

TELEC CONSULTING RESOURCES INC.

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June 28, 2005

Ms. Pam Bonrud, Executive Director
South Dakota Public Utilities Commission
Capitol Building, 1st Floor
500 East Capitol Avenue
Pierre, South Dakota 57501-5070

RECEIVED
JUN 29 2005
SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

Dear Ms. Bonrud:

On behalf of Kennebec Telephone Company (the "Company"), we enclose five copies of the Company's 2004 intrastate switched access cost study and the Company's individual switched access rates developed in accordance with ARSD Chapters 20:10:27 to 20:10:29, inclusive. The enclosed cost study replaces the 2003 study filed in June 2004. The Company is included in the Local Exchange Carriers ("LECA") consolidated tariff filing. Attachment A hereto is provided in lieu of tariff sheets.

If you should have any questions, please feel free to call us at (402) 398-0062.

Sincerely,



Wendel Aanerud
TELEC Consulting Resources, Inc.

Enclosures

cc: Mr. Rod Bowar, Kennebec Telephone Company

ATTACHMENT A

TARIFF SHEET

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SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

Kennebec Telephone Company (the "Company") does not currently have its own tariff for switched access services. The Company has adopted the National Exchange Carriers Association (NECA) tariff for the interstate jurisdiction and Local Exchange Carrier Association (LECA) tariff for the state jurisdiction.

If the Company were to develop and adopt a switched access tariff using its own revenue requirements as determined by the PUC program, the resulting rates would be as follows:

Switched Access Rates Per Minute (RPM)¹

| | <u>Carrier Common Line</u> | <u>Local Switching</u> | <u>Local Transport</u> |
|-----------------|----------------------------|------------------------|------------------------|
| Originating RPM | \$0.165373 | \$0.079760 | \$0.069371 |
| Terminating RPM | \$0.178528 | \$0.086105 | \$0.069371 |

Note (1) - Same rates for all Feature Groups.

By: 

Of: TELECOM Consulting Resources, Inc.

For: Kennebec Telephone Company

Kennebec Telephone Company

***** FCC PART 69 *****

| Intrastate Toll Revenue Requirement Summary | | Part 36 Total | Source | Common Line | Local Switching | Information | Common Transport | Billing and Collection | Other | | |
|---|-------------------------------|---------------|------------|-------------|-----------------|-------------|------------------|------------------------|-----------|------|--|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | | | |
| INTRALATA: | | | | | | | | | | | |
| 15 | Net Investment | \$1,436,605 | J13 | \$788,352 | \$210,539 | \$0 | \$121,586 | \$0 | \$316,127 | O.K. | |
| 16 | Rate of Return | 10.00% | | 10.00% | 10.00% | 10.00% | 10.00% | 10.00% | 10.00% | | |
| 17 | | | | | | | | | | | |
| 18 | Return on Rate Base | \$143,660 | | \$78,835 | \$21,054 | \$0 | \$12,159 | \$0 | \$31,613 | O.K. | |
| 19 | Return Adjustments | (2,858) | J18-20 | (1,464) | (565) | 0 | (236) | 0 | (593) | O.K. | |
| 20 | | | | | | | | | | | |
| 21 | Net Return on Rate Base | \$140,802 | | \$77,371 | \$20,489 | \$0 | \$11,922 | \$0 | \$31,020 | O.K. | |
| 22 | Income Taxes | 51,571 | J31-32 | 28,354 | 7,483 | 0 | 4,368 | 0 | 11,367 | O.K. | |
| 23 | Expenses and Other Taxes | 626,923 | J33-35, 40 | 214,766 | 126,322 | 279 | 112,633 | 16,363 | 156,561 | O.K. | |
| 24 | | | | | | | | | | | |
| 25 | Total IntraLATA Rev. Req. | \$819,297 | | \$320,490 | \$154,294 | \$279 | \$128,923 | \$16,363 | \$198,948 | O.K. | |
| 26 | | | | | | | | | | | |
| 27 | | | | | | | | | | | |
| 28 | | | | | | | | | | | |
| 29 | INTERLATA: | | | | | | | | | | |
| 30 | | | | | | | | | | | |
| 31 | Net Investment | \$0 | P13 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. | |
| 32 | Rate of Return | 10.00% | | 10.00% | 10.00% | 10.00% | 10.00% | 10.00% | 10.00% | | |
| 33 | | | | | | | | | | | |
| 34 | Return on Rate Base | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. | |
| 35 | Return Adjustments | 0 | P18-20 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. | |
| 36 | | | | | | | | | | | |
| 37 | Net Return on Rate Base | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. | |
| 38 | Income Taxes | 0 | P31-32 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. | |
| 39 | Expenses and Other Taxes | 0 | P33-35, 40 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. | |
| 40 | | | | | | | | | | | |
| 41 | Total InterLATA Rev. Req. | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. | |
| 42 | | | | | | | | | | | |
| 43 | | | | | | | | | | | |
| 44 | | | | | | | | | | | |
| 45 | TOTAL INTRASTATE REV. REQ. | \$819,297 | | \$320,490 | \$154,294 | \$279 | \$128,923 | \$16,363 | \$198,948 | | |
| | | | | | | | | | | | |
| | ACCESS ELEMENT MINUTES OF USE | | | 1,858,466 | 1,858,466 | | 1,858,466 | | | | |
| | ACCESS RATE PER MINUTE | \$0.324842 | | \$0.172449 | \$0.083022 | | \$0.069371 | | | | |

SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

JUN 29 2005

RECEIVED

Kennebec Telephone Company

| | | Intrastate | | | | | | | | |
|--|----------------------------------|---------------------------|----------------------|-------------------------|------------|------------------|------------|------------------|------------------|-------------|
| | | Message Telephone Service | | | | Private Line | | TOTAL | | |
| ***** FCC PART 36 ***** Revenue Requirement Summary | | TOTAL COMPANY | Source/ Allocator | Interstate and Other | InterLATA | IntraLATA | InterLATA | IntraLATA | INTRASTATE | |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | | |
| 13 | State Income Tax Rate | 0.00% | --- | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 14 | Federal Income Tax Rate | 34.00% | --- | 34.00% | 34.00% | 34.00% | 34.00% | 34.00% | 34.00% | |
| 15 | Gross Receipts Tax Rate | 4.00% | --- | 4.00% | 4.00% | 4.00% | 4.00% | 4.00% | 4.00% | |
| 16 | | | | | | | | | | |
| 17 | | | | | | | | | | |
| 18 | Net Investment | \$5,117,222 | C68 | \$3,680,618 | \$0 | \$1,173,071 | \$0 | \$263,534 | \$1,436,605 | O.K. |
| 19 | Rate of Return | 10.00% | --- | 10.00% | 10.00% | 10.00% | 10.00% | 10.00% | 10.00% | |
| 20 | | | | | | | | | | |
| 21 | Return on Rate Base | \$511,722 | | \$368,062 | \$0 | \$117,307 | \$0 | \$26,353 | \$143,660 | O.K. |
| 22 | | | | | | | | | | |
| 23 | AFUDC | (10,243) | H43 | -7385.033722326 | 0 | -2354.267463306 | 0 | -503.6988143679 | (2,858) | O.K. |
| 24 | ITC Amortization | 0 | H36 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 25 | Other Return Adjustments | 0 | V242 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 26 | | | | | | | | | | |
| 27 | Net Return | \$501,479 | | \$360,677 | \$0 | \$114,953 | \$0 | \$25,850 | \$140,802 | O.K. |
| 28 | | | | | | | | | | |
| 29 | Contributions | 0 | H52 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 30 | Interest Expense | 145,120 | H44 | 104,425 | 0 | 33,216 | 0 | 7,479 | 40,695 | O.K. |
| 31 | Capital Lease Expense | 0 | H46 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 32 | Capitalized Payroll taxes | 0 | H36 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 33 | Depreciation Adjustment | 0 | H36 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 34 | Other Income Adjustments | 0 | V248 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 35 | | | | | | | | | | |
| 36 | After Tax Income | \$356,359 | | \$256,251 | \$0 | \$81,737 | \$0 | \$18,371 | \$100,108 | O.K. |
| 37 | | | | | | | | | | |
| 38 | State Income Taxes | \$0 | Formula | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 39 | Federal Income Taxes | 183,579 | Formula | 132,008 | 0 | 42,107 | 0 | 9,464 | 51,571 | O.K. |
| 40 | Operating Expenses and Taxes | 1,980,302 | I196 | 1,390,814 | 0 | 495,442 | 0 | 94,047 | 589,488 | O.K. |
| 41 | Uncollectibles | 4,663 | V249 | 0 | 0 | 4,663 | 0 | 0 | 4,663 | O.K. |
| 42 | Other Revenue Adjustments | 0 | V250 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 43 | | | | | | | | | | |
| 44 | Net Revenue | \$2,670,023 | | \$1,883,499 | \$0 | \$657,165 | \$0 | \$129,360 | \$786,525 | O.K. |
| 45 | Gross Receipts Taxes | 111,251 | Formula | 78,479 | 0 | 27,382 | 0 | 5,390 | 32,772 | O.K. |
| 46 | Other Revenue Taxes | 0 | V251 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 47 | | | | | | | | | | |
| | TOTAL REVENUE REQUIREMENT | \$2,781,274 | | \$1,961,978 | \$0 | \$684,546 | \$0 | \$134,750 | \$819,297 | O.K. |

Kennebec Telephone Company

| | | Intrastate | | | | | | | | |
|---|-----------------------------|------------------|----------------------|---------------------------|-----------|--------------|-----------|-----------|---------------------|------|
| | | | | Message Telephone Service | | Private Line | | | | |
| ***** FCC PART 36 ***** Investment Summary | | TOTAL COMPANY | Source/ Allocator | Interstate and Other | InterLATA | IntraLATA | InterLATA | IntraLATA | TOTAL INTRASTATE | |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | | |
| 13 | Land and Support Investment | \$1,625,393 | D33 | \$1,172,477 | \$0 | \$372,947 | \$0 | \$79,969 | \$452,916 | O.K. |
| 14 | | | | | | | | | | |
| 15 | COE Operator Equipment | \$0 | D43 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 16 | COE Switching Equipment | 1,337,737 | D68 | 986,355 | 0 | 351,382 | 0 | 0 | 351,382 | O.K. |
| 17 | COE Transmission Equipment | 1,337,018 | D85 | 955,904 | 0 | 262,046 | 0 | 119,068 | 381,114 | O.K. |
| 18 | | | | | | | | | | |
| 19 | Total COE | \$2,674,755 | | \$1,942,259 | \$0 | \$613,428 | \$0 | \$119,068 | \$732,496 | O.K. |
| 20 | Info. Orig./Term. Equipment | 0 | D94 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 21 | Cable and Wire Facilities | 4,820,490 | D137 | 3,464,434 | 0 | 1,106,358 | 0 | 249,698 | 1,356,056 | O.K. |
| 22 | | | | | | | | | | |
| 23 | Total COE, IOT, C&WF | \$7,495,245 | | \$5,406,693 | \$0 | \$1,719,786 | \$0 | \$368,765 | \$2,088,552 | O.K. |
| 24 | | | | | | | | | | |
| 25 | Total Capital Leases | \$4,131 | D173 | \$2,980 | \$0 | \$948 | \$0 | \$203 | \$1,151 | O.K. |
| 26 | | | | | | | | | | |
| 27 | Leasehold Improvements | \$53,828 | D186 | \$38,829 | \$0 | \$12,351 | \$0 | \$2,648 | \$14,999 | O.K. |
| 28 | | | | | | | | | | |
| 29 | Intangible Assets | \$4,663 | D209 | \$0 | \$0 | \$4,663 | \$0 | \$0 | \$4,663 | O.K. |
| 30 | | | | | | | | | | |
| 31 | | | | | | | | | | |
| 32 | Total Tele. Plt. In Service | \$9,183,260 | | \$6,620,979 | \$0 | \$2,110,695 | \$0 | \$451,586 | \$2,562,281 | O.K. |
| 33 | | | | | | | | | | |
| 34 | Plant Held, Future Use | \$0 | D214-215 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 35 | TPUC, Short-term | 0 | D216-217 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 36 | TPUC, Long-term | 202,881 | D218-219 | 146,274 | 0 | 46,630 | 0 | 9,977 | 56,607 | O.K. |
| 37 | Tel. Plt. Adjustment | 0 | D220-221 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 38 | | | | | | | | | | |
| 39 | Total Other Tel. Plt. | \$202,881 | | \$146,274 | \$0 | \$46,630 | \$0 | \$9,977 | \$56,607 | O.K. |
| 40 | | | | | | | | | | |
| 41 | | | | | | | | | | |
| 42 | TOTAL TELEPHONE PLANT | \$9,386,141 | | \$6,767,253 | \$0 | \$2,157,326 | \$0 | \$461,563 | \$2,618,888 | O.K. |

Kennebec Telephone Company

| | | Intrastate | | | | | | | |
|---|------------------|---------------------------|--------------|-----------|--------------|-----------|------------|---------------------|------|
| | | Message Telephone Service | | | Private Line | | | | |
| ***** FCC PART 36 ***** Investment Summary | TOTAL COMPANY | Source/ Allocator | Interstate | InterLATA | IntraLATA | InterLATA | IntraLATA | TOTAL INTRASTATE | |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | |
| 56 Other Assets, Net | 0 | V105 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 57 Accumulated Depr./Amort | (4,436,467) | E34 | (3,205,487) | 0 | (1,024,363) | 0 | (206,616) | (1,230,980) | O.K. |
| 58 Accum. Def. Inc. Taxes, Net | (58,152) | E47 | (41,927) | 0 | (13,366) | 0 | (2,860) | (16,225) | O.K. |
| 59 Oth. Liab. & Def. Cr., Net | 0 | V106 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 60 | | | | | | | | | |
| 61 TOTAL NET PLANT | \$4,891,522 | | \$3,519,839 | \$0 | \$1,119,596 | \$0 | \$252,087 | \$1,371,683 | O.K. |
| 62 | | | | | | | | | |
| 63 Materials and Supplies | 165,649 | H31 | 119,050 | 0 | 38,018 | 0 | 8,580 | 46,599 | O.K. |
| 64 Rural Tel. Bank Stock | 0 | H35 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 65 Cash Working Capital | 60,051 | Formula | 41,729 | 0 | 15,456 | 0 | 2,866 | 18,322 | O.K. |
| 66 Equal Access Investment | 0 | --- | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 67 | | | | | | | | | |
| 68 TOTAL NET INVESTMENT | \$5,117,222 | | \$3,680,618 | \$0 | \$1,173,071 | \$0 | \$263,534 | \$1,436,605 | O.K. |
| 69 | | | | | | | | | |

Kennebec Telephone Company

| ***** FCC PART 36 ***** Plant Investment Detail (A) | TOTAL COMPANY (B) | Source/ Allocator (C) | Interstate and Other (D) | Intrastate | | | | TOTAL INTRASTATE (I) | |
|---|-------------------------------|-----------------------------------|--------------------------------------|---------------------------|------------------------|------------------------|------------------------|----------------------------------|------|
| | | | | Message Telephone Service | | Private Line | | | |
| | | | | InterLATA (E) | IntraLATA (F) | InterLATA (G) | IntraLATA (H) | | |
| 13 LAND AND SUPPORT ASSETS: | | | | | | | | | |
| 14 | | | | | | | | | |
| 15 Land, Allocable | \$34,620 | H33 | \$24,973 | \$0 | \$7,944 | \$0 | \$1,703 | \$9,647 | O.K. |
| 16 Land, Direct | 0 | V22 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 17 | | | | | | | | | |
| 18 Total Land | \$34,620 | | \$24,973 | \$0 | \$7,944 | \$0 | \$1,703 | \$9,647 | O.K. |
| 19 | | | | | | | | | |
| 20 Motor Vehicles | \$609,136 | H33 | \$439,400 | \$0 | \$139,766 | \$0 | \$29,969 | \$169,736 | O.K. |
| 21 Aircraft | 0 | H33 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 22 Special Purpose Vehicles | 0 | H33 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 23 Garage Work Equipment | 0 | H33 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 24 Other Work Equipment | 91,523 | H33 | 66,020 | 0 | 21,000 | 0 | 4,503 | 25,503 | O.K. |
| 25 Buildings, Allocable | 651,341 | H33 | 469,845 | 0 | 149,450 | 0 | 32,046 | 181,496 | O.K. |
| 26 Buildings, Direct | 0 | V29 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 27 Furniture | 42,507 | H33 | 30,662 | 0 | 9,753 | 0 | 2,091 | 11,845 | O.K. |
| 28 Office Equipment | 60,282 | H33 | 43,484 | 0 | 13,832 | 0 | 2,966 | 16,798 | O.K. |
| 29 General Purpose Computers | 135,984 | H33 | 98,092 | 0 | 31,202 | 0 | 6,690 | 37,892 | O.K. |
| 30 | | | | | | | | | |
| 31 Total Support Assets | \$1,590,773 | | \$1,147,504 | \$0 | \$365,003 | \$0 | \$78,266 | \$443,269 | O.K. |
| 32 | | | | | | | | | |
| 33 Tot. Land and Support Assets | \$1,625,393 | | \$1,172,477 | \$0 | \$372,947 | \$0 | \$79,969 | \$452,916 | O.K. |
| 34 | | | | | | | | | |
| 35 | | | | | | | | | |
| 36 CENTRAL OFFICE EQUIPMENT: | | | | | | | | | |
| 37 | | | | | | | | | |
| 38 CAT 1 Oper. Sys., TSPS | \$0 | G22 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 39 CAT 1 Oper. Sys., Other TSPS | 0 | G21 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 40 CAT 1 Oper. Sys., Aux. Pos. | 0 | G23 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 41 CAT 1 Oper. Sys., Other | 0 | V36 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 42 | | | | | | | | | |
| 43 Total CAT 1 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 44 | | | | | | | | | |
| 45 | | | | | | | | | |
| 46 CAT 2 Tandem Sw. Allocable | \$0 | G26 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 47 CAT 2 Tandem Sw. Direct | 0 | V38 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 48 | | | | | | | | | |
| 49 Total CAT 2 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |

| | (A) | TOTAL COMPANY | Source/ Allocator | Interstate and Other (D) | Message Telephone Service | | | Private Line | | | TOTAL INTRASTATE (I) |
|----|-------------------------------------|---------------|-------------------|--------------------------|---------------------------|---------------|---------------|---------------|---------------|---------------|----------------------|
| | | | | | InterLATA (E) | | InterLATA (G) | IntraLATA (H) | | InterLATA (I) | |
| | | | | | IntraLATA (F) | InterLATA (G) | | IntraLATA (H) | InterLATA (I) | | |
| 63 | ***** FCC PART 36 ***** | | | | | | | | | | |
| 64 | Plant Investment Detail | | | | | | | | | | |
| 65 | CAT 3 Local Sw. Allocable | \$1,337,737 | G15 | \$886,355 | \$0 | \$351,382 | \$0 | \$0 | \$0 | \$351,382 | O.K. |
| 66 | CAT 3 Local Sw. Direct | 0 | V40 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 67 | Total CAT 3 | \$1,337,737 | | \$886,355 | \$0 | \$351,382 | \$0 | \$0 | \$0 | \$351,382 | O.K. |
| 68 | Total COE Sw. CAT 2&3 | \$1,337,737 | | \$886,355 | \$0 | \$351,382 | \$0 | \$0 | \$0 | \$351,382 | O.K. |
| 69 | | | | | | | | | | | |
| 70 | | | | | | | | | | | |
| 71 | COE TRANSMISSION: | | | | | | | | | | |
| 72 | CAT 4.12 Exchange Trunk | \$0 | 123 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 73 | CAT 4.12 Exch. Tr. Direct | 0 | V42 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 74 | CAT 4.13 Exch. Ln. Message | 750,875 | G13 | 563,157 | 0 | 187,719 | 0 | 0 | 0 | 187,719 | O.K. |
| 75 | CAT 4.13 PL, WATS, Local | 41,218 | F18 | 17,921 | 0 | 0 | 0 | 23,297 | 0 | 23,297 | O.K. |
| 76 | CAT 4.13 Direct | 232,808 | V45 | 232,808 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 77 | CAT 4.23 Message | 177,305 | G18 | 108,334 | 0 | 68,971 | 0 | 0 | 0 | 68,971 | O.K. |
| 78 | CAT 4.23 PL, WATS | 110,007 | F24 | 14,236 | 0 | 0 | 0 | 95,771 | 0 | 95,771 | O.K. |
| 79 | CAT 4.23 Direct | 0 | V48 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 80 | CAT 4.3 H/R Message | 24,805 | G29 | 19,449 | 0 | 5,356 | 0 | 0 | 0 | 5,356 | O.K. |
| 81 | CAT 4.3 WATS | 0 | V50 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 82 | CAT 4.3 Direct | 0 | V51 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 83 | | | | | | | | | | | |
| 84 | Total COE CAT 4 | \$1,337,018 | | \$955,904 | \$0 | \$262,046 | \$0 | \$119,068 | \$0 | \$381,114 | O.K. |
| 85 | | | | | | | | | | | |
| 86 | | | | | | | | | | | |
| 87 | | | | | | | | | | | |
| 88 | INFORMATION ORIGINATOR/TERMINATION: | | | | | | | | | | |
| 89 | CAT 1 Other IOT Equipment | \$0 | G13 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 90 | CAT 1 Coinless Pay Phones | 0 | G18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 91 | CAT 2 CP Equipment | 0 | V70 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 92 | | | | | | | | | | | |
| 93 | Total IOT Equipment | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 94 | | | | | | | | | | | |
| 95 | | | | | | | | | | | |
| 96 | | | | | | | | | | | |

Kennebec Telephone Company

| ***** FCC PART 36 ***** Plant Investment Detail | TOTAL COMPANY | Source/ Allocator | Interstate and Other | Intrastate | | | | TOTAL INTRASTATE | | |
|--|----------------------------|----------------------|-------------------------|---------------------------|-----------|--------------|-----------|---------------------|-------------|------|
| | | | | Message Telephone Service | | Private Line | | | | |
| | | | | InterLATA | IntraLATA | InterLATA | IntraLATA | | | |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | | |
| 111 | CABLE AND WIRE FACILITIES: | | | | | | | | | |
| 112 | | | | | | | | | | |
| 113 | CAT 1.1 IntraLATA PL/WATS | 182,553 | F31 | \$54,272 | \$0 | \$0 | \$0 | \$128,280 | \$128,280 | O.K. |
| 114 | CAT 1.2 InterLATA PL/WATS | 44,405 | F31 | 44,405 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 115 | CAT 1.3 Joint Message | 4,134,576 | G13 | 3,100,932 | 0 | 1,033,644 | 0 | 0 | 1,033,644 | O.K. |
| 116 | Other CAT 1 C&WF | 0 | V74 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 117 | | | | | | | | | | |
| 118 | Total CAT 1 C&WF | \$4,361,534 | | \$3,199,610 | \$0 | \$1,033,644 | \$0 | \$128,280 | \$1,161,924 | O.K. |
| 119 | | | | | | | | | | |
| 120 | CAT 2 C&WF | \$0 | G28 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 121 | CAT 2 C&WF, Wideband | 0 | V76 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 122 | | | | | | | | | | |
| 123 | Total CAT 2 C&WF | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 124 | | | | | | | | | | |
| 125 | CAT 3 Joint Message | 146,764 | G17 | 89,673 | 0 | 57,090 | 0 | 0 | \$57,090 | O.K. |
| 126 | CAT 3 PL/WATS etc. | 239,841 | F36 | 118,424 | 0 | 0 | 0 | 121,417 | 121,417 | O.K. |
| 127 | CAT 3 Direct | 0 | V79 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 128 | | | | | | | | | | |
| 129 | Total CAT 3 C&WF | \$386,605 | | \$208,097 | \$0 | \$57,090 | \$0 | \$121,417 | \$178,508 | O.K. |
| 130 | | | | | | | | | | |
| 131 | CAT 4 Message | \$72,351 | G29 | \$56,727 | \$0 | \$15,624 | \$0 | \$0 | \$15,624 | O.K. |
| 132 | CAT 4 WATS | 0 | V81 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 133 | CAT 4 Direct | 0 | V82 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 134 | | | | | | | | | | |
| 135 | Total CAT 4 C&WF | \$72,351 | | \$56,727 | \$0 | \$15,624 | \$0 | \$0 | \$15,624 | O.K. |
| 136 | | | | | | | | | | |
| 137 | TOTAL C&WF | \$4,820,490 | | \$3,464,434 | \$0 | \$1,106,358 | \$0 | \$249,698 | \$1,356,056 | O.K. |
| 138 | | | | | | | | | | |
| 139 | | | | | | | | | | |
| 140 | CAPITAL LEASES: | | | | | | | | | |
| 141 | | | | | | | | | | |
| 142 | Allocable Support Leases | \$0 | H14 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 143 | Direct Support Leases | 4,131 | V84 | 2,980 | 0 | 948 | 0 | 203 | 1,151 | O.K. |
| 144 | | | | | | | | | | |
| 145 | Total Support Leases | \$4,131 | | \$2,980 | \$0 | \$948 | \$0 | \$203 | \$1,151 | O.K. |

Kennebec Telephone Company

| ***** FCC PART 36 ***** Plant Investment Detail (A) | TOTAL COMPANY (B) | Source/ Allocator (C) | Interstate and Other (D) | Intrastate | | | | TOTAL INTRASTATE (I) | | |
|---|-------------------------------|-----------------------------------|--------------------------------------|---------------------------|-------------|--------------|-----------|----------------------------------|------|--|
| | | | | Message Telephone Service | | Private Line | | | | |
| | | | | InterLATA | IntraLATA | InterLATA | IntraLATA | | | |
| | | | | (E) | (F) | (G) | (H) | | | |
| 160 | | | | | | | | | | |
| 161 | \$0 | H16 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. | |
| 162 | 0 | H17 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. | |
| 163 | 0 | H18 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. | |
| 164 | 0 | H20 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. | |
| 165 | 0 | V89 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. | |
| 166 | | | | | | | | | | |
| 167 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. | |
| 168 | | | | | | | | | | |
| 169 | \$0 | V90 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. | |
| 170 | | | | | | | | | | |
| 171 | \$0 | V91 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. | |
| 172 | | | | | | | | | | |
| 173 | \$4,131 | | \$2,980 | \$0 | \$948 | \$0 | \$203 | \$1,151 | O.K. | |
| 174 | | | | | | | | | | |
| 175 | | | | | | | | | | |
| 176 | | | | | | | | | | |
| 177 | | | | | | | | | | |
| 178 | \$53,828 | H14 | \$38,829 | \$0 | \$12,351 | \$0 | \$2,648 | \$14,999 | O.K. | |
| 179 | 0 | H18 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. | |
| 180 | 0 | H16 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. | |
| 181 | 0 | H20 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. | |
| 182 | 0 | V96 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. | |
| 183 | 0 | V97 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. | |
| 184 | 0 | V98 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. | |
| 185 | | | | | | | | | | |
| 186 | \$53,828 | | \$38,829 | \$0 | \$12,351 | \$0 | \$2,648 | \$14,999 | O.K. | |
| 187 | | | | | | | | | | |
| 188 | | | | | | | | | | |
| 189 | \$9,178,597 | | \$6,620,979 | \$0 | \$2,106,032 | \$0 | \$451,586 | \$2,557,618 | O.K. | |

Kennebec Telephone Company

| ***** FCC PART 36 ***** Plant Investment Detail (A) | TOTAL COMPANY (B) | Source/ Allocator (C) | Interstate and Other (D) | Intrastate | | | | TOTAL INTRASTATE (I) | |
|---|-------------------------------|-----------------------------------|--------------------------------------|---------------------------|-----------|--------------|-----------|----------------------------------|------|
| | | | | Message Telephone Service | | Private Line | | | |
| | | | | InterLATA | IntraLATA | InterLATA | IntraLATA | | |
| | | | | (E) | (F) | (G) | (H) | | |
| 204 INTANGIBLE ASSETS: | | | | | | | | | |
| 205 | | | | | | | | | |
| 206 Allocable Acct. No. 2690 | \$0 | H36 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 207 Direct Acct. No. 2690 | 4,663 | V100 | 0 | 0 | 4,663 | 0 | 0 | 4,663 | O.K. |
| 208 | | | | | | | | | |
| 209 Total Intangible Assets | \$4,663 | | \$0 | \$0 | \$4,663 | \$0 | \$0 | \$4,663 | O.K. |
| 210 | | | | | | | | | |
| 211 | | | | | | | | | |
| 212 OTHER TELEPHONE PLANT: | | | | | | | | | |
| 213 | | | | | | | | | |
| 214 Held for Fut. Use - Alloc. | \$0 | — | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 215 Held for Fut. Use - Direct | 0 | — | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 216 TPUC, Short-term - Alloc. | 0 | H35 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 217 TPUC, Short-term - Direct | 0 | V124 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 218 TPUC, Long-term - Alloc. | 202,881 | H35 | 146,274 | 0 | 46,630 | 0 | 9,977 | 56,607 | O.K. |
| 219 TPUC, Long-term - Direct | 0 | V126 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 220 Tele. Plt. Adjust. - Alloc. | 0 | H35 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 221 Tele. Plt. Adjust. - Direct | 0 | V104 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 222 | | | | | | | | | |
| 223 Total Other Telephone Plant | \$202,881 | | \$146,274 | \$0 | \$46,630 | \$0 | \$9,977 | \$56,607 | O.K. |

Kennebec Telephone Company

| ***** FCC PART 36 ***** Reserves and Deferrals | TOTAL COMPANY | Source/ Allocator | Interstate and Other | Intrastate | | | | TOTAL INTRASTATE | | |
|---|------------------------------|----------------------|-------------------------|---------------------------|-----------|--------------|-----------|---------------------|-------------|------|
| | | | | Message Telephone Service | | Private Line | | | | |
| | | | | InterLATA | IntraLATA | InterLATA | IntraLATA | | | |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | | |
| 13 | ACCUM. DEPRECIATION, TPIS: | | | | | | | | | |
| 14 | | | | | | | | | | |
| 15 | Support Assets | \$635,495 | H13 | \$458,414 | \$0 | \$145,815 | \$0 | \$31,266 | \$177,081 | O.K. |
| 16 | COE Switching | 980,613 | H19 | 723,036 | 0 | 257,577 | 0 | 0 | 257,577 | O.K. |
| 17 | COE Operator | 0 | H16 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 18 | COE Transmission | 785,610 | H20 | 561,674 | 0 | 153,974 | 0 | 69,962 | 223,936 | O.K. |
| 19 | IOT Equipment | 0 | H25 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 20 | Cable and Wire Facilities | 2,030,618 | H31 | 1,459,383 | 0 | 466,050 | 0 | 105,185 | 571,235 | O.K. |
| 21 | Other Plant | 0 | V135 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 22 | | | | | | | | | | |
| 23 | Total Accum. Depr., TPIS | \$4,432,336 | | \$3,202,507 | \$0 | \$1,023,416 | \$0 | \$206,413 | \$1,229,829 | O.K. |
| 24 | ACCUM. AMORTIZATION: | | | | | | | | | |
| 25 | | | | | | | | | | |
| 26 | | | | | | | | | | |
| 27 | Accum. Depreciation, PHFU | \$0 | H38 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 28 | Accum. Amort., Tangible Inv. | 4,131 | H40 | 2,980 | 0 | 948 | 0 | 203 | 1,151 | O.K. |
| 29 | Accum. Amort., Intang. Inv. | 0 | H41 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 30 | Accum. Amort., Other | 0 | V138 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 31 | | | | | | | | | | |
| 32 | Tot. Accum. Amortization | \$4,131 | | \$2,980 | \$0 | \$948 | \$0 | \$203 | \$1,151 | O.K. |
| 33 | | | | | | | | | | |
| 34 | Total Accum. Depr./Amort. | \$4,436,467 | | \$3,205,487 | \$0 | \$1,024,363 | \$0 | \$206,616 | \$1,230,980 | O.K. |
| 35 | | | | | | | | | | |
| 36 | | | | | | | | | | |
| 37 | ACCUM. DEF. INC. TAXES, NET: | | | | | | | | | |
| 38 | | | | | | | | | | |
| 39 | Support Assets | 0 | H13 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 40 | COE Switching | 0 | H19 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 41 | COE Operator | 0 | H16 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 42 | COE Transmission | 0 | H20 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 43 | IOT Equipment | 0 | H25 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 44 | Cable and Wire Fac. | 0 | H31 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 45 | Unclassified | 58,152 | V145 | 41,927 | 0 | 13,366 | 0 | 2,860 | 16,225 | O.K. |
| 46 | | | | | | | | | | |
| 47 | Total Accum. Def. Inc. Taxes | \$58,152 | | \$41,927 | \$0 | \$13,366 | \$0 | \$2,860 | \$16,225 | O.K. |

Kennebec Telephone Company

Private Line

| ***** FCC PART 36 ***** Functional Distribution of Selected Investments (A) | TOTAL COMPANY (B) | Joint Use Message (C) | Interstate | | Intrastate | | Extended Area Service (H) | Other (I) | |
|--|-------------------------|-----------------------------|------------|-----------|------------|-----------|---------------------------------|--------------|------|
| | | | InterLATA | IntraLATA | InterLATA | IntraLATA | | | |
| | | | (D) | (E) | (F) | (G) | | | |
| 13 TRANS. CCT EQUIPMENT: | | | | | | | | | |
| 14 | | | | | | | | | |
| 15 Working Loops | 884 | 838 | 9 | 0 | 0 | 26 | 0 | 11 | O.K. |
| 16 Avg. Cost per Loop | 896.03 | 896.03 | 896.03 | 896.03 | 896.03 | 896.03 | 896.03 | 896.03 | |
| 17 | | | | | | | | | |
| 18 CAT 4.13 Exch Ln. Invest. | \$792,093 | \$750,875 | \$8,064 | \$0 | \$0 | \$23,297 | \$0 | \$9,856 | |
| 19 | | | | | | | | | |
| 20 | | | | | | | | | |
| 21 Circuit Terminations | 222 | 137 | 11 | 0 | 0 | 74 | 0 | 0 | O.K. |
| 22 Avg. Cost per Termination | 1,294.20 | 1,294.20 | 1,294.20 | 1,294.20 | 1,294.20 | 1,294.20 | 1,294.20 | 1,294.20 | |
| 23 | | | | | | | | | |
| 24 CAT 4.23 Other IX | \$287,312 | \$177,305 | \$14,236 | \$0 | \$0 | \$95,771 | \$0 | \$0 | |
| 25 | | | | | | | | | |
| 26 | | | | | | | | | |
| 27 C&WF INVESTMENT: | | | | | | | | | |
| 28 | | | | | | | | | |
| 29 Working Loops | 884 | 838 | 9 | 0 | 0 | 26 | 0 | 11 | |
| 30 Loops Factor | 1.000000 | 0.947964 | 0.010181 | 0.000000 | 0.000000 | 0.029412 | 0.000000 | 0.012443 | |
| 31 CAT 1 Exchange C&WF | \$4,361,534 | \$4,134,576 | \$44,405 | \$0 | \$0 | \$128,280 | \$0 | \$54,272 | O.K. |
| 32 | | | | | | | | | |
| 33 | | | | | | | | | |
| 34 Equivalent IX Circuit Miles | 15,497 | 5,883 | 4,747 | 0 | 0 | 4,867 | 0 | 0 | O.K. |
| 35 IX Cct. Miles Factor | 1.000000 | 0.379622 | 0.306317 | 0.000000 | 0.000000 | 0.314061 | 0.000000 | 0.000000 | |
| 36 CAT 3 Interexch. C&WF | \$386,605 | \$146,764 | \$118,424 | \$0 | \$0 | \$121,417 | \$0 | \$0 | |

***** FCC PART 36 *****
Physical Allocation Factors

| | (A) | TOTAL COMPANY | Source/ Allocator | Interstate and Other (D) | Message Telephone Service | | | Private Line | | | TOTAL INTRASTATE (I) |
|----|---|---------------|-------------------|--------------------------|---------------------------|---------------|---------------|---------------|---------------|----------|----------------------|
| | | | | | InterLATA (E) | IntraLATA (F) | InterLATA (G) | InterLATA (H) | IntraLATA (I) | | |
| 13 | Subscriber Plant Fact. (SPF) | 1.000000 | SPF | 0.750000 | 0.000000 | 0.250000 | 0.000000 | 0.000000 | 0.000000 | 0.250000 | O.K. |
| 14 | Dial Equipment Minutes (DEM) | 1.000000 | DEM | 0.737331 | 0.000000 | 0.262669 | 0.000000 | 0.000000 | 0.000000 | 0.262669 | O.K. |
| 15 | Conversation Minute-Miles | 1.000000 | CMM | 0.611004 | 0.000000 | 0.388996 | 0.000000 | 0.000000 | 0.000000 | 0.388996 | O.K. |
| 16 | Conversation Minutes (CM) | 1.000000 | CM | 0.611004 | 0.000000 | 0.388996 | 0.000000 | 0.000000 | 0.000000 | 0.388996 | O.K. |
| 17 | Subscriber Minutes (SLU) | 1.000000 | SLU | 0.812359 | 0.000000 | 0.187641 | 0.000000 | 0.000000 | 0.000000 | 0.187641 | O.K. |
| 18 | TSPS Processor Time | 0.000000 | TSP | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | O.K. |
| 19 | Wid. Stand. Work Sec., Toll | 0.000000 | WST | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | O.K. |
| 20 | Wid. Stand. Work Sec., Aux. | 0.000000 | WSA | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | O.K. |
| 21 | Wid. Stand. Work Sec., Comb. | 1.000000 | WSC | 1.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | O.K. |
| 22 | COE CAT 2 Minutes | 0.000000 | CT2 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | O.K. |
| 23 | Exchange Trunk Minutes | 1.000000 | ETM | 1.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | O.K. |
| 24 | MOU-Mi., Host/Remote | 1.000000 | HRM | 0.784059 | 0.000000 | 0.215941 | 0.000000 | 0.000000 | 0.000000 | 0.215941 | O.K. |
| 25 | C&WF CAT 4, WATS | 0.000000 | CT4 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | O.K. |
| 26 | Equal Access MDU | 0.000000 | EAM | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | O.K. |
| 27 | Current Billings | 1.000000 | CB | 0.712809 | 0.000000 | 0.198241 | 0.000000 | 0.088950 | 0.088950 | 0.287191 | O.K. |
| 28 | EU Presubscription Factor | 0.000000 | EPRE | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | O.K. |
| 29 | EU MTS & WATS Factor | 1.000000 | EMTS | 0.712809 | 0.000000 | 0.198241 | 0.000000 | 0.088950 | 0.088950 | 0.287191 | O.K. |
| 30 | EU Access, P/L and All Other Factor | 1.000000 | EPLA | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | O.K. |
| 31 | IX Special Access Factor | 0.000000 | ISPA | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | O.K. |
| 32 | IX Switched Access Factor | 0.000000 | ISWA | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | O.K. |
| 33 | IX Billing & Collection Services Factor | 0.000000 | IBC | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | O.K. |
| 34 | Coin Revenue Percent | 0.000000 | CR | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | O.K. |
| 35 | Relative Toll/Local Msgs. | 1.000000 | TLM | 0.138968 | 0.000000 | 0.861032 | 0.000000 | 0.000000 | 0.000000 | 0.861032 | O.K. |
| 36 | Relative Users Percent | 1.000000 | RUP | 0.666667 | 0.000000 | 0.333333 | 0.000000 | 0.000000 | 0.000000 | 0.333333 | O.K. |
| 37 | CABS Percent | 1.000000 | CAB | 0.500000 | 0.000000 | 0.500000 | 0.000000 | 0.000000 | 0.000000 | 0.500000 | O.K. |
| 38 | Foreign Directories Percent | 0.000000 | FD | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | O.K. |

Kennebec Telephone Company

| | | | | | | Intrastate | | | | |
|--|------------------------------|------------------|----------------------|-------------------------|---------------------------|------------|--------------|----------|---------------------|------|
| ***** FCC PART 36 ***** Internal Allocation Factors | | TOTAL COMPANY | Source/ Allocator | Interstate and Other | Message Telephone Service | | Private Line | | TOTAL INTRASTATE | |
| (A) | (B) | (C) | (D) | InterLATA | IntraLATA | InterLATA | IntraLATA | (I) | | |
| 13 | Support Assets | 1.000000 | D31 | 0.721350 | 0.000000 | 0.229450 | 0.000000 | 0.049200 | 0.278650 | O.K. |
| 14 | Land and Support Assets | 1.000000 | D33 | 0.721350 | 0.000000 | 0.229450 | 0.000000 | 0.049200 | 0.278650 | O.K. |
| 15 | | | | | | | | | | |
| 16 | COE Operator | 0.000000 | D43 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | O.K. |
| 17 | COE Tandem Switching | 0.000000 | D49 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | O.K. |
| 18 | COE Local Switching | 1.000000 | D66 | 0.737331 | 0.000000 | 0.262669 | 0.000000 | 0.000000 | 0.262669 | O.K. |
| 19 | COE Total Switching | 1.000000 | D68 | 0.737331 | 0.000000 | 0.262669 | 0.000000 | 0.000000 | 0.262669 | O.K. |
| 20 | COE Transmission | 1.000000 | D85 | 0.714952 | 0.000000 | 0.195993 | 0.000000 | 0.089055 | 0.285048 | O.K. |
| 21 | Total COE | 1.000000 | C19 | 0.726145 | 0.000000 | 0.229340 | 0.000000 | 0.044515 | 0.273855 | O.K. |
| 22 | | | | | | | | | | |
| 23 | Info. Orig./Term. CAT 1 | 0.000000 | D90 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | O.K. |
| 24 | Info. Orig./Term. CAT 2 | 0.000000 | D92 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | O.K. |
| 25 | Total IOT | 0.000000 | D94 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | O.K. |
| 26 | | | | | | | | | | |
| 27 | C&WF CAT 1 | 1.000000 | D118 | 0.733597 | 0.000000 | 0.236991 | 0.000000 | 0.029412 | 0.266403 | O.K. |
| 28 | C&WF CAT 2 | 0.000000 | D120 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | O.K. |
| 29 | C&WF CAT 3 | 1.000000 | D129 | 0.538268 | 0.000000 | 0.147671 | 0.000000 | 0.314061 | 0.461732 | O.K. |
| 30 | C&WF CAT 4 | 1.000000 | D135 | 0.784059 | 0.000000 | 0.215941 | 0.000000 | 0.000000 | 0.215941 | O.K. |
| 31 | Total C&WF | 1.000000 | D137 | 0.718689 | 0.000000 | 0.229512 | 0.000000 | 0.051799 | 0.281311 | O.K. |
| 32 | | | | | | | | | | |
| 33 | Total Equipment | 1.000000 | C23 | 0.721350 | 0.000000 | 0.229450 | 0.000000 | 0.049200 | 0.278650 | O.K. |
| 34 | | | | | | | | | | |
| 35 | TPIS | 1.000000 | C32 | 0.720983 | 0.000000 | 0.229842 | 0.000000 | 0.049175 | 0.279017 | O.K. |
| 36 | TPIS, excl. Acct. No. 2690 | 1.000000 | D189 | 0.721350 | 0.000000 | 0.229450 | 0.000000 | 0.049200 | 0.278650 | O.K. |
| 37 | | | | | | | | | | |
| 38 | Plt. Held, Fut. Use | 0.000000 | D215 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | O.K. |
| 39 | | | | | | | | | | |
| 40 | Total Tangible Assets | 1.000000 | C25 | 0.721350 | 0.000000 | 0.229450 | 0.000000 | 0.049200 | 0.278650 | O.K. |
| 41 | Total Intangible Assets | 1.000000 | C29 | 0.000000 | 0.000000 | 1.000000 | 0.000000 | 0.000000 | 1.000000 | O.K. |
| 42 | | | | | | | | | | |
| 43 | Long-term PUC | 1.000000 | C36 | 0.720983 | 0.000000 | 0.229842 | 0.000000 | 0.049175 | 0.279017 | O.K. |
| 44 | Net Telephone Plant | 1.000000 | C61 | 0.719579 | 0.000000 | 0.228885 | 0.000000 | 0.051535 | 0.280421 | O.K. |
| 45 | Total Net Investment | 1.000000 | C68 | 0.719261 | 0.000000 | 0.229240 | 0.000000 | 0.051499 | 0.280739 | O.K. |
| 46 | Capital Leases | 1.000000 | D173 | 0.721350 | 0.000000 | 0.229450 | 0.000000 | 0.049200 | 0.278650 | O.K. |
| 47 | | | | | | | | | | |
| 48 | Tot. Bus. Ofc., Cust. Serv. | 1.000000 | I141 | 0.656039 | 0.000000 | 0.281026 | 0.000000 | 0.062936 | 0.343961 | O.K. |
| 49 | | | | | | | | | | |
| 50 | Total "BIG THREE" Expenses | 1.000000 | I170 | 0.690497 | 0.000000 | 0.259840 | 0.000000 | 0.049663 | 0.309503 | O.K. |
| 51 | | | | | | | | | | |
| 52 | Corporate Operations Expense | 1.000000 | I185 | 0.690726 | 0.000000 | 0.264687 | 0.000000 | 0.044586 | 0.309274 | O.K. |

Kennebec Telephone Company

| ***** FCC PART 36 ***** Operating Expenses and Taxes (A) | TOTAL COMPANY (B) | Source/ Allocator (C) | Interstate and Other (D) | Intrastate | | | | TOTAL INTRASTATE (I) | |
|--|---------------------------|-------------------------------|----------------------------------|---------------------------|--------------------|--------------------|--------------------|------------------------------|------|
| | | | | Message Telephone Service | | Private Line | | | |
| | | | | InterLATA (E) | IntraLATA (F) | InterLATA (G) | IntraLATA (H) | | |
| 13 PLANT SPEC. OPER. EXPENSE: | | | | | | | | | |
| 14 | | | | | | | | | |
| 15 Network Support, Alloc. | \$0 | H14 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 16 Network Support, Direct | 0 | V149 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 17 | | | | | | | | | |
| 18 Total Network Support Exp. | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 19 | | | | | | | | | |
| 20 General Support, Alloc. | \$66,715 | H14 | \$48,125 | \$0 | \$15,308 | \$0 | \$3,282 | \$18,590 | O.K. |
| 21 General Support, Direct | 0 | V151 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 22 | | | | | | | | | |
| 23 Total General Support Exp. | \$66,715 | | \$48,125 | \$0 | \$15,308 | \$0 | \$3,282 | \$18,590 | O.K. |
| 24 | | | | | | | | | |
| 25 Central Office Eq., Alloc. | \$166,410 | H21 | \$120,838 | \$0 | \$38,164 | \$0 | \$7,408 | \$45,572 | O.K. |
| 26 Central Office Eq., Direct | 0 | V153 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 27 | | | | | | | | | |
| 28 Total COE Exp. | \$166,410 | | \$120,838 | \$0 | \$38,164 | \$0 | \$7,408 | \$45,572 | O.K. |
| 29 | | | | | | | | | |
| 30 Cust. Premises Equip. | \$0 | H24 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 31 Coinless Pay Phone | 0 | G18 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 32 Other IOT | 0 | H23 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 33 IOT Direct | 0 | V157 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 34 | | | | | | | | | |
| 35 Total IOT Exp. | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 36 | | | | | | | | | |
| 37 Cable & Wire, Alloc. | \$190,810 | H31 | \$137,133 | \$0 | \$43,793 | \$0 | \$9,884 | \$53,677 | O.K. |
| 38 Cable & Wire, Direct | 54,096 | V159 | 27,622 | 0 | 26,474 | 0 | 0 | 26,474 | O.K. |
| 39 | | | | | | | | | |
| 40 Total C&WF Exp. | \$244,906 | | \$164,755 | \$0 | \$70,267 | \$0 | \$9,884 | \$80,151 | O.K. |
| 41 | | | | | | | | | |
| 42 TOTAL PLT. SPEC. OPER. EXP. | \$478,031 | | \$333,718 | \$0 | \$123,739 | \$0 | \$20,574 | \$144,313 | O.K. |
| 43 | | | | | | | | | |
| 44 TOTAL PLT. SPEC., ex SUPPORT | \$411,316 | | \$285,593 | \$0 | \$108,432 | \$0 | \$17,292 | \$125,723 | O.K. |

Kennebec Telephone Company

| ***** FCC PART 36 ***** Operating Expenses and Taxes | Intrastate | | | | | | | | TOTAL INTRASTATE | |
|---|------------------|----------------------|-------------------------|---------------------------|-----------|--------------|-----------|-----------|---------------------|------|
| | TOTAL COMPANY | Source/ Allocator | Interstate and Other | Message Telephone Service | | Private Line | | | | |
| | | | | InterLATA | IntraLATA | InterLATA | IntraLATA | | | |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | | |
| 58 NON-SPECIFIC OPER. EXP.: | | | | | | | | | | |
| 59 | | | | | | | | | | |
| 60 Oth. Plt. and Equip., Alloc. | \$0 | H36 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 61 Oth. Plt. and Equip., Direct | 0 | V177 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 62 | | | | | | | | | | |
| 63 Total Oth. Plt. & Equip. | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 64 | | | | | | | | | | |
| 65 Network Operations, Alloc. | \$55,008 | H33 | \$39,680 | \$0 | \$12,622 | \$0 | \$2,706 | \$15,328 | \$15,328 | O.K. |
| 66 Network Operations, Direct | 0 | V179 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 67 | | | | | | | | | | |
| 68 Total Network Oper. Exp. | \$55,008 | | \$39,680 | \$0 | \$12,622 | \$0 | \$2,706 | \$15,328 | \$15,328 | O.K. |
| 69 | | | | | | | | | | |
| 70 Total Access Expenses | \$0 | V180 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 71 | | | | | | | | | | |
| 72 Depr., Support Assets | \$166,634 | H13 | \$120,201 | \$0 | \$38,234 | \$0 | \$8,198 | \$46,433 | \$46,433 | O.K. |
| 73 Depr., COE Switching | 130,752 | H19 | 96,408 | 0 | 34,344 | 0 | 0 | 34,344 | 34,344 | O.K. |
| 74 Depr., COE Operator | 0 | H16 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 75 Depr., COE Transmission | 123,773 | H20 | 88,492 | 0 | 24,259 | 0 | 11,023 | 35,281 | 35,281 | O.K. |
| 76 Depr., IOT Equipment | 0 | H25 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 77 Depr., C&W Facilities | 238,632 | H31 | 171,502 | 0 | 54,769 | 0 | 12,361 | 67,130 | 67,130 | O.K. |
| 78 Depr., PHFU | 0 | H38 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 79 | | | | | | | | | | |
| 80 Total Depreciation Expense | \$659,791 | | \$476,603 | \$0 | \$151,606 | \$0 | \$31,582 | \$183,188 | \$183,188 | O.K. |
| 81 | | | | | | | | | | |
| 82 Amort., Tangible Assets | \$4,131 | H40 | \$2,980 | \$0 | \$948 | \$0 | \$203 | \$1,151 | \$1,151 | O.K. |
| 83 Amort., Intangible Assets | 0 | H41 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 84 Other Amortization | 0 | V189 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 85 Direct Assigned Amort. | 0 | V190 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 86 | | | | | | | | | | |
| 87 Total Amortization Exp. | \$4,131 | | \$2,980 | \$0 | \$948 | \$0 | \$203 | \$1,151 | \$1,151 | O.K. |
| 88 | | | | | | | | | | |
| 89 Total Depr. and Amort. | \$663,922 | | \$479,583 | \$0 | \$152,554 | \$0 | \$31,785 | \$184,339 | \$184,339 | O.K. |
| 90 | | | | | | | | | | |
| 91 TOTAL NON-SPEC. OPER. EXP. | \$718,930 | | \$519,263 | \$0 | \$165,176 | \$0 | \$34,492 | \$199,667 | \$199,667 | O.K. |

Kennebec Telephone Company

| | | Intrastate | | | | | | | | |
|---|---------------------------------------|---------------------------|-------------------------|-----------|-----------|--------------|-----------|---------------------|----------|------|
| | | Message Telephone Service | | | | Private Line | | | | |
| ***** FCC PART 36 ***** Operating Expenses and Taxes | TOTAL COMPANY | Source/ Allocator | Interstate and Other | InterLATA | IntraLATA | InterLATA | IntraLATA | TOTAL INTRASTATE | | |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | | |
| 105 | CUSTOMER OPERATIONS EXPENSE: | | | | | | | | | |
| 106 | | | | | | | | | | |
| 107 | Marketing, Allocable | G35 | \$26,372 | \$0 | \$7,334 | \$0 | \$3,291 | \$10,625 | O.K. | |
| 108 | Marketing, Direct | V192 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. | |
| 109 | | | | | | | | | | |
| 110 | Total Marketing Expense | | \$26,372 | \$0 | \$7,334 | \$0 | \$3,291 | \$10,625 | O.K. | |
| 111 | | | | | | | | | | |
| 112 | Operator Service, Alloc. | G24 | \$1,371 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. | |
| 113 | Operator Service, Direct | V194 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. | |
| 114 | | | | | | | | | | |
| 115 | Total Operator Service | | \$1,371 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. | |
| 116 | | | | | | | | | | |
| 117 | Classified Directory | V195 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. | |
| 118 | Alphabetical Directory | G19 | 806 | 0 | 151 | 0 | 0 | 151 | O.K. | |
| 119 | Foreign Directory | G46 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. | |
| 120 | | | | | | | | | | |
| 121 | Total Directory | | \$806 | \$655 | \$0 | \$151 | \$0 | \$151 | O.K. | |
| 122 | | | | | | | | | | |
| 123 | Bus. Ofc., EU Presubscription | G36 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. | |
| 124 | Bus. Ofc., EU MTS & WATS | G37 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. | |
| 125 | Bus. Ofc., EU Access, P/L & all Other | G38 | 98,074 | 69,908 | 0 | 19,442 | 0 | 8,724 | 28,166 | O.K. |
| 126 | Bus. Ofc., IXC Special Access | G39 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. | |
| 127 | Bus. Ofc., IXC Switched Access | G40 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. | |
| 128 | Bus. Ofc., IXC B & C Services | G41 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. | |
| 129 | Coin Collect & Admin. | G42 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. | |
| 130 | | | | | | | | | | |
| 131 | Total Business Office | | \$98,074 | \$69,908 | \$0 | \$19,442 | \$0 | \$8,724 | \$28,166 | O.K. |
| 132 | | | | | | | | | | |
| 133 | Cust. Svc., Direct | V205 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. | |
| 134 | Cust. Serv., Msg. Process | G43 | 4,646 | 646 | 0 | 4,000 | 0 | 0 | 4,000 | O.K. |
| 135 | Cust. Serv., Other B&C | G44 | 14,612 | 9,741 | 0 | 4,871 | 0 | 0 | 4,871 | O.K. |
| 136 | Cust. Serv., CABS | G45 | 21,281 | 10,641 | 0 | 10,641 | 0 | 0 | 10,641 | O.K. |
| 137 | Cust. Serv., EU Common Line | V209 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 138 | | | | | | | | | | |
| 139 | Total Customer Service | | \$40,539 | \$21,027 | \$0 | \$19,512 | \$0 | \$0 | \$19,512 | O.K. |
| 140 | | | | | | | | | | |
| 141 | Total Bus. Ofc., Cust. Serv. | | \$138,613 | \$90,936 | \$0 | \$38,954 | \$0 | \$8,724 | \$47,677 | O.K. |
| 142 | | | | | | | | | | |

Kennebec Telephone Company

| | | Intrastate | | | | | | | |
|---|------------------|---------------------------|-------------------------|-----------|-----------|--------------|-----------|------------|------|
| | | Message Telephone Service | | | | Private Line | | TOTAL | |
| ***** FCC PART 36 ***** Operating Expenses and Taxes | TOTAL COMPANY | Source/ Allocator | Interstate and Other | InterLATA | IntraLATA | InterLATA | IntraLATA | INTRASTATE | |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | |
| 156 Other Cust. Serv., Alloc. | \$0 | H48 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 157 Other Cust. Serv., Direct | 487 | V211 | 487 | — | 0 | 0 | 0 | 0 | O.K. |
| 158 | | | | | | | | | |
| 159 Total Other Cust. Serv. | \$487 | | \$487 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 160 | | | | | | | | | |
| 161 TOTAL CUSTOMER OPER. EXP. | \$178,274 | | \$119,820 | \$0 | \$46,439 | \$0 | \$12,015 | \$58,454 | O.K. |
| 162 | | | | | | | | | |
| 163 | | | | | | | | | |
| 164 "BIG-THREE" EXPENSES: | | | | | | | | | |
| 165 | | | | | | | | | |
| 166 Total Plt. Spec., ex Support | \$411,316 | 44 | \$285,593 | \$0 | \$108,432 | \$0 | \$17,292 | \$125,723 | O.K. |
| 167 Total Network Oper. Exp. | 55,008 | 68 | 39,680 | 0 | 12,622 | 0 | 2,706 | 15,328 | O.K. |
| 168 Total Customer Operations | 178,274 | 161 | 119,820 | 0 | 46,439 | 0 | 12,015 | 58,454 | O.K. |
| 169 | | | | | | | | | |
| 170 TOTAL "BIG THREE" EXPENSES | \$644,598 | | \$445,093 | \$0 | \$167,493 | \$0 | \$32,013 | \$199,505 | O.K. |
| 171 | | | | | | | | | |
| 172 | | | | | | | | | |
| 173 CORPORATE OPERATIONS EXPENSE: | | | | | | | | | |
| 174 | | | | | | | | | |
| 175 Exec. and Planning, Alloc. | \$213,565 | H50 | \$147,466 | \$0 | \$55,493 | \$0 | \$10,606 | \$66,099 | O.K. |
| 176 Exec. and Planning, Direct | 0 | V213 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 177 | | | | | | | | | |
| 178 Total Exec. and Planning | \$213,565 | | \$147,466 | \$0 | \$55,493 | \$0 | \$10,606 | \$66,099 | O.K. |
| 179 | | | | | | | | | |
| 180 Admin. & General, Allocable | \$329,428 | H50 | \$227,469 | \$0 | \$85,599 | \$0 | \$16,360 | \$101,959 | O.K. |
| 181 Admin. & General, Direct | 61,824 | V231 | 42,828 | 0 | 18,996 | 0 | 0 | 18,996 | O.K. |
| 182 | | | | | | | | | |
| 183 Total Admin. and Gen. | \$391,252 | | \$270,297 | \$0 | \$104,595 | \$0 | \$16,360 | \$120,955 | O.K. |
| 184 | | | | | | | | | |
| 185 TOTAL CORPORATE OPERATIONS | \$604,817 | | \$417,763 | \$0 | \$160,087 | \$0 | \$26,967 | \$187,054 | O.K. |
| 186 | | | | | | | | | |
| 187 | | | | | | | | | |
| 188 NON-INCOME TAXES: | | | | | | | | | |
| 189 | | | | | | | | | |
| 190 Non-income Taxes, Allocable | \$0 | H36 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 191 Non-income Taxes, Direct | 250 | V233 | 250 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 192 | | | | | | | | | |
| 193 Total Non-income Taxes | \$250 | | \$250 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 194 | | | | | | | | | |
| 195 | | | | | | | | | |
| 196 TOTAL OPER. EXP. AND TAXES | \$1,980,302 | | \$1,390,814 | \$0 | \$495,442 | \$0 | \$94,047 | \$589,488 | O.K. |

Kennebec Telephone Company

| ***** FCC PART 69 ***** IntraLATA Revenue Requirement Summary | | Part 36 IntraLATA Total | Source | Common Line | Local Switching | Information | Common Transport | Billing and Collection | Other | |
|---|------------------------------|-------------------------------|-------------|----------------|--------------------|-------------|---------------------|---------------------------|-----------|------|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | | |
| 13 | Net Investment | \$1,436,605 | K52 | \$788,352 | \$210,539 | \$0 | \$121,586 | \$0 | \$316,127 | O.K. |
| 14 | Rate of Return | 10.00% | B19 | 10.00% | 10.00% | 10.00% | 10.00% | 10.00% | 10.00% | O.K. |
| 15 | | | | | | | | | | |
| 16 | Return on Rate Base | \$143,660 | | \$78,835 | \$21,054 | \$0 | \$12,159 | \$0 | \$31,613 | O.K. |
| 17 | | | | | | | | | | |
| 18 | AFUDC | (2,858) | N37 | (1,464) | (565) | 0 | (236) | 0 | (593) | O.K. |
| 19 | ITC Amortization | 0 | N37 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 20 | Other Return Adjustments | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 21 | | | | | | | | | | |
| 22 | Net Return | \$140,802 | | \$77,371 | \$20,489 | \$0 | \$11,922 | \$0 | \$31,020 | O.K. |
| 23 | | | | | | | | | | |
| 24 | Interest Expense | 40,695 | N67 | 22,332 | 5,964 | 0 | 3,444 | 0 | 8,955 | O.K. |
| 25 | Capitalized Payroll Taxes | 0 | N37 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 26 | Depreciation Adjustment | 0 | N37 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 27 | Other Income Adjustments | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 28 | | | | | | | | | | |
| 29 | After Tax Income | \$100,108 | | \$55,039 | \$14,525 | \$0 | \$8,478 | \$0 | \$22,065 | O.K. |
| 30 | | | | | | | | | | |
| 31 | State Income Taxes | \$0 | 29 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 32 | Federal Income Taxes | 51,571 | 29 | 28,354 | 7,483 | 0 | 4,368 | 0 | 11,367 | O.K. |
| 33 | Operating Expenses and Taxes | 589,488 | O195 | 201,859 | 115,638 | 268 | 107,455 | 15,707 | 148,562 | O.K. |
| 34 | Uncollectibles | 4,663 | Direct | 0 | 4,663 | 0 | 0 | 0 | 0 | O.K. |
| 35 | Other Revenue Adjustments | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 36 | | | | | | | | | | |
| 37 | Basis for Gross Receipts Tax | 784,720 | 16+31+32+33 | 309,048 | 144,174 | 268 | 123,981 | 15,707 | 191,542 | O.K. |
| 38 | | | | | | | | | | |
| 39 | | | | | | | | | | |
| 40 | Gross Receipts Tax | 32,772 | 37 | 12,907 | 6,021 | 11 | 5,178 | 656 | 7,999 | O.K. |
| 41 | | | | | | | | | | |
| 42 | | | | | | | | | | |
| 43 | TOTAL REVENUE REQUIREMENT | \$819,297 | | \$320,490 | \$154,294 | \$279 | \$128,923 | \$16,363 | \$198,948 | O.K. |
| 44 | | | | | | | | | | |

Kennebec Telephone Company

| ***** FCC PART 69 ***** IntraLATA Investment Summary | | Part 36 IntraLATA Total | Source | Common Line | Local Switching | Information | Common Transport | Billing and Collection | Other | |
|--|-----------------------------|-------------------------------|--------|----------------|--------------------|-------------|---------------------|---------------------------|-----------|------|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | | |
| 13 | Land and Support Assets | \$452,916 | L25 | \$80,596 | \$150,863 | \$0 | \$63,131 | \$0 | \$158,326 | O.K. |
| 14 | | | | | | | | | | |
| 15 | Central Office Equipment | \$732,496 | L70 | \$187,719 | \$351,382 | \$0 | \$74,327 | \$0 | \$119,068 | O.K. |
| 16 | Info. Term./Orig. Equipment | 0 | L78 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 17 | Cable and Wire Facilities | 1,356,056 | L117 | 1,033,644 | 0 | 0 | 72,714 | 0 | 249,698 | O.K. |
| 18 | | | | | | | | | | |
| 19 | Total COE, IOT, C&WF | \$2,088,552 | | \$1,221,363 | \$351,382 | \$0 | \$147,041 | \$0 | \$368,765 | O.K. |
| 20 | | | | | | | | | | |
| 21 | Total Tangible Assets | \$16,150 | L141 | \$7,889 | \$3,348 | \$0 | \$1,401 | \$0 | \$3,513 | O.K. |
| 22 | | | | | | | | | | |
| 23 | Total Tele. Plt. ex Intang. | \$2,557,618 | | \$1,309,847 | \$505,593 | \$0 | \$211,573 | \$0 | \$530,605 | O.K. |
| 24 | Total Intangible Assets | 4,663 | L144 | 2,389 | 922 | 0 | 386 | 0 | 967 | O.K. |
| 25 | | | | | | | | | | |
| 26 | Total Plant In Service | \$2,562,281 | | \$1,312,236 | \$506,514 | \$0 | \$211,959 | \$0 | \$531,572 | O.K. |
| 27 | Total Plt. Held Future Use | 0 | L147 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 28 | Total ST PUC | 0 | L163 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 29 | Total LT PUC | 56,607 | L164 | 28,991 | 11,190 | 0 | 4,683 | 0 | 11,744 | O.K. |
| 30 | Total Tel. Plt. Adjust. | 0 | L169 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 31 | | | | | | | | | | |
| 32 | TOTAL TELEPHONE PLANT | \$2,618,888 | | \$1,341,227 | \$517,704 | \$0 | \$216,642 | \$0 | \$543,316 | O.K. |
| 33 | | | | | | | | | | |
| 34 | less: | | | | | | | | | |
| 35 | Accum. Depr., Plt. in Serv. | 1,229,829 | M23 | 577,231 | 316,561 | 0 | 98,987 | 0 | 237,049 | O.K. |
| 36 | Accum. Depr. PHFU | 0 | M27 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 37 | Accum. Amort. Tangible Plt. | 1,151 | M28 | 590 | 227 | 0 | 95 | 0 | 239 | O.K. |
| 38 | Accum. Amort. Intangibles | 0 | M29 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 39 | Accum. Amort. Other | 0 | M30 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 40 | Accum. Def. Inc. Taxes, Net | 16,225 | M47 | 8,312 | 3,206 | 0 | 1,342 | 0 | 3,365 | O.K. |
| 41 | | | | | | | | | | |
| 42 | plus: | | | | | | | | | |
| 43 | Other Assets | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 44 | | | | | | | | | | |
| 45 | NET TELEPHONE PLANT | \$1,371,683 | | \$755,093 | \$197,709 | \$0 | \$116,218 | \$0 | \$302,663 | O.K. |
| 46 | plus: | | | | | | | | | |
| 47 | Class B RTB Stock | 0 | L171 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 48 | Materials and Supplies | 46,599 | L173 | 23,872 | 9,209 | 0 | 3,854 | 0 | 9,664 | O.K. |
| 49 | Cash Working Capital | 18,322 | L175 | 9,386 | 3,621 | 0 | 1,515 | 0 | 3,800 | O.K. |
| 50 | Equal Access Investment | 0 | L177 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 51 | | | | | | | | | | |
| 52 | NET INVESTMENT | \$1,436,605 | | \$788,352 | \$210,539 | \$0 | \$121,586 | \$0 | \$316,127 | O.K. |
| 53 | | | | | | | | | | |

Kennebec Telephone Company

| ***** FCC PART 69 ***** IntraLATA Investment Detail | | Part 36 IntraLATA Total | Source or Apportion | Common Line | Local Switching | Information | Common Transport | Billing and Collection | Other | |
|---|------------------------------|-------------------------------|------------------------|----------------|--------------------|-------------|---------------------|---------------------------|-----------|------|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | | |
| 13 | LAND AND SUPPORT ASSETS: | | | | | | | | | |
| 14 | | | | | | | | | | |
| 15 | Land Assets, Message | \$7,944 | N28 | 1,414 | 2,646 | 0 | 1,107 | 0 | 2,777 | O.K. |
| 16 | Land Assets, Private Line | 1,703 | N28 | 303 | 567 | 0 | 237 | 0 | 595 | O.K. |
| 17 | | | | | | | | | | |
| 18 | Total Land Assets | \$9,647 | | \$1,717 | \$3,213 | \$0 | \$1,345 | \$0 | \$3,372 | O.K. |
| 19 | | | | | | | | | | |
| 20 | Support Assets, Message | \$365,003 | N28 | \$64,952 | \$121,580 | \$0 | \$50,877 | \$0 | \$127,595 | O.K. |
| 21 | Support Assets, Private Line | 78,266 | N28 | 13,927 | 26,070 | 0 | 10,909 | 0 | 27,360 | O.K. |
| 22 | | | | | | | | | | |
| 23 | Total Support Assets | \$443,269 | | \$78,879 | \$147,650 | \$0 | \$61,786 | \$0 | \$154,954 | O.K. |
| 24 | | | | | | | | | | |
| 25 | Total Land and Supp. Assets | \$452,916 | | \$80,596 | \$150,863 | \$0 | \$63,131 | \$0 | \$158,326 | O.K. |
| 26 | | | | | | | | | | |
| 27 | CENTRAL OFFICE EQUIPMENT: | | | | | | | | | |
| 28 | | | | | | | | | | |
| 29 | Operator Sys., DA | \$0 | (F) | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 30 | Operator Sys., Other | 0 | (I) | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 31 | | | | | | | | | | |
| 32 | Total Operator Systems | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 33 | | | | | | | | | | |
| 34 | Tandem Switching | \$0 | (G) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 35 | Tandem Assigned | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 36 | | | | | | | | | | |
| 37 | Total Tandem Switching | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 38 | | | | | | | | | | |
| 39 | Local Switching | \$351,382 | (E) | \$0 | \$351,382 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 40 | Local Assigned | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 41 | | | | | | | | | | |
| 42 | Total Local Switching | \$351,382 | | \$0 | \$351,382 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 43 | | | | | | | | | | |
| 44 | Total Switching | \$351,382 | | \$0 | \$351,382 | \$0 | \$0 | \$0 | \$0 | O.K. |

Kennebec Telephone Company

| ***** FCC PART 69 ***** | | Part 36 | | | | | | |
|-----------------------------|-----------------------------|---------------------|-------------|-----------------|-------------|------------------|------------------------|-----------|
| IntraLATA Investment Detail | | IntraLATA Total | | | | | | |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) |
| | | Source or Apportion | Common Line | Local Switching | Information | Common Transport | Billing and Collection | Other |
| 58 | COE Exch. Trunk | Direct | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 59 | COE Exch. Line - Message | (D) | 187,719 | 0 | 0 | 0 | 0 | 0 |
| 60 | COE Exch. Line - PL etc. | (I) | 0 | 0 | 0 | 0 | 0 | 23,297 |
| 61 | COE Exch. Line - Assigned | Direct | 0 | 0 | 0 | 0 | 0 | 0 |
| 62 | COE Interexchange, Message | (G) | 68,971 | 0 | 0 | 68,971 | 0 | 0 |
| 63 | COE Interexchange, PL | (I) | 0 | 0 | 0 | 0 | 0 | 95,771 |
| 64 | COE Interexchange, Assigned | (G) | 0 | 0 | 0 | 0 | 0 | 0 |
| 65 | COE H/R Message | (G) | 5,356 | 0 | 0 | 5,356 | 0 | 0 |
| 66 | COE H/R Assigned | Direct | 0 | 0 | 0 | 0 | 0 | 0 |
| 67 | Total COE Transmission | | \$187,719 | \$0 | \$0 | \$74,327 | \$0 | \$119,068 |
| 68 | | | | | | | | |
| 69 | Total Central Office Equip. | | \$187,719 | \$351,382 | \$0 | \$74,327 | \$0 | \$119,068 |
| 70 | | | | | | | | |
| 71 | | | | | | | | |
| 72 | IOT EQUIPMENT: | | | | | | | |
| 73 | | | | | | | | |
| 74 | Public Telephone | N43 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 75 | Coinless Pay Phone | (D) | 0 | 0 | 0 | 0 | 0 | 0 |
| 76 | Customer Premises Equipment | N60 | 0 | 0 | 0 | 0 | 0 | 0 |
| 77 | | | | | | | | |
| 78 | Total IOT Equipment | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 79 | | | | | | | | |
| 80 | | | | | | | | |
| 81 | CABLE AND WIRE FACILITIES: | | | | | | | |
| 82 | Exchange PL and WATS | (I) | \$0 | \$0 | \$0 | \$0 | \$0 | \$128,280 |
| 83 | Exchange Message | (D) | 1,033,644 | 0 | 0 | 0 | 0 | 0 |
| 84 | Exchange Assigned | Direct | 0 | 0 | 0 | 0 | 0 | 0 |
| 85 | | | | | | | | |
| 86 | Total Exchange Line C&WF | | \$1,033,644 | \$0 | \$0 | \$0 | \$0 | \$128,280 |
| 87 | | | | | | | | |
| 88 | Exchange Trunk, Message | Direct | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 89 | Exchange Trunk, PL | Direct | 0 | 0 | 0 | 0 | 0 | 0 |
| 90 | | | | | | | | |
| 91 | Total Exchange Trunk C&WF | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 92 | | | | | | | | |
| 93 | Interexchange Message | (G) | \$57,090 | \$0 | \$0 | \$57,090 | \$0 | \$0 |
| 94 | Interexchange PL, WATS | (I) | 121,417 | 0 | 0 | 0 | 0 | 121,417 |
| 95 | Interexchange Assigned | (G) | 0 | 0 | 0 | 0 | 0 | 0 |
| 96 | | | | | | | | |
| 97 | Total Interexchange C&WF | | \$178,508 | \$0 | \$0 | \$57,090 | \$0 | \$121,417 |

Kennebec Telephone Company

| ***** FCC PART 69 ***** IntraLATA Investment Detail | | Part 36 IntraLATA Total | Source or Apportion | Common Line | Local Switching | Information | Common Transport | Billing and Collection | Other | |
|---|-------------------------------|-------------------------------|------------------------|----------------|--------------------|-------------|---------------------|---------------------------|-----------|------|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | | |
| 111 | H/R C&WF, Message | \$15,624 | (G) | \$0 | \$0 | \$0 | \$15,624 | \$0 | \$0 | O.K. |
| 112 | H/R C&WF, WATS | 0 | (I) | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 113 | H/R C&WF, Assigned | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 114 | | | | | | | | | | |
| 115 | Total Host/Remote C&WF | \$15,624 | | \$0 | \$0 | \$0 | \$15,624 | \$0 | \$0 | O.K. |
| 116 | | | | | | | | | | |
| 117 | Total Cable and Wire Facil. | \$1,356,056 | | \$1,033,644 | \$0 | \$0 | \$72,714 | \$0 | \$249,698 | O.K. |
| 118 | | | | | | | | | | |
| 119 | TANGIBLE ASSETS: | | | | | | | | | |
| 120 | | | | | | | | | | |
| 121 | Land and Support Leases | \$1,151 | N28 | 205 | 383 | 0 | 160 | 0 | 402 | O.K. |
| 122 | | | | | | | | | | |
| 123 | COE Operator Leases | \$0 | 32 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 124 | COE Tandem Switching Leases | 0 | 34 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 125 | COE Local Switching Leases | 0 | 39 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 126 | COE Transmission Leases | 0 | 68 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 127 | | | | | | | | | | |
| 128 | Total COE Leases | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 129 | | | | | | | | | | |
| 130 | IOT Equipment Leases | \$0 | 78 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 131 | | | | | | | | | | |
| 132 | C&WF Leases | \$0 | 117 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 133 | | | | | | | | | | |
| 134 | Total Capital Leases | \$1,151 | | \$205 | \$383 | \$0 | \$160 | \$0 | \$402 | O.K. |
| 135 | | | | | | | | | | |
| 136 | Leasehold Impr., Alloc. | \$14,999 | N37 | 7,684 | 2,964 | 0 | 1,240 | 0 | 3,111 | O.K. |
| 137 | Leasehold Impr., Direct | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 138 | | | | | | | | | | |
| 139 | Total Leasehold Improvementsa | \$14,999 | | \$7,684 | \$2,964 | \$0 | \$1,240 | \$0 | \$3,111 | O.K. |
| 140 | | | | | | | | | | |
| 141 | Total Tangible Assets | \$16,150 | | \$7,889 | \$3,348 | \$0 | \$1,401 | \$0 | \$3,513 | O.K. |
| 142 | | | | | | | | | | |
| 143 | | | | | | | | | | |
| 144 | TOTAL INTANGIBLE ASSETS | \$4,663 | N37 | \$2,389 | \$922 | \$0 | \$386 | \$0 | \$967 | O.K. |
| 145 | | | | | | | | | | |
| 146 | | | | | | | | | | |
| 147 | PROPERTY HELD FOR FUTURE US | \$0 | N46 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |

Kennebec Telephone Company

| ***** FCC PART 69 ***** IntraLATA Investment Detail | | Part 36 IntraLATA Total | Source or Apportion | Common Line | Local Switching | Information | Common Transport | Billing and Collection | Other | |
|---|----------------------------|-------------------------------|------------------------|----------------|--------------------|-------------|---------------------|---------------------------|----------|------|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | | |
| 161 | PLANT UNDER CONSTRUCTION: | | | | | | | | | |
| 162 | | | | | | | | | | |
| 163 | Short-term | \$0 | N46 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 164 | Long-term | 56,607 | N46 | 28,991 | 11,190 | 0 | 4,683 | 0 | 11,744 | O.K. |
| 165 | | | | | | | | | | |
| 166 | Total Plt. Under Const. | \$56,607 | | \$28,991 | \$11,190 | \$0 | \$4,683 | \$0 | \$11,744 | O.K. |
| 167 | | | | | | | | | | |
| 168 | | | | | | | | | | |
| 169 | TELEPHONE PLANT ADJUSTMENT | \$0 | N46 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 170 | | | | | | | | | | |
| 171 | CLASS B RTB STOCK | \$0 | N37 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 172 | | | | | | | | | | |
| 173 | MATERIALS AND SUPPLIES | \$46,599 | N37 | \$23,872 | \$9,209 | \$0 | \$3,854 | \$0 | \$9,664 | O.K. |
| 174 | | | | | | | | | | |
| 175 | CASH WORKING CAPITAL | \$18,322 | N37 | \$9,386 | \$3,621 | \$0 | \$1,515 | \$0 | \$3,800 | O.K. |
| 176 | | | | | | | | | | |
| 177 | EQUAL ACCESS INVESTMENT | \$0 | Direct | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |

Kennebec Telephone Company

| ***** FCC PART 69 ***** | | | | | | | | | | |
|----------------------------------|-------------------------------|------------------------|----------------|--------------------|-------------|---------------------|---------------------------|-------|-----------|------|
| IntraLATA Reserves and Deferrals | | | | | | | | | | |
| | Part 36 IntraLATA Total | Source or Apportion | Common Line | Local Switching | Information | Common Transport | Billing and Collection | Other | | |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | | |
| 13 | ACCUM. DEPRECIATION, TPIS: | | | | | | | | | |
| 14 | | | | | | | | | | |
| 15 | Support Assets | \$177,081 | N28 | \$31,511 | \$58,984 | \$0 | \$24,683 | \$0 | \$61,902 | O.K. |
| 16 | COE Switching | 257,577 | L44 | 0 | 257,577 | 0 | 0 | 0 | 0 | O.K. |
| 17 | COE Operator | 0 | L32 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 18 | COE Transmission | 223,936 | L68 | 110,301 | 0 | 0 | 43,674 | 0 | 69,962 | O.K. |
| 19 | IOT Equipment | 0 | L78 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 20 | Cable and Wire Facilities | 571,235 | L117 | 435,420 | 0 | 0 | 30,631 | 0 | 105,185 | O.K. |
| 21 | Other Plant | 0 | N37 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 22 | | | | | | | | | | |
| 23 | Total Accum. Depr., TPIS | \$1,229,829 | | \$577,231 | \$316,561 | \$0 | \$98,987 | \$0 | \$237,049 | O.K. |
| 24 | | | | | | | | | | |
| 25 | ACCUM. AMORTIZATION: | | | | | | | | | |
| 26 | | | | | | | | | | |
| 27 | Accum. Depreciation, PHFU | \$0 | N37 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 28 | Accum. Amort., Tangible Inv. | 1,151 | N37 | \$590 | \$227 | \$0 | \$95 | \$0 | \$239 | O.K. |
| 29 | Accum. Amort., Intang. Inv. | 0 | N37 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 30 | Accum. Amort., Other | 0 | N37 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 31 | | | | | | | | | | |
| 32 | Tot. Accum. Amortization | \$1,151 | | \$590 | \$227 | \$0 | \$95 | \$0 | \$239 | O.K. |
| 33 | | | | | | | | | | |
| 34 | Total Accum. Depr./Amort. | \$1,230,980 | | \$577,821 | \$316,788 | \$0 | \$99,082 | \$0 | \$237,288 | O.K. |
| 35 | | | | | | | | | | |
| 36 | | | | | | | | | | |
| 37 | ACCUM. DEF. INC. TAXES, NET: | | | | | | | | | |
| 38 | | | | | | | | | | |
| 39 | Support Assets | \$0 | N28 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 40 | COE Switching | 0 | L44 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 41 | COE Operator | 0 | L32 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 42 | COE Transmission | 0 | L68 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 43 | IOT Equipment | 0 | L78 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 44 | Cable and Wire Fac. | 0 | L117 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 45 | Unclassified | 16,225 | N37 | 8,312 | 3,206 | 0 | 1,342 | 0 | 3,365 | O.K. |
| 46 | | | | | | | | | | |
| 47 | Total Accum. Def. Inc. Taxes | \$16,225 | | \$8,312 | \$3,206 | \$0 | \$1,342 | \$0 | \$3,365 | O.K. |

Kennebec Telephone Company

| ***** FCC PART 69 ***** Apportionment Factors | | Part 36 IntraLATA Total | Source | Common Line | Local Switching | Information | Common Transport | Billing and Collection | Other | |
|--|----------------------------|-------------------------------|---------|----------------|--------------------|-------------|---------------------|---------------------------|-----------|------|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | | |
| 13 | Central Office Equipment | \$732,496 | L70 | \$187,719 | \$351,382 | \$0 | \$74,327 | \$0 | \$119,068 | O.K. |
| 14 | Info. Orig./Term. Eqpt. | 0 | L78 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 15 | C&W Facilities | 1,356,056 | L117 | 1,033,644 | 0 | 0 | 72,714 | 0 | 249,698 | O.K. |
| 16 | | | | | | | | | | |
| 17 | Total | \$2,088,552 | | \$1,221,363 | \$351,382 | \$0 | \$147,041 | \$0 | \$368,765 | O.K. |
| 18 | Factor | 1.000000 | | 0.584789 | 0.168242 | 0.000000 | 0.070404 | 0.000000 | 0.176565 | O.K. |
| 19 | | | | | | | | | | |
| 20 | Sum: Sw., Trans., Other | \$867,189 | 17 | \$0 | \$351,382 | \$0 | \$147,041 | \$0 | \$368,765 | O.K. |
| 21 | Factor | 1.000000 | | 0.000000 | 0.405197 | 0.000000 | 0.169561 | 0.000000 | 0.425242 | O.K. |
| 22 | | | | | | | | | | |
| 23 | Central Office Equipment | \$732,496 | L70 | \$187,719 | \$351,382 | \$0 | \$74,327 | \$0 | \$119,068 | O.K. |
| 24 | Info. Orig./Term. Eqpt. | 0 | L78 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 25 | C&WF, Excl. Exch. Message | 322,412 | L117-83 | 0 | 0 | 0 | 72,714 | 0 | 249,698 | O.K. |
| 26 | | | | | | | | | | |
| 27 | Total | \$1,054,908 | | \$187,719 | \$351,382 | \$0 | \$147,041 | \$0 | \$368,765 | O.K. |
| 28 | Factor | 1.000000 | | 0.177948 | 0.333093 | 0.000000 | 0.139388 | 0.000000 | 0.349571 | O.K. |
| 29 | | | | | | | | | | |
| 30 | General Support Facilities | \$452,916 | L25 | \$80,596 | \$150,863 | \$0 | \$63,131 | \$0 | \$158,326 | O.K. |
| 31 | Central Office Equipment | 732,496 | 13 | 187,719 | 351,382 | 0 | 74,327 | 0 | 119,068 | O.K. |
| 32 | Info. Orig./Term. Eqpt. | 0 | 14 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 33 | C&W Facilities | 1,356,056 | 15 | 1,033,644 | 0 | 0 | 72,714 | 0 | 249,698 | O.K. |
| 34 | Equal Access Investment | 0 | L177 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 35 | | | | | | | | | | |
| 36 | Total | \$2,541,468 | | \$1,301,959 | \$502,245 | \$0 | \$210,173 | \$0 | \$527,092 | O.K. |
| 37 | Factor | 1.000000 | | 0.512286 | 0.197620 | 0.000000 | 0.082697 | 0.000000 | 0.207397 | O.K. |
| 38 | | | | | | | | | | |
| 39 | Sum: Com. Ln., Sw., Trans. | \$2,014,376 | 36 | \$1,301,959 | \$502,245 | \$0 | \$210,173 | \$0 | \$0 | O.K. |
| 40 | Factor | 1.000000 | | 0.646333 | 0.249330 | 0.000000 | 0.104336 | 0.000000 | 0.000000 | O.K. |
| 41 | | | | | | | | | | |
| 42 | COE Cat. 2 Factor | 1.000000 | Direct | 0.000000 | 0.000000 | 0.000000 | 1.000000 | 0.000000 | 0.000000 | O.K. |
| 43 | IOT Cat. 1 Factor | 1.000000 | Direct | 1.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | O.K. |
| 44 | | | | | | | | | | |
| 45 | Total TPIS | \$2,562,281 | K26 | \$1,312,236 | \$506,514 | \$0 | \$211,959 | \$0 | \$531,572 | O.K. |
| 46 | Factor | 1.000000 | | 0.512136 | 0.197681 | 0.000000 | 0.082723 | 0.000000 | 0.207460 | O.K. |

Kennebec Telephone Company

| ***** FCC PART 69 ***** Apportionment Factors | | Part 36 IntraLATA Total | Source | Common Line | Local Switching | Information | Common Transport | Billing and Collection | Other | |
|--|--------------------------|-------------------------------|--------|----------------|--------------------|-------------|---------------------|---------------------------|-----------|------|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | | |
| 60 | Interstate Equiv. Factor | 0.000000 | Direct | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | O.K. |
| 61 | Wtd. Std. Work Seconds | 1.000000 | Direct | 1.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | O.K. |
| 62 | | | | | | | | | | |
| 63 | "BIG THREE" Expenses | \$218,095 | O171 | \$70,309 | \$37,044 | \$151 | \$40,330 | \$8,871 | \$61,391 | O.K. |
| 64 | Factor | 1.000000 | | 0.322378 | 0.169851 | 0.000693 | 0.184918 | 0.040675 | 0.281485 | O.K. |
| 65 | | | | | | | | | | |
| 66 | Net Investment | \$1,436,605 | J13 | \$788,352 | \$210,539 | \$0 | \$121,586 | \$0 | \$316,127 | O.K. |
| 67 | Factor | 1.000000 | | 0.548760 | 0.146553 | 0.000000 | 0.084635 | 0.000000 | 0.220052 | O.K. |

Kennebec Telephone Company

| | ***** FCC PART 69 ***** | Part 36 | | | | | | | |
|-----|------------------------------|-----------|-----------|-----------|----------|-------------|----------|-------------|-------|
| | Operating Expenses and Taxes | IntraLATA | Apportion | Common | Local | Information | Common | Billing and | Other |
| (A) | Total | (C) | Line | Switching | (F) | (G) | (H) | (I) | |
| 13 | PLANT SPEC. OPER. EXPENSE: | | | | | | | | |
| 14 | | | | | | | | | |
| 15 | Network Support, Alloc. | \$0 | N37 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 16 | Network Support, Direct | 0 | Direct | 0 | 0 | 0 | 0 | 0 | O.K. |
| 17 | | | | | | | | | |
| 18 | Total Network Support Exp. | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 19 | | | | | | | | | |
| 20 | General Support, Alloc. | \$18,590 | N30 | \$3,308 | \$6,192 | \$0 | \$2,591 | \$0 | O.K. |
| 21 | General Support, Direct | 0 | Direct | 0 | 0 | 0 | 0 | 0 | O.K. |
| 22 | | | | | | | | | |
| 23 | Total General Support Exp. | \$18,590 | | \$3,308 | \$6,192 | \$0 | \$2,591 | \$0 | O.K. |
| 24 | | | | | | | | | |
| 25 | Central Office Eq., Alloc. | \$45,572 | N31 | \$11,679 | \$21,861 | \$0 | \$4,624 | \$0 | O.K. |
| 26 | Central Office Eq., Direct | 0 | Direct | 0 | 0 | 0 | 0 | 0 | O.K. |
| 27 | | | | | | | | | |
| 28 | Total COE Exp. | \$45,572 | | \$11,679 | \$21,861 | \$0 | \$4,624 | \$0 | O.K. |
| 29 | | | | | | | | | |
| 30 | Cust. Premises Equip. | \$0 | L76 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 31 | Other IOT | 0 | N43 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 32 | IOT Direct | 0 | Direct | 0 | 0 | 0 | 0 | 0 | O.K. |
| 33 | | | | | | | | | |
| 34 | Total IOT Exp. | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 35 | | | | | | | | | |
| 36 | Cable & Wire, Alloc. | \$53,677 | N33 | \$40,915 | \$0 | \$0 | \$2,878 | \$0 | O.K. |
| 37 | Cable & Wire, Direct | 26,474 | Direct | 0 | 0 | 0 | 26,474 | 0 | O.K. |
| 38 | | | | | | | | | |
| 39 | Total C&WF Exp. | \$80,151 | | \$40,915 | \$0 | \$0 | \$29,352 | \$0 | O.K. |
| 40 | | | | | | | | | |
| 41 | TOTAL PLT. SPEC. OPER. EXP. | \$144,313 | | \$55,902 | \$28,053 | \$0 | \$36,568 | \$0 | O.K. |
| 42 | | | | | | | | | |
| 43 | TOTAL PLT. SPEC., ex SUPPORT | \$125,723 | | \$52,594 | \$21,861 | \$0 | \$33,977 | \$0 | O.K. |

Kennebec Telephone Company

| | Part 36 IntraLATA Total | Apportion | Common Line | Local Switching | Information | Common Transport | Billing and Collection | Other | |
|---|-------------------------------|-----------|----------------|--------------------|-------------|---------------------|---------------------------|----------|------|
| ***** FCC PART 69 ***** Operating Expenses and Taxes | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | |
| 57 NON-SPECIFIC OPER. EXP.: | | | | | | | | | |
| 58 | | | | | | | | | |
| 59 Oth. Plt. and Equip., Alloc. | \$0 | N18 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 60 Oth. Plt. and Equip., Direct | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 61 | | | | | | | | | |
| 62 Total Oth. Plt. & Equip. | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 63 | | | | | | | | | |
| 64 Network Operations, Alloc. | \$15,328 | N18 | \$8,964 | \$2,579 | \$0 | \$1,079 | \$0 | \$2,706 | O.K. |
| 65 Network Operations, Direct | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 66 | | | | | | | | | |
| 67 Total Network Oper. Exp. | \$15,328 | | \$8,964 | \$2,579 | \$0 | \$1,079 | \$0 | \$2,706 | O.K. |
| 68 | | | | | | | | | |
| 69 Total Access Expenses | \$0 | Direct | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 70 | | | | | | | | | |
| 71 Depr., Support Assets | \$46,433 | L23 | \$8,263 | \$15,466 | \$0 | \$6,472 | \$0 | \$16,232 | O.K. |
| 72 Depr., COE Switching | 34,344 | L44 | 0 | 34,344 | 0 | 0 | 0 | 0 | O.K. |
| 73 Depr., COE Operator | 0 | L32 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 74 Depr., COE Transmission | 35,281 | L68 | 17,378 | 0 | 0 | 6,881 | 0 | 11,023 | O.K. |
| 75 Depr., IOT Equipment | 0 | L78 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 76 Depr., C&W Facilities | 67,130 | L117 | 51,169 | 0 | 0 | 3,600 | 0 | 12,361 | O.K. |
| 77 Depr., PHFU | 0 | L147 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 78 | | | | | | | | | |
| 79 Total Depreciation Expense | \$183,188 | | \$76,810 | \$49,811 | \$0 | \$16,953 | \$0 | \$39,615 | O.K. |
| 80 | | | | | | | | | |
| 81 Amort., Tangible Assets | \$1,151 | L141 | \$562 | \$239 | \$0 | \$100 | \$0 | \$250 | O.K. |
| 82 Amort., Intangible Assets | 0 | L144 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 83 Other Amortization | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 84 Direct Assigned Amort. | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 85 | | | | | | | | | |
| 86 Total Amortization Exp. | \$1,151 | | \$562 | \$239 | \$0 | \$100 | \$0 | \$250 | O.K. |
| 87 | | | | | | | | | |
| 88 Total Depr. and Amort. | \$184,339 | | \$77,372 | \$50,049 | \$0 | \$17,052 | \$0 | \$39,865 | O.K. |
| 89 | | | | | | | | | |
| 90 TOTAL NON-SPEC. OPER. EXP. | \$199,667 | | \$86,336 | \$52,628 | \$0 | \$18,132 | \$0 | \$42,572 | O.K. |

Kennebec Telephone Company

| ***** FCC PART 69 ***** | | Part 36 | | Common | Local | Information | Common | Billing and | Other | |
|------------------------------|--|-----------|-----------|---------|-----------|-------------|-----------|-------------|----------|------|
| Operating Expenses and Taxes | | IntraLATA | Apportion | Line | Switching | | Transport | Collection | | |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | | |
| 104 | CUSTOMER OPERATIONS EXPENSE: | | | | | | | | | |
| 105 | | | | | | | | | | |
| 106 | Marketing, Allocable | \$10,625 | N37 | \$5,443 | \$2,100 | \$0 | \$879 | \$0 | \$2,204 | O.K. |
| 107 | Marketing, Direct | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 108 | | | | | | | | | | |
| 109 | Total Marketing Expense | \$10,625 | | \$5,443 | \$2,100 | \$0 | \$879 | \$0 | \$2,204 | O.K. |
| 110 | | | | | | | | | | |
| 111 | Operator Service, Alloc. | \$0 | N61 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 112 | Operator Service, Direct | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 113 | | | | | | | | | | |
| 114 | Total Operator Service | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 115 | | | | | | | | | | |
| 116 | Classified Directory | \$0 | Direct | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 117 | Alphabetical Directory | 151 | (F) | 0 | 0 | 151 | 0 | 0 | 0 | O.K. |
| 118 | Foreign Directory | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 119 | | | | | | | | | | |
| 120 | Total Directory | \$151 | | \$0 | \$0 | \$151 | \$0 | \$0 | \$0 | O.K. |
| 121 | | | | | | | | | | |
| 122 | Bus. Ofc., EU Presubscription | 0 | N40 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 123 | Bus. Ofc., Reserved | 0 | (I) | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 124 | Bus. Ofc., EU Access PL & All Other | 28,166 | (H) | 0 | 0 | 0 | 0 | 0 | 28,166 | O.K. |
| 125 | Bus. Ofc., EU Message | 0 | (H) | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 126 | Bus. Ofc., EU Reserved | 0 | (I) | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 127 | Bus. Ofc., IX Special Access | 0 | (I) | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 128 | Bus. Ofc., IX Switched Access | 0 | N40 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 129 | Bus. Ofc., IX Billing and Collection | 0 | (H) | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 130 | Bus. Ofc., Coin Collection & Administr | 0 | (D) | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 131 | Bus. Ofc., Reserved | 0 | (I) | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 132 | | | | | | | | | | |
| 133 | Total Business Office | \$28,166 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$28,166 | O.K. |
| 134 | | | | | | | | | | |
| 135 | Cust. Serv., Msg. Process | \$4,000 | (H) | 0 | 0 | 0 | 0 | 4,000 | 0 | O.K. |
| 136 | Cust. Serv., Other B&C | 4,871 | (H) | 0 | 0 | 0 | 0 | 4,871 | 0 | O.K. |
| 137 | Cust. Serv., CABS | 10,641 | N21 | 0 | 4,311 | 0 | 1,804 | 0 | 4,525 | O.K. |
| 138 | Cust. Serv., EU Common Line | 0 | (H) | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 139 | | | | | | | | | | |
| 140 | Total Customer Service | \$19,512 | | \$0 | \$4,311 | \$0 | \$1,804 | \$8,871 | \$4,525 | O.K. |
| 141 | | | | | | | | | | |
| 142 | Total BO, CS, OS, Dir. | \$47,829 | | \$0 | \$4,311 | \$151 | \$1,804 | \$8,871 | \$32,691 | O.K. |

Kennebec Telephone Company

| ***** FCC PART 69 ***** Operating Expenses and Taxes | | Part 36 IntraLATA Total | Apportion | Common Line | Local Switching | Information | Common Transport | Billing and Collection | Other | |
|---|-------------------------------|-------------------------------|-------------|----------------|--------------------|-------------|---------------------|---------------------------|-----------|------|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | | |
| 158 | Other Cust. Serv., Alloc. | \$0 | 142 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 159 | Other Cust. Serv., Direct | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 160 | | | | | | | | | | |
| 161 | Total Other Cust. Serv. | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 162 | | | | | | | | | | |
| 163 | TOTAL CUSTOMER OPER. EXP. | \$58,454 | | \$5,443 | \$6,411 | \$151 | \$2,683 | \$8,871 | \$34,894 | O.K. |
| 164 | | | | | | | | | | |
| 165 | "BIG-THREE" EXPENSES: | | | | | | | | | |
| 166 | | | | | | | | | | |
| 167 | Total Plt. Specific Exp. | \$144,313 | 41 | \$55,902 | \$28,053 | \$0 | \$36,568 | \$0 | \$23,790 | O.K. |
| 168 | Total Plt Non-specific Exp. | 15,328 | 62 + 67 +69 | 8,964 | 2,579 | 0 | 1,079 | 0 | 2,706 | O.K. |
| 169 | Total Customer Operations | 58,454 | 163 | 5,443 | 6,411 | 151 | 2,683 | 8,871 | 34,894 | O.K. |
| 170 | | | | | | | | | | |
| 171 | TOTAL "BIG THREE" EXPENSES | \$218,095 | | \$70,309 | \$37,044 | \$151 | \$40,330 | \$8,871 | \$61,391 | O.K. |
| 172 | | | | | | | | | | |
| 173 | CORPORATE OPERATIONS EXPENSE: | | | | | | | | | |
| 174 | | | | | | | | | | |
| 175 | Exec. and Planning, Alloc. | \$66,099 | N64 | \$21,309 | \$11,227 | \$46 | \$12,223 | \$2,689 | \$18,606 | O.K. |
| 176 | Exec. and Planning, Direct | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 177 | | | | | | | | | | |
| 178 | Total Exec. and Planning | \$66,099 | | \$21,309 | \$11,227 | \$46 | \$12,223 | \$2,689 | \$18,606 | O.K. |
| 179 | | | | | | | | | | |
| 180 | Admin. & General, Allocable | \$101,959 | N64 | \$32,869 | \$17,318 | \$71 | \$18,854 | \$4,147 | \$28,700 | O.K. |
| 181 | Admin. & General, Direct | 18,996 | Direct | 0 | 0 | 0 | 18,996 | 0 | 0 | O.K. |
| 182 | | | | | | | | | | |
| 183 | Total Admin. and Gen. | \$120,955 | | \$32,869 | \$17,318 | \$71 | \$37,850 | \$4,147 | \$28,700 | O.K. |
| 184 | | | | | | | | | | |
| 185 | TOTAL CORPORATE OPERATIONS | \$187,054 | | \$54,178 | \$28,545 | \$117 | \$50,073 | \$6,836 | \$47,306 | O.K. |
| 186 | | | | | | | | | | |
| 187 | NON-INCOME TAXES: | | | | | | | | | |
| 188 | | | | | | | | | | |
| 189 | Non-income Taxes, Allocable | \$0 | N37 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 190 | Non-income Taxes, Direct | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 191 | | | | | | | | | | |
| 192 | | | | | | | | | | |
| 193 | Total Non-income Taxes | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 194 | | | | | | | | | | |
| 195 | TOTAL OPER. EXP. AND TAXES | \$589,488 | | \$201,859 | \$115,638 | \$268 | \$107,455 | \$15,707 | \$148,562 | O.K. |

Kennebec Telephone Company

| ***** FCC PART 69 ***** InterLATA Revenue Requirement Summary | | Part 36 InterLATA Total | Source | Common Line | Local Switching | Information | Common Transport | Billing and Collection | Other | |
|--|------------------------------|-------------------------------|-------------|----------------|--------------------|-------------|---------------------|---------------------------|--------|------|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | | |
| 13 | Net Investment | \$0 | Q52 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 14 | Rate of Return | 10.00% | B19 | 10.00% | 10.00% | 10.00% | 10.00% | 10.00% | 10.00% | O.K. |
| 15 | | | | | | | | | | |
| 16 | Return on Rate Base | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 17 | | | | | | | | | | |
| 18 | AFUDC | \$-0 | T37 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 19 | ITC Amortization | 0 | T37 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 20 | Other Return Adjustments | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 21 | | | | | | | | | | |
| 22 | Net Return | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 23 | | | | | | | | | | |
| 24 | Interest Expense | \$0 | T67 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 25 | Capitalized Payroll Taxes | 0 | T37 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 26 | Depreciation Adjustment | 0 | T37 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 27 | Other Income Adjustments | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 28 | | | | | | | | | | |
| 29 | After Tax Income | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 30 | | | | | | | | | | |
| 31 | State Income Taxes | \$0 | 29 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 32 | Federal Income Taxes | 0 | 29 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 33 | Operating Expenses and Taxes | 0 | U195 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 34 | Uncollectibles | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 35 | Other Revenue Adjustments | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 36 | | | | | | | | | | |
| 37 | Basis for Gross Receipts Tax | 0 | 16+31+32+33 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 38 | | | | | | | | | | |
| 39 | | | | | | | | | | |
| 40 | Gross Receipts Tax | 0 | 37 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 41 | | | | | | | | | | |
| 42 | | | | | | | | | | |
| 43 | TOTAL REVENUE REQUIREMENT | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 44 | | | | | | | | | | |

Kennebec Telephone Company

| ***** FCC PART 69 ***** InterLATA Investment Summary | | Part 36 InterLATA Total | Source | Common Line | Local Switching | Information | Common Transport | Billing and Collection | Other | |
|--|-----------------------------|-------------------------------|--------|----------------|--------------------|-------------|---------------------|---------------------------|-------|------|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | | |
| 13 | Land and Support Assets | \$0 | R25 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 14 | | | | | | | | | | |
| 15 | Central Office Equipment | \$0 | R70 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 16 | Info. Term./Orig. Equipment | 0 | R78 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 17 | Cable and Wire Facilities | 0 | R117 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 18 | | | | | | | | | | |
| 19 | Total COE, IOT, C&WF | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 20 | | | | | | | | | | |
| 21 | Total Tangible Assets | \$0 | R141 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 22 | | | | | | | | | | |
| 23 | Total Tele. Plt. ex Intang. | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 24 | Total Intangible Assets | 0 | R144 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 25 | | | | | | | | | | |
| 26 | Total Plant In Service | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 27 | Total Plt. Held Future Use | 0 | R147 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 28 | Total ST PUC | 0 | R163 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 29 | Total LT PUC | 0 | R164 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 30 | Total Tel. Plt. Adjust. | 0 | R169 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 31 | | | | | | | | | | |
| 32 | TOTAL TELEPHONE PLANT | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 33 | | | | | | | | | | |
| 34 | less: | | | | | | | | | |
| 35 | Accum. Depr., Plt. in Serv. | 0 | S23 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 36 | Accum. Depr. PHFU | 0 | S27 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 37 | Accum. Amort. Tangible Plt. | 0 | S28 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 38 | Accum. Amort. Intangibles | 0 | S29 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 39 | Accum. Amort. Other | 0 | S30 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 40 | Accum. Def. Inc. Taxes, Net | 0 | S47 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 41 | | | | | | | | | | |
| 42 | plus: | | | | | | | | | |
| 43 | Other Assets | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 44 | | | | | | | | | | |
| 45 | NET TELEPHONE PLANT | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 46 | plus: | | | | | | | | | |
| 47 | Class B RTB Stock | 0 | R171 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 48 | Materials and Supplies | 0 | R173 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 49 | Cash Working Capital | 0 | R175 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 50 | Equal Access Investment | 0 | R177 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 51 | | | | | | | | | | |
| 52 | NET INVESTMENT | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 53 | | | | | | | | | | |

elephone Company

| ***** FCC PART 69 ***** InterLATA Investment Detail | | Part 36 InterLATA Total | Source or Apportion | Common Line | Local Switching | Information | Common Transport | Billing and Collection | Other | |
|---|------------------------------|-------------------------------|------------------------|----------------|--------------------|-------------|---------------------|---------------------------|-------|------|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | | |
| 13 | LAND AND SUPPORT ASSETS: | | | | | | | | | |
| 14 | | | | | | | | | | |
| 15 | Land Assets, Message | \$0 | T28 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 16 | Land Assets, Private Line | 0 | T28 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 17 | Total Land Assets | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 19 | | | | | | | | | | |
| 20 | Support Assets, Message | 0 | T28 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 21 | Support Assets, Private Line | 0 | T28 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 22 | Total Support Assets | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 23 | Total Land and Supp. Assets | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 24 | | | | | | | | | | |
| 25 | CENTRAL OFFICE EQUIPMENT: | | | | | | | | | |
| 26 | | | | | | | | | | |
| 27 | Operator Sys., DA | \$0 | (F) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 28 | Operator Sys., Other | 0 | (I) | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 29 | Total Operator Systems | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 30 | | | | | | | | | | |
| 31 | Tandem Switching | \$0 | (G) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 32 | Tandem Assigned | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 33 | Total Tandem Switching | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 34 | | | | | | | | | | |
| 35 | Local Switching | \$0 | (E) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 36 | Local Assigned | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 37 | Total Local Switching | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 38 | Total Switching | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 39 | | | | | | | | | | |
| 40 | | | | | | | | | | |
| 41 | | | | | | | | | | |
| 42 | | | | | | | | | | |
| 43 | | | | | | | | | | |
| 44 | | | | | | | | | | |

Telephone Company

| ***** FCC PART 69 ***** InterLATA Investment Detail | | Part 36 InterLATA Total | Source or Apportion | Common Line | Local Switching | Information | Common Transport | Billing and Collection | Other | |
|---|-----------------------------|-------------------------------|------------------------|----------------|--------------------|-------------|---------------------|---------------------------|-------|------|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | | |
| 58 | COE Exch. Trunk | \$0 | Direct | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 59 | COE Exch. Line - Message | 0 | (D) | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 60 | COE Exch. Line - PL etc. | 0 | (I) | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 61 | COE Exch. Line - Assigned | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 62 | COE Interexchange, Message | 0 | (G) | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 63 | COE Interexchange, PL | 0 | (I) | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 64 | COE Interexchange, Assigned | 0 | (G) | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 65 | COE H/R Message | 0 | (G) | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 66 | COE H/R Assigned | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 67 | | | | | | | | | | |
| 68 | Total COE Transmission | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 69 | | | | | | | | | | |
| 70 | Total Central Office Equip. | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 71 | | | | | | | | | | |
| 72 | IOT EQUIPMENT: | | | | | | | | | |
| 73 | | | | | | | | | | |
| 74 | Public Telephone | \$0 | T43 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 75 | Coinless Pay Phone | 0 | (D) | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 76 | Customer Premises Equipment | 0 | T60 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 77 | | | | | | | | | | |
| 78 | Total IOT Equipment | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 79 | | | | | | | | | | |
| 80 | CABLE AND WIRE FACILITIES: | | | | | | | | | |
| 81 | | | | | | | | | | |
| 82 | Exchange PL and WATS | \$0 | (I) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 83 | Exchange Message | 0 | (D) | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 84 | Exchange Assigned | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 85 | | | | | | | | | | |
| 86 | Total Exchange Line C&WF | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 87 | | | | | | | | | | |
| 88 | Exchange Trunk, Message | \$0 | Direct | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 89 | Exchange Trunk, PL | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 90 | | | | | | | | | | |
| 91 | Total Exchange Trunk C&WF | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 92 | | | | | | | | | | |
| 93 | Interexchange Message | \$0 | (G) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 94 | Interexchange PL, WATS | 0 | (I) | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 95 | Interexchange Assigned | 0 | (G) | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 96 | | | | | | | | | | |
| 97 | Total Interexchange C&WF | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |

Telephone Company

| ***** FCC PART 69 ***** InterLATA Investment Detail | | Part 36 InterLATA Total | Source or Apportion | Common Line | Local Switching | Information | Common Transport | Billing and Collection | Other | |
|---|-------------------------------|-------------------------------|------------------------|----------------|--------------------|-------------|---------------------|---------------------------|-------|------|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | | |
| 111 | H/R C&WF, Message | \$0 | (G) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 112 | H/R C&WF, WATS | 0 | (I) | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 113 | H/R C&WF, Assigned | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 114 | | | | | | | | | | |
| 115 | Total Host/Remote C&WF | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 116 | | | | | | | | | | |
| 117 | Total Cable and Wire Facil. | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 118 | | | | | | | | | | |
| 119 | TANGIBLE ASSETS: | | | | | | | | | |
| 120 | | | | | | | | | | |
| 121 | Land and Support Leases | \$0 | T28 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 122 | | | | | | | | | | |
| 123 | COE Operator Leases | \$0 | 32 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 124 | COE Tandem Switching Leases | 0 | 34 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 125 | COE Local Switching Leases | 0 | 39 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 126 | COE Transmission Leases | 0 | 68 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 127 | | | | | | | | | | |
| 128 | Total COE Leases | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 129 | | | | | | | | | | |
| 130 | IOT Equipment Leases | \$0 | 78 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 131 | | | | | | | | | | |
| 132 | C&WF Leases | \$0 | 117 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 133 | | | | | | | | | | |
| 134 | Total Capital Leases | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 135 | | | | | | | | | | |
| 136 | Leasehold Impr., Alloc. | \$0 | T37 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 137 | Leasehold Impr., Direct | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 138 | | | | | | | | | | |
| 139 | Total Leasehold Improvementsa | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 140 | | | | | | | | | | |
| 141 | Total Tangible Assets | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 142 | | | | | | | | | | |
| 143 | | | | | | | | | | |
| 144 | TOTAL INTANGIBLE ASSETS | \$0 | T37 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 145 | | | | | | | | | | |
| 146 | | | | | | | | | | |
| 147 | PROPERTY HELD FOR FUTURE USE | \$0 | T46 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |

Telephone Company

| ***** FCC PART 69 ***** InterLATA Investment Detail | | Part 36 InterLATA Total | Source or Apportion | Common Line | Local Switching | Information | Common Transport | Billing and Collection | Other | |
|---|----------------------------|-------------------------------|------------------------|----------------|--------------------|-------------|---------------------|---------------------------|-------|------|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | | |
| 161 | PLANT UNDER CONSTRUCTION: | | | | | | | | | |
| 162 | | | | | | | | | | |
| 163 | Short-term | \$0 | T46 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 164 | Long-term | 0 | T46 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 165 | | | | | | | | | | |
| 166 | Total Plt. Under Const. | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 167 | | | | | | | | | | |
| 168 | TELEPHONE PLANT ADJUSTMENT | \$0 | T46 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 170 | | | | | | | | | | |
| 171 | CLASS B RTB STOCK | \$0 | T37 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 172 | | | | | | | | | | |
| 173 | MATERIALS AND SUPPLIES | \$0 | T37 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 174 | | | | | | | | | | |
| 175 | CASH WORKING CAPITAL | \$0 | T37 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 176 | | | | | | | | | | |
| 177 | EQUAL ACCESS INVESTMENT | \$0 | Direct | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |

Kennebec Telephone Company

| ***** FCC PART 69 ***** InterLATA Reserves and Deferrals | Part 36 InterLATA Total | Source or Apportion | Common Line | Local Switching | Information | Common Transport | Billing and Collection | Other | |
|--|-------------------------------|------------------------|----------------|--------------------|-------------|---------------------|---------------------------|-------|------|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | |
| 13 ACCUM. DEPRECIATION, TPIS: | | | | | | | | | |
| 14 | | | | | | | | | |
| 15 Support Assets | \$0 | T28 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 16 COE Switching | 0 | R44 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 17 COE Operator | 0 | R32 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 18 COE Transmission | 0 | R68 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 19 IOT Equipment | 0 | R78 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 20 Cable and Wire Facilities | 0 | R117 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 21 Other Plant | 0 | T37 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 22 | | | | | | | | | |
| 23 Total Accum. Depr., TPIS | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 24 | | | | | | | | | |
| 25 ACCUM. AMORTIZATION: | | | | | | | | | |
| 26 | | | | | | | | | |
| 27 Accum. Depreciation, PHFU | 0 | T37 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 28 Accum. Amort., Tangible Inv. | 0 | T37 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 29 Accum. Amort., Intang. Inv. | 0 | T37 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 30 Accum. Amort., Other | 0 | T37 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 31 | | | | | | | | | |
| 32 Tot. Accum. Amortization | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 33 | | | | | | | | | |
| 34 Total Accum. Depr./Amort. | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 35 | | | | | | | | | |
| 36 | | | | | | | | | |
| 37 ACCUM. DEF. INC. TAXES, NET: | | | | | | | | | |
| 38 | | | | | | | | | |
| 39 Support Assets | \$0 | T28 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 40 COE Switching | 0 | R44 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 41 COE Operator | 0 | R32 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 42 COE Transmission | 0 | R68 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 43 IOT Equipment | 0 | R78 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 44 Cable and Wire Fac. | 0 | R117 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 45 Unclassified | 0 | T37 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 46 | | | | | | | | | |
| 47 Total Accum. Def. Inc. Taxes | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |

Kennebec Telephone Company

| ***** FCC PART 69 ***** Apportionment Factors | | Part 36 InterLATA Total | Source | Common Line | Local Switching | Information | Common Transport | Billing and Collection | Other | |
|--|----------------------------|-------------------------------|---------|----------------|--------------------|-------------|---------------------|---------------------------|----------|------|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | | |
| 13 | Central Office Equipment | \$0 | R70 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 14 | Info. Orig./Term. Eqpt. | 0 | R78 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 15 | C&W Facilities | 0 | R117 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 16 | | | | | | | | | | |
| 17 | Total | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 18 | Factor | 0.000000 | | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | O.K. |
| 19 | | | | | | | | | | |
| 20 | Sum: Sw., Trans., Other | \$0 | 17 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 21 | Factor | 0.000000 | | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | O.K. |
| 22 | | | | | | | | | | |
| 23 | Central Office Equipment | \$0 | R70 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 24 | Info. Orig./Term. Eqpt. | 0 | R78 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 25 | C&WF, Excl. Exch. Message | 0 | R117-83 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 26 | | | | | | | | | | |
| 27 | Total | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 28 | Factor | 0.000000 | | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | O.K. |
| 29 | | | | | | | | | | |
| 30 | General Support Facilities | \$0 | R25 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 31 | Central Office Equipment | 0 | 13 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 32 | Info. Orig./Term. Eqpt. | 0 | 14 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 33 | C&W Facilities | 0 | 15 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 34 | Equal Access Investment | 0 | R177 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 35 | | | | | | | | | | |
| 36 | Total | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 37 | Factor | 0.000000 | | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | O.K. |
| 38 | | | | | | | | | | |
| 39 | Sum: Com. Ln., Sw., Trans. | \$0 | 36 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 40 | Factor | 0.000000 | | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | O.K. |
| 41 | | | | | | | | | | |
| 42 | COE Cat. 2 Factor | 1.000000 | Direct | 0.000000 | 0.000000 | 0.000000 | 1.000000 | 0.000000 | 0.000000 | O.K. |
| 43 | IOT Cat. 1 Factor | 1.000000 | Direct | 1.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | O.K. |
| 44 | | | | | | | | | | |
| 45 | Total TPIS | \$0 | Q26 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 46 | Factor | 0.000000 | | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | O.K. |

Kennebec Telephone Company

| ***** FCC PART 69 ***** Apportionment Factors | | Part 36 InterLATA Total | Source | Common Line | Local Switching | Information | Common Transport | Billing and Collection | Other | |
|--|--------------------------|-------------------------------|--------|----------------|--------------------|-------------|---------------------|---------------------------|----------|------|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | | |
| 60 | Interstate Equiv. Factor | 0.000000 | Direct | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | O.K. |
| 61 | Wtd. Std. Work Seconds | 1.000000 | Direct | 1.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | O.K. |
| 62 | | | | | | | | | | |
| 63 | "BIG THREE" Expenses | \$0 | U171 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 64 | Factor | 0.000000 | | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | O.K. |
| 65 | | | | | | | | | | |
| 66 | Net Investment | 0 | P13 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 67 | Factor | 0.000000 | | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | O.K. |

Kennebec Telephone Company

| Part 36 InterLATA Total | | Apportion | Common Line | Local Switching | Information | Common Transport | Billing and Collection | Other |
|---|------------------------------|-----------|-------------|-----------------|-------------|------------------|------------------------|-------|
| (B) | | (C) | (D) | (E) | (F) | (G) | (H) | (I) |
| ***** FCC PART 69 ***** Operating Expenses and Taxes | | | | | | | | |
| 13 | PLANT SPEC. OPER. EXPENSE: | | | | | | | |
| 14 | Network Support, Alloc. | T37 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 15 | Network Support, Direct | Direct | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | | | | | | | | |
| 17 | Total Network Support Exp. | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 18 | | | | | | | | |
| 19 | General Support, Alloc. | T30 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 20 | General Support, Direct | Direct | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | | | | | | | | |
| 22 | Total General Support Exp. | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 23 | | | | | | | | |
| 24 | Central Office Eq., Alloc. | T31 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 25 | Central Office Eq., Direct | Direct | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | | | | | | | | |
| 27 | Total COE Exp. | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 28 | | | | | | | | |
| 29 | Cust. Premises Equip. | R76 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 30 | Other IOT | T43 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | IOT Direct | Direct | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | | | | | | | | |
| 33 | Total IOT Exp. | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 34 | | | | | | | | |
| 35 | Cable & Wire, Alloc. | T33 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 36 | Cable & Wire, Direct | Direct | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | | | | | | | | |
| 38 | Total C&WF Exp. | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 39 | | | | | | | | |
| 40 | TOTAL PLT. SPEC. OPER. EXP. | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 41 | | | | | | | | |
| 42 | TOTAL PLT. SPEC., ex SUPPORT | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 43 | | | | | | | | |

Kennebec Telephone Company

Part 36
InterLATA
Total

| | Operating Expenses and Taxes | | | | | | | Other | | |
|---------------------------------|------------------------------|-----|--------|-----|-----|-----|-----|-------|-----|------|
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | | (H) | (I) |
| ***** FCC PART 69 ***** | | | | | | | | | | |
| Operating Expenses and Taxes | | | | | | | | | | |
| NON-SPECIFIC OPER. EXP.: | | | | | | | | | | |
| 57 Oth. Plt. and Equip., Alloc. | \$0 | \$0 | T18 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 58 Oth. Plt. and Equip., Direct | 0 | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 59 | | | | | | | | | | |
| 60 | | | | | | | | | | |
| 61 Total Oth. Plt. & Equip. | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 62 | | | | | | | | | | |
| 63 Network Operations, Alloc. | \$0 | \$0 | T18 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 64 Network Operations, Direct | 0 | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 65 | | | | | | | | | | |
| 66 Total Network Oper. Exp. | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 67 | | | | | | | | | | |
| 68 Total Access Expenses | \$0 | \$0 | Direct | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 69 | | | | | | | | | | |
| 70 Depr., Support Assets | \$0 | \$0 | R23 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 71 Depr., COE Switching | 0 | 0 | R44 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 72 Depr., COE Operator | 0 | 0 | R32 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 73 Depr., COE Transmission | 0 | 0 | R68 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 74 Depr., IOT Equipment | 0 | 0 | R78 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 75 Depr., C&W Facilities | 0 | 0 | R117 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 76 Depr., PHFU | 0 | 0 | R147 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 77 | | | | | | | | | | |
| 78 Total Depreciation Expense | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 79 | | | | | | | | | | |
| 80 Amort., Tangible Assets | \$0 | \$0 | R141 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 81 Amort., Intangible Assets | 0 | 0 | R144 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 82 Other Amortization | 0 | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 83 Direct Assigned Amort. | 0 | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 84 | | | | | | | | | | |
| 85 Total Amortization Exp. | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 86 | | | | | | | | | | |
| 87 Total Depr. and Amort. | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 88 | | | | | | | | | | |
| 89 TOTAL NON-SPEC. OPER. EXP. | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 90 | | | | | | | | | | |

Kennebec Telephone Company

| ***** FCC PART 69 ***** Operating Expenses and Taxes | | Part 36 InterLATA Total | Apportion | Common Line | Local Switching | Information | Common Transport | Billing and Collection | Other | |
|---|--|-------------------------------|-----------|----------------|--------------------|-------------|---------------------|---------------------------|-------|------|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | | |
| 104 | CUSTOMER OPERATIONS EXPENSE: | | | | | | | | | |
| 105 | | | | | | | | | | |
| 106 | Marketing, Allocable | \$0 | T37 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 107 | Marketing, Direct | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 108 | | | | | | | | | | |
| 109 | Total Marketing Expense | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 110 | | | | | | | | | | |
| 111 | Operator Service, Alloc. | \$0 | T61 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 112 | Operator Service, Direct | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 113 | | | | | | | | | | |
| 114 | Total Operator Service | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 115 | | | | | | | | | | |
| 116 | Classified Directory | \$0 | Direct | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 117 | Alphabetical Directory | 0 | (F) | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 118 | Foreign Directory | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 119 | | | | | | | | | | |
| 120 | Total Directory | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 121 | | | | | | | | | | |
| 122 | Bus. Ofc., EU Presubscription | 0 | T40 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 123 | Bus. Ofc., Reserved | 0 | (I) | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 124 | Bus. Ofc., EU Access PL & All Other | 0 | (H) | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 125 | Bus. Ofc., EU Message | 0 | (H) | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 126 | Bus. Ofc., EU Reserved | 0 | (I) | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 127 | Bus. Ofc., IX Special Access | 0 | (I) | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 128 | Bus. Ofc., IX Switched Access | 0 | T40 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 129 | Bus. Ofc., IX Billing and Collection | 0 | (H) | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 130 | Bus. Ofc., Coin Collection & Administr | 0 | (D) | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 131 | Bus. Ofc., Reserved | 0 | (I) | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 132 | | | | | | | | | | |
| 133 | Total Business Office | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 134 | | | | | | | | | | |
| 135 | Cust. Serv., Msg. Process | \$0 | (H) | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 136 | Cust. Serv., Other B&C | 0 | (H) | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 137 | Cust. Serv., CABS | 0 | T21 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 138 | Cust. Serv., EU Common Line | 0 | (H) | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 139 | | | | | | | | | | |
| 140 | Total Customer Service | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 141 | | | | | | | | | | |
| 142 | Total BO, CS, OS, Dir. | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |

Kennebec Telephone Company

| ***** FCC PART 69 ***** Operating Expenses and Taxes | | Part 36 InterLATA Total | Apportion | Common Line | Local Switching | Information | Common Transport | Billing and Collection | Other | |
|---|-------------------------------|-------------------------------|-------------|----------------|--------------------|-------------|---------------------|---------------------------|-------|------|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | | |
| 158 | Other Cust. Serv., Alloc. | \$0 | 142 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 159 | Other Cust. Serv., Direct | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 160 | | | | | | | | | | |
| 161 | Total Other Cust. Serv. | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 162 | | | | | | | | | | |
| 163 | TOTAL CUSTOMER OPER. EXP. | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 164 | | | | | | | | | | |
| 165 | "BIG-THREE" EXPENSES: | | | | | | | | | |
| 166 | | | | | | | | | | |
| 167 | Total Plt. Specific Exp. | \$0 | 41 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 168 | Total Plt Non-specific Exp. | 0 | 62 + 67 +69 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 169 | Total Customer Operations | 0 | 163 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 170 | | | | | | | | | | |
| 171 | TOTAL "BIG THREE" EXPENSES | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 172 | | | | | | | | | | |
| 173 | CORPORATE OPERATIONS EXPENSE: | | | | | | | | | |
| 174 | | | | | | | | | | |
| 175 | Exec. and Planning, Alloc. | \$0 | T64 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 176 | Exec. and Planning, Direct | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 177 | | | | | | | | | | |
| 178 | Total Exec. and Planning | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 179 | | | | | | | | | | |
| 180 | Admin. & General, Allocable | \$0 | T64 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 181 | Admin. & General, Direct | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 182 | | | | | | | | | | |
| 183 | Total Admin. and Gen. | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 184 | | | | | | | | | | |
| 185 | TOTAL CORPORATE OPERATIONS | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 186 | | | | | | | | | | |
| 187 | NON-INCOME TAXES: | | | | | | | | | |
| 188 | | | | | | | | | | |
| 189 | Non-income Taxes, Allocable | \$0 | T37 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 190 | Non-income Taxes, Direct | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 191 | | | | | | | | | | O.K. |
| 192 | | | | | | | | | | |
| 193 | Total Non-income Taxes | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 194 | | | | | | | | | | |
| 195 | TOTAL OPER. EXP. AND TAXES | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME Kennebec Telephone Company
 PERIOD ADDRESSED ENDING DECEMBER 31, 2004
 RUN DATE AND TIME 23-Jun-05 11:25:52 AM

NOTES: SEE SHEET "G" TO INPUT PART 36 ALLOCATION FACTORS.

| ***** FCC PART 36 ***** | TOTAL COMPANY | Source/ Allocator | Interstate and Other | Intrastate | | | | TOTAL INTRASTATE | |
|--------------------------|------------------------------------|----------------------|-------------------------|---------------------------|-----------|--------------|-----------|---------------------|-----|
| | | | | Message Telephone Service | | Private Line | | | |
| | | | | InterLATA | IntraLATA | InterLATA | IntraLATA | | |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | |
| PLANT INVESTMENT DETAIL: | | | | | | | | | |
| 21 | Land, Allocable | 34,620 | --- | --- | --- | --- | --- | --- | --- |
| 22 | Land, Direct | 0 | --- | 0 | --- | 0 | --- | 0 | 0 |
| 23 | Motor Vehicles | 609,136 | --- | --- | --- | --- | --- | --- | --- |
| 24 | Aircraft | 0 | --- | --- | --- | --- | --- | --- | --- |
| 25 | Special Purpose Vehicles | 0 | --- | --- | --- | --- | --- | --- | --- |
| 26 | Garage Work Equipment | 0 | --- | --- | --- | --- | --- | --- | --- |
| 27 | Other Work Equipment | 91,523 | --- | --- | --- | --- | --- | --- | --- |
| 28 | Buildings, Allocable | 651,341 | --- | --- | --- | --- | --- | --- | --- |
| 29 | Buildings, Direct | 0 | --- | 0 | --- | 0 | --- | 0 | 0 |
| 30 | Furniture | 42,507 | --- | --- | --- | --- | --- | --- | --- |
| 31 | Office Equipment | 60,282 | --- | --- | --- | --- | --- | --- | --- |
| 32 | General Purpose Computers | 135,984 | --- | --- | --- | --- | --- | --- | --- |
| 33 | CAT 1 Oper. Sys., TSPS | 0 | --- | --- | --- | --- | --- | --- | --- |
| 34 | CAT 1 Oper. Sys., Other TSPS | 0 | --- | --- | --- | --- | --- | --- | --- |
| 35 | CAT 1 Oper. Sys., Aux. Pos. | 0 | --- | --- | --- | --- | --- | --- | --- |
| 36 | CAT 1 Oper. Sys., Other | 0 | --- | 0 | --- | 0 | --- | 0 | 0 |
| 37 | CAT 2 Tandem Sw. Allocable | 0 | --- | --- | --- | --- | --- | --- | --- |
| 38 | CAT 2 Tandem Sw. Direct | 0 | --- | 0 | --- | 0 | --- | 0 | 0 |
| 39 | CAT 3 Local Sw. Allocable | 1,337,737 | --- | --- | --- | --- | --- | --- | --- |
| 40 | CAT 3 Local Sw. Direct | 0 | --- | 0 | --- | 0 | --- | 0 | 0 |
| 41 | CAT 4.12 Exchange Trunk | 0 | --- | --- | --- | --- | --- | --- | --- |
| 42 | CAT 4.12 Exch. Tr. Direct | 0 | --- | 0 | --- | 0 | --- | 0 | 0 |
| 43 | CAT 4.13 Exch. Ln. Msg., PL & WATS | 792,093 | --- | --- | --- | --- | --- | --- | --- |
| 44 | Reserved | 0 | --- | --- | --- | --- | --- | --- | --- |
| 45 | CAT 4.13 Direct | 232,808 | --- | 232,808 | --- | 0 | --- | 0 | 0 |
| 46 | CAT 4.23 Message, PL & WATS | 287,312 | --- | --- | --- | --- | --- | --- | --- |
| 47 | Reserved | 0 | --- | --- | --- | --- | --- | --- | --- |
| 48 | CAT 4.23 Direct | 0 | --- | 0 | --- | 0 | --- | 0 | 0 |
| 49 | CAT 4.3 H/R Message | 24,805 | --- | --- | --- | --- | --- | --- | --- |
| 50 | CAT 4.3 WATS | 0 | --- | 0 | --- | 0 | --- | 0 | 0 |
| 51 | CAT 4.3 Direct | 0 | --- | 0 | --- | 0 | --- | 0 | 0 |
| 52 | CAT 1 Other IOT Equipment | 0 | --- | --- | --- | --- | --- | --- | --- |
| 53 | CAT 1 Coinless Pay Phones | 0 | --- | 0 | --- | 0 | --- | 0 | 0 |

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Kennebec Telephone Company
 ENDING DECEMBER 31, 2004

| ***** FCC PART 36 ***** | | TOTAL COMPANY | Source/ Allocator | Interstate and Other | Intrastate | | | | TOTAL INTRASTATE |
|-------------------------|---------------------------------------|------------------|----------------------|-------------------------|---------------------------|-----------|--------------|-----------|---------------------|
| | | | | | Message Telephone Service | | Private Line | | |
| | | | | | InterLATA | IntraLATA | InterLATA | IntraLATA | |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | |
| 70 | CAT 2 CP Equipment | 0 | -- | 0 | 0 | 0 | 0 | 0 | 0 |
| 71 | Reserved | 0 | -- | -- | -- | -- | -- | -- | -- |
| 72 | Reserved | 0 | -- | -- | -- | -- | -- | -- | -- |
| 73 | CAT 1.3 Joint Msg., Cat. 1.1 & 1.2 PL | 4,361,534 | -- | -- | -- | -- | -- | -- | -- |
| 74 | Other CAT 1 C&WF | 0 | -- | 0 | 0 | 0 | 0 | 0 | 0 |
| 75 | CAT 2 C&WF | 0 | -- | -- | -- | -- | -- | -- | -- |
| 76 | CAT 2 C&WF, Wideband | 0 | -- | 0 | 0 | 0 | 0 | 0 | 0 |
| 77 | CAT 3 Joint Message & PL/WATS | 386,605 | -- | -- | -- | -- | -- | -- | -- |
| 78 | Reserved | 0 | -- | -- | -- | -- | -- | -- | -- |
| 79 | CAT 3 Direct | 0 | -- | 0 | 0 | 0 | 0 | 0 | 0 |
| 80 | CAT 4 Message | 72,351 | -- | -- | -- | -- | -- | -- | -- |
| 81 | CAT 4 WATS | 0 | -- | 0 | 0 | 0 | 0 | 0 | 0 |
| 82 | CAT 4 Direct | 0 | -- | 0 | 0 | 0 | 0 | 0 | 0 |
| 83 | Allocable Support Leases | 0 | -- | -- | -- | -- | -- | -- | -- |
| 84 | Direct Support Leases | 4,131 | -- | 2,980 | 0 | 948 | 0 | 203 | 1,151 |
| 85 | COE Operator | 0 | -- | -- | -- | -- | -- | -- | -- |
| 86 | COE Tandem Switch | 0 | -- | -- | -- | -- | -- | -- | -- |
| 87 | COE Local Switch | 0 | -- | -- | -- | -- | -- | -- | -- |
| 88 | COE Transmission | 0 | -- | -- | -- | -- | -- | -- | -- |
| 89 | COE Direct | 0 | -- | 0 | 0 | 0 | 0 | 0 | 0 |
| 90 | IOT Leases | 0 | -- | 0 | 0 | 0 | 0 | 0 | 0 |
| 91 | C&WF Leases | 0 | -- | 0 | 0 | 0 | 0 | 0 | 0 |
| 92 | Leasehold Imp. Land etc. | 53,828 | -- | -- | -- | -- | -- | -- | -- |
| 93 | Leasehold Imp. COE Switching | 0 | -- | -- | -- | -- | -- | -- | -- |
| 94 | Leasehold Imp. COE Operator | 0 | -- | -- | -- | -- | -- | -- | -- |
| 95 | Leasehold Imp. COE Trans. | 0 | -- | -- | -- | -- | -- | -- | -- |
| 96 | Leasehold Imp. IOT | 0 | -- | 0 | 0 | 0 | 0 | 0 | 0 |
| 97 | Leasehold Imp. C&WF | 0 | -- | 0 | 0 | 0 | 0 | 0 | 0 |
| 98 | Leasehold Imp. Other | 0 | -- | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | Allocable Acct. No. 2690 | 0 | -- | -- | -- | -- | -- | -- | -- |
| 100 | Direct Acct. No. 2690 | 4,663 | -- | 0 | 0 | 4,663 | 0 | 0 | 4,663 |
| 101 | Materials and Supplies | 165,649 | -- | -- | -- | -- | -- | -- | -- |
| 102 | RTB Stock | 0 | -- | -- | -- | -- | -- | -- | -- |
| 103 | Tele. Plt. Adjust. - Alloc. | 0 | -- | -- | -- | -- | -- | -- | -- |
| 104 | Tele. Plt. Adjust. - Direct | 0 | -- | 0 | 0 | 0 | 0 | 0 | 0 |
| 105 | Other Assets, Net | 0 | -- | 0 | 0 | 0 | 0 | 0 | 0 |
| 106 | Other Liab., Def. Cr., Net | 0 | -- | 0 | 0 | 0 | 0 | 0 | 0 |

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Kennebec Telephone Company
ENDING DECEMBER 31, 2004

| | | Intrastate | | | | | | | |
|-------------------------|--------------------------------------|------------------|----------------------|-------------------------|---------------------------|-----------|--------------|-----------|---------------------|
| | | TOTAL COMPANY | Source/ Allocator | Interstate and Other | Message Telephone Service | | Private Line | | TOTAL INTRASTATE |
| ***** FCC PART 36 ***** | | | | | InterLATA | IntraLATA | InterLATA | IntraLATA | |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | |
| 123 | TPUC -- Short Term, Alloc. | 0 | -- | -- | -- | -- | -- | -- | |
| 124 | TPUC -- Short Term, Direct | 0 | -- | 0 | 0 | 0 | 0 | 0 | |
| 125 | TPUC -- Long Term, Alloc. | 202,881 | -- | -- | -- | -- | -- | -- | |
| 126 | TPUC -- Long Term, Direct | 0 | -- | 0 | 0 | 0 | 0 | 0 | |
| 127 | | | | | | | | | |
| 128 | RESERVES AND DEFERRALS: | | | | | | | | |
| 129 | Acc. Depr. Support Assets | 635,495 | -- | -- | -- | -- | -- | -- | |
| 130 | Acc. Depr. COE Switching | 980,613 | -- | -- | -- | -- | -- | -- | |
| 131 | Acc. Depr. COE Operator | 0 | -- | -- | -- | -- | -- | -- | |
| 132 | Acc. Depr. COE Transmission | 785,610 | -- | -- | -- | -- | -- | -- | |
| 133 | Acc. Depr. IOT Equipment | 0 | -- | -- | -- | -- | -- | -- | |
| 134 | Acc. Depr. Cable and Wire Facilities | 2,030,618 | -- | -- | -- | -- | -- | -- | |
| 135 | Acc. Depr. Other Plant | 0 | -- | 0 | 0 | 0 | 0 | 0 | |
| 136 | Accum. Amort., Tangible Inv. | 4,131 | -- | -- | -- | -- | -- | -- | |
| 137 | Accum. Amort., Intang. Inv. | 0 | -- | -- | -- | -- | -- | -- | |
| 138 | Accum. Amort., Other | 0 | -- | 0 | 0 | 0 | 0 | 0 | |
| 139 | Acc. Def. IT Support Assets | 0 | -- | -- | -- | -- | -- | -- | |
| 140 | Acc. Def. IT COE Switching | 0 | -- | -- | -- | -- | -- | -- | |
| 141 | Acc. Def. IT COE Operator | 0 | -- | -- | -- | -- | -- | -- | |
| 142 | Acc. Def. IT COE Trans. | 0 | -- | -- | -- | -- | -- | -- | |
| 143 | Acc. Def. IT IOT Equipment | 0 | -- | -- | -- | -- | -- | -- | |
| 144 | Acc. Def. IT C&WF | 0 | -- | -- | -- | -- | -- | -- | |
| 145 | Acc. Def. IT Unclassified | 58,152 | -- | 41,927 | 0 | 13,366 | 0 | 2,860 | |
| 146 | | | | | | | | | |
| 147 | OPERATING EXPENSES AND TAXES: | | | | | | | | |
| 148 | Network Support, Alloc. | 0 | -- | -- | -- | -- | -- | -- | |
| 149 | Network Support, Direct | 0 | -- | 0 | 0 | 0 | 0 | 0 | |
| 150 | General Support, Alloc. | 66,715 | -- | -- | -- | -- | -- | -- | |
| 151 | General Support, Direct | 0 | -- | 0 | 0 | 0 | 0 | 0 | |
| 152 | Central Office Eq., Alloc. | 166,410 | -- | -- | -- | -- | -- | -- | |
| 153 | Central Office Eq., Direct | 0 | -- | 0 | 0 | 0 | 0 | 0 | |
| 154 | Cust. Premises Equip. | 0 | -- | -- | -- | -- | -- | -- | |
| 155 | Coinless Pay Phone Exp. | 0 | -- | -- | -- | -- | -- | -- | |
| 156 | Other IOT | 0 | -- | -- | -- | -- | -- | -- | |
| 157 | IOT Direct | 0 | -- | 0 | 0 | 0 | 0 | 0 | |
| 158 | Cable & Wire, Alloc. | 190,810 | -- | -- | -- | -- | -- | -- | |
| 159 | Cable & Wire, Direct | 54,096 | -- | 27,622 | | 26,474 | 0 | 0 | |

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Kennebec Telephone Company
 ENDING DECEMBER 31, 2004

| | TOTAL COMPANY | Intrastate | | | | | TOTAL INTRASTATE | | |
|---|---------------|---------------------------|-----------|--------------|-----------|------------------|------------------|-----|---|
| | | Message Telephone Service | | Private Line | | TOTAL INTRASTATE | | | |
| | | InterLATA | IntraLATA | InterLATA | IntraLATA | | | | |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | |
| 176 Oth. Plt. and Equip., Alloc. | 0 | -- | -- | -- | 0 | -- | -- | 0 | 0 |
| 177 Oth. Plt. and Equip., Direct | 0 | -- | -- | -- | 0 | -- | -- | 0 | 0 |
| 178 Network Operations, Alloc. | 55,008 | -- | -- | -- | 0 | -- | -- | 0 | 0 |
| 179 Network Operations, Direct | 0 | -- | -- | -- | 0 | -- | -- | 0 | 0 |
| 180 Total Access Expense | 0 | -- | -- | -- | 0 | -- | -- | 0 | 0 |
| 181 Depr., Support Assets | 166,634 | -- | -- | -- | 0 | -- | -- | 0 | 0 |
| 182 Depr., COE Switching | 130,752 | -- | -- | -- | 0 | -- | -- | 0 | 0 |
| 183 Depr., COE Operator | 0 | -- | -- | -- | 0 | -- | -- | 0 | 0 |
| 184 Depr., COE Transmission | 123,773 | -- | -- | -- | 0 | -- | -- | 0 | 0 |
| 185 Depr., IOT Equipment | 0 | -- | -- | -- | 0 | -- | -- | 0 | 0 |
| 186 Depr., C&W Facilities | 238,632 | -- | -- | -- | 0 | -- | -- | 0 | 0 |
| 187 Amort., Tangible Assets | 4,131 | -- | -- | -- | 0 | -- | -- | 0 | 0 |
| 188 Amort., Intangible Assets | 0 | -- | -- | -- | 0 | -- | -- | 0 | 0 |
| 189 Other Amortization | 0 | -- | -- | -- | 0 | -- | -- | 0 | 0 |
| 190 Direct Assigned Amort. | 0 | -- | -- | -- | 0 | -- | -- | 0 | 0 |
| 191 Marketing, Allocable | 36,997 | -- | -- | -- | 0 | -- | -- | 0 | 0 |
| 192 Marketing, Direct | 0 | -- | -- | -- | 0 | -- | -- | 0 | 0 |
| 193 Operator Service, Alloc. | 1,371 | -- | -- | -- | 0 | -- | -- | 0 | 0 |
| 194 Operator Service, Direct | 0 | -- | -- | -- | 0 | -- | -- | 0 | 0 |
| 195 Classified Directory | 0 | -- | -- | -- | 0 | -- | -- | 0 | 0 |
| 196 Alphabetical Directory | 806 | -- | -- | -- | 0 | -- | -- | 0 | 0 |
| 197 Foreign Directory | 0 | -- | -- | -- | 0 | -- | -- | 0 | 0 |
| 198 Bus. Ofc., EU Presubscription | 0 | -- | -- | -- | 0 | -- | -- | 0 | 0 |
| 199 Bus. Ofc., EU MTS & WATS | 0 | -- | -- | -- | 0 | -- | -- | 0 | 0 |
| 200 Bus. Ofc., EU Access, P/L & all Other | 98,074 | -- | -- | -- | 0 | -- | -- | 0 | 0 |
| 201 Bus. Ofc., IXC Special Access | 0 | -- | -- | -- | 0 | -- | -- | 0 | 0 |
| 202 Bus. Ofc., IXC Switched Access | 0 | -- | -- | -- | 0 | -- | -- | 0 | 0 |
| 203 Bus. Ofc., IXC B & C Services | 0 | -- | -- | -- | 0 | -- | -- | 0 | 0 |
| 204 Coin Collect & Admin. | 0 | -- | -- | -- | 0 | -- | -- | 0 | 0 |
| 205 Cust. Svc., Direct | 0 | -- | -- | -- | 0 | -- | -- | 0 | 0 |
| 206 Cust. Serv., Msg. Process | 4,646 | -- | -- | -- | 0 | -- | -- | 0 | 0 |
| 207 Cust. Serv., Other B&C | 14,612 | -- | -- | -- | 0 | -- | -- | 0 | 0 |
| 208 Cust. Serv., CABS | 21,281 | -- | -- | -- | 0 | -- | -- | 0 | 0 |
| 209 Cust. Serv., EU Common Line | 0 | -- | -- | -- | 0 | -- | -- | 0 | 0 |
| 210 Other Cust. Serv., Alloc. | 487 | -- | -- | -- | 487 | -- | -- | 0 | 0 |
| 211 Other Cust. Serv., Direct | 0 | -- | -- | -- | 0 | -- | -- | 0 | 0 |
| 212 Exec. and Planning, Alloc. | 213,565 | -- | -- | -- | 0 | -- | -- | 0 | 0 |
| 213 Exec. and Planning, Direct | 0 | -- | -- | -- | 0 | -- | -- | 0 | 0 |

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Kennebec Telephone Company
ENDING DECEMBER 31, 2004

| | | Intrastate | | | | | | | |
|-------------------------|-----------------------------|------------------|----------------------|-------------------------|---------------------------|-----------|--------------|-----------|---------------------|
| | | TOTAL COMPANY | Source/ Allocator | Interstate and Other | Message Telephone Service | | Private Line | | TOTAL INTRASTATE |
| ***** FCC PART 36 ***** | | | | | InterLATA | IntraLATA | InterLATA | IntraLATA | |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | |
| 230 | Admin. & General, Allocable | 329,428 | -- | -- | -- | -- | -- | -- | |
| 231 | Admin. & General, Direct | 61,824 | -- | 42,828 | -- | 18,996 | 0 | 18,996 | |
| 232 | Non-income Taxes, Allocable | 0 | -- | -- | -- | -- | -- | -- | |
| 233 | Non-income Taxes, Direct | 250 | -- | 250 | 0 | 0 | 0 | 0 | |
| 234 | | | | | | | | | |
| 235 | OTHER INCOME STATEMENT: | | | | | | | | |
| 236 | State Income Tax Rate | 0.00% | -- | -- | -- | -- | -- | -- | |
| 237 | Federal Income Tax Rate | 34.00% | -- | -- | -- | -- | -- | -- | |
| 238 | Gross Receipts Tax Rate | 4.00% | -- | -- | -- | -- | -- | -- | |
| 239 | Rate of Return | 10.00% | -- | -- | -- | -- | -- | -- | |
| 240 | AFUDC | (10,243) | -- | -- | -- | -- | -- | -- | |
| 241 | ITC Amortization | 0 | -- | -- | -- | -- | -- | -- | |
| 242 | Other Return Adjustments | 0 | -- | 0 | 0 | 0 | 0 | 0 | |
| 243 | Contributions | 0 | -- | -- | -- | -- | -- | -- | |
| 244 | Interest Expense | 145,120 | -- | -- | -- | -- | -- | -- | |
| 245 | Capital Lease Expense | 0 | -- | -- | -- | -- | -- | -- | |
| 246 | Capitalized Payroll taxes | 0 | -- | -- | -- | -- | -- | -- | |
| 247 | Depreciation Adjustment | 0 | -- | -- | -- | -- | -- | -- | |
| 248 | Other Income Adjustments | 0 | -- | 0 | 0 | 0 | 0 | 0 | |
| 249 | Uncollectibles | 4,663 | -- | 0 | 0 | 4,663 | 0 | 4,663 | |
| 250 | Other Revenue Adjustments | 0 | -- | 0 | 0 | 0 | 0 | 0 | |
| 251 | Other Revenue Taxes | 0 | -- | 0 | 0 | 0 | 0 | 0 | |
| 252 | | | | | | | | | |

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Kennebec Telephone Company
 ENDING DECEMBER 31, 2004

| ***** FCC PART 36 ***** | | TOTAL COMPANY | Source/ Allocator | Interstate | | Intrastate | | TOTAL INTRASTATE | |
|-------------------------|-------------------------------------|------------------|----------------------|------------|--------------|------------|--------------|---------------------|-----------|
| | | | | Other | Private Line | | Private Line | | |
| | | | | | InterLATA | IntraLATA | InterLATA | | IntraLATA |
| | | | | | (E) | (F) | (G) | | (H) |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | |
| 271 | Working Loops | 884 | — | 11 | 9 | 0 | 0 | 26 | 26 |
| 272 | Equivalent Interexchange Cct. Miles | 15,497 | — | 0 | 4,747 | 0 | 0 | 4,867 | 4,867 |
| 273 | Interexchange Circuit Terminations | 222 | — | 0 | 11 | 0 | 0 | 74 | 74 |