

# 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 \_\_\_\_\_

2007

IDAHO PUBLIC  
UTILITIES COMMISSION

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**ANNUAL REPORT OF SMALL TELEPHONE COMPANIES TO  
THE IDAHO PUBLIC UTILITIES COMMISSION  
FOR THE YEAR ENDING 12/31/07**

**COMPANY INFORMATION**

Exact name of utility: Rural Telephone Company  
Address of principal office: 892 W. Madison Ave. Glenss 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, Prarie

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): Corporation

If a Subchapter S Corporation, please specify: S Corporation

Name and address of controlling company, if any: \_\_\_\_\_

Martell Enterprises 892 W. Madison Ave. Glenss Ferry, ID 83623

Names of affiliated companies. Give address and description of business: \_\_\_\_\_  
/Pend Oreille Telephone Company - sames as above

Nehalem Telecommunications Inc. - same as above

Martell Construction Inc., Glenss Ferry, ID

**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.

<b>Title</b>	<b>Name</b>	<b>Address</b>
<u>President</u>	<u>James R. Martell</u>	
<u>Vice-President</u>	<u>Michael J. Martell</u>	
<u>Sec./Treasurer</u>	<u>Carmela M. Martell</u>	

**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.)

<b>Name and Address</b>	<b>Term Expired or Current Term Will Expire</b>	<b>Meetings Attended This year</b>	<b>Fees Paid During Year</b>
<u>James R. Martell</u>	<u>non-term.</u>	<u>12</u>	<u>25,500</u>
<u>Carmela M. Martell</u>	<u>non-term.</u>	<u>12</u>	<u>12,000</u>
<u>Michael J. Martell</u>	<u>non-term</u>	<u>12</u>	<u>16,800</u>
<u>Angela Carpenter</u>	<u>non-term</u>	<u>12</u>	<u>12,000</u>
<u>Andrea Roberts</u>	<u>non-term</u>	<u>12</u>	<u>18,000</u>
<u>Mark R. Martell</u>	<u>non-term</u>	<u>12</u>	<u>12,000</u>
<u>Matthew J. Martell</u>	<u>non-term</u>	<u>12</u>	<u>12,000</u>

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.)

<b>Name</b>	<b>Title</b>	<b>Wages and Bonuses Paid</b>
<u>James R. Martell</u>	<u>President</u>	<u>99,448</u>
<u>Michael J. Martell</u>	<u>Vice-President</u>	<u>82,450</u>
<u>Carmela M. Martell</u>	<u>Sec/Treas.</u>	<u>60,000</u>
<u>Mark R. Martell</u>	<u>Administrative Manager</u>	<u>69,148</u>
<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>





**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	366,998	430,915	63,917
1130 Cash and Equivalents	-	-	-
1140 Special Cash Deposits	-	-	-
1150 Working Cash Deposits	-	-	-
1160 Temporary Investments	-	-	-
1180 Telecommunications Accounts Receivable	75,993	121,979	45,986
1181 Accts Rec Allow - Telecommunications	-	-	-
1190 Other Accounts Receivables	518,242	432,624	(85,618)
1191 Accts Rec Allow - Other	-	-	-
1200 Notes Receivable	-	-	-
1201 Notes Receivable Allowance	-	-	-
1210 Interest and Dividends Receivable	-	-	-
1220 Materials and Supplies	373,027	454,554	81,527
1280 Prepayments	-	10,461	10,461
1290 Prepaid Rents	-	-	-
1300 Prepaid Taxes	-	-	-
1310 Prepaid Insurance	-	-	-
1320 Prepaid Directory Expenses	-	-	-
1330 Other Prepayments	-	-	-
1350 Other Current Assets	299,104	467,440	168,336
	<u>1,633,364</u>	<u>1,917,973</u>	<u>284,609</u>
<b>Noncurrent Assets</b>			
1401 Investment in Affiliated Companies	4,077,674	4,219,894	142,220
1402 Investment in Nonaffiliated Companies	-	-	-
1406 Nonregulated Investments	335,798	340,798	5,000
1407 Unamortized Debt Issuance Expense	-	-	-
1408 Sinking Funds	-	-	-
1410 Other Noncurrent Assets	460,178	494,424	34,246
1438 Deferred Maintenance and Retirements	-	-	-
1439 Deferred Charges	-	-	-
1500 Other Jurisdiction Assets - Net	-	-	-
	<u>4,873,650</u>	<u>5,055,116</u>	<u>181,466</u>
<b>Property, Plant and Equipment</b>			
2001 Telecommunications Plant in Service	19,862,578	20,704,516	841,938
2002 Prop. Held for Future Telecom Use	4,000	4,000	-
2003 Telecom. Plant under Const. - Short Term	48,263	233,048	184,785
2004 Telecom. Plant under Const. - Long-Term	-	-	-
2005 Telecom Plant Adjustment	-	-	-
2006 Nonoperating Plant	-	-	-
2007 Goodwill	-	-	-
	<u>19,914,841</u>	<u>20,941,564</u>	<u>1,026,723</u>
<b>Depreciation and Amortization Accounts</b>			
3100 Accumulated Depreciated	(10,607,521)	(11,560,648)	(953,127)
3200 Accum. Depr. - Held for Future Use	-	-	-
3300 Accumulated Depreciation - Nonoperating	-	-	-
3400 Accum. Amort. - Tangible	-	-	-
3410 Accum. Amort. - Capitalized Leases	-	-	-
3420 Accum. Amort. - Leasehold Improvements	-	-	-
3500 Accum. Amort. - Intangible	-	-	-
3600 Accum. Amort. - Other	-	-	-
	<u>(10,607,521)</u>	<u>(11,560,648)</u>	<u>(953,127)</u>

TOTAL ASSETS

15,814,334

16,354,005

539,671

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# Rural Telephone Company

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Balance Sheet

Liabilities & Stockholders' Equity

	Balance Beginning of Year	Balance at End of Year	Increase or (Decrease)
<b>Current Liabilities</b>			
4010	206,822	747,538	540,716
4020	-	-	-
4030	29,316	38,014	8,698
4040	26,343	14,558	(11,785)
4050	492,437	479,200	(13,237)
4060	-	-	-
4070	-	-	-
4080	37,513	38,124	611
4100	-	-	-
4110	-	-	-
4120	210,452	158,683	(51,769)
4130	1,455,044	938,575	(516,469)
	<u>2,457,927</u>	<u>2,414,692</u>	<u>(43,235)</u>
<b>Long-Term Debt</b>			
4210	6,088,270	6,087,447	(823)
4220	-	-	-
4230	-	-	-
4240	-	-	-
4250	-	-	-
4260	-	-	-
4270	-	-	-
	<u>6,088,270</u>	<u>6,087,447</u>	<u>(823)</u>
<b>Other Liabilities &amp; Deferred Credits</b>			
4310	-	-	-
4320	-	-	-
4330	-	-	-
4340	-	-	-
4350	-	-	-
4360	-	-	-
4370	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
<b>Stockholders' Equity</b>			
4510	56,900	56,900	-
4520	10,197	10,197	-
4530	-	-	-
4540	-	-	-
4550	7,201,040	7,784,769	583,729
	<u>7,268,137</u>	<u>7,851,866</u>	<u>583,729</u>
<b>TOTAL LIAB. &amp; TOTAL CREDITS</b>	<u>15,814,334</u>	<u>16,354,005</u>	<u>539,671</u>

# 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	197,052	-	-	-	197,052
2112 Motor Vehicles	269,079	-	-	-	269,079
2113 Aircraft	-	-	-	-	-
2114 Special Purpose Vehicles	-	-	-	-	-
2115 Garage Wok Equipment	-	-	-	-	-
2116 Other Work Equipment	480,200	9,852	(20,203)	-	469,849
2121 Buildings	889,755	57,050	-	-	946,805
2122 Furniture	130,369	7,270	-	-	137,639
2123 Office Equipment	-	-	-	-	-
2124 General Purpose Computers	433,159	-	-	-	433,159
2211 Analog Electronic Switching	-	-	-	-	-
2212 Digital Electronic Switching	2,786,600	98,721	-	-	2,885,321
2215 Electro - Mechanical Switching	-	-	-	-	-
2220 Operator Systems	-	-	-	-	-
2231 Radio Systems	9,632	-	-	-	9,632
2232 Circuit Equipment	3,882,913	501,666	(107,961)	-	4,276,618
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	9,658,388	222,261	-	-	9,880,649
2424 Submarine Cable	-	-	-	-	-
2426 Intra-building Network Cable	-	-	-	-	-
2431 Aerial Wire	-	-	-	-	-
2441 Conduit Systems	1,031,043	73,282	-	-	1,104,325
2681 Capital Leases	-	-	-	-	-
2682 Leasehold Improvements	84,123	-	-	-	84,123
2690 Intangibles	-	-	-	-	-
<b>TOTAL PLANT ACCOUNTS</b>	<b>19,862,578</b>	<b>970,102</b>	<b>(128,164)</b>	<b>-</b>	<b>20,704,516</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	480,200	9,852	-	-	490,052
2121 Buildings	522,653	-	-	-	522,653
2122 Furniture	130,369	7,270	-	-	137,639
2123 Office Equipment	-	-	-	-	-
2124 General Purpose Computers	433,159	-	-	-	433,159
2211 Analog Electronic Switching	-	-	-	-	-
2212 Digital Electronic Switching	1,115,711	94,896	-	-	1,210,607
2215 Electro - Mechanical Switching	-	-	-	-	-
2220 Operator Systems	-	-	-	-	-
2231 Radio Systems	9,632	-	-	-	9,632
2232 Circuit Equipment	2,349,954	449,114	(107,961)	-	2,691,107
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	5,470,687	170,868	-	-	5,641,555
2424 Submarine Cable	-	-	-	-	-
2426 Intrabuilding Network Cable	-	-	-	-	-
2431 Aerial Wire	-	-	-	-	-
2441 Conduit Systems	745,482	68,033	-	-	813,515
2681 Capital Leases	-	-	-	-	-
2682 Leasehold Improvements	84,123	-	-	-	84,123
2690 Intangibles	-	-	-	-	-
<b>TOTAL PLANT ACCOUNTS</b>	<b>11,772,819</b>	<b>800,033</b>	<b>(107,961)</b>	<b>-</b>	<b>12,464,891</b>

# 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%	(630)	-	269,079
2113 Aircraft	-	0.00%	-	-	-
2114 Special Purpose Vehicles	-	0.00%	-	-	-
2115 Garage Wok Equipment	-	0.00%	-	-	-
2116 Other Work Equipment	467,531	14.30%	13,908	(11,703)	469,736
2121 Buildings	231,912	ID - 3.0% NV - 2.8%	26,025	-	257,937
2122 Furniture	122,364	12.50%	13,788	-	136,152
2123 Office Equipment	-	0.00%	-	-	-
2124 General Purpose Computers	430,976	20.00%	2,183	-	433,159
2211 Analog Electronic Switching	-	0.00%	-	-	-
2212 Digital Electronic Switching	2,090,263	ID - 12% NV - 5.26%	102,462	-	2,192,725
2215 Electro - Mechanical Switching	-	0.00%	-	-	-
2220 Operator Systems	-	0.00%	-	-	-
2231 Radio Systems	9,632	20.00%	-	-	9,632
2232 Circuit Equipment	1,891,697	ID - 10% NV - 5.26%	318,240	(107,961)	2,101,976
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	1,775	5.00%	513	-	2,288
2422 Underground Cable	-	0.00%	-	-	-
2423 Buried Cable	4,658,940	ID - 6.5% and 5% NV - 4%	469,307	-	5,128,247
2424 Submarine Cable	-	0.00%	-	-	-
2426 Intrabuilding Network Cable	-	0.00%	-	-	-
2431 Aerial Wire	-	0.00%	-	-	-
2441 Conduit Systems	107,409	ID - 7% NV - 4%	63,813	-	171,222
2682 Leasehold Improvements	37,519	3.00%	2,524	-	40,043
<b>TOTAL PLANT ACCOUNTS</b>	<b>10,319,727</b>	<b>1</b>	<b>1,012,133</b>	<b>(119,664)</b>	<b>11,212,196</b>

# 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%	(630)	-	269,079
2113 Aircraft	-	0.00%	-	-	-
2114 Special Purpose Vehicles	-	0.00%	-	-	-
2115 Garage Wok Equipment	-	0.00%	-	-	-
2116 Other Work Equipment	467,531	14.30%	571	-	468,102
2121 Buildings	102,906	3.00%	15,680	-	118,586
2122 Furniture	122,364	12.50%	13,788	-	136,152
2123 Office Equipment	-	0.00%	-	-	-
2124 General Purpose Computers	430,976	20.00%	2,183	-	433,159
2211 Analog Electronic Switching	-	0.00%	-	-	-
2212 Digital Electronic Switching	1,103,164	12.00%	14,487	-	1,117,651
2215 Electro - Mechanical Switching	-	0.00%	-	-	-
2220 Operator Systems	-	0.00%	-	-	-
2231 Radio Systems	9,632	20.00%	-	-	9,632
2232 Circuit Equipment	1,385,361	10.00%	237,024	-	1,622,385
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	1,775	5.00%	513	-	2,288
2422 Underground Cable	-	0.00%	-	-	-
2423 Buried Cable	-	6.5% and 5%	301,820	-	2,726,989
2424 Submarine Cable	2,425,169	0.00%	-	-	-
2426 Intrabuilding Network Cable	-	0.00%	-	-	-
2431 Aerial Wire	-	0.00%	-	-	-
2441 Conduit Systems	68,779	7.00%	52,382	-	121,161
2682 Leasehold Improvements	37,519	3.00%	2,524	-	40,043
<b>TOTAL PLANT ACCOUNTS</b>	<b>6,424,885</b>	<b>1</b>	<b>640,342</b>	<b>-</b>	<b>7,065,227</b>

## 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
Solix <sup>Indep</sup>			10,000
Telespire	2006		2,500
ICS Syringa Video	2007		5,000
Fairfield Internet	2006		3,000
Pend Oreille Telephone	1997		2,528,550
Nehalem Telecommunications	2004		1,691,344
<b>Totals</b>			<b>4,560,692</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		121,979
NECA		291,587
CABS		80,241
Idaho USF		26,344
Employee Advances		27,291
CATV		17,136
Related Parties		440,170
Misc.		17,059
<b>Totals</b>		<b>1,021,843</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	35,436
Harris Stratex Networks	268,135
Idaho Optic Transport	16,862
Little Valley Elk Ranch (equip lease)	20,853
Martell Construction (equip lease)	81,240
Mid-State	16,609
NRTC	49,534
Neo Nova	20,743
Western States Equipment	22,827
Steve Hoeft Construction	16,886
<b>Totals</b> Other A/P	198,413
Related Parties	938,575
<b>Totals</b>	1,686,113





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

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	<u>Total Company</u>	<u>Idaho Only</u>
<b>Total Operating Income</b>	4,772,179	2,679,767
<b>Total Operating Expense</b>	3,969,292	2,253,869
7100 Other Operating Income and Expense	217,220	86,888 *
7210 Operating Investment Tax Credits - Net	-	-
7220 Operating Federal Income Taxes	-	-
7230 Operating State and Local Income Taxes	-	-
7240 Operating Other Taxes	(143,328)	(75,025)
7250 Provision for Deferred Operating Income Taxes - Net	-	-
7200 Operating Taxes (Total)	(143,328)	(75,025)
7310 Dividend Income	20,918	8,367 *
7320 Interest Income	10,063	4,025 *
7330 Income from Sinking and Other Funds	-	-
7340 Allowance for Funds Used During Construction	10,039	4,016 *
7350 Gains/Losses from the Disposition of Certain Property	-	-
7360 Other Nonoperating Income	-	-
7370 Special Charges	(14,491)	(5,796) *
7300 Nonoperating Income and Expense	26,529	10,612
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	(325,078)	(130,031) *
7520 Interest Expense - Capital Leases	-	-
7530 Amortization of Debt Issuance Expense	-	-
7540 Other Interest Deductions	(34,015)	(13,606) *
7500 Interest and Related Items	(359,093)	(143,637)
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	32,056	(59,916)
<b>AMOUNT TRANSFERRED TO RETAINED EARNINGS</b>	<u>576,271</u>	<u>244,820</u>

\* - Allocated based on Company access lines.



892 W. MADISON AVE.  
GLENN'S FERRY, IDAHO 83623  
(208) 366-2614 • FAX (208) 366-2615  
WWW.RTCL.NET

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IDAHO PUBLIC  
UTILITIES COMMISSION

June 17, 2008

Idaho Public Utilities Commission  
PO Box 83720  
Boise, ID 83720-0074

To Whom It May Concern:

Rural Telephone Company is submitting an amended page 15 of their 2007 Idaho Annual Report. We found that an error was made in reporting Idaho Operating Revenues. The error has been corrected and the amended page is enclosed.

Sincerely,

Beverly Arrington  
Sr. Accounting Specialist  
Rural Telephone Company

**Rural Telephone Company**

Operating Revenues  
Page 15 AMENDED

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IDAHO PUBLIC  
UTILITIES COMMISSION

	<u>Total Company</u>	<u>Idaho Only</u>
<b>Local Network Services Revenue</b>		
5001 Basic Area Revenue	439,775	225,175
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	620	(1,046)
5069 Other Local Exchange Settlements	-	-
	<u>440,395</u>	<u>224,129</u>
<b>Network Access Service Revenues</b>		
5081 End User Revenue (SLC)	139,605	54,167
5082 Switched Access Revenue (Interstate)	3,153,770	1,829,135
5083 Special Access Revenue	90,883	13,720
5084 State Access Revenue (Intrastate)	668,465	342,008
5100 Long Distance Message Revenue - All	619	4
	<u>4,053,342</u>	<u>2,239,034</u>
<b>Internet Services</b>		
5280.1 DSL Modem Revenue Idaho	4,350	4,350
5280.2 DSL Modem Revenue Nevada	12,080	-
	<u>16,430</u>	<u>4,350</u>
<b>Other Nonregulated Revenues</b>		
5280.3 Fiber Lease - Idaho	57,732	57,732
5280.31 DMVW Circuit Equipment Lease	137,438	137,438
	<u>195,170</u>	<u>195,170</u>
<b>Miscellaneous Revenues</b>		
5230.1 Directory Revenue Idaho	1,394	1,394
5230.2 Directory Revenue Nevada	1,019	-
5210.1 I/S B&C Idaho	294	294
5210.2 I/S B&C Nevada	360	-
5220.1 Intrastate B&C Idaho	302	302
5220.2 Intrastate B&C Nevada	59,927	-
5260.1 Misc Revenue Idaho	2,856	2,856
5260.2 Misc Revenue Nevada	1,457	-
	<u>67,609</u>	<u>4,846</u>
<b>Uncollectible Revenues</b>		
5301 Uncollectible Revenue - Telecommunication	(767)	(85)
5302 Uncollectible Revenue - Other	-	-
	<u>(767)</u>	<u>(85)</u>
<b>TOTAL OPERATING REVENUE</b>	<u><u>4,772,179</u></u>	<u><u>2,667,444</u></u>

Please identify the following revenues:

NECA USF	<u>1,450,789</u>	5081.21 and 5081.22
STATE USF	<u>316,128</u>	5084.21

**Rural Telephone Company**  
Operating Revenues

	<u>Total Company</u>	<u>Idaho Only</u>
<b>Local Network Services Revenue</b>		
5001 Basic Area Revenue	439,775	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	620	292
5069 Other Local Exchange Settlements	-	-
	<u>440,395</u>	<u>216,466</u>
<b>Network Access Service Revenues</b>		
5081 End User Revenue (SLC)	139,605	54,167
5082 Switched Access Revenue (Interstate)	3,153,770	1,829,135
5083 Special Access Revenue	90,883	33,706
5084 State Access Revenue (Intrastate)	668,465	342,008
5100 Long Distance Message Revenue - All	619	4
	<u>4,053,342</u>	<u>2,259,020</u>
<b>Internet Services</b>		
5280.1 DSL Modem Revenue Idaho	4,350	4,350
5280.2 DSL Modem Revenue Nevada	12,080	-
	<u>16,430</u>	<u>4,350</u>
<b>Other Nonregulated Revenues</b>		
5280.3 Fiber Lease - Idaho	57,732	57,732
5280.31 DMVW Circuit Equipment Lease	137,438	137,438
	<u>195,170</u>	<u>195,170</u>
<b>Miscellaneous Revenues</b>		
5230.1 Directory Revenue Idaho	1,394	1,394
5230.2 Directory Revenue Nevada	1,019	-
5210.1 I/S B&C Idaho	294	294
5210.2 I/S B&C Nevada	360	-
5220.1 Intrastate B&C Idaho	302	302
5220.2 Intrastate B&C Nevada	59,927	-
5260.1 Misc Revenue Idaho	2,856	2,856
5260.2 Misc Revenue Nevada	1,457	-
	<u>67,609</u>	<u>4,846</u>
<b>Uncollectible Revenues</b>		
5301 Uncollectible Revenue - Telecommunication	(767)	(85)
5302 Uncollectible Revenue - Other	-	-
	<u>(767)</u>	<u>(85)</u>
<b>TOTAL OPERATING REVENUE</b>	<u><u>4,772,179</u></u>	<u><u>2,679,767</u></u>

Please identify the following revenues:

NECA USF	<u>1,450,789</u>	5081.21 and 5081.22
STATE USF	<u>316,128</u>	5084.21

**Rural Telephone Company**

Operating Expenses

	<b>Total Company</b>	<b>Idaho Only</b>
<b>Plant Specific Operations Expense</b>		
6110 Network Support Expenses	18,912	7,565 *
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	67,672	27,069 *
6121 Land and Building Expense	273,968	265,684
6122 Furniture and Artworks Expense	-	-
6123 Office Equipment Expense	-	-
6124 General Purpose Computers Expense	-	-
6210 Central Office Switching Expense	121,875	90,387
6211 Analog Electronic Expense	-	-
6212 Digital Electronic Expense	-	-
6215 Electro - Mechanical Expense	-	-
6220 Operations System Expense	-	-
6230 Central Office Transmission Expense	396,830	331,750
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	575,378	229,964
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>1,454,635</b>	<b>952,419</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	3,834	1,534 *
6530	-	-
6531	54,907	29,872
6532	70,014	37,692
6533	-	-
6534	-	-
6535	90,929	45,852
6540	13,595	5,438 *
6560	1,012,134	640,342
6561	-	-
6562	-	-
6563	-	-
6564	-	-
6565	-	-
Total Plant Nonspecific Operations Expense	<u>1,245,413</u>	<u>760,730</u>
<b>Customer Operations Expense</b>		
6610	137,082	54,833 *
6611	-	-
6612	-	-
6613	-	-
6620	-	-
6621	-	-
6622	-	-
6623	125,489	68,876
<b>Total Customer Operations Expense</b>	<u>262,571</u>	<u>123,709</u>
<b>Corporate Operations Expense</b>		
6710	260,365	104,146 *
6711	-	-
6712	-	-
6720	626,242	250,497 *
6721	111,093	55,389
6722	-	-
6723	-	-
6724	-	-
6725	8,973	6,980
6726	-	-
6727	-	-
6728	-	-
6790	-	-
<b>Total Corporate Operations Expense</b>	<u>1,006,673</u>	<u>417,012</u>
<b>Total plant nonspecific, customer and corporate</b>	<u>2,514,657</u>	<u>1,301,450</u>
<b>Total Plant Specific Expense</b>	<u>1,454,635</u>	<u>952,419</u>
<b>TOTAL OPERATING EXPENSE</b>	<u><u>3,969,292</u></u>	<u><u>2,253,869</u></u>

\* - Allocated based on company access lines.

**CENTRAL OFFICE DATA**  
**as of December 31, 2007 (unless otherwise indicated)**

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

Central Office Switch Redcom MDX

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

Access Line Capacity  
 Design: 1200  
Access Lines in Use  
 Customer Lines: 46  
 (Include Centrex, PAL, Semi-Pub.)

Installed/Equipped: \_\_\_\_\_  
 Public Telephone Lines 6

Company Official Lines 3

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		44	0	7	10	0	61
New Connects		0	0	0	2		2
Disconnects		11	0	0	6		17
End of Year		33	0	7	6	13	46

**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, \_\_\_\_\_ (unless otherwise indicated)

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

Central Office Switch Type: Redcom MDX

Check all that apply:  
Stand Alone X      Check one:  
Host \_\_\_\_\_      Electronic X  
Remote \_\_\_\_\_      Electro-Mechanical \_\_\_\_\_  
Other: \_\_\_\_\_

**Access Line Capacity**  
Design: 1200  
**Access Lines in Use**  
Customer Lines: 328  
(Include Centrex, PAL, Semi-Pub.)

Installed/Equipped: \_\_\_\_\_  
Public Telephone Lines 16  
Company Official Lines 4  
Company Test Lines 13

	Residence				Business				Total Residence & Business	
	Single Line		Multi-Line		Single Line		Multi-Line			
	1-Party	Party	1-Party	Party	1-Party	Party	1-Party	Party		
Beginning of Year	0	297	0	0	0	19	0	0	0	340
New Connects	0	0	0	0	0	0	0	0	0	0
Disconnects	0	7	0	0	0	0	5	0	0	12
End of Year	0	290	0	7	0	19	19	30	0	328

**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, 2007 (unless otherwise indicated)

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

Central Office Switch Type: Red.com 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: 35  
(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	32	0	3	6	0	41
New Connects	0	0	0	0	0	0	0
Disconnects	0	1	0	0	5	0	6
End of Year	0	31	0	3	1	0	35

**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, 2007 (unless otherwise indicated)

Name of Central Office: Prairie 208-868  
Prefix (es): \_\_\_\_\_

Central Office Switch Type: \_\_\_\_\_ Redcom MDX

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

**Access Line Capacity**  
Design: 1200  
**Access Lines in Use**  
Customer Lines: 59  
(Include Centrex, PAL, Semi-Pub.)

Installed/Equipped: \_\_\_\_\_  
Public Telephone Lines 3

Company Official Lines 0

Company Test Lines 6

**Classification of Customer Access**

	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	57	57	0	4	4	61
New Connects	0	0	0	0	0	0	0
Disconnects	0	2	2	0	0	0	2
End of Year	0	55	55	0	4	4	59

**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, 2007 (unless otherwise indicated)

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

Central Office Switch Type: Redcom MDX

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

Access Line Capacity  
Design: 1200  
Access Lines in Use  
Customer Lines: 44  
(Include Centrex, PAL, Semi-Pub.)

Installed/Equipped: \_\_\_\_\_  
Public Telephone Lines 8  
Company Official Lines 3  
Company Test Lines 0

**Classification of Customer Access**

	Residence			Business			Total Residence & Business
	Multi- Line	Single Line	Multi- Line	Single Line	Multi- Party	Subtotal Business	
Beginning of Year	0	38	0	8	3	11	49
New Connects	0	0	0	0	1	0	1
Disconnects	0	6	0	0	0	0	6
End of Year	0	32	0	8	4	12	44

**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) 2007**

Local Exchange	Average # of Customer Lines in Use	Local Calls		Toll Calls Originated (Total of all Carriers)			
		Number (1000s)	Avg./ Line	Intrastate	Interstate	Total	Avg./ Line
1 Roise River	328	N/A		26409	72219	98628	300.70
2 Shoup	46	N/A		6335	8886	15221	330.89
3 Tipanuk	134	N/A		3785	24330	28115	209.81
4 Three Creek	44	N/A		27362	15829	43191	981.61
5 Atlanta	335	N/A		13158	12218	25376	725.03
6 Prairie	59	N/A		3252	15730	18982	321.73
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							



ANNUAL REPORT FOR SMALL TELEPHONE COMPANIES  
YEAR ENDED DECEMBER 31, 2007.

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 x    No \_\_\_\_\_

Included in directory                                      Yes X    No \_\_\_\_\_

Date of notification                      September, March

Alternate method of notification                      newspapers

Rule IDAPA 31.41.01.403.02

Record of Complaints:

Number received by Company                      4

Category of complaints (if known):

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

Charges on Bill    1

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

Quality or Availability  
of Service    1

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

Miscellaneous    3

CERTIFICATE

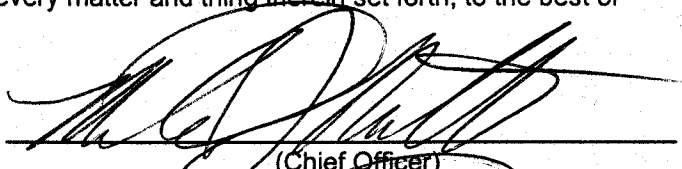
State of Idaho )  
 ) ss  
County of *Elmore* )

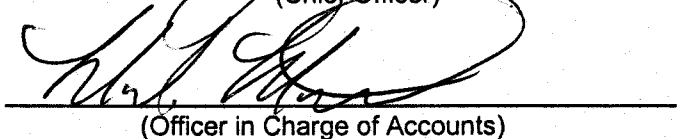
WE, the undersigned Michael J. Martell

and Mark R. Martell

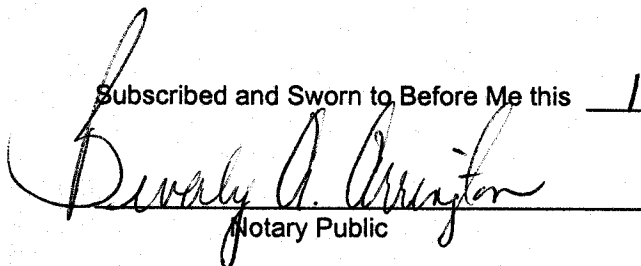
of the Rural Telephone Company utility,

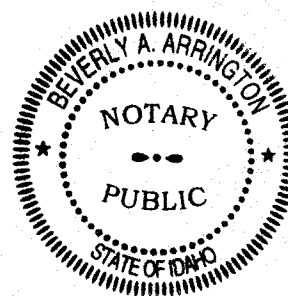
on our oath do severally say that the foregoing return has been prepared under our direction, from the original books, papers, and records of said utility; that we have carefully examined same, and declare the same to be a correct statement of the business affairs of said utility for the period covered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

  
\_\_\_\_\_  
(Chief Officer)

  
\_\_\_\_\_  
(Officer in Charge of Accounts)

Subscribed and Sworn to Before Me this 1 day of May, (Year) 2008.

  
\_\_\_\_\_  
Notary Public



My Commission expires 3/28, (Year) 2012.

Rev 3/02

# Special Services

## *DID YOU KNOW...*

Telephone Assistance Programs are available to low-income individuals.

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

### **Lifeline/Linkup Services**

are programs designed to assist low-income households afford local telephone service.

**Lifeline** assists with monthly telephone bills.

**Linkup** assists with connection and installation charges.

*Please contact your local Health & Welfare Office to see if you qualify for Lifeline/Linkup Services or call Rural Telephone Company*

Toll Free  
1-888-366-7821



**Affidavit of Publication**  
 STATE OF IDAHO )  
 COUNTY OF TWIN FALLS) SS.

**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
Fed. Subscriber Line (FCC Access, 1 line)	\$ 6.50
Fed. 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	\$ .06

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, 865, 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.

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.

PUBLISH: March 8, 2007

being first duly sworn upon oath, depose and say that I am Legal Clerk of the  
 shed daily at, Twins 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,  
 ment thereof, for one ~~consecutive~~ *publication* commencing with the  
 of March, 2007 and ending with the issue dated 8th day of March, 2007

that said newspaper is a consolidation, effective February 16, 1942, of the Idaho Evening Times,  
 except Sunday, and the Twin Falls News, published theretofore daily except Monday, both of which  
 idation had been published under said names in said city and county continuously and uninterruptedly  
 an twelve consecutive months, and said TIMES-NEWS, since such consolidation, has been published  
 at Saturday, until July 31, 1978, at which time said newspaper began daily publication under said  
 ty continuously and uninterruptedly.

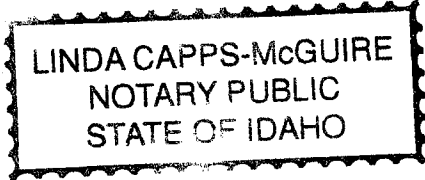
at pursuant to Section 60-108 Idaho Code, Thursday of each week has been designated as the day  
 w or by order of any court of competent jurisdiction within the state of Idaho to be issued thereof  
 the day on which said legal will be published.

FALLS

, 2007, before me,  
 y appeared *Ruby Andersen*  
 to be the person whose name subscribed to the within instrument, and being by me first duly  
 atements 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 commision expires: *5-19-09*





**Rate, Rules & 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 may be obtained by contacting our business office toll free at 1-888-366-7821 or by contacting the Public Utilities Commission in your state.

**IDAHO**  
Public Utilities Commission  
1-800-432-0369

**NEVADA**  
Public Utilities Commission  
1-800-992-0900

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

**Customer Complaints and Disputes**

What to do when you have a complaint?

If you experience a problem with your telephone service or billing, please contact our office toll free at 1-888-366-7821. Our personnel are trained to handle service and billing situations. However, if you are unsatisfied with the explanation provided, don't hesitate to ask for a supervisor.

A customer may make a formal or informal complaint to the Public Utilities Commission for further review of the dispute or complaint. Telephone Company shall not terminate service while a complaint is pending.

**IDAHO**  
Public Utilities Commission  
1-800-432-0369  
P.O. Box 83720  
Boise, IA 83720-0074  
[www.puc.idaho.gov](http://www.puc.idaho.gov)

**NEVADA**  
Public Utilities Commission  
1-800-992-0900  
1150 E. William Street  
Carson City, NV 89701  
<http://puc.state.nv.us/>

**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 Machine**

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 (communities) listed below, represent your local calling areas. This information was current as of December 2005.

**Local Calling for Boise River, Prairie and Tipanuk**

- Mountain Home (580, 587, 828, 832)
- Caldwell (453, 454, 455, 459)
- Boise (\*)
- Boise River (653)
- Bruneau (845)
- Emmett (365, 398, 477)
- Fruitland (452, 546)
- Glenns Ferry (366)
- Grandview (834)
- Grasmere/Riddle (759)
- Idaho City (392)
- Kuna (922)
- Melba (495)
- Meridian (288, 706, 822, 846, 855, 844, 887, 888, 893, 895, 898)
- Middleton (585)
- Nampa (442, 461, 463, 465, 466, 467, 468)
- New Plymouth (278)
- Nu Acres (566, 570, 674, 707)
- Payette (642)
- Prairie (568)
- Star (286)
- Weiser (549)

- Boise\* (321, 322, 323, 327, 331, 332, 333, 334, 336, 338, 342, 343, 344, 345, 348, 362, 363, 364, 367, 368, 373, 375, 376, 377, 378, 381, 383, 384, 385, 386, 387, 388, 389, 393, 395, 396, 422, 424, 426, 433, 562, 658, 672, 685, 853, 854, 938, 939)

**Local Calling For Shoup, ID**

(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:



**One Metro**

Customers may make international five dollars (\$5.00)

- Those prefixes include:
- 201, 202, 219, 221, 222, 223, 224, 225, 226, 227, 228, 229, 230, 231, 232, 233, 234, 235, 236, 237, 238, 239, 240, 241, 242, 243, 244, 245, 246, 247, 248, 249, 250, 251, 252, 253, 254, 255, 256, 257, 258, 259, 260, 261, 262, 263, 264, 265, 266, 267, 268, 269, 270, 271, 272, 273, 274, 275, 276, 277, 278, 279, 280, 281, 282, 283, 284, 285, 286, 287, 288, 289, 290, 291, 292, 293, 294, 295, 296, 297, 298, 299, 300, 301, 302, 303, 304, 305, 306, 307, 308, 309, 310, 311, 312, 313, 314, 315, 316, 317, 318, 319, 320, 321, 322, 323, 324, 325, 326, 327, 328, 329, 330, 331, 332, 333, 334, 335, 336, 337, 338, 339, 340, 341, 342, 343, 344, 345, 346, 347, 348, 349, 350, 351, 352, 353, 354, 355, 356, 357, 358, 359, 360, 361, 362, 363, 364, 365, 366, 367, 368, 369, 370, 371, 372, 373, 374, 375, 376, 377, 378, 379, 380, 381, 382, 383, 384, 385, 386, 387, 388, 389, 390, 391, 392, 393, 394, 395, 396, 397, 398, 399, 400, 401, 402, 403, 404, 405, 406, 407, 408, 409, 410, 411, 412, 413, 414, 415, 416, 417, 418, 419, 420, 421, 422, 423, 424, 425, 426, 427, 428, 429, 430, 431, 432, 433, 434, 435, 436, 437, 438, 439, 440, 441, 442, 443, 444, 445, 446, 447, 448, 449, 450, 451, 452, 453, 454, 455, 456, 457, 458, 459, 460, 461, 462, 463, 464, 465, 466, 467, 468, 469, 470, 471, 472, 473, 474, 475, 476, 477, 478, 479, 480, 481, 482, 483, 484, 485, 486, 487, 488, 489, 490, 491, 492, 493, 494, 495, 496, 497, 498, 499, 500, 501, 502, 503, 504, 505, 506, 507, 508, 509, 510, 511, 512, 513, 514, 515, 516, 517, 518, 519, 520, 521, 522, 523, 524, 525, 526, 527, 528, 529, 530, 531, 532, 533, 534, 535, 536, 537, 538, 539, 540, 541, 542, 543, 544, 545, 546, 547, 548, 549, 550, 551, 552, 553, 554, 555, 556, 557, 558, 559, 560, 561, 562, 563, 564, 565, 566, 567, 568, 569, 570, 571, 572, 573, 574, 575, 576, 577, 578, 579, 580, 581, 582, 583, 584, 585, 586, 587, 588, 589, 590, 591, 592, 593, 594, 595, 596, 597, 598, 599, 600, 601, 602, 603, 604, 605, 606, 607, 608, 609, 610, 611, 612, 613, 614, 615, 616, 617, 618, 619, 620, 621, 622, 623, 624, 625, 626, 627, 628, 629, 630, 631, 632, 633, 634, 635, 636, 637, 638, 639, 640, 641, 642, 643, 644, 645, 646, 647, 648, 649, 650, 651, 652, 653, 654, 655, 656, 657, 658, 659, 660, 661, 662, 663, 664, 665, 666, 667, 668, 669, 670, 671, 672, 673, 674, 675, 676, 677, 678, 679, 680, 681, 682, 683, 684, 685, 686, 687, 688, 689, 690, 691, 692, 693, 694, 695, 696, 697, 698, 699, 700, 701, 702, 703, 704, 705, 706, 707, 708, 709, 710, 711, 712, 713, 714, 715, 716, 717, 718, 719, 720, 721, 722, 723, 724, 725, 726, 727, 728, 729, 730, 731, 732, 733, 734, 735, 736, 737, 738, 739, 740, 741, 742, 743, 744, 745, 746, 747, 748, 749, 750, 751, 752, 753, 754, 755, 756, 757, 758, 759, 760, 761, 762, 763, 764, 765, 766, 767, 768, 769, 770, 771, 772, 773, 774, 775, 776, 777, 778, 779, 780, 781, 782, 783, 784, 785, 786, 787, 788, 789, 790, 791, 792, 793, 794, 795, 796, 797, 798, 799, 800, 801, 802, 803, 804, 805, 806, 807, 808, 809, 810, 811, 812, 813, 814, 815, 816, 817, 818, 819, 820, 821, 822, 823, 824, 825, 826, 827, 828, 829, 830, 831, 832, 833, 834, 835, 836, 837, 838, 839, 840, 841, 842, 843, 844, 845, 846, 847, 848, 849, 850, 851, 852, 853, 854, 855, 856, 857, 858, 859, 860, 861, 862, 863, 864, 865, 866, 867, 868, 869, 870, 871, 872, 873, 874, 875, 876, 877, 878, 879, 880, 881, 882, 883, 884, 885, 886, 887, 888, 889, 890, 891, 892, 893, 894, 895, 896, 897, 898, 899, 900, 901, 902, 903, 904, 905, 906, 907, 908, 909, 910, 911, 912, 913, 914, 915, 916, 917, 918, 919, 920, 921, 922, 923, 924, 925, 926, 927, 928, 929, 930, 931, 932, 933, 934, 935, 936, 937, 938, 939, 940, 941, 942, 943, 944, 945, 946, 947, 948, 949, 950, 951, 952, 953, 954, 955, 956, 957, 958, 959, 960, 961, 962, 963, 964, 965, 966, 967, 968, 969, 970, 971, 972, 973, 974, 975, 976, 977, 978, 979, 980, 981, 982, 983, 984, 985, 986, 987, 988, 989, 990, 991, 992, 993, 994, 995, 996, 997, 998, 999, 1000

**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 Machine**

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 (communities) listed below, represent your local calling areas. This information was current as of December 2005.

**LOCAL CALLING IN IDAHO**

- Mountain Home
- Caldwell
- Boise
- Boise River
- Bruneau
- Emmett
- Fruitland
- Glenns Ferry
- Grandview
- Grasmere/Riddle
- Idaho City
- Kuna
- Melba
- Meridian
- Middleton
- Nampa
- New Plymouth
- Nu Acres
- Payette
- Prairie
- Star
- Weiser

**Local Calling In Nevada**

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



**Dial One Metro**

Customers may make international five dollars (\$5.00)

**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	\$24.10
Local Business	\$42.00
Fed. Subscriber Line (FCC Access, 1 Line)	\$ 6.30
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	\$ .06

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

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

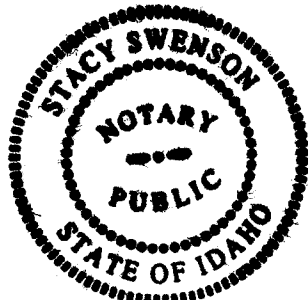
Toll Blocking is available at no charge for low income customers who qualify.

Emergency 911 Services - Exchanges with charges in Idaho are 653, 668, 664, 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 Ferry, ID 83623 for further information regarding services.

One Publication: March 7, 2007.



**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 FIRST PUBLICATION HAVING BEEN MADE ON THE 7th DAY OF Mar, 2007, AND THE LAST PUBLICATION HAVING BEEN MADE ON THE 7th DAY OF Mar, 2007; 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 7th DAY OF Mar, 2007.

[Signature]  
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
Fed. Subscriber Line (FCC Access, 1 line)	\$ 6.50
Fed. Subscriber Line (FCC Access, Multi Line)	\$ 9.20
Idaho Universal Service Fund Surcharge (IUSF residence)	\$ .12
Idaho Universal Service Fund Surcharge (IUSF business)	\$ .20
State of Idaho Assistance Program	\$ .06

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

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

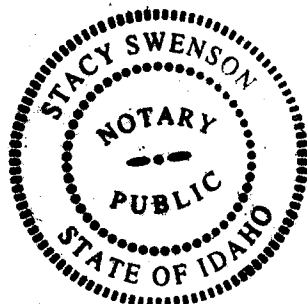
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One Publication: March 7, 2007.



# AFFIDAVIT OF PUBLICATION

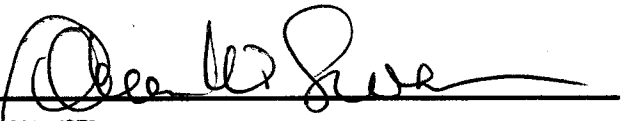
COUNTY OF ELMORE } ss.  
STATE OF IDAHO

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PUBLISHER

SUBSCRIBED AND SWORN TO ME THIS 7th DAY OF Mar, 2007.

  
NOTARY PUBLIC

RESIDING IN MOUNTAIN HOME, ELMORE COUNTY, IDAHO.

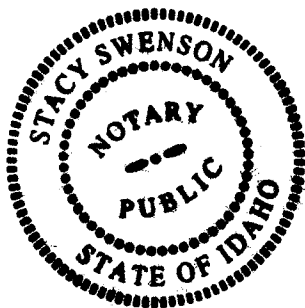
MY COMMISSION EXPIRES 11-17-2011.



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.  
One Publication: March 7, 2007.



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PUBLISHER

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MY COMMISSION EXPIRES 11-17-2011.



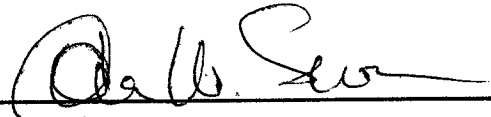
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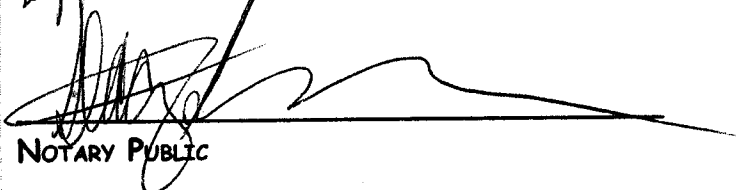
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PUBLISHER

SUBSCRIBED AND SWORN TO ME THIS 12th DAY OF Sept, 2007

  
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:

<b>Residential &amp; Business Rates</b>	
Local Residence	\$14.00
Local Business	\$16.00
Fed. Subscriber Line (FCC Access, 1 line)	\$ 6.50
Fed. Subscriber Line (FCC Access, Multi Line)	\$ 9.20
Directory Assistance per call	\$ .85
Telecom Relay Service	\$ .03

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

Customers of Washoe County will be required to pay a county tax, which is equal to 2% of the monthly local service.

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

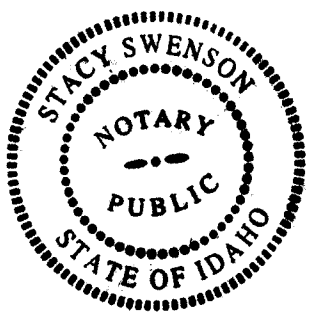
Toll Blocking is available at no charge for low income customers who qualify.

Emergency 911 Services - Exchanges with charges in Nevada are: 969 and 970. There is a \$ .10 charge per line.

Low income individuals may be eligible for discounts on basic local monthly service charges and installation fees through Lifeline and Link-Up telephone assistance programs. Please contact your local Health and Welfare office or our office toll-free at 1-888-366-7821.

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 83628 for further information regarding services.

One Publication: September 12, 2007.



RURAL TELEPHONE COMPANY  
An Equal Opportunity Employer

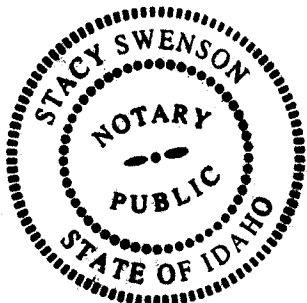
Rural Telephone Company, with its main office located at 892 W. Madison Avenue, Glenns Ferry, ID 83623, complies and adheres to the following statements under the U.S. Department of Agriculture guidelines:

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.



One Publication: September 12, 2007.



# AFFIDAVIT OF PUBLICATION

COUNTY OF ELMORE } ss.  
STATE OF IDAHO

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PUBLISHER

SUBSCRIBED AND SWORN TO ME THIS 12<sup>th</sup> DAY OF Sept, 2007.

NOTARY PUBLIC

RESIDING IN MOUNTAIN HOME, ELMORE COUNTY, IDAHO.

MY COMMISSION EXPIRES 11-17-2011.

# Jan's Cleaning Team

## Professional Carpet Cleaning



*Free Estimates*  
**Jan Keller - 756-3878**  
**Sam Heald - 756-2885**

## 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:

<u>Residential &amp; Business Rates</u>	
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 (IUSF) .....	\$.12 (Res)
Idaho Universal Service Fund Surcharge (IUSF) ..	\$.20 (Bus)
State of Idaho Assistance Program .....	\$.06

The above charges will have federal and local taxes added on.  
Touch Tone service is provided as a part of local service.

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## Obituary

### In Memory Of Grover Eugene "Gene" Miller, Jr.

Grover Eugene "Gene" Miller, Jr. 60 years of age passed away March 2, 2007 at the Discovery Care Centre in Salmon.

Miller was born February 10 1947 in Danville, Illinois, the only son of Grover Eugene and Lou Margaret (Powell) Miller. When Miller was growing up his family moved several times because of his father's work.

Miller married Madeline Carol Crowder in 1986 in Durango, Colorado. Miller drove trucks for United Van Lines until 1991 when he and his family moved to Salmon. He went to work at the Salmon Valley Cheese Factory and was there until it closed. He worked at the Discovery Care Centre for five years until October of 2006 when he discovered he was terminally ill, and could no longer work. Miller enjoyed working at the Discover Care Centre and loved the staff and residents there.

He is survived by his wife Madeline Carol Miller, father Grover Miller, Sr., and sister Mary Lou Evans all of Salmon, son Garret of Twin Falls; four daughters: Tonda of California, Starr of Arizona, Melody of Utah, and Marilyn of Nevada; and seventeen grandchildren.

Miller is preceded in death by his mother, a son and a granddaughter.

No services will be held. A private family inurnment will be held at a later date. The family suggests memorials be made to the American Cancer Society.

Arrangements are under the direction of the Jones & Casey Funeral Home.

**Movies**  
Plays March 9 - 15

**DISCOUNT MATINEES**  
DAILY 4:00 & 4:15

**River Cinema**  
Salmon - 756-2570

### GHOST RIDER

DAILY 4:15-7:00-9:00 PG-13

### BRIDGE TO TERABITHIA

DAILY 4:15-7:15-9:00 PG

New Release (No Free or Donated Passes)  
www.polsontheatres.com

Recorder Heald 3/8/2007



September 13, 1987 at 6:00 p.m. for the annual Public Budget Hearing.  
 /s/ Richard W. Snyder, Chairman  
 ATTEST: /s/ Terri J. Morton, Clerk  
 9-13-11c

IN THE MATTER OF ANKLE MONITORING  
 Richard Nelson of Qwest Guard

# A FREE 8 Lesson Course

Clip & Mail to:  
 P.O. Box 184 Salmon, ID 83467  
 SPONSERED BY THE CHURCH OF CHRIST



## 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:

### Residential & Business Rates

Local Residence .....	\$14.00
Local Business .....	\$16.00
Fed. Subscriber Line (FCC Access, 1 line) .....	\$6.50
Fed. Subscriber Line (FCC Access, Multi line) .....	\$9.20
Directory Assistance per call .....	\$ .85
Telecom Relay Service .....	\$ .03

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

Customers of Washoe County will be required to pay a county tax, which is equal to 2% of the monthly local service.

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 Nevada are: 969 and 970. There is a \$.10 per line charge.

Low income individuals may be eligible for discounts on basic local monthly service charges and installation fees through Lifeline and Link-Up telephone assistance programs. Please contact your local Health and Welfare office or our office toll-free at 1-888-366-7821.

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. Glens Ferry, ID 83623 for further information regarding services.

### RURAL TELEPHONE COMPANY AN EQUAL OPPORTUNITY EMPLOYER

Rural Telephone Company with its main office located at 892 W. Madison Avenue, Glens 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.

...vic ad-  
 ...has been  
 ...ctors, working  
 ...ding and will be  
 ...riel Bertram to co-  
 ...project.  
 ...Bridge Assistant Su-  
 ...Dan Davis and Chief Me-  
 ...Kim Thomas told the Board  
 ...to build a 100' x 100' impound  
 ...fence would be approximately  
 ...000.00. The Waterways com-  
 ...is writing a grant to assist  
 ...to build a building for storage  
 ...maybe the two projects could  
 ...and in hand. The group then  
 ...ussed the status of getting an  
 ...ance passed for them to use  
 ...elp regulate the cutting into  
 ...ty roads and other problems.  
 ...robation Supervisor Jill Holliday  
 ...ed with the Board about de-  
 ...ction of records. County Clerk  
 ...J. Morton will give her a copy  
 ...Ordinance regulating destruct-  
 ...The group then discussed the  
 ...oklyn remodel and she asked for  
 ...s on the individual offices in the  
 ...ation department.  
 ...andfill Manager Jack Miller re-  
 ...ed that he picked up the heavy  
 ...truck. He also will be shipping  
 ...board out this week. He thought  
 ...ould look for a central place  
 ...almon to have a cardboard re-  
 ...ng place.

IN THE MATTER OF THE AIR-  
 T BOARD  
 Airport Board Chairman Tom  
 had updated the board on the  
 project. He explained that we  
 having trouble closing on two of  
 properties we were attempting  
 by Mr. Joe Garrett, one of the  
 party owners explained his con-

**OPEN MEETING  
 THURSDAY  
 MON LIBRARY  
 BASEMENT  
 5:30 P.M.**

**THERAPEUTIC IS  
 MARATHON  
 IT IS ALL ABOUT  
 756-1374**

Recorder-Herald 9/21/87

# Idaho Statesman

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

## LEGAL ADVERTISING PROOF OF PUBLICATION

Account # 112511	DTI# 268213	Identification <b>LEGAL NOTICE</b>	Amount: \$31.88
Attention: <b>KELLEY RODGERS</b>		P.O. #	Run Dates <b>SEPTEMBER 15, 2007</b>
RURAL TELEPHONE COMPANY 892 W. MADISON GLENN'S FERRY, ID 83623		Number of Lines <b>32</b>	Affidavit <b>1</b>
		Legal #	

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

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

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**RURAL**  
TELEPHONE COMPANY  
(208) 356-2614  
Pub. Sept. 15, 2007  
0000268213-01

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: SEPTEMBER 15, 2006

ending issue of: SEPTEMBER 15, 2006

*Janice Hildreth*

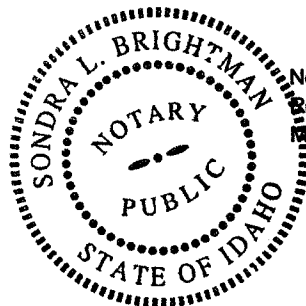
STATE OF IDAHO )

.ss

COUNTY OF ADA )

On this 15 day of SEPTEMBER 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: 7/7/12



# Idaho Statesman

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

## LEGAL ADVERTISING PROOF OF PUBLICATION

Account # 112511	DTI# 270351	Identification LEGAL NOTICE	Amount: \$71.00
Attention: KELLEY RODGERS		P.O. #	Run Dates SEPTEMBER 15, 2007
RURAL TELEPHONE COMPANY 892 W. MADISON GLENN'S FERRY, ID 83623		Number of Lines 2 X 33	Affidavit 1
		Legal #	

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  
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beginning issue of: SEPTEMBER 15, 2006

ending issue of: SEPTEMBER 15, 2006

*Janice Hildreth*

STATE OF IDAHO )

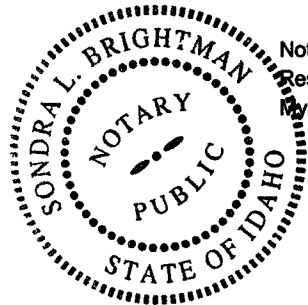
.ss

COUNTY OF ADA )

On this 15 day of SEPTEMBER 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.

*Sandra L. Brighton*  
Notary Public for Idaho  
Residing at: Boise, Idaho  
My Commission expires: 7/7/12



**LEGAL NOTICE**  
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:

Residential & Business Rates	Amount
Local Residence	14.00
Local Business	16.00
Fed. Subscriber Line (FCC Access, 1 line)	6.50
Fed. Subscriber Line (FCC Access, Multi Line)	9.20
Directory Assistance per call	.85
Telecom Relay Service	.03

The above charges will have federal and local taxes added on. Customers of Washoe County will be required to pay a county tax, which is equal to 2% of the monthly local service.

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Pub. Sept 15, 2007  
0000270351-01



2006 FORM 1 INPUT MASTER

COMPANY NAME: Rural Telephone Company		For The Year Ended: December 31, 2006				Seperated Results of Idaho Operations				
FCC Account and Description	Note No.	Line No.	Total Idaho Operations Subject To Separations	MTS & WATS Switched Access	TOLL PLS Special Access	Total	MTS & WATS Switched Access	TOLL PLS Special Access	Local (other)	Total
<b>SUMMARY</b>										
Operating Revenues										
50XX Local -Billed	(1)	1.	214,921						214,921.00	214,921
-EAS Billed	(1)	2.	0							0
-EAS Settlement	(1)	3.	0							0
508X Access-SLC (End User)	(2)	4.	52,890.63	52,890.63		52,890.63				0
-Switched (TS+NTS)	(2)	5.	1,345,761.00	1,345,761.00		1,345,761.00	348,859.00			348,859
-Special	(2)	6.	37,979		29,271.66	29,271.66		8,707.37		8,707
51XX Toll - Message	(3a)	7.	0							0
-Private Line	(3b)	8.	0							0
-Settlement	(3c)	9.	0							0
52XX Misc. -Billing & Collection	(4)	10.	7				7.00			7
-Directory Advertising		11.	0							0
-Operating Rents		12.	0							0
-Other Misc.		13.	201,070							201,070
530X Less: Uncollectible Rev. (-)		14.	-85							-85
<b>Total Revenues</b>		15.	<b>2,201,403</b>	<b>1,396,652</b>	<b>29,272</b>	<b>1,427,923</b>	<b>348,866</b>	<b>8,707</b>	<b>0</b>	<b>773,479</b>
<b>Operating Expenses</b>										
61XX-64XX Plant Specific Oper.	(5a)	16.	693,427	278,234	40,374	318,608	139,329	3,751	36,828	374,819
65XX Plant Nonspecific Operations	(5a)	17.	107,759	41,043	3,961	45,004	22,673	779	4,950	62,755
656X Depreciation & Amortization	(5a)	18.	488,327	142,565	33,270	175,835	118,755	1,260	27,909	312,492
66XX Customer Operations	(5a)	19.	93,568	17,944	0	17,944	26,644	0	0	48,980
67XX Corporate Operations	(5a)	20.	417,106	169,774	20,392	190,166	83,634	1,862	18,559	226,940
- Other Operating	(5a)	21.	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	(5a)	22.	<b>1,800,187</b>	<b>649,560</b>	<b>97,997</b>	<b>747,557</b>	<b>391,035</b>	<b>7,672</b>	<b>88,246</b>	<b>1,052,630</b>
<b>Operating Taxes:</b>	(6)									
7240 General Taxes		23.	0							0
7230 State/Local Inc. Tax (Current)		24.	0							0
7220 Federal Income Tax (Current)		25.	120,219	42,911.00	6,286.00	49,197.00	26,330.00	568.00	5,881.00	71,022
7250 Net Deferred Income Taxes		26.	-38,335	(13,683.30)	(2,004.46)	(15,687.76)	(8,396.02)	(181.12)	(1,875.31)	-22,647
7210 Net Investment Tax Credits		27.	0			0				0
<b>Total Taxes</b>		28.	<b>81,884</b>	<b>29,228</b>	<b>4,282</b>	<b>33,509</b>	<b>17,934</b>	<b>387</b>	<b>4,006</b>	<b>48,375</b>
<b>Net Operating Income</b>		29.	<b>319,332</b>	<b>719,864</b>	<b>-73,007</b>	<b>646,857</b>	<b>-60,103</b>	<b>648</b>	<b>-92,252</b>	<b>-327,525</b>



<b>SUMMARY (continued)</b>														
<b>Average Rate Base</b>														
2001	Telecom. Plant in Service													
	2005 Plant Acquisition Adjustment													
3100	Less: Accumulated Depr. (-)													
34xx-36xx	Accumulated Amort. (-)													
4100-4340	Accum. Deferred Tax (-)													
1220	Materials and Supplies													
4040	Customer Deposits													
4310	Other Long Term Liabilities													
----	Equal Access Equipment													
—	Other Rate Base													
	<b>Total Average Rate Base</b>													
(5b)		9,057,407	3,171,482	349,451	3,520,933	2,000,250	68,757	436,777	3,030,690	5,536,474				
2.		0								0				
(5c)		-5,074,693	-2,029,116	-252,203	-2,281,319	-995,299	-24,795	-243,871	-1,529,409	-2,793,374				
(5)		-12,984	-4,546	-501	-5,047	-2868	-99	-626	-4344	-7,937				
		-413,330	(144,729)	(15,947)	(160,676)	(91,280)	(3,138)	(19,932)	(138,304)	-252,654				
		186,522	49,481	1,111	50,592	47,361	2,092	7,481	78,996	135,930				
		(6,983)	(2,445)	(269)	(2,714)	(1,542)	(53)	(337)	(2,337)	-4,269				
(7)		0	0	0	0	0	0	0	0	0				
		620,390	221,364	25,335	246,719	135,573	4,361	29,636	204,101	373,671				
		<b>4,356,329</b>	<b>1,261,511</b>	<b>106,977</b>	<b>1,368,488</b>	<b>1,092,195</b>	<b>47,125</b>	<b>209,128</b>	<b>1,639,393</b>	<b>2,987,841</b>				

PLANT IN SERVICE DETAIL										
21XX	General Support Facilities									
1.		1,112,729	389,626	42,931	432,567	245,737	8,447	53,669	372,329	680,172
22XX	Central Office Equipment:									
2.	CAT 1-Operator Systems	0			0					0
3.	CAT 2-Tandem Switching (Alloc.)	0								
4.	CAT 2-Tandem Switching (Assign.)	0								
5.	CAT 3-Local Switching	1,032,966	878,021		878,021				154,945	
6.	CAT 4.12-Exch. Trunk (Joint Use)	179,958						179,958		179,958
7.	CAT 4.12-Exch. Trunk (Ded. Use)	273,804		271,885	271,885		1,919			1,919
8.	CAT 4.13-Subscr. Line (Joint Use)	726,549	181,637		181,637				363,275	544,912
9.	CAT 4.13-Subscr. Line (Ded. Use)	0								
10.	CAT 4.23-IX Trunk (Joint Use)	666,626	377,444		377,444					289,182
11.	CAT 4.23-IX Trunk Ckt. (Ded. Use)	5,292		3,528	3,528		1,764			1,764
12.	CAT 4.3 -Host/Remote Trunk Ckt.	0								
13.	Other COE	0								
14.	Total COE	2,885,195	1,437,102	275,413	1,712,515	470,819	3,683	179,958	518,220	1,172,680
23XX	Information Orig./Term. Equipment:									
15.	CAT 1-Regulated CPE	0			0					0
16.	Other IOT	0			0					0
17.	Total IOT	0	0	0	0	0	0	0	0	0
24XX	Cable & Wire Facilities:									
18.	CAT 1.3-Subscriber Line (Common)	4,260,187	1,065,047		1,065,047				2,130,093	3,195,140
19.	CAT 1.1.2-Subscriber Line (Ded.)	0								0
20.	CAT 2-Exch. Trunk (Joint Use)	201,711						201,711		201,711
21.	CAT 2-Exch. Trunk (Ded. Use)	33,626		22,417	22,417		11,209			11,209
22.	CAT 3-IX Trunk (Joint Use)	481,207	269,192		269,192					212,015
23.	CAT 3-IX Trunk (Ded. Use)	52,721		7,531	7,531		45,190			45,190
24.	CAT 4-Host/Remote Trunk	0								0
25.	Other C&WF	0								0
26.	Total C&WF	5,029,452	1,334,239	29,948	1,364,187	1,277,062	56,399	201,711	2,130,093	3,665,265
26XX	Other Assets:									
27.	Capital Leases	30,031	10,515	1,159	11,674	6,632	228	1,449	10,048	18,357
28.	Leasehold Improvements	0			0					0
28.	Intangibles	0			0					0
30.	Total Other Assets	30,031	10,515	1,159	11,674	6,632	228	1,449	10,048	18,357
31.	Total Telecom. Plant in Service (5b)	9,067,407	3,171,482	349,451	3,520,933	2,000,250	68,767	436,777	3,030,690	5,536,474

<b>Depreciation &amp; Amortization</b>											
<b>Accumulated Depreciation Detail</b>											
311X	General Support Facilities	-573,837	(200,931)	(22,140)	(223,071)	(126,727)	(4,356)	(27,672)	(192,011)	-350,766	
312X	Central Office Switching	-1,032,967	(878,022)		(878,022)				(184,945)	-154,945	
312X	Operator Systems	0								0	
312X	Central Office Transmission	-1,259,797	(372,095)	(209,038)	(581,133)	(313,696)	(2,409)	(117,857)	(244,702)	-678,664	
313X	Information Orig./Term. Equip.	0								0	
314X	Cable & Wire Facilities	-2,208,092	(578,068)	(21,025)	(599,093)	(554,876)	(19,030)	(98,342)	(937,751)	-1,608,999	
	<b>Total Accumulated Depreciation</b>	<b>-5,074,693</b>	<b>-2,029,116</b>	<b>-252,203</b>	<b>-2,281,319</b>	<b>-995,299</b>	<b>-24,795</b>	<b>-243,871</b>	<b>-1,529,409</b>	<b>-2,783,374</b>	
<b>Accumulated Amortization Detail</b>											
3410	Capital Leases	(12,984)	(4,546)	(601)	(5,047)	(2,868)	(99)	(626)	(4,344)	-7,937	
3420	Leasehold Improvements	0			0					0	
3500	Intangibles	0			0					0	
3600	Acquisition Adjustment	0			0					0	
	<b>Total Accumulated Amortization</b>	<b>-12,984</b>	<b>-4,546</b>	<b>-501</b>	<b>-5,047</b>	<b>-2,868</b>	<b>-99</b>	<b>-626</b>	<b>-4,344</b>	<b>-7,937</b>	

OPERATING EXPENSE DETAIL												
61XX-64XX	Plant Specific Operations											
6110-20	General Support Facilities											
621X	Central Office Switching											
6220	Operator Systems											
623X	Central Office Transmission											
63XX	Information Orig./Term. Equip.											
64XX	Cable & Wire Facilities											
	Total Plant Specific											
65XX	Plant Nonspecific Operations											
6512	Provisioning											
653X	Network Operations											
6540	Access Paid to LECs											
	Total Plant Nonspecific											
656X	Depreciation & Amortization											
6561	General Support Facilities											
6561	Central Office Switching											
6561	Operator Systems											
6561	Central Office Transmission											
6561	Information Orig./Term. Equip.											
6561	Cable & Wire Facilities											
6563	Capital Leases											
6563	Leasehold Improvements											
6564	Intangibles											

		21.	22.	0	142,565	33,270	175,835	118,755	1,260	27,909	164,568	0
6565	Acquisition Adjustment	(5a)		488,327								312,492
	Total Depreciation & Amortization											
<b>OPERATING EXPENSE (continued)</b>												
<b>66XX Customer Operations</b>												
661X	Marketing			43,810							43,810	
662X	Operator Services			2,797							2,797	
662X	Directory Publishing-Alpha			0								
662X	Directory Publishing-Classified			0								
662X	Directory Publishing-Foreign			0								
6623	Service Order Proc.-End User			12,355	5,026		5,026	7,329				7,329
6623	Payment & Collection-End User			9,266	2,858		2,858	6,408				6,408
6623	Billing Inquiry-End User			9,266	2,858		2,858	6,408				6,408
6623	Service Order Proc.-CXR			0								
6623	Payment & Collection-CXR			0								
6623	Billing Inquiry-CXR			0								
6623	Coin Administration			0								
6623	Rev. Acctg.-Toll Ticket Proc.			0								
6623	Rev. Acctg.-Local Mess. Proc.			-5	(1)		(1)	(4)				(4)
6623	Rev. Acctg.-Other Bill & Coll.			6,763	2,017		2,017	2,373			2,373	4,746
6623	Rev. Acctg.-SLC Billing			356	356		356					
6623	Rev. Acctg.-CXR B & C	(9)		8,261	4,131		4,131	4,130				4,130
6623	B & C Amis Paid to LECs	(9)		0								
6623	Other Customer Service			699	699		699					
	<b>Total Customer Operations</b>	(5a)		<b>93,568</b>	<b>17,944</b>	<b>0</b>	<b>17,944</b>	<b>26,644</b>	<b>0</b>	<b>0</b>	<b>48,980</b>	<b>75,624</b>
<b>67XX Corporate Operations:</b>												
671X	Executive & Planning			111,371	41,936	5,725	47,661	23,479	528	5,210	34,493	63,710
672X	General & Administrative			305,735	127,838	14,667	142,505	60,155	1,354	13,349	88,372	163,230
6728	EAS Settlement Expense			0	0		0					0
	<b>Total Corporate Operations</b>	(5a)		<b>417,106</b>	<b>169,774</b>	<b>20,392</b>	<b>190,166</b>	<b>83,634</b>	<b>1,882</b>	<b>18,559</b>	<b>122,865</b>	<b>226,940</b>
<b>Other Operating Expenses:</b>												
---	Equal Access Provision	(10)		0			0					0
---	Universal Service Fund	(11)		0			0					0
---	Lifeline Connection Assistance	(12)		0			0					0
	<b>Total Other</b>	(5a)		<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>

	(5a)	29.	1,800,187	649,660	97,997	747,557	391,035	7,672	88,246	565,677	1,052,630
<b>Total Operating Expenses</b>											
<b>OPERATING TAXES DETAIL</b>											
<b>7240 General Taxes</b>											
7240 Property		1.	75,025	26,270	2,895	29,165	16,568	570	3,618	25,104	45,860
7240 Gross Receipts		2.	0			0					0
7240 PUC Fee		3.	0			0					0
7240 Franchise Fees		4.	0			0					0
7240 Other		5.	0			0					0
<b>Total General Taxes</b>		6.	<b>75,025</b>	<b>26,270</b>	<b>2,895</b>	<b>29,165</b>	<b>16,568</b>	<b>570</b>	<b>3,618</b>	<b>25,104</b>	<b>45,860</b>
<b>72XX Income Taxes (Calculated)</b>											
Net Income Before SIT & FIT	(13)	7.	326,191	722,822	-71,620	651,201	-58,737	465	-91,864	-174,875	-325,011
Less Fixed Charges (-)	(14)	8.	98,452	28,200	2,336	30,536	24,821	1,085	4,732	37,278	67,916
<b>Subtotal (lines 7-8)</b>		9.	<b>227,739</b>	<b>694,622</b>	<b>-73,956</b>	<b>620,665</b>	<b>-83,558</b>	<b>-620</b>	<b>-96,596</b>	<b>-212,153</b>	<b>-392,927</b>
Other SIT Base Add/Ded. (+-)	(15)	10.	0			0					0
<b>SIT Taxable Inc. (lines 9+-10)</b>		11.	<b>227,739</b>	<b>694,622</b>	<b>-73,956</b>	<b>620,665</b>	<b>-83,558</b>	<b>-620</b>		<b>-212,153</b>	<b>-392,927</b>
7230 SIT-Current (at 4%)	(16)	12.	15,782	27,785	-5,125	43,012	-5,791	-43	0	-14,702	-27,230
Other FIT Base Add/Ded. (+-)	(17)	13.	0			0					0
<b>FIT Taxable Inc. (lines 9-12+-13)</b>		14.	<b>211,956</b>	<b>666,837</b>	<b>-68,831</b>	<b>577,653</b>	<b>-77,767</b>	<b>-577</b>		<b>-197,451</b>	<b>-275,795</b>
Gross FIT at 25.62%		15.	77,336	170,844	-17,635	147,995	-19,924	-148	0	-50,587	-70,659
7210P Claimed ITC (-)		16.	0			0					0
Surfax Elimination (-)		17.	0			0					0
<b>7220 FIT-Current (lines 15-16-17)</b>	(18)	18.	<b>77,336</b>	<b>170,844</b>	<b>-17,635</b>	<b>147,995</b>	<b>-19,924</b>	<b>-148</b>	<b>0</b>	<b>-50,587</b>	<b>-70,659</b>

2006 FORM I INPUT MASTER

COMPANY NAME: Rural Telephone Company		For The Year Ended: December 31, 2006		Separated Results of Idaho Operations		Operation		
Description	Note No.	Line No.	Total Idaho Operations		Intrastate		Local (Other)	
			Subject To Separations	Interstate Toll	Intrastate Toll	EAS		
<b>Separation Parameters</b>								
Plant (2000 Frozen Factors)								
SLU Minutes of Use (MOU)								
SLU Factor		1.	5,586,686	1,851,407	1,241,457	1,483,712	1,010,110	
Base SPF - January 1		2.	1,226,060	0.45865	0.34985	0.22606	0.1915	
Base SPF - December 31		3.	1,000,000	0.25	0.25		0.5	
Current Composite SPF		4.	1,000,000	0.25	0.25		0.5	
1996 Weighted DEM	(20)	5.	1,000,000	0.25	0.25		0.5	
1996 Unweighted DEM		6.	1,000,000	0.85			0.15	
Current CAT 3 Dial Equipment Minutes	(21)	7.	1,000,000	0.331396	0.222217	0.26558	0.180807	
Current Composite DEM Factor		8.	5,586,686	1,851,407	1,241,457	1,483,712	1,010,110	
Exchange Trunk - Joint Use MOU	(22)	9.	1,000,000	0.85			0.15	
Hos/Remote MOU Kilometers	(23)	10.	0					
Equal Access MOU	(24)	11.	0					
Operator Standard Work Seconds	(25)	12.	0					
Tandem Switching MOU	(26)	13.	0					
IX Conversation MOU		14.	0					
IX Conversation Minute Kilometers		15.	2,716,426	1,626,070	1,090,356			
Other Parameters		16.	0	0	0			
Access Lines		17.	788					
Unseparated Loop Cost @ 11.1 ROR	(27)	18.	582,507					
<b>Gross Billed Revenues</b>								
-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		22.	8,199	1,714	351		6,134	
-Service Order Proc.-End User	(29a)	23.	0					
-Service Order Proc.-CXR	(29b)	24.						
Billing Inquiry Contacts		25.						
-Billing Inquiry-End User	(30a)	26.	327,679	101,068	112,911		113,700	
-Billing Inquiry-CXR	(30b)	27.	300	100	200			
SP+RC Toll Messages	(31)	28.	166,552	29,947	136,605			
EAS/Local Messages (Msg. Proc.)		29.	0					
'BIG 3' Expense Factor-Message	(32)	30.	0.94	0.376544	0.210819	0.046784	0.309708	
-PLS & Special Access		31.	0.06	0.051401	0.004745			
Operator Services Expense - Factor								
Access Minutes of Use (End Office)			2,192,367	1,407,910	784,457			

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

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REVENUE REQUIREMENT SUMMARY

LINE	DESCRIPTION	SOURCE	INTERSTATE			INTRASTATE			LOCAL				
			TOTAL COMPANY (g)	MSG (g)	IntraLATA PL (g)	MSG (g)	IntraLATA PL (g)	MSG (g)	IntraLATA PL (g)	EAS (g)	User Defined (k)	Other (l)	
1	Net Telecom Plant	Ln46	4,356,329	1,261,511	108,976	-	-	-	984,374	47,125	208,128	-	1,639,393
2	Rate Base Adjustment #1	Records	-	-	-	-	-	-	-	-	-	-	-
3	RATE BASE	Ln1-2	4,356,329	1,261,511	108,976	-	-	-	984,374	47,125	208,128	-	1,639,393
4	Rate of Return	Records	11.1471%	11.2500%	11.2500%	-	-	-	11.1000%	11.1000%	11.1000%	-	11.1000%
5	RETURN ON RATE BASE	Ln34	485,605	141,920	12,035	-	-	-	110,376	5,231	23,213	-	181,973
6	Return Adjustment #1	Records	-	-	-	-	-	-	-	-	-	-	-
7	NET RETURN	Ln5-6	485,605	141,920	12,035	-	-	-	110,376	5,231	23,213	-	181,973
8	Fixed Charges	Ln24	98,452	28,200	2,336	-	-	-	22,597	1,085	4,732	-	37,278
9	Amortization of Excess Def Taxes	Ln47	-	-	-	-	-	-	-	-	-	-	-
10	Capitalized Payroll Taxes	Ln50	-	-	-	-	-	-	-	-	-	-	-
11	Depreciation Adjustment	Ln53	-	-	-	-	-	-	-	-	-	-	-
12	FIT Allowances/Disallowances	Ln22	-	-	-	-	-	-	-	-	-	-	-
13	Inc Adj Alloc on 2001	Ln59+60	-	-	-	-	-	-	-	-	-	-	-
14	Inc Adj Alloc on Big 3 Exp	Ln61+62	-	-	-	-	-	-	-	-	-	-	-
15	Total Misc Inc Adjustment	Ln63	-	-	-	-	-	-	-	-	-	-	-
16	AFTER TAX INCOME	Note 1	387,153	113,720	9,689	-	-	-	8,634	4,146	18,461	-	144,695
17	State Income Tax	Ln62	21,688	6,370	543	-	-	-	484	4,917	1,035	-	8,106
18	State ITC Amortization	Ln45	-	-	-	-	-	-	-	-	-	-	-
19	Net Federal Income Tax	Ln43	133,354	39,171	3,341	-	-	-	2,974	1,428	6,366	-	49,840
20	Federal ITC Amortization	Ln44	-	-	-	-	-	-	-	-	-	-	-
21	Operating Expenses & Taxes	Ln17	1,884,195	679,485	101,329	-	-	-	373,290	8,284	92,265	-	593,426
22	Nonoperating Expenses	S-10_Ln17+18	-	-	-	-	-	-	-	-	-	-	-
23	Uncollectibles	Ln57	-	-	-	-	-	-	-	-	-	-	-
24	Other Adjustments (Net RR)	Records	-	-	-	-	-	-	-	-	-	-	-
25	NET REVENUE REQUIREMENT	Ln7+17_25-24	2,524,842	866,946	117,248	-	-	-	518,817	15,175	122,880	-	633,344
26	Gross Receipts Tax	Note 2	8,395	2,940	324	-	-	-	1,688	64	405	-	2,809
27	7340 Aliv Fds Used Dur Constr	Ln15	-	-	-	-	-	-	-	-	-	-	-
28	REVENUE REQUIREMENT	Ln25+26-27	2,516,447	864,006	116,924	-	-	-	517,129	15,111	122,475	-	630,535
29	Distribution of Line 3f	Ln28/28a	100.0000%	34.3344%	4.6464%	-	-	-	20.5500%	0.6005%	4.8670%	-	33.0043%
30	Net Return	Ln7	485,605	141,920	12,035	-	-	-	110,376	5,231	23,213	-	181,973
31	Fixed Charges	Ln8	98,452	28,200	2,336	-	-	-	22,597	1,085	4,732	-	37,278
32	Amortization of Excess Deferred Taxes	Ln9	-	-	-	-	-	-	-	-	-	-	-
33	Capitalized Payroll Taxes	Ln10	-	-	-	-	-	-	-	-	-	-	-
34	Depreciation Adjustment	Ln11	-	-	-	-	-	-	-	-	-	-	-
35	FIT Allowances/Disallowances	Ln12	-	-	-	-	-	-	-	-	-	-	-
36	Inc Adj Alloc on 2001	Ln13	-	-	-	-	-	-	-	-	-	-	-
37	Inc Adj Alloc on Big 3 Exp	Ln14	-	-	-	-	-	-	-	-	-	-	-
38	Federal ITC Amortization	Ln44	-	-	-	-	-	-	-	-	-	-	-
39	Total Income Adjustments	Ln31+35...37	98,452	28,200	2,336	-	-	-	22,597	1,085	4,732	-	37,278
40	Federal Taxable Income	Ln30-39	520,507	152,891	13,040	-	-	-	118,013	5,575	24,847	-	194,534
41	Federal Income Tax	25.6200%	133,354	39,171	3,341	-	-	-	30,235	1,428	6,366	-	49,840
42	Federal Sur-Tax Allocation	Records	-	-	-	-	-	-	-	-	-	-	-
43	Net Federal Income Tax	Ln41+42-38	133,354	39,171	3,341	-	-	-	30,235	1,428	6,366	-	49,840
44	Net Return	Ln30	485,605	141,920	12,035	-	-	-	110,376	5,231	23,213	-	181,973
45	Fixed Charges	Ln31	98,452	28,200	2,336	-	-	-	22,597	1,085	4,732	-	37,278
46	Other SIT Adjustments	Records	-	-	-	-	-	-	-	-	-	-	-
47	Federal Income Tax	Ln41	133,354	39,171	3,341	-	-	-	30,235	1,428	6,366	-	49,840
48	State Taxable Income	Ln44-47	542,185	159,261	13,583	-	-	-	122,630	5,807	25,862	-	202,640
49	State Income Tax	4.0000%	21,688	6,370	543	-	-	-	4,917	232	1,035	-	8,106
50	State Sur-Tax Allocation	Records	-	-	-	-	-	-	-	-	-	-	-
51	State ITC Amortization	Ln45	-	-	-	-	-	-	-	-	-	-	-
52	Net State Income Tax	Ln45-50-51	21,688	6,370	543	-	-	-	4,917	232	1,035	-	8,106



Rural Telephone Company - Idaho  
 Study Area: 472233  
 Study Year: 2006

SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

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LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL				INTRASTATE TOLL				LOCAL		
			TOTAL COMPANY (a)	MSG (b)	InterLATA (c)	IntraLATA (d)	MSG (e)	InterLATA (f)	IntraLATA (g)	MSG (h)	PL (i)	EAS (j)	User Defined (k)
1	2110 Land & Support Assets	Ln13	1,112,729	389,626	42,931	-	-	-	223,739	8,447	53,659	-	372,329
2	2210 COE Switching	Ln36	1,032,966	878,021	-	-	-	-	-	-	-	-	154,945
3	2220 COE Operator	Ln23	1,852,229	569,081	275,412	-	-	-	428,950	3,683	179,958	-	363,275
4	2230 COE Transmission	Ln76	5,029,451	1,334,239	29,948	-	-	-	1,162,465	86,398	201,711	-	2,130,093
5	2310 Into Orig/Term Equip	Ln11	7,914,647	305,360	7,914,647	-	-	-	1,591,415	80,081	381,669	-	2,848,313
6	2410 C&WF	Ln2,6	100,000,000	35,015,444	3,858,924	-	-	-	20,107,272	0,759,171	4,822,233	-	33,460,999
7	Total COE, IOT, C&WF	Ln77a	-	-	-	-	-	-	-	-	-	-	-
8	Distribution of Line 7	Ln77a	-	-	-	-	-	-	-	-	-	-	-
9	Equal Access - Investment	Ln22	-	-	-	-	-	-	-	-	-	-	-
10	2680 Tangible Assets	Ln31	30,030	10,515	1,159	-	-	-	6,038	228	1,448	-	10,048
11	TELECOM PLT IN SVC-EXCL 2690	Ln1+7+9+10	9,057,405	3,171,482	349,450	-	-	-	1,821,192	89,756	436,777	-	3,030,690
12	Distribution of Line 11	Ln11/11a	100,000,000	35,015,444	3,858,924	-	-	-	20,107,272	0,759,171	4,822,233	-	33,460,999
13	2690 Intangible Assets	Ln35	9,057,405	3,171,482	349,450	-	-	-	1,821,192	89,756	436,777	-	3,030,690
14	2001 TELECOM PLANT IN SVC	Ln11+13	100,000,000	35,015,444	3,858,924	-	-	-	20,107,272	0,759,171	4,822,233	-	33,460,999
15	Distribution of Line 14	Ln14/14a	-	-	-	-	-	-	-	-	-	-	-
16	2110 Land Assets	Ln12	9,057,405	3,171,482	349,450	-	-	-	1,821,192	89,756	436,777	-	3,030,690
17	2001 TPIS xLand	Ln14-16	100,000,000	35,015,444	3,858,924	-	-	-	20,107,272	0,759,171	4,822,233	-	33,460,999
18	Distribution of Line 17	Ln17/17a	-	-	-	-	-	-	-	-	-	-	-
19	2002 Prop Hld FuL Telecom Use	Ln6	391,453	137,069	15,103	-	-	-	78,710	2,972	18,877	-	130,984
20	2003 Plant Under Construction	Ln10	71,928	25,186	2,775	-	-	-	14,463	646	3,469	-	24,068
21	2005 Telecom Plant Adjustment	Ln14	9,520,788	3,333,737	367,328	-	-	-	1,914,366	72,274	459,122	-	3,165,742
22	TOTAL TELECOM PLANT	Ln14+19..21	-	-	-	-	-	-	-	-	-	-	-
23	1220 Materials and Supplies	Ln20	185,521	49,481	1,111	-	-	-	43,111	2,092	7,481	-	76,996
24	1500 Other Jur Assets-Net	Ln14	5,074,691	2,029,116	252,203	-	-	-	906,285	24,794	243,871	-	1,529,409
25	3100 Accumulated Depreciation	Ln28	-	-	-	-	-	-	-	-	-	-	-
26	Equal Access - Accum Depreciation	Ln24	-	-	-	-	-	-	-	-	-	-	-
27	3200 Acc Dep-Hld for Fut Use	Ln30	-	-	-	-	-	-	-	-	-	-	-
28	3400 Accum Amort-Tangible	Ln31..32	12,984	4,546	501	-	-	-	2,611	99	626	-	4,344
29	3500 Accum Amort-Intangible	Ln33	-	-	-	-	-	-	-	-	-	-	-
30	3600 Accum Amort-Other	Ln34	-	-	-	-	-	-	-	-	-	-	-
31	4100 Net Cur Def Op Inc Taxes	Ln46	413,331	144,729	15,947	-	-	-	83,109	3,138	19,932	-	138,304
32	4340 Noncur Def Oper Inc Tax	Ln66	-	-	-	-	-	-	-	-	-	-	-
33	Equal Access - Deferred Oper Inc Taxes	Ln25	-	-	-	-	-	-	-	-	-	-	-
34	4360 Other Jur Def Oper Inc Tax	Ln67	-	-	-	-	-	-	-	-	-	-	-
35	4370 Other Jur Liab & Del Credits-Net	Ln69	-	-	-	-	-	-	-	-	-	-	-
36	NET TELECOM PLANT	Ln22+23-24..35	4,206,302	1,204,827	99,788	-	-	-	965,461	46,335	202,174	-	1,592,660
37	Distribution of Line 36	Ln36/36a	100,000,000	28,643,444	2,372,233	-	-	-	22,952,772	1,101,616	4,806,653	-	37,864,141
38	1402 Rural Tel Bank Stock	Ln16	-	-	-	-	-	-	-	-	-	-	-
39	Cash Working Capital	Ln21	157,010	59,130	7,457	-	-	-	30,316	844	7,291	-	49,050
40	Equal Access - Unamortized Expenses	Ln26	-	-	-	-	-	-	-	-	-	-	-
41	Investment Allow/Disallow	Ln31	-	-	-	-	-	-	-	-	-	-	-
42	Accum Depr/Amort Allow/Disallow	Ln72	-	-	-	-	-	-	-	-	-	-	-
43	4040 Customer Deposits	Ln37	6,983	2,445	269	-	-	-	1,404	53	337	-	2,337
44	4310 Other Long-Term Liab.	Ln57	-	-	-	-	-	-	-	-	-	-	-
45	Other Telecom Pl Adjust	Records	-	-	-	-	-	-	-	-	-	-	-
46	NET TELECOM PLT & OTH RATE BASE ITEMS	A-B, F+H-(G+H)	4,366,329	1,261,511	106,978	-	-	-	984,374	47,125	208,128	-	1,639,383
47	Distribution of Line 46	Ln46/46a	100,000,000	28,958,144	2,455,566	-	-	-	22,826,056	1,081,616	4,800,553	-	37,632,241



GENERAL SUPPORT FACILITIES

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL				INTRASTATE TOLL				LOCAL					
			MSG (d)	InterLATA (c)	PL (e)	MSG (f)	InterLATA (g)	PL (h)	MSG (i)	InterLATA (j)	PL (k)	User Defined (l)	Other (m)			
<b>SEPARATIONS FACTORS</b>																
1	Carrier Classification	Records														
2	Big Three Expenses Distr	Ln6														
3	Total COE IOT, CRMF Distr	Ln8	37.6644%	5.1401%		1.8433%	0.4745%		19.2366%	0.4745%		4.6784%			30.9708%	
			35.0154%	3.8562%		1.9769%	0.7591%		20.1072%	0.7591%		4.8223%			33.4609%	
<b>LAND &amp; SUPPORT ASSETS SEPARATION</b>																
4	2110 Land & Support Assets															
5	Support Assets-Joint X/GSF - B&C	Note 1	389,626	42,931		21,988	8,447		223,739	8,447		53,659			372,329	
6	General Support Facilities - B&C	Note 1														
7	Direct Assignment	Direct														
8	Total Support Assets	Ln5,7	389,626	42,931		21,988	8,447		223,739	8,447		53,659			372,329	
9	Distribution of Line 8	Ln8/8a	35.0154%	3.8562%		1.9769%	0.7591%		20.1072%	0.7591%		4.8223%			33.4609%	
10	Land	Note 1														
11	Direct Assignment	Direct														
12	Total Land	Ln10,11	389,626	42,931		21,988	8,447		223,739	8,447		53,659			372,329	
13	TOTAL LAND & SUPPORT ASSETS	Ln8-12	35.0154%	3.8562%		1.9769%	0.7591%		20.1072%	0.7591%		4.8223%			33.4609%	
14	Distribution of Line 13	Ln13/13a														

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

Rural Telephone Company - Idaho  
 Study Area: 472233  
 Study Year: 2006

CENTRAL OFFICE EQUIPMENT

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 Sheet 1 of 3

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL		INTRASTATE TOLL		LOCAL							
			MSG (b)	PL (c)	MSG (d)	PL (e)	MSG (f)	PL (g)	MSG (h)	PL (i)	Other (j)			
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	-	-	-	-	-	-	-	-	-	-	-	-
10	COE CATEGORIES 1-3 SEPARATION		100.00000%	-	85.00000%	-	31.87500%	-	18.14900%	-	-	-	-	-
11	Operator Systems	Records	-	-	-	-	-	-	-	-	-	-	-	-
12	Cat 1-Operator Systems	Records	-	-	-	-	-	-	-	-	-	-	-	-
13	Loc,Toll,DSA,DSB, and Traffic Switchboards	Records	-	-	-	-	-	-	-	-	-	-	-	-
14	Aux-Direct Assist	Records	-	-	-	-	-	-	-	-	-	-	-	-
15	Aux-Intercept	Records	-	-	-	-	-	-	-	-	-	-	-	-
16	Jl Exch & Toll SOB	Records	-	-	-	-	-	-	-	-	-	-	-	-
17	TSPS-Oper Position	Records	-	-	-	-	-	-	-	-	-	-	-	-
18	TSPS-RTA	Records	-	-	-	-	-	-	-	-	-	-	-	-
19	TSPS-Other	Records	-	-	-	-	-	-	-	-	-	-	-	-
20	Direct Assignment	Records	-	-	-	-	-	-	-	-	-	-	-	-
21	Total Cat 1	Records	-	-	-	-	-	-	-	-	-	-	-	-
22	Distribution of Line 21	Records	-	-	-	-	-	-	-	-	-	-	-	-
23	TOTAL COE-OPERATOR	Records	-	-	-	-	-	-	-	-	-	-	-	-
24	Distribution of Line 23	Records	-	-	-	-	-	-	-	-	-	-	-	-
25	2210 Central Office Switching	Records	-	-	-	-	-	-	-	-	-	-	-	-
26	Cat 2-Tandem Switching	Records	-	-	-	-	-	-	-	-	-	-	-	-
27	Direct Assignment	Records	-	-	-	-	-	-	-	-	-	-	-	-
28	Total Cat 2	Records	-	-	-	-	-	-	-	-	-	-	-	-
29	Distribution of Line 28	Records	-	-	-	-	-	-	-	-	-	-	-	-
30	Cat 3-Local Switching - NTS	Records	-	-	-	-	-	-	-	-	-	-	-	-
31	Cat 3-Local Switching - TS	Records	-	-	-	-	-	-	-	-	-	-	-	-
32	Cat 3-Local Switching - NTS	Records	-	-	-	-	-	-	-	-	-	-	-	-
33	Direct Assignment	Records	-	-	-	-	-	-	-	-	-	-	-	-
34	Total Cat 3	Records	-	-	-	-	-	-	-	-	-	-	-	-
35	Distribution of Line 34	Records	-	-	-	-	-	-	-	-	-	-	-	-
36	TOTAL COE-SWITCHING	Records	-	-	-	-	-	-	-	-	-	-	-	-
37	Distribution of Line 36	Records	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL COMPANY	(a)		100.00000%	-	85.00000%	-	31.87500%	-	18.14900%	-	-	-	-	-
			1,032,966	878,021	878,021	85,000,000%	878,021	878,021	85,000,000%	878,021	878,021	85,000,000%	154,845	154,845
			100.00000%	85.00000%	85.00000%	100.00000%	85.00000%	85.00000%	100.00000%	85.00000%	85.00000%	100.00000%	154,845	154,845
			100.00000%	85.00000%	85.00000%	100.00000%	85.00000%	85.00000%	100.00000%	85.00000%	85.00000%	100.00000%	154,845	154,845

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CENTRAL OFFICE EQUIPMENT

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SEPARATIONS FACTORS	INTERSTATE TOLL			INTRASTATE TOLL			LOCAL			
	InterLATA MSG (b)	InterLATA PL (c)	InterLATA PL (e)	InterLATA MSG (f)	InterLATA PL (g)	InterLATA PL (h)	InterLATA MSG (i)	InterLATA PL (j)	User Defined (k)	Other (l)
38 WB Line	-	-	-	-	-	-	-	-	-	-
39 Ex Trk WB	-	-	-	-	-	-	-	-	-	-
40 REL MOU's - Exchange Trunk	-	-	-	-	-	-	-	-	-	-
41 Gross Allocator (Trans SPF)	25.0000%	-	-	2.2230%	-	22.7770%	-	-	-	50.0000%
42 COE Cat 4.21-Fun to Others Pct	-	-	-	-	-	-	-	-	-	-
43 Interexchanging Trk WB	-	-	-	-	-	-	-	-	-	-
<b>COE CATEGORY 4 SEPARATION</b>										
44 2230 Central Office - Transmission	-	-	-	-	-	-	-	-	-	-
45 Cat 4.1-Exchange Circuit	-	-	-	-	-	-	-	-	-	-
46 4.11 Wideband-Line	-	-	-	-	-	-	-	-	-	-
47 Direct Assignment	-	271,885	-	-	-	-	-	1,919	-	-
48 4.12 Exch Trunk - EAS	-	-	-	-	-	-	-	-	-	-
49 Ex Trk xWB - Basic	-	-	-	-	-	-	-	-	-	-
50 Ex Trk xWB - Basic DA	-	-	-	-	-	-	-	-	-	-
51 Ex Trk WB	-	-	-	-	-	-	-	-	-	-
52 Exch Trk WB - Direct Assignment	-	-	-	-	-	-	-	-	-	-
53 4.13 Ex Line xWB	181,637	-	-	16,151	-	165,486	-	-	-	363,275
54 Joint MSG	-	-	-	-	-	-	-	-	-	-
55 PL & Local	-	-	-	-	-	-	-	-	-	-
56 Direct Assignment - Basic/Special	-	-	-	-	-	-	-	-	-	-
57 Cat 4.2-Interexchange	-	-	-	-	-	-	-	-	-	-
58 4.21 Fun to Others	-	-	-	-	-	-	-	-	-	-
59 4.22 Wideband	-	-	-	-	-	-	-	-	-	-
60 Joint MSG	-	-	-	-	-	-	-	-	-	-
61 PL	-	-	-	-	-	-	-	-	-	-
62 Direct Assignment	-	3,528	-	-	-	-	-	-	-	1,764
<b>TOTAL COMPANY</b>	<b>(g)</b>	<b>(c)</b>	<b>(e)</b>	<b>(f)</b>	<b>(g)</b>	<b>(h)</b>	<b>(i)</b>	<b>(j)</b>	<b>(k)</b>	<b>(l)</b>
	726,550	726,550	726,550	726,550	726,550	726,550	726,550	726,550	726,550	726,550

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL			INTRASTATE TOLL			LOCAL		
			Joint MSG (b)	InterLATA PL (c)	InterLATA PL (e)	InterLATA MSG (f)	InterLATA PL (g)	InterLATA PL (h)	User Defined (k)	Other (l)	
63	COE Cat 4.13 Working Loops	Records	767	-	-	-	-	-	-	-	
64	COE Cat 4.13 Assigned Invest	Note 1	726,550	-	-	-	-	-	-	-	
			726,550	726,550	726,550	726,550	726,550	726,550	726,550	726,550	

Note 1: Cost per loop = 960.4083

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CENTRAL OFFICE EQUIPMENT

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LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL			INTRASTATE TOLL			LOCAL						
			MSG (c)	InterLATA (c)	PL (c)	MSG (d)	InterLATA (d)	PL (d)	MSG (e)	InterLATA (e)	PL (e)	MSG (f)	InterLATA (f)	PL (f)	User Defined (k)
65	Conversational Minutes Pct	Records													
66	Host/Remote MOU/Mile Pct	Records													
67	4.23 All Other	Records													
68	Joint MSG	Lr82*64													
69	PL, TWX & Local	Lr82c.1													
70	Direct Assignment - Nonaccess	Direct													
71	Cat 4.3-Host/Remote MSG	Lr72a*66													
72	Joint (w/WATS)	Direct													
73	WATS	Direct													
74	Direct Assignment	Direct													
75	Total Cat 4	Lr46.62+67.74													
76	TOTAL COE-TRANSMISSION	Lr75	1,852,229	275,412	275,412	559,081	275,412	275,412	41,870	41,870	428,950	3,683	179,958		363,275
77	Distribution of Line 76	Lr76/76a	1,852,229	275,412	275,412	559,081	275,412	275,412	41,870	41,870	428,950	3,683	179,958		363,275
78	TOTAL CENTRAL OFFICE EQUIP	Lr23*38+76	2,895,196	1,437,102	275,412	1,437,102	9,545,776	275,412	41,870	41,870	428,950	3,683	179,958		616,220
79	Distribution of Line 78	Lr78/78a	100,000.00%	49,809.95%	9,545.77%	49,809.95%	9,545.77%	275,412	1,451.2%	1,451.2%	14,887.3%	0.1277%	6,237.3%		17,961.3%
80	COE Cat 4.23 Terms -	Records	108												
81	COE Cat 4.23 - Terms	Note 1	108												
82	COE Cat 4.23 - Terms	Note 1	686,626												

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL			INTRASTATE TOLL			LOCAL						
			MSG (c)	InterLATA (c)	PL (c)	MSG (d)	InterLATA (d)	PL (d)	MSG (e)	InterLATA (e)	PL (e)	User Defined (k)	Other (l)		
80	COE Cat 4.23 Terms -	Records	108												
81	COE Cat 4.23 - Terms	Note 1	108												
82	COE Cat 4.23 - Terms	Note 1	686,626												

Note 1: Cost per termination = 6,172.46







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CABLE AND WIRE FACILITIES

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LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL						INTRASTATE TOLL						LOCAL			
			Intra		Inter		LATA		IntraLATA		InterLATA		LATA		EAS	User Defined	Other	
			MSG	PL	MSG	PL	MSG	PL	MSG	PL	MSG	PL	MSG	PL				
23	Interexchange Trk WB	Records																
24	CMM Post-IX xWB	Records																
25	C&WF TWX Connect Min Miles Post-IT	Records																
26	C&WF TWX Connect Min Miles Post-Rmt	Records																
27	Host/Remote MOU Miles Pcd	Records																
28	C&WF CAT 3-4 SEPARATION																	
28	Cat 3-Interexchange C&WF																	
29	WB PL - Direct Assignment	Direct																
30	WB - Joint Message	Ln30a-23																
31	Joint MSG xWB	Ln48b-24																
32	PL, TWX & Local xWB	Ln48c-.1																
33	Joint TWX-IT	Ln49-25																
34	Joint TWX-Rmt	Ln49k-26																
35	Direct Assignment - Nonaccess	Direct																
36	Total Category 3	Ln28-.35																
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+36+41																
43	Distribution of Line 42	Ln42/42a																
TOTAL COMPANY			5,029,451	1,334,239	29,948	0.5955%	289,192	7,531	192,122	192,122	45,190	1,162,465	23,1132%	56,398	201,711	2,130,093	42,3524%	

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL						INTRASTATE TOLL						LOCAL			
			Intra		Inter		LATA		IntraLATA		InterLATA		LATA		EAS	User Defined	Remote	
			MSG	PL	MSG	PL	MSG	PL	MSG	PL	MSG	PL	MSG	PL				
44	Equip IX Circ Miles-MSG	Records																
45	-PL, TWX&Local	Records																
46	Distribution of Line 44	Ln44/44a																
47	Distribution of Line 45	Ln45/44a																
48	Cat 3-All Other xWB-MSG	Ln48a-46																
49	-PL, TWX&Local	Ln48a-47																
TOTAL COMPANY			1,285	1,285														

Note 1: Cost per circuit mile = 374.37

AMORTIZABLE ASSETS

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL				INTRASTATE TOLL				LOCAL					
			MSG (b)	IntraLATA PL (c)	MSG (d)	IntraLATA PL (e)	MSG (f)	InterLATA PL (g)	MSG (h)	IntraLATA PL (i)	EAS (j)	User Defined (k)	Other (l)			
<b>SEPARATIONS FACTORS</b>																
1	Land & Support Assets Dist	Ln14														
2	2210 COE-Switch Dist	Ln37	35.0154%	3.8592%			1.9769%					20.1072%	0.7591%	4.8223%	33.4609%	
3	2220 COE-Operator-Systems Dist	Ln24	85.0000%												15.0000%	
4	2230 COE-Transmission Dist	Ln77		14.8692%			2.2605%					23.1586%	0.1989%	9.7166%	19.6128%	
5	2310 IOT Dist	Ln12	30.1942%													
6	2410 CRWF Dist	Ln43	26.5285%	0.5955%			2.2785%					23.1132%	1.1214%	4.0106%	42.3524%	
7	2001 TPIS	Ln6	35.0154%	3.8592%			1.9769%					20.1072%	0.7591%	4.8223%	33.4609%	
8	2001 TPIS incl 2680	S2, Ln11	35.0154%	3.8592%			1.9769%					20.1072%	0.7591%	4.8223%	33.4609%	
<b>TANGIBLE ASSETS-CAPITAL LEASES SEP</b>																
9	2680 Tangible Assets - Capital Leases															
10	2110 Land & Supt Assets	Ln10a*1														
11	2210 COE-Switching	Ln11a*2														
12	2220 COE-Operator	Ln12a*3														
13	2230 COE-Transmission	Ln13a*4														
14	2310 IOT	Ln14a*5														
15	2410 CRWF	Ln15a*6														
16	Not classified by account	Ln16a*7	10.515	1.159			594					6.038	228	1,448	10,048	
17	Direct Assignment	Direct														
18	TOTAL CAPITAL LEASES	Ln10, 17	10.515	1.159			594					6.038	228	1,448	10,048	
19	Distribution of Line 18	Ln10, 17	35.0154%	3.8592%			1.9769%					20.1072%	0.7591%	4.8223%	33.4609%	
<b>TANGIBLE ASSETS-LEASEHD IMPROVE SEP</b>																
20	2680 Tangible Assets - Leasehd Improve															
21	2110 Land & Supt Assets	Ln21a*1														
22	2210 COE-Switching	Ln22a*2														
23	2220 COE-Operator	Ln23a*3														
24	2230 COE-Transmission	Ln24a*4														
25	2310 IOT	Ln25a*5														
26	2410 CRWF	Ln26a*6														
27	Not classified by account	Ln27a*7														
28	Direct Assignment	Direct														
29	TOTAL LEASEHD IMPROVEMENTS	Ln21, 28														
30	Distribution of Line 29	Ln29/28a														
31	TOTAL TANGIBLE ASSETS	Ln18-29	10.515	1.159			594					6.038	228	1,448	10,048	
32	Distribution of Line 31	Ln31/31a	35.0154%	3.8592%			1.9769%					20.1072%	0.7591%	4.8223%	33.4609%	
<b>INTANGIBLE ASSETS SEPARATION</b>																
33	2690 Intangible Assets	Ln33a*8														
34	Direct Assignment	Direct														
35	TOTAL INTANGIBLE ASSETS	Ln33, 34														
36	Distribution of Line 35	Ln35/35a														

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TELECOMMUNICATIONS PLANT - OTHER ACCOUNTS

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LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL			INTRASTATE TOLL			LOCAL				
			MSG (b)	IntraLATA PL (c)	IntraLATA MSG (d)	MSG (e)	IntraLATA PL (f)	IntraLATA MSG (g)	MSG (h)	IntraLATA PL (i)	EAS (j)	User Defined (k)	Other (l)
<b>SEPARATIONS FACTORS</b>													
1	2001 TPIS Distr	Ln15											
2	2410 CRWF Distr	Ln43											
3	Equal Access MOU Pct Records												
<b>OTHER ACCOUNTS SEPARATION</b>													
4	2002 Prop Hld Fut Telecom Use	Ln4a*1	137,089	15,103									
5	Direct Assignment	Direct											
6	TOTAL PROP HLD FUT TELECOM USE	Ln4*.5	137,089	15,103									
7	Distribution of Line 6	Ln16a	35,0154%	3,882%									
8	2003 Pl Under Constr	Ln8a*1	25,186	2,775									
9	Direct Assignment	Direct											
10	TOTAL PLT UNDER CONSTR	Ln8*.9	25,186	2,775									
11	Distribution of Line 10	Ln1010a	35,0154%	3,882%									
12	2005 Telecom Plant Adjust	Ln12a*1											
13	Direct Assignment	Direct											
14	TOTAL TELECOM PLANT ADJUST	Ln12*.13											
15	Distribution of Line 14	Ln14/14a											
<b>MISC ACCOUNTS SEPARATION</b>													
16	1402 Class B RTB Stock	Ln16a*1											
17	1438 Deferred Charges	Ln17a*1											
18	1220 Material & Supp x/CPE	Ln18a*2	49,481	1,111									
19	Direct Assignment	Direct											
20	TOTAL MATERIALS AND SUPPLIES	Ln18*.19	49,481	1,111									
21	Cash Working Capital	CWC	59,130	7,457									
<b>EQUAL ACCESS INVESTMENT SEPARATION</b>													
22	Equal Access Gross Investment	Ln22a*3											
23	Equal Access Gross Investment - DA	Direct											
24	Accum Depreciation	Ln24a*3											
25	Deferred Other Inc Taxes	Ln25a*3											
26	Unamortized Expenses	Ln26a*3											
27	TOTAL NET EQUAL ACCESS INVESTMENT	Ln22-24-25-26											
28	Distribution of Line 27	Ln27/27a											
<b>INVEST ALLOW/DISALLOW SEPARATION</b>													
29	Investment Allow/Disallowances	Ln29a*1											
30	Direct Assignment	Direct											
31	TOTAL INVEST ALLOW/DISALLOWANCES	Ln29*.30											

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CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL			INTRASTATE TOLL			LOCAL					
			TOTAL COMPANY (g)	InterLATA (b)	PL (c)	MSG (d)	InterLATA (e)	PL (f)	MSG (h)	IntraLATA (i)	PL (j)	MSG (k)	User Defined (l)	Other (m)
1	3001 TRF Dist	Ln15	100.0000%	35.0154%	3,882%	-	1,9769%	20.1072%	0.7591%	4,8223%	-	-	-	33.4609%
2	2009 PUC-Pd	Ln11	100.0000%	35.0154%	3,882%	-	1,9769%	20.1072%	0.7591%	4,8223%	-	-	-	33.4609%
3	2009 Other Expenses Dist	Ln11	100.0000%	40.7028%	4,887%	-	1,9769%	18.2976%	0.4513%	4,4497%	-	-	-	29.4564%
4	2889 Capital Leases Dist	Ln15	100.0000%	35.0154%	3,882%	-	1,9769%	20.1072%	0.7591%	4,8223%	-	-	-	33.4609%
5	161 Telecom Plant Discrd 4040, 4310	Ln19	100.0000%	29.6424%	2,372%	-	2,2694%	22.9577%	1.1016%	4,8065%	-	-	-	37.5841%
6	2110 Support Assete Dist	Ln19	100.0000%	35.0154%	3,882%	-	1,9769%	20.1072%	0.7591%	4,8223%	-	-	-	33.4609%
7	2110 Support Assete Dist	Ln19	100.0000%	35.0154%	3,882%	-	1,9769%	20.1072%	0.7591%	4,8223%	-	-	-	33.4609%
8	2230 COE-Transmission Dist	Ln24	100.0000%	30.1842%	14,862%	-	2,2605%	23.1586%	0.1989%	9,7168%	-	-	-	19.6128%
9	2230 COE-Transmission Dist	Ln24	100.0000%	30.1842%	14,862%	-	2,2605%	23.1586%	0.1989%	9,7168%	-	-	-	19.6128%
10	2310 COE-Transmission Dist	Ln24	100.0000%	30.1842%	14,862%	-	2,2605%	23.1586%	0.1989%	9,7168%	-	-	-	19.6128%
11	2310 COE-Transmission Dist	Ln24	100.0000%	30.1842%	14,862%	-	2,2605%	23.1586%	0.1989%	9,7168%	-	-	-	19.6128%
12	COE, OT, C&WF	Ln45	100.0000%	35.0154%	3,882%	-	1,9769%	20.1072%	0.7591%	4,8223%	-	-	-	42.3524%
13	Big Three Expenses Dist	Ln18	100.0000%	37.6544%	5,140%	-	1,8432%	19.2386%	0.4745%	4,6784%	-	-	-	30.9708%
14	7300 Non-Carrier & Expenses	Ln15a*2	8.395	2,940	324	-	166	1,688	64	405	-	-	-	2,809
15	NW Fds Used Dur Constr	Ln16a*3	8,979	3,655	439	-	157	1,643	41	400	-	-	-	2,645
16	Contributions	Ln17a*1	-	-	-	-	-	-	-	-	-	-	-	-
17	Abandoned Construction	Direct	-	-	-	-	-	-	-	-	-	-	-	-
18	Other Nonoperating Expense	Direct	-	-	-	-	-	-	-	-	-	-	-	-
19	Fixed Charges	Ln20a*4	-	-	-	-	-	-	-	-	-	-	-	-
20	Item on Capital Leases	Ln21a*5	-	-	-	-	-	-	-	-	-	-	-	-
21	Fixed Charges Excl Capital Leases	Ln22a*5	88,452	28,200	2,336	-	2,224	22,597	1,085	4,732	-	-	-	37,278
22	Other Interest	Ln23a*5	-	-	-	-	-	-	-	-	-	-	-	-
23	Other Interest	Ln23a*5	-	-	-	-	-	-	-	-	-	-	-	-
24	TOTAL FIXED CHARGES	Ln20, 21	88,452	28,200	2,336	-	2,224	22,597	1,085	4,732	-	-	-	37,278
25	5240 Rent Revenues	Ln26a*6	-	-	-	-	-	-	-	-	-	-	-	-
26	Surf Assets	Ln27a*7	-	-	-	-	-	-	-	-	-	-	-	-
27	COE Switching	Ln28a*8	-	-	-	-	-	-	-	-	-	-	-	-
28	COE Other	Ln29a*9	-	-	-	-	-	-	-	-	-	-	-	-
29	COE Transmission	Ln30a*10	-	-	-	-	-	-	-	-	-	-	-	-
30	Info Orig Term Equip	Ln31a*11	-	-	-	-	-	-	-	-	-	-	-	-
31	C&WF	Ln32a*1, Direct	-	-	-	-	-	-	-	-	-	-	-	-
32	Not Classified by Acct	Ln33	-	-	-	-	-	-	-	-	-	-	-	-
33	UNBUNDLED NETWORK ELEMENTS	Ln34	-	-	-	-	-	-	-	-	-	-	-	-
34	C&WF - Unbundled Loop	Ln34*1, Ln35	-	-	-	-	-	-	-	-	-	-	-	-
35	Operator Systems	Ln34*1, Ln35	-	-	-	-	-	-	-	-	-	-	-	-
36	Tandem Switching	Ln34*1, Ln35	-	-	-	-	-	-	-	-	-	-	-	-
37	Local Switching	Ln34*1, Ln37	-	-	-	-	-	-	-	-	-	-	-	-
38	Transport Termination	Ln65*1, Ln38	-	-	-	-	-	-	-	-	-	-	-	-
39	Transport Facility	Ln65*1, Ln39	-	-	-	-	-	-	-	-	-	-	-	-
40	SST	Ln75*1, Ln40	-	-	-	-	-	-	-	-	-	-	-	-
41	OSS	Ln41a*1	-	-	-	-	-	-	-	-	-	-	-	-
42	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
43	TOTAL RENT REVENUES	Ln26, 42	-	-	-	-	-	-	-	-	-	-	-	-
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 Assent	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 CCL	Direct	-	-	-	-	-	-	-	-	-	-	-	-
56	Uncollectibles - Interchange 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	Ln58, 61	-	-	-	-	-	-	-	-	-	-	-	-

PLANT SPECIFIC EXPENSES

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL				INTRASTATE TOLL				LOCAL								
			MSG (b)	IntraLATA (c)	PL (c)	PL (e)	MSG (d)	IntraLATA (g)	PL (g)	MSG (h)	IntraLATA (i)	PL (i)	EAS (j)	User Defined (k)	Other (l)				
TOTAL COMPANY (h)																			
1	SEPARATIONS FACTORS																		
2	1 2110 Land & Supl Assets Distr	Ln14	35,0154%	3,8562%	-	-	-	-	-	1,9789%	1,4312%	2,2230%	2,2785%	164	1,671	63	4,8223%	39,4609%	
3	2 Total COE Distr + EA Distr	Ln19 incl EA	49,8095%	9,5457%	-	-	-	-	-	1,4312%	1,4312%	2,2230%	2,2785%	164	1,671	63	6,2373%	17,9615%	
4	3 2310 IOT Cal 1-Other Distr	Ln1	25,0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50,0000%	
5	4 2310 IOT Cal 2-COE Distr	Ln10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	5 2410 C&WF Distr	Ln43	28,5285%	0,5895%	-	-	-	-	-	2,2785%	-	-	-	-	-	-	4,0106%	42,3524%	
7	PLANT SPECIFIC EXPENSES SEPARATION																		
8	6 6110 Network/Support Expenses	Ln6a*1	2,910	321	-	-	-	-	-	164	-	-	-	-	-	-	401	2,781	
9	7 Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
10	8 TOTAL NETWORK SUPPORT EXPENSES	Ln6.7	2,910	321	-	-	-	-	-	164	-	-	-	-	-	-	401	2,781	
11	9 6120 General Support Expenses	Ln9a*1	34,561	3,808	-	-	-	-	-	1,951	1,951	1,951	1,951	1,951	1,951	1,951	4,760	33,027	
12	10 Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
13	11 TOTAL GENERAL SUPPORT EXPENSES	Ln9.10	34,561	3,808	-	-	-	-	-	1,951	1,951	1,951	1,951	1,951	1,951	1,951	4,760	33,027	
14	12 6210 COE Switching Expenses	Ln12a*2	49,504	9,487	-	-	-	-	-	1,442	1,442	1,442	1,442	1,442	1,442	1,442	6,189	17,851	
15	13 Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
16	14 TOTAL COE SWITCHING EXPENSES	Ln12.13	49,504	9,487	-	-	-	-	-	1,442	1,442	1,442	1,442	1,442	1,442	1,442	6,189	17,851	
17	15 6220 COE Operator Systems Expenses	Ln15a*2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
18	16 Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
19	17 TOTAL COE OPERATOR SYS EXPENSES	Ln15.16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
20	18 6230 COE Transmission Expenses	Ln18a*2	132,771	25,445	-	-	-	-	-	3,868	3,868	3,868	3,868	3,868	3,868	3,868	16,626	47,877	
21	19 Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
22	20 TOTAL COE TRANSMISSION EXPENSES	Ln18.19	132,771	25,445	-	-	-	-	-	3,868	3,868	3,868	3,868	3,868	3,868	3,868	16,626	47,877	
23	21 TOTAL COE EXPENSES	Ln14+17+20	162,275	34,932	-	-	-	-	-	5,311	5,311	5,311	5,311	5,311	5,311	5,311	22,825	65,729	
24	22 6310 IOT Equip Expenses	Ln23a*3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
25	23 Cal 1-Other IOT Eq Expenses	Ln23a*4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
26	24 Cal 2-Cust Prem Equip Exp	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
27	25 Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
28	26 TOTAL IOT EXPENSES	Ln23.25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
29	27 6410 C&WF Expenses	Ln27a*5	58,488	1,313	-	-	-	-	-	5,023	5,023	5,023	5,023	5,023	5,023	5,023	8,842	93,375	
30	28 Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
31	29 TOTAL C&WF EXPENSES	Ln27.28	58,488	1,313	-	-	-	-	-	5,023	5,023	5,023	5,023	5,023	5,023	5,023	8,842	93,375	
32	30 Pll Spec Exp x6110,6120	Ln21+26+29	240,763	36,245	-	-	-	-	-	10,334	10,334	10,334	10,334	10,334	10,334	10,334	31,667	159,104	
33	31 TOTAL PLANT SPEC OPER EXP	Ln8+11+30	270,235	40,374	-	-	-	-	-	12,450	12,450	12,450	12,450	12,450	12,450	12,450	36,838	194,912	
34	32 Distribution of Line 31	Ln31/31a	40,1244%	5,8223%	-	-	-	-	-	1,7544%	1,7544%	1,7544%	1,7544%	1,7544%	1,7544%	1,7544%	5,3110%	28,1052%	

PLANT NONSPECIFIC EXPENSES

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL			INTRASTATE TOLL			LOCAL				
			MSG (b)	IntraLATA PL (c)	IntraLATA MSG (d)	MSG (f)	IntraLATA PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Deimed (k)	Other (l)	
TOTAL COMPANY (e)													
1	2001 TRIS Distr	Ln15											
2	Total COE, IOT, C&WF Distr	Ln7+9											
3	2110 Support Assets Distr	Ln9											
4	2210 COE Switching Distr	Ln49											
5	2220 COE Operator Distr	Ln24											
6	2230 COE-Transmission Distr	Ln77											
7	2310 IOT Distr	Ln12											
8	2410 C&WF Distr	Ln43											
9	2002 Prop Hld Ft Tel Use Distr	Ln7											
10	2680 Capital Leases Distr	Ln19											
11	2680 Leasehold Improvements Distr	Ln30											
12	2690 Intangible Assets Distr	Ln38											
13	2005 Telecom P/L Adjustment	Ln15											
14	6510 OH Prop Plant & Eq Exp	Ln14a*1											
15	Direct Assignment	Direct	620	68									
16	TOTAL OTH PROP PLANT & EQ EXP	Ln14..15	620	68									
17	6530 Network Operations Exp	Ln17a*2											
18	Direct Assignment	Direct	35,328	3,893									
19	TOTAL NETWORK OPERATIONS EXP	Ln17..18	35,328	3,893									
20	6540 Access Expenses	Direct											
21	Access Expense x/Federal Support	Direct	5,095										
22	Federal Support	Direct	5,095										
23	TOTAL ACCESS EXPENSES	Ln21..22	5,095										
24	6560 Depr and Amort Expenses	Ln25a*3											
25	Depr - Support Assets	Direct	6,742	743									
26	Depr - Support Assets - Direct Assignment	Direct											
27	Depr - COE-Switching	Ln27a*4											
28	Depr - COE-Switching - Direct Assignment	Direct	10,523										
29	Depr - COE-Operator	Ln29a*5											
30	Depr - COE-Operator - Direct Assignment	Direct											
31	Depr - COE-Transmission	Ln31a*6											
32	Depr - COE-Transmission - Direct Assignment	Direct	48,628	30,384									
33	Depr - Into Ongr/Term Equip - Direct Assignment	Direct											
34	Depr - Into Ongr/Term Equip - Direct Assignment	Direct											
35	Depr - Cable & Wire Facilities	Ln35a*8											
36	Depr - Cable & Wire Facilities - Direct Assignment	Direct	76,354	2,108									
37	Depr-Prop Hld Ft Tel Use	Ln37a*9											
38	Amort-Capital Leases	Ln38a*10											
39	Amort-Leasehold Improvements	Ln39a*11											
40	Amort-Intangible Assets	Ln40a*12											
41	Amort-Other	Ln41a*13											
42	Amort-Direct Assignment	Direct	318	35									
43	TOTAL DEPR & AMORT EXPENSES	Ln25..41	142,564	35,270									
44	TOTAL PLANT NONSPEC OPER EXP	Ln16+19+23+43	183,608	37,231									
45	Distribution of Line 39	Ln44/44a	30,8023%	6,2459%									

CUSTOMER OPERATIONS EXPENSES

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL			INTRASTATE TOLL			LOCAL							
			MSG (b)	IntrLATA PL (c)	IntrLATA MSG (c)	MSG (f)	IntrLATA PL (g)	IntrLATA MSG (h)	EAS (j)	User Defined (k)	Other (l)					
1	Marketing expense factor	Records	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	WSWS-Tel Oper Svcs	Records	45.8650%	-	-	-	-	-	3.1110%	-	-	-	-	-	-	-
3	Subscriber Line MOU	Records	20.9050%	-	-	-	-	-	-	-	-	-	-	-	-	-
4	EU Service Order Contacts	Records	100.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-
5	EU Billed Revenue Incl CCL	Records	30.8436%	-	-	-	-	-	-	-	-	-	-	-	-	-
6	EU Billed Inquiry Contacts	Records	100.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-
7	IX Svc Ord Proc Contacts	Records	33.3333%	-	-	-	-	-	-	-	-	-	-	-	-	-
8	IX Billed Revenue	Records	33.3333%	-	-	-	-	-	-	-	-	-	-	-	-	-
9	IX Bill Inq Contacts	Records	100.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Public Interest Paystallment Revenue	Records	100.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-
MARKETING EXPENSES SEPARATION																
11	6610 Marketing Expenses	Ln11a*1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	TOTAL MARKETING EXPENSES	Ln11..12	43,810	-	-	-	-	-	-	-	-	-	-	-	-	43,810
SERVICES EXPENSES SEPARATION																
14	6620 Services Expenses		-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Telephone Operator Service:															
16	Tel Operator Svc	Ln16a*2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Direct Assignment	Direct	2,797	-	-	-	-	-	-	-	-	-	-	-	-	2,797
18	Total Tel Oper Svc Exp	Ln16..17	2,797	-	-	-	-	-	-	-	-	-	-	-	-	2,797
Published Direct Listings:																
19	Classified	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Twx	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Alpha	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Foreign	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Total Pub Direct List	Ln20..23	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other:																
25	Cat 1-LBOE EU Svc Ord Proc	Direct	3,089	-	-	-	-	-	-	-	-	-	-	-	-	-
26	Presubscription	Ln25a*4	1,937	-	-	-	-	-	-	-	-	-	-	-	-	-
27	Other	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	Cat 1-LBOE EU Pmt & Col	Direct	2,859	-	-	-	-	-	-	-	-	-	-	-	-	-
29	- CI	Ln29a*5	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	- Other	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	- CI	Ln32a*6	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	Cat 1-LBOE EU Bill Inq	Direct	2,859	-	-	-	-	-	-	-	-	-	-	-	-	-
33	- CI	Ln33a*7	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	- Other	Ln33a*8	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	Cat 1-LBOE IX Svc Ord Proc	Ln33a*9	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	Cat 1-LBOE IX Pmt & Col	Ln37a*9	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	Cat 1-LBOE IX Bill Inq	Ln38a*10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	Cat 1-LBOE On Col & Admin	Ln26..38	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	Total Cat 1-LBOE		10,741	-	-	-	-	-	-	-	-	-	-	-	-	20,145
TOTAL COMPANY			30,886	-	-	-	-	-	-	-	-	-	-	-	-	-

Rural Telephone Company - Idaho  
 Study Area: 472233  
 Study Year: 2006

CUSTOMER OPERATIONS EXPENSES

S-13  
 Sheet 2 of 2

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL			INTRASTATE TOLL			LOCAL					
			MSG (b)	IntraLATA PL (c)	IntraLATA MSG (g)	MSG (f)	IntraLATA PL (g)	MSG (h)	IntraLATA PL (i)	EAS (j)	User Defined (k)	Other (l)		
40	Relative Toll & Local Msgs Pct	Records	17.9808%	-	-	1.2230%	-	-	80.7984%	-	-	-	-	-
41	CABS Pct	Records	50.0000%	-	-	25.0000%	-	-	25.0000%	-	-	-	-	-
SERVICES EXP SEPARATION (CONTD)														
42	Cat 2-CSE Msg Proc		(5)	(1)	(0)	(0)	(4)	(4)	-	-	-	-	-	-
43	Joint Message	Lm42a*40	-	-	-	-	-	-	-	-	-	-	-	-
44	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
45	Cat 2-CSE Other B&C	Direct	6,763	2,017	-	-	2,373	-	-	-	-	-	-	2,373
46	Direct Assignment	Direct	356	356	-	-	-	-	-	-	-	-	-	-
47	Encl User Common Line	Direct	8,281	4,131	-	-	2,065	-	-	-	-	-	-	-
48	Cat 2-CSE CABS	Lm48a*41	15,375	5,503	-	-	2,065	-	-	-	-	-	-	2,373
49	Total Cat 2-CSE	Lm42z.48	-	-	-	-	-	-	-	-	-	-	-	-
50	Total All Other Cat 1 & 2	Lr38*49	46,261	17,244	-	-	2,065	-	-	-	-	-	-	2,373
51	Distribution of Line 50	Lr50/50a	-	37.2755%	-	-	4.4642%	-	-	-	-	-	-	51.266%
52	Cat 3-All Other CSE	Lr52a*51	689	689	-	-	-	-	-	-	-	-	-	-
53	Cat 3-Direct Assignment	Direct	689	689	-	-	-	-	-	-	-	-	-	-
54	Total All Other Cat 3	Lr52z.53	-	-	-	-	-	-	-	-	-	-	-	-
55	Total All Other-Cat 1,2,3	Lr50*54	46,960	17,943	-	-	2,065	-	-	-	-	-	-	2,373
56	TOTAL SERVICES EXPENSES	Lr18*24+55	49,757	17,943	-	-	2,065	-	-	-	-	-	-	5,170
57	TOTAL CUSTOMER OPER EXPENSES	Lr13*56	93,567	17,943	-	-	2,065	-	-	-	-	-	-	48,980
58	Distribution of Line 57	Lr57/57a	-	19.1767%	-	-	2.2072%	-	-	-	-	-	-	52.3473%



CORPORATE OPERATIONS, TAXES, & EQUAL ACCESS EXPENSES

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL						INTRASTATE TOLL			LOCAL			
			TOTAL COMPANY (b)	MSG (d)	IntraLATA (e)	PL (c)	MSG (f)	IntraLATA (g)	PL (h)	MSG (i)	IntraLATA (j)	PL (k)	User Defined (k)	Other (l)	
1	SEPARATIONS FACTORS														
1	Big Three Expenses Dist	Ln6	100.0000%	37.6544%	5.1401%	3.8562%	1.8433%	1.9789%	19.2386%	0.4745%	4.6784%	4.6784%	4.6784%	30.9708%	
2	2001 TPIS Dist	Ln15	100.0000%	35.0154%	3.8562%		1.9789%		20.1072%	0.7591%	4.8223%	4.8223%	4.8223%	33.4609%	
3	Equal Access Invest Dist	Ln28	100.0000%	28.7415%	2.4548%		2.9585%		22.9453%	1.1006%	4.8434%	4.8434%	4.8434%	37.6559%	
4	Net Telecom Plant Dist excl 1220, EA	Ln37	100.0000%	35.6535%	5.2263%		1.9338%		19.8676%	0.4725%	4.8923%	4.8923%	4.8923%	31.8112%	
5	Income Tax Distribution S-3, Ln 27														
6	CORPORATE OPER EXP SEPARATIONS														
6	Exec & Planning Expenses	Direct	111,372	41,936	5,725		2,053		21,426	528	5,210	5,210	5,210	34,183	
7	EAS	Ln68*1													
8	All Other	Direct	111,372	41,936	5,725		2,053		21,426	528	5,210	5,210	5,210	34,183	
9	Direct Assignment	Ln7.9													
10	TOTAL EXEC & PLANNING EXPENSES														
11	Gen'l and Admin Expenses														
12	EAS	Direct	285,340	107,443	14,667		5,260		54,895	1,354	13,340	13,340	13,340	88,372	
13	All Other	Ln13a*1													
14	Direct Assignment	Direct	20,395	20,395	14,667		5,260		54,895	1,354	13,340	13,340	13,340	88,372	
15	TOTAL GEN'L & ADMIN EXPENSES	Ln12, 14	305,735	127,838	14,667		5,260		54,895	1,354	13,340	13,340	13,340	88,372	
16	TOTAL CORPORATE OPER EXPENSES	Ln10+15	417,107	169,774	20,391		7,313		76,322	1,882	18,560	18,560	18,560	122,865	
17	Distribution of Line 16	Ln16/16a	100.0000%	40.7025%	4.8867%		1.7502%		18.2979%	0.4513%	4.4487%	4.4487%	4.4487%	29.4564%	
18	OPERATING TAXES SEPARATIONS														
18	Operating Taxes (Actual)		120,219	42,911	6,286		2,325		24,005	568	5,881	5,881	5,881	38,243	
19	Federal Income Taxes	Ln19a*5													
20	State & Local Income Taxes	Ln20a*5	120,219	42,911	6,286		2,325		24,005	568	5,881	5,881	5,881	38,243	
21	OP FED, STATE, LOCAL TAXES - CWC														
22	FIT Allowance/Disallowances	Ln22a*2													
23	Operating Taxes - Property	Ln23a*2													
24	Operating Taxes - Other	Ln24a*2	75,025	26,270	2,895		1,483		15,085	570	3,618	3,618	3,618	25,104	
25	Operating Taxes - Direct Assignment	Direct													
26	TOTAL OPER TAXES W/FIT-SIT	Ln23, 25	75,025	26,270	2,895		1,483		15,085	570	3,618	3,618	3,618	25,104	
27	OPERATING REVENUE SEPARATIONS														
27	Basic Local Revenue	Direct													
28	Intrastate Access/End User Revenue	Direct													
29	State Access/End User Revenue	Direct													
30	Long Distance Message Revenue	Direct													
31	Miscellaneous Operating Revenue	Direct													
32	Other Operating Income	Direct													
33	TOTAL OPERATING REVENUE	Ln27, 32													
34	EQUAL ACCESS EXPENSES SEPARATION														
34	Equal Access Expenses	Ln34a*3													
35	TOTAL EQUAL ACCESS EXPENSES	Ln34, 34													
36	ALLOWANCES AND DISALLOWANCES														
36	Expense Allowance/Disallowances	Ln36a*4													
37	Interest on Customer Deposits	Ln37a*4													
38	Other Interest Deduction	Ln38a*4													
39	Direct Assignment	Direct													
40	TOTAL EXPENSE ALLOW/DISALLOWANCES	Ln37, 38													

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

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL				INTRASTATE TOLL				LOCAL			
			TOTAL COMPANY (a)	MSG (b)	IntraLATA PL (c)	IntraLATA MSG (d)	PL (e)	MSG (f)	IntraLATA PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
<b>SEPARATIONS FACTORS</b>														
1	2110 Support Assets Distr	Ln9	100.0000%	35.0154%	3.8592%	-	-	-	-	-	-	-	-	33.4809%
2	2210 COE-Switching, incl. EA Distr	S-5, Ln17+S-9, Ln26	100.0000%	85.0000%	-	-	-	-	-	-	-	-	-	15.0000%
3	2230 COE-Operator Distr	Ln24	100.0000%	-	-	-	-	-	-	-	-	-	-	-
4	2230 COE-Transmission Distr	Ln77	100.0000%	30.1842%	14.8692%	-	-	-	-	-	-	-	-	19.6128%
5	2310 IOT Distr	Ln12	100.0000%	-	-	-	-	-	-	-	-	-	-	-
6	2410 C&WF Distr	Ln43	100.0000%	26.5285%	0.5855%	-	-	-	-	-	-	-	-	43.3524%
7	2001 THIS X/Land	Ln16	100.0000%	35.0154%	3.8592%	-	-	-	-	-	-	-	-	33.4809%
8	General Support, COE, IOT, C&WF	Ln16	100.0000%	35.0154%	3.8592%	-	-	-	-	-	-	-	-	33.4809%
9	2002 Prop Hld For Tel Use Distr	Ln17	100.0000%	35.0154%	3.8592%	-	-	-	-	-	-	-	-	33.4809%
10	2660 Capital Leases Distr	Ln19	100.0000%	35.0154%	3.8592%	-	-	-	-	-	-	-	-	33.4809%
11	2660 Leasehold Improvements	Ln30	100.0000%	35.0154%	3.8592%	-	-	-	-	-	-	-	-	33.4809%
12	2690 Intangible Assets Distr	Ln36	-	-	-	-	-	-	-	-	-	-	-	-
13	2005 Telecom P/L Adjustment	Ln35	-	-	-	-	-	-	-	-	-	-	-	-
<b>RESERVES &amp; DEFERRALS SEPARATION</b>														
14	1500 Other Juris Assets - Net	Direct	-	-	-	-	-	-	-	-	-	-	-	-
15	3100 Accum Depr-Tel P/L in Svc	Ln16a*1	573.837	200.931	22.140	-	-	-	-	-	-	-	-	192,011
16	Support Assets	Direct	-	-	-	-	-	-	-	-	-	-	-	-
17	Support Assets - Direct Assignment	Ln16a*2	515.077	437.815	-	-	-	-	-	-	-	-	-	77,261
18	COE-Switching	Direct	517.890	440,207	-	-	-	-	-	-	-	-	-	77,684
19	COE-Switching - Direct Assignment	Ln20a*3	-	-	-	-	-	-	-	-	-	-	-	-
20	COE-Operator	Direct	-	-	-	-	-	-	-	-	-	-	-	-
21	COE-Operator - Direct Assignment	Ln22a*4	587.778	177,416	87,388	-	-	-	-	-	-	-	-	115,280
22	COE-Transmission	Direct	672.018	194,679	121,640	-	-	-	-	-	-	-	-	129,422
23	COE-Transmission - Direct Assignment	Ln24a*5	-	-	-	-	-	-	-	-	-	-	-	-
24	Intc Orig/Term Equip	Direct	-	-	-	-	-	-	-	-	-	-	-	-
25	Intc Orig/Term Equip - Direct Assignment	Ln26a*6	-	-	-	-	-	-	-	-	-	-	-	-
26	C&WF	Direct	2,208.091	576,068	21,025	-	-	-	-	-	-	-	-	937,751
27	C&WF - Direct Assignment	Ln16.27	5,074.691	2,029,116	252,203	-	-	-	-	-	-	-	-	1,529,409
28	TOTAL ACCUMULATED DEPRECIATION		-	-	-	-	-	-	-	-	-	-	-	-
29	3200 Accum Depr Property Held	Ln30a*9	-	-	-	-	-	-	-	-	-	-	-	-
30	For Future Telecom Use	Ln31a*10	12,984	4,546	501	-	-	-	-	-	-	-	-	4,344
31	3400 Accum Amort-Capital Leases	Ln32a*11	-	-	-	-	-	-	-	-	-	-	-	-
32	3400 Accum Amort-Leasehold Improvements	Ln33a*12	-	-	-	-	-	-	-	-	-	-	-	-
33	3500 Accum Amort-Intangible	Ln34a*13	-	-	-	-	-	-	-	-	-	-	-	-
34	3600 Accum Amort-Other		-	-	-	-	-	-	-	-	-	-	-	-
35	4040 Customer Deposits	Ln35a*7	6,983	2,445	289	-	-	-	-	-	-	-	-	2,337
36	Direct Assignment	Direct	6,983	2,445	289	-	-	-	-	-	-	-	-	2,337
37	TOTAL CUSTOMER DEPOSITS	Ln35.36	-	-	-	-	-	-	-	-	-	-	-	-
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	Intc Orig/Term Equip	Ln44a*6	-	-	-	-	-	-	-	-	-	-	-	-
44	C&WF	Ln45a*6	-	-	-	-	-	-	-	-	-	-	-	-
45	Net Classified by Asset	Ln46a*6	-	-	-	-	-	-	-	-	-	-	-	-
46	TOTAL NET CUR DEF OP INC TAXES	Ln39.45	-	-	-	-	-	-	-	-	-	-	-	-

RESERVES & DEFERRALS

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL			INTRASTATE TOLL			LOCAL				
			TOTAL COMPANY (e)	InterLATA MSG (b)	InterLATA PL (c)	InterLATA MSG (d)	InterLATA PL (e)	InterLATA MSG (f)	InterLATA PL (g)	MSG IntraLATA (h)	PL IntraLATA (i)	EAS (j)	User Defined (k)
47	Big Three Expenses Distr	Ln6	100.0000%	37,654.4%	5,140.1%	-	-	-	-	-	4,678.4%	-	30,970.8%
48	2110 Support Assets Distr	Ln8	100.0000%	35,016.54%	3,858.2%	-	-	-	-	-	4,822.3%	-	33,460.9%
49	2210 COE Switching Distr	Ln2	100.0000%	85,000.0%	-	-	-	-	-	-	-	-	15,000.0%
50	2220 COE Operator Distr	Ln24	-	-	-	-	-	-	-	-	-	-	-
51	2230 COE Transmission Distr	Ln77	-	-	-	-	-	-	-	-	-	-	-
52	2310 OT Distr	Ln12	100.0000%	30,184.2%	14,869.2%	-	-	-	-	-	9,715.8%	-	18,612.8%
53	2410 C&WF Distr	Ln43	100.0000%	26,528.5%	0,585.5%	-	-	-	-	-	4,010.6%	-	42,352.4%
54	2001 TPIS Alland	Ln18	100.0000%	35,016.54%	3,858.2%	-	-	-	-	-	4,822.3%	-	33,460.9%
55	2001 TPIS Distr	Ln15	100.0000%	35,016.54%	3,858.2%	-	-	-	-	-	4,822.3%	-	33,460.9%
56	2001 TPIS Distr	Ln1+6	100.0000%	35,016.54%	3,858.2%	-	-	-	-	-	4,822.3%	-	33,460.9%
RESERVES & DEFERRALS SEPARATION													
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	Info Orig/Term Equip	Ln64a*53	-	-	-	-	-	-	-	-	-	-	-
64	C&WF	Ln65a*54	413,331	144,729	15,947	-	-	-	8,171	-	3,138	-	138,304
65	Not Classified by Acct	Ln65a*54	413,331	144,729	15,947	-	-	-	8,171	-	3,138	-	138,304
66	TOTAL NET NONCURRENT DEF TAXES	Ln65, 65	413,331	144,729	15,947	-	-	-	8,171	-	3,138	-	138,304
67	4360 Other Deferred Credits-Net	Ln67a*55	-	-	-	-	-	-	-	-	-	-	-
68	4370 Other Juris Liabilities	Direct	-	-	-	-	-	-	-	-	-	-	-
69	& Deferred Credits - Net	Ln70a*54	-	-	-	-	-	-	-	-	-	-	-
ACCUM DEPR & AMORT ALLOW/DISALLOW													
70	Accum Dep & Amort Allow/Disallow	Direct	-	-	-	-	-	-	-	-	-	-	-
71	Direct Assignment	Ln70, 71	-	-	-	-	-	-	-	-	-	-	-
72	TOTAL ACC DEPR/AMORT ALW/DISALLOW	Ln70, 71	-	-	-	-	-	-	-	-	-	-	-

CASH WORKING CAPITAL

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL			INTRASTATE TOLL			LOCAL				
			MSG (b)	IntraLATA PL (c)	IntraLATA MSG (d)	MSG (f)	IntraLATA PL (g)	IntraLATA MSG (h)	EAS (i)	User Defined (k)	Other (l)		
1	Plant Specific Expenses	Ln31	693,431	40,374	-	-	12,450	-	126,882	3,752	36,828	-	194,912
2	Plant Nonspecific exp excl depreciation & amortization	S-12, Ln16a-23	107,780	3,981	-	-	2,030	-	20,643	779	4,951	-	34,353
3	Customer Operations Expense - Marketing	S-13, Ln13	43,810	-	-	-	-	-	-	-	-	-	43,810
4	Customer Operations Expense - Services	S-13, Ln56	48,757	-	-	-	2,065	-	24,579	-	-	-	5,170
5	Corporate Operations Expense	S-14, Ln16	417,107	20,391	-	-	7,313	-	76,322	1,882	18,580	-	122,865
6	Equal Access Expense	S-14, Ln34	-	-	-	-	-	-	-	-	-	-	-
7	Other Nonoperating Expense - Contributions	S-10, Ln16	8,979	439	-	-	157	-	1,643	41	400	-	2,645
8	Interest on Capital Leases	S-10, Ln20	-	-	-	-	-	-	-	-	-	-	-
9	Fixed Charges excl Capital Leases	S-10, Ln21	98,452	2,338	-	-	2,224	-	22,597	1,085	4,732	-	37,278
10	Interest on Customer Deposits	S-10, Ln17	-	-	-	-	-	-	-	-	-	-	-
11	Other Operating Tax - Property	S-10, Ln23	75,025	2,895	-	-	1,483	-	15,085	570	3,618	-	25,104
12	Other Operating Tax - Other	S-10, Ln24	-	-	-	-	-	-	-	-	-	-	-
13	Other Operating Tax - Direct Assignment	S-10, Ln19	-	-	-	-	-	-	-	-	-	-	-
14	Federal Income Tax (Actual)	S-10, Ln25	-	-	-	-	-	-	-	-	-	-	-
15	State Income Tax (Actual)	S-10, Ln20	-	-	-	-	-	-	-	-	-	-	-
16	Total Cash Working Capital Expenses	Ln1, 15	1,814,540	6,286	-	-	2,325	-	24,005	568	5,881	-	38,243
17	Cash Working Capital Factor	Records	124,519	76,681	-	-	30,047	-	311,756	8,676	74,970	-	504,379
18	Cash Working Capital	Ln15, Ln17	46,893	7,7123%	7,7123%	-	7,7123%	7,7123%	7,7123%	7,7123%	7,7123%	7,7123%	7,7123%
19	Minimum Bank Balance	Records	32,432	1,543	-	-	605	-	24,044	669	5,782	-	38,899
20	Working Cash Advances	Records	-	-	-	-	-	-	6,274	175	1,509	-	10,150
21	Total Cash Working Capital	Ln21	157,010	7,457	-	-	2,922	-	30,318	844	7,291	-	49,050
22	Distribution of Line 20	Ln21/21a	100.0000%	4.7494%	-	-	1.8610%	-	19.3083%	0.5374%	4.6434%	-	31.2398%
			37.6597%										

TAX FORM

Rural Telephones Company - Idaho  
 Study Area: 472233  
 Study Year: 2006

LN	DESCRIPTION	SOURCE	Taxable		INCOME TAX	
			TOTAL	TOTAL	TOTAL	SurTax
1	AVERAGE NET INVESTMENT		4,356,329			
2	ASSUMED RATE OF RETURN FOR ESTIMATING TAX RATE	Ln1	11,1471%			
3	RETURN ON INVESTMENT	Ln4	485,605			
4	INCOME ADJUSTMENT (FROM COST STUDY)	Ln1+2	98,452			
5	INVESTMENT TAX CREDIT AMORTIZATION					
6	AFTER TAX INCOME BEFORE TAX CREDITS		387,153			
7	FIT BEFORE TAX CREDITS (MUST EQUAL LN 17)		133,354			
8	TAXABLE INCOME		520,507		7,500	
9	FIT ON \$0 TO \$50,000 @ 15%	15%	50,000		6,250	5,000
10	FIT ON \$50,000 TO \$75,000 @ 25%	25%	25,000		8,500	11,750
11	FIT ON \$75,000 TO \$100,000 @ 34%	34%	25,000		9,160	16,750
12	FIT ON \$100,000 TO \$335,000 @ 39%	39%	235,000		63,072	
13	FIT ON \$335,000 TO \$10,000,000 @ 34%	34%	185,507			
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	UNS 8, 16	520,507		176,972	
18	EFFECTIVE FIT TAX RATE				34.0000%	

DISTRIBUTION RATIOS FOR RATE BASE AND EXPENSES

ALLOCATION RATIOS	INTERSTATE TOLL				INTRASTATE TOLL				LOCAL			
	MSG	PL	IntraLATA	PL	MSG	PL	IntraLATA	PL	MSG	PL	User Defined	Other
A/C Category	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
Total												
<b>Capital Investment Summary</b>												
General Support Facilities	2110	100.0000%	35.0154%	3.8582%	-	1.9769%	20.1072%	0.7591%	4.8223%	-	-	33.4609%
COE Switching Equipment	2210	100.0000%	85.0000%	-	-	-	-	-	-	-	-	15.0000%
Operator Systems Equipment	2220	100.0000%	30.1842%	14.8692%	-	2.2605%	23.1586%	0.1989%	9.7158%	-	-	19.6128%
COE Transmission Equipment	2310	100.0000%	26.5285%	0.5955%	-	2.2785%	23.1132%	1.1214%	4.0106%	-	-	42.3524%
Instrumen. Cfg Term Equipment	2410	100.0000%	35.0154%	3.8582%	-	1.9769%	20.1072%	0.7591%	4.8223%	-	-	33.4609%
Cable & Wire Facilities	2680	100.0000%	35.0154%	3.8582%	-	1.9769%	20.1072%	0.7591%	4.8223%	-	-	33.4609%
Tangible Assets	2680	100.0000%	35.0154%	3.8582%	-	1.9769%	20.1072%	0.7591%	4.8223%	-	-	33.4609%
Total Plant in Service A/C 2001												
Property Held for Future Use	2002	100.0000%	35.0154%	3.8582%	-	1.9769%	20.1072%	0.7591%	4.8223%	-	-	33.4609%
Plant Under Construction	2003	100.0000%	35.0154%	3.8582%	-	1.9769%	20.1072%	0.7591%	4.8223%	-	-	33.4609%
Telephone Plant Adjustment	2005	100.0000%	35.0154%	3.8582%	-	1.9769%	20.1072%	0.7591%	4.8223%	-	-	33.4609%
Total Property, Plant and Equipment												
Accumulated Depreciation - Plant in Service	3100	100.0000%	39.8850%	4.9698%	-	1.7535%	17.8591%	0.4866%	4.8065%	-	-	30.1380%
Accumulated Depreciation - Property held for Future Use]	3200	100.0000%	35.0154%	3.8582%	-	1.9769%	20.1072%	0.7591%	4.8223%	-	-	33.4609%
Accumulated Depreciation - Tangible Property	3400	100.0000%	35.0154%	3.8582%	-	1.9769%	20.1072%	0.7591%	4.8223%	-	-	33.4609%
Accumulated Amortization - Intangible Property	3500	100.0000%	35.0154%	3.8582%	-	1.9769%	20.1072%	0.7591%	4.8223%	-	-	33.4609%
Accumulated Amortization - Intangible Property	3600	100.0000%	35.0154%	3.8582%	-	1.9769%	20.1072%	0.7591%	4.8223%	-	-	33.4609%
Deferred Operating Taxes	4340	100.0000%	35.0154%	3.8582%	-	1.9769%	20.1072%	0.7591%	4.8223%	-	-	33.4609%
Other Long Term Liabilities	4310	100.0000%	35.0154%	3.8582%	-	1.9769%	20.1072%	0.7591%	4.8223%	-	-	33.4609%
Other Deferred Credits	4370	100.0000%	35.0154%	3.8582%	-	1.9769%	20.1072%	0.7591%	4.8223%	-	-	33.4609%
Customer Deposits			28.6434%	2.3723%	-	2.2594%	22.9527%	1.1016%	4.8065%	-	-	37.8641%
Net Telephone Plant												
Investment Allow/Disallow												
Accum Depr/Amort Allow/Disallow												
Materials and Supplies	1220	100.0000%	26.5285%	0.5955%	-	2.2785%	23.1132%	1.1214%	4.0106%	-	-	42.3524%
Investment in Nonaffiliated Companies	1402	100.0000%	35.0154%	3.8582%	-	1.9769%	20.1072%	0.7591%	4.8223%	-	-	33.4609%
Equal Access Equipment	1439	100.0000%	35.0154%	3.8582%	-	1.9769%	20.1072%	0.7591%	4.8223%	-	-	33.4609%
Other Justified Assets	1500	100.0000%	35.0154%	3.8582%	-	1.9769%	20.1072%	0.7591%	4.8223%	-	-	33.4609%
Cash Working Capital	XXXX	100.0000%	37.6597%	4.7494%	-	1.8610%	19.3093%	0.5374%	4.8434%	-	-	31.2396%
Net Telephone Plant, M&S and CWC			28.9581%	2.4556%	-	2.2455%	22.8260%	1.0818%	4.8005%	-	-	37.6324%
<b>Operating Expenses and Taxes Summary</b>												
Network Support	8110	100.0000%	35.0154%	3.8582%	-	1.9769%	20.1072%	0.7591%	4.8223%	-	-	33.4609%
General Support	8120	100.0000%	35.0154%	3.8582%	-	1.9769%	20.1072%	0.7591%	4.8223%	-	-	33.4609%
Central Office	8210	100.0000%	49.8095%	9.5457%	-	1.4512%	14.8673%	0.1277%	6.2373%	-	-	17.9613%
Integrating Opt/Term	8310	100.0000%	26.5285%	0.5955%	-	2.2785%	23.1132%	1.1214%	4.0106%	-	-	42.3524%
Capex and Wire Facilities	8410	100.0000%	35.0154%	3.8582%	-	1.9769%	20.1072%	0.7591%	4.8223%	-	-	33.4609%
Other Plant	8510	100.0000%	35.0154%	3.8582%	-	1.9769%	20.1072%	0.7591%	4.8223%	-	-	33.4609%
Network Operations	8530	100.0000%	35.0154%	3.8582%	-	1.9769%	20.1072%	0.7591%	4.8223%	-	-	33.4609%
Access Charge	8540	100.0000%	100.0000%	-	-	-	-	-	-	-	-	100.0000%
Federal Support	8610	100.0000%	19.1767%	-	-	2.2072%	26.2686%	0.4745%	4.6784%	-	-	52.3475%
Marketing	8620	100.0000%	37.6544%	5.1407%	-	1.8433%	19.2385%	0.4745%	4.6784%	-	-	30.9708%
Customer Service	8710	100.0000%	41.8133%	4.7972%	-	1.7203%	17.9552%	0.4264%	4.3663%	-	-	28.9046%
Corporate Operations - Executive and Planning	8720	100.0000%	38.1058%	5.4409%	-	1.9143%	19.7994%	0.4264%	4.8989%	-	-	31.4134%
Corporate Operations - General and Administrative												
Subtotal Operations Expense												
Depreciation and Amortization	6560	100.0000%	29.1845%	6.8130%	-	2.1745%	22.1442%	0.2580%	5.7153%	-	-	33.7004%
Other Operating	7240	100.0000%	35.0154%	3.8582%	-	1.9769%	20.1072%	0.7591%	4.8223%	-	-	33.4609%
Equal Access												
Fixed Charges	7500	100.0000%	28.6434%	2.3723%	-	2.2594%	22.9527%	1.1016%	4.8065%	-	-	37.8641%
Rent Revenue	5240	100.0000%	36.0624%	5.3775%	-	1.9168%	19.8116%	0.4396%	4.8968%	-	-	31.4949%
Total Operating Expense and Tax												
Nonoperating Expense	7370	100.0000%	40.7028%	4.8887%	-	1.7532%	18.2979%	0.4513%	4.4497%	-	-	28.4564%
Abandoned Construction												
Contributions												
Other Nonoperating												
Allowance for Funds Used During Construction	7340	100.0000%	35.0154%	3.8582%	-	1.9769%	20.1072%	0.7591%	4.8223%	-	-	33.4609%
Other Income Adjustments	XXXX	100.0000%	35.0154%	3.8582%	-	1.9769%	20.1072%	0.7591%	4.8223%	-	-	33.4609%