

TC98-079

KJ/AR

DJ-Comm. Adv

TC98-079

DOCKET NO.

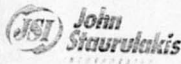
In the Matter of IN THE MATTER OF THE
 ESTABLISHMENT OF SWITCHED
 ACCESS REVENUE REQUIREMENT
 FOR STATELINE
 TELECOMMUNICATIONS, INC.

Public Utilities Commission of the State of South Dakota

DATE

MEMORANDA

4/27 98 Filed and docketed,
 4/30 98 TC Fee Filing;
 6/11 98 Order Assessing Filing Fee
 10/26 98 Order Approving Revenue Requirement;
 10/26 98 Docket Closed



Englewood Corporate Center, Suite 310
1286 Corporate Center Curve, Eagan, Minnesota 55121
phone: 612-452-2660 fax: 612-452-1909

TC98-079

April 20, 1998

RECEIVED

APR 27 1998

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

Mr. Marshall Damgaard
Executive Director
Public Utilities Commission
State of South Dakota
500 East Capital
Pierre, SD 57501

Ref: Access Tariff Filing

Dear Mr. Damgaard:

Per the requirements of ARSD 20:10:27, 20:10:28, and 20:10:29, we are submitting this day on behalf of Stateline Telecommunications, Inc. their Intrastate Tariff based on the calendar year ending December 31, 1997. This filing consists of the following:

1. Five (5) copies of the Intrastate Tariff Exhibit.
2. Five (5) copies of the Intrastate revenue requirement, corresponding separations runs, and input sheets.
3. Five (5) copies of the cost study support data.
4. Five (5) copies of the LECA Membership Resolution.

If you should have any questions or need additional information, please give me a call.

Sincerely,

Gordon K. Dauchy
Manager - Revenue Requirements
gdauchy@mail.usinternet.com

GKD:bw
Enclosure

cc: Darrell Henderson, Stateline Telecommunications, Inc.
JSI, Maryland

HEADQUARTERS:

6375 Sinterbank Road, Sinterbank, Maryland 20726
phone: 301-459-7590 fax: 301-557-5575
internet: www.jsi.com e-mail: jsil@jsi.com

Elchelon Building II, Suite 200
9430 Research Boulevard, Austin, Texas 78759
phone: 512-238-6473 fax: 512-344-0822

5260 Skyway Drive
Alpharetta, Georgia 30022
phone: 770-549-2165 fax: 770-410-1608

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APR 27 1998

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

TARIFF EXHIBIT

Stateline Telecommunications, Inc. does not currently have their own access tariff but is seeking membership of the Local Exchange Carrier Association (LECA). It would be our desire to be part of the LECA tariff. However, if you were to adopt our own tariff; our rates would resemble the following:

| TYPE | T.S. | | |
|-------------|---------|-----------|-----------|
| | CCL | TRANSPORT | SWITCHING |
| ORIGINATING | .042785 | .015785 | .00000 |
| TERMINATING | .042785 | .015785 | .00000 |

STATELINE TELECOMMUNICATIONS, INC.

Bism., South Dakota 57020

RESOLUTION

BE IT RESOLVED that Stateline Telecommunications, Inc. hereby agrees to join the Local Exchange Carriers Association (LECA) and to adopt the LECA Assess Tariff on file with the South Dakota Public Utilities Commission (SDPUC), effective upon the approval of its switched access cost study filing and approval of the LECA tariffed rates by the PUC. The adopted LECA tariff, upon taking effect, shall supersede and replace all other switched access tariffs filed, adopted or published by Stateline Telecommunications, Inc. prior to the date of this Resolution.

CERTIFICATION

I, Alice Holcomb, do hereby certify that I am Secretary of Stateline Telecommunications, Inc. a telephone corporation organized and existing under the laws of the State of South Dakota, that the foregoing is a complete and correct copy of a resolution adopted at a meeting of the Board of Directors of this

corporation, duly and properly called and held on the 17th day of April

19 98 when a quorum was present at the meeting, and the resolution is set forth in the minutes of the meeting and has not been rescinded or modified.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the seal of this corporation this 17th day of April 19 98

(Sgd)

Alice L. Holcomb
Secretary

..... FCC PART 69

Reverse International Summary

STATELINE TELECOMMUNICATIONS, INC.

| Part 36 TELE (A) | Total (B) | Source (C) | Common Fund | | Local Switching (E) | Information (F) | Common Transport (G) | Billing and Collection (H) | Other (I) |
|------------------------------------|--------------|---------------|----------------|-----------|---------------------------|--------------------|----------------------------|----------------------------------|--------------|
| | | | Leak (D) | 10.00% | | | | | |
| INTERNATIONAL | | | | | | | | | |
| 15 | \$222,195 | J13 | \$421,160 | 10.00% | \$0 | \$0 | \$65,775 | \$0 | \$19,281 |
| 16 | 10.00% | | | | 10.00% | 10.00% | 10.00% | 10.00% | 10.00% |
| 18 | \$0,200 | | \$43,716 | 10.00% | \$0 | \$0 | \$6,517 | \$0 | \$1,526 |
| 19 | (2,283) | J18, J0 | (1,941) | 10.00% | \$0 | \$0 | (264) | \$0 | (78) |
| 20 | \$0,937 | | \$41,775 | 10.00% | \$0 | \$0 | 12,386 | \$0 | 1,948 |
| 21 | 14,813 | J11, J2 | 12,266 | 10.00% | \$0 | \$0 | 1,819 | \$0 | 549 |
| 22 | 226,709 | J13, J0, J0 | 142,959 | 10.00% | \$0 | \$0 | 63,555 | 46,818 | 14,542 |
| 25 | \$301,468 | | \$106,555 | 10.00% | \$0 | \$0 | \$17,346 | \$6,818 | \$18,539 |
| 28 | | | | | | | | | |
| 29 | | | | | | | | | |
| INTEREST | | | | | | | | | |
| 30 | \$113,182 | P13 | \$181,561 | 10.00% | \$0 | \$0 | \$30,221 | \$0 | \$0 |
| 31 | 10.00% | | | | 10.00% | 10.00% | 10.00% | 10.00% | 10.00% |
| 32 | \$11,131 | | \$17,366 | 10.00% | \$0 | \$0 | \$3,022 | \$0 | \$0 |
| 33 | (967) | P12, J0 | (629) | 10.00% | \$0 | \$0 | (122) | \$0 | \$0 |
| 34 | \$20,747 | | \$17,528 | 10.00% | \$0 | \$0 | \$2,966 | \$0 | \$0 |
| 35 | 6,866 | P13, J2 | 5,219 | 10.00% | \$0 | \$0 | 866 | \$0 | \$0 |
| 36 | 50,689 | P13, J0, J0 | 41,665 | 10.00% | \$0 | \$0 | 7,066 | \$0 | \$0 |
| 38 | | | | | | | | | |
| 39 | | | | | | | | | |
| 40 | | | | | | | | | |
| 41 | \$11,304 | | \$64,413 | 10.00% | \$0 | \$0 | \$11,794 | \$3,387 | \$0 |
| 42 | | | | | | | | | |
| 43 | | | | | | | | | |
| 44 | | | | | | | | | |
| 45 | \$301,082 | | \$28,798 | 10.00% | \$0 | \$0 | \$5,146 | \$0,205 | \$18,439 |
| TOTAL INTERNATIONAL REV REQ | | | | | | | | | |
| | | | \$5,390,631 | 10.00% | \$0 | \$0 | \$95,146 | \$0,205 | \$18,439 |
| | | | \$0,042,735 | 10.00000% | \$0,000,000 | \$0,000,000 | \$2,075,365 | \$0,000,000 | \$0,000,000 |

ACCESS STATE PER 604020E

\$1,624,570

\$0,042,735

\$0,000,000

\$2,075,365

\$0,000,000

\$0,000,000

STATLINE TELECOMMUNICATIONS INC

Venue

| ***** FIC PART 36 ***** Revenue Requirement Summary | TOTAL COMBINED | Source/ Advancer | Incentive and Other | Message Telephone Service | | | | Private Line | TOTAL REQUIREMENT |
|--|-------------------|---------------------|------------------------|---------------------------|---------------|---------------|------------|--------------|----------------------|
| | | | | Int'l A1/A | Int'l A1/A | Int'l A1/A | Int'l A1/A | | |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | |
| 13 Grant Income Tax Allowance | 0.00% | -- | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | \$71,549 | OK |
| 14 Federal Income Tax Allowance | 2.00% | -- | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 5,000 | OK |
| 15 Grants Through Tax Allowance | 4.00% | -- | 34.00% | 34.00% | 34.00% | 34.00% | 34.00% | 4,000 | OK |
| 16 | | | | | | | | | |
| 17 | | | | | | | | | |
| 18 Fuel Incentives | \$1,815,000 | OK | \$1,144,250 | \$273,782 | \$505,485 | \$0 | \$12,272 | \$71,549 | OK |
| 19 State of Indiana | 10.00% | -- | 10.00% | 10.00% | 10.00% | 10.00% | 10.00% | 10,000 | OK |
| 20 | | | | | | | | | |
| 21 Helium on Fuel Base | \$34,280 | OK | \$11,425 | \$23,318 | \$59,549 | \$0 | \$1,227 | \$1,135 | OK |
| 22 FIC/ERC | (18.64%) | H13 | -18155505144 | -9960927963599 | -222834279792 | -344535841631 | -19,000 | (1,233) | OK |
| 24 FIC/Incentives | 0 | H16 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 26 Other Federal Adjustments | 0 | V262 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 28 Fuel Incentives | \$366,331 | OK | \$296,619 | \$20,438 | \$48,321 | \$0 | \$1,112 | \$69,822 | OK |
| 29 Construction | 175 | H42 | 115 | 0 | 54 | 0 | 0 | 60 | OK |
| 30 Construction | 154,441 | H14 | 125,147 | 8,609 | 20,195 | 0 | 495 | 29,294 | OK |
| 31 Capital Excess Expenses | 0 | H16 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 32 Capital Excess Expenses | 0 | H16 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 34 Construction Adjustments | 0 | H16 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 35 Construction Adjustments | 0 | V248 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 36 After Tax Income | \$271,515 | OK | \$171,248 | \$11,813 | \$38,078 | \$0 | \$478 | \$48,567 | OK |
| 38 State Income Taxes | \$0 | Formula | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 39 Federal Income Taxes | 105,169 | Formula | 88,270 | 6,720 | 14,141 | 0 | 2,129 | 20,895 | OK |
| 40 Federal Income Taxes | 1,750,624 | 1996 | 1,474,150 | 51,816 | 273,914 | 0 | 2,319 | 178,443 | OK |
| 41 Underpayments | 0 | V250 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 42 Other Federal Adjustments | 0 | V250 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 44 Fuel Incentives | \$1,228,331 | Formula | \$1,829,600 | \$78,239 | \$28,668 | \$0 | \$1,278 | \$71,284 | OK |
| 45 Gross Revenue Taxes | 92,784 | Formula | 171,669 | 3,247 | 11,802 | 0 | 178 | 13,944 | OK |
| 47 | | | | | | | | | |
| TOTAL REVENUE REQUIREMENT | \$2,379,098 | | \$1,836,430 | \$41,733 | \$296,561 | \$0 | \$1,454 | \$302,668 | OK |

| ***** FISCAL YEAR ***** | ACCOUNT | TOTAL COMPANY | Source Account | Inventory and Other | Message Telephone Service | | | Private Line | | | TOTAL REINVESTIVE | TOTAL | O.K. |
|-------------------------|-----------------------------|---------------|----------------|---------------------|---------------------------|-------------|-----------|--------------|----------|-----------|-------------------|-------|------|
| | | | | | Int'l A/T | Dom A/T | Int'l A/T | Int'l A/T | Dom A/T | Int'l A/T | | | |
| 11 | Land and Support Investment | \$20,000 | 013 | \$10,000 | \$7,000 | \$0 | \$0 | \$0 | \$1,000 | \$0 | \$18,000 | O.K. | |
| 14 | COE Operator Equipment | \$0 | 043 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. | |
| 15 | COE Switching Equipment | \$66,400 | 046 | \$66,400 | \$6,400 | \$0 | \$0 | \$0 | \$0 | \$0 | \$22,200 | O.K. | |
| 16 | COE Transmission Equipment | \$1,312,351 | 005 | \$1,312,351 | \$48,433 | \$0 | \$0 | \$0 | \$3,794 | \$0 | \$22,862 | O.K. | |
| 18 | Total COE | \$2,512,746 | | \$2,512,746 | \$48,433 | \$180,038 | \$0 | \$0 | \$1,794 | \$0 | \$322,206 | O.K. | |
| 19 | Total COE | \$2,512,746 | | \$2,512,746 | \$48,433 | \$180,038 | \$0 | \$0 | \$1,794 | \$0 | \$322,206 | O.K. | |
| 21 | Other and Other Assets | \$1,100,000 | 017 | \$1,100,000 | \$28,800 | \$0 | \$0 | \$0 | \$0 | \$0 | \$91,800 | O.K. | |
| 22 | Total COE, O.T. CAPE | \$4,720,842 | | \$5,523,447 | \$104,233 | \$180,812 | \$0 | \$0 | \$2,070 | \$0 | \$1,206,415 | O.K. | |
| 23 | Land Capital Leases | \$0 | 013 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. | |
| 24 | Leased Improvements | \$0 | 0186 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. | |
| 25 | Leased Improvements | \$0 | 0186 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. | |
| 26 | Leased Improvements | \$0 | 0206 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. | |
| 27 | Total Int. P/L Services | \$1,250,361 | | \$5,609,699 | \$382,132 | \$698,246 | \$0 | \$0 | \$21,974 | \$0 | \$1,300,352 | O.K. | |
| 32 | Fixed Asset, Furniture | \$0 | 0214,215 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. | |
| 33 | TRAC, Equipment | \$1,003,244 | 0218,217 | \$1,003,244 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. | |
| 35 | TRAC, Equipment | \$0 | 0218,217 | \$1,003,244 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. | |
| 36 | TRAC, Equipment | \$0 | 0218,217 | \$1,003,244 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. | |
| 38 | Total Other Int. P/L | \$1,240,244 | | \$1,018,002 | \$0 | \$0 | \$0 | \$0 | \$1,794 | \$0 | \$22,862 | O.K. | |
| 39 | Total Other Int. P/L | \$1,240,244 | | \$1,018,002 | \$0 | \$0 | \$0 | \$0 | \$1,794 | \$0 | \$22,862 | O.K. | |
| 42 | TOTAL TELEPHONE PLANT | \$4,460,605 | | \$6,817,691 | \$447,418 | \$1,048,367 | \$0 | \$0 | \$20,726 | \$0 | \$1,522,514 | O.K. | |

Sheet "C"
 DATED 15 OCTOBER 31, 1997

15-Apr-98

02:58:31 PM

STATELINE TELECOMMUNICATIONS INC.

Invoices

| | ***** FCC FORM 38 ***** Accounting Summary | TOTAL CREDIT | General Account | Message Inquiry | Message Telephone Service | | | Private Line | | | TOTAL MONTHLY | |
|-------------------------------|---|-----------------|--------------------|--------------------|---------------------------|-----------|-----------|--------------|-----------|-----------|------------------|--|
| | | | | | Int'l.A1A | Int'l.A1A | Int'l.A1A | Int'l.A1A | Int'l.A1A | Int'l.A1A | | |
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) | |
| 56 Other Assets Net | 0 | 0 | VHS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. | |
| 57 Accumulated Dep. Asset | (4,772,252) | (4,772,252) | E34 | (1,624,239) | (298,291) | (554,154) | 0 | (1,598) | (864,013) | 0 | O.K. | |
| 58 Other Liab. & Def. Cr. Net | 79,529 | 79,529 | VHS | 46,259 | 1,549 | 2,460 | 0 | 69 | 3,510 | 0 | O.K. | |
| 59 | 0 | 0 | VHS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. | |
| 60 TOTAL NET PLANT | \$3,806,782 | \$3,806,782 | | \$3,044,711 | \$372,206 | \$497,674 | \$0 | \$72,791 | \$722,671 | \$722,671 | O.K. | |
| 61 | 0 | 0 | H31 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. | |
| 62 Materials and Supplies | 0 | 0 | H35 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. | |
| 63 Fuel/Trk. Exp. Stock | 0 | 0 | H35 | 0 | 0 | 7,821 | 0 | 61 | 8,478 | 0 | O.K. | |
| 64 Fuel/Trk. Exp. Stock | 26,022 | 26,022 | F2000 | 26,044 | 1,218 | 0 | 0 | 61 | 0 | 0 | O.K. | |
| 65 Equal Access Investment | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. | |
| 66 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. | |
| 67 TOTAL NET INVESTMENT | \$3,832,804 | \$3,832,804 | | \$3,114,255 | \$373,792 | \$505,495 | \$0 | \$127,771 | \$731,549 | \$731,549 | O.K. | |

Sheet '07
ENDING DECEMBER 31, 1997

15-Apr-98

02:29:31 PM

STATELINE TELECOMMUNICATIONS INC.

Balance

| | ***** ACCOUNT No ***** Parent Investment/Child | TOTAL CARRY-FY | Source/ Account | Interest and Other | Message Telephone Service | | | Private Line | | TOTAL BIRTH/STATE |
|-----|---|-------------------|--------------------|-----------------------|---------------------------|-----------|-----------|--------------|-------------|----------------------|
| | | | | | Inter-AIA | Intra-AIA | Inter-AIA | Inter-AIA | Inter-AIA | |
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | |
| 140 | COE Operator | \$0 | 116 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 141 | COE Transfer Smith | 0 | 117 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 142 | COE Local Switch | 0 | 118 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 143 | COE Local Trunk | 0 | 119 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 144 | COE Front | 0 | 120 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 145 | TOTAL COE Leases | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 146 | NOT Leases | \$0 | 190 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 147 | CARF Leases | \$0 | 191 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 148 | TOTAL CAPITAL LEASES | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 149 | | | | | | | | | | |
| 150 | LEASING IMPROVEMENTS | | | | | | | | | |
| 151 | Lead and Support Assets | \$0 | 114 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 152 | COE Switching | 0 | 115 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 153 | COE Operator | 0 | 116 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 154 | COE Trunk | 0 | 117 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 155 | COE Transmission | 0 | 118 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 156 | NOT | 0 | 196 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 157 | CARF | 0 | 197 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 158 | Other | 0 | 198 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 159 | TOTAL LEASING IMPROVEMENTS | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 160 | | | | | | | | | | |
| 161 | TPG, E.V.G. ACCT No. 2690 | \$1,259,361 | | \$5,999,609 | \$382,132 | \$599,246 | \$0 | \$21,974 | \$1,300,262 | O.K. |

Sheet 17
 Ended December 31, 1997

15-Apr-98

62:28:11PM

STATELINE TELECOMMUNICATIONS INC

Inquiries

| ***** FCC PART 36 ***** Fund balances of Debt | TOTAL COMPANY | Source Account | Interest and Other | Message Telephone Service | | | Private Line | | | TOTAL RESIDUAL |
|--|------------------|-------------------|-----------------------|---------------------------|-----------|----------|--------------|-----------|----------|-------------------|
| | | | | IntelATA | IntelATA | IntelATA | IntelATA | IntelATA | IntelATA | |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | |
| ***** | | | | | | | | | | |
| 204 INTERSTATE ASSETS | | | | | | | | | | |
| 205 Accounts Acct No 2050 | \$0 | HIS | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 207 Direct Acct No 2050 | 0 | VTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 208 | | | | | | | | | | |
| 209 Total Interst Assets | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| ***** | | | | | | | | | | |
| OTHER TELEPHONE PLANT | | | | | | | | | | |
| 210 | | | | | | | | | | |
| 211 | | | | | | | | | | |
| 212 Held for Fed Use - Alac | \$0 | -- | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 213 TRUC Short term - Alac | 0 | HIS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 214 TRUC Short term - Alac | 0 | VTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 217 TRUC Short term - Direct | 1,262,244 | VTS | 1,678,882 | 63,286 | 133,171 | 0 | 3,794 | 222,842 | 0 | OK |
| 218 TRUC Long term - Direct | 0 | VTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 219 TRUC Long term - Alac | 0 | HIS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 220 Held for Reg - Alac | 0 | VTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 221 Held for Reg - Alac | 0 | VTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 222 | | | | | | | | | | |
| 223 Total Other Telephone Plant | \$1,262,244 | | \$1,678,882 | \$63,286 | \$133,171 | \$0 | \$3,794 | \$222,842 | \$0 | OK |

STATELINE TELECOMMUNICATIONS, INC.

Summary

| | ***** FCI MER-F 31 ***** Payments and Disburse | | Message Telephone Service | | | | | | TOTAL | |
|---------------------------------|---|------------------|---------------------------|-------------------------|---------------|---------------|---------------|---------------|----------------|--|
| | (A) | TOTAL CREDIT (B) | Source Account (C) | Interline and Other (D) | Inter-ATA (E) | Inter-ATA (F) | Inter-ATA (G) | Inter-ATA (H) | INTRASTATE (I) | |
| 13 ACCOM DEBIT/COLLECTI 195 | | | | | | | | | | |
| 14 Suggested Assn | | \$13,545 | H13 | \$13,528 | \$1,630 | \$20,241 | \$0 | \$196 | \$23,367 | |
| 15 CDE Operator | | \$1,500 | H16 | \$1,500 | 0 | 0 | 0 | 0 | 0 | |
| 16 CDE Operator | | \$1,500 | H16 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 17 CDE Operator | | \$41,526 | H20 | \$67,872 | \$0,248 | \$4,126 | 0 | 2,208 | 73,544 | |
| 18 CDE Interconnection | | 0 | H21 | 0 | 187,282 | 439,782 | 0 | 10,843 | \$68,000 | |
| 19 CDE and VTR Facilities | | 2,725,200 | H21 | 2,697,228 | 0 | 0 | 0 | 0 | 0 | |
| 20 CDE Fuel | | 0 | V15 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 21 Total Fuel | | | | | | | | | | |
| 22 Total Accum. Debit - 1995 | | \$4,172,752 | | \$3,908,728 | \$298,281 | \$504,124 | \$0 | \$13,268 | \$504,613 | |
| 23 ACCOM ALLOCATION | | | | | | | | | | |
| 24 ACCOM ALLOCATION | | | | | | | | | | |
| 25 ACCOM DEBIT/COLLECTI 195 | | | | | | | | | | |
| 26 ACCOM DEBIT/COLLECTI 195 | | | | | | | | | | |
| 27 Account Disposition: FUEL | | \$0 | H28 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 28 Account Disposition: FUEL | | \$0 | H28 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 29 Account Disposition: FUEL | | \$0 | H28 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 30 Account Disposition: Other | | 0 | V15B | 0 | 0 | 0 | 0 | 0 | 0 | |
| 31 Tot. Accum. Dispositions | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 32 | | | | | | | | | | |
| 33 | | | | | | | | | | |
| 34 Total Accum. Crpy. Avail | | \$4,172,752 | | \$3,908,728 | \$298,281 | \$504,124 | \$0 | \$13,268 | \$504,613 | |
| 35 | | | | | | | | | | |
| 36 | | | | | | | | | | |
| 37 ACCOM REF. IN. VARS, NET | | | | | | | | | | |
| 38 Support Assn | | (1,643) | H13 | (\$1,565) | (\$78) | (\$178) | \$0 | (41) | (\$326) | |
| 39 CDE Switching | | (2,626) | H16 | (2,626) | 0 | 0 | 0 | 0 | 0 | |
| 40 CDE Operator | | 0 | H20 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 41 CDE Operator | | (4,415) | H20 | (3,275) | (1,140) | (489) | 0 | (10) | (638) | |
| 42 CDE Fuel | | 0 | H21 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 43 M/T Equipment | | 0 | H25 | 0 | (785) | 0 | 0 | (46) | (2,673) | |
| 44 CDE and VTR Fc | | (11,148) | H13 | (8,745) | 0 | (1,843) | 0 | 0 | 0 | |
| 45 Unallocated | | 0 | V15 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 46 | | | | | | | | | | |
| 47 Total Accum. Crd. Inv. Taxes | | (\$19,529) | | (\$18,289) | (\$1,648) | (\$2,469) | \$0 | (\$60) | (\$3,376) | |

STATELINE TELECOMMUNICATIONS, INC.

Message

| | TOTAL COST/REV | Source Accounts | Interline and Other | Message Telephone Service | | | | | TOTAL MESSAGE/STATE |
|--------------------------------|-------------------|--------------------|------------------------|---------------------------|-----------|-----------|-----------|-----------|------------------------|
| | | | | Int'l A1A | Int'l A1A | Int'l A1A | Int'l A1A | Int'l A1A | |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | |
| 13 Subcenter Plant Fee (SPF) | 1,000,000 | SPF | 0,750,000 | 0,043,300 | | | | 0,250,000 | OK |
| 14 Bell Equipment Fee (BEF) | 1,000,000 | BEF | 1,000,000 | 0,000,000 | | | | 0,000,000 | OK |
| 17 Conventions/Events/Meetings | 1,000,000 | CAM | 1,000,000 | 0,000,000 | | | | 0,000,000 | OK |
| 18 Conventions/Events/Meetings | 1,000,000 | CAE | 1,000,000 | 0,000,000 | | | | 0,000,000 | OK |
| 19 Conventions/Events/Meetings | 1,000,000 | CAU | 0,807,500 | 0,000,000 | | | | 0,000,000 | OK |
| 20 Conventions/Events/Meetings | 1,000,000 | CAU | 0,807,500 | 0,000,000 | | | | 0,000,000 | OK |
| 21 1995 Proxycast Fee | 0,000,000 | 19P | 0,000,000 | 0,000,000 | | | | 0,000,000 | OK |
| 22 1995 Proxycast Fee | 0,000,000 | 19P | 0,000,000 | 0,000,000 | | | | 0,000,000 | OK |
| 23 1995 Proxycast Fee | 0,000,000 | 19P | 0,000,000 | 0,000,000 | | | | 0,000,000 | OK |
| 24 1995 Proxycast Fee | 0,000,000 | 19P | 0,000,000 | 0,000,000 | | | | 0,000,000 | OK |
| 25 1995 Proxycast Fee | 0,000,000 | 19P | 0,000,000 | 0,000,000 | | | | 0,000,000 | OK |
| 26 1995 Proxycast Fee | 0,000,000 | 19P | 0,000,000 | 0,000,000 | | | | 0,000,000 | OK |
| 27 CCE CAT 2 Markets | 0,000,000 | CTZ | 0,000,000 | 0,000,000 | | | | 0,000,000 | OK |
| 28 Exchange Term Markets | 1,000,000 | ETM | 1,000,000 | 0,000,000 | | | | 0,000,000 | OK |
| 29 Exchange Term Markets | 1,000,000 | ETM | 1,000,000 | 0,000,000 | | | | 0,000,000 | OK |
| 30 CAW CAT 4 WA15 | 1,000,000 | CA4 | 0,000,000 | 0,000,000 | | | | 0,000,000 | OK |
| 31 CAW CAT 4 WA15 | 1,000,000 | CA4 | 0,000,000 | 0,000,000 | | | | 0,000,000 | OK |
| 32 Equal Access BCUA | 0,000,000 | EAM | 0,000,000 | 0,000,000 | | | | 0,000,000 | OK |
| 34 Grand Bargain | 1,000,000 | GB | 0,420,987 | 0,202,766 | | | | 0,000,000 | OK |
| 36 E11/Handson/1/Star | 1,000,000 | E11 | 0,387,446 | 0,047,155 | | | | 0,000,000 | OK |
| 37 E11/Star/1/Star | 1,000,000 | E11 | 0,387,446 | 0,047,155 | | | | 0,000,000 | OK |
| 38 E11/Star/1/Star | 1,000,000 | E11 | 0,387,446 | 0,047,155 | | | | 0,000,000 | OK |
| 39 E11/Star/1/Star | 1,000,000 | E11 | 0,387,446 | 0,047,155 | | | | 0,000,000 | OK |
| 40 E11/Star/1/Star | 1,000,000 | E11 | 0,387,446 | 0,047,155 | | | | 0,000,000 | OK |
| 41 E11/Star/1/Star | 1,000,000 | E11 | 0,387,446 | 0,047,155 | | | | 0,000,000 | OK |
| 42 E11/Star/1/Star | 1,000,000 | E11 | 0,387,446 | 0,047,155 | | | | 0,000,000 | OK |
| 43 E11/Star/1/Star | 1,000,000 | E11 | 0,387,446 | 0,047,155 | | | | 0,000,000 | OK |
| 44 E11/Star/1/Star | 1,000,000 | E11 | 0,387,446 | 0,047,155 | | | | 0,000,000 | OK |
| 45 E11/Star/1/Star | 1,000,000 | E11 | 0,387,446 | 0,047,155 | | | | 0,000,000 | OK |
| 46 Foreign Trunklines Percent | 0,000,000 | FT | 0,000,000 | 0,000,000 | | | | 0,000,000 | OK |

STATELINE TELECOMMUNICATIONS INC

Intrastate

| | TOTAL COLLABORATIVE | Source/Allocator | Revenue and Other | Multiple Telephone Service | | | | Private Line | | | | TOTAL INTERSTATE | |
|------------------------------|---------------------|------------------|-------------------|----------------------------|----------|--------|--------|--------------|--------|-----|----------|------------------|--|
| | | | | INMATA | INMATA | INMATA | INMATA | INMATA | INMATA | | | | |
| FCC PART 36 | | | | | | | | | | | | | |
| Operating Expenses and Taxes | | | | | | | | | | | | | |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) | (L) | | |
| 13 RADI SPEC OPER EXPENSE | \$118 | H14 | \$97 | \$6 | \$15 | \$0 | \$0 | \$0 | \$0 | \$0 | \$21 | OK | |
| 14 Relocn Support Alloc | 0 | V16 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | OK | |
| 15 Relocn Support Direct | 0 | | 0 | \$6 | \$15 | \$0 | \$0 | \$0 | \$0 | \$0 | \$21 | OK | |
| 16 Total Relocn Support Exp | \$118 | | \$97 | \$6 | \$30 | \$0 | \$0 | \$0 | \$0 | \$0 | \$21 | OK | |
| 17 General Support Alloc | \$42,290 | H14 | \$35,289 | \$2,283 | \$2,308 | \$0 | \$130 | \$0 | \$130 | \$0 | \$7,764 | OK | |
| 18 General Support Direct | 0 | V151 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | OK | |
| 19 Total General Support Exp | \$42,290 | | \$35,289 | \$2,283 | \$2,308 | \$0 | \$130 | \$0 | \$130 | \$0 | \$7,764 | OK | |
| 20 Central Office Eq. Direct | \$287,799 | H01 | \$282,266 | \$2,283 | \$5,298 | \$0 | \$130 | \$0 | \$130 | \$0 | \$7,764 | OK | |
| 21 Central Office Eq. Other | 0 | V153 | 0 | \$7,105 | \$18,616 | \$0 | \$0 | \$0 | \$0 | \$0 | \$24,111 | OK | |
| 22 Total COE Exp | \$287,799 | | \$282,266 | \$7,105 | \$24,111 | \$0 | \$0 | \$0 | \$0 | \$0 | \$24,111 | OK | |
| 23 Qual. Personnel Equip | \$0 | H04 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK | |
| 24 Contests Per Phone | 0 | H18 | 0 | 0 | \$0 | 0 | 0 | 0 | 0 | 0 | 0 | OK | |
| 25 MOI Benefit | 0 | H03 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | OK | |
| 26 Total MOI Exp | \$0 | V157 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | OK | |
| 27 Cables & Misc Alloc | \$107,240 | H01 | \$82,132 | \$2,277 | \$17,206 | \$0 | \$479 | \$0 | \$479 | \$0 | \$25,408 | OK | |
| 28 Cables & Misc Direct | 0 | V159 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | OK | |
| 29 Total CMV Exp | \$107,240 | | \$82,132 | \$2,277 | \$17,206 | \$0 | \$479 | \$0 | \$479 | \$0 | \$25,408 | OK | |
| 30 Total Int SPEC OPER EXP | \$147,437 | | \$121,132 | \$1,212 | \$17,206 | \$0 | \$129 | \$0 | \$129 | \$0 | \$25,108 | OK | |
| 31 TOTAL INT SPEC OPER EXP | \$147,437 | | \$121,132 | \$1,212 | \$17,206 | \$0 | \$129 | \$0 | \$129 | \$0 | \$25,108 | OK | |
| 32 TOTAL INT SPEC OPER EXP | \$147,437 | | \$121,132 | \$1,212 | \$17,206 | \$0 | \$129 | \$0 | \$129 | \$0 | \$25,108 | OK | |
| 33 TOTAL INT SPEC OPER EXP | \$147,437 | | \$121,132 | \$1,212 | \$17,206 | \$0 | \$129 | \$0 | \$129 | \$0 | \$25,108 | OK | |
| 34 TOTAL INT SPEC OPER EXP | \$147,437 | | \$121,132 | \$1,212 | \$17,206 | \$0 | \$129 | \$0 | \$129 | \$0 | \$25,108 | OK | |
| 35 TOTAL INT SPEC OPER EXP | \$147,437 | | \$121,132 | \$1,212 | \$17,206 | \$0 | \$129 | \$0 | \$129 | \$0 | \$25,108 | OK | |
| 36 TOTAL INT SPEC OPER EXP | \$147,437 | | \$121,132 | \$1,212 | \$17,206 | \$0 | \$129 | \$0 | \$129 | \$0 | \$25,108 | OK | |
| 37 TOTAL INT SPEC OPER EXP | \$147,437 | | \$121,132 | \$1,212 | \$17,206 | \$0 | \$129 | \$0 | \$129 | \$0 | \$25,108 | OK | |
| 38 TOTAL INT SPEC OPER EXP | \$147,437 | | \$121,132 | \$1,212 | \$17,206 | \$0 | \$129 | \$0 | \$129 | \$0 | \$25,108 | OK | |
| 39 TOTAL INT SPEC OPER EXP | \$147,437 | | \$121,132 | \$1,212 | \$17,206 | \$0 | \$129 | \$0 | \$129 | \$0 | \$25,108 | OK | |
| 40 TOTAL INT SPEC OPER EXP | \$147,437 | | \$121,132 | \$1,212 | \$17,206 | \$0 | \$129 | \$0 | \$129 | \$0 | \$25,108 | OK | |
| 41 TOTAL INT SPEC OPER EXP | \$147,437 | | \$121,132 | \$1,212 | \$17,206 | \$0 | \$129 | \$0 | \$129 | \$0 | \$25,108 | OK | |
| 42 TOTAL INT SPEC OPER EXP | \$147,437 | | \$121,132 | \$1,212 | \$17,206 | \$0 | \$129 | \$0 | \$129 | \$0 | \$25,108 | OK | |
| 43 TOTAL INT SPEC OPER EXP | \$147,437 | | \$121,132 | \$1,212 | \$17,206 | \$0 | \$129 | \$0 | \$129 | \$0 | \$25,108 | OK | |
| 44 TOTAL INT SPEC OPER EXP | \$147,437 | | \$121,132 | \$1,212 | \$17,206 | \$0 | \$129 | \$0 | \$129 | \$0 | \$25,108 | OK | |

Institution

| | ***** FCC PART 90 ***** | | | Message Telephone Service | | | | | | TOTAL INDUSTRIAL |
|--------------------------------|------------------------------|-------------------|-------------------|---------------------------|----------|----------|----------|----------|----------|---------------------|
| | Operating Expenses and Taxes | TOTAL COMBINED | Source Account | Message and Other | MAIL/ATA | MAIL/ATA | MAIL/ATA | MAIL/ATA | MAIL/ATA | |
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | |
| 58 NCA SPECIFIC OPER EXP | | | | | | | | | | |
| 59 O&M PM and Equip - Alloc | \$306 | 1036 | | \$718 | \$14 | \$13 | \$0 | \$1 | \$48 | |
| 60 O&M PM and Equip - Alloc | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | |
| 61 O&M PM and Equip - Alloc | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | |
| 62 Total (O&M PM & Equip) | \$306 | 1036 | | \$718 | \$14 | \$13 | \$0 | \$1 | \$48 | |
| 63 Human Operations, Alloc | \$14,445 | 1033 | | \$34,021 | \$2,182 | \$1,117 | \$0 | \$125 | \$1,420 | |
| 64 Total (O&M PM & Equip) | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | |
| 65 Human Operations, Direct | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | |
| 66 Human Operations, Direct | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | |
| 67 Total Network Oper Exp | \$14,445 | 1033 | | \$34,021 | \$2,182 | \$1,117 | \$0 | \$125 | \$1,420 | |
| 68 Total Network Oper Exp | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | |
| 69 Total Network Oper Exp | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | |
| 70 Total Analysis Expenses | \$0 | 0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 71 Oper - Support Assets | \$26,028 | 1013 | | \$17,407 | \$1,372 | \$3,220 | \$0 | \$120 | \$4,019 | |
| 72 Oper - CCE Building | 202,725 | 1019 | | 202,725 | 0 | 0 | 0 | 0 | 0 | |
| 73 Oper - CCE Operations | 77,461 | 1016 | | 66,262 | 0 | 3,242 | 0 | 0 | 0 | |
| 74 Oper - CCE Equipment | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | |
| 75 Oper - CCE Equipment | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | |
| 76 Oper - COT Equipment | 253,028 | 1025 | | 193,288 | 17,297 | 40,832 | 0 | 1,911 | 58,280 | |
| 77 Oper - COT Equipment | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | |
| 78 Oper - COT Equipment | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | |
| 79 Total Analysis Expenses | \$253,028 | 1025 | | 193,288 | 17,297 | 40,832 | 0 | 1,911 | 58,280 | |
| 80 Total Expenses Expense | \$253,028 | 1025 | | 193,288 | 17,297 | 40,832 | 0 | 1,911 | 58,280 | |
| 81 Asset - Telephone Assets | \$0 | 1040 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 82 Asset - Telephone Assets | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | |
| 83 Asset - Telephone Assets | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | |
| 84 Other Assets | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | |
| 85 Other Assets | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | |
| 86 Other Assets | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | |
| 87 Total Assets | \$0 | 0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 88 Total Assets | \$0 | 0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 89 Total Dep and Asset | \$0 | 0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 90 Total Dep and Asset | \$0 | 0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 91 TOTAL NCA SPECIFIC OPER EXP | \$253,028 | 1025 | | 193,288 | 17,297 | 40,832 | 0 | 1,911 | 58,280 | |

Sheet 1
 ENDING DECEMBER 31, 1997

15-Apr-98

02:28 31 184

STATLINE TELECOMMUNICATIONS INC.

Revenue

| | TOTAL OPERATING EXPENSES AND TAXES | TOTAL COMMODITY | Source/ Account | Revenue and Credit | Message Telephone Service | | Private Line | | TOTAL RESERVE | |
|----------------------------------|---------------------------------------|--------------------|--------------------|-----------------------|---------------------------|----------|--------------|---------|------------------|------|
| | | | | | INDEBITA | CREDITA | INDEBITA | CREDITA | | |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | | |
| 156 Other Cost Serv. Alloc | \$0 | 144 | | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. | |
| 157 Other Cost Serv. Credit | 8448 | 1211 | | 9310 | 0 | 13 | 13 | 13 | O.K. | |
| 158 Total Other Cost Serv. | \$8448 | | | \$9310 | \$0 | \$13 | \$13 | \$13 | O.K. | |
| 161 TOTAL CUSTOMER OPER EXP | \$164,002 | | | \$98,217 | \$5,245 | \$7,486 | \$0 | \$113 | \$7,865 | O.K. |
| 162 | | | | | | | | | | |
| 164 "BOTH" THREX EXPENSES | | | | | | | | | | |
| 165 Fuel, Gas, Oil, and Support | \$124,360 | 44 | | \$120,130 | \$4,420 | \$3,027 | \$0 | \$419 | \$40,218 | O.K. |
| 167 Total Revenue Oper Exp | 41,445 | | | 38,071 | 2,182 | 5,117 | 0 | 2,182 | 131 | O.K. |
| 168 Total Customer Operations | 164,002 | 65 | | 86,217 | 5,245 | 7,248 | 0 | 134 | 7,865 | O.K. |
| 170 TOTAL "BOTH" THREX EXPENSES | \$209,836 | | | \$146,309 | \$17,000 | \$11,153 | \$0 | \$1,019 | \$13,407 | O.K. |
| 171 | | | | | | | | | | |
| 172 CORPORATE OPERATIONAL OFFICE | | | | | | | | | | |
| 174 Fuel and Power Alloc | \$67,231 | 100 | | \$51,713 | \$2,243 | \$12,246 | \$0 | \$125 | \$15,618 | O.K. |
| 175 Fuel and Power (Total) | 0 | 123 | | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 177 | | | | | | | | | | |
| 178 Total Fuel and Power | \$67,231 | | | \$51,713 | \$2,243 | \$12,246 | \$0 | \$125 | \$15,618 | O.K. |
| 180 Admin. & General Allocated | \$19,505 | 100 | | \$11,063 | \$1,003 | \$15,291 | \$0 | \$148 | \$18,432 | O.K. |
| 181 Admin. & General (Total) | 25,000 | 123 | | 0 | 0 | 20,000 | 0 | 0 | 20,000 | O.K. |
| 183 Total Admin. and Gen. | \$104,505 | | | \$61,063 | \$3,003 | \$40,291 | \$0 | \$148 | \$41,432 | O.K. |
| 184 | | | | | | | | | | |
| 185 TOTAL CORPORATE OPERATIONS | \$171,836 | | | \$112,776 | \$5,247 | \$53,290 | \$0 | \$273 | \$59,860 | O.K. |
| 187 | | | | | | | | | | |
| 188 NON-RECORD TAXES | | | | | | | | | | |
| 190 Non-Record Taxes, Allocated | \$134 | 100 | | \$159 | \$10 | \$14 | \$0 | \$1 | \$15 | O.K. |
| 191 Non-Record Taxes, Credit | 1,051 | 123 | | 1,051 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 193 Total Non-Record Taxes | \$1,245 | | | \$1,210 | \$10 | \$14 | \$0 | \$1 | \$15 | O.K. |
| 194 | | | | | | | | | | |
| 195 TOTAL OTHER EXP AND TAXES | \$1,790,834 | | | \$1,474,100 | \$12,816 | \$27,134 | \$0 | \$2,754 | \$27,864 | O.K. |

STATELINE TELECOMMUNICATIONS INC.

| ***** FCC PART 69 ***** Local AIA Revenue Requirement Summary | Part 36 Local AIA (A) | Source (C) | Common Line (D) | Local Relating (E) | Interstate (F) | Common Transport (G) | Billing and Collection (H) | Other (I) | | |
|---|-----------------------------|---------------|-----------------------|--------------------------|-------------------|----------------------------|----------------------------------|--------------|----------|-----|
| | | | | | | | | | | (A) |
| 13 | Net Investment | | \$522,196 | \$522,196 | \$0 | \$0 | \$0 | \$0 | \$19,261 | OK |
| 14 | Rate of Return | | 10.00% | 10.00% | 10.00% | 10.00% | 10.00% | 10.00% | OK | OK |
| 15 | Return on Own Base | | \$52,250 | \$52,250 | \$0 | \$0 | \$0 | \$0 | \$1,538 | OK |
| 17 | AT&T | | (2,283) | (2,283) | (1,941) | (284) | 0 | 0 | (78) | OK |
| 18 | Other Federal Adjustments | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 21 | Net Return | | \$48,937 | \$48,937 | \$0 | \$0 | \$0 | \$0 | \$1,668 | OK |
| 22 | Invested Expense | | 20,685 | 17,217 | 0 | 0 | 2,655 | 0 | 763 | OK |
| 24 | Capital Expenditures | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 25 | Other Income | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 27 | Other Income Adjustments | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 28 | Allow. Tax Income | | \$20,203 | \$14,636 | \$0 | \$0 | \$1,726 | \$0 | \$1,665 | OK |
| 30 | State Income Taxes | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 31 | Federal Income Taxes | | 14,118 | 12,348 | 0 | 0 | 1,416 | 0 | 449 | OK |
| 32 | Other Federal Income Taxes | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 33 | Operating Expenses and Loss | | 228,668 | 105,504 | 0 | 0 | 6,316 | 0 | 48,862 | OK |
| 34 | Depreciation | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 35 | Other Revenue Adjustments | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 36 | Net Return | | 291,269 | 191,625 | 0 | 0 | 68,771 | 44,862 | 16,342 | OK |
| 37 | State Income Taxes | | 12,014 | 6,871 | 0 | 0 | 2,839 | 1,856 | 675 | OK |
| 40 | Gross Receipts Tax | | | | | | | | | |
| 41 | TOTAL REVENUE REQUIREMENT | | \$301,484 | \$166,355 | \$0 | \$0 | \$71,346 | \$46,618 | \$18,539 | OK |

STATELINE TELECOMMUNICATIONS, INC.

| | ICG PART (A) | | Source of Appropriation | Common Line | Local Switching | Interurban | Common Trunking | Billing and Collection | Other |
|--------------------------------|--------------------------|--------------------|----------------------------|----------------|--------------------|------------|--------------------|---------------------------|---------|
| | Local (A) | Int'l A/S Total | | | | | | | |
| 13 LAND AND SUPPORT ASSETS | | | | | | | | | |
| 14 Land Assets, Mortgage | | \$50 | N28 | 322 | 0 | 0 | 196 | 0 | 56 |
| 15 Land Assets, Mortgage | | | | 8 | 0 | 0 | 5 | 0 | 1 |
| 16 Land Assets, Pledge Line | | | | | | | | | |
| 17 Total Land Assets | | \$50 | | \$330 | \$0 | \$0 | \$201 | \$0 | \$59 |
| 18 | | | | | | | | | |
| 19 Support Assets, Mortgage | | \$4,808 | N28 | \$38,249 | \$0 | \$0 | \$27,682 | \$0 | \$4,527 |
| 20 Support Assets, Pledge Line | | \$250 | N28 | 889 | 0 | 0 | 541 | 0 | 160 |
| 21 Total Support Assets | | \$66,448 | | \$37,138 | \$0 | \$0 | \$28,224 | \$0 | \$4,687 |
| 22 | | | | | | | | | |
| 23 Total Land and Supp Assets | | \$67,018 | | \$37,468 | \$0 | \$0 | \$27,828 | \$0 | \$5,246 |
| 24 | | | | | | | | | |
| 25 CENTRAL OFFICE EQUIPMENT | | | | | | | | | |
| 26 | | | | | | | | | |
| 27 | | | | | | | | | |
| 28 Operator 2 1/4 DM | | \$0 | (F) | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 Operator 2 1/4 DM | | \$0 | (F) | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 Operator 2 1/4 DM | | \$0 | (F) | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | | \$0 | | | | | | | |
| 32 Total Operator Systems | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 33 | | \$0 | (G) | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | | \$0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | | \$0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 Total Operator Systems | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 37 | | \$0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | | \$0 | (H) | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | | \$0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | | \$0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | | \$0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | | \$0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | | \$0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | | \$0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Switching | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

STATELINE TELECOMMUNICATIONS, INC.

| ICD PART 69 | Pay To | Source or | Common | Local | Intercom | Common | Billing and | Other |
|--------------------------------|-----------|---------------|---------|-----------|----------|-----------|-------------|---------|
| ICD PART 69 | Head Fund | Appropriation | Line | Switching | (F) | Transport | Collection | |
| Detail | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) |
| 36 CCE Each Time | \$0 | Direct | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 39 CCE Each Time Message | 137,725 | (D) | 137,725 | 0 | 0 | 0 | 0 | 0 |
| 40 CCE Each Time Message | 2,176 | (D) | 0 | 0 | 0 | 0 | 0 | 3,126 |
| 41 CCE Each Line - Assigned | 0 | (D) | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 CCE Interchange Message | 0 | (D) | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 CCE Interchange Message | 0 | (D) | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 CCE Interchange | 0 | (D) | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 CCE Interchange Assigned | 22,303 | (D) | 0 | 0 | 0 | 22,303 | 0 | 0 |
| 46 CCE Int Assigned | 0 | (Direct) | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 CCE Int Assigned | 0 | (Direct) | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 Total CCE Transportation | 140,324 | | 137,725 | \$0 | \$0 | \$22,303 | \$0 | \$1,796 |
| 49 Total CCE Other Equip | 140,324 | | 137,725 | \$0 | \$0 | \$22,303 | \$0 | \$1,796 |
| 71 O11 EQ/PT/INT | | | | | | | | |
| 74 Public Telephone | \$0 | NA3 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 75 Cables Pay Phone | 0 | (D) | 0 | 0 | 0 | 0 | 0 | 0 |
| 76 Customer Premises Equipment | 0 | NA0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 77 Total O11 Equipment | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 80 CAME AND VOICE FACILITIES | | | | | | | | |
| 81 Exchange Pt and VOIS | 116,614 | (D) | \$0 | \$0 | \$0 | \$0 | \$0 | 116,614 |
| 82 Exchange Pt and VOIS | 608,173 | (D) | 608,173 | 0 | 0 | 0 | 0 | 0 |
| 84 Exchange Assigned | 0 | (Direct) | 0 | 0 | 0 | 0 | 0 | 0 |
| 85 Total Exchange Pt and VOIS | 724,787 | | 608,173 | \$0 | \$0 | \$0 | \$0 | 116,614 |
| 86 Exchange Assigned | 0 | (Direct) | 0 | 0 | 0 | 0 | 0 | 0 |
| 87 Exchange Assigned | 0 | (Direct) | 0 | 0 | 0 | 0 | 0 | 0 |
| 88 Exchange Total CAME | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 89 Exchange Total CAME | 0 | (Direct) | 0 | 0 | 0 | 0 | 0 | 0 |
| 90 Total Exchange Total CAME | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 91 Interchange Message | \$2 | (D) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 92 Interchange Message | 12 | (D) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 94 Interchange Pt, VOIS | 0 | (D) | 0 | 0 | 0 | 0 | 0 | 0 |
| 95 Interchange Assigned | 0 | (D) | 0 | 0 | 0 | 0 | 0 | 0 |
| 97 Total Interchange CAME | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

Sheet 1
EXHIBIT D, DECEMBER 31, 1987

15-Apr-88

07:58:31 PM

STATELINE TELECOMMUNICATIONS, INC.

| | ***** FCC FILE # ***** | Part 36 | Source of | Common | Local | Information | Common | Billing and | Other |
|-----|---------------------------------|-------------|---------------|-----------|-----------|-------------|-----------|-------------|---------|
| | Final A Investment | Initial A/A | Appropriation | Line | Switching | Information | Transport | Collection | |
| | Code | Total | (A) | (B) | (E) | (F) | (G) | (H) | (I) |
| 111 | H48 CAME - Mortgage | \$51,603 | (F) | \$0 | \$0 | \$0 | \$51,603 | \$0 | \$0 |
| 112 | H48 CAME - SVAS | 0 | (I) | 0 | 0 | 0 | 0 | 0 | 0 |
| 113 | H48 CAME - SVAS | 4,429 | Direct | 0 | 0 | 0 | 0 | 0 | 4,429 |
| 114 | H48 CAME - Assigned | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 115 | Total H48/SHOME CAME | \$56,032 | | \$0 | \$0 | \$0 | \$51,603 | \$0 | \$4,429 |
| 116 | Total Cable and Other Paid | \$691,817 | | \$690,171 | \$0 | \$0 | \$15,603 | \$0 | \$2,043 |
| 118 | ***** 7/2/87B/E ASSETS ***** | | | | | | | | |
| 119 | Land and Support Leases | 0 | N28 | 0 | 0 | 0 | 0 | 0 | 0 |
| 122 | C/E Computer Leases | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 123 | C/E Telephone Leases | \$0 | N2 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 124 | C/E Local Switching Leases | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 125 | C/E Transmission Leases | 0 | K8 | 0 | 0 | 0 | 0 | 0 | 0 |
| 126 | Total C/E Leases | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 128 | DOT Equipment Leases | \$0 | T8 | 0 | 0 | 0 | 0 | 0 | 0 |
| 129 | CAME Leases | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 132 | CAME Leases | 0 | N17 | 0 | 0 | 0 | 0 | 0 | 0 |
| 133 | Total Capital Leases | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 134 | Leased Long-Distance | \$0 | N27 | 0 | 0 | 0 | 0 | 0 | 0 |
| 137 | Leased Long-Distance | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 138 | Total Leased Long-Distance | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 140 | Total Leased Improvements | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 141 | Total Leasing Assets | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 142 | TOTAL INTANGIBLE ASSETS | \$0 | N27 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 143 | | | | | | | | | |
| 145 | | | | | | | | | |
| 147 | INVENTORY METHOD FOR FUTURE USE | \$0 | N46 | 0 | 0 | 0 | 0 | 0 | 0 |

Sheet "A"
 ENR0001 DECEMBER 31, 1987

12-Apr-88

02:58:31 PM

STATELINE TELECOMMUNICATIONS, INC.

***** FCC FILE# 89-1000
 STATELINE TELECOMMUNICATIONS, INC.
 Revenues and Expenses

| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) |
|--------------------------------|------------------|----------------------------|-----------------|---------------------|-------------|----------------------|---------------------------|----------|------|
| | Part 26 Total | Source or Appropriation | Company Loss | Local Sustaining | Information | Customer Transfer | Being and Construction | Other | |
| 13 ACCUM DEPRECIATION TRS | | | | | | | | | |
| 14 Suggest Assets | \$20,272 | 628 | \$11,500 | \$0 | \$0 | \$7,086 | \$0 | \$2,687 | O.K. |
| 15 C&E Scheduling | 0 | 144 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 16 C&E Operation | 0 | 132 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 17 C&E Equipment | 96,310 | 1,126 | 41,029 | 0 | 0 | 13,117 | 0 | 2,209 | O.K. |
| 18 RPT Equipment | 0 | 138 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 20 Cable and Other Facilities | 428,680 | 1,117 | 298,841 | 0 | 0 | 40,331 | 0 | 13,708 | O.K. |
| 21 Other Plant | 0 | 827 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 23 Total Accum Dep. TRS | \$507,732 | | \$489,439 | \$0 | \$0 | \$40,309 | \$0 | \$16,604 | O.K. |
| 24 ACCUM AMORTIZATION | | | | | | | | | |
| 26 | | | | | | | | | |
| 27 Accum Depreciation TRSU | \$0 | 627 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 28 Accum Asset, Scheduling | 0 | 827 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 30 Accum Asset, Other | 0 | 827 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 32 Total Accum Amortization | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 33 Total Accum Dep./Amort | \$507,732 | | \$489,439 | \$0 | \$0 | \$40,309 | \$0 | \$16,604 | O.K. |
| 34 | | | | | | | | | |
| 35 | | | | | | | | | |
| 36 | | | | | | | | | |
| 37 ACCUM EXP. INC. TAXES NET1 | | | | | | | | | |
| 39 Suggest Assets | (\$143) | 628 | (\$102) | \$0 | \$0 | (\$62) | \$0 | (\$10) | O.K. |
| 40 C&E Scheduling | 0 | 144 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 41 C&E Operation | 0 | 132 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 42 C&E Equipment | (\$39) | 138 | (\$28) | 0 | 0 | 61 | 0 | 0 | O.K. |
| 43 RPT Equipment | (\$28) | 138 | (\$63) | 0 | 0 | (\$4) | 0 | (\$7) | O.K. |
| 45 Unamortized | 0 | 827 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 46 Total Accum Exp. Inc. Taxes | (\$120) | | (\$143) | \$0 | \$0 | (\$29) | \$0 | (\$8) | O.K. |

STATLINE TELECOMMUNICATIONS, INC.

| | APPLICANT'S FIDELITY | APPLICANT'S FIDELITY | SOURCE | COMMON | LOCAL | INFORMATION | COMMON | FIDELITY AND | OTHER |
|-----------------------------|----------------------|----------------------|----------|--------|-------|-------------|---------|--------------|---------|
| | | | | | | | | | |
| 13 General Office Equipment | \$61,794 | 170 | \$17,725 | \$0 | \$0 | \$0 | \$2,203 | \$0 | \$3,796 |
| 14 Int'l. Equip. from Equip | 691,810 | 170 | 1,177 | 0 | 0 | 0 | 61,603 | 0 | 21,043 |
| 15 C&W Facilities | | | | | | | | | |
| 16 Tele | \$20,641 | 17 | \$16,926 | \$0 | \$0 | \$0 | \$1,926 | \$0 | \$2,799 |
| 17 Tele | 1,000,000 | 17 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 Equip. from Equip | \$104,705 | 17 | \$0 | \$0 | \$0 | \$0 | \$1,926 | \$0 | \$3,799 |
| 19 Equip. from Equip | 1,000,000 | 17 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 Equip. from Equip | \$104,705 | 17 | \$0 | \$0 | \$0 | \$0 | \$1,926 | \$0 | \$3,799 |
| 21 Equip. from Equip | 1,000,000 | 17 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 Equip. from Equip | \$104,705 | 17 | \$0 | \$0 | \$0 | \$0 | \$1,926 | \$0 | \$3,799 |
| 23 Equip. from Equip | 1,000,000 | 17 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 Equip. from Equip | \$104,705 | 17 | \$0 | \$0 | \$0 | \$0 | \$1,926 | \$0 | \$3,799 |
| 25 Equip. from Equip | 1,000,000 | 17 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 Equip. from Equip | \$104,705 | 17 | \$0 | \$0 | \$0 | \$0 | \$1,926 | \$0 | \$3,799 |
| 27 Equip. from Equip | 1,000,000 | 17 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 Equip. from Equip | \$104,705 | 17 | \$0 | \$0 | \$0 | \$0 | \$1,926 | \$0 | \$3,799 |
| 29 Equip. from Equip | 1,000,000 | 17 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 General Office Equipment | \$47,026 | 125 | \$17,446 | \$0 | \$0 | \$0 | \$2,245 | \$0 | \$4,746 |
| 31 Equip. from Equip | 1,000,000 | 125 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 Equip. from Equip | \$47,026 | 125 | \$17,446 | \$0 | \$0 | \$0 | \$2,245 | \$0 | \$4,746 |
| 33 Equip. from Equip | 1,000,000 | 125 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 Equip. from Equip | \$47,026 | 125 | \$17,446 | \$0 | \$0 | \$0 | \$2,245 | \$0 | \$4,746 |
| 35 Equip. from Equip | 1,000,000 | 125 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 Equip. from Equip | \$47,026 | 125 | \$17,446 | \$0 | \$0 | \$0 | \$2,245 | \$0 | \$4,746 |
| 37 Equip. from Equip | 1,000,000 | 125 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 Equip. from Equip | \$47,026 | 125 | \$17,446 | \$0 | \$0 | \$0 | \$2,245 | \$0 | \$4,746 |
| 39 Equip. from Equip | 1,000,000 | 125 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 Equip. from Equip | \$47,026 | 125 | \$17,446 | \$0 | \$0 | \$0 | \$2,245 | \$0 | \$4,746 |
| 41 Equip. from Equip | 1,000,000 | 125 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 Equip. from Equip | \$47,026 | 125 | \$17,446 | \$0 | \$0 | \$0 | \$2,245 | \$0 | \$4,746 |
| 43 Equip. from Equip | 1,000,000 | 125 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 Equip. from Equip | \$47,026 | 125 | \$17,446 | \$0 | \$0 | \$0 | \$2,245 | \$0 | \$4,746 |
| 45 Equip. from Equip | 1,000,000 | 125 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

STATELINE TELECOMMUNICATIONS INC.

| | Fiscal Year | | | | | | | | | | |
|----------------------------|------------------|---------|--------|---------|---------|---------|---------|---------|----------|----------|---------|
| | 1997 | | | | | | | | | | |
| Account Name | Approved Factors | | | | | | | | | | |
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) |
| 60 Inmate Fee Factor | 0.00000 | 0.00000 | Direct | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 61 3000 Mail Room Salaries | 1.00000 | 1.00000 | Direct | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | O.K. |
| 62 3000 Telephone Expenses | 110.000 | 110.000 | Direct | 138.400 | \$0 | \$0 | \$0 | \$0 | \$13.241 | \$36,217 | O.K. |
| 63 3000 | 0.00000 | 0.00000 | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | O.K. |
| 64 3000 | 0.00000 | 0.00000 | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | O.K. |
| 65 3000 | 0.00000 | 0.00000 | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | O.K. |
| 66 3000 | 0.00000 | 0.00000 | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | O.K. |
| 67 3000 | 0.00000 | 0.00000 | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | O.K. |
| 68 3000 | 0.00000 | 0.00000 | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | O.K. |
| 69 3000 | 0.00000 | 0.00000 | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | O.K. |
| 70 3000 | 0.00000 | 0.00000 | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | O.K. |
| 71 3000 | 0.00000 | 0.00000 | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | O.K. |
| 72 3000 | 0.00000 | 0.00000 | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | O.K. |
| 73 3000 | 0.00000 | 0.00000 | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | O.K. |
| 74 3000 | 0.00000 | 0.00000 | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | O.K. |
| 75 3000 | 0.00000 | 0.00000 | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | O.K. |
| 76 3000 | 0.00000 | 0.00000 | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | O.K. |
| 77 3000 | 0.00000 | 0.00000 | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | O.K. |
| 78 3000 | 0.00000 | 0.00000 | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | O.K. |
| 79 3000 | 0.00000 | 0.00000 | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | O.K. |
| 80 3000 | 0.00000 | 0.00000 | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | O.K. |
| 81 3000 | 0.00000 | 0.00000 | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | O.K. |
| 82 3000 | 0.00000 | 0.00000 | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | O.K. |
| 83 3000 | 0.00000 | 0.00000 | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | O.K. |
| 84 3000 | 0.00000 | 0.00000 | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | O.K. |
| 85 3000 | 0.00000 | 0.00000 | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | O.K. |
| 86 3000 | 0.00000 | 0.00000 | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | O.K. |
| 87 3000 | 0.00000 | 0.00000 | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | O.K. |
| 88 3000 | 0.00000 | 0.00000 | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | O.K. |
| 89 3000 | 0.00000 | 0.00000 | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | O.K. |
| 90 3000 | 0.00000 | 0.00000 | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | O.K. |
| 91 3000 | 0.00000 | 0.00000 | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | O.K. |
| 92 3000 | 0.00000 | 0.00000 | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | O.K. |
| 93 3000 | 0.00000 | 0.00000 | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | O.K. |
| 94 3000 | 0.00000 | 0.00000 | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | O.K. |
| 95 3000 | 0.00000 | 0.00000 | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | O.K. |
| 96 3000 | 0.00000 | 0.00000 | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | O.K. |
| 97 3000 | 0.00000 | 0.00000 | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | O.K. |
| 98 3000 | 0.00000 | 0.00000 | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | O.K. |
| 99 3000 | 0.00000 | 0.00000 | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | O.K. |
| 100 3000 | 0.00000 | 0.00000 | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | O.K. |

STATELINE TELECOMMUNICATIONS, INC.

| | Operating Expenses and Taxes | | Apportion (c) | Common Line | | Local Switching (f) | Information (g) | Common Transport (h) | Billing and Collection (i) | | Other (j) |
|-------------------------------|------------------------------|--------|------------------|----------------|-----|---------------------------|--------------------|----------------------------|----------------------------------|---------|--------------|
| | Int'l ATA Total | (a) | | (b) | (d) | | | | (k) | (l) | |
| 13 PLANT SPEC. CHGR. EXPENSE | | | | | | | | | | | |
| 14 Network Support, Alloc | \$15 | 107 | | \$13 | \$0 | \$0 | \$0 | \$2 | \$0 | \$1 | O.K. |
| 15 Network Support, Direct | 0 | Direct | | 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 Total Network Support Exp | \$15 | | | \$13 | \$0 | \$0 | \$0 | \$2 | \$0 | \$1 | O.K. |
| 19 | | | | | | | | | | | |
| 20 General Support, Alloc | \$5,438 | 928 | | \$3,029 | \$0 | \$0 | \$0 | \$1,851 | \$0 | \$547 | O.K. |
| 21 General Support, Direct | 0 | Direct | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 22 Total General Support Exp | \$5,438 | | | \$3,029 | \$0 | \$0 | \$0 | \$1,851 | \$0 | \$547 | O.K. |
| 23 | | | | | | | | | | | |
| 24 General Office Eq. Alloc | \$17,006 | 1031 | | \$14,300 | \$0 | \$0 | \$0 | \$2,316 | \$0 | \$390 | O.K. |
| 25 General Office Eq. Direct | 0 | Direct | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 27 Total OCE Exp | \$17,006 | | | \$14,300 | \$0 | \$0 | \$0 | \$2,316 | \$0 | \$390 | O.K. |
| 29 | | | | | | | | | | | |
| 30 Cost Recovery Equip | \$0 | 128 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 31 Cost Recovery Equip | 0 | Direct | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 32 Cost Recovery Equip | 0 | Direct | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 33 Total OCE Exp | \$0 | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 34 | | | | | | | | | | | |
| 35 Cable & Wire, Alloc | \$17,734 | 1233 | | \$15,616 | \$0 | \$0 | \$0 | \$1,529 | \$0 | \$539 | O.K. |
| 36 Cable & Wire, Alloc | 0 | Direct | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 37 Cable & Wire, Direct | \$17,734 | | | \$15,616 | \$0 | \$0 | \$0 | \$1,529 | \$0 | \$539 | O.K. |
| 39 Total C&W Exp | \$17,734 | | | \$15,616 | \$0 | \$0 | \$0 | \$1,529 | \$0 | \$539 | O.K. |
| 40 | | | | | | | | | | | |
| 41 TOTAL INT. SPEC. CHGR. EXP | \$40,103 | | | \$32,808 | \$0 | \$0 | \$0 | \$5,748 | \$0 | \$1,417 | O.K. |
| 42 | | | | | | | | | | | |
| 43 TOTAL INT. SPEC. CHGR. EXP | \$32,140 | | | \$29,916 | \$0 | \$0 | \$0 | \$3,660 | \$0 | \$929 | O.K. |

STATELINE TELECOMMUNICATIONS INC

| | Part 36 Net/ATA | | Agency | Common | | Local Switching | Incentives | Common Transfer | Billing and Collection | Other | |
|------------------------------|-------------------------------------|----------|--------------------|----------|-----|--------------------|------------|--------------------|---------------------------|---------|------|
| | Total | (B) | | (C) | (D) | | | | | | |
| ----- FCC PART 36 ----- | | | | | | | | | | | |
| Operating Expenses and Taxes | | | | | | | | | | | |
| 57 | | | | | | | | | | | |
| 58 | Cellular Service Charge (Cell. Exp) | \$14 | Cellular | \$29 | \$0 | \$0 | \$0 | \$1 | \$0 | \$1 | O.K. |
| 59 | Cellular Service Charge (Cell. Exp) | 0 | Cellular | 0 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 60 | Cellular Service Charge (Cell. Exp) | 0 | Cellular | 0 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 61 | Cellular Service Charge (Cell. Exp) | 0 | Cellular | 0 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 62 | Total Cell. Exp | \$14 | Cellular | \$29 | \$0 | \$0 | \$0 | \$1 | \$0 | \$1 | O.K. |
| 63 | Cellular Service Charge (Cell. Exp) | 0 | Cellular | 0 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 64 | Cellular Service Charge (Cell. Exp) | 0 | Cellular | 0 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 65 | Cellular Service Charge (Cell. Exp) | 0 | Cellular | 0 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 66 | Total Cellular Exp | \$0 | Cellular | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 67 | Total Access Expenses | \$14 | Cellular | \$29 | \$0 | \$0 | \$0 | \$1 | \$0 | \$1 | O.K. |
| 68 | Cellular Service Charge (Cell. Exp) | 0 | Cellular | 0 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 69 | Cellular Service Charge (Cell. Exp) | 0 | Cellular | 0 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 70 | Cellular Service Charge (Cell. Exp) | 0 | Cellular | 0 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 71 | Cellular Service Charge (Cell. Exp) | 0 | Cellular | 0 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 72 | Cellular Service Charge (Cell. Exp) | 0 | Cellular | 0 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 73 | Cellular Service Charge (Cell. Exp) | 0 | Cellular | 0 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 74 | Cellular Service Charge (Cell. Exp) | 0 | Cellular | 0 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 75 | Cellular Service Charge (Cell. Exp) | 0 | Cellular | 0 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 76 | Cellular Service Charge (Cell. Exp) | 0 | Cellular | 0 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 77 | Cellular Service Charge (Cell. Exp) | 0 | Cellular | 0 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 78 | Cellular Service Charge (Cell. Exp) | 0 | Cellular | 0 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 79 | Cellular Service Charge (Cell. Exp) | 0 | Cellular | 0 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 80 | Total Depreciation Expense | \$53,042 | Depreciation | \$43,311 | \$0 | \$0 | \$0 | \$5,929 | \$0 | \$1,796 | O.K. |
| 81 | Account Management Fees | \$0 | Account Management | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 82 | Account Management Fees | 0 | Account Management | 0 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 83 | Account Management Fees | 0 | Account Management | 0 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 84 | Account Management Fees | 0 | Account Management | 0 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 85 | Account Management Fees | 0 | Account Management | 0 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 86 | Total Account Management Fees | \$0 | Account Management | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 87 | Account Management Fees | \$53,042 | Account Management | \$43,311 | \$0 | \$0 | \$0 | \$5,929 | \$0 | \$1,796 | O.K. |
| 88 | Account Management Fees | \$53,042 | Account Management | \$43,311 | \$0 | \$0 | \$0 | \$5,929 | \$0 | \$1,796 | O.K. |
| 89 | Account Management Fees | \$53,042 | Account Management | \$43,311 | \$0 | \$0 | \$0 | \$5,929 | \$0 | \$1,796 | O.K. |
| 90 | Total Cell. Exp | \$53,108 | Cellular | \$43,337 | \$0 | \$0 | \$0 | \$6,442 | \$0 | \$1,939 | O.K. |
| 91 | Total Cell. Exp | \$53,108 | Cellular | \$43,337 | \$0 | \$0 | \$0 | \$6,442 | \$0 | \$1,939 | O.K. |
| 92 | Total Cell. Exp | \$53,108 | Cellular | \$43,337 | \$0 | \$0 | \$0 | \$6,442 | \$0 | \$1,939 | O.K. |
| 93 | Total Cell. Exp | \$53,108 | Cellular | \$43,337 | \$0 | \$0 | \$0 | \$6,442 | \$0 | \$1,939 | O.K. |
| 94 | Total Cell. Exp | \$53,108 | Cellular | \$43,337 | \$0 | \$0 | \$0 | \$6,442 | \$0 | \$1,939 | O.K. |
| 95 | Total Cell. Exp | \$53,108 | Cellular | \$43,337 | \$0 | \$0 | \$0 | \$6,442 | \$0 | \$1,939 | O.K. |
| 96 | Total Cell. Exp | \$53,108 | Cellular | \$43,337 | \$0 | \$0 | \$0 | \$6,442 | \$0 | \$1,939 | O.K. |
| 97 | Total Cell. Exp | \$53,108 | Cellular | \$43,337 | \$0 | \$0 | \$0 | \$6,442 | \$0 | \$1,939 | O.K. |
| 98 | Total Cell. Exp | \$53,108 | Cellular | \$43,337 | \$0 | \$0 | \$0 | \$6,442 | \$0 | \$1,939 | O.K. |
| 99 | Total Cell. Exp | \$53,108 | Cellular | \$43,337 | \$0 | \$0 | \$0 | \$6,442 | \$0 | \$1,939 | O.K. |
| 100 | Total Cell. Exp | \$53,108 | Cellular | \$43,337 | \$0 | \$0 | \$0 | \$6,442 | \$0 | \$1,939 | O.K. |

STATELINE TELECOMMUNICATIONS, INC.

| | FCC PART 69 | | Operating Expenses and Fees | | | | | | | | | | | |
|-----|--------------------------------------|----------|-----------------------------------|--------|---------|------------|-----------|-------------|---------|-----|-------|-----|-------|-----|
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) | (L) | (M) | (N) |
| | Rate | Usage | Amount | Common | Local | Interurban | Common | Billing and | Other | | | | | |
| | Total | Total | Excess | Line | Service | Service | Transport | Collection | | | | | | |
| 104 | CUSTOMER OPERATIONS EXPENSE | | | | | | | | | | | | | |
| 106 | Marketing Absolute | \$179 | \$47 | \$322 | \$0 | \$0 | \$44 | \$0 | \$10 | \$0 | \$0 | \$0 | \$0 | OK |
| 107 | Marketing Direct | 0 | Excess | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 109 | Total Marketing Expense | \$179 | | \$322 | \$0 | \$0 | \$44 | \$0 | \$10 | \$0 | \$0 | \$0 | \$0 | OK |
| 110 | Operator Service, Adic | \$0 | \$61 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 111 | Operator Service, Direct | 0 | Excess | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 113 | Operator Service, Local | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 114 | Total Operator Service | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 116 | Classified Directory | \$0 | Direct | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 117 | Unclassified Directory | \$0 | (F) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 119 | Telephone Directory | 0 | Excess | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 120 | Total Directory | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 121 | Bus. Ctr. E1/Handwriting | 0 | \$40 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 123 | Bus. Ctr. E1/Internet | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 124 | Bus. Ctr. E1/PC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 125 | Bus. Ctr. E1/Message | 3,657 | 0 | 0 | 0 | 0 | 0 | 3,657 | 0 | 0 | 0 | 0 | 0 | OK |
| 126 | Bus. Ctr. E1/Internet | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 127 | Bus. Ctr. E1/Special Access | 32 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 128 | Bus. Ctr. E1/Keying and Common | 56 | 0 | \$54 | 0 | 0 | 69 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 129 | Bus. Ctr. Call Collection & Administ | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 131 | Bus. Ctr. Internet | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 133 | Total Business Office | \$4,286 | | \$504 | \$0 | \$0 | \$69 | \$3,713 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 134 | Card Serv. Mng Program | \$21,779 | 0 | 0 | 0 | 0 | 0 | \$21,779 | 0 | 0 | 0 | 0 | 0 | OK |
| 136 | Card Serv. Other (BIC) | 8,591 | 0 | 0 | 0 | 0 | 0 | 8,591 | 0 | 0 | 0 | 0 | 0 | OK |
| 137 | Card Serv. Other (BIC) | 26,833 | 6271 | 0 | 0 | 0 | 27,264 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 139 | Card Serv. E1/Computer (49) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 140 | Total Customer Service | \$67,213 | | \$0 | \$0 | \$0 | \$27,264 | \$32,219 | \$4,085 | \$0 | \$0 | \$0 | \$0 | OK |
| 142 | Total NO. C.S. C.S. Cr | \$72,517 | | \$504 | \$0 | \$0 | \$27,432 | \$38,093 | \$4,085 | \$0 | \$0 | \$0 | \$0 | OK |

STATELINE TELECOMMUNICATIONS INC

| ***** FCG PART 69 ***** Operating Expenses and Taxes | | Part 36 State AIA Fund | | Common Type | | Local Scheduling | | Information | | Common Transport | | Billing and Connection | | Other | |
|---|----------|------------------------------|----------|----------------|-----|---------------------|-------|-------------|-------|---------------------|-----|---------------------------|-----|---------|------|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) | (L) | (M) | (N) | (O) | (P) |
| 158 Other Card Serv. Alloc | \$0 | 142 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 159 Other Card Serv. Direct | 134 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 134 | 0 | O.K. | |
| 160 | 134 | | \$0 | \$0 | \$0 | \$0 | \$134 | \$0 | \$134 | \$0 | \$0 | \$0 | \$0 | O.K. | |
| 162 Total Other Card Serv | 134 | | \$0 | \$0 | \$0 | \$0 | \$134 | \$0 | \$134 | \$0 | \$0 | \$0 | \$0 | O.K. | |
| 163 TOTAL CARDHOLDER OPER EXP | 134 | | \$0 | \$0 | \$0 | \$0 | \$134 | \$0 | \$134 | \$0 | \$0 | \$0 | \$0 | O.K. | |
| 165 7805 SHARED EXPENSES | | | | | | | | | | | | | | | |
| 166 Total 7805 Specific Exp | \$45,101 | 41 | \$13,044 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$144 | \$0 | \$0 | \$0 | \$147 | O.K. |
| 168 Total 7805 General Exp | 72,820 | 82 + 87 + 10 | 4,606 | 0 | 0 | 0 | 0 | 0 | 0 | 27,476 | 0 | 3,217 | 0 | O.K. | |
| 169 Total Customer Operations | 117,921 | 83 | 17,650 | 0 | 0 | 0 | 0 | 0 | 0 | 41,920 | 0 | 3,217 | 0 | O.K. | |
| 170 TOTAL 7805 SHARED EXPENSES | 117,921 | | \$17,650 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$32,396 | \$0 | \$3,217 | \$0 | O.K. | |
| 172 CORPORATE OPERATIONS EXPENSE | | | | | | | | | | | | | | | |
| 173 Fuel and Power Alloc | \$10,075 | 664 | \$4,282 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,796 | \$0 | \$4,010 | \$0 | \$1,077 | O.K. |
| 174 Fuel and Power Direct | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 175 Fuel and Power | \$10,075 | | \$4,282 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,796 | \$0 | \$4,010 | \$0 | \$1,077 | O.K. |
| 179 Adams & General Manager | \$15,120 | 1041 | \$5,030 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$4,441 | \$0 | \$4,125 | \$0 | \$1,272 | O.K. |
| 180 Adams & General Manager | 27,000 | Direct | 12,500 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 12,500 | \$0 | 0 | \$0 | \$0 | O.K. |
| 181 Adams & General Manager | \$42,030 | | \$17,530 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$26,941 | \$0 | \$4,125 | \$0 | \$1,272 | O.K. |
| 182 Total Adams and Gen | \$59,150 | | \$25,172 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$39,447 | \$0 | \$4,125 | \$0 | \$2,550 | O.K. |
| 183 TOTAL CORPORATE OPERATIONS | \$59,150 | | \$25,172 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$39,447 | \$0 | \$4,125 | \$0 | \$2,550 | O.K. |
| 186 NONRECURRING TAXES | | | | | | | | | | | | | | | |
| 189 Non-recur Tax-Allocable | \$25 | NAT | \$7 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$3 | \$0 | \$0 | \$0 | \$1 | O.K. |
| 190 Non-recur Tax- Direct | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 191 Non-recur Taxes | \$25 | | \$7 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$3 | \$0 | \$0 | \$0 | \$1 | O.K. |
| 192 Total Non-recur Taxes | \$25 | | \$7 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$3 | \$0 | \$0 | \$0 | \$1 | O.K. |
| 193 TOTAL OPER EXP ADJ TAXES | \$25,664 | | \$10,524 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$6,978 | \$0 | \$4,125 | \$0 | \$1,847 | O.K. |

STATELINE TELECOMMUNICATIONS, INC.

| | Page 36 Item 41A Total | Source (C) | Common Fund (D) | Total Shading (E) | Information (F) | Common Transfer (G) | Lifting and Commission (H) | Other (I) | | |
|--------------------------------|------------------------------|---------------|-----------------------|-------------------------|--------------------|---------------------------|----------------------------------|--------------|-----|-----|
| | | | | | | | | | | (A) |
| 13 Land and Support Assets | \$27,898 | HCN | \$18,503 | \$0 | \$0 | \$11,086 | \$0 | \$0 | \$0 | OK |
| 14 Central Office Equipment | \$68,413 | HCN | \$38,279 | \$0 | \$0 | \$18,154 | \$0 | \$0 | \$0 | OK |
| 15 Veh. Item, Equip. Equipment | 285,800 | HCN | 287,784 | 0 | 0 | 28,048 | 0 | 0 | 0 | OK |
| 16 Cable and Other Facilities | 285,800 | HCN | 287,784 | 0 | 0 | 28,048 | 0 | 0 | 0 | OK |
| 17 Total COE, OI, CA&F | \$94,233 | | \$18,033 | \$0 | \$0 | \$38,208 | \$0 | \$0 | \$0 | OK |
| 18 Total Intangible Assets | \$0 | HCN | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 22 Total Non-Fin. as Billing | \$94,232 | | \$18,032 | \$0 | \$0 | \$38,208 | \$0 | \$0 | \$0 | OK |
| 23 Total Non-Fin. as Billing | \$94,232 | | \$18,032 | \$0 | \$0 | \$38,208 | \$0 | \$0 | \$0 | OK |
| 24 Total Fixed Assets | \$300,132 | | \$132,842 | \$0 | \$0 | \$19,248 | \$0 | \$0 | \$0 | OK |
| 25 Total Fixed Assets | \$300,132 | | \$132,842 | \$0 | \$0 | \$19,248 | \$0 | \$0 | \$0 | OK |
| 26 Total Fixed Assets | \$300,132 | | \$132,842 | \$0 | \$0 | \$19,248 | \$0 | \$0 | \$0 | OK |
| 27 Total Fixed Assets | \$300,132 | | \$132,842 | \$0 | \$0 | \$19,248 | \$0 | \$0 | \$0 | OK |
| 28 Total Fixed Assets | \$300,132 | | \$132,842 | \$0 | \$0 | \$19,248 | \$0 | \$0 | \$0 | OK |
| 29 Total Fixed Assets | \$300,132 | | \$132,842 | \$0 | \$0 | \$19,248 | \$0 | \$0 | \$0 | OK |
| 30 Total Fixed Assets | \$300,132 | | \$132,842 | \$0 | \$0 | \$19,248 | \$0 | \$0 | \$0 | OK |
| 32 TOTAL HELLSHOKE IN AIT | \$147,418 | | \$39,729 | \$0 | \$0 | \$37,669 | \$0 | \$0 | \$0 | OK |
| 33 | | | | | | | | | | |
| 34 Account Dept. Fin. in Store | 236,261 | STZ | 208,644 | 0 | 0 | 27,217 | 0 | 0 | 0 | OK |
| 35 Account Dept. Fin. in Store | 0 | STZ | 0 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 36 Account Dept. Fin. in Store | 0 | STZ | 0 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 37 Account Dept. Fin. in Store | 0 | STZ | 0 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 38 Account Dept. Fin. in Store | 0 | STZ | 0 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 39 Account Dept. Fin. in Store | 0 | STZ | 0 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 40 Account Dept. Fin. in Store | 0 | STZ | 0 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 41 Account Dept. Fin. in Store | 0 | STZ | 0 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 42 | | | | | | | | | | |
| 43 Other Assets | 0 | Fixed | 0 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 44 NET HELLSHOKE IN AIT | \$172,206 | | \$162,189 | \$0 | \$0 | \$30,018 | \$0 | \$0 | \$0 | OK |
| 45 | | | | | | | | | | |
| 46 | | | | | | | | | | |
| 47 | | | | | | | | | | |
| 48 | | | | | | | | | | |
| 49 | | | | | | | | | | |
| 50 | | | | | | | | | | |
| 51 | | | | | | | | | | |
| 52 | | | | | | | | | | |
| 53 | | | | | | | | | | |
| NET INVESTMENT | \$172,206 | | \$162,189 | \$0 | \$0 | \$30,018 | \$0 | \$0 | \$0 | OK |

Sheet 76
 ENDED DECEMBER 31, 1997

15-Apr-98

02:28:31 PM

STATELINE TELECOMMUNICATIONS INC

| | Part 36 Investment Detail | Total | | Source or Appropriation | Common Line | Local Scheduling | Information | Common Transport | Billing and Collection | Other |
|-----|---------------------------------|----------|--------|----------------------------|----------------|---------------------|-------------|---------------------|---------------------------|-------|
| | | (B) | (C) | | | | | | | |
| 111 | 1481 CDMF Mortgage | \$28,046 | | (D) | \$0 | \$0 | \$0 | \$28,046 | \$0 | \$0 |
| 112 | 1481 CDMF WATS | 0 | | (E) | 0 | 0 | 0 | 0 | 0 | 0 |
| 113 | 1481 CDMF Assigned | 0 | | Direct | 0 | 0 | 0 | 0 | 0 | 0 |
| 115 | Total Miscellaneous CMF | \$28,046 | | | \$0 | \$0 | \$0 | \$28,046 | \$0 | \$0 |
| 116 | Total CMF and Wts Fund | \$28,046 | | | \$0 | \$0 | \$0 | \$28,046 | \$0 | \$0 |
| 119 | 1481 CMF and Wts Fund | \$28,046 | | | \$0 | \$0 | \$0 | \$28,046 | \$0 | \$0 |
| 120 | 1481 CMF and Wts Fund | \$28,046 | | | \$0 | \$0 | \$0 | \$28,046 | \$0 | \$0 |
| 120 | Land and Support Leases | \$0 | 128 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 122 | COE Operator Leases | \$0 | 32 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 123 | COE Leases | \$0 | 32 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 125 | COE Local Switching Leases | 0 | 39 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 126 | COE Information Leases | 0 | 66 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 128 | Total COE Leases | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 129 | COE Leases | \$0 | 78 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 130 | COE Leases | \$0 | 78 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 131 | COE Leases | \$0 | 117 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 132 | COE Leases | \$0 | 117 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 133 | Total Capital Leases | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 136 | Leased Equip - Misc | \$0 | 137 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 138 | Leased Equip - Leases | 0 | Direct | | 0 | 0 | 0 | 0 | 0 | 0 |
| 139 | Total Leased Equip | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 140 | Total Leases | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 142 | Total Telephone Assets | \$0 | 146 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 143 | TOTAL TELECOMMUNICATIONS ASSETS | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 145 | PROPERTY HELD FOR FUTURE USE | \$0 | 146 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

STATEWIDE TELECOMMUNICATIONS INC.

| | FCC PART 69 | | Part 36 | | Source of | | Common | Total | Information | Common | Billing and | Other |
|-------------------------------|-------------------------|----------------|----------------|-----------|-----------|-----------|----------|-------|-------------|--------|-------------|-------|
| | Interstate AIA | Interstate AIA | Interstate AIA | Algorithm | Line | Switching | | | | | | |
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | | | |
| 13 ACCUM DEPRECIATION 1995 | | | | | | | | | | | | |
| 14 Support Assets | \$4,630 | 728 | \$3,213 | \$0 | \$0 | \$0 | \$3,417 | \$0 | \$0 | \$0 | O.K. | |
| 15 COE Switching | 0 | 844 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. | |
| 16 COE Transmission | 0 | 866 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. | |
| 18 COE Transmission | 40,249 | 0 | 34,277 | 0 | 0 | 0 | 5,972 | 0 | 0 | 0 | O.K. | |
| 19 JOT Equipment | 0 | 878 | 0 | 0 | 0 | 0 | 18,308 | 0 | 0 | 0 | O.K. | |
| 20 Other Equip | 187,282 | 0 | 163,994 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. | |
| 21 Other Equip | 0 | 117 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. | |
| 22 Other Equip | 0 | 357 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. | |
| 23 Total Accum Deprec - 1995 | \$229,261 | | \$208,484 | \$0 | \$0 | \$0 | \$37,777 | \$0 | \$0 | \$0 | O.K. | |
| 25 ACCUM AMORTIZATION | | | | | | | | | | | | |
| 26 Accum Depreciation 1997U | 0 | 737 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. | |
| 27 Accum Depreciation 1997 | 0 | 737 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. | |
| 28 Accum Asset - Longline Inv | 0 | 737 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. | |
| 29 Accum Asset - Siding Inv | 0 | 737 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. | |
| 30 Accum Asset - Other | 0 | 737 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. | |
| 31 Tot Accum Amortization | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. | |
| 32 | | | | | | | | | | | | |
| 33 Total Accum Deprec Asset | \$229,261 | | \$208,484 | \$0 | \$0 | \$0 | \$37,777 | \$0 | \$0 | \$0 | O.K. | |
| 35 | | | | | | | | | | | | |
| 36 ACCUM DEF NEG INCOME TAX | | | | | | | | | | | | |
| 37 Support Assets | (176) | 728 | (146) | \$0 | \$0 | \$0 | (150) | \$0 | \$0 | \$0 | O.K. | |
| 38 Support Assets | 0 | 812 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. | |
| 39 COE Switching | 0 | 866 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. | |
| 40 COE Transmission | (168) | 866 | (168) | 0 | 0 | 0 | (23) | 0 | 0 | 0 | O.K. | |
| 41 COE Transmission | 0 | 878 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. | |
| 42 COE Transmission | 0 | 866 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. | |
| 43 COE Transmission | (180) | 728 | 0 | 0 | 0 | 0 | (7) | 0 | 0 | 0 | O.K. | |
| 44 Cable and Wire Pnc | 0 | 817 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. | |
| 45 Unallocated | 0 | 737 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. | |
| 46 | | | | | | | | | | | | |
| 47 Total Accum Def Neg Taxes | (\$1,024) | | (\$914) | \$0 | \$0 | \$0 | (\$150) | \$0 | \$0 | \$0 | O.K. | |

STATELINE TELECOMMUNICATIONS INC

| | Page 36 | | Source | Common | Local | Information | Common | Billing and | Other |
|----|----------|----------|--------|----------|---------|-------------|---------|-------------|---------|
| | InteLATA | Total | | | | | | | |
| 60 | 0.00000 | 0.00000 | Direct | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 61 | 1.00000 | 1.00000 | Direct | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 62 | \$24,108 | \$24,108 | U171 | \$16,963 | \$0 | \$0 | \$5,480 | \$1,648 | \$0 |
| 63 | 1.00000 | 1.00000 | F13 | 0.00000 | 0.00000 | 0.00000 | 0.26789 | 0.00000 | 0.00000 |
| 64 | 271,762 | 271,762 | F13 | 163,361 | 0 | 0 | 20,271 | 0 | 0 |
| 65 | 1.00000 | 1.00000 | | 0.00000 | 0.00000 | 0.00000 | 0.14261 | 0.00000 | 0.00000 |
| 66 | | | | 0.00000 | 0.00000 | 0.00000 | | | |
| 67 | | | | 0.00000 | 0.00000 | 0.00000 | | | |

Sheet 17
 ENRON DECEMBER 31, 1997

15-Apr-98

02:56:31 PM

***** FOC REPORT 69 *****
 Operating Expenses and Taxes

STATELINE TELECOMMUNICATIONS INC.

| | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) |
|----|--------------------|----------|----------|-----------|--------------|--------------|-------------|-------|-----|
| | Int'l Identific | Aggreon | Common | Local | Interurban | Common | Billing and | Other | |
| | Total | Direct | Line | Switching | Transmission | Transmission | Collection | | |
| 57 | \$14 | \$14 | \$12 | \$0 | \$0 | \$2 | \$0 | \$0 | |
| 58 | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | |
| 59 | \$182 | \$182 | \$182 | \$0 | \$0 | \$2 | \$0 | \$0 | |
| 60 | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | |
| 61 | \$2,162 | \$2,162 | \$1,946 | \$0 | \$0 | \$25 | \$0 | \$0 | |
| 62 | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | |
| 63 | \$2,932 | \$2,932 | \$1,946 | \$0 | \$0 | \$25 | \$0 | \$0 | |
| 64 | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | |
| 65 | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | |
| 66 | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | |
| 67 | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | |
| 68 | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | |
| 69 | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | |
| 70 | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | |
| 71 | \$1,332 | \$1,332 | \$129 | \$0 | \$0 | \$325 | \$0 | \$0 | |
| 72 | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | |
| 73 | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | |
| 74 | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | |
| 75 | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | |
| 76 | 3,301 | 3,301 | 2,811 | 0 | 0 | \$544 | \$0 | \$0 | |
| 77 | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | |
| 78 | 17,297 | 17,297 | 15,000 | 0 | 0 | 480 | 0 | 0 | |
| 79 | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | |
| 80 | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | |
| 81 | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | |
| 82 | \$22,071 | \$22,071 | \$19,330 | \$2 | \$0 | \$2,741 | \$0 | \$0 | |
| 83 | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | |
| 84 | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | |
| 85 | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | |
| 86 | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | |
| 87 | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | |
| 88 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 89 | \$22,071 | \$22,071 | \$19,330 | \$0 | \$0 | \$2,741 | \$0 | \$0 | |
| 90 | \$24,266 | \$24,266 | \$21,289 | \$0 | \$0 | \$2,987 | \$0 | \$0 | |

STATELINE TELECOMMUNICATIONS, INC.

| | Part 30 | | Appropriation | Common Line | | Local Switching | Information | Common Equipment | Billing and Collection | | Other | |
|------------------------------------|---------|--------|---------------|-------------|-----|-----------------|-------------|------------------|------------------------|-----|-------|----|
| | Total | (A) | | (B) | (C) | | | | (D) | (E) | | |
| ***** FCC BUILT TO ***** | | | | | | | | | | | | |
| Operating Expenses and Taxes | | | | | | | | | | | | |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) | (L) | |
| CUSTOMER OPERATING EXPENSE | | | | | | | | | | | | |
| 104 Marketing Expense | \$25 | 137 | \$11 | \$0 | \$0 | \$5 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 105 Marketing Travel | 0 | Travel | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 106 Total Marketing Expense | \$25 | | \$11 | \$0 | \$0 | \$5 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 107 Operator Service, Alloc | \$0 | 161 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 108 Operator Service, Direct | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 109 Total Operator Service | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 110 Operator Inventory | \$0 | Direct | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 111 Appurtenant Inventory | 0 | (I) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 112 Foreign Inventory | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 113 Total Inventory | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 121 Bus. Ocr. - E11 Prepaid/option | 0 | 148 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 122 Bus. Ocr. - E11 Prepaid/option | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 123 Bus. Ocr. - E11 Prepaid/option | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 124 Bus. Ocr. - E11 Prepaid/option | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 125 Bus. Ocr. - E11 Message | 205 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 205 | 0 | 0 | OK |
| 126 Bus. Ocr. - E11 Message | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 127 Bus. Ocr. - E11 Special Access | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 128 Bus. Ocr. - E11 Special Access | 0 | 145 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 129 Bus. Ocr. - E11 Special Access | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 130 Bus. Ocr. - Con Comm'n & Admin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 131 Bus. Ocr. - Reserved | 0 | (I) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 132 Total Business Ocrs | \$305 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$305 | \$0 | \$0 | OK |
| 134 Card Serv. - Misc Prepaid | 1,720 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,720 | 0 | 0 | OK |
| 135 Card Serv. - Misc Prepaid | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 137 Card Serv. - C/MS | 2,844 | 721 | 0 | 0 | 0 | 2,844 | 0 | 0 | 0 | 0 | 0 | OK |
| 138 Card Serv. - E11 Common Line | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | OK |
| 140 Total Customer Service | \$4,564 | | \$0 | \$0 | \$0 | \$2,844 | \$0 | \$0 | \$2,341 | \$0 | \$0 | OK |
| 141 Total B.O. - C/L - O/L - E/O | \$2,230 | | \$0 | \$0 | \$0 | \$2,264 | \$0 | \$0 | \$2,646 | \$0 | \$0 | OK |

STATELINE TELECOMMUNICATIONS INC

| | Part 36 | | Part 36 | | Part 36 | | Part 36 | | Part 36 | | Part 36 | |
|---------------------------------|----------|----------|-------------|----------|---------|-------------|---------|-------------|---------|-----|---------|------|
| | Item A/A | Total | Application | Common | Total | Information | Common | Library and | Other | | | |
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | | |
| ***** FOC (PART) 09 ***** | | | | | | | | | | | | |
| Operating Expenses and Taxes | | | | | | | | | | | | |
| 158 Other Cost Item, Alloc | | \$0 | 142 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 159 Other Cost Item, Direct | | 0 | Others | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 160 | | | | | | | | | | | | |
| 162 Total Other Cost Item | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 163 TOTAL CUSTOMER OPER EXP | | \$5,245 | \$31 | \$0 | \$0 | \$0 | \$2,568 | \$2,686 | \$0 | \$0 | \$0 | O.K. |
| 164 | | | | | | | | | | | | |
| 166 700-THEATER EXPENSES | | | | | | | | | | | | |
| 167 | | | | | | | | | | | | |
| 168 Total by Specific Exp | | \$15,748 | 41 | \$14,079 | \$0 | \$0 | \$2,675 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 169 | | | | | | | | | | | | |
| 170 Total Customer Oper Exp | | \$2,475 | \$7,403 | \$1 | \$0 | \$0 | 2,568 | \$2,686 | \$0 | \$0 | \$0 | O.K. |
| 171 | | | | | | | | | | | | |
| 172 TOTAL 700-THEATER EXPENSES | | \$24,108 | | \$16,603 | \$0 | \$0 | \$5,483 | \$2,686 | \$0 | \$0 | \$0 | O.K. |
| 173 | | | | | | | | | | | | |
| 174 CORPORATE OPERATING EXPENSE | | | | | | | | | | | | |
| 175 | | | | | | | | | | | | |
| 176 Exec. and Planning Alloc | | \$2,543 | 704 | \$1,609 | \$0 | \$0 | \$506 | \$278 | \$0 | \$0 | \$0 | O.K. |
| 178 Exec. and Planning Direct | | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 177 | | | | | | | | | | | | |
| 179 Total Exec. and Planning | | \$2,543 | | \$1,609 | \$0 | \$0 | \$506 | \$278 | \$0 | \$0 | \$0 | O.K. |
| 180 | | | | | | | | | | | | |
| 181 Adams & Co (w/ Alameda | | \$1,003 | 704 | \$1,604 | \$0 | \$0 | \$680 | \$329 | \$0 | \$0 | \$0 | O.K. |
| 182 Adams & Co (w/ Alameda | | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 183 | | | | | | | | | | | | |
| 184 Total Adams and Co (w/ | | \$1,003 | | \$1,604 | \$0 | \$0 | \$680 | \$329 | \$0 | \$0 | \$0 | O.K. |
| 185 | | | | | | | | | | | | |
| 186 TOTAL CORPORATE OPERATIONS | | \$3,547 | | \$3,603 | \$0 | \$0 | \$1,207 | \$607 | \$0 | \$0 | \$0 | O.K. |
| 187 | | | | | | | | | | | | |
| 188 NON-INCOME TAXES | | | | | | | | | | | | |
| 189 | | | | | | | | | | | | |
| 190 Non-income Taxes, Alameda | | \$10 | 717 | \$0 | \$0 | \$0 | \$1 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 192 Non-income Taxes, Direct | | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 191 | | | | | | | | | | | | |
| 193 Total Non-income Taxes | | \$10 | | \$0 | \$0 | \$0 | \$1 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 194 | | | | | | | | | | | | |
| 195 TOTAL OPER EXP (NET TAXES) | | \$29,616 | | \$19,603 | \$0 | \$0 | \$8,176 | \$3,293 | \$0 | \$0 | \$0 | O.K. |

SOUTH DOWNTOWN NYC INITIATIVE ACCESS COST MODEL

COMPARATIVE MODEL STATE STREET TELECOMMUNICATIONS INC.

REPLACEMENT DATE 15-Apr-98

REPLACEMENT TIME 07:56:31 PM

NOTES: SEE SHEET TO BOND PART RE ALLOCATION FACTORS

| EQUIPMENT NAME | TOTAL COMPARATIVE | Sewer Allocation | Sanitation and Other | Message Telephone Service | | | Private Line | | | TOTAL INITIATIVE |
|----------------------------------|----------------------|---------------------|-------------------------|---------------------------|---------|---------|--------------|---------|---------|---------------------|
| | | | | INITIAL | INITIAL | INITIAL | INITIAL | INITIAL | INITIAL | |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | |
| 17 CAT 1100 24 Line 1100 | 4,624 | --- | --- | 0 | 0 | 0 | 0 | 0 | 0 | |
| 21 Land Direct | 0 | --- | --- | 0 | 0 | 0 | 0 | 0 | 0 | |
| 22 Motor Vehicle | 56,910 | --- | --- | 0 | 0 | 0 | 0 | 0 | 0 | |
| 24 Access | 0 | --- | --- | 0 | 0 | 0 | 0 | 0 | 0 | |
| 25 Airplane Vehicle | 0 | --- | --- | 0 | 0 | 0 | 0 | 0 | 0 | |
| 26 Garage Work Equipment | 46,036 | --- | --- | 0 | 0 | 0 | 0 | 0 | 0 | |
| 27 Other Work Equipment | 46,036 | --- | --- | 0 | 0 | 0 | 0 | 0 | 0 | |
| 28 Work Equipment | 46,036 | --- | --- | 0 | 0 | 0 | 0 | 0 | 0 | |
| 29 Building Direct | 0 | --- | --- | 0 | 0 | 0 | 0 | 0 | 0 | |
| 30 Furniture | 239 | --- | --- | 0 | 0 | 0 | 0 | 0 | 0 | |
| 31 General Equipment | 6,310 | --- | --- | 0 | 0 | 0 | 0 | 0 | 0 | |
| 32 General Equipment Computers | 0 | --- | --- | 0 | 0 | 0 | 0 | 0 | 0 | |
| 33 CAT 1 Tower Site, 1100/1200 | 0 | --- | --- | 0 | 0 | 0 | 0 | 0 | 0 | |
| 34 CAT 1 Tower Site, Cable Plant | 0 | --- | --- | 0 | 0 | 0 | 0 | 0 | 0 | |
| 35 CAT 1 Tower Site, Other Site | 0 | --- | --- | 0 | 0 | 0 | 0 | 0 | 0 | |
| 36 CAT 1 Tower Site, Other Site | 0 | --- | --- | 0 | 0 | 0 | 0 | 0 | 0 | |
| 37 CAT 1 Tower Site, Accessory | 0 | --- | --- | 0 | 0 | 0 | 0 | 0 | 0 | |
| 38 CAT 1 Tower Site, Accessory | 0 | --- | --- | 0 | 0 | 0 | 0 | 0 | 0 | |
| 39 CAT 1 Local Site, Abandon | 966,469 | --- | --- | 0 | 0 | 0 | 0 | 0 | 0 | |
| 40 CAT 1 Local Site, Direct | 316,500 | --- | --- | 0 | 0 | 0 | 0 | 0 | 0 | |
| 41 CAT 1 Local Site, Direct | 0 | --- | --- | 0 | 0 | 0 | 0 | 0 | 0 | |
| 42 CAT 1 Local Site, Direct | 0 | --- | --- | 0 | 0 | 0 | 0 | 0 | 0 | |
| 43 CAT 1 Local Site, Direct | 867,966 | --- | --- | 0 | 0 | 0 | 0 | 0 | 0 | |
| 44 CAT 1 Local Site, Direct | 0 | --- | --- | 0 | 0 | 0 | 0 | 0 | 0 | |
| 45 CAT 1 Local Site, Direct | 0 | --- | --- | 0 | 0 | 0 | 0 | 0 | 0 | |
| 46 CAT 1 Local Site, Direct | 0 | --- | --- | 0 | 0 | 0 | 0 | 0 | 0 | |
| 47 CAT 1 Local Site, Direct | 0 | --- | --- | 0 | 0 | 0 | 0 | 0 | 0 | |
| 48 CAT 1 Local Site, Direct | 303,214 | --- | --- | 0 | 0 | 0 | 0 | 0 | 0 | |
| 49 CAT 1 Local Site, Direct | 0 | --- | --- | 0 | 0 | 0 | 0 | 0 | 0 | |
| 50 CAT 1 Local Site, Direct | 174,898 | --- | --- | 0 | 0 | 0 | 0 | 0 | 0 | |
| 51 CAT 1 Local Site, Direct | 0 | --- | --- | 0 | 0 | 0 | 0 | 0 | 0 | |
| 52 CAT 1 Tower Site, Equipment | 0 | --- | --- | 0 | 0 | 0 | 0 | 0 | 0 | |
| 53 CAT 1 Tower Site, Phone | 0 | --- | --- | 0 | 0 | 0 | 0 | 0 | 0 | |

Initiative

15-Apr-88

02:36:31 PM

1434348

| ***** FICC PART 38 ***** | (A) | TOTAL COMBINE | Signal Abuse | Message and Other | Message Teletype Service | | Private Line | | TOTAL RESIDENTIAL |
|---|-----|------------------|-----------------|----------------------|--------------------------|----------|--------------|----------|----------------------|
| | | | | | Inst.ATA | Inst.ATA | Inst.ATA | Inst.ATA | |
| | | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) |
| 76 CAT 2 Cr Equipment | | 0 | | 0 | | | | | 0 |
| 77 Responder | | 0 | | | | | | | 0 |
| 77 CAT 1 3 Joint Reg. Cdr. 1.1 & 1.2 PL | | 3,573,636 | | | | | | | 0 |
| 77 Other CAT 1 Cr/AV | | 96,780 | | | | | | | 0 |
| 78 CAT 2 Cr/AV - Weekend | | 0 | | | | | | | 0 |
| 77 CAT 3 Joint Message & P/MA/NTS | | 0 | | | | | | | 0 |
| 79 CAT 1 Transit | | 482,236 | | | | | | | 0 |
| 80 CAT 4 Message | | 4,429 | | 4,429 | | | | | 0 |
| 83 CAT 4 MA/NTS | | 4,429 | | | | | | | 0 |
| 83 Airbase Support 1 event | | 0 | | 0 | | | | | 0 |
| 84 Emergency Support 1 event | | 0 | | 0 | | | | | 0 |
| 86 CCE Local Search | | 0 | | 0 | | | | | 0 |
| 87 CCE Local Search | | 0 | | 0 | | | | | 0 |
| 89 CCE Direct | | 0 | | 0 | | | | | 0 |
| 90 NOT 1 event | | 0 | | 0 | | | | | 0 |
| 92 Unattended Inq. Inst. At. | | 0 | | 0 | | | | | 0 |
| 93 Unattended Inq. CCE Operator | | 0 | | 0 | | | | | 0 |
| 94 Unattended Inq. CCE Operator | | 0 | | 0 | | | | | 0 |
| 96 Unattended Inq. NOT 1 event | | 0 | | 0 | | | | | 0 |
| 97 Unattended Inq. C/AV | | 0 | | 0 | | | | | 0 |
| 98 Unattended Inq. C/AV | | 0 | | 0 | | | | | 0 |
| 100 Direct Act. No. 2080 | | 0 | | 0 | | | | | 0 |
| 101 Direct Act. No. 2080 | | 0 | | 0 | | | | | 0 |
| 102 H110 2000 | | 0 | | 0 | | | | | 0 |
| 103 Two Pq. Adjust. Alloc. | | 0 | | 0 | | | | | 0 |
| 105 Other Admin. Fee | | 0 | | 0 | | | | | 0 |
| 106 Other Inst. Inst. Cr. Inst. | | 0 | | 0 | | | | | 0 |

Sheet "C" Input Documentation, Page 3
 SOUTH DAKOTA PLANT INSTALLATION ACCRUAL COST ANALYSIS
 STATEMENT, TELECOMMUNICATIONS INC.
 PERIOD: DECEMBER 31, 1997

15-Apr-98

02:30:31 PM

INSTALLATION

| FCC PART 90 | TOTAL COMBINED | Number of Antennas | Inventory and Other | Message Telephone Service | | | | | TOTAL INSTALLATION |
|--|-------------------|--------------------------|---------------------------|---------------------------|----------|----------|----------|----------|-----------------------|
| | | | | land A1A | land A1A | land A1A | land A1A | land A1A | |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | |
| 123 TRAC - Short Term Alloc | 0 | --- | 0 | --- | 0 | --- | 0 | 0 | |
| 124 TRAC - Short Term Alloc | 0 | --- | 0 | --- | 0 | --- | 0 | 0 | |
| 125 TRAC - Long Term Alloc | 1,281,216 | --- | 0 | --- | 0 | --- | 0 | 0 | |
| 126 TRAC - Long Term Alloc | 0 | --- | 0 | --- | 0 | --- | 0 | 0 | |
| 127 | --- | --- | 0 | --- | 0 | --- | 0 | 0 | |
| 128 RECEIPTS AND DEBIT BALANCES | 828,941 | --- | --- | --- | --- | --- | --- | --- | |
| 129 | --- | --- | --- | --- | --- | --- | --- | --- | |
| 130 Acq. Equip. COE Equipment | 818,951 | --- | --- | --- | --- | --- | --- | --- | |
| 131 Acq. Equip. COE Equipment | 844,100 | --- | --- | --- | --- | --- | --- | --- | |
| 132 Acq. Equip. COE Equipment | 0 | --- | --- | --- | --- | --- | --- | --- | |
| 133 Acq. Equip. COE Equipment | 0 | --- | --- | --- | --- | --- | --- | --- | |
| 134 Acq. Equip. Cable and Other Facilities | 2,725,300 | --- | --- | --- | --- | --- | --- | --- | |
| 135 Acq. Equip. Other Equip. | 0 | --- | 0 | --- | 0 | --- | 0 | 0 | |
| 136 Acq. Equip. Other Equip. | 0 | --- | 0 | --- | 0 | --- | 0 | 0 | |
| 137 Acquis. Asset. Intang. Inv. | 0 | --- | 0 | --- | 0 | --- | 0 | 0 | |
| 138 Acquis. Asset. Other | 0 | --- | 0 | --- | 0 | --- | 0 | 0 | |
| 139 Acq. Debt II COE Equipment | 1,141,000 | --- | 0 | --- | 0 | --- | 0 | 0 | |
| 140 Acq. Debt II COE Equipment | 2,658,000 | --- | 0 | --- | 0 | --- | 0 | 0 | |
| 141 Acq. Debt II COE Equipment | 14,100 | --- | 0 | --- | 0 | --- | 0 | 0 | |
| 142 Acq. Debt II COE Equipment | 14,100 | --- | 0 | --- | 0 | --- | 0 | 0 | |
| 143 Acq. Debt II COE Equipment | 0 | --- | 0 | --- | 0 | --- | 0 | 0 | |
| 144 Acq. Debt II COE Equipment | 11,410,000 | --- | 0 | --- | 0 | --- | 0 | 0 | |
| 145 | --- | --- | 0 | --- | 0 | --- | 0 | 0 | |
| 146 | --- | --- | 0 | --- | 0 | --- | 0 | 0 | |
| 147 OPERATING EXPENSES AND TAXES | --- | --- | --- | --- | --- | --- | --- | --- | |
| 148 | 118 | --- | --- | --- | --- | --- | --- | --- | |
| 149 | --- | --- | --- | --- | --- | --- | --- | --- | |
| 150 General Support Alloc | 42,990 | --- | 0 | --- | 0 | --- | 0 | 0 | |
| 151 General Support Alloc | 0 | --- | 0 | --- | 0 | --- | 0 | 0 | |
| 152 General Support Alloc | 287,000 | --- | 0 | --- | 0 | --- | 0 | 0 | |
| 153 General Office B. Alloc | 0 | --- | 0 | --- | 0 | --- | 0 | 0 | |
| 154 Capital Improvement Equip. | 0 | --- | 0 | --- | 0 | --- | 0 | 0 | |
| 155 Other COE | 0 | --- | 0 | --- | 0 | --- | 0 | 0 | |
| 156 Other COE | 0 | --- | 0 | --- | 0 | --- | 0 | 0 | |
| 157 Other COE | 0 | --- | 0 | --- | 0 | --- | 0 | 0 | |
| 158 Other COE | 0 | --- | 0 | --- | 0 | --- | 0 | 0 | |
| 159 Other COE | 507,250 | --- | 0 | --- | 0 | --- | 0 | 0 | |
| 160 Other COE | 0 | --- | 0 | --- | 0 | --- | 0 | 0 | |
| 161 Other COE | 0 | --- | 0 | --- | 0 | --- | 0 | 0 | |
| 162 Other COE | 0 | --- | 0 | --- | 0 | --- | 0 | 0 | |
| 163 Other COE | 0 | --- | 0 | --- | 0 | --- | 0 | 0 | |
| 164 Other COE | 0 | --- | 0 | --- | 0 | --- | 0 | 0 | |
| 165 Other COE | 0 | --- | 0 | --- | 0 | --- | 0 | 0 | |
| 166 Other COE | 0 | --- | 0 | --- | 0 | --- | 0 | 0 | |
| 167 Other COE | 0 | --- | 0 | --- | 0 | --- | 0 | 0 | |
| 168 Other COE | 0 | --- | 0 | --- | 0 | --- | 0 | 0 | |
| 169 Other COE | 0 | --- | 0 | --- | 0 | --- | 0 | 0 | |
| 170 Other COE | 0 | --- | 0 | --- | 0 | --- | 0 | 0 | |
| 171 Other COE | 0 | --- | 0 | --- | 0 | --- | 0 | 0 | |
| 172 Other COE | 0 | --- | 0 | --- | 0 | --- | 0 | 0 | |
| 173 Other COE | 0 | --- | 0 | --- | 0 | --- | 0 | 0 | |
| 174 Other COE | 0 | --- | 0 | --- | 0 | --- | 0 | 0 | |
| 175 Other COE | 0 | --- | 0 | --- | 0 | --- | 0 | 0 | |
| 176 Other COE | 0 | --- | 0 | --- | 0 | --- | 0 | 0 | |
| 177 Other COE | 0 | --- | 0 | --- | 0 | --- | 0 | 0 | |
| 178 Other COE | 0 | --- | 0 | --- | 0 | --- | 0 | 0 | |
| 179 Other COE | 0 | --- | 0 | --- | 0 | --- | 0 | 0 | |
| 180 Other COE | 0 | --- | 0 | --- | 0 | --- | 0 | 0 | |
| 181 Other COE | 0 | --- | 0 | --- | 0 | --- | 0 | 0 | |
| 182 Other COE | 0 | --- | 0 | --- | 0 | --- | 0 | 0 | |
| 183 Other COE | 0 | --- | 0 | --- | 0 | --- | 0 | 0 | |
| 184 Other COE | 0 | --- | 0 | --- | 0 | --- | 0 | 0 | |
| 185 Other COE | 0 | --- | 0 | --- | 0 | --- | 0 | 0 | |
| 186 Other COE | 0 | --- | 0 | --- | 0 | --- | 0 | 0 | |
| 187 Other COE | 0 | --- | 0 | --- | 0 | --- | 0 | 0 | |
| 188 Other COE | 0 | --- | 0 | --- | 0 | --- | 0 | 0 | |
| 189 Other COE | 0 | --- | 0 | --- | 0 | --- | 0 | 0 | |
| 190 Other COE | 0 | --- | 0 | --- | 0 | --- | 0 | 0 | |
| 191 Other COE | 0 | --- | 0 | --- | 0 | --- | 0 | 0 | |
| 192 Other COE | 0 | --- | 0 | --- | 0 | --- | 0 | 0 | |
| 193 Other COE | 0 | --- | 0 | --- | 0 | --- | 0 | 0 | |
| 194 Other COE | 0 | --- | 0 | --- | 0 | --- | 0 | 0 | |
| 195 Other COE | 0 | --- | 0 | --- | 0 | --- | 0 | 0 | |
| 196 Other COE | 0 | --- | 0 | --- | 0 | --- | 0 | 0 | |
| 197 Other COE | 0 | --- | 0 | --- | 0 | --- | 0 | 0 | |
| 198 Other COE | 0 | --- | 0 | --- | 0 | --- | 0 | 0 | |
| 199 Other COE | 0 | --- | 0 | --- | 0 | --- | 0 | 0 | |
| 200 Other COE | 0 | --- | 0 | --- | 0 | --- | 0 | 0 | |

1/4/98

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Input Data

| | TOTAL COST/UNIT | Source Account | Maintenance and Other | Message Telephone Service | | | Private Line | | | TOTAL REPRESENTATIVE |
|--|--------------------|-------------------|--------------------------|---------------------------|---------------|---------------|---------------|---------------|---|-------------------------|
| | | | | INDATA (B) | INDATA (F) | INDATA (G) | INDATA (H) | INDATA (I) | | |
| 176 On-Pk and Equip. Alloc | 286 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 177 On-Pk and Equip. Direct | 41,415 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 178 Network Operations, Direct | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 179 Network Operations, Indirect | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 180 Total Access Expense | 28,618 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 181 Equip. - Signal Assets | 59,279 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 182 Equip. - COE Operator | 17,462 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 183 Equip. - COE Transmission | 203,028 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 184 Equip. - COE Transmission | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 185 Equip. - COE Facilities | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 186 Equip. - Submarine Assets | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 187 Asset - Telegraph Assets | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 188 Asset - Telephone Assets | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 189 Direct Adm/oper Asset | 1,094 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 190 Marketing Activities | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 191 Marketing Activities | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 192 Operator Service Alloc | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 193 Operator Service Alloc | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 194 Operator Service, Direct | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 195 Operator Service, Indirect | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 196 Adjustment Inventory | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 197 Foreign Directory | 142 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 198 Foreign Directory | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 199 Bus. Ok. - EIU/MTS & O&T | 6,456 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 200 Bus. Ok. - EIU/Access Pk & M Other | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 201 Bus. Ok. - IXC Special Access | 1,552 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 202 Bus. Ok. - IXC Special Access | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 203 Bus. Ok. - IXC B & C Services | 182 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 204 Cost Control Admin | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 205 Cost Serv. Mgt Program | 37,370 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 206 Cost Serv. Mgt Program | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 207 Cost Serv. Other B&C | 29,624 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 208 Cost Serv. Other B&C | 2,818 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 209 Cost Serv. EIU/Connective | 2,018 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 210 Crew Cost Serv. Alloc | 9,441 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 211 Crew and Training Alloc | 67,211 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 212 Fine and Tuning Alloc | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 213 Fine and Tuning Direct | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |

Sheet "A" - Input Documentation, Page 3
 6507H1 DUNLOP FCC INITIAL STATE ACCESS COST MODEL
 STATEWIDE TELECOMMUNICATIONS INC.
 FISCAL YEAR ENDING DECEMBER 31, 1997

15-Apr-98

02:28:31 PM

Initials

| | TOTAL COMBINED (B) | Source/ Account (C) | Stateline and Other (D) | Message Telephone Service | | | | | TOTAL INITIAL STATE (I) |
|----------------------------------|--------------------------|---------------------------|-------------------------------|---------------------------|--------------------|----------------------|----------------------|----------------------|-------------------------------|
| | | | | Initial A/A (E) | Initial A/A (F) | Stateline A/A (G) | Stateline A/A (H) | Stateline A/A (J) | |
| 220 Adams & General Adjustals | 79,005 | -- | 0 | 0 | 0 | 0 | 0 | 0 | 79,005 |
| 221 Advertising | 29,744 | -- | 0 | 0 | 0 | 0 | 0 | 0 | 29,744 |
| 222 Advertising Costs, Allocated | 1,001 | -- | 1,001 | 0 | 0 | 0 | 0 | 0 | 1,001 |
| 223 Advertising Taxes, Exempt | 1,001 | -- | 0 | 0 | 0 | 0 | 0 | 0 | 1,001 |
| 224 OTHER INCOME STATEMENT | 0.00% | -- | -- | -- | -- | -- | -- | -- | 0.00% |
| 225 | 0.00% | -- | -- | -- | -- | -- | -- | -- | 0.00% |
| 226 State Income Tax Rate | 34.00% | -- | -- | -- | -- | -- | -- | -- | 34.00% |
| 227 Federal Income Tax Rate | 19.00% | -- | -- | -- | -- | -- | -- | -- | 19.00% |
| 228 State Income Tax Exemption | 0.00% | -- | -- | -- | -- | -- | -- | -- | 0.00% |
| 229 Rate of Return | 18.00% | -- | -- | -- | -- | -- | -- | -- | 18.00% |
| 230 Depreciation | 0 | -- | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 240 AT&TCC | 175 | -- | 0 | 0 | 0 | 0 | 0 | 0 | 175 |
| 241 Other Interim Adjustments | 14,145 | -- | 0 | 0 | 0 | 0 | 0 | 0 | 14,145 |
| 242 | 0 | -- | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 243 Capital Expenditures | 0 | -- | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 244 Capital Expenditures | 0 | -- | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 245 Capital Expenditures | 0 | -- | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 246 Capital Expenditures | 0 | -- | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 247 Depreciation Adjustments | 0 | -- | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 248 Depreciation Adjustments | 0 | -- | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 249 Underfunded Adjustments | 0 | -- | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 250 Other Expense Adjustments | 0 | -- | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 251 | 0 | -- | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 252 Other Expense Adjust | 0 | -- | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

15-Apr-68

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SOUTH CAROLINA RUC INSURANCE ACCESS CONT MODEL
 STATELINE TELECOMMUNICATIONS INC.
 ENDING DECEMBER 31, 1967

| | TOTAL COMPANY | Source Account | Other | Private Line | | | Trunkline | | | TOTAL ESTIMATED |
|-------------------------------------|------------------|-------------------|-------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|--------------------|
| | | | | INITIALS (B) | INITIALS (F) | INITIALS (G) | INITIALS (H) | INITIALS (I) | INITIALS (J) | |
| 271 Working Lines (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | |
| 272 Equipment Interchange Ckt Hours | 2,396 | -- | 29 | 24 | 0 | 0 | 0 | 11 | 0 | |
| 273 Interchange Ckt (Estimated) | 0 | -- | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |

| Account # | Load up Name | Balance Forward | YTD Debit | YTD Credit | Current Month Balance | Credit | Year-To-Date Balance | Credit |
|-----------|-------------------|-----------------|--------------|------------|-----------------------|----------|----------------------|--------|
| 1130 1 | CASH - CORR 1ST | 156,298.67 | 64,444.04 | 0.00 | 30,225.93 | 0.00 | 200,742.71 | 0.00 |
| 1130 11 | CASH - COR1196 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1130 13 | CASH - FIRST NA | 1,434.90 | 2,260.00 | 0.00 | 0.00 | 0.00 | 3,695.90 | 0.00 |
| 1130 14 | CASH - DEDUCTA | 1,128.80 | 4,461.91 | 0.00 | 334.72 | 0.00 | 3,199.00 | 0.00 |
| 1130 2 | CASH - NEA CASH | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1130 3 | CASH - TMMER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1140 | TEMPORARY INVE3 | 60,214.13 | 141,260.60 | 0.00 | 35,444.00 | 0.00 | 299,219.73 | 0.00 |
| 1160 1 | TELECOM ACCRUF | 12,000.00 | 5,309.15 | 0.00 | 13,687.33 | 0.00 | 12,000.00 | 0.00 |
| 1180 1 | TELE ACCR-15 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1181 1 | ACCT RECEIVABLE | 3,000.00 | 1,058.79 | 0.00 | 2,221.19 | 0.00 | 1,143.21 | 0.00 |
| 1190 1 | OTHER ACCOUNTS | 140,724.80 | 424,108.74 | 0.00 | 470,691.00 | 2,790.03 | 564,893.60 | 0.00 |
| 1190 2 | OTHER ACCOUNTS | 0.00 | 63.51 | 0.00 | 392.06 | 0.00 | 455.57 | 0.00 |
| 1190 2 | OTHER ACCOUNTS | 68,168.91 | 3,250.14 | 0.00 | 14,095.42 | 0.00 | 64,016.47 | 0.00 |
| 1190 4 | OTHER ACCOUNTS | 19,796.26 | 5,864.13 | 0.00 | 174.00 | 0.00 | 19,462.07 | 0.00 |
| 1190 5 | DVA-DENIED ACCE | 32,155.00 | 9,250.00 | 0.00 | 9,176.00 | 0.00 | 32,787.00 | 0.00 |
| 1210 | INTEREST & DIVI | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 32,290.00 | 0.00 |
| 1220 | PARTIAL & SHIP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1300 | OTHER PREPAYMEN | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1402 | INVESTMENT IN N | 197,448.00 | 56,170.42 | 0.00 | 43,042.66 | 0.00 | 239,618.42 | 0.00 |
| 1406 011 | NONNEGOTIATED IN | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1406 012 | PHYSICIAN FEES IN | 0.00 | 23,261.00 | 0.00 | 23,248.00 | 0.00 | 23,248.00 | 0.00 |
| 1406 013 | DEPR-PAYMENTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1406 014 | NONNEGOTIATED IN | 0.00 | 23,248.13 | 0.00 | 23,245.13 | 0.00 | 23,245.13 | 0.00 |
| 1406 1 | NONNEGOTIATED IN | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1406 2 | NONNEGOTIATED IN | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1407 | DEFERRED PAYMTE | 6,218.46 | 430.20 | 0.00 | 35.85 | 0.00 | 5,880.50 | 0.00 |
| 1418 | DEFERRED CHANGE | 3,403.86 | 10,431.19 | 0.00 | 672.80 | 0.00 | 13,925.05 | 0.00 |
| 1419 2 | DEFERRED CHANGE | 9,292.44 | 1,959.44 | 0.00 | 161.44 | 0.00 | 1,581.54 | 0.00 |
| 2002 | PROPERTY HELD F | 46,649.55 | 1,104,910.19 | 0.00 | 533,742.43 | 0.00 | 1,241,600.14 | 0.00 |
| 2003 | TELE PLYM 609 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2007 | GOODWILL | 1,099,399.43 | 0.00 | 0.00 | 0.00 | 0.00 | 1,099,399.43 | 0.00 |
| 2111 | LEASE | 4,654.91 | 0.00 | 0.00 | 0.00 | 0.00 | 4,654.91 | 0.00 |
| 2112 | OTHER VEHICLES | 69,040.70 | 3,131.82 | 0.00 | 0.00 | 0.00 | 52,509.88 | 0.00 |
| 2116 1 | OTHER EQUIP | 14,548.00 | 1,500.00 | 0.00 | 0.00 | 0.00 | 16,010.00 | 0.00 |
| 2116 2 | OTHER EQUIP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2121 | BUILDINGS | 440,745.91 | 0.00 | 0.00 | 0.00 | 0.00 | 440,745.91 | 0.00 |
| 2122 | FURNITURE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2123 | COMPUTATION E | 7,106.47 | 1,227.70 | 0.00 | 0.00 | 0.00 | 6,389.12 | 0.00 |
| 2129 | C O SWITCHING | 1,200,163.03 | 0.00 | 0.00 | 0.00 | 0.00 | 1,200,163.03 | 0.00 |

01/02/1998
 Non 13148

STATELINE TELECOM EQUIPMENT
 RTRD/YTD Summary Trac. Balance

Page: 6 of 4
 Print: 6/14 1:00:07

Company: 44565 Year: 1997 Period Ending: 1997.12

| Account # | Look-up Name | Balance Forward | | YTD Trans | | Current Month Balance | | Year-to-Date Balance | |
|-----------|------------------|-----------------|--------------|-----------|--------|-----------------------|--------|----------------------|--------|
| | | Debit | Credit | Debit | Credit | Debit | Credit | Debit | Credit |
| 3600 2 | ACCM PERMIT-603 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4010 1 | ACCM PERMIT-604 | 35,311.98 | 79,459.86 | 0.00 | 0.00 | 3,489.00 | 0.00 | 103,935.94 | 0.00 |
| 4010 1 | ACCOUNTS PAYABLE | 29,263.80 | 6.97 | 0.00 | 0.00 | 2,284.92 | 0.00 | 31,756.44 | 0.00 |
| 4010 11 | ACCOUNTS PAYABLE | 34,529.77 | 2,402.35 | 0.00 | 0.00 | 1,221.62 | 0.00 | 31,756.44 | 0.00 |
| 4010 12 | ACCOUNTS PAYABLE | 32,767.00 | 1,634.55 | 0.00 | 0.00 | 636.32 | 0.00 | 30,573.89 | 0.00 |
| 4010 13 | ACCOUNTS PAYABLE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4010 14 | ACCT PAY-GRANDIS | 18,459.24 | 19,489.40 | 0.00 | 0.00 | 950.44 | 0.00 | 5,370.94 | 0.00 |
| 4010 16 | ACCT PAY-VERDINE | 15,254.52 | 22,297.04 | 0.00 | 0.00 | 2,296.00 | 0.00 | 5,267.53 | 0.00 |
| 4010 23 | ACCOUNTS PAYABLE | 5,484.76 | 9,129.15 | 0.00 | 0.00 | 1,408.50 | 0.00 | 5,484.76 | 0.00 |
| 4010 24 | ACCOUNTS PAYABLE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4010 24 | ACCOUNTS PAYABLE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4010 26 | RD SHELVE TOL | 3,462.70 | 191.50 | 0.00 | 0.00 | 434.78 | 0.00 | 3,274.88 | 0.00 |
| 4010 27 | LEWIS CITY TAX | 440.98 | 150.42 | 0.00 | 0.00 | 225.89 | 0.00 | 650.90 | 0.00 |
| 4010 28 | HEMILL CITY TAX | 901.91 | 32.72 | 0.00 | 0.00 | 14.07 | 0.00 | 321.50 | 0.00 |
| 4010 30 | WEST MARIETTA | 41,453.13 | 0.26 | 0.00 | 0.00 | 16.63 | 0.00 | 36.72 | 0.00 |
| 4010 30 | WEST MARIETTA | 0.00 | 0.00 | 0.00 | 0.00 | 136,805.49 | 0.00 | 139,385.74 | 0.00 |
| 4020 1 | ADVANCE BILLING | 2,803.64 | 2,253.29 | 0.00 | 0.00 | 545.43 | 0.00 | 5,052.69 | 0.00 |
| 4020 1 | DEFERRED BILLING | 7.00 | 3,232.00 | 0.00 | 0.00 | 607.00 | 0.00 | 4,050.00 | 0.00 |
| 4070 1 | INCOME TAXES - | 0.00 | 0.00 | 0.00 | 0.00 | 22,320.33 | 0.00 | 88,743.09 | 0.00 |
| 4070 2 | OTHER TAXES - A | 82,239.16 | 56,210.21 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4130 1 | OTHER CURRENT L | 0.00 | 0.00 | 0.00 | 0.00 | 43,402.56 | 0.00 | 0.00 | 0.00 |
| 4130 1 | OTHER CURRENT L | 0.00 | 0.00 | 0.00 | 0.00 | 13,736.37 | 0.00 | 13,736.37 | 0.00 |
| 4130 2 | LOAN TERM DEBT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4310 12 | OTHER CURRENT L | 0.00 | 0.00 | 0.00 | 0.00 | 42,116.72 | 0.00 | 5,625,016.70 | 0.00 |
| 4310 17 | LONG TERM DEBT | 3,060,755.20 | 1,726,756.80 | 0.00 | 0.00 | 547,568.00 | 0.00 | 1,032,632.00 | 0.00 |
| 4310 24 | HTC NOTES-BOND | 0.00 | 1,032,632.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4310 24 | OTHER LONG TERM | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4440 1 | NET DEP OP INC | 51,258.00 | 71,467.00 | 0.00 | 0.00 | 83,402.00 | 0.00 | 1,172,500.00 | 0.00 |
| 4510 1 | CREDIT STOCK | 1,172,500.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4540 21 | OTHER EQUITY | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4540 21 | MEMBERS EQUITY | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4550 1 | RETAINED EARNIN | 16,175.65 | 87,039.21 | 0.00 | 0.00 | 87,039.21 | 0.00 | 103,211.00 | 0.00 |
| 4550 2 | RETAINED EARNIN | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4550 4 | RETAINED EARNIN | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4550 5 | RETAINED EARNIN | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4550 6 | DIV ID RETIRED | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5050 1 | NET ASSETS | 0.00 | 437,041.03 | 0.00 | 0.00 | 35,182.81 | 0.00 | 437,041.03 | 0.00 |
| 5050 1 | CUSTOMER PREMS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

2
 3
 4

NEXT

DOCUMENT (S)

BEST IMAGE

POSSIBLE

02/03/15
 Run 181
 Company: 4-303 Year: 1997
 Period Ending: 1997-12

STATELINE TELE
 MID/7TD Summary
 1 Balance

Page 1
 Print Date 1/09/15

| Account # | Lookup Name | Balance Forward | YTD Trams | Current Month Balance | Year-to-Date Balance |
|-----------|--------------------|-----------------|--------------|-----------------------|----------------------|
| | | | | Debit | Credit |
| 5000 | OTHER LOCAL EMC | 0.00 | 71,527.00 | 0.00 | 71,527.00 |
| 5008 | SALE/DISC MERCH | 0.00 | 101,210.71 | 0.00 | 101,210.71 |
| 5009 | SPECIAL ACCESS | 0.00 | 1,058,479.56 | 469,016.02 | 589,463.54 |
| 5004 | STATE ACCESS RE | 0.00 | 868,851.17 | 0.00 | 868,851.17 |
| 5110 | LONG DISTANCE H | 0.00 | 8,264.96 | 0.00 | 8,264.96 |
| 5120 | LONG DISTANCE P | 0.00 | 50,551.13 | 18,952.88 | 31,598.25 |
| 5160 | OTHER LONG DIST | 0.00 | 50,252.00 | 4,607.97 | 45,644.03 |
| 5240 | DIRECTORY REVEN | 0.00 | 0.00 | 2,559.79 | (2,559.79) |
| 5264 | OTHER INCIDENTA | 0.00 | 537.62 | 71.00 | 466.62 |
| 5298 | OTHER INCIDENTA | 0.00 | 1,013.23 | 0.00 | 1,013.23 |
| 5271 | CARRIER B A C R | 0.00 | 537.62 | 67.23 | 470.39 |
| 5290 | CARRIER B A C R | 0.00 | 46,468.67 | 54.26 | 46,414.41 |
| 5300 | GABTELLECTRIC # | 0.00 | 54,984.18 | 6,215.00 | 48,769.18 |
| 6112 | NOTION VEHICLE # | 0.00 | 4,555.49 | 0.00 | 4,555.49 |
| 6118 | TOOLS & MATERIAL | 0.00 | 119.92 | 0.00 | 119.92 |
| 6121 | LAND A BUILDING | 0.00 | 0.00 | 0.00 | 0.00 |
| 6121 | BRIGHT METRISM | 0.00 | 27,219.11 | 1,044.91 | 26,174.20 |
| 6122 | OFFICE EQUIPMN | 0.00 | 13,956.00 | 0.00 | 13,956.00 |
| 6122 | CHEMIST ELECTRM | 0.00 | 15,695.19 | 1,850.56 | 13,844.63 |
| 6122 | CHEMIST EQUIP E | 0.00 | 220,997.60 | 19,067.12 | 201,930.48 |
| 6122 | CHEMIST EQUIP E | 0.00 | 19,248.00 | 2,289.00 | 16,959.00 |
| 6122 | CHEMIST EQUIP E | 0.00 | 0.00 | 0.00 | 0.00 |
| 6122 | CHEMIST EQUIP E | 0.00 | 0.00 | 0.00 | 0.00 |
| 6122 | CHEMIST EQUIP E | 0.00 | 0.00 | 0.00 | 0.00 |
| 6122 | CHEMIST EQUIP E | 0.00 | 0.00 | 0.00 | 0.00 |
| 6122 | PUBLIC TELE FER | 0.00 | 372.57 | 0.00 | 372.57 |
| 6124 | OTHER TRAM EQUI | 0.00 | 20,948.47 | 2,061.66 | 18,886.81 |
| 6125 | PULVER EXHIBIT | 0.00 | 0.00 | 0.00 | 0.00 |
| 6125 | PULVER EXHIBIT | 0.00 | 20,928.87 | 0.00 | 20,928.87 |
| 6121 | ARRIED CABLE EX | 0.00 | 5,212.94 | 0.00 | 5,212.94 |
| 6122 | PUBLISHING E | 0.00 | 101,257.09 | 11,022.96 | 90,234.13 |
| 6122 | PUBLISHING E | 0.00 | 261.00 | 0.00 | 261.00 |
| 6121 | PUBLISHING PD | 0.00 | 6,283.64 | 534.31 | 5,749.33 |
| 6124 | TESTING EXHIBIT | 0.00 | 7,665.81 | 509.91 | 7,155.90 |
| 6124 | DEPICALATION | 0.00 | 24,786.42 | 1,389.18 | 23,397.24 |
| 6124 | DEPICALATION | 0.00 | 955,450.07 | 519,040.43 | 436,409.64 |
| 6124 | HEAT PROTECTIVE | 0.00 | 37.00 | 1,452.89 | (1,415.89) |
| 6124 | HEAT PROTECTIVE | 0.00 | 0.00 | 110.22 | (110.22) |
| 6422 | MEMBER TIME SERVIC | 0.00 | 1,090.88 | 0.00 | 1,090.88 |
| 6423 | CUSTOMER SERVIC | 0.00 | 17,971.00 | 1,341.00 | 16,630.00 |
| 6423 | CUSTOMER SERVIC | 0.00 | 29,077.52 | 2,684.48 | 26,393.04 |
| 6427 | CUSTOMER SERVIC | 0.00 | 70,613.54 | 6,414.97 | 64,198.57 |

174,026

| Account # | Lookup Name | Balance Forward | YTD Trans | Current Month Balance | Credit | Year-to-Date Balance |
|-----------|------------------------------|-----------------|------------|-----------------------|--------|----------------------|
| | | | | Debit | | Debit |
| 6728 | CONTRACT OPERA | 0.00 | 6,413.40 | 632.54 | 0.00 | 6,413.40 |
| 6711.1 | TRV & P&M | 0.00 | 6,505.19 | 6,505.19 | 0.00 | 6,505.19 |
| 6721 | ACCRUITING S FT | 0.00 | 6,766.26 | 403.20 | 0.00 | 6,766.26 |
| 6721.1 | ACTY-ED. ACCESS | 0.00 | 4,774.05 | 4,774.05 | 0.00 | 4,774.05 |
| 6725 | INTERNAL RELATI | 0.00 | 10,675.83 | 505.13 | 0.00 | 10,675.83 |
| 6728 | OTHER GENERAL A | 0.00 | 12,796.69 | 2,206.13 | 0.00 | 12,796.69 |
| 7100 | OTHER OPERATING | 0.00 | 8,572.48 | 1,064.04 | 0.00 | 8,572.48 |
| 7200 | PR FEE INC TAX | 0.00 | 36,725.00 | 56,725.00 | 0.00 | 36,725.00 |
| 7300 | OTHER OPERATING | 0.00 | 87,749.81 | 22,764.37 | 0.00 | 87,749.81 |
| 7350 | OTHER ST INCOME | 0.00 | 18,049.54 | 661.63 | 0.00 | 18,049.54 |
| 7400 | OTHER NON OPERA | 0.00 | 18,538.00 | 0.00 | 0.00 | 18,538.00 |
| 7450 | ADVERTISING | 0.00 | 70,623.94 | 3,680.83 | 0.00 | 70,623.94 |
| 7460 | SPECIAL CHARGES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7480 | FED INCENTIVE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7510 | REHEAT OR FAN | 0.00 | 11,916.00 | 0.00 | 0.00 | 11,916.00 |
| 7510.1 | REHEAT OR FAN | 0.00 | 256,726.94 | 0.00 | 0.00 | 256,726.94 |
| 7510 | KIT PART INCOME | 0.00 | 30,784.48 | 23,018.00 | 0.00 | 30,784.48 |
| 7540 | DEBT ISSUANCE | 0.00 | 666.23 | 271.68 | 0.00 | 666.23 |
| 7600 | EXTRADIMINARY I | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7990 | NON REGULATED N | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 9990 | SURPRISE DEBIT | 0.00 | 87,039.21 | 87,039.21 | 0.00 | 87,039.21 |
| 9999 | DISPOSABLE CREDIT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | BALANCE FORWARD | 0.00 | | | | |
| | Current Month Debit Balance | 0.00 | | | | |
| | Current Month Credit Balance | 1,792,869.31 | | | | |
| | Current Year Debit Balance | 0.00 | | | | |
| | Current Year Credit Balance | 13,293,737.28 | | | | |
| | Current Year Profit/Loss | 13,293,737.28 | | | | |
| | Current Year Profit/Loss | 0.00 | | | | |
| | Current Year Profit/Loss | 87,039.21 | | | | |

79,810

| INVEST | BOOK INV 12-31-97 | KNOWN & MEASURABLES | STUDY ADJUST | PER STUDY 12-31-97 |
|-------------|----------------------|------------------------|-----------------|-----------------------|
| 2108 | 8,664 | 0 | 0 | 4,664 |
| 2109 | 525,335 | 0 | 0 | 525,335 |
| 2110 | 529,999 | 0 | 0 | 529,999 |
| 2211 | 0 | 0 | 0 | 0 |
| 2212 | 1,308,163 | 0 | (341,474) | 966,689 |
| 2215 | 0 | 0 | 0 | 0 |
| 2210 | 1,308,163 | 0 | (341,474) | 966,689 |
| 2220 | 0 | 0 | 0 | 0 |
| 2231 | 0 | 0 | 0 | 0 |
| 2232 | 1,264,503 | 0 | 341,474 | 1,605,977 |
| 2230 | 1,264,503 | 0 | 341,474 | 1,605,977 |
| 2311 | 0 | 0 | 0 | 0 |
| 2321 | 0 | 0 | 0 | 0 |
| 2341 | 0 | 0 | 0 | 0 |
| 2351 | 0 | 0 | 0 | 0 |
| 2362 | 8,661 | 0 | (8,661) | 0 |
| 2310 | 8,661 | 0 | (8,661) | 0 |
| 2411 | 35,885 | 0 | 0 | 35,885 |
| 2412 | 0 | 0 | 0 | 0 |
| 2421 | 27,343 | 0 | 0 | 27,343 |
| 2422 | 0 | 0 | 0 | 0 |
| 2423 | 3,921,477 | 0 | 0 | 3,921,477 |
| 2426 | 4,719 | 0 | 0 | 4,719 |
| 2431 | 0 | 0 | 0 | 0 |
| 2441 | 167,272 | 0 | 0 | 167,272 |
| 2410 | 4,156,696 | 0 | 0 | 4,156,696 |
| 2681 | 0 | 0 | 0 | 0 |
| 2682 | 0 | 0 | 0 | 0 |
| 2680 | 0 | 0 | 0 | 0 |
| 2690 | 0 | 0 | 0 | 0 |
| 2001 | 7,269,022 | 0 | (8,661) | 7,259,361 |
| 2002 | 0 | 0 | 0 | 0 |
| 2003 | 1,241,600 | 0 | (1,398) | 1,240,202 |
| 2004 | 0 | 0 | 0 | 0 |
| 2005 | 0 | 0 | 0 | 0 |
| 1220 | 0 | 0 | 0 | 0 |
| 1402 | 0 | 0 | 0 | 0 |
| CMC | 0 | 0 | 0 | 0 |
| 3100 | - | - | - | - |
| 3410 | - | - | - | - |
| 3420 | - | - | - | - |
| 7400 | - | - | - | - |
| 3500 | - | - | - | - |
| 4340 | - | - | - | - |
| NET W/O CMC | 3,812,068 | 0 | (5,286) | 3,806,782 |

| RESERVE | BOOK RES 12-31-97 | KNOWN & MEASURABLES | STUDY ADJUST | BOOK RES 12-31-97 |
|---------|----------------------|------------------------|-----------------|----------------------|
| 2109 | 163,945 | 0 | 0 | 163,945 |
| 2110 | 163,945 | 0 | 0 | 163,945 |
| 2211 | 0 | 0 | 0 | 0 |
| 2212 | 909,684 | 0 | (30,733) | 878,951 |
| 2215 | 0 | 0 | 0 | 0 |
| 2210 | 909,684 | 0 | (30,733) | 878,951 |
| 2220 | 0 | 0 | 0 | 0 |
| 2231 | 0 | 0 | 0 | 0 |
| 2232 | 913,823 | 0 | 30,733 | 944,556 |
| 2230 | 913,823 | 0 | 30,733 | 944,556 |
| 2311 | 0 | 0 | 0 | 0 |
| 2321 | 0 | 0 | 0 | 0 |
| 2341 | 0 | 0 | 0 | 0 |
| 2351 | 0 | 0 | 0 | 0 |
| 2362 | 4,731 | 0 | (4,731) | 0 |
| 2310 | 4,731 | 0 | (4,731) | 0 |
| 2411 | 29,192 | 0 | 0 | 29,192 |
| 2412 | 0 | 0 | 0 | 0 |
| 2421 | 25,189 | 0 | 0 | 25,189 |
| 2422 | 0 | 0 | 0 | 0 |
| 2423 | 2,643,058 | 0 | 0 | 2,643,058 |
| 2426 | 2,997 | 0 | 0 | 2,997 |
| 2431 | 0 | 0 | 0 | 0 |
| 2441 | 24,864 | 0 | 0 | 24,864 |
| 2410 | 2,725,300 | 0 | 0 | 2,725,300 |
| 2681 | 0 | 0 | 0 | 0 |
| 2682 | 0 | 0 | 0 | 0 |
| 2680 | 0 | 0 | 0 | 0 |
| 2690 | 0 | 0 | 0 | 0 |
| 3100 | 4,717,483 | 0 | (4,731) | 4,712,752 |
| 3410 | 0 | 0 | 0 | 0 |
| 3420 | 0 | 0 | 0 | 0 |
| 3400 | 0 | 0 | 0 | 0 |
| 3500 | 0 | 0 | 0 | 0 |
| 4340 | (19,929) | 0 | 0 | (19,929) |
| TOTAL | 4,697,554 | 0 | (4,731) | 4,692,823 |

STATELINE TELECOMMUNICATIONS INC.

12/31/97

SUMMARY OF PLANT ADJUSTMENTS

| ACCOUNT | #1 | #2 | #3 | #4 | #5 | #6 | TOTAL |
|----------------|-----------|---------|---------|----|----|----|-----------|
| 2108 | | | | | | | - |
| 2109 | | | | | | | - |
| 2212 | (341,474) | | | | | | (341,474) |
| 2215 | | | | | | | - |
| 2231 | | | | | | | - |
| 2232 | 341,474 | | | | | | 341,474 |
| 2311 | | | | | | | - |
| 2412 | | | | | | | - |
| 2362 | | | (8,661) | | | | (8,661) |
| 2422 | | | | | | | - |
| 2441 | | | | | | | - |
| 3100-2109 | | | | | | | - |
| 3100-2212 | 30,733 | | | | | | 30,733 |
| 3100-2215 | | | | | | | - |
| 3100-2231 | | | | | | | - |
| 3100-2232 | (30,733) | | | | | | (30,733) |
| 3100-2311 | | | | | | | - |
| 3100-2362 | | | 4,731 | | | | 4,731 |
| 3100-2421 | | | | | | | - |
| 3100-2422 | | | | | | | - |
| 3100-2431 | | | | | | | - |
| 3100-2441 | | | | | | | - |
| 2062 | | | | | | | - |
| 2003 | | (1,356) | | | | | (1,356) |
| 2004 | | | | | | | - |
| 1220 | | | | | | | - |
| 1400 | | | | | | | - |
| 1190 | | | | | | | - |
| 4010 | | | | | | | - |
| DISALLOWED INV | | 1,356 | 3,930 | | | | 5,286 |
| DISALLOWED RES | | | | | | | - |
| PARTY | 0 | 0 | | | | | 0 |

STATELINE TELECOMMUNICATIONS INC.
12/31/97

| PLANT ADJUSTMENTS | ACCOUNT | DEBIT | CREDIT |
|--|-----------|----------------|----------------|
| 1. COE - CIRCUIT | 2232 | 341,474 | |
| ACCUM DEPR - COE DIGITAL | 3100-2212 | 30,733 | |
| COE - SWITCHING | 2212 | | 341,474 |
| ACCUM DEPR - COE CCT | 3100-2232 | | 30,733 |
| TO TRANSFER COE CATEGORIES TO PROPER ACCOUNTS FOR TCS ALLOCATIONS | | | |
| 2. MISC INCOME - NON COST | 7380 | 1,356 | |
| PLANT UNDER CONSTRUCTION | 2003 | | 1,356 |
| TO REMOVE NON-REG PLANT UNDER CONSTRUCTION | | | |
| 3. MISC INCOME - NON COST | 7380 | 3,930 | |
| ACCUM DEPREC - OTHER TERM EQUIP | 3100-2362 | 4,731 | |
| OTHER TERM EQUIP | 2362 | | 8,661 |
| TO REMOVE NON-REG EQUIP FOR TARIFF PURPOSES | | | |
| | | <u>382,224</u> | <u>382,224</u> |

STATELINE TELECOMMUNICATIONS INC

1997 ALLOCATION OF A/C 4340

| STUDY A/C's (excluding land) | 1997 STUDY BALANCES | ALLOCATION OF A/C 4340 |
|---------------------------------|------------------------|---------------------------|
| A/C 2109 | 525,335 | (1,443) |
| A/C 2210 | 966,689 | (2,656) |
| A/C 2220 | 0 | 0 |
| A/C 2230 | 1,605,977 | (4,412) |
| A/C 2310 | 0 | 0 |
| A/C 2410 | 4,156,696 | (11,418) |
| A/C 2001 less 2108 | 7,254,697 | (19,929) |

FIXED CHARGE ALLOCATION

| | | |
|--|-----------|----------|
| ----- | | |
| 1) CAPITAL STRUCTURE | AVERAGE | % |
| ----- | | |
| EQUITY | 1,278,215 | 21.848% |
| DEBT | 4,572,384 | 78.152% |
| TOTAL | 5,850,599 | 100.000% |
| | | |
| 2) ADJUSTED EQUITY | | |
| ----- | | |
| EQUITY FROM ABOVE | 1,278,215 | |
| NON-TEL INVESTMENT | 253,618 | |
| ADJUSTED EQUITY | 1,024,597 | |
| | | |
| 3) RECOMPUTE CAPITAL STRUCTURE | | |
| ----- | | |
| ADJUSTED EQUITY (STEP 2) | 1,024,597 | 18.306% |
| DEBT FROM ABOVE | 4,572,384 | 81.694% |
| TOTAL | 5,596,981 | 100.000% |
| | | |
| 4) COMPUTE ACTUAL COST OF DEBT | | |
| ----- | | |
| ACTUAL FIXED CHARGES | 227,054 | |
| DEBT FROM ABOVE | 4,572,384 | |
| COST OF DEBT | 4.966% | |
| | | |
| 5) WEIGHTED COST OF DEBT | | |
| ----- | | |
| DEBT % (STEP 3) | 81.694% | |
| COST OF DEBT (STEP 4) | 4.966% | |
| WEIGHTED COST OF DEBT | 4.057% | |
| | | |
| 6) ADJUSTED FIXED CHARGES | | |
| ----- | | |
| WEIGHTED COST OF DEBT (STEP 5) | 4.057% | |
| AVERAGE NET INVESTMENT | 3,826,782 | |
| ADJUSTED FIXED CHARGES | 154,441 | |
| | | |
| STUDY FIXED CHARGES (LESSER OF STEP 6 OR ACTUAL) | 154,441 | |

FIXED CHARGE WORKSHEET
INTEREST SYNCHRONIZATIONSTATELINE TELECOMMUNICATIONS INC.
1997 TOLL COST STUDY

| | A/C | 12-31-97 | 12-31-97 | AVERAGE | |
|--|---------|-----------|-----------|-----------|---|
| 1. Calculate Equity: | | | | | |
| ADD: | 4510 | 1,175,000 | 1,175,000 | 1,175,000 | Capital Stock |
| | 4520 | 0 | 0 | 0 | Add. Paid in Capital |
| | 4540 | 0 | 0 | 0 | Other Capital |
| | 4550 | 103,215 | 103,215 | 103,215 | Retained Earnings |
| | 4320 | 0 | 0 | 0 | Unmort. Opr. LTC Met (Does not apply to WISC comp.) |
| LESS: | 4530 | 0 | 0 | 0 | Treasury Stock |
| | EQUITY | 1,278,215 | 1,278,215 | 1,278,215 | |
| 2. Calculate Debt: | | | | | |
| ADD: | 4020 | 0 | 0 | 0 | Notes Payable |
| | 4210 | 4,572,384 | 4,572,384 | 4,572,384 | Funded Debt |
| | 4220 | 0 | 0 | 0 | Premium on LT Debt |
| | 4230 | 0 | 0 | 0 | Discount on LT Debt |
| | 4240 | 0 | 0 | 0 | Reacquired Debt |
| | 4250 | 0 | 0 | 0 | Oblig. Under Capital Leases |
| | 4240 | 0 | 0 | 0 | Advances From Affiliated Co |
| | 4270 | 0 | 0 | 0 | Other LT Debt |
| | 4050 | 0 | 0 | 0 | Current Maturities - LT Deb |
| | 4060 | 0 | 0 | 0 | Current Mat. - Capital Leas |
| | DEBT | 4,572,384 | 4,572,384 | 4,572,384 | |
| 3. Calculate Book Fixed Charges: | | | | | |
| ADD: | 7510420 | 226,388 | | | Interest on Funded Debt & C |
| | 7530 | 666 | | | Amort. on Debt Issuance Exp |
| | 7540 | 0 | | | Other Interest Deductions |
| LESS: | 7541 | 0 | | | Interest on Customer Depos |
| | FXCHG | 227,054 | | | |
| 4. Calculate Non-Telephone Net Investment: | | | | | |
| ADD: | 1401 | 0 | 0 | 0 | Investment in Affiliated Co |
| | 1402 | 253,618 | 253,618 | 253,618 | Investments in Nonaffiliate |
| | 1404 | 0 | 0 | 0 | Nonregulated Investments |
| | 1408 | 0 | 0 | 0 | Sinking Funds |
| | 1220 | 0 | 0 | 0 | M & S (Nonreg ONLY) |
| | 2006 | 0 | 0 | 0 | Non-Operating Plant |
| LESS: | 1402 | 0 | 0 | 0 | RTS Stock (ONLY) |
| | | 253,618 | 253,618 | 253,618 | |

STATELINE TELECOMMUNICATIONS, INC.

12/31/97

COE SUMMARY

| ACCOUNT | BALANCES | | | | | | | | | | TOTAL |
|-------------|----------|---|---------|----------|------|----------|-----------|-----|----------|-----------|-------|
| | 1 | 2 | 3 | 4111 | 4122 | 4123 | 413 | 421 | 43 | 44 | |
| 2212 | 0 | 0 | 966,689 | 80,023 | 0 | 62,365 | 175,430 | 0 | 22,756 | 1,308,403 | |
| 2210 | 0 | 0 | 966,689 | 80,023 | 0 | 62,365 | 175,430 | 0 | 22,756 | 1,308,403 | |
| 2211 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2212 | 0 | 0 | 0 | 217,184 | 0 | 242,889 | 612,518 | 0 | 151,862 | 1,264,503 | |
| 2210 | 0 | 0 | 0 | 217,184 | 0 | 242,889 | 612,518 | 0 | 151,862 | 1,264,503 | |
| ADJUSTMENTS | 1 | 2 | 3 | 4111 | 4122 | 4123 | 413 | 421 | 43 | TOTAL | |
| 2212 | 0 | - | - | (80,023) | 0 | (62,365) | (175,430) | 0 | (22,756) | (341,414) | |
| 2210 | 0 | - | - | (80,023) | 0 | (62,365) | (175,430) | 0 | (22,756) | (341,414) | |
| 2211 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2212 | 0 | 0 | 0 | 80,023 | 0 | 62,365 | 175,430 | 0 | 22,756 | 341,414 | |
| 2210 | 0 | 0 | 0 | 80,023 | 0 | 62,365 | 175,430 | 0 | 22,756 | 341,414 | |
| ADJUSTED | 1 | 2 | 3 | 4111 | 4122 | 4123 | 413 | 421 | 43 | TOTAL | |
| BALANCES | 1 | 2 | 3 | 4111 | 4122 | 4123 | 413 | 421 | 43 | TOTAL | |
| 2212 | 0 | 0 | 966,689 | 0 | 0 | 0 | 0 | 0 | 0 | 966,689 | |
| 2210 | 0 | 0 | 966,689 | 0 | 0 | 0 | 0 | 0 | 0 | 966,689 | |
| 2211 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2212 | 0 | 0 | 0 | 118,407 | 0 | 305,214 | 801,908 | 0 | 174,608 | 1,601,977 | |
| 2210 | 0 | 0 | 0 | 118,407 | 0 | 305,214 | 801,908 | 0 | 174,608 | 1,601,977 | |

Stateline Telecommunications Inc.
12/31/97

OUTSIDE PLANT SUMMARY

| ACCOUNT | SUBS 1 | EAS 2.1 | 2.2 | SPL 2.3 | TOLL 3 | H/R 4 | TOTAL |
|---------|------------------|---------------|----------|--------------|-----------|----------------|------------------|
| 2411 | 35,885 | | | | | - | 35,885 |
| 2421 | 27,343 | - | | - | - | - | 27,343 |
| 2423 | 3,338,207 | 96,305 | | 4,429 | - | 482,536 | 3,921,477 |
| 2424 | 4,719 | - | | - | - | - | 4,719 |
| 2441 | 167,272 | - | | - | - | - | 167,272 |
| TOTAL | <u>3,573,426</u> | <u>96,305</u> | <u>-</u> | <u>4,429</u> | <u>-</u> | <u>482,536</u> | <u>4,156,696</u> |

STATELINE TELECOMMUNICATIONS INC.

12/31/97

LOOPS SUMMARY

| | <u>12/31/97</u> |
|-------------------------|-----------------|
| MESSAGE TEL | 2,296 |
| FX NUMBERS | 0 |
| | |
| SPECIAL SERVICE | |
| STATE RA | 10 |
| STATE ER | 1 |
| INTERSTATE | 34 |
| NON-BI | <u>25</u> |
| TOTAL SPECIAL SERVICE | 70 |
| | |
| TOTAL AVG COMPANY LOOPS | <u>2,366</u> |

| CODE 07 | 12-31-96 | KAM | STUDY | |
|---------|-----------|--------|-----------|-----------|
| | PER BOOK | ADJUST | ADJUST | PER STUDY |
| 6110 | 118 | 0 | 0 | 118 |
| 6120 | 41,175 | 0 | 1,815 | 42,990 |
| 6210 | 15,890 | 0 | 0 | 15,890 |
| 6220 | 0 | 0 | 0 | 0 |
| 6210 | 248,321 | 0 | 2,498 | 251,219 |
| 6310 | 20,939 | 0 | (20,939) | 0 |
| 6410 | 107,240 | 0 | 0 | 107,240 |
| 6999 | 433,883 | 0 | (16,426) | 417,457 |
| 6510 | 264 | 0 | 0 | 264 |
| 6530 | 38,717 | 0 | 2,728 | 41,445 |
| 6540 | 0 | 0 | 0 | 0 |
| 6561 | 955,999 | 0 | (1,496) | 954,303 |
| 6562 | 0 | 0 | 0 | 0 |
| 6563 | 0 | 0 | 0 | 0 |
| 6564 | 0 | 0 | 0 | 0 |
| 6565 | 0 | 0 | 0 | 0 |
| 6560 | 955,999 | 0 | (1,496) | 954,303 |
| 6599 | 994,982 | 0 | 1,032 | 996,014 |
| 6610 | 1,091 | 0 | 0 | 1,091 |
| 6620 | 174,076 | 0 | (11,085) | 162,991 |
| 6699 | 175,167 | 0 | (11,085) | 164,082 |
| 6710 | 67,331 | 0 | 0 | 67,331 |
| 6720 | 79,860 | 25,000 | (355) | 104,505 |
| 6799 | 147,191 | 25,000 | (355) | 171,836 |
| 7240 | 87,780 | 0 | (86,505) | 1,245 |
| 7370 | 0 | 0 | 175 | 175 |
| 7999 | 1,938,373 | 25,000 | (113,164) | 1,750,899 |

STATELINE TELECOMMUNICATIONS, INC.

01/01/97 - 12/31/97

EXPENSE ADJUSTMENTS SUMMARY

| ACCOUNT | #1 | #2 | #3 | #4 | #5 | #6 | #7 | #8 | #9 | #10 | #11 | #12 | #13 | TOTAL |
|---------|-------|----------|-------|-----|---------|-------|---------|--------|----|-------|---------|-------|-----|----------|
| 6110 | | | | | | | | | | | | | | - |
| 6120 | (318) | | | | | | | | | | 2,151 | | | 1,833 |
| 6210 | | | | | | | | | | | | | | - |
| 6220 | | | 2,698 | | | | | | | | | | | - |
| 6230 | | | | | | | | | | | | | | 2,806 |
| 6240 | | | | | | | | | | | | | | (28,939) |
| 6310 | | | | | | | | | | | | | | - |
| 6410 | | | | | | | | | | | | | | - |
| 6510 | | | | | | | | | | | | | | - |
| 6530 | | | | | | | | | | | 2,728 | | | 2,728 |
| 6540 | | | | | | | | | | | | | | - |
| 6561 | | | | | | | | | | | | | | (1,690) |
| 6562 | | | | | | | | | | | | | | - |
| 6563 | | | | | | | | | | | | | | - |
| 6564 | | | | | | | | | | | | | | - |
| 6565 | | | | | | | | | | | | | | - |
| 6610 | | | | | | | | | | | | | | - |
| 6621 | | | | | | | | | | | | | | - |
| 6622 | | | | | | | | | | | | | | - |
| 6623 | | | | 229 | | | | | | | | | | 229 |
| 6627 | | | | | | | | | | | | | | - |
| 6628 | | | | | (6,413) | | | | | 189 | (5,081) | | | (4,801) |
| 6710 | | | | | | | | | | | | | | (6,413) |
| 6720 | | | | | | | | | | | | | | - |
| 7240 | | | | | | | | | | | | | | (355) |
| 7250 | | | | | | | | | | | | | | - |
| 4010 | | (87,586) | | | | 1,051 | | | | (173) | (189) | | | (86,695) |
| 5200 | | | | | | | | | | 175 | | | | 175 |
| 5210 | | | | | | | | | | | | | | - |
| 5240 | | | | | | | | | | | | | | - |
| 7180 | 518 | 87,586 | | | | (229) | (1,051) | 20,939 | | | | 1,696 | | 838 |
| FABRITY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 108,701 |

STATELINE TELECOMMUNICATIONS INC.
01/01/97 - 12/31/97

| EXPENSE ADJUSTMENTS | ACCOUNT | DEBIT | CREDIT |
|---|-----------|--------|--------|
| 1. RENT REVENUE | | | |
| GENERAL SUPPORT EXPENSE | 5240 | | |
| TO NET RENT REVENUE WITH EXPENSE | 6120 | 538 | |
| 2. MISC. INCOME - NON COST | | | 538 |
| OTHER OPERATING TAXES | 7380 | | |
| TRANSFER OUT THE NON AD VALOREM | 7240 | 87,556 | |
| PORTION FOR STUDY | | | 87,556 |
| 3. MISC. REVENUE | | | |
| CIRCUIT SWITCHING EXPENSE | 5200 | | |
| CONTRACT OPERATOR SERVICES | 6230 | 3,715 | |
| RECLASSIFY 500 DATA BASE QUERY AND REMOVE | 6628 | 2,698 | |
| OPERATOR SERVICES FOR TCS | | | 6,413 |
| 4. CUSTOMER SERVICES | | | |
| STATELINE TEL COMMUNICATIONS | 6623 | | |
| TO TRANSFER TRS FEE TO FROM WEST RIVER | 7380 | 229 | |
| | | | 229 |
| 5. OTHER OPERATING TAXES | | | |
| MISC. INCOME - NON COST | 7240 | | |
| TO RECLASSIFY REGULATORY FEES | 7380 | 1,051 | |
| | | | 1,051 |
| 6. MISC. INCOME NON COST | | | |
| OTHER TERMINATING EQUIPMENT | 7380 | | |
| TO REMOVE NON-REG FOR TCS PURPOSES | 6362 | 20,939 | |
| | | | 20,939 |
| 7. DEPREC - COE-CIRCUIT | | | |
| DEPREC - COE-DIGITAL | 6561-2232 | | |
| TO ADJUST DEPREC EXPENSE PER PLANT ADJ #1 | 6561-2212 | 30,733 | |
| | | | 30,733 |
| 8. REVENUE ACCOUNTING - CABS SERVICES | | | |
| REVENUE ACCOUNTING | 6627.1 | | |
| TO TRANSFER EXPENSES ASSOCIATED WITH CABS | 6627 | 5,285 | |
| | | | 5,285 |
| 9. SPECIAL CHARGES | | | |
| EXTERNAL RELATIONS | 7370 | | |
| TO TRANSFER DONATIONS TO PROPER ACCOUNT FOR TCS | 6722 | 175 | |
| | | | 175 |
| 10. REVENUE ACCOUNTING- CABS SERVICES | | | |
| GENERAL & ADMINISTRATIVE EXPENSE | 6627.1 | | |
| TO TRANSFER EXPENSES ASSOCIATED WITH CABS | 6728 | 180 | |
| | | | 180 |

STATELINE TELECOMMUNICATIONS INC.
01/01/97 - 12/31/97

| <u>EXPENSE ADJUSTMENTS</u> | <u>ACCOUNT</u> | <u>DEBIT</u> | <u>CREDIT</u> |
|--|----------------|----------------|----------------|
| 11. GENERAL SUPPORT EXPENSE | 6120 | 2,353 | |
| NETWORK OPERATIONS EXPENSE | 6530 | 2,728 | |
| REVENUE ACCOUNTING | 6627 | | 5,081 |
| TO TRANSFER EXPENSES PER NCDC ANALYSIS | | | |
| 12. MISC INCOME - NON COST | 7380 | 1,690 | |
| DEPRECIATION EXPENSE - PAYPHONE | 6561-2351 | | 579 |
| DEPRECIATION EXPENSE - OTHER TERM | 6561-2362 | | 1,117 |
| TO REMOVE DEREGULATED PAYPHONE & OTHER TERM NON-REG EQUIP | | | |
| | | <u>159,876</u> | <u>159,876</u> |

STATELINE TELECOMMUNICATIONS INC.

01/01/97 - 12/31/97 KNOWN & MEASURABLE CHANGES

| ACCOUNT # | TOTAL |
|----------------|----------|
| 6110 | - |
| 6120 | - |
| 6210 | - |
| 6220 | - |
| 6230 | - |
| 6310 | - |
| 6410 | - |
| 6510 | - |
| 6530 | - |
| 6540 | - |
| 6561 | - |
| 6562 | - |
| 6563 | - |
| 6565 | - |
| 6610 | - |
| 6621 | - |
| 6622 | - |
| 6623 | - |
| 6627 | - |
| 6628 | - |
| 6710 | - |
| 7120 | 25,000 |
| 7240 | - |
| 7370 | - |
| 4010 | - |
| 5100 | - |
| 5230 | - |
| 5240 | - |
| 7180 | (25,000) |
| PARIETY | 0 |

STATELINE TELECOMMUNICATIONS INC.
01/01/97 - 12/31/97

KNOWN & MEASURABLE CHANGES

| EXPENSE ADJUSTMENTS | ACCOUNT | DEBIT | CREDIT |
|-----------------------------------|---------|---------------|---------------|
| 1. GENERAL & ADMINISTRATIVE | 6720 | 25,000 | |
| MISC INCOME - NON COST | 7380 | | 25,000 |
| TO ACCOUNT FOR TARIFF FILING COST | | | |
| | | <u>25,000</u> | <u>25,000</u> |

12-31-97

CODE 08

***** USE RATES IF COMPANY DOES NOT SUPPLY ESTIMATED *****

 * USE FOR CALCULATING FORECAST *
 * DEPRECIATION ONLY *

| ACCOUNT | ALLOC AMT | PER BOOKS | ADJUSTMENTS | ADJUSTED | RATE | RATE AMT | ALLOC |
|---------|-----------|-----------|-------------|----------|-------|----------|---------|
| 6561 | 2109 | 26,078 | 0 | 26,078 | 0.00% | 0 | 0 |
| | 2211 | 0 | 0 | 0 | 0.00% | 0 | 0 |
| | 2212 | 597,735 | 0 | 597,735 | 0.00% | 0 | 0 |
| | 2219 | 0 | 0 | 0 | 0.00% | 0 | 0 |
| | 2220 | 0 | 0 | 0 | 0.00% | 0 | 0 |
| | 2231 | 0 | 0 | 0 | 0.00% | 0 | 0 |
| | 2232 | 77,462 | 0 | 77,462 | 0.00% | 0 | 0 |
| | 2311 | 0 | 0 | 0 | 0.00% | 0 | 0 |
| | 2321 | 0 | 0 | 0 | 0.00% | 0 | 0 |
| | 2341 | 0 | 0 | 0 | 0.00% | 0 | 0 |
| | 2351 | 579 | (579) | 0 | 0.00% | 0 | 0 |
| | 2362 | 1,117 | (1,117) | 0 | 0.00% | 0 | 0 |
| | 2411 | 1,902 | 0 | 1,902 | 0.00% | 0 | 0 |
| | 2412 | 0 | 0 | 0 | 0.00% | 0 | 0 |
| | 2421 | 629 | 0 | 629 | 0.00% | 0 | 0 |
| | 2422 | 0 | 0 | 0 | 0.00% | 0 | 0 |
| | 2423 | 242,539 | 0 | 242,539 | 0.00% | 0 | 0 |
| | 2426 | 264 | 0 | 264 | 0.00% | 0 | 0 |
| | 2431 | 0 | 0 | 0 | 0.00% | 0 | 0 |
| | 2441 | 7,694 | 0 | 7,694 | 0.00% | 0 | 0 |
| | ACRS | 0 | 0 | 0 | | | |
| TOTAL | | 955,999 | (1,696) | 954,303 | 0 | 0 | 954,303 |
| | | 0 | | 0 | | | |

STATELINE TELECOMMUNICATIONS INC.
12/31/97 TOLL COST STUDY

ACCOUNT 6623
CUSTOMER SERVICES

| | |
|-----------------------------------|------------------|
| ACCOUNT 6623 TRIAL BALANCE AMOUNT | \$ 17,971 |
| AJE #4 TO RECLASSIFY TRS FEES | 229 |
| | <hr/> |
| ACCOUNT 6623 STUDY AMOUNT | <u>\$ 18,200</u> |

| ALLOCATIONS | IAJA | IAER | INTER | OTHER | TOTAL |
|-----------------|------|------|-----------------|-------|-------|
| DIR TRS FEES | | | 229 | | 229 |
| | | | <i>Sheet 4</i> | | |
| | | | <i>Line 211</i> | | |
| | | | <i>Column D</i> | | |

LOCAL COMMERCIAL OPERATIONS - TIME STUDY RESULTS

| | | |
|--|--------|------|
| Subscriber - Order Processing - Local | 37,114 | (1) |
| * - Order Processing - WATS & other discounted toll | 1,034 | (2) |
| * - Order Processing - Special Service | 0,004 | (3) |
| * - Order Processing - Directory Advertising | 0,268 | (4) |
| * - Order Processing - Equal Access Presubscription | 1,034 | (5) |
| * - Payment and Collection Activity | 38,404 | (6) |
| * - Bill Inquiry - Local Service | 2,124 | (7) |
| * - Bill Inquiry - Toll Service | 10,574 | (8) |
| * - Bill Inquiry - Special Service | 0,004 | (9) |
| * - Bill Inquiry - Subscriber Line Charge | 0,004 | (10) |
| Interexchange Carrier - Order Processing - Switched Access | 0,004 | (11) |
| * - Order Processing - Special Service | 0,004 | (12) |
| * - Order Processing - Billing & Collecting | 0,004 | (13) |
| * - Payment and Collection Activity | 9,284 | (14) |
| * - Bill Inquiry - Switched Access | 0,004 | (15) |
| * - Bill Inquiry - Special Service | 0,004 | (16) |
| * - Bill Inquiry - Billing and Collecting | 0,004 | (17) |
| Coin - Collection and Counting | 0,004 | (18) |

100,004

| Account 6423 Study Total | | \$17,971 | Carrier Access Billing | | |
|---------------------------------------|-------------------|----------|---------------------------------|----------|--|
| | | | Switched Access, Including OCL: | | |
| Private Line Loops - State IntralATA | 18 | | - State IntralATA | \$30,142 | |
| State InterLATA | 1 | | - State InterLATA | \$0 | |
| Interstate | 34 | | - Interstate | \$51,852 | |
| Non-91 | 25 | | | | |
| | | | Special Access: | | |
| End User WATS & Discounted Toll Users | | | - State IntralATA | \$0 | |
| State IntralATA | 759 | | - State InterLATA | \$0 | |
| State InterLATA | 0 | | - Interstate | \$649 | |
| Interstate | 635 | | | | |
| | | | Billing and Collecting: | | |
| End User Billed Messages | | | - State IntralATA | \$2,945 | |
| State IntralATA | 37,309 | | - State InterLATA | \$0 | |
| State InterLATA | 2,698 | | - Interstate | \$2,460 | |
| Interstate | 18,427 | | | | |
| | | | Paystation Toll Revenue | | |
| | | | JOINT Paystation: | | |
| Total End User Billing | | | - State IntralATA | \$44,859 | |
| Local | | \$14,931 | - State InterLATA | \$419 | |
| Private Line | - State IntralATA | \$2,547 | - Interstate | \$14,729 | |
| " | - State InterLATA | \$0 | | | |
| " | - Interstate | \$0 | | | |
| Subs. Line Chrg. | - State IntralATA | \$0 | Limited Paystation: | | |
| " | - State InterLATA | \$0 | - State IntralATA | \$0 | |
| " | - Interstate | \$8,542 | - State InterLATA | \$0 | |
| Toll | - State IntralATA | \$44,859 | - Interstate | \$0 | |
| " | - State InterLATA | \$4,159 | | | |
| " | - Interstate | \$14,729 | | | |

| EXPENSE | CODE | TOLL | | | PRIVATE LINE | | | OTHER | TOTAL |
|-------------------|------|--------------------|--------------------|--|--|--------------------|------------|--|--------|
| | | STATE Intralata | STATE Interlata | INTERSTATE | STATE Intralata | STATE Interlata | INTERSTATE | | |
| Local | LOC | | | Sheet W Line 195 Column B 185 | | | | Sheet W Line 211 Column D 9,021 | 9,021 |
| Presubscription | PRE | | | | | | | Sheet W Line 211 Column D 185 | 185 |
| Directory Adv. | DAJ | | | | | | | Sheet W Line 211 Column D 47 | 47 |
| Private Line | FRI | | | | Sheet W Line 211 Column D 134 | | | Sheet W Line 211 Column D 13 | 147 |
| Message Toll | MSG | 3,617 | 305 | 2,306 | | 0 | | | 6,228 |
| Switched Access | SWA | 573 | 0 | 980 | | | | | 1,553 |
| Billing & Collect | B&C | 56 | 0 | 46 | | | | | 1,002 |
| Joint Payment | JPS | 0 | 0 | 0 | | | | | 102 |
| Fixed Paymt. | LPS | 0 | 0 | 0 | | | | | 0 |
| Sub. Line Chg. | SLC | 0 | 0 | 0 | Sheet W Line 211 Column D 448 | | | | 448 |
| TOTAL | | 4,286 | 305 | 4,165 | 134 | 0 | 13 | 9,068 | 17,971 |

MECA TRG - ASSUM DIR I/S 329

Adjusted Total: A/C 603 18,200

STATELINE TELECOMMUNICATIONS INC.
12/31/97 TOLL COST STUDY

ACCOUNT 6627
REVENUE ACCOUNTING

| | |
|--|-------------------|
| ACCOUNT 6627 TRIAL BALANCE AMOUNT | \$ 149,692 |
| AJE # 10 TO RECLASSIFY EXPENSES ASSOCIATED WITH CABS | 180 |
| AJE #11 TO TRANSFER EXPENSES PER NCDC ANALYSIS | (5,081) |
| | <u>\$</u> |
| ACCOUNT 6627 STUDY AMOUNT | <u>\$ 144,791</u> |

12/31/97

SUMMARY SECTION

| | TOTAL | STATE INTRA | STATE INTER | INTER STATE | OTHER |
|---|----------------|----------------|----------------|----------------|---------------|
| REV ACCT - SUBSCRIBER LINE CHARGE BILLING (RAS) <i>Sheet 4 Line 408 Column D</i> | 1,570 | | | | 1,570 |
| REV ACCT - MESSAGE PROCESSING (RAM) <i>Sheet 4 Line 408 Column D</i> | 37,370 | 23,779 | 1,720 | 11,871 | |
| REV ACCT - OTHER BILLING & COLLECTING (RAB) - MSG TEL <i>Sheet 4 Line 408 Column D</i> | 20,792 | 8,591 | 621 | 4,290 | 16,290 |
| REV ACCT - OTHER BILLING & COLLECTING (RAB) - SPL SVC <i>29</i> | 29 | | | | 29 |
| REV ACCT - CARRIER ACCESS BILLING (RAC) <i>Sheet 4 Line 408 Column D</i> | 76,030 | 35,453 | 2,562 | 38,015 | |
| DIRECT ASSIGNMENT (DIR) | 0 | 0 | 0 | 0 | |
| BILLING AND COLLECTING (B&C) | 0 | 0 | 0 | 0 | |
| TOTAL | 144,791 | 67,823 | 4,903 | 55,746 | 16,319 |
| | 0 | 0 | 0 | 0 | 0 |

STATELINE TELECOMMUNICATIONS INC.

12/31/97

ACCOUNT 6627 CUSTOMER SERVICE BILLING

| | RAB CIBC | RAM TP | RAC CABS | RAS ELIB | DIR DTA/ST | B&C | TOTAL |
|---------------------------------|-------------|-----------|-------------|-------------|---------------|-----|---------|
| 1) HOURS PER TIME STUDY | 6.50 | 5.50 | 0.00 | 0.00 | | | 12.00 |
| 2) % DISTRIBUTION | 54.167% | 45.833% | 0.000% | 0.000% | | | 100.0% |
| 3) WAGES & BENEFITS | 15.141 | 12.812 | 0 | 0 | | | 27.953 |
| 4) CABS WAGES | | | 11.721 | | | | 11.721 |
| 5) NCDC CHARGES | 6.632 | 24.558 | 59.852 | | | | 91.042 |
| 6) POSTAGE | 10.421 | | | | | | 10.421 |
| 7) SOFTWARE | 1.000 | | | | | | 1.000 |
| 8) WIBELL TOLL STATEMENTS | | | 5.285 | | | | 5.285 |
| 9) NCDC - CAPITAL CR (ON LN 5) | (2.438) | 0 | (1.751) | | | | (4.189) |
| 10) NO. CENTRAL REGIONAL PROC | | 0 | | | | | 0 |
| 11) MISC / SUPPLIES | 635 | | 923 | | | | 1,558 |
| 12) SUBTOTAL | 31,391 | 37,370 | 76,030 | 0 | 0 | 0 | 144,791 |
| 13) RAS (5% OF RAB) | (1,570) | | | 1,570 | | | 0 |
| 14) TOTAL | 29,821 | 37,370 | 76,030 | 1,570 | 0 | 0 | 144,791 |

| DIR ALLOCATION: | TOTAL | ---STATE--- | | INTER STATE |
|-----------------------|-------|-------------|-------|----------------|
| | | INTRA | INTER | |
| NCDC CHARGES | 0 | 0 | 0 | 0 |
| NCDC - CAPITAL CREDIT | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 |

| RAM ALLOCATION (per MSGS): | MSGS | PERCENT | TOTAL |
|----------------------------|--------|---------|--------|
| INTRALATA | 37,309 | 63.63% | 23,779 |
| INTERLATA | 2,698 | 4.60% | 1,720 |
| INTERSTATE | 18,627 | 31.77% | 11,871 |
| TOTAL | 58,634 | 100.00% | 37,370 |

STATELINE TELECOMMUNICATIONS INC

12/31/97

ACCOUNT 6627 CUSTOMER SERVICE BILLING

RAB ALLOCATION (per USERS):

| | <u>USERS</u> | <u>PERCENT</u> | <u>TOTAL</u> | |
|------------|--------------|----------------|---------------|---|
| EXCHANGE | 2,119 | 51.06% | 15,226 | |
| DA | 118 | 3.57% | 1,064 | |
| TOLL CALLS | 1,879 | 45.28% | 13,502 | |
| SPL | 4 | 0.10% | 29 | |
| TOTAL | <u>4,150</u> | <u>100.00%</u> | <u>29,821</u> | 0 |

RAB ALLOCATION OF ABOVE TOLL CALLS

BASED ON MSGS

| | <u>MSGS</u> | <u>PERCENT</u> | <u>TOTAL</u> | |
|------------|---------------|----------------|---------------|---|
| INTRALATA | 37,309 | 63.63% | 8,591 | |
| INTERLATA | 2,698 | 4.60% | 621 | |
| INTERSTATE | 18,627 | 31.77% | 4,290 | |
| TOTAL | <u>58,634</u> | <u>100.00%</u> | <u>13,502</u> | 0 |

RA SPLIT 50/50, TH. N INTRASTATE ALLOCATED per MESSAGES

| | <u>RAC</u> | | <u>MSGS</u> | <u>PERCENT</u> | <u>TOTAL</u> | |
|------------|---------------|-------|---------------|----------------|---------------|---|
| | 0 | | | | | |
| INTRASTATE | 38,015 | 1A/RA | 37,309 | 93.20% | 35,453 | |
| INTERSTATE | 38,015 | 1A/ER | 2,698 | 6.74% | 2,502 | |
| | <u>76,030</u> | | <u>40,007</u> | <u>100.00%</u> | <u>38,015</u> | 0 |
| | 0 | | | | | |

STATELINE TELECOMMUNICATIONS INC.
12/31/97 TOLL COST STUDY

ACCOUNT 7240
OTHER OPERATING TAXES

| | |
|---|-----------------|
| ACCOUNT 7240 TRIAL BALANCE AMOUNT | \$ 87,750 |
| AJE #2 TO TRANSFER OUT THE NON-AD VALOREM FOR TCS | (87,556) |
| AJE #5 TO RECLASSIFY REG FEES FOR TCS | 1,051 |
| | <hr/> |
| ACCOUNT 7240 STUDY AMOUNT | <u>\$ 1,245</u> |

| <u>ALLOCATIONS</u> | <u>LAJA</u> | <u>IAER</u> | <u>INTER</u> | <u>OTHER</u> | <u>TOTAL</u> |
|--------------------|-------------|-------------|--------------|--------------|--------------|
| REG FEES | | | 1051 | | 1051 |

STATELINE TELECOMMUNICATIONS INC.
12/31/97

MISCELLANEOUS INFORMATION

| <u>USERS</u> | <u>NOV-97</u> | |
|-------------------|---------------|----------------|
| EXCHANGE | 2,119 | |
| D/A | 148 | |
| TOLL CALLS | 1,879 | |
| SPL | 4 | |
| TOTAL | 4,150 | |
| | | |
| <u>CALL PLANS</u> | <u>NOV-97</u> | |
| INTRALATA | 755 | |
| INTERLATA | 0 | |
| INTERSTATE | 635 | |
| TOTAL | 1,390 | |
| | | |
| <u>BILLING</u> | <u>NOV-97</u> | |
| | <u>MSGS</u> | <u>REVENUE</u> |
| STATE INTRA | 37,309 | 44,859 |
| STATE INTER | 2,698 | 4,159 |
| INTERSTATE | 18,627 | 34,729 |
| SLC | | 8,562 |
| TOTAL TOLL | 58,634 | 92,309 |
| LOCAL | | 36,991 |
| TOTAL | | 129,300 |

CODE 11

| | /-----STATE-----\ RA ER | | INTER- STATE | LOCAL | TOTAL |
|-------|----------------------------|----------|-----------------|----------|----------|
| | RA | ER | | | |
| CM | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| CMW | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| EAC | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| KWF | 0.127665 | 0.058122 | 0.342103 | 0.472110 | 1.000000 |
| SLU | 0.135260 | 0.057232 | 0.333800 | 0.473708 | 1.000000 |
| SFF | 0.175670 | 0.074330 | 0.250000 | 0.500000 | 1.000000 |
| CAT 1 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| CAT 2 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| CAT 3 | 0.000000 | 0.000000 | 0.850000 | 0.150000 | 1.000000 |
| SSO 1 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |

STATELINE TELECOMMUNICATIONS INC
12/31/97

DEVELOPMENT OF SPF FACTOR

| | Intrastate IntRAIata | Intrastate IntERlata | Total |
|--|-------------------------|-------------------------|----------|
| SLU FACTOR | 0.135260 | 0.057232 | 0.192492 |
| PHASE TOTAL STATE SPF TO 25% (BASED ON SLU) | 0.175670 | 0.074330 | 0.250000 |

STATELINE TELECOMMUNICATIONS INC.
12/31/97

DEVELOPMENT OF CAT 3 FACTOR

| | <u>Intrastate IntraAlata</u> | <u>Intrastate InterAlata</u> | <u>Interstate</u> | <u>Total</u> |
|--|----------------------------------|----------------------------------|-------------------|-----------------|
| UNWEIGHTED DEM | 0.135260 | 0.057232 | 0.333800 | 0.526292 |
| INTERSTATE WEIGHTING FACTOR | | | 3.0 | |
| INTRASTATE WEIGHTING FACTOR | 2.0 | 2.0 | | |
| SUBTOTAL | <u>0.270520</u> | <u>0.114464</u> | <u>1.001400</u> | <u>1.386384</u> |
| REMOVE INTRASTE PORTION TO APPLY 85% RULE | 0.000000 | 0.000000 | (0.151400) | (0.151400) |
| TOTAL | <u>0.000000</u> | <u>0.000000</u> | <u>0.850000</u> | <u>0.850000</u> |

| | | | |
|----------|---|----------|----------|
| TC98-082 | In The Matter Of The Establishment Of Switched Access Revenue Requirement For Kennebec Telephone Company. (Staff: HB/KC) Kennebec Telephone Company filed a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carrier Association. | 04/29/98 | 05/15/98 |
| TC98-083 | In The Matter Of The Establishment Of Switched Access Revenue Requirement For Western Telephone Company. (Staff: BK/KC) Western Telephone Company filed a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carrier Association. | 04/29/98 | 05/15/98 |
| TC98/084 | In The Matter Of The Establishment Of Switched Access Revenue Requirement For Valley Telecom Cooperative Association and Valley Cable & Satellite Communications. (Staff: TS/KC) Valley Telecom Cooperative Association and Valley Cable & Satellite Communications filed a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carrier Association (LECA). Valley Cable & Satellite Communications joined LECA on March 25, 1998. | 04/30/98 | 05/15/98 |
| TC98-085 | In The Matter Of The Establishment Of Switched Access Revenue Requirement For Midstate Telephone Company and Heartland Communications, Inc. (Staff: HB/KC) Midstate Telephone Company and Heartland Communications, Inc. filed a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carrier Association (LECA). Heartland Communications, Inc. joined LECA on March 23, 1998. | 04/30/98 | 05/15/98 |
| TC98-086 | In The Matter Of The Establishment Of Switched Access Revenue Requirement For Sanborn Telephone Cooperative and SANCOM, Inc. (Staff: BK/TS) Sanborn Telephone Cooperative and SANCOM, Inc. filed a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carrier Association (LECA). SANCOM, Inc. joined LECA on February 26, 1998. | 04/30/98 | 05/15/98 |
| TC98-087 | In The Matter Of The Establishment Of Switched Access Revenue Requirement For Venture Communications, Inc. (Staff: TS/KC) Venture Communications, Inc. filed a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carrier Association (LECA). Venture Communications, Inc. joined LECA on April 17, 1998. | 04/30/98 | 05/15/98 |
| TC98-088 | In The Matter Of The Establishment Of Switched Access Revenue Requirement For Hanson Communications, Inc. d/b/a McCook Telecom. (Staff: HB/KC) Hanson Communications, Inc. d/b/a McCook Telecom filed a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carrier Association (LECA). Hanson Communications, Inc. d/b/a McCook Telecom joined LECA on February 23, 1998. | 04/30/98 | 05/15/98 |
| TC98-089 | In The Matter Of The Establishment Of Switched Access Revenue Requirement For Splitrock Properties, Inc. (Staff: BK/KC) Splitrock Properties, Inc. filed a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carrier Association (LECA). Splitrock Properties, Inc. joined LECA on March 26, 1998. | 04/30/98 | 05/15/98 |

PAGE 2 OF 3

| South Dakota Public Utilities Commission State Capitol 500 E. Capitol Pierre, SD 57501-5070 Phone: (605) 773-3705 Fax: (605) 773-3809 | | <h2>TELECOMMUNICATIONS SERVICE FILINGS</h2> <p>These are the telecommunications service filings that the Commission has received for the period of:</p> <h3>04/24/98 through 04/30/98</h3> <p>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.</p> | |
|--|--|---|-----------------------|
| DOCKET NUMBER | TITLE/STAFF/SYNOPSIS | DATE FILED | INTERVENTION DEADLINE |
| REQUEST FOR CERTIFICATE OF AUTHORITY | | | |
| TC98-076 | Application by NXLD Company for a Certificate of Authority to operate as a telecommunications company within the state of South Dakota. (Staff: TS/CH) NXLD "proposes to provide 24-hour intrastate interexchange telecommunications services to and from all points within the state... Subject to demand and overall economic circumstances, NXLD may subsequently offer additional services." | 04/27/98 | 05/15/98 |
| TC98-077 | Application by Elias Ventures, Inc. d/b/a American Freeway 100 for a Certificate of Authority to operate as a telecommunications company within the state of South Dakota. (Staff: TS/CH) "American Freeway 100 offers direct dialed (1+) service, inbound toll-free number service, travel card and prepaid calling card services." | 04/27/98 | 05/15/98 |
| NONCOMPETITIVE TELECOMMUNICATIONS FILINGS | | | |
| TC98-078 | In The Matter Of The Establishment Of Switched Access Revenue Requirement For Intrastate Telephone Company. (Staff: HB/KC) Intrastate Telephone Company filed a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carrier Association (LECA). Intrastate Telephone Company joined LECA on March 3, 1998. | 04/27/98 | 05/15/98 |
| TC98-079 | In The Matter Of The Establishment Of Switched Access Revenue Requirement For Staline Telecommunications, Inc. (Staff: BK/KC) Staline Telecommunications, Inc. filed a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carrier Association (LECA). Staline Telecommunications, Inc. joined LECA on April 17, 1998. | 04/27/98 | 05/15/98 |
| TC98-081 | In The Matter Of The Establishment Of Switched Access Revenue Requirement For Bridgewater-Canistota Independent Telephone Company. (Staff: TS/KC) Bridgewater-Canistota Independent Telephone Company filed a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carrier Association (LECA). Bridgewater-Canistota Independent Telephone Company joined LECA on April 7, 1998. | 04/29/98 | 05/15/98 |

PAGE 1 OF 3

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| TC98-090 | In The Matter Of The Establishment Of Switched Access Rates For The Local Exchange Carrier Association (LECA) (Staff HB/KC) On behalf of its member companies, LECA submitted revised tariff pages implementing the cost study revenue requirement that was filed by each member company. | 04/30/98 | 05/15/98 |
| TC98-091 | In The Matter Of The Establishment Of Switched Access Revenue Requirement For James Valley Cooperative Telephone Company and Accent Communications, Inc. (Staff TS/KC) James Valley Cooperative Telephone Company and Accent Communications, Inc. filed a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carrier Association (LECA). Accent Communications, Inc. joined LECA on March 10, 1998. | 04/30/98 | 05/15/98 |
| TC98-092 | In The Matter Of The Establishment Of Switched Access Revenue Requirement For Stockholm-Strandburg Telephone Co. (Staff HB/KC) Stockholm-Strandburg Telephone Co. filed a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carrier Association. | 04/30/98 | 05/15/98 |
| TC98-093 | In The Matter Of The Establishment Of Switched Access Revenue Requirement For Roberts County Telephone Cooperative Association and RC Communications, Inc. (Staff BK/KC) Roberts County Telephone Cooperative Association and RC Communications, Inc. filed a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carrier Association (LECA). RC Communications, Inc. joined LECA on April 14, 1998. | 04/30/98 | 05/15/98 |
| FORMAL COMPLAINT FILED | | | |
| TC98-080 | Don Hertz vs AT&T Communications of the Midwest, Inc. (Staff LH/KC) To get Mr. Hertz back as a long distance customer AT&T promised a per minute rate of 10 cents and a \$50.00 check. The January bill from AT&T was not at the promised 10 cents per minute. AT&T informed Mr. Hertz to contact the "Resolution Office". Mr. Hertz has never heard from it. The February billing from AT&T was still not at the promised 10 cent per minute rate. Mr. Hertz is now with another carrier. Mr. Hertz requests that the Commission require AT&T to charge me the 10 cent a minute that they told me I would be paying if I switched back to AT&T. | 04/23/98 | NA |

Important Notice: The Commission is compiling a list of internet addresses. If you have an internet address please notify the Commission by E-mailing it to Terry Norum at terryn@pub.state.ia.us. Faxing the address to the Commission at 505-773-3809.



South Dakota Public Utilities Commission

State Capitol Building, 500 East Capitol Avenue, Pierre, South Dakota 57501-5070



May 29, 1998

Karen E. Cremer
Commission Staff Attorney
South Dakota Public Utilities Commission
500 E. Capitol Ave.
Pierre, SD 57501

RE: Docket TC98-079

Re: Ms. Cremer:

Please provide a copy of all data requests submitted by Commission Staff to any party or interested entity in Docket TC98-079 and any corresponding data responses remitted to Commission Staff to myself at the above address.

If you have any questions, please contact me.

Sincerely,

Dave Jacobson

cc: Gordon K. Dauchy

Capitol Office
Telephone (605)773-3201
FAX (605)773-3809

Transportation/
Warehouse Division
Telephone (605)773-5280
FAX (605)773-3225

Consumer Hotline
1-800-332-1782

TTY Through
Relay South Dakota
1-800-877-1113

Internet
bill@pac.state.sd.us

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Jim Burg
Chairman

Pam Nelson

Vice-Chairman

Laska Schoenfelder
Commissioner

William Bullard Jr.
Executive Director

Edward H. Anderson

Harlan Best

Martin C. Hartmann

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Karen E. Cremer

Marlette Fuschbach

Sharon Fugitt

Lewis Hammond

Kate Hartford

Leta Healy

Cameron Homick

Dave Jacobson

Bob Knadle

Delaine Koibo

Jeffrey P. Lorenson

Terry Naurum

Gregory A. Rulow

Tamara Stangor

Steven M. Wegman

Ellenette Ault West

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA

IN THE MATTER OF THE ESTABLISHMENT) ORDER ASSESSING FILING
OF SWITCHED ACCESS REVENUE) FEE
REQUIREMENT FOR STATELINE) TC98-079
TELECOMMUNICATIONS, INC.)

On April 27, 1998, Stateline Telecommunications, Inc. (Stateline) filed for approval by the Public Utilities Commission (Commission) its 1997 Intrastate Switched Access Cost Study.

On April 30, 1998, the Commission electronically transmitted notice of the filing and the intervention deadline of May 15, 1998, to interested individuals and entities.

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.

The Commission has jurisdiction over this matter pursuant to SDCL 1-26-17.1, 49-1A-9, 49-31-12.6, 49-31-18, 49-31-19 and ARSD 20.10.01.15.02, 20.10.01.15.05, 20.10.27.07 and 20.10.27.08.

On May 28, 1998, at its regularly scheduled meeting, the Commission, pursuant to SDCL 49-31-12.6, unanimously voted to assess Stateline a \$3,000 filing fee, subject to additional amounts as requested by the Executive Director up to the statutory limit of \$100,000. It is therefore

ORDERED that Stateline shall deposit an initial assessment of \$3,000 in the SDPUC regulatory assessment fee fund and shall deposit any additional amounts as requested by the Executive Director up to the statutory limit of \$100,000.

Dated at Pierre, South Dakota, this 11th day of June, 1998.

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| 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>Nellaine Kaelin</u> |
| Date | <u>6/12/98</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

MEMORANDUM TO COMMISSIONERS BURG, NELSON AND SCHOENFELDER

FROM: Bob Knadle

RE: Stateline Telecommunications, Inc. Switched Access Revenue Requirement, TC98-079

Date: September 24, 1998

Stateline Telecommunications, Inc. (Stateline) filed an Intrastate Switched Access Cost Study pursuant to the administrative rules on April 27, 1998, based on the twelve months ended December 31, 1997. The cost study submitted by Stateline developed a revenue requirement of \$315,908. Stateline's minutes of use for 1997 was 5,393,671. Stateline purchased the Nisland, Newell and Lemmon exchanges of U S WEST on June 22, 1996. Stateline is a member of the Local Exchange Carrier Association (LECA). As a member of LECA, Stateline'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 elements for LECA.

On April 30, 1998, the Commission electronically transmitted notice of the filing and the intervention deadline of May 15, 1998, to interested individuals and entities. No interventions were received by the Commission.

On June 11, 1998, the Commission ordered Stateline to deposit an initial assessment of \$3,000 in the SDPUC regulatory fee fund and to deposit any additional amounts as required by the executive director.

Staff data requests were responded to by Stateline in a timely manner and all information was submitted under oath. Staff conducted an on-site visit to the headquarters of Stateline on August 10, 1998. Staff reviewed auditor reports, board of director minutes, supporting documentation for adjustments that were proposed in the cost study, test year general ledger, depreciation rates, continuing property records, and minute of use records.

Staff has reviewed Stateline's cost study filing and all of the data responses submitted by the company and would recommend that the cost study be adjusted by the following:

1. Correct the Relative Toll/Local Messages allocation factor on Sheet G, Line 43.
2. Remove \$1,180 from other general and administrative expenses (account 6722) related to donations, post prom party, premium sale-4H and chamber of commerce.
3. Remove the expenses in the amount of \$4,429 on Line 113 of Sheet L of the cost study because they are already directly assigned to interstate and other on Sheet V, Line 82 and Sheet D, Line 133.

If the above-mentioned items are incorporated in the cost study, the revenue requirement is

increased by \$485 to \$316,393. Stateline has agreed to Staff's recommendations.

Respectively submitted: Bob Knadle

Bob Knadle

cc Gordon Dauchy, John Staurulakis Incorporated
Darrell Henderson, Manager, Stateline

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA

IN THE MATTER OF THE ESTABLISHMENT) ORDER APPROVING
OF SWITCHED ACCESS REVENUE) REVENUE REQUIREMENT
REQUIREMENT FOR STATELINE)
TELECOMMUNICATIONS, INC.) TC98-079

On April 27, 1998, Stateline Telecommunications, Inc. (Stateline) filed for approval by the Public Utilities Commission (Commission) its 1997 Intrastate Switched Access Cost Study.

On April 30, 1998, the Commission electronically transmitted notice of the filing and the intervention deadline of May 15, 1998, to interested individuals and entities. On May 28, 1998, the Commission voted to assess a \$3,000 filing fee. Staff filed a memorandum on September 24, 1998, with the concurrence of the company, setting forth a recommended revenue requirement. The Commission considered this matter at its October 15, 1998, meeting.

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 Stateline's filing, the Commission found that the revenue requirement as depicted in Staff's memorandum was fair and reasonable and should be approved. As the Commission's final decision in this matter, it is therefore

ORDERED that Stateline'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 TC98-090.)

Dated at Pierre, South Dakota, this 26th day of October, 1998.

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| 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>Wildene Kalkes</u> |
| Date: | <u>10/27/98</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