

TC97-063

K/HS

TC97-063

DOCKET NO.

In the Matter of

IN THE MATTER OF THE
ESTABLISHMENT OF SWITCHED
ACCESS RATES FOR VALLEY
TELECOMMUNICATIONS COOP. ASSN.

File Fee

Public Utilities Commission of the State of South Dakota

DATE	MEMORANDA
6/4 97	Filed and docketed;
6/5 97	TC Fax Filing;
6/19 97	Petition for Leave to Intervene by US West;
7/29 97	Order granting petition to Intervene; Order assessing Filing Fee;
5/29 97	Supporting information;
11/12 97	Notice of Withdrawal of Intervention by U.S. West;
12/1 97	Order granting Withdrawal of Intervention;
12/16 97	1996 Revised Cost Study;
1/21 98	Order Approving Revenue Requirement;
4/21 98	Docket Closed

TC97-063



Martin and Associates, Inc.

CONSULTANTS • PROFESSIONAL ENGINEERS • COMPUTER SPECIALISTS

RECEIVED

JUN 04 1997

SOUTH DAKOTA PUBLIC
June 2, 1997 UTILITIES COMMISSION

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

Ref: SD 5098 - 1.7
1996 Separations Study Access Filing

Dear Mr. Bullard:

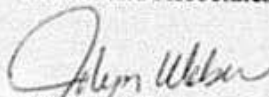
On behalf of Valley Telecommunications Coop. Assn., enclosed are five (5) copies of their Intrastate Access Separations Study pursuant to the rules established by the Commission. The following documentation is included in the study:

1. Five (5) hard copies of the PUC Summary Forms
2. One (1) copy of the program disk

The enclosed Intrastate Access Separations Study revenue requirement has been forwarded to the Local Exchange Carrier Association (LECA). The LECA Access Tariff, with which they concur, will include the attached Intrastate Access revenue requirement in the development of the LECA Access Tariff rates.

If you have any questions or comments, please feel free to contact me at 605-996-9646.

Sincerely,
Martin and Associates, Inc.


JoAnn K. Weber

JKW/bkk

Attachments: Access Study (5)
Program Disk (1)

cc: Dianna Quaschnick, Manager

TC97-063

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JUN 04 1997

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

**1996 Cost Study
for
Valley Telecommunications
Coop. Assn.
Herreid, South Dakota**

Prepared by:

Martin and Associates, Inc.

1515 N. Sanborn Blvd.

Mitchell, SD 57301-1021

(605)996-9646

VALLEY TELECOMMUNICATIONS COOP ASSN, INC

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

Intrastate Toll
Revenue Requirement Summary

	Part 36 Total	Source	Common Lines	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
INTRALATA									
15 Net Investment	\$1,681,449	J13	\$451,487	\$300,339	\$0	\$903,451	\$0	\$26,172	O.K.
16 Rate of Return	10.00%		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	
18 Return on Rate Base	\$168,145		\$45,149	\$30,034	\$0	\$90,345	\$0	\$2,617	O.K.
19 Return Adjustments	7,341	J18-20	1,084	524	0	1,676	0	57	O.K.
21 Net Return on Rate Base	\$171,486		\$46,233	\$30,558	\$0	\$92,021	\$0	\$2,674	O.K.
22 Income Taxes	0	J31-32	0	0	0	0	0	0	O.K.
23 Expenses and Other Taxes	433,185	J33-35, 40	83,411	89,070	806	195,177	59,740	4,981	O.K.
24									
25 Total IntralATA Rev. Req.	\$604,671		\$129,644	\$119,628	\$806	\$287,197	\$59,740	\$7,655	O.K.
26									
27									
28									
INTERLATA									
31 Net Investment	\$0	P13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
32 Rate of Return	10.00%		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	
34 Return on Rate Base	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35 Return Adjustments	0	P18-20	0	0	0	0	0	0	O.K.
37 Net Return on Rate Base	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
38 Income Taxes	0	P31-32	0	0	0	0	0	0	O.K.
39 Expenses and Other Taxes	0	P33-35, 40	0	0	0	0	0	0	O.K.
40									
41 Total InterLATA Rev. Req.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
42									
43									
44									
45 TOTAL INTRASTATE REV. REQ.	\$604,671		\$129,644	\$119,628	\$806	\$287,197	\$59,740	\$7,655	
ACCESS ELEMENT MINUTES OF USE									
ACCESS RATE PER MINUTE	\$0.117092		\$0.028297	\$0.028111		\$0.02665			

VALLEY TELECOMMUNICATIONS COOP ASSN, INC

----- FCC PART 36 ----- Revenue Requirement Summary		Intrastate							TOTAL INTRASTATE	
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line			
(A)	(B)	(C)	(D)	InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)	(I)		
13 State Income Tax Rate	0.00%	---	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
14 Federal Income Tax Rate	0.00%	---	0.06%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
15 Gross Receipts Tax Rate	3.00%	---	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	
16										
17										
18 Net Investment	\$5,694,771	C68	\$4,013,321	\$0	\$1,657,507	\$0	\$23,942	\$1,681,449	O.K.	
19 Rate of Return	10.00%	---	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%		
20										
21 Return on Rate Base	\$569,477		\$401,332	\$0	\$165,751	\$0	\$2,394	\$168,145	O.K.	
22										
23 AFUDC	11,362	H43	8040.880538924	0	3287.822777956	0	53.29666512015	3,341	O.K.	
24 ITC Amortization	0	H36	0	0	0	0	0	0	O.K.	
25 Other Return Adjustments	0	V242	0	0	0	0	0	0	O.K.	
26										
27 Net Return	\$580,859		\$409,373	\$0	\$169,039	\$0	\$2,448	\$171,486	O.K.	
28										
29 Contributions	0	H52	0	0	0	0	0	0	O.K.	
30 Interest Expense	208,238	H44	146,772	0	60,592	0	874	61,466	O.K.	
31 Capital Lease Expense	0	H46	0	0	0	0	0	0	O.K.	
32 Capitalized Payroll taxes	0	H36	0	0	0	0	0	0	O.K.	
33 Depreciation Adjustment	0	H38	0	0	0	0	0	0	O.K.	
34 Other Income Adjustments	0	V248	0	0	0	0	0	0	O.K.	
35										
36 After Tax Income	\$372,621		\$262,601	\$0	\$108,446	\$0	\$1,573	\$110,020	O.K.	
37										
38 State Income Taxes	\$0	Formula	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
39 Federal Income Taxes	0	Formula	0	0	0	0	0	0	O.K.	
40 Operating Expenses and Taxes	1,359,253	I196	944,208	0	411,364	0	3,661	415,040	O.K.	
41 Uncollectibles	0	V249	0	0	0	0	0	0	O.K.	
42 Other Revenue Adjustments	0	V250	0	0	0	0	0	0	O.K.	
43										
44 Net Revenue	\$1,940,113		\$1,353,581	\$0	\$580,423	\$0	\$6,109	\$586,532	O.K.	
45 Gross Receipts Taxes	60,003	Formula	41,863	0	17,951	0	189	18,140	O.K.	
46 Other Revenue Taxes	0	V251	0	0	0	0	0	0	O.K.	
47										
TOTAL REVENUE REQUIREMENT	\$2,000,116		\$1,395,444	\$0	\$598,374	\$0	\$6,298	\$604,672	O.K.	

VALLEY TELECOMMUNICATIONS COOP ASSN, INC

		Intrastate								
***** FCC PART 36 ***** Investment Summary		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)			
13 Land and Support Investment	\$1,269,908	D33	\$897,134	\$0	\$366,828	\$0	\$5,946	\$372,774	O.K.	
14										
15 COE Operator Equipment	\$0	D43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
16 COE Switching Equipment	1,794,330	D68	1,291,592	0	502,738	0	0	502,738	O.K.	
17 COE Transmission Equipment	1,614,275	D85	1,100,982	0	508,958	0	4,335	513,293	O.K.	
18										
19 Total COE	\$3,408,605		\$2,392,574	\$0	\$1,011,695	\$0	\$4,335	\$1,016,031	O.K.	
20 Info. Orig./Term. Equipment	0	D94	0	0	0	0	0	0	O.K.	
21 Cable and Wire Facilities	5,338,290	D137	3,796,721	0	1,514,947	0	36,622	1,551,569	O.K.	
22										
23 Total COE, IOT, C&WF	\$8,746,895		\$6,179,295	\$0	\$2,526,642	\$0	\$40,958	\$2,567,600	O.K.	
24										
25 Total Capital Leases	\$0	D173	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
26										
27 Leasehold Improvements	\$0	D186	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
28										
29 Intangible Assets	\$0	D209	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
30										
31										
32 Total Tele. Plt. In Service	\$10,016,803		\$7,076,429	\$0	\$2,893,470	\$0	\$46,904	\$2,940,374	O.K.	
33										
34 Plant Held, Future Use	\$0	D214-215	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
35 TPUC, Short term	0	D216-217	0	0	0	0	0	0	O.K.	
36 TPUC, Long term	13,667	D218-219	9,655	0	3,948	0	64	4,012	O.K.	
37 Tel. Plt. Adjustment	0	D220-221	0	0	0	0	0	0	O.K.	
38										
39 Total Other Tel. Plt.	\$13,667		\$9,655	\$0	\$3,948	\$0	\$64	\$4,012	O.K.	
40										
41										
42 TOTAL TELEPHONE PLANT	\$10,030,470		\$7,086,084	\$0	\$2,897,418	\$0	\$46,968	\$2,944,386	O.K.	

Sheet "C"
ENDING DECEMBER 31, 1996

30 May 97

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VALLEY TELECOMMUNICATIONS COOP ASSN, INC

***** FCC PART 36 ***** Investment Summary (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Intrastate						TOTAL INTRASTATE (I)	
			Interstate (D)	Message Telephone Service		Private Line				
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)			
55 Other Assets, Net	0	V105	0	0	0	0	0	0	0	O.K.
57 Accumulated Depr./Amort	(4,410,049)	E34	(3,124,659)	0	(1,262,013)	0	(23,377)	(1,285,390)	0	O.K.
58 Accum. Def. Inc. Taxes, Net	0	E47	0	0	0	0	0	0	0	O.K.
59 Oth. Lib. & Def. Cr., Net	0	V106	0	0	0	0	0	0	0	O.K.
60										
61 TOTAL NET PLANT	\$5,620,421		\$3,961,425	\$0	\$1,635,405	\$0	\$23,591	\$1,658,996		O.K.
62										
63 Materials and Supplies	34,627	H31	24,563	0	9,827	0	238	10,064		O.K.
64 Rural Tel. Bank Stock	0	H35	0	0	0	0	0	0		O.K.
65 Cash Working Capital	39,723	Formula	27,333	0	12,275	0	114	12,389		O.K.
66 Equal Access Investment	0	---	0	0	0	0	0	0		O.K.
67										
68 TOTAL NET INVESTMENT	\$5,694,771		\$4,013,321	\$0	\$1,657,507	\$0	\$23,942	\$1,681,449		O.K.
69										

VALLEY TELECOMMUNICATIONS COOP ASSN, INC

***** FCC PART 36 ***** Plant Investment Detail	Intrastate								TOTAL INTRASTATE	
	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 LAND AND SUPPORT ASSETS:										
14										
15 Land, Allocable	\$0	H33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Land, Direct	0	V22	0	0	0	0	0	0	0	O.K.
17										
18 Total Land	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19										
20 Motor Vehicles	\$0	H33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
21 Aircraft	0	H33	0	0	0	0	0	0	0	O.K.
22 Special Purpose Vehicles	0	H33	0	0	0	0	0	0	0	O.K.
23 Garage Work Equipment	0	H33	0	0	0	0	0	0	0	O.K.
24 Other Work Equipment	1,269,908	H33	897,134	0	366,828	0	5,946	0	372,774	O.K.
25 Buildings, Allocable	0	H33	0	0	0	0	0	0	0	O.K.
26 Buildings, Direct	0	V29	0	0	0	0	0	0	0	O.K.
27 Furniture	0	H33	0	0	0	0	0	0	0	O.K.
28 Office Equipment	0	H33	0	0	0	0	0	0	0	O.K.
29 General Purpose Computers	0	H33	0	0	0	0	0	0	0	O.K.
30										
31 Total Support Assets	\$1,269,908		\$897,134	\$0	\$366,828	\$0	\$5,946	\$0	\$372,774	O.K.
32										
33 Tot. Land and Support Assets	\$1,269,908		\$897,134	\$0	\$366,828	\$0	\$5,946	\$0	\$372,774	O.K.
34										
35										
36 CENTRAL OFFICE EQUIPMENT:										
37										
38 CAT 1 Oper. Sys., TSPS	\$0	G22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
39 CAT 1 Oper. Sys., Other TSPS	0	G21	0	0	0	0	0	0	0	O.K.
40 CAT 1 Oper. Sys., Aux. Pos.	0	G23	0	0	0	0	0	0	0	O.K.
41 CAT 1 Oper. Sys., Other	0	V36	0	0	0	0	0	0	0	O.K.
42										
43 Total CAT 1	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
44										
45										
46 CAT 2 Tandem Sw. Allocable	\$294,767	G26	\$170,726	\$0	\$124,041	\$0	\$0	\$0	\$124,041	O.K.
47 CAT 2 Tandem Sw. Direct	0	V38	0	0	0	0	0	0	0	O.K.
48										
49 Total CAT 2	\$294,767		\$170,726	\$0	\$124,041	\$0	\$0	\$0	\$124,041	O.K.

VALLEY TELECOMMUNICATIONS COOP ASSN, INC

		Intrastate								
***** FCC PART 36 ***** Plant Investment Detail		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)	(I)		
63	CAT 3 Local Sw. Allocable	\$1,499,563	G15	\$1,120,866	\$0	\$378,697	\$0	\$0	\$378,697	O.K.
64	CAT 3 Local Sw. Direct	0	V40	0	0	0	0	0	0	O.K.
65										
66	Total CAT 3	\$1,499,563		\$1,120,866	\$0	\$378,697	\$0	\$0	\$378,697	O.K.
67										
68	Total COE Sw. CAT 2&3	\$1,794,330		\$1,291,592	\$0	\$502,738	\$0	\$0	\$502,738	O.K.
69										
70										
71	COE TRANSMISSION:									
72										
73	CAT 4 12 Exchange Trunk	\$285,000	123	\$285,000	\$0	\$0	\$0	\$0	\$0	O.K.
74	CAT 4 12 Exch. Tr. Direct	0	V42	0	0	0	0	0	0	O.K.
75	CAT 4 13 Exch. Ln. Message	299,934	G13	224,951	0	74,984	0	0	74,984	O.K.
76	CAT 4 13 PL, WATS, Local	6,439	F18	3,442	0	0	0	2,993	2,993	O.K.
77	CAT 4 13 Direct	0	V45	0	0	0	0	0	0	O.K.
78	CAT 4 23 Message	475,552	G18	259,855	0	215,697	0	0	215,697	O.K.
79	CAT 4 23 PL, WATS	0	F24	0	0	0	0	0	0	O.K.
80	CAT 4 23 Direct	1,700	V48	358	0	0	0	1,342	1,342	O.K.
81	CAT 4 3 HIR Message	545,653	G29	327,376	0	218,277	0	0	218,277	O.K.
82	CAT 4 3 WATS	0	V50	0	0	0	0	0	0	O.K.
83	CAT 4 3 Direct	0	V51	0	0	0	0	0	0	O.K.
84										
85	Total COE CAT 4	\$1,614,275		\$1,100,982	\$0	\$508,958	\$0	\$4,335	\$513,293	O.K.
86										
87										
88	INFORMATION ORIGINATION/TERMINATION:									
89										
90	CAT 1 Other IOT Equipment	\$0	G12	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
91	CAT 1 Coinless Pay Phones	0	G18	0	0	0	0	0	0	O.K.
92	CAT 2 CP Equipment	0	V70	0	0	0	0	0	0	O.K.
93										
94	Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
95										
96										

VALLEY TELECOMMUNICATIONS COOP ASSN, INC

***** FCC PART 36 ***** Plant Investment Detail (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Intrastate				TOTAL INTRASTATE (I)	
				Message Telephone Service		Private Line			
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)		
111 CABLE AND WIRE FACILITIES									
112									
113 CAT 1.1 IntraLATA PL/WATS	74,060	F31	\$39,613	\$0	\$0	\$0	\$34,446	\$34,446	O.K.
114 CAT 1.2 InterLATA PL/WATS	0	F31	0	0	0	0	0	0	O.K.
115 CAT 1.3 Joint Message	3,451,523	G13	2,568,643	0	862,881	0	0	862,881	O.K.
116 Other CAT 1 C&WF	0	V74	0	0	0	0	0	0	O.K.
117									
118 Total CAT 1 C&WF	\$3,525,583		\$2,628,256	\$0	\$862,881	\$0	\$34,446	\$897,327	O.K.
119									
120 CAT 2 C&WF	\$293,996	G28	\$293,996	\$0	\$0	\$0	\$0	\$0	O.K.
121 CAT 2 C&WF, Wideband	0	V76	0	0	0	0	0	0	O.K.
122									
123 Total CAT 2 C&WF	\$293,996		\$293,996	\$0	\$0	\$0	\$0	\$0	O.K.
124									
125 CAT 3 Joint Message	692,356	G17	368,681	0	322,675	0	0	\$322,675	O.K.
126 CAT 3 PL/WATS etc.	0	F36	0	0	0	0	0	0	O.K.
127 CAT 3 Direct	2,936	V79	760	0	0	0	2,176	2,176	O.K.
128									
129 Total CAT 3 C&WF	\$695,292		\$370,441	\$0	\$322,675	\$0	\$2,176	\$324,851	O.K.
130									
131 CAT 4 Message	\$823,419	G29	\$494,028	\$0	\$329,391	\$0	\$0	\$329,391	O.K.
132 CAT 4 WATS	0	V81	0	0	0	0	0	0	O.K.
133 CAT 4 Direct	0	V82	0	0	0	0	0	0	O.K.
134									
135 Total CAT 4 C&WF	\$823,419		\$494,028	\$0	\$329,391	\$0	\$0	\$329,391	O.K.
136									
137 TOTAL C&WF	\$5,338,290		\$3,786,721	\$0	\$1,514,947	\$0	\$36,622	\$1,551,569	O.K.
138									
139									
140 CAPITAL LEASES									
141									
142 Allocable Support Leases	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
143 Direct Support Leases	0	V84	0	0	0	0	0	0	O.K.
144									
145 Total Support Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

VALLEY TELECOMMUNICATIONS COOP ASSN, INC

***** FCC PART 36 ***** Plant Investment Detail (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Intrastate				TOTAL INTRASTATE (I)	
				Message Telephone Service		Private Line			
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)		
160									
161 COE Operator	\$0	H16	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162 COE Tandem Switch	0	H17	0	0	0	0	0	0	O.K.
163 COE Local Switch	0	H18	0	0	0	0	0	0	O.K.
164 COE Transmission	0	H20	0	0	0	0	0	0	O.K.
165 COE Direct	0	V89	0	0	0	0	0	0	O.K.
166									
167 Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
168									
169 IOT Leases	\$0	V90	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170									
171 C&WF Leases	\$0	V91	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172									
173 TOTAL CAPITAL LEASES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
174									
175									
176 LEASEHOLD IMPROVEMENTS:									
177									
178 Land and Support Assets	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
179 COE Switching	0	H18	0	0	0	0	0	0	O.K.
180 COE Operator	0	H16	0	0	0	0	0	0	O.K.
181 COE Transmission	0	H20	0	0	0	0	0	0	O.K.
182 IOT	0	V96	0	0	0	0	0	0	O.K.
183 C&WF	0	V97	0	0	0	0	0	0	O.K.
184 Other	0	V98	0	0	0	0	0	0	O.K.
185									
186 TOTAL LEASEHOLD IMPROVEMENT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
187									
188									
189 TPIS, EXCL. ACCT. No. 2690	\$10,016,803		\$7,076,429	\$0	\$2,893,470	\$0	\$46,904	\$2,940,374	O.K.

VALLEY TELECOMMUNICATIONS COOP ASSN, INC

***** FCC PART 36 ***** Plant Investment Detail (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Intrastate				TOTAL INTRASTATE (I)	
				Message Telephone Service		Private Line			
				InterLATA	IntraLATA	InterLATA	IntraLATA		
				(E)	(F)	(G)	(H)		
204 INTANGIBLE ASSETS:									
205									
206 Allocable Acct. No. 2690	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
207 Direct Acct. No. 2690	0	V100	0	0	0	0	0	0	O.K.
208									
209 Total Intangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
210									
211									
212 OTHER TELEPHONE PLANT:									
213									
214 Held for Fut. Use - Alloc.	\$0	--	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
215 Held for Fut. Use - Direct	0	--	0	0	0	0	0	0	O.K.
216 TPUC, Short-term - Alloc.	0	H35	0	0	0	0	0	0	O.K.
217 TPUC, Short-term - Direct	0	V124	0	0	0	0	0	0	O.K.
218 TPUC, Long-term - Alloc.	13,667	H35	9,655	0	3,948	0	64	4,012	O.K.
219 TPUC, Long-term - Direct	0	V126	0	0	0	0	0	0	O.K.
220 Tele. Pft. Adjust. - Alloc.	0	H35	0	0	0	0	0	0	O.K.
221 Tele. Pft. Adjust. - Direct	0	V104	0	0	0	0	0	0	O.K.
222									
223 Total Other Telephone Plant	\$13,667		\$9,655	\$0	\$3,948	\$0	\$64	\$4,012	O.K.

VALLEY TELECOMMUNICATIONS COOP ASSN, INC

***** FCC PART 36 ***** Reserves and Deferrals	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 ACCUM. DEPRECIATION, TPIS:										
14										
15 Support Assets	\$343,517	H13	\$242,680	\$0	\$99,229	\$0	\$1,609	\$100,837	O.K.	
16 COE Switching	677,184	H19	487,450	0	189,734	0	0	189,734	O.K.	
17 COE Operator	0	H16	0	0	0	0	0	0	O.K.	
18 COE Transmission	355,297	H20	242,323	0	112,020	0	0	0	O.K.	
19 IOT Equipment	0	H25	0	0	0	0	954	112,974	O.K.	
20 Cable and Wire Facilities	3,034,051	H31	2,152,207	0	0	0	0	0	O.K.	
21 Other Plant	0	V135	0	0	861,030	0	20,815	881,844	O.K.	
22										
23 Total Accum. Depr., TPIS	\$4,410,049		\$3,124,659	\$0	\$1,262,013	\$0	\$23,377	\$1,285,390	O.K.	
24										
25 ACCUM. AMORTIZATION:										
26										
27 Accum. Depreciation, PHFU	\$0	H38	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
28 Accum. Amort., Tangible Inv.	0	H40	0	0	0	0	0	0	O.K.	
29 Accum. Amort., Intang. Inv.	0	H41	0	0	0	0	0	0	O.K.	
30 Accum. Amort., Other	0	V138	0	0	0	0	0	0	O.K.	
31										
32 Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
33										
34 Total Accum. Depr./Amort.	\$4,410,049		\$3,124,659	\$0	\$1,262,013	\$0	\$23,377	\$1,285,390	O.K.	
35										
36										
37 ACCUM. DEF. INC. TAXES, NET:										
38										
39 Support Assets	0	H13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
40 COE Switching	0	H19	0	0	0	0	0	0	O.K.	
41 COE Operator	0	H16	0	0	0	0	0	0	O.K.	
42 COE Transmission	0	H20	0	0	0	0	0	0	O.K.	
43 IOT Equipment	0	H25	0	0	0	0	0	0	O.K.	
44 Cable and Wire Fac.	0	H31	0	0	0	0	0	0	O.K.	
45 Unclassified	0	V145	0	0	0	0	0	0	O.K.	
46										
47 Total Accum. Def. Inc. Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	

VALLEY TELECOMMUNICATIONS COOP ASSN, INC

***** 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 (D)	IntraLATA (E)	InterLATA (F)	IntraLATA (G)			
13 TRANS. CCT EQUIPMENT:									
14 Working Loops	2,047	2,004	0	0	0	20	0	23	O.K.
15 Avg. Cost per Loop	149.67	149.67	149.67	149.67	149.37	149.67	149.67	149.67	
16 CAT 4.13 Exch Ln. Invest									
17	\$306,370	\$299,934	\$0	\$0	\$0	\$2,993	\$0	\$3,442	
18									
19									
20									
21 Circuit Terminations	251	251	0	0	0	0	0	0	O.K.
22 Avg. Cost per Termination	1,894.63	1,894.63	1,894.63	1,894.63	1,894.63	1,894.63	1,894.63	1,894.63	
23									
24 CAT 4.23 Other IX	\$475,552	\$475,552	\$0	\$0	\$0	\$0	\$0	\$0	
25									
26									
27 C&WF INVESTMENT:									
28									
29 Working Loops	2,047	2,004	0	0	0	20	0	23	
30 Loops Factor	1.000000	0.978994	0.000000	0.000000	0.000000	0.009770	0.000000	0.011236	
31 CAT 1 Exchange C&WF	\$3,525,583	\$3,451,523	\$0	\$0	\$0	\$34,446	\$0	\$39,613	O.K.
32									
33									
34 Equivalent IX Circuit Miles	18,707	18,707	0	0	0	0	0	0	
35 IX Cct. Miles Factor	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
36 CAT 3 Intersch. C&WF	\$692,356	\$692,356	\$0	\$0	\$0	\$0	\$0	\$0	

VALLEY TELECOMMUNICATIONS COOP ASSN, INC

Intrastate

***** FCC PART 36 ***** Physical Allocation Factors	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				IntraLATA	IntraLATA	InterLATA	IntraLATA		
				(A)	(B)	(C)	(D)		
13 Subscriber Plant Fact. (SPF)	1.000000	SPF	0.750000	0.000000	0.250000	0.000000	0.000000	0.250000	O.K.
14									
15 Dial Equipment Minutes (DEM)	1.000000	DEM	0.747462	0.000000	0.252538	0.000000	0.000000	0.252538	O.K.
16									
17 Conversation Minute-Miles	1.000000	CMM	0.533947	0.000000	0.466053	0.000000	0.000000	0.466053	O.K.
18 Conversation Minutes	1.000000	CM	0.545428	0.000000	0.453572	0.000000	0.000000	0.453572	O.K.
19 Subscriber Minutes (SLU)	1.000000	SLU	0.834689	0.000000	0.165311	0.000000	0.000000	0.165311	O.K.
20									
21 TSPS Processor Time	0.000000	TSP	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
22 Wtd. Stand. Work Sec., Toll	0.000000	WST	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
23 Wtd. Stand. Work Sec., Aux	0.000000	WSA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
24 Wtd. Stand. Work Sec., Comb	0.000000	WSC	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
25									
26 COE CAT 2 Minutes	1.000000	CT2	0.579190	0.000000	0.420810	0.000000	0.000000	0.420810	O.K.
27									
28 Exchange Trunk Minutes	1.000000	ETM	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29 MOU-Mi., Host/Remote	1.000000	HRM	0.599971	0.000000	0.400029	0.000000	0.000000	0.400029	O.K.
30									
31 C&WF CAT 4, WATS	0.000000	CT4	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
32									
33 Equal Access MOU	0.000000	EAM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
34									
35 Current Billings	0.000000	CB	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
36 EU Presubscription Factor	1.000000	EPRE	0.656293	0.000000	0.343707	0.000000	0.000000	0.343707	O.K.
37 EU MTS & WATS Factor	1.000000	EMTS	0.596339	0.000000	0.403661	0.000000	0.000000	0.403661	O.K.
38 EU Access, P.L. and All Other Factor	1.000000	EPLD	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
39 IX Special Access Factor	1.000000	ISPA	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
40 IX Switched Access Factor	1.000000	ISWA	0.493052	0.000000	0.506948	0.000000	0.000000	0.506948	O.K.
41 IX Billing & Collection Services Factor	1.000000	IBC	0.496170	0.000000	0.503830	0.000000	0.000000	0.503830	O.K.
42 Coin Revenue Percent	1.000000	CR	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
43 Relative Toll/Local Msgs.	1.000000	TLM	0.332922	0.000000	0.667078	0.000000	0.000000	0.667078	O.K.
44 Relative Users Percent	1.000000	RUP	0.899651	0.000000	0.297554	0.000000	0.002795	0.300349	O.K.
45 CABS Percent	1.000000	CAB	0.500000	0.000000	0.500000	0.000000	0.000000	0.500000	O.K.
46 Foreign Directories Percent	0.000000	FD	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.

VALLEY TELECOMMUNICATIONS COOP ASSN, INC

Intrastate									
***** FCC PART 36 ***** Internal Allocation Factors	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)	
13 Support Assets	1.000000	D31	0.706456	0.000000	0.288862	0.000000	0.004683	0.293544	O.K.
14 Land and Support Assets	1.000000	D33	0.706456	0.000000	0.288862	0.000000	0.004683	0.293544	O.K.
15									
16 COE Operator	0.000000	D43	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
17 COE Tandem Switching	1.000000	D49	0.579190	0.000000	0.420810	0.000000	0.000000	0.420810	O.K.
18 COE Local Switching	1.000000	D66	0.747462	0.000000	0.252538	0.000000	0.000000	0.252538	O.K.
19 COE Total Switching	1.000000	D68	0.719819	0.000000	0.280181	0.000000	0.000000	0.280181	O.K.
20 COE Transmission	1.000000	D65	0.682029	0.000000	0.315286	0.000000	0.002686	0.317971	O.K.
21 Total COE	1.000000	C19	0.701922	0.000000	0.298078	0.000000	0.001272	0.298078	O.K.
22									
23 Info. Orig./Term. CAT 1	0.000000	D90	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
24 Info. Orig./Term. CAT 2	0.000000	D92	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
25 Total IOT	0.000000	D94	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
26									
27 C&WF CAT 1	1.000000	D118	0.745481	0.000000	0.244748	0.000000	0.009770	0.254519	O.K.
28 C&WF CAT 2	1.000000	D120	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29 C&WF CAT 3	1.000000	D129	0.532785	0.000000	0.464085	0.000000	0.003130	0.467215	O.K.
30 C&WF CAT 4	1.000000	D135	0.599971	0.000000	0.400029	0.000000	0.000000	0.400029	O.K.
31 Total C&WF	1.000000	D137	0.709351	0.000000	0.283789	0.000000	0.006860	0.290649	O.K.
32									
33 Total Equipment	1.000000	C23	0.706456	0.000000	0.288862	0.000000	0.004683	0.293544	O.K.
34									
35 TPIS	1.000000	C32	0.706456	0.000000	0.288862	0.000000	0.004683	0.293544	O.K.
36 TPIS, excl. Acct. No. 2690	1.000000	D189	0.706456	0.000000	0.288862	0.000000	0.004683	0.293544	O.K.
37									
38 P/B Held, Fut. Use	0.000000	D215	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
39									
40 Total Tangible Assets	0.000000	C25	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
41 Total Intangible Assets	0.000000	C29	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
42									
43 Long-term PUC	1.000000	C36	0.706456	0.000000	0.288862	0.000000	0.004683	0.293544	O.K.
44 Net Telephone Plant	1.000000	C61	0.704827	0.000000	0.290976	0.000000	0.004197	0.295173	O.K.
45 Total Net Investment	1.000000	C68	0.704738	0.000000	0.291058	0.000000	0.004204	0.295262	O.K.
46 Capital Leases	0.000000	D173	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
47									
48 Tot. Bus. O/c., Cust. Serv.	1.000000	I141	0.646996	0.000000	0.352452	0.000000	0.000551	0.353004	O.K.
49									
50 Total "BIG THREE" Expenses	1.000000	I170	0.685602	0.000000	0.311792	0.000000	0.002606	0.314398	O.K.
51									
52 Corporate Operations Expense	1.000000	I185	0.680433	0.000000	0.317273	0.000000	0.002294	0.319567	O.K.

VALLEY TELECOMMUNICATIONS COOP ASSN, INC

***** 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										
15 Network Support, Alloc.	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Network Support, Direct	0	V149	0	0	0	0	0	0	0	O.K.
17										
18 Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19										
20 General Support, Alloc.	\$23,598	H14	\$16,671	\$0	\$6,817	\$0	\$110	\$6,927	\$6,927	O.K.
21 General Support, Direct	0	V151	0	0	0	0	0	0	0	O.K.
22										
23 Total General Support Exp.	\$23,598		\$16,671	\$0	\$6,817	\$0	\$110	\$6,927	\$6,927	O.K.
24										
25 Central Office Eq., Alloc.	\$85,433	H21	\$59,967	\$0	\$25,357	\$0	\$109	\$25,466	\$25,466	O.K.
26 Central Office Eq., Direct	(18,588)	V153	(11,152)	0	(7,436)	0	0	(7,436)	(7,436)	O.K.
27										
28 Total COE Exp.	\$66,845		\$48,815	\$0	\$17,921	\$0	\$109	\$18,030	\$18,030	O.K.
29										
30 Cust. Premises Equip.	\$0	H24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31 Coinless Pay Phone	0	G18	0	0	0	0	0	0	0	O.K.
32 Other IOT	0	H23	0	0	0	0	0	0	0	O.K.
33 IOT Direct	0	V157	0	0	0	0	0	0	0	O.K.
34										
35 Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
36										
37 Cable & Wire, Alloc.	\$69,511	H31	\$49,308	\$0	\$19,726	\$0	\$477	\$20,203	\$20,203	O.K.
38 Cable & Wire, Direct	0	V159	0	0	0	0	0	0	0	O.K.
39										
40 Total C&WF Exp.	\$69,511		\$49,308	\$0	\$19,726	\$0	\$477	\$20,203	\$20,203	O.K.
41										
42 TOTAL PLT. SPEC. OPER. EXP.	\$159,954		\$114,794	\$0	\$44,464	\$0	\$696	\$45,160	\$45,160	O.K.
43										
44 TOTAL PLT. SPEC., ex SUPPORT	\$136,356		\$98,123	\$0	\$37,648	\$0	\$586	\$38,233	\$38,233	O.K.

VALLEY TELECOMMUNICATIONS COOP ASSN, INC

----- FCC PART 26 ----- Operating Expenses and Taxes (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)		
58 NON-SPECIFIC OPER. EXP.									
59									
60 Oth. Pft. and Equip., Alloc.	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
61 Oth. Pft. and Equip., Direct	0	V177	0	0	0	0	0	0	O.K.
62									
63 Total Oth. Pft. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
64									
65 Network Operations, Alloc.	\$42,156	H33	\$29,781	\$0	\$12,177	\$0	\$197	\$12,375	O.K.
66 Network Operations, Direct	0	V179	0	0	0	0	0	0	O.K.
67									
68 Total Network Oper. Exp.	\$42,156		\$29,781	\$0	\$12,177	\$0	\$197	\$12,375	O.K.
69									
70 Total Access Expenses	\$0	V180	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
71									
72 Depr., Support Assets	\$44,131	H13	\$31,176	\$0	\$12,748	\$0	\$207	\$12,954	O.K.
73 Depr., COE Switching	277,362	H19	198,651	0	77,712	0	0	77,712	O.K.
74 Depr., COE Operator	0	H16	0	0	0	0	0	0	O.K.
75 Depr., COE Transmission	63,495	H20	56,946	0	26,325	0	224	26,549	O.K.
76 Depr., IOT Equipment	0	H25	0	0	0	0	0	0	O.K.
77 Depr., C&W Facilities	193,965	H31	137,589	0	55,045	0	1,301	56,376	O.K.
78 Depr., PHFU	0	H38	0	0	0	0	0	0	O.K.
79									
80 Total Depreciation Expense	\$598,953		\$425,362	\$0	\$171,829	\$0	\$1,762	\$173,591	O.K.
81									
82 Amort., Tangible Assets	\$0	H40	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83 Amort., Intangible Assets	0	H41	0	0	0	0	0	0	O.K.
84 Other Amortization	0	V189	0	0	0	0	0	0	O.K.
85 Direct Assigned Amort.	0	V190	0	0	0	0	0	0	O.K.
86									
87 Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
88									
89 Total Depr. and Amort.	\$598,953		\$425,362	\$0	\$171,829	\$0	\$1,762	\$173,591	O.K.
90									
91 TOTAL NON-SPEC. OPER. EXP.	\$641,109		\$455,143	\$0	\$184,008	\$0	\$1,959	\$185,965	O.K.

VALLEY TELECOMMUNICATIONS COOP ASSN, INC

***** FCC PART 36 ***** Operating Expenses and Taxes (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)		
105 CUSTOMER OPERATIONS EXPENSE:									
106									
107 Marketing, Allocable	\$0	G35	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
108 Marketing, Direct	0	V192	0	0	0	0	0	0	O.K.
109									
110 Total Marketing Expense	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
111									
112 Operator Service, Alloc.	\$0	G24	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
113 Operator Service, Direct	0	V194	0	0	0	0	0	0	O.K.
114									
115 Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
116									
117 Classified Directory	\$0	V195	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
118 Alphabetical Directory	1,972	G19	1,646	0	326	0	0	326	O.K.
119 Foreign Directory	0	G46	0	0	0	0	0	0	O.K.
120									
121 Total Directory	\$1,972		\$1,646	\$0	\$326	\$0	\$0	\$326	O.K.
122									
123 Bus. Ofc., EU Presubscription	\$8,003	G36	\$5,252	\$0	\$2,751	\$0	\$0	\$2,751	O.K.
124 Bus. Ofc., EU MTS & WATS	22,509	G37	13,423	0	9,086	0	0	9,086	O.K.
125 Bus. Ofc., EU Access, PL & all Other	25,971	G38	25,971	0	0	0	0	0	O.K.
126 Bus. Ofc., IXC Special Access	6	G39	6	0	0	0	0	0	O.K.
127 Bus. Ofc., IXC Switched Access	3,519	G40	1,735	0	1,784	0	0	1,784	O.K.
128 Bus. Ofc., IXC B & C Services	2,350	G41	1,166	0	1,184	0	0	1,184	O.K.
129 Coin Collect & Admin.	0	G42	0	0	0	0	0	0	O.K.
130									
131 Total Business Office	\$62,358		\$47,553	\$0	\$14,805	\$0	\$0	\$14,805	O.K.
132									
133 Cust. Svc., Direct	\$0	V205	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
134 Cust. Serv., Mag Process	12,230	G43	4,072	0	8,159	0	0	8,159	O.K.
135 Cust. Serv., Other B&C	27,593	G44	19,306	0	8,211	0	77	8,288	O.K.
136 Cust. Serv., CABS	36,275	G45	18,138	0	18,138	0	0	18,138	O.K.
137 Cust. Serv., EU Common Line	1,452	V209	1,452	0	0	0	0	0	O.K.
138									
139 Total Customer Service	\$77,551		\$42,967	\$0	\$34,507	\$0	\$77	\$34,584	O.K.
140									
141 Total Bus. Ofc., Cust. Serv.	\$139,909		\$90,521	\$0	\$49,311	\$0	\$77	\$49,388	O.K.
142									

VALLEY TELECOMMUNICATIONS COOP ASSN, INC

***** 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)	
156 Other Cust. Serv., Alloc.	\$11,978	H48	\$7,750	\$0	\$4,222	\$0	\$7	\$4,228	O.K.
157 Other Cust. Serv., Direct	171	V211	171	0	0	0	0	0	O.K.
159 Total Other Cust. Serv.	\$12,149		\$7,921	\$0	\$4,222	\$0	\$7	\$4,228	O.K.
161 TOTAL CUSTOMER OPER. EXP.	\$154,030		\$100,088	\$0	\$53,859	\$0	\$84	\$53,943	O.K.
164 "BIG-THREE" EXPENSES:									
166 Total PR. Spec., ex Support	\$136,356	44	\$98,123	\$0	\$37,648	\$0	\$586	\$38,233	O.K.
167 Total Network Oper. Exp.	42,156	68	29,781	0	12,177	0	197	12,375	O.K.
168 Total Customer Operations	154,030	161	100,088	0	53,859	0	84	53,943	O.K.
170 TOTAL "BIG THREE" EXPENSES	\$332,542		\$227,992	\$0	\$103,684	\$0	\$867	\$104,551	O.K.
173 CORPORATE OPERATIONS EXPENSE:									
175 Exec. and Planning, Alloc.	\$109,191	H50	\$74,862	\$0	\$34,045	\$0	\$285	\$34,329	O.K.
176 Exec. and Planning, Direct	0	V213	0	0	0	0	0	0	O.K.
178 Total Exec. and Planning	\$109,191		\$74,862	\$0	\$34,045	\$0	\$285	\$34,329	O.K.
180 Admin. & General, Allocable	\$244,889	H50	\$167,896	\$0	\$76,354	\$0	\$638	\$76,993	O.K.
181 Admin. & General, Direct	48,127	V231	30,917	0	17,210	0	0	17,210	O.K.
183 Total Admin. and Gen.	\$293,016		\$198,813	\$0	\$93,564	\$0	\$638	\$94,203	O.K.
185 TOTAL CORPORATE OPERATIONS	\$402,207		\$273,675	\$0	\$127,609	\$0	\$923	\$128,532	O.K.
188 NON-INCOME TAXES:									
190 Non-income Taxes, Allocable	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
191 Non-income Taxes, Direct	1,954	V233	508	0	1,445	0	0	1,445	O.K.
193 Total Non-income Taxes	\$1,954		\$508	\$0	\$1,445	\$0	\$0	\$1,445	O.K.
196 TOTAL OPER. EXP. AND TAXES	\$1,359,253		\$944,208	\$0	\$411,384	\$0	\$3,661	\$415,046	O.K.

VALLEY TELECOMMUNICATIONS COOP ASSN, INC

***** FCC PART 69 ***** IntraLATA Revenue Requirement Summary		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Net Investment	\$1,681,449	K52	\$451,487	\$300,339	\$0	\$903,451	\$0	\$26,172	O.K.
14	Rate of Return	10.00%	B19	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	O.K.
16	Return on Rate Base	\$168,145		\$45,149	\$30,034	\$0	\$90,345	\$0	\$2,617	O.K.
18	AFUDC	3,341	N37	1,084	524	0	1,678	0	57	O.K.
19	ITC Amortization	0	N37	0	0	0	0	0	0	O.K.
20	Other Return Adjustments	0	Direct	0	0	0	0	0	0	O.K.
22	Net Return	\$171,486		\$46,233	\$30,558	\$0	\$92,021	\$0	\$2,674	O.K.
24	Interest Expense	61,466	N67	16,504	10,979	0	33,026	0	957	O.K.
25	Capitalized Payroll Taxes	0	N37	0	0	0	0	0	0	O.K.
26	Depreciation Adjustment	0	N37	0	0	0	0	0	0	O.K.
27	Other Income Adjustments	0	Direct	0	0	0	0	0	0	O.K.
29	After Tax Income	\$110,020		\$29,729	\$19,579	\$0	\$58,995	\$0	\$1,717	O.K.
31	State Income Taxes	\$0	29	0	0	0	0	0	0	O.K.
32	Federal Income Taxes	0	29	0	0	0	0	0	0	O.K.
33	Operating Expenses and Taxes	415,046	O195	79,533	85,477	782	186,564	57,938	4,752	O.K.
34	Uncollectibles	0	Direct	0	0	0	0	0	0	O.K.
35	Other Revenue Adjustments	0	Direct	0	0	0	0	0	0	O.K.
37	Basis for Gross Receipts Tax	583,191	16+31+32+33	124,681	115,511	782	275,909	57,938	7,369	O.K.
40	Gross Receipts Tax:	18,139	37	3,878	3,593	24	8,813	1,802	229	O.K.
43	TOTAL REVENUE REQUIREMENT	\$604,671		\$129,644	\$119,629	\$806	\$287,197	\$59,740	\$7,655	O.K.

VALLEY TELECOMMUNICATIONS COOP ASSN, INC

***** 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	\$372,774	L25	\$16,397	\$62,810	\$0	\$264,611	\$0	\$9,956	O.K.
14									
15 Central Office Equipment	\$1,016,031	L70	\$74,994	\$378,697	\$0	\$558,015	\$0	\$4,335	O.K.
16 Info. Term./Orig. Equipment	0	L78	0	0	0	0	0	0	O.K.
17 Cable and Wire Facilities	1,551,569	L117	802,881	0	0	652,066	0	36,622	O.K.
18									
19 Total COE, IOT, C&WF	\$2,567,600		\$937,864	\$378,697	\$0	\$1,210,081	\$0	\$40,958	O.K.
20									
21 Total Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
22									
23 Total Tele. Plt. ex Intang	\$2,940,374		\$954,261	\$461,507	\$0	\$1,474,692	\$0	\$49,914	O.K.
24 Total Intangible Assets	0	L144	0	0	0	0	0	0	O.K.
25									
26 Total Plant in Service	\$2,940,374		\$954,261	\$461,507	\$0	\$1,474,692	\$0	\$49,914	O.K.
27 Total Plt. Held Future Use	0	L147	0	0	0	0	0	0	O.K.
28 Total ST PUC	0	L163	0	0	0	0	0	0	O.K.
29 Total LT PUC	4,012	L164	1,302	630	0	2,012	0	68	O.K.
30 Total Tel. Plt. Adjust.	0	L169	0	0	0	0	0	0	O.K.
31									
32 TOTAL TELEPHONE PLANT	\$2,944,386		\$955,563	\$462,137	\$0	\$1,476,704	\$0	\$49,982	O.K.
33									
34 less:									
35 Accum. Depr., Plt. in Serv.	1,285,390	M23	511,363	165,322	0	584,514	0	24,191	O.K.
36 Accum. Depr. PHFU	0	M27	0	0	0	0	0	0	O.K.
37 Accum. Amort. Tangible Plt.	0	M28	0	0	0	0	0	0	O.K.
38 Accum. Amort. Intangibles	0	M29	0	0	0	0	0	0	O.K.
39 Accum. Amort. Other	0	M30	0	0	0	0	0	0	O.K.
40 Accum. Def. Inc. Taxes, Net	0	M47	0	0	0	0	0	0	O.K.
41									
42 plus:									
43 Other Assets	0	Direct	0	0	0	0	0	0	O.K.
44									
45 NET TELEPHONE PLANT	\$1,658,996		\$444,200	\$296,815	\$0	\$892,190	\$0	\$25,791	O.K.
46 plus:									
47 Class B RTB Stock	0	L171	0	0	0	0	0	0	O.K.
48 Materials and Supplies	10,064	L173	3,266	1,580	0	5,048	0	171	O.K.
49 Cash Working Capital	12,389	L175	4,021	1,945	0	6,214	0	210	O.K.
50 Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.
51									
52 NET INVESTMENT	\$1,681,449		\$451,487	\$300,339	\$0	\$903,451	\$0	\$26,172	O.K.
53									

VALLEY TELECOMMUNICATIONS COOP ASSN, INC

***** FCC PART 69 *****										
IntraLATA Investment										
Detail										
(A)	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	\$0	N28	0	0	0	0	0	0	O.K.
16	Land Assets, Private Line	0	N28	0	0	0	0	0	0	O.K.
17										
18	Total Land Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19										
20	Support Assets, Message	\$366,828	N28	\$16,135	\$81,489	\$0	\$260,390	\$0	\$8,813	O.K.
21	Support Assets, Private Line	5,946	N28	262	1,321	0	4,221	0	143	O.K.
22										
23	Total Support Assets	\$372,774		\$16,397	\$82,810	\$0	\$264,611	\$0	\$8,956	O.K.
24										
25	Total Land and Supp. Assets	\$372,774		\$16,397	\$82,810	\$0	\$264,611	\$0	\$8,956	O.K.
26										
27	CENTRAL OFFICE EQUIPMENT:									
28										
29	Operator Sys., OA	\$0	(F)	0	0	0	0	0	0	O.K.
30	Operator Sys., Other	0	(I)	0	0	0	0	0	0	O.K.
31										
32	Total Operator Systems	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33										
34	Tandem Switching	\$124,041	(G)	\$0	\$0	\$0	\$124,041	\$0	\$0	O.K.
35	Tandem Assigned	0	Direct	0	0	0	0	0	0	O.K.
36										
37	Total Tandem Switching	\$124,041		\$0	\$0	\$0	\$124,041	\$0	\$0	O.K.
38										
39	Local Switching	\$378,697	(E)	\$0	\$378,697	\$0	\$0	\$0	\$0	O.K.
40	Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41										
42	Total Local Switching	\$378,697		\$0	\$378,697	\$0	\$0	\$0	\$0	O.K.
43										
44	Total Switching	\$502,738		\$0	\$378,697	\$0	\$124,041	\$0	\$0	O.K.

VALLEY TELECOMMUNICATIONS COOP ASSN, INC

***** 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	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59 COE Exch. Line - Message	74,984	(D)	74,984	0	0	0	0	0	O.K.
60 COE Exch. Line - PL, etc.	2,993	(I)	0	0	0	0	0	2,993	O.K.
61 COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	O.K.
62 COE Interexchange, Message	215,697	(G)	0	0	0	215,697	0	0	O.K.
63 COE Interexchange, PL	0	(I)	0	0	0	0	0	0	O.K.
64 COE Interexchange, Assigned	1,342	(G)	0	0	0	0	0	1,342	O.K.
65 COE H/R Message	218,277	(G)	0	0	0	218,277	0	0	O.K.
66 COE H/R Assigned	0	Direct	0	0	0	0	0	0	O.K.
67									
68 Total COE Transmission	\$513,293		\$74,984	\$0	\$0	\$433,974	\$0	\$4,335	O.K.
69									
70 Total Central Office Equip.	\$1,016,031		\$74,984	\$378,697	\$0	\$558,015	\$0	\$4,335	O.K.
71									
72 IOT EQUIPMENT:									
73									
74 Public Telephone	\$0	N43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
75 Coinless Pay Phone	0	(D)	0	0	0	0	0	0	O.K.
76 Customer Premises Equipment	0	N60	0	0	0	0	0	0	O.K.
77									
78 Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
79									
80 CABLE AND WIRE FACILITIES:									
81									
82 Exchange PL and WATS	\$34,446	(I)	\$0	\$0	\$0	\$0	\$0	\$34,446	O.K.
83 Exchange Message	862,881	(D)	862,881	0	0	0	0	0	O.K.
84 Exchange Assigned	0	Direct	0	0	0	0	0	0	O.K.
85									
86 Total Exchange Line C&WF	\$897,327		\$862,881	\$0	\$0	\$0	\$0	\$34,446	O.K.
87									
88 Exchange Trunk, Message	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
89 Exchange Trunk, PL	0	Direct	0	0	0	0	0	0	O.K.
90									
91 Total Exchange Trunk C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
92									
93 Interexchange Message	\$322,675	(G)	\$0	\$0	\$0	\$322,675	\$0	\$0	O.K.
94 Interexchange PL, WATS	0	(I)	0	0	0	0	0	0	O.K.
95 Interexchange Assigned	2,176	(G)	0	0	0	0	0	2,176	O.K.
96									
97 Total Interexchange C&WF	\$324,851		\$0	\$0	\$0	\$322,675	\$0	\$2,176	O.K.

VALLEY TELECOMMUNICATIONS COOP ASSN, INC

***** 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	HR C&WF, Message	\$329,391	(G)	\$0	\$0	\$0	\$329,391	\$0	\$0	O.K.
112	HR C&WF, WATS	0	(F)	0	0	0	0	0	0	O.K.
113	HR C&WF, Assigned	0	Direct	0	0	0	0	0	0	O.K.
114										
115	Total Host/Remote C&WF	\$329,391		\$0	\$0	\$0	\$329,391	\$0	\$0	O.K.
116										
117	Total Cable and Wire Fact	\$1,551,560		\$862,881	\$0	\$0	\$652,068	\$0	\$36,622	O.K.
118										
119	TANGIBLE ASSETS									
120										
121	Land and Support Leases	\$0	N28	0	0	0	0	0	0	O.K.
122										
123	COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124	COE Tandem Switching Leases	0	34	0	0	0	0	0	0	O.K.
125	COE Local Switching Leases	0	39	0	0	0	0	0	0	O.K.
126	COE Transmission Leases	0	68	0	0	0	0	0	0	O.K.
127										
128	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
129										
130	IOT Equipment Leases	\$0	78	0	0	0	0	0	0	O.K.
131										
132	C&WF Leases	\$0	117	0	0	0	0	0	0	O.K.
133										
134	Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
135										
136	Leasehold Impr., Alloc.	\$0	N37	0	0	0	0	0	0	O.K.
137	Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	O.K.
138										
139	Total Leasehold Improvements	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
140										
141	Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
142										
143										
144	TOTAL INTANGIBLE ASSETS	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
145										
146										
147	PROPERTY HELD FOR FUTURE USE	\$0	N46	0	0	0	0	0	0	O.K.

VALLEY TELECOMMUNICATIONS COOP ASSN, INC

***** FCC PART 69 *****									
IntraLATA Investment Detail									
(A)	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
161 PLANT UNDER CONSTRUCTION:									
162									
163 Short-term	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
164 Long-term	4,012	N46	1,202	630	0	2,012	0	68	O.K.
165									
166 Total PR. Under Const.	\$4,012		\$1,202	\$630	\$0	\$2,012	\$0	\$68	O.K.
167									
168									
169 TELEPHONE PLANT ADJUSTMENT	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170									
171 CLASS B RTB STOCK	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172									
173 MATERIALS AND SUPPLIES	\$10,064	N37	\$3,266	\$1,580	\$0	\$5,048	\$0	\$171	O.K.
174									
175 CASH WORKING CAPITAL	\$12,389	N37	\$4,021	\$1,845	\$0	\$6,214	\$0	\$210	O.K.
176									
177 EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

VALLEY TELECOMMUNICATIONS COOP ASSN, INC

***** FCC PART 69 *****
IntraLATA
Reserves and Deferrals

	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 ACCUM. DEPRECIATION, TPIS:									
14									
15 Support Assets	\$100,837	N28	\$4,435	\$22,401	\$0	\$71,579	\$0	\$2,423	O.K.
16 COE Switching	189,734	L44	0	142,921	0	46,813	0	0	O.K.
17 COE Operator	0	L32	0	0	0	0	0	0	O.K.
18 COE Transmission	112,974	L68	16,504	0	0	0	0	0	O.K.
19 IOT Equipment	0	L78	0	0	0	95,516	0	954	O.K.
20 Cable and Wire Facilities	881,844	L117	490,424	0	0	0	0	0	O.K.
21 Other Plant	0	N37	0	0	0	370,606	0	20,815	O.K.
22									
23 Total Accum. Depr., TPIS	\$1,285,390		\$511,363	\$165,322	\$0	\$584,514	\$0	\$24,191	O.K.
24									
25 ACCUM. AMORTIZATION:									
26									
27 Accum. Depreciation, PHFU	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28 Accum. Amort., Tangible Inv.	0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
29 Accum. Amort., Intang. Inv.	0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30 Accum. Amort., Other	0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31									
32 Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33									
34 Total Accum. Depr./Amort.	\$1,285,390		\$511,363	\$165,322	\$0	\$584,514	\$0	\$24,191	O.K.
35									
36									
37 ACCUM. DEF. INC. TAXES, NET:									
38									
39 Support Assets	\$0	N28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40 COE Switching	0	L44	0	0	0	0	0	0	O.K.
41 COE Operator	0	L32	0	0	0	0	0	0	O.K.
42 COE Transmission	0	L68	0	0	0	0	0	0	O.K.
43 IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
44 Cable and Wire Fac.	0	L117	0	0	0	0	0	0	O.K.
45 Unclassified	0	N37	0	0	0	0	0	0	O.K.
46									
47 Total Accum. Def. Inc. Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

VALLEY TELECOMMUNICATIONS COOP ASSN, INC

***** FCC PART 69 ***** Apportionment Factors		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 Central Office Equipment	\$1,016,031	L70	\$74,984	\$378,697	\$0	\$558,015	\$0	\$4,335	O.K.	
14 Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.	
15 C&W Facilities	1,551,569	L117	462,881	0	0	652,066	0	36,622	O.K.	
16										
17 Total	\$2,567,600		\$937,864	\$378,697	\$0	\$1,210,081	\$0	\$40,958	O.K.	
18 Factor	1.000000		0.365269	0.147491	0.000000	0.471289	0.000000	0.015952	O.K.	
19										
20 Sum. Sw., Trans., Other	\$1,629,735	17	\$0	\$378,697	\$0	\$1,210,081	\$0	\$40,958	O.K.	
21 Factor	1.000000		0.000000	0.232367	0.000000	0.742502	0.000000	0.025132	O.K.	
22										
23 Central Office Equipment	\$1,016,031	L70	\$74,984	\$378,697	\$0	\$558,015	\$0	\$4,335	O.K.	
24 Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.	
25 C&W, Excl. Exch. Message	688,688	L117-83	0	0	0	652,066	0	36,622	O.K.	
26										
27 Total	\$1,704,719		\$74,984	\$378,697	\$0	\$1,210,081	\$0	\$40,958	O.K.	
28 Factor	1.000000		0.043986	0.222146	0.000000	0.709842	0.000000	0.024026	O.K.	
29										
30 General Support Facilities	\$372,774	L25	\$16,297	\$82,810	\$0	\$264,611	\$0	\$8,956	O.K.	
31 Central Office Equipment	1,016,031	13	74,984	378,697	0	558,015	0	4,335	O.K.	
32 Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.	
33 C&W Facilities	1,551,569	15	862,881	0	0	652,066	0	36,622	O.K.	
34 Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.	
35										
36 Total	\$2,940,374		\$954,261	\$461,507	\$0	\$1,474,692	\$0	\$49,914	O.K.	
37 Factor	1.000000		0.324537	0.156955	0.000000	0.501532	0.000000	0.016975	O.K.	
38										
39 Sum. Com. Ln., Sw., Trans.	\$2,890,460	36	\$954,261	\$461,507	\$0	\$1,474,692	\$0	\$0	O.K.	
40 Factor	1.000000		0.330142	0.159666	0.000000	0.510183	0.000000	0.000000	O.K.	
41										
42 COE Cat. 2 Factor	1.000000	Direct	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	O.K.	
43 HOT Cat. 1 Factor	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.	
44										
45 Total TPIs	\$2,940,374	K26	\$954,261	\$461,507	\$0	\$1,474,692	\$0	\$49,914	O.K.	
46 Factor	1.000000		0.324537	0.156955	0.000000	0.501532	0.000000	0.016975	O.K.	

VALLEY TELECOMMUNICATIONS COOP ASSN, INC

***** FCC PART 69 ***** Apportionment Factors		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
60 Interstate Equiv. Factor	0.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
61 Wtd. Std. Work Seconds	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
62										
63 "BIG THREE" Expenses	\$111,478	O171	\$19,564	\$10,778	\$354	\$50,348	\$28,989	\$1,444		O.K.
64 Factor	1.000000		0.175498	0.096684	0.003173	0.451645	0.260042	0.012949		
65										0
66 Net Investment	\$1,681,449	J13	\$451,487	\$300,339	\$0	\$903,451	\$0	\$26,172		O.K.
67 Factor	1.000000		0.258511	0.178619	0.000000	0.537305	0.000000	0.015565		O.K.

VALLEY TELECOMMUNICATIONS COOP ASSN, INC

----- 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.	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16	Network Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
17										
18	Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19										
20	General Support, Alloc.	\$6,927	N30	\$305	\$1,539	\$0	\$4,917	\$0	\$166	O.K.
21	General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
22										
23	Total General Support Exp.	\$6,927		\$305	\$1,539	\$0	\$4,917	\$0	\$166	O.K.
24										
25	Central Office Eq., Alloc.	\$25,466	N31	\$1,879	\$9,492	\$0	\$13,986	\$0	\$109	O.K.
26	Central Office Eq., Direct	(7,436)	Direct	0	(7,436)	0	0	0	0	O.K.
27										
28	Total COE Exp.	\$18,030		\$1,879	\$2,056	\$0	\$13,986	\$0	\$109	O.K.
29										
30	Cust. Premises Equip.	\$0	L76	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31	Other IOT	0	N43	0	0	0	0	0	0	O.K.
32	IOT Direct	0	Direct	0	0	0	0	0	0	O.K.
33										
34	Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35										
36	Cable & Wire, Alloc.	\$20,203	N33	\$11,236	\$0	\$0	\$8,491	\$0	\$477	O.K.
37	Cable & Wire, Direct	0	Direct	0	0	0	0	0	0	O.K.
38										
39	Total C&WF Exp.	\$20,203		\$11,236	\$0	\$0	\$8,491	\$0	\$477	O.K.
40										
41	TOTAL PLT. SPEC. OPER. EXP.	\$45,160		\$13,420	\$3,595	\$0	\$27,394	\$0	\$752	O.K.
42										
43	TOTAL PLT. SPEC., ex SUPPORT	\$38,233		\$13,115	\$2,056	\$0	\$22,477	\$0	\$586	O.K.

VALLEY TELECOMMUNICATIONS COOP ASSN, INC

***** 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. Pft. and Equip., Alloc.	\$0	N18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
60 Oth. Pft. and Equip., Direct	0	Direct	0	0	0	0	0	0	0	O.K.
61										
62 Total Oth. Pft. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
63										
64 Network Operations, Alloc.	\$12,375	N18	\$4,520	\$1,825	\$0	\$5,832	\$0	\$197	\$0	O.K.
65 Network Operations, Direct	0	Direct	0	0	0	0	0	0	0	O.K.
66										
67 Total Network Oper. Exp.	\$12,375		\$4,520	\$1,825	\$0	\$5,832	\$0	\$197	\$0	O.K.
68										
69 Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70										
71 Depr., Support Assets	\$12,954	L23	\$570	\$2,878	\$0	\$9,195	\$0	\$311	\$0	O.K.
72 Depr., COE Switching	77,712	L44	0	58,538	0	19,174	0	0	0	O.K.
73 Depr., COE Operator	0	L32	0	0	0	0	0	0	0	O.K.
74 Depr., COE Transmission	28,549	L68	3,878	0	0	22,446	0	224	0	O.K.
75 Depr., IOT Equipment	0	L78	0	0	0	0	0	0	0	O.K.
76 Depr., C&W Facilities	56,376	L117	31,353	0	0	23,693	0	1,331	0	O.K.
77 Depr., PHFU	0	L147	0	0	0	0	0	0	0	O.K.
78										
79 Total Depreciation Expense	\$173,591		\$35,801	\$61,416	\$0	\$74,508	\$0	\$1,866	\$0	O.K.
80										
81 Amort., Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
82 Amort., Intangible Assets	0	L144	0	0	0	0	0	0	0	O.K.
83 Other Amortization	0	Direct	0	0	0	0	0	0	0	O.K.
84 Direct Assigned Amort.	0	Direct	0	0	0	0	0	0	0	O.K.
85										
86 Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
87										
88 Total Depr. and Amort.	\$173,591		\$35,801	\$61,416	\$0	\$74,508	\$0	\$1,866	\$0	O.K.
89										
90 TOTAL NON-SPEC. OPER. EXP.	\$185,965		\$40,321	\$63,241	\$0	\$80,340	\$0	\$2,064	\$0	O.K.

VALLEY TELECOMMUNICATIONS COOP ASSN, INC

***** FCC PART 09 ***** 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	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
107	Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108										
109	Total Marketing Expense	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
110										
111	Operator Service, Alloc.	\$0	N61	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112	Operator Service, Direct	0	Direct	0	0	0	0	0	0	O.K.
113										
114	Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
115										
116	Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
117	Alphabetical Directory	326	(F)	0	0	326	0	0	0	O.K.
118	Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119										
120	Total Directory	\$326		\$0	\$0	\$326	\$0	\$0	\$0	O.K.
121										
122	Bus. Ofc., EU Presubscription	2,751	N40	\$908	\$439	\$0	\$1,403	\$0	\$0	O.K.
123	Bus. Ofc., Reserved	0	(F)	0	0	0	0	0	0	O.K.
124	Bus. Ofc., EU PL	0	(H)	0	0	0	0	0	0	O.K.
125	Bus. Ofc., EU Message	9,086	(H)	0	0	0	0	9,086	0	O.K.
126	Bus. Ofc., EU Reserved	0	(F)	0	0	0	0	0	0	O.K.
127	Bus. Ofc., IX Special Access	0	(I)	0	0	0	0	0	0	O.K.
128	Bus. Ofc., IX Switched Access	1,784	N40	589	285	0	910	0	0	O.K.
129	Bus. Ofc., IX Billing and Collection	1,184	(H)	0	0	0	0	1,184	0	O.K.
130	Bus. Ofc., Coin Collection & Administr	0	(D)	0	0	0	0	0	0	O.K.
131	Bus. Ofc., Reserved	0	(F)	0	0	0	0	0	0	O.K.
132										
133	Total Business Office	\$14,805		\$1,497	\$724	\$0	\$2,313	\$10,270	\$0	O.K.
134										
135	Cust. Serv., Msg. Process	\$8,159	(H)	0	0	0	0	8,159	0	O.K.
136	Cust. Serv., Other B&C	8,288	(H)	0	0	0	0	8,288	0	O.K.
137	Cust. Serv., CABS	18,138	N21	0	4,215	0	13,467	0	456	O.K.
138	Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139										
140	Total Customer Service	\$34,584		\$0	\$4,215	\$0	\$13,467	\$16,448	\$456	O.K.
141										
142	Total BO, CS, OS, Div	\$49,714		\$1,497	\$4,939	\$326	\$15,780	\$26,716	\$456	O.K.

VALLEY TELECOMMUNICATIONS COOP ASSN, INC

..... FCC PART 69	Part 36		Common	Local	Information	Common	Billing and	Other	
Operating Expenses and Taxes	IntraLATA	Apportion	Line	Switching		Transport	Collection		
(A)	Total	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
158 Other Cust. Serv., Alloc.	\$4,228	142	\$127	\$420	\$28	\$1,342	\$2,272	\$39	O.K.
159 Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	O.K.
160									
161 Total Other Cust. Serv.	\$4,228		\$127	\$420	\$28	\$1,342	\$2,273	\$39	O.K.
162									
163 TOTAL CUSTOMER OPER. EXP.	\$53,943		\$1,624	\$5,358	\$354	\$17,122	\$28,989	\$495	O.K.
164									
165 "BIG-THREE" EXPENSES:									
166									
167 Total PR Specific Exp.	\$45,160	41	\$13,420	\$3,595	\$0	\$27,394	\$0	\$752	O.K.
168 Total PR Non-specific Exp.	12,375	62 + 67 + 69	4,520	1,825	0	5,832	0	197	O.K.
169 Total Customer Operations	53,943	163	1,624	5,358	354	17,122	28,989	495	O.K.
170									
171 TOTAL "BIG THREE" EXPENSES	\$111,478		\$19,564	\$10,778	\$354	\$50,348	\$28,989	\$1,444	O.K.
172									
173 CORPORATE OPERATIONS EXPENSE:									
174									
175 Exec. and Planning, Alloc.	\$34,329	N64	\$6,025	\$3,319	\$109	\$15,505	\$8,927	\$445	O.K.
176 Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O.K.
177									
178 Total Exec. and Planning	\$34,329		\$6,025	\$3,319	\$109	\$15,505	\$8,927	\$445	O.K.
179									
180 Adm'n. & General, Allocable	\$78,993	N64	\$13,512	\$7,444	\$244	\$34,773	\$20,021	\$997	O.K.
181 Adm'n. & General, Direct	17,210	Direct	4,154	2,289	75	10,892	0	0	O.K.
182									
183 Total Adm'n. and Gen.	\$94,203		\$17,666	\$9,733	\$319	\$45,465	\$20,021	\$997	O.K.
184									
185 TOTAL CORPORATE OPERATIONS	\$128,532		\$23,691	\$13,052	\$428	\$60,970	\$28,948	\$1,442	O.K.
186									
187 NON-INCOME TAXES:									
188									
189 Non-income Taxes, Allocable	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
190 Non-income Taxes, Direct	1,445	Direct	477	231	0	737	0	0	O.K.
191									O.K.
192									
193 Total Non-income Taxes	\$1,445		\$477	\$231	\$0	\$737	\$0	\$0	O.K.
194									
195 TOTAL OPER. EXP. AND TAXES	\$415,046		\$79,533	\$85,477	\$782	\$186,564	\$57,938	\$4,752	O.K.

SOUTH DAKOTA PLIC INTRASTATE ACCESS COST MODEL

COMPANY NAME _____ VALLEY TELECOMMUNICATIONS COOP ASSN. INC
 PERIOD ADDRESSED _____ ENDING DECEMBER 31, 1996
 RUN DATE AND TIME _____ 31-May-97 _____ 09:08:05 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	0	---	---	---	---	---	---	---	---
22 Land, Direct	0	---	0	---	0	---	0	---	0
23 Motor Vehicles	0	---	---	---	---	---	---	---	---
24 Aircraft	0	---	---	---	---	---	---	---	---
25 Special Purpose Vehicles	0	---	---	---	---	---	---	---	---
26 Garage Work Equipment	0	---	---	---	---	---	---	---	---
27 Other Work Equipment	1,269,908	---	---	---	---	---	---	---	---
28 Buildings, Allocable	0	---	---	---	---	---	---	---	---
29 Buildings, Direct	0	---	0	---	0	---	0	---	0
30 Furniture	0	---	---	---	---	---	---	---	---
31 Office Equipment	0	---	---	---	---	---	---	---	---
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.	0	---	---	---	---	---	---	---	---
36 CAT 1 Oper. Sys., Other	0	---	0	---	0	---	0	---	0
37 CAT 2 Tandem Sw. Allocable	294,767	---	---	---	---	---	0	---	0
38 CAT 2 Tandem Sw. Direct	0	---	0	---	0	---	0	---	0
39 CAT 3 Local Sw. Allocable	1,499,563	---	---	---	---	---	---	---	---
40 CAT 3 Local Sw. Direct	0	---	0	---	0	---	0	---	0
41 CAT 4.12 Exchange Trunk	285,000	---	---	---	---	---	---	---	---
42 CAT 4.12 Exch. Tr. Direct	0	---	0	---	0	---	0	---	0
43 CAT 4.13 Exch. Ln. Msg., PL & WATS	306,370	---	---	---	---	---	---	---	---
44 Reserved	0	---	---	---	---	---	---	---	---
45 CAT 4.13 Direct	0	---	0	---	0	---	0	---	0
46 CAT 4.23 Message, PL & WATS	475,552	---	---	---	---	---	---	---	---
47 Reserved	0	---	---	---	---	---	---	---	---
48 CAT 4.23 Direct	1,700	---	358	---	0	---	0	1,342	1,342
49 CAT 4.3 H/R Message	545,653	---	---	---	---	---	---	---	---
50 CAT 4.3 WATS	0	---	0	---	0	---	0	---	0
51 CAT 4.3 Direct	0	---	0	---	0	---	0	---	0
52 CAT 1 Other IOT Equipment	0	---	---	---	---	---	---	---	---
53 CAT 1 Coinless Pay Phones	0	---	0	---	0	---	0	---	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

VALLEY TELECOMMUNICATIONS COOP ASSN, INC
ENDING DECEMBER 31, 1996

***** FCC PART 36 *****		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE
					Message Telephone Service		Private Line		
					InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
70	CAT 2 CP Equipment	0	---	0	0	0	0	0	0
71	Reserved	0	---	---	---	---	---	---	---
72	Reserved	0	---	---	---	---	---	---	---
73	CAT 1.3 Joint Msg., Cat. 1.1 & 1.2 PL	3,525,583	---	---	---	---	---	---	---
74	Other CAT 1 C&WF	0	---	0	0	0	0	0	0
75	CAT 2 C&WF	293,996	---	---	---	---	---	---	---
76	CAT 2 C&WF, Wideband	0	---	0	0	0	0	0	0
77	CAT 3 Joint Message & PL/WATS	692,356	---	---	---	---	---	---	---
78	Reserved	0	---	---	---	---	---	---	---
79	CAT 3 Direct	2,936	---	760	0	0	0	2,176	2,176
80	CAT 4 Message	823,419	---	---	---	---	---	---	---
81	CAT 4 WATS	0	---	0	0	0	0	0	0
82	CAT 4 Direct	0	---	0	0	0	0	0	0
83	Allocable Support Leases	0	---	---	---	---	---	---	---
84	Direct Support Leases	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.	0	---	---	---	---	---	---	---
93	Leasehold Imp. COE Switching	0	---	---	---	---	---	---	---
94	Leasehold Imp. COE Operator	0	---	---	---	---	---	---	---
95	Leasehold Imp. COE Trans.	0	---	---	---	---	---	---	---
96	Leasehold Imp. IOT	0	---	0	0	0	0	0	0
97	Leasehold Imp. C&WF	0	---	0	0	0	0	0	0
98	Leasehold Imp. Other	0	---	0	0	0	0	0	0
99	Allocable Acct. No. 2690	0	---	---	---	---	---	---	---
100	Direct Acct. No. 2690	0	---	0	0	0	0	0	0
101	Materials and Supplies	34,627	---	---	---	---	---	---	---
102	RTB Stock	0	---	---	---	---	---	---	---
103	Tele. Ptl. Adjust. - Alloc.	0	---	---	---	---	---	---	---
104	Tele. Ptl. Adjust. - Direct	0	---	0	0	0	0	0	0
105	Other Assets, Net	0	---	0	0	0	0	0	0
106	Other Liab., Def. Cr., Net	0	---	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

VALLEY TELECOMMUNICATIONS COOP ASSN, INC
ENDING DECEMBER 31, 1996

***** 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)	
123 TPUC -- Short Term, Alloc.	0	---	---	---	---	---	---	---	---
124 TPUC -- Short Term, Direct	0	---	0	0	0	0	0	0	0
125 TPUC -- Long Term, Alloc.	13,667	---	---	---	---	---	---	---	---
126 TPUC -- Long Term, Direct	0	---	0	0	0	0	0	0	0
127									
128 RESERVES AND DEFERRALS:									
129 Acc. Depr. Support Assets	343,517	---	---	---	---	---	---	---	---
130 Acc. Depr. COE Switching	677,184	---	---	---	---	---	---	---	---
131 Acc. Depr. COE Operator	0	---	---	---	---	---	---	---	---
132 Acc. Depr. COE Transmission	355,297	---	---	---	---	---	---	---	---
133 Acc. Depr. IOT Equipment	0	---	---	---	---	---	---	---	---
134 Acc. Depr. Cable and Wire Facilities	3,034,051	---	---	---	---	---	---	---	---
135 Acc. Depr. Other Plant	0	---	0	0	0	0	0	0	0
136 Accum. Amort., Tangible Inv.	0	---	---	---	---	---	---	---	---
137 Accum. Amort., Intang. Inv.	0	---	---	---	---	---	---	---	---
138 Accum. Amort., Other	0	---	0	0	0	0	0	0	0
139 Acc. Def. IT Support Assets	0	---	---	---	---	---	---	---	---
140 Acc. Def. IT COE Switching	0	---	---	---	---	---	---	---	---
141 Acc. Def. IT COE Operator	0	---	---	---	---	---	---	---	---
142 Acc. Def. IT COE Trans.	0	---	---	---	---	---	---	---	---
143 Acc. Def. IT IOT Equipment	0	---	---	---	---	---	---	---	---
144 Acc. Def. IT C&WF	0	---	---	---	---	---	---	---	---
145 Acc. Def. IT Unclassified	0	---	0	0	0	0	0	0	0
146									
147 OPERATING EXPENSES AND TAXES:									
148 Network Support, Alloc.	0	---	---	---	---	---	---	---	---
149 Network Support, Direct	0	---	0	0	0	0	0	0	0
150 General Support, Alloc.	23,598	---	---	---	---	---	---	---	---
151 General Support, Direct	0	---	0	0	0	0	0	0	0
152 Central Office Eq., Alloc.	85,433	---	---	---	---	---	---	---	---
153 Central Office Eq., Direct	(18,588)	---	(11,152)	0	(7,436)	0	0	0	(7,436)
154 Cust. Premises Equip.	0	---	---	---	---	---	---	---	---
155 Coinless Pay Phone Exp.	0	---	---	---	---	---	---	---	---
156 Other IOT	0	---	---	---	---	---	---	---	---
157 IOT Direct	0	---	0	0	0	0	0	0	0
158 Cable & Wire, Alloc.	69,511	---	---	---	---	---	---	---	---
159 Cable & Wire, Direct	0	---	0	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

VALLEY TELECOMMUNICATIONS COOP ASSN, INC
ENDING DECEMBER 31, 1996

***** FCC PART 36 *****	Intrastate								TOTAL INTRASTATE
	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line			
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
176 Oth. Plt. and Equip., Alloc.	0	---	---	---	---	---	---	---	---
177 Oth. Plt. and Equip., Direct	0	---	0	0	0	0	0	0	0
178 Network Operations, Alloc.	42,156	---	---	---	---	---	---	---	---
179 Network Operations, Direct	0	---	0	0	0	0	0	0	0
180 Total Access Expense	0	---	0	0	0	0	0	0	0
181 Depr., Support Assets	44,131	---	---	---	---	---	---	---	---
182 Depr., COE Switching	277,362	---	---	---	---	---	---	---	---
183 Depr., COE Operator	0	---	---	---	---	---	---	---	---
184 Depr., COE Transmission	83,495	---	---	---	---	---	---	---	---
185 Depr., IOT Equipment	0	---	---	---	---	---	---	---	---
186 Depr., C&W Facilities	193,965	---	---	---	---	---	---	---	---
187 Amort., Tangible Assets	0	---	---	---	---	---	---	---	---
188 Amort., Intangible Assets	0	---	---	---	---	---	---	---	---
189 Other Amortization	0	---	0	0	0	0	0	0	0
190 Direct Assigned Amort.	0	---	0	0	0	0	0	0	0
191 Marketing, Allocable	0	---	---	---	---	---	---	---	---
192 Marketing, Direct	0	---	0	0	0	0	0	0	0
193 Operator Service, Alloc.	0	---	---	---	---	---	---	---	---
194 Operator Service, Direct	0	---	0	0	0	0	0	0	0
195 Classified Directory	0	---	0	0	0	0	0	0	0
196 Alphabetical Directory	1,972	---	---	---	---	---	---	---	---
197 Foreign Directory	0	---	---	---	---	---	---	---	---
198 Bus. Ofc., EU Presubscription	8,003	---	---	---	---	---	---	---	---
199 Bus. Ofc., EU MTS & WATS	22,509	---	---	---	---	---	---	---	---
200 Bus. Ofc., EU Access, P/L & all Other	25,971	---	---	---	---	---	---	---	---
201 Bus. Ofc., IXC Special Access	6	---	---	---	---	---	---	---	---
202 Bus. Ofc., IXC Switched Access	3,519	---	---	---	---	---	---	---	---
203 Bus. Ofc., IXC B & C Services	2,350	---	---	---	---	---	---	---	---
204 Coin Collect & Admin.	0	---	---	---	---	---	---	---	---
205 Cust. Svc., Direct	0	---	0	0	0	0	0	0	0
206 Cust. Serv., Msg. Process	12,230	---	---	---	---	---	---	---	---
207 Cust. Serv., Other B&C	27,593	---	---	---	---	---	---	---	---
208 Cust. Serv., CABS	36,275	---	---	---	---	---	---	---	---
209 Cust. Serv., EU Common Line	1,452	---	1,452	0	0	0	0	0	0
210 Other Cust. Serv., Alloc.	11,978	---	---	---	---	---	---	---	---
211 Other Cust. Serv., Direct	171	---	171	0	0	0	0	0	0
212 Exec. and Planning, Alloc.	109,191	---	---	---	---	---	---	---	---
213 Exec. and Planning, Direct	0	---	0	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

VALLEY TELECOMMUNICATIONS COOP ASSN, INC
ENDING DECEMBER 31, 1996

***** 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)	
230 Admin. & General, Allocable	244,889	--	--	--	--	--	--	--	--
231 Admin. & General, Direct	48,127	--	30,917	0	17,210	0	0	17,210	
232 Non-income Taxes, Allocable	0	--	--	--	--	--	--	--	
233 Non-income Taxes, Direct	1,954	--	508	0	1,445	0	0	1,445	
234									
235 OTHER INCOME STATEMENT:									
236 State Income Tax Rate	0.00%	--	--	--	--	--	--	--	
237 Federal Income Tax Rate	0.00%	--	--	--	--	--	--	--	
238 Gross Receipts Tax Rate	3.00%	--	--	--	--	--	--	--	
239 Rate of Return	10.00%	--	--	--	--	--	--	--	
240 AFUDC	11,382	--	--	--	--	--	--	--	
241 ITC Amortization	0	--	--	--	--	--	--	--	
242 Other Return Adjustments	0	--	0	0	0	0	0	0	
243 Contributions	0	--	--	--	--	--	--	--	
244 Interest Expense	208,238	--	--	--	--	--	--	--	
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	0	--	0	0	0	0	0	0	
250 Other Revenue Adjustments	0	--	0	0	0	0	0	0	
251 Other Revenue Taxes	0	--	0	0	0	0	0	0	
252									

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

VALLEY TELECOMMUNICATIONS COOP ASSN, INC
 ENDING DECEMBER 31, 1996

30-May-97 09:08:05 AM

***** FCC PART 36 *****		TOTAL COMPANY (B)	Source/ Allocator (C)	Other (D)	Interstate		Intrastate		TOTAL INTRASTATE (I)
(A)	InterLATA (E)				IntraLATA (F)	InterLATA (G)	IntraLATA (H)		
271 Working Loops		2,047	---	23	0	0	0	20	20
272 Equivalent Interexchange Cct. Miles		18,707	---	0	0	0	0	0	0
273 Interexchange Circuit Terminations		25	---	0	0	0	0	0	0

South Dakota
Public Utilities Commission
State Capitol 500 E. 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:

05/30/97 through 06/05/97

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

DOCKET NUMBER	TITLE/STAFF/SYNOPSIS	DATE FILED	INTERVENTION DEADLINE
NONCOMPETITIVE TELECOMMUNICATIONS FILINGS			
TC97-059	In The Matter Of The Establishment Of Switched Access Rates For West River Cooperative Telephone Company. (Staff: HB/KC) West River Cooperative filed cost study revenue requirements that are included in the Local Exchange Carrier Association switched access rate filing (TC97-061).	05/30/97	06/20/97
TC97-060	In The Matter Of The Establishment Of Switched Access Rates For South Dakota Network, Inc. (Staff: HB/KC) South Dakota Network filed cost study revenue requirements and tariff sheet revisions for a rate reduction in Centralized Equal Access and switched transport. South Dakota Network is requesting an effective date of July 1, 1997.	06/02/97	06/20/97
TC97-061	In The Matter Of The Establishment Of Switched Access Rates For The Local Exchange Carrier Association. (Staff: HB/KC) The purpose of these revisions is to implement the changes in rates as necessitated by member companies' revenue requirements as set forth in Commission filings.	06/02/97	06/20/97
TC97-063	In The Matter Of The Establishment Of Switched Access Rates For Valley Telecommunications Coop. Assn. (Staff: TS/KC) Valley Telecommunications filed cost study revenue requirements that are included in the Local Exchange Carrier Association switched access rate filing (TC97-061).	06/04/97	06/20/97
TC97-064	In The Matter Of The Establishment Of Switched Access Rates For Midstate Telephone Company. (Staff: BK/KC) Midstate Telephone filed cost study revenue requirements that are included in the Local Exchange Carrier Association switched access rate filing (TC97-061).	06/04/97	06/20/97
TC97-065	In The Matter Of The Establishment Of Switched Access Rates For McCook Cooperative Telephone Company. (Staff: HB/KC) McCook Cooperative filed cost study revenue requirements that are included in the Local Exchange Carrier Association switched access rate filing (TC97-061).	06/04/97	06/20/97
TC97-066	Application by Brookings Telephone to revise the franchise service territory map to reflect the new service territory as a result of annexation. The annexations include property being claimed by Brookings Telephone and property not being claimed by Brookings Telephone which will be served by Interstate Telecommunications Cooperative, Inc. (Staff: MB/TZ)	06/05/97	06/20/97

NOTICE OF REQUEST FOR INTERCONNECTION WITH A RURAL TELEPHONE COMPANY

TC97-062	On or about June 1, 1997, Dakota Telecom, Inc., Dakota Telecommunications Systems, Inc., and Dakota Cooperative Telecommunications, Inc. (collectively Dakota) sent a bona fide request for interconnection services to Fort Randall Telephone Company. Pursuant to the requirements of The Telecommunications Act of 1996, a party making a bona fide request of a rural telephone company is required to notify the appropriate State commission. (Staff: HB/CH)	06/03/97	06/20/97
----------	--	----------	----------

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

U S WEST, Inc.
1601 California Street, Suite 5100
Denver, Colorado 80202
303 672-2810
Facsimile 303 295-7069

William P. Heaston
Senior Attorney

USWEST

RECEIVED

JUN 19 1997

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

VIA OVERNIGHT DELIVERY

June 18, 1997

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

Dear Mr. Bullard:

Please find enclosed for filing an original and ten copies each of a Petition for Leave to Intervene in each of the following switched access rate dockets

TC97-059	West River Cooperative Telephone Company
TC97-060	South Dakota Network, Inc
TC97-061	Local Exchange Carriers Association
TC97-063	Valley Telecommunications Cooperative Assn
TC97-064	Midstate Telephone Company
TC97-065	McCook Cooperative Telephone Company

Please date stamp the extra copy of each filing enclosed and return in the enclosed self addressed stamped envelope. Thank you for your cooperation.

Yours truly,

William P Heaston
William P Heaston *mb*

WPH:mb
Enclosures

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA

RECEIVED

JUN 18 1997

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

IN THE MATTER OF THE ESTABLISHMENT)
OF SWITCHED ACCESS RATES FOR)
VALLEY TELECOMMUNICATIONS)
COOPERATIVE ASSN.)

Docket No. TC97-063

PETITION FOR LEAVE TO INTERVENE

Pursuant to SDCL 1-26-17.1 and ARSD 20 10 01:15 02, U S WEST Communications, Inc. ("USWC") petitions to intervene in this docket. This petition is based on the following consideration:

1. USWC believes that it is in its best interest to intervene in this case so as to be able to formally express its concerns relating to establishing switched access rates.

2. USWC is the largest purchaser of switched access from local exchange carriers. Pursuant to SDCL 1-26-17.1, U S WEST believes its intervention should be granted because of the pecuniary interests involved.

Accordingly, USWC respectfully requests that this petition be granted.

DATED this 18th day of June, 1997.

Respectfully submitted,

U S WEST Communications, Inc.

By William P. Heaston
William P. Heaston
1801 California Street, Suite 5100
Denver, Colorado 80202
Telephone: (303) 672-2810
Facsimile: (303) 295-7049

NA. 002. 04110

CERTIFICATE OF SERVICE

The undersigned certifies that on this 18th day of June, 1997, an original and ten (10) copies of the foregoing PETITION FOR LEAVE TO INTERVENE of U S WEST Communications, Inc. was sent United States First Class Mail, postage prepaid, to the following

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

and a true and correct copy was deposited into the United States Mail, postage prepaid, addressed to the following

Valley Telecommunications Cooperative Assn.
of Herreid, South Dakota
c/o Martin and Associates, Inc
1515 North Sanborn Boulevard
Mitchell, SD 57301-1021

U S WEST Communications, Inc

Maija Beck

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

IN THE MATTER OF THE ESTABLISHMENT)	ORDER GRANTING
OF SWITCHED ACCESS RATES FOR VALLEY)	PETITION TO INTERVENE;
TELECOMMUNICATIONS COOPERATIVE)	ORDER ASSESSING FILING
ASSOCIATION, INC.)	FEE
)	TC97-063

On June 4, 1997, Valley Telecommunications Cooperative Association, Inc. (Valley) filed for approval by the Public Utilities Commission (Commission) its 1996 Intrastate Switched Access Cost Study.

On June 5, 1997, the Commission electronically transmitted notice of the filing and the intervention deadline of June 20, 1997, to interested individuals and entities. On June 19, 1997, the Commission received a Petition for Leave to Intervene from U S WEST Communications, Inc. (U S WEST). U S WEST stated that it is the largest purchaser of switched access from local exchange carriers and it believes that intervention should be granted due to the pecuniary interests involved.

SDCL 49-31-12.6 authorizes the Commission to require a deposit of up to one hundred thousand dollars (\$100,000) in the South Dakota Public Utilities Commission's (SDPUC) regulatory assessment fee fund to defray Commission expenses incident to analyzing and ruling upon this type of filing.

On July 15, 1997, at its regularly scheduled meeting, the Commission considered this matter. 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 20.10.27.14.

The Commission found that U S WEST's Petition to Intervene was timely filed and demonstrates good cause to grant intervention. The Commission further finds that pursuant to SDCL 49-31-12.6, Valley shall be assessed \$1,000 initially, subject to additional amounts as requested by the Executive Director up to the statutory limit. It is therefore

ORDERED that U S WEST's Petition to Intervene is granted, and it is further

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

Dated at Pierre, South Dakota, this 29th day of July, 1997.

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>Alderic Kelso</u>
Date <u>7/30/97</u>
(OFFICIAL SEAL)

BY ORDER OF THE COMMISSION:

James A. Burg
JAMES A. BURG, Chairman

Pam Nelson
PAM NELSON, Commissioner

Laska Schoenfelder
LASKA SCHOENFELDER, Commissioner

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

USWEST

William P. Heaston
Senior Attorney

November 11, 1997

RECEIVED
NOV 11 1997
SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

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

Re: Docket Nos TC97-059, TC97-060, TC97-061, **TC97-063**,
TC97-064, TC97-065, TC97-118

Dear Mr. Bullard

U S WEST Communications, Inc hereby files an original and nine (9) copies of its Notice of Withdrawal of Intervention in each of the above dockets.

Please date stamp the additional copy enclosed and return in the self-addressed stamped envelope enclosed. Thank you for your cooperation.

Yours truly,

William P. Heaston
William P. Heaston
mb

WPH mb
Enclosures

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA

RECEIVED
NOV 12 1997
SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

IN THE MATTER OF THE ESTABLISHMENT)
OF SWITCHED ACCESS RATES FOR) DOCKET NO. TC97-063
VALLEY TELECOMMUNICATIONS)
COOPERATIVE ASSOCIATION)

NOTICE OF WITHDRAWAL OF INTERVENTION
BY U S WEST COMMUNICATIONS, INC.

U S WEST Communications, Inc. ("U S WEST"), through the undersigned counsel, submits notice of its withdrawal of intervention in this docket. U S WEST is withdrawing its intervention after a satisfactory review of the Intrastate Access Separations Study filed by Valley Telecommunications Cooperative Association with the Commission in this docket.

DATED this 10th day of November, 1997

Respectfully submitted,

U S WEST Communications, Inc.

By: 

William P. Heaston
1801 California Street, Suite 5100
Denver, Colorado 80202
Telephone: (303) 672-2810
Facsimile: (303) 295-7049

CERTIFICATE OF SERVICE

The undersigned certifies that on this 11th day of November, 1997 an original and ten (10) copies of the foregoing NOTICE OF WITHDRAWAL OF INTERVENTION BY U S WEST COMMUNICATIONS, INC. was sent United States First Class Mail, postage prepaid, to the following

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

and a true and correct copy was deposited into the United States Mail, postage prepaid, addressed to the following

Valley Telecommunications Cooperative
Association of Herreid, South Dakota
c/o Martin and Associates, Inc.
1515 North Sanborn Boulevard
Mitchell, SD 57301-1021

U S WEST Communications, Inc

Margie Beck

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

IN THE MATTER OF THE ESTABLISHMENT)
OF SWITCHED ACCESS RATES FOR VALLEY)
TELECOMMUNICATIONS COOPERATIVE)
ASSOCIATION)

ORDER GRANTING
WITHDRAWAL OF
INTERVENTION
TC97-063

On June 4, 1997, Valley Telecommunications Cooperative Association (Valley) filed for approval by the Public Utilities Commission (Commission) its 1996 Intrastate Switched Access Cost Study.

On June 5, 1997, the Commission electronically transmitted notice of the filing and the intervention deadline of June 20, 1997, to interested individuals and entities. On June 19, 1997, the Commission received a Petition for Leave to Intervene from U S WEST Communications, Inc. (U S WEST). U S WEST was granted intervention by order dated July 29, 1997. On November 12, 1997, the Commission received a Notice of Withdrawal of Intervention by U S WEST.

On November 18, 1997, at its regularly scheduled meeting, the Commission considered U S WEST's Notice of Withdrawal of Intervention. The Commission has jurisdiction over this matter pursuant to SDCL 1-26-17.1, 49-31-18, 49-31-19, and ARSD 20:10:01:02.04, 20:10:01:15.02, and 20:10:01:15.05.

The Commission found that U S WEST's Notice of Withdrawal of Intervention should be granted. It is therefore

ORDERED that U S WEST's Notice of Withdrawal of Intervention is granted.

Dated at Pierre, South Dakota, this 1st day of December, 1997.

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>Melanie Kelbo</u>
Date <u>12/3/97</u>
(OFFICIAL SEAL)

BY ORDER OF THE COMMISSION.

James A. Burg
JAMES A. BURG, Chairman

Pam Nelson
PAM NELSON, Commissioner

Laska Schoenfelder
LASKA SCHOENFELDER, Commissioner



Martin and Associates, Inc.

CONSULTANTS • PROFESSIONAL ENGINEERS • COMPUTER SPECIALISTS

TC97-063

RECEIVED

DEC 16 1997

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

December 15, 1997

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

Ref: SD 5098 - 1.7

Dear Mr. Bullard:

The 1996 Intrastate Switched Access Cost Study for Valley Telecommunications Coop. Assn., which was filed with the PUC on June 2, 1997, has been reviewed by the PUC staff. During their review, PUC staff proposed that Valley make some revisions to its 1996 test year cost study.

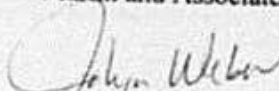
Valley has made revisions to its cost study. Valley is under the assumption that these revisions do not set any precedent for future cost studies to be filed by Valley or other companies. Cost studies filed in the future would be evaluated based on the facts concerning that particular cost study.

The following documentation is included:

1. A revised copy of the program disk.
2. Five (5) revised paper copies of the PUC Summary Forms.

If you have any questions or comments, please feel free to contact me at 605-996-9646.

Sincerely,
Martin and Associates, Inc.


Jolyn K. Weber

JKW/srd
enclosure:
cc: Dianna Quaschnick, Manager

RECEIVED
DEC 16 1997
SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

**1996 REVISED COST STUDY
FOR
VALLEY TELECOMMUNICATIONS
COOP. ASSN.
HERREID, SOUTH DAKOTA**

PREPARED BY:

**MARTIN AND ASSOCIATES, INC.
1515 NORTH SANBORN BOULEVARD
MITCHELL, SOUTH DAKOTA 57301-1021
(605)996-9646**

AS REVISED 12-15-97

VALLEY TELECOMMUNICATIONS COOP ASSN, INC

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

	Part 96 Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
INTRALATA									
15 Net Investment	\$1,656,400	J13	\$493,997	\$268,864	\$0	\$867,110	\$0	\$26,429	O.K.
16 Rate of Return	10.00%		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	
17									
18 Return on Rate Base	\$165,640		\$49,400	\$26,886	\$0	\$86,711	\$0	\$2,643	O.K.
19 Return Adjustments	(3,359)	J18-20	(1,010)	(637)	0	(1,661)	0	(51)	O.K.
20									
21 Net Return on Rate Base	\$162,281		\$48,390	\$26,249	\$0	\$85,050	\$0	\$2,592	O.K.
22 Income Taxes	0	J31-32	0	0	0	0	0	0	O.K.
23 Expenses and Other Taxes	457,990	J33-35, 40	86,198	108,466	803	198,269	59,382	4,872	O.K.
24									
25 Total IntralATA Rev. Req	\$620,271		\$134,589	\$134,715	\$803	\$283,316	\$59,382	\$7,464	O.K.
26	*****		*****	*****	*****	*****	*****	*****	
27									
28									
INTERLATA									
31 Net Investment	\$0	P13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
32 Rate of Return	10.00%		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	
33									
34 Return on Rate Base	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35 Return Adjustments	0	P18-20	0	0	0	0	0	0	O.K.
36									
37 Net Return on Rate Base	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
38 Income Taxes	0	P31-32	0	0	0	0	0	0	O.K.
39 Expenses and Other Taxes	0	P33-35, 40	0	0	0	0	0	0	O.K.
40									
41 Total InterLATA Rev. Req	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
42	*****		*****	*****	*****	*****	*****	*****	
43									
44									
45 TOTAL INTRASTATE REV. REQ	\$620,271		\$134,589	\$134,715	\$803	\$283,316	\$59,382	\$7,464	
	*****		*****	*****	*****	*****	*****	*****	
ACCESS ELEMENT MINUTES OF USE			4,581,587	4,581,587	4,581,587	4,581,587			
ACCESS RATE PER MINUTE	\$0.120618		\$0.029376	\$0.029404		\$0.061838			

VALLEY TELECOMMUNICATIONS COOP ASSN, INC

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***** FCC PART 36 ***** Revenue Requirement Summary		TOTAL COMPANY	Source/ Allocator	Intrastate				TOTAL INTRASTATE		
				Interstate and Other	Message Telephone Service		Private Line			
					Inter-LATA	Intra-LATA	Inter-LATA			Intra-LATA
(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	0.00%	---	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
15	Gross Receipts Tax Rate	3.00%	---	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	
16										
17										
18	Net Investment	\$5,563,714	C68	\$3,927,314	\$0	\$1,631,470	\$0	\$24,924	\$1,656,400	O.K.
19	Rate of Return	10.00%	---	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	
20										
21	Return on Rate Base	\$556,371		\$392,731	\$0	\$163,148	\$0	\$2,492	\$165,640	O.K.
22										
23	AFUDC	(11,362)	H43	-8022 94682761	0	-3310 08057099	0	-48 9726014026	(3,359)	O.K.
24	ITC Amortization	0	H36	0	0	0	0	0	0	O.K.
25	Other Return Adjustments	0	V242	0	0	0	0	0	0	O.K.
26										
27	Net Return	\$546,989		\$384,708	\$0	\$159,837	\$0	\$2,443	\$162,281	O.K.
28										
29	Contributions	0	H52	0	0	0	0	0	0	O.K.
30	Interest Expense	208,238	H44	146,491	0	60,817	0	900	61,747	O.K.
31	Capital Lease Expense	0	H46	0	0	0	0	0	0	O.K.
32	Capitalized Payroll taxes	0	H36	0	0	0	0	0	0	O.K.
33	Depreciation Adjustment	0	H36	0	0	0	0	0	0	O.K.
34	Other Income Adjustments	0	V248	0	0	0	0	0	0	O.K.
35										
36	After Tax Income	\$338,751		\$236,217	\$0	\$99,021	\$0	\$1,513	\$100,534	O.K.
37										
38	State Income Taxes	\$0	Formula	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
39	Federal Income Taxes	0	Formula	0	0	0	0	0	0	O.K.
40	Operating Expenses and Taxes	1,445,644	1196	1,006,262	0	435,612	0	3,770	439,382	O.K.
41	Uncollectibles	0	V249	0	0	0	0	0	0	O.K.
42	Other Revenue Adjustments	0	V250	0	0	0	0	0	0	O.K.
43										
44	Net Revenue	\$1,992,633		\$1,390,970	\$0	\$595,450	\$0	\$6,213	\$601,663	O.K.
45	Gross Receipts Taxes	61,628	Formula	43,020	0	18,416	0	192	18,608	O.K.
46	Other Revenue Taxes	0	V251	0	0	0	0	0	0	O.K.
47										
	TOTAL REVENUE REQUIREMENT	\$2,054,261		\$1,433,990	\$0	\$613,866	\$0	\$6,405	\$620,271	O.K.

VALLEY TELECOMMUNICATIONS COOP ASSN, INC

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***** FCC PART 36 ***** Investment Summary	TOTAL COMPANY	Source/ Allocabr	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 Investment	\$1,078,382	D33	\$780,130	\$0	\$313,612	\$0	\$4,640	\$318,252	O.K.
14									
15 COE Operator Equipment	\$0	D43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 COE Switching Equipment	2,349,113	D68	1,704,673	0	644,440	0	0	644,440	O.K.
17 COE Transmission Equipment	1,108,637	D85	763,734	0	341,087	0	3,815	344,903	O.K.
18									
19 Total COE	\$3,457,750		\$2,468,408	\$0	\$985,527	\$0	\$3,815	\$989,342	O.K.
20 Info. Orig./Term. Equipment	0	D94	0	0	0	0	0	0	O.K.
21 Cable and Wire Facilities	6,173,750	D137	4,320,646	0	1,815,478	0	37,625	1,853,104	O.K.
22									
23 Total COE, IOT, C&WF	\$9,631,500		\$6,789,054	\$0	\$2,801,005	\$0	\$41,441	\$2,842,446	O.K.
24									
25 Total Capital Leases	\$0	D173	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
26									
27 Leasehold Improvements	\$0	D186	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28									
29 Intangible Assets	\$0	D209	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30									
31									
32 Total Tele. Plt. In Service	\$10,709,862		\$7,549,184	\$0	\$3,114,617	\$0	\$46,081	\$3,160,698	O.K.
33									
34 Plant Held, Future Use	\$0	D214-215	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35 TPUC, Short-term	0	D216-217	0	0	0	0	0	0	O.K.
36 TPUC, Long-term	1,175	D218-219	828	0	342	0	5	347	O.K.
37 Tel. Plt. Adjustment	0	D220-221	0	0	0	0	0	0	O.K.
38									
39 Total Other Tel. Plt.	\$1,175		\$828	\$0	\$342	\$0	\$5	\$347	O.K.
40									
41									
42 TOTAL TELEPHONE PLANT	\$10,711,057		\$7,553,012	\$0	\$3,114,959	\$0	\$46,086	\$3,161,045	O.K.

VALLEY TELECOMMUNICATIONS COOP ASSN, INC

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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)	(D)	(E)	(F)	(G)	(H)	(I)	
13 Land and Support Investment	\$1,078,382	D33	\$789,130	\$0	\$313,612	\$0	\$4,640	\$318,252	O.K.
14									
15 COE Operator Equipment	\$0	D43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 COE Switching Equipment	2,349,113	D68	1,704,673	0	644,440	0	0	644,440	O.K.
17 COE Transmission Equipment	1,108,637	D85	763,734	0	341,087	0	3,815	344,903	O.K.
18									
19 Total COE	\$3,457,750		\$2,468,408	\$0	\$985,527	\$0	\$3,815	\$989,342	O.K.
20 Info. Orig./Term. Equipment	0	D94	0	0	0	0	0	0	O.K.
21 Cable and Wire Facilities	6,173,750	D137	4,320,646	0	1,815,478	0	37,625	1,853,104	O.K.
22									
23 Total COE, IOT, C&WF	\$9,631,500		\$6,789,054	\$0	\$2,801,005	\$0	\$41,441	\$2,842,446	O.K.
24									
25 Total Capital Leases	\$0	D173	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
26									
27 Leasehold Improvements	\$0	D186	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28									
29 Intangible Assets	\$0	D209	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30									
31									
32 Total Tele. Plt. in Service	\$10,709,862		\$7,549,184	\$0	\$3,114,617	\$0	\$46,081	\$3,160,698	O.K.
33									
34 Plant Held, Future Use	\$0	D214-215	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35 TPUC, Short-term	0	D216-217	0	0	0	0	0	0	O.K.
36 TPUC, Long-term	1,175	D218-219	828	0	342	0	5	347	O.K.
37 Tel. Plt. Adjustment	0	D220-221	0	0	0	0	0	0	O.K.
38									
39 Total Other Tel. Plt.	\$1,175		\$828	\$0	\$342	\$0	\$5	\$347	O.K.
40									
41									
42 TOTAL TELEPHONE PLANT	\$10,711,057		\$7,550,012	\$0	\$3,114,959	\$0	\$46,086	\$3,161,045	O.K.

VALLEY TELECOMMUNICATIONS COOP ASSN, INC

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***** FCC PART 36 ***** Plant Investment Detail (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Intrastate				TOTAL INTRASTATE (I)	
				Message Telephone Service		Private Line			
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)		
13 LAND AND SUPPORT ASSETS:									
14									
15 Land, Allocable	\$0	H33	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Land, Direct	0	V22	0	0	0	0	0	0	O.K.
17									
18 Total Land	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19									
20 Motor Vehicles	\$0	H33	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
21 Aircraft	0	H33	0	0	0	0	0	0	O.K.
22 Special Purpose Vehicles	0	H33	0	0	0	0	0	0	O.K.
23 Garage Work Equipment	0	H33	0	0	0	0	0	0	O.K.
24 Other Work Equipment	1,078,382	H33	760,130	0	313,612	0	4,640	318,252	O.K.
25 Buildings, Allocable	0	H33	0	0	0	0	0	0	O.K.
26 Buildings, Direct	0	V29	0	0	0	0	0	0	O.K.
27 Furniture	0	H33	0	0	0	0	0	0	O.K.
28 Office Equipment	0	H33	0	0	0	0	0	0	O.K.
29 General Purpose Computers	0	H33	0	0	0	0	0	0	O.K.
30									
31 Total Support Assets	\$1,078,382		\$760,130	\$0	\$313,612	\$0	\$4,640	\$318,252	O.K.
32									
33 Tot. Land and Support Assets	\$1,078,382		\$760,130	\$0	\$313,612	\$0	\$4,640	\$318,252	O.K.
34									
35									
36 CENTRAL OFFICE EQUIPMENT:									
37									
38 CAT 1 Oper. Sys., TSPS	\$0	G22	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
39 CAT 1 Oper. Sys., Other TSPS	0	G21	0	0	0	0	0	0	O.K.
40 CAT 1 Oper. Sys., Aux. Pos.	0	G23	0	0	0	0	0	0	O.K.
41 CAT 1 Oper. Sys., Other	0	V36	0	0	0	0	0	0	O.K.
42									
43 Total CAT 1	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
44									
45									
46 CAT 2 Tandem Sw. Allocable	\$304,265	G26	\$176,227	\$0	\$128,038	\$0	\$0	\$128,038	O.K.
47 CAT 2 Tandem Sw. Direct	0	V38	0	0	0	0	0	0	O.K.
48									
49 Total CAT 2	\$304,265		\$176,227	\$0	\$128,038	\$0	\$0	\$128,038	O.K.

VALLEY TELECOMMUNICATIONS COOP ASSN, INC

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***** FCC PART 36 ***** Plant Investment Detail	Intrastate								TOTAL INTRASTATE	
	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
160										
161 COE Operator	\$0	H16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162 COE Tandem Switch	0	H17	0	0	0	0	0	0	0	O.K.
163 COE Local Switch	0	H18	0	0	0	0	0	0	0	O.K.
164 COE Transmission	0	H20	0	0	0	0	0	0	0	O.K.
165 COE Direct	0	V89	0	0	0	0	0	0	0	O.K.
166										
167 Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
168										
169 IOT Leases	\$0	V90	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170										
171 C&WF Leases	\$0	V91	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172										
173 TOTAL CAPITAL LEASES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
174										
175										
176 LEASEHOLD IMPROVEMENTS										
177										
178 Land and Support Assets	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
179 COE Switching	0	H18	0	0	0	0	0	0	0	O.K.
180 COE Operator	0	H16	0	0	0	0	0	0	0	O.K.
181 COE Transmission	0	H20	0	0	0	0	0	0	0	O.K.
182 IOT	0	V96	0	0	0	0	0	0	0	O.K.
183 C&WF	0	V97	0	0	0	0	0	0	0	O.K.
184 Other	0	V98	0	0	0	0	0	0	0	O.K.
185										
186 TOTAL LEASEHOLD IMPROVEMENT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
187										
188										
189 TPIS, EXCL. ACCT. No. 2690	\$10,709,882		\$7,549,184	\$0	\$3,114,617	\$0	\$46,061	\$3,160,698		O.K.

VALLEY TELECOMMUNICATIONS COOP ASSN, INC

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***** FCC PART 36 ***** Plant Investment Detail (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Intrastate				TOTAL INTRASTATE (I)	
				Message Telephone Service		Fixed Line			
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)		
204 INTANGIBLE ASSETS:									
205									
206 Allocable Acct. No. 2690	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
207 Direct Acct. No. 2690	0	V100	0	0	0	0	0	0	O.K.
208									
209 Total Intangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
210	*****		*****	*****	*****	*****	*****	*****	
211									
212 OTHER TELEPHONE PLANT:									
213									
214 Held for Fut. Use - Alloc.	\$0	--	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
215 Held for Fut. Use - Direct	0	--	0	0	0	0	0	0	O.K.
216 TPUC, Short-term - Alloc.	0	H35	0	0	0	0	0	0	O.K.
217 TPUC, Short-term - Direct	0	V124	0	0	0	0	0	0	O.K.
218 TPUC, Long-term - Alloc.	1,175	H35	828	0	342	0	5	347	O.K.
219 TPUC, Long-term - Direct	0	V126	0	0	0	0	0	0	O.K.
220 Tele. Pkt. Adjust. - Alloc.	0	H35	0	0	0	0	0	0	O.K.
221 Tele. Pkt. Adjust. - Direct	0	V104	0	0	0	0	0	0	O.K.
222									
223 Total Other Telephone Plant	\$1,175		\$828	\$0	\$342	\$0	\$5	\$347	O.K.

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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	0.704880	0.000000	0.290817	0.000000	0.004303	0.295120	O.K.
14 Land and Support Assets	1.000000	D33	0.704880	0.000000	0.290817	0.000000	0.004303	0.295120	O.K.
15									
16 COE Operator	0.000000	D43	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
17 COE Tandem Switching	1.000000	D49	0.579190	0.000000	0.420810	0.000000	0.000000	0.420810	O.K.
18 COE Local Switching	1.000000	D66	0.747462	0.000000	0.252538	0.000000	0.000000	0.252538	O.K.
19 COE Total Switching	1.000000	D68	0.725667	0.000000	0.274333	0.000000	0.000000	0.274333	O.K.
20 COE Transmission	1.000000	D85	0.686895	0.000000	0.307164	0.000000	0.003442	0.311105	O.K.
21 Total COE	1.000000	C19	0.713877	0.000000	0.285020	0.000000	0.001103	0.286123	O.K.
22									
23 Info. Org./Term. CAT 1	0.000000	D90	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
24 Info. Org./Term. CAT 2	0.000000	D92	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
25 Total IOT	0.000000	D94	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
26									
27 C&WF CAT 1	1.000000	D118	0.745481	0.000000	0.244748	0.000000	0.009770	0.254519	O.K.
28 C&WF CAT 2	1.000000	D120	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29 C&WF CAT 3	1.000000	D129	0.532785	0.000000	0.464085	0.000000	0.003130	0.467215	O.K.
30 C&WF CAT 4	1.000000	D135	0.599971	0.000000	0.400029	0.000000	0.000000	0.400029	O.K.
31 Total C&WF	1.000000	D137	0.699841	0.000000	0.294064	0.000000	0.006094	0.300159	O.K.
32									
33 Total Equipment	1.000000	C23	0.704880	0.000000	0.290817	0.000000	0.004303	0.295120	O.K.
34									
35 TPIS	1.000000	C32	0.704880	0.000000	0.290817	0.000000	0.004303	0.295120	O.K.
36 TPIS, excl. Acct. No. 2690	1.000000	D189	0.704880	0.000000	0.290817	0.000000	0.004303	0.295120	O.K.
37									
38 Pt. Held, Fut. Use	0.000000	D215	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
39									
40 Total Tangible Assets	0.000000	C25	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
41 Total Intangible Assets	0.000000	C29	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
42									
43 Long-term PUC	1.000000	C36	0.704880	0.000000	0.290817	0.000000	0.004303	0.295120	O.K.
44 Net Telephone Plant	1.000000	C61	0.703481	0.000000	0.292054	0.000000	0.004466	0.296519	O.K.
45 Total Net Investment	1.000000	C68	0.703352	0.000000	0.292185	0.000000	0.004464	0.296648	O.K.
46 Capital Leases	0.000000	D173	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
47									
48 Tot. Bus. Otc., Cust. Serv.	1.000000	I141	0.646996	0.000000	0.352452	0.000000	0.000551	0.353004	O.K.
49									
50 Total "BIG THREE" Expenses	1.000000	I170	0.686564	0.000000	0.311092	0.000000	0.002344	0.313436	O.K.
51									
52 Corporate Operations Expense	1.000000	I185	0.681211	0.000000	0.316729	0.000000	0.002060	0.318789	O.K.

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***** FCC PART 36 ***** Operating Expenses and Taxes	Intrastate								TOTAL INTRASTATE	
	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 PLANT SPEC. OPER. EXPENSE										
14										
15 Network Support, Alloc	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Network Support, Direct	0	V149	0	0	0	0	0	0	0	O.K.
17										
18 Total Network Support Exp	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19										
20 General Support, Alloc	\$21,404	H14	\$15,087	\$0	\$6,225	\$0	\$92	\$6,317	\$6,317	O.K.
21 General Support, Direct	0	V151	0	0	0	0	0	0	0	O.K.
22										
23 Total General Support Exp	\$21,404		\$15,087	\$0	\$6,225	\$0	\$92	\$6,317	\$6,317	O.K.
24										
25 Central Office Eq., Alloc	\$86,839	H21	\$61,992	\$0	\$24,751	\$0	\$96	\$24,847	\$24,847	O.K.
26 Central Office Eq., Direct	(18,588)	V153	(11,152)	0	(7,436)	0	0	(7,436)	(7,436)	O.K.
27										
28 Total COE Exp	\$68,251		\$50,840	\$0	\$17,315	\$0	\$96	\$17,411	\$17,411	O.K.
29										
30 Cust. Premises Equip	\$0	H24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31 Coinless Pay Phone	0	G18	0	0	0	0	0	0	0	O.K.
32 Other IOT	0	H23	0	0	0	0	0	0	0	O.K.
33 IOT Direct	0	V157	0	0	0	0	0	0	0	O.K.
34										
35 Total IOT Exp	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
36										
37 Cable & Wire, Alloc	\$69,312	H31	\$48,507	\$0	\$20,382	\$0	\$422	\$20,805	\$20,805	O.K.
38 Cable & Wire, Direct	0	V159	0	0	0	0	0	0	0	O.K.
39										
40 Total C&WF Exp	\$69,312		\$48,507	\$0	\$20,382	\$0	\$422	\$20,805	\$20,805	O.K.
41										
42 TOTAL PLT. SPEC. OPER. EXP	\$158,967		\$114,435	\$0	\$43,922	\$0	\$610	\$44,532	\$44,532	O.K.
43										
44 TOTAL PLT. SPEC., ex SUPPORT	\$137,563		\$99,348	\$0	\$37,897	\$0	\$518	\$38,215	\$38,215	O.K.

VALLEY TELECOMMUNICATIONS COOP ASSN, INC

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***** FCC PART 36 ***** Operating Expenses and Taxes	Intrastate								TOTAL INTRASTATE	
	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58 NON-SPECIFIC OPER. EXP.:										
59										
60 Oth. Pft. and Equip., Alloc.	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
61 Oth. PR. and Equip., Direct	0	V177	0	0	0	0	0	0	0	O.K.
62										
63 Total Oth. Pft. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
64										
65 Network Operations, Alloc.	\$41,625	H33	\$29,341	\$0	\$12,105	\$0	\$179	\$12,284	\$12,284	O.K.
66 Network Operations, Direct	0	V179	0	0	0	0	0	0	0	O.K.
67										
68 Total Network Oper. Exp.	\$41,625		\$29,341	\$0	\$12,105	\$0	\$179	\$12,284	\$12,284	O.K.
69										
70 Total Access Expenses	\$0	V180	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
71										
72 Depr., Support Assets	\$36,931	H13	\$26,032	\$0	\$10,740	\$0	\$159	\$10,899	\$10,899	O.K.
73 Depr., COE Switching	303,674	H19	220,366	0	83,308	0	0	83,308	83,308	O.K.
74 Depr., COE Operator	0	H16	0	0	0	0	0	0	0	O.K.
75 Depr., COE Transmission	83,691	H20	57,654	0	25,749	0	288	26,037	26,037	O.K.
76 Depr., IOT Equipment	0	H25	0	0	0	0	0	0	0	O.K.
77 Depr., C&W Facilities	267,756	H31	187,387	0	78,737	0	1,632	80,369	80,369	O.K.
78 Depr., PHFU	0	H38	0	0	0	0	0	0	0	O.K.
79										
80 Total Depreciation Expense	\$692,052		\$491,439	\$0	\$198,534	\$0	\$2,079	\$200,613	\$200,613	O.K.
81										
82 Amort., Tangible Assets	\$0	H40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83 Amort., Intangible Assets	0	H41	0	0	0	0	0	0	0	O.K.
84 Other Amortization	0	V189	0	0	0	0	0	0	0	O.K.
85 Direct Assigned Amort.	0	V190	0	0	0	0	0	0	0	O.K.
86										
87 Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
88										
89 Total Depr. and Amort.	\$692,052		\$491,439	\$0	\$198,534	\$0	\$2,079	\$200,613	\$200,613	O.K.
90										
91 TOTAL NON-SPEC. OPER. EXP.	\$733,677		\$520,780	\$0	\$210,639	\$0	\$2,258	\$212,897	\$212,897	O.K.

VALLEY TELECOMMUNICATIONS COOP ASSN, #4C

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***** FCC PART 36 ***** Operating Expenses and Taxes	Intrastate								TOTAL INTRASTATE	
	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
156 Other Cust. Serv., Alloc.	\$11,978	H48	\$7,750	\$0	\$4,222	\$0	\$7	\$4,228	O.K.	
157 Other Cust. Serv., Direct	171	V211	171	0	0	0	0	0	O.K.	
158										
159 Total Other Cust. Serv.	\$12,149		\$7,921	\$0	\$4,222	\$0	\$7	\$4,228	O.K.	
160										
161 TOTAL CUSTOMER OPER. EXP.	\$154,030		\$100,088	\$0	\$53,859	\$0	\$84	\$53,943	O.K.	
162										
163										
164 "BIG-THREE" EXPENSES										
165										
166 Total Pr. Spec., ex Support	\$137,563	44	\$99,348	\$0	\$37,697	\$0	\$518	\$38,215	O.K.	
167 Total Network Oper. Exp.	41,625	88	29,341	0	12,105	0	179	12,284	O.K.	
168 Total Customer Operations	154,030	161	100,088	0	53,859	0	84	53,943	O.K.	
169										
170 TOTAL "BIG THREE" EXPENSES	\$333,218		\$228,776	\$0	\$103,662	\$0	\$781	\$104,443	O.K.	
171										
172										
173 CORPORATE OPERATIONS EXPENSE										
174										
175 Exec. and Planning, Alloc.	\$108,109	H50	\$74,224	\$0	\$33,632	\$0	\$253	\$33,885	O.K.	
176 Exec. and Planning, Direct	0	V213	0	0	0	0	0	0	O.K.	
177										
178 Total Exec. and Planning	\$108,109		\$74,224	\$0	\$33,632	\$0	\$253	\$33,885	O.K.	
179										
180 Admin. & General, Allocable	\$240,780	H50	\$165,311	\$0	\$74,905	\$0	\$564	\$75,469	O.K.	
181 Admin. & General, Direct	45,127	V231	30,917	0	17,210	0	0	17,210	O.K.	
182										
183 Total Admin. and Gen.	\$288,907		\$196,228	\$0	\$92,115	\$0	\$564	\$92,679	O.K.	
184										
185 TOTAL CORPORATE OPERATIONS	\$397,016		\$270,452	\$0	\$125,747	\$0	\$818	\$126,564	O.K.	
186										
187										
188 NON-INCOME TAXES:										
189										
190 Non-income Taxes, Allocable	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
191 Non-income Taxes, Direct	1,954	V233	508	0	1,445	0	0	1,445	O.K.	
192										
193 Total Non-income Taxes	\$1,954		\$508	\$0	\$1,445	\$0	\$0	\$1,445	O.K.	
194										
195										
196 TOTAL OPER. EXP. AND TAXES	\$1,445,844		\$1,006,262	\$0	\$436,612	\$0	\$3,770	\$439,382	O.K.	

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VALLEY TELECOMMUNICATIONS COOP ASSN, INC

***** FCC PART 69 *****									
IntraLATA Investment Detail									
(A)	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	\$0	N28	0	0	0	0	0	0	O.K.
16	0	N28	0	0	0	0	0	0	O.K.
17									
18	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19									
20	\$313,812	N28	\$11,876	\$81,811	\$0	\$213,350	\$0	\$0,565	O.K.
21	4,640	N28	176	1,210	0	3,157	0	97	O.K.
22									
23	\$318,252		\$12,052	\$83,021	\$0	\$216,517	\$0	\$0,662	O.K.
24									
25	\$318,252		\$12,052	\$83,021	\$0	\$216,517	\$0	\$0,662	O.K.
26									
27	CENTRAL OFFICE EQUIPMENT:								
28									
29	\$0	(F)	0	0	0	0	0	0	O.K.
30	0	(I)	0	0	0	0	0	0	O.K.
31									
32	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33									
34	\$128,038	(G)	\$0	\$0	\$0	\$128,038	\$0	\$0	O.K.
35	0	Direct	0	0	0	0	0	0	O.K.
36									
37	\$128,038		\$0	\$0	\$0	\$128,038	\$0	\$0	O.K.
38									
39	\$516,402	(E)	\$0	\$516,402	\$0	\$0	\$0	\$0	O.K.
40	0	Direct	0	0	0	0	0	0	O.K.
41									
42	\$516,402		\$0	\$516,402	\$0	\$0	\$0	\$0	O.K.
43									
44	\$644,440		\$0	\$516,402	\$0	\$128,038	\$0	\$0	O.K.

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VALLEY TELECOMMUNICATIONS COOP ASSN. INC

***** FCC PART 69 *****										
IntraLATA Investment Detail										
(A)	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		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
59	COE Exch. Line - Message	(-)	74,962	0	0	0	0	0	O.K.	
60	COE Exch. Line - PL etc.	(I)	2,992	0	0	0	0	2,992	O.K.	
61	COE Exch. Line - Assigned	Direct	0	0	0	0	0	0	O.K.	
62	COE Interexchange, Message	(G)	132,272	0	0	0	0	0	O.K.	
63	COE Interexchange, PL	(I)	0	0	0	132,272	0	0	O.K.	
64	COE Interexchange, Assigned	(G)	823	0	0	0	0	0	O.K.	
65	COE HVH Message	(G)	133,854	0	0	0	0	823	O.K.	
66	COE HVH Assigned	Direct	0	0	0	133,854	0	0	O.K.	
67						0	0	0	O.K.	
68	Total COE Transmission		\$344,903	\$74,962	\$0	\$266,125	\$0	\$3,815	O.K.	
69										
70	Total Central Office Equip.		\$989,342	\$74,962	\$516,402	\$0	\$394,163	\$0	\$3,815	O.K.
71										
72	IOT EQUIPMENT:									
73										
74	Public Telephone		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
75	Coinless Pay Phone	(D)	0	0	0	0	0	0	O.K.	
76	Customer Premises Equipment	(N60)	0	0	0	0	0	0	O.K.	
77										
78	Total IOT Equipment		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
79										
80	CABLE AND WIRE FACILITIES:									
81										
82	Exchange PL and WATS	(I)	\$34,446	\$0	\$0	\$0	\$0	\$34,446	O.K.	
83	Exchange Message	(D)	862,881	0	0	0	0	0	O.K.	
84	Exchange Assigned	Direct	0	0	0	0	0	0	O.K.	
85										
86	Total Exchange Line C&WF		\$897,327	\$862,881	\$0	\$0	\$0	\$34,446	O.K.	
87										
88	Exchange Trunk, Message	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
89	Exchange Trunk, PL	Direct	0	0	0	0	0	0	O.K.	
90										
91	Total Exchange Trunk C&WF		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
92										
93	Interexchange Message	(G)	\$471,393	\$0	\$0	\$471,393	\$0	\$0	O.K.	
94	Interexchange, PL, WATS	(I)	0	0	0	0	0	0	O.K.	
95	Interexchange Assigned	(G)	3,179	0	0	0	0	3,179	O.K.	
96										
97	Total Interexchange C&WF		\$474,572	\$0	\$0	\$471,393	\$0	\$3,179	O.K.	

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VALLEY TELECOMMUNICATIONS COOP ASSN, INC

***** FCC PART 69 ***** Apportionment Factors		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 Central Office Equipment	\$989,342	L70	\$74,962	\$516,402	\$0	\$394,163	\$0	\$3,815	O.K.	
14 Info. Org./Term. Eqpt	0	L78	0	0	0	0	0	0	O.K.	
15 C&W Facilities	1,853,104	L117	862,881	0	0	952,597	0	37,625	O.K.	
16										
17 Total	\$2,842,446		\$937,843	\$516,402	\$0	\$1,346,760	\$0	\$41,441	O.K.	
18 Factor	1.000000		0.329942	0.181675	0.000000	0.473803	0.000000	0.014578	O.K.	
19										
20 Sum. Sw., Trans., Other	\$1,904,603	17	\$0	\$516,402	\$0	\$1,346,760	\$0	\$41,441	O.K.	
21 Factor	1.000000		0.000000	0.271134	0.000000	0.707108	0.000000	0.021758	O.K.	
22										
23 Central Office Equipment	\$989,342	L70	\$74,962	\$516,402	\$0	\$394,163	\$0	\$3,815	O.K.	
24 Info. Org./Term. Eqpt	0	L78	0	0	0	0	0	0	O.K.	
25 C&W, Excl. Exch. Message	990,223	L117-83	0	0	0	952,597	0	37,625	O.K.	
26										
27 Total	\$1,979,565		\$74,962	\$516,402	\$0	\$1,346,760	\$0	\$41,441	O.K.	
28 Factor	1.000000		0.037868	0.250866	0.000000	0.680331	0.000000	0.020834	O.K.	
29										
30 General Support Facilities	\$318,252	L25	\$12,052	\$83,021	\$0	\$216,517	\$0	\$6,662	O.K.	
31 Central Office Equipment	989,342	L3	74,962	516,402	0	394,163	0	3,815	O.K.	
32 Info. Org./Term. Eqpt	0	L4	0	0	0	0	0	0	O.K.	
33 C&W Facilities	1,853,104	L5	862,881	0	0	952,597	0	37,625	O.K.	
34 Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.	
35										
36 Total	\$3,160,698		\$949,894	\$599,423	\$0	\$1,563,277	\$0	\$48,103	O.K.	
37 Factor	1.000000		0.300533	0.189649	0.000000	0.494599	0.000000	0.015219	O.K.	
38										
39 Sum. Com. Ln., Sw., Trans.	\$3,112,595	36	\$949,894	\$599,423	\$0	\$1,563,277	\$0	\$0	O.K.	
40 Factor	1.000000		0.305178	0.192580	0.000000	0.502242	0.000000	0.000000	O.K.	
41										
42 COE Cat. 2 Factor	1.000000	Direct	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	O.K.	
43 IOT Cat. 1 Factor	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.	
44										
45 Total TPIB	\$3,160,698	K26	\$949,894	\$599,423	\$0	\$1,563,277	\$0	\$48,103	O.K.	
46 Factor	1.000000		0.300533	0.189649	0.000000	0.494599	0.000000	0.015219	O.K.	

VALLEY TELECOMMUNICATIONS COOP ASSN, INC

***** 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	0.00000	Direct	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	O.K.
61 Wld. Set. Work Seconds	1.00000	Direct	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	O.K.
62										
63 "BIG THREE" Expenses	\$110,759	O171	\$17,363	\$15,697	\$34	\$47,099	\$28,989	\$1,258		O.K.
64 Factor	1.00000		0.156767	0.141721	0.003194	0.425238	0.261729	0.011355		(9)
65										
66 Net Investment	\$1,656,400	J13	\$493,997	\$268,864	\$0	\$967,110	\$0	\$26,429		O.K.
67 Factor	1.00000		0.298236	0.162318	0.000000	0.523490	0.000000	0.015956		O.K.

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VALLEY TELECOMMUNICATIONS COOP ASSN, INC

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	
13 PLANT SPEC. OPER. EXPENSE										
14										
15 Network Support, Alloc.	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Network Support, Direct	0	Direct	0	0	0	0	0	0	0	O.K.
17										
18 Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19										
20 General Support, Alloc.	\$6,317	N30	\$239	\$1,648	\$0	\$4,297	\$0	\$132	\$0	O.K.
21 General Support, Direct	0	Direct	0	0	0	0	0	0	0	O.K.
22										
23 Total General Support Exp.	\$6,317		\$239	\$1,648	\$0	\$4,297	\$0	\$132	\$0	O.K.
24										
25 Central Office Eq., Alloc.	\$24,647	N31	\$1,863	\$12,969	\$0	\$9,899	\$0	\$96	\$0	O.K.
26 Central Office Eq., Direct	(7,436)	Direct	0	(7,436)	0	0	0	0	0	O.K.
27										
28 Total COE Exp.	\$17,411		\$1,863	\$5,533	\$0	\$9,899	\$0	\$96	\$0	O.K.
29										
30 Cust. Premises Equip.	\$0	L76	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31 Other IOT	0	N43	0	0	0	0	0	0	0	O.K.
32 IOT Direct	0	Direct	0	0	0	0	0	0	0	O.K.
33										
34 Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35										
36 Cable & Wire, Alloc.	\$20,805	N33	\$9,687	\$0	\$0	\$10,695	\$0	\$422	\$0	O.K.
37 Cable & Wire, Direct	0	Direct	0	0	0	0	0	0	0	O.K.
38										
39 Total C&W Exp.	\$20,805		\$9,687	\$0	\$0	\$10,695	\$0	\$422	\$0	O.K.
40										
41 TOTAL PLT. SPEC. OPER. EXP.	\$44,532		\$11,809	\$7,181	\$0	\$24,891	\$0	\$660	\$0	O.K.
42										
43 TOTAL PLT. SPEC., ex SUPPORT	\$38,215		\$11,570	\$5,533	\$0	\$20,594	\$0	\$518	\$0	O.K.

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VALLEY TELECOMMUNICATIONS COOP ASSN, INC

***** 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.	\$0	N18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
60 Oth. Plt. and Equip., Direct	0	Direct	0	0	0	0	0	0	0	O.K.
61										
62 Total Oth. Plt. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
63										
64 Network Operations, Alloc.	\$12,284	N18	\$4,053	\$2,232	\$0	\$5,820	\$0	\$179	\$0	O.K.
65 Network Operations, Direct	0	Direct	0	0	0	0	0	0	0	O.K.
66										
67 Total Network Oper. Exp.	\$12,284		\$4,053	\$2,232	\$0	\$5,820	\$0	\$179	\$0	O.K.
68										
69 Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70										
71 Depr., Support Assets	\$10,899	L23	\$413	\$2,843	\$0	\$7,415	\$0	\$228	\$0	O.K.
72 Depr., COE Switching	83,308	L44	0	66,756	0	16,552	0	0	0	O.K.
73 Depr., COE Operator	0	L32	0	0	0	0	0	0	0	O.K.
74 Depr., COE Transmission	26,037	L68	5,659	0	0	20,090	0	288	0	O.K.
75 Depr., IOT Equipment	0	L78	0	0	0	0	0	0	0	O.K.
76 Depr., CSW Facilities	80,369	L117	37,423	0	0	41,314	0	1,632	0	O.K.
77 Depr., PHFU	0	L147	0	0	0	0	0	0	0	O.K.
78										
79 Total Depreciation Expense	\$200,613		\$43,495	\$69,599	\$0	\$85,371	\$0	\$2,148	\$0	O.K.
80										
81 Amort., Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
82 Amort., Intangible Assets	0	L144	0	0	0	0	0	0	0	O.K.
83 Other Amortization	0	Direct	0	0	0	0	0	0	0	O.K.
84 Direct Assigned Amort.	0	Direct	0	0	0	0	0	0	0	O.K.
85										
86 Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
87										
88 Total Depr. and Amort.	\$200,613		\$43,495	\$69,599	\$0	\$85,371	\$0	\$2,148	\$0	O.K.
89										
90 TOTAL NON-SPEC. OPER. EXP.	\$212,897		\$47,548	\$71,831	\$0	\$91,191	\$0	\$2,327	\$0	O.K.

AS REVISED 12-15-97

VALLEY TELECOMMUNICATIONS COOP ASSN, INC

***** 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	\$0	N07	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
107	Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108										
109	Total Marketing Expense	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
110										
111	Operator Service, Alloc.	\$0	N01	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112	Operator Service, Direct	0	Direct	0	0	0	0	0	0	O.K.
113										
114	Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
115										
116	Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
117	Alphabetical Directory	326	(F)	0	0	326	0	0	0	O.K.
118	Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119										
120	Total Directory	\$326		\$0	\$0	\$326	\$0	\$0	\$0	O.K.
121										
122	Bus. Ofc., EU Presubscription	2,751	N40	\$839	\$530	\$0	\$1,362	\$0	\$0	O.K.
123	Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
124	Bus. Ofc., EU PL	0	(H)	0	0	0	0	0	0	O.K.
125	Bus. Ofc., EU Message	9,006	(H)	0	0	0	0	9,006	0	O.K.
126	Bus. Ofc., EU Reserved	0	(I)	0	0	0	0	0	0	O.K.
127	Bus. Ofc., IX Special Access	0	(I)	0	0	0	0	0	0	O.K.
128	Bus. Ofc., IX Switched Access	1,784	N40	544	344	0	896	0	0	O.K.
129	Bus. Ofc., IX Billing and Collection	1,184	(H)	0	0	0	0	1,184	0	O.K.
130	Bus. Ofc., Coin Collection & Administr	0	(D)	0	0	0	0	0	0	O.K.
131	Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
132										
133	Total Business Office	\$14,605		\$1,383	\$874	\$0	\$2,278	\$10,270	\$0	O.K.
134										
135	Cust. Serv., Mag Process	\$8,159	(H)	0	0	0	0	8,159	0	O.K.
136	Cust. Serv., Other B&C	8,288	(H)	0	0	0	0	8,288	0	O.K.
137	Cust. Serv., CABS	18,136	N21	0	4,918	0	12,825	0	395	O.K.
138	Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139										
140	Total Customer Service	\$34,584		\$0	\$4,918	\$0	\$12,825	\$16,446	\$395	O.K.
141										
142	Total BO, CS, OS, Dr.	\$49,714		\$1,383	\$5,791	\$326	\$15,103	\$26,716	\$395	O.K.

AS REVISED 12-15-97

VALLEY TELECOMMUNICATIONS COOP ASSN, INC

***** 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.	\$4,228	142	\$118	\$493	\$28	\$1,285	\$2,272	\$34	O.K.
159 Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	O.K.
160									
161 Total Other Cust. Serv.	\$4,228		\$118	\$493	\$28	\$1,285	\$2,272	\$34	O.K.
162									
163 TOTAL CUSTOMER OPER. EXP.	\$53,943		\$1,501	\$6,284	\$354	\$16,388	\$28,989	\$428	O.K.
164									
165 "BIG-THREE" EXPENSES									
166									
167 Total PR Specific Exp.	\$44,532	41	\$11,809	\$7,181	\$0	\$24,891	\$0	\$650	O.K.
168 Total PR Non-specific Exp.	12,284	62 + 67 +69	4,053	2,232	0	5,820	0	179	O.K.
169 Total Customer Operations	53,943	163	1,501	6,284	354	16,388	28,989	428	O.K.
170									
171 TOTAL "BIG THREE" EXPENSES	\$110,759		\$17,263	\$15,697	\$354	\$47,099	\$28,989	\$1,258	O.K.
172									
173 CORPORATE OPERATIONS EXPENSE									
174									
175 Exec. and Planning, Alloc.	\$33,885	N64	\$5,312	\$4,802	\$108	\$14,439	\$8,869	\$385	O.K.
176 Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O.K.
177									
178 Total Exec. and Planning	\$33,885		\$5,312	\$4,802	\$108	\$14,439	\$8,869	\$385	O.K.
179									
180 Admin. & General, Allocable	\$75,469	N64	\$11,831	\$10,696	\$241	\$32,092	\$19,752	\$857	O.K.
181 Admin. & General, Direct	17,210	Direct	3,710	3,355	76	10,068	0	0	O.K.
182									
183 Total Admin. and Gen.	\$92,679		\$15,541	\$14,051	\$317	\$42,160	\$19,752	\$857	O.K.
184									
185 TOTAL CORPORATE OPERATIONS	\$126,564		\$20,853	\$18,853	\$425	\$56,570	\$28,621	\$1,242	O.K.
186									
187 NON-INCOME TAXES									
188									
189 Non-income Taxes, Allocable	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
190 Non-income Taxes, Direct	1,445	Direct	441	278	0	726	0	0	O.K.
191									
192									
193 Total Non-income Taxes	\$1,445		\$441	\$278	\$0	\$726	\$0	\$0	O.K.
194									
195 TOTAL OPER. EXP. /ND TAXES	\$439,382		\$82,152	\$104,427	\$779	\$189,766	\$57,610	\$4,648	O.K.

AS REVISED 12-15-97

VALLEY TELECOMMUNICATIONS COOP ASSN, INC

***** 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.	\$4,228	142	\$118	\$493	\$28	\$1,285	\$2,272	\$34	O.K.	
159 Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	O.K.	
160										
161 Total Other Cust. Serv.	\$4,228		\$118	\$493	\$28	\$1,285	\$2,272	\$34	O.K.	
162										
163 TOTAL CUSTOMER OPER. EXP.	\$53,943		\$1,501	\$6,284	\$354	\$16,388	\$28,989	\$428	O.K.	
164										
165 "BIG-THREE" EXPENSES:										
166										
167 Total Pr. Specific Exp.	\$44,532	41	\$11,809	\$7,181	\$0	\$24,891	\$0	\$650	O.K.	
168 Total Pr. Non-specific Exp.	12,284	62 + 67 + 69	4,053	2,232	0	5,820	0	179	O.K.	
169 Total Customer Operations	53,943	163	1,501	6,284	354	16,388	28,989	428	O.K.	
170										
171 TOTAL "BIG THREE" EXPENSES	\$110,759		\$17,363	\$15,697	\$354	\$47,099	\$28,989	\$1,258	O.K.	
172										
173 CORPORATE OPERATIONS EXPENSE:										
174										
175 Exec. and Planning, Alloc.	\$33,885	N64	\$5,312	\$4,802	\$108	\$14,409	\$6,869	\$385	O.K.	
176 Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O.K.	
177										
178 Total Exec. and Planning	\$33,885		\$5,312	\$4,802	\$108	\$14,409	\$6,869	\$385	O.K.	
179										
180 Admin. & General, Allocable	\$75,469	N64	\$11,831	\$10,696	\$241	\$32,092	\$19,752	\$857	O.K.	
181 Admin. & General, Direct	17,210	Direct	3,710	3,355	76	10,068	0	0	O.K.	
182										
183 Total Admin. and Gen.	\$92,679		\$15,541	\$14,051	\$317	\$42,160	\$19,752	\$857	O.K.	
184										
185 TOTAL CORPORATE OPERATIONS	\$126,564		\$20,853	\$18,853	\$425	\$56,570	\$28,621	\$1,242	O.K.	
186										
187 NON-INCOME TAXES:										
188										
189 Non-income Taxes, Allocable	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
190 Non-income Taxes, Direct	1,445	Direct	441	278	0	726	0	0	O.K.	
191										
192										
193 Total Non-income Taxes	\$1,445		\$441	\$278	\$0	\$726	\$0	\$0	O.K.	
194										
195 TOTAL OPER. EXP. AND TAXES	\$439,382		\$82,152	\$104,427	\$779	\$189,766	\$57,610	\$4,648	O.K.	

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

AS REVISED 12-15-97

COMPANY NAME VALLEY TELECOMMUNICATIONS COOP ASSN, INC
 PERIOD ADDRESSED ENDING DECEMBER 31, 1996
 RUN DATE AND TIME 15-Dec-97 08:53:23 AM

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)	
PLANT INVESTMENT DETAIL:								
21 Land, Allocable	0	---	---	---	---	---	---	---
22 Land, Direct	0	---	0	0	---	0	---	0
23 Motor Vehicles	0	---	---	---	---	---	---	---
24 Aircraft	0	---	---	---	---	---	---	---
25 Special Purpose Vehicles	0	---	---	---	---	---	---	---
26 Garage Work Equipment	0	---	---	---	---	---	---	---
27 Other Work Equipment	1,078,382	---	---	---	---	---	---	---
28 Buildings, Allocable	0	---	---	---	---	---	---	---
29 Buildings, Direct	0	---	0	0	---	0	---	0
30 Furniture	0	---	---	---	---	---	---	---
31 Office Equipment	0	---	---	---	---	---	---	---
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.	0	---	---	---	---	---	---	---
36 CAT 1 Oper. Sys., Other	0	---	0	0	---	0	---	0
37 CAT 2 Tandem Sw. Allocable	304,265	---	---	---	---	---	---	---
38 CAT 2 Tandem Sw. Direct	0	---	0	0	---	0	---	0
39 CAT 3 Local Sw. Allocable	2,044,848	---	---	---	---	---	---	---
40 CAT 3 Local Sw. Direct	0	---	0	0	---	0	---	0
41 CAT 4 12 Exchange Trunk	175,081	---	---	---	---	---	---	---
42 CAT 4 12 Exch. Tr. Direct	0	---	0	0	---	0	---	0
43 CAT 4 13 Exch. Ln. Msg., PL & WATS	306,282	---	---	---	---	---	---	---
44 Reserved	0	---	---	---	---	---	---	---
45 CAT 4 13 Direct	0	---	0	0	---	0	---	0
46 CAT 4 23 Message, PL & WATS	291,622	---	---	---	---	---	---	---
47 Reserved	0	---	---	---	---	---	---	---
48 CAT 4 23 Direct	1,042	---	219	0	---	0	623	823
49 CAT 4 3 H/R Message	334,610	---	---	---	---	---	---	---
50 CAT 4 3 WATS	0	---	0	0	---	0	---	0
51 CAT 4 3 Direct	0	---	0	0	---	0	---	0
52 CAT 1 Other IOT Equipment	0	---	---	---	---	---	---	---
53 CAT 1 Coinless Pay Phones	0	---	0	0	---	0	---	0

AS REVISED 12-15-97

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

VALLEY TELECOMMUNICATIONS COOP ASSN, INC
ENDING DECEMBER 31, 1996

***** 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	0	---	0	0	0	0	0	0	
71	Reserved	0	---	---	---	---	---	---	---	
72	Reserved	0	---	---	---	---	---	---	---	
73	CAT 1-3 Joint Msg., Cat. 1.1 & 1.2 Pl.	3,525,583	---	---	---	---	---	---	---	
74	Other CAT 1 C&WF	0	---	0	0	0	0	0	0	
75	CAT 2 C&WF	429,496	---	---	---	---	---	---	---	
76	CAT 2 C&WF, Wideband	0	---	0	0	0	0	0	0	
77	CAT 3 Joint Message & PL/WATS	1,011,457	---	---	---	---	---	---	---	
78	Reserved	0	---	---	---	---	---	---	---	
79	CAT 3 Direct	4,289	---	1,110	0	0	0	3,179	3,179	
80	CAT 4 Message	1,202,925	---	---	---	---	---	---	---	
81	CAT 4 WATS	0	---	0	0	0	0	0	0	
82	CAT 4 Direct	0	---	0	0	0	0	0	0	
83	Allocable Support Leases	0	---	---	---	---	---	---	---	
84	Direct Support Leases	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.	0	---	---	---	---	---	---	---	
93	Leasehold Imp. COE Switching	0	---	---	---	---	---	---	---	
94	Leasehold Imp. COE Operator	0	---	---	---	---	---	---	---	
95	Leasehold Imp. COE Trans.	0	---	---	---	---	---	---	---	
96	Leasehold Imp. IOT	0	---	0	0	0	0	0	0	
97	Leasehold Imp. C&WF	0	---	0	0	0	0	0	0	
98	Leasehold Imp. Other	0	---	0	0	0	0	0	0	
99	Allocable Acct. No. 2690	0	---	---	---	---	---	---	---	
100	Direct Acct. No. 2690	0	---	0	0	0	0	0	0	
101	Materials and Supplies	34,627	---	---	---	---	---	---	---	
102	RTB Stock	0	---	---	---	---	---	---	---	
103	Tele. Plt. Adjust. - Alloc.	0	---	---	---	---	---	---	---	
104	Tele. Plt. Adjust. - Direct	0	---	0	0	0	0	0	0	
105	Other Assets, Net	0	---	0	0	0	0	0	0	
106	Other Liab., Def. Cr., Net	0	---	0	0	0	0	0	0	

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SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

VALLEY TELECOMMUNICATIONS COOP ASSN, INC
ENDING DECEMBER 31, 1996

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocation	Interstate and Other	Intrastate				TOTAL INTRASTATE	
				Message Telephone Service		Private Line			
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
123 TPUC -- Short Term, Alloc.	0	---	---	---	---	---	---	---	---
124 TPUC -- Short Term, Direct	0	---	0	---	0	---	0	---	0
125 TPUC -- Long Term, Alloc.	1,175	---	---	---	---	---	---	---	---
126 TPUC -- Long Term, Direct	0	---	0	---	0	---	0	---	0
127									
128 RESERVES AND DEFERRALS									
129 Acc. Depr. Support Assets	290,226	---	---	---	---	---	---	---	---
130 Acc. Depr. COE Switching	1,421,943	---	---	---	---	---	---	---	---
131 Acc. Depr. COE Operator	0	---	---	---	---	---	---	---	---
132 Acc. Depr. COE Transmission	389,516	---	---	---	---	---	---	---	---
133 Acc. Depr. IOT Equipment	0	---	---	---	---	---	---	---	---
134 Acc. Depr. Cable and Wire Facilities	3,099,732	---	---	---	---	---	---	---	---
135 Acc. Depr. Other Plant	0	---	0	---	0	---	0	---	0
136 Accum. Amort., Tangible Inv.	0	---	---	---	---	---	---	---	---
137 Accum. Amort., Intang. Inv.	0	---	---	---	---	---	---	---	---
138 Accum. Amort., Other	0	---	0	---	0	---	0	---	0
139 Acc. Def. IT Support Assets	0	---	---	---	---	---	---	---	---
140 Acc. Def. IT COE Switching	0	---	---	---	---	---	---	---	---
141 Acc. Def. IT COE Operator	0	---	---	---	---	---	---	---	---
142 Acc. Def. IT COE Trans.	0	---	---	---	---	---	---	---	---
143 Acc. Def. IT IOT Equipment	0	---	---	---	---	---	---	---	---
144 Acc. Def. IT C&W/F	0	---	---	---	---	---	---	---	---
145 Acc. Def. IT Unclassified	0	---	0	---	0	---	0	---	0
146									
147 OPERATING EXPENSES AND TAXES									
148 Network Support, Alloc.	0	---	---	---	---	---	---	---	---
149 Network Support, Direct	0	---	0	---	0	---	0	---	0
150 General Support, Alloc.	21,404	---	---	---	---	---	---	---	---
151 General Support, Direct	0	---	0	---	0	---	0	---	0
152 Central Office Eq., Alloc.	86,839	---	---	---	---	---	---	---	---
153 Central Office Eq., Direct	(18,588)	---	(11,152)	---	0	(7,436)	0	---	(7,436)
154 Cust. Premises Equip.	0	---	---	---	---	---	---	---	---
155 Cordless Pay Phone Exp.	0	---	---	---	---	---	---	---	---
156 Other IOT	0	---	---	---	---	---	---	---	---
157 IOT Direct	0	---	0	---	0	---	0	---	0
158 Cable & Wire, Alloc.	69,312	---	---	---	---	---	---	---	---
159 Cable & Wire, Direct	0	---	0	---	0	---	0	---	0

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SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

VALLEY TELECOMMUNICATIONS COOP ASSN, INC
ENDING DECEMBER 31, 1996

***** 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. Plt. and Equip., Alloc.	0	---	---	---	---	---	---	---
177 Oth. Plt. and Equip., Direct	0	---	0	0	0	0	0	0
178 Network Operations, Alloc.	41,625	---	---	---	---	---	---	---
179 Network Operations, Direct	0	---	0	0	0	0	0	0
180 Total Access Expense	0	---	0	0	0	0	0	0
181 Depr., Support Assets	36,931	---	---	---	---	---	---	---
182 Depr., COE Switching	303,674	---	---	---	---	---	---	---
183 Depr., COE Operator	0	---	---	---	---	---	---	---
184 Depr., COE Transmission	83,691	---	---	---	---	---	---	---
185 Depr., JOT Equipment	0	---	---	---	---	---	---	---
186 Depr., C&W Facilities	267,756	---	---	---	---	---	---	---
187 Amort., Tangible Assets	0	---	---	---	---	---	---	---
188 Amort., Intangible Assets	0	---	---	---	---	---	---	---
189 Other Amortization	0	---	0	0	0	0	0	0
190 Direct Assigned Amort.	0	---	0	0	0	0	0	0
191 Marketing, Allocable	0	---	---	---	---	---	---	---
192 Marketing, Direct	0	---	0	0	0	0	0	0
193 Operator Service, Alloc.	0	---	---	---	---	---	---	---
194 Operator Service, Direct	0	---	0	0	0	0	0	0
195 Classified Directory	0	---	0	0	0	0	0	0
196 Alphabetical Directory	1,972	---	---	---	---	---	---	---
197 Foreign Directory	0	---	---	---	---	---	---	---
198 Bus. Otc., EU Presubscription	8,003	---	---	---	---	---	---	---
199 Bus. Otc., EU MTS & WATS	22,509	---	---	---	---	---	---	---
200 Bus. Otc., EU Access, Plt. & all Other	25,971	---	---	---	---	---	---	---
201 Bus. Otc., IXC Special Access	6	---	---	---	---	---	---	---
202 Bus. Otc., IXC Switched Access	3,519	---	---	---	---	---	---	---
203 Bus. Otc., IXC B & C Services	2,350	---	---	---	---	---	---	---
204 Coin Collect & Admin.	0	---	---	---	---	---	---	---
205 Cust. Svc., Direct	0	---	0	0	0	0	0	0
206 Cust. Serv., Mag. Process	12,230	---	---	---	---	---	---	---
207 Cust. Serv., Other B&C	27,593	---	---	---	---	---	---	---
208 Cust. Serv., CABS	36,275	---	---	---	---	---	---	---
209 Cust. Serv., EU Common Line	1,452	---	1,452	0	0	0	0	0
210 Other Cust. Serv., Alloc.	11,978	---	---	---	---	---	---	---
211 Other Cust. Serv., Direct	171	---	171	0	0	0	0	0
212 Exec. and Planning, Alloc.	106,109	---	---	---	---	---	---	---
213 Exec. and Planning, Direct	0	---	0	0	0	0	0	0

AS REVISED 12-15-97

SOUTH DAKOTA PUBLIC INTRASTATE ACCESS COST MODEL

VALLEY TELECOMMUNICATIONS COOP ASSN, INC
ENDING DECEMBER 31, 1996

***** FCC PART 36 *****		TOTAL COMPANY (B)	Source/ Allocator (C)	Other (D)	Interstate		Intrastate		TOTAL INTRASTATE (I)
(A)	Private Line								
	InterLATA (E)				IntraLATA (F)	InterLATA (G)	IntraLATA (H)		
271 Working Loops		2,047	---	23	0	0	0	0	20
272 Equivalent Interexchange Cct. Miles		18,707	---	0	0	0	0	0	0
273 Interexchange Circuit Terminations		251	---	0	0	0	0	0	0

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

IN THE MATTER OF THE ESTABLISHMENT) OF SWITCHED ACCESS RATES FOR VALLEY) TELECOMMUNICATIONS COOPERATIVE) ASSOCIATION)	ORDER APPROVING) REVENUE REQUIREMENT) TC97-063)
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On June 4, 1997, Valley Telecommunications Cooperative Association (Valley) filed for approval by the Public Utilities Commission (Commission) its 1996 Intrastate Switched Access Cost Study. On December 16, 1997, Valley filed its revised Cost Study.

On June 5, 1997, the Commission electronically transmitted notice of the filing and the intervention deadline of June 20, 1997, to interested individuals and entities. On June 19, 1997, the Commission received a Petition for Leave to Intervene from U S WEST Communications, Inc. (U S WEST). The Commission granted U S WEST's Petition to Intervene. The Commission also voted to assess a \$1,000 filing fee. On November 18, 1997, the Commission granted U S WEST's motion for withdrawal from this docket. The Commission considered this matter at its January 8, 1998, meeting. Commission Staff recommended approval of the revised revenue requirement.

The Commission has jurisdiction over this matter pursuant to SDCL 1-26-17.1, 49-1A-9, 49-31-12.4, 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. Upon review of Valley's filings, the Commission found that the revised revenue requirement was fair and reasonable and should be approved. As the Commission's final decision in this matter, it is therefore

ORDERED that Valley's revenue requirement is hereby approved as revised and shall be incorporated in the Local Exchange Carriers Association's determination of switched access rates. (See TC97-061.)

Dated at Pierre, South Dakota, this 21st day of January, 1998.

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>Allyson Kelko</i></u>
Date <u>1/23/98</u>
(OFFICIAL SEAL)

BY ORDER OF THE COMMISSION:

James A. Burg
JAMES A. BURG, Chairman

Pam Nelson
PAM NELSON, Commissioner

Laska Schoenfelder
LASKA SCHOENFELDER, Commissioner