



4004

ANNUAL REPORT

OF

Name: AMHERST TELEPHONE COMPANY

Principal Office: 120 MILL STREET
P.O. BOX 279
AMHERST, WI 54406-0279
PO Box Zip Code: 54406-0279

For the Year Ended: DECEMBER 31, 2006

TELECOMMUNICATIONS UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
<http://psc.wi.gov>

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

GENERAL RULES FOR REPORTING

1. The annual report due date is April 1 of the following year. If that date falls on a weekend or holiday, the annual report is due the following business day.
2. **Electronic filing via e-mail is required, unless additional provisional confidential treatment is desired.** Go to the Public Service Commission of Wisconsin's Web Page at <http://psc.wi.gov>, and select the appropriate program for Incumbent Local Exchange Carriers (LECs). If additional confidential treatment is desired, contact Christopher Larson at (608) 267-9508 or christopher.larson@psc.state.wi.us for instructions.
3. LEC entities with no revenues for the report year are required to file a LEC annual report.
4. Unless otherwise indicated, the information requested in this report should be taken from the accounts and other records of the utility in conformity with the Uniform System of Accounts prescribed by the Public Service Commission in docket 05-US-116. The definitions and instructions contained therein should also apply to the report wherever applicable. A query or response concerning information contained in this report regarding any practice or transaction should not be construed as indicating conformity to accounting or other pertinent regulations.
5. Please follow all instructions and answer each question fully and accurately. Provide additional information as necessary to avoid misunderstandings or misleading responses.
6. Wherever information is requested in a "note," please show that information in the space provided. Footnote capability is included in the annual report software program. Please use it where necessary to fully explain particulars in the annual report.
7. Numeric items are limited to digits (0-9). Do not type commas when entering numbers. A minus sign "-" should be entered in the software program to indicate negative values. The program will convert the minus sign to parentheses if a hard copy of the annual report is printed. Negative values may not be allowed for certain entries in the annual report due to restrictions contained in the software program.
8. Report all dollar amounts to the nearest thousand dollars. (Example: \$130,000 should be reported as \$130.)
9. This annual report should be complete in all respects. Unless otherwise authorized, avoid references to returns of former years or to other reports.
10. Wherever schedules call for data from the previous year and such data were reported in the previous annual report, the previous year's data should be reported without modification. If modified, an appropriate footnote indicator and explanation should be included in the current year's annual report.
11. The LEC annual report program incorporates provisional confidentiality capability for selected items. These items vary from year to year and are based on the Commission's decision regarding confidential items in the annual report.

If additional provisional confidential treatment is desired, do not file the annual report electronically using the program's e-mail filing capabilities.
12. It is not necessary to manually or electronically "sign" the signature page. DO NOT file a hardcopy of the annual report with the Commission.
13. **Edit Check. Confidential Listing. Exported Annual Report. and Export Status Files:**

GENERAL RULES FOR REPORTING

13. ~~File Entry, Confidential Listing, Exported Annual Report, and Export Status Files,~~

Filing the Completed Report:

Program edit checks, which are located under the Admin dropdown menu, should be run at the completion of data entry. Each edit problem lists pertinent schedule(s) as well as the nature of the problem (such as "does not equal"). Edit items should be reviewed and corrected; unresolved problems should be footnoted in the report, if necessary. This screen automatically saves the edit checks to an .edt file that may be viewed and edited (for purposes of adding necessary notations) using a word processing package such as WordPad.

The confidential listing, which is located under the Admin dropdown menu, should also be run at the completion of data entry. This will create a .clf file.

Select the annual report to export from the Main-Report Selection window. Click Admin, Export Data to PSC to start the export process. This will create an .mdb file, which will subsequently be encrypted to a file with an .sen extension. An export status file is also created (with a .txt extension). The export status report file may also be viewed in a word processing package such as WordPad. If you encounter any export errors, please contact the Commission for assistance.

The .edt, .clf, .sen, and .txt files will be zipped to a file with a .zip extension. An e-mail message will be created, addressed to pscrcs@psc.state.wi.us. The .zip file is automatically attached to the e-mail message. After the e-mail is created, it will automatically be sent to the Commission.

Once received and processed by the Commission, you will receive a response indicating that your annual report has been received and is being processed. You will be notified if there are any problems with the annual report filing.

14. **Name Changes:**

If a name change (e.g., the new name, the date of the change, and the affected entities with their respective four-digit Commission identification numbers) is identified in the report, documents from the State of Wisconsin Department of Financial Institutions (DFI) also must be submitted to the Commission:

A domestic corporation should send a copy of the stamped page from its Articles of Amendment as filed with DFI. A foreign corporation should send a copy of their Amended Certificate of Authority as issued by DFI.

These documents can be obtained by:

1. Calling DFI at (608) 261-7577;
2. Contacting DFI on the web at <http://www.wdfi.org>; or
3. By writing to DFI at P.O. Box 7846, Madison, WI 53707-7846.

A name change is not effective in the Commission's records until a separate notification letter is sent to the Commission including documentation to confirm registration of that change with the State of Wisconsin Department of Financial Institutions.

15. **Changes to the Annual Report Subsequent to Filing:**

If making revisions to the report subsequent to an electronic filing (i.e., using the program's e-mail capabilities) with the Commission, resubmit the report via e-mail following the procedures set forth above in item number 13. New edit check, confidential listing, exported annual report, and export status files should be created as a result of the revisions.

SIGNATURE PAGE

I CARL BOHMAN of
(Officer Verifying Annual Report Information)

AMHERST TELEPHONE COMPANY, certify that I
(Utility Name)

have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

CARL BOHMAN 03/23/2007
(Officer Verifying Annual Report Information) (Date)

PRESIDENT AND GENERAL MANAGER
(Title)

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GLOSSARY OF TERMS

Access Line	Central office line equipment, or equivalent, and all outside plant facilities, or equivalent, required to connect the serving central office with the customer premises via physical connection, frequency transmission, and/or time slot transmission. From an engineering perspective, a channel connection is at a DS0 level. A DS0 level is a 4 KHz voice channel or a 64 kilobits per second digital channel.
Central Office	A switching unit in a telephone system providing service to the general public, having the necessary equipment and operating arrangements for terminating and interconnecting lines and trunks.
Centrex	A service for customers with many stations that permits station-to-station dialing, one listed directory number for the customer, direct inward dialing to a particular station and station identification on outgoing calls. The switching functions are performed in a central office (stand alone, host or remote).
Channel	An electrical communications path between two or more points. A single pair of wires may provide more than one channel. A channel may also be provided by microwave.
Customer	A person who uses a telephone as a subscriber.
Equal Access	The ability of the subscriber to use any long distance service by dialing the same number of digits.
Exchange	A defined area served by one or more central offices regardless of technical serving arrangements within which the company furnishes service at rates and rules prescribed for that area in the company's filed tariffs. The area is not necessarily marked by political boundaries or the location of host or remote switching units.
Extended Area Service (EAS)	The ability of a customer to call customers in other exchanges at no additional charge or at an additional charge per tariff.
Extended Community Calling (ECC)	The ability of a customer to call customers in other exchanges at rates usually above EAS rates but below toll rates for comparable distances. Rates generally include a duration element.
Feature Group A	Line-side originating and terminating LATA access for which an originating subscriber dials an assigned telephone number that connects to a specific interexchange carrier (IC). The IC returns a tone to signal the caller to input additional generated digits of the called number.
Feature Group B	Trunk-side originating and terminating LATA access for which an originating subscriber dials a 950-WXXX number (where W=0, 1 and XXX is the carrier access code (CAC)), which is translated to a specific XXX carrier trunk group. Optional rotary dial service and ANI may be available.
Feature Group C	Trunk-side LATA access for AT&T-Communications generally on a direct basis between each end office (EO) and an AT&T-C switching system.
Feature Group D	Also referred to as equal access. It is trunk-side LATA access affording call supervision of an interexchange carrier, a uniform access code (10XXXXX), optional calling party identification, recording of access-charge billing details and presubscription to a customer specified

GLOSSARY OF TERMS

interexchange carrier.

FX-IN	A nonswitched service where the customer of the company is connected to and receives switching service through central office equipment located in another exchange area.
Host Switching System	A switching system that provides centralized control over most of the switching functions of one or more remote switching units. The host switching system usually provides trunk access to the operating company intraLATA networks.
Local Access Transport Area (LATA)	A geographic area within which an operating company may offer its telecommunications services.
Pair	Two wires of a single circuit.
Private Branch Exchange (PBX)	A manually, or operator controlled switching system, usually on the customer's premises, which serves that customer's telephones over a common group of lines from the central office.
Remote Switching Unit (RSU)	An electronic switching system that is remote from its host or control office. All of the central control equipment for the RSU is located in the host switching system.
Route Miles	Total number of route miles (to the nearest mile) of operating plant facilities including drop wire in the exchange. One route mile may consist of: <ol style="list-style-type: none">1. One mile of roadway with any combination of outside plant facilities on any number of rights-of-way.2. One mile of a cross country route with any combination of outside plant facilities.3. One mile of point-to-point microwave or radio link.4. One mile of plant on either side of a limited access highway or natural barrier, such as a navigable waterway.5. One mile of joint use line where the utility either owns the facility or leases space.
Stand Alone Switch	A central office switch which has no remote switching units (RSUs) subtending it.
Trunk	A communications path connecting two switching systems in the establishment of an end-to-end connection.
Wide Area Telephone Service (WATS)	Customer leased access line or lines connected to the nationwide network over which an unlimited number of calls can be made for a fixed monthly charge.
Wire Center	The location of one or more local switching systems. A point at which customers' loops converge.

IDENTIFICATION AND OWNERSHIP - UTILITY INFORMATION

Exact Utility Name: AMHERST TELEPHONE COMPANY
Utility Location: 120 MILL STREET
P.O. BOX 279
AMHERST, WI 54406-0279
P.O. BOX ZIP 54406-0279

Utility (or Parent/Holding Company) Web Site Address:
www.wi-net.com

When was utility organized?: 07/03/1903

Report any change in name and the effective date:

Telephone numbers for potential customers to contact company:
Business Customers: (715) 824 - 5529 Ext:
Residential Customers: (715) 824 - 5529 Ext:

Primary Address - Primary Utility Contact (located at utility address)

Name: MR CARL BOHMAN
Title: PRESIDENT AND GENERAL MANAGER

Office Address: 120 MILL STREET
P.O. BOX 279
AMHERST, WI 54406

Fax Number: (715) 824 - 2050
Telephone Number: (715) 824 - 5529
Email Address: cbohman@wi-net.com

Annual Report Address - Contact person for information contained in this annual report

Same as Primary Address

Name:
Title:
Firm:

Office Address:

Fax Number: () - EXT
Telephone Number: () - EXT
Email Address:

IDENTIFICATION AND OWNERSHIP - UTILITY INFORMATION**Regulatory Contact - Contact person for regulatory inquiries and complaints** **Same as Primary Address****Name:****Title:****Firm:****Office Address:****Fax Number:** () - EXT**Telephone Number:** () - EXT**Email Address:**

List names, addresses, and percent ownership interest held by persons owning 5 percent or more of outstanding voting securities or membership interests. If any stock (or interest) is held by a nominee, give known particulars as to the beneficial owner (See Wis. Stat. § 196.795(1)(c), for definition of beneficial owner).

Name: AUDREY M. MERRELL TRUST
Address: 71 BROADVIEW TERRACE GOVENORS ISLAND
GILFORD, NH 03246

Percent Interest Held: 13
Beneficial Owner: NONE

Name: BOHMAN REVOCABLE TRUST UTAD 8/15/2002
Address: 198 N. HIGH STREEET
AMHERST, WI 54406

Percent Interest Held: 27
Beneficial Owner: YES
CARL F. & DIANA L. BOHMAN, TRUSTEES

Name: BRIAN J. IVERSON
Address: BOX 1067
WOODRUFF, WI 54568

Percent Interest Held: 6
Beneficial Owner: NONE

Name: CHARLES IVERSON, JR.
Address: 6305 COUNTY ROAD DD
AMHERST, WI 54406

Percent Interest Held: 12
Beneficial Owner: NONE

IDENTIFICATION AND OWNERSHIP - UTILITY INFORMATION

List names, addresses, and percent ownership interest held by persons owning 5 percent or more of outstanding voting securities or membership interests. If any stock (or interest) is held by a nominee, give known particulars as to the beneficial owner (See Wis. Stat. § 196.795(1)(c), for definition of beneficial owner).

Name: DANIELSON REVOCABLE TRUST UTAD
Address: N2753 PARK LANE DRIVE
 WAUPACA, WI 54981

Percent Interest Held: 18
Beneficial Owner: YES
 RITA L. & ROBERT A. DANIELSON, TRUSTEES

Name: RICHARD T. IVERSON
Address: 701 FOOTE STREET
 SEYMOUR, WI 54165

Percent Interest Held: 6
Beneficial Owner: NONE

Name: THOMAS C. IVERSON
Address: 217 N. MAIN STREET
 AMHERST, WI 54406

Percent Interest Held: 6
Beneficial Owner: NONE

List companies owned, controlled, or operated and form and extent of such ownership, control or operation.

Company Name: TOMORROW VALLEY CABLE TELEVISION, INC.
Form of Interest: OWNED
Extent Of Interest: 100%

Company Name: TOMORROW VALLEY COMMUNICATIONS, LLC
Form of Interest: OWNED
Extent Of Interest: 100%

OFFICERS AND DIRECTORS

If the company is an LLC partnership, please provide names of partners.

**Name, Title/Occupation
and Business Address**

Name: CARL F. BOHMAN Title/Occupation: PRESIDENT & GENERAL MANAGER Business Address (1): 120 MILL STREET Business Address (2): PO BOX 279 Business Address (3): City State, Zip: AMHERST, WI 54406-0279	1
<hr/>	
Name: CHARLES O. IVERSON JR. Title/Occupation: VICE-PRESIDENT Business Address (1): 120 MILL STREET Business Address (2): PO BOX 279 Business Address (3): City State, Zip: AMHERST, WI 54406-0279	2
<hr/>	
Name: PAUL D. BERG Title/Occupation: DIRECTOR Business Address (1): 120 MILL STREET Business Address (2): PO BOX 279 Business Address (3): City State, Zip: AMHERST, WI 54406-0279	3
<hr/>	
Name: RITA L. DANIELSON Title/Occupation: SECRETARY/TREASURER Business Address (1): 120 MILL STREET Business Address (2): PO BOX 279 Business Address (3): City State, Zip: AMHERST, WI 54406-0279	4
<hr/>	
Name: THOMAS C. IVERSON Title/Occupation: DIRECTOR Business Address (1): 120 MILL STREET Business Address (2): PO BOX 279 Business Address (3): City State, Zip: AMHERST, WI 54406-0279	5

INCOME STATEMENT - TOTAL COMPANY

Report all dollar amounts to the nearest thousand dollars. For operating expenses, Wisconsin Bell (utility 6720) and Verizon North-WI (utility 2180) should report total company expense dollars; other LECs should report net regulated expense dollars.

Particulars (a)	This Year (000's) (b)	Last Year (000's) (c)	
Operating Revenues			
Operating Revenues (5000-5300)	4,256	4,263	1
Total Operating Revenues	4,256	4,263	
Operating Expenses			
Plant Specific Operations Expenses (6110-6410)	699	531	2
Other Plant Nonspecific Operations Expenses (6510-6540)	125	134	3
Depreciation and Amortization Expense (6560)	1,299	1,182	4
Customer Operations Expense (6610-6620)	361	412	5
Corporate Operations Expense (6720-6790)	530	475	6
Other Operating Income and Expense (7100)	1	0	7
Operating Taxes (7200)	584	658	8
Total Operating Expenses	3,597	3,392	
Net Operating Income	659	871	
Other Income			
Nonoperating Income and Expense (7300)	2,149	3,943	9
Nonoperating Taxes (7400)	897	1,518	10
Interest and Related Items (7500)	134	154	11
Extraordinary Items (7600)	0	0	12
Nonregulated Net Income (7990)	(63)	(49)	13
Total Nonoperating Income	1,055	2,222	
Net Income	1,714	3,093	

ANNUAL REPORT NOTES AND CHANGES

1. Estimated increase or decrease in annual revenues due to important rate changes, giving bases of estimates. Provide details and dollar amounts for increases and decreases, respectively, by revenue category noted on Operating Revenues schedule.

None

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2. Additional matters of fact (not elsewhere provided for) which respondent may desire to include in its report.

None

ANNUAL REPORT NOTES AND CHANGES

3. A summary of significant accounting policies. (The summaries should disclose, but not be limited to, the utility's accounting policies with regard to pension cost, unbilled revenues, depreciation, and income taxes.)

The accounting policies of the Company conform to generally accepted accounting principles in the United States of America. Management uses estimates and assumptions in preparing its financial statements. Those estimates and assumptions affect the reported amounts of assets, liabilities, revenues, expenses, and the disclosure of contingent revenues and expenses. Actual results could differ from those estimates. Telephone operations reflect practices appropriate to the telephone industry. The accounting records of the Company are maintained in accordance with Uniform System of Accounts for Class A and B Telephone Companies prescribed by the Federal Communications Commission as modified by the Public Service Commission of Wisconsin (PSCW).

A. Property and Equipment

Telephone plant is capitalized at original cost, including the capitalized cost of salaries and wages, materials, certain payroll taxes, employee benefits, and interest incurred during the construction period.

The Company provides for depreciation for financial reporting purposes on the straight-line method by the application of rates, based on the estimated service lives of the various classes of depreciable property. These estimates are subject to change in the near term.

Renewals and betterments of units of property are charged to telephone plant in service. When telephone plant is retired, its cost is removed from the asset account and charged against accumulated depreciation, together with removal cost less any salvage realized. No gains or losses are recognized in connection with routine retirements of depreciable property. Repairs and renewals of minor items of property are included in plant specific operations expense.

B. Income taxes

Income taxes are accounted for using a liability method and provide for the tax effects of transactions reported in the financial statements including both taxes currently due and deferred. Deferred taxes are adjusted to reflect deferred tax consequences at current enacted tax rates. Deferred income taxes reflect the net tax effects of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for income tax purposes. Significant components of the Company's deferred tax assets and liabilities include the difference between carrying amounts of depreciable assets and partnership investment basis. The deferred tax assets and liabilities represent the future tax return consequences of those differences, which will either be taxable or deductible when the assets and liabilities are recovered or settled.

C. Revenue Recognition

Revenues are recognized when earned regardless of the period in which they are billed.

Revenues relating to the provision of access services to customers are derived, in part, from tariffed access charges to toll service providers (interexchange carriers), and in part from sharing in interstate and intrastate pools. Interstate revenues are determined in accordance with nationwide average cost schedules.

The Company is compensated for intrastate access under access charge procedures based on expense and plant investment levels, as determined by the Company and approved by the PSCW.

ANNUAL REPORT NOTES AND CHANGES

D. Cash Equivalents

All highly liquid investments purchased with a maturity of one year or less are considered cash equivalents.

E. Investments

Non-marketable equity investments over which the Company has significant influence are reflected on the equity method. Other non-marketable equity investments and certificates of deposit are stated at cost. Marketable securities classified as available-for-sale are carried at fair value with unrealized holding gains and losses recorded as a separate component of stockholders' equity.

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4. A summary of significant contingent assets and liabilities existing at year end, including a brief explanation of any action initiated by the Internal Revenue Service, Wisconsin Department of Revenue, or the utility involving a possible assessment or refund of taxes.

None

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5. The notes should include an explicit and precise explanation of any retained earnings restrictions and should state the amount of retained earnings affected by such restrictions.

The mortgage to the United States of America, underlying the RUS and RTB notes, contains certain restrictions on the declaration or payment of cash dividends, redemption of capital stock, or investments in affiliated companies

BALANCE SHEET - ASSETS

Particulars (a)	Balance--EOY	Balance--FOY (000's) (c)	
CURRENT ASSETS			
Inventories (1220)	24	13	1
Other Current Assets (1120-1350, except 1220)	8,499	7,991	2
TOTAL CURRENT ASSETS	8,523	8,004	
NONCURRENT ASSETS			
Nonregulated Investments (1406)	408	431	3
RTB Class B Stock (1410)	0	86	4
Other Noncurrent Assets (1410)	7,330	7,391	5
Deferred Maint., Retirements and Other Deferred Charges (1438)	10	32	6
Other Jurisdictional Assets-Net (1500)	0		7
TOTAL NONCURRENT ASSETS	7,748	7,940	
PLANT			
Telecommunications Plant in Service (2001)	20,074	18,818	8
Less: Accumulated Depreciation (3100)	16,105	14,777	9
Less: Accumulated Amortization-Tangible (3400)	0		10
Less: Accumulated Amortization-Capitalized Leases (3410)			11
Net Telecommunications Plant in Service	3,969	4,041	
Property Held for Future Telecommunications Use (2002)			12
Less: Accumulated Depr.-Held for Future Telecom. Use (3200)			13
Nonoperating Plant (2006)	2	18	14
Less: Accumulated Depreciation-Nonoperating (3300)	0	16	15
Telecommunications Plant Under Construction (2003)	61	82	16
Telecommunications Plant Adjustment (2005)			17
Goodwill (2007)			18
TOTAL PLANT	4,032	4,125	
TOTAL ASSETS AND OTHER DEBITS	20,303	20,069	

BALANCE SHEET - LIABILITIES

Former accounts 4020, 4050, and 4060 should be reported, as required by the Commission's order in docket 05-US-113.

Particulars (a)	Balance--EOY (000's) (b)	Balance--FOY (000's) (c)	
CURRENT LIABILITIES			
Notes Payable (former account 4020)	0		1
Current Maturities-Long-Term Debt (former account 4050)	391	370	2
Current Maturities-Capital Leases (former account 4060)	0		3
Other Current Liabilities (4000-4130, except 4020, 4050 and 4060)	351	371	4
TOTAL CURRENT LIABILITIES	742	741	
LONG-TERM DEBT			
Long-Term Debt and Funded Debt (4200)	1,920	2,311	5
TOTAL LONG-TERM DEBT	1,920	2,311	
OTHER LIABILITIES AND DEFERRED CREDITS			
Other Liabilities and Deferred Credits (4300-4370)	504	820	6
TOTAL OTHER LIABILITIES AND DEFERRED CREDITS	504	820	
STOCKHOLDERS' EQUITY			
Capital Stock (4510)	331	331	7
Additional Paid-in Capital (4520)	6	6	8
Treasury Stock (4530)			9
Other Capital (4540)	314	426	10
Retained Earnings (4550)	16,486	15,434	11
TOTAL STOCKHOLDERS' EQUITY	17,137	16,197	
TOTAL LIABILITIES AND OTHER CREDITS	20,303	20,069	

AFFILIATE ABBREVIATIONS

In column (b) provide the abbreviation for the name of the affiliate shown in column (a). Limit abbreviations to 10 characters or less. Use these abbreviations when completing the affiliated interest schedules. Insert "Other" in the Abbreviations column if the activity to be reported for a particular record in the Affiliated Interest Transactions or Affiliated Assets and Liabilities schedule represents an aggregation of activity not exceeding the dollar or percentage limits set forth in the header of that schedule.

Name of Affiliate (a)	Abbreviations (b)	
COMPUTER SYSTEMS LLC	CSLLC	1
MID-WISCONSIN DBS, LLC	MWDBS	2
TOMORROW VALLEY COMMUNICATIONS, LLC	TVC	3
TOMORROW VALLEY CABLE TELEVISION, INC.	TVCT	4

AFFILIATED INTEREST TRANSACTIONS

Provide a summary of transactions under established affiliated interest contracts and arrangements (see Wis. Stat. § 196.52, for "affiliated interest" definitions). Use the space below to report transactions with individual affiliates and multiple affiliated interest agreements or, at the utility's option, with individual affiliates and a single agreement. Activity associated with affiliated contracts or arrangements not in excess of \$25 (,000) or 5 percent of the equity of the utility, whichever is smaller, may be aggregated in a single record. For utilities whose intrastate gross operating revenues of the previous year exceeded \$100,000 (,000), individual contracts or arrangements not exceeding \$100 (,000) may be aggregated in a single record. Where an affiliate is both providing and receiving service use one record to show billings to and a second record for billings from. When billings to or from an affiliate are recorded on the books of the utility, the records underlying such billings shall be sufficient to show all the detail maintained to identify the associated accounts related to the billing.

Docket	Affiliate	Billed To or From	Cost Based (C)	Activity (000's)	% Billed to Regulated Utilities	
			Market Price (M) Prevailing Price (P) Tariff (T) Other (O)	(Earn Reg) OR Activity exceeds reporting threshold (Price Reg)		
170ATF100	CSLLC	From	M	Yes	less than 75%	1
170ATF104	TVC	To	C	Yes		2
170 ATF1	TVCT	To	C	Yes		3

AFFILIATED ASSETS AND LIABILITIES

This schedule should be used to report affiliated activity concerning balances at the end of the year. Amounts at the end of the year for each affiliate should be identified by respective affiliate and account number. Report information below consecutively by respective account number; affiliated amounts of less than \$5,000 may be reported in aggregate as "Other" for a particular account.

Name of Affiliate (a)	Account Number (b)	Balance EOY (000's) (c)	
TOMORROW VALLEY CABLE TELEVISION, INC.	1170	60	1
TOMORROW VALLEY COMMUNICATIONS, LLC	1170	20	2
COMPUTER SYSTEMS LLC	1410	240	3
MID-WISCONSIN DBS, LLC	1410	2,018	4
TOMORROW VALLEY CABLE TELEVISION, INC.	1410	231	5
TOMORROW VALLEY COMMUNICATIONS, LLC	1410	(2)	6
TOMORROW VALLEY COMMUNICATIONS, LLC	4000	10	7

TELECOMMUNICATIONS PLANT IN SERVICE CLASS A & B

Plant Account (a)	Account (b)	Balance FOY (000's) (c)	Additions (000's) (d)	
GENERAL SUPPORT ASSETS				
Land	2111	68		1
Motor Vehicles	2112	200	43	2
Aircraft	2113	0		3
Tools and Other Work Equipment	2114	138	26	4
Buildings	2121	1,098	1	5
Furniture	2122	27		6
Office Equipment	2123	25		7
General Purpose Computers	2124	153	7	8 A
TOTAL GENERAL SUPPORT ASSETS		1,709	77	
CENTRAL OFFICE ASSETS				
Non-Digital Switching	2211	0		9
Digital Electronic Switching	2212	4,155	202	10 A
Operator Systems	2220	0		11
Radio Systems	2231	0		12
Circuit Equipment	2232	2,127	252	13
TOTAL CENTRAL OFFICE ASSETS		6,282	454	
INFORMATION ORIGATION/TERMINATION ASSETS				
Station Apparatus	2311	0		14
Customer Premises Wiring	2321	0		15
Large Private Branch Exchanges	2341	0		16
Public Telephone Terminal Equipment	2351	0		17
Other Terminal Equipment	2362	0		18
TOTAL INFORMATION ORIG/TERM ASSETS		0	0	
CABLE & WIRE FACILITIES ASSETS				
Poles	2411	1		19
Aerial Cable	2421	0	0	20
Underground Cable	2422	101	0	21
Buried Cable	2423	10,552	907	22
Submarine and Deep Sea Cable	2424	0	0	23
Intrabuilding Network Cable	2426	0	0	24
Aerial Wire	2431	0		25
Conduit Systems	2441	173		26
TOTAL CABLE & WIRE FACILITIES ASSETS		10,827	907	
AMORTIZABLE ASSETS				
Capital Leases	2681	0		27
Leasehold Improvements	2682	0		28
Intangibles	2690	0		29
TOTAL AMORTIZABLE ASSETS		0	0	

TELECOMMUNICATIONS PLANT IN SERVICE CLASS A & B (cont.)

Account (e)	Retirements (000's) (f)	Transfers / Adjustments (000's) (g)	Balance EOY (000's) (h)	
2111			68	1
2112	21		222	2
2113			0	3
2114	14		150	4
2121			1,099	5
2122			27	6
2123			25	7
2124		(28)	132	8 A
	35	(28)	1,723	
2211			0	9
2212	0	30	4,387	10 A
2220			0	11
2231			0	12
2232	0	0	2,379	13
	0	30	6,766	
2311			0	14
2321			0	15
2341			0	16
2351			0	17
2362			0	18
	0	0	0	
2411			1	19
2421	0	0	0	20
2422	0	0	101	21
2423	149	0	11,310	22
2424	0	0	0	23
2426	0	0	0	24
2431			0	25
2441			173	26
	149	0	11,585	
2681			0	27
2682			0	28
2690			0	29
	0	0	0	

TELECOMMUNICATIONS PLANT IN SERVICE CLASS A & B

Plant Account (a)	Account (b)	Balance FOY (000's) (c)	Additions (000's) (d)	
TOTAL TELECOM. PLANT IN SERVICE	2001	18,818	1,438	
Less: Allocation to Nonregulated Activity - EOY	2001			30
NET REG TOTAL TELECOM. PLANT IN SERVICE - EOY 2001				

Explain all amounts shown in column (g).

TELECOMMUNICATIONS PLANT IN SERVICE CLASS A & B (cont.)

Account (e)	Retirements (000's) (f)	Transfers / Adjustments (000's) (g)	Balance EOY (000's) (h)	
2001	184	2	20,074	
2001			0	30
2001			20,074	

TELECOMMUNICATIONS PLANT IN SERVICE CLASS A & B (SUB-CLASS ACCOUNTS)

Report telecommunications plant data for each subaccount where primary plant accounts have subclassifications. Any other separate accounting for telephone plant at an individual telephone company should be consolidated and reported in the primary accounts as defined in the uniform system of accounts.

Plant Subaccount (a)	Subaccount (b)	Balance FOY (000's) (c)	Additions (000's) (d)	
Digital Electronic Switching - Circuit	2212.1	4,155	202	1 A
Digital Electronic Switching - Packet	2212.2			2
Circuit Equipment - Electronic	2232.1	2,127	252	3
Circuit Equipment- Optical	2232.2	0		4
Aerial Cable - Nonmetallic	2421.1	0		5
Aerial Cable - Metallic	2421.2	0		6
Underground Cable - Nonmetallic	2422.1	19		7
Underground Cable - Metallic	2422.2	82		8
Buried Cable - Nonmetallic	2423.1	2,016	278	9
Buried Cable - Metallic	2423.2	8,536	629	10
Submarine and Deep Sea Cable - Nonmetallic	2424.1	0		11
Submarine and Deep Sea Cable - Metallic	2424.2	0		12
Intrabuilding Cable - Nonmetallic	2426.1	0		13
Intrabuilding Cable - Metallic	2426.2	0		14

Explain all amounts shown in column (g).

TELECOMMUNICATIONS PLANT IN SERVICE CLASS A & B (SUB-CLASS ACCOUNTS)
(cont.)

Subaccount (e)	Retirements (000's) (f)	Transfers / Adjustments (000's) (g)	Balance EOY (000's) (h)	
2212.1		30	4,387	1A
2212.2			0	2
2232.1			2,379	3
2232.2			0	4
2421.1			0	5
2421.2			0	6
2422.1			19	7
2422.2			82	8
2423.1	100		2,194	9
2423.2	49		9,116	10
2424.1			0	11
2424.2			0	12
2426.1			0	13
2426.2			0	14

ACCUMULATED DEPRECIATION

Primary Plant Account (a)	Acct (b)	Balance FOY (000's) (c)	Depr Rate (d)	Annual Accrual (000's) (e)	Additional Accrual (000's) (f)	
GENERAL SUPPORT ASSETS						
Motor Vehicles	2112	152	7.12	15		1
Aircraft	2113	0				2
Tools and Other Work Equipment	2114	116	10.0			3
Buildings	2121	474	3.4	38		4
Furniture	2122	21	10.0	3		5
Office Equipment	2123	12	10.0	1		6
General Purpose Computers	2124	99	25.0	31		7 A
TOTAL GENERAL SUPPORT ASSETS		874		88	0	
CENTRAL OFFICE ASSETS						
Non-Digital Switching	2211	0				8
Digital Electronic Switching	2212	4,103		169	0	9 B
Operator Systems	2220	0				10
Radio Systems	2231	0				11
Circuit Equipment	2232	1,687		393	0	12 B
TOTAL CENTRAL OFFICE ASSETS		5,790		562	0	
INFORMATION ORIGINATION/TERMINATION ASSETS						
Station Apparatus	2311	0				13
Customer Premises Wiring	2321	0				14
Large Private Branch Exchanges	2341	0				15
Public Telephone Terminal Equipment	2351	0				16
Other Terminal Equipment	2362	0				17
TOTAL INFORMATION ORIG/TERM ASSETS		0		0	0	
CABLE & WIRE FACILITIES ASSETS						
Poles	2411	1				18
Aerial Cable	2421	0		0	0	19
Underground Cable	2422	76		4	0	20 B
Buried Cable	2423	7,941		651	0	21 A,B
Submarine and Deep Sea Cable	2424	0		0	0	22
Intrabuilding Network Cable	2426	0		0	0	23
Aerial Wire	2431	0				24
Conduit Systems	2441	95	3.5	6		25
TOTAL CABLE & WIRE FACILITIES ASSETS		8,113		661	0	
Total Accumulated Depreciation	3100	14,777		1,311	0	
Less: Nonreg Accumulated Depreciation	3100			0	0	26
Net Reg Total Accumulated Depreciation	3100			1,311	0	
Columns e, f and I						

ACCUMULATED DEPRECIATION (cont.)

Acct (g)	Retired (000's) (h)	Net Salvage (000's) (i)	Other (000's) (j)	Balance EOY (000's) (k)	
2112	21	4		150	1
2113	0			0	2
2114	14	5		107	3
2121	0			512	4
2122	0			24	5
2123	0			13	6
2124	0		2	132	7 A
	35	9	2	938	
2211	0			0	8
2212	0	0	0	4,272	9 B
2220	0			0	10
2231	0			0	11
2232	0	0	0	2,080	12 B
	0	0	0	6,352	
2311	0			0	13
2321	0			0	14
2341	0			0	15
2351	0			0	16
2362	0			0	17
	0	0	0	0	
2411	0			1	18
2421	0	0	0	0	19
2422	0	0	0	80	20 B
2423	149	190	0	8,633	21 AB
2424	0	0	0	0	22
2426	0	0	0	0	23
2431	0			0	24
2441	0			101	25
	149	190	0	8,815	
3100	184	199	2	16,105	
3100				0	26
3100				16,105	

ACCUMULATED DEPRECIATION (SUB-CLASS ACCOUNTS)

Where subclassifications of primary plant accounts are used, report below the accumulated depreciation details for each subaccount or subsidiary record. Any other separate accounting for telephone accumulated depreciation at an individual telephone company should be consolidated and reported in the primary accounts as defined in the uniform system of accounts.

Plant Subaccount (a)	Subacct (b)	Balance FOY (000's) (c)	Depr Rate (d)	Annual Accrual (000's) (e)	Additional Accrual (000's) (f)	
Digital Electronic Switching - Circuit	2212.1	4,103	12.0	169		1
Digital Electronic Switching - Packet	2212.2					2
Circuit Equipment - Electronic	2232.1	1,687	17.44	393		3
Circuit Equipment- Optical	2232.2	0				4
Aerial Cable - Nonmetallic	2421.1	0				5
Aerial Cable - Metallic	2421.2	0				6
Underground Cable - Nonmetallic	2422.1	4	5.0	1		7
Underground Cable - Metallic	2422.2	72	5.0	3		8
Buried Cable - Nonmetallic	2423.1	1,004	6.0	127		9
Buried Cable - Metallic	2423.2	6,937	6.0	524		10
Submarine and Deep Sea Cable - Nonmetall	2424.1	0				11
Submarine and Deep Sea Cable - Metallic	2424.2	0				12
Intrabuilding Cable - Nonmetallic	2426.1	0				13
Intrabuilding Cable - Metallic	2426.2	0				14

ACCUMULATED DEPRECIATION (SUB-CLASS ACCOUNTS) (cont.)

Subacct (g)	Retired (000's) (h)	Net Salvage (000's) (i)	Other (000's) (j)	Balance EOY (000's) (k)	
2212.1	0			4,272	1
2212.2	0			0	2
2232.1	0			2,080	3
2232.2	0			0	4
2421.1	0			0	5
2421.2	0			0	6
2422.1	0			5	7
2422.2	0			75	8
2423.1	100	58		1,089	9
2423.2	49	132		7,544	10
2424.1	0			0	11
2424.2	0			0	12
2426.1	0			0	13
2426.2	0			0	14

REVENUES (CLASS B USE ACCOUNTS DESIGNATED BY *)

Particulars (a)	This Year (000's) (b)	Last Year (000's) (c)	
LOCAL NETWORK SERVICES REVENUES			
Basic Local Service Revenue (5000)*	1,545	1,460	1
Basic Area Revenue (5001)			2
Private Line Revenue (5040)			3
Other Basic Area Revenue (5060)			4
TOTAL LOCAL NETWORK SERVICES REVENUES	1,545	1,460	
INTERSTATE NETWORK ACCESS SERVICES REV.			
End User Revenue (5081)*	468	477	5
Switched Access Revenue (5082)*	891	869	6
Special Access Revenue (5083)*	182	331	7 C
Receipts of Federal USF*	0	0	8
TOTAL INTERSTATE NETWORK ACCESS SERVICES REV.	1,541	1,677	
INTRASTATE NETWORK ACCESS SERVICES REV.			
End User Revenue (5081)*	0	0	9
Switched Access Revenue (5082)*	722	819	10
Special Access Revenue (5083)*	238	98	11 C
TOTAL INTRASTATE NETWORK ACCESS SERVICES REV.	960	917	
LONG DISTANCE NETWORK SERVICES MESSAGE REV.			
Long Distance Message Revenue (5100)*	26	10	12 D
TOTAL LONG DISTANCE NETWORK SERVICES MESSAGE REV.	26	10	
MISCELLANEOUS & NONREGULATED REVENUES			
Miscellaneous Revenue (5200)*	196	209	13
Reciprocal Compensation Revenues (5200)			14
Unbundled Network Element Revenues (5200)			15
Directory Revenue (5230)			16
Nonregulated Operating Revenue (5280)*			17
TOTAL MISCELLANEOUS & NONREGULATED REVENUES	196	209	
GROSS OPERATING REVENUES	4,268	4,273	
UNCOLLECTIBLE REVENUES			
Uncollectible Revenue (5300)*	12	10	18
TOTAL UNCOLLECTIBLE REVENUES	12	10	
TOTAL OPERATING REVENUES	4,256	4,263	

CALCULATION OF ASSESSABLE REVENUES FOR REMAINDER AND TELEPHONE RELAY ASSESSMENT PURPOSES

Currently, cooperatives are not billed for remainder assessment, but are subject to the telephone relay assessment.

Description (a)	This Year (000's) (b)	
Gross Operating Revenues	4,268	1
Plus: Collection of amounts previously written off	0	2
Less: Uncollectibles written off during the year	12	3
Plus: Total Other Operating Income and (Expense) (7100)	1	4
Less: Nonregulated Operating Revenue (included in Gross Oper. Rev. on Line 1)		5
Plus: Nonregulated Net Write Off Amount (included on lines 2 and 3)		6
Less: Out-of-State Operating Revenues (included in Gross Oper. Rev. on Line 1)	0	7
Plus (or Less) Other (please specify): None	0	8
Assessable Revenues for Remainder and Telephone Relay Assessment Purposes	4,257	

CALCULATION OF ASSESSABLE REVENUES FOR UNIVERSAL SERVICE FUND ASSESSMENT PURPOSES

Description (a)	This Year (000's) (b)	
Total Basic Local Service Revenue (5000)	1,545	1
Plus: Total Intrastate Access Revenues (5081-5083)	960	2
Plus: Total Long Distance Network Services Revenue	26	3
Less: Out-of-State Operating Revenues (included in the above lines)	0	4
Plus: Intrastate Payphone Revenues	0	5
Plus (or Less) Other (please specify): None	0	6
Assessable Revenues for Universal Service Fund Assessment Purposes	2,531	

NONREGULATED ACTIVITIES

List the type of nonregulated activities that the company is involved in.

Nonregulated Activity	
(a)	
Provider of Internet/DSL Services	1
Selling and leasing of telephone and DBS equipment	2

ACCESS USAGE

Enter number, in thousands, of Billed Minutes.

Description (a)	Billed Minutes (000's)				
	Interstate InterLATA (b)	Intrastate InterLATA (c)	Intrastate IntraLATA (d)	Interstate IntraLATA (e)	
Feature Groups A - D -- Originating	5,041	2,150	1,587	0	1
Feature Groups A - D -- Terminating	4,989	2,780	3,498	0	2
Reciprocal Compensation	1,154	567	585	0	3

TYPE OF SPECIAL ACCESS CIRCUITS IN USE AT END OF YEAR

Circuit Type (a)	InterLATA & IntraLATA Channel Terminations (b)	
Voice grade	Yes	1
56/64 kbps (DS0)	Yes	2
1.54 Mbps (DS-1)	Yes	3
45 Mbps (DS-3)	No	4
SONET OC-1 (51.84 Mbps)	No	5
SONET OC-3 (155.52 Mbps)	No	6
SONET OC-12 (622.08 Mbps)	No	7
SONET OC-48 (2.488 Gbps)	No	8
SONET OC-192 (9.953 Gbps)	No	9
SONET OC-768 (39.812 Gbps)	No	10

SERVICE DATA

Access Line--Central office line equipment, or equivalent, and all outside plant facilities, or equivalent, required to connect the serving central office with the customer premises via physical connection, frequency, and/or time slot. From an engineering perspective, a channel connection is at a DS0 level. A DS0 level is a 4 KHz voice or 64 Kilobits/second. Customer--A person who uses a telephone as a subscriber.

Item (a)	FOY (b)	EOY (c)	
Business			
1 Party	878	878	3
PBX Trunks/Centrex & Key System Trunks	179	166	4
Centrex Lines	0	0	5
Other	0	1	6
Total Business Lines	1,057	1,045	7
Residential (Incl. Emp. Concess.)			8
Total Residential Lines	4,057	3,918	9
Total Bus & Res Lines	5,114	4,963	10
Company Total Lines Used	142	141	11
Total Lines Used	5,256	5,104	12
Miscellaneous			13
Special Access-intraLATA (expressed in equivalent access lines)	152	128	14
Special Access-interLATA (expressed in equivalent access lines)	699	675	15
Feature Group C and D Trunks	264	0	16
EAS and ECC - Trunks	216	288	17
Cellular Trunks (Public Switched Network)	24	48	18
Other*	15	15	19
Customers			20
Number of Lifeline customers at FOY (January 1, 2006) and EOY (December 31, 2006):	68	61	21
Number of Linkup customers connected during FOY (Calendar year 2005) and EOY (Calendar year 2006):	18	10	22
Other			23
Total Company Square Miles	249	249	24
Total Company Route Miles	1,080	1,095	25
			26
			27
			28
			29
			30

*Other includes WATS Lines (OutWATS and 800 Service), FX-In-intraLATA, and TSPS Trunks

SERVICE DATA - END OF YEAR

Access Line--Central office line equipment, or equivalent, and all outside plant facilities, or equivalent, required to connect the serving central office with the customer premises via physical connection, frequency, and/or time slot. From an engineering perspective, a channel connection is at a DS0 level. A DS0 level is a 4 KHz voice or 64 Kilobits/second. Customer--A person who uses a telephone as a subscriber.

PSCW Exchange ID (a)	Total Business Lines (b)	Total Residential Lines (c)	Total Business & Residential Lines (d)	Company Total Lines Used (e)	Total Lines Used (f)	Exchange Square Miles (g)	Exchange Route Miles (h)	
0120	590	1,811	2,401	103	2,504	101	474	1
4290	257	1,239	1,496	19	1,515	67	338	2
4680	198	868	1,066	19	1,085	81	283	3
	1,045	3,918	4,963	141	5,104	249	1,095	

MANUFACTURER ABBREVIATIONS

Use these abbreviations when completing the central office data schedule.

Manufacturer Name (a)	Abbreviation (b)	
Advanced Fiber Communication	AFC	1
Alcatel	AL	2
ATTC	ATT	3
Digital Loop Carrier	DLC	4
GTE	GTE	5
ITT	ITT	6
Lucent	ATT/LUC	7
Northern Telecom	NTI	8
Siemens	SI	9
Stromberg-Carlson	SC	10

EQUIPMENT ABBREVIATIONS

Use these abbreviations when completing the central office data schedule.

Equipment Type (a)	Abbreviation (b)	
Electronic--Digital	D	1
Electronic--Video	V	2
IP-Packet	P	3

CENTRAL OFFICE DATA - END OF YEAR

When an exchange has more than one central office, data must be reported for each central office.

Description (a)	Central Off. (b)	Central Off. (c)	Central Off. (d)	Central Off. (e)	
Exchange Name	AMHERST	POLONIA	ROSHOLT		1
PSCW Exchange ID	0120	4290	4680		2
Central Office Name	AMHERST	POLONIA	ROSHOLT		3
PSCW Central Office ID	1	1	1		4
Central Office CLLI Code	AMHRWIXADSO	POLNWIXARSO	RSHTWIXARSO		5
Manufacturer of COE (Page 54)	SI	SI	SI		6
Type of Equipment (Page 54)	D	D	D		7
(S)tandalone, (H)ost, (R)emote, (D)igital Loop Carrier	H	R	R		8
Remote Host PSCW Exchange ID		0120	0120		9
Remote Host Central Office CLLI Code		AMHRWIXADSO	AMHRWIXADSO		10
COE Generic Software Release No.	20E06	20E06	20E06		11
SS7?	Yes	Yes	Yes		12
					13
Access Lines - In Use	2,504	1,515	1,085		14
Trunks - In Use	562	0	0		15
ISDN Available?	Yes	Yes	Yes		16
DSL Service Available?	Yes	Yes	Yes		17
- In Use (# lines)	572	235	157		18
End User VoIP Available?	No	No	No		19
Digital Service Available: DS-1 - In Use	25	5	5		20
DS-3 - In Use	0	0	0		21
OC-3 - In Use	5	0	0		22
Advanced Data Service Available:					23
Packet Switching?	No	No	No		24
Frame Relay?	No	No	No		25
ATM (Asynchronous Trans. Mode)?	No	No	No		26
Fiber Transmission Facilities:					27
Miles of fiber sheath in wire center	62	47	41		28
Access Tandem Serving this C.O.:					29
- C.O. Name	STEVENS POINT	STEVENS POINT	STEVENS POINT		30
- PSCW C.O. CLLI Code	STPTWI01	STPTWI01	STPTWI01		31
Does this C.O. do access tandem switching?	No	No	No		32
Footnotes					33

Communities where Basic Local Service is offered to New Customers

County Name (a)	Municipality Name (b)	Municipality Type (c)	
Portage	ALBAN	Town	1
Portage	AMHERST	Town	2
Portage	AMHERST	Village	3
Portage	AMHERST JUNCTION	Village	4
Marathon	BEVENT	Town	5
Portage	BUENA VISTA	Town	6
Marathon	FRANZEN	Town	7
Waupaca	HARRISON	Town	8
Portage	LANARK	Town	9
Portage	NELSONVILLE	Village	10
Portage	NEW HOPE	Town	11
Portage	POLONIA	Unincorporated	12
Portage	ROSHOLT	Village	13
Portage	SHARON	Town	14
Portage	STOCKTON	Town	15

GENERAL, SCHEDULE LEVEL AND SCHEDULE LINE FOOTNOTES**General Footnote**

Accountants' Compilation Report

To the Board of Directors
Amherst Telephone Company
Amherst, Wisconsin

We have compiled the balance sheets of the Amherst Telephone Company as of December 31, 2006 and 2005, and the related statements of income for the years then ended included in the accompanying prescribed form in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form, except for pages 25 through 31.

Our compilation was limited to presenting in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplementary information referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements (including related disclosures) and the supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, these financial statements and supplementary information are not designed for those who are not informed about such differences.

The supplementary information contained on pages 25 through 31 of the accompanying prescribed form has not been audited, reviewed, or compiled by us, and, accordingly, we assume no responsibility for that information.

Kiesling Associates LLP
Madison, Wisconsin
March 23, 2007

Schedule Footnotes

Schedule Line Footnotes

- A)** Plant transfers.
- B)** The depreciation rate can be found on page 20.
- C)** Adjusted recording of certain intrastate special access services in 2006.
- D)** Increase relates to increased billings for video distance learning.