forth, to the best of our knowledge, information and belief.

Carmela M. Martell  
(Chief Officer)

Mark R. Martell  
(Officer in Charge of Accounts)

Subscribed and Sworn to Before Me this 30 day of April, (Year) 2007.

Beverly A. Arrington  
Notary Public



My Commission expires March 28, 2012  
**MY COMMISSION EXPIRES**  
**BONDED THRU NOTARY PUBLIC UNDERWRITERS**

Rev 3/02

gdk/excel/jnelson/anulrpts/telannualrpt



2005 FORM I INPUT MASTER		For The Year Ended: December 31, 2004				Seperated Results of Idaho Operations				
COMPANY NAME: Rural Telephone Company, Inc.		Total Idaho Operations Subject To Separations				Intrastate Operation				
FCC Account and Description	Note No.	Line No.	MTS & WATS		TOLL PLS		MTS & WATS		TOLL PLS	
			Switched Access	Total	Special Access	Total	Switched Access	Special Access	EAS	Local (other)
<b>SUMMARY</b>										
Operating Revenues										
50XX Local-Billed	(1)	1.	545,501	0						545,501
-EAS Billed	(1)	2.	0	0						0
-EAS Settlement	(1)	3.	0	0						0
508X Access-SLC (End User)	(2)	4.	52,437	52,437						0
-Switched (TS+NTS)	(2)	5.	1,523,085	1,491,114	3,197					31,971
-Special	(2)	6.	32,365	9,488		22877				22,877
51XX Toll -Message	(3a)	7.	0	0						0
-Private Line	(3b)	8.	0	0						0
-Settlement	(3c)	9.	0	0						0
52XX Misc. Billing & Collection	(4)	10.	922	485	437					437
-Directory Advertising		11.	0	0						0
-Operating Rents		12.	0	0						0
-Other Misc.		13.	211,334	0						211,334
530X Less: Uncollectible Rev. (-)		14.	-87	0						-87
<b>Total Revenues</b>		15.	<b>2,365,557</b>	<b>1,553,524</b>	<b>32,408</b>	<b>22,877</b>	<b>0</b>	<b>756,748</b>	<b>-87</b>	<b>812,033</b>
<b>Operating Expenses</b>										
61XX-64XX Plant Specific Oper.	(5a)	16.	476,355	177,322	14,855	192,177		104,266	6,789	22,575
65XX Plant Nonspecific Operations	(5a)	17.	95,944	38,358	2,701	41,059		20,082	1,342	4,233
66XX Depreciation & Amortization	(5a)	18.	490,241	169,889	20,809	190,698		113,193	6,086	29,866
66XX Customer Operations	(5a)	19.	61,298	15,152	0	15,152		23,179	0	0
67XX Corporate Operations	(5a)	20.	451,896	186,225	11,318	197,543		98,698	5,117	17,134
---- Other Operating	(5a)	21.	0	0	0	0		0	0	0
<b>Total Expenses</b>	(5a)	22.	<b>1,575,734</b>	<b>586,946</b>	<b>49,683</b>	<b>636,629</b>		<b>359,418</b>	<b>19,334</b>	<b>73,808</b>
<b>Operating Taxes:</b>	(6)									
7240 General Taxes		23.	0	0	0	0		0	0	0
7230 State/Local Inc. Tax (Current)		24.	0	0	0	0		0	0	0
7220 Federal Income Tax (Current)		25.	238,947	88171	7434	95605		54645	3084	11203
7250 Net Deferred Income Taxes		26.	-438,299	-161732	-13636	-175368		-100235	-5657	-20550
7210 Net Investment Tax Credits		27.	0	0	0	0		0	0	0
<b>Total Taxes</b>		28.	<b>-199,352</b>	<b>-73,561</b>	<b>-6,202</b>	<b>-79,763</b>		<b>-45,590</b>	<b>-2,573</b>	<b>-9,347</b>
<b>Net Operating Income</b>		29.	<b>989,175</b>	<b>1,030,651</b>	<b>-33,993</b>	<b>996,658</b>		<b>-281,420</b>	<b>6,116</b>	<b>-64,461</b>
										<b>332,283</b>
										<b>-7,483</b>

<b>SUMMARY (continued)</b>																	
<b>Average Rate Base</b>																	
2001 Telecom. Plant in Service	(5b)	1.	8,099,296	2,967,145	240,688	3,207,833	1,789,729	119,626	377,276	2,604,832	4,891,463						
2005 Plant Acquisition Adjustment		2.	0			0					0						
3100 Less: Accumulated Depr. (-)	(5c)	3.	-4,567,742	-1,939,055	-153,286	-2,092,341	-900,567	-33,034	-202,123	-1,339,677	-2,475,401						
34xx-36xx Accumulated Amort. (-)	(5)	4.	-11,954	-4379	-355	-4,734	-2642	-177	-557	-3844	-7,220						
4100-4340 Accum. Deferred Tax (-)		5.	-438,299	-160569	-13025	-173,594	-96852	-6474	-20417	-140962	-264,705						
1220 Materials and Supplies		6.	167427	44985	912	45,897	42788	3910	5555	69277	121,530						
---- Equal Access Equipment	(7)	7.	0			0					0						
---- Other Rate Base		8.	1,024,166	376600	30110	406,710	227292	14888	47106	328170	617,456						
<b>Total Average Rate Base</b>		9.	<b>4,272,894</b>	<b>1,284,727</b>	<b>105,044</b>	<b>1,389,771</b>	<b>1,059,748</b>	<b>98,739</b>	<b>206,840</b>	<b>1,517,796</b>	<b>2,883,123</b>						

<b>PLANT IN SERVICE DETAIL</b>														
21XX	General Support Facilities													
1.		1,036,574	379,745	30,804	410,549	229,055	15,310	48,285	333,375					626,025
<b>22XX Central Office Equipment:</b>														
2.	CAT 1-Operator Systems	0			0									0
3.	CAT 2-Tandem Switching (Alloc.)	0			0									0
4.	CAT 2-Tandem Switching (Assign.)	0			0									0
5.	CAT 3-Local Switching	1,031,893	877,109		877,109				154,784					154,784
6.	CAT 4-12 -Exch. Trunk (Joint Use)	185,338							185,338					185,338
7.	CAT 4-12 -Exch. Trunk (Ded. Use)	183,768			181,923				1845					1,845
8.	CAT 4-13 -Subscr. Line (Joint Use)	665,197	166,299		166,299	166,299	0		332,599					498,898
9.	CAT 4-13 -Subscr. Line (Ded. Use)	0			0				0					0
10.	CAT 4-23 -IX Trunk (Joint Use)	672,700	380,883		380,883	291,817	0							291,817
11.	CAT 4-23 -IX Trunk Ckt. (Ded. Use)	5,599		3,733	3,733		1,866							1,866
12.	CAT 4-3 -Host/Remote Trunk Ckt.	0	0		0	0	0		0					0
13.	Other COE	0			0									0
14.	<b>Total COE</b>	<b>2,744,495</b>	<b>1,424,291</b>	<b>185,656</b>	<b>1,609,947</b>	<b>458,116</b>	<b>3,711</b>	<b>0</b>	<b>672,721</b>	<b>0</b>	<b>672,721</b>	<b>1,134,548</b>		<b>1,134,548</b>
<b>23XX Information Orig./Term. Equipment:</b>														
15.	CAT 1-Regulated CPE	0			0									0
16.	Other IOT	0			0									0
17.	<b>Total IOT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>24XX Cable &amp; Wire Facilities:</b>														
18.	CAT 1.3-Subscriber Line (Common)	3,549,332	887,333		887,333	887,333			177,466					2,661,999
19.	CAT 1.1,2-Subscriber Line (Ded.)	0			0									0
20.	CAT 2-Exch. Trunk (Joint Use)	142,291			0					142,291				142,291
21.	CAT 2-Exch. Trunk (Ded. Use)	29,537		19,691	19,691		9,846							9,846
22.	CAT 3-IX Trunk (Joint Use)	473,819	265,059		265,059	208,760								208,760
23.	CAT 3-IX Trunk (Ded. Use)	93,994		3,667	3,667		90,327							90,327
24.	CAT 4-Host/Remote Trunk	0	0		0				0					0
25.	Other C&WF	0			0									0
26.	<b>Total C&amp;WF</b>	<b>4,288,973</b>	<b>1,152,392</b>	<b>23,358</b>	<b>1,175,750</b>	<b>1,096,093</b>	<b>100,173</b>	<b>142,291</b>	<b>1,774,666</b>	<b>142,291</b>	<b>1,774,666</b>	<b>3,113,223</b>		<b>3,113,223</b>
<b>26XX Other Assets:</b>														
27.	Capital Leases	0			0									0
28.	Leasehold Improvements	0			0									0
29.	Intangibles	29,253	10,717	869	11,586	6,464	432	1,363	9,408					17,667
30.	<b>Total Other Assets</b>	<b>29,253</b>	<b>10,717</b>	<b>869</b>	<b>11,586</b>	<b>6,464</b>	<b>432</b>	<b>1,363</b>	<b>9,408</b>	<b>1,363</b>	<b>9,408</b>	<b>17,667</b>		<b>17,667</b>
31.	<b>Total Telecom. Plant in Service (5b)</b>	<b>8,099,295</b>	<b>2,967,145</b>	<b>240,687</b>	<b>3,207,832</b>	<b>1,789,728</b>	<b>119,626</b>	<b>191,939</b>	<b>2,790,170</b>	<b>191,939</b>	<b>2,790,170</b>	<b>4,891,463</b>		<b>4,891,463</b>

<b>Depreciated &amp; Amortization</b>												
<b>Accumulated Depreciation Detail</b>												
311X	General Support Facilities											
312X	Central Office Switching											
312X	Operator Systems											
312X	Central Office Transmission											
313X	Information Orig./Term. Equip.											
314X	Cable & Wire Facilities											
	<b>Total Accumulated Depreciation</b>											
(5c)												
	<b>Accumulated Amortization Detail</b>											
3410	Capital Leases											
3420	Leasehold Improvements											
3500	Intangibles											
3600	Acquisition Adjustment											
	<b>Total Accumulated Amortization</b>											
(5c)												

OPERATING EXPENSE DETAIL														
<b>61XX-64XX Plant Specific Operations</b>														
6110-20 General Support Facilities				53280	4322	57,602	32138	2148	6775	46774	87,835			
621X Central Office Switching		145,437		22601	2946	25,547	7269	59	2941	7734	18,003			
6220 Operator Systems		0				0					0			
623X Central Office Transmission		96,809		50240	6549	56,789	16159	131	6538	17192	40,020			
63XX Information Orig./Term. Equip.		0				0					0			
64XX Cable & Wire Facilities		190,560		51201	1038	52,239	48700	4451	6322	78848	138,321			
<b>Total Plant Specific</b>	(5a)	<b>476,356</b>		<b>177,322</b>	<b>14,855</b>	<b>192,177</b>	<b>104,266</b>	<b>6,789</b>	<b>22,576</b>	<b>150,548</b>	<b>284,179</b>			
<b>65XX Plant Nonspecific Operations</b>	(8)													
6512 Provisioning		208		76	6	82	46	3	10	67	126			
653X Network Operations		90,672		33217	2695	35,912	20036	1339	4224	29161	54,760			
6540 Access Paid to LECs	(9)	5,064		5064		5,064					0			
<b>Total Plant Nonspecific</b>	(5a)	<b>95,944</b>		<b>38,357</b>	<b>2,701</b>	<b>41,058</b>	<b>20,082</b>	<b>1,342</b>	<b>4,234</b>	<b>29,228</b>	<b>54,886</b>			
<b>656X Depreciation &amp; Amortization</b>	(8)													
6561 General Support Facilities		23,830		8730	708	9,438	5266	352	1110	7664	14,392			
6561 Central Office Switching		48,511		41234		41,234				7277	7,277			
6561 Operator Systems		0				0					0			
6561 Central Office Transmission		172,174		55010	18665	73,675	46056	373	18633	33437	98,499			
6561 Information Orig./Term. Equip.		0				0					0			
6561 Cable & Wire Facilities		244,836		64589	1410	65,999	61674	5348	10082	101733	178,637			
6563 Capital Leases		0				0					0			
6563 Leasehold Improvements		0				0					0			
6564 Intangibles		891		326	26	352	197	13	42	287	539			
6565 Acquisition Adjustment		0				0					0			
<b>Total Depreciation &amp; Amortization</b>	(5a)	<b>490,242</b>		<b>169,889</b>	<b>20,809</b>	<b>190,698</b>	<b>113,193</b>	<b>6,086</b>	<b>29,867</b>	<b>150,398</b>	<b>299,544</b>			

OPERATING EXPENSE (continued)										
66XX	Customer Operations									
661X	Marketing	15,445								15,445
662X	Operator Services	3,198								3,198
662X	Directory Publishing-Alpha.	706	324			247				382
662X	Directory Publishing-Classified									
662X	Directory Publishing-Foreign									
6623	Service Order Proc.-End User	7,513	3056			4457				4,457
6623	Payment & Collection-End User	5,635	1738			3897				3,897
6623	Billing Inquiry-End User	5,635	1738			3897				3,897
6623	Service Order Proc.-CXR									
6623	Payment & Collection-CXR									
6623	Billing Inquiry-CXR									
6623	Coin Administration									
6623	Rev. Acctg.-Toll Ticket Proc.									
6623	Rev. Acctg.-Local Mess. Proc.	4,854	873			3981				3,981
6623	Rev. Acctg.-Other Bill & Coll.	11,938	3560			4189				8,378
6623	Rev. Acctg.-SLC Billing	628	628							
6623	Rev. Acctg.-CXR B & C	5,021	2511			2510				2,510
6623	B & C Amts Paid to LECs									
6623	Other Customer Service	725	725							
	Total Customer Operations	61,298	15,153			23,178				46,145
67XX	Corporate Operations:									
671X	Executive & Planning	121,228	43283			28957				74,624
672X	General & Administrative	330,669	142942			69741				179,729
6728	EAS Settlement Expense									
	Total Corporate Operations	451,897	186,225			98,698				254,353
	Other Operating Expenses:									
	Equal Access Provision									
	Universal Service Fund									
	Lifeline Connection Assistance									
	Total Other									
	Total Operating Expenses	1,575,737	586,946			359,417				939,107
			49,684			19,334				486,545
			636,630			73,811				

OPERATING TAXES DETAIL																	
7240	General Taxes																
7240	Property	75,435	27,635	2,242	29,877	16,669	1,114	3,514	24,261	45,558							
7240	Gross Receipts	0			0					0							
7240	PUC Fee	0			0					0							
7240	Franchise Fees	0			0					0							
7240	Other	0			0					0							
	<b>Total General Taxes</b>	<b>75,435</b>	<b>27,635</b>	<b>2,242</b>	<b>29,877</b>	<b>16,669</b>	<b>1,114</b>	<b>3,514</b>	<b>24,261</b>	<b>45,558</b>							
72XX	Income Taxes (Calculated)																
	Net Income Before SIT & FIT	714,385	929,455	-42,438	887,017	-343,678	2,429	-77,325	245,942	-172,632							
	Less Fixed Charges (-)	83,541	25,021	2,114	27,135	20,746	1,958	4,115	29,587	56,406							
	<b>Subtotal (lines 7-8)</b>	<b>630,844</b>	<b>904,434</b>	<b>-44,552</b>	<b>859,882</b>	<b>-364,424</b>	<b>471</b>	<b>-81,440</b>	<b>216,355</b>	<b>-229,038</b>							
	Other SIT Base Add/Ded. (+)	0			0					0							
	<b>SIT Taxable Inc. (lines 9+-10)</b>	<b>630,844</b>	<b>904,434</b>	<b>-44,552</b>	<b>859,882</b>	<b>-364,424</b>	<b>471</b>	<b>-81,440</b>	<b>216,355</b>	<b>-229,038</b>							
	7230 SIT-Current (at 8%)	56,963	72,355	-3,564	68,791	-29,154	38	0	17,308	-11,808							
	Other FIT Base Add/Ded. (+)	0			0					0							
	<b>FIT Taxable Inc. (lines 9-12+-13)</b>	<b>573,861</b>	<b>832,079</b>	<b>-40,988</b>	<b>791,091</b>	<b>-335,270</b>	<b>433</b>	<b>-81,440</b>	<b>199,047</b>	<b>-135,790</b>							
	Gross FIT	222,802	282,907	-13,936	268,971	-113,992	147	0	67,676	-46,169							
	7210P Claimed ITC (-)	0			0					0							
	Surtax Elimination (-)	0			0					0							
	<b>7220 FIT-Current (lines 15-16-17)</b>	<b>222,802</b>	<b>282,907</b>	<b>-13,936</b>	<b>268,971</b>	<b>-113,992</b>	<b>147</b>	<b>0</b>	<b>67,676</b>	<b>-46,169</b>							

2004 FORM I INPUT MASTER												
For The Year Ended: December 31, 2005												
COMPANY NAME: Rural Telephone Company												
Results of Idaho Operations												
Description	Note No.	Line No.	Total Idaho Operations Subject To Separations	Interstate Toll	Intrastate Toll	Operation	Local (Other)					
Separation Parameters												
Plant												
SLU Minutes of Use (MOU)		1.	5,586,686	1,851,407	1,241,457	1,483,712	1,010,110					
SLU Factor		2.	1,000,000	0.45865	0.34985	0	0.1915					
Base SPF - January 1		3.	1,000,000	0.25	0.25		0.5					
Base SPF - December 31		4.	1,000,000	0.25	0.25		0.5					
Current Composite SPF	(20)	5.	1,000,000	0.25	0.25		0.5					
1996 Weighted DEM		6.	1,000,000	0.85			0.15					
1996 Unweighted DEM		7.	1,000,000	0.331396	0.222217	0.26558	0.180807					
Current CAT 3 Dial Equipment Minutes	(21)	8.	5,586,686	1,851,407	1,241,457	1,483,712	1,010,110					
Current Composite DEM Factor		9.	1,000,000	1			0					
Exchange Trunk - Joint Use MOU	(22)	10.	0									
Host/Remote MOU Kilometers	(23)	11.	0	0	0	0	0					
Equal Access MOU	(24)	12.	0									
Operator Standard Work Seconds	(25)	13.	0									
Tandem Switching MOU	(26)	14.	0									
IX Conversation MOU		15.	2,716,426	1,626,070	1,090,356		0					
IX Conversation Minute Kilometers		16.	0	0	0							
Other Parameters		17.										
Access Lines		17.	725									
Unseparated Loop Cost @ 11.1 ROR	(27)	18.	584237									
Gross Billed Revenues												
-Marketing Allocation Basis	(28a)	19.	0									
-Payment & Collection-End User	(28b)	20.	327,679	101,068	112,911		113,700					
-Payment & Collection-CXR	(28c)	21.	300	100	200							
Service Order Contacts												
-Service Order Proc.-End User	(29a)	22.	8,199	1,714	351		6,134					
-Service Order Proc.-CXR	(29b)	23.	0	0	0							
Billing Inquiry Contacts												
-Billing Inquiry-End User	(30a)	24.	327,679	101,068	112,911		113,700					
-Billing Inquiry-CXR	(30b)	25.	300	100	200							
SP+RC Toll Messages	(31)	26.	166,552	29,947	136,605							
EAS/Local Messages (Msg. Proc.)		27.	0									
'BIG 3' Expense Factor-Message	(32)	28.	1,000	0.371074	0.256764	0.036643	0.300487					
-PLS & Special Access		29.	0	0.021529	0.013504							
Operator Services Expense -- Factor		30.	0									
Access Minutes of Use (End Office)		31.	2,189,594	1392841	796753							



Rural Telephone Company - Idaho  
 Study Area: 472253  
 Study Year: 2005

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REVENUE REQUIREMENT SUMMARY

LINE	DESCRIPTION	SOURCE	INTERSTATE				INTRASTATE				LOCAL		
			MSG (b)	IntraLATA PL (c)	IntraLATA (d)	PL (e)	MSG (f)	IntraLATA (g)	PL (h)	IntraLATA (i)	EAS (j)	User Defined (k)	Other (l)
1	Net Telecom Plant	S-2,Ln46	1,284,726	105,043	-	-	94,884	-	-	98,740	206,841	-	1,517,795
2	Rate Base Adjustment #1	Records	-	-	-	-	-	-	-	-	-	-	-
3	Rate Base Adjustment #2	Records	-	-	-	-	-	-	-	-	-	-	-
4	Rate Base Adjustment #3	Ln12-.4	1,284,726	105,043	-	-	94,884	-	-	98,740	206,841	-	1,517,795
5	RATE BASE	Records	11,25000%	11,25000%	11,25000%	11,25000%	6,50000%	6,50000%	6,50000%	6,50000%	6,50000%	6,50000%	6,50000%
6	Rate of Return	Ln5%	144,532	11,817	-	-	6,167	-	-	13,445	13,445	-	98,657
7	RETURN ON RATE BASE	Records	144,532	11,817	-	-	6,167	-	-	13,445	13,445	-	98,657
8	Return Adjustment #1	Records	-	-	-	-	-	-	-	-	-	-	-
9	Return Adjustment #2	Ln7-8.9	25,021	2,114	-	-	1,860	-	-	4,115	4,115	-	29,587
10	NET RETURN	Records	119,511	9,704	-	-	4,307	-	-	9,329	9,329	-	69,070
11	Fixed Charges	Note 1	12,157	987	-	-	438	-	-	454	949	-	7,026
12	Amortization of Excess Defr Taxes	S-10,Ln24	46,582	3,783	-	-	1,679	-	-	3,637	3,637	-	26,927
13	Capitalized Payroll Taxes	S-10,Ln47	619,348	52,214	-	-	32,506	-	-	77,761	77,761	-	514,220
14	Depreciation Adjustment	S-10,Ln50	-	-	-	-	-	-	-	-	-	-	-
15	FIT Allowances/Disallowances	S-10,Ln53	-	-	-	-	-	-	-	-	-	-	-
16	FIT Allowances/Disallowances	S-14,Ln22	-	-	-	-	-	-	-	-	-	-	-
17	FIT Allowances/Disallowances	S-10,Ln59+60	-	-	-	-	-	-	-	-	-	-	-
18	Inc Adj Alloc on 2001	S-10,Ln61+62	-	-	-	-	-	-	-	-	-	-	-
19	Inc Adj Alloc on 2001	S-10,Ln63	-	-	-	-	-	-	-	-	-	-	-
20	Total Misc Inc Adjustment	Note 1	822,629	68,802	-	-	40,791	-	-	29,190	95,792	-	646,830
21	State Income Tax	Ln51	926	75	-	-	50	-	-	118	118	-	813
22	State ITC Amortization	S-10,Ln45	-	-	-	-	-	-	-	-	-	-	-
23	Net Federal Income Tax	Ln42	821,703	68,727	-	-	40,741	-	-	29,152	95,675	-	646,018
24	Federal ITC Amortization	S-10,Ln44	38,5437%	3,2238%	-	-	1,9110%	-	-	1,3675%	4,4878%	-	30,3028%
25	Operating Expenses & Taxes	S-3,Ln17	-	-	-	-	-	-	-	-	-	-	-
26	Nonoperating Expenses	S-10,Ln17+18	-	-	-	-	-	-	-	-	-	-	-
27	Unallocables	S-10,Ln57	-	-	-	-	-	-	-	-	-	-	-
28	Other Adjustments (Net RR)	Records	-	-	-	-	-	-	-	-	-	-	-
29	NET REVENUE REQUIREMENT	Ln10+20.26-27	2,134,402	181,817	-	-	1,860	-	-	1,958	4,115	-	29,587
30	Gross Receipts Tax	Note 2	25,021	2,114	-	-	1,860	-	-	4,115	4,115	-	29,587
31	REVENUE REQUIREMENT	S-10,Ln15	821,703	68,727	-	-	40,741	-	-	29,152	95,675	-	646,018
32	Distribution of Line 31	Ln28+29-30	38,5437%	3,2238%	-	-	1,9110%	-	-	1,3675%	4,4878%	-	30,3028%
33	Net Return	Ln31/31a	144,532	11,817	-	-	6,167	-	-	13,445	13,445	-	98,657
34	Fixed Charges	Ln10	25,021	2,114	-	-	1,860	-	-	4,115	4,115	-	29,587
35	Amortization of Excess Deferred Taxes	Ln11	-	-	-	-	-	-	-	-	-	-	-
36	Capitalized Payroll Taxes	Ln12	-	-	-	-	-	-	-	-	-	-	-
37	Depreciation Adjustment	Ln13	-	-	-	-	-	-	-	-	-	-	-
38	FIT Allowances/Disallowances	Ln14	-	-	-	-	-	-	-	-	-	-	-
39	FIT Allowances/Disallowances	Ln15	-	-	-	-	-	-	-	-	-	-	-
40	Inc Adj Alloc on 2001	Ln16	-	-	-	-	-	-	-	-	-	-	-
41	Inc Adj Alloc on 2001	Ln17	-	-	-	-	-	-	-	-	-	-	-
42	Federal ITC Amortization	S-10,Ln44	-	-	-	-	-	-	-	-	-	-	-
43	Total Income Adjustments	Ln3+38.40	25,021	2,114	-	-	1,860	-	-	4,115	4,115	-	29,587
44	Federal Taxable Income	Ln33-42 Gross Up	166,102	13,487	-	-	5,986	-	-	12,966	12,966	-	99,997
45	Federal Income Tax	Records	46,582	3,783	-	-	1,679	-	-	3,637	3,637	-	26,927
46	Federal Sur-Tax Allocation	Ln44-45-41	46,582	3,783	-	-	1,679	-	-	3,637	3,637	-	26,927
47	NET REVENUE REQUIREMENT	Ln33	144,532	11,817	-	-	6,167	-	-	13,445	13,445	-	98,657
48	Fixed Charges	Ln34	25,021	2,114	-	-	1,860	-	-	4,115	4,115	-	29,587
49	Other SIT Adjustments	Records	46,582	3,783	-	-	1,679	-	-	3,637	3,637	-	26,927
50	Federal Income Tax	Ln44	178,260	14,474	-	-	6,424	-	-	13,916	13,916	-	103,023
51	State Taxable Income	Ln43-46 Gross Up	12,157	987	-	-	438	-	-	454	949	-	7,026
52	State Income Tax	Records	-	-	-	-	-	-	-	-	-	-	-
53	State ITC Amortization	S-10,Ln45	-	-	-	-	-	-	-	-	-	-	-
54	NET STATE INCOME TAX	Ln48-49-50	12,157	987	-	-	438	-	-	454	949	-	7,026

Rural Telephone Company - Idaho  
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SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

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LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL			INTRA-STATE TOLL			LOCAL					
			TOTAL COMPANY (a)	MSG (b)	IntraLATA PL (c)	MSG (d)	IntraLATA PL (e)	MSG (f)	IntraLATA PL (g)	MSG (h)	IntraLATA PL (i)	EAS (j)	User Defined (k)	Other (l)
1	2110 Land & Support Assets	S-4, Ln13	1,036,575	379,745	30,804	-	-	-	208,536	15,310	48,285	-	-	333,375
2	2210 COE-Switching	S-5, Ln36	1,031,892	877,109	-	-	-	-	-	-	-	-	-	154,784
3	2220 COE-Operator	S-5, Ln23	1,712,603	547,182	185,656	-	-	-	40,740	3,711	185,338	-	-	332,599
4	2310 COE-Transmission	S-5, Ln11	4,288,972	1,152,392	23,358	-	-	-	58,489	100,172	142,291	-	-	1,774,666
5	2410 C&WF	Lr2, 5	7,033,457	2,576,683	209,014	-	-	-	139,229	103,883	327,629	-	-	2,262,048
6	Total COE, IOT, C&WF	Ln17r1a	100,000.00%	36,634,669	2,971,776	-	-	-	1,979,555	1,477,050	4,658,114	-	-	32,161,212
7	Distribution of Line 7													
8	Equal Access - Investment	S-5, Ln22	29,254	10,717	859	-	-	-	579	432	1,363	-	-	9,408
9	2680 Tangible Assets	S-5, Ln23	8,099,295	2,967,145	240,688	-	-	-	160,328	119,626	377,276	-	-	2,604,832
10	TELECOM PLT IN SVC-EXCL 2690	Ln17r1a	100,000.00%	36,634,669	2,971,776	-	-	-	1,979,555	1,477,050	4,658,114	-	-	32,161,212
11	Distribution of Line 11													
12	2690 Intangible Assets	S-5, Ln25	8,099,295	2,967,145	240,688	-	-	-	160,328	119,626	377,276	-	-	2,604,832
13	TELECOM PLANT IN SVC	Ln17r1a	100,000.00%	36,634,669	2,971,776	-	-	-	1,979,555	1,477,050	4,658,114	-	-	32,161,212
14	Distribution of Line 14													
15	2690 Land Assets	S-5, Ln22	8,099,295	2,967,145	240,688	-	-	-	160,328	119,626	377,276	-	-	2,604,832
16	2110 Land Assets	Ln17r1a	100,000.00%	36,634,669	2,971,776	-	-	-	1,979,555	1,477,050	4,658,114	-	-	32,161,212
17	2001 TPIS x/Land													
18	Distribution of Line 17													
19	2002 Prop Hid Fut Telecom Use	S-5, Ln26	817,306	299,417	24,288	-	-	-	16,179	12,071	38,071	-	-	262,855
20	2003 Plant Under Construction	S-5, Ln27	76,231	27,927	2,265	-	-	-	1,509	1,226	3,551	-	-	24,517
21	2005 Telecom Plant Adjustment	Ln14r1a, 21	8,992,831	3,294,488	267,241	-	-	-	1,809,161	132,823	418,898	-	-	2,892,204
22	TOTAL TELECOM PLANT													
23	1220 Materials and Supplies	S-5, Ln20	167,426	44,985	912	-	-	-	3,845	3,910	5,555	-	-	69,277
24	1500 Other Jur Assets-Net	S-5, Ln14	4,567,742	1,939,055	153,286	-	-	-	80,588	33,034	202,123	-	-	1,339,677
25	3100 Accumulated Depreciation	S-5, Ln28	11,953	4,379	355	-	-	-	237	177	557	-	-	3,844
26	Equal Access - Accum Depreciation	S-5, Ln30	11,953	4,379	355	-	-	-	237	177	557	-	-	3,844
27	3200 Acc Dep-Hld for Fut Use	S-5, Ln31...32	438,299	160,569	13,025	-	-	-	8,676	6,474	20,417	-	-	140,962
28	3400 Accum Annot-Tangible	S-5, Ln34	438,299	160,569	13,025	-	-	-	8,676	6,474	20,417	-	-	140,962
29	3500 Accum Annot-Intangible	S-5, Ln36	438,299	160,569	13,025	-	-	-	8,676	6,474	20,417	-	-	140,962
30	3600 Accum Annot-Other	S-5, Ln37	438,299	160,569	13,025	-	-	-	8,676	6,474	20,417	-	-	140,962
31	4100 Net Cur Def Op Inc Taxes	S-5, Ln38	438,299	160,569	13,025	-	-	-	8,676	6,474	20,417	-	-	140,962
32	4340 Noncur Def Op Inc Taxes	S-5, Ln39	438,299	160,569	13,025	-	-	-	8,676	6,474	20,417	-	-	140,962
33	Equal Access - Deferred Oper Inc Taxes	S-5, Ln40	438,299	160,569	13,025	-	-	-	8,676	6,474	20,417	-	-	140,962
34	4360 Other Deferred Credits-Net	S-5, Ln41	438,299	160,569	13,025	-	-	-	8,676	6,474	20,417	-	-	140,962
35	4370 Other Jur Lib & Def Credits-Net	S-5, Ln42	438,299	160,569	13,025	-	-	-	8,676	6,474	20,417	-	-	140,962
36	NET TELECOM PLANT	Ln22r2a-24...35	4,142,264	1,235,470	101,486	-	-	-	92,359	97,049	201,357	-	-	1,476,997
37	Distribution of Line 36	Ln22r2a-24...35	100,000.00%	29,626,000	2,450,000	-	-	-	2,229,776	2,342,936	4,861,000	-	-	35,656,997
38	1402 Rural Tel Bank Stock	S-5, Ln16	139,813	52,620	3,830	-	-	-	2,707	1,827	5,812	-	-	43,751
39	Cash Working Capital	S-5, Ln21	139,813	52,620	3,830	-	-	-	2,707	1,827	5,812	-	-	43,751
40	Equal Access - Unamortized Expenses	S-5, Ln26	139,813	52,620	3,830	-	-	-	2,707	1,827	5,812	-	-	43,751
41	Investment Allow/Disallow	S-5, Ln30	139,813	52,620	3,830	-	-	-	2,707	1,827	5,812	-	-	43,751
42	Accum Dep/Annot Allow/Disallow	S-5, Ln37	139,813	52,620	3,830	-	-	-	2,707	1,827	5,812	-	-	43,751
43	4040 Customer Deposits	S-5, Ln37	139,813	52,620	3,830	-	-	-	2,707	1,827	5,812	-	-	43,751
44	4040 Other Long-Term Lib.	S-5, Ln37	139,813	52,620	3,830	-	-	-	2,707	1,827	5,812	-	-	43,751
45	Other Telecom P/Adjust	Ln18r1a, 44	4,272,893	1,284,726	105,043	-	-	-	94,884	98,740	206,841	-	-	1,517,795
46	NET TELECOM PLT & OTH RATE BASE ITEMS	Ln18r1a, 44	100,000.00%	30,066,939	2,454,943	-	-	-	2,220,656	2,310,936	4,840,808	-	-	35,521,519
47	Distribution of Line 46													

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SEPARATED EXPENSE SUMMARY

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LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL				INTRASTATE TOLL				LOCAL		
			TOTAL COMPANY (a)	MSG (b)	IntraLATA PL (c)	MSG (d)	IntraLATA PL (e)	MSG (f)	IntraLATA PL (g)	MSG (h)	EAS (i)	User Defined (k)	Other (l)
1	Pri Spec Exp Accts 6210,6220	S-11,Ln30	330,818	124,042	10,533	-	6,459	-	65,669	4,640	15,801	-	103,774
2	6230,6310,6410	S-12,Ln19	80,672	33,217	2,695	-	1,795	-	18,241	4,224	29,161	-	22,967
3	PI NonSpec Account 6550	S-13,Ln57	61,238	15,152	1,337	-	1,337	-	21,842	20,024	155,903	-	32,2854%
4	Cust Oper Accts 6910,6920	Ln2,4	482,888	172,412	13,227	-	9,591	-	105,752	5,980	20,024	-	150,548
5	TOTAL BIG THREE EXPENSES	Ln59a	100,0000%	35,7043%	2,7392%	-	1,9661%	-	21,8993%	1,2383%	4,1467%	-	179,626
6	Distribution of Line 5												22,967
7	Client Specific Expenses	S-11,Ln31	476,355	177,322	14,855	-	9,338	-	94,928	6,789	22,575	-	150,548
8	Client NonSpecific Expenses	S-12,Ln44	586,185	208,247	23,510	-	11,921	-	121,354	7,429	34,099	-	179,626
9	Customer Operations Expenses	S-13,Ln57	61,238	15,152	1,337	-	1,337	-	21,842	5,117	17,134	-	22,967
10	Corporate Operations Expenses	S-14,Ln16	451,886	188,235	11,318	-	8,207	-	90,491	5,117	133,404	-	3,414
11	7300 Contributions	Ln17,Ln18	11,566	4,766	200	-	210	-	330,930	131	439	-	489,959
12	TOTAL OPERATING EXPENSES	Ln17..11	1,587,300	591,713	49,973	-	31,013	-	15,176	1,114	3,514	-	24,261
13	Operating Taxes	S-14,Ln26	75,435	27,635	2,242	-	1,493	-	-	-	-	-	-
14	Equal Access Expenses	S-14,Ln35	-	-	-	-	-	-	-	-	-	-	-
15	Expense Allowances/Disallowances	S-14,Ln40	-	-	-	-	-	-	-	-	-	-	-
16	5240 Rent Revenues	S-10,Ln43	1,662,735	619,348	52,214	-	32,506	-	346,106	20,579	77,761	-	514,220
17	TOTAL OPERATING EXP & TAXES	Ln17,Ln15..15-16 Ln17/Ln17a	100,0000%	37,2486%	3,1403%	-	1,9550%	-	20,8155%	1,2377%	4,6767%	-	30,9262%
18	Distribution of Line 17												
19	Total Depr & Amort	S-12,Ln43	480,241	169,889	20,809	-	10,122	-	103,071	6,086	29,866	-	150,398
20	Fixed Charges	S-10,Ln24	83,541	25,021	2,114	-	1,860	-	18,986	1,958	4,115	-	29,587
21	Total Operating Revenue	S-14,Ln33	1,662,735	619,348	52,214	-	32,506	-	346,106	20,579	77,761	-	514,220
22	Total Operating Expense & Taxes	Ln17	-	-	-	-	-	-	-	-	-	-	-
23	Uncollectibles	S-10,Ln57	83,541	25,021	2,114	-	1,860	-	18,986	1,958	4,115	-	29,587
24	Fixed Charges	Ln20	-	-	-	-	-	-	-	-	-	-	-
25	Income Adjustments	S-10,Ln63	(1,746,276)	(644,368)	(54,328)	-	(34,366)	-	(364,932)	(22,536)	(81,877)	-	(543,807)
26	Net Income	Ln21..25	100,0000%	36,8986%	3,1111%	-	1,9680%	-	20,9012%	1,2905%	4,6886%	-	31,1409%
27	Distribution of Line 26	Ln26/28a											
28	TOTAL CASH OPER EXPENSES	Ln17+15-19+20 Ln28/28a	1,256,035	474,480	33,519	-	24,244	-	261,922	16,450	52,011	-	383,409
29	Distribution of Line 28												
30													
31	Other Operating Income	S-14,Ln32	-	-	-	-	-	-	-	-	-	-	-
32	AFUDC	S-10,Ln15	2,527	926	75	-	50	-	508	37	118	-	813
33	Operating Revenue	S-14,Ln33-Ln31	-	-	-	-	-	-	-	-	-	-	-
34	Uncollectible Revenue	S-10,Ln57	-	-	-	-	-	-	-	-	-	-	-
35	Income Effect Jurisdictional Difference	S-10,Ln60	-	-	-	-	-	-	-	-	-	-	-
36	IRS Income Adjustment	Ln1..34	-	-	-	-	-	-	-	-	-	-	-
37	TOTAL REVENUE & OTHER INCOME		2,527	926	75	-	50	-	508	37	118	-	813
38	Contributions	S-10,Ln16	11,566	4,766	290	-	210	-	2,316	131	439	-	3,414
39	Operating Expenses	Ln12,Ln11	1,575,734	586,947	49,683	-	30,803	-	328,514	19,334	73,809	-	486,545
40	Operating Taxes	S-14,Ln26	75,435	27,635	2,242	-	1,493	-	15,176	1,114	3,514	-	24,261
41	Fixed Charges	S-10,Ln24	83,541	25,021	2,114	-	1,860	-	18,986	1,958	4,115	-	29,587
42	TOTAL OPERATING EXPENSES	Ln36..39	1,746,276	644,368	54,328	-	34,366	-	364,932	22,536	81,877	-	543,807
43	State Taxable Income	Ln35-Ln40	(1,743,749)	(643,443)	(54,253)	-	(34,316)	-	(384,484)	(22,499)	(81,759)	-	(542,994)
44	State Income Tax		(118,924)	(43,883)	(3,700)	-	(2,340)	-	(24,558)	(1,534)	(5,676)	-	(37,032)
45	Federal Taxable Income	Ln35-Ln40	(1,743,749)	(643,443)	(54,253)	-	(34,316)	-	(384,484)	(22,499)	(81,759)	-	(542,994)
46	Federal Income Tax	Ln42	(118,924)	(43,883)	(3,700)	-	(2,340)	-	(24,558)	(1,534)	(5,676)	-	(37,032)
47	Net Federal Taxable Income	Ln35-Ln44	(1,824,825)	(599,561)	(50,553)	-	(31,976)	-	(339,628)	(20,965)	(76,183)	-	(505,962)
48	Federal Income Tax	S-10,Ln44	(465,764)	(168,177)	(14,180)	-	(6,969)	-	(95,265)	(5,881)	(21,369)	-	(141,922)
49	Amortization of Investment Tax Credit	Ln46-Ln47	(655,764)	(168,177)	(14,180)	-	(6,969)	-	(95,265)	(5,881)	(21,369)	-	(141,922)
50	Federal Income Tax												

GENERAL SUPPORT FACILITIES

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL						INTRASTATE TOLL				LOCAL		
			TOTAL COMPANY (a)	MSG (b)	IntraLATA (c)	PL (c)	MSG (d)	IntraLATA (e)	PL (f)	MSG (f)	IntraLATA (g)	PL (g)	EAS (h)	User Defined (k)	Other (l)
<b>SEPARATIONS FACTORS</b>															
1	Carrier Classification	Records													
2	Big Three Expenses Distr	S-3, Lin6													
3	Total COE, IOT, C&MF Distr	S-2, Lin8													
<b>LAND &amp; SUPPORT ASSETS SEPARATION</b>															
4	2110 Land & Support Assets	Note 1	1,036,575	379,745	30,804										
5	Support Assets-Joint X/GSF - B&C	Note 1	-	-	-	-	-	-	-	-	-	-	-	-	-
6	General Support Facilities - B&C	Note 1	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Direct Assignment	Direct	1,036,575	379,745	30,804										
8	Total Support Assets	Lin5-7	1,036,575	379,745	30,804										
9	Distribution of Line 8	Lin8/a	100,000%	36.6346%	2.9717%										
10	Land	Note 1	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Total Land	Lin10-11	-	-	-	-	-	-	-	-	-	-	-	-	-
13	TOTAL LAND & SUPPORT ASSETS	Lin8-12	1,036,575	379,745	30,804										
14	Distribution of Line 13	Lin13/a13a	100,000%	36.6346%	2.9717%										

Note 1: If Carrier Classification = A, then  
 Lin5a-2, Lin6a-2, Lin10a-2  
 Lin5a-3, Lin6a-3, Lin10a-3

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

Rural Telephone Company - Idaho  
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CENTRAL OFFICE EQUIPMENT

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL				INTRASTATE TOLL				LOCAL							
			MSG (e)	IntraLATA PL (e)	MSG (e)	IntraLATA PL (e)	MSG (e)	IntraLATA PL (e)	MSG (e)	IntraLATA PL (e)	EAS (e)	User Defined (k)	Other (l)					
<b>SEPARATIONS FACTORS</b>																		
1	WSWS Pct-Switchboards	Records																
2	WSWS Pct-Directory Assistance	Records																
3	Sub Line MOU Pct	Records																
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																
<b>COE CATEGORIES 1-3 SEPARATION</b>																		
10	2220 Operator Systems																	
11	Cat 1-Operator Systems																	
12	Loc, Toll, DSA, DSB, and																	
13	Traffic Switchboards																	
14	Aux-Direct Assist																	
15	Aux-Intercept																	
16	Jt Exch & Toll SOB																	
17	TSPS-Oper Position																	
18	TSPS-RTA																	
19	TSPS-Other																	
20	Direct Assignment																	
21	Total Cat 1																	
22	Distribution of Line 21																	
23	TOTAL COE-OPERATOR																	
24	Distribution of Line 23																	
25	2210 Central Office Switching																	
26	Cat 2-Tandem Switching																	
27	Direct Assignment																	
28	Total Cat 2																	
29	Distribution of Line 28																	
30	Cat 3-Local Switching - TS																	
31	Cat 3-Local Switching - NTS																	
32	Direct Assignment																	
33	Total Cat 3																	
34	Distribution of Line 34																	
35	TOTAL COE-SWITCHING																	
36	Distribution of Line 36																	
37	Distribution of Line 36																	
	<b>TOTAL COMPANY</b>																	
			100.00000%	45.8650%	85.0000%	3.110%	31.8750%	154,784	154,784	15,000%	15,000%	154,784	154,784	15,000%	15,000%	154,784	154,784	15,000%
			100.00000%	85.0000%	85.0000%			877,109	877,109	85.0000%	85.0000%	877,109	877,109	85.0000%	85.0000%	877,109	877,109	85.0000%
			1,031,882	1,031,882	1,031,882			1,031,882	1,031,882	100.0000%	100.0000%	1,031,882	1,031,882	100.0000%	100.0000%	1,031,882	1,031,882	100.0000%

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CENTRAL OFFICE EQUIPMENT  
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 Sheet 2 of 3

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL			INTRASTATE TOLL			LOCAL					
			MSG (b)	InterLATA PL (c)	InterLATA PL (e)	MSG (d)	InterLATA PL (f)	InterLATA PL (g)	MSG (h)	InterLATA PL (i)	EAS (j)	User Defined (k)	Other (l)	
38	WB Line	Records												
39	Ex Trk WB	Records												
40	REL MCO's - Exchange Trunk	Records												
41	Guess Allocator (Trans SPP)	Records												
42	COE Cat 4.2-L-Firm to Others Pct	Records	25.0000%					2.2230%				22.7770%		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	Ln66a*38												
47	Direct Assignment	Direct		181,923										1,845
48	4.12 Exch Trunk - EAS	Direct												
49	Ex Trk vWB - Basic	Ln49a*40												
50	Ex Trk vWB - Basic DA	Direct												
51	Ex Trk WB	Ln51a*39												
52	Exch Trk WB - Direct Assignment	Direct												
53	4.13 Ex Line vWB	Ln54b*41												
54	Joint MSG	Ln54c.1	166,299					14,787				151,512		332,599
55	PL & Local	Direct												
56	Direct Assignment - Basic/Special	Direct												
57	Cat 4.2-Interexchange													
58	4.21 Firm to Others	Ln58a*42												
59	4.22 Mixedband	Direct												
60	Joint MSG	Ln60a*43												
61	PL	Direct												
62	Direct Assignment	Direct		3,733										1,866
TOTAL COMPANY (a)			721											
TOTAL COMPANY (a)			665,197											

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL			INTRASTATE TOLL			LOCAL					
			Joint MSG (b) <th>InterLATA PL (c) <th>InterLATA PL (e) <th>MSG (d) <th>InterLATA PL (f) <th>InterLATA PL (g) <th>MSG (h) <th>InterLATA PL (i) <th>EAS (j) <th>User Defined (k) <th>Other (l) </th></th></th></th></th></th></th></th></th></th>	InterLATA PL (c) <th>InterLATA PL (e) <th>MSG (d) <th>InterLATA PL (f) <th>InterLATA PL (g) <th>MSG (h) <th>InterLATA PL (i) <th>EAS (j) <th>User Defined (k) <th>Other (l) </th></th></th></th></th></th></th></th></th>	InterLATA PL (e) <th>MSG (d) <th>InterLATA PL (f) <th>InterLATA PL (g) <th>MSG (h) <th>InterLATA PL (i) <th>EAS (j) <th>User Defined (k) <th>Other (l) </th></th></th></th></th></th></th></th>	MSG (d) <th>InterLATA PL (f) <th>InterLATA PL (g) <th>MSG (h) <th>InterLATA PL (i) <th>EAS (j) <th>User Defined (k) <th>Other (l) </th></th></th></th></th></th></th>	InterLATA PL (f) <th>InterLATA PL (g) <th>MSG (h) <th>InterLATA PL (i) <th>EAS (j) <th>User Defined (k) <th>Other (l) </th></th></th></th></th></th>	InterLATA PL (g) <th>MSG (h) <th>InterLATA PL (i) <th>EAS (j) <th>User Defined (k) <th>Other (l) </th></th></th></th></th>	MSG (h) <th>InterLATA PL (i) <th>EAS (j) <th>User Defined (k) <th>Other (l) </th></th></th></th>	InterLATA PL (i) <th>EAS (j) <th>User Defined (k) <th>Other (l) </th></th></th>	EAS (j) <th>User Defined (k) <th>Other (l) </th></th>	User Defined (k) <th>Other (l) </th>	Other (l)	
63	COE Cat 4.13 Working Loops	Records	721											
64	COE Cat 4.13 Assigned Intra	Note 1	665,197											
Note 1: Cost per loop =														922.60

Rural Telephone Company - Idaho  
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CENTRAL OFFICE EQUIPMENT

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 Sheet 3 of 3

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)	User Defined (k)	Other (l)
65	SEPARATIONS FACTORS	Records	100.0000%	-	-	-	3,8500%	-	39.5220%	-	-	-	-
66	Conversation Minutes Per	Records	100.0000%	-	-	-	3,8500%	-	39.5220%	-	-	-	-
67	COE CATEGORY 4 SEPARATION (Cont)	Records	100.0000%	-	-	-	3,8500%	-	39.5220%	-	-	-	-
68	86 HeteroRemo MOU Miles Per	Records	100.0000%	-	-	-	3,8500%	-	39.5220%	-	-	-	-
69	87 4.23 All Other	Lr82764	672,700	390,863	-	-	25,953	-	265,864	-	-	-	-
70	Joint MSG	Lr82c.1	672,700	390,863	-	-	25,953	-	265,864	-	-	-	-
71	PL, TWA & Local	Direct	672,700	390,863	-	-	25,953	-	265,864	-	-	-	-
72	Direct Assignment - Nonaccess	Direct	672,700	390,863	-	-	25,953	-	265,864	-	-	-	-
73	Cat 4.3-HeteroRemo MSG	Lr72a*66	1,712,603	547,182	185,656	-	40,740	-	417,376	3,711	185,338	-	332,599
74	Joint (WATS)	Lr75	1,712,603	547,182	185,656	-	40,740	-	417,376	3,711	185,338	-	332,599
75	WATS	Lr7676a	1,712,603	547,182	185,656	-	40,740	-	417,376	3,711	185,338	-	332,599
76	Direct Assignment	Direct	1,712,603	547,182	185,656	-	40,740	-	417,376	3,711	185,338	-	332,599
77	Total Cat 4	Lr46.62-67.74	1,712,603	547,182	185,656	-	40,740	-	417,376	3,711	185,338	-	332,599
78	TOTAL COE-TRANSMISSION	Lr75	1,712,603	547,182	185,656	-	40,740	-	417,376	3,711	185,338	-	332,599
79	Distribution of Line 76	Lr7676a	1,712,603	547,182	185,656	-	40,740	-	417,376	3,711	185,338	-	332,599
80	TOTAL CENTRAL OFFICE EQUIP	Lr23+36-76	2,744,485	1,424,281	185,656	-	40,740	-	417,376	3,711	185,338	-	487,362
81	Distribution of Line 78	Lr7676a	2,744,485	1,424,281	185,656	-	40,740	-	417,376	3,711	185,338	-	487,362
82	Total	Lr7676a	100.0000%	51.8963%	6.7647%	-	1.4844%	-	15.2078%	0.1352%	6.7531%	-	17.7585%

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)	User Defined (k)	Other (l)
80	COE Cat 4.23 Terms -	Records	115	-	-	-	-	-	-	-	-	-	-
81	-Joint Message Total Terminations	Note 1	115	-	-	-	-	-	-	-	-	-	-
82	COE Cat 4.23 - Terms	Note 1	672,700	-	-	-	-	-	-	-	-	-	-
	-Joint Message Total Allocated Investment	Note 1	672,700	-	-	-	-	-	-	-	-	-	-
			5,849.56	-	-	-	-	-	-	-	-	-	-

Note 1: Cost per termination =

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INFORMATION ORIGIN/TERM EQUIPMENT

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)			
1	Gross Allocator (Trans SPP)	Records	25.0000%	-	-	-	-	2.2230%	-	-	-	-	-	-	-	50.0000%
2	REL MCO's - Coinless Pub Tel	Records	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	TOT EQUIPMENT SEPARATION		-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	3 2310 Into Orig/Term Equip	Ln4s-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Cat 1-Other IOT	Ln5d-2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Cable Pub Tel Eq	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Direct Assignment	Ln4..5	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Total Category 1	Ln777a	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Distribution of Line 7	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Cat 2-Cust Prem Equip	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Distribution of Line 9	Ln7+9	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	TOTAL INFO ORIGIN/TERM EQUIP	Ln11/11a	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Distribution of Line 11		-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	TOTAL COMPANY	(g)	100.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-



Rural Telephone Company - Idaho  
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CABLE AND WIRE FACILITIES

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 Sheet 1 of 2

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL				INTRASTATE TOLL				LOCAL				
			TOTAL COMPANY (e)	MSG (b)	InterLATA (c)	PL (d)	MSG (d)	InterLATA (e)	PL (f)	MSG (g)	InterLATA (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
<b>SEPARATIONS FACTORS</b>															
1	Gross Allocator Pkt (Trans SPF)	Records	100.0000%	25.0000%	-	-	-	-	-	-	-	-	-	-	50.0000%
2	REL MOU's - Exchange Trunk	Records	-	-	-	-	-	-	-	-	-	-	-	-	-
3	WB Line	Records	-	-	-	-	-	-	-	-	-	-	-	-	-
4	MOU Pkt-Ex-Trk-WB	Records	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>C&amp;WF CAT 1-2 SEPARATION</b>															
5	2410 Cable & Wire Facilities														
6	Cat 1-Exch Lines M&WB														
7	1.1 Intra PL & WATS	Lr22a.i	3,549,332	887,333	-	-	-	-	-	78,502	-	-	808,431	-	1,774,666
8	1.2 Intra PL & WATS	Lr22b.d	-	-	-	-	-	-	-	-	-	-	-	-	-
9	1.3 Jumbo Used	Lr22b*1	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Total Category 1	Lr7..10	3,549,332	887,333	-	-	-	-	-	78,502	-	-	808,431	-	1,774,666
12	Cat 2-WB & Exch Trunk	Lr13a*2	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Ex Trk - Print message	Direct	142,291	-	-	-	-	-	-	-	-	-	-	-	-
14	Ex Trk - EAS	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Ex Line WB	Lr15a*3	29,537	-	-	-	-	-	-	-	-	-	-	-	-
16	WB Line	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
17	WB Trunk	Lr17a*4	-	-	-	-	-	-	-	-	-	-	-	-	-
18	WB Trunk DA	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Total Category 2		171,827	-	-	-	-	-	-	-	-	-	-	-	142,291
			TOTAL COMPANY (e)	Joint MSG (b)	InterLATA (c)	PL (d)	MSG (d)	InterLATA (e)	PL (f)	MSG (g)	InterLATA (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
20	C&WF Cat 1 Working Loops	Records	721	721	-	-	-	-	-	-	-	-	-	-	-
21	Distribution of Line Z1	Lr2020a	100.0000%	100.0000%	-	-	-	-	-	-	-	-	-	-	-
22	Cat 1-Ex Line xWB	Lr22a*21	3,549,332	3,549,332	-	-	-	-	-	-	-	-	-	-	-

Note 1: Cost per loop = 4,922.7906

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CABLE AND WIRE FACILITIES

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 Sheet 2 of 2

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL				INTRASTATE TOLL				LOCAL						
			TOTAL COMPANY (a)	MSG (b)	InterLATA (c)	PL (c)	MSG (d)	InterLATA (e)	PL (e)	MSG (f)	InterLATA (g)	PL (g)	MSG (h)	InterLATA (i)	PL (i)	EAS (j)	User Defined (k)
<b>SEPARATIONS FACTORS</b>																	
23	Interexchange TRK WB	Records															
24	COMM Pct-IX xWB	Records	100.0000%	55.8410%	-	-	-	-	-	-	-	-	-	-	-	-	-
25	C&WF TWX Connect Min Miles Pct-IT	Records	100.0000%	55.8410%	-	-	-	-	-	-	-	-	-	-	-	-	-
26	C&WF TWX Connect Min Miles Pct-Rmt	Records	100.0000%	55.8410%	-	-	-	-	-	-	-	-	-	-	-	-	-
27	Host/Remote MOU Miles Pct	Records															
<b>C&amp;WF CAT 3-4 SEPARATION</b>																	
28	Cat 3-Interexchange C&WF		93,994														
29	WB PL - Direct Assignment	Direct			3,667												
30	WB PL - Joint Message	Ln30a*23															
31	Joint MSG xWB	Ln48b*24	473,819	265,059				19,588									
32	PL, TWX & Local xWB	Ln49c.1															
33	Joint TWX-IT	Ln49*25															
34	Joint TWX-Rmt	Ln49K*26															
35	Direct Assignment - Nonrecess	Direct															
36	Total Category 3	Ln28..35	567,813	265,059	3,667			19,588									
37	Cat 4-Host/Remote C&WF																
38	Joint (x)WATS	Ln38a*27															
39	WATS	Direct															
40	Direct Assignment	Direct															
41	Total Category 4	Ln38..40															
42	TOTAL CABLE & WIRE FACILITIES	Ln11+19+38+41	4,288,972	1,152,392	23,359			98,489									
43	Distribution of Line 42	Ln42/42a	100.0000%	28.8697%	0.5446%			2,2963%									

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL				INTRASTATE TOLL				LOCAL			
			TOTAL COMPANY (a)	Joint MSG Excl TWX (b)	InterLATA (c)	PL (c)	MSG (d)	InterLATA (e)	PL (e)	MSG (f)	InterLATA (g)	PL (g)	MSG (h)	User Defined (i)
<b>ASSIGNMENT OF C&amp;WF CAT 3</b>														
44	Equip IX Circ Miles-MSG	Records	1,285	1,285										
45	-PL, TWX&Local	Records												
46	Distribution of Line 44	Ln44/44a	100.0000%	100.0000%										
47	Distribution of Line 45	Ln45/44a												
48	Cat 3-All Other xWB-MSG	Ln48a*46	473,819	473,819										
49	-PL, TWX&Local	Ln48b*47												

Note 1: Cost per circuit mile = 365.66

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AMORTIZABLE ASSETS

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL				INTRASTATE TOLL				LOCAL					
			TOTAL COMPANY (e)	MSG (b)	IntraLATA (c)	PL (d)	MSG (b)	IntraLATA (c)	PL (d)	PL (f)	MSG (b)	IntraLATA (c)	PL (d)	EAS (g)	User Defined (k)	Other (l)
<b>SEPARATIONS FACTORS</b>																
1	Land & Support Assets Distr	S-4, Ln14	100.0000%	36.6346%	2.9717%	-	-	-	-	1.9795%	-	-	-	4.6581%	-	32.1612%
2	2210 COE-Switch Distr	S-5, Ln37	100.0000%	85.0000%	-	-	-	-	-	-	-	-	-	-	-	15.0000%
3	2220 COE-Operator Systems Distr	S-5, Ln24	100.0000%	31.9503%	10.8406%	-	-	-	-	2.3788%	-	-	-	10.8220%	-	19.4206%
4	2230 COE-Transmission Distr	S-5, Ln77	100.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-
5	2310 IOT Distr	S-6, Ln12	100.0000%	28.8877%	0.5446%	-	-	-	-	2.2963%	-	-	-	3.3176%	-	41.3774%
6	2410 CAWF Distr	S-7, Ln43	100.0000%	36.6346%	2.9717%	-	-	-	-	1.9795%	-	-	-	4.6581%	-	32.1612%
7	2001 TPIS	S-2, Ln8	100.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-
8	2001 TPIS Ind 2680	S-2, Ln11	100.0000%	36.6346%	2.9717%	-	-	-	-	1.9795%	-	-	-	4.6581%	-	32.1612%
<b>TANGIBLE ASSETS-CAPITAL LEASES SEP</b>																
9	2680 Tangible Assets - Capital Leases		-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	2110 Land & Supt Assets	Ln10a1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	2210 COE-Switching	Ln11a2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	2220 COE-Operator	Ln12a3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	2230 COE-Transmission	Ln13a4	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	2310 IOT	Ln14a5	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	2410 CAWF	Ln15a6	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Not classified by account	Ln16a7	29,254	10,717	869	-	-	-	-	579	-	-	-	1,363	-	9,408
17	Direct Assignment	Direct	29,254	10,717	869	-	-	-	-	579	-	-	-	1,363	-	9,408
18	TOTAL CAPITAL LEASES	Ln10..17	100.0000%	36.6346%	2.9717%	-	-	-	-	1.9795%	-	-	-	4.6581%	-	32.1612%
19	Distribution of Line 18	Ln18/18a	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TANGIBLE ASSETS-LEASEHD IMPROVE SEP</b>																
20	2680 Tangible Assets - Leasehd Improve		-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	2110 Land & Supt Assets	Ln21a1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	2210 COE-Switching	Ln22a2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	2220 COE-Operator	Ln23a3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	2230 COE-Transmission	Ln24a4	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	2310 IOT	Ln25a5	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	2410 CAWF	Ln26a6	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	Not classified by account	Ln27a7	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	TOTAL LEASEHD IMPROVEMENTS	Ln21..28	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	Distribution of Line 29	Ln29/29a	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	TOTAL TANGIBLE ASSETS	Ln18+29	29,254	10,717	869	-	-	-	-	579	-	-	-	1,363	-	9,408
32	Distribution of Line 31	Ln31/31a	100.0000%	36.6346%	2.9717%	-	-	-	-	1.9795%	-	-	-	4.6581%	-	32.1612%
<b>INTANGIBLE ASSETS SEPARATION</b>																
33	2690 Intangible Assets	Ln33a8	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	TOTAL INTANGIBLE ASSETS	Ln33..34	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	Distribution of Line 35	Ln35/35a	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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TELECOMMUNICATIONS PLANT - OTHER ACCOUNTS

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LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL				INTRASTATE TOLL				LOCAL				
			TOTAL COMPANY (e)	MSG (b)	InterLATA (c)	PL (d)	MSG (f)	InterLATA (g)	PL (h)	MSG (i)	InterLATA (j)	EAS (k)	User Defined (l)	Other (m)	
1	2001 THIS DISB	S-2, L15	100.0000%	38.6346%	2.9717%	-	-	-	-	1.9795%	1.4770%	-	4.6581%	-	32.1612%
2	2410 CAMP DISB	S-7, L143	100.0000%	28.8887%	0.5446%	-	-	-	-	2.2963%	2.3366%	-	3.3176%	-	41.374%
3	Equal Access INCUR P4	Records	-	-	-	-	-	-	-	-	-	-	-	-	-
4	2002 Prop Mtg P4 Telecom Use	L148*1	817.306	299.417	24.288	-	-	-	-	16.179	164.424	-	38.071	-	262.855
5	Direct Assignment	Direct	817.306	299.417	24.288	-	-	-	-	16.179	164.424	-	38.071	-	262.855
6	TOTAL PROP PLT PUT TELECOM USE	L14*5	100.0000%	36.6346%	2.9717%	-	-	-	-	1.9795%	1.4770%	-	4.6581%	-	32.1612%
7	Distribution of Line 6	L16*6a	-	-	-	-	-	-	-	-	-	-	-	-	-
8	2003 P4 Under Constr	L188*1	76.231	27.927	2.265	-	-	-	-	1.509	15.336	-	3.551	-	24.517
9	Direct Assignment	Direct	76.231	27.927	2.265	-	-	-	-	1.509	15.336	-	3.551	-	24.517
10	TOTAL PLT UNDER CONSTR	L18*9	100.0000%	36.6346%	2.9717%	-	-	-	-	1.9795%	1.4770%	-	4.6581%	-	32.1612%
11	Distribution of Line 10	L11010a	-	-	-	-	-	-	-	-	-	-	-	-	-
12	2005 Telecom Plant Adjust	L128*1	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
14	TOTAL TELECOM PLANT ADJUST	L12*13	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Distribution of Line 14	L11414a	-	-	-	-	-	-	-	-	-	-	-	-	-
16	1402 Class B RTB Stock	L116a*1	-	-	-	-	-	-	-	-	-	-	-	-	-
17	1438 Deferred Charges	L117a*1	-	-	-	-	-	-	-	-	-	-	-	-	-
18	1220 Material & Suppl y/CPE	L118a*2	167.426	44.985	912	-	-	-	-	3.845	38.943	-	5.555	-	68.277
19	Direct Assignment	Direct	167.426	44.985	912	-	-	-	-	3.845	38.943	-	5.555	-	68.277
20	TOTAL MATERIALS AND SUPPLIES	L118*.19	167.426	44.985	912	-	-	-	-	3.845	38.943	-	5.555	-	68.277
21	Cash Working Capital	CWC	139.813	52.620	3,830	-	-	-	-	2,707	29,166	-	5,912	-	43,751
22	Equal Access Investment Separation	L122a*3	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Equal Access Gross Investment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Equal Access Gross Investment - DA	L124a*3	-	-	-	-	-	-	-	-	-	-	-	-	-
25	Accum Depreciation	L125a*3	-	-	-	-	-	-	-	-	-	-	-	-	-
26	Deferred Op Inc Taxes	L126a*3	-	-	-	-	-	-	-	-	-	-	-	-	-
27	Unimpaired Equip	L127a*3	-	-	-	-	-	-	-	-	-	-	-	-	-
28	TOTAL NET EQUIP ACCESS INVESTMENT	L122-24-25-26	-	-	-	-	-	-	-	-	-	-	-	-	-
29	Distribution of Line 27	L127127a	-	-	-	-	-	-	-	-	-	-	-	-	-
30	Investment Allow/Disallowances	L129a*1	-	-	-	-	-	-	-	-	-	-	-	-	-
31	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
32	TOTAL INVEST ALLOW/DISALLOWANCES	L129...30	-	-	-	-	-	-	-	-	-	-	-	-	-

Rural Telephone Company - Idaho  
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CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL				INTRASTATE TOLL				LOCAL			
			TOTAL COMPANY (e)	MSG (f)	InterLATA (g)	PL (h)	MSG (i)	InterLATA (j)	PL (k)	EAS (l)	User Defined (m)	Other (n)		
<b>SEPARATIONS FACTORS</b>														
1	2001 TRIS Distr	S2.Ln15	100.0000%	36,6346%	2,9717%	-	-	1,9795%	20.1178%	1,4770%	4,6581%	-	32,1612%	
2	2003 PUC-Pct	S4.Ln11	100.0000%	36,6346%	2,9717%	-	-	1,9795%	20.1178%	1,4770%	4,6581%	-	32,1612%	
3	Comp Oper Expenses Distr	S4.Ln17	100.0000%	41,2098%	2,5046%	-	-	1,8161%	20.0247%	1,1323%	3,7917%	-	29,5209%	
4	2590 Capital Leases Distr	S4.Ln19	100.0000%	36,6346%	2,9717%	-	-	1,9795%	20.1178%	1,4770%	4,6581%	-	32,1612%	
5	Net Telecom Plant Direct 4040, 4310	S2.Ln37	100.0000%	29,9505%	2,5303%	-	-	2,2265%	22,8073%	2,3432%	4,9260%	-	35,4158%	
6	2110 Support Assets Distr	S5.Ln37	100.0000%	36,6346%	2,9717%	-	-	1,9795%	20.1178%	1,4770%	4,6581%	-	32,1612%	
7	2210 COE-Switching Distr	S5.Ln37	100.0000%	85,0000%	-	-	-	-	-	-	-	-	15,0000%	
8	2220 COE-Transmission Distr	S5.Ln24	100.0000%	31,9503%	10,8406%	-	-	2,3789%	24,3709%	0,2167%	10,8220%	-	19,4206%	
9	2310 OT Distr	S7.Ln12	100.0000%	26,8687%	0,5446%	-	-	2,2963%	23,2597%	2,3356%	3,3176%	-	41,3774%	
10	2410 C&W Distr	S7.Ln16	100.0000%	36,6346%	2,9717%	-	-	1,9795%	20.1178%	1,4770%	4,6581%	-	32,1612%	
11	2410 C&W Distr	S2.Ln16	100.0000%	36,6346%	2,9717%	-	-	1,9795%	20.1178%	1,4770%	4,6581%	-	32,1612%	
12	COE, OT, C&W	S3.Ln16	100.0000%	35,7043%	2,7392%	-	-	1,9861%	21,5999%	1,2393%	4,1457%	-	32,2654%	
13	Big Three Expenses Distr	S3.Ln16	100.0000%	-	-	-	-	-	-	-	-	-	-	
<b>OTHER INCOME SEPARATION</b>														
14	7500 Nonoper Inc & Expenses	Ln15a*2	2,527	926	75	-	-	50	508	37	118	-	813	
15	AW Fds Used Dur Constr	Ln16a*3	11,566	4,766	290	-	-	210	2,316	131	439	-	3,414	
16	Contributions	Ln17a*1	-	-	-	-	-	-	-	-	-	-	-	
17	Abandoned Construction	Direct	-	-	-	-	-	-	-	-	-	-	-	
18	Other Nonoperating Expense	Direct	-	-	-	-	-	-	-	-	-	-	-	
<b>Fixed Charges</b>														
19	Interest on Capital Leases	Ln20a*4	-	-	-	-	-	-	-	-	-	-	-	
20	Fixed Charges Excl Capital Leases	Ln21a*12	-	-	-	-	-	-	-	-	-	-	-	
21	Amortization of Debt Discount	Ln22a*5	-	-	-	-	-	-	-	-	-	-	-	
22	Other Interest	Ln23a*5	-	-	-	-	-	-	-	-	-	-	-	
23	Other Interest	Ln23a*5	-	-	-	-	-	-	-	-	-	-	-	
24	TOTAL FIXED CHARGES	Ln20..21	-	-	-	-	-	-	-	-	-	-	-	
<b>TOTAL RENT REVENUES</b>														
25	5240 Rent Revenues	Ln25a*5	-	-	-	-	-	-	-	-	-	-	-	
26	Support Assets	Ln27a*7	-	-	-	-	-	-	-	-	-	-	-	
27	COE-Switching	Ln28a*9	-	-	-	-	-	-	-	-	-	-	-	
28	COE-Operator	Ln29a*9	-	-	-	-	-	-	-	-	-	-	-	
29	COE-Transmission	Ln30a*10	-	-	-	-	-	-	-	-	-	-	-	
30	Into Orig/Term Equip	Ln31a*11	-	-	-	-	-	-	-	-	-	-	-	
31	C&W	Ln32a*1, Direct	-	-	-	-	-	-	-	-	-	-	-	
32	Not Classified by Asset	S5.Ln41* Ln34	-	-	-	-	-	-	-	-	-	-	-	
33	UNBUNDLED NETWORK ELEMENTS	S5.Ln24* Ln35	-	-	-	-	-	-	-	-	-	-	-	
34	C&W - Unbundled Loop	S5.Ln24* Ln35	-	-	-	-	-	-	-	-	-	-	-	
35	Operator Systems	S5.Ln24* Ln35	-	-	-	-	-	-	-	-	-	-	-	
36	Tandem Switching	S5.Ln34* Ln37	-	-	-	-	-	-	-	-	-	-	-	
37	Local Switching	S5.Ln34* Ln37	-	-	-	-	-	-	-	-	-	-	-	
38	Transport Termination	S5.Ln34* Ln37	-	-	-	-	-	-	-	-	-	-	-	
39	Transport Facility	S5.Ln34* Ln37	-	-	-	-	-	-	-	-	-	-	-	
40	SS7	S5.Ln34* Ln37	-	-	-	-	-	-	-	-	-	-	-	
41	OS	S5.Ln34* Ln37	-	-	-	-	-	-	-	-	-	-	-	
42	Direct Assignment	Ln41a*1	-	-	-	-	-	-	-	-	-	-	-	
43	TOTAL RENT REVENUES	Ln26..42	-	-	-	-	-	-	-	-	-	-	-	
<b>INCOME TAX ADJUSTMENTS SEPARATIONS</b>														
44	ITC Amortization - Federal	Ln44a*1	-	-	-	-	-	-	-	-	-	-	-	
45	ITC Amortization - State	Ln45a*1	-	-	-	-	-	-	-	-	-	-	-	
46	TOTAL ITC AMORTIZATION	Ln44..45	-	-	-	-	-	-	-	-	-	-	-	
47	Amortization of Excess Def Taxes	Ln47a*1	-	-	-	-	-	-	-	-	-	-	-	
48	Capitalized Payroll Taxes	Ln48a*1	-	-	-	-	-	-	-	-	-	-	-	
49	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	
50	TOTAL CAPITALIZED PAYROLL TAXES	Ln48..49	-	-	-	-	-	-	-	-	-	-	-	
51	Depreciation Adjustments	Ln51a*1	-	-	-	-	-	-	-	-	-	-	-	
52	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	
53	TOTAL DEPRECIATION ADJUSTMENTS	Ln51..52	-	-	-	-	-	-	-	-	-	-	-	
54	Uncollectibles - Joint Message	Direct	-	-	-	-	-	-	-	-	-	-	-	
55	Uncollectibles - End User OCL	Direct	-	-	-	-	-	-	-	-	-	-	-	
56	Uncollectibles - Interexchange Carrier	Direct	-	-	-	-	-	-	-	-	-	-	-	
57	TOTAL UNCOLLECTIBLES	Ln54..56	-	-	-	-	-	-	-	-	-	-	-	
58	Misc Inc Adjustments	Ln58a*1	-	-	-	-	-	-	-	-	-	-	-	
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	-	-	-	-	-	-	-	-	-	-	-	

Rural Telephones Company - Idaho  
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PLANT SPECIFIC EXPENSES

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LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL				INTRASTATE TOLL				LOCAL				
			TOTAL COMPANY (e)	MSG (f)	InterLATA (c)	IntraLATA (d)	MSG (g)	InterLATA (h)	IntraLATA (i)	PL (j)	EAS (k)	User Defined (l)	Other (m)		
SEPARATIONS FACTORS															
1	2110 Land & Supp Assets Dispr	S4.Ln14	100,0000%	36,6346%	2,9717%	-	-	1,9795%	-	20,1178%	1,4770%	-	4,6581%	-	32,1612%
2	Total COE Dispr + EA Dispr	S5.Ln179 incl EA	100,0000%	51,8963%	6,7847%	-	-	1,4844%	-	15,2078%	0,1352%	-	6,7531%	-	17,7695%
3	2310 IOT Cat 1-Other Dispr	S6.Ln16	-	-	-	-	-	-	-	-	-	-	-	-	-
4	2310 IOT Cat 2-COE Dispr	S6.Ln10	-	-	-	-	-	-	-	-	-	-	-	-	-
5	2410 C&WF Dispr	S7.Ln83	100,0000%	26,8687%	0,5446%	-	-	2,2963%	-	23,2597%	2,3366%	-	3,3176%	-	41,3774%
PLANT SPECIFIC EXPENSES SEPARATION															
6	6110 Network Support Expenses	Ln6r1	6,800	2,491	202	-	-	135	-	1,368	100	-	317	-	2,187
7	Direct Assignment	Ln6.7	6,800	2,491	202	-	-	135	-	1,368	100	-	317	-	2,187
8	TOTAL NETWORK SUPPORT EXPENSES														
9	6120 General Support Expenses	Ln9r1	138,637	50,799	4,120	-	-	2,744	-	27,891	2,048	-	6,458	-	44,587
10	Direct Assignment	Ln9.10	138,637	50,799	4,120	-	-	2,744	-	27,891	2,048	-	6,458	-	44,587
11	TOTAL GENERAL SUPPORT EXPENSES														
12	6210 COE Switching Expenses	Ln12r2	43,550	22,601	2,946	-	-	846	-	6,623	59	-	2,941	-	7,734
13	Direct Assignment	Ln12.13	43,550	22,601	2,946	-	-	846	-	6,623	59	-	2,941	-	7,734
14	TOTAL COE SWITCHING EXPENSES														
15	6220 COE Operator Systems Expenses	Ln15r2	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Direct Assignment	Ln15.16	-	-	-	-	-	-	-	-	-	-	-	-	-
17	TOTAL COE OPERATOR SYS EXPENSES														
18	6230 COE Transmission Expenses	Ln18r2	66,809	50,240	6,549	-	-	1,437	-	14,722	131	-	6,538	-	17,192
19	Direct Assignment	Ln18.19	66,809	50,240	6,549	-	-	1,437	-	14,722	131	-	6,538	-	17,192
20	TOTAL COE TRANSMISSION EXPENSES														
21	TOTAL COE EXPENSES	Ln14+17+20	140,359	72,841	9,495	-	-	2,084	-	21,345	190	-	9,479	-	24,926
22	6310 IOT Equip Expenses	Ln22r3	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Cat 1-Other IOT Eq Expenses	Ln22r4	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Cat 2-Cust Prim Equip Exp	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
25	Direct Assignment	Ln23.25	-	-	-	-	-	-	-	-	-	-	-	-	-
26	TOTAL IOT EXPENSES														
27	6410 C&WF Expenses	Ln27r5	180,559	51,201	1,038	-	-	4,376	-	44,324	4,451	-	6,322	-	76,848
28	Direct Assignment	Ln27.28	180,559	51,201	1,038	-	-	4,376	-	44,324	4,451	-	6,322	-	76,848
29	TOTAL C&WF EXPENSES														
30	Plt Spec Exp x/610,6120	Ln21+26+29	330,918	124,042	10,533	-	-	6,459	-	65,669	4,640	-	15,801	-	103,774
31	TOTAL PLANT SPEC OPER EXP	Ln8+11+30	476,355	177,322	14,855	-	-	9,338	-	94,928	6,789	-	22,575	-	150,548
32	Distribution of Line 31	Ln31/31a	100,0000%	37,2248%	3,1184%	-	-	1,9604%	-	19,9279%	1,4251%	-	4,7392%	-	31,6043%

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PLANT NONSPECIFIC EXPENSES

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL			INTRASTATE TOLL			LOCAL				
			TOTAL COMPANY (e)	MSG (b)	InterLATA (c)	PL (d)	MSG (f)	InterLATA (g)	PL (h)	MSG (i)	InterLATA (j)	PL (k)	User Defined (l)
1	2001 TRIS Distr	S-2,Ln15	100.0000%	36.6346%	2.9717%	-	-	-	1.9795%	1.4770%	4.6581%	-	32.1612%
2	Total COE, IOT, C&MF Distr	S-2,Ln7-9	100.0000%	36.6346%	2.9717%	-	-	-	1.9795%	1.4770%	4.6581%	-	32.1612%
3	2110 Support Assets Distr	S-4,Ln1-4	100.0000%	36.6346%	2.9717%	-	-	-	1.9795%	1.4770%	4.6581%	-	32.1612%
4	2210 COE-Switching Distr	S-5,Ln49	100.0000%	85.0000%	-	-	-	-	-	-	-	-	15.0000%
5	2220 COE-Operator Distr	S-5,Ln54	100.0000%	31.9503%	10.8406%	-	-	-	2.3789%	0.2167%	10.8220%	-	19.4206%
6	2310 IOT Distr	S-9,Ln7	100.0000%	26.8687%	0.5446%	-	-	-	2.2953%	2.3385%	3.3176%	-	41.3774%
7	2410 C&MF Distr	S-7,Ln49	100.0000%	36.6346%	2.9717%	-	-	-	1.9795%	1.4770%	4.6581%	-	32.1612%
8	2802 Prop Hld Ft Use Distr	S-8,Ln19	100.0000%	36.6346%	2.9717%	-	-	-	1.9795%	1.4770%	4.6581%	-	32.1612%
9	2880 Capital Leases Distr	S-8,Ln30	-	-	-	-	-	-	-	-	-	-	-
10	2890 Leasehold Improvements Distr	S-8,Ln36	-	-	-	-	-	-	-	-	-	-	-
11	2890 Leasehold Improvements Distr	S-8,Ln36	-	-	-	-	-	-	-	-	-	-	-
12	2890 Leasehold Improvements Distr	S-8,Ln36	-	-	-	-	-	-	-	-	-	-	-
13	2005 Telecom P/L Adjustment	S-9,Ln15	-	-	-	-	-	-	-	-	-	-	-
PLANT NONSPECIFIC EXP SEPARATION													
14	6510 Otr Prop Plant & Eq Exp	Ln14e*1	208	76	6	-	-	-	4	42	3	10	67
15	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-
16	TOTAL OTR PROP PLANT & EQ EXP	Ln14e..15	208	76	6	-	-	-	4	42	3	10	67
17	6550 Network Operations Exp	Ln17a*2	90,672	33,217	2,695	-	-	-	1,795	18,241	1,339	4,224	29,161
18	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-
19	TOTAL NETWORK OPERATIONS EXP	Ln17a..18	90,672	33,217	2,695	-	-	-	1,795	18,241	1,339	4,224	29,161
20	6540 Access Expenses	Direct	-	-	-	-	-	-	-	-	-	-	-
21	Access Expense w/Federal Support	Direct	-	5,064	-	-	-	-	-	-	-	-	-
22	Federal Support	Direct	-	5,064	-	-	-	-	-	-	-	-	-
23	TOTAL ACCESS EXPENSES	Ln21..22	-	5,064	-	-	-	-	-	-	-	-	-
24	6560 Depr and Amort Expenses	Ln25a*3	23,831	8,730	708	-	-	-	472	4,794	352	1,110	7,664
25	Depr - Support Assets	Direct	-	-	-	-	-	-	-	-	-	-	-
26	Depr - Support Assets - Direct Assignment	Ln27a*4	48,510	41,234	-	-	-	-	-	-	-	-	7,277
27	Depr - COE-Switching	Direct	-	-	-	-	-	-	-	-	-	-	-
28	Depr - COE-Switching - Direct Assignment	Ln29a*5	-	-	-	-	-	-	-	-	-	-	-
29	Depr - COE-Operator	Direct	-	-	-	-	-	-	-	-	-	-	-
30	Depr - COE-Operator - Direct Assignment	Ln31a*6	172,173	55,010	18,665	-	-	-	4,086	41,960	373	16,633	33,437
31	Depr - COE-Transmission	Direct	-	-	-	-	-	-	-	-	-	-	-
32	Depr - COE-Transmission - Direct Assignment	Ln33a*7	-	-	-	-	-	-	-	-	-	-	-
33	Depr - Info Equip/Term Equip	Direct	-	-	-	-	-	-	-	-	-	-	-
34	Depr - Info Equip/Term Equip - Direct Assignment	Ln35a*8	-	-	-	-	-	-	-	-	-	-	-
35	Depr - Cable & Wire Facilities	Direct	-	-	-	-	-	-	-	-	-	-	-
36	Depr - Cable & Wire Facilities - Direct Assignment	Ln37a*9	244,836	64,589	1,410	-	-	-	5,537	56,137	5,348	10,082	101,733
37	Depr- Prop Hld Ft Tel Use	Direct	-	-	-	-	-	-	-	-	-	-	-
38	Amort-Capital Leases	Ln38a*10	891	326	26	-	-	-	18	179	13	42	287
39	Amort-Leasehold Improvements	Ln39a*11	-	-	-	-	-	-	-	-	-	-	-
40	Amort-Intangible Assets	Ln40a*12	-	-	-	-	-	-	-	-	-	-	-
41	Amort-Other	Ln41a*13	-	-	-	-	-	-	-	-	-	-	-
42	Amort-Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-
43	TOTAL DEPR & AMORT EXPENSES	Ln25..41	490,241	169,889	20,809	-	-	-	10,122	103,071	6,086	29,866	150,388
44	TOTAL PLANT NONSPEC OPER EXP	Ln16+19+23+43	586,185	208,247	23,510	-	-	-	11,921	121,354	7,429	34,099	179,659
45	Distribution of Line 39	Ln44/44a	100.0000%	35.5258%	4.0107%	-	-	-	2.0337%	20.7023%	1.2673%	5.8172%	30.8432%

Rural Telephone Company - Idaho  
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 Sheet 1 of 2

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)	User Defined (k)	Other (l)			
1	Marketing expense factor	Records														
2	MSWS-1 tel Oper Svcs	Records														
3	Subscriber Ltra MCO	Records														
4	EU Services Other Contacts	Records														
5	EU Services Other Contacts	Records														
6	EU Billed Revenue Intd CCL	Records														
7	EU Billed Inquiry Contacts	Records														
8	EU Svc Ord Proc Contacts	Records														
9	IX Svc Ord Proc Revenue	Records														
10	IX Billed Revenue	Records														
11	IX Bill Inq Contacts	Records														
12	Public Interest Payment Revenue	Records														
13	<b>MARKETING EXPENSES SEPARATION</b>															
11	6610 Marketing Expenses	Lr116*1														
12	Direct Marketing	Direct														
13	<b>TOTAL MARKETING EXPENSES</b>	Lr111..12														
14	<b>6620 SERVICES EXPENSES SEPARATION</b>															
15	Telephone Operator Services	Lr16a*2														
16	Tel Operator Svc	Direct														
17	Direct Assignment	Lr16..17														
18	Total Tel Oper Svc Exp															
19	Published Direct Listings:															
20	Classified	Direct														
21	TYX	Direct														
22	Alpha	Lr22a*3														
23	Foreign	Direct														
24	Total Publ Direct List	Lr20..23														
25	All Other:															
26	Call I-LBOE EU Svc Ord Proc	Direct														
27	Preassignment	Lr28a*4														
28	Other	Direct														
29	Call I-LBOE EU Print & Col	Direct														
30	- Call	Lr29a*5														
31	- Other	Direct														
32	Call I-LBOE EU Bill Inq	Direct														
33	- Call	Lr32a*6														
34	- Other	Lr32a*7														
35	Call I-LBOE IX Svc Ord Proc	Lr35a*7														
36	Call I-LBOE IX Print & Col	Lr36a*8														
37	Call I-LBOE IX Bill Inq	Lr37a*9														
38	Call I-LBOE Co Col & Admin	Lr38a*10														
39	Total Call I-LBOE	Lr26..38														



Rural Telephone Company - Idaho  
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 Sheet 2 of 2

CUSTOMER OPERATIONS EXPENSES

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL			INTRASTATE TOLL			LOCAL					
			TOTAL COMPANY (b)	InterLATA (b)	PL (c)	MSG (d)	InterLATA (e)	PL (f)	MSG (g)	InterLATA (h)	PL (i)	MSG (j)	User Defined (k)	Other (l)
SEPARATIONS FACTORS														
40	Relative Toll & Local Mins Pct	Records	100.0000%	17.9805%	-	-	-	-	-	-	-	-	-	-
41	CABS Pct	Records	100.0000%	50.0000%	-	-	-	-	-	-	-	-	-	-
SERVICES EXP SEPARATION (CONTD)														
42	Cat 2-CSE Msg Proc	Lr42a*40	4,854	873	-	-	-	-	-	-	-	-	-	-
43	Joint Message	Direct	-	-	-	-	-	-	-	-	-	-	-	-
44	Direct Assignment	Lr42a*40	-	-	-	-	-	-	-	-	-	-	-	-
45	Cat 2-CSE Other B&C	Direct	11,938	3,560	-	-	-	-	-	-	-	-	-	4,189
46	Direct Assignment	Direct	528	528	-	-	-	-	-	-	-	-	-	-
47	Eric User Common Line	Lr48a*41	5,021	2,511	-	-	-	-	-	-	-	-	-	-
48	Cat 2-CSE CABS	Lr42a*40	22,441	7,571	-	-	-	-	-	-	-	-	-	4,189
49	Total Cat 2-CSE		41,224	14,104	-	-	-	-	-	-	-	-	-	4,189
50	Total All Other Cat 1 & 2	Lr39+49	100.0000%	34.2120%	-	-	-	-	-	-	-	-	-	10.1616%
51	Distribution of Line 50	Lr50/50a	-	-	-	-	-	-	-	-	-	-	-	-
52	Cat 3-All Other CSE	Lr52a*51	725	725	-	-	-	-	-	-	-	-	-	-
53	Cat 3-Direct Assignment	Direct	725	725	-	-	-	-	-	-	-	-	-	-
54	Total All Other Cat 3	Lr52a*53	41,949	14,829	-	-	-	-	-	-	-	-	-	4,189
55	Total All Other-Cat 1,2,3	Lr50+54	45,853	15,152	-	-	-	-	-	-	-	-	-	7,522
56	TOTAL SERVICES EXPENSES	Lr18+24+55	61,258	15,152	-	-	-	-	-	-	-	-	-	22,957
57	TOTAL CUSTOMER OPER EXPENSES	Lr13+56	100.0000%	24.7192%	-	-	-	-	-	-	-	-	-	37.4681%
58	Distribution of Line 57	Lr57/57a	-	-	-	-	-	-	-	-	-	-	-	-

CORP OPERATIONS, TAXES, & EQUAL ACCESS EXPENSES

Rural Telephone Company - Idaho  
 Study Area: 4722633  
 Study Year: 2005

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL						INTRASTATE TOLL			LOCAL					
			TOTAL COMPANY (e)	MSG (b)	InterLATA (c)	PL (c)	MSG (d)	InterLATA (e)	PL (e)	MSG (f)	InterLATA (g)	PL (g)	MSG (h)	InterLATA (i)	PL (i)	EAS (j)	User Defined (k)
1	SEPARATIONS FACTORS																
2	1 Big Times Expenses Distr	S-3, Lr6	100.0000%	35,704.3%	2,739.2%	2,971.7%	-	-	-	-	-	-	-	-	-	-	-
3	2 2001 TRS Expenses Distr	S-2, Lr15	100.0000%	36,634.6%	2,971.7%	-	-	-	-	-	-	-	-	-	-	-	-
4	3 Equal Access Plan Distr	S-8, Lr28	100.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	4 Net Telecom Plan Distr excl 1220, EA	S-2, Lr37	100.0000%	29,950.5%	2,530.3%	-	-	-	-	-	-	-	-	-	-	-	-
6	5 Income Tax Distrib	S-3, Lr27	100.0000%	36,836.6%	3,111.1%	-	-	-	-	-	-	-	-	-	-	-	-
7	CORPORATE OPER EXP SEPARATIONS																
8	6 6710 Exec & Planning Expenses	Direct	121,227	43,283	3,321	3,321	-	-	-	-	-	-	-	-	-	-	-
9	7 EAS	Lr8a*1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	8 All Other	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	9 Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	10 TOTAL EXEC & PLANNING EXPENSES	Lr7..9	121,227	43,283	3,321	3,321	-	-	-	-	-	-	-	-	-	-	-
13	11 6720 Gen'l and Admin Expenses	Direct	291,974	104,247	7,988	7,988	-	-	-	-	-	-	-	-	-	-	-
14	12 EAS	Lr13a*1	38,695	38,695	-	-	-	-	-	-	-	-	-	-	-	-	-
15	13 All Other	Direct	330,669	142,942	7,988	-	-	-	-	-	-	-	-	-	-	-	-
16	14 Direct Assignment	Lr12..14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	15 TOTAL GEN'L & ADMIN EXPENSES	Lr10+15	451,896	186,225	11,318	11,318	-	-	-	-	-	-	-	-	-	-	-
18	OPERATING TAXES SEPARATIONS																
19	16 TOTAL CORPORATE OPER EXPENSES	Lr10+15	100.0000%	41,206.8%	2,504.6%	-	-	-	-	-	-	-	-	-	-	-	-
20	17 Distribution of Line 16	Lr16/16a	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	18 7200 Operating Taxes (Actual)	Lr19a*5	238,947	88,171	7,434	7,434	-	-	-	-	-	-	-	-	-	-	-
22	19 Federal Income Taxes	Lr20a*5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	20 State & Local Income Taxes	Lr20a*5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	21 Op. FED, STATE, LOCAL TAXES - CWC	Lr22a*2	238,947	88,171	7,434	7,434	-	-	-	-	-	-	-	-	-	-	-
25	22 FIT Allowances/Disallowances	Lr23a*2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	23 Operating Taxes - Property	Lr23a*2	75,435	27,635	2,242	2,242	-	-	-	-	-	-	-	-	-	-	-
27	24 Operating Taxes - Other	Lr24a*2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	25 Operating Taxes - Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	26 TOTAL OPER TAXES x/FIT SIT	Lr23..25	75,435	27,635	2,242	2,242	-	-	-	-	-	-	-	-	-	-	-
30	OPERATING REVENUE SEPARATIONS																
31	27 5000 Basic Local Revenue	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	28 5080 Interstate Access/End User Revenue	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	29 5084 State Access/End User Revenue	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	30 5100 Long Distance Message Revenue	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	31 5200 Miscellaneous Operating Revenue	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	32 7100 Other Operating Income	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	33 TOTAL OPERATING REVENUE	Lr27..32	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	EQUAL ACCESS EXPENSES SEPARATION																
39	34 Equal Access Expenses	Lr34a*3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	35 TOTAL EQUAL ACCESS EXPENSES	Lr34..34	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	ALLOWANCES AND DISALLOWANCES																
42	36 Expense Allowances/Disallowances	Lr37a*4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	37 Interest on Customer Deposits	Lr37a*4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	38 Other Interest Deduction	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	39 Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	40 TOTAL EXPENSE ALLOW/DISALLOWANCES	Lr37..38	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

RESERVES & DEFERRALS

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL				INTRASTATE TOLL				LOCAL		
			TOTAL COMPANY (e)	MSG (b)	IntnlATA (c)	PL (d)	MSG (f)	IntnlATA (g)	PL (h)	MSG (i)	IntnlATA (j)	PL (k)	MSG (l)
1	2110 Support Area Distr	S-4 Ln9	100.0000%	36.6346%	2.9717%	-	1.9795%	20.1178%	1.4770%	4.6581%	-	32.1612%	-
2	2210 COE Switching - Incl. EA Distr	S-5 Ln37*-S-9 Ln26	100.0000%	85.0000%	-	-	-	-	-	-	-	15.0000%	-
3	2220 COE Operator Distr	S-5 Ln24	100.0000%	-	-	-	-	-	-	-	-	-	-
4	2230 COE Transmission Distr	S-5 Ln77	100.0000%	31.9503%	10.8406%	-	2.3788%	24.3709%	0.2167%	10.8220%	-	19.4206%	-
5	2310 IOT Distr	S-6 Ln17	100.0000%	-	-	-	-	-	-	-	-	-	-
6	2410 CAWF Distr	S-7 Ln43	100.0000%	26.8687%	0.5446%	-	2.2953%	23.2597%	2.3356%	3.3176%	-	41.3774%	-
7	2001 TRS - All Land	S-2 Ln18	100.0000%	36.6346%	2.9717%	-	1.9795%	20.1178%	1.4770%	4.6581%	-	32.1612%	-
8	Consent Support COE IOT CAWF	S-2 Ln1*-8	100.0000%	36.6346%	2.9717%	-	1.9795%	20.1178%	1.4770%	4.6581%	-	32.1612%	-
9	2002 Equip Hld Pk Tel Use Distr	S-9 Ln7	100.0000%	36.6346%	2.9717%	-	1.9795%	20.1178%	1.4770%	4.6581%	-	32.1612%	-
10	2680 Leasehold Improvements	S-8 Ln19	100.0000%	36.6346%	2.9717%	-	1.9795%	20.1178%	1.4770%	4.6581%	-	32.1612%	-
11	2690 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 Juris Assets - Net	Direct	554,454	203,122	16,477	-	10,976	111,544	8,189	25,827	-	178,319	-
15	3100 Accum Depr Tel Pk in Svc	Ln16a*1	1,031,893	877,109	-	-	-	-	-	-	-	154,784	-
16	Support Assets - Direct Assignment	Ln18a*2	-	-	-	-	-	-	-	-	-	-	-
17	COE Switching - Direct Assignment	Ln20a*3	-	-	-	-	-	-	-	-	-	-	-
18	COE Switching - Direct Assignment	Ln22a*4	-	-	-	-	-	-	-	-	-	-	-
19	COE Operator - Direct Assignment	Ln24a*5	-	-	-	-	-	-	-	-	-	-	-
20	COE Operator - Direct Assignment	Ln26a*6	-	-	-	-	-	-	-	-	-	-	-
21	COE Transmission - Direct Assignment	Ln28a*7	-	-	-	-	-	-	-	-	-	-	-
22	COE Transmission - Direct Assignment	Ln30a*9	-	-	-	-	-	-	-	-	-	-	-
23	Info Orig Term Equip - Direct Assignment	Ln31a*10	-	-	-	-	-	-	-	-	-	-	-
24	Info Orig Term Equip - Direct Assignment	Ln32a*11	-	-	-	-	-	-	-	-	-	-	-
25	CAWF - Direct Assignment	Ln33a*12	-	-	-	-	-	-	-	-	-	-	-
26	CAWF - Direct Assignment	Ln34a*13	-	-	-	-	-	-	-	-	-	-	-
27	TOTAL ACCUMULATED DEPRECIATION	Ln16..27	1,878,219	506,356	17,219	-	43,370	439,581	22,454	56,910	-	792,330	-
28	TOTAL ACCUMULATED DEPRECIATION	Ln16..27	4,567,742	1,839,055	153,286	-	80,588	819,979	33,034	202,123	-	1,339,677	-
29	3200 Accum Depr Property Held	Ln30a*9	-	-	-	-	-	-	-	-	-	-	-
30	Eq Futurs Telecom Us	Ln31a*10	-	-	-	-	-	-	-	-	-	-	-
31	3400 Accum Amort Capital Leases	Ln32a*11	11,953	4,379	355	-	237	2,405	177	557	-	3,844	-
32	3400 Accum Amort Capital Leases	Ln33a*12	-	-	-	-	-	-	-	-	-	-	-
33	3500 Accum Amort Leasehold Improvements	Ln34a*13	-	-	-	-	-	-	-	-	-	-	-
34	3600 Accum Amort-Intangible	Ln35a*7	-	-	-	-	-	-	-	-	-	-	-
35	4040 Customer Deposits	Direct	9,183	3,364	273	-	182	1,847	136	428	-	2,953	-
36	Direct Assignment	Ln35..36	-	-	-	-	-	-	-	-	-	-	-
37	TOTAL CUSTOMER DEPOSITS	Ln35..36	9,183	3,364	273	-	182	1,847	136	428	-	2,953	-
38	4100 Net Cur Def Op Inc Taxes	Ln39a*1	-	-	-	-	-	-	-	-	-	-	-
39	Support Assets	Ln40a*2	-	-	-	-	-	-	-	-	-	-	-
40	COE Switching	Ln41a*3	-	-	-	-	-	-	-	-	-	-	-
41	COE Operator	Ln42a*4	-	-	-	-	-	-	-	-	-	-	-
42	COE Transmission	Ln43a*5	-	-	-	-	-	-	-	-	-	-	-
43	Info Orig Term Equip	Ln44a*6	-	-	-	-	-	-	-	-	-	-	-
44	CAWF	Ln45a*8	-	-	-	-	-	-	-	-	-	-	-
45	Net Classified by Acct	Ln39..45	-	-	-	-	-	-	-	-	-	-	-
46	TOTAL NET CUR DEF OP INC TAXES	Ln39..45	-	-	-	-	-	-	-	-	-	-	-

Rural Telephone Company - Idaho  
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 Sheet 2 of 2

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)	User Defined (k)	Other (l)					
47	Big Three Expenses Distr	S-3,Ln6																
48	2110 Support Assets Distr	S-4,Ln9	35.7043%	2.7382%	-	-	-	-	1.9851%	1.2383%	-	21.8959%	1.2383%	-	4.1467%	-	32.2854%	-
49	2210 COE-Switching Distr	S-15,Ln2	36.6346%	2.9717%	-	-	-	-	1.9795%	1.4770%	-	20.1178%	1.4770%	-	4.6581%	-	32.1612%	-
50	2220 COE-Operator Distr	S-5,Ln24	85.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	15.0000%	-
51	2230 COE-Transmission Distr	S-5,Ln77	31.9503%	10.8406%	-	-	-	-	2.3788%	0.2167%	-	24.3709%	0.2167%	-	10.8220%	-	19.4206%	-
52	2310 IOT Distr	S-9,Ln12	25.8897%	0.5448%	-	-	-	-	2.2653%	2.3356%	-	23.2597%	2.3356%	-	3.3176%	-	41.3774%	-
53	2410 C&WF Distr	S-7,Ln43	36.6346%	2.9717%	-	-	-	-	1.9795%	1.4770%	-	20.1178%	1.4770%	-	4.6581%	-	32.1612%	-
54	2801 TPIS x/Land	S-2,Ln18	36.6346%	2.9717%	-	-	-	-	1.9795%	1.4770%	-	20.1178%	1.4770%	-	4.6581%	-	32.1612%	-
55	2801 TPIS Distr	S-2,Ln15	36.6346%	2.9717%	-	-	-	-	1.9795%	1.4770%	-	20.1178%	1.4770%	-	4.6581%	-	32.1612%	-
56	2801 TPIS Distr	S-2,Ln14	36.6346%	2.9717%	-	-	-	-	1.9795%	1.4770%	-	20.1178%	1.4770%	-	4.6581%	-	32.1612%	-
57	4310 Other Long-Term Liabilities	Ln57a*47	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	4340 Net Noncurrent Def Taxes	Ln58a*48	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	Support Assets	Ln60a*49	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	COE-Switching	Ln61a*50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	COE-Operator	Ln62a*51	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62	COE-Transmission	Ln63a*52	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
63	Into Orig/Term Equip	Ln64a*53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64	C&WF	Ln65a*54	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
65	Not Classified by Acct	Ln65a*54	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
66	TOTAL NET NONCURRENT DEF TAXES	Ln65a*54	438,239	13,025	-	-	-	-	8,676	6,474	-	88,176	6,474	-	20,417	-	140,962	-
67	4360 Other Deferred Credits-Net	Ln67a*55	438,239	13,025	-	-	-	-	8,676	6,474	-	88,176	6,474	-	20,417	-	140,962	-
68	4370 Other Juris Liabilities	Ln68a*56	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
69	Deferred Credits - Net	Ln69a*57	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70	ACCUM DEPR & AMORT ALLOW/DISALLOW	Ln70a*54	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71	Direct Assignment	Ln71a*54	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72	TOTAL ACC DEPR/AMORT ALLOW/DISALLOW	Ln72a*54	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Rural Telephones Company - Idaho  
 Study Area: 472233  
 Study Year: 2005

CASH WORKING CAPITAL

S-16

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)
1	Plant Specific Expenses	S-11, Lr131	177,322	14,855	-	-	-	-	94,928	6,789	-	22,575	-	150,548
2	Plant Non-specific exp excl depreciation & amortization	S-12, Lr18*23	38,358	2,701	-	-	-	-	18,283	1,342	-	4,233	-	29,228
3	Customer Operations Expense - Marketing	S-13, Lr13	15,152	-	-	-	-	-	21,842	-	-	-	-	15,445
4	Customer Operations Expense - Services	S-13, Lr16	165,225	11,318	-	-	-	-	90,491	5,117	-	17,134	-	133,404
5	Corporate Operations Expense	S-14, Lr16	4,766	290	-	-	-	-	2,316	131	-	439	-	3,414
6	Other Nonoperating Expense - Contributions	S-10, Lr16	25,021	2,114	-	-	-	-	18,886	1,958	-	4,115	-	29,587
7	Interest on Capital Leases	S-10, Lr20	27,635	2,242	-	-	-	-	15,176	1,114	-	3,514	-	24,261
8	Fixed Charges excl Capital Leases	S-10, Lr17	-	-	-	-	-	-	-	-	-	-	-	-
9	Other Operating Tax - Property	S-10, Lr23	-	-	-	-	-	-	-	-	-	-	-	-
10	Other Operating Tax - Other	S-10, Lr25	-	-	-	-	-	-	-	-	-	-	-	-
11	Other Operating Tax - Direct Assignment	S-10, Lr21	88,171	7,434	-	-	-	-	49,943	3,084	-	11,203	-	74,410
12	Federal & State Income Tax (Actual)	Lr1, L4	562,651	40,953	-	-	-	-	311,854	19,534	-	63,214	-	467,820
13	Total Cash Working Capital Expenses	Lr1, L4	7,2027%	7,2027%	7,2027%	7,2027%	7,2027%	7,2027%	7,2027%	7,2027%	7,2027%	7,2027%	7,2027%	7,2027%
14	Cash Working Capital Factor	Lr15 * Lr16	107,680	2,950	-	-	-	-	22,463	1,407	-	4,553	-	33,696
15	Cash Working Capital	Records	12,094	880	-	-	-	-	6,703	420	-	1,359	-	10,055
16	Minimum Bank Balance	Records	52,620	3,830	-	-	-	-	29,166	1,827	-	5,912	-	43,751
17	Working Cash Advances	Lr2020a	37,6359%	2,7393%	-	-	-	-	1,9353%	1,3065%	-	4,2284%	-	31,2827%
18	Total Cash Working Capital		139,813	3,830	-	-	-	-	20,8607%	1,827	-	5,912	-	43,751
19	Distribution of Line 20		100,0000%	2,7393%	-	-	-	-	1,3065%	1,3065%	-	4,2284%	-	31,2827%

Rural Telephone Company - Idaho  
 Study Area: 472283  
 Study Year: 2005

TAX FORM

LN	DESCRIPTION	SOURCE	Taxship		INCOME TAX	
			TOTAL	TOTAL	Surtax	TOTAL
1	AVERAGE NET INVESTMENT		4,272,893			
2	ASSUMED RATE OF RETURN FOR ESTIMATING TAX RATE	S-1 Ln1	8,044.9%			
3	RETURN ON INVESTMENT	S-1 Ln6	343,752			
4	FIT INCOME ADJUSTMENT (FROM COST STUDY)	Ln1a2	63,541			
5	INVESTMENT TAX CREDIT AMORTIZATION		260,211			
6	AFTER TAX INCOME BEFORE TAX CREDITS		381,655			
7	FIT BEFORE TAX CREDITS (MUST EQUAL LN 17)		101,444			
8	TAXABLE INCOME		50,000	7,500		
9	FIT ON \$0 to \$50,000 @ 15%	15%	25,000	6,250		
10	FIT ON \$50,000 to \$75,000 @ 25%	25%	25,000	6,250		
11	FIT ON \$75,000 to \$100,000 @ 34%	34%	25,000	8,500		
12	FIT ON \$100,000 to \$335,000 @ 39%	39%	235,000	91,650		
13	FIT ON \$335,000 to \$10,000,000 @ 34%	34%	26,655	9,063		
14	FIT ON \$10,000,000 to \$15,000,000 @ 35%	35%	-	-	100,000	
15	FIT ON \$15,000,000 to \$18,333,333 @ 38%	38%	-	-	550,000	
16	FIT ON OVER \$18,333,333 @ 35%	35%	-	-	-	
17	TOTAL TAXABLE INCOME/FIT BEFORE TAX CREDITS	LN8 S.16	381,655	122,953		
18	EFFECTIVE FIT TAX RATE					34.00000%

DISTRIBUTION RATIOS FOR RATE BASE AND EXPENSES

Rural Telephone Company - Idaho  
 Study Area: 472233  
 Study Year: 2005

ALLOCATION RATIOS	A/C Category	Total	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)				
<b>Capital Investment Summary</b>																	
General Support Facilities	2110	100.0000%	36.6346%	2.9717%	-	-	-	1.9795%	-	20.1178%	1.4770%	4.6581%	-	-	32.1612%	15.0000%	
COE Switching Equipment	2210	100.0000%	85.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operator Systems Equipment	2310	100.0000%	31.9593%	10.8406%	-	-	-	2.3788%	-	24.3709%	0.2167%	10.6220%	-	-	19.4206%	-	-
COE Transmission Equipment	2310	100.0000%	26.8697%	0.5446%	-	-	-	2.2963%	-	23.2597%	2.3356%	3.3176%	-	-	41.3774%	-	-
Information Orig/Term Equipment	2410	100.0000%	36.6346%	2.9717%	-	-	-	1.9795%	-	20.1178%	1.4770%	4.6581%	-	-	32.1612%	-	-
Cable & Wire Facilities	2680	100.0000%	36.6346%	2.9717%	-	-	-	1.9795%	-	20.1178%	1.4770%	4.6581%	-	-	32.1612%	-	-
Tangible Assets	2680	100.0000%	36.6346%	2.9717%	-	-	-	1.9795%	-	20.1178%	1.4770%	4.6581%	-	-	32.1612%	-	-
Inangible Assets	2680	100.0000%	36.6346%	2.9717%	-	-	-	1.9795%	-	20.1178%	1.4770%	4.6581%	-	-	32.1612%	-	-
Total Plant In Service A/C 2001																	
Property held for Future Use	2002	100.0000%	36.6346%	2.9717%	-	-	-	1.9795%	-	20.1178%	1.4770%	4.6581%	-	-	32.1612%	-	-
Plant Under Construction	2003	100.0000%	36.6346%	2.9717%	-	-	-	1.9795%	-	20.1178%	1.4770%	4.6581%	-	-	32.1612%	-	-
Telephone Plant Adjustment	2005	100.0000%	36.6346%	2.9717%	-	-	-	1.9795%	-	20.1178%	1.4770%	4.6581%	-	-	32.1612%	-	-
Total Property, Plant and Equipment																	
Accumulated Depreciation - Plant In Service	3100	100.0000%	42.4511%	3.3558%	-	-	-	1.7643%	-	17.9515%	0.7232%	4.4250%	-	-	29.3291%	-	-
Accumulated Depreciation - Property held for Future Use	3200	100.0000%	36.6346%	2.9717%	-	-	-	1.9795%	-	20.1178%	1.4770%	4.6581%	-	-	32.1612%	-	-
Accumulated Amortization - Intangible Property	3400	100.0000%	36.6346%	2.9717%	-	-	-	1.9795%	-	20.1178%	1.4770%	4.6581%	-	-	32.1612%	-	-
Accumulated Amortization - Intangible Property	3500	100.0000%	36.6346%	2.9717%	-	-	-	1.9795%	-	20.1178%	1.4770%	4.6581%	-	-	32.1612%	-	-
Accumulated Amortization - Telephone Plant Adjustment	3600	100.0000%	36.6346%	2.9717%	-	-	-	1.9795%	-	20.1178%	1.4770%	4.6581%	-	-	32.1612%	-	-
Deferred Operating Taxes	4340	100.0000%	36.6346%	2.9717%	-	-	-	1.9795%	-	20.1178%	1.4770%	4.6581%	-	-	32.1612%	-	-
Other Long Term Liabilities	4310	100.0000%	36.6346%	2.9717%	-	-	-	1.9795%	-	20.1178%	1.4770%	4.6581%	-	-	32.1612%	-	-
Other Deferred Credits	4370	100.0000%	29.8280%	2.4500%	-	-	-	2.2297%	-	22.6336%	2.3429%	4.6610%	-	-	35.6589%	-	-
Customer Deposits																	
Net Telephone Plant																	
Investment Allow/Disallow																	
Accum Depr/Amort/Allow/Disallow																	
Materials and Supplies	1220	100.0000%	26.8697%	0.5446%	-	-	-	2.2963%	-	23.2597%	2.3356%	3.3176%	-	-	41.3774%	-	-
Investment in Nonaffiliated Companies	1402	100.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Equal Access Equipment	1438	100.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Jurisdictional Assets	1500	100.0000%	37.6369%	2.7393%	-	-	-	1.9363%	-	20.8607%	1.3066%	4.2284%	-	-	31.2927%	-	-
Cash Working Capital	XXXX	100.0000%	30.0689%	2.4584%	-	-	-	2.2068%	-	22.5810%	2.3109%	4.8408%	-	-	35.5215%	-	-
Net Telephone Plant, M&S and CWC																	
<b>Operating Expenses and Taxes Summary</b>																	
Network Support	6110	100.0000%	36.6346%	2.9717%	-	-	-	1.9795%	-	20.1178%	1.4770%	4.6581%	-	-	32.1612%	-	-
General Support	6120	100.0000%	36.6346%	2.9717%	-	-	-	1.9795%	-	20.1178%	1.4770%	4.6581%	-	-	32.1612%	-	-
Central Office	6210	100.0000%	51.8963%	6.7647%	-	-	-	1.4844%	-	15.2079%	0.1352%	6.7531%	-	-	17.7585%	-	-
Information Orig/Term	6410	100.0000%	26.8697%	0.5446%	-	-	-	2.2963%	-	23.2597%	2.3356%	3.3176%	-	-	41.3774%	-	-
Cable and Wire Facilities	6510	100.0000%	36.6346%	2.9717%	-	-	-	1.9795%	-	20.1178%	1.4770%	4.6581%	-	-	32.1612%	-	-
Other Plant	6530	100.0000%	36.6346%	2.9717%	-	-	-	1.9795%	-	20.1178%	1.4770%	4.6581%	-	-	32.1612%	-	-
Network Operations	6540	100.0000%	100.0000%	-	-	-	-	-	-	-	-	-	-	-	100.0000%	-	-
Access Charge	6540	100.0000%	100.0000%	-	-	-	-	-	-	-	-	-	-	-	100.0000%	-	-
Federal Support	6610	100.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Marketing	6620	100.0000%	24.7192%	-	-	-	-	2.1805%	-	35.6322%	-	4.1467%	-	-	37.4681%	-	-
Customer Service	6710	100.0000%	35.7043%	2.7392%	-	-	-	1.9861%	-	21.8999%	1.2383%	4.1467%	-	-	32.2854%	-	-
Corporate Operations - Executive and Planning	6720	100.0000%	43.2282%	2.4186%	-	-	-	1.7537%	-	19.3372%	1.0934%	3.6615%	-	-	28.5074%	-	-
Corporate Operations - General and Administrative	6720	100.0000%	37.2779%	3.1483%	-	-	-	1.9538%	-	20.8486%	1.2263%	4.6776%	-	-	30.8675%	-	-
Subtotal Operations Expense																	
Depreciation and Amortization	6560	100.0000%	34.0242%	4.2447%	-	-	-	2.0647%	-	21.0241%	1.2415%	6.0921%	-	-	30.6783%	-	-
Other Operating	7240	100.0000%	36.6346%	2.9717%	-	-	-	1.9795%	-	20.1178%	1.4770%	4.6581%	-	-	32.1612%	-	-
Equal Access																	
Fixed Charges	7500	100.0000%	29.9505%	2.5303%	-	-	-	2.2269%	-	22.6073%	2.3432%	4.9260%	-	-	35.4159%	-	-
Rent Revenue	5240	100.0000%	37.2488%	3.1403%	-	-	-	1.9550%	-	20.8155%	1.2377%	4.6767%	-	-	30.9252%	-	-
Total Operating Expense and Tax																	
Nonoperating Expense	7370	100.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Abandoned Construction																	
Contributions																	
Other Nonoperating																	
Allowance for Funds Used During Construction	7340	100.0000%	36.6346%	2.9717%	-	-	-	1.9795%	-	20.1178%	1.4770%	4.6581%	-	-	32.1612%	-	-
Other Income Adjustments	XXXX	100.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-