

107-96107

MCJ
24
Brown

DOCKET NO. **TC96-107**

In the Matter of **IN THE MATTER OF THE ESTABLISHMENT OF SWITCHED ACCESS RATES FOR U S WEST COMMUNICATIONS, INC.**

Filing Fee

Public Utilities Commission of the State of South Dakota

DATE	MEMORANDA
6/24 96	Filed and Docketed;
7/17 96	Received Revised pages from Access Services Tariff;
7/5 96	Petition to Intervene by Sprint;
7/9 96	Petition to Intervene by Express;
7/9 96	Petition to Intervene by MCI;
7/10 96	Petition to Intervene by AT&T
7/11 96	Supplemental Certificate of Service;
7/11 96	Petition to Intervene by Telecommunications Group (TAG);
7/12 96	Petition for Leave to Intervene by DCT;
7/12 96	Certificate of Service;
7/17 96	Order Assessing Filing Fee;
7/23 96	Revised Cost Study;
8/9 96	Order Granting Intervention and Inspecting Bill;
8/21 96	Order for Production of Documents and Discovery of U.S. West, and its affiliates, pursuant to the subpoena issued by the Commission on 8/15/96, such list of data requests and
8/22 96	Order for and Notice of Procedural Schedule and Hearing;
8/30 96	Order Granting Permission for Discovery;
9/14 96	AT&T's Supplemental Data Requests and Request for Production of Documents
9/16 96	Order Admitting Non-Resident Attorney (William J. Sedore);
9/18 96	Order Admitting Non-Resident Attorney (Donald A. Law);
9/20 96	Direct Testimony of Wayne H. Culp;
9/20 96	Confidentiality Agreement entered into between US West and AT&T;
10/4 96	Testimony of John P. Bishop;
10/4 96	Testimony of Gregory A. Hales;

10/4/96 Testimony of Robert L. Erable;
10/4/96 Testimony of Susan Cook;
10/4/96 Direct Testimony of Patricia A. Parker;
10/4/96 Direct Testimony of Fred L. Thurman;
10/4/96 Direct Testimony of Susan Cook;
10/4/96 Direct Testimony of Jerry R. Thomas;
10/4/96 Direct Testimony of Tom Simmons;
10/4/96 Direct Testimony of Dennis Law;
10/4/96 Notice of Appearance by Thomas J. Hill and Teresa A. Hills;
10/8/96 Withdrawal by SDITC;
10/9/96 Unmarked Withdrawal by Express;
10/15/96 US West's Late Filed Exhibit 25;
10/16/96 AT&T's Late Filed Exhibit 23;
10/16/96 Telecon's Late Filed and 800 Service Rates and Reservations;
10/17/96 Proposed Disposition of 800 Service Rates and Reservations;
10/17/96 Telecon's Late Filed Exhibit 20;
10/18/96 Telecon's Addendum to Late Filed Exhibits;
10/31/96 Legal Memorandum (US West);
10/31/96 US West's Proposed Findings and Conclusions;
11/12/96 Brief and Proposed Findings of MEI;
11/13/96 Telecon's Brief;
11/13/96 Confidentiality Agreement between AT&T and US West;
11/13/96 Staff's Post Hearing Brief;
11/13/96 Brief of TAD;
11/13/96 Proposed Findings and Conclusions of AT&T;
11/13/96 Brief of AT&T (typed copy which was signed by John S. Lowell);
11/13/96 AT&T's proposed Findings and Conclusions;
11/14/96 Brief of AT&T (original to replace typed copy);
11/15/96 Certificate of Service;
11/23/96 Rebuttal Brief of US West;
12/19/96 Order Reopening Record;
12/31/96 Transcript of Hearing held on 12/9/96;
1/10/97 Order for and Notice of Procedural Schedule on Continuation of Hearing;
1/16/97 Motion to Disapprove Rate Increase and Close Docket (AT&T);
1/17/97 Order for and Notice of Hearing;
1/21/97 Motion to Join AT&T Motion to Disapprove and Close Docket (TAD);
1/23/97 Order Admitting Non-Resident Attorney to Practice (Glean E. Salomon);
1/24/97 Transcript of Hearing held on 1/23/97;
1/31/97 Proposed Disposition of 800 Service Rates and Reservations;
1/31/97 Findings of Fact and Conclusions of Law, Order on and Notice of Entry of Order;
1/31/97 Docket Closed.

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TC96-107

William P. Heeston
Senior Attorney

U S WEST

June 21, 1996

RECEIVED

Mr. William Bullard, Jr.
Executive Director
South Dakota Public Utilities Commission
State of South Dakota
500 East Capitol Avenue
Pierre, South Dakota 57501

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

Dear Mr. Bullard:

Attached are the original and ten copies of a switched access cost study being filed by U S WEST Communications, Inc. in compliance with the Telecommunications Switched Access Rules Chapter 20:10:27 which require the filing of cost data no less than once every three years.

This filing consists of:

- A worksheet showing the development of South Dakota specific switched access costs. A fully distributed cost study for switched access.
- A diskette which contains the fully distributed cost study.

The costs are derived using the fully allocated cost model mandated by the Commission's rules.

The switched access revenue requirement for a 1995 test period is as follows:

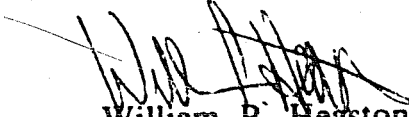
Intrastate	Common Line	Local Switching	Common Transport
Revenue Requirement	\$18.0M	\$4.6M	\$6.5M
Access Minutes of Use	444.2M	446.4M	N/A
Access Rate per Minute	\$0.041	\$0.010	N/A

The study develops an overall average calculated rate of \$0.066 cents per minute required to recover the costs. This is a developed number because the local transport element consists of fixed and MOU pricing elements.

The revenue requirement calculation includes an adjustment that eliminates the cost and minutes of use associated with the 55 exchanges sold as of June 22, 1996.

A tariff filing will follow after appropriate notification of the interexchange carriers within the next ten days.

Yours truly,



William P. Heaston

USWC

----- FCC PART 36 ----- Revenue Requirement Summary		TOTAL COMPANY	Source Allocation	Intrastate				TOTAL INTRASTATE	
				Message Telephone Service		Private Line			
				InterLATA and Other	InterLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	State Income Tax Rate	0.00%	--	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
14	Federal Income Tax Rate	31.23%	--	31.23%	31.23%	31.23%	31.23%	31.23%	31.23%
15	Gross Receipts Tax Rate	0.15%	--	0.15%	0.15%	0.15%	0.15%	0.15%	0.15%
16	Net Investment	\$250,268,741	C68	\$191,077,034	\$17,646,044	\$31,656,175	\$69,826	\$9,619,062	\$59,191,707
19	Rate of Return	10.34%	--	10.34%	10.34%	10.34%	10.34%	10.34%	10.34%
21	Return on Rate Base	\$25,877,788		\$19,757,365	\$1,824,601	\$3,273,249	\$7,220	\$1,015,353	\$6,120,422
23	AFUDC	0	H43	0	0	0	0	0	0
24	ITC Amortization	0	H36	0	0	0	0	0	0
25	Other Return Adjustments	0	V242	0	0	0	0	0	0
27	Net Return	\$25,877,788		\$19,757,365	\$1,824,601	\$3,273,249	\$7,220	\$1,015,353	\$6,120,422
28	Contributions	0	H52	0	0	0	0	0	0
30	Interest Expense	9,737,793	H44	7,442,155	688,944	1,220,219	2,721	383,753	2,298,838
31	Capital Lease Expense	0	H46	0	0	0	0	0	0
32	Capitalized Payroll Taxes	0	H36	0	0	0	0	0	0
33	Depreciation Adjustment	0	H36	0	0	0	0	0	0
34	Other Income Adjustments	0	V248	0	0	0	0	0	0
36	After Tax Income	\$16,139,995		\$12,315,211	\$1,135,857	\$2,053,029	\$4,499	\$631,000	\$3,824,784
38	State Income Taxes	\$0	Formula	\$0	\$0	\$0	\$0	\$0	\$0
39	Federal Income Taxes	7,329,534	Formula	5,592,614	515,727	932,327	2,043	266,824	1,736,920
40	Operating Expenses and Taxes	141,001,824	I196	104,548,656	8,262,232	23,896,094	34,846	4,259,996	36,453,168
41	Uncollectibles	591,592	V249	431,385	278	159,643	2	286	160,207
42	Other Revenue Adjustments	0	V250	0	0	0	0	0	0
44	Net Revenue	\$174,800,738		\$130,330,020	\$10,602,836	\$28,261,312	\$44,111	\$5,562,458	\$44,470,717
45	Gross Receipts Taxes	282,595	Formula	195,789	15,928	42,456	66	8,356	66,808
46	Other Revenue Taxes	0	V251	0	0	0	0	0	0
47	TOTAL REVENUE REQUIREMEN	\$175,083,333		\$130,525,809	\$10,619,765	\$28,303,768	\$44,177	\$5,570,814	\$44,537,524

A

USWC

----- FCC PART 69 ----- Intrastate Toll Revenue Requirement Summary		Part 36 Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
INTRALATA									
15	Net Investment	\$33,254,657	J13	\$14,352,714	\$3,854,401	\$0	\$9,227,208	\$0	\$6,830,335
16	Rate of Return	10.34%		10.34%	10.34%	10.34%	10.34%	10.34%	10.34%
17									
18	Return on Rate Base	\$1,439,569		\$1,484,071	\$398,545	\$0	\$650,693	\$0	\$706,257
19	Return Adjustments	0	J18-20	0	0	0	0	0	0
20									
21	Net Return on Rate Base	\$3,439,568		\$1,484,071	\$398,545	\$0	\$650,693	\$0	\$706,257
22	Income Taxes	1,219,150	J31-32	526,027	141,284	0	301,527	0	250,332
23	Expenses and Other Taxes	27,310,376	J33-35, 40	9,111,694	2,115,810	4,380	4,011,904	965,898	11,100,690
24									
25	Total IntraLATA Rev Req	\$31,969,093		\$11,121,791	\$2,655,619	\$4,380	\$5,164,124	\$965,898	\$12,057,279
26		=====		=====	=====	=====	=====	=====	=====
27									
28									
29	INTERLATA								
30									
31	Net Investment	\$17,641,189	P13	\$12,102,847	\$2,997,821	\$0	\$2,497,881	\$0	\$42,619
32	Rate of Return	10.34%		10.34%	10.34%	10.34%	10.34%	10.34%	10.34%
33									
34	Return on Rate Base	\$1,824,097		\$1,251,434	\$309,975	\$0	\$258,281	\$0	\$4,407
35	Return Adjustments	0	P18-20	0	0	0	0	0	0
36									
37	Net Return on Rate Base	\$1,824,097		\$1,251,434	\$309,975	\$0	\$258,281	\$0	\$4,407
38	Income Taxes	517,770	P31-32	355,220	87,988	0	73,313	0	1,251
39	Expenses and Other Taxes	8,300,231	P33-35, 40	5,292,288	1,575,687	3,145	1,014,380	391,970	22,781
40									
41	Total InterLATA Rev Req	\$10,642,098		\$6,899,942	\$1,973,028	\$3,145	\$1,345,974	\$391,970	\$28,439
42		=====		=====	=====	=====	=====	=====	=====
43									
44									
45	TOTAL INTRASTATE REV REQ	\$42,611,192		\$18,020,734	\$4,629,248	\$7,525	\$6,510,098	\$1,357,868	\$12,085,718
		=====		=====	=====	=====	=====	=====	=====
	ACCESS ELEMENT MINUTES OF USE			444,156,703	446,389,621		NA		
	ACCESS RATE PER MINUTE	#DIV/0!		\$0.040573	\$0.010370		#DIV/0!		

Sheet "C"
ENDING DECEMBER 31, 1995

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USWC

----- COE PART 35 ----- Investment Summary (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Intrastate and Other (D)	Intrastate				TOTAL INTRASTATE (I)
				Message Telephone Service		Private Line		
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)	
13 Land and Support Investment	\$86,917,660	D33	\$66,455,792	\$6,102,362	\$10,876,370	\$24,530	\$3,458,608	\$20,461,867
14								
15 COE Operator Equipment	\$1,328,714	D43	\$541,265	\$364	\$387,085	\$0	\$0	\$387,449
16 COE Switching Equipment	\$8,297,904	D68	\$5,614,414	4,443,224	8,240,265	0	0	12,683,490
17 COE Transmission Equipment	\$12,354,450	D85	\$8,665,324	6,283,709	15,267,350	71,875	10,068,192	31,689,128
18								
19 Total COE	\$211,981,068		\$167,221,003	\$10,727,297	\$23,894,701	\$71,975	\$10,058,192	\$44,760,055
20 into Orig Term Equipment	\$,877,001	D94	4,403,106	593,766	890,107	0	0	1,473,893
21 Cable and Wire Facilities	246,131,095	D137	183,134,253	21,264,916	33,276,091	59,071	6,396,752	62,996,831
22								
23 Total COE TOT. C&WF	\$463,989,154		\$354,758,364	\$32,575,999	\$58,060,900	\$130,946	\$18,462,944	\$109,230,789
24								
25 Total Capital Leases	\$8,388,268	D173	\$4,654,363	\$448,511	\$799,391	\$1,803	\$254,200	\$1,503,905
26								
27 Leasehold Improvements	\$6,626	D186	\$6,595	\$606	\$1,079	\$2	\$343	\$2,031
28								
29 Intangible Assets	\$141,946	D209	\$108,530	\$9,966	\$17,762	\$40	\$5,648	\$33,416
30								
31								
32 Total Tele Pkt In Service	\$557,445,654		\$426,213,645	\$39,137,443	\$69,755,502	\$157,322	\$22,181,742	\$131,232,008
33								
34 Plant Held, Future Use	\$0	D214-215	\$0	\$0	\$0	\$0	\$0	\$0
35 TPUC, Short-term	4,543,102	D216-217	3,473,580	318,985	568,497	1,282	180,778	1,069,522
36 TPUC, Long-term	509,571	D218-219	389,609	35,776	63,765	144	20,277	119,982
37 Tel Pkt Adjustment	0	D220-221	0	0	0	0	0	0
38								
39 Total Other Tel Pkt	\$5,052,673		\$3,863,189	\$354,741	\$632,262	\$1,426	\$201,055	\$1,189,484
40								
41								
42 TOTAL TELEPHONE PLANT	\$562,498,327		\$430,076,834	\$39,492,183	\$70,387,784	\$158,748	\$22,382,797	\$132,421,492

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Sheet "D"
ENDING DECEMBER 31, 1995

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USWC

***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE
				Message Telephone Service		Private Line		
				InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
111 CABLE AND WIRE FACILITIES								
112								
113 CAT 1 1 IntraLATA PL/WATS	10,400,457	F31	\$8,837,500	\$0	\$0	\$0	\$1,762,957	\$1,762,957
114 CAT 1 2 InterLATA PL/WATS	14,833	F31	0	0	0	14,833	0	14,833
115 CAT 1 3 Joint Message	207,889,059	G13	155,916,794	20,735,083	31,237,202	0	0	51,972,265
116 Other CAT 1 C&WF	0	V74	0	0	0	0	0	0
117								
118 Total CAT 1 C&WF	\$218,304,349		\$164,554,294	\$20,735,083	\$31,237,202	\$14,833	\$1,762,957	\$53,750,054
119								
120 CAT 2 C&WF	\$2,294,371	G28	\$2,188,869	\$71,525	\$0	\$886	\$53,092	\$125,502
121 CAT 2 C&WF, Wideband	19,511,679	V76	13,276,853	0	0	38,128	6,196,900	6,235,028
122								
123 Total CAT 2 C&WF	\$21,806,250		\$15,445,722	\$71,525	\$0	\$39,012	\$6,249,992	\$6,360,528
124								
125 CAT 3 Joint Message	2,610,740	G17	1,174,245	75,238	1,361,258	0	0	\$1,436,494
126 CAT 3 PL/WATS etc	652,384	F36	283,333	0	0	5,227	383,804	389,031
127 CAT 3 Direct	529	V79	28	0	501	0	0	501
128								
129 Total CAT 3 C&WF	\$3,283,633		\$1,437,607	\$75,238	\$1,361,759	\$5,227	\$383,804	\$1,826,028
130								
131 CAT 4 Message	\$2,756,853	G29	\$1,698,831	\$383,092	\$677,130	\$0	\$0	\$1,060,222
132 CAT 4 WATS	0	V81	0	0	0	0	0	0
133 CAT 4 Direct	0	V82	0	0	0	0	0	0
134								
135 Total CAT 4 C&WF	\$2,756,853		\$1,698,831	\$383,092	\$677,130	\$0	\$0	\$1,060,222
136								
137 TOTAL C&WF	\$248,131,085		\$183,134,253	\$21,264,916	\$33,278,091	\$59,071	\$8,396,752	\$82,996,831
138								
139								
140 CAPITAL LEASES								
141								
142 Allocable Support Leases	\$6,388,268	H14	\$4,884,383	\$448,511	\$790,391	\$1,803	\$254,200	\$1,503,905
143 Direct Support Leases	0	V84	0	0	0	0	0	0
144								
145 Total Support Leases	\$6,388,268		\$4,884,383	\$448,511	\$790,391	\$1,803	\$254,200	\$1,503,905

USWC

FCC PART 35 Plant Investment Detail (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Intrastate				TOTAL INTRASTATE (I)
				Message Telephone Service		Private Line		
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)	
160								
161 COE Operator	\$0	H16	\$0	\$0	\$0	\$0	\$0	\$0
162 COE Tandem Switch	0	H17	0	0	0	0	0	0
163 COE Local Switch	0	H18	0	0	0	0	0	0
164 COE Transmission	0	H20	0	0	0	0	0	0
165 COE Direct	0	V85	0	0	0	0	0	0
166								
167 Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0
168								
169 IOT Leases	\$0	V90	\$0	\$0	\$0	\$0	\$0	\$0
170								
171 C&WF Leases	\$0	V91	\$0	\$0	\$0	\$0	\$0	\$0
172								
173 TOTAL CAPITAL LEASES	\$6,368,268		\$4,884,363	\$446,511	\$769,391	\$1,803	\$254,200	\$1,503,805
174								
175								
176 LEASEHOLD IMPROVEMENTS								
177								
178 Land and Support Assets	\$8,626	H14	\$8,595	\$606	\$1,079	\$2	\$343	\$2,031
179 COE Switching	0	H18	0	0	0	0	0	0
180 COE Operator	0	H18	0	0	0	0	0	0
181 COE Transmission	0	H20	0	0	0	0	0	0
182 IOT	0	V96	0	0	0	0	0	0
183 C&WF	0	V97	0	0	0	0	0	0
184 Other	0	V98	0	0	0	0	0	0
185								
186 TOTAL LEASEHOLD IMPROVEM	\$8,626		\$8,595	\$606	\$1,079	\$2	\$343	\$2,031
187								
188								
189 TPIS, EXCL ACCT No 2890	\$557,303,708		\$428,105,115	\$39,127,477	\$69,737,738	\$157,282	\$22,170,094	\$131,198,592

USWC

----- FCC PART 36 ----- Plant Investment Detail (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Intrastate					TOTAL INTRA-STATE (I)
			Interstate and Other (D)	Message Telephone Service		Private Line		
				interLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)	
204 INTANGIBLE ASSETS								
205	\$141,948	H38	\$108,530	\$9,966	\$17,762	\$40	\$5,648	\$33,416
206 Allocable Acct No 2690	0	V100	0	0	0	0	0	0
207 Direct Acct No 2690	0		0	0	0	0	0	0
208								
209 Total Intangible Assets	\$141,946		\$108,530	\$9,966	\$17,762	\$40	\$5,648	\$33,416
210								
211								
212 OTHER TELEPHONE PLANT								
213								
214 Held for Fut Use - Alloc	\$0	--	\$0	\$0	\$0	\$0	\$0	\$0
215 Held for Fut Use - Direct	0	--	0	0	0	0	0	0
216 TPUC, Short-term - Alloc	4,543,102	H35	3,473,580	318,965	568,497	1,232	180,778	1,069,522
217 TPUC, Short-term - Direct	0	V124	0	0	0	0	0	0
218 TPUC Long-term - Alloc	509,571	H35	389,609	35,778	63,765	144	20,277	119,962
219 TPUC Long-term - Direct	0	V126	0	0	0	0	0	0
220 Tele Pll Adjust - Alloc	0	H35	0	0	0	0	0	0
221 Tele Pll Adjust - Direct	0	V104	0	0	0	0	0	0
222								
223 Total Other Telephone Plant	\$5,052,673		\$3,893,189	\$354,741	\$632,292	\$1,426	\$201,055	\$1,189,484

USWC

----- FCC PART 36 ----- Revenues and Deductions	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
				Message Telephone Service		Private Line			
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 ACCUM DEPRECIATION TPIS									
14									
15 Support Assets	\$25,549,056	H13	\$19,534,382	\$1,793,762	\$3,197,080	\$7,210	\$1,016,642	\$6,014,674	
16 COE Switching	45,390,991	H19	39,534,140	2,051,748	3,805,105	0	0	5,856,851	
17 COE Operator	943,705	H16	669,523	258	274,923	0	0	275,182	
18 COE Transmission	59,582,608	H20	42,777,570	3,332,309	8,090,410	38,110	5,330,195	16,805,038	
19 IOT Equipment	3,801,135	H25	2,847,848	377,582	575,705	0	0	953,287	
20 Cable and Wire Facilities	133,298,852	H31	99,179,750	11,518,409	18,021,284	31,991	4,547,417	34,117,101	
21 Other Plant	178,774	V135	156,104	22,670	0	0	0	22,670	
22									
23 Total Accum Depr TPIS	\$269,743,121		\$204,696,318	\$19,094,737	\$33,970,495	\$77,318	\$10,902,254	\$64,044,603	
24									
25 ACCUM AMORTIZATION									
26									
27 Accum Depreciation PHFU	\$0	H38	\$0	\$0	\$0	\$0	\$0	\$0	
28 Accum Amort Tangible Inv	2,121,709	H40	1,622,221	148,962	265,498	599	84,426	499,485	
29 Accum Amort Intang Inv	28,128	H41	21,506	1,975	3,520	8	1,119	6,622	
30 Accum Amort Other	0	V138	0	0	0	0	0	0	
31									
32 Tot Accum Amortization	\$2,149,834		\$1,643,727	\$150,937	\$269,018	\$607	\$85,548	\$506,107	
33									
34 Total Accum Depr/Amort	\$270,892,955		\$206,342,045	\$19,245,673	\$34,239,512	\$77,924	\$10,987,799	\$64,550,809	
35									
36									
37 ACCUM DEF INC TAXES NET									
38									
39 Support Assets	10,865,870	H13	\$8,307,063	\$762,877	\$1,359,802	\$3,067	\$432,372	\$2,558,007	
40 COE Switching	15,099,350	H19	13,151,064	682,515	1,295,771	0	0	1,948,286	
41 COE Operator	(18,243)	H16	(12,923)	(5)	(5,315)	0	0	(5,320)	
42 COE Transmission	11,235,280	H20	8,060,414	628,382	1,528,713	7,187	1,006,804	3,108,638	
43 IOT Equipment	740,833	H25	554,890	73,570	112,173	0	0	185,743	
44 Cable and Wire Fac	8,508,683	H31	6,331,049	735,139	1,150,372	2,042	290,260	2,177,834	
45 Unclassified	10,482	V145	9,356	1,106	0	0	0	1,106	
46									
47 Total Accum Def Inc Taxes	\$46,442,235		\$36,407,712	\$2,683,564	\$5,409,408	\$12,296	\$1,728,257	\$10,034,523	

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----- FCC PART 36 ----- Functional Distribution of Selected Investments		TOTAL COMPANY	Joint Use Message	Private Line				Extended Area Service	Other
				Interstate		Intrastate			
(A)	(B)	(C)	InterLATA (D)	IntraLATA (E)	InterLATA (F)	IntraLATA (G)	(H)	(I)	
13	TRANS CCI EQUIPMENT								
14	Working Loops	309,078	294,330	0	0	21	2,496	0	12,229
15	Avg Cost per Loop	129.97	129.87	129.97	129.97	129.97	129.97	129.97	129.97
17	CAT 4 13 Exch In Invest	\$40,169,304	\$38,252,829	\$0	\$0	\$2,729	\$324,395	\$0	\$1,589,352
19									
20									
21	Circuit Terminations	16,786	17,949	2	0	27	2,523	0	1,285
22	Avg Cost per Termination	1,249.59	1,249.59	1,249.59	1,249.59	1,249.59	1,249.59	1,249.59	1,249.59
23									
24	CAT 4 23 Other IX	\$20,875,557	\$16,160,894	\$2,499	\$0	\$33,739	\$3,152,706	\$0	\$1,605,719
25									
26									
27	C&WF INVESTMENT								
28									
29	Working Loops	309,078	294,330	0	0	21	2,496	0	12,229
30	Loop Factor	1.000000	0.952290	0.000000	0.000000	0.000068	0.008076	0.000000	0.036566
31	CAT 1 Exchange C&WF	\$218,304,348	\$207,889,059	\$0	\$0	\$14,833	\$1,762,957	\$0	\$8,637,500
32									
33									
34	Equivalent IX Circuit Miles	2,066,337	1,853,232	352	0	3,310	243,041	0	186,402
35	IX Cct Miles Factor	1.000000	0.800079	0.000170	0.000000	0.001602	0.117619	0.000000	0.080530
36	CAT 3 Interexch C&WF	\$3,263,104	\$2,610,740	\$556	\$0	\$5,227	\$363,804	\$0	\$262,778

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----- FCC PART 36 ----- Physical Allocation Factors		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE
(A)	(B)	(C)	(D)	Message Telephone Service		Private Line		(I)	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
				(E)	(F)	(G)	(H)		
13	Subscriber Plant Fact (SPF)	1 000000	SPF	0 750000	0 099741	0 150259	0 000000	0 000000	0 250000
14									
15	Dial Equipment Minutes (DEM)	1 000000	DEM	0 891285	0 044064	0 004051	0 000000	0 000000	0 108715
16									
17	Conversation Minute Miles	1 000000	CBM	0 449775	0 028818	0 521407	0 000000	0 000000	0 550225
18	Conversation Minutes	1 000000	CM	0 605981	0 025540	0 368479	0 000000	0 000000	0 394019
19	Subscriber Minutes (SLU)	1 000000	SLU	0 868954	0 044320	0 006728	0 000000	0 000000	0 111048
20									
21	TSPS Processor Time	0 000000	TSP	0 000000	0 000000	0 000000	0 000000	0 000000	0 000000
22	Wtd Stand Work Sec Toll	0 000000	WST	0 000000	0 000000	0 000000	0 000000	0 000000	0 000000
23	Wtd Stand Work Sec Aux	1 000000	WSA	0 707268	0 000000	0 292734	0 000000	0 000000	0 292734
24	Wtd Stand Work Sec Comb	1 000000	WSC	0 600514	0 000196	0 399290	0 000000	0 000000	0 399486
25									
26	COE CAT 2 Minutes	1 000000	CT2	0 623511	0 051750	0 324739	0 000000	0 000000	0 376489
27									
28	Exchange Trunk Minutes	1 000000	ETM	0 945300	0 031174	0 000000	0 000386	0 023140	0 054700
29	MOU Mi Host/Remote	1 000000	HRM	0 615423	0 138960	0 245617	0 000000	0 000000	0 384577
30									
31	C&W CAT 4 WATS	0 000000	CT4	0 000000	0 000000	0 000000	0 000000	0 000000	0 000000
32									
33	Equal Access MOU	1 000000	EAM	0 873321	0 126879	0 000000	0 000000	0 000000	0 126879
34									
35	Current Billings	1 000000	CB	0 749869	0 033650	0 184071	0 000161	0 032249	0 250131
36	EU Presubscription Factor	1 000000	EPRE	0 979937	0 000000	0 002213	0 000513	0 017337	0 020063
37	EU MTS & WATS Factor	1 000000	EMTS	0 728783	0 027793	0 206345	0 000000	0 036942	0 271217
38	EU Access, P/L and All Other Fact	1 000000	EPLO	0 27268	0 000122	0 721506	0 000012	0 00568	0 727320
39	IX Special Access Factor	1 000000	ISPA	0 907449	0 083137	0 000000	0 008414	0 000000	0 092551
40	IX Switched Access Factor	1 000000	ISWA	0 844391	0 15487	0 000000	0 000739	0 000000	0 155609
41	IX Billing & Collection Services Fac	1 000000	IBC	0 690928	0 303194	0 000000	0 005880	0 000000	0 309074
42	Coin Revenue Percent	1 000000	CR	0 887026	0 102320	0 010854	0 000000	0 000000	0 112974
43	Relative Toll/Local Mags	1 000000	TLM	0 634367	0 147094	0 218539	0 000000	0 000000	0 365833
44	Relative Users Percent	1 000000	RUP	0 786601	0 085275	0 148124	0 000000	0 000000	0 233399
45	CABS Percent	1 000000	CAB	0 500000	0 500000	0 000000	0 000000	0 000000	0 500000
46	Foreign Directories Percent	1 000000	FD	1 000000	0 000000	0 000000	0 000000	0 000000	0 000000

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----- FCC PART 36 ----- Internal Allocation Factors	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE
				Message Telephone Service		Private Line		
				InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
13 Support Assets	1 000000	D31	0 764583	0 070209	0 125134	0 000282	0 039792	0 235417
14 Land and Support Assets	1 000000	D33	0 764583	0 070209	0 125134	0 000282	0 039792	0 235417
15								
16 COE Operator	1 000000	D43	0 708403	0 000274	0 291323	0 000000	0 000000	0 291597
17 COE Tandem Switching	1 000000	D49	0 623511	0 051750	0 324739	0 000000	0 000000	0 378489
18 COE Local Switching	1 000000	D66	0 891285	0 044664	0 084051	0 000000	0 000000	0 108715
19 COE Total Switching	1 000000	D68	0 870969	0 045202	0 083830	0 000000	0 000000	0 128031
20 COE Transmission	1 000000	D85	0 717954	0 055928	0 135885	0 000640	0 089593	0 282048
21 Total COE	1 000000	C19	0 788849	0 050605	0 112721	0 000339	0 047486	0 211151
22								
23 Info Ong /Term CAT 1	1 000000	D90	0 750000	0 099741	0 150259	0 000000	0 000000	0 250000
24 Info Ong /Term CAT 2	1 000000	D92	1 000000	0 000000	0 000000	0 000000	0 000000	0 000000
25 Total IOT	1 000000	D94	0 749210	0 099334	0 151456	0 000000	0 000000	0 250790
26								
27 C&WF CAT 1	1 000000	D118	0 753784	0 094982	0 143090	0 000068	0 008078	0 248216
28 C&WF CAT 2	1 000000	D120	0 945300	0 031174	0 000000	0 000386	0 023140	0 054700
29 C&WF CAT 3	1 000000	D129	0 440493	0 023053	0 417252	0 001802	0 117600	0 559507
30 C&WF CAT 4	1 000000	D135	0 615423	0 138960	0 245617	0 000000	0 000000	0 384577
31 Total C&WF	1 000000	D137	0 744052	0 086397	0 135197	0 000240	0 034115	0 255948
32								
33 Total Equipment	1 000000	C23	0 764583	0 070209	0 125134	0 000282	0 039792	0 235417
34								
35 TPIS	1 000000	C32	0 764583	0 070209	0 125134	0 000282	0 039792	0 235417
36 TPIS, excl Acct No 2690	1 000000	D189	0 764583	0 070209	0 125134	0 000282	0 039792	0 235417
37								
38 Plt Held, Fut Use	0 000000	D215	0 000000	0 000000	0 000000	0 000000	0 000000	0 000000
39								
40 Total Tangible Assets	1 000000	C25	0 764583	0 070209	0 125134	0 000282	0 039792	0 235417
41 Total Intangible Assets	1 000000	C29	0 764583	0 070209	0 125134	0 000282	0 039792	0 235417
42								
43 Long-term PUC	1 000000	C36	0 764583	0 070209	0 125134	0 000282	0 039792	0 235417
44 Net Telephone Plant	1 000000	C61	0 764255	0 070750	0 125308	0 000279	0 039409	0 235745
45 Total Net Investment	1 000000	C68	0 763487	0 070508	0 126489	0 000279	0 039238	0 236513
46 Capital Leases	1 000000	D173	0 764583	0 070209	0 125134	0 000282	0 039792	0 235417
47								
48 Tot Bus. Ofc, Cust Serv	1 000000	I141	0 795874	0 037842	0 151553	0 000413	0 014517	0 204326
49								
50 Total "BIG THREE" Expenses	1 000000	I170	0 757059	0 053898	0 159889	0 000267	0 029086	0 242941
51								
52 Corporate Operations Expense	1 000000	I185	0 757059	0 053898	0 159889	0 000267	0 029086	0 242941

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***** FCC PART 69 ***** IntraLATA Revenue Requirements Summary		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	Net Investment	\$33,264,657	K52	\$14,352,714	\$3,854,401	\$0	\$8,227,208	\$0	\$8,830,335
14	Rate of Return	10.34%	B19	10.34%	10.34%	10.34%	10.34%	10.34%	10.34%
15									
16	Return on Rate Base	\$3,439,568		\$1,484,071	\$398,545	\$0	\$850,693	\$0	\$708,257
17									
18	AFUDC	0	N37	0	0	0	0	0	0
19	ITC Amortization	0	N37	0	0	0	0	0	0
20	Other Return Adjustments	0	Direct	0	0	0	0	0	0
21									
22	Net Return	\$3,439,568		\$1,484,071	\$398,545	\$0	\$850,693	\$0	\$708,257
23									
24	Interest Expense	1603872,692	N67	692066,679	185853,515	0	388703,822	0	329348,666
25	Capitalized Payroll Taxes	0	N37	0	0	0	0	0	0
26	Depreciation Adjustment	0	N37	0	0	0	0	0	0
27	Other Income Adjustments	0	Direct	0	0	0	0	0	0
28									
29	After Tax Income	\$1,835,593		\$792,004	\$212,892	\$0	\$453,989	\$0	\$378,908
30									
31	State Income Taxes	0	29	0	0	0	0	0	0
32	Federal Income Taxes	1,218,150	29	526,027	141,264	0	301,527	0	250,332
33	Operating Expenses and Taxes	27099830,68	U195	8938488,528	2111568,260	4336,283862	4003854,633	984198,4327	11077389,25
34	Uncollectibles	158929	Direct	155888,028	0	38,943590	0	157,050278	4047,003345
35	Other Revenue Adjustments	0	Direct	0	0	0	0	0	0
36									
37	Base for Gross Receipts Tax	31758352,44	18+31+32+33	10948586,3	2651377,174	4336,283862	5155876,214	984198,4327	12033977,78
38									
39									
40	Gross Receipts Tax	50812	37	17517	4242	7	8249	1543	19254
41									
42									
43	TOTAL REVENUE REQUIREMEN	\$31,959,033		\$11,121,791	\$2,655,819	\$4,380	\$5,164,124	\$965,808	\$12,057,279
44									

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***** FCC PART 35 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE
				Message Telephone Service		Private Line		
				InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
13 PLANT SPEC OPER EXPENSE								
14								
15 Network Support, Alloc	\$105,178	H14	\$80,417	\$7,384	\$13,161	\$30	\$4,185	\$24,761
16 Network Support, Direct	0	V149	0	0	0	0	0	0
17								
18 Total Network Support Exp	\$105,178		\$80,417	\$7,384	\$13,161	\$30	\$4,185	\$24,761
19								
20 General Support, Alloc	\$7,159,211	H14	\$5,473,813	\$502,638	\$895,862	\$2,020	\$284,878	\$1,685,398
21 General Support, Direct	0	V151	0	0	0	0	0	0
22								
23 Total General Support Exp	\$7,159,211		\$5,473,813	\$502,638	\$895,862	\$2,020	\$284,878	\$1,685,398
24								
25 Central Office Eq., Alloc	\$5,898,194	H21	\$4,493,438	\$288,258	\$642,080	\$1,931	\$270,491	\$1,202,758
26 Central Office Eq., Direct	0	V153	0	0	0	0	0	0
27								
28 Total COE Exp	\$5,898,194		\$4,493,438	\$288,258	\$642,080	\$1,931	\$270,491	\$1,202,758
29								
30 Cust Premises Equip	\$2,360	H24	\$2,360	\$0	\$0	\$0	\$0	\$0
31 Coinless Pay Phone	3,254	G18	1,972	83	1,199	0	0	1,262
32 Other IOT	949,178	H23	711,884	94,672	142,623	0	0	237,295
33 IOT Direct	0	V157	0	0	0	0	0	0
34								
35 Total IOT Exp	\$954,792		\$716,215	\$94,755	\$143,822	\$0	\$0	\$238,577
36								
37 Cable & Wire, Alloc	\$8,667,645	H31	\$6,449,176	\$748,856	\$1,171,836	\$2,060	\$295,698	\$2,218,469
38 Cable & Wire, Direct	0	V159	0	0	0	0	0	0
39								
40 Total C&WF Exp	\$8,667,645		\$6,449,176	\$748,856	\$1,171,836	\$2,060	\$295,698	\$2,218,469
41								
42 TOTAL PLT SPEC OPER EXP.	\$22,583,020		\$17,213,058	\$1,641,889	\$2,866,761	\$6,062	\$855,250	\$5,369,962
43								
44 TOTAL PLT SPEC, ex SUPPOR	\$15,318,631		\$11,658,827	\$1,131,867	\$1,957,738	\$4,012	\$566,107	\$3,659,604

----- FCC PART 36 ----- Operating Expenses and Taxes		TOTAL COMPANY	Source/ Allocator	Intrastate				TOTAL INTRASTATE	
				Message Telephone Service			Private Line		
				Interstate and Other	InterLATA	IntraLATA	InterLATA		IntraLATA
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
156 Other Cust. Serv. Alloc	\$146,640	H43	\$116,678	\$5,548	\$22,224	\$61	\$2,129	\$29,952	
157 Other Cust. Serv. Direct	0	V211	0	0	0	0	0	0	
158									
159 Total Other Cust. Serv.	\$146,640		\$116,678	\$5,548	\$22,224	\$61	\$2,129	\$29,952	
160									
161 TOTAL CUSTOMER OPER EXP	\$20,889,273		\$15,845,814	\$619,680	\$4,242,493	\$5,465	\$355,821	\$5,223,459	
162									
163									
164 "BIG-THREE" EXPENSES									
165									
166 Total Ptl. Spec. ex Support	\$15,318,631	44	\$11,658,827	\$1,131,867	\$1,957,738	\$4,012	\$508,187	\$3,659,804	
167 Total Network Oper. Exp	12,195,078	68	9,324,153	856,199	1,526,021	3,442	485,264	2,870,925	
168 Total Customer Operations	20,869,273	161	15,845,814	619,680	4,242,493	5,465	355,821	5,223,459	
169									
170 TOTAL "BIG THREE" EXPENSES	\$48,362,982		\$38,828,794	\$2,607,745	\$7,728,252	\$12,918	\$1,407,272	\$11,754,187	
171									
172									
173 CORPORATE OPERATIONS EXPENSE									
174									
175 Exec. and Planning, Alloc	\$2,572,414	H50	\$1,947,470	\$138,648	\$410,787	\$687	\$74,821	\$624,944	
176 Exec. and Planning, Direct	0	V213	0	0	0	0	0	0	
177									
178 Total Exec. and Planning	\$2,572,414		\$1,947,470	\$138,648	\$410,787	\$687	\$74,821	\$624,944	
179									
180 Admin. & General, Allocable	\$25,443,234	H50	\$19,262,041	\$1,371,339	\$4,063,016	\$6,793	\$740,044	\$6,181,193	
181 Admin. & General, Direct	0	V231	0	0	0	0	0	0	
182									
183 Total Admin. and Gen.	\$25,443,234		\$19,262,041	\$1,371,339	\$4,063,016	\$6,793	\$740,044	\$6,181,193	
184									
185 TOTAL CORPORATE OPERATIO	\$28,015,648		\$21,209,511	\$1,509,987	\$4,473,804	\$7,480	\$814,866	\$8,806,136	
186									
187									
188									
189 NON-INCOME TAXES									
190 Non-income Taxes, Allocable	\$8,072,091	H38	\$6,171,786	\$566,730	\$1,010,094	\$2,278	\$321,203	\$1,900,305	
191 Non-income Taxes, Direct	0	V233	0	0	0	0	0	0	
192									
193 Total Non-income Taxes	\$8,072,091		\$6,171,786	\$566,730	\$1,010,094	\$2,278	\$321,203	\$1,900,305	
194									
195									
196 TOTAL OPER EXP AND TAXES	\$141,001,824		\$104,548,656	\$8,262,232	\$23,896,094	\$34,846	\$4,259,998	\$36,453,168	

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***** FCC PART 69 ***** IntraLATA Investment Detail		Part 38 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	LAND AND SUPPORT ASSETS								
14									
15	Land Assets, Message	\$183,838	N28	32790 08237	28793 19892	0	69183 53894	0	53071 06781
16	Land Assets, Private Line	58459 10588	N28	10427 00147	9156 028264	0	21999 86245	0	18876 2137
17									
18	Total Land Assets	\$242,297		\$43,217	\$37,949	\$0	\$91,183	\$0	\$69,947
19									
20	Support Assets, Message	\$10,892,532	N28	\$1,907,163	\$1,674,894	\$0	\$4,023,911	\$0	\$3,086,764
21	Support Assets, Private Line	3400147 364	N28	806,464	532,541	0	1,279,574	0	981,568
22									
23	Total Support Assets	\$14,092,879		\$2,513,627	\$2,207,235	\$0	\$5,303,485	\$0	\$4,068,332
24									
25	Total Land and Supp Assets	\$14,334,976		\$2,556,844	\$2,245,184	\$0	\$5,394,669	\$0	\$4,138,280
26									
27	CENTRAL OFFICE EQUIPMENT								
28									
29	Operator Sys. DA	\$0	(F)	0	0	0	0	0	0
30	Operator Sys. Other	1,328,714	(I)	0	0	0	0	0	1328714
31									
32	Total Operator Systems	\$1,328,714		\$0	\$0	\$0	\$0	\$0	\$1,328,714
33									
34	Tandem Switching	\$2,421,873	(G)	\$0	\$0	\$0	\$2,421,873	\$0	\$0
35	Tandem Assigned	0	Direct	0	0	0	0	0	0
36									
37	Total Tandem Switching	\$2,421,873		\$0	\$0	\$0	\$2,421,873	\$0	\$0
38									
39	Local Switching	\$5,818,393	(E)	\$0	\$5,818,393	\$0	\$0	\$0	\$0
40	Local Assigned	0	Direct	0	0	0	0	0	0
41									
42	Total Local Switching	\$5,818,393		\$0	\$5,818,393	\$0	\$0	\$0	\$0
43									
44	Total Switching	\$8,240,265		\$0	\$5,818,393	\$0	\$2,421,873	\$0	\$0

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----- FCC PART 69 ----- IntraLATA Investment Detail		Part 38 IntraLATA Total	Source of Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
58	COE Exch Trunk	\$3,718,881	Direct	\$0	\$0	\$0	\$0	\$0	\$3,718,881
59	COE Exch Line - Message	5747831 77	(D)	5747831 77	0	0	0	0	0
60	COE Exch Line - PL etc	324394 5918	(I)	0	0	0	0	0	324394 5918
61	COE Exch Line - Assigned	0	Direct	0	0	0	0	0	0
62	COE Interexchange, Message	5982319 68	(G)	0	0	0	5982319 68	0	0
63	COE Interexchange, PL	3152703 441	(I)	0	0	0	0	0	3152703 441
64	COE Interexchange, Assigned	0	Direct	0	0	0	0	0	0
65	COE H/R Message	3557199 045	(G)	0	0	0	3557199 045	0	0
66	COE H/R Assigned	0	Direct	0	0	0	0	0	0
67									
68	Total COE Transmission	\$22,463,133		\$5,747,832	\$0	\$0	\$9,519,519	\$0	\$7,195,782
69									
70	Total Central Office Equip	\$32,032,112		\$5,747,832	\$5,818,393	\$0	\$11,841,391	\$0	\$8,524,496
71									
72	IOT EQUIPMENT								
73									
74	Public Telephone	\$878,228	N43	\$878,228	\$0	\$0	\$0	\$0	\$0
75	Coinless Pay Phone	11,879	(D)	11,879	0	0	0	0	0
76	Customer Premises Equipment	0	N60	0	0	0	0	0	0
77									
78	Total IOT Equipment	\$878,228		\$878,228	\$0	\$0	\$0	\$0	\$0
79									
80	CABLE AND WIRE FACILITIES								
81									
82	Exchange PL and WATS	\$1,762,957	(I)	\$0	\$0	\$0	\$0	\$0	\$1,762,957
83	Exchange Message	31237202 09	(D)	31237202 09	0	0	0	0	0
84	Exchange Assigned	0	Direct	0	0	0	0	0	0
85									
86	Total Exchange Line C&WF	\$33,000,159		\$31,237,202	\$0	\$0	\$0	\$0	\$1,762,957
87									
88	Exchange Trunk, Message	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0
89	Exchange Trunk, PL	53091 74494	Direct	0	0	0	0	0	53091 74494
90									
91	Total Exchange Trunk C&WF	\$53,092		\$0	\$0	\$0	\$0	\$0	\$53,092
92									
93	Interexchange Message	\$1,381,258	(G)	\$0	\$0	\$0	\$1,381,258	\$0	\$0
94	Interexchange PL, WATS	383803 8322	(I)	0	0	0	0	0	383,804
95	Interexchange Assigned	501	Direct	0	0	0	501	0	0
96									
97	Total Interexchange C&WF	\$1,745,563		\$0	\$0	\$0	\$1,381,759	\$0	\$383,804

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***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
111 H/R C&WF, Message	\$677,130	(G)	\$0	\$0	\$0	\$677,130	\$0	\$0	
112 H/R C&WF, WATS	0	(I)	0	0	0	0	0	0	
113 H/R C&WF, Assigned	0	Direct	0	0	0	0	0	0	
114									
115 Total Host/Remote C&WF	\$677,130		\$0	\$0	\$0	\$677,130	\$0	\$0	
116									
117 Total Cable and Wire Fact	\$35,475,943		\$31,237,202	\$0	\$0	\$2,038,869	\$0	\$2,199,852	
118									
119 TANGIBLE ASSETS									
120									
121 Land and Support Leases	\$1,053,591	N28	187922.7418	165016.3703	0	396496.9684	0	304154.973	
122									
123 COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0	
124 COE Tandem Switching Leases	0	34	0	0	0	0	0	0	
125 COE Local Switching Leases	0	39	0	0	0	0	0	0	
126 COE Transmission Leases	0	28	0	0	0	0	0	0	
127									
128 Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	
129									
130 IOT Equipment Leases	\$0	78	0	0	0	0	0	0	
131									
132 C&WF Leases	\$0	117	0	0	0	0	0	0	
133									
134 Total Capital Leases	\$1,053,591		\$187,923	\$165,016	\$0	\$396,497	\$0	\$304,155	
135									
136 Leasehold Impr., Alloc.	\$1,423	N37	695.1502902	138.6784518	0	333.2129147	0	255.6094325	
137 Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	
138									
139 Total Leasehold Improvementsa	\$1,423		\$695	\$139	\$0	\$333	\$0	\$258	
140									
141 Total Tangible Assets	\$1,055,014		\$188,618	\$165,155	\$0	\$396,830	\$0	\$304,411	
142									
143									
144 TOTAL INTANGIBLE ASSETS	\$23,411	N37	\$11,439	\$2,282	\$0	\$5,483	\$0	\$4,206	
145									
146									
147 PROPERTY HELD FOR FUTURE	\$0	N46	0	0	0	0	0	0	

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----- FCC PART 69 ----- IntraLATA Investment Detail		Part 35 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
161 PLANT UNDER CONSTRUCTION									
162									
163 Short-term	\$749,275	N46	\$383,196	\$73,598	\$0	\$176,834	\$0	\$135,650	
164 Long-term	84,041	N48	40737 38459	8254 782851	0	19834 32577	0	15215 01877	
165									
166 Total Pt Under Const	\$833,317		\$403,933	\$81,850	\$0	\$196,688	\$0	\$150,865	
167									
168									
169 TELEPHONE PLANT ADJUSTME	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	
170									
171 CLASS B RTB STOCK	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	
172									
173 MATERIALS AND SUPPLIES	\$81,427	N37	\$39,788	\$7,937	\$0	\$19,072	\$0	\$14,630	
174									
175 CASH WORKING CAPITAL	\$916,204	N37	\$447,885	\$99,311	\$0	\$214,593	\$0	\$164,616	
176									
177 EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	

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----- FCC PART 69 ----- IntraLATA Reserves and Deferrals	Part 35 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
13 ACCUM DEPRECIATION TPIS								
14			\$751,573	\$659,982	\$0	\$1,585,739	\$0	\$1,218,429
15 Support Assets	\$4,213,707	N28	0	2,686,757	0	1,118,347	0	0
16 COE Switching	3,805,105	L44	0	0	0	0	0	274,923
17 COE Operator	274,923	L32	0	0	0	5,693,375	0	4,303,609
18 COE Transmission	13,434,613	L88	3,437,628	0	0	0	0	0
19 IOT Equipment	575,705	L78	575,705	0	0	0	0	1,399,478
20 Cable and Wire Facilities	22,568,701	L117	19,872,144	0	0	1,297,078	0	0
21 Other Plant	0	N37	0	0	0	0	0	0
22			\$24,637,050	\$3,343,719	\$0	\$9,694,539	\$0	\$7,194,440
23 Total Accum Depr. TPIS	\$44,872,748							
24								
25 ACCUM AMORTIZATION								
26			\$0	\$0	\$0	\$0	\$0	\$0
27 Accum Depreciation, PHFU	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$62,871
28 Accum Amort. Tangible Inv	349,924	N37	\$170,964	\$34,110	\$0	\$81,959	\$0	\$834
29 Accum Amort. Intang. Inv	4,639	N37	\$2,267	\$452	\$0	\$1,087	\$0	\$0
30 Accum Amort. Other	0	N37	\$0	\$0	\$0	\$0	\$0	\$0
31			\$173,250	\$34,562	\$0	\$83,046	\$0	\$63,705
32 Tot Accum Amortization	\$354,563							
33			\$24,810,300	\$3,381,282	\$0	\$9,777,585	\$0	\$7,258,144
34 Total Accum Depr./Amort	\$45,227,312							
35								
36								
37 ACCUM DEF INC TAXES, NET								
38			\$319,640	\$280,678	\$0	\$874,406	\$0	\$517,340
39 Support Assets	\$1,792,064	N28	0	893,752	0	372,019	0	0
40 COE Switching	1,265,771	L44	0	0	0	0	0	(5,315)
41 COE Operator	(5,315)	L32	0	0	0	0	0	811,516
42 COE Transmission	2,533,317	L88	648,221	0	0	1,073,578	0	0
43 IOT Equipment	112,173	L78	112,173	0	0	0	0	0
44 Cable and Wire Fac	1,440,652	L117	1,289,520	0	0	82,798	0	89,334
45 Unclassified	0	N37	0	0	0	0	0	0
46			\$2,348,555	\$1,174,430	\$0	\$2,202,802	\$0	\$1,412,876
47 Total Accum Def Inc Taxes	\$7,138,663							

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----- FCC PART 99 ----- Appropriation Factors		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	Central Office Equipment	\$32,032,112	L70	\$5,747,832	\$5,818,393	\$0	\$11,941,391	\$0	\$8,524,496
14	Info Orig /Term Eqpt	878,228	L78	878,228	0	0	0	0	0
15	C&W Facilities	35475643.42	L117	31237202.09	0	0	2038888.896	0	2199852.431
16									
17	Total	\$68,396,284		\$37,863,262	\$5,818,393	\$0	\$13,980,280	\$0	\$10,724,349
18	Factor	1.000000		0.553667	0.085081	0.000000	0.204431	0.000000	0.156820
19									
20	Sum Sw Trans Other	\$30,523,022	17	\$0	\$5,818,393	\$0	\$13,980,280	\$0	\$10,724,349
21	Factor	1.000000		0.000000	0.190823	0.000000	0.456024	0.000000	0.351353
22									
23	Central Office Equipment	\$32,032,112	L70	\$5,747,832	\$5,818,393	\$0	\$11,941,391	\$0	\$8,524,496
24	Info Orig /Term Eqpt	878,228	L78	878,228	0	0	0	0	0
25	C&W/ Excl Exch Message	4238741.327	L117-83	0	0	0	2038888.896	0	2199852.431
26									
27	Total	\$37,149,081		\$6,626,060	\$5,818,393	\$0	\$13,980,280	\$0	\$10,724,349
28	Factor	1.000000		0.178364	0.156823	0.000000	0.376329	0.000000	0.288684
29									
30	General Support Facilities	\$14,334,976	L25	\$2,556,844	\$2,245,184	\$0	\$5,394,669	\$0	\$4,138,280
31	Central Office Equipment	32032112.14	13	5747831.77	5818392.778	0	11941391.32	0	8524496.277
32	Info Orig /Term Eqpt	878227.9431	14	878227.9431	0	0	0	0	0
33	C&W Facilities	35475943.42	15	31237202.09	0	0	2038888.896	0	2199852.431
34	Equal Access Investment	0	L177	0	0	0	0	0	0
35									
36	Total	\$82,721,260		\$40,420,106	\$8,063,577	\$0	\$19,374,949	\$0	\$14,862,628
37	Factor	1.000000		0.488630	0.097479	0.000000	0.234220	0.000000	0.179871
38									
39	Sum Com Ln. Sw Trans	\$67,858,831	36	\$40,420,106	\$8,063,577	\$0	\$19,374,949	\$0	\$0
40	Factor	1.000000		0.595652	0.118829	0.000000	0.285519	0.000000	0.000000
41									
42	COE Cat 2 Factor	1.000000	Direct	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000
43	IOT Cat 1 Factor	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
44									
45	Total TPIS	\$83,789,684	K26	\$40,820,183	\$8,231,014	\$0	\$19,777,262	\$0	\$15,171,245
46	Factor	1.000000		0.484729	0.098222	0.000000	0.236006	0.000000	0.181042

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----- FCC PART 69 ----- Apportionment Factors		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
00 Interstate Equip Factor	0 000000	Direct	0 000000	0 000000	0 000000	0 000000	0 000000	0 000000	0 000000
01 Wld Std Work Seconds	1 000000	Direct	0 000000	0 001237	0 000000	0 000000	0 000000	0 000000	0 998763
02									
03 "BIG THREE" Expenses	\$14,345,213	O171	\$3,581,017	\$654,818	\$3,168	\$1,595,234	\$704,478	\$7,806,497	
04 Factor	1 000000		0 249831	0 045647	0 000221	0 111203	0 049109	0 544188	
05									
06 Net Investment	\$33,264,657	J13	\$14,352,714	\$3,854,401	\$0	\$8,227,208	\$0	\$8,830,335	
07 Factor	1 000000		0 431470	0 115571	0 000000	0 247326	0 000000	0 205333	

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----- FCC PART 69 ----- Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	PLANT SPEC OPER EXPENSE								
14									
15	Network Support, Alloc	\$17,347	N37	\$8,478	\$1,691	\$0	\$4,063	\$0	\$3,117
16	Network Support, Direct	0	Direct	0	0	0	0	0	0
17									
18	Total Network Support Exp	\$17,347		\$8,478	\$1,691	\$0	\$4,063	\$0	\$3,117
19									
20	General Support, Alloc	\$1,180,740	N30	\$210,601	\$184,931	\$0	\$444,347	\$0	\$340,861
21	General Support, Direct	0	Direct	0	0	0	0	0	0
22									
23	Total General Support Exp	\$1,180,740		\$210,601	\$184,931	\$0	\$444,347	\$0	\$340,861
24									
25	Central Office Eq. Alloc	\$912,571	N31	\$163,751	\$165,782	\$0	\$340,201	\$0	\$242,857
26	Central Office Eq. Direct	0	Direct	0	0	0	0	0	0
27									
28	Total COE Exp	\$912,571		\$163,751	\$165,782	\$0	\$340,201	\$0	\$242,857
29									
30	Cust. Premises Equip	\$0	L78	\$0	\$0	\$0	\$0	\$0	\$0
31	Other IOT	142,623	N43	142,623	5371	0	0	0	0
32	IOT Direct	0	Direct	0	0	0	0	0	0
33									
34	Total IOT Exp	\$142,623		\$142,623	\$0	\$0	\$0	\$0	\$0
35									
36	Cable & Wire, Alloc	\$1,467,533	N33	\$1,292,189	\$0	\$0	\$84,343	\$0	\$91,001
37	Cable & Wire, Direct	0	Direct	0	0	0	0	0	0
38									
39	Total C&WF Exp	\$1,467,533		\$1,292,189	\$0	\$0	\$84,343	\$0	\$91,001
40									
41	TOTAL PLT SPEC OPER EXP.	\$3,720,813		\$1,817,640	\$352,383	\$0	\$872,954	\$0	\$677,835
42									
43	TOTAL PIT SPEC, ex SUPPOR	\$2,522,727		\$1,598,563	\$165,782	\$0	\$424,544	\$0	\$333,858

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----- FCC PART 59 ----- Operating Expenses and Taxes	Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
57 NON SPECIFIC OPER EXP								
58								
59 Oth Pnt and Equip Alloc	(\$20,166)	N18	(\$11,165)	(\$1,718)	\$0	(\$4,123)	\$0	(\$3,162)
60 Oth Pnt and Equip Direct	0	Direct	0	0	0	0	0	0
61								
62 Total Oth Pnt & Equip	(\$20,166)		(\$11,165)	(\$1,718)	\$0	(\$4,123)	\$0	(\$3,162)
63								
64 Network Operations Alloc	\$2,011,285	N18	\$1,113,583	\$171,123	\$0	\$411,169	\$0	\$315,410
65 Network Operations Direct	0	Direct	0	0	0	0	0	0
66								
67 Total Network Oper Exp	\$2,011,285		\$1,113,583	\$171,123	\$0	\$411,169	\$0	\$315,410
68								
69 Total Access Expenses	\$5,090,221	Direct	\$0	\$0	\$0	\$0	\$0	\$5,090,221
70								
71 Depr. Support Assets	\$323,103	L23	\$57,630	\$50,605	\$0	\$121,593	\$0	\$93,275
72 Depr. COE Switching	1416426 031	L44	0	1,000,128	0	418,298	0	0
73 Depr. COE Operator	733233 8441	L32	0	0	0	0	0	(733,234)
74 Depr. COE Transmission	1661768 314	L68	425,211	0	0	704,231	0	532,327
75 Depr. JOT Equipment	65065 51764	L78	65,066	0	0	0	0	0
76 Depr. C&W Facilities	3178506 818	L117	2,798,732	0	C	182,677	0	197,098
77 Depr. PHFU	0	L147	0	0	0	0	0	0
78								
79 Total Depreciation Expense	\$5,911,636		\$3,346,638	\$1,050,734	\$0	\$1,424,798	\$0	\$89,466
80								
81 Amort. Tangible Assets	\$221,959	L141	\$39,682	\$34,746	\$0	\$83,487	\$0	\$84,043
82 Amort. Intangible Assets	862 3976983	L144	421	84	0	202	0	155
83 Other Amortization	0	Direct	0	0	0	0	0	0
84 Direct Assigned Amort	0	Direct	0	0	0	0	0	0
85								
86 Total Amortization Exp	\$222,821		\$40,104	\$34,830	\$0	\$83,689	\$0	\$84,198
87								
88 Total Depr. and Amort	\$6,134,457		\$3,386,742	\$1,085,564	\$0	\$1,508,487	\$0	\$153,664
89								
90 TOTAL NON-SPEC OPER EXP	\$13,215,796		\$4,488,100	\$1,254,971	\$0	\$1,915,534	\$0	\$6,556,132

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----- FCC PART 69 ----- Operating Expenses and Taxes	Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
104 CUSTOMER OPERATIONS EXPENSE								
105								
106 Marketing Allocable	\$1,332,900	N37	\$651,295	\$129,930	\$0	\$312,191	\$0	\$239,484
107 Marketing Direct	0	Direct	0	0	0	0	0	0
108								
109 Total Marketing Expense	\$1,332,900		\$651,295	\$129,930	\$0	\$312,191	\$0	\$239,484
110								
111 Operator Service, Alloc	\$1,464,997	N61	\$0	\$1,812	\$0	\$0	\$0	\$1,463,185
112 Operator Service, Direct	0	Direct	0	0	0	0	0	0
113								
114 Total Operator Service	\$1,464,997		\$0	\$1,812	\$0	\$0	\$0	\$1,463,185
115								
116 Classified Directory	0	Direct	\$0	\$0	\$0	\$0	\$0	\$0
117 Alphabetical Directory	3133 319508	(F)	0	0	3133 319508	0	0	0
118 Foreign Directory	0	Direct	0	0	0	0	0	0
119								
120 Total Directory	\$3,133		\$0	\$0	\$3,133	\$0	\$0	\$0
121								
122 Bus Ofc. EU Presubscription	10539 87723	N40	\$6,278	\$1,252	\$0	\$3,009	\$0	\$0
123 Bus Ofc. Reserved	0	(I)	0	0	0	0	0	0
124 Bus Ofc. EU PL	7143 54288	(H)	0	0	0	0	0	7143 54288
125 Bus Ofc. EU Message	364568 9016	(H)	0	0	0	0	364568 9016	0
126 Bus Ofc. EU Reserved	0	(I)	0	0	0	0	0	0
127 Bus Ofc. IX Special Access	0	(I)	0	0	0	0	0	0
128 Bus Ofc. IX Switched Access	0	N40	0	0	0	0	0	0
129 Bus Ofc. IX Billing and Collection	0	(H)	0	0	0	0	0	0
130 Bus Ofc. Coin Collection & Admin	3278 427572	(D)	3278 427572	0	0	0	0	0
131 Bus Ofc. Reserved	0	(I)	0	0	0	0	0	0
132								
133 Total Business Office	\$385,531		\$9,556	\$1,252	\$0	\$3,009	\$364,569	\$7,144
134								
135 Cust Serv. Msg Process	\$55,280	(H)	0	0	0	0	55280 39369	0
136 Cust Serv. Other B&C	276866 1227	(H)	0	0	0	0	276866 1227	0
137 Cust Serv. CABS	0	N21	0	0	0	0	0	0
138 Cust Serv. EU Common Line	0	(H)	0	0	0	0	0	0
139								
140 Total Customer Service	\$332,146		\$0	\$0	\$0	\$0	\$332,146	\$0
141								
142 Total BO, CS, OS, Dir	\$2,185,808		\$9,556	\$3,084	\$3,133	\$3,009	\$696,715	\$1,470,329

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----- FCC PART 89 ----- Operating Expenses and Taxes		Part 36 IntralATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
156 Other Cust Serv Alloc	\$24,353	142	\$108	\$34	\$35	\$34	\$7,762	\$16,381	
159 Other Cust Serv Direct	0	Direct	0	0	0	0	0	0	
160									
161 Total Other Cust Serv	\$24,353		\$108	\$34	\$35	\$34	\$7,762	\$16,381	
162									
163 TOTAL CUSTOMER OPER EXP	\$3,543,061		\$680,958	\$133,028	\$3,168	\$315,234	\$704,478	\$1,726,194	
164									
165 "BIG-THREE" EXPENSES									
166									
167 Total Ptl Specific Exp	\$3,720,813	41	\$1,817,640	\$352,383	\$0	\$872,954	\$0	\$677,835	
168 Total Ptl Non-specific Exp	7081339 168	62 + 67 + 69	1102418	188407	0	407046	0	5402486	
169 Total Customer Operations	3543060 826	163	660958 2136	133027 9795	3168 22859	315234 022	704477 6653	1728193 83	
170									
171 TOTAL "BIG THREE" EXPENSES	\$14,345,213		\$3,581,017	\$654,818	\$3,168	\$1,595,234	\$704,478	\$7,806,497	
172									
173 CORPORATE OPERATIONS EXPENSE									
174									
175 Exec and Planning Alloc	\$485,609	N64	\$121,223	\$22,187	\$107	\$54,001	\$23,848	\$264,263	
176 Exec and Planning Direct	0	Direct	0	0	0	0	0	0	
177									
178 Total Exec and Planning	\$485,609		\$121,223	\$22,187	\$107	\$54,001	\$23,848	\$264,263	
179									
180 Admin & General, Allocable	\$4,803,061	N64	\$1,198,995	\$219,248	\$1,061	\$534,116	\$235,873	\$2,813,770	
181 Admin & General, Direct	0	Direct	0	0	0	0	0	0	
182									
183 Total Admin and Gen	\$4,803,061		\$1,198,995	\$219,248	\$1,061	\$534,116	\$235,873	\$2,813,770	
184									
185 TOTAL CORPORATE OPERATIO	\$5,288,670		\$1,320,218	\$241,413	\$1,168	\$588,117	\$259,721	\$2,878,032	
186									
187 NON-INCOME TAXES									
188									
189 Non-income Taxes, Allocable	\$1,331,297	N37	\$650,512	\$129,773	\$0	\$311,816	\$0	\$239,196	
190 Non-income Taxes, Direct	0	Direct	0	0	0	0	0	0	
191									
192									
193 Total Non-income Taxes	\$1,331,297		\$650,512	\$129,773	\$0	\$311,816	\$0	\$239,196	
194									
195 TOTAL OPER. EXP. AND TAXES	\$27,099,637		\$8,038,480	\$2,111,568	\$4,336	\$4,003,655	\$964,198	\$11,077,389	

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***** FCC PART 69 ***** InterLATA Revenue Requirement Summary		Part 35 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
13	Not Investment	\$17,641,169	Q52	\$12,102,847	\$2,997,821	\$0	\$2,497,881	\$0	\$-2,619
14	Rate of Return	10.34%	B19	10.34%	10.34%	10.34%	10.34%	10.34%	10.34%
15				\$1,251,434	\$309,975	\$0	\$256,281	\$0	\$4,407
16	Return on Rate Base	\$1,824,097							
17				0	0	0	0	0	0
18	AFUDC	\$0	T37	0	0	0	0	0	0
19	ITC Amortization	0	T37	0	0	0	0	0	0
20	Other Return Adjustments	0	Direct	0	0	0	0	0	0
21				\$1,251,434	\$309,975	\$0	\$256,281	\$0	\$4,407
22	Net Return	\$1,824,097							
23				474522 1467	117537 0212	0	97935 61959	0	1670 991903
24	Interest Expense	\$691,666	T67	0	0	0	0	0	0
25	Capitalized Payroll Taxes	0	T37	0	0	0	0	0	0
26	Depreciation Adjustment	0	T37	0	0	0	0	0	0
27	Other Income Adjustments	0	Direct	0	0	0	0	0	0
28				\$776,912	\$192,438	\$0	\$160,345	\$0	\$2,736
29	After Tax Income	\$1,132,431							
30				\$0	\$0	\$0	\$0	\$0	\$0
31	State Income Taxes	\$0	29	\$0	\$0	\$0	\$0	\$0	1,251
32	Federal Income Taxes	517,770	29	355,220	87,986	0	73,313	0	22730 29756
33	Operating Expenses and Taxes	8283958 332	U195	5281849 229	1572701 309	3139 949855	1012357 156	391380 8548	0
34	Uncollectibles	278	Direct	270	0	0	0	0	8
35	Other Revenue Adjustments	0	Direct	0	0	0	0	0	0
36				6888303 388	1970662 385	3139 949855	1343951 1	391380 8548	28380 00207
37	Basis for Gross Receipts Tax	10825825 2	18+31+32+33						
38									
39				10369	2986	6	2023	680	43
40	Gross Receipts Tax	15995	37						
41									
42				\$6,888,942	\$1,973,628	\$3,145	\$1,345,974	\$381,970	\$28,439
43	TOTAL REVENUE REQUIREMEN	\$10,642,098							
44									

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FCC PART 54 InterLATA Investment Summary		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	Land and Support Assets	\$6,126,891	R25	\$2,260,610	\$2,085,315	\$0	\$1,751,428	\$0	\$29,538
14									
15	Central Office Equipment	\$10,785,977	R70	\$3,815,375	\$4,057,278	\$0	\$2,877,219	\$0	\$37,104
16	Intro Term/Orig Equipment	582962.3069	R78	562,982	0	0	0	0	0
17	Cable and Wire Facilities	21,285,861	R117	20,735,083	0	0	530,432	0	20,366
18									
19	Total COE, INT, C&WF	\$32,655,800		\$25,133,400	\$4,057,278	\$0	\$3,407,652	\$0	\$57,471
20									
21	Total Tangible Assets	\$450,922	R141	\$166,580	\$153,383	\$0	\$128,807	\$0	\$2,172
22									
23	Total Tele Pnt ex Intang	\$39,233,613		\$27,560,590	\$6,295,956	\$0	\$5,287,887	\$0	\$89,181
24	Total Intangible Assets	10,006	R144	7,088	1,585	0	1,331	0	22
25									
26	Total Plant In Service	\$39,243,619		\$27,567,657	\$8,297,541	\$0	\$5,289,218	\$0	\$89,204
27	Total Pnt Held Future Use	0	R147	0	0	0	0	0	0
28	Total ST PUC	320,247	R163	224,965	51,391	0	43,183	0	728
29	Total LT PUC	35,920	R164	25,233	5,764	0	4,841	0	82
30	Total Tel Pnt Adjust	0	R169	0	0	0	0	0	0
31									
32	TOTAL TELEPHONE PLANT	\$39,599,786		\$27,817,856	\$8,354,696	\$0	\$5,337,221	\$0	\$90,013
33									
34	less								
35	Accum Depr, Pnt in Serv	19,172,054	S23	14,334,881	2,490,088	0	2,307,523	0	39,583
36	Accum Depr PHFU	0	S27	0	0	0	0	0	0
37	Accum Amort Tangible Pnt	149,561	S28	105,642	23,688	0	19,895	0	336
38	Accum Amort Intangibles	1,983	S29	1,401	314	0	264	0	4
39	Accum Amort Other	0	S30	0	0	0	0	0	0
40	Accum Def Inc Taxes, Net	2,895,860	S47	1,457,329	884,068	0	546,356	0	8,077
41									
42	plus								
43	Other Assets	0	Direct	0	0	0	0	0	0
44									
45	NET TELEPHONE PLANT	\$17,380,328		\$11,918,603	\$2,956,508	\$0	\$2,463,183	\$0	\$42,034
46	plus								
47	Class B RTB Stock	0	R171	0	0	0	0	0	0
48	Materials and Supplies	41,666	R173	29,431	8,598	0	5,543	0	93
49	Cash Working Capital	219,175	R175	154,813	34,714	0	29,156	0	492
50	Equal Access Investment	0	R177	0	0	0	0	0	0
51									
52	NET INVESTMENT	\$17,641,169		\$12,102,047	\$2,997,821	\$0	\$2,497,881	\$0	\$42,619
53									

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USVC

----- FCC PART 68 ----- InterLATA Investment Detail		Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	LAND AND SUPPORT ASSETS								
14									
15	Land Assets, Message	\$103,580	T28	\$38,210	\$35,247	\$0	\$29,604	\$0	\$499
16	Land Assets, Private Line	0	T28	0	0	0	0	0	0
17									
18	Total Land Assets	\$103,580		\$38,210	\$35,247	\$0	\$29,604	\$0	\$499
19									
20	Support Assets, Message	\$999216,366	T25	\$2,213,502	\$2,041,861	\$0	\$1,714,931	\$0	\$28,923
21	Support Assets, Private Line	24115,1663	T28	8,896	8,208	0	8,884	0	116
22									
23	Total Support Assets	\$6,023,332		\$2,222,400	\$2,050,069	\$0	\$1,721,824	\$0	\$29,039
24									
25	Total Land and Supp. Assets	\$6,126,911		\$2,260,610	\$2,085,316	\$0	\$1,751,428	\$0	\$29,538
26									
27	CENTRAL OFFICE EQUIPMENT								
28									
29	Operator Sys., DA	\$0	(F)	\$0	\$0	\$0	\$0	\$0	\$0
30	Operator Sys., Other	363,858,294	(I)	0	0	0	0	0	363,858,294
31									
32	Total Operator Systems	\$364		\$0	\$0	\$0	\$0	\$0	\$364
33									
34	Tandem Switching	\$385,947	(G)	\$0	\$0	\$0	\$385,947	\$0	\$0
35	Tandem Assigned	0	Direct	0	0	0	0	0	0
36									
37	Total Tandem Switching	\$385,947		\$0	\$0	\$0	\$385,947	\$0	\$0
38									
39	Local Switching	\$4,057,278	(E)	\$0	\$4,057,278	\$0	\$0	\$0	\$0
40	Local Assigned	0	Direct	0	0	0	0	0	0
41									
42	Total Local Switching	\$4,057,278		\$0	\$4,057,278	\$0	\$0	\$0	\$0
43									
44	Total Switching	\$4,443,224		\$0	\$4,057,278	\$0	\$385,947	\$0	\$0

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----- FCC PART 69 ----- Inter-LATA Investments Detail		Part 36 Inter-LATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58	COE Exch Trunk	\$65,768	Direct	\$0	\$0	\$0	\$65,496	\$0	\$272	
59	COE Exch Line - Message	3,815,375	(D)	3,815,375	0	0	0	0	0	
60	COE Exch Line - PL etc	2,729	(I)	0	0	0	0	0	2,729	
61	COE Exch Line - Assigned	0	Direct	0	0	0	0	0	0	
62	COE Interexchange Message	413,260	(G)	0	0	0	413,260	0	0	
63	COE Interexchange PL	33,739	(I)	0	0	0	0	0	33,739	
64	COE Interexchange Assigned	0	Direct	0	0	0	0	0	0	
65	COE M/R Message	2,012,517	(G)	0	0	0	2,012,516	0	0	
66	COE M/R Assigned	0	Direct	0	0	0	0	0	0	
67										
68	Total COE Transmission	\$6,343,388		\$3,815,375	\$0	\$0	\$2,491,273	\$0	\$36,740	
69										
70	Total Central Office Equip	\$10,786,977		\$3,815,375	\$4,057,278	\$0	\$2,877,219	\$0	\$37,104	
71										
72	IOT EQUIPMENT									
73										
74	Public Telephone	\$582,962	T43	\$582,962	\$0	\$0	\$0	\$0	\$0	
75	Coinless Pay Phone	823	(D)	823	0	0	0	0	0	
76	Customer Premises Equipment	0	T60	0	0	0	0	0	0	
77										
78	Total IOT Equipment	\$582,962		\$582,962	\$0	\$0	\$0	\$0	\$0	
79										
80	CABLE AND WARE FACILITIES									
81										
82	Exchange PL and WATS	\$14,833	(I)	\$0	\$0	\$0	\$0	\$0	\$14,833	
83	Exchange Message	20,735,063	(D)	20,735,063	0	0	0	0	0	
84	Exchange Assigned	0	Direct	0	0	0	0	0	0	
85										
86	Total Exchange Line C&WF	\$20,749,895		\$20,735,063	\$0	\$0	\$0	\$0	\$14,833	
87										
88	Exchange Trunk Message	\$71,525	Direct	\$0	\$0	\$0	\$71,229	\$0	\$296	
89	Exchange Trunk PL	888	Direct	0	0	0	875	0	11	
90										
91	Total Exchange Trunk C&WF	\$72,413		\$0	\$0	\$0	\$72,104	\$0	\$307	
92										
93	Interexchange Message	\$75,236	(G)	\$0	\$0	\$0	\$75,236	\$0	\$0	
94	Interexchange PL, WATS	5,227	(I)	0	0	0	0	0	5,227	
95	Interexchange Assigned	0	(G)	0	0	0	0	0	0	
96										
97	Total Interexchange C&WF	\$80,463		\$0	\$0	\$0	\$75,236	\$0	\$5,227	

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FCC PART 68 InterLATA Investment Detail		Part 35 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
111	HR C&WF, Message	\$383,092	(G)	\$0	\$0	\$0	\$383,092	\$0	\$0
112	HR C&WF, WATS	0	(I)	0	0	0	0	0	0
113	HR C&WF, Assigned	0	Direct	0	0	0	0	0	0
114									
115	Total Nonflexible C&WF	\$383,092		\$0	\$0	\$0	\$383,092	\$0	\$0
116									
117	Total Cable and Wire Facil	\$21,285,861		\$20,735,063	\$0	\$0	\$530,432	\$0	\$20,368
118									
119	TANGIBLE ASSETS								
120									
121	Land and Support Leases	\$450,314	T28	\$186,150	\$153,266	\$0	\$128,728	\$0	\$2,171
122									
123	COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0
124	COE Tandem Switching Leases	0	34	0	0	0	0	0	0
125	COE Local Switching Leases	0	32	0	0	0	0	0	0
126	COE Transmission Leases	0	66	0	0	0	0	0	0
127									
128	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0
129									
130	IoT Equipment Leases	\$0	78	\$0	\$0	\$0	\$0	\$0	\$0
131									
132	C&WF Leases	\$0	117	\$0	\$0	\$0	\$0	\$0	\$0
133									
134	Total Capital Leases	\$450,314		\$186,150	\$153,266	\$0	\$128,728	\$0	\$2,171
135									
136	Leasehold Impr., Alloc	\$608	T37	\$429	\$96	\$0	\$81	\$0	\$1
137	Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0
138									
139	Total Leasehold Improvements	\$608		\$429	\$96	\$0	\$81	\$0	\$1
140									
141	Total Tangible Assets	\$450,922		\$186,580	\$153,363	\$0	\$128,807	\$0	\$2,172
142									
143									
144	TOTAL INTANGIBLE ASSETS	\$10,006	T37	\$7,062	\$1,535	\$0	\$1,331	\$0	\$22
145									
146									
147	PROPERTY HELD FOR FUTURE	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0

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----- FCC PART 59 ----- InterLATA Investment Detail		Part 35 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
161	PLANT UNDER CONSTRUCTION								
162		\$320,247	T46	\$224,985	\$51,391	\$0	\$43,183	\$0	\$728
163	Short-term					0	4841,269274	0	81 64691277
164	Long-term	35920 04379	T46	25232 92911	5764.196888				
165									
166	Total Pll Under Const	\$356,167		\$250,198	\$57,155	\$0	\$48,004	\$0	\$810
167									
168	TELEPHONE PLANT ADJUSTME	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0
169									
170									
171	CLASS B RTB STOCK	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0
172									
173	MATERIALS AND SUPPLIES	\$41,666	T37	\$29,431	\$8,589	\$0	\$5,543	\$0	\$93
174									
175	CASH WORKING CAPITAL	\$219,175	T37	\$154,813	\$34,714	\$0	\$29,156	\$0	\$492
176									
177	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0

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----- FCC PART 69 ----- InterLATA Reserves and Deferrals		Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	ACCUM DEPRECIATION TPIS								
14									\$8,883
15	Support Assets	\$1,800,972	T28	\$664,406	\$612,080	\$0	\$514,824	\$0	0
16	COE Switching	2,051,748	R44	0	1,873,528	0	178,218	0	258
17	COE Operator	259	R32	0	0	0	0	0	19,521
18	COE Transmission	3,370,425	R68	2,027,219	0	0	1,323,085	0	0
19	IOT Equipment	377,582	R78	377,582	0	0	0	0	11,050
20	Cable and Wire Facilities	11,548,401	R117	11,249,571	0	0	287,780	0	51
21	Other Plant	22,670	T37	16,013	3,591	0	3,016	0	
22									\$39,563
23	Total Accum Depr. TPIS	\$19,172,054		\$14,334,661	\$2,490,088	\$0	\$2,307,523	\$0	
24									
25	ACCUM AMORTIZATION								
26									\$0
27	Accum Depreciation, PHFU	0	T37	\$0	\$0	\$0	\$0	\$0	338
28	Accum Amort. Tangible Inv	144,561	T37	105,642	23,888	0	19,895	0	4
29	Accum Amort. Intang Inv	1,883	T37	1,401	314	0	264	0	0
30	Accum Amort. Other	0	T37	0	0	0	0	0	0
31									\$340
32	Total Accum Amortization	\$151,543		\$107,042	\$24,002	\$0	\$20,159	\$0	
33									\$39,903
34	Total Accum Depr /Amort	\$19,323,598		\$14,441,923	\$2,614,090	\$0	\$2,327,683	\$0	
35									
36									
37	ACCUM DEF INC TAXES, NET								
38									\$3,693
39	Support Assets	\$765,943	T28	\$282,606	\$260,692	\$0	\$218,952	\$0	0
40	COE Switching	882,515	R44	0	623,231	0	59,285	0	(5)
41	COE Operator	(5)	R32	0	0	0	0	0	3,681
42	COE Transmission	635,549	R68	382,265	0	0	249,603	0	0
43	IOT Equipment	73,570	R78	73,570	0	0	0	0	705
44	Cable and Wire Fac	737,182	R117	718,106	0	0	18,370	0	2
45	Unclassified	1,106	T37	761	175	0	147	0	
46									\$8,077
47	Total Accum Def Inc. Taxes	\$2,685,880		\$1,457,329	\$884,098	\$0	\$548,358	\$0	

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----- FCC PART 69 ----- Apportionment Factors		Part 36 Inter-LATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	Central Office Equipment	\$10,788,977	R70	\$3,815,375	\$4,057,278	\$0	\$2,877,219	\$0	\$37,104
14	Info Orig /Term Eqpt	582,982	R78	582,982	0	0	0	0	0
15	C&W Facilities	21,285,881	R117	20,735,083	0	0	530,432	0	20,368
16									
17	Total	\$32,655,800		\$26,133,400	\$4,057,278	\$0	\$3,407,652	\$0	\$57,471
18	Factor	1 000000		0 769648	0 124244	0 000000	0 104351	0 000000	0 001760
19									
20	Sum Sw Trans, Other	\$7,522,400	17	\$0	\$4,057,278	\$0	\$3,407,652	\$0	\$57,471
21	Factor	1 000000		0 000000	0 639359	0 000000	0 453001	0 000000	0 097640
22									
23	Central Office Equipment	\$10,788,977	R70	\$3,815,375	\$4,057,278	\$0	\$2,877,219	\$0	\$37,104
24	Info Orig /Term Eqpt	582,982	R78	582,982	0	0	0	0	0
25	C&W, Excl Exch Message	550,789	R117-83	0	0	0	530,432	0	20,368
26									
27	Total	\$11,920,738		\$4,398,338	\$4,057,278	\$0	\$3,407,652	\$0	\$57,471
28	Factor	1 000000		0 388965	0 340355	0 000000	0 285959	0 000000	0 004621
29									
30	General Support Facilities	\$0,128,891	R25	\$2,280,610	\$2,085,318	\$0	\$1,751,420	\$0	\$29,538
31	Central Office Equipment	10,788,977	13	3,815,375	4057277.715	0	2877219.433	0	37104.18578
32	Info Orig /Term Eqpt	582,982	14	582,982	0	0	0	0	0
33	C&W Facilities	21,285,881	15	20,735,083	0	0	530432.1454	0	20368.49814
34	Equal Access Investment	0	R177	0	0	0	0	0	0
35									
36	Total	\$38,782,691		\$27,394,010	\$6,142,593	\$0	\$5,159,079	\$0	\$67,009
37	Factor	1 000000		0 708348	0 158385	0 000000	0 133025	0 000000	0 002243
38									
39	Sum Com. Ln., Sw, Trans	\$30,695,683	36	\$27,394,010	\$6,142,593	\$0	\$5,159,079	\$0	\$0
40	Factor	1 000000		0 707935	0 158741	0 000000	0 133324	0 000000	0 000000
41									
42	COE Cat. 2 Factor	1 000000	Direct	0 000000	0 000000	0 000000	1 000000	0 000000	0 000000
43	IOT Cat. 1 Factor	1 000000	Direct	1 000000	0 000000	0 000000	0 000000	0 000000	0 000000
44									
45	Total TPIS	\$39,243,819	Q26	\$27,587,857	\$6,287,541	\$0	\$5,289,218	\$0	\$89,204
46	Factor	1 000000		0 702475	0 160473	0 000000	0 134779	0 000000	0 002273

USWC

***** FCC PART 69 ***** Apportionment Factors		Part 36 Inter-LATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
60 Interstate Equip Factor	0 000000	Direct	0 000000	0 000000	0 000000	0 000000	0 000000	0 000000	
61 WATS Std Work Records	1 000000	Direct	0 000000	0 001513	0 000000	0 000000	0 000000	0 998487	
62									
63 'BIG THREE' Expenses	\$3,110,996	U171	\$1,959,766	\$474,430	\$2,111	\$402,910	\$263,065	\$6,716	
64 Factor	1 000000		0 629948	0 152501	0 000678	0 129512	0 084560	0 002802	
65									
66 Net Investment	17641168 64	P13	12102847 23	2997821 329	0	2497880 975	0	42619 21151	
67 Factor	1 000000		0 686057	0 189953	0 000000	0 141594	0 000000	0 002416	

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USWC

	Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
***** FCC PART 69 ***** Operating Expenses and Taxes	(R)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
(A)								
13 PLANT SPEC OPER EXPENSE								
14								
15 Network Support, Alloc	\$7,414	T37	\$5,237	\$1,174	\$0	\$986	\$0	\$17
16 Network Support, Direct	0	Direct	0	0	0	0	0	0
17								
18 Total Network Support Exp	\$7,414		\$5,237	\$1,174	\$0	\$986	\$0	\$17
19								
20 General Support, Alloc	\$504,658	T30	\$188,201	\$171,763	\$0	\$144,261	\$0	\$2,433
21 General Support, Direct	0	Direct	0	0	0	0	0	0
22								
23 Total General Support Exp	\$504,658		\$188,201	\$171,763	\$0	\$144,261	\$0	\$2,433
24								
25 Central Office Eq., Alloc	\$290,187	T31	\$102,640	\$109,147	\$0	\$77,402	\$0	\$968
26 Central Office Eq., Direct	0	Direct	0	0	0	0	0	0
27								
28 Total COE Exp	\$290,187		\$102,640	\$109,147	\$0	\$77,402	\$0	\$968
29								
30 Cust. Premises Equip	\$0	R76	\$0	\$0	\$0	\$0	\$0	\$0
31 Other IOT	\$4,672	T43	\$467,062	0	0	0	0	0
32 IOT Direct	0	Direct	0	0	0	0	0	0
33								
34 Total IOT Exp	\$4,672		\$467,062	\$0	\$0	\$0	\$0	\$0
35								
36 Cable & Wire, Alloc	\$750,936	T33	\$731,505	\$0	\$0	\$18,713	\$0	\$719
37 Cable & Wire, Direct	0	Direct	0	0	0	0	0	0
38								
39 Total C&WF Exp	\$750,936		\$731,505	\$0	\$0	\$18,713	\$0	\$719
40								
41 TOTAL PLT SPEC OPER EXP.	\$1,647,886		\$1,120,255	\$282,084	\$0	\$241,362	\$0	\$4,168
42								
43 TOTAL PLT SPEC , ox SUPPOR	\$1,135,795		\$928,817	\$109,147	\$0	\$86,115	\$0	\$1,717

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USWC

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 38 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
57	NON-SPECIFIC OPER EXP								
58		(\$6,618)	T18	(\$6,634)	(\$1,071)	\$0	(\$899)	\$0	(\$15)
59	Oth Pts and Equip., Alloc	0	Direct	0	0	0	0	0	0
60	Oth Pts and Equip., Direct								
61		(\$6,618)		(\$6,634)	(\$1,071)	\$0	(\$899)	\$0	(\$15)
62	Total Oth Pts & Equip								
63									
64	Network Operations, Alloc	\$859,640	T18	\$661,619	\$108,805	\$0	\$89,704	\$0	\$1,513
65	Network Operations, Direct	0	Direct	0	0	0	0	0	0
66									
67	Total Network Oper. Exp	\$859,640		\$661,619	\$108,805	\$0	\$89,704	\$0	\$1,513
68									
69	Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0
70									
71	Depr., Support Assets	\$136,097	R23	\$50,953	\$47,002	\$0	\$39,478	\$0	\$866
72	Depr., COE Switching	783,749	R44	0	697,409	0	66,341	0	0
73	Depr., COE Operator	(689)	R32	0	0	0	0	0	(689)
74	Depr., COE Transmission	416,898	R68	250,753	0	0	163,731	0	2,415
75	Depr., IOT Equipment	42,674	R78	42,674	0	0	0	0	0
76	Depr., C&W Facilities	1,526,441	R117	1,584,255	0	0	40,530	0	1,553
77	Depr., PHFU	0	R147	0	0	0	0	0	0
78									
79	Total Depreciation Expense	\$2,957,171		\$1,928,735	\$744,411	\$0	\$310,078	\$0	\$3,947
80									
81	Amort., Tangible Assets	\$94,887	R141	\$35,046	\$32,285	\$0	\$27,099	\$0	\$457
82	Amort., Intangible Assets	369	R144	280	58	0	49	0	1
83	Other Amortization	0	Direct	0	0	0	0	0	0
84	Direct Assigned Amort.	4,081	Direct	0	0	0	0	0	4081
85									
86	Total Amortization Exp	\$99,317		\$35,306	\$32,324	\$0	\$27,148	\$0	\$4,539
87									
88	Total Depr. and Amort	\$3,086,488		\$1,964,041	\$776,734	\$0	\$337,228	\$0	\$8,486
89									
90	TOTAL NON-SPEC. OPER EXP	\$3,937,509		\$2,619,026	\$882,468	\$0	\$426,030	\$0	\$9,984

USWC

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
104	CUSTOMER OPERATIONS EXPENSE								
105									\$467
106	Marketing Allocable	\$208,333	T37	\$147,156	\$32,997	\$0	\$27,714	\$0	0
107	Marketing Direct	0	Direct	0	0	0	0	0	0
108									\$467
109	Total Marketing Expense	\$208,333		\$147,156	\$32,997	\$0	\$27,714	\$0	
110									\$718
111	Operator Service Alloc	\$718	T61	\$0	\$1	\$0	\$0	\$0	0
112	Operator Service Direct	0	Direct	0	0	0	0	0	0
113									\$718
114	Total Operator Service	\$718		\$0	\$1	\$0	\$0	\$0	
115									\$0
116	Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	0
117	Alphabetical Directory	2,081	(F)	0	0	2081 17858	0	0	0
118	Foreign Directory	0	Direct	0	0	0	0	0	0
119									\$0
120	Total Directory	\$2,081		\$0	\$0	\$2,081	\$0	\$0	
121									\$0
122	Bus Ofc. EU Presubscription	0	T40	\$0	\$0	\$0	\$0	\$0	0
123	Bus Ofc. Reserved	0	(I)	0	0	0	0	0	15 091992
124	Bus Ofc. EU PL	15 091992	(H)	0	0	0	0	0	0
125	Bus Ofc. EU Message	49348 52849	(H)	0	0	0	0	49348 52849	0
126	Bus Ofc. EU Reserved	0	(I)	0	0	0	0	0	0
127	Bus Ofc. IX Special Access	1083 883198	(I)	0	0	0	0	0	1083 883198
128	Bus Ofc. IX Switched Access	7579 80241	T40	5,366	1,203	0	1,011	0	0
129	Bus Ofc. IX Billing and Collection	42991 39323	(H)	0	0	0	0	42991 39323	0
130	Bus Ofc. Coin Collection & Admin	31485 70578	(D)	31485 70578	0	0	0	0	0
131	Bus Ofc. Reserved	0	(I)	0	0	0	0	0	0
132									\$1,099
133	Total Business Office	\$132,502		\$38,852	\$1,203	\$0	\$1,011	\$92,338	
134									0
135	Cust Serv. Msg Process	\$7,680	(H)	0	0	0	0	7679 924834	0
136	Cust Serv. Other B&C	159391 8515	(H)	0	0	0	0	159391 8515	0
137	Cust Serv. CABS	85790	T21	0	51665 24428	0	43302 9259	0	731 8298199
138	Cust Serv. EU Common Line	0	(H)	0	0	0	0	0	0
139									\$732
140	Total Customer Service	\$262,882		\$0	\$51,665	\$0	\$43,303	\$167,072	
141									\$2,549
142	Total BO, CS, OS, Dir	\$398,184		\$38,852	\$52,670	\$2,081	\$44,403	\$269,410	

USWC

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
156 Other Cust Serv Alloc	\$5,610	142	\$519	\$745	\$29	\$628	\$3,655	\$36	
159 Other Cust Serv Direct	0	Direct	0	0	0	0	0	0	
160									
161 Total Other Cust Serv	\$5,610		\$519	\$745	\$29	\$628	\$3,655	\$36	
162									
163 TOTAL CUSTOMER OPER EXP	\$612,107		\$184,526	\$86,611	\$2,111	\$72,743	\$263,065	\$3,052	
164									
165 "BIG-THREE" EXPENSES									
166									
167 Total PII Specific Exp	\$1,647,866	41	\$1,120,255	\$282,064	\$0	\$241,362	\$0	\$4,166	
168 Total PII Non-specific Exp	851021 1223	62 + 67 + 69	654985	105734	0	88805	0	1498	
169 Total Customer Operations	612107 4393	163	184526 4643	86611 30858	2110 500159	72742 71648	203064 5056	3051 945197	
170									
171 TOTAL "BIG THREE" EXPENSES	\$3,110,996		\$1,959,766	\$474,430	\$2,111	\$402,910	\$263,065	\$8,716	
172									
173 CORPORATE OPERATIONS EXPENSE									
174									
175 Exec and Planning Alloc	\$139,335	164	\$87,774	\$21,249	\$95	\$18,045	\$11,782	\$390	
176 Exec and Planning Direct	0	Direct	0	0	0	0	0	0	
177									
178 Total Exec and Planning	\$139,335		\$87,774	\$21,249	\$95	\$18,045	\$11,782	\$390	
179									
180 Admin & General, Allocable	\$1,378,132	164	\$868,152	\$210,166	\$935	\$178,484	\$110,534	\$3,861	
181 Admin & General, Direct	0	Direct	0	0	0	0	0	0	
182									
183 Total Admin and Gen	\$1,378,132		\$868,152	\$210,166	\$935	\$178,484	\$110,534	\$3,861	
184									
185 TOTAL CORPORATE OPERATIO	\$1,517,467		\$955,925	\$231,415	\$1,029	\$196,529	\$128,316	\$4,252	
186									
187 NON-INCOME TAXES									
188									
189 Non-income Taxes, Allocable	\$569,008	T37	\$401,917	\$90,122	\$0	\$75,692	\$0	\$1,277	
190 Non-income Taxes, Direct	0	Direct	0	0	0	0	0	0	
191									
192 Total Non-income Taxes	\$569,008		\$401,917	\$90,122	\$0	\$75,692	\$0	\$1,277	
193									
194 TOTAL OPER EXP AND TAXES	\$6,263,958		\$5,281,649	\$1,572,701	\$3,140	\$1,012,357	\$391,381	\$22,730	
195									

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SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME USMC
 PERIOD ADDRESSED ENDING DECEMBER 31, 1995
 RUN DATE AND TIME 20-Jun-95 01:43:29 PM

NOTES: SEE SHEET "G" TO INPUT PART 35 ALLOCATION FACTORS

***** FCC PART 35 ***** (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Intrastate and Other (D)	Intrastate				TOTAL INTRASTATE (I)
				Message Telephone Service		Private Line		
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)	
PLANT INVESTMENT DETAIL								
21 Land, Allocable	1,489,128	---	---	---	---	---	---	---
22 Land, Direct	0	---	0	0	0	0	0	0
23 Motor Vehicles	4,631,661	---	---	---	---	---	---	---
24 Aircraft	0	---	---	---	---	---	---	---
25 Special Purpose Vehicles	0	---	---	---	---	---	---	---
26 Garage Work Equipment	49,001	---	---	---	---	---	---	---
27 Other Work Equipment	4,554,518	---	---	---	---	---	---	---
28 Buildings, Allocable	68,657,588	---	---	---	---	---	---	---
29 Buildings, Direct	0	---	0	0	0	0	0	0
30 Furniture	571,153	---	---	---	---	---	---	---
31 Office Equipment	2,907,182	---	---	---	---	---	---	---
32 General Purpose Computers	6,077,433	---	---	---	---	---	---	---
33 CAT 1 Oper. Sys., TSPS	0	---	---	---	---	---	---	---
34 CAT 1 Oper. Sys., Other TSPS	0	---	---	---	---	---	---	---
35 CAT 1 Oper. Sys., Aux. Pos.	---	---	---	---	---	---	---	---
36 CAT 1 Oper. Sys., Other	1328714	---	941,265	364	367,085	0	0	387,449
37 CAT 2 Tandem Sw. Allocable	7457905	---	---	---	---	---	---	---
38 CAT 2 Tandem Sw. Direct	0	---	0	0	0	0	0	0
39 CAT 3 Local Sw. Allocable	90839999	---	---	---	---	---	---	---
40 CAT 3 Local Sw. Direct	0	---	0	0	0	0	0	0
41 CAT 4 12 Exchange Trunk	12974496	---	---	---	---	---	---	---
42 CAT 4 12 Exch. Tr. Direct	23752386	---	20,869,781	0	0	12,198	2,870,409	2,882,605
43 CAT 4 13 Exch. Ln. Msg., PL & W	40169304	---	---	---	---	---	---	---
44 Reserved	0	---	---	---	---	---	---	---
45 CAT 4 13 Direct	---	---	0	0	0	0	0	0
46 CAT 4 23 Message, PL & WATS	20975557	---	---	---	---	---	---	---
47 Reserved	0	---	---	---	---	---	---	---
48 CAT 4 23 Direct	---	---	0	0	0	0	0	0
49 CAT 4 3 H/R Message	14482707	---	---	---	---	---	---	---
50 CAT 4 3 WATS	0	---	0	0	0	0	0	0
51 CAT 4 3 Direct	0	---	0	0	0	0	0	0
52 CAT 1 Other IOT Equipment	5844781	---	---	---	---	---	---	---
53 CAT 1 Coinless Pay Phones	32239	---	28,657	1,430	2,152	0	0	3,582

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

USMC
ENDING DECEMBER 31, 1995

Intrastate

----- FCC PART 35 -----	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE
				InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
			1	0	0	0	0	0
70 CAT 2 CP Equipment	1	---	---	---	---	---	---	---
71 Reserved	0	---	---	---	---	---	---	---
72 Reserved	0	---	---	---	---	---	---	---
73 CAT 1.3 Joint Msg. Cat. 1.1 & 1.2	218304348	---	0	0	0	0	0	0
74 Other CAT 1 C&WF	---	---	---	---	---	---	---	---
75 CAT 2 C&WF	2294371	---	---	0	0	38,128	8,190,900	6,235,026
76 CAT 2 C&WF W/oband	19511879	---	13,276,853	---	---	---	---	---
77 CAT 3 Joint Message & PL/WATS	3263104	---	---	---	---	---	---	---
78 Reserved	0	---	---	---	501	0	0	501
79 CAT 3 Direct	529	---	28	---	---	---	---	---
80 CAT 4 Message	2756853	---	---	0	0	0	0	0
81 CAT 4 WATS	0	---	0	0	0	0	0	0
82 CAT 4 Direct	0	---	---	---	---	---	---	---
83 Allocable Support Leases	6,388,268	---	---	0	0	0	0	0
84 Direct Support Leases	0	---	0	---	---	---	---	---
85 COE Operator	0	---	---	---	---	---	---	---
86 COE Tandem Switch	0	---	---	---	---	---	---	---
87 COE Local Switch	0	---	---	---	---	---	---	---
88 COE Transmission	0	---	---	0	0	0	0	0
89 COE Direct	0	---	0	0	0	0	0	0
90 IOT Leases	0	---	0	0	0	0	0	0
91 C&WF Leases	0	---	---	---	---	---	---	---
92 Leasehold Imp Land etc	8,626	---	---	---	---	---	---	---
93 Leasehold Imp COE Switching	0	---	---	---	---	---	---	---
94 Leasehold Imp COE Operator	0	---	---	---	---	---	---	---
95 Leasehold Imp COE Trans	0	---	---	0	0	0	0	0
96 Leasehold Imp IOT	0	---	0	0	0	0	0	0
97 Leasehold Imp C&WF	0	---	0	0	0	0	0	0
98 Leasehold Imp Other	0	---	---	---	---	---	---	---
99 Allocable Acct. No 2690	141,946	---	0	0	0	0	0	0
100 Direct Acct No 2690	0	---	---	---	---	---	---	---
101 Materials and Supplies	480,928	---	---	---	---	---	---	---
102 RTB Stock	0	---	---	---	---	---	---	---
103 Tele Pft Adjust - Alloc	0	---	0	0	0	0	0	0
104 Tele Pft Adjust - Direct	0	---	0	0	0	0	0	0
105 Other Assets, Net	0	---	0	0	0	0	0	0
106 Other Liab., Def Cr., Net	581,940	---	484,784	23,468	54,877	160	18,743	97,176

LT

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

USWC
ENDING DECEMBER 31, 1995

		Intrastate								
		Message Telephone Service				Private Line				TOTAL
----- FCC PART 36 -----	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRA-STATE		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
123	TPUC - Short Term, Alloc	4,543,102	---	---	---	---	---	---	---	
124	TPUC - Short Term, Direct	0	---	0	0	0	0	0	0	
125	TPUC - Long Term, Alloc	509,571	---	---	---	---	---	---	---	
126	TPUC - Long Term, Direct	0	---	0	0	0	0	0	0	
127										
128	RESERVES AND DEFERRALS									
129	Acc Depr Support Assets	25,549,058	---	---	---	---	---	---	---	
130	Acc Depr COE Switching	45,390,991	---	---	---	---	---	---	---	
131	Acc Depr COE Operator	943,705	---	---	---	---	---	---	---	
132	Acc Depr COE Transmission	59,582,608	---	---	---	---	---	---	---	
133	Acc Depr IOT Equipment	3,801,135	---	---	---	---	---	---	---	
134	Acc Depr Cable and Wire Facilities	133,295,652	---	---	---	---	---	---	---	
135	Acc Depr Other Plant	178,774	---	156,104	22,670	0	0	0	22,670	
136	Accum Amort, Tangible Inv	2,121,706	---	---	---	---	---	---	---	
137	Accum Amort, Intang Inv	28,128	---	---	---	---	---	---	---	
138	Accum Amort, Other	0	---	0	0	0	0	0	0	
139	Acc Def IT Support Assets	10,865,870	---	---	---	---	---	---	---	
140	Acc Def IT COE Switching	15,099,350	---	---	---	---	---	---	---	
141	Acc Def IT COE Operator	(18,243)	---	---	---	---	---	---	---	
142	Acc Def IT COE Trans	11,235,280	---	---	---	---	---	---	---	
143	Acc Def IT IOT Equipment	740,633	---	---	---	---	---	---	---	
144	Acc Def IT C&WF	8,508,883	---	---	---	---	---	---	---	
145	Acc Def IT Unclassified	10,482	---	9,356	1,106	0	0	0	1,106	
146										
147	OPERATING EXPENSES AND TAXES									
148	Network Support, Alloc	105,178	---	---	---	---	---	---	---	
149	Network Support, Direct	0	---	0	0	0	0	0	0	
150	General Support, Alloc	7,159,211	---	---	---	---	---	---	---	
151	General Support, Direct	0	---	0	0	0	0	0	0	
152	Central Office Eq, Alloc	5,696,194	---	---	---	---	---	---	---	
153	Central Office Eq, Direct	0	---	0	0	0	0	0	0	
154	Cust. Premises Equip	2,380	---	---	---	---	---	---	---	
155	Coinless Pay Phone Exp	3,254	---	---	---	---	---	---	---	
156	Other IOT	840,178	---	---	---	---	---	---	---	
157	IOT Direct	0	---	0	0	0	0	0	0	
158	Cable & Wire, Alloc	8,667,645	---	---	---	---	---	---	---	
159	Cable & Wire, Direct	0	---	0	0	0	0	0	0	

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

USMC
ENDING DECEMBER 31, 1995

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Other	Interstate		Intrastate		TOTAL INTRASTATE
				Private Line		Private Line		
				InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
271 Working Loops	309,076	--	12,229	0	0	21	2,498	2,517
272 Equivalent Interexchange Cst. Mktg	2,066,337	--	166,402	352	0	3,310	243,041	246,351
273 Interexchange Circuit Terminations	16,788	--	1,265	2	0	27	2,523	2,550

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USWC

	Part 35 Inter-LATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
----- FCC PART 69 ----- Operating Expenses and Taxes	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
13 PLANT SPEC OPER EXPENSE								
14 Network Support, Alloc	\$7,414	T37	\$5,237	\$1,174	\$0	\$988	\$0	\$17
15 Network Support, Direct	0	Direct	0	0	0	0	0	0
17 Total Network Support Exp	\$7,414		\$5,237	\$1,174	\$0	\$988	\$0	\$17
19 General Support, Alloc	\$504,658	T30	\$186,201	\$171,783	\$0	\$144,281	\$0	\$2,433
20 General Support, Direct	0	Direct	0	0	0	0	0	0
22 Total General Support Exp	\$504,658		\$186,201	\$171,783	\$0	\$144,281	\$0	\$2,433
24 Central Office Eq. Alloc	\$290,187	T31	\$102,640	\$109,147	\$0	\$77,402	\$0	\$998
25 Central Office Eq. Direct	0	Direct	0	0	0	0	0	0
27 Total COE Exp	\$290,187		\$102,640	\$109,147	\$0	\$77,402	\$0	\$998
29 Cust. Premises Equip	\$0	R76	\$0	\$0	\$0	\$0	\$0	\$0
30 Other IOT	\$94,672	T43	\$4671,9629	0	0	0	0	0
31 IOT Direct	0	Direct	0	0	0	0	0	0
33 Total IOT Exp	\$94,672		\$46,720	\$0	\$0	\$0	\$0	\$0
35 Cable & Wire, Alloc	\$750,936	T33	\$731,505	\$0	\$0	\$18,713	\$0	\$719
36 Cable & Wire, Direct	0	Direct	0	0	0	0	0	0
38 Total C&WF Exp	\$750,936		\$731,505	\$0	\$0	\$18,713	\$0	\$719
40 TOTAL PLT SPEC OPER EXP	\$1,647,868		\$1,120,255	\$282,084	\$0	\$241,362	\$0	\$4,166
42 TOTAL PLT SPEC. ex SUPPOR	\$1,135,795		\$928,617	\$109,147	\$0	\$96,115	\$0	\$1,717

Sheet "U"
ENDING DECEMBER 31, 1995

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USWC

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 35 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
57 NON-SPECIFIC OPER EXP									
58									
59 Oth. Pll. and Equip. Alloc	(\$8,819)	T18	(\$6,834)	(\$1,071)	\$0	(\$998)	\$0	(\$15)	
60 Oth. Pll. and Equip. Direct	0	Direct	0	0	0	0	0	0	
61									
62 Total Oth. Pll. & Equip	(\$8,819)		(\$6,834)	(\$1,071)	\$0	(\$998)	\$0	(\$15)	
63									
64 Network Operations, Alloc	\$859,640	T18	\$661,619	\$106,805	\$0	\$89,704	\$0	\$1,513	
65 Network Operations, Direct	0	Direct	0	0	0	0	0	0	
66									
67 Total Network Oper. Exp	\$859,640		\$661,619	\$106,805	\$0	\$89,704	\$0	\$1,513	
68									
69 Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	
70									
71 Depr. Support Assets	\$138,097	R23	\$50,953	\$47,002	\$0	\$39,476	\$0	\$666	
72 Depr. COE Switching	763,749	R44	0	697,409	0	66,341	0	0	
73 Depr. COE Operator	(889)	R32	0	0	0	0	0	(889)	
74 Depr. COE Transmission	416,898	R66	250,753	0	0	163,731	0	2,415	
75 Depr. IOT Equipment	42,674	R78	42,674	0	0	0	0	0	
76 Depr. C&V/ Facilities	1,626,441	R117	1,584,355	0	0	40,530	0	1,556	
77 Depr. PHFU	0	R147	0	0	0	0	0	0	
78									
79 Total Depreciation Expense	\$2,987,171		\$1,928,735	\$744,411	\$0	\$310,078	\$0	\$3,947	
80									
81 Amort. Tangible Assets	\$94,667	R141	\$35,046	\$32,285	\$0	\$27,099	\$0	\$457	
82 Amort. Intangible Assets	389	R144	280	59	0	49	0	1	
83 Other Amortization	0	Direct	0	0	0	0	0	0	
84 Direct Assigned Amort	4,081	Direct	0	0	0	0	0	4081	
85									
86 Total Amortization Exp	\$99,317		\$35,306	\$32,324	\$0	\$27,148	\$0	\$4,539	
87									
88 Total Depr. and Amort	\$3,096,488		\$1,964,041	\$776,734	\$0	\$337,226	\$0	\$8,486	
89									
90 TOTAL NON-SPEC. OPER EXP	\$3,937,509		\$2,619,026	\$882,466	\$0	\$426,030	\$0	\$9,984	

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USWC

----- FCC PART 69 ----- Operating Expenses and Taxes		Part 35 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
104	CUSTOMER OPERATIONS EXPENSE								
105									
106	Marketing Allocable	\$208,333	T37	\$147,155	\$32,997	\$0	\$27,714	\$0	\$467
107	Marketing Direct	0	Direct	0	0	0	0	0	0
108									
109	Total Marketing Expense	\$208,333		\$147,155	\$32,997	\$0	\$27,714	\$0	\$467
110									
111	Operator Service, Alloc	\$719	T51	\$0	\$1	\$0	\$0	\$0	\$718
112	Operator Service, Direct	0	Direct	0	0	0	0	0	0
113									
114	Total Operator Service	\$719		\$0	\$1	\$0	\$0	\$0	\$718
115									
116	Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0
117	Alphabetical Directory	2,081	(F)	0	0	2081,17858	0	0	0
118	Foreign Directory	0	Direct	0	0	0	0	0	0
119									
120	Total Directory	\$2,081		\$0	\$0	\$2,081	\$0	\$0	\$0
121									
122	Bus Ofc. EU Presubscription	0	T40	\$0	\$0	\$0	\$0	\$0	\$0
123	Bus Ofc. Reserved	0	(I)	0	0	0	0	0	0
124	Bus Ofc. EU PL	15 091992	(H)	0	0	0	0	0	15 091992
125	Bus Ofc. EU Message	49346 52849	(H)	0	0	0	0	49346 52849	0
126	Bus Ofc. EU Reserved	0	(I)	0	0	0	0	0	0
127	Bus Ofc. IX Special Access	1083 893196	(I)	0	0	0	0	0	1083 893196
128	Bus Ofc. IX Switched Access	7579 80241	T40	5,368	1,203	0	1,011	0	0
129	Bus Ofc. IX Billing and Collection	42991 39323	(H)	0	0	0	0	42991 39323	0
130	Bus Ofc. Coin Collection & Admin	31485 70578	(D)	31485 70578	0	0	0	0	0
131	Bus Ofc. Reserved	0	(I)	0	0	0	0	0	0
132									
133	Total Business Office	\$132,502		\$36,852	\$1,203	\$0	\$1,011	\$92,338	\$1,099
134									
135	Cust Serv. Msg Process	\$7,680	(H)	0	0	0	0	7679 924834	0
136	Cust Serv. Other B&C	159391 8515	(H)	0	0	0	0	159391 8515	0
137	Cust Serv. CABS	95790	T21	0	51865 24428	0	43392 9250	0	731 8298199
138	Cust Serv. EU Common Line	0	(H)	0	0	0	0	0	0
139									
140	Total Customer Service	\$282,862		\$0	\$51,665	\$0	\$43,393	\$167,072	\$732
141									
142	Total BO, CS, OS, Dir.	\$398,184		\$36,852	\$52,870	\$2,081	\$44,403	\$259,410	\$2,540

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USWC

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
158 Other Cust. Serv., Alloc	\$5,610	142	\$519	\$745	\$29	\$628	\$3,655	\$38	
159 Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	
160									
161 Total Other Cust. Serv.	\$5,610		\$519	\$745	\$29	\$628	\$3,655	\$38	
162									
163 TOTAL CUSTOMER OPER EXP	\$612,107		\$184,526	\$86,611	\$2,111	\$72,743	\$263,065	\$3,052	
164									
165 "BIG-THREE" EXPENSES									
166									
167 Total Pkt. Specific Exp	\$1,647,668	41	\$1,120,255	\$282,084	\$0	\$241,362	\$0	\$4,166	
168 Total Pkt. Non-specific Exp	851021 1223	62 + 67 + 69	654985	105734	0	88805	0	1498	
169 Total Customer Operations	612107 4393	163	184526 4643	86611 30858	2110 500159	72742 71848	263064 5050	3051 945197	
170									
171 TOTAL "BIG THREE" EXPENSES	\$3,110,996		\$1,959,766	\$474,430	\$2,111	\$402,910	\$263,065	\$8,716	
172									
173 CORPORATE OPERATIONS EXPENSE									
174									
175 Exec and Planning, Alloc	\$139,335	T64	\$87,774	\$21,249	\$95	\$18,045	\$11,782	\$390	
176 Exec and Planning, Direct	0	Direct	0	0	0	0	0	0	
177									
178 Total Exec and Planning	\$139,335		\$87,774	\$21,249	\$95	\$18,045	\$11,782	\$390	
179									
180 Admin & General, Allocable	\$1,378,132	T64	\$888,152	\$210,168	\$935	\$178,484	\$116,534	\$3,861	
181 Admin & General, Direct	0	Direct	0	0	0	0	0	0	
182									
183 Total Admin and Gen	\$1,378,132		\$888,152	\$210,168	\$935	\$178,484	\$116,534	\$3,861	
184									
185 TOTAL CORPORATE OPERATIO	\$1,517,467		\$955,925	\$231,415	\$1,029	\$196,529	\$128,316	\$4,252	
186									
187 NON-INCOME TAXES									
188									
189 Non-income Taxes, Allocable	\$569,008	T37	\$401,917	\$90,122	\$0	\$75,692	\$0	\$1,277	
190 Non-income Taxes, Direct	0	Direct	0	0	0	0	0	0	
191									
192									
193 Total Non-income Taxes	\$569,008		\$401,917	\$90,122	\$0	\$75,692	\$0	\$1,277	
194									
195 TOTAL OPER. EXP AND TAXES	\$8,283,958		\$5,281,649	\$1,572,701	\$3,140	\$1,012,357	\$391,381	\$22,730	

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME USWC
 PERIOD ADDRESSED ENDING DECEMBER 31, 1995
 RUN DATE AND TIME 20 Jun 95 01 43 28 PM

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

----- FCC PART 36 ----- (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Intrastate				TOTAL INTRASTATE (I)	
				Message Telephone Service		Private Line			
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)		
21	Land, Allocable	1,469,128	---	---	---	---	---	---	0
22	Land, Direct	0	---	0	---	---	---	0	---
23	Motor Vehicles	4,831,661	---	---	---	---	---	---	---
24	Aircraft	0	---	---	---	---	---	---	---
25	Special Purpose Vehicles	0	---	---	---	---	---	---	---
26	Garage Work Equipment	49,001	---	---	---	---	---	---	---
27	Other Work Equipment	4,554,516	---	---	---	---	---	---	---
28	Buildings, Allocable	66,657,588	---	---	---	---	---	---	0
29	Buildings, Direct	0	---	0	---	---	---	0	---
30	Furniture	571,153	---	---	---	---	---	---	---
31	Office Equipment	2,907,182	---	---	---	---	---	---	---
32	General Purpose Computers	8,077,433	---	---	---	---	---	---	---
33	CAT 1 Oper Sys. TSPS	0	---	---	---	---	---	---	---
34	CAT 1 Oper Sys. Other TSPS	0	---	---	---	---	---	---	---
35	CAT 1 Oper Sys. Aux Pos	---	---	---	---	---	---	---	---
36	CAT 1 Oper Sys. Other	1328714	941,265	364	387,085	0	0	---	387,449
37	CAT 2 Tandem Sw Allocable	7457905	---	---	---	---	---	---	0
38	CAT 2 Tandem Sw Direct	0	0	0	0	0	0	0	0
39	CAT 3 Local Sw Allocable	90839999	---	---	---	---	---	---	0
40	CAT 3 Local Sw Direct	0	0	0	0	0	0	0	0
41	CAT 4 12 Exchange Trunk	12974468	---	---	---	---	---	---	---
42	CAT 4 12 Exch Tr Direct	23752386	20,869,781	0	0	12,166	2,870,408	---	2,882,005
43	CAT 4 13 Exch Ln Msg. PL & W	40189304	---	---	---	---	---	---	---
44	Reserved	0	---	---	---	---	---	---	---
45	CAT 4 13 Direct	---	0	0	0	0	0	0	0
46	CAT 4 23 Message, PL & WATS	20975557	---	---	---	---	---	---	---
47	Reserved	0	---	---	---	---	---	---	---
48	CAT 4 23 Direct	---	0	0	0	0	0	0	0
49	CAT 4 3 H/R Message	14482707	---	---	---	---	---	---	---
50	CAT 4 3 WATS	0	0	0	0	0	0	0	0
51	CAT 4 3 Direct	0	0	0	0	0	0	0	0
52	CAT 1 Other IOT Equipment	5844761	---	---	---	---	---	---	---
53	CAT 1 Coinless Pay Phones	32239	28,657	1,430	2,152	0	0	---	3,582

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

LS&WC
ENDING DECEMBER 31, 1995

----- FCC PART 36 -----		TOTAL COMPANY	Source/ Allocator	Intrastate					TOTAL INTRASTATE
				Interstate and Other	Message Telephone Service		Private Line		
					InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
70	CAT 2 CP Equipment	1	---	1	0	0	0	0	0
71	Reserved	0	---	---	---	---	---	---	---
72	Reserved	0	---	---	---	---	---	---	---
73	CAT 1 3 Jond Mag, Cat. 1 1 & 1 2	218304348	---	0	0	0	0	0	0
74	Other CAT 1 C&WF	---	---	---	---	---	---	---	---
75	CAT 2 C&WF	2294371	---	---	0	38,128	6,198,900	8,235,026	---
76	CAT 2 C&WF, Wideband	19511879	---	13,276,853	---	---	---	---	---
77	CAT 3 Jond Message & PL/WATS	3263104	---	---	---	---	---	---	---
78	Reserved	0	---	---	---	---	---	---	501
79	CAT 3 Direct	529	---	28	0	501	0	0	---
80	CAT 4 Message	2756853	---	---	---	---	0	0	0
81	CAT 4 WATS	0	---	0	0	0	0	0	0
82	CAT 4 Direct	0	---	0	---	---	---	---	---
83	Allocable Support Leases	8,388,268	---	0	0	0	0	0	0
84	Direct Support Leases	0	---	---	---	---	---	---	---
85	COE Operator	0	---	---	---	---	---	---	---
86	COE Tandem Switch	0	---	---	---	---	---	---	---
87	COE Local Switch	0	---	---	---	---	---	---	---
88	COE Transmission	0	---	0	0	0	0	0	0
89	COE Direct	0	---	0	0	0	0	0	0
90	IOT Leases	0	---	0	0	0	0	0	0
91	C&WF Leases	0	---	---	---	---	---	---	---
92	Leasehold Imp Land etc	8,628	---	---	---	---	---	---	---
93	Leasehold Imp COE Switching	0	---	---	---	---	---	---	---
94	Leasehold Imp COE Operator	0	---	---	---	---	---	---	---
95	Leasehold Imp COE Trans	0	---	---	---	---	---	---	---
96	Leasehold Imp IOT	0	---	0	0	0	0	0	0
97	Leasehold Imp C&WF	0	---	0	0	0	0	0	0
98	Leasehold Imp Other	0	---	---	---	---	---	---	---
99	Allocable Acct, No. 2690	141,948	---	---	0	0	0	0	0
100	Direct Acct, No. 2690	0	---	0	---	---	---	---	---
101	Materials and Supplies	480,928	---	---	---	---	---	---	---
102	RTB Stock	0	---	---	---	---	---	---	---
103	Tele. Pft Adjust - Alloc	0	---	0	0	0	0	0	0
104	Tele. Pft Adjust - Direct	0	---	0	0	0	0	0	0
105	Other Assets, Net	0	---	0	---	---	---	---	---
106	Other Liab, Def. Cr., Net	581,940	---	484,764	23,408	54,877	150	18,743	97,176

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

UDWC
ENDING DECEMBER 31, 1995

***** FCC PART 36 *****		TOTAL COMPANY (B)	Source/ Allocator (C)	Intrastate								
(A)	(D)			Message Telephone Service		Private Line		TOTAL INTRASTATE (I)				
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)					
123	TPUC -- Short Term, Alloc	4,543,102	---	---	---	---	---	---	0	0	---	0
124	TPUC -- Short Term, Direct	0	---	0	---	---	---	---	0	---	---	0
125	TPUC -- Long Term, Alloc	509,571	---	---	---	---	---	---	0	---	---	0
126	TPUC -- Long Term, Direct	0	---	0	---	---	---	---	---	---	---	---
127												
128	RESERVES AND DEFERRALS											
129	Acc Depr Support Assets	25,549,056	---	---	---	---	---	---	---	---	---	---
130	Acc Depr COE Switching	45,390,991	---	---	---	---	---	---	---	---	---	---
131	Acc Depr COE Operator	943,705	---	---	---	---	---	---	---	---	---	---
132	Acc Depr COE Transmission	59,582,608	---	---	---	---	---	---	---	---	---	---
133	Acc Depr IOT Equipment	3,801,135	---	---	---	---	---	---	0	---	---	22,970
134	Acc Depr Cable and Wire Facilities	133,296,852	---	156,104	22,670	---	---	0	---	---	---	---
135	Acc Depr Other Plant	178,774	---	---	---	---	---	---	---	---	---	---
136	Accum Amort, Tangible Inv	2,121,706	---	---	---	---	---	0	---	0	---	0
137	Accum Amort, Intang Inv	28,128	---	0	0	---	---	---	---	---	---	---
138	Accum Amort, Other	0	---	---	---	---	---	---	---	---	---	---
139	Acc Def IT Support Assets	10,865,870	---	---	---	---	---	---	---	---	---	---
140	Acc Def IT COE Switching	15,099,350	---	---	---	---	---	---	---	---	---	---
141	Acc Def IT COE Operator	(18,243)	---	---	---	---	---	---	---	---	---	---
142	Acc Def IT COE Trans	11,235,280	---	---	---	---	---	---	---	---	---	---
143	Acc Def IT IOT Equipment	740,833	---	---	---	---	---	---	0	---	---	1,108
144	Acc Def IT C&WF	8,508,883	---	9,358	1,108	---	---	0	---	---	---	---
145	Acc Def IT Unclassified	10,462	---	---	---	---	---	---	---	---	---	---
146												
147	OPERATING EXPENSES AND TAXES											
148	Network Support, Alloc	105,178	---	---	0	---	---	0	---	0	---	0
149	Network Support, Direct	0	---	0	---	---	---	---	---	0	---	0
150	General Support, Alloc	7,159,211	---	0	0	---	---	0	---	---	---	0
151	General Support, Direct	0	---	---	---	---	---	---	---	0	---	0
152	Central Office Eq, Alloc	5,896,194	---	0	0	---	---	---	---	---	---	---
153	Central Office Eq, Direct	0	---	---	---	---	---	---	---	---	---	---
154	Cust Premises Equip	2,360	---	---	---	---	---	---	---	---	---	---
155	Coinless Pay Phone Exp	3,254	---	---	---	---	---	---	0	---	---	0
156	Other IOT	949,178	---	0	0	---	---	0	---	---	---	0
157	IOT Direct	0	---	---	---	---	---	---	---	0	---	0
158	Cable & Wire, Alloc	8,637,845	---	0	0	---	---	0	---	---	---	---
159	Cable & Wire, Direct	0	---	---	---	---	---	---	---	---	---	---

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SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

USDWC
ENDING DECEMBER 31, 1995

----- FCC PART 35 -----		TOTAL COMPANY	Source/ Allocator	Intrastate				TOTAL INTRASTATE
				Interstate and Other	Message Telephone Service		Private Line	
(A)	(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(I)
176	Oth Ptt and Equip, Alloc	(122,273)	---	---	---	---	---	---
177	Oth Ptt and Equip, Direct	---	---	---	---	---	---	0
178	Network Operations, Alloc	12,195,078	---	---	---	---	---	0
179	Network Operations, Direct	0	0	0	0	0	0	0
180	Total Access Expense	5,094,710	4,489	0	5,090,221	0	0	5,090,221
181	Depr, Support Assets	1,959,081	---	---	---	---	---	---
182	Depr, COE Switching	16,896,568	---	---	---	---	---	---
183	Depr, COE Operator	(2,518,907)	---	---	---	---	---	---
184	Depr, COE Transmission	7,369,955	---	---	---	---	---	---
185	Depr, ROT Equipment	429,600	---	---	---	---	---	---
186	Depr, C&W Facilities	18,773,121	---	---	---	---	---	---
187	Amort, Tangible Assets	1,345,809	---	---	---	---	---	---
188	Amort, Intangible Assets	5,229	---	---	---	---	---	0
189	Other Amortization	---	---	---	---	---	---	4,081
190	Direct Assigned Amort	31,881	27,800	4,081	0	0	0	---
191	Marketing, Allocable	6,161,708	---	---	---	---	---	0
192	Marketing, Direct	169,211	169,211	0	0	0	0	---
193	Operator Service, Alloc	3,669,006	---	---	---	---	---	0
194	Operator Service, Direct	0	0	0	0	0	0	0
195	Classified Directory	0	0	0	0	0	0	---
196	Alphabetical Directory	46,958	---	---	---	---	---	---
197	Foreign Directory	0	---	---	---	---	---	---
198	Bus Ofc, EU Presubscription	4,762,710	---	---	---	---	---	---
199	Bus Ofc, EU MTS & WATS	1,766,793	---	---	---	---	---	---
200	Bus Ofc, EU Access, P/L & all Ot	1,257,666	---	---	---	---	---	---
201	Bus Ofc, IXC Special Access	115,114	---	---	---	---	---	---
202	Bus Ofc, IXC Switched Access	48,943	---	---	---	---	---	---
203	Bus Ofc, IXC B & C Services	141,795	---	---	---	---	---	---
204	Coin Collect & Adm'n	307,718	---	---	---	---	---	---
205	Cust Svc, Direct	63,694	19,824	0	43,870	0	0	43,870
206	Cust Serv, Msg Process	52,211	---	---	---	---	---	---
207	Cust Serv, Other B&C	1,869,151	---	---	---	---	---	---
208	Cust Serv, CABS	191,580	---	---	---	---	---	0
209	Cust Serv, EU Common Line	96,377	98,377	0	0	0	0	---
210	Other Cust. Serv., Alloc	146,640	---	---	---	---	---	0
211	Other Cust. Serv., Direct	0	0	0	0	0	0	---
212	Exec. and Planning, Alloc	2,572,414	---	---	---	---	---	0
213	Exec. and Planning, Direct	0	0	0	0	0	0	---

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SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

USWIC
ENDING DECEMBER 31, 1993

***** FCC PART 35 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
				Message Telephone Service		Private Line			
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
250 Admin & General, Allocable	25,443,234	---	---	---	---	---	---	---	0
231 Admin & General, Direct	0	---	0	---	---	---	---	---	0
232 Non-income Taxes, Allocable	8,072,091	---	---	---	---	---	---	---	0
233 Non-income Taxes, Direct	0	---	0	---	---	---	---	---	0
234									
235 OTHER INCOME STATEMENT									
236 State Income Tax Rate	0.00%	---	---	---	---	---	---	---	---
237 Federal Income Tax Rate	31.23%	---	---	---	---	---	---	---	---
238 Gross Receipts Tax Rate	0.15%	---	---	---	---	---	---	---	---
239 Rate of Return	10.34%	---	---	---	---	---	---	---	---
240 AFUDC	0	---	---	---	---	---	---	---	0
241 ITC Amortization	0	---	0	---	0	---	---	0	0
242 Other Return Adjustments	0	---	---	---	---	---	---	---	---
243 Contributions	0	---	---	---	---	---	---	---	---
244 Interest Expense	9,737,793	---	---	---	---	---	---	---	---
245 Capital Lease Expense	0	---	---	---	---	---	---	---	---
246 Capitalized Payroll Taxes	0	---	---	---	---	---	---	---	---
247 Depreciation Adjustment	0	---	---	---	---	---	---	---	0
248 Other Income Adjustments	0	---	431,385	278	159,843	2	266	160,207	0
249 Uncollectibles	591,592	---	0	0	0	0	0	0	0
250 Other Revenue Adjustments	0	---	0	0	0	0	0	0	0
251 Other Revenue Taxes	0	---	0	0	0	0	0	0	0
252									

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SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

USWC
ENDING DECEMBER 31, 1995

----- FCC PART 38 -----	TOTAL COMPANY	Source/ Allocator	Other	Interstate		Intrastate		TOTAL INTRASTATE
				Private Line		Private Line		
				InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
271 Working Loops	309,076	---	12,229	0	0	21	2,496	2,517
272 Equivalent Interexchange Cct. Mite	2,066,337	---	166,402	352	0	3,310	243,041	248,351
273 Interexchange Circuit Terminations	16,786	---	1,285	2	0	27	2,523	2,550

South Dakota
Public Utilities Commission
State Capitol
Pierre, SD 57501-5070
Phone: (800) 332-1782
Fax: (605) 773-3809

TELECOMMUNICATIONS SERVICE FILINGS

These are the telecommunications service filings that the Commission has received for the period of:

06/21/96 through 06/27/96

If you need a complete copy of a filing faxed, overnight expressed, or mailed to you, please contact Delaina Kolbo within five days of this filing.

DOCKET NUMBER	TITLE/STAFF/SYNOPSIS	DATE FILED	INTERVENTION DEADLINE
REQUEST FOR INQUIRY			
TC96-105	<p>U S WEST Communications filed a letter and "various documents concerning the establishment of the EdNet by the Sioux Falls School District. From the documents, it is abundantly clear that what the school district wants constitutes a telecommunications service, and that the provider must, if not already a certificated provider, submit the necessary application and documentation for a certificate as required by SDCL § 49-31-3 and commission rules. Sioux Falls Cable ... is the provider of the EdNet. To the best of U S WEST's knowledge and belief, Sioux Falls Cable has not sought the requisite commission certification. U S WEST has discussed the legal requirement with Sioux Falls Cable, but Sioux Falls Cable appears not inclined to comply with the statutory requirements. U S WEST requests that the commission, pursuant to its authority in SDCL § 49-13-5, conduct an inquiry into this matter. If the facts are as revealed in the attached documents, U S WEST would ask that the commission direct that Sioux Falls Cable comply with the requirements of SDCL § 49-31-3."</p>	06/20/96	NA 69
REQUEST FOR CERTIFICATE OF AUTHORITY			
TC96-112	<p>Application by Commonwealth Long Distance Company for a Certificate of Authority to operate as a telecommunications company within the State of South Dakota (Staff: DJ/AR) The specific services to be offered by CLD include switched outbound and inbound services for residential customers, switched and dedicated outbound and inbound services for commercial customers, calling cards, and directory assistance services for presubscribed commercial and residential customers.</p>	06/27/96	07/12/96
NONCOMPETITIVE TELECOMMUNICATIONS FILINGS			
TC96-103	<p>U S WEST Communications filed tariffs deleting references to the 55 exchanges that have been sold by USWC. The transfer of these properties occurred on June 22, 1996. This filing revised pages from USWC's Exchange and Network Services Tariff and its Exchange and Network Services Catalog. (Staff: HB/AR)</p>	06/20/96	NA
TC96-104	<p>In The Matter Of The Establishment Of Switched Access Rates For Dakota Cooperative Telecommunications, Inc. (Staff: HB/KC) Dakota filed its intrastate Access Rate cost study</p>	06/21/96	07/12/96

	Establishment Of Switched Access Rates For Brookings Telephone Company (Staff HB/KC) study revenue requirements that are included in the LECA switched access rate filing (TC96-092)	06/24/96	07/12/96
	Of The Establishment Of Switched Access Rates For U S WEST Communications (Staff HB/KC) USWC filed Access Rate cost study	06/24/96	07/12/96
	In The Matter Of The Establishment Of Switched Access Rates For Sanborn Telephone Cooperative (Staff HB/CH) Sanborn filed cost study revenue requirements that are included in the LECA switched access rate filing (TC96-092)	06/25/96	07/12/96
TC 109	In The Matter Of The Establishment Of Switched Access Rates For Kennebec Telephone Company (Staff HB/CH) Kennebec filed cost study revenue requirements that are included in the LECA switched access rate filing (TC96-092)	06/26/96	07/12/96
TC96-110	In The Matter Of The Establishment Of Switched Access Rates For Western Telephone Company (Staff HB/KC) Western filed cost study revenue requirements that are included in the LECA switched access rate filing (TC96-092)	06/26/96	07/12/96
TC96-111	In The Matter Of The Establishment Of Switched Access Rates For Union Telephone Company (Staff HB/KC) Union filed cost study revenue requirements that are included in the LECA switched access rate filing (TC96-092)	06/26/96	07/12/96
TC96-113	In The Matter Of The Establishment Of Switched Access Rates For Cheyenne River Sioux Tribe Telephone Authority (Staff: HB/CH) CRSTTA filed cost study revenue requirements that are included in the LECA switched access rate filing (TC96-092).	06/27/96	07/12/96

FULLY COMPETITIVE TELECOMMUNICATIONS FILINGS

NA	MCI Telecommunications Corporation filed tariff pages to reduce the Friends & Family Option A discount, to add Option AB (Advanced Option I for Small Business, Option AA (Hospitality MCI) and Option AC (MCI Flat Rate Plus) to Option J (Operator Assisted Calling), to correct the Vision Regional Program card applicability, and to grandfather Option Z (MCI Flat Rate). These revisions are effective July 1, 1996	06/21/96	NA
NA	Citizens Telecommunications Company filed tariff sheets to delete 2% early payment discount from Business 1+ Switched Access Service, from Business 800, and from Business Calling Card Service, to update Business Calling Card billing increment; to add Residential 1+, Switched Access, and Residential 800, to add Residential Calling Card and Prepaid Calling Card, to change Business Calling Card billing increment; to add Residential 1+, 800 and Calling Card billing increments; and to add rates for Residential Service and Prepaid Calling Card. The revisions are effective June 22, 1996.	06/21/96	NA
NA	Dial & Save of South Dakota, Inc. d/b/a Dial & Save filed to increase the per minute usage charges for the first two mileage bands for its Residential Calling Program. The change is effective June 25, 1996.	06/24/96	NA
NA	AT&T filed to introduce Simplified Calling Plan Promotion No. 9 to its Message Telecommunications Service tariff. The promotion is effective June 26, 1996.	06/25/96	NA

NA	<p>VarTec Telecom, Inc. filed tariff sheets to add VarTec's Enhanced Prepaid Calling Card Service option and Collector's Card Service to VarTec's Prepaid Calling Card Service, VarTec Varsity LineSM Service, VarTec Signature SeriesSM Service, TollSaver II/PennyPlusSM Service, Dime WorksSM Service and Dime WorksSM 800 Service; to make a textual change from DimeLineSM to DimeLineSM, to make a textual change from Personal 800 Service to Call DirectSM Service; and to make various textual revisions to clarify the current service offerings of the Company. The revisions are effective July 26, 1996.</p>	06/26/96	NA
NA	<p>Cable & Wireless, Inc (CWI) informed the Commission "that it is commencing the provision of intrastate resold paging services in South Dakota. CWI's intrastate resold paging service will provide a radio communications link to a subscriber within a service coverage area, utilizing the facilities of an underlying facilities-based, FCC-licensed paging provider....The resold paging service will be available to subscribers in numeric or alphanumeric message format....Subscribers will also have the option of a voice mail feature, in which case the pager will send a message indicating that the subscriber has received a voice mail message."</p>	06/26/96	NA

Important Notice

The Commission is compiling a list of internet addresses.
 If you have an internet address **please** notify the Commission by:
 E-mailing it to Terry Norum at: terryn@puc.state.sd.us
 Faxing the address to the Commission at: 605-773-3809
 Thank you and I look forward to hearing from you!

TC 96-107

125 South Dakota Avenue, 8th Floor
Sioux Falls, South Dakota 57194

USWEST
COMMUNICATIONS ©

July 1, 1996

FAX Received JUL 01 1996

Mr. William Bullard, Executive Director
Public Utilities Commission
State Capitol Building
Pierre, South Dakota 57501

Dear Mr. Bullard:

U S WEST Communications has attached for filing with the Commission the following revised pages from our Access Services Tariff:

<u>Section</u>	<u>Page</u>	<u>Release</u>
2	17	2
2	18	2
2	18.1	1
2	19	2
2	20	2
2	20.1	1
2	20.2	1
2	21	2
2	22	2
2	23	2
2	24	2
3	16	2
6	146	2
6	154	2

This filing increases the Carrier Common Line, Interconnect and Local Switching rates. This filing also includes language for customer reported Percent of Interstate Usage. The switched access cost study was filed with the Commission on June 21, 1996.

For purposes of SDC 49-31-1.4, there is no direct alternative comparison because the most often used alternative is private line service. However, the switched access prices proposed are significantly lower than the prices charged by other local exchange carriers in South Dakota for the same service. The price is affordable for the interexchange carriers (IXC) in South Dakota. The Commission only needs to compare U S WEST's proposed switched access charges with the toll rates charged by IXC's in South Dakota. Also, there will be no adverse impact on the provisioning of universal service. The proposed prices are derived using the fully allocated cost model mandated by the Commission rules.

U S WEST Communications is proposing an effective date of August 1, 1996 for the implementation of these new rates.

We would appreciate acknowledgment of receipt of this filing. A duplicate copy of this letter is attached for your convenience.

Sincerely,



Colleen E. Sevold
Manager-Regulatory Affairs

Attachment

Receipt Acknowledged _____
(Date)

By _____, Executive Director
Public Utilities Commission
State of South Dakota

U S WEST COMMUNICATIONS, INC.

Access Service Tariff

SECTION 2

Page 17

Release 2

State of South Dakota
Issued: 7-1-96

Effective: 8-1-96

2. GENERAL REGULATIONS

2.3 OBLIGATIONS OF THE CUSTOMER

2.3.8 CLAIMS AND DEMANDS FOR DAMAGES (Cont'd)

- C. The customer(s) shall not attempt to hold the Company or the Company's employees, agents, contractors or invitees liable for, and shall hold harmless and indemnify the Company and its employees, agents, contractors or invitees from and against, demands, claims, causes of action, liabilities (including punitive damages), costs or expenses (including reasonable attorneys fees), incurred by customer(s), its employees, agents, contractors, or invitees, arising from any acts, omissions or negligence of customer, its agents employees, contractors, invitees or visitors or any violation or non-performance of any law, ordinance or governmental requirement of any kind; or any injury or damage to person or property of customer, its agents, employees, contractors, invitees or visitors, arising out of the use of Company services or property, where the injury or damage is caused by any reason other than the willful misconduct of Company, its agents, employees or contractors.

Notwithstanding the foregoing, any and all real or personal property damage sustained by an interconnector shall be recovered through the interconnector's own insurance coverage, as mandated in 2.3.13.

2.3.9 COORDINATION WITH RESPECT TO NETWORK CONTINGENCIES

The customer shall, in cooperation with the Company, coordinate in planning the actions to be taken to maintain maximum network capability following natural or man-made disasters which affect telecommunications services.

2.3.10 JURISDICTIONAL REPORTS REQUIREMENTS

A. Jurisdictional Determinant

Pursuant to Federal Communications Commission order FCC 85-145 adopted April 16, 1985, interstate usage is developed as though every call that enters a customer network at a point within the same state as that in which the called station (as designated by the called station number) is situated is an intrastate communication and every call for which the point of entry is in a state other than that where the called station (as designated by the called station number) is situated is an interstate communication. (T)

When mixed interstate and intrastate access service is provided on the same Access Service transmission path, all charges between interstate and intrastate are prorated as set forth in 2.3.12, following. (T)

U S WEST COMMUNICATIONS, INC.

Access Service
Tariff

SECTION 2

Page 18

Release 2

Effective: 8-1-96

State of South Dakota
Issued: 7-1-96

2. GENERAL REGULATIONS

2.3 OBLIGATIONS OF THE CUSTOMER

2.3.10 JURISDICTIONAL REPORTS REQUIREMENTS (Cont'd)

B. Jurisdictional Requirements

The customer must indicate a projected Percent of Interstate Use (PIU) factor in a whole number (i.e., a number 0 - 100) when ordering Switched Access Service in a LATA, including EF and DTT Facilities. When a customer-provided PIU factor is required and the customer has previously submitted a Jurisdictional Report (i.e. Letter on File [LOF]) as set forth in C., following, the LOF PIU factor is required on each Access Service Request (ASR).

(C)
(C)
(T)
(T)

Where jurisdiction can be determined from the call detail, the Company will develop a projected PIU factor from the call detail which will be used to bill the customer. Where call detail is insufficient to determine the jurisdiction, the customer will provide a Jurisdictional Report indicating the projected PIU factor in a whole number (i.e., a number 0 - 100). The Company will use the Jurisdictional Report to bill all interstate and intrastate rates and/or nonrecurring charges until the Company receives a revised report from the customer as set forth in C., following.

(N)
(N)

1. Feature Group A or Feature Group B

a. Feature Group A (FGA) to be Resold

(N)

Upon ordering FGA Service to be resold, the customer shall state in its initial order a projected PIU factor as set forth in B., preceding. The PIU factor is reported by LATA. When the customer reports a LATA-level PIU factor, the specified percentage applies to all end offices within the LATA.

(C)
(C)

The projected PIU factor is used by the Company to apportion the originating and terminating usage between interstate and intrastate until a revised report is received as set forth in C., following. The number of access minutes (either the measured minutes or the assumed minutes) is multiplied by the projected PIU factor to develop the interstate access minutes. The number of access minutes minus the developed interstate access minutes is the developed intrastate access minutes. This PIU factor is in addition to the PIU factor as set forth in 3., following.

(T)
(T)
(T)

b. Feature Group A (FGA) Not to be Resold

(M)

For FGA Service not to be resold, the customer shall state in its initial order a projected PIU factor of zero percent (0%) by line-side termination or access service group.

(N)

(M) Material moved to Page 18.1

U S WEST COMMUNICATIONS, INC.

Access Service
Tariff

SECTION 2

Page 18.1

Release 1

Effective: 8-1-96

State of South Dakota
Issued: 7-1-96

2. GENERAL REGULATIONS

2.3 OBLIGATIONS OF THE CUSTOMER

2.3.10 JURISDICTIONAL REPORTS REQUIREMENTS (Cont'd)

c. Feature Group B (FGB) Service

(N)

Upon ordering FGB Service, the customer shall state in its initial order a projected PIU factor as set forth in B., preceding. The PIU factor is reported by LATA. When the customer reports a LATA-level PIU factor, the specified percentage applies to all end offices within the LATA.

(C-M)

The projected PIU factor for FGB Service used by the Company to apportion the originating and terminating usage between interstate and intrastate is developed in the same manner as in a., preceding. This PIU factor is in addition to the PIU factor as set forth in 3., following.

(C-M)

2. Feature Group C or Feature Group D

a. Originating FGC or FGD Service

(N)

When a customer orders FGC or FGD Switched Access Service(s), where the jurisdiction is determined from the call detail, the Company will develop the projected PIU factor according to such jurisdiction. The projected interstate percentage is developed on a monthly basis, by end office, when the originating FGC or FGD access minutes are measured, by dividing the measured interstate originating access minutes by the total originating access minutes.

(C-M)

(C-M)

b. Terminating FGC Service

(N)

When a customer orders terminating FGC Switched Access Service, the data used by the Company to develop the projected PIU factor for originating FGC access minutes is used to develop the projected PIU factor for such terminating access minutes. When originating call details are insufficient to determine the jurisdiction for the call, the customer may supply the projected PIU factor by LATA[1] or authorize the Company to use the Company developed percentage for such call detail. The Company will designate the number obtained by subtracting the projected PIU factor for originating and terminating access minutes calculated by the Company from 100 (100 - Company calculated projected interstate percentage = intrastate percentage) as the intrastate percentage of use.

(T-M1)

(T)

(C)

(T)

(M1)

[1] When the customer reports a LATA-level PIU factor, the specified percentage applies to all end offices within the LATA.

(N)

(N)

(M) Material moved from Page 18.

(M1) Material moved from Page 19.

U S WEST COMMUNICATIONS, INC.

Access Service
Tariff

SECTION 2

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Release 2

Effective: 8-1-96

State of South Dakota
Issued: 7-1-96

2. GENERAL REGULATIONS

2.3 OBLIGATIONS OF THE CUSTOMER

2.3.10 JURISDICTIONAL REPORTS REQUIREMENTS

B.2. (Cont'd)

c. Terminating FGD Service

(M)
(N)

For terminating access minutes on Feature Group D, the customer has the following options; 1) allow the Company to develop the projected PIU factor using the method described for terminating access on Feature Group C, preceding or 2) provide the Company with a projected PIU factor.

Upon ordering terminating FGD Service, the Company will develop the projected PIU factor as in b., preceding, until the Company receives a letter from the customer (by certified U. S. Mail return receipt requested) authorizing the Company to develop the projected PIU factor from a customer-provided report as set forth in C., following.

(N)
|
(N)

Customers who choose to provide a PIU factor for terminating access for Feature Group D access minutes shall supply a percentage in a whole number (i.e., a number 0 - 100) by LATA. The Company will designate the number obtained by subtracting the projected terminating interstate percentage from 100 as the projected terminating intrastate percentage of use. When the customer reports a terminating LATA-level PIU factor, the specified percentage applies to all end offices within the LATA. The projected PIU factor supplied by the customer is used by the Company to apportion the terminating usage between interstate and intrastate until a revised report is received as set forth in C., following.

(T)
|
(C)
|
(C)

Subsequent to the initial order for terminating FGD Service, customers may request to change from a quarterly customer-provided PIU factor to a Company-developed PIU factor as described for FGC, preceding. The customer must notify the Company (by certified U. S. Mail return receipt requested) no later than fourteen (14) days after the first of January, April, July and October in order for the Company-developed PIU factor to serve as the basis for the next three months' billing beginning in February, May, August and November, respectively.

(C)
|
(C)

(M) Material moved to Page 18.1.

U S WEST COMMUNICATIONS, INC.

Access Service Tariff

SECTION 2

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State of South Dakota

Issued: 7-1-96

Effective: 8-1-96

2. GENERAL REGULATIONS

2.3 OBLIGATIONS OF THE CUSTOMER

2.3.10 JURISDICTIONAL REPORTS REQUIREMENTS

B. Jurisdictional Requirements (Cont'd)

3. Entrance Facility and Direct-Trunked Transport Facility
Excludes Voice Grade (VG) EF and DTT for Feature Group A

For EF and DTT facilities, the customer has the following jurisdiction options; 1) allow the Company to develop the projected LATA-level PIU factor using a mechanized program as set forth in a., following or 2) provide the Company with a projected LATA-level PIU factor via a quarterly jurisdictional report as set forth in b., following.

Customers initially ordering Switched Access Services in the LATA for the first time, shall provide on the access order a LATA-level PIU factor for new EF and DTT facilities based on all the originating and terminating traffic using such facilities. The Company will use the LATA-level PIU factor from the customer's initial order for service as the LATA-level PIU factor for the Company's mechanized program for the first quarter of new service only. After the first quarter of new service, the Company will develop the LATA-level PIU factor as described in a., following until the Company receives a certified letter from the customer authorizing the Company to develop the projected PIU factor from a customer-provided report as set forth in b., following.

- a. Company-Developed EF and DTT PIU Factor

The Company-developed LATA-level PIU factors for EF and DTT facilities are updated on a quarterly basis by calculating the customer's average billed Interstate usage (excluding VG EF and DTT facilities for CSL or FGA) for the last three months. The Company will perform the calculation for the revised LATA-level PIU factor no later than the last business day in January, April, July and October, respectively. The Company-developed LATA-level PIU factor will serve as the basis for the customer's next three months' advance billing beginning in February, May, August and November, respectively.

When existing customers order additional EF and DTT facilities for Switched Access Service, the Company will determine the LATA-level PIU factor where jurisdiction can be determined from previously billed usage. The PIU factor is based on the average billed Switched Access Interstate usage (excluding VG EF and DTT facilities for FGA) per LATA, per customer on a quarterly basis. When the Company is unable to determine the LATA-level PIU factor for EF and DTT facilities for an existing customer because usage data is not being billed to that customer, the Company will apply a default PIU factor of fifty percent (50%).

(T)

(N)

(N)

(T)

(T)

(C)

(C)

(T)

(C)

(C)

(T)

(T)

(T)

(C)

(C)

U S WEST COMMUNICATIONS, INC.

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State of South Dakota
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Effective: 8-1-96

2. GENERAL REGULATIONS

2.3 OBLIGATIONS OF THE CUSTOMER

2.3.10 JURISDICTIONAL REPORTS REQUIREMENTS

B. Jurisdictional Requirements (Cont'd)

3.a. (Cont'd)

The PIU factor is expressed as a whole number (i.e., a number from 0 - 100). The PIU factor is used by the Company to determine interstate and intrastate rates and charges. The PIU factor is applied to all rate elements associated with the EF and DTT facilities. This PIU factor is in addition to the PIU factors as set forth in 1. and 2., preceding, and 5., following.

(T-M)

(T)

(M)

b. Customer-Provided EF and DTT PIU Factor

(C)

Customers who choose to provide a projected LATA-level PIU factor for EF and DTT facilities, shall notify the Company by letter (certified U S Mail return receipt requested) authorizing the Company to develop the projected LATA-level PIU factor from a customer-provided quarterly report. Customer's choosing to provide a projected LATA-level PIU factor shall base the PIU factor on all the originating and terminating traffic using the EF and DTT facilities in the LATA. The customer-provided jurisdictional report must be received by the Company no later than fourteen (14) days after the first of January, April, July and October in order for the customer-provided PIU factor to serve as the basis for the next three month's advance billing beginning in February, May, August and November, respectively. The Company will program the customer-provided revised PIU factor into the Company's billing data base no later than the last business day in January, April, July and October, respectively. If the customer does not provide the jurisdictional report in time for the Company to program the billing data base, the Company will continue to develop a LATA-level PIU factor for the quarter as the Company's billing data base can only be programmed with one PIU process at a time in the same quarter.

(N)

(N)

(M) Material moved from Page 20.

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U S WEST COMMUNICATIONS, INC.

Access Service Tariff

SECTION 2

Page 20.2

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Effective: 8-1-96

State of South Dakota
Issued: 7-1-96

2. GENERAL REGULATIONS

2.3 OBLIGATIONS OF THE CUSTOMER

2.3.10 JURISDICTIONAL REPORTS REQUIREMENTS

B. Jurisdictional Requirements (Cont'd)

3.a. (Cont'd)

For existing customers who provide a quarterly report and the report is not received by the Company in time for the Company to program the revised LATA-level PIU factor for EF and DTT facilities in the LATA, the Company will assume the EF and DTT PIU factors to be the same as those provided in the last quarterly report and follow the steps as set forth in C., following. (N)

Customers who choose to provide a projected LATA-level PIU factor for EF and DTT facilities shall supply a percentage in a whole number (i.e., a number 0-100) by LATA. The PIU factor is used by the Company to determine interstate and intrastate rates and charges. The PIU factor is applied to all rate elements associated with EF and DTT facilities. This PIU factor is in addition to the PIU factors as set forth in 1. and 2., preceding, and 5., following.

Customers may request to change from a quarterly customer-provided LATA-level PIU factor to a Company-developed LATA-level PIU factor for their EF and DTT facilities in the LATA. The customer must notify the Company (by certified U. S. Mail return receipt requested) no later than fourteen (14) days after the first of January, April, July and October in order for the Company-developed LATA-level PIU factor as set forth in a., preceding to serve as the basis for the next three months' advance billing beginning in February, May, August and November, respectively. The Company will program the PIU factor into the Company's billing data base no later than the last business day of January, April, July and October for the advance quarterly billing beginning in February, May, August and November, respectively. If the customer does not notify the Company in time for the Company to program the billing data base with the Company-developed LATA-level PIU factor, the customer must continue to provide a quarterly jurisdictional report for the quarter as the Company's billing data base can only be programmed with one PIU process at a time in the same quarter.

U S WEST COMMUNICATIONS, INC.
Access Service
Tariff

SECTION 2

Page 21

Release 2

State of South Dakota
Issued: 7-1-96

Effective: 8-1-96

2. GENERAL REGULATIONS

2.3 OBLIGATIONS OF THE CUSTOMER

2.3.10 JURISDICTIONAL REPORTS REQUIREMENTS

B.3.a. (Cont'd)

- c. Voice Grade (VG) EF and DTT facilities for Feature Group A (FGA) to be Resold (C)

Customers initially ordering a VG EF and a DTT facility for FGA to be resold shall provide a projected PIU factor for each new facility. These PIU factors shall reflect all originating and terminating traffic using these facilities and are in addition to the PIU factors as set forth in 1.a., preceding. (C)

The PIU factor for the VG EF and DTT facility will be applied to all rate elements associated with the EF and DTT facility. (T)

The PIU factor is expressed as a whole number (i.e., a number from 0 - 100). The PIU factor will be used by the Company to determine interstate and intrastate rates and charges. If the customer does not provide the Company a Switched Access PIU factor for an EF or DTT facility, the Company will apply a default PIU factor of fifty percent (50%). (T)

The PIU factor will be used by the Company until a revised PIU factor is reported as set forth in C., following. A Switched Access LATA-level PIU factor shall be provided for all VG EF and for all DTT facilities provided within a LATA for Feature Group A for the revised reports. These PIU factors will account for both the originating and terminating traffic of all services using these facilities within the LATA.

- d. Voice Grade (VG) EF and DTT facilities for Feature Group A (FGA) not to be Resold (N)

Customers initially ordering a VG EF and a DTT facility for FGA not to be resold shall state a projected PIU factor of zero percent (0%) for each facility. This PIU factor is in addition to the PIU factor as set forth in 1.b., preceding. (N)

4. Tandem-Switched Transport

For Tandem-Switched Transport, rates and charges will be apportioned by the Company between interstate and intrastate based upon the PIU factor for the serving arrangement (Feature Group), as set forth in 1. and 2., preceding, and 5., following.

U S WEST COMMUNICATIONS, INC.

Access Service Tariff

SECTION 2

Page 22

Release 2

State of South Dakota
Issued: 7-1-96

Effective: 8-1-96

2. GENERAL REGULATIONS

2.3 OBLIGATIONS OF THE CUSTOMER

2.3.10 JURISDICTIONAL REPORTS REQUIREMENTS

B. Jurisdictional Requirement (Cont'd)

5. SHARP on Switched Access Service

When a customer orders SHARP on Switched Access Service, the customer shall in its order provide the projected PIU factor for the SHARP facility in addition to the projected PIU factor as set forth in 2. and 3., preceding, in a whole number (i.e., a number 0 - 100). The Company will designate the number obtained by subtracting the projected interstate percentage furnished by the customer from 100 as the projected intrastate percentage of use. (T)
(T)

The customer-reported PIU factor will be used until the customer reports a different projected PIU factor as set forth in C., following. The reported PIU factor shall be reported per customer premises where the SHARP facility is provided.

6. LIDB

When a customer orders LIDB Service, the customer shall state in its order the projected PIU factor in a whole number (i.e., a number of 0 - 100). The Company will designate the number obtained by subtracting the projected interstate percentage furnished by the customer from 100 as the projected intrastate percentage of use. The projected PIU factor is used by the Company to apportion the LIDB Access Query and LIDB Validation Query percentage of use between interstate and intrastate until a subsequent order is received. LIDB jurisdiction may be changed by service order without charge as described in 6.7.1, C.3., following. A jurisdictional report as described in C., following will not be required. (T)
(T)

7. CCSAC

When a customer orders CCSAC, the customer shall state in its order a PIU factor in a whole number (i.e., a number of 0 - 100). The Company will designate the number obtained by subtracting the projected PIU factor furnished by the customer from 100 as the projected intrastate percentage of use. The projected PIU factor is used by the Company to apportion the monthly and nonrecurring charges associated with the CCS Link, STP Port, Entrance Facility and Direct Link Transport between interstate and intrastate. If the customer does not provide a PIU factor, the Company will apply a default PIU factor of fifty percent (50%). (T)
(C)

The PIU factor will be used by the Company until a revised PIU factor is reported as set forth in C., following. A LATA-level PIU factor shall be provided for CCSAC Service provided within a LATA for the revised reports. (N)
|
(N)

U S WEST COMMUNICATIONS, INC.

Access Service
Tariff

SECTION 2

Page 23

Release 2

Effective: 8-1-96

State of South Dakota
Issued: 7-1-96

2. GENERAL REGULATIONS

2.3 OBLIGATIONS OF THE CUSTOMER

2.3.10 JURISDICTIONAL REPORTS REQUIREMENTS

B. Jurisdictional Requirement (Cont'd)

8. Billing Name and Address Service

When a customer orders Billing Name and Address Service, the customer shall state in its order the PIU factor in a whole number (i.e., a number of 0 - 100). The Company will designate the number obtained by subtracting the PIU factor furnished by the customer from 100 as the projected intrastate percentage of use. This percentage will remain in effect until a revised jurisdictional report is received as set forth in C., following.

(T)

(T)

U S WEST COMMUNICATIONS, INC.

Access Service

Tariff

SECTION 2

Page 24

Release 2

State of South Dakota

Issued: 7-1-96

Effective: 8-1-96

2. GENERAL REGULATIONS

2.3 OBLIGATIONS OF THE CUSTOMER

2.3.10 JURISDICTIONAL REPORTS REQUIREMENTS (Cont'd)

C. Jurisdictional Reports

Except where Company measured access minutes are used as set forth in B.2., preceding, the customer-provided PIU factor will be used until the customer reports a different projected PIU factor based on the following guidelines:

The customer shall update the interstate and intrastate PIU factor via jurisdictional report on a quarterly basis. The customer shall report the PIU factor by traffic and service type for each LATA. The customer shall forward to the Company a revised report, to be received no later than fourteen (14) days after the first of January, April, July and October. The revised report shall show the PIU factor for the most current data available, for each service arranged for interstate use. This data shall consist of at least three (3) and no more than twelve (12) consecutive months of data, ending no more than 75 days earlier than the date the report is due (e.g., for the report due January 15th, the last month of data should be no earlier than October 31). The updated PIU factor shall be based on call detail records. The PIU factor can be based on a statistically valid sample. The PIU factor reported in January, April, July and October will be effective on the bill date of each such month and will serve as the basis for the next three months' billing beginning in February, May, August and November, respectively. (T)

No prorating or back billing will be done based on the report. However, usage will be billed utilizing the interstate percentage that was in effect at the time the usage was generated. (C)

When the quarterly reports are not supplied by the customer, the following steps, as set forth in 1. through 5. following, will be taken by the Company.

1. If the customer does not supply the reports, the Company will assume the PIU factors to be the same as those provided in the last quarterly report. For those cases in which a quarterly report has never been received from the customer, the Company will assume the PIU factors to be the same as those provided in the order for service as set forth in B., preceding.

U S WEST COMMUNICATIONS, INC.

Access Service
Tariff

SECTION 3

Page 16

Release 2

Effective: 8-1-96

State of South Dakota
Issued: 7-1-96

3. CARRIER COMMON LINE ACCESS SERVICE

3.9 RATES AND CHARGES

RATE PER
ACCESS MINUTE

- Premium Access
 - Terminating Per Access Minute \$0.040575 (I)
 - Originating Per Access Minute 0.040575 (I)
- Transitional Access
 - Terminating Per Access Minute 0.018259 (I)
 - Originating Per Access Minute 0.019259 (I)

U S WEST COMMUNICATIONS, INC.

Access Service Tariff

SECTION 6

Page 146

Release 2

State of South Dakota

Issued: 7-1-96

Effective: 8-1-96

6. SWITCHED ACCESS SERVICE

6.8 RATES AND CHARGES (Cont'd)

6.8.2 LOCAL SWITCHING

A. Local End Office Switching

RATE PER ACCESS MINUTE

1. Premium Rates

- LS1 - Feature Groups A and B[1] \$0.010371 (1)
- LS2 - Feature Groups C and D[2] 0.010371 (1)

2. Transitional Rates

- Per Access Minute for Feature Groups 0.004667 (1)

[1] Except for FGA, and FGB used to terminate traffic to a WATS Access Line provided from an equal access end office.

[2] And FGA and FGB used to terminate traffic to a WATS Access Line provided from an equal access end office.

U S WEST COMMUNICATIONS, INC.

Access Service

Tariff

SECTION 6

Page 154

Release 2

Effective: 8-1-96

State of South Dakota

Issued: 7-1-96

6. SWITCHED ACCESS SERVICE

6.8 RATES AND CHARGES (Cont'd)

6.8.3 INTERCONNECTION CHARGE

RATE PER
ACCESS MINUTE

- Premium \$0.005609 (1)
- Transitional 0.002524 (1)

6.8.4 MESSAGE UNIT CREDIT

FGA
ACCESS MINUTE[1]

- Rate per originating \$(.001726)

[1] 0 equals a negative amount.



2140 West Parkway
Kansas City, MO 64114
Telephone: (913) 621-6865
Fax: (913) 621-9881

Donald Low
Senior Attorney
State Regulatory Affairs Central Region

July 3, 1996

RECEIVED

U 386

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

VIA AIRBORNE EXPRESS

Mr. William Bullard, Jr.
Executive Director
South Dakota Public Utilities Commission
500 E. Capitol Avenue, State Capitol
Pierre, SD 57501

Re: Docket No. TC96-107

Dear Mr. Bullard:

Enclosed for filing, please find the original and 11 copies of the Petition to Intervene of Sprint Communications Company L.P. in the above-referenced docket. Please return one file-stamped copy in the enclosed envelope.

Thank you for your assistance. Please call me if you have any questions.

Very truly yours,

Don Low/rm

Donald A. Low

DAL/rsm

Encl.

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA

IN THE MATTER OF THE ESTABLISHMENT) TC96-107
OF SWITCHED ACCESS RATES FOR US) SPRINT'S
WEST COMMUNICATIONS.) PETITION TO INTERVENE

Pursuant to §20:10:01:15.02 of the Commission's rules, Sprint Communications Company L.P.(Sprint) hereby petitions to intervene in the above captioned matter. In support of its request, Sprint states as follows:

1. Sprint, as a provider of interexchange telecommunications services in South Dakota, is dependent on local exchange companies for originating and terminating access services. US West is the largest provider of access services in South Dakota and proposes in this proceeding to change its charges for access services. Since Sprint's provision of services in South Dakota would therefore be affected by the proposed changes, Sprint wishes to intervene in this matter in order to protect its interests.

2. Sprint has made its position known in other Commission proceedings concerning the changes in access charges which it believes are appropriate and reasonable and would take a consistent position in this proceeding.

WHEREFORE, Sprint prays that it be allowed to intervene in this matter.

Respectfully submitted,
Sprint Communications Company L.P.

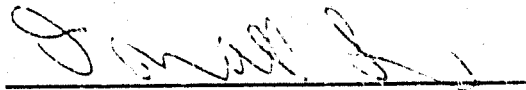


Donald A. Low
Sprint
8140 Ward Parkway - SE
Kansas City, MO 64114
(913) 624-6865
FAX 624-5681

Certificate of Service

The undersigned hereby certifies that the foregoing was served by mailing a copy, postage prepaid, on this 3rd day of July, 1996, to:

William Heaston
Chief Counsel
US West Communications, Inc.
1801 California, Ste. 5100
Denver, CO 80202



Meyer & Rogers

ATTORNEYS AT LAW

P.O. BOX 89 • ONIDA, SOUTH DAKOTA 57564 • TELEPHONE 605/258-2654

BRIAN B. MEYER
DARLA FOLLMAN ROGERS

RECEIVED

STATE PUBLIC
UTILITY
COMMISSION

July 8, 1996

William T. Bullard
PUBLIC UTILITIES COMMISSION
State Capitol Building
500 East Capitol Avenue
Pierre, South Dakota 57501

Re: Docket Number TC96-107

Dear Mr. Bullard:

Please find enclosed herein the original and ten copies of Express Communications, Inc.'s Petition to Intervene in the above docket.

By copy of this letter, I am also serving the persons named on the Certificate of Service attached to the Petition.

Very truly yours,



Brian B. Meyer
Attorney at Law

BBM/ph

Enclosures

RECEIVED

JUL 11 1996

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA

SOUTH DAKOTA
PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE
ESTABLISHMENT OF SWITCHED
ACCESS RATES FOR U S WEST
COMMUNICATIONS, INC.

TC96-107


PETITION TO INTERVENE

Pursuant to ARSD 20:10:01:15.02, EXPRESS COMMUNICATIONS, INC. (Express), by its undersigned counsel, petitions the Commission as follows:

1. Express is a certificated telecommunications company under the jurisdiction of the Commission.
2. U S West Communications, Inc. (U S West) filed a petition with the Commission on June 24, 1996, containing its intrastate access cost study and seeking to establish increased switched access rates for U S West in South Dakota. U S West's proposed increase in access charges will have a substantial effect on Express and its costs of doing business in the state.
3. As a long distance carrier of telecommunications services, Express has a direct financial interest in the outcome of this proceeding. The proposed action by U S West will have a direct financial impact on Express and its ability to do business in South Dakota.

WHEREFORE, Express prays that the Commission permit Express to intervene and participate in this proceeding; to examine and cross-examine witnesses; and to offer evidence on its own behalf.

DATED this eighth day of July, 1996.



Brian B. Meyer
MEYER & ROGERS
P. O. Box 89
Onida, South Dakota 57564-0089

CERTIFICATE OF SERVICE

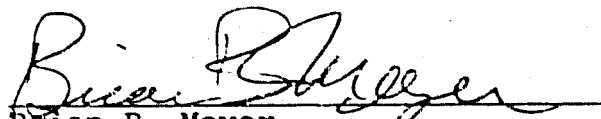
The undersigned hereby certifies that he served a copy of the foregoing PETITION TO INTERVENE upon the persons herein next designated, on the date below shown, by depositing a copy thereof in the United States mail at Onida, South Dakota, postage prepaid, in an envelope addressed to each said addressee, to-wit:

Tom Welk
U S WEST COMMUNICATIONS, INC.
125 South Dakota Avenue, 8th Floor
Sioux Falls, South Dakota 57194

William Heaston, Chief Counsel
US WEST COMMUNICATIONS, INC.
1801 California St., Suite 5100
Denver, Colorado 80202

Donald A. Low
SPRINT COMMUNICATIONS, INC.
8140 Ward Parkway
Kansas City, Missouri 64114

Dated this eighth day of July, 1996.


Brian B. Meyer
MEYER & ROGERS
P. O. Box 89
Onida, South Dakota 57564-0089

LAW OFFICES
MAY, ADAM, GERDES & THOMPSON LLP

503 SOUTH PIERRE STREET
P. O. BOX 180

PIERRE, SOUTH DAKOTA 57501-0180

GLENN W. MARTENS 1881-1963
KARL GOLDSMITH 1885-1966
WARREN W. MAY
THOMAS C. ADAM
DAVID A. GERDES
CHARLES M. THOMPSON
ROBERT B. ANDERSON
BRENT A. WILBUR
TIMOTHY M. ENGEL
MICHAEL F. SHAW

TELEPHONE
808 224 8803
TELECOPIER
808 224 8288

July 9, 1996

RECEIVED

HAND DELIVERED

Mr. William Bullard, Jr.
Executive Director
Public Utilities Commission
State Capitol
500 East Capitol
Pierre, South Dakota 57501

RE: MCI; US West Access Rate Filing
Docket No: TC96-107
Our file: 0175.15

Dear Bill:

Enclosed are original and ten copies of petition to intervene in this proceeding. Please file the enclosures. I am enclosing an additional copy of this letter. Please date stamp it and return it to me in the enclosed self-addressed stamped envelope.

With a copy of this letter, I am sending copies of the petition to those on the service list.

Yours truly,

MAY, ADAM, GERDES & THOMPSON LLP

BY: 

DAG:mw

Enclosures

cc/enc: Service List
Lyle Williamson
Rebecca J. Bennett
Phil Stoffregen

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA

IN THE MATTER OF THE ESTABLISHMENT) TC96-107
OF SWITCHED ACCESS RATES FOR US WEST)
COMMUNICATIONS, INC.)

PETITION TO INTERVENE

Pursuant to ARSD 20:10:01:15.02, MCI Telecommunications Corporation (MCI) by its undersigned counsel petitions the Commission as follows:

1. MCI is a certificated communications company under the jurisdiction of the Commission.


2. US West Communications, Inc., (US West) has filed an intrastate access rate cost study on June 24, 1996, and proposed tariffs with respect thereto, seeking to increase access rates. The proposed increase in access charges will have a substantial effect on MCI and its cost of doing business in this state.

3. MCI has a direct interest in the outcome of this proceeding. As a long distance carrier of telecommunications services the proposed action by US West will have a direct financial impact on MCI and its ability to do business in South Dakota.

WHEREFORE MCI prays that the Commission permit its intervention and participation in this proceeding to examine and cross-examine witnesses and offer evidence on its own behalf.

Dated this 9th day of July, 1996.

MAY, ADAM, GERDES & THOMPSON LLP

BY 
DAVID A. GERDES
Attorneys for MCI Telecommunications
Corporation
503 South Pierre Street
P.O. Box 160
Pierre, South Dakota 57501-0160
Telephone: (605)224-8803
Fax: (605)224-6289

CERTIFICATE OF SERVICE

David A. Gerdes of May, Adam, Gerdes & Thompson LLP hereby certifies that on the 9th day of July, 1996, he mailed by United States mail, first class postage thereon prepaid, a true and correct copy of the foregoing Petition to Intervene in the above-captioned action to the following at their last known addresses, to-wit:

William P. Heaston
Senior Attorney
US West Communications, Inc.
1801 California, Room 5100
Denver, CO 80202

Brian B. Meyer
Meyer & Rogers
P.O. Box 89
Onida, SD 57563

Donald A. Low
Senior Attorney
Sprint Communications Company
L.P.
8140 Ward Parkway 5E
Kansas City, MO 64114

Thomas J. Welk
Boyce, Murphy McDowell &
Greenfield
P.O. Box 5015
Sioux Falls, SD 57117-5015


David A. Gerdes

RECEIVED

LAW OFFICES
OLINGER, LOVALD, ROBBENNOLT & McCAHREN, P.C.

117 EAST CAPITOL

P.O. BOX 66

PIERRE, SOUTH DAKOTA 57501-0066

JUL 10 1996

SOUTH DAKOTA PUBLIC
UTILITY COMMISSION

TELEPHONE 224-2851
AREA CODE 605
FAX 605-224-8269

RONALD D. OLINGER
JOHN S. LOVALD
JAMES ROBBENNOLT
LEE C. "KIT" McCAHREN
WADE A. REIMERS

July 9, 1996

William Bullard, Jr., Executive Director
SD PUC, State Capitol
500 E. Capitol
Pierre, SD 57501


RE: Docket TC96-107

Dear Mr. Bullard:

Enclosed herewith please find original and 3 copies of AT&T's
Petition to Intervene with regard to the above-captioned docket.

Please furnish a file stamped copy to me.

Yours very truly,



JOHN S. LOVALD
Attorney at Law

JSL/le

Enclosure

cc/w/enc. William P. Heaston
Thomas J. Welk
Donald A. Low

RECEIVED

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA

1996
PUBLIC UTILITIES
COMMISSION

IN THE MATTER OF THE ESTABLISHMENT) DOCKET TC96-107
OF SWITCHED ACCESS RATES FOR)
U S WEST COMMUNICATIONS, INC.)
)

AT&T COMMUNICATIONS OF THE MIDWEST, INC.'S
PETITION TO INTERVENE

AT&T Communications of the Midwest, Inc. (AT&T), by and through its attorneys, requests pursuant to ARSD 20:10:01:15.02 that it be permitted to intervene and be granted status as a party in the above matter. In support of its petition to intervene, AT&T states as follows:

1. On June 24, 1996 U S West Communications, Inc. (U S WEST) filed with the Commission its Intrastate Access Rate cost study.
2. AT&T is a telecommunications company certified by this Commission to do business in the State of South Dakota.
3. As a provider of intrastate telecommunications toll services in South Dakota, AT&T purchases various services including access from U S West Communications.
4. The new U S WEST rates, as predicted by the filed cost study, if approved, will increase AT&T's cost of doing business in South Dakota significantly.
5. AT&T has a significant interest in participating in this docket in order to insure that AT&T and AT&T's customers are not negatively affected by changes in the rates for switched access.
6. AT&T suggests that since the Commission has opened a docket, and solicited comments concerning proposed amendments to the switched access rules (TC96-032), which comment period is closed, that this cost study be evaluated under the amendments, if any, that the Commission may adopt to those rules.
7. AT&T suggests that the appropriate standard for developing U S WEST's switched access costs is TSLRIC (total service long run incremental cost).

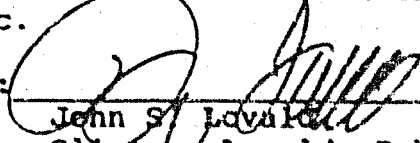
WHEREFORE, AT&T respectfully requests that this Commission grant AT&T's petition to intervene and grant AT&T status as a party to this proceeding.

DATED July 10th 1996

Respectfully submitted,

AT&T Communications of the Midwest,
Inc.

By:



John S. Lovald
Ollinger, Lovald, Robbennolt &
McCahren, P.C.
117 E. Capitol, PO Box 66
Pierre, SD 57501
(605)224-8851

Mary Tribby, Esq.
AT&T Law Department
1875 Lawrence St.
Denver, Colorado 80202
(303)298-6489

CERTIFICATE OF SERVICE

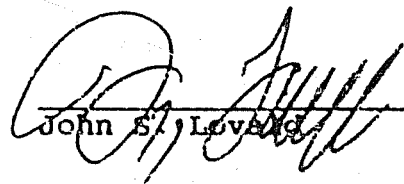
I HEREBY CERTIFY that I have served a true and correct copy of AT&T COMMUNICATIONS OF THE MIDWEST, INC.'S PETITION TO INTERVENE upon the following:

William P. Heaston, Chief Counsel
U S West Communications, Inc.
1801 California, Suite 5100
Denver, Colorado 80202

Thomas J. Weik
Boyce Murphy McDowell
101 North Phillips Avenue, #600
Sioux Falls, SD 57102

Donald A. Low
Sprint Communications Company L.P.
8140 Ward Parkway SE
Kansas City, MO 64114

by first class mail, postage prepaid, on this 10th day of July, 1996.



John S. Lovald

RECEIVED

JUL 13 1996

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA

IN THE MATTER OF THE ESTABLISHMENT)
OF SWITCHED ACCESS RATES FOR)
U S WEST COMMUNICATIONS, INC.)
)
)

DOCKET NO. TC96-107

SUPPLEMENTAL CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the AT&T COMMUNICATIONS OF THE MIDWEST, INC.'S PETITION TO INTERVENE was served by AT&T upon the following:

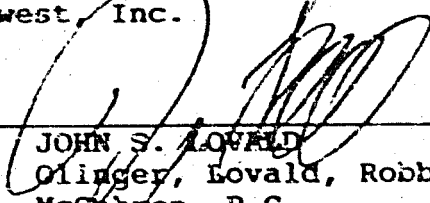
Brian B. Meyer
David A. Gerdes

FAX Number 605-258-2251
FAX Number 605-224-6289

by facsimile on this 11th day of July, 1996.

AT&T Communications of the
Midwest, Inc.

By:



JOHN S. LOVALD
Olinger, Lovald, Robbennolt &
McCahren, P.C.
117 E. Capitol, PO Box 66
Pierre, SD 57501
(605)224-8851

LAW OFFICES
RITER, MAYER, HOFER, WATTIER & BROWN
Professional & Executive Building
319 South Coteau Street
P. O. Box 280
Pierre, South Dakota 57501-0280

RECEIVED

1996

TELEPHONE
605-224-6033
TELECOPIER
605-224-7100

R. C. RITER (1912-1994)
E. D. MAYER
ROBERT D. HOFER
ROBERT C. RITER, JR.
JERRY L. WATTIER
JOHN L. BROWN

DAVID A. PFEIFLE

July 11, 1996

Mr. William Bullard, Jr.
Executive Director
South Dakota Public Utilities Commission
State of South Dakota
500 East Capitol
Pierre, SD 57501

Re: Docket No: TC 96-107
In the Matter of the Establishment
of Switched Access Rates for US
West Communications, Inc.

Dear Mr. Bullard:

Herewith hand delivered to you please find the following:

1. Original and ten copies of Petition to Intervene, and
2. Original Certificate of Service.

Please file same in your office.

Thank you.

Very truly yours,

RITER, MAYER, HOFER, WATTIER &
BROWN

By: 

RCR Jr-wb

Enclosures

RECEIVED

1996

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA

IN THE MATTER OF THE ESTABLISHMENT) TC 96-107
OF SWITCHED ACCESS RATES FOR US) PETITION TO INTERVENE
WEST COMMUNICATIONS, INC.)

Pursuant to ARSD 20:10:01:15.02, Telecommunications Action Group (TAG) by its undersigned counsel hereby petitions the Commission as follows:

1. TAG is a coalition of certified telecommunication companies operating in South Dakota under the jurisdiction of the Commission. TAG members include Midco Communications, TCIC Communications, Teletech, FirstTel and Tel Serv.

2. U S West Communications, Inc. (US West) filed an interstate access rate cost study on June 24, 1996, and proposed tariffs with respect thereto, seeking to increase access rates. The proposed increase in access rates will have a substantial effect on TAG and its members and will dramatically increase the switched access prices paid by interexchange carriers in South Dakota. This will affect the TAG members' cost of doing business in South Dakota.

3. TAG and its members have a direct interest in the outcome of this proceeding. As long distance carriers of telecommunications services, the proposed increase in switched access pricing would have a direct impact on the cost of providing long distance telecommunication services, will have a direct financial impact upon TAG and its members and their ability to do business in South Dakota.

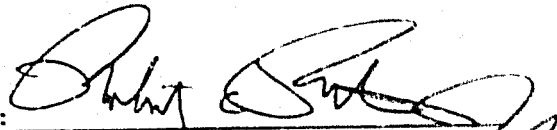
WHEREFORE, TAG prays that the Commission permit its

intervention and participation in this proceeding to examine and cross-examine the witnesses and offer evidence on its own behalf.

Respectfully submitted this 11th day of July, 1996.

RITER, MAYER, HOFER, WATTIER
& BROWN

By:



Robert C. Riter, Jr.
A member of said firm
319 S. Coteau - P. O. Box 280
Pierre, SD 57501-0280
Attorneys for Telecommunications
Action Group

RECEIVED

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA

IN THE MATTER OF THE ESTABLISHMENT) TC 96-107
OF SWITCHED ACCESS RATES FOR US) CERTIFICATE OF SERVICE
WEST COMMUNICATIONS, INC.)

I, Robert C. Riter, Jr., certify that a true and correct copy of Petition to Intervene was mailed to each of the following by first class mail on the 11th day of July, 1996:

William P. Heaston
Senior Attorney
US West Communications, Inc.
1801 California, Room 5100
Denver, CO 80202

Donald A. Low
Senior Attorney
Sprint Communications Company
L.P.
8140 Ward Parkway SE
Kansas City, MO 64114

Brian B. Meyer
Attorney at Law
P. O. Box 89
Onida, SD 57564

Thomas J. Welk
Attorney at Law
P. O. Box 5015
Sioux Falls, SD 57117-5015

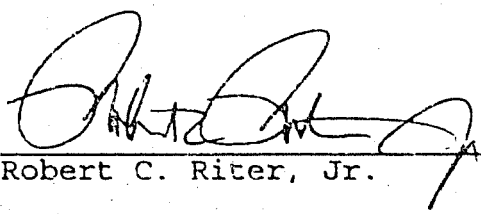
that a true and correct copy of Petition to Intervene was hand delivered to each of the following on the 11th day of July, 1996:

David A. Gerdes
Attorney at Law
P. O. Box 160
Pierre, SD 57501

John S. Lovald
Attorney at Law
P. O. Box 66
Pierre, SD 57501

and that a true and correct copy of Petition to Intervene was faxed to each of the following on the 11th day of July, 1996:

William P. Heaston - 303-295-7069
Donald Low - 913-624-5681
Thomas Welk - 605-334-0618
Brian Meyer - 605-258-2251



Robert C. Riter, Jr.



DAKOTA COOPERATIVE TELECOMMUNICATIONS

P.O. Box 66 • IRENE, SOUTH DAKOTA 57037

TELEPHONE (605) 263-3301

FAX (605) 263-3995

RECEIVED

July 10, 1996

William Bullard, Jr.
Executive Director
Public Utilities Commission
500 East Capitol Avenue
Pierre, SD 57501

RE: South Dakota Public Utilities Commission Docket TC96-107

Dear Mr. Bullard:

Enclosed please the original and three copies of the Petition for Leave to Intervene of Dakota Cooperative Telecommunications, Inc. I note that ARSD 20:10:01:15.02 requires three copies, not the ten copies which I have been sending. Please let me know if the Commission would prefer to receive ten copies.

Sincerely,

Robert G. Marmet

RECEIVED

**BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA**

IN THE MATTER OF THE ESTABLISHMENT)
OF SWITCHED ACCESS RATES FOR)
US WEST COMMUNICATIONS, INC.)

DOCKET TC96-107
MOTION FOR LEAVE
TO INTERVENE

COMES NOW DAKOTA COOPERATIVE TELECOMMUNICATIONS, INC.

("DCT") and Petitions the Commission for leave to intervene in the above entitled docket. In support thereof, DCT states the following:

1. DCT is a telecommunications company doing business within the State of South Dakota. DCT purchases switched access from US WEST, and has a direct pecuniary interest in the outcome of this docket. The price of access as well as the method of implementing any change will have a significant impact on the prices which DCT charges its own customers.
2. As a purchaser of access from US WEST, DCT will be bound by or affected by the outcome of this proceeding.
3. Based upon the foregoing, DCT is an interested party in this proceeding and seeks intervention herein.

WHEREFORE, DCT respectfully requests leave to intervene and an opportunity to be heard in this matter,

Dated this 10th day of July, 1996.

Dakota Cooperative Telecommunications, Inc.

By: 

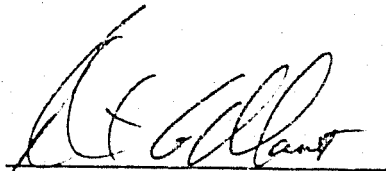
Robert G. Marmet
Attorney for DCT
PO Box 269
Centerville, SD 57014
(605) 563 2001 phone
(605) 263 3995 fax

CERTIFICATE OF SERVICE

I, Robert G. Marmet, hereby certify that on the 10th day of July, 1996, I mailed by United States mail, first class postage prepaid, a true and correct copy of the foregoing Motion for Leave to Intervene, to the following:

William P. Heaston
Senior Attorney
US WEST, Inc.
1801 California Street, Suite 5
Denver, CO 80202

Dated this 10th day of July, 1996.


Robert G. Marmet

LAW OFFICES
RITER, MAYER, HOFER, WATTIER & BROWN
Professional & Executive Building
319 South Coteau Street
P. O. Box 280
Pierre, South Dakota 57501-0280

RECEIVED

SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

TELEPHONE
605-224-3825
TELECOPIER
605-224-7103

R. C. RITER (1912-1994)
E. D. MAYER
ROBERT D. HOFER
ROBERT C. RITER, JR.
JERRY L. WATTIER
JOHN L. BROWN

DAVID A. PFEIFLE

July 11, 1996

Mr. William Bullard, Jr.
Executive Director
South Dakota Public Utilities Commission
State of South Dakota
500 East Capitol
Pierre, SD 57501

Re: Docket No: TC 96-107
In the Matter of the Establishment
of Switched Access Rates for US
West Communications, Inc.

Dear Mr. Bullard:

Enclosed herewith please find original Certificate of
Service for filing in your office.

Thank you.

Very truly yours,

RITER, MAYER, HOFER, WATTIER &
BROWN

By: 

RCR Jr-wb

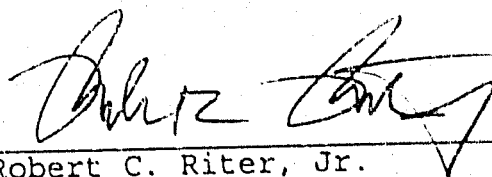
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BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA

IN THE MATTER OF THE ESTABLISHMENT) TC 96-107
OF SWITCHED ACCESS RATES FOR US) CERTIFICATE OF SERVICE
WEST COMMUNICATIONS, INC.)

I, Robert C. Riter, Jr., certify that a true and correct copy of Petition to Intervene was mailed by overnight mail to the following on the 11th day of July, 1996:

William P. Heaston
Senior Attorney
US West Communications, Inc.
1801 California, Room 5100
Denver, CO 80202



Robert C. Riter, Jr.

**BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA**

IN THE MATTER OF THE ESTABLISHMENT) ORDER ASSESSING FILING
OF SWITCHED ACCESS RATES FOR U S) FEE
WEST COMMUNICATIONS, INC.) TC96-107

On June 24, 1996, U S WEST Communications, Inc. (U S WEST) filed for approval by the Public Utilities Commission (Commission) its 1995 Intrastate Switched Access Rate Study.

On June 27, 1996, the Commission electronically transmitted notice of the filing and the intervention deadline of July 12, 1996, to interested individuals and entities

The Commission has jurisdiction over this matter pursuant to SDCL 1-26-17.1, 49-1A-9, 49-31-12.6, 49-31-18, 49-31-19 and ARSD 20:10:01:15.02, 20:10:01:15.05, 20:10:27:07 and 20:10:27:08.

On July 9, 1996, at its regularly scheduled meeting, the Commission, pursuant to SDCL 49-31-12.6, unanimously voted to assess U S WEST a \$1,000 filing fee, subject to additional amounts as requested by the Executive Director. It is therefore

ORDERED that U S WEST shall deposit an initial assessment of \$1,000 in the SDPUC regulatory assessment fee fund and shall deposit any additional amounts as requested by the Executive Director.

Dated at Pierre, South Dakota, this 17th day of July, 1996.

CERTIFICATE OF SERVICE
The undersigned hereby certifies that this document has been served today upon all parties of record in this docket, as listed on the docket service list, by facsimile or by first class mail, in properly addressed envelopes, with charges prepaid thereon.
By: <u><i>William Kalbs</i></u>
Date: <u>7/18/96</u>
(OFFICIAL SEAL)

BY ORDER OF THE COMMISSION:

Kenneth Stofferahn
KENNETH STOFFERAHN, Chairman

James A. Burg
JAMES A. BURG, Commissioner

Laska Schoenfelder
LASKA SCHOENFELDER, Commissioner

U S WEST, Inc.
1801 California Street Suite 5
Denver, Colorado 80202
303 672-2810
FAX 303 295-7069

William P. Heaston
Senior Attorney

72-02-107
USWEST

July 19, 1996

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JUL 23 1996

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

Mr. William Bullard, Jr.
Executive Director
South Dakota Public Utilities Commission
State of South Dakota
500 East Capitol Avenue
Pierre, South Dakota 57501

Dear Mr. Bullard:

Attached are the original and ten copies of a switched access cost study being filed by U S WEST Communications, Inc. in compliance with the Telecommunications Switched Access Rules Chapter 20:10:27 which require the filing of cost data no less than once every three years.

This filing consists of:

- A worksheet showing the development of South Dakota specific switched access costs. A fully distributed cost study for switched access.
- A diskette which contains the fully distributed cost study.

The costs are derived using the fully allocated cost model mandated by the Commission's rules.

The cost study is revised using Harlan Best's new revised computer model. The final result had only minimal changes.

Yours truly,

William P. Heaston

William P. Heaston

by pwh

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JUL 23 1996

SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

Sheet "A"
ENDING DECEMBER 31, 1995

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SDPUC

FCC PART 59 Intrastate Toll Revenue Requirement Summary		Part 39 Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
INTRALATA									
15	Net Investment	\$34,650,006	J13	\$15,860,862	\$3,789,757	\$0	\$8,175,937	\$0	\$8,823,452
16	Rate of Return	10.34%		10.34%	10.34%	10.34%	10.34%	10.34%	10.34%
17	Return on Rate Base	\$3,882,811		\$1,640,013	\$391,861	\$0	\$845,392	\$0	\$705,545
19	Return Adjustments	0	J16-20	0	0	0	0	0	0
21	Net Return on Rate Base	\$3,882,811		\$1,640,013	\$391,861	\$0	\$845,392	\$0	\$705,545
22	Income Taxes	1,023,989	J31-32	468,728	111,998	0	241,618	0	201,649
23	Expenses and Other Taxes	28,640,469	J33-35, 40	8,883,789	2,083,716	1,087,091	3,914,708	964,721	9,948,440
24	Total IntraLATA Rev. Req.	\$31,247,265		\$10,772,528	\$2,587,573	\$1,087,091	\$5,001,718	\$964,721	\$10,853,034
INTERLATA									
31	Net Investment	\$16,799,337	P13	\$11,172,443	\$3,080,024	\$0	\$2,524,359	\$0	\$42,511
32	Rate of Return	10.34%		10.34%	10.34%	10.34%	10.34%	10.34%	10.34%
34	Return on Rate Base	\$1,737,051		\$1,155,231	\$316,407	\$0	\$261,019	\$0	\$4,396
35	Return Adjustments	0	P18-20	0	0	0	0	0	0
37	Net Return on Rate Base	\$1,737,051		\$1,155,231	\$316,407	\$0	\$261,019	\$0	\$4,396
38	Income Taxes	486,790	P31-32	310,440	85,027	0	70,142	0	1,181
39	Expenses and Other Taxes	8,850,893	P33-35, 40	5,560,152	1,801,591	3,144	1,041,884	391,859	22,283
41	Total InterLATA Rev. Req.	\$10,854,725		\$7,055,823	\$2,002,894	\$3,144	\$1,373,045	\$391,859	\$27,860
45	TOTAL INTRASTATE REV. REQ.	\$42,101,990		\$17,828,351	\$4,590,567	\$1,070,235	\$6,374,763	\$1,356,580	\$10,881,404
	ACCESS ELEMENT MINUTES OF USE			444,158,703	448,389,621		NA		
	ACCESS RATE PER MINUTE	#DIV/0!		\$0.049140	\$0.010284		#DIV/0!		

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SDPUC

----- FCC PART 36 ----- Revenue Requirement Summary (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Intrastate					TOTAL INTRASTATE (I)
			Interstate and Other (D)	Message Telephone Service		Private Line		
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)	
13 State Income Tax Rate	0.00%	---	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
14 Federal Income Tax Rate	31.23%	---	31.23%	31.23%	31.23%	31.23%	31.23%	31.23%
15 Gross Receipts Tax Rate	0.15%	---	0.15%	0.15%	0.15%	0.15%	0.15%	0.15%
16								
17								
18 Net Investment	\$230,758,862	C68	\$177,258,662	\$16,787,947	\$30,354,876	\$47,965	\$6,309,410	\$53,500,200
19 Rate of Return	10.34%	---	10.34%	10.34%	10.34%	10.34%	10.34%	10.34%
20								
21 Return on Rate Base	\$23,860,260		\$18,328,339	\$1,735,874	\$3,138,694	\$4,960	\$652,393	\$5,531,921
22								
23 AFUDC	0	H43	0	0	0	0	0	0
24 ITC Amortization	0	H36	0	0	0	0	0	0
25 Other Return Adjustments	0	V242	0	0	0	0	0	0
26								
27 Net Return	\$23,860,260		\$18,328,339	\$1,735,874	\$3,138,694	\$4,960	\$652,393	\$5,531,921
28								
29 Contributions	0	H52	0	0	0	0	0	0
30 Interest Expense	9,737,793	H44	7,488,643	710,912	1,268,582	2,028	287,630	2,249,150
31 Capital Lease Expense	0	H48	0	0	0	0	0	0
32 Capitalized Payroll Taxes	0	H36	0	0	0	0	0	0
33 Depreciation Adjustment	0	H36	0	0	0	0	0	0
34 Other Income Adjustments	0	V248	0	0	0	0	0	0
35								
36 After Tax Income	\$14,122,467		\$10,839,698	\$1,024,962	\$1,870,112	\$2,933	\$384,783	\$3,282,771
37								
38 State Income Taxes	\$0	Formula	\$0	\$0	\$0	\$0	\$0	\$0
39 Federal Income Taxes	6,413,329	Formula	4,922,549	465,450	849,260	1,332	174,730	1,490,780
40 Operating Expenses and Taxes	141,001,824	I198	104,685,947	8,820,134	24,481,475	27,283	3,006,985	36,135,877
41 Uncollectibles	591,592	V249	431,385	278	159,843	2	286	160,207
42 Other Revenue Adjustments	0	V250	0	0	0	0	0	0
43								
44 Net Revenue	\$171,275,412		\$128,118,835	\$10,821,408	\$28,469,429	\$33,575	\$3,834,108	\$43,158,578
45 Gross Receipts Taxes	257,299	Formula	192,464	18,257	42,768	50	5,760	64,835
46 Other Revenue Taxes	0	V251	0	0	0	0	0	0
47								
TOTAL REVENUE REQUIREMEN	\$171,532,712		\$128,309,298	\$10,837,722	\$28,512,198	\$33,625	\$3,839,867	\$43,223,413

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***** FCC PART 36 ***** Investment Summary	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE
				Message Telephone Service		Private Line		
				InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(E)	(F)	(D)	(H)	(I)	
13 Land and Support Investment	\$60,917,660	D31	\$66,776,609	\$6,370,246	\$11,353,820	\$19,151	\$2,398,626	\$20,140,651
14								
15 COE Operator Equipment	\$1,328,714	D43	\$941,260	\$364	\$387,086	\$0	\$0	\$387,448
16 COE Switching Equipment	98,287,904	D68	85,814,414	4,443,224	8,240,265	0	0	12,683,499
17 COE Transmission Equipment	112,354,450	D65	80,666,324	6,283,709	15,267,350	71,875	10,066,192	31,689,126
18								
19 Total COE	\$711,981,068		\$167,221,003	\$10,727,297	\$23,894,701	\$71,875	\$10,066,192	\$44,760,065
20 Info Orig./Term. Equipment	5,877,031	D64	4,403,108	563,786	690,107	0	0	1,473,893
21 Cable and Wire Facilities	226,810,208	D137	169,857,400	21,264,910	33,276,091	20,848	2,199,852	66,761,805
22								
23 Total COE, TOT. C&WF	\$444,477,276		\$341,481,511	\$32,575,999	\$58,060,930	\$92,820	\$12,266,044	\$102,605,763
24								
25 Total Capital Leases	\$5,368,268	D173	\$4,607,957	\$468,200	\$834,483	\$1,334	\$176,294	\$1,460,311
26								
27 Leasehold Improvements	88,626	D163	\$8,627	\$632	\$1,127	\$2	\$238	\$1,998
28								
29 Intangible Assets	\$141,946	D209	\$109,054	\$19,403	\$18,542	\$30	\$3,917	\$32,892
30								
31 Total Tele. Plt. in Service	\$537,933,775		\$413,281,958	\$39,425,460	\$70,268,877	\$112,337	\$14,645,122	\$124,651,816
32								
33								
34 Plant Held, Future Use	60	D214-215	\$0	\$0	\$0	\$0	\$0	\$0
35 TPUC, Short-term	4,543,102	D218-217	3,490,359	332,967	593,453	849	125,374	1,052,743
36 TPUC, Long-term	509,571	D218-219	391,482	37,347	66,564	106	14,082	118,079
37 Tel. Plt. Adjustment	0	D220-221	0	0	0	0	0	0
38								
39 Total Other Tel. Plt.	\$5,052,673		\$3,881,851	\$370,313	\$660,017	\$1,055	\$139,436	\$1,170,822
40								
41								
42 TOTAL TELEPHONE PLANT	\$542,986,448		\$417,163,809	\$39,795,793	\$70,928,894	\$113,392	\$14,884,558	\$125,822,638

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Sheet "D"
ENDING DECEMBER 31, 1988

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----- FCC PART 25 ----- Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE
				Message Telephone Service		Private Line		
				InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
13 LAND AND SUPPORT ASSETS								
14 Land Allocable	\$1,469,126	H33	\$1,128,695	\$107,673	\$191,906	\$307	\$40,543	\$340,431
15 Land Direct	0	V22	0	0	0	0	0	0
16								
17 Total Land	\$1,469,126		\$1,128,695	\$107,673	\$191,906	\$307	\$40,543	\$340,431
18								
19 Motor Vehicles	\$4,631,661	H33	\$3,558,397	\$339,457	\$605,022	\$967	\$127,818	\$1,073,284
20 Aircraft	0	H33	0	0	0	0	0	0
21 Special Purpose Vehicles	0	H33	0	0	0	0	0	0
22 Garage Work Equipment	49,001	H33	37,646	5,591	8,401	10	1,352	11,355
23 Other Work Equipment	4,554,516	H33	3,499,128	333,803	594,944	951	125,689	1,055,388
24 Buildings, Allocable	66,857,588	H33	51,211,468	4,885,373	8,707,306	13,920	1,839,520	15,446,120
25 Buildings, Direct	0	V29	0	0	0	0	0	0
26 Furniture	571,153	H33	438,804	41,860	74,608	119	15,762	132,349
27 Office Equipment	2,907,182	H33	2,233,520	213,069	379,758	607	80,278	673,682
28 General Purpose Computers	6,077,433	H33	4,669,150	445,419	793,879	1,269	167,716	1,498,283
29								
30 Total Support Assets	\$65,448,534		\$65,648,113	\$6,282,573	\$11,161,918	\$17,844	\$2,358,086	\$19,800,420
31								
32 Tot Land and Support Assets	\$66,917,660		\$66,776,808	\$6,370,246	\$11,353,826	\$18,151	\$2,398,628	\$20,140,851
33								
34								
35								
36 CENTRAL OFFICE EQUIPMENT								
37								
38 CAT 1 Oper Sys, TSPS	\$0	G22	\$0	\$0	\$0	\$0	\$0	\$0
39 CAT 1 Oper Sys, Other TSPS	0	G21	0	0	0	0	0	0
40 CAT 1 Oper Sys, Aux Pos	0	G23	0	0	0	0	0	0
41 CAT 1 Oper Sys, Other	1,328,714	V36	941,265	364	387,085	0	0	387,440
42								
43 Total CAT 1	\$1,328,714		\$941,265	\$364	\$387,085	\$0	\$0	\$387,449
44								
45								
46 CAT 2 Tandem Sw, Allocable	\$7,457,905	G26	\$4,950,086	\$385,947	\$2,421,873	\$0	\$0	\$2,807,819
47 CAT 2 Tandem Sw, Direct	0	V38	0	0	0	0	0	0
48								
49 Total CAT 2	\$7,457,905		\$4,950,086	\$385,947	\$2,421,873	\$0	\$0	\$2,807,819

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Sheet "D"
 ##### ENDING DECEMBER 31, 1995

16-36-88

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SDPUC

	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE
				Message Telephone Service		Private Line		
				InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
111 CABLE AND WIRE FACILITIES								
112								
113 CAT 1 1 IntraLATA PL/WATS	10,400,457	F31	\$9,637,500	\$0	\$0	\$0	\$1,762,957	\$1,762,957
114 CAT 1 2 InterLATA PL/WATS	14,833	F31	0	0	0	14,833	0	14,833
115 CAT 1 3 Joint Message	207,889,059	G13	155,916,794	20,735,093	31,237,202	0	0	51,972,285
116 Other CAT 1 C&WF	G	V74	0	0	0	0	0	0
117								
118 Total CAT 1 C&WF	\$218,304,349		\$164,554,294	\$20,735,093	\$31,237,202	\$14,833	\$1,762,957	\$53,750,054
119								
120 CAT 2 C&WF	\$2,284,371	G25	\$2,168,899	\$71,525	\$0	\$888	\$53,092	\$125,502
121 CAT 2 C&WF, Wideband	19,511,879	V78	13,278,653	0	0	38,126	6,196,900	6,235,025
122								
123 Total CAT 2 C&WF	\$21,806,250		\$15,447,552	\$71,525	\$0	\$39,012	\$6,249,992	\$8,390,528
124								
125 CAT 3 Joint Message	2,510,740	G17	1,174,245	75,236	1,361,259	0	0	\$1,436,494
126 CAT 3 PL/WATS etc	652,384	F38	263,333	0	0	5,227	383,804	389,031
127 CAT 3 Direct	529	V79	28	0	501	0	0	501
128								
129 Total CAT 3 C&WF	\$3,203,633		\$1,437,607	\$75,236	\$1,361,759	\$5,227	\$383,804	\$1,826,026
130								
131 CAT 4 Message	\$2,758,853	G29	\$1,093,831	\$383,092	\$877,130	\$0	\$0	\$1,060,222
132 CAT 4 WATS	0	V81	0	0	0	0	0	0
133 CAT 4 Direct	0	V82	0	0	0	0	0	0
134								
135 Total CAT 4 C&WF	\$2,758,853		\$1,093,831	\$383,092	\$877,130	\$0	\$0	\$1,060,222
136								
137 TOTAL C&WF	\$226,619,208		\$169,857,400	\$21,264,918	\$33,276,091	\$20,645	\$2,199,952	\$56,781,805
138								
139								
140 CAPITAL LEASES:								
141								
142 Allocable Support Leases	\$6,398,268	H14	\$4,907,957	\$468,200	\$634,483	\$1,334	\$178,294	\$1,480,311
143 Direct Support Leases	0	V84	0	0	0	0	0	0
144								
145 Total Support Leases	\$6,398,268		\$4,907,957	\$468,200	\$634,483	\$1,334	\$178,294	\$1,480,311

Sheet "D"

ENDING DECEMBER 31, 1995

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SOPUC

FCC PART 25 Plant Investment Detail	TOTAL COMPANY	Source/ Account	Interstate and Other	Intrastate				TOTAL INTRASTATE	
				Message Telephone Service		Private Line			
				InterLATA	IntraLATA	InterLATA	IntraLATA		
				(E)	(F)	(G)	(H)		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
150									\$0
161	COE Operator	H16	\$0	\$0	\$0	\$0	\$0	\$0	\$0
162	COE Tandem Switch	H17	0	0	0	0	0	0	0
163	COE Local Switch	H18	0	0	0	0	0	0	0
164	COE Transmission	H20	0	0	0	0	0	0	0
165	COE Direct	V89	0	0	0	0	0	0	0
166									
167	Total COE Leases		\$0	\$0	\$0	\$0	\$0	\$0	\$0
168									
169	IOT Leases	V90	\$0	\$0	\$0	\$0	\$0	\$0	\$0
170									
171	C&WF Leases	V91	\$0	\$0	\$0	\$0	\$0	\$0	\$0
172									
173	TOTAL CAPITAL LEASES		\$4,907,957	\$468,200	\$834,483	\$1,334	\$178,204	\$1,480,311	
174									
175									
176	LEASEHOLD IMPROVEMENTS								
177									
178	Land and Support Assets	H14	\$8,827	\$832	\$1,127	\$2	\$238	\$1,999	
179	COE Switching	H18	0	0	0	0	0	0	
180	COE Operator	H18	0	0	0	0	0	0	
181	COE Transmission	H20	0	0	0	0	0	0	
182	IOT	V96	0	0	0	0	0	0	
183	C&WF	V97	0	0	0	0	0	0	
184	Other	V98	0	0	0	0	0	0	
185									
186	TOTAL LEASEHOLD IMPROVEM		\$8,827	\$832	\$1,127	\$2	\$238	\$1,999	
187									
188									
189	TPIS, EXCL ACCT. No. 2660		\$413,172,604	\$39,415,077	\$70,250,335	\$112,307	\$14,841,205	\$124,618,924	

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----- FCC PART 35 -----
 Plant Investment Detail

	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE
				Message Telephone Service		Private Line		
				InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
204 INTANGIBLE ASSETS								
205 Allocable Acct. No. 2590	\$141,946	H36	\$109,054	\$10,403	\$18,542	\$30	\$3,917	\$32,892
206 Direct Acct. No. 2590	0	V100	0	0	0	0	0	0
208 Total Intangible Assets	\$141,946		\$109,054	\$10,403	\$18,542	\$30	\$3,917	\$32,892
211 OTHER TELEPHONE PLANT								
213	\$0		\$0	\$0	\$0	\$0	\$0	\$0
214 Held for Fut. Use - Alloc	0		0	0	0	0	0	0
215 Held for Fut. Use - Direct	4,543,102	H35	3,490,359	332,967	593,453	949	125,374	1,052,743
216 TPUC, Short-term - Alloc	0	V124	0	0	0	0	0	0
217 TPUC, Short-term - Direct	509,571	H35	391,492	37,347	68,564	106	14,062	118,079
218 TPUC, Long-term - Alloc	0	V128	0	0	0	0	0	0
219 TPUC, Long-term - Direct	0	H35	0	0	0	0	0	0
220 Tele Pll Adjust - Alloc	0	V104	0	0	0	0	0	0
221 Tele Pll Adjust - Direct	0		0	0	0	0	0	0
222 Total Other Telephone Plant	\$5,052,673		\$3,881,651	\$370,313	\$660,017	\$1,055	\$139,438	\$1,170,622

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FCC PART 36 Reserves and Deferrals (A)	TOTAL COMPANY (B)	Source/ Account (C)	Interstate and Other (D)	Intrastate				TOTAL INTRASTATE (I)
				Message Telephone Service		Private Line		
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)	
13 ACCUM DEPRECIATION TPIS								
14								
15 Support Assets	\$25,549,056	H13	\$19,828,743	\$1,872,505	\$3,337,408	\$5,335	\$705,060	\$5,920,313
16 COE Switching	45,390,991	H19	39,534,140	2,051,748	3,805,105	0	0	5,856,851
17 COE Operator	943,705	H18	688,523	258	274,923	0	0	275,182
18 COE Transmission	59,582,608	H20	42,777,570	3,332,309	8,098,418	38,116	5,239,195	18,805,038
19 IOT Equipment	3,801,135	H25	2,847,848	377,582	575,705	0	0	953,287
20 Cable and Wire Facilities	133,298,852	H31	98,909,889	12,507,971	19,572,914	12,320	1,293,948	33,387,152
21 Other Plant	178,774	V135	158,104	22,870	0	0	0	22,870
22								
23 Total Accum. Depr., TPIS	\$268,743,121		\$205,522,829	\$20,185,041	\$35,662,470	\$55,771	\$7,337,209	\$63,220,402
24								
25 ACCUM AMORTIZATION								
26								
27 Accum Depreciation, PMFU	\$0	H38	\$0	\$0	\$0	\$0	\$0	\$0
28 Accum Amort., Tangible Inv	2,121,708	H40	1,830,057	155,501	277,153	443	56,552	481,649
29 Accum Amort., Intang Inv	28,128	H41	21,610	2,082	3,674	6	778	6,518
30 Accum Amort., Other	0	V138	0	0	0	0	0	0
31								
32 Tot Accum Amortization	\$2,149,834		\$1,851,667	\$157,583	\$280,827	\$449	\$59,328	\$489,107
33								
34 Total Accum. Depr./Amort	\$270,892,955		\$207,374,496	\$20,322,604	\$35,943,298	\$56,220	\$7,396,537	\$63,716,859
35								
36								
37 ACCUM DEF INC TAXES, NET								
38								
39 Support Assets	10,685,870	H13	\$8,347,894	\$798,388	\$1,419,380	\$2,269	\$299,801	\$2,517,876
40 COE Switching	15,099,350	H19	13,151,084	882,515	1,265,771	0	0	1,948,286
41 COE Operator	(18,243)	H18	(12,923)	(5)	(5,315)	0	0	(5,320)
42 COE Transmission	11,235,280	H20	8,088,414	628,382	1,528,713	7,187	1,006,804	3,189,689
43 IOT Equipment	740,633	H25	584,890	73,570	112,173	0	0	185,743
44 Cable and Wire Fac	8,598,883	H31	6,377,845	788,435	1,249,419	786	82,598	2,131,238
45 Unclassified	10,482	V145	9,358	1,103	0	0	0	1,106
46								
47 Total Accum. Def. Inc. Taxes	\$46,442,235		\$38,434,439	\$2,980,349	\$5,568,142	\$10,243	\$1,389,083	\$9,947,798

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***** FCC PART 35 ***** Functional Distribution of Selected Investments	Private Line								
	TOTAL COMPANY	Joint Use Message	Interstate		Intrastate		Extended Area Service	Other	
			InterLATA	IntraLATA	InterLATA	IntraLATA			
			(D)	(E)	(F)	(G)			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 TRANS OCT EQUIPMENT									
14 Working Loops	309,076	294,330	0	0	21	2,496	0	12,229	
15 Avg Cost per Loop	129.97	129.97	129.97	129.97	129.97	129.97	129.97	129.97	
16									
17									
18 CAT 4 13 Exch Ln Invest	\$40,169,304	\$38,252,829	\$0	\$0	\$2,729	\$324,395	\$0	\$1,589,352	
19									
20									
21 Circuit Terminations	16,788	12,849	2	0	27	2,523	0	1,285	
22 Avg Cost per Termination	1,249.59	1,249.59	1,249.59	1,249.59	1,249.59	1,249.59	1,249.59	1,249.59	
23									
24 CAT 4 23 Other IX	\$20,975,557	\$16,180,894	\$2,499	\$0	\$33,739	\$3,152,706	\$0	\$1,605,710	
25									
26									
27 C&WF INVESTMENT									
28									
29 Working Loops	309,076	294,330	0	0	21	2,496	0	12,229	
30 Loops Factor	1.000000	0.952290	0.000000	0.000000	0.000068	0.008076	0.000000	0.039586	
31 CAT 1 Exchange C&WF	\$218,304,348	\$207,889,059	\$0	\$0	\$14,833	\$1,762,957	\$0	\$8,637,500	
32									
33									
34 Equivalent IX Circuit Miles	2,066,337	1,653,232	352	0	3,310	243,041	0	168,402	
35 IX Cct Miles Factor	1.000000	0.800079	0.000170	0.000000	0.001802	0.117619	0.000000	0.080530	
36 CAT 3 Interexch C&WF	\$3,263,104	\$2,610,740	\$556	\$0	\$5,227	\$383,804	\$0	\$262,778	

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***** FCC PART 36 ***** Physical Allocation Factors	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE
				Message Telephone Service		Private Line		
				InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
13 Subscriber Plant Fact (SPF)	1 000000	SPF	0 760000	0 099741	0 150259	0 000000	0 000000	0 250000
14 Dial Equipment Minutes (DEM)	1 000000	DEM	0 891285	0 044564	0 004051	0 000000	0 000000	0 108715
16 Conversation Minute Altes	1 000000	CMM	0 449775	0 028818	0 521407	0 000000	0 000000	0 560223
18 Conversation Minutes	1 000000	CM	0 605291	0 026540	0 368479	0 000000	0 000000	0 394019
19 Subscriber Minutes (SLU)	1 000000	SLU	0 888954	0 044320	0 006726	0 000000	0 000000	0 111046
20	0 000000	TSP	0 000000	0 000000	0 000000	0 000000	0 000000	0 000000
21 TSPS Processor Time	0 000000	TSP	0 000000	0 000000	0 000000	0 000000	0 000000	0 000000
22 Wid Stand Work Sec. Toll	0 000000	WST	0 000000	0 000000	0 000000	0 000000	0 000000	0 000000
23 Wid Stand Work Sec. Aux	1 000000	WSA	0 707268	0 000000	0 292734	0 000000	0 000000	0 292734
24 Wid Stand Work Sec. Comb	1 000000	WSC	0 800514	0 000166	0 399280	0 000000	0 000000	0 399486
25								
26 COE CAT 2 Minutes	1 000000	CT2	0 823511	0 051760	0 324739	0 000000	0 000000	0 379489
27								
28 Exchange Trunk Minutes	1 000000	ETM	0 945300	0 031174	0 000000	0 000386	0 023140	0 054700
29 MOU Min. Host/Remote	1 000000	HRM	0 816423	0 138960	0 245617	0 000000	0 000000	0 384577
30								
31 C&WF CAT 4, V&TS	0 000000	CT4	0 000000	0 000000	0 000000	0 000000	0 000000	0 000000
32								
33 Equal Access MOU	1 000000	EAM	0 873321	0 126679	0 000000	0 000000	0 000000	0 126679
34								
35 Current Billings	1 000000	CB	0 749869	0 033650	0 184071	0 000181	0 032249	0 250131
36 EU Presubscription Factor	1 000000	EPRE	0 979937	0 000000	0 002213	0 000513	0 017337	0 020053
37 EU MTS & V&TS Factor	1 000000	EMTS	0 728783	0 02793	0 206345	0 000000	0 036942	0 271217
38 EU Access, P/L and All Other Fact	1 000000	EPLO	0 27286	0 000122	0 721506	0 000012	0 00588	0 727320
39 IX Special Access Factor	1 000000	ISPA	0 907449	0 083137	0 000000	0 009414	0 000000	0 092551
40 IX Switched Access Factor	1 000000	ISWA	0 844391	0 15487	0 000000	0 000739	0 000000	0 155809
41 IX Billing & Collection Services Fac	1 000000	IBC	0 690926	0 303194	0 000000	0 005889	0 000000	0 309074
42 Coin Revenue Percent	1 000000	CR	0 887026	0 102320	0 019354	0 000000	0 000000	0 112974
43 Relative Toll/Local Msgs	1 000000	TLM	0 834387	0 147094	0 218539	0 000000	0 000000	0 365833
44 Relative Users Percent	1 000000	RUP	0 769601	0 085276	0 148124	0 000000	0 000000	0 233398
45 CABS Percent	1 000000	CAB	0 500000	0 500000	0 000000	0 000000	0 000000	0 500000
46 Foreign Directories Percent	1 000000	FD	1 000000	0 000000	0 000000	0 000000	0 000000	0 000000

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----- FDC PART 36 ----- Internal Allocation Factors		TOTAL COMPANY	Source/ Allocates	Interstate and Other	Intrastate				TOTAL INTRASTATE
					Message Telephone Service		Private Line		
					InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	Support Assets	1 000000	D31	0 768277	0 073291	0 130627	0 000209	0 027597	0 231723
14	Land and Support Assets	1 000000	D33	0 768277	0 073291	0 130627	0 000209	0 027597	0 231723
15		1 000000	D43	0 708403	0 000274	0 201323	0 000000	0 000000	0 291597
16	COE Operator	1 000000	D49	0 623511	0 051750	0 324739	0 000000	0 000000	0 376489
17	COE Tandem Switching	1 000000	D56	0 891285	0 044664	0 064051	0 000000	0 000000	0 108715
18	COE Local Switching	1 000000	D58	0 870969	0 045202	0 083830	0 000000	0 000000	0 129031
19	COE Total Switching	1 000000	D65	0 717854	0 055926	0 135886	0 000640	0 069593	0 262045
20	COE Transmission	1 000000	C19	0 788649	0 050005	0 112721	0 000339	0 047466	0 211151
21	Total COE	1 000000							0 250000
22		1 000000	D90	0 750000	0 099741	0 150259	0 000000	0 000000	0 000000
23	Info Orig /Term CAT 1	1 000000	D92	1 000000	0 000000	0 000000	0 000000	0 000000	0 000000
24	Info Orig /Term CAT 2	1 000000	D94	0 749210	0 069334	0 151456	0 000000	0 000000	0 250790
25	Total IOT	1 000000							0 248216
26		1 000000	D118	0 753784	0 094982	0 143090	0 000066	0 006076	0 054700
27	C&WF CAT 1	1 000000	D120	0 645300	0 031174	0 000000	0 000386	0 023140	0 559507
28	C&WF CAT 2	1 000000	D129	0 440493	0 023053	0 417252	0 001802	0 117600	0 384577
29	C&WF CAT 3	1 000000	D135	0 615423	0 138960	0 245817	0 000000	0 000000	0 250472
30	C&WF CAT 4	1 000000	D137	0 749528	0 093835	0 148837	0 000092	0 009707	0 231723
31	Total C&WF	1 000000							0 231723
32		1 000000	C23	0 768277	0 073291	0 130627	0 000209	0 027597	0 231723
33	Total Equipment	1 000000							0 231723
34		1 000000	C32	0 768277	0 073291	0 130627	0 000209	0 027597	0 231723
35	TPIS	1 000000	D189	0 768277	0 073291	0 130627	0 000209	0 027597	0 231723
36	TPIS, excl Acct No. 2690	1 000000							0 000000
37		0 000000	D215	0 000000	0 000000	0 000000	0 000000	0 000000	0 000000
38	Plt Held, Fut. Use	0 000000							0 231723
39		1 000000	C25	0 768277	0 073291	0 130627	0 000209	0 027597	0 231723
40	Total Tangible Assets	1 000000							0 231723
41	Total Intangible Assets	1 000000	C29	0 768277	0 073291	0 130627	0 000209	0 027597	0 231723
42		1 000000	C36	0 768277	0 073291	0 130627	0 000209	0 027597	0 231723
43	Long-term PUC	1 000000	C81	0 769029	0 073005	0 130274	0 000208	0 027484	0 230971
44	Net Telephones Plant	1 000000	C68	0 768153	0 072752	0 131545	0 000208	0 027342	0 231847
45	Total Net Investment	1 000000	D173	0 768277	0 073291	0 130627	0 000209	0 027597	0 231723
46	Capital Leases	1 000000							0 204326
47		1 000000	I141	0 765874	0 037842	0 151553	0 000413	0 014517	0 241029
48	Tot. Bus. Ofc., Cust. Serv	1 000000	I170	0 768971	0 056007	0 163159	0 000222	0 021840	0 241029
49		1 000000							0 241029
50	Total "BIG THREE" Expenses	1 000000							0 241029
51		1 000000	I185	0 758971	0 056007	0 163159	0 000222	0 021840	0 241029
52	Corporate Operations Expense	1 000000							

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***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Intrastate and Other	Intrastate				TOTAL INTRASTATE
				Message Telephone Service		Private Line		
				InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
15 PLANT SPEC OPER EXPENSE								
16 Network Support, Alloc	\$105,178	H14	\$85,808	\$7,709	\$13,739	\$22	\$2,903	\$24,372
16 Network Support, Direct	0	V149	0	0	0	0	0	0
17 Total Network Support Exp	\$105,178		\$85,808	\$7,709	\$13,739	\$22	\$2,903	\$24,372
19 General Support, Alloc	\$7,159,211	H14	\$5,500,255	\$524,703	\$935,189	\$1,495	\$197,570	\$1,658,958
21 General Support, Direct	0	V151	0	0	0	0	0	0
22 Total General Support Exp	\$7,159,211		\$5,500,255	\$524,703	\$935,189	\$1,495	\$197,570	\$1,658,958
24 Central Office Eq, Alloc	\$5,896,194	H21	\$4,493,438	\$288,258	\$842,080	\$1,831	\$270,491	\$1,202,758
28 Central Office Eq, Direct	0	V153	0	0	0	0	0	0
27 Total COE Exp	\$5,896,194		\$4,493,438	\$288,258	\$842,080	\$1,831	\$270,491	\$1,202,758
29 Cust. Premises Equip	\$2,360	H24	\$2,360	\$0	\$0	\$0	\$0	\$0
31 Coinless Pay Phone	3,254	G18	1,972	83	1,199	0	0	1,282
32 Other IOT	949,178	H23	711,884	94,672	142,823	0	0	237,295
33 IOT Direct	0	V157	0	0	0	0	0	0
34 Total IOT Exp	\$954,792		\$716,215	\$94,755	\$143,822	\$0	\$0	\$238,577
36 Cable & Wire, Alloc	\$8,867,645	H31	\$6,498,641	\$813,332	\$1,272,731	\$801	\$84,139	\$2,171,004
36 Cable & Wire, Direct	0	V159	0	0	0	0	0	0
39 Total C&WF Exp	\$8,867,645		\$6,498,641	\$813,332	\$1,272,731	\$801	\$84,139	\$2,171,004
41 TOTAL PLT SPEC OPER EXP.	\$22,583,020		\$17,287,352	\$1,728,755	\$3,007,561	\$4,250	\$555,102	\$5,205,667
43 TOTAL PLT SPEC . ex SUPPOR	\$15,318,631		\$11,708,292	\$1,199,343	\$2,050,833	\$2,732	\$354,630	\$3,512,339

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***** FCC PART 35 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE
				Message Telephone Service		Private Line		
				InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
58 NON-SPECIFIC OPER EXP								
59								
60 Oth Plt and Equip, Alloc	(\$122,273)	H36	(\$93,936)	(\$8,961)	(\$15,072)	(\$26)	(\$3,374)	(\$28,334)
61 Oth Plt and Equip, Direct		V177	0	0	0	0	0	0
62								
63 Total Oth Plt & Equip	(\$122,273)		(\$93,936)	(\$8,961)	(\$15,072)	(\$26)	(\$3,374)	(\$28,334)
64								
65 Network Operations, Alloc	\$12,195,078	H33	\$9,369,194	\$893,784	\$1,593,011	\$2,547	\$336,542	\$2,825,884
66 Network Operations, Direct	0	V179	0	0	0	0	0	0
67								
68 Total Network Oper Exp	\$12,195,078		\$9,369,194	\$893,784	\$1,593,011	\$2,547	\$336,542	\$2,825,884
69								
70 Total Access Expenses	\$5,094,710	V180	\$4,428	\$0	\$5,090,221	\$0	\$0	\$5,090,221
71								
72 Depr., Support Assets	\$1,959,081	H13	\$1,505,116	\$143,582	\$265,910	\$409	\$54,084	\$453,905
73 Depr., COE Switching	16,896,508	H19	14,716,332	783,749	1,416,428	0	0	2,180,176
74 Depr., COE Operator	(2,516,907)	H16	(1,782,984)	(689)	(733,234)	0	0	(733,923)
75 Depr., COE Transmission	7,363,955	H20	5,261,288	412,184	1,001,471	4,715	680,288	2,078,687
76 Depr., IOT Equipment	429,800	H25	321,861	42,874	65,066	0	0	107,739
77 Depr., C&W Facilities	18,773,121	H31	14,070,977	1,761,584	2,766,589	1,735	182,236	4,702,144
78 Depr., PHFU	0	H38	0	0	0	0	0	0
79								
80 Total Depreciation Expense	\$42,911,358		\$34,122,590	\$3,123,084	\$4,762,227	\$6,859	\$696,597	\$8,788,768
81								
82 Amort., Tangible Assets	\$1,345,809	H40	\$1,033,954	\$98,635	\$175,799	\$281	\$37,140	\$311,855
83 Amort., Intangible Assets	5,229	H41	4,017	383	683	1	144	1,212
84 Other Amortization		V189	0	0	0	0	0	0
85 Direct Assigned Amort	31,881	V190	27,600	4,081	0	0	0	4,081
86								
87 Total Amortization Exp	\$1,382,919		\$1,065,771	\$103,099	\$176,483	\$282	\$37,284	\$317,148
88								
89 Total Depr. and Amort	\$44,294,277		\$35,188,361	\$3,226,164	\$4,938,710	\$7,141	\$933,861	\$9,105,916
90								
91 TOTAL NON-SPEC. OPER. EXP.	\$61,461,792		\$44,498,105	\$4,111,006	\$11,605,989	\$9,682	\$1,267,049	\$16,993,687

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		Intrastate							
		Message Telephone Service					Private Line		
----- FCC PART 35 ----- Operating Expenses and Taxes		TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
156	Other Cust. Serv., Alloc	\$146,640	H4E	\$116,678	\$5,549	\$22,224	\$61	\$2,129	\$29,962
157	Other Cust. Serv., Direct	0	V211	0	0	0	0	0	0
158									
159	Total Other Cust. Serv.	\$146,640		\$116,678	\$5,549	\$22,224	\$61	\$2,129	\$29,962
160									
161	TOTAL CUSTOMER OPER EXP	\$20,869,273		\$15,645,814	\$619,680	\$4,242,493	\$5,465	\$355,621	\$5,223,459
162									
163									
164	"BIG-THREE" EXPENSES								
165									
166	Total Pkt. Spec. ex Support	\$15,316,631	44	\$11,708,282	\$1,166,343	\$2,059,633	\$2,732	\$354,630	\$3,612,339
167	Total Network Oper. Exp.	12,195,078	68	9,369,194	893,784	1,593,011	2,547	336,542	2,825,884
168	Total Customer Operations	20,869,273	161	15,645,814	619,680	4,242,493	5,465	355,821	5,223,459
169									
170	TOTAL "BIG THREE" EXPENSES	\$48,362,982		\$38,721,300	\$2,709,807	\$7,894,137	\$10,744	\$1,048,994	\$11,661,692
171									
172									
173	CORPORATE OPERATIONS EXPENSE								
174									
175	Exec. and Planning, Alloc	\$2,572,414	H50	\$1,952,389	\$144,074	\$419,713	\$571	\$55,666	\$620,025
176	Exec. and Planning, Direct	0	V213	0	0	0	0	0	0
177									
178	Total Exec. and Planning	\$2,572,414		\$1,952,389	\$144,074	\$419,713	\$571	\$55,666	\$620,025
179									
180	Admin. & General, Allocable	\$25,443,234	H50	\$19,310,687	\$1,425,011	\$4,151,302	\$5,650	\$550,584	\$6,132,547
181	Admin. & General, Direct	0	V231	0	0	0	0	0	0
182									
183	Total Admin. and Gen.	\$25,443,234		\$19,310,687	\$1,425,011	\$4,151,302	\$5,650	\$550,584	\$6,132,547
184									
185	TOTAL CORPORATE OPERATIO	\$28,015,648		\$21,263,076	\$1,569,085	\$4,571,016	\$6,221	\$606,250	\$6,752,572
186									
187									
188	NON-INCOME TAXES								
189									
190	Non-income Taxes, Allocable	\$8,072,091	H36	\$5,201,599	\$591,608	\$1,054,436	\$1,666	\$222,762	\$1,870,492
191	Non-income Taxes, Direct	0	V233	0	0	0	0	0	0
192									
193	Total Non-income Taxes	\$8,072,091		\$5,201,599	\$591,608	\$1,054,436	\$1,666	\$222,762	\$1,870,492
194									
195									
196	TOTAL OPER. EXP. AND TAXES	\$141,001,824		\$104,865,947	\$8,620,134	\$24,481,475	\$27,283	\$3,006,985	\$36,135,877

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FCC PART 69 IntraLATA Revenue Requirement Summary		Part 39 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	Net Investment	\$34,650,008	K52	\$15,860,862	\$3,789,757	\$0	\$8,175,937	\$0	\$0,823,452
14	Rate of Return	10.34%	B19	10.34%	10.34%	10.34%	10.34%	10.34%	10.34%
15	Return on Rate Base	\$3,582,811		\$1,640,013	\$391,881	\$0	\$845,392	\$0	\$705,545
17									
18	AFUDC	0	H37	0	0	0	0	0	0
19	ITC Amortization	0	H37	0	0	0	0	0	0
20	Other Return Adjustments	0	Direct	0	0	0	0	0	0
21	Net Return	\$3,582,811		\$1,640,013	\$391,881	\$0	\$845,392	\$0	\$705,545
22									
23	Interest Expense	1536212.031	H67	703193.1001	168019.3169	0	392481.0765	0	302518.5371
24	Capitalized Payroll Taxes	0	H37	0	0	0	0	0	0
25	Depreciation Adjustment	0	H37	0	0	0	0	0	0
26	Other Income Adjustments	0	Direct	0	0	0	0	0	0
27	After Tax Income	\$2,049,599		\$938,820	\$223,842	\$0	\$482,911	\$0	\$403,026
28									
29	State Income Taxes	\$0	29	0	0	0	0	0	0
30	Federal Income Taxes	1,023,989	29	488,726	111,996	0	241,618	0	201,649
31	Operating Expenses and Taxes	26432007.64	O195	8471527.77	2079678.809	1035388.395	3908899.948	963058.3552	9925458.634
32	Uncollectibles	159929	Direct	155688.0026	0	38,943,599	0	157,050,278	4047,003,345
33	Other Revenue Adjustments	0	Direct	0	0	0	0	0	0
34	Basis for Gross Receipts Tax	31038807.95	18+31+32+33	10600268.75	2583533.776	1085388.395	4993910.008	963058.3552	10832850.73
35									
36	Gross Receipts Tax	48528	37	16573	4039	1666	7808	1509	16936
37									
38	TOTAL REVENUE REQUIREMEN	\$31,247,265		\$10,772,528	\$2,587,573	\$1,067,091	\$5,001,718	\$984,721	\$10,853,634
39									
40									
41									
42									
43									
44									

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----- FCC PART 99 ----- IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	LAND AND SUPPORT ASSETS								
14									
15	Land Assets, Message	\$181,908	N26	34228 48643	30057.17778	0	72220.59149	0	55400 80708
16	Land Assets, Private Line	40542 82454	N28	7231 3014	6349 930294	0	15257 4445	0	11704 08835
17									
18	Total Land Assets	\$232,451		\$41,421	\$38,407	\$0	\$87,478	\$0	\$67,105
19									
20	Support Assets, Message	\$11,161,918	N28	\$1,990,885	\$1,748,211	\$0	\$4,200,554	\$0	\$3,212,208
21	Support Assets, Private Line	2358085 638	N28	420,598	369,330	0	887,418	0	680,742
22									
23	Total Support Assets	\$13,520,003		\$2,411,482	\$2,117,541	\$0	\$5,087,971	\$0	\$3,893,010
24									
25	Total Land and Supp. Assets	\$13,752,454		\$2,452,943	\$2,153,948	\$0	\$5,175,449	\$0	\$3,970,115
26									
27	CENTRAL OFFICE EQUIPMENT								
28									
29	Operator Sys., DA	30	(F)	0	0	0	0	0	0
30	Operator Sys., Other	1,328,714	(I)	0	0	0	0	0	1328714
31									
32	Total Operator Systems	\$1,328,714		\$0	\$0	\$0	\$0	\$0	\$1,328,714
33									
34	Tandem Switching	\$2,421,873	(G)	\$0	\$0	\$0	\$2,421,873	\$0	\$0
35	Tandem Assigned	0	Direct	0	0	0	0	0	0
36									
37	Total Tandem Switching	\$2,421,873		\$0	\$0	\$0	\$2,421,873	\$0	\$0
38									
39	Local Switching	\$5,818,393	(E)	\$0	\$5,818,393	\$0	\$0	\$0	\$0
40	Local Assigned	0	Direct	0	0	0	0	0	0
41									
42	Total Local Switching	\$5,818,393		\$0	\$5,818,393	\$0	\$0	\$0	\$0
43									
44	Total Switching	\$8,240,265		\$0	\$5,818,393	\$0	\$2,421,873	\$0	\$0

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----- FCC PART 69 ----- IntraLATA Investment Detail	Part 36 IntraLATA Total	Source or Apporion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
58 COE Exch Trunk	\$3,718,601	Direct	\$0	\$0	\$0	\$0	\$0	\$3,718,601
59 COE Exch Line - Message	5747831 77	(D)	5747831 77	0	0	0	0	0
60 COE Exch Line - PL etc	324394 5916	(I)	0	0	0	0	0	324394 5916
61 COE Exch Line - Assigned	0	Direct	0	0	0	0	0	0
62 COE Interexchange, Message	5962319 66	(G)	0	0	0	5962319 66	0	0
63 COE Interexchange, PL	3152706 441	(I)	0	0	0	0	0	3152706 441
64 COE Interexchange, Assigned	0	(G)	0	0	0	0	0	0
65 COE H/R Message	3557199 045	(G)	0	0	0	3557199 045	0	0
66 COE H/R Assigned	0	Direct	0	0	0	0	0	0
67								
68 Total COE Transmission	\$22,463,133		\$5,747,832	\$0	\$0	\$0,519,519	\$0	\$7,195,782
69								
70 Total Central Office Equip	\$32,032,112		\$5,747,832	\$5,818,393	\$0	\$11,941,391	\$0	\$8,524,496
71								
72 IOT EQUIPMENT								
73								
74 Public Telephone	\$878,228	N43	\$878,228	\$0	\$0	\$0	\$0	\$0
75 Coinless Pay Phone	11,879	(D)	11,879	0	0	0	0	0
76 Customer Premises Equipment	0	N60	0	0	0	0	0	0
77								
78 Total IOT Equipment	\$878,228		\$878,228	\$0	\$0	\$0	\$0	\$0
79								
80 CABLE AND WIRE FACILITIES								
81								
82 Exchange PL and WATS	\$1,762,957	(I)	\$0	\$0	\$0	\$0	\$0	\$1,762,957
83 Exchange Message	31237202 02	(D)	31237202 09	0	0	0	0	0
84 Exchange Assigned	0	Direct	0	0	0	0	0	0
85								
86 Total Exchange Line C&WF	\$33,000,159		\$31,237,202	\$0	\$0	\$0	\$0	\$1,762,957
87								
88 Exchange Trunk, Message	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0
89 Exchange Trunk, PL	53091 74494	Direct	0	0	0	0	0	53091 74494
90								
91 Total Exchange Trunk C&WF	\$53,092		\$0	\$0	\$0	\$0	\$0	\$53,092
92								
93 Interexchange Message	\$1,361,258	(G)	\$0	\$0	\$0	\$1,361,258	\$0	\$0
94 Interexchange PL, WATS	383603 8322	(I)	0	0	0	0	0	383,604
95 Interexchange Assigned	501	(G)	0	0	0	501	0	0
96								
97 Total Interexchange C&WF	\$1,745,563		\$0	\$0	\$0	\$1,361,759	\$0	\$383,804

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***** FCC PART 69 ***** IntraLATA Investment Detail		Part 33 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
111	H/R C&WF, Message	\$577,130	(G)	\$0	\$0	\$0	\$577,130	\$0	\$0
112	H/R C&WF, VATS	0	(I)	0	0	0	0	0	0
113	H/R C&WF, Assigned	0	Direct	0	0	0	0	0	0
114									
115	Total Host/Remote C&WF	\$577,130		\$0	\$0	\$0	\$577,130	\$0	\$0
116									
117	Total Cable and Wire Facil	\$35,475,943		\$31,237,202	\$0	\$0	\$2,038,689	\$0	\$2,199,852
118									
119	TANGIBLE ASSETS								
120									
121	Land and Support Leases	\$1,010,777	N28	190286 2378	158310 6887	0	360354 758	0	291795 2091
122									
123	COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0
124	COE Tandem Switching Leases	0	34	0	0	0	0	0	0
125	COE Local Switching Leases	0	39	0	0	0	0	0	0
126	COE Transmission Leases	0	68	0	0	0	0	0	0
127									
128	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0
129									
130	IOT Equipment Leases	\$0	78	0	0	0	0	0	0
131									
132	C&WF Leases	\$0	117	0	0	0	0	0	0
133									
134	Total Capital Leases	\$1,010,777		\$160,288	\$158,311	\$0	\$380,385	\$0	\$291,795
135									
136	Leasehold Impr , Alloc.	\$1,365	N37	689 6050558	132.4705844	0	318.2968151	0	244 1072116
137	Leasehold Impr , Direct	0	Direct	0	0	0	0	0	0
138									
139	Total Leasehold Improvements	\$1,365		\$670	\$132	\$0	\$318	\$0	\$244
140									
141	Total Tangible Assets	\$1,012,142		\$180,958	\$158,443	\$0	\$380,703	\$0	\$292,039
142									
143									
144	TOTAL INTANGIBLE ASSETS	\$22,459	N37	\$11,024	\$2,180	\$0	\$5,238	\$0	\$4,018
145									
146									
147	PROPERTY HELD FOR FUTURE	\$0	N46	0	0	0	0	0	0

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----- FCC PART 59 ----- INTELATA Investment Detail		Part 36 IntelATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
161	PLANT UNDER CONSTRUCTION								
162									
163	Short term	\$718,827	N46	\$350,093	\$70,289	\$0	\$108,889	\$0	\$129,556
164	Long term	\$0,626	N46	39267 70621	7883 908559	0	18943 24689	0	14531 46734
165									
166	Total Pkt Under Const	\$799,454		\$382,361	\$78,173	\$0	\$187,833	\$0	\$144,007
167									
168									
169	TELEPHONE PLANT ADJUSTME	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0
170									
171	CLASS B RTB STOCK	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0
172									
173	MATERIALS AND SUPPLIES	\$75,267	N37	\$38,953	\$7,307	\$0	\$17,558	\$0	\$13,469
174									
175	CASH WORKING CAPITAL	\$899,968	N37	\$441,241	\$87,253	\$0	\$209,350	\$0	\$160,824
176									
177	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0

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***** FCC PART 65 ***** IntraLATA Reserves and Deferrals		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	ACCUM DEPRECIATION, TPIS								
14									
15	Support Assets	\$4,042,472	N28	\$721,032	\$633,143	\$0	\$1,521,300	\$0	\$1,160,997
16	COE Switching	3,805,105	L44	0	2,686,757	0	1,118,347	0	0
17	COE Operator	274,923	L32	0	0	0	0	0	274,923
18	COE Transmission	13,434,813	L68	3,437,628	0	0	5,693,378	0	4,303,609
19	IOT Equipment	575,705	L78	575,705	0	0	0	0	0
20	Cable and Wire Facilities	20,800,851	L117	18,373,644	0	0	1,199,289	0	1,293,948
21	Other Plant	0	N37	0	0	0	0	0	0
22									
23	Total Accum. Depr., TPIS	\$42,099,879		\$23,108,009	\$3,319,901	\$0	\$9,532,292	\$0	\$7,039,478
24									
25	ACCUM AMORTIZATION								
26									
27	Accum. Depreciation, PHFU	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0
28	Accum. Amort., Tangible Inv.	335,705	N37	\$184,774	\$32,683	\$0	\$76,290	\$0	\$60,057
29	Accum. Amort., Intang. Inv.	4,451	N37	\$2,184	\$432	\$0	\$1,038	\$0	\$798
30	Accum. Amort., Other	0	N37	\$0	\$0	\$0	\$0	\$0	\$0
31									
32	Total Accum. Amortization	\$340,155		\$186,959	\$33,015	\$0	\$77,328	\$0	\$60,853
33									
34	Total Accum. Depr./Amort.	\$43,339,834		\$23,274,967	\$3,352,916	\$0	\$9,611,620	\$0	\$7,100,331
35									
36									
37	ACCUM DEF INC TAXES, NET								
38									
39	Support Assets	\$1,719,241	N28	\$308,851	\$269,272	\$0	\$647,000	\$0	\$496,317
40	COE Switching	1,265,771	L44	0	893,752	0	372,019	0	0
41	COE Operator	(5,315)	L32	0	0	0	0	0	(5,315)
42	COE Transmission	2,533,317	L68	648,221	0	0	1,073,579	0	811,516
43	IOT Equipment	112,173	L78	112,173	0	0	0	0	0
44	Cable and Wire Fac.	1,332,017	L117	1,172,066	0	0	70,654	0	62,598
45	Unclassified	0	N37	0	0	0	0	0	0
46									
47	Total Accum. Def. Inc Taxes	\$8,957,205		\$2,239,910	\$1,163,024	\$0	\$2,169,153	\$0	\$1,385,117

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----- FCC PART 69 ----- Apportionment Factors		Part 35 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	Central Office Equipment	\$32,032,112	L70	\$5,747,832	\$5,818,393	\$0	\$11,941,391	\$0	\$8,524,498
14	Info. Orig./Term. Eqpt.	878,228	L78	878,228	0	0	0	0	0
15	C&W Facilities	35475943.42	L117	31237202.09	0	0	2038888.898	0	2199852.431
16	Total	\$68,386,284		\$37,693,262	\$5,818,393	\$0	\$13,980,280	\$0	\$10,724,349
1E	Factor	1.000000		0.553667	0.095081	0.000000	0.204431	0.000000	0.158520
19	Sum Sw., Trans., Other	\$30,523,022	17	\$0	\$5,818,393	\$0	\$13,980,280	\$0	\$10,724,349
20	Factor	1.000000		0.000000	0.129623	0.000000	0.458024	0.000000	0.351353
22	Central Office Equipment	\$32,032,112	L70	\$5,747,832	\$5,818,393	\$0	\$11,941,391	\$0	\$8,524,498
23	Info. Orig./Term. Eqpt.	878,228	L78	878,228	0	0	0	0	0
24	C&W, Excl. Exch. Message	4238741.327	L117-83	0	0	0	2038888.898	0	2199852.431
26	Total	\$37,149,081		\$9,628,060	\$5,818,393	\$0	\$13,980,280	\$0	\$10,724,349
2E	Factor	1.000000		0.178384	0.156823	0.000000	0.376329	0.000000	0.288684
29	General Support Facilities	\$13,752,454	L25	\$2,452,943	\$2,153,948	\$0	\$5,175,449	\$0	\$3,970,115
30	Central Office Equipment	32032112.14	13	5747831.77	5818392.778	0	11941391.32	0	8524498.277
31	Info. Orig./Term. Eqpt.	878227.9431	14	878227.9431	0	0	0	0	0
32	C&W Facilities	35475943.42	15	31237202.09	0	0	2038888.898	0	2199852.431
33	Equal Access Investment	0	L177	0	0	0	0	0	0
35	Total	\$82,138,738		\$40,316,205	\$7,972,341	\$0	\$19,155,729	\$0	\$14,694,463
36	Factor	1.000000		0.490831	0.097059	0.000000	0.233212	0.000000	0.178898
38	Sum Com. Ln., Sw., Trans	\$97,444,274	35	\$40,316,205	\$7,972,341	\$0	\$19,155,729	\$0	\$0
39	Factor	1.000000		0.597771	0.118206	0.000000	0.284023	0.000000	0.000000
41	COE Cat. 2 Factor	1.000000	Direct	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000
42	IOT Cat. 1 Factor	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
44	Total TPIS	\$83,173,339	K28	\$40,508,185	\$8,132,984	\$0	\$18,541,870	\$0	\$14,990,521
4E	Factor	1.000000		0.487033	0.097783	0.000000	0.234951	0.000000	0.180232

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Direct "TV"
ENDING DECEMBER 31, 1995

16 Jul 98

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SDPUC

----- FCC PART 68 ----- Apportionment Factors		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
60	Intrastate Equity Factor	0 000000	Direct	0 000000	0 000000	0 000000	0 000000	0 000000	0 000000
61	Mid Sld Work Seconds	1 000000	Direct	0 000000	0 000740	0 523968	0 000000	0 000000	0 475284
62									
63	"BIG THREE" Expenses	\$14,104,952	0171	\$3,432,657	\$639,054	\$779,332	\$1,552,737	8704,478	\$9,996,485
64	Factor	1 000000		0 243380	0 045307	0 055252	0 110084	0 049945	0 496030
65									
66	Net Investment	\$34,650,008	J13	\$15,860,862	\$3,789,757	\$0	\$8,175,937	\$0	\$6,823,452
67	Factor	1 000000		0 457745	0 109372	0 000000	0 235956	0 000000	0 198925

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----- FCC PART 27 ----- Operating Expenses and Taxes		Part 35 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	PLANT SPEC OPER EXPENSE								
14									
15	Network Support, Alloc	\$16,642	N37	\$8,168	\$1,615	\$0	\$3,861	\$0	\$2,977
16	Network Support, Direct	0	Direct	0	0	0	0	0	0
17									
18	Total Network Support Exp	\$16,642		\$8,168	\$1,615	\$0	\$3,861	\$0	\$2,977
19									
20	General Support, Alloc	\$1,132,759	N30	\$202,043	\$177,416	\$0	\$426,290	\$0	\$327,099
21	General Support, Direct	0	Direct	0	0	0	0	0	0
22									
23	Total General Support Exp	\$1,132,759		\$202,043	\$177,416	\$0	\$426,290	\$0	\$327,099
24									
25	Central Office Eq., Alloc	\$912,571	N31	\$163,751	\$165,762	\$0	\$340,201	\$0	\$242,857
26	Central Office Eq., Direct	0	Direct	0	0	0	0	0	0
27									
28	Total CCE Exp	\$912,571		\$163,751	\$165,762	\$0	\$340,201	\$0	\$242,857
29									
30	Cust Premises Equip.	\$0	L76	\$0	\$0	\$0	\$0	\$0	\$0
31	Other IOT	142,823	N43	142,823	0	0	0	0	0
32	IOT Direct	0	Direct	0	0	0	0	0	0
33									
34	Total IOT Exp	\$142,823		\$142,823	\$0	\$0	\$0	\$0	\$0
35									
36	Cable & Wre, Alloc	\$1,356,870	N33	\$1,194,749	\$0	\$0	\$77,983	\$0	\$84,139
37	Cable & Wre, Direct	0	Direct	0	0	0	0	0	0
38									
39	Total C&WF Exp	\$1,356,870		\$1,194,749	\$0	\$0	\$77,983	\$0	\$84,139
40									
41	TOTAL PLT. SPEC. OPER. EXP.	\$3,561,464		\$1,711,334	\$344,793	\$0	\$848,355	\$0	\$656,982
42									
43	TOTAL PLT. SPEC. ex SUPPOR	\$2,412,064		\$1,501,123	\$165,762	\$0	\$418,184	\$0	\$328,996

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***** FCC PART 69 ***** Operating Expenses and Taxes		Part 59 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
57	NON-SPECIFIC OPER EXP								
58									
59	Oth Pll and Equip, Alloc	(\$19,347)	N18	(\$10,712)	(\$1,648)	\$0	(\$3,955)	\$0	(\$3,034)
60	Oth Pll and Equip, Direct	0	Direct	0	0	0	0	0	0
61									
62	Total Oth Pll & Equip	(\$19,347)		(\$10,712)	(\$1,648)	\$0	(\$3,955)	\$0	(\$3,034)
63									
64	Network Operations, Alloc	\$1,929,553	N18	\$1,068,331	\$164,169	\$0	\$394,461	\$0	\$302,593
65	Network Operations, Direct	0	Direct	0	0	0	0	0	0
66									
67	Total Network Oper Exp	\$1,929,553		\$1,068,331	\$164,169	\$0	\$394,461	\$0	\$302,593
68									
69	Total Access Expenses	\$5,090,221	Direct	\$0	\$0	\$0	\$0	\$0	\$5,090,221
70									
71	Depr., Support Assets	\$309,974	L23	\$55,288	\$48,549	\$0	\$116,052	\$0	\$89,484
72	Depr., COE Switching	1416428 031	L44	0	1,000,128	0	416,298	0	0
73	Depr., COE Operator	-733233 8441	L32	0	0	0	0	0	(733,234)
74	Depr., COE Transmission	1681768 314	L68	425,211	0	0	704,231	0	532,327
75	Depr., IOT Equipment	65065 51764	L78	65,068	0	0	0	0	0
76	Depr., C&W Facilities	2038824 957	L117	2,587,688	0	0	168,901	0	182,238
77	Depr., PHFU	0	L147	0	0	0	0	0	0
78									
79	Total Depreciation Expense	\$5,658,824		\$3,133,252	\$1,048,677	\$0	\$1,406,082	\$0	\$70,813
80									
81	Amort., Tangible Assets	\$212,939	L141	\$38,070	\$33,334	\$0	\$80,094	\$0	\$61,441
82	Amort., Intangible Assets	827.3529582	L144	408	80	0	193	0	148
83	Other Amortization	0	Direct	0	0	0	0	0	0
84	Direct Assigned Amort.	0	Direct	0	0	0	0	0	0
85									
86	Total Amortization Exp	\$213,767		\$38,477	\$33,414	\$0	\$80,287	\$0	\$81,589
87									
88	Total Depr. and Amort	\$5,672,591		\$3,171,729	\$1,062,092	\$0	\$1,486,369	\$0	\$132,401
89									
90	TOTAL NON-SPEC. OPER EXP.	\$12,873,018		\$4,229,348	\$1,244,814	\$0	\$1,876,875	\$0	\$5,522,181

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***** FCC PART 59 ***** Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
104	CUSTOMER OPERATIONS EXPENSE								
105		\$1,332,900	N37	\$854,228	\$129,371	\$0	\$310,848	\$0	\$238,453
106	Marketing Allocable	0	Direct	0	0	0	0	0	0
107	Marketing Direct								
108		\$1,332,900		\$854,228	\$129,371	\$0	\$310,848	\$0	\$238,453
109	Total Marketing Expense								
110		\$1,464,997	N61	\$0	\$1,096	\$767,612	\$0	\$0	\$696,280
111	Operator Service Alloc	0	Direct	0	0	0	0	0	0
112	Operator Service Direct								
113		\$1,464,997		\$0	\$1,096	\$767,612	\$0	\$0	\$696,280
114	Total Operator Service								
115		\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0
116	Classified Directory	3133 319508	(F)	0	0	3133 319508	0	0	0
117	Alphabetical Directory	0	Direct	0	0	0	0	0	0
118	Foreign Directory								
119		\$3,133		\$0	\$0	\$3,133	\$0	\$0	\$0
120	Total Directory								
121		10538 87723	N40	\$8,300	\$1,246	\$0	\$2,994	\$0	\$0
122	Bus Ofc., EU Presubscription	0	(I)	0	0	0	0	0	0
123	Bus Ofc., Reserved	7143 54288	(H)	0	0	0	0	0	7143 54288
124	Bus Ofc., EU PL	364538 8016	(H)	0	0	0	0	364538 9016	0
125	Bus Ofc., EU Message	0	(I)	0	0	0	0	0	0
126	Bus Ofc., EU Reserved	0	(I)	0	0	0	0	0	0
127	Bus Ofc., IX Special Access	0	(I)	0	0	0	0	0	0
128	Bus Ofc., IX Switched Access	0	N40	0	0	0	0	0	0
129	Bus Ofc., IX Billing and Collection	0	(H)	0	0	0	0	0	0
130	Bus Ofc., Coin Collection & Admin	3278 427572	(D)	3278 427572	0	0	0	0	0
131	Bus Ofc., Reserved	0	(I)	0	0	0	0	0	0
132		\$385,531		\$9,578	\$1,246	\$0	\$2,994	\$384,569	\$7,144
133	Total Business Office								
134		\$55,280	(H)	0	0	0	0	55280 36389	0
135	Cust. Serv., Msg. Process	278866 1227	(H)	0	0	0	0	278866 1227	0
136	Cust. Serv., Other B&C	0	(H)	0	0	0	0	0	0
137	Cust. Serv., CABS	0	N21	0	0	0	0	0	0
138	Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0
139		\$332,146		\$0	\$0	\$0	\$0	\$332,146	\$0
140	Total Customer Service								
141		\$2,185,808		\$9,578	\$2,342	\$770,745	\$2,994	\$696,715	\$703,433
142	Total BO, CS, OS, Dir.								

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***** FCC PART 89 ***** Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
158 Other Cust. Serv. Alloc	\$24,353	142	\$107	\$28	\$8,587	\$33	\$7,782	\$7,837	
159 Other Cust. Serv. Direct	0	Direct	0	0	0	0	0	0	
160									
161 Total Other Cust. Serv	\$24,353		\$107	\$28	\$8,587	\$33	\$7,782	\$7,837	
162									
163 TOTAL CUSTOMER OPER EXP	\$3,543,081		\$883,913	\$131,738	\$779,332	\$313,876	\$704,478	\$949,724	
164									
165 "BIG-THREE" EXPENSES									
166									
167 Total PII Specific Exp	\$3,581,484	41	\$1,711,334	\$344,793	\$0	\$848,355	\$0	\$656,982	
168 Total PII Non-specific Exp	7000427 27	62 + 67 + 69	1057819	162523	0	390506	0	5389779	
169 Total Customer Operations	3543080 826	163	663913 3522	131738 4703	779332 1405	313875 5189	704477 6853	949723 8033	
170									
171 TOTAL "BIG THREE" EXPENSES	\$14,104,952		\$3,432,887	\$639,054	\$779,332	\$1,552,737	\$704,478	\$6,998,485	
172									
173 CORPORATE OPERATIONS EXPENSE:									
174									
175 Exec and Planning, Alloc	\$475,380	N64	\$115,698	\$21,538	\$28,266	\$52,332	\$23,743	\$235,803	
176 Exec and Planning, Direct	0	Direct	0	0	0	0	0	0	
177									
178 Total Exec and Planning	\$475,380		\$115,698	\$21,538	\$28,266	\$52,332	\$23,743	\$235,803	
179									
180 Admin & General, Allocable	\$4,701,886	N64	\$1,144,346	\$213,029	\$259,790	\$517,605	\$234,838	\$2,332,279	
181 Admin & General, Direct	0	Direct	0	0	0	0	0	0	
182									
183 Total Admin and Gen	\$4,701,886		\$1,144,346	\$213,029	\$259,790	\$517,605	\$234,838	\$2,332,279	
184									
185 TOTAL CORPORATE OPERATIO	\$5,177,266		\$1,280,044	\$234,567	\$288,056	\$569,937	\$258,581	\$2,568,081	
186									
187 NON-INCOME TAXES:									
188									
189 Non-income Taxes, Allocable	\$1,277,198	N37	\$628,888	\$123,984	\$0	\$297,858	\$0	\$228,488	
190 Non-income Taxes, Direct	0	Direct	0	0	0	0	0	0	
191									
192									
193 Total Non-income Taxes	\$1,277,198		\$628,888	\$123,984	\$0	\$297,858	\$0	\$228,488	
194									
195 TOTAL OPER. EXP. AND TAXES	\$26,432,008		\$8,491,528	\$2,079,677	\$1,085,388	\$3,906,900	\$983,058	\$9,925,457	

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SDPUC

----- ICC PART 69 ----- InterLATA Revenue Requirement Summary		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	Net Investment	\$16,799,337	052	\$11,172,443	\$3,060,024	\$0	\$2,524,359	\$0	\$42,511
14	Rate of Return	10.34%	819	10.34%	10.34%	10.34%	10.34%	10.34%	10.34%
15									
16	Return on Rate Base	\$1,737,051		\$1,155,231	\$316,407	\$0	\$261,019	\$0	\$4,399
17									
18	AFUDC	\$0	T37	0	0	0	0	0	0
19	ITC Amortization	0	T37	0	0	0	0	0	0
20	Other Return Adjustments	0	Direct	0	0	0	0	0	0
21									
22	Net Return	\$1,737,051		\$1,155,231	\$316,407	\$0	\$261,019	\$0	\$4,399
23									
24	Interest Expense	\$712,938	T67	474,141,244	129,662,7107	0	107,129,9198	0	1854,10269
25	Capitalized Payroll Taxes	0	T37	0	0	0	0	0	0
26	Depreciation Adjustment	0	T37	0	0	0	0	0	0
27	Other Income Adjustments	0	Direct	0	0	0	0	0	0
28									
29	After Tax Income	\$1,024,113		\$681,089	\$186,544	\$0	\$153,889	\$0	\$2,592
30									
31	State Income Taxes	\$0	29	\$0	\$0	\$0	\$0	\$0	\$0
32	Federal Income Taxes	466,790	29	310,440	25,027	0	70,142	0	1,181
33	Operating Expenses and Taxes	8634296,989	U195	5579282,264	1598351,808	3139,05847	1039821,207	391289,7476	22233,36536
34	Uncollectibles	278	Direct	270	0	0	0	0	8
35	Other Revenue Adjustments	0	Direct	0	0	0	0	0	0
36									
37	Basis for Gross Receipts Tax	10838138.79	16+31+32+33	7044652,975	1999994,865	3139,05847	1370982,408	391289,7476	27810,22768
38									
39									
40	Gross Receipts Tax	16308	37	10600	3009	5	2063	589	42
41									
42									
43	TOTAL REVENUE REQUIREMEN	\$10,854,725		\$7,055,823	\$2,002,904	\$3,144	\$1,373,045	\$391,859	\$27,860
44		*****		*****	*****	*****	*****	*****	*****

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Sheet "F"
 ENDED DECEMBER 31, 1988

18-Jul-89

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SDPUC

***** FCC PART 69 ***** InterLATA Investment Detail		Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	LAND AND SUPPORT ASSETS								
14									
15	Land Assets, Mortgage	\$107,000	T28	\$39,841	\$36,751	\$0	\$30,867	\$0	\$521
16	Land Assets, Private Line	0	T28	0	0	0	0	0	0
17	Total Land Assets	\$107,000		\$39,841	\$36,751	\$0	\$30,867	\$0	\$521
18									
19	Support Assets, Mortgage	6262572 870	T28	\$2,310,672	\$2,131,495	\$0	\$1,790,214	\$0	\$30,192
20	Support Assets, Private Line	17844 27564	T28	6,554	6,073	0	5,101	0	66
21	Total Support Assets	\$6,280,417		\$2,317,250	\$2,137,569	\$0	\$1,795,315	\$0	\$30,278
22									
23	Total Land and Supp. Assets	\$6,388,397		\$2,357,096	\$2,174,320	\$0	\$1,826,182	\$0	\$30,799
24									
25	CENTRAL OFFICE EQUIPMENT								
26									
27	Operator Sys., DA	\$0	(F)	\$0	\$0	\$0	\$0	\$0	\$0
28	Operator Sys., Other	383 858284	(I)	0	0	0	0	0	383 858284
29	Total Operator Systems	\$364		\$0	\$0	\$0	\$0	\$0	\$364
30									
31	Tandem Switching	\$385,947	(G)	\$0	\$0	\$0	\$385,947	\$0	\$0
32	Tandem Assigned	0	Direct	0	0	0	0	0	0
33	Total Tandem Switching	\$385,947		\$0	\$0	\$0	\$385,947	\$0	\$0
34									
35	Local Switching	\$4,057,278	(E)	\$0	\$4,057,278	\$0	\$0	\$0	\$0
36	Local Assigned	0	Direct	0	0	0	0	0	0
37	Total Local Switching	\$4,057,278		\$0	\$4,057,278	\$0	\$0	\$0	\$0
38									
39	Total Switching	\$4,443,224		\$0	\$4,057,278	\$0	\$385,947	\$0	\$0

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----- FCC PART 69 ----- InterLATA Investment Detail		Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
58	COE Exch Trunk	\$55,765	Direct	\$0	\$0	\$0	\$55,496	\$0	\$272
59	COE Exch Line - Message	3,815,375	(D)	38,5375,375	0	0	0	0	0
60	COE Exch Line - PL etc	2,729	(I)	0	0	0	0	0	7729 261419
61	COE Exch Line - Assigned	0	Direct	0	0	0	0	0	0
62	COE Interexchange, Message	413,260	(G)	0	0	0	413260,0341	0	0
63	COE Interexchange, PL	33,739	(I)	0	0	0	0	0	33738 8323
64	COE Interexchange, Assigned	0	(G)	0	0	0	0	0	0
65	COE H/R Message	2,012,517	(G)	0	0	0	2012518,065	0	0
66	COE H/R Assigned	0	Direct	0	0	0	0	0	0
67									
68	Total COE Transmission	\$6,343,366		\$3,815,375	\$0	\$0	\$2,491,273	\$0	\$38,740
69									
70	Total Central Office Equip	\$10,786,977		\$3,815,375	\$4,057,278	\$0	\$2,877,219	\$0	\$37,104
71									
72	TOT EQUIPMENT								
73									
74	Public Telephone	\$582,982	T43	\$582,982	\$0	\$0	\$0	\$0	\$0
75	Coinless Pay Phone	823	(D)	823	0	0	0	0	0
76	Customer Premises Equipment	0	T80	0	0	0	0	0	0
77									
78	Total TOT Equipment	\$582,982		\$582,982	\$0	\$0	\$0	\$0	\$0
79									
80	CABLE AND WIRE FACILITIES								
81									
82	Exchange PL and WATS	\$14,833	(I)	\$0	\$0	\$0	\$0	\$0	\$14,833
83	Exchange Message	20,735,063	(D)	20,735,063	0	0	0	0	0
84	Exchange Assigned	0	Direct	0	0	0	0	0	0
85									
86	Total Exchange Line C&WF	\$20,749,895		\$20,735,063	\$0	\$0	\$0	\$0	\$14,833
87									
88	Exchange Trunk, Message	\$71,525	Direct	\$0	\$0	\$0	\$71,229	\$0	\$296
89	Exchange Trunk, PL	888	Direct	0	0	0	875	0	11
90									
91	Total Exchange Trunk C&WF	\$72,410		\$0	\$0	\$0	\$72,104	\$0	\$307
92									
93	Interexchange Message	\$75,236	(G)	\$0	\$0	\$0	\$75,236	\$0	\$0
94	Interexchange PL, WATS	6,227	(I)	0	0	0	0	0	5,227
95	Interexchange Assigned	0	(G)	0	0	0	0	0	0
96									
97	Total Interexchange C&WF	\$80,463		\$0	\$0	\$0	\$75,236	\$0	\$5,227

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Schedule "R"
ENDING DECEMBER 31, 1986

16-JUL-86

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SDPUC

FCC PART 69 Inter-LATA Investment Detail		Part 36 Inter-LATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
111	H/R C&WF, Message	\$383,092	(G)	\$0	\$0	\$0	\$383,092	\$0	\$0
112	H/R C&WF, WATS	0	(H)	0	0	0	0	0	0
113	H/R C&WF, Assigned	0	Direct	0	0	0	0	0	0
114									
115	Total Host/Remote C&WF	\$383,092		\$0	\$0	\$0	\$383,092	\$0	\$0
116									
117	Total Cable and Wire Facil	\$21,285,861		\$20,735,083	\$0	\$0	\$530,432	\$0	\$20,365
118									
119	TANGIBLE ASSETS								
120									
121	Land and Support Leases	\$469,534	T29	\$173,242	\$159,808	\$0	\$134,221	\$0	\$2,264
122									
123	COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0
124	COE Tandem Switching Leases	0	34	0	0	0	0	0	0
125	COE Local Switching Leases	0	39	0	0	0	0	0	0
126	COE Transmission Leases	0	68	0	0	0	0	0	0
127									
128	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0
129									
130	IOT Equipment Leases	\$0	7B	\$0	\$0	\$0	\$0	\$0	\$0
131									
132	C&WF Leases	\$0	117	\$0	\$0	\$0	\$0	\$0	\$0
133									
134	Total Capital Leases	\$469,534		\$173,242	\$159,808	\$0	\$134,221	\$0	\$2,264
135									
136	Leasehold Impr, Alloc	\$834	T37	\$448	\$101	\$0	\$65	\$0	\$1
137	Leasehold Impr, Direct	0	Direct	0	0	0	0	0	0
138									
139	Total Leasehold Improvements	\$834		\$448	\$101	\$0	\$65	\$0	\$1
140									
141	Total Tangible Assets	\$470,188		\$173,888	\$159,909	\$0	\$134,306	\$0	\$2,265
142									
143									
144	TOTAL INTANGIBLE ASSETS	\$10,433	T37	\$7,348	\$1,685	\$0	\$1,399	\$0	\$24
145									
146									
147	PROPERTY HELD FOR FUTURE	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0

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----- FCC PART 89 ----- InterLATA Investment Detail		Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
161	PLANT UNDER CONSTRUCTION								
162									
163	Short-term	\$333,915	T46	\$233,778	\$54,011	\$0	\$45,363	\$0	\$765
164	Long term	37453 16974	T46	26221 17199	6058 084543	0	5098 10163	0	65 81178665
165									
166	Total Pk Under Const	\$371,369		\$259,997	\$60,069	\$0	\$50,451	\$0	\$851
167									
168									
169	TELEPHONE PLANT ADJUSTME	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0
170									
171	CLASS B RTB STOCK	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0
172									
173	MATERIALS AND SUPPLIES	\$45,173	T37	\$31,805	\$7,210	\$0	\$0,055	\$0	\$102
174									
175	CASH WORKING CAPITAL	\$227,414	T37	\$160,119	\$36,298	\$0	\$30,485	\$0	\$514
176									
177	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0

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***** FCC PART 69 ***** InterLATA Reserves and Deferrals		Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	ACCUM DEPRECIATION, TPIS								
14									
15	Support Assets	\$1,877,841	T28	\$692,858	\$639,137	\$0	\$536,798	\$0	\$9,053
16	COE Switching	2,051,748	R44	0	1,873,528	0	178,218	0	0
17	COE Operator	258	R32	0	0	0	0	0	258
18	COE Transmission	3,370,425	R68	2,027,219	0	0	1,323,685	0	19,521
19	IOT Equipment	377,582	R78	377,582	0	0	0	0	0
20	Cable and Wire Facilities	12,520,290	R117	12,190,312	0	0	311,999	0	11,980
21	Other Plant	22,670	T37	15,962	3,618	0	3,039	0	51
22									
23	Total Accum Depr. TPIS	\$20,220,813		\$15,309,932	\$2,518,278	\$0	\$7,353,739	\$0	\$40,664
24									
25	ACCUM AMORTIZATION								
26									
27	Accum Depreciation PHFU	0	T37	\$0	\$0	\$0	\$0	\$0	\$0
28	Accum Amort. Tangible Inv	155,944	T37	109,798	24,889	0	20,904	0	353
29	Accum Amort. Intang Inv	2,067	T37	1,458	330	0	277	0	5
30	Accum Amort. Other	0	T37	0	0	0	0	0	0
31									
32	Tot Accum Amortization	\$158,012		\$111,254	\$25,219	\$0	\$21,181	\$0	\$357
33									
34	Total Accum Depr/Amort	\$20,378,824		\$15,421,186	\$2,541,497	\$0	\$7,374,920	\$0	\$41,221
35									
36									
37	ACCUM DEF. INC TAXES, NET								
38									
39	Support Assets	\$768,635	T28	\$294,669	\$271,819	\$0	\$228,297	\$0	\$3,850
40	COE Switching	682,515	R44	0	623,231	0	59,285	0	0
41	COE Operator	(5)	R32	0	0	0	0	0	(5)
42	COE Transmission	635,549	R68	382,265	0	0	249,603	0	3,681
43	IOT Equipment	73,570	R78	73,570	0	0	0	0	0
44	Cable and Wire Fac	769,221	R117	776,640	0	0	19,916	0	765
45	Unclassified	1,106	T37	779	177	0	148	0	3
46									
47	Total Accum Def. Inc Taxes	\$2,990,592		\$1,529,823	\$895,228	\$0	\$557,249	\$0	\$8,294

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***** FCC PART 5B ***** Apportionment Factors		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	Central Office Equipment	\$10,788,977	R70	\$3,615,375	\$4,057,278	\$0	\$2,877,219	\$0	\$37,104
14	Info. Orig./Term. Eqpt	582,962	R78	582,962	0	0	0	0	0
15	C&W Facilities	21,285,861	R117	20,735,083	0	0	530,432	0	20,368
16									
17	Total	\$32,655,800		\$25,133,400	\$4,057,278	\$0	\$3,407,657	\$0	\$57,471
18	Factor	1.000000		0.786648	0.124244	0.000000	0.104351	0.000000	0.001760
19									
20	Sum. Sw., Trans., Other	\$7,522,400	17	\$0	\$4,057,278	\$0	\$3,407,652	\$0	\$57,471
21	Factor	1.000000		0.000000	0.539359	0.000000	0.453001	0.000000	0.007640
22									
23	Central Office Equipment	\$10,788,977	R70	\$3,815,375	\$4,057,278	\$0	\$2,877,219	\$0	\$37,104
24	Info. Orig./Term. Eqpt	582,962	R78	582,962	0	0	0	0	0
25	C&W, Excl. Exch. Messages	550,799	R117-83	0	0	0	530,432	0	20,368
26									
27	Total	\$11,920,738		\$4,398,338	\$4,057,278	\$0	\$3,407,652	\$0	\$57,471
28	Factor	1.000000		0.368965	0.340355	0.000000	0.285859	0.000000	0.004821
29									
30	General Support Facilities	\$6,388,397	R25	\$2,357,098	\$2,174,320	\$0	\$1,826,182	\$0	\$30,793
31	Central Office Equipment	10,788,977	13	3,815,375	4,057,277.715	0	2,877,219.433	0	37,104.18576
32	Info. Orig./Term. Eqpt	582,962	14	582,962	0	0	0	0	0
33	C&W Facilities	21,285,861	15	20,735,083	0	0	530,432.1454	0	20,368.49814
34	Equal Access Investment	0	R177	0	0	0	0	0	0
35									
36	Total	\$38,044,197		\$27,490,497	\$8,231,598	\$0	\$5,233,833	\$0	\$88,270
37	Factor	1.000000		0.704087	0.159004	0.000000	0.134049	0.000000	0.002281
38									
39	Sum. Com. Ln., Sw., Trans.	\$38,955,928	36	\$27,490,487	\$8,231,598	\$0	\$5,233,833	\$0	\$0
40	Factor	1.000000		0.705882	0.159985	0.000000	0.134353	0.000000	0.000000
41									
42	COE Cat. 2 Factor	1.000000	Direct	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000
43	IOT Cat. 1 Factor	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
44									
45	Total TPIS	\$39,524,798	Q28	\$27,671,530	\$6,393,172	\$0	\$5,369,537	\$0	\$90,558
46	Factor	1.000000		0.700106	0.181751	0.000000	0.135852	0.000000	0.002291

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***** FCC PART 69 ***** Apportionment Factors		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
00	Interstate Equity Factor	0 000000	Direct	0 000000	0 000000	0 000000	0 000000	0 000000	0 000000
01	Wtd Std Work Seconds	1 000000	Direct	1 000000	0 000000	0 000000	0 000000	0 000000	0 000000
02									
03	"BIG THREE" Expenses	\$3,232,372	U171	\$2,057,679	\$480,596	\$2,111	\$414,703	\$283,065	\$8,221
04	Factor	1 000000		0 836565	0 150538	0 000653	0 126297	0 081364	0 002543
05									
06	Net Investment	16799337 14	P13	11172442 65	3060024 213	0	2524359 353	0	42511 0325
07	Factor	1 000000		0 665053	0 182151	0 000000	0 150265	0 000000	0 002531

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***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
57	NON-SPECIFIC OPER EXP								
58									
59	Oth Pll and Equip Alloc	(\$8,987)	T18	(\$6,917)	(\$1,117)	\$0	(\$938)	\$0	(\$16)
60	Oth Pll and Equip Direct	0	Direct	0	0	0	0	0	0
61									
62	Total Oth Pll & Equip	(\$8,987)		(\$6,917)	(\$1,117)	\$0	(\$938)	\$0	(\$16)
63									
64	Network Operations Alloc	\$890,331	T18	\$589,857	\$111,363	\$0	\$93,533	\$0	\$1,577
65	Network Operations Direct	0	Direct	0	0	0	0	0	0
66									
67	Total Network Oper Exp	\$890,331		\$589,857	\$111,363	\$0	\$93,533	\$0	\$1,577
68									
69	Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0
70									
71	Depr., Support Assets	\$143,991	R23	\$53,126	\$49,008	\$0	\$41,181	\$0	\$894
72	Depr., COE Switching	763,749	R44	0	697,409	0	66,341	0	0
73	Depr., COE Operator	(689)	R32	0	0	0	0	0	(689)
74	Depr., COE Transmission	418,898	R68	250,753	0	0	163,731	0	2,415
75	Depr., IOT Equipment	42,874	R78	42,874	0	0	0	0	0
76	Depr., C&W Facilities	1,763,319	R117	1,717,691	0	0	43,941	0	1,687
77	Depr., PHFU	0	R147	0	0	0	0	0	0
78									
79	Total Depreciation Expense	\$3,128,943		\$2,064,246	\$748,417	\$0	\$315,174	\$0	\$4,107
80									
81	Amort., Tangible Assets	\$98,916	R141	\$36,541	\$33,642	\$0	\$28,256	\$0	\$477
82	Amort., Intangible Assets	384	R144	271	61	0	52	0	1
83	Other Amortization	0	Direct	0	0	0	0	0	0
84	Direct Assigned Amort.	4,081	Direct	0	0	0	0	0	4,081
85									
86	Total Amortization Exp.	\$103,382		\$36,812	\$33,704	\$0	\$28,307	\$0	\$4,558
87									
88	Total Depr. and Amort.	\$3,233,325		\$2,101,058	\$780,121	\$0	\$343,481	\$0	\$8,685
89									
90	TOTAL NON-SPEC OPER EXP.	\$4,120,669		\$2,783,998	\$890,368	\$0	\$438,076	\$0	\$10,227

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----- FCC PART 69 ----- Operating Expenses and Taxes	Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
104 CUSTOMER OPERATIONS EXPENSE								
105 Marketing, Allocable	\$206,333	T37	\$146,685	\$33,251	\$0	\$27,927	\$0	\$471
107 Marketing, Direct	0	Direct	0	0	0	0	0	0
108 Total Marketing Expense	\$206,333		\$146,685	\$33,251	\$0	\$27,927	\$0	\$471
110 Operator Service, Alloc	\$719	T51	\$719	\$0	\$0	\$0	\$0	\$0
112 Operator Service, Direct	0	Direct	0	0	0	0	0	0
113 Total Operator Service	\$719		\$719	\$0	\$0	\$0	\$0	\$0
115 Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0
117 Alphabetical Directory	2,081	(F)	0	0	2081,17056	0	0	0
118 Foreign Directory	0	Direct	0	0	0	0	0	0
119 Total Directory	\$2,081		\$0	\$0	\$2,081	\$0	\$0	\$0
121 Bus. Ofc., EU Presubscription	0	T40	\$0	\$0	\$0	\$0	\$0	\$0
123 Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	15,091,992
124 Bus. Ofc., EU PL	15,091,992	(H)	0	0	0	0	49,340,52846	0
125 Bus. Ofc., EU Message	49,340,52849	(H)	0	0	0	0	0	0
126 Bus. Ofc., EU Reserved	0	(I)	0	0	0	0	0	1083,683196
127 Bus. Ofc., IX Special Access	1083,683196	(I)	0	0	0	0	0	0
128 Bus. Ofc., IX Switched Access	7579,80241	T40	5,349	1,213	0	1,018	0	0
129 Bus. Ofc., IX Billing and Collection	42,991,39323	(H)	0	0	0	0	42,991,39323	0
130 Bus. Ofc., Coin Collection & Admin	31,485,70578	(D)	31,485,70578	0	0	0	0	0
131 Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0
132 Total Business Office	\$132,502		\$36,835	\$1,213	\$0	\$1,018	\$92,338	\$1,099
134 Cust. Serv., Msg Process	\$7,680	(H)	0	0	0	0	7679,924834	0
136 Cust. Serv., Other B&C	159,391,8515	(H)	0	0	0	0	159,391,8515	0
137 Cust. Serv., CABS	95790	T21	0	51665,24428	0	43392,9259	0	731,8209199
138 Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0
139 Total Customer Service	\$262,862		\$0	\$51,865	\$0	\$43,393	\$167,672	\$732
141 Total SO, CS, OS, Dir.	\$388,164		\$37,564	\$52,878	\$2,081	\$44,411	\$259,410	\$1,831

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***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
158 Other Cust. Serv., Alloc	\$5,610	142	\$529	\$745	\$29	\$626	\$3,655	\$26	
159 Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	
161 Total Other Cust. Serv.	\$5,610		\$529	\$745	\$29	\$626	\$3,655	\$26	
163 TOTAL CUSTOMER OPER. EXP	\$512,107		\$184,768	\$88,874	\$2,111	\$72,964	\$283,065	\$2,327	
165 "BIG-THREE" EXPENSES									
167 Total Pti. Specific Exp	\$1,732,921	41	\$1,199,970	\$289,475	\$0	\$249,144	\$0	\$4,331	
168 Total Pti. Non-specific Exp	\$57344 0894	62 + 57 + 69	882941	110247	0	82595	0	1532	
169 Total Customer Operations	\$12107 4393	163	164767 6417	65873 52746	2110 500159	72963 0772	263064 5056	2327 368283	
171 TOTAL "BIG THREE" EXPENSES	\$3,232,372		\$2,057,679	\$486,598	\$2,111	\$414,703	\$283,065	\$8,221	
173 CORPORATE OPERATIONS EXPENSE									
175 Exec. and Planning, Alloc	\$144,648	T64	\$92,079	\$21,775	\$94	\$18,558	\$11,772	\$368	
176 Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	
178 Total Exec. and Planning	\$144,648		\$92,079	\$21,775	\$94	\$18,558	\$11,772	\$368	
180 Admin. & General, Allocable	\$1,430,660	T64	\$910,737	\$215,369	\$934	\$183,549	\$116,433	\$3,839	
181 Admin. & General, Direct	0	Direct	0	0	0	0	0	0	
183 Total Admin. and Gen.	\$1,430,660		\$910,737	\$215,369	\$934	\$183,549	\$116,433	\$3,839	
185 TOTAL CORPORATE OPERATIO	\$1,575,308		\$1,002,816	\$237,144	\$1,029	\$202,107	\$128,205	\$4,006	
187 NON-INCOME TAXES:									
189 Non-income Taxes, Allocable	\$593,294	T37	\$417,730	\$94,892	\$0	\$79,530	\$0	\$1,341	
190 Non-income Taxes, Direct	0	Direct	0	0	0	0	0	0	
193 Total Non-income Taxes	\$593,294		\$417,730	\$94,892	\$0	\$79,530	\$0	\$1,341	
195 TOTAL OPER. EXP. AND TAXES	\$8,834,297		\$5,579,282	\$1,599,552	\$3,139	\$1,039,821	\$391,270	\$22,233	

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SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME SDPUC
 PERIOD ADDRESSED ENDING DECEMBER 31, 1995
 RUN DATE AND TIME 16-JUL-95 10 47 12 AM

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

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
				Message Telephone Service		Private Line			
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
21 PLANT INVESTMENT DETAIL	1,469,126	---	---	---	---	---	---	---	---
22 Land, Allocable	0	---	0	0	0	0	0	0	
22 Land, Direct	4,531,661	---	---	---	---	---	---	---	
23 Motor Vehicles	0	---	---	---	---	---	---	---	
24 Aircraft	0	---	---	---	---	---	---	---	
25 Special Purpose Vehicles	49,001	---	---	---	---	---	---	---	
26 Garage Work Equipment	4,554,516	---	---	---	---	---	---	---	
27 Other Work Equipment	68,657,588	---	---	---	---	---	---	---	
28 Buildings, Allocable	0	---	0	0	0	0	0	0	
28 Buildings, Direct	571,153	---	---	---	---	---	---	---	
30 Furniture	2,907,182	---	---	---	---	---	---	---	
31 Office Equipment	8,077,433	---	---	---	---	---	---	---	
32 General Purpose Computers	0	---	---	---	---	---	---	---	
33 CAT 1 Oper. Sys. TSPS	0	---	---	---	---	---	---	---	
34 CAT 1 Oper. Sys. Other TSPS	0	---	---	---	---	---	---	---	
35 CAT 1 Oper. Sys. Aux. Pos	1328/14	---	941,285	364	387,085	0	0	387,449	
36 CAT 1 Oper. Sys. Other	7457605	---	---	---	---	---	---	---	
37 CAT 2 Tandem Sw. Allocable	0	---	0	0	0	0	0	0	
38 CAT 2 Tandem Sw. Direct	60839999	---	0	0	0	0	0	0	
39 CAT 3 Local Sw. Allocable	0	---	0	0	0	---	---	---	
40 CAT 3 Local Sw. Direct	12974496	---	---	---	---	---	---	---	
41 CAT 4 12 Exchange Trunk	23752368	---	20,869,781	0	0	12,196	2,870,409	2,882,605	
42 CAT 4 12 Exch. Tr. Direct	40160304	---	---	---	---	---	---	---	
43 CAT 4 13 Exch. Ln. Msg. PL & W	0	---	---	---	---	---	---	---	
44 Reserved	0	---	0	0	0	0	0	0	
45 CAT 4 13 Direct	20975557	---	---	---	---	---	---	---	
46 CAT 4 23 Message, PL & WATS	0	---	0	0	0	0	0	0	
47 Reserved	0	---	0	0	0	0	0	0	
48 CAT 4 23 Direct	14482707	---	---	---	---	---	---	---	
48 CAT 4 3 H/R Message	0	---	0	0	0	0	0	0	
50 CAT 4.3 WATS	0	---	0	0	0	0	0	0	
51 CAT 4.3 Direct	5844781	---	---	---	---	---	---	---	
52 CAT 1 Other IOT Equipment	32239	---	28,657	1,430	2,152	0	0	3,582	
53 CAT 1 Coinless Pay Phones	---	---	---	---	---	---	---	---	

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SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

SDPUC
ENDING DECEMBER 31, 1995

		intrastate								
----- FCC PART 35 -----		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)				(C)	(D)	InterLATA	IntraLATA		InterLATA	IntraLATA	(I)
70	CAT 2 CP Equipment	1	---	1	0	0	0	0	0	0
71	Reserved	0	---	---	---	---	---	---	---	---
72	Reserved	0	---	---	---	---	---	---	---	---
73	CAT 1.3 Joint Msg. Cat. 1.1 & 1.2	218304348	---	---	---	---	---	---	---	---
74	Other CAT 1 C&WF	---	---	0	0	0	0	0	0	0
75	CAT 2 C&WF	2294371	---	---	---	---	---	---	---	---
76	CAT 2 C&WF, Wideband	18511879	---	13,276,853	0	0	38,128	6,193,900	6,235,028	
77	CAT 3 Joint Message & PL/WATS	3263104	---	---	---	---	---	---	---	---
78	Reserved	0	---	---	---	---	---	---	---	---
79	CAT 3 Direct	529	---	28	0	501	0	0	0	501
80	CAT 4 Message	2758853	---	---	---	---	---	---	---	---
81	CAT 4 WATS	0	---	0	0	0	0	0	0	0
82	CAT 4 Direct	0	---	0	0	0	0	0	0	0
83	Allocable Support Leases	6,388,288	---	---	---	---	---	---	---	---
84	Direct Support Leases	0	---	0	0	0	0	0	0	0
85	COE Operator	0	---	---	---	---	---	---	---	---
86	COE Tandem Switch	0	---	---	---	---	---	---	---	---
87	COE Local Switch	0	---	---	---	---	---	---	---	---
88	COE Transmission	0	---	---	---	---	---	---	---	---
89	COE Direct	0	---	0	0	0	0	0	0	0
90	IOT Leases	0	---	0	0	0	0	0	0	0
91	C&WF Leases	0	---	0	0	0	0	0	0	0
92	Leasehold Imp. Land etc.	8,828	---	---	---	---	---	---	---	---
93	Leasehold Imp. COE Switching	0	---	---	---	---	---	---	---	---
94	Leasehold Imp. COE Operator	0	---	---	---	---	---	---	---	---
95	Leasehold Imp. COE Trans.	0	---	---	---	---	---	---	---	---
96	Leasehold Imp. IOT	0	---	0	0	0	0	0	0	0
97	Leasehold Imp. C&WF	0	---	0	0	0	0	0	0	0
98	Leasehold Imp. Other	0	---	0	0	0	0	0	0	0
99	Allocable Acct. No. 2690	141,848	---	---	---	---	---	---	---	---
100	Direct Acct. No. 2690	0	---	0	0	0	0	0	0	0
101	Materials and Supplies	480,928	---	---	---	---	---	---	---	---
102	RTB Stock	0	---	---	---	---	---	---	---	---
103	Tela. Pll. Adjust - Alloc.	0	---	---	---	---	---	---	---	---
104	Tela. Pll. Adjust - Direct	0	---	0	0	0	0	0	0	0
105	Other Assets, Net	0	---	0	0	0	0	0	0	0
106	Other Liab., Def. Cr., Net	681,940	---	484,784	23,408	64,877	160	18,743	87,178	

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SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

SDPUC
ENDING DECEMBER 31, 1995

----- FCC PART 36 -----		TOTAL COMPANY	Source/ Allocator	Intrastate							
				Intrastate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE		
					InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)			
127	TPUC - Short Term, Alloc	4,543,102	---	---	0	0	0	0	0	0	
128	TPUC - Short Term, Direct	0	---	---	0	0	0	0	0	0	
125	TPUC - Long Term, Alloc	509,571	---	---	0	0	0	0	0	0	
126	TPUC - Long Term, Direct	0	---	---	0	0	0	0	0	0	
127											
128	RESERVES AND DEFERRALS										
129	Acc Depr Support Assets	25,549,056	---	---							
130	Acc Depr COE Switching	45,390,991	---	---							
131	Acc Depr COE Operator	943,705	---	---							
132	Acc Depr COE Transmission	59,582,608	---	---							
133	Acc Depr IOT Equipment	3,601,135	---	---					0	22,870	
134	Acc Depr Cable and Wire Facilities	133,296,852	---	159,104	22,670	0	0				
135	Acc Depr Other Plant	178,774	---	---							
136	Accum Amort, Tangible Inv	2,121,706	---	---					0	0	
137	Accum Amort, Intang Inv	28,128	---	0	0	0	0				
138	Accum Amort, Other	0	---	---							
139	Acc Def IT Support Assets	10,865,870	---	---							
140	Acc Def IT COE Switching	15,099,350	---	---							
141	Acc Def IT COE Operator	(18,243)	---	---							
142	Acc Def IT COE Trans	11,235,280	---	---							
143	Acc Def IT IOT Equipment	740,833	---	---					0	1,109	
144	Acc Def IT C&WF	8,508,883	---	9,356	1,106	0	0				
145	Acc Def IT Unclassified	10,482	---	---							
146											
147	OPERATING EXPENSES AND TAXES:										
148	Network Support, Alloc	105,178	---	---	0	0	0	0	0	0	
149	Network Support, Direct	0	---	---	0	0	0	0	0	0	
150	General Support, Alloc	7,159,211	---	---	0	0	0	0	0	0	
151	General Support, Direct	0	---	---	0	0	0	0	0	0	
152	Central Office Eq, Alloc	5,698,104	---	0	0	0	0	0	0	0	
153	Central Office Eq, Direct	0	---	---							
154	Cust Premises Equip	2,380	---	---							
155	Coinless Pay Phone Exp	3,254	---	---							
156	Other IOT	949,178	---	0	0	0	0	0	0	0	
157	IOT Direct	0	---	---							
158	Cable & Wire, Alloc	8,687,645	---	0	0	0	0	0	0	0	
159	Cable & Wire, Direct	0	---	---							

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SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

SDPUC
ENDING DECEMBER 31, 1995

		Intrastate							
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE
***** FCC PART 35 *****					InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
176	Oth Pll and Equip, Alloc	(122,273)	---	---	---	---	---	---	---
177	Oth Pll and Equip, Direct	---	---	0	0	0	0	0	0
178	Network Operations, Alloc	12,185,078	---	---	---	---	---	---	---
179	Network Operations, Direct	0	---	0	0	0	0	0	0
180	Total Access Expense	5,094,710	---	4,489	0	5,090,221	0	0	5,090,221
181	Depr., Support Assets	1,859,081	---	---	---	---	---	---	---
182	Depr., COE Switching	16,896,508	---	---	---	---	---	---	---
183	Depr., COE Operator	(2,516,907)	---	---	---	---	---	---	---
184	Depr., COE Transmission	7,389,955	---	---	---	---	---	---	---
185	Depr., IOT Equipment	429,600	---	---	---	---	---	---	---
186	Depr., C&W Facilities	18,773,121	---	---	---	---	---	---	---
187	Amort., Tangible Assets	1,345,809	---	---	---	---	---	---	---
188	Amort., Intangible Assets	5,228	---	---	---	---	---	---	---
189	Other Amortization	---	---	0	0	0	0	0	0
190	Direct Assigned Amort.	31,881	---	27,800	4,081	0	0	0	4,081
191	Marketing, Allocable	6,161,708	---	---	---	---	---	---	---
192	Marketing, Direct	169,211	---	169,211	0	0	0	0	0
193	Operator Service, Alloc	3,689,008	---	---	---	---	---	---	---
194	Operator Service, Direct	0	---	0	0	0	0	0	0
195	Classified Directory	0	---	0	0	0	0	0	0
196	Alphabetical Directory	48,956	---	---	---	---	---	---	---
197	Foreign Directory	0	---	---	---	---	---	---	---
198	Bus. Ofc., EU Presubscription	4,782,710	---	---	---	---	---	---	---
199	Bus. Ofc., EU MTS & WATS	1,768,793	---	---	---	---	---	---	---
200	Bus. Ofc., EU Access P/L & all Ot	1,257,688	---	---	---	---	---	---	---
201	Bus. Ofc., IXC Special Access	115,114	---	---	---	---	---	---	---
202	Bus. Ofc., IXC Switched Access	48,943	---	---	---	---	---	---	---
203	Bus. Ofc., IXC B & C Services	141,795	---	---	---	---	---	---	---
204	Coin Collect & Admin.	307,718	---	---	---	---	---	---	---
205	Cust. Svc., Direct	33,894	---	19,824	0	43,870	0	0	43,870
206	Cust. Serv., Msg Process	52,211	---	---	---	---	---	---	---
207	Cust. Serv., Other B&C	1,969,151	---	---	---	---	---	---	---
208	Cust. Serv., CABS	191,580	---	---	---	---	---	---	---
209	Cust. Serv., EU Common Line	98,377	---	98,377	0	0	0	0	0
210	Other Cust. Serv., Alloc	146,640	---	---	---	---	---	---	---
211	Other Cust. Serv., Direct	0	---	0	0	0	0	0	0
212	Exec. and Planning, Alloc	2,872,414	---	---	---	---	---	---	---
213	Exec. and Planning, Direct	0	---	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

SDPUC
ENDING DECEMBER 31, 1995

----- FCC PART 26 -----	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
				Message Telephone Service		Private Line			
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
230 Admin & General, Allocable	23,443,234	--	--	--	--	--	--	--	--
231 Admin & General, Direct	0	--	0	0	0	0	0	0	
232 Non-income Taxes, Allocable	8,072,091	--	--	--	--	--	--	--	
233 Non-income Taxes, Direct	0	--	0	0	0	0	0	0	
234									
235 OTHER INCOME STATEMENT									
236 State Income Tax Rate	0.09%	--	--	--	--	--	--	--	
237 Federal Income Tax Rate	31.23%	--	--	--	--	--	--	--	
238 Gross Receipts Tax Rate	0.15%	--	--	--	--	--	--	--	
239 Rate of Return	10.34%	--	--	--	--	--	--	--	
240 AFUDC	0	--	--	--	--	--	--	--	
241 ITC Amortization	0	--	--	--	--	--	--	--	
242 Other Return Adjustments	0	--	0	0	0	0	0	0	
243 Contributions	0	--	--	--	--	--	--	--	
244 Interest Expense	9,737,793	--	--	--	--	--	--	--	
245 Capital Lease Expense	0	--	--	--	--	--	--	--	
246 Capitalized Payroll taxes	0	--	--	--	--	--	--	--	
247 Depreciation Adjustment	0	--	--	--	--	--	--	--	
248 Other Income Adjustments	0	--	0	0	0	0	0	0	
249 Uncollectibles	591,592	--	431,385	276	159,643	2	286	160,207	
250 Other Revenue Adjustments	0	--	0	0	0	0	0	0	
251 Other Revenue Taxes	0	--	0	0	0	0	0	0	
252									

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SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

SDPUC
ENDING DECEMBER 31, 1995

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Other	Interstate		Intrastate		TOTAL INTRASTATE
				Private Line		Private Line		
				InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
271 Working Loops	309,076	—	12,229	0	0	21	2,488	2,517
272 Equivalent Interexchange Cst. Mlt.	2,096,337	—	166,402	352	0	3,310	243,041	246,351
273 Interexchange Circuit Terminations	16,788	—	1,285	2	0	27	2,523	2,550

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**BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA**

IN THE MATTER OF THE ESTABLISHMENT)
OF SWITCHED ACCESS RATES FOR U S)
WEST COMMUNICATIONS, INC.)
)

ORDER GRANTING
INTERVENTION AND
SUSPENDING TARIFF
TC96-107
)

On June 24, 1996, U S WEST Communications, Inc (U S WEST) filed for approval by the Public Utilities Commission (Commission) its 1995 Intrastate Switched Access Rate Study

On June 27, 1996, the Commission electronically transmitted notice of the filing and the intervention deadline of July 12, 1996, to interested individuals and entities. The following companies sought intervention: Sprint Communications Company (Sprint) on July 5, 1996; MCI Telecommunications Corporation (MCI) on July 9, 1996; Express Communications, Inc (Express) on July 9, 1996; AT&T Communications of the Midwest, Inc. (AT&T) on July 10, 1996; Telecommunications Action Group (TAG) on July 11, 1996; and Dakota Cooperative Telecommunications, Inc. (DCT) on July 12, 1996.

The Commission has jurisdiction over this matter pursuant to SDCL Chapters 1-26 and 49-31 and ARSD 20:10.01:15.02, 20:10.01:15.05, 20:10.27.07, 20:10.27.08 and 20:10.27.14

On July 30, 1996, at its regularly scheduled meeting, the Commission considered this matter. Commission Staff recommended that pursuant to SDCL 49-31-12.4(2), the Commission suspend the increase in rates for 120 days. The Commission found that Sprint, MCI, Express, AT&T, TAG and DCT's Petitions to Intervene were timely filed and demonstrated good cause to grant intervention. The Commission further found that pursuant to SDCL 49-31-12.4, that the rate increase be suspended for 120 days. It is therefore

ORDERED that Sprint, MCI, Express, AT&T, TAG and DCT's Petitions to Intervene are granted; and it is further

ORDERED that the tariff sheets be suspended for 120 days from the proposed effective date of the rate.

Dated at Pierre, South Dakota, this 9th day of August, 1996.

CERTIFICATE OF SERVICE
The undersigned hereby certifies that this document has been served today upon all parties of record in this docket, as listed on the docket service list, by facsimile or by first class mail, in properly addressed envelopes, with charges prepaid thereon.
By: <u><i>Debbie Kabis</i></u>
Date: <u>8/9/96</u>
(OFFICIAL SEAL)

BY ORDER OF THE COMMISSION:

Kenneth Stofferahn
KENNETH STOFFERAHN, Chairman

James A. Burg
JAMES A. BURG, Commissioner

OLINGER, LOVALD, ROBBENNOLT & McCAHREN, P.C.

117 EAST CAPITOL

P.O. BOX 66

PIERRE, SOUTH DAKOTA 57501-0066

RONALD D. OLINGER
JOHN S. LOVALD
JAMES ROBBENNOLT
LEE C. "KIT" McCAHREN
WADE A. REIMERS

August 20, 1996

TELEPHONE 224-8851
AREA CODE 605
FAX 605-224-8267

RECEIVED

AUG 21 1996

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

William Bullard, Jr., Executive Director
SD PUC, State Capitol
500 E. Capitol
Pierre, SD 57501

RE: Docket TC96-107

Dear Mr. Bullard:

Enclosed herewith please find original and 11 copies of AT&T's Motion For Permission to Serve AT&T Communications of the Midwest, Inc.'s First Set of Data Requests and Requests for Production of Documents on U S WEST Communications, Inc. and to Expedite Discovery with regard to the above-captioned docket.

Please furnish a file stamped copy to me.

Yours very truly,


JOHN S. LOVALD
Attorney at Law

JSL/le

Enclosure

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RECEIVED

AUG 21 1996

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

IN THE MATTER OF THE ESTABLISHMENT) DOCKET TC96-107
OF SWITCHED ACCESS RATES FOR)
U S WEST COMMUNICATIONS, INC.)
)

MOTION FOR PERMISSION TO SERVE AT&T COMMUNICATIONS OF
THE MIDWEST, INC.'S FIRST SET OF DATA REQUESTS AND
REQUESTS FOR PRODUCTION OF DOCUMENTS ON
U S WEST COMMUNICATIONS, INC. AND TO EXPEDITE DISCOVERY

AT&T Communications of the Midwest, Inc. (AT&T), hereby moves pursuant to SDCL 1-26-19.2, and ARSD 20:10:01:22:01 for permission to serve its First Set of Data Requests and Requests for Production of Documents on U S WEST Communications, Inc. (U S WEST) and for an Order requiring U S WEST to file and serve its answers and responses within 30 days from the entry of the Order authorizing discovery, or such accelerated date, in the event the Commission has issued a procedural scheduling order, requiring a date be set shorter than 30 days.

A copy of AT&T's Data Requests and Requests for Production of Documents is attached hereto as Exhibit A.

DATED August 20th 1996

Respectfully submitted,

AT&T Communications of the Midwest,
Inc.

By: 

John S. Lovelace
Olinger, Lovald, Robbennolt &
McCahren, P.C.
117 E. Capitol, PO Box 66
Pierre, SD 57501
(605)224-8851

Mary Tribby, Esq.
AT&T Law Department, 15th Floor
1875 Lawrence St.
Denver, Colorado 80202
(303)298-6508

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that I have served a true and correct copy of
MOTION FOR PERMISSION TO SERVE AT&T COMMUNICATIONS OF THE MIDWEST.

Page 2

INC.'S FIRST SET OF DATA REQUESTS AND REQUESTS FOR PRODUCTION OF DOCUMENTS ON U S WEST COMMUNICATIONS, INC. AND TO EXPEDITE DISCOVERY upon the following:

William P. Heaston, Chief Counsel
U S West Communications, Inc.
1801 California, Suite 5100
Denver, Colorado 80202

David A. Gerdes
Attorney at Law
PO Box 160
Pierre, SD 57501

Thomas J. Welk
Boyce Murphy McDowell
101 North Phillips Avenue, #600
Sioux Falls, SD 57102

Robert C. Riter Jr.
Attorney at Law
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Pierre, SD 57501

Donald A. Low
Sprint Communications Company L.P.
8140 Ward Parkway SE
Kansas City, MO 64114

Brian B. Meyer
Attorney at Law
PO Box 89
Onida, SD 57564

Pamela Robinson
Manager, Regulatory Affairs
LDDS Worldcom
1705 S. Capital of Texas Hwy Ste 100
Austin, TX 78746

Robert G. Marmet
Attorney at Law
DCT
PO Box 66
Irene, SD 57037

by first class mail, postage prepaid, on this 27th day of August, 1996.



John S. Loyalty

EXHIBIT A

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA

IN THE MATTER OF THE)
ESTABLISHMENT OF SWITCHED) DOCKET NO.
ACCESS RATES BY U S WEST) TC96-107
COMMUNICATIONS, INC.)

AT&T'S FIRST DATA REQUESTS AND
REQUESTS FOR PRODUCTION OF DOCUMENTS
TO U S WEST COMMUNICATIONS, INC.

TO: US WEST COMMUNICATIONS, INC., and WILLIAM P. HEASTON, and
THOMAS J. WELK, ITS COUNSEL.

AT&T Communications of the Midwest, Inc. (hereinafter "AT&T"),
pursuant to Chapter 20:10:01:22:01 of the General Rules of Practice and Procedure of
this Commission and Rules §15-6-26 et seq. of the South Dakota Rules of Procedure in
Circuit Courts, submits the following Data Requests and Requests for Production of
Documents to be responded to by U S WEST Communications, Inc. ("U S WEST").

INSTRUCTIONS

1. Each Data Request should be answered fully as soon as possible to expedite Commission proceedings in the above-referenced matter. It shall not be sufficient to state that the information is provided in U S West's proposed direct testimony unless a specific page and line number are provided as well.

2. "U S WEST" means U S WEST Communications, Inc. and any director, officer, employee, servant, agent, consultant, expert advisor or representative of it or its subsidiaries or affiliated companies, and any other person acting under its control or on its behalf.

3. In answering each Data Request, please restate the entire Request above the response.

4. Each Data Request is continuing in nature. Thus, if U S WEST acquires additional information with respect to data after any Request has been initially answered, U S WEST is required to supplement its response following the receipt of such additional information, pursuant to § 15-6-26(e), giving the additional information to the same extent as originally requested. If U S WEST is unwilling to supplement any response, so state.

5. In the event U S WEST asserts that any data requested is privileged, U S WEST should identify any such data and any supporting documents in its written response, by date, and provide a general description of their content. U S WEST should also identify all persons who participated in the preparation of the document and all persons, inside or outside U S WEST, who received a copy, read

or examined any such document. In addition, U S WEST should describe, with particularity, the grounds upon which any privilege is claimed.

6. In the event U S WEST asserts that any requested data is "public information" otherwise available to AT&T, U S WEST should, in its written response, identify the following:

- a. The title or description of the data claimed to be "public information;"
- b. The specific page and line number on which the requested material can be found; and
- c. The address of the office(s) and/or location(s) nearest downtown Denver where the document or file containing the requested material is maintained for public inspection.

7. In the event U S WEST asserts that any requested data is not available in the form requested, U S WEST, in its written response thereto, should disclose the following:

- a. The form in which the requested data currently exists (identifying documents by title or description);
- b. The earliest dates, time period and location that representatives of AT&T may inspect U S WEST's files, records or documents in which the requested data currently exists.

8. As used in these Data Requests and Requests for Production of Documents, the terms "document," "documents" and "documentary material" include, but are not limited to, the following items, whether printed, recorded, written or reproduced by hand: reports, studies, statistics, projections, forecasts, decisions and orders; intraoffice and interoffice communications; correspondence; memoranda; financial data; summaries or records of conversations or interviews; statements; returns, diaries; workpapers; graphs; notebooks; notes; charts; computations; plans; drawings; sketches; computer printouts; summaries or records of meetings or conferences; summaries or reports of investigations or negotiations; opinions or reports of consultants; photographs; brochures; bulletins; pamphlets; books; articles; advertisements; circulars; press releases; graphic records, representations or publications of any kind (including microfilm, microfiche, videotape, and records, however produced or reproduced); electronic, mechanical and electrical records of any kind (including, without limitation, tapes, tape cassettes, discs and records); other data compilations (including, without limitation, input/output files, source codes, object codes, program documentation, computer programs, computer printouts, cards, tapes, discs and recordings used in automated data processing together with the programming instructions and other material necessary to translate, understand, or use the same); all drafts, prints, issues, alterations, modifications, changes and amendments of the foregoing; and other documents or tangible things of whatever description which constitute or contain information within the scope of a Data Request or Request to Produce and which are in the possession, custody or control of U S WEST.

9. The term "identify" when used with respect to the terms "documents" and "documentary material", means to furnish an exact description of each item sought to be identified by dates; subject matter; name(s) of individuals who wrote,

signed, initialed, dictated, or otherwise participated in the creation or makeup of the same; and the name(s) and address(es) of each person having possession, custody or control of such item. If any such item was, but is no longer, in the possession, custody or control of a named member or representative of U S WEST, or is no longer in existence, state the date, manner of, and reason for its disposition. When the term "individual" is used, U S WEST should furnish the full name, business address, employer and business telephone number of said individual.

10. The phrase "possession, custody, or control" includes the joint and several possession, custody, or control not only by one or more employees or representatives of U S WEST, but also by each or any person acting or purporting to act on behalf of U S WEST or any of its employees or representatives, whether as an agent, independent contractor, attorney, consultant, witness, or otherwise.
11. For each Data Request answered, provide the name of the person or persons answering, the title of such person(s), and the name of the witness or witnesses who will be prepared to testify concerning the matters contained in each response or document produced.
12. "Entity or Entities" means any corporation, unincorporated association, sole proprietorship, partnership, individual, department, agency or consulting firm.
13. The foregoing Instructions are incorporated by reference as a supplement to each Data Request and Request for Production of Documents listed.

**SOUTH DAKOTA
DATA REQUESTS
TC96-107**

1. Please provide copies of all data responses that USWC provided to other parties' data requests, together with the requests to which those responses were provided.

This request is continuing.

2. Please provide the summary level detail of the 1995 Cost Accounting Allocation System (CAAS) results for South Dakota. Please include a description of the product groups and a mapping to the major categories for local, toll and special access/private line by jurisdictions (e.g., state and interstate).

3. Please provide the 1995 baseline beginning, average, and year-end investment levels separately by Account Codes (e.g., 845C) and Part 32 Accounts that were used to establish the investment levels in Account 2001, 2002, 2003, 2004, and 2005. In addition, please provide the corresponding 1995 beginning, average, and year-end reserves and amortization by Account used to estimate net plant.

4. From the information provided in response to Data Request No. 3, please provide all results, executive summaries, backup details, data inputs, workpapers, descriptions of assumptions, algorithms, factors, weightings, calculations, and any additional information used to adjust the 1995 gross and net book investment

levels to remove the sale of exchanges (post sale) for the test year. Please provide the balances of the investment, reserves and amortization at the start of the negotiations or Confidential Offering Memorandum (COM) issuance to the final transfer of ownership. Please demonstrate and identify in the adjustments for the test year that the level of investment and reserves, in the sold exchanges were based on the level at the date of the final transfer of ownership and were used to adjust the USWC resultant post-sale gross and net book investment levels used in the cost study.

5. Please provide the 1995 baseline (e.g., pre-sale) annual expense levels by each Part 32 expense Account and sub-account.
6. From the information provided in response to Data Request No. 5, please provide all results, executive summaries, backup details, data inputs, workpapers, descriptions of assumptions, algorithms, factors, weightings, calculations, and any additional information used to adjust the 1995 annual expense level by Part 32 Account and sub-account to account for the sale of exchanges for the test year. Please demonstrate in the adjustments that the expenses by Part 32 Account for the sold exchanges were at the 1995 expense level.
7. For Account 6540, please provide the 1995 annual access charges paid by USWC to the Independent Local Exchange Companies (ICO) in South Dakota. Please

also provide the originating and terminating switched access minutes associated with the expenses incurred and separately identify the originating and terminating expenses and minutes of use for the South Dakota Network (SDN) traffic. Of the 1995 annual access charges paid as requested above, please provide separately the total dollar amount and associated minutes that were "directly assigned" to interstate interLATA, interstate intraLATA, and intrastate intraLATA.

8. From the information provided in response to Data Request No. 7, please provide the adjustments for the sale of exchanges for Account 6540, including changes for originating and terminating expenses and minutes of use on the SDN network. Please also provide the originating and terminating switched access minutes associated with the post-sale expense. Of the post-sale of exchange adjustment in Account 6540, please provide separately the total dollar amount and originating and terminating minutes that were "directly assigned" to interstate interLATA, interstate intraLATA, intrastate intraLATA. In addition, please clearly demonstrate that USWC has adjusted Account 6540 for the sale of exchanges using the 1995 access minutes from the sold exchanges. Please clearly demonstrate that USWC has adjusted the transport expense and demand to reflect meet-point-billing mileage and rates. In addition, please also include the minutes associated with Carrier Common Line Charge (CCLC), switching and transport for toll calls that are call forwarded. Please provide all results, executive summaries, backup details, data inputs, workpapers, descriptions of assumptions.

algorithms, factors, weightings, calculations, and any additional information used to adjust the 1995 Account 6540 level.

9. For Billing and Collections paid by USWC to the ICOs in South Dakota, please provide the 1995 annual expenses and associated messages. Of the 1995 annual billing and collections paid as requested above, please provide the dollar amount and associated messages, separately, that were "directly assigned" to interstate interLATA, interstate intraLATA, and intrastate intraLATA.

10. From the information provided in response to Data Request No. 9, please provide the adjustments for the sale of exchanges for Billing and Collection. Please provide the additional dollar amount USWC paid to the ICOs and messages for billing and collection associated with the sale of exchanges. In addition, please clearly demonstrate that USWC has adjusted billing and collections for the sale of exchanges using the 1995 access minutes from the sold exchanges. Of the post-sale of exchange adjustments for Billing and Collection, please provide the dollar amount and messages separately, that were "directly assigned" to interstate interLATA, interstate intraLATA and intrastate intraLATA. Please provide all results, executive summaries, backup details, data inputs, workpapers, descriptions of assumptions, algorithms, factors, weightings, calculations and any additional information used to adjust the 1995 Billing and Collection for the sale of exchanges.

11. Please provide the 1995 baseline (e.g., prior to the sale of exchanges) revenues by sub-accounts, separately identifying the jurisdiction, (e.g. state, interstate) where applicable.
12. From the information provided in response to Data Request No. 11, please provide the adjustments to the 1995 baseline (e.g., prior to the sale of exchanges) revenues by sub-accounts to account for the sale of exchanges. In addition, please clearly demonstrate that USWC has adjusted revenues for the sale of exchanges using the 1995 revenues from the sold exchanges. Please provide all results, executive summaries, backup details, data inputs, workpapers, descriptions of assumptions, algorithms, factors, weightings, calculations, and any additional information used to adjust the 1995 revenues for the sale of exchanges.
13. Please provide the 1995 annual demand and annual revenues for intrastate switched access services for the following rate elements. Please *exclude Meet Point Billing demand*:
- a) CCLC Originating;
 - b) CCLC Terminating;
 - c) Local Switching;
 - d) Residual Interconnection Charge;
 - e) Dedicated for DS0, DS1, DS3 by each mileage band for fixed and variable elements;
 - f) Entrance Facilities for DS0, DS1, DS3;
 - g) MUXs for DS0/DS1 and DS1/DS3;
 - h.) Tandem Switching; and
 - i.) Common Transport for fixed and variable rate elements.

14. From the data provided in response to Data Request No. 13, please provide the switched access demand and revenues by each rate element listed in Data Request No. 13 with Meet Point Billing.

15. From the data provided in response to Data Request Nos. 13 and 14, please provide the adjustments to the 1995 baseline (e.g., prior to the sale of exchanges) revenues and minutes to account for the sale of exchanges. In addition, please clearly demonstrate that USWC has adjusted revenues and minutes for the sale of exchanges using the 1995 revenues and minutes from the sold exchanges. In addition, please clearly identify the adjustment and changes in the meet-point-billing minutes, miles and rates due the sale of exchanges. Specifically provide the detail based on the following categories:

- a. changes in demand without meet-point;
- b. changes in demand with meet-point.

Please provide all results, executive summaries, backup details, data inputs, workpapers, descriptions of assumptions, algorithms, factors, weightings, calculations, and any additional information used to adjust the 1995 revenues and minutes for the sale of exchanges.

16. Please provide the 1995 annual Billed Minutes of Use and annual revenues for USWC's toll services by each service (e.g., MTS, WATS, 800, 800 Service Line).

OCPs, and any other service). In addition, please provide the Billed Minutes of

Use for each service by the following:

- a. USWC to USWC traffic;
- b. USWC to Designated (Contract) ICO traffic;
- c. USWC to Originating Responsibility Plan (ORP) Primary Toll Carrier (PTC) ICO traffic;
- d. Designated ICO to USWC traffic;
- e. Designated to Designated ICO traffic.

17. Based on the data provided in response to Data Request No. 16, please provide the annual Billed Minutes of Use and annual revenues, adjusted for the sale of exchanges, for USWC's toll services by each service (e.g., MTS, WATS, 800, 800 Service Line, OCPs, and any other service). In addition, please provide the Billed Minutes of Use for each service by the following:

- a. USWC to USWC traffic;
- b. USWC to Designated (Contract) ICO traffic;
- c. USWC to Originating Responsibility Plan (ORP) Primary Toll Carrier (PTC) ICO traffic;
- d. Designated ICO to USWC traffic;
- e. Designated to Designated ICO traffic.

In addition, please clearly demonstrate that USWC has adjusted revenues for the sale of exchanges using the 1995 revenues and minutes from the sold exchanges.

Please provide all results, executive summaries, backup details, data inputs,

workpapers, descriptions of assumptions, algorithms, factors, weightings,

calculations, and any additional information used to adjust the 1995 toll revenues

and minutes for the sale of exchanges.

18. Please provide the 1995 Part 64 baseline (e.g., prior to the sale of exchanges) adjustments to total company financial results. Please include all results, executive summaries, backup details, data inputs, workpapers, descriptions of assumptions, algorithms, factors, weightings, calculations, and any additional information used to estimate the Part 64 Deregulated operations.
19. Based on the data provided in response to Data Request No. 18, please provide the test year Part 64 adjustments due to the sale of exchanges. Please include all results, executive summaries, backup details, data inputs, workpapers, descriptions of assumptions, algorithms, factors, weightings, calculations, and any additional information used.
20. Please provide a list of special studies (e.g., special studies used to classify cable and wire facilities to the various Part 36 Categories) that were completed prior to the application of Part 36 Separations. Please provide a copy of the results from each study. In addition, for each study listed, please provide:
- a. the completion date (e.g., the date when each special study was last completed) of each special study listed above;
 - b. for each special study listed above, please provide all executive summaries, outputs, backup details, data inputs, workpapers, descriptions of assumptions, algorithms, factors, weightings, calculations, and any additional information used to adjust these special studies for the sale of exchanges.

21. Based on the data provided in response to Data Request No. 20, please provide the adjustments that were completed to modify each special study as listed above to account for the sale of exchanges. Please provide a copy of the results for each modified special study. Please also include a copy of the methods and procedures used to modify the special studies to account for the sale of exchanges. Please include all results, executive summaries, backup details, data inputs, workpapers, descriptions of assumptions, algorithms, factors, weightings, calculations, and any additional information used.
22. Please provide the baseline (e.g., prior to the sale) 1995 Separations data (e.g., loops, minutes, terminations, user counts, conversation miles, conversation minutes, tandem relative minutes of use) by jurisdiction (e.g., state, interstate) and service (e.g., toll, local) that was used to estimate the Part 36 Separations factors for the 1995 time period. For each Separations traffic data category (e.g., DEMs, term counts, minutes) used in Part 36 Separations, please state the date of the last traffic study completed by exchange for each exchange sold.
23. Based on the data provided in response to Data Request No. 22, please provide the post-sale of exchange data (e.g., loops, minutes, terminations, user counts, conversation miles, conversation minutes, tandem relative minutes of use) by jurisdiction (e.g., state, interstate) and service (e.g., toll, local) that was used to

estimate the Part 36 Separations factors for the test period. Please provide a copy of the methods and procedures used to adjust for the sale of exchanges.

Specifically state, by each Separations factor category, whether the adjustments to the 1995 factors were based on the Confidential Offering of Memorandum data or whether the data was based on the 1995 year. Please provide all results, executive summaries, outputs, backup details, data inputs, workpapers, descriptions of assumptions, algorithms, factors, weightings, calculations, and any additional information used to adjust the Separations data for the sale of exchanges.

24. Please provide the post-sale workpapers for the FCC adjustments. Please include a description of the individual adjustments.

25. Please provide copies of all workpapers for the South Dakota intrastate Commission required adjustments (e.g., disallowances for BELCORE, tax normalization, disallowances for Corporate imaging advertising, and any other adjustments). Please include a description of each adjustment.

26. Please provide the Commission prescribed depreciation lives by Account codes (e.g., 845C) and Part 32 Accounts. Please provide the depreciation lives by Account codes (e.g., 845C) and Part 32 Accounts that were used in the cost study.

27. Given USWC is proposing to increase switched access rates and USWC toll services will be impacted by the sale of exchanges, please provide the toll price floors (e.g., price imputation plus the remaining service specific TSLRIC inputs) for each of USWC's toll services (e.g., MTS, 800, 800 Serviceline, WATS, "Best Deal", City Connection, Volume Connection, Business Connection, State Value, contract toll, and any other services.) Please provide all workpapers, calculations, and assumptions including changes due to the sale of exchanges (e.g., changes in traffic patterns, increases in access charges and billing and collections that USWC will have paid the purchasers of the exchanges, and any other services) In addition, please provide the following annual data for the most recent 12 months or 1995:

- a. Bell-Bell toll revenue by each service¹;
- b. Bell-ILEC toll revenues by each service²;
- c. ILEC-Bell toll revenues by each service³;
- d. Designated Carrier ILEC-ILEC toll revenues by each service⁴;
- e. Bell-Bell toll minutes by each service;
- f. Bell-ILEC toll minutes by each service;
- g. ILEC-Bell toll minutes by each service;
- h. Designated Carrier ILEC-ILEC toll minutes by each service;
- i. USWC to Originating Responsibility Plan ILEC toll minutes by each service;
- j. Bell-Bell toll messages by each service;
- k. Bell-ILEC toll messages by each service;
- l. ILEC-Bell toll messages by each service;
- m. Designated Carrier ILEC-ILEC toll messages by each service;
- n. Conversion factors by service to convert toll minutes to access minutes;
- o. LRIC cost studies, by service, for Billing and Collection, Marketing/Administration, Measurement Polling, 800 CIC, Message Set

¹ Excluding operator service and calling card revenues

² Ibid.

³ Ibid.

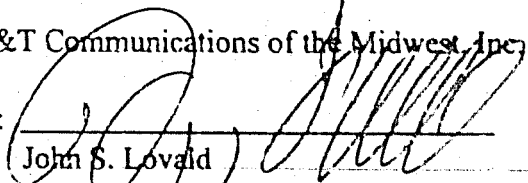
⁴ Ibid.

- up for MTS, 800 and WATS for Tandem Switching, facilities, and termination, MTS, 800 and WATS cost per conversation minutes for tandem switching, facilities, and termination;
- p. Meet Point Billing for Local Transport, the associated percentage and rate and intrastate percent ownership adjusted for the sale of exchanges;
 - q. USWC prices for LS2. Originating and Terminating CCLC, Local Transport, SDN rates, and 800 database query charges;
 - r. copies of EOY 1995 Toll12, TUT EOY 1995, BOCWIS EOY 1995, RMIE EOY 1995, READ, and KT80 reports for toll service;
 - s. EOY 1995 access minutes and switched expenses that USWC paid to the ILECS for the following:
 - 1. Designated Carrier Originating Access
 - 2. Designated Carrier Terminating Access
 - 3. Originating Responsibility Plan Terminating Access
 - t. EOY 1995 billing and collections messages and expenses that USWC paid to the ILECS for the following:
 - 1. Designated Carrier Originating Access
 - 2. Designated Carrier Terminating Access
 - 3. Originating Responsibility Plan Terminating Access
 - u. EOY 1994 toll minutes by service;
 - v. Routing factors, Attempts/Message ratios NCTA/Attempt ratios by service;
 - w. complete copy of the toll priceout used to develop the toll reduction. Please clearly identify the toll revenues that USWC received from the ILECS and also include the workpapers that were used to adjust the revenues for the sale of exchanges.

DATED August 20, 1996.

AT&T Communications of the Midwest, Inc.

By:


John S. Lovald

Olinger, Lovald, Robbennolt &
McCahren, P.C.

117 E. Capitol, PO Box 66
Pierre, South Dakota 57501
(605)224-8851

Mary Tribby, Esq.
AT&T Law Department, 15th Floor
1875 Lawrence St.
Denver, Colorado 80202

174

**BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA**

IN THE MATTER OF THE ESTABLISHMENT)	ORDER FOR AND NOTICE
OF SWITCHED ACCESS RATES FOR U S)	OF PROCEDURAL
WEST COMMUNICATIONS, INC.)	SCHEDULE AND HEARING
)	TC96-107

On June 24, 1996, U S WEST Communications, Inc. (U S WEST) filed for approval by the Public Utilities Commission (Commission) its 1995 switched access cost study. According to the application, the study develops an overall average calculated rate of \$0.066 cents per minute required to recover the costs.

On June 27, 1996, the Commission electronically transmitted notice of the filing and the intervention deadline of July 12, 1996, to interested individuals and entities. The following companies were granted intervention on July 30, 1996: Sprint Communications Company L.P. (Sprint); MCI Telecommunications Corporation (MCI); Express Communications, Inc. (Express); AT&T Communications of the Midwest, Inc. (AT&T); Telecommunications Action Group (TAG)¹; and Dakota Cooperative Telecommunications, Inc. (DCT). The Commission also found that pursuant to SDCL 49-31-12 4, the rate increase should be suspended for 120 days. The Commission directed the Executive Director to set a procedural schedule.

The procedural schedule for testimony and a hearing on this matter shall be as follows:

DATE	PROCEDURAL SCHEDULE
September 20, 1996	U S WEST prefiled testimony due
October 4, 1996	Staff and Intervenor prefiled testimony due
October 9, 1996	Hearing commencing at 9:00 a.m. in LCR-1, State Capitol Building, Pierre, South Dakota

The Commission has jurisdiction in this matter pursuant to SDCL Chapter 1-26 and 49-31 and ARSD 20:10:27 to 20:10:29, inclusive. The Commission may rely upon any or all of these or other laws of this state in making its determination.

The issue at the hearing is whether U S WEST's application to increase its Carrier Common Line Access Charge, Interconnect and Local Switching rates shall be granted.

The public is invited to participate by testifying at the hearing. All persons so testifying will be subject to cross-examination by the parties. The order of the proceeding will be in the following sequence: (1) Applicant; (2) Staff; and (3) Intervenor.

¹TAG members include Midco Communications, TCIC Communications, TeleTech, FirstTel, and Tel Serv.

The hearing is an adversary proceeding conducted pursuant to SDCL Chapter 1-26. All parties have the right to attend and represent themselves or be represented by an attorney. However, such rights and other due process rights shall be forfeited if not exercised at the hearing. If you or your representative fail to appear at the time and place set for the hearing, the Final Decision will be based solely on testimony and evidence provided, if any, during the hearing or a Final Decision may be issued by default pursuant to SDCL 1-26-20.

The Commission, after examining the evidence and hearing testimony presented by the parties, shall make Findings of Fact, Conclusions of Law, and a Final Decision. As a result of the hearing the Commission may either approve or reject the proposed increase to the Carrier Common Line access charge, Interconnect and Local Switching rates or otherwise set these rates. The Final Decision may be appealed by the parties to the Circuit Court and the South Dakota Supreme Court as provided by law. It is therefore

ORDERED that a hearing shall be held on the application for an increase in the Carrier Common Line Access Charge, Interconnect and Local Switching rates at the time and place specified above.

Pursuant to the Americans with Disabilities Act, this hearing is being held in a physically accessible location. Please contact the Public Utilities Commission at 1-800-332-1782 at least 48 hours prior to the hearing if you have special needs so arrangements can be made to accommodate you.

Dated at Pierre, South Dakota, this 28 day of August, 1996.

CERTIFICATE OF SERVICE	
The undersigned hereby certifies that this document has been served today upon all parties of record in this docket, as listed on the docket service list, by facsimile or by first class mail, in properly addressed envelopes, with charges prepaid thereon.	
By:	<u>Delaine Kalbo</u>
Date:	<u>8/28/96</u>
(OFFICIAL SEAL)	

BY ORDER OF THE COMMISSION:
Commissioners Stofferahn, Burg and
Schoenfelder

William Bullard, Jr.
WILLIAM BULLARD, JR.
Executive Director

LAW OFFICES
OLINGER, LOVALD, ROBBENNOLT & McCAHREN, P.C.
117 EAST CAPITOL
P.O. BOX 66
PIERRE, SOUTH DAKOTA 57501-0066

TELEPHONE 224-8831
APEA CODE 603
FAX 605-224-8269

RONALD D. OLINGER
JOHN S. LOVALD
JAMES ROBBENNOLT
LEE C. "KIT" McCAHREN
WADE A. REIMERS

September 12, 1996

RECEIVED

SEP 12 1996

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

William Bullard, Jr.
Executive Director
South Dakota Public Utilities Commission
500 E. Capitol
Pierre, SD 57501

Re: Docket No. TC96-107

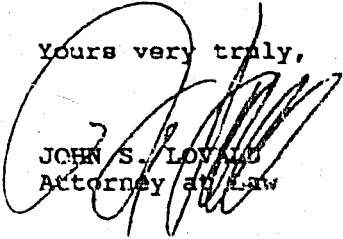
Dear Mr. Bullard:

Enclosed herewith please find original and 11 copies of AT&T's Supplemental Data Requests and Requests For Production with regard to the above-captioned docket.

Please furnish a filed-stamped copy to me.

Thank you.

Yours very truly,



JOHN S. LOVALD
Attorney at Law

JSL/le
Enclosures

RECEIVED

SEP 12 1996

LAW OFFICES
OLINGER, LOVALD, ROBBENNOLT & McCAHREN, P.C.
117 EAST CAPITOL
P.O. BOX 66
PIERRE, SOUTH DAKOTA 57501-0066

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION
TELEPHONE 224-8851
AREA CODE 605
FAX 605-224-8289

RONALD D. OLINGER
JOHN S. LOVALD
JAMES ROBBENNOLT
LEE C. "KIT" McCAHREN
WADE A. REIMERS

September 12, 1996

FEDERAL EXPRESS &
FAX 303-295-7069

William P. Heaston, Chief Counsel
U S West Communications, Inc.
1801 California, Room 5100
Denver, CO 80202

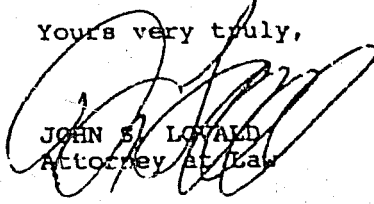
Re: Docket No. TC-96-107

Dear Bill:

I enclose AT&T's Supplemental Data Requests in the above-referenced docket. We are requesting that U S WEST respond immediately, in order for AT&T to prepare our case properly.

If this is not possible or you have any questions, please contact me at 505-224-8851.

Yours very truly,


JOHN S. LOVALD
Attorney at Law

JSL/le
Enclosure

cc: ✓ SD Public Utilities Commission

RECEIVED

SEP 1 1996

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA

IN THE MATTER OF ESTABLISHMENT)
OF SWITCHED ACCESS RATES FOR)
U S WEST COMMUNICATIONS, INC.)
)
)

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

DOCKET NO. TC96-107

AT&T'S SUPPLEMENTAL DATA REQUESTS AND
REQUEST FOR PRODUCTION OF DOCUMENTS
TO U S WEST COMMUNICATIONS, INC.

AT&T Communications of the Midwest, Inc. (hereinafter "AT&T"), pursuant to Chapter 20:10:01:22:01 of the General Rules of Practice and Procedure of this Commission and Rules §15-6-26 et seq. of the South Dakota Rules of Procedure in Circuit Courts, submits the following Supplemental Data Requests and Requests for Production of Documents to be responded to by U S WEST Communications, Inc. ("U S WEST") IMMEDIATELY.

INSTRUCTIONS

1. Each Data Request should be answered fully as soon as possible to expedite Commission proceedings in the above-referenced matter. It shall not be sufficient to state that the information is provided in U S West's proposed direct testimony unless a specific page and line number are provided as well.

2. "U S WEST" means U S WEST Communications, Inc. and any director, officer, employee, servant, agent, consultant, expert advisor or representative of it or its subsidiaries or affiliated companies, and any other person acting under its control or on its behalf.

3. In answering each Data Request, please restate the entire Request above the response.

4. Each Data Request is continuing in nature. Thus, if U S WEST acquires additional information with respect to data after any Request has been initially answered, U S WEST is required to supplement its response following the receipt of such additional information, pursuant to § 15-6-26(e), giving the additional information to the same extent as originally requested. If U S WEST is unwilling to supplement any response, so state.

5. In the event U S WEST asserts that any data requested is privileged, U S WEST should identify any such data and any supporting documents in its written response, by date, and provide a general description of their content. U S WEST should also identify all persons who participated in the preparation of the document and all persons, inside or outside U S WEST, who received a copy, read or examined any such document. In addition, U S WEST should describe, with particularity, the grounds upon which any privilege is claimed.

6. In the event U S WEST asserts that any requested data is "public information" otherwise available to AT&T, U S WEST should, in its written response, identify the following:

- a. The title or description of the data claimed to be "public information";
- b. The specific page and line number on which the requested material can be found; and
- c. The address of the office(s) and/or location(s) nearest downtown Denver where the document or file containing the requested material is maintained for public inspection.

7. In the event U S WEST asserts that any requested data is not available in the form requested, U S WEST, in its written response thereto, should disclose the following:

- a. The form in which the requested data currently exists (identifying documents by title or description);
- b. The earliest dates, time period and location that representatives of AT&T may inspect U S WEST's files, records or documents in which the requested data currently exists.

8. As used in these Data Requests and Requests for Production of Documents, the terms "document," "documents" and "documentary material" include, but are not limited to, the following items, whether printed, recorded, written or reproduced by hand: reports, studies, statistics, projections, forecasts, decisions and orders; intraoffice and interoffice

communications; correspondence; memoranda; financial data; summaries or records of conversations or interviews; statements; returns, diaries; workpapers; graphs; notebooks; notes; charts; computations; plans; drawings; sketches; computer printouts; summaries or records of meetings or conferences; summaries or reports of investigations or negotiations; opinions or reports of consultants; photographs; brochures; bulletins; pamphlets; books; articles; advertisements; circulars; press releases; graphic records, representations or publications of any kind (including microfilm, microfiche, videotape, and records, however produced or reproduced); electronic, mechanical and electrical records of any kind (including, without limitation, tapes, tape cassettes, discs and records); other data compilations (including, without limitation, input/output files, source codes, object codes, program documentation, computer programs, computer printouts, cards, tapes, discs and recordings used in automated data processing together with the programming instructions and other material necessary to translate, understand, or use the same); all drafts, prints, issues, alterations, modifications, changes and amendments of the foregoing; and other documents or tangible things of whatever description which constitute or contain information within the scope of a Data Request or Request to Produce and which are in the possession, custody or control of

U S WEST.

9. The term "identify", when used with respect to the terms "documents" and "documentary material", means to furnish an exact description of each item sought to be identified by dates; subject matter; name(s) of individuals who wrote, signed, initialed, dictated, or otherwise participated in the creation or makeup of the same; and the name(s) and address(es) of each person having possession, custody or control of such item. If any such item was, but is no longer, in the possession, custody or control of a named member or representative of U S WEST, or is no longer in existence, state the date, manner of, and reason for its disposition. When the term "individual" is

used, U S WEST should furnish the full name, business address, employer and business telephone number of said individual.

10. The phrase "possession, custody, or control" includes the joint and several possession, custody, or control not only by one or more employees or representatives of U S WEST, but also by each or any person acting or purporting to act on behalf of U S WEST or any of its employees or representatives, whether as an agent, independent contractor, attorney, consultant, witness, or otherwise.

11. For each Data Request answered, provide the name of the person or persons answering, the title of such person(s), and the name of the witness or witnesses who will be prepared to testify concerning the matters contained in each response or document produced.

12. "Entity or Entities" means any corporation, unincorporated association, sole proprietorship, partnership, individual, department, agency or consulting firm.

13. The foregoing Instructions are incorporated by reference as a supplement to each Data Request and Request for Production of Documents listed below.

DATA REQUESTS

South Dakota
Data requests
TC96-107

1. Please provide complete documentation, including all workpapers showing all computations and assumptions used to justify US WEST's request for authority to increase its Rate of Return on rate base (RORB) in South Dakota to 10.34%. Please show separately the documentation for the debt and equity components of the RORB computation.
2. Please provide all supporting documentation showing how US WEST's capital structure for South Dakota was allocated, assigned or otherwise developed from the overall US WEST Communications corporate capital structure for 1995.
3. Please provide the U S WEST recommended return on Equity for South Dakota. Please provide complete documentation of the studies and workpapers which support the recommended return on equity.
4. Please provide the average annualized interest rate for the debt portion of South Dakota's capital structure for 1995. Please indicate any adjustments made to this interest rate, the annualized impact of each adjustment and the reason for each adjustment. Please provide copies of all workpapers and other documentation supporting these adjustments.

5. Please provide all expenses related to the early retirement of high interest rate long and intermediate term debt which were charged to South Dakota during 1995. Please indicate how much of these expenses has been included as an adjustment to the test year results for South Dakota. Please provide all supporting computations.

6. Please provide a complete copy of the 1995 South Dakota Income Statement and Rate Base along with all adjustments in order to arrive at the Test Year Financial Statements for ratemaking purposes. Adjustments should include, but not be limited to those required by the South Dakota Commission, annualization adjustments, prior period and other normalization adjustments and other pro forma adjustments. Please provide all worksheets and other documentation supporting the adjustments.

7. Please provide copies of US WEST's comparative Income Statements and Rate Bases in South Dakota for 1991, 1992, 1993 and 1994. If any of these statements have been adjusted for rate making purposes, please include all of the adjustments made to produce the rate making document.

8. Please provide the amount of US WEST's Yellow Page revenue imputation to intrastate revenues for 1995 in South Dakota.

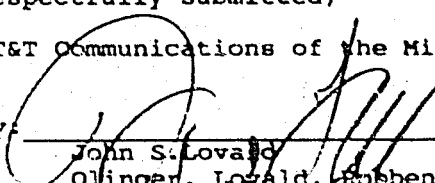
9. Please provide copies of U S WEST Communication, Inc.'s corporate Annual Report to Stockholders for the years 1992, 1993, 1994 and 1995.

10. Please provide the Commission approved adjustments reflecting the sale of exchanges that were agreed to in Docket TC94-121 (U S WEST's request for Price Regulation). Please provide workpapers, assumptions, calculations, input data and any additional information used in the determination of the adjustments.

Respectfully submitted,

AT&T Communications of the Midwest,
Inc.

By


John S. Lovald
Olinger, Lovald, Robbennolt &
McCahren, P.C.
117 E. Capitol, PO Box 66
Pierre, SD 57501
(605)224-8851

Mary Tribby, Esq.
AT&T Law Department
1875 Lawrence St.
Denver, Colorado 80202

DATED September 12, 1996

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that I have served a true and correct copy of AT&T'S SUPPLEMENTAL DATA REQUESTS AND REQUESTS FOR PRODUCTION OF DOCUMENTS TO U S WEST COMMUNICATIONS, INC. upon the following:

William P. Heaston, Chief Counsel
U S WEST, Inc.
1801 California Street, Suite 5100
Denver, CO 80202

Thomas J. Welk, Esq.
PO Box 5015
Sioux Falls, SD 57117-5015

by Federal Express, prepaid, on this 12th day of September, 1986.


John S. Loyald

U S WEST, Inc.
1801 California Street, Suite 5100
Denver, Colorado 80202
303 672-2810
Facsimile 303 295-7069

William P. Heaston
Senior Attorney

U S WEST

RECEIVED

SEP 16 1996

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

September 10, 1996

Mr. William Bullard, Jr.
Executive Director
South Dakota Public Utilities Commission
State of South Dakota
500 East Capitol Avenue
Pierre, South Dakota 57501

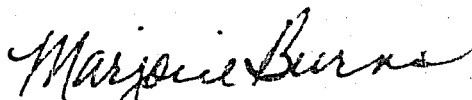
Re: Docket No. TC96-107
Docket No. TC96-125
Docket No. TC96-127
Docket No. TC96-150

Dear Mr. Bullard:

Enclosed for filing is three copies of an Order Admitting Non-Resident Attorney, allowing William Heaston to enter his appearance in each of the referenced matters.

Please file stamp the extra copy and return to me in the self-addressed stamped envelope enclosed. Thank you.

Yours truly,



Marjorie Burns
Legal Secretary

Enclosures
WPH:mob

STATE OF SOUTH DAKOTA)
)
)
COUNTY OF HUGHES)

IN CIRCUIT COURT
SIXTH JUDICIAL CIRCUIT

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA

RECEIVED

SEP 1 1996

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

IN THE MATTER OF THE ESTABLISHMENT)
OF SWITCHED ACCESS RATES FOR)
U S WEST COMMUNICATIONS, INC.)

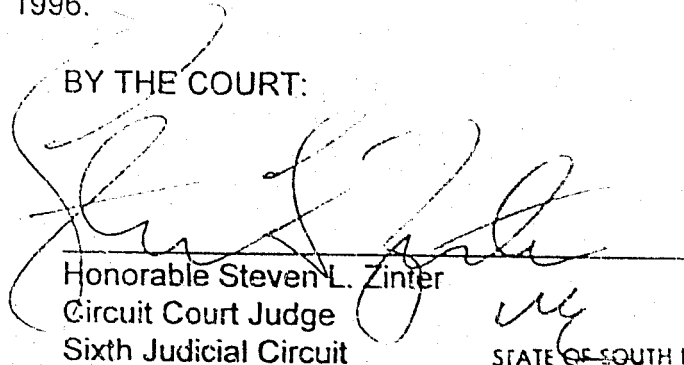
TC96-107
ORDER ADMITTING
NON-RESIDENT ATTORNEY

It is hereby

ORDERED that the Motion for Admission for William P. Heaston, a non-resident attorney, to appear on behalf of U S WEST Communications, Inc., before the Public Utilities Commission and this Court relating to this matter is granted:

Dated: August 23, 1996.

BY THE COURT:



Honorable Steven L. Zinter
Circuit Court Judge
Sixth Judicial Circuit

STATE OF SOUTH DAKOTA
CIRCUIT COURT, HUGHES CO.

FILED

SEP 03 1996

ATTEST:

Mary L. Erickson
Clerk of Courts

BY: Mary L. Erickson
Deputy

Mary L. Erickson
By ML Deputy

(SEAL)

LAW OFFICES
OLINGER, LOVALD, ROBBENNOLT & McCAHRENSON

117 EAST CAPITOL

P.O. BOX 66

PIERRE, SOUTH DAKOTA 57501-0066

SEP 17 1996

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

RONALD D. OLINGER
JOHN S. LOVALD
JAMES ROBBENNOLT
LEE C. "KIT" McCAHREN
WADE A. REIMERS

September 16, 1996

TELEPHONE 224-4851
AREA CODE 605
FAX 605-224-0269

William P. Heaston, Chief Counsel
U S West Communications, Inc.
1801 California, Room 5100
Denver, CO 80202

Rolayne Ailts Wiest
Attorney at Law
SD PUC
500 E. Capitol
Pierre, SD 57501

Re: TC96-107

Dear Rolayne and Bill:

We have identified Pat Parker of AT&T as the individual that is going to be our witness at the public hearings with reference to the above-captioned docket.

However, I have learned that because of other time commitments, Pat is not going to be able to travel to Pierre until the afternoon of the 9th, which would not allow us to present her as a witness for cross-examination until the morning of the 10th. My understanding is that the 10th has been scheduled as a backup day by the Commission in the event that the hearings run past the 9th.

I am writing to determine whether we could agree to have Pat's testimony scheduled to be taken on the morning of the 10th, or alternatively whether the parties could agree that she could be cross examined telephonically from Denver on the afternoon of the 9th.

I am getting this memo out now to attempt to avoid any inconvenience to the parties in getting the information and evidence submitted to the Commission.

Yours very truly,


JOHN S. LOVALD
Attorney at Law

JSL/le

cc: David A. Gerdes, Thomas J. Welk, Robert C. Riter, Jr.,
Donald A. Low, Brian B. Meyer, Pamela Robinson, &
Robert G. Marmet

Tieszen Law Office

222 East Capitol, Suite 1
P.O. Box 626
Pierre, South Dakota 57501-0626

605-224-1500 FAX 605-224-1600

Richard P. Tieszen
Thomas H. Harmon

Karla L. Engle

September 17, 1996

RECEIVED

SEP 18 1996

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

William Bullard
Executive Director
South Dakota Public Utilities Commission
500 East Capitol
Pierre, SD 57501-5070

Re: **In The Matter of the Establishment of Switched Access Rates for US West
Communications Inc., TC 96-107**

**In the Matter of the Application of Sprint Communications Company L.P. for an
Amended Certificate of Authority to Provide Local Exchange and Exchange Access
Telecommunications Services in South Dakota, TC 96-156**

Dear Director Bullard:

Enclosed for filing in the above-referenced matters are Orders signed by the Honorable Steven L. Zinter, Sixth Circuit Court, admitting Donald A. Low to the Bar to appear in these matters. If you need copies of the motions, please let me know. All communications should continue to be provided to Mr. Low.

Sincerely,

TIESZEN LAW OFFICE


Thomas H. Harmon

THH:jj

Enclosures

cc w/enc: Donald A. Low

STATE OF SOUTH DAKOTA)
) SS
COUNTY OF HUGHES)

IN CIRCUIT COURT
SIXTH JUDICIAL CIRCUIT

BEFORE THE PUBLIC UTILITIES COMMISSION
STATE OF SOUTH DAKOTA

RECEIVED

SEP 14 1996

IN THE MATTER OF THE)
ESTABLISHMENT OF)
SWITCHED ACCESS RATES FOR)
US WEST COMMUNICATIONS INC.)

TC 96-107

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

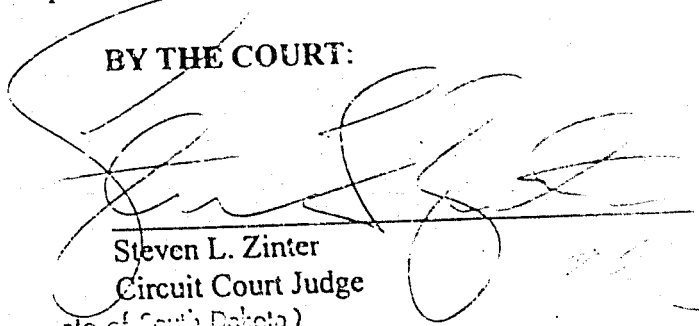
ORDER

Based upon the Motion of Non-Resident and the Motion of Resident Attorney, it
is hereby

ORDERED that Donald A. Low be and hereby IS ADMITTED to the Bar of this
Court for the purpose of appearing before the Public Utilities Commission in the above-
captioned matter. Mr. Low shall observe, comply with, and be responsible to follow the Rules of
this Court, the rules of the South Dakota Supreme Court, the laws and the Constitution of the
State of South Dakota.

Dated this 14 day of September, 1996.

BY THE COURT:


Steven L. Zinter
Circuit Court Judge

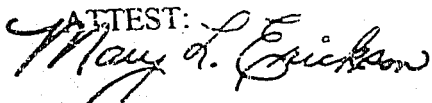
State of South Dakota)
County of Hughes) SS

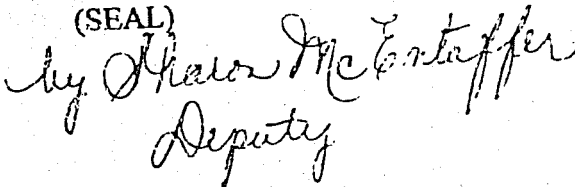
I hereby certify that the foregoing
instrument is a true and correct
copy of the original on file in my

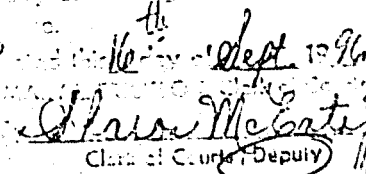
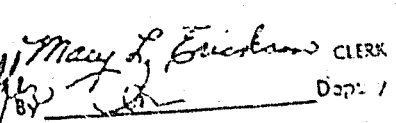
STATE OF SOUTH DAKOTA
CIRCUIT COURT, HUGHES CO.

FILED

SEP 16 1996

ATTEST:

Clerk of Court
(SEAL)


Deputy


Sharon McEntaffer
Clerk of Court Deputy

Mary L. Erickson
CLERK
Deputy

LAW OFFICES
MAY, ADAM, GERDES & THOMPSON LLP
503 SOUTH PIERRE STREET
P. O. BOX 150
PIERRE, SOUTH DAKOTA 57501-0160

GLENN W. MARTENS 1981-1983
KARL GOLDSMITH 1985-1990
WARREN W. MAY
THOMAS C. ADAM
DAVID A. GERDES
CHARLES H. THOMPSON
ROBERT B. ANDERSON
BRENT A. WILBUR
TIMOTHY M. ENGEL
MICHAEL F. SHAW

TELEPHONE
605 224-8803
TELECOMEX
605 224-8284

September 19, 1996

Mr. John S. Lovald
Olinger, Lovald, Robbennolt & McCahren, P.C.
P.O. Box 66
Pierre, South Dakota 57501-0066

RECEIVED

RE: MCI; U S ACCESS RATE FILING
Docket No: TC96-107
Our file: 0175.15

1996
OCT 17 1996
COMMUNICATIONS
DIVISION

Dear John:

This responds to your letter of September 16, 1996, concerning Pat Parker's testimony. On behalf of MCI, we have no objection to accommodating her schedule, either by taking her testimony telephonically the afternoon of October 9, or taking her testimony the morning of October 10.

On a related matter, you have data requests pending with U S West. It is my assumption that that material will be sent to all parties. If for some reason that does not occur, I'd appreciate your notifying me when that information is made available.

Yours truly,

MAY, ADAM, GERDES & THOMPSON LLP

BY: 

DAG:mw

cc: Karen L. Clauson
Rebecca J. Bennett
Tim Gates
✓ Rolayne Ailts Wiest
Bill Heaston
Service List

U S WEST, Inc.
1301 California Street, Suite 5100
Denver, Colorado 80202
303 672-2810
Facsimile 303 295-7069

U S WEST

William P. Heaston
Senior Attorney

VIA OVER-NIGHT DELIVERY

September 19, 1996

RECEIVED
SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

Mr. William Bullard, Jr.
Executive Director
South Dakota Public Utilities Commission
State of South Dakota
500 East Capitol Avenue
Pierre, South Dakota 57501

Re: Docket No TC96-107

Dear Mr. Bullard:

Enclosed is an original and ten copies of U S WEST COMMUNICATIONS, INC.'S
DIRECT TESTIMONY OF WAYNE G. CULP to be filed in the referenced matter.

Please stamp and return the extra copy in order to acknowledge receipt. A postage-paid,
addressed envelope is enclosed.

If you have any questions, please do not hesitate to contact me. Thank you.

Yours truly,



William P. Heaston

Enclosures

cc: Parties of Record

WPH:mob

RECEIVED
SEP 20 1996
SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

U S WEST COMMUNICATIONS, INC.

DIRECT TESTIMONY

OF

WAYNE G. CULP

Southd Dakota Public Utilities Commission
Docket TC96-107
Filed September 20, 1996

EXHIBIT

193

3

1 Q. PLEASE STATE YOUR NAME, EMPLOYER, AND BUSINESS ADDRESS.

2 A. My name is Wayne G. Culp, and I am employed by U S WEST
3 Communications, Inc. (USWC) as a Director-State Finance. My business
4 address is 1314 Douglas On The Mall, Room 1350, Omaha, Nebraska 68102.
5

6 Q. PLEASE STATE YOUR QUALIFICATIONS.

7 A. My education and work experience are as stated in my attached exhibit,
8 Schedule 5. In February 1991, I became the State Finance Director for South
9 Dakota.
10

11 Q. HAVE YOU TESTIFIED BEFORE THIS COMMISSION BEFORE?

12 A. Yes, I testified in South Dakota in TC94-121 and TC91-040A and I presented
13 the Company's position in RM92-001 and RM94-001. Also I have testified
14 before utility commissions in Montana and New Mexico.
15

16 Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?

17 A. My purpose is to present the U S WEST Communications, Inc. (USWC)
18 switched access cost study. Using the fully allocated cost model mandated by
19 the Commission's rules, the current overall switched access cost per minute of
20 use is approximately 6.4 cents. The cost study follows the methods
21 established in South Dakota rules and uses inputs accepted in USWC's 1993
22 cost study in TC93-108. The inputs to the cost model are updated in this filing
23 to reflect the financial costs associated with the 1995 test period.
24

25 Q. WHY IS USWC FILING THIS SWITCHED ACCESS COST STUDY?

26 A. Generally, the South Dakota rules state:

1 20:10:27:02. Determination of intrastate switched access charges -- General.
2 Chapters 20:10:27 to 20:10:29, inclusive, establish rules for the determination of switched
3 access charges for intrastate switched access services provided each carrier's carrier
4 operating in this state. Charges for switched access services shall be computed, assessed,
5 and collected as provided in chapter 20:10:27 to 20:10:29, inclusive, except as provided in
6 §§ 20:10:27:11 to 20:10:27:13, inclusive. For good cause, the commission may, on its own
7 motion or by application from a carrier's carrier, temporarily waive or suspend any commission
8 rule in chapters 20:10:27 to 20:10:29, inclusive.

9 Specifically, South Dakota PUC rule number 20:01:27:07 requires all local
10 exchange carriers (LECs) to file cost studies at least once every three years.
11 USWC last filed a switched access cost study in TC93-108 which used a 1992
12 calendar test period.

13
14 **Q. DID YOU FOLLOW THE SOUTH DAKOTA PUC RULES IN PREPARING THE**
15 **SWITCHED ACCESS COST STUDY?**

16 **A.** This cost study strictly follows the South Dakota PUC rules in 20:10:27 through
17 20:10:29. It uses the spreadsheet computer model provided by the
18 Commission staff.

19
20 **Q. WHAT VERSIONS OF THE SWITCHED ACCESS COST STUDY DID YOU**
21 **PREPARE?**

22 **A.** Actually several versions of the cost study were prepared. The original study
23 was filed on June 21, 1996 (version 1). Then Harlan Best of the PUC staff
24 informed me that he had revised the PUC provided spreadsheet model and
25 asked us to rerun the program. We input the data into Mr. Best's updated
26 program and filed that study on July 19, 1996 (version 2). The latest or third
27 version contains updates to traffic factors for the sale of 55 exchanges and also
28 the latest Conversation Minute Miles and Conversation Minute studies that
29 were implemented in July 1996. This third version is the basis that should be
30 used to determine switched access rates. Schedule 1 of my exhibit contains

1 the output report that is Version 3 and is the computer program provided by the
2 Commission referred to in the PUC rule 20:10:27:10.

3
4 **Q WHO ASSISTED YOU IN PREPARING THIS SWITCHED ACCESS COST STUDY?**

5 **A** The cost study was prepared by a team at USWC under my supervision. Cindy
6 Crawford, a financial analyst, with extensive interstate separations experience,
7 prepared the computer model. Jim Phillips, a financial analyst, and Patricia
8 Taylor, a financial manager, prepared all the financial data and adjustments
9 used as inputs and coordinated these inputs with Ms. Crawford. Also people in
10 the rate of return, financial accounting, and regulatory accounting groups
11 assisted Mr. Phillips, Ms. Taylor, and me.

12
13 **Q WHAT DIFFERENCES RESULT BETWEEN THE VERSIONS OF THE COMPUTER
14 MODEL?**

15 **A** The following table compares the cost per minute in the Version 3 cost study
16 with the earlier versions:

17

Intrastate Switched Access Revenue Requirement (\$Millions)	Version 1 June 21, 1996 Filing	Version 2 July 19, 1996 Filing	Version 3 Schedule 1
Common Line	18.0	17.8	17.8
Local Switching	4.6	4.6	4.1
Common Transport	6.5	6.4	6.3
Subtotal	29.2	28.8	28.3
Estimated Cost per Minute	6.6 cents	6.5 cents	6.4 cents

18
19 A complete paper copy of Version 3 is attached as Schedule 1 to my exhibit.

1 Q WHAT TEST PERIOD WAS USED IN THE SWITCHED ACCESS COST STUDY?

2 A In order to meet the standard set in South Dakota PUC rule 20:10:27:14, the
3 historical year used as a test period is 1995. The test period expenses and
4 minutes of use are based on actual activity which occurred in 1995. Likewise,
5 the test period investment is based on the actual average investment for 1995.

6
7 Q WHAT WAS THE SOURCE OF DATA FOR THE SWITCHED ACCESS COST
8 STUDY?

9 A The study uses financial data directly from the South Dakota USWC ledger.
10 This ledger follows the Universal System of Accounts prescribed in South
11 Dakota rule 20:10:27:04 and 47 C.F.R. Part 32. This is also the same financial
12 data USWC uses in the interstate Part 36/Part 69 separation process with the
13 Federal Communications Commission (FCC). The access minute of use data
14 (MOU) were collected from the access and toll tracking systems and includes
15 access MOU associated with USWC's originating toll.

16
17 Q WERE THERE ANY ADJUSTMENTS TO THE ACTUAL HISTORICAL DATA?

18 A Yes, our team studied the financial level of expenses and investment. The test
19 period results were adjusted to reflect known and measurable events as
20 prescribed in South Dakota PUC rules 20:10:27:14. Also, the test period
21 expense and investment levels were adjusted to reflect prior PUC accounting
22 treatment, to remove accounting events that relate to activities outside of the
23 test period, and to include proforma events outside of the test period. All of the
24 proforma adjustments relate to events that have already taken place. For
25 example, the sale of the 55 exchanges on June 22, 1996 is included as a
26 proforma adjustment. Schedule 2 of my exhibit shows the detailed expense,

1 rate base, and minutes of use effect for each adjustment. Schedule 3 of my
2 exhibit explains the reason for including each adjustment.

3
4 **Q. HAS THE PUC SEEN AND APPROVED THESE ADJUSTMENTS IN EARLIER**
5 **DOCKETS?**

6 **A.** Adjustments similar to these have been addressed in earlier dockets before
7 the South Dakota PUC including in Dockets TC93-108 and TC94-121.
8 Schedule 3 of my exhibit summarizes the rationale for each adjustment.

9
10 **Q. WHAT RATE OF RETURN ON INVESTMENT ARE YOU RECOMMENDING THE**
11 **PUC APPROVE FOR THIS DOCKET?**

12 **A.** For this docket, I am recommending a rate of return based upon USWC's
13 actual weighted cost of capital as of April 1996. The following shows the
14 calculation of the cost of capital:

15

	Capital Structure	Cost	Weighted Cost
Debt	44.1%	7.23%	3.19%
Equity	55.9%	12.80%	7.16%
Cost of Capital			10.34%

16 The cost of debt is USWC current embedded cost of debt assigned to South
17 Dakota. The cost of equity is the current cost to shareholders using a
18 discounted cash flow and capital asset pricing model analysis.

19
20 **Q. WHAT WAS THE IMPACT OF THE SALE OF THE 55 EXCHANGES?**

21 **A.** On June 22, 1996, 55 of USWC local exchanges were transferred to new
22 owners. The switched access cost model was run without the "sales of
23 exchange."

Intrastate Switched Access Revenue Requirement (\$Millions)	Before Sale Schedule 4	Version 3 Schedule 1
Common Line	20.6	17.8
Local Switching	5.0	4.1
Common Transport	8.0	6.3
Subtotal	33.6	28.3
Estimated Cost per Minute	6.5 cents	6.4 cents

There is very little impact on the switched access costs when comparing the before sale and after sale cost studies. This infers that the customers in the sold exchanges had generally the same relative level of calling patterns and the same relative level of cost as the remaining exchanges in South Dakota.

Q. HAS USWC FILED TARIFFS IN THIS DOCKET?

A. Yes, on July 1, 1996, Colleen Sevold, USWC Manager-Regulatory Affairs, filed the tariffs that match the costs supported by the June 21, 1996, Version 1 study. The tariffs will be updated to match the cost study approved by the PUC. The costs in Version 3 are almost identical to Version 1.

Q. WHAT IS YOUR RECOMMENDATION TO THE PUC IN THIS DOCKET?

A. The facts in this filing show that the USWC cost study clearly follows the South Dakota PUC switched access rules. The inputs to the study are based upon actual incurred South Dakota specific activity. All of the adjustments to costs and MOU are clearly identified in my exhibits. I recommend that the PUC accept and approve the USWC switched access cost study as presented in Version 3. Further, the PUC should approve the tariffs that match this study.

1

2 Q DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?

3 A Yes.

4

Table of Schedules

Intrastate South Dakota Switched Access Revenue Requirement - Version 3	Schedule 1
Intrastate Results and Adjustment Detail	Schedule 2
Explanation of Adjustments	Schedule 3
Intrastate South Dakota Switched Access Revenue Requirement - before sale of exchange adjustment	Schedule 4
Witness Quaifications	Schedule 5

SDPUC

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

Intrastate Toll Revenue Requirement Summary	Part 36 Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
INTRALATA								
15 Net Investment	\$32,958,531	J13	\$15,916,271	\$3,234,061	\$0	\$8,903,920	\$0	\$8,904,278
16 Rate of Return	10.34%		10.34%	10.34%	10.34%	10.34%	10.34%	10.34%
17								
18 Return on Rate Base	\$3,407,912		\$1,645,742	\$334,402	\$0	\$713,885	\$0	\$713,902
19 Return Adjustments	0	J16-20	0	0	0	0	0	0
20								
21 Net Return on Rate Base	\$3,407,912		\$1,645,742	\$334,402	\$0	\$713,885	\$0	\$713,902
22 Income Taxes	977,170	J31-32	471,893	95,885	0	204,891	0	204,701
23 Expenses and Other Taxes	25,879,423	J33-35, 40	8,733,045	1,770,332	1,065,106	3,352,855	963,889	9,994,397
24								
25 Total Intralata Rev Req	\$30,264,505		\$10,850,680	\$2,200,619	\$1,065,106	\$4,271,411	\$963,889	\$10,913,001
26								
27								
28								
29								
INTERLATA								
30								
31 Net Investment	\$17,775,312	P13	\$11,029,957	\$2,930,274	\$0	\$3,774,375	\$0	\$40,707
32 Rate of Return	10.34%		10.34%	10.34%	10.34%	10.34%	10.34%	10.34%
33								
34 Return on Rate Base	\$1,837,967		\$1,140,498	\$302,990	\$0	\$390,270	\$0	\$4,209
35 Return Adjustments	0	P18-20	0	0	0	0	0	0
36								
37 Net Return on Rate Base	\$1,837,967		\$1,140,498	\$302,990	\$0	\$390,270	\$0	\$4,209
38 Income Taxes	493,837	P31-32	308,438	81,409	0	104,860	0	1,131
39 Expenses and Other Taxes	9,030,524	P33-35, 40	5,539,639	1,548,101	3,147	1,531,863	391,465	21,509
40								
41 Total InterLata Rev Req	\$11,362,329		\$9,983,573	\$1,930,601	\$3,147	\$2,028,794	\$391,465	\$26,849
42								
43								
44								
45 TOTAL INTRASTATE REV REQ	\$41,826,834		\$17,834,253	\$4,131,120	\$1,068,252	\$6,298,205	\$1,355,154	\$10,939,850

203

ACCESS ELEMENT MINUTES OF USE

444,156,703

440,389,821

NA

ACCESS RATE PER MINUTE

#DIV/0!

\$0.040153

\$0.009255

#DIV/0!

Worksheet 1
Version 3

SDPUC

***** FCC PART 36 ***** Revenue Requirement Summary	TOTAL COMPANY	Source/ Allocator	Intrastate					TOTAL INTRASTATE
			Interstate and Other	Message Telephone Service		Private Line		
				InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
13 State Income Tax Rate	0.00%	---	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
14 Federal Income Tax Rate	31.23%	---	31.23%	31.23%	31.23%	31.23%	31.23%	31.23%
15 Gross Receipts Tax Rate	0.15%	---	0.15%	0.15%	0.15%	0.15%	0.15%	0.15%
16								
17								
18 Net Investment	\$230,750,862	C88	\$177,972,169	\$17,767,255	\$28,660,062	\$47,965	\$6,309,410	\$52,784,893
19 Rate of Return	10.34%	---	10.34%	10.34%	10.34%	10.34%	10.34%	10.34%
20								
21 Return on Rate Base	\$23,890,260		\$18,402,322	\$1,837,134	\$2,963,450	\$4,960	\$652,393	\$5,457,937
22								
23 AFUDC	0	H43	0	0	0	0	0	0
24 ITC Amortization	0	H38	0	0	0	0	0	0
25 Other Return Adjustments	0	V242	0	0	0	0	0	0
26								
27 Net Return	\$23,890,260		\$18,402,322	\$1,837,134	\$2,963,450	\$4,960	\$652,393	\$5,457,937
28								
29 Contributions	0	H52	0	0	0	0	0	0
30 Interest Expense	9,737,793	H44	7,519,066	752,614	1,196,437	2,026	267,636	2,218,707
31 Capital Lease Expense	0	H46	0	0	0	0	0	0
32 Capitalized Payroll Taxes	0	H38	0	0	0	0	0	0
33 Depreciation Adjustment	0	H38	0	0	0	0	0	0
34 Other Income Adjustments	0	V248	0	0	0	0	0	0
35								
36 After Tax Income	\$14,122,467		\$10,883,236	\$1,084,520	\$1,767,014	\$2,933	\$384,763	\$3,239,231
37								
38 State Income Taxes	\$0	Formula	\$0	\$0	\$0	\$0	\$0	\$0
39 Federal Income Taxes	8,413,329	Formula	4,942,322	492,505	802,441	1,332	174,730	1,471,007
40 Operating Expenses and Taxes	141,001,824	I196	105,246,634	8,999,351	23,721,571	27,283	3,006,985	35,755,189
41 Uncollectibles	591,592	V249	431,385	276	159,643	2	286	160,207
42 Other Revenue Adjustments	0	V250	0	0	0	0	0	0
43								
44 Net Revenue	\$171,275,412		\$128,591,278	\$11,328,990	\$27,487,462	\$33,575	\$3,834,108	\$42,684,134
45 Gross Receipts Taxes	257,209	Formula	193,177	17,019	41,293	50	5,760	84,122
46 Other Revenue Taxes	0	V251	0	0	0	0	0	0
47								
TOTAL REVENUE REQUIREMEN	\$171,532,712		\$128,784,455	\$11,346,009	\$27,528,755	\$33,625	\$3,839,867	\$42,748,256

203

SDPUC

***** FCC PART 36 ***** Investment Summary (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Intrastate				TOTAL INTRASTATE (I)
				Message Telephone Service		Private Line		
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)	
13 Land and Support Investment	\$86,917,680	D33	\$87,044,713	\$6,745,504	\$10,710,683	\$18,151	\$2,398,629	\$19,872,947
14				\$364	\$387,085	\$0	\$0	\$387,449
15 COE Operator Equipment	\$1,328,714	D43	\$941,285	4,440,862	7,298,073	0	0	11,738,935
16 COE Switching Equipment	98,297,004	D88	86,558,960	7,956,587	13,591,873	71,875	10,066,192	31,686,327
17 COE Transmission Equipment	112,354,450	D85	60,668,123					
18								
19 Total COE	\$211,981,063		\$188,168,358	\$12,367,813	\$21,276,832	\$71,075	\$10,066,192	\$43,812,712
20 Info. Orig./Term. Equipment	5,877,001	DP4	4,403,114	587,119	886,769	0	0	1,473,887
21 Cable and Wire Facilities	228,619,206	D137	170,280,645	21,510,054	32,608,308	20,945	2,199,852	56,339,180
22								
23 Total COE, IOT, C&WF	\$444,477,275		\$342,851,515	\$34,494,908	\$54,771,908	\$92,820	\$12,266,044	\$101,825,759
24								
25 Total Capital Leases	\$6,338,268	D173	\$4,927,848	\$495,781	\$787,212	\$1,334	\$178,294	\$1,460,620
26								
27 Leasehold Improvements	\$9,626	D186	\$8,654	\$669	\$1,063	\$2	\$238	\$1,972
28								
29 Intangible Assets	\$141,946	D209	\$109,491	\$11,016	\$17,492	\$30	\$3,917	\$32,455
30								
31 Total Tele. Plt. In Service	\$537,933,775		\$414,949,021	\$41,747,056	\$66,288,337	\$112,337	\$14,845,122	\$122,993,753
32								
33								
34 Plant Held, Future Use	\$0	D214-215	\$0	\$0	\$0	\$0	\$0	\$0
35 TPUC, Short-term	4,543,102	D216-217	3,504,382	352,581	559,836	948	125,374	1,039,740
36 TPUC, Long-term	509,571	D218-219	393,082	39,547	62,793	106	14,062	116,509
37 Tel. Plt. Adjustment	0	D220-221	0	0	0	0	0	0
38								
39 Total Other Tel. Plt.	\$5,052,673		\$3,897,424	\$302,128	\$622,629	\$1,055	\$139,436	\$1,155,249
40								
41 TOTAL TELEPHONE PLANT	\$542,986,448		\$418,837,445	\$42,140,084	\$66,910,966	\$113,392	\$14,984,558	\$124,149,001
42								

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SDPUC

***** FCC PART 35 ***** Investment Summary	TOTAL COMPANY	Source/ Allocator	Intrastate					TOTAL INTRASTATE
			Interstate	Message Telephone Service		Private Line		
				InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
56 Other Assets, Net	0	V105	0	0	0	0	0	0
57 Accumulated Depr /Amort	(270,892,955)	E34	(207,945,825)	(21,474,389)	(34,019,884)	(58,220)	(7,398,537)	(82,847,030)
58 Accum Def Inc Taxes, Net	(48,442,235)	E47	(38,889,171)	(3,203,808)	(5,149,950)	(10,243)	(1,389,063)	(9,753,064)
59 Oth Liab & Def Cr., Net	561,940	V106	484,784	23,408	54,877	150	18,743	97,176
60								
61 TOTAL NET PLANT	\$226,233,198		\$174,697,113	\$17,485,094	\$27,796,209	\$47,079	\$8,217,702	\$51,548,084
62								
63 Materials and Supplies	480,928	H31	381,366	45,648	89,201	44	4,688	119,592
64 Rural Tel Bank Stock	0	H35	0	0	0	0	0	0
65 Cash Working Capital	4,042,736	Formula	2,923,690	238,513	794,652	842	87,040	1,119,048
66 Equal Access Investment	0	---	0	0	0	0	0	0
67								
68 TOTAL NET INVESTMENT	\$230,758,682		\$177,972,189	\$17,787,255	\$28,680,062	\$47,965	\$8,309,410	\$52,784,693
69								

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SDPUC

***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE
				Message Telephone Service		Private Line		
				InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
13 LAND AND SUPPORT ASSETS								
14								
15 Land, Allocable	\$1,469,128	H33	\$1,133,223	\$114,016	\$181,037	\$307	\$40,543	\$335,903
16 Land, Direct	0	V22	0	0	0	0	0	0
17								
18 Total Land	\$1,469,128		\$1,133,223	\$114,016	\$181,037	\$307	\$40,543	\$335,903
19								
20 Motor Vehicles	\$4,631,661	H33	\$3,572,673	\$359,454	\$570,749	\$967	\$127,818	\$1,058,988
21 Aircraft	0	H33	0	0	0	0	0	0
22 Special Purpose Vehicles	0	H33	0	0	0	0	0	0
23 Garage Work Equipment	49,001	H33	37,797	3,803	6,038	10	1,352	11,204
24 Other Work Equipment	4,554,516	H33	3,513,167	353,467	561,242	951	125,869	1,041,349
25 Buildings, Allocable	66,657,588	H33	51,416,926	5,173,161	8,214,061	13,920	1,839,520	15,240,562
26 Buildings, Direct	0	V29	0	0	0	0	0	0
27 Furniture	571,153	H33	440,564	44,326	70,382	119	15,782	130,589
28 Office Equipment	2,907,182	H33	2,242,481	225,521	358,245	607	80,228	664,701
29 General Purpose Computers	6,077,433	H33	4,687,882	471,657	748,908	1,269	167,716	1,389,551
30								
31 Total Support Assets	\$85,448,534		\$65,911,490	\$6,631,489	\$10,529,626	\$17,844	\$2,358,098	\$19,537,044
32								
33 Tot Land and Support Assets	\$86,917,660		\$67,044,713	\$6,745,504	\$10,710,663	\$18,151	\$2,398,628	\$19,872,947
34								
35								
36 CENTRAL OFFICE EQUIPMENT								
37								
38 CAT 1 Oper Sys. TSPS	\$0	G22	\$0	\$0	\$0	\$0	\$0	\$0
39 CAT 1 Oper Sys. Other TSPS	0	G21	0	0	0	0	0	0
40 CAT 1 Oper Sys. Aux Pos	0	G23	0	0	0	0	0	0
41 CAT 1 Oper Sys. Other	1,328,714	V38	941,265	364	387,085	0	0	387,449
42								
43 Total CAT 1	\$1,328,714		\$941,265	\$364	\$387,085	\$0	\$0	\$387,449
44								
45								
46 CAT 2 Tandem Sw. Allocable	\$7,457,905	G26	\$4,650,086	\$385,947	\$2,421,873	\$0	\$0	\$2,807,819
47 CAT 2 Tandem Sw. Direct	0	V38	0	0	0	0	0	0
48								
49 Total CAT 2	\$7,457,905		\$4,650,086	\$385,947	\$2,421,873	\$0	\$0	\$2,807,819

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SDPUC

Intrastate

..... FCC PART 36	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE
				InterLATA	IntraLATA	InterLATA	IntraLATA	
Plant Investment Detail	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
63 CAT 3 Local Sw Allocable	\$90,839,999	G15	\$81,908,883	\$4,054,916	\$4,876,200	\$0	\$0	\$8,931,116
64 CAT 3 Local Sw Direct	0	V40	0	0	0	0	0	0
65 Total CAT 3	\$90,839,999		\$81,908,883	\$4,054,916	\$4,876,200	\$0	\$0	\$8,931,116
66 Total COE Sw CAT 2&3	\$98,297,904		\$86,558,969	\$4,440,862	\$7,298,073	\$0	\$0	\$11,738,935
67								
68								
69								
70								
71 COE TRANSMISSION								
72	\$12,974,498	123	\$9,190,047	\$42,558	\$0	\$23,212	\$3,718,881	\$3,784,449
73 CAT 4 i2 Exchange Trunk	23,752,388	V42	20,869,781	0	0	12,188	2,870,409	2,882,605
74 CAT 4.12 Exch Tr. Direct	39,252,829	G13	28,689,821	3,815,375	5,747,832	0	0	9,563,207
75 CAT 4.13 Exch Ln. Message	1,918,475	F16	1,589,352	0	0	2,729	324,395	327,124
76 CAT 4.13 PL, WATS, Local	0	V45	0	0	0	0	0	0
77 CAT 4.13 Direct	16,180,894	G18	9,808,114	2,086,138	4,288,642	0	0	6,372,780
78 CAT 4.23 Message	4,794,683	F24	1,608,218	0	0	33,739	3,152,706	3,188,445
79 CAT 4.23 PL, WATS	0	V48	0	0	0	0	0	0
80 CAT 4.23 Direct	14,482,707	G29	8,912,091	2,012,517	3,557,199	0	0	5,569,718
81 CAT 4.3 H/R Message	0	V50	0	0	0	0	0	0
82 CAT 4.3 WATS	0	V51	0	0	0	0	0	0
83 CAT 4.3 Direct	0		0	0	0	0	0	0
84 Total COE CAT 4	\$112,354,450		\$80,688,123	\$7,958,587	\$13,591,673	\$71,875	\$10,068,192	\$31,868,327
85								
86								
87								
88 INFORMATION ORIGINATION/TERMINATION								
89	\$5,844,761	G13	\$4,383,571	\$582,962	\$878,228	\$0	\$0	\$1,461,190
90 CAT 1 Other IOT Equipment	32239	G18	19,542	4,158	8,541	0	0	12,697
91 CAT 1 Coinless Pay Phones	1	V70	1	0	0	0	0	0
92 CAT 2 CP Equipment	0		0	0	0	0	0	0
93 Total IOT Equipment	\$5,877,001		\$4,403,114	\$587,119	\$886,769	\$0	\$0	\$1,473,887
94								
95								
96								

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SDPUC

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***** FCC PART 33 *****
 Plant Investment Detail

Intrastate

Message Telephone Service

Private Line

	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE
(A)	(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(I)
				(E)	(F)	(G)	(H)	
111 CABLE AND WIRE FACILITIES								
112								
113 CAT 1.1 IntraLATA PL/WATS	10,400,457	F31	\$8,937,500	\$0	\$0	\$0	\$1,782,957	\$1,782,957
114 CAT 1.2 InterLATA PL/WATS	14,833	F31	0	0	0	14,833	0	14,833
115 CAT 1.3 Joint Message	207,889,059	G13	155,918,794	20,735,083	31,237,202	0	0	51,972,285
116 Other CAT 1 C&WF	0	V74	0	0	0	0	0	0
117								
118 Total CAT 1 C&WF	\$218,304,349		\$184,554,294	\$20,735,083	\$31,237,202	\$14,833	\$1,782,957	\$53,750,054
119								
120 CAT 2 C&WF	\$2,284,371	G28	\$2,189,889	\$71,525	\$0	\$888	\$53,092	\$125,502
121 CAT 2 C&WF, Wideband	19,511,879	V76	13,278,853	0	0	38,126	6,196,900	6,235,026
122								
123 Total CAT 2 C&WF	\$21,806,250		\$15,445,722	\$71,525	\$0	\$39,012	\$6,249,992	\$6,360,528
124								
125 CAT 3 Joint Message	2,610,740	G17	1,588,890	320,374	693,475	0	0	\$1,013,849
126 CAT 3 PL/WATS etc	852,364	F38	203,333	0	0	5,227	383,804	389,031
127 CAT 3 Direct	529	V79	28	0	501	0	0	501
128								
129 Total CAT 3 C&WF	\$3,263,633		\$1,880,252	\$320,374	\$693,976	\$5,227	\$383,804	\$1,403,381
130								
131 CAT 4 Message	\$2,756,853	G29	\$1,898,831	\$383,092	\$577,130	\$0	\$0	\$1,060,222
132 CAT 4 WATS	0	V81	0	0	0	0	0	0
133 CAT 4 Direct	0	V82	0	0	0	0	0	0
134								
135 Total CAT 4 C&WF	\$2,756,853		\$1,898,831	\$383,092	\$577,130	\$0	\$0	\$1,060,222
136								
137 TOTAL C&WF	\$228,819,208		\$170,280,045	\$21,510,054	\$32,806,308	\$20,945	\$2,199,852	\$56,339,160
138								
139								
140 CAPITAL LEASES								
141								
142 Allocable Support Leases	\$6,388,268	H14	\$4,927,648	\$495,781	\$797,212	\$1,334	\$178,294	\$1,480,820
143 Direct Support Leases	0	V84	0	0	0	0	0	0
144								
145 Total Support Leases	\$6,388,268		\$4,927,648	\$495,781	\$797,212	\$1,334	\$178,294	\$1,480,820

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Sheet "D"

ENDING DECEMBER 31, 1995

16-Sep-95

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SDPUC

Intrastate

Message Telephone Service

Private Line

***** FCC PART 36 *****
Plant Investment Detail

TOTAL
COMPANY

Source/
Allocator

Interstate
and Other

InterLATA

IntraLATA

InterLATA

IntraLATA

TOTAL
INTRASTATE

(A)

(B)

(C)

(D)

(E)

(F)

(G)

(H)

(I)

160									
161	COE Operator	\$0	H16	\$0	\$0	\$0	\$0	\$0	\$0
162	COE Tandem Switch	0	H17	0	0	0	0	0	0
163	COE Local Switch	0	H18	0	0	0	0	0	0
164	COE Transmission	0	H20	0	0	0	0	0	0
165	COE Direct	0	V89	0	0	0	0	0	0
166									
167	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0
168									
169	IOT Leases	\$0	V90	\$0	\$0	\$0	\$0	\$0	\$0
170									
171	C&WF Leases	\$0	V91	\$0	\$0	\$0	\$0	\$0	\$0
172									
173	TOTAL CAPITAL LEASES	\$6,388,268		\$4,927,648	\$405,781	\$787,212	\$1,334	\$176,204	\$1,460,820
174									
175									
176	LEASEHOLD IMPROVEMENTS								
177									
178	Land and Support Assets	\$8,628	H14	\$8,654	\$689	\$1,063	\$2	\$238	\$1,972
179	COE Switching	0	H18	0	0	0	0	0	0
180	COE Operator	0	H16	0	0	0	0	0	0
181	COE Transmission	0	H20	0	0	0	0	0	0
182	IOT	0	V96	0	0	0	0	0	0
183	C&WF	0	V97	0	0	0	0	0	0
184	Other	0	V98	0	0	0	0	0	0
185									
186	TOTAL LEASEHOLD IMPROVEM	\$8,628		\$8,654	\$689	\$1,063	\$2	\$238	\$1,972
187									
188									
189	TPIS, EXCL ACCT No 2590	\$537,791,829		\$414,830,530	\$41,736,640	\$68,270,846	\$112,307	\$14,841,205	\$122,981,298

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Sheet "D"

ENDING DECEMBER 31, 1965

10-Sep-68

11 44 40 AM

SDPUC

Intrastate

Message Telephone Service

Private Line

***** FCC PART 36 *****
Plant Investment Detail

TOTAL
COMPANY

Source/
Allocator

Interstate
and Other

InterLATA

IntraLATA

InterLATA

IntraLATA

TOTAL
INTRASTATE

(A)

(B)

(C)

(D)

(E)

(F)

(G)

(H)

(I)

204 INTANGIBLE ASSETS

205

206 Allocable Acct. No 2690

207 Direct Acct. No 2690

208

209 Total Intangible Assets

210

211

212 OTHER TELEPHONE PLANT

213

214 Held for Fut. Use - Alloc

215 Held for Fut. Use - Direct

216 TPUC, Short-term - Alloc

217 TPUC, Short-term - Direct

218 TPUC, Long-term - Alloc

219 TPUC, Long-term - Direct

220 Tele Pll Adjust - Alloc

221 Tele Pll Adjust - Direct

222

223 Total Other Telephone Plant

\$141,946

0

\$141,946

\$0

0

4,543,102

0

509,571

0

0

0

0

\$5,052,673

H36

V100

H35

V124

H35

V126

H35

V104

\$109,491

0

\$109,491

\$0

0

3,504,382

0

393,062

0

0

0

\$3,897,424

\$11,016

0

\$11,016

\$0

0

352,581

0

39,547

0

0

0

\$392,128

\$17,492

0

\$17,492

\$0

0

559,836

0

62,793

0

0

0

\$622,629

\$30

0

\$30

\$0

0

949

0

108

0

0

0

\$1,055

\$3,917

0

\$3,917

\$0

0

125,374

0

14,062

0

0

0

\$139,436

\$32,455

0

\$32,455

\$0

0

1,038,740

0

116,509

0

0

0

\$1,155,249

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SDPUC

..... FCC PART 38 Reserves and Deferrals (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Intrastate				TOTAL INTRASTATE (I)
				Message Telephone Service		Private Line		
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)	
13 ACCUM DEPRECIATION, TPIS:								
14								
15 Support Assets	\$25,549,056	H13	\$19,707,492	\$1,982,811	\$3,148,351	\$5,335	\$705,066	\$5,841,563
16 COE Switching	45,399,991	H19	39,970,307	2,050,656	3,370,029	0	0	5,420,684
17 COE Operator	943,705	H16	668,523	259	274,923	0	0	275,182
18 COE Transmission	59,582,608	H20	42,779,055	4,219,452	7,207,791	38,116	5,338,195	16,803,553
19 IOT Equipment	3,801,135	H25	2,847,852	379,737	573,546	0	0	953,283
20 Cable and Wire Facilities	133,299,852	H31	100,158,298	12,552,160	19,180,126	12,320	1,293,948	33,138,553
21 Other Plant	178,774	V135	156,104	22,670	0	0	0	22,670
22								
23 Total Accum. Depr., TPIS	\$268,743,121		\$208,287,631	\$21,307,744	\$33,754,765	\$55,771	\$7,337,209	\$62,455,489
24								
25 ACCUM. AMORTIZATION.								
26								
27 Accum. Depreciation, PHFU	\$0	H38	\$0	\$0	\$0	\$0	\$0	\$0
28 Accum. Amort., Tangible Inv.	2,121,706	H40	1,638,597	164,681	261,453	443	58,552	485,109
29 Accum. Amort., Intang. Inv.	28,128	H41	21,097	2,183	3,466	6	776	6,431
30 Accum. Amort., Other	0	V138	0	0	0	0	0	0
31								
32 Tot. Accum. Amortization	\$2,149,834		\$1,658,294	\$166,844	\$264,919	\$449	\$59,328	\$491,540
33								
34 Total Accum. Depr./Amort.	\$270,892,955		\$207,945,925	\$21,474,589	\$34,019,684	\$56,220	\$7,396,537	\$62,947,030
35								
36								
37 ACCUM. DEF INC. TAXES, NET.								
38								
39 Support Assets	10,865,870	H13	\$9,381,406	\$843,270	\$1,338,975	\$2,269	\$299,861	\$2,484,384
40 COE Switching	15,099,350	H19	13,298,155	682,152	1,121,043	0	0	1,803,185
41 COE Operator	(18,243)	H16	(12,923)	(5)	(5,315)	0	0	(5,320)
42 COE Transmission	11,235,280	H20	8,066,894	795,647	1,359,147	7,187	1,006,604	3,168,586
43 IOT Equipment	740,633	H25	554,890	73,990	111,753	0	0	185,743
44 Cable and Wire Fac.	8,508,883	H31	6,393,514	607,039	1,224,346	788	82,595	2,115,389
45 Unclassified	10,462	V145	9,358	1,106	0	0	0	1,106
46								
47 Total Accum Def Inc Taxes	\$46,442,235		\$36,689,171	\$3,203,808	\$5,149,950	\$10,243	\$1,389,063	\$9,753,064

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SDPUC

***** FCC PART 36 ***** Functional Distribution of Selected Investments	Private Line								
	TOTAL COMPANY	Joint Use Message	Interstate		Intrastate		Extended Area Service	Other	
			InterLATA	IntraLATA	InterLATA	IntraLATA			
			(D)	(E)	(F)	(G)			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 TRANS CCT EQUIPMENT									
14 Working Loops	309,076	294,330	0	0	21	2,496	0	12,229	
16 Avg Cost per Loop	129.97	129.97	129.97	129.97	129.97	129.97	129.97	129.97	
17									
18 CAT 4 13 Exch Ln Invest	\$40,169,304	\$38,252,829	\$0	\$0	\$2,729	\$324,395	\$0	\$1,589,352	
19									
20									
21 Circuit Terminations	16,786	12,949	2	0	27	2,523	0	1,285	
22 Avg Cost per Termination	1,249.59	1,249.59	1,249.59	1,249.59	1,249.59	1,249.59	1,249.59	1,249.59	
23									
24 CAT 4 23 Other IX	\$20,975,557	\$16,180,894	\$2,499	\$0	\$33,739	\$3,152,706	\$0	\$1,805,719	
25									
26									
27 C&WF INVESTMENT									
28									
29 Working Loops	309,076	294,330	0	0	21	2,496	0	12,229	
30 Loops Factor	1.000000	0.952260	0.000000	0.000000	0.000069	0.008076	0.000000	0.039566	
31 CAT 1 Exchange C&WF	\$218,304,348	\$207,899,059	\$0	\$0	\$14,833	\$1,762,957	\$0	\$9,837,560	
32									
33									
34 Equivalent IX Circuit Miles	2,066,337	1,853,232	352	0	3,310	243,041	0	166,402	
35 IX Cct Miles Factor	1.000000	0.800076	0.000170	0.000000	0.001602	0.117819	0.000000	0.080530	
36 CAT 3 Interech C&WF	\$3,263,104	\$2,610,740	\$550	\$0	\$5,227	\$383,804	\$0	\$262,778	

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SDPUC

***** FCC PART 36 ***** Physical Allocation Factors		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE
					Message Telephone Service		Private Line		
					InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	Subscriber Plant Fact (SPF)	1 000000	SPF	0 750000	0 099741	0 150259	0 000000	0 000000	0 250000
14									
15	Dial Equipment Minutes (DEM)	1 000000	DEM	0 901683	0 044638	0 053879	0 000000	0 000000	0 098317
16									
17	Conversation Minute-Miles	1 000000	CMM	0 611662	0 122714	0 285624	0 000000	0 000000	0 388338
18	Conversation Minutes	1 000000	CM	0 606154	0 128928	0 264920	0 000000	0 000000	0 393848
19	Subscriber Minutes (SLU)	1 000000	SLU	0 901865	0 044400	0 053735	0 000000	0 000000	0 098135
20									
21	TSPS Processor Time	0 000000	TSP	0 000000	0 000000	0 000000	0 000000	0 000000	0 000000
22	Wtd Stand Work Sec, Toll	0 000000	WST	0 000000	0 000000	0 000000	0 000000	0 000000	0 000000
23	Wtd Stand Work Sec, Aux	1 000000	WSA	0 707266	0 000000	0 292734	0 000000	0 000000	0 292734
24	Wtd Stand Work Sec, Comb	1 000000	WSC	0 600514	0 000198	0 399290	0 000000	0 000000	0 399488
25									
26	COE CAT 2 Minutes	1 000000	CT2	0 623511	0 051750	0 324739	0 000000	0 000000	0 376489
27									
28	Exchange Trunk Minutes	1 000000	ETM	0 945300	0 031174	0 000000	0 000386	0 023140	0 064700
29	MOU-Mi, Host/Remote	1 000000	HRM	0 815423	0 138980	0 245617	0 000000	0 000000	0 384377
30									
31	C&WF CAT 4, WATS	0 000000	CT4	0 000000	0 000000	0 000000	0 000000	0 000000	0 000000
32									
33	Equal Access MOU	1 000000	EAM	0 873321	0 126679	0 000000	0 000000	0 000000	0 126679
34									
35	Current Billings	1 000000	CB	0 749889	0 033650	0 184071	0 000161	0 032249	0 250131
36	EU Presubscription Factor	1 000000	EPRE	0 979937	0 000000	0 002213	0 000513	0 017337	0 020063
37	EU MTS & V&ATS Factor	1 000000	EMTS	0 728783	0 02793	0 208345	0 000000	0 036642	0 271217
38	EU Access, PL and AF Other Fact	1 000000	EPLO	0 27266	0 000122	0 721508	0 000012	0 00568	0 727329
39	IX Special Access Factor	1 000000	ISPA	0 907449	0 083137	0 000000	0 009414	0 000000	0 092551
40	IX Switched Access Factor	1 000000	ISWA	0 844391	0 15487	0 000000	0 000739	0 000000	0 155809
41	IX Billing & Collection Services Fac	1 000000	IBC	0 600926	0 303194	0 000000	0 005890	0 000000	0 309074
42	Con Revenue Percent	1 000000	CR	0 887028	0 102320	0 010654	0 000000	0 000000	0 112974
43	Relative Toll/Local Msgs	1 000000	TLM	0 634367	0 147094	0 218539	0 000000	0 000000	0 365333
44	Relative Users Percent	1 000000	RUP	0 766601	0 085275	0 148124	0 000000	0 000000	0 233199
45	CABS Percent	1 000000	CAB	0 500000	0 500000	0 000000	0 000000	0 000000	0 500000
46	Foreign Directories Percent	1 000000	FD	1 000000	0 000000	0 000000	0 000000	0 000000	0 000000

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		Intrastate							
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE
***** FCC PART 36 ***** Internal Allocation Factors					InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
13	Support Assets	1.000000	D31	0.771359	0.077609	0.123228	0.000209	0.027597	0.228641
14	Land and Support Assets	1.000000	D33	0.771359	0.077609	0.123228	0.000209	0.027597	0.228641
15									
16	COE Operator	1.000000	D43	0.708403	0.000274	0.291323	0.000000	0.000000	0.291597
17	COE Tandem Switching	1.000000	D49	0.623511	0.051750	0.324739	0.000000	0.000000	0.375469
18	COE Local Switching	1.000000	D66	0.901693	0.044639	0.053679	0.000000	0.000000	0.098317
19	COE Total Switching	1.000000	D68	0.880578	0.045178	0.074244	0.000000	0.000000	0.119422
20	COE Transmission	1.000000	D85	0.717979	0.070817	0.120971	0.000040	0.089593	0.282021
21	Total COE	1.000000	C19	0.793318	0.058485	0.100371	0.000339	0.047486	0.206682
22									
23	Info. Orig./Term. CAT 1	1.000000	D90	0.750000	0.089741	0.150259	0.000000	0.000000	0.250000
24	Info. Orig./Term. CAT 2	1.000000	D92	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
25	Total IOT	1.000000	D94	0.749211	0.089801	0.150888	0.000000	0.000000	0.250788
26									
27	C&WF CAT 1	1.000000	D118	0.753784	0.094982	0.143090	0.000000	0.008076	0.245218
28	C&WF CAT 2	1.000000	D120	0.945300	0.031174	0.000000	0.000366	0.023140	0.054700
29	C&WF CAT 3	1.000000	D129	0.589994	0.098165	0.212639	0.001602	0.117800	0.430006
30	C&WF CAT 4	1.000000	D135	0.615423	0.138850	0.245617	0.000000	0.000000	0.384577
31	Total C&WF	1.000000	D137	0.751393	0.094917	0.143890	0.000000	0.009707	0.248607
32									
33	Total Equipment	1.000000	C23	0.771359	0.077608	0.123228	0.000209	0.027597	0.228641
34									
35	TPIS	1.000000	C32	0.771359	0.077608	0.123228	0.000209	0.027597	0.228641
36	TPIS, excl. Acct No 2690	1.000000	D189	0.771359	0.077608	0.123228	0.000209	0.027597	0.228641
37									
38	Plt Held, Fut. Use	0.000000	D215	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
39									
40	Total Tangible Assets	1.000000	C25	0.771359	0.077608	0.123228	0.000209	0.027597	0.228641
41	Total Intangible Assets	1.000000	C29	0.771359	0.077608	0.123228	0.000209	0.027597	0.228641
42									
43	Long-term PUC	1.000000	C36	0.771359	0.077608	0.123228	0.000209	0.027597	0.228641
44	Net Telephone Plant	1.000000	C61	0.772155	0.077288	0.122985	0.000208	0.027464	0.227845
45	Total Net Investment	1.000000	C68	0.771254	0.076996	0.124200	0.000208	0.027342	0.228746
46	Capital Leases	1.000000	D173	0.771359	0.077608	0.123228	0.000209	0.027597	0.228641
47									
48	Tot Bus Ofc., Cust. Serv	1.000000	I141	0.795674	0.037842	0.151553	0.000413	0.014517	0.204326
49									
50	Total "BIG THREE" Expenses	1.000000	I170	0.760621	0.058224	0.159293	0.000222	0.021640	0.239379
51									
52	Corporate Operations Expense	1.000000	I185	0.760621	0.058224	0.159293	0.000222	0.021640	0.239379

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***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	intrastate				TOTAL INTRASTATE
				Message Telephone Service		Private Line		
				InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
13 PLANT SPEC. OPER. EXPENSE:								
14 Network Support, Alloc.	\$105,178	H14	\$81,130	\$8,163	\$12,961	\$22	\$2,303	\$24,048
15 Network Support, Direct	0	V149	0	0	0	0	0	0
16 Total Network Support Exp.	\$105,178		\$81,130	\$8,163	\$12,961	\$22	\$2,303	\$24,048
17								
18 Total General Support Exp.	\$7,158,211	H14	\$5,522,321	\$555,612	\$882,213	\$1,495	\$197,570	\$1,635,890
19 General Support, Alloc.	0	V151	0	0	0	0	0	0
20 General Support, Direct								
21 Total General Support Exp.	\$7,158,211		\$5,522,321	\$555,612	\$882,213	\$1,495	\$197,570	\$1,635,890
22								
23 Total COE Exp.	\$5,696,194	H21	\$4,518,892	\$333,145	\$571,735	\$1,931	\$270,491	\$1,177,302
24 Central Office Eq., Alloc.	0	V153	0	0	0	0	0	0
25 Central Office Eq., Direct								
26 Total COE Exp.	\$5,696,194		\$4,518,892	\$333,145	\$571,735	\$1,931	\$270,491	\$1,177,302
27								
28 Cust Premises Equip	\$2,360	H24	\$2,360	\$0	\$0	\$0	\$0	\$0
29 Coinless Pay Phone	3,254	G18	1,972	420	862	0	0	1,282
30 Other IOT	949,178	H23	711,884	94,672	142,623	0	0	237,295
31 IOT Direct	0	V157	0	0	0	0	0	0
32 Total IOT Exp.	\$954,792		\$716,216	\$95,091	\$143,485	\$0	\$0	\$238,576
33								
34 Cable & Wire, Alloc.	\$8,667,645	H31	\$6,512,806	\$822,708	\$1,247,180	\$801	\$84,139	\$2,154,839
35 Cable & Wire, Direct	0	V159	0	0	0	0	0	0
36 Total C&W Exp.	\$8,667,645		\$6,512,806	\$822,708	\$1,247,180	\$801	\$84,139	\$2,154,839
37								
38 TOTAL PLT SPEC OPER EXP.	\$22,583,020		\$17,351,366	\$1,814,719	\$2,857,583	\$4,250	\$555,102	\$5,231,654
39								
40 TOTAL PLT. SPEC., ex SUPPOR	\$15,318,631		\$11,747,914	\$1,250,944	\$1,962,410	\$2,732	\$354,630	\$3,570,717
41								
42								
43								
44								

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***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE
				Message Telephone Service		Private Line		
				InterLATA	IntraLATA	interLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
58 NON-SPECIFIC OPER. EXP.:								
59								
60 Oth. Plt. and Equip., Alloc.	(\$122,273)	H36	(\$94,316)	(\$9,489)	(\$15,087)	(\$26)	(\$3,374)	(\$27,957)
61 Oth. Plt. and Equip., Direct		V177	0	0	0	0	0	0
62								
63 Total Oth. Plt. & Equip.	(\$122,273)		(\$94,316)	(\$9,489)	(\$15,087)	(\$26)	(\$3,374)	(\$27,957)
64								
65 Network Operations, Alloc.	\$12,195,079	H33	\$9,408,782	\$946,435	\$1,502,771	\$2,547	\$336,542	\$2,788,296
66 Network Operations, Direct	0	V179	0	0	0	0	0	0
67								
68 Total Network Oper. Exp.	\$12,195,079		\$9,408,782	\$946,435	\$1,502,771	\$2,547	\$336,542	\$2,788,296
69								
70 Total Access Expenses	\$5,094,710	V180	\$4,489	\$0	\$5,090,221	\$0	\$0	\$5,090,221
71								
72 Depr., Support Assets	\$1,959,081	H13	\$1,511,155	\$152,040	\$241,413	\$409	\$54,064	\$447,926
73 Depr., COE Switching	16,696,508	H19	14,870,693	763,344	1,254,472	0	0	2,017,815
74 Depr., COE Operator	(2,516,907)	H16	(1,782,984)	(689)	(733,234)	0	0	(733,923)
75 Depr., COE Transmission	7,369,955	H29	5,291,472	521,917	891,554	4,715	660,298	2,078,483
76 Depr., IOT Equipment	429,600	H25	321,861	42,918	64,821	0	0	107,739
77 Depr., C&W Facilities	19,773,121	H31	14,105,988	1,781,892	2,701,270	1,735	182,238	4,667,133
78 Depr., PHFU	0	H38	0	0	0	0	0	0
79								
80 Total Depreciation Expense	\$42,911,358		\$34,326,185	\$3,261,421	\$4,420,296	\$6,859	\$896,597	\$8,585,173
81								
82 Amort., Tangible Assets	\$1,345,809	H40	\$1,038,102	\$104,446	\$165,841	\$281	\$37,140	\$307,707
83 Amort., Intangible Assets	5,229	H41	4,033	406	644	1	144	1,196
84 Other Amortization		V189	0	0	0	0	0	0
85 Direct Assigned Amort.	31,881	V190	27,800	4,081	0	0	0	4,081
86								
87 Total Amortization Exp.	\$1,382,919		\$1,669,935	\$108,932	\$166,485	\$282	\$37,284	\$312,984
88								
89 Total Depr. and Amort.	\$44,294,277		\$35,396,120	\$3,370,353	\$4,586,782	\$7,141	\$933,881	\$8,898,157
90								
91 TOTAL NON-SPEC OPER. EXP.	\$61,461,792		\$44,713,076	\$4,307,299	\$11,164,705	\$9,662	\$1,267,049	\$16,748,716

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Intrastate

***** FCC PART 38 ***** Operating Expenses and Taxes (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Message Telephone Service		Private Line		TOTAL INTRASTATE (I)
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)	
105 CUSTOMER OPERATIONS EXPENSE:								
107 Marketing, Allocable	\$8,191,708	G35	\$4,620,472	\$207,341	\$1,134,191	\$982	\$198,709	\$1,541,234
108 Marketing, Direct	169,211	V192	169,211	0	0	0	0	0
109 Total Marketing Expense	\$8,330,917		\$4,789,683	\$207,341	\$1,134,191	\$982	\$198,709	\$1,541,234
112 Operator Service, Alloc.	\$3,659,008	G24	\$2,203,289	\$719	\$1,454,997	\$0	\$0	\$1,465,717
113 Operator Service, Direct	0	V194	0	0	0	0	0	0
114 Total Operator Service	\$3,659,008		\$2,203,289	\$719	\$1,464,997	\$0	\$0	\$1,465,717
117 Classified Directory	\$0	V195	\$0	\$0	\$0	\$0	\$0	\$0
118 Alphabetical Directory	46,958	G19	42,350	2,085	2,523	0	0	4,608
119 Foreign Directory	0	G48	0	0	0	0	0	0
120 Total Directory	\$46,958		\$42,350	\$2,085	\$2,523	\$0	\$0	\$4,608
123 Bus. Ofc., EU Presubscription	\$4,782,710	G36	\$4,667,158	\$0	\$10,540	\$2,443	\$82,571	\$95,554
124 Bus. Ofc., EU MTS & WATS	1,786,793	G37	1,287,609	49,347	364,589	0	65,269	479,184
125 Bus. Ofc., EU Access, P/L. & all Ot	1,257,666	G39	342,940	153	907,414	15	7,144	914,726
126 Bus. Ofc., IXC Special Access	115,114	G39	104,480	9,570	0	1,084	0	10,654
127 Bus. Ofc., IXC Switched Access	46,943	G40	41,327	7,590	0	36	0	7,616
128 Bus. Ofc., IXC B & C Services	141,795	G41	97,970	42,991	0	834	0	43,825
129 Coin Collect & Admn.	307,716	G42	272,954	31,486	3,278	0	0	34,764
130 Total Business Office	\$8,400,739		\$6,814,418	\$141,127	\$1,285,801	\$4,412	\$154,984	\$1,586,323
133 Cust. Svc., Direct	\$83,694	V205	\$18,824	\$0	\$43,870	\$0	\$0	\$43,870
134 Cust. Serv., Msg Process	52,211	G43	33,121	7,580	11,410	0	0	19,090
135 Cust. Serv., Other B&C	1,889,151	G44	1,432,893	159,392	276,868	0	0	436,258
136 Cust. Serv., CABS	191,580	G45	95,790	95,790	0	0	0	95,790
137 Cust. Serv., EU Common Line	98,377	V209	98,377	0	0	0	0	0
138 Total Customer Service	\$2,275,013		\$1,880,005	\$262,862	\$332,146	\$0	\$0	\$595,008
140 Total Bus. Ofc. Cust. Serv	\$10,675,752		\$8,494,420	\$403,989	\$1,617,947	\$4,412	\$154,984	\$2,181,332

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		Intrastate							
		Message Telephone Service			Private Line		TOTAL		
..... FCC PART 38	TOTAL	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
Operating Expense and Taxes	COMPANY								
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
156	Other Cust. Serv., Alloc	\$148,640	H48 \$118,678	\$5,549	\$22,224	\$61	\$2,129	\$29,562	
157	Other Cust. Serv., Direct	0	V211 0	0	0	0	0	0	
158									
159	Total Other Cust. Serv.	\$148,640	\$118,678	\$5,549	\$22,224	\$61	\$2,129	\$29,562	
160									
161	TOTAL CUSTOMER OPER EXP.	\$20,869,273	\$15,648,421	\$619,683	\$4,241,883	\$5,465	\$355,821	\$5,222,652	
162									
163									
164	"BIG-THREE" EXPENSES:								
165									
166	Total Plt. Spec., ex Support	\$15,318,631	44 \$11,747,914	\$1,250,944	\$1,982,410	\$2,732	\$354,930	\$3,570,717	
167	Total Network Oper. Exp	12,195,078	88 9,406,762	946,435	1,502,771	2,547	338,542	2,788,296	
168	Total Customer Operations	20,869,273	181 15,948,421	619,583	4,241,883	5,465	355,821	5,222,852	
169									
170	TOTAL "BIG THREE" EXPENSES	\$48,382,982	\$36,801,117	\$2,817,063	\$7,707,064	\$10,744	\$1,048,934	\$11,581,665	
171									
172									
173	CORPORATE OPERATIONS EXPENSE:								
174									
175	Exec. and Planning, Alloc.	\$2,572,414	H50 \$1,956,632	\$149,777	\$409,767	\$571	\$55,666	\$615,782	
176	Exec. and Planning, Direct	0	V213 0	0	0	0	0	0	
177									
178	Total Exec. and Planning	\$2,572,414	\$1,956,632	\$149,777	\$409,767	\$571	\$55,666	\$615,782	
179									
180	Admin & General, Allocable	\$25,443,234	H50 \$19,352,661	\$1,481,413	\$4,052,926	\$5,650	\$550,584	\$5,090,573	
181	Admin & General, Direct	0	V231 0	0	0	0	0	0	
182									
183	Total Admin and Gen.	\$25,443,234	\$19,352,661	\$1,481,413	\$4,052,926	\$5,650	\$550,584	\$5,090,573	
184									
185	TOTAL CORPORATE OPERATIO	\$28,015,648	\$21,309,293	\$1,631,190	\$4,462,693	\$8,221	\$606,250	\$6,706,355	
186									
187									
188	NON-INCOME TAXES:								
189									
190	Non-income Taxes, Allocable	\$8,072,091	H36 \$6,226,479	\$626,459	\$994,705	\$1,686	\$222,762	\$1,845,612	
191	Non-income Taxes, Direct	0	V233 0	0	0	0	0	0	
192									
193	Total Non-income Taxes	\$8,072,091	\$6,226,479	\$626,459	\$994,705	\$1,686	\$222,762	\$1,845,612	
194									
195									
196	TOTAL OPER EXP AND TAXES	\$141,001,824	\$105,246,634	\$8,999,351	\$23,721,571	\$27,283	\$3,006,985	\$35,755,189	

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***** FCC PART 69 ***** IntraLATA Revenue Requirement Summary		Part 38 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 Net Investment	\$32,958,531	K52	\$15,918,271	\$3,234,061	\$0	\$6,903,920	\$0	\$6,904,278	
14 Rate of Return	10.34%	B19	10.34%	10.34%	10.34%	10.34%	\$0	10.34%	
15									
16 Return on Rate Base	\$3,407,912		\$1,645,742	\$334,402	\$0	\$713,865	\$0	\$713,902	
17									
18 AFUDC	0	N37	0	0	0	0	0	0	
19 ITC Amortization	0	N37	0	0	0	0	0	0	
20 Other Return Adjustments	0	Direct	0	0	0	0	0	0	
21									
22 Net Return	\$3,407,912		\$1,645,742	\$334,402	\$0	\$713,865	\$0	\$713,902	
23									
24 Interest Expense	1464066.411	N67	707024.1557	143661.7692	0	306682.2836	0	306698.2022	
25 Capitalized Payroll Taxes	0	N37	0	0	0	0	0	0	
26 Depreciation Adjustment	0	N37	0	0	0	0	0	0	
27 Other Income Adjustments	0	Direct	0	0	0	0	0	0	
28									
29 After Tax Income	\$1,943,848		\$938,718	\$190,740	\$0	\$407,183	\$0	\$407,204	
30									
31 State Income Taxes	\$0	29	0	0	0	0	0	0	
32 Federal Income Taxes	977,170	29	471,893	95,885	0	204,691	0	204,701	
33 Operating Expenses and Taxes	25372440.09	O105	8560640.929	1766892.208	1063403.717	3346178.784	982025.7313	9973299.151	
34 Uncollectibles	159929	Direct	155888.0028	0	36.943599	0	157.050278	4047.003345	
35 Other Revenue Adjustments	0	Direct	0	0	0	0	0	0	
36									
37 Basis for Gross Receipts Tax	30057522.38	16+31+32+33	10678275.48	2197179.163	1063403.717	4264734.804	982025.7313	10891902.87	
38									
39									
40 Gross Receipts Tax	47054	37	15716	3440	1665	6676	1506	17051	
41									
42									
43 TOTAL REVENUE REQUIREMEN	\$30,264,505		\$10,850,680	\$2,200,619	\$1,065,106	\$4,271,411	\$983,689	\$10,913,001	
44									

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***** FCC PART 69 ***** IntraLATA Investment Summary		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	Land and Support Assets	\$13,109,291	L25	\$2,565,036	\$1,887,888	\$0	\$4,504,873	\$0	\$4,151,035
14									
15	Central Office Equipment	\$29,414,242	L70	\$5,747,832	\$4,878,200	\$0	\$10,265,714	\$0	\$8,524,498
16	Info. Term/Orig. Equipment	278,228	L78	878,228	0	0	0	0	0
17	Cable and Wire Facilities	34,808,161	L117	31,237,202	0	0	1,371,108	0	2,199,852
18									
18	Total COE, IOT, C&WF	\$65,100,631		\$37,863,262	\$4,878,200	\$0	\$11,636,820	\$0	\$10,724,349
20									
21	Total Tangible Assets	\$634,807	L141	\$189,202	\$138,854	\$0	\$331,387	\$0	\$305,384
22									
23	Total Tele. Plt. ex Intang.	\$79,174,729		\$40,617,560	\$3,902,740	\$0	\$18,473,061	\$0	\$15,181,368
24	Total Intangible Assets	21,409	L144	11,087	1,852	0	4,419	0	4,072
25									
26	Total Plant in Service	\$79,196,138		\$40,628,626	\$6,904,592	\$0	\$18,477,480	\$0	\$15,185,440
27	Total Plt. Held Future Use	0	L147	0	0	0	0	0	0
28	Total ST PUC	685,210	L163	351,521	59,739	0	142,564	0	131,385
29	Total LT PUC	78,856	L164	39,428	6,701	0	15,991	0	14,737
30	Total Tel. Plt. Adjust	0	L169	0	0	0	0	0	0
31									
32	TOTAL TELEPHONE PLANT	\$79,958,203		\$41,019,678	\$8,971,031	\$0	\$18,636,034	\$0	\$15,331,582
33									
34	less:								
35	Accum. Depr., Plt. in Serv.	41,081,974	M23	23,170,214	2,806,558	0	7,993,059	0	7,132,142
36	Accum. Depr. PHFU	0	M27	0	0	0	0	0	0
37	Accum. Amort. Tangible Plt.	320,005	M28	185,417	27,875	0	68,046	0	60,867
38	Accum. Amort. Intangible	4,242	M29	2,193	307	0	876	0	807
39	Accum. Amort. Other	0	M30	0	0	0	0	0	0
40	Accum. Def. Inc. Taxes, Net	6,539,013	M47	2,259,431	985,010	0	1,879,351	0	1,415,222
41									
42	plus:								
43	Other Assets	0	Direct	0	0	0	0	0	0
44									
45	NET TELEPHONE PLANT	\$32,002,970		\$15,422,321	\$3,151,421	\$0	\$8,706,702	\$0	\$6,722,525
46	plus:								
47	Class B RTB Stock	0	L171	0	0	0	0	0	0
48	Materials and Supplies	73,869	L173	38,185	6,388	0	15,246	0	14,050
49	Cash Working Capital	821,691	L175	455,765	76,252	0	181,972	0	167,703
50	Equal Access Investment	0	L177	0	0	0	0	0	0
51									
52	NET INVESTMENT	\$32,958,531		\$15,918,271	\$3,234,061	\$0	\$8,903,920	\$0	\$6,904,278
53									

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***** FCC PART 69 ***** IntraLATA Investment Detail		Part 35 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	LAND AND SUPPORT ASSETS								
14									
15	Land Assets, Message	\$181,037	N28	35423 52483	26088 01531	0	62211 51098	0	57333 35453
16	Land Assets, Private Line	40542 62454	N28	7933 017684	5838 006953	0	13932 12602	0	12639 67401
17									
18	Total Land Assets	\$221,580		\$43,357	\$31,907	\$0	\$78,144	\$0	\$70,173
19									
20	Support Assets, Message	\$10,529,826	N28	\$2,060,333	\$1,516,225	\$0	\$3,618,398	\$0	\$3,334,670
21	Support Assets, Private Line	2350085 638	N20	461,407	339,555	0	810,332	0	746,792
22									
23	Total Support Assets	\$12,887,711		\$2,521,739	\$1,855,780	\$0	\$4,428,730	\$0	\$4,081,462
24									
25	Total Land and Supp Assets	\$13,109,291		\$2,565,098	\$1,887,688	\$0	\$4,504,873	\$0	\$4,151,835
26									
27	CENTRAL OFFICE EQUIPMENT								
28									
29	Operator Sys , DA	\$0	(F)	0	0	0	0	0	0
30	Operator Sys , Other	1,328,714	(I)	0	0	0	0	0	1328714
31									
32	Total Operator Systems	\$1,328,714		\$0	\$0	\$0	\$0	\$0	\$1,328,714
33									
34	Tandem Switching	\$2,421,873	(G)	\$0	\$0	\$0	\$2,421,873	\$0	\$0
35	Tandem Assigned	0	Direct	0	0	0	0	0	0
36									
37	Total Tandem Switching	\$2,421,873		\$0	\$0	\$0	\$2,421,873	\$0	\$0
38									
39	Local Switching	\$4,876,200	(E)	\$0	\$4,876,200	\$0	\$0	\$0	\$0
40	Local Assigned	0	Direct	0	0	0	0	0	0
41									
42	Total Local Switching	\$4,876,200		\$0	\$4,876,200	\$0	\$0	\$0	\$0
43									
44	Total Switching	\$7,298,073		\$0	\$4,876,200	\$0	\$2,421,873	\$0	\$0

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***** FCC PART 69 *****
IntraLATA Investment
Detail

	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
58 COE Exch Trunk	\$3,718,861	Direct	\$0	\$0	\$0	\$0	\$0	\$3,718,861
59 COE Exch Line - Message	5747831 77	(D)	5747831 77	0	0	0	0	0
60 COE Exch Line - PL etc	324394 5916	(I)	0	0	0	0	0	324394 5916
61 COE Exch Line - Assigned	0	Direct	0	0	0	0	0	0
62 COE Interexchange, Message	4286642 453	(G)	0	0	0	4286642 453	0	0
63 COE Interexchange, PL	3152706 441	(i)	0	0	0	0	0	3152706 441
64 COE Interexchange, Assigned	0	(G)	0	0	0	0	0	0
65 COE H/R Message	3557199 045	(G)	0	0	0	3557199 045	0	0
66 COE H/R Assigned	0	Direct	0	0	0	0	0	0
67								
68 Total COE Transmission	\$20,787,458		\$5,747,832	\$0	\$0	\$7,843,841	\$0	\$7,195,782
69								
70 Total Central Office Equip	\$29,414,242		\$5,747,832	\$4,876,200	\$0	\$10,265,714	\$0	\$8,524,496
71								
72 IOT EQUIPMENT								
73								
74 Public Telephone	\$878,228	N43	\$878,228	\$0	\$0	\$0	\$0	\$0
75 Coinless Pay Phone	8,541	(D)	8,541	0	0	0	0	0
76 Customer Premises Equipment	0	N80	0	0	0	0	0	0
77								
78 Total IOT Equipment	\$878,228		\$878,228	\$0	\$0	\$0	\$0	\$0
79								
80 CABLE AND WIRE FACILITIES								
81								
82 Exchange PL and WATS	\$1,762,957	(I)	\$0	\$0	\$0	\$0	\$0	\$1,762,957
83 Exchange Message	31237202 09	(D)	31237202 09	0	0	0	0	0
84 Exchange Assigned	0	Direct	0	0	0	0	0	0
85								
86 Total Exchange Line C&WF	\$33,000,159		\$31,237,202	\$0	\$0	\$0	\$0	\$1,762,957
87								
88 Exchange Trunk, Message	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0
89 Exchange Trunk, PL	53091 74494	Direct	0	0	0	0	0	53091 74494
90								
91 Total Exchange Trunk C&WF	\$53,092		\$0	\$0	\$0	\$0	\$0	\$53,092
92								
93 Interexchange Message	\$693,475	(G)	\$0	\$0	\$0	\$693,475	\$0	\$0
94 Interexchange PL, WATS	383803 8322	(I)	0	0	0	0	0	383,804
95 Interexchange Assigned	501	(G)	0	0	0	501	0	0
96								
97 Total Interexchange C&WF	\$1,077,780		\$0	\$0	\$0	\$693,976	\$0	\$383,804

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***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Appropriation	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
111	H/R C&WF, Message	\$677,130	(G)	\$0	\$0	\$0	\$677,130	\$0	\$0
112	H/R C&WF, WATS	0	(I)	0	0	0	0	0	0
113	H/R C&WF, Assigned	0	Direct	0	0	0	0	0	0
114									
115	Total Host/Remote C&WF	\$677,130		\$0	\$0	\$0	\$677,130	\$0	\$0
116									
117	Total Cable and Wire Facil.	\$34,608,161		\$31,237,202	\$0	\$0	\$1,371,106	\$0	\$2,199,852
118									
119	TANGIBLE ASSETS:								
120									
121	Land and Support Leases	\$963,506	N20	186529 2419	138741 0267	0	331096.8707	0	305136 6
122									
123	COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0
124	COE Tandem Switching Leases	0	34	0	0	0	0	0	0
125	COE Local Switching Leases	0	39	0	0	0	0	0	0
126	COE Transmission Leases	0	68	0	0	0	0	0	0
127									
128	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0
129									
130	IOT Equipment Leases	\$0	78	0	0	0	0	0	0
131									
132	C&WF Leases	\$0	117	0	0	0	0	0	0
133									
134	Total Capital Leases	\$963,506		\$186,529	\$138,741	\$0	\$331,099	\$0	\$305,137
135									
136	Leasehold Impr., Alloc.	\$1,301	N37	672.5104937	112 5162102	0	268 5145858	0	247 4597017
137	Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0
138									
139	Total Leasehold Improvements	\$1,301		\$673	\$113	\$0	\$269	\$0	\$247
140									
141	Total Tangible Assets	\$964,807		\$189,202	\$138,854	\$0	\$331,367	\$0	\$305,384
142									
143									
144	TOTAL INTANGIBLE ASSETS	\$21,409	N37	\$11,067	\$1,852	\$0	\$4,419	\$0	\$4,072
145									
146									
147	PROPERTY HELD FOR FUTURE	\$0	N46	0	0	0	0	0	0

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***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
161	PLANT UNDER CONSTRUCTION								
162									
163	Short-term	\$685,210	N46	\$351,521	\$59,739	\$0	\$142,564	\$0	\$131,385
164	Long-term	78,856	N46	39427 93392	6700 541153	0	15960 52287	0	14736 66594
165									
166	Total Plt Under Const	\$762,066		\$390,949	\$66,440	\$0	\$158,555	\$0	\$146,122
167									
168									
169	TELEPHONE PLANT ADJUSTME	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0
170									
171	CLASS B RTB STOCK	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0
172									
173	MATERIALS AND SUPPLIES	\$73,869	N37	\$38,125	\$0,388	\$0	\$15,248	\$0	\$14,050
174									
175	CASH WORKING CAPITAL	\$681,691	N37	\$455,765	\$76,252	\$0	\$181,972	\$0	\$167,703
176									
177	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0

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***** FCC PART 59 ***** IntraLATA™ Reserves and Deferrals		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	ACCUM DEPRECIATION, TPIS:								
14									
15	Support Assets	\$3,853,417	N28	\$753,908	\$554,877	\$0	\$1,324,187	\$0	\$1,220,355
16	COE Switching	3,370,029	L44	0	2,251,881	0	1,118,347	0	0
17	COE Operator	274,923	L32	0	0	0	0	0	274,923
18	COE Transmission	12,545,985	L68	3,469,025	0	0	4,734,044	0	4,342,916
19	IOT Equipment	573,546	L78	573,546	0	0	0	0	0
20	Cable and Wire Facilities	20,474,073	L117	18,373,644	0	0	800,481	0	1,293,948
21	Other Plant	0	N37	0	0	0	0	0	0
22									
23	Total Accum. Depr., TPIS	\$41,091,974		\$23,170,214	\$2,806,558	\$0	\$7,983,059	\$0	\$7,132,142
24									
25	ACCUM AMORTIZATION:								
26									
27	Accum. Depreciation, PHFU	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0
28	Accum. Amort., Tangible Inv	320,005	N37	\$165,417	\$27,575	\$0	\$66,046	\$0	\$60,867
29	Accum. Amort., Intang. Inv.	4,242	N37	\$2,193	\$367	\$0	\$678	\$0	\$807
30	Accum. Amort., Other	0	N37	\$0	\$0	\$0	\$0	\$0	\$0
31									
32	Tot. Accum. Amortization	\$324,247		\$167,610	\$28,042	\$0	\$66,921	\$0	\$61,674
33									
34	Total Accum. Depr./Amort	\$41,416,221		\$23,337,824	\$2,834,600	\$0	\$8,049,981	\$0	\$7,193,816
35									
36									
37	ACCUM. DEF. INC. TAXES, NET:								
38									
39	Support Assets	\$1,033,837	N28	\$320,671	\$235,986	\$0	\$563,169	\$0	\$519,010
40	COE Switching	1,121,043	L44	0	749,024	0	372,019	0	0
41	COE Operator	(5,315)	L32	0	0	0	0	0	(5,315)
42	COE Transmission	2,355,752	L68	654,142	0	0	892,682	0	818,928
43	IOT Equipment	111,753	L78	111,753	0	0	0	0	0
44	Cable and Wire Fac.	1,306,944	L117	1,172,865	0	0	51,481	0	82,598
45	Unclassified	0	N37	0	0	0	0	0	0
46									
47	Total Accum. Def. Inc. Taxes	\$6,539,013		\$2,259,431	\$985,010	\$0	\$1,879,351	\$0	\$1,415,222

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..... FCC PART 69		Part 36	Common	Local	Information	Common	Billing and	Other	
Apportionment Factors		IntraLATA	Line	Switching		Transport	Collection		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	Central Office Equipment	\$29,414,242	L70	\$5,747,832	\$4,878,200	\$0	\$10,265,714	\$0	\$8,524,496
14	Info Ong /Term Eqpt	878,228	L78	878,228	0	0	0	0	0
15	C&W Facilities	34808160.8	L117	31237202.09	0	0	1371108.074	0	2199852.431
16									
17	Total	\$65,100,831		\$37,863,262	\$4,878,200	\$0	\$11,636,820	\$0	\$10,724,349
18	Factor	1.000000		0.581611	0.074903	0.000000	0.178751	0.000000	0.164735
19									
20	Sum: Sw, Trans, Other	\$27,237,389	17	\$0	\$4,878,200	\$0	\$11,636,820	\$0	\$10,724,349
21	Factor	1.000000		0.000000	0.179028	0.000000	0.427237	0.000000	0.393737
22									
23	Central Office Equipment	\$29,414,242	L70	\$5,747,832	\$4,878,200	\$0	\$10,265,714	\$0	\$8,524,496
24	Info Ong /Term Eqpt	878,228	L78	878,228	0	0	0	0	0
25	C&W, Excl. Exch. Message	3570958.505	L117-83	0	0	0	1371108.074	0	2199852.431
26									
27	Total	\$33,893,429		\$6,626,060	\$4,878,200	\$0	\$11,636,820	\$0	\$10,724,349
28	Factor	1.000000		0.195870	0.143996	0.000000	0.343640	0.000000	0.316894
29									
30	General Support Facilities	\$13,109,291	L25	\$2,565,086	\$1,887,888	\$0	\$4,504,873	\$0	\$4,151,835
31	Central Office Equipment	29414242.46	13	5747831.77	4878200.306	0	10265714.11	0	8524458.277
32	Info Ong /Term. Eqpt	878227.9431	14	878227.9431	0	0	0	0	0
33	C&W Facilities	34808160.8	15	31237202.09	0	0	1371108.074	0	2199852.431
34	Equal Access Investment	0	L177	0	0	0	0	0	0
35									
36	Total	\$78,209,022		\$40,428,358	\$8,763,897	\$0	\$18,141,804	\$0	\$14,875,984
37	Factor	1.000000		0.516921	0.086484	0.000000	0.208388	0.000000	0.190208
38									
39	Sum. Com Ln, Sw, Trans	\$63,333,038	36	\$40,428,358	\$8,763,897	\$0	\$18,141,804	\$0	\$0
40	Factor	1.000000		0.638338	0.108797	0.000000	0.254888	0.000000	0.000000
41									
42	COE Cat. 2 Factor	1.000000	Direct	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000
43	IDT Cat. 1 Factor	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
44									
45	Total TPIS	\$79,188,138	K26	\$40,826,828	\$8,904,592	\$0	\$18,477,460	\$0	\$15,185,440
46	Factor	1.000000		0.513013	0.087183	0.000000	0.208059	0.000000	0.191745

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***** FCC PART 69 ***** Apportionment Factors		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
60 Interstate Equip Factor	0 000000	Direct	0 000000	0 000000	0 000000	0 000000	0 000000	0 000000	0 000000
61 Wtd. Std Work Seconds	1 000000	Direct	0 000000	0 650748	0 523988	0 000000	0 000000	0 475284	
62									
63 "BIG THREE" Expenses	\$13,865,397	O171	\$3,470,594	\$550,387	\$778,718	\$1,324,008	\$704,480	\$7,028,152	
64 Factor	1 000000		0 250856	0 039695	0 056163	0 025460	0 050809	0 506888	
65									
66 Net Investment	\$32,958,531	J13	\$15,918,271	\$3,234,061	\$0	\$6,903,920	\$0	\$6,904,278	
67 Factor	1 000000		0 482918	0 093125	0 000000	0 209473	0 000000	0 209484	

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***** FCC PART 89 ***** Operating Expenses and Taxes		Part 38 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	PLANT SPEC. OPER. EXPENSE:								
14									
15	Network Support, Alloc.	\$15,663	N37	\$8,200	\$1,372	\$0	\$3,274	\$0	\$3,017
16	Network Support, Direct	0	Direct	0	0	0	0	0	0
17									
18	Total Network Support Exp	\$15,663		\$8,200	\$1,372	\$0	\$3,274	\$0	\$3,017
19									
20	General Support, Alloc.	\$1,079,783	N30	\$211,281	\$155,484	\$0	\$371,056	\$0	\$341,961
21	General Support, Direct	0	Direct	0	0	0	0	0	0
22									
23	Total General Support Exp	\$1,079,783		\$211,281	\$155,484	\$0	\$371,056	\$0	\$341,961
24									
25	Central Office Eq. Alloc	\$842,220	N31	\$164,579	\$139,822	\$0	\$293,941	\$0	\$244,084
26	Central Office Eq. Direct	0	Direct	0	0	0	0	0	0
27									
28	Total COE Exp	\$842,220		\$164,579	\$139,822	\$0	\$293,941	\$0	\$244,084
29									
30	Cust Premises Equip	\$0	L76	\$0	\$0	\$0	\$0	\$0	\$0
31	Other IOT	142,823	N43	142,823	5371	0	0	0	0
32	IOT Direct	0	Direct	0	0	0	0	0	0
33									
34	Total IOT Exp	\$142,823		\$142,823	\$0	\$0	\$0	\$0	\$0
35									
36	Cable & Wire, Alloc	\$1,331,329	N33	\$1,164,749	\$0	\$0	\$52,442	\$0	\$84,139
37	Cable & Wire, Direct	0	Direct	0	0	0	0	0	0
38									
39	Total C&WF Exp	\$1,331,329		\$1,164,749	\$0	\$0	\$52,442	\$0	\$84,139
40									
41	TOTAL PLT SPEC OPER EXP	\$3,411,824		\$1,721,432	\$296,478	\$0	\$720,713	\$0	\$673,201
42									
43	TOTAL PLT SPEC, ex SUPPOR	\$2,316,178		\$1,501,950	\$139,822	\$0	\$346,382	\$0	\$328,223

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***** FCC PART 09 ***** Operating Expenses and Taxes	Part 38 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
57 NON-SPECIFIC OPER EXP.								
58								
59 Oth. Pll. and Equip., Alloc	(\$18,442)	N18	(\$10,726)	(\$1,381)	\$0	(\$3,286)	\$0	(\$3,038)
60 Oth. Pll. and Equip., Direct	0	Direct	0	0	0	0	0	0
61								
62 Total Oth. Pll. & Equip	(\$18,442)		(\$10,726)	(\$1,381)	\$0	(\$3,286)	\$0	(\$3,038)
63								
64 Network Operations, Alloc	\$1,839,314	N18	\$1,069,765	\$137,769	\$0	\$328,780	\$0	\$302,999
65 Network Operations, Direct	0	Direct	0	0	0	0	0	0
66								
67 Total Network Oper. Exp.	\$1,839,314		\$1,069,765	\$137,769	\$0	\$328,780	\$0	\$302,999
68								
69 Total Access Expenses	\$5,090,221	Direct	\$0	\$0	\$0	\$0	\$0	\$5,090,221
70								
71 Depr., Support Assets	\$295,477	L23	\$57,816	\$42,548	\$0	\$101,538	\$0	\$93,576
72 Depr., COE Switching	1254471.789	L44	0	838,174	0	416,298	0	0
73 Depr., COE Operator	733233.8441	L32	0	0	0	0	0	(733,234)
74 Depr., COE Transmission	1551851.3	L88	429,094	0	0	585,568	0	537,189
75 Depr., IOT Equipment	64821.46814	L78	64,821	0	0	0	0	0
76 Depr., C&W Facilities	2883505.87	L117	2,587,688	0	0	113,582	0	182,236
77 Depr., PHFU	0	L147	0	0	0	0	0	0
78								
79 Total Depreciation Expense	\$5,316,994		\$3,139,420	\$880,722	\$0	\$1,216,986	\$0	\$79,766
80								
81 Amort., Tangible Assets	\$202,981	L141	\$39,805	\$29,213	\$0	\$69,715	\$0	\$64,248
82 Amort., Intangible Assets	788.6600134	L144	408	88	0	163	0	150
83 Other Amortization	0	Direct	0	0	0	0	0	0
84 Direct Assigned Amort	0	Direct	0	0	0	0	0	0
85								
86 Total Amortization Exp	\$203,769		\$40,213	\$29,281	\$0	\$69,877	\$0	\$64,398
87								
88 Total Depr. and Amort	\$5,520,683		\$3,179,633	\$910,002	\$0	\$1,286,863	\$0	\$144,164
89								
90 TOTAL NON-SPEC OPER EXP.	\$12,431,755		\$4,238,672	\$1,046,300	\$0	\$1,612,347	\$0	\$5,534,346

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***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 IntraLATA Total	Apportion	Common Line (D)	Local Switching (E)	Information (F)	Common Transport (G)	Billing and Collection (H)	Other (I)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
104 CUSTOMER OPERATIONS EXPENSE:								
105								
106 Marketing, Allocable	\$1,332,900	N37	\$689,004	\$115,274	\$0	\$275,096	\$0	\$253,525
107 Marketing, Direct	0	Direct	0	0	0	0	0	0
108								
109 Total Marketing Expense	\$1,332,900		\$689,004	\$115,274	\$0	\$275,096	\$0	\$253,525
110								
111 Operator Service, Alloc.	\$1,464,997	N61	\$0	\$1,096	\$767,612	\$0	\$0	\$696,290
112 Operator Service, Direct	0	Direct	0	0	0	0	0	0
113								
114 Total Operator Service	\$1,464,997		\$0	\$1,096	\$767,612	\$0	\$0	\$696,290
115								
116 Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0
117 Alphabetical Directory	2523 28813	(F)	0	0	2523 28813	0	0	0
118 Foreign Directory	0	Direct	0	0	0	0	0	0
119								
120 Total Directory	\$2,523		\$0	\$0	\$2,523	\$0	\$0	\$0
121								
122 Bus. Ofc., EU Presubscription	10539.87723	N40	\$6,728	\$1,126	\$0	\$2,686	\$0	\$0
123 Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0
124 Bus. Ofc., EU PL	7143.54283	(H)	0	0	0	0	0	7143 54288
125 Bus. Ofc., EU Message	364568.9016	(H)	0	0	0	0	364568 9016	0
126 Bus. Ofc., EU Reserved	0	(I)	0	0	0	0	0	0
127 Bus. Ofc., IX Special Access	0	(I)	0	0	0	0	0	0
128 Bus. Ofc., IX Switched Access	0	N40	0	0	0	0	0	0
129 Bus. Ofc., IX Billing and Collection	0	(H)	0	0	0	0	0	0
130 Bus. Ofc., Coin Collection & Admin	3278.427572	(D)	3278.427572	0	0	0	0	0
131 Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0
132								
133 Total Business Office	\$385,531		\$10,006	\$1,126	\$0	\$2,686	\$364,569	\$7,144
134								
135 Cust Serv., Msg. Process	\$55,280	(H)	0	0	0	0	55280 36369	0
136 Cust Serv., Other B&C	276866 1227	(H)	0	0	0	0	276866 1227	0
137 Cust Serv., CAIS	0	N21	0	0	0	0	0	0
138 Cust Serv., EU Common Line	0	(H)	0	0	0	0	0	0
139								
140 Total Customer Service	\$332,146		\$0	\$0	\$0	\$0	\$332,146	\$0
141								
142 Total BO, CS, OS, Dir.	\$2,185,198		\$10,006	\$2,222	\$770,135	\$2,686	\$696,715	\$703,433

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***** FCC PART 89 *****		Part 36 IntraLATA	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
Operating Expenses and Taxes		Total	Apportion						
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
159	Other Cust. Serv., Alloc.	\$24,353	142	\$112	\$25	\$8,583	\$30	\$7,784	\$7,839
159	Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0
160									
161	Total Other Cust. Serv.	\$24,353		\$112	\$25	\$8,583	\$30	\$7,784	\$7,839
162									
163	TOTAL CUSTOMER OPER. EXP	\$3,542,451		\$609,122	\$117,521	\$778,718	\$277,812	\$704,480	\$684,798
164									
165	"BIG-THREE" EXPENSES								
166									
167	Total PII, Specific Exp.	\$3,411,824	41	\$1,721,432	\$268,470	\$0	\$720,713	\$0	\$873,201
169	Total PII Non-specific Exp.	691,092,335	\$2 + 67 + 69	1059040	136388	0	325483	0	5390182
169	Total Customer Operations	3542450,795	163	099122,1823	117520,7766	778717,7079	277812,3258	704479,8322	964798,0942
170									
171	TOTAL "BIG THREE" EXPENSES	\$13,865,387		\$3,479,524	\$550,387	\$778,718	\$1,324,008	\$704,480	\$7,028,182
172									
173	CORPORATE OPERATIONS EXPENSE								
174									
175	Exec. and Planning, Alloc.	\$485,433	N04	\$110,903	\$18,475	\$28,140	\$44,444	\$23,648	\$235,922
178	Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0
177									
178	Total Exec. and Planning	\$485,433		\$110,903	\$18,475	\$28,140	\$44,444	\$23,648	\$235,922
179									
180	Admin. & General, Allocable	\$4,603,510	N64	\$1,155,277	\$182,737	\$258,548	\$439,591	\$233,898	\$2,333,462
181	Admin. & General, Direct	0	Direct	0	0	0	0	0	0
182									
183	Total Admin. and Gen.	\$4,603,510		\$1,155,277	\$182,737	\$258,548	\$439,591	\$233,898	\$2,333,462
184									
185	TOTAL CORPORATE OPERATIO	\$5,088,943		\$1,272,081	\$201,212	\$284,688	\$484,035	\$257,546	\$2,569,384
186									
187	NON-INCOME TAXES								
188									
189	Non-income Taxes, Allocable	\$1,217,467	N37	\$629,334	\$105,291	\$0	\$251,272	\$0	\$231,569
190	Non-income Taxes, Direct	0	Direct	0	0	0	0	0	0
191									
192									
193	Total Non-income Taxes	\$1,217,467		\$629,334	\$105,291	\$0	\$251,272	\$0	\$231,569
194									
195	TOTAL OPER. EXP. AND TAXES	\$25,672,440		\$6,500,641	\$1,766,892	\$1,063,404	\$3,348,179	\$962,026	\$9,873,299

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***** FCC PART 69 ***** InterLATA Revenue Requirement Summary		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	Net Investment	\$17,775,312	QS2	\$11,029,957	\$2,930,274	\$0	\$3,774,375	\$0	\$40,707
14	Rate of Return	10.34%	B19	10.34%	10.34%	10.34%	10.34%	10.34%	10.34%
15									
16	Return on Rate Base	\$1,837,987		\$1,140,498	\$302,990	\$0	\$390,270	\$0	\$4,209
17									
18	AFUDC	\$0	T37	0	0	0	0	0	0
19	ITC Amortization	0	T37	0	0	0	0	0	0
20	Other Return Adjustments	0	Direct	0	0	0	0	0	0
21									
22	Net Return	\$1,837,987		\$1,140,498	\$302,990	\$0	\$390,270	\$0	\$4,209
23									
24	Interest Expense	\$754,640	T67	488270 1840	124403 034	0	100238 8298	0	1728 1748
25	Capitalized Payroll Taxes	0	T37	0	0	0	0	0	0
26	Depreciation Adjustment	0	T37	0	0	0	0	0	0
27	Other Income Adjustments	0	Direct	0	0	0	0	0	0
28									
29	After Tax Income	\$1,083,327		\$672,227	\$178,587	\$0	\$230,032	\$0	\$2,481
30									
31	State Income Taxes	\$0	29	\$0	\$0	\$0	\$0	\$0	\$0
32	Federal Income Taxes	493,637	29	306,436	81,409	0	104,600	0	1,131
33	Operating Expenses and Taxes	2013177 269	U195	5525877 97A	1543200 992	3141 568669	1528618 202	390877 0788	21461 36785
34	Uncollectibles	278	Direct	270	0	0	0	0	8
35	Other Revenue Adjustments	0	Direct	0	0	0	0	0	0
36									
37	Base for Gross Receipts Tax	11344981 65	16+31+32+33	5972811 816	1927000 779	3141 568669	2023748 988	390877 0788	26801 35016
38									
39									
40	Gross Receipts Tax	17069	37	10491	2900	5	3045	538	40
41									
42									
43	TOTAL REVENUE REQUIREMEN	\$11,362,329		\$6,983,573	\$1,930,501	\$3,147	\$2,026,794	\$391,465	\$26,249
44									

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***** FCC PART 69 ***** InterLATA Investment Summary		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 Land and Support Assets	\$6,763,656	R25	\$2,150,043	\$1,082,168	\$0	\$2,803,351	\$0	\$28,093	
14									
15 Central Office Equipment	\$12,457,403	R70	\$3,815,375	\$4,054,916	\$0	\$4,550,097	\$0	\$37,104	
16 Info Term /Orig Equipment	582992 3089	R78	582,862	0	0	0	0	0	
17 Cable and Wire Facilities	21,530,999	R117	20,735,063	0	0	775,570	0	20,366	
18									
19 Total COE, IOT, C&WF	\$34,571,454		\$25,133,400	\$4,054,916	\$0	\$5,325,868	\$0	\$57,471	
20									
21 Total Tangible Assets	\$497,786	R141	\$158,467	\$145,783	\$0	\$191,470	\$0	\$2,066	
22									
23 Total Tele Pll ex Intang	\$41,832,898		\$27,441,910	\$6,182,667	\$0	\$8,120,488	\$0	\$87,630	
24 Total Intangible Assets	11,046	R144	7,291	1,613	0	2,119	0	23	
25									
26 Total Plant In Service	\$41,843,941		\$27,449,201	\$6,184,481	\$0	\$8,122,607	\$0	\$87,653	
27 Total Pll Held Future Use	0	R147	0	0	0	0	0	0	
28 Total ST PUC	353,539	R163	231,912	52,251	0	68,625	0	741	
29 Total LT PUC	39,853	R164	28,012	5,861	0	7,697	0	83	
30 Total Tel Pll Adjust	0	R169	0	0	0	0	0	0	
31									
32 TOTAL TELEPHONE PLANT	\$42,237,124		\$27,707,125	\$6,242,592	\$0	\$8,198,930	\$0	\$88,477	
33									
34 less									
35 Accum Depr, Pll in Serv	21,363,516	S23	15,249,416	2,459,398	0	3,615,346	0	40,056	
36 Accum Depr PHFU	0	S27	0	0	0	0	0	0	
37 Accum Amort Tangible Pll	185,104	S28	108,978	24,114	0	31,671	0	342	
38 Accum Amort Intangibles	2,189	S29	1,445	320	0	420	0	5	
39 Accum Amort Other	0	S30	0	0	0	0	0	0	
40 Accum Def Inc Taxes, Net	3,214,951	S47	1,504,157	870,327	0	831,113	0	7,954	
41									
42 plus									
43 Other Assets	0	Direct	0	0	0	0	0	0	
44									
45 NET TELEPHONE PLANT	\$17,482,265		\$10,843,130	\$2,688,935	\$0	\$3,720,080	\$0	\$40,121	
46 plus									
47 Class B RTB Stock	0	R171	0	0	0	0	0	0	
48 Materials and Supplies	45,693	R173	30,130	6,674	0	8,765	0	95	
49 Cash Working Capital	237,355	R175	158,667	34,666	0	45,530	0	491	
50 Equal Access Investment	0	R177	0	0	0	0	0	0	
51									
52 NET INVESTMENT	\$17,775,312		\$11,029,957	\$2,930,274	\$0	\$3,774,375	\$0	\$40,707	
53									

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..... FCC PART 69	Part 36	Source or	Common	Local	Information	Common	Billing and	Other
InterLATA Investment	InterLATA	Apportion	Line	Switching		Transport	Collection	
Detail	Total							
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
13 LAND AND SUPPORT ASSETS.								
14 Land Assets, Message	\$114,323	T28	\$36,341	\$33,504	\$0	\$44,003	\$0	\$475
15 Land Assets, Private Line	0	T26	0	0	0	0	0	0
17 Total Land Assets	\$114,323		\$36,341	\$33,504	\$0	\$44,003	\$0	\$475
19 Support Assets, Message	663,148,561	T28	\$2,108,030	\$1,943,435	\$0	\$2,552,478	\$0	\$27,544
20 Support Assets, Private Line	178,442,756	T28	5,672	5,229	0	8,868	0	74
22 Total Support Assets	\$6,649,333		\$2,113,702	\$1,948,665	\$0	\$2,559,348	\$0	\$27,619
24 Total Land and Supp. Assets	\$0,763,656		\$2,150,043	\$1,982,168	\$0	\$2,603,351	\$0	\$28,093
26 CENTRAL OFFICE EQUIPMENT:								
28 Operator Sys., DA	\$0	(F)	\$0	\$0	\$0	\$0	\$0	\$0
29 Operator Sys., Other	363,858,284	(i)	0	0	0	0	0	363,858,284
31 Total Operator Systems	\$364		\$0	\$0	\$0	\$0	\$0	\$364
33 Tandem Switching	\$385,947	(G)	\$0	\$0	\$0	\$385,947	\$0	\$0
34 Tandem Assigned	0	Direct	0	0	0	0	0	0
36 Total Tandem Switching	\$385,947		\$0	\$0	\$0	\$385,947	\$0	\$0
38 Local Switching	\$4,054,916	(E)	\$0	\$4,054,916	\$0	\$0	\$0	\$0
39 Local Assigned	0	Direct	0	0	0	0	0	0
41 Total Local Switching	\$4,054,916		\$0	\$4,054,916	\$0	\$0	\$0	\$0
43 Total Switching	\$4,440,882		\$0	\$4,054,916	\$0	\$385,947	\$0	\$0

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***** FCC PART 69 ***** InterLATA Investment Detail		Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
58	COE Exch Trunk	\$35,788	Direct	\$0	\$0	\$0	\$65,496	\$0	\$272
59	COE Exch Line - Message	3,815,375	(D)	3615375 375	0	0	0	0	0
60	COE Exch Line - PL etc	2,729	(I)	0	0	0	0	0	2729 261419
61	COE Exch Line - Assigned	0	Direct	0	0	0	0	0	0
62	COE Interexchange, Message	2,086,138	(G)	0	0	0	2086137 947	0	0
63	COE Interexchange, PL	33,739	(I)	0	0	0	0	0	33738 8323
64	COE Interexchange, Assigned	0	(G)	0	0	0	0	0	0
65	COE H/R Message	2,012,517	(G)	0	0	0	2012518 965	0	0
66	COE H/R Assigned	0	Direct	0	0	0	0	0	0
67									
68	Total COE Transmission	\$8,016,266		\$3,815,375	\$0	\$0	\$4,184,151	\$0	\$36,740
69									
70	Total Central Office Equip	\$12,457,493		\$3,815,375	\$4,054,916	\$0	\$4,550,097	\$0	\$37,104
71									
72	IOT EQUIPMENT:								
73									
74	Public Telephone	\$582,962	T43	\$582,962	\$0	\$0	\$0	\$0	\$0
75	Coinless Pay Phone	4,156	(D)	4,156	0	0	0	0	0
76	Customer Premises Equipment	0	T80	0	0	0	0	0	0
77									
78	Total IOT Equipment	\$582,962		\$582,962	\$0	\$0	\$0	\$0	\$0
79									
80	CABLE AND WIRE FACILITIES								
81									
82	Exchange PL and WATS	\$14,833	(I)	\$0	\$0	\$0	\$0	\$0	\$14,833
83	Exchange Message	20,735,063	(D)	20,735,063	0	0	0	0	0
84	Exchange Assigned	0	Direct	0	0	0	0	0	0
85									
86	Total Exchange Line C&WF	\$20,749,895		\$20,735,063	\$0	\$0	\$0	\$0	\$14,833
87									
88	Exchange Trunk, Message	\$71,525	Direct	\$0	\$0	\$0	\$71,229	\$0	\$296
89	Exchange Trunk, PL	866	Direct	0	0	0	875	0	11
90									
91	Total Exchange Trunk C&WF	\$72,410		\$0	\$0	\$0	\$72,104	\$0	\$307
92									
93	Interexchange Message	\$320,374	(G)	\$0	\$0	\$0	\$320,374	\$0	\$0
94	Interexchange PL, WATS	5,227	(I)	0	0	0	0	0	5,227
95	Interexchange Assigned	0	(G)	0	0	0	0	0	0
96									
97	Total Interexchange C&WF	\$325,601		\$0	\$0	\$0	\$320,374	\$0	\$5,227

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***** FCC PART 69 ***** InterLATA Investment Detail		Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
111	H/R C&WF, Message	\$383,092	(G)	\$0	\$0	\$0	\$383,092	\$0	\$0
112	H/R C&WF, WATS	0	(I)	0	0	0	0	0	0
113	H/R C&WF, Assigned	0	Direct	0	0	0	0	0	0
114									
115	Total Host/Remote C&WF	\$383,092		\$0	\$0	\$0	\$383,092	\$0	\$0
116									
117	Total Cable and Wire Facil.	\$21,530,999		\$20,735,053	\$0	\$0	\$775,570	\$0	\$20,366
118									
119	TANGIBLE ASSETS:								
120									
121	Land and Support Leases	\$497,115	T28	\$159,024	\$145,685	\$0	\$191,341	\$0	\$2,065
122									
123	COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0
124	COE Tandem Switching Leases	0	34	0	0	0	0	0	0
125	COE Local Switching Leases	0	39	0	0	0	0	0	0
126	COE Transmission Leases	0	68	0	0	0	0	0	0
127									
128	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0
129									
130	IOT Equipment Leases	\$0	78	\$0	\$0	\$0	\$0	\$0	\$0
131									
132	C&WF Leases	\$0	117	\$0	\$0	\$0	\$0	\$0	\$0
133									
134	Total Capital Leases	\$497,115		\$159,024	\$145,685	\$0	\$191,341	\$0	\$2,065
135									
136	Leasehold Impr., Alloc.	\$671	T37	\$443	\$68	\$0	\$129	\$0	\$1
137	Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0
138									
139	Total Leasehold Improvements	\$671		\$443	\$68	\$0	\$129	\$0	\$1
140									
141	Total Tangible Assets	\$497,786		\$158,467	\$145,783	\$0	\$191,470	\$0	\$2,066
142									
143									
144	TOTAL INTANGIBLE ASSETS	\$11,046	T37	\$7,291	\$1,813	\$0	\$2,119	\$0	\$23
145									
146									
147	PROPERTY HELD FOR FUTURE	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0

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***** FCC PART 69 ***** InterLATA Investment Detail		Part 38 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
161	PLANT UNDER CONSTRUCTION								
162									
163	Short-term	\$353,530	T46	\$231,912	\$52,251	\$0	\$68,028	\$0	\$741
164	Long-term	39553 19268	T46	26012 09222	5830 690694	0	7367 345871	0	83 06408837
165									
166	Total Plt Under Const.	\$393,183		\$257,924	\$58,112	\$0	\$76,323	\$0	\$824
167									
168									
169	TELEPHONE PLANT ADJUSTME	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0
170									
171	CLASS B RTB STOCK	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0
172									
173	MATERIALS AND SUPPLIES	\$45,693	T37	\$30,160	\$6,674	\$0	\$8,765	\$0	\$95
174									
175	CASH WORKING CAPITAL	\$237,355	T37	\$156,667	\$34,866	\$0	\$45,530	\$0	\$491
176									
177	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0

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..... FCC PART 09	Part 36	Source or	Common	Local	Information	Common	Billing and	Other
InterLATA [®]	InterLATA	Apportion	Line	Switching		Transport	Collection	
Reserves and Deferrals	Total							
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
13 ACCUM. DEPRECIATION, TPIS								
14								
15 Support Assets	\$1,989,148	T20	\$631,696	\$582,649	\$0	\$785,243	\$0	\$8,258
16 COE Switching	2,050,659	R44	0	1,872,437	0	178,219	0	0
17 COE Operator	258	R32	0	0	0	0	0	258
18 COE Transmission	4,267,568	R88	2,029,407	0	0	2,211,647	0	18,513
19 iOT Equipment	379,737	R78	379,737	0	0	0	0	0
20 Cable and Wire Facilities	12,864,480	R117	12,196,312	0	0	450,188	0	11,980
21 Other Plant	22,670	T37	14,963	3,311	0	4,349	0	47
22								
23 Total Accum. Depr., TPIS	\$21,363,516		\$15,249,416	\$2,458,398	\$0	\$3,615,846	\$0	\$40,056
24								
25 ACCUM. AMORTIZATION								
26								
27 Accum. Depreciation, PHFU	0	T37	\$0	\$0	\$0	\$0	\$0	\$0
28 Accum. Amort., Tangible Inv.	165,104	T37	103,978	24,114	0	31,671	0	342
29 Accum. Amort., Intang. Inv.	2,189	T37	1,445	320	0	420	0	5
30 Accum. Amort., Other	0	T37	0	0	0	0	0	0
31								
32 Tol. Accum Amortization	\$167,293		\$110,423	\$24,434	\$0	\$32,091	\$0	\$346
33								
34 Total Accum Depr./Amort.	\$21,530,809		\$15,359,839	\$2,482,831	\$0	\$3,647,737	\$0	\$40,402
35								
36								
37 ACCUM. DEF. INC. TAXES, NET.								
38								
39 Support Assets	\$845,547	T28	\$288,784	\$247,798	\$0	\$325,454	\$0	\$3,512
40 COE Switching	682,152	R44	0	622,898	0	59,285	0	0
41 COE Operator	(5)	R32	0	0	0	0	0	(5)
42 COE Transmission	802,834	R88	362,112	0	0	417,042	0	3,680
43 iOT Equipment	73,960	R78	73,960	0	0	0	0	0
44 Cable and Wire Fac.	808,426	R117	778,540	0	0	29,120	0	765
45 Unclassified	1,108	T37	730	162	0	212	0	2
46								
47 Total Accum Def Inc Taxes	\$3,214,051		\$1,504,157	\$670,827	\$0	\$631,113	\$0	\$7,954

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***** FCC PART 69 ***** Apportionment Factors		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	Central Office Equipment	\$12,457,493	R70	\$3,815,375	\$4,054,916	\$0	\$4,550,097	\$0	\$37,104
14	Info. Orig./Term. Eqpt.	582,962	R78	582,962	0	0	0	0	0
15	C&W Facilities	21,530,999	R117	20,735,063	0	0	775,570	0	20,366
16									
17	Total	\$34,571,454		\$25,133,400	\$4,054,916	\$0	\$5,325,668	\$0	\$57,471
18	Factor	1.000000		0.726999	0.117291	0.000000	0.154048	0.000000	0.001682
19									
20	Sum: Sw., Trans., Other	\$9,438,054	17	\$0	\$4,054,916	\$0	\$5,325,668	\$0	\$57,471
21	Factor	1.000000		0.000000	0.429635	0.000000	0.564276	0.000000	0.008089
22									
23	Central Office Equipment	\$12,457,493	R70	\$3,815,375	\$4,054,916	\$0	\$4,550,097	\$0	\$37,104
24	Info. Orig./Term. Eqpt.	582,962	R78	582,962	0	0	0	0	0
25	C&WF, Excl. Exch. Message	795,937	R117-83	0	0	0	775,570	0	20,366
26									
27	Total	\$13,836,392		\$4,398,338	\$4,054,916	\$0	\$5,325,668	\$0	\$57,471
28	Factor	1.000000		0.317882	0.293062	0.000000	0.384903	0.000000	0.004154
29									
30	General Support Facilities	\$6,763,656	R25	\$2,150,043	\$1,982,168	\$0	\$2,803,351	\$0	\$28,093
31	Central Office Equipment	12,457,493	13	3,815,375	4054915.875	0	4550097.346	0	37104.18578
32	Info. Orig./Term. Eqpt.	582,962	14	582,962	0	0	0	0	0
33	C&W Facilities	21,530,999	15	20,735,063	0	0	775570.1563	0	20366.49614
34	Equal Access Investment	0	R177	0	0	0	0	0	0
35									
36	Total	\$41,335,110		\$27,283,444	\$6,037,084	\$0	\$7,929,018	\$0	\$85,564
37	Factor	1.000000		0.660055	0.146052	0.000000	0.191823	0.000000	0.002070
38									
39	Sum: Com Ln., Sw., Trans.	\$41,249,546	36	\$27,283,444	\$6,037,084	\$0	\$7,929,018	\$0	\$0
40	Factor	1.000000		0.661424	0.146355	0.000000	0.192221	0.000000	0.000000
41									
42	COE Cat. 2 Factor	1.000000	Direct	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000
43	IOT Cat. 1 Factor	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
44									
45	Total TPIS	\$41,643,941	Q26	\$27,449,201	\$6,184,481	\$0	\$8,122,607	\$0	\$87,653
46	Factor	1.000000		0.655990	0.147799	0.000000	0.194117	0.000000	0.002095

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***** FCC PART 69 ***** Apportionment Factors		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
60	Interstate Equiv. Factor	0.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
61	Wtd. Std. Work Seconds	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
62									
63	"BIG THREE" Expenses	\$3,370,127	U171	\$2,031,105	\$457,007	\$2,114	\$609,029	\$263,054	\$7,807
64	Factor	1.000000		0.602679	0.135605	0.000627	0.180714	0.078058	0.002317
65									
66	Net Investment	17775312.47	P13	11029956.59	2930274.249	0	3774375.123	0	40706.61263
67	Factor	1.000000		0.620521	0.164851	0.000000	0.212338	0.000000	0.002290

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***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 PLANT SPEC. OPER. EXPENSE:									
14									
15 Network Support, Alloc.	\$8,185	T37	\$5,402	\$1,195	\$0	\$1,570	\$0	\$17	
16 Network Support, Direct	0	Direct	0	0	0	0	0	0	
17									
18 Total Network Support Exp.	\$8,185		\$5,402	\$1,195	\$0	\$1,570	\$0	\$17	
19									
20 General Support, Alloc.	\$557,107	T30	\$177,094	\$163,267	\$0	\$214,432	\$0	\$2,314	
21 General Support, Direct	0	Direct	0	0	0	0	0	0	
22									
23 Total General Support Exp.	\$557,107		\$177,094	\$163,267	\$0	\$214,432	\$0	\$2,314	
24									
25 Central Office Eq., Alloc.	\$335,076	T31	\$102,624	\$109,067	\$0	\$122,386	\$0	\$998	
26 Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	
27									
28 Total COE Exp.	\$335,076		\$102,624	\$109,067	\$0	\$122,386	\$0	\$998	
29									
30 Cust. Premises Equip.	\$0	R76	\$0	\$0	\$0	\$0	\$0	\$0	
31 Other IOT	94,672	T43	94671.9629	0	0	0	0	0	
32 IOT Direct	0	Direct	0	0	0	0	0	0	
33									
34 Total IOT Exp.	\$94,672		\$94,672	\$0	\$0	\$0	\$0	\$0	
35									
36 Cable & Wire, Alloc.	\$823,509	T33	\$793,067	\$0	\$0	\$28,564	\$0	\$779	
37 Cable & Wire, Direct	0	Direct	0	0	0	0	0	0	
38									
39 Total C&WF Exp.	\$823,509		\$793,067	\$0	\$0	\$28,564	\$0	\$779	
40									
41 TOTAL PLT. SPEC. OPER. EXP.	\$1,818,549		\$1,172,859	\$273,529	\$0	\$368,052	\$0	\$4,108	
42									
43 TOTAL PLT. SPEC. ex SUPPOR	\$1,253,257		\$990,383	\$109,067	\$0	\$152,050	\$0	\$1,777	

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***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
57	NON-SPECIFIC OPER. EXP.:								
58									
59	Oth. Pit. and Equip., Alloc.	(\$9,515)	T18	(\$6,917)	(\$1,116)	\$0	(\$1,466)	\$0	(\$16)
60	Oth. Pit. and Equip., Direct	0	Direct	0	0	0	0	0	0
61									
62	Total Oth. Pit. & Equip.	(\$9,515)		(\$6,917)	(\$1,116)	\$0	(\$1,466)	\$0	(\$16)
63									
64	Network Operations, Alloc.	\$948,982	T18	\$569,909	\$111,307	\$0	\$146,189	\$0	\$1,578
65	Network Operations, Direct	0	Direct	0	0	0	0	0	0
66									
67	Total Network Oper. Exp.	\$948,982		\$569,909	\$111,307	\$0	\$146,189	\$0	\$1,578
68									
69	Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0
70									
71	Depr., Support Assets	\$152,449	R23	\$48,461	\$44,677	\$0	\$58,678	\$0	\$633
72	Depr., COE Switching	783,344	R44	0	697,003	0	68,341	0	0
73	Depr., COE Operator	(689)	R32	0	0	0	0	0	(689)
74	Depr., COE Transmission	526,032	R68	250,653	0	0	273,565	0	2,414
75	Depr., IOT Equipment	42,818	R78	42,818	0	0	0	0	0
76	Depr., C&W Facilities	1,783,627	R117	1,717,691	0	0	64,248	0	1,687
77	Depr., PHFU	0	R147	0	0	0	0	0	0
78									
79	Total Depreciation Expense	\$3,268,279		\$2,059,722	\$741,680	\$0	\$462,833	\$0	\$4,045
80									
81	Amort., Tangible Assets	\$104,727	R141	\$33,339	\$30,871	\$0	\$40,282	\$0	\$435
82	Amort., Intangible Assets	407	R144	269	59	0	78	0	1
83	Other Amortization	0	Direct	0	0	0	0	0	0
84	Direct Assigned Amort.	4,081	Direct	0	0	0	0	0	4081
85									
86	Total Amortization Exp	\$109,214		\$33,608	\$30,730	\$0	\$40,360	\$0	\$4,517
87									
88	Total Depr. and Amort.	\$3,377,494		\$2,093,330	\$772,410	\$0	\$503,193	\$0	\$8,561
89									
90	TOTAL NON-SPEC. OPER. EXP.	\$4,318,961		\$2,776,321	\$882,601	\$0	\$647,916	\$0	\$10,123

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..... FCC PART 69		Part 36		Common	Local	Information	Common	Billing and	Other
Operating Expenses and Taxes		InterLATA	Apportion	Line	Switching		Transport	Collection	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
104	CUSTOMER OPERATIONS EXPENSE:								
105									
106	Marketing, Allocable	\$208,333	T37	\$137,512	\$30,428	\$0	\$39,963	\$0	\$431
107	Marketing, Direct	0	Direct	0	0	0	0	0	0
108									
109	Total Marketing Expense	\$208,333		\$137,512	\$30,428	\$0	\$39,963	\$0	\$431
110									
111	Operator Service, Alloc.	\$719	T61	\$719	\$0	\$0	\$0	\$0	\$0
112	Operator Service, Direct	0	Direct	0	0	0	0	0	0
113									
114	Total Operator Service	\$719		\$719	\$0	\$0	\$0	\$0	\$0
115									
116	Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0
117	Alphabetical Directory	2,085	(F)	0	0	2084 9352	0	0	0
118	Foreign Directory	0	Direct	0	0	0	0	0	0
119									
120	Total Directory	\$2,085		\$0	\$0	\$2,085	\$0	\$0	\$0
121									
122	Bus. Ofc., EU Presubscription	0	T40	\$0	\$0	\$0	\$0	\$0	\$0
123	Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0
124	Bus. Ofc., EU PL	15,091,992	(H)	0	0	0	0	0	15,091,992
125	Bus. Ofc., EU Message	49,346,528,49	(H)	0	0	0	0	49,346,528,49	0
126	Bus. Ofc., EU Reserved	0	(I)	0	0	0	0	0	0
127	Bus. Ofc., IX Special Access	10,036,831,96	(I)	0	0	0	0	0	10,036,831,96
128	Bus. Ofc., IX Switched Access	7,579,802,41	T40	5,013	1,108	0	1,457	0	0
129	Bus. Ofc., IX Billing and Collection	42,991,393,23	(H)	0	0	0	0	42,991,393,23	0
130	Bus. Ofc., Coin Collection & Admin	31,485,705,76	(D)	31,485,705,76	0	0	0	0	0
131	Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0
132									
133	Total Business Office	\$132,502		\$36,489	\$1,109	\$0	\$1,457	\$92,338	\$1,099
134									
135	Cust. Serv., Msg. Process	\$7,680	(H)	0	0	0	0	7,679,924,834	0
136	Cust. Serv., Other B&C	15,939,851,5	(H)	0	0	0	0	15,939,851,5	0
137	Cust. Serv., CABS	9,579,9	T21	0	41,154,711,48	0	5,405,199,915	0	5,832,893,714
138	Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0
139									
140	Total Customer Service	\$262,862		\$0	\$41,155	\$0	\$54,052	\$167,072	\$583
141									
142	Total BO, CS, OS, Dir.	\$398,168		\$37,218	\$42,264	\$2,085	\$55,509	\$259,410	\$1,982

SDPUC

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
158 Other Cust. Serv., Alloc.	\$5,610	142	\$524	\$595	\$29	\$782	\$3,655	\$24	
159 Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	
160									
161 Total Other Cust. Serv.	\$5,610		\$524	\$595	\$29	\$782	\$3,655	\$24	
162									
163 TOTAL CUSTOMER OPER. EXP.	\$812,111		\$175,254	\$73,287	\$2,114	\$96,254	\$263,064	\$2,137	
164									
165 "BIG-THREE" EXPENSES:									
166									
167 Total Plt Specific Exp.	\$1,818,549	41	\$1,172,859	\$273,529	\$0	\$368,052	\$0	\$4,109	
168 Total Plt Non-specific Exp.	939467,2437	62 + 67 +69	682891	110191	0	144723	0	1562	
169 Total Customer Operations	612111,1959	163	175254,1745	73297,06362	2114,309449	98254,18285	263064,4711	2137,015328	
170									
171 TOTAL "BIG THREE" EXPENSES	\$3,370,127		\$2,031,105	\$457,007	\$2,114	\$609,029	\$263,064	\$7,807	
172									
173 CORPORATE OPERATIONS EXPENSE:									
174									
175 Exec. and Planning, Alloc.	\$150,348	T64	\$90,612	\$20,388	\$94	\$27,170	\$11,736	\$348	
176 Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	
177									
178 Total Exec. and Planning	\$150,348		\$90,612	\$20,388	\$94	\$27,170	\$11,736	\$348	
179									
180 Admin. & General, Allocable	\$1,487,083	T64	\$898,222	\$201,854	\$933	\$268,733	\$116,077	\$3,445	
181 Admin. & General, Direct	0	Direct	0	0	0	0	0	0	
182									
183 Total Admin. and Gen.	\$1,487,083		\$898,222	\$201,854	\$933	\$268,733	\$116,077	\$3,445	
184									
185 TOTAL CORPORATE OPERATIO	\$1,637,411		\$898,833	\$222,042	\$1,027	\$295,903	\$127,813	\$3,793	
186									
187 NON-INCOME TAXES:									
188									
189 Non-income Taxes, Allocable	\$628,144	T37	\$414,610	\$91,742	\$0	\$120,492	\$0	\$1,300	
190 Non-income Taxes, Direct	0	Direct	0	0	0	0	0	0	
191									
192									
193 Total Non-income Taxes	\$628,144		\$414,610	\$91,742	\$0	\$120,492	\$0	\$1,300	
194									
195 TOTAL OPER. EXP. AND TAXES	\$9,013,177		\$5,525,878	\$1,543,201	\$3,142	\$1,528,618	\$390,877	\$21,461	

777c

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME SDPUC
 PERIOD ADDRESSED ENDING DECEMBER 31, 1995
 RUN DATE AND TIME 16-Sep-98 11:44:46 AM

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

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE
				Message Telephone Service		Private Line		
				InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
PLANT INVESTMENT DETAIL:								
21 Land, Allocable	1,469,126	---	---	---	---	---	---	---
22 Land, Direct	0	---	0	---	---	---	---	---
23 Motor Vehicles	4,631,661	---	---	---	---	---	---	---
24 Aircraft	0	---	---	---	---	---	---	---
25 Special Purpose Vehicles	0	---	---	---	---	---	---	---
26 Garage Work Equipment	49,001	---	---	---	---	---	---	---
27 Other Work Equipment	4,554,516	---	---	---	---	---	---	---
28 Buildings, Allocable	69,657,588	---	---	---	---	---	---	---
29 Buildings, Direct	0	---	0	---	---	---	---	---
30 Furniture	571,153	---	---	---	---	---	---	---
31 Office Equipment	2,907,182	---	---	---	---	---	---	---
32 General Purpose Computers	6,077,433	---	---	---	---	---	---	---
33 CAT 1 Oper. Sys., TSPS	0	---	---	---	---	---	---	---
34 CAT 1 Oper. Sys., Other TSPS	0	---	---	---	---	---	---	---
35 CAT 1 Oper. Sys., Aux. Pos	---	---	---	---	---	---	---	---
36 CAT 1 Oper. Sys., Other	1328714	---	941,265	364	387,085	0	---	387,449
37 CAT 2 Tandem Sw, Allocable	7457905	---	---	---	---	---	---	---
38 CAT 2 Tandem Sw, Direct	0	---	0	0	0	0	0	0
39 CAT 3 Local Sw, Allocable	90839999	---	---	---	---	---	---	---
40 CAT 3 Local Sw, Direct	0	---	0	0	0	0	0	0
41 CAT 4 12 Exchange Trunk	12974496	---	---	---	---	---	---	---
42 CAT 4 12 Exch Tr Direct	23752385	---	20,869,781	0	0	12,195	2,870,409	2,882,605
43 CAT 4 13 Exch Ln Msg, PL & W	40169304	---	---	---	---	---	---	---
44 Reserved	0	---	---	---	---	---	---	---
45 CAT 4 13 Direct	---	---	0	0	0	0	0	0
46 CAT 4 23 Message, PL & WATS	20975557	---	---	---	---	---	---	---
47 Reserved	0	---	---	---	---	---	---	---
48 CAT 4 23 Direct	---	---	0	0	0	0	0	0
49 CAT 4 3 H/R Message	14482707	---	---	---	---	---	---	---
50 CAT 4 3 WATS	0	---	0	0	0	0	0	0
51 CAT 4 3 Direct	0	---	0	0	0	0	0	0
52 CAT 1 Other IOT Equipment	5844761	---	---	---	---	---	---	---
53 CAT 1 Coinless Pay Phones	32239	---	28,657	1,430	2,152	0	0	3,582

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SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

SDPUC
ENDING DECEMBER 31, 1995

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE
				Message Telephone Service		Private Line		
				InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
70 CAT 2 CP Equipment	1	---	1	0	0	0	0	0
71 Reserved	0	---	---	---	---	---	---	---
72 Reserved	0	---	---	---	---	---	---	---
73 CAT 1.3 Joint Msg. Cat. 1.1 & 1.2	218304348	---	---	---	---	---	---	---
74 Other CAT 1 C&WF	---	---	0	0	0	0	0	0
75 CAT 2 C&WF	2294371	---	---	---	---	---	---	---
76 CAT 2 C&WF, Wideband	19511879	---	13,276,853	0	0	38,126	6,195,900	6,235,028
77 CAT 3 Joint Message & PLWATS	3263104	---	---	---	---	---	---	---
78 Reserved	0	---	---	---	---	---	---	---
79 CAT 3 Direct	529	---	28	0	501	0	0	501
80 CAT 4 Message	2756053	---	---	---	---	---	---	---
81 CAT 4 WATS	0	---	0	0	0	0	0	0
82 CAT 4 Direct	0	---	0	0	0	0	0	0
83 Allocable Support Leases	5,388,268	---	---	---	---	---	---	---
84 Direct Support Leases	0	---	0	0	0	0	0	0
85 COE Operator	0	---	---	---	---	---	---	---
86 COE Tandem Switch	0	---	---	---	---	---	---	---
87 COE Local Switch	0	---	---	---	---	---	---	---
88 COE Transmission	0	---	---	---	---	---	---	---
89 COE Direct	0	---	0	0	0	0	0	0
90 IOT Leases	0	---	0	0	0	0	0	0
91 C&WF Leases	0	---	0	0	0	0	0	0
92 Leasehold Imp. Land etc.	8,625	---	---	---	---	---	---	---
93 Leasehold Imp. COE Switching	0	---	---	---	---	---	---	---
94 Leasehold Imp. COE Operator	0	---	---	---	---	---	---	---
95 Leasehold Imp. COE Trans.	0	---	---	---	---	---	---	---
96 Leasehold Imp. IOT	0	---	0	0	0	0	0	0
97 Leasehold Imp. C&WF	0	---	0	0	0	0	0	0
98 Leasehold Imp. Other	0	---	0	0	0	0	0	0
99 Allocable Acct. No. 2690	141,946	---	---	---	---	---	---	---
100 Direct Acct. No. 2690	0	---	0	0	0	0	0	0
101 Materials and Supplies	480,928	---	---	---	---	---	---	---
102 RTB Stock	0	---	---	---	---	---	---	---
103 Tele Plt Adjust - Alloc	0	---	---	---	---	---	---	---
104 Tele Plt Adjust - Direct	0	---	0	0	0	0	0	0
105 Other Assets, Net	0	---	0	0	0	0	0	0
106 Other Liab, Def. Cr., Net	581,940	---	484,764	23,406	54,877	150	18,743	97,176

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SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

SDPUC
ENDING DECEMBER 31, 1995

LTC

		Intrastate									
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE		
***** FCC PART 33 *****					InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)			
123	TPUC -- Short Term, Alloc	4,543,102	---	---	---	---	---	---	---		
124	TPUC -- Short Term, Direct	0	---	0	0	0	0	0			
125	TPUC -- Long Term, Alloc	509,571	---	---	---	---	---	---			
126	TPUC -- Long Term, Direct	0	---	0	0	0	0	0			
127											
128	RESERVES AND DEFERRALS										
129	Acc Depr Support Assets	25,549,050	---	---	---	---	---	---			
130	Acc Depr COE Switching	45,300,291	---	---	---	---	---	---			
131	Acc Depr COE Operator	943,705	---	---	---	---	---	---			
132	Acc Depr COE Transmission	59,882,609	---	---	---	---	---	---			
133	Acc Depr IOT Equipment	3,801,135	---	---	---	---	---	---			
134	Acc Depr Cable and Wire Facilities	133,298,852	---	---	---	---	---	---			
135	Acc Depr Other Plant	178,774	---	156,104	22,670	0	0	22,670			
136	Accum Amort, Tangible Inv	2,121,708	---	---	---	---	---	---			
137	Accum Amort, Intang Inv	28,128	---	---	---	---	---	---			
138	Accum Amort, Other	0	---	0	0	0	0	0			
139	Acc Def IT Support Assets	10,865,870	---	---	---	---	---	---			
140	Acc Def IT COE Switching	15,099,350	---	---	---	---	---	---			
141	Acc Def IT COE Operator	(18,243)	---	---	---	---	---	---			
142	Acc Def IT COE Trans	11,233,280	---	---	---	---	---	---			
143	Acc Def IT IOT Equipment	740,833	---	---	---	---	---	---			
144	Acc Def IT C&WF	8,529,883	---	---	---	---	---	---			
145	Acc Def IT Unclassified	10,492	---	9,356	1,106	0	0	1,106			
146											
147	OPERATING EXPENSES AND TAXES										
148	Network Support, Alloc	105,178	---	---	---	---	---	---			
149	Network Support, Direct	0	---	0	0	0	0	0			
150	General Support, Alloc	7,159,211	---	---	---	---	---	---			
151	General Support, Direct	0	---	0	0	0	0	0			
152	Central Office Eq, Alloc	5,896,194	---	---	---	---	---	---			
153	Central Office Eq, Direct	0	---	0	0	0	0	0			
154	Cust Premises Equip	2,360	---	---	---	---	---	---			
155	Coinless Pay Phone Exp	3,254	---	---	---	---	---	---			
156	Other IOT	940,178	---	---	---	---	---	---			
157	IOT Direct	0	---	0	0	0	0	0			
158	Cable & Wire, Alloc	8,667,645	---	---	---	---	---	---			
159	Cable & Wire, Direct	0	---	0	0	0	0	0			

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

SDPUC
ENDING DECEMBER 31, 1995

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***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE
				Message Telephone Service		Private Line		
				InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
178	Oth. Plt. and Equip., Alloc	---	---	---	---	---	---	---
177	Oth. Plt. and Equip., Direct	---	0	0	0	0	0	0
178	Network Operations, Alloc	---	---	---	---	---	---	---
179	Network Operations, Direct	---	0	0	0	0	0	0
180	Total Access Expense	---	4,489	0	5,090,221	0	0	5,090,221
181	Depr., Support Assets	---	---	---	---	---	---	---
182	Depr., COE Switching	---	---	---	---	---	---	---
183	Depr., COE Operator	---	---	---	---	---	---	---
184	Depr., COE Transmission	---	---	---	---	---	---	---
185	Depr., IOT Equipment	---	---	---	---	---	---	---
186	Depr., G&W Facilities	---	---	---	---	---	---	---
187	Amort., Tangible Assets	---	---	---	---	---	---	---
188	Amort., Intangible Assets	---	---	---	---	---	---	---
189	Other Amortization	---	0	0	0	0	0	0
190	Direct Assigned Amort	---	27,800	4,081	0	0	0	4,081
191	Marketing, Allocable	---	---	---	---	---	---	---
192	Marketing, Direct	---	169,211	0	0	0	0	0
193	Operator Service, Alloc	---	---	---	---	---	---	---
194	Operator Service, Direct	---	0	0	0	0	0	0
195	Classified Directory	---	0	0	0	0	0	0
196	Alphabetical Directory	---	---	---	---	---	---	---
197	Foreign Directory	---	---	---	---	---	---	---
198	Bus. Ofc., EU Presubscription	---	---	---	---	---	---	---
199	Bus. Ofc., EU MTS & WATS	---	---	---	---	---	---	---
200	Bus. Ofc., EU Access, P/L & all OI	---	---	---	---	---	---	---
201	Bus. Ofc., IXC Special Access	---	---	---	---	---	---	---
202	Bus. Ofc., IXC Switched Access	---	---	---	---	---	---	---
203	Bus. Ofc., IXC B & C Services	---	---	---	---	---	---	---
204	Coin Collect & Admin	---	---	---	---	---	---	---
205	Cust Svc., Direct	---	19,824	0	43,870	0	0	43,870
206	Cust Serv., Msg Process	---	---	---	---	---	---	---
207	Cust Serv., Other B&C	---	---	---	---	---	---	---
208	Cust Serv., CABS	---	---	---	---	---	---	---
209	Cust Serv., EU Common Line	---	98,377	0	0	0	0	0
210	Other Cust Serv., Alloc	---	---	---	---	---	---	---
211	Other Cust Serv., Direct	---	0	0	0	0	0	0
212	Exec and Planning, Alloc	---	---	---	---	---	---	---
213	Exec and Planning, Direct	---	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

SDPUC
ENDING DECEMBER 31, 1995

***** FCC PART 36 *****		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE
					Message Telephone Service		Private Line		
(A)	(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(I)	
				(E)	(F)	(G)	(H)		
230 Admin & General, Allocable	26,443,234	---	---	0	0	0	0	0	
231 Admin & General, Direct	0	---	---	0	0	0	0	0	
232 Non-income Taxes, Allocable	8,072,091	---	---	0	0	0	0	0	
233 Non-income Taxes, Direct	0	---	---	0	0	0	0	0	
234									
235 OTHER INCOME STATEMENT									
236 State Income Tax Rate	0.00%	---	---						
237 Federal Income Tax Rate	31.23%	---	---						
238 Gross Receipts Tax Rate	0.15%	---	---						
239 Rzte of Return	10.34%	---	---						
240 AFUDC	0	---	---						
241 ITC Amortization	0	---	---	0	0	0	0	0	
242 Other Return Adjustments	0	---	---						
243 Contributions	0	---	---						
244 Interest Expense	9,737,783	---	---						
245 Capital Lease Expense	0	---	---						
246 Capitalized Payroll taxes	0	---	---						
247 Depreciation Adjustment	0	---	---	0	0	0	0	0	
248 Other Income Adjustments	0	---	---	0	0	0	0	0	
249 Uncollectibles	591,592	---	431,385	278	159,643	2	286	180,207	
250 Other Revenue Adjustments	0	---	0	0	0	0	0	0	
251 Other Revenue Taxes	0	---	0	0	0	0	0	0	
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SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

SDPUC
ENDING DECEMBER 31, 1995

***** FCC PART 36 *****		TOTAL COMPANY	Source/ Allocator	Other	Interstate		Intrastate		TOTAL INTRASTATE
					Private Line		Private Line		
(A)	(B)	(C)	(D)	InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)	(I)	
271 Working Loops	308,078	---	12,229	0	0	21	2,493	2,517	
272 Equivalent Interexchange Cct Mile	2,066,337	---	168,402	352	0	3,310	243,041	248,351	
273 Interexchange Circuit Terminations	18,788	---	1,285	2	0	27	2,523	2,550	

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U S WEST Communications
 South Dakota Intrastate Operations
 Test Period Ended December 31, 1993
 Thousands of Dollars
 Intrastate Results and Adjustment Detail

Line	Description											
		1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.
		Unadjusted Intrastate Results	Isolated Contributions Adjustments	Corporate Advertising	Interest on Customer Deposits	Phone Expense	INTR Contributions	Interest Synchronization	PUC Ordered Rate	Portion Asset	AT&T Rebate	Accumulation Reserve	Federal Tax Reserve Adjustment
1.	Maintenance	19,097	0					0		91		
2.	Engineering	3,317	0					0				
3.	Network Operations	3,928	0					0				
4.	Network Administration	339	0					0				
5.	Access	3,682	0					0				
6.	Other	(94)	0					0		91	0	0
7.	Total Cost of Services & Products (sum L.1 to L.6)	32,269	0	0	0	0	0	0	0	0	91	0
8.	Customer Operations	17,581	132					0				
9.	Corporate Operations	15,484	2	(43)		(35)	(1)	0			117	
10.	Property & Other Operating Taxes	4,967	0					0				
11.	Unrealizables	555	0					0				
12.	Total Selling, General & Admin (sum L.8 to L.11)	38,586	134	(43)	0	(35)	(1)	0	0	0	0	117
13.	Other Operating Income and Expenses	911	0	0	46	0	0	0	0	0	0	0
14.	Depreciation and Amortization	29,462	(457)					0				
15.	Total Operating Expenses (L. 7 + sum L.12 to L.14)	101,328	(333)	(43)	46	(35)	(1)	0	0	0	91	117
16.	Federal Income Tax	4,564	323	15	(16)	12	0	137	0	0	(32)	(41)
17.	State and Local Income Taxes	0	0	0	0	0	0	0	0	0	0	0
BALANCE SHEET												
18.	Telephone Plant in Service	455,406	5,613	0	0	0	0	0	0	0	0	0
19.	Property Held for Future Use	0	0	0	0	0	0	0	0	0	0	0
20.	Materials and Supplies	344	0	0	0	0	0	0	0	0	0	0
21.	Depreciation Reserve	218,254	(371)	0	0	0	0	0	0	0	0	0
22.	Deferred Tax Reserve	37,879	1,020	0	0	0	0	0	0	0	0	0
23.	Customer Deposits	377	0	0	359	0	0	0	0	0	0	0
24.	Cash Working Capital (CWC)	0	0	0	0	0	0	0	0	0	0	0
25.	Other Rate Base Adjustments	0	0	0	0	0	0	4,292	(7,456)	0	0	0
26.	Net Rate Base (L.18-L.19-L.20-L.21-L.22-L.23-L.24-L.25)	189,241	4,965	0	(198)	0	0	0	(4,292)	7,456	0	0
Access Minutes of Use (MOU)												
27.	Carrier Common Line	516,378,322										
28.	Local Switched Access	519,779,247										

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U S WEST Communications
 South Dakota IntraState Operations
 Test Period Ended December 31, 1993
 Thousands of Dollars
 IntraState Results and Adjustment Detail

Line	Description	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	23.	
		1988 - 1990 Tax Credit	Prior Period Property	Investment Tax Credit	1990 Federal Tax Yrassy	1993 Management Salary Adjustment	1993 Management Salary Adjustment	1993 Occupational Wage Adjustment	1993 Occupational Wage Adjustment	Employee Level Adjustment	Depreciation	Inflation Adjustment	Intra- State Lease Comparisons
1.	Maintenance					15	76	57	272			126	
2.	Engineering					9	41	6	14			22	
3.	Network Operations					12	62	8	24			26	
4.	Network Administration					1	6	1	4			2	
5.	Access					0	0	0	0			38	
6.	Other					0	0	0	0			(0)	
7.	Total Cost of Services & Products (sum L1 to L6)	0	0	0	0	35	184	82	314	0	0	213	0
8.	Customer Operations					28	146	55	216			117	
9.	Corporate Operations			0		39	205	7	28	0	0	106	6,438
10.	Property & Other Operating Taxes		590									33	
11.	Uncollectibles												
12.	Total Selling, General & Admin (sum L8 to L11)	0	590	0	0	67	351	62	243	0	0	253	6,438
13.	Other Operating Income and Expense	0	0	0	0	0	0	0	0	0	0	0	0
14.	Depreciation and Amortization							0		0	7,361	0	0
15.	Total Operating Expense (L 7 + sum L12 to L14)	0	590	0	0	103	333	144	557	32	7,361	459	6,438
16.	Federal Income Tax	0	(207)	311	292	(36)	(187)	(50)	(192)	(11)	(2,576)	(164)	0
17.	State and Local Income Taxes	0	0	0	0	0	0	0	0	0	0	0	0
BALANCE SHEET													
18.	Telephone Plant in Service	0	0	0	0	0	0	10	0	0	0	0	0
19.	Property Held for Future Use	0	0	0	0	0	0	0	0	0	0	0	0
20.	Materials and Supplies	0	0	0	0	0	0	0	0	0	0	0	0
21.	Depreciation Reserve	0	0	0	0	0	0	0	0	0	3,638	0	0
22.	Deferred Tax Reserve	198	0	0	(285)	0	0	0	0	0	0	0	0
23.	Customer Deposits	0	0	0	0	0	0	0	0	0	0	0	0
24.	Cash Working Capital (CWC)	0	0	0	0	0	0	0	0	0	0	0	0
25.	Other Rate Base Adjustments	0	0	0	0	0	0	0	0	0	0	0	0
26.	Net Rate Base (L 18 + L 19 + L 20 - L 21 - L 22 - L 23 - L 24)	(198)	0	0	285	0	0	10	9	9	(3,638)	0	0

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Access Minutes of Use (MOU)

- 27. Carrier Common Line
- 28. Local Switched Access

US WEST Communications
 South Dakota Intrastate Operations
 Test Period Ended December 31, 1993
 Thousands of Dollars
 Intrastate Results and Adjustment Detail 24

Line	Description	Other Post	Exchange	Part - Rate
		Retirement	Sales	Intrastate
		Benefit	of Exchange	Adjusted
1.	Maintenance	(83)	(2,115)	17,545
2.	Engineering	19	(547)	3,059
3.	Network Operations	232	(433)	3,856
4.	Network Administration	2	(36)	216
5.	Access		(629)	5,090
6.	Other		10	(83)
7.	Total Cost of Services & Products (sum L1 to L3)	170	(3,575)	29,784
8.	Customer Operations	114	(1,961)	16,417
9.	Corporate Operations	26	(1,715)	20,658
10.	Property & Other Operating Taxes		0	5,563
11.	Uncollectibles		0	555
12.	Total Selling, General & Admin (sum L8 to L11)	140	(3,675)	43,219
13.	Other Operating Income and Expense	0	0	955
14.	Depreciation and Amortization		(6,110)	30,256
15.	Total Operating Expense (L. 7 + sum L12 to L14)	310	(13,361)	104,216
16.	Federal Income Tax	(109)	(1,328)	1,224
17.	State and Local Income Taxes	0	0	0
BALANCE SHEET				
18.	Telephones Plant in Service	(2,206)	(81,872)	377,002
19.	Property Held for Future Use	0	0	0
20.	Materials and Supplies	0	0	344
21.	Depreciation Reserve	0	(38,974)	192,547
22.	Deferred Tax Reserve	0	(7,802)	31,010
23.	Customer Deposits	0	0	775
24.	Cash Working Capital (CWC)	0	0	0
25.	Other Rate Base Adjustments	0	0	(3,164)
26.	Net Rate Base (L.18+L.19+L.20+L.21+L.22+L.23+L.24+L.25)	(2,206)	0	166,179
			(35,046)	
Access Minutes of Use (MOU)				
17.	Carrier Common Line		72,173,519	444,156,783
28.	Local Switched Access		72,381,326	446,389,621

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Explanation of Adjustments**1. Booked Commission Adjustments**

Short Term AFUDC - Recognizes the difference between the FCC accounting for Allowance for Funds Used During Construction (AFUDC or Interest During Construction) and the precedent set in prior South Dakota PUC ratemaking.

Depreciation Rate Differences - Recognizes the differences between FCC and South Dakota depreciation accounting.

Flow-through Cost of Removal - In Docket F-3520, the South Dakota PUC ruled that the deferred tax balance associated with the cost of removal for pre-1971 property that was divested to AT&T must be restored.

Capitalized Property Tax on Plant Under Construction - Recognizes the difference between FCC and South Dakota PUC accounting for property taxes related to construction (Docket F-3442).

3 + 3 Amortization - Recognizes the 18 year amortization of the 1986 USWC 3+3 early retirement plan.

Amortization Excess FIT Surplus - Recognizes the Docket F-3375 Order which requires USWC to flow through to income the excess deferred taxes resulting from the federal income tax rate change.

2. Corporate Advertising

Corporate Advertising is excluded from test period expense (as prescribed in Docket F-3442).

3. Interest on Customer Deposits

This reflects the Company's Interest Costs associated with Customer Deposits at 7 % per year (Public Utilities Rules and Regulations, Paragraph 20:10:08:10).

4. Pioneer Expenses

Pioneer Expenses are removed (as ordered in Docket F-3520).

5. Bellcore - Contributions

Bellcore Charitable Contributions are removed (as ordered in Docket F-3442).

6. Interest Synchronization

Interest expense for income tax purposes is matched with rate base and the weighted Cost of Debt (as prescribed in Docket F-3520).

7. PUC Ordered Rate Base Adjustment

A PUC ordered rate base adjustment was part of the settlement in Docket F-3647-8 (TRA86).

8. Pension Asset

This adjustment recognizes the Rate Base effect of pension accounting following SFAS No. 87. The prescribed accounting shows a credit or negative expense has been booked since being implemented in 1987. The reduced expense has been provided and flows through to shareholder equity. This adjustment follows FCC guidelines, which direct that unfunded accrued pension expense should reduce rate base and that amounts funded in excess of recognized pension expense should be included in rate base.

9. AT&T Rebate

AT&T provided a Volume Purchase Rebate that was recognized in June 1995. The portion of the rebate not applicable to the test period was removed.

10. Remove Reconciliation Accrual Reversal

Removes the effect of entries in January 1995 and June 1995 which are associated with prior year accounting. Stemming from findings of Arthur Andersen in 1989, accruals were established for potential write-offs related to account reconciliations. As accounts are reconciled, the accruals are reversed. These reversals are removed from the test period as they do not relate to 1995 operations.

11. Federal Tax Adjustment

This adjustment removes the impact of a Federal Income Tax entry made in February 1995 which tried up tax reserves related to outstanding pre-1995 Internal Revenue Service audits.

12. 1988-1990 Federal Income Tax Audit Payment

This adjustment removes the impact of a payment made in June 1995 to the IRS for tax years 1988-1990.

13. Property Tax Accrual Adjustment

This adjustment removes the impact of a Property Tax entry made in December 1995 related to tax years 1994 and before. The property tax for the test period is the level associated with the taxes levied for 1995.

14. Change in Investment Tax Credit Amortization

This entry adjusts the test period Investment Tax Credit Amortization to the going forward known and measurable level in 1996.

15. 1994 Federal Tax Return True-up

This adjustment removes the effect of the 1994 Income Tax true-up based upon the 1994 Tax Return which was booked in November 1995.

16. 1995 Management Salary Adjustment

This entry adjusts the test period expense level to annualize the known and measurable management salary increase granted in May 1995.

17. 1996 Management Salary Adjustment

This entry adjusts the test period expense level to include the known and measurable management salary increase granted in May 1996.

18. 1995 Occupational Wage Adjustment

This entry adjusts the test period expense level to annualize the known and measurable occupational wages increase granted in 1995.

19. 1996 Occupational Wage Adjustment

This entry adjusts the test period expense level to include the known and measurable occupational wages increase granted in August 1996.

20. Employee Level Adjustment

As in Dockets F-3442, F-3443, and F-3520, this adjustment takes into account the change in work force the Company is experiencing. This entry adjusts the test period salary and wage level to reflect the number of employees as of December 31, 1995.

21. Represcribed Depreciation

This entry adjusts the test period depreciation to the level accepted in Docket TC94-121.

22. Inflation Adjustment

This adjustment reflects the effects of inflation on test period expense levels per the methodology stipulated to in Dockets F-3442, F-3443, and F-3520. Test period expense levels are adjusted to December 31, 1995 levels using the CPI.

23. Rent Compensation Adjustment

Recognizes Interarea Rent Compensation charges as expenses rather than FCC prescribed contra-revenues. Interarea Rent compensation is South Dakota's share of the carrying charges associated with multistate investment such as computers and buildings.

24. Other Post Employment Benefits (OPEB)

This entry adjusts the booked OPEB costs to a South Dakota ratemaking level. OPEB life costs are deducted from the rate base because they were totally funded.

25. Sale of Exchanges

This adjustment reflects the effects of the sale of 55 exchanges June 22, 1996. The expenses and rate base were calculated by determining the amount of cost that is eliminated with the sale. The access minutes of use include both the MOU billed to interexchange carriers and the access MOU associated with the USWC toll. Separations traffic factors were adjusted for the sold exchanges MOU.

SDPUC

***** FCC PART 69 *****
Intrastate Toll
Revenue Requirement Summary

	Part 39 Total	Source	Common Lins	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
INTRALATA:								
15 Net Investment	\$42,134,173	J13	\$19,856,234	\$4,782,175	\$0	\$9,026,424	\$0	\$6,489,340
16 Rate of Return	10.34%		10.34%	10.34%	10.34%	10.34%	10.34%	10.34%
18 Return on Rate Base	\$4,356,673		\$2,053,135	\$492,409	\$0	\$933,332	\$0	\$877,798
19 Return Adjustments	0	J18-20	0	0	0	0	0	0
21 Net Return on Rate Base	\$4,356,673		\$2,053,135	\$492,409	\$0	\$933,332	\$0	\$877,798
22 Income Taxes	1,383,478	J31-32	651,981	156,365	0	298,383	0	278,748
23 Expenses and Other Taxes	30,652,599	J33-35, 40	9,798,595	2,270,729	1,177,777	4,111,401	1,064,776	12,229,321
25 Total IntraLATA Rev Req	\$36,392,751		\$12,503,710	\$2,919,504	\$1,177,777	\$5,341,117	\$1,064,776	\$13,385,867
INTERLATA:								
31 Net Investment	\$22,117,946	P13	\$13,643,620	\$3,480,367	\$0	\$4,930,066	\$0	\$83,893
32 Rate of Return	10.34%		10.34%	10.34%	10.34%	10.34%	10.34%	10.34%
34 Return on Rate Base	\$2,286,996		\$1,410,750	\$359,870	\$0	\$509,769	\$0	\$6,607
35 Return Adjustments	0	P18-20	0	0	0	0	0	0
37 Net Return on Rate Base	\$2,286,996		\$1,410,750	\$359,870	\$0	\$509,769	\$0	\$6,607
38 Income Taxes	890,800	P31-32	426,130	108,702	0	153,980	0	1,696
39 Expenses and Other Taxes	10,298,369	P33-35, 40	6,253,038	1,612,763	3,460	1,884,892	431,262	31,185
41 Total InterLATA Rev Req	\$13,274,202		\$8,089,916	\$2,091,335	\$3,460	\$2,628,441	\$431,262	\$39,787
45 TOTAL INTRASTATE REV REQ	\$49,666,953		\$20,593,626	\$5,000,839	\$1,181,236	\$7,969,557	\$1,496,038	\$13,425,654
ACCESS ELEMENT MINUTES OF USE			516,270,222	518,770,947	NA			
ACCESS RATE PER MINUTE	#DIV/0!		\$0.039889	\$0.009640	#DIV/0!			

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Schedule 4

SDPUC

		intrastate							
		Message Telephone Service				Private Line			
***** FCC PART 36 ***** Revenue Requirement Summary	TOTAL COMPANY	Source/ Allocator	Intrastate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	State Income Tax Rate	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
14	Federal Income Tax Rate	31.23%	31.23%	31.23%	31.23%	31.23%	31.23%	31.23%	
15	Gross Receipts Tax Rate	0.15%	0.15%	0.15%	0.15%	0.15%	0.15%	0.15%	
16									
17									
18	Net Investment	\$251,246,987	C68	\$214,944,019	\$22,093,000	\$36,418,375	\$64,854	\$7,726,739	\$66,302,960
19	Rate of Return	10.34%	---	10.34%	10.34%	10.34%	10.34%	10.34%	10.34%
20									
21	Return on Rate Base	\$29,080,938		\$22,225,212	\$2,284,416	\$3,765,660	\$6,708	\$798,945	\$6,855,727
22									
23	AFUDC	0	H43	0	0	0	0	0	
24	ITC Amortization	0	H30	0	0	0	0	0	
25	Other Return Adjustments	0	V242	0	0	0	0	0	
26									
27	Net Return	\$29,080,938		\$22,225,212	\$2,284,416	\$3,765,660	\$6,708	\$798,945	\$6,855,727
28									
29	Contributions	0	H52	0	0	0	0	0	
30	Interest Expense	9,737,793	H44	7,449,747	767,681	1,249,492	2,248	268,625	2,288,046
31	Capital Lease Expense	0	H46	0	0	0	0	0	
32	Capitalized Payroll Taxes	0	H39	0	0	0	0	0	
33	Depreciation Adjustment	0	H36	0	0	0	0	0	
34	Other Income Adjustments	0	V248	0	0	0	0	0	
35									
36	After Tax Income	\$19,343,145		\$14,775,485	\$1,510,735	\$2,510,168	\$4,458	\$530,320	\$4,567,680
37									
38	State Income Taxes	\$0	Formula	\$0	\$0	\$0	\$0	\$0	
39	Federal Income Taxes	8,784,158	Formula	8,709,870	888,783	1,142,848	7,024	240,830	2,074,286
40	Operating Expenses and Taxes	159,747,028	H196	117,643,432	10,258,807	27,999,009	34,623	3,614,158	41,904,396
41	Uncollectibles	591,592	V246	431,385	276	159,843	2	286	160,207
42	Other Revenue Adjustments	0	V250	0	0	0	0	0	
43									
44	Net Revenue	\$187,612,923		\$140,776,814	\$13,229,006	\$32,907,317	\$43,353	\$4,653,933	\$50,834,409
45	Gross Receipts Taxes	296,865	Formula	220,499	19,875	49,435	65	6,691	70,368
46	Other Revenue Taxes	0	V251	0	0	0	0	0	
47									
	TOTAL REVENUE REQUIREMENT	\$197,909,787		\$140,999,012	\$13,249,681	\$32,956,752	\$43,418	\$4,660,624	\$50,910,775

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SDPUC

		Intrastate							
***** FCC PART 36 ***** Investment Summary		TOTAL COMPANY	Source/ Aliocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE
(A)	(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(I)	
13	Land and Support Investment	\$95,334,894	D33	\$72,728,352	\$7,573,023	\$12,308,984	\$22,598	\$2,705,904	\$22,808,512
14									
15	COE Operator Equipment	\$1,328,714	D43	\$941,265	\$364	\$387,085	\$0	\$0	\$387,449
16	COE Switching Equipment	117,408,934	D68	102,426,001	5,285,639	9,756,295	0	0	15,040,933
17	COE Transmission Equipment	130,743,668	D85	91,604,752	9,761,405	17,019,850	91,160	12,084,402	38,938,816
18									
19	Total COE	\$249,539,216		\$195,172,017	\$15,047,407	\$27,102,230	\$93,186	\$12,084,402	\$54,387,199
20	Info Orig /Term. Equipment	6,388,764	D94	4,785,436	637,983	893,365	0	0	1,601,328
21	Cable and Wire Facilities	295,039,392	D137	223,635,146	28,319,377	43,388,665	38,182	3,858,852	75,403,248
22									
23	Total COE, IOT, C&WF	\$553,964,372		\$422,592,599	\$44,004,747	\$71,512,460	\$131,311	\$15,723,254	\$131,371,773
24									
25	Total Capital Leases	\$8,388,268	D173	\$4,873,300	\$507,459	\$824,875	\$1,514	\$181,319	\$1,614,968
26									
27	Leasehold Improvements	\$8,626	D186	\$6,580	\$666	\$1,114	\$2	\$245	\$2,048
28									
29	Intangible Assets	\$141,846	D209	\$108,284	\$11,276	\$18,324	\$34	\$4,029	\$33,862
30									
31									
32	Total Tele. Plt. In Service	\$655,838,076		\$500,307,116	\$52,097,193	\$84,663,557	\$155,459	\$18,614,751	\$155,530,960
33									
34	Plant Held, Future Use	\$0	D214-215	\$0	\$0	\$0	\$0	\$0	\$0
35	TPUC, Short-term	4,543,102	D216-217	3,465,713	360,986	588,479	1,077	128,948	1,077,389
36	TPUC, Long-term	509,571	D218-219	389,727	40,478	65,782	121	14,463	120,844
37	Tel. Plt. Adjustment	0	D220-221	0	0	0	0	0	0
38									
39	Total Other Tel. Plt.	\$5,052,673		\$3,854,440	\$401,364	\$652,260	\$1,198	\$143,411	\$1,198,233
40									
41									
42	TOTAL TELEPHONE PLANT	\$660,890,749		\$504,161,555	\$52,498,556	\$85,315,817	\$156,657	\$18,758,162	\$156,729,194

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***** FCC PART 36 ***** Investment Summary	TOTAL COMPANY	Source/ Allocator	Intrastate					TOTAL INTRASTATE
			Interstate	Message Telephone Service		Private Line		
				InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
55 Other Assets, Net	0	V105	0	0	0	0	0	0
57 Accumulated Depr /Amort	(327,481,488)	E34	(248,348,520)	(28,634,328)	(43,088,353)	(78,483)	(9,351,556)	(79,132,688)
58 Accum Def Inc Taxes, Net	(57,682,235)	E47	(4,826,835)	(4,102,921)	(8,845,542)	(14,553)	(1,802,584)	(12,785,600)
59 Oth Liab & Def Cr., Net	581,940	V108	484,754	23,406	54,077	150	18,743	87,178
60								
61 TOTAL NET PLANT	\$278,328,968		\$211,401,164	\$21,784,458	\$35,456,789	\$63,792	\$7,822,765	\$64,927,802
62								
63 Materials and Supplies	480,928	H31	359,254	45,887	70,011	62	5,904	121,674
64 Rural Tel. Bank Stock	0	H35	0	0	0	0	0	0
65 Cash Working Capital	4,437,093	Formula	3,183,801	262,540	891,575	1,001	98,089	1,253,491
66 Equal Access Investment	0	---	0	0	0	0	0	0
67								
68 TOTAL NET INVESTMENT	\$281,248,987		\$214,944,019	\$22,093,000	\$35,418,375	\$84,854	\$7,726,739	\$66,302,968
69								

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SDPUC

***** FCC PART 35 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE
				Message Telephone Service		Private Line		
				InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
13 LAND AND SUPPORT ASSETS:								
14								
15 Land, Allocable	\$1,056,248	H33	\$1,263,471	\$131,563	\$213,809	\$393	\$47,010	\$392,777
16 Land, Direct	0	V22	0	0	0	0	0	0
17								
18 Total Land	\$1,056,248		\$1,263,471	\$131,566	\$213,809	\$393	\$47,010	\$392,777
19								
20 Motor Vehicles	\$4,697,896	H33	\$3,583,797	\$373,182	\$606,462	\$1,114	\$133,341	\$1,114,099
21 Aircraft	0	H33	0	0	0	0	0	0
22 Special Purpose Vehicles	0	H33	0	0	0	0	0	0
23 Garage Work Equipment	49,702	H33	37,915	3,948	6,416	12	1,411	11,787
24 Other Work Equipment	4,619,648	H33	3,524,108	366,967	596,360	1,085	131,120	1,095,542
25 Buildings, Allocable	74,818,950	H33	56,923,184	5,927,435	9,632,722	17,688	2,117,921	17,695,768
26 Buildings, Direct	0	V29	0	0	0	0	0	0
27 Furniture	570,321	H33	441,936	46,010	74,798	137	16,443	137,365
28 Office Equipment	2,948,756	H33	2,249,463	234,238	380,651	689	83,695	699,293
29 General Purpose Computers	8,154,343	H33	4,702,478	489,671	795,768	1,461	174,963	1,461,864
30								
31 Total Support Assets	\$93,678,616		\$71,462,881	\$7,441,460	\$12,093,175	\$22,206	\$2,658,894	\$22,215,735
32								
33 Tot Land and Support Assets	\$95,334,864		\$72,726,352	\$7,573,028	\$12,305,984	\$22,598	\$2,705,904	\$22,608,512
34								
35								
36 CENTRAL OFFICE EQUIPMENT:								
37								
38 CAT 1 Oper. Sys., TSPS	\$0	G22	\$0	\$0	\$0	\$0	\$0	\$0
39 CAT 1 Oper. Sys., Other TSPS	0	G21	0	0	0	0	0	0
40 CAT 1 Oper. Sys., Aux Pos.	0	G23	0	0	0	0	0	0
41 CAT 1 Oper. Sys., Other	1,328,714	V36	941,265	364	387,085	0	0	387,449
42								
43 Total CAT 1	\$1,328,714		\$941,265	\$364	\$387,085	\$0	\$0	\$387,449
44								
45								
46 CAT 2 Tandem Sw Allocable	\$7,457,905	G26	\$4,650,086	\$385,947	\$2,421,873	\$0	\$0	\$2,807,819
47 CAT 2 Tandem Sw Direct	0	V38	0	0	0	0	0	0
48								
49 Total CAT 2	\$7,457,905		\$4,650,086	\$385,947	\$2,421,873	\$0	\$0	\$2,807,819

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SDPUC

***** FCC PART 36 ***** Plant Investment Detail		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE
					Message Telephone Service		Private Line		
					InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
63	CAT 3 Local Sw. Allocable	\$110,009,029	G15	\$97,775,915	\$4,859,692	\$7,333,422	\$0	\$0	\$12,233,114
64	CAT 3 Local Sw Direct	0	V40	0	0	0	0	0	0
65									
66	Total CAT 3	\$110,009,029		\$97,775,915	\$4,859,692	\$7,333,422	\$0	\$0	\$12,233,114
67									
68	Total COE Sw CAT 2&3	\$117,466,934		\$102,426,001	\$5,285,639	\$9,755,295	\$0	\$0	\$15,040,933
69									
70									
71	COE TRANSMISSION								
72									
73	CAT 4 12 Exchange Trunk	\$12,974,496	I23	\$9,190,047	\$42,556	\$0	\$23,212	\$3,718,681	\$3,784,449
74	CAT 4 12 Exch Tr Direct	23,752,386	V42	20,639,781	0	0	12,198	2,870,409	2,682,605
75	CAT 4 13 Exch Ln Message	43,379,879	G13	32,534,909	4,326,753	6,518,217	0	0	10,844,970
76	CAT 4 13 PL, WATS, Local	2,173,342	F18	1,862,373	0	0	3,095	367,873	370,968
77	CAT 4 13 Direct	0	V45	0	0	0	0	0	0
78	CAT 4 23 Message	26,213,323	G18	15,889,310	3,379,579	6,944,433	0	0	10,324,612
79	CAT 4 23 PL, WATS	7,787,435	F24	2,205,340	0	0	54,657	5,107,438	5,162,095
80	CAT 4 23 Direct	0	V48	0	0	0	0	0	0
81	CAT 4 3 H/R Message	14,462,707	G29	6,912,991	2,012,517	3,557,199	0	0	5,569,716
82	CAT 4 3 WATS	0	V50	0	0	0	0	0	0
83	CAT 4 3 Direct	0	V51	0	0	0	0	0	0
84									
85	Total COE CAT 4	\$130,743,568		\$91,804,752	\$9,761,405	\$17,019,850	\$93,160	\$12,684,402	\$38,938,816
86									
87									
88	INFORMATION ORIGATION/TERMINATION								
89									
90	CAT 1 Other IOT Equipment	\$6,354,524	G13	\$4,765,893	\$633,607	\$954,824	\$0	\$0	\$1,588,631
91	CAT 1 Coinless Pay Phones	32239	G18	19,542	4,156	8,541	0	0	12,697
92	CAT 2 CP Equipment	1	V70	1	0	0	0	0	0
93									
94	Total IOT Equipment	\$6,386,764		\$4,785,436	\$637,903	\$963,365	\$0	\$0	\$1,601,328
95									
96									

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Sheet "D"

ENDING DECEMBER 31, 1993

10-Sep-90

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***** FCC PART 38 *****
Plant Investment Detail

SOPUC

Intrastate

Message Telephone Service

Private Line

	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE
(A)	(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(I)
160								
161	COE Operator	\$0	H16	\$0	\$0	\$0	\$0	\$0
162	COE Tandem Switch	0	H17	0	0	0	0	0
163	COE Local Switch	0	H18	0	0	0	0	0
164	COE Transmission	0	H20	0	0	0	0	0
165	COE Direct	0	V89	0	0	0	0	0
166								
167	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0
168								
169	IOT Leases	\$0	V90	\$0	\$0	\$0	\$0	\$0
170								
171	C&WF Leases	\$0	V91	\$0	\$0	\$0	\$0	\$0
172								
173	TOTAL CAPITAL LEASES	\$0,388,288		\$4,873,300	\$507,459	\$824,075	\$1,514	\$181,319
174								
175								
176	LEASEHOLD IMPROVEMENTS							
177								
178	Land and Support Assets	\$8,826	H14	\$8,580	\$685	\$1,114	\$2	\$245
179	COE Switching	0	H18	0	0	0	0	0
180	COE Operator	0	H16	0	0	0	0	0
181	COE Transmission	0	H20	0	0	0	0	0
182	IOT	0	V98	0	0	0	0	0
183	C&WF	0	V97	0	0	0	0	0
184	Other	0	V88	0	0	0	0	0
185								
186	TOTAL LEASEHOLD IMPROVEM	\$8,826		\$8,580	\$685	\$1,114	\$2	\$245
187								
188								
189	TPIS, EXCL ACCT. No 2890	\$855,098,130		\$500,198,832	\$52,085,917	\$84,645,232	\$155,428	\$18,810,722

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Sheet "D"

ENDING DECEMBER 31, 1995

16-Sep-95

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SDPUC

Intrastate

Message Telephone Service

Private Line

***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE
				InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
204 INTANGIBLE ASSETS:								
205								
206 Allocable Acct No 2690	\$141,848	H38	\$108,286	\$11,278	\$18,324	\$34	\$4,029	\$33,862
207 Direct Acct No 2690	0	V100	0	0	0	0	0	0
208								
209 Total Intangible Assets	\$141,848		\$108,286	\$11,278	\$18,324	\$34	\$4,029	\$33,862
210								
211								
212 OTHER TELEPHONE PLANT								
213								
214 Held for Fut Use - Alloc	\$0	---	\$0	\$0	\$0	\$0	\$0	\$0
215 Held for Fut Use - Direct	0	---	0	0	0	0	0	0
216 TPUC, Short-term - Alloc	4,543,102	H35	3,403,713	360,886	586,479	1,077	128,948	1,077,389
217 TPUC, Short-term - Direct	0	V124	0	0	0	0	0	0
218 TPUC, Long-term - Alloc	509,571	H35	388,727	40,478	65,782	121	14,483	120,844
219 TPUC, Long-term - Direct	0	V129	0	0	0	0	0	0
220 Tele. Plt Adjust - Alloc	0	H35	0	0	0	0	0	0
221 Tele. Plt Adjust - Direct	0	V104	0	0	0	0	0	0
222								
223 Total Other Telephone Plant	\$5,052,873		\$3,854,440	\$401,364	\$652,260	\$1,198	\$143,411	\$1,198,233

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SCFUC

***** FCC PART 38 ***** Reserves and Deferrals	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE
				Message Telephone Service		Private Line		
				InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
13 ACCUM. DEPRECIATION, TPIS								
14								
15 Support Assets	\$27,925,968	H13	\$21,303,363	\$2,215,338	\$3,605,028	\$0,820	\$792,627	\$6,622,003
16 COE Switching	52,811,450	H19	44,328,350	2,288,354	4,219,746	0	0	6,508,100
17 COE Operator	943,708	H10	889,523	268	274,923	0	0	275,182
18 COE Transmission	09,203,268	H20	48,582,748	5,166,764	8,038,607	48,310	6,385,752	20,610,523
19 IOT Equipment	4,216,933	H25	3,181,137	421,422	638,374	0	0	1,067,908
20 Cable and Wire Facilities	172,049,536	H31	128,521,275	18,348,014	25,048,089	22,024	2,112,137	45,828,263
21 Other Plant	178,774	V135	158,104	22,670	0	0	0	22,670
22								
23 Total Accum Depr., TPIS	\$325,331,654		\$248,708,818	\$26,463,812	\$42,789,836	\$77,953	\$9,290,537	\$78,623,138
24								
25 ACCUM AMORTIZATION								
26								
27 Accum Depreciation, PHFU	\$0	H38	\$0	\$0	\$0	\$0	\$0	\$0
28 Accum Amort., Tangible Inv	2,121,708	H40	1,818,547	188,540	273,898	603	60,221	503,159
29 Accum Amort., Intang. Inv	28,128	H41	21,457	2,234	3,831	7	798	8,071
30 Accum Amort., Other	0	V138	0	0	0	0	0	0
31								
32 Tot Accum Amortization	\$2,149,834		\$1,640,004	\$170,774	\$277,627	\$510	\$61,019	\$509,830
33								
34 Total Accum Depr./Amort	\$327,481,488		\$248,348,820	\$26,634,586	\$43,068,363	\$78,463	\$9,351,556	\$79,132,968
35								
36								
37 ACCUM DEF. INC. TAXES, NET.								
38								
39 Support Assets	12,442,870	H13	\$9,492,083	\$888,413	\$1,898,277	\$2,049	\$353,168	\$2,950,807
40 COE Switching	18,022,350	H19	15,714,897	810,948	1,498,705	0	0	2,307,853
41 COE Operator	(18,243)	H10	(12,923)	(5)	(5,315)	0	0	(5,320)
42 COE Transmission	14,061,280	H20	8,873,467	1,049,825	1,830,460	10,019	1,287,609	4,187,813
43 IOT Equipment	769,633	H25	576,668	78,977	118,090	0	0	192,667
44 Cable and Wire Fac	12,373,883	H31	9,243,310	1,175,757	1,861,325	1,984	151,607	3,130,673
45 Unclassified	10,482	V145	8,358	1,108	0	0	0	1,108
46								
47 Total Accum Def Inc Taxes	\$57,662,235		\$44,898,835	\$4,102,921	\$6,845,542	\$14,553	\$1,862,584	\$12,765,600

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***** FCC PART 36 ***** Functional Distribution of Selected Investments (A)	TOTAL COMPANY (B)	Joint Use Message (C)	Private Line				Extended Area Service (H)	Other (I)
			Interstate		Intrastate			
			InterLATA	IntraLATA	InterLATA	IntraLATA		
			(D)	(E)	(F)	(G)		
13 TRANS CCT EQUIPMENT:								
14 Working Loops	309,076	294,330	0	0	21	2,496	0	12,229
16 Avg. Cost per Loop	147.39	147.39	147.39	147.39	147.39	147.39	147.39	147.39
17								
18 CAT 4.13 Exch Ln. Invest.	\$45,553,221	\$43,379,879	\$0	\$0	\$3,095	\$387,573	\$0	\$1,802,373
19								
20								
21 Circuit Terminations	16,766	12,949	2	0	27	2,523	0	1,285
22 Avg. Cost per Termination	2,024.35	2,024.35	2,024.35	2,024.35	2,024.35	2,024.35	2,024.35	2,024.35
23								
24 CAT 4.23 Other IX	\$33,980,756	\$28,213,323	\$4,049	\$0	\$54,657	\$5,107,438	\$0	\$2,601,291
25								
26								
27 C&WF INVESTMENT:								
28								
29 Working Loops	309,076	294,330	0	0	21	2,496	0	12,229
30 Loops Factor	1.000000	0.952290	0.000000	0.000000	0.000988	0.008076	0.000000	0.039566
31 CAT 1 Exchange C&WF	\$261,669,741	\$260,231,292	\$0	\$0	\$16,133	\$2,274,676	\$0	\$11,144,635
32								
33								
34 Equivalent IX Circuit Miles	2,086,337	1,653,232	352	0	3,310	243,041	0	166,402
35 IX Cct Miles Factor	1.000000	0.800079	0.000170	0.000000	0.001602	0.117619	0.000000	0.080530
36 CAT 3 Interexch C&WF	\$11,316,898	\$9,054,408	\$1,928	\$0	\$18,128	\$1,331,085	\$0	\$911,342

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		Intrastate							
***** FCC PART 36 ***** Physical Allocation Factors		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE
(A)	(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(I)	
13	Subscriber Plant Fact. (SPF)	1 000000	SPF	0 750000	0 099741	0 150259	0 000000	0 000000	0 250000
14									
15	Dial Equipment Minutes (DEM)	1 000000	DEM	0 868799	0 044539	0 066662	0 000000	0 000000	0 111201
16									
17	Conversation Minute-Miles	1 000000	CMM	0 611662	0 122714	0 265624	0 000000	0 000000	0 388338
18	Conversation Minutes	1 000000	CM	0 606154	0 128926	0 264920	0 000000	0 000000	0 393848
19	Subscriber Minutes (SLU)	1 000000	SLU	0 888954	0 044320	0 066726	0 000000	0 000000	0 111046
20									
21	TSPS Processor Time	0 000000	TSP	0 000000	0 000000	0 000000	0 000000	0 000000	0 000000
22	Wtd. Stand. Work Sec. Toll	0 000000	WST	0 000000	0 000000	0 000000	0 000000	0 000000	0 000000
23	Wtd. Stand. Work Sec. Aux.	1 000000	WSA	0 707268	0 000000	0 292734	0 000000	0 000000	0 292734
24	Wtd. Stand. Work Sec. Comb	1 000000	WSC	0 600514	0 000196	0 399290	0 000000	0 000000	0 399438
25									
26	COE CAT 2 Minutes	1 000000	CT2	0 623511	0 051750	0 324739	0 000000	0 000000	0 378489
27									
28	Exchange Trunk Minutes	1 000000	ETM	0 945300	0 031174	0 000000	0 000386	0 023140	0 054700
29	MOU-Mi., Host/Remote	1 000000	HRM	0 615423	0 138960	0 245617	0 000000	0 000000	0 384577
30									
31	C&WF CAT 4, WATS	0 000000	CT4	0 000000	0 000000	0 000000	0 000000	0 000000	0 000000
32									
33	Equal Access MOU	1 000000	EAM	0 873321	0 126676	0 000000	0 000000	0 000000	0 126679
34									
35	Current Billings	1 000000	CB	0 749869	0 033650	0 184071	0 000161	0 032249	0 250131
36	EU Presubscription Factor	1 000000	EPRE	0 976937	0 000000	0 002213	0 000513	0 017337	0 020063
37	EU MTS & WATS Factor	1 000000	EMTS	0 728783	0 02783	0 203345	0 000000	0 036942	0 271217
38	EU Access, P/L and All Other Fact	1 000000	EPLO	0 27268	0 000122	0 721508	0 000012	0 00568	0 727320
39	IX Special Access Factor	1 000000	ISPA	0 907449	0 083137	0 000000	0 009414	0 000000	0 092561
40	IX Switched Access Factor	1 000000	ISWA	0 844391	0 15487	0 000000	0 000739	0 000000	0 155609
41	IX Billing & Collection Services Fac	1 000000	IBC	0 690926	0 303194	0 000000	0 005880	0 000000	0 309074
42	Coin Revenue Percent	1 000000	CR	0 887028	0 102320	0 010854	0 000000	0 000000	0 112974
43	Relative Toll/Local Msgs	1 000000	TLM	0 634367	0 147094	0 218530	0 000000	0 000000	0 365833
44	Relative Users Percent	1 000000	RUP	0 786801	0 085275	0 148124	0 000000	0 000000	0 233369
45	CABS Percent	1 000000	CAB	0 500000	0 500000	0 000000	0 000000	0 000000	0 500000
46	Foreign Directories Percent	1 000000	FD	1 000000	0 000000	0 000000	0 000000	0 000000	0 000000

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***** FCC PART 36 ***** Internal Allocation Factors	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastata				TOTAL INTRASTATE
				Message Telephone Service		Private Line		
				InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
13 Support Assets	1.000000	D31	0.762852	0.079436	0.129092	0.000237	0.028383	0.237148
14 Land and Support Assets	1.000000	D33	0.762852	0.079436	0.129092	0.000237	0.028383	0.237148
15								
16 COE Operator	1.000000	D43	0.708403	0.000274	0.291323	0.000000	0.000000	0.291597
17 COE Tandem Switching	1.000000	D49	0.623511	0.051750	0.324739	0.000000	0.000000	0.375489
18 COE Local Switching	1.000000	D68	0.888799	0.044539	0.066662	0.000000	0.000000	0.111201
19 COE Total Switching	1.000000	D68	0.871958	0.044987	0.083047	0.000000	0.000000	0.128044
20 COE Transmission	1.000000	D85	0.702174	0.074661	0.130177	0.000713	0.092275	0.297828
21 Total COE	1.000000	C10	0.782130	0.060301	0.106850	0.000373	0.048347	0.217870
22								
23 Info. Orig./Term. CAT 1	1.000000	D90	0.750000	0.099741	0.150259	0.000000	0.000000	0.250000
24 Info. Orig./Term. CAT 2	1.000000	D92	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
25 Total IOT	1.000000	D94	0.749274	0.099888	0.150838	0.000000	0.000000	0.250728
26								
27 C&WF CAT 1	1.000000	D118	0.753784	0.094082	0.143060	0.000368	0.008076	0.248216
28 C&WF CAT 2	1.000000	D120	0.945300	0.031174	0.000000	0.000385	0.023140	0.054700
29 C&WF CAT 3	1.000000	D129	0.570054	0.098176	0.212554	0.001802	0.117614	0.429848
30 C&WF CAT 4	1.000000	D135	0.615423	0.138960	0.245817	0.000000	0.000000	0.384577
31 Total C&WF	1.000000	D137	0.747602	0.095019	0.145575	0.000128	0.012276	0.252998
32								
33 Total Equipment	1.000000	C23	0.762852	0.079436	0.129092	0.000237	0.028383	0.237148
34								
35 TPIS	1.000000	C32	0.762852	0.079436	0.129092	0.000237	0.028383	0.237148
36 TPIS, excl Acct No 2890	1.000000	D189	0.762852	0.079436	0.129092	0.000237	0.028383	0.237148
37								
38 Pli Held, Fut. Use	0.000000	D215	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
39								
40 Total Tangible Assets	1.000000	C25	0.762852	0.079436	0.129092	0.000237	0.028383	0.237148
41 Total Intangible Assets	1.000000	C28	0.762852	0.079436	0.129092	0.000237	0.028383	0.237148
42								
43 Long-term PUC	1.000000	C36	0.762852	0.079436	0.129092	0.000237	0.028383	0.237148
44 Net Telephone Plant	1.000000	C61	0.765034	0.078835	0.128314	0.000231	0.027586	0.234968
45 Total Net Investment	1.000000	C69	0.764254	0.078554	0.129469	0.000231	0.027473	0.235746
46 Capital Leases	1.000000	D173	0.762852	0.079436	0.129092	0.000237	0.028383	0.237148
47								
48 Tot Bus Cfc. Cust Serv	1.000000	I141	0.795674	0.037842	0.151554	0.000413	0.014517	0.204326
49								
50 Total "BIG THREE" Expenses	1.000000	I170	0.756273	0.059035	0.162029	0.000239	0.022374	0.243727
51								
52 Corporate Operations Expense	1.000000	I185	0.756273	0.059085	0.162029	0.000239	0.022374	0.243727

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		Intrastate							
***** FCC PART 36 ***** Operating Expenses and Taxes		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE
(A)	(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(I)	
13	PLANT SPEC. OPER. EXPENSE.								
14	Network Support, Alloc.	\$117,178	H14	\$89,389	\$9,308	\$15,127	\$28	\$3,328	\$27,789
15	Network Support, Direct	0	V149	0	0	0	0	0	0
16									
17	Total Network Support Exp.	\$117,178		\$89,389	\$9,308	\$15,127	\$28	\$3,328	\$27,789
18									
19	General Support, Alloc.	\$8,003,211	H14	\$6,105,282	\$635,744	\$1,033,152	\$1,897	\$227,156	\$1,897,949
20	General Support, Direct	0	V151	0	0	0	0	0	0
21									
22	Total General Support Exp.	\$8,003,211		\$6,105,282	\$635,744	\$1,033,152	\$1,897	\$227,156	\$1,897,949
23									
24	Central Office Eq., Alloc.	\$6,354,194	H21	\$4,969,803	\$383,163	\$691,651	\$2,372	\$307,204	\$1,384,391
25	Central Office Eq., Direct	0	V153	0	0	0	0	0	0
26									
27	Total COE Exp.	\$6,354,194		\$4,969,803	\$383,163	\$691,651	\$2,372	\$307,204	\$1,384,391
28									
29	Cust. Premises Equip.	\$2,901	H24	\$2,901	\$0	\$0	\$0	\$0	\$0
30	Coinless Pay Phone	4,047	G18	2,453	522	1,072	0	0	1,594
31	Other IOT	1,160,843	H23	885,532	117,778	177,432	0	0	295,211
32	IOT Direct	0	V157	0	0	0	0	0	0
33									
34	Total IOT Exp.	\$1,187,791		\$890,986	\$118,300	\$178,504	\$0	\$0	\$296,805
35									
36	Cable & Wire, Alloc.	\$9,677,645	H31	\$7,229,216	\$919,562	\$1,408,821	\$1,239	\$118,807	\$2,448,429
37	Cable & Wire, Direct	0	V159	0	0	0	0	0	0
38									
39	Total C&WF Exp.	\$9,677,645		\$7,229,216	\$919,562	\$1,408,821	\$1,239	\$118,807	\$2,448,429
40									
41	TOTAL PLT. SPEC. OPER. EXP.	\$25,340,019		\$19,284,657	\$2,066,077	\$3,327,255	\$5,536	\$656,494	\$6,055,362
42									
43	TOTAL PLT. SPEC., ex SUPPOR	\$17,219,630		\$13,090,006	\$1,421,025	\$2,278,976	\$3,611	\$428,012	\$4,129,624
44									

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***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE
				Message Telephone Service		Private Line		
				InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
56 NON-SPECIFIC OPER. EXP.:								
59								
60 Oth. Plt. and Equip., Alloc:	(\$137,273)	H36	(\$104,719)	(\$10,904)	(\$17,721)	(\$33)	(\$3,896)	(\$32,554)
61 Oth. Plt. and Equip., Direct		V177	0	0	0	0	0	0
62								
63 Total Oth. Plt. & Equip.	(\$137,273)		(\$104,719)	(\$10,904)	(\$17,721)	(\$33)	(\$3,896)	(\$32,554)
64								
65 Network Operations, Alloc:	\$13,721,078	H33	\$10,467,146	\$1,089,948	\$1,771,284	\$3,252	\$389,447	\$3,253,932
66 Network Operations, Direct	0	V179	0	0	0	0	0	0
67								
68 Total Network Oper. Exp.	\$13,721,078		\$10,467,146	\$1,089,948	\$1,771,284	\$3,252	\$389,447	\$3,253,932
69								
70 Total Access Expenses	\$5,724,710	V180	\$5,044	\$0	\$5,719,666	\$0	\$0	\$5,719,666
71								
72 Depr., Support Assets	\$2,169,081	H13	\$1,660,944	\$173,892	\$282,593	\$519	\$62,133	\$519,137
73 Depr., COE Switching	16,909,508	H19	14,744,347	760,874	1,404,287	0	0	2,165,151
74 Depr., COE Operator	(20,907)	H16	(14,811)	(6)	(6,091)	0	0	(6,096)
75 Depr., COE Transmission	8,593,855	H20	6,736,827	716,291	1,248,918	6,836	635,285	2,857,328
76 Depr., IOT Equipment	455,800	H25	341,369	45,509	68,722	0	0	114,231
77 Depr., C&W Facilities	22,934,121	H31	17,131,824	2,179,182	3,338,929	2,938	281,550	5,802,297
78 Depr., PHFU	0	H38	0	0	0	0	0	0
79								
80 Total Depreciation Expense	\$52,081,358		\$40,608,301	\$3,875,743	\$6,337,055	\$10,291	\$1,228,968	\$11,452,057
81								
82 Amort., Tangible Assets	\$1,345,809	H40	\$1,028,653	\$106,906	\$173,733	\$319	\$38,196	\$319,156
83 Amort., Intangible Assets	5,229	H41	3,950	415	875	1	148	1,240
84 Other Amortization		V189	0	0	0	0	0	0
85 Direct Assigned Amort	31,881	V190	27,800	4,081	0	0	0	4,081
86								
87 Total Amortization Exp	\$1,382,919		\$1,058,441	\$111,402	\$174,408	\$320	\$38,347	\$324,478
88								
89 Total Depr and Amort	\$53,444,277		\$41,667,743	\$3,987,145	\$6,511,464	\$10,611	\$1,267,314	\$11,776,534
90								
91 TOTAL NON-SPEC OPER EXP	\$72,752,792		\$52,035,214	\$5,056,189	\$13,984,692	\$13,831	\$1,652,868	\$20,717,578

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***** FCC PART 38 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE
				Message Telephone Service		Private Line		
				InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
105 CUSTOMER OPERATIONS EXPENSE:								
106								
107 Marketing, Allocable	\$6,885,222	G35	\$5,163,015	\$231,688	\$1,267,370	\$1,109	\$222,042	\$1,722,207
108 Marketing, Direct	169,211	V132	169,211	0	0	0	0	0
109								
110 Total Marketing Expense	\$7,054,433		\$5,332,226	\$231,688	\$1,267,370	\$1,109	\$222,042	\$1,722,207
111								
112 Operator Service, Alloc.	\$4,088,311	G24	\$2,455,088	\$801	\$1,632,422	\$0	\$0	\$1,633,223
113 Operator Service, Direct	0	V194	0	0	0	0	0	0
114								
115 Total Operator Service	\$4,088,311		\$2,455,088	\$801	\$1,632,422	\$0	\$0	\$1,633,223
116								
117 Classified Directory	\$0	V195	\$0	\$0	\$0	\$0	\$0	\$0
118 Alphabetical Directory	52,325	G19	46,515	2,319	3,491	0	0	5,810
119 Foreign Directory	0	G46	0	0	0	0	0	0
120								
121 Total Directory	\$52,325		\$46,515	\$2,319	\$3,491	\$0	\$0	\$5,810
122								
123 Bus Ofc., EU Presubscription	\$5,307,066	G36	\$5,200,532	\$0	\$11,744	\$2,722	\$92,008	\$106,474
124 Bus Ofc., EU MTS & WATS	1,968,707	G37	1,434,760	54,986	408,233	0	72,728	533,947
125 Bus Ofc., EU Access, P/L & all Ot	1,401,396	G38	382,133	171	1,011,116	17	7,960	1,019,263
126 Bus Ofc., IXC Special Access	128,269	G39	116,399	10,664	0	1,208	0	11,971
127 Bus Ofc., IXC Switched Access	54,537	G40	46,051	8,446	0	40	0	8,486
128 Bus Ofc., IXC B & C Services	158,000	G41	109,166	47,905	0	929	0	48,834
129 Coin Collect & Admin	342,885	G42	304,148	35,084	3,653	0	0	38,737
130								
131 Total Business Office	\$9,360,800		\$7,593,187	\$157,258	\$1,432,746	\$4,916	\$172,695	\$1,767,613
132								
133 Cust Svc., Direct	\$70,974	V205	\$22,090	\$0	\$46,884	\$0	\$0	\$48,894
134 Cust Serv., Msg. Process	58,178	G43	36,906	8,558	12,714	0	0	21,272
135 Cust Serv., Other B&C	2,082,763	G44	1,596,648	177,608	308,507	0	0	486,115
136 Cust Serv., CABS	213,475	G45	106,738	106,738	0	0	0	106,738
137 Cust Serv., EU Common Line	109,620	V209	109,620	0	0	0	0	0
138								
139 Total Customer Service	\$2,535,010		\$1,872,001	\$292,803	\$370,106	\$0	\$0	\$663,009
140								
141 Total Bus. Ofc., Cust Serv	\$11,895,810		\$9,465,188	\$450,153	\$1,802,852	\$4,916	\$172,695	\$2,430,622
142								

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		Intrastate							
		Message Telephone Service				Private Line		TOTAL	
***** FCC PART 38 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocatior	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
156 Other Cust. Serv., Alloc	\$163,399	H48	\$130,012	\$6,183	\$24,764	\$68	\$2,372	\$33,387	
157 Other Cust. Serv., Direct	0	V211	0	0	0	0	0	0	
158									
159 Total Other Cust. Serv.	\$163,399		\$130,012	\$6,183	\$24,764	\$68	\$2,372	\$33,387	
160									
161 TOTAL CUSTOMER OPER. EXP.	\$23,254,278		\$17,429,029	\$691,150	\$4,730,899	\$6,092	\$397,109	\$5,825,249	
162									
163									
164 "BIG-THREE" EXPENSES:									
165									
166 Total Pli. Spec., ex Support	\$17,219,630	44	\$13,090,006	\$1,421,025	\$2,270,976	\$3,611	\$426,012	\$4,129,624	
167 Total Network Oper. Exp.	13,721,078	68	10,467,146	1,089,948	1,771,284	3,252	389,447	3,253,932	
168 Total Customer Operations	23,254,278	161	17,429,029	691,150	4,730,898	6,092	397,109	5,825,249	
169									
170 TOTAL "BIG THREE" EXPENSES	\$54,194,986		\$40,986,181	\$3,202,124	\$8,781,158	\$12,956	\$1,212,568	\$13,208,805	
171									
172									
173 CORPORATE OPERATIONS EXPENSE:									
174									
175 Exec. and Planning, Alloc.	\$2,784,795	H50	\$2,106,064	\$164,540	\$451,217	\$666	\$52,307	\$678,731	
176 Exec. and Planning, Direct	0	V213	0	0	0	0	0	0	
177									
178 Total Exec. and Planning	\$2,784,795		\$2,106,064	\$164,540	\$451,217	\$666	\$52,307	\$678,731	
179									
180 Admin. & General, Allocable	\$27,543,853	H50	\$20,830,660	\$1,627,435	\$4,462,902	\$6,585	\$618,271	\$6,713,193	
181 Admin. & General, Direct	0	V231	0	0	0	0	0	0	
182									
183 Total Admin. and Gen.	\$27,543,853		\$20,830,660	\$1,627,435	\$4,462,902	\$6,585	\$618,271	\$6,713,193	
184									
185 TOTAL CORPORATE OPERATIO	\$30,328,648		\$22,936,724	\$1,791,975	\$4,914,120	\$7,250	\$678,578	\$7,391,924	
186									
187									
188 NON-INCOME TAXES:									
189									
190 Non-income Taxes, Allocable	\$8,072,091	H36	\$6,157,807	\$641,215	\$1,042,044	\$1,913	\$229,111	\$1,914,284	
191 Non-income Taxes, Direct	0	V233	0	0	0	0	0	0	
192									
193 Total Non-income Taxes	\$8,072,091		\$6,157,807	\$641,215	\$1,042,044	\$1,913	\$229,111	\$1,914,284	
194									
195									
196 TOTAL OPER EXP AND TAXES	\$159,747,828		\$117,843,432	\$10,256,607	\$27,999,000	\$34,623	\$3,614,158	\$41,904,366	

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***** FCC PART 69 *****
IntraLATA Revenue
Requirement Summary

	Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
13 Net Investment	\$42,134,173	K52	\$19,956,234	\$4,762,175	\$0	\$9,026,424	\$0	\$8,489,340
14 Rate of Return	10.34%	B19	10.34%	10.34%	10.34%	10.34%	10.34%	10.34%
15								
16 Return on Rate Base	\$4,356,673		\$2,053,135	\$492,409	\$0	\$933,332	\$0	\$977,798
17								
18 AFUDC	0	N37	0	0	0	0	0	0
19 ITC Amortization	0	N37	0	0	0	0	0	0
20 Other Return Adjustments	0	Direct	0	0	0	0	0	0
21								
22 Net Return	\$4,356,673		\$2,053,135	\$492,409	\$0	\$933,332	\$0	\$877,798
23								
24 Interest Expense	1518117.3	N67	715430.9733	171663.7633	0	325227.0004	0	305875.5631
25 Capitalized Payroll Taxes	0	N37	0	0	0	0	0	0
26 Depreciation Adjustment	0	N37	0	0	0	0	0	0
27 Other Income Adjustments	0	Direct	0	0	0	0	0	0
28								
29 After Tax Income	\$2,838,566		\$1,337,704	\$320,825	\$0	\$608,105	\$0	\$571,922
30								
31 State Income Taxes	\$0	29	0	0	0	0	0	0
32 Federal Income Taxes	1,383,478	29	651,981	156,366	0	266,383	0	278,748
33 Operating Expenses and Taxes	30436243.47	O185	9623676.752	2266181.59	1175905.77	4193083.303	1082961.221	12204434.46
34 Uncollectibles	159929	Direct	155688.0028	0	36.943599	0	157.056278	4047.003345
35 Other Revenue Adjustments	0	Direct	0	0	0	0	0	0
36								
37 Basis for Gross Receipts Tax	36176395.24	10+31+32+33	12328792.07	2914956.782	1175905.77	5332798.782	1082961.221	13360960.24
38								
39								
40 Gross Receipts Tax	56427	37	19230	4547	1834	8318	1658	20340
41								
42								
43 TOTAL REVENUE REQUIREMEN	\$36,392,751		\$12,503,710	\$2,919,504	\$1,177,777	\$5,341,117	\$1,064,776	\$13,385,957
44								

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***** FCC PART 69 *****
IntraLATA Investment
Summary

	Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
13 Land and Support Assets	\$15,012,888	L25	\$2,493,474	\$2,446,888	\$0	\$5,340,671	\$0	\$4,731,855
14								
15 Central Office Equipment	\$37,297,851	L70	\$6,518,217	\$7,333,422	\$0	\$12,923,505	\$0	\$10,522,707
16 Info. Term /Orig. Equipment	954,824	L78	954,824	0	0	0	0	0
17 Cable and Wre Facilities	47,045,717	L117	40,304,166	0	0	3,082,659	0	3,658,852
18								
19 Total COE, IOT, C&WF	\$85,298,392		\$47,777,207	\$7,333,422	\$0	\$16,006,204	\$0	\$14,181,559
20								
21 Total Tangible Assets	\$1,007,353	L141	\$167,765	\$164,095	\$0	\$358,161	\$0	\$317,332
22								
23 Total Tele. Plt. ex Intang.	\$101,318,633		\$50,438,447	\$9,944,405	\$0	\$21,705,035	\$0	\$19,230,746
24 Total Intangible Assets	22,353	L144	11,202	2,179	0	4,757	0	4,215
25								
26 Total Plant In Service	\$101,340,986		\$50,449,649	\$9,945,585	\$0	\$21,709,792	\$0	\$19,234,960
27 Total Plt. Held Future Use	0	L147	0	0	0	0	0	0
28 Total ST PUC	715,426	L163	356,154	70,219	0	153,262	0	135,791
29 Total LT PUC	80,245	L164	39,948	7,876	0	17,180	0	15,231
30 Total Tel. Plt. Adjust.	0	L169	0	0	0	0	0	0
31								
32 TOTAL TELEPHONE PLANT	\$102,136,657		\$50,845,751	\$10,024,680	\$0	\$21,880,245	\$0	\$19,385,982
33								
34 less:								
35 Accum. Depr., Plt. in Serv.	52,081,373	M23	28,461,201	3,888,897	0	10,558,813	0	9,172,462
36 Accum. Depr. PHFU	0	M27	0	0	0	0	0	0
37 Accum. Amort. Tangible Plt.	334,116	M28	167,441	32,576	0	71,102	0	62,997
38 Accum. Amort. Intangibles	4,429	M29	2,220	432	0	943	0	635
39 Accum. Amort. Other	0	M30	0	0	0	0	0	0
40 Accum. Def. Inc Taxes, Net	8,648,126	M47	2,882,657	1,444,491	0	2,449,721	0	1,861,257
41								
42 plus:								
43 Other Assets	0	Direct	0	0	0	0	0	0
44								
45 NET TELEPHONE PLANT	\$41,068,613		\$19,322,232	\$4,658,283	\$0	\$8,799,666	\$0	\$8,288,432
46 plus:								
47 Class B RTB Stock	0	L171	0	0	0	0	0	0
48 Materials and Supplies	75,915	L173	38,045	7,402	0	16,155	0	14,314
49 Cash Working Capital	989,645	L175	435,957	96,490	0	210,603	0	186,595
50 Equal Access Investment	0	L177	0	0	0	0	0	0
51								
52 NET INVESTMENT	\$42,134,173		\$19,856,234	\$4,762,175	\$0	\$9,026,424	\$0	\$8,489,340
53								

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***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	LAND AND SUPPORT ASSETS:								
14									
15	Land Assets, Message	\$213,809	N28	35511.24193	34847.78024	0	76060 08504	0	67389 53082
16	Land Assets, Private Line	47009.53677	N28	7607.762324	7661.8889	0	18723.12862	0	14816 75693
17									
18	Total Land Assets	\$250,810		\$43,319	\$42,510	\$0	\$92,783	\$0	\$82,206
19									
20	Support Assets, Message	\$12,093,175	N28	\$2,008,542	\$1,971,016	\$0	\$4,302,015	\$0	\$3,811,602
21	Support Assets, Private Line	2658864.296	N28	441,613	433,362	0	945,873	0	838,047
22									
23	Total Support Assets	\$14,752,070		\$2,450,155	\$2,404,378	\$0	\$5,247,887	\$0	\$4,649,649
24									
25	Total Land and Supp. Assets	\$15,012,888		\$2,493,474	\$2,446,888	\$0	\$5,340,671	\$0	\$4,731,855
26									
27	CENTRAL OFFICE EQUIPMENT								
28									
29	Operator Sys., DA	\$0	(F)	0	0	0	0	0	0
30	Operator Sys., Other	1,328,714	(I)	0	0	0	0	0	1328714
31									
32	Total Operator Systems	\$1,328,714		\$0	\$0	\$0	\$0	\$0	\$1,328,714
33									
34	Tandem Switching	\$2,421,873	(G)	\$0	\$0	\$0	\$2,421,873	\$0	\$0
35	Tandem Assigned	0	Direct	0	0	0	0	0	0
36									
37	Total Tandem Switching	\$2,421,873		\$0	\$0	\$0	\$2,421,873	\$0	\$0
38									
39	Local Switching	\$7,333,422	(E)	\$0	\$7,333,422	\$0	\$0	\$0	\$0
40	Local Assigned	0	Direct	0	0	0	0	0	0
41									
42	Total Local Switching	\$7,333,422		\$0	\$7,333,422	\$0	\$0	\$0	\$0
43									
44	Total Switching	\$9,755,295		\$0	\$7,333,422	\$0	\$2,421,873	\$0	\$0

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***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
58	COE Exch. Trunk	\$3,718,681	Direct	\$0	\$0	\$0	\$0	\$0	\$3,718,681
59	COE Exch. Line - Message	6518217.265	(D)	6518217.265	0	0	0	0	0
60	COE Exch. Line - PL etc	367873.4021	(I)	0	0	0	0	0	367873.4021
61	COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0
62	COE Interexchange, Message	6944433.458	(G)	0	0	0	6944433.458	0	0
63	COE Interexchange, PL	5107437.891	(I)	0	0	0	0	0	5107437.891
64	COE Interexchange, Assigned	0	(G)	0	0	0	0	0	0
65	COE H/R Message	3557199.045	(G)	0	0	0	3557199.045	0	0
66	COE H/R Assigned	0	Direct	0	0	0	0	0	0
67									
68	Total COE Transmission	\$26,213,842		\$6,518,217	\$0	\$0	\$10,501,633	\$0	\$9,193,993
69									
70	Total Central Office Equip	\$37,287,851		\$6,518,217	\$7,333,422	\$0	\$12,923,505	\$0	\$10,522,707
71									
72	IOT EQUIPMENT:								
73									
74	Public Telephone	\$954,824	N43	\$954,824	\$0	\$0	\$0	\$0	\$0
75	Coinless Pay Phone	8,541	(D)	8,541	0	0	0	0	0
76	Customer Premises Equipment	0	N60	0	0	0	0	0	0
77									
78	Total IOT Equipment	\$954,824		\$954,824	\$0	\$0	\$0	\$0	\$0
79									
80	CABLE AND WIRE FACILITIES								
81									
82	Exchange PL and WATS	\$2,274,676	(I)	\$0	\$0	\$0	\$0	\$0	\$2,274,676
83	Exchange Message	40304165.73	(D)	40304165.73	0	0	0	0	0
84	Exchange Assigned	0	Direct	0	0	0	0	0	0
85									
86	Total Exchange Line C&WF	\$42,578,841		\$40,304,166	\$0	\$0	\$0	\$0	\$2,274,676
87									
88	Exchange Trunk, Message	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0
89	Exchange Trunk, PL	53091.74494	Direct	0	0	0	0	0	53091.74494
90									
91	Total Exchange Trunk C&WF	\$53,092		\$0	\$0	\$0	\$0	\$0	\$53,092
92									
93	Interexchange Message	\$2,405,066	(G)	\$0	\$0	\$0	\$2,405,066	\$0	\$0
94	Interexchange PL, WATS	1331035.01	(I)	0	0	0	0	0	1,331,065
95	Interexchange Assigned	501	(G)	0	0	0	501	0	0
96									
97	Total Interexchange C&WF	\$3,736,854		\$0	\$0	\$0	\$2,405,569	\$0	\$1,331,085

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***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
111	H/R C&WF, Message	\$877,130	(G)	\$0	\$0	\$0	\$877,130	\$0	\$0
112	H/R C&WF, WATS	0	(I)	0	0	0	0	0	0
113	H/R C&WF, Assigned	0	Direct	0	0	0	0	0	0
114									
115	Total HosVRemote C&WF	\$877,130		\$0	\$0	\$0	\$877,130	\$0	\$0
116									
117	Total Cable and Wire Facil.	\$47,045,717		\$40,304,166	\$0	\$0	\$3,082,696	\$0	\$3,658,852
118									
119	TANGIBLE ASSETS								
120									
121	Land and Support Leases	\$1,005,995	N28	167064,524	163992,8524	0	357871,5475	0	317075,5813
122									
123	COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0
124	COE Tandem Switching Leases	0	34	0	0	0	0	0	0
125	COE Local Switching Leases	0	39	0	0	0	0	0	0
126	COE Transmission Leases	0	68	0	0	0	0	0	0
127									
128	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0
129									
130	IOT Equipment Leases	\$0	78	0	0	0	0	0	0
131									
132	C&WF Leases	\$0	117	0	0	0	0	0	0
133									
134	Total Capital Leases	\$1,005,995		\$167,065	\$163,653	\$0	\$357,872	\$0	\$317,076
135									
136	Leasehold Impr., Alloc.	\$1,358	N37	680,748,854	132,441,7127	0	289,072,2935	0	256,119,175
137	Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0
138									
139	Total Leasehold Improvements	\$1,358		\$681	\$132	\$0	\$289	\$0	\$256
140									
141	Total Tangible Assets	\$1,007,353		\$167,765	\$164,065	\$0	\$358,181	\$0	\$317,332
142									
143									
144	TOTAL INTANGIBLE ASSETS	\$22,353	N37	\$11,202	\$2,179	\$0	\$4,757	\$0	\$4,215
145									
146									
147	PROPERTY HELD FOR FUTURE	\$0	N46	0	0	0	0	0	0

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***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
161	PLANT UNDER CONSTRUCTION								
162									
163	Short-term	\$715,428	N48	\$356,154	\$70,219	\$0	\$153,262	\$0	\$135,791
164	Long-term	80,245	N48	39947.55577	7978.008223	0	17180.49921	0	15230.8225
165									
166	Total Plt Under Const.	\$795,671		\$395,102	\$78,095	\$0	\$170,453	\$0	\$151,022
167									
168									
169	TELEPHONE PLANT ADJUSTME	\$0	N48	\$0	\$0	\$0	\$0	\$0	\$0
170									
171	CLASS B RTB STOCK	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0
172									
173	MATERIALS AND SUPPLIES	\$75,915	N37	\$38,045	\$7,402	\$0	\$16,155	\$0	\$14,314
174									
175	CASH WORKING CAPITAL	\$989,845	N37	\$495,957	\$96,490	\$0	\$210,603	\$0	\$186,595
176									
177	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0

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***** FCC PART 69 *****									
IntraLATA [*]		Part 36	Source of	Common	Local	Information	Common	Billing and	Other
Reserves and Deferrals		IntraLATA	Apportion	Line	Switching		Transport	Collection	
		Total							
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	ACCUM DEPRECIATION, TPIS								
14									
15	Support Assets	\$4,397,653	N28	\$730,461	\$716,755	\$0	\$1,534,417	\$0	\$1,386,030
16	COE Switching	4,219,748	L44	0	3,172,142	0	1,047,604	0	0
17	COE Operator	274,923	L32	0	0	0	0	0	274,923
18	COE Transmission	15,394,456	L88	3,827,915	0	0	6,187,232	0	5,399,302
19	IOT Equipment	636,374	L78	636,374	0	0	0	0	0
20	Cable and Wire Facilities	27,158,226	L117	23,266,510	0	0	1,779,559	0	2,112,157
21	Other Plant	0	N37	0	0	0	0	0	0
22									
23	Total Accum. Depr., TPIS	\$52,081,373		\$28,461,201	\$3,898,867	\$0	\$10,558,813	\$0	\$9,172,462
24									
25	ACCUM. AMORTIZATION.								
26									
27	Accum. Depreciation, PHFU	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0
28	Accum. Amort., Tangible Inv.	334,116	N37	\$167,441	\$32,578	\$0	\$71,102	\$0	\$62,997
29	Accum. Amort., Intang. Inv.	4,420	N37	\$2,220	\$432	\$0	\$943	\$0	\$835
30	Accum. Amort., Other	0	N37	0	0	0	0	0	0
31									
32	Tot. Accum. Amortization	\$338,546		\$169,661	\$33,008	\$0	\$72,045	\$0	\$63,832
33									
34	Total Accum. Depr./Amort.	\$52,419,918		\$28,630,862	\$3,921,905	\$0	\$10,630,857	\$0	\$9,236,294
35									
36									
37	ACCUM. DEF. INC. TAXES, NET:								
38									
39	Support Assets	\$1,959,445	N28	\$325,442	\$319,362	\$0	\$697,051	\$0	\$617,590
40	COE Switching	1,496,705	L44	0	1,125,129	0	371,576	0	0
41	COE Operator	(5,315)	L32	0	0	0	0	0	(5,315)
42	COE Transmission	3,127,969	L88	777,787	0	0	1,253,108	0	1,097,074
43	IOT Equipment	116,090	L78	116,090	0	0	0	0	0
44	Cable and Wire Fac.	1,953,232	L117	1,873,338	0	0	127,987	0	151,907
45	Unclassified	0	N37	0	0	0	0	0	0
46									
47	Total Accum Def inc Taxes	\$8,648,126		\$2,892,657	\$1,444,491	\$0	\$2,449,721	\$0	\$1,861,257

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----- FCC PART 69 ----- Apportionment Factors		Part 35 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	Central Office Equipment	\$37,297,851	L70	\$9,518,217	\$7,333,422	\$0	\$12,923,505	\$0	\$10,522,707
14	Info. Orig./Term. Eqpt.	954,824	L78	954,824	0	0	0	0	0
15	C&W Facilities	47045717.2	L117	40304165.73	0	0	3082698 989	0	3658852.477
16									
17	Total	\$85,298,392		\$47,777,207	\$7,333,422	\$0	\$16,006,204	\$0	\$14,181,559
18	Factor	1.000000		0.560118	0.095974	0.000000	0.187850	0.000000	0.186253
19									
20	Sum: Sw., Trans., Other	\$37,521,185	17	\$0	\$7,333,422	\$0	\$15,006,204	\$0	\$14,181,559
21	Factor	1.000000		0.000000	0.195448	0.000000	0.426591	0.000000	0.377981
22									
23	Central Office Equipment	\$37,297,851	L70	\$9,518,217	\$7,333,422	\$0	\$12,923,505	\$0	\$10,522,707
24	Info. Orig./Term. Eqpt.	954,824	L78	954,824	0	0	0	0	0
25	C&WF, Excl. Exch. Message	6741551.468	L117-83	0	0	0	3082698 989	0	3658852.477
26									
27	Total	\$44,894,227		\$7,473,042	\$7,333,422	\$0	\$16,006,204	\$0	\$14,181,559
28	Factor	1.000000		0.166089	0.182986	0.000000	0.355739	0.000000	0.315186
29									
30	General Support Facilities	\$15,012,888	L25	\$2,493,474	\$2,446,888	\$0	\$5,340,671	\$0	\$4,731,855
31	Central Office Equipment	37297850.81	13	6518217.265	7333421.861	0	12923505.11	0	10522706.54
32	Info. Orig./Term. Eqpt.	954824.4217	14	954824.4217	0	0	0	0	0
33	C&W Facilities	47045717.2	15	40304165.73	0	0	3082698 989	0	3658852.477
34	Equal Access Investment	0	L177	0	0	0	0	0	0
35									
36	Total	\$100,311,280		\$50,270,681	\$9,780,310	\$0	\$21,346,875	\$0	\$18,913,414
37	Factor	1.000000		0.501147	0.097500	0.000000	0.212806	0.000000	0.186547
38									
39	Sum. Com. Ln., Sw., Trans.	\$81,397,868	36	\$50,270,681	\$9,780,310	\$0	\$21,346,875	\$0	\$0
40	Factor	1.000000		0.617592	0.120154	0.000000	0.262253	0.000000	0.000000
41									
42	COE Cat. 2 Factor	1.000000	Direct	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000
43	IOT Cat. 1 Factor	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
44									
45	Total TPIS	\$101,340,986	K26	\$50,449,649	\$9,946,585	\$0	\$21,709,792	\$0	\$19,234,960
46	Factor	1.000000		0.497821	0.098150	0.000000	0.214225	0.000000	0.189804

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..... FCC PART 69		Part 36		Common	Local	Inter-	Common	Billing and	Other
Apportionment Factors		IntraLATA	Source	Line	Switching	national	Transport	Collection	
		Total							
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
60 Interstate Equiv. Factor	0.000000	Direct	0 000000	0 000000	0 000000	0 000000	0 000000	0 000000	0 000000
61 Wld Std. Work Seconds	1.000000	Direct	0 000000	0 005748	0 823068	0 000000	0 000000	0 000000	0 475284
62									
63 "BIG THREE" Expenses	\$15,793,812	OTI	\$3,534,885	\$735,301	\$608,307	\$1,619,939	\$784,088	\$7,950,013	
64 Factor	1.000000		0 242812	0 046893	0 084084	0 103589	0 049703	0 503389	
65									
66 Net Investment	\$42,134,173	J13	\$18,658,234	\$4,762,176	\$0	\$8,028,424	\$0	\$8,489,340	
67 Factor	1.000000		0 471262	0 115024	0 000000	0 214730	0 000000	0 201483	

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	Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
***** FCC PART 69 ***** Operating Expenses and Taxes	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
13 PLANT SPEC. OPER EXPENSE:								
14								
15 Network Support, Alloc.	\$18,453	N37	\$9,247	\$1,799	\$0	\$3,927	\$0	\$3,479
16 Network Support, Direct	0	Direct	0	0	0	0	0	0
17								
18 Total Network Support Exp.	\$18,453		\$9,247	\$1,799	\$0	\$3,927	\$0	\$3,479
19								
20 General Support, Alloc.	\$1,260,308	N30	\$209,323	\$205,412	\$0	\$448,341	\$0	\$397,232
21 General Support, Direct	0	Direct	0	0	0	0	0	0
22								
23 Total General Support Exp.	\$1,260,308		\$209,323	\$205,412	\$0	\$448,341	\$0	\$397,232
24								
25 Central Office Eq., Alloc.	\$998,856	N31	\$174,561	\$196,393	\$0	\$346,098	\$0	\$281,803
26 Central Office Eq., Direct	0	Direct	0	0	0	0	0	0
27								
28 Total COE Exp.	\$998,856		\$174,561	\$196,393	\$0	\$346,098	\$0	\$281,803
29								
30 Cust. Premises Equip.	\$0	L76	\$0	\$0	\$0	\$0	\$0	\$0
31 Other IOT	177,432	N43	177432.2883	0	0	0	0	0
32 IOT Direct	0	Direct	0	0	0	0	0	0
33								
34 Total IOT Exp.	\$177,432		\$177,432	\$0	\$0	\$0	\$0	\$0
35								
36 Cable & Wre, Alloc.	\$1,527,628	N33	\$1,308,722	\$0	\$0	\$100,099	\$0	\$118,807
37 Cable & Wre, Direct	0	Direct	0	0	0	0	0	0
38								
39 Total C&WF Exp.	\$1,527,628		\$1,308,722	\$0	\$0	\$100,099	\$0	\$118,807
40								
41 TOTAL PLT. SPEC. OPER EXP.	\$3,982,876		\$1,679,286	\$403,604	\$0	\$898,465	\$0	\$801,321
42								
43 TOTAL PLT. SPEC., ex SUPPOR	\$2,703,916		\$1,660,716	\$196,393	\$0	\$446,197	\$0	\$400,611

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***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
57	NON-SPECIFIC OPER. EXP.:								
58									
59	Oth. Plt and Equip., Alloc:	(\$21,617)	N19	(\$12,108)	(\$1,859)	\$0	(\$1,056)	\$0	(\$3,594)
60	Oth. Plt and Equip., Direct	0	Direct	0	0	0	0	0	0
61									
62	Total Oth. Plt. & Equip.	(\$21,617)		(\$12,108)	(\$1,859)	\$0	(\$1,056)	\$0	(\$3,594)
63									
64	Network Operations, Alloc.	\$2,160,731	N18	\$1,210,295	\$185,768	\$0	\$405,486	\$0	\$359,239
65	Network Operations, Direct	0	Direct	0	0	0	0	0	0
66									
67	Total Network Oper. Exp.	\$2,160,731		\$1,210,295	\$185,768	\$0	\$405,486	\$0	\$359,239
68									
69	Total Access Expenses	\$5,710,666	Direct	\$0	\$0	\$0	\$0	\$0	\$6,719,066
70									
71	Depr., Support Assets	\$344,726	L23	\$57,255	\$20,185	\$0	\$122,833	\$0	\$108,993
72	Depr., COE Switching	1404286 507	L44	0	1,088,655	0	348,832	0	0
73	Depr., COE Operator	-6090 69782	L32	0	0	0	0	0	(6,091)
74	Depr., COE Transmission	2134200 599	L68	630,881	0	0	864,091	0	748,529
75	Depr., IOT Equipment	68721.68361	L78	68,722	0	0	0	0	0
76	Depr., C&W Facilities	3520178.473	L117	3,101,415	0	0	237,214	0	281,850
77	Depr., PHFU	0	L147	0	0	0	0	0	0
78									
79	Total Depreciation Expense	\$7,566,023		\$3,758,072	\$1,111,840	\$0	\$1,503,409	\$0	\$1,132,041
80									
81	Amort., Tangible Assets	\$211,932	L141	\$35,295	\$34,521	\$0	\$78,352	\$0	\$68,702
82	Amort., Intangible Assets	823.4384217	L144	413	80	0	178	0	185
83	Other Amortization	0	Direct	0	0	0	0	0	0
84	Direct Assigned Amort.	0	Direct	0	0	0	0	0	0
85									
86	Total Amortization Exp.	\$212,755		\$35,708	\$34,803	\$0	\$78,527	\$0	\$69,917
87									
88	Total Depr. and Amort.	\$7,778,778		\$3,793,780	\$1,146,444	\$0	\$1,038,990	\$0	\$1,199,658
89									
90	TOTAL NON-SPEC. OPER. EXP.	\$15,637,557		\$4,601,937	\$1,330,352	\$0	\$2,040,400	\$0	\$7,274,869

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	Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
***** FCC PART 69 ***** Operating Expenses and Taxes	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
104 CUSTOMER OPERATIONS EXPENSE:									
105									
106 Marketing, Allocable	\$1,489,411	N37	\$746,414	\$145,217	\$0	\$316,958	\$0	\$280,824	
107 Marketing, Direct	0	Direct	0	0	0	0	0	0	
108									
109 Total Marketing Expense	\$1,489,411		\$746,414	\$145,217	\$0	\$316,958	\$0	\$280,824	
110									
111 Operator Service, Alloc.	\$1,632,422	N61	\$0	\$1,221	\$855,337	\$0	\$0	\$775,864	
112 Operator Service, Direct	0	Direct	0	0	0	0	0	0	
113									
114 Total Operator Service	\$1,632,422		\$0	\$1,221	\$855,337	\$0	\$0	\$775,864	
115									
116 Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	
117 Alphabetical Directory	3491 43795	(F)	0	0	3491 43795	0	0	0	
118 Foreign Directory	0	Direct	0	0	0	0	0	0	
119									
120 Total Directory	\$3,491		\$0	\$0	\$3,491	\$0	\$0	\$0	
121									
122 Bus. Ofc., EU Presubscription	11744 40428	N40	\$7,253	\$1,411	\$0	\$3,080	\$0	\$0	
123 Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	
124 Bus. Ofc., EU PL	7959 92928	(H)	0	0	0	0	0	7959 92928	
125 Bus. Ofc., EU Message	406232 8459	(H)	0	0	0	0	406232 8459	0	
126 Bus. Ofc., EU Reserved	0	(I)	0	0	0	0	0	0	
127 Bus. Ofc., IX Special Access	0	(I)	0	0	0	0	0	0	
128 Bus. Ofc., IX Switched Access	0	N40	0	0	0	0	0	0	
129 Bus. Ofc., IX Billing and Collection	0	(H)	0	0	0	0	0	0	
130 Bus. Ofc., Com Collection & Admin	3653 09679	(D)	3653 09679	0	0	0	0	0	
131 Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	
132									
133 Total Business Office	\$429,590		\$10,908	\$1,411	\$0	\$3,080	\$406,233	\$7,960	
134									
135 Cust. Serv., Msg Process	\$61,509	(H)	0	0	0	0	61596 56905	0	
136 Cust. Serv., Other D&C	308507 1866	(H)	0	0	0	0	308507 1866	0	
137 Cust. Serv., CABS	0	N21	0	0	0	0	0	0	
138 Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	
139									
140 Total Customer Service	\$370,106		\$0	\$0	\$0	\$0	\$370,106	\$0	
141									
142 Total BO, CS, OS, Dir	\$2,435,909		\$10,908	\$2,632	\$858,828	\$3,080	\$776,339	\$783,824	

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***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
158 Other Cust Serv, Alloc	\$27,136	142	\$122	\$29	\$9,568	\$34	\$8,649	\$8,733	
159 Other Cust Serv, Direct	0	Direct	0	0	0	0	0	0	
160									
161 Total Other Cust Serv	\$27,136		\$122	\$29	\$9,568	\$34	\$8,649	\$8,733	
162									
163 TOTAL CUSTOMER OPER. EXP	\$3,952,150		\$757,441	\$147,873	\$868,397	\$320,070	\$784,988	\$1,073,381	
164									
165 "BIG-THREE" EXPENSES									
166									
167 Total Plt. Specific Exp.	\$3,982,676	41	\$1,879,286	\$403,904	\$0	\$898,465	\$0	\$691,321	
168 Total Plt. Non-specific Exp	7858779 492	62 + 67 + 69	1198157	183908	0	401404	0	3075311	
169 Total Customer Operations	3952156 202	183	757441.3383	147878 3793	868398 618	320070 4417	784988 0092	1073381 006	
170									
171 TOTAL "BIG THREE" EXPENSES	\$15,793,612		\$3,934,665	\$735,391	\$868,397	\$1,019,039	\$784,988	\$7,950,013	
172									
173 CORPORATE OPERATIONS EXPENSE									
174									
175 Exec. and Planning, Alloc	\$513,525	N64	\$124,690	\$23,911	\$28,236	\$52,672	\$25,524	\$256,493	
176 Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	
177									
178 Total Exec. and Planning	\$513,525		\$124,690	\$23,911	\$28,236	\$52,672	\$25,524	\$256,493	
179									
180 Admin. & General, Allocable	\$5,079,173	N64	\$1,233,268	\$236,499	\$279,273	\$520,967	\$252,450	\$2,556,698	
181 Admin. & General, Direct	0	Direct	0	0	0	0	0	0	
182									
183 Total Admin. and Gen	\$5,079,173		\$1,233,268	\$236,499	\$279,273	\$520,967	\$252,450	\$2,556,698	
184									
185 TOTAL CORPORATE OPERATIO	\$5,592,698		\$1,357,976	\$260,410	\$307,509	\$573,639	\$277,973	\$2,815,190	
186									
187 NON-INCOME TAXES									
188									
189 Non-income Taxes, Allocable	\$1,271,155	N37	\$637,035	\$123,937	\$0	\$270,510	\$0	\$239,673	
190 Non-income Taxes, Direct	0	Direct	0	0	0	0	0	0	
191									
192									
193 Total Non-income Taxes	\$1,271,155		\$637,035	\$123,937	\$0	\$270,510	\$0	\$239,673	
194									
195 TOTAL OPER. EXP. AND TAXES	\$30,436,243		\$8,623,677	\$2,266,162	\$1,175,906	\$4,103,083	\$1,062,961	\$12,204,434	

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***** FCC PART 69 ***** InterLATA Revenue Requirement Summary		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 Net Investment	\$22,117,946	Q52	\$13,643,620	\$3,480,367	\$0	\$4,930,066	\$0	\$63,893	
14 Rate of Return	10.34%	B19	10.34%	10.34%	10.34%	10.34%	10.34%	10.34%	
15									
16 Return on Rate Base	\$2,286,996		\$1,410,750	\$359,870	\$0	\$509,769	\$0	\$6,607	
17									
18 AFUDC	\$0	T37	0	0	0	0	0	0	
19 ITC Amortization	0	T37	0	0	0	0	0	0	
20 Other Return Adjustments	0	Direct	0	0	0	0	0	0	
21									
22 Net Return	\$2,286,996		\$1,410,750	\$359,870	\$0	\$509,769	\$0	\$6,607	
23									
24 Interest Expense	\$769,929	T67	474936 5094	121152 1038	0	171616 3562	0	2224 140931	
25 Capitalized Payroll Taxes	0	T37	0	0	0	0	0	0	
26 Depreciation Adjustment	0	T37	0	0	0	0	0	0	
27 Other Income Adjustments	0	Direct	0	0	0	0	0	0	
28									
29 After Tax Income	\$1,517,066		\$935,614	\$238,718	\$0	\$338,152	\$0	\$4,382	
30									
31 State Income Taxes	\$0	29	\$0	\$0	\$0	\$0	\$0	\$0	
32 Federal Income Taxes	690,808	29	426,130	108,702	0	153,980	0	1,996	
33 Operating Expenses and Taxes	10276180.7	U195	6240615 582	1809636 11	3454 730807	1290743 576	430613 9055	31116 90786	
34 Uncollectibles	278	Direct	270	0	0	0	0	8	
35 Other Revenue Adjustments	0	Direct	0	0	0	0	0	0	
36									
37 Basis for Gross Receipts Tax	13253884.12	16+31+32+33	8077495.8	2078208.016	3454 738807	2624492.702	430613 9055	39716 06929	
38									
39									
40 Gross Receipts Tax	19940	37	12152	3127	5	3948	648	60	
41									
42									
43 TOTAL REVENUE REQUIREMEN	\$13,274,202		\$9,089,918	\$2,081,335	\$3,460	\$2,628,441	\$431,262	\$39,787	
44									

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***** FCC PART 69 ***** InterLATA Investment Summary		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	Land and Support Assets	\$7,595,624	R25	\$2,169,667	\$2,143,045	\$0	\$3,240,941	\$0	\$41,972
14									
15	Central Office Equipment	\$15,129,371	R70	\$4,326,753	\$4,698,692	\$0	\$5,843,538	\$0	\$58,369
16	Info Term /Orig Equipment	633,806 5783	R78	633,807	0	0	0	0	0
17	Cable and Wire Facilities	28,357,529	R117	26,753,657	0	0	1,566,298	0	37,573
18									
19	Total COE, IOT, C&WF	\$44,119,707		\$31,714,216	\$4,899,692	\$0	\$7,409,837	\$0	\$95,962
20									
21	Total Tangible Assets	\$509,660	R141	\$145,937	\$143,698	\$0	\$217,313	\$0	\$2,814
22									
23	Total Tele. Plt. ex Intang	\$52,224,991		\$34,029,720	\$7,166,433	\$0	\$10,866,090	\$0	\$140,748
24	Total Intangible Assets	11,309	R144	7,410	1,540	0	2,329	0	30
25									
26	Total Plant In Service	\$52,238,301		\$34,037,130	\$7,187,973	\$0	\$10,870,419	\$0	\$140,778
27	Total Plt. Held Future Use	0	R147	0	0	0	0	0	0
28									
29	Total ST PUC	361,983	R183	235,655	49,808	0	75,325	0	975
30	Total LT PUC	40,599	R164	28,454	5,587	0	8,449	0	109
31	Total Tel. Plt. Adjust	0	R189	0	0	0	0	0	0
32	TOTAL TELEPHONE PLANT	\$52,638,863		\$34,299,439	\$7,243,368	\$0	\$10,954,193	\$0	\$141,863
33									
34	less								
35	Accum. Depr., Plt. in Serv.	26,541,766	S23	18,609,002	2,750,248	0	4,917,461	0	65,054
36	Accum. Depr. PHFUJ	0	S27	0	0	0	0	0	0
37	Accum. Amort. Tangible Plt	169,043	S28	110,757	23,021	0	34,814	0	451
38	Accum. Amort. Intangibles	2,241	S29	1,468	305	0	462	0	6
39	Accum. Amort. Other	0	S30	0	0	0	0	0	0
40	Accum. Def. Inc. Taxes, Net	4,117,474	S47	1,937,446	1,031,590	0	1,135,154	0	13,284
41									
42	plus								
43	Other Assets	0	Direct	0	0	0	0	0	0
44									
45	NET TELEPHONE PLANT	\$21,808,340		\$13,440,766	\$3,438,204	\$0	\$4,866,303	\$0	\$63,088
46									
47	plus								
48	Class B RTB Stock	0	R171	0	0	0	0	0	0
49	Materials and Supplies	45,759	R173	29,981	6,232	0	9,424	0	122
50	Cash Working Capital	263,847	R175	172,872	35,931	0	54,339	0	764
51	Equal Access Investment	0	R177	0	0	0	0	0	0
52	NET INVESTMENT	\$22,117,946		\$13,643,620	\$3,480,367	\$0	\$4,930,066	\$0	\$63,893
53									

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***** FCC PART 69 ***** InterLATA Investment Detail	Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
13 LAND AND SUPPORT ASSETS								
14								
15 Land Assets, Message	\$131,958	T28	\$37,694	\$37,231	\$0	\$56,305	\$0	\$729
16 Land Assets, Private Line	0	T28	0	0	0	0	0	0
17								
18 Total Land Assets	\$131,958		\$37,694	\$37,231	\$0	\$56,305	\$0	\$729
19								
20 Support Assets, Message	7441460.207	T28	\$2,125,630	\$2,089,549	\$0	\$3,175,161	\$0	\$41,120
21 Support Assets, Private Line	22205.52477	T28	6,343	6,265	0	6,475	0	123
22								
23 Total Support Assets	\$7,463,666		\$2,131,973	\$2,105,814	\$0	\$3,184,636	\$0	\$41,243
24								
25 Total Land and Supp Assets	\$7,595,624		\$2,169,667	\$2,143,045	\$0	\$3,240,941	\$0	\$41,972
26								
27 CENTRAL OFFICE EQUIPMENT:								
28								
29 Operator Sys., DA	\$0	(F)	\$0	\$0	\$0	\$0	\$0	\$0
30 Operator Sys., Other	363 858294	(I)	0	0	0	0	0	363 858294
31								
32 Total Operator Systems	\$364		\$0	\$0	\$0	\$0	\$0	\$364
33								
34 Tandem Switching	\$385,947	(G)	\$0	\$0	\$0	\$385,947	\$0	\$0
35 Tandem Assigned	0	Direct	0	0	0	0	0	0
36								
37 Total Tandem Switching	\$385,947		\$0	\$0	\$0	\$385,947	\$0	\$0
38								
39 Local Switching	\$4,899,692	(E)	\$0	\$4,899,692	\$0	\$0	\$0	\$0
40 Local Assigned	0	Direct	0	0	0	0	0	0
41								
42 Total Local Switching	\$4,899,692		\$0	\$4,899,692	\$0	\$0	\$0	\$0
43								
44 Total Switching	\$5,285,639		\$0	\$4,899,692	\$0	\$385,947	\$0	\$0

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***** FCC PART 69 ***** InterLATA Investment Detail		Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
58	COE Exch Trunk	\$85,768	Direct	\$0	\$0	\$0	\$85,495	\$0	\$272
59	COE Exch Line - Message	4,328,753	(D)	4326752 529	0	0	0	0	0
60	COE Exch Line - PL etc	3,095	(I)	0	0	0	0	0	3095 088710
61	COE Exch Line - Assigned	0	Direct	0	0	0	0	0	0
62	COE Interexchange, Message	3,379,579	(G)	0	0	0	3379578 846	0	0
63	COE Interexchange, PL	54,857	(I)	0	0	0	0	0	54657.4804
64	COE Interexchange, Assigned	0	(G)	0	0	0	0	0	0
65	COE H/R Message	2,012,517	(G)	0	0	0	2012516 965	0	0
66	COE H/R Assigned	0	Direct	0	0	0	0	0	0
67									
68	Total COE Transmission	\$9,842,369		\$4,328,753	\$0	\$0	\$5,457,692	\$0	\$58,025
69									
70	Total Central Office Equip	\$15,129,371		\$4,328,753	\$4,899,892	\$0	\$5,843,538	\$0	\$58,389
71									
72	IOT EQUIPMENT								
73									
74	Public Telephone	\$633,807	T43	\$633,807	\$0	\$0	\$0	\$0	\$0
75	Coinless Pay Phone	4,156	(D)	4,156	0	0	0	0	0
76	Customer Premises Equipment	0	T60	0	0	0	0	0	0
77									
78	Total IOT Equipment	\$633,807		\$633,807	\$0	\$0	\$0	\$0	\$0
79									
80	CABLE AND WIRE FACILITIES								
81									
82	Exchange PL and WATS	\$19,138	(I)	\$0	\$0	\$0	\$0	\$0	\$19,138
83	Exchange Message	26,753,657	(D)	26,753,657	0	0	0	0	0
84	Exchange Assigned	0	Direct	0	0	0	0	0	0
85									
86	Total Exchange Line C&WF	\$26,772,795		\$26,753,657	\$0	\$0	\$0	\$0	\$19,138
87									
88	Exchange Trunk, Message	\$71,525	Direct	\$0	\$0	\$0	\$71,229	\$0	\$296
89	Exchange Trunk, PL	886	Direct	0	0	0	875	0	11
90									
91	Total Exchange Trunk C&WF	\$72,410		\$0	\$0	\$0	\$72,104	\$0	\$307
92									
93	Interexchange Message	\$1,111,103	(G)	\$0	\$0	\$0	\$1,111,103	\$0	\$0
94	Interexchange PL, WATS	18,128	(I)	0	0	0	0	0	18,128
95	Interexchange Assigned	0	(G)	0	0	0	0	0	0
96									
97	Total Interexchange C&WF	\$1,129,231		\$0	\$0	\$0	\$1,111,103	\$0	\$18,128

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***** FCC PART 69 ***** InterLATA Investment Detail		Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
111	H/R C&WF, Message	\$383,092	(G)	\$0	\$0	\$0	\$383,092	\$0	\$0
112	H/R C&WF, WATS	0	(I)	0	0	0	0	0	0
113	H/R C&WF, Assigned	0	Direct	0	0	0	0	0	0
114									
115	Total Host/Remote C&WF	\$383,092		\$0	\$0	\$0	\$383,092	\$0	\$0
116									
117	Total Cable and Wire Facil.	\$28,357,529		\$26,753,657	\$0	\$0	\$1,566,298	\$0	\$37,573
118									
119	TANGIBLE ASSETS:								
120									
121	Land and Support Leases	\$508,973	T28	\$145,387	\$143,603	\$0	\$217,171	\$0	\$2,812
122									
123	COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0
124	COE Tandem Switching Leases	0	34	0	0	0	0	0	0
125	COE Local Switching Leases	0	39	0	0	0	0	0	0
126	COE Transmission Leases	0	68	0	0	0	0	0	0
127									
128	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0
129									
130	IOT Equipment Leases	\$0	78	\$0	\$0	\$0	\$0	\$0	\$0
131									
132	C&WF Leases	\$0	117	\$0	\$0	\$0	\$0	\$0	\$0
133									
134	Total Capital Leases	\$508,973		\$145,387	\$143,603	\$0	\$217,171	\$0	\$2,812
135									
136	Leasehold Impr., Alloc.	\$687	T37	\$450	\$94	\$0	\$142	\$0	\$2
137	Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0
138									
139	Total Leasehold Improvementsa	\$687		\$450	\$94	\$0	\$142	\$0	\$2
140									
141	Total Tangible Assets	\$509,660		\$145,837	\$143,896	\$0	\$217,313	\$0	\$2,814
142									
143									
144	TOTAL INTANGIBLE ASSETS	\$11,309	T37	\$7,410	\$1,540	\$0	\$2,329	\$0	\$30
145									
146									
147	PROPERTY HELD FOR FUTURE	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0

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***** FCC PART 89 ***** InterLATA Investment Detail	Part 38 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
161 PLANT UNDER CONSTRUCTION								
162 Short-term	\$381,983	T46	\$235,655	\$49,808	\$0	\$75,325	\$0	\$975
163 Long-term	40599 10119	T46	26454 34065	5586 937083	0	8448.708055	0	109 4155552
165 Total Plt. Under Const	\$402,562		\$262,309	\$55,385	\$0	\$83,774	\$0	\$1,085
166 TELEPHONE PLANT ADJUSTME	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0
170 CLASS B RTB STOCK	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0
172 MATERIALS AND SUPPLIES	\$45,759	T37	\$29,981	\$6,232	\$0	\$9,424	\$0	\$122
173 CASH WORKING CAPITAL	\$263,847	T37	\$172,872	\$35,931	\$0	\$54,339	\$0	\$704
178 EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0

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***** FCC PART 69 *****		Part 36	Source or	Common	Local	Information	Common	Billing and	Other
InterLATA Reserves and Deferrals		InterLATA Total	Apportion	Line	Switching		Transport	Collection	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	ACCUM DEPRECIATION, TPIS								
14									
15	Support Assets	\$2,224,950	T28	\$635,550	\$627,752	\$0	\$949,353	\$0	\$12,295
16	COE Switching	2,286,354	R44	0	2,119,409	0	166,945	0	0
17	COE Operator	258	R32	0	0	0	0	0	258
18	COE Transmission	5,216,074	R68	2,293,011	0	0	2,892,312	0	30,751
19	IOT Equipment	421,422	R78	421,422	0	0	0	0	0
20	Cable and Wire Facilities	16,370,038	R117	15,444,168	0	0	904,182	0	21,690
21	Other Plant	22,670	T37	14,853	3,067	0	4,659	0	60
22									
23	Total Accum Depr., TPIS	\$26,541,765		\$18,809,002	\$2,750,248	\$0	\$4,917,461	\$0	\$95,054
24									
25	ACCUM AMORTIZATION								
26									
27	Accum Depreciation, PHFU	0	T37	\$0	\$0	\$0	\$0	\$0	\$0
28	Accum Amort, Tangible Inv	169,043	T37	110,757	23,021	0	34,814	0	451
29	Accum Amort, Intang Inv	2,241	T37	1,468	305	0	462	0	6
30	Accum Amort, Other	0	T37	0	0	0	0	0	0
31									
32	Tot Accum Amortization	\$171,284		\$112,225	\$23,328	\$0	\$35,276	\$0	\$457
33									
34	Total Accum Depr /Amort	\$26,713,049		\$18,921,228	\$2,773,574	\$0	\$4,952,737	\$0	\$85,511
35									
36									
37	ACCUM DEF. INC TAXES, NET								
38									
39	Support Assets	\$991,382	T28	\$283,180	\$279,705	\$0	\$423,000	\$0	\$5,478
40	COE Switching	810,948	R44	0	751,735	0	59,214	0	0
41	COE Operator	(5)	R32	0	0	0	0	0	(5)
42	COE Transmission	1,059,844	R68	465,913	0	0	567,683	0	6,248
43	IOT Equipment	76,877	R78	76,877	0	0	0	0	0
44	Cable and Wire Fac	1,177,341	R117	1,110,752	0	0	65,029	0	1,560
45	Unclassified	1,108	T37	725	151	0	228	0	3
46									
47	Total Accum Def Inc Taxes	\$4,117,474		\$1,937,446	\$1,031,590	\$0	\$1,135,154	\$0	\$13,284

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***** FCC PART 69 ***** Apportionment Factors		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	Central Office Equipment	\$15,128,371	R70	\$4,328,753	\$4,899,892	\$0	\$5,843,538	\$0	\$58,389
14	Info Orig /Term Eqpt	633,807	R78	633,807	0	0	0	0	0
15	C&W Facilities	28,357,529	R117	23,753,657	0	0	1,568,298	0	37,573
16									
17	Total	\$44,119,707		\$31,714,216	\$4,899,892	\$0	\$7,409,837	\$0	\$95,962
18	Factor	1.000000		0.718822	0.111055	0.000000	0.167948	0.000000	0.002175
19									
20	Sum Sw, Trans, Other	\$12,405,480	17	\$0	\$4,899,892	\$0	\$7,409,837	\$0	\$95,962
21	Factor	1.000000		0.000000	0.384962	0.000000	0.597303	0.000000	0.007735
22									
23	Central Office Equipment	\$15,128,371	R70	\$4,328,753	\$4,899,892	\$0	\$5,843,538	\$0	\$58,389
24	Info Orig /Term Eqpt	633,807	R78	633,807	0	0	0	0	0
25	C&W, Excl Exch Message	1,603,871	R117-83	0	0	0	1,568,298	0	37,573
26									
27	Total	\$17,366,049		\$4,960,559	\$4,899,892	\$0	\$7,409,837	\$0	\$95,962
28	Factor	1.000000		0.285647	0.282142	0.000000	0.426685	0.000000	0.005526
29									
30	General Support Facilities	\$7,595,824	R25	\$2,169,867	\$2,143,045	\$0	\$3,240,841	\$0	\$41,972
31	Central Office Equipment	15,128,371	13	4,328,753	4899892.143	0	5843538.245	0	58388.64116
32	Info Orig /Term Eqpt	633,807	14	633,807	0	0	0	0	0
33	C&W Facilities	28,357,529	15	28,753,657	0	0	1,568,298.453	0	37572.94149
34	Equal Access Investment	0	R177	0	0	0	0	0	0
35									
36	Total	\$51,715,331		\$33,883,883	\$7,042,737	\$0	\$10,850,777	\$0	\$137,834
37	Factor	1.000000		0.856952	0.138547	0.000000	0.205950	0.000000	0.002607
38									
39	Sum Com Ln, Sw, Trans	\$51,577,397	38	\$33,883,883	\$7,042,737	\$0	\$10,850,777	\$0	\$0
40	Factor	1.000000		0.656952	0.138547	0.000000	0.208501	0.000000	0.000000
41									
42	COE Cat 2 Factor	1.000000	Direct	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000
43	IOT Cat 1 Factor	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
44									
45	Total TPIS	\$52,235,301	Q26	\$34,037,130	\$7,187,973	\$0	\$10,870,419	\$0	\$140,778
46	Factor	1.000000		0.651599	0.137605	0.000000	0.208101	0.000000	0.002695

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***** FCC PART 69 ***** Apportionment Factors		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
60 Interstate Equiv Factor	0.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
61 Wtd Std Work Seconds	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
62									
63 "BIG THREE" Expenses	\$3,836,070	U171	\$2,257,522	\$501,855	\$2,352	\$769,903	\$293,128	\$11,310	
64 Factor	1.000000		0.588499	0.130825	0.000613	0.200701	0.076414	0.002948	
65									
66 Net Investment	22117945.54	P13	13643619.59	3480366.71	0	4930665.878	0	03893.45139	
67 Factor	1.000000		0.616857	0.157355	0.000000	0.222899	0.000000	0.002889	

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***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 InterLATA Total	Apportion	Common Line	Local Switching	information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	PLANT SPEC OPER EXPENSE								
14									
15	Network Support, Alloc	\$9,336	T37	\$8,117	\$1,271	\$0	\$1,923	\$0	\$25
16	Network Support, Direct	0	Direct	0	0	0	0	0	0
17									
18	Total Network Support Exp	\$9,336		\$8,117	\$1,271	\$0	\$1,923	\$0	\$25
19									
20	General Support, Alloc	\$637,641	T30	\$182,140	\$179,905	\$0	\$272,072	\$0	\$3,523
21	General Support, Direct	0	Direct	0	0	0	0	0	0
22									
23	Total General Support Exp	\$637,641		\$182,140	\$179,905	\$0	\$272,072	\$0	\$3,523
24									
25	Central Office Eq., Alloc	\$385,535	T31	\$110,264	\$124,865	\$0	\$148,918	\$0	\$1,488
26	Central Office Eq., Direct	0	Direct	0	0	0	0	0	0
27									
28	Total COE Exp	\$385,535		\$110,264	\$124,865	\$0	\$148,918	\$0	\$1,488
29									
30	Cost Premises Equip	\$0	R76	\$0	\$0	\$0	\$0	\$0	\$0
31	Other IOT	117,778	T43	117778 4017	0	0	0	0	0
32	IOT Direct	0	Direct	0	0	0	0	0	0
33									
34	Total IOT Exp	\$117,778		\$117,778	\$0	\$0	\$0	\$0	\$0
35									
36	Cable & Wre, Alloc	\$920,891	T33	\$888,722	\$0	\$0	\$50,859	\$0	\$1,220
37	Cable & Wre, Direct	0	Direct	0	0	0	0	0	0
38									
39	Total C&WF Exp	\$920,891		\$888,722	\$0	\$0	\$50,859	\$0	\$1,220
40									
41	TOTAL PLT SPEC OPER EXP	\$2,071,091		\$1,265,021	\$309,042	\$0	\$473,772	\$0	\$6,256
42									
43	TOTAL PLT SPEC, ex SUPPOR	\$1,424,113		\$1,098,764	\$124,865	\$0	\$199,778	\$0	\$2,708

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***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
57	NON-SPECIFIC OPER EXP								
58									
59	Oth Pll and Equip, Alloc	(\$10,937)	T18	(\$7,862)	(\$1,215)	\$0	(\$1,837)	\$0	(\$24)
60	Oth Pll and Equip, Direct	0	Direct	0	0	0	0	0	0
61									
62	Total Oth Pll & Equip	(\$10,937)		(\$7,862)	(\$1,215)	\$0	(\$1,837)	\$0	(\$24)
63									
64	Network Operations, Alloc	\$1,093,201	T18	\$785,817	\$121,405	\$0	\$183,601	\$0	\$2,378
65	Network Operations, Direct	0	Direct	0	0	0	0	0	0
66									
67	Total Network Oper Exp	\$1,093,201		\$785,817	\$121,405	\$0	\$183,601	\$0	\$2,378
68									
69	Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0
70									
71	Depr, Support Assets	\$174,411	R23	\$49,820	\$49,209	\$0	\$74,419	\$0	\$964
72	Depr, COE Switching	760,874	R44	0	705,317	0	55,557	0	0
73	Depr, COE Operator	(6)	R32	0	0	0	0	0	(6)
74	Depr, COE Transmission	723,127	R68	317,890	0	0	400,974	0	4,263
75	Depr, IOT Equipment	45,509	R78	45,509	0	0	0	0	0
76	Depr, C&W Facilities	2,182,118	R117	2,058,700	0	0	120,527	0	2,891
77	Depr, PHFU	0	R147	0	0	0	0	0	0
78									
79	Total Depreciation Expense	\$3,888,034		\$2,471,810	\$754,525	\$0	\$651,477	\$0	\$8,112
80									
81	Amort, Tangible Assets	\$107,225	R141	\$30,882	\$30,232	\$0	\$45,719	\$0	\$592
82	Amort, Intangible Assets	417	R144	273	57	0	86	0	1
83	Other Amortization	0	Direct	0	0	0	0	0	0
84	Direct Assigned Amort	4,081	Direct	0	0	0	0	0	4081
85									
86	Total Amortization Exp.	\$111,722		\$30,955	\$30,288	\$0	\$45,805	\$0	\$4,674
87									
88	Total Depr and Amort	\$3,997,756		\$2,502,674	\$784,814	\$0	\$697,282	\$0	\$12,787
89									
90	TOTAL NON-SPEC OPER EXP	\$5,080,020		\$3,280,829	\$905,904	\$0	\$879,047	\$0	\$15,141

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***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
104 CUSTOMER OPERATIONS EXPENSE.								
105								
106 Marketing, Allocable	\$232,768	T37	\$152,528	\$31,703	\$0	\$47,944	\$0	\$621
107 Marketing, Direct	0	Direct	0	0	0	0	0	0
108								
109 Total Marketing Expense	\$232,768		\$152,528	\$31,703	\$0	\$47,944	\$0	\$621
110								
111 Operator Service, Alloc	\$801	T61	\$801	\$0	\$0	\$0	\$0	\$0
112 Operator Service, Direct	0	Direct	0	0	0	0	0	0
113								
114 Total Operator Service	\$801		\$801	\$0	\$0	\$0	\$0	\$0
115								
116 Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0
117 Alphabetical Directory	2,319	(F)	0	0	2319 344	0	0	0
118 Foreign Directory	0	Direct	0	0	0	0	0	0
119								
120 Total Directory	\$2,319		\$0	\$0	\$2,319	\$0	\$0	\$0
121								
122 Bus. Ofc., EU Presubscription	0	T40	\$0	\$0	\$0	\$0	\$0	\$0
123 Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0
124 Bus. Ofc., EU PL	16 810752	(H)	0	0	0	0	0	16 810752
125 Bus. Ofc., EU Message	54985 98651	(H)	0	0	0	0	54985 98651	0
126 Bus. Ofc., EU Reserved	0	(I)	0	0	0	0	0	0
127 Bus. Ofc., IX Special Access	1207 624368	(I)	0	0	0	0	0	1207 624368
128 Bus. Ofc., IX Switched Access	8448 14619	T40	5,549	1,153	0	1,744	0	0
129 Bus. Ofc., IX Billing and Collection	47904 662	(H)	0	0	0	0	47904 662	0
130 Bus. Ofc., Coin Collection & Admin	35063 8932	(D)	35063 8932	0	0	0	0	0
131 Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0
132								
133 Total Business Office	\$147,645		\$40,633	\$1,153	\$0	\$1,744	\$162,691	\$1,224
134								
135 Cust. Serv., Msg Process	\$8,558	(H)	0	0	0	0	8587 634732	0
136 Cust. Serv., Other R&C	177607 8146	(H)	0	0	0	0	177607 8146	0
137 Cust. Serv., CABS	106737 5	T21	0	42157 21269	0	63754 62941	0	826 6585656
138 Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0
139								
140 Total Customer Service	\$292,903		\$0	\$42,157	\$0	\$63,755	\$186,165	\$826
141								
142 Total BO, CS, OS, Dir	\$443,658		\$41,434	\$43,311	\$2,319	\$65,499	\$280,056	\$2,050

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***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
158	Other Cust. Serv. Alloc	\$6,251	142	\$584	\$610	\$33	\$923	\$4,073	\$29
159	Other Cust. Serv. Direct	0	Direct	0	0	0	0	0	0
160									
161	Total Other Cust. Serv.	\$6,251		\$584	\$610	\$33	\$923	\$4,073	\$29
162									
163	TOTAL CUSTOMER OPER EXP	\$682,715		\$194,546	\$75,624	\$2,352	\$114,366	\$293,128	\$2,700
164									
165	"BIG-THREE" EXPENSES								
166									
167	Total PII Specific Exp	\$2,071,091	41	\$1,265,021	\$306,042	\$0	\$473,772	\$0	\$5,256
168	Total PII Non-specific Exp	1082263 853	62 + 67 + 69	777955	120190	0	181765	0	2354
169	Total Customer Operations	682715 2953	163	194545 8683	75623 54462	2351 71697	114365 9846	293128 3914	2600 789335
170									
171	TOTAL "BIG THREE" EXPENSES	\$3,836,070		\$2,257,522	\$501,855	\$2,352	\$769,903	\$293,128	\$11,310
172									
173	CORPORATE OPERATIONS EXPENSE								
174									
175	Exec. and Planning Alloc	\$165,206	T64	\$97,223	\$21,613	\$101	\$33,157	\$12,624	\$487
176	Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0
177									
178	Total Exec. and Planning	\$165,206		\$97,223	\$21,613	\$101	\$33,157	\$12,624	\$487
179									
180	Admin. & General, Allocable	\$1,634,020	T64	\$961,618	\$213,771	\$1,002	\$327,949	\$124,862	\$4,818
181	Admin. & General, Direct	0	Direct	0	0	0	0	0	0
182									
183	Total Admin. and Gen.	\$1,634,020		\$961,618	\$213,771	\$1,002	\$327,949	\$124,862	\$4,818
184									
185	TOTAL CORPORATE OPERATIO	\$1,799,226		\$1,058,842	\$235,384	\$1,103	\$361,106	\$137,486	\$5,305
186									
187	NON-INCOME TAXES								
188									
189	Non-income Taxes, Allocable	\$643,129	T37	\$421,378	\$87,583	\$0	\$132,452	\$0	\$1,715
190	Non-income Taxes, Direct	0	Direct	0	0	0	0	0	0
191									
192	Total Non-income Taxes	\$643,129		\$421,378	\$87,583	\$0	\$132,452	\$0	\$1,715
193									
194	TOTAL OPER EXP AND TAXES	\$10,276,181		\$6,240,618	\$1,809,535	\$3,455	\$1,960,744	\$430,614	\$31,117
195									

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SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME SDPUC
 PERIOD ADDRESSED ENDING DECEMBER 31, 1995
 RUN DATE AND TIME 18-Sep-93 11 08 35 AM

NOTES SEE SHEET "G" TO INPUT PART 38 ALLOCATION FACTORS

				Intrastate				
				Message Telephone Service		Private Line		TOTAL
***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
PLANT INVESTMENT DETAIL								
21	Land, Allocable	1,650,248	---	---	---	---	---	---
22	Land, Direct	0	---	0	0	0	0	0
23	Motor Vehicles	4,807,896	---	---	---	---	---	---
24	Aircraft	0	---	---	---	---	---	---
25	Special Purpose Vehicles	0	---	---	---	---	---	---
26	Garage Work Equipment	49,702	---	---	---	---	---	---
27	Other Work Equipment	4,619,649	---	---	---	---	---	---
28	Buildings, Allocable	74,618,950	---	---	---	---	---	---
29	Buildings, Direct	0	---	0	0	0	0	0
30	Furniture	579,321	---	---	---	---	---	---
31	Office Equipment	2,948,756	---	---	---	---	---	---
32	General Purpose Computers	6,164,343	---	---	---	---	---	---
33	CAT 1 Oper Sys, TSPS	0	---	---	---	---	---	---
34	CAT 1 Oper Sys, Other TSPS	0	---	---	---	---	---	---
35	CAT 1 Oper Sys, Aux Pcs	---	---	---	---	---	---	---
36	CAT 1 Oper Sys, Other	1328714	941,265	364	387,005	0	0	387,449
37	CAT 2 Tandem Sw Allocable	7457005	---	---	---	---	---	---
38	CAT 2 Tandem Sw Direct	0	0	0	0	0	0	0
39	CAT 3 Local Sw Allocable	110009029	---	---	---	---	---	---
40	CAT 3 Local Sw Direct	0	0	0	0	0	0	0
41	CAT 4 12 Exchange Trunk	12974406	---	---	---	---	---	---
42	CAT 4 12 Exch Tr Direct	23752385	20,869,781	0	0	12,198	2,970,409	2,882,605
43	CAT 4 13 Exch Ln Msg, PL & W	46663221	---	---	---	---	---	---
44	Reserved	0	---	---	---	---	---	---
45	CAT 4 13 Direct	---	0	0	0	0	0	0
46	CAT 4 23 Message, PL & WATS	33080766	---	---	---	---	---	---
47	Reserved	0	---	---	---	---	---	---
48	CAT 4 23 Direct	---	0	0	0	0	0	0
49	CAT 4 3 H/R Message	14482707	---	---	---	---	---	---
50	CAT 4 3 WATS	0	0	0	0	0	0	0
51	CAT 4 3 Direct	0	0	0	0	0	0	0
52	CAT 1 Other: IoT Equipment	6354524	---	---	---	---	---	---
53	CAT 1 Coinless Pay Phones	32239	26,857	1,430	2,152	0	0	3,582

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SDGOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

SDPUC
ENDING DECEMBER 31, 1995

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Intrastate and Other	Intrastate				TOTAL INTRASTATE
				Message Telephone Service		Private Line		
				InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
70 CAT 2 CP Equipment	1	...	1	0	0	0	0	0
71 Reserved	0	...	...	...	...	...	...	...
72 Reserved	0	...	...	...	...	...	...	...
73 CAT 1 3 Joint Msg, Cat 1 1 & 1 2	261669741	...	...	...	...	...	...	...
74 Other CAT 1 C&WF	...	...	0	0	0	0	0	0
75 CAT 2 C&WF	2294371	...	...	...	...	...	...	...
76 CAT 2 C&WF, Wideband	19511879	...	13,276,853	0	0	38,126	6,196,900	6,235,026
77 CAT 3 Joint Message & PL/WATS	11316666	...	...	...	...	...	...	...
78 Reserved	0	...	...	...	...	...	...	...
79 CAT 3 Direct	529	...	28	0	501	0	0	501
80 CAT 4 Message	2759853	...	...	...	...	...	...	...
81 CAT 4 WATS	0	...	0	0	0	0	0	0
82 CAT 4 Direct	0	...	0	0	0	0	0	0
83 Allocable Support Leases	6,388,268	...	...	...	...	...	...	...
84 Direct Support Leases	0	...	0	0	0	0	0	0
85 COE Operator	0	...	...	...	...	...	...	...
86 COE Tandem Switch	0	...	...	...	...	...	...	...
87 COE Local Switch	0	...	...	...	...	...	...	...
88 COE Transmission	0	...	...	...	...	...	...	...
89 COE Direct	0	...	0	0	0	0	0	0
90 IOT Leases	0	...	0	0	0	0	0	0
91 C&WF Leases	0	...	0	0	0	0	0	0
92 Leasehold Imp. Land etc.	8,626	...	...	...	...	...	...	...
93 Leasehold Imp. COE Switching	0	...	...	...	...	...	...	...
94 Leasehold Imp. COE Operator	0	...	...	...	...	...	...	...
95 Leasehold Imp. COE Trans	0	...	...	...	...	...	...	...
96 Leasehold Imp. IOT	0	...	0	0	0	0	0	0
97 Leasehold Imp. C&WF	0	...	0	0	0	0	0	0
98 Leasehold Imp. Other	0	...	0	0	0	0	0	0
99 Allocable Acct. No. 2690	141,646	...	...	...	...	...	...	...
100 Direct Acct. No. 2690	0	...	0	0	0	0	0	0
101 Materials and Supplies	480,926	...	...	...	...	...	...	...
102 RTB Stock	0	...	...	...	...	...	...	...
103 Tele. Plt. Adjust. - Alloc	0	...	...	...	...	...	...	...
104 Tele. Plt. Adjust. - Direct	0	...	0	0	0	0	0	0
105 Other Assets, Net	0	...	0	0	0	0	0	0
106 Other Liab., Def. Cr., Net	581,640	...	484,764	23,468	54,877	150	18,743	97,176

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SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

SDPUC

ENDING DECEMBER 31, 1995

		Intrastate							
		Message Telephone Service				Private Line			
***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
123	TPUC -- Short Term, Alloc	4,543,102	---	---	---	---	---	---	
124	TPUC -- Short Term, Direct	0	---	0	0	0	0	0	
125	TPUC -- Long Term, Alloc	509,571	---	---	---	---	---	---	
126	TPUC -- Long Term, Direct	0	---	0	0	0	0	0	
127									
128	RESERVES AND DEFERRALS								
129	Acc Depr Support Assets	27,925,885	---	---	---	---	---	---	
130	Acc Depr COE Switching	50,811,450	---	---	---	---	---	---	
131	Acc Depr COE Operator	943,705	---	---	---	---	---	---	
132	Acc Depr COE Transmission	69,203,288	---	---	---	---	---	---	
133	Acc Depr IOT Equipment	4,218,933	---	---	---	---	---	---	
134	Acc Depr Cable and Wire Facilities	172,048,538	---	---	---	---	---	---	
135	Acc Depr Other Plant	176,774	158,104	22,870	0	0	0	22,870	
136	Accum Amort, Tangible Inv	2,121,708	---	---	---	---	---	---	
137	Accum Amort, Intang Inv	28,128	---	---	---	---	---	---	
138	Accum Amort, Other	0	0	0	0	0	0	0	
139	Acc Def IT Support Assots	12,442,870	---	---	---	---	---	---	
140	Acc Def IT COE Switching	18,022,350	---	---	---	---	---	---	
141	Acc Def IT COE Operator	(18,243)	---	---	---	---	---	---	
142	Acc Def IT COE Trans	14,061,280	---	---	---	---	---	---	
143	Acc Def IT IOT Equipment	789,633	---	---	---	---	---	---	
144	Acc Def IT C&WF	12,373,863	---	---	---	---	---	---	
145	Acc Def IT Unclassified	10,482	9,358	1,106	0	0	0	1,106	
146									
147	OPERATING EXPENSES AND TAXES								
148	Network Support, Alloc	117,178	---	---	---	---	---	---	
149	Network Support, Direct	0	0	0	0	0	0	0	
150	General Support, Alloc	6,033,211	---	---	---	---	---	---	
151	General Support, Direct	0	0	0	0	0	0	0	
152	Central Office Eq, Alloc	6,354,194	---	---	---	---	---	---	
153	Central Office Eq, Direct	0	0	0	0	0	0	0	
154	Cust Premises Equip	2,401	---	---	---	---	---	---	
155	Coinless Pay Phone Exp	4,047	---	---	---	---	---	---	
156	Other IOT	1,180,643	---	---	---	---	---	---	
157	IOT Direct	0	0	0	0	0	0	0	
158	Cable & Wira, Alloc	9,871,645	---	---	---	---	---	---	
159	Cable & Wira, Direct	0	0	0	0	0	0	0	

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SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

SDPUC
ENDING DECEMBER 31, 1995

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
				Message Telephone Service		Private Line			
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
176 Oth Pll and Equip Alloc	(137,273)	---	---	---	---	---	---	---	---
177 Oth Pll and Equip Direct	---	---	0	0	0	0	0	0	
178 Network Operations Alloc	13,721,078	---	---	---	---	---	---	---	
179 Network Operations Direct	0	---	0	0	0	0	0	0	
180 Total Access Expense	5,724,710	---	5,044	0	5,719,666	0	0	5,719,666	
181 Depr. Support Assets	2,109,061	---	---	---	---	---	---	---	
182 Depr. COE Switching	16,909,508	---	---	---	---	---	---	---	
183 Depr. COE Operator	(20,907)	---	---	---	---	---	---	---	
184 Depr. COE Transmission	9,593,955	---	---	---	---	---	---	---	
185 Depr. IOT Equipment	455,600	---	---	---	---	---	---	---	
186 Depr. C&W Facilities	22,934,121	---	---	---	---	---	---	---	
187 Amort. Tangible Assets	1,345,809	---	---	---	---	---	---	---	
188 Amort. Intangible Assets	5,229	---	---	---	---	---	---	---	
189 Other Amortization	---	---	0	0	0	0	0	0	
190 Direct Assigned Amort	31,681	---	27,800	4,081	0	0	0	4,081	
191 Marketing, Allocable	6,885,222	---	---	---	---	---	---	---	
192 Marketing, Direct	189,211	---	189,211	0	0	0	0	0	
193 Operator Service, Alloc	4,086,311	---	---	---	---	---	---	---	
194 Operator Service, Direct	0	---	0	0	0	0	0	0	
195 Classified Directory	0	---	0	0	0	0	0	0	
196 Alphabetical Directory	52,325	---	---	---	---	---	---	---	
197 Foreign Directory	0	---	---	---	---	---	---	---	
198 Bus Ofc. EU Presubscription	5,307,058	---	---	---	---	---	---	---	
199 Bus Ofc. EU MTS & WATS	1,968,707	---	---	---	---	---	---	---	
200 Bus Ofc. EU Access, P/L & all OI	1,401,396	---	---	---	---	---	---	---	
201 Bus Ofc. IXC Special Access	128,269	---	---	---	---	---	---	---	
202 Bus Ofc. IXC Switched Access	54,537	---	---	---	---	---	---	---	
203 Bus Ofc. IXC B & C Services	158,000	---	---	---	---	---	---	---	
204 Coin Collect & Admin	342,385	---	---	---	---	---	---	---	
205 Cust Svc., Direct	70,874	---	22,090	0	48,884	0	0	48,884	
206 Cust Serv., Msg Process	53,178	---	---	---	---	---	---	---	
207 Cust Serv., Other E&C	2,082,763	---	---	---	---	---	---	---	
208 Cust Serv., CABS	213,475	---	---	---	---	---	---	---	
209 Cust Serv., EU Common Line	109,820	---	109,820	0	0	0	0	0	
210 Other Cust Serv., Alloc	163,369	---	---	---	---	---	---	---	
211 Other Cust Serv., Direct	0	---	0	0	0	0	0	0	
212 Exec and Planning, Alloc	2,734,795	---	---	---	---	---	---	---	
213 Exec and Planning, Direct	0	---	0	0	0	0	0	0	

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SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

SDPUC
ENDING DECEMBER 31, 1995

		Interstate				Intrastate			
		Private Line				Private Line			
***** FCC PART 36 *****		TOTAL COMPANY	Source/ Allocation	Other	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
271 Working Loops	309,078	...	12,229	0	0	21	2,498	2,517	
272 Equivalent Interexchange Cct Mile	2,038,337	...	156,402	352	0	3,310	243,041	246,351	
273 Interexchange Circuit Terminations	16,788	...	1,265	2	0	27	2,523	2,550	

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SCHEDULE 5

WITNESS QUALIFICATION STATEMENT

Wayne G. Culp, Director - State Finance, U S WEST Communications,
1314 Douglas On The Mall, Room 1350, Omaha, Nebraska 68102
Phone 402-422-7903

EDUCATION

Master of Business Administration, University of Utah, 1976
Bachelor of Science, Electrical Engineering, Montana State University, 1972

WORK EXPERIENCE

1991 Director - State Finance, U S WEST Communications.

Responsible for presentation of financial results to regulatory and other external organizations. Currently responsible for the states of Montana, North Dakota, South Dakota, and Wyoming.

1989 Director - Finance and Planning, U S WEST Enterprises.

Served as the controller for Emergency Systems Division. Supervised the accounting and financial reporting and planning functions.

1987 Staff Manager - Financial Analysis, Mountain Bell.

Performed and presented financial analysis for the Utah Vice President and Chief Executive Officer.

1982 Staff Manager - Financial Analysis, Mountain Bell.

Coordinated the Montana Rural Telephone Improvement Program. Collected the accounting data and prepared revenue requirement for presentation to the Montana Public Service Commission for each of the five years of the program. Administered the construction charge tariffs and negotiated special construction charges with customers and the PSC.

1980 Staff Manager - Financial Analysis, Mountain Bell.

Reviewed and administered independent company settlements for Montana.

1978 Manager - Data Base, Mountain Bell.

Implemented and managed the COSMOS computer system for Montana (Computer System for Mainframe Operations).

1976 Engineer, Mountain Bell.

Designed and tested toll carrier installations in Montana.

CERTIFICATE OF SERVICE

I hereby certify that on this 19th day of September 1996, an original and ten copies of the foregoing U S WEST COMMUNICATIONS, INC.'S DIRECT TESTIMONY OF WAYNE G. CULP was sent via over-night delivery to:

William Bullard, Jr.
Executive Director
South Dakota Public Utilities Commission
State of South Dakota
500 East Capitol Avenue
Pierre SD 57501

In addition, a true and correct copy was placed in the United States Mail, postage prepaid, addressed as follows:

Donald A. Low, Esq.
Sprint Communications Company L.P.
8140 Ward Parkway - 5E
Kansas City MO 64114

Brian B. Meyer
Meyer & Rogers
PO Box 89
Onida SD 57564-0089

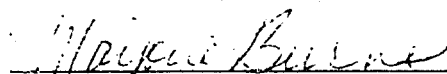
John S. Lovald
Olinger Lovald Robbenmolt & McCahren PC
117 E. Capitol
PO Box 66
Pierre SD 57501

Mary Tribby, Esq.
AT&T Law Department
1875 Lawrence St.
Denver CO 80202

David A. Gerdes
May Adam Gerdes & Thompson LLP
503 S. Pierre St.
PO Box 160
Pierre SD 57501-0160

Robert G. Marmet
PO Box 269
Centerville SD 57014

Robert C. Riter, Jr.
Riter Mayer Hofer Wattier & Brown
319 S. Coteau
PO Box 280
Pierre SD 57501-0280


U S WEST Communications, Inc.

RECEIVED

LAW OFFICES
OLINGER, LOVALD, ROBBENNOLT & McCAHREN, P.C. SEP 20 1996
117 EAST CAPITOL
P.O. BOX 66
PIERRE, SOUTH DAKOTA 57501-0066

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION
TELEPHONE 224-8851
AREA CODE 605
FAX 605-224-8269

RONALD D. OLINGER
JOHN S. LOVALD
JAMES ROBBENNOLT
LEE C. "KIT" McCAHREN
WADE A. REIMERS

September 20, 1996

William Bullard, Jr., Executive Director
SD PUC, State Capitol
500 E. Capitol
Pierre, SD 57501

RE: Docket TC96-107

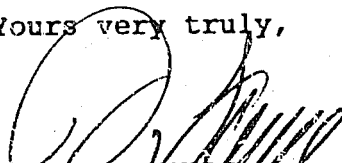
Dear Bill:

I enclose herewith for filing the original Confidentiality Agreement, executed by U S WEST and AT&T in the above docket.

I am delivering two extra copies of this agreement and would request that you date stamp both copies, one of which will be retained by AT&T and one of which I will forward to Bill Heaston.

Thank you.

Yours very truly,



JOHN S. LOVALD
Attorney at Law

JSL/le

Enclosure
cc/w/enc. Bill Heaston

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA

RECEIVED

SEP 20 1996

IN THE MATTER OF THE ESTABLISHMENT)
OF SWITCHED ACCESS RATES FOR)
U S WEST COMMUNICATIONS, INC.)

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

DOCKET NO. 7C96-107

CONFIDENTIALITY AGREEMENT

This Confidentiality Agreement is made as of the 11th day of September, 1996, by and between U S WEST Communications, Inc. ("U S WEST") and AT&T Communications of the Midwest, Inc., ("AT&T").

RECITAL

1. U S WEST hereby states and agrees that it will, under the terms of the following Confidentiality Agreement, allow inspection and review of certain data and information claimed by U S WEST to be of a confidential nature to the signators of this Agreement. The information sought to be reviewed is cost studies and related information relevant to the provisioning of switched access services by U S WEST in South Dakota pursuant to ARSD chapters 20:10:27 through 20:10:29.
2. In connection with this case, AT&T desires to have access to and to review certain documents of U S WEST.
3. U S WEST submits that many, if not all, of the documents AT&T wishes to review contain confidential information, trade secrets, proprietary information and/or other information which, if disclosed to competitors of U S WEST or others, could result in irreparable damage and injury to U S WEST.
4. U S WEST and AT&T desire to provide a means by which the documents described in Recital No. 3. can be provided to the AT&T for review, but, at the same time,

protected from disclosure which could result in irreparable damage or injury to U S WEST.

THEREFORE, U S WEST and AT&T agree as follows:

1. For purposes of this Agreement, the following terms shall be defined in the following manner:

(a) "Documents" shall mean and include all documents, data, information, studies, computer programs, and other matters furnished in any form in response to any interrogatories or requests for information, subpoenas, depositions, or other modes of discovery that are claimed to be a trade secret or confidential in nature shall be furnished under the terms of this Agreement, as constituting trade secret, confidential, commercial, and financial information (here referred to as 'confidential'), and shall neither be used or disclosed except for the purpose of this proceeding, and solely in accordance with this Agreement. Any and all documents, recorded or graphic matters of any kind of a nature whatsoever shall extend to any subsequent compilation, summary, quotation, precise, or reproduction thereof prepared at any subsequent time in any subsequent form or proceeding, in whole or in part.

To the extent there may be information which a party believes requires extraordinary protection beyond that provided for in this Agreement, the party shall file the information with the Commission, only, under seal together with a Motion seeking such extraordinary protection. The Motion shall state the grounds for seeking the relief and advise all other parties of the request and the subject matter of the material at issue.

(b) "Confidential Information" shall mean and include any documents and all contents thereof which are marked "CONFIDENTIAL", "PROPRIETARY" or in some similar manner by U S WEST.

(c) "Use of Confidential Information and Persons Entitled to Review." All confidential information made available pursuant to this Agreement shall be given solely to the Commission or counsel for the parties and shall not be used or disclosed except for purposes of this proceeding; provided, however, that access to any specific confidential information may be authorized by counsel, solely for the purpose of this proceeding, to those persons indicated by the parties as being their experts or advisors in this matter. For purposes of this Agreement, disclosure shall be strictly limited to persons employed by AT&T who are directly involved in this case as an attorney, expert or witness. Disclosure shall not be made to any person who is in any manner whatsoever involved in the provisioning, marketing, pricing, or management of any switched access, long distance, or local exchange services by AT&T, or any affiliated enterprise.

(d) "Disclose", "make disclosure of", or "disclosure" shall mean and include the dissemination to any person, firm, corporation or other entity of the contents of a document, whether that dissemination is by means of the transmittal or transfer of the original or a copy of that document or any verbal or other dissemination of the contents of said document. No access to confidential information shall be authorized under the terms of paragraph (c) of this Agreement until the person and/or authorized persons, authorized by counsel to have access signs a Nondisclosure Agreement in the form that is attached and incorporated as Exhibit A. The Nondisclosure Agreement shall require the persons to whom disclosure is to be made to certify in writing that they have read this Agreement,

agree to be bound by its terms, and certify that they are not involved in any manner whatsoever in the provisioning, marketing, pricing, or management of any switched access, long distance, or local exchange service by AT&T, and that if they should become involved in the future, they will not disclose or otherwise use any information provided under this Agreement. The Nondisclosure Agreement shall contain the signatory's full name, permanent address, and employer, and the name of the party with whom the signatory is associated. This Nondisclosure Agreement shall be delivered to counsel for the providing party and the Commission at the time of review of the documents, or as soon thereafter as practicable.

2. All Confidential Information and the disclosure thereof shall be subject to the following restrictions:

(a) AT&T shall not disclose any Confidential Information to anyone other than an Authorized Person(s) for the sole purpose of AT&T's review and analysis of the case.

(b) Whether U S WEST has provided Confidential Information to AT&T in hard copy or in some other form, AT&T shall make no copies or reproductions of any kind or nature whatsoever of the Confidential Information so supplied.

(c) The foregoing notwithstanding, AT&T may not disclose Confidential Information to an Authorized Person(s) unless, prior to the disclosure of such Confidential Information, said Authorized Person(s) has signed a Non-Disclosure Agreement.

3. Delivery of Documentation. Where feasible, Confidential Information will be marked as such and delivered to counsel. In the alternative, the Confidential information may be made available for inspection and then reviewed by counsel, experts and

authorized persons, as defined in paragraph (c), in a place and time mutually agreed on by the parties.

4. In the event AT&T objects to U S WEST's designation of a document or its contents as Confidential Information, the materials shall be treated as Confidential Information until a contrary ruling by the Commission or, if appropriate, a Court of competent jurisdiction. Prior to the time any objection to a designation of Confidential Information is brought before the Commission or a Court of competent jurisdiction for resolution, AT&T and U S WEST shall attempt to resolve the objection by agreement. If AT&T and U S WEST are unable to reach an agreement, then either of them may bring the objection before the Commission or Court of competent jurisdiction in accordance with the applicable rules of that forum. The party bringing the objection before the Commission or Court of competent jurisdiction has the burden of satisfying the Commission or Court of the need for protection or production.

5. In the event AT&T desires to disclose Confidential Information to a person, firm, corporation or entity other than an Authorized Person, AT&T shall designate the Confidential Information it wishes to disclose, identify the persons or entities to whom it wishes to make disclosure and advise U S WEST in writing of its desire to make such disclosure. If, after U S WEST's receipt of such communication from AT&T, U S WEST and AT&T are unable to agree on the terms and conditions of such disclosure, such disclosure may be made only on such terms and conditions as the Commission or, if appropriate, a Court of competent jurisdiction may order.

6. Nothing in this Agreement shall preclude U S WEST from using or disclosing any Confidential Information for any purpose or to any person.

7. Nothing in this Agreement shall preclude U S WEST from refusing to make any disclosure of any Confidential Information to AT&T even if AT&T agrees that such disclosure shall be in accordance with the terms of this Confidentiality Agreement.

8. All persons who are afforded access to any confidential information by reason of this Agreement shall neither use nor disclose the confidential information for purposes of business or competition, or any other purpose other than the purposes of preparation for and conduct of this proceeding, and then solely as contemplated here, and shall take all reasonable precautions to keep the confidential information secure and in accordance with the purposes and intent of this Agreement. No party receiving confidential information pursuant to this Agreement may copy, microfilm, microfiche, or otherwise reproduce such confidential information without the written consent of U S WEST.

9. The parties and non-parties further retain the right to question, challenge, and object to the admissibility of any and all data, information, studies, and other matters furnished under the terms of this Agreement or a Commission issued Protective Order on the grounds of relevancy or materiality.

10. This Agreement shall in no way constitute a waiver of the rights of any party or person to contest any assertion or finding of trade secret, confidentiality, or privilege, or to appeal any determination of the Commission or assertion by a party.

11. The provisions of this Agreement are specifically intended to apply to information supplied by any party to this proceeding, and any nonparty that supplies documents, testimony, or other information pursuant to process issued by this the Commission.

12. Within ten (10) days after the final disposition of the case, including any and all appeals therefrom, all hard copy, other originals and any reproductions of all documents containing Confidential Information subject to this Confidentiality Agreement shall be returned to U S WEST.

13. The provisions of this Confidentiality Agreement, insofar as they restrict the disclosure and use of Confidential Information governed by this Confidentiality Agreement, shall, without the written permission of U S WEST or further order of the Commission or, if appropriate, a Court of competent jurisdiction, continue to be binding after the conclusion of the case.

WHEREFORE, the undersigned have set their hands and seals as of the date set forth above.

AT&T Communications of the Midwest,
Inc.

By: 

John S. Lovald
Olinger, Lovald, Robbennolt &
McCahren, P.C.

117 E. Capitol, PO Box 66
Pierre, SD 57501
(605)224-8851

SEP-13-96 FRI 14:26
SEP. 6. 1996

OLINGER LAW FIRM
4:21PM US WEST

FAX NO. 6052248269

P. 11

NO. 584 P. 9/10

U S WEST COMMUNICATIONS, INC.

By: Will Hillman

Attorney

By: _____

EXHIBIT A

NONDISCLOSURE AGREEMENT

I hereby agree that I have read the CONFIDENTIALITY AGREEMENT and agree to be bound by the terms thereof. I hereby certify that I am not involved in any manner whatsoever in the provisioning, marketing, pricing, or management of any switched access, long distance or local exchange service by AT&T, and that if I should become involved in the future, I will not disclose or otherwise use any information provided under this Agreement.

Name (Print Please)

Employer or Firm

Detailed Description of Position and Responsibilities with Employer or Firm

Business Address

Date

Signature

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Richard Perkins
Name (Print Please)

AT&T
Employer or Firm

Access MANAGEMENT - Mgr

Detailed Description of Position and Responsibilities with Employer or Firm

1875 Lawrence St. Denver Co. 80202
Business Address

9/11/96
Date

Richard Perkins
Signature

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Patricia Parker
Name (Print Please)

ATT
Employer or Firm

Account Management - Manager

Detailed Description of Position and Responsibilities with Employer or Firm

1875 Lawrence, 1433 Denver 80202
Business Address

9/11/96
Date

[Signature]
Signature

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Arleen M. Starr
Name (Print Please)

AT&T
Employer or Firm

Access Management - Manager

Detailed Description of Position and Responsibilities with Employer or Firm

1875 Lawrence

Business Address

9-11-96

Date

Arleen M. Starr
Signature

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Natalie J. Baker

Name (Print Please)

AT&T

Employer or Firm

Access MANAGEMENT-MANAGER

Detailed Description of Position and Responsibilities with Employer or Firm

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Business Address

9-11-96

Date

Natalie J. Baker

Signature

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LOREN HIATT

Name (Print Please)

AT&T

Employer or Firm

LEGISLATIVE AND REGULATORY ADVOCACY FOR
AT&T IN SOUTH DAKOTA.

Detailed Description of Position and Responsibilities with Employer or Firm

10843 DUDMILL RD. SUITE 104 OMAHA, NE 68154

Business Address

SEPT. 10, 1996

Date

Loren Hiatt

Signature

SEP-09-96 MON 11:17

OLINGER LAW FIRM

FAX NO. 6052248269

P. 11

SEP. 6. 1996

4:21PM

US WEST

NO. 584

P. 10/10

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ANTONIO R. LARA

Name (Print Please)

AT & T

Employer or Firm

Manage the analysis of regulatory financial information and witness support function for the US West states of AZ, CO, ID, MT, NM, UT, WY, ND & SD.

Detailed Description of Position and Responsibilities with Employer or Firm

795 Folsom Street, Rm. 240 San Francisco CA 94107

Business Address

September 11, 1996

Date

Antonio R. Lara

Signature

SEP-08-86 MON 11:17

OLINGER LAW FIRM

FAX NO. 6052248269

P. 11

SEP. 6. 1996 4:21PM US WEST

NO. 584 P. 10/19

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Donald L. Phillips
Name (Print Please)

AT&T
Employer or Firm

Analysis of Regulatory Financial
information, provide Support for
testimony involving financial data in Western Region
Detailed Description of Position and Responsibilities with Employer or Firm

795 Folsom St. San Francisco, CA 94521
Business Address

Sept. 11, 1996
Date

Donald L. Phillips
Signature



8140 Ward Parkway
Kansas City, MO 64114
Telephone: (913) 624-6865
Fax: (913) 624-5681

Donald Low
Senior Attorney
State Regulatory Affairs/Central Region

October 3, 1996

RECEIVED

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

VIA AIRBORNE EXPRESS

Mr. William Bullard, Jr.
Executive Director
South Dakota Public Utilities Commission
500 E. Capitol Avenue, State Capitol
Pierre, SD 57501

Re: Docket No. TC96-107

Dear Mr. Bullard:

Enclosed for filing, please find the original and 11 copies of the Testimony of Joni P. Siplon on behalf of Sprint Communications Company L.P. in the above-referenced docket. Please return one file-stamped copy in the enclosed envelope.

Thank you for your assistance. Please call me if you have any questions.

Very truly yours,

Donald A. Low

DAI/rsm

Encl.

cc: Service List

RECEIVED

1996

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

IN THE MATTER OF THE ESTABLISHMENT OF)
SWITCHED ACCESS RATES FOR U S WEST)
COMMUNICATIONS, INC.)

DOCKET NO. TC96-107

TESTIMONY OF

JONI P. SIPLON

on behalf of

SPRINT COMMUNICATIONS COMPANY L.P.

October 3, 1996

EXHIBIT

327

7

TESTIMONY OF JONI P. SIPLON
ON BEHALF OF
SPRINT COMMUNICATIONS COMPANY L.P.

1 I. IDENTIFICATION OF WITNESS

2 Q. PLEASE STATE YOUR NAME, OCCUPATION, AND BUSINESS ADDRESS.

3 A. My name is Joni P. Siplon. I am employed by Sprint Communications Company L.P.
4 ("Sprint") as Manager of Regulatory Access Planning. My business address is 7171 W. 95th
5 Street, Overland Park, Kansas 66212.

6
7 Q. PLEASE SUMMARIZE YOUR PROFESSIONAL AND EDUCATIONAL BACKGROUND.

8 A. I began working for Sprint in January, 1981. In my present position with the Long Distance
9 Division, I advocate Sprint's interests before state and federal regulatory commissions
10 regarding access issues and negotiate access pricing and rate structures with local exchange
11 carriers ("LECs"). Prior to joining Sprint Long Distance, I was employed by Sprint/Central
12 Telephone-Nevada ("CTC-NV"). My most recent position with CTC-NV was as Senior Staff
13 Accountant. In that capacity, I managed a staff responsible for producing the non-regulated
14 financial reports for the Business and Consumer Market Organizations and coordinating cost
15 studies to support federal and state filing requirements. Previously, I was a Regulatory
16 Senior Analyst, where I was responsible for developing and presenting the Company's
17 position on regulatory issues before the Nevada Public Service Commission. In addition, I
18 was responsible for preparing the necessary documentation to support new service offerings
19 in both the local and intrastate access tariffs. I have also held positions of increasing
20 responsibility in CTC-NV's customer service department. I received a Bachelor of Science
21 degree with a major in accounting, from City University, Bellevue, Washington.

22
23 II. PURPOSE OF TESTIMONY

24 Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?

25 A. The purpose of my testimony is to explain how U S WEST Communications, Inc.'s ("U S
26 WEST") proposal to increase switched access rates is anti-competitive, creates arbitrage
27 opportunities for telecommunication providers, and is harmful to consumers in South Dakota.
28 I recommend that U S WEST's proposal be rejected and that no increases in switched
29 access rates be allowed until the Public Utilities Commission of South Dakota ("Commission")
30 revises the switched access rules in Docket No. TC96-032.

1 III. U S WEST'S PROPOSAL

2 Q. PLEASE DESCRIBE U S WEST'S PROPOSAL.

3 A. U S WEST has proposed to raise switched access rates approximately 112% based on cost
4 information provided to the Commission in its 1995 switched access cost study. The majority
5 of this proposed increase in switched access rates comes from one rate element, the carrier
6 common line charge (CCLC), which U S WEST proposes to increase by over 500%. In
7 addition, U S WEST proposes to increase the price of interconnection and local switching
8 elements.

9
10 Q. DO COMMISSION RULES PERMIT THIS TYPE OF FILING?

11 A. Current South Dakota switched access rules require the filing of cost data in support of a
12 "carrier's carrier," or local exchange company, switched access service tariff no less than
13 once every three years and allows them to file tariffs to recover the costs associated with
14 switched access service.¹ Additionally, the Commission's rules require the use of a fully
15 distributed cost (FDC) study to determine the costs associated with switched access.

16
17 Q. IS THE COMMISSION OBLIGATED TO APPROVE AN INCREASE IN SWITCHED ACCESS
18 RATES FILED IN CONJUNCTION WITH THEIR CURRENT RULES AND REGULATIONS?

19 A. No. The Commission has the authority to temporarily waive or suspend any
20 Commission rule in Chapters 20:10:37 to 20:10:29, inclusive.² In fact the Commission has
21 already recognized the need to reform the current switched access rules by opening Docket
22 No. TC96-032.

23 Moreover, the federal Telecommunications Act of 1996 (the "Act") requires that U S
24 WEST allow forms of interconnection which can be used by interexchange carriers ("IXCs")
25 to originate and terminate interexchange traffic at lower rates than the traditional "access
26 charges." The Act also mandates that mechanisms which promote Universal Service must
27 be specific and explicit, unlike components of the existing access rates. Consequently, the

28 ¹ ARSD Chapter 20:10:27.

29 ² ARSD Chapter 20:10:27:02.

1 existing access charges are not viable, and state commissions and the FCC need to reform
2 interstate and intrastate access rates as quickly as possible.

3 Because the access charge increases proposed by U S WEST are directly contrary
4 to the needed reforms, are anti-competitive and will harm South Dakota consumers, the
5 Commission should reject U S WEST's proposal until the issues in Docket No. TC96-032 can
6 be resolved.

7
8 **IV. ANTI-COMPETITIVE IMPLICATIONS OF U S WEST'S PROPOSAL**

9 **Q. PLEASE EXPLAIN THE ANTI-COMPETITIVE IMPLICATIONS OF U S WEST'S PROPOSAL.**

10 **A.** U S WEST's proposal is anti-competitive as it will give U S WEST a huge cost
11 advantage over IXCs in the toll market. For example, the CCL rate element represents 100%
12 contribution or profit to U S WEST since there are no direct costs associated with this rate
13 element. U S WEST agrees that access rates contain subsidies and that in particular "the
14 CCL charge provides revenue contribution to U S WEST's revenue requirement in support
15 of basic telephone service for end users. There are no direct access costs associated with
16 this rate element."³

17 As long as switched access rates contain subsidies, IXCs will be severely
18 disadvantaged in their ability to compete with U S WEST in the toll market because U S
19 WEST controls the bottleneck facilities needed by an IXC toll competitor to originate and
20 terminate traffic to their end user customer. U S WEST can use that control to squeeze its
21 competitors out of the market by lowering the price of toll service to its imputed cost.

22
23 **Q. HOW COULD U S WEST SQUEEZE A COMPETITOR OUT OF THE TOLL MARKET?**

24 **A.** If U S WEST and an IXC were to charge the same price for long distance service,
25 assuming U S WEST imputes its own access rates to its long distance rates, U S WEST
26 would realize a larger profit margin per call since access represents a true expense for an
27 IXC but imputed CCLC represents 100% contribution to U S WEST. U S WEST's proposed
28 CCL rate of \$.040575, if imputed to its intraLATA toll rates, would give U S WEST a profit

29 ³ Direct testimony of Dr. Barbara Wilcox, Docket Nos. 90A-665T, 96A-218T, 96A-219T and 96S-257T,
30 Before the Public Utilities Commission of Colorado, May 10, 1996.

1 margin of at least \$.08115 (\$.040575 * 2) for each minute of long distance usage.⁴ However,
2 the CCL of \$.08115 would represent a true expense to an IXC. U S WEST could lower their
3 toll rates far below that which an IXC can economically charge and still operate profitably
4 because U S WEST's profit margin per minute is much higher than the IXCs.

5 U S WEST could essentially drive all competition out of the long distance market,
6 depriving consumers in South Dakota of the benefits of long distance competition.
7 Attachment JPS-1 provides an example of the price squeeze problem.
8

9 **V. ARBITRAGE OPPORTUNITIES**

10 **Q. WHAT DISTINCTION DID THE FCC MAKE BETWEEN TRANSPORT AND TERMINATION**
11 **OF LOCAL TRAFFIC AND SWITCHED ACCESS?**

12 **A.** In its interconnection order,⁵ the FCC determined that from a network standpoint, there is no
13 technical difference between facilities used to provide transport and termination between a
14 telecommunications provider (such as a competitive local exchange company or CLEC) and
15 a LEC, and the facilities used for switched access. Both services use existing interoffice
16 facilities of the LEC. This includes local transport from the IXC/CLEC's point of presence to
17 the trunk side of a wireline LEC switch and local switching at the end office (termination).
18

19 **Q. WHAT PRICING POLICY DID THE FCC DETERMINE WAS APPROPRIATE FOR THE**
20 **TRANSPORT AND TERMINATION OF LOCAL TRAFFIC?**

21 **A.** The FCC determined that transport and termination should be priced using a forward-locking,
22 economic cost-based pricing standard or Total Element Long Run Incremental Cost
23 (TELRIC)⁶ plus a reasonable contribution to the LEC's forward locking joint and common
24 costs. The FCC also stated that "ultimately, we believe that the rates that local carriers
25 impose for the transport and termination of local traffic and for the transport and termination

26 ⁴ U S WEST's actual profit margin would be higher than \$.08115 because of subsidies found in other
27 access rate elements (i.e., local transport, local switching).

28 ⁵ *Implementation of the Local Competition Provisions in the Telecommunications Act of 1996, First*
29 *Report and Order*, released August 8, 1996.

30 ⁶ *Id.* at ¶ 1054.

1 of long distance traffic should converge.⁷ Pricing transport and termination at TELRIC while
2 setting rates for switched access based on a fully distributed cost methodology will result in
3 arbitrage opportunities for telecommunication providers.
4

5 Q. WHAT ARBITRAGE OPPORTUNITIES WILL EXIST IF SWITCHED ACCESS IS PRICED
6 USING A FULLY DISTRIBUTED COST METHODOLOGY?

7 A. Setting switched access rates using a fully distributed cost study result in prices that
8 are not sustainable in a competitive market because switched access will be priced
9 significantly higher than the resulting prices for transport and termination of local traffic using
10 the TELRIC methodology approved by the FCC. While specific TELRIC information is not
11 available for U S WEST in South Dakota, Sprint estimates that current intrastate rates in
12 South Dakota are already approximately 500% over TELRIC. U S WEST's proposed
13 increase only exacerbates this difference. Sprint estimates that with U S WEST's proposed
14 increase, switched access rates will be priced approximately 1000% over TELRIC.

15 Setting switched access rates higher than the rates for transport and termination gives
16 IXCs incentive to bypass the LEC network. The FCC, in its interconnection order,
17 determined that state commissions have the authority to define local calling areas for LECs;
18 however, the FCC determined that a Cellular Mobile Radio Service (CMRS) provider's local
19 calling area is the Metropolitan Transport Area (MTA). To the extent that the MTA provides
20 a calling area that is different than the local calling area approved by this Commission, there
21 is the possibility that an IXC will hand off long distance traffic to a CMRS provider which
22 would then pay the cost-based rates associated with the transport and termination of local
23 traffic, bypassing the higher intrastate access rates.⁸
24

25 ⁷ Id. at ¶ 1033.

26 ⁸ South Dakota is part of an MTA that includes South Dakota, North Dakota and Minnesota, an area
27 substantially larger than U S WEST's local calling area.

1 VI EFFECT OF U S WEST'S PROPOSAL ON CONSUMERS IN SOUTH DAKOTA

2 Q. HOW WILL U S WEST'S PROPOSAL HARM CONSUMERS IN SOUTH DAKOTA?

3 A. South Dakota consumers will be harmed because U S WEST's proposal will have a negative
4 impact on competition in South Dakota's long distance market. First, because U S WEST
5 will have to impute the higher access costs to their intraLATA toll rates, South Dakota
6 consumers may see an immediate increase in their long distance rates. Second, if IXC's
7 incur an increase in their switched access rates of over 112%, they may pass the additional
8 expense on to their end users, which are also South Dakota consumers. Finally, the U S
9 WEST proposal might effectively eliminate any long distance competition in South Dakota.
10 As a result, South Dakota consumers would be deprived of the many benefits associated with
11 competition. These benefits include:

- 12 1. Lower long distance rates - Competition drives prices towards cost as
13 competitors seek to increase market share and retain existing customers. In
14 a one carrier, monopoly environment, there are no market incentives to
15 reduce prices.
- 16 2. Improved quality of service - In a competitive market place, long distance
17 carriers will seek to differentiate themselves from their competitors in many
18 ways, one of which is by offering superior service. In a one carrier monopoly
19 environment, there are no market incentives to improve quality.
- 20 3. New telecommunications services - Long distance competition fosters
21 development of new service offerings. Competition in the interstate long
22 distance market has resulted in a greater array of services than ever before.
23 Services such as discount calling plans, prepaid calling cards, interactive 800
24 numbers and multi-lingual operators have all developed as a result of a
25 competitive long distance market place.

26 Ultimately, consumers in South Dakota lose under U S WEST's proposal because
27 over time, the proposed rate increase may effectively eliminate long distance competition in
28 South Dakota.

1 VII SUMMARY

2 Q. PLEASE SUMMARIZE YOUR TESTIMONY

3 A. U S WEST's proposal to increase switched access rates over 112% should be rejected
4 because of the negative impact it will have on competition in South Dakota's long distance
5 market and ultimately South Dakota consumers. The Commission has opened a docket to
6 review the switched access rules in South Dakota and U S WEST should not be allowed to
7 increase their switched access rates until issues in that docket have been resolved.

8
9 Q. DOES THIS CONCLUDE YOUR TESTIMONY?

10 A. Yes.

11

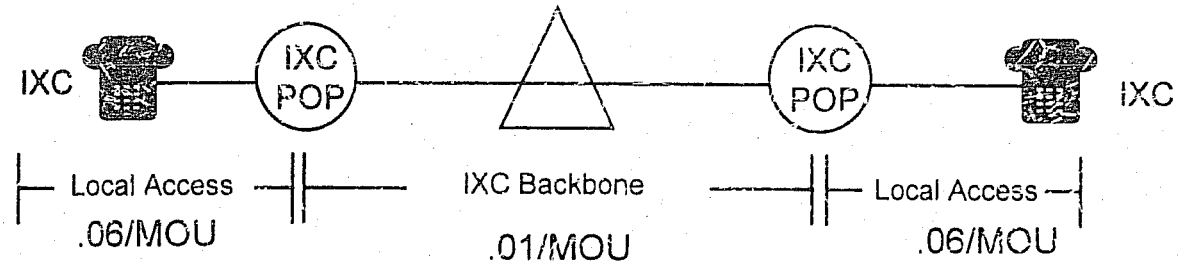
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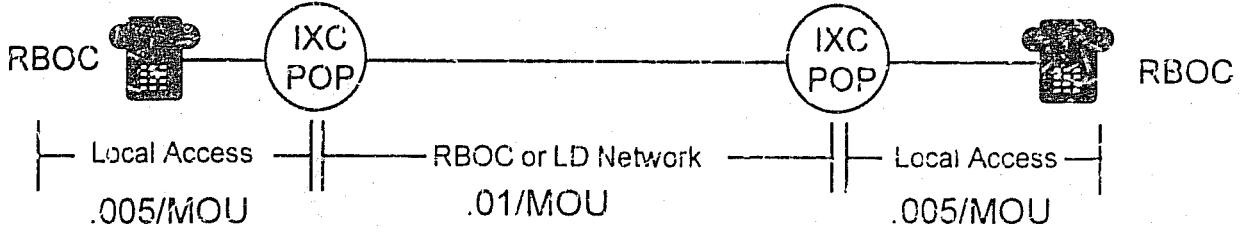
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Attachment JPS-1

"PRICE SQUEEZE"



IXC Cost = .13/MOU



RBOC Cost = .02/MOU

335

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Denver, CO 80202

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Sioux Falls, SD 57102

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