

Exhibit 2

Declaration of Rod Ballard

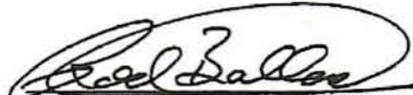
I, Rod Ballard, do hereby declare under penalty of perjury as follows:

1. I am a certified public accountant and Principal in the accounting firm Jackson Thornton in Montgomery, Alabama. I have been with the firm for twelve years, and I specialize in telecommunications regulatory issues.
2. This Declaration is submitted in support of Pine Belt Cellular Inc.'s ("Pine Belt's") Petition for Waiver filed in Common Carrier Docket No. 96-45 ("Petition"). I have been retained to provide accounting and consulting services to Pine Belt, including reviewing Universal Service Fund issues, and assuring Pine Belt's regulatory compliance with the rules and policies of the Federal Communications Commission ("FCC") and the Universal Service Administrative Company ("USAC").
3. I declare and certify as follows: I have been asked to quantify for Pine Belt the lost Interstate Access Support ("IAS") and High Cost Model ("HCM") revenue for Pine Belt for October 2004 through September 2005. I have prepared the two attached charts, one for IAS lost revenue, which totals \$33,870, and the other for HCM which totals \$26, 923. This total amount Pine Belt seeks to recoup from USAC is \$60,793. Pine Belt has filed with USAC all the required the data and paperwork for reimbursement from USAC for the IAS and HCM funds. I make this declaration to assist Pine Belt's attempt to recoup the funds necessary to serve its rural customers.
4. I declare that with respect to the filings prepared by Jackson Thornton, I am familiar with the facts and circumstances involved in preparing the filings made by Jackson Thornton's accountants described in this Petition.
5. I declare that to the best of my knowledge, both Pine Belt and Jackson Thornton have taken steps to assure future regulatory compliance. Pine Belt's President, John C. Nettles, has retained me to assist him and his staff to make future

regulatory filings and supervise FCC and USAC filing and regulatory compliance efforts.

5. I further declare that I have reviewed Pine Belt's and Jackson Thornton's records and practices and have discussed the facts with Pine Belt's President and his staff. The facts stated above and in the Petition are based upon my personal knowledge and review, and are true and correct to the best of my knowledge and belief.

I declare under penalty of perjury that the foregoing is true and correct.



Rod Ballard

Date: May 25th, 2006

Pine Belt Cellular, Inc.
 High Cost Disbursement Data
 Impact of IAS Settlement Loss

<u>Date</u>	<u>Amount Withheld</u>	<u>Amount paid by Pine Belt</u>
10/31/2004	\$ 1,565	
11/30/2004	\$ 1,565	
12/31/2004	\$ 1,565	
1/31/2005	\$ 3,678	
2/28/2005	\$ 3,678	
3/31/2005	\$ 3,678	
4/30/2005	\$ 4,049	
5/31/2005	\$ 4,049	
6/30/2005	\$ 4,049	\$ 5,994
	\$ 27,876	\$ 5,994
Total IAS requested		\$ 33,870
Total Alabama High Cost Fund		\$ 132,499,438
Impact to Fund		0.03%

Pine Belt Cellular, Inc.
High Cost Disbursement Data
Impact of High Cost Model Loss

July	\$	8,974
August	\$	8,974
September	\$	8,974
Total	\$	<u>26,923</u>

Total Alabama High Cost Fund \$ 132,499,438

Impact to Fund 0.020%

Note: The above amounts were scheduled to be paid July through September 2006 based on line counts as of September 30, 2005.

Pine Belt Cellular, Inc.
High Cost Disbursement Data
Total Impact of Loss of Settlement

Total IAS & High Cost	\$ 60,793
Total Alabama High Cost Fund	<u>\$ 132,499,438</u>
Impact to Fund	<u>0.046%</u>