1688-091	In the M		OJ- Commado	TC 98-091
		P	Public Utilities Commission of the Sta	ate of South Dakota
	DAT	E	MEMORANDA	
-	1	98 98 98 98 98	File and Secretal; TE Fire Island; TE Fire Island; The Greening Selvent Fire Date Greening Seventue Regul	irement;



RECEIVED

APR 3 0 1998

SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

April 28, 1998

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

The accompanying Switched Access Filing material on behalf of James Valley Cooperative Telephone Company & Accent Communications, Inc. is sent pursuant to the rules established by the Commission. Revenue requirements were included in the LECA Switched Access Rate Filing. Enclosed are five copies of the material, including an Accent Communications LECA membership resolution and one program diskette.

Please contact me with any questions concerning this filing.

Sincerely,

John W Coleman Certified Public Accountant

cc: Clinton Hanson James Valley Cooperative & Accent Communications JAMES VALLEY COOPERATIVE
TELEPHONE COMPANY
&
ACCENT COMMUNICATIONS, INC.
SWITCHED ACCESS FILING
YEAR ENDED DECEMBER 31, 1997





RECEIVED

APR 3 0 1998

SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

CERTIFICATION OF RESOLUTION

I, Merle Hanson, President of Accent Communications, Inc of Groton, SD, do hereby certify that the following resolution was passed at a regularly called meeting of the Board of Directors of Accent Communications, Inc. on March 10, 1998 and that it has not since been amended, modified or rescinded.

On motion by Taylor, seconded by Van Hatten that Accent Communications, Inc. hereby agrees to join the Local Exchange Carriers Assn. (LECA) and to adopt the LECA Access Tariff on file with the South Dakota Public Utilities Commission (SDPUC), effective upon the approval of its switched access cost study filing and approval of the LECA tariffed rates by the PUC. The adopted LECA tariff, upon taking effect, shall supersede and replace all other switched access tariffs filed, adopted or published by Accent Communications, Inc. prior to the date of this resolution. Motion carried.

(SEAL)

Merle Hanson, President Accent Communications, Inc.

CEMBER 31, 1997

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Per 28	(C)	Common	Local Switching	Information	Common Transport	Billing and Collection	Other	
(8) (8) (9) (9) (9) (9) (9) (9) (9) (9) (9) (9	0	-						
E278.145 10.005		(0)	(€)	(8)	(6)	(H)	8	
20.00 (1.00								
(27) at (27) (27) (27) (27) (27) (27) (27) (27)	ę	\$1,445,479	\$536,5927 20 00%	10.00%	\$756,070 10.00%	10.00%	08 2000.01	ŏ
1200.487 23.146 740.575 15.053.207	318-20	\$144.548	\$53,660 (523)	80	\$75,607	30	20	00
	23.35.40	\$142,225 28,032 241,524	\$52,628 10,425 175,340	3.103	\$74,434 14,689 248,532	00 0 870,57	200	000
		M.M.	\$28.563	13,103	\$307.658	\$72.075	2	ŏ
MIERLATA \$0 Pet Investment \$0 Pet It is not Petern 10 00%	3	10 80%	03 960 01	10 00%	900.01	08	02 200.01	ő
Refum on Rate Base \$0 Refum Adjustments 0 F	P18-20	20	80	30	80	30	20	00
Net Return on Rate Base \$0 income Taxes 0 income Ta	P31-32 P33-35, 40	200	200	200	200	200	200	000
Total InterLATA Rev. Reg. \$0		8	9	2	2	3	9	o
TOTAL INTRASTATE REV. REG. \$1,003,207		187.118	\$238,583	\$3,103	\$337.656	\$72,075	8	
ACCESS ELEMENT MINUTES OF USE		11,667,371	11,687,371		11,687,371			
ACCESS RATE PER MINUTE SO 084538		\$0 035233	\$0.020415		\$0.028891			

Sheet "B" ENDING DECEMBER 31, 1997

James Valley Cooperative & Accent Communications

							intrastate			
	-				Message Telephone Service	one Service	Privat	Private Line	-	
Revenue Rec	Revenue Requirement Summary	COMPANY	Source/ Abscator	and Other	InterLATA.	IntraLATA	InterLATA	IntraCATA	INTRASTATE	
	3	(8)	(0)	(0)	(6)	(6)	(0)	(94)	6	
3 State Income Tax Rate 4 Federal Income Tax Rate 5 Gross Receive Tax Rate 6	is Rate Tax Rate Tax Rate	0.00% 36.00% 4.00%	111	39 00%	0 00% 30 00% 4 00%	0 00% \$6.00% 4 00%	0000 8000 4000 4000	0.00% 39.00% 4.00%	99.00% 4.00%	
8 Net Investment 9 Rate of Return		\$10,597,577	81	\$7,858,432 200.01	\$00 0t	\$2,738,145	05 1000 01	\$00.01	\$2,738,145 10.00%	ő
Return on Rate Base	Base	\$1,059,756		\$785.943	2	\$273,815	2	2	\$273,815	o
		0.6	21	00	00	01	01	0	0.0	90
25 Other Return Adjustments	fustments.	(16,750)	V242	(12,422)	00	(4,328)	00	00	4338	00
7 Net Return		\$1,043,008		\$773,521	8	\$269,487	9	2	\$269,487	0
9 Contributions		0	162	0	0	0	0	0	0	OK
O Interest Expense		721.768	144	535,407	0	186,361	0	0	186,361	0 ×
Contained Parent taxes	rpense of taxes	00	2 2	00	0 0	00	0 6	00	00	200
3 Depreciation Adjustment	Laterieri		189	000	000	001	00	001		00
d Commission of	planters	-	9574	-	-	0	0	0	0	2
6 After Tax Income		\$321,240		\$238,114	8	\$43,126	9	2	\$83,126	0
8 State Income Ta		2	Formula	2	9	2	2	9	S	0 8
9 Federal Income Taxes	Taxes	205,383	Formula	152,237	0	53,146	0	0	53,146	O
0 Operating Expe.	Sperating Expenses and Taxes	2,485,375	1196	1,785,244	0	700,131	0	0	700,131	o
1 Uncolectibles		0	V249	0	0	0	0	0	0	0 8
C Other Heveruse Adjustments	Application	(8,282)	024	(6.178)	0	(2,084)	0	0	(2,084)	o ×
-		\$3,725,504		\$2,704,824	9	\$1,020,679	9	2	\$1,020,679	O
5 Gross Recepts Taxes	lares.	155,229	Formula	112,701	00	42,528	0 1	0 0	42,528	000
7 Commence	-	-	1634	-	-	-	0	0	0	5
TOTAL REVEN	TOTAL REVENUE REQUIREMENT	\$3,880,733		\$2,817,525	2	\$1,063,207	2	2	\$1,063,207	o
								***********	***************************************	

Sweet 'C' 28-Apr-98 ENDING DECEMBER 31, 1997

OB 12:17 AM James Valley Cooperation

James Valley Cooperative & Accent Communications

					5	intrastate			
-		-		Message Telephone Service	one Service	Phia	Private Line	-	
Investment Summary	COMPANY	Abcator	and Other	InterCATA	INDIKATA	InterLATA	IntraCATA	MIRASTATE	
(A)	(8)	(0)	(Q)	(3)	9	(0)	(44)	(3)	
Land and Support Investment	\$1,616,317	033	\$1,201,866	9	\$414,451	2	2	\$414,451	0 K
COE Operator Equipment	9	043	2	04	90	2	2	2	OK
COE Switching Lipment COE Transmission Equipment	2,064,061	Des	1,351,045	00	541,726	00	00	511,726	0 0 ×
Total COS	\$1 90K R12		\$2,853.394	9	\$1073.436	9	3	N. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.	×o
Into Ong/Term Equipment Cable and Wire Facilities	10,444,982	D94 D137	7,833,230	00	2611,732		00	2,611,732	00 ××
Total COE, IOT, CAWF	\$14,371,794		\$10,636,626	2	\$3,685,168	2	2	\$3,685,168	0 K
Total Capital Leases	9	6710	8	2	8	2	8	8	OK
Leasehold Improvements	9	D186	9	2	9	2	8	9	ox
Intargible Assets	2	6070	9	2	2	2	2	9	o ×
Total Tele Pit in Service	\$15,968,111		\$11,888,492	2	\$4,099,619	2	9	\$4,099,619	90
Plant Held, Future Use	2	D214-215	2	2	2	2	9	8	90
TPUC, Long-term Tel. Pit. Adjustment	191.428	0216-219 0216-219 0220-221	142,343	000	49.085	000	000	49,065	000 000
Total Other Tel. Ptt.	\$191,428		\$16,343	2	\$49,005	2	8	\$40,045	o.
TOTAL TELEBRONE DI ANT	\$14 170 cm		***************************************	S	C. 100 ma	5	\$		*

Sheet 'C' ENDING DECEMBER 31, 1997

28-Apr-98

James Valley Cooperative & Accent Communications 08 12 17 AM

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			-		2	sphore Service		muste Line	*****	
	Investment Summary	COMPANY	Allocator	interstate	InterLATA	IntraLATA		IntraLATA	NTRASTATE	
	3	(8)	(0)	(0)		(6)	(6)	(44)	6	
8	Other Assets, Net	0	V105	0		0	0	0	0	OK
57	Accumulated Depr. Il/mort	(5,700,929)	EM	(4,255,410)		(1,445,519)	0	0	(1,445,519)	OK
8	Acoum Def Taxes, Net	(20,132)	E47	(14.276)		(5.856)	0	0	(5,856)	ŏ
2	On Liab & Def Or Net	(11,815)	V106	(11,815)	0	0	0	0		o
355	TOTAL NET PLANT	\$10,446,663		\$7,749,334		\$2,697,329	8	9		0,0
3 2	Materials and Supplies	61,180	101	45.882		15,298	0	0	15.298	OK
3	Rural Tel. Bank Stock	0	H36			0	0	0	0	OK
8	Cash Working Capital	89,734	Formula	64,216		25.518	0	0	25.518	ox
8	Equal Access Investment	0	1	0		0		0	0	OX
3 2 2	TOTAL NET INVESTMENT	\$10,597,577		\$7,859,432	8	\$2,738,145	2	2	\$2,738,145	0.10

28-Apr-58

James Valley Cooperative & Accent Communications 08 12 17 AM Sheet Dr. ENDRIG DECEMBER 31, 1997

				Message Telephone Service	hone Service	P	Private Line		
Plant Investment Detail	COMPANY	Alexanor	and Other	InterLATA	IntraLATA	iriterLATA	IntraCATA	INTRASTATE	
(A) LAND AND SUFFORT ASSETS.	(6)	5	(0)	(9)	€	(5)	640	8	
Land, Albert	80	K 22	20	80	30	20	30	30	90
Totalland	8		2	2	2	2	2	8	o
Motor Vehicles	9	8	2	2	2	2	2.0	2	00
Special Purpose Vehicles		28		00	00	00	00	00	00
Garage Work Equipment	00	100	00	00	00	00	00	00	00
Buildings, Alexable	1,616,317	103	1,201,866	0	414,451		0	414,451	0
Buildings, Direct	00	624	00	00	60	00	00	00	00
Office Equipment	000	85	00	00		00	00	00	00
Total Support Assets	\$1,616,317		\$1,201,866	2	F114.451	3	9	F414.451	0,0
Tot Land and Support Assets	\$1,616,317		\$1,201,866	8	\$414,451	98	8	\$414,451	ok
CENTRAL OFFICE EQUIPMENT									
Oper Sys.	20	225	20	30	80	20	20	20	00
CATTOper Sys., Aux. Pos. CATTOper Sys., Other	00	Q23 V36	00	00	00	00	00	00	00
TOMICALT	8		9	3	8	8	90	95	O
CAT 2 Tandem Sw. Abouable CAT 2 Tandem Sw. Direct	30	0.00 V38	20	30	30	20	20	80	00
TOW CAT?	04		2	8	30	8	2	2	OK

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					Message Tel	Message Telephone Service	PF.	Private Line		
	Plant Investment Detail	COMPANY	Alecator	and Other	InterLATA	IntraLATA	InterLATA	IntraCATA	INTRASTATE	
	(A)	(8)	(0)	(Q)	(E)	6	(0)	63	(1)	
33	CAT 3 Local Ser Alexable CAT 3 Local Ser Pirect	\$1,862,771	G15 V40	\$1,351,045	20	\$511,726	30	80	\$511,726	
9	TOWN CAT 3	\$1,862,771		\$1,351,045	9	\$511,726	8	8	\$511,726	
8	Total COE Sw. CAT 283	\$1,862,771		\$1,351,045	9	\$511,728	9	9	\$511,728	
ŏ	DOE TRANSMISSION									
3	2AT 4.12 Exchange Trunk	\$171,816	123	\$171,818	2	2	9	2	2	
4	AT 4 12 Each Tr Deed	0	742	0	0 0	0	0 0	0 0	0	
13	CAT 4 13 Each In Message	12 503	2013	12.503	00	0 0	00	00	23,513	
3	AT 4 13 Deed	0	448	0	0	0	0	0	0	
3	CAT 4 23 Message	484,632	618	238,660	0	245,972	0	0	245,972	
3	1 4 23 PL, WATS	53,846	124	53,848	0	0	0	0	0	
4	A14.23 Drect	0 000	948	0	00	0 90 00	0 0	0 6		
1	ATA SWATE	807104	95	0		0		00	0	
3	CAT 4.3 Deect	0	157	0	0	0	0	0	0	
8	Total COE CAT 4	\$2,084,061		\$1,502,351	3	\$561,710	8	8	\$561,710	
5	NFORMATION ORIGINATION/TERMINATION	BNATION								
3	CAT 1 Other IOT Equipment	9	619	9	2	2	2	2	3	
33	CAT 2 CP Equipment	00	200	00	00	00	00	00	00	
10	Total IOT Equipment	08		\$0	2	2	3	9	90	

Sheet 'U" ENDING DECEMBER 31, 1997

R 31, 1997 28-Apr-58

OB 12:17 AM James Valley Cooperative & Accent Communications

TOTAL BATRASTATE (0) \$0 0 1,992,033 \$1 992 033 \$217,731 \$2,611,732 \$401,968 \$401,968 \$217,731 IntraLATA Private Line IntertATA (G) \$0 1,992,033 \$1,992,033 401,968 \$401,968 \$217,731 \$217,731 \$2,611,732 IntrakATA (F) Message Telephone Service InsertATA (E) \$481,336 \$4,082,761 \$481.336 \$408,586 \$860.547 \$860,547 \$7,833,230 interstate and Other (D) 2555 \$10,444,962 \$8,074,794 \$481,336 \$481,336 18,566 \$810.554 \$1,078,278 \$1,078,278 Plant Investment Detail CARLE AND WHEE FACULTIES. CAT 1.1 intra ATA PLWATS CAT 1.2 brief ATA PLWATS CAT 1.3 Joint Message Other CAT 1 CAMF CAT 2 C&MF, Wideband CAT 2 C&MF, Wideband Alticable Support Leases Direct Support Leases CAT3 Nert Message CAT3 PLWATS etc. CAT3 Direct 3 Total Support Leases TOM CAT 1 CAMP TOUR CAT 2 CAMF CANTALLEASES. TOLLI CAT 3 CAMP TOTAL CAT 4 CAMP CAT 4 Message CAT 4 WATS CAT 4 Direct TOTAL CAMP

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Sheet "O" 28-Apr-98 06-12-17 ENDING DECEMBER 31, 1997 28-Apr-98

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Apr.98 08.12.17.AM James Valley Cooperative & Accent Communications

						intrastate			
	******	Comment	- Control of the Cont	Message Tek	Message Telephone Service	Pres	Private Line	******	
Plant Investment Detail	COMPANY	Abcato	and Other	INSCATA	intratATA	InterLATA	IntraCATA	INTRASTATE	
(A)	(8)	0	(Q)	(E)	8	(0)	649	8	
	,	100							
COE Operator	2	914	20	20	9	04	20	2	o
COE Tandem Switch	0	H17	0	0	0	0	0	0	ŏ
COE Local Switch	0	HTS	0	0	0	0	0	0	o
COE Transmission	0	1420	0	0	0	0	0	0	Ö
COE Direct	0	188	0	0	0	0	0	0	ô
Total COE Leases	8		8	8	8	2	98	20	OK
IOT Leases	2	08/	8	9	9	8	9	2	0
CAWF Leases	2	161	2	9	20	9	9	8	OX
TOTAL CAPITAL LEASES	8		98	8	8	3	90	9	0
LEASEHOLD IMPROVEMENTS									
Land and Support Assets	8	H14	9	3	2	8	9	9	Ô
COE Switching	0	H18	0	0	0	0	0	0	0
COE Operator	0	H16	0	0	0	0	0	0	0 8
COE Transmission	0	H20	0	0	0	0	0	0	ô
101	0	280	0	0	0	0	0	0	0
CAM	0	181	0	0	0	0	0	0	ô
Other	0	286	0	0	0	0	0	0	ô
TOTAL LEASEHOLD IMPROVEMENT	2		2	2	2	2	9	2	o
TPIS, EXCL. ACCT. No. 2690	\$15,988,111		\$11,888,492	9	\$4,099,619	2	2	\$4,099,619	0,40

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			James Valley Cooperative & Accent Communications	sive & Accent Comm	unications				
						intrastate		-	
	******	-		Message Tell	Message Telephone Service	£	Physike Line	-	
Plant Investment Detail	COMPANY	Alexanor	and Other	InterLATA	tritraf.ATA	InterLATA	IntraLATA	INTRASTATE	
8	(8)	(0)	(Q)	(6)	(6)	(6)	(4)	(0)	
INTANGRUE ALASTS.									
-	9	H36	8	90	2	9	20	2	o
Denot Act No 2690	0	V100	0	0	0	0	0	0	0
209 Total Intarupbie Assets 210 211	9		8	9	04	2	2	0\$	ŏ
OTHER TELEPHONE PLANT									
*	08	-	98	20	\$20	80	90	95	-
*	0	-	0	0	0	0	0	0	
-	191,428	HOS	142,343	0	49.085	0	0	49.085	~
5	0	V124	0	0	0	0	0	0	0
1 TPUC, Long-term Albo.	0	108	0	0	0	0	0	0	0
	9	V126	0	0	0	0	0	0	o
	0	HOS	0	0	0	0	0	0	۰
Tele Pt. Adjust -	0	V104	0	0	0	0	0	0	0
Total Other Telephone Plant	\$191.428		\$142.343	2	\$40.085	9	9	Sen cas.	OX

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			1	Message Telephone Service	tone Service	Priva	Private Line		
Reserves and Deferrals	COMPANY	Alexator	and Other	InterLATA	IntraKATA	interLATA	IntraLATA	MIRASTATE	
(%)	(8)	(0)	63	9	(8)	(0)	99	(0)	
ACCUM DEPRECIATION, TPIS.									
Support Asser	\$843.037	HIS	\$626.868	9	\$216,169	08	90	\$216,169	OK
COE Switching	152,136	6 H	110,342	01	41,794	0	01	41,794	NO.
COE Operator	0	911	0	0	0	0	0 1	0	000
COL Transmission	493,249	25	359.017	0 0	134.232	00	0 0	134.232	200
Cable and Wire Facilities	4212507	101	3 159 182		1051325		0	1,052,325	OK
	0	V136	0	0	0	0	0	0	90
Total Accum Depr., TPIS	\$5,700,929		\$4,255,410	3	\$1,445,519	2	2	\$1,445,519	0.8
ACCUM AMORTIZATION									
Accum Depreciation, PHPU	0\$	HOM	2	3	9	9	9	9	0 0
Accum Amort, Tangble Inv.	0	1140	0	0	0	0	0	0	OK
Accum. Amort., Intang Inv.	0	141	0	0	0	0	0	0	OK
Amont.	0	V138	0		0	0	0	0	ОК
Tot Accum Amortzalion	8		8	8	9	2	2	9	OK
Total Accum. Depr /Amort.	\$5,700,929		PA.255,410	S	\$1,045,519	2	2	\$1,445,519	O.K.
ACCUM DEF INC. TAXES, NET									
Succost Assets	(123)	HIS	(\$429)	9	(\$146)	3	9	(\$146)	OK
COE Switching	28,486	H19	19,210	0	7,276	0	0	7,276	0 ×
COE Operator	0	H16	0	0	0	0	0	0	OK
COE Transmission	7,797	150	5,675	0	2,122	0	0	2,172	OK
101 Equipment	0	53	0	0	0	0	0	0	0 ×
Cabe and Wree Fac. Unclassified	(13,560)	VIAS	(10,164)	00	(3,396)	00	00	(3.3%)	00
				1	-	1	-	-	
Cold Across Del tree 12000	******		Mark Street	200	-	200	200		

Sheet T* ENDING DECEMBER 31, 1997

James Valley Cooperative & Acceet Communications
Physics Line OR 12 17 AM

				Priva	muste Line				
POC PART 36 ******			Inte	riterstate	Infini	ritrastate			
of Selected Investments	COMPANY	Message	InterLATA	IntraCATA	InterLATA	IntraLATA	Service	Other	
(A)	(8)	(5)	(0)	(4)	(9)	(0)	0.0	(1)	
TRANS OCT EQUIPMENT									
Working Loops Ang Cost mer Loop	4,088	4,034	23.52	23154	23154	23:54	23154	23154	×
CAT 4 13 Exch in Invest	\$946,555	\$834,052	\$12,503	2	2	9	2	2	
Orcus Terminations Avg Cost per Termination	310	279 1,737 03	1,737.03	1,737.03	1,737.03	1,737.03	1,737.03	1,737.03	0 %
CAT 423 Ober IX	\$536,480	\$484.632	853,548	2	2	2	8	3	
CAMF INVESTMENT									
Working Loops Loops Factor CAT 1 Exchange CAWF	4,086 1,000000 \$6,074,794	4,034 0,98673 \$7,968,131	54 0 013209 \$106,663	0000000	0000000	00000000	0 000000	0000000	ě
Equivalent IX Crouf Miles IX Cct Miles Factor CAT 3 Interesch. C&WF	78,309 1,000000 \$810,504	78,515 0.977095 \$791,988	0.022905	0 0000000	0 0000000	0,000000	0 000000 0	0000000	ŏ

Sheet 'G' 28-Apr-98 28-Apr-98 ENDING DECEMBER 31, 1997

Apr.96 08.12.17.AM

James Valley Cooperative & Accent Communications

						The state of the state of	-			
					Message Telephone Service	hone Service	Prince	Private Line		
	Physical Alecation Factors	COMPANY	Alocator	and Other	InterLATA	intratATA	InterLATA	IntraLATA	INTRASTATE	
	(4)	(8)	0	(0)	(4)	(4)	(6)	(H)	(1)	
3	Subscriber Plant Fact (SPF)	1 000000	5	0 75,0900	0000000	0 250000	0 000000	0 000000	0 250000	0 ×
8	Dial Equipment Minutes (DEM)	1 000000	Mad	0 725288	0 000000	0.274712	0 000000	0 000000	0.274712	OK
8	Concension U. ste Miss	1 000000	CMM	0.492457	0.000000	0 507543	0000000	0000000	FE-100-0	NO
8	Conversation Minutes	1 000000	180	0.492456	0,000000	0.507544	0 0000000	0 0000000	0.507544	00
Sec	Subscriber Minutes (SLU)	1 000000	SLU	3.862944	0.000000	0 137356	0 000000	0 000000	0 137356	OK
TS	PS Processor Tene	1 000000	481	1 000000	0000000	0 000000	0.000000	0 000000	0000000	OK
š	d Stand Work Sec., Tot	0 000000	WST	0 000000	0000000	0,000000	0 000000	0 000000	0 0000000	OK
ž	d Stand Work Sec., Aux.	0 000000	WSA	0 000000	0 000000	0 0000000	0 000000	0000000	0 000000	OK
ž	d Stand Work Sec., Comb	1,000000	WSC	1 000000	0 000000	0 000000	0.00000	0000000	0 000000	0 ×
8	COE CAT 2 Minutes	0000000	CT2	0 000000	0 000000	0000000	0 000000	0 000000	0 000000	0 ×
2	Exchange Truth Mendes	1,00000	ETM	1 000000	0 000000	0 000000	0 000000	0 000000	0 000000	OK
3	OU-Mi., HostRemote	1 000000	HEST	0 796075	0 000000	0.201925	0 000000	0 000000	0.201925	O×
8	CAMF CAT 4, WATS	0 000000	CT4	0.00000	0 000000	0000000	0,00000	0 000000	0 000000	OK
5	Equal Access MOU	0000000	EAM	0 000000	0000000	0000000	0 000000	0.000000	0 000000	0.8
8	urrent Billings	1 000000		0.638513	0 000000	0.361467	0 000000	0 000000	0.361487	0.0
3	Presubscription Factor	1 000000	EPRE	1 000000	0 000000	00000000	0 000000	0 000000	0.00000	OK
2	MTS & WATS Factor	1 000000	EMIS	0.623054	0000000	0.376946	0 000000	0000000	0.376946	OK
3	Access, Pit, and All Other Factor	0 000000	EPLO	0 000000	0 000000	0000000	0 000000	0 000000	0 000000	0.0
š	Special Access Factor	0000000	1SPA	0 000000	0000000	0 0000000	0 000000	0 000000	0000000	O
×	Switched Access Factor	1 000000	ISWA	0.432590	0000000	0.567410	0 000000	0000000	0.567410	OK
š	Billing & Collection Services Factor	0 000000	180	0000000	0000000	0000000	0 000000	0 000000	0 000000	0 ×
3	an Revenue Percent	1 000000	ð	0.384731	0000000	0.615269	0000000	0000000	0.615269	OK
2	Marine Tolal ocus Magn	1,000000	200	0.349940	0000000	0 650060	0.000,000	0,000000	0 650090	0
3	CARS Percent	1 000000	900	0,00000	0000000	0.500000	0.000000	0000000	0.576993	00
P.	censon Directorins Percent	0.000000	9	0000000	0000000	0.000000	0.000000	0,000,000	O december	N N

Sheet 1/F ENDING DECEMBER 31, 1997

08.12.17 AM

James Valley Cooperative & Accent Communications

toternal Abouter Factors (A) Support Assets Land and Support Assets (C) Con Operation									
Land and Support Assets Land and Support Assets Cold Coperation Cold Coperation	TOTAL	Strange	Indeptate	Message Tele	Message Telephone Service	Prince	mate Line	TOTAL	
(A) Support Assets Land and Support Assets COC Operator	COMPANY	Alecador	and Other	InterLATA	IntraLATA	InterLATA	IntraCATA	INTRASTATE	
Support Assets Land and Support Assets COE Operator	6	(0)	(g)	(E)	(3)	(9)	040	6	
COE Operator	1 000000	160	0.743583	0 000000	0.256417	0 000000	0000000	0.256417	0
COE Operator	1 000000	033	0 743563	0 000000	0.256417	0 000000	0 000000	0.256417	0
COS Tandam Ball	0000000	043	0000000	0 000000	0 000000	0000000	0 000000	0000000	0
CALL LANDERS DANS, JUST	0 000000	DAS	0 000000	0000000	0000000	0000000	0 000000	0 000000	0
COE Local Switching	1,00000	990	0.725288	0000000	0.274712	0 000000	0 000000	0.274712	0
COE Total Swetching	1 000000	089	0.725288	0000000	0.274712	0000000	0 000000	0.274712	0
COE Transmission	1 000000	Des	0.727862	0000000	0.272138	0000000	0 000000	0.272138	0
Total COE	1000000	610	0.728641	0000000	0.27339	0000000	0 000000	0.273359	0
John Chin (Term CAT 1	0.000000	080	0000000	0000000	0000000	0.00000	O DODGOOD	o necession	0
India Chan Claim CAT 2	0000000	Day	0000000	0000000	0000000	0000000	0000000	0000000	0.0
Total IOT	0000000	100	0 000000	0000000	0 000000	0 000000	0000000	0 000000	0
Case Cat .	*		0 161100	0000000	O named of	0.0000000	0000000		
Cana Cara	* 0000000	9	*******	0 0000000	0000000	0 0000000	0000000	0.00000	50
Canal	. 000000	200	0 504043	0000000	0 400010	0000000	0.000000	0,00000	50
CAME CATA	000000	0136	0 798075	0000000	0 301636	0000000	0000000	201000	30
Total CAWF	1 000000	0137	0.749953	0000000	0.250047	0 000000	0000000	0.250047	00
Total Equipment	1 000000	623	0.743563	0 0000000	0.256417	0000000	0000000	0.256417	٥
105	1 000000	CES	0 743583	0 000000	0.256417	0000000	0000000	0.256417	0
TPIS, exct Acct No. 2690	1 000000	D189	0.743583	0000000	0.256417	0 000000	0000000	0.256417	0
PR Held, Full Use	0000000	0215	0000000	0 000000	0 000000	0 000000	0 000000	0 000000	0
Total Tangble Assets	0 000000	880	0000000	0 000000	0 000000	0000000	0 000000	0 000000	0
Total Intargible Assets	0000000	8	0 000000	0 000000	0 000000	0 000000	0000000	0 000000	0
Long-Serm PUSC	0000000	W.O.	0000000	0000000	0000000	0000000	0000000	000000	
Net Telephone Plant	1 000000	180	0.741800	0 0000000	0.258,200	0000000	0000000	0.256200	
Total Net Investment	1 000000	000	0.741625	0 000000	0.258375	0000000	0 000000	0.258375	
Capital Leases	0000000	6210	0000000	0 000000	0000000	0.000000	0 000000	0 000000	0
Tot Bus. Ofc., Cust Serv	1 600000	141	0.736139	0000000	0.261861	0 000000	0 000000	0.261861	0
Total 'BiG THREE' Expenses	1 000000	1170	0.718657	0 000000	0.281343	0000000	0 000000	0.281343	-
Corporate Operations Expense	1 000000	1185	0.656325	0 000000	C 343675	0 000000	0 000000	0.343676	-

Sheet 'T ENDING DECEMBER 31, 1997

James Valley Cooperative & Accent Communications 08 12 17 AM

						retrastate			
COC DAGT W	1014	-	-	Message Telephone Service	hare Service	74	Private Line		
Operating Expenses and Taxes	COMPANY	Abcator	and Other	InterLATA	IntraLATA	InterLATA	IntraCATA	INTRASTATE	
8	(8)	(0)	(0)	(9)	(3)	(0)	(94)	(3)	
3 PLANT SPEC OPER EXPENSE									
Network Surport, Albo: Network Sur. 3, Direct	30	H14 V148	30	20	80	90	000	go	××
Total Network Support Esp.	2		2	2	8	8	9	98	ox
General Support, Albo: General Support, Direct	\$73.161	VISI	\$54.416	20	\$18,765	20	80	\$18.765	0 0 X X
Total General Support Exp.	\$73.181		\$54,416	8	\$18,765	2	02	\$18,765	0 ×
Central Office Eq., Albo: Central Office Eq., Direct	\$179,156	1217	\$130,162	20	\$48,974 7,591	80	30	7,591	9 ×
Total COE Exp	\$208,789		\$150,224	2	\$96.965	2	9	\$56,565	0
Contess Pay Prom Contess Pay Prom Other IOT	2000	252	2000	2000	2000	200	2000	200	0000
Total IOT Exp	2		8	2	2	2	8	2	0 ×
Cable & Wire, Abox. Cable & Wire, Direct	135,563	1617 V158	\$193,930	20	\$64,660	30	30	\$64,660	00 XX
Total CRWF Exp	FHH,173		\$287,812	2	\$126,361	2	2	\$128,361	0 ×
TOTAL PLT. SPEC OPER EXP.	\$694,143		\$492,453	2	\$201,690	2	2	\$201,690	0 ×
TOTAL PLT. SPEC., ex SUPPORT	\$420,962		\$438,036	2	\$162,926	2	8	\$182.926	OK

SNeet T ENDING DECEMBER 31, 1997

James Valley Cooperative & Accent Communications

					Annual Sections	-			
Operating Expenses and Taxes	COMPANY	Source/ Aflocator	interstate and Other	InterLATA IntraLATA	intrakATA	- 1	IntraCATA	TOTAL	
3	(6)	10)	(0)	9	9	(0)	9	(0)	
NON-SPECIFIC OPER EXP.									
Oth Pit and Foult. Abox	3	901	2.	2.	2.	2.	2	2	00
Total of the state	1		1	1	1			1	
TOUR OW 14 & Equal.	2		2	2	2	2	2	2	o o
Network Operations, Alloc. Network Operations, Direct	583,192	H33	\$61,860	20	\$21,332 0	20	80	\$21,332	00
Total Network Oper. Exp.	\$83,192		\$61,860	8	\$21.332	2	2	\$21,332	ОЖ
Total Access Expenses	9	V180	2	2	93	2	9	9	0 ×
Depr., Support Assets	\$133,423	HIS	\$99.211	9	\$34.212	2	95	\$34.212	
	318,204	62H	230,790	0	87,414	0	0	87,414	OK
Depr., COE Operator	0	9110	0	0	0	0	0	0	-
Depr., COE Transmission	43.972	21	32,006	00	11,986	00	0.0	11,968	-
Day CAN Exilian	427 703	25	CH 344		131 061		00	130 161	
Dage, MeTU	0	100	0		0		0	0	
Total Depreciation Expense	\$1,023,302		8757,759	2	\$265,543	2	2	\$265,543	90
Arrort. Tangble Assets	9	1140	04	9	05	9	9	95	
Amort, Intangible Assets	0	141	0	0	0	0	0	0	OK
Other Amortization	0	V189	0	0	0	0	0	0	
Direct Assigned Amort	307	V190	200	0	0	0	0	0	
Total Amortization Exp.	2003		\$307	8	8	8	8	9	
Total Depr. and Amort.	\$1,023,609		\$758,066	2	\$265,543	2	9	\$266,543	
the case of the same of the same	*********		***************************************					1	

28-Apr-98 Sheet T' ENDING DECEMBER 31, 1997

James Valley Cooperative & Accent Communications 08 12 17 AM

					1	intrastate			
The same of the same	10101	1	-	Message Telephone Service	ne Senice	Private	Private Line	101	
Operating Expenses and Taxes	COMPANY	Abcellor	and Other	InterLATA	INTRATA	InterCATA	IntraLATA	INTRASTATE	
3	(8)	(0)	6	9	9	(6)	930	(1)	
CLISTOMER OPERATIONS EXPENSE									
Marketing, Alocable Marketing, Direct	\$10,496	G38 V192	\$6,702	20	13.744 0	20	20	13,794	00
out Marketing Expense	\$10,496		\$6.702	2	E3.794	2	9	13,794	0
Operator Service, Alboc Operator Service, Drect	30	A20.	20	20	20	20	20	20	00
total Operator Service	8		2	2	8	2	2	2	o
Jasafed Directory Sphabelical Directory Greign Directory	12,780	V198 0.00 0.00	11,025	200	0.00 1,756 0	200	200	04.7.5 00.00	000
otal Directory	\$12,780		\$11,025	8	\$1,755	8	2	\$1,755	o
888	\$32,750 64,500 0	8000	\$32,250 40,167 0	200	24.315	200	200	24,313	000
has Otc. DC Swelched Access	000	888	000	000	001	001	000	000	000
Jon Collect & Admin.	00	38	00	00	0	00	00	00	00
Total Business Office	\$96,750		\$72,437	2	\$24,313	2	2	\$24,313	OK
Dust Swc. Dreed	30	2000	20	20	20	20	20	20	000
Ser	96,716	5	74.946	0	20,770		0	20,770	o
Just Serv., EU Common Line	5,038	5 S	5,038	00	0		00	0	00
Total Customer Service	\$128,620		\$83.917	2	\$34,703	2	2	\$34,703	o
Total Bus Ofc., Quat Serv.	\$225,370		\$166,354	03	\$59,016	9	2	\$59.016	OX

Sheet 17 26-Apr-92 ENDING DECEMBER 31, 1997

OB 12 17 AM James Valley Cooperative

James Valley Cooperative & Accent Communications

						arriage a			
				Message Telephone Service	one Service	Priva	Private Line		
Operating Expenses and Taxes	COMPANY	Mocator	and Other	InterLATA	IntraKATA	InterLATA	IntraLATA	INTRASTATE	
8	(8)	(0)	(0)	(E)	(6)	(0)	6.0	8	
6 Other Cust Serv. Albo. 7 Other Cust Serv. Direct	531,752	115A	\$23,437 498	20	\$4,315	20	20	\$8,315 0	00 X X
Total Other Cust Serv	\$32,250		\$23,935	2	\$8,315	2	2	\$8,315	0 ×
1 TOTAL CUSTOMER OFER EXP.	\$280.896		\$206,016	2	\$72,880	2	2	\$72,860	o
996 THREE EXPLASES									
- 57	\$620,962		\$438,036	2	\$162,926	2	2	\$182,926	ox
7 Total Network Oper Exp. 5 Total Customer Operations	280,896	8 5	208,016	00	72,880	••	00	72,332	00
TOTAL "BIG THREE" EXPENSES	\$985,050		\$707,913	2	\$277,137	3	8	\$277,137	0 8
2 2 3 CORPORATE OPERATIONS EXPENSE									
5 Erec and Planning Alboc 6 Erec and Planning, Need	\$141,288	H50 V213	\$101,536	20	007.962	80	80	\$39,750	8 ×
Total Exec. and Planning	\$141,288		\$101.538	8	\$39,750	8	2	\$39,750	ok
Admin & General, Albouble Admin & General, Direct	35,000	H50 V231	\$163.313	20	35,000	80	20	35,000	0 0 0 0
3 Total Admin and Gen	\$362,247		\$163,313	8	\$98.9M	3	2	\$56,934	0 ×
5 TOTAL CORPORATE OPERATIONS	\$403.535		8284.850	2	\$138,665	2	24	\$138,685	0 %
NOMINCOME TAXES									
O Non-income Taxes, Althougher 1 Non-income Taxes, Direct	20	HON V233	20	80	20	20	20	20	0 0 X
1 Total Non-income Taxes	2		2	3	3	8	8	8	o
6 TOTAL OFFIR EXP AND TAXES	\$2,485,375		\$1.785.244	2	\$700.131	8	2	\$700.131	0 × 0

Sheef "7" 28-Apr-38 EADING DECEMBER 31, 1997

				uamen valley cooperative is Access continuous access	THE S PROPERTY COUNTY				
HOSE FOR PART 69 ******* HOSE PART 69 ***********************************	Part 36 Intrat.ATA Total	Source	Common	Local Switching	Information	Common	Billing and Collection	940	
(8)	(8)	(0)	(Q)	(F)	6	(0)	(44)	(1)	
3 Net Investment 4 Rate of Return	\$2,738,145	25.8	\$1,445,479	\$538,597 10.00%	04 000.01	\$756,070 10 00%	10 00%	10 00%	
6 Return on Rate Base	\$273,815		\$144,548	\$53,660	2	\$75,607	9	10	
A AFLUCIO B ITC Amortization D Other Return Adjustments	0 0	NS7 Deed	0 0 0 (23.23)	0 ((20%)	000	0 0 (1.173)	000	900	
2 Net Return	\$269,467		\$142.225	\$52.628	2	\$74.434	2	8	
Interest Expense Captalized Payrol Taxes Depreciation Adjustment Other Income Adjustments	186,361	NS7 NS7 Deed	8	X		60,00	0000	0000	
After Tax Income	\$63,126		\$43.644	\$16.306	2	\$22,975	2	9	
State Income Taxes 2 Federal Income Taxes 3 Operating Expenses and Taxes	82,146 700,131	888	28,632	10,425	2,980	14,589	0 000.69	000	
Uncolectibles Other Revenue Adjustments	(2,084)	Direct	(4,146)	(215)	00	(622)	00	00	
Basis for Gross Receipts Tax	10075001	027,091 16+31+32+33	398,740	230,112	2,980	130,051	69.209	0	
Gross Receipts Tax	42,528	37	16,510	825.6	63	13,501	2,866	0	

** * *** * *** * **** * ****

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\$72,075

\$337,656

\$3.103

\$236.593

\$411,781

\$1,063,207

TOTAL REVENUE REQUIREMENT

Sheet YC 28-Aprills ENUMER 31, 1997 28-Aprills

Inman Uniform

es Valley Consensitive & Acres

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(A)	Total	Source	Common	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(8)	Ę,	(Q)	(4)	(4)	(0)	649	6	
Land and Support Assets	\$414,451	123	\$57,160	\$125,262	9	\$232.028	9	8	Ö
Central Office Equipment	\$1,073,436	673	\$233.513	\$511,726	90	\$328,198	08	04	OK
Into Term.X. or Equipment Cable and Wire Facilities	2,611,732	178	1,992,033	00	00	619,699	00	00	00
Total COE, IOT, CAMP	\$3,685,168		\$2,225,546	\$511,726	2	\$947,897	8	8	o
Total Tangible Assets	9	1917	2	2	8	2	9	8	0
Total Tele. Pit en Intarg. Total Intargübe Assets.	\$4,099,619	=	\$2,282,706	\$636,987	30	\$1,179,926	80	20	00
Total Plant in Service Total Pit Held Future Use	\$4.099.619	140	\$2,282,706	\$636,967	20	\$1,179,926	20	3.0	00
Total ST PLIC	49,085	1163	27,331	1,627	00	14,127	0	00	00
Total Tel. Pix. Asjust.	00	1169		00	00	00	00	00	00
TOTAL TELEPHONE PLANT	\$4,148,704		\$2,310,037	\$644,614	2	\$1,194,063	2	8	0
kess Accum Depr., Pt. in Serv	1,445,519	1023	889,013	107,127	0	449,379	0	0	0
Accum Depr. PHFU Accum Amort Tarobbe Pit	00	M27	00	00	00	00	00	00	00
Accum Amort Intangbles		629			00	100	000		000
	958'5	100	(1,728)	7,232	00	352	00	0	OK
phrs. Other Assets	•	Deed	•	۰	0	۰	0	۰	ò
NET TELEPHONE PLANT	\$2,697,329		\$1,422.752	\$530,256	S	\$744.322	8	8	o
Class B RTB Stock Materials and Supplies	0 25	555	0	2377	00	0	00	00	00
Cesh Working Captal Equal Access Investment	25.518	523	14.209	3,965		7.345		000	000
NETRACESTMENT	\$2,738,145		\$1,445,479	\$536,507	2	\$756,070	9	2	ŏ

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Intral.ATA Investment Detail	IntraLATA Total	Source or Apportion	Common	Local Switching	information	Common Transport	Balling and Collection	Other	
8	(8)	0	(Q)	(F)	6	(0)	949	(3)	
LAND AND SUF									
	9	NON	0	0	0	0	0	0	0
16 Land Assets, Private Line	0	NZW	0	0	0	0		0	0
18 Total Land Assets	80		8	2	9	9	03	0\$	0
20 Support Assets, Message 21 Support Assets, Private Line	\$414,451	82 K	\$57.160	\$125,362	80	\$232,029	80	30	
23 Total Support Assets	F14.451		\$57,160	\$125,362	2	\$232,029	2	9	
25 Total Land and Supp. Assets	B114.451		\$57.160	\$125,362	98	\$232,029	9	\$0	
27 CENTRAL OFFICE EQUIPMENT									
28 Operator Sys., DA 30 Operator Sys., Other	80	60	00	00	00	00	00	00	00
32 Total Operator Systems	9		8	98	9	2	9	9	0
34 Tandest Switching 35 Tandem Assigned	30	(O) Deed	2°	20	80	20	g •	30	00
37 Total Tandem Switching	2		2	2	3	9	9	108	0
39 Local Switching 40 Local Assigned	\$511,726	(E) Deed	20	\$511,726	20	20	20	30	00
42 Total Local Switching	821,728		2	\$511,726	2	2	9	9	0
44 Total Switzling	\$511,726		9	\$511,726	2	8	38	98	

Sheet 1. 25-Apr. ENDING DECEMBER 31, 1997 Sames Valle, Connection & Account Co.

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IntraLATA investment Detail	Part 36 Intrat.ATA Total	Source or Apportion	Common	Local Switzlang	Information	Common	Billing and Collectors	Other	
(A)	(8)	(0)	(Q)	(1)	(4)	(0)	0.0	6	
OE Each Trum	9	Direct	9	90	90	9	05	9	0
OE Exch Line - Metsage	233.513	(0)	233.513	0	0	0	0	0	ō
COE Exch Line - Pt. etc.	0	(0)	0	0	0	0	0	0	ō
COE Exch Line - Assigned	0	Deed	0	0	0	0	0	0	o
OE Interexchange, Message	245,972	(0)	0	0	0	245,972	0	0	OK
	0	(1)	0	0	0	0	0	0	ō
OE Intereschange, Assigned	0	(0)	0	0	0	0	0	0	ô
OE HIR Message	82,225	(0)	0	0	0	82,225	0	0	Ô
OE HR Assigned	0	Deed	0	0	0	0	0	0	0
otal COE Transmission	\$561,710		\$233.513	8	2	\$326,198	8	8	OK
Total Central Office Equa	\$1,073,436		\$233,513	\$511,726	2	\$328,198	9	0\$	0 ×
OT EQUIPMENT									
Vote: Telephone	90	Nes	98	8	08	05	95	2	0
certess Pay Prove	06	(Q)	00	00	00	00	00	0.0	00
and delivery and the second		-		***************************************		-	-	-	
otal IOT Equipment	9		08	2	2	05	9	9	OK
CABLE AND WIRE FACUTIES.									
Sicharge PL and WATS	8	(1)	2	04	2	8	04	9	o
Exchange Message	1,992,033	(D)	1,992,033	0	0	0	0	0	ō
schange Assigned	0	Direct	0	0	0	0	0	0	0
otal Exchange Line C&WF	\$1,992,033		\$1,992,033	80	2	8	05	20	ŏ
Exchange Trunk, Message	3	Direct	05	9	2	05	90	05	OK
schange Trunk, Pt.	0	Direct	0	0	0	0	0	0	0
otal Exchange Trusk C&WF	9		04	9	3	2	9	05	OK
Intereschange Message	\$401,968	(0)	0\$	9	8	\$401,968	9	\$0	O
iterexchange Pt., WATS	0	(1)	0	0	0	0	0	0	0
derexchange Assigned	0	(9)	0	0	0	0	0	0	0
						-			

28-Apr-98

James Valley Cooperative

IntraCopyART 69 ***********************************	Part 36 Intrag, ATA Total	Source or Apportion	Common	Local Switching	triformation	Common	Billing and Colection	Other	
8	(8)	(0)	(Q)	(6)	(6)	(0)	640	(1)	
HAR CKAF, Message	\$217,731	(0)	90	2	95	\$217,731	9	-	2
HR C&WF, WATS	0	(1)	0	0	0	0	0		0
HR CAMF, Assigned	0	Deect	0	0	0	0	0		0
Total HostPenic 25WF	\$217,731		100	98	9	167,7151	03	-	2
Total Cable and Whe Facil	\$2,611,732		\$1,992,033	8	9	\$619,699	2	-	2
TANGBLE ASSETS									
Land and Support Leases	9	87N	0	0	0	0	0		
COE Operator Leases	9	22	9	9	9	2	98		. 9
COE Tandem Switching Leases	0	×	0	0	0	0	0		a
COE Local Selbhing Leases COE Transmission Leases	00	22	00	00	00	00	00		00
Total COE Leases	9		9	9	3	3	2		13
IOT Equipment Leasons	9	2	0	0	0	0	0		.0
CAN's Leases	20	111	0	0	0	0	e		
Total Capital Leases	8		2	9	2	8	9		2
Leasehold Impr. Albo.	2	101	0	0	0	0	0		-
Leaseword Impr., Direct	0	Deed	0	0	0	0	0		
Total Leasurold Improvements:	9		2	9	2	2	96		8
Total Tangible Assets	9		2	9	2	2	98		- 24
TOTAL INTANCIBLE ASSETS	2	N37	2	2	9	2	2		2

Sheart* ENDING DECEMBER 31, 1997

28-Apr-98

Comment of Street, Co.

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James Valley Cooperative & Accent Communications

InfraiLATA Investment Detail	Part 36 InfraiLATA Total	Source or Apportion	Common	Local	Information	Common Transport	Billing and Collection	OBer	
(A)	(8)	(C)	(Q)	(6)	(9)	(0)	(14)	(3)	
PLANT UNDER CONSTRUCTION									
Short-term Long-term	\$49.085	8 8 8 8 8 8	\$27,331	\$7,627	20	\$14,127	20	80	00
Total Pt. Under Corst	\$49,065		\$27,331	\$7,627	2	\$14,127	8	3	0 ×
TELEPHONE PLANT ADJUSTMENT	9	N446	25	S	2	2	3	9	OK
CLASS BRIB STOCK	9	NS7	8	8	9	2	9	2	0.8
MATERIALS AND SUPPLIES	\$15,238	NO7	\$8.518	12,377	8	\$4,403	9	2	0
CASH WORKING CAPITAL	\$25.516	V37	\$14,209	\$3,965	98	\$7.345	05	3	OK
EQUAL ACCESS INVESTMENT	03	Direct	2	05	9	9	04	9	

Sheet "M" 28-Apr-88 ERDHG DECEMBER 31, 1997

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James Valley Cooperative & Account Con-

	Day of the								
Intral ATA Reserves and Deferrals	IntracATA Total	Source or Apportion	Common	Local Switzbrig	Information	Common	Difficial and Collection	80	
(A)	(8)	(C)	(Q)	(4)	6	(0)	660	(0)	
ACOUN DEPRECIATION, THS									
Custom Assets	\$216.169	NON	\$20.813	E05.334	08	\$121.021	03	•	0 0
COE Switching	41,794	141	0	41,794	0	0	0		0 K
COE Operator	0	132	0	0	0	0	0		0
COE Transmir-in	134,232	1.68	55,603	0	0	78.479	0		0
IOT Equipmen	0	1.78	0	0	0	0	0		0 0
Cathe and Wire Facilities	1,053,325	1117	803,397	0	0	249,928	0		0
Other Plant	0	N37	0	0	0	0	0		0
Total Accum Depr., TPIS	\$1,445,519		\$869,013	\$107.127	9	\$449,379	2	-	0 0
ACCUM, AMORTIZATION									
Accum Depreciation, PHFU	98	101	9	9	2	9	04		0
Accum Amort, Tangble Inv.	0	N37	80	90	90	9	08	-	0 OK
	0	1637	2	04	08	9	80	-	0
Accum Amori., Other	0	101	04	9	2	2	04		0
Tot Acoum. Amontoation	8		8	0\$	04	08	9		9 0 8
Total Accum. Depr /Amort	\$1,445,519		\$609,013	\$107,127	9	\$449,379	8		9 OK
ACCUM DEF INC TAXES, NET									
Support Assets	(\$146)	8CN	(025)	(\$44)	2	(\$62)	9		0
COE Switching	7.276		01	7,276	0 0	0.0	0 0		
COL Operator	2	757		00	0 6	0000			
IOI Equipment		178			00				
Cable and Wire Fac. Unclassified	(3,396)	L117 N37	(2.590)	00	00	(904)	00		00
Total Account Dad too Tours	45.850		A . P. 10.	67.575	3	6363	3	1	20

Columbia	Apportement Factors	Part 36 IntraLATA Total	Source	Common	Local Switching	information	Common Transport	Billing and Collection	Other	
No.	(A)	(8)	(0)	(Q)	9	(6)	(9)	0.0	ε	
Table 14 Table 15	Central Office Equipment	\$1,073,436	023	\$233,513	\$511,726	9,0	\$326,196	200	9	
Comparison	C&W Facilities	2,611,732	(11)	1,992,033	0	0	619,699			
1 1 1 1 1 1 1 1 1 1	Total	\$3,665,168		\$2,225,546	\$511,726	9	\$947,897	2	2	
Company Comp	, actor	1 000000		0.603920	0 136961	0000000	0.257219	0.000000	0 000000	
1777 COLUMN	Sum Sw. Trans., Other	\$1,459,623	11	3	\$511,726	08	\$947,897	3	90	
Marketon 1577.54 175 175.54 175 175.54 175 1	Factor	1,000000		0 000000	0.350588	0 000000	0.649412	0 000000	0 000000	9
	Central Office Equipment	\$1,073,436	170	\$233,513	\$511,726	2	\$328,198	2	25	-
	Into Ong/Term. Eggt.	0	1.78	0	0	0	0	0	0	7
1100.000 1100.000	C&WF, Excl Exch. Message	619,699	1117-63	0	0	0	619,699	0	0	
### 144.45	Total	\$1,693,135		\$230.513	\$511.726	9	\$947.897	5	9	
	Factor	1 000000		0.137917	0.302235	0 000000	0.559847	0 000000	0 000000	-
######################################	Carneral Surport Facilities	********	*	667 160	6136.363	*	*****	*		
	Central Office Equipment	1,073,436	12	233.513	511.726	20	328.198	20	0	
	Info. Orig /Term. Eggt.	0	**	0	0	0	0	0	0	
1,000 1,177 0 0 0 0 0 0 0 0 0	C&W Facilities	2,611,732	15	1,992,033	0	0	619,699	0	0	
1. There	Equal Access Investment	0	1117	0	0	0	•	0	0	
1, There 1, 100,000 (19,000) (Total	\$4.099,619		\$2,282,706	\$636.987	2	\$1.179.926	8	9	
1, Times 14006119 30 12,250,00 10450,00	Factor	1 000000		0.556809	0.156377	0 000000	0.257814	0 000000	0 000000	
1000000 0058800 015577 0000000 0.287814 0.000000 1.000000 1.000000 0.000000 0.000000 0.000000 0.000000	Sum Com Ln. Sw. Trans.	\$4,099,619	*	\$2,282,706	\$636.967	2	\$1.179.926	8	8	
1,000000 Drest 1,000000 0,000000 1,000000 0,000000 1,000000 0,000000 0,000000 0,000000 0,000000	Factor	1 000000		0.556809	0 155377	0.00000	0.287814	0 000000	0 000000	
1,000000 Dread 1,000000 0,000000 0,000000 0,000000 0,000000	COE Cut 2 Factor	100000	Chance	0000000	0000000	0 1000000	* 0000000	0.0000000	-	
\$4,090,019 K26 \$2,282,706 \$400,697 \$0 \$1,178,006 \$0 100,0000 1,000,000 0 15,000 0 10	OT Cat. 1 Factor	1 000000	Direct	1 000000	0000000	0 000000	0 000000	0 000000	0000000	
0.555809 0.155377 0.000000 0.297814 0.000000	Total TPIS	\$4,099,619	85	\$2,282,706	\$636,967	2	\$1,179,926	2	2	
	actor	1 000000		0.555809	0.155377	0 000000	0.287814	0 000000	0000000	

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28-Apr-98

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	Apportionment Factors	Part 36 Intrat ATA Total	Source	Common	Local Switching	information	Common Transport		Other
	8	(8)	(0)	(9)	(6)	(4)	(0)		(3)
85	Intentate Equiv. Factor Wild Std Work Seconds	0.000000	Deed	0.00000 1	0000000	0000000	0000000		0000000
221	1915 THREE' Expenses Factor	\$295,902	1/10	\$77.566 0.282096	\$45,714 0.154489	\$1,996 0.006744	\$119,387	851,251	0 000000
282	Net investment Factor	\$2,738,145	sur	\$1,445,479	\$536,597	0 000000	\$756,070		0000000

** * **

8	Intrat.ATA Total	Appention	Conmon	Local Switching	information	Common Transport	Billing and Collection	Other	
	(9)	0	(0)	9	6	(9)	040	6	
PLANT SPEC OFFIR EXPENSE									
Network Support, Albo: Network Support, Direct	30	N37 Drect	20	20	30	20	80	30	00
Total Network Support Exp.	2		2	9	8	9	9	2	0.8
General Support, Albo. General Support, Direct	\$18,765	N30 Deed	12,566	15,671	20	\$10,505	30	20	0 0 0 X
Tutal General Support Exp.	\$18.765		\$2,588	\$5,671	34	\$10,505	S	9	0.8
Central Office Eq. Albc. Central Office Eq. Direct	\$48,974 7,591	NO1 Dreed	\$10,654	1,591	90	\$14.974	20	80	00 0
Total COE Exp	\$56,565		\$10,654	806 003	2	\$14.974	98	9	0 K
Cust Premises Equip Other IOT IOT Direct	200	NAS Breed	200	200	200	200	800	300	000
Total IOT Exp.	2		2	8	2	2	9	2	0 ×
Cable & Wire. Abc.	\$64.660 61,701	Diect	\$48,316	20	20	\$15,342 61,701	20	30	00
Total CAWF Exp	\$126,361		\$40,318	8	2	\$77,043	8	2	0 ×
TOTAL PLT. SPEC OPER EXP.	\$201,690		\$62.559	\$36,609	2	\$102,522	98	2	0.8
TOTAL PLT. SPEC., ex SUPPORT	\$182,926		126.921	\$20,936	2	\$92.017	9	2	0 ×

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James Valley Cooperative & Accent Communications

Operating Expenses and Taxes	Part 36 InfratATA Total	Apportion	Common	Local	Information	Common Transport	Eding and Collection	Other	
(A)	(8)	(0)	(0)	(6)	69	(0)	640	6	
S7 NON-SPECIFIC CHER. EXP.									
Oth Pit and Equip., Aloc.	20	N18 Deed	80	20	30	30	g °	30	00
S2 Total Oth Pit & Equip	9		2	2	9	2	3	8	ox
Methods Operations, Alloc 55 Nethods Operations, Direct	\$21,332	Nie Deed	\$12,863	\$2,962 0	80	\$5,467	20	000	90
57 Total Network Oper Exp.	\$21,332		\$12,863	\$2,962	2	\$5,487	8	80	0 ×
Total Access Expenses	2	Dwect	2	2	08	2	80	80	0,0
Depr., Support Assets	\$34,212	623	\$4.718	\$10,340	9	\$19,153	90	05	0 ×
Depr. COE Switching	67,414	3	00	87,414	01	0	01	0	0 ×
Depr. COE Transmission	11.966	188	4.975	00	00	6,992	00	00	000
Depr., IOT Equipment	0	1.78	0	0	0	0	0	0	OK
Depr., CAW Facilities Depr., PHFU	131,551	1117	100,642	00	00	31,309	00	00	00
Total Depreciation Expense	\$265,543		\$110,335	\$97,755	8	\$57.454	9	20	ox
Amort. Tangible Assets	2	1341	2	90	90	9	2	05	OK
Amort, Intangible Assets	0	1144	0	0	0	0	0	0	OK
Other Amortization	0	Deect	0	0		0	0	0	OK
Direct Assigned Amort	0	Deect	0	0	0	0	0	0	OK
Total Amortzation Exp.	2		2	2	8	8	04	80	0 ×
Total Depr and Amort	\$265,543		\$110,335	\$97,755	9	\$57,454	2	80	0 ×
TOTAL NON-SPEC, OPER, EXP.	\$286,875		\$123,218	\$100,717	2	\$62.941	2	50	90

Operating Expenses and Taxes	ref X Intra ATA Total	Apportion	Common	Local Switching	information	Common	Billing and Collection	OBSE	
(4)		(0)	(0)	(E)	6	(0)	640	(1)	
CUSTOMER OPERATIONS EXPENSE									
Marketon Abunda	61 794	2004	1010	6100	9	\$1.002	8	9	×C
Marketing Ornel	0	Drect	0	0	0	0	0	0	OK
Total Market, of Experse	\$3,794		\$2,113	0668	8	\$1,092	8	08	OK
		-							-
Operator Service, Ovect	0	Deect	90	00	0	20	20	0	00
Total Operator Service	8		8	2	8	2	8	05	o
Character Character	9	Channel	5	S	5	4	5	9	*0
Althorated Descriptor	1766	100	20		1766		0	0	×O
Foreign Directory	0	Direct	0		0	0	0	0	0.8
Total Directory	\$1,755		2	9	\$1,755	9	9	80	0 ×
Bus Ofc. EU Presubscription	0	N40	2	2	9	2	94	8	0
Bus Ofc. Reserved	0	6	0	0	0	0	0	01	0
Bus Ofc. EUP.	0	E	0 0	0 0	00	0 0	200.00	00	00
Des Of El Brisanni	00000	100		0.0			0		00
Bus Ofc. IX Special Access	0	3			0	0	0	0	0
Bus Olc., IX Switched Access	0	NAO	0	0	0	0	0	0	ô
Bus Otc., IX Billing and Collection	0	(14)	0	0	0	0	0	0	0
Bus Ofc. Con Collection & Administr Bus Ofc. Reserved	00	3.9	00	00	00	00	00	00	00
Total Business Office	824.313		2	8	2	98	\$24,313	3	0
Cust Serv. Mag Process	9	(94)	0	0	0	0	0	0	0
Serv.	20,770	(14)	0	0	0	0	20,770	0	0
Cust Serv. CABS Cust Serv. EU Common Line	0 0	F 62	00	0	00	9,048	00		00
Total Customer Service	\$34,733		8	54,885	8	\$9.048	\$20,770	8	0
	*******		*	The second	-				10000

Sheet "O" 28.4 ENDING DECEMBER 31, 1997 ames Valley Cooperative & Accent Commi

1 1 5		Dart Mi								
0	Operating Expenses and Taxes	Intrat.ATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
8	(A)	(8)	(0)	(Q)	(£)	(6)	(0)	040	(1)	
5	Wer Cust Serv, Aloc. Wer Cust Serv, Drect	\$4.315 0	142 Deed	20	50°	\$240 0	\$1,236 0	\$6,168	30	00
10	otal Other Cust. Serv	\$8,315		8	\$998	\$240	\$1,238	\$6.168	03	0 8
5	OTAL CUSTOMER OPER, EXP.	\$72,880		\$2,113	\$6,143	\$1,996	\$11,378	\$51,251	9	90
P	BIG-THREE* EXPENSES									
100	ctal Pt. Specific Exp. otal Pt. Non-specific Exp.	21,332 6		\$62,559	2,962	20	5,487	20	80	00
	otal Customer Operations	72,860	163	2,113	6,143	1,996	11,378	51,251	0	0
2 8	TOTAL "BIG THREE" EXPENSES COMPORATE OPERATIONS EXPENSE	\$295,902		\$77,556	548,714	\$1,996	\$119.387	181,281	S	ò
55	sec and Planning Albo: sec, and Planning, Direct	\$39,750	Direct	\$10.418	\$6,141	8368 0	\$16,038	\$6,685	80	00
10	otal Evec and Planning	\$39,750		\$10,418	58.141	8368	\$16,036	\$6,885	9	0 %
33	dmin & General, Alticable dmin & General, Drect	35,000	Deed	\$16,757 11,095	59,877	285	17,080	\$11,074	80	00
10	otal Admin and Gen	\$96.934		\$27,852	\$16,417	8116	\$42.876	\$11,074	8	0 0
10	OTAL CORPORATE OPERATIONS	\$138,685		\$38.270	\$22.558	1994	\$58,914	\$17,958	90	OK
ž	JON-PHOOME TAXES									
22	ion-income Taxes, Alocable fon-income Taxes, Direct	20	N37 Drect	80	80	30	20	20	20	000
		-		-	-		-			0
0	otal Non-income Taxes	80		2	8	9	05	98	20	0
5	TOTAL OPER EXP. AND TAXES	\$700.131		\$226,160	\$166,027	\$2,980	\$235,755	\$19,209	80	0 0
						***************************************		***************************************		

Sheet TP* ENDING DECEMBER 31, 1997

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Intert.ATA Revenue Requirement Summary	Part 36 IntertATA Total	Source	Commission	Local Switching	Information	Continon Transport	Billing and Collection	Other	
8	(9)	(0)	(Q)	(E)	(4)	(0)	040	(1)	
Net investment Rate of Return	0\$ 200.01	818	03 2700 01	10 001	400 DT	200 Ot	10 00%	50 ot	00
Return on Rate Base	2		2	8	2	S	8	2	o
AFUDO	0\$	137	0	0	0	0	0	0	0
ITC Americation	00	137	00	00	00	00	00	0.0	88
Other Helloth Adjustments	0	Deed	0	0	0	0	0	0	6
Net Return	04		8	9	2	9	8	2	ŏ
Interest Expense	90	167	0	0	0	0	0	0	0
Capitalized Payroll Taxes	0	137	0	0	0	0	0	0	OX
Depreciation Adjustment	0	137	0	0	0	0	0	0	ō
Other Income Adjustments	0	Deect	0	0	0	0	0	0	ō
After Tax Income	2		8	8	2	2	9	90	90
State Income Taxes	90	8	90	08	9	90	90	8	0
Federal Income Taxes	0	20	0	0	0	0	0	0	ō
Operating Expenses and Taxes	0	0195	0	0	0	0	0	0	ō
Uncollectibles	0	Direct	0	0	0	0	0	0	0
Other Revenue Adjustments	0	Direct	0	0	0	0	0	0	0
Basis for Gross Receipts Tax	0	0 16+31+32+33	0	0	0	0	0	0	o
Gross Receipts Tax	0	и		0	0	0	•	0	0
TOTAL REVENUE REQUIREMENT	2		2	2	2	3	3	98	o

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InterLATA Investment Summary	Part 36 IntertATA Total	Source	Common	Local Switzing	Information	Common Transport	Billing and Collection	Other	
(v)	(8)	(0)	(0)	(6)	(9)	(0)	640	(1)	
Land and Support Assets	2	825	3	05	9	2	04	9	o
Sentral Office Equipment	200	870	9	9	05	98	8	9	
ndo Term Acrin Equipment	0	R78	0	0	0	0	0	0	OK
Cable and Wine Facilities	0	RIIT	0	0	0	0	0	0	
TOWN COE, 10T, CAWF	2		8	2	2	8	2	9	OK
Total Tangible Assets	2	R141	2	2	2	2	2	6	0 ×
Cotal Tole Pit as Intaro	05		9	9	8	98	98	05	-
Total Intangible Assets	0	R144	0	0	0	0	0	0	O
Cotal Plant in Service	2		2	9	2	3	9	9	
fotal Pit. Held Future Use	0	R147	0	0	0	0	0	0	0
otal ST PUC	0	R163	0	0	0	0	0	0	
TOTAL LT PUC	0	R164	0	0	0	0	0	0	
CA IN MINE	0	не	0			0	0	0	
TOTAL TELEPHONE PLANT	3		8	9	2	2	2	90	
count Dept. 14 in Serv	0 6	620					0 0	9 6	S C
		828		0				0	
Accum Amort Intergibles	0	828	0	0	0	0	0	0	
	0	830		0	0	0	0	0	
count that I've I saves, her	0	100	0	0					
Other Assets	0	Direct	0	0	0	0	0	0	0
ET TELEPHONE PLANT	3		9	9	9	9	9	9	
Man in Drift Gard	•	0171	•	6	•	•	•	•	
Astronomy and Comples		0173							
Cash Minehim Coults		Berre	00						00
qual Access Investment	. 0	R177		0				0	
	1		1	-	1	1	1		
WELL DAVE STREET	2		2	2	2	2			

Sheet 19" 28 Apr-08

Issues Volta-Properties & Accord Commercial

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InterLATA Investment Detail	Fort So IntertATA Total	Source or Apportun	Common	Local	information	Common	Balling and Collection	Other	
(A)	(8)	(0)	(0)	(E)	(9)	(0)	6.0	(0)	
LAND AND SUPPORT ASSETS.									
and Assets, Message and Assets, Private Line	20	55	000	80	20	20	90	30	00
otal Land Assels	9		2	9	8	2	2	2	0 %
Support Assets, Message Support Assets, Private Live	0.0	22	20	20	20	20	20	30	00
otal Support Assets	9		8	2	8	2	9	20	OK
otal Land and Supp. Assets	98		8	98	9	9	80	9	0 ×
CENTRAL OFFICE EQUIPMENT:									
Sperator Sys., DA Sperator Sys., Other	30	68	80	30	90	80	30	80	00
otal Operator Systems	8		2	2	8	3	9	2	0 ×
andsim Switching andem Assigned	20	(G) Direct	20	20	20	20	30	30	00
otal Tandem Switching	3		2	2	2	2	2	8	0 ×
Local Switching Local Assigned	80	Deed (20	80	20	20	20	000	90
Total Local Switching	2		2	2	8	2	3	\$0	0
Total Switching	04		2	8	2	2	2	80	90

tribut ATA investment Detail	Part 36 Intert ATA Total	Source or Apportion	Correson Line	Local Switzing	information	Consmon Transport	Billing and Collection	Other	
(8)	(8)	(0)	(Q)	(E)	(F)	(9)	66)	(1)	
COE Each Trank	9	Dwect	9	08	90	9	05	90	ō
Exch	0	(Q)	0	0	0	0	0	0	ō
COE Exch Line - I'l. etc.	0	(1)	0	0	0	0	0	0	ō
	0	Direct	0	0	0	0	0	0	ō
COE Interest "De. Message	0	(0)	0	0	0	0	0	0	ō
	0	(1)	0	0	0	0	0	0	0
	0	(0)	0	0	0	0	0	0	ō
COE HR Metsage	0	(0)	0	0	0	0	0	0	0 ×
COE FUR Assigned	0	Deect	0	0	0	0	0	0	0
Total COE Transmission	2		98	2	2	9	08	80	0
Total Central Office Equp.	2		2	2	9	9	9	9	0 ×
IOT EQUIPMENT									
Public Telephone	\$0	743	9	2	9	05	05	6	
Contess Pay Phone	0	(Q)	0	0	0	0	0	0	OK
Customer Promisers Equipment	0	160	0	0	0	0	0	0	
Total IOT Equipment	9		3	2	9	08	9	05	OK
CABLE AND WIRE FACULTIES									
Contract of sections	***	***	**	**	*		**	***	0
COUNTY AND MAIS	2	100	2 .	2 "		2 "	2 .	20	00
Exchange Assigned	00	Deect		00	00	00	00	00	OX
	-		-	-	-	-	-		
Total Exchange Line CAWF	2		2	2	2	9	2	2	ox
Exchange Trust, Message	05	Direct	9	05	2	9	90	05	OK
Exchange Trunk, Pt.	0	Dwect	0	0	0	0	0	0	
Total Exchange Trusk CAMF	8		8	94	2	80	9	05	0 ×
Interexchange Message	20	(0)	2	08	2	05	05	90	
Interexchange Pt., WATS	0	(0)	0	0	0	0	0	0	OK
interexchange Assigned	0	(9)	0	0	0	0	0	0	
Total Intereschances CAME	5		9	80	5	9	4	60	OK

Sheet YE 28-A ENDING DECEMBER 21, 1967 James Voles

James Valley Cooperative & Acc

Intert.ATA Investment Detail	Part 36 Indext.ATA Total	Source or Apportion	Contemon	Seatting	information	Common Transport	Billing and Collection	Other	
8	(8)	6	(Q)	(E)	6	(0)	640	(1)	
HR CAMF, Message HR CAMF, Marginst HR CAMF, Assigned	200	(5) (5) (5) (5) (5) (6) (6) (6)	200	200	200	200	200	200	
Total Hostificerete CAWII	9		8	04	8	2	8	2	
Total Cable and Wire Facil	9		2	2	2	9	90	90	
TANDBLE ASSETS									
Land and Support Leases	9	128	2	8	2	2	9	80	
COE Operator Leases	9	25	5	90	100	5	S	9	
COE Tandem Switching Leases	0	×	0	0	0	0	0	0	
COE Transmission Leases	00	88	00	00	00	00	00	00	
Total COE Leases	2		2	2	2	2	2	3	
IOT Equipment Leasons	S	7.8	9	8	2	9	9	20	
CAN'T Leases	2	111	2	9	2	8	2	2	
Total Capital Leases	9		2	2	9	2	9	20	
Leasehold Impr., Alloc.	9	137	2	8	9	2	2	2	
Leaseway Ings., Deech	0	Date	0	0	0	0	0	0	
Total Leasehold Improvementsa	8		2	2	8	2	2	10	
Total Tangible Assets	94		2	2	2	8	2	3	
TOTAL INTANCIBLE ASSETS	2	137	2	2	2	2	2	8	
PROPERTY HELD FOR FUTURE US	3	746	2	2	S	3	S	5	

08 12 17 AM 28-Apr-98 Sheet 'R" ENDING DECEMBER 31, 1997

Mark Understand		inherLATA investment Detail	Part 36 intert.ATA Total	Source or Apportion	Common	Local Switting	Information	Common	Balling and Collection	Other	
And Funder conditional control of the control of th		(A)	(8)	(0)	(0)	(E)	(3)	(9)	(40)	(1)	
8° 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	5	-									
TRESPONDENCE TO THE TOTAL	221	Short-term Long-term	30	146 841	80	20	80	20	20	20	0.0
THE PROCESS OF THE PR	282	Total Pk. Under Compt.	8		2	2	2	2	2	9	0.
Address with 8 for 157 to 150	38	=	2	146	2	S	2	9	2	9	0,4
MATERIALE AND SERVICES AND SERV	22	0	2	137	9	8	2	8	2	04	o
COSH WORKSHOTH SE 177 SE	223	- 2	98	137	9	8	2	8	08	90	0 %
65 of 04 to to 05	221	O	94	137	9	2	9	2	98	9	o
	29		9	Deect	9	8	9	8	9	05	0

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Sheet 'S' ENDING DECEMBER 31, 1997

FCC PART 69	Part 36	Score of	Common	Local		Common	Rillion and		
Reserves and Deferrats	Total	Apportion	Live	Switching	Information	Transport	Collection	Other	
3	(8)	(0)	(Q)	(3)	(4)	(0)	640	(1)	
ACCUM DEPRECIATION, 1PIS									
	2		8	3	2	98	0\$	*	
COE Setthers	0	H44	0	0	0	0	0	0	
COS Operation	0 0		00	00	00	00	00		
IOT Equipment				00					
Cable and Wee Facilities	0		0			0	0		
Other Plant	0		0	0	0	0	0		0 OK
Total Acoum Depr., TP1S	2		9	2	2	2	2	03	
ACCUM AMORTIZATION									
Accum Depreciation, PHFU	0		08	9	2	8	2		
	0	137	0	0	0	0	0		0 OK
	0		0	0	0	0	0		
Accum Arrort, Other	0		0	0	0	0	0		
Tot Accum Amortization	05		9	S.	08	05	3	•	10 OK
Total Accum, Depr /Amort.	2		2	8	2	2	2		90 OK
ACCUM DEF. INC. TAXES, NET.									
Support Assets	08		9	9	80	2	8		
COE Settching	0		0	0	0	0	0		
COE Operator	0		0	0	0	0	0		
CO. Italianson	0.0		0 0	0 0	0 0	0 0	0 0		
Contract Wind for	96	ľ	00	0 0					
Unclassified	0	137	0	0			0		0 0 0
			The same of the sa	-	A COMMENTAL OF THE PARTY OF THE				

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Company Comp	Approximent Factors	Part 36 InterLATA Total	Source	Common	Local Switching	Information	Common Transport	Billing and Collection	Other	
Column C	(A)	(8)	(0)	(0)	(9)	(F)	(9)	640	(3)	
	Central Office Equipment	3	R70	8	2	9	8	80	9	0
Section Sect		00	RITT	00	00	00	00	00	00	00
		1		-	1	1	1	1	-	
Section Color Co	-	0000000		0 000000	0 000000	0 000000	0000000	0 000000 0	0 000000	00
Comparing Comparing Comparing Co	-	0 000000		0,000000	0 000000	0000000	0.000000	0,000000	0 000000	00
Compared by the compared by	-	3	R70	2	8	2	8	9	05	0
Teach Common Co	77	00	R117-63		00	00	00	00	00	00
Command Sequent Command Command Co		2		8	2	98	2	9	9	0
Common Context Conte	Factor	0000000		0 0000000	0 000000	0000000	0 000000	0 000000	0.000000	O
Color Colo		20	R25	20	20	20	20	000	00	00
1 1 1 1 1 1 1 1 1 1	Info Ong/Term Egyl	0	:	0	0	0	0	0	0	01
Comparison	O III	00	R177	00	00	00	00		00	20
Comparison		0000000		00000000	0.000000	00000000	0 0000000	0 000000	0 0000000	00
0 00000 00000 00000 00000 00000 00000 0000	Sum Com Ln. Se., Trans. Factor	0000000	×	03 0000000	0.000000	0 0000000	0.000000	0 000000	0 0000000	00
08 08 08 08 08 08 08 08 08 08 08 08 08 0		1 000000	Deed	0.000000	0 000000	0 000000 0	1 000000	0.00000 0	0 000000	00
	Total IPIS Factor	0000000	970	00000000	0000000	0000000	0 000000	0 000000	0 000000	00

06 12 17 AM Sheet 'T'
ENDWG DECEMBER 31, 1997

James Valley Cooperative & Accent Communications

Apportoment Factors	Part 30 IntertATA Total		Commun						
(A)	(8)		(Q)						
to intentate Equiv Factor WM Ski Work Seconds	1 000000		0.000000						90
13 'BIG THEFF' Expenses M. Factor	05 000000 0	1710	0000000	00000000	0 000000	0000000	0000000 0	0 0000000	00
5 Net Investment 17 Factor	0 000000		0 000000						000

Shert 'U ENDING DECEMBER 31, 1997

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28-Apr 98

James Valley Cooperative & Accent Communications

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Operating Expenses and Taxes.	Part 36 InterLATA Total	Apportion	Common	Local Switching	information	Connen	Edling and Collection	Other	
(4)	(8)	(0)	(0)	(8)	(4)	(0)	649	(1)	
PLANT SPEC, CHER, EXPENSE.									
Network Sugl. Albo. Network Support. Direct	30	T37 Direct	20	§ °	20	20	20	90	90
Total Network Support Exp.	9		2	8	2	2	96	03	
General Support, Allice, General Support, Direct	30	130 Owed	20	20	20	20	20	30	
Total General Support Exp.	3		2	8	9	2	96	2	
Central Office Eq., Albo: Central Office Eq., Direct	30	T31 Deect	20	§°	20	g °	20	20	
FOLKE COE END	9		S	2	2	2	8	80	
Cust Premises Equip Gree IOT IOT Desct	300	R76 743 Dwed	200	200	200	200	200	200	
rotatiOT Exp.	2		2	2	2	9	8	80	
Jable & Wire, A&c.	90	Deect Deect	20	80	20	90	30	20	
Total CAWF Exp.	2		2	2	2	9	9	05	
TOTAL PLT SPEC OPER EXP	94		2	2	2	2	9	90	
TOTAL PLT. SPEC., 6x SUPPORT	90		2	9	2	9	9	100	

Sheet U ENDING DECEMBER 31, 1997 28.

08.12.17.AM

James Valley Cooperative &

Operating Expenses and Taxes	Part 36 InterCATA Total	Appertion	Communer	Local Switching	information	Common Transport	(Billing and Collection	OBee	
(A)	(g)	(0)	(0)	(E)	(4)	(0)	(14)	(1)	
NON-SPECIFIC OPER EXP.									
J. Pt. and Foup. Aloc	90	118	95	2	9	9	9	05	OK
Oth. Pt. and Equip., Direct	0	Direct	0	0	0	0	0	0	
Total Oth Pit. & Equip.	08		2	8	9	8	80	\$0	0 %
Network Operations, Albox.	8	116	2	2	8	8	S	9	
Network Operations, Direct	0	Deed	0	0	0	0	0	0	OK
Total Network Oper Exp.	2		2	2	2	2	8	9	0 %
Total Access Expenses	08	Direct	9	4	8	2	8	05	OK
Degr., Support Assets	20	RZ3	90	2	9	9	95	90	
Depr. COE Switching	0	R44	0	0	0	0	0	0	0 8
Digr., COE, Operator	0	R32	0	0	0	0	0	0	
Depr., COE Transmission	0.0	868	0	0	0	0	0	0	
Dept. Not Equipment	0.0	H76	00	00	00	0 6	0 6	00	
		R147	0	0		0	0	0	
Total Depreciation Expense	9		2	2	8	8	3	08	
Amort. Tangible Assets	08	R141	08	8	98	9	05	08	
Amort, intangble Assets	0	R144	0	0	0	0	0	0	90
Other Amortization	0	Direct	0	0	0	0	0	0	
Direct Assigned Amort	0	Deect	0	0	0	0	0	0	
Total Amortcation Exp	8		8	2	9	2	05	80	
Total Depr. and Amort	05		2	8	9	2	05	05	
the same opposite the same				-					

S Office Billing and Collection (H) Common Transport (G) James Valley Cooperative & Accent Communications Information (F) Santching (8) Apportion (C) TST Direct Tes Deed 361166116E Part 36 Insert ATA Total (8) CUSTOMER OPERATIONS EXPENSE Operating Expenses and Taxes Total Marketing Expense Operator Service, Alboc. Operator Service, Orest Total Operator Service 3 Marketing, Alecada Marketing, Direct

*** * ******** * **** * *

Total BO, CS, OS, Dv.

Sheet "U" ENDING DECEMBER 31, 1997

08.12.17.AM

James Valley Cooperative & Accent Communications

A	Operating Expenses and Taxes	Part 36 Inter(ATA Total	Apportion	Common	Local Switching	information	Common Transport	Billing and Collection	Other	
Part	8	(8)	(0)	(0)	(E)	(6)	(0)	649	(1)	
Transcriber Consistence	the Other Cust Serv. Albo.	80	142 Direct	20	20	20	20	0,0	30	00
The control core Co	60 Total Other Cast Serv	9		2	2	08	2	2	9	0 ×
The control of the co	TOTAL CUSTOMER OFFIR EXP.	3		2	2	8	2	8	2	o
Name Security Se	180-THREET EXPENSES.									
The Provision of Control of St. 187 - 189	Total Pt. Specific Exp.	9		9	2	05	2	05	90	OX
Control of the Cont	Total Pt Non specific Exp.	0	62 + 67 +69	0		0	0	0	0	OK
Control with Treatments Control with Treatments Control with Treatment Control with T	Total Customer Operations	0	163	0	0	0	0	0	0	0
Conversion (Contaction) Lateral (Contaction) Contaction (Contaction) Contactio	TOTAL "BIG THIRE" EXPENSES	9		8	8	9	2	2	90	OK
Fig. 20 Fig. 3 Fig. 4 Fig. 5 Fig. 4 Fig. 5										
Trian For and Twoway The American Company		20	T64 Deect	30	20	20	80	000	90	00
Advant Consult Absolute (1905) 100	Total Evec and Plansing	2		2	2	2	3	8	2	OK
Total Actions and Clean 100 In Val A CONTRICTION 101 In Val A CONTRICTION 102 In Val A CONTRICTION 103 In Val A CONTRICTION 103 In Val A CONTRICTION 104 In Val A CONTRICTION 105 In Val A CONTRI	79 80 Admin & General, Allocable 81 Admin & General, Direct	80	Deed to	20	30	20	30	20	30	00
TOTAL CORPORATOR \$5 \$6	-	8		2	9	2	98	9	98	0 %
Parameters (1972)		2		2	2	8	2	2	2	o
New recover trans. Advancation 19, 1727 19, 19, 19, 19, 19, 19, 19, 19, 19, 19,	Market Cont. 1005.0									
150 November 150 No. 1	Non-income Taxes, Alocatile Non-income Taxes, Direct	20	Direct	20	80	20	80	20	90	000
Total Non-record Tasts 50 50 50 50 50 50 50 50 50 50 50 50 50		-		-	-		***************************************	***************************************	-	
SO S		9		2	8	2	8	2	9	o
		20		9	8	2	8	9	2	0 ×

Sheet V Input Documentation, Flage 1 SOUTH DAVIOTA PUC INTRASTATE ACCESS COST MODEL PCROMENSY NAME Larest Valley Cooperative & Accept Communications PCROMESSED. Extend 31 (CHURER 31, 1997 09:12:19 AM RUN DATE AND TIME 78:46:49:49.

NOTES. SEE SHEET 'G" TO INPULL PART 36 ALLOCATION FACTORS.

	TOTAL	Samuel .	- Indonesia de la constanta de	Tage 1	other sector	Message Telephone Service		The second second	Private Line		*****
FOC PART 36 ******	COMPANY	Afocator	and Other	InterLATA	ATA	IntraLATA		InterLATA	Intra	Intral ATA	INTRASTATE
(A)	(8)	(0)	(0)		(6)	(9)		(0)		640	(0)
PLANT INVESTMENT DETAIL											
Land, Alexable	0	***	i	I		1		1	-		1
22 Land, Direct	0		0		0		0	-		0	
Motor Vehicles	0	1	-	1		1			-		1
24 Aircraft	0		1	1		1			-		1
Special Purpose Vehicles	0	-	1	1				1	1		1
0	0	-	1	1		-		-			
Other Work Equipment	0	****	-	1		***			-		-
Buildings, Allocable	1,616,317	-	-	1		1		-	1		-
Buildings, Direct	0	-	0		0		0			0	
Furniture	0	1	1	1		-		200	1		-
Office Equipment	0	1		***		Į			1		-
General Purpose Computers	0	-	1			1		-	1		-
CATTOper Sys. TSPS	0	-	-	-		1		-	1		1
CAT TOper. Sys., Other TSPS	0	1	1			I		-	1		ł
CAT 1 Oper. Sys., Aux. Pos.	0	1		F				-	1		1
CAT 1 Oper. Sys., Other	0	1	0	-	0		0			0	
CAT 2 Tandem Sw. Abcoable	0	1		-		1		1	1		
CAT 2 Tandem Sw. Direct	0	1	0		0		0			0	
CAT 3 Local Sw. Alocable	1,862,771	1	1			1			1		-
CAT 3 Local Sw Direct	0	1	0		0		0			0	
CAT 4.12 Exchange Trunk	171,618	-	1	1		1			1		1
	0	1	0		0		0			0	
CAT 4.13 Exch. Ln. Msg., Pt. & WATS	946,555	1	1	1		1		1	1		-
Reterved	0	-	-			I		-	1		1
CAT 4 13 Direct	0		0		0		0			0	
CAT 4 23 Message, Pt. & WATS	538,480	1	1	1		1		1	1		
Reserved	0	1	1	1		-		1	1		-
CAT 4 23 Dreed	0	1	0		0		0			0	
CAT 4.3 HIR Message	407,708	1	1	1		1		1	1		1
CAT 43 WATS	0		9		0		0			0	
CA143 Deed	0	-	0		0		0			0	
CAT 1 Other IOT Equipment	0	-	1	i		1		-	1		-
CAT 4 Cumbers Pay Phones		***	0		0		0			•	

Sheet 'V Input Documentation, Page 2

SOUTH DAKOTA PLC INTRASTATE ACCESS COST MODEL James Valley Cooperative & Accent Communications ENDING DECEMBER 31, 1997

28. Apr 98

08.12.18 AM

	******	-	Separate Separate										***	
****** FCC PART 36 ******	COMPANY	Alexano	and Other		intent.ATA		IntraLATA		InterLATA		IntraCATA	<	INTRASTATE	IATE
(A)	(8)	(0)	(Q)		(E)		(F)		(0)		(94)		(0)	(0)
CAT 2 CP Equipment	0	1		0		0		0		0		0		
Reserved	0	1	1				1		1		-		,	
Reserved	0		1		1		1		1		-		î	
CAT 13 Joint Mag. Cat. 11 & 12 Ft.	8,074,794				-		1		-		1		I	
Other CAT 1 CAWF	0	1		0		0		0		0		9		
CAT2CAWF	481.336	-	-		1		1		1		-		-	
CAT 2 C&WF, Wideband	0	****		0		0		0		0		0		
CAT 3 Joint Message & PL/WATS	810.554	1	-		-		-		1		-		1	
Reserved	0		1		-		1		1		1		400	
CAT 3 Direct	0	***		0		0		0		0		0		
CAT 4 Message	1.078.278	1	1				1		1		-			
CATAWATS	0	1		0		0		0		0		0		
CAT 4 Denct	0			0		0		0		0		0		
Allocable Support Leases	0	-			1		1				ı			
Dead Support Leases	0	-		0		0		0		0		0		
COS Operator	0	-	-		1		1		1		-			
COE Tandem Switch	0	1	1		1		1		1		1		1	
COE Local Switch	0	1	1		1		1		i		1		1	
COE Transmission	0	-	1		-		***		1		ŧ		1	
COE Direct	0	***		0		0		0		0		0		
IOT Leases	0	-		0		0		0		0		0		
C&WF Leases	0	1		0		0		0		0		0		
Leasehold Imp. Land etc.	0	-	-		1		1		-		1		1	
Leasehold Imp. COE Switching	0	1	-		1		1		1		-		1	
Leasehold Imp COE Operator	0	1			-		1		1		1		1	
Leasehold Imp. COE Trans	0	1	1		i		1		I		1		ı	
Leasehold Imp. 10T	0	1		0		0		0		0		0		
Leasehold Imp. C&WF	0	1		0		0		0		0		0		
Leasehold Imp. Other	0	1		0		0		0		0		0		
Albocable Acct No 2690	0	-	-		1		-		1		1		1	
Direct Acct. No. 2690	0	-		0		0		0		0		0		
Materials and Supplies	61,180	1	1		1		-		-		-		1	
RTB Stock	0		-		1		1		-		-		-	
Tele Pit Adjust - Alboc	0	1	1		1		1		1		-		1	
Tele Ptt. Adjust - Direct	0	1		0		0		0		0		0		
Other Assets, Net	0			0		0		0		0		0		

Sheet "V frout Documentation, Page 3

SOUTH DANOTA PLC INTRASTATE ACCESS COST MODE. James Villey Cooperative & Accent Communications ENDING DE CEMBER 31, 1997

08.12.18 AM

	1014	-	-		Messa	to Teleph	Message Telephone Service			Princia	Phote Line			
FCC PART 36 *****	COMPANY	Alexator	and Other		InterLATA	4	intral ATA	T.A.	IntertATA	*	IntracATA	TA.	INTRASTATE	TATE
8	(6)	(0)	(g)		(E)		(F)	1	(0)		040	1-		(1)
23 TPUC - Short Term, Aftoc	191,428	1	1		1		1		1		1		1	
TPUC Short Term, Direct	0	-		0		0		0		0		0		
TPUC-	0	-	-		-		1				1		-	
TPUC	0	1		0		0		0		0		0		ĺ
RESERVES AND DEFERRALS														
29 Acc Dray Support Assets	843.037	,	-		-		1				1		1	
Acc Depr	152.136	-	1		1		1		1		1		1	
•	0	-	1		-		1		1				-	
32 Acc Depr COE Transmission	493,249		-				-		-		1		-	
33 Acc Depr IOT Equipment	0	-	į		1		1				1			
Acc. Depr. Cable and Wire Facilities	4.212.507	-	1		1		1		-		I		1	
Acc. Depr. Other Plant	0	1		0		0		0		0		0		
Accum Amort. Tangble Inv.	0	-	1		***		***		1		1		1	
Accum Amort, intang Inv	0	-	1				444		1		1		***	
Accum Amort, Other	0	Į		0		0		0		0		0		
Acc. Def 17 Support Assets	(671)	1	-		1		ı		-		1		1	
	26,486	1	1		1		1		1		1		1	
	0	-	1		1		1		1		1		1	
	7,797	1	1		1		1		1		1		1	
Acc Def. IT IOT Equipment	0	1	1		1		1		ï		I		i	
Acc Def IT CAMF	(13,580)	1	1				1		-		1		***	
Acc. Def. IT Unclassified	0	1		0		0		0		0		0		
CONTRACTOR CONTRACTOR AND VANCO														
O'COMING ENERGY MO INCES														
Methods Support, Alloc.		1	1		-		1		1		1		1	
į,		1		0		0		0		0		0		
So Chemeral Support, Alex.	73,181		1		1		1		1		1		1	
91	0			0		0		0		0		0		
Central	179,156		-		-		1		1		1		-	
Central	27,633	1		20,042		0		7,591		0		0		7.59
•	0	1	1		1		I		1		1		1	
•	0	1	1		1		-		1		2000		-	
~	0	1	1		-		-		1		1		1	
-	0	1		0		0		0		0		0		
56 Cable & Wire, Aloc	258.590	1	1		1		1		1		-		i	
Chapter & taken Princes	****													

SOUTH DAKOTA PLC WITHASTATE ACCESS COST MODEL
amen Vinity Coopering & Accept Communications
DACING DECIMIER 31, 1997

Column C		-				Message	Teleph.	Message Telephone Service			Pres	Private Line			
(1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	FCC PART 36	COMPANY	Abcator	and Other		intertata		Intra A	*	IntertA	ITA	No.	ITA	INTRAS	TATE
20	(A)	(8)	10)	(Q)		(6)		(4)		10		1			
11.2 (1) (1) (1) (1) (1) (1) (1) (1) (1) (1)		0	1	1		1		1		1		1		1	
20	n. Pit and Equip., Direct	0	1		0		0		0		0		0		
13.17.9	twork Operations. Alboc.	63,192	-	1		ı		1		1		1		1	
193.201 193	twork Operations, Direct	0			0		0		0		0		0		
111.00	tol Access Expense	0	ī		0		0		0		0		0		
112.70 112.70	gr., Support Assets	133,423	-	-		1		-		1		-		1	
12.77.77.77.77.77.77.77.77.77.77.77.77.77	pr. COE Switching	318,204	***	-		-		1		1		1		1	
4 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1	pr., COE Operator	0	799	-		1		-		1		1		-	
1	pr. COE Transmission	43.972	1	-		1		-		1		I		1	
12.700	pr. IOT Equipment	0		-		1		1		1		1		1	
11	pr. CAW Facilities	527,703	1	1				1		1		1		-	
12 (1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	crt. Tangbie Assets	0	1	1		1		-		1		1		1	
11. 12. 12. 12. 12. 12. 12. 12. 12. 12.	ort. Intangbie Assets	0	-	1		1		1		1		-		1	
Market M	ver Amortization	3	-		0		0		0		0		0		
Comparison Com	ect Assigned Amont	307	-		10		0		0		0		0		
Market	meting, Alocable	10,496	1	1		-		-		1		1		1	
The state of the s	welling, Direct	0	1		0		0		0		0		0		
An observation of the control of the	erator Service, Alboc	0	1			1		-		1		-		1	
An additional control of the control	erator Service, Direct	00	1		00		00		00		00		00		
Extraction Continue Continu	Samed Liveriory	0	1		0		0		0		0		0		
The transverse control of the contro		12,780	1	1		1		1		1		1		1	
A COLOMA DESCRIPTION OF A COLO	6	0	1	1		1		1		1		I		1	
E. D. Control and a composition of a com	ğ	32.250		1		1		-		1		1		1	
Manual Manu	g	64,500		1		1		1		1		1		1	
Land Section (Section Control	Ofe. 6	0	1	1		1		1		1		1		1	
To C Balladed (Notes) 20. LOC B A C Benevos 20. LOC B A C B A C B B A C B B A C B B A C B B A C B B A C B B A C	Ofc. DXC Spe	0		1		1		-		1		1		1	
Colored & Colore	. Ofc. DKC Switched Access	0		-		1		1		1		1		1	
Calect & Administration of the Calect	A Ofc. DCB & C Services	0	1	1		1		1		1		1		1	
Sec. Days Process Ser., Other BSC Ser., Cutting Ser., EU Common Line Cutti Ser., Abc. Cutti Ser., Abc. and Planning, Abc.	in Collect & Admin	0	1	1		1		1		1		1		1	
Serv., Mag Process Serv., Come MS Serv., EU.Common Line Cost Serv., AMo: Out Serv., Omed	at Svc., Direct	0	1		0		0		0		0		0		
Serv., Other B&C Serv., CHU Common Line Serv., CHU Common Line Coust Serv., Detect and Planning, ABC.	at Serv. Mag Process	0	1	1		1		200		1		-		1	
Serv., CARS Serv., EU Common Line Cust Serv., Abc. Cust Serv., Deet and Parening Abc.	st. Serv., Other B&C	95,716	1	- THE CO.		1		1.		1		1		1	
	at Serv, CABS	27,866	-	1		1		-		1		-		1	
	st. Serv., EU Common Line	5,038	1	8,0	138		0		0		0		0		
4	Ner Cust. Serv., Alboc.	31,752	1	1		1		1		1		1		1	
	her Qust. Serv. Direct	984	1	•	98		0		0		0		0		
	ic. and Planning. Aloc.	141,288		1		1		1		1		1		1	

et "V Input Documentation, Page 5

SOUTH DAKOTA PLIC INTRASTATE ACCESS COST MODEL

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ns Valley Cooperative & Accent Communications ING DECEMBER 31, 1997

	1014		The same of the sa	Message	elephone	Service			Private	Private Line		·	100.00
***** FCC PART 36 ******	COMPANY	Alecator	and Other	InterLATA IntraLATA		IntraLATA		InterLATA		Intra/ATA		N.	INTRASTATE
8	(8)		(0)	(9)		(6)		(0)		(40)			6
Admin & General Absorbie	227.247	1	-	-		1		-					
Admin. & General, Direct	36,900	1	0		0	26	35,000		0		0		35.0
Non-income Taxes, Abocable	0	1	-	1		-				1		,	
Non-income Taxes, Direct	0	1	0		0		0		0		0		
OTHER INCOME STATEMENT													
State Income Tax Rate	5,000	1	1			1		1		-			
Federal Income Tax Rate	39 00%	1	-	1		1						1	
Gross Receipts Tax Rate	400%	1	-	1		1		-		1		**	
Rate of Return	100.00%	1	1	1				-		1			
AFUDC	0	1		-		1		1		I			
ITC Amortization	0	-		-				-		300			
Other Return Adjustments	(16,750)	1	(12,422)		0	-	4,328)		0		0		(4.3
Contributions	0		1	1		1		1		i		1	1
Interest Expense	721,768	-	-	-		1		1		1			
Capital Lettre Expense	0	1	1	-		1		1		1			T
Capitalized Payrol taxes	0	-		-		1		i		1		1	
Depreciation Adjustment	0	-	-			1		-					
Other Income Adjustments	0	1	0		0		0		0		0		
Uncollectibles	0	-	0		0		0		0		0		
Other Revenue Adjustments	(8.262)	1	(6.178)		0	2	(2,084)		0		0		(2,04
Other Revenue Taxes	0	1	0		0		0		0		0		

28-Apr-98

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL James Valley Cooperative & Accent Committeetons ENDING DECEMBER 31, 1997

(F) (G) (G)						Inte	interstate	2nder	britrastate
COUNTY ASSESS OF INSERTING A SECURIAL MANUAL MA						Pho		3	the Line
(6) (7) (8) (9) (9) (9) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1		FOC PART 36 *****	COMPANY		Other	Intert.ATA		InterLATA	IntraLATA
74,009 - 0 1,794 0 310 - 310 - 310 0 31		(4)	(8)		(0)	(9)		(0)	(94)
310 0	2	Working Loops	4.088		0	2		0	0
	272	Equipment Intereschange Cct. Mies	78.309	1	0	1,784	0	0	6
	273	Intereschange Cacuit Terminations	310	1	0	31	0	0	,

TOTAL INTRASTATE

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: TSIRC) Valley Telecom Cooperative Association and Valley Cable & Satellite Communications fifed a switched access rost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carner Association (LEGA). Valley Cable & Satellite Communications pined LEGA on March 25 1 access the control of the Cable Staff of the Communication of the Cable Staff	04/30/98	05/15/98
TC98-085	In The Matter Of The Establishment Of Switched Access Revenue Requirement For Midstate Telephone Company and Heartinal Communications, inc. (Staff: HBKC) Midstate Telephone Company and Heartinal Communications, inc. (Braid: HBKC) Midstate Telephone Company and Heartinal Communications, inc. (Braid: HBKC) a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carrier Assucation (LECA). Heartiland Communications, Inc. (Index 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 Carner 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
FC98-088	In The Matter Of The Establishment Of Switched Access Revenue Requirement For Hanson Communications, Inc dibia McCook Telecom. (Staff. HB/KC). Hanson Communications, Inc. dibia 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. dibia McCook Telecom joined LECA on February 23. 1998.	04/30/98	05/15/98
rC98-089	In The Matter Of The Establishment Of Switched Access Revenue Requirement For Spitrock Properties, Inc. (Staff BK/KC) Spitrock 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). Spitrock 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

TELECOMMUNICATIONS SERVICE FILINGS

04/24/98 through 04/30/98 illing faxed, overnight expressed, or mailed to you, please contact Delaine in

DOCKET NUMBER	TITLE/STAFF/SYNOPSIS	DATE FILED	DEADLINE
	REQUEST FOR CERTIFICATE OF AUTHORTIY		
TC98-076	Application by NXLD Company for a Certificate of Authority to operate as a telecommunications company within the state of South Dakota (Staff. TSiCH) 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 TSiCH) "American Freeway100 offers direct dialed (1+) service, inbound toll-free number service, travel card and prepared calling card services."	04/27/98	05/15/98
	NONCOMPETITIVE TELECOMMUNICATIONS FILINGS		
TC98-078	In The Matter Of The Establishment Of Switched Access Revenue Requirement For Intrastate Telephone Company (Staff, HB/KC). Intrastate Telephone Company filed a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carrier Association (LECA). Intrastate Telephone Company joined LECA on March 3, 1988.	04/27/98	05/15/98
TC98-079	In The Matter Of The Establishment Of Switched Access Revenue Requirement For Stateline Telecommunications, Inc. (Staff: BK/KC) Stateline Telecommunications, Inc. (Sed 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 Camer Association (LECA). Stateline 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 TSIKC) 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

TC98-090	In The Matter Of The Establishment Of Switched Access Rates For The Local Exchange Carrier Association (LECA). (Staff. HB/KC) On Dehalf of its member companies, LECA submitted revised tariff pages implementing the cost study revenue requirement that was filed by each member companies.	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 (ECA). 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 (EECA). RC Communications, Inc. joined LECA on April 14, 1995.	04/30/98	05/15/98
	FORMAL COMPLAINT FILED		
TC98-080	Don Hertz vs AT&T Communications of the Midwest, Inc. (Staff. LH/KC). To get Mr. Hertz back as a long distance customer AT&T promised a per minute rate of 10 cents and a \$50.00 check. The January bill from AT&T was not at the promised of 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. Hr. 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 Iswould be paying if I switched back to AT&T."	04/23/98	NA

important Notice: The Commission is compiling a list of interiest addresses. If you have an interiest address please notify the Commission by: E-mailing it to ferry Notion at: Terryingbox state ad us. Faxing the address to the Commission at: 605-773-3609.



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 TC98-091

Dear Ms. Cremer:

Please provide a copy of all data requests submitted by Commission Staff to any party or interested entity in Docket TC98-091 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: John W Coleman

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

Warehouse Division
Telephone (605)773-5280
FAX (605)773-3225
Consumer Hother

1-800-332-1782 TTY Through

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

Internet billbarpur.state.sd.us

Jim Burg Chairman Pam Nelson Vice-Chairman Laska Schoenfelder Commissioner

William Bullard Jr. Executive Director Edward R. Anderson Harlan Best Martin C. Bettmann

Charlie Bolle Sue Cichos Karen E. Creme Marlette Fischbach Shirleen Fugit Lewis Hammond Katie Hartford Leni Healy Carreon Hoseci Dave Jacobson Bob Knadle Delaine Kolbo Jeffrey P. Lorenson Terry Norum Gregory A. Rislos Tameni Stangole Steven M. Wegman

Rolayne Ailts Wiest

BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF SOUTH DAKOTA

REVENUE

On April 30, 1998, James Valley Cooperative Telephone Company and Accent Communications. Inc. (James Valley-Accent) filed for approval by the Public Utilities Commission (Commission) its 1997 Intrastate Switched Access Cost Study.

ORDER ASSESSING FILING

FEE

TC98-091

IN THE MATTER OF THE ESTABLISHMENT

REQUIREMENT FOR JAMES VALLEY

COOPERATIVE TELEPHONE COMPANY AND ACCENT COMMUNICATIONS, INC.

ACCESS

SWITCHED

	ission electronically transmitted notice of the filing and 5, 1998, to interested individuals and entities.
hundred thousand dollars (\$100,00	is the Commission to require a deposit of up to one DO) in the South Dakota Public Utilities Commission's fee fund to defray Commission expenses incident to a of filing.
	tion over this matter pursuant to SDCL 1-26-17.1, 49- 31-19 and ARSD 20:10:01:15:02, 20:10:01:15:05,
SDCL 49-31-12 6, unanimously vote subject to additional amounts as re limit of \$100,000. It is therefore ORDERED that James Valley in the SDPUC regulatory assessme	arily scheduled meeting, the Commission, pursuant to ad to assess James Valley-Accent a \$3,000 filing fee, quested by the Executive Director up to the statutory y-Accent shall deposit an initial assessment of \$3,000 and fee fund and shall deposit any additional amounts sctor up to the statutory limit of \$100,000.
	ota, this //th day of June, 1998.
CERTIFICATE OF SERVICE	BY ORDER OF THE COMMISSION:
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 facismile or by first class mail, in properly altdressed envelopes, with charges prepaid theregon.	JAMES A BURG, Chairman
By Allano Kalbo	PAM NELSON, Commissioner
(OFFICIAL SEAL)	LASKA SCHOENFELDER, Commissioner

November 19, 1998

MEMORANDUM

TO: CHAIRMAN BURG, COMMISSIONERS NELSON AND SCHOENFELDER

RE: DOCKET TC98-091, JAMES VALLEY COOPERATIVE AND ACCENT COMMUNICATIONS SWITCHED ACCESS REVENUE REQUIREMENT

James Valley Cooperative Telephone Company (JV) and Accent Communications, Inc. (Accent) filed on April 30, 1998, a combined Intrastate Switched Access Cost Study pursuant to the administrative rules and based on the twelve months ended December 31, 1997. The cost study submitted by JV/Accent developed a revenue requirement of \$991,133. JV/Accent's 1997 filed minutes of use were 11,687,371. JV/Accent is a member of the Local Exchange Carrier Association (LECA). As a member of LECA, JV/Accent'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 JV/Accent 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 under oath. Staff conducted an on-site visit to the headquarters of James Valley/Accent on September 9, 1998. Staff reviewed auditor reports, board of director minutes, supporting documentation for adjustments that were proposed in the cost study, test year general ledger, depreciation rates, continuing property records, and minutes of use records.

Staff has reviewed James Valley/Accent's cost study filing, all of the data responses submitted, subsequent filing revisions and as a result recommends the cost study be adjusted as follows:

- Sheet V, line 272, Columns B and E of the cost study failed to reflect private line circuit miles for Accent. Staff adjusted the study to correct for this exclusion.
- Telephone plant under construction included amounts assignable to CATV and internet. Staff adjusted this amount out of the jurisdictional cost of service.
- The adjustment in (2) required an adjustment to JV/Accent's Adjustment I, as Adjustment I utilizes the plant investment amount in its calculation.
- 4. Eliminate contributions and donations of \$3,050 from the jurisdictional cost of service.

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 JAMES VALLEY)	
COOPERATIVE TELEPHONE COMPANY AND)	TC98-091
ACCENT COMMUNICATIONS, INC.)	

On April 30, 1998, James Valley Cooperative Telephone Company and Accent Communications, Inc. (James Valley-Accent) 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 November 19, 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 25, 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 James Valley-Accent'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. As the Commission's final decision in this matter, it is therefore

ORDERED that James Valley-Accent'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.)

CERTIFICATE OF SERVICE	BY ORDER OF THE COMMISSION:
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 facismile or by first class mail, in properly addressed eyelpose, with charges prepaid thereon.	JAMES A BURG, Chairman
Date 12/8/98	PAM NELSON, Commissioner
(OFFICIAL SEAL)	LASKA SCHOENFELDER, Commissioner