



August 14, 2007

filed electronically in docket office on 08/16/07

The Honorable Eddie Roberson, Chairman
C/o Sharla Dillon
Tennessee Regulatory Authority
460 James Robeson Parkway
Nashville, TN 37243-0505

Re: Telecommunications Ad Valorem Tax Reduction Fund T.C.A 67-6-22,
Docket No. 07-00170

Dear Chairman Roberson,

TDS Telecom files in response to the Tennessee Regulatory Authority's July 19, 2007 letter from Ms. Darlene Standley regarding tariffs and supporting documentation reflecting the net property tax savings amounts passed through to business customers.

Enclosed please find the new property tax amounts to be flowed through to business customers of TDS Telecom for Concord telephone Exchange, Inc., Humphreys County Telephone Company, Tellico Telephone Company and Tennessee Telephone Company in the form of price adjustments. The price adjustment filing is to be effective on October 1, 2007.

Included in the filing are the following schedules:

1. Tariffs by company and support
2. Summary calculations of the "Net Property Tax Savings"
3. Support for Federal Universal Service Funds (FUSF) impact

Please contact me at 865-671-4753 with any questions.

Sincerely,

A handwritten signature in blue ink that reads "Bruce Mottern".

Bruce Mottern
Manager – State Government Affairs

Cc; Ms. Darlene Standley – Tennessee Regulatory Authority
Mr. Roger Knight – Tennessee Regulatory Authority
Ms. Rachelle Drone – TDS Telecom

PO BOX 22995
KNOXVILLE, TN 37933-0995
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KNOXVILLE, TN 37932
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GENERAL EXCHANGE TARIFF

TENNESSEE TELEPHONE COMPANY
Tennessee

Section 2
Sixteenth Revised Sheet 7
Cancels Fifteenth Revised Sheet 7

LOCAL EXCHANGE SERVICE

1. GENERAL

The rates quoted below entitle the customers in each exchange to call the exchanges listed under Calling Scope without incurring additional charges.

Exchange	Calling Scope
1. Clifton	Collinwood and Waynesboro
2. Cornersville	Lewisburg, Petersburg, Belfast and Chapel Hill
3. Darden	Decaturville, Lexington, Parsons, and Scotts Hill
4. Lobelville	Linden
5. Sardis	Lexington and Scotts Hill
6. Collinwood	Clifton and Waynesboro
7. Decaturville	Darden, Parsons and Scotts Hill
8. Linden	Lobelville
9. Scotts Hill	Decaturville, Lexington, Parsons, Sardis and Darden
10. Bruceton	Huntingdon Customers in Benton County can also call: Camden Customers in Carroll County can also call: Atwood, Cedar Grove, McKenzie and Trezevant
11. Parsons	Darden, Decaturville and Scotts Hill
12. Waynesboro	Clifton and Collinwood

2. RATES

	Individual Line	PBX Business Trunk	Rotary Key
Business	\$28.50	\$46.80	\$43.90
Price Adjustment Pursuant to Tennessee Code 67-6-222		(3.80)	(3.80)
Effective Tariffed Rate		\$43.00	\$40.10
Residence	\$11.60	N/A	N/A

(I)
(R)

ISSUED: August 16, 2007

EFFECTIVE: October 1, 2007

BY: Jeff Jung, Vice President

GENERAL EXCHANGE TARIFF

TENNESSEE TELEPHONE COMPANY
Tennessee

Section 2
Seventeenth Revised Sheet 8
Cancels Sixteenth Revised Sheet 8

LOCAL EXCHANGE SERVICE

MT. JULIET

1. GENERAL

- A. The rates quoted herein entitle the subscribers of this exchange to call, without additional charge, subscribers in the exchange service area of: Nashville, LaVergne, Lebanon, Watertown, Goodlettsville, Old Hickory and Donelson.

2. RATES

- A. Inside the base rate area as specified on the map filed with Tennessee Public Service Commission.

	Individual <u>Line</u>	PBX Business <u>Trunk</u>	Rotary <u>Key Line</u>	
Business	\$38.50	\$59.60	\$55.90	
Price Adjustment Pursuant to Tennessee Code 67-6-222		(3.80)	(3.80)	(I)
Effective Tariffed Rate		\$55.80	\$52.10	(R)
Residence	15.70	--	21.00	

ISSUED: August 16, 2007

EFFECTIVE: October 1, 2007

BY: Jeff Jung, Vice President

GENERAL EXCHANGE TARIFF

TENNESSEE TELEPHONE COMPANY
Tennessee

Section 2
Seventeenth Revised Sheet 9
Cancels Sixteenth Revised Sheet 9

LOCAL EXCHANGE SERVICE

LAVERGNE

1. GENERAL

- A. The rates quoted herein entitle the subscribers of this exchange to call, without additional charge, subscribers in the exchange service area of: Nashville, Mt. Juliet, Smyrna, Nolensville, Goodlettsville, Old Hickory, Murphreesboro and Fosterville. In addition, effective January 1, 1991, those customers residing in Davidson County will be entitled to full metropolitan calling privileges as defined in the tariffs of South Central Bell.

2. RATES

- A. Inside the base rate area as specified on map filed with Tennessee Public Service Commission.

	Individual <u>Line</u>	PBX Business <u>Trunk</u>	Rotary <u>Key Line</u>	
Business	\$38.50	\$59.60	\$55.90	
Price Adjustment Pursuant to Tennessee Code 67-6-222		(3.80)	(3.80)	(I)
Effective Tariffed Rate		\$55.80	\$52.10	(R)
Residence	15.70	--	21.00	

ISSUED: August 16, 2007

EFFECTIVE: October 1, 2007

BY: Jeff Jung, Vice President

GENERAL EXCHANGE TARIFF

TENNESSEE TELEPHONE COMPANY
Tennessee

Section 2
Sixteenth Revised Sheet 10
Cancels Fifteenth Revised Sheet 10

LOCAL EXCHANGE SERVICE

HALLS CROSSROADS

1. GENERAL

- A. The rates quoted herein entitle the subscribers of this exchange to call, without additional charge, subscribers in the exchange service area of: Claxton, Concord, Powell, Maynardville, Knoxville and Fountain City, Mascot and Strawberry Plains. Effective August 1, 1990, subscribers will participate in the Knoxville Metropolitan Area Calling Plan as defined in the tariffs of South Central Bell.

2. RATES

- A. Inside the base rate area as specified on map filed with Tennessee Public Service Commission.

	Individual <u>Line</u>	PBX Business <u>Trunk</u>	Rotary <u>Key Line</u>	
Business	\$30.15	\$59.60	\$55.90	
Price Adjustment Pursuant to Tennessee Code 67-6-222		(3.80)	(3.80)	(I)
Effective Tariffed Rate		\$55.80	\$52.10	(R)
Residence	\$11.85	--	--	

ISSUED: August 16, 2007

EFFECTIVE: October 1, 2007

BY: Jeff Jung, Vice President

GENERAL EXCHANGE TARIFF

CONCORD TELEPHONE EXCHANGE, INC.
Tennessee

Part III
Fourteenth Revised Sheet 5
Cancels Thirteenth Revised Sheet 5

LOCAL EXCHANGE SERVICE

1. GENERAL

The rates quoted herein entitle the subscribers of this exchange to call, without additional charge, subscribers in the Knoxville metropolitan calling area as defined in the tariffs of South Central Bell.

2. RATES

	<u>Monthly Rate</u>	
Business, one-party	\$30.15	
Residence, one-party	\$11.85	
Rotary Lines:		
Business	\$42.60	
Price Adjustment Pursuant to Tennessee Code 67-6-222	(3.80)	(I)
Effective Tariffed Rate	\$38.80	(R)
Residence	\$16.35	
* Business Trunk	\$49.70	
Price Adjustment Pursuant to Tennessee Code 67-6-222	(3.80)	(I)
Effective Tariffed Rate	\$45.90	(R)
* Includes ground or loop start, group hunting and also applies to individual lines within a common group which are pooled and connected to customer premises common equipment.		

ISSUED: August 16, 2007

EFFECTIVE: October 1, 2007

BY: Jeff Jung, Vice President

TDS Telecom - Tennessee
October 1, 2007 Price Adjustment
As of August 1, 2007

Sch. 1

Ln.	Description	Concord	HCTC	Tellico	TN Tel	Total
	(a)	(b)	(c)	(d)	(e)	(f) (b+c+d+e)
1	Total Equity Amount Received in 2007 from the state of Tennessee	\$ 86,731	\$ 9,663	\$ 30,321	\$ 197,204	\$ 323,920
2	Jurisdictional Separations Impact (Part 36/69) line 1 x 25%)	NA	2,416	7,580	49,301	59,297
3	Impact to USF support, If applicable (support included)	NA	3,407	11,100	-	14,507
4	Net Tax Savings to Company to be flowed through to business customers (line 1 less lines 2 and 3)	\$ 86,731	\$ 3,840	\$ 11,641	\$ 147,903	\$ 250,116
5	Prior Year Rate Reduction (Line 9 of 2006 price adjustment filing)	111,722	3,200	5,116	31,198	151,236
6	Difference (Line 4 less Line 5)	\$ (24,991)	\$ 640	\$ 6,525	\$ 116,705	\$ 98,880
7	Net pass through amount (tariff rates adjusted by this amount)	<u>\$ 86,731</u>	<u>\$ 3,840</u>	<u>\$ 11,641</u>	<u>\$ 147,903</u>	<u>\$ 250,116</u>

Notes:

Line 1 - Per Office of State Assessed Properties check dated May 28, 2007

Line 2 - Used 25% to reflect the interstate reduction from lower property tax

Line 3 - Reflects reduction of USF draw from lower property tax amount

Line 4 - Impact on intrastate operations due to property tax reduction

Line 5 - Rate reduction flowed through to customers from October 1, 2005 Through September 30, 2006

TDS Telecom - Tennessee
October 1, 2007 Price Adjustment
As of August 1, 2007

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	(a)	(b)	(c)	(d)	(e)	(f) (b+c+d+e)
1	Total Equity Amount Received in 2006 from the state of Tennessee	\$ 86,731	\$ 9,663	\$ 30,321	\$ 197,204	\$ 323,920
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Line 5 - Rate reduction flowed through to customers from October 1, 2005 Through September 30, 2006

SAC NAME HUMPHREYS COUNTY TEL

SAC: 290566

Comp # 466

I. EXCHANGE CARRIER/DATA IDENTIFICATION

- (010) Study Area Code Name
 (020) Contact Name
 (030) Contact Telephone Number
 (040) USF Data Collection Period

HUMPHREYS COUNTY TEL
 Jeffrey M. Johnson
 (608) 864-4197
 2006-1

HUMPHREYS COUNTY TEL "WHAT IF" MORE

PROPERTY TAXES

Data LN	Description	Data Source	Data Line	2006-1 Amount	ADJ - What If	ADJ - What If	ADJ - What If	ADJ - What If	ADJ - What If	2006-1 Amount	# Dif "What If"	% Dif "What If"
											Vs. Actual	Vs. Actual
6.	"D" Factor - COE (Gross Allocator). COE Category 4.13 divided by Total Plant in Service. [AL2/Act 2001]			0.1085						0.1085	(0.0000)	0.00%
7.	Materials & Supplies assigned to C&WF Cat 1. [AL5 x Act 1220]			3,494						3,494	(0)	0.00%
8.	Material & Supplies assigned to Central Office Equipment Category 4.13. [AL6 x Act 1220]			643						643	(0)	0.00%
9.	Accumulated Depreciation plus Net Noncurrent Deferred Operating Income Taxes assigned to C&WF Category 1. [AL3 x [(Accts 3100.2410 + 4340.2410) + (Accts 2680.2140/Act 2680) x Act 3400]]			1,621,286						1,621,286	(0)	0.00%
10.	Accumulated Depreciation plus Net Noncurrent Deferred Operating Income Taxes assigned COE Category 4.13. [AL4 x [(Accts 3100.COE + 4340.COE) + ((Accts 2680.COE/ Act 2680) x Act 3400)]]			400,968						400,968	(0)	0.00%
11.	RESERVED											
12.	RESERVED											
13.	Cable & Wire Facilities Maintenance Expense assigned to Category 1. [(AL3 x (Act 2410 - Benefits - Rents))]			31,077						31,077	(0)	0.00%
14.	Central Office Equipment Maintenance Expense assigned to Category 4.13. [AL4 x (Accts(6210 + 6220 + 6230 - Benefits - Rents))]			18,533						18,533	(0)	0.00%
15.	Network Support Expenses plus General Support Expenses assigned to C&WF Category 1 and COE Category 4.13. [(AL5 + AL6) x (Accts(6110+6120 - Benefits - Rents))]			8,476						8,476	(0)	0.00%
16.	Network Operations Expenses assigned to C&WF Category 1 and COE Category 4.13. [(AL5 + AL6) x (Act 6530-Benefits)]			105,864						105,864	(0)	0.00%
17.	Depreciation and Amortization Expense assigned to C&WF Category 1. [AL3 x [(Act 6560.C&WF + (Act 2680.2410/Act 2680) x Act 6560.2680)]]			166,923						166,923	(0)	0.00%
18.	Depreciation and Amortization Expense assigned to COE Cat. 4.13. [AL4 x [(Act 6560.COE) + (Act 2680.2230/Act 2680) x Act 2680.6560)]]			35,502						35,502	(0)	0.00%
19.	Corporate Operations Exp. Assigned C&WF Cat 1 and COE Cat 4.13. [(AL5 + AL6) x (Act 6710 + Act 6720)]			165,039						165,039	(0)	0.00%
20.	Operating Taxes assigned C&WF Cat 1 and COE Cat 4.13. [(AL5 + AL6) x Act 7200]			203,204						208,573	5,369	2.64%
21.	Benefits assigned C&WF Cat 1 and COE Cat 4.13. [(AL5 + AL6) x Benefits]			46,781						46,781	(0)	0.00%
22.	Rents assigned C&WF Cat 1 and COE Cat 4.13. [(AL5 + AL6) x Rents]			13,905						13,905	(0)	0.00%
23.	RETURN COMPONENT for C&WF Cat. 1. [(AL1 + AL7 - AL9) x .1125]			134,623						134,623	(0)	0.00%
24.	RETURN COMPONENT for COE Cat 4.13. [(AL2 + AL8 - AL10) x .1125]			13,202						13,202	(0)	0.00%
25.	TOTAL UNSEPARATED COSTS. [Sum of lines AL13 thru AL24]			\$943,129						\$948,498	\$5,369	0.57%
26.	STUDY AREA COST PER LOOP. [AL25/Loops 1.1-1.3]			\$496.38						\$499.21	\$2.83	0.57%
27.	National Average			\$343.78						\$343.78	\$0.00	0.00%
28.	National Average X 1.15			\$395.35						\$395.35	\$0.00	0.00%
29.	National Average X 1.50			\$515.67						\$515.67	\$0.00	0.00%
30.	Amount of cost per loop over 150% of National Average			\$0.00						\$0.00	\$0.00	Not Apply
31.	Applicable loop cost between 115-150% of National Average			\$101.03						\$103.86	\$2.83	2.80%
32.	EXPENSE ADJUSTMENT AT .65 RATE [Applies to Loop Cost between 115-150% of National Average at .65 rate]			\$65.67						\$67.51	\$1.84	2.80%
33.	EXPENSE ADJUSTMENT AT .75 RATE [Applies to Loop Cost over 150% of National Average at .75 rate]			\$0.00						\$0.00	\$0.00	Not Apply
34.	TOTAL STUDY AREA USF HCL EXPENSE ADJUSTMENT			\$121,624						\$125,030	\$3,407	2.80%

AUG 08 '07 13:32 TO-918656753881

FROM-TDS TELECOM GOVT. & REG.

T-762 P. 05/11 F-625

SAC NAME TELlico TELEPHONE

SAC: 290578

Comp # 240

I. EXCHANGE CARRIER/DATA IDENTIFICATION

(010) Study Area Code Name
 (020) Contact Name
 (030) Contact Telephone Number
 (040) USF Data Collection Period

TELlico TELEPHONE
 Jeffrey M. Johnson
 (608) 664-4197
 2006-1

TELlico TELEPHONE "WHAT IF" MORE

PROPERTY TAXES

Data LN	Description	Data Source	Data Line	2006-1 Amount	ADJ - What If	ADJ - What If	ADJ - What If	ADJ - What If	2006-1 Amount	# Dif "What If" Vs. Actual	% Dif "What If" Vs. Actual
II. WORKING LOOPS											
(060)	Total Loops - (Cat 1.1, 1.2 and 1.3)	OSP Records	(060)	9,828					9,828	0	0.00%
(070)	Category 1.3 Loops - (Excluding Cat 1.3 TWX Loops)	OSP Records	(070)	9,758					9,758	0	0.00%
(080)	Reserved - NO ENTRY REQUIRED		(080)						0	0	
III. INVESTMENT, EXPENSES, AND TAXES											
Net Plant Investment											
(160)	Acct 2001 - Telephone Plant in Service	General Ledger W. Adj	(160)	28,304,407					28,304,407	0	0.00%
(170)	Acct 1220 - Material and Supplies	General Ledger W. Adj	(170)	34,807					34,807	0	0.00%
(190)	Acct 3100 - Accumulated Depreciation	General Ledger W. Adj	(190)	18,362,417					18,362,417	0	0.00%
(195)	Acct 3400 - Accumulated Amortization Tangible	General Ledger W. Adj	(195)	36,248					36,248	0	0.00%
(200)	Reserved - NO ENTRY REQUIRED		(200)						0	0	
(205)	Reserved - NO ENTRY REQUIRED		(205)						0	0	
(210)	Acct 4340 - Net Noncurrent Deferred Operating Income Taxes	General Ledger W. Adj	(210)	925,733					925,733	0	0.00%
(220)	Net Plant Investment (Sum of Lines 160+170 minus Lines 190 through 210)	General Ledger W. Adj	(220)	9,014,816	0.00	0.00	0.00	0.00	9,014,816	0	0.00%
Selected Plant Accounts											
(230)	Acct 2210 - Central Office Switching Equipment	General Ledger W. Adj	(230)	4,449,725					4,449,725	0	0.00%
(235)	Acct 2220 - Operator System Equipment	General Ledger W. Adj	(235)	0					0	0	Not Apply
(240)	Acct 2230 - Central Office Transmission Equipment	General Ledger W. Adj	(240)	6,491,551					6,491,551	0	0.00%
(245)	Total Central Office Equipment (Sum of Lines 230 through 240)	General Ledger W. Adj	(245)	10,941,276	0.00	0.00	0.00	0.00	10,941,276	0	0.00%
(250)	Circuit Equipment Category 4.13	Private per CS	(250)	4,068,854					4,068,854	0	0.00%
(255)	Acct 2410 - Cable & Wire Facilities Total	General Ledger W. Adj	(255)	15,552,241					15,552,241	0	0.00%
(260)	Acct 3100 (2210) - Accumulated Depreciation Central Office Switching	General Ledger W. Adj	(260)	3,464,763					3,464,763	0	0.00%
(265)	Acct 3100 (2220) - Accumulated Depreciation Operator System	General Ledger W. Adj	(265)	0					0	0	Not Apply
(270)	Acct 3100 (2230) - Accumulated Depreciation Central Office Transmission	General Ledger W. Adj	(270)	4,598,940					4,598,940	0	0.00%
(275)	Acct 3100 (2210-2230) - Total Accumulated Depreciation Central Office Equipment (Sum of Lines 260 thru 270)	General Ledger W. Adj	(275)	8,063,703	0.00	0.00	0.00	0.00	8,063,703	0	0.00%
(280)	Acct 3100 (2410) - Accumulated Depreciation C&WF	General Ledger W. Adj	(280)	9,160,436					9,160,436	0	0.00%
(285)	Reserved - NO ENTRY REQUIRED		(285)						0	0	
(290)	Reserved - NO ENTRY REQUIRED		(290)						0	0	
(295)	Reserved - NO ENTRY REQUIRED		(295)						0	0	
(300)	Reserved - NO ENTRY REQUIRED		(300)						0	0	
(305)	Reserved - NO ENTRY REQUIRED		(305)						0	0	
(310)	Acct 4340 (2210) - Net Noncurrent Deferred Operating Income Taxes - Central Office Switching	General Ledger W. Adj	(310)	139,326					139,326	0	0.00%
(315)	Acct 4340 (2220) - Net Noncurrent Deferred Operating Income Taxes - Operator System	General Ledger W. Adj	(315)	0					0	0	Not Apply
(320)	Acct 4340 (2230) - Net Noncurrent Deferred Operating Income Taxes - Central Office Transmission	General Ledger W. Adj	(320)	203,258					203,258	0	0.00%
(325)	Acct 4340 (2210-2230) - Net Noncurrent Deferred Operating Income Taxes - Central Office Equipment (Sum of Lines 310 through 320)	General Ledger W. Adj	(325)	342,584	0.00	0.00	0.00	0.00	342,584	0	0.00%
(330)	Acct 4340 (2410) - Net Noncurrent Deferred Operating Income Taxes - C&WF	General Ledger W. Adj	(330)	491,387					491,387	0	0.00%
Plant Specific Operation Expense											
(335)	Acct 6110 - Network Support Expense Total	General Ledger W. Adj	(335)	14,163					14,163	0	0.00%
(340)	Acct 6110 - Benefits Portion of Network Support Expense	General Ledger W. Adj	(340)	1,166					1,166	0	0.00%
(345)	Acct 6110 - Rents Portion of Network Support Expense	General Ledger W. Adj	(345)	3,163					3,163	0	0.00%
(350)	Acct 6120 - General Support Expense Total	General Ledger W. Adj	(350)	114,763					114,763	0	0.00%
(355)	Acct 6120 - Benefits Portion of General Support Expense	General Ledger W. Adj	(355)	13,551					13,551	0	0.00%
(360)	Acct 6120 - Rents Portion of General Support Expense	General Ledger W. Adj	(360)	3,120					3,120	0	0.00%
(365)	Acct 6210 - Central Office Switching Expense - Total Switching Expense - Total	General Ledger W. Adj	(365)	106,697					106,697	0	0.00%
(370)	Acct 6210 - Benefits Portion of COE Switching Expense	General Ledger W. Adj	(370)	2,221					2,221	0	0.00%
(375)	Acct 6210 - Rents Portion of Central Office Switching Expense	General Ledger W. Adj	(375)	13,885					13,885	0	0.00%
(380)	Acct 6220 - Operator System Expense - Total	General Ledger W. Adj	(380)	0					0	0	Not Apply
(385)	Acct 6220 - Benefits Portion of Operator System Expense	General Ledger W. Adj	(385)	0					0	0	Not Apply
(390)	Acct 6220 - Rents Portion of Operator System Expense	General Ledger W. Adj	(390)	0					0	0	Not Apply
(395)	Acct 6230 - Central Office Expense - Transmission Equipment - Total	General Ledger W. Adj	(395)	123,399					123,399	0	0.00%
(400)	Acct 6230 - Benefits Portion of Central Office Expense - Transmission	General Ledger W. Adj	(400)	49,858					49,858	0	0.00%
(405)	Acct 6230 - Rents Portion of Central Office Expense - Transmission	General Ledger W. Adj	(405)	0					0	0	Not Apply
(410)	365+380+395	General Ledger W. Adj	(410)	230,096	0.00	0.00	0.00	0.00	230,096	0	0.00%
(415)	Reserved - NO ENTRY REQUIRED		(415)						0	0	
(420)	Reserved - NO ENTRY REQUIRED		(420)						0	0	
(425)	Reserved - NO ENTRY REQUIRED		(425)						0	0	
(430)	Acct 6410 - Cable and Wire Facilities Expense - Total	General Ledger W. Adj	(430)	374,761					374,761	0	0.00%

AUG 08 '07 13:33

TO-918656753801

FROM-TDS TELECOM GOVT. & REG.

T-762 P.06/11 F-625

Received Fax :

Aug 08 2007 2:10PM

Fax Station : TDS TEL

P. 6

SAC NAME TELlico TELEPHONE

SAC: 290578

Comp # 240

I. EXCHANGE CARRIER/DATA IDENTIFICATION

- (010) Study Area Code Name
 (020) Contact Name
 (030) Contact Telephone Number
 (040) USF Data Collection Period

TELlico TELEPHONE
 Jeffrey M. Johnson
 (608) 664-4197
 2006-1

TELlico TELEPHONE "WHAT IF" MORE

PROPERTY TAXES

Data LN	Description	Data Source	Data Line	2006-1 Amount	ADJ - What If	ADJ - What If	ADJ - What If	ADJ - What If	ADJ - What If	# Dif "What If"	% Dif "What If"
(435)	Acct 6410 - Benefits Portion Cable and Wire Facilities Expense	General Ledger W. Adj.	(435)	87,183						87,183	0 0.00%
(440)	Acct 6410 - Rents Portion Cable and Wire Facilities Expense	General Ledger W. Adj.	(440)	109,442						109,442	0 0.00%
(445)	Total Plant Specific Expense (Sum of Lines 335+350+365+380+395+430)	General Ledger W. Adj.	(445)	733,783	0.00	0.00	0.00	0.00		733,783	0 0.00%
Plant Non Specific Expense											
(450)	Acct 6530 - Network Operations Expense - Total	General Ledger W. Adj.	(450)	578,783						578,783	0 0.00%
(455)	Acct 6530 - Benefits Portion Network Operations Expense	General Ledger W. Adj.	(455)	74,834						74,834	0 0.00%
(465)	Reserved - NO ENTRY REQUIRED		(465)							0	0 0.00%
(470)	Reserved - NO ENTRY REQUIRED		(470)							0	0 0.00%
(480)	Reserved - NO ENTRY REQUIRED		(480)							0	0 0.00%
(485)	Reserved - NO ENTRY REQUIRED		(485)							0	0 0.00%
(500)	Reserved - NO ENTRY REQUIRED		(500)							0	0 0.00%
(505)	Reserved - NO ENTRY REQUIRED		(505)							0	0 0.00%
Depreciation and Amortization Expenses											
(510)	Acct 6560 (2210) - Depreciation And Amortization Expense - CO Switching	General Ledger W. Adj.	(510)	370,978						370,978	0 0.00%
(515)	Acct 6560 (2220) - Depreciation And Amortization Expense - Operator System	General Ledger W. Adj.	(515)	0						0	0 Not Apply
(520)	Acct 6560 (2230) - Depreciation and Amortization Expense - CO Transmission	General Ledger W. Adj.	(520)	585,656						585,656	0 0.00%
(525)	Acct 6560 (2210-2230) - Depreciation and Amortization Central Office Equipment (Sum of Lines 510 thru 520)	General Ledger W. Adj.	(525)	956,634	0.00	0.00	0.00	0.00		956,634	0 0.00%
(530)	Acct 6560 (2410) - Depreciation and Amortization Expense - C&W Facilities	General Ledger W. Adj.	(530)	925,184						925,184	0 0.00%
Corporate Operating Expenses											
(535)	Acct 6710 Executive and Planning Expense - Total	General Ledger W. Adj.	(535)	144,267						144,267	0 0.00%
(540)	Acct 6710 Benefits Portion Executive and Planning Expense	General Ledger W. Adj.	(540)	9,337						9,337	0 0.00%
(550)	Acct 6720 - General Administrative Expense - Total	General Ledger W. Adj.	(550)	946,245						946,245	0 0.00%
(555)	Acct 6720 - Benefits Portion - General Administrative Expense	General Ledger W. Adj.	(555)	45						45	0 0.00%
(565)	Total Corporate Operations Expense (Sum of Lines 535 + 550)	General Ledger W. Adj.	(565)	1,090,512	0.00	0.00	0.00	0.00		1,090,512	0 0.00%
Other Expenses and Revenues											
(600)	Benefits Portion of All Operating Expenses - Total Operating Expenses - Total	General Ledger W. Adj.	(600)	335,692	0.00	0.00	0.00	0.00		335,692	0 0.00%
(610)	Rents Portion of All Operating Expenses - Total	General Ledger W. Adj.	(610)	129,610	0.00	0.00	0.00	0.00		129,610	0 0.00%
(620)	Reserved - NO ENTRY REQUIRED		(620)							0	0 0.00%
(630)	Reserved - NO ENTRY REQUIRED		(630)							0	0 0.00%
Taxes											
(650)	Acct 7200 - Operating Taxes	General Ledger W. Adj.	(650)	723,862					26,454	750,316	26,454 3.65%
(655)	Reserved - NO ENTRY REQUIRED		(655)							0	0 0.00%
IV. PART 36 - COST STUDY DATA											
(700)	Cost Study Average Cable and Wire Facilities Acct 2410	Cost Study	(700)	15,410,600						15,410,600	0 0.00%
(710)	Cost Study Average Cable and Wire Facilities Cat. 1 - Total Exchange Line	Cost Study	(710)	14,217,830						14,217,830	0 0.00%
V. AMORTIZABLE TANGIBLE ASSETS (Refer to instructions prior to completing this section)											
(800)	Acct 2680 - Amortizable Tangible Assets	General Ledger W. Adj.	(800)	95,833						95,833	0 0.00%
(805)	Acct 2680 (2230) - Amortizable Tangible Assets - CO Transmission	General Ledger W. Adj.	(805)	95,833						95,833	0 0.00%
(810)	Acct 2680 (2230) - Amortizable Tangible Assets - CO Transmission Allocated to Category 4.13	General Ledger W. Adj.	(810)	0						0	(0) -100.00%
(815)	Acct 2680 (2410) - Amortizable Tangible Assets - Cable and Wire Facilities	General Ledger W. Adj.	(815)	0						0	(0) -100.00%
(820)	Acct 2680 (2410) - Amortizable Tangible Assets - Cable and Wire Facilities Allocated to Category 1	General Ledger W. Adj.	(820)	0						0	(0) -100.00%
(830)	Acct 6560 (2680) - Depreciation & Amortization Expense - Amortizable Tangible	General Ledger W. Adj.	(830)	31,147						31,147	0 0.00%

VI. COMMENTS / SIGNIFICANT CHANGE EXPLANATION

Recorded with 2005 study

ALG LN	Description	ALG Formula	What If ALG Formula	
1.	Cable & Wire Facilities plus C&WF portion of Capital Leases assigned to Category 1 [(Acct 2410 x (Cost Study C&WF/CS C&WF Exc. WB)) + Acct 2680.2410]	14,348,508	14,348,508	(0) 0.00%
2.	Central Office Equipment plus COE portion of Capital leases assigned to Cat. 4.13 [COE Cat 4.13 + Acct 2680.2230]	4,068,854	4,068,854	(0) 0.00%
3.	"A" Factor - C&WF. C&WF Cat 1 divided by Total C&WF. [AL1/(Acct 2410 + Acct 2680.2410)]	0.9226	0.9226	0.0000 0.00%
4.	"B" Factor - COE. COE Cat 4.13 divided by Total COE. [AL2/(Accts (2210+2220+2230) + (2680.2230))]	0.3687	0.3687	(0.0000) 0.00%
5.	"C" Factor - C&WF (Gross Allocator). C&WF Category 1 divided by Total Plant in Service. [AL1/Acct 2001]	0.5069	0.5069	(0.0000) 0.00%

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Aug 08 2007 2:10PM

FROM-TDS TELECOM GOVT. & REG.

Fax Station : TDS TEL

T-762 P. 07/11 F-625

SAC NAME TELlico TELEPHONE

SAC: 290578

Comp # 240

I. EXCHANGE CARRIER/DATA IDENTIFICATION

(010) Study Area Code Name

(020) Contact Name

(030) Contact Telephone Number

(040) USF Data Collection Period

TELLICO TELEPHONE

Jeffrey M. Johnson

(808) 664-4197

2006-1

TELLICO TELEPHONE "WHAT IF" MORE

PROPERTY TAXES

Data LN	Description	Data Source	Data Line	2006-1 Amount	ADJ - What If	ADJ - What If	ADJ - What If	ADJ - What If	ADJ - What If	# Dif "What If"	% Dif "What If"
					2006-1	Amount	Vs. Actual				
6	"D" Factor - COE (Gross Allocator) COE Category 4.13 divided by Total Plant in Service. [AL2/Acct 2001]			0.1438							
7	Materials & Supplies assigned to C&WF Cat 1. [AL5 x Acct 1220]			17,645							
8	Material & Supplies assigned to Central Office Equipment Category 4.13. [AL6 x Acct 1220]			5,004							
9	Accumulated Depreciation plus Net Noncurrent Deferred Operating Income Taxes assigned to C&WF Category 1. [AL3 x [(Accts 3100.2410 + 4340.2410) + (Accts 2680.2140/Acct 2680) x Acct 3400]]			8,904,778							
10	Accumulated Depreciation plus Net Noncurrent Deferred Operating Income Taxes assigned COE Category 4.13. [AL4 x [(Accts 3100.COE + 4340.COE) + (Accts 2680.COE/ Acct 2680) x Acct 3400]]			3,112,359							
11	RESERVED										
12	RESERVED										
13	Cable & Wire Facilities Maintenance Expense assigned to Category 1. [(AL3 x (Acct 2410 - Benefits - Rents))]			164,348							
14	Central Office Equipment Maintenance Expense assigned to Category 4.13. [AL4 x (Accts(6210 + 6220 + 6230 - Benefits - Rents))]			60,506							
15	Network Support Expenses plus General Support Expenses assigned to C&WF Category 1 and COE Category 4.13. [(AL5 + AL6) x (Accts(6110+6120 - Benefits - Rents))]			70,226							
16	Network Operations Expenses assigned to C&WF Category 1 and COE Category 4.13. [(AL5 + AL6) x (Acct 6530-Benefits)]			327,914							
17	Depreciation and Amortization Expense assigned to C&WF Category 1. [AL3 x [(Acct 6560.C&WF + (Acct 2680.2410/Acct 2680) x Acct 6560.2680)]]			853,575							
18	Depreciation and Amortization Expense assigned to COE Cat. 4.13. [AL4 x [(Acct 6560.COE) + (Acct 2680.2230/Acct 2680) x Acct 2680.6560)]]			364,148							
19	Corporate Operations Exp. Assigned C&WF Cat 1 and COE Cat 4.13. [(AL5 + AL6) x (Acct 6710 + Acct 6720)]			709,584							
20	Operating Taxes assigned C&WF Cat 1 and COE Cat 4.13. [(AL5 + AL6) x Acct 7200]			471,009							
21	Benefits assigned C&WF Cat 1 and COE Cat 4.13. [(AL5 + AL6) x Benefits]			212,326							
22	Rents assigned C&WF Cat 1 and COE Cat 4.13. [(AL5 + AL6) x Rents]			84,336							
23	RETURN COMPONENT for C&WF Cat 1. [(AL1 + AL7 - AL9) x .1125]			614,405							
24	RETURN COMPONENT for COE Cat 4.13. [(AL2 + AL8 - AL10) x .1125]			108,169							
25	TOTAL UNSEPARATED COSTS. [Sum of lines AL13 thru AL24]			\$4,040,547							
26	STUDY AREA COST PER LOOP. [AL25/Loops 1.1-1.3]			\$411.13							
27	National Average			\$343.78							
28	National Average X 1.15			\$395.35							
29	National Average X 1.50			\$515.67							
30	Amount of cost per loop over 150% of National Average			\$0.00							
31	Applicable loop cost between 115-150% of National Average			\$15.78							
32	EXPENSE ADJUSTMENT AT .65 RATE [Applies to Loop Cost between 115-150% of National Average at .65 rate]			\$10.26							
33	EXPENSE ADJUSTMENT AT .75 RATE [Applies to Loop Cost over 150% of National Average at .75 rate]			\$0.00							
34	TOTAL STUDY AREA USF HCL EXPENSE ADJUSTMENT			\$100,107							

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Fax Station : TDS TEL

P. 8

SAC NAME TENNESSEE TELEPHONE

SAC: 290575

Comp # 61

I. EXCHANGE CARRIER/DATA IDENTIFICATION

(010) Study Area Code Name
 (020) Contact Name
 (030) Contact Telephone Number
 (040) USF Data Collection Period

TENNESSEE TELEPHONE
 Jeffrey M. Johnson
 (608) 664-4197
 2006-1

TENNESSEE TELEPHONE "WHAT IF" MORE

PROPERTY TAXES

Data LN	Description	Data Source	Data Line	2006-1 Amount	ADJ - What If	ADJ - What If	ADJ - What If	ADJ - What If	ADJ - What If	2006-1 Amount	# Dif "What If" Vs. Actual	% Dif "What If" Vs. Actual
II. WORKING LOOPS												
(060)	Total Loops - (Cat 1.1, 1.2 and 1.3)	OSP Records	(060)	66,146						66,146	0	0.00%
(070)	Category 1.3 Loops - (Excluding Cat 1.3 TWX Loops)	OSP Records	(070)	65,449						65,449	0	0.00%
(080)	Reserved - NO ENTRY REQUIRED		(080)							0	0	
III. INVESTMENT, EXPENSES, AND TAXES												
Net Plant Investment												
(160)	Acct 2001 - Telephone Plant in Service	General Ledger W. Adj	(160)	154,727,021						154,727,021	0	0.00%
(170)	Acct 1220 - Material and Supplies	General Ledger W. Adj	(170)	315,607						315,607	0	0.00%
(190)	Acct 3100 - Accumulated Depreciation	General Ledger W. Adj	(190)	101,494,205						101,494,205	0	0.00%
(195)	Acct 3400 - Accumulated Amortization Tangible	General Ledger W. Adj	(195)	700,944						700,944	0	0.00%
(200)	Reserved - NO ENTRY REQUIRED		(200)							0	0	
(205)	Reserved - NO ENTRY REQUIRED		(205)							0	0	
(210)	Acct 4340 - Net Noncurrent Deferred Operating Income Taxes	General Ledger W. Adj	(210)	4,841,803						4,841,803	0	0.00%
(220)	Net Plant Investment (Sum of Lines 160+170 minus Lines 190 through 210)	General Ledger W. Adj	(220)	48,005,676	0.00	0.00	0.00	0.00	0.00	48,005,676	0	0.00%
Selected Plant Accounts												
(230)	Acct 2210 - Central Office Switching Equipment	General Ledger W. Adj	(230)	24,737,942						24,737,942	0	0.00%
(235)	Acct 2220 - Operator System Equipment	General Ledger W. Adj	(235)	0						0	0	Not Apply
(240)	Acct 2230 - Central Office Transmission Equipment	General Ledger W. Adj	(240)	31,428,400						31,428,400	0	0.00%
(245)	Total Central Office Equipment (Sum of Lines 230 through 240)	General Ledger W. Adj	(245)	56,166,342	0.00	0.00	0.00	0.00	0.00	56,166,342	0	0.00%
(250)	Circuit Equipment Category 4.13	Produce per CS	(250)	21,229,365						21,229,365	0	0.00%
(255)	Acct 2410 - Cable & Wire Facilities Total	General Ledger W. Adj	(255)	88,060,794						88,060,794	0	0.00%
(260)	Acct 3100 (2210) - Accumulated Depreciation Central Office Switching	General Ledger W. Adj	(260)	17,555,795						17,555,795	0	0.00%
(265)	Acct 3100 (2220) - Accumulated Depreciation Operators System	General Ledger W. Adj	(265)	0						0	0	Not Apply
(270)	Acct 3100 (2230) - Accumulated Depreciation Central Office Transmission	General Ledger W. Adj	(270)	23,375,894						23,375,894	0	0.00%
(275)	Acct 3100 (2210-2230) - Total Accumulated Depreciation Central Office Equipment (Sum of Lines 260 thru 270)	General Ledger W. Adj	(275)	40,931,689	0.00	0.00	0.00	0.00	0.00	40,931,689	0	0.00%
(280)	Acct 3100 (2410) - Accumulated Depreciation C&WF	General Ledger W. Adj	(280)	54,894,887						54,894,887	0	0.00%
(285)	Reserved - NO ENTRY REQUIRED		(285)							0	0	
(290)	Reserved - NO ENTRY REQUIRED		(290)							0	0	
(295)	Reserved - NO ENTRY REQUIRED		(295)							0	0	
(300)	Reserved - NO ENTRY REQUIRED		(300)							0	0	
(305)	Reserved - NO ENTRY REQUIRED		(305)							0	0	
(310)	Acct 4340 (2210) - Net Noncurrent Deferred Operating Income Taxes - Central Office Switching	General Ledger W. Adj	(310)	751,644						751,644	0	0.00%
(315)	Acct 4340 (2220) - Net Noncurrent Deferred Operating Income Taxes - Operator System	General Ledger W. Adj	(315)	0						0	0	Not Apply
(320)	Acct 4340 (2230) - Net Noncurrent Deferred Operating Income Taxes - Central Office Transmission	General Ledger W. Adj	(320)	954,929						954,929	0	0.00%
(325)	Acct 4340 (2210-2230) - Net Noncurrent Deferred Operating Income Taxes - Central Office Equipment (Sum of Lines 310 through 320)	General Ledger W. Adj	(325)	1,706,573	0.00	0.00	0.00	0.00	0.00	1,706,573	0	0.00%
(330)	Acct 4340 (2410) - Net Noncurrent Deferred Operating Income Taxes - C&WF	General Ledger W. Adj	(330)	2,614,425						2,614,425	0	0.00%
Plant Specific Operation Expense												
(335)	Acct 6110 - Network Support Expense Total	General Ledger W. Adj	(335)	109,977						109,977	0	0.00%
(340)	Acct 6110 - Benefits Portion of Network Support Expense	General Ledger W. Adj	(340)	3,722						3,722	0	0.00%
(345)	Acct 6110 - Rents Portion of Network Support Expense	General Ledger W. Adj	(345)	10,605						10,605	0	0.00%
(350)	Acct 6120 - General Support Expense Total	General Ledger W. Adj	(350)	350,380						350,380	0	0.00%
(355)	Acct 6120 - Benefits Portion of General Support Expense	General Ledger W. Adj	(355)	11,180						11,180	0	0.00%
(360)	Acct 6120 - Rents Portion of General Support Expense	General Ledger W. Adj	(360)	106,917						106,917	0	0.00%
(365)	Acct 6210 - Central Office Switching Expense - Total Switching Expense - Total	General Ledger W. Adj	(365)	705,332						705,332	0	0.00%
(370)	Acct 6210 - Benefits Portion of COE Switching Expense	General Ledger W. Adj	(370)	122,551						122,551	0	0.00%
(375)	Acct 6210 - Rents Portion of Central Office Switching Expense	General Ledger W. Adj	(375)	40,428						40,428	0	0.00%
(380)	Acct 6220 - Operator System Expense - Total	General Ledger W. Adj	(380)	0						0	0	Not Apply
(385)	Acct 6220 - Benefits Portion of Operator System Expense	General Ledger W. Adj	(385)	0						0	0	Not Apply
(390)	Acct 6220 - Rents Portion of Operator System Expense	General Ledger W. Adj	(390)	0						0	0	Not Apply
(395)	Acct 6230 - Central Office Expense - Transmission Equipment - Total	General Ledger W. Adj	(395)	405,684						405,684	0	0.00%
(400)	Acct 6230 - Benefits Portion of Central Office Expense - Transmission	General Ledger W. Adj	(400)	102,811						102,811	0	0.00%
(405)	Acct 6230 - Rents Portion of Central Office Expense - Transmission	General Ledger W. Adj	(405)	28,035						28,035	0	0.00%
(410)	365+380+395	General Ledger W. Adj	(410)	1,111,016	0.00	0.00	0.00	0.00	0.00	1,111,016	0	0.00%
(415)	Reserved - NO ENTRY REQUIRED		(415)							0	0	
(420)	Reserved - NO ENTRY REQUIRED		(420)							0	0	
(425)	Reserved - NO ENTRY REQUIRED		(425)							0	0	
(430)	Acct 6410 - Cable and Wire Facilities Expense - Total	General Ledger W. Adj	(430)	1,948,582						1,948,582	0	0.00%

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FROM-TDS TELECOM GOVT. & REG.

I-762 P.09/11 F-625

Received Fax :

AUG 08 2007 2:10PM

Fax Station : TDS TEL

P. 9

SAC NAME TENNESSEE TELEPHONE

SAC: 290575

Comp # 61

I. EXCHANGE CARRIER/DATA IDENTIFICATION

- (010) Study Area Code Name
 (020) Contact Name
 (030) Contact Telephone Number
 (040) USF Data Collection Period

TENNESSEE TELEPHONE
 Jeffrey M. Johnson
 (608) 664-4197
 2006-1

TENNESSEE TELEPHONE "WHAT IF" MORE

PROPERTY TAXES

Data LN	Description	Data Source	Data Line	2006-1 Amount	ADJ - What If	ADJ - What If	ADJ - What If	ADJ - What If	ADJ - What If	2006-1 Amount	# Dif "What If"	% Dif "What If"
											Vs. Actual	Vs. Actual
(435)	Acct 6410 - Benefits Portion Cable and Wire Facilities Expense	General Ledger W. Adj	(435)	431,976						431,976	0	0.00%
(440)	Acct 6410 - Rents Portion Cable and Wire Facilities Expense	General Ledger W. Adj	(440)	486,291						486,291	0	0.00%
(445)	Total Plant Specific Expense (Sum of Lines 335+350+365+380+395+430)	General Ledger W. Adj	(445)	3,519,955	0.00	0.00	0.00	0.00	0.00	3,519,955	0	0.00%
Plant Non Specific Expense												
(450)	Acct 6530 - Network Operations Expense - Total	General Ledger W. Adj	(450)	4,135,739						4,135,739	0	0.00%
(455)	Acct 6530 - Benefits Portion Network Operations Expense	General Ledger W. Adj	(455)	526,898						526,898	0	0.00%
(465)	Reserved - NO ENTRY REQUIRED		(465)							0	0	
(470)	Reserved - NO ENTRY REQUIRED		(470)							0	0	
(480)	Reserved - NO ENTRY REQUIRED		(480)							0	0	
(485)	Reserved - NO ENTRY REQUIRED		(485)							0	0	
(500)	Reserved - NO ENTRY REQUIRED		(500)							0	0	
(505)	Reserved - NO ENTRY REQUIRED		(505)							0	0	
Depreciation and Amortization Expenses												
(510)	Acct 6560 (2210) - Depreciation And Amortization Expense - CO Switching	General Ledger W. Adj	(510)	1,988,496						1,988,496	0	0.00%
(515)	Acct 6560 (2220) - Depreciation And Amortization Expense - Operator System	General Ledger W. Adj	(515)	0						0	0	Not Apply
(520)	Acct 6560 (2230) - Depreciation and Amortization Expense - CO Transmission	General Ledger W. Adj	(520)	2,597,160						2,597,160	0	0.00%
(525)	Acct 6560 (2210-2230) - Depreciation and Amortization Central Office Equipment (Sum of Lines 510 thru 520)	General Ledger W. Adj	(525)	4,585,656	0.00	0.00	0.00	0.00	0.00	4,585,656	0	0.00%
(530)	Acct 6560 (2410) - Depreciation and Amortization Expense - C&W Facilities	General Ledger W. Adj	(530)	5,021,807						5,021,807	0	0.00%
Corporate Operating Expenses												
(535)	Acct 6710 Executive and Planning Expense - Total	General Ledger W. Adj	(535)	1,161,459						1,161,459	0	0.00%
(540)	Acct 6710 Benefits Portion Executive and Planning Expense	General Ledger W. Adj	(540)	141,659						141,659	0	0.00%
(550)	Acct 6720 - General Administrative Expense - Total	General Ledger W. Adj	(550)	6,877,346						6,877,346	0	0.00%
(555)	Acct 6720 - Benefits Portion - General Administrative Expense	General Ledger W. Adj	(555)	46,244						46,244	0	0.00%
(565)	Total Corporate Operations Expense (Sum of Lines 535 + 550)	General Ledger W. Adj	(565)	8,038,805	0.00	0.00	0.00	0.00	0.00	8,038,805	0	0.00%
Other Expenses and Revenues												
(600)	Benefits Portion of All Operating Expenses - Total Operating Expenses - Total	General Ledger W. Adj	(600)	2,139,432	0.00	0.00	0.00	0.00	0.00	2,139,432	0	0.00%
(610)	Rents Portion of All Operating Expenses - Total	General Ledger W. Adj	(610)	672,276	0.00	0.00	0.00	0.00	0.00	672,276	0	0.00%
(620)	Reserved - NO ENTRY REQUIRED		(620)							0	0	
(630)	Reserved - NO ENTRY REQUIRED		(630)							0	0	
Taxes												
(650)	Acct 7200 - Operating Taxes	General Ledger W. Adj	(650)	4,954,432					167,080	5,121,512	167,080	3.37%
(655)	Reserved - NO ENTRY REQUIRED		(655)							0	0	
IV PART 36 - COST STUDY DATA												
(700)	Cost Study Average Cable and Wire Facilities Acct 2410	Cost Study	(700)	86,199,995						86,199,995	0	0.00%
(710)	Cost Study Average Cable and Wire Facilities Cat. 1 - Total Exchange Line	Cost Study	(710)	81,889,217						81,889,217	0	0.00%
V. AMORTIZABLE TANGIBLE ASSETS (Refer to instructions prior to completing this section)												
(800)	Acct 2680 - Amortizable Tangible Assets	General Ledger W. Adj	(800)	801,308						801,308	0	0.00%
(805)	Acct 2680 (2230) - Amortizable Tangible Assets - CO Transmission	General Ledger W. Adj	(805)	718,426						718,426	0	0.00%
(810)	Acct 2680 (2230) - Amortizable Tangible Assets - CO Transmission Allocated to Category 4.13	General Ledger W. Adj	(810)	0						0	(0)	-100.00%
(815)	Acct 2680 (2410) - Amortizable Tangible Assets - Cable and Wire Facilities	General Ledger W. Adj	(815)	0						0	(0)	-100.00%
(820)	Acct 2680 (2410) - Amortizable Tangible Assets - Cable and Wire Facilities Allocated to Category 1	General Ledger W. Adj	(820)	0						0	(0)	-100.00%
(830)	Acct 2680 (2680) - Depreciation & Amortization Expense - Amortizable Tangible	General Ledger W. Adj	(830)	78,411						78,411	0	0.00%
VI. COMMENTS / SIGNIFICANT CHANGE EXPLANATION												
Reconciled with 2005 study.												

ALG LN	Description	ALG Formula	What If ALG Formula	
1.	Cable & Wire Facilities plus C&WF portion of Capital Leases assigned to Category 1 [(Acct 2410 x (Cost Study C&WF/CS C&WF Exc. WB)) + Acct 2680.2410]	83,656,959	83,656,959	0 0.00%
2.	Central Office Equipment plus COE portion of Capital leases assigned to Cat. 4.13 [COE Cat 4.13 + Acct 2680.2230]	21,229,365	21,229,365	(0) 0.00%
3.	"A" Factor - C&WF. C&WF Cat 1 divided by Total C&WF. [AL1/(Acct 2410 + Acct 2680.2410)]	0.9500	0.9500	0.0000 0.00%
4.	"B" Factor - COE. COE Cat 4.13 divided by Total COE. [AL2/(Accts [2210+2220+2230] + [2680.2230])]	0.3732	0.3732	(0.0000) 0.00%
5.	"C" Factor - C&WF (Gross Allocator). C&WF Category 1 divided by Total Plant in Service. [AL1/(Acct 2001)]	0.5407	0.5407	0.0000 0.00%

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T-762 P. 10/11 F-625

SAC NAME TENNESSEE TELEPHONE

SAC: 290573

Comp # 61

I. EXCHANGE CARRIER/DATE IDENTIFICATION

- (010) Study Area Code Name
 (020) Contact Name
 (030) Contact Telephone Number
 (040) USF Data Collection Period

TENNESSEE TELEPHONE
 Jeffrey M. Johnson
 (608) 664-4197
 2006-1

TENNESSEE TELEPHONE "WHAT IF" MORE

PROPERTY TAXES

Data LN	Description	Data Source	Data Line	2006-1 Amount	ADJ - What If	ADJ - What If	ADJ - What If	ADJ - What If	ADJ - What If	# Dif "What If"	% Dif "What If"
					2006-1 Amount	2006-1 Amount	2006-1 Amount	2006-1 Amount	2006-1 Amount	Vs. Actual	Vs. Actual
6.	"D" Factor - COE (Gross Allocator). COE Category 4.13 divided by Total Plant in Service. [AL2/Act 2001]			0.1372		0.1372				(0.0000)	0.00%
7.	Materials & Supplies assigned to C&WF Cat 1. [AL5 x Act 1220]			170,641		170,641				(0)	0.00%
8.	Material & Supplies assigned to Central Office Equipment Category 4.13. [AL6 x Act 1220]			43,303		43,303				(0)	0.00%
9.	Accumulated Depreciation plus Net Noncurrent Deferred Operating Income Taxes assigned to C&WF Category 1. [AL3 x [(Accts 3100.2410 + 4340.2410) + (Accts 2680.2140/Act 2680) x Act 3400]]			54,633,327		54,633,327				(0)	0.00%
10.	Accumulated Depreciation plus Net Noncurrent Deferred Operating Income Taxes assigned COE Category 4.13. [AL4 x [(Accts 3100.COE + 4340.COE) + ((Accts 2680.COE/ Act 2680) x Act 3400)]]			16,147,111		16,147,111				(0)	0.00%
11.	RESERVED										
12.	RESERVED										
13.	Cable & Wire Facilities Maintenance Expense assigned to Category 1. [(AL3 x (Act 2410 - Benefits - Rents))]			978,790		978,790				0	0.00%
14.	Central Office Equipment Maintenance Expense assigned to Category 4.13. [AL4 x (Accts(6210 + 6220 + 6230 - Benefits - Rents))]			304,975		304,975				(0)	0.00%
15.	Network Support Expenses plus General Support Expenses assigned to C&WF Category 1 and COE Category 4.13. [(AL5 + AL6) x (Accts(6110+6120 - Benefits - Rents))]			222,299		222,299				(0)	0.00%
16.	Network Operations Expenses assigned to C&WF Category 1 and COE Category 4.13. [(AL5 + AL6) x (Act 6530-Benefits)]			2,446,360		2,446,360				(0)	0.00%
17.	Depreciation and Amortization Expense assigned to C&WF Category 1. [AL3 x [(Act 6560 C&WF + (Act 2680.2410/Act 2680) x Act 6560.2680)]]			4,770,671		4,770,671				(0)	0.00%
18.	Depreciation and Amortization Expense assigned to COE Cat. 4.13. [AL4 x [(Act 6560.COE) - (Act 2680.2230/Act 2680) x Act 2680.6560)]]			1,737,601		1,737,601				(0)	0.00%
19.	Corporate Operations Exp. Assigned C&WF Cat 1 and COE Cat 4.13. [(AL5 + AL6) x (Act 6710 + Act 6720)]			5,364,117		5,364,117				(0)	0.00%
20.	Operating Taxes assigned C&WF Cat 1 and COE Cat 4.13. [(AL5 + AL6) x Act 7200]			3,358,509		3,471,770			113,260	3.37%	
21.	Benefits assigned C&WF Cat 1 and COE Cat 4.13. [(AL5 + AL6) x Benefits]			1,322,902		1,322,902			(0)	0.00%	
22.	Rents assigned C&WF Cat 1 and COE Cat 4.13. [(AL5 + AL6) x Rents]			455,722		455,722			(0)	0.00%	
23.	RETURN COMPONENT for C&WF Cat 1. [(AL1 + AL7 - AL9) x .1125]			3,284,356		3,284,356			0	0.00%	
24.	RETURN COMPONENT for COE Cat 4.13. [(AL2 + AL8 - AL10) x .1125]			576,625		576,625			(0)	0.00%	
25.	TOTAL UNSEPARATED COSTS. (Sum of lines AL13 thru AL24)			\$24,622,928		\$24,936,188			\$113,260	0.46%	
26.	STUDY AREA COST PER LOOP. [AL25/Loops 1.1-1.3]			\$375.27		\$376.99			\$1.72	0.46%	
27.	National Average			\$343.78		\$343.78			\$0.00	0.00%	
28.	National Average X 1.15			\$395.35		\$395.35			\$0.00	0.00%	
29.	National Average X 1.50			\$515.67		\$515.67			\$0.00	0.00%	
30.	Amount of cost per loop over 150% of National Average			\$0.00		\$0.00			\$0.00	Not Apply	
31.	Applicable loop cost between 115-150% of National Average			(\$20.06)		(\$18.36)			\$1.72	-8.57%	
32.	EXPENSE ADJUSTMENT AT .65 RATE [Applies to Loop Cost between 115-150% of National Average at .65 rate]			(\$13.05)		(\$11.93)			\$1.12	-8.57%	
33.	EXPENSE ADJUSTMENT AT .75 RATE [Applies to Loop Cost over 150% of National Average at .75 rate]			\$0.00		\$0.00			\$0.00	Not Apply	
34.	TOTAL STUDY AREA USF HCL EXPENSE ADJUSTMENT			\$0		\$0			\$0	Not Apply	

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T-762 P. 11/11 F-625

Received Fax :

Aug 08 2007 2:10PM

Fax Station : TDS TEL

P. 11