

TC97-065

KC/48

TC97-065

DUCKET NO.

In the Matter of IN THE MATTER OF THE
ESTABLISHMENT OF SWITCHED
ACCESS RATES FOR MCCOOK
COOPERATIVE TELEPHONE
COMPANY

[Handwritten signature]

Public Utilities Commission of the State of South Dakota

DATE	MEMORANDA
6/4 97	Filed and dictated;
6/5 97	TC Fax filing;
6/19 97	Petition for leave to Intervene by V.S. West;
7/29 97	Order granting Petition to Intervene; Order assessing Filing Fee;
9/29 97	Supporting Information;
11/12 97	Hardcopy to 1996 Cost Study;
11/12 97	Notice of Withdrawal of Intervention by V.S. West;
12/1 97	Order granting Withdrawal of Intervention;
1/21 98	Order approving Revenue Requirement;
1/21 98	Meeting Closed.

TC97-065



McCook Cooperative Telephone Company

LANNY JOHNSON, MANAGER
330 S. Nebraska P.O. Box 630 Salem, S.D. 57058
Telephone (605) 425-2238 FAX: (605) 425-2712



June 2, 1997

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

RECEIVED
JUN 04 1997
SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

Ref: 1996 Cost Study

Dear Mr. Bullard:

Enclosed are five (5) copies of our Intrastate Access Separations Study of McCook Cooperative Telephone Company in compliance with the PUC's Telecommunications Switched Access Rules. 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 we concur, will include the attached Intrastate Access revenue requirement in the development of the LECA Access Tariff rates.

Sincerely,
McCook Cooperative Telephone Co.

Lanny Johnson M.
Lanny Johnson, Manager

enclosure: Access Study (5)
Diskette (1)

TC97-065

JUN 13 1997
SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

**1996 Cost Study
for
McCook Cooperative Telephone
Company
Salem, South Dakota**

Prepared by:
Martin and Associates, Inc.
1515 N. Sanborn Blvd.
Mitchell, SD 57301-1021
(605)996-9646

McCOOK COOP TELEPHONE CO

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

	Part 36 Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
INTRALATA									
15 Net Investment	\$1,152,315	J13	\$148,475	\$253,124	\$0	\$745,658	\$0	\$5,058	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	\$115,232		\$14,847	\$25,312	\$0	\$74,566	\$0	\$506	O.K.
19 Return Adjustments	0	J18-20	0	0	0	0	0	0	O.K.
20									
21 Net Return on Rate Base	\$115,232		\$14,847	\$25,312	\$0	\$74,566	\$0	\$506	O.K.
22 Income Taxes	0	J31-32	0	0	0	0	0	0	O.K.
23 Expenses and Other Taxes	379,495	J33-35, 40	37,110	70,515	0	221,733	48,747	1,390	O.K.
24									
25 Total IntraLATA Rev. Req.	\$494,726		\$51,957	\$95,827	\$0	\$296,299	\$48,747	\$1,895	O.K.
26									
27									
28									
29 INTERLATA									
30									
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.	\$494,726		\$51,957	\$95,827	\$0	\$296,299	\$48,747	\$1,895	
ACCESS ELEMENT MINUTES OF USE			2,685,977	2,685,977	2,685,977	2,685,977			
ACCESS RATE PER MINUTE	\$0.165334		\$0.019344	\$0.035677		\$0.110313			

McCOOK COOP TELEPHONE CO.

Intrastate

***** FCC PART 36 ***** Revenue Requirement Summary	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service				Private Line		TOTAL INTRASTATE	
				InterLATA		IntraLATA		InterLATA	IntraLATA		
				(A)	(B)	(C)	(D)	(E)	(F)		
13 State Income Tax Rate	0.00%	---	0.00%	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%	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%	3.00%	
16											
17											
18 Net Investment	\$2,842,594	C68	\$1,690,279	\$0	\$1,147,366	\$0	\$4,929	\$1,152,315	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	\$284,259		\$169,028	\$0	\$114,739	\$0	\$493	\$115,232	O.K.		
22											
23 AFLUC	0	H43	0	0	0	0	0	0	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	\$284,259		\$169,028	\$0	\$114,739	\$0	\$493	\$115,232	O.K.		
28											
29 Contributions	0	H52	0	0	0	0	0	0	O.K.		
30 Interest Expense	162,646	H44	96,771	0	65,598	0	278	65,875	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	\$121,613		\$72,257	\$0	\$49,141	\$0	\$215	\$49,356	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	825,284	I196	460,632	0	363,531	0	1,122	364,653	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	\$1,109,543		\$629,660	\$0	\$478,270	\$0	\$1,615	\$479,884	O.K.		
45 Gross Receipts Taxes	34,316	Formula	19,474	0	14,792	0	50	14,842	O.K.		
46 Other Revenue Taxes	0	V251	0	0	0	0	0	0	O.K.		
47											
TOTAL REVENUE REQUIREMENT	\$1,143,859		\$649,134	\$0	\$493,061	\$0	\$1,665	\$494,726	O.K.		

McCOOK COOP TELEPHONE CO

Intrastate

***** FCC PART 36 ***** Investment Summary	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
				(E)	(F)	(G)	(H)		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 Land and Support Investment	\$898,204	D33	\$533,637	\$0	\$362,926	\$0	\$1,641	\$364,567	O.K.
14									
15 COE Operator Equipment	\$0	D43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 COE Switching Equipment	1,737,340	D68	1,090,727	0	646,603	0	0	646,603	O.K.
17 COE Transmission Equipment	471,553	D85	214,370	0	256,392	0	791	257,183	O.K.
18									
19 Total COE	\$2,208,893		\$1,305,107	\$0	\$902,995	\$0	\$791	\$903,786	O.K.
20 Info. Orig./Term. Equipment	0	D94	0	0	0	0	0	0	O.K.
21 Cable and Wire Facilities	2,096,018	D137	1,252,508	0	836,438	0	7,072	843,510	O.K.
22									
23 Total COE, IOT, C&WF	\$4,304,911		\$2,557,615	\$0	\$1,739,433	\$0	\$7,863	\$1,747,296	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	\$5,203,115		\$3,091,252	\$0	\$2,102,360	\$0	\$9,504	\$2,111,863	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	40,076	D218-219	23,810	0	16,193	0	73	16,266	O.K.
37 Tel. Plt. Adjustment	0	D220-221	0	0	0	0	0	0	O.K.
38									
39 Total Other Tel. Plt.	\$40,076		\$23,810	\$0	\$16,193	\$0	\$73	\$16,266	O.K.
40									
41									
42 TOTAL TELEPHONE PLANT	\$5,243,191		\$3,115,061	\$0	\$2,118,553	\$0	\$9,577	\$2,128,130	O.K.

McCOOK COOP TELEPHONE CO.

***** 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)			
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	898,204	H33	533,637	0	362,926	0	1,641	364,567	364,567	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	\$898,204		\$533,637	\$0	\$362,926	\$0	\$1,641	\$364,567	\$364,567	O.K.
32										
33 Tot. Land and Support Assets	\$898,204		\$533,637	\$0	\$362,926	\$0	\$1,641	\$364,567	\$364,567	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	\$488,487	G26	\$183,665	\$0	\$304,822	\$0	\$0	\$304,822	\$304,822	O.K.
47 CAT 2 Tandem Sw. Direct	0	V38	0	0	0	0	0	0	0	O.K.
48										
49 Total CAT 2	\$488,487		\$183,665	\$0	\$304,822	\$0	\$0	\$304,822	\$304,822	O.K.

Sheet 1
ENDING DECEMBER 31, 1996

30-May-97

08:50:22 AM

McCOOK COOP TELEPHONE CO.

***** 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	OK
162 COE Tandem Switch	0	H17	0	0	0	0	0	0	OK
163 COE Local Switch	0	H18	0	0	0	0	0	0	OK
164 COE Transmission	0	H20	0	0	0	0	0	0	OK
165 COE Direct	0	V89	0	0	0	0	0	0	OK
166									
167 Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	OK
168									
169 IOT Leases	\$0	V90	\$0	\$0	\$0	\$0	\$0	\$0	OK
170									
171 C&WF Leases	\$0	V91	\$0	\$0	\$0	\$0	\$0	\$0	OK
172									
173 TOTAL CAPITAL LEASES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	OK
174									
175									
176 LEASEHOLD IMPROVEMENTS									
177									
178 Land and Support Assets	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	OK
179 COE Switching	0	H18	0	0	0	0	0	0	OK
180 COE Operator	0	H16	0	0	0	0	0	0	OK
181 COE Transmission	0	H20	0	0	0	0	0	0	OK
182 IOT	0	V96	0	0	0	0	0	0	OK
183 C&WF	0	V97	0	0	0	0	0	0	OK
184 Other	0	V98	0	0	0	0	0	0	OK
185									
186 TOTAL LEASEHOLD IMPROVEMENT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	OK
187									
188									
189 TPIS, EXCL ACCT No. 2690	\$5,203,115		\$3,091,252	\$0	\$2,102,360	\$0	\$9,504	\$2,111,863	OK

McCOOK COOP TELEPHONE CO.

***** 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)		
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.	40,076	H35	23,810	0	16,193	0	0	0	O.K.
219 TPUC, Long-term - Direct	0	V126	0	0	0	0	73	16,266	O.K.
220 Tele. Pht. Adjust. - Alloc.	0	H35	0	0	0	0	0	0	O.K.
221 Tele. Pht. Adjust. - Direct	0	V104	0	0	0	0	0	0	O.K.
222									
223 Total Other Telephone Plant	\$40,076		\$23,810	\$0	\$16,193	\$0	\$73	\$16,266	O.K.

McCOOK COOP TELEPHONE CO.

Private Line

***** FCC PART 26 *****
Functional Distribution
of Selected Investments

(A)	TOTAL COMPANY (B)	Joint Use Message (C)	Interstate		Intrastate		Extended Area Service (H)	Other (I)		
			InterLATA (D)	IntraLATA (E)	InterLATA (F)	IntraLATA (G)				
13 TRANS. CCT EQUIPMENT:										
14										
15 Working Loops	771	750	0	0	0	4	0	17	O.K.	
16 Avg. Cost per Loop	71.01	71.01	71.01	71.01	71.01	71.01	71.01	71.01		
17										
18 CAT 4.13 Exch Ln. Invest.	\$54,752	\$53,261	\$0	\$0	\$0	\$284	\$0	\$1,207		
19										
20										
21 Circuit Terminations	295	295	0	0	0	0	0	0	O.K.	
22 Avg. Cost per Termination	1,350.94	1,350.94	1,350.94	1,350.94	1,350.94	1,350.94	1,350.94	1,350.94		
23										
24 CAT 4.23 Other IX	\$398,527	\$398,527	\$0	\$0	\$0	\$0	\$0	\$0		
25										
26										
27 C&WF INVESTMENT:										
28										
29 Working Loops	771	750	0	0	0	4	0	17		
30 Loops Factor	1.000000	0.972763	0.000000	0.000000	0.000000	0.005186	0.000000	0.022049		
31 CAT 1 Exchange C&WF	\$1,173,438	\$1,141,477	\$0	\$0	\$0	\$6,080	\$0	\$25,873	O.K.	
32										
33										
34 Equivalent IX Circuit Miles	3,139	3,139	0	0	0	0	0	0	O.K.	
35 IX Cct. Miles Factor	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		
36 CAT 3 Interech. C&WF	\$906,787	\$906,787	\$0	\$0	\$0	\$0	\$0	\$0		

McCOOK COOP TELEPHONE CO.

***** 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	0.594118	0.000000	0.404058	0.000000	0.001827	0.405884	O.K.
14 Land and Support Assets	1.000000	D33	0.594118	0.000000	0.404058	0.000000	0.001827	0.405884	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	0.375987	0.000000	0.624013	0.000000	0.000000	0.624013	O.K.
18 COE Local Switching	1.000000	D66	0.273624	0.000000	0.273676	0.000000	0.000000	0.273676	O.K.
19 COE Total Switching	1.000000	D68	0.627820	0.000000	0.372180	0.000000	0.000000	0.372180	O.K.
20 COE Transmission	1.000000	D85	0.454604	0.000000	0.543718	0.000000	0.001678	0.545396	O.K.
21 Total COE	1.000000	C19	0.590842	0.000000	0.408800	0.000000	0.000358	0.409158	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	0.751621	0.000000	0.243191	0.000000	0.005188	0.248379	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	0.391859	0.000000	0.607057	0.000000	0.001084	0.608141	O.K.
30 C&WF CAT 4	0.000000	D135	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
31 Total C&WF	1.000000	D137	0.597565	0.000000	0.399061	0.000000	0.003374	0.402435	O.K.
32									
33 Total Equipment	1.000000	C23	0.594118	0.000000	0.404058	0.000000	0.001827	0.405884	O.K.
34									
35 TPIS	1.000000	C32	0.594118	0.000000	0.404058	0.000000	0.001827	0.405884	O.K.
36 TPIS, excl. Acct. No. 2690	1.000000	D189	0.594118	0.000000	0.404058	0.000000	0.001827	0.405884	O.K.
37									
38 Pl. 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	0.594118	0.000000	0.404058	0.000000	0.001827	0.405884	O.K.
44 Nat. Telephone Plant	1.000000	C61	0.594978	0.000000	0.403315	0.000000	0.001707	0.405022	O.K.
45 Total Net Investment	1.000000	C68	0.594625	0.000000	0.403641	0.000000	0.001734	0.405375	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. Ofr., Cust. Serv.	1.000000	I141	0.546496	0.000000	0.452853	0.000000	0.000655	0.453507	-3.4585322E-06
49									
50 Total "BIG THREE" Expenses	1.000000	I170	0.571773	0.000000	0.426894	0.000000	0.001335	0.428229	-1.6487510E-06
51									
52 Corporate Operations Expense	1.000000	I185	0.515891	0.000000	0.482935	0.000000	0.001175	0.484110	-1.4513234E-06

McCOOK COOP TELEPHONE CO.

Intrastate

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service				Private Line		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.	\$7,555	H14	\$4,489	\$0	\$3,053	\$0	\$14	\$3,066	\$3,066	O.K.	
21 General Support, Direct	0	V151	0	0	0	0	0	0	0	O.K.	
22											
23 Total General Support Exp.	\$7,555		\$4,489	\$0	\$3,053	\$0	\$14	\$3,066	\$3,066	O.K.	
24											
25 Central Office Eq., Alloc.	\$38,235	H21	\$22,591	\$0	\$15,630	\$0	\$14	\$15,644	\$15,644	O.K.	
26 Central Office Eq., Direct	0	V153	0	0	0	0	0	0	0	O.K.	
27											
28 Total COE Exp.	\$38,235		\$22,591	\$0	\$15,630	\$0	\$14	\$15,644	\$15,644	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.	\$44,881	H31	\$26,819	\$0	\$17,910	\$0	\$151	\$18,062	\$18,062	O.K.	
38 Cable & Wire, Direct	0	V159	0	0	0	0	0	0	0	O.K.	
39											
40 Total C&WF Exp.	\$44,881		\$26,819	\$0	\$17,910	\$0	\$151	\$18,062	\$18,062	O.K.	
41											
42 TOTAL PLT. SPEC. OPER. EXP.	\$80,671		\$53,899	\$0	\$36,593	\$0	\$179	\$36,772	\$36,772	O.K.	
43											
44 TOTAL PLT. SPEC., ex SUPPORT	\$83,116		\$49,410	\$0	\$33,541	\$0	\$185	\$33,706	\$33,706	O.K.	

McCOOK COOP TELEPHONE CO.

Intrastate

***** FCC PART 36 ***** Operating Expenses and Taxes (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Message Telephone Service		Private Line		TOTAL INTRASTATE (I)	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
				(E)	(F)	(G)	(H)		
58 NON-SPECIFIC OPER. EXP.:									
59									
60 Oth. Ptl. and Equip., Alloc.	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
61 Oth. Ptl. and Equip., Direct	0	V177	0	0	0	0	0	0	O.K.
62									
63 Total Oth. Ptl. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
64									
65 Network Operations, Alloc.	\$19,304	H33	\$11,469	\$0	\$7,800	\$0	\$35	\$7,835	O.K.
66 Network Operations, Direct	0	V179	0	0	0	0	0	0	O.K.
67									
68 Total Network Oper. Exp.	\$19,304		\$11,469	\$0	\$7,800	\$0	\$35	\$7,835	O.K.
69									
70 Total Access Expenses	\$0	V180	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
71									
72 Depr., Support Assets	\$64,389	H13	\$38,255	\$0	\$26,017	\$0	\$118	\$26,134	O.K.
73 Depr., COE Switching	127,119	H19	79,808	0	47,311	0	0	47,311	O.K.
74 Depr., COE Operator	0	H16	0	0	0	0	0	0	O.K.
75 Depr., COE Transmission	44,637	H20	20,292	0	24,270	0	75	24,345	O.K.
76 Depr., ROT Equipment	0	H25	0	0	0	0	0	0	O.K.
77 Depr., C&W Facilities	92,278	H31	55,142	0	36,825	0	311	37,136	O.K.
78 Depr., PwFU	0	H38	0	0	0	0	0	0	O.K.
79									
80 Total Depreciation Expense	\$328,423		\$193,497	\$0	\$134,423	\$0	\$504	\$134,926	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.	\$328,423		\$193,497	\$0	\$134,423	\$0	\$504	\$134,926	O.K.
90									
91 TOTAL NON-SPEC. OPER. EXP.	\$347,727		\$204,965	\$0	\$142,222	\$0	\$539	\$142,762	O.K.

IACOOK COOP TELEPHONE CO

		Intrastate								
***** FCC PART 36 ***** Operating Expenses and Taxes		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(I)		
156	Other Cust. Serv., Alloc.	\$6,656	H48	\$3,637	\$0	\$3,014	\$0	\$4	\$3,019	O.K.
157	Other Cust. Serv., Direct	100	V211	100	0	0	0	0	0	O.K.
158										
159	Total Other Cust. Serv.	\$6,756		\$3,737	\$0	\$3,014	\$0	\$4	\$3,019	O.K.
160										
161	TOTAL CUSTOMER OPER. EXP.	\$93,498		\$51,142	\$0	\$42,296	\$0	\$61	\$42,357	O.K.
162										
163										
164	"BIG-THREE" EXPENSES:									
165										
166	Total Pt. Spec., ex Support	\$83,116	44	\$49,410	\$0	\$33,941	\$0	\$165	\$33,796	O.K.
167	Total Network Oper. Exp.	19,304	68	11,489	0	7,800	0	35	7,835	O.K.
168	Total Customer Operations	\$3,496	161	\$1,142	0	\$2,296	0	61	\$2,357	O.K.
169										
170	TOTAL "BIG THREE" EXPENSES	\$195,916		\$112,021	\$0	\$63,636	\$0	\$262	\$63,898	O.K.
171										
172										
173	CORPORATE OPERATIONS EXPENSE:									
174										
175	Exec. and Planning, Alloc.	\$119,993	H50	\$68,609	\$0	\$51,224	\$0	\$160	\$51,384	O.K.
176	Exec. and Planning, Direct	0	V213	0	0	0	0	0	0	O.K.
177										
178	Total Exec. and Planning	\$119,993		\$68,609	\$0	\$51,224	\$0	\$160	\$51,384	O.K.
179										
180	Admin. & General, Allocable	\$136,851	H50	\$78,133	\$0	\$58,335	\$0	\$182	\$58,518	O.K.
181	Admin. & General, Direct	34,912	V231	3,969	0	31,243	0	0	31,243	O.K.
182										
183	Total Admin. and Gen.	\$171,563		\$81,802	\$0	\$89,578	\$0	\$182	\$89,761	O.K.
184										
185	TOTAL CORPORATE OPERATIONS	\$291,556		\$150,411	\$0	\$140,803	\$0	\$343	\$141,145	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	1,832	V233	215	0	1,617	0	0	1,617	O.K.
192										
193	Total Non-income Taxes	\$1,832		\$215	\$0	\$1,617	\$0	\$0	\$1,617	O.K.
194										
195										
196	TOTAL OPER. EXP. AND TAXES	\$925,284		\$460,632	\$0	\$363,531	\$0	\$1,122	\$364,653	O.K.

START

OF

RETAKE

END

OF

RETAKE

McCOOK COOP TELEPHONE CO.

***** FCC PART 69 *****									
IntraLATA Investment									
Detail									
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
	Part 36 IntraLATA Total	Source of Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
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	\$302,926	N28	\$3,306	\$84,848	\$0	\$272,821	\$0	\$1,952	O.K.
21	1,641	N28	15	364	0	1,233	0	8	O.K.
22									
23	\$364,567		\$3,320	\$85,211	\$0	\$274,054	\$0	\$1,961	O.K.
24									
25	\$364,567		\$3,320	\$85,211	\$0	\$274,054	\$0	\$1,961	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	\$304,822	(G)	\$0	\$0	\$0	\$304,822	\$0	\$0	O.K.
35	0	Direct	0	0	0	0	0	0	O.K.
36									
37	\$304,822		\$0	\$0	\$0	\$304,822	\$0	\$0	O.K.
38									
39	\$341,781	(E)	\$0	\$341,781	\$0	\$0	\$0	\$0	O.K.
40	0	Direct	0	0	0	0	0	0	O.K.
41									
42	\$341,781		\$0	\$341,781	\$0	\$0	\$0	\$0	O.K.
43									
44	\$646,603		\$0	\$341,791	\$0	\$304,822	\$0	\$0	O.K.

MCCKOOK COOP TELEPHONE CO

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collecting	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	13,315	(D)	13,315	0	0	0	0	0	O.K.
60	COE Exch. Line - PL etc.	284	(I)	0	0	0	0	0	284	O.K.
61	COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	O.K.
62	COE Interexchange, Message	243,077	(G)	0	0	0	243,077	0	0	O.K.
63	COE Interexchange, PL	0	(I)	0	0	0	0	0	0	O.K.
64	COE Interexchange, Assigned	507	(G)	0	0	0	0	0	507	O.K.
65	COE HR Message	0	(G)	0	0	0	0	0	0	O.K.
66	COE HR Assigned	0	Direct	0	0	0	0	0	0	O.K.
67										
68	Total COE Transmission	\$257,183		\$13,315	\$0	\$0	\$243,077	\$0	\$791	O.K.
69										
70	Total Central Office Equip	\$903,786		\$13,315	\$341,781	\$0	\$547,899	\$0	\$791	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	\$6,088	(I)	\$0	\$0	\$0	\$0	\$0	\$6,088	O.K.
83	Exchange Message	285,369	(D)	285,369	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	\$291,457		\$285,369	\$0	\$0	\$0	\$0	\$6,088	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	\$551,069	(G)	\$0	\$0	\$0	\$551,069	\$0	\$0	O.K.
94	Interexchange PL, WATS	0	(I)	0	0	0	0	0	0	O.K.
95	Interexchange Assigned	984	(G)	0	0	0	0	0	984	O.K.
96										
97	Total Interexchange C&WF	\$552,053		\$0	\$0	\$0	\$551,069	\$0	\$984	O.K.

MCCOOK COOP TELEPHONE CO.

***** 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)		
111	NR C&WF, Message		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112	NR C&WF, WATS	(G)	0	0	0	0	0	0	0	O.K.
113	NR C&WF, Assigned	(I)	0	0	0	0	0	0	0	O.K.
114		Direct	0	0	0	0	0	0	0	O.K.
115	Total Host/Remote C&WF		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
116										
117	Total Cable and Wire Fact.		\$843,510	\$285,369	\$0	\$0	\$551,069	\$0	\$7,072	O.K.
118										
119	TANGIBLE ASSETS									
120										
121	Land and Support Leases		\$0	N28	0	0	0	0	0	O.K.
122										
123	COE Operator Leases		\$0	32	\$0	\$0	\$0	\$0	\$0	O.K.
124	COE Tandem Switching Leases		0	34	0	0	0	0	0	O.K.
125	COE Local Switching Leases		0	39	0	0	0	0	0	O.K.
126	COE Transmission Leases		0	68	0	0	0	0	0	O.K.
127										
128	Total COE Leases		\$0		\$0	\$0	\$0	\$0	\$0	O.K.
129										
130	IOT Equipment Leases		\$0	78	0	0	0	0	0	O.K.
131										
132	C&WF Leases		\$0	117	0	0	0	0	0	O.K.
133										
134	Total Capital Leases		\$0		\$0	\$0	\$0	\$0	\$0	O.K.
135										
136	Leasehold Impr., Alloc.		\$0	N37	0	0	0	0	0	O.K.
137	Leasehold Impr., Direct		0	Direct	0	0	0	0	0	O.K.
138										
139	Total Leasehold Improvements		\$0		\$0	\$0	\$0	\$0	\$0	O.K.
140										
141	Total Tangible Assets		\$0		\$0	\$0	\$0	\$0	\$0	O.K.
142										
143										
144	TOTAL INTANGIBLE ASSETS		\$0	N37	\$0	\$0	\$0	\$0	\$0	O.K.
145										
146										
147	PROPERTY HELD FOR FUTURE USE		\$0	N46	0	0	0	0	0	O.K.

McCOOK COOP TELEPHONE CO

***** 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	\$903,786	L70	\$13,315	\$341,781	\$0	\$547,899	\$0	\$791	O.K.
14	Info. Orig./Term. Equip.	0	L78	0	0	0	0	0	0	O.K.
15	C&W Facilities	843,510	L117	285,369	0	0	551,069	0	7,072	O.K.
16										
17	Total	\$1,747,296		\$298,684	\$341,781	\$0	\$1,098,968	\$0	\$7,863	O.K.
18	Factor	1.000000		0.170941	0.195606	0.000000	0.628953	0.000000	0.004500	O.K.
19										
20	Sum. Sw., Trans., Other	\$1,448,612	17	\$0	\$341,781	\$0	\$1,098,968	\$0	\$7,863	O.K.
21	Factor	1.000000		0.000000	0.235937	0.000000	0.758635	0.000000	0.005428	O.K.
22										
23	Central Office Equipment	\$903,786	L70	\$13,315	\$341,781	\$0	\$547,899	\$0	\$791	O.K.
24	Info. Orig./Term. Equip.	0	L78	0	0	0	0	0	0	O.K.
25	C&W, Excl. Exch. Message	558,141	L117-83	0	0	0	551,069	0	7,072	O.K.
26										
27	Total	\$1,461,927		\$13,315	\$341,781	\$0	\$1,098,968	\$0	\$7,863	O.K.
28	Factor	1.000000		0.009108	0.233788	0.000000	0.751726	0.000000	0.005378	O.K.
29										
30	General Support Facilities	\$364,567	L25	\$3,320	\$85,231	\$0	\$274,054	\$0	\$1,961	O.K.
31	Central Office Equipment	903,786	13	13,315	341,781	0	547,899	0	791	O.K.
32	Info. Orig./Term. Equip.	0	14	0	0	0	0	0	0	O.K.
33	C&W Facilities	843,510	15	285,369	0	0	551,069	0	7,072	O.K.
34	Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.
35										
36	Total	\$2,111,863		\$302,005	\$427,013	\$0	\$1,373,022	\$0	\$9,824	O.K.
37	Factor	1.000000		0.143004	0.202197	0.000000	0.650147	0.000000	0.004652	O.K.
38										
39	Sum. Comm. Ln., Sw., Trans.	\$2,102,040	36	\$302,005	\$427,013	\$0	\$1,373,022	\$0	\$0	O.K.
40	Factor	1.000000		0.143672	0.203142	0.000000	0.653186	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 TPIS	\$2,111,863	K26	\$302,005	\$427,013	\$0	\$1,373,022	\$0	\$9,824	O.K.
46	Factor	1.000000		0.143004	0.202197	0.000000	0.650147	0.000000	0.004652	O.K.

McCOOK COOP TELEPHONE CO

***** FCC PART 69 ***** Apportionment Factors		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
60 Interstate Equip. Factor	0.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	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	\$86,964	O171	\$7,781	\$13,214	\$0	\$44,749	\$23,888	\$353		O.K.
64 Factor	1.000000		0.089240	0.151950	0.000000	0.514567	0.240187	0.004054		0
65										
66 Net Investment	\$1,152,315	J13	\$148,475	\$253,124	\$0	\$745,658	\$0	\$5,058		O.K.
67 Factor	1.000000		0.128849	0.219666	0.000000	0.647096	0.000000	0.004390		O.K.

McCOOK COOP TELEPHONE CO

***** 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.	\$3,066	N30	\$28	\$717	\$0	\$2,305	\$0	\$16	O.K.
21 General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
22									
23 Total General Support Exp.	\$3,066		\$28	\$717	\$0	\$2,305	\$0	\$16	O.K.
24									
25 Central Office Eq., Alloc.	\$15,644	N31	\$230	\$5,916	\$0	\$9,484	\$0	\$14	O.K.
26 Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O.K.
27									
28 Total COE Exp.	\$15,644		\$230	\$5,916	\$0	\$9,484	\$0	\$14	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.	\$18,062	N33	\$6,110	\$0	\$0	\$11,800	\$0	\$151	O.K.
37 Cable & Wire, Direct	0	Direct	0	0	0	0	0	0	O.K.
38									
39 Total CAWF Exp.	\$18,062		\$6,110	\$0	\$0	\$11,800	\$0	\$151	O.K.
40									
41 TOTAL PLT. SPEC. OPER. EXP.	\$36,772		\$6,369	\$6,633	\$0	\$23,589	\$0	\$182	O.K.
42									
43 TOTAL PLT. SPEC. ex SUPPORT	\$33,706		\$6,341	\$5,916	\$0	\$21,284	\$0	\$165	O.K.

McCOOK COOP TELEPHONE CO

***** 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)	(J)	
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.	\$7,835	N18	\$1,339	\$1,533	\$0	\$4,928	\$0	\$35	\$0	O.K.
65 Network Operations, Direct	0	Direct	0	0	0	0	0	0	0	O.K.
66										
67 Total Network Oper. Exp.	\$7,835		\$1,339	\$1,533	\$0	\$4,928	\$0	\$35	\$0	O.K.
68										
69 Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70										
71 Depr., Support Assets	\$26,134	L23	\$238	\$6,110	\$0	\$19,646	\$0	\$141	\$0	O.K.
72 Depr., COE Switching	47,311	L44	0	25,008	0	22,303	0	0	0	O.K.
73 Depr., COE Operator	0	L32	0	0	0	0	0	0	0	O.K.
74 Depr., COE Transmission	24,345	L68	1,260	0	0	23,010	0	75	0	O.K.
75 Depr., IOT Equipment	0	L78	0	0	0	0	0	0	0	O.K.
76 Depr., C&W Facilities	37,136	L117	12,563	0	0	24,261	0	311	0	O.K.
77 Depr., PHFU	0	L147	0	0	0	0	0	0	0	O.K.
78										
79 Total Depreciation Expense	\$134,926		\$14,062	\$31,118	\$0	\$89,220	\$0	\$527	\$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.	\$134,926		\$14,062	\$31,118	\$0	\$89,220	\$0	\$527	\$0	O.K.
89										
90 TOTAL NON-SPEC. OPER. EXP.	\$142,762		\$15,401	\$32,650	\$0	\$94,148	\$0	\$562	\$0	O.K.

McCOOK COOP TELEPHONE CO

***** 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	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	0	(F)	0	0	0	0	0	0	O.K.
118	Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119										
120	Total Directory	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
121										
122	Bus. Otc., EU Presubscription	344	N40	\$49	\$70	\$0	\$225	\$0	\$0	O.K.
123	Bus. Otc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
124	Bus. Otc., EU PL	20	(H)	0	0	0	0	0	20	O.K.
125	Bus. Otc., EU Message	1,342	(H)	0	0	0	0	1,342	0	O.K.
126	Bus. Otc., EU Reserved	0	(I)	0	0	0	0	0	0	O.K.
127	Bus. Otc., IX Special Access	0	(I)	0	0	0	0	0	0	O.K.
128	Bus. Otc., IX Switched Access	0	N40	0	0	0	0	0	0	O.K.
129	Bus. Otc., IX Billing and Collection	0	(H)	0	0	0	0	0	0	O.K.
130	Bus. Otc., Coin Collection & Administ	0	(D)	0	0	0	0	0	0	O.K.
131	Bus. Otc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
132										
133	Total Business Office	\$1,706		\$49	\$70	\$0	\$225	\$1,342	\$20	O.K.
134										
135	Cust. Serv., Msg. Process	\$7,691	(H)	0	0	0	0	7,691	0	O.K.
136	Cust. Serv., Other B&C	10,366	(H)	0	0	0	0	10,366	0	O.K.
137	Cust. Serv., CABS	19,575	N21	0	4,618	0	14,850	0	106	O.K.
138	Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139										
140	Total Customer Service	\$37,632		\$0	\$4,618	\$0	\$14,850	\$18,057	\$106	O.K.
141										
142	Total BO, CS, OS, Dr.	\$39,338		\$49	\$4,688	\$0	\$15,075	\$19,399	\$126	O.K.

McCOOK COOP TELEPHONE CO

***** 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.	\$3,019	142	\$4	\$360	\$0	\$1,157	\$1,489	\$10	O.K.	
159 Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	O.K.	
160										
161 Total Other Cust. Serv.	\$3,019		\$4	\$360	\$0	\$1,157	\$1,489	\$10	O.K.	
162										
163 TOTAL CUSTOMER OPER. EXP.	\$42,357		\$53	\$5,048	\$0	\$16,232	\$20,888	\$136	O.K.	
164										
165 "BIG-THREE" EXPENSES:										
166										
167 Total Pfl. Specific Exp.	\$36,772	41	\$6,309	\$6,633	\$0	\$23,589	\$0	\$182	O.K.	
168 Total Pfl. Non-specific Exp.	7,835	62 + 67 + 69	1,339	1,533	0	4,928	0	35	O.K.	
169 Total Customer Operations	42,357	163	53	5,048	0	16,232	20,888	136	O.K.	
170										
171 TOTAL "BIG THREE" EXPENSES	\$66,964		\$7,761	\$13,214	\$0	\$44,749	\$20,888	\$353	O.K.	
172										
173 CORPORATE OPERATIONS EXPENSE:										
174										
175 Exec. and Planning, Alloc.	\$51,384	N64	\$4,586	\$7,808	\$0	\$26,441	\$12,342	\$208	O.K.	
176 Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O.K.	
177										
178 Total Exec. and Planning	\$51,384		\$4,586	\$7,808	\$0	\$26,441	\$12,342	\$208	O.K.	
179										
180 Admn. & General, Allocable	\$58,518	N64	\$5,222	\$8,892	\$0	\$30,111	\$14,055	\$237	O.K.	
181 Admn. & General, Direct	31,243	Direct	3,689	6,282	0	21,272	0	0	O.K.	
182										
183 Total Admn. and Gen.	\$89,761		\$8,911	\$15,173	\$0	\$51,384	\$14,055	\$237	O.K.	
184										
185 TOTAL CORPORATE OPERATIONS	\$141,145		\$13,497	\$22,981	\$0	\$77,824	\$26,397	\$446	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	0	Direct	231	327	0	1,051	0	8	O.K.	
191										
192										
193 Total Non-income Taxes	\$1,617		\$231	\$327	\$0	\$1,051	\$0	\$8	O.K.	
194										
195 TOTAL OPER. EXP. AND TAXES	\$364,653		\$35,551	\$67,640	\$0	\$212,844	\$47,285	\$1,333	O.K.	

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME _____ McCOOK COOP TELEPHONE CO.
 PERIOD ADDRESSED _____ ENDING DECEMBER 31, 1996
 RUN DATE AND TIME _____ 30-May-97 _____ 08:50:22 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	898,204	---	---	---	---	---	---	---	---
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	488,487	---	---	---	---	---	---	---	---
38 CAT 2 Tandem Sw, Direct	0	---	0	---	0	---	0	---	0
39 CAT 3 Local Sw, Allocable	1,248,853	---	---	---	---	---	---	---	---
40 CAT 3 Local Sw, Direct	0	---	0	---	0	---	0	---	0
41 CAT 4.12 Exchange Trunk	17,767	---	---	---	---	---	---	---	---
42 CAT 4.12 Exch. Tr. Direct	0	---	0	---	0	---	0	---	0
43 CAT 4.13 Exch. Ln. Msg., PL & WATS	54,752	---	---	---	---	---	---	---	---
44 Reserved	0	---	---	---	---	---	---	---	---
45 CAT 4.13 Direct	0	---	0	---	0	---	0	---	0
46 CAT 4.23 Message, PL & WATS	398,527	---	---	---	---	---	---	---	---
47 Reserved	0	---	---	---	---	---	---	---	---
48 CAT 4.23 Direct	507	---	0	---	0	---	0	507	507
49 CAT 4.3 H/R Message	0	---	---	---	---	---	---	---	---
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

McCOOK COOP TELEPHONE CO.
ENDING DECEMBER 31, 1996

Intrastate

***** 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	0
71 Reserved	0	--	---	---	---	---	---	---	---
72 Reserved	0	--	---	---	---	---	---	---	---
73 CAT 1.3 Joint Msg., Cat. 1.1 & 1.2 PL	1,173,438	---	---	---	---	---	---	---	---
74 Other CAT 1 C&WF	0	--	0	0	0	0	0	0	0
75 CAT 2 C&WF	14,809	---	---	---	---	---	---	---	---
76 CAT 2 C&WF, Wideband	0	--	0	0	0	0	0	0	0
77 CAT 3 Joint Message & PL/WATS	906,787	---	---	---	---	---	---	---	---
78 Reserved	0	--	---	---	---	---	---	---	---
79 CAT 3 Direct	984	---	0	0	0	0	984	984	984
80 CAT 4 Message	0	--	---	---	---	---	---	---	---
81 CAT 4 WATS	0	--	0	0	0	0	0	0	0
82 CAT 4 Direct	0	--	0	0	0	0	0	0	0
83 Allocable Support Leases	0	--	---	---	---	---	---	---	---
84 Direct Support Leases	0	--	0	0	0	0	0	0	0
85 COE Operator	0	--	---	---	---	---	---	---	---
86 COE Tandem Switch	0	--	---	---	---	---	---	---	---
87 COE Local Switch	0	--	---	---	---	---	---	---	---
88 COE Transmission	0	--	---	---	---	---	---	---	---
89 COE Direct	0	--	0	0	0	0	0	0	0
90 IOT Leases	0	--	0	0	0	0	0	0	0
91 C&WF Leases	0	--	0	0	0	0	0	0	0
92 Leasehold Imp. Land etc.	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	0
97 Leasehold Imp. C&WF	0	--	0	0	0	0	0	0	0
98 Leasehold Imp. Other	0	--	0	0	0	0	0	0	0
99 Allocable Acct. No. 2690	0	--	---	---	---	---	---	---	---
100 Direct Acct. No. 2690	0	--	0	0	0	0	0	0	0
101 Materials and Supplies	51,587	---	---	---	---	---	---	---	---
102 RTB Stock	0	--	---	---	---	---	---	---	---
103 Tele. Pkt. Adjust. - Alloc.	0	--	---	---	---	---	---	---	---
104 Tele. Pkt. Adjust. - Direct	0	--	0	0	0	0	0	0	0
105 Other Ass'ts, Net	0	--	0	0	0	0	0	0	0
106 Other Liab., Def. Cr., Net	0	--	0	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

McCOOK COOP TELEPHONE CO.
ENDING DECEMBER 31, 1996

Intrastate

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service				Private Line		TOTAL INTRASTATE
				InterLATA	IntraLATA	interLATA	IntraLATA			
				(E)	(F)	(G)	(H)			
(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.	40,076	---	---	---	---	---	---	---	---	
126 TPUC -- Long Term, Direct	0	---	0	---	0	---	0	---	0	
127										
128 RESERVES AND DEFERRALS:										
129 Acc. Depr. Support Assets	379,600	---	---	---	---	---	---	---	---	
130 Acc. Depr. COE Switching	751,283	---	---	---	---	---	---	---	---	
131 Acc. Depr. COE Operator	0	---	---	---	---	---	---	---	---	
132 Acc. Depr. COE Transmission	226,327	---	---	---	---	---	---	---	---	
133 Acc. Depr. IOT Equipment	0	---	---	---	---	---	---	---	---	
134 Acc. Depr. Cable and Wire Facilities	1,122,002	---	---	---	---	---	---	---	---	
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. Del. IT Support Assets	0	---	---	---	---	---	---	---	---	
140 Acc. Del. IT COE Switching	0	---	---	---	---	---	---	---	---	
141 Acc. Del. IT COE Operator	0	---	---	---	---	---	---	---	---	
142 Acc. Del. IT COE Trans.	0	---	---	---	---	---	---	---	---	
143 Acc. Del. IT IOT Equipment	0	---	---	---	---	---	---	---	---	
144 Acc. Del. IT C&WF	0	---	---	---	---	---	---	---	---	
145 Acc. Del. 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.	7,555	---	---	---	---	---	---	---	---	
151 General Support, Direct	0	---	0	---	0	---	0	---	0	
152 Central Office Eq., Alloc.	38,235	---	---	---	---	---	---	---	---	
153 Central Office Eq., Direct	0	---	0	---	0	---	0	---	0	
154 Cust. Premises Equip.	0	---	---	---	---	---	---	---	---	
155 Coinless Pay Phone Exp.	0	---	---	---	---	---	---	---	---	
156 Other IOT	0	---	---	---	---	---	---	---	---	
157 IOT Direct	0	---	0	---	0	---	0	---	0	
158 Cable & Wire, Alloc.	44,881	---	---	---	---	---	---	---	---	
159 Cable & Wire, Direct	0	---	0	---	0	---	0	---	0	

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

McCOOK COOP TELEPHONE CO.
ENDING DECEMBER 31, 1996

Intrastate

***** 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)	
176 Oth. Ptl. and Equip., Alloc.	0	---	---	---	---	---	---	---
177 Oth. Ptl. and Equip., Direct	0	---	0	---	0	---	0	0
178 Network Operations, Alloc.	19,304	---	---	---	---	---	---	---
179 Network Operations, Direct	0	---	0	---	0	---	0	0
180 Total Access Expense	0	---	0	---	0	---	0	0
181 Depr., Support Assets	64,389	---	---	---	---	---	---	---
182 Depr., COE Switching	127,119	---	---	---	---	---	---	---
183 Depr., COE Operator	0	---	---	---	---	---	---	---
184 Depr., COE Transmission	44,637	---	---	---	---	---	---	---
185 Depr., IOT Equipment	0	---	---	---	---	---	---	---
186 Depr., C&W Facilities	92,278	---	---	---	---	---	---	---
187 Amort., Tangible Assets	0	---	---	---	---	---	---	---
188 Amort., Intangible Assets	0	---	---	---	---	---	---	---
189 Other Amortization	0	---	0	---	0	---	0	0
190 Direct Assigned Amort.	0	---	0	---	0	---	0	0
191 Marketing, Allocable	0	---	---	---	---	---	---	---
192 Marketing, Direct	0	---	0	---	0	---	0	0
193 Operator Service, Alloc.	0	---	---	---	---	---	---	---
194 Operator Service, Direct	0	---	0	---	0	---	0	0
195 Classified Directory	0	---	0	---	0	---	0	0
196 Alphabetical Directory	0	---	---	---	---	---	---	---
197 Foreign Directory	0	---	---	---	---	---	---	---
198 Bus. Ofc., EU Presubscription	636	---	---	---	---	---	---	---
199 Bus. Ofc., EU MTS & WATS	4,435	---	---	---	---	---	---	---
200 Bus. Ofc., EU Access, P/L & all Other	5,865	---	---	---	---	---	---	---
201 Bus. Ofc., IXC Special Access	0	---	---	---	---	---	---	---
202 Bus. Ofc., IXC Switched Access	0	---	---	---	---	---	---	---
203 Bus. Ofc., IXC B & C Services	0	---	---	---	---	---	---	---
204 Coin Collect & Admin.	0	---	---	---	---	---	---	---
205 Cust. Svc., Direct	0	---	0	---	0	---	0	0
206 Cust. Serv., Msg. Process	9,062	---	---	---	---	---	---	---
207 Cust. Serv., Other B&C	26,214	---	---	---	---	---	---	---
208 Cust. Serv., CABS	39,150	---	---	---	---	---	---	---
209 Cust. Serv., EU Common Line	1,380	---	1,380	---	0	---	0	0
210 Other Cust. Serv., Alloc.	6,656	---	---	---	---	---	---	---
211 Other Cust. Serv., Direct	100	---	100	---	0	---	0	0
212 Exec. and Planning, Alloc.	119,993	---	---	---	---	---	---	---
213 Exec. and Planning, Direct	0	---	0	---	0	---	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

McCook COOP TELEPHONE CO.
ENDING DECEMBER 31, 1996

***** FCC PART 36 *****		TOTAL COMPANY	Source/ Allocator	Other	Interstate		Intrastate		TOTAL INTRASTATE		
(A)	(B)				(C)	(D)	Private Line			Private Line	
							InterLATA	IntraLATA		InterLATA	IntraLATA
					(E)	(F)	(G)	(H)	(I)		
271	Working Loops	771	---	17	0	0	0	4	4		
272	Equivalent Interexchange Cct. Miles	3,139	---	0	0	0	0	0	0		
273	Interexchange Circuit Terminations	295	---	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 Neum at terryne@puc.state.sd.us. Faxing the address to the Commission at 605-773-3809.

14-52-3428
U S WEST, Inc.
1801 California Street, Suite 5100
Denver, Colorado 80202
303 672 2810
Facsimile 303 295-7099

USWEST

William P. Heaston
Senior Attorney

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 19 1997
SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

IN THE MATTER OF THE ESTABLISHMENT)
OF SWITCHED ACCESS RATES FOR) Docket No. TC97-065
McCOOK COOPERATIVE TELEPHONE)
COMPANY)

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
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 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

McCook Cooperative Telephone Company
of Salem, South Dakota
c/o Martin and Associates, Inc.
1515 North Sanborn Boulevard
Mitchell, SD 57301-1021

U S WEST Communications, Inc.

Maiza Beck

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

IN THE MATTER OF THE ESTABLISHMENT) OF SWITCHED ACCESS RATES FOR) MCCOOK COOPERATIVE TELEPHONE) COMPANY)))))))))))	ORDER GRANTING PETITION TO INTERVENE; ORDER ASSESSING FILING FEE TC97-065
---	---------------------------------	---

On June 4, 1997, McCook Cooperative Telephone Company (McCook) 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, McCook 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 McCook 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: *Debra Kacho*

Date: 7/30/97

(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

TC97-065

September 26, 1997

Mr. Harlan Best
Deputy Director
Public Utilities Commission
State of South Dakota
500 East Capitol
Pierre, SD 57501

RECEIVED

SEP 25 1997

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

Ref: SD 5178 - 1.7

Dear Harlan:

Per your request, we are enclosing information associated with the filing made to the South Dakota PUC on June 2, 1997 for McCook Cooperative Telephone Company. We are providing the following documentation supporting the known and measurable change reclassification entries that were implemented into the cost study:

Reclassification Entry #18

- McCook switch upgrade summary sheet
- Switch upgrade contract #1750, and the associated amendment to the contract
- Account analysis of A/C #2003.3-20-96 and A/C #2003.3-15-96
- 1997 account detail as of 5/7/97 for A/C #2003.3-20-96
- COE / CPR Relay Rack CE-3 for each of the four exchanges for use in figuring retirements

Reclassification Entry #19

- Alexandria buried fiber summary sheet
- Buried fiber and copper contract #2003.3-1-97
- Martin and Associates, Inc. invoice file and master file listing of engineering billed to McCook Cooperative Telephone Company
- Written estimate for FMT-150 lightwave equipment

Reclassification Entry #20

- Salem buried fiber summary sheet
- Buried fiber and copper contract #2003.3-5-96
- Lightwave equipment contract #SD517, and the associated amendment to the contract
- Account analysis of A/C #2003.3-5-96



Martin and Associates, Inc.

CONSULTANTS • PROFESSIONAL ENGINEERS • COMPUTER SPECIALISTS

September 26, 1997

Page 2 of 2

Reclassification Entry #21

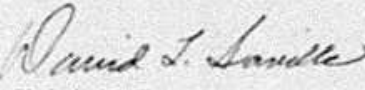
- Estimated summary of net plant changes worksheet
- Additional documents supporting the 2003 accounts (Telephone Plant Under Construction), including checks and invoices

I have also included a copy of the nonregulated worksheet, the operating agreement between McCook Cooperative Telephone Company and its subsidiary, and the Certification Statement.

The enclosed information is being provided on a proprietary basis and should be treated as such.

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

Sincerely,
Martin and Associates, Inc.


for Christie M. Terveen

CMT/srd
enclosure: Supporting Data
Certification Statement
cc: Lanny Johnson, Manager



Martin and Associates, Inc.

CONSULTANTS • PROFESSIONAL ENGINEERS • COMPUTER SPECIALISTS

I am Don Lee. I hereby certify that I have overall responsibility for the preparation of all data in the attached 1996 Intrastate Switched Access filing for

McCook Cooperative Telephone Company

and that I am authorized to execute this certification. Based on information known to me or provided to me by employees responsible for the preparation of the data in this submission, I hereby certify that the data has been examined and reviewed and is complete, accurate, and consistent with the rules of the South Dakota Public Utilities Commission, to the best of my knowledge.

Date:

9-26-97

Certifying Signature:

Don Lee

Name:

Don Lee

Title:

Director of Settlements

Certification.doc

CONFIDENTIAL 1

TC97-065



Martin and Associates, Inc.

CONSULTANTS • PROFESSIONAL ENGINEERS • COMPUTER SPECIALISTS

November 11, 1997

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

RECEIVED
NOV 17 1997
SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

Ref: SD 5178 - 1.7

Dear Mr. Bullard:

The 1996 Intrastate Switched Access Cost Study for McCook Cooperative Telephone Company, which was filed with the PUC on June 2, 1997, has been reviewed by the PUC staff. During their review, the PUC staff proposed that McCook Cooperative Telephone Company make some revisions to its 1996 Test Year Cost Study.

McCook Cooperative has made revisions to its cost study and is under the assumption that these revisions do not set any precedent for future cost studies to be filed by McCook Cooperative 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 diskette.
- 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.

Christi M. Terveen

CMT/bkk
enclosures: Revised Program Diskette (1)
Revised PUC Summary Forms (5)

cc: Lanny Johnson - Manager (w/encl.)

RECEIVED

NOV 12 1997

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

**1996 Cost Study -
As Revised 11/10/97
for
McCook Cooperative Telephone
Company
Salem, South Dakota**

Prepared by:

Martin and Associates, Inc.

1515 N. Sanborn Blvd.

Mitchell, SD 57301-1021

(605)996-9646

AS REVISED 11-10-97

McCOOK COOP TELEPHONE CO

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

Intrastate Toll Revenue Requirement Summary		Part 36 Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)			
INTRALATA:											
15	Net Investment	\$1,154,336	J13	\$140,463	\$253,873	\$0	\$746,942	\$0	\$5,057	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	\$115,434		\$14,846	\$25,387	\$0	\$74,694	\$0	\$506	O.K.	
19	Return Adjustments	0	J18-20	0	0	0	0	0	0	O.K.	
20											
21	Net Return on Rate Base	\$115,434		\$14,846	\$25,387	\$0	\$74,694	\$0	\$506	O.K.	
22	Income Taxes	0	J31-32	0	0	0	0	0	0	O.K.	
23	Expenses and Other Taxes	376,531	J33-35, 40	37,349	70,156	0	220,381	49,265	1,379	O.K.	
24											
25	Total IntralATA Rev. Req.	\$493,964		\$52,196	\$95,543	\$0	\$295,075	\$49,265	\$1,885	O.K.	
26		*****		*****	*****	*****	*****	*****	*****		
27											
28											
29	INTERLATA:										
30											
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.	\$493,964		\$52,196	\$95,543	\$0	\$295,075	\$49,265	\$1,885		
		*****		*****	*****	*****	*****	*****	*****		
	ACCESS ELEMENT MINUTES OF USE			2,699,169	2,699,169	2,699,169	2,699,169				
	ACCESS RATE PER MINUTE	\$0.164056		\$0.019338	\$0.035397		\$0.109321				

MCCOY COOP TELEPHONE CO.

***** FCC PART 36 ***** Revenue Requirement Summary	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 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%	---	0.00%	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%	3.00%	
16										
17										
18 Net Investment	\$2,842,455	C68	\$1,688,119	\$0	\$1,148,407	\$0	\$4,929	\$1,154,336	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	\$284,245		\$168,812	\$0	\$114,941	\$0	\$493	\$115,434	O.K.	
22										
23 AFUDC	0	H43	0	0	0	0	0	0	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	\$284,245		\$168,812	\$0	\$114,941	\$0	\$493	\$115,434	O.K.	
28										
29 Contributions	0	H52	0	0	0	0	0	0	O.K.	
30 Interest Expense	162,646	H44	96,651	0	65,718	0	278	65,995	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	\$121,599		\$72,161	\$0	\$49,223	\$0	\$215	\$49,438	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	821,905	I196	458,194	0	362,596	0	1,115	363,712	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	\$1,106,150		\$627,005	\$0	\$477,537	\$0	\$1,008	\$479,145	O.K.	
45 Gross Receipts Taxes	34,211	Formula	19,392	0	14,769	0	50	14,819	O.K.	
46 Other Revenue Taxes	0	V251	0	0	0	0	0	0	O.K.	
47										
TOTAL REVENUE REQUIREMENT	\$1,140,361		\$646,398	\$0	\$492,306	\$0	\$1,658	\$493,964	O.K.	

McCOOK COOP TELEPHONE CO.

Intrastate

***** 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	\$898,204	D33	\$532,989	\$0	\$363,575	\$0	\$1,641	\$365,215	O.K.
14									
15 COE Operator Equipment	\$0	D43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 COE Switching Equipment	1,737,340	D68	1,089,116	0	648,224	0	0	648,224	O.K.
17 COE Transmission Equipment	471,553	D85	213,907	0	256,855	0	791	257,646	O.K.
18									
19 Total COE	\$2,208,893		\$1,203,023	\$0	\$905,079	\$0	\$791	\$905,870	O.K.
20 Info. Orig./Term. Equipment	0	D94	0	0	0	0	0	0	O.K.
21 Cable and Wire Facilities	2,096,018	D137	1,251,483	0	837,463	0	7,072	844,535	O.K.
22									
23 Total COE, HOT, C&WF	\$4,304,911		\$2,554,507	\$0	\$1,742,541	\$0	\$7,863	\$1,750,404	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	\$5,203,115		\$3,087,495	\$0	\$2,106,116	\$0	\$9,504	\$2,115,620	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	40,076	D218-219	23,781	0	16,222	0	73	16,295	O.K.
37 Tel. Plt. Adjustment	0	D220-221	0	0	0	0	0	0	O.K.
38									
39 Total Other Tel. Plt.	\$40,076		\$23,781	\$0	\$16,222	\$0	\$73	\$16,295	O.K.
40									
41									
42 TOTAL TELEPHONE PLANT	\$5,243,191		\$3,111,276	\$0	\$2,122,338	\$0	\$9,577	\$2,131,915	O.K.

McCOOK COOP TELEPHONE CO.

***** 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	898,204	H33	532,989	0	363,575	0	1,641	365,215	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	\$898,204		\$532,989	\$0	\$363,575	\$0	\$1,641	\$365,215	O.K.
32									
33 Tot. Land and Support Assets	\$898,204		\$532,989	\$0	\$363,575	\$0	\$1,641	\$365,215	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	\$488,487	G26	\$183,101	\$0	\$305,386	\$0	\$0	\$305,386	O.K.
47 CAT 2 Tandem Sw. Direct		V38	0	0	0	0	0	0	O.K.
48									
49 Total CAT 2	\$488,487		\$183,101	\$0	\$305,386	\$0	\$0	\$305,386	O.K.

McCOOK COOP TELEPHONE CO

***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
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	\$5,203,115		\$3,087,495	\$0	\$2,106,116	\$0	\$9,504	\$2,115,620		O.K.

McCOOK COOP TELEPHONE CO.

Intrastate

***** FCC PART 36 ***** Plant Investment Detail (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Message Telephone Service		Private Line		TOTAL INTRASTATE (I)	
				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.	40,076	H35	23,781	0	16,222	0	73	16,295	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	\$40,076		\$23,781	\$0	\$16,222	\$0	\$73	\$16,295	O.K.

McCOOK COOP TELEPHONE CO.

----- FCC PART 36 ----- Functional Distribution of Selected Investments	Private Line									
	TOTAL COMPANY	Joint Use Message	Interstate		Intrastate		Extended Area Service	Other		
			Inter-LATA	Intra-LATA	Inter-LATA	Intra-LATA				
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 TRANS. CCT EQUIPMENT:										
14 Working Loops	771	750	0	0	0	4	0	17	O.K.	
15 Avg. Cost per Loop	71.01	71.01	71.01	71.01	71.01	71.01	71.01	71.01		
17										
18 CAT 4.13 Exch Ln. Invest.	\$54,752	\$53,261	\$0	\$0	\$0	\$284	\$0	\$1,207		
19										
20										
21 Circuit Terminations	295	295	0	0	0	0	0	0	O.K.	
22 Avg. Cost per Termination	1,350.94	1,350.94	1,350.94	1,350.94	1,350.94	1,350.94	1,350.94	1,350.94		
23										
24 CAT 4.23 Other IX	\$398,527	\$398,527	\$0	\$0	\$0	\$0	\$0	\$0		
25										
26										
27 C&WF INVESTMENT:										
28										
29 Working Loops	771	750	0	0	0	4	0	17		
30 Loops Factor	1.000000	0.972763	0.000000	0.000000	0.000000	0.005188	0.000000	0.022049	O.K.	
31 CAT 1 Exchange C&WF	\$1,173,438	\$1,141,477	\$0	\$0	\$0	\$8,088	\$0	\$25,873		
32										
33										
34 Equivalent IX Circuit Miles	3,139	3,139	0	0	0	0	0	0	O.K.	
35 IX Cct. Miles Factor	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		
36 CAT 3 Interexch. C&WF	\$906,787	\$906,787	\$0	\$0	\$0	\$0	\$0	\$0		

McCOOK COOP TELEPHONE CO

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		
				(E)	(F)	(G)	(H)	(I)			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)			
13 Support Assets	1.000000	D31	0.593394	0.000000	0.404780	0.000000	0.001827	0.406606	O.K.		
14 Land and Support Assets	1.000000	D33	0.593394	0.000000	0.404780	0.000000	0.001827	0.406606	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	0.374833	0.000000	0.625167	0.000000	0.000000	0.625167	O.K.		
18 COE Local Switching	1.000000	D66	0.725478	0.000000	0.274522	0.000000	0.000000	0.274522	O.K.		
19 COE Total Switching	1.000000	D68	0.626887	0.000000	0.373113	0.000000	0.000000	0.373113	O.K.		
20 COE Transmission	1.000000	D85	0.453622	0.000000	0.544700	0.000000	0.001678	0.546378	O.K.		
21 Total COE	1.000000	C19	0.589899	0.000000	0.409743	0.000000	0.000358	0.410101	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	0.751621	0.000000	0.243191	0.000000	0.005188	0.248379	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	0.390730	0.000000	0.608186	0.000000	0.001084	0.609270	O.K.		
30 C&WF CAT 4	0.000000	D135	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.		
31 Total C&WF	1.000000	D137	0.597077	0.000000	0.399549	0.000000	0.003374	0.402923	O.K.		
32											
33 Total Equipment	1.000000	C23	0.593394	0.000000	0.404780	0.000000	0.001827	0.406606	O.K.		
34											
35 TPIS	1.000000	C32	0.593394	0.000000	0.404780	0.000000	0.001827	0.406606	O.K.		
36 TPIS, excl. Acct. No. 2690	1.000000	D189	0.593394	0.000000	0.404780	0.000000	0.001827	0.406606	O.K.		
37											
38 Pl. Hold. 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 PLUC	1.000000	C36	0.593394	0.000000	0.404780	0.000000	0.001827	0.406606	O.K.		
44 Net Telephone Plant	1.000000	C61	0.594240	0.000000	0.404053	0.000000	0.001707	0.405760	O.K.		
45 Total Net Investment	1.000000	C68	0.593895	0.000000	0.404371	0.000000	0.001734	0.406106	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	0.546496	0.000000	0.452853	0.000000	0.000655	0.453507	-3.4585322E-06		
49											
50 Total "BIG THREE" Expenses	-0.000000	I170	0.571407	0.000000	0.427260	0.000000	0.001335	0.428595	-1.6486584E-06		
51											
52 Corporate Operations Expense	1.000000	I185	0.515635	0.000000	0.483191	0.000000	0.001175	0.484367	-1.4514746E-06		

McCOOK COOP TELEPHONE CO

Intrastate

***** FCC PART 36 ***** Operating Expenses and Taxes (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Message Telephone Service		Private Line		TOTAL INTRASTATE (I)	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
				(E)	(F)	(G)	(H)		
13 PLANT SPEC. OPER. EXPENSE:									
14									
15 Network Support, Alloc.	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Network Support, Direct	0	V149	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.	\$3,821	H14	\$2,267	\$0	\$1,547	\$0	\$7	\$1,554	O.K.
21 General Support, Direct	0	V151	0	0	0	0	0	0	O.K.
22									
23 Total General Support Exp.	\$3,821		\$2,267	\$0	\$1,547	\$0	\$7	\$1,554	O.K.
24									
25 Central Office Eq., Alloc.	\$38,235	H21	\$22,555	\$0	\$15,667	\$0	\$14	\$15,680	O.K.
26 Central Office Eq., Direct	0	V153	0	0	0	0	0	0	O.K.
27									
28 Total COE Exp.	\$38,235		\$22,555	\$0	\$15,667	\$0	\$14	\$15,680	O.K.
29									
30 Cust. Premises Equip.	\$0	H24	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31 Coinless Pay Phone	0	G18	0	0	0	0	0	0	O.K.
32 Other IOT	0	H23	0	0	0	0	0	0	O.K.
33 IOT Direct	0	V157	0	0	0	0	0	0	O.K.
34									
35 Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
36									
37 Cable & Wire, Alloc.	\$44,881	H31	\$26,797	\$0	\$17,932	\$0	\$151	\$18,084	O.K.
38 Cable & Wire, Direct	0	V159	0	0	0	0	0	0	O.K.
39									
40 Total CAWF Exp.	\$44,881		\$26,797	\$0	\$17,932	\$0	\$151	\$18,084	O.K.
41									
42 TOTAL PLT. SPEC. OPER. EXP.	\$86,937		\$51,820	\$0	\$35,145	\$0	\$172	\$35,317	O.K.
43									
44 TOTAL PLT. SPEC., ex SUPPORT	\$83,116		\$49,352	\$0	\$33,599	\$0	\$165	\$33,764	O.K.

McCOOK COOP TELEPHONE CO.

***** FCC PART 36 ***** Operating Expenses and Taxes (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)		
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.	\$19,315	H33	\$11,461	\$0	\$7,818	\$0	\$35	\$7,854	O.K.
66 Network Operations, Direct	0	V179	0	0	0	0	0	0	O.K.
67									
68 Total Network Oper. Exp.	\$19,315		\$11,461	\$0	\$7,818	\$0	\$35	\$7,854	O.K.
69									
70 Total Access Expenses	\$0	V180	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
71									
72 Depr., Support Assets	\$64,389	H13	\$38,208	\$0	\$26,063	\$0	\$118	\$26,181	O.K.
73 Depr., COE Switching	127,119	H19	79,689	0	47,430	0	0	47,430	O.K.
74 Depr., COE Operator	0	H16	0	0	0	0	0	0	O.K.
75 Depr., COE Transmission	44,637	H20	20,248	0	24,314	0	75	24,389	O.K.
76 Depr., IOT Equipment	0	H25	0	0	0	0	0	0	O.K.
77 Depr., C&W Facilities	92,278	H31	55,097	0	36,870	0	311	37,181	O.K.
78 Depr., PHFU	0	H38	0	0	0	0	0	0	O.K.
79									
80 Total Depreciation Expense	\$328,423		\$193,243	\$0	\$134,676	\$0	\$504	\$135,180	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.	\$328,423		\$193,243	\$0	\$134,676	\$0	\$504	\$135,180	O.K.
90									
91 TOTAL NON-SPEC OPER. EXP.	\$347,738		\$204,704	\$0	\$142,495	\$0	\$539	\$143,034	O.K.

McCOOK COOP TELEPHONE CO.

***** 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.	\$6,856	H48	\$3,637	\$0	\$3,014	\$0	\$4	\$3,019	O.K.	
157 Other Cust. Serv., Direct	100	V211	100	0	0	0	0	0	O.K.	
158										
159 Total Other Cust. Serv.	\$6,756		\$3,737	\$0	\$3,014	\$0	\$4	\$3,019	O.K.	
160										
161 TOTAL CUSTOMER OPER. EXP.	\$93,498		\$51,142	\$0	\$42,296	\$0	\$61	\$42,357	O.K.	
162										
163										
164 "BIG-THREE" EXPENSES:										
165										
166 Total Pr. Spec., ex Support	\$83,116	44	\$49,352	\$0	\$33,599	\$0	\$165	\$33,764	O.K.	
167 Total Network Oper. Exp.	19,315	68	11,461	0	7,818	0	35	7,854	O.K.	
168 Total Customer Operat:	93,498	161	51,142	0	42,296	0	61	42,357	O.K.	
169										
170 TOTAL "BIG THREE" EXPENSES	\$195,929		\$111,955	\$0	\$83,713	\$0	\$262	\$83,974	O.K.	
171										
172										
173 CORPORATE OPERATIONS EXPENSE:										
174										
175 Exec. and Planning, Alloc.	\$120,154	H50	\$68,657	\$0	\$51,337	\$0	\$160	\$51,497	O.K.	
176 Exec. and Planning, Direct	0	V213	0	0	0	0	0	0	O.K.	
177										
178 Total Exec. and Planning	\$120,154		\$68,657	\$0	\$51,337	\$0	\$160	\$51,497	O.K.	
179										
180 Admin. & General, Allocable	\$136,834	H50	\$78,188	\$0	\$58,464	\$0	\$183	\$58,646	O.K.	
181 Admin. & General, Direct	34,912	V231	3,669	0	31,243	0	0	31,243	O.K.	
182										
183 Total Admin. and Gen.	\$171,746		\$81,857	\$0	\$89,707	\$0	\$183	\$89,889	O.K.	
184										
185 TOTAL CORPORATE OPERATIONS	\$291,900		\$150,514	\$0	\$141,044	\$0	\$343	\$141,387	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	1,832	V233	215	0	1,617	0	0	1,617	O.K.	
192										
193 Total Non-income Taxes	\$1,832		\$215	\$0	\$1,617	\$0	\$0	\$1,617	O.K.	
194										
195										
196 TOTAL OPER. EXP. AND TAXES	\$821,906		\$458,194	\$0	\$362,596	\$0	\$1,115	\$363,712	O.K.	

McCOOK COOP TELEPHONE CO.

		Intrastate								
***** FCC PART 36 ***** Operating Expenses and Taxes		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(I)		
156 Other Cust. Serv., Alloc.	\$6,656	H48	\$3,637	\$0	\$3,014	\$0	\$4	\$3,019	O.K.	
157 Other Cust. Serv., Direct	100	V211	100	0	0	0	0	0	O.K.	
158										
159 Total Other Cust. Serv.	\$6,756		\$3,737	\$0	\$3,014	\$0	\$4	\$3,019	O.K.	
160										
161 TOTAL CUSTOMER OPER. EXP.	\$93,498		\$51,142	\$0	\$42,296	\$0	\$61	\$42,357	O.K.	
162										
163										
164 "BIG-THREE" EXPENSES:										
165										
166 Total Pr. Spec., ex Support	\$83,116	44	\$49,352	\$0	\$33,599	\$0	\$165	\$33,764	O.K.	
167 Total Network Oper. Exp.	19,315	68	11,461	0	7,818	0	35	7,854	O.K.	
168 Total Customer Operations	93,498	161	51,142	0	42,296	0	61	42,357	O.K.	
169										
170 TOTAL "BIG THREE" EXPENSES	\$195,929		\$111,955	\$0	\$33,713	\$0	\$262	\$83,974	O.K.	
171										
172										
173 CORPORATE OPERATIONS EXPENSE:										
174										
175 Exec. and Planning, Alloc.	\$120,154	H50	\$68,657	\$0	\$51,337	\$0	\$160	\$51,497	O.K.	
176 Exec. and Planning, Direct	0	V213	0	0	0	0	0	0	O.K.	
177										
178 Total Exec. and Planning	\$120,154		\$68,657	\$0	\$51,337	\$0	\$160	\$51,497	O.K.	
179										
180 Admin. & General, Allocable	\$136,834	H50	\$78,188	\$0	\$58,464	\$0	\$183	\$58,646	O.K.	
181 Admin. & General, Direct	34,912	V231	3,669	0	31,243	0	0	31,243	O.K.	
182										
183 Total Admin. and Gen.	\$171,746		\$81,857	\$0	\$89,707	\$0	\$183	\$89,889	O.K.	
184										
185 TOTAL CORPORATE OPERATIONS	\$291,900		\$150,514	\$0	\$141,044	\$0	\$343	\$141,387	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	1,632	V233	215	0	1,617	0	0	1,617	O.K.	
192										
193 Total Non-income Taxes	\$1,632		\$215	\$0	\$1,617	\$0	\$0	\$1,617	O.K.	
194										
195										
196 TOTAL OPER. EXP. AND TAXES	\$821,905		\$458,194	\$0	\$362,596	\$0	\$1,115	\$363,712	O.K.	

McCOOK COOP TELEPHONE CO

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

(A)	Part 36 IntraLATA Total (B)	Source (C)	Common Line (D)	Local Switching (E)	Information (F)	Common Transport (G)	Billing and Collection (H)	Other (I)	
13 Land and Support Assets	\$365,215	L25	\$3,319	\$85,465	\$0	\$274,471	\$0	\$1,960	O.K.
14 Central Office Equipment	\$905,870	L70	\$13,315	\$342,838	\$0	\$548,926	\$0	\$791	O.K.
16 Info. Term./Orig. Equipment	0	L78	0	0	0	0	0	0	O.K.
17 Cable and Wire Facilities	844,535	L117	285,369	0	0	552,094	0	7,072	O.K.
18 Total COE, IOT, C&WF	\$1,750,404		\$298,684	\$342,838	\$0	\$1,101,019	\$0	\$7,863	O.K.
20 Total Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
21 Total Tele. Pl. ex Intang.	\$2,115,620		\$302,004	\$428,303	\$0	\$1,375,490	\$0	\$9,823	O.K.
22 Total Intangible Assets	0	L144	0	0	0	0	0	0	O.K.
23 Total Plant in Service	\$2,115,620		\$302,004	\$428,303	\$0	\$1,375,490	\$0	\$9,823	O.K.
24 Total Pl. Held Future Use	0	L147	0	0	0	0	0	0	O.K.
25 Total ST PUC	0	L163	0	0	0	0	0	0	O.K.
26 Total LT PUC	16,295	L164	2,326	3,299	0	10,594	0	76	O.K.
27 Total Tel. Pl. Adjust.	0	L169	0	0	0	0	0	0	O.K.
28 TOTAL TELEPHONE PLANT	\$2,131,915		\$304,330	\$431,602	\$0	\$1,386,085	\$0	\$9,899	O.K.
30 less:									
31 Accum. Depr., Pl. in Serv.	1,010,402	M23	160,552	184,374	0	660,482	0	4,904	O.K.
32 Accum. Depr. PHFU	0	M27	0	0	0	0	0	0	O.K.
33 Accum. Amort. Tangible Pl.	0	M28	0	0	0	0	0	0	O.K.
34 Accum. Amort. Intangibles	0	M29	0	0	0	0	0	0	O.K.
35 Accum. Amort. Other	0	M30	0	0	0	0	0	0	O.K.
36 Accum. Def. Inc. Taxes, Net	0	M47	0	0	0	0	0	0	O.K.
37 plus:									
38 Other Assets	0	Direct	0	0	0	0	0	0	O.K.
39 NET TELEPHONE PLANT	\$1,121,513		\$143,778	\$247,228	\$0	\$725,602	\$0	\$4,905	O.K.
40 plus:									
41 Class B RTB Stock	0	L171	0	0	0	0	0	0	O.K.
42 Materials and Supplies	20,786	L173	2,967	4,208	0	13,514	0	97	O.K.
43 Cash Working Capital	12,037	L175	1,718	2,437	0	7,826	0	56	O.K.
44 Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.
45 NET INVESTMENT	\$1,154,336		\$148,463	\$253,873	\$0	\$746,942	\$0	\$5,057	O.K.

START

OF

RETAKE

McCOOK COOP TELEPHONE CO.

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	LAND AND SUPPORT ASSETS:									
14										
15	Land Assets, Message	\$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	\$363,575	N28	\$3,304	\$85,001	\$0	\$273,238	\$0	\$1,951	O.K.
21	Support Assets, Private Line	1,541	N28	15	384	0	1,233	0	8	O.K.
22										
23	Total Support Assets	\$365,215		\$3,319	\$85,485	\$0	\$274,471	\$0	\$1,960	O.K.
24										
25	Total Land and Supp. Assets	\$365,215		\$3,319	\$85,485	\$0	\$274,471	\$0	\$1,960	O.K.
26										
27	CENTRAL OFFICE EQUIPMENT:									
28										
29	Operator Sys., DA	\$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	\$305,386	(O)	\$0	\$0	\$0	\$305,386	\$0	\$0	O.K.
35	Tandem Assigned	0	Direct	0	0	0	0	0	0	O.K.
36										
37	Total Tandem Switching	\$305,386		\$0	\$0	\$0	\$305,386	\$0	\$0	O.K.
38										
39	Local Switching	\$342,838	(E)	\$0	\$342,838	\$0	\$0	\$0	\$0	O.K.
40	Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41										
42	Total Local Switching	\$342,838		\$0	\$342,838	\$0	\$0	\$0	\$0	O.K.
43										
44	Total Switching	\$648,224		\$0	\$342,838	\$0	\$305,386	\$0	\$0	O.K.

END

OF

RETAKE

MCDOOL COOP TELEPHONE CO.

***** 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	13,315	(D)	13,315	0	0	0	0	0	O.K.
60 COE Exch. Line - PL etc.	284	(I)	0	0	0	0	0	284	O.K.
61 COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	O.K.
62 COE Interexchange, Message	243,540	(G)	0	0	0	243,540	0	0	O.K.
63 COE Interexchange, PL	0	(I)	0	0	0	0	0	0	O.K.
64 COE Interexchange, Assigned	507	(G)	0	0	0	0	0	507	O.K.
65 COE HIR Message	0	(G)	0	0	0	0	0	0	O.K.
66 COE HIR Assigned	0	Direct	0	0	0	0	0	0	O.K.
67									
68 Total COE Transmission	\$257,646		\$13,315	\$0	\$0	\$243,540	\$0	\$791	O.K.
69									
70 Total Central Office Equip.	\$905,870		\$13,315	\$342,838	\$0	\$548,926	\$0	\$791	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	\$6,088	(I)	\$0	\$0	\$0	\$0	\$0	\$6,088	O.K.
83 Exchange Message	285,369	(D)	285,369	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	\$291,457		\$285,369	\$0	\$0	\$0	\$0	\$6,088	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	\$552,094	(G)	\$0	\$0	\$0	\$552,094	\$0	\$0	O.K.
94 Interexchange PL, WATS	0	(I)	0	0	0	0	0	0	O.K.
95 Interexchange Assigned	984	(G)	0	0	0	0	0	984	O.K.
96									
97 Total Interexchange C&WF	\$553,078		\$0	\$0	\$0	\$552,094	\$0	\$984	O.K.

McCOOK COOP TELEPHONE CO.

***** 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	\$905,870	L70	\$13,315	\$342,838	\$0	\$548,926	\$0	\$791	O.K.	
14 Info. Orig./Term. Eqpt	0	L78	0	0	0	0	0	0	O.K.	
15 C&W Facilities	844,535	L117	285,369	0	0	552,094	0	7,072	O.K.	
16										
17 Total	\$1,750,404		\$298,684	\$342,838	\$0	\$1,101,019	\$0	\$7,863	O.K.	
18 Factor	1.000000		0.170637	0.195862	0.000000	0.629009	0.000000	0.004492	O.K.	
19										
20 Sum. Sw., Trans., Other	\$1,451,720	17	\$0	\$342,838	\$0	\$1,101,019	\$0	\$7,863	O.K.	
21 Factor	1.000000		0.000000	0.236160	0.000000	0.758424	0.000000	0.005416	O.K.	
22										
23 Central Office Equipment	\$905,870	L70	\$13,315	\$342,838	\$0	\$548,926	\$0	\$791	O.K.	
24 Info. Orig./Term. Eqpt	0	L78	0	0	0	0	0	0	O.K.	
25 C&W, Excl. Exch. Message	559,166	L117-83	0	0	0	552,094	0	7,072	O.K.	
26										
27 Total	\$1,465,035		\$13,315	\$342,838	\$0	\$1,101,019	\$0	\$7,863	O.K.	
28 Factor	1.000000		0.009089	0.234013	0.000000	0.751531	0.000000	0.005367	O.K.	
29										
30 General Support Facilities	\$365,215	L25	\$3,319	\$85,465	\$0	\$274,471	\$0	\$1,960	O.K.	
31 Central Office Equipment	905,870	13	13,315	342,838	0	548,926	0	791	O.K.	
32 Info. Orig./Term. Eqpt	0	14	0	0	0	0	0	0	O.K.	
33 C&W Facilities	844,535	15	285,369	0	0	552,094	0	7,072	O.K.	
34 Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.	
35										
36 Total	\$2,115,620		\$302,004	\$428,303	\$0	\$1,375,490	\$0	\$9,823	O.K.	
37 Factor	1.000000		0.142749	0.202448	0.000000	0.650159	0.000000	0.004643	O.K.	
38										
39 Sum. Com. Ln., Sw., Trans.	\$2,105,797	36	\$302,004	\$428,303	\$0	\$1,375,490	\$0	\$0	O.K.	
40 Factor	1.000000		0.143415	0.203392	0.000000	0.653192	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 JOT Cat. 1 Factor	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.	
44										
45 Total TRIS	\$2,115,620	K26	\$302,004	\$428,303	\$0	\$1,375,490	\$0	\$9,823	O.K.	
46 Factor	1.000000		0.142749	0.202448	0.000000	0.650159	0.000000	0.004643	O.K.	

McCOOK COOP TELEPHONE CO

***** FCC PART 69 ***** Apportionment Factors		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
60 Interstate Equip. Factor	0.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	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	\$85,528	O171	\$7,748	\$12,609	\$0	\$43,659	\$20,888	\$344		O.K.
64 Factor	1.000000		0.090588	0.150698	0.000000	0.510461	0.244221	0.004024		0
65										
66 Net Investment	\$1,154,336	J13	\$148,463	\$253,873	\$0	\$746,942	\$0	\$5,057		O.K.
67 Factor	1.000000		0.128613	0.219930	0.000000	0.647075	0.000000	0.004381		O.K.

McCOOK COOP TELEPHONE CO.

***** FCC PART 89 ***** Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
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.	\$1,554	N30	\$14	\$364	\$0	\$1,168	\$0	\$8	\$8	O.K.
21 General Support, Direct	0	Direct	0	0	0	0	0	0	0	O.K.
22										
23 Total General Support Exp.	\$1,554		\$14	\$364	\$0	\$1,168	\$0	\$8	\$8	O.K.
24										
25 Central Office Eq., Alloc.	\$15,680	N31	\$230	\$5,934	\$0	\$9,502	\$0	\$14	\$14	O.K.
26 Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	0	O.K.
27										
28 Total COE Exp.	\$15,680		\$230	\$5,934	\$0	\$9,502	\$0	\$14	\$14	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.	\$18,084	N33	\$6,110	\$0	\$0	\$11,822	\$0	\$151	\$151	O.K.
37 Cable & Wire, Direct	0	Direct	0	0	0	0	0	0	0	O.K.
38										
39 Total C&WF Exp.	\$18,084		\$6,110	\$0	\$0	\$11,822	\$0	\$151	\$151	O.K.
40										
41 TOTAL PLT. SPEC. OPER. EXP.	\$35,317		\$6,355	\$6,298	\$0	\$22,491	\$0	\$173	\$173	O.K.
42										
43 TOTAL PLT. SPEC. ex SUPPORT	\$33,764		\$6,341	\$5,934	\$0	\$21,323	\$0	\$165	\$165	O.K.

McCOOK COOP TELEPHONE CO.

***** FCC PART 89 ***** Operating Expenses and Taxes	Part 36 IntraLATA		Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	Total	Apportion							
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
57 NON-SPECIFIC OPER. EXP.									
58									
59 Oth. Pl. and Equip., Alloc.	\$0	N18	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
60 Oth. Pl. and Equip., Direct	0	Direct	0	0	0	0	0	0	O.K.
61									
62 Total Oth. Pl. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
63									
64 Network Operations, Alloc.	\$7,854	N18	\$1,340	\$1,538	\$0	\$4,940	\$0	\$35	O.K.
65 Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66									
67 Total Network Oper. Exp.	\$7,854		\$1,340	\$1,538	\$0	\$4,940	\$0	\$35	O.K.
68									
69 Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70									
71 Depr., Support Assets	\$26,181	L23	\$238	\$6,127	\$0	\$19,676	\$0	\$141	O.K.
72 Depr., COE Switching	47,430	L44	0	25,085	0	22,345	0	0	O.K.
73 Depr., COE Operator	0	L32	0	0	0	0	0	0	O.K.
74 Depr., COE Transmission	24,389	L68	1,260	0	0	23,053	0	75	O.K.
75 Depr., IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
76 Depr., C&W Facilities	37,181	L117	12,563	0	0	24,306	0	311	O.K.
77 Depr., PHFU	0	L147	0	0	0	0	0	0	O.K.
78									
79 Total Depreciation Expense	\$135,180		\$14,062	\$31,212	\$0	\$89,380	\$0	\$527	O.K.
80									
81 Amort., Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
82 Amort., Intangible Assets	0	L144	0	0	0	0	0	0	O.K.
83 Other Amortization	0	Direct	0	0	0	0	0	0	O.K.
84 Direct Assigned Amort.	0	Direct	0	0	0	0	0	0	O.K.
85									
86 Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
87									
88 Total Depr. and Amort.	\$135,180		\$14,062	\$31,212	\$0	\$89,380	\$0	\$527	O.K.
89									
90 TOTAL NON SPEC. OPER. EXP.	\$143,034		\$15,402	\$32,750	\$0	\$94,320	\$0	\$562	O.K.

McCOOK COOP TELEPHONE CO

..... 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)	
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	0	(F)	0	0	0	0	0	0	O.K.
118 Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119									
120 Total Directory	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
121									
122 Bus. Ofc., EU Presubscription	344	N40	\$49	\$70	\$0	\$225	\$0	\$0	O.K.
123 Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
124 Bus. Ofc., EU PL	20	(H)	0	0	0	0	0	20	O.K.
125 Bus. Ofc., EU Message	1,342	(H)	0	0	0	0	1,342	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	0	N40	0	0	0	0	0	0	O.K.
129 Bus. Ofc., IX Billing and Collection	0	(H)	0	0	0	0	0	0	O.K.
130 Bus. Ofc., Coin Collection & Administ	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	\$1,706		\$49	\$70	\$0	\$225	\$1,342	\$20	O.K.
134									
135 Cust. Serv., Msg. Process	\$7,691	(H)	0	0	0	0	7,691	0	O.K.
136 Cust. Serv., Other B&C	10,366	(H)	0	0	0	0	10,366	0	O.K.
137 Cust. Serv., CABS	19,575	N21	0	4,623	0	14,846	0	106	O.K.
138 Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139									
140 Total Customer Service	\$37,632		\$0	\$4,623	\$0	\$14,846	\$18,057	\$106	O.K.
141									
142 Total BO, CS, OS, Dr.	\$39,338		\$49	\$4,693	\$0	\$15,071	\$19,399	\$126	O.K.

McCOOK COOP TELEPHONE CO.

***** 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.	\$3,019	142	\$4	\$360	\$0	\$1,156	\$1,489	\$10	O.K.	
159 Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	O.K.	
160										
161 Total Other Cust. Serv.	\$3,019		\$4	\$360	\$0	\$1,156	\$1,489	\$10	O.K.	
162										
163 TOTAL CUSTOMER OPER. EXP.	\$42,357		\$53	\$5,053	\$0	\$16,228	\$20,888	\$136	O.K.	
164										
165 "BIG-THREE" EXPENSES:										
166										
167 Total Pk. Specific Exp.	\$25,317	41	\$6,355	\$6,298	\$0	\$22,491	\$0	\$173	O.K.	
168 Total Pk. Non-specific Exp.	7,854	62 + 67 +69	1,340	1,538	0	4,940	0	35	O.K.	
169 Total Customer Operations	42,357	163	53	5,053	0	16,228	20,888	136	O.K.	
170										
171 TOTAL "BIG THREE" EXPENSES	\$85,528		\$7,748	\$12,889	\$0	\$43,659	\$20,888	\$344	O.K.	
172										
173 CORPORATE OPERATIONS EXPENSE:										
174										
175 Exec. and Planning, Alloc.	\$51,497	N64	\$4,665	\$7,761	\$0	\$26,287	\$12,577	\$207	O.K.	
176 Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O.K.	
177										
178 Total Exec. and Planning	\$51,497		\$4,665	\$7,761	\$0	\$26,287	\$12,577	\$207	O.K.	
179										
180 Admin. & General, Allocable	\$58,646	N64	\$5,313	\$8,838	\$0	\$29,937	\$14,323	\$236	O.K.	
181 Admin. & General, Direct	31,243	Direct	3,765	6,263	0	21,215	0	0	O.K.	
182										
183 Total Admin. and Gen.	\$89,889		\$9,078	\$15,101	\$0	\$51,152	\$14,323	\$236	O.K.	
184										
185 TOTAL CORPORATE OPERATIONS	\$141,387		\$13,743	\$22,862	\$0	\$77,439	\$26,899	\$443	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	1,617	Direct	231	327	0	1,051	0	8	O.K.	
191										
192										
193 Total Non-income Taxes	\$1,617		\$231	\$327	\$0	\$1,051	\$0	\$8	O.K.	
194										
195 TOTAL OPER. EXP. AND TAXES	\$363,712		\$35,783	\$67,290	\$0	\$211,529	\$47,787	\$1,322	O.K.	

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

AS REVISED 11-10-97

COMPANY NAME _____ McCOOK COOP TELEPHONE CO
 PERIOD ADDRESSED _____ ENDING DECEMBER 31, 1996
 RUN DATE AND TIME _____ 04-Nov-97

10:03:45 AM

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

***** FCC PART 36 *****	Intrastate										
	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)			
PLANT INVESTMENT DETAIL											
21 Land, Allocable	0	---	---	---	---	---	---	---	---	---	---
22 Land, Direct	0	---	0	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	898,204	---	---	---	---	---	---	---	---	---	
28 Buildings, Allocable	0	---	---	---	---	---	---	---	---	---	
29 Buildings, Direct	0	---	0	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	0	---	0	
37 CAT 2 Tandem Sw. Allocable	488,487	---	---	---	---	---	---	---	---	---	
38 CAT 2 Tandem Sw. Direct	0	---	0	0	0	---	0	0	---	0	
39 CAT 3 Local Sw. Allocable	1,248,853	---	---	---	---	---	---	---	---	---	
40 CAT 3 Local Sw. Direct	0	---	0	0	0	---	0	0	---	0	
41 CAT 4.12 Exchange Trunk	17,767	---	---	---	---	---	---	---	---	---	
42 CAT 4.12 Exch. Tr. Direct	0	---	0	0	0	---	0	0	---	0	
43 CAT 4.13 Exch. Ln. Msg. PL & WATS	54,752	---	---	---	---	---	---	---	---	---	
44 Reserved	0	---	---	---	---	---	---	---	---	---	
45 CAT 4.13 Direct	0	---	0	0	0	---	0	0	---	0	
46 CAT 4.23 Message, PL & WATS	398,527	---	---	---	---	---	---	---	---	---	
47 Reserved	0	---	---	---	---	---	---	---	---	---	
48 CAT 4.23 Direct	507	---	0	0	0	---	0	507	---	507	
49 CAT 4.3 H/R Message	0	---	---	---	---	---	---	---	---	---	
50 CAT 4.3 WATS	0	---	0	0	0	---	0	0	---	0	
51 CAT 4.3 Direct	0	---	0	0	0	---	0	0	---	0	
52 CAT 1 Other IOT Equipment	0	---	---	---	---	---	---	---	---	---	
53 CAT 1 Coinless Pay Phones	0	---	0	0	0	---	0	0	---	0	

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

McCOOK COOP TELEPHONE CO
ENDING DECEMBER 31, 1996

04 Nov 97

10:03:45 AM

AS REVISED 11-10-97

***** FCC PART 36 *****		TOTAL COMPANY	Source/ Allocator	Intrastate							
(A)	(B)			(C)	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
						(D)	InterLATA	IntraLATA	InterLATA		IntraLATA
70	CAT 2 CP Equipment	0	---	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	1,173,438	---	---	---	---	---	---	---	---	
74	Other CAT 1 C&WF	0	---	0	0	0	0	0	0	0	
75	CAT 2 C&WF	14,809	---	---	---	---	---	---	---	---	
76	CAT 2 C&WF, Wideband	0	---	0	0	0	0	0	0	0	
77	CAT 3 Joint Message & PL/WATS	906,787	---	---	---	---	---	---	---	---	
78	Reserved	0	---	---	---	---	---	---	---	---	
79	CAT 3 Direct	984	---	0	0	0	0	984	984	984	
80	CAT 4 Message	0	---	---	---	---	---	---	---	---	
81	CAT 4 WATS	0	---	0	0	0	0	0	0	0	
82	CAT 4 Direct	0	---	0	0	0	0	0	0	0	
83	Allocable Support Leases	0	---	---	---	---	---	---	---	---	
84	Direct Support Leases	0	---	0	0	0	0	0	0	0	
85	COE Operator	0	---	---	---	---	---	---	---	---	
86	COE Tandem Switch	0	---	---	---	---	---	---	---	---	
87	COE Local Switch	0	---	---	---	---	---	---	---	---	
88	COE Transmission	0	---	---	---	---	---	---	---	---	
89	COE Direct	0	---	0	0	0	0	0	0	0	
90	IOT Leases	0	---	0	0	0	0	0	0	0	
91	C&WF Leases	0	---	0	0	0	0	0	0	0	
92	Leasehold Imp. Land etc.	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	0	
97	Leasehold Imp. C&WF	0	---	0	0	0	0	0	0	0	
98	Leasehold Imp. Other	0	---	0	0	0	0	0	0	0	
99	Allocable Acct. No. 2690	0	---	---	---	---	---	---	---	---	
100	Direct Acct. No. 2690	0	---	0	0	0	0	0	0	0	
101	Materials and Supplies	51,587	---	---	---	---	---	---	---	---	
102	RTB Stock	0	---	---	---	---	---	---	---	---	
103	Tele. PR. Adjust. - Alloc.	0	---	---	---	---	---	---	---	---	
104	Tele. PR. Adjust. - Direct	0	---	0	0	0	0	0	0	0	
105	Other Assets, Net	0	---	0	0	0	0	0	0	0	
106	Other Liab., Def. Cr., Net	0	---	0	0	0	0	0	0	0	

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

McCOOK COOP TELEPHONE CO.
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
125 TPUC -- Long Term, Alloc.	40,076	---	---	---	---	---	---	---
126 TPUC -- Long Term, Direct	0	---	0	0	0	0	0	0
127								
128 RESERVES AND DEFERRALS								
129 Acc. Depr. Support Assets	379,600	---	---	---	---	---	---	---
130 Acc. Depr. COE Switching	751,283	---	---	---	---	---	---	---
131 Acc. Depr. COE Operator	0	---	---	---	---	---	---	---
132 Acc. Depr. COE Transmission	226,327	---	---	---	---	---	---	---
133 Acc. Depr. IOT Equipment	0	---	---	---	---	---	---	---
134 Acc. Depr. Cable and Wire Facilities	1,122,002	---	---	---	---	---	---	---
135 Acc. Depr. Other Plant	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
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
146								
147 OPERATING EXPENSES AND TAXES:								
148 Network Support, Alloc.	0	---	---	---	---	---	---	---
149 Network Support, Direct	0	---	0	0	0	0	0	0
150 General Support, Alloc.	3,821	---	---	---	---	---	---	---
151 General Support, Direct	0	---	0	0	0	0	0	0
152 Central Office Eq., Alloc.	36,235	---	---	---	---	---	---	---
153 Central Office Eq., Direct	0	---	0	0	0	0	0	0
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
158 Cable & Wire, Alloc.	44,881	---	---	---	---	---	---	---
159 Cable & Wire, Direct	0	---	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

McCOOK COOP TELEPHONE CO.
ENDING DECEMBER 31, 1996

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Intrastate							
			Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE		
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
176 Oth. Pl. and Equip., Alloc.	0	---	---	---	---	---	---	---	---	
177 Oth. Pl. and Equip., Direct	0	---	0	0	0	0	0	0	0	
178 Network Operations, Alloc.	19,315	---	---	---	---	---	---	---	---	
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	64,380	---	---	---	---	---	---	---	---	
182 Depr., COE Switching	127,119	---	---	---	---	---	---	---	---	
183 Depr., COE Operator	0	---	---	---	---	---	---	---	---	
184 Depr., COE Transmission	44,637	---	---	---	---	---	---	---	---	
185 Depr., IOT Equipment	0	---	---	---	---	---	---	---	---	
186 Depr., CAW Facilities	92,278	---	---	---	---	---	---	---	---	
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	0	---	---	---	---	---	---	---	---	
197 Foreign Directory	0	---	---	---	---	---	---	---	---	
198 Bus. Otc., EU Presubscription	636	---	---	---	---	---	---	---	---	
199 Bus. Otc., EU MTS & WATS	4,435	---	---	---	---	---	---	---	---	
200 Bus. Otc., EU Access, Pl. & all Other	5,665	---	---	---	---	---	---	---	---	
201 Bus. Otc., IXC Special Access	0	---	---	---	---	---	---	---	---	
202 Bus. Otc., IXC Switched Access	0	---	---	---	---	---	---	---	---	
203 Bus. Otc., IXC B & C Services	0	---	---	---	---	---	---	---	---	
204 Coin Collect & Admin.	0	---	---	---	---	---	---	---	---	
205 Cust. Svc., Direct	0	---	0	0	0	0	0	0	0	
206 Cust. Serv., Mng. Process	9,062	---	---	---	---	---	---	---	---	
207 Cust. Serv., Other BSC	26,214	---	---	---	---	---	---	---	---	
208 Cust. Serv., CABS	39,150	---	---	---	---	---	---	---	---	
209 Cust. Serv., EU Common Line	1,380	---	1,380	0	0	0	0	0	0	
210 Other Cust. Serv., Alloc.	6,656	---	---	---	---	---	---	---	---	
211 Other Cust. Serv., Direct	100	---	100	0	0	0	0	0	0	
212 Exec. and Planning, Alloc.	120,154	---	---	---	---	---	---	---	---	
213 Exec. and Planning, Direct	0	---	0	0	0	0	0	0	0	

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

McCOOK COOP TELEPHONE CO.
ENDING DECEMBER 31, 1996

***** FCC PART 36 *****		TOTAL COMPANY	Source/ Allocator	Other	Interstate		Intrastate		TOTAL INTRASTATE		
(A)	(B)				(C)	(D)	Private Line			Private Line	
							InterLATA	IntraLATA		InterLATA	IntraLATA
				(E)	(F)	(G)	(H)	(I)			
271 Working Loops	771	--	17	0	0	0	4	4			
272 Equivalent Interexchange Cct. Miles	3,139	--	0	0	0	0	0	0			
273 Interexchange Circuit Terminations	295	--	0	0	0	0	0	0			

U S WEST, Inc.
1801 California Street, Suite 5100
Denver, Colorado 80202
303 872-2810
Facsimile 303 295-7069

William P. Heaston
Senior Attorney

USWEST

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 TC97-065
McCOOK COOPERATIVE TELEPHONE COMPANY)

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 McCook Cooperative Telephone Company 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:

McCook Cooperative Telephone Company
of Salem, South Dakota
c/o Martin and Associates, Inc.
1515 North Sanborn Boulevard
Mitchell, SD 57301-1021

U S WEST Communications, Inc.



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

IN THE MATTER OF THE ESTABLISHMENT)	ORDER GRANTING
OF SWITCHED ACCESS RATES FOR)	WITHDRAWAL OF
MCCOOK COOPERATIVE TELEPHONE)	INTERVENTION
COMPANY)	TC97-065

On June 4, 1997, McCook Cooperative Telephone Company (McCook) 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><i>William Kelbo</i></u>
Date <u><i>12/3/97</i></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

MEMORANDUM TO COMMISSIONERS BURG, NELSON AND SCHOENFELDER

FROM: Harlan Best, Rob Knadle and Tammi Stango

RE: McCook Cooperative Telephone Company
Switched Access Revenue Requirement, TC97-065

DATE: December 9, 1997

McCook Cooperative Telephone Company (McCook) filed an Intrastate Switched Access Cost Study pursuant to the administrative rules on June 4, 1997, based on the twelve months ended December 31, 1996. The cost study submitted by McCook developed a revenue requirement of \$444,083, an increase from a revenue requirement of \$373,915 based on the twelve months ended December 31, 1993. McCook's minutes of use increased from 2,371,675 to 2,685,169. McCook is a member of the Local Exchange Carrier Association (LECA). As a member of LECA, McCook's revenue requirement and minutes of use are part of the total revenue requirement and total minutes of use used in the determination of the Carrier Common Line, Local Switching, and Common Transport rate elements for LECA.

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 to Intervene from U S WEST Communications (USWC). Intervention was granted to USWC on July 29, 1997. USWC withdrew its intervention on November 12, 1997.

On July 29, 1997, the Commission ordered McCook to deposit an initial assessment of \$1,000 in the SDPUC regulatory fee fund and to deposit any additional amounts as required by the Executive Director. (Sue Cichos should be contacted with any questions regarding the assessments.)

In response to Staff's initial request for data, McCook submitted financial information and supporting data for the cost study on June 16, 1997. On September 23, 1997, the above staff members conducted an on-site investigation of McCook in Salem, S.D. Staff reviewed auditor reports for 1995 and 1996, board of director minutes for 1996 and 1997, supporting documentation for adjustments proposed by McCook to be included in the cost study, long term debt, the 1996 general ledger, the allocation methodology used for allocating costs between McCook and Hanson County Telephone and McCook Telecom, depreciation rates, minutes of use, traffic factor support, and additional data was supplied by McCook and Martin and Associates (the cost consultants for McCook). Don Lee, of Martin and Associates, certified "that the data has been examined and reviewed and is complete, accurate, and consistent with the rules of the South Dakota Public Utilities Commission, to the best of [his] knowledge."

Staff has reviewed McCook's cost study filing and all of the data responses and recommends that the following adjustments be made to the cost study filed by McCook:

1. The minutes of use be increased by 13,192 to 2,699,169 to account for U S WEST terminating cellular tariff.
2. Reclassification entry #14 be increased by \$4,000 to account for a full year of expense reduction for providing office services to McCook Telecom.
3. Reclassification entry #14 requires the non-regulated worksheet be revised.

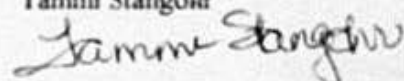
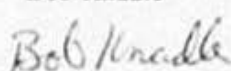
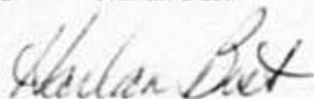
The effect of the above recommendations lowers the revenue requirement for McCook from \$444,083 to \$442,814 and increases the minutes of use to 2,699,169. McCook has agreed to these adjustments to the initial switched access cost study and submitted a revised cost study on November 12, 1997. Staff would recommend approval of the revised cost study that was submitted on November 12, 1997.

Respectively submitted:

Harlan Best

Bob Knadle

Tammi Stango



cc Lanny Johnson, Manager of McCook
Larry Hettinger, Martin and Associates

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

IN THE MATTER OF THE ESTABLISHMENT) OF SWITCHED ACCESS RATES FOR) MCCOOK COOPERATIVE TELEPHONE) COMPANY)	ORDER APPROVING REVENUE REQUIREMENT TC97-065
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On June 4, 1997, McCook Cooperative Telephone Company (McCook) filed for approval by the Public Utilities Commission (Commission) its 1996 Intrastate Switched Access Cost Study. On November 12, 1997, McCook 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 McCook'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 McCook'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>Helene Kelbo</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