

KC/KS

TC02-054

DOCKET NO. _____

In the Matter of — IN THE MATTER OF THE
ESTABLISHMENT OF SWITCHED
ACCESS REVENUE REQUIREMENT
FOR VIVIAN TELEPHONE COMPANY

Public Utilities Commission of the State of South Dakota

DATE	MEMORANDA
6/10 02	Filed and Docketed;
6/13 02	Weekly Filing;
6/28 02	H.S. Communications' Petition to Intervene;
7/26 02	Order Granting Petition to Intervene; Order Assessing Filing Fee;
8/26 02	Notice of Appearance and Request for Service;
9/6 02	H.S.' Request for Access to Confidential Information;
12/4 02	Revised Cost Study;
3/12 03	Revised Cost Study;
7/11 03	Motion to Dismiss and Motion for Extension of Time to Respond to Second Discovery Request;
7/24 03	Intervenor's Brief in Resistance to Motion to Dismiss and Motion for Extension of Time;
8/8 03	Notice of Intent to Consider Motion as One for Summary Judgment; Order Granting Motion for Summary Judgment; Order of Full Notice of Hearing;
8/14 03	Affidavit of Leo S. Sumpton;
8/18 03	Response of Companies Named in Above Docket to Affidavit of Leo S. Sumpton;
9/4 03	Revised Cost Study;
9/9 03	Final Decision and Order Granting Motion to Dismiss on Summary Disposition; Notice of Entry;
9/23 03	Order Approving Revenue Requirement;
9/23 03	Docket Closed.



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June 6, 2002

RECEIVED

JUN 10 2002

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

Ms. Deb Elofson
Executive Director
Public Utilities Commission
State of South Dakota
500 East Capital
Pierre, SD 57501

Ref: Access Tariff Filing

Dear Ms. Elofson:

Per the requirements of ARSD 20:10:27, 20:10:28, and 20:10:29, we are submitting this day on behalf of Vivian Telephone Company their Intrastate Tariff based on the calendar year ending December 31, 2001. 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.

It should be noted that in accordance with FCC Order 01-162 for rate of return carriers this study is filed with frozen traffic allocation factors based on the calendar year ending 12/31/2000.

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:ds
Enclosure
cc: Mr. George Strandell, Vivian Telephone Company
JSI, Maryland

HEADQUARTERS:

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5360 Skidaway Drive
Alpharetta, Georgia 30022
phone: 770-569-2105, fax: 770-410-1608


TARIFF EXHIBIT

Vivian 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	SWITCHING	TRANSPORT
ORIGINATING	.047995	.027508	.026587
TERMINATING	.047995	.027508	.026587

I am Gordon K. Dauchy. I hereby certify that I have overall responsibility for the preparation of all data in the attached 2001 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 are complete, accurate, and consistent with the rules of the South Dakota Public Utilities Commission.

Date: June 5, 2002

Certifying Signature: 

Name: Gordon K. Dauchy

Title: Staff Director – Revenue Requirements

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	\$11,235,961	J13	\$6,120,531	\$2,799,947	\$0	\$2,058,999	\$0	\$256,483	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	\$1,123,596		\$612,053	\$279,995	\$0	\$205,900	\$0	\$25,648	O.K.
19	Return Adjustments	0	J18-20	0	0	0	0	0	0	O.K.
20										
21	Net Return on Rate Base	\$1,123,596		\$612,053	\$279,995	\$0	\$205,900	\$0	\$25,648	O.K.
22	Income Taxes	561,912	J31-32	306,089	140,026	0	102,971	0	12,827	O.K.
23	Expenses and Other Taxes	3,236,785	J33-35, 40	1,294,771	848,317	0	917,003	121,954	54,740	O.K.
24										
25	Total IntraLATA Rev. Req.	\$4,922,294		\$2,212,913	\$1,268,337	\$0	\$1,225,874	\$121,954	\$93,215	O.K.
26										
27										
28										
INTERLATA:										
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.	\$4,922,294		\$2,212,913	\$1,268,337	\$0	\$1,225,874	\$121,954	\$93,215	
ACCESS ELEMENT MINUTES OF USE										
				46,107,541	46,107,541		46,107,541			
ACCESS RATE PER MINUTE										
		\$0.102090		\$0.047995	\$0.027508		\$0.026587			

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	5.00%	—	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	
16										
17										
18	Net Investment	\$40,021,065	C68	\$28,785,105	\$0	\$11,002,350	\$0	\$233,610	\$11,235,961	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	\$4,002,107		\$2,878,510	\$0	\$1,100,235	\$0	\$23,361	\$1,123,596	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	\$4,002,107		\$2,878,510	\$0	\$1,100,235	\$0	\$23,361	\$1,123,596	O.K.
28										
29	Contributions	104,928	H52	72,103	0	32,431	0	394	32,825	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	\$3,897,179		\$2,806,408	\$0	\$1,067,804	\$0	\$22,967	\$1,090,771	O.K.
37										
38	State Income Taxes	\$0	Formula	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
39	Federal Income Taxes	2,007,637	Formula	1,445,725	0	550,081	0	11,831	561,912	O.K.
40	Operating Expenses and Taxes	9,909,060	I196	6,992,676	0	2,872,100	0	44,284	2,916,384	O.K.
41	Uncollectibles	127,790	V249	53,504	0	74,286	0	0	74,286	O.K.
42	Other Revenue Adjustments	0	V250	0	0	0	0	0	0	O.K.
43										
44	Net Revenue	\$16,046,594		\$11,370,416	\$0	\$4,596,702	\$0	\$79,477	\$4,676,179	O.K.
45	Gross Receipts Taxes	844,558	Formula	598,443	0	241,932	0	4,183	246,115	O.K.
46	Other Revenue Taxes	0	V251	0	0	0	0	0	0	O.K.
47										
	TOTAL REVENUE REQUIREMENT	\$16,891,152		\$11,968,859	\$0	\$4,838,633	\$0	\$83,660	\$4,922,293	O.K.

VIVIAN TELEPHONE COMPANY

Intrastate

***** FCC PART 36 ***** Investment Summary	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service				Private Line		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	\$5,012,374	D33	\$3,626,490	\$0	\$1,355,274	\$0	\$30,610	\$1,385,884	O.K.		
14											
15 COE Operator Equipment	\$0	D43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.		
16 COE Switching Equipment	8,518,273	D68	5,377,535	0	3,140,738	0	0	3,140,738	O.K.		
17 COE Transmission Equipment	11,551,341	D85	8,065,944	0	3,426,660	0	58,738	3,485,397	O.K.		
18											
19 Total COE	\$20,069,614		\$13,443,478	\$0	\$6,567,398	\$0	\$58,738	\$6,626,136	O.K.		
20 Info. Orig./Term. Equipment	0	D94	0	0	0	0	0	0	O.K.		
21 Cable and Wire Facilities	38,568,242	D137	28,981,445	0	9,287,438	0	299,359	9,586,797	O.K.		
22											
23 Total COE, IOT, C&WF	\$58,637,856		\$42,424,924	\$0	\$15,854,836	\$0	\$358,096	\$16,212,932	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	\$63,650,230		\$46,051,413	\$0	\$17,210,110	\$0	\$388,706	\$17,598,817	O.K.		
33											
34 Plant Held, Future Use	\$0	D214-215	\$0	\$0	\$0	\$0	\$0	\$0	O.K.		
35 TPUC, Short-term	14,157,431	D216-217	10,243,006	0	3,827,967	0	86,458	3,914,425	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.	\$14,157,431		\$10,243,006	\$0	\$3,827,967	\$0	\$86,458	\$3,914,425	O.K.		
40											
41											
42 TOTAL TELEPHONE PLANT	\$77,807,661		\$56,294,420	\$0	\$21,038,077	\$0	\$475,165	\$21,513,241	O.K.		

VIVIAN TELEPHONE COMPANY

			Intrastate						
***** FCC PART 36 ***** Investment Summary			Message Telephone Service		Private Line		TOTAL		
TOTAL COMPANY	Source/ Allocator	Interstate	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE		
(A)	(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	(37,047,615) E34	(26,985,961)	0	(9,824,158)	0	(237,496)	(10,061,654)	O.K.	
58 Accum. Def. Inc. Taxes, Net	(1,534,873) E47	(1,110,492)	0	(415,008)	0	(9,373)	(424,381)	O.K.	
59 Oth. Liab. & Def. Cr., Net	0 V106	0	0	0	0	0	0	O.K.	
60									
61 TOTAL NET PLANT	\$39,225,173	\$28,197,967	\$0	\$10,798,911	\$0	\$228,296	\$11,027,206	O.K.	
62									
63 Materials and Supplies	572,940 H31	430,526	0	137,967	0	4,447	142,414	O.K.	
64 Rural Tel. Bank Stock	0 H35	0	0	0	0	0	0	O.K.	
65 Cash Working Capital	222,952 Formula	156,612	0	65,473	0	868	66,340	O.K.	
66 Equal Access Investment	0	0	0	0	0	0	0	O.K.	
67									
68 TOTAL NET INVESTMENT	\$40,021,065	\$28,785,105	\$0	\$11,002,350	\$0	\$233,610	\$11,235,961	O.K.	
69									

VIVIAN 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)		
13 LAND AND SUPPORT ASSETS:									
14									
15 Land, Allocable	\$149,868	H33	\$108,431	\$0	\$40,522	\$0	\$915	\$41,437	O.K.
16 Land, Direct	0	V22	0	0	0	0	0	0	O.K.
17									
18 Total Land	\$149,868		\$108,431	\$0	\$40,522	\$0	\$915	\$41,437	O.K.
19									
20 Motor Vehicles	\$776,348	H33	\$561,694	\$0	\$209,913	\$0	\$4,741	\$214,654	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	367,866	H33	266,154	0	99,466	0	2,247	101,712	O.K.
25 Buildings, Allocable	3,477,169	H33	2,515,758	0	940,177	0	21,235	961,411	O.K.
26 Buildings, Direct	0	V29	0	0	0	0	0	0	O.K.
27 Furniture	42,952	H33	31,076	0	11,614	0	262	11,876	O.K.
28 Office Equipment	90,556	H33	65,518	0	24,485	0	553	25,038	O.K.
29 General Purpose Computers	107,615	H33	77,860	0	29,098	0	657	29,755	O.K.
30									
31 Total Support Assets	\$4,862,506		\$3,518,059	\$0	\$1,314,752	\$0	\$29,695	\$1,344,447	O.K.
32									
33 Tot. Land and Support Assets	\$5,012,374		\$3,626,490	\$0	\$1,355,274	\$0	\$30,610	\$1,385,884	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.

VIVIAN TELEPHONE COMPANY

		Intrastate								
***** FCC PART 36 ***** Plant Investment Detail		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(I)		
63	CAT 3 Local Sw. Allocable	\$8,518,273	G15	\$5,377,535	\$0	\$3,140,738	\$0	\$0	\$3,140,738	O.K.
64	CAT 3 Local Sw. Direct	0	V40	0	0	0	0	0	0	O.K.
65										
66	Total CAT 3	\$8,518,273		\$5,377,535	\$0	\$3,140,738	\$0	\$0	\$3,140,738	O.K.
67										O.K.
68	Total COE Sw. CAT 2&3	\$8,518,273		\$5,377,535	\$0	\$3,140,738	\$0	\$0	\$3,140,738	O.K.
69										
70										
71	COE TRANSMISSION:									
72										
73	CAT 4.12 Exchange Trunk	\$36,801	123	\$36,801	\$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	6,584,540	G13	4,938,405	0	1,646,135	0	0	1,646,135	O.K.
76	CAT 4.13 PL, WATS, Local	273,183	F18	214,445	0	0	0	58,738	58,738	O.K.
77	CAT 4.13 Direct	0	V45	0	0	0	0	0	0	O.K.
78	CAT 4.23 Message	3,470,895	G18	1,917,638	0	1,553,257	0	0	1,553,257	O.K.
79	CAT 4.23 PL, WATS	0	F24	0	0	0	0	0	0	O.K.
80	CAT 4.23 Direct	161,778	V48	161,778	0	0	0	0	0	O.K.
81	CAT 4.3 H/R Message	1,024,144	G29	796,876	0	227,268	0	0	227,268	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	\$11,551,341		\$8,065,944	\$0	\$3,426,660	\$0	\$58,738	\$3,485,397	O.K.
86										
87										
88	INFORMATION ORIGATION/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										

VIVIAN 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)		
111 CABLE AND WIRE FACILITIES:									
112									
113 CAT 1.1 IntraLATA PL/WATS	818,365	F31	\$519,006	\$0	\$0	\$0	\$299,359	\$299,359	O.K.
114 CAT 1.2 InterLATA PL/WATS	573,918	F31	573,918	0	0	0	0	0	O.K.
115 CAT 1.3 Joint Message	33,558,266	G13	25,168,700	0	8,389,567	0	0	8,389,567	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	\$34,950,549		\$26,261,624	\$0	\$8,389,567	\$0	\$299,359	\$8,688,925	O.K.
119									
120 CAT 2 C&WF	\$75,726	G28	\$75,726	\$0	\$0	\$0	\$0	\$0	O.K.
121 CAT 2 C&WF, Wideband	0	V76	0	0	0	0	0	0	O.K.
122									
123 Total CAT 2 C&WF	\$75,726		\$75,726	\$0	\$0	\$0	\$0	\$0	O.K.
124									
125 CAT 3 Joint Message	984,874	G17	531,763	0	453,111	0	0	\$453,111	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	\$984,874		\$531,763	\$0	\$453,111	\$0	\$0	\$453,111	O.K.
130									
131 CAT 4 Message	\$2,004,239	G29	\$1,559,478	\$0	\$444,761	\$0	\$0	\$444,761	O.K.
132 CAT 4 WATS	0	V81	0	0	0	0	0	0	O.K.
133 CAT 4 Direct	552,854	V82	552,854	0	0	0	0	0	O.K.
134									
135 Total CAT 4 C&WF	\$2,557,093		\$2,112,332	\$0	\$444,761	\$0	\$0	\$444,761	O.K.
136									
137 TOTAL C&WF	\$38,568,242		\$28,981,445	\$0	\$9,287,438	\$0	\$299,359	\$9,586,797	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.

VIVIAN 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	\$0	O.K.
162 COE Tandem Switch	0	H17	0	0	0	0	0	0	0	O.K.
163 COE Local Switch	0	H18	0	0	0	0	0	0	0	O.K.
164 COE Transmission	0	H20	0	0	0	0	0	0	0	O.K.
165 COE Direct	0	V89	0	0	0	0	0	0	0	O.K.
166										
167 Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
168										
169 IOT Leases	\$0	V90	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170										
171 C&WF Leases	\$0	V91	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172										
173 TOTAL CAPITAL LEASES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
174	=====		=====	=====	=====	=====	=====	=====	=====	
175										
176 LEASEHOLD IMPROVEMENTS:										
177										
178 Land and Support Assets	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
179 COE Switching	0	H18	0	0	0	0	0	0	0	O.K.
180 COE Operator	0	H16	0	0	0	0	0	0	0	O.K.
181 COE Transmission	0	H20	0	0	0	0	0	0	0	O.K.
182 IOT	0	V96	0	0	0	0	0	0	0	O.K.
183 C&WF	0	V97	0	0	0	0	0	0	0	O.K.
184 Other	0	V98	0	0	0	0	0	0	0	O.K.
185										
186 TOTAL LEASEHOLD IMPROVEMENT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
187	=====		=====	=====	=====	=====	=====	=====	=====	
188										
189 TPIS, EXCL. ACCT. No. 2690	\$63,650,230		\$46,051,413	\$0	\$17,210,110	\$0	\$388,706	\$17,598,817		O.K.

VIVIAN 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.	14,157,431	H35	10,243,006	0	3,827,967	0	86,458	3,914,425	3,914,425	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	\$14,157,431		\$10,243,006	\$0	\$3,827,967	\$0	\$86,458	\$3,914,425	\$3,914,425	O.K.

VIVIAN TELEPHONE COMPANY

Intrastate

***** FCC PART 36 ***** Reserves and Deferrals	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service				TOTAL INTRASTATE		
				Private Line		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 ACCUM. DEPRECIATION, TPIS:										
14										
15 Support Assets	\$2,469,053	H13	\$1,786,378	\$0	\$667,597	\$0	\$15,078	\$682,675	O.K.	
16 COE Switching	3,797,941	H19	2,397,617	0	1,400,324	0	0	1,400,324	O.K.	
17 COE Operator	0	H16	0	0	0	0	0	0	O.K.	
18 COE Transmission	6,162,180	H20	4,302,859	0	1,827,986	0	31,334	1,859,321	O.K.	
19 IOT Equipment	0	H25	0	0	0	0	0	0	O.K.	
20 Cable and Wire Facilities	24,618,441	H31	18,499,106	0	5,928,252	0	191,083	6,119,335	O.K.	
21 Other Plant	0	V135	0	0	0	0	0	0	O.K.	
22										
23 Total Accum. Depr., TPIS	\$37,047,615		\$26,985,961	\$0	\$9,824,158	\$0	\$237,496	\$10,061,654	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.	\$37,047,615		\$26,985,961	\$0	\$9,824,158	\$0	\$237,496	\$10,061,654	O.K.	
35										
36										
37 ACCUM. DEF. INC. TAXES, NET:										
38										
39 Support Assets	117,532	H13	\$85,035	\$0	\$31,779	\$0	\$718	\$32,497	O.K.	
40 COE Switching	205,896	H19	129,981	0	75,915	0	0	75,915	O.K.	
41 COE Operator	0	H16	0	0	0	0	0	0	O.K.	
42 COE Transmission	279,209	H20	194,963	0	82,826	0	1,420	84,246	O.K.	
43 IOT Equipment	0	H25	0	0	0	0	0	0	O.K.	
44 Cable and Wire Fac.	932,236	H31	700,513	0	224,487	0	7,236	231,723	O.K.	
45 Unclassified	0	V145	0	0	0	0	0	0	O.K.	
46										
47 Total Accum. Def. Inc. Taxes	\$1,534,873		\$1,110,492	\$0	\$415,008	\$0	\$9,373	\$424,381	O.K.	

VIVIAN TELEPHONE COMPANY

***** FCC PART 36 ***** Functional Distribution of Selected Investments	Private Line								Other	
	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. CCT EQUIPMENT:										
14										
15 Working Loops	19,731	18,945	324	0	0	169	0	293	O.K.	
16 Avg. Cost per Loop	347.56	347.56	347.56	347.56	347.56	347.56	347.56	347.56		
17										
18 CAT 4.13 Exch Ln. Invest.	\$6,857,723	\$6,584,540	\$112,610	\$0	\$0	\$58,738	\$0	\$101,835		
19										
20										
21 Circuit Terminations	1	1	0	0	0	0	0	0	O.K.	
22 Avg. Cost per Termination	3,470,895.00	3,470,895.00	3,470,895.00	3,470,895.00	3,470,895.00	3,470,895.00	3,470,895.00	3,470,895.00		
23										
24 CAT 4.23 Other IX	\$3,470,895	\$3,470,895	\$0	\$0	\$0	\$0	\$0	\$0		
25										
26										
27 C&WF INVESTMENT:										
28										
29 Working Loops	19,731	18,945	324	0	0	169	0	293		
30 Loops Factor	1.000000	0.960164	0.016421	0.000000	0.000000	0.008565	0.000000	0.014850		
31 CAT 1 Exchange C&WF	\$34,950,549	\$33,558,266	\$573,918	\$0	\$0	\$299,359	\$0	\$519,006	O.K.	
32										
33										
34 Equivalent IX Circuit Miles	1	1	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	\$984,874	\$984,874	\$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	
				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	0.000000	0.250000	0.000000	0.000000	0.250000	O.K.		
14											
15 Dial Equipment Minutes (DEM)	1.000000	DEM	0.631294	0.000000	0.368706	0.000000	0.000000	0.368706	O.K.		
16											
17 Conversation Minute-Miles	1.000000	CMM	0.539930	0.000000	0.460070	0.000000	0.000000	0.460070	O.K.		
18 Conversation Minutes	1.000000	CM	0.552491	0.000000	0.447509	0.000000	0.000000	0.447509	O.K.		
19 Subscriber Minutes (SLU)	1.000000	SLU	0.815647	0.000000	0.184353	0.000000	0.000000	0.184353	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-Ml., Host/Remote	1.000000	HRM	0.778090	0.000000	0.221910	0.000000	0.000000	0.221910	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	0.756413	0.000000	0.243587	0.000000	0.000000	0.243587	O.K.		
36 EU Presubscription Factor	1.000000	EPRE	0.570033	0.000000	0.429967	0.000000	0.000000	0.429967	O.K.		
37 EU MTS & WATS Factor	1.000000	EMTS	0.590272	0.000000	0.409728	0.000000	0.000000	0.409728	O.K.		
38 EU Access, P/L and All Other Factor	1.000000	EPLO	0.997361	0.000000	0.000000	0.000000	0.002639	0.002639	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	0.529294	0.000000	0.470706	0.000000	0.000000	0.470706	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	0.496018	0.000000	0.503982	0.000000	0.000000	0.503982	O.K.		
44 Relative Users Percent	1.000000	RUP	0.649126	0.000000	0.350874	0.000000	0.000000	0.350874	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	0.000000	FD	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.		

ENDING DECEMBER 31, 2001
 VIVIAN TELEPHONE COMPANY

	***** FCC PART 36 ***** Internal Allocation Factors	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE
					(A)	(B)	(C)	(D)	
					(E)	(F)	(G)	(H)	
					InterLATA	IntraLATA	InterLATA	IntraLATA	
13	Support Assets	1,000,000	D31	0.723507	0.000000	0.270386	0.000000	0.006107	0.276493
14	Land and Support Assets	1,000,000	D33	0.723507	0.000000	0.270386	0.000000	0.006107	0.276493
15									
16	COE Operator	0.000000	D43	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
17	COE Tandem Switching	0.000000	D49	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
18	COE Local Switching	1,000,000	D66	0.631294	0.000000	0.368706	0.000000	0.000000	0.368706
19	COE Total Switching	1,000,000	D68	0.631294	0.000000	0.368706	0.000000	0.000000	0.368706
20	COE Transmission	1,000,000	D85	0.698269	0.000000	0.296646	0.000000	0.005085	0.301731
21	Total COE	1,000,000	C19	0.669842	0.000000	0.327231	0.000000	0.002927	0.330158
22									
23	Info. Orig./Term. CAT 1	0.000000	D90	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
24	Info. Orig./Term. CAT 2	0.000000	D92	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
25	Total IOT	0.000000	D94	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
26									
27	C&WF CAT 1	1,000,000	D118	0.751394	0.000000	0.240041	0.000000	0.008565	0.248606
28	C&WF CAT 2	1,000,000	D120	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
29	C&WF CAT 3	1,000,000	D129	0.539930	0.000000	0.460070	0.000000	0.000000	0.460070
30	C&WF CAT 4	1,000,000	D135	0.826068	0.000000	0.173932	0.000000	0.000000	0.173932
31	Total C&WF	1,000,000	D137	0.751433	0.000000	0.240805	0.000000	0.007762	0.248567
32									
33	Total Equipment	1,000,000	C23	0.723507	0.000000	0.270386	0.000000	0.006107	0.276493
34									
35	TPIS	1,000,000	C32	0.723507	0.000000	0.270386	0.000000	0.006107	0.276493
36	TPIS, excl. Acct. No. 2690	1,000,000	D189	0.723507	0.000000	0.270386	0.000000	0.006107	0.276493
37									
38	Plt. Held, Fut. Use	0.000000	D215	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
39									
40	Total Tangible Assets	0.000000	C25	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
41	Total Intangible Assets	0.000000	C29	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
42									
43	Long-term PUC	0.000000	C36	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
44	Net Telephone Plant	1,000,000	C61	0.718874	0.000000	0.275306	0.000000	0.005820	0.281126
45	Total Net Investment	1,000,000	C68	0.719249	0.000000	0.274914	0.000000	0.005837	0.280751
46	Capital Leases	0.000000	D173	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
47									
48	Tot. Bus. Ofc., Cust. Serv.	1,000,000	I141	0.818152	0.000000	0.180457	0.000000	0.001390	0.181848
49									
50	Total "BIG THREE" Expenses	1,000,000	I170	0.699363	0.000000	0.296795	0.000000	0.003823	0.300617
51									
52	Corporate Operations Expense	1,000,000	I185	0.687163	0.000000	0.309081	0.000000	0.003756	0.312837

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)	
13 PLANT SPEC. OPER. EXPENSE:									
14									
15 Network Support, Alloc.	\$47,757	H14	\$34,553	\$0	\$12,913	\$0	\$292	\$13,204	O.K.
16 Network Support, Direct	0	V149	0	0	0	0	0	0	O.K.
17									
18 Total Network Support Exp.	\$47,757		\$34,553	\$0	\$12,913	\$0	\$292	\$13,204	O.K.
19									
20 General Support, Alloc.	\$265,050	H14	\$191,766	\$0	\$71,666	\$0	\$1,619	\$73,284	O.K.
21 General Support, Direct	0	V151	0	0	0	0	0	0	O.K.
22									
23 Total General Support Exp.	\$265,050		\$191,766	\$0	\$71,666	\$0	\$1,619	\$73,284	O.K.
24									
25 Central Office Eq., Alloc.	\$1,046,395	H21	\$700,920	\$0	\$342,413	\$0	\$3,062	\$345,475	O.K.
26 Central Office Eq., Direct	0	V153	0	0	0	0	0	0	O.K.
27									
28 Total COE Exp.	\$1,046,395		\$700,920	\$0	\$342,413	\$0	\$3,062	\$345,475	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.	\$966,648	H31	\$726,371	\$0	\$232,774	\$0	\$7,503	\$240,277	O.K.
38 Cable & Wire, Direct	708,276	V159	382,419	0	325,857	0	0	325,857	O.K.
39									
40 Total C&WF Exp.	\$1,674,924		\$1,108,790	\$0	\$558,631	\$0	\$7,503	\$566,134	O.K.
41									
42 TOTAL PLT. SPEC. OPER. EXP.	\$3,034,126		\$2,036,028	\$0	\$985,622	\$0	\$12,476	\$998,098	O.K.
43									
44 TOTAL PLT. SPEC., ex SUPPORT	\$2,721,319		\$1,809,710	\$0	\$901,044	\$0	\$10,565	\$911,609	O.K.

VIVIAN TELEPHONE COMPANY

Intrastate

***** 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.	\$933	H36	\$675	\$0	\$252	\$0	\$6	\$258	O.K.	
61 Oth. Plt. and Equip., Direct	0	V177	0	0	0	0	0	1	O.K.	
62										
63 Total Oth. Plt. & Equip.	\$933		\$675	\$0	\$253	\$0	\$6	\$259	O.K.	
64										
65 Network Operations, Alloc.	\$629,922	H33	\$455,753	\$0	\$170,322	\$0	\$3,847	\$174,169	O.K.	
66 Network Operations, Direct	0	V179	0	0	0	0	0	0	O.K.	
67										
68 Total Network Oper. Exp.	\$629,922		\$455,753	\$0	\$170,322	\$0	\$3,847	\$174,169	O.K.	
69										
70 Total Access Expenses	\$72,000	V180	\$72,000	\$0	\$0	\$0	\$0	\$0	O.K.	
71										
72 Depr., Support Assets	\$328,253	H13	\$237,493	\$0	\$88,755	\$0	\$2,005	\$90,760	O.K.	
73 Depr., COE Switching	1,206,737	H19	761,806	0	444,931	0	0	444,931	O.K.	
74 Depr., COE Operator	0	H16	0	0	0	0	0	0	O.K.	
75 Depr., COE Transmission	637,212	H20	444,945	0	189,026	0	3,240	192,267	O.K.	
76 Depr., IOT Equipment	0	H25	0	0	0	0	0	0	O.K.	
77 Depr., C&W Facilities	2,309,844	H31	1,735,693	0	556,223	0	17,929	574,151	O.K.	
78 Depr., PHFU	0	H38	0	0	0	0	0	0	O.K.	
79										
80 Total Depreciation Expense	\$4,482,046		\$3,179,937	\$0	\$1,278,935	\$0	\$23,173	\$1,302,109	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.	\$4,482,046		\$3,179,937	\$0	\$1,278,935	\$0	\$23,173	\$1,302,109	O.K.	
90										
91 TOTAL NON-SPEC. OPER. EXP.	\$5,184,901		\$3,708,366	\$0	\$1,449,510	\$0	\$27,026	\$1,476,536	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)		
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	\$0	V195	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
118 Alphabetical Directory	0	G19	0	0	0	0	0	0	0	O.K.
119 Foreign Directory	0	G46	0	0	0	0	0	0	0	O.K.
120										
121 Total Directory	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
122										
123 Bus. Ofc., EU Presubscription	\$12,078	G36	\$6,885	\$0	\$5,193	\$0	\$0	\$5,193	\$5,193	O.K.
124 Bus. Ofc., EU MTS & WATS	43,611	G37	25,742	0	17,869	0	0	17,869	17,869	O.K.
125 Bus. Ofc., EU Access, P/L & all Other	346,107	G38	345,194	0	0	0	913	913	913	O.K.
126 Bus. Ofc., IXC Special Access	42	G39	42	0	0	0	0	0	0	O.K.
127 Bus. Ofc., IXC Switched Access	5,974	G40	3,162	0	2,812	0	0	2,812	2,812	O.K.
128 Bus. Ofc., IXC B & C Services	0	G41	0	0	0	0	0	0	0	O.K.
129 Coin Collect & Admin.	0	G42	0	0	0	0	0	0	0	O.K.
130										
131 Total Business Office	\$407,812		\$381,025	\$0	\$25,874	\$0	\$913	\$26,787	\$26,787	O.K.
132										
133 Cust. Svc., Direct	\$0	V205	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
134 Cust. Serv., Msg. Process	23,477	G43	11,645	0	11,832	0	0	11,832	11,832	O.K.
135 Cust. Serv., Other B&C	182,390	G44	118,394	0	63,996	0	0	63,996	63,996	O.K.
136 Cust. Serv., CABS	33,715	G45	16,858	0	16,858	0	0	16,858	16,858	O.K.
137 Cust. Serv., EU Common Line	9,599	V209	9,599	0	0	0	0	0	0	O.K.
138										
139 Total Customer Service	\$249,181		\$156,496	\$0	\$92,685	\$0	\$0	\$92,685	\$92,685	O.K.
140										
141 Total Bus. Ofc., Cust. Serv.	\$656,993		\$537,520	\$0	\$118,559	\$0	\$913	\$119,473	\$119,473	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	
(A)	(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(I)		
156	Other Cust. Serv., Alloc.	\$0	H48	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
157	Other Cust. Serv., Direct	1,020	V211	1,020	0	0	0	0	0	O.K.
158										
159	Total Other Cust. Serv.	\$1,020		\$1,020	\$0	\$0	\$0	\$0	\$0	O.K.
160										
161	TOTAL CUSTOMER OPER. EXP.	\$658,013		\$538,540	\$0	\$118,559	\$0	\$913	\$119,473	O.K.
162										
163										
164	"BIG-THREE" EXPENSES:									
165										
166	Total Plt. Spec., ex Support	\$2,721,319	44	\$1,809,710	\$0	\$901,044	\$0	\$10,565	\$911,609	O.K.
167	Total Network Oper. Exp.	629,922	68	455,753	0	170,322	0	3,847	174,169	O.K.
168	Total Customer Operations	658,013	161	538,540	0	118,559	0	913	119,473	O.K.
169										
170	TOTAL "BIG THREE" EXPENSES	\$4,009,254		\$2,804,004	\$0	\$1,189,925	\$0	\$15,326	\$1,205,250	O.K.
171										
172										
173	CORPORATE OPERATIONS EXPENSE:									
174										
175	Exec. and Planning, Alloc.	\$131,822	H50	\$92,194	\$0	\$39,124	\$0	\$504	\$39,628	O.K.
176	Exec. and Planning, Direct	0	V213	0	0	0	0	0	0	O.K.
177										
178	Total Exec. and Planning	\$131,822		\$92,194	\$0	\$39,124	\$0	\$504	\$39,628	O.K.
179										
180	Admin. & General, Allocable	\$880,355	H50	\$615,705	\$0	\$261,285	\$0	\$3,365	\$264,650	O.K.
181	Admin. & General, Direct	18,000	V231	0	0	18,000	0	0	18,000	O.K.
182										
183	Total Admin. and Gen.	\$898,355		\$615,705	\$0	\$279,285	\$0	\$3,365	\$282,650	O.K.
184										
185	TOTAL CORPORATE OPERATIONS	\$1,030,177		\$707,899	\$0	\$318,409	\$0	\$3,869	\$322,278	O.K.
186										
187										
188	NON-INCOME TAXES:									
189										
190	Non-income Taxes, Allocable	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
191	Non-income Taxes, Direct	1,843	V233	1,843	0	0	0	0	0	O.K.
192										
193	Total Non-income Taxes	\$1,843		\$1,843	\$0	\$0	\$0	\$0	\$0	O.K.
194										
195										
196	TOTAL OPER. EXP. AND TAXES	\$9,909,060		\$6,992,676	\$0	\$2,872,100	\$0	\$44,284	\$2,916,384	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	\$11,235,961	K52	\$6,120,531	\$2,799,947	\$0	\$2,058,999	\$0	\$256,483	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	\$1,123,596		\$612,053	\$279,995	\$0	\$205,900	\$0	\$25,648	O.K.	
17										
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.	
21										
22 Net Return	\$1,123,596		\$612,053	\$279,995	\$0	\$205,900	\$0	\$25,648	O.K.	
23										
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.	
28										
29 After Tax Income	\$1,123,596		\$612,053	\$279,995	\$0	\$205,900	\$0	\$25,648	O.K.	
30										
31 State Income Taxes	\$0	29	0	0	0	0	0	0	O.K.	
32 Federal Income Taxes	561,912	29	306,089	140,026	0	102,971	0	12,827	O.K.	
33 Operating Expenses and Taxes	2,916,384	O195	1,152,151	783,928	0	814,534	115,763	50,008	O.K.	
34 Uncollectibles	74,286	Direct	31,898	0	0	42,388	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	4,601,893	16+31+32+33	2,070,293	1,203,948	0	1,123,405	115,763	88,483	O.K.	
38										
39										
40 Gross Receipts Tax	246,115	37	110,722	64,389	0	60,081	6,191	4,732	O.K.	
41										
42										
43 TOTAL REVENUE REQUIREMENT	\$4,922,294		\$2,212,913	\$1,268,337	\$0	\$1,225,874	\$121,954	\$93,215	O.K.	
44										

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	\$1,385,884	L25	\$291,608	\$556,372	\$0	\$474,469	\$0	\$63,436	O.K.	
14										
15 Central Office Equipment	\$6,626,136	L70	\$1,646,135	\$3,140,738	\$0	\$1,780,525	\$0	\$58,738	O.K.	
16 Info. Term./Orig. Equipment	0	L78	0	0	0	0	0	0	O.K.	
17 Cable and Wire Facilities	9,586,797	L117	8,389,567	0	0	897,872	0	299,359	O.K.	
18										
19 Total COE, IOT, C&WF	\$16,212,932		\$10,035,702	\$3,140,738	\$0	\$2,678,396	\$0	\$358,096	O.K.	
20										
21 Total Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
22										
23 Total Tele. Plt. ex Intang.	\$17,598,817		\$10,327,309	\$3,697,110	\$0	\$3,152,866	\$0	\$421,532	O.K.	
24 Total Intangible Assets	0	L144	0	0	0	0	0	0	O.K.	
25										
26 Total Plant in Service	\$17,598,817		\$10,327,309	\$3,697,110	\$0	\$3,152,866	\$0	\$421,532	O.K.	
27 Total Plt. Held Future Use	0	L147	0	0	0	0	0	0	O.K.	
28 Total ST PUC	3,914,425	L163	2,297,056	822,331	0	701,278	0	93,759	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	\$21,513,241		\$12,624,366	\$4,519,442	\$0	\$3,854,143	\$0	\$515,291	O.K.	
33										
34 less:										
35 Accum. Depr., Plt. in Serv.	10,061,654	M23	6,376,923	1,674,388	0	1,756,678	0	253,665	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	424,381	M47	249,412	88,961	0	75,865	0	10,143	O.K.	
41										
42 plus:										
43 Other Assets	0	Direct	0	0	0	0	0	0	O.K.	
44										
45 NET TELEPHONE PLANT	\$11,027,206		\$5,998,031	\$2,756,093	\$0	\$2,021,600	\$0	\$251,483	O.K.	
46 plus:										
47 Class B RTB Stock	0	L171	0	0	0	0	0	0	O.K.	
48 Materials and Supplies	142,414	L173	83,571	29,918	0	25,514	0	3,411	O.K.	
49 Cash Working Capital	66,340	L175	38,930	13,937	0	11,885	0	1,589	O.K.	
50 Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.	
51										
52 NET INVESTMENT	\$11,235,961		\$6,120,531	\$2,799,947	\$0	\$2,058,999	\$0	\$256,483	O.K.	
53										

VIVIAN TELEPHONE COMPANY

***** FCC PART 69 *****		Part 36		Source or		Local		Information		Common		Billing and		Other	
IntraLATA Investment		IntraLATA		Apportion		Switching		Information		Transport		Collection		Other	
Detail		Total		(C)		(E)		(F)		(G)		(H)		(I)	
(A)		(B)		(C)		(E)		(F)		(G)		(H)		(I)	
13	LAND AND SUPPORT ASSETS:														
14	Land Assets, Message	\$40,522		N28	8,526	16,268	0	0	13,873	0	1,855	0	0	0	O.K.
15	Land Assets, Private Line	915		N28	193	357	0	0	313	0	42	0	0	0	O.K.
17	Total Land Assets	\$41,437			\$8,719	\$16,635	\$0	\$0	\$14,186	\$0	\$1,897	\$0	\$0	\$0	O.K.
19	Support Assets, Message	\$1,314,752		N28	\$276,640	\$527,815	\$0	\$0	\$450,117	\$0	\$60,180	\$0	\$0	\$0	O.K.
20	Support Assets, Private Line	29,695		N28	6,248	11,921	0	0	10,166	0	1,359	0	0	0	O.K.
21	Total Support Assets	\$1,344,447			\$282,889	\$539,736	\$0	\$0	\$460,283	\$0	\$61,539	\$0	\$0	\$0	O.K.
22	Total Land and Supp. Assets	\$1,385,884			\$291,608	\$556,372	\$0	\$0	\$474,469	\$0	\$63,436	\$0	\$0	\$0	O.K.
23															
24															
25	CENTRAL OFFICE EQUIPMENT:														
26	Operator Sys., DA	\$0		(F)	0	0	0	0	0	0	0	0	0	0	O.K.
27	Operator Sys., Other	0		(I)	0	0	0	0	0	0	0	0	0	0	O.K.
28	Total Operator Systems	\$0			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
29	Tandem Switching	\$0		(G)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30	Tandem Assigned	0		Direct	0	0	0	0	0	0	0	0	0	0	O.K.
31	Total Tandem Switching	\$0			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
32															
33	Local Switching	\$3,140,738		(E)	\$0	\$3,140,738	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
34	Local Assigned	0		Direct	0	0	0	0	0	0	0	0	0	0	O.K.
35	Total Local Switching	\$3,140,738			\$0	\$3,140,738	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
36	Total Local Switching	\$3,140,738			\$0	\$3,140,738	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
37															
38															
39															
40															
41															
42															
43															
44															

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	1,646,135	(D)	1,646,135	0	0	0	0	0	O.K.
60	COE Exch. Line - PL etc.	58,738	(I)	0	0	0	0	0	58,738	O.K.
61	COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	O.K.
62	COE Interexchange, Message	1,553,257	(G)	0	0	0	1,553,257	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	227,268	(G)	0	0	0	227,268	0	0	O.K.
66	COE H/R Assigned	0	Direct	0	0	0	0	0	0	O.K.
67										
68	Total COE Transmission	\$3,485,397		\$1,646,135	\$0	\$0	\$1,780,525	\$0	\$58,738	O.K.
69										
70	Total Central Office Equip.	\$6,626,136		\$1,646,135	\$3,140,738	\$0	\$1,780,525	\$0	\$58,738	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	\$299,359	(I)	\$0	\$0	\$0	\$0	\$0	\$299,359	O.K.
83	Exchange Message	8,389,567	(D)	8,389,567	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	\$8,688,925		\$8,389,567	\$0	\$0	\$0	\$0	\$299,359	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	\$453,111	(G)	\$0	\$0	\$0	\$453,111	\$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	\$453,111		\$0	\$0	\$0	\$453,111	\$0	\$0	O.K.

VIVIAN TELEPHONE COMPANY

***** FCC PART 69 *****		Part 36	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	\$444,761	(G)	\$0	\$0	\$0	\$444,761	\$0	\$0	\$0	O.K.
112 H/R C&WF, WATS	0	(I)	0	0	0	0	0	0	0	O.K.
113 H/R C&WF, Assigned	0	Direct	0	0	0	0	0	0	0	O.K.
114										
115 Total Host/Remote C&WF	\$444,761		\$0	\$0	\$0	\$444,761	\$0	\$0	\$0	O.K.
116										
117 Total Cable and Wire Facil.	\$9,586,797		\$8,389,567	\$0	\$0	\$897,872	\$0	\$299,359	\$0	O.K.
118										
119 TANGIBLE ASSETS:										
120										
121 Land and Support Leases	\$0	N28	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	N37	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 Improvementsa	\$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	N37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
145										
146										
147 PROPERTY HELD FOR FUTURE US	\$0	N46	0	0	0	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)	
161 PLANT UNDER CONSTRUCTION:									
162									
163 Short-term	\$3,914,425	N46	\$2,297,056	\$822,331	\$0	\$701,278	\$0	\$93,759	O.K.
164 Long-term	0	N46	0	0	0	0	0	0	O.K.
165									
166 Total Plt. Under Const.	\$3,914,425		\$2,297,056	\$822,331	\$0	\$701,278	\$0	\$93,759	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	\$142,414	N37	\$83,571	\$29,918	\$0	\$25,514	\$0	\$3,411	O.K.
174									
175 CASH WORKING CAPITAL	\$66,340	N37	\$38,930	\$13,937	\$0	\$11,885	\$0	\$1,589	O.K.
176									
177 EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

VIVIAN TELEPHONE COMPANY

***** FCC PART 69 *****

Part 36 IntraLATA Reserves and Deferrals		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
13	ACCUM. DEPRECIATION, TPIS:									
14	Support Assets	\$682,675	N28	\$143,643	\$274,064	\$0	\$233,720	\$0	\$31,248	O.K.
15	COE Switching	1,400,324	L44	0	1,400,324	0	0	0	0	O.K.
16	COE Operator	0	L32	0	0	0	0	0	0	O.K.
17	COE Transmission	1,859,321	L68	878,147	0	0	949,839	0	31,334	O.K.
18	IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
19	Cable and Wire Facilities	6,119,335	L117	5,355,133	0	0	573,119	0	191,083	O.K.
20	Other Plant	0	N37	0	0	0	0	0	0	O.K.
21										
22	Total Accum. Depr., TPIS	\$10,061,654		\$6,376,923	\$1,674,388	\$0	\$1,756,678	\$0	\$253,665	O.K.
23										
24	ACCUM. AMORTIZATION:									
25	Accum. Depreciation, PHFU	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
26	Accum. Amort., Tangible Inv.	0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
27	Accum. Amort., Intang. Inv.	0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28	Accum. Amort., Other	0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
29										
30	Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31										
32	Total Accum. Depr./Amort.	\$10,061,654		\$6,376,923	\$1,674,388	\$0	\$1,756,678	\$0	\$253,665	O.K.
33										
34	ACCUM. DEF. INC. TAXES, NET:									
35	Support Assets	\$32,497	N28	\$6,838	\$13,046	\$0	\$11,126	\$0	\$1,487	O.K.
36	COE Switching	75,915	L44	0	75,915	0	0	0	0	O.K.
37	COE Operator	0	L32	0	0	0	0	0	0	O.K.
38	COE Transmission	84,245	L68	39,789	0	0	43,037	0	1,420	O.K.
39	IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
40	Cable and Wire Fac.	231,723	L117	202,785	0	0	21,703	0	7,236	O.K.
41	Unclassified	0	N37	0	0	0	0	0	0	O.K.
42										
43	Total Accum. Def. Inc. Taxes	\$424,381		\$249,412	\$88,961	\$0	\$75,865	\$0	\$10,143	O.K.
44										
45										
46										
47										

VIVIAN 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	\$6,626,136	L70	\$1,646,135	\$3,140,738	\$0	\$1,780,525	\$0	\$58,738	O.K.
14	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
15	C&W Facilities	9,586,797	L117	8,389,567	0	0	897,872	0	299,359	O.K.
16										
17	Total	\$16,212,932		\$10,035,702	\$3,140,738	\$0	\$2,678,396	\$0	\$358,096	O.K.
18	Factor	1.000000		0.618994	0.193718	0.000000	0.165201	0.000000	0.022087	O.K.
19										
20	Sum: Sw., Trans., Other	\$6,177,231	17	\$0	\$3,140,738	\$0	\$2,678,396	\$0	\$358,096	O.K.
21	Factor	1.000000		0.000000	0.508438	0.000000	0.433592	0.000000	0.057970	O.K.
22										
23	Central Office Equipment	\$6,626,136	L70	\$1,646,135	\$3,140,738	\$0	\$1,780,525	\$0	\$58,738	O.K.
24	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
25	C&WF, Excl. Exch. Message	1,197,230	L117-83	0	0	0	897,872	0	299,359	O.K.
26										
27	Total	\$7,823,366		\$1,646,135	\$3,140,738	\$0	\$2,678,396	\$0	\$358,096	O.K.
28	Factor	1.000000		0.210413	0.401456	0.000000	0.342359	0.000000	0.045773	O.K.
29										
30	General Support Facilities	\$1,385,884	L25	\$291,608	\$556,372	\$0	\$474,469	\$0	\$63,436	O.K.
31	Central Office Equipment	6,626,136	13	1,646,135	3,140,738	0	1,780,525	0	58,738	O.K.
32	Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.
33	C&W Facilities	9,586,797	15	8,389,567	0	0	897,872	0	299,359	O.K.
34	Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.
35										
36	Total	\$17,598,817		\$10,327,309	\$3,697,110	\$0	\$3,152,866	\$0	\$421,532	O.K.
37	Factor	1.000000		0.586818	0.210077	0.000000	0.179152	0.000000	0.023952	O.K.
38										
39	Sum: Com. Ln., Sw., Trans.	\$17,177,285	36	\$10,327,309	\$3,697,110	\$0	\$3,152,866	\$0	\$0	O.K.
40	Factor	1.000000		0.601219	0.215233	0.000000	0.183549	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	\$17,598,817	K26	\$10,327,309	\$3,697,110	\$0	\$3,152,866	\$0	\$421,532	O.K.
46	Factor	1.000000		0.586818	0.210077	0.000000	0.179152	0.000000	0.023952	O.K.

VIVIAN 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)		
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	\$1,291,998	O171	\$432,047	\$240,031	\$0	\$506,244	\$93,697	\$19,980	\$0	O.K.
64 Factor	1.000000		0.334402	0.185783	0.000000	0.391830	0.072521	0.015464		(0)
65										
66 Net Investment	\$11,235,961	J13	\$6,120,531	\$2,799,947	\$0	\$2,058,999	\$0	\$256,483	\$0	O.K.
67 Factor	1.000000		0.544727	0.249195	0.000000	0.183251	0.000000	0.022827		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)	
13 PLANT SPEC. OPER. EXPENSE:									
14									
15 Network Support, Alloc.	\$13,204	N37	\$7,749	\$2,774	\$0	\$2,366	\$0	\$316	O.K.
16 Network Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
17									
18 Total Network Support Exp.	\$13,204		\$7,749	\$2,774	\$0	\$2,366	\$0	\$316	O.K.
19									
20 General Support, Alloc.	\$73,284	N30	\$15,420	\$29,420	\$0	\$25,090	\$0	\$3,354	O.K.
21 General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
22									
23 Total General Support Exp.	\$73,284		\$15,420	\$29,420	\$0	\$25,090	\$0	\$3,354	O.K.
24									
25 Central Office Eq., Alloc.	\$345,475	N31	\$85,827	\$163,753	\$0	\$92,833	\$0	\$3,062	O.K.
26 Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O.K.
27									
28 Total COE Exp.	\$345,475		\$85,827	\$163,753	\$0	\$92,833	\$0	\$3,062	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.	\$240,277	N33	\$210,270	\$0	\$0	\$22,504	\$0	\$7,503	O.K.
37 Cable & Wire, Direct	325,857	Direct	0	0	0	325,857	0	0	O.K.
38									
39 Total C&WF Exp.	\$566,134		\$210,270	\$0	\$0	\$348,361	\$0	\$7,503	O.K.
40									
41 TOTAL PLT. SPEC. OPER. EXP.	\$998,098		\$319,266	\$195,947	\$0	\$468,649	\$0	\$14,236	O.K.
42									
43 TOTAL PLT. SPEC., ex SUPPORT	\$911,609		\$296,097	\$163,753	\$0	\$441,194	\$0	\$10,565	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)	
57 NON-SPECIFIC OPER. EXP.:									
58									
59 Oth. Pit. and Equip., Alloc.	\$258	N18	\$160	\$50	\$0	\$43	\$0	\$6	O.K.
60 Oth. Pit. and Equip., Direct	1	Direct	0	0	0	0	0	0	O.K.
61									
62 Total Oth. Pit. & Equip.	\$259		\$160	\$50	\$0	\$43	\$0	\$6	O.K.
63									
64 Network Operations, Alloc.	\$174,169	N18	\$107,809	\$33,740	\$0	\$28,773	\$0	\$3,847	O.K.
65 Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66									
67 Total Network Oper. Exp.	\$174,169		\$107,809	\$33,740	\$0	\$28,773	\$0	\$3,847	O.K.
68									
69 Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70									
71 Depr., Support Assets	\$90,760	L23	\$19,097	\$36,436	\$0	\$31,072	\$0	\$4,154	O.K.
72 Depr., COE Switching	444,931	L44	0	444,931	0	0	0	0	O.K.
73 Depr., COE Operator	0	L32	0	0	0	0	0	0	O.K.
74 Depr., COE Transmission	192,267	L68	90,807	0	0	98,220	0	3,240	O.K.
75 Depr., IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
76 Depr., C&W Facilities	574,151	L117	502,449	0	0	53,773	0	17,929	O.K.
77 Depr., PHFU	0	L147	0	0	0	0	0	0	O.K.
78									
79 Total Depreciation Expense	\$1,302,109		\$612,353	\$481,367	\$0	\$183,066	\$0	\$25,323	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.	\$1,302,109		\$612,353	\$481,367	\$0	\$183,066	\$0	\$25,323	O.K.
89									
90 TOTAL NON-SPEC. OPER. EXP.	\$1,476,536		\$720,322	\$515,157	\$0	\$211,881	\$0	\$29,176	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)	
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	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	5,193	N40	\$3,122	\$1,118	\$0	\$953	\$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	913	(H)	0	0	0	0	0	913	O.K.
125 Bus. Ofc., EU Message	17,869	(H)	0	0	0	0	17,869	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	2,812	N40	1,691	605	0	516	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	\$26,787		\$4,813	\$1,723	\$0	\$1,469	\$17,869	\$913	O.K.
134									
135 Cust. Serv., Msg. Process	\$11,832	(H)	0	0	0	0	11,832	0	O.K.
136 Cust. Serv., Other B&C	63,996	(H)	0	0	0	0	63,996	0	O.K.
137 Cust. Serv., CABS	16,858	N21	0	8,571	0	7,309	0	977	O.K.
138 Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139									
140 Total Customer Service	\$92,685		\$0	\$8,571	\$0	\$7,309	\$75,828	\$977	O.K.
141									
142 Total BO, CS, OS, Dir.	\$119,473		\$4,813	\$10,294	\$0	\$8,778	\$93,697	\$1,891	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.	\$0	142	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
159 Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	0	O.K.
160										
161 Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162										
163 TOTAL CUSTOMER OPER. EXP.	\$119,473		\$4,813	\$10,294	\$0	\$8,778	\$93,697	\$1,891	\$1,891	O.K.
164										
165 "BIG-THREE" EXPENSES:										
166										
167 Total Plt. Specific Exp.	\$998,098	41	\$319,266	\$195,947	\$0	\$468,649	\$0	\$14,236	\$14,236	O.K.
168 Total Plt Non-specific Exp.	174,428	62 + 67 +69	107,969	33,790	0	28,816	0	3,853	3,853	O.K.
169 Total Customer Operations	119,473	163	4,813	10,294	0	8,778	93,697	1,891	1,891	O.K.
170										
171 TOTAL "BIG THREE" EXPENSES	\$1,291,998		\$432,047	\$240,031	\$0	\$506,244	\$93,697	\$19,980	\$19,980	O.K.
172										
173 CORPORATE OPERATIONS EXPENSE:										
174										
175 Exec. and Planning, Alloc.	\$39,628	N64	\$13,252	\$7,362	\$0	\$15,527	\$2,874	\$613	\$613	O.K.
176 Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	0	O.K.
177										
178 Total Exec. and Planning	\$39,628		\$13,252	\$7,362	\$0	\$15,527	\$2,874	\$613	\$613	O.K.
179										
180 Admin. & General, Allocable	\$264,650	N64	\$88,500	\$49,167	\$0	\$103,698	\$19,193	\$4,093	\$4,093	O.K.
181 Admin. & General, Direct	18,000	Direct	6,000	6,000	0	6,000	0	0	0	O.K.
182										
183 Total Admin. and Gen.	\$282,650		\$94,500	\$55,167	\$0	\$109,698	\$19,193	\$4,093	\$4,093	O.K.
184										
185 TOTAL CORPORATE OPERATIONS	\$322,278		\$107,751	\$62,530	\$0	\$125,225	\$22,066	\$4,705	\$4,705	O.K.
186										
187 NON-INCOME TAXES:										
188										
189 Non-income Taxes, Allocable	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
190 Non-income Taxes, Direct	0	Direct	0	0	0	0	0	0	0	O.K.
191										O.K.
192										
193 Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
194										
195 TOTAL OPER. EXP. AND TAXES	\$2,916,384		\$1,152,151	\$783,928	\$0	\$614,534	\$115,763	\$50,008	\$50,008	O.K.

VIVIAN TELEPHONE COMPANY

***** FCC PART 69 *****		Part 36		Source		Common Line		Local Switching		Information		Common Transport		Billing and Collection		Other	
InterLATA Revenue Requirement Summary		InterLATA Total		(C)		(D)		(E)		(F)		(G)		(H)		(I)	
(A)	(B)																
13	Net Investment	\$0	\$0														
14	Rate of Return	10.00%	10.00%														
15	Return on Rate Base	\$0	\$0														
17	AFUDC	\$0	\$0														
18	ITC Amortization	0	0														
19	Other Return Adjustments	0	0														
20		0	0														
21	Net Return	\$0	\$0														
22	Interest Expense	\$0	\$0														
24	Capitalized Payroll Taxes	0	0														
25	Depreciation Adjustment	0	0														
26	Other Income Adjustments	0	0														
27		0	0														
28	After Tax Income	\$0	\$0														
29	State Income Taxes	\$0	\$0														
30	Federal Income Taxes	0	0														
31	Operating Expenses and Taxes	0	0														
32	Uncollectibles	0	0														
33	Other Revenue Adjustments	0	0														
34		0	0														
35	Basis for Gross Receipts Tax	0	0														
36		0	0														
37	Gross Receipts Tax	0	0														
38		0	0														
39	TOTAL REVENUE REQUIREMENT	\$0	\$0														
40																	
41																	
42																	
43																	
44																	

VIVIAN TELEPHONE COMPANY

***** FCC PART 69 ***** InterLATA Investment Summary	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 Land and Support Assets	\$0	R25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
14										
15 Central Office Equipment	\$0	R70	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Info. Term./Orig. Equipment	0	R78	0	0	0	0	0	0	0	O.K.
17 Cable and Wire Facilities	0	R117	0	0	0	0	0	0	0	O.K.
18										
19 Total COE, IOT, C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
20										
21 Total Tangible Assets	\$0	R141	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
22										
23 Total Tele. Plt. ex Intang.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
24 Total Intangible Assets	0	R144	0	0	0	0	0	0	0	O.K.
25										
26 Total Plant in Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
27 Total Plt. Held Future Use	0	R147	0	0	0	0	0	0	0	O.K.
28 Total ST PUC	0	R163	0	0	0	0	0	0	0	O.K.
29 Total LT PUC	0	R164	0	0	0	0	0	0	0	O.K.
30 Total Tel. Plt. Adjust.	0	R169	0	0	0	0	0	0	0	O.K.
31										
32 TOTAL TELEPHONE PLANT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33										
34 less:										
35 Accum. Depr., Plt. in Serv.	0	S23	0	0	0	0	0	0	0	O.K.
36 Accum. Depr. PHFU	0	S27	0	0	0	0	0	0	0	O.K.
37 Accum. Amort. Tangible Plt.	0	S28	0	0	0	0	0	0	0	O.K.
38 Accum. Amort. Intangibles	0	S29	0	0	0	0	0	0	0	O.K.
39 Accum. Amort. Other	0	S30	0	0	0	0	0	0	0	O.K.
40 Accum. Def. Inc. Taxes, Net	0	S47	0	0	0	0	0	0	0	O.K.
41										
42 plus:										
43 Other Assets	0	Direct	0	0	0	0	0	0	0	O.K.
44										
45 NET TELEPHONE PLANT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
46 plus:										
47 Class B RTB Stock	0	R171	0	0	0	0	0	0	0	O.K.
48 Materials and Supplies	0	R173	0	0	0	0	0	0	0	O.K.
49 Cash Working Capital	0	R175	0	0	0	0	0	0	0	O.K.
50 Equal Access Investment	0	R177	0	0	0	0	0	0	0	O.K.
51										
52 NET INVESTMENT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
53										

VIVIAN TELEPHONE COMPANY

***** FCC PART 69 ***** 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	\$0	T28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16	Land Assets, Private Line	0	T28	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	0	T28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
21	Support Assets, Private Line	0	T28	0	0	0	0	0	0	O.K.
22										
23	Total Support Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
24										
25	Total Land and Supp. Assets	\$0		\$0	\$0	\$0	\$0	\$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	\$0	(E)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40	Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41										
42	Total Local Switching	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
43										
44	Total Switching	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

VIVIAN TELEPHONE COMPANY

***** FCC PART 69 ***** 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	0	(D)	0	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	0	(G)	0	0	0	0	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	0	(G)	0	0	0	0	0	0	O.K.
66	COE H/R Assigned	0	Direct	0	0	0	0	0	0	O.K.
67										
68	Total COE Transmission	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
69										
70	Total Central Office Equip.	\$0		\$0	\$0	\$0	\$0	\$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	0	(D)	0	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	\$0		\$0	\$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	\$0	(G)	\$0	\$0	\$0	\$0	\$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	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

VIVIAN TELEPHONE COMPANY

***** FCC PART 69 ***** InterLATA Investment Detail	Part 36 InterLATA Total								
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other		
111 H/R C&WF, Message	\$0	(G)	\$0	\$0	\$0	\$0	\$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 Total Hos/Remote C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
116 Total Cable and Wire Facil.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
118 TANGIBLE ASSETS:									
119 Land and Support Leases	\$0	T28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
120 COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
121 COE Tandem Switching Leases	0	34	0	0	0	0	0	0	O.K.
122 COE Local Switching Leases	0	39	0	0	0	0	0	0	O.K.
123 COE Transmission Leases	0	68	0	0	0	0	0	0	O.K.
124 Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
125 IOT Equipment Leases	\$0	78	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
126 C&WF Leases	\$0	117	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
127 Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
128 Leasehold Impr., Alloc.	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
129 Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	O.K.
130 Total Leasehold Improvements	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
131 Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
132 TOTAL INTANGIBLE ASSETS	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
133 PROPERTY HELD FOR FUTURE US	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

VIVIAN TELEPHONE COMPANY

***** FCC PART 69 *****
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)	
161 PLANT UNDER CONSTRUCTION:									
162									
163 Short-term	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
164 Long-term	0	T46	0	0	0	0	0	0	O.K.
165									
166 Total Plt. Under Const.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
167									
168									
169 TELEPHONE PLANT ADJUSTMENT	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170									
171 CLASS B RTB STOCK	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172									
173 MATERIALS AND SUPPLIES	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
174									
175 CASH WORKING CAPITAL	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
176									
177 EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

VIVIAN TELEPHONE COMPANY

***** FCC PART 69 ***** InterLATA Reserves and Deferrals	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 ACCUM. DEPRECIATION, TPIS:									
14									
15 Support Assets	\$0	T28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 COE Switching	0	R44	0	0	0	0	0	0	O.K.
17 COE Operator	0	R32	0	0	0	0	0	0	O.K.
18 COE Transmission	0	R68	0	0	0	0	0	0	O.K.
19 IOT Equipment	0	R78	0	0	0	0	0	0	O.K.
20 Cable and Wire Facilities	0	R117	0	0	0	0	0	0	O.K.
21 Other Plant	0	T37	0	0	0	0	0	0	O.K.
22									
23 Total Accum. Depr., TPIS	\$0		\$0	\$0	\$0	\$0	\$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.	\$0		\$0	\$0	\$0	\$0	\$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.

VIVIAN 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	\$0	R70	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
14 Info. Orig./Term. Eqpt.	0	R78	0	0	0	0	0	0	0	O.K.
15 C&W Facilities	0	R117	0	0	0	0	0	0	0	O.K.
16										
17 Total	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
18 Factor	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
19										
20 Sum: Sw., Trans., Other	\$0	17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
21 Factor	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
22										
23 Central Office Equipment	\$0	R70	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
24 Info. Orig./Term. Eqpt.	0	R78	0	0	0	0	0	0	0	O.K.
25 C&WF, Excl. Exch. Message	0	R117-83	0	0	0	0	0	0	0	O.K.
26										
27 Total	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28 Factor	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29										
30 General Support Facilities	\$0	R25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31 Central Office Equipment	0	13	0	0	0	0	0	0	0	O.K.
32 Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	0	O.K.
33 C&W Facilities	0	15	0	0	0	0	0	0	0	O.K.
34 Equal Access Investment	0	R177	0	0	0	0	0	0	0	O.K.
35										
36 Total	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
37 Factor	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
38										
39 Sum: Com. Ln., Sw., Trans.	\$0	36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40 Factor	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	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	0.000000	O.K.
43 IOT Cat. 1 Factor	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
44										
45 Total TPIS	\$0	Q26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
46 Factor	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.

VIVIAN 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	\$0	U171	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
64 Factor	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
65										
66 Net Investment	0	P13	0	0	0	0	0	0	0	O.K.
67 Factor	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.

VIVIAN 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.	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Network Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
17									
18 Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19									
20 General Support, Alloc.	\$0	T30	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
21 General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
22									
23 Total General Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
24									
25 Central Office Eq., Alloc.	\$0	T31	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
26 Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O.K.
27									
28 Total COE Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
29									
30 Cust. Premises Equip.	\$0	R76	\$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.	\$0	T33	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
37 Cable & Wire, Direct	0	Direct	0	0	0	0	0	0	O.K.
38									
39 Total C&WF Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40									
41 TOTAL PLT. SPEC. OPER. EXP.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
42									
43 TOTAL PLT. SPEC., ex SUPPORT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

VIVIAN TELEPHONE COMPANY

Part 36 InterLATA Total

***** FCC PART 69 *****
Operating Expenses and Taxes

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
57 NON-SPECIFIC OPER. EXP.:								
58 Oth. Plt. and Equip., Alloc.	\$0	T18	\$0	\$0	\$0	\$0	\$0	\$0
59 Oth. Plt. and Equip., Direct	0	Direct	0	0	0	0	0	0
60								
61 Total Oth. Plt. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0
62								
63 Network Operations, Alloc.	\$0	T18	\$0	\$0	\$0	\$0	\$0	\$0
64 Network Operations, Direct	0	Direct	0	0	0	0	0	0
65								
66 Total Network Oper. Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0
67								
68 Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0
69								
70 Depr., Support Assets	\$0	R23	\$0	\$0	\$0	\$0	\$0	\$0
71 Depr., COE Switching	0	R44	0	0	0	0	0	0
72 Depr., COE Operator	0	R32	0	0	0	0	0	0
73 Depr., COE Transmission	0	R68	0	0	0	0	0	0
74 Depr., IOT Equipment	0	R78	0	0	0	0	0	0
75 Depr., C&W Facilities	0	R117	0	0	0	0	0	0
76 Depr., PHFU	0	R147	0	0	0	0	0	0
77								
78 Total Depreciation Expense	\$0		\$0	\$0	\$0	\$0	\$0	\$0
79								
80 Amort., Tangible Assets	\$0	R141	\$0	\$0	\$0	\$0	\$0	\$0
81 Amort., Intangible Assets	0	R144	0	0	0	0	0	0
82 Other Amortization	0	Direct	0	0	0	0	0	0
83 Direct Assigned Amort.	0	Direct	0	0	0	0	0	0
84								
85 Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0
86								
87 Total Depr. and Amort.	\$0		\$0	\$0	\$0	\$0	\$0	\$0
88								
89 TOTAL NON-SPEC. OPER. EXP.	\$0		\$0	\$0	\$0	\$0	\$0	\$0
90								

VIVIAN 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)	
104 CUSTOMER OPERATIONS EXPENSE:									
105									
106 Marketing, Allocable	\$0	T37	\$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	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	0	(H)	0	0	0	0	0	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	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
134									
135 Cust. Serv., Msg. Process	\$0	(H)	0	0	0	0	0	0	O.K.
136 Cust. Serv., Other B&C	0	(H)	0	0	0	0	0	0	O.K.
137 Cust. Serv., CABS	0	T21	0	0	0	0	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	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
141									
142 Total BO, CS, OS, Dir.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

VIVIAN 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	\$0	O.K.
159 Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	0	O.K.
160										
161 Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162										
163 TOTAL CUSTOMER OPER. EXP.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
164										
165 "BIG-THREE" EXPENSES:										
166										
167 Total Plt. Specific Exp.	\$0	41	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
168 Total Plt Non-specific Exp.	0	62 + 67 + 69	0	0	0	0	0	0	0	O.K.
169 Total Customer Operations	0	163	0	0	0	0	0	0	0	O.K.
170										
171 TOTAL "BIG THREE" EXPENSES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172										
173 CORPORATE OPERATIONS EXPENSE:										
174										
175 Exec. and Planning, Alloc.	\$0	T64	\$0	\$0	\$0	\$0	\$0	\$0	\$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	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
179										
180 Admin. & General, Allocable	\$0	T64	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
181 Admin. & General, Direct	0	Direct	0	0	0	0	0	0	0	O.K.
182										
183 Total Admin. and Gen.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
184										
185 TOTAL CORPORATE OPERATIONS	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
186										
187 NON-INCOME TAXES:										
188										
189 Non-income Taxes, Allocable	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
190 Non-income Taxes, Direct	0	Direct	0	0	0	0	0	0	0	O.K.
191										O.K.
192										
193 Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
194										
195 TOTAL OPER. EXP. AND TAXES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME VIVIAN TELEPHONE COMPANY
 PERIOD ADDRESSED ENDING DECEMBER 31, 2001
 RUN DATE AND TIME 03-Jun-2002 10:06:34 AM

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

		Intrastate										
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE			
***** FCC PART 36 *****	(A)				(B)	(C)	(D)	InterLATA		IntraLATA	InterLATA	IntraLATA
PLANT INVESTMENT DETAIL:												
21	Land, Allocable	149,868	--	--	--	0	--	0	--	0	--	0
22	Land, Direct	0	--	0	--	--	--	--	--	0	--	0
23	Motor Vehicles	776,348	--	--	--	--	--	--	--	--	--	--
24	Aircraft	0	--	--	--	--	--	--	--	--	--	--
25	Special Purpose Vehicles	0	--	--	--	--	--	--	--	--	--	--
26	Garage Work Equipment	0	--	--	--	--	--	--	--	--	--	--
27	Other Work Equipment	367,866	--	--	--	--	--	--	--	--	--	--
28	Buildings, Allocable	3,477,169	--	--	--	--	--	--	--	--	--	--
29	Buildings, Direct	0	--	0	--	0	--	0	--	0	--	0
30	Furniture	42,952	--	--	--	--	--	--	--	--	--	--
31	Office Equipment	90,556	--	--	--	--	--	--	--	--	--	--
32	General Purpose Computers	107,615	--	--	--	--	--	--	--	--	--	--
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
37	CAT 2 Tandem Sw. Allocable	0	--	--	--	--	--	--	--	--	--	--
38	CAT 2 Tandem Sw. Direct	0	--	0	--	0	--	0	--	0	--	0
39	CAT 3 Local Sw. Allocable	8,518,273	--	--	--	--	--	--	--	--	--	--
40	CAT 3 Local Sw. Direct	0	--	0	--	0	--	0	--	0	--	0
41	CAT 4.12 Exchange Trunk	36,801	--	--	--	--	--	--	--	--	--	--
42	CAT 4.12 Exch. Tr. Direct	0	--	0	--	0	--	0	--	0	--	0
43	CAT 4.13 Exch. Ln. Msg., PL & WATS	6,857,723	--	--	--	--	--	--	--	--	--	--
44	Reserved	0	--	--	--	--	--	--	--	--	--	--
45	CAT 4.13 Direct	0	--	0	--	0	--	0	--	0	--	0
46	CAT 4.23 Message, PL & WATS	3,470,895	--	--	--	--	--	--	--	--	--	--
47	Reserved	0	--	--	--	--	--	--	--	--	--	--
48	CAT 4.23 Direct	161,778	--	161,778	--	0	--	0	--	0	--	0
49	CAT 4.3 H/R Message	1,024,144	--	--	--	--	--	--	--	--	--	--
50	CAT 4.3 WATS	0	--	0	--	0	--	0	--	0	--	0
51	CAT 4.3 Direct	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

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

VIVIAN TELEPHONE COMPANY
ENDING DECEMBER 31, 2001

		Intrastate								
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
***** FCC PART 36 *****					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	34,950,549	---	---	---	---	---	---	---		
74 Other CAT 1 C&WF	0	---	0	0	0	0	0	0		
75 CAT 2 C&WF	75,726	---	---	---	---	---	---	---		
76 CAT 2 C&WF, Wideband	0	---	0	0	0	0	0	0		
77 CAT 3 Joint Message & PL/WATS	984,874	---	---	---	---	---	---	---		
78 Reserved	0	---	---	---	---	---	---	---		
79 CAT 3 Direct	0	---	0	0	0	0	0	0		
80 CAT 4 Message	2,004,239	---	---	---	---	---	---	---		
81 CAT 4 WATS	0	---	0	0	0	0	0	0		
82 CAT 4 Direct	552,854	---	552,854	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	572,940	---	---	---	---	---	---	---		
102 RTB Stock	0	---	---	---	---	---	---	---		
103 Tele. Plt. Adjust. - Alloc.	0	---	---	---	---	---	---	---		
104 Tele. Plt. 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, 2001

		Intrastate								
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
***** FCC PART 36 *****					InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
123	TPUC – Short Term, Alloc.	14,157,431	---	---	---	---	---	---	---	
124	TPUC – Short Term, Direct	0	---	0	0	0	0	0	0	
125	TPUC – Long Term, Alloc.	0	---	---	---	---	---	---	---	
126	TPUC – Long Term, Direct	0	---	0	0	0	0	0	0	
127										
128	RESERVES AND DEFERRALS:									
129	Acc. Depr. Support Assets	2,469,053	---	---	---	---	---	---	---	
130	Acc. Depr. COE Switching	3,797,941	---	---	---	---	---	---	---	
131	Acc. Depr. COE Operator	0	---	---	---	---	---	---	---	
132	Acc. Depr. COE Transmission	6,162,180	---	---	---	---	---	---	---	
133	Acc. Depr. IOT Equipment	0	---	---	---	---	---	---	---	
134	Acc. Depr. Cable and Wire Facilities	24,618,441	---	---	---	---	---	---	---	
135	Acc. Depr. Other Plant	0	---	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	0	
139	Acc. Def. IT Support Assets	117,532	---	---	---	---	---	---	---	
140	Acc. Def. IT COE Switching	205,896	---	---	---	---	---	---	---	
141	Acc. Def. IT COE Operator	0	---	---	---	---	---	---	---	
142	Acc. Def. IT COE Trans.	279,209	---	---	---	---	---	---	---	
143	Acc. Def. IT IOT Equipment	0	---	---	---	---	---	---	---	
144	Acc. Def. IT C&WF	932,236	---	---	---	---	---	---	---	
145	Acc. Def. IT Unclassified	0	---	0	0	0	0	0	0	
146										
147	OPERATING EXPENSES AND TAXES:									
148	Network Support, Alloc.	47,757	---	---	---	---	---	---	---	
149	Network Support, Direct	0	---	0	0	0	0	0	0	
150	General Support, Alloc.	265,050	---	---	---	---	---	---	---	
151	General Support, Direct	0	---	0	0	0	0	0	0	
152	Central Office Eq., Alloc.	1,046,395	---	---	---	---	---	---	---	
153	Central Office Eq., Direct	0	---	0	0	0	0	0	0	
154	Cust. Premises Equip.	0	---	---	---	---	---	---	---	
155	Coinless Pay Phone Exp.	0	---	---	---	---	---	---	---	
156	Other IOT	0	---	---	---	---	---	---	---	
157	IOT Direct	0	---	0	0	0	0	0	0	
158	Cable & Wire, Alloc.	966,648	---	---	---	---	---	---	---	
159	Cable & Wire, Direct	708,276	---	382,419	0	325,857	0	0	325,857	

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

VIVIAN TELEPHONE COMPANY
ENDING DECEMBER 31, 2001

		Intrastate								
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
***** FCC PART 36 *****	(A)				(B)	(C)	(D)	(E)		(F)
176	Oth. Plt. and Equip., Alloc.	933	---	---	---	---	---	---	---	---
177	Oth. Plt. and Equip., Direct	0	---	0	0	0	0	0	0	1
178	Network Operations, Alloc.	629,922	---	---	---	---	---	---	---	---
179	Network Operations, Direct	0	---	0	0	0	0	0	0	0
180	Total Access Expense	72,000	---	72,000	0	0	0	0	0	0
181	Depr., Support Assets	328,253	---	---	---	---	---	---	---	---
182	Depr., COE Switching	1,206,737	---	---	---	---	---	---	---	---
183	Depr., COE Operator	0	---	---	---	---	---	---	---	---
184	Depr., COE Transmission	637,212	---	---	---	---	---	---	---	---
185	Depr., IOT Equipment	0	---	---	---	---	---	---	---	---
186	Depr., C&W Facilities	2,309,844	---	---	---	---	---	---	---	---
187	Amort., Tangible Assets	0	---	---	---	---	---	---	---	---
188	Amort., Intangible Assets	0	---	---	---	---	---	---	---	---
189	Other Amortization	0	---	0	0	0	0	0	0	0
190	Direct Assigned Amort.	0	---	0	0	0	0	0	0	0
191	Marketing, Allocable	0	---	---	---	---	---	---	---	---
192	Marketing, Direct	0	---	0	0	0	0	0	0	0
193	Operator Service, Alloc.	0	---	---	---	---	---	---	---	---
194	Operator Service, Direct	0	---	0	0	0	0	0	0	0
195	Classified Directory	0	---	0	0	0	0	0	0	0
196	Alphabetical Directory	0	---	---	---	---	---	---	---	---
197	Foreign Directory	0	---	---	---	---	---	---	---	---
198	Bus. Ofc., EU Presubscription	12,078	---	---	---	---	---	---	---	---
199	Bus. Ofc., EU MTS & WATS	43,611	---	---	---	---	---	---	---	---
200	Bus. Ofc., EU Access, P/L & all Other	346,107	---	---	---	---	---	---	---	---
201	Bus. Ofc., IXC Special Access	42	---	---	---	---	---	---	---	---
202	Bus. Ofc., IXC Switched Access	5,974	---	---	---	---	---	---	---	---
203	Bus. Ofc., IXC B & C Services	0	---	---	---	---	---	---	---	---
204	Coin Collect & Admin.	0	---	---	---	---	---	---	---	---
205	Cust. Svc., Direct	0	---	0	0	0	0	0	0	0
206	Cust. Serv., Msg. Process	23,477	---	---	---	---	---	---	---	---
207	Cust. Serv., Other B&C	182,390	---	---	---	---	---	---	---	---
208	Cust. Serv., CABS	33,715	---	---	---	---	---	---	---	---
209	Cust. Serv., EU Common Line	9,599	---	9,599	0	0	0	0	0	0
210	Other Cust. Serv., Alloc.	0	---	---	---	---	---	---	---	---
211	Other Cust. Serv., Direct	1,020	---	1,020	0	0	0	0	0	0
212	Exec. and Planning, Alloc.	131,822	---	---	---	---	---	---	---	---
213	Exec. and Planning, Direct	0	---	0	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

VIVIAN TELEPHONE COMPANY
ENDING DECEMBER 31, 2001

		Intrastate								
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
***** FCC PART 36 *****					InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
230	Admin. & General, Allocable	880,355	--	--	--	--	--	--	--	
231	Admin. & General, Direct	18,000	--	0	0	18,000	0	0	18,000	
232	Non-income Taxes, Allocable	0	--	--	--	--	--	--	--	
233	Non-income Taxes, Direct	1,843	--	1,843	0	0	0	0	0	
234										
235	OTHER INCOME STATEMENT:									
236	State Income Tax Rate	0.00%	--	--	--	--	--	--	--	
237	Federal Income Tax Rate	34.00%	--	--	--	--	--	--	--	
238	Gross Receipts Tax Rate	5.00%	--	--	--	--	--	--	--	
239	Rate of Return	10.00%	--	--	--	--	--	--	--	
240	AFUDC	0	--	--	--	--	--	--	--	
241	ITC Amortization	0	--	--	--	--	--	--	--	
242	Other Return Adjustments	0	--	0	0	0	0	0	0	
243	Contributions	104,928	--	--	--	--	--	--	--	
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	127,790	--	53,504	0	74,286	0	0	74,286	
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

VIVIAN TELEPHONE COMPANY
 ENDING DECEMBER 31, 2001

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate				Intrastate		TOTAL INTRASTATE
			Other	Private Line		Private Line			
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
271 Working Loops	19,731	—	293	324	0	0	169	169	
272 Equivalent Interexchange Cct. Miles	1	—	0	0	0	0	0	0	
273 Interexchange Circuit Terminations	1	—	0	0	0	0	0	0	

Company: 44541 Year: 2001 Period Ending: 2001.12

Account #	Lookup Name	Balance Forward	YTD Trans	Current Month Balance	Year-To-Date Balance
				Debit	Credit
1130.1	CASH-FWB-WALL	116,523.63	778,574.49	694,754.63	895,098.12
1130.3	CASH-TRSF FUNDS	0.00	0.00	0.00	0.00
1140	SPEC CASH DEPST	775.00	0.00	0.00	775.00
1160.2	SAV-FWB-WALL	403,122.49	396,810.56	8.57	6,311.93
1160.26	SAV-CFB - HS	0.00	0.00	0.00	0.00
1160.301	SAV-RCT-RAPID	28.43	0.69	0.10	29.12
1180.2	LOTS AR-GWC WAL	40,451.36	4,046.01	1,281.43	36,405.35
1181	ACCT REC-AL-WL	27,461.58	78,693.47	853.89	102,714.22
1190.2	OT ACT REC-WALL	11,659.00	91,055.22	95,634.24	795,531.64
1190.21	OAR-CAR RCV	1,010,159.09	214,627.45	158,042.95	1,740.00
1190.211	OAR-SECTION 125	4,780.00	6,520.00	671.52	3,271.07
1190.212	OAR-MEET POINTS	11,745.98	8,474.91	4,831.06	0.00
1190.22	OT ACT REC-INSR	12,862.59	492.04	5,679.62	13,354.63
1190.23	OTH A/R-GWTC	0.00	0.00	0.00	0.00
1190.231	AR-GWTP	0.00	0.00	0.00	0.00
1190.24	OTH AR UNREC TL	1,415,529.86	260,081.88	0.00	1,155,447.98
1190.25	OAR-GWTC	948,704.03	360,219.65	0.00	588,484.38
1190.26	OAR-GWTT	131.71	254.61	0.00	386.32
1190.27	OAR-OTHER	35,994.94	16,160.97	1,847.89	52,155.91
1190.28	ALL UNCOL-CABS	0.00	150,000.00	0.00	150,000.00
1200.1	NR-FRPA	50,000.00	50,000.00	0.00	0.00
1210	INTEREST REC VB	44,830.68	7,051.89	0.00	37,778.79
1220.1	MAIL-EASTERN DV	309,961.67	31,493.83	0.00	341,455.50
1220.2	MAIL-EXEMPT	153,528.95	8,199.54	161,728.49	161,728.49
1220.4	MAIL-CUSTER	74,193.44	4,437.17	0.00	69,756.27
1300.1	PP-FIT-EST PMTS	0.00	0.00	2,010.32	0.00
1310.1	PP INS-AUTO	6,283.00	6,283.00	0.00	0.00
1310.11	PP INS-PROPERTY	5,442.00	5,442.00	0.00	0.00
1310.12	PP INS-FIRE&GL	6,594.00	6,594.00	0.00	0.00
1310.13	PP INS-UMBRELLA	6,250.00	6,250.00	0.00	0.00
1310.14	PP INS-DO & M	0.00	3,985.00	3,985.00	0.00
1310.15	PP INS-SAVINGS	1,658.82	195.30	0.00	1,854.12
1310.16	PP INS-R & S	27,415.42	1,482.78	168.46	28,898.20
1310.17	PP INS-LIFE	149.76	23.12	1,348.04	172.88
1310.18	PP INS-MM-EMPL	34.92	1,158.96	22,467.50	1,124.04
1310.2	PP INS-LTD	37.34	69.14	759.52	31.80
1310.21	PP INS-24 HR	0.00	32.48	0.00	32.48
1310.22	PP INS-WORKCOMP	30,223.36	27,965.12	3,527.83	2,258.24
1310.23	PP CO MAINT	35,509.98	71,019.96	5,918.33	35,509.98
1330	PP INC TAX	131,335.00	32,106.00	0.00	163,441.00
1402	RTB-STOCK	2,425,000.00	0.00	0.00	2,425,000.00
1402.1	RTB-B-STOCK	0.00	0.00	0.00	0.00
1402.2	INV-CAPCR-NCDC	30,733.85	0.00	0.00	30,733.85
1402.21	INV-PAT DIVDEND	27,099.76	2,942.72	0.00	30,042.48
1402.22	INVESTMENTS	3,731,430.95	1,793,718.50	131.08	5,525,149.45
1402.23	INV-STK-EXPRESS	30,001.00	0.00	0.00	30,001.00
1402.231	INV-STOCK-SDN	874,258.93	78,846.25	0.00	953,105.18
1439	DEF CHG-FAS6106	2,088.18	2,088.18	0.00	0.00
1439.1	DC ACS/ACD	0.00	78,578.05	4,172.91	78,578.05

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Account #	Lookup Name	Balance Forward	YTD Trans	--- Current Month Balance ---		--- Year-To-Date Balance ---	
				Debit	Credit	Debit	Credit
2002.1	PROP FUT USE	0.00	0.00	0.00	0.00	0.00	0.00
2003.1	TPUC-SHORT TERM	5,876.688.30	813,661.54-	0.00	376,108.09	5,063,026.76	0.00
2003.206	TPUC-BNST-AVON	0.00	0.00	0.00	0.00	0.00	0.00
2003.207	TPUC-RUNC FO	0.00	0.00	0.00	0.00	0.00	0.00
2003.208	TPUC-OC48 FIBER	0.00	0.00	0.00	0.00	0.00	0.00
2003.209	TPU-MRDO/W BNST	0.00	18,064.71	7,578.41	0.00	18,064.71	0.00
2003.21	TPUC-ENGR 2001	28,150.88	45,261.61	0.00	0.00	73,412.49	0.00
2003.211	TPUC-DWDM-WNR F	0.00	1,055,328.66	0.00	0.00	1,055,328.66	0.00
2003.212	TPUC-OC 48-WN M	0.00	266,538.31	0.00	0.06	266,538.31	0.00
2003.213	TPUC-MSN/RSB 01	0.00	65,384.80	15,182.10	0.00	65,384.80	0.00
2003.214	TPUC-FO AVN/LSV	0.00	724,841.79	16,797.07	0.00	724,841.79	0.00
2005.	TELE PLNT ADJ	6,698,280.62	0.00	0.00	0.00	6,698,280.62	0.00
2006.	GOODWILL-USW #1	1,799,051.26	0.00	0.00	0.00	1,799,051.26	0.00
2006.1	FCC LICENSE	3,825.00	0.00	0.00	0.00	3,825.00	0.00
2006.11	GOODWILL-USW #2	1,069,344.87	0.00	0.00	0.00	1,069,344.87	0.00
2006.12	GOODWILL-VIVIAN	1,250,289.00	0.00	0.00	0.00	1,250,289.00	0.00
2111.	LAND	159,070.63	0.00	0.00	0.00	159,070.63	0.00
2112.	MOTOR VEHICLES	931,602.27	34,100.93	0.00	63,828.55	965,703.20	0.00
2114.	SPEC PURP VEHCL	169,978.40	10,079.85	0.00	0.00	180,058.25	0.00
2116.	OTH WORK EQUIP	188,527.35	72,149.77	0.00	0.00	260,677.12	0.00
2121.	BUILDINGS	3,524,722.40	156,371.50	0.00	0.00	3,681,093.90	0.00
2122.	FURNITURE	46,190.33	0.00	0.00	0.00	46,190.33	0.00
2123.	OFFICE EQUIP	92,856.19	4,207.44	0.00	0.00	97,063.63	0.00
2124.	GEN PUR COMPTR	93,830.35	20,362.01	0.00	0.00	114,192.36	0.00
2212.	DGT ELE SWITCH	9,888,587.63	525,320.78	76,927.62	0.00	10,413,908.41	0.00
2212.1	DIG EL SW-WITN	74,958.86	74,958.86	0.00	0.00	74,958.86	0.00
2212.2	DGT SWITCH-CLED	41,620.42	41,620.42	0.00	0.00	41,620.42	0.00
2232.	DGT CXR EQPT TL	7,127,045.41	129,554.11	45,225.43	0.00	7,256,599.52	0.00
2232.1	SUBSCRIBER CXR	1,388,554.27	645,694.07	269,912.60	0.00	2,034,248.34	0.00
2232.2	DIG CXR CK-WITN	6,753.13	0.00	0.00	0.00	6,753.13	0.00
2232.3	DGT CXR EQ-CLFD	1,781.34	0.00	0.00	0.00	1,781.34	0.00
2232.6	LIGHTWAVE TOLL	345,816.85	10,507.03	0.00	0.00	356,323.88	0.00
2311.	LEASED STATIONS	315,265.94	14,889.11	11,842.83	0.00	330,155.05	0.00
2311.1	LEASED-KEY/PBX	379,405.87	19,479.35	3,622.17	0.00	398,885.22	0.00
2311.2	EMBEDDED BASE	42,800.70	192,58-	0.00	0.00	42,800.70	0.00
2341.	LARGE PBX	16,493.72	0.00	0.00	0.00	16,493.72	0.00
2351.	PUB TELE TERM E	0.00	0.00	0.00	0.00	0.00	0.00
2362.	OTH TERM EQUIP	90,432.32	0.00	0.00	0.00	90,432.32	0.00
2410.	CABLE & WIRE-VI	122,505.00	0.00	0.00	0.00	122,505.00	0.00
2411.	POLES	111,105.27	4,841.59-	0.00	0.00	106,263.68	0.00
2421.	AERIAL CABLE	183,155.34	18,575.69-	0.00	0.00	164,579.65	0.00
2422.	UNDERGROUND CBL	219,369.53	0.00	0.00	0.00	219,369.53	0.00
2423.1	BUR CBL-MET	27,895,102.16	550,011.23	0.00	1,535.41	28,445,113.39	0.00
2423.2	BUR WIRE-MET-WL	2,687,083.82	7,922.66-	0.00	13,824.24	2,679,161.16	0.00
2423.3	BURIED DROP-STA	975,308.73	135,009.94	0.00	60,452.78	1,110,318.67	0.00
2423.6	BUR CAB-FIBROPT	5,120,426.42	231,271.88	25,065.63	0.00	5,351,698.30	0.00
2426.	INTRA CBL NTWK	25,859.86	0.00	0.00	0.00	25,859.86	0.00
2431.	AERIAL WIRE	555.56	400.07-	0.00	0.00	155.49	0.00
2441.	CONDUIT	542,014.06	0.00	0.00	0.00	542,014.06	0.00

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Account #	Lookup Name	Balance Forward	YTD Trans	--- Current Month Balance ---		--- Year-To-Date Balance ---	
				Debit	Credit	Debit	Credit
4010.26	AP-INS-NECA SVC	0.00	0.00	0.00	0.00	0.00	0.00
4010.27	AP-US INTELCO	0.00	0.00	0.00	0.00	0.00	0.00
4010.28	AP-AT&T	134,215.47	134,215.47	0.00	0.00	0.00	0.00
4010.3	AP-FIT WH	19,252.84	1,071.63	0.00	4,038.10	20,324.47	0.00
4010.4	AP-EMP FICA TAX	10,668.33	648.53	0.00	1,288.84	11,316.86	0.00
4010.5	AP-EXCISE TAX	0.00	0.00	0.00	0.00	0.00	0.00
4010.6	AP-SD SALES TAX	35.43	8.94	202.57	0.00	44.37	0.00
4010.61	AP-MENNO TAX	0.00	0.00	0.00	0.00	0.00	0.00
4010.611	AP-RELIANCE TAX	0.00	0.00	12.54	0.00	0.00	0.00
4010.62	AP-MISSION TAX	0.00	4.28	35.32	0.00	4.28	0.00
4010.63	AP-SPRNGFLD TAX	12.31	11.54	0.00	0.77	0.77	0.00
4010.64	AP-ROSEBUD TAX	0.00	0.00	0.00	0.00	0.00	0.00
4010.65	AP-AVON TAX	0.90	0.90	0.00	0.00	0.00	0.00
4010.66	AP-CUSTER TAX	2.70	15.81	0.00	12.18	15.81	0.00
4010.67	AP-FREEMAN TAX	0.00	2.56	0.00	5.26	5.26	0.00
4010.68	AP-SCOTLAND TAX	0.00	11.49	66.51	0.00	11.49	0.00
4010.69	AP-LK ANDES TAX	0.81	0.00	0.00	0.00	0.81	0.00
4010.7	AP-SD RESALE TX	142.87	80.25	8.50	0.00	62.62	0.00
4010.71	AP-HS RESALE TX	0.00	0.00	0.00	0.00	0.00	0.00
4010.72	AP-WINNER TAX	192.70	135.96	0.00	35.56	56.74	0.00
4010.73	AP-WALL RESALE	91.11	42.01	10.61	0.00	49.10	0.00
4010.751	AP-BURKE TAX	0.00	0.00	0.00	0.00	0.00	0.00
4010.752	AP-GREGORY TX	0.00	0.20	10.00	0.00	0.20	0.00
4010.753	AP-MURDO TAX	0.00	3.84	0.00	3.84	3.84	0.00
4010.754	A/P-WNWR CTY TX	0.00	0.00	0.00	0.00	0.00	0.00
4010.755	AP-COLOME TAX	0.00	0.00	0.00	0.00	0.00	0.00
4010.756	AP-MARION TAX	0.00	4.28	0.00	4.28	4.28	0.00
4010.8	AP-FED INC TAX	0.00	0.00	0.00	0.00	0.00	0.00
4010.9	AP-COMT EXCISE	43.41	584.54	0.00	444.10	627.95	0.00
4010.91	AP-COMT USE SD	0.00	0.00	0.00	0.00	0.00	0.00
4020.2	NOTES PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00
4030.	ADVANCE BILLING	647.00	0.00	0.00	0.00	647.00	0.00
4030.2	ADV PYMT-C-WALL	50.00	0.00	0.00	0.00	50.00	0.00
4030.3	UNBILLED-ACCESS	0.00	0.00	0.00	0.00	0.00	0.00
4040.	CUST DPST-WALL	4,192.65	2,212.00	255.00	0.00	1,980.65	0.00
4040.01	DEP-1MG MODEMS	0.00	0.00	0.00	0.00	0.00	0.00
4040.1	CUST DPST-CUSTE	0.00	0.00	0.00	0.00	0.00	0.00
4080.1	OTA-GROSS RCPTS	1,009,356.00	18,699.86	0.00	85,487.19	990,656.14	0.00
4080.11	OTA-FR RCPT FND	0.00	0.00	0.00	0.00	0.00	0.00
4080.2	OTA-FED UNEMPMT	43.47	23.31	0.00	0.00	20.16	0.00
4080.3	OTA-SD UNEMPMT	54.03	54.03	33.47	0.00	0.00	0.00
4080.4	OTA-EMPERS FICA	10,668.38	648.57	0.00	1,288.78	11,316.95	0.00
4080.5	OTA-SD USE TAX	510.43	361.90	0.00	148.53	148.53	0.00
4080.51	OTA-CUSTER TAX	0.00	0.00	0.00	0.00	0.00	0.00
4080.52	OTA-HT SPRS TAX	0.00	0.00	0.00	0.00	0.00	0.00
4080.53	OTA-WALL TAX	0.00	0.00	0.00	0.00	0.00	0.00
4080.54	OTA-ROSEBUD TR	0.00	1,096.65	0.00	1,096.65	1,096.65	0.00
4080.55	OTA-L BRULE TRI	0.00	0.00	0.00	0.00	0.00	0.00
4120.1	OCL-USAC-USF CN	101,921.00	17,265.39	847.42	0.00	84,655.61	0.00

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Account #	Lookup Name	Balance Forward	YTD Trans	Current Month Balance		Year-To-Date Balance	
				Debit	Credit	Debit	Credit
4120.3	ACCURED PAYROLL	0.00	0.00	0.00	0.00	0.00	0.00
4130.	ACL-VAC & PER	93,470.29	337.76	7,112.66	0.00	93,808.05	0.00
4130.1	ACC LIAB-HOL	1,230.10	144.00	7,769.66	0.00	1,374.10	0.00
4130.2	SEE 4130-SICK	2,893.00	3,124.32	29,908.52	0.00	6,017.32	0.00
4310.	OT AC LI-FASB	286,908.65	13,378.92	0.00	1,954.91	300,287.57	0.00
4320.	UNAM-DEF ITC	0.00	0.00	0.00	0.00	0.00	0.00
4340.	DEFERRED FIT	1,961,229.00	231,045.00	0.00	0.00	2,192,274.00	0.00
4511.	COMMON STOCK	23,165,571.50	0.00	0.00	0.00	23,165,571.50	0.00
4540.	OTHER CAPITAL	5,361,163.36	0.00	0.00	0.00	5,361,163.36	0.00
4540.1	O CAPITAL-GAIN	0.00	0.00	0.00	0.00	0.00	0.00
4550.1	RE-ASSIGNABLE	31,133,404.95	6,219,289.40	0.00	0.00	37,352,694.35	0.00
4550.11	RE-DIV-GWTP	18,713,600.00	2,005,000.00	0.00	0.00	20,718,600.00	0.00
4552.	RETAINED EARNIN	5,258,095.49	0.00	0.00	0.00	5,258,095.49	0.00
5001.1	BS AREA REVENUE	0.00	4,984,083.55	0.00	0.00	4,984,083.55	0.00
5001.11	BAR-DSL	0.00	13,941.81	0.00	0.00	13,941.81	0.00
5001.2	BAR-CONNECTS	0.00	186,166.70	0.00	0.00	186,166.70	0.00
5081.1	INTER END USR	0.00	925,773.38	0.00	0.00	925,773.38	0.00
5081.11	INTER EU WR OFF	0.00	1,124.64	120.97	0.00	1,124.64	0.00
5081.2	INTERST LL CRDT	0.00	4,478.32	243.29	0.00	4,478.32	0.00
5081.21	INTRAST LL CRDT	0.00	1,247.87	122.11	0.00	1,247.87	0.00
5081.3	LINKUP CREDIT	0.00	421.01	0.00	0.00	421.01	0.00
5081.31	E-RATE CREDIT	0.00	7,039.75	0.00	0.00	7,039.75	0.00
5081.32	L LINE-RESERVAT	0.00	4,555.82	0.00	0.00	4,555.82	0.00
5081.33	LU-RESERVATION	0.00	9.00	0.00	0.00	9.00	0.00
5081.4	FED US CHARGE	0.00	29,593.99	0.00	0.00	29,593.99	0.00
5081.41	FED USC-SPECIAL	0.00	3,312.24	0.00	0.00	3,312.24	0.00
5082.1	INTER SWITCH REV	0.00	6,887,141.06	0.00	0.00	6,887,141.06	0.00
5082.2	900 BLOCKNG CHG	0.00	739.20	0.00	0.00	739.20	0.00
5082.3	FLEX ANI	0.00	1,772.39	0.00	0.00	1,772.39	0.00
5083.1	SP ACC-INTRASTE	0.00	753,374.74	0.00	0.00	753,374.74	0.00
5083.11	SP AC-INTRA-GMS	0.00	32,504.50	0.00	0.00	32,504.50	0.00
5083.2	SP ACC-INTERSTE	0.00	426,757.88	0.00	0.00	426,757.88	0.00
5083.21	SP AC-1 MG MODM	0.00	0.00	0.00	0.00	0.00	0.00
5083.3	SP ACS-ADSL	0.00	0.00	0.00	0.00	0.00	0.00
5084.	STATE ACS REV	0.00	3,699,989.29	0.00	0.00	3,699,989.29	0.00
5084.1	SAR REV-UNCOLL	0.00	150,000.00	0.00	0.00	150,000.00	0.00
5100.	LDMRG REV-INTER	0.00	490,388.66	0.00	0.00	490,388.66	0.00
5100.1	LDMRG REV-INTRA	0.00	1,836,772.59	0.00	0.00	1,836,772.59	0.00
5100.2	LDMRG REV-INTNL	0.00	13,329.40	0.00	0.00	13,329.40	0.00
5100.3	EXPRS 800-INTER	0.00	0.00	0.00	0.00	0.00	0.00
5100.31	EXPRS 800-INTRA	0.00	0.00	0.00	0.00	0.00	0.00
5100.32	EXPRS 800-INTNL	0.00	0.00	0.00	0.00	0.00	0.00
5230.	DIRECTORY REV	0.00	34,033.37	0.00	0.00	34,033.37	0.00
5240.	RENT REVENUE	0.00	458.50	0.00	0.00	458.50	0.00
5260.1	MISC REVENUE	0.00	11,638.66	0.00	0.00	11,638.66	0.00
5260.2	LEASED CIRCUIT	0.00	120,245.13	0.00	0.00	120,245.13	0.00
5260.3	MISC REV-FRRPA	0.00	263,647.00	0.00	0.00	263,647.00	0.00
5270.1	INTERSTATE B&C	0.00	89,929.70	0.00	0.00	89,929.70	0.00
5270.2	INTRASTATE B&C	0.00	77,244.36	0.00	0.00	77,244.36	0.00

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Account #	Lookup Name	Balance Forward	YTD Trans	--- Current Month Balance ---		---- Year-To-Date Balance ----	
				Debit	Credit	Debit	Credit
5280.1	MISC-STA WIRE	0.00	206,476.60	0.00	16,587.19	0.00	206,476.60
5280.2	MISC-STA EQUIP	0.00	91,552.91	0.00	7,573.62	0.00	91,552.91
5280.22	MISC-CON-LSE-SW	0.00	45,029.05	0.00	3,831.75	0.00	45,029.05
5280.3	MREV-KEY-LEASES	0.00	104,977.35	0.00	8,269.83	0.00	104,977.35
5280.31	MREV-KEY INSTAL	0.00	0.00	0.00	0.00	0.00	0.00
5281.	MISC REV-SALES	0.00	22,511.81	0.00	1,395.90	0.00	22,511.81
5281.1	MISC REV-COS	0.00	15,780.34	1,088.55	0.00	15,780.34	0.00
5301.1	UNCOLL REV-TELE	0.00	48,000.00	10,000.00	0.00	48,000.00	0.00
6112.	NET SUPRT EXP	0.00	0.00	0.00	0.00	0.00	0.00
6112.0001	VEHICLE EXP-L	0.00	2,169.57	279.34	0.00	2,169.57	0.00
6112.0002	VEHICLE EXP-B	0.00	1,343.56	211.02	0.00	1,343.56	0.00
6112.0003	VEHICLE EXP-R	0.00	0.00	0.00	0.00	0.00	0.00
6112.0004	VEHICLE EXP-O	0.00	35,192.82	5,274.64	0.00	35,192.82	0.00
6114.	SPEC PUR VEH EP	0.00	0.00	0.00	0.00	0.00	0.00
6114.0001	SP VEH EXP-L	0.00	146.54	18.39	0.00	146.54	0.00
6114.0002	SP VEH EXP-B	0.00	89.32	12.22	0.00	89.32	0.00
6114.0003	SP VEH EXP-R	0.00	0.00	0.00	0.00	0.00	0.00
6114.0004	SP VEH EXP-O	0.00	808.56	42.24	0.00	808.56	0.00
6116.	OTH WORK EQUIP	0.00	0.00	0.00	0.00	0.00	0.00
6116.0001	OWE EXP-L	0.00	75.95	0.00	0.00	75.95	0.00
6116.0002	OWE EXP-B	0.00	44.67	0.00	0.00	44.67	0.00
6116.0003	OWE-EXP-R	0.00	0.00	0.00	0.00	0.00	0.00
6116.0004	OWE EXP-O	0.00	18,101.44	2,292.40	0.00	18,101.44	0.00
6121.	LD&BLDG EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
6121.0001	L & B EXP-L	0.00	12,068.08	825.22	0.00	12,068.08	0.00
6121.0002	L & B EXP-B	0.00	7,500.73	630.30	0.00	7,500.73	0.00
6121.0003	L & B EXP-R	0.00	0.00	0.00	0.00	0.00	0.00
6121.0004	L & B EXP-O	0.00	94,529.41	10,071.64	0.00	94,529.41	0.00
6123.	OFF EQUIP EXPSE	0.00	0.00	0.00	0.00	0.00	0.00
6123.0001	OE EXP-L	0.00	0.00	0.00	0.00	0.00	0.00
6123.0002	OE EXP-B	0.00	0.00	0.00	0.00	0.00	0.00
6123.0003	OE-EXP-R	0.00	0.00	0.00	0.00	0.00	0.00
6123.0004	OE EXP-O	0.00	8,945.37	588.90	0.00	8,945.37	0.00
6124.	GEN PUR COMPUTE	0.00	0.00	0.00	0.00	0.00	0.00
6124.0001	GPC EXP-L	0.00	0.00	0.00	0.00	0.00	0.00
6124.0002	GPC EXP-B	0.00	0.00	0.00	0.00	0.00	0.00
6124.0003	GPC EXP-R	0.00	0.00	0.00	0.00	0.00	0.00
6124.0004	GPC EXP-O	0.00	156,672.21	11,106.08	0.00	156,672.21	0.00
6212.	DGT ELECT EXP	0.00	0.00	0.00	0.00	0.00	0.00
6212.0001	DIGITAL EXP-L	0.00	188,344.41	14,230.13	0.00	188,344.41	0.00
6212.0002	DIGITAL EXP-B	0.00	107,635.08	9,610.82	0.00	107,635.08	0.00
6212.0003	DIGITAL EXP-R	0.00	5,052.50	0.00	0.00	5,052.50	0.00
6212.0004	DIGITAL EXP-O	0.00	636,731.41	66,614.00	0.00	636,731.41	0.00
6231.	RADIO SYS EXPSE	0.00	0.00	0.00	0.00	0.00	0.00
6231.0001	RADIO SYS EXP-L	0.00	0.00	0.00	0.00	0.00	0.00
6231.0002	RADIO SYS EXP-B	0.00	0.00	0.00	0.00	0.00	0.00
6231.0003	RADIO SYS EXP-R	0.00	0.00	0.00	0.00	0.00	0.00
6231.0004	RADIO SYS EXP-O	0.00	0.00	0.00	0.00	0.00	0.00
6232.01	CIR EQUIP EXP	0.00	0.00	0.00	0.00	0.00	0.00

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VIVIAN TELEPHONE COMPANY
MTD/YTD Summary Trial Balance

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Company: 44541 Year: 2001 Period Ending: 2001.12

Account #	Lookup Name	Balance Forward	YTD Trans	--- Current Month Balance ---		---- Year-To-Date Balance ----	
				Debit	Credit	Debit	Credit
6232.0101	CE EXP-TRUNK-L	0.00	831.93	54.89	0.00	831.93	0.00
6232.0102	CE EXP-TRUNK-B	0.00	412.29	39.39	0.00	412.29	0.00
6232.0103	CE EXP-TRUNK-R	0.00	0.00	0.00	0.00	0.00	0.00
6232.0104	CE EXP-TRUNK-O	0.00	1,275.85	1,074.54	0.00	1,275.85	0.00
6232.02	CE EXP-SUBSCRIB	0.00	0.00	0.00	0.00	0.00	0.00
6232.0201	CE EXP SUB-L	0.00	21,633.81	1,349.08	0.00	21,633.81	0.00
6232.0202	CE EXP-SUB-B	0.00	12,912.93	1,023.39	0.00	12,912.93	0.00
6232.0203	CE EXP-SUB-R	0.00	0.00	0.00	0.00	0.00	0.00
6232.0204	CE EXP-SUB-O	0.00	15,533.85	785.35	0.00	15,533.85	0.00
6232.03	CE EXP-T-CXR	0.00	0.00	0.00	0.00	0.00	0.00
6232.0301	CE EXP-TCXR-L	0.00	16,118.58	2,391.23	0.00	16,118.58	0.00
6232.0302	CE EXP-TCXR-B	0.00	9,970.63	1,751.55	0.00	9,970.63	0.00
6232.0303	CE EXP-TCXR-R	0.00	0.00	0.00	0.00	0.00	0.00
6232.0304	CE EXP-TCXR-O	0.00	1,884.33	202.92	0.00	1,884.33	0.00
6232.04	CIR EQ EXP-FBR	0.00	0.00	0.00	0.00	0.00	0.00
6232.0401	CE EXP-FIBER-L	0.00	1,785.55	608.28	0.00	1,785.55	0.00
6232.0402	CE EXP-FIBER-B	0.00	1,157.79	462.20	0.00	1,157.79	0.00
6232.0403	CE EXP-FBR-RNT	0.00	0.00	0.00	0.00	0.00	0.00
6232.0404	CE EXP-FIBER-O	0.00	1,518.40	862.94	0.00	1,518.40	0.00
6311.	STAT APP EXPENS	0.00	0.00	0.00	0.00	0.00	0.00
6311.0001	SE-LEASED SS-L	0.00	1,745.77	87.53	0.00	1,745.77	0.00
6311.0002	STAT EXP LSS-B	0.00	1,045.33	57.26	0.00	1,045.33	0.00
6311.0004	STAT EXP-LSS-O	0.00	6,428.31	7.28	0.00	6,428.31	0.00
6311.01	STAT APP-STA WR	0.00	0.00	0.00	0.00	0.00	0.00
6311.0101	STA APP-SW-L	0.00	50,043.85	2,645.03	0.00	50,043.85	0.00
6311.0102	STA APP-SW-B	0.00	29,740.83	1,929.52	0.00	29,740.83	0.00
6311.0104	STA APP-SW-O	0.00	20,576.04	1,746.54	0.00	20,576.04	0.00
6311.02	SW MAIN/RPR-CPE	0.00	0.00	0.00	0.00	0.00	0.00
6311.0201	SW M/R CPE-LABO	0.00	5,638.63	214.48	0.00	5,638.63	0.00
6311.0202	SW M/R-CPE-BEN	0.00	3,451.98	160.93	0.00	3,451.98	0.00
6311.0204	SW M/R-CPE-OTHE	0.00	806.17	17.69	0.00	806.17	0.00
6311.03	STA-KEY LSE INS	0.00	0.00	0.00	0.00	0.00	0.00
6311.0301	STA-KEY EQUIP-L	0.00	0.00	0.00	0.00	0.00	0.00
6311.0302	STA-KEY EQUIP-B	0.00	0.00	0.00	0.00	0.00	0.00
6311.0304	STA-KEY EQUIP-O	0.00	0.00	0.00	0.00	0.00	0.00
6341.	STA APP KEY-PBX	0.00	0.00	0.00	0.00	0.00	0.00
6341.0001	ST AP EXP-KP-L	0.00	2,600.49	0.78	0.00	2,600.49	0.00
6341.0002	ST AP EXP KP-B	0.00	1,518.48	0.58	0.00	1,518.48	0.00
6341.0004	ST AP EXP-KP-O	0.00	8,689.19	19.77	0.00	8,689.19	0.00
6342.	STA EXP-CONNECT	0.00	0.00	0.00	0.00	0.00	0.00
6342.0001	SEE-CONN-LABOR	0.00	102,016.05	7,857.55	0.00	102,016.05	0.00
6342.0002	SEE-CONN-BENEFT	0.00	60,328.35	5,692.85	0.00	60,328.35	0.00
6342.0004	SEE-CONNECTS-O	0.00	9,930.36	1,441.67	0.00	9,930.36	0.00
6342.01	DSL-CONNECTS	0.00	0.00	0.00	0.00	0.00	0.00
6342.0101	DSL-CON-LABOR	0.00	3,518.72	509.39	0.00	3,518.72	0.00
6342.0102	DSL-CON-BENEFIT	0.00	2,144.83	413.37	0.00	2,144.83	0.00
6342.0104	DSL-CON-OTHER	0.00	627.24	47.87	0.00	627.24	0.00
6411.	POLES EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
6411.0001	POLES EXPENSE-L	0.00	184.98	0.00	0.00	184.98	0.00

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VIVIAN TELEPHONE COMPANY
MTD/YTD Summary

Company: 44541 Year: 2001

Period Ending: 2001.12

Account #	Lookup Name	Balance Forward	YTD Trans	--- Current Month Balance ---		--- Year-To-Date Balance ---	
				Debit	Credit	Debit	Credit
6411.0002	POLES EXPENSE-B	0.00	97.31	0.00	0.00	97.31	0.00
6411.0003	POLES EXPENSE-R	0.00	1,450.80	0.00	0.00	1,450.80	0.00
6411.0004	POLES EXPENSE-O	0.00	1,760.76	0.00	0.00	1,760.76	0.00
6421.	AERIAL CBL EXP	0.00	0.00	0.00	0.00	0.00	0.00
6421.0001	AC EXP-LABOR	0.00	6,567.78	261.43	0.00	6,567.78	0.00
6421.0002	AC EXP-BENEFITS	0.00	3,813.30	213.58	0.00	3,813.30	0.00
6421.0003	AC EXP-RENTS	0.00	0.00	0.00	0.00	0.00	0.00
6421.0004	AC EXP-OTHER	0.00	2,304.55	910.57	0.00	2,304.55	0.00
6422.	UNDER CBL EXP	0.00	0.00	0.00	0.00	0.00	0.00
6422.0001	U CBLE EXP-L	0.00	2,258.02	1,860.66	0.00	2,258.02	0.00
6422.0002	U CBLE EXP-B	0.00	1,671.24	1,453.33	0.00	1,671.24	0.00
6422.0003	U CBLE EXP-R	0.00	0.00	0.00	0.00	0.00	0.00
6422.0004	U CBLE EXP-O	0.00	205.01	156.09	0.00	205.01	0.00
6423.	BUR CBLE EXP	0.00	0.00	0.00	0.00	0.00	0.00
6423.0001	BC EXPENSE-L	0.00	384,948.88	23,168.28	0.00	384,948.88	0.00
6423.0002	BC EXPENSE-B	0.00	228,850.85	17,662.68	0.00	228,850.85	0.00
6423.0003	BC EXPENSE-R	0.00	56.27	0.00	0.00	56.27	0.00
6423.0004	BC EXPENSE-O	0.00	275,332.64	0.00	34,012.95	275,332.64	0.00
6423.01	BUR CBLE-FIBER	0.00	0.00	0.00	0.00	0.00	0.00
6423.0101	BC EXP-FIBER-L	0.00	9,230.60	533.75	0.00	9,230.60	0.00
6423.0102	BC EXP-FIBER-B	0.00	5,607.61	430.32	0.00	5,607.61	0.00
6423.0103	BC EXP-FIBER-R	0.00	0.00	0.00	0.00	0.00	0.00
6423.0104	BC EXP-FIBER-O	0.00	524,419.72	51,871.54	0.00	524,419.72	0.00
6441.	CONDUIT SYSTEMS	0.00	0.00	0.00	0.00	0.00	0.00
6441.0001	CONDUIT SYS-L	0.00	0.00	0.00	0.00	0.00	0.00
6441.0002	CONDUIT SYS-B	0.00	0.00	0.00	0.00	0.00	0.00
6441.0003	CONDUIT SYS-R	0.00	0.00	0.00	0.00	0.00	0.00
6441.0004	CONDUIT SYS-O	0.00	7,794.07	128.82	0.00	7,794.07	0.00
6512.	PROVISIONING EX	0.00	0.00	0.00	0.00	0.00	0.00
6512.0001	PROV EXPENSE-L	0.00	0.00	0.00	0.00	0.00	0.00
6512.0002	PROV EXPENSE-B	0.00	0.00	0.00	0.00	0.00	0.00
6512.0004	PROV EXPENSE-O	0.00	933.06	933.06	0.00	933.06	0.00
6531.	POWER EXPENSE	0.00	99,168.50	7,468.58	0.00	99,168.50	0.00
6532.	NET ADM EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
6532.0001	NET ADM EXP-L	0.00	0.00	0.00	0.00	0.00	0.00
6532.0002	NET ADM EXP-B	0.00	0.00	0.00	0.00	0.00	0.00
6532.0004	NET ADM EXP-O	0.00	2,247.87	212.65	0.00	2,247.87	0.00
6533.01	TESTING EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
6533.0101	TE-SUB LINE-L	0.00	6,601.65	421.37	0.00	6,601.65	0.00
6533.0102	TE-SUB LINE-B	0.00	4,109.08	338.54	0.00	4,109.08	0.00
6533.0104	TE-SUB LINE-O	0.00	55,598.28	4,724.69	0.00	55,598.28	0.00
6533.02	TEST EXP-TL&EAS	0.00	0.00	0.00	0.00	0.00	0.00
6533.0201	TE TOLL & EAS-L	0.00	90.54	0.00	0.00	90.54	0.00
6533.0202	TE TOLL & EAS-B	0.00	52.38	0.00	0.00	52.38	0.00
6533.0204	TE TOLL & EAS-O	0.00	0.00	0.00	0.00	0.00	0.00
6534.	PLANT OPER ADM	0.00	0.00	0.00	0.00	0.00	0.00
6534.0001	POA EXP-LABOR	0.00	187,629.58	15,930.63	0.00	187,629.58	0.00
6534.0002	POA EXP-B	0.00	122,765.79	10,531.72	0.00	122,765.79	0.00
6534.0004	POA EXP-O	0.00	70,574.75	6,169.45	0.00	70,574.75	0.00

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Account #	Lookup Name	Balance Forward	YTD Trans	--- Current Month Balance ---		--- Year-To-Date Balance ---	
				Debit	Credit	Debit	Credit
335	ENGINEERING	0.00	0.00	0.00	0.00	0.00	0.00
335.0001	ENGINEER-LABOR	0.00	33,612.63	1,884.05	0.00	33,612.63	0.00
335.0002	ENGINEER-BNFTS	0.00	20,782.84	1,453.77	0.00	20,782.84	0.00
335.0004	ENGINEER-OTHER	0.00	2,120.10	0.00	0.00	2,120.10	0.00
40	ACCESS EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
40.0004	ACS EXP-OTHER	0.00	1,372,752.98	98,692.83	0.00	1,372,752.98	0.00
40.01	ACC EXP-USF CON	0.00	0.00	0.00	0.00	0.00	0.00
40.0104	ACC EXP-USF CON	0.00	72,000.00	6,000.00	0.00	72,000.00	0.00
661.1	DEPR EXPENSE	0.00	3,902,365.81	328,829.57	0.00	3,902,365.81	0.00
662	DEPR EXP-FUT US	0.00	0.00	0.00	0.00	0.00	0.00
112	SALES	0.00	0.00	0.00	0.00	0.00	0.00
112.0001	SALES-LABOR	0.00	20,675.76	1,837.74	0.00	20,675.76	0.00
112.0002	SALES-BENEFITS	0.00	12,720.56	1,267.38	0.00	12,720.56	0.00
112.0004	SALES-OTHER	0.00	699.95	188.60	0.00	699.95	0.00
113	PRODUCT ADV	0.00	0.00	0.00	0.00	0.00	0.00
113.0001	PRODUCT ADV-L	0.00	0.00	0.00	0.00	0.00	0.00
113.0002	PRODUCT ADV-B	0.00	0.00	0.00	0.00	0.00	0.00
113.0004	PRODUCT ADV-O	0.00	55,940.59	1,137.30	0.00	55,940.59	0.00
221	CALL COMPLETION	0.00	0.00	0.00	0.00	0.00	0.00
221.0001	C COMPL-LABOR	0.00	0.00	0.00	0.00	0.00	0.00
221.0002	C COMPL-BENEFIT	0.00	0.00	0.00	0.00	0.00	0.00
221.0004	C COMPLETION-OT	0.00	0.00	0.00	0.00	0.00	0.00
222	NUMBER SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
222.0001	NBR SRVC-LABOR	0.00	0.00	0.00	0.00	0.00	0.00
222.0002	NBR SRVC-BENEFIT	0.00	0.00	0.00	0.00	0.00	0.00
222.0004	NBR SRVC-OTHER	0.00	19,849.80	1,318.95	0.00	19,849.80	0.00
23	CUST SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
23.0001	CUST SRVC-LABOR	0.00	57,629.22	4,791.46	0.00	57,629.22	0.00
23.0002	CUST SRVC-BENEF	0.00	39,526.15	4,047.64	0.00	39,526.15	0.00
23.0004	CUST SRVC-OTHER	0.00	356,575.41	29,912.34	0.00	356,575.41	0.00
23.01	CUST SRVC PAY C	0.00	0.00	0.00	0.00	0.00	0.00
23.02	CUST SRVC-NCDC	0.00	0.00	0.00	0.00	0.00	0.00
23.21	CS-TOLL RATING	0.00	0.00	0.00	0.00	0.00	0.00
23.2101	CS-TOLL-LABOR	0.00	0.00	0.00	0.00	0.00	0.00
23.2102	CS-TOLL-BENEFIT	0.00	0.00	0.00	0.00	0.00	0.00
23.2104	CS-TOLL RATING	0.00	0.00	0.00	0.00	0.00	0.00
23.22	CS-BILLING	0.00	0.00	0.00	0.00	0.00	0.00
23.2201	CS-BILL-LABOR	0.00	0.00	0.00	0.00	0.00	0.00
23.2202	CS-BILL-BENEFIT	0.00	0.00	0.00	0.00	0.00	0.00
23.2204	CS-BILL-OTHER	0.00	174,138.42	33,398.91	0.00	174,138.42	0.00
23.23	CS-CABS	0.00	0.00	0.00	0.00	0.00	0.00
23.2301	CS-CABS-LABOR	0.00	0.00	0.00	0.00	0.00	0.00
23.2302	CS-CABS-BENEFIT	0.00	0.00	0.00	0.00	0.00	0.00
23.2304	CS-CABS-OTHER	0.00	23,128.12	1,987.66	0.00	23,128.12	0.00
23.24	CS-TRS FUNDING	0.00	0.00	0.00	0.00	0.00	0.00
23.2404	CS-TRS FUND	0.00	0.00	0.00	0.00	0.00	0.00
11	EXECUTIVE	0.00	0.00	0.00	0.00	0.00	0.00
11.0001	EXECUTIVE-LABOR	0.00	0.00	0.00	0.00	0.00	0.00
11.0002	EXECUTIVE-BENEF	0.00	0.00	0.00	0.00	0.00	0.00

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Company: 44541 Year: 2001 Period Ending: 2001.12

Account #	Lookup Name	Balance Forward	YTD Trans	--- Current Month Balance ---		---- Year-To-Date Balance ----	
				Debit	Credit	Debit	Credit
6711.0004	EXECUTIVE-OTHER	0.00	83,254.20	6,937.85	0.00	83,254.20	0.00
6711.01	EXECT DIRECTORS	0.00	0.00	0.00	0.00	0.00	0.00
6711.0101	EX-DIRECTORS-L	0.00	0.00	0.00	0.00	0.00	0.00
6711.0102	EX-DIRECTORS-B	0.00	0.00	0.00	0.00	0.00	0.00
6711.0104	EX-DIRECTORS-O	0.00	48,568.20	5,029.03	0.00	48,568.20	0.00
6712.0004	PLN EXP-OTHER	0.00	0.00	0.00	0.00	0.00	0.00
6720.	GEN & ADMN	0.00	0.00	0.00	0.00	0.00	0.00
6720.0001	GEN & ADM-L	0.00	21,646.77	1,608.02	0.00	21,646.77	0.00
6720.0002	GEN & ADM-BENFT	0.00	12,993.26	1,108.93	0.00	12,993.26	0.00
6720.0004	GEN & ADM-OTHER	0.00	228,540.06	18,745.56	0.00	228,540.06	0.00
6721.	GEN ACCTING	0.00	0.00	0.00	0.00	0.00	0.00
6721.0001	GEN ACCTING-L	0.00	0.00	0.00	0.00	0.00	0.00
6721.0002	GEN ACCTING-B	0.00	0.00	0.00	0.00	0.00	0.00
6721.0004	GEN ACCT-OTHER	0.00	261,883.36	20,220.75	0.00	261,883.36	0.00
6721.01	GA-COST STUDY	0.00	0.00	0.00	0.00	0.00	0.00
6721.0101	GA-COST STDY-LB	0.00	0.00	0.00	0.00	0.00	0.00
6721.0102	GA-COST STDY-BN	0.00	0.00	0.00	0.00	0.00	0.00
6721.0104	GA-CST STDY-OTH	0.00	98,562.59	3,745.39	0.00	98,562.59	0.00
6721.0304	LECA ASSESSMENT	0.00	0.00	0.00	0.00	0.00	0.00
6722.	EXTERNAL RELATN	0.00	0.00	0.00	0.00	0.00	0.00
6722.0001	EXT REL-LABOR	0.00	0.00	0.00	0.00	0.00	0.00
6722.0002	EXT REL-BENEFIT	0.00	0.00	0.00	0.00	0.00	0.00
6722.0004	EXT REL-OTHER	0.00	60,613.01	8,258.07	0.00	60,613.01	0.00
6723.	HUMAN RESOURCES	0.00	0.00	0.00	0.00	0.00	0.00
6723.0001	HUMAN RES-LABOR	0.00	0.00	0.00	0.00	0.00	0.00
6723.0002	HUMAN RES-BENEF	0.00	0.00	0.00	0.00	0.00	0.00
6723.0004	HUMAN RES-OTHER	0.00	0.00	0.00	0.00	0.00	0.00
6725.	LEGAL	0.00	0.00	0.00	0.00	0.00	0.00
6725.0001	LEGAL-LABOR	0.00	0.00	0.00	0.00	0.00	0.00
6725.0002	LEGAL-BENEFITS	0.00	0.00	0.00	0.00	0.00	0.00
6725.0004	LEGAL-OTHER	0.00	8,250.38	620.10	0.00	8,250.38	0.00
6726.	PROCUREMENT EXP	0.00	0.00	0.00	0.00	0.00	0.00
6726.0001	PROCURE EXP-L	0.00	0.00	0.00	0.00	0.00	0.00
6726.0002	PROCURE EXP-B	0.00	0.00	0.00	0.00	0.00	0.00
6726.0004	PROCURE EXP-O	0.00	0.00	0.00	0.00	0.00	0.00
6728.01	OTHER GEN & ADM	0.00	0.00	0.00	0.00	0.00	0.00
6728.0101	O G & A LABOR	0.00	0.00	0.00	0.00	0.00	0.00
6728.0102	O G & A-BENEFIT	0.00	0.00	0.00	0.00	0.00	0.00
6728.0104	O G & A-OTHER	0.00	120,132.09	27,487.66	0.00	120,132.09	0.00
6728.02	O G & A-DIRECTR	0.00	0.00	0.00	0.00	0.00	0.00
6728.0204	O G & A-DIR-O	0.00	0.00	0.00	0.00	0.00	0.00
6728.03	O G & A-MEALS	0.00	12,031.74	753.05	0.00	12,031.74	0.00
6728.0404	O G&A-VIVIAN EA	0.00	0.00	0.00	0.00	0.00	0.00
7110.	INCOME-CUSTM WK	0.00	0.00	0.00	0.00	0.00	0.00
7160.	OTHR OPRT-GAIN	0.00	0.00	0.00	0.00	0.00	0.00
7210.	OPER TAX-INV CR	0.00	0.00	0.00	0.00	0.00	0.00
7220.	OP TX-FIT	0.00	2,982,621.00	578,966.00	0.00	2,982,621.00	0.00
7230.1	OP TX-GRS RCPTS	0.00	993,410.04	85,487.19	0.00	993,410.04	0.00
7230.11	OP TX-GR TX FD	0.00	19,146.48	0.00	0.00	19,146.48	0.00

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VIVIAN TELEPHONE COMPANY
MTD/YTD Summary: Trial Balance

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Company: 44541 Year: 2001 Period Ending: 2001.12

Account #	Lookup Name	Balance Forward	YTD Trans	--- Current Month Balance ---		---- Year-To-Date Balance ----	
				Debit	Credit	Debit	Credit
7230.3	OP TX-ADV TAX	0.00	0.00	0.00	0.00	0.00	0.00
7310.	DIVIDEND INCOME	0.00	149,570.58	79,213.21	0.00	0.00	149,570.58
7320.1	INTEREST INCOME	0.00	255,589.90	0.00	14,394.16	0.00	255,589.90
7320.11	INT INC-TX FREE	0.00	0.00	0.00	0.00	0.00	0.00
7320.12	INT INCOME-LOTS	0.00	7,166.01	0.00	267.41	0.00	7,166.01
7340.	ALLOW FND CNSTR	0.00	0.00	0.00	0.00	0.00	0.00
7350.	GN-LS DISP PROP	0.00	0.00	0.00	0.00	0.00	0.00
7360.	OTH NON INCOME	0.00	201,859.48	0.00	201,859.48	0.00	201,859.48
7360.1	INC-KEY SYS-CON	0.00	16,451.00	0.00	76.75	0.00	16,451.00
7360.11	EXP-KEY SYS-CON	0.00	2,214.44	62.62	0.00	2,214.44	0.00
7360.2	INC-KEY SYS-WAR	0.00	0.00	0.00	0.00	0.00	0.00
7360.21	EXP-KEY SYS-WAR	0.00	4,571.60	93.33	0.00	4,571.60	0.00
7360.3	INC-KEY SYS-CPE	0.00	52,409.10	0.00	4,646.55	0.00	52,409.10
7360.31	EXP-KEY SYS-CPE	0.00	28,432.72	1,723.21	0.00	28,432.72	0.00
7360.4	INC-PUR-KEY SYS	0.00	14,944.98	0.00	0.00	0.00	14,944.98
7360.41	EXP-PUR-KEY SYS	0.00	9,601.48	0.00	0.00	9,601.48	0.00
7360.42	NOE-INTRNET SCH	0.00	0.00	0.00	0.00	0.00	0.00
7360.5	INC-OTHER NONOP	0.00	0.00	0.00	0.00	0.00	0.00
7360.51	EXP-OTHER NONOP	0.00	0.00	0.00	0.00	0.00	0.00
7363.5	NO INC-INTERNET	0.00	0.00	0.00	0.00	0.00	0.00
7363.51	NOI-INT-HOME PG	0.00	0.00	0.00	0.00	0.00	0.00
7363.6	NOE-WHOLESL CST	0.00	0.00	0.00	0.00	0.00	0.00
7363.61	NOE-INTER-LABOR	0.00	0.00	0.00	0.00	0.00	0.00
7363.62	NOE-INTERN-OTHE	0.00	0.00	0.00	0.00	0.00	0.00
7363.64	INTRNT SCHL DIS	0.00	1,426.58	0.00	3,083.98	1,426.58	0.00
7370.	SPCHG-VIV & USW	0.00	646,141.32	53,845.11	0.00	646,141.32	0.00
7370.1	SPECIAL CHARGES	0.00	104,927.50	250.00	0.00	104,927.50	0.00
7420.	NONOPER-FIT	0.00	33,770.00	269,078.00	0.00	33,770.00	0.00
7510.	INT-FUNDED DEBT	0.00	0.00	0.00	0.00	0.00	0.00
7540.	OTH INT DEDUCT	0.00	0.00	0.00	0.00	0.00	0.00
7610.	EXTRA INC CREDIT	0.00	0.00	0.00	0.00	0.00	0.00
7620.	EXTRA INC CHGS	0.00	0.00	0.00	0.00	0.00	0.00
8000.	SUSPENSE DEBIT	0.00	6,219,289.40	6,219,289.40	0.00	6,219,289.40	0.00
8001.	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: 13,241,410.52
 Current Month Credit Balance: 13,241,410.52
 Current Month Balance: 0.00
 Current Year Debit Balance: 138,589,549.82
 Current Year Credit Balance: 138,589,549.82
 Current Year Balance: 0.00
 Current Year Profit/Loss: 6,219,289.40-

Vivian Telephone Company
PLANT SUMMARY - PER STUDY
Current Period

ACCOUNT	INVESTMENTS	RESERVES
2108	149,868	
2109	4,862,506	2,469,053
TOTAL 2110	5,012,374	2,469,053
2211	0	0
2212	8,518,273	3,797,941
2215	0	0
TOTAL 2210	8,518,273	3,797,941
2220	0	0
2231	0	0
2232	11,551,341	6,162,180
TOTAL 2230	11,551,341	6,162,180
2311	0	0
2321	0	0
2341	0	0
2351	0	0
2362	0	0
TOTAL 2310	0	0
2411	228,769	173,116
2421	164,580	210,759
2422	219,370	139,068
2423	37,387,494	23,938,656
2424	0	0
2425	0	0
2426	25,860	17,250
2431	155	(258)
2441	542,014	139,850
TOTAL 2410	38,568,242	24,618,441
2681	0	
2682	0	
TOTAL 2680	0	
2690	0	
TOTAL 2001	63,650,230	
1220	572,940	
1402	0	
1410	0	
1438	0	
1439	0	
1500	0	
2002	0	
2003	14,157,431	
2005	0	
TOTAL 3100		37,047,615
3200		0
3410		0
3420		0
3500		0
3600		0
4040		1,981
4100		0
4310		224,946
4340		1,534,873
4360		0
4370		0
NET w/o CWC	39,571,186	
CWC	0	
NET with CWC	39,571,186	

Vivian Telephone Company
DEVELOPMENT OF STUDY BALANCE

ACCOUNT	BOOK BALANCE 12/31/01	ADJ	ADJUSTED BALANCE 12/31/01
Telecommunications Plant In Service			
2111	159,071	(9,203)	149,868
Total 2111	159,071	(9,203)	149,868
2112	965,703	(189,355)	776,348
2113	0		0
2114	440,735	(72,869)	367,866
2115	0		0
2116	0		0
2121	3,681,094	(203,925)	3,477,169
2122	46,190	(3,238)	42,952
2123	97,064	(6,508)	90,556
2124	114,192	(6,577)	107,615
Total General Support	5,344,978	(482,472)	4,862,506
Total 2110	5,504,049	(491,675)	5,012,374
2211	0		0
2212	10,413,908	(1,895,635)	8,518,273
2215	0		0
Total 2210	10,413,908	(1,895,635)	8,518,273
Total 2220	0		0
2231	0		0
2232	9,655,706	1,895,635	11,551,341
Total 2230	9,655,706	1,895,635	11,551,341
2311	771,648	(771,648)	0
2321	0		0
2341	16,494	(16,494)	0
2351	0		0
2362	90,432	(90,432)	0
Total 2310	878,574	(878,574)	0
2411	228,769		228,769
2421	164,580		164,580
2422	219,370		219,370
2423	37,586,292	(198,798)	37,387,494
2424	0		0
2425	0		0
2426	25,860		25,860
2431	155		155
2441	542,014		542,014
Total 2410	38,767,040	(198,798)	38,568,242
2681	0		0
2682	0		0
2690	0		0
Total 2001	65,219,277	(1,569,047)	63,650,230

Vivian Telephone Company
DEVELOPMENT OF STUDY BALANCE

ACCOUNT	BOOK BALANCE 12/31/01	ADJ	ADJUSTED BALANCE 12/31/01
Accumulated Depreciation			
3100-2112	767,362	(150,464)	616,898
3100-2113	0		0
3100-2114	292,065	(36,363)	255,702
3100-2115	0		0
3100-2116	0		0
3100-2121	1,507,824	(81,055)	1,426,769
3100-2122	45,849	(3,214)	42,635
3100-2123	59,709	(3,222)	56,487
3100-2124	65,512	5,050	70,562
Total 3100 Gen. Support	2,738,321	(269,268)	2,469,053
3100-2211	0		0
3100-2212	4,346,694	(548,753)	3,797,941
3100-2215	0		0
Total 3100-2210	4,346,694	(548,753)	3,797,941
Total 3100-2220	0	0	0
3100-2231	0		0
3100-2232	5,330,034	832,146	6,162,180
Total 3100-2230	5,330,034	832,146	6,162,180
3100-2311	218,942	(218,942)	0
3100-2321	0		0
3100-2341	16,494	(16,494)	0
3100-2351	0		0
3100-2362	90,779	(90,779)	0
Total 3100-2310	326,215	(326,215)	0
3100-2411	173,116		173,116
3100-2421	210,759		210,759
3100-2422	139,068		139,068
3100-2423	23,690,378	248,278	23,938,656
3100-2424	0		0
3100-2425	0		0
3100-2426	17,250		17,250
3100-2431	(258)		(258)
3100-2441	139,850		139,850
Total 3100-2410	24,370,163	248,278	24,618,441
Total 3100	37,111,427	(63,812)	37,047,615

Vivian Telephone Company
DEVELOPMENT OF STUDY BALANCE

ACCOUNT	BOOK BALANCE 12/31/01	ADJ	ADJUSTED BALANCE 12/31/01
Other Investment - Additions			
1220	572,940		572,940
1402	0		0
1410	0		0
1438	0		0
1439	0		0
1500	0		0
2002	0		0
2003	7,266,598	6,890,833	14,157,431
2005	0		0
Other Investment - Deductions			
3200	0		0
3410	0		0
3420	0		0
3500	0		0
3600	0		0
4040	1,981		1,981
4100	0		0
4310	300,288	(75,342)	224,946
4340	2,192,274	(657,401)	1,534,873
4360	0		0
4370	0		0

PLANT ADJUSTMENT SUMMARY - CURRENT YEAR

ACCOUNT	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	TOTAL
2110		(491,675)																(491,675)
2210			(1,895,635)															(1,895,635)
2230			1,895,635															1,895,635
2310	(878,574)																	(878,574)
2410				(198,798)														(198,798)
2681																		0
2682																		0
2690																		0
3100-2110		295,147						(25,879)										269,268
3100-2210			790,979					(102,229)	(139,997)									548,753
3100-2230			(790,979)					(29,790)	(11,371)									(832,146)
3100-2310	326,215							(142,012)	(231,567)									326,215
3100-2410				125,301														(248,278)
1220																		0
1402																		0
1410																		0
1438																		0
1439																		0
1500																		0
2002																		0
2003																		0
2095								7,957,370										6,890,833
3200																		0
3410																		0
3420																		0
3500																		0
3600																		0
4040																		0
4100																		0
4310																		0
4340																		0
4360																		0
4370																		0
7380	552,359	196,528		73,497	1,066,537	(657,401)	(75,342)	(7,657,454)	382,935									(6,118,341)
TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Vivian Telephone Company
PLANT ADJUSTMENTS - CURRENT YEAR

ADJ #	ACCOUNT	DEBIT	CREDIT	
1	7380	552,359		
	3100-2311	218,942		
	3100-2341	16,494		
	3100-2362	90,779		
	2311		771,648	
	2341		16,494	
	2362		90,432	
		To remove non-regulated equipment from the study (See Trial Balance)		
2	7380	196,528		
	3100-2112	150,464		
	3100-2114	30,906		
	3100-2114	19,257		
	3100-2121	83,530		
	3100-2122	3,214		
	3100-2123	4,003		
	3100-2124	3,773		
	2111		9,203	
	2112		189,355	
	2114		34,549	
	2114	Was account 2116	38,320	
	2121		203,925	
	2122		3,238	
	2123		6,508	
	2124		6,577	
		To remove non-reg equipment for study purposes (Wkpr in Inv. Summary)		
	3	2232	1,895,635	
3100-2212		790,979		
2212			1,895,635	
3100-2232			790,979	
		To transfer circuit equipment to proper account (See Coe Summary)		
4	7380	73,497		
	3100-2423	125,301		
	2423		198,798	
		To remove non-reg (FRRPA) equipment for study purposes (See C&W Summary)		

Vivian Telephone Company
PLANT ADJUSTMENTS - CURRENT YEAR

ADJ #	ACCOUNT	DEBIT	CREDIT
5	7380	1,066,537	
	2003		1,066,537
	To remove Non Reg Equip from Plant under construction (Backup in Inv. Summary)		
6	4340	657,401	
	7380		657,401
	To remove non operating portion (Wkpr in Investment Summary)		
7	4310	75,342	
	7380		75,342
	To remove non operating portion (Wkpr in Investment Summary)		

KNOWN AND MEASURABLES

8	2003	7,957,370	
	7380		7,657,454
	3100-2114		13,800
	Was account 3100-2116		
	3100-2121		2,475
	3100-2123		781
	3100-2124		8,823
	3100-2212		102,229
	3100-2232		29,796
	3100-2423		142,012
	To accumulate depreciation based on investments in 2002 Capital Budget (Wkpr in Investment Summary)		
9	7380	382,935	
	3100-2212		139,997
	3100-2232		11,371
	3100-2423		231,567
	To accumulate depreciation based on investments in 2001 Plant under construction (Wkpr in Investment Summary)		

12/31/01 Tariff WORKPAPER FOR A/C 4340 (per John Staurulakis, Inc.)

STUDY A/C's
(excluding land) 12/31/01 ALLOCATION
BALANCES OF A/C 4340

A/C 2109	4,862,506	117,532
A/C 2210	8,518,273	205,896
A/C 2220	0	0
A/C 2230	11,551,341	279,209
A/C 2310	0	0
A/C 2410	38,568,242	932,236
<hr/>		
A/C 2001 less 2108	63,500,362	1,534,873
		0
A/C 2108	149,868	
A/C 2681	0	
	<hr/>	
A/C 2001	63,650,230	
	<hr/> <hr/>	

	2001	2000
A/C 4340 - NON CURRENT DEFERRED INCOME TAXES	2,192,274	0
ADJUSTMENT TO NON CURRENT A/C 4340	(657,401)	0
2001 STUDY ADJUSTMENT TO NON CURRENT A/C 4340	0	0
	<hr/>	<hr/>
2001 BALANCE A/C 4340 - NON CURRENT INCOME TAXES	1,534,873	0
	<hr/> <hr/>	<hr/> <hr/>

VIVIAN TELEPHONE COMPANY
 12/31/01
 KNOWN AND MEASURABLE

Plant Adjustment
 Expense Adjustment

2002

ACCOUNT		PLANT AMOUNT	DEPR RATE	MONTHS IN SERVIC	TOTAL MONTHS	DEPRECIATION EXPENSE
6561	2116	23,000	0.125	12	12	2,875
Test Equipment						
6561	2116	7,200	0.125	6	12	450
6561	2116	0	0.125	3	12	0
Per Roger Put in Account 2114						
TOTAL		30,200			TOTAL	3,325
6561	2116	20,800	0.125	12	12	2,600
Other Work Equipment						
6561	2116	79,000	0.125	9	12	7,406
6561	2116	0	0.125	6	12	0
Per Roger Put in Account 2114						
TOTAL		114,800			TOTAL	10,475
6561	2121	30,000	0.03	12	12	900
Land and Buildings						
6561	2121	70,000	0.03	9	12	1,575
TOTAL		100,000			TOTAL	2,475
6561	2123	2,500	0.125	12	12	313
Office Equipment						
6561	2123	2,500	0.125	9	12	234
6561	2123	2,500	0.125	6	12	156
6561	2123	2,500	0.125	3	12	78
TOTAL		10,000			TOTAL	781
6561	2124	17,647	0.2	12	12	3,529
Computer Equipment						
6561	2124	17,647	0.2	9	12	2,647
6561	2124	17,647	0.2	6	12	1,765
6561	2124	17,645	0.2	3	12	882
TOTAL		70,586			TOTAL	8,823
TOTAL		325,586			TOTAL	25,880

TO ACCUMULATE DEPRECIATION EXPENSE BASED ON INVESTMENTS IN THE 2002 CAPITAL BUDGET

VIVIAN TELEPHONE COMPANY
 12/31/01
 KNOWN AND MEASURABLE

Plant Adjustment
 Expense Adjustment

2002

ACCOUNT		PLANT AMOUNT	DEPR RATE	MONTHS IN SERVICE	TOTAL MONTHS	DEPRECIATION EXPENSE
6561	2212	26,250	0.09	12	12	2,363
CENTRAL OFFICE EQUIPMENT						
6561	2212	123,250	0.09	9	12	8,319
6561	2212	1,531,250	0.09	6	12	68,906
6561	2212	1,006,250	0.09	3	12	22,641
TOTAL		2,687,000		TOTAL		102,229

ACCOUNT		PLANT AMOUNT	DEPR RATE	MONTHS IN SERVICE	TOTAL MONTHS	DEPRECIATION EXPENSE
6561	2232	132,425	0.09	12	12	11,918
CENTRAL OFFICE EQUIPMENT						
6561	2232	132,425	0.09	9	12	8,939
6561	2232	132,425	0.09	6	12	5,959
6561	2232	132,425	0.09	3	12	2,980
TOTAL		529,700		TOTAL		29,796

VIVIAN TELEPHONE COMPANY
 12/31/01
 KNOWN AND MEASURABLE

ACCOUNT		PLANT AMOUNT	DEPR RATE	MONTHS IN SERVIC	TOTAL MONTHS	DEPRECIATION EXPENSE
6561	2423	127,453	5.5%	12	12	7,010
BURIED CABLE						
6561	2423	1,038,953	5.5%	9	12	42,857
6561	2423	305,453	5.5%	6	12	8,400
6561	2423	127,453	5.5%	3	12	1,752
TOTAL		1,599,312		TOTAL		60,019
6561	2423	1,567,000	5.5%	6	12	43,093
FIBER						
6561	2423	1,083,000	5.5%	6	12	29,783
TOTAL		2,650,000		TOTAL		72,875
FIBER						
6561	2423	165,772	5.5%	12	12	9,117
6561	2423	0	5.5%	3	12	0
TOTAL		165,772		TOTAL		9,117
TOTAL		4,415,084		TOTAL		142,012

TO ACCUMULATE DEPRECIATION EXPENSE BASED ON INVESTMENTS IN THE 2002 CAPITAL BUDGET

VIVIAN TELEPHONE COMPANY
 12/31/01
 KNOWN AND MEASURABLE

Plant Adjustment Expense Adjustment		2001					DEPRECIATION EXPENSE
ACCOUNT		PLANT AMOUNT	DEPR RATE	MONTHS IN SERVICE	TOTAL MONTHS		
6561	2212	1,555,520	0.09	12	12		139,997
CENTRAL OFFICE EQUIPMENT							
6561	2232	174,133	0.0653	12	12		11,371
6561	2423	4,470,408	0.0518	12	12		231,567
TOTAL		6,200,061			TOTAL		382,935
Non-Regulated		1066537					
Total		7,266,598					

To accumulate depreciation on Account 2003 Plant under construction as of 12/31/01

2002 GENERAL FUND CAPITAL EXPENDITURES

BY QUARTER 2002

EXHIBIT #2

<u>Plant Account</u>	<u>1st Quarter</u>	<u>2nd Quarter</u>	<u>3rd Quarter</u>	<u>4th Quarter</u>	<u>Totals</u>
2121 Buildings & Land	\$30,000 ✓	\$70,000 ✓	\$0	\$0	\$100,000
2112 Test Equipment	\$23,000 ✓	\$7,200 ✓	\$0	\$0	\$30,200
2123 Fiber Cable	\$165,772 ✓	\$0	\$0	\$0	\$165,772
2122 Sub Cxr Equip	\$132,425 ✓	\$132,425 ✓	\$132,425 ✓	\$132,425 ✓	\$529,700
Put in 2114 → 2116 Other Work Equip	\$20,800 ✓	\$79,000 ✓	\$0	\$15,000 ✓	\$114,800 ✓
2123 Office Equipment	\$2,500 ✓	\$2,500 ✓	\$2,500 ✓	\$2,500 ✓	\$10,000
2123 Station Equipment	\$7,500	\$7,500	\$7,500	\$7,500	\$30,000
2123 Copper Cable	\$127,453 ✓	\$1,388,953 ✓	\$305,453 ✓	\$127,453 ✓	\$1,899,312 ✓
2212 Central Office Equip	\$26,250 ✓	\$123,250	\$1,531,250 ✓	\$1,006,250 ✓	\$2,687,000
2124 Computer Equipment	\$17,647 ✓	\$17,647 ✓	\$17,647 ✓	\$17,645 ✓	\$70,586 ✓
Totals	553347 \$679,447	1473475 \$1,974,588	1996775 \$2,021,775	\$1,308,773	5337370 \$5,882,583

Changes per Mike 5-16-02

2123 - Additional Amounts 3rd Qtr 1,517,000 - memo
 3rd Qtr 1,083,000 - Base Code

VIVIÁN TELEPHONE COMPANY

2001 TARIFF

COE SPREAD COMMON SUMMARY

		<u>12/31/01</u>								
		3	4.121	4.122	4.123	4.13	4.22	4.23	4.3	TOTAL
2212	8,454,851	5,630	15,202	15,779	1,244,002		441,753	236,691	10,413,908	
AJE #4	63,422	(5,630)	(15,202)	(15,779)	(1,244,002)	0	(441,753)	(236,691)	(1,895,635)	
ROUNDING									-	
TOTAL 2212	<u>8,518,273</u>	-	-	-	-	-	-	-	<u>8,518,273</u>	
2231		-	-						-	
TOTAL 2231	<u>-</u>	-	-	-	-	-	-	-	<u>-</u>	
2232	63422	31,171	60,310	70,487	5,613,721	-	3,029,142	787,453	9,655,706	
ROUNDING									-	
AJE #4	(63,422)	5,630	15,202	15,779	1,244,002	-	441,753	236,691	1,895,635	
Subtotal 2232	-	36,801	75,512	86,266	6,857,723	-	3,470,895	1,024,144	11,551,341	
TOTAL 2232	<u>-</u>	<u>36,801</u>	<u>75,512</u>	<u>86,266</u>	<u>6,857,723</u>	<u>-</u>	<u>3,470,895</u>	<u>1,024,144</u>	<u>11,551,341</u>	

VIVIAN TELEPHONE COMPANY
 12/31/01 TARIFF

LOOP SUMMARY

Message Tel Loops

18,945

	STATE		INTERSTATE	NON B-I	TOTAL
	INTRA	INTER			
VIVIAN	0		2	0	2
FREEMAN	8		38	0	46
MENNO	0		2	0	2
SCOTLAND	5		6	0	11
AVON	2		8	0	10
SPRINGFIELD	8		12	0	20
CUSTER	29		42	0	71
MISSION	24		22	2	48
ROSEBUD	13		26	0	39
BONESTEEL	2		2	24	28
BURKE	2		10	60	72
MARION	0		4	10	14
MURDO	8		14	46	68
RELIANCE	6		26	27	59
WINNER	34		100	124	258
GREGORY	8		10	0	18
LESTERVILLE	20		0	0	20
12/31/01 SPL SVC	<u>169</u>	<u>0</u>	<u>324</u>	<u>293</u>	<u>786</u>
TOTAL LOOPS					<u>19,731</u>

ALL LOOPS CAME FROM PRIVATE LINE LOOP INVENTORY

Vivian Telephone Company
Development of Study Balances
12 Month Period Ending
12/31/01

Account	Description	Book Balance	Adjustment	Adjusted Balance
6110	Network Support	57,972	-10,215	47,757
6120	General Support	279,715	-14,665	265,050
6210.1	Central Office Switch - Equal Access	0	0	0
6210	Central Office Switch-All Other	937,763	19,357	957,120
6220	Operator Systems	0	0	0
6230	Central Office Transmission	85,036	4,239	89,275
6310	Info Orig / Term - Customer Premise	309,239	-309,239	0
6310	Info Orig / Term - Other	0	0	0
6410	Cable and Wire Facilities	1,456,555	218,369	1,674,924
	Total Plant Specific	3,126,280	-92,154	3,034,126
6510	Other Property, Plant & Equipment	933	0	933
6530	Network Operations	605,355	24,567	629,922
6540	Access Expense	1,444,753	-1,372,753	72,000
6561	Depreciation	3,902,366	579,680	4,482,046
6562	Dep Exp - Property Held for Future Use	0	0	0
6563	Amortization - Tangible	0	0	0
6564	Amortization - Intangible	0	0	0
6565	Amortization - Acquisition	0	0	0
6560	Depreciation & Amortization	3,902,366	579,680	4,482,046
	Total Plant Non-Specific Operations	5,953,407	-768,506	5,184,901
6610	Marketing	90,037	-90,037	0
6620	Services	670,847	-12,834	658,013
	Total Customer Operations	760,884	-102,871	658,013
6710	Executive and Planning	131,822	0	131,822
6720	General and Administrative	824,653	73,702	898,355
	Total Corporate Operations	956,475	73,702	1,030,177
7240	Ad Valorem	0	1,843	1,843
7370	Special Charges	751,069	-646,141	104,928
7999	Total Operating Expenses & Taxes	11,548,115	-1,534,127	10,013,988

Vivian Telephone Company
Development of Study Balance
12 Month Period Ending
12/31/01

Account	Description	Book Balance	ADJ	Adjusted Balance
6112	Motor Vehicle	38,706	-7,336	31,370
6113	Aircraft	0		0
6114	Special Purpose Vehicle	19,266	-2,879	16,387
6115	Garage Work Equipment	0		0
6116	Other Work Equipment	0		0
6110	Network Support	57,972	-10,215	47,757
6121	Land and Buildings	114,098	-5,041	109,057
6122	Furniture and Artworks	0	0	0
6123	Office Equipment	8,945	-600	8,345
6124	General Purpose Computers	156,672	-9,024	147,648
6120	General Support	279,715	-14,665	265,050
6211	Analog Electronic	0		0
6212	Digital Electronics	937,763	19,357	957,120
6215	Electro-Mechanical	0		0
6210	Central Office Switching Equipment	937,763	19,357	957,120
6210.1	Central office Switch - Equal Access	0		0
6220	Operator Systems	0		0
6231	Radio Systems	0		0
6232	Circuit Equipment	85,036	4,239	89,275
6230	Central Office Transmission	85,036	4,239	89,275
6311	Station Apparatus	117,865	-117,865	0
6341	Large Private Branch Exchanges	191,374	-191,374	0
6351	Public Telephone Terminal Equip.	0		0
6362	Other Terminal Equipment	0		0
6310	Information Origination/Termination	309,239	-309,239	0
6411	Poles	3,494		3,494
6421	Aerial Cable	12,686		12,686
6422	Underground Cable	4,134		4,134
6423	Buried Cable	1,428,447	218,369	1,646,816
6424	Submarine Cable	0		0
6425	Deep Sea Cable	0		0
6426	Intrabuilding Network Cable	0		0
6431	Aerial Wire	0		0
6441	Conduit Systems	7,794		7,794
6410	Cable and Wire Facilities	1,456,555	218,369	1,674,924
6999	Total Plant Specific Operations	3,126,280	-92,154	3,034,126

Vivian Telephone Company
Development of Study Balance
12 Month Period Ending
12/31/01

Account	Description	Book Balance	ADJ	Adjusted Balance
6511	Property Held for Future Use	0		0
6512	Provisioning	933		933
<hr/>				
6510	Other Property, Plant & Equipment	933	0	933
<hr/>				
6531	Power	99,169		99,169
6532	Network Administration	2,248		2,248
6533	Testing	66,452		66,452
6534	Plant Operations Administration	380,970	24,567	405,537
6535	Engineering	56,516		56,516
<hr/>				
6530	Network Operations	605,355	24,567	629,922
<hr/>				
6540	Access	1,444,753	-1,372,753	72,000
<hr/>				
6561	Depreciation	3,902,366	579,680	4,482,046
6562	Dep Exp Other Property	0		0
6563	Amortization - Tangible	0		0
6564	Amortization - Intangible	0		0
6565	Amortization - Acquisition	0		0
<hr/>				
6560	Depreciation and Amortization	3,902,366	579,680	4,482,046
<hr/>				
6599	Total Plant Non-Specific Operations	5,953,407	-768,506	5,184,901
<hr/>				
6611	Product Management	0		0
6612	Sales	34,096	-34,096	0
6613	Product Advertising	55,941	-55,941	0
<hr/>				
6610	Marketing	90,037	-90,037	0
<hr/>				
6621	Call Completion Services	0		0
6622	Number Services	19,850	-19,850	0
6623	Customer Services	650,997	-242,165	408,832
6627	Customer Service - Revenue Accounting	0	249,181	249,181
6628	Contract Operator Services	0		0
<hr/>				
6620	Services	670,847	-12,834	658,013
<hr/>				
6699	Total Customer Operations	760,884	-102,871	658,013
<hr/>				

Vivian Telephone Company
Development of Study Balance
12 Month Period Ending
12/31/01

Account	Description	Book Balance	ADJ	Adjusted Balance
6711	Executive	131,822		131,822
6712	Planning	0		0
6710	Executive and Planning	131,822	0	131,822
6721	Accounting and Finance	623,626	19,604	643,230
6722	External Relations	60,613	55,941	116,554
6723	Human Resources	0		0
6724	Information Management	0		0
6725	Legal	8,250		8,250
6726	Procurement	0		0
6727	Research and Development	0		0
6728	Other General and Administrative	132,164	-1,843	130,321
6720	General and Administrative	824,653	73,702	898,355
6799	Total Corporate Operations	956,475	73,702	1,030,177
7240	Ad Valorem	0	1,843	1,843
7370	Special Charges	751,069	-646,141	104,928
7999	Total Operating Expenses & Taxes	11,548,115	-1,534,127	10,013,988

Vivian Tele Company

Expense Adjustment Summary
12 Month Period Ending
12/31/01

Account	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	Total
6110							(10,468)							97	156					(10,215)
6120							(15,945)							491	789					(14,665)
6210.1																				0
6210														7,039	12,318					19,357
6220														1,599	2,640					4,239
6230																				0
6310.1	(309,239)																			(309,239)
6310								(7,555)			183,856			15,699	26,369					218,369
6410																				0
6510														9,660	14,907					24,567
6530																				0
6540						(1,372,753)														(1,372,753)
6561	(70,890)						(22,151)	(10,130)				299,916	382,935							579,680
6562																				0
6563																				0
6564																				0
6565																				0
6610		(90,037)																		(90,037)
6620				(19,850)	662				0					2,585	3,769					(12,834)
6710																				0
6720		55,941	(1,843)	(662)										850	1,416		18,000			73,702
7240			1,843							(646,141)										1,843
7370																				(646,141)
5200																				0
5300																				0
7380	380,129	34,096		19,850		1,372,753	48,564	17,685		646,141	(183,856)	(299,916)	(382,935)	(38,020)	(62,364)	(127,790)	(18,000)			(127,790)
5082																53,504				1,534,127
5084																74,286				53,504
7210																				74,286
7510																				0
Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Vivian Telephone Company
Expense Adjustments
12 Month Period Ending
12/31/01

Adjustment #	Account	DEBIT	CREDIT
1	7380	380,129	
	6311		117,865
	6341		12,808
	6341 Used to be 6342		178,566
	6561 2311		70,890
	To remove non-reg depreciation and expense for study purposes (See Trial Balance)		
2	7380	34,096	
	6722	55,941	
	6612		34,096
	6613		55,941
	To reclassify nonproduct related corporate image expense and to reclassify sales expense (See Trial Balance)		
3	7240	1,843	
	6728		1,843
	To move FCC Reg Fees to proper account (Wkpr in Corp Operations)		
4	7380	19,850	
	6622		19,850
	To reclassify operator services expense (See Trial Balance)		
5	6627	662	
	6721		662
	To move Qwest Netting expense to proper account (See Wkpr in Exp Summary)		
6	7380	1,372,753	
	6540		1,372,753
	To remove Access expense for study purposes (See Trial Balance)		
7	7380	48,564	
	6112		7,589
	6114		200
	6114 Used to be 6116		2,679
	6121		6,321
	6122		0
	6123		600
	6124		9,024
	6561 2112		15,053
	6561 2114		384
	6561 2114 Used to be 6561-2116		2,768
	6561 2121		3,296
	6561 2122		130
	6561 2123		259
	6561 2124		261
	To remove expense associated with Plt adj #2 (Wkpr in Exp Summary)		

Vivian Telephone Company
Expense Adjustments
12 Month Period Ending
12/31/01

Adjustment #	Account	DEBIT	CREDIT
8	7380	17,685	
	6423		7,555
	6561 2423		10,130
	To remove expenses associated with Plt adj #4 (Wkpr in Exp Summary)		
9	6627	248,519	
	6623		248,519
	To transfer to proper account		
10	7380	646,141	
	7370		646,141
	To transfer Amort Plt Adj to proper account		

KNOWN AND MEASURABLES

11	6423	183,856	
	7380		183,856
	To accrue additional expenses relating to 2002 FRRPA Expense See wkpr in expense summary		
12	6561 2114 Used to be 2116	13,800	
	6561 2121	2,475	
	6561 2123	781	
	6561 2124	8,823	
	6561 2212	102,229	
	6561 2232	29,796	
	6561 2423	142,012	
	7380		299,916
	To accumulate depreciation expense based on investment in the 2002 Capital Budget See Wkpr in Exp Summary		
13	6561 2212	139,997	
	6561 2232	11,371	
	6561 2423	231,567	
	7380		382,935
	To accumulate depreciation expense based on investment in 2001 plant under construction See Wkpr in Exp Summary		
14	6112	97	
	6121	491	
	6212	7,039	
	6232	1,599	
	6423	15,699	
	6534	9,660	
	6623	2,585	
	6721	850	
	7380		38,020
	To accrue additional benefits based on 2002 Capital buget See wkpr in Expense summary		

Vivian Telephone Company
Expense Adjustments
12 Month Period Ending
12/31/01

Adjustment #	Account	DEBIT	CREDIT
15	6112	156	
	6121	789	
	6212	12,318	
	6232	2,640	
	6423	26,369	
	6534	14,907	
	6623	3,769	
	6721	1,416	
	7380		62,364
	To accrue salary increases based on 2002 Capital buget See wkpr in Expense summary		
16	5082	53,504	
	5084	74,286	
	5301		127,790
	To account for Uncollectibles due to Global Crossing Bankruptcy See wkpr in Expense summary		
17	6721	18,000	
	7380		18,000
	To account for JSI Fees for 2001 Tariff		

VIVIAN TELEPHONE COMPANY
12/31/01
KNOWN AND MEASURABLE

Account 6423.0104

FRRPA Expense	5/1/02	Projected
12/31/01	5/1/02	12/31/02
524,420	295,115	708,276

Increase
12/31/01-12/31/02
183,856

Vivian Telephone Company

Account 6561

12 Month Period Ending

12/31/01

Allocation	Per Books	Adjustments	Per Study
2112	148,564	(15,053)	133,511
2113	0	0	0
2114	37,652	10,648	48,300
2115	0	0	0
2116	0	0	0
2121	118,536	(821)	117,715
2122	3,714	(130)	3,584
2123	7,602	522	8,124
2124	8,457	8,562	17,019
Total General Support	324,525	3,728	328,253
2211	0	0	0
2212	964,511	242,226	1,206,737
2215	0	0	0
Total COE Switching	964,511	242,226	1,206,737
2220	0	0	0
2231	0	0	0
2232	596,045	41,167	637,212
Total COE Transmission	596,045	41,167	637,212
2311	70,890	(70,890)	0
2321	0	0	0
2341	0	0	0
2351	0	0	0
2362	0	0	0
Total Info Orig. / Term	70,890	(70,890)	0
2411	4,900	0	4,900
2421	0	0	0
2422	11,363	0	11,363
2423	1,915,296	363,449	2,278,745
2424	0	0	0
2425	0	0	0
2426	1,340	0	1,340
2431	0	0	0
2441	13,496	0	13,496
Total Cable & Wire	1,946,395	363,449	2,309,844
Non-Regulated Direct	0	0	0
Total Account 6561	3,902,366	579,680	4,482,046
Check Digit	0	0	0

Depreciation Expense Adjustment Summary
 12 Month Period Ending
 12/31/01

Account 6561

Adj #	General Support	2211	2212	2215	2220	2231	2232	2311	2321	2341	2351	2362	2411	2412	2421	2422	2423	2424	2425	2426	2431	2441	ACRS	DIS/OTH	TOTAL	
1								(70,890)																70,890	0	
2																										0
3																										0
4																										0
5																										0
6																										0
7	(22,151)																								22,151	0
8																	(10,130)								10,130	0
9																										0
10																										0
11																										0
12	25,879		102,229				29,796										142,012								(299,916)	0
13			139,997				11,371										231,567								(382,935)	0
14																										0
15																										0
16																										0
17																										0
18																										0
19																										0
20																										0
21																										0
22																										0
23																										0
24																										0
25																										0
26																										0
27																										0
28																										0
29																										0
30																										0
31																										0
32																										0
33																										0
34																										0
35																										0
36																										0
37																										0
38																										0
39																										0
40																										0
Total	3,728	0	242,226	0	0	0	41,167	(70,890)	0	0	0	0	0	0	0	0	363,449	0	0	0	0	0	0	0	(579,680)	0

VIVIAN 2001 TARIFF
ACCOUNT 6623 BREAKDOWN

VIVIAN 2001 TARIFF LOCAL BUSINESS OFFICE EXPENSE ALLOCATION		TOTAL \$	LDS MSG	LDI MSG	LDS PL	LDI PL	OTHER
1. EU PRESUBSCRIPTION % DISTRIBUTION	Sheet V Line 198	12,078 1.000000	5,193 0.429967	6,885 0.570033			
2. EU MTS & WATS % DISTRIBUTION	Sheet V Line 199	43,611 1.000000	17,868 0.409728	25,742 0.590272			Sheet 6 Line 37
3. EU ACCESS & PL & ALL OTHER % DISTRIBUTION	Sheet V Line 200	346,108 1.000000	0 0.000000	6,039 0.017448	913 0.002639	766 0.002214	338,389 0.977699
4. IXC SPECIAL ACCESS % DISTRIBUTION	Sheet V Line 201	42 1.000000	0 0.000000	0 0.000000			42 1.000000
5. IXC SWITCHED ACCESS % DISTRIBUTION	Sheet V Line 202	5,974 1.000000	2,812 0.470706	3,162 0.529294			Sheet 6 Line 40
6. IXC B&C SERVICES % DISTRIBUTION		0 0.000000	0 0.000000	0 0.000000			
7. COIN COLLECTION / ADMINISTRATION % DISTRIBUTION		0 1.000000	0 0.000000	0 0.000000			0 1.000000
TOTAL LOCAL BUSINESS OFFICE EXPENSE		407,812					
TRS EXPENSE		1020					
TOTAL ACCOUNT 6623		<u>408,832.00</u>					

MARTIN GROUP 2000 FROZEN AMOUNTS LOCAL BUSINESS OFFICE EXPENSE ALLOCATION		TOTAL \$	LDS MSG	LDI MSG	LDS PL	LDI PL	OTHER
1. EU PRESUBSCRIPTION % DISTRIBUTION		9,110 1.000000	3,917 0.429967	5,193 0.570033			
2. EU MTS & WATS % DISTRIBUTION		32,895 1.000000	13,478 0.409728	19,417 0.590272			
3. EU ACCESS & PL & ALL OTHER % DISTRIBUTION		261,065 1.000000	0 0.000000	4,555 0.017448	689 0.002639	578 0.002214	255,243 0.977699
4. IXC SPECIAL ACCESS % DISTRIBUTION		32 1.000000	0 0.000000	0 0.000000			32 1.000000
5. IXC SWITCHED ACCESS % DISTRIBUTION		4,506 1.000000	2,121 0.470706	2,385 0.529294			
6. IXC B&C SERVICES % DISTRIBUTION		0 0.000000	0 0.000000	0 0.000000			
7. COIN COLLECTION / ADMINISTRATION % DISTRIBUTION		0 1.000000	0 0.000000	0 0.000000			0 1.000000
TOTAL LOCAL BUSINESS OFFICE EXPENSE		<u>307,608.00</u>					

NOTE:
THE ONLY AMOUNTS THAT NEED TO BE ENTERED ARE IN BLUE

Vivian Telephone Company

Account 6627

12 Month Period Ending

12/31/01

1. Balance per books	0
2. Adj #5 - To move Qwest Netting expense to proper account	662
3. Adj #9 - To transfer to proper account	248,519
4.	0
5.	0
6.	0
7.	0
8. Balance per Study	<u>249,181</u>
9. Check Digit	0

TCAS Input 5

<u>Category 2 - Revenue Accounting</u>	<u>Total Company</u>	<u>Interstate InterLATA</u>	<u>Interstate IntraLATA</u>	<u>Intrastate InterLATA</u>	<u>Intrastate IntraLATA</u>	<u>EAS</u>	<u>Local</u>
Message Processing (RAM)	23,477	11,645		226	11,606		
Sheet V Line 206 Column E OB&C - Expense (RAB)	182,390	54,397		31,998	31,998	0	63,997
Sheet V Line 207 Column B Carrier Access Billing (RAC)	33,715	0		0	0		
Sheet V Line 208 Column B Subscriber Line Charge (RAS)	9,599	9,599		0	0		
Sheet V Line 200 Column D <u>Total Category 2</u>	<u>249,181</u>						

(All above for TCAS Input 5, Lines 9-16)

<u>Other Data</u>	<u>Total Company</u>	<u>Interstate InterLATA</u>	<u>Interstate IntraLATA</u>	<u>Intrastate InterLATA</u>	<u>Intrastate IntraLATA</u>	<u>EAS</u>	<u>Local</u>
Billed Messages (TCAS Input 8, Line 7)	3,240,518	1,607,352		31,233	1,601,933	0	0
Private Line Accounts (TCAS Input 8, Line 10)	0	0		0	0	0	0
Other Billing and Collecting (TCAS Input 8, Line 15)	182,390	54,397		31,998	31,998	0	63,997

VIVIAN TELEPHONE COMPANY

12/31/01

SHEET G

LINE 35

ALLOCATION DEVELOPED ON SEPT 2001 REVENUES

	<u>RA</u>	<u>ER</u>	<u>INTER</u>	<u>LOCAL</u>	<u>TOTAL</u>
REVENUES	196,414	2,584	197,800	420,149	816,947
PERCENTAGE	0.240424	0.003163	0.242121	0.514292	1.00000

LINE 43

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

	<u>RA</u>	<u>ER</u>	<u>INTER</u>	<u>LOCAL</u>	<u>TOTAL</u>
RAM	11,606	226	11,645		23,477
PERCENTAGE	0.494356	0.009626	0.496017	0	1.00000

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	31,998	31,998	54,397	63,997	182,390
PERCENTAGE	0.175437	0.175437	0.298246	0.35088	1.00000

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	1,601,933	31,233			1,633,166
PERCENTAGE	0.490438	0.009562	0	0	0.50000

ACCESS MINUTES OF USE SUMMARY

Vivian Telephone

Company Totals

2001

DATE	2/1	3/1	4/1	5/1	6/1	7/1	8/1	9/1	10/1	11/1	12/1	1/1			
LN NO	BILL PERIOD	12/22 1/21	1/22 2/21	2/22 3/21	3/22 4/21	4/22 5/21	5/22 6/21	6/22 7/21	7/22 8/21	8/22 9/21	9/22 10/21	10/22 11/21	11/22 12/21	TOTAL YTD	
														See Note 1	
														Note 2	
<u>AMOU Billed Through CABS (Excluding Orig OUTWATS & Term INWATS)</u>															
1	LDS-OR	1,904,904	2,064,654	1,819,321	2,047,333	1,982,104	2,062,542	1,958,808	2,177,408	2,071,309	1,894,889	2,064,436	1,969,539	24,017,247	
2	LDS-TR	2,391,898	1,728,186	1,504,471	1,741,975	1,666,507	1,714,347	1,810,134	1,882,421	1,967,233	1,756,704	1,933,507	1,992,911	22,090,294	
3	LDI-OR	2,580,245	2,698,297	2,469,473	2,568,394	2,464,645	2,607,448	2,541,666	2,896,041	2,714,028	2,470,599	2,604,758	2,477,435	31,093,029	
4	LDI-TR	2,347,374	2,503,811	2,271,716	2,276,632	2,377,852	2,441,380	2,113,678	2,432,196	2,290,750	2,032,021	2,198,189	2,152,003	27,437,602	
5	TOTAL	9,224,421	8,994,948	8,064,981	8,634,334	8,491,108	8,825,717	8,424,286	9,388,066	9,043,320	8,154,213	8,800,890	8,591,888	104,638,172	
<u>AMOU Billed Through CABS (Orig OUTWATS & Term INWATS)</u>															
6	LDS-OR	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	LDS-TR	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	LDI-OR	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	LDI-TR	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>AMOU Not Billed Through CABS (FGA Revenue Sharing)</u>															
11	LDS-OR	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	LDS-TR	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	LDI-OR	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	LDI-TR	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>Internet FYI Only (NOT Included in Total AMOU)</u>															
16	LDS-OR	917,702	875,244	561,366	131,172	126,316	105,628	108,152	116,065	120,768	99,825	95,473	0	3,257,710	
17	LDS-TR													0	
18	LDI-OR													0	
19	LDI-TR													0	
20	TOTAL	917,702	875,244	561,366	131,172	126,316	105,628	108,152	116,065	120,768	99,825	95,473	0	3,257,710	
<u>Exchange Jurisdiction (Cellular, Included in Total AMOU)</u>															
21	Exch. Jur. N/B	185	0	0	0	0	0	3	84,013	13,300	443	973	285	99,202	
22	Exch. Jur. 83%	745,172	735,161	530,952	642,663	863,298	657,279	659,968	742,249	258,025	1,142,570	832,777	757,140	8,567,254	
23	Exch. Jur.	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	Exch. Jur. 17%	152,552	150,410	108,667	131,560	176,711	134,561	135,014	151,898	52,786	233,956	170,503	152,179	1,750,797	
25	TOTAL	897,909	885,571	639,619	774,223	1,040,009	791,840	794,985	978,160	324,111	1,376,969	1,004,253	909,604	10,417,253	
<u>Total AMOU</u>															
26	LDS-OR	1,904,904	2,064,654	1,819,321	2,047,333	1,982,104	2,062,542	1,958,808	2,177,408	2,071,309	1,894,889	2,064,436	1,969,539	24,017,247	
27	LDS-TR	2,391,898	1,728,186	1,504,471	1,741,975	1,666,507	1,714,347	1,810,134	1,882,421	1,967,233	1,756,704	1,933,507	1,992,911	22,090,294	
28	LDI-OR	2,580,245	2,698,297	2,469,473	2,568,394	2,464,645	2,607,448	2,541,666	2,896,041	2,714,028	2,470,599	2,604,758	2,477,435	31,093,029	
29	LDI-TR	2,347,374	2,503,811	2,271,716	2,276,632	2,377,852	2,441,380	2,113,678	2,432,196	2,290,750	2,032,021	2,198,189	2,152,003	27,437,602	
30	Exch. Jur.	897,909	885,571	639,619	774,223	1,040,009	791,840	794,985	978,160	324,111	1,376,969	1,004,253	909,604	10,417,253	
31	TOTAL	10,122,330	9,880,519	8,704,600	9,408,557	9,531,117	9,617,557	9,219,271	10,366,226	9,367,431	9,531,182	9,805,143	9,501,492	115,055,425	

OR = Originating AMOU

TR = Terminating AMOU

Note 1: Qwest was overbilled for these two months. Rick made the adjustment to the dollar amount only and we made the adjustment to the minutes per a spreadsheet provided by Rick. See backup in Annual Traffic book.

Note 2: Please see the note on the Non-Billed Tab.

ANNUAL TRAFFIC FACTOR CALCULATIONS

PROPRIETARY
CONFIDENTIAL

VIVIAN TELEPHONE COMPANY

2000

DEM MOU	CUSTER	MISSION	SPRINGFIELD	WINNER	FREEMAN	RESERVED	VIVIAN
17 INTRASTATE	8,611,357	6,745,164	9,811,481	23,030,163	6,008,183	0	514,162
17 INTERSTATE	12,135,519	8,834,245	7,956,154	24,312,888	6,391,814	0	450,178
17 EXCHANGE	16,670,790	45,555,386	15,577,422	84,862,839	18,961,303	0	395,241
17 TOTAL	37,417,666	61,134,795	33,345,057	132,205,890	31,361,300	0	1,359,581

DEM MOU	TOTAL	RESERVED	RESERVED	RESERVED	RESERVED	RESERVED	RESERVED	RESERVED
17 INTRASTATE	54,720,510	0	0	0	0	0	0	0
17 INTERSTATE	60,080,798	0	0	0	0	0	0	0
17 EXCHANGE	182,022,981	0	0	0	0	0	0	0
17 TOTAL	296,824,289	0	0	0	0	0	0	0

DEM FACTOR	TOTAL	WT FACTOR	WDEM	1997 ADDITIVE	(1996 N/A)	COE CAT 3
18 INTRASTATE	0.184353	2.0	0.368706			0.368706
18 INTERSTATE	0.202412	2.5	0.506030	0.269379		0.471791
18 EXCHANGE	0.613235		0.125264			0.159503
18 TOTAL	1.000000		1.000000			1.000000

SPF CALCULATION	INTERSTATE	LOCAL	INTRASTATE
19 FROZEN 1981 SPF	0.000000		0.000000
SPF PHASEDOWN ADJUSTMENT			
19 PHASEDOWN YEAR	8		8
19 PHASEDOWN FACTOR	0.000000		0.000000
19 ADDITIVE	0.250000		0.250000
19 PHASEDOWN SPF	0.250000		0.250000

TANDEM PEGS & HOLDING TIME	CUSTER	MISSION	SPRINGFIELD	WINNER	FREEMAN	RESERVED	VIVIAN
20 TANDEM TOLL PEG COUNT	0	0	0	0	0	0	0
20 TANDEM EXCHANGE PEG COUNT	0	0	0	0	0	0	0
20 TANDEM TOLL HT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
20 TANDEM EXCHANGE HT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000

TANDEM PEGS & HOLDING TIME	RESERVED	RESERVED	RESERVED	RESERVED	RESERVED	RESERVED	RESERVED
20 TANDEM TOLL PEG COUNT	0	0	0	0	0	0	0
20 TANDEM EXCHANGE PEG COUNT	0	0	0	0	0	0	0
20 TANDEM TOLL HT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
20 TANDEM EXCHANGE HT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000

TANDEM USAGE	CUSTER	MISSION	SPRINGFIELD	WINNER	FREEMAN	RESERVED	VIVIAN
21 TANDEM TOLL	0	0	0	0	0	0	0
21 TANDEM EXCHANGE	0	0	0	0	0	0	0
21 TOTAL TANDEM USAGE	0	0	0	0	0	0	0

TANDEM USAGE	TOTAL	RESERVED	RESERVED	RESERVED	RESERVED	RESERVED	RESERVED
21 TANDEM TOLL	0	0	0	0	0	0	0
21 TANDEM EXCHANGE	0	0	0	0	0	0	0
21 TOTAL TANDEM USAGE	0	0	0	0	0	0	0

ANNUAL TRAFFIC FACTOR CALCULATIONS

VIVIAN TELEPHONE COMPANY

2000

EXCHANGE PEG COUNTS	CUSTER	MISSION	SPRINGFIELD	WINNER	FREEMAN	RESERVED	VIVIAN
12 EXCHANGE	8,614,986	17,631,945	4,903,422	0	6,180,854	0	0
EXCHANGE PEG COUNTS	TOTAL	RESERVED	RESERVED	RESERVED	RESERVED	RESERVED	RESERVED
12 EXCHANGE	<u>37,331,207</u>	0	0	0	0	0	0
EXCHANGE HOLDING TIMES	CUSTER	MISSION	SPRINGFIELD	WINNER	FREEMAN	RESERVED	VIVIAN
13 EXCHANGE	1.8119	2.5678	2.8787	0.0000	2.8920	0.0000	0.0000
EXCHANGE HOLDING TIMES	RESERVED	RESERVED	RESERVED	RESERVED	RESERVED	RESERVED	RESERVED
13 EXCHANGE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
EXCHANGE TO TOLL RATIO (USW DATA)	CUSTER	MISSION	SPRINGFIELD	WINNER	FREEMAN	RESERVED	VIVIAN
13A EXCHANGE TO TOLL RATIO (USW DATA)	0.000000	0.000000	0.000000	1.720642	0.000000	0.000000	0.327331
EXCHANGE TO TOLL RATIO (USW DATA)	RESERVED	RESERVED	RESERVED	RESERVED	RESERVED	RESERVED	RESERVED
13A EXCHANGE TO TOLL RATIO (USW DATA)	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
SMOU EXCL WATS (SLU)	CUSTER	MISSION	SPRINGFIELD	WINNER	FREEMAN	RESERVED	VIVIAN
14 INTRASTATE	8,611,357	6,745,164	9,811,481	23,030,163	6,008,183	0	514,162
14 INTERSTATE	12,135,519	8,834,245	7,956,154	24,312,888	6,391,814	0	450,178
14 EXCHANGE	16,670,790	45,555,386	15,577,422	84,862,839	18,961,303	0	395,241
14 TOTAL	37,417,666	61,134,795	33,345,057	132,205,890	31,361,300	0	1,359,581
SMOU EXCL WATS (SLU)	TOTAL	RESERVED	RESERVED	RESERVED	RESERVED	RESERVED	RESERVED
14 INTRASTATE	54,720,510	0	0	0	0	0	0
14 INTERSTATE	60,080,798	0	0	0	0	0	0
14 EXCHANGE	182,022,981	0	0	0	0	0	0
14 TOTAL	<u>296,824,289</u>	0	0	0	0	0	0
SLU FACTOR	TOTAL						
15 INTRASTATE	0.184353						
15 INTERSTATE	0.202412						
15 EXCHANGE	0.613235						
15 TOTAL	<u>1.000000</u>						
SWITCHED WATS MOU	CUSTER	MISSION	SPRINGFIELD	WINNER	FREEMAN	RESERVED	VIVIAN
16 INTRASTATE	0	0	0	0	0	0	0
16 INTERSTATE	0	0	0	0	0	0	0
16 TOTAL	0	0	0	0	0	0	0
SWITCHED WATS MOU	TOTAL	RESERVED	RESERVED	RESERVED	RESERVED	RESERVED	RESERVED
16 INTRASTATE	0	0	0	0	0	0	0
16 INTERSTATE	0	0	0	0	0	0	0
16 TOTAL	<u>0</u>	0	0	0	0	0	0

ANNUAL TRAFFIC FACTOR CALCULATIONS

VIVIAN TELEPHONE COMPANY

2000

TANDEM SWITCHED MOU	CUSTER	MISSION	SPRINGFIELD	WINNER	FREEMAN	RESERVED	VIVIAN
22 INTRASTATE	0	0	0	0	0	0	0
22 INTERSTATE	0	0	0	0	0	0	0
22 EXCHANGE	0	0	0	0	0	0	0
22 TOTAL	0	0	0	0	0	0	0

TANDEM SWITCHED MOU	TOTAL	RESERVED	RESERVED	RESERVED	RESERVED	RESERVED	RESERVED	RESERVED
22 INTRASTATE	0	0	0	0	0	0	0	0
22 INTERSTATE	0	0	0	0	0	0	0	0
22 EXCHANGE	0	0	0	0	0	0	0	0
22 TOTAL	0	0	0	0	0	0	0	0

CAT 2 TANDEM FACTOR	TOTAL
23 INTRASTATE	0.000000
23 INTERSTATE	0.000000
23 EXCHANGE	0.000000
23 TOTAL	0.000000

% TANDEM USE FACTORS	CUSTER	MISSION	SPRINGFIELD	WINNER	FREEMAN	RESERVED	VIVIAN
24 TOTAL DEM MOU	37,417,666	61,134,795	33,345,057	132,205,890	31,361,300	0	1,359,581
24 TOTAL TANDEM MOU	0	0	0	0	0	0	0
24 TOTAL MOU	37,417,666	61,134,795	33,345,057	132,205,890	31,361,300	0	1,359,581
24 % CAT 2 TANDEM USE	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

% TANDEM USE FACTORS	TOTAL	RESERVED	RESERVED	RESERVED	RESERVED	RESERVED	RESERVED	RESERVED
24 TOTAL DEM MOU	296,824,289	0	0	0	0	0	0	0
24 TOTAL TANDEM MOU	0	0	0	0	0	0	0	0
24 TOTAL MOU	296,824,289	0	0	0	0	0	0	0
24 % CAT 2 TANDEM USE	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

TOTAL TOLL DEM MOU	CUSTER	MISSION	SPRINGFIELD	WINNER	FREEMAN	RESERVED	VIVIAN
25 INTRASTATE	8,611,357	6,745,164	9,811,481	23,030,163	6,008,183	0	0
25 INTERSTATE	12,135,519	8,834,245	7,956,154	24,312,888	6,391,814	0	0
25 EXCHANGE	1,061,297	280,078	1,461,941	3,402,397	1,086,273	0	0
25 TOTAL	21,808,173	15,859,487	19,229,576	50,745,448	13,486,270	0	0

TOTAL TOLL DEM MOU	TOTAL	RESERVED	RESERVED	RESERVED	RESERVED	RESERVED	RESERVED	RESERVED
25 INTRASTATE	54,206,348	0	0	0	0	0	0	0
25 INTERSTATE	59,630,620	0	0	0	0	0	0	0
25 EXCHANGE	7,291,986	0	0	0	0	0	0	0
25 TOTAL	121,128,954	0	0	0	0	0	0	0

CM FACTOR	TOTAL
26 INTRASTATE	0.447509
26 INTERSTATE	0.492291
26 EXCHANGE	0.060200
26 TOTAL	1.000000

ANNUAL TRAFFIC FACTOR CALCULATIONS

PROPRIETARY

VIVIAN TELEPHONE COMPANY

2000

TOTAL TOLL DEM MOU	CUSTER	MISSION	SPRINGFIELD	WINNER	FREEMAN	RESERVED	VIVIAN
27 X ROUTE MILES ---->	19.97	55.50	76.58	37.87	14.71	0.00	0.00
27 INTRASTATE	171,968,799	374,356,602	751,363,215	872,152,273	88,380,372	0	0
27 INTERSTATE	242,346,314	490,300,598	609,282,273	920,729,069	94,023,584	0	0
27 EXCHANGE	21,194,101	15,544,329	111,955,442	128,848,774	15,979,076	0	0
27 TOTAL	435,509,214	880,201,529	1,472,600,930	1,921,730,116	198,383,032	0	0

TOTAL TOLL DEM MOU	TOTAL	RESERVED	RESERVED	RESERVED	RESERVED	RESERVED	RESERVED	RESERVED
27 X ROUTE MILES ---->		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 INTRASTATE	2,258,221,261	0	0	0	0	0	0	0
27 INTERSTATE	2,356,681,838	0	0	0	0	0	0	0
27 EXCHANGE	293,521,722	0	0	0	0	0	0	0
27 TOTAL	4,908,424,821	0	0	0	0	0	0	0

CMM FACTOR	TOTAL
28 INTRASTATE	0.460070
28 INTERSTATE	0.480130
28 EXCHANGE	0.059800
28 TOTAL	1.000000

← 1/01/00 →				← 12/31/00 →			
CCTS.	RT. MI.	CCT. MI.	AVG RT MI	CCTS.	RT. MI.	CCT. MI.	AVG RT MI
29 SPRINGFIELD-SDN MP	166	81.98	13,509.08	142	81.38	11,555.96	
29 SPRINGFIELD-USW MP	48	61.24	2,939.52	48	61.24	2,939.52	
29 TOTALS	214		16,448.60	190		14,495.48	76.29
29 FREEMAN-SDN MP	130	20.14	2,618.20	130	20.14	2,618.20	
29 FREEMAN-USW MP	48	0.00	0.00	48	0.00	0.00	
29 TOTALS	178		2,618.20	178		2,618.20	14.71

AVERAGE ROUTE MILE DEVELOPMENT:	CUSTER	MISSION	SPRINGFIELD	WINNER	FREEMAN	RESERVED	VIVIAN
30 1/1/00 ROUTE MILES	19.97	55.50	76.86	37.87	14.71	0.00	0.00
30 12/31/00 ROUTE MILES	19.97	55.50	76.29	37.87	14.71	0.00	0.00
30 AVERAGE ROUTE MILES TO LN 27	19.97	55.50	76.58	37.87	14.71	0.00	0.00

AVERAGE ROUTE MILE DEVELOPMENT:	RESERVED	RESERVED	RESERVED	RESERVED	RESERVED	RESERVED	RESERVED
30 1/1/00 ROUTE MILES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30 12/31/00 ROUTE MILES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30 AVERAGE ROUTE MILES TO LN 27	0.00	0.00	0.00	0.00	0.00	0.00	0.00

2000 HOST REMOTE FACTOR CALCULATION

DESCRIPTION	Source: Springfield HT Study				Mission HT	Philip HT	Source: USW Exchange to Toll Ratios						Freeman HT		Total
	Avon	Menno	Scotland	Rosebud	Vivian	Bonesteel	Burke	Gregory	Clearfield	Witten	Murdo	Reliance	Marion	Lesterville	
ORTM (SUSE)	895.0	1,226.7	1,395.0	3,761.7									595.0	145.0	
RVRT (SUSE)	.0	.0	.0	.0									.0	.0	
RA MSGS (TOTL)	175.0	250.0	283.3	3,433.3									731.7	158.3	
TONES & PARTIAL DIAL	13.0	18.3	20.1	2,088.3									208.3	31.7	
TOTAL LOCAL	1,083.0	1,495.0	1,698.4	9,283.3	5,562.0	79,382.0	208,114.0	370,651.0	30,628.0	39,130.0	145,849.0	159,296.0	1,535.0	335.0	1,054,039.7
TOLL	73,531.7	74,956.7	97,888.3	160,226.7									29,953.3	82,835.0	
TONES & PARTIAL DIAL	895.3	931.1	1,169.9	1,003.3									283.3	78.3	
TOTAL TOLL & CELLULAR	74,427.0	75,887.8	99,058.2	161,230.0	16,992.0	70,776.0	116,515.0	187,957.0	24,966.0	26,714.0	106,382.0	80,280.0	30,236.6	82,913.3	1,154,334.9
EAS	.0	15,606.7	.0	98,636.7									64,368.3	43,061.7	
TONES & PARTIAL DIAL	.0	193.9	.0	2,630.0									263.3	165.0	
TOTAL EAS	.0	15,800.6	.0	101,266.7	.0	.0	.0	.0	.0	.0	.0	.0	64,631.6	43,226.7	224,925.6
TOTAL MINUTES	75,510.0	93,183.4	100,756.6	271,780.0	22,554.0	150,158.0	324,629.0	558,608.0	55,592.0	65,844.0	252,231.0	239,576.0	96,403.2	126,475.0	2,433,300.2
ROUTE 1	19.53	45.84	31.44	13.45	111.20	54.71	33.82	25.08	26.66	16.52	37.87	37.87	14.20	6.41	
ROUTE 2	0.00	0.00	0.00	13.09	0.00	0.00	0.00	0.00	0.00	0.00	40.28	50.06	0.00	0.00	
AVERAGE ROUTE MILES	19.53	45.84	31.44	13.27	111.20	54.71	33.82	25.08	26.66	16.52	39.08	43.97	14.20	6.41	
LOCAL/EAS MINUTE MILES	21,151	792,830	53,398	1,466,999	618,494	4,342,989	7,038,415	9,295,927	816,489	646,428	5,699,779	7,004,245	939,566	279,230	39,015,940
TOLL/CELLULAR MINUTE MILES	1,453,559	3,478,697	3,114,390	2,139,522	1,889,510	3,872,155	3,940,537	4,713,962	665,594	441,315	4,157,409	3,529,912	429,360	531,474	34,357,396
TOTAL MINUTE MILES	1,474,710	4,271,527	3,167,788	3,606,521	2,508,004	8,215,144	10,978,952	14,009,889	1,482,083	1,087,743	9,857,188	10,534,157	1,368,926	810,704	73,373,336
CELLULAR AMOU	310,278	390,157	498,159	182,005	74,377	229,584	400,825	563,096	78,237	98,224	431,812	343,144	385,413	155,019	4,100,130
LDS AMOU	1,994,186	2,091,545	2,774,791	3,093,601	480,525	1,590,003	2,874,086	4,405,710	517,142	615,998	2,407,515	1,840,071	2,167,504	895,438	27,748,115
LDI AMOU	1,582,803	1,917,393	2,465,044	4,502,994	420,727	1,629,455	2,403,259	4,180,671	821,235	587,613	2,344,857	1,728,939	2,144,193	751,624	27,290,807
TOTAL TOLL/CELL AMOU	3,887,267	4,399,095	5,737,994	7,758,600	975,629	3,449,042	5,677,970	9,159,477	1,216,614	1,301,835	5,184,184	3,912,154	4,677,110	1,802,081	59,139,052
CELLULAR %	7.9819%	8.8690%	8.6818%	2.0881%	7.8235%	6.6565%	7.0558%	6.1477%	6.4307%	7.5450%	8.3294%	8.7713%	7.8128%	8.6022%	6.9331%
LDS TOLL %	51.3005%	47.5449%	48.3582%	39.8732%	49.2528%	46.0998%	50.8182%	48.1000%	42.5067%	47.3177%	46.4396%	47.0347%	46.3428%	49.6891%	46.9201%
LDI TOLL %	40.7176%	43.5861%	42.9600%	58.0387%	43.1237%	47.2437%	42.3260%	45.7523%	51.0626%	45.1373%	45.2310%	44.1940%	45.8444%	41.7087%	46.1468%
TOTAL TOLL/CELLULAR %	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%
LOCAL/EAS/CELL MINUTE MILE	137,173	1,101,356	323,783	1,511,674	762,540	4,600,739	7,316,451	9,585,727	859,291	679,725	6,046,066	7,313,864	973,111	324,948	41,536,448
LDS TOLL MINUTE MILES	745,683	1,653,943	1,506,083	853,096	930,637	1,785,056	1,994,629	2,267,416	282,922	208,820	1,930,684	1,660,284	198,977	264,085	16,282,295
LDI TOLL MINUTE MILES	591,854	1,516,228	1,337,942	1,241,751	814,827	1,829,349	1,667,872	2,156,746	339,870	199,198	1,880,438	1,560,009	196,838	221,671	15,554,593
TOTAL MINUTE MILES	1,474,710	4,271,527	3,167,788	3,606,521	2,508,004	8,215,144	10,978,952	14,009,889	1,482,083	1,087,743	9,857,188	10,534,157	1,368,926	810,704	73,373,336
LOCAL/EAS/CELLULAR %															56.6097%
LDS TOLL %															22.1910%
LDI TOLL %															21.1993%
TOTAL %															100.0000%

South Dakota Public Utilities Commission
WEEKLY FILINGS
For the Period of June 6, 2002 through June 12, 2002

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

CONSUMER COMPLAINT

CT02-018 In the Matter of the Complaint filed by the Loyal Order of Moose, Belle Fourche, South Dakota, against UKI Communications, Inc. Regarding Unauthorized Switching of Services.

Complainant states that its service was switched without authorization. When UKI was contacted about the charges, UKI indicated that the charges would be refunded, which complainant states never happened. UKI also stated that Complainant's account would be closed. Complainant continued to receive monthly statements with UKI charges. Complainant requests that all charges be removed and/or refunded. Complainant also requests that it receive anything that is available to it under South Dakota law.

Staff Analyst: Mary Healy
Staff Attorney: Karen Cremer
Date Docketed: 06/12/02
Intervention Deadline: N/A

ELECTRIC

EL02-013 In the Matter of the Filing by Otter Tail Power Company for Approval of a Contract with Deviations with the City of Brandt.

Application by Otter Tail Power Company for approval of a contract with deviations to serve the City of Brandt. The existing contract to serve the City will expire on July 1, 2002. The new contract does not include any new rates.

Staff Analyst: Dave Jacobson
Staff Attorney: Kelly Frazier
Date Filed: 06/07/02
Intervention Deadline: 07/05/02

PIPELINE SAFETY

PS02-001 In the Matter of the Filing by Montana-Dakota Utilities Co., a Division of MDU Resources Group, Inc. for Approval of Waiver.

On June 6, 2002, the Commission received for approval a filing from Montana-Dakota Utilities Company (MDU), requesting a waiver of 49 CFR Part 192, Paragraph 192.59(a)(1) (ASTM D2513) Plastic Pipeline Materials. According to MDU, a shipping error was made in July 2000 by Chevron Phillips Chemical Company (Chevron) resulting in UPONOR receiving non-standard polyethylene raw materials (TR-130 resin) which was subsequently converted into pipe. MDU received several thousand feet of this pipe that had not been properly qualified to ensure compliance with ASTM D2513 as required by the referenced code, for use in its natural gas system. MDU did install that pipe near Rapid City, SD. Since its installation, Chevron performed extensive testing and demonstrated the pipe does in fact meet the minimum requirements of ASTM D2513. MDU proposes to allow the pipe to remain in service and is requesting a waiver from the Commission and the Federal Department of Transportation Regulations to allow the pipe to remain in service. Any party wishing to comment on the filing may do so by filing written comments with the Commission and the parties to the agreement no later than June 26, 2002.

Parties may file written responses to the comments no later than twenty days after the service of the initial comments.

Staff Analyst: Martin Bettmann
Staff Attorney: Kelly Frazier
Date Docketed: 06/06/02
Initial Comments Due: 06/26/02

TELECOMMUNICATIONS

TC02-052 In the Matter of the Establishment of Switched Access Revenue Requirement for West River Cooperative Telephone Company.

On June 10, 2002, West River Cooperative Telephone Company, Bison, South Dakota, filed a switched access cost study developing a revenue requirement and minutes of use that are included in the revenue requirement and minutes of use used to determine the switched access rates for the Local Exchange Carrier Association.

Staff Analyst: Harlan Best
Staff Attorney: Karen Cremer
Date Docketed: 06/10/02
Intervention Deadline: 06/28/02

TC02-053 In the Matter of the Establishment of Switched Access Revenue Requirement for Interstate Telecommunications Cooperative, Inc.

Interstate Telecommunications Cooperative, Inc. (Interstate) filed a switched access cost study developing a revenue requirement and minutes of use. Interstate does not currently have its own access tariff but is seeking membership of the Local Exchange Carrier Association. It is Interstate's desire to be part of the LECA tariff.

Staff Analyst: Heather Forney
Staff Attorney: Karen Cremer
Date Docketed: 06/10/02
Intervention Deadline: 06/28/02

TC02-054 In the Matter of the Establishment of Switched Access Revenue Requirement for Vivian Telephone Company.

Vivian Telephone Company, Wall, South Dakota, filed a switched access cost study developing a revenue requirement and minutes of use that are included in the revenue requirement and minutes of use used to determine the switched access rates for the Local Exchange Carrier Association.

Staff Analyst: Keith Senger
Staff Attorney: Karen Cremer
Date Docketed: 06/10/02
Intervention Deadline: 06/28/02

TC02-055 In the Matter of the Filing for Approval of an Amendment to an Interconnection Agreement between Qwest Corporation and Black Hills FiberCom, Inc.

On June 10, 2002, the Commission received for approval an Amendment re: DS1 Digital Capable Loops and Provisioning Options to the Wireline Interconnection Agreement between Qwest Corporation (Qwest) and Black Hills FiberCom, Inc. for the State of South Dakota (Black Hills FiberCom). According to the parties, the original Agreement was a negotiated agreement which was approved by the Commission effective January 6, 1999, in Docket TC98-205. The current Amendment is made in order to add to the Agreement the terms, conditions and rates for DS1 Digital Capable Loops and Provisioning Options, as set forth in Attachment 1 and Exhibits A and B, attached to the Amendment. Any party

wishing to comment on the agreement may do so by filing written comments with the Commission and the parties to the agreement no later than July 1, 2002. Parties to the agreement may file written responses to the comments no later than twenty days after the service of the initial comments.

Staff Attorney: Kelly Frazier
Date Docketed: 06/10/02
Initial Comments Due: 07/01/02

TC02-056 In the Matter of the Filing for Approval of an Agreement for Terms and Conditions for Interconnection, Unbundled Network Elements, Ancillary Services and Resale of Telecommunications Services between Qwest Corporation and NOW Communications of South Dakota, Inc.

On June 10, 2002, the Commission received for approval an Agreement for terms and conditions for interconnection, unbundled network elements, ancillary services and resale of telecommunications services provided by Qwest Corporation in the State of South Dakota (Qwest) and NOW Communications of South Dakota, Inc. (NOW). According to the parties the Agreement is a negotiated agreement which sets forth the terms, conditions and prices under which Qwest will offer and provide to any requesting CLEC network interconnection, access to unbundled network elements, ancillary services and telecommunication services available for resale within the geographical areas in which Qwest is providing local exchange service at that time and for which Qwest is the incumbent LEC within the State of South Dakota for purposes of providing local telecommunications services. Any party wishing to comment on the agreement may do so by filing written comments with the Commission and the parties to the agreement no later than July 1, 2002. Parties to the agreement may file written responses to the comments no later than twenty days after the service of the initial comments.

Staff Attorney: Kelly Frazier
Date Docketed: 06/10/02
Initial Comments Due: 07/01/02

TC02-057 In the Matter of the Application of ICG Telecom Group, Inc. for a Certificate of Authority to Provide Local Exchange Services in South Dakota.

ICG Telecom Group, Inc. filed an application for a Certificate of Authority to provide facilities-based and resold local exchange telecommunications service in South Dakota. ICG Telecom Group proposes to provide service in the entire service area of Qwest Corporation.

Staff Analyst: Michele Farris
Staff Attorney: Kelly Frazier
Date Filed: 06/10/02
Intervention Deadline: 06/28/02

TC02-058 In the Matter of the Establishment of Switched Access Revenue Requirement for Sioux Valley Telephone Company.

On June 11, 2002, Sioux Valley Telephone Company, Dell Rapids, South Dakota, filed a switched access cost study developing a revenue requirement and minutes of use that are included in the revenue requirement and minutes of use used to determine the switched access rates for the Local Exchange Carrier Association.

Staff Analyst: Harlan Best
Staff Attorney: Karen Cremer
Date Docketed: 06/11/02
Intervention Deadline: 06/28/02

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

BARKER WILSON REYNOLDS & BURKE
L A W Y E R S

4200 BEACH DRIVE
P.O. Box 9335
RAPID CITY, SD 57709-9335
605.343.6400 • FAX: 605.343.4841

117 5TH AVENUE
P.O. Box 100
BELLE FOURCHE, SD 57717-0100
605.892.2743 • FAX: 605.892.4273

REPLY TO: BELLE FOURCHE OFFICE

June 27, 2002

RECEIVED

JUN 28 2002

VIA OVERNIGHT MAIL

Debra Elofson
Executive Director
Public Utilities Commission
State Capitol
500 East Capitol
Pierre, SD 57501

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

**Re: S&S Communciations v. West River Cooperative Telephone Company TC02-052
S&S Communications v. Interstate Telecommunications Coop. TC02-053
S&S Communications v. Vivian Telephone Company TC02-054
S&S Communications v. Sioux Valley Telephone Company TC02-058**

Dear Debra:

Enclosed please find the original and ten copies of each of the following listed documents for filing in the above-referenced matters:

1. In the Matter of the Establishment of Switched Access Revenue Requirement for West River Cooperative Telephone Company - S&S Communications'Petition to Intervene;
2. In the Matter of the Establishment of Switched Access Revenue Requirement for Interstate Telecommunications Cooperative, Inc. - S&S Communications'Petition to Intervene;
3. In the Matter of the Establishment of Switched Access Revenue Requirement for Vivian Telephone Company - S&S Communications'Petition to Intervene; and,
4. In the Matter of the Establishment of Switched Access Revenue Requirement for Sioux Valley Telephone Company - S&S Communications'Petition to Intervene.

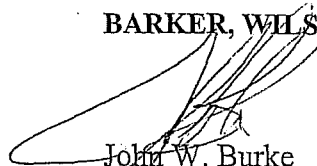
By copies of this letter, copies of the same are being served upon the opposing parties via first class mail.

If you have any questions, please feel free to give me a call at any time.

Best regards.

Sincerely,

BARKER, WILSON, REYNOLDS & BURKE, L.L.P.



John W. Burke
For the Firm

JWB/bb

Enclosures

cc: S&S Communications
Gordon K. Dauchy
Jerry Reisenauer
Jerry Heiberger
George Strandell
Don Lee
Denny Law

RECEIVED

JUN 28 2002

**BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA**

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

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TC02-054

**IN THE MATTER OF THE ESTABLISHMENT OF
SWITCHED ACCESS REVENUE REQUIREMENT
FOR VIVIAN TELEPHONE COMPANY**

**S&S COMMUNICATIONS'
PETITION TO INTERVENE**

COMES NOW S&S Communications, by and through its attorney, John W. Burke, and, in accordance with A.R.S.D. 20:10:01:15.02, hereby moves the Commission for leave to intervene in the above-captioned matter. This Petition is based upon the following.

1. S&S Communications is a switch-based interexchange carrier located in Aberdeen, South Dakota. S&S Communications provides both intra and interstate message telecommunications services to its subscribers.

2. To provide intrastate message telecommunications services to its subscribers, S&S Communications requires the following switched access services from the Rural Local Exchange Carriers in South Dakota ("RLECs"): (1) Carrier Common Line Access Service (originating and terminating); (2) Local Switching (originating and terminating); and (3) Local Transport (originating and terminating). The RLECs necessarily includes Vivian Telephone Company.

3. Because S&S Communications purchases switched access services from Vivian Telephone Company, any increase in the rates of such services will directly and immediately affect the pecuniary interests of S&S Communications as it will naturally affect S&S Communications' operating expenses.

4. Tariff filings, including charges for switched access services, always raise important and complex issues which should not be resolved without a careful and thorough

investigation. For example, there may be certain costs included that are ineligible because they have already been recovered, or are being recovered through other mechanisms.

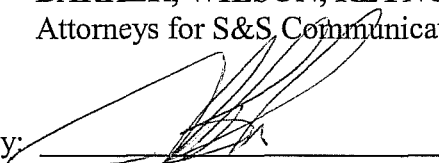
5. In addition to the fact that the Commission's decision will directly and immediately affect the pecuniary interests of S&S Communications, the Commission's decision will directly and immediately affect the customers of switched access services in general.

WHEREFORE, S&S Communications respectfully requests leave to intervene in the above-captioned matter.

Dated this 27th day of June, 2002.

BARKER, WILSON, REYNOLDS & BURKE, L.L.P.
Attorneys for S&S Communications

By: _____

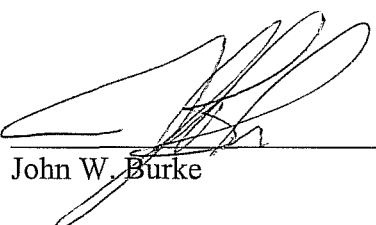

John W. Burke
117 5th Avenue
P.O. Box 100
Belle Fourche, SD 57717-0100
Tel: (605) 723-8000
Fax: (605) 723-8010

CERTIFICATE OF SERVICE

I, John W. Burke, hereby certify that on the 27th day of June, 2002, I caused a copy of the foregoing **S&S COMMUNICATIONS' PETITION TO INTERVENE** to be served upon:

Gordon K. Dauchy, Staff Director-Revenue Requirements
John Staurulakis Incorporated
Eagandale Corporate Center, Suite 310
1380 Corporate Center Curve
Eagan, MN 55121

Vivian Telephone Company
George Strandell, Manager
P.O. Box 411
Wall, SD 57790



John W. Burke

**BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA**

IN THE MATTER OF THE ESTABLISHMENT)	ORDER GRANTING
OF SWITCHED ACCESS REVENUE)	PETITION TO INTERVENE;
REQUIREMENT FOR VIVIAN TELEPHONE)	ORDER ASSESSING FILING
COMPANY)	FEE
)	TC02-054

On June 10, 2002, Vivian Telephone Company (Vivian) filed for approval by the Public Utilities Commission (Commission) its 2001 Intrastate Switched Access Cost Study.

On June 13, 2002, the Commission electronically transmitted notice of the filing and the intervention deadline of June 28, 2002, to interested individuals and entities. On June 28, 2002, the Commission received a Petition to Intervene from S&S Communications (S&S).

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 July 9, 2002, at its regularly scheduled meeting, the Commission found that S&S' Petition to Intervene was timely filed and demonstrates good cause to grant intervention. Further, the Commission, pursuant to SDCL 49-31-12.6, unanimously voted to assess Vivian a \$1,000 filing fee, subject to additional amounts as requested by the Executive Director up to the statutory limit of \$100,000. It is therefore

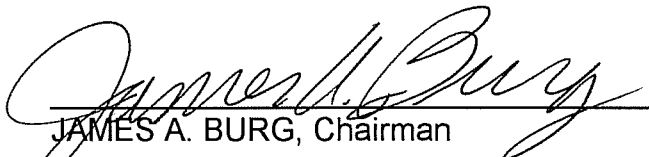


ORDERED, that S&S' Petition to Intervene is granted; and it is further

ORDERED, that Vivian shall deposit an initial assessment of \$1,000 in the SDPUC regulatory assessment fee fund and shall deposit any additional amounts as requested by the Executive Director up to the statutory limit of \$100,000.

Dated at Pierre, South Dakota, this 26th day of July, 2002.

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 Kalbo</u>
Date: <u>8/1/02</u>
(OFFICIAL SEAL)

BY ORDER OF THE COMMISSION:

 _____ JAMES A. BURG, Chairman
 _____ PAM NELSON, Commissioner
 _____ ROBERT K. SAHR, Commissioner



Eagandale Corporate Center, Suite 310
1380 Corporate Center Curve, Eagan, Minnesota 55121
phone: 651-452-2660, fax: 651-452-1909

RECEIVED

AUG - 7 2002

August 6, 2002

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

Ms. Deb Elofson
Executive Director
Public Utilities Commission
State of South Dakota
500 East Capital
Pierre, SD 57501

Dear Ms. Elofson:

On behalf of Vivian Telephone Company, John Staurulakis, Inc. requests confidentiality for any and all information provided to the South Dakota Public Service Commission pertaining to Docket TC02-054.

In accordance with rules ARSD 20:10:01:39 through 20:10:01:45(1), we request all information be considered confidential including the following:

- The actual Part 36/69 separations run, which reflects revenue requirements as well as access rates including tariff exhibit.
- Trial balance- financial information.
- General ledger-including detail of each account analysis.
- All cost study plant and expense summary pages including adjustments and associated workpapers.
- All plant facility information and analysis including central office equipment, cable and wire facilities, loop and circuit counts.
- Any depreciation expense analysis.
- Any commercial expense analysis.
- Access minutes of use information.
- Development of traffic allocation factors.
- Any correspondence transmittal letters which include responses to questions concerning the filing which are directed to the South Dakota Public Service Commission with reference to the Vivian Telephone Company TC02-054 Tariff filing.

This request applies to any previously sent information provided to the South Dakota Public Service Commission as well as any forth coming information to be provided to the South Dakota Public Service Commission which pertains to this particular filing.

HEADQUARTERS:

6315 Seabrook Road, Seabrook, Maryland 20706
phone: 301-459-7590, fax: 301-577-5575
internet: www.jsitel.com, e-mail: jsi@jsitel.com

Echelon Building II, Suite 200
9430 Research Boulevard, Austin, Texas 78759
phone: 512-338-0473, fax: 512-346-0822

5360 Skidaway Drive
Alpharetta, Georgia 30022
phone: 770-569-2105, fax: 770-410-1608

In accordance with rule ARSD 20:10:01:41 (2)

It is requested that the aforementioned information maintain confidentiality status for a five-year time frame.

In accordance with rule ARSD 20:10:01:41 (3)

The contact for the confidentiality request is as follows:

Gordon Dauchy
Staff Director-Revenue Requirements
John Staurulakis, Inc.
1380 Corporate Center Curve
Suite 310
Eagan, MN 55121
(651) 452-2660

If you should have any questions regarding the information provided, please feel free to contact me at (651) 452-2660.

Sincerely,



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

GKD:ds
Enclosure

cc: Mr. Harlan Best, South Dakota Public Service Commission
Mr. Keith Senger, South Dakota Public Service Commission
Mr. George Strandell, Vivian Telephone Company
JSI, Maryland

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA

RECEIVED

AUG 26 2002

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

IN THE MATTER OF THE ESTABLISH-
MENT OF SWITCHED ACCESS REVE-
NUE REQUIREMENT FOR VIVIAN
TELEPHONE COMPANY

Docket No. TC02-054

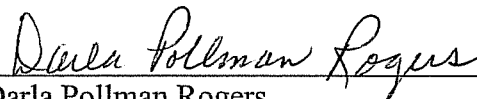
NOTICE OF APPEARANCE AND
REQUEST FOR SERVICE

NOTICE OF APPEARANCE AND
REQUEST FOR SERVICE OF DOCUMENTS

NOTICE IS HEREBY GIVEN that Darla Pollman Rogers, of Meyer & Rogers, P. O. Box 1117, Pierre, South Dakota 57501, hereby appears on behalf of VIVIAN TELEPHONE COMPANY in the above-entitled docket for all purposes allowed by the rules.

You are requested to serve copies of any and all documents filed in said docket on the undersigned.

DATED this 26th day of August, 2002.



Darla Pollman Rogers

Meyer & Rogers

P. O. Box 1117

Pierre, South Dakota 57501

Attorney for VIVIAN TELEPHONE

KENNETH E. BARKER¹

MICHAEL A. WILSON¹

MICHAEL P. REYNOLDS²

JOHN W. BURKE³

JEFFERY D. COLLINS

BARKER WILSON REYNOLDS & BURKE
LAWYERS

www.courtroomcounselors.com

REPLY TO: BELLE FOURCHE OFFICE

September 4, 2002

4200 BEACH DRIVE
P.O. Box 9335
RAPID CITY, SD 57709-9335
605.718.8000 • FAX: 605.718.8010

211 ZINNIA STREET
P.O. Box 100
BELLE FOURCHE, SD 57717-0100
605.723.8000 • FAX: 605.723.8010

RECEIVED

SEP 06 2002

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

Debra Elofson
Executive Director
Public Utilities Commission
State Capitol
500 East Capitol
Pierre, SD 57501

Re: S&S Communciations' Request for Access to Confidential Information

Dear Debra:

Enclosed please find the original and ten copies of each of *S&S Communications' Request for Access to Confidential Information* regarding the following for filing in the above-referenced matter.

1. In the Matter of the Establishment of Switched Access Revenue Requirement for Baltic Telecom Cooperative - TC02-071;
2. In the Matter of the Establishment of Switched Access Revenue Requirement for Beresford Municipal Telephone Company - TC02-080;
3. In the Matter of the Establishment of Switched Access Revenue Requirement for Bridgewater-Canistota Independent Telephone Company - TC02-078;
4. In the Matter of the Establishment of Switched Access Revenue Requirement for Brookings Municipal Telephone Company- TC02-076;
5. In the Matter of the Establishment of Switched Access Revenue Requirement for East Plains Telecom, Inc. - TC02-072;
6. In the Matter of the Establishment of Switched Access Revenue Requirement for Fort Randall Telephone Company and Mt. Rushmore Telephone Company - TC02-086;
7. In the Matter of the Establishment of Switched Access Revenue Requirement for Interstate Telecommunication Cooperative, Inc. - TC02-053;
8. In the Matter of the Establishment of Switched Access Revenue Requirement for Kennebec Telephone Company - TC02-079;
9. In the Matter of the Establishment of Switched Access Revenue Requirement for Local Exchange Carriers Association - TC02-090;
10. In the Matter of the Establishment of Switched Access Revenue Requirement for McCook Cooperative Telephone Company - TC02-068;
11. In the Matter of the Establishment of Switched Access Revenue Requirement for Midstate Communications, Inc. - TC02-067;

12. In the Matter of the Establishment of Switched Access Revenue Requirement for Sanborn Telephone Cooperative and SANCOM, Inc. - TC02-073;
13. In the Matter of the Establishment of Switched Access Revenue Requirement for Sioux Valley Telephone Company - TC02-058;
14. In the Matter of the Establishment of Switched Access Revenue Requirement for South Dakota Network, L.L.C. - TC02-091;
15. In the Matter of the Establishment of Switched Access Revenue Requirement for Splitrock Properties, Inc. - TC02-065;
16. In the Matter of the Establishment of Switched Access Revenue Requirement for Splitrock Telecom Cooperative, Inc. - TC02-066;
17. In the Matter of the Establishment of Switched Access Revenue Requirement for Sully Buttes Telephone Cooperative, Inc. - TC02-064;
18. In the Matter of the Establishment of Switched Access Revenue Requirement for Tri-County Telcom, Inc. - TC02-089;
19. In the Matter of the Establishment of Switched Access Revenue Requirement for Union Telephone Company - TC02-077;
20. In the Matter of the Establishment of Switched Access Revenue Requirement for Valley Telecommunications Cooperative Association - TC02-074;
21. In the Matter of the Establishment of Switched Access Revenue Requirement for Vivian Telephone Company - TC02-054;
22. In the Matter of the Establishment of Switched Access Revenue Requirement for West River Cooperative Telephone Company - TC02-052.

By copies of this letter, copies of the same are being served upon the opposing parties via first class mail.

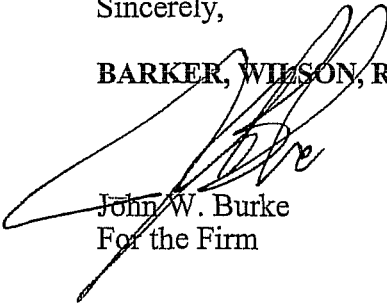
By this letter, I would also request that I be advised that if any of the above entities did not request confidential treatment of their submissions as required by A.R.S.D. 20:10:01:41.

If you have any questions, please feel free to give me a call at any time.

Best regards.

Sincerely,

BARKER, WILSON, REYNOLDS & BURKE, L.L.P.



John W. Burke
For the Firm

JWB/bb

Enclosures

cc: S&S Communications
Darla Pollman Rogers
Michael Bradley (Fort Randall documents only)
Richard Helsper (Brookings documents only)

RECEIVED

SEP 06 2002

SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

*BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA*

TC02-054

**IN THE MATTER OF THE ESTABLISHMENT OF
SWITCHED ACCESS REVENUE REQUIREMENT
FOR VIVIAN TELEPHONE COMPANY**

**S&S COMMUNICATIONS'
REQUEST FOR ACCESS
TO CONFIDENTIAL
INFORMATION**

COMES NOW S&S Communications, by and through its attorney, John W. Burke, and,
in accordance with A.R.S.D. 20:10:01:43, hereby requests access to confidential information.

This request is based upon the following.

1. The South Dakota Public Utilities Commission granted S&S Communications' request to intervene in the above-captioned matter.

2. On July 26, 2002, S&S Communications served Intervenor's Discovery Requests, which included requests for the following:

REQUEST NO. 1: Please provide copies, as well as an electronic version of, any and all documents that you submitted and/or provided to the South Dakota Public Utilities Commission in connection with this matter, including, but not limited to, any switched access cost study(ies).

REQUEST NO. 2: Please provide copies, as well as an electronic version of, any and all documents that support and/or provide foundation for, any switched access cost study that you submitted and/or provided to the South Dakota Public Utilities Commission in connection with this matter.

REQUEST NO. 3: Please provide copies, as well as an electronic version of, any and all documents that you submitted and/or provided to the South Dakota Public Utilities Commission in response to any and all data requests issued by the South Dakota Public Utilities Commission subsequent to the commencement of this matter.

3. Thirty-one days after the above-referenced Requests had been served, Vivian Telephone Company responded to the above Requests as follows:

(Response to REQUEST NO. 1):

Vivian objects to this Request. Reasons for Objection: Vivian objects to providing the requested information to Intervenor at this time because said information has been submitted to the Commission as proprietary in nature and constituting trade secrets of the company, pursuant to the Commission's confidentiality rules. Accordingly, said information is not subject to discovery outside of the procedures set forth in said rules.

(Response to REQUEST NO. 2):

Vivian objects to this request. Reasons for Objection: (1) The request is overly broad, vague, and production as requested would be unduly burdensome and work a hardship on Vivian; (2) the information requested goes beyond what is of record in this docket; and (3) some or all of the documents that support the switched access cost study may be proprietary in nature and constitute trade secrets of Vivian, and there is no protective order in place to protect the proprietary nature of these documents. Prior to discovery of such information, the Commission's confidentiality rules would need to be followed.

(Response to REQUEST NO. 3):

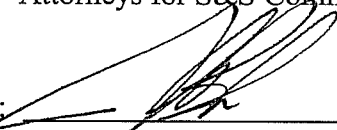
Vivian objects to this request. Reasons for Objection: Vivian objects to providing the requested information to Intervenor at this time because said information has been submitted to the Commission as proprietary in nature and constituting trade secrets of the company, pursuant to the Commission's confidentiality rules. Accordingly, said information is not subject to discovery outside of the procedures set forth in said rules.

4. Any increase of the rates charged for switched access services will directly and immediately affect the pecuniary interests of S&S Communications as it will naturally affect S&S Communications' operating expenses. However, without access to the above-described documents, S&S Communications cannot meaningfully participate in this important proceeding.

WHEREFORE, S&S Communications respectfully requests access to the above-described documents which are claimed to be confidential information.

Dated this 4th day of September, 2002.

BARKER, WILSON, REYNOLDS & BURKE, L.L.P.
Attorneys for S&S Communications

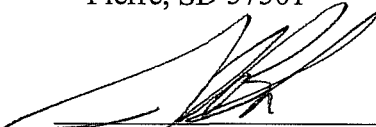
By:  _____

John W. Burke
117^{5th} Avenue
P.O. Box 100
Belle Fourche, SD 57717-0100
Tel: (605) 723-8000
Fax: (605) 723-8010

CERTIFICATE OF SERVICE

I, John W. Burke, hereby certify that on the 4th day of September, 2002, I caused a copy of the foregoing **S&S COMMUNICATIONS' REQUEST FOR ACCESS TO CONFIDENTIAL INFORMATION** to be served upon:

Darla Pollman Rogers
Meyer & Rogers
P.O. Box 1117
Pierre, SD 57501



John W. Burke



Eagandale Corporate Center, Suite 310
1380 Corporate Center Curve, Eagan, Minnesota 55121
phone: 651-452-2660, fax: 651-452-1909

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DEC 04 2002

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

December 2, 2002

Mr. Keith Senger
South Dakota Public Utilities Commission
State Capitol Building
500 East Capitol Avenue
Pierre, SD 57501-5070

Dear Keith:

Please find enclosed a revised 2001 switched access cost study for Vivian Telephone Company (TC02-054) which reflects the implementation of year-end 2001 traffic allocation factors. Also enclosed are the workpapers, which reflect the calculations of the actual factors.

On behalf of Vivian Telephone Company, and in accordance with rules ARSD 20:10:01:39 through 20:10:01:45 (1), John Staurulakis, Inc. requests confidentiality for any and all information provided to the South Dakota Public Service Commission pertaining to Docket TC02-054. All information in the current data has been labeled confidential and should be treated accordingly. We have also requested that any previous information provided to the South Dakota Public Service Commission associated with this filing receive confidential status as well.

In accordance with rule ARSD 20:10:01:41 (2)

It is requested that the aforementioned information maintain confidentiality status for a five-year time frame.

In accordance with rule ARSD 20:10:01:41 (3)

HEADQUARTERS:

6315 Seabrook Road, Seabrook, Maryland 20706
phone: 301-459-7590, fax: 301-577-5575
internet: www.jsitel.com, e-mail: jsi@jsitel.com

Echelon Building II, Suite 200
9430 Research Boulevard, Austin, Texas 78759
phone: 512-338-0473, fax: 512-346-0822

Brookside Court, Suite 135
4625 Alexander Drive, Alpharetta, Georgia 30022
phone: 770-569-2105, fax: 770-410-1608

547 South Oakview Lane
Bountiful, Utah 84010
phone: 801-294-4576, fax: 801-294-5124

The contact for the confidentiality request is as follows:

Gordon Dauchy
Staff Director-Revenue Requirements
John Staurulakis, Inc.
Suite 310
1380 Corporate Center Curve
Eagan, MN 55121
(651) 452-2660
Fax: (651) 452-1909

If you should have any questions regarding the information provided, please feel free to contact me at (651) 452-2660.

Sincerely,



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

GKD:ds
Enclosure
cc: Mr. George Strandell, Vivian Telephone Company
JSI, Maryland

CONFIDENTIAL

1



Eagandale Corporate Center, Suite 310
1380 Corporate Center Curve, Eagan, Minnesota 55121
phone: 651-452-2660, fax: 651-452-1909

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MAR 12 2003

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

March 10, 2003

Mr. Keith Senger
South Dakota Public Utilities Commission
State Capitol Building
500 East Capitol Avenue
Pierre, SD 57501-5070

Dear Keith:

Please find enclosed a revised 2001 Switched Access Cost Study for Vivian Telephone Company (TC02-054). The revision was made to incorporate changes in items, which were addressed in various data requests/questions that were received from staff with regards to the filing. The revised 2001 Switched Access Cost Study reflects the following changes:

1. The implementation of year-end 2001 traffic allocation factors (Note: a revision was previously provided to reflect this particular issue).
2. Cost study expenses—The original filing reflected a known and measurable adjustment of \$18,000 for expenses associated with the filing. Due to a tariff being filed in 2001 for Vivian Telephone Company, this adjustment has been changed to remove the full \$18,000. We have made another known and measurable adjustment to remove 2/3 (\$12,000) of the expense related to the study filed in 2001. Staff's proposal was to recover this particular expense over a three-year period with one-third of the amount included on Sheet V Line 231 (\$6,000) and one-half of the remaining balance to be included on Sheet V, Line 100 (\$6,000). The revised filing reflects the above-mentioned change.
3. Staff proposed moving \$14,822 in donations and memberships from Account 6722 and 6728 to Account 7370. This issue was agreed upon and the revised filing reflects this change.
4. Global Crossing uncollectibles—A known and measurable adjustment was made to reflect \$74,289 of Intrastate uncollectibles associated with the Global Crossing bankruptcy issue. The revision reflects only 70% of the \$74,289 (NECA is negotiating a .30 on the dollar agreement). One-third of the remaining 70% balance is reported on Sheet V Line 249 (\$17,334) and one-half of the remaining balance is included on Sheet V Line 100 (\$17,334).
5. Known and measurable changes—The original filing included budgeted amounts that were going to be placed in service. Staff proposal was to use actual amounts for projects that were placed in service in 2002. We have adjusted the investments and depreciation that correspond to these actual amounts. The revised filing reflects these changes.

HEADQUARTERS:

6315 Seabrook Road, Seabrook, Maryland 20706
phone: 301-459-7590, fax: 301-577-5575
internet: www.jsitel.com, e-mail: jsi@jsitel.com

Echelon Building II, Suite 200
9430 Research Boulevard, Austin, Texas 78759
phone: 512-338-0473, fax: 512-346-0822

Brookside Court, Suite 135
4625 Alexander Drive, Alpharetta, Georgia 30022
phone: 770-569-2105, fax: 770-410-1608

547 South Oakview Lane
Bountiful, Utah 84010
phone: 801-294-4576, fax: 801-294-5124

6. FRRPA Expenses—The original filing reflected estimated FRRPA expenses for 2002. Staff proposal was to use actual amounts paid in 2002. This issue was agreed upon and the revised filing reflects this change.

On behalf of Vivian Telephone Company, and in accordance with rules ARSD 20:10:01:39 through 20:10:01:45 (1), John Staurulakis, Inc. requests confidentiality for any and all information provided to the South Dakota Public Service Commission pertaining to Docket TC02-054. All information in the current data has been labeled confidential and should be treated accordingly. We have also requested that any previous information provided to the South Dakota Public Service Commission associated with this filing receive confidential status as well.

In accordance with rule ARSD 20:10:01:41 (2)

It is requested that the aforementioned information maintain confidentiality status for a five-year time frame.

In accordance with rule ARSD 20:10:01:41 (3)

The contact for the confidentiality request is as follows:

Gordon Dauchy
Staff Director-Revenue Requirements
John Staurulakis, Inc.
Suite 310
1380 Corporate Center Curve
Eagan, MN 55121
(651) 452-2660
Fax: (651) 452-1909

If you should have any questions regarding the information provided, please feel free to contact me at (651) 452-2660.

Sincerely,



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

GKD:ds
Enclosure
cc: Mr. George Strandell, Vivian Telephone Company
JSI, Maryland

CONFIDENTIAL

2

LAW OFFICES
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www.riterlaw.com

RECEIVED

JUL 11 2003

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

OF COUNSEL:
Brian B. Meyer
Robert D. Hofer

TELEPHONE
605-224-5825
605-224-7889
FAX
605-224-7102

E.D. MAYER
ROBERT C. RITER, Jr.
DARLA POLLMAN ROGERS
JERRY L. WATTIER
JOHN L. BROWN

July 11, 2003

Pam Bonrud
Public Utilities Commission
500 East Capitol Avenue
Pierre, South Dakota 57501

Re: Docket Number TC02-054

Dear Pam:

You will find enclosed herein the original and ten copies of the MOTION TO DISMISS INTERVENOR AND MOTION FOR EXTENSION OF TIME for filing in the above-named 2001 cost study docket in which S&S Communications intervened.

Sincerely yours,



Darla Pollman Rogers
Attorney at Law

DPR/ph

Enclosures

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BEFORE THE PUBLIC UTILITIES COMMISSION

JUL 11 2003

OF THE STATE OF SOUTH DAKOTA

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

IN THE MATTER OF THE ESTABLISH-
MENT OF SWITCHED ACCESS REVE-
NUE REQUIREMENT FOR VIVIAN
TELEPHONE COMPANY

Docket No. TC02-054
MOTION TO DISMISS AND MOTION
FOR EXTENSION
OF TIME TO RESPOND TO
SECOND DISCOVERY REQUEST

VIVIAN TELEPHONE COMPANY (Company), through undersigned counsel, respectfully requests the Public Utilities Commission (Commission) to dismiss S&S Communications (S&S) as Intervenor in this proceeding, pursuant to ARSD 20:10:01:15.05, based on the reasons stated herein. Pending a hearing and ruling on the Motion to Dismiss, Company further requests an Extension of Time to Respond to Intervenor's Second Discovery Request, dated June 12, 2003.

A. Background

On or about June 18, 2002, Company filed its 2001 Intrastate Switched Access Cost Study for approval by the Commission. S&S petitioned to intervene in said docket on July 5, 2002, and S&S was granted intervention by the Commission on July 26, 2002.

In an ancillary proceeding, the Commission Staff opened a separate docket against S&S (TC02-166) that began as a Motion for an Order to Show Cause why S&S should not be found in violation of the Order Granting Certificate of Authority. This docket was commenced on September 27, 2002, and was followed by a series of additional motions from Staff and hearings in front of the Commission. On July 2, 2003, the Commission revoked S&S's Certificate of Authority to provide telecommunications services in South Dakota.

B. Argument for Dismissal of Petition to Intervene

The rules governing intervention are found in ARSD 20:10:01:15.02-05. ARSD 20:10:01:15.02 allows a person who is not an original party to a proceeding to petition to intervene if said person is one “who claims an interest in a pending proceeding.” The petition itself must “set out clearly and concisely the facts supporting the petitioner’s alleged interest in the proceeding,” as well as the position of the petitioner, to the extent known. (ARSD 20:10:01:15.03). The Commission is granted some discretion in acting upon a petition to intervene:

A petition to intervene shall be granted by the commission if the petitioner shows that the petitioner is specifically deemed by statute to be interested in the matter involved, that the petitioner is specifically declared by statute to be an interested party to the proceeding, or that by the outcome of the proceeding the petitioner will be bound and affected either favorably or adversely with respect to an interest peculiar to the petitioner as distinguished from an interest common to the public or the taxpayers in general. ARSD 20:10:01:15.05.

Thus, overall, while intervention is generally liberally granted by the Commission, the rules do require a showing of a peculiar interest in the outcome of the proceeding, in absence of a statutorily granted right of intervention.

S&S filed its Motions to Intervene in all of the Local Exchange Carriers’ (LEC) dockets in July of 2002. S&S did not point to any statutorily granted right to intervention, so the first part of ARSD 20:10:01:15.05 is inapplicable. S&S alleged that as a switch-based interexchange carrier, it must purchase certain switched access services from the LECs. As a purchaser of switched access services, S&S claimed that “any increase in the rates of such services will directly and immediately affect the pecuniary interests of S&S ... as it will naturally affect S&S[’s] ... operating expenses.” (S&S Petition to Intervene). S&S noted some general concerns with regard to ineligible costs being included as recoverable costs, and also that the Commission’s decision in the cost

study dockets would “affect the customers of switched access services in general.” (S&S Petition to Intervene).

In early August of 2002, the Commission “found that S&S’s Petition(s) to Intervene was timely filed and demonstrates good cause to grant intervention,” and entered an Order to that effect in each of the LECs’ cost study dockets.

At the time the Petitions were filed by S&S and the Orders granted by the Commission were entered, the facts and application of the rules no doubt supported S&S’s intervention. Since that time, however, the facts have changed. As a result of the Commission’s Order of July 2, 2003, revoking S&S’s Certificate of Authority, S&S no longer has any pecuniary interest in the outcome of the cost study dockets. The change of facts is apparent:

1. S&S is no longer a switch-based interexchange carrier, and S&S no longer provides intrastate and interstate message telecommunications services to its subscribers.
2. S&S no longer purchases switched access services from LECs.
3. Because S&S no longer purchases switched access services from LECs, any increase in rates will not have any effect on S&S’s pecuniary interests or on its operating expenses.

Therefore, S&S can no longer demonstrate that “by the outcome of the proceeding [it] will be bound and affected either favorably or adversely with respect to an interest peculiar to the petitioner . . . ” (ARSD 20:10:01:15.05). S&S will not be affected by the outcome of the cost study dockets at all, as it is no longer in business.

S&S’s general allegation of interest based upon the “important and complex issues” that arise in tariff filing is insufficient to establish the level of interest re-

quired under the rules to grant and maintain intervenor status, nor is S&S's claimed interest based on the direct and immediate effect of switched access services on customers in general sufficient to sustain intervenor status. In fact, ARSD 20:10:01:15.05 states that to grant intervention to a petitioner, the petitioning party must demonstrate a peculiar interest that is distinguishable "from an interest common to the public or to the taxpayers in general."

In addition, S&S's intervention in this docket has not promoted a timely hearing and disposition of this case by the Commission. By way of example, the Commission Staff has requested S&S to provide a list of specific issues it will raise at the hearing. The purpose of Staff's request was to determine the amount of time to set aside for a hearing. To date, however, S&S has not responded to Staff's request, so a final hearing date has still not been scheduled. Instead of providing information and identifying specific issues to the Commission that will aid the Commission in its decision making process, S&S has continued to request information from companies without any stated purpose.

Because S&S can no longer demonstrate that it has an interest in the cost study docket, and because S&S's intervention has failed to facilitate the Commission's decision making role, S&S should be dismissed as an intervenor in this docket.

C. Argument for Extension of Time

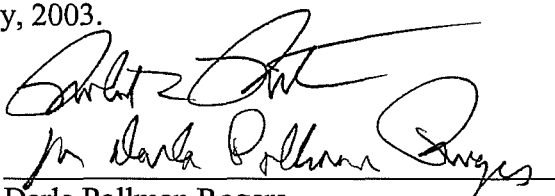
Prior to the hearings on June 30, 2003, and July 2, 2003, that culminated in the Commission revoking S&S's Certificate of Authority, S&S served Second Discovery Requests upon Company. The Discovery Requests are dated June 12, 2003, and under the rules of civil procedure, responses are due within thirty days.

Since the service of the Second Discovery Requests, S&S's Certificate of Authority was revoked, which is the reason for Company's Motion to Dismiss. In the

event the Commission grants Company's Motion, responses to the Discovery Requests would not be necessary. Therefore, Company requests that the Commission extend the time to respond to the Second Discovery Requests. If the Motion to Dismiss is denied, Company requests thirty days from the date of the Commission's ruling in which to respond to the Discovery Requests.

WHEREFORE, Company respectfully moves the Commission to dismiss S&S as an Intervenor and party in this docket, and to grant an extension of time to respond to discovery.

Dated this eleventh day of July, 2003.

A handwritten signature in black ink, appearing to read "Darla Pollman Rogers", written over a horizontal line.

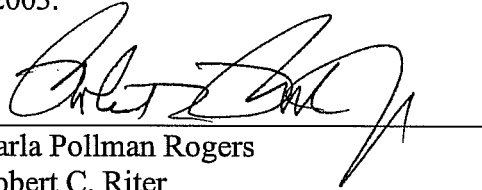
Darla Pollman Rogers
Robert C. Riter
Riter, Rogers, Wattier & Brown
P. O. Box 280
Pierre, South Dakota 57501
Telephone (605) 224-7889
Attorney for Company

CERTIFICATE OF SERVICE

The undersigned hereby certifies that she served a copy of the foregoing **MOTION** upon the person herein next designated, on the date below shown, by depositing a copy thereof in the United States mail at Pierre, South Dakota, postage prepaid, in an envelope addressed to said addressee, to-wit:

John W. Burke
Barker, Wilson, Reynolds & Burke, LLP
P. O. Box 100
Belle Fourche, South Dakota 57717-0100

Dated this eleventh day of July, 2003.



Darla Pollman Rogers
Robert C. Riter
Riter, Rogers, Wattier & Brown
P. O. Box 280
Pierre, South Dakota 57501
Telephone (605) 224-7889
Attorney for Company

BARKER WILSON REYNOLDS & BURKE
L A W Y E R S

KENNETH E. BARKER*
MICHAEL A. WILSON*
MICHAEL P. REYNOLDS**
JOHN W. BURKE***
JEFFERY D. COLLINS

www.bwrbl.com

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BELLE FOURCHE, SD 57717-0100
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REPLY TO: BELLE FOURCHE OFFICE

July 22, 2003

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JUL 24 2003

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

Debra Elofson
Executive Director
Public Utilities Commission
State Capitol
500 East Capitol
Pierre, SD 57501

Re: Intervenor's Brief in Resistance to Motion to Dismiss and Motion for Extension of Time

Dear Debra:

Enclosed please find the originals and ten copies of each of **Intervenor's Brief in Resistance to Motion to Dismiss and for Extension of Time** for filing in the following matters:

TC02-071 Baltic Telecom Cooperative
TC02-080 Beresford Municipal Telephone Company
TC02-078 Bridgewater-Canistota Independent Telephone Company
TC02-076 Brookings Municipal Telephone Company
TC02-087 DTG Community Telephone
TC02-072 East Plains Telecom, Inc.
TC02-053 Interstate Telecommunication Cooperative, Inc.
TC02-079 Kennebec Telephone Company
TC02-090 Local Exchange Carriers Association
TC02-068 McCook Cooperative Telephone Company
TC02-067 Midstate Communications, Inc.
TC02-088 Roberts County Telephone Cooperative Association and RC Communications, Inc.
TC02-073 Sanborn Telephone Cooperative and SANCOM, Inc.
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TC02-091 South Dakota Network, L.L.C.
TC02-065 Splitrock Properties, Inc.
TC02-066 Splitrock Telecom Cooperative, Inc.
TC02-064 Sully Buttes Telephone Cooperative, Inc.
TC02-089 Tri-County Telcom, Inc.
TC02-074 Valley Telecommunications Cooperative Association
TC02-054 Vivian Telephone Company
TC02-052 West River Cooperative Telephone Company

Debra Elofson
July 22, 2003
Page 2

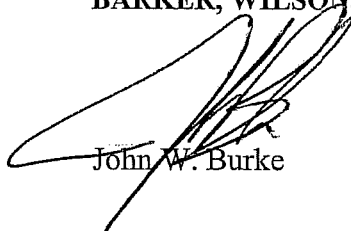
By copy of this letter, copies of the same are being served upon counsel for the opposing Petitioner via facsimile and first class mail.

If you have any questions, please feel free to give me a call at any time.

Best regards.

Sincerely,

BARKER, WILSON, REYNOLDS & BURKE, L.L.P.

A handwritten signature in black ink, appearing to read "John W. Burke", is written over the typed name. The signature is stylized and somewhat cursive.

John W. Burke

JWB/bb

Enclosures

cc: S&S Communications
Darla Rogers

RECEIVED

JUL 24 2003

**BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA**

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

)
)
)
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TC02-054

**IN THE MATTER OF THE ESTABLISHMENT OF
SWITCHED ACCESS REVENUE REQUIREMENT
FOR VIVIAN TELEPHONE COMPANY**

**INTERVENOR'S BRIEF IN
RESISTANCE TO MOTION
TO DISMISS AND MOTION
FOR EXTENSION OF TIME**

COMES NOW the Intervenor, S&S Communications, by and through its attorneys of record, Barker, Wilson, Reynolds & Burke, L.L.P., and hereby submits the following in resistance to Petitioner's Motion to Dismiss and Motion for Extension of Time to Respond to Second Discovery Requests.

ARGUMENT AND AUTHORITIES

I. PETITIONER'S MOTION TO DISMISS SHOULD BE DENIED.

Petitioner contends that S&S Communications should be dismissed as an Intervenor in this matter. In its words, "[b]ecause S&S no longer purchases switched access services from LECs, any increase in rates will not have any effect on S&S's pecuniary interest or on its operating expenses." Disappointingly, in an unwarranted personal attack, Petitioner adds that "S&S's intervention in this docket has not promoted a timely hearing and disposition of this case by the Commission." Petitioner's Motion to Dismiss at 4. Given Petitioner's comment, before addressing Petitioner's Motion to Dismiss on the merits, a review of the parties' respective efforts to "promote[] a timely hearing and disposition of this case by the Commission" is warranted.

A. S&S Communications has worked toward the timely hearing and disposition of this matter.

In June of 2002, Petitioner filed its 2001 Intrastate Switched Access Cost Study for

approval by this Commission. Thereafter, S&S Communications filed S&S Communications' Petition to Intervene. S&S Communications' Petition to Intervene was granted.

On July 26, 2002, S&S Communications served Intervenor's Discovery Requests. On August 26, 2002, *thirty days* after Intervenor's Discovery Requests had been served, Petitioner served its Response to Intervenor's Discovery Requests in which Petitioner objected to each and every one of the Requests for Production. Because Petitioner did nothing more than object to the discovery requests, Petitioner's Response could have been served immediately thereby saving the parties and the Commission thirty days in this process. Instead, Petitioner waited the full thirty days to produce nothing.

On September 4, 2002, just over one week after receiving Petitioner's "responses" to Intervenor's Discovery Requests, S&S Communications served S&S Communications' Request for Access to Confidential Information.

After hearing very little from counsel for Petitioner over the next two months, on November 15, 2002, counsel for S&S Communications mailed counsel for Petitioner a letter stating as follows:

As you know, during the first week of September 2002, I served numerous Requests for Access to Confidential Information. Over the next two months, I heard very little from you in this regard until recently, when you stated in an e-mail that your clients might be willing to disclose this information if it was only reviewed by S&S Communications' expert, Porter Childers. I am writing to simply state that my patience is at an end, and that, therefore, if you do not advise me that this information can be reviewed by Mr. Childers by 12 p.m. on Monday, I will take immediate action, which may or may not include renewed Requests for Access to Confidential Information.

See Attachment A (copy of letter from Burke to Rogers dated November 15, 2002) (emphasis added). This letter prompted a response and, after some discussion, counsel for S&S Communications received a draft of a Protective Agreement on December 5, 2002.

Approximately eight days later, on December 13, 2002, counsel for S&S Communications faxed a copy of a revised Protective Agreement to counsel for Petitioner “with various modifications.” See Attachment B (copy of letter from Burke to Rogers dated December 13, 2002). Counsel for Petitioner faxed another revised Protective Agreement to counsel for S&S Communications on December 18, 2002.

On December 31, 2002, counsel for S&S Communications faxed yet another revised Protective Agreement to counsel for Petitioner. See Attachment C (copy of letter from Burke to Rogers dated December 31, 2002). After counsel for S&S Communications did not hear from counsel for Petitioner during the two weeks that followed, counsel for S&S Communications wrote a letter to counsel for Petitioner stating as follows:

A couple of days ago I called your office and was informed that you would call me back in a few minutes. I did not hear from you later that day, nor did I hear from you yesterday. As a result, I called again yesterday and left another message. In the meantime, we have received an e-mail from Karen Cremer at the Public Utilities Commission indicating that they would like to move forward with these dockets. For that reason, and because I believe that you have had plenty of time to review the language in the Protective Agreement, I would like to know whether you intend to sign the Protective Agreement by 5 p.m. MST today. If I do not hear from you in this regard, I will contact Ms. Cremer on Monday morning and ask that she set a hearing.

While I appreciate that you may be busy, I am sure that you can understand why I do not risk S&S Communications’ meaningful participation in these dockets simply because your clients are struggling with the language of a Protective Agreement concerning documents which we are clearly entitled to.

See Attachment D (copy of letter from Burke to Rogers dated January 17, 2003) (emphasis added).

Approximately three days later, on January 20, 2003, counsel for S&S Communications received a facsimile from counsel for Petitioner accompanied by another draft of the Protective Agreement. After further discussions, on February 3, 2003, counsel for S&S Communications

received yet another proposed Protective Agreement from counsel for Petitioner. Within a matter of days, the parties agreed to a Protective Agreement and it was circulated for the appropriate signatures. Approximately six weeks later, during the first week of April, 2003, a number of the “cost studies” were mailed to S&S Communications’ expert, Porter Childers.

After his initial review of the cost studies, Porter Childers related that additional information was needed to permit a meaningful consideration as to whether an increase of South Dakota’s already high switched access rates is appropriate. On June 12, 2003, S&S Communications served Intervenor’s Second Discovery Requests. To date, Petitioner has not responded to these requests. Instead, like before, Petitioner waited twenty-nine days and then served the present Motion for Extension of Time to Respond to Second Discovery Request.

Given the preceding, S&S Communications would submit that it has been Petitioner, and not S&S Communications, that “has not promoted a timely hearing and disposition of this case by the Commission.” Petitioner’s Motion to Dismiss at 4.¹

B. S&S Communications should not lose its intervenor status.

Though it fails to cite a single case in support of its argument, Petitioner contends that S&S Communications should be dismissed as an intervenor in this matter. According to Petitioner, “S&S can no longer demonstrate that ‘by the outcome of the preceding [it] will be bound and affected either favorably or adversely with respect to an interest peculiar to the petitioner’” Petitioner’s Motion to Dismiss at 3. S&S Communications should not lose its

¹ Petitioner submits that S&S Communications has not responded to Staff’s request for a list of specific issues. Petitioner’s Motion to Dismiss at 4. Petitioner’s representation is inaccurate and misleading. Staff did ask counsel for S&S Communications for an issues matrix. Thereafter, counsel for S&S Communications contacted Staff and informed it that until it had obtained the additional information requested from Petitioner—information needed by S&S Communications’ expert, Porter Childers—that it would be unable to provide an issues matrix.

intervenor status.

First, once this Commission granted S&S Communications status as an intervenor in this matter, it became “a party to the proceeding.” ARSD 20:10:01:15.05. Accord 7C C. Wright & A. Miller, *Federal Practice and Procedure* § 1920 (1985); Schneider v. Dumberton Developers, Inc., 767 F2d 1007, 1017 (CADC 1985) (“When a party intervenes, it becomes a full participant in the lawsuit and is treated just as if it were an original party.”). By rule, “[a]s a party,” S&S Communications became “entitled . . . to all . . . rights granted to parties by statute.” ARSD 20:10:01:15.05. Parties cannot be summarily dismissed from a matter. See SDCL 15-6-12(b) (motion to dismiss (1) for lack of jurisdiction over the subject matter; (2) for lack of jurisdiction over the person; (3) due to insufficiency of process; (4) due to insufficiency of service of process; (5) for failure to state a claim upon which relief can be granted; (6) for failure to join a party under § 15-6-19); SDCL 15-6-12(c) (motion for judgment on the pleadings); SDCL 15-6-41(b) (motion for involuntary dismissal); SDCL 15-6-56 (motion for summary judgment). Thus, as a party, S&S Communications cannot be summarily dismissed from this proceeding.

Second, the Commission should not overlook the fact that Petitioner will not in any way be prejudiced by S&S Communications’ continued participation in this proceeding. If Petitioner’s cost studies support the rates they seek to implement, and Petitioner has nothing to hide, it should, frankly, be indifferent to S&S Communications’ continued participation.

Third, S&S Communications’ continued participation will aid the Commission in obtaining its ultimate objective of switched access rates that are fair to Petitioner, interexchange carriers, and the citizens of South Dakota. If Petitioner shares this objective—which it should—how can it *reasonably* maintain that S&S Communications should not be allowed to

continue to participate and assist the Commission.²

II. PETITIONER'S MOTION FOR EXTENSION SHOULD BE DENIED.


As noted earlier, after his initial review of the cost studies, S&S Communications' expert, Porter Childers, indicated that additional information was needed to analyze whether an increase of South Dakota's already high switched access rates was appropriate. S&S Communications served Intervenor's Second Discovery Requests on June 12, 2003. Although Petitioner agrees that its "responses are due within thirty days," it seeks an extension because "[i]n the event the Commission grants Company's Motion, responses to the Discovery Requests would not be necessary." Petitioner's Motion to Dismiss at 4-5. Petitioner's Motion should be denied.

Petitioner's Motion is nothing more than a transparent attempt to further delay inquiry into the basis for the switched access rates it seeks to charge. It is worth noting that as of the day S&S Communications' Certificate of Authority was revoked (July 3, 2003)—the event which serves as the basis for Petitioner's Motion—Petitioner had had Intervenor's Second Discovery Requests for approximately twenty days. Because Petitioner only had thirty days to respond to Intervenor's Discovery Requests, Petitioner should have had a substantial portion of the documents already gathered and therefore should have at least produced the documents it had already gathered. There is no good faith reason why Petitioner had not already produced at least what it had gathered by July 3. S&S Communications' expert could be reviewing such documents right now. Petitioner's Motion directly contradicts the promotion of the "timely hearing and disposition of this case by the Commission." Petitioner's Motion to Dismiss at 4.

² In addition, Petitioner will no doubt seek retroactive recovery of the increased switched access rates from interexchange carriers, including S&S Communications. In that case, Petitioner will be seeking additional funds from S&S Communications and, as a result, the Commission's decision will directly and immediately affect the pecuniary interests of S&S Communications.

Dated this 22nd day of July, 2003.

BARKER, WILSON, REYNOLDS & BURKE, L.L.P.
Attorneys for S&S Communications


By: 

John W. Burke
211 Zinnia Street
P.O. Box 100
Belle Fourche, SD 57717-0100
Tel: (605) 723-8000
Fax: (605) 723-8010

CERTIFICATE OF SERVICE

I, John W. Burke, hereby certify that on the 22nd day of July, 2003, I caused a copy of the foregoing **INTERVENOR'S BRIEF IN RESISTANCE TO MOTION TO DISMISS AND MOTION FOR EXTENSION OF TIME** to be served upon the following via facsimile and first class mail:

Darla Pollman Rogers
Riter, Rogers, Wattier & Brown
P.O. Box 280
Pierre, SD 57501



John W. Burke

BARKER WILSON REYNOLDS & BURKE
LAWYERS

KENNETH E. BARKER'

MICHAEL A. WILSON'

MICHAEL P. REYNOLDS''

JOHN W. BURKE'''

JEFFERY D. COLLINS

www.courtroomcounselors.com

4200 BEACH DRIVE
P.O. Box 9335
RAPID CITY, SD 57709-9335
605.718.8000 • FAX: 605.718.8010

211 ZINNIA STREET
P.O. Box 100
BELLE FOURCHE, SD 57717-0100
605.723.8000 • FAX: 605.723.8010

REPLY TO: BELLE FOURCHE OFFICE

November 15, 2002

VIA FACSIMILE AND FIRST CLASS MAIL

Darla Rogers
Meyer & Rogers
P.O. Box 1117
Pierre, SD 57501

Re: S&S Communications/RLECs

Dear Ms. Rogers:

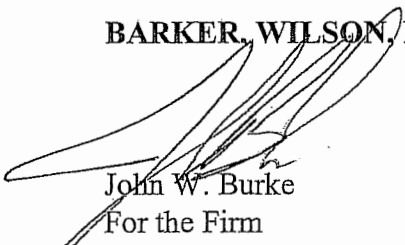
As you know, during the first week of September 2002, I served numerous Requests for Access to Confidential Information. Over the next two months, I heard very little from you in this regard until recently, when you stated in an e-mail that your clients might be willing to disclose this information if it was only reviewed by S&S Communications' expert, Porter Childers. I am writing to simply state that my patience is at an end, and that, therefore, if you do not advise me that this information can be reviewed by Mr. Childers by 12 p.m. on Monday, I will take immediate action, which may or may not include renewed Requests for Access to Confidential Information.

I look forward to hearing from you in this regard. If you have any questions, please feel free to give me a call at any time.

Best regards.

Sincerely,

BARKER, WILSON, REYNOLDS & BURKE, L.L.P.


John W. Burke
For the Firm

JWB/bb

cc: S&S Communications

Attachment
A

BARKER WILSON REYNOLDS & BURKE
L A W Y E R S

4200 BEACH DRIVE
P.O. BOX 9335
RAPID CITY, SD 57709-9335
605.718.8000 ♦ FAX: 605.718.8010

211 ZINNIA STREET
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BELLE FOURCHE, SD 57717-0100
605.723.8000 ♦ FAX: 605.723.8010

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REPLY TO: BELLE FOURCHE OFFICE

December 13, 2002

VIA FACSIMILE AND FIRST CLASS MAIL

Darla Rogers
Meyer & Rogers
P.O. Box 1117
Pierre, SD 57501

Re: S&S Communications/RLECs

Dear Darla:

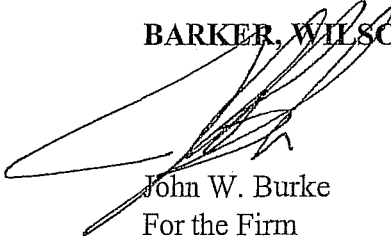
Enclosed please find a copy of the proposed Protective Agreement you faxed to me earlier this week with various modifications. I would sincerely appreciate it if you would review these modifications and let me know on Monday whether they are acceptable to you.

I look forward to hearing from you in this regard. In the meantime, if you have any questions, please feel free to give me a call at any time.

Best regards.

Sincerely,

BARKER, WILSON, REYNOLDS & BURKE, L.L.P.


John W. Burke
For the Firm

JWB/bb
Enclosure

Attachment
B

BARKER WILSON REYNOLDS & BURKE
L A W Y E R S

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RAPID CITY, SD 57709-9335
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P.O. Box 100
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605.723.8000 ♦ FAX: 605.723.8010

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REPLY TO: BELLE FOURCHE OFFICE

December 31, 2002

VIA FACSIMILE AND FIRST CLASS MAIL

Darla Rogers
Meyer & Rogers
P.O. Box 1117
Pierre, SD 57501

Re: Protective Agreement

Dear Darla:

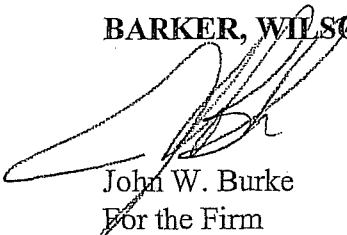
I am in receipt of your facsimile dated December 18, 2002, as well as the accompanying revised draft of the Protective Agreement. After reviewing the Protective Agreement, and given the number of changes that have been made, I took the liberty of revising the Protective Agreement. I am enclosing a draft for your review. In my opinion, it protects the interests of both your clients and S&S Communications.

I look forward to hearing from you in this regard. In the meantime, if you have any questions, please feel free to give me a call at any time.

Best regards.

Sincerely,

BARKER, WILSON, REYNOLDS & BURKE, L.L.P.


John W. Burke
For the Firm

JWB/bb
Enclosure

Attachment
C

BARKER WILSON REYNOLDS & BURKE
LAWYERS

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www.courtroomcounselors.com

KENNETH E. BARKER*

MICHAEL A. WILSON†

MICHAEL P. REYNOLDS**

JOHN W. BURKE***

JEFFERY D. COLLINS

REPLY TO: BELLE FOURCHE OFFICE

January 17, 2003

VIA FACSIMILE AND FIRST CLASS MAIL

Darla Rogers
Meyer & Rogers
P.O. Box 1117
Pierre, SD 57501

Re: S&S Communications v. RLEC's

Dear Darla:

A couple of days ago I called your office and was informed that you would call me back in a few minutes. I did not hear from you later that day, nor did I hear from you yesterday. As a result, I called again yesterday and left another message. In the meantime, we have received an e-mail from Karen Cremer at the Public Utilities Commission indicating that they would like to move forward with these dockets. For that reason, and because I believe that you have had plenty of time to review the language in the Protective Agreement, I would like to know whether you intend to sign the Protective Agreement by 5 p.m. MST today. If I do not hear from you in this regard, I will contact Ms. Cremer on Monday morning and ask that she set a hearing.

While I appreciate that you may be busy, I am sure that you can understand why I do not risk S&S Communications' meaningful participation in these dockets simply because your clients are struggling with the language of a Protective Agreement concerning documents which we are clearly entitled to.

I look forward to hearing from you in this regard. If you have any questions, please feel free to give me a call at any time.

Best regards.

Sincerely,

BARKER, WILSON, REYNOLDS & BURKE, L.L.P.


John W. Burke
For the Firm

JWB/bb

Attachment
D

**BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA**

IN THE MATTER OF THE ESTABLISHMENT)	NOTICE OF INTENT TO
OF SWITCHED ACCESS REVENUE)	CONSIDER MOTION AS ONE
REQUIREMENT FOR VIVIAN TELEPHONE)	FOR SUMMARY
COMPANY)	JUDGMENT; ORDER FOR
)	AND NOTICE OF HEARING;
)	ORDER EXTENDING TIME
		FOR RESPONSE
		TC02-054

On June 10, 2002, Vivian Telephone Company (Company) filed for approval by the Public Utilities Commission (Commission) its 2001 Intrastate Switched Access Cost Study.

On June 13, 2002, the Commission electronically transmitted notice of the filing and the intervention deadline of June 28, 2002, to interested individuals and entities. On June 28, 2002, the Commission received a Petition to Intervene from S&S Communications (S&S). At its regularly scheduled meeting of July 9, 2002, the Commission granted intervention to S&S.

On July 11, 2003, Company filed a Motion to Dismiss and Motion for Extension of Time to Respond to Second Discovery Request (Motions). On July 24, 2003, S&S filed a Brief in Resistance to Motion to Dismiss and Motion for Extension of Time.

The Commission scheduled the Motions for consideration at its regular meeting on August 4, 2003, and the Commission voted unanimously to serve notice on the parties that S&S's Motion to Dismiss will be considered at the Commission's next regularly scheduled meeting on August 19, 2003, at 1:30 p.m. CDT at the Ramada Inn in Aberdeen, South Dakota, alternatively as a motion for summary judgment or as a motion to dismiss. The Commission further voted unanimously to extend the time for Company's response to S&S's pending discovery requests until after decision on Company's Motion to Dismiss and the further order of the Commission.

After hearing and considering the briefs, arguments and factual representations of the parties at its August 4, 2003 meeting, the Commission finds and concludes that S&S has raised an issue as to whether a genuine issue of material fact exists as to whether S&S presently continues to have an interest in the subject matter of this proceeding that is sufficient under ARSD 20:10:01:15.05 to maintain its standing as an intervening party in the proceeding. The Commission further finds and concludes that the issue of whether a genuine issue of material fact exists should be determined before the Motion to Dismiss is decided. The Commission further finds and concludes that if a genuine issue of material fact as to S&S's present interest in the subject matter of this proceeding is presented, then the Commission should hold a preliminary factual hearing to resolve such issue of fact related to S&S's continuing standing to maintain intervenor party status.

The Commission therefore serves notice, in conformity with *Richards v. Lenz*, 539 N.W.2d 80 (S.D. 1995), that it will hold a hearing on August 19, 2003, at 1:30 p.m., at the Ramada Inn, 2727 6th Avenue S.E., Aberdeen, South Dakota, to consider Company's Motion to Dismiss as a motion for summary judgment under SDCL 1-26-18 and 15-6-56, for purposes of considering the issue of whether a genuine issue of material fact exists as to S&S's current interest in this proceeding. If a genuine issue of material fact is not presented, the Commission will determine the issue of whether S&S currently has a sufficient interest in the proceeding to maintain its status as an intervenor party as a question of law based upon the material facts as to which there is no genuine issue. On or

before August 15, 2003, S&S shall file and serve on the parties hereto any affidavit(s) or other proof it wishes to present to demonstrate that a genuine issue of material fact exists as to its present interest in the outcome of this proceeding. On or before August 18, 2003, Company shall file and serve any opposing affidavit(s) or other proofs.

The Commission further serves notice that if the Commission determines at the August 19, 2003 hearing that a genuine issue of material fact is presented as to S&S's current interest in the proceeding, that the Commission will thereupon at such time and place take evidence from S&S and other parties hereto on the issue of S&S's current interest in this proceeding.

The issue at the hearing will be whether by the outcome of the proceeding S&S will be bound and affected either favorably or adversely with respect to an interest peculiar to S&S as distinguished from an interest common to the public or to the taxpayers in general. The hearing will be an adversary proceeding conducted pursuant to SDCL Chapter 1-26. All parties have the right to be present and to be represented by an attorney. These rights and other due process rights may be forfeited if not exercised at the hearing. The Commission will consider all evidence and arguments presented at the hearing. To the extent allowed by law for appeals of interlocutory decisions, the Commission's decision may be appealed by the parties to the circuit court and the state Supreme Court as provided by law. It is therefore

ORDERED, that a hearing shall be held at the time and place and in the manner specified above, on the issue set forth above; and it is further

ORDERED, that S&S shall file and serve any affidavit(s) or other proof as to the above issue on or before August 15, 2003, and that Company shall file and serve any opposing affidavit(s) or other proof on or before August 18, 2003; and it is further

ORDERED, that the time for Company to respond to S&S's pending discovery requests is extended until after the Motion to Dismiss is decided and the further order of the Commission.

Pursuant to the Americans with Disabilities Act, this hearing is being held in a physically accessible location. Please contact the Public Utilities Commission at 1-800-332-1782 at least 48 hours prior to the hearing if you have special needs so arrangements can be made to accommodate you.

Dated at Pierre, South Dakota, this 8th day of August, 2003.

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 Kalbo</u>
Date:	<u>8/8/03</u>
(OFFICIAL SEAL)	

BY ORDER OF THE COMMISSION:

Robert K. Sahr
ROBERT K. SAHR, Chairman

Gary Hanson
GARY HANSON, Commissioner

BARKER WILSON REYNOLDS & BURKE
LAWYERS

KENNETH E. BARKER
MICHAEL A. WILSON
MICHAEL P. REYNOLDS
JOHN W. BURKE
JEFFERY D. COLLINS

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605.723.8000 • FAX: 605.723.8010

REPLY TO: BELLE FOURCHE OFFICE

August 14, 2003

VIA FACSIMILE ONLY

Ms. Pamela Bonrud
Executive Director
Public Utilities Commission
State Capitol
500 East Capitol
Pierre, SD 57501

Re: Affidavit of Les S. Sumption

Dear Ms. Bonrud:

I am writing to simply advise you that earlier today I mailed, via overnight delivery, an *Affidavit of Les S. Sumption* to be filed each of the below referenced dockets. I am enclosing a copy of one of the Affidavits for your reference.

- TC02-071 Baltic Telecom Cooperative
- TC02-080 Beresford Municipal Telephone Company
- TC02-078 Bridgewater-Canistota Independent Telephone Company
- TC02-076 Brookings Municipal Telephone Company
- TC-02-087 DTG Community Telephone
- TC-02-072 East Plains Telecom, Inc.
- TC02-053 Interstate Telecommunication Cooperative, Inc.
- TC02-079 Kennebec Telephone Company
- TC02-090 Local Exchange Carriers Association
- TC02-068 McCook Cooperative Telephone Company
- TC02-067 Midstate Communications, Inc.
- TC02-088 Roberts County Telephone Cooperative Association and RC Communications, Inc.
- TC02-073 Sanborn Telephone Cooperative and SANCOM, Inc.
- TC02-058 Sioux Falley Telephone Company
- TC02-091 South Dakota Network, L.L.C.
- TC02-065 Splitrock Properties, Inc.
- TC02-066 Splitrock Telecom Cooperative, Inc.
- TC02-064 Sully Buttes Telephone Cooperative, Inc.

Ms. Pamela Bonrud
Executive Director
August 14, 2003
Page 2

TC02-089 Tri-County Telcom, Inc.
TC02-077 Union Telephone Company
TC02-074 Valley Telecommunications Cooperative Association
TC02-054 Vivian Telephone Company
TC02-052 West River Cooperative Telephone Company

If you have any questions, please feel free to give me a call at any time.

Best regards.

Sincerely,

BARKER, WILSON, REYNOLDS & BURKE, LLP



John W. Burke

JWB/bb
Enclosure

**BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA**

**IN THE MATTER OF THE ESTABLISHMENT OF
SWITCHED ACCESS REVENUE REQUIREMENT**

) TC02-053; TC02-052; TC02-054;
) TC02-058; TC02-064; TC02-065;
) TC02-066; TC02-067; TC02-068;
) TC02-071; TC02-072; TC02-073;
) TC02-074; TC02-076; TC02-077;
) TC02-078; TC02-079; TC02-080;
) TC02-087; TC02-088; TC02-089;
) TC02-090; TC02-091
)

AFFIDAVIT OF LES S. SUMPTION

Les S. Sumption, being first duly sworn upon his oath, deposes and states as follows:

1. That I am one of the partners that owns and operates Intervenor S&S Communications.
2. That I make this Affidavit in resistance to Petitioner's Motion to Dismiss and/or Motion for Summary Judgment.
3. That prior to losing its Certificate of Authority S&S Communications was a switch-based interexchange carrier that provided both intra and interstate long distance communications services to subscribers throughout South Dakota.
4. That providing intrastate long distance services in South Dakota requires the following switched access services: Originating Carrier Common Line Access; Originating Local Switching; Originating Local Transport; Centralized Equal Access Service; Terminating Local Transport; Terminating Local Switching; and Terminating Carrier Common Line Access. Pursuant to tariffs, the cost to purchase such services exceeds \$.20 per minute.
5. That over the past several weeks several individuals and/or entities have expressed an interest in purchasing S&S Communications and/or its assets.

6. That S&S Communications is presently in negotiations to sell its business and/or assets.
7. That S&S Communications' pecuniary interests will be directly and immediately affected by the Commission's decision on this matter for the following reasons:
 - (A) Subsequent to the sale, S&S Communications, regardless of the name by which it will do business, will have to purchase switched access services;
 - (B) The individual and/or entity interested in purchasing S&S Communications and/or its assets has expressed some reluctance in following through with the purchase as a result of the rates presently charged for switched access services in South Dakota;
 - (C) If the individual and/or entity interested in purchasing S&S Communications and/or its assets fails to follow through with the purchase, S&S Communications will be divested of a substantial amount of revenue that would have been directed to creditors and/or subscribers that lost service.

Further your affiant sayeth not.

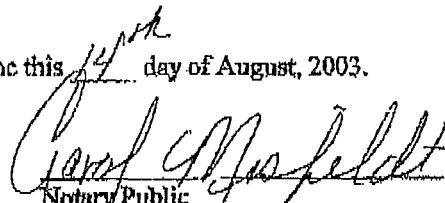
Dated this 14 day of August, 2003.



Les S. Sumption

Subscribed and sworn to before me this 14th day of August, 2003.





Notary Public
My Commission Expires: 1-23-2006

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BEFORE THE PUBLIC UTILITIES COMMISSION

AUG 18 2003

OF THE STATE OF SOUTH DAKOTA

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

IN THE MATTER OF THE ESTABLISH-
MENT OF SWITCHED ACCESS REVE-
NUE REQUIREMENT

Docket No.'s TC02-052, TC02-053,
TC02-054, TC02-058, TC02-064,
TC02-065, TC02-066, TC02-067,
TC02-068, TC02-071, TC02-072,
TC02-073, TC02-074, TC02-076,
TC02-077, TC02-078, TC02-079,
TC02-080, TC02-087, TC02-088,
TC02-089, TC02-090, TC02-091

RESPONSE OF COMPANIES NAMED IN ABOVE DOCKETS
TO AFFIDAVIT OF LES S. SUMPTION

Relevant Background

In June of 2002, each of the companies named in the above dockets (hereinafter "Companies") filed its 2001 Intrastate Switched Access Cost Study. S&S Communications ("S&S") was granted intervention status in the above dockets by the Commission on July 23, 2002.

On July 1, 2003, pursuant to properly given statutory notice, the Companies' switched access rates became effective, subject to final approval/refund by the Commission. On July 2, 2003, Commission revoked S&S's Certificate of Authority to do business as a telecommunications company in South Dakota.

On July 11, 2003, each of the Companies filed a Motion to Dismiss S&S as Intervenor in the Cost Study Dockets and Motion for Extension of Time to Respond to S&S's Second Discovery Request. S&S filed a Brief in Resistance to Companies' Motions.

On August 4, 2003, the Commission considered the Motions and voted to reconsider the Motion to Dismiss on August 19, 2003, alternatively as a Motion for Summary Judgment or as a Motion to Dismiss. The Commission extended the time of Companies to respond to the Second Discovery Requests pending ruling on the Motion to Dismiss.

On August 14, 2003, S&S filed an Affidavit of Les S. Sumption, resisting Companies' Motion to Dismiss and/or Motion for Summary Judgment. This Response is filed by Companies in support of the Motion to Dismiss and the Motion for Summary Judgment.

Issue

The issue presented is whether a genuine issue of material fact exists as to S&S's current interest in the cost study dockets. If the Commission determines that no genuine issue of material fact exists, it will proceed to determine whether S&S currently has sufficient interest in the proceeding to maintain its status as intervenor party as a question of law.

If the Commission determines S&S has alleged sufficient facts in its Affidavit to establish that a genuine issue of material fact may exist, the Commission will proceed to take evidence from S&S and other parties on the issue of S&S's current interest in the Companies' cost study dockets. The issue at said factual hearing will be whether by the outcome of these proceedings (the cost study dockets) S&S will be bound and affected either favorably or adversely with respect to an interest peculiar to S&S as distinguishable from an interest common to the public or to the taxpayers in general.

Argument

It is Companies' position that a further factual hearing is not necessary, as the Affidavit filed by S&S in this docket is insufficient to establish the existence of a genuine issue of material fact.

SDCL § 15-6-56 governs summary judgment practice. Specifically, SDCL § 15-6-56(e) addresses the form of affidavits necessary to support or oppose a summary judgment motion:

Supporting and opposing affidavits shall be made on personal knowledge, shall set forth such facts as would be admissible in evidence . . . when a motion for summary judgment is made . . . an adverse party may not rest upon the mere allegations or denials of his pleading, but his response . . . must set forth specific facts showing that there is a genuine issue for trial.

A careful review of the Affidavit of Les S. Sumption shows that it falls far short of the statutory standards for opposing affidavits. Paragraph 5 of the Affidavit states that over the past several weeks, "several individuals and/or entities have expressed an interest in purchasing S&S Communications and/or its assets." Paragraph 6 states that S&S is presently negotiating to sell "its business and/or its assets." S&S, however, submits no supplemental documents supporting its stated allegations.

It is highly speculative at best that S&S could sell its business. This Commission can take judicial notice of the fact that S&S can no longer provide services, since its Certificate of Authority has been revoked. Therefore, sale of S&S as a business is very unlikely. S&S is asking the Commission to keep it in these dockets on the slim chance of a sale of its business. No facts are submitted to substantiate these allegations: What is the name of the proposed buyer? Is it an individual or an entity? In his Affidavit, Mr. Sumption apparently cannot decide what type of buyer he is dealing with, despite his assertion that he is "presently" engaged in negotiations. Is the sale one of a business

or one of assets? Again, Mr. Sumption is unable to state what type of sale he is presently negotiating. It is important to remember that the purpose of the current dockets is to determine and establish fair switched access rates in accordance with this Commission's rules, not whether S&S can sell its business or assets.

Nor does Mr. Sumption's Affidavit establish sufficient facts to show that S&S's pecuniary interests will be "directly and immediately affected" by the outcome of these dockets. There is no evidence whatsoever that S&S Communications "will have to purchase switched access services." It obviously cannot do so without a Certificate of Authority. Even assuming for purposes of argument that S&S sells its business as an on-going telecommunications business, which is not only a stretch of the imagination but also not even affirmatively stated and supported by Mr. Sumption's Affidavit, the new buyer would have to establish its own interest in the Companies' switched access rates. Mr. Sumption cannot raise concerns of a phantom buyer and expect such vicarious allegations to sustain the level of specificity required by SDCL 15-6-56(e) to oppose a summary judgment motion. Such hearsay would not be admissible in a factual hearing. If, on the other hand, S&S does sell assets, such as a switch or other personal property, the outcome of these dockets would have no effect whatsoever on such a sale.

The standards of specificity of affidavits in support of or in opposition to summary judgment are high under South Dakota case law as well. The clearest example is found in the case of The Estate of Fredris J. Elliott vs. A&B Welding Supply Company, Inc., 594 NW2d 707 (SD 1999). The case involved agreements among shareholders for the purchase of stock. Specifically, the Estate tried to challenge the validity of written buy/sell agreements on the basis of alleged oral agreements between the share-

holders. In granting summary judgment upholding the validity of the written agreements, the Court stated:

However, proof of a mere possibility is never sufficient to establish a fact . . . “When challenging a summary judgment, the nonmoving party ‘must substantiate his allegations with sufficient probative evidence that would permit a finding in his favor on more than mere speculation, conjecture, or fantasy.’” Himrich v. Carpenter, 569 NW2d 568, 573 (quoting Moody v. St. Charles County, 23 F3d 1410, 1412 (8th Cir. 1994)).

See also Estate of Thomas v. Sheffield, (“mere allegations are not sufficient to preclude summary judgment”), 511 NW2d 841, 844 (SD 1994). Also on point is the case of Paradigm Hotel Mortgage Fund v. Sioux Falls Hotel Company, Inc., 511 NW2d 567 (SD 1994). The Hotel appealed the trial court’s grant of summary judgment to Paradigm in a foreclosure action against Hotel on a defaulted mortgage loan. The argument centered around the value of the mortgaged property. Hotel, in opposition to the summary judgment motion, failed to complete an appraisal “or to obtain evidence to back up [its] conclusory allegations.”

The trial court was left to decide whether an issue of fact existed on value based upon Defendant’s appraiser’s assertion that the property was worth “substantially more” than the value shown in the mortgage holder’s appraisal. In sum, the circuit court was asked to anticipate possible proof. Unsupported conclusions and speculative statements do not raise a genuine issue of fact. Paradigm at 569.

S&S is doing exactly what the Defendant in Paradigm did. It is asking this Commission to find that there is a genuine issue of material fact by “anticipating possible proof.” The “unsupported conclusions and speculative statements” in Mr. Sumption’s Affidavit clearly do not raise a genuine issue of fact.

Conclusion


Since S&S has failed to establish that a genuine issue of material fact exists as to its current interest in the proceeding, the Commission can proceed to determine

whether S&S currently has sufficient interest in the cost study dockets to maintain its status as an intervenor party as a matter of law. Companies have established in prior proceedings before this Commission:

- (a) That S&S does not pay Companies' 2001 switched access charges, as its Certificate of Authority is revoked and it is no longer in business; thus S&S no longer has any interest in the cost study dockets;
- (b) That S&S has failed to establish a peculiar interest beyond that of the general public;
- (c) That S&S's continued presence in these dockets is prejudicial to the Companies;
- (d) That this Commission has the expertise and authority to establish switched access rates without S&S's continued participation in these dockets;
- (e) That no issue exists as to retroactive applicability of the 2001 switched access rates; and
- (f) That courts and commissions have full authority to rule upon intervenor status, including the authority to dismiss an intervenor.

Accordingly, Companies respectfully request this Commission to grant the Motion to Dismiss S&S as an intervenor in each of the above-numbered dockets. Companies also request the Commission to order that Companies are not required to respond to S&S's Second Discovery Requests.

Respectfully submitted this eighteenth day of August, 2003.




Darla Pollman Rogers
Riter, Rogers, Wattier & Brown
P. O. Box 280
Pierre, South Dakota 57501
Telephone (605) 224-7889
Attorney for Companies

CERTIFICATE OF SERVICE

The undersigned hereby certifies that she served a copy of the foregoing **RESPONSE** upon the person herein next designated, on the date below shown, by facsimile and by depositing a copy of the said Response in the United States mail at Pierre, South Dakota, postage prepaid, in an envelope addressed to said addressee, to-wit:

John W. Burke
Barker, Wilson, Reynolds & Burke, LLP
P. O. Box 100
Belle Fourche, South Dakota 57717-0100

Dated this eighteenth day of August, 2003.



Darla Pollman Rogers
Riter, Rogers, Wattier & Brown
P. O. Box 280
Pierre, South Dakota 57501
Telephone (605) 224-7889
Attorney for Companies



Bob Sahr, Chair
Gary Hanson, Vice-Chair
Jim Burg, Commissioner

SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

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**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

MEMORANDUM

TO: Commissioners Sahr, Hanson and Burg

FROM: Keith Senger 

RE: TC02-054 – Vivian Telephone Company, Intrastate Switched Access Revenue Requirement

DATE: September 2, 2003

On June 10, 2002, Vivian Telephone Company (Vivian) filed an Intrastate Switched Access Cost Study pursuant to the administrative rules and based on the twelve months ended December 31, 2001. The cost study submitted by Vivian developed a revenue requirement of \$4,707,124. Vivian's access minutes of use for 2001 were 46,107,541. Vivian is a member of the Local Exchange Carrier Association (LECA). As a member of LECA, Vivian's revenue requirement and intrastate switched access minutes of use are part of the total revenue requirement and total intrastate switched access minutes of use used in the determination of the Carrier Common Line, Local Switching, and Common Transport rate elements for LECA.

On June 13, 2002, the Commission electronically transmitted notice of the filing and the intervention deadline of June 28, 2002, to interested individuals and entities. On June 28, 2002, the Commission received a Petition to Intervene from S&S Communications (S&S). On July 9, 2002, the Commission granted S&S's Intervention and ordered Vivian to deposit an initial assessment of \$1000 in the SDPUC regulatory fee fund and to deposit any additional amounts as required by the executive director. On August 19, 2003, the Commission issued a summary disposition to dismiss S&S as an intervening party.

Staff has reviewed the cost study and supporting documentation and sent five data requests. Vivian responded to Staff data requests in a timely manner.

During this review, Staff requested Vivian to submit an amended Intrastate Switched Access Cost Study to adjust traffic factors not properly accounted for in the original filing. This amended cost study was filed on December 4, 2002 and decreased the revenue requirement to \$4,538,104.

Staff further requested Vivian to remove (1) \$14,822 for dues, contributions, etc, (2) \$2,757,889 of Telephone Plant Under Construction, (3) \$97,094 of depreciation expense, (4) \$127,790 of Global Crossing uncollectible expense and (5) to amortize non-recurring cost study expense of \$18,000 over three years. Vivian requested an increase of \$23,356 to the reported FRRPA expense. On August 26, 2003, Staff and Vivian, through the LECA attorney Darla Rogers, agreed to all adjustments. These adjustments further reduce the revenue requirement to \$4,305,484.

Staff recommends the Commission approve the adjusted revenue requirement of \$4,305,484 for Vivian Telephone Company.

C: Gordon K. Dauchy, John Staurulakis Incorporate
George Strandell, Vivian Telephone Company

TC02-054



Eagandale Corporate Center, Suite 310
1380 Corporate Center Curve, Eagan, Minnesota 55121
phone: 651-452-2660, fax: 651-452-1909

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SEP 04 2003

September 2, 2003

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

Ms. Deb Elofson
Executive Director
Public Utilities Commission
State of South Dakota
500 East Capital
Pierre, SD 57501

Ref: Access Tariff Filing

Dear Ms. Elofson:

Per the requirements of ARSD 20:10:27, 20:10:28, and 20:10:29, we are submitting this day on behalf of Vivian Telephone Company, their revised Intrastate Tariff based on the calendar year ending December 31, 2001. The filing was revised to reflect the removal of the Global Crossing uncollectibles per the South Dakota Public Utilities Commission staffs recommendation. This filing consists of the following:

1. An original and five (5) copies of the Intrastate revenue requirement, corresponding separations runs, and input sheets.
2. One copy of the separations allocation program on diskette.

On behalf of Vivian Telephone Company, and in accordance with rules ARSD 20:10:01:39 through 20:10:01:45(1), John Staurulakis, Inc. requests confidentiality for any and all information provided to the South Dakota Public Service Commission pertaining to the 2001 Intrastate Tariff Filing. All information in the current data has been labeled confidential and should be treated accordingly.

In accordance with rule ARSD 20:10:01:41 (2)

It is requested that the aforementioned information maintain confidentiality status for a five-year time frame.

HEADQUARTERS:

6315 Seabrook Road, Seabrook, Maryland 20706
phone: 301-459-7590, fax: 301-577-5575
internet: www.jsitel.com, e-mail: jsi@jsitel.com

Echelon Building II, Suite 200
9430 Research Boulevard, Austin, Texas 78759
phone: 512-338-0473, fax: 512-346-0822

Brookside Court, Suite 135
4625 Alexander Drive, Alpharetta, Georgia 30022
phone: 770-569-2105, fax: 770-410-1608

547 South Oakview Lane
Bountiful, Utah 84010
phone: 801-294-4576, fax: 801-294-5124

In accordance with rule ARSD 20:10:01:41 (3)

The contact for the confidentiality request is as follows:

Gordon Dauchy
Staff Director-Revenue Requirements
John Staurulakis, Inc.
1380 Corporate Center Curve
Suite 310
Eagan, MN 55121
(651) 452-2660

If you should have any questions regarding the information provided, please feel free to contact me at (651) 452-2660.

Sincerely,



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

GKD:ds

Enclosure

cc: Mr. George Strandell, Vivian Telephone Company
JSI, Maryland

CONFIDENTIAL

3

**BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA**

IN THE MATTER OF THE)	FINAL DECISION AND ORDER
ESTABLISHMENT OF SWITCHED)	GRANTING MOTION TO DISMISS
ACCESS REVENUE REQUIREMENT)	ON SUMMARY DISPOSITION;
FOR VIVIAN TELEPHONE COMPANY)	NOTICE OF ENTRY
)	
)	
)	TC02-054

On June 10, 2002, Vivian Telephone Company (Company) filed for approval by the Public Utilities Commission (Commission) its 2001 Intrastate Switched Access Cost Study. On June 13, 2002, the Commission electronically transmitted notice of the filing and the intervention deadline of June 28, 2002, to interested individuals and entities. On June 28, 2002, the Commission received a Petition to Intervene from S&S Communications (S&S). At its regularly scheduled meeting of July 9, 2002, the Commission granted intervention to S&S.

On July 11, 2003, Company filed a Motion to Dismiss and Motion for Extension of Time to Respond to Second Discovery Request (Company Motions). On July 24, 2003, S&S filed a Brief in Resistance to Motion to Dismiss and Motion for Extension of Time.

At its regular meeting on August 4, 2003, the Commission considered the Company Motions and voted unanimously to serve notice on the parties that S&S's Motion to Dismiss would be considered alternatively as a motion for summary judgment or as a motion to dismiss and to schedule the matter for hearing at the Commission's next regularly scheduled meeting on August 19, 2003. The Commission further voted unanimously to extend the time for Company's response to S&S's pending discovery requests until after decision on Company's Motion to Dismiss and the further order of the Commission. On August 8, 2003, the Commission issued a Notice of Intent to Consider Motion as One for Summary Judgment, Order for and Notice of Hearing; Order Extending Time for Response (Notice and Order) requesting the parties to file any affidavits or other proof demonstrating that a genuine issue of material fact exists or does not exist as to S&S's continuing interest in this proceeding sufficient to maintain party status, setting the matter for consideration and/or hearing on August 19, 2003, at 1:30 p.m. CDT at the Ramada Inn in Aberdeen, South Dakota, and extending the Company's time for response to discovery until after the issue of S&S's standing to maintain status as party is finally decided.

In response to the Commission's Notice and Order, on August 14, 2003, S&S filed an Affidavit of Les S. Sumption (Affidavit). On August 18, 2003, Company filed a Response of Companies Named in Above Dockets to Affidavit of Les S. Sumption. On August 19, 2003, the Commission, after hearing and considering the parties' filings and the arguments of counsel, voted unanimously (i) to decide that the assertions contained in the Affidavit were not sufficient to raise a genuine issue of material fact as to whether S&S continues to have an interest peculiar to it as opposed to an interest common to the public or the taxpayers in general and (ii) to grant Company's Motion to Dismiss. Accordingly, as its Final Decision on the Company's Motion to Dismiss and the Notice and Order, the Commission considering the Affidavit and the other documents and evidentiary showings in the record in the light most favorable to S&S, makes the following Findings of Fact, Conclusions of Law and Order.

FINDINGS OF FACT

1. On June 28, 2002, S&S filed a Petition to Intervene (Petition) with the Commission. At its regular meeting on July 9, 2002, the Commission voted unanimously to grant S&S's Motion to Intervene, and on July 26, 2002, the Commission issued an Order Granting Petition to Intervene. S&S has been a party to this proceeding since then.

2. The standards for intervention as a party in a proceeding before the Commission are set forth in SDCL 1-26-17.1 as follows:

A person who is not an original party to a contested case and whose pecuniary interests would be directly and immediately affected by an agency's order made upon the hearing may become a party to the hearing by intervention, if timely application therefor is made.

and in ARSD 20:10:01:15.05 as follows:

that by the outcome of the proceeding the petitioner will be bound and affected either favorably or adversely with respect to an interest peculiar to the petitioner as distinguished from an interest common to the public or to the taxpayers in general.

3. In the Petition, S&S based its assertion that its interest met these tests on the facts that "S&S is a switch-based interexchange carrier" that "provides both intra and interstate message telecommunications services to its subscribers" (Petition, ¶ 1), that to provide intrastate telecommunications services, S&S "requires . . . switched access services from the Rural Local Exchange Carriers in South Dakota" which include Company (Petition, ¶ 2), and that "[b]ecause S&S Communications purchases switched access services from [Company] any increase in the rates of such services will directly and immediately affect the pecuniary interests of S&S Communications as it will naturally affect S&S Communications' operating expenses." (Petition, ¶ 3).

4. On July 11, 2003, Company filed a Motion to Dismiss asserting that S&S no longer meets the standards for intervention set forth in SDCL 1-26-17.1 and ARSD 20:10:01:15.05 and therefore lacks standing to be a party in this case. The Company's basis for its motion is the Commission's decision in Docket No. TC02-166 to revoke S&S's certificate of authority to provide telecommunications services in South Dakota.

5. On August 8, 2003, the Commission issued a Notice of Intent to Consider Motion as One for Summary Judgment, Order for and Notice of Hearing; Order Extending Time for Response (Notice and Order) requesting the parties to file any affidavits or other proof demonstrating that a genuine issue of material fact exists or does not exist as to S&S's continuing interest in this proceeding sufficient to maintain intervenor party status.

6. The Commission takes official notice of the following matters of record in the Commission's files. On June 16, 2003, the Commission issued an Order to Show Cause and Notice of Hearing in Docket No. TC02-166 requiring S&S to appear and show cause as to why, *inter alia*, its certificate of authority to provide telecommunications services in South Dakota should not be revoked. On June 30 and July 2, 2003, the Commission held a contested case hearing on the Order to Show Cause. On July 2, 2003, following the conclusion of the evidentiary hearing and the arguments of the parties, the Commission unanimously voted to revoke S&S's certificate of authority to provide telecommunications services in South Dakota. On August 28, 2003, the Commission issued its Findings of Fact; Conclusions of Law; Notice of Entry of Order in Docket No. TC02-166 (TC02-166

Order). The TC02-166 Order was transmitted to S&S on August 29, 2003. In the TC02-166 Order, the Commission ordered *inter alia* that S&S's certificate of authority is revoked.

7. The Company's Motion to Dismiss and the Notice and Order provided sufficient notice to S&S of the Company's assertion of the Commission's action in Docket No. TC02-166 as a basis for the Commission's decision on the Motion to Dismiss to afford S&S a reasonable opportunity to refute the facts of record officially noticed in Finding 6 as provided for in SDCL 1-26-19(3).

8. The revocation of S&S's certificate of authority to provide intrastate interexchange services in the TC02-166 Order precludes S&S from utilizing the Company's switched access services to provide intrastate interexchange telecommunications services in South Dakota.

9. At the August 4, 2003 meeting at which the Company's Motion to Dismiss was first before the Commission, S&S stated that they were no longer paying for switched access services from Company.

10. In the Affidavit, Mr. Sumption states on behalf of S&S that "over the past several weeks several individuals and/or entities have expressed an interest in purchasing S&S Communications and/or its assets" (Affidavit, ¶ 5), that "S&S Communications is presently in negotiations to sell its business and/or assets" (Affidavit, ¶ 6) and that S&S's pecuniary interests will be directly and immediately affected by the Commission's decision in this matter "for the following reasons:

- (A) Subsequent to the sale, S&S Communications, regardless of the name by which it will do business, will have to purchase switched access services;
- (B) The individual and/or entity interested in purchasing S&S Communications and/or its assets has expressed some reluctance in following through with the purchase as a result of the rates presently charged for switched access services in South Dakota;
- (C) If the individual and/or entity interested in purchasing S&S Communications and/or its assets fails to follow through with the purchase, S&S Communications will be divested of a substantial amount of revenue that would have been directed to creditors and/or subscribers that lost service." (Affidavit, ¶ 7).

11. In the Affidavit, Mr. Sumption states that he is "one of the partners that owns and operates Intervenor S&S Communications." (Affidavit, ¶ 1).

12. Because S&S is a partnership, there is at least some question whether S&S could be sold to anyone as a legal entity. Furthermore, given the financial problems of S&S as documented in the TC02-166 Order and record, the Commission does not find it credible that anyone would acquire S&S as a legal entity and thereby render itself liable for S&S debts and liabilities.

13. Following revocation of its certificate of authority, S&S does not in any case have the legal right, as a matter of law, to convey to any purchaser of its assets or business either its certificate of authority or any other right to provide intrastate interexchange telecommunications services in South Dakota.

14. Following revocation of its certificate of authority, S&S does not have the legal right to continue to provide services that would involve the purchase of intrastate switched access services

from Company, and the Commission accordingly finds that the assertion stated in Affidavit, ¶ 7(A) fails as a matter of law to raise a genuine issue of material fact as to the assertion.

15. The statement in Affidavit ¶ 7(B), that "the individual and/or entity interested in purchasing S&S Communications and/or its assets has expressed some reluctance in following through with the purchase as a result of the rates presently charged for switched access services in South Dakota" is hearsay, is not legally admissible evidence and is therefore not a showing of evidence that is sufficient to raise a genuine issue of material fact as to the matter asserted. That the alleged speaker is not identified and apparently was not even identifiable as a person or entity weakens the credibility of the assertion even more.

16. Viewing the Affidavit and the other documents, admissions and evidence in the record in the light most favorable to S&S, no admissible evidence provided by or pointed to by S&S offers any concrete showing that a person or entity that has expressed interest in purchasing S&S's assets has a present intention to provide intrastate interexchange services in South Dakota and would thus incur switched access charges which could be affected by the decision in this proceeding.

17. Any person who might have an interest in purchasing the assets of S&S who is presently providing intrastate interexchange services in South Dakota has had an interest in the outcome of this proceeding that it could have asserted in a petition for intervention on its own behalf prior to now. No such petition has been filed.

18. Some concrete showing of current proximate interest is required as a condition of permitting S&S to maintain its status as an intervenor party.

19. S&S's mere assertion that it is offering telecommunications assets for sale which might possibly be sold to a person who does not now, but might desire to, provide intrastate interexchange services in South Dakota and who might theoretically have concerns about the Company's switched access revenue requirement is too speculative to meet the test for proof of standing as an intervenor and is not a sufficient showing of interest peculiar to S&S, as opposed to an interest common to the public at large, to justify S&S's intervenor party status in this proceeding.

20. Based upon the above findings, the Commission finds (i) that the Affidavit of S&S and the other documents and showings of evidence in the record in this proceeding are insufficient to demonstrate that a genuine issue of material fact is presented that would require a factual hearing as to a present interest of S&S in this proceeding that is sufficient to warrant its continued standing as an intervenor party and (ii) that after viewing all reasonable inferences to be drawn from the evidence in the record herein in favor of S&S, Company is entitled to a summary disposition as a matter of law granting Company's Motion to Dismiss S&S as an intervenor party.

21. The interests of the ultimate consumers of switched access services to be provided by Company are not peculiar to S&S as opposed to the general public and such consumer and general public interests are adequately represented in this proceeding by the Commission's Staff. Furthermore, given S&S's conduct toward the Commission and S&S's customers as set forth in the TC02-166 Order, the Commission does not find that S&S is an appropriate advocate for the interests of customers' or the general public's interests in this proceeding.

22. The evidence does not support a finding that S&S has acted in a dilatory or obstructionist manner while an intervenor party to this proceeding and such a finding has not been relied upon by the Commission in reaching its decision herein.

CONCLUSIONS OF LAW

1. The Company's Motion to Dismiss was properly filed. Notice of the Commission's intention to treat the Motion to Dismiss as a motion for summary disposition was properly filed and served upon the parties in accordance with SDCL 15-6-56 and *Richards v. Lenz*, 539 N.W.2d 80 (S.D. 1995).
2. Pursuant to SDCL 49-1-11(4), 1-26-17.1, 1-26-18, 15-6-12(c) and 15-6-56 and ARSD 20:10:01:15.05, the Commission has the authority both to deny intervention as a party for failure of the petitioner to make a sufficient showing of pecuniary interest peculiar to the petitioner and also to dismiss an intervenor party under either a motion to dismiss or a summary disposition, as appropriate, if the requisite pecuniary interest of the intervening party has ceased to exist.
3. A petition to intervene and subsequent substantive pleadings and positions asserted by an intervenor in a proceeding are "defenses or claims" subject to summary disposition pursuant to SDCL 1-26-18.
4. Intrastate switched access charges are charges made by a carrier's carrier to another carrier for use of telecommunications facilities to originate or terminate calls. ARSD 20:10:27:01(6). For a telecommunications company to be a direct purchaser and user of the Company's intrastate switched access services, as distinguished from a member of the general public indirectly purchasing such services as an end user, it must be a provider of intrastate interexchange telecommunications services. ARSD 20:10:27:01(2) and 20:10:27:02. The Commission's TC02-166 Order prohibits S&S from engaging in the provision of the intrastate interexchange services in South Dakota and hence from being a purchaser or user of switched access services. S&S is not a purchaser of Company's switched access services.
5. When challenging a summary judgment, the nonmoving party must substantiate his allegations with sufficient probative evidence that would permit a finding in his favor on more than mere speculation or conjecture. *The Estate of Frederis J. Elliot v. A&B Welding Supply Company*, 1999 S.D. 55, 594 N.W.2d 707 (1999).
6. SDCL 15-6-56(e) requires that an affidavit offered in support of opposition to a motion for summary judgment "shall be made on personal knowledge" and "shall set forth such facts as would be admissible in evidence."
6. The assertion in the Affidavit that "the individual and/or entity interested in purchasing S&S Communications and/or its assets has expressed some reluctance in following through with the purchase as a result of the rates presently charged from switched access services in South Dakota" is hearsay and is not a fact admissible in evidence.
7. The remaining assertions in the Affidavit amount to an argument that S&S has standing to intervene due to the ownership of assets whose value might be affected by the fact that they could be used by a potential purchaser to become a provider of intrastate interexchange service in South Dakota who would thus require switched access services of Company. This argument demonstrates only a mere possibility and is not a showing of interest in the Company's switched access revenue requirement that is sufficiently proximate to justify party intervenor status.
8. The interests of the consumers of switched access services in South Dakota are represented by the Commission Staff in this proceeding, and S&S has made no showing that Commission Staff is not providing adequate representation of such interest.

9. S&S has failed to make a sufficient showing that a genuine issue of material fact is presented as to a pecuniary interest peculiar to S&S in this proceeding and the Commission concludes that a genuine issue of material fact is not presented.

10. S&S's asserted pecuniary interest arising from its ownership of assets that might be used in South Dakota by a purchaser of such assets to provide telecommunications services that would require the purchase of switched access services from Company is not proof of a sufficiently proximate interest in the outcome of this proceeding to justify intervenor party status.

11. Company is entitled to disposition in its favor as a matter of law of its Motion to Dismiss considered as a motion for summary disposition.

12. Company's Motion to Dismiss is granted.

13. Despite its dismissal as a party to this proceeding, the partners of S&S and/or the owners of its assets may request the right to appear and be heard in this proceeding as non-party participants pursuant to ARSD 20:10:01:15.06.

It is therefore

ORDERED, that the Company's Motion to Dismiss S&S Communications as an intervenor party to this proceeding is granted and S&S Communications is accordingly dismissed as an intervenor party.

NOTICE OF ENTRY OF ORDER

PLEASE TAKE NOTICE that this Order was duly entered on the 9th day of September, 2003. Pursuant to SDCL 1-26-32, this Order will take effect 10 days after the date of receipt or failure to accept delivery of the decision by the parties.

Dated at Pierre, South Dakota, this 9th day of September, 2003.

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>Heldaine Kalbo</u>
Date:	<u>9/9/03</u>
(OFFICIAL SEAL)	

BY ORDER OF THE COMMISSION:

Robert K. Sahr
ROBERT K. SAHR, Chairman *js*

Gary Hanson
GARY HANSON, Commissioner

James A. Burg
JAMES A. BURG, Commissioner

**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 VIVIAN TELEPHONE)	
COMPANY)	TC02-054

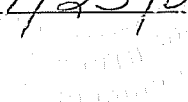
On June 10, 2002, Vivian Telephone Company (Vivian) filed for approval by the Public Utilities Commission (Commission) its 2001 Intrastate Switched Access Cost Study. On December 4, 2002, March 12, 2003 and September 4, 2003, Vivian filed amended 2001 Intrastate Switched Access Cost Studies.

On June 13, 2002, the Commission electronically transmitted notice of the filing and the intervention deadline of June 28, 2002, to interested individuals and entities. On June 28, 2002, the Commission received a Petition to Intervene from S&S Communications (S&S). At a regularly scheduled meeting of July 9, 2002, the Commission granted intervention to S&S. The Commission also voted to assess a filing fee as requested by the Executive Director up to the statutory limit of \$100,000. On July 11, 2003, the Commission received a Motion to Dismiss S&S as intervenor in this proceeding from Vivian. At its regularly scheduled meeting of August 19, 2003, the Commission granted the Motion to Dismiss. Staff filed a memorandum on September 2, 2003, with the concurrence of the company, setting forth a recommended revenue requirement and minutes of use. The Commission considered this matter at its September 16, 2003, 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 Vivian'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 Vivian'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 TC02-090.)

Dated at Pierre, South Dakota, this 23rd day of September, 2003.

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><i>Hellaine Kalbo</i></u>
Date: <u>9/25/03</u>
 (OFFICIAL SEAL)

BY ORDER OF THE COMMISSION:

Robert K. Sahr
ROBERT K. SAHR, Chairman

Gary Hanson
GARY HANSON, Commissioner