

TCDD-086



Eaganville Corporate Center, Suite 310
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May 25, 2000

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

RECEIVED

MAY 30 2000

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

Ref: Access Tariff Filing

Dear Mr. Bullard:

Per the requirements of ARSD 20:10:27, 20:10:28, and 20:10:29, we are submitting this day on behalf of West River Cooperative Telephone Company their Intrastate Tariff based on the calendar year ending December 31, 1999. This filing consists of the following:

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

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

Sincerely,

Gordon K. Dauchy
Staff Director - Revenue Requirements
gdauchy@jsitel.com

GKD:bw
Enclosure

cc: Darrell Henderson, West River Cooperative Telephone Company
JSI, Maryland

REGISTRAR:

4315 Seabrook Road, Seabrook, Maryland 20706
phone: 301-459-7590, fax: 301-577-5575
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MAY 30 2000

TARIFF EXHIBIT


SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

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

TYPE	T.S.		
	CCL	TRANSPORT	SWITCHING
ORIGINATING	.075454	.038732	.005183
TERMINATING	.075454	.038732	.005183

I am Gordon K. Dauchy. I hereby certify that I have overall responsibility for the preparation of all data in the attached 1999 Intrastate Switched Access filing for West River Cooperative Telephone Company and that I am authorized to execute this certification. Based on information known to me or provided to me by employees responsible for the preparation of the data in this submission, I hereby certify that the data has been examined and reviewed and are complete, accurate, and consistent with the rules of the South Dakota Public Utilities Commission.

Date: May 24, 2000

Certifying Signature: 

Name: Gordon K. Dauchy

Title: Staff Director -- Revenue Requirements

WEST RIVER COOPERATIVE TELEPHONE COMPANY

FCC PART 08
 Intrastate Toll
 Revenue Requirement Summary
 (A)

	Part 35 Total (B)	Source (C)	Common Line (D)	Local Switching (E)	Information (F)	Common Transport (G)	Billing and Collection (H)	Other (I)	
INTRALATA:									
15 Net Investment	\$869,310	J13	\$605,588	\$26,378	\$0	\$194,943	\$0	\$42,401	O.K.
16 Rate of Return	10.00%		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	
17									
18 Return on Rate Base	\$86,931		\$60,559	\$2,638	\$0	\$19,494	\$0	\$4,240	O.K.
19 Return Adjustments	(302)	J18-20	(212)	(7)	0	(69)	0	(14)	O.K.
20									
21 Net Return on Rate Base	\$86,629		\$60,347	\$2,631	\$0	\$19,426	\$0	\$4,226	O.K.
22 Income Taxes	0	J31-32	0	0	0	0	0	0	O.K.
23 Expenses and Other Taxes	276,733	J33-35, 40	121,500	10,754	0	75,885	54,112	14,483	O.K.
24									
25 Total IntraLATA Rev. Req.	\$363,363		\$181,847	\$13,385	\$0	\$95,310	\$54,112	\$18,709	O.K.
26	=====		=====	=====	=====	=====	=====	=====	
27									
28									
INTERLATA:									
29									
30									
31 Net Investment	\$221,508	P13	\$156,655	\$8,849	\$0	\$56,004	\$0	\$0	O.K.
32 Rate of Return	10.00%		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	
33									
34 Return on Rate Base	\$22,151		\$15,665	\$685	\$0	\$5,800	\$0	\$0	O.K.
35 Return Adjustments	(77)	P18-20	(55)	(2)	0	(20)	0	0	O.K.
36									
37 Net Return on Rate Base	\$22,074		\$15,610	\$683	\$0	\$5,780	\$0	\$0	O.K.
38 Income Taxes	0	P31-32	0	0	0	0	0	0	O.K.
39 Expenses and Other Taxes	51,716	P33-35, 40	30,391	1,583	0	15,869	3,874	0	O.K.
40									
41 Total InterLATA Rev. Req.	\$73,792		\$46,002	\$2,266	\$0	\$21,649	\$3,874	\$0	O.K.
42	=====		=====	=====	=====	=====	=====	=====	
43									
44									
45 TOTAL INTRASTATE REV. REQ.	\$437,154		\$227,848	\$15,651	\$0	\$116,960	\$57,986	\$18,709	
	=====		=====	=====	=====	=====	=====	=====	
ACCESS ELEMENT MINUTES OF USE									
			3,019,711	3,019,711		3,019,711			
ACCESS RATE PER MINUTE									
	\$0.119369		\$0.075434	\$0.005183		\$0.038732			

WEST RIVER COOPERATIVE TELEPHONE COMPANY

***** FCC PART 36 ***** Revenue Requirement Summary	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 State Income Tax Rate	0.00%	—	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
14 Federal Income Tax Rate	0.00%	—	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
15 Gross Receipts Tax Rate	2.00%	—	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	
16										
17										
18 Net Investment	\$8,063,203	C60	\$4,972,386	\$221,508	\$633,580	\$0	\$35,730	\$1,090,817	O.K.	
19 Rate of Return	10.00%	—	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%		
20										
21 Return on Rate Base	\$606,320		\$497,239	\$22,151	\$63,356	\$0	\$3,573	\$109,082	O.K.	
22										
23 AFUDC	(1,987)	H43	-1618.19934879	-77.2003764616	-289.188413217	0	-12.411861534	(379)	O.K.	
24 ITC Amortization	0	H36	0	0	0	0	0	0	O.K.	
25 Other Return Adjustments	0	V242	0	0	0	0	0	0	O.K.	
26										
27 Net Return	\$604,323		\$495,620	\$22,074	\$63,069	\$0	\$3,561	\$108,703	O.K.	
28										
29 Contributions	0	H52	0	0	0	0	0	0	O.K.	
30 Interest Expense	0	H44	0	0	0	0	0	0	O.K.	
31 Capital Lease Expense	0	H48	0	0	0	0	0	0	O.K.	
32 Capitalized Payroll Taxes	0	H36	0	0	0	0	0	0	O.K.	
33 Depreciation Adjustment	0	H36	0	0	0	0	0	0	O.K.	
34 Other Income Adjustments	0	V248	0	0	0	0	0	0	O.K.	
35										
36 After Tax Income	\$604,323		\$495,620	\$22,074	\$63,069	\$0	\$3,561	\$108,703	O.K.	
37										
38 State Income Taxes	\$0	Formula	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
39 Federal Income Taxes	0	Formula	0	0	0	0	0	0	O.K.	
40 Operating Expenses and Taxes	1,438,819	H98	1,119,110	60,243	262,603	0	6,774	319,769	O.K.	
41 Uncollectibles	0	V249	0	0	0	0	0	0	O.K.	
42 Other Revenue Adjustments	0	V250	0	0	0	0	0	0	O.K.	
43										
44 Net Revenue	\$2,043,142		\$1,614,730	\$72,317	\$345,761	\$0	\$10,354	\$428,412	O.K.	
45 Gross Receipts Taxes	41,697	Formula	32,954	1,478	7,056	0	211	6,743	O.K.	
46 Other Revenue Taxes	0	V251	0	0	0	0	0	0	O.K.	
47										
TOTAL REVENUE REQUIREMENT	\$2,084,839		\$1,647,684	\$73,792	\$352,816	\$0	\$10,565	\$437,155	O.K.	

WEST RIVER COOPERATIVE TELEPHONE COMPANY

***** FCC PART 36 ***** Investment Summary		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
					Message Telephone Service		Private Line			
					InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 Land and Support Investment	\$1,094,663	D33	\$887,022	\$42,318	\$156,520	\$0	\$6,804	\$207,641	O.K.	
14										
15 COE Operator Equipment	\$0	D43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
16 COE Switching Equipment	1,873,572	D68	1,835,820	7,773	29,979	0	0	37,752	O.K.	
17 COE Transmission Equipment	2,150,109	D85	1,713,330	90,724	334,786	0	11,270	438,779	O.K.	
18										
19 Total COE	\$4,023,681		\$3,549,149	\$98,497	\$364,765	\$0	\$11,270	\$474,532	O.K.	
20 Info. Orig./Term. Equipment	0	D94	0	0	0	0	0	0	O.K.	
21 Cable and Wire Facilities	6,203,168	D137	4,737,822	298,854	1,116,200	0	52,292	1,465,346	O.K.	
22										
23 Total COE, IOT, C&WF	\$10,226,849		\$8,286,971	\$395,351	\$1,480,965	\$0	\$63,562	\$1,939,878	O.K.	
24										
25 Total Capital Leases	\$0	D173	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
26										
27 Leasehold Improvements	\$0	D186	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
28										
29 Intangible Assets	\$0	D209	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
30										
31										
32 Total Tele. Plt. in Service	\$11,321,512		\$9,173,993	\$437,669	\$1,039,484	\$0	\$70,368	\$2,147,519	O.K.	
33										
34 Plant Held, Future Use	\$0	D214-215	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
35 TPUC, Short-term	0	D216-217	0	0	0	0	0	0	O.K.	
36 TPUC, Long-term	6,496	D218-219	5,264	251	941	0	40	1,232	O.K.	
37 Tel. Plt. Adjustment	0	D220-221	0	0	0	0	0	0	O.K.	
38										
39 Total Other Tel. Plt.	\$6,496		\$5,264	\$251	\$941	\$0	\$40	\$1,232	O.K.	
40										
41										
42 TOTAL TELEPHONE PLANT	\$11,328,008		\$9,179,258	\$437,920	\$1,040,425	\$0	\$70,408	\$2,148,752	O.K.	

WEST RIVER COOPERATIVE TELEPHONE COMPANY

Intrastate

***** FCC PART 38 ***** Investment Summary	TOTAL COMPANY	Source/ Allocator	Message Telephone Service				Private Line		TOTAL INTRASTATE	
			Interstate	InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
56 Other Assets, Net	0	V105	0	0	0	0	0	0	0	O.K.
57 Accumulated Depr./Amort	(5,368,631)	E34	(4,285,652)	(220,883)	(826,701)	0	(35,366)	(1,082,979)	0	O.K.
58 Accum. Def. Inc. Taxes, Net	0	E47	0	0	0	0	0	0	0	O.K.
59 Oth. Liab. & Def. Cr., Net	0	V108	0	0	0	0	0	0	0	O.K.
60										
61 TOTAL NET PLANT	\$5,959,377		\$4,893,605	\$217,037	\$813,724	\$0	\$35,011	\$1,985,772		O.K.
62										
63 Materials and Supplies	88,326	H31	52,188	3,270	12,295	0	578	18,140	0	O.K.
64 Rural Tel. Bank Stock	0	H35	0	0	0	0	0	0	0	O.K.
65 Cash Working Capital	35,500	Formula	28,595	1,200	7,561	0	143	8,904	0	O.K.
66 Equal Access Investment	0	--	0	0	0	0	0	0	0	O.K.
67										
68 TOTAL NET INVESTMENT	\$6,083,203		\$4,972,388	\$221,508	\$833,580	\$0	\$35,730	\$1,090,817		O.K.
69	=====		=====	=====	=====	=====	=====	=====		

WEST RIVER COOPERATIVE TELEPHONE COMPANY

Intrastate

FCC PART 36 Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
				(A)	(B)	(C)	(D)		
13 LAND AND SUPPORT ASSETS:									
14									
15 Land, Allocable	\$4,487	H33	\$3,838	\$173	\$650	\$0	\$28	\$851	O.K.
16 Land, Direct	0	V22	0	0	0	0	0	0	O.K.
17									
18 Total Land	\$4,487		\$3,838	\$173	\$650	\$0	\$28	\$851	O.K.
19									
20 Motor Vehicles	\$301,758	H33	\$244,519	\$11,665	\$43,698	\$0	\$1,876	\$57,239	O.K.
21 Aircraft	0	H33	0	0	0	0	0	0	O.K.
22 Special Purpose Vehicles	0	H33	0	0	0	0	0	0	O.K.
23 Garage Work Equipment	0	H33	0	0	0	0	0	0	O.K.
24 Other Work Equipment	372,409	H33	301,769	14,397	53,929	0	2,315	70,640	O.K.
25 Buildings, Allocable	388,912	H33	315,141	15,035	58,319	0	2,417	73,771	O.K.
26 Buildings, Direct	0	V29	0	0	0	0	0	0	O.K.
27 Furniture	5,786	H33	4,686	224	838	0	36	1,098	O.K.
28 Office Equipment	21,311	H33	17,269	824	3,088	0	132	4,042	O.K.
29 General Purpose Computers	0	H33	0	0	0	0	0	0	O.K.
30									
31 Total Support Assets	\$1,090,173		\$883,386	\$42,144	\$157,870	\$0	\$8,778	\$208,790	O.K.
32									
33 Tot. Land and Support Assets	\$1,094,663		\$887,022	\$42,318	\$158,520	\$0	\$8,804	\$207,641	O.K.
34	=====		=====	=====	=====	=====	=====	=====	
35									
36 CENTRAL OFFICE EQUIPMENT:									
37									
38 CAT 1 Oper. Sys., TSPS	\$0	G22	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
39 CAT 1 Oper. Sys., Other TSPS	0	G21	0	0	0	0	0	0	O.K.
40 CAT 1 Oper. Sys., Aux. Pos.	0	G23	0	0	0	0	0	0	O.K.
41 CAT 1 Oper. Sys., Other	0	V36	0	0	0	0	0	0	O.K.
42									
43 Total CAT 1	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
44	=====		=====	=====	=====	=====	=====	=====	
45									
46 CAT 2 Tandem Sw. Allocable	\$0	G26	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
47 CAT 2 Tandem Sw. Direct	0	V38	0	0	0	0	0	0	O.K.
48									
49 Total CAT 2	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

WEST RIVER COOPERATIVE TELEPHONE COMPANY

***** FCC PART 36 ***** Plant Investment Detail		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
					Message Telephone Service		Private Line			
					InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
63 CAT 3 Local Sw. Allocable	\$1,873,572	G15	\$1,835,820	\$7,773	\$29,979	\$0	\$0	\$37,752	O.K.	
64 CAT 3 Local Sw. Direct	0	V40	0	0	0	0	0	0	O.K.	
65										
66 Total CAT 3	\$1,873,572		\$1,835,820	\$7,773	\$29,979	\$0	\$0	\$37,752	O.K.	
67									O.K.	
68 Total COE Sw. CAT 2&3	\$1,873,572		\$1,835,820	\$7,773	\$29,979	\$0	\$0	\$37,752	O.K.	
69										
70										
71 COE TRANSMISSION:										
72										
73 CAT 4.12 Exchange Trunk	\$25,389	123	\$25,389	\$0	\$0	\$0	\$0	\$0	O.K.	
74 CAT 4.12 Exch. Tr. Direct	0	V42	0	0	0	0	0	0	O.K.	
75 CAT 4.13 Exch. Ln. Message	1,023,718	G13	787,789	62,700	203,230	0	0	253,930	O.K.	
76 CAT 4.13 PL, WATS, Local	47,588	F18	38,315	0	0	0	11,270	11,270	O.K.	
77 CAT 4.13 Direct	0	V45	0	0	0	0	0	0	O.K.	
78 CAT 4.23 Message	247,880	G18	168,220	16,358	63,082	0	0	79,440	O.K.	
79 CAT 4.23 PL, WATS	0	F24	0	0	0	0	0	0	O.K.	
80 CAT 4.23 Direct	291,009	V48	291,009	0	0	0	0	0	O.K.	
81 CAT 4.3 H/R Message	514,747	G29	424,808	21,966	68,474	0	0	90,139	O.K.	
82 CAT 4.3 WATS	0	V50	0	0	0	0	0	0	O.K.	
83 CAT 4.3 Direct	0	V51	0	0	0	0	0	0	O.K.	
84										
85 Total COE CAT 4	\$2,150,109		\$1,713,330	\$90,724	\$334,786	\$0	\$11,270	\$436,779	O.K.	
86										
87										
88 INFORMATION ORIGINATION/TERMINATION:										
89										
90 CAT 1 Other IOT Equipment	\$0	G13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
91 CAT 1 Coinless Pay Phones	0	G18	0	0	0	0	0	0	O.K.	
92 CAT 2 CP Equipment	0	V70	0	0	0	0	0	0	O.K.	
93										
94 Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
95										
96										

WEST RIVER COOPERATIVE TELEPHONE COMPANY

Intrastate

***** FCC PART 36 ***** Plant Investment Detail (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Message Telephone Service		Private Line		TOTAL INTRASTATE (I)	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
				(E)	(F)	(G)	(H)		
111 CABLE AND WIRE FACILITIES:									
112									
113 CAT 1.1 IntraLATA PL/WATS	191,738	F31	\$139,448	\$0	\$0	\$0	\$52,292	\$52,292	O.K.
114 CAT 1.2 InterLATA PL/WATS	29,051	F31	29,051	0	0	0	0	0	O.K.
115 CAT 1.3 Joint Message	4,749,872	G13	3,562,404	244,519	942,949	0	0	1,187,468	O.K.
116 Other CAT 1 C&WF	0	V74	0	0	0	0	0	0	O.K.
117									
118 Total CAT 1 C&WF	\$4,970,661		\$3,730,801	\$244,519	\$942,949	\$0	\$52,292	\$1,239,760	O.K.
119									
120 CAT 2 C&WF	\$41,139	G28	\$41,139	\$0	\$0	\$0	\$0	\$0	O.K.
121 CAT 2 C&WF, Wldeband	0	V78	0	0	0	0	0	0	O.K.
122									
123 Total CAT 2 C&WF	\$41,139		\$41,139	\$0	\$0	\$0	\$0	\$0	O.K.
124									
125 CAT 3 Joint Message	170,696	G17	115,943	11,274	43,478	0	0	\$54,753	O.K.
126 CAT 3 PL/WATS etc.	0	F36	0	0	0	0	0	0	O.K.
127 CAT 3 Direct	0	V79	0	0	0	0	0	0	O.K.
128									
129 Total CAT 3 C&WF	\$170,696		\$115,943	\$11,274	\$43,478	\$0	\$0	\$54,753	O.K.
130									
131 CAT 4 Message	\$975,555	G29	\$801,722	\$41,061	\$129,772	\$0	\$0	\$170,833	O.K.
132 CAT 4 WATS	0	V81	0	0	0	0	0	0	O.K.
133 CAT 4 Direct	45,117	V82	45,117	0	0	0	0	0	O.K.
134									
135 Total CAT 4 C&WF	\$1,020,672		\$849,839	\$41,061	\$129,772	\$0	\$0	\$170,833	O.K.
136									
137 TOTAL C&WF	\$6,203,168		\$4,737,822	\$296,854	\$1,118,200	\$0	\$52,292	\$1,465,346	O.K.
138									
139									
140 CAPITAL LEASES:									
141									
142 Allocable Support Leases	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
143 Direct Support Leases	0	V84	0	0	0	0	0	0	O.K.
144									
145 Total Support Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

WEST RIVER COOPERATIVE TELEPHONE COMPANY

***** FCC PART 36 ***** Plant Investment Detail (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Intrastate				TOTAL INTRASTATE (I)	
				Message Telephone Service		Private Line			
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)		
160									
161 COE Operator	\$0	H16	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162 COE Tandem Switch	0	H17	0	0	0	0	0	0	O.K.
163 COE Local Switch	0	H18	0	0	0	0	0	0	O.K.
164 COE Transmission	0	H20	0	0	0	0	0	0	O.K.
165 COE Direct	0	V89	0	0	0	0	0	0	O.K.
166									
167 Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
168									
169 IOT Leases	\$0	V90	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170									
171 C&WF Leases	\$0	V91	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172									
173 TOTAL CAPITAL LEASES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
174	=====		=====	=====	=====	=====	=====	=====	
175									
176 LEASEHOLD IMPROVEMENTS:									
177									
178 Land and Support Assgts	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
179 COE Switching	0	H18	0	0	0	0	0	0	O.K.
180 COE Operator	0	H18	0	0	0	0	0	0	O.K.
181 COE Transmission	0	H20	0	0	0	0	0	0	O.K.
182 IOT	0	V98	0	0	0	0	0	0	O.K.
183 C&WF	0	V97	0	0	0	0	0	0	O.K.
184 Other	0	V98	0	0	0	0	0	0	O.K.
185									
186 TOTAL LEASEHOLD IMPROVEMENT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
187	=====		=====	=====	=====	=====	=====	=====	
188									
189 TPIS, EXCL. ACCT. No. 2690	\$11,321,512		\$9,173,993	\$437,069	\$1,839,484	\$0	\$70,306	\$2,147,519	O.K.

WEST RIVER COOPERATIVE TELEPHONE COMPANY

***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
204 INTANGIBLE ASSETS:										
205										
206 Allocable Acct. No. 2690	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
207 Direct Acct. No. 2690	0	V100	0	0	0	0	0	0	0	O.K.
208										
209 Total Intangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
210										
211										
212 OTHER TELEPHONE PLANT:										
213										
214 Held for Fut. Use - Alloc.	\$0	—	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
215 Held for Fut. Use - Direct	0	—	0	0	0	0	0	0	0	O.K.
216 TPUC, Short-term - Alloc.	0	H35	0	0	0	0	0	0	0	O.K.
217 TPUC, Short-term - Direct	0	V124	0	0	0	0	0	0	0	O.K.
218 TPUC, Long-term - Alloc.	6,496	H35	5,264	251	941	0	40	1,232	0	O.K.
219 TPUC, Long-term - Direct	0	V126	0	0	0	0	0	0	0	O.K.
220 Tele. Plt. Adjust. - Alloc.	0	H35	0	0	0	0	0	0	0	O.K.
221 Tele. Plt. Adjust. - Direct	0	V104	0	0	0	0	0	0	0	O.K.
222										
223 Total Other Telephone Plant	\$6,496		\$5,264	\$251	\$941	\$0	\$40	\$1,232	0	O.K.

WEST RIVER COOPERATIVE TELEPHONE COMPANY

***** FCC PART 36 ***** Reserves and Deferrals	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 ACCUM. DEPRECIATION, TPIS:										
14										
15 Support Assets	\$436,834	H13	\$353,973	\$16,887	\$63,259	\$0	\$2,715	\$82,861	O.K.	
16 COE Switching	564,597	H19	553,220	2,343	9,034	0	0	11,377	O.K.	
17 COE Operator	0	H16	0	0	0	0	0	0	O.K.	
18 COE Transmission	1,296,824	H20	1,033,383	54,719	201,924	0	6,798	263,441	O.K.	
19 IOT Equipment	0	H25	0	0	0	0	0	0	O.K.	
20 Cable and Wire Facilities	3,070,376	H31	2,345,075	148,934	552,484	0	25,883	725,301	O.K.	
21 Other Plant	0	V135	0	0	0	0	0	0	O.K.	
22										
23 Total Accum. Depr., TPIS	\$5,368,631		\$4,285,652	\$220,883	\$826,701	\$0	\$35,398	\$1,082,979	O.K.	
24										
25 ACCUM. AMORTIZATION:										
26										
27 Accum. Depreciation, PHFU	\$0	H38	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
28 Accum. Amort., Tangible Inv.	0	H40	0	0	0	0	0	0	O.K.	
29 Accum. Amort., Intang. Inv.	0	H41	0	0	0	0	0	0	O.K.	
30 Accum. Amort., Other	0	V138	0	0	0	0	0	0	O.K.	
31										
32 Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
33										
34 Total Accum. Depr./Amort.	\$5,368,631		\$4,285,652	\$220,883	\$826,701	\$0	\$35,398	\$1,082,979	O.K.	
35										
36										
37 ACCUM. DEF. INC. TAXES, NET:										
38										
39 Support Assets	0	H13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
40 COE Switching	0	H19	0	0	0	0	0	0	O.K.	
41 COE Operator	0	H16	0	0	0	0	0	0	O.K.	
42 COE Transmission	0	H20	0	0	0	0	0	0	O.K.	
43 IOT Equipment	0	H25	0	0	0	0	0	0	O.K.	
44 Cable and Wire Fac.	0	H31	0	0	0	0	0	0	O.K.	
45 Unclassified	0	V145	0	0	0	0	0	0	O.K.	
46										
47 Total Accum. Def. Inc. Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	

WEST RIVER COOPERATIVE TELEPHONE COMPANY

***** FCC PART 36 ***** Functional Distribution of Selected Investments	TOTAL COMPANY	Joint Use Message	Private Line				Extended Area Service	Other		
			Interstate		Intrastate					
			InterLATA	IntraLATA	InterLATA	IntraLATA				
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 TRANS. COT EQUIPMENT:										
14										
15 Working Loops	1,711	1,635	10	0	0	18	0	48	O.K.	
16 Avg. Cost per Loop	626.13	626.13	626.13	626.13	626.13	626.13	626.13	626.13		
17										
18 CAT 4.13 Exch Ln. Invest.	\$1,071,304	\$1,023,718	\$8,261	\$0	\$0	\$11,270	\$0	\$30,054		
19										
20										
21 Circuit Terminations	264	264	0	0	0	0	0	0	O.K.	
22 Avg. Cost per Termination	938.11	938.11	938.11	938.11	938.11	938.11	938.11	938.11		
23										
24 CAT 4.23 Other IX	\$247,660	\$247,660	\$0	\$0	\$0	\$0	\$0	\$0		
25										
26										
27 C&WF INVESTMENT:										
28										
29 Working Loops	1,711	1,635	10	0	0	18	0	48		
30 Loops Factor	1.000000	0.955582	0.005845	0.000000	0.000000	0.010520	0.000000	0.028054		
31 CAT 1 Exchange C&WF	\$4,970,661	\$4,749,872	\$29,051	\$0	\$0	\$52,282	\$0	\$130,446	O.K.	
32										
33										
34 Equivalent IX Circuit Miles	11,320	11,320	0	0	0	0	0	0	O.K.	
35 IX Cct. Miles Factor	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		
36 CAT 3 Interexch. C&WF	\$170,698	\$170,698	\$0	\$0	\$0	\$0	\$0	\$0		

WEST RIVER COOPERATIVE TELEPHONE COMPANY

***** FCC PART 36 ***** Physical Allocation Factors		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
					Message Telephone Service		Private Line			
					InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Subscriber Plant Fact. (SPF)	1.000000	SPF	0.750000	0.051479	0.199521	0.000000	0.000000	0.250000	O.K.
14										
15	Dial Equipment Minutes (DEM)	1.000000	DEM	0.979850	0.004149	0.016001	0.000000	0.000000	0.020150	O.K.
16										
17	Conversation Minute-Miles	1.000000	CMM	0.679237	0.066050	0.254713	0.000000	0.000000	0.320763	O.K.
18	Conversation Minutes	1.000000	CM	0.679237	0.066050	0.254713	0.000000	0.000000	0.320763	O.K.
19	Subscriber Minutes (SLU)	1.000000	SLU	0.859939	0.028841	0.111220	0.000000	0.000000	0.140061	O.K.
20										
21	TSPS Processor Time	0.000000	TSP	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
22	Wtd. Stand. Work Sec., Toll	0.000000	WST	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
23	Wtd. Stand. Work Sec., Aux.	0.000000	WSA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
24	Wtd. Stand. Work Sec., Comb.	0.000000	WSC	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
25										
26	COE CAT 2 Minutes	0.000000	CT2	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
27										
28	Exchange Trunk Minutes	1.000000	ETM	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29	MOU-Mi., Host/Remote	1.000000	HRM	0.824866	0.042090	0.133024	0.000000	0.000000	0.175114	O.K.
30										
31	C&WF CAT 4, WATS	0.000000	CT4	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
32										
33	Equal Access MOU	0.000000	EAM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
34										
35	Current Billings	1.000000	CB	0.679558	0.022463	0.297981	0.000000	0.000000	0.320444	O.K.
36	EU Presubscription Factor	0.000000	EPRE	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
37	EU MTS & WATS Factor	1.000000	EMTS	0.507472	0.034976	0.457552	0.000000	0.000000	0.492528	O.K.
38	EU Access, P/L and All Other Factor	0.000000	EPL0	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
39	IX Special Access Factor	0.000000	ISPA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
40	IX Switched Access Factor	0.000000	ISWA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
41	IX Billing & Collection Services Factor	0.000000	IBC	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
42	Coin Revenue Percent	0.000000	CR	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
43	Relative Toll/Local Msgs.	1.000000	TLM	0.385569	0.041988	0.572403	0.000000	0.000000	0.014401	O.K.
44	Relative Users Percent	1.000000	RUP	0.751852	0.019973	0.231175	0.000000	0.000000	0.248148	O.K.
45	CABS Percent	1.000000	CAB	0.500000	0.034170	0.465830	0.000000	0.000000	0.500000	O.K.
46	Foreign Directories Percent	0.000000	FD	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.

WEST RIVER COOPERATIVE TELEPHONE COMPANY

Intrastate

***** FCC PART 36 ***** Internal Allocation Factors	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
				(E)	(F)	(G)	(H)		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 Support Assets	1.000000	D31	0.810315	0.038658	0.144811	0.000000	0.006215	0.189685	O.K.
14 Land and Support Assets	1.000000	D33	0.810315	0.038658	0.144811	0.000000	0.006215	0.189685	O.K.
15									
16 COE Operator	0.000000	D43	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
17 COE Tandem Switching	0.000000	D49	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
18 COE Local Switching	1.000000	D66	0.979850	0.004149	0.018001	0.000000	0.000000	0.020150	O.K.
19 COE Total Switching	1.000000	D68	0.979850	0.004149	0.016001	0.000000	0.000000	0.020150	O.K.
20 COE Transmission	1.000000	D85	0.796857	0.042195	0.155706	0.000000	0.005242	0.203143	O.K.
21 Total COE	1.000000	C19	0.882065	0.024479	0.090654	0.000000	0.002801	0.117935	O.K.
22									
23 Info. Orig./Term. CAT 1	0.000000	D90	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
24 Info. Orig./Term. CAT 2	0.000000	D92	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
25 Total IOT	0.000000	D94	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
26									
27 C&WF CAT 1	1.000000	D118	0.750584	0.048192	0.189703	0.000000	0.010520	0.249416	O.K.
28 C&WF CAT 2	1.000000	D120	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29 C&WF CAT 3	1.000000	D129	0.879237	0.066050	0.254713	0.000000	0.000000	0.320763	O.K.
30 C&WF CAT 4	1.000000	D135	0.832627	0.040229	0.127144	0.000000	0.000000	0.167373	O.K.
31 Total C&WF	1.000000	D137	0.783775	0.047855	0.179940	0.000000	0.008430	0.236225	O.K.
32									
33 Total Equipment	1.000000	C23	0.810315	0.038658	0.144811	0.000000	0.006215	0.189685	O.K.
34									
35 TPIS	1.000000	C32	0.810315	0.038658	0.144811	0.000000	0.006215	0.189685	O.K.
36 TPIS, excl. Acct. No. 2690	1.000000	D189	0.810315	0.038658	0.144811	0.000000	0.006215	0.189685	O.K.
37									
38 Pil. Held, Fut. Use	0.000000	D215	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
39									
40 Total Tangible Assets	0.000000	C25	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
41 Total Intangible Assets	0.000000	C29	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
42									
43 Long-term PUC	1.000000	C38	0.810315	0.038658	0.144811	0.000000	0.006215	0.189685	O.K.
44 Net Telephone Plant	1.000000	C81	0.821160	0.036419	0.136545	0.000000	0.005875	0.178840	O.K.
45 Total Net Investment	1.000000	C88	0.820092	0.036533	0.137462	0.000000	0.005893	0.179908	O.K.
46 Capital Leases	0.000000	D173	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
47									
48 Tot. Bus. Ofc., Cust. Serv.	1.000000	I141	0.536439	0.031721	0.431840	0.000000	0.000000	0.483561	O.K.
49									
50 Total "BIG THREE" Expenses	1.000000	I170	0.751572	0.033745	0.210796	0.000000	0.003888	0.248428	O.K.
51									
52 Corporate Operations Expense	1.000000	I185	0.734076	0.032958	0.229189	0.000000	0.003706	0.265924	O.K.

WEST RIVER COOPERATIVE TELEPHONE COMPANY

***** FCC PART 36 ***** Operating Expenses and Taxes		Intrastate							
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE
					InterLATA	IntraLATA	interLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 PLANT SPEC. OPER. EXPENSE:									
14									
15 Network Support, Alloc.	\$1,817	H14	\$1,472	\$70	\$263	\$0	\$11	\$345	O.K.
16 Network Support, Direct	0	V149	0	0	0	0	0	0	O.K.
17									
18 Total Network Support Exp.	\$1,817		\$1,472	\$70	\$263	\$0	\$11	\$345	O.K.
19									
20 General Support, Alloc.	\$63,129	H14	\$51,154	\$2,440	\$9,142	\$0	\$392	\$11,975	O.K.
21 General Support, Direct	0	V151	0	0	0	0	0	0	O.K.
22									
23 Total General Support Exp.	\$63,129		\$51,154	\$2,440	\$9,142	\$0	\$392	\$11,975	O.K.
24									
25 Central Office Eq., Alloc.	\$143,313	H21	\$126,411	\$3,508	\$12,992	\$0	\$401	\$16,902	O.K.
26 Central Office Eq., Direct	0	V153	0	0	0	0	0	0	O.K.
27									
28 Total CDE Exp.	\$143,313		\$126,411	\$3,508	\$12,992	\$0	\$401	\$16,902	O.K.
29									
30 Cust. Premises Equip.	\$0	H24	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31 Coinless Pay Phone	0	G18	0	0	0	0	0	0	O.K.
32 Other IOT	0	H23	0	0	0	0	0	0	O.K.
33 IOT Direct	0	V157	0	0	0	0	0	0	O.K.
34									
35 Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
36									
37 Cable & Wire, Alloc.	\$119,104	H31	\$90,969	\$5,700	\$21,432	\$0	\$1,004	\$28,135	O.K.
38 Cable & Wire, Direct	0	V159	0	0	0	0	0	0	O.K.
39									
40 Total C&WF Exp.	\$119,104		\$90,969	\$5,700	\$21,432	\$0	\$1,004	\$28,135	O.K.
41									
42 TOTAL PLT. SPEC. OPER. EXP.	\$327,363		\$270,007	\$11,719	\$43,828	\$0	\$1,809	\$57,356	O.K.
43									
44 TOTAL PLT. SPEC., ex SUPPORT	\$262,417		\$217,360	\$9,208	\$34,424	\$0	\$1,405	\$45,037	O.K.

WEST RIVER COOPERATIVE TELEPHONE COMPANY

Intrastate

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE		
				InterLATA	IntraLATA	InterLATA	IntraLATA			
				(E)	(F)	(G)	(H)			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58 NON-SPECIFIC OPER. EXP.:										
59										
60 Oth. Ptl. and Equip., Alloc.	\$2,089	H38	\$1,877	\$80	\$300	\$0	\$13	\$392	O.K.	
61 Oth. Ptl. and Equip., Direct	0	V177	0	0	0	0	0	0	O.K.	
62										
63 Total Oth. Ptl. & Equip.	\$2,089		\$1,877	\$80	\$300	\$0	\$13	\$392	O.K.	
64										
65 Network Operations, Alloc.	\$57,227	H33	\$46,372	\$2,212	\$8,207	\$0	\$358	\$10,855	O.K.	
66 Network Operations, Direct	0	V179	0	0	0	0	0	0	O.K.	
67										
68 Total Network Oper. Exp.	\$57,227		\$46,372	\$2,212	\$8,207	\$0	\$358	\$10,855	O.K.	
69										
70 Total Access Expenses	\$0	V180	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
71										
72 Depr., Support Assets	\$83,246	H13	\$51,249	\$2,445	\$9,159	\$0	\$303	\$11,997	O.K.	
73 Depr., COE Switching	115,813	H19	113,479	481	1,853	0	0	2,334	O.K.	
74 Depr., COE Operator	0	H16	0	0	0	0	0	0	O.K.	
75 Depr., COE Transmission	132,751	H20	105,784	5,601	20,670	0	608	26,987	O.K.	
76 Depr., IOT Equipment	0	H25	0	0	0	0	0	0	O.K.	
77 Depr., C&W Facilities	280,731	H31	199,140	12,477	48,916	0	2,108	61,591	O.K.	
78 Depr., PHFU	0	H38	0	0	0	0	0	0	O.K.	
79										
80 Total Depreciation Expense	\$572,541		\$469,652	\$21,004	\$78,598	\$0	\$3,267	\$102,889	O.K.	
81										
82 Amort., Tangible Assets	\$0	H40	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
83 Amort., Intangible Assets	0	H41	0	0	0	0	0	0	O.K.	
84 Other Amortization	0	V189	0	0	0	0	0	0	O.K.	
85 Direct Assigned Amort.	0	V190	0	0	0	0	0	0	O.K.	
86										
87 Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
88										
89 Total Depr. and Amort.	\$572,541		\$469,652	\$21,004	\$78,598	\$0	\$3,267	\$102,889	O.K.	
90										
91 TOTAL NON-SPEC. OPER. EXP.	\$831,837		\$517,700	\$23,297	\$87,185	\$0	\$3,855	\$114,137	O.K.	

WEST RIVER COOPERATIVE TELEPHONE COMPANY

Intrastate

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
105 CUSTOMER OPERATIONS EXPENSE:									
106									
107 Marketing, Allocable	\$1,577	G55	\$1,072	\$35	\$470	\$0	\$0	\$505	O.K.
108 Marketing, Direct	0	V192	0	0	0	0	0	0	O.K.
109									
110 Total Marketing Expense	\$1,577		\$1,072	\$35	\$470	\$0	\$0	\$505	O.K.
111									
112 Operator Service, Alloc.	\$0	G24	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
113 Operator Service, Direct	0	V194	0	0	0	0	0	0	O.K.
114									
115 Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
116									
117 Classified Directory	\$0	V195	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
118 Alphabetical Directory	0	G19	0	0	0	0	0	0	O.K.
119 Foreign Directory	0	G48	0	0	0	0	0	0	O.K.
120									
121 Total Directory	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
122									
123 Bus. Ofc., EU Presubscription	\$0	G38	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124 Bus. Ofc., EU MTS & WATS	3,145	G37	1,596	110	1,439	0	0	1,549	O.K.
125 Bus. Ofc., EU Access, P/L & all Other	0	G38	0	0	0	0	0	0	O.K.
126 Bus. Ofc., IXC Special Access	0	G39	0	0	0	0	0	0	O.K.
127 Bus. Ofc., IXC Switched Access	0	G40	0	0	0	0	0	0	O.K.
128 Bus. Ofc., IXC B & C Services	0	G41	0	0	0	0	0	0	O.K.
129 Coin Collect & Admin.	0	G42	0	0	0	0	0	0	O.K.
130									
131 Total Business Office	\$3,145		\$1,596	\$110	\$1,439	\$0	\$0	\$1,549	O.K.
132									
133 Cust. Svc., Direct	\$0	V205	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
134 Cust. Serv., Mag. Process	40,028	G43	15,434	1,681	22,911	0	0	24,592	O.K.
135 Cust. Serv., Other B&C	31,480	G44	23,853	534	7,273	0	0	7,807	O.K.
136 Cust. Serv., CABS	44,239	G45	22,120	1,512	20,608	0	0	22,120	O.K.
137 Cust. Serv., EU Common Line	2,079	V209	2,079	0	0	0	0	0	O.K.
138									
139 Total Customer Service	\$117,804		\$83,286	\$3,727	\$50,792	\$0	\$0	\$54,518	O.K.
140									
141 Total Bus. Ofc., Cust. Serv.	\$120,949		\$84,882	\$3,837	\$52,231	\$0	\$0	\$56,067	O.K.
142									

WEST RIVER COOPERATIVE TELEPHONE COMPANY

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
156 Other Cust. Serv., Alloc.	\$0	H48	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
157 Other Cust. Serv., Direct	11,003	V211	10,887	0	116	0	0	116	116	O.K.
158										
159 Total Other Cust. Serv.	\$11,003		\$10,887	\$0	\$116	\$0	\$0	\$116	\$116	O.K.
160										
161 TOTAL CUSTOMER OPER. EXP.	\$133,529		\$78,840	\$3,872	\$52,817	\$0	\$0	\$58,669	\$58,669	O.K.
162										
163										
164 *BIG-THREE* EXPENSES:										
165										
166 Total Pfl. Spec., ex Support	\$262,417	44	\$217,380	\$9,208	\$34,424	\$0	\$1,405	\$45,037	\$45,037	O.K.
167 Total Network Oper. Exp.	57,227	88	48,372	2,212	8,287	0	356	10,855	10,855	O.K.
168 Total Customer Operations	133,529	181	78,840	3,872	52,817	0	0	58,669	58,669	O.K.
169										
170 TOTAL *BIG THREE* EXPENSES	\$453,173		\$340,592	\$15,292	\$95,527	\$0	\$1,761	\$112,561	\$112,561	O.K.
171										
172										
173 CORPORATE OPERATIONS EXPENSE:										
174										
175 Exec. and Planning, Alloc.	\$137,470	H50	\$103,319	\$4,839	\$28,978	\$0	\$534	\$34,151	\$34,151	O.K.
176 Exec. and Planning, Direct	0	V213	0	0	0	0	0	0	0	O.K.
177										
178 Total Exec. and Planning	\$137,470		\$103,319	\$4,839	\$28,978	\$0	\$534	\$34,151	\$34,151	O.K.
179										
180 Admin. & General, Allocable	\$198,168	H50	\$148,938	\$6,887	\$41,773	\$0	\$770	\$49,230	\$49,230	O.K.
181 Admin. & General, Direct	8,000	V231	0	0	8,000	0	0	8,000	8,000	O.K.
182										
183 Total Admin. and Gen.	\$206,168		\$148,938	\$6,887	\$49,773	\$0	\$770	\$57,230	\$57,230	O.K.
184										
185 TOTAL CORPORATE OPERATIONS	\$343,638		\$252,258	\$11,326	\$78,751	\$0	\$1,304	\$91,382	\$91,382	O.K.
186										
187										
188 NON-INCOME TAXES:										
189										
190 Non-income Taxes, Allocable	\$770	H36	\$824	\$30	\$112	\$0	\$5	\$146	\$146	O.K.
191 Non-income Taxes, Direct	1,682	V233	1,682	0	0	0	0	0	0	O.K.
192										
193 Total Non-income Taxes	\$2,452		\$2,306	\$30	\$112	\$0	\$5	\$146	\$146	O.K.
194										
195										
196 TOTAL OPER. EXP. AND TAXES	\$1,438,819		\$1,119,110	\$50,243	\$262,693	\$0	\$0,774	\$319,700	\$319,700	O.K.

WEST RIVER COOPERATIVE TELEPHONE COMPANY

Intrastate

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
156 Other Cust. Serv., Alloc.	\$0	H48	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
157 Other Cust. Serv., Direct	11,003	V211	10,887	0	116	0	0	116	O.K.
158									
159 Total Other Cust. Serv.	\$11,003		\$10,887	\$0	\$116	\$0	\$0	\$116	O.K.
160									
161 TOTAL CUSTOMER OPER. EXP.	\$133,529		\$76,840	\$3,872	\$52,817	\$0	\$0	\$56,689	O.K.
162									
163									
164 "BIG-THREE" EXPENSES:									
165									
166 Total Plt. Spec., ex Support	\$262,417	44	\$217,380	\$0,208	\$34,424	\$0	\$1,405	\$45,037	O.K.
167 Total Network Oper. Exp.	57,227	68	48,372	2,212	8,287	0	356	10,855	O.K.
168 Total Customer Operations	133,529	161	78,840	3,872	52,817	0	0	56,689	O.K.
169									
170 TOTAL "BIG THREE" EXPENSES	\$453,173		\$340,592	\$15,292	\$95,527	\$0	\$1,761	\$112,581	O.K.
171									
172									
173 CORPORATE OPERATIONS EXPENSE:									
174									
175 Exec. and Planning, Alloc.	\$137,470	H50	\$103,319	\$4,639	\$28,978	\$0	\$534	\$34,151	O.K.
176 Exec. and Planning, Direct	0	V213	0	0	0	0	0	0	O.K.
177									
178 Total Exec. and Planning	\$137,470		\$103,319	\$4,639	\$28,978	\$0	\$534	\$34,151	O.K.
179									
180 Admin. & General, Allocable	\$198,168	H50	\$148,938	\$6,687	\$41,773	\$0	\$770	\$49,230	O.K.
181 Admin. & General, Direct	8,000	V231	0	0	8,000	0	0	5,000	O.K.
182									
183 Total Admin. and Gen.	\$206,168		\$148,938	\$6,687	\$49,773	\$0	\$770	\$57,230	O.K.
184									
185 TOTAL CORPORATE OPERATIONS	\$343,638		\$252,258	\$11,326	\$78,751	\$0	\$1,304	\$91,382	O.K.
186									
187									
188 NON-INCOME TAXES:									
189									
190 Non-income Taxes, Allocable	\$770	H38	\$624	\$30	\$112	\$0	\$5	\$146	O.K.
191 Non-income Taxes, Direct	1,682	V233	1,682	0	0	0	0	0	O.K.
192									
193 Total Non-income Taxes	\$2,452		\$2,306	\$30	\$112	\$0	\$5	\$146	O.K.
194									
195									
196 TOTAL OPER. EXP. AND TAXES	\$1,438,816		\$1,119,110	\$50,243	\$262,693	\$0	\$6,774	\$319,709	O.K.

WEST RIVER COOPERATIVE TELEPHONE COMPANY

FCC PART 69 IntraLATA Revenue Requirement Summary		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Net Investment	\$669,310	K52	\$605,588	\$26,378	\$0	\$194,943	\$0	\$42,401	O.K.
14	Rate of Return	10.00%	B19	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	O.K.
15										
16	Return on Rate Base	\$80,931		\$60,559	\$2,638	\$0	\$19,494	\$0	\$4,240	O.K.
17										
18	AFUDC	(302)	N37	(212)	(7)	0	(69)	0	(14)	O.K.
19	ITC Amortization	0	N37	0	0	0	0	0	0	O.K.
20	Other Return Adjustments	0	Direct	0	0	0	0	0	0	O.K.
21										
22	Net Return	\$86,629		\$60,347	\$2,631	\$0	\$19,426	\$0	\$4,226	O.K.
23										
24	Interest Expense	0	N87	0	0	0	0	0	0	O.K.
25	Capitalized Payroll Taxes	0	N37	0	0	0	0	0	0	O.K.
26	Depreciation Adjustment	0	N37	0	0	0	0	0	0	O.K.
27	Other Income Adjustments	0	Direct	0	0	0	0	0	0	O.K.
28										
29	After Tax Income	\$86,629		\$60,347	\$2,631	\$0	\$19,426	\$0	\$4,226	O.K.
30										
31	State Income Taxes	\$0	29	0	0	0	0	0	0	O.K.
32	Federal Income Taxes	0	29	0	0	0	0	0	0	O.K.
33	Operating Expenses and Taxes	269,466	O195	117,862	10,486	0	73,979	53,031	14,109	O.K.
34	Uncollectibles	0	Direct	0	0	0	0	0	0	O.K.
35	Other Revenue Adjustments	0	Direct	0	0	0	0	0	0	O.K.
36										
37	Basis for Gross Receipts Tax	356,397	16+31+32+33	178,421	13,124	0	93,473	53,031	18,349	O.K.
38										
39										
40	Gross Receipts Tax	7,267	37	3,638	268	0	1,906	1,081	374	O.K.
41										
42										
43	TOTAL REVENUE REQUIREMENT	\$383,363		\$181,847	\$13,385	\$0	\$95,310	\$54,112	\$16,709	O.K.
44		=====		=====	=====	=====	=====	=====	=====	

WEST RIVER COOPERATIVE TELEPHONE COMPANY

FCC PART 06 IntraLATA Investment Summary		Part 39 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 Land and Support Assets	\$165,323	L25	\$55,851	\$9,239	\$0	\$63,706	\$0	\$17,468	O.K.	
14										
15 Central Office Equipment	\$378,035	L70	\$203,230	\$29,979	\$0	\$131,556	\$0	\$11,270	O.K.	
16 Info. Term./Orig. Equipment	0	L78	0	0	0	0	0	0	O.K.	
17 Cable and Wire Facilities	1,168,492	L117	942,940	0	0	173,251	0	52,292	O.K.	
18										
19 Total COE, IOT, C&WF	\$1,544,527		\$1,146,179	\$29,979	\$0	\$304,807	\$0	\$63,562	O.K.	
20										
21 Total Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
22										
23 Total Tele. Plt. ex Intang.	\$1,709,850		\$1,202,030	\$38,218	\$0	\$388,572	\$0	\$81,030	O.K.	
24 Total Intangible Assets	0	L144	0	0	0	0	0	0	O.K.	
25										
26 Total Plant In Service	\$1,709,850		\$1,202,030	\$38,218	\$0	\$388,572	\$0	\$81,030	O.K.	
27 Total Plt. Held Future Use	0	L147	0	0	0	0	0	0	O.K.	
28 Total ST PUC	0	L163	0	0	0	0	0	0	O.K.	
29 Total LT PUC	981	L164	690	22	0	223	0	46	O.K.	
30 Total Tel. Plt. Adjust.	0	L169	0	0	0	0	0	0	O.K.	
31										
32 TOTAL TELEPHONE PLANT	\$1,710,831		\$1,202,719	\$38,240	\$0	\$388,795	\$0	\$81,077	O.K.	
33										
34 less:										
35 Accum. Depr., Plt. In Serv.	862,096	M23	611,595	12,322	0	198,528	0	38,851	O.K.	
36 Accum. Depr. PRFU	0	M27	0	0	0	0	0	0	O.K.	
37 Accum. Amort. Tangible Plt.	0	M28	0	0	0	0	0	0	O.K.	
38 Accum. Amort. Intangibles	0	M29	0	0	0	0	0	0	O.K.	
39 Accum. Amort. Other	0	M30	0	0	0	0	0	0	O.K.	
40 Accum. Def. Inc. Taxes, Net	0	M47	0	0	0	0	0	0	O.K.	
41										
42 plus:										
43 Other Assets	0	Direct	0	0	0	0	0	0	O.K.	
44										
45 NET TELEPHONE PLANT	\$848,735		\$591,124	\$25,918	\$0	\$190,267	\$0	\$41,426	O.K.	
46 plus:										
47 Class B RTB Stock	0	L171	0	0	0	0	0	0	O.K.	
48 Materials and Supplies	12,871	L173	9,048	286	0	2,925	0	610	O.K.	
49 Cash Working Capital	7,704	L175	5,416	172	0	1,751	0	385	O.K.	
50 Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.	
51										
52 NET INVESTMENT	\$869,310		\$605,568	\$26,376	\$0	\$194,943	\$0	\$42,401	O.K.	
53										

WEST RIVER COOPERATIVE TELEPHONE COMPANY

FCC PART 69 IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	LAND AND SUPPORT ASSETS:									
14										
15	Land Assets, Message	\$650	N28	220	32	0	329	0	89	O.K.
16	Land Assets, Private Line	28	N28	9	1	0	14	0	3	O.K.
17										
18	Total Land Assets	\$678		\$229	\$34	\$0	\$343	\$0	\$72	O.K.
19										
20	Support Assets, Message	\$157,870	N28	\$53,333	\$7,887	\$0	\$79,989	\$0	\$16,680	O.K.
21	Support Assets, Private Line	6,776	N28	2,289	338	0	3,433	0	716	O.K.
22										
23	Total Support Assets	\$164,646		\$55,622	\$8,205	\$0	\$83,422	\$0	\$17,396	O.K.
24										
25	Total Land and Supp. Assets	\$165,323		\$55,851	\$8,239	\$0	\$83,766	\$0	\$17,488	O.K.
26										
27	CENTRAL OFFICE EQUIPMENT:									
28										
29	Operator Sys., DA	\$0	(F)	0	0	0	0	0	0	O.K.
30	Operator Sys., Other	0	(I)	0	0	0	0	0	0	O.K.
31										
32	Total Operator Systems	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33										
34	Tandem Switching	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35	Tandem Assigned	0	Direct	0	0	0	0	0	0	O.K.
36										
37	Total Tandem Switching	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
38										
39	Local Switching	\$29,979	(E)	\$0	\$29,979	\$0	\$0	\$0	\$0	O.K.
40	Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41										
42	Total Local Switching	\$29,979		\$0	\$29,979	\$0	\$0	\$0	\$0	O.K.
43										
44	Total Switching	\$29,979		\$0	\$29,979	\$0	\$0	\$0	\$0	O.K.

WEST RIVER COOPERATIVE TELEPHONE COMPANY

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 38 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58	COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59	COE Exch. Line - Message	203,230	(D)	203,230	0	0	0	0	0	O.K.
60	COE Exch. Line - PL etc.	11,270	(I)	0	0	0	0	0	11,270	O.K.
61	COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	O.K.
62	COE Interexchange, Message	63,082	(G)	0	0	0	63,082	0	0	O.K.
63	COE Interexchange, PL	0	(I)	0	0	0	0	0	0	O.K.
64	COE Interexchange, Assigned	0	(G)	0	0	0	0	0	0	O.K.
65	COE H/R Message	68,474	(G)	0	0	0	68,474	0	0	O.K.
66	COE H/R Assigned	0	Direct	0	0	0	0	0	0	O.K.
67										
68	Total COE Transmission	\$348,058		\$203,230	\$0	\$0	\$131,558	\$0	\$11,270	O.K.
69										
70	Total Central Office Equip.	\$378,035		\$203,230	\$29,979	\$0	\$131,558	\$0	\$11,270	O.K.
71										
72	IOT EQUIPMENT:									
73										
74	Public Telephone	\$0	N43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
75	Coinless Pay Phone	0	(D)	0	0	0	0	0	0	O.K.
76	Customer Premises Equipment	0	N60	0	0	0	0	0	0	O.K.
77										
78	Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
79										
80	CABLE AND WIRE FACILITIES:									
81										
82	Exchange PL and WATS	\$52,292	(I)	\$0	\$0	\$0	\$0	\$0	\$52,292	O.K.
83	Exchange Message	942,949	(D)	942,949	0	0	0	0	0	O.K.
84	Exchange Assigned	0	Direct	0	0	0	0	0	0	O.K.
85										
86	Total Exchange Line C&WF	\$995,241		\$942,949	\$0	\$0	\$0	\$0	\$52,292	O.K.
87										
88	Exchange Trunk, Message	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
89	Exchange Trunk, PL	0	Direct	0	0	0	0	0	0	O.K.
90										
91	Total Exchange Trunk C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
92										
93	Interexchange Message	\$43,478	(G)	\$0	\$0	\$0	\$43,478	\$0	\$0	O.K.
94	Interexchange PL, WATS	0	(I)	0	0	0	0	0	0	O.K.
95	Interexchange Assigned	0	(G)	0	0	0	0	0	0	O.K.
96										
97	Total Interexchange C&WF	\$43,478		\$0	\$0	\$0	\$43,478	\$0	\$0	O.K.

WEST RIVER COOPERATIVE TELEPHONE COMPANY

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
111 H/R C&WF, Message	\$129,772	(G)	\$0	\$0	\$0	\$129,772	\$0	\$0	O.K.	
112 H/R C&WF, WATS	0	(I)	0	0	0	0	0	0	O.K.	
113 H/R C&WF, Assigned	0	Direct	0	0	0	0	0	0	O.K.	
114										
115 Total Host/Remote C&WF	\$129,772		\$0	\$0	\$0	\$129,772	\$0	\$0	O.K.	
116										
117 Total Cable and Wire Facil.	\$1,168,492		\$942,949	\$0	\$0	\$173,251	\$0	\$52,292	O.K.	
118										
119 TANGIBLE ASSETS:										
120										
121 Land and Support Leases	\$0	N28	0	0	0	0	0	0	O.K.	
122										
123 COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
124 COE Tandem Switching Leases	0	34	0	0	0	0	0	0	O.K.	
125 COE Local Switching Leases	0	39	0	0	0	0	0	0	O.K.	
126 COE Transmission Leases	0	68	0	0	0	0	0	0	O.K.	
127										
128 Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
129										
130 IOT Equipment Leases	\$0	78	0	0	0	0	0	0	O.K.	
131										
132 C&WF Leases	\$0	117	0	0	0	0	0	0	O.K.	
133										
134 Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
135										
136 Leasehold Impr., Alloc.	\$0	N37	0	0	0	0	0	0	O.K.	
137 Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	O.K.	
138										
139 Total Leasehold Improvements	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
140										
141 Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
142										
143										
144 TOTAL INTANGIBLE ASSETS	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
145										
146										
147 PROPERTY HELD FOR FUTURE USE	\$0	N46	0	0	0	0	0	0	O.K.	

WEST RIVER COOPERATIVE TELEPHONE COMPANY

***** FCC PART 69 ***** Initial LATA Investment Detail		Part 98 Initial LATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
161	PLANT UNDER CONSTRUCTION:									
162										
163	Short-term	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
164	Long-term	981	N46	690	22	0	223	0	48	O.K.
165										
166	Total Pl. Under Const.	\$981		\$690	\$22	\$0	\$223	\$0	\$48	O.K.
167										
168										
169	TELEPHONE PLANT ADJUSTMENT	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170										
171	CLASS B RTB STOCK	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172										
173	MATERIALS AND SUPPLIES	\$12,871	N37	\$9,048	\$288	\$0	\$2,925	\$0	\$610	O.K.
174										
175	CASH WORKING CAPITAL	\$7,704	N37	\$5,416	\$172	\$0	\$1,751	\$0	\$365	O.K.
176										
177	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

WEST RIVER COOPERATIVE TELEPHONE COMPANY

***** FCC PART 69 ***** IntraLATA Reserves and Deferrals	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 ACCUM. DEPRECIATION, TPIS:									
14									
15 Support Assets	\$65,974	N28	\$22,288	\$3,288	\$0	\$33,427	\$0	\$6,971	O.K.
16 COE Switching	9,034	L44	0	9,034	0	0	0	0	O.K.
17 COE Operator	0	L32	0	0	0	0	0	0	O.K.
18 COE Transmission	208,721	L68	122,577	0	0	79,347	0	6,798	O.K.
19 IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
20 Cable and Wire Facilities	578,367	L117	466,731	0	0	85,754	0	25,883	O.K.
21 Other Plant	0	N37	0	0	0	0	0	0	O.K.
22									
23 Total Accum. Depr., TPIS	\$862,096		\$611,595	\$12,322	\$0	\$198,528	\$0	\$39,851	O.K.
24									
25 ACCUM. AMORTIZATION:									
26									
27 Accum. Depreciation, PHFU	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28 Accum. Amort., Tangible Inv.	0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
29 Accum. Amort., Intang. Inv.	0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30 Accum. Amort., Other	0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31									
32 Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33									
34 Total Accum. Depr./Amort.	\$862,096		\$611,595	\$12,322	\$0	\$198,528	\$0	\$39,851	O.K.
35									
36									
37 ACCUM. DEF. INC. TAXES, NET:									
38									
39 Support Assets	\$0	N28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40 COE Switching	0	L44	0	0	0	0	0	0	O.K.
41 COE Operator	0	L32	0	0	0	0	0	0	O.K.
42 COE Transmission	0	L68	0	0	0	0	0	0	O.K.
43 IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
44 Cable and Wire Fac.	0	L117	0	0	0	0	0	0	O.K.
45 Unclassified	0	N37	0	0	0	0	0	0	O.K.
46									
47 Total Accum. Def. Inc. Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

WEST RIVER COOPERATIVE TELEPHONE COMPANY

***** FCC PART 69 ***** Apportionment Factors		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Central Office Equipment	\$376,035	L70	\$203,230	\$29,979	\$0	\$131,556	\$0	\$11,270	O.K.
14	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
15	C&W Facilities	1,168,492	L117	942,949	0	0	173,251	0	52,292	O.K.
17	Total	\$1,544,527		\$1,146,179	\$29,979	\$0	\$304,807	\$0	\$63,562	O.K.
18	Factor	1.000000		0.742091	0.019410	0.000000	0.197346	0.000000	0.041153	O.K.
20	Sum: Sw., Trans., Other	\$398,348	17	\$0	\$29,979	\$0	\$304,807	\$0	\$63,562	O.K.
21	Factor	1.000000		0.000000	0.075258	0.000000	0.765177	0.000000	0.159565	O.K.
23	Central Office Equipment	\$376,035	L70	\$203,230	\$29,979	\$0	\$131,556	\$0	\$11,270	O.K.
24	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
25	C&WF, Excl. Exch. Message	225,543	L117-83	0	0	0	173,251	0	52,292	O.K.
27	Total	\$601,578		\$203,230	\$29,979	\$0	\$304,807	\$0	\$63,562	O.K.
28	Factor	1.000000		0.337828	0.049834	0.000000	0.506679	0.000000	0.105660	O.K.
30	General Support Facilities	\$165,323	L25	\$55,851	\$8,239	\$0	\$83,766	\$0	\$17,468	O.K.
31	Central Office Equipment	376,035	13	203,230	29,979	0	131,556	0	11,270	O.K.
32	Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.
33	C&W Facilities	1,168,492	15	942,949	0	0	173,251	0	52,292	O.K.
34	Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.
36	Total	\$1,709,850		\$1,202,030	\$38,218	\$0	\$388,572	\$0	\$81,030	O.K.
37	Factor	1.000000		0.703003	0.022352	0.000000	0.227255	0.000000	0.047390	O.K.
39	Sum: Com. Ln., Sw., Trans.	\$1,628,820	36	\$1,202,030	\$38,218	\$0	\$388,572	\$0	\$0	O.K.
40	Factor	1.000000		0.737976	0.023463	0.000000	0.238561	0.000000	0.000000	O.K.
42	COE Cat. 2 Factor	1.000000	Direct	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	O.K.
43	IOT Cat. 1 Factor	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
45	Total TPIS	\$1,709,850	K26	\$1,202,030	\$38,218	\$0	\$388,572	\$0	\$81,030	O.K.
46	Factor	1.000000		0.703003	0.022352	0.000000	0.227255	0.000000	0.047390	O.K.

WEST RIVER COOPERATIVE TELEPHONE COMPANY

***** FCC PART 68 ***** Apportionment Factors		Plan 96 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
60 Interstate Equip. Factor	0.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
61 Wtd. Std. Work Seconds	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
62										
63 "BIG THREE" Expenses	\$107,409	O171	\$35,734	\$3,284	\$0	\$30,548	\$31,739	\$6,105	O.K.	
64 Factor	1.000000		0.332688	0.030579	0.000000	0.284405	0.295493	0.056842	(0)	
65										
66 Net Investment	\$869,310	J13	\$805,588	\$26,378	\$0	\$194,943	\$0	\$42,401	O.K.	
67 Factor	1.000000		0.896631	0.030343	0.000000	0.224250	0.000000	0.048775	O.K.	

WEST RIVER COOPERATIVE TELEPHONE COMPANY

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 Intral.ATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 PLANT SPEC. OPER. EXPENSE:										
14										
15 Network Support, Alloc.	\$274	N37	\$193	\$6	\$0	\$62	\$0	\$13	O.K.	
16 Network Support, Direct	0	Direct	0	0	0	0	0	0	O.K.	
17										
18 Total Network Support Exp.	\$274		\$193	\$6	\$0	\$62	\$0	\$13	O.K.	
19										
20 General Support, Alloc.	\$9,534	N30	\$3,221	\$475	\$0	\$4,831	\$0	\$1,007	O.K.	
21 General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.	
22										
23 Total General Support Exp.	\$9,534		\$3,221	\$475	\$0	\$4,831	\$0	\$1,007	O.K.	
24										
25 Central Office Eq., Alloc.	\$13,393	N31	\$7,239	\$1,068	\$0	\$4,686	\$0	\$401	O.K.	
26 Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O.K.	
27										
28 Total COE Exp.	\$13,393		\$7,239	\$1,068	\$0	\$4,686	\$0	\$401	O.K.	
29										
30 Cust. Premises Equip.	\$0	L76	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
31 Other IOT	0	N43	0	0	0	0	0	0	O.K.	
32 IOT Direct	0	Direct	0	0	0	0	0	0	O.K.	
33										
34 Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
35										
36 Cable & Wire, Alloc.	\$22,436	N33	\$18,105	\$0	\$0	\$3,327	\$0	\$1,004	O.K.	
37 Cable & Wire, Direct	0	Direct	0	0	0	0	0	0	O.K.	
38										
39 Total C&WF Exp.	\$22,436		\$18,105	\$0	\$0	\$3,327	\$0	\$1,004	O.K.	
40										
41 TOTAL PLT. SPEC. OPER. EXP.	\$45,838		\$28,757	\$1,548	\$0	\$12,905	\$0	\$2,426	O.K.	
42										
43 TOTAL PLT. SPEC., ex SUPPORT	\$35,829		\$25,344	\$1,068	\$0	\$8,012	\$0	\$1,405	O.K.	

WEST RIVER COOPERATIVE TELEPHONE COMPANY

***** FCC PART 68 ***** Operating Expenses and Taxes		Part 35 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
57 NON-SPECIFIC OPER. EXP.:										
58										
59 Oth. Ptl. and Equip., Alloc.	\$312	N18	\$232	\$6	\$0	\$62	\$0	\$13	O.K.	
60 Oth. Ptl. and Equip., Direct	0	Direct	0	0	0	0	0	0	O.K.	
61										
62 Total Oth. Ptl. & Equip.	\$312		\$232	\$6	\$0	\$62	\$0	\$13	O.K.	
63										
64 Network Operations, Alloc.	\$8,643	N18	\$6,414	\$168	\$0	\$1,706	\$0	\$356	O.K.	
65 Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.	
66										
67 Total Network Oper. Exp.	\$8,643		\$6,414	\$168	\$0	\$1,706	\$0	\$356	O.K.	
68										
69 Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
70										
71 Depr., Support Assets	\$9,552	L23	\$3,227	\$478	\$0	\$4,840	\$0	\$1,009	O.K.	
72 Depr., COE Switching	1,853	L44	0	1,853	0	0	0	0	O.K.	
73 Depr., COE Operator	0	L32	0	0	0	0	0	0	O.K.	
74 Depr., COE Transmission	21,366	L68	12,548	0	0	8,122	0	696	O.K.	
75 Depr., IOT Equipment	0	L78	0	0	0	0	0	0	O.K.	
76 Depr., C&W Facilities	49,114	L117	39,634	0	0	7,282	0	2,198	O.K.	
77 Depr., PHFU	0	L147	0	0	0	0	0	0	O.K.	
78										
79 Total Depreciation Expense	\$81,885		\$55,409	\$2,329	\$0	\$20,244	\$0	\$3,903	O.K.	
80										
81 Amort., Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
82 Amort., Intangible Assets	0	L144	0	0	0	0	0	0	O.K.	
83 Other Amortization	0	Direct	0	0	0	0	0	0	O.K.	
84 Direct Assigned Amort.	0	Direct	0	0	0	0	0	0	O.K.	
85										
86 Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
87										
88 Total Depr. and Amort.	\$81,885		\$55,409	\$2,329	\$0	\$20,244	\$0	\$3,903	O.K.	
89										
90 TOTAL NON-SPEC. OPER. EXP.	\$90,840		\$62,954	\$2,503	\$0	\$22,012	\$0	\$4,272	O.K.	

WEST RIVER COOPERATIVE TELEPHONE COMPANY

FCC PART 36 Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
104	CUSTOMER OPERATIONS EXPENSE:									
105										
106	Marketing, Allocable	\$470	N37	\$330	\$11	\$0	\$107	\$0	\$22	O.K.
107	Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108										
109	Total Marketing Expense	\$470		\$330	\$11	\$0	\$107	\$0	\$22	O.K.
110										
111	Operator Service, Alloc.	\$0	N61	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112	Operator Service, Direct	0	Direct	0	0	0	0	0	0	O.K.
113										
114	Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
115										
116	Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
117	Alphabetical Directory	0	(F)	0	0	0	0	0	0	O.K.
118	Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119										
120	Total Directory	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
121										
122	Bus. Ofc., EU Presubscription	0	N40	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
123	Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
124	Bus. Ofc., EU Access PL & All Other	0	(H)	0	0	0	0	0	0	O.K.
125	Bus. Ofc., EU Message	1,439	(H)	0	0	0	0	1,439	0	O.K.
126	Bus. Ofc., EU Reserved	0	(I)	0	0	0	0	0	0	O.K.
127	Bus. Ofc., IX Special Access	0	(I)	0	0	0	0	0	0	O.K.
128	Bus. Ofc., IX Switched Access	0	N40	0	0	0	0	0	0	O.K.
129	Bus. Ofc., IX Billing and Collection	0	(H)	0	0	0	0	0	0	O.K.
130	Bus. Ofc., Coin Collection & Administr.	0	(D)	0	0	0	0	0	0	O.K.
131	Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
132										
133	Total Business Office	\$1,439		\$0	\$0	\$0	\$0	\$1,439	\$0	O.K.
134										
135	Cust. Serv., Msg. Process	\$22,911	(H)	0	0	0	0	22,911	0	O.K.
136	Cust. Serv., Other B&C	7,273	(H)	0	0	0	0	7,273	0	O.K.
137	Cust. Serv., CABS	20,808	N21	0	1,551	0	15,769	0	3,288	O.K.
138	Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139										
140	Total Customer Service	\$50,782		\$0	\$1,551	\$0	\$15,769	\$30,184	\$3,288	O.K.
141										
142	Total BO, CS, OS, Dir.	\$52,231		\$0	\$1,551	\$0	\$15,769	\$31,823	\$3,288	O.K.

WEST RIVER COOPERATIVE TELEPHONE COMPANY

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
158 Other Cust. Serv., Alloc.	\$0	142	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
159 Other Cust. Serv., Direct	116	Direct	0	0	0	0	116	0	0	O.K.
160										
161 Total Other Cust. Serv.	\$116		\$0	\$0	\$0	\$0	\$116	\$0	\$0	O.K.
162										
163 TOTAL CUSTOMER OPER. EXP.	\$52,817		\$330	\$1,561	\$0	\$15,875	\$31,739	\$3,311	\$0	O.K.
164										
165 "BIG-THREE" EXPENSES:										
166										
167 Total Plt. Specific Exp.	\$45,638	41	\$28,757	\$1,549	\$0	\$12,905	\$0	\$2,426	\$0	O.K.
168 Total Plt Non-specific Exp.	8,955	62 + 67 + 69	6,648	174	0	1,767	0	369	0	O.K.
169 Total Customer Operations	52,817	163	330	1,561	0	15,875	31,739	3,311	0	O.K.
170										
171 TOTAL "BIG THREE" EXPENSES	\$107,409		\$35,734	\$3,284	\$0	\$30,548	\$31,739	\$6,105	\$0	O.K.
172										
173 CORPORATE OPERATIONS EXPENSE:										
174										
175 Exec. and Planning, Alloc.	\$29,512	N64	\$9,818	\$902	\$0	\$8,393	\$8,721	\$1,678	\$0	O.K.
176 Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	0	O.K.
177										
178 Total Exec. and Planning	\$29,512		\$9,818	\$902	\$0	\$8,393	\$8,721	\$1,678	\$0	O.K.
179										
180 Admin. & General, Allocable	\$42,543	N64	\$14,154	\$1,301	\$0	\$12,099	\$12,571	\$2,418	\$0	O.K.
181 Admin. & General, Direct	8,000	Direct	2,666	2,667	0	2,667	0	0	0	O.K.
182										
183 Total Admin. and Gen.	\$50,543		\$16,820	\$3,968	\$0	\$14,766	\$12,571	\$2,418	\$0	O.K.
184										
185 TOTAL CORPORATE OPERATIONS	\$80,056		\$26,838	\$4,870	\$0	\$23,160	\$21,292	\$4,096	\$0	O.K.
186										
187 NON-INCOME TAXES:										
188										
189 Non-Income Taxes, Allocable	\$116	N37	\$82	\$3	\$0	\$20	\$0	\$6	\$0	O.K.
190 Non-Income Taxes, Direct	0	Direct	0	0	0	0	0	0	0	O.K.
191										
192										
193 Total Non-Income Taxes	\$116		\$82	\$3	\$0	\$20	\$0	\$6	\$0	O.K.
194										
195 TOTAL OPER. EXP. AND TAXES	\$269,486		\$117,862	\$10,488	\$0	\$73,979	\$53,031	\$14,109	\$0	O.K.

WEST RIVER COOPERATIVE TELEPHONE COMPANY

***** FCC PART 69 ***** InterLATA Revenue Requirement Summary		Part 35 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 Net Investment	\$221,508	Q52	\$158,655	\$6,849	\$0	\$58,004	\$0	\$0	O.K.	
14 Rate of Return	10.00%	B19	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	O.K.	
15										
16 Return on Rate Base	\$22,151		\$15,665	\$685	\$0	\$5,800	\$0	\$0	O.K.	
17										
18 AFUDC	(\$77)	T37	(55)	(2)	0	(20)	0	0	O.K.	
19 ITC Amortization	0	T37	0	0	0	0	0	0	O.K.	
20 Other Return Adjustments	0	Direct	0	0	0	0	0	0	O.K.	
21										
22 Net Return	\$22,074		\$15,610	\$683	\$0	\$5,780	\$0	\$0	O.K.	
23										
24 Interest Expense	\$0	T67	0	0	0	0	0	0	O.K.	
25 Capitalized Payroll Taxes	0	T37	0	0	0	0	0	0	O.K.	
26 Depreciation Adjustment	0	T37	0	0	0	0	0	0	O.K.	
27 Other Income Adjustments	0	Direct	0	0	0	0	0	0	O.K.	
28										
29 After Tax Income	\$22,074		\$15,610	\$683	\$0	\$5,780	\$0	\$0	O.K.	
30										
31 State Income Taxes	\$0	29	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
32 Federal Income Taxes	0	29	0	0	0	0	0	0	O.K.	
33 Operating Expenses and Taxes	50,243	U195	29,471	1,538	0	15,436	3,797	0	O.K.	
34 Uncollectibles	0	Direct	0	0	0	0	0	0	O.K.	
35 Other Revenue Adjustments	0	Direct	0	0	0	0	0	0	O.K.	
36										
37 Basis for Gross Receipts Tax	72,394	16+31+32+33	45,137	2,223	0	21,237	3,797	0	O.K.	
38										
39										
40 Gross Receipts Tax	1,475	37	920	45	0	433	77	0	O.K.	
41										
42										
43 TOTAL REVENUE REQUIREMENT	\$73,792		\$46,002	\$2,266	\$0	\$21,649	\$3,874	\$0	O.K.	
44										

WEST RIVER COOPERATIVE TELEPHONE COMPANY

***** FCC PART 69 ***** InterLATA Investment Summary		Part 35 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 Land and Support Assets	\$42,318	R25	\$14,786	\$2,181	\$0	\$25,351	\$0	\$0	O.K.	
14										
15 Central Office Equipment	\$98,497	R70	\$52,700	\$7,773	\$0	\$38,024	\$0	\$0	O.K.	
16 Info. Term./Orig. Equipment	0	R78	0	0	0	0	0	0	O.K.	
17 Cable and Wire Facilities	296,854	R117	244,519	0	0	52,336	0	0	O.K.	
18										
19 Total COE, IOT, C&WF	\$395,351		\$297,219	\$7,773	\$0	\$90,359	\$0	\$0	O.K.	
20										
21 Total Tangible Assets	\$0	R141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
22										
23 Total Tele. Plt. ex Intang.	\$437,669		\$312,004	\$9,954	\$0	\$115,710	\$0	\$0	O.K.	
24 Total Intangible Assets	0	R144	0	0	0	0	0	0	O.K.	
25										
26 Total Plant In Service	\$437,669		\$312,004	\$9,954	\$0	\$115,710	\$0	\$0	O.K.	
27 Total Plt. Held Future Use	0	R147	0	0	0	0	0	0	O.K.	
28 Total ST PUC	0	R163	0	0	0	0	0	0	O.K.	
29 Total LT PUC	251	R164	179	6	0	66	0	0	O.K.	
30 Total Tel. Plt. Adjust.	0	R169	0	0	0	0	0	0	O.K.	
31										
32 TOTAL TELEPHONE PLANT	\$437,920		\$312,183	\$9,960	\$0	\$115,777	\$0	\$0	O.K.	
33										
34 less:										
35 Accum. Depr., Plt. in Serv.	220,883	S23	158,715	3,213	0	58,955	0	0	O.K.	
36 Accum. Depr. PHFU	0	S27	0	0	0	0	0	0	O.K.	
37 Accum. Amort. Tangible Plt.	0	S28	0	0	0	0	0	0	O.K.	
38 Accum. Amort. Intangibles	0	S29	0	0	0	0	0	0	O.K.	
39 Accum. Amort. Other	0	S30	0	0	0	0	0	0	O.K.	
40 Accum. Def. Inc. Taxes, Net	0	S47	0	0	0	0	0	0	O.K.	
41										
42 plus:										
43 Other Assets	0	Direct	0	0	0	0	0	0	O.K.	
44										
45 NET TELEPHONE PLANT	\$217,037		\$153,468	\$6,747	\$0	\$56,822	\$0	\$0	O.K.	
46 plus:										
47 Class B RTB Stock	0	R171	0	0	0	0	0	0	O.K.	
48 Materials and Supplies	3,270	R173	2,331	74	0	864	0	0	O.K.	
49 Cash Working Capital	1,200	R175	856	27	0	317	0	0	O.K.	
50 Equal Access Investment	0	R177	0	0	0	0	0	0	O.K.	
51										
52 NET INVESTMENT	\$221,508		\$156,655	\$6,849	\$0	\$58,004	\$0	\$0	O.K.	
53	=====		=====	=====	=====	=====	=====	=====		

WEST RIVER COOPERATIVE TELEPHONE COMPANY

***** FCC PART 66 *****										
InterLATA Investment Detail										
	Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	LAND AND SUPPORT ASSETS:									
14										
15	Land Assets, Message	\$173	T28	\$61	\$9	\$0	\$104	\$0	\$0	O.K.
16	Land Assets, Private Line	0	T28	0	0	0	0	0	0	O.K.
17										
18	Total Land Assets	\$173		\$61	\$9	\$0	\$104	\$0	\$0	O.K.
19										
20	Support Assets, Message	42,144	T28	\$14,725	\$2,172	\$0	\$25,247	\$0	\$0	O.K.
21	Support Assets, Private Line	0	T28	0	0	0	0	0	0	O.K.
22										
23	Total Support Assets	\$42,144		\$14,725	\$2,172	\$0	\$25,247	\$0	\$0	O.K.
24										
25	Total Land and Supp. Assets	\$42,318		\$14,786	\$2,181	\$0	\$25,351	\$0	\$0	O.K.
26										
27	CENTRAL OFFICE EQUIPMENT:									
28										
29	Operator Sys., DA	\$0	(F)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30	Operator Sys., Other	0	(I)	0	0	0	0	0	0	O.K.
31										
32	Total Operator Systems	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33										
34	Tandem Switching	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35	Tandem Assigned	0	Direct	0	0	0	0	0	0	O.K.
36										
37	Total Tandem Switching	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
38										
39	Local Switching	\$7,773	(E)	\$0	\$7,773	\$0	\$0	\$0	\$0	O.K.
40	Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41										
42	Total Local Switching	\$7,773		\$0	\$7,773	\$0	\$0	\$0	\$0	O.K.
43										
44	Total Switching	\$7,773		\$0	\$7,773	\$0	\$0	\$0	\$0	O.K.

WEST RIVER COOPERATIVE TELEPHONE COMPANY

***** FCC PART 68 ***** InterLATA Investment Detail		Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58	COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59	COE Exch. Line - Message	52,700	(D)	52,700	0	0	0	0	0	O.K.
60	COE Exch. Line - PL etc.	0	(I)	0	0	0	0	0	0	O.K.
61	COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	O.K.
62	COE Interexchange, Message	16,358	(G)	0	0	0	16,358	0	0	O.K.
63	COE Interexchange, PL	0	(I)	0	0	0	0	0	0	O.K.
64	COE Interexchange, Assigned	0	(G)	0	0	0	0	0	0	O.K.
65	COE H/R Message	21,666	(G)	0	0	0	21,666	0	0	O.K.
66	COE H/R Assigned	0	Direct	0	0	0	0	0	0	O.K.
67										
68	Total COE Transmission	\$90,724		\$52,700	\$0	\$0	\$38,024	\$0	\$0	O.K.
69										
70	Total Central Office Equip.	\$98,497		\$52,700	\$7,773	\$0	\$38,024	\$0	\$0	O.K.
71										
72	IOT EQUIPMENT:									
73										
74	Public Telephone	\$0	T43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
75	Coinless Pay Phone	0	(D)	0	0	0	0	0	0	O.K.
76	Customer Premises Equipment	0	T60	0	0	0	0	0	0	O.K.
77										
78	Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
79										
80	CABLE AND WIRE FACILITIES:									
81										
82	Exchange PL and WATS	\$0	(I)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83	Exchange Message	244,519	(D)	244,519	0	0	0	0	0	O.K.
84	Exchange Assigned	0	Direct	0	0	0	0	0	0	O.K.
85										
86	Total Exchange Line C&WF	\$244,519		\$244,519	\$0	\$0	\$0	\$0	\$0	O.K.
87										
88	Exchange Trunk, Message	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
89	Exchange Trunk, PL	0	Direct	0	0	0	0	0	0	O.K.
90										
91	Total Exchange Trunk C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
92										
93	Interexchange Message	\$11,274	(G)	\$0	\$0	\$0	\$11,274	\$0	\$0	O.K.
94	Interexchange PL, WATS	0	(I)	0	0	0	0	0	0	O.K.
95	Interexchange Assigned	0	(G)	0	0	0	0	0	0	O.K.
96										
97	Total Interexchange C&WF	\$11,274		\$0	\$0	\$0	\$11,274	\$0	\$0	O.K.

WEST RIVER COOPERATIVE TELEPHONE COMPANY

Part 55 InterLATA Investment Detail		Part 55 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
111 H/R C&WF, Message										
112 H/R C&WF, WATS	\$41,061	(G)	\$0	\$0	\$0	\$41,061	\$0	\$0	\$0	O.K.
113 H/R C&WF, Assigned	0	(I)	0	0	0	0	0	0	0	O.K.
114	0	Direct	0	0	0	0	0	0	0	O.K.
115 Total H/R/Remote C&WF			\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
116	\$41,061									
117 Total Cable and Wire Facil.	\$296,654		\$244,519	\$0	\$0	\$41,061	\$0	\$0	\$0	O.K.
118										
119 TANGIBLE ASSETS:						\$52,336	\$0	\$0	\$0	O.K.
120										
121 Land and Support Leases	\$0	T28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
122										
123 COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124 COE Tandem Switching Leases	0	34	0	0	0	0	0	0	0	O.K.
125 COE Local Switching Leases	0	39	0	0	0	0	0	0	0	O.K.
126 COE Transmission Leases	0	68	0	0	0	0	0	0	0	O.K.
127										
128 Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
129										
130 IOT Equipment Leases	\$0	78	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
131										
132 C&WF Leases	\$0	117	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
133										
134 Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
135										
136 Leasehold Impr., Alloc.	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
137 Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	0	O.K.
138										
139 Total Leasehold Improvements	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
140										
141 Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
142										
143										
144 TOTAL INTANGIBLE ASSETS	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
145										
146										
147 PROPERTY HELD FOR FUTURE USE	\$0	T48	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

WEST RIVER COOPERATIVE TELEPHONE COMPANY

***** FCC PART 89 ***** InterLATA Investment Detail		Part 38 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
161 PLANT UNDER CONSTRUCTION:										
162										
163 Short-term	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
164 Long-term	251	T46	179	6	0	66	0	0	0	O.K.
165										
166 Total Pl. Under Const.	\$251		\$179	\$6	\$0	\$66	\$0	\$0	\$0	O.K.
167										
168										
169 TELEPHONE PLANT ADJUSTMENT	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170										
171 CLASS B RTB STOCK	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172										
173 MATERIALS AND SUPPLIES	\$3,270	T37	\$2,331	\$74	\$0	\$864	\$0	\$0	\$0	O.K.
174										
175 CASH WORKING CAPITAL	\$1,200	T37	\$856	\$27	\$0	\$317	\$0	\$0	\$0	O.K.
176										
177 EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

WEST RIVER COOPERATIVE TELEPHONE COMPANY

***** FCC PART 69 ***** InterLATA Reserves and Deferrals		Part 38 InterLATA Total	Source of Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	ACCUM. DEPRECIATION, TPIS:									
14										
15	Support Assets	\$16,887	T28	\$5,900	\$870	\$0	\$10,117	\$0	\$0	O.K.
16	COE Switching	2,343	R44	0	2,343	0	0	0	0	O.K.
17	COE Operator	0	R32	0	0	0	0	0	0	O.K.
18	COE Transmission	54,719	R68	31,788	0	0	22,934	0	0	O.K.
19	IOT Equipment	0	R78	0	0	0	0	0	0	O.K.
20	Cable and Wire Facilities	146,934	R117	121,029	0	0	25,904	0	0	O.K.
21	Other Plant	0	T37	0	0	0	0	0	0	O.K.
22										
23	Total Accum. Depr., TPIS	\$220,883		\$158,715	\$3,213	\$0	\$58,955	\$0	\$0	O.K.
24										
25	ACCUM. AMORTIZATION:									
26										
27	Accum. Depreciation, PHFU	0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28	Accum. Amort., Tangible Inv.	0	T37	0	0	0	0	0	0	O.K.
29	Accum. Amort., Intang. Inv.	0	T37	0	0	0	0	0	0	O.K.
30	Accum. Amort., Other	0	T37	0	0	0	0	0	0	O.K.
31										
32	Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33										
34	Total Accum. Depr./Amort.	\$220,883		\$158,715	\$3,213	\$0	\$58,955	\$0	\$0	O.K.
35										
36										
37	ACCUM. DEF. INC. TAXES, NET:									
38										
39	Support Assets	\$0	T28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40	COE Switching	0	R44	0	0	0	0	0	0	O.K.
41	COE Operator	0	R32	0	0	0	0	0	0	O.K.
42	COE Transmission	0	R68	0	0	0	0	0	0	O.K.
43	IOT Equipment	0	R78	0	0	0	0	0	0	O.K.
44	Cable and Wire Fac.	0	R117	0	0	0	0	0	0	O.K.
45	Unclassified	0	T37	0	0	0	0	0	0	O.K.
46										
47	Total Accum. Def. Inc. Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

WEST RIVER COOPERATIVE TELEPHONE COMPANY

***** FCC PART 69 ***** Apportionment Factors		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Central Office Equipment	\$98,497	R70	\$52,700	\$7,773	\$0	\$38,024	\$0	\$0	O.K.
14	Info. Orig./Term. Eqpt.	0	R78	0	0	0	0	0	0	O.K.
15	C&W Facilities	298,854	R117	244,519	0	0	52,336	0	0	O.K.
16										
17	Total	\$395,351		\$297,219	\$7,773	\$0	\$90,359	\$0	\$0	O.K.
18	Factor	1.000000		0.751784	0.019662	0.000000	0.228554	0.000000	0.000000	O.K.
19										
20	Sum: Sw., Trans., Other	\$98,133	17	\$0	\$7,773	\$0	\$90,359	\$0	\$0	O.K.
21	Factor	1.000000		0.000000	0.079214	0.000000	0.920786	0.000000	0.000000	O.K.
22										
23	Central Office Equipment	\$98,497	R70	\$52,700	\$7,773	\$0	\$38,024	\$0	\$0	O.K.
24	Info. Orig./Term. Eqpt.	0	R78	0	0	0	0	0	0	O.K.
25	C&WF, Excl. Exch. Message	52,336	R117-83	0	0	0	52,336	0	0	O.K.
26										
27	Total	\$150,833		\$52,700	\$7,773	\$0	\$90,359	\$0	\$0	O.K.
28	Factor	1.000000		0.349394	0.051537	0.000000	0.599069	0.000000	0.000000	O.K.
29										
30	General Support Facilities	\$42,318	R25	\$14,786	\$2,181	\$0	\$25,351	\$0	\$0	O.K.
31	Central Office Equipment	98,497	13	52,700	7,773	0	38,024	0	0	O.K.
32	Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.
33	C&W Facilities	298,854	15	244,519	0	0	52,336	0	0	O.K.
34	Equal Access Investment	0	R177	0	0	0	0	0	0	O.K.
35										
36	Total	\$437,889		\$312,004	\$9,954	\$0	\$115,710	\$0	\$0	O.K.
37	Factor	1.000000		0.712877	0.022744	0.000000	0.264379	0.000000	0.000000	O.K.
38										
39	Sum: Com. Ln., Sw., Trans.	\$437,889	36	\$312,004	\$9,954	\$0	\$115,710	\$0	\$0	O.K.
40	Factor	1.000000		0.712877	0.022744	0.000000	0.264379	0.000000	0.000000	O.K.
41										
42	COE Cat. 2 Factor	1.000000	Direct	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	O.K.
43	LOT Cat. 1 Factor	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
44										
45	Total TPIS	\$437,889	Q26	\$312,004	\$9,954	\$0	\$115,710	\$0	\$0	O.K.
46	Factor	1.000000		0.712877	0.022744	0.000000	0.264379	0.000000	0.000000	O.K.

WEST RIVER COOPERATIVE TELEPHONE COMPANY

***** FCC PART 69 ***** Apportionment Factors		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
60 Interstate Equiv. Factor	0.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
61 Wtd. Std. Work Seconds	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
62										
63 "BIG THREE" Expenses	\$17,883	U171	\$9,223	\$570	\$0	\$5,765	\$2,325	\$0		O.K.
64 Factor	1.000000		0.515737	0.031862	0.000000	0.322374	0.130011	0.000000		0
65										
66 Net Investment	221,508	P13	156,855	8,849	0	58,004	0	0		O.K.
67 Factor	1.000000		0.707221	0.030920	0.000000	0.281859	0.000000	0.000000		O.K.

WEST RIVER COOPERATIVE TELEPHONE COMPANY

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 PLANT SPEC. OPER. EXPENSE:									
14									
15 Network Support, Alloc.	\$70	T37	\$50	\$2	\$0	\$19	\$0	\$0	O.K.
16 Network Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
17									
18 Total Network Support Exp.	\$70		\$50	\$2	\$0	\$19	\$0	\$0	O.K.
19									
20 General Support, Alloc.	\$2,440	T30	\$853	\$126	\$0	\$1,462	\$0	\$0	O.K.
21 General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
22									
23 Total General Support Exp.	\$2,440		\$853	\$126	\$0	\$1,462	\$0	\$0	O.K.
24									
25 Central Office Eq., Alloc.	\$3,508	T31	\$1,877	\$277	\$0	\$1,354	\$0	\$0	O.K.
26 Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O.K.
27									
28 Total COE Exp.	\$3,508		\$1,877	\$277	\$0	\$1,354	\$0	\$0	O.K.
29									
30 Cust. Premises Equip.	\$0	R78	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31 Other IOT	0	T43	0	0	0	0	0	0	O.K.
32 IOT Direct	0	Direct	0	0	0	0	0	0	O.K.
33									
34 Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35									
36 Cable & Wire, Alloc.	\$5,700	T33	\$4,895	\$0	\$0	\$1,005	\$0	\$0	O.K.
37 Cable & Wire, Direct	0	Direct	0	0	0	0	0	0	O.K.
38									
39 Total C&WF Exp.	\$5,700		\$4,895	\$0	\$0	\$1,005	\$0	\$0	O.K.
40									
41 TOTAL PLT. SPEC. OPER. EXP.	\$11,719		\$7,475	\$404	\$0	\$3,840	\$0	\$0	O.K.
42									
43 TOTAL PLT. SPEC., ex SUPPORT	\$9,208		\$6,572	\$277	\$0	\$2,359	\$0	\$0	O.K.

WEST RIVER COOPERATIVE TELEPHONE COMPANY

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
57 NON-SPECIFIC OPER. EXP.:									
58									
59 Oth. Pil. and Equip., Alloc.	\$80	T18	\$60	\$2	\$0	\$18	\$0	\$0	O.K.
60 Oth. Pil. and Equip., Direct	0	Direct	0	0	0	0	0	0	O.K.
61									
62 Total Oth. Pil. & Equip.	\$80		\$60	\$2	\$0	\$18	\$0	\$0	O.K.
63									
64 Network Operations, Alloc.	\$2,212	T18	\$1,663	\$43	\$0	\$506	\$0	\$0	O.K.
65 Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66									
67 Total Network Oper. Exp.	\$2,212		\$1,663	\$43	\$0	\$506	\$0	\$0	O.K.
68									
69 Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70									
71 Depr., Support Assets	\$2,445	R23	\$854	\$126	\$0	\$1,465	\$0	\$0	O.K.
72 Depr., COE Switching	481	R44	0	481	0	0	0	0	O.K.
73 Depr., COE Operator	0	R32	0	0	0	0	0	0	O.K.
74 Depr., COE Transmission	5,601	R88	3,254	0	0	2,348	0	0	O.K.
75 Depr., IOT Equipment	0	R78	0	0	0	0	0	0	O.K.
76 Depr., C&W Facilities	12,477	R117	10,278	0	0	2,200	0	0	O.K.
77 Depr., PHFU	0	R147	0	0	0	0	0	0	O.K.
78									
79 Total Depreciation Expense	\$21,004		\$14,388	\$607	\$0	\$6,012	\$0	\$0	O.K.
80									
81 Amort., Tangible Assets	\$0	R141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
82 Amort., Intangible Assets	0	R144	0	0	0	0	0	0	O.K.
83 Other Amortization	0	Direct	0	0	0	0	0	0	O.K.
84 Direct Assigned Amort.	0	Direct	0	0	0	0	0	0	O.K.
85									
86 Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
87									
88 Total Depr. and Amort.	\$21,004		\$14,388	\$607	\$0	\$6,012	\$0	\$0	O.K.
89									
90 TOTAL NON-SPEC. OPER. EXP.	\$23,297		\$16,108	\$652	\$0	\$6,536	\$0	\$0	O.K.

WEST RIVER COOPERATIVE TELEPHONE COMPANY

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 38 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
104	CUSTOMER OPERATIONS EXPENSE:									
105										
106	Marketing, Allocable	\$35	T37	\$25	\$1	\$0	\$9	\$0	\$0	O.K.
107	Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108										
109	Total Marketing Expense	\$35		\$25	\$1	\$0	\$9	\$0	\$0	O.K.
110										
111	Operator Service, Alloc.	\$0	T61	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112	Operator Service, Direct	0	Direct	0	0	0	0	0	0	O.K.
113										
114	Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
115										
116	Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
117	Alphabetical Directory	0	(F)	0	0	0	0	0	0	O.K.
118	Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119										
120	Total Directory	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
121										
122	Bus. Ofc., EU Presubscription	0	T40	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
123	Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
124	Bus. Ofc., EU Access PL & All Other	0	(H)	0	0	0	0	0	0	O.K.
125	Bus. Ofc., EU Message	110	(H)	0	0	0	0	110	0	O.K.
126	Bus. Ofc., EU Reserved	0	(I)	0	0	0	0	0	0	O.K.
127	Bus. Ofc., IX Special Access	0	(I)	0	0	0	0	0	0	O.K.
128	Bus. Ofc., IX Switched Access	0	T40	0	0	0	0	0	0	O.K.
129	Bus. Ofc., IX Billing and Collection	0	(H)	0	0	0	0	0	0	O.K.
130	Bus. Ofc., Coin Collection & Administr.	0	(D)	0	0	0	0	0	0	O.K.
131	Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
132										
133	Total Business Office	\$110		\$0	\$0	\$0	\$0	\$110	\$0	O.K.
134										
135	Cust. Serv., Msg. Process	\$1,881	(H)	0	0	0	0	1,881	0	O.K.
136	Cust. Serv., Other B&C	534	(H)	0	0	0	0	534	0	O.K.
137	Cust. Serv., CABS	1,512	T21	0	120	0	1,392	0	0	O.K.
138	Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139										
140	Total Customer Service	\$3,727		\$0	\$120	\$0	\$1,392	\$2,215	\$0	O.K.
141										
142	Total BO, CS, OS, Dir.	\$3,637		\$0	\$120	\$0	\$1,392	\$2,325	\$0	O.K.

WEST RIVER COOPERATIVE TELEPHONE COMPANY

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
158 Other Cust. Serv., Alloc.	\$0	142	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
159 Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	O.K.
160									
161 Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162									
163 TOTAL CUSTOMER OPER. EXP.	\$3,872		\$25	\$121	\$0	\$1,401	\$2,325	\$0	O.K.
164									
165 "BIG-THREE" EXPENSES:									
166									
167 Total Pit. Specific Exp.	\$11,719	41	\$7,475	\$404	\$0	\$3,840	\$0	\$0	O.K.
168 Total Pit Non-specific Exp.	2,292	62 + 67 + 69	1,723	45	0	524	0	0	O.K.
169 Total Customer Operations	3,872	163	25	121	0	1,401	2,325	0	O.K.
170									
171 TOTAL "BIG THREE" EXPENSES	\$17,883		\$9,223	\$570	\$0	\$5,765	\$2,325	\$0	O.K.
172									
173 CORPORATE OPERATIONS EXPENSE:									
174									
175 Exec. and Planning, Alloc.	\$4,639	T64	\$2,392	\$148	\$0	\$1,495	\$603	\$0	O.K.
176 Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O.K.
177									
178 Total Exec. and Planning	\$4,639		\$2,392	\$148	\$0	\$1,495	\$603	\$0	O.K.
179									
180 Admin. & General, Allocable	\$6,687	T64	\$3,449	\$213	\$0	\$2,156	\$869	\$0	O.K.
181 Admin. & General, Direct	0	Direct	0	0	0	0	0	0	O.K.
182									
183 Total Admin. and Gen.	\$6,687		\$3,449	\$213	\$0	\$2,156	\$869	\$0	O.K.
184									
185 TOTAL CORPORATE OPERATIONS	\$11,328		\$5,841	\$361	\$0	\$3,651	\$1,473	\$0	O.K.
186									
187 NON-INCOME TAXES:									
188									
189 Non-income Taxes, Allocable	\$30	T37	\$21	\$1	\$0	\$8	\$0	\$0	O.K.
190 Non-income Taxes, Direct	0	Direct	0	0	0	0	0	0	O.K.
191									
192									
193 Total Non-income Taxes	\$30		\$21	\$1	\$0	\$8	\$0	\$0	O.K.
194									
195 TOTAL OPER. EXP. AND TAXES	\$50,243		\$29,471	\$1,538	\$0	\$15,438	\$3,797	\$0	O.K.

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME WEST RIVER COOPERATIVE TELEPHONE COMPANY
 PERIOD ADDRESSED ENDING DECEMBER 31, 1999
 RUN DATE AND TIME 24-May-2000 10:16:53 AM

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

***** FCC PART 36 ***** (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Intrastate				TOTAL INTRASTATE (I)
				Message Telephone Service		Private Line		
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)	
PLANT INVESTMENT DETAIL:								
21 Land, Allocable	4,487	--	--	--	--	--	--	--
22 Land, Direct	0	--	0	0	0	0	0	0
23 Motor Vehicles	301,758	--	--	--	--	--	--	--
24 Aircraft	0	--	--	--	--	--	--	--
25 Special Purpose Vehicles	0	--	--	--	--	--	--	--
26 Garage Work Equipment	0	--	--	--	--	--	--	--
27 Other Work Equipment	372,409	--	--	--	--	--	--	--
28 Buildings, Allocable	388,912	--	--	--	--	--	--	--
29 Buildings, Direct	0	--	0	0	0	0	0	0
30 Furniture	5,788	--	--	--	--	--	--	--
31 Office Equipment	21,311	--	--	--	--	--	--	--
32 General Purpose Computers	0	--	--	--	--	--	--	--
33 CAT 1 Oper. Sys., TSPS	0	--	--	--	--	--	--	--
34 CAT 1 Oper. Sys., Other TSPS	0	--	--	--	--	--	--	--
35 CAT 1 Oper. Sys., Aux. Pos.	0	--	--	--	--	--	--	--
36 CAT 1 Oper. Sys., Other	0	--	0	0	0	0	0	0
37 CAT 2 Tandem Sw. Allocable	0	--	--	--	--	--	--	--
38 CAT 2 Tandem Sw. Direct	0	--	0	0	0	0	0	0
39 CAT 3 Local Sw. Allocable	1,873,572	--	--	--	--	--	--	--
40 CAT 3 Local Sw. Direct	0	--	0	0	0	0	0	0
41 CAT 4.12 Exchange Trunk	25,389	--	--	--	--	--	--	--
42 CAT 4.12 Exch. Tr. Direct	0	--	0	0	0	0	0	0
43 CAT 4.13 Exch. Ln. Msg., PL & WATS	1,071,304	--	--	--	--	--	--	--
44 Reserved	0	--	--	--	--	--	--	--
45 CAT 4.13 Direct	0	--	0	0	0	0	0	0
46 CAT 4.23 Message, PL & WATS	247,880	--	--	--	--	--	--	--
47 Reserved	0	--	--	--	--	--	--	--
48 CAT 4.23 Direct	281,009	--	291,009	0	0	0	0	0
49 CAT 4.3 H/R Message	514,747	--	--	--	--	--	--	--
50 CAT 4.3 WATS	0	--	0	0	0	0	0	0
51 CAT 4.3 Direct	0	--	0	0	0	0	0	0
52 CAT 1 Other IOT Equipment	0	--	--	--	--	--	--	--
53 CAT 1 Coinless Pay Phones	0	--	0	0	0	0	0	0

WEST RIVER COOPERATIVE TELEPHONE COMPANY
 ENDING DECEMBER 31, 1998

10:18:53 AM

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
				Message Telephone Service		Private Line			
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
70	CAT 2 CP Equipment	0	---	0	0	0	0	0	0
71	Reserved	0	---	---	---	---	---	---	---
72	Reserved	0	---	---	---	---	---	---	---
73	CAT 1.3 Joint Msg., Cat. 1.1 & 1.2 PL	4,970,661	---	---	---	---	---	---	---
74	Other CAT 1 C&WF	0	---	---	---	---	---	---	---
75	CAT 2 C&WF	41,139	---	0	0	0	0	0	0
76	CAT 2 C&WF, Wideband	0	---	0	0	0	0	0	0
77	CAT 3 Joint Message & PL/WATS	170,696	---	0	0	0	0	0	0
78	Reserved	0	---	---	---	---	---	---	---
79	CAT 3 Direct	0	---	---	---	---	---	---	---
80	CAT 4 Message	975,555	---	0	0	0	0	0	0
81	CAT 4 WATS	0	---	---	---	---	---	---	---
82	CAT 4 Direct	45,117	---	0	0	0	0	0	0
83	Allocable Support Leases	0	---	45,117	0	0	0	0	0
84	Direct Support Leases	0	---	---	---	---	---	---	---
85	COE Operator	0	---	0	0	0	0	0	0
88	COE Tandem Switch	0	---	---	---	---	---	---	---
87	COE Local Switch	0	---	---	---	---	---	---	---
88	COE Transmission	0	---	---	---	---	---	---	---
89	COE Direct	0	---	---	---	---	---	---	---
90	IOT Leases	0	---	0	0	0	0	0	0
91	C&WF Leases	0	---	0	0	0	0	0	0
92	Leasehold Imp. Land etc.	0	---	0	0	0	0	0	0
93	Leasehold Imp. COE Switching	0	---	---	---	---	---	---	---
94	Leasehold Imp. COE Operator	0	---	---	---	---	---	---	---
95	Leasehold Imp. COE Trans.	0	---	---	---	---	---	---	---
96	Leasehold Imp. IOT	0	---	---	---	---	---	---	---
97	Leasehold Imp. C&WF	0	---	0	0	0	0	0	0
98	Leasehold Imp. Other	0	---	0	0	0	0	0	0
99	Allocable Acct. No. 2690	0	---	0	0	0	0	0	0
100	Direct Acct. No. 2690	0	---	---	---	---	---	---	---
101	Materials and Supplies	88,326	---	0	0	0	0	0	0
102	RTB Stock	0	---	---	---	---	---	---	---
103	Tele. Plt. Adjust. - Alloc.	0	---	---	---	---	---	---	---
104	Tele. Plt. Adjust. - Direct	0	---	---	---	---	---	---	---
105	Other Assets, Net	0	---	0	0	0	0	0	0
106	Other Liab., Def. Cr., Net	0	---	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

WEST RIVER COOPERATIVE TELEPHONE COMPANY
ENDING DECEMBER 31, 1999

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate								
				Message Telephone Service				Private Line				TOTAL INTRASTATE
				InterLATA	IntraLATA	InterLATA	IntraLATA	(G)	(H)	(I)		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)				
123 TPUC - Short Term, Alloc.	0	--	--	--	--	--	--	--	--	--	0	
124 TPUC - Short Term, Direct	0	--	0	--	0	0	--	0	--	0	0	
125 TPUC - Long Term, Alloc.	6,496	--	--	--	--	--	--	--	--	--	0	
126 TPUC - Long Term, Direct	0	--	0	--	0	0	--	0	--	0	0	
127												
128 RESERVES AND DEFERRALS:												
129 Acc. Depr. Support Assets	436,834	--	--	--	--	--	--	--	--	--	--	
130 Acc. Depr. COE Switching	554,597	--	--	--	--	--	--	--	--	--	--	
131 Acc. Depr. COE Operator	0	--	--	--	--	--	--	--	--	--	--	
132 Acc. Depr. COE Transmission	1,296,824	--	--	--	--	--	--	--	--	--	--	
133 Acc. Depr. IOT Equipment	0	--	--	--	--	--	--	--	--	--	--	
134 Acc. Depr. Cable and Wire Facilities	3,070,376	--	--	--	--	--	--	--	--	--	0	
135 Acc. Depr. Other Plant	0	--	0	--	0	0	--	0	--	0	0	
136 Accum. Amort., Tangible Inv.	0	--	--	--	--	--	--	--	--	--	--	
137 Accum. Amort., Intang. Inv.	0	--	0	--	0	0	--	0	--	0	0	
138 Accum. Amort., Other	0	--	--	--	--	--	--	--	--	--	--	
139 Acc. Def. IT Support Assets	0	--	--	--	--	--	--	--	--	--	--	
140 Acc. Def. IT COE Switching	0	--	--	--	--	--	--	--	--	--	--	
141 Acc. Def. IT COE Operator	0	--	--	--	--	--	--	--	--	--	--	
142 Acc. Def. IT COE Trans.	0	--	--	--	--	--	--	--	--	--	--	
143 Acc. Def. IT IOT Equipment	0	--	--	--	--	--	--	--	--	--	--	
144 Acc. Def. IT C&WF	0	--	0	--	0	0	--	0	--	0	0	
145 Acc. Def. IT Unclassified	0	--	--	--	--	--	--	--	--	--	--	
146												
147 OPERATING EXPENSES AND TAXES:												
148 Network Support, Alloc.	1,817	--	--	--	--	--	--	--	--	--	0	
149 Network Support, Direct	0	--	0	--	0	0	--	0	--	0	0	
150 General Support, Alloc.	63,129	--	--	--	--	--	--	--	--	--	0	
151 General Support, Direct	0	--	0	--	0	0	--	0	--	0	0	
152 Central Office Eq., Alloc.	143,313	--	0	--	0	0	--	0	--	0	0	
153 Central Office Eq., Direct	0	--	--	--	--	--	--	--	--	--	--	
154 Cust. Premises Equip.	0	--	--	--	--	--	--	--	--	--	--	
155 Coinless Pay Phone Exp.	0	--	--	--	--	--	--	--	--	--	--	
156 Other IOT	0	--	0	--	0	0	--	0	--	0	0	
157 IOT Direct	0	--	--	--	--	--	--	--	--	--	--	
158 Cable & Wire, Alloc.	119,104	--	0	--	0	0	--	0	--	0	0	
159 Cable & Wire, Direct	0	--	--	--	--	--	--	--	--	--	--	

		Intrastate									
***** FCC PART 30 *****		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service				Private Line		TOTAL INTRASTATE
(A)	(B)				(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	
							(E)	(F)	(G)	(H)	
176	Oh. Ptl. and Equip., Alloc.	2,009	---	---	---	---	---	---	---	---	---
177	Oh. Ptl. and Equip., Direct	0	---	---	---	---	---	---	---	---	---
178	Network Operations, Alloc.	57,227	---	0	---	0	---	0	---	0	0
179	Network Operations, Direct	0	---	---	---	---	---	---	---	---	---
180	Total Access Expense	0	---	0	---	0	---	0	---	0	0
181	Depr., Support Assets	0	---	0	---	0	---	0	---	0	0
182	Depr., COE Switching	63,246	---	---	---	---	---	---	---	---	---
183	Depr., COE Operator	115,613	---	---	---	---	---	---	---	---	---
184	Depr., COE Transmission	0	---	---	---	---	---	---	---	---	---
185	Depr., IOT Equipment	132,751	---	---	---	---	---	---	---	---	---
186	Depr., C&W Facilities	0	---	---	---	---	---	---	---	---	---
187	Amort., Tangible Assets	260,731	---	---	---	---	---	---	---	---	---
188	Amort., Intangible Assets	0	---	---	---	---	---	---	---	---	---
189	Other Amortization	0	---	---	---	---	---	---	---	---	---
190	Direct Assigned Amort.	0	---	0	---	0	---	0	---	0	0
191	Marketing, Allocable	0	---	0	---	0	---	0	---	0	0
192	Marketing, Direct	1,577	---	---	---	---	---	---	---	---	---
193	Operator Service, Alloc.	0	---	0	---	0	---	0	---	0	0
194	Operator Service, Direct	0	---	---	---	---	---	---	---	---	---
195	Classified Directory	0	---	0	---	0	---	0	---	0	0
196	Alphabetical Directory	0	---	0	---	0	---	0	---	0	0
197	Foreign Directory	0	---	---	---	---	---	---	---	---	---
198	Bus. Ofc., EU Presubscription	0	---	---	---	---	---	---	---	---	---
199	Bus. Ofc., EU MTS & WATS	0	---	---	---	---	---	---	---	---	---
200	Bus. Ofc., EU Access, P/L & all Other	3,145	---	---	---	---	---	---	---	---	---
201	Bus. Ofc., IXC Special Access	0	---	---	---	---	---	---	---	---	---
202	Bus. Ofc., IXC Switched Access	0	---	---	---	---	---	---	---	---	---
203	Bus. Ofc., IXC B & C Services	0	---	---	---	---	---	---	---	---	---
204	Coin Collect & Admin.	0	---	---	---	---	---	---	---	---	---
205	Cust. Svc., Direct	0	---	---	---	---	---	---	---	---	---
206	Cust. Serv., Mag. Process	0	---	0	---	0	---	0	---	0	0
207	Cust. Serv., Other B&C	40,026	---	---	---	---	---	---	---	---	---
208	Cust. Serv., CABS	31,460	---	---	---	---	---	---	---	---	---
209	Cust. Serv., CABS	44,239	---	---	---	---	---	---	---	---	---
210	Cust. Serv., EU Common Line	2,079	---	2,079	---	0	---	0	---	0	0
211	Other Cust. Serv., Alloc.	0	---	---	---	---	---	---	---	---	---
212	Other Cust. Serv., Direct	11,003	---	10,567	---	0	---	0	---	0	0
213	Exec. and Planning, Alloc.	137,470	---	---	---	---	---	---	---	---	---
213	Exec. and Planning, Direct	0	---	0	---	0	---	0	---	0	0

WEST RIVER COOPERATIVE TELEPHONE COMPANY
ENDING DECEMBER 31, 1998

		Intrastate								
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
***** FCC PART 34 *****					InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
230 Admin. & General, Allocable	198,168	--	--	--	--	--	--	--		
231 Admin. & General, Direct	8,000	--	0	0	8,000	0	0	8,000		
232 Non-income Taxes, Allocable	770	--	--	--	--	--	--	--		
233 Non-income Taxes, Direct	1,682	--	1,682	0	0	0	0	0		
234										
235 OTHER INCOME STATEMENT:										
236 State Income Tax Rate	0.00%	--	--	--	--	--	--	--		
237 Federal Income Tax Rate	0.00%	--	--	--	--	--	--	--		
238 Gross Receipts Tax Rate	2.00%	--	--	--	--	--	--	--		
239 Rate of Return	10.00%	--	--	--	--	--	--	--		
240 AFUDC	(1,997)	--	--	--	--	--	--	--		
241 ITC Amortization	0	--	--	--	--	--	--	--		
242 Other Return Adjustments	0	--	0	0	0	0	0	0		
243 Contributions	0	--	--	--	--	--	--	--		
244 Interest Expense	0	--	--	--	--	--	--	--		
245 Capital Lease Expense	0	--	--	--	--	--	--	--		
246 Capitalized Payroll Taxes	0	--	--	--	--	--	--	--		
247 Depreciation Adjustment	0	--	--	--	--	--	--	--		
248 Other Income Adjustments	0	--	0	0	0	0	0	0		
249 Uncollectibles	0	--	0	0	0	0	0	0		
250 Other Revenue Adjustments	0	--	0	0	0	0	0	0		
251 Other Revenue Taxes	0	--	0	0	0	0	0	0		
252										

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL
 WEST RIVER COOPERATIVE TELEPHONE COMPANY
 ENDING DECEMBER 31, 1999

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate				Intrastate		TOTAL INTRASTATE
			Other	Private Line		Private Line			
				InterLATA	IntraLATA	InterLATA	IntraLATA		
				(E)	(F)	(G)	(H)		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
271 Working Loops	1,711	--	48	10	0	0	0	18	18
272 Equivalent Interexchange Cct. Miles	11,320	--	0	0	0	0	0	0	0
273 Interexchange Circuit Terminations	264	--	0	0	0	0	0	0	0

Account #	Lookup Name	Balance Forward	YTD Trans	--- Current Month Balance ---		---- Year-To-Date Balance ----	
				Debit	Credit	Debit	Credit
1130.1	CASH - BISON BA	49,765.44	49,831.74	70,636.85	0.00	0.00	66.30
1130.11	CASH - CAPITAL	1,863.99	708.96	1,957.74	0.00	2,572.95	0.00
1130.12	CASH - FIRST ST	13,440.80	12,607.85	0.00	13,000.00	832.95	0.00
1130.2	CASH - REA CDNS	0.00	0.00	0.00	0.00	0.00	0.00
1130.3	CASH - TRANSFER	0.00	0.00	0.00	0.00	0.00	0.00
1150.	WORKING CASH AD	200.00	0.00	0.00	0.00	200.00	0.00
1160.	TEMPORARY INVES	1,642,455.35	2,116,069.36	3,067,794.38	0.00	3,758,524.71	0.00
1180.1	TELECOM ACCOUNT	13,508.90	1,958.66	0.00	1,134.22	11,550.24	0.00
1180.2	TELECOM A/C REC	43,311.67	0.00	0.00	0.00	43,311.67	0.00
1181.1	ACCT RECEIVABLE	1,482.40	2,201.57	1,497.61	0.00	0.00	3,683.97
1181.2	A/C REC ALLOWAN	99.92	2,080.89	0.00	914.72	0.00	1,980.97
1190.	OTHER ACCOUNTS	165,862.84	65,153.89	11,026.67	0.00	231,016.73	0.00
1190.1	OTHER ACCOUNTS	143.11	143.11	0.00	358.00	0.00	0.00
1190.2	OTHER ACCOUNTS	95,144.53	14,675.18	0.00	2,602.44	80,469.35	0.00
1190.3	OTHER ACCOUNTS	3,448.24	1,449.81	0.00	652.90	1,998.43	0.00
1190.4	OTHER ACCOUNTS	757.65	95.63	0.00	765.24	853.28	0.00
1190.5	STATELINE	74,162.29	9,697.24	0.00	109,973.66	83,859.53	0.00
1210.	INTEREST & DIVI	13,954.63	5,551.20	0.00	3,690.54	8,403.43	0.00
1220.	MATERIAL & SUPP	76,393.54	8,066.94	3,510.64	0.00	68,326.60	0.00
1220.1	MATERIAL & SUPP	3,064.63	849.76	0.00	106.17	2,214.87	0.00
1330.	OTHER PREPAYMEN	0.00	0.00	0.00	0.00	0.00	0.00
1401.	INVST-AFFIL CO	1,175,000.00	0.00	0.00	0.00	1,175,000.00	0.00
1401.1	INV AFF CO-EARN	175,998.09	226,701.21	44,721.68	0.00	402,699.30	0.00
1402.	INVESTMENT IN N	154,521.42	51,310.81	0.00	504.45	205,832.23	0.00
1402.3	OTH INV-NONAFF	0.00	0.00	0.00	0.00	0.00	0.00
1406.011	NONREGULATED IN	132,929.41	5,674.50	2,652.36	0.00	138,603.91	0.00
1406.012	NONREGULATED IN	116,311.61	20,154.74	0.00	1,699.39	0.00	136,466.35
1406.013	PAYPHONES	9,710.20	0.00	0.00	0.00	9,710.20	0.00
1406.014	DEPR -PAYPHONES	9,710.20	0.00	0.00	0.00	0.00	9,710.20
1406.1	NONREGULATED IN	2,349.50	2,349.50	0.00	0.00	0.00	0.00
1406.2	NONREGULATED IN	0.00	0.00	0.00	0.00	0.00	0.00
1406.3	NONREGULATED IN	0.00	0.00	0.00	0.00	0.00	0.00
1410.	DEF INCOME TAX	44,825.00	44,825.00	0.00	44,825.00	0.00	0.00
1438.	DEFERRED MAINT	0.00	0.00	0.00	0.00	0.00	0.00
1439.	DEFERRED CHARGE	60,017.33	3,108.45	0.00	2,949.66	56,908.88	0.00
1439.5	DEFERRED CHARGE	10,081.98	3,438.60	0.00	286.55	6,643.38	0.00
2002.	PROPERTY HELD F	0.00	0.00	0.00	0.00	0.00	0.00
2003.	TELE PLANT UNDE	3,224,076.62	1,227,403.66	0.00	17,793.98	1,996,672.96	0.00
2111.	LAND	4,933.47	0.00	0.00	0.00	4,933.47	0.00
2112.	MOTOR VEHICLES	184,987.60	46,020.12	0.00	0.00	231,007.72	0.00
2116.1	OTHER WORK EQUI	123,004.29	14,452.32	702.00	0.00	137,456.61	0.00
2116.2	OTHER WORK EQUI	183,873.29	51,079.56	0.00	0.00	234,952.85	0.00
2121.	BUILDINGS	305,649.06	46,501.94	46,501.94	0.00	352,151.00	0.00
2121.1	BLDGS - BASTIAN	48,707.46	0.00	0.00	0.00	48,707.46	0.00
2122.	FURNITURE	5,291.18	495.04	495.04	0.00	5,786.22	0.00
2123.	COMMUNICATION E	21,310.52	0.00	0.00	0.00	21,310.52	0.00
2212.	C O SWITCHING	1,405,114.97	211,426.64	12,305.12	0.00	1,616,541.61	0.00
2231.2	OTHER RADIO FAC	1,825.77	865.95	0.00	0.00	2,691.72	0.00
2232.1	C O CIRCUIT EQU	129,397.92	21,589.19	0.00	0.00	150,987.11	0.00

Account #	Lookup Name	Balance Forward	YTD Trans	Current Month Balance		Year-To-Date Balance	
				Debit	Credit	Debit	Credit
4010.25	SD SALES TAX	1,602.09					
4010.4	USF - MONTANA		120.87	0.00	19.38	0.00	1,481.22
4020.	NOTES PAYABLE	1.55	7.53	0.00	0.00	5.98	0.00
4030.	ADVANCE BILLING	0.00	0.00	0.00	0.00	0.00	0.00
4030.1	ADVANCE BILLING	1,199.67	503.68	0.00	0.00	0.00	0.00
4040.	CUSTOMER DEPOSIT	231.54	375.12	11.24	0.00	0.00	1,703.35
4070.	INCOME TAXES -	1,730.50	75.00	0.00	0.00	0.00	606.66
4080.1	OTHER TAXES-ACC	0.00	0.00	80,620.18	140.00	0.00	1,655.50
4080.2	OTHER TAXES - A	41,081.84	9,321.25	0.00	0.00	0.00	0.00
4120.	OTHER ACCRUED L	0.00	0.00	0.00	0.00	0.00	31,760.59
4130.1	OTHER CURRENT L	0.00	0.00	5,913.66	0.00	0.00	0.00
4130.2	RETAINAGE	10.88	1.62	0.00	0.00	0.00	0.00
4130.21	ROUNDUP	149,393.31	68,737.58	0.00	0.00	0.00	12.50
4210.12	LONG TERM DEBT	180.87	589.50	0.00	0.00	0.00	80,655.73
4210.13	RURAL TELE BANK	5,418,005.90	7,044,735.52	0.00	46.41	0.00	770.37
4210.15	LONG TERM DEBT	0.00	174,300.00	0.00	7,250,048.05	0.00	12,462,741.42
4210.17	LONG TERM DEBT	0.00	0.00	0.00	174,300.00	0.00	174,300.00
4210.21	RTB-UNADVANCED	701,000.00	4,152,684.00	4,152,684.00	0.00	0.00	0.00
4310.	OTHER LONG TERM	0.00	174,300.00	174,300.00	0.00	4,853,684.00	0.00
4340.	NET DEF OP INC	0.00	0.00	0.00	0.00	174,300.00	0.00
4540.	OTHER CAPITAL -	0.00	0.00	0.00	0.00	0.00	0.00
4540.21	MEMBERSHIPS	0.00	0.00	0.00	0.00	0.00	0.00
4540.23	MEMBERS EQUITY	11,475.00	70.00	0.00	0.00	0.00	0.00
4550.1	RETAINED EARNIN	1,779.13	0.00	0.00	60.00	0.00	11,405.00
4550.2	RETAINED EARNIN	0.00	0.00	0.00	0.00	0.00	1,779.13
4550.3	RETAINED EARNIN	0.00	0.00	0.00	0.00	0.00	0.00
4550.4	RETAINED EARNIN	253,214.86	172,783.23	0.00	0.00	0.00	0.00
4550.5	RETAINED EARNIN	615,076.15	167,450.49	0.00	0.00	0.00	425,998.09
4550.6	GAIN IN RETIREM	2,574,380.40	193,272.22	0.00	447,951.70	0.00	447,625.66
5001.	BASIC AREA REVE	7,072.08	0.00	42.26	0.00	0.00	2,767,652.62
5050.	CUSTOMER PREMIS	0.00	176,496.41	0.00	0.00	0.00	7,072.08
5050.1	CUSTOMER PREMIS	0.00	77.79	0.00	14,554.34	0.00	176,496.41
5060.	OTHER LOCAL EXC	0.00	0.00	0.00	2.50	0.00	77.79
5081.	END USER REVENU	0.00	72,753.45	0.00	0.00	0.00	0.00
5082.	SWITCHED ACCESS	0.00	73,055.00	0.00	6,135.91	0.00	72,753.45
5083.	SPECIAL ACCESS	0.00	798,597.40	0.00	6,051.45	0.00	73,055.00
5084.	STATE ACCESS RE	0.00	1,279.76	0.00	14,309.51	0.00	798,597.40
5100.	LONG DISTANCE M	0.00	363,781.31	0.00	580.29	0.00	1,279.76
5110.	UNIDIRECTIONAL	0.00	228,184.57	0.00	29,435.37	0.00	363,781.31
5120.	LONG DISTANCE P	0.00	4,640.70	0.00	20,195.50	0.00	228,184.57
5160.	OTHER LONG DIST	0.00	25,281.74	0.00	412.60	0.00	4,640.70
5230.	DIRECTORY REVEN	0.00	6,111.03	0.00	1,505.96	0.00	25,281.74
5240.	RENT REVENUES	0.00	11,580.24	0.00	1,812.50	0.00	6,111.03
5264.	OTHER INCIDENTA	0.00	88,524.00	0.00	927.69	0.00	11,580.24
5264.1	OTHER INCIDENTA	0.00	3,999.91	0.00	7,377.00	0.00	88,524.00
5271.	CARRIER B & C R	0.00	140.69	0.00	689.57	0.00	3,999.91
5272.	CARRIER B & C R	0.00	18,892.81	0.00	0.00	0.00	140.69
5280.	NONREGULATED OP	0.00	22,258.55	0.00	1,001.13	0.00	18,892.81
5300.	UNCOLLECTIBLE R	0.00	50,255.95	0.00	1,279.65	0.00	22,258.55
			2,400.00	200.00	3,895.99	0.00	50,255.95
					0.00	2,400.00	0.00

Account #	Lookup Name	Balance Forward	YTD Trans	--- Current Month Balance ---		--- Year-To-Date Balance ---	
				Debit	Credit	Debit	Credit
6112.	MOTOR VEHICLE E	0.00	1,817.44	588.07	0.00	1,817.44	0.00
6116.1	TOOLS & PORTABL	0.00	0.00	0.00	0.00	0.00	0.00
6116.2	DITCH WITCH & T	0.00	0.00	0.00	0.00	0.00	0.00
6121.	LAND & BUILDING	0.00	40,373.72	4,202.42	0.00	40,373.72	0.00
6121.1	BASTIAN MICROWA	0.00	537.54	537.54	0.00	537.54	0.00
6123.	OFFICE EQUIPMEN	0.00	21,396.00	1,783.00	0.00	21,396.00	0.00
6212.	DIGITAL ELECTRO	0.00	54,686.14	5,419.78	0.00	54,686.14	0.00
6232.1	CIRCUIT EQUIP E	0.00	32,030.45	4,770.58	0.00	32,030.45	0.00
6232.2	CIRCUIT EQUIP E	0.00	116,838.63	10,241.31	0.00	116,838.63	0.00
6232.3	CIRCUIT EQUIP E	0.00	0.00	0.00	0.00	0.00	0.00
6232.4	CIRCUIT EQUIP E	0.00	1,620.63	117.71	0.00	1,620.63	0.00
6232.5	CIRCUIT EQUIP E	0.00	0.00	0.00	0.00	0.00	0.00
6232.6	CIRCUIT EQUIP E	0.00	2,021.13	4.46	0.00	2,021.13	0.00
6351.	PUBLIC TELE TER	0.00	0.00	0.00	0.00	0.00	0.00
6362.	OTHER TERM EQUI	0.00	0.00	0.00	0.00	0.00	0.00
6362.1	OTHER TERM EQUI	0.00	77,509.06	10,133.22	0.00	77,509.06	0.00
6411.	BISON MICROWAVE	0.00	0.00	0.00	0.00	0.00	0.00
6423.	BURIED CABLE EX	0.00	123,224.06	16,403.89	0.00	123,224.06	0.00
6423.1	BURIED CABLE EX	0.00	2,419.61	296.06	0.00	2,419.61	0.00
6512.	PROVISIONING EX	0.00	2,068.76	0.00	564.93	2,068.76	0.00
6531.	TRANSMISSION PO	0.00	6,366.36	570.97	0.00	6,366.36	0.00
6533.	TESTING EXPENSE	0.00	27,844.12	2,331.76	0.00	27,844.12	0.00
6534.	PLANT OPERATION	0.00	23,019.85	2,599.69	0.00	23,019.85	0.00
6540.1	ACC EXP-INTER	0.00	57,675.18	9,892.88	0.00	57,675.18	0.00
6540.2	ACC EXP-INTRA	0.00	104,067.24	17,421.95	0.00	104,067.24	0.00
6561.	DEPRECIATION EX	0.00	566,803.95	40,082.00	0.00	566,803.95	0.00
6561.1	DEPR EXP-PYPHNE	0.00	0.00	0.00	0.00	0.00	0.00
6574.	NON PRODUCTIVE	0.00	1,671.43	0.00	16,229.54	0.00	1,671.43
6610.	MARKETING EXPEN	0.00	1,576.79	106.46	0.00	1,576.79	0.00
6622.	NUMBER SERVICES	0.00	13.11	0.00	0.00	13.11	0.00
6623.	CUSTOMER SERVIC	0.00	14,078.86	957.75	0.00	14,078.86	0.00
6627.	CUSTOMER SERVIC	0.00	69,297.40	5,330.47	0.00	69,297.40	0.00
6627.1	CUSTOMER SERVIC	0.00	55,584.01	5,352.56	0.00	55,584.01	0.00
6628.	CONTRACT OPERAT	0.00	2,357.92	173.75	0.00	2,357.92	0.00
6711.	EXECUTIVE & PLA	0.00	89,186.51	7,827.61	0.00	89,186.51	0.00
6711.1	EXECUTIVE & PLA	0.00	48,283.42	4,895.01	0.00	48,283.42	0.00
6721.	ACCOUNTING & FI	0.00	112,961.99	9,516.06	0.00	112,961.99	0.00
6721.1	ACCT-EQL ACCESS	0.00	0.00	0.00	0.00	0.00	0.00
6722.	EXTERNAL RELATI	0.00	31,957.40	1,696.98	0.00	31,957.40	0.00
6725.	LEGAL EXPENSE	0.00	4,578.96	0.00	0.00	4,578.96	0.00
6728.	OTHER GENERAL A	0.00	41,279.01	4,115.84	0.00	41,279.01	0.00
7100.	OTHER OPERATING	0.00	0.00	0.00	0.00	0.00	0.00
7240.	OTHER OPERATING	0.00	37,857.88	957.08	0.00	37,857.88	0.00
7320.	INTEREST INCOME	0.00	197,939.79	0.00	15,751.81	0.00	197,939.79
7340.	AFUDC	0.00	1,996.57	0.00	315.88	0.00	1,996.57
7360.	OTHER NON OPERA	0.00	0.00	0.00	0.00	0.00	0.00
7360.1	EARNINGS AFF CO	0.00	226,701.21	0.00	44,721.68	0.00	226,701.21
7370.	SPECIAL CHARGES	0.00	0.00	0.00	0.00	0.00	0.00
7400.	NONOPERATING TA	0.00	3,643.00	0.00	3,468.21	3,643.00	0.00

Company: 44525 Year: 1999 Period Ending: 1999.12

Account #	Lookup Name	Balance Forward	YTD Trans	--- Current Month Balance ---		---- Year-To-Date Balance ----	
				Debit	Credit	Debit	Credit
7510.	INTEREST ON FUN	0.00	148,807.32	12,405.18	0.00	148,807.32	0.00
7540.	OTHER INTEREST	0.00	85.16	3.06	0.00	85.16	0.00
7600.	EXTRAORDINARY I	0.00	0.00	0.00	0.00	0.00	0.00
7990.	NON REGULATED N	0.00	0.00	0.00	0.00	0.00	0.00
9998.	SUSPENSE DEBIT	0.00	447,951.70	447,951.70	0.00	447,951.70	0.00
9999.	SUSPENSE CREDIT	0.00	0.00	0.00	0.00	0.00	0.00

Balance Forward: 0.00
 YTD Transactions: 0.00
 Current Month Debit Balance: 8,329,800.14
 Current Month Credit Balance: 8,329,800.14
 Current Month Balance: 0.00
 Current Year Debit Balance: 24,725,934.99
 Current Year Credit Balance: 24,725,934.99
 Current Year Balance: 0.00
 Current Year Profit/Loss: 447,951.70-

INVEST	BOOK INV 12-31-99	KNOWN & MEASURABLES	STUDY ADJUST	PER STUDY 12-31-99
2108	4,933	0	(446)	4,487
2109	1,031,372	70,750	(11,946)	1,090,176
2110	1,036,305	70,750	(12,392)	1,094,663
2211	0	0	0	0
2212	1,616,542	160,000	97,030	1,873,572
2215	0	0	0	0
2210	1,616,542	160,000	97,030	1,873,572
2220	0	0	0	0
2231	2,692	0	0	2,692
2232	2,033,960	146,000	(32,543)	2,147,417
2230	2,036,652	146,000	(32,543)	2,150,109
2311	154,854	0	(154,854)	0
2321	0	0	0	0
2341	0	0	0	0
2351	0	0	0	0
2362	0	0	0	0
2310	154,854	0	(154,854)	0
2411	41,039	0	0	41,039
2412	0	0	0	0
2421	0	0	0	0
2422	0	0	0	0
2423	4,152,127	173,000	1,837,002	6,162,129
2426	0	0	0	0
2431	0	0	0	0
2441	0	0	0	0
2410	4,193,166	173,000	1,837,002	6,203,168
2681	0	0	0	0
2682	0	0	0	0
2680	0	0	0	0
2690	0	0	0	0
2001	9,037,519	549,750	1,734,243	11,321,512
2002	0	0	0	0
2003	1,996,673	0	(1,990,177)	6,496
2004	0	0	0	0
2005	0	0	0	0
2220	70,541	0	(2,215)	68,326
1402	0	0	0	0
CWC	0	0	0	0
3100	-	-	-	-
3410	-	-	-	-
3420	-	-	-	-
3400	-	-	-	-
3500	-	-	-	-
4340	-	-	-	-
NET W/O CWC	5,426,141	533,219	68,343	6,027,703

RESERVE	BOOK RES 12-31-99	KNOWN & MEASURABLES	STUDY ADJUST	BOOK RES 12-31-99
2109	440,540	2,948	(6,654)	436,834
2110	440,540	2,948	(6,654)	436,834
2211	0	0	0	0
2212	597,551	4,400	(37,354)	564,597
2215	0	0	0	0
2210	597,551	4,400	(37,354)	564,597
2220	0	0	0	0
2231	1,858	0	0	1,858
2232	1,416,288	6,308	(127,630)	1,294,966
2230	1,418,146	6,308	(127,630)	1,296,824
2311	154,854	0	(154,854)	0
2321	0	0	0	0
2341	0	0	0	0
2351	0	0	0	0
2362	0	0	0	0
2310	154,854	0	(154,854)	0
2411	29,925	0	0	29,925
2412	0	0	0	0
2421	0	0	0	0
2422	0	0	0	0
2423	3,037,576	2,875	0	3,040,451
2426	0	0	0	0
2431	0	0	0	0
2441	0	0	0	0
2410	3,067,501	2,875	0	3,070,376
2681	0	0	0	0
2682	0	0	0	0
2680	0	0	0	0
2690	0	0	0	0
3100	5,678,592	16,531	(326,492)	5,368,631
3410	0	0	0	0
3420	0	0	0	0
3400	0	0	0	0
3500	0	0	0	0
4340	0	0	0	0
TOTAL	5,678,592	16,531	(326,492)	5,368,631

WEST RIVER COOPERATIVE TELEPHONE COMPANY

12/31/99 TARIFF

SUMMARY OF PLANT ADJUSTMENTS

ACCOUNT	#1	#2	#3	#4	#5	#6	#7	#8	#9	#10	TOTAL
2108	(128)		(318)								(446)
2109	(9,156)		(2,790)							70,750	58,804
2212		(89,069)		(4,158)		121,054	76,296	(7,093)		160,000	257,030
2215											-
2231											-
2232		89,069		(162,577)		32,121		8,844		146,000	113,457
2311					(154,854)						-
2351											(154,854)
2412											-
2423						1,837,002				173,000	2,010,002
2424											-
3100-2109	3,864		2,790							(2,948)	3,706
3100-2212		33,196		4,158						(4,400)	32,954
3100-2215											-
3100-2231											-
3100-2232		(33,196)		162,577				(1,751)		(6,308)	121,322
3100-2311					154,854						154,854
3100-2412										(2,875)	(2,875)
3100-2423											-
3100-2424											-
2002											-
2003						(1,990,177)					(1,990,177)
2004											-
1220									(2,215)		(2,215)
1402											-
1190											-
4040											-
DISALLOWED INV	9,284	0	3,108	166,735	154,854	0	(76,296)	(1,751)	2,215	(549,750)	(291,601)
DISALLOWED RES	(3,864)	0	(2,790)	(166,735)	(154,854)	0	0	1,751	0	16,531	(309,961)
PARITY	0	0	0	0	0	0	0	0	0	0	0

WEST RIVER COOPERATIVE TELEPHONE COMPANY

12/31/99 TARIFF

PLANT ADJUSTMENTS	A/C	DR.	CR.
1. DISALLOWED INVESTMENT	—	5,420	
ACCUM DEPR-BUILDINGS	3100-2109	3,864	
LAND	2108		128
BUILDINGS	2109		9,156
REMOVE COE & OUTSIDE PLANT ASSOCIATED WITH NON-REG / LEASED			
2. COE - CIRCUIT	2232	89,069	
ACCUM DEPR - COE DIGITAL	3100-2212	33,196	
COE - DIGITAL	2212		89,069
ACCUM DEPR - COE CIRCUIT	3100-2232		33,196
TRANSFER CIRCUIT EQUIP. FOR STUDY.			
3. DISALLOWED INVESTMENT	7380	318	
ACCUM DEPR - BUILDINGS	3100-2109	2,790	
LAND	2108		318
BUILDINGS	2109		2,790
TO RETIRE REPEATER HOUSING AT PRAIRIE CTY NO LONGER IN USE (1985)			
4. ACCUM DEPR- COE CIRCUIT	3100-2232	162,577	
ACCUM DEPR- COE DIGITAL	3100-2212	4,158	
COE-CIRCUIT	2232		162,577
COE-DIGITAL	2212		4,158
TO REMOVE NA EQUIPMENT			
5. ACCUM DEPR - STATION APPARATUS	3100-2311	154,854	
STATION APPARATUS	2311		154,854
TO REMOVE STATION APPARATUS			
6. CO - SWITCHING	2212	121,054	
CIRCUIT EQUIPMENT	2232	32,121	
BURIED CABLE	2423	1,837,002	
PLANT UNDER CONSTRUCTION	2003		1,990,177
MISC INCOME - NON COST			
TO MOVE SWITCHING AND CIRCUIT EQUIPMENT OUT OF PLANT UNDER CONSTRUCTION			
7. COE SWITCHING - WEST RIVER	2212	76,296	
COE SWITCHING - STATELINE	2212		76,296
RECLASSIFY EQUIPMENT ORIGINALLY BOOKED TO STATELINE			
8. COE - CIRCUIT	2232	8,844	
ACCUM DEPR- COE CIRCUIT	3100-2232		1,751
COE- SWITCHING	2212		7,093
RECLASSIFY EQUIPMENT & CORRECT RETIREMENT			

WEST RIVER COOPERATIVE TELEPHONE COMPANY
 12/31/99 TARIFF

PLANT ADJUSTMENTS	A/C	DR.	CR.
9. DISALLOWED INVESTMENT	7380	2,215	
MATERIALS & SUPPLIES	1220		2,215
REMOVE NON-REG FOR STUDY PURPOSE			
KNOWN & MEASURABLE ADJUSTMENT			
10. VEHICLES AND TEST EQUIPMENT	2109	70,750	
COE SWITCHING	2212	160,000	
COE CIRCUIT	2232	146,000	
BURIED CABLE	2423	173,000	
ACCUM DEPR - VEHICLES & TEST EQUIP.	3100-2109		2,948
ACCUM DEPR - COE DIGITAL	3100-2212		4,400
ACCUM DEPR - COE CIRCUIT	3100-2232		6,308
ACCUM DEPR - BURIED CABLE	3100-2423		2,875
ACCOUNTS PAYABLE	7380		533,219
TO RECORD ADDITIONS WHICH WILL BE PLACED IN SERVICE IN THE YEAR 2000 PER COMPANY CONSTRUCTION BUDGET			
		3,083,528	3,083,528

VEHICLE AND TEST EQUIPMENT TO BE COMPLETED IN AUGUST, 2000
 A/C 3100-2109 = 70,750 X .1 = 7,075 X 5/12 = 2,948

GR 303 DIGITAL SWITCH UPGRADE - TO BE COMPLETED IN AUGUST, 2000
 A/C 3100-2212 = 160,000 X .066 = 10,560 X 5/12 = 4,400

DIGITAL CARRIER ADDITIONS, ADD DROP LIGHTWACE EQUIPMENT (BISON)
 TO BE COMPLETED IN JUNE, 2000
 A/C 3100-2232 = 91,000 X .083 = 7,553 X 7/12 = 4,406

REVA HUT BATTERY & RECTIFIER REPLACEMENT, CENTRAL OFFICE LINE PACKS, DCI SHELF ADDITION
 TO BE COMPLETED IN AUGUST, 2000
 A/C 3100-2232 = 55,000 X .083 = 4,565 X 5/12 = 1,902

EIGHT MILES NEW SERVICES - FIBER
 TO BE COMPLETED AUGUST, 2000
 A/C 3100-2423 = 48,000 X .05 = 2,400 X 5/12 = 1,000

FITL BISON & MEADOW, TO BE COMPLETED OCTOBER, 2000
 A/C 3100-2423 = 50,000 X .05 = 2,500 X 3/12 = 625

CABLE REPLACEMENT - 10 MILES
 TO BE COMPLETED IN AUGUST, 2000
 A/C 3100-2423 = 75,000 X .04 = 3,000 X 5/12 = 1,250

WEST RIVER COOPERATIVE TELEPHONE CO.

12/31/99

	12/31/99							
CATEGORY	2212	2215	2210	2220	2231	2252	2290	
1	0	0	0	0	0	0	0	0
2	0	0	0	0	0	0	0	0
3	1,873,572	0	1,873,572	0	0	0	0	0
4.121	0	0	0	0	0	25,389	25,389	
4.122	0	0	0	0	0	0	0	
4.123	0	0	0	0	866	290,143	291,009	
4.13	0	0	0	0	1,826	1,069,478	1,071,304	
4.23	0	0	0	0	0	247,660	247,660	
4.3	0	0	0	0	0	514,747	514,747	
5	0	0	0	0	0	0	0	
TOTAL	1,873,572	0	1,873,572	0	2,692	2,147,417	2,150,109	4023681

SPREAD COMMON NUMBERS

12/31/99

	2	3	4.121	4.122	4.123	4.13	4.23	4.3	TOTAL
2212	-	1,591,563	894	-	1,979	56,773	4,962	25,416	1,681,587
Rounding		3							3
AJE # 10		160,000							160,000
AJE # 6		121,051							121,051
SUBTOTAL 2212	-	1,872,617	894	-	1,979	56,773	4,962	25,416	1,962,641
AJE # 2		955	(894)	-	(1,979)	(56,773)	(4,962)	(25,416)	(89,069)
TOTAL 2212	-	1,873,572	-	-	-	-	-	-	1,873,572
2231	-				866	1,826			2,692
TOTAL 2231	-	-	-	-	866	1,826	-	-	2,692
2232	-	939	24,084	-	283,324	945,551	145,217	481,111	1,880,226
Rounding								1	1
AJE # 10						51,000	95,000		146,000
AJE # 6		16	411	-	4,840	16,154	2,481	8,219	32,121
SUBTOTAL 2232	-	955	24,495	-	288,164	1,012,705	242,698	489,331	2,058,348
AJE # 2	-	(955)	894	-	1,979	56,773	4,962	25,416	89,069
TOTAL 2232	-		25,389	-	290,143	1,069,478	247,660	514,747	2,147,417
		1,873,572	25,389	-	291,009	1,071,304	247,660	514,747	4,023,681

WEST RIVER COOPERATIVE TELEPHONE COMPANY
12/31/99

OUTSIDE PLANT SUMMARY

ACCOUNT	SUBS 1	EAS 2.1	2.2	SPL 2.3	TOLL 3	H/R 4	TOTAL
2411	-			41,039	-	-	41,039
2421	-	-		-	-	-	-
2423	4,970,661	41,139		4,078	170,696	975,555	6,162,129
2424	-	-		-	-	-	-
2441	-	-		-	-	-	-
TOTAL	4,970,661	41,139	-	45,117	170,696	975,555	6,203,168

WEST RIVER COOPERATIVE TELEPHONE COMPANY

12/31/99

LOOPS SUMMARY

	<u>12/31/99</u>
MESSAGE TEL	1,635
FX NUMBERS	0
SPECIAL SERVICE	
STATE RA	18
STATE ER	0
INTERSTATE	10
NON-BI	<u>48</u>
TOTAL SPECIAL SERVICE	76
TOTAL AVG COMPANY LOOPS	<u><u>1,711</u></u>

CODE 07	12-31-96 PER BOOK	K&M ADJUST	STUDY ADJUST	PER STUDY
6110	1,817	0	0	1,817
6120	62,307	0	822	63,129
6210	54,686	0	(54,686)	0
6220	0	0	0	0
6230	152,511	0	(9,198)	143,313
6310	77,509	0	(77,509)	0
6410	125,644	0	(6,540)	119,104
6999	474,474	0	(147,111)	327,363
6510	2,069	0	0	2,069
6530	55,559	0	1,668	57,227
6540	161,742	0	(161,742)	0
6561	566,804	16,531	(10,794)	572,541
6562	0	0	0	0
6563	0	0	0	0
6564	0	0	0	0
6565	0	0	0	0
6560	566,804	16,531	(10,794)	572,541
6599	786,174	16,531	(170,868)	631,837
6610	1,577	0	0	1,577
6620	141,331	0	(9,379)	131,952
6699	142,908	0	(9,379)	133,529
6710	137,470	0	0	137,470
6720	190,777	8,000	7,391	206,168
6799	328,247	8,000	7,391	343,638
7240	37,858	0	(35,406)	2,452
7370	0	0	0	0
7999	1,769,661	24,531	(355,373)	1,438,819

West River Cooperative Telephone Company
12/31/99 Tariff

EXPENSE ADJUSTMENTS		A/C	DR.	CR.
1.	OTHER OPERATING TAXES	7240	1,682	
	GENERAL & ADMINISTRATION	6720		1,682
	TO RECLASSIFY REGULATORY FEES			
2.	CUSTOMER OPERATIONS	6623	528	
	GENERAL & ADMINISTRATION	6720		528
	TO TRANSFER TRS EXPENSE			
3.	COE SWITCHING EXPENSE	6210	1,663	
	CONTRACT OPERATOR SERVICES	6628		1,663
	RECLASS 800 DATABASE QUERY CHARGES			
4.	NETWORK OPERATING EXPENSE	6530	1,668	
	GENERAL & ADMINISTRATION	6720	3,495	
	COMPUTER EXPENSE	6124	1,872	
	CUSTOMER OPERATIONS	6623		37
	CUSTOMER OPERATIONS	6627		5,627
	CUSTOMER OPERATIONS	6627		1,872
	DISALLOWED EXPENSE	7380	501	
	DISTRIBUTE SERVICE BUREAU CHARGES PER ANALYSIS.			
5.	OPERATOR REVENUE	5160	3,406	
	DIRECTORY ASSISTANCE EXP	6628		695
	ACCESS EXPENSE	6540		2,698
	DIRECTORY EXPENSE	6622		13
	TO NET OPERATOR/DA REVENUE WITH EXPENSES.			
6.	DISALLOWED EXPENSE	7380	1,281	
	DEP. EXP.-GENERAL SUPPORT	6561-2109		231
	BUILDING EXPENSE	6120		1,050
	TO REMOVE DEPRECIATION EXPENSE ASSOCIATED WITH NON REG			
7.	DEPREC EXP- COE CIRCUIT	6561-2232	6,035	
	DEPREC EXP - COE DIGITAL	6561-2212		6,035
	CIRCUIT EQUIPMENT EXPENSE	6232	2,803	
	COE SWITCHING EXPENSE	6212		2,803
	TRANSFER COE CIRCUIT EQUIP. EXPENSE FOR STUDY			
8.	GENERAL & ADMINISTRATION	6720	3,828	
	DISALLOWED EXPENSE	7380	33,260	
	OTHER OPERATING TAXES	7240		37,088
	TO TRANSFER NON AD VALOREM EXPENSE TO PROPER ACCOUNT			

9.	DISALLOWED EXPENSE	7380	147,496	
	A/P TOLL	4010	9,270	
	G & A EXPENSE	6728	2,278	
	ACCESS EXPENSE	6540		159,044
	TO TRANSFER TO PROPER ACCOUNT			
10.	DISALLOWED EXPENSE	7380	22,695	
	COE SWITCHING EXPENSE	6210		131
	CIRCUIT EXPENSE	6232		12,001
	DEPREC EXP - COE DIGITAL	6561-2212		282
	DEPREC EXP- COE CIRCUIT	6561-2232		10,281
	TO REMOVE EXPENSE ASSOCIATED WITH "N/A"			
11.	AFUDC	7340	1,997	
	MISC INCOME-EXPENSE	7380		1,997
	TO TRANSFER TO PROPER ACCOUNT			
12.	DISALLOWED EXPENSE	7380	77,509	
	IOT & TERM EXPENSE	6310		77,509
	TO REMOVE OTHER TERM EQUIP			
13.	RENT REVENUE	5240	59,955	
	COE SWITCHING EXPENSE	6210		53,415
	BURIED CABLE EXPENSE	6410		6,540
	TO NET REVENUES WITH EXPENSES FOR PROVIDING SWITCHING AND UMBILICALS FOR STATELINE			
<u>KNOWN AND MEASURABLE ADJUSTMENTS</u>				
14.	DEPR. EXPENSE - VEHICLES & TEST EQUIP	6561-2109	2,948	
	DEPR. EXPENSE - COE DIGITAL	6561-2212	4,400	
	DEPR. EXPENSE - COE CIRCUIT	6561-2232	6,308	
	DEPR. EXPENSE - BURIED CABLE	6561-2423	2,875	
	ACCOUNTS PAYABLE	7380		16,531
	TO RECORD DEPRECIATION EXPENSE WITH KNOWN AND MEASURABLE PLANT ADJUSTMENT # 10			
15.	CORPORATE OPERATIONS	6720	8,000	
	MISC INCOME-EXPENSE	7380		8,000
	TO TRANSFER JSI FEES TO PROPER ACCOUNT			
			407,753	407,753
			407,753	407,753

12-31-99

CODE 08

 * USE FOR CALCULATING FORECAST *
 * DEPRECIATION ONLY *

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

ACCOUNT	ALLOC ACCT	PER BOOKS	ADJUSTMENTS	ADJUSTED	RATE	RATE AMT	ALLOC
6561	2109	60,529	2,717	63,246	0.00%	0	0
	2211	0	0	0	0.00%	0	0
	2212	117,730	(1,917)	115,813	0.00%	0	0
	2215	0	0	0	0.00%	0	0
	2220	0	0	0	0.00%	0	0
	2231	32	0	32	0.00%	0	0
	2232	130,657	2,062	132,719	0.00%	0	0
	2311	0	0	0	0.00%	0	0
	2321	0	0	0	0.00%	0	0
	2341	0	0	0	0.00%	0	0
	2351	0	0	0	0.00%	0	0
	2362	0	0	0	0.00%	0	0
	2411	2,052	0	2,052	0.00%	0	0
	2412	0	0	0	0.00%	0	0
	2421	0	0	0	0.00%	0	0
	2422	0	0	0	0.00%	0	0
	2423	255,804	2,875	258,679	0.00%	0	0
	2426	0	0	0	0.00%	0	0
	2431	0	0	0	0.00%	0	0
	2441	0	0	0	0.00%	0	0
	ACRS	0	0	0			
TOTAL		566,804	5,737	572,541	0	0	572,541
		0		0			

WEST RIVER COOPERATIVE TELEPHONE COMPANY

SHEET G

LINE 35

ALLOCATION DEVELOPED ON DEC 1999 REVENUES

	<u>RA</u>	<u>ER</u>	<u>INTER</u>	<u>LOCAL</u>	<u>TOTAL</u>
REVENUES	19,752	1,489	20,992	24,053	66,286
PERCENTAGE	<u>0.297981</u>	<u>0.022463</u>	<u>0.316688</u>	<u>0.362867</u>	<u>1.00000</u>

LINE 37

ALLOCATION BASED ON MESSAGE TOLL EXPENSE IN A/C 6623

	<u>RA</u>	<u>ER</u>	<u>INTER</u>	<u>LOCAL</u>	<u>TOTAL</u>
MSG TEL	1,439	110	1,596		3,145
PERCENTAGE	<u>0.457552</u>	<u>0.034976</u>	<u>0.507472</u>	<u>0</u>	<u>1.00000</u>

LINE 40

ALLOCATION BASED ON SWITCHED ACCESS IN A/C 6623

	<u>RA</u>	<u>ER</u>	<u>INTER</u>	<u>LOCAL</u>	<u>TOTAL</u>
SWA	-	-	-	-	-
PERCENTAGE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-</u>

LINE 41

ALLOCATION BASES ON BILLING AND COLLECTING EXPENSE IN A/C 6623

	<u>RA</u>	<u>ER</u>	<u>INTER</u>	<u>LOCAL</u>	<u>TOTAL</u>
B&C	0		0		-
PERCENTAGE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-</u>

LINE 43

ALLOCATION BASED ON MESSAGE PROCESSING (RAM) EXPENSE IN A/C 6627

	<u>RA</u>	<u>ER</u>	<u>INTER</u>	<u>LOCAL</u>	<u>TOTAL</u>
RAM	22,911	1,681	15,434		40,026
PERCENTAGE	<u>0.572403</u>	<u>0.041998</u>	<u>0.385599</u>	<u>0</u>	<u>1.00000</u>

LINE 44

ALLOCATION BASED ON OTHER B&C MSG TEL (RAB) EXPENSE IN A/C 6627

	<u>RA</u>	<u>ER</u>	<u>INTER</u>	<u>LOCAL</u>	<u>TOTAL</u>
RAB	7,273	534	4,900	18,754	31,461
PERCENTAGE	<u>0.231175</u>	<u>0.016973</u>	<u>0.155748</u>	<u>0.596103</u>	<u>1.00000</u>

LINE 45

ALLOCATION OF CABS SPLIT 50% INTERSTATE - 50% INTRASTATE
INTRASTATE ALLOCATED ON STATE MESSAGES

	<u>RA</u>	<u>ER</u>	<u>INTER</u>	<u>LOCAL</u>	<u>TOTAL</u>
MSGS	22,358	1,640			23,998
PERCENTAGE	<u>0.46583</u>	<u>0.03417</u>	<u>0</u>	<u>0</u>	<u>0.50000</u>

Account 6623
12 Month Period Ending
12/31/99

1. Balance per Books	14,079
2. AJE # 2 - TO TRANSFER TRS TO PROPER ACCOUNT	528
3. AJE # 4 - DISTRIBUTE SERVICE BUREAU CHARGES PER ANALYSIS	(37)
4.	0
5.	0
6.	0
7.	0
8. Balance Per Study	14,570
9. Check Check	0

<u>Allocation</u>	<u>Total</u> <u>Company</u>	<u>Interstate</u> <u>InterLATA</u>	<u>Interstate</u> <u>IntraLATA</u>	<u>Intrastate</u> <u>InterLATA</u>	<u>Intrastate</u> <u>IntraLATA</u>	<u>EAS</u>	<u>Local</u>
1. Total Account 6623 From Above	14,570						
2. Less Category 3 Assignment: Telcom Relay Service (TCAS Input 5, Line 17)	528	528	0	0	0	0	0
Other (TCAS Input 5, Line 18)	0	0	0	0	0	0	0
3. Total Category 1 - Local Business Office (Allocation per 6623 program) (For TCAS Input 6)	14,042						

*Sheet V
Line 211
Column D*

WEST RIVER COOPERATIVE TELEPHONE COMPANY

12/31/99

TOLL

PRIVATE LINE

EXPENSE:	CODE	STATE IntraLATA	STATE InterLATA	INTER STATE	STATE IntraLATA	STATE InterLATA	INTER STATE	OTHER	TOTAL
LOCAL	LOC							Sheet Y Line 211 Column E	10359
PRESCRIPTION	PRE			0					0
DIRECTORY ADV.	DAG				Sheet Y Line 211 Column D			0	0
PRIVATE LINE	PRI				116	0	0	0	116
MESSAGE TOLL	MSG	1439	110	1596					3145
SWITCHED ACCESS	SWA	0	0	0					0
BILL & COLLECT.	B&C	0	0	0					0
JOINT PAYSTATION	JPS	0	0	0					0
LIMITED PAYSTAT.	LPS	0	0	0					0
SUB. LINE CHG.	SLC	0	0	423	Sheet Y Line 209	Column D			423
TOTAL		1439	110	2019	116	0	0	10359	14042

NECA TRS - ASSIGN DIR TO I/S

528

ADJUSTED TOTAL - ACCOUNT 6623

14,570

12/31/99

SUMMARY SECTION

	TOTAL	STATE INTRA	STATE INTER	INTER STATE	OTHER
REV ACCT - SUBSCRIBER LINE CHARGE BILLING (RAS) <i>Sheet V LINE 209 Column B</i>	1,656			1,656	
REV ACCT - MESSAGE PROCESSING (RAM) <i>Sheet Y LINE 206 Column B</i>	40,026	22,911	1,681	15,434	
REV ACCT - OTHER BILLING & COLLECTING (RAB) - MSG TEL <i>Sheet V LINE 207 Column B</i>	31,336	7,273	534	4,900	18,629
REV ACCT - OTHER BILLING & COLLECTING (RAB) - SPL SVC <i>Sheet Y LINE 207 Column B</i>	125				125
REV ACCT - CARRIER ACCESS BILLING (RAC) <i>Sheet Y LINE 207 Column B</i>	44,239	20,609	1,511	22,119	
DIRECT ASSIGNMENT (DIR)	0	0	0	0	
BILLING AND COLLECTING (B&C)	0			0	
TOTAL	117,382	50,793	3,726	44,109	18,754
	0	0	0	0	0

VEST RIVER COOPERATIVE TELEPHONE COMPANY
12/31/99

DEVELOPMENT OF CAT 3 FACTOR

	<u>Intrastate IntRAIata</u>	<u>Intrastate IntERlata</u>	<u>Interstate</u>	<u>Total</u>
96 LOCAL SWITCHING SUPPORT FACTOR			0.533263	0.533263
UNWEIGHTED DEM ↑	0.111220	0.028841	0.296587	0.436648
INTRASTATE WEIGHTING FACTOR	2.0	2.0		
SUBTOTAL	<u>0.222440</u>	<u>0.057682</u>	<u>0.829850</u>	
REMOVE INTRASTATE PORTION TO APPLY 85% RULE	0.016001	0.004149		0.020150
TOTAL	<u><u>0.016001</u></u>	<u><u>0.004149</u></u>	<u><u>0.829850</u></u>	<u><u>0.850000</u></u>

WEST RIVER COOPERATIVE TELEPHONE COMPANY
12/31/99

DEVELOPMENT OF SPF FACTOR

	Intrastate IntRAIata	Intrastate IntERlata	Total
SLU FACTOR	0.111220	0.028841	0.140061
PHASE TOTAL STATE SPF TO 25% (BASED ON SLU)	0.198521	0.051479	0.250000

FEATURE GROUP	CI	TERM	INTRALATA DEC '98 NOV 16-DEC 15	YTD '98	ORIG	TERM	INTRALATA DEC '90 DEC 16-DEC 31	YTD '98
B	0	0	0		0	0	0	
D	147538	64868	212406	2084502	77853	15731	93584	2178086

FEATURE GROUP	ORIG	TERM	INTRALATA DEC '99 NOV 16-DEC 15	YTD '99	ORIG	TERM	INTRALATA DEC '99 DEC 16-DEC 31	YTD '99
B	0	0	0		0	0	0	
D	146912	45354	192266	2300658	74602	22643	97245	2397903

2397903

FEATURE GROUP	ORIG	TERM	INTERLATA DEC '98 NOV 16-DEC 16	YTD '98	ORIG	TERM	INTERLATA DEC '98 DEC 16-DEC 31	YTD '98	SUBTOTAL
B	5179	2746	7925		0	0	0		
D	22220	26838	49058	703658	10231	14048	24279	727877	2905963

FEATURE GROUP	ORIG	TERM	INTERLATA DEC '99 NOV 16-DEC 16	YTD '99	ORIG	TERM	INTERLATA DEC '99 DEC 16-DEC 31	YTD '99	SUBTOTAL	DIFFRNC
B	755	0	755		684	0	684			
D	23953	24507	48460	596295	10804	14025	24829	621808	3019711	113748

621808

FEATURE GROUP	ORIG	TERM	INTRALATA OCT '98	YTD '98	ORIG	TERM	INTRALATA SEPT '98	YTD '98	SUBTOTAL 1998	ORIG	TERM	INTERLATA SEPT '98	YTD '98	SUBTOTAL 1998	ORIG	TERM	INTERLATA OCT '98	YTD '98	SUBTOTAL 1998	DIFFERENCE				
B	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
D	143298	1	140210	1822964	185831	45408	201349	1718780	215037	26734	48241	316628	284285	1720	0	0	0	0	25693	26780	52432	441934	2191314	116915

FEATURE GROUP	ORIG	TERM	INTRALATA OCT '98	YTD '98	ORIG	TERM	INTRALATA SEPT '98	YTD '98	SUBTOTAL 1998	ORIG	TERM	INTERLATA OCT '98	YTD '98	SUBTOTAL 1998	ORIG	TERM	INTERLATA SEPT '98	YTD '98	SUBTOTAL 1998	DIFFERENCE				
B	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
D	143043	22	143095	1666029	140878	45357	186035	1906816	7359	3243	10602	54298	64436	2260464	607	0	0	0	24598	28270	50698	483069	2398824	148369

FEATURE GROUP	ORIG	TERM	INTRALATA NOV '98	YTD '98	ORIG	TERM	INTRALATA NOV '98	YTD '98	SUBTOTAL 1998	ORIG	TERM	INTERLATA NOV '98	YTD '98	SUBTOTAL 1998	ORIG	TERM	INTERLATA OCT '98	YTD '98	SUBTOTAL 1998	DIFFERENCE				
B	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
D	186339	39731	206087	1872056	157119	45458	202877	2108392	5565	3978	9541	52639	848916	2818711	891	0	0	0	25806	27575	53380	647080	2855472	138761

RIVER INTRASTATE MINUTES OF USE

LINE NO	ORIG	TERM	INTRALATA	YTD '98	ORIG	TERM	INTRALATA	YTD '99	ORIG	TERM	INTERLATA	YTD '98	SUBTOTAL	ORIG	TERM	INTERLATA	YTD '98	1999	SUBTOTAL	DIFFERENCE	
130680	0	10	178154	130680	150676	0	0	150676	21705	25749	47457	21705	25749	24519	0	2284	24519	24519	216092	1118036	-84829

LINE NO	ORIG	TERM	INTRALATA	YTD '98	ORIG	TERM	INTRALATA	YTD '99	ORIG	TERM	INTERLATA	YTD '98	SUBTOTAL	ORIG	TERM	INTERLATA	YTD '98	1999	SUBTOTAL	DIFFERENCE	
145048	0	10	145058	145048	143700	0	0	143700	7584	2700	10264	32761	24687	28135	0	2201	28135	28135	280143	1408528	-18119

LINE NO	ORIG	TERM	INTRALATA	YTD '98	ORIG	TERM	INTRALATA	YTD '99	ORIG	TERM	INTERLATA	YTD '98	SUBTOTAL	ORIG	TERM	INTERLATA	YTD '98	1999	SUBTOTAL	DIFFERENCE	
144288	0	9	144297	144288	146352	0	0	146352	7833	3385	11018	22730	25294	28308	0	5183	28308	28308	333138	1653268	23278

LINE NO	ORIG	TERM	INTRALATA	YTD '98	ORIG	TERM	INTRALATA	YTD '99	ORIG	TERM	INTERLATA	YTD '98	SUBTOTAL	ORIG	TERM	INTERLATA	YTD '98	1999	SUBTOTAL	DIFFERENCE	
150602	0	2	150604	1378954	152840	0	0	152840	7450	3873	11323	22862	28153	28219	0	52885	28219	28448	387852	1808291	85383

FEATURE GROUP	ORIG	TERM	INTRALATA	YTD '99	ORIG	TERM	INTRALATA	YTD '99	ORIG	TERM	INTERLATA	YTD '99	SUBTOTAL	ORIG	TERM	INTERLATA	YTD '99	SUBTOTAL	DIFFRNC	
			JAN '99				JAN '99				JAN '99					JAN '99				
			JAN 16-JAN 15				JAN 16-FEB 15				JAN 16-FEB 15					JAN 16-FEB 15				
B	0	0	0		0	0	0		0	0	0		0	0	0	0	0	0	0	0
D	191278	45245	172982	172982	17852	15752	23594	23594	20248	23781	24917	24917	24917	2442	14248	23594	23594	23594	117074	-169659

FEATURE GROUP	ORIG	TERM	INTRALATA	YTD '99	ORIG	TERM	INTRALATA	YTD '99	ORIG	TERM	INTERLATA	YTD '99	SUBTOTAL	ORIG	TERM	INTERLATA	YTD '99	SUBTOTAL	DIFFRNC	
			FEB '99				FEB '99				FEB '99		1898			FEB '99		1899		
			JAN 16-FEB 15				JAN 16-FEB 15				JAN 16-FEB 15					JAN 16-FEB 15				
B	0	0	0		0	0	0		5923	3757	9681			0	0	0				
D	147150	45245	192398	264285	156214	45438	204652	268239	21690	28032	48622	116743	478731	17145	20182	43327	66817	385053	-110878	

FEATURE GROUP	ORIG	TERM	INTRALATA	YTD '99	ORIG	TERM	INTRALATA	YTD '99	ORIG	TERM	INTERLATA	YTD '99	SUBTOTAL	ORIG	TERM	INTERLATA	YTD '99	SUBTOTAL	DIFFRNC	
			MAR '99				MAR '99				MAR '99		1859			MAR '99		1859		
			FEB 16-MAR 15				FEB 16-MAR 15				FEB 16-MAR 15					FEB 16-MAR 15				
B	0	0	0		0	0	0		0203	3888	9049			2017	0	0				
D	150254	45715	195469	580457	167838	45330	203168	601404	20244	25912	48150	158248	727306	14985	27095	42090	110914	612315	-114867	

FEATURE GROUP	ORIG	TERM	INTRALATA	YTD '99	ORIG	TERM	INTRALATA	YTD '99	ORIG	TERM	INTERLATA	YTD '99	SUBTOTAL	ORIG	TERM	INTERLATA	YTD '99	SUBTOTAL	DIFFRNC	
			APR '99				APR '99				APR '99		1990			APR '99		1999		
			MAR 16-APR 15				MAR 16-APR 15				MAR 16-APR 15					MAR 16-APR 15				
B	0	0	0		0	0	0		1088	2548	11047			1030	0	0				
D	137783	42590	200383	760840	167083	45515	212578	713982	22260	27072	49328	227223	988083	25380	32248	57814	170158	884140	-103823	

WEST RIVER INTERLATA

F	AGE	FEATURE GROUP	ORIG	TERM	INTRALATA		ORIG	TERM	INTERLATA		JANUARY SUBTOTAL	
					JAN '99	YTD '99			JAN '99	YTD '99	1999	1999
972		B	2	0	0	0	0	0	0	0		
		D	3	0	3	3	1370	1409	2779	2779	2782	2782
						3						

244	FEATURE GROUP	ORIG	TERM	INTRALATA		ORIG	TERM	INTERLATA		YTD '99	1999	1999
				JAN '99	YTD '99			JAN '99	YTD '99			
	B	0	0	0	0	0	0	0	0			
	D	21649	6713	28362	28362	2660	3739	6399	6399	34761	37543	
					28362							

375	FEATURE GROUP	ORIG	TERM	INTRALATA		ORIG	TERM	INTERLATA		YTD '99	1999	1999
				JAN '99	YTD '99			JAN '99	YTD '99			
	B	0	0	0	0	0	0	0	0			
	D	26433	5981	32414	32414	3687	4442	8129	8129	40543	78086	
					32414							

788	FEATURE GROUP	ORIG	TERM	INTRALATA		ORIG	TERM	INTERLATA		YTD '99	1999	1999
				JAN '99	YTD '99			JAN '99	YTD '99			
	B	0	0	0	0	0	0	0	0			
	D	11350	0	11350	11350	510	1487	1997	1997	13347	91433	
					11350							

797	FEATURE GROUP	ORIG	TERM	INTRALATA		ORIG	TERM	INTERLATA		YTD '99	1999	1999
				JAN '99	YTD '99			JAN '99	YTD '99			
	B	0	0	0	0	0	0	0	0			
	D	4645	44	4689	4689	574	1258	1832	1832	6521	97954	
					4689							

886	FEATURE GROUP	ORIG	TERM	INTRALATA		ORIG	TERM	INTERLATA		YTD '99	1999	1999
				JAN '99	YTD '99			JAN '99	YTD '99			
	B	0	0	0	0	0	0	0	0			
	D	13774	2992	16766	16766	641	1713	2354	2354	19120	117074	
					16766							

LINE	FEATURE GROUP	ORIG	TERM	INTRALATA		YTD '99	ORIG	TERM	INTERLATA		YTD '99	FEBRUARY SUBTOTAL	
				FEB '99	JAN 16-FEB 15				FEB '99	JAN 16-FEB 15		1999	1999
577	B	0	0	0	0		0	0	0				
	D	2	0	2		5	3135	2496	5631		8410	5633	8415

LINE	FEATURE GROUP	ORIG	TERM	INTRALATA		YTD '99	ORIG	TERM	INTERLATA		YTD '99	FEBRUARY SUBTOTAL	FEBRUARY SUBTOTAL
				FEB '99	JAN 16-FEB 15				FEB '99	JAN 16-FEB 15			
244	B	0	0	0	0		0	0	0				
	D	45330	45438	90768		119130	5896	6900	12796		19195	109197	146740

LINE	FEATURE GROUP	ORIG	TERM	INTRALATA		YTD '99	ORIG	TERM	INTERLATA		YTD '99	FEBRUARY SUBTOTAL	FEBRUARY SUBTOTAL
				FEB '99	JAN 16-FEB 15				FEB '99	JAN 16-FEB 15			
375	B	0	0	0	0		0	0	0				
	D	53642	0	53642		86056	5365	8347	13712		21841	176551	254637

LINE	FEATURE GROUP	ORIG	TERM	INTRALATA		YTD '99	ORIG	TERM	INTERLATA		YTD '99	FEBRUARY SUBTOTAL	FEBRUARY SUBTOTAL
				FEB '99	JAN 16-FEB 15				FEB '99	JAN 16-FEB 15			
788	B	0	0	0	0		0	0	0				
	D	22663	0	22663		34013	926	2823	3749		5746	202963	294396

LINE	FEATURE GROUP	ORIG	TERM	INTRALATA		YTD '99	ORIG	TERM	INTERLATA		YTD '99	FEBRUARY SUBTOTAL	FEBRUARY SUBTOTAL
				FEB '99	JAN 16-FEB 15				FEB '99	JAN 16-FEB 15			
797	B	0	0	0	0		0	0	0				
	D	10084	0	10084		14773	779	2384	3163		4995	216210	314164

LINE	FEATURE GROUP	ORIG	TERM	INTRALATA		YTD '99	ORIG	TERM	INTERLATA		YTD '99	FEBRUARY SUBTOTAL	FEBRUARY SUBTOTAL
				FEB '99	JAN 16-FEB 15				FEB '99	JAN 16-FEB 15			
866	B	0	0	0	0		0	0	0				
	D	27493	0	27493		44259	1044	3232	4276		6030	247979	365053

B 0 0
D 2 0

FEB 16-MAR 15

7

MAR '99 YTD '99
FEB 16-MAR 15

1999

SUBTOTAL
1999

0 0
2392 2786

0
5178

13588

5180

13595

244

FEATURE GROUP	ORIG	TERM	INTRALATA MAR '99 FEB 16-MAR 15	YTD '99
B	0	0	0	
D	46850	45330	92180	211310

ORIG	TERM	INTERLATA MAR '99 FEB 16-MAR 15	YTD '99	1999	1999
181	0	181			
4445	7185	11630	31006	109171	255911

375

FEATURE GROUP	ORIG	TERM	INTRALATA MAR '99 FEB 16-MAR 15	YTD '99
B	0	0	0	
D	52196	0	52196	138252

ORIG	TERM	INTERLATA MAR '99 FEB 16-MAR 15	YTD '99	1999	1999
341	0	341			
5585	8459	14044	36226	175752	430389

788

FEATURE GROUP	ORIG	TERM	INTRALATA MAR '99 FEB 16-MAR 15	YTD '99
B	0	0	0	
D	23016	0	23016	57029

ORIG	TERM	INTERLATA MAR '99 FEB 16-MAR 15	YTD '99	1999	1999
18	0	18			
676	3088	3764	9528	202550	496946

797

FEATURE GROUP	ORIG	TERM	INTRALATA MAR '99 FEB 16-MAR 15	YTD '99
B	0	0	0	
D	9081	0	9081	23854

ORIG	TERM	INTERLATA MAR '99 FEB 16-MAR 15	YTD '99	1999	1999
1477	0	1477			
805	2113	2918	9390	216028	530190

866

FEATURE GROUP	ORIG	TERM	INTRALATA MAR '99 FEB 16-MAR 15	YTD '99
B	0	0	0	
D	26693	0	26693	70952

ORIG	TERM	INTERLATA MAR '99 FEB 16-MAR 15	YTD '99	1999	1999
0	0	0			
1082	3464	4548	11176	247285	612318

973

B 0 0
D 1 0

MAR 16-APR 15

8

0 0
3287 3856

INTERLATA
APR '99 YTD '99
MAR 16-APR 15

0
7143

APRIL 1999 1999
20731 7144 20739

244

FEATURE GROUP	ORIG	TERM	INTRALATA APR '99 MAR 16-APR 15	YTD '99
B	0	0	0	
D	49654	45515	95169	306479

ORIG	TERM	INTERLATA APR '99 MAR 16-APR 15	YTD '99		
0	0	0			
7258	7742	15000	46006	117313	373224

375

FEATURE GROUP	ORIG	TERM	INTRALATA APR '99 MAR 16-APR 15	YTD '99
B	0	0	0	
D	53821	0	53821	192073

ORIG	TERM	INTERLATA APR '99 MAR 16-APR 15	YTD '99		
0	0	0			
11133	9472	20605	56831	191739	622128

788

FEATURE GROUP	ORIG	TERM	INTRALATA APR '99 MAR 16-APR 15	YTD '99
B	0	0	0	
D	25466	0	25466	82495

ORIG	TERM	INTERLATA APR '99 MAR 16-APR 15	YTD '99		
0	0	0			
1194	3524	4718	14246	221923	718869

797

FEATURE GROUP	ORIG	TERM	INTRALATA APR '99 MAR 16-APR 15	YTD '99
B	0	0	0	
D	9062	0	9062	32916

ORIG	TERM	INTERLATA APR '99 MAR 16-APR 15	YTD '99		
1630	0	1630			
1072	2302	3374	14394	235989	766179

866

FEATURE GROUP	ORIG	TERM	INTRALATA APR '99 MAR 16-APR 15	YTD '99
B	0	0	0	
D	29059	0	29059	100011

ORIG	TERM	INTERLATA APR '99 MAR 16-APR 15	YTD '99		
0	0	0			
1422	5352	6774	17950	271822	884140

979

B
D0
00
0

APR 16-MAY 15

0
5

14

0
26800
3541

APR 16-MAY 15

0
5221

26952

8227

26966

244	FEATURE GROUP	ORIG	TERM	INTRALATA		YTD '99
				MAY '99	APR 16-MAY 15	
	B	0	0	0		
	D	44967	45378	90345		396824

	ORIG	TERM	INTERLATA		YTD '99
			MAY '99	APR 16-MAY 15	
	394	0	394		
	6850	7127	13977		60377 110943 484167

375	FEATURE GROUP	ORIG	TERM	INTRALATA		YTD '99
				MAY '99	APR 16-MAY 15	
	B	0	0	0		
	D	48275	0	48275		240348

	ORIG	TERM	INTERLATA		YTD '99
			MAY '99	APR 16-MAY 15	
	461	0	461		
	10735	8713	19448		76740 179127 801255

788	FEATURE GROUP	ORIG	TERM	INTRALATA		YTD '99
				MAY '99	APR 16-MAY 15	
	B	0	0	0		
	D	24863	0	24863		107358

	ORIG	TERM	INTERLATA		YTD '99
			MAY '99	APR 16-MAY 15	
	0	0	0		
	916	3173	4089		18335 208079 926948

797	FEATURE GROUP	ORIG	TERM	INTRALATA		YTD '99
				MAY '99	APR 16-MAY 15	
	B	0	0	0		
	D	7822	0	7822		40738

	ORIG	TERM	INTERLATA		YTD '99
			MAY '99	APR 16-MAY 15	
	1429	0	1429		
	1460	2227	3687		19510 221017 987196

868	FEATURE GROUP	ORIG	TERM	INTRALATA		YTD '99
				MAY '99	APR 16-MAY 15	
	B	0	0	0		
	D	27743	0	27743		127754

	ORIG	TERM	INTERLATA		YTD '99
			MAY '99	APR 16-MAY 15	
	0	0	0		
	1978	4160	6138		24083 254898 1139038

973	FEATURE GROUP	ORIG	TERM	INTRALATA		ORIG	TERM	INTERLATA		JUNE 1999	SUBTOTAL 1999	
				JUN '99	YTD '99			JUN '99	YTD '99			
				MAY 16-JUN 15				MAY 16-JUN 15				
	B	0	0	0		0	0	0				
	D	7	0	7		3018	2958	5976		32928	5983	32948
					21							

244	FEATURE GROUP	ORIG	TERM	INTRALATA		ORIG	TERM	INTERLATA		JUNE 1999	SUBTOTAL 1999	
				JUN '99	YTD '99			JUN '99	YTD '99			
				MAY 16-JUN 15				MAY 16-JUN 15				
	B	0	0	0		0	0	0				
	D	42530	55564	98094		7049	6750	13799		74176	117876	602043
					494918							

375	FEATURE GROUP	ORIG	TERM	INTRALATA		ORIG	TERM	INTERLATA		JUNE 1999	SUBTOTAL 1999	
				JUN '99	YTD '99			JUN '99	YTD '99			
				MAY 16-JUN 15				MAY 16-JUN 15				
	B	0	0	0		0	0	0				
	D	43507	10257	53764		11730	8109	19839		96579	191479	992734
					294112							

788	FEATURE GROUP	ORIG	TERM	INTRALATA		ORIG	TERM	INTERLATA		JUNE 1999	SUBTOTAL 1999	
				JUN '99	YTD '99			JUN '99	YTD '99			
				MAY 16-JUN 15				MAY 16-JUN 15				
	B	0	0	0		0	0	0				
	D	22685	0	22685		1124	3498	4622		22957	218786	1145734
					130043							

797	FEATURE GROUP	ORIG	TERM	INTRALATA		ORIG	TERM	INTERLATA		JUNE 1999	SUBTOTAL 1999	
				JUN '99	YTD '99			JUN '99	YTD '99			
				MAY 16-JUN 15				MAY 16-JUN 15				
	B	0	0	0		0	0	0				
	D	10261	5	10266		2634	2181	4815		24325	233867	1221063
					51004							

866	FEATURE GROUP	ORIG	TERM	INTRALATA		ORIG	TERM	INTERLATA		JUNE 1999	SUBTOTAL 1999	
				JUN '99	YTD '99			JUN '99	YTD '99			
				MAY 16-JUN 15				MAY 16-JUN 15				
	B	0	0	0		0	0	0				
	D	24716	5817	30533		1781	3309	5090		29178	269490	1408528
					158287							

BY	FE	FEATURE GROUP	ORIG	TERM	INTRALATA JUL '99 JUN 16-JUL 15	YTD '99	ORIG	TERM	INTERLATA JUL '99 JUN 16-JUL 15	YTD '99	JULY 1999	SUBTOTAL 1999
872		B	0	0	0		0	0	0			
		D	5	0	5	26	3013	2770	5783	38711	5788	38737

244	FEATURE GROUP	ORIG	TERM	INTRALATA JUL '99 JUN 16-JUL 15	YTD '99	ORIG	TERM	INTERLATA JUL '99 JUN 16-JUL 15	YTD '99			
	B	0	0	0		0	0	0				
	D	40754	45390	86144	581062	7117	6600	13717	87893	105649	707692	

375	FEATURE GROUP	ORIG	TERM	INTRALATA JUL '99 JUN 16-JUL 15	YTD '99	ORIG	TERM	INTERLATA JUL '99 JUN 16-JUL 15	YTD '99			
	B	0	0	0		0	0	0				
	D	48822	0	48822	342934	11233	7716	18949	115528	173420	1166154	

758	FEATURE GROUP	ORIG	TERM	INTRALATA JUL '99 JUN 16-JUL 15	YTD '99	ORIG	TERM	INTERLATA JUL '99 JUN 16-JUL 15	YTD '99			
	B	0	0	0		0	0	0				
	D	23445	0	23445	163488	1315	3320	4635	27592	201500	1347234	

797	FEATURE GROUP	ORIG	TERM	INTRALATA JUL '99 JUN 16-JUL 15	YTD '99	ORIG	TERM	INTERLATA JUL '99 JUN 16-JUL 15	YTD '99			
	B	0	0	0		1157	0	1157				
	D	8797	0	8797	59801	1692	1930	3622	29104	215076	1436159	

860	FEATURE GROUP	ORIG	TERM	INTRALATA JUL '99 JUN 16-JUL 15	YTD '99	ORIG	TERM	INTERLATA JUL '99 JUN 16-JUL 15	YTD '99			
	B	0	0	0		0	0	0				
	D	24529	0	24529	182816	1938	3194	5132	34310	244737	1853265	

972	GROUP			AUG '99	YTD '99	ORIG	TERM	INTERLATA	YTD '99	AUGUST	SUBTOTAL
	B	0	0	JUL 16-AUG 15				AUG '99	1999	1999	
	D	6	0	5	32	3367	3113	JUL 16-AUG 15	6480	45192	45224

244	FEATURE GROUP			ORIG	TERM	INTRALATA	YTD '99	ORIG	TERM	INTERLATA	YTD '99	AUGUST	SUBTOTAL
	B	0	0			AUG '99				AUG '99		1999	1999
	D	44439	45472			JUL 16-AUG 15	670973	484	0	JUL 16-AUG 15	484	101911	818108
								7258	6276		13534	110418	818108

375	FEATURE GROUP			ORIG	TERM	INTRALATA	YTD '99	ORIG	TERM	INTERLATA	YTD '99	AUGUST	SUBTOTAL
	B	0	0			AUG '99				AUG '99		1999	1999
	D	48319	0			JUL 16-AUG 15	391253	319	0	JUL 16-AUG 15	319	135157	1344518
								11160	8150		19310	178364	1344518

768	FEATURE GROUP			ORIG	TERM	INTRALATA	YTD '99	ORIG	TERM	INTERLATA	YTD '99	AUGUST	SUBTOTAL
	B	0	0			AUG '99				AUG '99		1999	1999
	D	25132	0			JUL 16-AUG 15	178620	7	0	JUL 16-AUG 15	7	31803	1554941
								1049	3155		4204	207707	1554941

797	FEATURE GROUP			ORIG	TERM	INTRALATA	YTD '99	ORIG	TERM	INTERLATA	YTD '99	AUGUST	SUBTOTAL
	B	0	0			AUG '99				AUG '99		1999	1999
	D	8582	0			JUL 16-AUG 15	68383	1231	0	JUL 16-AUG 15	1231	33992	1857316
								1453	2204		3657	221177	1857316

866	FEATURE GROUP			ORIG	TERM	INTRALATA	YTD '99	ORIG	TERM	INTERLATA	YTD '99	AUGUST	SUBTOTAL
	B	0	0			AUG '99				AUG '99		1999	1999
	D	26382	0			JUL 16-AUG 15	209178	7	0	JUL 16-AUG 15	7	39797	1906291
								1932	3548		5480	253026	1906291

RANGE	FEATURE GROUP	ORIG	TERM	INTRALATA		YTD '99	ORIG	TERM	INTERLATA		YTD '99	SEPTEMBER		SUBTOTAL
				SEPT '99	AUG 16-SEPT 15				SEPT '99	AUG 16-SEPT 15		1999	1999	
871	B	0	0	0	0		0	0	0					
	D	17	0	17		49	3441	2853	6294		51486	6311	51535	

RANGE	FEATURE GROUP	ORIG	TERM	INTRALATA		YTD '99	ORIG	TERM	INTERLATA		YTD '99	SEPTEMBER	SUBTOTAL
				SEPT '99	AUG 16-SEPT 15				SEPT '99	AUG 16-SEPT 15			
244	B	0	0	0			0	0	0				
	D	46776	45408	92184		763157	7229	6579	13808		115719	112303	930411

RANGE	FEATURE GROUP	ORIG	TERM	INTRALATA		YTD '99	ORIG	TERM	INTERLATA		YTD '99	SEPTEMBER	SUBTOTAL
				SEPT '99	AUG 16-SEPT 15				SEPT '99	AUG 16-SEPT 15			
375	B	0	0	0			63	0	63				
	D	49468	0	49468		440721	10538	8410	18948		154168	180782	1525300

RANGE	FEATURE GROUP	ORIG	TERM	INTRALATA		YTD '99	ORIG	TERM	INTERLATA		YTD '99	SEPTEMBER	SUBTOTAL
				SEPT '99	AUG 16-SEPT 15				SEPT '99	AUG 16-SEPT 15			
788	B	0	0	0			0	0	0				
	D	26333	0	26333		204953	1245	3403	4648		36451	211763	1766704

RANGE	FEATURE GROUP	ORIG	TERM	INTRALATA		YTD '99	ORIG	TERM	INTERLATA		YTD '99	SEPTEMBER	SUBTOTAL
				SEPT '99	AUG 16-SEPT 15				SEPT '99	AUG 16-SEPT 15			
797	B	0	0	0			1167	0	1167				
	D	8332	0	8332		76715	1247	2140	3387		38546	224649	1881965

RANGE	FEATURE GROUP	ORIG	TERM	INTRALATA		YTD '99	ORIG	TERM	INTERLATA		YTD '99	SEPTEMBER	SUBTOTAL
				AUG '99	JUL 16-AUG 15				AUG '99	JUL 16-AUG 15			
886	B	0	0	0			0	0	0				
	D	25007	0	25007		234185	1992	3375	5367		45184	253023	2161314

LINE	FEATURE GROUP	ORIG	TERM	INTRALATA OCT '99 SEPT 16-OCT 15	YTD '99	ORIG	TERM	INTERLATA OCT '99 SEPT 16-OCT 15	YTD '99	OCTOBER 1999	SUBTOTAL 1999
	B	0	0	0		0	0	0			
	D	11	0	11	60	3283	3048	6331	57817	6342	57877

LINE	FEATURE GROUP	ORIG	TERM	INTRALATA OCT '99 SEPT 16-OCT 15	YTD '99	ORIG	TERM	INTERLATA OCT '99 SEPT 16-OCT 15	YTD '99	OCTOBER 1999	SUBTOTAL 1999
244	B	0	0	0		0	0	0			
	D	40230	45357	85587	848744	6607	6885	13492	129211	105421	1035832

LINE	FEATURE GROUP	ORIG	TERM	INTRALATA OCT '99 SEPT 16-OCT 15	YTD '99	ORIG	TERM	INTERLATA OCT '99 SEPT 16-OCT 15	YTD '99	OCTOBER 1999	SUBTOTAL 1999
375	B	0	0	0		0	0	0			
	D	45473	0	45473	486194	10105	8211	18316	172484	189210	1694510

LINE	FEATURE GROUP	ORIG	TERM	INTRALATA OCT '99 SEPT 16-OCT 15	YTD '99	ORIG	TERM	INTERLATA OCT '99 SEPT 16-OCT 15	YTD '99	OCTOBER 1999	SUBTOTAL 1999
788	B	0	0	0		0	0	0			
	D	23345	0	23345	228298	945	3051	3996	40447	196551	1963255

LINE	FEATURE GROUP	ORIG	TERM	INTRALATA OCT '99 SEPT 16-OCT 15	YTD '99	ORIG	TERM	INTERLATA OCT '99 SEPT 16-OCT 15	YTD '99	OCTOBER 1999	SUBTOTAL 1999
797	B	0	0	0		0	0	0			
	D	8520	0	8520	85235	2155	2055	4210	42756	209281	2091246

LINE	FEATURE GROUP	ORIG	TERM	INTRALATA OCT '99 SEPT 16-OCT 15	YTD '99	ORIG	TERM	INTERLATA OCT '99 SEPT 16-OCT 15	YTD '99	OCTOBER 1999	SUBTOTAL 1999
856	B	0	0	0		0	0	0			
	D	23090	0	23090	257284	2110	3020	5130	50294	237510	2398824

WEST RIVER INTRASTAT MINUTES OF USE

RANGE	FEATURE GROUP	ORIG	TERM	INTRALATA		ORIG	TERM	INTERLATA		NOVEMBER 1999	SUBTOTAL 1999	
				NOV '99	YTD '99			NOV '99	YTD '99			
877	B	0	0	0		0	0	0				
	D	1	0	1	61	3822	3366	7188		65095	7189	65066

RANGE	FEATURE GROUP	ORIG	TERM	INTRALATA		ORIG	TERM	INTERLATA		NOVEMBER 1999	SUBTOTAL 1999	
				NOV '99	YTD '99			NOV '99	YTD '99			
244	B	0	0	0		2	0	2				
	D	41131	45458	86589	935333	6883	6394	13277		142490	107057	1142889

RANGE	FEATURE GROUP	ORIG	TERM	INTRALATA		ORIG	TERM	INTERLATA		NOVEMBER 1999	SUBTOTAL 1999	
				NOV '99	YTD '99			NOV '99	YTD '99			
375	B	0	0	0		49	0	49				
	D	52723	0	52723	538917	10537	8490	19027		191560	178856	1873366

RANGE	FEATURE GROUP	ORIG	TERM	INTRALATA		ORIG	TERM	INTERLATA		NOVEMBER 1999	SUBTOTAL 1999	
				NOV '99	YTD '99			NOV '99	YTD '99			
788	B	0	0	0		9	0	9				
	D	28008	0	28008	256306	1087	3546	4613		46089	211486	2174741

RANGE	FEATURE GROUP	ORIG	TERM	INTRALATA		ORIG	TERM	INTERLATA		NOVEMBER 1999	SUBTOTAL 1999	
				NOV '99	YTD '99			NOV '99	YTD '99			
797	B	0	0	0		631	0	631				
	D	9280	0	9280	94515	1475	2236	3711		47098	225108	2316354

RANGE	FEATURE GROUP	ORIG	TERM	INTRALATA		ORIG	TERM	INTERLATA		NOVEMBER 1999	SUBTOTAL 1999
				NOV '99	YTD '99			NOV '99	YTD '99		
866	B	0	0	0		0	0	0			
	D	25976	0	25976		0	0	0			

WEST RIVER INTRASTAT MINUTES OF USE

LINE	ANSE	FEATURE GROUP	ORIG	TERM	INTRALATA		ORIG	TERM	INTERLATA		DECEMBER	SUBTOTAL	
					DEC '99	YTD '99			DEC '99	YTD '99			1999
972													
		B	0	0	0		0	0	0				
		D	5	0	5		3241	2550	5721		70796	5796	70862
						56							
244													
		B	0	0	0		4	0	4				
		D	42137	45354	87491		7113	6215	13328		155822	106619	1249506
						1022824							
376													
		B	0	0	0		0	0	0				
		D	47043	0	47043		9208	7591	16799		208359	170461	2043827
						585960							
788													
		B	0	0	0		0	0	0				
		D	24454	0	24454		1169	3409	4578		49647	199493	2374234
						280760							
797													
		B	0	0	0		751	0	751				
		D	8523	0	8523		1510	1759	3269		51118	212036	2528390
						103038							
866													
		B	0	0	0		0	0	0				
		D	24750	0	24750		1712	2983	4695		60553	241481	2896953
						308010							

EX	PGE	FEATURE GROUP	ORIG	TERM	INTRALATA DEC '99 DEC 16-DEC 31	YTD '99	ORIG	TERM	INTERLATA DEC '99 DEC 16-DEC 31	YTD '99	DECEMBER 1999	SUBTOTAL 1999
572		B	0	0	0		0	0	0			
		D	1	0	1	67	1448	1544	2992	73788	2993	73855

244	FEATURE GROUP	ORIG	TERM	INTRALATA DEC '99 DEC 16-DEC 31	YTD '99	ORIG	TERM	INTERLATA DEC '99 DEC 16-DEC 31	YTD '99			
	B	0	0	0		1	0	1				
	D	21524	22643	44167	1066991	2694	3510	6204	162027	53365	1302873	

375	FEATURE GROUP	ORIG	TERM	INTRALATA DEC '99 DEC 16-DEC 31	YTD '99	ORIG	TERM	INTERLATA DEC '99 DEC 16-DEC 31	YTD '99			
	B	0	0	0		3	0	3				
	D	24444	0	24444	610404	4404	4087	8491	216853	86303	2130130	

788	FEATURE GROUP	ORIG	TERM	INTRALATA DEC '99 DEC 16-DEC 31	YTD '99	ORIG	TERM	INTERLATA DEC '99 DEC 16-DEC 31	YTD '99			
	B	0	0	0		0	0	0				
	D	12219	0	12219	292979	576	1956	2532	52179	101054	2475288	

797	FEATURE GROUP	ORIG	TERM	INTRALATA DEC '99 DEC 16-DEC 31	YTD '99	ORIG	TERM	INTERLATA DEC '99 DEC 16-DEC 31	YTD '99			
	B	0	0	0		680	0	680				
	D	4381	0	4381	107419	691	988	1679	53477	107794	2635184	

688	FEATURE GROUP	ORIG	TERM	INTRALATA DEC '99 DEC 16-DEC 31	YTD '99	ORIG	TERM	INTERLATA DEC '99 DEC 16-DEC 31	YTD '99			
	B	0	0	0		0	0	0				
	D	12033	0	12033	320043	993	1938	2931	63484	122758	3019711	

South Dakota Public Utilities Commission
WEEKLY FILINGS
For the Period of May 25, 2000 through May 31, 2000

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

Phone: 605-773-3705 Fax: 605-773-3809

CONSUMER COMPLAINT

CT00-075 In the Matter of the Complaint filed by Joyce Urlacher, Salem, South Dakota, against AT&T Communications of the Midwest, Inc. Regarding Continued Services and Charges at High Rates after Long Distance Services were Switched to Another Carrier.

The complainant alleges that she requested her long distance services with AT&T to be discontinued on October 19, 1999. Her rate plan was discontinued, however, she continued to be billed for toll calls at higher rates. AT&T cancelled services on February 2, 2000. Ms. Urlacher has not received adjustments or credits for the higher rates. Ms. Urlacher also alleges poor customer service from AT&T. The complainant is seeking \$1000.00 because AT&T continued to charge her against her wishes and at excessive rates.

Staff Analyst: Charlene Lund
Staff Attorney: Camron Hoseck
Date Docketed: 05/25/00
Intervention Deadline: NA

CT00-076 In the Matter of the Complaint filed by Evelyn Bultsma, Sioux Falls, South Dakota, against Excel Telecommunications, Inc. Regarding Unauthorized Switching of Services.

The Complainant claims that she was billed by Excel Communications without authorization. She is seeking \$1000 as compensation.

Staff Analyst: Leni Healy
Staff Attorney: Karen E. Cremer
Dated Filed: 05/25/00
Intervention Deadline: NA

CT00-077 In the Matter of the Complaint filed by Evelyn Bultsma, Sioux Falls, South Dakota, against Telco Billing, Inc. Regarding Unauthorized Switching of Services.

The Complainant claims that she was billed by Telco Billing, Inc. without authorization. She is seeking \$1000 as compensation.

Staff Analyst: Leni Healy
Staff Attorney: Karen E. Cremer

Date Filed: 05/25/00
Intervention Deadline: NA

CT00-078 In the Matter of the Complaint filed by Mark and Sue Cichos, Pierre, South Dakota, against Qwest Communications, Inc., Webnet Com, Inc. and ILD Teleservices, Inc. Regarding Unauthorized Switching of Services.

The Complainants allege that their long distance service was switched without their authorization. The Complainants are seeking compensation for the violations.

Staff Analyst: Leni Healy
Staff Attorney: Camron Hoseck
Date Filed: 05/30/00
Intervention Deadline: NA

ELECTRIC

EL00-019 In the Matter of the Filing by Northern States Power Company for Approval of its Revised Rate Sheets for its Occasional Delivery Energy Service and Time of Delivery Energy Service.

Northern States Power Company has filed for Commission approval revised rate sheets for the Occasional Delivery Energy Service and Time of Delivery Energy Service. The proposed Occasional Delivery Energy Service rate sheet is revised to reflect a five cents per month increase in the metering charge and a 0.3 cents per kWh increase in energy payment. The proposed Time of Delivery Energy Service rate sheet is revised to reflect a fifty cents per month increase in the metering charge. Energy and capacity payments have also been revised to reflect the Company's 2000 avoided costs projection.

Staff Analyst: Michele Farris
Staff Attorney: Karen E. Cremer
Date Docketed: 05/31/00
Intervention Deadline: 06/16/00

TELECOMMUNICATIONS

TC00-085 In the Matter of the Application of Midco Communications, Inc. and Sioux Falls Cable Television to Transfer their Respective Certificates of Authority to Midcontinent Communications.

On May 26, 2000, Midco Communications, Inc. and Sioux Falls Cable Television filed an application to transfer their respective certificates of authority to provide interexchange and local exchange telecommunication services to Midcontinent Communications, the applicants' parent company. Midcontinent Communications will be a South Dakota general partnership owned equally by Midcontinent and AT&T&S.

Staff Analyst: Keith Senger
Staff Attorney: Camron Hoseck
Date Docketed: 05/26/00
Intervention Deadline: 06/16/00

TC00-086 In the Matter of the Establishment of Switched Access Revenue Requirement for West River Cooperative Telephone Company.

West River Cooperative Telephone Company, Bison, SD, 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.

Staff Analyst: Harlan Best
Staff Attorney: Karen E. Cremer
Date Filed: 05/30/00
Intervention Deadline: 06/16/00

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You may subscribe or unsubscribe to the PUC mailing lists at <http://www.state.sd.us/puc/>

**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 WEST RIVER)	
COOPERATIVE TELEPHONE COMPANY)	TC00-086

On May 30, 2000, West River Cooperative Telephone Company (West River) filed for approval by the Public Utilities Commission (Commission) its 1999 Intrastate Switched Access Cost Study.

On June 1, 2000, the Commission electronically transmitted notice of the filing and the intervention deadline of June 16, 2000, 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 June 20, 2000, at its regularly scheduled meeting, the Commission, pursuant to SDCL 49-31-12.6, unanimously voted to assess West River a filing fee as requested by the Executive Director up to the statutory limit of \$100,000. It is therefore

ORDERED, that West River shall deposit in the SDPUC regulatory assessment fee fund an amount as requested by the Executive Director up to the statutory limit of \$100,000, with an initial deposit of \$3,000.

Dated at Pierre, South Dakota, this 28th day of June, 2000.

CERTIFICATE OF SERVICE
The undersigned hereby certifies that this document has been served today upon all parties of record in this docket, as listed on the docket service list, by facsimile or by first class mail, in properly addressed envelopes, with charges prepaid thereon.
By: <u>Melaine Kelbo</u>
Date: <u>6/29/00</u>
(OFFICIAL SEAL)

BY ORDER OF THE COMMISSION:

James A. Burg
JAMES A. BURG, Chairman

Pam Nelson
PAM NELSON, Commissioner

Laska Schoenfelder
LASKA SCHOENFELDER, Commissioner

MEMORANDUM TO COMMISSIONERS BURG, NELSON AND SCHOENFELDER

FROM: Harlan Best

RE: West River Cooperative Telephone Company, Bison, SD
Switched Access Revenue Requirement, TC00-086

DATE: August 31, 2000

West River Cooperative Telephone Company (West River) filed an Intrastate Switched Access Cost Study pursuant to the administrative rules on May 30, 2000, based on the twelve months ended December 31, 1999. The cost study submitted by West River developed a revenue requirement of \$360,459. West River's access minutes of use for 1999 was 3,019,711. West River is a member of the Local Exchange Carrier Association (LECA). As a member of LECA, West River's revenue requirement and access minutes of use are part of the total revenue requirement and total access minutes of use used in the determination of the Carrier Common Line, Local Switching, and Common Transport rate elements for LECA.

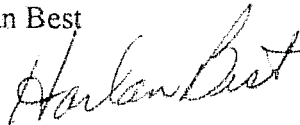
On June 1, 2000, the Commission electronically transmitted notice of the filing and the intervention deadline of June 16, 2000, to interested individuals and entities. No interventions were received by the Commission.

On June 28, 2000, the Commission ordered West River to deposit an initial assessment in the SDPUC regulatory fee fund and to deposit any additional amounts as required by the executive director. (Sue Cichos should be contacted with any questions regarding the assessments.)

Staff requested supporting information from West River on May 31 and June 20, 2000. Staff data requests were responded to by West River in a timely manner. Staff reviewed external auditor reports for 1998 and 1999, supporting documentation for adjustments that were proposed by West River in the cost study, the 1999 general ledger, access minutes of use, and traffic factor support.

Staff has reviewed West River's cost study filing and all of the data responses submitted by West River and would recommend that the Intrastate Switched Access Cost Study for West River be adjusted for the exclusion of contributions and donations in the amount of \$5,454. If this recommendation is accepted by the Commissioners the Intrastate Switched Access Cost Study revenue requirement for West River is reduced by \$942 to \$359,517. West River has agreed to Staff's recommendations.

Respectively submitted: Harlan Best

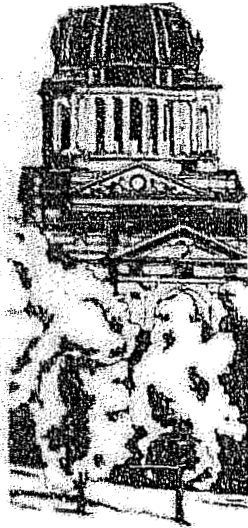


cc Gordon K. Dauchy, John Staurulakis Inc

South Dakota
Public Utilities Commission



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



October 18, 2000

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

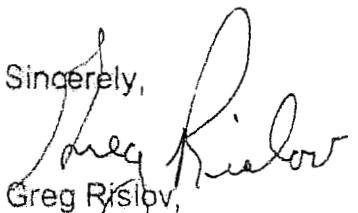
RE: Independent Telecommunications Companies Switched Access Dockets

Dear Ms. Cremer:

The below-listed dockets are filings made before the South Dakota Public Utilities Commission for authorized changes in switched access rates:

1. TC00-081
2. TC00-086
3. TC00-087
4. TC00-094
5. TC00-095
6. TC00-101
7. TC00-102
8. TC00-106

In each docket Commission staff has or will request additional material necessary to evaluate the appropriateness of the filings. Commission advisory staff is with this letter requesting Commission staff to provide one copy of the material, which is also termed "Responses to Staff Data Requests," to me as a representative of the Commission advisory staff.

Sincerely,

Greg Rislov,
Commission Advisor

xc: Rolayne Wiest, Commission Counsel
Harlan Best, Commission Staff

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 Website
www.state.sd.us/puc/

Jas Burg
Chairman
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Commissioner

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Executive Director

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Devy Jacobson
Jennifer Kirk
Bob Knadle
Dolaine Kolbo
Charlene Lund
Gregory A. Rislov
Keith Senger
Rolayne Ailsa Wiest

Wendel Aanerud, TELEC Consulting Resources, Inc.

E-mail: Don Lee, Martin & Associates
Gordon K. Dauchy, John Staurulakis, Inc.

**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 WEST RIVER)	
COOPERATIVE TELEPHONE COMPANY)	TC00-086

On May 30, 2000, West River Cooperative Telephone Company (West River) filed for approval by the Public Utilities Commission (Commission) its 1999 Intrastate Switched Access Cost Study.

On June 1, 2000, the Commission electronically transmitted notice of the filing and the intervention deadline of June 16, 2000, to interested individuals and entities. On June 20, 2000, the Commission voted to assess a filing fee as requested by the Executive Director up to the statutory limit of \$100,000. Staff filed a memorandum on August 31, 2000, with the concurrence of the company, setting forth a recommended revenue requirement and minutes of use. The Commission considered this matter at its November 30, 2000, 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 West River's filing, the Commission found that the revenue requirement and minutes of use as depicted in Staff's memorandum were fair and reasonable and should be approved. As the Commission's final decision in this matter, it is therefore

ORDERED, that West River'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 TC00-102.)

Dated at Pierre, South Dakota, this 7th day of December, 2000.

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	<i>Melaine Kalbo</i>
Date	<i>12/7/00</i>
(OFFICIAL SEAL)	

BY ORDER OF THE COMMISSION:

James A. Burg

JAMES A. BURG, Chairman

Pam Nelson

PAM NELSON, Commissioner

Laska Schoenfelder

LASKA SCHOENFELDER, Commissioner