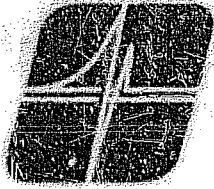


TC000-101



Martin & Associates, Inc

Engineering. Consulting. Computer Solutions.

June 23, 2000

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

RECEIVED

JUN 26 2000

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

Ref: SD 5988 - 1.7
1999 Switched Access Filing

Dear Mr. Bullard:

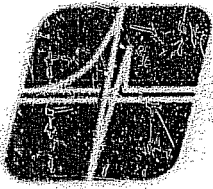
On behalf of the Vivian Telephone Company, enclosed is their 1999 Intrastate Switched Access Separations Study, pursuant to the rules established by the Commission.

The following documentation is included in the study:

1. Five (5) copies of the PUC Summary Forms
2. One (1) original and four (4) copies of the Cost Study Certification Form
3. One (1) copy of the program disk

and three (3) copies of the following backup (to be treated as proprietary):

4. Audit Report as of 12/31/99 and 12/31/98
5. 1999,12 Summary Trial Balance (12/31/99 Book Balances including Audit Journal Entries)
6. Trial Balance Worksheet for Year Ending 12/31/99
7. Reclassification Entries, Known and Measurable Changes Entries, and Nonregulated Removal Worksheets
8. Direct Assignment Worksheets
9. Known and Measurable Changes Detail
10. Account Code 6212.0004, Digital Expense-Other
11. Account Code 6232.0404, Circuit Equipment Expense-Other
12. Account Code 6540.0004, Access Expense
13. Account Code 6560, Depreciation Expense
14. Account Code 6610, Marketing Expense
15. Account Code 6621, Call Completion Services Expense
16. Account Code 6622, Number Services Expense
17. Account Code 6623, Customer Services Expense with Separations Backup



Martin & Associates, Inc

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June 23, 2000

Page 2 of 2

18. Account Code 6710, Executive and Planning Expense
19. Account Code 6720, General and Administrative Expense
20. Account Code 7370.1, Special Charges
21. Land and Building Investment Worksheets
22. Central Office Equipment Worksheets
23. Outside Plant worksheets and Maps
24. Annual Traffic Worksheets
25. Access Minutes of Use Summary by Month
26. AMOU Summary by Host/SSO Office
27. Supporting Data For "Exchange" Traffic Volumes for Acquired Exchanges
28. Supporting Data For the WDEM "1997 Additive"
29. Annual Peg Counts by Exchange
30. Supporting Data For Custer, Mission, and Springfield Exchange Holding Time Studies and TATR Factors

The Intrastate Switched Access revenue requirement has been forwarded to the Local Exchange Carrier Association (LECA). The LECA Access Tariff, with which they concur, will include Vivian Telephone Company's revenue requirement in the development of the LECA Access Tariff rates.

If you have any questions or comments, please feel free to contact me at 605-995-2573.

Sincerely,
Martin and Associates, Inc.

Don Lee
Don Lee by *DLS*

DLS/bkk

attachments: Summary Forms (5)
Program Disk (1)
Access Study Backup (3)

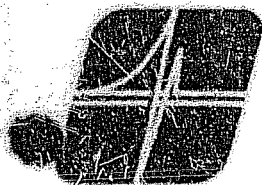
cc: Jack Brown - Manager, w/o encl.
Tim Dupic - VP-Regulatory Affairs, w/o encl.

1999 Intrastate Cost Study

for

**Vivian Telephone Company
PO Box 411
Wall, South Dakota 57790**

Prepared by:
Martin and Associates, Inc.
1515 North Sanborn Boulevard
Mitchell, South Dakota 57301-1021
(605) 996-9646



Martin & Associates, Inc

Engineering. Consulting. Computer Solutions.

I am Don Lee. I hereby certify that I have overall responsibility for the preparation of all data in the attached 1999 Intrastate Switched Access filing for

Vivian Telephone Company

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

Date:

6-17-00

Certifying Signature:

Don Lee

Name:

Don Lee

Title:

Director of Settlements

CONTINUATION

1 -

Vivian Telephone Company

***** FCC PART 69 *****										
Intrastate Toll Revenue Requirement Summary										
	Part 36 Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
INTRALATA:										
15	Net Investment	\$9,218,354	J13	\$4,992,655	\$1,994,617	\$0	\$1,755,658	\$0	\$475,425	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	\$921,835		\$499,265	\$199,462	\$0	\$175,566	\$0	\$47,542	O.K.
19	Return Adjustments	0	J18-20	0	0	0	0	0	0	O.K.
20										
21	Net Return on Rate Base	\$921,835		\$499,265	\$199,462	\$0	\$175,566	\$0	\$47,542	O.K.
22	Income Taxes	474,885	J31-32	257,197	102,753	0	90,443	0	24,492	O.K.
23	Expenses and Other Taxes	2,780,905	J33-35, 40	1,060,375	774,723	6	734,899	107,342	103,560	O.K.
24										
25	Total IntraLATA Rev. Req.	\$4,177,626		\$1,816,838	\$1,076,938	\$6	\$1,000,907	\$107,342	\$175,594	O.K.
26										
27										
28										
29	INTERLATA:									
30										
31	Net Investment	\$0	P13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
32	Rate of Return	10.00%		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	
33										
34	Return on Rate Base	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35	Return Adjustments	0	P18-20	0	0	0	0	0	0	O.K.
36										
37	Net Return on Rate Base	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
38	Income Taxes	0	P31-32	0	0	0	0	0	0	O.K.
39	Expenses and Other Taxes	0	P33-35, 40	0	0	0	0	0	0	O.K.
40										
41	Total InterLATA Rev. Req.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
42										
43										
44										
45	TOTAL INTRASTATE REV. REQ.	\$4,177,626		\$1,816,838	\$1,076,938	\$6	\$1,000,907	\$107,342	\$175,594	
	ACCESS ELEMENT MINUTES OF USE			50,984,890	50,984,890	50,984,890	50,984,890			
	ACCESS RATE PER MINUTE	\$0.076389		\$0.035635	\$0.021123		\$0.019631			

Vivian Telephone Company

		Intrastate								
***** FCC PART 36 ***** Revenue Requirement Summary		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(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%	
14	Federal Income Tax Rate	34.00%	---	34.00%	34.00%	34.00%	34.00%	34.00%	34.00%	
15	Gross Receipts Tax Rate	3.00%	---	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	
16										
17										
18	Net Investment	\$32,191,608	C68	\$22,973,254	\$0	\$8,781,957	\$0	\$436,397	\$9,218,354	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	\$3,219,161		\$2,297,325	\$0	\$878,196	\$0	\$43,640	\$921,835	O.K.
22										
23	AFUDC	0	H43	0	0	0	0	0	0	O.K.
24	ITC Amortization	0	H36	0	0	0	0	0	0	O.K.
25	Other Return Adjustments	0	V242	0	0	0	0	0	0	O.K.
26										
27	Net Return	\$3,219,161		\$2,297,325	\$0	\$878,196	\$0	\$43,640	\$921,835	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	H46	0	0	0	0	0	0	O.K.
32	Capitalized Payroll taxes	0	H36	0	0	0	0	0	0	O.K.
33	Depreciation Adjustment	0	H36	0	0	0	0	0	0	O.K.
34	Other Income Adjustments	0	V248	0	0	0	0	0	0	O.K.
35										
36	After Tax Income	\$3,219,161		\$2,297,325	\$0	\$878,196	\$0	\$43,640	\$921,835	O.K.
37										
38	State Income Taxes	\$0	Formula	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
39	Federal Income Taxes	1,658,356	Formula	1,183,471	0	452,404	0	22,481	474,885	O.K.
40	Operating Expenses and Taxes	10,379,325	I196	7,723,748	0	2,566,549	0	89,028	2,655,577	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	\$15,256,841		\$11,204,544	\$0	\$3,897,149	\$0	\$155,149	\$4,052,298	O.K.
45	Gross Receipts Taxes	471,861	Formula	346,532	0	120,530	0	4,798	125,329	O.K.
46	Other Revenue Taxes	0	V251	0	0	0	0	0	0	O.K.
47										
	TOTAL REVENUE REQUIREMENT	\$15,728,702		\$11,551,076	\$0	\$4,017,679	\$0	\$159,947	\$4,177,626	O.K.

Voice Telephone Company

Intrastate

***** FCC PART 36 ***** Investment Summary	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 Land and Support Investment	\$4,446,008	D33	\$3,171,112	\$0	\$1,214,377	\$0	\$60,519	\$1,274,896	O.K.
14									
15 COE Operator Equipment	\$0	D43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 COE Switching Equipment	8,640,019	D68	5,465,400	0	3,174,619	0	0	3,174,619	O.K.
17 COE Transmission Equipment	9,888,245	D85	7,022,649	0	2,731,998	0	133,599	2,865,596	O.K.
18									
19 Total COE	\$18,528,264		\$12,488,048	\$0	\$5,906,617	\$0	\$133,599	\$6,040,216	O.K.
20 Info. Orig./Term. Equipment	0	D94	0	0	0	0	0	0	O.K.
21 Cable and Wire Facilities	35,711,551	D137	26,198,456	0	8,908,376	0	604,718	9,513,095	O.K.
22									
23 Total COE, IOT, C&WF	\$54,239,815		\$38,686,505	\$0	\$14,814,993	\$0	\$738,317	\$15,553,310	O.K.
24									
25 Total Capital Leases	\$0	D179	\$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	\$58,685,823		\$41,857,616	\$0	\$16,029,370	\$0	\$798,837	\$16,828,207	O.K.
33									
34 Plant Held, Future Use	\$0	D214-215	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35 TPUC, Short-term	8,571,225	D216-217	6,113,419	0	2,341,133	0	116,672	2,457,806	O.K.
36 TPUC, Long-term	0	D218-219	0	0	0	0	0	0	O.K.
37 Tel. Plt. Adjustment	0	D220-221	0	0	0	0	0	0	O.K.
38									
39 Total Other Tel. Plt.	\$8,571,225		\$6,113,419	\$0	\$2,341,133	\$0	\$116,672	\$2,457,806	O.K.
40									
41									
42 TOTAL TELEPHONE PLANT	\$67,257,048		\$47,971,036	\$0	\$18,370,504	\$0	\$915,509	\$19,286,012	O.K.

Vidian Telephone Company

Intrastate

FCC PART 36 Investment Summary	TOTAL COMPANY	Source/ Allocator	Interstate	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				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	O.K.
57 Accumulated Depr./Amort	(33,923,115)	E34	(24,205,262)	0	(9,255,001)	0	(462,852)	(9,717,853)	O.K.
58 Accum. Def. Inc. Taxes, Net	(1,725,170)	E47	(1,230,476)	0	(471,211)	0	(23,483)	(494,694)	O.K.
59 Oth. Liab. & Def. Cr., Net	0	V106	0	0	0	0	0	0	O.K.
60									
61 TOTAL NET PLANT	\$31,608,763		\$22,535,298	\$0	\$8,644,292	\$0	\$429,173	\$9,073,465	O.K.
62									
63 Materials and Supplies	318,224	H31	233,453	0	79,382	0	5,389	84,771	O.K.
64 Rural Tel. Bank Stock	0	H35	0	0	0	0	0	0	O.K.
65 Cash Working Capital	264,621	Formula	204,503	0	58,283	0	1,835	60,118	O.K.
66 Equal Access Investment	0	--	0	0	0	0	0	0	O.K.
67									
68 TOTAL NET INVESTMENT	\$32,191,608		\$22,973,254	\$0	\$8,781,957	\$0	\$436,397	\$9,218,354	O.K.
69									

Local Telephone Company

Intrastate

(A)	TOTAL COMPANY (B)	Source/ Allocation (C)	Interstate and Other (D)	Message Telephone Service		Private Line		TOTAL INTRASTATE (I)	
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)		
13	LAND AND SUPPORT ASSETS:								
14									
15	Land, Allocable								
16	Land, Direct	\$0		\$0	\$0	\$0	\$0	\$0	O.K.
17		0	V22	0	0	0	0	0	O.K.
18	Total Land								
19		\$0		\$0	\$0	\$0	\$0	\$0	O.K.
20	Motor Vehicles	\$0	H33	\$0	\$0	\$0	\$0	\$0	O.K.
21	Aircraft	0	H33	0	0	0	0	0	O.K.
22	Special Purpose Vehicles	0	H33	0	0	0	0	0	O.K.
23	Garage Work Equipment	0	H33	0	0	0	0	0	O.K.
24	Other Work Equipment	0	H33	0	0	0	0	0	O.K.
25	Buildings, Allocable	4,446,008	H33	3,171,112	0	0	0	0	O.K.
26	Buildings, Direct	0	H33	0	1,214,377	0	60,519	1,274,896	O.K.
27	Furniture	0	V29	0	0	0	0	0	O.K.
28	Office Equipment	0	H33	0	0	0	0	0	O.K.
29	General Purpose Computers	0	H33	0	0	0	0	0	O.K.
30		0	H33	0	0	0	0	0	O.K.
31	Total Support Assets								
32		\$4,446,008		\$3,171,112	\$0	\$1,214,377	\$0	\$60,519	\$1,274,896
33	Tot. Land and Support Assets								
34		\$4,446,008		\$3,171,112	\$0	\$1,214,377	\$0	\$60,519	\$1,274,896
35									
36	CENTRAL OFFICE EQUIPMENT:								
37									
38	CAT 1 Oper. Sys., TSPS	\$0	G22	\$0	\$0	\$0	\$0	\$0	\$0
39	CAT 1 Oper. Sys., Other TSPS	0	G21	0	0	0	0	0	0
40	CAT 1 Oper. Sys., Aux. Pos.	0	G23	0	0	0	0	0	0
41	CAT 1 Oper. Sys., Other	0	V36	0	0	0	0	0	0
42									
43	Total CAT 1								
44		\$0		\$0	\$0	\$0	\$0	\$0	\$0
45									
46	CAT 2 Tandem Sw. Allocable	\$0	G26	\$0	\$0	\$0	\$0	\$0	\$0
47	CAT 2 Tandem Sw. Direct	0	V38	0	0	0	0	0	0
48									
49	Total CAT 2								
		\$0		\$0	\$0	\$0	\$0	\$0	\$0

Verizon Telephone Company

Intrastate

***** FCC PART 15 ***** Plant Investment Detail	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)	
63 CAT 3 Local Sw. Allocable	\$8,640,019	G15	\$5,465,400	\$0	\$3,174,619	\$0	\$0	\$3,174,619	O.K.
64 CAT 3 Local Sw. Direct	0	V40	0	0	0	0	0	0	O.K.
65									
66 Total CAT 3	\$8,640,019		\$5,465,400	\$0	\$3,174,619	\$0	\$0	\$3,174,619	O.K.
67									O.K.
68 Total COE Sw. CAT 2&3	\$8,640,019		\$5,465,400	\$0	\$3,174,619	\$0	\$0	\$3,174,619	O.K.
69									
70									
71 COE TRANSMISSION:									
72									
73 CAT 4.12 Exchange Trunk	\$57,304	123	\$57,304	\$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	5,681,897	G13	4,261,423	0	1,420,474	0	0	1,420,474	O.K.
76 CAT 4.13 PL, WATS, Local	285,341	F18	179,026	0	0	0	106,315	106,315	O.K.
77 CAT 4.13 Direct	0	V45	0	0	0	0	0	0	O.K.
78 CAT 4.23 Message	1,880,933	G18	1,028,695	0	852,238	0	0	852,238	O.K.
79 CAT 4.23 PL, WATS	0	F24	0	0	0	0	0	0	O.K.
80 CAT 4.23 Direct	41,161	V48	13,877	0	0	0	27,284	27,284	O.K.
81 CAT 4.3 H/R Message	1,941,609	G29	1,482,323	0	459,286	0	0	459,286	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	\$9,888,245		\$7,022,649	\$0	\$2,731,998	\$0	\$133,599	\$2,865,596	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									

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InteLATA	InteLATA	InteLATA	InteLATA	TOTAL INTRASTATE
111	CABLE AND WIRE FACILITIES:								
112									
113	CAT 1.1 IntraLATA PLWATS	855,240	F31	\$281,432	\$0	\$0	\$0	\$573,808	\$573,808
114	CAT 1.2 IntraLATA PLWATS	684,815	F31	684,815	0	0	0	0	0
115	CAT 1.3 Joint Message	30,666,698	G13	23,000,024	0	7,666,675	0	0	7,666,675
116	Other CAT 1 C&WF	0	V74	0	0	0	0	0	0
117									
118	Total CAT 1 C&WF	\$32,206,756		\$23,966,273	\$0	\$7,666,675	\$0	\$573,808	\$8,240,483
119									
120	CAT 2 C&WF	\$74,014	G28	\$74,014	\$0	\$0	\$0	\$0	\$0
121	CAT 2 C&WF, Wideband	0	V76	0	0	0	0	0	0
122									
123	Total CAT 2 C&WF	\$74,014		\$74,014	\$0	\$0	\$0	\$0	\$0
124									
125	CAT 3 Joint Message	1,940,986	G17	1,039,197	0	901,189	0	0	\$901,189
126	CAT 3 PLWATS etc.	0	F36	0	0	0	0	0	0
127	CAT 3 Direct	50,993	V79	19,983	0	0	0	30,910	30,910
128									
129	Total CAT 3 C&WF	\$1,991,279		\$1,059,180	\$0	\$901,189	\$0	\$30,910	\$932,099
130									
131	CAT 4 Message	\$1,439,502	G29	\$1,098,989	\$0	\$340,513	\$0	\$0	\$340,513
132	CAT 4 WATS	0	V81	0	0	0	0	0	0
133	CAT 4 Direct	0	V82	0	0	0	0	0	0
134									
135	Total CAT 4 C&WF	\$1,439,502		\$1,098,989	\$0	\$340,513	\$0	\$0	\$340,513
136									
137	TOTAL C&WF	\$35,711,551		\$26,198,458	\$0	\$8,908,076	\$0	\$604,718	\$9,513,095
138									
139	CAPITAL LEASES:								
140									
141	Allocable Support Leases	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0
142	Direct Support Leases	0	V84	0	0	0	0	0	0
143									
144	Total Support Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0

Interstate

Private Line

Western Telephony Company

04-22-85 PM

14 JAN 1986

10/10/85 WK4

Western 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)	(E)	(F)	(G)	(H)	(I)	
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 Assels	\$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	H16	0	0	0	0	0	0	O.K.
181 COE Transmission	0	H20	0	0	0	0	0	0	O.K.
182 IOT	0	V96	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	\$58,685,823		\$41,857,616	\$0	\$16,029,370	\$0	\$798,837	\$16,828,207	O.K.

Veeva 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.	8,571,225	H35	6,113,419	0	2,341,133	0	116,672	2,457,806	2,457,806	O.K.
217 TPUC, Short-term - Direct	0	V124	0	0	0	0	0	0	0	O.K.
218 TPUC, Long-term - Alloc.	0	H35	0	0	0	0	0	0	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	\$8,571,225		\$6,113,419	\$0	\$2,341,133	\$0	\$116,672	\$2,457,806	\$2,457,806	O.K.

Vicksburg Telephone Company

Intrastate

***** FCC PART 36 ***** Reserves and Deferrals	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 ACCUM. DEPRECIATION, TPIS:									
14									
15 Support Assets	\$2,027,411	H13	\$1,446,049	\$0	\$553,764	\$0	\$27,597	\$581,362	O.K.
16 COE Switching	5,228,528	H19	3,307,399	0	1,921,129	0	0	1,921,129	O.K.
17 COE Operator	0	H16	0	0	0	0	0	0	O.K.
18 COE Transmission	4,765,788	H20	3,384,671	0	1,316,727	0	64,390	1,381,117	O.K.
19 IOT Equipment	0	H25	0	0	0	0	0	0	O.K.
20 Cable and Wire Facilities	21,901,388	H31	16,067,142	0	5,463,381	0	370,865	5,834,246	O.K.
21 Other Plant	0	V135	0	0	0	0	0	0	O.K.
22									
23 Total Accum. Depr., TPIS	\$33,923,115		\$24,205,262	\$0	\$9,255,001	\$0	\$462,852	\$9,717,853	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.	\$33,923,115		\$24,205,262	\$0	\$9,255,001	\$0	\$462,852	\$9,717,853	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	1,725,170	V145	1,230,476	0	471,211	0	23,483	494,694	O.K.
46									
47 Total Accum. Def. Inc. Taxes	\$1,725,170		\$1,230,476	\$0	\$471,211	\$0	\$23,483	\$494,694	O.K.

Verizon Telephones Company

Private Line

***** FCC PART 06 ***** Functional Distribution of Selected Investments	TOTAL COMPANY	Joint Use Message	Interstate		Intrastate		Extended Area Service	Other	
			InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 TRANS. COT EQUIPMENT:									
14									
15 Working Loops	20,599	19,614	438	0	0	367	0	180	O.K.
16 Avg. Cost per Loop	289.69	289.69	289.69	289.69	289.69	289.69	289.69	289.69	
17									
18 CAT 4.13 Exch Ln. invest.	\$5,967,238	\$5,681,897	\$126,882	\$0	\$0	\$106,315	\$0	\$52,143	
19									
20									
21 Circuit Terminations	1,116	1,116	0	0	0	0	0	0	O.K.
22 Avg. Cost per Termination	1,685.42	1,685.42	1,685.42	1,685.42	1,685.42	1,685.42	1,685.42	1,685.42	
23									
24 CAT 4.23 Other IX	\$1,880,933	\$1,880,933	\$0	\$0	\$0	\$0	\$0	\$0	
25									
26									
27 C&WF INVESTMENT:									
28									
29 Working Loops	20,599	19,614	438	0	0	367	0	180	
30 Loops Factor	1.000000	0.952182	0.021263	0.000000	0.000000	0.017816	0.000000	0.008738	
31 CAT 1 Exchange C&WF	\$32,206,756	\$30,666,698	\$584,818	\$0	\$0	\$573,808	\$0	\$281,432	O.K.
32									
33									
34 Equivalent IX Circuit Miles	49,621	49,621	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	\$1,940,386	\$1,940,386	\$0	\$0	\$0	\$0	\$0	\$0	

Vivian Telephone Company

		Intrastate								
***** FCC PART 36 ***** Physical Allocation Factors		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(I)		
13	Subscriber Plant Fact. (SPF)	1.000000	SPF	0.750000	0.000000	0.250000	0.000000	0.000000	0.250000	O.K.
14										
15	Dial Equipment Minutes (DEM)	1.000000	DEM	0.632568	0.000000	0.367432	0.000000	0.000000	0.367432	O.K.
16										
17	Conversation Minute-Miles	1.000000	CMM	0.535562	0.000000	0.464438	0.000000	0.000000	0.464438	O.K.
18	Conversation Minutes	1.000000	CM	0.546907	0.000000	0.453093	0.000000	0.000000	0.453093	O.K.
19	Subscriber Minutes (SLU)	1.000000	SLU	0.816284	0.000000	0.183716	0.000000	0.000000	0.183716	O.K.
20										
21	TSPS Processor Time	1.000000	TSP	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
22	Wtd. Stand. Work Sec., Toll	1.000000	WST	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
23	Wtd. Stand. Work Sec., Aux.	1.000000	WSA	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
24	Wtd. Stand. Work Sec., Comb.	1.000000	WSC	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
25										
26	COE CAT 2 Minutes	1.000000	CT2	1.000000	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	0.763451	0.000000	0.236549	0.000000	0.000000	0.236549	O.K.
30										
31	C&WF CAT 4, WATS	1.000000	CT4	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
32										
33	Equal Access MOU	1.000000	EAM	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
34										
35	Current Billings	1.000000	CB	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
36	EU Presubscription Factor	1.000000	EPRE	0.716767	0.000000	0.283233	0.000000	0.000000	0.283233	O.K.
37	EU MTS & WATS Factor	1.000000	EMTS	0.520408	0.000000	0.479592	0.000000	0.000000	0.479592	O.K.
38	EU Access, P/L and All Other Factor	1.000000	EPLO	0.989169	0.000000	0.000000	0.000000	0.010831	0.010831	O.K.
39	IX Special Access Factor	1.000000	ISPA	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
40	IX Switched Access Factor	1.000000	ISWA	0.590403	0.000000	0.409597	0.000000	0.000000	0.409597	O.K.
41	IX Billing & Collection Services Factor	1.000000	IBC	0.000000	0.000000	1.000000	0.000000	0.000000	1.000000	O.K.
42	Coin Revenue Percent	1.000000	CR	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
43	Relative Toll/Local Msgs.	1.000000	TLM	0.236972	0.000000	0.763028	0.000000	0.000000	0.763028	O.K.
44	Relative Users Percent	1.000000	RUP	0.689261	0.000000	0.308290	0.000000	0.002449	0.310739	O.K.
45	CABS Percent	1.000000	CAB	0.500000	0.000000	0.500000	0.000000	0.000000	0.500000	O.K.
46	Foreign Directories Percent	1.000000	FD	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.

Western Telephone Company

Intrastate

***** FCC PART 36 ***** Internal Allocation Factors		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Support Assets	1.000000	D31	0.713249	0.000000	0.273139	0.000000	0.013612	0.286751	O.K.
14	Land and Support Assets	1.000000	D33	0.713249	0.000000	0.273139	0.000000	0.013612	0.286751	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	0.632568	0.000000	0.367432	0.000000	0.000000	0.367432	O.K.
19	COE Total Switching	1.000000	D68	0.632568	0.000000	0.367432	0.000000	0.000000	0.367432	O.K.
20	COE Transmission	1.000000	D85	0.710202	0.000000	0.275287	0.000000	0.013511	0.289798	O.K.
21	Total COE	1.000000	C19	0.674000	0.000000	0.318790	0.000000	0.007211	0.326000	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	0.744138	0.000000	0.238046	0.000000	0.017816	0.255862	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	0.531909	0.000000	0.452568	0.000000	0.015523	0.468091	O.K.
30	C&WF CAT 4	1.000000	D135	0.763451	0.000000	0.236549	0.000000	0.000000	0.236549	O.K.
31	Total C&WF	1.000000	D137	0.733613	0.000000	0.249454	0.000000	0.016933	0.266387	O.K.
32										
33	Total Equipment	1.000000	C23	0.713249	0.000000	0.273139	0.000000	0.013612	0.286751	O.K.
34										
35	TPIS	1.000000	C32	0.713249	0.000000	0.273139	0.000000	0.013612	0.286751	O.K.
36	TPIS, excl. Acct. No. 2690	1.000000	D189	0.713249	0.000000	0.273139	0.000000	0.013612	0.286751	O.K.
37										
38	Plt. 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	0.000000	C36	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
44	Net Telephone Plant	1.000000	C61	0.712945	0.000000	0.273478	0.000000	0.013578	0.287055	O.K.
45	Total Net Investment	1.000000	C68	0.713541	0.000000	0.272803	0.000000	0.013556	0.286359	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	H41	0.819626	0.000000	0.173930	0.000000	0.006445	0.180374	O.K.
49										
50	Total "BIG THREE" Expenses	1.000000	H70	0.705220	0.000000	0.285617	0.000000	0.009162	0.294780	O.K.
51										
52	Corporate Operations Expense	1.000000	H85	0.659322	0.000000	0.332279	0.000000	0.008399	0.340678	O.K.

Vivian Telephone Company

		Intrastate								
***** FCC PART 36 ***** Operating Expenses and Taxes		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)	(I)		
13	PLANT SPEC. OPER. EXPENSE:									
14										
15	Network Support, Alloc.	\$25,756	H14	\$18,370	\$0	\$7,035	\$0	\$351	\$7,386	O.K.
16	Network Support, Direct	0	V149	0	0	0	0	0	0	O.K.
17										
18	Total Network Support Exp.	\$25,756		\$18,370	\$0	\$7,035	\$0	\$351	\$7,386	O.K.
19										
20	General Support, Alloc.	\$240,332	H14	\$171,417	\$0	\$65,644	\$0	\$3,271	\$68,915	O.K.
21	General Support, Direct	0	V151	0	0	0	0	0	0	O.K.
22										
23	Total General Support Exp.	\$240,332		\$171,417	\$0	\$65,644	\$0	\$3,271	\$68,915	O.K.
24										
25	Central Office Eq., Alloc.	\$937,862	H21	\$632,119	\$0	\$290,981	\$0	\$6,762	\$305,743	O.K.
26	Central Office Eq., Direct	633,412	V153	375,573	0	257,839	0	0	257,839	O.K.
27										
28	Total COE Exp.	\$1,571,274		\$1,007,692	\$0	\$556,820	\$0	\$6,762	\$563,582	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.	\$893,391	H31	\$655,403	\$0	\$222,860	\$0	\$15,128	\$237,988	O.K.
38	Cable & Wire, Direct	0	V159	0	0	0	0	0	0	O.K.
39										
40	Total C&WF Exp.	\$893,391		\$655,403	\$0	\$222,860	\$0	\$15,128	\$237,988	O.K.
41										
42	TOTAL PLT. SPEC. OPER. EXP.	\$2,730,753		\$1,852,882	\$0	\$852,358	\$0	\$25,513	\$877,871	O.K.
43										
44	TOTAL PLT. SPEC., ex SUPPORT	\$2,464,665		\$1,663,095	\$0	\$779,679	\$0	\$21,891	\$801,570	O.K.

Vivian 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)		
58 NON-SPECIFIC OPER. EXP.:										
59										
60 Oth. Plt. and Equip., Alloc.	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
61 Oth. Plt. and Equip., Direct	0	V177	0	0	0	0	0	0	0	O.K.
62										
63 Total Oth. Plt. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
64										
65 Network Operations, Alloc.	\$534,437	H33	\$381,187	\$0	\$145,975	\$0	\$7,275	\$153,250	\$153,250	O.K.
66 Network Operations, Direct	0	V179	0	0	0	0	0	0	0	O.K.
67										
68 Total Network Oper. Exp.	\$534,437		\$381,187	\$0	\$145,975	\$0	\$7,275	\$153,250	\$153,250	O.K.
69										
70 Total Access Expenses	\$1,616,168	V180	\$1,616,168	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
71										
72 Depr., Support Assets	\$257,363	H13	\$183,564	\$0	\$70,296	\$0	\$3,503	\$73,799	\$73,799	O.K.
73 Depr., COE Switching	1,120,909	H19	709,051	0	411,858	0	0	411,858	411,858	O.K.
74 Depr., COE Operator	0	H16	0	0	0	0	0	0	0	O.K.
75 Depr., COE Transmission	607,780	H20	431,646	0	167,922	0	8,212	176,134	176,134	O.K.
76 Depr., IOT Equipment	0	H25	0	0	0	0	0	0	0	O.K.
77 Depr., C&W Facilities	1,928,653	H31	1,414,885	0	481,110	0	32,659	513,768	513,768	O.K.
78 Depr., PHFU	0	H38	0	0	0	0	0	0	0	O.K.
79										
80 Total Depreciation Expense	\$3,914,705		\$2,739,146	\$0	\$1,131,185	\$0	\$44,374	\$1,175,559	\$1,175,559	O.K.
81										
82 Amort., Tangible Assets	\$0	H40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83 Amort., Intangible Assets	0	H41	0	0	0	0	0	0	0	O.K.
84 Other Amortization	0	V189	0	0	0	0	0	0	0	O.K.
85 Direct Assigned Amort.	0	V190	0	0	0	0	0	0	0	O.K.
86										
87 Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
88										
89 Total Depr. and Amort.	\$3,914,705		\$2,739,146	\$0	\$1,131,185	\$0	\$44,374	\$1,175,559	\$1,175,559	O.K.
90										
91 TOTAL NON-SPEC. OPER. EXP.	\$6,065,310		\$4,736,501	\$0	\$1,277,161	\$0	\$51,648	\$1,328,809	\$1,328,809	O.K.

Verizon 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)	(J)	
105 CUSTOMER OPERATIONS EXPENSE:										
106										
107 Marketing, Allocable	\$0	G35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
108 Marketing, Direct	0	V192	0	0	0	0	0	0	0	O.K.
109										
110 Total Marketing Expense	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
111										
112 Operator Service, Alloc.	\$0	G24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
113 Operator Service, Direct	0	V194	0	0	0	0	0	0	0	O.K.
114										
115 Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
116										
117 Classified Directory	\$5	V195	\$5	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
118 Alphabetical Directory	25	G19	20	0	5	0	0	0	5	O.K.
119 Foreign Directory	0	G46	0	0	0	0	0	0	0	O.K.
120										
121 Total Directory	\$30		\$25	\$0	\$5	\$0	\$0	\$0	\$5	O.K.
122										
123 Bus. Ofc., EU Presubscription	\$16,767	G36	\$12,018	\$0	\$4,749	\$0	\$0	\$0	\$4,749	O.K.
124 Bus. Ofc., EU MTS & WATS	30,920	G37	16,091	0	14,829	0	0	0	14,829	O.K.
125 Bus. Ofc., EU Access, P/L & all Other	298,678	G38	295,443	0	0	0	3,235	0	3,235	O.K.
126 Bus. Ofc., IXC Special Access	48	G39	48	0	0	0	0	0	0	O.K.
127 Bus. Ofc., IXC Switched Access	2,334	G40	1,378	0	956	0	0	0	956	O.K.
128 Bus. Ofc., IXC B & C Services	8	G41	0	0	8	0	0	0	8	O.K.
129 Coin Collect & Admin.	1,593	G42	1,593	0	0	0	0	0	0	O.K.
130										
131 Total Business Office	\$350,348		\$326,571	\$0	\$20,542	\$0	\$3,235	\$0	\$23,777	O.K.
132										
133 Cust. Svc., Direct	\$0	V205	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
134 Cust. Serv., Msg. Process	20,382	G43	4,830	0	15,552	0	0	0	15,552	O.K.
135 Cust. Serv., Other B&C	153,047	G44	105,489	0	47,183	0	375	0	47,558	O.K.
136 Cust. Serv., CABS	28,290	G45	14,145	0	14,145	0	0	0	14,145	O.K.
137 Cust. Serv., EU Common Line	8,055	V209	8,055	0	0	0	0	0	0	O.K.
138										
139 Total Customer Service	\$209,774		\$132,519	\$0	\$76,880	\$0	\$375	\$0	\$77,255	O.K.
140										
141 Total Bus. Ofc., Cust. Serv.	\$560,122		\$459,090	\$0	\$97,422	\$0	\$3,610	\$0	\$101,032	O.K.
142										

Vivian 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.	\$51,487	H48	\$42,200	\$0	\$8,955	\$0	\$332	\$9,287	O.K.
157 Other Cust. Serv., Direct	2,612	V211	2,612	0	0	0	0	0	O.K.
158									
159 Total Other Cust. Serv.	\$54,099		\$44,812	\$0	\$8,955	\$0	\$332	\$9,287	O.K.
160									
161 TOTAL CUSTOMER OPER. EXP.	\$614,251		\$503,928	\$0	\$106,382	\$0	\$3,942	\$110,323	O.K.
162									
163									
164 *BIG-THREE* EXPENSES:									
165									
166 Total Plt. Spec., ex Support	\$2,464,665	44	\$1,663,095	\$0	\$779,679	\$0	\$21,891	\$801,570	O.K.
167 Total Network Oper. Exp.	534,437	68	381,187	0	145,975	0	7,275	153,250	O.K.
168 Total Customer Operations	614,251	161	503,928	0	106,382	0	3,942	110,323	O.K.
169									
170 TOTAL *BIG THREE* EXPENSES	\$3,613,353		\$2,548,210	\$0	\$1,032,036	\$0	\$33,107	\$1,065,143	O.K.
171									
172									
173 CORPORATE OPERATIONS EXPENSE:									
174									
175 Exec. and Planning, Alloc.	\$119,015	H50	\$83,932	\$0	\$33,993	\$0	\$1,090	\$35,083	O.K.
176 Exec. and Planning, Direct	0	V213	0	0	0	0	0	0	O.K.
177									
178 Total Exec. and Planning	\$119,015		\$83,932	\$0	\$33,993	\$0	\$1,090	\$35,083	O.K.
179									
180 Admin. & General, Allocable	\$745,901	H50	\$526,024	\$0	\$213,042	\$0	\$6,834	\$219,877	O.K.
181 Admin. & General, Direct	78,590	V231	12,118	0	66,472	0	0	66,472	O.K.
182									
183 Total Admin. and Gen.	\$824,491		\$538,142	\$0	\$279,514	\$0	\$6,834	\$286,349	O.K.
184									
185 TOTAL CORPORATE OPERATIONS	\$943,506		\$622,074	\$0	\$313,507	\$0	\$7,925	\$321,432	O.K.
186									
187									
188 NON-INCQME TAXES:									
189									
190 Non-income Taxes, Allocable	\$62	H36	\$44	\$0	\$17	\$0	\$1	\$18	O.K.
191 Non-income Taxes, Direct	25,443	V233	8,318	0	17,125	0	0	17,125	O.K.
192									
193 Total Non-income Taxes	\$25,505		\$8,362	\$0	\$17,142	\$0	\$1	\$17,143	O.K.
194									
195									
196 TOTAL OPER. EXP. AND TAXES	\$10,379,325		\$7,723,748	\$0	\$2,566,549	\$0	\$89,020	\$2,655,577	O.K.

Vivian 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	\$9,218,354	K52	\$4,992,655	\$1,994,617	\$0	\$1,755,658	\$0	\$475,425	O.K.
14	Rate of Return	10.00%	B19	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	O.K.
16	Return on Rate Base	\$921,835		\$499,265	\$199,462	\$0	\$175,566	\$0	\$47,542	O.K.
18	AFUDC	0	N37	0	0	0	0	0	0	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.
22	Net Return	\$921,835		\$499,265	\$199,462	\$0	\$175,566	\$0	\$47,542	O.K.
24	Interest Expense	0	N67	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.
29	After Tax Income	\$921,835		\$499,265	\$199,462	\$0	\$175,566	\$0	\$47,542	O.K.
31	State Income Taxes	\$0	29	0	0	0	0	0	0	O.K.
32	Federal Income Taxes	474,885	29	257,197	102,753	0	90,443	0	24,492	O.K.
33	Operating Expenses and Taxes	2,555,577	O195	1,005,870	742,415	6	704,872	104,122	98,292	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.
37	Basis for Gross Receipts Tax	4,052,298	16+31+32+33	1,762,333	1,044,630	6	970,880	104,122	170,326	O.K.
40	Gross Receipts Tax	125,328	37	54,505	32,308	0	30,027	3,220	5,268	O.K.
43	TOTAL REVENUE REQUIREMENT	\$4,177,626		\$1,816,838	\$1,076,938	\$6	\$1,000,907	\$107,342	\$175,594	O.K.

Vivian Telephone Company

***** FCC PART 69 ***** IntraLATA Investment 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 Land and Support Assets	\$1,274,896	L25	\$220,624	\$513,186	\$0	\$412,736	\$0	\$119,351	O.K.	
14										
15 Central Office Equipment	\$6,040,216	L70	\$1,420,474	\$3,174,619	\$0	\$1,311,523	\$0	\$133,599	O.K.	
16 Info. Term./Orig. Equipment	0	L78	0	0	0	0	0	0	O.K.	
17 Cable and Wire Facilities	9,513,095	L117	7,666,675	0	0	1,241,702	0	604,718	O.K.	
18										
19 Total COE, IOT, C&WF	\$15,553,310		\$9,087,149	\$3,174,619	\$0	\$2,553,225	\$0	\$738,317	O.K.	
20										
21 Total Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
22										
23 Total Tele. Plt. ex Intang.	\$16,828,207		\$9,316,772	\$3,687,805	\$0	\$2,965,961	\$0	\$857,668	O.K.	
24 Total Intangible Assets	0	L144	0	0	0	0	0	0	O.K.	
25										
26 Total Plant In Service	\$16,828,207		\$9,316,772	\$3,687,805	\$0	\$2,965,961	\$0	\$857,668	O.K.	
27 Total Plt. Held Future Use	0	L147	0	0	0	0	0	0	O.K.	
28 Total ST PUC	2,457,806	L163	1,360,740	538,614	0	433,187	0	125,265	O.K.	
29 Total LT PUC	0	L164	0	0	0	0	0	0	O.K.	
30 Total Tel. Plt. Adjust.	0	L169	0	0	0	0	0	0	O.K.	
31										
32 TOTAL TELEPHONE PLANT	\$19,286,012		\$10,677,513	\$4,226,419	\$0	\$3,399,148	\$0	\$982,933	O.K.	
33										
34 less:										
35 Accum. Depr., Plt. in Serv.	9,717,853	M23	5,491,192	2,155,145	0	1,581,837	0	489,680	O.K.	
36 Accum. Depr. PHFU	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	494,694	M47	273,883	108,409	0	87,190	0	25,213	O.K.	
41										
42 plus:										
43 Other Assets	0	Direct	0	0	0	0	0	0	O.K.	
44										
45 NET TELEPHONE PLANT	\$9,073,465		\$4,912,438	\$1,962,865	\$0	\$1,730,121	\$0	\$468,040	O.K.	
46 plus:										
47 Class B RTB Stock	0	L171	0	0	0	0	0	0	O.K.	
48 Materials and Supplies	84,771	L173	46,932	18,577	0	14,941	0	4,320	O.K.	
49 Cash Working Capital	60,118	L175	30,284	13,175	0	10,596	0	3,064	O.K.	
50 Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.	
51										
52 NET INVESTMENT	\$9,218,354		\$4,992,655	\$1,994,617	\$0	\$1,755,658	\$0	\$475,425	O.K.	
53										

Vivian Telephone Company

	Part 55 IntraLATA 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 LAND AND SUPPORT ASSETS:									
14									
15 Land Assets, Message	\$0	N28	0	0	0	0	0	0	O.K.
16 Land Assets, Private Line	0	N28	0	0	0	0	0	0	O.K.
17									
18 Total Land Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19									
20 Support Assets, Message	\$1,214,377	N28	\$218,723	\$488,825	\$0	\$393,143	\$0	\$113,685	O.K.
21 Support Assets, Private Line	60,519	N28	10,900	24,361	0	19,593	0	5,666	O.K.
22									
23 Total Support Assets	\$1,274,896		\$229,624	\$513,186	\$0	\$412,736	\$0	\$119,351	O.K.
24									
25 Total Land and Supp. Assets	\$1,274,896		\$229,624	\$513,186	\$0	\$412,736	\$0	\$119,351	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	\$3,174,619	(E)	\$0	\$3,174,619	\$0	\$0	\$0	\$0	O.K.
40 Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41									
42 Total Local Switching	\$3,174,619		\$0	\$3,174,619	\$0	\$0	\$0	\$0	O.K.
43									
44 Total Switching	\$3,174,619		\$0	\$3,174,619	\$0	\$0	\$0	\$0	O.K.

Vivian 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)		
58	COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59	COE Exch. Line - Message	1,420,474	(D)	1,420,474	0	0	0	0	0	O.K.
60	COE Exch. Line - PL etc.	106,315	(I)	0	0	0	0	0	106,315	O.K.
61	COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	O.K.
62	COE Interexchange, Message	852,238	(G)	0	0	0	852,238	0	0	O.K.
63	COE Interexchange, PL	0	(I)	0	0	0	0	0	0	O.K.
64	COE Interexchange, Assigned	27,284	(G)	0	0	0	0	0	27,284	O.K.
65	COE H/R Message	459,286	(G)	0	0	0	459,286	0	0	O.K.
66	COE H/R Assigned	0	Direct	0	0	0	0	0	0	O.K.
67										
68	Total COE Transmission	\$2,865,596		\$1,420,474	\$0	\$0	\$1,311,523	\$0	\$133,599	O.K.
69										
70	Total Central Office Equip.	\$6,040,216		\$1,420,474	\$3,174,619	\$0	\$1,311,523	\$0	\$133,599	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	\$573,808	(I)	\$0	\$0	\$0	\$0	\$0	\$573,808	O.K.
83	Exchange Message	7,666,675	(D)	7,666,675	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	\$8,240,483		\$7,666,675	\$0	\$0	\$0	\$0	\$573,808	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	\$901,189	(G)	\$0	\$0	\$0	\$901,189	\$0	\$0	O.K.
94	Interexchange PL, WATS	0	(I)	0	0	0	0	0	0	O.K.
95	Interexchange Assigned	30,910	(G)	0	0	0	0	0	30,910	O.K.
96										
97	Total Interexchange C&WF	\$932,099		\$0	\$0	\$0	\$901,189	\$0	\$30,910	O.K.

Verizon Telephone Company

***** FCC PART 69 *****		Part 26	Source or	Common	Local	Information	Common	Billing and	Other	
IntraLATA Investment		IntraLATA	Apportion	Line	Switching		Transport	Collection		
Detail		Total								
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
111	H/R C&WF, Message	\$340,513	(G)	\$0	\$0	\$0	\$340,513	\$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	\$340,513		\$0	\$0	\$0	\$340,513	\$0	\$0	O.K.
116										
117	Total Cable and Wire Facil.	\$9,513,095		\$7,666,675	\$0	\$0	\$1,241,702	\$0	\$604,718	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 Improvementsa	\$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.

Vivian Telephone Company

***** FCC PART 36 ***** 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)	
161	PLANT UNDER CONSTRUCTION:									
162										
163	Short-term	\$2,457,806	N46	\$1,360,740	\$538,614	\$0	\$433,187	\$0	\$125,265	O.K.
164	Long-term	0	N46	0	0	0	0	0	0	O.K.
165										
166	Total Plt. Under Const.	\$2,457,806		\$1,360,740	\$538,614	\$0	\$433,187	\$0	\$125,265	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	\$84,771	N37	\$46,932	\$18,577	\$0	\$14,941	\$0	\$4,320	O.K.
174										
175	CASH WORKING CAPITAL	\$60,118	N37	\$33,284	\$13,175	\$0	\$10,596	\$0	\$3,064	O.K.
176										
177	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

FOO PART #9	INITALTA	INITALTA	INITALTA	INITALTA	INITALTA	INITALTA	INITALTA	INITALTA	INITALTA
Part 36	Total	Source or	Common	Local	Information	Common	Billing and	Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
ACCUM. DEPRECIATION, TIPS:									
13									
14	\$581,362	N28	\$104,710	\$234,016	\$0	\$188,210	\$0	\$0	\$54,425
15									
16	COE Switching	L44	1,921,129	1,921,129	0	0	0	0	0
17	COE Operator	L32	0	0	0	0	0	0	0
18	COE Transmission	L68	1,381,117	684,619	0	632,108	0	0	64,390
19	IOT Equipment	L78	0	0	0	0	0	0	0
20	Cable and Wire Facilities	L117	5,834,246	4,701,863	0	761,518	0	0	370,865
21	Other Plant	N37	0	0	0	0	0	0	0
22									
23	Total Accum. Depr., TIPS		\$9,717,853	\$5,491,192	\$2,155,145	\$1,581,837	\$0	\$0	\$489,680
24									
25	ACCUM. AMORTIZATION:								
26									
27	Accum. Depreciation, PHFU	N37	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	Accum. Amort., Tangible Inv.	N37	0	0	0	0	0	0	0
29	Accum. Amort., Intang. Inv.	N37	0	0	0	0	0	0	0
30	Accum. Amort., Other	N37	0	0	0	0	0	0	0
31									
32	Total Accum. Amortization		\$0	\$0	\$0	\$0	\$0	\$0	\$0
33									
34	Total Accum. Depr./Amort.		\$9,717,853	\$5,491,192	\$2,155,145	\$1,581,837	\$0	\$0	\$489,680
35									
36	ACCUM. DEF. INC. TAXES, NET:								
37									
38									
39	Support Assets	N28	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	COE Switching	L44	0	0	0	0	0	0	0
41	COE Operator	L32	0	0	0	0	0	0	0
42	COE Transmission	L68	0	0	0	0	0	0	0
43	IOT Equipment	L78	0	0	0	0	0	0	0
44	Cable and Wire Fac.	L117	0	0	0	0	0	0	0
45	Unclassified	N37	494,694	273,883	108,409	87,190	0	0	26,213
46									
47	Total Accum. Def. Inc. Taxes		\$494,694	\$273,883	\$108,409	\$87,190	\$0	\$0	\$26,213

Verizon Telecommunications Company

Virian 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	\$6,040,216	L70	\$1,420,474	\$3,174,619	\$0	\$1,311,523	\$0	\$133,599	O.K.
14	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
15	C&W Facilities	9,513,095	L117	7,666,675	0	0	1,241,702	0	604,718	O.K.
16										
17	Total	\$15,553,310		\$9,087,149	\$3,174,619	\$0	\$2,553,225	\$0	\$738,317	O.K.
18	Factor	1.000000		0.584258	0.204112	0.000000	0.164160	0.000000	0.047470	O.K.
19										
20	Sum: Sw., Trans., Other	\$6,466,162	17	\$0	\$3,174,619	\$0	\$2,553,225	\$0	\$738,317	O.K.
21	Factor	1.000000		0.000000	0.490959	0.000000	0.394859	0.000000	0.114182	O.K.
22										
23	Central Office Equipment	\$6,040,216	L70	\$1,420,474	\$3,174,619	\$0	\$1,311,523	\$0	\$133,599	O.K.
24	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
25	C&WF, Excl. Exch. Message	1,846,420	L117-83	0	0	0	1,241,702	0	604,718	O.K.
26										
27	Total	\$7,886,636		\$1,420,474	\$3,174,619	\$0	\$2,553,225	\$0	\$738,317	O.K.
28	Factor	1.000000		0.180112	0.402532	0.000000	0.323741	0.000000	0.093616	O.K.
29										
30	General Support Facilities	\$1,274,896	L25	\$229,624	\$513,186	\$0	\$412,736	\$0	\$119,351	O.K.
31	Central Office Equipment	6,040,216	13	1,420,474	3,174,619	0	1,311,523	0	133,599	O.K.
32	Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.
33	C&W Facilities	9,513,095	15	7,666,675	0	0	1,241,702	0	604,718	O.K.
34	Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.
35										
36	Total	\$16,828,207		\$9,316,772	\$3,687,805	\$0	\$2,965,961	\$0	\$857,668	O.K.
37	Factor	1.000000		0.553640	0.219144	0.000000	0.176249	0.000000	0.050966	O.K.
38										
39	Sum: Com. Ln., Sw., Trans.	\$15,970,539	36	\$9,316,772	\$3,687,805	\$0	\$2,965,961	\$0	\$0	O.K.
40	Factor	1.000000		0.583372	0.230913	0.000000	0.185715	0.000000	0.000000	O.K.
41										
42	COE Cat. 2 Factor	1.000000	Direct	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	O.K.
43	IOT Cat. 1 Factor	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
44										
45	Total TPIS	\$16,828,207	K26	\$9,316,772	\$3,687,805	\$0	\$2,965,961	\$0	\$857,668	O.K.
46	Factor	1.000000		0.553640	0.219144	0.000000	0.176249	0.000000	0.050966	O.K.

Vivian Telephone Company

***** FCC PART 69 *****		Part 36								
Apportionment Factors		IntraLATA	Common	Local	Information	Common	Billing and	Other		
(A)	(B)	Total	Line	Switching	(F)	Transport	Collection	(F)		
60	Interstate Equiv. Factor	0.000000	Direct	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	O.K.	
62										
63	"BIG THREE" Expenses	\$1,141,444	O171	\$373,371	\$230,354	\$5	\$411,314	\$85,111	\$41,290	O.K.
64	Factor	1.000000		0.327104	0.201809	0.000004	0.360345	0.074565	0.036173	
65										
66	Net Investment	\$9,218,354	J13	\$4,992,655	\$1,994,617	\$0	\$1,755,658	\$0	\$475,425	O.K.
67	Factor	1.000000		0.541599	0.216375	0.000000	0.190452	0.000000	0.051574	O.K.

Winn 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)	
13 PLANT SPEC. OPER. EXPENSE:									
14 Network Support, Alloc.	\$7,386	N37	\$4,089	\$1,619	\$0	\$1,302	\$0	\$376	O.K.
16 Network Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
17									
18 Total Network Support Exp.	\$7,386		\$4,089	\$1,619	\$0	\$1,302	\$0	\$376	O.K.
19									
20 General Support, Alloc.	\$68,915	N30	\$12,412	\$27,741	\$0	\$22,311	\$0	\$6,452	O.K.
21 General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
22									
23 Total General Support Exp.	\$68,915		\$12,412	\$27,741	\$0	\$22,311	\$0	\$6,452	O.K.
24									
25 Central Office Eq., Alloc.	\$305,743	N31	\$71,901	\$160,693	\$0	\$66,387	\$0	\$6,762	O.K.
26 Central Office Eq., Direct	257,839	Direct	0	0	0	257,839	0	0	O.K.
27									
28 Total COE Exp.	\$563,582		\$71,901	\$160,693	\$0	\$324,226	\$0	\$6,762	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.	\$237,988	N33	\$191,796	\$0	\$0	\$31,063	\$0	\$15,128	O.K.
37 Cable & Wire, Direct	0	Direct	0	0	0	0	0	0	O.K.
38									
39 Total C&WF Exp.	\$237,988		\$191,796	\$0	\$0	\$31,063	\$0	\$15,128	O.K.
40									
41 TOTAL PLT. SPEC. OPER. EXP.	\$877,871		\$280,199	\$190,052	\$0	\$378,901	\$0	\$28,719	O.K.
42									
43 TOTAL PLT. SPEC., ex SUPPORT	\$801,570		\$263,698	\$160,693	\$0	\$355,289	\$0	\$21,891	O.K.

Vivian 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)	
57 NON-SPECIFIC OPER. EXP.:									
58									
59 Oth. Plt. and Equip., Alloc.	\$0	N18	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
60 Oth. Plt. and Equip., Direct	0	Direct	0	0	0	0	0	0	O.K.
61									
62 Total Oth. Plt. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
63									
64 Network Operations, Alloc.	\$153,250	N18	\$89,538	\$31,280	\$0	\$25,157	\$0	\$7,275	O.K.
65 Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66									
67 Total Network Oper. Exp.	\$153,250		\$89,538	\$31,280	\$0	\$25,157	\$0	\$7,275	O.K.
68									
69 Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70									
71 Depr., Support Assets	\$73,799	L23	\$13,292	\$29,706	\$0	\$23,892	\$0	\$6,909	O.K.
72 Depr., COE Switching	411,858	L44	0	411,858	0	0	0	0	O.K.
73 Depr., COE Operator	0	L32	0	0	0	0	0	0	O.K.
74 Depr., COE Transmission	176,134	L68	87,309	0	0	80,613	0	8,212	O.K.
75 Depr., IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
76 Depr., C&W Facilities	513,768	L117	414,050	0	0	67,060	0	32,659	O.K.
77 Depr., PHFU	0	L147	0	0	0	0	0	0	O.K.
78									
79 Total Depreciation Expense	\$1,175,559		\$514,651	\$441,564	\$0	\$171,564	\$0	\$47,779	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.	\$1,175,559		\$514,651	\$441,564	\$0	\$171,564	\$0	\$47,779	O.K.
89									
90 TOTAL NON-SPEC. OPER. EXP.	\$1,329,809		\$604,189	\$472,845	\$0	\$196,722	\$0	\$55,054	O.K.

Vivian Telephone Company

FCC PART 69 Operating Expenses and Taxes		Part 36 IntraLATA Total		Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
104	CUSTOMER OPERATIONS EXPENSE:									
105										
106	Marketing, Allocable	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
107	Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108										
109	Total Marketing Expense	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
110										
111	Operator Service, Alloc.	\$0	N61	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112	Operator Service, Direct	0	Direct	0	0	0	0	0	0	O.K.
113										
114	Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
115										
116	Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
117	Alphabetical Directory	5	(F)	0	0	5	0	0	0	O.K.
118	Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119										
120	Total Directory	\$5		\$0	\$0	\$5	\$0	\$0	\$0	O.K.
121										
122	Bus. Ofc., EU Presubscription	4,749	N40	\$2,770	\$1,097	\$0	\$882	\$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	3,235	(H)	0	0	0	0	0	3,235	O.K.
125	Bus. Ofc., EU Message	14,829	(H)	0	0	0	0	14,829	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	956	N40	558	221	0	178	0	0	O.K.
129	Bus. Ofc., IX Billing and Collection	8	(H)	0	0	0	0	8	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	\$23,777		\$3,328	\$1,318	\$0	\$1,060	\$14,837	\$3,235	O.K.
134										
135	Cust. Serv., Msg. Process	\$15,552	(H)	0	0	0	0	15,552	0	O.K.
136	Cust. Serv., Other B&C	47,558	(H)	0	0	0	0	47,558	0	O.K.
137	Cust. Serv., CABS	14,145	N21	0	6,945	0	5,585	0	1,615	O.K.
138	Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139										
140	Total Customer Service	\$77,255		\$0	\$6,945	\$0	\$5,585	\$63,110	\$1,615	O.K.
141										
142	Total BO, CS, OS, Dir.	\$101,036		\$3,328	\$8,262	\$5	\$6,645	\$77,947	\$4,850	O.K.

Vivian 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.	\$9,287	142	\$306	\$759	\$0	\$611	\$7,165	\$446	O.K.	
159 Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	O.K.	
160										
161 Total Other Cust. Serv.	\$9,287		\$306	\$759	\$0	\$611	\$7,165	\$446	O.K.	
162										
163 TOTAL CUSTOMER OPER. EXP.	\$110,323		\$3,634	\$9,022	\$5	\$7,256	\$85,111	\$5,296	O.K.	
164										
165 "BIG-THREE" EXPENSES:										
166										
167 Total Pli. Specific Exp.	\$877,871	41	\$280,199	\$190,052	\$0	\$378,901	\$0	\$28,719	O.K.	
168 Total Pli Non-specific Exp.	153,250	62 + 67 +69	89,538	31,280	0	25,157	0	7,275	O.K.	
169 Total Customer Operations	110,323	163	3,634	9,022	5	7,256	85,111	5,296	O.K.	
170										
171 TOTAL "BIG THREE" EXPENSES	\$1,141,444		\$373,371	\$230,354	\$5	\$411,314	\$85,111	\$41,290	O.K.	
172										
173 CORPORATE OPERATIONS EXPENSE:										
174										
175 Exec. and Planning, Alloc.	\$35,083	N64	\$11,476	\$7,080	\$0	\$12,642	\$2,616	\$1,269	O.K.	
176 Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O.K.	
177										
178 Total Exec. and Planning	\$35,083		\$11,476	\$7,080	\$0	\$12,642	\$2,616	\$1,269	O.K.	
179										
180 Admin. & General, Allocable	\$219,877	N64	\$71,922	\$44,373	\$1	\$79,231	\$16,395	\$7,954	O.K.	
181 Admin. & General, Direct	66,472	Direct	24,451	15,085	0	26,936	0	0	O.K.	
182										
183 Total Admin. and Gen.	\$286,349		\$96,373	\$59,458	\$1	\$106,167	\$16,395	\$7,954	O.K.	
184										
185 TOTAL CORPORATE OPERATIONS	\$321,432		\$107,849	\$66,538	\$1	\$118,810	\$19,011	\$9,223	O.K.	
186										
187 NON-INCOME TAXES:										
188										
189 Non-income Taxes, Allocable	\$18	N37	\$10	\$4	\$0	\$3	\$0	\$1	O.K.	
190 Non-income Taxes, Direct	17,125	Direct	9,990	3,955	0	3,180	0	0	O.K.	
191									O.K.	
192										
193 Total Non-income Taxes	\$17,143		\$10,000	\$3,959	\$0	\$3,183	\$0	\$1	O.K.	
194										
195 TOTAL OPER. EXP. AND TAXES	\$2,655,577		\$1,005,870	\$742,415	\$6	\$704,872	\$104,122	\$98,292	O.K.	

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME Vivian Telephone Company
 PERIOD ADDRESSED ENDING DECEMBER 31, 1999
 RUN DATE AND TIME 16-Jun-2000 04:28:40 PM

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

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE
				Message Telephone Service		Private Line		
				InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
PLANT INVESTMENT DETAIL:								
21 Land, Allocable	0	---	---	---	---	---	---	---
22 Land, Direct	0	---	0	---	0	---	0	0
23 Motor Vehicles	0	---	---	---	---	---	---	---
24 Aircraft	0	---	---	---	---	---	---	---
25 Special Purpose Vehicles	0	---	---	---	---	---	---	---
26 Garage Work Equipment	0	---	---	---	---	---	---	---
27 Other Work Equipment	4,446,008	---	---	---	---	---	---	---
28 Buildings, Allocable	0	---	---	---	---	---	---	---
29 Buildings, Direct	0	---	0	---	0	---	0	0
30 Furniture	0	---	---	---	---	---	---	---
31 Office Equipment	0	---	---	---	---	---	---	---
32 General Purpose Computers	0	---	---	---	---	---	---	---
33 CAT 1 Oper. Sys., TSPS	0	---	---	---	---	---	---	---
34 CAT 1 Oper. Sys., Other TSPS	0	---	---	---	---	---	---	---
35 CAT 1 Oper. Sys., Aux. Pos.	0	---	---	---	---	---	---	---
36 CAT 1 Oper. Sys., Other	0	---	0	---	0	---	0	0
37 CAT 2 Tandem Sw. Allocable	0	---	---	---	---	---	---	---
38 CAT 2 Tandem Sw. Direct	0	---	0	---	0	---	0	0
39 CAT 3 Local Sw. Allocable	8,640,019	---	---	---	---	---	---	---
40 CAT 3 Local Sw. Direct	0	---	0	---	0	---	0	0
41 CAT 4.12 Exchange Trunk	57,304	---	---	---	---	---	---	---
42 CAT 4.12 Exch. Tr. Direct	0	---	0	---	0	---	0	0
43 CAT 4.13 Exch. Ln. Msg., PL & WATS	5,967,238	---	---	---	---	---	---	---
44 Reserved	0	---	---	---	---	---	---	---
45 CAT 4.13 Direct	0	---	0	---	0	---	0	0
46 CAT 4.23 Message, PL & WATS	1,880,933	---	---	---	---	---	---	---
47 Reserved	0	---	---	---	---	---	---	---
48 CAT 4.23 Direct	41,161	---	13,877	---	0	---	27,284	27,284
49 CAT 4.3 H/R Message	1,941,609	---	---	---	---	---	---	---
50 CAT 4.3 WATS	0	---	0	---	0	---	0	0
51 CAT 4.3 Direct	0	---	0	---	0	---	0	0
52 CAT 1 Other IOT Equipment	0	---	---	---	---	---	---	---
53 CAT 1 Coinless Pay Phones	0	---	0	---	0	---	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Vivian Telephone Company
ENDING DECEMBER 31, 1999

		Intrastate								
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
***** FCC PART 36 *****	(A)				(B)	(C)	(D)	interLATA		IntraLATA
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	32,206,756	--							
74	Other CAT 1 C&WF	0	--	0		0	0	0	0	0
75	CAT 2 C&WF	74,014	--							
76	CAT 2 C&WF, Wideband	0	--	0		0	0	0	0	0
77	CAT 3 Joint Message & PL/WATS	1,940,386	--							
78	Reserved	0	--							
79	CAT 3 Direct	50,893	--	19,983		0	0	0	30,910	30,910
80	CAT 4 Message	1,439,502	--							
81	CAT 4 WATS	0	--	0		0	0	0	0	0
82	CAT 4 Direct	0	--	0		0	0	0	0	0
83	Allocable Support Leases	0	--							
84	Direct Support Leases	0	--	0		0	0	0	0	0
85	COE Operator	0	--							
86	COE Tandem Switch	0	--							
87	COE Local Switch	0	--							
88	COE Transmission	0	--							
89	COE Direct	0	--	0		0	0	0	0	0
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	--							
93	Leasehold Imp. COE Switching	0	--							
94	Leasehold Imp. COE Operator	0	--							
95	Leasehold Imp. COE Trans.	0	--							
96	Leasehold Imp. IOT	0	--	0		0	0	0	0	0
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	--							
100	Direct Acct. No. 2690	0	--	0		0	0	0	0	0
101	Materials and Supplies	318,224	--							
102	RTB Stock	0	--							
103	Tele. Pli. Adjust. - Alloc.	0	--							
104	Tele. Pli. Adjust. - Direct	0	--	0		0	0	0	0	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

Vivian Telephone Company
 ENDING DECEMBER 31, 1999

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
				Message Telephone Service		Private Line			
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
123 TPUC - Short Term, Alloc.	8,571,225	---	---	---	---	---	---	---	---
124 TPUC - Short Term, Direct	0	---	0	---	0	---	0	0	0
125 TPUC - Long Term, Alloc.	0	---	---	---	---	---	---	---	---
126 TPUC - Long Term, Direct	0	---	0	---	0	---	0	0	0
127									
128 RESERVES AND DEFERRALS:									
129 Acc. Depr. Support Assets	2,027,411	---	---	---	---	---	---	---	---
130 Acc. Depr. COE Switching	5,228,528	---	---	---	---	---	---	---	---
131 Acc. Depr. COE Operator	0	---	---	---	---	---	---	---	---
132 Acc. Depr. COE Transmission	4,765,788	---	---	---	---	---	---	---	---
133 Acc. Depr. IOT Equipment	0	---	---	---	---	---	---	---	---
134 Acc. Depr. Cable and Wire Facilities	21,901,388	---	---	---	---	---	---	---	---
135 Acc. Depr. Other Plant	0	---	0	---	0	---	0	0	0
136 Accum. Amort., Tangible Inv.	0	---	---	---	---	---	---	---	---
137 Accum. Amort., Intang. Inv.	0	---	---	---	---	---	---	---	---
138 Accum. Amort., Other	0	---	0	---	0	---	0	0	0
139 Acc. Def. IT Support Assets	0	---	---	---	---	---	---	---	---
140 Acc. Def. IT COE Switching	0	---	---	---	---	---	---	---	---
141 Acc. Def. IT COE Operator	0	---	---	---	---	---	---	---	---
142 Acc. Def. IT COE Trans.	0	---	---	---	---	---	---	---	---
143 Acc. Def. IT IOT Equipment	0	---	---	---	---	---	---	---	---
144 Acc. Def. IT C&WF	0	---	---	---	---	---	---	---	---
145 Acc. Def. IT Unclassified	1,725,170	---	1,230,476	0	471,211	0	23,483	494,694	
146									
147 OPERATING EXPENSES AND TAXES:									
148 Network Support, Alloc.	25,756	---	---	---	---	---	---	---	---
149 Network Support, Direct	0	---	0	---	0	---	0	0	0
150 General Support, Alloc.	240,332	---	---	---	---	---	---	---	---
151 General Support, Direct	0	---	0	---	0	---	0	0	0
152 Central Office Eq., Alloc.	937,862	---	---	---	---	---	---	---	---
153 Central Office Eq., Direct	633,412	---	375,573	0	257,839	0	0	257,839	
154 Cust. Premises Equip.	0	---	---	---	---	---	---	---	---
155 Coinless Pay Phone Exp.	0	---	---	---	---	---	---	---	---
156 Other IOT	0	---	---	---	---	---	---	---	---
157 IOT Direct	0	---	0	---	0	---	0	0	0
158 Cable & Wire, Alloc.	893,391	---	---	---	---	---	---	---	---
159 Cable & Wire, Direct	0	---	0	---	0	---	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Vivian 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	InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)				
176 Oth. Plt. and Equip., Alloc.	0	---	---	---	---	---	---	---	---	0	0	
177 Oth. Plt. and Equip., Direct	0	---	0	---	0	---	---	---	0	---	---	
178 Network Operations, Alloc.	534,437	---	---	---	---	---	---	---	0	0	0	
179 Network Operations, Direct	0	---	0	---	0	---	---	---	0	0	0	
180 Total Access Expense	1,616,168	---	1,616,168	---	0	---	---	---	---	---	---	
181 Depr., Support Assets	257,363	---	---	---	---	---	---	---	---	---	---	
182 Depr., COE Switching	1,120,909	---	---	---	---	---	---	---	---	---	---	
183 Depr., COE Operator	0	---	---	---	---	---	---	---	---	---	---	
184 Depr., COE Transmission	607,780	---	---	---	---	---	---	---	---	---	---	
185 Depr., IOT Equipment	0	---	---	---	---	---	---	---	---	---	---	
186 Depr., C&W Facilities	1,928,653	---	---	---	---	---	---	---	---	---	---	
187 Amort., Tangible Assets	0	---	---	---	---	---	---	---	---	---	---	
188 Amort., Intangible Assets	0	---	0	---	0	---	---	0	0	0	0	
189 Other Amortization	0	---	0	---	0	---	---	0	0	---	0	
190 Direct Assigned Amort.	0	---	---	---	---	---	---	---	---	---	---	
191 Marketing, Allocable	0	---	0	---	0	---	---	0	0	---	0	
192 Marketing, Direct	0	---	---	---	---	---	---	---	---	---	---	
193 Operator Service, Alloc.	0	---	0	---	0	---	---	0	0	---	0	
194 Operator Service, Direct	0	---	5	---	0	---	---	0	0	---	0	
195 Classified Directory	5	---	---	---	---	---	---	---	---	---	---	
196 Alphabetical Directory	25	---	---	---	---	---	---	---	---	---	---	
197 Foreign Directory	0	---	---	---	---	---	---	---	---	---	---	
198 Bus. Ofc., EU Presubscription	16,767	---	---	---	---	---	---	---	---	---	---	
199 Bus. Ofc., EU MTS & WATS	30,920	---	---	---	---	---	---	---	---	---	---	
200 Bus. Ofc., EU Access, P/L & all Other	298,678	---	---	---	---	---	---	---	---	---	---	
201 Bus. Ofc., IXC Special Access	48	---	---	---	---	---	---	---	---	---	---	
202 Bus. Ofc., IXC Switched Access	2,334	---	---	---	---	---	---	---	---	---	---	
203 Bus. Ofc., IXC B & C Services	8	---	---	---	---	---	---	---	---	---	---	
204 Coin Collect & Admin.	1,593	---	---	---	---	---	---	0	0	0	0	
205 Cust. Svc., Direct	0	---	0	---	0	---	---	---	---	---	---	
206 Cust. Serv., Msg. Process	20,382	---	---	---	---	---	---	---	---	---	---	
207 Cust. Serv., Other B&C	153,047	---	---	---	---	---	---	---	---	---	---	
208 Cust. Serv., CABS	28,290	---	---	---	---	---	---	---	---	---	---	
209 Cust. Serv., EU Common Line	8,055	---	8,055	---	0	---	---	0	0	0	0	
210 Other Cust. Serv., Alloc.	51,487	---	---	---	---	---	---	---	---	---	---	
211 Other Cust. Serv., Direct	2,612	---	2,612	---	0	---	---	0	0	---	0	
212 Exec. and Planning, Alloc.	119,015	---	---	---	---	---	---	0	0	0	0	
213 Exec. and Planning, Direct	0	---	0	---	0	---	---	0	0	---	0	

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Wisconsin Telephone Company
 ENDING DECEMBER 31, 1999

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Other	Interstate		Intrastate		TOTAL INTRASTATE
				Private Line		Private Line		
				InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
271 Working Loops	20,599	--	180	438	0	0	367	367
272 Equivalent Interexchange Cct. Miles	49,621	--	0	0	0	0	0	0
273 Interexchange Circuit Terminations	1,116	--	0	0	0	0	0	0