



TELEC CONSULTING  
RESOURCES

TC98-083  
909 N. 96th Street, Suite 203  
Omaha, NE 68114-2508  
(402) 398-0062  
FAX (402) 398-0065

Cornhusker Plaza  
301 South 13th Street, Suite 401  
Lincoln, NE 68508  
(402) 441-4315  
FAX (402) 441-4317

April 27, 1998

Mr. William Bullard Jr.  
Executive Director  
South Dakota PUC  
State Capitol  
Pierre, SD 57501-5070

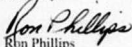
RECEIVED  
APR 29 1998  
SOUTH DAKOTA PUBLIC  
UTILITIES COMMISSION

Dear Bill:

On behalf of the Western Telephone Company we are filing Western's 1997 intrastate switched access cost development package and Western's individual switched access rates developed in accordance with South Dakota Switched Access Rules 20:10:27,28,29. This cost study replaces the 1995 study filed in June of 1996 and includes the Cresbard exchange purchased from US West Communications. Western is included in the Local Exchange Carriers (LECA) consolidated tariff filing. Attachment A is provided in lieu of tariff sheets.

If you have any questions concerning this matter Please call on (402) 398-0062.

Sincerely,



Ron Phillips  
TELEC Consulting Resources, Inc.

Encl.

ATTACHMENT A

TARIFF SHEET

Western Telephone Company does not currently have its own tariff for switched access services. Western has adopted the National Exchange Carriers Association (NECA) tariff for the interstate jurisdiction and Local Exchange Carrier Association (LECA) tariff for the state jurisdiction.

If Western were to develop and adopt a switched access tariff using its own revenue requirements as determined by the PUC program, the resulting rates would be as follows:

Switched Access Rates per minute (RPM)<sup>1</sup>

	Carrier Common Line	Local Switching	Local Transport
Originating RPM	\$0.039163	\$0.010626	\$0.021672
Terminating RPM	\$0.054502	\$0.014788	\$0.021672

Note (1) - Same rates for all Feature Groups.

By *Bon Phillips*

TELEC Consulting Resource, Inc.

For: Western Telephone Company

**TELEC** CONSULTING  
RESOURCES 8

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SOUTH DAKOTA PUBLIC  
UTILITIES COMMISSION


April 27, 1998

Mr. Harlan Best  
Staff Analyst  
South Dakota PUC  
State Capitol  
Pierre, SD 57501-5070

Dear Harlan:

Please find enclosed the a copy of the cost study, a study disk, and support data for Bridgewater-Canistota, Kennebec, and Western Telephone Companies. Included are the company financial statements, cost study adjustments, development of traffic factors and other factors input on sheet "G".

If you have any questions concerning this matter Please call on (402) 398-0062

  
Wendel Aanerud  
TELEC Consulting Resources, Inc

Encl



COST STUDY CHECKLIST

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SOUTH DAKOTA PUBLIC  
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COMPANY Western Telephone Company

YEAR 1997

- 1 SDPUC cost study & disk
- 2 SDPUC rate development spreadsheet
- 3 Financial statements from accountant
- 4 Trial balance from accountant
- 5 Account adjustment & average spreadsheet
- 6 Capital investment support (average)
- 7 Expense adjustment support (6620)
- 8 Minutes of use factors
- 9 Loops worksheet
- 10 Circuit terminations and miles
- 11 Misc. factor support



Western Telephone Company

\*\*\*\*\* FCC PART 69 \*\*\*\*\*  
 Revenue Requirement Summary

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
INTRALATA	Plan 36 Rate	Source	Common Line	Local Switching	Information	Common Trunking	Billing and Collection	Other
15	\$228,562	.713	\$181,732	\$62,683	\$0	\$84,714	\$0	\$14,411
16	11.15%		11.15%	11.15%	11.15%	11.15%	11.15%	11.15%
17	\$36,634		\$25,261	\$6,951	\$0	\$1,645	\$0	\$1,271
18	(906)		(531)	(116)	0	(228)	0	(21)
19	Return on Rate Base							
20	Return Adjustments							
21	\$51,728		\$19,732	\$5,528	\$0	\$5,147	\$0	\$1,344
22	1-293		710	204	0	334	0	44
23	232-35		112,481	29,610	877	52,899	29,789	7,223
24	Expenses and Other Taxes							
25	\$268,841		\$132,924	\$35,369	\$677	\$62,551	\$29,789	\$8,511
26	TOTL INTRALATA Rev. Req.							
27								
28	INTERLATA							
29								
30	\$315	P13	\$181	\$51	\$0	\$83	\$0	\$0
31	11.15%		11.15%	11.15%	11.15%	11.15%	11.15%	11.15%
32	Rate of Return							
33	\$35		\$20	\$6	\$0	\$9	\$7	\$0
34	Return on Rate Base							
35	Return Adjustments							
36	(1)		(1)	(2)	0	(2)	0	0
37	Net Return on Rate Base							
38	Net Return Adjustments							
39	Expenses and Other Taxes							
40	\$1,242		\$20	\$6	\$0	\$9	\$0	\$0
41	2		158	29	0	0	1,060	0
42	P33-35, 40							
43	TOTL INTERLATA Rev. Req.		\$17	\$18	\$1	\$9	\$1,060	\$0
44								
45	TOTAL INTRASTATE REV. REQ.		\$133,051	\$35,424	\$677	\$62,635	\$30,849	\$8,511
ACCESS ELEMENT MINUTES OF USE								
ACCESS RATE PER MINUTE								
	\$1.07989		2,898,962	2,898,962		2,898,962		\$5.021872
			\$0.046055	\$0.012262				

(A)	TOTAL COMPANY (B)	Stocks/Allocations (C)	Income and Other (D)	Message Telephone Service				Private Line				TOTAL INTRASTATE (I)	
				IMPLATA (E)	IMPLATA (F)	IMPLATA (G)	IMPLATA (H)	IMPLATA (J)	IMPLATA (K)	IMPLATA (L)	IMPLATA (M)		
13 State Income Tax Rate	0.00%	—	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	(I)
14 Federal Income Tax Rate	15.00%	—	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	0.00%
15 Gross Receipts Tax Rate	4.00%	—	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
16 Net Investment	\$1,621,778	C68	\$1,292,803	\$145	\$119,720	\$0	\$5,840	\$0	\$5,840	\$128,875	\$0	\$128,875	O.K.
17 Rate of Return	11.15%	—	11.15%	11.15%	11.15%	11.15%	11.15%	11.15%	11.15%	11.15%	11.15%	11.15%	O.K.
22 Return on Rate Base	\$160,828	—	\$144,519	\$35	\$10,649	\$0	\$566	\$0	\$566	\$36,870	\$0	\$36,870	O.K.
23 AFUDC	0	143	0	0	0	0	0	0	0	0	0	0	O.K.
24 ATC Amortization	(4,262)	108	(3,372)	0	(881)	0	0	0	0	(25)	0	(807)	O.K.
25 Other Return Adjustments	\$176,546	V242	\$140,794	\$34	\$34,768	\$0	\$660	\$0	\$660	\$15,063	\$0	\$15,063	O.K.
26 Net Return	141,195	—	132,792	0	0	0	0	0	0	0	0	0	O.K.
29 Contributions	0	162	0	0	0	0	0	0	0	0	0	0	O.K.
30 General Expenses	0	164	0	0	0	0	0	0	0	0	0	0	O.K.
31 Capital Expenses	0	168	0	0	27,633	0	770	0	770	28,408	0	28,408	O.K.
32 Capitalized Payroll Taxes	0	168	0	0	0	0	0	0	0	0	0	0	O.K.
33 Other Return Adjustments	0	168	0	0	0	0	0	0	0	0	0	0	O.K.
34 Other Return Adjustments	0	V248	0	0	0	0	0	0	0	0	0	0	O.K.
35 After Tax Income	\$35,351	—	\$28,016	\$11	\$7,135	\$0	\$191	\$0	\$191	\$7,326	\$0	\$7,326	O.K.
36 State Income Taxes	\$0	Formula	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
37 Federal Income Taxes	6,238	V250	4,884	\$0	1,354	\$0	\$0	\$0	\$0	1,295	\$0	1,295	O.K.
40 Operating Expenses and Taxes	925,139	V198	897,709	1,189	221,864	0	4,350	0	4,350	27,430	0	27,430	O.K.
41 Uncollectibles	0	V250	0	0	0	0	0	0	0	0	0	0	O.K.
43 Other Return Adjustments	0	V250	0	0	0	0	0	0	0	0	0	0	O.K.
44 Net Revenue	\$1,107,824	Formula	\$845,137	\$1,235	\$227,881	\$0	\$5,261	\$0	\$5,261	\$264,487	\$0	\$264,487	O.K.
45 Other Return Taxes	46,162	V251	35,143	10,742	10,742	0	0	0	0	223	0	223	O.K.
47 Other Return Taxes	0	V251	0	0	0	0	0	0	0	11,020	0	11,020	O.K.
TOTAL REVENUE REQUIREMENT	\$1,154,087	—	\$878,280	\$1,296	\$268,623	\$0	\$5,585	\$0	\$5,585	\$275,507	\$0	\$275,507	O.K.

	TOTAL COMPANY		Special Allocation	Inclusions and Other	Message Telephone Service					TOTAL INFRASTRUCTURE
	(B)	(A)			(E)	(F)	(G)	(H)	(I)	
13 Land and Support Investment	\$802,341	033	\$632,869	\$170	\$185,176	\$0	\$4,727	\$170,872	O.K.	
15 COE Operator Equipment	\$0	043	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
16 COE Switching Equipment	\$13,493	068	\$48,971	69	\$6,434	\$0	\$0	\$6,522	O.K.	
18 COE Transmission Equipment	\$40,514	085	\$17,317	121	\$18,700	0	\$,848	\$22,666	O.K.	
19 Total COE	\$1,334,107		\$1,184,918	\$190	\$185,183	\$0	\$3,649	\$189,189	O.K.	
20 Total COE - Equipment	0	044	1,259,028	0	0	0	0	0	O.K.	
21 Cable and Wire Facilities	1,721,225	017	447,486	460	0	0	14,239	462,203	O.K.	
22 Total COE -OT CLAMP	\$1,075,338		\$2,421,366	\$650	\$632,637	\$0	\$18,105	\$651,392	O.K.	
23 Total Capital Leases	\$0	013	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
27 Leasehold Improvements	\$0	016	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
29 Intangible Assets	\$0	020	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
31 Total Non-Pm in Service	\$3,879,279		\$3,566,815	\$819	\$797,813	\$0	\$22,831	\$821,464	O.K.	
33 Depreciated Future Use	\$0	014-215	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
34 TRAC	128,821	018-219	101,535	0	0	0	19,000	120,535	O.K.	
36 TRAC - Long Term	0	018-219	0	27	26,500	0	0	26,527	O.K.	
38 Tel Pm Adjustment	0	020-221	0	0	0	0	0	0	O.K.	
39 Total Other Tel Pm	\$128,821		\$101,535	\$27	\$26,500	\$0	\$0	\$27,027	O.K.	
41										
42 TOTAL TELEPHONE PLANT	\$4,007,100		\$3,118,350	\$847	\$824,313	\$0	\$23,890	\$848,190	O.K.	









Form 107  
 ENDED DECEMBER 31, 1992

24-Apr-88

03:57:40 PM

Western Telephone Company

INSTRUMENT

(A)	TOTAL COMPANY (B)	Source Allocator (C)	Interest and Other (D)		Message Telephone Service			Private Line		TOTAL INTRASTATE (I)
			(D)	(E)	INSTRATA (F)	INSTRATA (G)	INSTRATA (H)			
111 CABLE AND WIRE FACILITIES										
112	15,687	F21	\$1,123	\$0	\$0	\$0	\$7,843	\$7,843	O.K.	
113 CAT 1 1/2 INSTRATA PLANTS	1,420,964	G13	1,095,223	367	354,874	0	0	355,241	O.K.	
114 CAT 1 1/2 JUMP MESSAGE		V74	0	0	0	0	0	0	O.K.	
115 Other CAT 1 CAMP									O.K.	
116	\$1,447,109		\$1,094,025	\$367	\$354,874	\$0	\$7,843	\$362,717	O.K.	
117 CAT 2 CAMP		G28	\$32,128	\$0	0	0	0	0	O.K.	
118 CAT 2 CAMP - Wobland		V76	\$32,128	0	0	0	0	0	O.K.	
119	\$32,128		\$32,128	\$0	0	0	0	0	O.K.	
120	\$32,128		\$32,128	\$0	0	0	0	0	O.K.	
121	148,527	G17	73,106	76	73,346	0	0	73,421	O.K.	
122 CAT 3 JUMP MESSAGE		V79	0	0	0	0	6,416	6,416	O.K.	
123 CAT 3 Direct									O.K.	
124	\$148,527		\$73,106	76	73,346	0	6,416	79,837	O.K.	
125	\$148,527		\$148,527	\$76	\$73,346	\$0	\$6,416	\$125,365	O.K.	
126	\$148,527		\$148,527	\$76	\$73,346	\$0	\$6,416	\$125,365	O.K.	
127 CAT 3 Direct									O.K.	
128	\$148,527		\$148,527	\$76	\$73,346	\$0	\$6,416	\$125,365	O.K.	
129	\$148,527		\$148,527	\$76	\$73,346	\$0	\$6,416	\$125,365	O.K.	
130 CAT 4 CAMP		V82	0	0	0	0	0	0	O.K.	
131 CAT 4 Direct									O.K.	
132	\$0		0	0	0	0	0	0	O.K.	
133	\$0		0	0	0	0	0	0	O.K.	
134	\$0		0	0	0	0	0	0	O.K.	
135	\$0		0	0	0	0	0	0	O.K.	
136	\$0		0	0	0	0	0	0	O.K.	
137	\$0		0	0	0	0	0	0	O.K.	
138	\$0		0	0	0	0	0	0	O.K.	
139	\$0		0	0	0	0	0	0	O.K.	
140	\$0		0	0	0	0	0	0	O.K.	
141	\$0		0	0	0	0	0	0	O.K.	
142	\$0		0	0	0	0	0	0	O.K.	
143	\$0		0	0	0	0	0	0	O.K.	
144	\$0		0	0	0	0	0	0	O.K.	
145	\$0		0	0	0	0	0	0	O.K.	
146	\$0		0	0	0	0	0	0	O.K.	
147	\$0		0	0	0	0	0	0	O.K.	
148	\$0		0	0	0	0	0	0	O.K.	
149	\$0		0	0	0	0	0	0	O.K.	
150	\$0		0	0	0	0	0	0	O.K.	
151	\$0		0	0	0	0	0	0	O.K.	
152	\$0		0	0	0	0	0	0	O.K.	
153	\$0		0	0	0	0	0	0	O.K.	
154	\$0		0	0	0	0	0	0	O.K.	
155	\$0		0	0	0	0	0	0	O.K.	
156	\$0		0	0	0	0	0	0	O.K.	
157	\$0		0	0	0	0	0	0	O.K.	
158	\$0		0	0	0	0	0	0	O.K.	
159	\$0		0	0	0	0	0	0	O.K.	
160	\$0		0	0	0	0	0	0	O.K.	
161	\$0		0	0	0	0	0	0	O.K.	
162	\$0		0	0	0	0	0	0	O.K.	
163	\$0		0	0	0	0	0	0	O.K.	
164	\$0		0	0	0	0	0	0	O.K.	
165	\$0		0	0	0	0	0	0	O.K.	
166	\$0		0	0	0	0	0	0	O.K.	
167	\$0		0	0	0	0	0	0	O.K.	
168	\$0		0	0	0	0	0	0	O.K.	
169	\$0		0	0	0	0	0	0	O.K.	
170	\$0		0	0	0	0	0	0	O.K.	
171	\$0		0	0	0	0	0	0	O.K.	
172	\$0		0	0	0	0	0	0	O.K.	
173	\$0		0	0	0	0	0	0	O.K.	
174	\$0		0	0	0	0	0	0	O.K.	
175	\$0		0	0	0	0	0	0	O.K.	
176	\$0		0	0	0	0	0	0	O.K.	
177	\$0		0	0	0	0	0	0	O.K.	
178	\$0		0	0	0	0	0	0	O.K.	
179	\$0		0	0	0	0	0	0	O.K.	
180	\$0		0	0	0	0	0	0	O.K.	
181	\$0		0	0	0	0	0	0	O.K.	
182	\$0		0	0	0	0	0	0	O.K.	
183	\$0		0	0	0	0	0	0	O.K.	
184	\$0		0	0	0	0	0	0	O.K.	
185	\$0		0	0	0	0	0	0	O.K.	
186	\$0		0	0	0	0	0	0	O.K.	
187	\$0		0	0	0	0	0	0	O.K.	
188	\$0		0	0	0	0	0	0	O.K.	
189	\$0		0	0	0	0	0	0	O.K.	
190	\$0		0	0	0	0	0	0	O.K.	
191	\$0		0	0	0	0	0	0	O.K.	
192	\$0		0	0	0	0	0	0	O.K.	
193	\$0		0	0	0	0	0	0	O.K.	
194	\$0		0	0	0	0	0	0	O.K.	
195	\$0		0	0	0	0	0	0	O.K.	
196	\$0		0	0	0	0	0	0	O.K.	
197	\$0		0	0	0	0	0	0	O.K.	
198	\$0		0	0	0	0	0	0	O.K.	
199	\$0		0	0	0	0	0	0	O.K.	
200	\$0		0	0	0	0	0	0	O.K.	
201	\$0		0	0	0	0	0	0	O.K.	
202	\$0		0	0	0	0	0	0	O.K.	
203	\$0		0	0	0	0	0	0	O.K.	
204	\$0		0	0	0	0	0	0	O.K.	
205	\$0		0	0	0	0	0	0	O.K.	
206	\$0		0	0	0	0	0	0	O.K.	
207	\$0		0	0	0	0	0	0	O.K.	
208	\$0		0	0	0	0	0	0	O.K.	
209	\$0		0	0	0	0	0	0	O.K.	
210	\$0		0	0	0	0	0	0	O.K.	
211	\$0		0	0	0	0	0	0	O.K.	
212	\$0		0	0	0	0	0	0	O.K.	
213	\$0		0	0	0	0	0	0	O.K.	
214	\$0		0	0	0	0	0	0	O.K.	
215	\$0		0	0	0	0	0	0	O.K.	
216	\$0		0	0	0	0	0	0	O.K.	
217	\$0		0	0	0	0	0	0	O.K.	
218	\$0		0	0	0	0	0	0	O.K.	
219	\$0		0	0	0	0	0	0	O.K.	
220	\$0		0	0	0	0	0	0	O.K.	
221	\$0		0	0	0	0	0	0	O.K.	
222	\$0		0	0	0	0	0	0	O.K.	
223	\$0		0	0	0	0	0	0	O.K.	
224	\$0		0	0	0	0	0	0	O.K.	
225	\$0		0	0	0	0	0	0	O.K.	
226	\$0		0	0	0	0	0	0	O.K.	
227	\$0		0	0	0	0	0	0	O.K.	
228	\$0		0	0	0	0	0	0	O.K.	
229	\$0		0	0	0	0	0	0	O.K.	
230	\$0		0	0	0	0	0	0	O.K.	
231	\$0		0	0	0	0	0	0	O.K.	
232	\$0		0	0	0	0	0	0	O.K.	
233	\$0		0	0	0	0	0	0	O.K.	
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243	\$0		0	0	0	0	0	0	O.K.	
244	\$0		0	0	0	0	0	0	O.K.	
245	\$0		0	0	0	0	0	0	O.K.	
246	\$0		0	0	0	0	0	0	O.K.	
247	\$0		0	0	0	0	0	0	O.K.	
248	\$0		0	0	0	0	0	0	O.K.	
249	\$0		0	0	0	0	0	0	O.K.	
250	\$0		0	0	0	0	0	0	O.K.	
251	\$0		0	0	0	0	0	0	O.K.	
252	\$0		0	0	0	0	0	0	O.K.	
253	\$0		0	0	0	0	0	0	O.K.	
254	\$0		0	0	0	0	0	0	O.K.	
255	\$0		0	0	0	0	0	0	O.K.	
256	\$0		0	0	0	0	0	0	O.K.	
257	\$0		0	0	0	0	0	0	O.K.	
258	\$0		0	0	0	0	0	0	O.K.	
259	\$0		0	0	0	0	0	0	O.K.	
260	\$0		0	0	0	0	0	0	O.K.	
261	\$0		0	0	0	0	0	0	O.K.	
262	\$0		0	0</						

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Western Telephone Company

Intrastate

	(A)	TOTAL COMPANY (B)	Source/ Account (C)	Message Telephone Service		Private Line		TOTAL INTRASTATE (I)
				IMSLATA (E)	IMSLATA (F)	IMSLATA (G)	IMSLATA (H)	
160	COE Operating	\$0	H18	\$0	\$0	\$0	\$0	O.K.
161	COE Support Assn	0	H19	0	0	0	0	O.K.
162	COE Local Sales	0	H20	0	0	0	0	O.K.
163	COE Transmission	0	V89	0	0	0	0	O.K.
164	COE Other	0		0	0	0	0	O.K.
166	Total COE Leases	\$0		\$0	\$0	\$0	\$0	O.K.
169	DOT Leases	\$0	V90	\$0	\$0	\$0	\$0	O.K.
170	CAMP Leases	\$0	V91	\$0	\$0	\$0	\$0	O.K.
172	TOTAL CAPITAL LEASES	\$0		\$0	\$0	\$0	\$0	O.K.
175								
176	LEASEHOLD IMPROVEMENTS							
178	Local and Support Assn	\$0	H14	\$0	\$0	\$0	\$0	O.K.
179	COE Leasing	0	H18	0	0	0	0	O.K.
180	COE Support Assn	0	H20	0	0	0	0	O.K.
181	COE Transmission	0	V89	0	0	0	0	O.K.
182	DOT	0	V90	0	0	0	0	O.K.
183	CAMP	0	V91	0	0	0	0	O.K.
184	Other	0	V98	0	0	0	0	O.K.
185	TOTAL LEASEHOLD IMPROVEMENTS	\$0		\$0	\$0	\$0	\$0	O.K.
186								
188	TRG EXCL ACCT No 2669	\$1,819,279		\$0	\$177,913	\$0	\$22,831	\$21,484

Western Telephone Company

	INTRA-STATE										
	TOTAL COMPANY (B)	Source/ Allocate (C)	Interline and Other (D)	Message Telephone Service		Private Line		INTRA-STATE		TOTAL INTRA-STATE (F)	
				INTRA-STATE (E)	INTRA-STATE (F)	INTRA-STATE (G)	INTRA-STATE (H)	INTRA-STATE (I)	INTRA-STATE (J)		
204 INTANGIBLE ASSETS											
205 Amortize-Asst. No. 2080	\$0	H38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
206 Other Asst. No. 2085	0	V105	0	0	0	0	0	0	0	0	O.K.
208 100% intangible assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
211 OTHER TELEPHONE PLANT											
212 Held for Full Use - ABSC	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
214 Held for Full Use - Direct	0	H15	0	0	0	0	0	0	0	0	O.K.
216 TRAC - Direct Use - Direct	0	V124	0	0	0	0	0	0	0	0	O.K.
217 TRAC - Short term - Direct	128.93	V128	101.535	27	28.500	0	0	0	758	27.288	O.K.
219 TRAC - Long term - Direct	0	H15	0	0	0	0	0	0	0	0	O.K.
220 Fee Pr. Adjust. - ABSC	0	V104	0	0	0	0	0	0	0	0	O.K.
222 Fee Pr. Adjust. - Direct	0		0	0	0	0	0	0	0	0	O.K.
223 Total Other Telephone Plant	\$128.821		\$101.535	\$27	\$28.500	\$0	\$178	\$27.288	\$0	\$27.288	O.K.

	Investment											
	TOTAL COMPANY	Support Allowance (C)	Inventories and Other (D)	Message Telephone Service			Private Line			TOTAL INTRASTATE		
				INVEST (E)	INVEST (F)	INVEST (G)	INVEST (H)	INVEST (I)	INVEST (J)			
13 ACCUM DEPRECIATION, TIS												
15 Support Assets	\$444,065	H13	\$391,534	\$102	\$99,579	\$0	\$2,850	\$102,511			O.K.	
16 COE Switching	494,574	H19	456,553	37	35,974	0	0	46,511			O.K.	
17 COE Transmission	238,832	H20	225,240	0	64,470	0	2,084	66,490			O.K.	
18 "OT Equipment	1,219,437	H25	893,249	328	318,768	0	15,094	327,186			O.K.	
19 Other Plant	0	V131	0	0	0	0	0	0			O.K.	
21 Total Accum. Dep., TIS	\$2,435,848		\$1,953,628	\$531	\$516,661	\$0	\$15,028	\$532,220			O.K.	
24 ACCUM AMORTIZATION												
27 Accum. Depreciation ProfU	\$0	H38	\$0	\$0	\$0	\$0	\$0	\$0			O.K.	
28 Accum. Amort. Tangible Inv	0	H40	0	0	0	0	0	0			O.K.	
29 Accum. Amort. Intang. Inv	0	V138	0	0	0	0	0	0			O.K.	
30 Accum. Amort. Other	0		0	0	0	0	0	0			O.K.	
31 Total Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0			O.K.	
33 Total Accum. Dep./Amort	\$2,435,848		\$1,953,628	\$531	\$516,661	\$0	\$15,028	\$532,220			O.K.	
34												
35 ACCUM DEF INC TAXES, NET												
39 Support Assets	0	H13	\$0	\$0	\$0	\$0	\$0	\$0			O.K.	
40 COE Switching	0	H19	0	0	0	0	0	0			O.K.	
41 COE Transmission	0	H20	0	0	0	0	0	0			O.K.	
42 "OT Equipment	0	H25	0	0	0	0	0	0			O.K.	
43 Other Plant	0	V131	0	0	0	0	0	0			O.K.	
44 Unallocated	31,232		24,740	69	8,226	0	168	6,493			O.K.	
45												
47 Total Accum. Def Inc. Taxes	\$31,232		\$24,740	\$69	\$8,226	\$0	\$168	\$6,493			O.K.	

Private Line

	TOTAL COMPANY	Joint Use Message			Interstate			Enrolled Area Service			Other (J)
		(A)	(C)	(B)	(D)	(E)	(F)	(G)	(H)	(I)	
13 TRANS CCT EQUIPMENT											
14 Working Loops	1,087	8	0	0	0	0	6	0	0	6	O.K.
15 Avg Cost per Loop	294.61	294.61	294.61	294.61	294.61	294.61	294.61	294.61	294.61	294.61	
17 CAT 4-13 Equip. Lx Invest.	\$326,134	\$320,242	\$0	\$0	\$0	\$0	\$1,768	\$0	\$0	\$1,768	
20											
21 Circuit Terminations	76	4	0	0	0	0	3	0	0	0	O.K.
22 Avg Cost per Termination	692.64	692.64	692.64	692.64	692.64	692.64	692.64	692.64	692.64	692.64	
23											
24 CAT 4-23 Other IX	\$52,641	\$47,792	\$0	\$0	\$0	\$0	\$2,878	\$0	\$0	\$0	
26											
27 C&W INVESTMENT:											
28 Working Loops	1,107	1,087	0	0	0	0	6	0	0	6	
29 Loop Factor	17,000,000	9,989,933	0,607,227	0,000,000	0,000,000	0,000,000	0,005,420	0,000,000	0,000,000	0,005,420	O.K.
30 CAT 1 Exchange C&W	\$1,447,709	\$1,420,964	\$0	\$0	\$0	\$0	\$7,843	\$0	\$0	\$7,843	
32											
33 Equipment Lx Circuit Miles	2,039	1,850	0	0	0	0	11	0	0	0	O.K.
35 IX Ckt Miles Factor	1,000,000	9,907,908	0,000,000	0,000,000	0,000,000	0,000,000	0,039,725	0,000,000	0,000,000	0,000,000	
36 CAT 3 Interch. C&W	\$167,497	\$146,527	\$8,554	\$0	\$0	\$0	\$8,416	\$0	\$0	\$0	



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Western Telephone Company

***** FCC PART 26 ***** Internal Allocation Factors		Intrastate						
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
TOTAL COMPANY	Source/ Allocation	Intrastate and Other	Message Telephone Service	Private Line	INTRA-LATA	INTRA-LATA	INTRA-LATA	TOTAL INTRASTATE
13 Support Assets	1.000000	D31	0.781819	0.002211	0.205713	0.000000	0.005887	0.218811
14 Land and Support Assets	1.000000	D31	0.781819	0.002211	0.205713	0.000000	0.005887	0.218811
15 COE Operator	0.000000	C49	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
17 COE Terminal Switching	0.000000	C49	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
18 COE Local Switching	1.000000	D46	0.827178	0.000078	0.072747	0.000000	0.000000	0.872822
19 COE Long Distance	1.000000	D46	0.771423	0.000078	0.072747	0.000000	0.000000	0.772222
20 COE Transmission	1.000000	C19	0.714532	0.000078	0.139725	0.000000	0.000000	0.714532
21 Total COE	1.000000	C19	0.862385	0.000140	0.139725	0.000000	0.000000	0.862385
23 Int. Orig./Term. CAT 1	0.000000	C96	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
24 Int. Orig./Term. CAT 2	0.000000	D92	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
25 Int. Orig./Term. CAT 3	0.000000	D92	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
26 Int. Orig./Term. CAT 4	0.000000	D92	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
27 Int. Orig./Term. CAT 5	0.000000	D92	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
28 Int. Orig./Term. CAT 6	0.000000	D92	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
29 Int. Orig./Term. CAT 7	0.000000	D118	0.748097	0.002253	0.743230	0.000000	0.004420	0.750963
30 Int. Orig./Term. CAT 8	0.000000	D118	0.748097	0.002253	0.743230	0.000000	0.004420	0.750963
31 Int. Orig./Term. CAT 9	1.000000	D129	0.555646	0.000468	0.444161	0.000000	0.000000	0.555646
32 Int. Orig./Term. CAT 10	1.000000	D130	0.110485	0.000223	0.239312	0.000000	0.000000	0.239312
33 Int. Orig./Term. CAT 11	1.000000	D131	0.110485	0.000223	0.239312	0.000000	0.000000	0.239312
34 Int. Orig./Term. CAT 12	1.000000	D132	0.110485	0.000223	0.239312	0.000000	0.000000	0.239312
35 Total Equipment	1.000000	C29	0.781819	0.002211	0.205713	0.000000	0.005887	0.218811
36 TPIS	1.000000	C32	0.781819	0.002211	0.205713	0.000000	0.005887	0.218811
37 TPIS excl. Acc. No. 2690	1.000000	D189	0.781819	0.002211	0.205713	0.000000	0.005887	0.218811
38 Int. Wkst. Pct. Use	0.000000	D215	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
39 Int. Wkst. Pct. Use	0.000000	D215	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
40 Total Tangible Assets	0.000000	C26	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
41 Total Intangible Assets	0.000000	C29	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
42 Long term PUC	1.000000	C26	0.788189	0.002211	0.205713	0.000000	0.005887	0.218811
44 Int. Telephone Plant	1.000000	C41	0.758674	0.001767	0.195709	0.000000	0.004887	0.765338
45 Int. Telephone Equipment	1.000000	D195	0.797273	0.001194	0.197141	0.000000	0.004887	0.803395
46 Capital Leases	0.000000	D173	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
47 Tot. Bk. Oth. Cust. Serv.	1.000000	I141	0.642324	0.010328	0.441748	0.000000	0.000000	0.652652
50 Total "WGT THREE" Expenses	1.000000	I170	0.739459	0.021174	0.253443	0.000000	0.004774	0.765338
51 Corporate Operations Expense	1.000000	I181	0.693281	0.019188	0.334808	0.000000	0.003993	0.716369

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Western Telephone Company

	Intrastate									
	TOTAL COMPANY (B)	Source/ Allocator (C)	Intrastate and Other (D)	Message Telephone Service		Private Line		TOTAL INTRASTATE		(F)
				(E)	(F)	(G)	(H)	(I)		
13 PLANT SPEC OPER EXPENSE										
14 Network Support, Alloc.	\$0	1/14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
15 Network Support, Direct	0	1/14	0	0	0	0	0	0	0	O.K.
16 Total Network Support Exp	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
17 General Support, Alloc.	\$22,822	1/14	\$17,988	\$4,695	\$0	\$134	\$134	\$4,824	\$4,824	O.K.
18 General Support, Direct	0	1/13	0	0	0	0	0	0	0	O.K.
19 Total General Support Exp	\$22,822		\$17,988	\$4,695	\$0	\$134	\$134	\$4,824	\$4,824	O.K.
20 Central Office Eq. Maint.	\$4,548	1/11	\$4,548	\$0	\$1,552	\$0	\$1,552	\$1,552	\$1,552	O.K.
21 Central Office Eq. Maint.	0	1/13	0	0	0	0	0	0	0	O.K.
22 Total COE Exp.	\$4,548		\$4,548	\$0	\$1,552	\$0	\$1,552	\$1,552	\$1,552	O.K.
23 Cost - Premises Equip	\$0	1/24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
24 Cost - Premises Equip	0	1/23	0	0	0	0	0	0	0	O.K.
25 Other TOT	0	1/23	0	0	0	0	0	0	0	O.K.
26 TOT Direct	0	1/13	0	0	0	0	0	0	0	O.K.
27 Total TOT Exp	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28 State & Misc. Alloc.	\$61,146	1/11	\$59,868	\$27	\$21,278	\$0	\$21,278	\$61,146	\$21,278	O.K.
29 State & Misc. Alloc.	0	1/13	0	0	0	0	0	0	0	O.K.
30 Call & View, Direct	\$81,846		\$59,868	\$27	\$21,278	\$0	\$21,278	\$81,163	\$81,163	O.K.
31 Total C&V Exp	\$142,992		\$119,736	\$54	\$42,556	\$0	\$42,556	\$142,321	\$42,556	O.K.
42 TOTAL PLY SPEC OPER EXP	\$159,532		\$125,255	\$34	\$33,475	\$0	\$33,475	\$158,764	\$33,475	O.K.
44 TOTAL PLY SPEC. w/ SUPPORT	\$136,711		\$107,067	\$30	\$28,780	\$0	\$28,780	\$135,847	\$28,780	O.K.



	INTRASTATE											
	TOTAL COMPANY (B)	Source/ Account (C)	Interstate and Other (D)	Message Telephone Service			Private Line			TOTAL INTRASTATE (I)		
				IMSLATA (E)	IMSLATA (F)	IMSLATA (G)	IMSLATA (H)	IMSLATA (I)				
***** CCG PART 36 ***** Operating Expenses and Taxes												
(A)												
58 NON-SPECIFIC OVER EXP	\$0	105	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59 Off Pr and Equip Alloc	0	1777	0	0	0	0	0	0	0	0	0	O.K.
61 Off Pr and Equip Direct	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
64 Total Off Pr & Equip	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
65 Network Operations, Alloc	\$127,204	103	\$100,342	\$27	\$26,188	\$0	\$149	\$0	\$149	\$26,964	\$0	O.K.
67 Network Operations, Direct	0	1778	0	0	0	0	0	0	0	0	0	O.K.
68 Total Network Oper Exp	\$127,204		\$100,342	\$27	\$26,188	\$0	\$149	\$0	\$149	\$26,964	\$0	O.K.
70 Total Access Expenses	\$0	1180	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
71 Dep. Substn Assets	\$63,292	1113	\$48,820	\$13	\$13,205	\$0	\$0	\$0	\$0	\$13,205	\$0	O.K.
73 Dep. COE Switching	119,725	1119	111,026	9	8,715	0	0	0	0	8,715	0	O.K.
74 Dep. COE Operator	116	1116	0	0	116	0	0	0	0	116	0	O.K.
75 Dep. COE Transmission	56,311	1120	40,810	0	15,501	0	0	0	0	15,501	0	O.K.
76 Dep. COE Equipment	107,648	1121	78,742	29	27,396	0	0	0	0	27,396	0	O.K.
77 Dep. CANT Facilities	0	1123	0	0	0	0	0	0	0	0	0	O.K.
78 Dep. Int'l U	0	1124	0	0	0	0	0	0	0	0	0	O.K.
80 Total Depreciation Expense	\$346,923		\$280,225	\$67	\$64,876	\$0	\$1,756	\$0	\$1,756	\$66,599	\$0	O.K.
82 Amort. Tangible Assets	\$0	1440	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83 Amort. Intangible Assets	0	1441	0	0	0	0	0	0	0	0	0	O.K.
85 Direct Assigned Amort	0	1190	0	0	0	0	0	0	0	0	0	O.K.
86 Total Amortization Exp	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
89 Total Dep and Amort	\$346,923		\$280,225	\$67	\$64,876	\$0	\$1,756	\$0	\$1,756	\$66,599	\$0	O.K.
91 TOTAL NON-SPEC OPER EXP	\$414,227		\$380,564	\$33	\$51,064	\$0	\$2,505	\$0	\$2,505	\$53,883	\$0	O.K.



Western Telephone Company

	(A)	TOTAL COMPANY (B)	Source Allocate (C)	Intrastate					TOTAL INTRASTATE (I)		
				Intrastate and Other (D)	Message Telephone Services Intrastate (E)	Intrastate (F)	Private Line Intrastate (G)	Intrastate (H)			
156 Other Cust. Serv.-Ainc		\$145	145	\$79	\$1	\$65	\$0	\$0	\$66	O.K.	
158 Other Cust. Serv.-Direct		0	0	0	0	0	0	0	0	O.K.	
159 Total Other Cust. Serv.		\$145		\$79	\$1	\$65	\$0	\$0	\$66	O.K.	
167 TOTAL CUSTOMER OPER. EXP		\$67,598		\$37,791	\$664	\$29,143	\$0	\$0	\$0	\$29,807	O.K.
164 "BIG THREE" EXPENSES											
165 Total Pm. Spec. as Subopt	44	\$152,697		\$152,697	\$30	\$29,795	\$0	\$0	\$30	\$29,844	O.K.
167 Total Network Oper. Exp	68	177,340		177,340	27	26,189	0	0	27	26,864	O.K.
168 Total Customer Operations	161	664		37,791	664	29,143	0	0	0	29,807	O.K.
170 TOTAL "BIG THREE" EXPENSES		\$331,613		\$245,197	\$721	\$64,111	\$0	\$0	\$1,563	\$66,616	O.K.
171											
172 CORPORATE OPERATIONS EXPENSE											
174 Exec. and Planning Alloc.	140	\$40,346		\$30,376	\$10	\$10,346	\$0	\$0	\$10	\$10,370	O.K.
176 Exec. and Planning Direct	0	0		0	0	0	0	0	0	0	O.K.
177 Total Exec. and Planning		\$40,346		\$30,376	\$10	\$10,346	\$0	\$0	\$10	\$10,370	O.K.
179 Admin. & General	140	\$142,845		\$102,813	\$317	\$37,018	\$0	\$0	\$687	\$38,532	O.K.
181 Admin. & General Direct	0	0		0	0	0	0	0	0	0	O.K.
182 Admin. & General Alloc.	140	\$142,845		\$102,813	\$317	\$37,018	\$0	\$0	\$687	\$38,532	O.K.
184 Total Admin. and Gen.		\$142,845		\$102,813	\$317	\$37,018	\$0	\$0	\$687	\$38,532	O.K.
185 TOTAL CORPORATE OPERATIONS		\$223,490		\$154,670	\$438	\$64,122	\$0	\$0	\$882	\$69,420	O.K.
186											
188 NON-INCOME TAXES											
190 Non-income Taxes, Allocable	126	\$291		\$229	\$0	\$60	\$0	\$0	\$0	\$60	O.K.
191 Non-income Taxes, Direct	0	0		0	0	0	0	0	0	0	O.K.
193 Total Non-income Taxes		\$291		\$229	\$0	\$60	\$0	\$0	\$0	\$60	O.K.
194											
196 TOTAL OPER. EXP. AND TAXES		\$521,139		\$667,759	\$1,199	\$221,664	\$0	\$0	\$4,367	\$227,430	O.K.



Sheet "C"  
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Western Telephone Company

***** FCC PART 48 ***** Investment Summary		Part 48 Investment Summary						
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Total	Source	Common Line	Liquid Stocking	Information	Common Transport	Billing and Collection	Other
13 Land and Support Assets	\$169,902	L25	\$45,927	\$38,161	\$0	\$75,417	\$0	\$10,397
14 Central Office Equipment	\$188,999	L70	\$79,979	\$66,454	\$0	\$38,722	\$0	\$3,846
15 oth. Term Cong. Equipment	481,743	L17	354,674	0	0	62,610	0	0
16 Cable and Wire Facilities	\$650,742		\$434,832	\$66,454	\$0	\$313,323	\$0	\$18,108
19 Total COE, TOT, CMOF	\$0	L41	\$0	\$0	\$0	\$0	\$0	\$0
20 Total Equip. Inv. in Working	\$820,644		\$480,766	\$104,615	\$0	\$506,749	\$0	\$28,501
21 Total Intangible Assets	\$0	L44	\$0	\$0	\$0	\$0	\$0	\$0
22 Total Intangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0
23 Total Intangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0
24 Total Intangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0
25 Total Intangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0
26 Total Intangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0
27 Total Intangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0
28 Total Intangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0
29 Total Intangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0
30 Total Intangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0
31 Total Intangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0
32 TOTAL TELEPHONE PLANT	\$487,803		\$168,095	\$168,749	\$0	\$213,616	\$0	\$29,448
34 Cash	531,909	M23	322,261	58,829	0	152,012	0	18,646
35 Other Inv. in Serv	0	M27	0	0	0	0	0	0
36 Accum Dep. PPE(L)	0	M28	0	0	0	0	0	0
37 Accum Amort. Tangible PPE	0	M29	0	0	0	0	0	0
38 Accum Amort. Intangible Assets	0	M30	0	0	0	0	0	0
39 Accum Amort. Other	0	M31	0	0	0	0	0	0
40 Accum Dep. Inc. Taxes, Net	6,424	M47	3,764	\$19	0	1,648	0	223
41 Cash	0		0	0	0	0	0	0
42 Other Assets	0	Direct	0	0	0	0	0	0
43 Other Assets	0		0	0	0	0	0	0
44 NET TELEPHONE PLANT	\$305,790		\$170,235	\$482,291	\$0	\$79,905	\$0	\$10,779
45 Cash	11,947		6,424	1,628	0	2,703	0	346
46 Materials and Supplies	7,724	L173	4,525	693	0	1,548	0	268
47 Equip. Accrual Investment	0	L177	0	0	0	0	0	0
48 Equip. Accrual Investment	0		0	0	0	0	0	0
49 Equip. Accrual Investment	0		0	0	0	0	0	0
50 Equip. Accrual Investment	0		0	0	0	0	0	0
51 Equip. Accrual Investment	0		0	0	0	0	0	0
52 NET INVESTMENT	\$328,660		\$187,732	\$650,693	\$0	\$64,774	\$0	\$11,431



Sheet "L"  
 ENDING DECEMBER 31, 1982

24-Apr-88

03:57:48 PM

Western Telephone Company

***** FCC PART 69 ***** INFLATA Investment Detail		Part 36 INFLATA						
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Source of Appropriation	Total	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
58 COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0
59 COE Exch. Line - Message	79,978	(D)	79,978	0	0	0	0	0
60 COE Exch. Line - WATS	1,798	(D)	0	0	0	0	0	1,798
61 COE Exch. Line - Assigned	0	(D)	0	0	0	0	0	0
62 COE Interexchange Message	23,923	(D)	0	0	23,923	0	0	0
63 COE Interexchange WATS	2,078	(D)	0	0	0	0	0	2,078
64 COE Interexchange Assigned	0	(D)	0	0	0	0	0	0
65 COE Int. Message	14,799	(D)	0	0	14,799	0	0	0
66 COE Int. WATS	0	(D)	0	0	0	0	0	0
67 COE Int. Assigned	0	(D)	0	0	0	0	0	0
68 Total COE Transmission	\$132,545		\$79,978	\$0	\$38,722	\$0	\$0	\$3,846
69 Total COE Office Equip	\$198,999		\$79,978	\$66,454	\$0	\$58,722	\$0	\$3,846
70								
71 TOT EQUIPMENT								
72 Public Telephone	\$0	NA3	\$0	\$0	\$0	\$0	\$0	\$0
73 Public Exchange	0	NA3	0	0	0	0	0	0
74 Public Exchange	0	NA3	0	0	0	0	0	0
75 Customer Premises Equipment	0	NA3	0	0	0	0	0	0
76								
77 Total TOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0
78								
79								
80 CABLE AND WIRE FACILITIES								
81 Exchange P.L. and WATS	\$7,843	(I)	\$0	\$0	\$0	\$0	\$0	\$7,843
82 Exchange Message	354,874	(D)	354,874	0	0	0	0	0
83 Exchange Assigned	0	(D)	0	0	0	0	0	0
84								
85 Total Exchange Line CE/WF	\$362,718		\$354,874	\$0	\$0	\$0	\$0	\$7,843
86								
87 Total Exchange Trunk Message	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0
88 Exchange Trunk, PL	0	Direct	0	0	0	0	0	0
89								
90 Total Exchange Trunk CE/WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0
91								
92 Interexchange Message	\$73,346	(D)	\$0	\$0	\$0	\$0	\$0	\$0
93 Interexchange P.L. WATS	6,416	(I)	0	0	\$73,346	0	0	6,416
94								
95 Interexchange Assigned	0	(D)	0	0	0	0	0	0
96								
97 Total Interexchange CE/WF	\$79,761		\$0	\$0	\$73,346	\$0	\$0	\$6,416

Sheet 11  
 ENDING DECEMBER 31, 1992

24-Apr-96

03:37:48 PM

Western Telephone Company

(A) Detail	Total Intangible Assets		(C) Source or Appropriation	(D) Common Line	(E) Local Switching	(F) Information	(G) Common Transport	(H) Billing and Collection	Other (I)
	(B) Total	(J) Total							
111 HIR CAMF - Message	\$19,264	\$0	(I)	\$0	\$0	\$0	\$19,264	\$0	\$0
112 HIR CAMF - WATS	0	0	Direct	0	0	0	0	0	0
113 HIR CAMF - Assigned	0	0	Direct	0	0	0	0	0	0
114 HIR CAMF - Other	0	0		0	0	0	0	0	0
115 Trans-Transit/Remote CAMF	\$19,264	\$0		\$0	\$0	\$0	\$19,264	\$0	\$0
116 Total Cable and Wire Plant	\$461,743	\$0		\$154,874	\$0	\$0	\$302,810	\$0	\$14,259
119 TANGIBLE ASSETS									
121 Land and Support Leases	\$0	0	N29	0	0	0	0	0	0
122 COE Operator Leases	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
124 COE Tachim Switching Leases	0	0	34	0	0	0	0	0	0
125 COE Local Switching Leases	0	0	39	0	0	0	0	0	0
127 COE Transmission Leases	0	0	68	0	0	0	0	0	0
128 Total COE Leases	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
130 ROT Equipment Leases	\$0	0	76	0	0	0	0	0	0
132 CAMF Leases	\$0	0	117	0	0	0	0	0	0
133 Total Capital Leases	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
136 Leasehold Impr. - Alloc	\$0	0	N27	0	0	0	0	0	0
137 Leasehold Impr. - Direct	0	0	Direct	0	0	0	0	0	0
139 Total Leasehold Improvements	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
141 Total Tangible Assets	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
142	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
143	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
144 TOTAL INTANGIBLE ASSETS	\$0	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0
145	\$0	\$0		0	0	0	0	0	0
146	\$0	\$0	N48	0	0	0	0	0	0
147 PROPERTY HELD FOR FUTURE USE	\$0	\$0		0	0	0	0	0	0



Western Telephone Company

	Funds by Source or Appropriation		Common Line	Local Switching	Information	Common Trunking	Billing and Collection	Other
	(B)	(C)						
***** FISCAL YEAR END *****								
***** INTRALATA INVESTMENT *****								
(A)								(D)
161 PLANT UNDER CONSTRUCTION								
163 Short-term	\$0	148	\$0	\$0	\$0	\$0	\$0	\$0
164 Long-term	27,259	148	15,970	3,475	0	6,887	0	947
165								
166 Total P/L Under Const	\$27,259		\$15,970	\$3,475	\$0	\$6,887	\$0	\$947
167								
168								
169 TELEPHONE PLANT ADJUSTMENT	\$0	148	\$0	\$0	\$0	\$0	\$0	\$0
170 CLASS B RTB STOCK	\$11,047	137	\$6,472	\$1,408	\$0	\$2,739	\$0	\$344
172								
173 MATERIALS AND SUPPLIES	\$0	137	\$0	\$0	\$0	\$0	\$0	\$0
174								
175 CASH WORKING CAPITAL	\$7,724	137	\$4,525	\$985	\$0	\$1,848	\$0	\$208
176								
177 EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0

011 0011 041115

**START**

**OF**

**RETAKE**



**END**

**OF**

**RETAKE**

Western Telephone Company

\*\*\*\*\* FCC PART 69 \*\*\*\*\*  
Part 36  
Residuals and Deferrals

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Part 36 Residuals and Deferrals	Total	Source Account	Common Line	Local Instruments	Information	Common Transfer	Billing and Collection	Other
13 ACCUM DEPRECIATION, TIPS								
15 Support Assets	\$152,478	N28	\$27,688	\$73,206	\$0	\$15,466	\$0	\$0,298 O.K.
16 COE Switching	35,974	L44	0	35,974	0	0	0	0 O.K.
17 COE Transmission	0	L28	0	0	0	0	0	0 O.K.
18 COE Distribution	66,425	L58	43,251	0	0	20,689	0	2,085 O.K.
19 -JOT Equipment	0	L78	0	0	0	0	0	0 O.K.
20 -JOT Wire Facilities	328,862	N17	251,211	0	0	65,557	0	10,094 O.K.
21 Other Part	0	N17	0	0	0	0	0	0 O.K.
22 Total Accum. Depr. TIPS	\$517,689		\$322,251	\$108,980	\$0	\$132,012	\$0	\$18,448 O.K.
23 ACCUM AMORTIZATION								
25 Accum. Depreciation PRVU	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
26 Accum. Amort. Tangleble Inv.	0	N37	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
27 Accum. Amort. Trans. Inv.	0	N37	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
28 Accum. Amort. Other	0	N37	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
29 Total Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0 O.K.
30 Total Accum. Depr./Amort	\$517,689		\$322,251	\$108,980	\$0	\$132,012	\$0	\$18,448 O.K.
31 ACCUM DEF INC TAXES NET								
33 Support Assets	\$0	N28	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
34 COE Switching	0	L44	0	0	0	0	0	0 O.K.
35 COE Transmission	0	L28	0	0	0	0	0	0 O.K.
36 COE Distribution	0	L58	0	0	0	0	0	0 O.K.
37 -JOT Equipment	0	L78	0	0	0	0	0	0 O.K.
38 -JOT Wire Facilities	6,425	N17	3,794	819	0	1,812	0	223 O.K.
39 Other Part	0	N17	0	0	0	0	0	0 O.K.
40 Total Accum. Def. Inc. Taxes	\$6,424		\$3,794	\$819	\$0	\$1,818	\$0	\$223 O.K.

12/21/88  
 ENRGO DECEMBER 31, 1982

24-Apr-88

03:57:43 PM

Western Telephones Company

***** FCC PART 69 ***** Appointment Factors		Bill To Info.ATA		Source		Common Line		Local Switching		Information		Common Transport		Billing and Collection		Other		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	
13	Central Office Equipment	\$188,999	L10	\$79,978	\$0	\$66,454	\$0	\$38,722	\$0	\$3,846	\$0	\$0	\$0	\$3,846	\$0	\$0	O.K.	
14	Int. Co. Equip. Light	461,743	L17	354,874	0	0	0	92,810	0	0	0	0	0	0	0	0	14,289	O.K.
15	CAV Facilities	\$65,742	L17	0	0	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
17	Total	\$815,484		\$134,852	\$0	\$66,454	\$0	\$102,220	\$0	\$3,846	\$0	\$0	\$0	\$3,846	\$0	\$0	\$18,105	O.K.
18	Factor	1,000000		0,668211	0,000000	0,307814	0,000000	0,307814	0,000000	0,000000	0,000000	0,000000	0,000000	0,000000	0,000000	0,000000	0,027821	O.K.
19	Sum. Int. Trans. Other	\$215,980	17	\$0	\$0	\$66,454	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,105	O.K.
20	Factor	1,000000		0,000000	0,000000	0,307814	0,000000	0,307814	0,000000	0,000000	0,000000	0,000000	0,000000	0,000000	0,000000	0,000000	0,000000	O.K.
22	Central Office Equipment	\$188,999	L70	\$79,978	\$0	\$66,454	\$0	\$38,722	\$0	\$3,846	\$0	\$0	\$0	\$3,846	\$0	\$0	\$0	O.K.
23	Int. Co. Equip. Light	106,868	L17-83	0	0	0	0	0	0	0	0	0	0	0	0	0	14,289	O.K.
24	CAV Equip. Each Message	1,000000		0	0	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
25	General Support Facilities	\$295,868	L70	\$79,978	\$0	\$66,454	\$0	\$38,722	\$0	\$3,846	\$0	\$0	\$0	\$3,846	\$0	\$0	\$0	O.K.
26	Factor	1,000000		0,270316	0,000000	0,224607	0,000000	0,224607	0,000000	0,000000	0,000000	0,000000	0,000000	0,000000	0,000000	0,000000	0,061191	O.K.
27	Total	\$168,902	L25	\$45,307	\$0	\$38,161	\$0	\$18,161	\$0	\$76,417	\$0	\$0	\$0	\$76,417	\$0	\$0	\$10,307	O.K.
28	Factor	1,000000		0,268819	0,000000	0,224607	0,000000	0,224607	0,000000	0,000000	0,000000	0,000000	0,000000	0,000000	0,000000	0,000000	0,03846	O.K.
30	General Support Facilities	\$188,999	L1	79,978	0	66,454	0	38,722	0	3,846	0	0	0	3,846	0	0	0	O.K.
31	Int. Co. Equip. Light	461,743	L15	354,874	0	0	0	0	0	0	0	0	0	0	0	0	14,289	O.K.
32	CAV Facilities	\$65,742	L15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
33	Equip. Access Investment	0	L177	0	0	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
34	Factor	1,000000		0,000000	0,000000	0,000000	0,000000	0,000000	0,000000	0,000000	0,000000	0,000000	0,000000	0,000000	0,000000	0,000000	0,000000	O.K.
36	Total	\$820,644		\$483,780	\$0	\$104,615	\$0	\$206,749	\$0	\$206,749	\$0	\$0	\$0	\$206,749	\$0	\$0	\$28,501	O.K.
37	Factor	1,000000		0,585856	0,000000	0,127479	0,000000	0,127479	0,000000	0,211034	0,000000	0,000000	0,000000	0,211034	0,000000	0,000000	0,034730	O.K.
38	Sum. Com. Lin. Sw. Trans.	\$792,143	36	\$483,780	\$0	\$104,615	\$0	\$206,749	\$0	\$206,749	\$0	\$0	\$0	\$206,749	\$0	\$0	\$0	O.K.
39	Factor	1,000000		0,606935	0,000000	0,132066	0,000000	0,132066	0,000000	0,240999	0,000000	0,000000	0,000000	0,240999	0,000000	0,000000	0,000000	O.K.
41	Factor	1,000000		0,000000	0,000000	0,000000	0,000000	0,000000	0,000000	0,000000	0,000000	0,000000	0,000000	0,000000	0,000000	0,000000	0,000000	O.K.
42	COE-Ext. 2 Factor	1,000000	Direct	0,000000	0,000000	0,000000	0,000000	0,000000	0,000000	0,000000	0,000000	0,000000	0,000000	0,000000	0,000000	0,000000	0,000000	O.K.
43	COE-Ext. 1 Factor	1,000000	Direct	0,000000	0,000000	0,000000	0,000000	0,000000	0,000000	0,000000	0,000000	0,000000	0,000000	0,000000	0,000000	0,000000	0,000000	O.K.
44	Total TPG	\$820,644	K26	\$483,780	\$0	\$104,615	\$0	\$206,749	\$0	\$206,749	\$0	\$0	\$0	\$206,749	\$0	\$0	\$28,501	O.K.
45	Factor	1,000000		0,585856	0,000000	0,127479	0,000000	0,127479	0,000000	0,211034	0,000000	0,000000	0,000000	0,211034	0,000000	0,000000	0,034730	O.K.

Sheet "K"  
ENDING DECEMBER 31, 1992

24-Apr-98

03:57:49 PM

Western Telephone Company

	Part 36 REGULATORY		Source (C)	Common Line (D)	Local Switching (E)	Information (F)	Common Transport (G)	Billing and Collection (H)	Other (I)
	(A)	(B)							
60 Interstate Equip Factor	0.000000	0.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
61 Wire Sht Work Second	1.000000	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
62 '80-THREE' Expense	\$36,144	\$36,144	0171	\$36,141	\$3,155	\$381	\$19,744	\$13,869	\$3,594
64 Factor	1.000000	0.457821		0.457821	0.192776	0.004187	0.217584	0.134213	0.020112
66 Net Investment	\$128,560	\$181,732	J13	\$181,732	\$50,683	\$0	\$84,714	\$0	\$11,431
67 Factor	1.000000	0.553116		0.553116	0.154259	0.000000	0.257134	0.020000	0.024790

0

Western Telephone Company

	Part 36 IntraLATA		Apportion (C)	Common Line (D)	Local Switching (E)	Information (F)	Common Transport (G)	Billing and Collection (H)	Other (I)
	Total (B)	(A)							
13 PLANT SPEC. OPEX EXPENSE									
14 Network Support Alloc	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
15 Network Support Direct	0	Direct	0	0	0	0	0	0	O.K.
17 Total Network Support Exp	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19 General Support Alloc	\$4,829	N30	\$1,305	\$1,095	\$0	\$2,144	\$0	\$296	O.K.
20 General Support Direct	0	Direct	0	0	0	0	0	0	O.K.
22 Total General Support Exp	\$4,829		\$1,305	\$1,095	\$0	\$2,144	\$0	\$296	O.K.
24 Central Office Exp. Alloc	\$7,658	N31	\$3,240	\$2,893	\$0	\$1,669	\$0	\$166	O.K.
25 Central Office Exp. Direct	0	Direct	0	0	0	0	0	0	O.K.
26 Total COE Exp	\$7,658		\$3,240	\$2,893	\$0	\$1,669	\$0	\$166	O.K.
29 Class. Payments Exp	\$0	N36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31 Other IOT	0	N43	0	0	0	0	0	0	O.K.
32 IOT Direct	0	Direct	0	0	0	0	0	0	O.K.
34 Total IOT Exp	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35 Cable & Wire Alloc	\$17,966	N33	\$16,875	\$0	\$0	\$4,459	\$0	\$678	O.K.
37 Cable & Wire Direct	0	Direct	0	0	0	0	0	0	O.K.
38 Total C&W Exp	\$17,966		\$16,875	\$0	\$0	\$4,459	\$0	\$678	O.K.
41 TOTAL PNT SPEC. OPEX EXP	\$34,443		\$21,420	\$3,777	\$0	\$8,116	\$0	\$1,129	O.K.
43 TOTAL PNT SPEC. ON SUPPORT	\$29,814		\$20,115	\$2,893	\$0	\$5,873	\$0	\$534	O.K.



Sheet 07  
ENDING DECEMBER 31, 1992

03/17/93 PM

Western Telephone Company

Part 98 Intra-LATA		Western Telephone Company						
Operating Expenses and Taxes								
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
57	NON-SPECIFIC OPER. EXP.							
58	Ch. Pk. and Equip. Alloc.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	Ch. Pk. and Equip. Direct	0	0	0	0	0	0	0
60	Total Ch. Pk. & Equip.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61	Network Operations, Alloc.	\$26,538	\$18,001	\$2,751	\$0	\$6,436	\$0	\$749
62	Network Operations, Direct	0	0	0	0	0	0	0
63	Total Network Oper. Exp.	\$26,538	\$18,001	\$2,751	\$0	\$6,436	\$0	\$749
64	Total Access Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65	Other Switching Assets	\$13,792	\$3,645	\$3,225	\$0	\$5,938	\$0	\$413
66	Other COE Switching	8,710	0	8,710	0	0	0	0
67	Other COE Operator	16,100	10,270	0	0	4,930	0	0
68	Other COE Transmission	15,697	10,270	0	0	4,930	0	42
69	Other COE Transmission	28,817	22,194	0	0	5,792	0	882
70	Other CBM7 Facilities	0	0	0	0	0	0	0
71	Other Int'l	0	0	0	0	0	0	0
72	Other Int'l	0	0	0	0	0	0	0
73	Total Depreciation Expense	\$66,632	\$36,035	\$11,714	\$0	\$16,680	\$0	\$2,202
74	Amort. Tangible Assets	0	0	0	0	0	0	0
75	Amort. Intangible Assets	0	0	0	0	0	0	0
76	Amort. Other Assets	0	0	0	0	0	0	0
77	Direct Assigned Amort.	0	0	0	0	0	0	0
78	Total Amortization Exp.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
79	Total Deprec. and Amort.	\$66,632	\$36,035	\$11,714	\$0	\$16,680	\$0	\$2,202
80	TOTAL NON-SPEC. OPER. EXP.	\$93,569	\$54,036	\$14,465	\$0	\$32,117	\$0	\$2,951

Sheet "C"  
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03/37-697M

Western Telephone Company

Part 36 Item 3.1.A Operating Expenses and Taxes		Part 36 Item 3.1.A Operating Expenses and Taxes							
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Total		Application	Common	Local	Information	Common	Billing and	Other	
			Line	Switching		Transport	Collection		
104	CUSTOMER OPERATIONS EXPENSE								
105	Marketing, Alcoholic	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
107	Marketing, Direct	0	Direct	0	0	0	0	0	O.K.
109	Total Marketing Expense	\$0		\$0	\$0	\$0	\$0	\$0	O.K.
110	Operator Service, Misc.	\$0	Misc	\$0	\$0	\$0	\$0	\$0	O.K.
112	Operator Service, Direct	0	Direct	0	0	0	0	0	O.K.
113	Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	O.K.
114	Unaffiliated Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	O.K.
116	Professional Directory	362	(F)	0	362	0	0	0	O.K.
119	Foreign Directory	0	Direct	0	0	0	0	0	O.K.
120	Total Directory	362		\$0	\$362	\$0	\$0	\$0	O.K.
122	Bus. Oks. EU PreSubscription	0	142	\$0	\$0	\$0	\$0	\$0	O.K.
124	Bus. Oks. EU Reserved	0	(7)	0	0	0	0	0	O.K.
125	Bus. Oks. EU Reserved	0	(7)	0	0	0	0	0	O.K.
126	Bus. Oks. EU Message	8,749	(M)	0	0	0	0	0	O.K.
127	Bus. Oks. EU Reserved	0	(7)	0	0	0	8,748	0	O.K.
128	Bus. Oks. EU Reserved	0	(7)	0	0	0	0	0	O.K.
129	Bus. Oks. IX Switched Access	0	142	0	0	0	0	0	O.K.
130	Bus. Oks. IX Switched Access	0	(M)	0	0	0	0	0	O.K.
132	Bus. Oks. Call Forwarding	0	(7)	0	0	0	0	0	O.K.
133	Bus. Oks. Call Forwarding & Adjunct	0	(7)	0	0	0	0	0	O.K.
134	Total Business Office	\$8,749		\$0	\$0	\$0	\$8,748	\$0	O.K.
136	Cost Serv. Mfg. Process	\$4,410	(M)	0	0	0	4,410	0	O.K.
137	Cost Serv. Mfg. Process	8,512	(M)	0	0	0	2,689	0	O.K.
138	Cost Serv. EU Common Line	0	(M)	2,610	0	5,170	0	714	O.K.
140	Total Customer Service	\$15,922		\$2,610	\$0	\$5,170	\$7,079	\$714	O.K.
142	Total B.O. CS, OS, Dr	\$24,699		\$2,620	\$360	\$5,178	\$15,827	\$714	O.K.

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Western Telephone Company

Part 36 IMMEDIATE		Part 36 Operating Expenses and Taxes						Billing and Collection		Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	
..... FCC PART 69 .....	Total	Appropriation	Common Line	Local Switching	Information	Common Transport	Billing and Collection				
Operating Expenses and Taxes											
158 Other Cust. Serv. Alloc.	\$65	142	\$0	\$7	\$1	\$14	\$42	\$0	\$2	O.K.	
159 Other Cust. Serv. Direct	0	0	0	0	0	0	0	0	0	O.K.	
161 Total Other Cust. Serv.	\$65	\$65	\$0	\$7	\$1	\$14	\$42	\$0	\$2	O.K.	
162 TOTAL CUSTOMER OPER. EXP	\$24,764	\$0	\$0	\$2,627	\$361	\$5,192	\$15,889	\$716	\$2,594	O.K.	
165 "BIG-THREE" EXPENSES											
167 Total FR Specific Exp.	\$34,453	41	\$21,420	\$3,777	\$0	\$6,116	\$0	\$1,129	\$0	O.K.	
168 Total FR Non-specific Exp.	26,538	62 * 49	18,001	2,791	0	5,438	0	749	0	O.K.	
169 Total FR Expenses	60,991	103	39,421	6,568	361	11,554	15,889	1,878	716	O.K.	
170 Total Customer Operations	\$86,144		\$39,421	\$9,195	\$361	\$18,744	\$15,889	\$2,594	\$0	O.K.	
171 TOTAL "BIG THREE" EXPENSES											
173 CORPORATE OPERATIONS EXPENSE											
174 Exec. and Planning Alloc.	\$10,931	N/A	\$4,842	\$1,126	\$45	\$2,302	\$1,609	\$0	\$319	O.K.	
175 Exec. and Planning Direct	0	0	0	0	0	0	0	0	0	O.K.	
177 Total Exec. and Planning	\$10,931		\$4,842	\$1,126	\$44	\$2,302	\$1,609	\$0	\$319	O.K.	
178 Admin. & General Allocable	\$37,715	N/A	\$17,259	\$4,008	\$189	\$9,256	\$6,848	\$1,136	\$0	O.K.	
179 Admin. & General Direct	20,718	0	9,481	2,202	87	4,558	3,817	624	0	O.K.	
182 Total Admin. and Gen.	\$58,433		\$26,740	\$6,210	\$245	\$12,714	\$10,784	\$1,760	\$0	O.K.	
185 TOTAL CORPORATE OPERATIONS	\$69,014		\$31,582	\$7,335	\$289	\$15,016	\$12,713	\$3,078	\$0	O.K.	
186 NON-INCOME TAXES											
188 Non-income Taxes Allocable	\$92	027	\$56	\$8	\$0	\$16	\$0	\$0	\$0	O.K.	
189 Non-income Taxes Direct	0	0	0	0	0	0	0	0	0	O.K.	
191 Total Non-income Taxes	\$92		\$56	\$8	\$0	\$16	\$0	\$0	\$0	O.K.	
192 TOTAL OTHER EXP. AND TAXES	\$21,932		\$17,014	\$28,212	\$650	\$40,456	\$29,582	\$6,877	\$0	O.K.	





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Western Telephone Company

(A)	Part 26 Information		(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Balance or Appropriate Total	Change in Total							
13									
***** FCC PART 49 *****									
***** Non-Carrier Investment *****									
***** LAND AND SUPPORT ASSETS *****									
15	Land Assets, Message	\$1	12%	\$0	\$0	\$0	\$1	\$0	\$0
16	Land Assets, Program Line	0	12%	0	0	0	0	0	0
18	Total Land Assets	\$1		\$0	\$0	\$0	\$1	\$0	\$0
19	Support Assets, Message	168	12%	\$49	\$41	\$0	\$10	\$0	\$0
21	Support Assets, Private Line	0	12%	0	0	0	0	0	0
22	Total Support Assets	168		\$49	\$41	\$0	\$10	\$0	\$0
25	Total Land and Supp. Assets	170		\$50	\$41	\$0	\$10	\$0	\$0
***** CENTRAL OFFICE EQUIPMENT *****									
28	Operator Sys. DA	\$0	(0)	\$0	\$0	\$0	\$0	\$0	\$0
30	Operator Sys. Other	0	(0)	0	0	0	0	0	0
31	Total Operator Systems	\$0		\$0	\$0	\$0	\$0	\$0	\$0
34	Trunking Switching	\$0	(0)	\$0	\$0	\$0	\$0	\$0	\$0
36	Transfer Approp'd	0	Direct	0	0	0	0	0	0
37	Total Trunking Switching	\$0		\$0	\$0	\$0	\$0	\$0	\$0
39	Local Switching	\$69	(E)	\$0	\$69	\$0	\$0	\$0	\$0
40	Local Assign't	0	Direct	0	0	0	0	0	0
42	Total Local Switching	\$69		\$0	\$69	\$0	\$0	\$0	\$0
43	Total Switching	\$69		\$0	\$69	\$0	\$0	\$0	\$0
44	Total Equipment	\$69		\$0	\$69	\$0	\$0	\$0	\$0

Western Telephone Company

	Part 34 Int/LATA		Source of Appropriation (C)	Common Line (D)	Local Switching (E)	Information (F)	Common Transport (G)	Billing and Collection (H)	Other (I)
	Total (B)	(A)							
58 COE Exch. Trunk	\$2		Direct	\$0	\$0	\$0	\$0	\$0	\$0
59 COE Exch. Line	83		(I)	0	0	0	0	0	0
60 COE Exch. Line PL	0		Direct	0	0	0	0	0	0
61 COE Exch. Line Assigned	0		(D)	0	0	0	0	0	0
62 COE Exch. Line	25		(D)	0	0	0	0	0	0
63 COE Interswitching Message	0		(I)	0	0	0	0	0	0
64 COE Interswitching Message	0		(D)	0	0	0	0	0	0
65 COE Interswitching Message	14		(D)	0	0	0	0	0	0
66 COE Interswitching Message	0		Direct	0	0	0	0	0	0
67 COE Interswitching Message	0		(I)	0	0	0	0	0	0
68 Total COE Transmission	\$127			\$0	\$0	\$0	\$18	\$0	\$0
71 Total Centre Office Equip	\$199			\$83	\$69	\$0	\$38	\$0	\$0
72 TOT EQUIPMENT				\$83	\$69	\$0	\$38	\$0	\$0
74 Public Telephones	\$0		143	\$0	\$0	\$0	\$0	\$0	\$0
75 Coinless Pay Phones	0		(I)	0	0	0	0	0	0
76 Customer Premises Equipment	0		160	0	0	0	0	0	0
78 Total TOT Equipment	\$0			\$0	\$0	\$0	\$0	\$0	\$0
80 CABLE AND WIRE FACILITIES									
81 Exchange PL and WATS	\$0		(I)	\$0	\$0	\$0	\$0	\$0	\$0
82 Exchange Trunk	367		(I)	0	0	0	0	0	0
83 Exchange Trunk, Message	0		Direct	0	0	0	0	0	0
84 Exchange Trunk, PL	3987			\$367	\$0	\$0	\$0	\$0	\$0
85 Total Exchange Line CAWP	\$0			\$0	\$0	\$0	\$0	\$0	\$0
86 Exchange Trunk, Message	0		Direct	\$0	\$0	\$0	\$0	\$0	\$0
87 Exchange Trunk, PL	0		Direct	\$0	\$0	\$0	\$0	\$0	\$0
88 Total Exchange Trunk CAWP	\$0			\$0	\$0	\$0	\$0	\$0	\$0
89 Interswitching Message	\$16		(I)	\$0	\$0	\$0	\$0	\$0	\$0
90 Interswitching PL, WATS	\$16		(I)	\$0	\$0	\$0	\$16	\$0	\$0
91 Interswitching Message	0		(I)	0	0	0	0	0	0
92 Interswitching PL, WATS	0		(I)	0	0	0	0	0	0
93 Total Interswitching CAWP	\$32			\$0	\$0	\$0	\$16	\$0	\$0

Sheet "B"  
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Western Telephone Company

	Part 38 IntergATA Investment Deduct		Source or Appropriation Total	Common Line	Local Switching Information	Common Transport	Billing and Collection	Other	
	(A)	(B)							(C)
111 HIR CDMF Message		\$18	(G)	\$0	\$0	\$18	\$0	\$0	O K
112 HIR CDMF WATS	0	0	(H)	0	0	0	0	0	O K
114 HIR CDMF Assigned	0	0	Direct	0	0	0	0	0	O K
113 Total Invest/Revenue CDMF		\$18		\$0	\$0	\$18	\$0	\$0	O K
11 Total Cable and Wire Fee		\$460		\$367	\$0	\$0	\$0	\$0	O K
118 TANGIBLE ASSETS									
205 Land and Support Lessees		\$0	T28	\$0	\$0	\$0	\$0	\$0	O K
221 COE Operator Lessees		\$0	32	\$0	\$0	\$0	\$0	\$0	O K
224 COE Tandem Switching Lessees		0	34	0	0	0	0	0	O K
226 COE Total Switching Lessees		0	34	0	0	0	0	0	O K
228 COE Total Sling Lessees		0	88	0	0	0	0	0	O K
227 Total COE Lessees		\$0		\$0	\$0	\$0	\$0	\$0	O K
330 IOT Equipment Lessees		\$0	78	\$0	\$0	\$0	\$0	\$0	O K
332 CDMF Lessees		\$0	117	\$0	\$0	\$0	\$0	\$0	O K
333 Total Capital Lessees		\$0		\$0	\$0	\$0	\$0	\$0	O K
336 Leasedhold mpr: Alloc		\$0	737	\$0	\$0	\$0	\$0	\$0	O K
338 Leasedhold mpr: Direct		0	Direct	0	0	0	0	0	O K
339 Total Leasedhold improvements		\$0		\$0	\$0	\$0	\$0	\$0	O K
441 Total Tangible Assets		\$0		\$0	\$0	\$0	\$0	\$0	O K
442									
443									
444 TOTAL INTANGIBLE ASSETS		\$0	T37	\$0	\$0	\$0	\$0	\$0	O K
445									
447 PROPERTY HELD FOR FUTURE US		\$0	T46	\$0	\$0	\$0	\$0	\$0	O K





Sheet 37  
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Utahair Telephone Company

	Plan 38 Billing Total		Source or Appropriation	Common Line	Local Switching	Information	Common Transport	Billing and Connection	Other
	(B)	(C)							
***** FCC PART 101***** Reserves and Deductions									
13 ACCUM DEPRECIATION, TVIS									
15 Support Assets	\$152	728		\$30	\$25	\$0	\$48	\$0	\$0
16 COE Switching	37	844		0	37	0	0	0	0
17 COE Transmission	10	20		0	0	0	0	0	0
18 COE Telephony	46	848		45	0	0	21	0	0
19 OTS Equipment	0	878		0	0	0	0	0	0
20 Other Plant	32	20		20	0	0	0	0	0
21 Other Plant	0	737		0	0	0	0	0	0
22 Total Accum. Depr. TVIS	\$537			\$334	\$62	\$0	\$135	\$0	\$0
24 ACCUM AMORTIZATION									
27 Accum Depreciation, PH/LS	0	737		\$0	\$0	\$0	\$0	\$0	\$0
28 Accum Amort. Tangible Inv	0	737		0	0	0	0	0	0
29 Accum Amort. Other	0	737		0	0	0	0	0	0
30 Accum Amort. Other	0	737		0	0	0	0	0	0
31 Tot. Accum. Amortization	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
33 Total Accum. Depr./Amort	\$537			\$334	\$62	\$0	\$135	\$0	\$0
36 ACCUM DEF INC TAXES, NET									
39 Support Assets	\$0	728		\$0	\$0	\$0	\$0	\$0	\$0
40 COE Switching	0	844		0	0	0	0	0	0
41 COE Transmission	0	20		0	0	0	0	0	0
42 COE Telephony	0	848		0	0	0	0	0	0
43 Other Plant	0	111		0	0	0	0	0	0
44 Cable and Wire Exp.	0	8117		0	0	0	0	0	0
45 Unstated	59	737		36	8	0	15	0	0
47 Total Accum. Def. Inc. Taxes	\$59			\$36	\$8	\$0	\$15	\$0	\$0

Western Telephone Company

Plant 36 Line 36 Total		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
***** FCC Part 68 ***** Apparatus Factors		(A)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
13	Central Office Equipment	\$150	R70	\$83	\$69	\$0	\$38	\$0	\$0
14	Central Office Equip	460	R117	35	0	0	84	0	0
15	CAVY Facilities	850							
17	Total	1,000,000		0,994,437	0,105,443	0,000,000	1,132	0,000,000	0,000,000
18	Factor								
20	Sum Sw. Trns. Other	\$201	17	\$0	\$68	\$0	\$132	\$0	\$0
21	Factor	1,000,000		0,000,000	0,341,668	0,000,000	0,683,32	0,000,000	0,000,000
22	Central Office Equipment	\$190	R70	\$83	\$69	\$0	\$38	\$0	\$0
24	Info. Orig. Term. Equip	0	R78	0	0	0	0	0	0
26	CAVY Equip. Each Message	84	R117-83	0	0	0	84	0	0
27	Total	\$233		\$83	\$69	\$0	\$132	\$0	\$0
28	Factor	1,000,000		0,291,823	0,241,988	0,000,000	0,466,228	0,000,000	0,000,000
30	General Support Facilities	\$170	R25	\$60	\$41	\$0	\$79	\$0	\$0
31	Info. Orig. Term. Equip	10	R78	0	0	0	0	0	0
32	Info. Orig. Term. Equip	14	R78	0	0	0	0	0	0
33	CAVY Facilities	460		367	0	0	84	0	0
35	Equal Access Investment	0	R117	0	0	0	0	0	0
36	Total	\$179		\$69	\$110	\$0	\$211	\$0	\$0
38	Factor	1,000,000		0,608,619	0,137,709	0,000,000	0,257,832	0,000,000	0,000,000
39	Sum Com. L.A. Sw. Trns	\$119	36	\$499	\$110	\$0	\$211	\$0	\$0
41	Factor	1,000,000		0,608,619	0,137,709	0,000,000	0,257,832	0,000,000	0,000,000
42	COE Call 2 Factor	1,000,000	Direct	0,000,000	0,000,000	0,000,000	1,000,000	0,000,000	0,000,000
44	ROT Call 1 Factor	1,000,000	Direct	1,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000
45	Total TPLS	\$119	G26	\$499	\$110	\$0	\$211	\$0	\$0
46	Factor	1,000,000		0,608,619	0,137,709	0,000,000	0,257,832	0,000,000	0,000,000



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Urban Telephone Company

Plant & Equipment	Operating Expenses and Taxes						Billing and Collection	Other
	(A)	(B)	(C)	(D)	(E)	(F)		
13 PLANT SPEC OPER EXPENSE								
15 Network Support, Alloc.	\$0	737		\$0	\$0	\$0	\$0	O.K.
17 Network Support Direct	0	0		0	0	0	0	O.K.
18 Total Network Support Exp	\$0	\$0		\$0	\$0	\$0	\$0	O.K.
20 General Support, Alloc.	\$5	730		\$1	\$0	\$2	\$0	O.K.
21 General Support Direct	0	0		0	0	0	0	O.K.
23 Total General Support Exp	\$5	\$1		\$1	\$0	\$2	\$0	O.K.
24 Central Office Eq. Alloc.	\$8	731		\$3	\$0	\$2	\$0	O.K.
26 Central Office Eq. Direct	0	0		0	0	0	0	O.K.
27 Total COE Exp	\$8	\$3		\$3	\$0	\$2	\$0	O.K.
30 Cost Premises Equip	\$0	878		\$0	\$0	\$0	\$0	O.K.
31 Cost Premises Equip	0	0		0	0	0	0	O.K.
32 COT Direct	0	0		0	0	0	0	O.K.
33 Total COT Exp	\$0	\$0		\$0	\$0	\$0	\$0	O.K.
34 Total IOT Exp								
36 Cable & Wire, Alloc.	\$22	733		\$0	\$0	\$4	\$0	O.K.
38 Cable & Wire Direct	0	0		0	0	0	0	O.K.
39 Total CAWV Exp	\$22	\$0		\$0	\$0	\$4	\$0	O.K.
41 TOTAL PLY SPEC OPER EXP	\$34	\$22		\$4	\$0	\$8	\$0	O.K.
42 TOTAL PLY SPEC OPER EXP	\$30	\$21		\$3	\$0	\$6	\$0	O.K.

Sheet 17  
 ENDING DECEMBER 31, 1992

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Western Telephone Company

***** FCC PART 68 ***** Operating Expenses and Taxes	Part 78 Line Item						
	(B)	(C)	(D)	(E)	(F)	(G)	(H)
(A)	Appropriation	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
57 NON-SPECIFIC OPER EXP.							
58 Otr. Pk. and Equip. Alloc.	\$0	718	\$0	\$0	\$0	\$0	\$0
59 Otr. Pk. and Equip. Direct	0	Dir.,J	0	0	0	0	0
60 Total Otr. Pk. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0
61 Network Operations Alloc.	\$27	719	\$19	\$0	\$0	\$0	\$0
62 Network Operations, Direct	0	Direct	0	0	0	0	0
63 Total Network Oper. Exp.	\$27		\$19	\$0	\$0	\$0	\$0
64 Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0
65 Dep. Support Assets	\$13	923	\$4	\$0	\$0	\$0	\$0
66 Dep. COE Switching	0	844	0	0	0	0	0
67 Dep. COE Transmission	15	858	11	0	0	0	0
68 Dep. OT Equipment	0	879	0	0	0	0	0
69 Dep. Int'l Assets	0	910	0	0	0	0	0
70 Dep. Int'l	0	9147	0	0	0	0	0
71 Total Depreciation Expense	\$07		\$12	\$0	\$17	\$0	\$0
72 Acct. Tangible Assets	\$0	9143	\$0	\$0	\$0	\$0	\$0
73 Other Amortization	0	Direct	0	0	0	0	0
74 Direct Amort. Acct.	0	Direct	0	0	0	0	0
75 Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0
76 Total Oper. and Amort.	\$07		\$12	\$0	\$17	\$0	\$0
77 TOTAL NON-SPEC OPER EXP.	\$15		\$15	\$0	\$32	\$0	\$0

Sheet "V"  
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Western Telephone Company

Part 36  
Item:ATA

----- ECC PART 36 -----  
Operating Expenses and Taxes

	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Appropriation		Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
104 CUSTOMER OPERATIONS EXPENSE								
105 Marketing Absolute	\$0	172	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
107 Marketing Direct	\$0	Direct						\$0 O.K.
108 Total Marketing Expense	\$0		\$0	\$0	\$0	\$0	\$0	\$0 O.K.
110 Operator Service, Alloc.	\$0	761	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
112 Operator Service, Direct	0	Direct	0	0	0	0	0	0 O.K.
114 Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0 O.K.
116 Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
117 Alphabetical Directory	0	(F)	0	0	0	0	0	0 O.K.
119 Foreign Directory	0	Direct	0	0	0	0	0	0 O.K.
120 Total Directory	\$0		\$0	\$0	\$0	\$0	\$0	\$0 O.K.
122 Bk. Ch. EU Prescription	0	740	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
123 Bk. Ch. Reserved	0	(I)	0	0	0	0	0	0 O.K.
124 Bk. Ch. EU Message	0	(H)	0	0	0	0	0	0 O.K.
125 Bk. Ch. EU Message	0	(H)	0	0	0	0	0	0 O.K.
126 Bk. Ch. EU Reserved	0	(I)	0	0	0	0	0	0 O.K.
127 Bk. Ch. EU Reserved	0	(I)	0	0	0	0	0	0 O.K.
128 Bk. Ch. IS Switched Access	0	740	0	0	0	0	0	0 O.K.
129 Bk. Ch. IS Switched Access	0	(H)	0	0	0	0	0	0 O.K.
130 Bk. Ch. IS Billing and Collection	0	(H)	0	0	0	0	0	0 O.K.
131 Bk. Ch. IS Billing and Collection	0	(I)	0	0	0	0	0	0 O.K.
132 Bk. Ch. Reserved	0	(I)	0	0	0	0	0	0 O.K.
132 Total Business Office	\$0		\$0	\$0	\$0	\$0	\$0	\$0 O.K.
134								
135 Cmk. Serv. Mng. Process	9038	(H)	0	0	0	0	638	0 O.K.
137 Cmk. Serv. C-MS	9	(H)	0	5	0	0	0	0 O.K.
138 Cmk. Serv. EU Common Line	0	(H)	0	0	0	0	0	0 O.K.
140 Total Customer Service	\$649		\$0	\$3	\$0	\$6	\$640	\$0 O.K.
141 Total (B), (C), (D), (E)	\$0		\$0	\$3	\$0	\$6	\$640	\$0 O.K.

Vindex Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes		Apr 98 Budget Total									
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
	Apporion	Common	Local	Information	Common	Billing and	Other				
	Line	Switching	Transport	Collection	Transport	Collection					
158 Other Cust Serv. Alloc.	\$1	\$0	\$0	\$0	\$0	\$1	\$0	O.K.			
159 Other Cust Serv. Direct	0	0	0	0	0	0	0	O.K.			
162 Total Other Cust Serv.	\$1	\$0	\$0	\$0	\$0	\$1	\$0				
163 TOTAL CUSTOMER OPEX EXP	2460	\$0	\$3	\$0	\$0	\$651	\$0				
165 800 THREFT EXPENSES											
167 Total 800 Specific Exp.	324	\$22	\$4	\$0	\$0	\$0	\$0	\$0			
168 Total 800 Non-specific Exp.	42	0	3	0	0	0	0	0			
170 Total Customer Operations	660	22	7	0	0	0	0	0			
171 TOTAL 800 THREFT EXPENSES	7271	\$41	\$10	\$0	\$0	\$19	\$651	\$0			
172 CORPORATE OPERATIONS EXPENSE											
174 Exec and Planning Alloc.	\$89	\$5	\$1	\$0	\$0	\$0	\$0	\$0			
176 Exec and Planning Direct	0	0	0	0	0	0	0	0			
177 Total Exec. and Planning	\$89	\$5	\$1	\$0	\$0	\$0	\$0	\$0			
180 Admin. & General Allocable	\$317	\$18	\$0	\$0	\$0	\$0	\$0	\$0			
182 Admin. & General Direct	0	0	0	0	0	0	0	0			
183 Total Admin. and Gen.	\$317	\$18	\$0	\$0	\$0	\$0	\$0	\$0			
185 TOTAL CORPORATE OPERATIONS	\$656	\$23	\$6	\$0	\$0	\$11	\$367	\$0			
186 NON-INCOME TAXES											
189 Non-income Taxes, Allocable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
191 Non-income Taxes, Direct	0	0	0	0	0	0	0	0			
192 Total Non-income Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
194 TOTAL OPEX EXP. AND TAXES	\$1,194	\$101	\$29	\$1	\$1	\$47	\$1,017	\$0			









SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL  
 Western Telephone Company  
 ENDING DECEMBER 31, 1992

24-Apr-93

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	(A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)		Message Telephone Service (E)		Private Line (F)		TOTAL INTRASTATE (G)
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)			
176. Cn. PM and Equip. Alloc.	0	0		0	0	0	0	0	0	0
177. Cn. PM and Equip. Direct	0	0		0	0	0	0	0	0	0
178. Network Operations, Alloc.	127,354	127,354		0	0	0	0	0	0	0
179. Network Operations, Direct	0	0		0	0	0	0	0	0	0
180. Total Access Expense	0	0		0	0	0	0	0	0	0
181. Dep. Support Assets	63,221	63,221		0	0	0	0	0	0	0
182. Dep. Support Assets, Direct	119,729	119,729		0	0	0	0	0	0	0
183. Dep. COE Operation	0	0		0	0	0	0	0	0	0
184. Dep. COE Transmission	56,331	56,331		0	0	0	0	0	0	0
185. Dep. COE Transmission, Direct	107,646	107,646		0	0	0	0	0	0	0
186. Dep. CMV Assets	0	0		0	0	0	0	0	0	0
187. Amort. Tangible Assets	0	0		0	0	0	0	0	0	0
188. Amort. Intangible Assets	0	0		0	0	0	0	0	0	0
189. Other Amortization	0	0		0	0	0	0	0	0	0
190. Direct Assigned Circuit	0	0		0	0	0	0	0	0	0
191. Direct Assigned Circuit, Direct	0	0		0	0	0	0	0	0	0
192. Marketing Direct	0	0		0	0	0	0	0	0	0
193. Operator Service Alloc.	-1,915	-1,915		0	0	0	0	0	0	0
194. Operator Service Alloc, Direct	0	0		0	0	0	0	0	0	0
195. Chartered Directivity	0	0		0	0	0	0	0	0	0
196. Administrative Expenses	1,384	1,384		0	0	0	0	0	0	0
197. Administrative Expenses, Direct	0	0		0	0	0	0	0	0	0
198. Bus. O'n. EU Pre-Subscription	0	0		0	0	0	0	0	0	0
199. Bus. O'n. EU MTS & VANTS	21,774	21,774		0	0	0	0	0	0	0
200. Bus. O'n. EU MTS & VANTS, Direct	10,899	10,899		0	0	0	0	0	0	0
201. Bus. O'n. IXC Special Access	0	0		0	0	0	0	0	0	0
202. Bus. O'n. IXC Special Access, Direct	0	0		0	0	0	0	0	0	0
203. Bus. O'n. IXC Special Services	0	0		0	0	0	0	0	0	0
204. Coin Collect & Admin.	0	0		0	0	0	0	0	0	0
205. Coin Collect & Admin, Direct	0	0		0	0	0	0	0	0	0
206. Cost Serv. Unit Process	6,420	6,420		0	0	0	0	0	0	0
207. Cost Serv. Unit Process, Direct	0	0		0	0	0	0	0	0	0
208. Cost Serv. Other BAC	8,014	8,014		0	0	0	0	0	0	0
209. Cost Serv. Other BAC, Direct	17,041	17,041		0	0	0	0	0	0	0
210. Other Cost Serv. Alloc.	145	145		0	0	0	0	0	0	0
211. Other Cost Serv. Alloc, Direct	0	0		0	0	0	0	0	0	0
212. Eric and Faxing Alloc.	45,940	45,940		0	0	0	0	0	0	0
213. Eric and Faxing Direct	0	0		0	0	0	0	0	0	0



## SOUTH CAROLINA P/C INTRASTATE ACCESS COST MODEL

Western Telephone Company  
 BLDG DECEMBER 31, 1992

24-Apr-98

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\*\*\*\*\* FCC PART 28 \*\*\*\*\*  
 SOUTH CAROLINA P/C COMPANY  
 (B) 1,107  
 (C) ---  
 (A) 271 Working Lines 1,107  
 272 Equivalent Interchange Cst. Mths 2,039  
 273 Interchange Circuit Terminations 76

	Interstate			Intrastate			TOTAL INTRASTATE
	Fights Line		Other	Private Line		TOTAL	
	Inter-LATA	Intra-LATA		Inter-LATA	Intra-LATA		
(D)	6	8	0	0	0	6	(F)
(E)	108	0	0	0	0	81	(G)
	0	4	0	0	0	3	(H)



INTERSTATE SWITCHED ACCESS CHARGE RATE DEVELOPMENT

DATE: 04/27/98

COMPANY: WESTERN TELEPHONE COMPANY

YEAR: 1997

	Revenue Requirement	Originating MOU	Terminating MOU	Total MOU	Originating Rate	Terminating Rate
1 Carrier Common Line	\$133,051	1,590,908	1,298,044	2,888,952	\$0.039163	\$0.054502
2 Local Switching *	\$36,101	1,590,908	1,298,044	2,888,952	\$0.010626	\$0.014788
3 Local Transport	\$62,610	1,590,908	1,298,044	2,888,952	\$0.021672	\$0.021672
4 Total	\$231,762				\$0.071462	\$0.090962

\* INCLUDING INFORMATION ELEMENT REVENUE REQUIREMENT



3,4

Gary  
Cavett  
& Co., CPAs

51 Broadway • Suite 301  
P.O. Box 2927 • Fargo, ND 58108  
Phone (701) 235-1124  
Fax (701) 235-1854

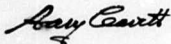
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To the Board of Directors  
Western Telephone Company  
Faulkton, SD 57438

We have compiled the accompanying balance sheet of Western Telephone Company (a corporation) for December 31, 1997, and the related statement of income for the year then ended, December 31, 1997, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit the statements of retained earnings and cash flow, and substantially all of the disclosures required by generally accepted accounting principles. If the omitted statements and disclosures were included in the financial statements, they might influence the user's conclusion about the Company's financial position, results of operations, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.



Gary Cavett & Co., CPAs  
February 12, 1998

WESTERN TELEPHONE COMPANY  
BALANCE SHEET  
DECEMBER 31, 1997

<b>CURRENT ASSETS</b>	
CASH	\$118,483
	-----
TOTAL CASH & EQUIVALENTS	118,483
	-----
<b>TEMPORARY CASH INVESTMENTS</b>	
INVESTMENTS	70,405
<b>OTHER CURRENT ASSETS</b>	
DUE FROM CUSTOMERS	11,535
UNBILLED TOLLS & WATTS	44,380
RECEIVABLE TOLL CARRIERS	68,377
CURRENT PORTION NOTES REC	507
INCOME TAX RECEIVABLE	5,137
MATERIALS AND SUPPLIES	
PREPAID INCOME TAXES	
PREPAID INSURANCE	4,194
	-----
TOTAL OTHER CURRENT ASSETS	134,129
	-----
TOTAL CURRENT ASSETS	323,018
	-----
<b>NON CURRENT ASSETS</b>	
INVESTMENTS	55,043
CUSTOMER PRFMISE EQUIPMENT	80,752
A/D - CUST. PREMISE EQUIP.	(41,082)
INVENTORY	8,414
PLANT NOT YET IN SERVICE	131,830
NOTE RECIEVABLE	2,853
DEFERRED TAX REGULATORY ASSET	40,381
	-----
TOTAL NONCURRENT ASSETS	\$278,192
	-----

SEE ACCOUNTANT'S COMPILATION REPORT

WESTERN TELEPHONE COMPANY  
BALANCE SHEET  
DECEMBER 31, 1997

<b>GENERAL SUPPORT ASSETS</b>	
LAND	\$6,815
VEHICLES & OTHER EQUIPMENT	192,769
OTHER WORK EQUIPMENT	242,766
BUILDINGS	329,988
FURNITURE	11,262
EQUIPMENT	62,686
TOTAL SUPPORT ASSETS	846,287
<b>OTHER ASSETS</b>	
CENTRAL OFFICE SWITCHING	1,176,769
ANALOG ELECTRONIC SWITCHING	79,174
DIGITAL ELECTRONIC SWITCHING	2,251
CIRCUIT EQUIPMENT	74,186
CUSTOMER PREMISE WIRING	41,750
PUBLIC TELE TERM EQUIP	5,644
BURIED CABLE	1,726,925
CONDUIT SYSTEM	2,954
GOODWILL	14,961
ACCUM. AMORTIZATION	(1,579)
A/D - TPIS	(2,528,970)
TOTAL OTHER ASSETS	594,065
TOTAL ASSETS	\$2,041,561

SEE ACCOUNTANT'S COMPILATION REPORT

WESTERN TELEPHONE COMPANY  
BALANCE SHEET  
DECEMBER 31, 1997

LIABILITIES AND STOCKHOLDERS EQUITY:

**CURRENT LIABILITIES**

ACCOUNTS PAYABLE	\$18,793
ACCRUED TAXES	34,959
PAYABLE TOLL CARRIERS	36,089
CURRENT PORTION-LT DEBT	67,162
ACCRUED INTEREST	14,220
TOTAL CURRENT LIABILITIES	171,222

**LONG TERM DEBT**

NOTE PAYABLE	721,033
TOTAL LONG TERM DEBT	721,033

**OTHER LIABILITIES & DEF CR**

UNAMORTIZED OPER ITC	9,994
DEFERRED TAX REG. LIAB	65,902
TOTAL OWNER LIAB. & DEF CR.	75,896

**STOCKHOLDERS' EQUITY**

COMMON STOCK	50,000
RETAINED EARNINGS	1,032,204
PROFIT (LOSS) YTD	(8,794)
TOTAL STOCKHOLDERS' EQUITY	1,073,410
TOTAL LIAB. & EQUITY	\$2,041,561

SEE ACCOUNTANT'S COMPILATION REPORT

WESTERN TELEPHONE COMPANY  
 INCOME STATEMENT  
 FOR THE YEAR ENDED DECEMBER 31, 1997

<b>OPERATING REVENUES</b>	
Local Network	\$219,054
Network Access	709,961
Long Distance Network	21,353
Miscellaneous	62,461
Uncollectibles	1,056
	-----
Total Operating Revenues	1,013,885
	-----
<b>OPERATING EXPENSES</b>	
Plant Specific	162,247
Network Support	0
Depreciation	347,774
Plant Nonspecific	127,304
Customer	68,644
Corporate	224,458
Gross Earnings Tax	33,372
	-----
Total Operating Expenses	963,799
	-----
<b>OPERATING INCOME BEFORE TAXES</b>	50,086
	-----
<b>INCOME TAX EXPENSE</b>	
ITC	4,282
Operating Income Tax	(22,440)
	-----
Total Income Tax	(18,158)
	-----
<b>OPERATING INCOME</b>	31,928
	-----
<b>NON-OPERATING INCOME AND EXPENSES</b>	
Interest and Dividend Income	4,923
Nonregulated Activities	9,701
Gain (Loss)	(12,583)
Amortization Expense	(996)
Depreciation	(8,236)
Income Taxes	38,998
	-----
Total Non-operating	31,807
	-----
<b>NET INCOME BEFORE INTEREST EXPENSE</b>	63,735
	-----
<b>INTEREST EXPENSE</b>	(72,529)
	-----
<b>NET INCOME</b>	(\$8,794)
	=====

SEE ACCOUNTANT'S COMPILATION REPORT

Company WESTERN TELEPHONE CO.

- Telephone Plant in Service (Cost Study Input Forms attached)	
- Financial Statement	
- Cable and Wire (Investment/Depreciation) split between Fiber and Copper	
- EU Billing by Jurisdiction (worksheet attached)	
- Gross Receipt Tax Rate	<u>4%</u>
- Annual LECA settlement	<u>36,569</u>
- B & C contract revenue by Carrier	
US West	
- Interstate	
- Intrastate	<u>23</u>
AT&T	<u>2,599</u>
- Interstate	
- Intrastate	<u>0</u>
Other	<u>0</u>
- Interstate	
- Intrastate	<u>22,430</u>
	<u>19,693</u>
- Account 6720 - Consultant amounts for direct assignment	
TELEC	
- Intrastate	
- Interstate	<u>41,128*</u>
Accountant	
- Intrastate	
- Interstate	<u>18,004</u>
Other	<u>18,004</u>
- Intrastate	
- Interstate	<u>46,427</u>
	<u>46,427</u>

\*\$8,502 SHOULD HAVE BEEN ACCRUED AND EXPENSED IN CALENDAR YR 1996.

- Account 7200 - Operating Taxes (Excluding 7250)	
- FIT	<u>22,440</u>
- SIT	<u>0</u>
- Gross Receipts	<u>33,372</u>
- Misc. account information	
Account 2121 - Buildings	
Account 3121 - Depreciation Reserve, Buildings	SEE SCHEDULES
Account 6121 - General Support Expense - Land and Building	
Account 6561 - Depreciation Expense - Buildings	



TELEPHONE COMPANY:

TELEC - 21  
Form Revised: 12/97

PROGRAM LINE #	PLANT	1996	1997
<b>---GENERAL SUPPORT FACILITIES---</b>			
92	A/C 2110 Land & Support Assets		
93	Support Assets		
	Land		
	<b>TOTAL GSF</b>	<u>811,903</u>	<u>839,471</u>
		<u>6,815</u>	<u>6,815</u>
		<u>818,718</u>	<u>846,286</u>
<b>---CENTRAL OFFICE EQUIPMENT---</b>			
98	A/C 2210 COE-Switching		
99	Cat 2-Tandem Switching		
100	Cat 2-Equal Access Investment		
	Cat 3-Local Switching		
	A/C 2230 COE-Transmission	1,364,434	1,320,980
	Cat 4.1-Exchange Circuit	11,400	11,400
104	4.11 Exch Wideband		
105	4.12 Ex Trk EAS		
106	4.13 Ex Line		
108	Cat 4.2-Interexchange		
109	4.22 Interexchange Wideband		
110	4.23 All Other		
	4.23 Direct Assignment		
112	Cat 4.3-Host/Remote		
114	Joint		
	WATS		
	<b>TOTAL COE</b>	<u>1,375,834</u>	<u>1,332,380</u>
<b>---INFORMATION ORIG/TERM EQUIPMENT ----</b>			
119	A/C 2310 Info Orig/Term Equipment		
120	Cat 1-Other IOT Equip		
121	Direct Assignment		
	Cat 2-Cust Premises Equip	5,644	5,644
	<b>TOTAL IOT</b>	<u>41,750</u>	<u>41,750</u>
		<u>47,394</u>	<u>47,394</u>
<b>---CABLE &amp; WIRE FACILITIES ----</b>			
125	A/C 2410 Cable & Wire Facilities		
	Cat 1-Exch Line Cat. 1.3		
126	Cat 2 Wideband & Exch Trunk		
	Wideband Exchange	1,712,582	1,729,879
127	EAS Trunk		
128	Cat 3 Interexchange Trunk		
	Wideband		
129	Interexchange Trunk		
130	Cat 3 Direct Assignment		
132	Cat 4-Host/Remote C&WF		
134	Joint		
	WATS		
	<b>TOTAL CWF</b>	<u>1,712,582</u>	<u>1,729,879</u>
	<b>TOTAL TPIS</b>	<u>\$3,954,528</u>	<u>\$3,955,939</u>
			<u>ALLOCATION NETWORK SUPPORT EXPENSE</u>

## TELEPHONE COMPANY:

TELEC - 21  
Form Revised: 12/97

## PLANT

PROGRAM LINE #		1996	1997
	<b>-- Other Telephone Plant</b>		
136	A/C 2002 Prop Held for Future Use		
140	A/C 2003 Pft Under Construction	125,811	131,830
143	A/C 2005 Telephone Plant Adjustment		
	<b>TOTAL TELEPHONE PLANT</b>	<b>4,080,339</b>	<b>4,087,769</b>
	<b>---OTHER PLANT ACCOUNTS, MATERIALS &amp; SUPPLIES---</b>		
149	A/C 1220 Materials & Supplies	0	0
151	A/C 1402 RTB Stock	*49,367	*55,043
153	Investment Allowances/Disallowances		
154	Cash Working Capital	22,437	30,943
155	A/C 2680 Tangible Assets		
156	A/C 2690 Intangibles		
	<b>TOTAL OTHER</b>	<b>71,804</b>	<b>85,986</b>
	<b>TOTAL TELEPHONE PLANT, OTHER PLANT &amp; CWC</b>	<b>4,152,143</b>	<b>4,173,755</b>
	<b>---RESERVES &amp; DEFERRALS</b>		
	A/C 3100 Accum Depr-Tel Pft in Svc		
163	Support Assets	463,659	527,035
164	COE - Switching	779,637	674,390
165	COE - Transmission	0	0
166	Info Orig/Term Equip	46,491	46,978
167	Cable & Wire Facilities	1,164,540	1,272,334
168	Equal Access Accum Depr.	4,433	8,233
171	A/C 3600 Accumulated Amortization Other	0	0
	<b>TOTAL ACCUM DEPRECIATION TPIS</b>	<b>2,458,760</b>	<b>2,528,970</b>
	<b>--- Customer Deposits</b>		
185	A/C 4040 Customer Deposits		
	<b>-- Deferred Income Taxes</b>		
172	A/C 4100 Net Current Def Op Inc Taxes	20,927	0
173	A/C 4310 Other Long Term Liabilities	0	0
174	A/C 4340 Net Noncurrent Def OIC Taxes	16,014	25,521
	<b>TOTAL DEFERRED TAXES</b>	<b>36,941</b>	<b>25,521</b>
	<b>TOTAL RESERVES &amp; DEFERRED TAXES</b>	<b>2,495,701</b>	<b>2,554,491</b>
	<b>TOTAL NET PLANT INCL CWC ( Less A/C 4040)</b>	<b>1,656,442</b>	<b>1,619,264</b>

\* THESE ARE NOT RTB STOCK BUT THEIR L.T. INVESTMENTS. SEE SCHEDULE FOR INVESTMENTS.

## TELEPHONE COMPANY: WESTERN TELEPHONE COMPANY

## EXPENSES

PRGRM LINE #		1996	1997
	---PLANT SPECIFIC EXPENSES---		
	A/C 6110 Network Support Expenses		
205	Joint	0	0
206	Direct Assignment		
	A/C 6120 General Support Expenses		
209	Joint		
210	Direct Assignment	32,513	24,999
212	A/C 6210, 6220, 6230 Central Office Eqpt		
213	A/C 6210 Equal Access Expense	49,071	54,865
	A/C 6310 IOT Equip Expenses		
215	Cat 1-Other IOT Eqpt Expense	512	537
216	Cat 2-Cust Prem Eqpt Expense		
218	A/C 6410 C&WF Expenses	72,729	81,846
	<b>TOTAL PLANT SPECIFIC EXPENSES</b>	<b>154,825</b>	<b>162,247</b>
	---PLANT NON - SPECIFIC EXPENSES---		
221	A/C 6510 Other Prop Plant & Eq Expense	51,400	127,304
223	A/C 6530 Network Operations Expense		
225	A/C 6540 Access Expense (IX Carriers)		
	A/C 6560 Depreciation and Amort Expenses		
	Depreciation Expense TPIS		
229	Support Assets	68,933	64,072
230	COE-Switching	166,684	167,824
231	COE-Equal Access Switching	3,800	8,233
232	COE-Transmission		
233	Info Orig/Term Equip		
234	Cable & Wire Facilities	106,544	107,646
235	A/C 6562 Property Held For Future Use		
236	A/C 6565 Amort Exn. - Other		
	<b>TOTAL PLT NON-SPECIFIC EXPENSES</b>	<b>397,362</b>	<b>475,079</b>

## EXPENSES

PRGRM LINE #		1996	1997
	<b>---CUSTOMER OPERATION EXPENSES---</b>		
240	A/C 6610 Marketing Expense	68,234	68,644
	A/C 6620 Services Expense		
	Published Directory Listings:		
245	Classified		
246	Alpha		
247	Foreign		
248	Call Completion - Operator Assist		
249	Call Completion - Direct Assignment		
	All Other, Local Business Office Expense		
251	Cat 1 - LBOE EU Sv Order Pros		
252	Cat 1 - LBOE EU Svc Order Direct Assignment		
253	Cat 1 - LBOE EU Pmt & Collect		
254	Cat 1 - LBOE EU Billing Inquiry		
256	Cat 1 - LBOE EU Coin Collect		
257	Cat 1 - LBOE EU End User Access		
	Total Cat 1 LBOE		
260	Cat 2 Message Processing		
261	Cat 2 Other Billing & Collecting		
262	Cat 2 CABS		
263	Cat 2 Direct Assignment		
	Total Cat 2 LBOE		
265	Cat 3 Other LBOE		
266	Cat 3 Direct Assignment		
	<b>TOTAL CUSTOMER OPER. EXPENSE</b>	<b>68,234</b>	<b>68,644</b>
	<b>---CORPORATE OPERATIONS EXPENSES---</b>		
	A/C 6710 Exec & Planning Expense		
270	All Other	40,786	40,946
271	Direct Assignment		
273	Interstate Amt. of Dr Assignment		
	A/C 6720 Gen'l & Administration Expense		
276	All Other	160,397	182,544
277	Direct Assignment		
280	Interstate Amt. of Dr Assignment		
	<b>TOTAL CORPORATE EXPENSE</b>	<b>201,183</b>	<b>223,490</b>
	<b>--- Operating Taxes Exc. ICT</b>		
	A/C 7200 Operating Taxes Exc. ICT		
283	All Other	22,003	33,371
284	Direct Assignment		
	Total Operating Taxes		
	<b>TOTAL OPER. EXPENSE EXC. CONTRIB. &amp; ICT</b>	<b>269,417</b>	<b>292,134</b>

## EXPENSES

PRGRM LINE #		1996	1997
	<b>--- Non-operating Income &amp; Expenses</b>		
	A/C 7300 Non-operating Income & Expenses		
189	Funds Used During Construction	0	0
190	Contributions		
	<b>--- Interest &amp; Related Items</b>		
	A/C 7500 Interest & Related Items		
193	A/C 7510 Interest On Funded Debt	52,597	141,195
196	A/C 7540 Interest on Customer Deposits		
	<b>--- Miscellaneous items</b>		
195	Investment Tax Credit Amortization	4,282	4,282
196	Uncollectibles Direct Assignment		
197	Amortization of excess Def. Taxes		
198	Capitalized Payroll		
200	Depreciation Adjustments		

**Summary of Operating Expenses**

Total Plant Specific Expenses	154,825	162,247
Total Non-Plant Specific Expenses	401,168	353,861
Total Customer Operating Expenses	68,234	68,644
Total Corporate Expenses	201,183	223,490
A/C 7200 Oper. Taxes Excluding ICT	17,721	29,089
Contributions	0	967
<b>Total Operating Expenses ( Excl. ICT)</b>		

Western Telephone Company  
Supporting Schedule  
1997 Cost Study

	Calender Yr <u>1996</u>	Calender Yr <u>1997</u>
<b>General Support Facilities</b>		
<b>Support Assets</b>		
2112.0	Motor Vehicles	192,769
2116.0	Other Work Equipment	192,769
2121.0	Buildings	242,766
2122.0	Furniture	329,988
2123.0	Office Equipment	329,988
	11,262	11,262
	60,822	62,686
	-----	-----
	811,903	839,471
2111.0	Land	6,815
	6,815	6,815
	-----	-----
	Total General Support Facilities	818,718
	=====	=====
<b>Central Office Equipment</b>		
2210.0	Central Office Switching	933,364
	Analog Electronic Switching	1,165,369
	Digital Electronic Switching	79,174
	Circuit Equipment	2,251
	Equal Access Investment	2,251
	133,787	74,186
	11,400	11,400
	-----	-----
	Total COE	1,375,834
	=====	=====
<b>Information Orig/Term Equipment</b>		
2321.0	Customer Premise Wiring	41,750
2351.0	Public Tele Term Equipment	41,750
	5,644	5,644
	-----	-----
	Total IOT	47,394
	=====	=====
<b>Cable &amp; Wire Facilities</b>		
2423.0	Buried Cable	1,709,628
2441.0	Conduit System	1,726,925
	2,954	2,954
	-----	-----
	Total Cable & Wire Facilities	1,712,582
	=====	=====
3100.0	Total TPIS	3,954,528
	-----	-----
2003.0	Plant Not Yet In Service	125,811
	-----	-----
	Total Plant	4,080,339
	=====	=====
	-----	-----
	4,087,769	-----

Western Telephone Company  
Supporting Schedule  
1997 Cost Study

Calendar Yr    Calendar Yr  
1996            1997

**Other Plant Accounts, Materials & Supplies**

1220.1	Materials & Supplies	0		0
1402.1	Investments	49,367		55,043
	Cash Working Capital	22,437		30,943
		-----		-----
	<b>Total Other</b>	<b>71,804</b>		<b>85,986</b>
		=====		=====
	 <b>Total Rate Base</b>	 <b>4,152,143</b>		 <b>4,173,755</b>
		=====		=====
	 <b>Other Income</b>			
	<b>Nonoperating Income &amp; Expenses</b>			
7310.0	Dividend Income	50		3,111
7326.0	Nonoperating Revenue	33,837		59,992
		-----		-----
	<b>Total</b>	<b>33,887</b>		<b>63,103</b>
		-----		-----
	<b>Interest &amp; Related Items</b>			
7320.0	Interest Income	5,995		1,813
7210.0	Investment Tax Credit Amortization	(4,282)		(4,282)

Western Telephone Company  
Supporting Schedule  
1997 Cost Study

Calendar Yr  
1996      Calendar Yr  
1997

**Reserves & Deferrals  
Support Assets**

3100.0	Motor Vehicles	133,045	151,797
3100.0	Other Work Equipment	151,848	180,482
3100.0	Buildings	122,732	132,356
3100.0	Furniture	8,052	8,941
3100.0	Office Equipment	47,982	53,460
		-----	-----
		463,659	527,035
	<b>Central Office Equipment</b>		
3100.0	Central Office Switching	446,141	552,185
	Analog Electronic Switching	246,218	70,162
	Digital Electronic Switching	322	52,007
	Circuit Equipment	86,957	35
		-----	-----
		779,637	674,389
	<b>Information Orig/Term Equipment</b>		
3100.0	Customer Premise Wiring	41,750	41,750
3100.0	Public Telephone Equipment	4,741	5,228
		-----	-----
		46,491	46,978
	Equal Access Accum. Depr.	4,433	8,233
	<b>Cable &amp; Wire Facilities</b>		
3100.0	Buried Cable	1,163,209	1,270,856
3100.0	Conduit System	1,331	1,479
		-----	-----
		1,164,540	1,272,334
	Total Accum Depreciation TPIS	2,458,760	2,528,970
		=====	=====
4100.0	Net Current Def Op Inc Taxes	20,927	0
4340.0	Net Noncurrent Def OIC Taxes	16,014	25,521
		-----	-----
	Total Deferred Taxes	36,941	25,521
		=====	=====
	<b>Total Reserves &amp; Deferrals</b>	2,495,701	2,554,490
	<b>Net Plant</b>	1,656,442	1,619,265
		=====	=====



WESTERN TELEPHONE CO.  
SUPPORTING SCHEDULE  
1997 INTERSTATE AND INTRASTATE COST STUDY

	Calender Yr 1996	Calender Yr 1997
	-----	-----
<b>PLANT SPECIFIC EXPENSES</b>		
#6110 Network Support Expense	0	0
#6120 General Support Expenses		
#6121 Land & Building	31,993	24,806
#6122 Furniture & Artwork		
#6123 Office Equipment	520	193
	-----	-----
Total General Support Exp	32,513	24,999
#6210 Central Office Equipment	49,071	54,865
#6310 Information Orig/Term Equipment	512	537
#6410 Cable & Wire Facilities	72,729	81,846
	-----	-----
Total Plant Specific Exp	154,825	162,247
	=====	=====
<b>PLANT NON-SPECIFIC EXPENSES</b>		
#6530 Network Operations Expense		
#6531 Power Expense	6,985	7,251
#6533 Testing	37,497	63,315
#6540 Access Expense	6,918	56,738
	-----	-----
Total Network Operations Exp	51,400	127,304
#6560 Depreciation and Amor Expenses	345,962	347,775
	-----	-----
Total Plant Non-Specific Exp	397,362	475,079
	=====	=====
<b>CUSTOMER OPERATIONS EXPENSES</b>		
#6620 Customer Services Expense		
#6621 Call Completion	35	(609)
#6622 Number Services	12,645	7,709
#6623 Customer Services	55,554	61,544
	-----	-----
Total Customer Services Exp	68,234	68,644
	=====	=====

WESTERN TELEPHONE CO.  
SUPPORTING SCHEDULE  
1997 INTERSTATE AND INTRASTATE COST STUDY

	Calendar Yr 1996	Calendar Yr 1997
	-----	-----
<b>CORPORATE OPERATIONS EXPENSES</b>		
#6710 Executive & Planning Expense	40,786	40,946
#6720 General & Administrative Exp		
#6721 Accounting & Finance	135,104	169,991
#6722 External Relations	3,997	3,593
#6725 Legal	13,549	815
#6728 Other General and Admin.	7,747	8,145
	-----	-----
Total General & Admin Exp	160,397	182,544
Total Corporate Exp	201,183	223,490
	=====	=====
Total Operating Expenses	821,604	929,460
	=====	=====
 <b>OPERATING TAXES</b>		
#7200 Operating Taxes Excluding ICT		
#7220 Operating Federal Inc Tax	Excluded fro	Excluded
#7240.1 Gross Earnings Tax	22,003	33,371
	-----	-----
Total Operating Taxes	22,003	33,371
	=====	=====
 <b>OTHER INCOME</b>		
#6728.2 Donations		967
#7500 Interest & Related Items	52,597	141,195
#7210 Investment Tax Credit	(4,282)	(4,282)

WESTERN TELEPHONE CO.  
SUPPORTING SCHEDULE  
1997 INTERSTATE AND INTRASTATE COST STUDY

	Calender Yr 1996	Calender Y 1997
	-----	-----
<b>OPERATING TAXES (FIT, SIT, GROSS RECEIPTS, ITC)</b>		
#7210 ITC - Net (Income)	(4,282)	(4,282)
#7220 Operating Federal Inc Tax	(4,209)	22,440
#7240.1 Gross Earnings Tax	22,003	33,371
#7250 Provision Deferred Op I/T		(15,368)
	-----	-----
Total Operating Taxes	13,512	36,161
	=====	=====

WESTERN TELEPHONE CO.  
SUPPORTING SCHEDULE  
1997 INTERSTATE AND INTRASTATE COST STUDY

Calendar Yr Calendar Y  
1996 1997  
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\* Western Telephone Co. is a Class B Company and is not required to account for #7250 Provision for deferred operating income taxes separately on the financial statement. Instead, this amount was n with #7220 Operating Federal Inc. Taxes. Below is an allocation of the Provision of Deferred Income Tax.

Operating Tax	11,339	140.0%
Non-Operating Tax	(3,240)	-40.0%
Total Deferred Tax	8,099	100.0%

WESTERN TELEPHONE COMPANY  
 1997 INTERSTATE AND INTRASTATE COST STUDY  
 EU BILLINGS BY JURISDICTION

	CALENDER YEAR 1997	CALENDER YEAR 1996
	-----	-----
<b>LOCAL NETWORK</b>		
5001.000 Basic Service	209,549	166,680
5010.000 Public Telephone	450	945
5060.000 Optional Services	9,056	11,534
	-----	-----
<b>TOTAL LOCAL NETWORK</b>	<b>219,054</b>	<b>179,160</b>
<b>NETWORK ACCESS</b>		
5081.000 End User	49,377	44,015
5082.100 IS Common Line	69,041	84,777
5082.200 IS Switched Access	309,774	278,984
5083.000 IS Special Access	7,275	8,078
5084.100 State Common Line	41,387	14,322
5084.200 State Switched Access	232,127	145,624
5084.300 State Special Access	980	0
	-----	-----
<b>TOTAL NETWORK ACCESS</b>	<b>709,961</b>	<b>576,399</b>
<b>LONG DISTANCE</b>		
5100.100 IS LONG DISTANCE	12,905	0
5100.200 STATE LONG DISTANCE	8,448	0
	-----	-----
	21,353	0
<b>MISCELLANEOUS</b>		
5230.000 Directory Revenue	9,966	8,184
5240.000 Line Rent Revenue	0	7,206
5260.000 Miscellaneous	10,668	14,274
5270.100 IS Billing & Collect	13,830	2,169
5270.200 State Billing & Collect	22,292	19,811
5280.000 Operator Surcharge Revenue	5,704	5,319
	-----	-----
<b>TOTAL MISCELLANEOUS</b>	<b>62,460</b>	<b>56,963</b>
<b>UNCOLLECTIBLES</b>		
5301.000 Uncollectible - Telephone	1,057	(337)
	-----	-----
<b>TOTAL UNCOLLECTIBLES</b>	<b>1,057</b>	<b>(337)</b>
<b>TOTAL EU BILLINGS BY JURISDICTION</b>	<b>1,013,885</b>	<b>812,184</b>
	=====	=====

TOTAL  
CAL. YR. '57  
209,548.50

	1/37	2/37	3/37	4/37	5/37	6/37	7/37	8/37	9/37	10/37	11/37	12/37
5001.0	17,082	17,059	17,099	17,177	17,768	17,603	17,628	17,742	17,773	17,796	17,656	17,626
5010.0	2	123	737	145	77	756	747	714	753	833	837	818
5015.0	2	123	737	145	77	756	747	714	753	833	837	818
5081.0	4,017	4,014	4,007	4,032	4,057	4,119	4,152	4,179	4,188	4,215	4,207	4,181
5082.1	4,650	2,708	3,258	4,181	1,637	12,805	11,659	1,853	5,947	6,824	6,840	6,681
5083.2	20,482	47,437	29,028	14,050	23,284	19,692	18,231	23,181	24,213	38,164	23,530	28,501
5084.3	3,941	716	3,603	4,877	3,877	3,039	6,971	4,761	2,591	1,460	2,340	2,772
5084.4	13,423	4,295	24,820	17,039	20,444	25,248	34,869	17,356	26,098	17,863	19,968	9,799
5084.3								32	514	95	245	95
5100.1										12,101	804	
5100.2										1,212	7,235	
5130.0	793	873	828	869	821	860	851	849	801	814	804	803
5140.0												0.00
5240.0	434	4,872	947	(267)	535	(2,735)	(335)	(133)	7,872	905	(548)	(880)
2701.1	838	944	1,421	4,545	864	845	807	850	879	814	856	824
2863.0	2,863	2,937	1,421	3,988	413	(753)	2,269	2,278	2,230	663	1,949	1,900
5280.0												2,704.23
5301.0	27	31	68	(27)	311	(6)	9	10	(54)	292	132	
5302.0	263											762.74

70,385 87,878 86,153 72,657 77,539 84,104 98,357 73,257 94,905 92,197 92,465 81,989  
1,013,885.22



## Western Telephone Company

### INVESTMENTS

Form Revised: 2/96

	EOY 1996	EOY 1997	Avg. 1997	% Change
<b>---GENERAL SUPPORT FACILITIES---</b>				
A/C 2110 Land & Support Assets				
Support Assets	\$811,903	\$839,471	\$825,687	3.40%
Land	\$6,815	\$6,815	\$6,815	0.00%
<b>TOTAL GSF</b>	<b>\$818,718</b>	<b>\$846,286</b>	<b>\$832,502</b>	3.37%
<b>---CENTRAL OFFICE EQUIPMENT---</b>				
A/C 2210 COE-Switching				
Cat 2-Tandem Switching	\$0	\$0	\$0	0.00%
Cat 3-Equal Access Investment	\$11,400	\$11,400	\$11,400	0.00%
Cat 3-Local Switching	\$1,364,434	\$1,320,980	\$1,342,707	-3.18%
A/C 2230 COE-Transmission				
Cat 4-1-Exchange Circuit				
4.11 Exch Wideband	\$0	\$0	\$0	0.00%
4.12 Ex Trk EAS	\$0	\$0	\$0	0.00%
4.13 Ex Line	\$0	\$0	\$0	0.00%
Cat 4-2-Interexchange				
4.23 Interexchange Wideband	\$0	\$0	\$0	0.00%
4.23 All Other	\$0	\$0	\$0	0.00%
Cat 4-3-Host/Remote				
Joint	\$0	\$0	\$0	0.00%
WATS	\$0	\$0	\$0	0.00%
<b>TOTAL COE</b>	<b>\$1,375,834</b>	<b>\$1,332,380</b>	<b>\$1,354,107</b>	-3.16%
<b>---INFORMATION ORIG/TERM EQUIPMENT ---</b>				
A/C 2310 Info Orig/Term Equipment				
Cat 1-Other IOT Equip	\$5,644	\$5,644	\$5,644	0.00%
Direct Assignment				
Cat 2-Cust Premises Equip	\$41,750	\$41,750	\$41,750	0.00%
<b>TOTAL IOT</b>	<b>\$47,394</b>	<b>\$47,394</b>	<b>\$47,394</b>	0.00%
<b>---CABLE &amp; WIRE FACILITIES' ---</b>				
A/C 2410 Cable & Wire Facilities:				
Cat 1-Exch Line Cat 1.3	\$1,712,582	\$1,729,879	\$1,721,231	1.01%
Cat 2 Wideband & Exch Trunk				
Wideband Exchange	\$0	\$0	\$0	0.00%
E A S Trunk	\$0	\$0	\$0	0.00%
Cat 3 Interexchange Trunk				
Wideband	\$0	\$0	\$0	0.00%
Interexchange Trunk	\$0	\$0	\$0	0.00%
Cat 4-Host/Remote C&WF				
Joint	\$0	\$0	\$0	0.00%
WATS	\$0	\$0	\$0	0.00%
<b>TOTAL CWF</b>	<b>\$1,712,582</b>	<b>\$1,729,879</b>	<b>\$1,721,231</b>	1.01%
<b>TOTAL TPIS</b>	<b>\$3,954,528</b>	<b>\$3,955,939</b>	<b>\$3,955,233</b>	0.04%



## Western Telephone Company

### INVESTMENTS

Form Revised: 2/96

	EOY 1996	EOY 1997	Avg. 1997	% Change
<b>— Other Telephone Plant</b>				
A/C 2002 Prop Held for Future Use	\$0	\$0	\$0	0.00%
A/C 2003 Plt Under Construction	\$125,811	\$131,830	\$128,621	4.78%
A/C 2005 Telephone Plant Adjustment	\$0	\$0	\$0	0.00%
<b>TOTAL TELEPHONE PLANT</b>	<b>\$4,080,339</b>	<b>\$4,087,769</b>	<b>\$4,084,054</b>	0.18%
<b>— OTHER PLANT ACCOUNTS, MATERIALS &amp; SUPPLIES—</b>				
A/C 1220 Materials & Supplies	\$0	\$0	\$0	0.00%
A/C 1402 RTB Stock	\$49,367	\$55,043	\$52,205	11.50%
Cash Working Capital	\$22,437	\$30,943	NA	37.91%
A/C 2690 Intangibles	\$0	\$0	\$0	0.00%
<b>TOTAL OTHER</b>	<b>\$71,804</b>	<b>\$85,986</b>	<b>\$78,895</b>	19.75%
<b>TOTAL TELEPHONE PLANT, OTHER PLANT &amp; CWC</b>	<b>\$4,152,143</b>	<b>\$4,173,755</b>	<b>\$4,162,949</b>	0.52%
<b>—RESERVES &amp; DEFERRALS</b>				
A/C 3100 Accum Depr-TeI Plt in Svc				
Support Assets	\$463,659	\$527,035	\$495,347	13.67%
COE - Switching	\$779,637	\$674,390	\$727,014	-13.50%
COE - Transmission	\$0	\$0	\$0	0.00%
Info Orig/Term Equip	\$46,491	\$46,976	\$46,735	1.05%
Cable & Wire Facilities	\$1,164,540	\$1,272,334	\$1,218,437	9.26%
Equal Access Accum Depr.	\$4,433	\$6,233	\$6,333	85.72%
A/C 3200 Accum Depr-Plant Future Use	\$0	\$0	\$0	0.00%
<b>TOTAL ACCUM DEPRECIATION TPIS</b>	<b>\$2,458,760</b>	<b>\$2,528,970</b>	<b>\$2,493,865</b>	2.86%
<b>— Customer Deposits</b>				
A/C 4040 Customer Deposits	\$0	\$0	\$0	0.00%
<b>— Deferred Income Taxes</b>				
A/C 4100 Net Current Def Op Inc Taxes	\$20,927	\$0	\$10,464	-100.00%
A/C 4340 Net Noncurrent Def OIC Taxes	\$16,014	\$25,521	\$20,768	59.37%
<b>TOTAL DEFERRED TAXES</b>	<b>\$36,941</b>	<b>\$25,521</b>	<b>\$31,231</b>	-30.91%
<b>TOTAL RESERVES &amp; DEFERRED TAXES</b>	<b>\$2,495,701</b>	<b>\$2,554,491</b>	<b>\$2,525,096</b>	2.36%
<b>TOTAL NET PLANT INCL CWC (Less A/C 4040)</b>	<b>\$1,656,442</b>	<b>\$1,619,264</b>	<b>\$1,637,853</b>	-2.24%

## Western Telephone Company

### EXPENSES

	1996	1997	% Change
<b>---PLANT SPECIFIC EXPENSES---</b>			
A/C 6110 Network Support Expenses			
Joint	\$0	\$0	0.00%
Direct Assignment	\$0	\$0	0.00%
A/C 6120 General Support Expenses			
Joint	\$32,513	\$24,999	-23.11%
Direct Assignment	\$0	\$0	0.00%
A/C 6210, 6220, 6230 Central Office Eqpt.	\$49,071	\$54,865	11.81%
A/C 6210 Equal Access Expense	\$0	\$0	0.00%
A/C 6310 IOT Equip Expenses			
Cat 1-Other IOT Eqpt Expense	\$512	\$154	-69.83%
Cat 2-Cust Prem Eqpt Expense	\$0	\$0	0.00%
A/C 6410 C&WF Expenses	\$72,729	\$81,846	12.54%
<b>TOTAL PLANT SPECIFIC EXPENSES</b>	<b>\$154,825</b>	<b>\$161,864</b>	<b>4.55%</b>
<b>---PLANT NON - SPECIFIC EXPENSES---</b>			
A/C 6510 Other Prop Plant & Eq Expense	\$0	\$0	0.00%
A/C 6530 Network Operations Expense	\$51,400	\$127,304	147.67%
A/C 6540 Access Expense (IX Carriers)	\$0	\$0	0.00%
A/C 6560 Depreciation and Amort Expenses			
Depreciation Expense TPIS			
Support Assets	\$68,933	\$64,072	-7.05%
COE-Switching	\$166,684	\$167,824	0.68%
COE-Equal Access Switching	\$3,800	\$8,233	116.66%
COE-Transmission	\$0	\$0	0.00%
Info Orig/Term Equip	\$0	\$0	0.00%
Cable & Wire Facilities	\$106,544	\$107,646	1.03%
A/C 6562 Property Held For Future Use	\$0	\$0	0.00%
A/C 6565 Amort Exp. - Other	\$0	\$0	0.00%
<b>TOTAL .LT NON-SPECIFIC EXPENSES</b>	<b>\$397,361</b>	<b>\$475,079</b>	<b>19.56%</b>

## Western Telephone Company

### EXPENSES

	1996	1997	% Change
<b>---CUSTOMER OPERATION EXPENSES---</b>			
A/C 6610 Marketing Expense	\$0	\$0	0.00%
A/C 6620 Services Expense			
Published Directory Listings:			
Classified	\$68,234	\$68,644	0.60%
Alpha	\$0	\$0	0.00%
Foreign	\$0	\$0	0.00%
Call Completion - Operator Assist	\$0	\$0	0.00%
All Other, Local Business Office Expense			
Cat 1 - LBOE EU Sv Order Prds	\$0	\$0	0.00%
Cat 1 - LBOE EU Prnt & Collect	\$0	\$0	0.00%
Cat 1 - LBOE EU Billing Inquiry	\$0	\$0	0.00%
Cat 1 - LBOE EU Coin Collect	\$0	\$0	0.00%
Cat 1 - LBOE EU End User Access	\$0	\$0	0.00%
Total Cat 1 LBOE	\$0	\$0	0.00%
Cat 2 Message Processing	\$0	\$0	0.00%
Cat 2 Other Billing & Collecting	\$0	\$0	0.00%
Cat 2 CABS	\$0	\$0	0.00%
Total Cat 2 LBOE	\$0	\$0	0.00%
Cat 3 Other LBOE	\$0	\$0	0.00%
<b>TOTAL CUSTOMER OPER. EXPENSE</b>	<b>\$68,234</b>	<b>\$68,644</b>	<b>0.60%</b>
<b>---CORPORATE OPERATIONS EXPENSES---</b>			
A/C 6710 Exec & Planning Expense			
All Other	\$40,786	\$40,946	0.39%
Direct Assignment	\$0	\$0	0.00%
A/C 6720 Gen'l & Administration Expense			
All Other	\$160,397	\$182,544	13.81%
Direct Assignment	\$0	\$0	0.00%
Interstate Amt. of Dr Assignment	\$0	\$0	0.00%
<b>TOTAL CORPORATE EXPENSE</b>	<b>\$201,183</b>	<b>\$223,490</b>	<b>11.09%</b>
<b>--- Operating Taxes Exc. ICT and Gross Receipts</b>			
A/C 7200 Operating Taxes Exc. ICT & Gross Receipts Taxes			
A/C 7240 Gross Receipts Taxes	\$22,003	\$33,371	51.67%
<b>TOTAL OPER. EXPENSE EXC. CONTRIB. &amp; ICT</b>	<b>\$821,603</b>	<b>\$929,077</b>	<b>13.08%</b>

## Western Telephone Company

### EXPENSES

	1996	1997	% Change
<b>--- Non-operating Income &amp; Expenses</b>			
A/C 7300 Non-operating Income & Expenses			
Funds Used During Construction	\$0	\$0	0.00%
Contributions	\$0	\$0	0.00%
<b>--- Interest &amp; Related Items</b>			
A/C 7500 Interest & Related Items			
A/C 7510 Interest On Funded Debt	\$52,597	\$141,195	168.45%
A/C 7540 Interest on Customer Deposits	\$0	\$0	0.00%
<b>--- Miscellaneous items</b>			
Investment Tax Credit Amortization	\$4,282	\$4,282	0.00%
Capitalized Payroll	\$0	\$0	0.00%
Depreciation Adjustments	\$0	\$0	0.00%

### Summary of Operating Expenses

<b>Total Plant Specific Expenses</b>	\$154,825	\$161,864	4.55%
<b>Total Non-Plant Specific Expenses</b>	\$397,361	\$475,079	19.56%
<b>Total Customer Operating Expenses</b>	\$68,234	\$68,644	0.60%
<b>Total Corporate Expenses</b>	\$201,183	\$223,490	11.09%
A/C 7200 Oper. Taxes Excluding ICT	\$0	\$0	0.00%
<b>Contributions</b>	\$0	\$0	0.00%
<b>Total Operating Expenses ( Excl. ICT)</b>	<u>\$821,603</u>	<u>\$929,077</u>	13.08%

## Western Telephone Company

### INVESTMENT & EXPENSE ADJUSTMENTS

	PRGRM LINE #	1997 AS ACCOUNTED	DEBITS	CREDITS	COST STUDY INPUTS
<b>—GENERAL SUPPORT FACILITIES—</b>					
AC 2110 Land & Support Assets					
Support Assets	92	\$075,687		(\$29,189) 2	\$796,498
Land	93	\$6,815		(\$372) 2	\$6,443
<b>TOTAL GSF</b>		<b>\$82,502</b>	<b>\$0</b>	<b>(\$29,561)</b>	<b>\$802,941</b>
<b>—CENTRAL OFFICE EQUIPMENT—</b>					
AC 2210 COE-Switching					
Cat 2-Tandem Switching	98	\$0			\$0
Cat 3-Equal Access Investment	99	\$11,400			\$11,400
Cat 3-Local Switching	100	\$1,342,707	\$902,093 1	(\$1,342,707) 1	\$902,093
AC 2230 COE-Transmission					
Cat 4 1-Exchange Circuit					
4 11 Exch Wideband	104	\$0			\$0
4 12 Ex Tk EAS	105	\$0			\$0
4 13 Ex Line	106	\$0	\$326,134 1		\$326,134
Cat 4 2-Interexchange					
4 22 Interexchange Wideband	108	\$0			\$0
4 23 All Other	109	\$0	\$52,641 1		\$52,641
Cat 4 3-Host/Remote					
Joint	111	\$0	\$61,839 1		\$61,839
W/TS	112	\$0			\$0
<b>TOTAL COE</b>		<b>\$1,354,107</b>	<b>\$1,342,707</b>	<b>(\$1,342,707)</b>	<b>\$1,354,107</b>
<b>—INFORMATION ORIG/TERM EQUIPMENT —</b>					
AC 2310 Info Orig/Term Equipment					
Cat 1-Other IOT Equip	116	\$5,644		(\$5,644) 8	\$0
Direct Assignment	117	\$0			\$0
Cat 2-Cost Premises Equip	118	\$41,750		(\$41,750) 3	\$0
<b>TOTAL IOT</b>		<b>\$47,394</b>	<b>\$0</b>	<b>(\$47,394)</b>	<b>\$0</b>

## Western Telephone Company

### INVESTMENT & EXPENSE ADJUSTMENTS

	PRGRM LINE #	1997 AS ACCOUNTED	DEBITS	CREDITS	COST STUDY INPUTS	
<b>---CABLE &amp; WIRE FACILITIES---</b>						
A/C 2410 Cable & Wire Facilities						
	Cat 1-Exch Line Cat. 1-3	122	\$1,721,231	\$1,447,109 4	(\$1,721,231) 4	\$1,447,109
	Cat 2 Wideband & Exch Trunk					
	Wideband Exchange	123	\$0			\$0
	E.A.S. Trunk	124	\$0	\$32,128 4		\$32,128
	Cat 3 Interexchange Trunk					
	Wideband	125	\$0			\$0
	Interexchange Trunk	126	\$0	\$161,497 4		\$161,497
	Cat 4-Host/Remote C&WF					
	Joint	129	\$0	\$80,497 4		\$80,497
	WATS	130	\$0			\$0
	<b>TOTAL CWF</b>		<u>\$1,721,231</u>	<u>\$1,721,231</u>	<u>(\$1,721,231)</u>	<u>\$1,721,231</u>
	<b>TOTAL TPIS</b>		<u>\$3,955,234</u>	<u>\$3,063,938</u>	<u>(\$3,140,893)</u>	<u>\$3,878,279</u>
	A/C 2002 Prop. Held for Future Use	133	\$0			\$0
	A/C 2003 Pn Under Construction	135	\$128,821			\$128,821
	A/C 2005 Telephone Plant Adjustment	138	\$0			\$0
	<b>TOTAL PLANT</b>		<u>\$4,084,055</u>	<u>\$3,063,938</u>	<u>(\$3,140,893)</u>	<u>\$4,007,100</u>
<b>---OTHER PLANT ACCOUNTS, MATERIALS &amp; SUPPLIES---</b>						
	A/C 1220 Materials & Supplies	144	\$0			\$0
	A/C 1402 RTB Stock	146	\$52,205			\$52,205
	Cash Working Capital	148	\$30,943			\$30,943
	A/C 2690 Intangibles	150	\$0			\$0
	<b>TOTAL TELEPHONE PLANT</b>		<u>\$4,167,203</u>	<u>\$3,063,938</u>	<u>(\$3,140,893)</u>	<u>\$4,090,248</u>

## Western Telephone Company

## INVESTMENT &amp; EXPENSE ADJUSTMENTS

	PRGRM LINE #	1997 AS ACCOUNTED	DEBITS	CREDITS	COST STUDY INPUTS
<b>—RESERVES &amp; DEFERRALS—</b>					
A/C 3100 Accum Depr-Tel Plt in Svc					
Support Assets	157	\$495,347		(\$11,282) 3	\$484,065
COE - Switching	158	\$727,014	\$488,181 5	(\$727,014) 5	\$488,181
COE - Transmission	159	\$0	\$238,832 5		\$238,832
Info Orig/Term Equip	160	\$46,735		(\$46,735) 8	\$0
Cable & Wire Facilities	161	\$1,218,437			\$1,218,437
Equal Access Accum Depr	162	\$6,333			\$6,333
A/C 3200 Accum Depr-Plant Future Use					
		\$0			\$0
<b>TOTAL ACCUM DEPRECIATION TPIS</b>		<u>\$2,493,866</u>	<u>\$727,014</u>	<u>(\$785,031)</u>	<u>\$2,435,849</u>
<b>—CUSTOMER DEPOSITS</b>					
A/C 4040 Customer Deposits	177	\$0			\$0
<b>—DEFERRED INCOME TAXES</b>					
A/C 4100 Net Current Def Op Inc Taxes	165	\$10,464			\$10,464
A/C 4340 Net Noncurrent Def OBC Taxes	166	\$20,768			\$20,768
<b>TOTAL RESERVES &amp; CUST DEPOSITS</b>		<u>\$2,525,098</u>	<u>\$727,014</u>	<u>(\$785,031)</u>	<u>\$2,467,081</u>
<b>TOTAL NET PLANT</b>		<u>\$1,642,105</u>	<u>\$2,336,928</u>	<u>(\$2,355,862)</u>	<u>\$1,623,167</u>

10.010.0415

**START**

**OF**

**RETAKE**



## Western Telephone Company

### INVESTMENT & EXPENSE ADJUSTMENTS

	PRGRM LINE #	1997 AS ACCOUNTED	DEBITS	CREDITS	COST STUDY INPUTS
<b>—RESERVES &amp; DEFERRALS—</b>					
A/C 3100 Accum Dep-Tel Plt in Svc					
Support Assets	157	\$495,347		(\$11,282) 3	\$484,065
COE - Switching	158	\$727,014	\$488,181 5	(\$727,014) 5	\$488,181
COE - Transmission	159	\$0	\$238,832 5		\$238,832
Info Orig/Term Equip	160	\$46,735		(\$46,735) 8	\$0
Cable & Wire Facilities	161	\$1,218,437			\$1,218,437
Equal Access Accum Dtrpt	162	\$6,333			\$6,333
A/C 3200 Accum Dep-Plant Future Use		\$0			\$0
<b>TOTAL ACCUM DEPRECIATION TPIS</b>		<b>\$2,491,866</b>	<b>\$727,014</b>	<b>(\$785,031)</b>	<b>\$2,415,849</b>
<b>—CUSTOMER DEPOSITS</b>					
A/C 4040 Customer Deposits	177	\$0			\$0
<b>—DEFERRED INCOME TAXES</b>					
A/C 4100 Net Current Def Op Inc Taxes	165	\$10,464			\$10,464
A/C 4340 Net Noncurrent Def OIC Taxes	166	\$20,768			\$20,768
<b>TOTAL RESERVES &amp; CUST DEPOSITS</b>		<b>\$2,525,098</b>	<b>\$727,014</b>	<b>(\$785,031)</b>	<b>\$2,467,081</b>
<b>TOTAL NET PLANT</b>		<b>\$1,642,105</b>	<b>\$2,336,924</b>	<b>(\$2,355,867)</b>	<b>\$1,623,167</b>

440-000-04-10

**END**

**OF**

**RETAKE**

## Western Telephone Company

### INVESTMENT & EXPENSE ADJUSTMENTS

	PRGRM LINE #	1997 AS ACCOUNTED	DEBITS	CREDITS	COST STUDY INPUTS
<b>—PLANT SPECIFIC EXPENSES—</b>					
A/C 6110 Network Support Expenses					
Joint	196	\$0			\$0
Direct Assignment	197	\$0			\$0
A/C 6120 General Support Expenses					
Joint	200	\$24,999		(\$2,177) 2	\$22,822
Direct Assignment	201	\$0			\$0
A/C 6210, 6220, 6230 Central Office Eqpt	203	\$54,865			\$54,865
A/C 6210 Equal Access Expense	204	\$0			\$0
A/C 6310 IOT Equip Expenses					
Cat 1-Other IOT Eqpt Expense	206	\$154		(\$154) 8	\$0
Cat 2-Cust Prem Eqpt Expense	207	\$0			\$0
A/C 6410 C&WF Expenses	209	\$81,846			\$81,846
<b>TOTAL PLANT SPECIFIC EXPENSES</b>		<b>\$161,864</b>	<b>\$0</b>	<b>(\$2,331)</b>	<b>\$159,533</b>
<b>—PLANT NON - SPECIFIC EXPENSES—</b>					
A/C 6510 Other Prop Plant & Eq Expense	212	\$0			\$0
A/C 6530 Network Operations Expense	214	\$127,304			\$127,304
A/C 6540 Access Expense (IX Carriers)	216	\$0			\$0
A/C 6560 Depreciation and Amort Expenses					
Depreciation Expense TPIS					
Support Assets	220	\$64,072		(\$851) 2	\$63,221
COE-Switching	221	\$167,824	\$111,492 5	(\$167,874) 5	\$111,492
Equal Access Depreciation Expense	222	\$8,233			\$8,233
COE-Transmission	223	\$0	\$56,331 5		\$56,331
Info Orig/Term Equip	224	\$0			\$0
Cable & Wire Facilities	225	\$107,646			\$107,646
A/C 6562 Property Held For Future Use	226	\$0			\$0
A/C 6565 Amort Exp. - Other	227	\$0			\$0
<b>TOTAL PLT NON-SPECIFIC EXPENSES</b>		<b>\$475,079</b>	<b>\$167,824</b>	<b>(\$168,675)</b>	<b>\$474,228</b>

## Western Telephone Company

### INVESTMENT & EXPENSE ADJUSTMENTS

	PRGRM LINE #	1997 AS ACCOUNTED	DEBITS	CREDITS	COST STUDY INPUTS
<b>—CUSTOMER OPERATION EXPENSES—</b>					
A/C 6610 Marketing Expense	230	\$0			\$0
A/C 6620 Services Expense					
Published Directory Listings					
Classified	235	\$68,644		(\$68,644) 6	\$0
Alpha	236	\$0	\$1,384	6	\$1,384
Foreign	237	\$0			\$0
Call Completion - Operator Assist	238	\$0	\$1,915	6	\$1,915
All Other, Local Business Office Expense					
Cat 1 - LBOE EU Sv Order Proc	239	\$0	\$10,899	6	\$10,899
Cat 1 - LBOE EU Print & Collect	240	\$0	\$18,942	6	\$18,942
Cat 1 - LBOE EU Billing Inquiry	241	\$0	\$2,832	6	\$2,832
Cat 1 - LBOE EU Com Collect	242	\$0	\$300	6	(\$300) 6
Cat 1 - LBOE EU End User Access	243	\$0			\$0
Total Cat 1 LBOE		\$0	\$32,973	6	(\$300)
Cat 2 Message Processing	245	\$0	\$6,426	6	\$6,426
Cat 2 Other Billing & Collecting	246	\$0	\$8,014	6	\$8,014
Cat 2 CABS	247	\$0	\$17,041	6	\$17,041
Total Cat 2 LBOE		\$0	\$31,481	6	\$0
Cat 3 Other LBOE	249	\$0	\$145	6	\$145
<b>TOTAL CUSTOMER OPEX EXPENSE</b>		<b>\$68,644</b>	<b>\$67,808</b>	<b>6</b>	<b>(\$68,944)</b>
<b>—CORPORATE OPERATIONS EXPENSES—</b>					
A/C 6710 Exec & Planning Expense					
All Other	253	\$40,946			\$40,946
Direct Assignment	254	\$0			\$0
A/C 6720 Gen'l & Administration Expense					
All Other	259	\$182,544		(\$36,599) 7	\$145,945
Direct Assignment	260	\$0	\$36,599	7	\$36,599
Interstate Ant. of Dr Assignment	263	\$0	\$15,881	7	\$15,881
<b>TOTAL CORPORATE EXPENSE</b>		<b>\$223,490</b>	<b>\$36,599</b>	<b>7</b>	<b>(\$36,599)</b>

## Western Telephone Company

### INVESTMENT & EXPENSE ADJUSTMENTS

	PRGRM LINE #	1997 AS ACCOUNTED	DEBITS	CREDITS	COST STUDY INPUTS
<b>7200 Operating Taxes Exc. ICT</b>					
A/C 7200 Operating Taxes Exc. ICT & Gross Receipts	265	\$0	\$291.10		\$291
A/C 7240 Gross Receipts Taxes		\$33,371			\$33,371
<b>TOTAL OPER. EXPENSE EXC. CONTRIB. &amp; ICT</b>		<u>\$929,077</u>	<u>\$272,612</u>	<u>(\$276,549)</u>	<u>\$925,140</u>
<b>--- Non-operating Income &amp; Expenses</b>					
A/C 7300 Non-operating Income & Expenses					
Funds Used During Construction	180	\$0			\$0
Contributions	181	\$0			\$0
<b>--- Interest &amp; Related Items</b>					
A/C 7500 Interest & Related Items					
A/C 7510 Interest On Funded Debt	185	\$141,195			\$141,195
A/C 7540 Interest on Customer Deposits	186	\$0			\$0
<b>--- Miscellaneous Items</b>					
Investment Tax Credit Amortization	187	\$4,282			\$4,282
Capitalized Payroll	189	\$0			\$0
Depreciation Adjustments	191	\$0			\$0

#### Summary of Operating Expenses

<b>Total Plant Specific Expenses</b>	\$161,864	\$0	(\$2,331)	\$159,533
<b>Total Non-Plant Specific Expenses</b>	\$475,079	\$167,824	(\$168,675)	\$472,228
<b>Total Customer Operating Expenses</b>	\$68,644	\$67,898	(\$68,944)	\$67,598
<b>Total Corporate Expenses</b>	\$223,490	\$36,599	(\$36,599)	\$223,490
<b>A/C 7200 Oper. Taxes Excluding ICT</b>	\$0	\$291	\$0	\$291
<b>Contributions</b>	\$0	\$0	\$0	\$0
<b>Total Operating Expenses ( Excl. ICT)</b>	<u>\$929,077</u>	<u>\$272,612</u>	<u>(\$276,549)</u>	<u>\$925,140</u>

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**Western Telephone Company**

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**INVESTMENT & EXPENSE ADJUSTMENTS**

PRGRM LINE #	1997 AS ACCOUNTED	DEBITS	CREDITS	COST STUDY INPUTS
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**Notes: Adjustments to Accounted Data**

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- Note 1: Adjustments for Common & Power Investment based on CPR records
- Note 2: Land and Building adjustment for Non-Regulated space
- Note 3: Adjustment for Non-Regulated Investment
- Note 4: Adjustments for Interexchange & Host/Remote OSP Investment
- Note 5: Adjustment of Reserve & Depreciation Expense associated with CPR Adjustments
- Note 6: Distribution of Account 6610 & 6620 based on time study (1997)
- Note 7: Direct assignment of TELECOM expenses
- Note 8: Payphone Deregulation per South Dakota Rules
- Note 9: Reclassify TRS to Account 6620 Cat 3
- Note 10: FCC Reg Fee, Refer NECA letter dated 8/19/97



CENTRAL OFFICE EQUIPMENT COSTS (AVERAGE)

Company Western Telephone Company

Study Date 1/1/97 - 12/31/97

COE Categories:	Total COE Book Costs as of 12/31/96	Total COE Book Costs as of 12/31/97	Average Book Costs
Category 2			\$0
Category 3	\$920,916	\$906,069	\$913,493
Category 4.11			\$0
Category 4.12			\$0
Category 4.13	\$309,723	\$342,545	\$326,134
Category 4.22			\$0
Category 4.23	\$68,298	\$36,983	\$52,641
Category 4.3	\$76,895	\$46,782	\$61,839
Total COE	\$1,375,834	\$1,332,380	\$1,354,107



BURIED CABLE BREAKDOWN

Company Western Telephone Company

Study Dates 1/1/97-12/31/97

	Category 1	Category 2	Category 3	Category 4	Total C&W
1996 Total	<u>\$1,468,461</u>	<u>\$0</u>	<u>\$199,250</u>	<u>\$74,872</u>	<u>\$1,742,583</u>
1997 Total	<u>\$1,455,758</u>	<u>\$64,256</u>	<u>\$123,744</u>	<u>\$86,121</u>	<u>\$1,729,879</u>
Average	<u>\$1,462,109</u>	<u>\$32,128</u>	<u>\$161,497</u>	<u>\$80,497</u>	<u>\$1,736,231</u>

\* Special study to identify Cat 3 for study

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COMPANY: WESTERN TELEPHONE COMPANY

DISTRIBUTION OF ACCOUNT 6610 & 6620

ACCT NO	TIME STUDY HOURS	% TOTAL HOURS	DISTRIBUTION		DISTRIBUTED EXPENSE
			OF UNIDENTIFIE	IDENTIFIED EXPENSE	
6610	MARKETING EXPENSE				\$0
6620	PUBLISHED DIRECTORY ALPHA				\$1,384
6620	CALL COMPLETION				\$1,915
6620	END USER SERVICE ORDER PROCESSING	38.17	31.72%	\$10,899	\$10,899
6620	END USER PAYMENT COLLECTION	66.33	55.12%	\$18,942	\$18,942
6620	END USER BILLING INQUIRY	9.92	8.24%	\$2,832	\$2,832
6620	END USER COIN COLLECTION	3.67	3.05%	\$1,047	\$1,047
6620	END USER ACCESS	0.00	0.00%	\$0	\$0
6620	MESSAGE PROCESSING	0.00	0.00%	\$0	\$6,426
6620	CABS	2.25	1.87%	\$643	\$16,399
6620	OTHER BILLING & COLLECTION	0.00	0.00%	\$0	\$8,014
6620	TRS FEE	0.00	0.00%	\$0	\$145.00
	TOTAL	120.33	100.00%	\$34,362	\$34,282
	TOTAL REGULATED				\$67,898

Non-Reg = \$746

6620 AS ACCOUNTED	\$68,644
IDENTIFIED EXP	(\$34,282)
UNIDENTIFIED TOTAL	\$34,362

## WESTERN TELEPHONE COMPANY

## ACCOUNT 8623 SPLIT OF MACC STATEMENT

## ASSIGNMENT

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	CABS	PROCESSING	Other
CABS	\$859.04	\$859.04	\$859.04	\$859.04	\$889.04	\$889.04	\$889.04	\$889.04	\$889.04	\$889.04	\$849.04	\$843.04	\$10,468.48	\$10,468.48		
PURCHASE ORDER PRDGD COST																\$0.00
TOLL MESSAGE	\$279.25	\$342.18	\$292.40	\$232.97	\$278.43	\$274.95	\$294.68	\$276.35	\$287.73	\$272.30	\$262.79	\$273.37	\$3,347.70			\$3,347.70
CUSTOMER STATEMENTS	\$346.50	\$346.50	\$343.53	\$342.87	\$343.20	\$348.48	\$348.48	\$351.12	\$351.78	\$352.11	\$351.76	\$349.81	\$4,177.14			\$4,177.14
RATING	\$131.11	\$166.90	\$132.54	\$114.70	\$130.82	\$125.69	\$152.69	\$155.22	\$156.66	\$144.73	\$138.85	\$138.59	\$1,688.50			\$1,688.50
MONTHLY UPSURCHARGE	\$30.45	\$24.40	\$19.31	\$22.86	\$34.95	\$14.25	\$24.48	\$30.46	\$34.79	\$36.71	\$35.15	\$34.85	\$345.61	\$345.61		\$1,688.50
PROCESSING FEE OTHER CXR	\$78.80	\$92.22	\$83.84	\$75.19	\$86.38	\$83.81	\$88.97	\$108.38	\$116.46	\$109.55	\$110.31	\$111.79	\$1,155.80	\$1,155.80		\$1,155.80
MONTHLY NECA REPORTING	\$90.00	\$90.00	\$90.00	\$90.00	\$90.00	\$90.00	\$90.00	\$90.00	\$90.00	\$90.00	\$90.00	\$90.00	\$1,080.00	\$1,080.00		\$1,080.00
MONTHLY FEE TO AT&T	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$300.00	\$300.00		\$300.00
MONTHLY B AC	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$180.00	\$180.00		\$180.00
DATA LINE COM FOR LAMA	\$32.70	\$38.89	\$32.54	\$49.25	\$49.25	\$49.25	\$49.25	\$48.02	\$55.35	\$51.87	\$53.86	\$57.57	\$554.04	\$563.39	\$281.70	\$281.70
DIRECT BILLING OF SPECIAL CK	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$360.00	\$360.00		\$360.00
CUSTOMER STATEMENT POSTA	\$285.50	\$273.11	\$281.33	\$286.33	\$309.70	\$284.48	\$268.23	\$286.06	\$273.83	\$281.82	\$269.73	\$270.38	\$3,350.50			\$3,350.50
ORIGINAL FICHE	\$54.15	\$99.75	\$68.85	\$83.50	\$51.30	\$54.15	\$54.15	\$58.85	\$57.00	\$57.00	\$54.15	\$25.65	\$712.50	\$712.50		\$712.50
MONTHLY SOFTWARE CHGS	\$72.81	\$72.81	\$72.81	\$72.81	\$72.81	\$72.81	\$72.81	\$72.81	\$72.81	\$72.81	\$72.81	\$72.81	\$874.52	\$437.46	\$437.46	\$437.46
SHIPPING	\$5.78	\$17.25	\$11.50	\$12.00	\$12.00	\$12.00	\$12.00	\$18.00	\$12.00	\$12.00	\$6.00	\$142.50	\$142.50			\$142.50
STATE SALES TAX	\$44.63	\$65.36	\$59.19	\$57.38	\$61.19	\$58.89	\$60.87	\$62.72	\$60.80	\$60.04	\$58.89	\$57.65	\$707.61	\$88.09	\$119.32	\$148.81
LOCAL SALES TAX	\$11.16	\$16.34	\$14.80	\$14.85	\$15.30	\$14.72	\$15.22	\$15.68	\$15.20	\$15.01	\$14.72	\$14.41	\$176.91	\$21.52	\$26.87	\$37.20
1995 W2 REQUESTS			\$19.24										\$19.24			\$19.24
CAL SOFTWARE DATA CONV													\$0.00			\$0.00
AUTH TO PAY LETTERS PRINTED													\$0.00			\$0.00
REPAIR RAN DIAGNOSTICS													\$0.00			\$0.00
TECH SUPPORT-VIRUS DETECTED					\$30.00	\$15.00							\$90.00	\$135.00		\$135.00
MAIL AUTOMATION SOFTWARE													\$0.00			\$0.00
3COM NETWORK BOARD													\$0.00			\$0.00
SET UP FEE DIR BILL OF SP CKY					\$4.75	\$4.29	\$1.90	\$0.50	\$0.39	\$0.40	\$2.34	\$0.31	\$4.00	\$0.00		\$4.00
LINE PROCESSING													\$0.00			\$0.00
DATA TRANSMISSION FEE	\$30.98	\$38.22	\$32.84	\$24.52	\$30.86	\$31.35	\$28.89	\$24.29	\$25.53	\$25.99	\$25.29	\$27.77	\$345.53	\$172.77	\$172.77	\$172.77
6 MONTH TOLL STUDY				\$181.23									\$181.23			\$181.23
SUB-TOTAL	\$1,532.91	\$1,715.81	\$1,583.84	\$1,506.31	\$1,564.55	\$1,491.21	\$1,523.70	\$1,568.49	\$1,546.95	\$1,527.38	\$1,497.85	\$1,559.42	\$18,588.62			\$18,588.62
CABS	\$859.04	\$859.04	\$859.04	\$859.04	\$889.04	\$889.04	\$889.04	\$889.04	\$889.04	\$889.04	\$849.04	\$843.04	\$10,468.48			\$10,468.48
	\$2,477.93	\$2,619.07	\$2,464.96	\$2,371.10	\$2,530.08	\$2,454.06	\$2,488.83	\$2,535.93	\$2,511.99	\$2,491.47	\$2,420.50	\$2,480.52	\$29,985.44	\$15,104.42	\$6,425.62	\$8,013.66
AMOUNT TAXED ON MACC STATEMENT													\$37,221.06	\$4,528.33	\$6,276.47	\$7,827.64
PERCENT OF TOTAL BILLED													12.17%	16.66%	21.03%	
SHARE OF STATE TAXES													\$86.69	\$119.32	\$148.81	
SHARE OF LOCAL TAXES													\$21.52	\$29.83	\$37.20	

US WEST NETTING STATEMENT - CABS \$1,294.47

TOTAL CABS \$16,398.89

## WESTERN TELEPHONE COMPANY

## 6620 EXPENSES

1996

from US West Netting Statement

	6620		
	Call		
	Completion	CABS	ALPHA
Jan	\$169.86	\$119.16	\$117.25
Feb	\$171.74	\$132.41	\$118.65
Mar	\$224.32	\$137.56	\$116.20
Apr	\$134.70	\$113.08	\$93.80
May	\$148.67	\$124.90	\$112.00
Jun	\$186.62	\$130.87	\$106.40
Jul	\$140.87	\$117.73	\$114.80
Aug	\$158.90	\$102.70	\$103.95
Sep	\$220.64	\$108.63	\$133.00
Oct	\$181.59	\$107.39	\$259.70
Nov	\$177.16	\$100.04	\$108.15
Dec			
Total	\$1,915.07	\$1,294.47	\$1,383.90



COMPANY WESTERN TELEPHONE COMPANY  
1997

04/21/98

FACTORS	IS-ER	IS-RA	ST-ER	ST-RA	LOCAL
SLU	0.259059	X	0.000268	0.259907	0.480766
SPF	0.250000	X	0.000258	0.249742	0.500000
WEIGHTED DEM	0.777178	X	0.000075	0.072747	0.150000
CONVERSATION MINUTES	0.498925	X	0.000516	0.500559	X
CONVERSATION MINUTE MILES	0.498925	X	0.000516	0.500559	X
HOST REMOTE MILE	0.251888	X	0.000223	0.239312	0.508577

COMPANY: WESTERN TELEPHONE COMPANY  
1997

SLU DEVELOPMENT

TOTAL COMPANY	IS-ER	IS-RA	ST-ER	ST-RA	EXCHANGE	TOTAL
FGC	1,646,021	2,987	3,184	2,605,864	5,712,049	9,970,105
FGA, FGB, INT 800	1,428,914	0	0	482,130	0	1,911,044
SLU MOU	3,074,935	2,987	3,184	3,087,994	5,712,049	11,881,149
TOT COMPANY SLU	0.258808	0.000251	0.000267988	0.259907	0.4807657	1.000000



COMPANY WESTERN TELEPHONE COMPANY  
1997

SPF DEVELOPMENT

FROZEN SUBSCRIBER PLANT FACTOR (SPF) 1981  
Company WESTERN TELEPHONE COMPANY  
DATE PRINTED 04/21/98

1	INTERSTATE	0.250000
2	INTRASTATE	0.250000
3	TOLL	0.500000
4	LOCAL	0.500000

PHASED INTERSTATE SUBSCRIBER PLANT FACTOR (SPF) TO 25%  
PART 36.154

	FROZEN	X	+	INTERSTA SPF	LOCAL SPF	
5	1986	0.250000	0.875000	0.031250	0.250000	1986
6	1987	0.250000	0.750000	0.062500	0.250000	1987
7	1988	0.250000	0.625000	0.093750	0.250000	1988
8	1989	0.250000	0.500000	0.125000	0.250000	1989
9	1990	0.250000	0.375000	0.156250	0.250000	1990
10	1991	0.250000	0.250000	0.187500	0.250000	1991
	1992	0.250000	0.125000	0.218750	0.250000	1992
11	1993 AND AFTER				0.250000	1993

SINCE THE INTRASTATE TOLL SPF IS FROZEN BASED ON 1981,  
THE SHIFT IS TO OR FROM LOCAL.

	ST-ER	ST-RA	SLU MIN	% TOTAL	SPF
			3184	0.001030	0.000258
			3087994	0.998970	0.249742
			-----	-----	-----
			3091178	1.000000	0.250000
LOCAL					0.500000

COMPANY WESTERN TELEPHONE COMPANY  
1997

PHASED DEM FACTORS  
INTERSTATE

(PART 36.125 (f))

			ADJUSTMENT FACTOR.	
1	ER	0.258808	3	0.776424
2	RA	0.000251	3	0.000754
3	TOTAL	0.259059		0.777178

4 STUDY WIEGHTED DEM 0.777178

		STUDY YEAR	1997
5	INTERSTATE B COMP	MINUTES	0.777178
6	INTRASTATE (1 - LINE 6)		0.222822

		WEIGHT FACTOR	UNADJ DEM	ADJ FACTOR	WEIGHTED DEM
7	ER	0.000268	2.000000	0.000536	0.001030
8	RA	0.259907	2.000000	0.519814	0.998970
9	TOTAL	0.260175		0.520350	1.000000

10	TOTAL INTERSTATE	0.777178
11	TOTAL LDS ER	0.000075
12	TOTAL LDS RA	0.072747
13	TOTAL WIEGHTED DEM	<u>0.850000</u>

	WEIGHTED DEM FOR COST STUDY	
14	TOTAL INTERSTATE	0.777178
15	TOTAL LDS ER	0.000075
16	TOTAL LDS RA	0.072747
17	LOCAL	0.150000

COMPANY WESTERN TELEPHONE COMPANY  
1997

CM STUDY FACTORS

	IS-ER	IS-RA	ST-ER	ST-RA	TOTAL
SLU TOLL MINUTES	3,074,935	2,987	3,184	3,087,994	6,169,100
CM FACTOR	0.498441	0.000484	0.000516	0.500559	1.000000

CMM STUDY FACTORS	LDI ER	LDS ER	LDS ER	LDS RA	TOTAL
SLU TOLL MINUTES	3,074,935	2,987	3,184	3,087,994	6,169,100
AVERAGE ROUTE MILES	26.90	26.90	26.90	26.90	
MINUTE MILES	82,715,752	80,350	85,650	83,067,039	165,948,790
CMM FACTOR	0.498441	0.000484	0.000516	0.500559	1.000000

COMPANY WESTERN TELEPHONE COMPANY  
1997

HOST REMOTE STUDY

	IS-ER	IS-RA	ST-ER	ST-RA	LOCAL *	TOTAL
ORIENT SLU MINUTES	499,693	157	599	507,518	0	1,007,967
MILES	11.6	11.6	11.6	11.6	11.6	
MOU MILES	5,796,439	1,821	6,948	5,887,209	0	11,692,417
CRESBARD SLU MINUTES	594,845	349	429	544,909	1,837,986	
MILES	18.4	18.4	18.4	18.4	18.4	
MOU MILES	10,945,148	6,422	7,894	10,026,326	33,818,936	54,804,724
TOTAL COMPANY MOUM	16741587	8242.8	14842	15913534	33818936	66,497,142
MOUM FACTORS	0.251764	0.000124	0.000223	0.239312	0.5065773	1.000000

\* EAS TRAFFIC ONLY

## COMPANY WESTERN TELEPHONE COMPANY

1987

## ACCESS MINUTES

CATEGORY	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	Total usage
AFTRD Callers (Except US West & Express)	175,156	198,691	183,267	126,468	82,466	83,610	87,542	88,790	122,242	179,664	128,662	134,488	1,528,337	1,646,021
INTRASTATE	871	797	64	64	86	85	25	28	80	26	44	41	2,276	3,184
INTRASTATE	153	5	5	5	5	5	5	5	5	5	5	5	15	157
INTRASTATE	29,817	43,025	38,127	33,549	125,547	121,214	119,965	114,270	128,350	86,087	80,342	105,234	1,526,027	1,29,849
US WEST	127	185	144	144	202	144	139	64	96	63	69	113	1,444	1,545
INTRASTATE	60,655	83,706	64,755	53,273	62,002	51,142	51,071	47,860	48,440	48,377	46,141	29,708	646,383	601,633
EXPRESS	73	89	24	24	199	116	144	65	98	42	73	110	1,382	1,275
INTRASTATE	70,645	84,205	69,584	52,097	68,248	60,373	59,080	28,665	28,676	56,105	52,303	17,695	732,877	784,285
INTRA-STATE NEW BRG	179,338	146,980	140,991	89,012	114,337	112,835	117,882	89,640	124,640	83,426	101,627	83,919	1,339,322	1,618,114
INTRASTATE	22,438	31,632	18,944	33,241	30,845	48,475	38,262	41,540	40,691	41,522	53,167	43,240	460,389	482,136
TOTAL	397,782	548,073	524,033	311,764	202,205	208,034	208,507	184,230	327,135	523,033	330,102	344,444	4,000,853	3,077,252
INTRASTATE	164,746	217,454	191,797	129,484	78,449	278,237	248,929	232,642	340,212	237,817	241,399	264,431	2,618,853	2,414,444
INTRASTATE	481	187,797	283,465	218,449	248,489	248,489	248,489	248,489	248,489	248,489	248,489	248,489	2,484,489	2,484,489
INTRASTATE	183,441	248,489	183,441	183,441	183,441	183,441	183,441	183,441	183,441	183,441	183,441	183,441	1,834,441	1,834,441
TOTAL MONTHS	478,539	527,477	516,225	309,218	434,718	424,831	462,578	421,156	423,376	544,628	471,763	423,278	5,133,137	4,168,107
													1,181,150	1,181,150
													1,427,112	1,427,112

Total office usage

EAS included in total



0										
FAULKTON										
84	ORIG TOLL	3+10+11)	4,438	5,180	6,928	6,757	6,322	5,798	5,005	40,428
85	TERM TOLL	17-18-19)	4,957	6,622	5,965	5,575	6,335	5,632	6,417	41,502
86	TOTAL TOLL	20+21)	9,395	11,802	12,893	12,332	12,657	11,430	11,422	81,930
87	ORIG EAS	(LN 2)	0	0	0	0	0	0	0	0
88	INTRA/OFFICE	(LN 1)	9,403	7,540	11,367	10,233	11,090	10,760	9,847	70,240
89	MISC	6+9+12+14+15)	92	72	117	100	120	125	188	813
90	TOTAL LOCAL	23+24+25)	9,495	7,612	11,484	10,333	11,210	10,885	10,035	71,053
TOTAL OFFICE USAGE			18,890	19,414	24,377	22,665	23,867	22,315	21,457	152,895
%TOLL OF TOTAL			0.497353	0.607912	0.528900	0.544099	0.530314	0.512212	0.532320	0.535550
%EXCHANGE OF TOTAL			0.502647	0.392088	0.471100	0.455901	0.469686	0.487788	0.467680	0.464450
%EAS OF LOCAL			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
ORIENT										
91	ORIG TOLL		3,900	5,033	4,683	5,308	4,647	4,545	4,282	32,398
92	TERM TOLL		1,292	1,515	1,392	1,845	1,428	1,398	1,533	10,403
93	TOTAL TOLL	0	5,192	6,548	6,075	7,153	6,075	5,943	5,815	42,801
94	ORIG EAS		0	0	0	0	0	0	0	0
95	INTRA/OFFICE		1,660	2,120	1,883	2,073	1,803	2,273	2,803	14,617
96	MISC		38	57	42	45	42	53	50	327
97	TOTAL LOCAL		1,698	2,177	1,925	2,118	1,845	2,326	2,853	14,944
TOTAL OFFICE USAGE			6,890	8,725	8,000	9,271	7,920	8,269	8,668	57,745
%TOLL OF TOTAL			0.753556	0.750487	0.759375	0.771546	0.767045	0.718708	0.670858	0.741207
%EXCHANGE OF TOTAL			0.246444	0.249513	0.240625	0.228454	0.232955	0.281262	0.329142	0.258793
%EAS OF LOCAL			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
CRESBARD										
98	ORIG TOLL		1,190	1,502	1,888	1,400	1,347	1,963	1,447	10,737
99	TERM TOLL		3,312	3,913	3,830	3,682	3,185	3,200	3,148	10,170
100	TOTAL TOLL		2,502	3,415	3,518	3,682	2,532	3,263	2,595	20,907
101	ORIG EAS		3,618	3,823	5,503	5,532	4,583	5,365	5,267	33,692
102	INTRA/OFFICE		1,603	2,710	2,150	2,413	1,797	2,143	2,090	14,907
103	MISC		27	23	43	53	37	28	45	257
104	TOTAL LOCAL		5,248	6,556	7,696	7,998	6,417	7,536	7,402	48,856
TOTAL OFFICE USAGE			7,750	9,971	11,214	11,080	8,949	10,799	9,997	69,763
%TOLL OF TOTAL			0.322839	0.342493	0.333715	0.278159	0.282937	0.302158	0.259578	0.296686
%EXCHANGE OF TOTAL			0.677161	0.657507	0.666285	0.721841	0.717063	0.697842	0.740422	0.700314
%EAS OF LOCAL			0.689405	0.583130	0.715047	0.691673	0.714197	0.711916	0.711564	0.689616
Total company										
105	ORIG TOLL		9,528	11,715	13,499	13,465	12,316	12,306	10,734	83,563
106	TERM TOLL		7,581	10,050	8,987	9,102	8,948	8,330	9,098	62,076
107	TOTAL TOLL		17,089	21,765	22,486	22,567	21,264	20,636	19,832	145,639
108	ORIG EAS		3,618	3,823	5,503	5,532	4,583	5,365	5,267	33,691
109	INTRA/OFFICE		12,866	12,370	15,400	14,719	14,690	15,176	14,740	96,761
110	MISC		157	152	202	198	199	206	283	1,387
111	TOTAL LOCAL		16,441	16,345	21,105	20,449	19,472	20,747	20,290	134,849
TOTAL OFFICE USAGE			33,530	38,110	43,591	43,016	40,736	41,383	40,122	280,488
%TOLL OF TOTAL			0.509663	0.571110	0.515640	0.524019	0.521995	0.498650	0.494292	0.519234
%EXCHANGE OF TOTAL			0.490337	0.428890	0.484160	0.475381	0.478005	0.501341	0.505708	0.480766
%EAS OF LOCAL			0.220060	0.233894	0.260744	0.270527	0.235364	0.258992	0.259586	0.249842





**COST STUDY LOOP WORKSHEET**

Company **Western Telephone Co.**

YEAR 1997

PERIOD 1/1/97 - 12/31/97

MESSAGE TELEPHONE LOOPS:	Yr. End 1996	Yr. End 1997	AVG
1 Customer service loops	1,069 *	1,093 *	1081
2 Company official loops	17	24	21
3 Concession service loops	0	0	0
4 Coin telephone (public) loops	12	0	6
5 Fixed mobile/BETRS/RRS service loops	0	0	0
6 All other joint message service loops	0	0	0
7 Total service loops (1 thru 6)	xxx	xxx	1108
8 Cost study loops (total less official)	xxx	xxx	1087
 <u>LOOPS OTHER:</u>			
9 Local exchange private line loops	5	6	6
10 State private line loops	4	8	6
11 Interstate private line loops	6	10	8
12 WATS/800 service loops	0	0	0
13 FX loops - closed end only	0	0	0
14 Limited pay toll stations Dedicated level 8/other toll message service	0	0	0
 <u>GRAND TOTAL:</u>			
15 Total all loops	xxx	xxx	1,128

\* From NECA latest view (Dec)



CIRCUIT TERMINATIONS AND MILES

Company Western Telephone Company

Study Date 1/1/97 - 12/31/97

	Total Company	Joint Message	Interstate	Intrastate	
				InterLata	IntraLata
CKT Terms	76	69	4		3
CKT Miles	2,039	1,850	108		81



Company Western Telephone Company  
Study Year 1997

**RELATIVE TOLL MESSAGES**

INTERSTATE TOLL MESSAGES	59,699	0.214577
INTRASTATE INTER-LATA TOLL MESSAGES	27,602	0.099210
INTRASTATE INTRA-LATA TOLL MESSAGES	190,916	0.686213
<b>TOTAL</b>	<b>278,217</b>	<b>1.000000</b>

South Dakota PUC Cost Study Sheet 'G' Line 43

**RELATIVE USERS PERCENT**

Split one third to each jurisdiction, interstate, intrastate and local  
Per NECA cost issue 2.10 dated 5/97

South Dakota PUC Cost Study Sheet 'G' Line 44

**CABS PERCENT**

Fifty percent to state and interstate  
Inter - Intra LATA split based on SLU

South Dakota PUC Cost Study Sheet 'G' Line 45

Western Telephone Co.  
1997 Cost study

LOCAL EU BILLING DEVELOPMENT  
BILLING EXCLUDING ACCESS LINE 55

5001.00	LOCAL SERVICE REV	\$209,549.00	
5060.00	OPTIONAL SERVICES	\$9,056.00	
		\$218,605.00	0.439363
	INTERSTATE TOLL REVENUE	\$78,816.00	0.158408
	INTRASTATE INTER-LATA TOLL REV	\$206.00	0.000414
	INTRASTATE INTRA-LATA TOLL REV	\$199,923.00	0.401815
		\$278,945.00	
	TOTAL REV	\$497,550.00	1.000000

South Dakota PUC Cost Study Sheet 'G' Lines 35, 37, and 38.

WESTERN TELEPHONE COMPANY  
ACCOUNT 6720 DIRECT ASSIGNMENT

1997 Cost Study

	INTERSTATE	INTRASTATE	TOTAL
TELEC 1ST QTR	\$4,251.03	\$4,251.03	\$8,502.06
TELEC 2ND QTR	\$3,698.06	\$3,698.06	\$7,396.12
TELEC 3RD QTR	\$4,142.39	\$4,142.39	\$8,284.78
TELEC 4TH QTR	\$3,789.56	\$3,789.56	\$7,579.12
TOTAL	\$15,881.04	\$15,881.04	\$31,762.08
ACCOUNTANT	\$0.00	\$4,836.75	\$4,836.75
GRAND TOTAL	\$15,881.04	\$20,717.79	\$36,598.83

South Dakota PUC cost study sheet 'V' Line 231

WESTERN TELEPHONE COMPANY  
SUPPORTING SCHEDULE  
BREAKDOWN OF DEPRECIATION EXPENSE

SUPPORT ASSETS	64,072
COE - SWITCHING	167,824
COE - EQUAL ACCESS SWITCHING	8,233
CABLE & WIRE FACILITIES	107,646
	-----
	347,775



WESTERN TELEPHONE COMPANY  
1997 ASSETS

ASSET	1/1/97 BEGINNING BALANCE	ADDITIONS	DELETIONS	12/31/97 ENDING BALANCE
LAND	86,815			86,815
MOTOR VEHICLES	192,769			192,769
OTHER WORK EQUIP.	217,061	25,705		242,766
BUILDINGS	329,988			329,988
FURNITURE	11,262			11,262
OFFICE EQUIP.	60,822	1,865		62,686
CENTRAL OFFICE SWITCHING	944,762	232,007		1,176,769
ANALOG ELECTRONIC SWITCHING	295,032		215,858	79,174
DIGITAL ELECTRONIC SWITCHING	2,251			2,251
CIRCUIT EQUIPMENT	133,787	2,106	61,706	74,186
CUSTOMER PREMISE EQUIPMENT	41,750			41,750
PUBLIC TELEPHONE	5,644			5,644
BURIED CABLE	1,709,628	17,297	0	1,726,925
CONDUIT SYSTEM	2,954			2,954
	<b>83,954,526</b>	<b>278,979</b>	<b>277,565</b>	<b>83,955,939</b>
	*****			*****

DATE	DESCRIPTION	ADDITIONS	DELETIONS
11/97	OTHER EQUIPMENT	12,610	
12/97	OTHER EQUIPMENT	13,095	
3/97	OFFICE EQUIPMENT	400	
12/97	OFFICE EQUIPMENT	1,465	
1/97	COE	16,052	
2/97	COE	41,286	
3/97	COE	138,679	
4/97	COE	4,554	
5/97	COE	1,707	
6/97	COE	24,817	
9/97	COE	914	
12/97	COE	3,998	
6/97	ANALOG ELE. SWITCH - CRESBARD		215,858
6/97	CIRCUIT EQUIPMENT		61,706
11/97	CIRCUIT EQUIPMENT	2,106	
5/97	BURIED CABLE		0
6/97	BURIED CABLE	6,547	
12/97	BURIED CABLE	10,750	
		<b>278,979</b>	<b>277,565</b>
		*****	*****
		0	0

WESTERN TELEPHONE COMPANY  
DEPRECIATION EXPENSE ON SUPPORT ASSETS  
FOR THE CALENDAR YEAR END 1997

JANUARY	\$28,461
FEBRUARY	28,874
MARCH	30,417
APRIL	30,493
MAY	30,507
JUNE	31,129
JULY	27,868
AUGUST	27,868
SEPTEMBER	27,876
OCTOBER	27,876
NOVEMBER	28,104
DECEMBER	28,303
	-----
	\$347,775
	*****

WESTERN TELEPHONE COMPANY  
 BREAKDOWN OF NETWORK SUPPORT EXPENSE  
 FOR CALENDER YEAR END 1997

NETWORK SUPPORT ACCOUNT 6530	POWER EXP TESTING		ACCESS EXP	TOTAL
	6531	6533	6540	
Jan 1997	903	227	1,150	2,281
Feb 1997	857	215	1,150	2,222
Mar 1997		282	1,150	1,432
Apr 1997	644	168	1,150	1,962
May 1997	427	528	1,150	2,105
Jun 1997	763	26,487	6,954	34,204
Jul 1997	642	3,358	1,030	5,030
Aug 1997	672	3,013	2,984	6,669
Sep 1997	703	4,660	2,354	7,717
Oct 1997	557	943	2,354	3,854
Nov 1997	485	1,274	22,373	24,132
Dec 1997	599	22,160	12,938	35,697
	7,251	63,315	56,738	127,304
				127,304

WESTERN TELEPHONE COMPANY  
LAND & BUILDING EXPENSE  
FOR CALENDER YR END 12/31/97

ACCT #6121

LAND & BUILDING EXPENSE

Jan 1997	600
Feb 1997	607
Mar 1997	1,279
Apr 1997	748
May 1997	761
Jun 1997	11,245
Jul 1997	(642)
Aug 1997	441
Sep 1997	236
Oct 1997	479
Nov 1997	368
Dec 1997	8,682
	-----
	24,806

WESTERN TELEPHONE COMPANY  
BALANCE SHEETS

	1997		1996		1995		1994		1993		1992		1991		1990		1989		1988			
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL		
<b>ASSETS</b>																						
<b>CURRENT ASSETS</b>																						
CASH ON HAND	58,999	56,398	50,181	128,384	56,552	62,270	40,863	29,746	54,721	62,297	108,431	118,483										
RECEIVABLES																						
ACCOUNTS RECEIVABLE																						
PREPAID EXPENSES																						
INVENTORY																						
PROPERTY, PLANT & EQUIPMENT																						
INVESTMENTS																						
OTHER CURRENT ASSETS																						
DUE FROM CUSTOMERS	11,467	14,651	14,203	11,299	11,900	11,252	12,769	13,160	11,665	11,734	12,187	11,535										
UNBILLED TOLLS & CHARGES	31,956	31,956	31,956	31,956	31,956	44,380	44,380	44,380	44,380	44,380	44,380	44,380										
RECEIVABLE TOLL CHARGES	51,830	51,187	41,549	48,579	46,181	48,933	59,285	70,295	60,567	59,739	52,021	48,377										
INCOME TAX RECEIVABLE	471	471	471	480	484	487	2,815	3,266	3,278	3,791	503	507										
PATENT RIGHTS AND SUPPLIES																						
PREPAID INCOME TAXES																						
PREPAID INSURANCE																						
TOTAL OTHER CURRENT ASSETS	3,285	2,637	1,969	1,206	653	3,536	7,489	6,990	6,291	5,592	4,893	4,194										
TOTAL CURRENT ASSETS	98,969	105,660	98,144	91,650	90,884	124,143	145,120	155,695	142,556	140,981	139,649	134,129										
<b>DEFERRED ASSETS</b>																						
DEPOSITS																						
TOTAL DEFERRED ASSETS	222,174	228,798	210,119	290,137	217,858	255,171	254,862	245,022	266,563	273,632	316,199	332,018										

ELECTRICITY DELIVERY COMPANY, INC.

WESTERN TELEPHONE COMPANY  
BALANCE SHEET

	1967	1968	1969	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985
<b>NON CURRENT ASSETS</b>																			
INVESTMENTS	45,267	45,267	45,269	45,269	45,269	45,271	45,271	45,271	45,271	45,271	45,271	45,271	45,271	45,271	45,271	45,271	45,271	45,271	45,271
PROPERTY	69,495	69,496	90,479	94,830	94,855	94,116	84,205	84,599	87,204	86,973	81,068	80,752	81,068	80,752	81,068	80,752	81,068	80,752	81,068
A.O. & COST - FUTURE EQUIT	(45,655)	(42,453)	(42,444)	(42,466)	(42,466)	(42,473)	(42,220)	(42,203)	(42,040)	(42,135)	(40,779)	(41,003)	(41,003)	(41,003)	(41,003)	(41,003)	(41,003)	(41,003)	(41,003)
INVENTORY	9,918	9,918	9,918	9,918	9,918	9,918	9,918	9,918	9,918	9,918	9,918	9,918	9,918	9,918	9,918	9,918	9,918	9,918	9,918
PLANT NOT YET IN SERVICE	125,811	125,811	125,811	125,811	125,811	125,811	125,811	125,811	125,811	125,811	125,811	125,811	125,811	125,811	125,811	125,811	125,811	125,811	125,811
DEFERRED TAX ASSETS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DEFERRED TAX REGULATORY ASSET	0	0	0	0	0	0	0	40,293	40,293	40,293	40,293	40,293	40,293	40,293	40,293	40,293	40,293	40,293	40,293
<b>TOTAL NONCURRENT ASSETS</b>	232,715	234,331	237,548	241,489	241,217	240,287	243,270	237,337	231,733	232,023	227,454	229,473	229,473	229,473	229,473	229,473	229,473	229,473	229,473
<b>GENERAL SUPPORT ASSETS</b>																			
LAND	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415
VEHICLES & OTHER EQUIPMENT	192,749	192,749	192,749	192,749	192,749	192,749	192,749	192,749	192,749	192,749	192,749	192,749	192,749	192,749	192,749	192,749	192,749	192,749	192,749
OTHER WORK EQUIPMENT	217,081	217,081	217,081	217,081	217,081	217,081	217,081	217,081	217,081	217,081	217,081	217,081	217,081	217,081	217,081	217,081	217,081	217,081	217,081
BUILDINGS	379,988	379,988	379,988	379,988	379,988	379,988	379,988	379,988	379,988	379,988	379,988	379,988	379,988	379,988	379,988	379,988	379,988	379,988	379,988
CONTRACTS	40,822	40,822	40,822	40,822	40,822	40,822	40,822	40,822	40,822	40,822	40,822	40,822	40,822	40,822	40,822	40,822	40,822	40,822	40,822
EQUIPMENT	40,822	40,822	40,822	40,822	40,822	40,822	40,822	40,822	40,822	40,822	40,822	40,822	40,822	40,822	40,822	40,822	40,822	40,822	40,822
<b>TOTAL SUPPORT ASSETS</b>	618,277	618,276	619,116	619,117	619,216	619,116	619,116	619,116	619,116	619,116	619,116	619,116	619,116	619,116	619,116	619,116	619,116	619,116	619,116
<b>OTHER ASSETS</b>																			
CENTRAL OFFICE SWITCHING	960,814	1,002,100	1,140,279	1,140,330	1,147,040	1,171,467	1,171,467	1,171,467	1,172,271	1,172,271	1,172,271	1,172,271	1,172,271	1,172,271	1,172,271	1,172,271	1,172,271	1,172,271	1,172,271
ANALOG ELECTRONIC SWITCHING	295,032	295,032	295,032	295,032	295,032	295,032	295,032	295,032	295,032	295,032	295,032	295,032	295,032	295,032	295,032	295,032	295,032	295,032	295,032
DIGITAL ELECTRONIC SWITCHING	2,251	2,251	2,251	2,251	2,251	2,251	2,251	2,251	2,251	2,251	2,251	2,251	2,251	2,251	2,251	2,251	2,251	2,251	2,251
CIRCUIT EQUIPMENT	133,799	133,799	133,799	133,799	133,799	133,799	133,799	133,799	133,799	133,799	133,799	133,799	133,799	133,799	133,799	133,799	133,799	133,799	133,799
WIRELESS EQUIPMENT	133,799	133,799	133,799	133,799	133,799	133,799	133,799	133,799	133,799	133,799	133,799	133,799	133,799	133,799	133,799	133,799	133,799	133,799	133,799
WIRELESS SWITCHING	5,644	5,644	5,644	5,644	5,644	5,644	5,644	5,644	5,644	5,644	5,644	5,644	5,644	5,644	5,644	5,644	5,644	5,644	5,644
PUBLIC TELEPHONE EQUIP	1,714,874	1,714,874	1,714,874	1,714,874	1,714,874	1,714,874	1,714,874	1,714,874	1,714,874	1,714,874	1,714,874	1,714,874	1,714,874	1,714,874	1,714,874	1,714,874	1,714,874	1,714,874	1,714,874
BUSIED CABLE	2,954	2,954	2,954	2,954	2,954	2,954	2,954	2,954	2,954	2,954	2,954	2,954	2,954	2,954	2,954	2,954	2,954	2,954	2,954
COMMUT SYSTEM	14,944	14,944	14,944	14,944	14,944	14,944	14,944	14,944	14,944	14,944	14,944	14,944	14,944	14,944	14,944	14,944	14,944	14,944	14,944
CONTRACTS	14,944	14,944	14,944	14,944	14,944	14,944	14,944	14,944	14,944	14,944	14,944	14,944	14,944	14,944	14,944	14,944	14,944	14,944	14,944
CONTRACTS - AMPLIFICATION	(1,843)	(1,843)	(1,843)	(1,843)	(1,843)	(1,843)	(1,843)	(1,843)	(1,843)	(1,843)	(1,843)	(1,843)	(1,843)	(1,843)	(1,843)	(1,843)	(1,843)	(1,843)	(1,843)
(2,483,732.82)	(2,483,732.82)	(2,483,732.82)	(2,483,732.82)	(2,483,732.82)	(2,483,732.82)	(2,483,732.82)	(2,483,732.82)	(2,483,732.82)	(2,483,732.82)	(2,483,732.82)	(2,483,732.82)	(2,483,732.82)	(2,483,732.82)	(2,483,732.82)	(2,483,732.82)	(2,483,732.82)	(2,483,732.82)	(2,483,732.82)	(2,483,732.82)
<b>TOTAL OTHER ASSETS</b>	687,689	699,462	697,123	700,794	751,584	751,279	732,512	691,143	667,461	679,465	633,208	633,208	633,208	633,208	633,208	633,208	633,208	633,208	633,208
<b>TOTAL ASSETS</b>	1,968,276	1,979,507	2,033,956	2,131,492	2,200,276	2,107,333	2,060,740	2,036,468	2,035,299	2,034,236	2,020,397	2,014,561	2,014,561	2,014,561	2,014,561	2,014,561	2,014,561	2,014,561	2,014,561

WESTERN TELEPHONE COMPANY  
BALANCE SHEET

	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
	187 1997	FEB 1997	MAY 1997	MAY 1997	MAY 1997	JUN 1997	AUG 1997	OCT 1997	NOV 1997	DEC 1997		
<b>LIABILITIES AND STOCKHOLDERS' EQUITY:</b>												
<b>LIABILITIES:</b>												
ACCOUNTS PAYABLE	107,482	107,482	107,482	107,482	107,482	107,482	107,482	107,482	107,482	107,482	107,482	107,482
ACCRUED TAXES	30,331	23,779	32,195	27,893	45,950	15,276	11,424	18,107	37,500	19,793		
FRANCHISE TAX CARRIERS	17,362	15,671	9,510	14,263	14,046	21,333	12,658	12,658	0	16,549	36,589	
CARRIER POSTPAID DEBT	82,145	82,442	87,457	87,940	99,733	77,543	66,788	67,826	87,272	87,272	87,272	87,272
DEFERRED TAXES	20,927	20,927	20,927	20,927	20,927	20,927	20,927	20,927	20,927	20,927	20,927	20,927
ACCRUED INTEREST	1,179	2,187	1,617	1,619	2,256	14,495	6,133	10,444	14,603	6,234	10,372	14,370
ACCRUED FEDERAL TAXES PAID										1,019	2,107	
<b>TOTAL CURRENT LIABILITIES</b>	<b>147,837</b>	<b>155,287</b>	<b>286,178</b>	<b>285,141</b>	<b>171,560</b>	<b>203,626</b>	<b>146,574</b>	<b>110,491</b>	<b>110,624</b>	<b>93,247</b>	<b>125,869</b>	<b>171,222</b>
<b>LONG TERM DEBT:</b>												
NOTE PAYABLE	718,975	716,183	707,598	789,537	767,074	756,892	752,588	748,459	738,066	733,451	720,457	721,023
DEFERRED ON DISCOUNT	(11,125)	(603)	(455)	(458)	(225)							
<b>TOTAL LONG TERM DEBT</b>	<b>707,850</b>	<b>715,580</b>	<b>707,143</b>	<b>789,079</b>	<b>766,849</b>	<b>756,690</b>	<b>748,048</b>	<b>748,459</b>	<b>738,066</b>	<b>733,451</b>	<b>720,457</b>	<b>721,023</b>
<b>OTHER LIABILITIES &amp; DEFERRED TAXES:</b>												
UNRECORDED DEBT	13,919	13,662	13,206	12,648	12,481	12,125	11,125	11,423	11,664	10,207	10,380	9,994
DEFERRED TAXES	16,014	16,014	16,014	16,014	16,014	16,014	16,014	16,014	16,014	16,014	16,014	16,014
<b>TOTAL OTHER LIAB. &amp; DEF. TAX</b>	<b>29,933</b>	<b>29,676</b>	<b>29,220</b>	<b>28,692</b>	<b>28,596</b>	<b>28,139</b>	<b>27,139</b>	<b>27,437</b>	<b>27,678</b>	<b>26,221</b>	<b>26,394</b>	<b>26,008</b>
<b>STOCKHOLDERS' EQUITY:</b>												
COMMON STOCK	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
RETAINED EARNINGS	1,032,204	1,032,204	1,032,204	1,032,204	1,032,204	1,032,204	1,032,204	1,032,204	1,032,204	1,032,204	1,032,204	1,032,204
PAID UP LOSS LTD	(11,549)	(2,815)	(10,508)	(11,051)	(10,865)	(12,415)	(2,737)	(9,110)	(24,938)	(29,265)	(25,064)	(8,794)
<b>TOTAL STOCKHOLDERS' EQUITY</b>	<b>1,070,655</b>	<b>1,079,389</b>	<b>1,071,696</b>	<b>1,069,147</b>	<b>1,069,409</b>	<b>1,069,789</b>	<b>1,069,461</b>	<b>1,069,194</b>	<b>1,069,214</b>	<b>1,069,642</b>	<b>1,070,849</b>	<b>1,070,841</b>
<b>TOTAL LIAB. &amp; EQUITY</b>	<b>1,966,275</b>	<b>1,979,857</b>	<b>2,077,826</b>	<b>2,131,892</b>	<b>2,098,274</b>	<b>2,130,251</b>	<b>2,085,729</b>	<b>2,052,487</b>	<b>2,052,798</b>	<b>2,034,396</b>	<b>2,040,566</b>	<b>2,041,561</b>

WESTERN TELEPHONE COMPANY  
INCOME STATEMENTS

	ACTUAL, Jan 1967	ACTUAL, Feb 1967	ACTUAL, Mar 1967	ACTUAL, Apr 1967	ACTUAL, May 1967	ACTUAL, Jun 1967	ACTUAL, Jul 1967	ACTUAL, Aug 1967	ACTUAL, Sep 1967	ACTUAL, Oct 1967	ACTUAL, Nov 1967	ACTUAL, Dec 1967	TOTAL FOR 1967	
<b>OPERATING REVENUES</b>														
Local Networks	17,807	17,845	17,828	18,026	18,073	18,390	18,392	18,456	18,526	18,659	18,493	18,493	18,684	219,054
Message Service	47,385	59,837	45,284	44,543	53,945	66,546	76,265	50,947	64,631	70,099	57,466	57,418	62,818	799,961
Long Distance Revenues	6,388	10,661	4,825	10,086	5,190	6,827	3,161	9,840	11,302	13,311	13,640	21,253	8,640	111,111
UNREGULATED REVENUES	280	31	48	(127)	311	163	9	10	(184)	292	232	132	2,047	1,456
<b>Total Operating Revenues</b>	70,385	87,879	38,453	72,658	77,659	84,104	90,357	72,257	94,905	92,137	92,445	41,981	41,981	1,031,895
<b>OPERATING EXPENSES</b>														
Plant Specific	2,215	5,648	3,432	4,187	4,354	70,449	2,605	1,787	1,099	6,081	3,372	3,372	56,533	192,247
Message Support	17,151	25,489	15,176	15,277	19,004	9,312	13,623	15,503	14,173	15,251	15,251	(47,913)	191	19
Operating Expenses	2,787	3,215	2,482	2,482	2,482	2,482	2,482	2,482	2,482	2,482	2,482	2,482	2,482	2,482
Plant Non-specific	2,285	2,222	1,432	1,862	2,105	24,204	5,233	20,489	7,217	20,591	20,521	20,521	20,521	20,521
Customer	5,877	5,970	7,312	4,969	5,549	8,345	1,893	3,553	5,568	5,366	5,366	7,611	48,644	
Corporate	21,054	14,825	19,018	11,974	18,185	25,749	9,981	12,578	20,943	21,261	17,484	17,484	37,936	228,658
and State Tax	1,899	1,705	2,239	1,647	2,245	5,961	0	4,708	3,161	3,205	2,700	3,161	3,161	31,272
State Franchise Tax														
<b>Total Operating Expenses</b>	75,449	76,791	90,237	79,470	78,647	84,969	57,251	78,424	82,184	82,454	91,970	97,623	982,399	
<b>OPERATING INCOME BEFORE TAXES</b>	(5,064)	11,086	2,188	(1,008)	(666)	41,606	12,721	8,543	495	(15,644)	10,506			
<b>INCOME TAX EXPENSE</b>														
1%	357	357	357	357	357	357	0	714	357	357	357	357	357	4,282
Ordinary Income Tax	637	2,583	2,445	624	(29,066)	10,006	(1,388)	(1,420)	(1,828)	(1,395)	(1,420)	(1,420)	(8,465)	(27,444)
<b>Total Income Tax</b>	994	3,620	2,802	981	(27,709)	10,363	(1,338)	(796)	(1,471)	(1,518)	(1,063)	(1,063)	(8,108)	(14,158)
<b>OPERATING INCOME</b>	(4,070)	14,706	578	3,169	(28,717)	14,497	39,648	(2,064)	11,250	6,025	(571)	(23,722)	31,920	
<b>NON-OPERATING INCOME AND EXPENSES</b>														
Interest and Dividend Income	314	339	339	955	338	634	149	427	381	390	329	329	329	4,822
Unregulated Activities	588	4,854	1,615	961	1,629	(10,782)	2,987	4,979	2,065	2,114	10,262	(11,218)	9,702	
Gains (Loss)	0	(10)	0	(76)	(3,426)	(392)	(184)	(11,793)	(625)	(6,048)	(6,508)	(6,508)	(12,561)	
Depreciation Expense	(1,520)	(1,520)	(1,520)	(1,520)	(1,520)	(1,520)	(1,520)	(1,520)	(1,520)	(1,520)	(1,520)	(1,520)	(1,520)	
Operating Expenses	(1,816)	(4,442)	(3,623)	(1,802)	(26,889)	14,516	241	655	497	244	7,286	30,398		
<b>Total Non-operating</b>	(1,556)	68	(2,445)	(642)	(27,997)	286	(736)	4,749	1,167	1,863	3,961	(4,988)	31,859	
<b>NET INCOME BEFORE INVESTMENT INCOME</b>	(5,526)	14,774	(1,687)	2,527	(23)	14,763	41,964	1,866	12,417	8,888	3,330	(18,710)	63,779	
<b>INVESTMENT INCOME</b>	(5,973)	(6,042)	(5,834)	(3,810)	(6,303)	(6,314)	(6,092)	(6,092)	(6,089)	(6,041)	(6,031)	(5,688)	(72,529)	
<b>NET INCOME</b>	(11,500)	8,732	(7,521)	(1,287)	(30,326)	8,449	35,872	(4,226)	6,328	2,847	(2,681)	(14,398)	(8,750)	

WESTERN TELEPHONE COMPANY





10-10-68 68-10-10

LARGE CLAIMS

EMPLOYEE	Jan 1957	Feb 1957	Mar 1957	Apr 1957	May 1957	Jun 1957	Jul 1957	Aug 1957	Sep 1957	Oct 1957	Nov 1957	Dec 1957	TOTAL
<b>George Woff</b>	\$1,933.50	\$1,378.63	\$1,655.38	\$1,593.38	\$1,327.73	\$1,327.73	\$1,656.81	\$1,450.38	\$1,352.15	\$1,507.18	\$1,450.38	\$1,352.15	\$12,858.58
<b>Charles Brown</b>	1,336.50	1,210.50	1,210.50	1,210.50	1,210.50	1,210.50	1,452.50	1,272.50	1,336.50	1,210.50	1,401.50	1,382.50	18,437.00
<b>John Brown</b>	1,336.50	1,210.50	1,210.50	1,272.50	1,210.50	1,210.50	1,452.50	1,272.50	1,336.50	1,210.50	1,401.50	1,382.50	18,437.00
<b>Gene Brown</b>	1,412.50	2,256.25	2,262.25	2,262.25	2,518.75	2,231.25	2,472.25	2,193.75	2,372.50	2,331.75	2,372.50	4,332.50	39,375.01
<b>R. Louis Brown</b>	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	15,600.00
<b>Walter Brown</b>	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	60,000.00
<b>Ray Brown</b>	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	12,000.00
<b>Edna Brown</b>	2,542.35	2,247.00	2,472.75	2,445.55	2,572.55	2,343.35	2,658.00	2,472.75	2,572.55	2,546.75	2,372.00	4,344.75	30,168.58
<b>Walter Brown</b>	2,546.25	2,247.00	2,472.75	2,445.55	2,572.55	2,343.35	2,658.00	2,472.75	2,572.55	2,546.75	2,372.00	4,344.75	30,168.58
<b>TOTAL</b>	\$11,449.00	\$10,068.83	\$11,340.73	\$11,359.89	\$10,347.30	\$10,347.30	\$12,583.68	\$10,438.63	\$10,956.63	\$11,916.15	\$12,359.88	\$12,332.43	\$127,257.87

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BENEFIT CLAIMS

Jan 1957	\$1,762.00
Feb 1957	1,612.00
Mar 1957	21,785.54
Apr 1957	5,939.45
May 1957	4,292.52
Jun 1957	4,292.52
Jul 1957	4,338.27
Aug 1957	4,338.54
Sep 1957	4,422.87
Oct 1957	4,422.87
Nov 1957	4,292.52
Dec 1957	5,595.33
TOTAL	\$5,252.78

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WESTERN TELEPHONE COMPANY  
DEPRECIATION EXPENSE  
FOR CALENDAR YEAR END 12/31/87

TOTALS 1987

Jan 1987 Feb 1987 Mar 1987 Apr 1987 May 1987 Jun 1987 Jul 1987 Aug 1987 Sep 1987 Oct 1987 Nov 1987 Dec 1987 1987

SHEET 4

	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	TOTALS 1987
2112 MOTOR VEHICLES	1,449.69	1,449.69	1,449.69	1,449.69	1,475.50	1,475.50	1,475.50	1,475.50	1,475.50	1,475.50	1,475.50	18,751.17
2116 OTHER MOTOR EQUIP.	2,251.25	2,251.25	2,251.25	2,251.25	2,445.19	2,445.19	2,445.19	2,445.19	2,445.19	2,445.19	2,445.19	28,864.79
2121 BUILDING	862.02	862.02	862.02	862.02	862.02	862.02	862.02	862.02	862.02	862.02	862.02	9,424.24
2122 FURNITURE	74.01	74.01	74.01	74.01	74.01	74.01	74.01	74.01	74.01	74.01	74.01	889.12
2123 OFFICE EQUIP.	528.80	528.77	440.65	440.65	440.65	440.65	440.65	429.90	429.90	429.90	429.90	5,428.13
2126 COIN	(122.17)	1,644.99	7,877.85	9,592.55	9,592.29	9,821.00	9,249.30	9,249.30	9,256.92	9,256.92	9,256.92	109,422.20
2211 ANALOG EQUIPMENT	4,917.21	4,917.21	4,917.21	4,917.21	2,420.79	2,420.79	1,609.29	1,609.29	1,609.29	1,609.29	1,609.29	36,872.58
2212 DIGITAL ELECTRONIC SWT	26.80	26.80	26.80	26.80	26.80	26.80	26.80	26.80	26.80	26.80	26.80	321.60
2220 CIRCUIT EQUIPMENT	2,229.79	2,229.79	2,229.79	2,229.79	4,876.94	2,229.79	2,229.79	2,229.79	2,229.79	2,229.79	2,229.79	26,450.71
2301 INSIDE WIRE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2351 PUBLIC TOLL TALK EQUIP.	40.56	40.56	40.56	40.56	40.56	40.57	40.67	40.67	40.67	40.67	40.67	487.42
2423 BURIED CABLE	8,666.51	8,666.51	8,666.51	8,666.51	9,263.44	9,263.44	9,263.44	9,263.44	9,263.44	9,263.44	9,263.44	107,846.33
2441 CONDUIT SYSTEM	12.31	12.31	12.31	12.31	12.31	12.31	12.31	12.31	12.31	12.31	12.31	147.71
	28,467.94	28,467.77	30,416.95	30,492.85	30,507.08	31,129.75	27,868.22	27,868.22	27,875.84	27,875.84	28,103.56	347,774.96

DEFINITIONS DEPRECIATION 176,407.04  
 CABLE & WIRE FACILITIES DEPRECIATION 107,846.33  
 SUPPORT ASSETS DEPRECIATION 64,071.54  
 347,774.96

NATIONAL TELEPHONE COMPANY  
 BALANCE SHEET  
 FOR CALENDAR YEAR 1957

	Jan 1957	Feb 1957	Mar 1957	Apr 1957	May 1957	Jun 1957	Jul 1957	Aug 1957	Sep 1957	Oct 1957	Nov 1957	Dec 1957	TOTAL FOR
TELE	6,392.28	7,396.11	6,284.28	7,396.11	7,396.11	7,396.11	7,396.11	7,396.11	7,396.11	7,396.11	7,396.11	7,396.11	41,178.18
COMM. EQUIP. & CO.	312.49	3,108.89	398.00	3,649.23	3,226.25	3,518.55	3,961.25	3,222.25	2,468.75	5,362.35	36,409.50		
INT. TELE. EQUIP. & CO.	738.89	195.28	246.50	284.75	174.50	196.59	49.25	175.00	1,170.33	943.25	4,104.19		
LONG & SHORT	6,485.58	1,518.45	11,318.76	6,176.76	6,108.45	6,333.68	6,318.56	6,271.50	4,296.33	5,933.43	11,482.33	47,493.11	
OTHER					9,879.48	(9,849.80)	182.20	100.41	107.39	113.12	113.12	193.38	
	6,427.66	10,013.25	12,224.26	14,024.14	14,507.61	15,301.43	14,012.21	14,728.01	15,200.19	15,711.13	17,246.03	103,945.11	

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		<b>TELECOMMUNICATIONS SERVICE FILINGS</b> These are the telecommunications service filings that the Commission has received for the period of: <b>04/24/98 through 04/30/98</b> If you need a complete copy of a filing faxed, overnight expressed, or mailed to you, please contact Delaine Kolbo within five days of this filing.	
DOCKET NUMBER	TITLE/STAFF/SYNOPSIS	DATE FILED	INTERVENTION DEADLINE
<b>REQUEST FOR CERTIFICATE OF AUTHORITY</b>			
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 Freeway100 for a Certificate of Authority to operate as a telecommunications company within the state of South Dakota (Staff: TS/CH) "American Freeway100 offers direct dialed (1*) service, inbound toll-free number service, travel card and prepaid calling card services."	04/27/98	05/15/98
<b>NONCOMPETITIVE TELECOMMUNICATIONS FILINGS</b>			
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 Stalene Telecommunications, Inc. (Staff: BK/KC) Stalene 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). Stalene 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

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
<b>FORMAL COMPLAINT FILED</b>			
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.sd.us](mailto:terryn@pub.state.sd.us) Having the address to the Commission at: 605.773.3829



# 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 TC98-083

Dear Ms. Cremer:

Please provide a copy of all data requests submitted by Commission Staff to any party or interested entity in Docket TC98-083 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: Ron Phillips

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  
mlb@puc.state.sd.us

♦  
Jim Burg  
Chairman  
Pam Nelson  
Vice-Chairman  
Laska Schoenfelder  
Commissioner

William Bullard Jr.  
Executive Director

Edward R. Anderson  
Harlan Blett  
Martin C. Bettmann  
Charlie Bulte  
Sue Cochran  
Karen E. Cremer  
Marlette Fischbach  
Shirleen Fugitt  
Lewia Hammond  
Kate Hartford  
Lem Hsaly  
Carmen Husack  
Dave Jacobson  
Bob Keadle  
Delaine Kolbo  
Jeffrey P. Lorenson  
Terry Norum  
Gregory A. Rastov  
Tamara Stangor  
Steven M. Wegman  
Relayne 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 WESTERN TELEPHONE ) TC98-083  
COMPANY )

On April 29, 1998, Western Telephone Company (Western) 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 Western 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 Western 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 11<sup>th</sup> day of June, 1998.

CERTIFICATE OF SERVICE

The undersigned hereby certifies that this document has been served today upon all parties of record in this docket, as listed on the docket service list, by facsimile or by first class mail, in properly addressed envelopes, with charges prepaid thereon.

By William Kells

Date 6/12/98

(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: Western Telephone Company's Switched Access Revenue Requirement, TC98-083

Date: October 13, 1998

Western Telephone Company (Western) filed an Intrastate Switched Access Cost Study pursuant to the administrative rules on April 29, 1998, based on the twelve months ended December 31, 1997. The cost study submitted by Western developed a revenue requirement of \$231,762. Western's minutes of use for 1997 was 2,831,148. Western purchased the Cresbard exchange of U S WEST on June 22, 1996. Western is a member of the Local Exchange Carrier Association (LECA). As a member of LECA, Western'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 Western 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 Western in a timely manner and all information was submitted under oath. Staff conducted an on-site visit to the headquarters of Western on August 5, 1998. Staff reviewed auditor reports, supporting documentation for adjustments that were proposed in the cost study, test year general ledger, depreciation rates, continuing property records, and minutes of use records.

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

1. Remove donations in the amount of \$510 from account 6722.
2. Revise interest on funded debt, account 7510, to reflect the proper amount.
3. The \$145 amount related to the Telecommunications Relay Service on Sheet V, Line 210 should be directly assigned to interstate on Sheet V, Line 211.
4. The \$291 amount related to the FCC regulatory fee on Sheet V, Line 232 should be directly assigned to interstate on Sheet V, Line 233.

5. Revise FGA, FGB, and Interim 800 minutes to reflect the proper amount for September 1997.
6. Revise U S WEST Intrastate minutes of use to reflect the proper amount.

If the above-mentioned items are incorporated in the cost study, the revenue requirement is decreased by \$1,587 to \$230,175. Western has agreed to Staff's recommendations.

Respectively submitted: Bob Knadle

*Bob Knadle*

cc Ron Phillips, TELEC Consulting Resources, Inc.  
Harold Brown, Manager, Western Telephone Company

**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 WESTERN TELEPHONE )	
COMPANY )	TC98-083

On April 29, 1998, Western Telephone Company (Western) 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 October 13, 1998, with the concurrence of the company, setting forth a recommended revenue requirement and minutes of use. The Commission considered this matter at its November 3, 1998, meeting.

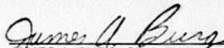
The Commission has jurisdiction over this matter pursuant to SDCL 1-26-17.1, 49-1A-9, 49-31-12.4, 49-31-12.6, 49-31-18, 49-31-19 and ARSD 20.10.01:15.02, 20.10.01:15.05, 20.10.27.07 and 20.10.27.08. Upon review of Western's filing, the Commission found that the revenue requirement and minutes of use as depicted in Staff's memorandum was fair and reasonable and should be approved. (Commissioner Schoenfelder dissenting.) As the Commission's final decision in this matter, it is therefore

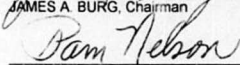
ORDERED that Western's revenue requirement and minutes of use are hereby approved as revised and shall be incorporated in the Local Exchange Carriers Association's determination of switched access rates. (See TC98-090.)

Dated at Pierre, South Dakota, this 9th day of November, 1998.

<b>CERTIFICATE OF SERVICE</b>
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>Allyson Kalbo</u>
Date <u>11/10/98</u>
(OFFICIAL SEAL)

BY ORDER OF THE COMMISSION:

  
\_\_\_\_\_  
JAMES A. BURG, Chairman

  
\_\_\_\_\_  
PAM NELSON, Commissioner

LASKA SCHOENFELDER, Commissioner  
dissenting