

TC02-066

KC/KS

TC02-066

DOCKET NO. _____

In the Matter of _____
IN THE MATTER OF THE
ESTABLISHMENT OF SWITCHED
ACCESS REVENUE REQUIREMENT
FOR SPLITROCK TELECOM
COOPERATIVE, INC.

Public Utilities Commission of the State of South Dakota

DATE	MEMORANDA
6/18 02	Filed and Docketed;
6/20 02	Subj. Filing;
7/5 02	S&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	S&S' Request for Access to Confidential Information;
11/26 02	Revised Cost Study;
7/11 03	Motion to Dismiss and Motion for ^{Second Discovery Request;} Extension of Time to Respond to
7/24 03	Intervenor's Brief in Resistance to Motion to Dismiss and ^{Extension of Time to Respond;} Motion for
8/8 03	Notice of Intent to Consider Motion ^{Public Hearing Time for Response;} for Summary Judgment, ^{Will Just Not. of Hearing;}
8/14 03	Affidavit of Les S. Nempton;
8/18 03	Response of Companies Named in Above Docket to Affidavit of Les S. Nempton;
9/2 03	Revised Cost Study;
9/4 03	Revised Cost Study;
9/9 03	Final Decision and Order Granting Motion to Dismiss on ^{Notice of Entry;} Summary Disposition;
9/23 03	Order Approving Revenue Requirement;
9/23 03	Docket Closed.



June 17, 2002

Ms. Debra Elofson
Executive Director
South Dakota Public Utilities Commission
State of South Dakota
500 East Capitol Avenue
Pierre, SD 57501

RECEIVED

JUN 18 2002

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

Ref: SD 5268 - 1.7
2001 Switched Access Filing

Dear Ms. Elofson:

On behalf of Splitrock Telecom Cooperative, Inc., enclosed is their 2001 Intrastate Switched Access Separations Study, pursuant to the rules established by the Commission.

The following documentation is included in this study:

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

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

4. Trial Balance as of 12/31/01 (provided by the company)
5. Trial Balance Worksheet for Year Ending 12/31/01
6. Reclassification Entries
7. Known and Measurable Changes
8. Nonregulated Removal Worksheet
9. Direct Assignment Worksheet
10. Summary of Lease Expense
11. Depreciation Expense Summary
12. Account Codes 6612.0000-6613.2000, Product Advertising/Marketing
13. Account Code 6621.0000, Call Completion Services
14. Account Code 6622.0000, Directory Services
15. Account Codes 6623.0000-6623.3000, Customer Services with Separations Backup
16. Account Codes 6711.0000-6712.0000, Executive and Planning
17. Account Codes 6721.0000-6728.6000, General and Administrative
18. Land and Building Investment Worksheets
19. Central Office Equipment Worksheets
20. Outside Plant Equipment Worksheet

June 17, 2002

Page 2 of 2

21. Interexchange Circuit and Circuit Mile Summary
22. Loop Study Summary
23. Annual Traffic Worksheets
24. Access Minutes of Use Summary by Month

In accordance with FCC Order 01-162 for rate of return carriers, this study is filed with a freeze of all allocation factors. The factors that are being used were included in the company's last approved intrastate cost study.

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

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

Sincerely,
Martin Group, Inc.



Don Lee

CMM/sc

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

cc: Don Snyders, Manager (w/ encl.)

I am Don Lee. I hereby certify that I have overall responsibility for the preparation of all data in the attached 2001 Intrastate Switched Access filing for

Splitrock Telecom Cooperative, Inc.

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

Date:

6-6-02

Certifying Signature:

Don Lee

Name:

Don Lee

Title:

Director of Settlements

SPLITROCK TELECOM COOPERATIVE, INC.

***** 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	\$1,523,101	J13	\$797,287	\$275,059	\$0	\$372,175	\$0	\$78,581	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	\$152,310		\$79,729	\$27,506	\$0	\$37,217	\$0	\$7,858	O.K.
19 Return Adjustments	0	J18-20	0	0	0	0	0	0	O.K.
20									
21 Net Return on Rate Base	\$152,310		\$79,729	\$27,506	\$0	\$37,217	\$0	\$7,858	O.K.
22 Income Taxes	0	J31-32	0	0	0	0	0	0	O.K.
23 Expenses and Other Taxes	599,020	J33-35, 40	214,246	140,612	4,091	173,852	46,771	19,449	O.K.
24									
25 Total IntraLATA Rev. Req.	\$751,330		\$293,975	\$168,118	\$4,091	\$211,069	\$46,771	\$27,307	O.K.
26									
27									
28									
INTERLATA:									
29									
30									
31 Net Investment	\$0	P13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
32 Rate of Return	10.00%		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	
33									
34 Return on Rate Base	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35 Return Adjustments	0	P18-20	0	0	0	0	0	0	O.K.
36									
37 Net Return on Rate Base	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
38 Income Taxes	0	P31-32	0	0	0	0	0	0	O.K.
39 Expenses and Other Taxes	0	P33-35, 40	0	0	0	0	0	0	O.K.
40									
41 Total InterLATA Rev. Req.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
42									
43									
44									
45 TOTAL INTRASTATE REV. REQ.	\$751,330		\$293,975	\$168,118	\$4,091	\$211,069	\$46,771	\$27,307	
ACCESS ELEMENT MINUTES OF USE			6,750,624	6,750,624		6,750,624			
ACCESS RATE PER MINUTE	\$0.099718		\$0.043548	\$0.024904		\$0.031267			

SPLITROCK TELECOM COOPERATIVE, INC.

Intrastate

***** FCC PART 36 ***** Revenue Requirement Summary	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 State Income Tax Rate	0.00%	---	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
14 Federal Income Tax Rate	0.00%	---	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
15 Gross Receipts Tax Rate	5.00%	---	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	
16									
17									
18 Net Investment	\$6,503,646	C68	\$4,980,545	\$0	\$1,454,540	\$0	\$68,561	\$1,523,101	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	\$650,365		\$498,054	\$0	\$145,454	\$0	\$6,856	\$152,310	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	\$650,365		\$498,054	\$0	\$145,454	\$0	\$6,856	\$152,310	O.K.
28									
29 Contributions	0	H52	0	0	0	0	0	0	O.K.
30 Interest Expense	46,118	H44	35,289	0	10,338	0	491	10,829	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	\$604,247		\$462,765	\$0	\$135,116	\$0	\$6,365	\$141,481	O.K.
37									
38 State Income Taxes	\$0	Formula	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
39 Federal Income Taxes	0	Formula	0	0	0	0	0	0	O.K.
40 Operating Expenses and Taxes	2,852,043	I196	2,309,817	0	527,357	0	14,869	542,226	O.K.
41 Uncollectibles	29,424	V249	10,196	0	19,228	0	0	19,228	O.K.
42 Other Revenue Adjustments	0	V250	0	0	0	0	0	0	O.K.
43									
44 Net Revenue	\$3,531,832		\$2,818,067	\$0	\$692,039	\$0	\$21,725	\$713,764	O.K.
45 Gross Receipts Taxes	185,886	Formula	148,319	0	36,423	0	1,143	37,567	O.K.
46 Other Revenue Taxes	0	V251	0	0	0	0	0	0	O.K.
47									
TOTAL REVENUE REQUIREMENT	\$3,717,717		\$2,966,386	\$0	\$728,462	\$0	\$22,869	\$751,331	O.K.

SPLITROCK TELECOM COOPERATIVE, INC.

		Intrastate								
***** FCC PART 36 ***** Investment Summary		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(I)		
13 Land and Support Investment	\$2,413,434	D33	\$1,857,652	\$0	\$534,804	\$0	\$20,978	\$555,782	O.K.	
14										
15 COE Operator Equipment	\$0	D43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
16 COE Switching Equipment	3,548,317	D68	2,854,203	0	694,114	0	0	694,114	O.K.	
17 COE Transmission Equipment	2,086,404	D85	1,574,369	0	467,057	0	44,977	512,035	O.K.	
18										
19 Total COE	\$5,634,721		\$4,428,573	\$0	\$1,161,171	\$0	\$44,977	\$1,206,148	O.K.	
20 Info. Orig./Term. Equipment	0	D94	0	0	0	0	0	0	O.K.	
21 Cable and Wire Facilities	5,419,554	D137	4,080,048	0	1,288,397	0	51,109	1,339,506	O.K.	
22										
23 Total COE, IOT, C&WF	\$11,054,275		\$8,508,621	\$0	\$2,449,568	\$0	\$96,086	\$2,545,654	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	\$13,467,709		\$10,366,272	\$0	\$2,984,372	\$0	\$117,064	\$3,101,437	O.K.	
33										
34 Plant Held, Future Use	\$0	D214-215	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
35 TPUC, Short-term	0	D216-217	0	0	0	0	0	0	O.K.	
36 TPUC, Long-term	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.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
40										
41										
42 TOTAL TELEPHONE PLANT	\$13,467,709		\$10,366,272	\$0	\$2,984,372	\$0	\$117,064	\$3,101,437	O.K.	

SPLITROCK TELECOM COOPERATIVE, INC.

		Intrastate								
***** FCC PART 36 ***** Investment Summary		TOTAL COMPANY	Source/ Allocator	Message Telephone Service		Private Line		TOTAL INTRASTATE		
(A)	(B)	(C)	Interstate (D)	InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)	(I)		
56 Other Assets, Net	0	V105	0	0	0	0	0	0	O.K.	
57 Accumulated Depr./Amort	(7,117,900)	E34	(5,507,432)	0	(1,560,971)	0	(49,497)	(1,610,468)	O.K.	
58 Accum. Def. Inc. Taxes, Net	0	E47	0	0	0	0	0	0	O.K.	
59 Oth. Liab. & Def. Cr., Net	0	V106	0	0	0	0	0	0	O.K.	
60										
61 TOTAL NET PLANT	\$6,349,809		\$4,858,841	\$0	\$1,423,401	\$0	\$67,567	\$1,490,968	O.K.	
62										
63 Materials and Supplies	75,751	H31	57,028	0	18,008	0	714	18,723	O.K.	
64 Rural Tel. Bank Stock	0	H35	0	0	0	0	0	0	O.K.	
65 Cash Working Capital	78,086	Formula	64,676	0	13,131	0	279	13,410	O.K.	
66 Equal Access Investment	0	--	0	0	0	0	0	0	O.K.	
67										
68 TOTAL NET INVESTMENT	\$6,503,646		\$4,980,545	\$0	\$1,454,540	\$0	\$68,561	\$1,523,101	O.K.	
69										

SPLITROCK TELECOM COOPERATIVE, INC.

***** 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)		
13 LAND AND SUPPORT ASSETS:										
14										
15 Land, Allocable	\$0	H33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Land, Direct	0	V22	0	0	0	0	0	0	0	O.K.
17										
18 Total Land	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19										
20 Motor Vehicles	\$0	H33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
21 Aircraft	0	H33	0	0	0	0	0	0	0	O.K.
22 Special Purpose Vehicles	0	H33	0	0	0	0	0	0	0	O.K.
23 Garage Work Equipment	0	H33	0	0	0	0	0	0	0	O.K.
24 Other Work Equipment	2,413,434	H33	1,857,652	0	534,804	0	20,978	555,782	555,782	O.K.
25 Buildings, Allocable	0	H33	0	0	0	0	0	0	0	O.K.
26 Buildings, Direct	0	V29	0	0	0	0	0	0	0	O.K.
27 Furniture	0	H33	0	0	0	0	0	0	0	O.K.
28 Office Equipment	0	H33	0	0	0	0	0	0	0	O.K.
29 General Purpose Computers	0	H33	0	0	0	0	0	0	0	O.K.
30										
31 Total Support Assets	\$2,413,434		\$1,857,652	\$0	\$534,804	\$0	\$20,978	\$555,782	\$555,782	O.K.
32										
33 Tot. Land and Support Assets	\$2,413,434		\$1,857,652	\$0	\$534,804	\$0	\$20,978	\$555,782	\$555,782	O.K.
34										
35										
36 CENTRAL OFFICE EQUIPMENT:										
37										
38 CAT 1 Oper. Sys., TSPS	\$0	G22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
39 CAT 1 Oper. Sys., Other TSPS	0	G21	0	0	0	0	0	0	0	O.K.
40 CAT 1 Oper. Sys., Aux. Pos.	0	G23	0	0	0	0	0	0	0	O.K.
41 CAT 1 Oper. Sys., Other	0	V36	0	0	0	0	0	0	0	O.K.
42										
43 Total CAT 1	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
44										
45										
46 CAT 2 Tandem Sw. Allocable	\$587,915	G26	\$416,022	\$0	\$171,893	\$0	\$0	\$171,893	\$171,893	O.K.
47 CAT 2 Tandem Sw. Direct	0	V38	0	0	0	0	0	0	0	O.K.
48										
49 Total CAT 2	\$587,915		\$416,022	\$0	\$171,893	\$0	\$0	\$171,893	\$171,893	O.K.

SPLITROCK TELECOM COOPERATIVE, INC.

***** FCC PART 36 ***** Plant Investment Detail		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
					Message Telephone Service		Private Line			
					InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
63	CAT 3 Local Sw. Allocable	\$2,960,402	G15	\$2,438,181	\$0	\$522,221	\$0	\$0	\$522,221	O.K.
64	CAT 3 Local Sw. Direct	0	V40	0	0	0	0	0	0	O.K.
65										
66	Total CAT 3	\$2,960,402		\$2,438,181	\$0	\$522,221	\$0	\$0	\$522,221	O.K.
67										
68	Total COE Sw. CAT 2&3	\$3,548,317		\$2,854,203	\$0	\$694,114	\$0	\$0	\$694,114	O.K.
69										
70										
71	COE TRANSMISSION:									
72										
73	CAT 4.12 Exchange Trunk	\$214,784	123	\$214,784	\$0	\$0	\$0	\$0	\$0	O.K.
74	CAT 4.12 Exch. Tr. Direct	0	V42	0	0	0	0	0	0	O.K.
75	CAT 4.13 Exch. Ln. Message	1,021,768	G13	766,326	0	255,442	0	0	255,442	O.K.
76	CAT 4.13 PL, WATS, Local	28,246	F18	21,279	0	0	0	6,967	6,967	O.K.
77	CAT 4.13 Direct	0	V45	0	0	0	0	0	0	O.K.
78	CAT 4.23 Message	706,501	G18	494,886	0	211,615	0	0	211,615	O.K.
79	CAT 4.23 PL, WATS	0	F24	0	0	0	0	0	0	O.K.
80	CAT 4.23 Direct	115,105	V48	77,095	0	0	0	38,010	38,010	O.K.
81	CAT 4.3 H/R Message	0	G29	0	0	0	0	0	0	O.K.
82	CAT 4.3 WATS	0	V50	0	0	0	0	0	0	O.K.
83	CAT 4.3 Direct	0	V51	0	0	0	0	0	0	O.K.
84										
85	Total COE CAT 4	\$2,086,404		\$1,574,369	\$0	\$467,057	\$0	\$44,977	\$512,035	O.K.
86										
87										
88	INFORMATION ORIGINATION/TERMINATION:									
89										
90	CAT 1 Other IOT Equipment	\$0	G13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
91	CAT 1 Coinless Pay Phones	0	G18	0	0	0	0	0	0	O.K.
92	CAT 2 CP Equipment	0	V70	0	0	0	0	0	0	O.K.
93										
94	Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
95										
96										

SPLITROCK TELECOM COOPERATIVE, INC.

***** 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)		
111 CABLE AND WIRE FACILITIES:										
112										
113 CAT 1.1 IntraLATA PL/WATS	130,000	F31	\$97,934	\$0	\$0	\$0	\$32,067	\$32,067	O.K.	
114 CAT 1.2 InterLATA PL/WATS	0	F31	0	0	0	0	0	0	O.K.	
115 CAT 1.3 Joint Message	4,702,549	G13	3,526,911	0	1,175,637	0	0	1,175,637	O.K.	
116 Other CAT 1 C&WF	0	V74	0	0	0	0	0	0	O.K.	
117										
118 Total CAT 1 C&WF	\$4,832,549		\$3,624,845	\$0	\$1,175,637	\$0	\$32,067	\$1,207,704	O.K.	
119										
120 CAT 2 C&WF	\$150,954	G28	\$150,954	\$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	\$150,954		\$150,954	\$0	\$0	\$0	\$0	\$0	O.K.	
124										
125 CAT 3 Joint Message	380,278	G17	267,518	0	112,760	0	0	\$112,760	O.K.	
126 CAT 3 PL/WATS etc.	0	F36	0	0	0	0	0	0	O.K.	
127 CAT 3 Direct	55,773	V79	36,731	0	0	0	19,042	19,042	O.K.	
128										
129 Total CAT 3 C&WF	\$436,051		\$304,249	\$0	\$112,760	\$0	\$19,042	\$131,802	O.K.	
130										
131 CAT 4 Message	\$0	G29	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
132 CAT 4 WATS	0	V81	0	0	0	0	0	0	O.K.	
133 CAT 4 Direct	0	V82	0	0	0	0	0	0	O.K.	
134										
135 Total CAT 4 C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
136										
137 TOTAL C&WF	\$5,419,554		\$4,080,048	\$0	\$1,288,397	\$0	\$51,109	\$1,339,506	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.	

SPLITROCK TELECOM COOPERATIVE, INC.

***** FCC PART 36 ***** Plant Investment Detail (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Intrastate				TOTAL INTRASTATE (I)	
				Message Telephone Service		Private Line			
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)		
160									
161 COE Operator	\$0	H16	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162 COE Tandem Switch	0	H17	0	0	0	0	0	0	O.K.
163 COE Local Switch	0	H18	0	0	0	0	0	0	O.K.
164 COE Transmission	0	H20	0	0	0	0	0	0	O.K.
165 COE Direct	0	V89	0	0	0	0	0	0	O.K.
166									
167 Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
168									
169 IOT Leases	\$0	V90	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170									
171 C&WF Leases	\$0	V91	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172									
173 TOTAL CAPITAL LEASES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
174									
175									
176 LEASEHOLD IMPROVEMENTS:									
177									
178 Land and Support Assets	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
179 COE Switching	0	H18	0	0	0	0	0	0	O.K.
180 COE Operator	0	H16	0	0	0	0	0	0	O.K.
181 COE Transmission	0	H20	0	0	0	0	0	0	O.K.
182 IOT	0	V96	0	0	0	0	0	0	O.K.
183 C&WF	0	V97	0	0	0	0	0	0	O.K.
184 Other	0	V98	0	0	0	0	0	0	O.K.
185									
186 TOTAL LEASEHOLD IMPROVEMENT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
187									
188									
189 TPIS, EXCL. ACCT. No. 2690	\$13,467,709		\$10,366,272	\$0	\$2,984,372	\$0	\$117,064	\$3,101,437	O.K.

SPLITROCK TELECOM COOPERATIVE, INC.

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

SPLITROCK TELECOM COOPERATIVE, INC.

***** FCC PART 36 ***** Reserves and Deferrals	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 ACCUM. DEPRECIATION, TPIS:										
14										
15 Support Assets	\$1,124,466	H13	\$865,516	\$0	\$249,176	\$0	\$9,774	\$258,950	O.K.	
16 COE Switching	2,499,852	H19	2,010,837	0	489,015	0	0	489,015	O.K.	
17 COE Operator	0	H16	0	0	0	0	0	0	O.K.	
18 COE Transmission	558,851	H20	421,701	0	125,103	0	12,047	137,150	O.K.	
19 IOT Equipment	0	H25	0	0	0	0	0	0	O.K.	
20 Cable and Wire Facilities	2,934,731	H31	2,209,378	0	697,677	0	27,676	725,353	O.K.	
21 Other Plant	0	V135	0	0	0	0	0	0	O.K.	
22										
23 Total Accum. Depr., TPIS	\$7,117,900		\$5,507,432	\$0	\$1,560,971	\$0	\$49,497	\$1,610,468	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.	\$7,117,900		\$5,507,432	\$0	\$1,560,971	\$0	\$49,497	\$1,610,468	O.K.	
35										
36										
37 ACCUM. DEF. INC. TAXES, NET:										
38										
39 Support Assets	0	H13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
40 COE Switching	0	H19	0	0	0	0	0	0	O.K.	
41 COE Operator	0	H16	0	0	0	0	0	0	O.K.	
42 COE Transmission	0	H20	0	0	0	0	0	0	O.K.	
43 IOT Equipment	0	H25	0	0	0	0	0	0	O.K.	
44 Cable and Wire Fac.	0	H31	0	0	0	0	0	0	O.K.	
45 Unclassified	0	V145	0	0	0	0	0	0	O.K.	
46										
47 Total Accum. Def. Inc. Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	

SPLITROCK TELECOM COOPERATIVE, INC.

Private Line

***** FCC PART 36 ***** Functional Distribution of Selected Investments	TOTAL COMPANY	Joint Use Message	Interstate		Intrastate		Extended Area Service	Other	
			InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 TRANS. CQT EQUIPMENT:									
14									
15 Working Loops	5,576	5,426	0	0	0	37	0	113	O.K.
16 Avg. Cost per Loop	188.31	188.31	188.31	188.31	188.31	188.31	188.31	188.31	
17									
18 CAT 4.13 Exch Ln. Invest.	\$1,050,014	\$1,021,768	\$0	\$0	\$0	\$6,967	\$0	\$21,279	
19									
20									
21 Circuit Terminations	773	773	0	0	0	0	0	0	O.K.
22 Avg. Cost per Termination	913.97	913.97	913.97	913.97	913.97	913.97	913.97	913.97	
23									
24 CAT 4.23 Other IX	\$706,501	\$706,501	\$0	\$0	\$0	\$0	\$0	\$0	
25									
26									
27 C&WF INVESTMENT:									
28									
29 Working Loops	5,576	5,426	0	0	0	37	0	113	
30 Loops Factor	1.000000	0.973099	0.000000	0.000000	0.000000	0.006636	0.000000	0.020265	
31 CAT 1 Exchange C&WF	\$4,832,549	\$4,702,549	\$0	\$0	\$0	\$32,067	\$0	\$97,934	O.K.
32									
33									
34 Equivalent IX Circuit Miles	10,188	10,188	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	\$380,278	\$380,278	\$0	\$0	\$0	\$0	\$0	\$0	

SPLITROCK TELECOM COOPERATIVE, INC.

Intrastate

***** FCC PART 36 ***** Physical Allocation Factors	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service				Private Line		TOTAL INTRASTATE	
				InterLATA		IntraLATA		InterLATA	IntraLATA		
				(E)	(F)	(G)	(H)	(I)			
(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	0.823598	0.000000	0.176402	0.000000	0.000000	0.176402	O.K.		
16											
17 Conversation Minute-Miles	1.000000	CMM	0.703480	0.000000	0.296520	0.000000	0.000000	0.296520	O.K.		
18 Conversation Minutes	1.000000	CM	0.700474	0.000000	0.299526	0.000000	0.000000	0.299526	O.K.		
19 Subscriber Minutes (SLU)	1.000000	SLU	0.911806	0.000000	0.088194	0.000000	0.000000	0.088194	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	1.000000	CT2	0.707623	0.000000	0.292377	0.000000	0.000000	0.292377	O.K.		
27											
28 Exchange Trunk Minutes	1.000000	ETM	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.		
29 MOU-Mi., Host/Remote	0.000000	HRM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	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	0.000000	CB	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.		
36 EU Presubscription Factor	1.000000	EPRE	0.399865	0.000000	0.600135	0.000000	0.000000	0.600135	O.K.		
37 EU MTS & WATS Factor	1.000000	EMTS	0.747175	0.000000	0.252825	0.000000	0.000000	0.252825	O.K.		
38 EU Access, P/L and All Other Factor	1.000000	EPLO	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.		
39 IX Special Access Factor	0.000000	ISPA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.		
40 IX Switched Access Factor	0.000000	ISWA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.		
41 IX Billing & Collection Services Factor	0.000000	IBC	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.		
42 Coin Revenue Percent	0.000000	CR	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.		
43 Relative Toll/Local Msgs.	1.000000	TLM	0.491470	0.000000	0.508530	0.000000	0.000000	0.508530	O.K.		
44 Relative Users Percent	1.000000	RUP	0.786090	0.000000	0.213910	0.000000	0.000000	0.213910	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.		

SPLITROCK TELECOM COOPERATIVE, INC.

	Intrastate											TOTAL INTRASTATE (I)
	***** FCC PART 36 ***** Internal Allocation Factors	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service			Private Line			TOTAL (I)	
					(A)	(B)	(C)	(D)	(E)	(F)		
13 Support Assets		1.000000	D31	0.769713	0.000000	0.221595	0.000000	0.000000	0.000000	0.008692	0.230287	O.K.
14 Land and Support Assets		1.000000	D33	0.769713	0.000000	0.221595	0.000000	0.000000	0.000000	0.008692	0.230287	O.K.
15		0.000000	D43	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
16 COE Operator		1.000000	D49	0.707623	0.000000	0.292377	0.000000	0.000000	0.000000	0.000000	0.292377	O.K.
17 COE Tandem Switching		1.000000	D66	0.823598	0.000000	0.176402	0.000000	0.000000	0.000000	0.000000	0.176402	O.K.
18 COE Local Switching		1.000000	D68	0.804382	0.000000	0.195618	0.000000	0.000000	0.000000	0.000000	0.195618	O.K.
19 COE Total Switching		1.000000	D85	0.754585	0.000000	0.223858	0.000000	0.000000	0.000000	0.021557	0.245415	O.K.
20 COE Transmission		1.000000	C19	0.785944	0.000000	0.206074	0.000000	0.000000	0.000000	0.007982	0.214056	O.K.
21 Total COE		1.000000										
22		0.000000	D90	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
23 Info. Orig./Term. CAT 1		0.000000	D92	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
24 Info. Orig./Term. CAT 2		0.000000	D94	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
25 Total IOT		0.000000										
26		1.000000	D118	0.750090	0.000000	0.243275	0.000000	0.000000	0.000000	0.006636	0.249910	O.K.
27 C&WF CAT 1		1.000000	D120	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
28 C&WF CAT 2		1.000000	D129	0.697737	0.000000	0.258594	0.000000	0.000000	0.000000	0.043669	0.302263	O.K.
29 C&WF CAT 3		1.000000	D135	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
30 C&WF CAT 4		0.000000	D137	0.752838	0.000000	0.237731	0.000000	0.000000	0.000000	0.009430	0.247162	O.K.
31 Total C&WF		1.000000										
32		1.000000	C23	0.769713	0.000000	0.221595	0.000000	0.000000	0.000000	0.008692	0.230287	O.K.
33 Total Equipment		1.000000										
34		1.000000	C32	0.769713	0.000000	0.221595	0.000000	0.000000	0.000000	0.008692	0.230287	O.K.
35 TPIS		1.000000	D189	0.769713	0.000000	0.221595	0.000000	0.000000	0.000000	0.008692	0.230287	O.K.
36 TPIS, excl. Acct. No. 2690		1.000000										
37		0.000000	D215	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
38 Plt. Held, Fut. Use		0.000000										
39		0.000000	C25	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
40 Total Tangible Assets		0.000000	C29	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
41 Total Intangible Assets		0.000000	C36	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
42		1.000000	C61	0.765195	0.000000	0.224164	0.000000	0.000000	0.000000	0.010641	0.234805	O.K.
43 Long-term PLUC		1.000000	C68	0.765908	0.000000	0.223650	0.000000	0.000000	0.000000	0.010542	0.234192	O.K.
44 Net Telephone Plant		1.000000	D173	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
45 Total Net Investment		0.000000	I141	0.864545	0.000000	0.135455	0.000000	0.000000	0.000000	0.000000	0.135455	O.K.
46 Capital Leases		0.000000	I170	0.805248	0.000000	0.190608	0.000000	0.000000	0.000000	0.004144	0.194752	O.K.
47		1.000000	I185	0.770593	0.000000	0.225499	0.000000	0.000000	0.000000	0.003909	0.229407	O.K.
48 Tot. Bus. O/c., Cust. Serv.		1.000000										
49		1.000000										
50 Total "BIG THREE" Expenses		1.000000										
51		1.000000										
52 Corporate Operations Expense		1.000000										

SPLITROCK TELECOM COOPERATIVE, INC.

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.	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Network Support, Direct	0	V149	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.	\$74,432	H14	\$57,291	\$0	\$16,494	\$0	\$647	\$17,141	O.K.
21 General Support, Direct	0	V151	0	0	0	0	0	0	O.K.
22									
23 Total General Support Exp.	\$74,432		\$57,291	\$0	\$16,494	\$0	\$647	\$17,141	O.K.
24									
25 Central Office Eq., Alloc.	\$135,587	H21	\$106,564	\$0	\$27,941	\$0	\$1,082	\$29,023	O.K.
26 Central Office Eq., Direct	0	V153	0	0	0	0	0	0	O.K.
27									
28 Total COE Exp.	\$135,587		\$106,564	\$0	\$27,941	\$0	\$1,082	\$29,023	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.	\$57,201	H31	\$43,063	\$0	\$13,598	\$0	\$539	\$14,138	O.K.
38 Cable & Wire, Direct	0	V159	0	0	0	0	0	0	O.K.
39									
40 Total C&WF Exp.	\$57,201		\$43,063	\$0	\$13,598	\$0	\$539	\$14,138	O.K.
41									
42 TOTAL PLT. SPEC. OPER. EXP.	\$267,220		\$206,918	\$0	\$58,033	\$0	\$2,269	\$60,302	O.K.
43									
44 TOTAL PLT. SPEC., ex SUPPORT	\$192,788		\$149,627	\$0	\$41,539	\$0	\$1,622	\$43,161	O.K.

SPLITROCK TELECOM COOPERATIVE, INC.

***** FCC PART 36 ***** Operating Expenses and Taxes	Intrastate								TOTAL INTRASTATE	
	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58 NON-SPECIFIC OPER. EXP.:										
59										
60 Oth. Plt. and Equip., Alloc.	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
61 Oth. Plt. and Equip., Direct	0	V177	0	0	0	0	0	0	0	O.K.
62										
63 Total Oth. Plt. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
64										
65 Network Operations, Alloc.	\$147,687	H33	\$113,677	\$0	\$32,727	\$0	\$1,284	\$34,010	\$34,010	O.K.
66 Network Operations, Direct	68,219	V179	47,889	0	20,330	0	0	20,330	20,330	O.K.
67										
68 Total Network Oper. Exp.	\$215,906		\$161,566	\$0	\$53,057	\$0	\$1,284	\$54,340	\$54,340	O.K.
69										
70 Total Access Expenses	\$373,118	V180	\$373,118	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
71										
72 Depr., Support Assets	\$197,550	H13	\$152,057	\$0	\$43,776	\$0	\$1,717	\$45,493	\$45,493	O.K.
73 Depr., COE Switching	320,463	H19	257,775	0	62,688	0	0	62,688	62,688	O.K.
74 Depr., COE Operator	0	H16	0	0	0	0	0	0	0	O.K.
75 Depr., COE Transmission	192,543	H20	145,290	0	43,102	0	4,151	47,253	47,253	O.K.
76 Depr., IOT Equipment	0	H25	0	0	0	0	0	0	0	O.K.
77 Depr., C&W Facilities	285,454	H31	214,901	0	67,861	0	2,692	70,553	70,553	O.K.
78 Depr., PHFU	0	H38	0	0	0	0	0	0	0	O.K.
79										
80 Total Depreciation Expense	\$996,010		\$770,022	\$0	\$217,428	\$0	\$8,560	\$225,988	\$225,988	O.K.
81										
82 Amort., Tangible Assets	\$0	H40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83 Amort., Intangible Assets	0	H41	0	0	0	0	0	0	0	O.K.
84 Other Amortization	0	V189	0	0	0	0	0	0	0	O.K.
85 Direct Assigned Amort.	0	V190	0	0	0	0	0	0	0	O.K.
86										
87 Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
88										
89 Total Depr. and Amort.	\$996,010		\$770,022	\$0	\$217,428	\$0	\$8,560	\$225,988	\$225,988	O.K.
90										
91 TOTAL NON-SPEC. OPER. EXP.	\$1,585,034		\$1,304,706	\$0	\$270,484	\$0	\$9,844	\$280,328	\$280,328	O.K.

SPLITROCK TELECOM COOPERATIVE, INC.

***** 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	10,932	G19	9,968	0	964	0	0	0	964	O.K.
119 Foreign Directory	0	G46	0	0	0	0	0	0	0	O.K.
120										
121 Total Directory	\$10,932		\$9,968	\$0	\$964	\$0	\$0	\$0	\$964	O.K.
122										
123 Bus. Ofc., EU Presubscription	\$8,967	G36	\$3,586	\$0	\$5,381	\$0	\$0	\$0	\$5,381	O.K.
124 Bus. Ofc., EU MTS & WATS	6,816	G37	5,093	0	1,723	0	0	0	1,723	O.K.
125 Bus. Ofc., EU Access, P/L & all Other	92,759	G38	92,759	0	0	0	0	0	0	O.K.
126 Bus. Ofc., IXC Special Access	0	G39	0	0	0	0	0	0	0	O.K.
127 Bus. Ofc., IXC Switched Access	0	G40	0	0	0	0	0	0	0	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	\$108,542		\$101,437	\$0	\$7,105	\$0	\$0	\$0	\$7,105	O.K.
132										
133 Cust. Svc., Direct	\$0	V205	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
134 Cust. Serv., Msg. Process	14,360	G43	7,058	0	7,302	0	0	0	7,302	O.K.
135 Cust. Serv., Other B&C	16,516	G44	12,983	0	3,533	0	0	0	3,533	O.K.
136 Cust. Serv., CABS	2,915	G45	1,458	0	1,458	0	0	0	1,458	O.K.
137 Cust. Serv., EU Common Line	870	V209	870	0	0	0	0	0	0	O.K.
138										
139 Total Customer Service	\$34,661		\$22,368	\$0	\$12,293	\$0	\$0	\$0	\$12,293	O.K.
140										
141 Total Bus. Ofc., Cust. Serv.	\$143,203		\$123,805	\$0	\$19,398	\$0	\$0	\$0	\$19,398	O.K.
142										

SPLITROCK TELECOM COOPERATIVE, INC.

		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.	\$137,846	H48	\$119,174	\$0	\$18,672	\$0	\$0	\$18,672	O.K.
157	Other Cust. Serv., Direct	396	V211	396	0	0	0	0	0	O.K.
158										
159	Total Other Cust. Serv.	\$138,242		\$119,570	\$0	\$18,672	\$0	\$0	\$18,672	O.K.
160										
161	TOTAL CUSTOMER OPER. EXP.	\$292,377		\$253,343	\$0	\$39,034	\$0	\$0	\$39,034	O.K.
162										
163										
164	"BIG-THREE" EXPENSES:									
165										
166	Total Plt. Spec., ex Support	\$192,788	44	\$149,627	\$0	\$41,539	\$0	\$1,622	\$43,161	O.K.
167	Total Network Oper. Exp.	215,906	68	161,566	0	53,057	0	1,284	54,340	O.K.
168	Total Customer Operations	292,377	161	253,343	0	39,034	0	0	39,034	O.K.
169										
170	TOTAL "BIG THREE" EXPENSES	\$701,071		\$564,536	\$0	\$133,630	\$0	\$2,905	\$136,535	O.K.
171										
172										
173	CORPORATE OPERATIONS EXPENSE:									
174										
175	Exec. and Planning, Alloc.	\$213,188	H50	\$171,669	\$0	\$40,635	\$0	\$884	\$41,519	O.K.
176	Exec. and Planning, Direct	0	V213	0	0	0	0	0	0	O.K.
177										
178	Total Exec. and Planning	\$213,188		\$171,669	\$0	\$40,635	\$0	\$884	\$41,519	O.K.
179										
180	Admin. & General, Allocable	\$452,035	H50	\$364,000	\$0	\$86,162	\$0	\$1,873	\$88,035	O.K.
181	Admin. & General, Direct	40,129	V231	7,870	0	32,259	0	0	32,259	O.K.
182										
183	Total Admin. and Gen.	\$492,164		\$371,870	\$0	\$118,421	\$0	\$1,873	\$120,294	O.K.
184										
185	TOTAL CORPORATE OPERATIONS	\$705,352		\$543,539	\$0	\$159,056	\$0	\$2,757	\$161,813	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	2,060	V233	1,310	0	750	0	0	750	O.K.
192										
193	Total Non-income Taxes	\$2,060		\$1,310	\$0	\$750	\$0	\$0	\$750	O.K.
194										
195										
196	TOTAL OPER. EXP. AND TAXES	\$2,852,043		\$2,309,817	\$0	\$527,357	\$0	\$14,869	\$542,226	O.K.

SPLITROCK TELECOM COOPERATIVE, INC.

***** 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	\$1,523,101	K52	\$797,287	\$275,059	\$0	\$372,175	\$0	\$78,581	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	\$152,310		\$79,729	\$27,506	\$0	\$37,217	\$0	\$7,858	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	\$152,310		\$79,729	\$27,506	\$0	\$37,217	\$0	\$7,858	O.K.	
23										
24 Interest Expense	10,829	N67	5,668	1,956	0	2,646	0	559	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	\$141,481		\$74,060	\$25,550	\$0	\$34,571	\$0	\$7,299	O.K.	
30										
31 State Income Taxes	\$0	29	0	0	0	0	0	0	O.K.	
32 Federal Income Taxes	0	29	0	0	0	0	0	0	O.K.	
33 Operating Expenses and Taxes	542,226	O195	191,428	127,581	3,881	156,918	44,371	18,048	O.K.	
34 Uncollectibles	19,228	Direct	8,152	4,643	0	6,433	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	694,536	16+31+32+33	271,157	155,087	3,881	194,135	44,371	25,906	O.K.	
38										
39										
40 Gross Receipts Tax	37,566	37	14,666	8,388	210	10,501	2,400	1,401	O.K.	
41										
42										
43 TOTAL REVENUE REQUIREMENT	\$751,330		\$293,975	\$168,118	\$4,091	\$211,069	\$46,771	\$27,307	O.K.	
44										

SPLITROCK TELECOM COOPERATIVE, INC.

***** 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	\$555,782	L25	\$103,626	\$211,852	\$0	\$201,324	\$0	\$38,980	O.K.	
14										
15 Central Office Equipment	\$1,206,148	L70	\$255,442	\$522,221	\$0	\$383,508	\$0	\$44,977	O.K.	
16 Info. Term./Orig. Equipment	0	L78	0	0	0	0	0	0	O.K.	
17 Cable and Wire Facilities	1,339,506	L117	1,175,637	0	0	112,760	0	51,109	O.K.	
18										
19 Total COE, IOT, C&WF	\$2,545,654		\$1,431,079	\$522,221	\$0	\$496,268	\$0	\$96,086	O.K.	
20										
21 Total Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
22										
23 Total Tele. Plt. ex Intang.	\$3,101,437		\$1,534,706	\$734,073	\$0	\$697,592	\$0	\$135,066	O.K.	
24 Total Intangible Assets	0	L144	0	0	0	0	0	0	O.K.	
25										
26 Total Plant In Service	\$3,101,437		\$1,534,706	\$734,073	\$0	\$697,592	\$0	\$135,066	O.K.	
27 Total Plt. Held Future Use	0	L147	0	0	0	0	0	0	O.K.	
28 Total ST PUC	0	L163	0	0	0	0	0	0	O.K.	
29 Total LT PUC	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	\$3,101,437		\$1,534,706	\$734,073	\$0	\$697,592	\$0	\$135,066	O.K.	
33										
34 less:										
35 Accum. Depr., Plt. in Serv.	1,610,468	M23	753,319	466,620	0	332,645	0	57,885	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	0	M47	0	0	0	0	0	0	O.K.	
41										
42 plus:										
43 Other Assets	0	Direct	0	0	0	0	0	0	O.K.	
44										
45 NET TELEPHONE PLANT	\$1,490,968		\$781,386	\$267,453	\$0	\$364,947	\$0	\$77,181	O.K.	
46 plus:										
47 Class B RTB Stock	0	L171	0	0	0	0	0	0	O.K.	
48 Materials and Supplies	18,723	L173	9,265	4,431	0	4,211	0	815	O.K.	
49 Cash Working Capital	13,410	L175	6,636	3,174	0	3,016	0	584	O.K.	
50 Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.	
51										
52 NET INVESTMENT	\$1,523,101		\$797,287	\$275,059	\$0	\$372,175	\$0	\$78,581	O.K.	
53										

SPLITROCK TELECOM COOPERATIVE, INC.

***** FCC PART 69 *****									
IntraLATA Investment Detail	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 LAND AND SUPPORT ASSETS:									
14									
15 Land Assets, Message	\$0	N28	0	0	0	0	0	0	O.K.
16 Land Assets, Private Line	0	N28	0	0	0	0	0	0	O.K.
17									
18 Total Land Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19									
20 Support Assets, Message	\$534,804	N28	\$99,715	\$203,856	\$0	\$193,725	\$0	\$37,509	O.K.
21 Support Assets, Private Line	20,978	N28	3,911	7,996	0	7,599	0	1,471	O.K.
22									
23 Total Support Assets	\$555,782		\$103,626	\$211,852	\$0	\$201,324	\$0	\$38,980	O.K.
24									
25 Total Land and Supp. Assets	\$555,782		\$103,626	\$211,852	\$0	\$201,324	\$0	\$38,980	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	\$171,893	(G)	\$0	\$0	\$0	\$171,893	\$0	\$0	O.K.
35 Tandem Assigned	0	Direct	0	0	0	0	0	0	O.K.
36									
37 Total Tandem Switching	\$171,893		\$0	\$0	\$0	\$171,893	\$0	\$0	O.K.
38									
39 Local Switching	\$522,221	(E)	\$0	\$522,221	\$0	\$0	\$0	\$0	O.K.
40 Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41									
42 Total Local Switching	\$522,221		\$0	\$522,221	\$0	\$0	\$0	\$0	O.K.
43									
44 Total Switching	\$694,114		\$0	\$522,221	\$0	\$171,893	\$0	\$0	O.K.

SPLITROCK TELECOM COOPERATIVE, INC.

***** 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	255,442	(D)	255,442	0	0	0	0	0	O.K.
60 COE Exch. Line - PL etc.	6,967	(I)	0	0	0	0	0	6,967	O.K.
61 COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	O.K.
62 COE Interexchange, Message	211,615	(G)	0	0	0	211,615	0	0	O.K.
63 COE Interexchange, PL	0	(I)	0	0	0	0	0	0	O.K.
64 COE Interexchange, Assigned	38,010	(G)	0	0	0	0	0	38,010	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	\$512,035		\$255,442	\$0	\$0	\$211,615	\$0	\$44,977	O.K.
69									
70 Total Central Office Equip.	\$1,206,148		\$255,442	\$522,221	\$0	\$383,508	\$0	\$44,977	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	\$32,067	(I)	\$0	\$0	\$0	\$0	\$0	\$32,067	O.K.
83 Exchange Message	1,175,637	(D)	1,175,637	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	\$1,207,704		\$1,175,637	\$0	\$0	\$0	\$0	\$32,067	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	\$112,760	(G)	\$0	\$0	\$0	\$112,760	\$0	\$0	O.K.
94 Interexchange PL, WATS	0	(I)	0	0	0	0	0	0	O.K.
95 Interexchange Assigned	19,042	(G)	0	0	0	0	0	19,042	O.K.
96									
97 Total Interexchange C&WF	\$131,802		\$0	\$0	\$0	\$112,760	\$0	\$19,042	O.K.

SPLITROCK TELECOM COOPERATIVE, INC.

***** FCC PART 69 *****		Part 36																
IntraLATA Investment		IntraLATA Total		Source or		Common		Local		Information		Common		Billing and		Other		
Detail		(B)		(C)		(D)		(E)		(F)		(G)		(H)		(I)		
111	H/R C&WF, Message	\$0	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
112	H/R C&WF, WATS	0	0	(I)	0	0	0	0	0	0	0	0	0	0	0	0	O.K.	
113	H/R C&WF, Assigned	0	0	Direct	0	0	0	0	0	0	0	0	0	0	0	0	O.K.	
114																		
115	Total Host/Remote C&WF	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
116																		
117	Total Cable and Wire Facil.	\$1,339,506	\$1,175,637		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$112,760	\$0	\$0	\$51,109	\$0	O.K.	
118																		
119	TANGIBLE ASSETS:																	
120																		
121	Land and Support Leases	\$0	0	N28	0	0	0	0	0	0	0	0	0	0	0	0	O.K.	
122																		
123	COE Operator Leases	\$0	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
124	COE Tandem Switching Leases	0	0	34	0	0	0	0	0	0	0	0	0	0	0	0	O.K.	
125	COE Local Switching Leases	0	0	39	0	0	0	0	0	0	0	0	0	0	0	0	O.K.	
126	COE Transmission Leases	0	0	68	0	0	0	0	0	0	0	0	0	0	0	0	O.K.	
127																		
128	Total COE Leases	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
129																		
130	IOT Equipment Leases	\$0	0	78	0	0	0	0	0	0	0	0	0	0	0	0	O.K.	
131																		
132	C&WF Leases	\$0	0	117	0	0	0	0	0	0	0	0	0	0	0	0	O.K.	
133																		
134	Total Capital Leases	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
135																		
136	Leasehold Impr., Alloc.	\$0	0	N37	0	0	0	0	0	0	0	0	0	0	0	0	O.K.	
137	Leasehold Impr., Direct	0	0	Direct	0	0	0	0	0	0	0	0	0	0	0	0	O.K.	
138																		
139	Total Leasehold Improvementsa	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
140																		
141	Total Tangible Assets	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
142																		
143																		
144	TOTAL INTANGIBLE ASSETS	\$0	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
145																		
146																		
147	PROPERTY HELD FOR FUTURE US	\$0	0	N46	0	0	0	0	0	0	0	0	0	0	0	0	0	O.K.

SPLITROCK TELECOM COOPERATIVE, INC.

***** 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	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
164	Long-term	0	N46	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	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	\$18,723	N37	\$9,265	\$4,431	\$0	\$4,211	\$0	\$815	O.K.
174										
175	CASH WORKING CAPITAL	\$13,410	N37	\$6,636	\$3,174	\$0	\$3,016	\$0	\$584	O.K.
176										
177	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

SPLITROCK TELECOM COOPERATIVE, INC.

***** FCC PART 69 ***** IntraLATA Reserves and Deferrals		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	ACCUM. DEPRECIATION, TPIS:									
14										
15	Support Assets	\$258,950	N28	\$48,282	\$98,706	\$0	\$93,801	\$0	\$18,161	O.K.
16	COE Switching	489,015	L44	0	367,914	0	121,102	0	0	O.K.
17	COE Operator	0	L32	0	0	0	0	0	0	O.K.
18	COE Transmission	137,150	L68	68,421	0	0	56,682	0	12,047	O.K.
19	IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
20	Cable and Wire Facilities	725,353	L117	636,617	0	0	61,060	0	27,676	O.K.
21	Other Plant	0	N37	0	0	0	0	0	0	O.K.
22										
23	Total Accum. Depr., TPIS	\$1,610,468		\$753,319	\$466,620	\$0	\$332,645	\$0	\$57,885	O.K.
24										
25	ACCUM. AMORTIZATION:									
26										
27	Accum. Depreciation, PHFU	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28	Accum. Amort., Tangible Inv.	0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
29	Accum. Amort., Intang. Inv.	0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30	Accum. Amort., Other	0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31										
32	Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33										
34	Total Accum. Depr./Amort.	\$1,610,468		\$753,319	\$466,620	\$0	\$332,645	\$0	\$57,885	O.K.
35										
36										
37	ACCUM. DEF. INC. TAXES, NET:									
38										
39	Support Assets	\$0	N28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40	COE Switching	0	L44	0	0	0	0	0	0	O.K.
41	COE Operator	0	L32	0	0	0	0	0	0	O.K.
42	COE Transmission	0	L68	0	0	0	0	0	0	O.K.
43	IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
44	Cable and Wire Fac.	0	L117	0	0	0	0	0	0	O.K.
45	Unclassified	0	N37	0	0	0	0	0	0	O.K.
46										
47	Total Accum. Def. Inc. Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

SPLITROCK TELECOM COOPERATIVE, INC.

Part 36 IntraLATA Total		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Apportionment Factors									
(A)									
13	Central Office Equipment	\$1,206,148	L70	\$255,442	\$522,221	\$0	\$383,508	\$0	\$44,977
14	Info. Org/Term. Eqpt	0	L78	0	0	0	0	0	0
15	C&W Facilities	1,339,506	L117	1,175,637	0	0	112,760	0	51,109
16									
17	Total	\$2,545,654		\$1,431,079	\$522,221	\$0	\$496,268	\$0	\$96,086
18	Factor	1.000000		0.562165	0.205142	0.000000	0.194947	0.000000	0.037745
19									
20	Sum: Sw., Trans., Other	\$1,114,575	17	\$0	\$522,221	\$0	\$496,268	\$0	\$96,086
21	Factor	1.000000		0.000000	0.468538	0.000000	0.445253	0.000000	0.086209
22									
23	Central Office Equipment	\$1,206,148	L70	\$255,442	\$522,221	\$0	\$383,508	\$0	\$44,977
24	Info. Org/Term. Eqpt	0	L78	0	0	0	0	0	0
25	C&W F., Excl. Exch. Message	163,669	L117-83	0	0	0	112,760	0	51,109
26									
27	Total	\$1,370,017		\$255,442	\$522,221	\$0	\$496,268	\$0	\$96,086
28	Factor	1.000000		0.186452	0.381178	0.000000	0.362235	0.000000	0.070135
29									
30	General Support Facilities	\$555,782	L25	\$103,626	\$211,852	\$0	\$201,324	\$0	\$38,980
31	Central Office Equipment	1,206,148	13	255,442	522,221	0	383,508	0	44,977
32	Info. Org/Term. Eqpt	0	14	0	0	0	0	0	0
33	C&W Facilities	1,339,506	15	1,175,637	0	0	112,760	0	51,109
34	Equal Access Investment	0	L177	0	0	0	0	0	0
35									
36	Total	\$3,101,437		\$1,534,706	\$734,073	\$0	\$697,592	\$0	\$135,066
37	Factor	1.000000		0.494837	0.236688	0.000000	0.224925	0.000000	0.043550
38									
39	Sum: Com. Ln., Sw., Trans.	\$2,966,370	36	\$1,534,706	\$734,073	\$0	\$697,592	\$0	\$0
40	Factor	1.000000		0.517368	0.247465	0.000000	0.235167	0.000000	0.000000
41									
42	COE Cat. 2 Factor	1.000000	Direct	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000
43	COE Cat. 1 Factor	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
44									
45	Total TPIS	\$3,101,437	K26	\$1,534,706	\$734,073	\$0	\$697,592	\$0	\$135,066
46	Factor	1.000000		0.494837	0.236688	0.000000	0.224925	0.000000	0.043550

SPLITROCK TELECOM COOPERATIVE, INC.

***** 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	O.K.
61	Wtd. Std. Work Seconds	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
62										
63	"BIG THREE" Expenses	\$153,676	O171	\$46,207	\$29,939	\$1,848	\$47,258	\$24,075	\$4,349	O.K.
64	Factor	1.000000		0.300677	0.194821	0.012024	0.307520	0.156662	0.028298	(0)
.65										
66	Net Investment	\$1,523,101	J13	\$797,287	\$275,059	\$0	\$372,175	\$0	\$78,581	O.K.
67	Factor	1.000000		0.523463	0.180591	0.000000	0.244353	0.000000	0.051593	O.K.

SPLITROCK TELECOM COOPERATIVE, INC.

***** FCC PART 69 *****		Part 36							
Operating Expenses and Taxes		IntraLATA	Apportion	Common	Local	Information	Common	Billing and	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	PLANT SPEC. OPER. EXPENSE:								
14	Network Support, Alloc.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
15	Network Support, Direct	0	0	0	0	0	0	0	O.K.
16	Total Network Support Exp.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
17	General Support, Alloc.	\$17,141	\$3,196	\$6,534	\$0	\$0	\$6,209	\$0	O.K.
18	General Support, Direct	0	0	0	0	0	0	0	O.K.
19	Total General Support Exp.	\$17,141	\$3,196	\$6,534	\$0	\$0	\$6,209	\$0	O.K.
20	Central Office Eq., Alloc.	\$29,023	\$6,147	\$12,566	\$0	\$0	\$9,228	\$0	O.K.
21	Central Office Eq., Direct	0	0	0	0	0	0	0	O.K.
22	Total COE Exp.	\$29,023	\$6,147	\$12,566	\$0	\$0	\$9,228	\$0	O.K.
23	Cust. Premises Equip.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
24	Other IOT	0	0	0	0	0	0	0	O.K.
25	IOT Direct	0	0	0	0	0	0	0	O.K.
26	Total IOT Exp.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
27	Cable & Wire, Alloc.	\$14,138	\$12,408	\$0	\$0	\$0	\$1,190	\$0	O.K.
28	Cable & Wire, Direct	0	0	0	0	0	0	0	O.K.
29	Total C&WF Exp.	\$14,138	\$12,408	\$0	\$0	\$0	\$1,190	\$0	O.K.
30	TOTAL PLT. SPEC. OPER. EXP.	\$60,302	\$21,751	\$19,100	\$0	\$0	\$16,627	\$0	O.K.
31	TOTAL PLT. SPEC., ex SUPPORT	\$43,161	\$18,555	\$12,566	\$0	\$0	\$10,418	\$0	O.K.

SPLITROCK TELECOM COOPERATIVE, INC.

***** 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. Plt. and Equip., Alloc.	\$0	N18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
60 Oth. Plt. and Equip., Direct	0	Direct	0	0	0	0	0	0	0	O.K.
61										
62 Total Oth. Plt. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
63										
64 Network Operations, Alloc.	\$34,010	N18	\$19,119	\$6,977	\$0	\$6,630	\$0	\$1,284	\$0	O.K.
65 Network Operations, Direct	20,330	Direct	0	0	0	20,330	0	0	0	O.K.
66										
67 Total Network Oper. Exp.	\$54,340		\$19,119	\$6,977	\$0	\$26,960	\$0	\$1,284	\$0	O.K.
68										
69 Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70										
71 Depr., Support Assets	\$45,493	L23	\$8,482	\$17,341	\$0	\$16,479	\$0	\$3,191	\$0	O.K.
72 Depr., COE Switching	62,688	L44	0	47,164	0	15,524	0	0	0	O.K.
73 Depr., COE Operator	0	L32	0	0	0	0	0	0	0	O.K.
74 Depr., COE Transmission	47,253	L68	23,573	0	0	19,529	0	4,151	0	O.K.
75 Depr., IOT Equipment	0	L78	0	0	0	0	0	0	0	O.K.
76 Depr., C&W Facilities	70,553	L117	61,922	0	0	5,939	0	2,692	0	O.K.
77 Depr., PHFU	0	L147	0	0	0	0	0	0	0	O.K.
78										
79 Total Depreciation Expense	\$225,988		\$93,978	\$64,505	\$0	\$57,472	\$0	\$10,033	\$0	O.K.
80										
81 Amort., Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
82 Amort., Intangible Assets	0	L144	0	0	0	0	0	0	0	O.K.
83 Other Amortization	0	Direct	0	0	0	0	0	0	0	O.K.
84 Direct Assigned Amort.	0	Direct	0	0	0	0	0	0	0	O.K.
85										
86 Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
87										
88 Total Depr. and Amort.	\$225,988		\$93,978	\$64,505	\$0	\$57,472	\$0	\$10,033	\$0	O.K.
89										
90 TOTAL NON-SPEC. OPER. EXP.	\$280,328		\$113,097	\$71,482	\$0	\$84,432	\$0	\$11,317	\$0	O.K.

SPLITROCK TELECOM COOPERATIVE, INC.

	***** FCC PART 69 *****		SPLITROCK TELECOM COOPERATIVE, INC.								
	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			964	(F)	0	0	964	0	0	0	O.K.
118 Foreign Directory			0	Direct	0	0	0	0	0	0	O.K.
119											
120 Total Directory			\$964		\$0	\$0	\$964	\$0	\$0	\$0	O.K.
121											
122 Bus. Ofc., EU Presubscription			5,381	N40	\$2,784	\$1,332	\$0	\$1,266	\$0	\$0	O.K.
123 Bus. Ofc., Reserved			0	(I)	0	0	0	0	0	0	O.K.
124 Bus. Ofc., EU Access PL & All Other			0	(H)	0	0	0	0	0	0	O.K.
125 Bus. Ofc., EU Message			1,723	(H)	0	0	0	0	1,723	0	O.K.
126 Bus. Ofc., EU Reserved			0	(I)	0	0	0	0	0	0	O.K.
127 Bus. Ofc., IX Special Access			0	(I)	0	0	0	0	0	0	O.K.
128 Bus. Ofc., IX Switched Access			0	N40	0	0	0	0	0	0	O.K.
129 Bus. Ofc., IX Billing and Collection			0	(H)	0	0	0	0	0	0	O.K.
130 Bus. Ofc., Coin Collection & Administr.			0	(D)	0	0	0	0	0	0	O.K.
131 Bus. Ofc., Reserved			0	(I)	0	0	0	0	0	0	O.K.
132											
133 Total Business Office			\$7,105		\$2,784	\$1,332	\$0	\$1,266	\$1,723	\$0	O.K.
134											
135 Cust. Serv., Msg. Process			\$7,302	(H)	0	0	0	0	7,302	0	O.K.
136 Cust. Serv., Other B&C			3,533	(H)	0	0	0	0	3,533	0	O.K.
137 Cust. Serv., CABS			1,458	N21	0	683	0	649	0	126	O.K.
138 Cust. Serv., EU Common Line			0	(H)	0	0	0	0	0	0	O.K.
139											
140 Total Customer Service			\$12,293		\$0	\$683	\$0	\$649	\$10,835	\$126	O.K.
141											
142 Total BO, CS, OS, Dir.			\$20,362		\$2,784	\$2,015	\$964	\$1,915	\$12,559	\$126	O.K.

SPLITROCK TELECOM COOPERATIVE, INC.

***** 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.	\$18,672	142	\$2,553	\$1,848	\$884	\$1,756	\$11,516	\$115	O.K.	
159 Other Cust. Serv., Direct	0	Direct	0	0	(0)	0	0	0	O.K.	
160										
161 Total Other Cust. Serv.	\$18,672		\$2,553	\$1,848	\$884	\$1,756	\$11,516	\$115	O.K.	
162										
163 TOTAL CUSTOMER OPER. EXP.	\$39,034		\$5,337	\$3,863	\$1,848	\$3,671	\$24,075	\$241	O.K.	
164										
165 "BIG-THREE" EXPENSES:										
166										
167 Total PIt. Specific Exp.	\$60,302	41	\$21,751	\$19,100	\$0	\$16,627	\$0	\$2,824	O.K.	
168 Total PIt Non-specific Exp.	54,340	62 + 67 + 69	19,119	6,977	0	26,960	0	1,284	O.K.	
169 Total Customer Operations	39,034	163	5,337	3,863	1,848	3,671	24,075	241	O.K.	
170										
171 TOTAL "BIG THREE" EXPENSES	\$153,678		\$46,207	\$29,939	\$1,848	\$47,258	\$24,075	\$4,349	O.K.	
172										
173 CORPORATE OPERATIONS EXPENSE:										
174										
175 Exec. and Planning, Alloc.	\$41,519	N64	\$12,484	\$8,089	\$499	\$12,768	\$6,504	\$1,175	O.K.	
176 Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O.K.	
177										
178 Total Exec. and Planning	\$41,519		\$12,484	\$8,089	\$499	\$12,768	\$6,504	\$1,175	O.K.	
179										
180 Admin. & General, Allocable	\$88,035	N64	\$26,470	\$17,151	\$1,059	\$27,072	\$13,792	\$2,491	O.K.	
181 Admin. & General, Direct	32,259	Direct	11,901	7,711	476	12,171	0	0	O.K.	
182										
183 Total Admin. and Gen.	\$120,294		\$38,371	\$24,862	\$1,535	\$39,243	\$13,792	\$2,491	O.K.	
184										
185 TOTAL CORPORATE OPERATIONS	\$181,813		\$50,855	\$32,951	\$2,034	\$52,011	\$20,296	\$3,666	O.K.	
186										
187 NON-INCOME TAXES:										
188										
189 Non-income Taxes, Allocable	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
190 Non-income Taxes, Direct	750	Direct	388	186	(0)	176	0	0	O.K.	
191									O.K.	
192										
193 Total Non-income Taxes	\$750		\$388	\$186	(\$0)	\$176	\$0	\$0	O.K.	
194										
195 TOTAL OPER. EXP. AND TAXES	\$542,226		\$191,428	\$127,581	\$3,881	\$156,918	\$44,371	\$18,048	O.K.	

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME SPLITROCK TELECOM COOPERATIVE, INC.
 PERIOD ADDRESSED ENDING DECEMBER 31, 2001
 RUN DATE AND TIME 03-Jun-2002 01:59:12 PM

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

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE
				Message Telephone Service		Private Line		
				InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
PLANT INVESTMENT DETAIL:								
21 Land, Allocable	0	---	---	---	---	---	---	---
22 Land, Direct	0	---	0	---	0	---	0	0
23 Motor Vehicles	0	---	---	---	---	---	---	---
24 Aircraft	0	---	---	---	---	---	---	---
25 Special Purpose Vehicles	0	---	---	---	---	---	---	---
26 Garage Work Equipment	0	---	---	---	---	---	---	---
27 Other Work Equipment	2,413,434	---	---	---	---	---	---	---
28 Buildings, Allocable	0	---	---	---	---	---	---	---
29 Buildings, Direct	0	---	0	---	0	---	0	0
30 Furniture	0	---	---	---	---	---	---	---
31 Office Equipment	0	---	---	---	---	---	---	---
32 General Purpose Computers	0	---	---	---	---	---	---	---
33 CAT 1 Oper. Sys., TSPS	0	---	---	---	---	---	---	---
34 CAT 1 Oper. Sys., Other TSPS	0	---	---	---	---	---	---	---
35 CAT 1 Oper. Sys., Aux. Pos.	0	---	---	---	---	---	---	---
36 CAT 1 Oper. Sys., Other	0	---	0	---	0	---	0	0
37 CAT 2 Tandem Sw. Allocable	587,915	---	---	---	---	---	---	---
38 CAT 2 Tandem Sw. Direct	0	---	0	---	0	---	0	0
39 CAT 3 Local Sw. Allocable	2,960,402	---	---	---	---	---	---	---
40 CAT 3 Local Sw. Direct	0	---	0	---	0	---	0	0
41 CAT 4.12 Exchange Trunk	214,784	---	---	---	---	---	---	---
42 CAT 4.12 Exch. Tr. Direct	0	---	0	---	0	---	0	0
43 CAT 4.13 Exch. Ln. Msg., PL & WATS	1,050,014	---	---	---	---	---	---	---
44 Reserved	0	---	---	---	---	---	---	---
45 CAT 4.13 Direct	0	---	0	---	0	---	0	0
46 CAT 4.23 Message, PL & WATS	706,501	---	---	---	---	---	---	---
47 Reserved	0	---	---	---	---	---	---	---
48 CAT 4.23 Direct	115,105	---	77,095	---	0	---	38,010	38,010
49 CAT 4.3 H/R Message	0	---	---	---	---	---	---	---
50 CAT 4.3 WATS	0	---	0	---	0	---	0	0
51 CAT 4.3 Direct	0	---	0	---	0	---	0	0
52 CAT 1 Other IOT Equipment	0	---	---	---	---	---	---	---
53 CAT 1 Coinless Pay Phones	0	---	0	---	0	---	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL
 SPLITROCK TELECOM COOPERATIVE, INC.
 ENDING DECEMBER 31, 2001

(A)	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service				Private Line			TOTAL INTRASTATE
				InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	(I)	
(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)				
70	CAT 2 CP Equipment	0	0	0	0	0	0	0	0	0	
71	Reserved	0									
72	Reserved	0									
73	CAT 1.3 Joint Msg., Cat. 1.1 & 1.2 PL	4,832,549									
74	Other CAT 1 C&WF	0									
75	CAT 2 C&WF	150,954									
76	CAT 2 C&WF Wideband	0									
77	CAT 3 Joint Message & PLWATS	380,278									
78	Reserved	0									
79	CAT 3 Direct	55,773	36,731	0	0	19,042	0	0	19,042	0	
80	CAT 4 Message	0									
81	CAT 4 WATS	0									
82	CAT 4 Direct	0									
83	Allocable Support Leases	0									
84	Direct Support Leases	0									
85	COE Operator	0									
86	COE Tandem Switch	0									
87	COE Local Switch	0									
88	COE Transmission	0									
89	COE Direct	0									
90	IOT Leases	0									
91	C&WF Leases	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									
97	Leasehold Imp. C&WF	0									
98	Leasehold Imp. Other	0									
99	Allocable Acct. No. 2690	0									
100	Direct Acct. No. 2690	0									
101	Materials and Supplies	75,751									
102	RTB Stock	0									
103	Tele. Pit. Adjust. - Alloc.	0									
104	Tele. Pit. Adjust. - Direct	0									
105	Other Assets, Net	0									
106	Other Liab., Def. Cr., Net	0									

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

SPLITROCK TELECOM COOPERATIVE, INC.
 ENDING DECEMBER 31, 2001

***** FCC PART 36 *****		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE
					Message Telephone Service		Private Line		
					InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
123	TPUC -- Short Term, Alloc.	0	---	---	---	---	---	---	---
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	1,124,466	---	---	---	---	---	---	---
130	Acc. Depr. COE Switching	2,499,852	---	---	---	---	---	---	---
131	Acc. Depr. COE Operator	0	---	---	---	---	---	---	---
132	Acc. Depr. COE Transmission	558,851	---	---	---	---	---	---	---
133	Acc. Depr. IOT Equipment	0	---	---	---	---	---	---	---
134	Acc. Depr. Cable and Wire Facilities	2,934,731	---	---	---	---	---	---	---
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	0	---	---	---	---	---	---	---
140	Acc. Def. IT COE Switching	0	---	---	---	---	---	---	---
141	Acc. Def. IT COE Operator	0	---	---	---	---	---	---	---
142	Acc. Def. IT COE Trans.	0	---	---	---	---	---	---	---
143	Acc. Def. IT IOT Equipment	0	---	---	---	---	---	---	---
144	Acc. Def. IT C&WF	0	---	---	---	---	---	---	---
145	Acc. Def. IT Unclassified	0	---	0	0	0	0	0	0
146									
147	OPERATING EXPENSES AND TAXES:								
148	Network Support, Alloc.	0	---	---	---	---	---	---	---
149	Network Support, Direct	0	---	0	0	0	0	0	0
150	General Support, Alloc.	74,432	---	---	---	---	---	---	---
151	General Support, Direct	0	---	0	0	0	0	0	0
152	Central Office Eq., Alloc.	135,587	---	---	---	---	---	---	---
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.	57,201	---	---	---	---	---	---	---
159	Cable & Wire, Direct	0	---	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL
 SPLITROCK TELECOM COOPERATIVE, INC.
 ENDING DECEMBER 31, 2001

	TOTAL COMPANY	Intrastate										TOTAL INTRASTATE
		(A)	(B)	Message Telephone Service			Private Line			(I)		
				(C)	(D)	(E)	(F)	(G)	(H)			
		Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA			
176 Oth. Plt. and Equip., Alloc.	0		0	0	0	0	0	0	0	0	0	
177 Oth. Plt. and Equip., Direct	0		0	0	0	0	0	0	0	0	0	
178 Network Operations, Alloc.	147,687		0	0	0	0	0	0	0	0	0	
179 Network Operations, Direct	68,219		47,889	0	0	0	0	0	0	0	20,330	
180 Total Access Expense	373,118		373,118	0	0	0	0	0	0	0	0	
181 Depr., Support Assets	197,550											
182 Depr., COE Switching	320,463											
183 Depr., COE Operator	0											
184 Depr., COE Transmission	192,543											
185 Depr., IOT Equipment	0											
186 Depr., C&W Facilities	285,454											
187 Amort., Tangible Assets	0											
188 Amort., Intangible Assets	0											
189 Other Amortization	0		0	0	0	0	0	0	0	0	0	
190 Direct Assigned Amort.	0		0	0	0	0	0	0	0	0	0	
191 Marketing, Allocable	0		0	0	0	0	0	0	0	0	0	
192 Marketing, Direct	0		0	0	0	0	0	0	0	0	0	
193 Operator Service, Alloc.	0		0	0	0	0	0	0	0	0	0	
194 Operator Service, Direct	0		0	0	0	0	0	0	0	0	0	
195 Classified Directory	0		0	0	0	0	0	0	0	0	0	
196 Alphabetical Directory	10,932											
197 Foreign Directory	0											
198 Bus. O/c., EU Presubscription	8,967											
199 Bus. O/c., EU MTS & WATS	6,816											
200 Bus. O/c., EU Access, P/L & all Other	92,759											
201 Bus. O/c., IXC Special Access	0											
202 Bus. O/c., IXC Switched Access	0											
203 Bus. O/c., IXC B & C Services	0											
204 Coin Collect & Admin.	0											
205 Cust. Svc., Direct	0		0	0	0	0	0	0	0	0	0	
206 Cust. Serv., Msg. Process	14,360											
207 Cust. Serv., Other B&C	16,516											
208 Cust. Serv., CABS	2,915											
209 Cust. Serv., EU Common Line	870		870	0	0	0	0	0	0	0	0	
210 Other Cust. Serv., Alloc.	137,846											
211 Other Cust. Serv., Direct	396		396	0	0	0	0	0	0	0	0	
212 Exec. and Planning, Alloc.	213,188											
213 Exec. and Planning, Direct	0		0	0	0	0	0	0	0	0	0	

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

SPLITROCK TELECOM COOPERATIVE, INC.
ENDING DECEMBER 31, 2001

***** FCC PART 36 *****		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE
					Message Telephone Service		Private Line		
					InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
230 Admin. & General, Allocable	452,035	---	---	---	---	---	---	---	---
231 Admin. & General, Direct	40,129	---	7,870	0	32,259	0	0	32,259	
232 Non-income Taxes, Allocable	0	---	---	---	---	---	---	---	
233 Non-income Taxes, Direct	2,060	---	1,310	0	750	0	0	750	
234									
235 OTHER INCOME STATEMENT:									
236 State Income Tax Rate	0.00%	---	---	---	---	---	---	---	
237 Federal Income Tax Rate	0.00%	---	---	---	---	---	---	---	
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	0	---	---	---	---	---	---	---	
244 Interest Expense	46,118	---	---	---	---	---	---	---	
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	29,424	---	10,196	0	19,228	0	0	19,228	
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

SPLITROCK TELECOM COOPERATIVE, INC.
 ENDING DECEMBER 31, 2001

***** FCC PART 36 *****		TOTAL COMPANY	Source/ Allocator	Interstate				Intrastate		TOTAL INTRASTATE
				Other	Private Line		Private Line			
(A)	(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(H)	(I)	
271 Working Loops	5,576	---	113	0	0	0	0	37	37	
272 Equivalent Interexchange Cct. Miles	10,188	---	0	0	0	0	0	0	0	
273 Interexchange Circuit Terminations	773	---	0	0	0	0	0	0	0	

PROFITABILITY

Account	Subaccount	Description	Beginning Balance	Current Period Debit	Current Period Credit	Ending Balance	Adjustment	Balance
1130.1000	10-00	Cash-General Fund	26287.94	0.00	4649.66	21638.28		
1130.1100	10-00	Cash-ACH Checking Acct #313039	90.60	0.00	27.85	62.75		
1130.1200	10-00	Cash-Capital Credits	3910.99	0.00	205.38	3705.61		
1130.2000	10-00	Cash-Construction Fund	1.00	0.00	0.00	1.00		
1150.0000	10-00	Cash on Hand	800.00	0.00	0.00	800.00		
1180.1000	10-00	Accounts Receivable-Customers	18632.13	96.72	0.00	18728.85		
1180.1000	70-00	Accounts Receivable-Customers	6791.99	740.24	0.00	7532.23		
1180.2000	10-00	A/R-Unbilled	52692.57	8724.82	0.00	61417.39		
1190.2000	10-00	A/R-Benefits	7704.24	6410.22	0.00	14114.46		
1190.3000	10-00	A/R-Miscellaneous	55562.43	0.00	6915.48	48646.95		
1190.4100	10-00	A/R-Cabs Billed	287945.76	33340.18	0.00	321285.94		
1190.4200	10-00	A/R-Cabs Unbilled	-11746.15	11746.15	0.00	0.00		
1190.5300	70-00	A/R-Baltic DBS	22036.33	4166.83	0.00	26203.16		
1190.6100	10-00	A/R-Splitrock Properties	280992.13	38482.65	0.00	319474.78		
1190.6200	10-00	A/R-Splitrock Communications	26300.81	0.00	26300.81	0.00		
1190.9100	10-00	A/R-Telephone	7440.26	140964.63	0.00	148404.89		
1200.0000	10-00	Notes Receivable-Corson	100000.00	0.00	0.00	100000.00		
1210.0000	10-00	Accrued Interest Receivable	73662.85	0.00	10045.90	63616.95		
1210.0000	90-00	Accrued Interest Receivable	2321.22	842.03	0.00	3163.25		
1220.0000	10-00	Inventory	138945.23	0.00	63193.94	75751.29		
1220.0000	60-00	Inventory	2409.46	0.00	0.00	2409.46		
1220.0000	70-00	Inventory	36372.33	0.00	2193.95	34178.38		
1220.0000	90-00	Inventory	28770.98	0.00	10042.03	18728.95		
1310.0000	10-00	Prepaid Insurance	2025.53	68583.09	0.00	70608.62		
1330.0000	90-00	Other Prepayments	2706.42	0.00	695.60	2010.82		
1350.0000	10-00	Gift Certificates	230.00	0.00	0.00	230.00		
1401.1000	10-00	Investment in Splitrock Proper	900000.00	0.00	0.00	900000.00		
1401.1100	10-00	Equity Earn in Splitrock Prop	2340263.39	41777.86	0.00	2382041.25		
1401.2000	10-00	Investment in Splitrock Comm	150000.00	0.00	0.00	150000.00		
1401.2100	10-00	Equity Earn in Splitrock Comm	132273.85	2676.65	0.00	134950.50		
1402.0000	10-00	Cash Investments	822114.55	0.00	90524.68	8130519.87		
1402.0000	90-00	Cash Investments	488271.92	820.73	0.00	489092.65		
1402.0001	10-00	Premiums/Discounts on Investme	-28358.49	2969.95	0.00	-25388.54		
1402.1300	10-00	Investment in Midwest Cellular	992217.25	24500.00	0.00	1016717.25		
1402.1310	10-00	Midwest Cellular Goodwill	420130.76	0.00	985.00	419145.76		
1402.1400	10-00	Investment in Alliance Telecom	6381313.46	30143.84	0.00	6411457.30		
1402.1500	10-00	Investment in SDN	265575.11	0.00	3725.66	261849.45		
1402.1600	10-00	Investment in Verisign Stock	1421.33	0.00	0.00	1421.33		
1402.1700	10-00	Investment in Express Comm	3943.00	0.00	0.00	3943.00		
1402.2000	10-00	Investment in RTB Stock	145596.00	0.00	0.00	145596.00		
1402.3100	10-00	Investment in RTB	100585.00	0.00	0.00	100585.00		
1402.3110	10-00	Investment in RTB-Other	-100585.00	0.00	0.00	-100585.00		
1402.3200	10-00	Investment-Capital Credits	47438.27	0.00	436.99	47001.28		
1402.3200	90-00	Investment-Capital Credits	3268.64	0.00	145.34	3123.30		
1402.3300	10-00	Investment in Golf Course	5000.00	0.00	0.00	5000.00		
1402.3400	10-00	Investments-Split Dollar	75000.00	0.00	0.00	75000.00		
1402.3500	10-00	Investment in DTV Franchise	49984.06	0.00	531.74	49452.32		
1402.3600	10-00	Investment in LMDS	162271.00	0.00	0.00	162271.00		
1402.3700	10-00	Investment in NECA	20000.00	0.00	0.00	20000.00		
1406.1000	10-00	Customer Premise Equipment	917181.35	0.00	38.75	917142.60		
1406.1000	70-00	Customer Premise Equipment	6991.54	0.00	0.00	6991.54		
1406.1000	80-00	Customer Premise Equipment	204612.60	0.00	0.00	204612.60		
1406.1100	10-00	Acc Dep-Customer Premise Equip	-814418.45	0.00	0.00	-819768.67		
1406.1100	70-00	Acc Dep-Customer Premise Equip	-6991.54	0.00	0.00	-6991.54		
1406.1100	80-00	Acc Dep-Customer Premise Equip	-55671.83	0.00	3410.21	-59082.04		
1410.1000	10-00	Payphone Equipment	42589.89	0.00	0.00	42589.89		
1410.1100	10-00	Accr Depr-Payphone Equipment	-42589.89	0.00	0.00	-42589.89		
2003.1100	10-00	TPUC-Work Order	556284.39	3178.35	0.00	559462.74		

Account	Subaccount	Description	Beginning Balance	Current Period Debit	Current Period Credit	Ending Balance	Adjustment	Adjustment Balance
2003.1100	10-10	TPUC-Work Order	24921.32	0.00	87670.56	-62749.24		
2003.1100	10-20	TPUC-Work Order	84960.36	0.00	0.00	84960.36		
2111.0000	10-00	Land	225142.31	0.00	0.00	225142.31		
2112.0000	10-00	Vehicles	321373.48	0.00	0.00	321373.48		
2116.0000	10-00	Tools & Work Equipment	201403.16	0.00	0.00	201403.16		
2116.1000	10-00	Tools-Radio	16487.19	0.00	0.00	16487.19		
2116.2000	10-00	Tools-Cellular	1768.72	0.00	0.00	1768.72		
2116.9000	90-00	Tools & Work Equipment	27413.94	0.00	0.00	27413.94		
2121.0000	10-00	Buildings	937740.41	0.00	0.00	937740.41		
2122.0000	10-00	Furniture & Office Equipment	340790.38	2448.60	0.00	343238.98		
2124.0000	10-00	Computers	493779.73	0.00	0.00	493779.73		
2124.1000	10-00	Computer Software	310808.64	0.00	0.00	310808.64		
2212.1000	10-00	COE-Brandon	1599638.01	0.00	0.00	1599638.01		
2212.2000	10-00	COE-Garretson	1227967.43	0.00	0.00	1227967.43		
2212.3000	10-00	COE-Software	320960.93	0.00	0.00	320960.93		
2231.9100	90-00	Towers	7429.00	0.00	0.00	7429.00		
2231.9200	90-00	Earth Stations & Antenna	268142.09	150000.00	0.00	418142.09		
2232.0000	10-00	COE-Station Carrier	757623.03	20966.95	0.00	778589.98		
2232.1000	10-00	COE-Trunk Carrier	188643.48	0.00	0.00	188643.48		
2232.2000	10-00	COE-Fiber Electronics	645668.02	0.00	0.00	645668.02		
2232.9100	90-00	Power Supplies	11355.39	0.00	0.00	11355.39		
2232.9200	90-00	Amplifiers	122940.83	0.00	0.00	122940.83		
2232.9300	90-00	Service Drops	140830.27	11475.33	0.00	152305.60		
2232.9400	90-00	Home Wiring Equipment	164211.34	0.00	0.00	164211.34		
2232.9500	90-00	Local Channel Equipment	10086.08	0.00	0.00	10086.08		
2422.0000	10-00	Underground Cable	245381.40	0.00	0.00	245381.40		
2423.0000	10-00	Buried Cable	2860612.95	99791.05	0.00	2960404.00		
2423.0000	90-00	Buried Cable	476111.25	15699.11	0.00	491810.36		
2423.1000	10-00	Buried Fiber	655757.18	0.00	0.00	655757.18		
2441.0000	10-00	Conduit Systems	895226.38	11602.56	0.00	906828.94		
3100.1120	10-00	Accum Dep-Vehicles	-87728.12	0.00	2678.11	-90406.23		
3100.1160	10-00	Accum Dep-Tools & Work Equip	-145976.94	0.00	1342.69	-147319.63		
3100.1160	90-00	Accum Dep-Tools & Work Equip	-26173.58	0.00	182.76	-26356.34		
3100.1161	10-00	Accum Dep-Tools-Radio	-15006.52	0.00	164.87	-15171.39		
3100.1162	10-00	Accum Dep-Tools-Cellular	-1768.72	0.00	0.00	-1768.72		
3100.1210	10-00	Accum Dep-Buildings	-420495.27	0.00	3125.80	-423621.07		
3100.1220	10-00	Accum Dep-Furn & Office Equip	-219927.05	0.00	2839.92	-222766.97		
3100.1240	10-00	Accum Dep-Computers	-209892.60	0.00	8229.66	-218122.26		
3100.1241	10-00	Accum Dep-Computer Software	-289926.65	0.00	8633.49	-298560.14		
3100.2121	10-00	Accum Dep-COE Equip-Brandon	-1393842.77	0.00	10664.25	-1404507.02		
3100.2122	10-00	Accum Dep-COE Equip-Garretson	-779961.67	0.00	8186.45	-788148.12		
3100.2123	10-00	Accum Dep-COE Equip-Software	-254695.47	0.00	3824.78	-258520.25		
3100.2310	90-00	Accum Dep-Towers	-7514.00	0.00	0.00	-7514.00		
3100.2311	90-00	Accum Dep-Earth Stations & Ant	-268142.09	0.00	0.00	-268142.09		
3100.2320	10-00	Accum Dep-COE-Station Carrier	-225327.08	0.00	7891.91	-233218.99		
3100.2321	10-00	Accum Dep-COE-Trunk Carrier	-64281.79	0.00	1572.03	-65853.82		
3100.2322	10-00	Accum Dep-COE-Fiber Electronic	-237759.68	0.00	5380.57	-243140.25		
3100.4220	10-00	Accum Dep-Underground Cable	-31472.93	0.00	1226.91	-32699.84		
3100.4230	10-00	Accum Dep-Buried Cable	-2487714.78	0.00	61.06	-2487775.84		
3100.4230	90-00	Accum Dep-Buried Cable	-476111.25	1797.76	0.00	-474313.49		
3100.4231	10-00	Accum Dep-Buried Fiber	-201353.03	0.00	2732.32	-204085.35		
3100.4410	10-00	Accum Dep-Conduit Systems	-197599.09	0.00	2238.07	-199837.16		
3100.9100	90-00	Accum Dep-Power Supplies	-11355.39	0.00	0.00	-11355.39		
3100.9200	90-00	Accum Dep-Amplifiers	-122940.83	0.00	0.00	-122940.83		
3100.9300	90-00	Accum Dep-Service Drops	-107878.91	0.00	265.41	-108144.32		
3100.9400	90-00	Accum Dep-Home Wiring Equip	-164211.34	0.00	0.00	-164211.34		
3100.9500	90-00	Accum Dep-Local Channel Equip	-10086.08	0.00	0.00	-10086.08		

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Account	Subaccount	Description	Beginning Balance	Current Period Debit	Current Period Credit	Ending Balance	Adjustment	Adjustment Balance
		** Total Assets	27883660.28	733946.30	388430.81	28229175.77		
4010.0000	10-00	A/P-Miscellaneous	100747.02	0.00	11646.99	112394.01		
4010.0000	90-00	A/P-Miscellaneous	1688.00	0.00	25858.47	27546.47		
4010.0001	10-00	A/P-Flexible Benefits	3694.24	2494.24	0.00	1200.00		
4010.0002	10-00	A/P-Commun Impaired Fund	756.27	0.00	756.67	1512.94		
4010.0003	10-00	A/P-Enhanced 911	7689.91	0.00	3833.58	11523.49		
4010.0004	10-00	A/P-South Dakota Sales Tax	9776.65	0.00	330.02	10106.67		
4010.0005	10-00	A/P-Minnesota Sales Tax	1742.50	0.00	125.78	1868.28		
4010.0006	10-00	A/P-Minnesota 900 Tax	-20.00	0.00	0.00	-20.00		
4010.0007	10-00	A/P-INS Surcharges	121.75	0.00	1.20	122.95		
4010.0008	10-00	A/P-South Dakota Use Tax	570.26	0.00	624.27	1194.53		
4010.0008	10-10	A/P-South Dakota Use Tax	40.96	0.00	0.00	40.96		
4010.0009	10-00	A/P-Brandon City Sales Tax	2166.80	0.00	47.13	2213.93		
4010.0010	10-00	A/P-Garretson City Sales Tax	671.01	12.84	0.00	658.17		
4010.0011	10-00	A/P-Sioux Falls City Sales Tax	8.95	6.58	0.00	2.37		
4010.0013	10-00	A/P-Garretson City Use Tax	285.14	0.00	312.07	597.21		
4010.2400	10-00	A/P-Federal Tax	-224.59	178.85	0.00	-403.44		
4010.7500	10-00	A/P-Sales Taxes-Sherman	16.84	0.09	0.00	16.75		
4030.0000	10-00	Deferred Revenue	159.35	0.00	30.15	189.50		
4030.0000	70-00	Deferred Revenue	32085.59	3296.11	0.00	28789.48		
4040.0000	10-00	Customer Deposits	27865.00	350.00	0.00	27515.00		
4070.0000	10-00	Accrued Federal Income Taxes	-30980.43	70752.86	0.00	-101733.29		
4080.1001	10-00	Accrued Gross Revenue Taxes-SD	193019.43	0.00	20606.67	213626.10		
4080.3000	10-00	Acc Federal Unemployment Taxes	-662.49	0.00	19.69	-642.80		
4080.4000	10-00	Accrued State Unemployment Tax	-471.98	0.00	7.38	-464.60		
4120.1000	10-00	Accrued Interest Payable-REA	6124.68	6124.70	0.00	-0.02		
4120.2000	10-00	Accrued Interest Payable-RTB	299.81	0.00	309.82	609.63		
4120.3000	10-00	Accrued Interest Payable-FFB	10336.33	10336.33	0.00	0.00		
4120.6000	90-00	Accrued Liabilities-CATV	7440.26	0.00	140964.63	148404.89		
4130.1300	10-00	A/P-Capital Credits-1998	15307.64	0.00	0.00	15307.64		
4130.1400	10-00	Accts Payable-Cap Credits 1999	48226.19	0.00	0.00	48226.19		
4130.1500	10-00	Accts Payable-Cap Credits 2000	54457.61	0.00	0.00	54457.61		
4130.1600	10-00	Accts Payable-Cap Credits 2001	47681.20	205.38	0.00	47475.82		
4130.2000	10-10	Accrued Vacation Payable	49191.70	0.00	4079.85	53271.55		
4130.2100	10-10	Accrued Holidays Payable	8681.63	0.00	2136.14	10817.77		
4130.2200	10-00	Accrued Sick Leave Payable	-21721.76	0.00	21721.76	0.00		
4130.2200	10-10	Accrued Sick Leave Payable	64672.84	21436.69	0.00	43236.15		
4130.2300	10-00	Acc Marketing Incentive Bonus	570.46	0.00	646.00	1216.46		
4210.1200	10-00	Long Term Debt-REA Notes	1447523.11	34423.80	0.00	1413099.31		
4210.1210	10-00	Long Term Debt-REA Adv Payment	-711138.85	0.00	43632.24	-667506.61		
4210.1300	10-00	Long Term Debt-RTB Notes	2542040.57	9373.63	0.00	2532666.94		
4210.1310	10-00	Long Term Debt-RTB Unadvanced	-427443.00	0.00	0.00	-427443.00		
4210.1400	10-00	Long Term Debt-FFB Notes	7794000.00	3917.55	0.00	7790082.45		
4210.1410	10-00	Long Term Debt-FFB Unadvanced	-6093931.00	0.00	0.00	-6093931.00		
4350.0000	10-00	Deferred Income Taxes	33852.00	0.00	0.00	33852.00		
4360.0000	10-00	Deferred Credits-Education Res	5238.29	1872.08	0.00	3366.21		
4540.0000	10-00	Member' Equities	686.84	0.00	0.00	686.84		
4540.1000	10-00	Unassigned Non-Operating Cap	11114312.23	0.00	0.00	11114312.23		
4550.0000	10-00	Retained Earnings	1393470.43	0.00	0.00	1393470.43		
4550.0000	10-10	Retained Earnings	-737826.01	0.00	0.00	-737826.01		
4550.0000	10-20	Retained Earnings	-675752.17	0.00	0.00	-675752.17		
4550.0000	70-00	Retained Earnings	106628.98	0.00	0.00	106628.98		
4550.0000	70-10	Retained Earnings	-61641.35	0.00	0.00	-61641.35		
4550.0000	70-20	Retained Earnings	-55272.44	0.00	0.00	-55272.44		

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Account	Subaccount	Description	Beginning Balance	Current Period Debit	Current Period Credit	Ending Balance	Adjustment	Balance
4550.0000	80-00	Retained Earnings	91280.43	0.00	0.00	91280.43		
4550.0000	80-10	Retained Earnings	-48601.41	0.00	0.00	-48601.41		
4550.0000	80-20	Retained Earnings	-37669.05	0.00	0.00	-37669.05		
4550.0000	90-00	Retained Earnings	221830.16	0.00	0.00	221830.16		
4550.0000	90-10	Retained Earnings	-59705.69	0.00	0.00	-59705.69		
4550.0000	90-20	Retained Earnings	-61691.66	0.00	0.00	-61691.66		
4550.4000	10-00	Capital Credits Assignable	-69038.64	0.00	0.00	-69038.64		
4550.5000	10-00	Capital Credits Assigned	8437838.83	0.00	0.00	8437838.83		
4550.5000	90-00	Capital Credits Assigned	218648.80	0.00	0.00	218648.80		
4550.6000	10-00	Gain in Retired Capital Credit	65510.11	0.00	0.00	65510.11		
4550.6000	90-00	Gain in Retired Capital Credit	201463.05	0.00	0.00	201463.05		
4550.7000	10-00	Income Balance	3378900.33	0.00	304845.98	3683746.31		
4550.7000	10-10	Income Balance	-588532.19	56423.73	0.00	-644955.92		
4550.7000	10-20	Income Balance	-332021.72	29416.46	0.00	-361438.18		
4550.7000	70-00	Income Balance	191747.69	0.00	13704.05	205451.74		
4550.7000	70-10	Income Balance	-60439.66	9069.12	0.00	-69508.78		
4550.7000	70-20	Income Balance	-36533.60	5311.33	0.00	-41844.93		
4550.7000	80-00	Income Balance	163652.10	0.00	21812.67	185464.77		
4550.7000	80-10	Income Balance	-90660.64	6508.82	0.00	-97169.46		
4550.7000	80-20	Income Balance	-48852.34	3507.25	0.00	-52359.59		
4550.7000	90-00	Income Balance	123441.13	12778.81	0.00	136219.94		
4550.7000	90-10	Income Balance	-58731.19	6486.98	0.00	-65218.17		
4550.7000	90-20	Income Balance	-34936.96	3811.11	0.00	-38748.07		
** Total Liabilities			27883660.28	285316.53	630832.02	28229175.77		
5001.0000	10-00	Local Service Revenue	660244.99	0.00	60782.91	721027.90		
5002.0000	10-00	Miscellaneous Service Revenue	29339.72	0.00	2723.48	32063.20		
5010.0000	10-00	Public Telephone Revenue	-9597.64	864.09	0.00	-10461.73		
5081.0000	10-00	End User Revenue	227943.07	0.00	21931.51	249874.58		
5082.1000	10-00	Interlata-Carrier Common Line	279895.16	0.00	51842.70	331737.86		
5082.2000	10-00	NECA-Carrier Common Line Rev	97666.70	0.00	4975.28	102641.98		
5082.3000	10-00	Interlata-Traff Sensative Rev	864227.94	0.00	47834.63	912062.57		
5082.3100	10-00	Interlata - Traffic Sensitive	259349.00	0.00	23814.00	283163.00		
5082.4000	10-00	NECA-Traffic Sensative Revenue	120.00	0.00	0.00	120.00		
5083.0000	10-00	Interlata-Private Line Revenue	300021.66	0.00	25215.18	325236.84		
5084.1000	10-00	Intralata-Carrier Common Line	273509.65	0.00	40270.82	313780.47		
5084.2000	10-00	Intralata-Traff Sensative Rev	342055.48	0.00	13830.15	355885.63		
5100.1000	10-00	Long Distance Toll Rev-Inter	265084.76	0.00	29524.67	294609.43		
5100.2000	10-00	Long Distance Toll Rev-Intra	163132.31	0.00	15707.03	178839.34		
5128.0000	10-00	Intralata-Private Line Revenue	147727.04	0.00	12019.82	159746.86		
5160.0000	10-00	Intra Directory Assistance	6244.60	0.00	530.20	6774.80		
5230.0000	10-00	Directory Revenue	4331.64	0.00	0.00	4331.64		
5230.1000	10-00	Data Base Revenue	-1059.09	174.34	0.00	-1233.43		
5240.0000	10-00	Rent Revenue	1100.00	0.00	100.00	1200.00		
5240.1000	10-00	Fiber Lease Rev-Communications	33374.00	0.00	3034.00	36408.00		
5240.2000	10-00	Facilities Lease-Properties	134948.04	0.00	12264.75	147212.79		
5240.3000	10-00	Vehicle Lease-Properties	5775.00	0.00	525.00	6300.00		
5240.4000	10-00	Fiber Lease Revenue-Fiber Ring	154247.50	0.00	13142.23	167389.73		
5250.0000	10-00	Corporate Operations Revenue	176750.00	0.00	12250.00	189000.00		
5260.1000	10-00	Late Payment Charges	8821.42	0.00	846.56	9667.98		
5264.1000	10-00	Pic Charges-Interlata	1800.00	0.00	205.00	2005.00		
5264.2000	10-00	Pic Charges-Intralata	1530.00	0.00	170.00	1700.00		
5264.3000	10-00	NECA 900 Blocking Charges	358.40	0.00	224.00	582.40		
5270.1000	10-00	Billing and Coll Rev-Intra	11555.53	0.00	483.69	12039.22		
5270.2000	10-00	Billing and Coll Rev-Intra	8218.13	0.00	519.29	8737.42		

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Account	Subaccount	Description	Beginning Balance	Current Period Debit	Credit	Ending Balance	Adjustment	Adjustment Balance
5270.3000	10-00	Billing and Coll Rev-AOS & Oth	-1234.49	0.00	0.00	-1234.49		
5300.0000	10-00	Uncollectable Operating Revenu	4827.91	283.54	0.00	4544.37		
5300.0000	70-00	Uncollectable Operating Revenu	-3249.27	608.77	0.00	-3858.04		
6112.0000	10-10	Vehicle Expense-Clearing	0.00	0.00	5.17	-5.17		
6121.0000	10-00	Land and Building Expense	52359.08	2757.97	0.00	55117.05		
6121.0000	10-10	Land and Building Expense	8250.42	1530.58	0.00	9781.00		
6121.0000	10-20	Land and Building Expense	5018.18	924.32	0.00	5942.50		
6122.0000	10-00	Furniture and Office Equip Exp	6051.98	0.00	0.00	6051.98		
6122.0000	10-10	Furniture and Office Equip Exp	717.01	68.44	0.00	785.45		
6122.0000	10-20	Furniture and Office Equip Exp	377.11	45.40	0.00	422.51		
6124.0000	10-00	Computer Hardware Expense	30844.52	2216.46	0.00	33060.98		
6124.0000	10-10	Computer Hardware Expense	1751.37	859.18	0.00	2610.55		
6124.0000	10-20	Computer Hardware Expense	769.32	254.89	0.00	1024.21		
6212.0000	10-00	Repairs of COE	38212.76	2277.33	0.00	40490.09		
6212.0000	10-10	Repairs of COE	35223.78	3145.84	0.00	38369.62		
6212.0000	10-20	Repairs of COE	20583.80	1695.31	0.00	22279.11		
6232.0000	10-00	Repairs of Station Carrier-COE	855.58	108.98	0.00	964.56		
6232.0000	10-10	Repairs of Station Carrier-COE	12690.01	1186.98	0.00	13876.99		
6232.0000	10-20	Repairs of Station Carrier-COE	6720.49	591.11	0.00	7311.60		
6232.1000	10-00	Repairs of Trunk Carrier-COE	29.18	13.62	0.00	42.80		
6232.1000	10-10	Repairs of Trunk Carrier-COE	264.63	158.95	0.00	423.58		
6232.1000	10-20	Repairs of Trunk Carrier-COE	160.09	88.20	0.00	248.29		
6351.0000	10-00	Repairs and Collections-Paysta	88.44	9.91	0.00	98.35		
6351.0000	10-10	Repairs and Collections-Paysta	1191.09	106.32	0.00	1297.41		
6351.0000	10-20	Repairs and Collections-Paysta	640.27	62.94	0.00	703.21		
6423.0000	10-00	Buried Cable Expense	27160.37	2225.53	0.00	29385.90		
6423.0000	10-10	Buried Cable Expense	54597.19	2464.39	0.00	57061.58		
6423.0000	10-20	Buried Cable Expense	31409.29	1500.25	0.00	32909.54		
6423.1000	10-00	Locating Buried Cable	58451.47	5267.06	0.00	63718.53		
6423.1000	10-10	Locating Buried Cable	2398.35	79.44	0.00	2477.79		
6423.1000	10-20	Locating Buried Cable	1441.91	48.69	0.00	1490.60		
6531.0000	10-00	Power Expense	31106.05	2171.58	0.00	33277.63		
6533.0000	10-00	Testing Expense	2138.95	337.48	0.00	2476.43		
6533.0000	10-10	Testing Expense	29633.29	3618.80	0.00	33252.09		
6533.0000	10-20	Testing Expense	17851.33	2156.40	0.00	20007.73		
6534.0000	10-10	Plant Super Expense-Clearing	0.00	0.00	17.59	-17.59		
6534.1000	10-00	Plant Operations Admin Exp	1.57	0.00	0.00	1.57		
6534.1000	10-10	Plant Operations Admin Exp	24.77	0.00	0.00	24.77		
6534.1000	10-20	Plant Operations Admin Exp	15.10	0.00	0.00	15.10		
6534.2000	10-00	Plant Operations-Other Mtc Exp	6894.85	385.91	0.00	7280.76		
6534.2000	10-10	Plant Operations-Other Mtc Exp	25977.02	3997.48	0.00	29974.50		
6534.2000	10-20	Plant Operations-Other Mtc Exp	15408.14	2349.11	0.00	17757.25		
6534.3000	10-00	Lease-Network Expense	68218.55	0.00	0.00	68218.55		
6540.0000	10-00	Access Exp-Inter Exchange Carr	40806.41	3191.54	0.00	43997.95		
6540.1000	10-00	Access Expense-Interlata	121745.28	12954.22	0.00	134699.50		
6540.2000	10-00	Access Expense-Intralata	175950.75	19391.58	0.00	195342.33		
6561.0000	10-00	Depreciation Expense	841595.64	85034.90	0.00	926630.54		
6612.0000	10-00	Sales Expense	-45.24	646.00	0.00	600.76		
6613.0000	10-00	Product Advertising	41588.84	1942.08	0.00	43530.92		
6613.0000	10-10	Product Advertising	39900.80	3686.29	0.00	43587.09		
6613.0000	10-20	Product Advertising	19691.07	1681.85	0.00	21372.92		
6613.1000	10-00	Product-Advertising-Expr/Spltk	3211.28	0.00	0.00	3211.28		
6613.1000	10-10	Product-Advertising-Expr/Spltk	10927.76	1569.86	0.00	12497.62		
6613.1000	10-20	Product-Advertising-Expr/Spltk	5353.87	703.58	0.00	6057.45		
6613.2000	10-10	Outside Marketing Expense	118.95	0.00	0.00	118.95		
6613.2000	10-20	Outside Marketing Expense	60.99	0.00	0.00	60.99		
6621.0000	10-00	Call Completion Services	10256.98	1562.44	0.00	11819.42		
6622.0000	10-00	Directory Expense	7153.23	176.20	0.00	7329.43		

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Account	Subaccount	Description	Beginning Balance	Current Period Debit	Current Period Credit	Ending Balance	Adjustment	Adjustment Balance
6622.0000	10-10	Directory Expense	5713.48	1416.65	0.00	7130.13		
6622.0000	10-20	Directory Expense	3118.96	683.18	0.00	3802.14		
6623.0000	10-00	Customer Services	9758.22	0.00	337.11	9421.11		
6623.0000	10-10	Customer Services	112526.09	8561.84	0.00	121087.93		
6623.0000	10-20	Customer Services	61205.37	4538.09	0.00	65743.46		
6623.1000	10-00	Customer Serv-Serv Order Work	-2755.75	0.00	383.73	-3139.48		
6623.1000	10-10	Customer Serv-Serv Order Work	42193.92	3669.86	0.00	45863.78		
6623.1000	10-20	Customer Serv-Serv Order Work	26959.75	2325.03	0.00	29284.78		
6623.2000	10-00	Customer Serv-Inter Exch Carr	843.44	0.00	0.00	843.44		
6623.2000	10-10	Customer Serv-Inter Exch Carr	3938.85	257.11	0.00	4195.96		
6623.2000	10-20	Customer Serv-Inter Exch Carr	2693.99	162.61	0.00	2856.60		
6623.3000	10-00	Customer Service-IXC-Toll Tape	587.10	0.00	0.00	587.10		
6623.3000	10-10	Customer Service-IXC-Toll Tape	3640.29	271.75	0.00	3912.04		
6623.3000	10-20	Customer Service-IXC-Toll Tape	2300.87	164.75	0.00	2465.62		
6711.0000	10-00	Executive Expense	4749.56	0.00	0.00	4749.56		
6711.0000	10-10	Executive Expense	90774.15	8917.48	0.00	99691.63		
6711.0000	10-20	Executive Expense	47128.39	3454.09	0.00	50582.48		
6711.1000	10-00	Director Expense	32192.49	4475.92	0.00	36668.41		
6712.0000	10-00	Planning Expense	25729.39	694.01	0.00	26423.40		
6721.0000	10-00	Accounting and Finance Expense	31447.47	0.00	208.73	31238.73		
6721.0000	10-10	Accounting and Finance Expense	35581.08	3617.26	0.00	39198.34		
6721.0000	10-20	Accounting and Finance Expense	21594.86	1992.14	0.00	23587.00		
6721.1000	10-00	NECA Reporting Expense	7041.33	0.00	0.00	7041.33		
6721.2000	10-00	Rev. Accounting Expense	203.26	17.85	0.00	221.11		
6721.3000	10-00	Traffic Studies Expense	5212.39	1155.49	0.00	6367.88		
6721.3000	10-10	Traffic Studies Expense	5490.89	305.81	0.00	5796.70		
6721.3000	10-20	Traffic Studies Expense	3710.96	201.93	0.00	3912.89		
6721.4000	10-00	Cost Studies Expense	5421.33	197.48	0.00	5618.81		
6721.4000	10-10	Cost Studies Expense	77.69	0.00	0.00	77.69		
6721.4000	10-20	Cost Studies Expense	44.52	0.00	0.00	44.52		
6724.0000	10-00	Computer Software Expense	25740.37	1290.02	0.00	27030.39		
6724.0000	10-10	Computer Software Expense	5669.89	991.13	0.00	6661.02		
6724.0000	10-20	Computer Software Expense	3136.55	330.01	0.00	3466.56		
6725.0000	10-00	Legal Expense	5692.14	3666.77	0.00	9358.91		
6728.0000	10-00	Other General & Administrative	107844.01	2110.26	0.00	109954.27		
6728.1000	10-00	Annual Meeting Expenses	20543.56	0.00	0.00	20543.56		
6728.1000	10-10	Annual Meeting Expenses	1996.23	0.00	0.00	1996.23		
6728.1000	10-20	Annual Meeting Expenses	1235.71	0.00	0.00	1235.71		
6728.2000	10-00	Dues Expense	26016.32	14135.28	0.00	40151.60		
6728.3000	10-00	Insurance Expense	12226.61	0.00	6888.49	5338.12		
6728.4000	10-00	Reliefs and Pension Expense	174.90	15.90	0.00	190.80		
6728.5000	10-00	Other Operating Expense-Meals	3512.74	93.22	0.00	3605.96		
6728.6000	10-00	Other Oper Exp-Subscriptions	9436.28	11517.00	0.00	20953.28		
7220.0000	10-00	Operating Federal Income Taxes	-19280.54	0.00	0.00	-19280.54		
7240.0000	10-00	Operating Taxes-Gross Receipts	215038.85	20606.67	0.00	235645.52		
7240.9000	10-00	Operating Taxes-Other	-52.07	0.00	0.00	-52.07		
7310.0000	10-00	Dividend Income	1971.50	0.00	3760.50	5732.00		
7320.0000	10-00	Interest Income-Investments	309127.08	0.00	27535.89	336662.97		
7360.3000	10-00	Income-Midwest Cellular	270698.77	0.00	24500.00	295198.77		
7360.3100	10-00	Goodwill Amort-Midwest Cell	-10835.00	985.00	0.00	-11820.00		
7360.4000	10-00	Income-Alliance	287096.14	0.00	30143.84	317239.98		
7360.5000	10-00	Income-Splitrock Properties	387261.38	0.00	41777.86	429039.24		
7360.6000	10-00	Income-Splitrock Comm	37123.84	0.00	2676.65	39800.49		
7360.7000	10-00	Income-SDN	86165.99	0.00	5357.66	91523.65		
7420.0000	10-00	Non-Operating Federal Inc Tax	259284.41	20041.22	0.00	279325.63		
7510.1000	10-00	Interest Expense-RTB Notes	131500.11	11853.07	0.00	143353.18		
7510.2000	10-00	Interest Expense-REA Notes	32595.86	3083.74	0.00	35679.60		
7510.3000	10-00	Interest Expense-FFB Notes	21858.79	5083.44	0.00	26942.23		

Account	Subaccount	Description	Beginning Balance	Current Period Debit	Current Period Credit	Ending Balance	Adjustment	Adjustment Balance
7540.0000	10-00	Other Int Ded-Int on Deposits	1513.46	51.83	0.00	1565.29		
7990.1000	10-00	Misc Income-Sale of Equipment	1271.78	0.00	32.36	1304.14		
7990.2000	10-00	Station Wiring Revenue	70725.66	0.00	7438.87	78164.53		
7990.2100	10-00	Station Wiring Expense	14661.45	0.00	0.00	14661.45		
7990.2100	10-10	Station Wiring Expense	8849.87	0.00	0.00	8849.87		
7990.2100	10-20	Station Wiring Expense	5124.30	0.00	0.00	5124.30		
7990.2110	10-10	Station Wiring-New Residence	10008.38	2068.12	0.00	12076.50		
7990.2110	10-20	Station Wiring-New Residence	5595.25	1206.96	0.00	6802.21		
7990.2120	10-10	Station Wiring-Existing Resid	6267.66	373.65	0.00	6641.31		
7990.2120	10-20	Station Wiring-Existing Resid	3421.57	223.88	0.00	3645.45		
7990.3000	10-00	Phone Lease Revenue	121953.67	0.00	12090.66	134044.33		
7990.3100	10-00	Leased Phone Maintenance Exp	1983.93	383.66	0.00	2367.59		
7990.3100	10-10	Leased Phone Maintenance Exp	3857.49	157.35	0.00	4014.84		
7990.3100	10-20	Leased Phone Maintenance Exp	2249.76	96.15	0.00	2345.91		
7990.3200	10-00	Leased Phone Exp-Moves & Chang	180.49	39.63	0.00	220.12		
7990.3200	10-10	Leased Phone Exp-Moves & Chang	2611.83	427.33	0.00	3039.16		
7990.3200	10-20	Leased Phone Exp-Moves & Chang	1505.94	254.41	0.00	1760.35		
7990.3300	10-00	Leased Phone Exp-Special Equip	4338.06	240.26	0.00	4578.32		
7990.3300	10-10	Leased Phone Exp-Special Equip	23402.21	2638.60	0.00	26040.81		
7990.3300	10-20	Leased Phone Exp-Special Equip	14197.65	1493.98	0.00	15691.63		
7990.3400	10-00	Customer Owned Equip Maintenan	299.44	28.48	0.00	327.92		
7990.3400	10-10	Customer Owned Equip Maintenan	2265.75	300.00	0.00	2565.75		
7990.3400	10-20	Customer Owned Equip Maintenan	1296.36	187.20	0.00	1483.56		
7990.3500	10-00	Miscellaneous Service Revenue	1661.08	0.00	360.00	2021.08		
7990.3600	10-00	Deprec Exp-Customer Prem Equip	55883.52	5350.22	0.00	61233.74		
7990.3800	10-00	Office Expense	21530.55	2304.10	0.00	23834.65		
7990.4001	90-00	Basic Service Revenue	380552.27	0.00	35106.61	415658.88		
7990.4002	90-00	HBO Revenue	62940.29	0.00	5783.05	68723.34		
7990.4003	90-00	Showtime Revenue	28089.31	0.00	2524.52	30613.83		
7990.4004	90-00	Cable Maintenance Plan	8963.80	0.00	844.31	9808.11		
7990.4005	90-00	Miscellaneous Service Revenue	26381.48	0.00	1840.40	28221.88		
7990.4011	90-00	HBO Expense	53443.22	4953.75	0.00	58396.97		
7990.4012	90-00	Showtime Expense	20111.64	1850.00	0.00	21961.64		
7990.4013	90-00	Basic Programming Expense	249046.93	24092.90	0.00	273139.83		
7990.4014	90-00	Maintenance Exp-Tower & Antenn	125.86	74.31	0.00	200.17		
7990.4014	90-10	Maintenance Exp-Tower & Antenn	1787.09	791.13	0.00	2578.22		
7990.4014	90-20	Maintenance Exp-Tower & Antenn	1059.86	461.56	0.00	1521.42		
7990.4015	90-00	Maintenance Exp-Head End Equip	5519.61	44.58	0.00	5564.19		
7990.4015	90-10	Maintenance Exp-Head End Equip	4606.29	496.31	0.00	5102.60		
7990.4015	90-20	Maintenance Exp-Head End Equip	2786.38	285.01	0.00	3071.39		
7990.4016	90-00	Maintenance Exp-Buried Cable	565.84	48.30	0.00	614.14		
7990.4016	90-10	Maintenance Exp-Buried Cable	6288.92	517.33	0.00	6806.25		
7990.4016	90-20	Maintenance Exp-Buried Cable	3688.97	303.44	0.00	3992.41		
7990.4017	90-00	Maintenance Exp-Pwer Supply	7776.12	172.81	0.00	7948.93		
7990.4018	90-00	Maintenance Exp-Service Drop	185.29	6.19	0.00	191.48		
7990.4018	90-10	Maintenance Exp-Service Drop	2613.41	67.37	0.00	2680.78		
7990.4018	90-20	Maintenance Exp-Service Drop	1600.20	40.50	0.00	1640.70		
7990.4019	90-00	Maintenance Exp-Home Wiring	6271.48	1325.15	0.00	7596.63		
7990.4019	90-10	Maintenance Exp-Home Wiring	10209.40	1112.00	0.00	11321.40		
7990.4019	90-20	Maintenance Exp-Home Wiring	5846.84	646.76	0.00	6493.60		
7990.4020	90-00	Maintenance Expense-Amplifiers	1005.22	224.50	0.00	1229.72		
7990.4020	90-10	Maintenance Expense-Amplifiers	6775.15	629.11	0.00	7404.26		
7990.4020	90-20	Maintenance Expense-Amplifiers	4157.28	370.82	0.00	4528.10		
7990.4021	90-00	Maintenance Exp-Service Orders	1185.71	149.85	0.00	1335.56		
7990.4021	90-10	Maintenance Exp-Service Orders	15940.72	1606.31	0.00	17547.03		
7990.4021	90-20	Maintenance Exp-Service Orders	9025.65	921.92	0.00	9947.57		
7990.4022	90-00	Maintenance Exp-System Test	531.54	48.30	0.00	579.84		
7990.4022	90-10	Maintenance Exp-System Test	2340.06	510.56	0.00	2850.62		

PROPRIETARY

Account	Subaccount	Description	Beginning Balance	Current Period Debit	Current Period Credit	Ending Balance	Adjustment	Adjustment Balance
7990.4022	90-20	Maintenance Exp-System Test	1471.06	302.20	0.00	1773.26		
7990.4023	90-00	Maintenance Expense-Other	1495.49	8.67	0.00	1504.16		
7990.4023	90-10	Maintenance Expense-Other	1822.62	109.81	0.00	1932.43		
7990.4023	90-20	Maintenance Expense-Other	1122.92	64.35	0.00	1187.27		
7990.4024	90-00	Maintenance Exp-Station Power	-548.66	0.00	0.00	-548.66		
7990.4025	90-00	Rent Expense	1100.00	100.00	0.00	1200.00		
7990.4026	90-00	Salaries Expense	5.00	0.00	0.00	5.00		
7990.4026	90-10	Salaries Expense	4325.88	413.91	0.00	4739.79		
7990.4026	90-20	Salaries Expense	2988.15	272.75	0.00	3260.90		
7990.4027	90-00	Office Supplies and Other Exp	12093.27	919.27	0.00	13012.54		
7990.4029	90-00	CATV-Advertising	1414.02	202.35	0.00	1616.37		
7990.4030	90-00	Depreciation Expense	43844.83	886.91	0.00	44731.74		
7990.4039	90-10	Maint Exp-Repair Exstg Wiring	2021.65	233.14	0.00	2254.79		
7990.4039	90-20	Maint Exp-Repair Exstg Wiring	1189.65	141.80	0.00	1331.45		
7990.4190	90-00	Interest Income-Investments	22194.60	0.00	1787.76	23982.36		
7990.4270	90-00	Interest Exp-Long Term Debt	508.21	0.00	0.00	508.21		
7990.7010	70-00	DBS-Basic Service Revenue	428294.32	0.00	43268.70	471563.02		
7990.7011	70-00	DBS-Direct Ticket Revenue	64579.93	0.00	6421.91	71001.84		
7990.7012	70-00	DBS-Premium Revenue	89057.33	0.00	14622.79	103680.12		
7990.7013	70-00	DBS-Lease Revenue	1449.00	0.00	133.00	1582.00		
7990.7014	70-00	DBS-Miscellaneous Revenue	84144.67	0.00	4347.31	88491.98		
7990.7015	70-00	DBS-Magazine Revenue-Net	-19.32	31.07	0.00	-50.39		
7990.7030	70-00	DBS-Basic Service Expense	201568.67	20509.05	0.00	222077.72		
7990.7031	70-00	DBS-Direct Ticket Expense	31452.62	3183.50	0.00	34636.12		
7990.7032	70-00	DBS-Premium Expense	89617.19	9209.15	0.00	98826.34		
7990.7033	70-00	DBS-Discounts and Coupon Exp	12431.90	859.90	0.00	13291.80		
7990.7034	70-00	DBS-Home Wiring Expense	56105.96	12411.75	0.00	68517.71		
7990.7034	70-10	DBS-Home Wiring Expense	1401.94	1911.97	0.00	3313.91		
7990.7034	70-20	DBS-Home Wiring Expense	838.91	1174.26	0.00	2013.17		
7990.7035	70-00	DBS-Service Orders Expense	1111.51	187.01	0.00	1298.52		
7990.7035	70-10	DBS-Service Orders Expense	11769.30	1706.60	0.00	13475.90		
7990.7035	70-20	DBS-Service Orders Expense	7208.10	949.83	0.00	8157.93		
7990.7036	70-00	DBS-Other Maintenance Exp	507.40	11.15	0.00	518.55		
7990.7036	70-10	DBS-Other Maintenance Exp	1743.65	117.90	0.00	1861.55		
7990.7036	70-20	DBS-Other Maintenance Exp	1089.92	71.61	0.00	1161.53		
7990.7037	70-00	DBS-Admn & Gen Salaries	2027.91	0.00	0.00	2027.91		
7990.7037	70-10	DBS-Admn & Gen Salaries	41925.10	5065.36	0.00	46990.46		
7990.7037	70-20	DBS-Admn & Gen Salaries	25647.45	2992.34	0.00	28639.79		
7990.7038	70-00	DBS-Other Expenses	6792.38	253.26	0.00	7045.64		
7990.7039	70-00	DBS-Advertising Expenses	6805.98	1270.36	0.00	8076.34		
7990.7039	70-10	DBS-Advertising Expenses	3599.67	267.29	0.00	3866.96		
7990.7039	70-20	DBS-Advertising Expenses	1749.22	123.29	0.00	1872.51		
7990.7040	70-00	DBS-NRTC Management Fee Exp	57409.28	6022.95	0.00	63432.23		
7990.7041	70-00	DBS-Commissions Expense	829.03	0.00	0.00	829.03		
7990.7043	70-00	DBS-Amortization Expense	5849.14	531.74	0.00	6380.88		
7990.8010	80-00	Internet-Basic Service Revenue	373813.77	0.00	41113.49	414927.26		
7990.8011	80-00	Internet-Installation Revenue	22855.00	0.00	1749.00	24604.00		
7990.8012	80-00	Internet-Software Sales Revenue	84.95	0.00	0.00	84.95		
7990.8013	80-00	Internet-Miscellaneous Revenue	24010.80	0.00	2682.60	26693.40		
7990.8030	80-00	Internet-Access Expense	130740.70	13300.00	0.00	144040.70		
7990.8031	80-00	Internet-Wiring & Setup Expens	16612.14	823.00	0.00	17435.14		
7990.8031	80-10	Internet-Wiring & Setup Expens	25468.74	2348.34	0.00	27817.08		
7990.8031	80-20	Internet-Wiring & Setup Expens	13426.01	1387.77	0.00	14813.78		
7990.8032	80-00	Internet-Salaries	5.30	0.00	0.00	5.30		
7990.8032	80-10	Internet-Salaries	47245.98	3378.71	0.00	50624.69		
7990.8032	80-20	Internet-Salaries	26482.68	1732.48	0.00	28215.16		
7990.8033	80-00	Internet-Office Expenses	2364.97	388.72	0.00	2753.69		
7990.8033	80-10	Internet-Office Expenses	22.20	0.00	0.00	22.20		

Date 05/01, 02:35pm
04-02-531

SPLITROCK TELE COOP, INC.
Trial Balance - Combined Totals
Periods: 12-01 As of: 05/01/02

PROPRIETARY

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Rept 01.610

Account	Subaccount	Description	Beginning Balance	Current Period Debit	Current Period Credit	Ending Balance	Adjustment	Adjustment Balance
7990.8033	80-20	Internet-Office Expenses	14.18	0.00	0.00	14.18		
7990.8034	80-00	Internet-Advertising	8178.48	149.16	0.00	8327.64		
7990.8034	80-10	Internet-Advertising	7761.06	412.80	0.00	8173.86		
7990.8034	80-20	Internet-Advertising	3822.69	185.01	0.00	4007.70		
7990.8035	80-00	Internet-Depreciation	30199.08	3410.21	0.00	33609.29		
7990.8036	80-00	Internet-Circuit Lease Expense	68926.95	5661.33	0.00	74588.28		
7990.8037	80-00	Internet-Other Maintenance Exp	84.80	0.00	0.00	84.80		
7990.8037	80-10	Internet-Other Maintenance Exp	8291.81	305.75	0.00	8597.56		
7990.8037	80-20	Internet-Other Maintenance Exp	4133.72	164.95	0.00	4298.67		
7990.8038	80-10	Internet-Service Order Expense	1870.85	63.22	0.00	1934.07		
7990.8038	80-20	Internet-Service Order Expense	973.06	37.04	0.00	1010.10		
** Total Income & Expenses			2607032.95	487900.76	720507.47	2839639.66		

RATE BASE ACCOUNTS

PROPRIETARY

SPLITROCK TELECOM

12/31/2001

A/C NO.	DESCRIPTION	12/31/2001 BALANCE	ENTRY NO.	RECLASS ENTRIES	K&M CHANGES	NONREG REMOVAL	12/31/2001 ADJ BALANCE	2001 STUDY BAL
2111.0000	LAND	225,142.31				(31,687.41)	193,454.90	
2112.0000	VEHICLES	321,373.48				(119,458.26)	201,915.22	
2116.0000	TOOLS & WORK EQUIPMENT	201,403.16				(74,863.90)	126,539.26	
2116.1000	TOOLS - RADIO	16,487.19				(6,128.48)	10,358.71	
2116.2000	TOOLS - CELLULAR	1,768.72				(657.45)	1,111.27	
2121.0000	BUILDINGS	937,740.41			176,463.00	(156,817.36)	957,386.05	
2122.0000	FURNITURE & OFFICE EQUIPMENT	343,238.98				(67,330.00)	275,908.98	
2124.0000	COMPUTERS	493,779.73				(96,860.18)	396,919.55	
2124.1000	COMPUTER SOFTWARE	310,808.64				(60,968.44)	249,840.20	
2100	TOTAL: GENERAL SUPPORT	2,851,742.62		0.00	176,463.00	(614,771.49)	2,413,434.13	2,413,434
2212.1000	COE - DIGITAL - BRANDON	1,599,638.01	12	2,126.40	608,456.00	0.00	2,210,220.41	
2212.2000	COE - DIGITAL - GARRETSON	1,227,967.43				0.00	1,227,967.43	
2212.3000	COE - SOFTWARE	320,960.93				0.00	320,960.93	
2210	TOTAL: COE-SWITCHING	3,148,566.37		2,126.40	608,456.00	0.00	3,759,148.77	3,759,149
2232.0000	COE - STATION CARRIER	778,589.98	12,13	102,865.34	46,000.00	0.00	927,455.32	
2232.1000	COE - TRUNK CARRIER	188,643.48	11,13	(134,014.53)		0.00	54,628.95	
2232.2000	COE - FIBER ELECTRONICS	645,668.02			318,000.00	(70,182.18)	893,485.84	
2230	TOTAL: COE-TRANSMISSION	1,612,901.48		(31,149.19)	364,000.00	(70,182.18)	1,875,570.11	1,875,570
2362.0000	OTHER TERMINAL EQUIPMENT	0.00				0.00	0.00	
2300	TOTAL: INFORMATION EQUIP	0.00		0.00	0.00	0.00	0.00	0
2411.0000	POLE LINES	0.00				0.00	0.00	
2421.0000	AERIAL CABLE	0.00				0.00	0.00	
2422.0000	UNDERGROUND CABLE	245,381.40				0.00	245,381.40	
2423.0000	BURIED CABLE	2,960,404.00			710,865.00	0.00	3,671,269.00	
2423.1000	BURIED FIBER	655,757.18				(59,682.94)	596,074.24	
2441.0000	CONDUIT SYSTEM	906,828.94				0.00	906,828.94	
2400	TOTAL: CABLE & WIRE FAC.	4,768,371.52		0.00	710,865.00	(59,682.94)	5,419,553.58	5,419,554
2690.0000	ORGANIZATION	0.00				0.00	0.00	
2690	TOTAL : ORGANIZATION	0.00		0.00	0.00	0.00	0.00	0
TOTAL: TEL PLANT IN SERVICE		12,381,581.99		(29,022.79)	1,859,784.00	(744,636.61)	13,467,706.59	13,467,707
1220.0000	MATERIAL & SUPPLIES	75,751.29		0.00	0.00	0.00	75,751.29	75,751
2003.1100	TPUC - WORK ORDERS	581,673.86			(581,673.86)	0.00	0.00	
2003.1000	TPUC - CONTRACTS	0.00				0.00	0.00	
2003	TOTAL: TPUC	581,673.86		0.00	(581,673.86)	0.00	0.00	0
1406.4000	OTHER TERMINAL EQUIPMENT	0.00				0.00	0.00	
1406.4100	DEPR RES - OTHER TERMINAL EQUIP	0.00				0.00	0.00	
2232.1000	COE - SUB CXR - IOF [PROPERTIES]	0.00	11	29,022.79		0.00	29,022.79	
1190.4100	ACCOUNTS RECEIVABLE - CABS BILLED	0.00			29,423.92	0.00	29,423.92	

RATE BASE ACCOUNTS

SPLITROCK TELECOM

12/31/2001

A/C NO.	DESCRIPTION	12/31/2001 BALANCE	ENTRY NO.	RECLASS ENTRIES	K&M CHANGES	NONREG REMOVAL	12/31/2001 ADJ BALANCE	2001 STUDY BAL
3100.1120	VEHICLES	90,408.23				(33,805.05)	56,801.18	
3100.1160	TOOLS & WORK EQUIPMENT	147,319.63				(54,760.42)	92,559.21	
3100.1161	TOOLS - RADIO	15,171.39				(5,839.38)	9,532.01	
3100.1162	TOOLS - CELLULAR	1,768.72				(657.45)	1,111.27	
3100.1210	BUILDINGS	423,621.07			7,058.52	(60,815.54)	370,064.05	
3100.1220	FURNITURE & OFFICE EQUIPMENT	222,766.97				(43,698.13)	179,068.84	
3100.1240	COMPUTERS	218,122.26				(42,787.02)	175,335.24	
3100.1241	COMPUTER SOFTWARE	298,560.14				(58,565.77)	239,994.37	
3100.2100	SUBTOTAL: DEPR RES - GSF	1,417,736.41		0.00	7,058.52	(300,328.77)	1,124,466.16	1,124,466
3100.2121	COE - DIGITAL - BRANDON	1,404,507.02			48,676.48	0.00	1,453,183.50	
3100.2122	COE - DIGITAL - GARRETSON	788,148.12				0.00	788,148.12	
3100.2123	COE - SOFTWARE	258,520.25				0.00	258,520.25	
3100.2210	TOTAL: DEPR RES-COE SWITCH	2,451,175.39		0.00	48,676.48	0.00	2,499,851.87	2,499,852
3100.2320	COE - STATION CARRIER	233,218.99			5,750.00	0.00	238,968.99	
3100.2321	COE - TRUNK CARRIER	65,853.82				0.00	65,853.82	
3100.2322	COE - FIBER ELECTRONICS	243,140.25			31,800.00	(20,911.72)	254,028.53	
3100.2230	TOTAL: DEPR RES-COE TRANS	542,213.06		0.00	37,550.00	(20,911.72)	558,851.34	558,851
3100.3620	OTHER TERMINAL EQUIPMENT	0.00				0.00	0.00	
3100.2300	TOTAL: DEPR RES - IOT	0.00		0.00	0.00	0.00	0.00	0
3100.4110	POLE LINES	0.00				0.00	0.00	
3100.4210	AERIAL CABLE	0.00				0.00	0.00	
3100.4220	UNDERGROUND CABLE	32,699.84				0.00	32,699.84	
3100.4230	BURIED CABLE	2,487,775.84			42,651.90	0.00	2,530,427.74	
3100.4231	BURIED FIBER	204,085.35				(32,318.79)	171,766.56	
3100.4410	CONDUIT SYSTEM	199,837.16				0.00	199,837.16	
3100.2400	TOTAL: DEPR RES - CWF	2,924,398.19		0.00	42,651.90	(32,318.79)	2,934,731.30	2,934,731
	TOTAL: DEPRECIATION RES.	7,335,523.05		0.00	135,936.90	(353,559.28)	7,117,900.67	7,117,901
3500.2690	ORGANIZATION	0.00				0.00	0.00	
3500	TOTAL : AMORTIZATION RES.	0.00		0.00	0.00	0.00	0.00	0
	TOTAL: DEPR & AMORT	7,335,523.05		0.00	135,936.90	(353,559.28)	7,117,900.67	7,117,901
	TOTAL : NET PLANT	5,627,732.80		(29,022.79)	1,142,173.24	(391,077.33)	6,349,805.92	
4010.0000	ACCOUNTS PAYABLE	0.00			1,279,409.14	0.00	1,279,409.14	
4080.1001	GROSS REV TAXES - SDAKOTA	213,626.10			0.00	0.00	213,626.10	
4040.0000	CUSTOMER DEPOSITS	27,515.00				0.00	27,515.00	
4040	TOTAL : CUST. DEPOSITS	27,515.00		0.00	0.00	0.00	27,515.00	
4310.0000	ACCR. LIAB. - OTHER POST RET. BEN.	0.00			0.00	0.00	0.00	
4340.0000	DEF. INCOME TAXES - UNDISTRIB.	0.00			0.00	0.00	0.00	0

REVENUE & EXPENSES

SPLITROCK TELECOM

12/31/2001

A/C NO.	DESCRIPTION	12/31/2001 BALANCE	ENTRY NO.	RECLASS ENTRIES	K&M CHANGES	NONREG REMOVAL	12/31/2001 ADJ BALANCE	2001 STUDY BAL
5001.0000	LOCAL SERVICE REVENUE	721,027.90				0.00	721,027.90	
5002.0000	MISC SERVICE REVENUE	32,063.20				0.00	32,063.20	
5010.0000	PUBLIC TELEPHONE REVENUE	(10,461.73)				0.00	(10,461.73)	
5081.0000	END USER REVENUE	249,874.58				0.00	249,874.58	
5082.1000	INTER - CCL REVENUE	331,737.86				0.00	331,737.86	
5082.2000	NECA - CCL REVENUE	102,641.98				0.00	102,641.98	
5082.3000	INTER - TS REVENUE	912,062.57				0.00	912,062.57	
5082.3100	INTERLATA - TS REVENUE	283,163.00				0.00	283,163.00	
5082.4000	NECA - TS REVENUE	120.00				0.00	120.00	
5083.0000	INTER - PRIVATE LINE REVENUE	325,236.84				0.00	325,236.84	
5084.1000	INTRA - CCL REVENUE	313,780.47				0.00	313,780.47	
5084.2000	INTRA - TS REVENUE	355,885.63				0.00	355,885.63	
5100	TOLL SERVICE REVENUE	473,448.77	8	(921.43)		0.00	472,527.34	
5128.0000	INTRA - PRIVATE LINE REVENUE	159,746.86				0.00	159,746.86	
5160.0000	INTRA - DIRECTORY ASSISTANCE	6,774.80				0.00	6,774.80	
5230	DIRECTORY REVENUE	3,098.21				0.00	3,098.21	
5240	RENT REVENUE	358,510.52	2	(358,510.52)		0.00	0.00	0
5250.0000	CORPORATE OPERATIONS REV	189,000.00				0.00	189,000.00	
5260	MISC OPERATING REVENUE	13,955.38				0.00	13,955.38	
5270	CARRIER BILLING & COLLECTION REV.	19,542.15				0.00	19,542.15	
5300	UNCOLLECTIBLE (DR)	(4,544.37)				0.00	(4,544.37)	
5300.1000	UNCOLLECTIBLES - INTRASTATE	0.00			19,228.08	0.00	19,228.08	19,228
5300.2000	UNCOLLECTIBLES - INTERSTATE	0.00			10,195.84	0.00	10,195.84	10,196
TOTAL : OPERATING REVENUE		4,845,753.36		(359,431.95)	(29,423.92)	0.00	4,456,897.49	
6110	TOTAL : NETWORK SUPPORT	0.00		0.00	0.00	0.00	0.00	0
6112.0000	VEHICLE EXPENSE	(5.17)	2	(6,300.00)		0.00	(6,305.17)	
6121.0000	LAND & BUILDING EXPENSE	70,840.55	2	(18,000.00)		(7,436.98)	45,403.57	
6122.0000	FURNITURE & OFFICE EQUIP EXP	7,259.94				(1,424.12)	5,835.82	
6124.0000	COMPUTER HARDWARE EXP	36,695.74				(7,198.26)	29,497.48	
6120	TOTAL : GENERAL SUPPORT	114,791.06		(24,300.00)	0.00	(16,059.36)	74,431.70	74,432
6212.0000	REPAIRS OF COE	101,138.82	8	12,405.05		0.00	113,543.87	
6210	TOTAL : CO SWITCHING	101,138.82		12,405.05	0.00	0.00	113,543.87	113,544
6232.0000	REPAIRS OF COE - STN CARRIER	22,153.15				0.00	22,153.15	
6232.1000	REPAIRS OF COE - TRK CARRIER	714.67				(824.83)	(110.16)	
6230	TOTAL : CO TRANSMISSION	22,867.82		0.00	0.00	(824.83)	22,042.99	22,043
6351.0000	REPAIRS & COLL - PAYSTATIONS	2,098.97	9	(2,098.97)		0.00	0.00	
6300	TOTAL : INFO O/T EXP	2,098.97		(2,098.97)	0.00	0.00	0.00	0
6423.0000	REPAIRS OF BURIED CABLE	119,357.02				(629.93)	118,727.09	
6423.1000	LOCATING CABLE	67,686.92				0.00	67,686.92	
6423.2000	FIBER LEASE EXPENSE	0.00	2	(129,212.79)		0.00	(129,212.79)	
6400	TOTAL : CABLE & WIRE FAC.	187,043.94		(129,212.79)	0.00	(629.93)	57,201.22	57,201
6510	TOTAL : OTHER PLANT EXP	0.00		0.00	0.00	0.00	0.00	0
TOTAL : PLANT SPECIFIC		427,940.61		(143,206.71)	0.00	(17,514.12)	267,219.78	
6530.0000	NANPA & LNP CONTRIBUTIONS	0.00	3	525.82		0.00	525.82	
6531.0000	POWER EXPENSE	33,277.63				(409.38)	32,868.25	
6532.0000	NETWORK ADMINISTRATION	0.00	10	3,522.60		0.00	3,522.60	
6533.0000	TESTING EXPENSE	55,736.25				0.00	55,736.25	
6534.0000	PLANT SUPER EXP	(17.59)				0.00	(17.59)	
6534.1000	PLANT OPER ADMIN EXPENSE	41.44				(1.46)	39.98	
6534.2000	OTHER MAINTENANCE EXP	55,012.51				0.00	55,012.51	
6534.3000	LEASE - NETWORK EXPENSE	68,218.55				0.00	68,218.55	
6530	TOTAL : NETWORK OPER. EXP	212,268.79		4,048.42	0.00	(410.84)	215,906.37	215,906
6540.0000	ACCESS EXP - INTEREXCHANGE CXR	43,997.95	3,4,7	(6,427.02)		0.00	37,570.93	
6540.1000	ACCESS EXPENSE - INTER	134,699.50				0.00	134,699.50	
6540.2000	ACCESS EXPENSE - INTRA	195,342.33	4	5,505.08		0.00	200,847.41	
6540	TOTAL : ACCESS EXPENSE	374,039.78		(921.94)	0.00	0.00	373,117.84	373,118
TOTAL : PLANT NONSPECIFIC		586,308.57		3,126.48	0.00	(410.84)	589,024.21	
6560.2110	DEPR EXP - GENERAL SUPPORT	246,701.17			7,058.52	(56,209.69)	197,550.00	197,550
6560.2210	DEPR EXP - COE SWITCHING	271,786.22			48,676.48	0.00	320,462.70	320,463
6560.2230	DEPR EXP - COE TRANSMISSION	162,197.28			37,550.00	(7,204.77)	192,542.51	192,543
6560.2310	DEPR EXP - INFORMATION O/T	0.00				0.00	0.00	0
6560.2410	DEPR EXP - CABLE & WIRE FAC.	245,945.87			42,651.90	(3,143.57)	285,454.20	285,454
6560	TOTAL : DEPRECIATION EXP	926,630.54		0.00	135,936.90	(66,558.03)	996,009.41	

REVENUE & EXPENSES

SPLITROCK TELECOM

12/31/2001

A/C NO.	DESCRIPTION	12/31/2001 BALANCE	ENTRY NO.	RECLASS ENTRIES	K&M CHANGES	NONREG REMOVAL	12/31/2001 ADJ BALANCE	2001 STUDY BAL
6560	AMORTIZATION EXPENSE	0.00				0.00	0.00	
6560	TOTAL : AMORTIZATION EXP	0.00		0.00	0.00	0.00	0.00	0
6612.0000	SALES EXPENSE	600.76	5	(600.76)		0.00	0.00	
6613.0000	PRODUCT ADVERTISING	108,490.93	5	(108,490.93)		0.00	0.00	
6613.1000	ADVERTISING - CALLING CARD	21,766.35	5	(21,766.35)		0.00	0.00	
6613.2000	OUTSIDE MARKETING EXPENSE	179.94	5	(179.94)		0.00	0.00	
6621.0000	CALL COMPLETION SERVICE	11,819.42	6,8,10	(11,819.42)		0.00	0.00	
6622.0000	DIRECTORY EXPENSE	18,261.70	5,8	(7,329.43)		0.00	10,932.27	10,932
6623.0000	CUSTOMER SERVICES	196,252.50	2,6,8	(1,486.50)		0.00	194,766.00	
6623.1000	CUST SERV SERVICE ORDER	72,009.08				0.00	72,009.08	
6623.2000	CUSTOMER SERVICE - IXC	7,896.00	7	396.12		0.00	8,292.12	
6623.3000	IXC - TOLL TAPE ITEMS	6,964.76	10	(587.10)		0.00	6,377.66	
6600	TOTAL : CUSTOMER OPER. EXP	444,241.44		(151,864.31)	0.00	0.00	292,377.13	281,445
6711.0000	EXECUTIVE EXPENSE	155,023.67				(3,502.26)	151,521.41	
6711.1000	DIRECTORS EXPENSE	36,668.41				(828.41)	35,840.00	
6712.0000	PLANNING EXPENSE	26,423.40				(596.95)	25,826.45	
6710	TOTAL : EXEC. & PLANNING EXP	218,115.48		0.00	0.00	(4,927.62)	213,187.86	213,188
6721.0000	ACCOUNTING & FINANCE	94,024.07	7	(9,969.65)		(1,898.94)	82,155.48	
6721.1000	NECA REPORTING EXPENSE	7,041.33	7	828.66		0.00	7,869.99	7,870
6721.2000	REV. ACCOUNTING EXPENSE	221.11				(5.00)	216.11	
6721.3000	TRAFFIC STUDIES EXPENSE	16,077.47				0.00	16,077.47	16,077
6721.4000	COST STUDIES EXPENSE	5,741.02	7	9,140.99	1,299.00	0.00	16,181.01	16,181
6722.0000	EXTERNAL RELATIONS	0.00	5	129,781.83		(2,932.00)	126,849.83	
6724.0000	COMPUTER SOFTWARE EXPENSE	37,157.97				(839.46)	36,318.51	
6725.0000	LEGAL EXPENSE	9,358.91				(211.43)	9,147.48	
6728.0000	OTHER GEN & ADMIN EXPENSE	109,954.27	7	(2,060.00)		(2,437.52)	105,456.75	
6728.1000	ANNUAL MEETING EXPENSES	23,775.50				(537.13)	23,238.37	
6728.2000	DUES	40,151.60				(907.10)	39,244.50	
6728.3000	INSURANCE EXPENSE	5,338.12				(120.60)	5,217.52	
6728.4000	RELIEFS AND PENSION EXP	190.80				(4.31)	186.49	
6728.5000	OTHER OPER EXP - MEALS	3,605.96				(81.47)	3,524.49	
6728.6000	OTHER OPER EXP - SUB	20,953.28				(473.37)	20,479.91	
6720	TOTAL : GENERAL & ADMIN.	373,591.41		127,721.83	1,299.00	(10,448.33)	492,163.91	452,035
6700	TOTAL : CORP OPERATIONS	591,706.89		127,721.83	1,299.00	(15,375.95)	705,351.77	
	TOTAL : OPERATING EXPENSES	2,976,828.05		(164,222.71)	137,235.90	(99,858.94)	2,849,982.30	
7100	OTHER OPERATING INCOME (CR)	0.00		0.00	0.00	0.00	0.00	0
7220.0000	OPERATING FEDERAL INCOME TAX	(19,280.54)				0.00	(19,280.54)	
7240.0000	OPERATING TAX - GROSS RECEIPTS	235,645.52				0.00	235,645.52	
7240.1000	FCC REGULATORY FEE	0.00	7	1,310.00		0.00	1,310.00	1,310
7240.2000	OPERATING TAX - GROSS REC PUC	0.00	7	750.00		0.00	750.00	750
7240.9000	OPERATING TAXES - OTHER	(52.07)				0.00	(52.07)	
7200	TOTAL : OPERATING TAXES (DR)	216,312.91		2,060.00	0.00	0.00	218,372.91	
7510.1000	INTEREST EXPENSE - RTB NOTES	143,353.18	1	(143,353.18)		0.00	0.00	
7510.2000	INTEREST EXPENSE - REA NOTES	35,679.60	1	(16,504.03)		0.00	19,175.57	46,118
7510.3000	INTEREST EXPENSE - FFB NOTES	26,942.23				0.00	26,942.23	
7540.0000	OTHER INTEREST DEDUCTS	1,565.29				0.00	1,565.29	
	TOTAL : FIXED CHARGES (DR)	207,540.30		(159,857.21)	0.00	0.00	47,683.09	
7310.0000	DIVIDEND INCOME (CR)	5,732.00				0.00	5,732.00	
7320.0000	INTEREST INCOME - INVESTED RES (CR)	336,662.97				0.00	336,662.97	
7360.3000	INCOME- MIDWEST CELLULAR (CR)	295,198.77				0.00	295,198.77	
7360.3100	GOODWILL AMORT-MID CELL (DR)	(11,820.00)				0.00	(11,820.00)	
7360.4000	INCOME-ALLIANCE (CR)	317,239.98	2	167,389.73		0.00	484,629.71	
7360.5000	INCOME-SPL PROP (CR)	429,039.24				0.00	429,039.24	
7360.6000	INCOME-SPL COMM (CR)	39,800.49	2	36,408.00		0.00	76,208.49	
7360.7000	INCOME-SDN (CR)	91,523.65				0.00	91,523.65	
7370.0000	SPECIAL CHARGES (DR)	0.00	5	(4,429.52)		0.00	(4,429.52)	
7420.0000	NON-OP FEDERAL INCOME TAX (DR)	(279,325.63)				0.00	(279,325.63)	
7500.2006	INTEREST ON LTD - NONOPER. (DR)	0.00	1	(159,857.21)		0.00	(159,857.21)	
7990.2000	STATION WIRING-NET INCOME (CR)	20,363.44				(99,858.94)	(79,495.50)	
7990.3000	CPE-NET INCOME (CR)	(12,134.80)	9	(2,098.97)		0.00	(14,233.77)	
7990.4000	CATV-NET INCOME (CR)	32,253.70				0.00	32,253.70	
7990.7000	DBS-NET INCOME (CR)	94,098.03				0.00	94,098.03	
7990.8000	INTERNET-NET INCOME (CR)	35,935.72				0.00	35,935.72	
	TOTAL : OTHER INC & EXP	1,394,567.56		37,412.03	0.00	(99,858.94)	1,332,120.65	
	TOTAL : NET INCOME	2,839,639.66		0.00	(166,659.82)	0.00	2,672,979.84	

**RECLASSIFICATION ENTRIES
SPLITROCK TELECOM**

PROPRIETARY

12/31/2001

ENTRY NO.	DESCRIPTION	ACCOUNT CODE	DEBIT	CREDIT
1	INTEREST ON LTD - NONOPERATING INTEREST ON LTD - RTB INTEREST ON LTD - REA <i>TO RECLASS NONOPERATING FIXED CHARGES TO THE CORRECT ACCOUNT.</i>	7500.2006 7510.1000 7510.2000	159,857.21	143,353.18 16,504.03
2	RENT REVENUE LEASE REVENUE - FIBER FACILITIES LEASE - PROPERTIES VEHICLE LEASE - PROPERTIES LEASE REVENUE - FIBER RING VEHICLE EXPENSE LAND & BUILDING EXPENSE FIBER LEASE EXPENSE CUSTOMER SERVICES NONREGULATED REVENUE <i>TO RECORD LEASE REVENUE.</i>	5240.0000 5240.1000 5240.2000 5240.3000 5240.4000 6112.0000 6121.0000 6423.2000 6623.0000 7900.0000	1,200.00 36,408.00 147,212.79 6,300.00 167,389.73	6,300.00 18,000.00 129,212.79 1,200.00 203,797.73
3	NANPA & LNP CONTRIBUTIONS ACCESS EXPENSE - INTEREXCHANGE <i>TO RECLASS NANPA & LNP CHARGES TO THE CORRECT ACCOUNT.</i>	6530.0000 6540.0000	525.82	525.82
4	ACCESS EXPENSE - INTRA ACCESS EXPENSE - INTEREXCHANGE <i>TO RECLASS EXPRESS ACCESS EXPENSE TO THE CORRECT ACCOUNT.</i>	6540.2000 6540.0000	5,505.08	5,505.08
5	EXTERNAL RELATIONS SPECIAL CHARGES SALES EXPENSE PRODUCT ADVERTISING ADVERTISING - CALLING CARD OUTSIDE MARKETING EXPENSE DIRECTORY SERVICES <i>TO TRANSFER ADVERTISING TO THE PROPER ACCOUNTS.</i>	6722.0000 7370.0000 6612.0000 6613.0000 6613.1000 6613.2000 6622.0000	129,781.83 4,429.52	600.76 108,490.93 21,766.35 179.94 3,173.37
6	TOLL SERVICE REVENUE CALL COMPLETION SERVICES CUSTOMER SERVICES <i>TO TRANSFER OPERATOR SERVICE EXPENSE TO THE PROPER ACCOUNT.</i>	5100.0000 6621.0000 6623.0000	921.43	866.93 54.50
7	CUSTOMER SERVICE - IXC NECA REPORTING COSTS COST STUDIES EXPENSE FCC REGULATORY FEE OPERATING TAX - GROSS REC PUC ACCESS EXP - INTEREXCHANGE ACCOUNTING & FINANCE EXPENSE OTHER GENERAL & ADMINISTRATIVE EXPENSE <i>TO PROPERLY RECORD DIRECTLY ASSIGNED EXPENSES</i>	6623.2000 6721.1000 6721.4000 7240.1000 7240.2000 6540.0000 6721.0000 6728.0000	396.12 828.66 9,140.99 1,310.00 750.00	396.12 9,969.65 2,060.00
8	COE SWITCHING EXPENSE CALL COMPLETION SERVICES DIRECTORY SERVICES CUSTOMER SERVICES <i>TO TRANSFER SS7 FUNCTION EXPENSE TO THE CORRECT ACCOUNT.</i>	6212.0000 6621.0000 6622.0000 6623.0000	12,405.05	8,016.99 4,156.06 232.00
9	REPAIRS & COLL - PAYSTATIONS REPAIRS & COLL - PAYSTATIONS <i>TO RECLASS IOT EXPENSE TO THE PROPER ACCOUNT.</i>	7900.0000 6351.0000	2,098.97	2,098.97
10	NETWORK ADMINISTRATION CALL COMPLETION SERVICE IXC - TOLL TAPE ITEMS <i>TO TRANSFER TELCORDIA CHARGES TO THE CORRECT ACCOUNT.</i>	6532.0000 6621.0000 6623.3000	3,522.60	2,935.50 587.10
11	COE - SUB CXR - IOF [PROPERTIES] COE - TRUNK CARRIER <i>TO MOVE ADC SPECIAL EQUIPMENT FOR HOWARD TO THE PROPER ACCOUNT [COE INVENTORY ENTRY].</i>	2232.1000 [PROP] 2232.1000	29,022.79	29,022.79

RECLASSIFICATION ENTRIES PROPRIETARY
SPLITROCK TELECOM

12/31/2001

ENTRY NO.	DESCRIPTION	ACCOUNT CODE	DEBIT	CREDIT
12	COE - BRANDON COE - STATION CARRIER TO TRANSFER NTI LINE CARDS TO THE CORRECT ACCOUNT [COE INVENTORY ENTRY].	2212.1000 2232.0000	2,126.40	2,126.40
13	COE - STATION CARRIER COE - TRUNK CARRIER TO TRANSFER SUBSCRIBER EQUIPMENT TO THE CORRECT ACCOUNT [COE INVENTORY ENTRY].	2232.0000 2232.1000	104,991.74	104,991.74

**KNOWN & MEASURABLE CHANGES
FOR INVESTMENT
TO BE ADDED IN 2002**

PROPRIETARY

12/31/2001

SPLITROCK TELECOM

		DEBIT	CREDIT	
2121.0000	BUILDINGS	176,463.00		
2212.1000	COE - DIGITAL - BRANDON	608,456.00		
2232.0000	COE - STATION CARRIER	46,000.00		
2232.2000	COE - FIBER ELECTRONICS	318,000.00		INCLUDE INVESTMENT
2423.0000	BURIED CABLE	710,865.00		CHANGES FOR 2002
2003.1100	TPUC - WORK ORDERS		581,673.86	
4010.0000	ACCOUNTS PAYABLE		1,278,110.14	
	TOTALS	1,859,784.00	1,859,784.00	

		DEBIT	CREDIT	
6560.2100	DEPR EXP - GENERAL SUPPORT	7,058.52		
6560.2210	DEPR EXP - COE SWITCHING EQUIP	48,676.48		
6560.2230	DEPR EXP - COE TRANSMISSION EQUIP	37,550.00		
6560.2400	DEPR EXP - CABLE & WIRE FACILITIES	42,651.90		
3100.1210	DEPR RES - BUILDINGS		7,058.52	INCLUDE
3100.2121	DEPR RES - COE - DIGITAL - BRANDON		48,676.48	DEPRECIATION FOR
3100.2320	DEPR RES - COE - STATION CARRIER		5,750.00	NEW INVESTMENT
3100.2322	DEPR RES - COE - FIBER ELECTRONICS		31,800.00	
3100.4230	DEPR RES - BURIED CABLE		42,651.90	
	TOTALS	135,936.90	135,936.90	

		DEBIT	CREDIT	
6721.4000	COST STUDIES EXPENSE	1,299.00		
4010.0000	ACCOUNTS PAYABLE		1,299.00	2002 LECA ASSESSMENT

		DEBIT	CREDIT	
5300.1000	UNCOLLECTIBLES - INTRASTATE	19,228.08		
5300.2000	UNCOLLECTIBLES - INTERSTATE	10,195.84		
1190.4100	ACCOUNTS RECEIVABLE - CABS BILLED		29,423.92	GLOBAL CROSSING UNCOLLECTIBLE

CAT.	A/C NO.	DESCRIPTION	K&M CHANGES	ANNUAL DEPR RATE	ADDITIONAL DEPR EXP
N/A	2121.0000	BRANDON HUT	131,366.00	4.00%	5,254.64
N/A	2121.0000	FIRE SUPPRESSION SYSTEMS (BRND & GRSN CO'S)	45,097.00	4.00%	1,803.88
3	2212.1000	NORTELS 502 UPGRADE (BRND & GRSN)	465,784.00	8.00%	37,262.72
3	2212.1000	NORTELS CVX	142,672.00	8.00%	11,413.76
4.13	2232.0000	AFC CABINET WEST OF BRANDON	46,000.00	12.50%	5,750.00
4.22	2232.2000	OC48 FUJITSU ELECTRONICS (BRND, GRSN & SDN)	318,000.00	10.00%	31,800.00
1	2423.0000	AERIAL CONTRACTORS - BRANDON	380,522.00	6.00%	22,831.32
1	2423.0000	NORTH CENTRAL CONTRACT - BRANDON	220,343.00	6.00%	13,220.58
1	2423.0000	COPPER CABLE FOR NEW CONSTRUCTION	110,000.00	6.00%	6,600.00

LINE NO.	DESCRIPTION	TOTAL AMOUNT	ALLOCATION BASIS	POTS AMOUNT	CPE AMOUNT	CATV / DBS AMOUNT	LEASED AMOUNT
ALLOCATION FACTORS:							
1	MATERIAL & SUPPLIES	0.00	DIRECT	0.00	0.00	0.00	0.00
2	OFFICE EXPENSE WAGES	681,676.92	DIRECT	547,958.69	67,591.13	66,127.10	0.00
3	PLANT SPECIFIC WAGES	584,107.18	DIRECT	366,987.75	118,475.03	98,644.40	0.00
PLANT IN SERVICE:							
4	LAND & BLDG - CATV SPACE	10,221.10	DIRECT	0.00	0.00	10,221.10	0.00
5	LAND & BLDG - CPE STORAGE	16,035.12	DIRECT	0.00	16,035.12	0.00	0.00
6	LAND & BLDG - VEHICLE SPACE	117,348.30	LINE 3	73,728.57	23,801.87	19,817.86	0.00
7	LAND & BLDG - OFFICE SPACE	604,753.22	LINE 2	486,124.40	59,963.82	58,665.00	0.00
8	LAND & BLDG - ALL OTHER	590,987.98	DIRECT	590,987.98	0.00	0.00	0.00
9	LAND & BLDG - TOTAL	1,339,345.72	LNS 4:8	1,150,840.95	99,800.81	88,703.96	0.00
10	VEHICLE & WORK EQUIP	541,032.55	LINE 3	339,924.46	109,738.16	91,369.93	0.00
11	FURNITURE & OFFICE EQUIP	1,147,827.35	LINE 2	922,668.72	113,811.90	111,346.73	0.00
12	CENTRAL OFFICE - SWITCHING	3,759,148.77	DIRECT	3,759,148.77	0.00	0.00	0.00
13	CENTRAL OFFICE - TRANSMISSION	1,945,752.29	DIRECT	1,875,570.11	0.00	0.00	70,182.18
14	CABLE & WIRE FACILITIES	5,479,236.52	DIRECT	5,419,553.58	0.00	0.00	59,682.94
15	ALL OTHER	0.00	DIRECT	0.00	0.00	0.00	0.00
16	TOTAL	14,212,343.20		13,467,706.59	323,350.87	291,420.62	129,865.12
DEPRECIATION RESERVES:							
17	LAND & BUILDING	430,679.59	LINE 9	370,064.05	32,091.92	28,523.62	0.00
18	VEHICLE & WORK EQUIP	254,665.97	LINE 10	160,003.66	51,654.15	43,008.16	0.00
19	FURNITURE & OFFICE EQUIP	739,449.37	LINE 11	594,398.45	73,319.51	71,731.41	0.00
20	CENTRAL OFFICE - SWITCHING	2,499,851.87	LINE 12	2,499,851.87	0.00	0.00	0.00
21	CENTRAL OFFICE - TRANSMISSION	579,763.06	LINE 13	558,851.34	0.00	0.00	20,911.72
22	CABLE & WIRE FACILITIES	2,967,050.09	LINE 14	2,934,731.30	0.00	0.00	32,318.79
23	ALL OTHER	0.00	LINE 15	0.00	0.00	0.00	0.00
24	TOTAL	7,471,459.95		7,117,900.67	157,065.58	143,263.19	53,230.51
25	OTHER POST RETIREMENT BENEFITS	0.00	LINE 3	0.00	0.00	0.00	0.00
26	DEFERRED INCOME TAXES	0.00	LINE 16	0.00	0.00	0.00	0.00
DEPRECIATION EXPENSES:							
27	LAND & BUILDING	44,568.12	LINE 9	38,295.42	3,320.98	2,951.72	0.00
28	VEHICLE & WORK EQUIP	50,707.95	LINE 10	31,859.22	10,285.14	8,563.59	0.00
29	FURNITURE & OFFICE EQUIP	158,483.62	LINE 11	127,395.36	15,714.32	15,373.94	0.00
30	CENTRAL OFFICE - SWITCHING	320,462.70	LINE 12	320,462.70	0.00	0.00	0.00
31	CENTRAL OFFICE - TRANSMISSION	199,747.28	LINE 13	192,542.51	0.00	0.00	7,204.77
32	CABLE & WIRE FACILITIES	288,597.77	LINE 14	285,454.20	0.00	0.00	3,143.57
33	ALL OTHER	0.00	LINE 15	0.00	0.00	0.00	0.00
34	TOTAL	1,062,567.44		996,009.41	29,320.44	26,889.25	10,348.34
PLANT SPECIFIC EXPENSES:							
35	LAND & BUILDING	52,840.55	LINE 9	45,403.57	3,937.39	3,499.59	0.00
36	LAND & BUILDING - MGMT AGREEMENT	0.00	LINE 2	0.00	0.00	0.00	0.00
37	VEHICLE & WORK EQUIP EXPENSE	-6,305.17	LINE 10	-6,305.17	0.00	0.00	0.00
38	VEHICLE EXPENSE - MGMT AGRMNT	0.00	LINE 3	0.00	0.00	0.00	0.00
39	FURNITURE & OFFICE EQUIP	43,955.68	LINE 11	35,333.30	4,358.39	4,263.99	0.00
40	CENTRAL OFFICE - SWITCHING	113,543.87	LINE 12	113,543.87	0.00	0.00	0.00
41	CENTRAL OFFICE - TRANSMISSION	22,867.82	LINE 13	22,042.99	0.00	0.00	824.83
42	CABLE & WIRE FACILITIES	57,831.15	LINE 14	57,201.22	0.00	0.00	629.93
43	ALL OTHER	0.00	LINE 15	0.00	0.00	0.00	0.00
44	TOTAL	284,733.90		267,219.78	8,295.78	7,763.58	1,454.76
OTHER PROP, PLT, EQUIP EXP:							
45	PLANT PROVISIONING EXPENSE	0.00	LINE 1	0.00	0.00	0.00	0.00
46	OFFICE PROVISIONING EXPENSE	0.00	LINE 2	0.00	0.00	0.00	0.00
47	TOTAL	0.00		0.00	0.00	0.00	0.00
NETWORK OPERATIONS EXPENSES:							
48	POWER	33,277.63	LINE 12 & 13	32,868.25	0.00	0.00	409.38
49	TESTING	55,736.25	DIRECT	55,736.25	0.00	0.00	0.00
50	PLANT ADMINISTRATION	23.85	LINE 44	22.39	0.69	0.65	0.12
51	ALL OTHER	127,279.48	DIRECT	127,279.48	0.00	0.00	0.00
52	TOTAL	216,317.21		215,906.37	0.69	0.65	409.50
CUSTOMER OPERATIONS EXPENSES:							
53	MARKETING	0.00	DIRECT	0.00	0.00	0.00	0.00
54	SERVICES	292,377.13	DIRECT	292,377.13	0.00	0.00	0.00
55	TOTAL	292,377.13		292,377.13	0.00	0.00	0.00
56	TOTAL BIG 3 EXPENSES	793,428.24	LN44+52+55	775,503.28	8,296.47	7,764.23	1,864.26
CORPORATE OPERATIONS EXPENSES:							
57	EXECUTIVE & PLANNING	218,115.48	LINE 56	213,187.86	2,280.72	2,134.41	512.49
58	GENERAL & ADMINISTRATIVE	462,483.77	LINE 56	452,035.44	4,835.95	4,525.72	1,086.66
59	ALL OTHER	40,128.47	DIRECT	40,128.47	0.00	0.00	0.00
60	TOTAL	720,727.72		705,351.77	7,116.67	6,660.13	1,599.15
NONREGULATED REMOVAL SUMMARY:							
61	NET INVESTMENT	391,077.33			166,285.29	148,157.43	76,634.61
62	OPERATING EXPENSES	99,858.94			44,733.58	41,313.61	13,811.75

DIRECT ASSIGNMENTS

SPLITROCK TELECOM

PROPRIETARY 12/31/2001

Sheet V, Line 48

CAT 4.23 Direct was directly assigned based on allocation found on the **Summary of Central Office Equipment Costs by Category** found in the backup information.

Sheet V, Line 79

CAT 3 Direct was directly assigned based on allocation found on the **Summary of Outside Plant Costs by Category** found in the backup information.

Sheet V, Lines 178 & 179

Network Operations Expense includes toll lease expense that was directly assigned.

Not directly assigned	\$ 147,687
Interstate	47,889
State MTS	20,330
Total	<u>\$ 215,906</u>

The State MTS portion was allocated in Part 69 on Sheet O, Line 65 to Column G.

Sheet V, Line 180

Access & USF Contribution Expense was directly assigned to the Interstate & Other column.

Sheet V, Lines 207 & 209

Other Billing & Collection Expense was directly assigned based on the following:

95% Other Billing & Collection	\$ 16,516	
5% End User Common Line	870	directly assigned to Interstate
Total Other Billing & Collection	<u>\$ 17,386</u>	

Sheet V, Line 211

NECA TRS Expense was directly assigned to Interstate

TRS, Other Cust Serv., Direct	\$ 396
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Sheet V, Lines 230 & 231

General & Administrative Expense was directly assigned based on the following:

All Other General & Admin Exp	\$ 452,035	
A/C 6721.1000 NECA Reporting Exp	7,870	Interstate
A/C 6721.3000 Traffic Studies	16,078	State
A/C 6721.4000 Cost Study Exp	16,181	State
Total General & Admin Exp	<u>\$ 492,164</u>	

Not directly assigned	\$ 452,035
Interstate	7,870
State MTS	32,259
Total	<u>\$ 492,164</u>

The State MTS portion was allocated in Part 69 on Sheet O, Line 181 to Columns D through G based on Sheet N, Line 63, Columns D through G.

DIRECT ASSIGNMENTS

SPLITROCK TELECOM

PROPRIETARY

12/31/2001

Sheet V, Line 233

Non-income taxes are directly assigned based on the following:

A/C 7240.1000 FCC Regulatory Fee	\$ 1,310	Interstate
A/C 7240.2000 Operating Tax - Gross Rec PUC	750	State
Total Non-Income Taxes	\$ 2,060	

Interstate	\$ 1,310
State MTS	750
Total	\$ 2,060

The State MTS portion was allocated in Part 69 on Sheet O, Line 190 to Columns D through G based on Sheet N, Line 36, Columns D through G.

Sheet V, Line 249

Uncollectibles are directly assigned based on the following:

A/C 5300.1000 Uncollectibles - Intrastate	\$ 19,228	State
A/C 5300.2000 Uncollectibles - Interstate	10,196	Interstate
Total Uncollectible Revenue	\$ 29,424	

The State MTS portion was allocated in Part 69 on Sheet J, Line 34 to Columns D through G based on the following:

Carrier Common Line	\$ 8,152
Local Switching	4,643
Tandem Switched Facility	6,433
Total State Uncollectible	\$ 19,228

Sheet V, Line 271

Working Loops were directly assigned based on information found on the **Local Loop Study Summary** found in the backup information.

Joint MTS Loops	5,426	
Intrastate PL Loops	37	State
Interstate PL Loops	113	Interstate
Local PL Loops	0	Other
Total	5,576	Total Company

Other	113
State PL	37
Total Company	5,576

PROPRIETARY

LEASE EXPENSE
DIRECT ASSIGNMENT

SPLITROCK TELECOM

12/31/2001

DESCRIPTION	FACTOR	INTERSTATE & OTHER	STATE	A/C NO.	TOTAL
FIBER RING - BALTIC	CMM	24,322.12	10,251.88	6534.3000	34,574.00
FIBER TERMINAL - SDN	CM	23,567.13	10,077.42	6534.3000	33,644.55
	TOTAL	47,889.25	20,329.30		68,218.55

A/C 6561 - DEPRECIATION EXP

SPLITROCK TELECOM

12/31/2001

A/C NO.	DESCRIPTION	JAN	FEB	MAR	APR	MAY	JUN	JUL
1406.1100	CUSTOMER PREMISE EQUIP							
2112.0000	VEHICLES	2,696.67	2,696.67	2,696.67	2,696.67	2,696.67	2,696.67	2,696.67
2116.0000	TOOLS & WORK EQUIPMENT	1,314.34	1,284.17	1,342.69	1,342.69	1,342.69	1,342.69	1,342.69
2116.1000	TOOLS - RADIO	164.87	164.87	164.87	164.87	164.87	164.87	164.87
2121.0000	BUILDINGS	3,125.80	3,125.80	3,125.80	3,125.80	3,125.80	3,125.80	3,125.80
2122.0000	FURNITURE & OFFICE EQUIPMENT	2,590.78	2,590.78	2,617.64	2,634.23	2,870.18	2,746.77	2,839.92
2124.0000	COMPUTERS	9,344.35	8,125.64	8,125.64	8,173.22	8,173.22	8,173.22	8,229.66
2124.1000	COMPUTER SOFTWARE							
2212.1000	COE - DIGITAL - BRANDON	10,834.11	10,834.11	10,834.11	10,834.11	10,834.11	10,621.31	10,621.31
2212.2000	COE - DIGITAL - GARRETSON	7,970.79	7,970.79	7,983.55	7,983.55	7,983.55	8,186.45	8,186.45
2212.3000	COE - SOFTWARE	3,824.78	3,824.78	3,824.78	3,824.78	3,824.78	3,824.78	3,824.78
2232.0000	COE - STATION CARRIER	5,156.11	5,156.11	5,279.31	5,744.87	5,787.95	6,300.45	6,744.82
2232.1000	COE - TRUNK CARRIER	594.33	594.33	594.33	594.33	594.33	455.24	455.24
2232.2000	COE - FIBER ELECTRONICS	5,632.56	5,632.56	5,632.56	5,632.56	5,632.56	5,380.57	5,380.57
2362.0000	OTHER TERMINAL EQUIPMENT							
2411.0000	POLE LINES							
2421.0000	AERIAL CABLE							
2422.0000	UNDERGROUND CABLE	1,226.91	1,226.91	1,226.91	1,226.91	1,226.91	1,226.91	1,226.91
2423.0000	BURIED CABLE	14,248.51	14,303.07	14,303.07	14,303.07	14,303.07	14,303.07	14,303.07
2423.1000	BURIED FIBER	2,732.32	2,732.32	2,732.32	2,732.32	2,732.32	2,732.32	2,732.32
2441.0000	CONDUIT SYSTEM	2,234.06	2,238.07	2,238.07	2,238.07	2,238.07	2,238.07	2,238.07
6561	TOTAL DEPRECIATION	73,691.29	72,500.98	72,722.32	73,252.05	73,531.08	73,519.19	74,113.15

A/C NO.	DESCRIPTION	AUG	SEP	OCT	NOV	DEC	MISC	TOTAL
1406.1100	CUSTOMER PREMISE EQUIP							\$0.00
2112.0000	VEHICLES	2,696.67	2,696.67	2,816.97	2,938.99	2,678.11		\$32,704.10
2116.0000	TOOLS & WORK EQUIPMENT	1,342.69	1,342.69	1,342.69	1,342.69	1,342.69		\$16,025.41
2116.1000	TOOLS - RADIO	164.87	164.87	164.87	164.87	164.87		\$1,978.44
2121.0000	BUILDINGS	3,125.80	3,125.80	3,125.80	3,125.80	3,125.80		\$37,509.60
2122.0000	FURNITURE & OFFICE EQUIPMENT	2,839.92	2,839.92	2,839.92	2,839.92	2,839.92		\$33,089.90
2124.0000	COMPUTERS	8,229.66	8,229.66	8,229.66	8,229.66	8,229.66		\$99,493.25
2124.1000	COMPUTER SOFTWARE			8,633.49	8,633.49	8,633.49		\$25,900.47
2212.1000	COE - DIGITAL - BRANDON	10,621.31	10,664.25	10,664.25	10,664.25	10,664.25		\$128,691.48
2212.2000	COE - DIGITAL - GARRETSON	8,186.45	8,186.45	8,186.45	8,186.45	8,186.45		\$97,197.38
2212.3000	COE - SOFTWARE	3,824.78	3,824.78	3,824.78	3,824.78	3,824.78		\$45,897.36
2232.0000	COE - STATION CARRIER	6,744.82	6,744.82	7,818.44	7,818.44	7,891.91	9,673.74	\$86,861.79
2232.1000	COE - TRUNK CARRIER	455.24	455.24	1,572.03	1,572.03	1,572.03		\$9,508.70
2232.2000	COE - FIBER ELECTRONICS	5,380.57	5,380.57	5,380.57	5,380.57	5,380.57		\$65,826.79
2362.0000	OTHER TERMINAL EQUIPMENT							\$0.00
2411.0000	POLE LINES							\$0.00
2421.0000	AERIAL CABLE							\$0.00
2422.0000	UNDERGROUND CABLE	1,226.91	1,226.91	1,226.91	1,226.91	1,226.91		\$14,722.92
2423.0000	BURIED CABLE	14,303.07	14,303.07	14,303.07	14,303.07	14,303.07		\$171,582.28
2423.1000	BURIED FIBER	2,732.32	2,732.32	2,732.32	2,732.32	2,732.32		\$32,787.84
2441.0000	CONDUIT SYSTEM	2,238.07	2,238.07	2,238.07	2,238.07	2,238.07		\$26,852.83
6561	TOTAL DEPRECIATION	74,113.15	74,156.09	85,100.29	85,222.31	85,034.90	9,673.74	926,630.54

PROPRIETARY

A/C 6561 - DEPRECIATION EXP

SPLITROCK TELECOM

12/31/2001

A/C NO.	DESCRIPTION	GSF	COE SW	COE TX	IOT	CWF	OTHER	TOTAL
1406.1100	CUSTOMER PREMISE EQUIP	\$0.00						\$0.00
2112.0000	VEHICLES	\$32,704.10						\$32,704.10
2116.0000	TOOLS & WORK EQUIPMENT	\$16,025.41						\$16,025.41
2116.1000	TOOLS - RADIO	\$1,978.44						\$1,978.44
2121.0000	BUILDINGS	\$37,509.60						\$37,509.60
2122.0000	FURNITURE & OFFICE EQUIPMENT	\$33,089.90						\$33,089.90
2124.0000	COMPUTERS	\$99,493.25						\$99,493.25
2124.1000	COMPUTER SOFTWARE	\$25,900.47						\$25,900.47
2212.1000	COE - DIGITAL - BRANDON		\$128,691.48					\$128,691.48
2212.2000	COE - DIGITAL - GARRETSON		\$97,197.38					\$97,197.38
2212.3000	COE - SOFTWARE		\$45,897.36					\$45,897.36
2232.0000	COE - STATION CARRIER			\$86,861.79				\$86,861.79
2232.1000	COE - TRUNK CARRIER			\$9,508.70				\$9,508.70
2232.2000	COE - FIBER ELECTRONICS			\$65,826.79				\$65,826.79
2362.0000	OTHER TERMINAL EQUIPMENT				\$0.00			\$0.00
2411.0000	POLE LINES					\$0.00		\$0.00
2421.0000	AERIAL CABLE					\$0.00		\$0.00
2422.0000	UNDERGROUND CABLE					\$14,722.92		\$14,722.92
2423.0000	BURIED CABLE					\$171,582.28		\$171,582.28
2423.1000	BURIED FIBER					\$32,787.84		\$32,787.84
2441.0000	CONDUIT SYSTEM					\$26,852.83		\$26,852.83
6561	BOOK BALANCE @ 12/31/01	\$246,701.17	\$271,786.22	\$162,197.28	\$0.00	\$245,945.87	\$0.00	\$926,630.54
	RECLASS ENTRY #				\$0.00			\$0.00
	RECLASS ENTRY #	\$0.00						\$0.00
	KNOWN & MEASURABLE	\$7,058.52	\$48,676.48	\$37,550.00		\$42,651.90		\$135,936.90
	ADJUSTED BALANCE @ 12/31/01	\$253,759.69	\$320,462.70	\$199,747.28	\$0.00	\$288,597.77	\$0.00	\$1,062,567.44
	NONREGULATED REMOVAL	(\$56,209.69)	\$0.00	(\$7,204.77)	\$0.00	(\$3,143.57)	\$0.00	(\$66,558.03)
	BALANCE @ 12/31/01	\$197,550.00	\$320,462.70	\$192,542.51	\$0.00	\$285,454.20	\$0.00	\$996,009.41

SALES EXPENSE
A/C 6612.0000

PROPRIETARY

SPLITROCK TELECOM

12/31/2001

MONTH	TOTALS	ACCRUE ANNUAL BONUS
JANUARY	513.50	513.50
FEBRUARY	768.00	768.00
MARCH	751.60	751.60
APRIL	545.10	545.10
MAY	738.29	738.29
JUNE	1,182.16	1,182.16
JULY	599.00	599.00
AUGUST	1,841.85	1,841.85
SEPTEMBER	675.70	675.70
OCTOBER	811.25	811.25
NOVEMBER	(8,471.69)	(8,471.69)
DECEMBER	646.00	646.00
BALANCE PER BOOKS	600.76	600.76
RECLASS # 5 to 7900.0000	(600.76)	(600.76)
BALANCE AFTER RECLASS	-	-

PRODUCT ADVERTISING
A/C 6613.0000

PROPRIETARY

SPLITROCK TELECOM

12/31/2001

MONTH	TOTALS	LABOR & OVERHEAD	ADVERTISING	BRANDON CHAMBER	DONATIONS/ SPONSOR-SHIPS	EMPLOYEE ATTIRE	MEETING / TRAVEL EXPENSE	NEWSLETTERS, STUFFERS, DISPLAYS	NTCA	OFFICE SUPPLIES	SDATC	SDITC	WEB SITE FEES
JANUARY	6,684.71	4,751.43	168.00	140.00			57.66	756.62	694.00	117.00			
FEBRUARY	8,238.30	4,228.54	239.25			103.04	2,687.27	258.92	90.00	631.28			
MARCH	5,807.25	4,884.18	273.55				69.04	332.58	125.00	122.90			
APRIL	8,943.93	6,090.14	232.15	30.00			239.67	2,176.97	125.00	50.00			
MAY	10,737.13	6,341.96	289.85	180.00		390.41	1,112.19	1,556.32		866.40			
JUNE	7,714.60	4,905.16	332.00				347.20	818.67		115.53			1,196.04
JULY	7,972.64	3,998.28	250.00			28.74	105.23	3,222.61		257.78	110.00		
AUGUST	7,396.37	6,214.45	25.00				527.64	363.05		251.23		15.00	
SEPTEMBER	15,071.46	4,811.19	369.06	375.00	4,200.00		539.54	3,045.83		1,716.70			14.14
OCTOBER	9,883.22	5,372.07	516.72		176.79		469.08	2,087.34		1,261.22			
NOVEMBER	12,731.10	7,994.47	860.25		52.84	769.20	27.59	2,677.68		349.07			
DECEMBER	7,310.22	5,368.14	150.15		(0.11)	1,122.84	84.53	301.93		282.74			
BALANCE PER BOOKS	108,490.93	64,960.01	3,705.98	725.00	4,429.52	2,414.23	6,266.64	17,598.52	1,034.00	6,021.85	110.00	15.00	1,210.18
RECLASS # 5 to 6722.0000	(104,061.41)	(64,960.01)	(3,705.98)	(725.00)		(2,414.23)	(6,266.64)	(17,598.52)	(1,034.00)	(6,021.85)	(110.00)	(15.00)	(1,210.18)
RECLASS # 5 to 7370.0000	(4,429.52)				(4,429.52)								
BALANCE AFTER RECLASS	-												

**ADVERTISING - EXPRESS
A/C 6613.1000**

12/31/2001
PROPRIETARY

SPLITROCK TELECOM

MONTH	TOTALS	LABOR & OVERHEAD	NEWSLETTERS, STUFFERS, DISPLAYS
JANUARY	1,498.52	686.77	811.75
FEBRUARY	1,599.11	1,599.11	
MARCH	2,176.52	2,094.47	82.05
APRIL	2,637.26	2,150.40	486.86
MAY	871.55	871.55	
JUNE	505.51	505.51	
JULY	2,466.22	1,368.96	1,097.26
AUGUST	1,760.78	1,257.07	503.71
SEPTEMBER	2,093.94	1,864.29	229.65
OCTOBER	1,720.46	1,720.46	
NOVEMBER	2,163.04	2,163.04	
DECEMBER	2,273.44	2,273.44	
BALANCE PER BOOKS	21,766.35	18,555.07	3,211.28
RECLASS # 5 to 6722.0000	(21,766.35)	(18,555.07)	(3,211.28)
BALANCE AFTER RECLASS	-		

OUTSIDE MARKETING EXPENSE
A/C 6613.2000

PROPRIETARY

SPLITROCK TELECOM

12/31/2001

MONTH	TOTALS	LABOR & OVERHEAD
JANUARY	0.00	
FEBRUARY	0.00	
MARCH	0.00	
APRIL	179.94	179.94
MAY	0.00	
JUNE	0.00	
JULY	0.00	
AUGUST	0.00	
SEPTEMBER	0.00	
OCTOBER	0.00	
NOVEMBER	0.00	
DECEMBER	0.00	
BALANCE PER BOOKS	179.94	179.94
RECLASS # 5 to 6722.0000	(179.94)	(179.94)
BALANCE AFTER RECLASS	-	

CALL COMPLETION SERVICE
A/C 6621.0000

PROPRIETARY
12/31/2001

SPLITROCK TELECOM

MONTH	TOTALS	McLEOD	TELCORDIA	SDN	QWEST
JANUARY	60.89				60.89
FEBRUARY	1,063.07			1,002.18	60.89
MARCH	354.44		293.55		60.89
APRIL	293.55		293.55		
MAY	1,477.53		293.55	1,062.20	121.78
JUNE	354.44		293.55		60.89
JULY	1,592.98		293.55	1,238.54	60.89
AUGUST	1,572.16	27.25	293.55	1,190.47	60.89
SEPTEMBER	1,622.92	27.25	293.55	1,241.23	60.89
OCTOBER	1,483.31	27.25	293.55	1,101.62	60.89
NOVEMBER	381.69	27.25	293.55		60.89
DECEMBER	1,562.44	27.25	293.55	1,180.75	60.89
TOTALS	11,819.42	136.25	2,935.50	8,016.99	730.68
RECLASS # 6 to 5100.0000	(866.93)	(136.25)			(730.68)
RECLASS # 8 to 6212.0000	(8,016.99)			(8,016.99)	
RECLASS # 10 to 6532.0000	(2,935.50)		(2,935.50)		
TOTALS AFTER RECLASS	<u>0.00</u>				

**DIRECTORY SERVICES
A/C 6622.0000**

PROPRIETARY 12/31/2001

SPLITROCK TELECOM

MONTH	TOTALS	LABOR & OVERHEAD	BALTIC	DIRECTORY ERROR GIFT CERT.	McLEOD	QWEST DEX	SDN
JANUARY	610.63	448.83			25.00	136.80	
FEBRUARY	1,403.57	234.92			25.00	136.80	1,006.85
MARCH	2,070.97	972.47			25.00	136.80	936.70
APRIL	893.03	893.03					
MAY	1,814.76	489.14				273.60	1,052.02
JUNE	2,411.35	1,114.06				136.80	1,160.49
JULY	1,679.98	1,543.18				136.80	
AUGUST	164.56	17.10				147.46	
SEPTEMBER	2,406.89	892.18	1,363.51			151.20	
OCTOBER	1,616.21	1,465.01				151.20	
NOVEMBER	913.72	762.52				151.20	
DECEMBER	2,276.03	2,099.83		25.00		151.20	
TOTALS	18,261.70	10,932.27	1,363.51	25.00	75.00	1,709.86	4,156.06
RECLASS # 5 to 6722.0000	(3,173.37)		(1,363.51)	(25.00)	(75.00)	(1,709.86)	
RECLASS # 8 to 6212.0000	(4,156.06)						(4,156.06)
TOTALS AFTER RECLASS	<u>10,932.27</u>						

PROPRIETARY

A/C 6623 - CUSTOMER SERVICES EXPENSE

SPLITROCK TELECOM

2001

Account Description	Account No.	BALANCE
Customer Services	6623.0000	196,252.50
Cus. Ser. Service Order	6623.1000	72,009.08
Customer Service - IXC	6623.2000	7,896.00
IXC - Toll Tape Items	6623.3000	6,964.76
Subtot. Cust. allocated based on Work Time Study-->		283,122.34
COST STUDY RE		(2,073.60)
COST STUDY KM		0.00
Adjusted Balance (Allocable on Work Time Study)-->>		281,048.74
Customer Services - TRS Fund	6623.2000	396.12
Subtot. Cust. Serv. Directly Assigned-->>		396.12
COST STUDY RE		0.00
COST STUDY KM		0.00
Adjusted Balance (Directly Assign)-->>		396.12
Adjusted Balance (Grand Total)-->>		281,444.86

Category - Description	Last Study \$	% Dist	Allocated	Direct	Total
Bus. Ofc., EU Presubscription	\$5,937	3.1905%	\$8,967	\$0	\$8,967
Bus. Ofc., EU MTS & WATS	\$4,513	2.4252%	\$6,816	\$0	\$6,816
Bus. Ofc., EU Access, P/L & all Other	\$61,416	33.0044%	\$92,759	\$0	\$92,759
Bus. Ofc., IXC Special Access	\$0	0.0000%	\$0	\$0	\$0
Bus. Ofc., IXC Switched Access	\$0	0.0000%	\$0	\$0	\$0
Bus. Ofc., IXC B&C Services	\$0	0.0000%	\$0	\$0	\$0
Cust. Serv., Msg. Process	\$9,508	5.1095%	\$14,360	\$0	\$14,360
Cust. Serv., Other B&C	\$10,935	5.8764%	\$16,516	\$0	\$16,516
Cust. Serv., CABS	\$1,930	1.0372%	\$2,915	\$0	\$2,915
Cust. Serv., EU Common Line	\$576	0.3095%	\$870	\$0	\$870
Other Cust. Serv., Alloc.	\$91,269	49.0472%	\$137,846	\$0	\$137,846
Subtotals	\$186,084	100.0000%	\$281,049	\$0	\$281,049
FCC TRS Expense	\$543			\$396	\$396
Total Expense	\$186,627		\$281,049	\$396	\$281,445

MONTH	TOTALS	LABOR & OH	BALTIC BILLING	BILLING ERROR GIFT CERTIFICATE	CATV BILLING	COMPUTER CHARGES	CREDIT BUREAU	EMPLOYEE ATTIRE	EXPRESS COMMUNICATIONS	INS	MARTIN GROUP	McLEOD	MEETING / TRAVEL EXPENSE	NEWS-LETTERS, STUFFING & PRINTING	OFFICE SUPPLIES	UN-REGULATED
JANUARY	\$ 15,434.65	\$ 13,959.15	\$ (550.00)		\$ (400.00)						\$ 654.82			\$ 726.79	\$ 815.56	\$ 228.33
FEBRUARY	24,536.48	18,219.38	(275.00)		(400.00)			5,523.74		232.00				82.50	1,925.59	(771.73)
MARCH	17,118.57	16,695.58	(275.00)		(400.00)	358.18			1,966.63							(1,226.82)
APRIL	15,548.32	16,526.15	(275.00)		(400.00)									145.00	408.10	(855.93)
MAY	17,283.54	16,459.99	(275.00)		(400.00)	26.50		212.44					1,260.58		776.45	(777.42)
JUNE	16,720.45	14,407.31	(275.00)		(400.00)			(253.91)			358.71		(38.40)	335.83	3,450.09	(864.18)
JULY	14,666.65	13,667.99	(275.00)	25.00	(400.00)			(203.70)				54.50	48.75	164.46	2,420.67	(836.02)
AUGUST	15,033.76	15,803.17			(400.00)		299.72							64.20		(733.33)
SEPTEMBER	13,603.91	13,736.43	(550.00)		(400.00)						362.04			315.99	891.14	(751.69)
OCTOBER	16,458.11	16,940.42	(275.00)		(400.00)	26.50							11.38		835.01	(680.20)
NOVEMBER	17,085.24	17,441.89	(275.00)		(400.00)										1,141.46	(822.91)
DECEMBER	12,762.82	13,099.93	(75.00)		(400.00)									324.30	667.85	(854.26)
BALANCE PER BOOKS	196,252.50	186,957.19	(3,375.00)	25.00	(4,800.00)	411.18	299.72	5,278.57	1,966.63	232.00	1,375.57	54.50	1,282.31	2,159.07	13,331.92	(8,946.16)
RECLASS # 2 from 5240.0000	(1,200.00)	(1,200.00)														
RECLASS # 8 to 5100.0000	(54.50)											(54.50)				
RECLASS # 8 to 6212.0000	(232.00)									(232.00)						
BALANCE AFTER RECLASS	<u>194,766.00</u>															

CUS. SER. SERVICE ORDER
A/C 6623.1000

PROPRIETARY

SPLITROCK TELECOM

2001

MONTH	TOTALS	LABOR & OH	BILLING EXPENSE	UN- REGULATED
JANUARY	\$ 7,556.90	\$ 7,431.49	\$ 37.50	\$ 87.91
FEBRUARY	6,288.27	6,661.12	5.00	(377.85)
MARCH	5,291.76	5,606.17		(314.41)
APRIL	4,800.47	5,045.06	20.00	(264.59)
MAY	5,824.45	6,064.47		(240.02)
JUNE	6,250.19	6,511.41	30.00	(291.22)
JULY	6,089.79	6,402.30		(312.51)
AUGUST	6,177.01	6,481.50		(304.49)
SEPTEMBER	5,085.65	5,394.50		(308.85)
OCTOBER	5,358.87	5,613.15		(254.28)
NOVEMBER	7,674.56	7,942.50		(267.94)
DECEMBER	5,611.16	5,994.89		(383.73)
BALANCE PER BOOKS	72,009.08	75,148.56	92.50	(3,231.98)
RECLASS #	0.00			
BALANCE AFTER RECLASS	<u>72,009.08</u>			

**CUSTOMER SERVICE - IXC
A/C 6623.2000**

PROPRIETARY

SPLITROCK TELECOM

2001

MONTH	TOTALS	LABOR & OH	COMPUTER CHARGES	PRINTING	TRS
JANUARY	957.03	511.09		445.94	
FEBRUARY	783.18	783.18			
MARCH	636.18	636.18			
APRIL	334.69	334.69			
MAY	438.27	438.27			
JUNE	480.49	480.49			
JULY	886.20	886.20			
AUGUST	667.89	482.39	185.50		
SEPTEMBER	645.87	645.87			
OCTOBER	249.97	249.97			
NOVEMBER	1,396.51	1,184.51	212.00		
DECEMBER	419.72	419.72			
BALANCE PER BOOKS	7,896.00	7,052.56	397.50	445.94	0.00
RECLASS # 7 from 6540.0000	396.12				396.12
BALANCE AFTER RECLASS	<u>8,292.12</u>				

**IXC - TOLL TAPE ITEMS
A/C 6623.3000**

PROPRIETARY

SPLITROCK TELECOM

2001

MONTH	TOTALS	LABOR & OH	TELCORDIA
JANUARY	772.62	479.07	293.55
FEBRUARY	897.54	603.99	293.55
MARCH	560.08	560.08	
APRIL	589.22	589.22	
MAY	492.93	492.93	
JUNE	582.78	582.78	
JULY	511.22	511.22	
AUGUST	605.87	605.87	
SEPTEMBER	431.10	431.10	
OCTOBER	576.26	576.26	
NOVEMBER	508.64	508.64	
DECEMBER	436.50	436.50	
BALANCE PER BOOKS	6,964.76	6,377.66	587.10
RECLASS # 10 to 6532.0000	(587.10)		(587.10)
BALANCE AFTER RECLASS	<u>6,377.66</u>		

**EXECUTIVE EXPENSE
A/C 6711.0000**

SPLITROCK TELECOM

12/31/2001

MONTH	TOTALS	LABOR & OVERHEAD	MEETING / TRAVEL EXPENSE	OFFICE SUPPLIES	OLSON THIELEN
JANUARY	11,942.44	11,791.31		151.13	
FEBRUARY	12,676.37	12,327.79	202.05	146.53	
MARCH	13,883.20	12,969.82	741.08	172.30	
APRIL	13,119.34	14,791.84	(1,672.50)		
MAY	12,586.02	12,135.00	227.47	223.55	
JUNE	12,362.22	11,847.93	514.29		
JULY	12,882.68	12,358.70	235.50	288.48	
AUGUST	12,422.89	11,946.01	255.56	191.32	30.00
SEPTEMBER	13,210.02	11,898.90	1,171.24	139.88	
OCTOBER	12,609.47	11,755.14	739.62	114.71	
NOVEMBER	14,957.45	14,080.10	803.50	73.85	
DECEMBER	12,371.57	12,371.57			
TOTALS	155,023.67	150,274.11	3,217.81	1,501.75	30.00
RECLASS #	-				
TOTALS AFTER RECLASS	<u>155,023.67</u>				

PROPRIETARY

DIRECTOR'S EXPENSE
A/C 6711.1000

PROPRIETARY

SPLITROCK TELECOM

12/31/2001

MONTH	TOTALS	MEETING / TRAVEL EXPENSE
JANUARY	3,155.00	3,155.00
FEBRUARY	7,571.25	7,571.25
MARCH	813.54	813.54
APRIL	5,479.23	5,479.23
MAY	-	
JUNE	-	
JULY	5,853.53	5,853.53
AUGUST	3,446.03	3,446.03
SEPTEMBER	2,458.72	2,458.72
OCTOBER	3,415.19	3,415.19
NOVEMBER	-	
DECEMBER	4,475.92	4,475.92
TOTALS	36,668.41	36,668.41
RECLASS #	-	
TOTALS AFTER RECLASS	<u>36,668.41</u>	

PLANNING EXPENSE
A/C 6712.0000

PROPRIETARY

SPLITROCK TELECOM

12/31/2001

MONTH	TOTALS	EIDE BAILLY	MARTIN GROUP
JANUARY	-		
FEBRUARY	-		
MARCH	8,658.67		8,658.67
APRIL	-		
MAY	3,974.32	2,701.80	1,272.52
JUNE	-		
JULY	-		
AUGUST	-		
SEPTEMBER	12,494.54		12,494.54
OCTOBER	-		
NOVEMBER	601.86		601.86
DECEMBER	694.01		694.01
TOTALS	26,423.40	2,701.80	23,721.60
RECLASS #	-		
TOTALS AFTER RECLASS	<u>26,423.40</u>		

ACCOUNTING & FINANCE EXPENSE
A/C 6721.0000

PROPRIETARY

SPLITROCK TELECOM

12/31/2001

MARTIN GROUP

MONTH	TOTALS	LABOR & OH	EIDE BAILLY	COST STUDY EXPENSE	DATA PROCESSING	NON CONTRACT	MEETING TRAVEL EXPENSE	OFFICE EXPENSE	OLSON THIELEN	UN- REGULATED EXPENSE
JANUARY	\$ 6,204.68	\$ 5,867.35		\$ 651.00		\$ 118.19				\$ (431.86)
FEBRUARY	13,504.73	5,258.64	8,024.20	532.12						(310.23)
MARCH	10,175.69	4,490.69	2,637.28	3,186.82		100.70		435.44		(675.24)
APRIL	4,965.95	5,039.16						435.57		(508.78)
MAY	7,595.15	4,726.27		2,595.42	108.36	413.40				(248.30)
JUNE	7,656.85	5,134.32		2,852.29					50.00	(379.76)
JULY	4,589.62	4,972.46								(382.84)
AUGUST	4,870.01	5,031.02		68.47						(229.48)
SEPTEMBER	10,875.32	5,851.15	4,655.14	60.95		217.51		334.07		(243.50)
OCTOBER	4,470.39	4,997.91					16.25			(543.77)
NOVEMBER	13,715.02	5,806.97	8,108.99	22.58						(223.52)
DECEMBER	5,400.66	5,609.40	477.01							(685.75)
BALANCE PER BOOKS	94,024.07	62,785.34	23,902.62	9,969.65	108.36	849.80	16.25	1,205.08	50.00	(4,863.03)
RECLASS # 7 to 6721.4000	(9,969.65)			(9,969.65)						
BALANCE AFTER RECLASS	<u>84,054.42</u>									

**NECA REPORTING COSTS
A/C 6721.1000**

PROPRIETARY

SPLITROCK TELECOM

12/31/2001

MONTH	MARTIN GROUP		
	TOTALS	NECA POOLING	COST STUDY EXPENSE
JANUARY	\$ 23.85	\$ 23.85	
FEBRUARY	1,682.36	1,682.36	
MARCH	-		
APRIL	-		
MAY	670.59	670.59	
JUNE	1,243.88	1,243.88	
JULY	1,591.31	441.69	1,149.62
AUGUST	-		
SEPTEMBER	1,628.88	1,628.88	
OCTOBER	109.71	109.71	
NOVEMBER	90.75	90.75	
DECEMBER	-		
BALANCE PER BOOKS	7,041.33	5,891.71	1,149.62
RECLASS # 7 from/to 6721.4000	828.66	1,978.28	(1,149.62)
BALANCE AFTER RECLASS	<u>7,869.99</u>		

REVENUE ACCOUNTING EXPENSE
A/C 6721.2000

PROPRIETARY

SPLITROCK TELECOM

12/31/2001

MONTH	TOTALS	QWEST
JANUARY	\$ 20.23	\$ 20.23
FEBRUARY	19.34	19.34
MARCH	16.18	16.18
APRIL	-	
MAY	32.84	32.84
JUNE	16.26	16.26
JULY	17.70	17.70
AUGUST	28.74	28.74
SEPTEMBER	18.46	18.46
OCTOBER	18.97	18.97
NOVEMBER	14.54	14.54
DECEMBER	17.85	17.85
BALANCE PER BOOKS	221.11	221.11
RECLASS #	-	
BALANCE AFTER RECLASS	<u>221.11</u>	

TRAFFIC STUDIES
A/C 6721.3000

PROPRIETARY

SPLITROCK TELECOM

12/31/2001

MONTH	TOTALS	LABOR & OVERHEAD	MARTIN GROUP
JANUARY	\$ 437.49		\$ 437.49
FEBRUARY	1,268.71	942.82	325.89
MARCH	1,858.36	1,429.11	429.25
APRIL	514.48	416.96	97.52
MAY	2,484.08	1,895.97	588.11
JUNE	1,042.12	447.47	594.65
JULY	1,452.75	817.11	635.64
AUGUST	934.71	672.52	262.19
SEPTEMBER	1,539.07	1,006.75	532.32
OCTOBER	1,638.32	824.63	813.69
NOVEMBER	1,244.15	748.51	495.64
DECEMBER	1,663.23	507.74	1,155.49
BALANCE PER BOOKS	16,077.47	9,709.59	6,367.88
RECLASS #	-		
BALANCE AFTER RECLASS	<u>16,077.47</u>		

PROPRIETARY

**COST STUDIES EXPENSE
A/C 6721.4000**

SPLITROCK TELECOM

12/31/2001

MONTH	MARTIN GROUP			
	TOTALS	LABOR & OVERHEAD	NECA POOLING	COST STUDY EXPENSE
JANUARY	\$ -			
FEBRUARY	-			
MARCH	1,903.01	122.21	1,780.80	
APRIL	-			
MAY	-			
JUNE	3,640.53			3,640.53
JULY	-			
AUGUST	-			
SEPTEMBER	-			
OCTOBER	-			
NOVEMBER	-			
DECEMBER	197.48		197.48	
BALANCE PER BOOKS	5,741.02	122.21	1,978.28	3,640.53
RECLASS # 7 to 6721.1000 from 6721.0000 & 6721.1000	9,140.99		(1,978.28)	11,119.27
K&M ENTRY - LECA Assess.	1,299.00			1,299.00
BALANCE AFTER RECLASS	<u>16,181.01</u>			

COMPUTER SOFTWARE EXPENSE
A/C 6724.0000

PROPRIETARY

SPLITROCK TELECOM

12/31/2001

MONTH	TOTALS	LABOR & OVERHEAD	MARTIN GROUP	OFFICE SUPPLIES
JANUARY	\$ 1,739.80	\$ 449.78	\$ 1,290.02	
FEBRUARY	2,094.68	804.66	1,290.02	
MARCH	2,046.92	709.20	1,290.02	47.70
APRIL	1,031.78	1,031.78		
MAY	5,011.20	1,141.14	3,870.06	
JUNE	631.98	631.98		
JULY	14,679.75	657.27	14,022.48	
AUGUST	764.21	764.21		
SEPTEMBER	2,516.27	1,226.25	1,290.02	
OCTOBER	2,161.07	839.94	1,321.13	
NOVEMBER	1,869.15	550.23	1,318.92	
DECEMBER	2,611.16	1,321.14	1,290.02	
BALANCE PER BOOKS	37,157.97	10,127.58	26,982.69	47.70
RECLASS #	-			
BALANCE AFTER RECLASS	<u>37,157.97</u>			

PROPRIETARY

LEGAL EXPENSE
A/C 6725.0000

SPLITROCK TELECOM

12/31/2001

MONTH	TOTALS	BLOOSTON, MORDKOFKY, JACKSON & DICKENS	GLOVER, HELSPER & RASMUSSEN	HAUGEN	NTCA
JANUARY	\$ 789.50	\$ 78.50	\$ 711.00		
FEBRUARY	106.00		106.00		
MARCH	1,294.90		1,294.90		
APRIL	553.25		458.25		95.00
MAY	106.00		106.00		
JUNE	106.00		106.00		
JULY	256.20		233.20	23.00	
AUGUST	631.55		631.55		
SEPTEMBER	1,101.54		1,101.54		
OCTOBER	-				
NOVEMBER	747.20	143.75	603.45		
DECEMBER	3,666.77		3,092.98	78.79	495.00
BALANCE PER BOOKS	9,358.91	222.25	8,444.87	101.79	590.00
RECLASS #	-				
BALANCE AFTER RECLASS	<u>9,358.91</u>				

PROPRIETARY

**OTHER GENERAL & ADMINISTRATIVE EXPENSE
A/C 6728.0000**

SPLITROCK TELECOM

12/31/2001

MONTH	TOTALS	BALTIC TELECOM	BANK CHARGES	BROWN & SAENGER	COFFEE KING	COMPANY TELEPHONE BILL EXPENSE	CREDIT BUREAU	CT CORP.	CULLIGAN	DONATIONS, FLOWERS, GIFTS	EDUCATION RESERVE	FCC	GARRETSON COMMERCIAL CLUB	GOLDEN WEST TELETECH	HAUGEN	IA STATE TREASURER	INDEPENDENT NECA SERVICES	MEETING / TRAVEL EXPENSE	MIDCO COMM
JANUARY	27,345.59	(1,440.60)	123.66	742.80	59.10	1,473.63	190.86		80.03	20.00	18,283.27							188.43	140.31
FEBRUARY	8,524.62	(747.55)	103.23	757.75		1,534.10	114.09		70.26	53.00								52.17	99.39
MARCH	6,449.61	(686.79)	179.07	57.27		1,224.60	374.66		70.49										109.06
APRIL	3,516.31	(697.48)	156.94	951.85	59.10	1,180.30	348.10		107.88									57.29	264.38
MAY	12,236.20	(1,558.73)	113.37	154.36	59.10	2,023.06	381.15	195.00	69.43	35.36		655.00						731.89	671.96
JUNE	6,856.88	(688.91)	106.75	254.19	60.16	1,156.12	348.80		93.67									476.84	
JULY	9,827.38	(803.26)	136.55	757.98	60.16	1,029.93	510.13		178.37			655.00							696.02
AUGUST	11,181.98		157.45	1,400.01		856.53	20.35											2,070.74	380.61
SEPTEMBER	10,164.59	(2,025.13)	134.51	511.63	60.16	788.88	296.16		70.50	150.00				132.50	1,201.25	1,827.00	892.00	453.22	168.89
OCTOBER	5,261.32	(1,169.28)	141.81	334.52		1,254.74	400.62		99.77				385.00	111.04				101.57	22.86
NOVEMBER	6,479.53	(714.88)	347.44	517.83	67.31	685.59	279.68		108.40					88.25		(1,860.00)		209.30	22.86
DECEMBER	2,110.26	(764.49)	131.89	122.25	59.10	898.64	414.61		57.93	53.00		1,310.00							22.86
BALANCE PER BOOKS	109,954.27	(11,297.10)	1,832.67	6,562.44	484.19	14,106.12	3,679.21	195.00	1,006.73	311.36	18,283.27	2,620.00	385.00	331.79	1,201.25	(33.00)	892.00	4,341.45	2,599.20
RECLASS # 7 to 7240.1000 & 7240.2000	(2,060.00)											(1,310.00)							
BALANCE AFTER RECLASS	<u>107,894.27</u>																		

OTHER GENERAL & ADMINISTRATIVE EXPENSE
A/C 6728

PROPRIETARY

SPLITROCK TELECOM

12/31/2001

MONTH	MN 911 PROG	MN DEPT OF COMMERCE	NTCA	OFFICE SUPPLIES	PICNIC, OPEN HOUSE, XMAS PARTY EXPENSES	POSTAGE, FREIGHT	QWEST	SD PUC	SD SEC OF STATE	SD STATE TREASURER	SDN	SPLITROCK PROPERTIES	UNREGULAT ED ACTIVITIES	WISCONSIN DEPT OF REVENUE	WRITE OFFS
JANUARY	102.60			3,865.47		4,453.72					100.05	(437.98)	(599.76)		
FEBRUARY			15.00	1,059.37		7,158.07	61.70					(438.68)	(1,367.28)		
MARCH		7.36		623.95		5,402.31		14.00	(41.55)			(458.59)	(426.23)		
APRIL	102.60			874.00		871.35			(14.00)			(423.52)	(322.48)		
MAY				1,262.87		8,024.95				25.00		(431.75)	(175.82)		
JUNE				1,195.04		4,891.26						(425.23)	(611.81)		
JULY	103.50			784.89	1,210.60	4,594.26		750.00				(493.91)	(342.84)		
AUGUST				1,063.51	2,292.48	3,954.12						(522.45)	(491.37)		
SEPTEMBER				1,364.90		5,160.81						(496.59)	(559.10)	33.00	
OCTOBER	94.50			1,135.35		3,588.29						(573.64)	(633.18)		(32.65)
NOVEMBER				1,123.37		6,310.01						(442.56)	(263.07)		
DECEMBER				757.43		(187.24)						(441.74)	(323.98)		
BALANCE PER BOOKS	403.20	7.36	15.00	15,110.15	3,503.08	54,221.91	61.70	750.00	0.00	(16.55)	100.05	(5,586.64)	(6,116.92)	33.00	(32.65)
RECLASS # 7 to 7240.1000 & 7240.2000								(750.00)							
BALANCE AFTER RECLASS															

**ANNUAL MEETING EXPENSE
A/C 6728.1000**

SPLITROCK TELECOM

12/31/2001

MONTH	TOTALS	LABOR & OVERHEAD	MEETING EXPENSE	NOMINATING COMMITTEE
JANUARY	1,090.62		1,090.62	
FEBRUARY	820.28		475.69	344.59
MARCH	7,467.57		7,467.57	
APRIL	11,521.89	3,231.94	8,289.95	
MAY	2,859.38		2,859.38	
JUNE	15.76		15.76	
JULY	0.00			
AUGUST	0.00			
SEPTEMBER	0.00			
OCTOBER	0.00			
NOVEMBER	0.00			
DECEMBER	0.00			
BALANCE PER BOOKS	23,775.50	3,231.94	20,198.97	344.59
RECLASS #	-			
BALANCE AFTER RECLASS	<u>23,775.50</u>			

PROPRIETARY

DUES
A/C 6728.2000

PROPRIETARY

SPLITROCK TELECOM

12/31/2001

MONTH	TOTALS	BRANDON CHAMBER OF COMMERCE	DONATIONS / SPONSOR- SHIPS	MINNEHAHA ECONOMIC DEVELOPMENT	MN SECRETARY OF STATE	MN TELEPHONE ASSN	MTA SAFETY MEETINGS	NTCA	SCTE - DAKOTA TERRITORY CHAPTER	SDATC	SDITC	SUB- SCRIPTIONS
JANUARY	\$ 7,762.42	\$ 317.00							\$ 148.00	\$ 3,608.50	\$ 3,688.92	
FEBRUARY	-											
MARCH	328.00	283.00	45.00									
APRIL	1,500.00			1,500.00								
MAY	7,587.15				115.00	3,530.00				200.00	3,687.14	55.01
JUNE	-											
JULY	2,612.68					1,765.00					847.68	
AUGUST	-											
SEPTEMBER	4,014.07										4,014.07	
OCTOBER	1,912.00						1,765.00					147.00
NOVEMBER	300.00									300.00		
DECEMBER	14,135.28					150.00		13,985.28				
BALANCE PER BOOKS	40,151.60	600.00	45.00	1,500.00	115.00	5,445.00	1,765.00	13,985.28	148.00	4,108.50	12,237.81	202.01
RECLASS #	-											
BALANCE AFTER RECLASS	<u>40,151.60</u>											

**INSURANCE EXPENSE
A/C 6728.3000**

PROPRIETARY

SPLITROCK TELECOM

12/31/2001

MONTH	TOTALS	UNREGULATED	INSURANCE EXPENSE
JANUARY	\$ 1,111.51	\$ (55.58)	\$ 1,167.09
FEBRUARY	1,111.51	(55.58)	1,167.09
MARCH	1,111.51	(55.58)	1,167.09
APRIL	1,111.51	(55.58)	1,167.09
MAY	1,111.51	(55.58)	1,167.09
JUNE	1,111.51	(55.58)	1,167.09
JULY	1,111.51	(55.58)	1,167.09
AUGUST	1,111.51	(55.58)	1,167.09
SEPTEMBER	1,111.51	(55.58)	1,167.09
OCTOBER	1,111.51	(55.58)	1,167.09
NOVEMBER	1,111.51	(55.58)	1,167.09
DECEMBER	(6,888.49)	(55.58)	(6,832.91)
BALANCE PER BOOKS	5,338.12	(666.96)	6,005.08
RECLASS #	-		
BALANCE AFTER RECLASS	<u>5,338.12</u>		

**RELIEFS & PENSIONS
A/C 6728.4000**

PROPRIETARY

SPLITROCK TELECOM

12/31/2001

MONTH	TOTALS	UNREGULATED	INSURANCE ACCRUAL
JANUARY	\$ 15.90	\$ (0.80)	\$ 16.70
FEBRUARY	15.90	(0.80)	16.70
MARCH	15.90	(0.80)	16.70
APRIL	15.90	(0.80)	16.70
MAY	15.90	(0.80)	16.70
JUNE	15.90	(0.80)	16.70
JULY	15.90	(0.80)	16.70
AUGUST	15.90	(0.80)	16.70
SEPTEMBER	15.90	(0.80)	16.70
OCTOBER	15.90	(0.80)	16.70
NOVEMBER	15.90	(0.80)	16.70
DECEMBER	15.90	(0.80)	16.70
BALANCE PER BOOKS	190.80	(9.60)	200.40
RECLASS #	-		
BALANCE AFTER RECLASS	<u>190.80</u>		

OTHER OPERATING EXPENSE - MEALS
A/C 6728.5000

PROPRIETARY

SPLITROCK TELECOM

12/31/2001

MONTH	TOTALS	A. HULSCHER	D. SNYDERS	J. HANSON	J. HOVE	K. FLANAGAN	K. KARLI	L. GADDES	M. BAHNSON	M. KAREL	M. KUTZ	MEETING EXPENSE	S. KOLBECK
JANUARY	\$ -												
FEBRUARY	121.56											121.56	
MARCH	406.73		38.60	34.00								334.13	
APRIL	171.60								97.19			74.41	
MAY	398.56							21.99		16.96		359.61	
JUNE	286.23		137.61									148.62	
JULY	-												
AUGUST	180.41									26.83		153.58	
SEPTEMBER	60.92											60.92	
OCTOBER	849.03	39.13				11.31						756.89	41.70
NOVEMBER	1,037.70		345.54		20.10				33.35		88.81	549.90	
DECEMBER	93.22							30.73				62.49	
BALANCE PER BOOKS	3,605.96	39.13	521.75	34.00	20.10	11.31	30.73	21.99	130.54	43.79	88.81	2,622.11	41.70
RECLASS #	-												
BALANCE AFTER RECLASS	<u>3,605.96</u>												

SUBSCRIPTIONS
A/C 6728.6000

PROPRIETARY

SPLITROCK TELECOM

12/31/2001

MONTH	TOTALS	ADS	BRANDON DEVELOPMENT FOUNDATION	DONATIONS/ SPONSOR- SHIPS	L. SCHOENFELDER MEMORIAL	MEETING EXPENSE	NETWORK SOLUTIONS	NTCA	SDATC SCHOLARSHIP MEMORIAL	SUB- SCRIPTIONS	T. THOMAS MEMORIAL
JANUARY	\$ 2,223.80	\$ 24.00		\$ 2,199.80							
FEBRUARY	1,467.00			775.00		45.00			500.00	147.00	
MARCH	283.50	12.00		195.00	50.00					26.50	
APRIL	100.00			100.00							
MAY	1,868.91		1,500.00	84.31			140.00			144.60	
JUNE	35.00			35.00							
JULY	716.01			685.00						31.01	
AUGUST	700.00			700.00							
SEPTEMBER	850.00			850.00							
OCTOBER	165.56			34.00		32.56				99.00	
NOVEMBER	1,026.50	245.00		677.50						79.00	25.00
DECEMBER	11,517.00			11,000.00				360.00		157.00	
BALANCE PER BOOKS	20,953.28	281.00	1,500.00	17,335.61	50.00	77.56	140.00	360.00	500.00	684.11	25.00
RECLASS #	-										
BALANCE AFTER RECLASS	<u>20,953.28</u>										

PROPRIETARY

LAND AND BUILDING CPR COSTS

SPLITROCK TELECOM

12/31/01

DESCRIPTION	A/C 2111 LAND	A/C 2121 BUILDINGS	COMBINED TOTAL
1 BRANDON CO	\$209,323.35	\$284,154.95	\$493,478.30
2 GARRETSON CO	\$485.88	\$22,316.99	\$22,802.87
3 GARRETSON WAREHOUSE	\$7,543.00	\$88,247.34	\$95,790.34
4 GARRETSON HEADQUARTERS	\$7,790.08	\$212,100.74	\$219,890.82
5 GARRETSON HEADQUARTERS ADDITION	\$0.00	\$507,383.39	\$507,383.39
6 TOTALS	<u>\$225,142.31</u>	<u>\$1,114,203.41</u>	<u>\$1,339,345.72</u>

PROPRIETARY

LAND AND BUILDING SUMMARY

SPLITROCK TELECOM

12/31/01

DESCRIPTION	COMBINED TOTAL	CATV SPACE	CPE / IW SPACE	VEHICLE SPACE	OFFICE SPACE	ALL OTHER POTS SPACE
BRANDON CO	\$493,478.30	375.35				493,102.95
GARRETSON CO	\$22,802.87	231.68				22,571.19
GARRETSON WAREHOUSE	\$95,790.34	3,193.01	3,193.01	31,930.11		57,474.21
GARRETSON HEADQUARTERS	\$219,890.82	6,421.06	12,842.11	85,418.19	97,369.83	17,839.63
GARRETSON HEADQUARTERS ADDITION	\$507,383.39				507,383.39	0.00
TOTALS	\$1,339,345.72	\$10,221.10	\$16,035.12	\$117,348.30	\$604,753.22	\$590,987.98

**SUMMARY OF CENTRAL OFFICE EQUIPMENT COSTS
BY CATEGORY
BEFORE COMMON ALLOCATION**

SPLITROCK TELECOM

STUDY PERIOD: 12/31/2001

LINE NO.	COE CAT	BRANDON (A)	** (B)	GARRETSON (C)	** (D)	** (E)	** (F)	** (G)	** (H)
1	2	0	0	544,253	0	0	0	0	0
2	3	1,673,840	0	476,262	0	0	0	0	0
3	SUBTOTAL	1,673,840	0	1,020,515	0	0	0	0	0
4	4.13	642,404	0	276,817	0	0	0	0	0
5	4.22	89,118	0	639,443	0	0	0	0	0
6	9A	111,279	0	125,186	0	0	0	0	0
7	9C	123,872	0	30,173	0	0	0	0	0
8	SUBTOTAL	966,672	0	1,071,418	0	0	0	0	0
9	TOTAL	2,640,512	0	2,091,933	0	0	0	0	0

LINE NO.	COE CAT.	** (I)	** (J)	** (K)	** (L)	** (M)	** (N)	** (O)	** (P)	TOTAL CO (Q)
1	2	0	0	0	0	0	0	0	0	544,253
2	3	0	0	0	0	0	0	0	0	2,150,102
3	SUBTOTAL	0	0	0	0	0	0	0	0	2,694,355
4	4.13	0	0	0	0	0	0	0	0	919,020
5	4.22	0	0	0	0	0	0	0	0	728,560
6	9A	0	0	0	0	0	0	0	0	236,464
7	9C	0	0	0	0	0	0	0	0	154,045
8	SUBTOTAL	0	0	0	0	0	0	0	0	2,038,090
9	TOTAL	0	0	0	0	0	0	0	0	4,732,445

AFTER COMMON ALLOCATION

SPLITROCK TELECOM

STUDY PERIOD: 12/31/2001

LINE NO.	COE CAT	BRANDON (A)	** (B)	GARRETSON (C)	** (D)	** (E)	** (F)	** (G)	** (H)
1	2	0	0	587,915	0	0	0	0	0
2	3	1,837,476	0	514,469	0	0	0	0	0
3	SUBTOTAL	1,837,476	0	1,102,384	0	0	0	0	0
4	4.13	705,206	0	298,808	0	0	0	0	0
5	4.22	97,830	0	690,741	0	0	0	0	0
6	9A	0	0	0	0	0	0	0	0
7	9C	0	0	0	0	0	0	0	0
8	SUBTOTAL	803,036	0	989,549	0	0	0	0	0
9	TOTAL	2,640,512	0	2,091,933	0	0	0	0	0

LINE NO.	COE CAT.	** (I)	** (J)	** (K)	** (L)	** (M)	** (N)	** (O)	** (P)	TOTAL CO (Q)
1	2	0	0	0	0	0	0	0	0	587,915
2	3	0	0	0	0	0	0	0	0	2,351,946
3	SUBTOTAL	0	0	0	0	0	0	0	0	2,939,860
4	4.13	0	0	0	0	0	0	0	0	1,004,014
5	4.22	0	0	0	0	0	0	0	0	788,571
6	9A	0	0	0	0	0	0	0	0	0
7	9C	0	0	0	0	0	0	0	0	0
8	SUBTOTAL	0	0	0	0	0	0	0	0	1,792,585
9	TOTAL	0	0	0	0	0	0	0	0	4,732,445

NOTE: CATEGORY 4.22 REPRESENTS CIRCUIT EQUIPMENT JOINTLY USED FOR JOINT MESSAGE TOLL, HOST / REMOTE, EAS, & SPECIAL ACCESS.

PROPRIETARY

**SUMMARY OF CENTRAL OFFICE EQUIPMENT COSTS
BY CATEGORY
ALLOCATION OF LEASED INVESTMENT**

SPLITROCK TELECOM

12/31/2001

LINE	CATEGORY	12/31/2001 CPR BAL	K&M CHANGES	12/31/2001 ADJ. BAL	COE TOTAL @ 12/31/2001		
					TOTAL	LEASED	TELCO
2	TANDEM SWITCHING	587,915	0	587,915	587,915	0	587,915
3	LOCAL SWITCHING	2,351,946	608,456	2,960,402	2,960,402	0	2,960,402
4.13	SUBSCRIBER	1,004,014	46,000	1,050,014	1,050,014	0	1,050,014
4.22	JOINT USE	788,571	318,000	1,106,571	1,106,571	70,182	1,036,389
TOTAL		4,732,445	972,456	5,704,901	5,704,901	70,182	5,634,719

**SUMMARY OF CENTRAL OFFICE EQUIPMENT COSTS
BY CATEGORY
ALLOCATION OF CAT 4.22**

SPLITROCK TELECOM

12/31/2001

LINE	DESCRIPTION						CIRCUIT TERMS.	INTEREXCH. INVESTMENT
	JOINT MESSAGE TOLL						773	
	EAS						235	
	HOST / REMOTE						0	
	STATE PRIVATE LINE						3,393	
	INTERSTATE PRIVATE LINE						6,882	
	UNUSED						81,232	
A.)	TOTAL INTEREXCHANGE CIRCUIT TERMINATIONS & CATEGORY 4.22 INVESTMENT						92,515	1,036,389
	<u>ALLOCATION TO:</u>							
B.)	STATE PRIVATE LINE						3,393	38,010
)	INTERSTATE PRIVATE LINE						6,882	77,095
D.)	TOTAL INTEREXCHANGE LESS PRIVATE LINE (A-B-C)						82,240	
E.)	UNUSED						81,232	
F.)	TOTAL INTEREXCHANGE EXCLUDING UNUSED (D-E)						1,008	921,284
G.)	JOINT MESSAGE TOLL (G / J)						773	706,501
H.)	EAS (H / J)						235	214,784
I.)	HOST/REMOTE (I / J)						0	0
J.)	TOTAL INTEREXCHANGE EXCLUDING PRIVATE LINE (G+H+I)						1,008	921,284
K.)	TOTAL ALLOCATED COE CAT 4.22 (B+C+G+H+I)							
L.)	DIRECT ASSIGNMENT							
M.)	TOTAL INTEREXCHANGE COE INVESTMENT							

	TOTAL	CAT 4.12	CAT 4.23	CAT 4.3
K.) TOTAL ALLOCATED COE CAT 4.22 (B+C+G+H+I)	1,036,389	214,784	821,605	0
L.) DIRECT ASSIGNMENT	0	0	0	0
M.) TOTAL INTEREXCHANGE COE INVESTMENT	1,036,389	214,784	821,605	0

**SPLITROCK TELECOM
COE STUDY BALANCES
BY CATEGORY**

CATEGORY	12/31/2001 ADJ. BAL.
CAT 2 TANDEM SWITCHING	587,915
CAT 3 LOCAL SWITCHING	2,960,402
CAT 4.12 EAS CIRCUIT	214,784
CAT 4.23 TOLL CIRCUIT JOINT MSG.	706,501
CAT 4.23 TOLL CIRCUIT STATE PL	38,010
CAT 4.23 TOLL CIRCUIT INTER PL	77,095
CAT 4.13 SUBSCRIBER CIRCUIT	1,050,014
CAT 4.3 HOST/REMOTE CIRCUIT	0
	<u>5,634,719</u>

PROPRIETARY

SUMMARY OF OUTSIDE PLANT COSTS
BY CATEGORY
ALLOCATION OF LEASED INVESTMENT

SPLITROCK TELECOM

12/31/2001

LINE	CATEGORY	12/31/2001 BOOK BAL	K&M ENTRIES	12/31/2001 ADJ. BAL	OSP TOTAL @ 12/31/2001		
					TOTAL	LEASED	TELCO
1	SUBSCRIBER	4,121,684	710,865	4,832,549	4,832,549	0	4,832,549
3	INTEREXCHANGE-LEASED	38,076	0	38,076	38,076	38,076	0
3	INTEREXCHANGE	608,612	0	608,612	608,612	21,607	587,004
TOTAL		4,768,372	710,865	5,479,237	5,479,237	59,683	5,419,554

SUMMARY OF OUTSIDE PLANT COSTS
BY CATEGORY
ALLOCATION OF TOTAL INTEREXCHANGE OSP INVESTMENT

SPLITROCK TELECOM

LINE	DESCRIPTION	12/31/2001	
		CIRCUIT MILES	INTEREXCHANGE INVESTMENT
	JOINT MESSAGE TOLL	10,188.4	
	EAS	4,044.4	
	HOST / REMOTE	0.0	
	SPECIAL ACCESS (INTERSTATE)	91,017.3	
	SPECIAL ACCESS (STATE)	47,184.6	
	UNUSED	1,302,126.1	
A.)	TOTAL INTEREXCHANGE CIRCUIT MILES & OSP INVESTMENT	1,454,560.7	587,004
	ALLOCATION TO :		
B.)	SPECIAL ACCESS (INTERSTATE)	91,017.3	36,731
C.)	SPECIAL ACCESS (INTRASTATE)	47,184.6	19,042
D.)	TOTAL INTEREXCHANGE LESS SPECIAL ACCESS (A-B-C)	1,316,358.8	
E.)	UNUSED	1,302,126.1	
F.)	TOTAL INTEREXCHANGE (EXCLUDING UNUSED) LESS SPECIAL ACCESS (D - E)	14,232.8	531,231
G.)	EAS (G / F)	4,044.4	150,954
H.)	HOST / REMOTE (H / F)	0.0	0
I.)	JOINT MESSAGE TOLL (I / F)	10,188.4	380,278
J.)	TOTAL INTEREXCHANGE (EXCLUDING UNUSED) LESS SPECIAL ACCESS (G+H+I)	14,232.8	531,231
K.)	TOTAL ALLOCATED INTEREXCHANGE OUTSIDE PLANT	587,004	150,954
L.)	DIRECT ASSIGNMENT	0	0
M.)	TOTAL INTEREXCHANGE OUTSIDE PLANT INVESTMENT	587,004	150,954

SPLITROCK TELECOM
OSP STUDY BALANCES
BY CATEGORY

CATEGORY	12/31/2001 ADJ. BALANCE
CAT 1 SUBSCRIBER LOOP PLANT	4,832,549
CAT 2 EAS TRUNK PLANT	150,954
CAT 3 TOLL TRUNK JOINT MSG	380,278
CAT 3 TOLL TRUNK INTRASTATE PL	19,042
CAT 3 TOLL TRUNK INTERSTATE PL	36,731
CAT 4 HOST / REMOTE TRUNK PLANT	0
TOTAL OSP	5,419,554

**INTEREXCHANGE CIRCUIT & CIRCUIT MILE STUDY
SUMMARY**

PROPRIETARY

SPLITROCK TELECOM

12/31/2001

CATEGORY	ROUTE	INTEREXCHANGE CIRCUITS	CIRCUIT TERM.	ROUTE MILES	CIRCUIT MILES
JOINT MTS	BRANDON TO GARRETSON - TOLL	157	314	17.21	2,702.0
JOINT MTS	QWEST MP TO BRANDON - QWEST TERMINATING	72	72	17.21	1,239.1
JOINT MTS	BRANDON TO SDN - TSPS	6	6	17.21	103.3
JOINT MTS	BRANDON TO GARRETSON - QWEST TERMINATING	24	48	17.21	413.0
JOINT MTS	GARRETSON TO SDN	315	315	17.21	5,421.2
JOINT MTS	EAST GARRETSON TO SDN - TOLL	9	9	17.21	154.9
JOINT MTS	EAST GARRETSON TO SDN - TSPS	3	3	17.21	51.6
JOINT MTS	GARRETSON TO SDN - TSPS	6	6	17.21	103.3
	TOTAL JOINT MTS		773		10,188.3
STATE PL	BRANDON TO SIOUX FALLS BILL JANKLOW FX LINE	2	2	17.21	34.4
STATE PL	BRANDON TO SIOUX FALLS EAST. FARM. (BRANDON-BALTIC) DATA	1	1	17.21	17.2
STATE PL	BRANDON TO SIOUX FALLS LEWIS DRUG DS1	24	24	17.21	413.0
STATE PL	BRANDON TO SIOUX FALLS E-911	1	1	17.21	17.2
STATE PL	EROS TO SIOUX FALLS EROS OC3	2016	2016	13.04	26,288.6
STATE PL	EROS TO SIOUX FALLS KINNET DS3	672	672	13.04	8,762.9
STATE PL	GARRETSON TO BRANDON E-911	2	2	17.21	34.4
STATE PL	GARRETSON TO SIOUX FALLS BURLINGTON NORTHERN DATA	1	1	17.21	17.2
STATE PL	GARRETSON TO SIOUX FALLS BURLINGTON NORTHERN DATA	1	1	17.21	17.2
STATE PL	GARRETSON TO SIOUX FALLS GARRETSON CO DS3	672	672	17.21	11,565.1
STATE PL	GARRETSON TO SIOUX FALLS SPLITROCK CLINIC DATA	1	1	17.21	17.2
	TOTAL STATE PRIVATE LINE		3,393		47,184.6
INTERSTATE PL	BRANDON TO SIOUX FALLS AMER. FAM. INSURANCE DATA	1	1	17.21	17.2
INTERSTATE PL	BRANDON TO SIOUX FALLS ATM MACHINE DATA	1	1	17.21	17.2
INTERSTATE PL	BRANDON TO SIOUX FALLS BLAINE'S LOTTO DATA	1	1	17.21	17.2
INTERSTATE PL	BRANDON TO SIOUX FALLS BRANDON CO DS1	24	24	17.21	413.0
INTERSTATE PL	BRANDON TO SIOUX FALLS BROOKINGS PCS DS1	24	24	17.21	413.0
INTERSTATE PL	BRANDON TO SIOUX FALLS CENEX HARVEST STATES DS1	24	24	17.21	413.0
INTERSTATE PL	BRANDON TO SIOUX FALLS FOOD & FUEL LOTTO DATA	1	1	17.21	17.2
INTERSTATE PL	BRANDON TO SIOUX FALLS HARVEST STATES DATA	1	1	17.21	17.2
INTERSTATE PL	BRANDON TO SIOUX FALLS HOME FEDERAL DATA	1	1	17.21	17.2
INTERSTATE PL	BRANDON TO SIOUX FALLS LEWIS STORE DATA	1	1	17.21	17.2
INTERSTATE PL	BRANDON TO SIOUX FALLS LOU RICH (IND. PARK) DATA	1	1	17.21	17.2
INTERSTATE PL	BRANDON TO SIOUX FALLS LUYERNE TRUCK DS1	24	24	17.21	413.0
INTERSTATE PL	BRANDON TO SIOUX FALLS NEXTEL DS1	24	24	17.21	413.0
INTERSTATE PL	BRANDON TO SIOUX FALLS SECURITY BANK DATA	1	1	17.21	17.2
INTERSTATE PL	BRANDON TO SIOUX FALLS STATE FARM DATA	1	1	17.21	17.2
INTERSTATE PL	EROS TO SIOUX FALLS EROS OC3	2,016	2,016	13.04	26,288.6
INTERSTATE PL	EROS TO SIOUX FALLS EROS / SDSU OC3	2,016	2,016	13.04	26,288.6
INTERSTATE PL	EROS TO SIOUX FALLS EROS AT&T DS1	144	144	13.04	1,877.8
INTERSTATE PL	EROS TO SIOUX FALLS EROS MCI DS1	240	240	13.04	3,129.6
INTERSTATE PL	EROS TO SIOUX FALLS EROS McLEOD DS3	672	672	13.04	8,762.9
INTERSTATE PL	EROS TO SIOUX FALLS EROS MITCHELL TECHNICAL INSTITUTE DS1	24	24	13.04	313.0
INTERSTATE PL	EROS TO SIOUX FALLS EROS NATIONAL PARKS SERVICE DS1	24	24	13.04	313.0
INTERSTATE PL	EROS TO SIOUX FALLS QWEST DS3	672	672	13.04	8,762.9
INTERSTATE PL	EROS TO SIOUX FALLS EROS WILTEL DS3	672	672	13.04	8,762.9
INTERSTATE PL	EROS TO SIOUX FALLS EROS WILTEL DS1	24	24	13.04	313.0
INTERSTATE PL	EROS TO SIOUX FALLS EROS WORLDCOM DS1	48	48	13.04	625.9
INTERSTATE PL	EROS TO SIOUX FALLS US GEOLOGICAL DS1	24	24	13.04	313.0
INTERSTATE PL	GARRETSON TO SIOUX FALLS KOETS TRUCKING WATS	1	1	17.21	17.2
INTERSTATE PL	GARRETSON TO SIOUX FALLS 1ST NATIONAL BANK DS1	24	24	17.21	413.0
INTERSTATE PL	GARRETSON TO SIOUX FALLS BURLINGTON NORTHERN DATA	1	1	17.21	17.2
INTERSTATE PL	GARRETSON TO SIOUX FALLS CELLULAR MOBILE SERVICE DS1	24	24	17.21	413.0
INTERSTATE PL	GARRETSON TO SIOUX FALLS DIREC-TV DATA	1	1	17.21	17.2
INTERSTATE PL	GARRETSON TO SIOUX FALLS FIRST NATIONAL BANK DATA	1	1	17.21	17.2
INTERSTATE PL	GARRETSON TO SIOUX FALLS FIRST NATIONAL BANK DS1	24	24	17.21	413.0
INTERSTATE PL	GARRETSON TO SIOUX FALLS GARRETSON CO DIRECTV DATA	1	1	17.21	17.2
INTERSTATE PL	GARRETSON TO SIOUX FALLS JESSE JAMES LOTTO DATA	1	1	17.21	17.2
INTERSTATE PL	GARRETSON TO SIOUX FALLS LUYERNE FIRE APP DS1	24	24	17.21	413.0
INTERSTATE PL	GARRETSON TO SIOUX FALLS SIOUX VALLEY ELECTRIC DS1	24	24	17.21	413.0
INTERSTATE PL	GARRETSON TO SIOUX FALLS SIOUX VALLEY ELECTRIC OFFICE DS1	24	24	17.21	413.0
INTERSTATE PL	GARRETSON TO SIOUX FALLS SIOUX VALLEY HOSPITAL DATA	1	1	17.21	17.2
INTERSTATE PL	GARRETSON TO SIOUX FALLS SIOUX VALLEY WIRELESS DS1	24	24	17.21	413.0
INTERSTATE PL	GARRETSON TO SIOUX FALLS SPLITROCK/MARTIN GROUP DATA	1	1	17.21	17.2
	TOTAL INTERSTATE PRIVATE LINE		6,882		91,017.3
EAS	BRANDON TO SIOUX FALLS	100	100	17.21	1,721.0
EAS	SIOUX FALLS TO BRANDON	65	65	17.21	1,118.7
EAS	GARRETSON TO SIOUX FALLS	44	44	17.21	757.2
EAS	SIOUX FALLS TO GARRETSON	26	26	17.21	447.5
	TOTAL EAS		235		4,044.4
UNUSED	BRANDON TO SIOUX FALLS	29,120	29,120	17.21	501,155.2
UNUSED	GARRETSON TO SIOUX FALLS	29,120	29,120	17.21	501,155.2
UNUSED	EROS TO SIOUX FALLS	22,992	22,992	13.04	299,815.7
	TOTAL UNUSED		81,232		1,302,126.1
TOTAL INTEREXCHANGE CIRCUITS & CIRCUIT MILES			92,515		1,454,560.6

PROPRIETARY

EXCHANGE	DESCRIPTION	DESIGNATION	CIRCUIT TYPE	CIRCUIT ID	NO. OF LOOPS
TOTAL CO	REGULAR POTS CUSTOMER SERVICE LOOPS	JOINT MTS	2-WIRE		5,252
TOTAL CO	COMPANY OFFICIAL LOOPS	JOINT MTS	2-WIRE		107
TOTAL CO	EMPLOYEE CONCESSION SERVICE LOOPS	JOINT MTS	2-WIRE		40
TOTAL CO	PUBLIC TELEPHONE LOOPS	JOINT MTS	2-WIRE		27
TOTAL CO	OFF PREMISE EXTENTIONS BRIDGED IN THE CO	JOINT MTS	2-WIRE		0
TOTAL CO	ANY OTHER JOINT MESSAGE LOOPS	JOINT MTS	2-WIRE		0
	TOTAL JOINT MTS LOOPS				5,426
Brandon	Bill Janklow FX Line	STATE PL	2-wire	51/UCNA/95401	1
Brandon	Bill Janklow FX Line	STATE PL	2-wire	51/UCNA/96439	1
Brandon	Brandon ADSL	STATE PL	4-wire	SPRK/001/ATM/BRND/SDN	2
Brandon	Brandon High School (State ATM Proj)	STATE PL	4-wire	SATM 210/T1ATM/SDN/BRND	2
Brandon	Brandon Valley Elementary	STATE PL	4-wire	SATM 007/T1FR/SDN/BRND	2
Brandon	Brandon Valley High School	STATE PL	4-wire	SATM 005/T1ATM/SDN/BRND	2
Brandon	Brandon Valley Middle School	STATE PL	4-wire	SATM 006/T1ATM/SDN/BRND	2
Brandon	Eastern Farmers (Brandon-Baltic)	STATE PL	4-wire	FLX001220	2
Brandon	Lewis Drug	STATE PL	4-wire	LWIS 001/T1/SXFL/BRND	2
Brandon	Sturdevants Auto Parts	STATE PL	4-wire	SAEC 001/56FR/SXFL/BRND	2
EROS	EROS	STATE PL	4-wire	51/JGS/050064	2
EROS	EROS Internet	STATE PL	4-wire	ATM/01465	2
EROS	EROS Kinnet	STATE PL	4-wire	INKN 001/T3/SDN/EROS/KN	2
Garretson	Beckman Implement	STATE PL	4-wire	BKMN/002/T1/FR/SDN/GRSN	2
Garretson	Burlington Northern	STATE PL	2-wire	10/OSPA/94502	1
Garretson	Burlington Northern	STATE PL	4-wire	10/PLNA/94500	2
Garretson	Garretson CO	STATE PL	4-wire	GRSN/SD/XA/59/GSX/FL/SDCO	2
Garretson	Garretson School	STATE PL	4-wire	SATM 004/T1ATM/SDN/GRSN	2
Garretson	Janklow DS1	STATE PL	4-wire	SDBT 002/T1FR/SDN/GOV	2
Garretson	Splitrock Clinic from McKennan	STATE PL	4-wire	MCK 001/56/SXFL/GRSN	2
	TOTAL INTRASTATE PL LOOPS				37
Brandon	American Family Insurance	INTERSTATE PL	4-wire	51/XHGS/51841	2
Brandon	ATM Machine	INTERSTATE PL	4-wire	51/XGGS/050507	2
Brandon	Blaine's Amoco Lotto	INTERSTATE PL	4-wire	51/LGGA/90261 Leg U	2
Brandon	Brandon CO	INTERSTATE PL	4-wire	SPRK/015/T1/BRDN/CRKS	2
Brandon	Brookings PCS	INTERSTATE PL	4-wire	BKNG/007/TBRND/BKNG	2
Brandon	Cenex Harvest States	INTERSTATE PL	4-wire	51/YBGA/001099	2
Brandon	Food & Fuel Lotto	INTERSTATE PL	4-wire	51/LGGA/90261 Leg C	2
Brandon	Harvest States	INTERSTATE PL	4-wire	51/YGGA/001007	2
Brandon	Home Federal	INTERSTATE PL	4-wire	51/XHGL/94811	2
Brandon	Lewis Drug Lotto	INTERSTATE PL	4-wire	51/LGGL/94608	2
Brandon	Lou Rich (Industrial Park)	INTERSTATE PL	4-wire	51/XHGS/50978	2
Brandon	Luverne Truck	INTERSTATE PL	4-wire	51/HCGS/50990/NW	2
Brandon	Nextel	INTERSTATE PL	4-wire	51/HCGV/046339	2
Brandon	Security Bank	INTERSTATE PL	4-wire	51/XHGL/95316	2
Brandon	State Farm	INTERSTATE PL	4-wire	51/XHGS/053008	2
EROS	EROS	INTERSTATE PL	4-wire	51/JGS/50062	2
EROS	EROS / SDSU	INTERSTATE PL	4-wire	SDBT 001/OC3/SDN/EROS	2
EROS	EROS AT&T Circuit	INTERSTATE PL	4-wire	51/HCGS/053736	2
EROS	EROS AT&T Circuit	INTERSTATE PL	4-wire	51/HCGS/51582	2
EROS	EROS AT&T Circuit	INTERSTATE PL	4-wire	51/HCGS/053957	2
EROS	EROS AT&T Circuit	INTERSTATE PL	4-wire	51/HCGS/053876	2
EROS	EROS AT&T Circuit	INTERSTATE PL	4-wire	51/HCGS/053956	2
EROS	EROS AT&T Circuit	INTERSTATE PL	4-wire	51/HCGS/053964	2
EROS	EROS MCI Circuit	INTERSTATE PL	4-wire	51/HCGS/053742	2
EROS	EROS MCI Circuit	INTERSTATE PL	4-wire	51/HCGS/053776	2
EROS	EROS MCI Circuit	INTERSTATE PL	4-wire	51/HCGS/054268	2
EROS	EROS MCI Circuit	INTERSTATE PL	4-wire	51/HCGS/054269	2
EROS	EROS MCI Circuit	INTERSTATE PL	4-wire	51/HCGS/054270	2
EROS	EROS MCI Circuit	INTERSTATE PL	4-wire	51/HCGS/055076	2
EROS	EROS MCI Circuit	INTERSTATE PL	4-wire	51/HCGS/055077	2
EROS	EROS MCI Circuit	INTERSTATE PL	4-wire	51/HCGS/055078	2
EROS	EROS MCI Circuit	INTERSTATE PL	4-wire	51/HCGS/055079	2
EROS	EROS MCI Circuit	INTERSTATE PL	4-wire	51/HCGS/055080	2
EROS	EROS McLeod Circuit	INTERSTATE PL	4-wire	51/HFGS/050167	2
EROS	EROS National Parks Service Circuit	INTERSTATE PL	4-wire	51/YBGA/94941	2
EROS	EROS Qwest	INTERSTATE PL	4-wire	DCN 002/T3/EROS/MPLS	2
EROS	EROS to Mitchell Technical Institute	INTERSTATE PL	4-wire	FLH001562	2
EROS	EROS Witel Circuit	INTERSTATE PL	4-wire	MHBDL3XG0001	2

LOCAL LOOP STUDY SUMMARY

SPLITROCK TELECOM

PROPRIETARY

12/31/2001

EXCHANGE	DESCRIPTION	DESIGNATION	CIRCUIT TYPE	CIRCUIT ID	NO. OF LOOPS
EROS	EROS Witel Circuit	INTERSTATE PL	4-wire	51/HCGS/053786	2
EROS	EROS Worldcom Circuit	INTERSTATE PL	4-wire	51/HCGS/53123	2
EROS	EROS Worldcom Circuit	INTERSTATE PL	4-wire	51/HCGS/053755	2
EROS	US Geological	INTERSTATE PL	4-wire	51/YBGA/95881	2
Garretson	Koets Trucking	INTERSTATE PL	2-wire	51/SEGS/605/335/4702	1
Garretson	1st National Bank Garretson	INTERSTATE PL	4-wire	51/YBGA/96588	2
Garretson	Burlington Northern	INTERSTATE PL	4-wire	51/UGDA/95184	2
Garretson	Cellular Mobile Service	INTERSTATE PL	4-wire	FLH001678	2
Garretson	DirecTV	INTERSTATE PL	4-wire	51/XHGS/052838	2
Garretson	First National Bank	INTERSTATE PL	4-wire	51/XHGS/51364	2
Garretson	First National Bank	INTERSTATE PL	4-wire	51/YBGA/96735	2
Garretson	Garretson Co - DirecTV	INTERSTATE PL	4-wire	SPRK/102/T3/SDN/GRSN	2
Garretson	Jesse James Lotto	INTERSTATE PL	4-wire	51/LGGA/90261 Leg E	2
Garretson	Luverne Fire App	INTERSTATE PL	4-wire	51/HCGS/054080	2
Garretson	Sioux Valley Electric	INTERSTATE PL	4-wire	51/HCGL/96764	2
Garretson	Sioux Valley Electric Office	INTERSTATE PL	4-wire	51/HCGS/94825	2
Garretson	Sioux Valley Hospital	INTERSTATE PL	4-wire	51/YGGA/001131	2
Garretson	Sioux Valley Wireless	INTERSTATE PL	4-wire	FLH991206	2
Garretson	Splitrock / Martin Group	INTERSTATE PL	4-wire	SPRK 005/56K/GRSN/M&A	2
	TOTAL INTERSTATE PL LOOPS				113
TOTAL CO	LOCAL EXCHANGE PRIVATE LINE LOOPS	LOCAL PL			<u>0</u>
	TOTAL LOCAL PL LOOPS				0
	TOTAL COMPANY OUTSIDE PLANT LOOPS				<u><u>5,576</u></u>

PROPRIETARY

SPLITROCK TELECOM COOPERATIVE

		Intrastate								
***** FCC PART 36 ***** Physical Allocation Factors		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(I)		
13	Subscriber Plant Fact. (SPF)	1.000000	SPF	0.750000	0.000000	0.250000	0.000000	0.000000	0.250000	O.K.
14										
15	Dial Equipment Minutes (DEM)	1.000000	DEM	0.823598	0.000000	0.176402	0.000000	0.000000	0.176402	O.K.
16										
17	Conversation Minute-Miles	1.000000	CMM	0.703480	0.000000	0.296520	0.000000	0.000000	0.296520	O.K.
18	Conversation Minutes	1.000000	CM	0.700474	0.000000	0.299526	0.000000	0.000000	0.299526	O.K.
19	Subscriber Minutes (SLU)	1.000000	SLU	0.911806	0.000000	0.088194	0.000000	0.000000	0.088194	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	1.000000	CT2	0.707623	0.000000	0.292377	0.000000	0.000000	0.292377	O.K.
27										
28	Exchange Trunk Minutes	1.000000	ETM	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29	MOU-Mi., Host/Remote	0.000000	HRM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	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	0.000000	CB	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
36	EU Presubscription Factor	1.000000	EPRE	0.399865	0.000000	0.600135	0.000000	0.000000	0.600135	O.K.
37	EU MTS & WATS Factor	1.000000	EMTS	0.747175	0.000000	0.252825	0.000000	0.000000	0.252825	O.K.
38	EU Access, P/L and All Other Factor	1.000000	EPLO	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
39	IX Special Access Factor	0.000000	ISPA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
40	IX Switched Access Factor	0.000000	ISWA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
41	IX Billing & Collection Services Factor	0.000000	IBC	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
42	Coin Revenue Percent	0.000000	CR	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
43	Relative Toll/Local Msgs.	1.000000	TLM	0.491470	0.000000	0.508530	0.000000	0.000000	0.508530	O.K.
44	Relative Users Percent	1.000000	RUP	0.786090	0.000000	0.213910	0.000000	0.000000	0.213910	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.

ACCESS MINUTES OF USE SUMMARY

PROPRIETARY

SPLITROCK TELECOM COOP.

COMPANY TOTALS

2001

BILL 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
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LN NO	BILL PERIOD	12/13 1/12	1/13 2/12	2/13 3/12	3/13 4/12	4/13 5/12	5/13 6/12	6/13 7/12	7/13 8/12	8/13 9/12	9/13 10/12	10/13 11/12	11/13 12/12	TOTAL YTD
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AMOU BILLED THROUGH CABS (EXCLUDING ORIG OUTWATS & TERM INWATS)

1	LDS-OR	296,317	309,177	290,212	300,623	283,703	290,045	258,377	287,521	282,650	258,095	272,846	277,123	3,406,689
2	LDS-TR	323,428	356,425	336,320	301,943	302,829	265,322	251,095	311,466	240,622	234,023	199,507	220,955	3,343,935
3	LDI-OR	756,676	822,622	771,706	778,030	713,727	726,959	655,305	749,613	737,098	664,282	737,393	749,497	8,862,908
4	LDI-TR	606,271	654,425	661,649	633,522	691,273	718,388	619,911	710,456	744,266	766,929	823,982	813,356	8,444,428
5	TOTAL	1,982,692	2,142,649	2,059,887	2,014,118	1,991,532	2,000,714	1,784,688	2,059,056	2,004,636	1,923,329	2,033,728	2,060,931	24,057,960

AMOU BILLED THROUGH CABS (ORIG OUTWATS & TERM INWATS)

6	LDS-OR	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
8	LDI-OR	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
10	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0

AMOU NOT BILLED THROUGH CABS (INTERSTATE FGA REVENUE SHARING)

11	LDS-OR	0	0	0	0	0	0	0	0	0	0	0	0	0
	LDS-TR	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
14	LDI-TR	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

EXCHANGE JURISDICTION (CELLULAR)

16	Exch Jur. N/B	46,736	46,778	45,604	59,223	49,816	59,454	64,956	62,318	221,852	63,082	22,084	24	741,927
17	Exch Jur. 83%	183,864	187,391	184,504	238,460	189,826	211,197	209,290	199,108	115,173	304,622	267,803	303,984	2,595,222
18	Exch Jur.	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Exch Jur. 17%	37,655	38,373	37,788	48,837	38,876	43,255	42,859	40,776	23,587	62,390	54,844	62,255	531,495
20	TOTAL	268,255	272,542	267,896	346,520	278,518	313,906	317,105	302,202	360,612	430,094	344,731	366,263	3,868,644

TOTAL AMOU

21	LDS-OR	296,317	309,177	290,212	300,623	283,703	290,045	258,377	287,521	282,650	258,095	272,846	277,123	3,406,689
22	LDS-TR	323,428	356,425	336,320	301,943	302,829	265,322	251,095	311,466	240,622	234,023	199,507	220,955	3,343,935
23	LDI-OR	756,676	822,622	771,706	778,030	713,727	726,959	655,305	749,613	737,098	664,282	737,393	749,497	8,862,908
24	LDI-TR	606,271	654,425	661,649	633,522	691,273	718,388	619,911	710,456	744,266	766,929	823,982	813,356	8,444,428
25	Exch Jur.	268,255	272,542	267,896	346,520	278,518	313,906	317,105	302,202	360,612	430,094	344,731	366,263	3,868,644
26	TOTAL	2,250,947	2,415,191	2,327,783	2,360,638	2,270,050	2,314,620	2,101,793	2,361,258	2,365,248	2,353,423	2,378,459	2,427,194	27,926,604

OR = ORIGINATING AMOU

TR = TERMINATING AMOU

PROPRIETARY

ACCESS MINUTES OF USE SUMMARY
EAST GARRETSON EXCHANGE (507-597)

2001

BILL 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
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LN NO	BILL PERIOD	12/13 1/12	1/13 2/12	2/13 3/12	3/13 4/12	4/13 5/12	5/13 6/12	6/13 7/12	7/13 8/12	8/13 9/12	9/13 10/12	10/13 11/12	11/13 12/12	TOTAL YTD
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AMOU BILLED THROUGH CABS (EXCLUDING ORIG OUTWATS & TERM INWATS)

1	LDS-OR	10,170	9,808	10,006	8,653	8,504	8,707	7,942	9,116	9,357	7,930	8,456	7,900	106,549
2	LDS-TR	7,144	6,564	6,383	7,237	4,240	4,549	7,937	7,124	7,094	5,915	6,920	6,793	77,900
3	LDI-OR	15,484	16,813	13,001	12,346	10,693	10,541	11,845	13,799	12,170	10,781	11,841	12,774	152,088
4	LDI-TR	12,324	12,854	12,116	13,244	13,681	15,347	9,102	12,865	12,610	12,127	13,168	14,833	154,271
5	TOTAL	45,122	46,039	41,506	41,480	37,118	39,144	36,826	42,904	41,231	36,753	40,385	42,300	490,808

AMOU BILLED THROUGH CABS (ORIG OUTWATS & TERM INWATS)

6	LDS-OR													0
7	LDS-TR													0
8	LDI-OR													0
9	LDI-TR													0
10	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0

AMOU NOT BILLED THROUGH CABS (INTERSTATE FGA REVENUE SHARING)

11	LDS-OR													0
12	LDS-TR	0	0	0	0	0	0	0	0	0	0	0	0	0
13	LDI-OR													0
14	LDI-TR	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

EXCHANGE JURISDICTION (CELLULAR)

16	Exch Jur. N/B	44	15	30	43	25	9	15	6	830	5	19	1	1,042
17	Exch Jur. 83%	1,179	2,105	1,409	1,947	2,282	1,691	1,605	1,220	815	1,850	1,528	1,437	19,068
18	Exch Jur.													0
19	Exch Jur. 17%	240	428	288	398	466	345	327	249	166	378	312	293	3,890
20	TOTAL	1,463	2,548	1,727	2,388	2,773	2,045	1,947	1,475	1,811	2,233	1,859	1,731	24,000

TOTAL AMOU

21	LDS-OR	10,170	9,808	10,006	8,653	8,504	8,707	7,942	9,116	9,357	7,930	8,456	7,900	106,549
22	LDS-TR	7,144	6,564	6,383	7,237	4,240	4,549	7,937	7,124	7,094	5,915	6,920	6,793	77,900
23	LDI-OR	15,484	16,813	13,001	12,346	10,693	10,541	11,845	13,799	12,170	10,781	11,841	12,774	152,088
24	LDI-TR	12,324	12,854	12,116	13,244	13,681	15,347	9,102	12,865	12,610	12,127	13,168	14,833	154,271
25	Exch Jur.	1,463	2,548	1,727	2,388	2,773	2,045	1,947	1,475	1,811	2,233	1,859	1,731	24,000
26	TOTAL	46,585	48,587	43,233	43,868	39,891	41,189	38,773	44,379	43,042	38,986	42,244	44,031	<u>514,808</u>

OR = ORIGINATING AMOU

TR = TERMINATING AMOU

ACCESS MINUTES OF USE SUMMARY

BRANDON EXCHANGE (605-582)

2001

BILL 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
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LN NO	BILL PERIOD	12/13 1/12	1/13 2/12	2/13 3/12	3/13 4/12	4/13 5/12	5/13 6/12	6/13 7/12	7/13 8/12	8/13 9/12	9/13 10/12	10/13 11/12	11/13 12/12	TOTAL YTD
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AMOU BILLED THROUGH CABS (EXCLUDING ORIG OUTWATS & TERM INWATS)

1	LDS-OR	204,901	215,039	199,306	205,941	193,287	196,374	174,090	193,132	190,142	174,734	187,082	188,425	2,322,453
2	LDS-TR	232,434	261,282	249,255	220,391	222,135	193,400	166,406	207,275	154,395	166,710	139,440	155,487	2,368,610
3	LDI-OR	582,626	643,874	593,907	594,708	544,098	555,398	495,530	576,211	566,326	510,757	570,298	574,175	6,807,908
4	LDI-TR	442,499	470,304	473,202	448,483	490,433	511,489	459,450	532,928	554,673	562,755	612,897	594,781	6,153,894
5	TOTAL	1,462,460	1,590,499	1,515,670	1,469,523	1,449,953	1,456,661	1,295,476	1,509,546	1,465,536	1,414,956	1,509,717	1,512,868	17,652,865

AMOU BILLED THROUGH CABS (ORIG OUTWATS & TERM INWATS)

6	LDS-OR													0
7	LDS-TR													0
8	LDI-OR													0
9	LDI-TR													0
10	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0

AMOU NOT BILLED THROUGH CABS (INTERSTATE FGA REVENUE SHARING)

11	LDS-OR													0
12	LDS-TR	0	0	0	0	0	0	0	0	0	0	0	0	0
13	LDI-OR													0
14	LDI-TR	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

EXCHANGE JURISDICTION (CELLULAR)

16	Exch Jur. N/B	39,900	39,753	38,716	49,668	42,016	49,498	54,600	52,412	166,676	53,544	17,690	21	604,494
17	Exch Jur. 83%	133,499	136,477	134,943	173,577	138,286	154,268	149,690	145,026	86,325	219,895	200,650	233,056	1,905,692
18	Exch Jur.													0
19	Exch Jur. 17%	27,342	27,951	27,638	35,550	28,322	31,597	30,656	29,702	17,680	45,038	41,094	47,732	390,302
20	TOTAL	200,741	204,181	201,297	258,795	208,624	235,363	234,946	227,140	270,681	318,477	259,434	280,809	2,900,488

TOTAL AMOU

21	LDS-OR	204,901	215,039	199,306	205,941	193,287	196,374	174,090	193,132	190,142	174,734	187,082	188,425	2,322,453
22	LDS-TR	232,434	261,282	249,255	220,391	222,135	193,400	166,406	207,275	154,395	166,710	139,440	155,487	2,368,610
23	LDI-OR	582,626	643,874	593,907	594,708	544,098	555,398	495,530	576,211	566,326	510,757	570,298	574,175	6,807,908
24	LDI-TR	442,499	470,304	473,202	448,483	490,433	511,489	459,450	532,928	554,673	562,755	612,897	594,781	6,153,894
25	Exch Jur.	200,741	204,181	201,297	258,795	208,624	235,363	234,946	227,140	270,681	318,477	259,434	280,809	2,900,488
26	TOTAL	1,663,201	1,794,680	1,716,967	1,728,318	1,658,577	1,692,024	1,530,422	1,736,686	1,736,217	1,733,433	1,769,151	1,793,677	<u>20,553,353</u>

OR = ORIGINATING AMOU

TR = TERMINATING AMOU

PROPRIETARY

ACCESS MINUTES OF USE SUMMARY

GARRETSON EXCHANGE (605-594)

2001

BILL 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
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LN NO	BILL PERIOD	12/13 1/12	1/13 2/12	2/13 3/12	3/13 4/12	4/13 5/12	5/13 6/12	6/13 7/12	7/13 8/12	8/13 9/12	9/13 10/12	10/13 11/12	11/13 12/12	TOTAL YTD
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AMOU BILLED THROUGH CABS (EXCLUDING ORIG OUTWATS & TERM INWATS)

1	LDS-OR	81,246	84,330	80,900	86,029	81,912	84,964	76,345	85,273	83,151	75,431	77,308	80,798	977,687
2	LDS-TR	83,850	88,579	80,682	74,315	76,454	67,373	76,752	97,067	79,133	61,398	53,147	58,675	897,425
3	LDI-OR	158,566	161,935	164,798	170,976	158,936	161,020	147,930	159,603	158,602	142,744	155,254	162,548	1,902,912
4	LDI-TR	151,448	171,267	176,331	171,795	187,159	191,552	151,359	164,663	176,983	192,047	197,917	203,742	2,136,263
5	TOTAL	475,110	506,111	502,711	503,115	504,461	504,909	452,386	506,606	497,869	471,620	483,626	505,763	5,914,287

AMOU BILLED THROUGH CABS (ORIG OUTWATS & TERM INWATS)

6	LDS-OR													0
7	LDS-TR													0
8	LDI-OR													0
9	LDI-TR													0
10	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0

AMOU NOT BILLED THROUGH CABS (INTERSTATE FGA REVENUE SHARING)

11	LDS-OR													0
	LDS-TR	0	0	0	0	0	0	0	0	0	0	0	0	0
13	LDI-OR													0
14	LDI-TR	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

EXCHANGE JURISDICTION (CELLULAR)

16	Exch Jur. N/B	6,792	7,010	6,858	9,512	7,775	9,947	10,341	9,900	54,346	9,533	4,375	2	136,391
17	Exch Jur. 83%	49,186	48,809	48,152	62,936	49,258	55,238	57,995	52,862	28,033	82,877	65,625	69,491	670,462
18	Exch Jur.													0
19	Exch Jur. 17%	10,073	9,994	9,862	12,889	10,088	11,313	11,876	10,825	5,741	16,974	13,438	14,230	137,303
20	TOTAL	66,051	65,813	64,872	85,337	67,121	76,498	80,212	73,587	88,120	109,384	83,438	83,723	944,156

TOTAL AMOU

21	LDS-OR	81,246	84,330	80,900	86,029	81,912	84,964	76,345	85,273	83,151	75,431	77,308	80,798	977,687
22	LDS-TR	83,850	88,579	80,682	74,315	76,454	67,373	76,752	97,067	79,133	61,398	53,147	58,675	897,425
23	LDI-OR	158,566	161,935	164,798	170,976	158,936	161,020	147,930	159,603	158,602	142,744	155,254	162,548	1,902,912
24	LDI-TR	151,448	171,267	176,331	171,795	187,159	191,552	151,359	164,663	176,983	192,047	197,917	203,742	2,136,263
25	Exch Jur.	66,051	65,813	64,872	85,337	67,121	76,498	80,212	73,587	88,120	109,384	83,438	83,723	944,156
26	TOTAL	541,161	571,924	567,583	588,452	571,582	581,407	532,598	580,193	585,989	581,004	567,064	589,486	<u>6,858,443</u>

OR = ORIGINATING AMOU

TR = TERMINATING AMOU

South Dakota Public Utilities Commission

WEEKLY FILINGS

For the Period of June 13, 2002 through June 19, 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 COMPLAINTS

CT02-019 In the Matter of the Complaint filed by Eileen Nelson, Sioux Falls, South Dakota, against McLeodUSA Telecommunications Services, Inc. Regarding a Billing Dispute.

Complainant states that she signed up for McLeod service but the service was not connected in a timely manner and she was billed for monthly service when McLeod was not her provider. McLeod informed her that she would be receiving a \$20.00 check for the connection fee. Complainant never received the check. Complainant also states that her long distance rates are incorrect. Complainant feels McLeod owes her compensation for all the stress she has had to endure over this situation and that she has not been compensated for the billing mistakes.

Staff Analyst: Mary Healy
Staff Attorney: Kelly Frazier
Date Docketed: 06/14/02
Intervention Deadline: N/A

CT02-020 In the Matter of the Complaint filed by Bruce Olson, Rapid City, South Dakota, against AT&T Communications of the Midwest, Inc. Regarding Unauthorized Billing for Services.

Complainant states that he is being billed for collect calls that were not accepted in his home. Complainant requests that all charges be removed and that he receive a letter of apology from AT&T admitting to the billing error.

Staff Analyst: Mary Healy
Staff Attorney: Karen Cremer
Date Docketed: 06/14/02
Intervention Deadline: N/A

CT02-021 In the Matter of the Complaint filed by Christopher A. Cutler on behalf of Recreational Adventures Co., Hill City, South Dakota, against AT&T Communications of the Midwest, Inc. Regarding Failure to Provide Service.

Christopher Cutler states that in March 2002, Complainant entered into an agreement with AT&T to receive Fragmented T1 service. On more than one occasion, the AT&T representative assured the Complainant that AT&T could provide this service. Complainant has now been informed that AT&T can not provide the Fragmented T1 service. Complainant states that they have invested more than \$150,000.00 in their business to utilize the Fragmented T1 service. Complainant requests that AT&T provide the Fragmented T1 service that it stated it could provide. If the service cannot be provided, Complainant would be willing to negotiate a settlement with AT&T for the expenses the Complainant has incurred. Complainant feels that AT&T should put forth some form of effort to resolve this complaint.

Staff Analyst: Mary Healy
Staff Attorney: Karen Cremer
Date Docketed: 06/17/02
Intervention Deadline: N/A

CT02-022 In the Matter of the Complaint filed by Mark & Sue Cichos, Pierre, South Dakota, against UKI Communications, Inc. Regarding Unauthorized Switching of Services.

Complainant states that service was never authorized. Complainant feels that as a provider of service in South Dakota, UKI should be aware of the laws and rules regarding switching a consumer's telephone service. Complainant requests \$1,000.00 as allowed by SD Law 49-31-93.

Staff Analyst: Mary Healy
Staff Attorney: Karen Cremer
Date Docketed: 06/19/02
Intervention Deadline: N/A

TELECOMMUNICATIONS

TC01-163 In the Matter of the Application of BAK Communications, LLC for a Certificate of Authority to Provide Interexchange Telecommunications Services in South Dakota.

BAK Communications, LLC was issued a Certificate of Authority January 31, 2002, with restrictions from offering prepaid calling cards. BAK Communications, LLC is requesting that the restrictions be removed from its Certificate of Authority. The company has submitted a \$25,000 surety bond in lieu of the restrictions.

Staff Analyst: Michele Farris
Staff Attorney: Kelly Frazier
Date Filed: 06/14/02
Intervention Deadline: 07/05/02

TC02-059 In the Matter of the Application of Wholesale Carrier Services, Inc. for a Certificate of Authority to Provide Interexchange Telecommunications Services in South Dakota.

Wholesale Carrier Services, Inc. has filed an application with the South Dakota Public Utilities Commission for a Certificate of Authority to provide interexchange service in South Dakota. The applicant intends to provide resold interexchange services, including 1+ and 101XXXX outbound dialing, 800/888 toll-free inbound dialing, directory assistance, data services, travel card service, and prepaid calling card service throughout South Dakota.

Staff Analyst: Michele Farris
Staff Attorney: Kelly Frazier
Date Docketed: 06/13/02
Intervention Deadline: 07/05/02

TC02-060 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 Level 3 Communications, LLC

On June 17, 2002, the Commission received for approval a filing of an Agreement for Terms and Conditions for Interconnection, Unbundled Network Elements, Ancillary Services and Resale of Telecommunications Services between Qwest Corporation (Qwest) and Level 3 Communications, LLC (Level 3). 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 telecommunications services available for resale. The Agreement is limited to the geographical areas in which Qwest is the incumbent local exchange carrier 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 8, 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: 06/17/02
Initial Comments Due: 07/08/02

TC02-061 In the Matter of the Filing for Approval of a Resale Agreement between Qwest Corporation and Houlton Enterprises, Inc. d/b/a Guaranteed Phone Service

On June 17, 2002, the Commission received a filing for approval of a Resale Agreement between Qwest Corporation (Qwest) and Houlton Enterprises, Inc. d/b/a Guaranteed Phone Service. According to the parties, the Agreement is a negotiate agreement which sets forth the terms, conditions and prices under which Qwest agrees to provide unbundled network element platform and/or services for resale to Guaranteed Phone Service for the sole purpose of providing 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 8, 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: 06/17/02
Initial Comments Due: 07/08/02

TC02-062 In the Matter of the Petition of Dakota Community Telephone, Inc. and McLeodUSA Telecom Development, Inc. for Approval of the Transfer of its Stock to PrairieWave Communications, Inc.

On June 17, 2002, Dakota Community Telephone, Inc. and McLeodUSA Telecom Development, Inc. (collectively, Petitioners), request Commission approval of a transaction whereby the stock of the Petitioners will be acquired by PrairieWave Communications, Inc. Contemporaneous with the closing of this transaction, Petitioners will file with the Secretary of State to change the names of Dakota Community Telephone, Inc. to PrairieWave Community Telephone, Inc. and McLeodUSA Telecom Development, Inc. to PrairieWave Telecommunications, Inc.

Staff Analyst: Harlan Best
Staff Attorney: Karen Cremer
Date Docketed: 06/17/02
Intervention Deadline: 07/05/02

TC02-063 In the Matter of the Filing by Essex Communications, Inc. d/b/a eLEC Communications for Approval of Relief of Certification Requirement to Post Surety Bond.

In an Order dated January 10, 2001, the Commission granted Essex Communications, Inc. d/b/a eLEC Communications (Essex) authority to provided interexchange and local exchange telecommunications services in South Dakota, subject to a continuous \$25,000 surety bond. On June 18, 2002, the Commission received a filing from Essex requesting relief from the Commission's bond requirement.

Staff Analyst: Keith Senger
Staff Attorney: Kelly Frazier
Date Docketed: 06/18/02
Intervention Deadline: 07/05/02

TC02-064 In the Matter of the Establishment of Switched Access Revenue Requirement for Sully Buttes Telephone Cooperative, Inc.

On June 18, 2002, Sully Buttes Telephone Cooperative, Inc., 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: Heather Forney
Staff Attorney: Karen Cremer
Date Docketed: 06/18/02
Intervention Deadline: 07/05/02

TC02-065 In the Matter of the Establishment of Switched Access Revenue Requirement for Splitrock Properties, Inc.

Splitrock Properties, Inc., Garretson, 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: 06/18/02
Intervention Deadline: 07/05/02

TC02-066 In the Matter of the Establishment of Switched Access Revenue Requirement for Splitrock Telecom Cooperative, Inc.

Splitrock Telecom Cooperative, Inc., Garretson, 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: 06/18/02
Intervention Deadline: 07/05/02

TC02-067 In the Matter of the Establishment of Switched Access Revenue Requirement for Midstate Communications, Inc.

On June 19, 2002, Midstate Communications, Inc., Kimball, 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: 06/19/02
Intervention Deadline: 07/05/02

TC02-068 In the Matter of the Establishment of Switched Access Revenue Requirement for McCook Cooperative Telephone Company.

On June 19, 2002, McCook Cooperative Telephone Company 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: Heather Forney
Staff Attorney: Karen Cremer
Date Docketed: 06/19/02
Intervention Deadline: 07/05/02

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

July 3, 2002

VIA OVERNIGHT MAIL

RECEIVED

JUL 05 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 v. Sully Buttes Telephone Cooperative, Inc. TC02-064
S&S Communications v. Splitrock Properties, Inc. TC02-065
S&S Communications v. Splitrock Telecom Cooperative, Inc. TC02-066
S&S Communications v. Midstate Communications, Inc. TC02-067
S&S Communications v. McCook Cooperative Telephone Company TC02-068

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 Sully Buttes Telephone Cooperative, Inc. - S&S Communications' Petition to Intervene;
2. In the Matter of the Establishment of Switched Access Revenue Requirement for Splitrock Properties, Inc. - S&S Communications' Petition to Intervene;
3. In the Matter of the Establishment of Switched Access Revenue Requirement for Splitrock Telecom Cooperative, Inc. - S&S Communications' Petition to Intervene;
4. In the Matter of the Establishment of Switched Access Revenue Requirement for Midstate Communications, Inc. - S&S Communications' Petition to Intervene;
and,
5. In the Matter of the Establishment of Switched Access Revenue Requirement for McCook Cooperative Telephone Company - S&S Communications' Petition to Intervene.

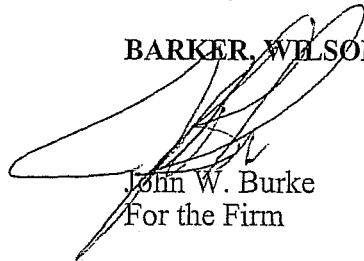
By copies of this letter, copies of the same are being served upon the opposing parties via first class mail.

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.

A handwritten signature in black ink, appearing to read "John W. Burke", is written over the typed name. The signature is fluid and somewhat stylized, with a large loop at the end.

John W. Burke
For the Firm

JWB/bb

Enclosures

cc: S&S Communications
Don Lee
Randy Houdek
Don Snyders
Mark Benton
Brian Roth

RECEIVED

JUL 05 2002

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

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

TC02-066

**IN THE MATTER OF THE ESTABLISHMENT OF
SWITCHED ACCESS REVENUE REQUIREMENT
FOR SPLITROCK TELECOM COOPERATIVE,
INC.**

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**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 Splitrock Telecom Cooperative, Inc.

3. Because S&S Communications purchases switched access services from Splitrock Telecom Cooperative, Inc., 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 3rd day of July, 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 3rd day of July, 2002, I caused a copy of the foregoing **S&S COMMUNICATIONS' PETITION TO INTERVENE** to be served upon:

Don Lee, Director of Settlements
Martin Group, Inc.
1515 North Sanborn Boulevard
Mitchell, SD 57301-1021

Don Snyders, General Manager
Splitrock Properties, Inc.
P.O. Box 349
Garretson, SD 57030


John W. Burke

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

IN THE MATTER OF THE ESTABLISHMENT) OF SWITCHED ACCESS REVENUE) REQUIREMENT FOR SPLITROCK TELECOM) COOPERATIVE, INC.))))))	ORDER GRANTING PETITION TO INTERVENE; ORDER ASSESSING FILING FEE TC02-066
--	-----------------------	---

On June 18, 2002, Splitrock Telecom Cooperative, Inc. (Splitrock Telecom) filed for approval by the Public Utilities Commission (Commission) its 2001 Intrastate Switched Access Cost Study.

On June 20, 2002, the Commission electronically transmitted notice of the filing and the intervention deadline of July 5, 2002, to interested individuals and entities. On July 5, 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 Splitrock Telecom 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 Splitrock Telecom 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><i>Melaine Kelbo</i></u>
Date: <u>8/1/02</u>
(OFFICIAL SEAL)

BY ORDER OF THE COMMISSION:

James A. Burg
JAMES A. BURG, Chairman

Pam Nelson
PAM NELSON, Commissioner

Robert K. Sahr
ROBERT K. SAHR, Commissioner

RECEIVED

AUG 17 2002

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

August 9, 2002

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

Dear Ms. Elofson:

On behalf of Splitrock Telecom Cooperative, Inc., Martin Group, Inc. requests confidentiality for any and all information provided to the South Dakota Public Utilities Commission (PUC) pertaining to Docket TC02-066.

In accordance with rules ARSD 20:10:01:39 through 20:10:01:45(1), we request all information filed concerning Docket TC02-066 be considered confidential including, but not limited to, 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 work papers.
- 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 Utilities Commission with reference to the Splitrock Telecom Cooperative, Inc. TC02-066, tariff filing.
- Any and all responses to PUC staff data requests.

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

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:

Don Lee
General Manager, Business Services
Martin Group, Inc.
1515 North Sanborn Boulevard
Mitchell, SD 57301
(605) 995-2573

If you should have any questions regarding the information provided, please feel free to contact me at (605) 995-2573.

Sincerely,
Martin Group, Inc.



Don Lee *by DHS*
General Manager, Business Services

DL/JH

cc: Mr. Harlan Best, Utility Analyst, South Dakota Public Utilities Commission
Ms. Heather Forney, Utility Analyst, South Dakota Public Utilities Commission
Mr. Keith Senger, Utility Analyst, South Dakota Public Utilities Commission
Mr. Don Snyders, Manager, Splitrock Telecom Cooperative, Inc.

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 SPLITROCK
TELECOM COOPERATIVE, INC.

Docket No. TC02-066

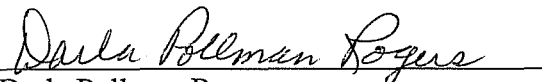
NOTICE OF APPEARANCE AND
REQUEST FOR SERVICE

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 SPLITROCK TELECOM COOPERATIVE, INC. 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 SPLITROCK TELECOM
COOPERATIVE, INC.

BARKER WILSON REYNOLDS & BURKE
LAWYERS

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

September 4, 2002

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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.

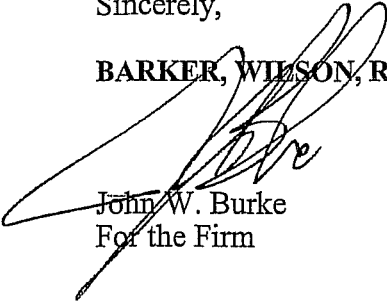
By this letter, I would also request that I be advised that if any of the above entities did not request confidential treatment of their submissions as required by A.R.S.D. 20:10:01:41.

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

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

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

**IN THE MATTER OF THE ESTABLISHMENT OF
SWITCHED ACCESS REVENUE REQUIREMENT
FOR SPLITROCK TELECOM
COOPERATIVE, INC.**

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TC02-066

**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, Splitrock Telecom Cooperative, Inc. responded to the above Requests as follows:

(Response to REQUEST NO. 1):

Splitrock objects to this Request. Reasons for Objection: Splitrock 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):

Splitrock 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 Splitrock; (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 Splitrock, 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):

Splitrock objects to this request. Reasons for Objection: Splitrock 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

November 25, 2002

Mr. Keith Senger, Utility Analyst
South Dakota Public Utilities Commission
State of South Dakota
500 East Capitol Avenue
Pierre, SD 57501

RECEIVED

NOV 26 2002

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

Ref: SD 5268 - 1.7
2001 Switched Access Filing

Dear Mr. Senger:

This letter is in response to your September 3, 2002 request for revised traffic factors for the Splitrock Telecom Cooperative, Inc. 2001 Intrastate Cost Study filed under Docket Number TC02-066.

Five (5) copies of the PUC Summary Forms, three (3) copies of the Backup Information that changed due to revising the traffic factors, as well as one (1) revised copy of the program disk are included with this letter.

The following is the revised Backup Information included (to be treated as proprietary):

1. Direct Assignment Worksheet
2. Summary of Lease Expense
3. Customer Services with Separations Backup
4. Central Office Equipment Worksheets
5. Annual Traffic Worksheets
6. Access Minutes of Use Summaries

We trust the attached will provide you with the information you were seeking. If you have any questions, please feel free to contact me at 605-995-2573.

Sincerely,
Martin Group, Inc.

Don Lee bycm

Don Lee
Director of Settlements

CMM/bkk

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

cc: Don Snyders, Manager (w/o encl.)

RECEIVED

NOV 26 2002

SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

Sheet "A"
ENDING DECEMBER 31, 2001
Revised 8/20/99

13-Nov-2002

09:36:08 AM

SPLITROCK TELECOM COOPERATIVE, INC.

***** 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	\$1,434,096	J13	\$800,974	\$248,145	\$0	\$305,079	\$0	\$79,898	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	\$143,410		\$80,097	\$24,814	\$0	\$30,508	\$0	\$7,990	O.K.	
19	Return Adjustments	0	J18-20	0	0	0	0	0	0	O.K.	
20											
21	Net Return on Rate Base	\$143,410		\$80,097	\$24,814	\$0	\$30,508	\$0	\$7,990	O.K.	
22	Income Taxes	0	J31-32	0	0	0	0	0	0	O.K.	
23	Expenses and Other Taxes	550,083	J33-35, 40	218,531	127,703	3,808	144,441	35,716	19,883	O.K.	
24											
25	Total IntraLATA Rev. Req.	\$693,493		\$298,629	\$152,517	\$3,808	\$174,949	\$35,716	\$27,872	O.K.	
26											
27											
28											
29	INTERLATA:										
30											
31	Net Investment	\$0	P13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
32	Rate of Return	10.00%		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%		
33											
34	Return on Rate Base	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
35	Return Adjustments	0	P18-20	0	0	0	0	0	0	O.K.	
36											
37	Net Return on Rate Base	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
38	Income Taxes	0	P31-32	0	0	0	0	0	0	O.K.	
39	Expenses and Other Taxes	0	P33-35, 40	0	0	0	0	0	0	O.K.	
40											
41	Total InterLATA Rev. Req.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
42											
43											
44											
45	TOTAL INTRASTATE REV. REQ.	\$693,493		\$298,629	\$152,517	\$3,808	\$174,949	\$35,716	\$27,872		
	ACCESS ELEMENT MINUTES OF USE			6,750,624	6,750,624		6,750,624				
	ACCESS RATE PER MINUTE	\$0.092746		\$0.044237	\$0.022593		\$0.025916				

SPLITROCK TELECOM COOPERATIVE, INC.

		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)		
				InterLATA	IntraLATA	InterLATA	IntraLATA			
13	State Income Tax Rate	0.00%	---	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
14	Federal Income Tax Rate	0.00%	---	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
15	Gross Receipts Tax Rate	5.00%	---	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	
16										
17										
18	Net Investment	\$6,503,646	C68	\$5,069,550	\$0	\$1,365,535	\$0	\$68,561	\$1,434,096	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	\$650,365		\$506,955	\$0	\$136,553	\$0	\$6,856	\$143,410	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	\$650,365		\$506,955	\$0	\$136,553	\$0	\$6,856	\$143,410	O.K.
28										
29	Contributions	0	H52	0	0	0	0	0	0	O.K.
30	Interest Expense	46,118	H44	35,924	0	9,703	0	491	10,194	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	\$604,247		\$471,031	\$0	\$126,851	\$0	\$6,365	\$133,216	O.K.
37										
38	State Income Taxes	\$0	Formula	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
39	Federal Income Taxes	0	Formula	0	0	0	0	0	0	O.K.
40	Operating Expenses and Taxes	2,852,044	I196	2,355,864	0	481,311	0	14,869	496,180	O.K.
41	Uncollectibles	29,424	V249	10,196	0	19,228	0	0	19,228	O.K.
42	Other Revenue Adjustments	0	V250	0	0	0	0	0	0	O.K.
43										
44	Net Revenue	\$3,531,833		\$2,873,015	\$0	\$637,092	\$0	\$21,725	\$658,818	O.K.
45	Gross Receipts Taxes	185,886	Formula	151,211	0	33,531	0	1,143	34,675	O.K.
46	Other Revenue Taxes	0	V251	0	0	0	0	0	0	O.K.
47										
	TOTAL REVENUE REQUIREMENT	\$3,717,719		\$3,024,226	\$0	\$670,624	\$0	\$22,869	\$693,492	O.K.

SPLITROCK TELECOM COOPERATIVE, INC.

	Intrastate										
	TOTAL COMPANY	Message Telephone Service			Private Line			TOTAL INTRASTATE			
		(A)	(B)	(C)	(D)	(E)	(F)		(G)	(H)	(I)
13 Land and Support Investment		\$2,413,434	D33	\$1,892,574	\$0	\$499,882	\$0	\$20,978	\$520,860	O.K.	
14 COE Operator Equipment		\$0	D43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
16 COE Switching Equipment		3,548,317	D68	2,950,454	0	597,863	0	0	597,863	O.K.	
17 COE Transmission Equipment		2,086,404	D85	1,615,099	0	426,328	0	44,977	471,305	O.K.	
18											
19 Total COE		\$5,634,721		\$4,565,553	\$0	\$1,024,191	\$0	\$44,977	\$1,069,168	O.K.	
20 Info. Orig./Term. Equipment		0	D94	0	0	0	0	0	0	O.K.	
21 Cable and Wire Facilities		5,419,554	D137	4,103,021	0	1,265,424	0	51,109	1,316,533	O.K.	
22											
23 Total COE, IOT, C&WF		\$11,054,275		\$8,668,574	\$0	\$2,289,614	\$0	\$96,086	\$2,385,701	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		\$13,467,709		\$10,561,148	\$0	\$2,789,497	\$0	\$117,064	\$2,906,561	O.K.	
33											
34 Plant Held, Future Use		\$0	D214-215	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
35 TPUC, Short-term		0	D216-217	0	0	0	0	0	0	O.K.	
36 TPUC, Long-term		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.		\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
40											
41											
42 TOTAL TELEPHONE PLANT		\$13,467,709		\$10,561,148	\$0	\$2,789,497	\$0	\$117,064	\$2,906,561	O.K.	

SPLITROCK TELECOM COOPERATIVE, INC.

		Intrastate								
		Message Telephone Service			Private Line		TOTAL			
***** FCC PART 36 ***** Investment Summary		TOTAL COMPANY	Source/ Allocator	Interstate	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
56	Other Assets, Net	0	V105	0	0	0	0	0	0	O.K.
57	Accumulated Depr./Amort	(7,117,900)	E34	(5,614,862)	0	(1,453,540)	0	(49,497)	(1,503,038)	O.K.
58	Accum. Def. Inc. Taxes, Net	0	E47	0	0	0	0	0	0	O.K.
59	Oth. Liab. & Def. Cr., Net	0	V106	0	0	0	0	0	0	O.K.
60										
61	TOTAL NET PLANT	\$6,349,809		\$4,946,286	\$0	\$1,335,956	\$0	\$67,567	\$1,403,523	O.K.
62										
63	Materials and Supplies	75,751	H31	57,349	0	17,687	0	714	18,402	O.K.
64	Rural Tel. Bank Stock	0	H35	0	0	0	0	0	0	O.K.
65	Cash Working Capital	78,086	Formula	65,915	0	11,891	0	279	12,171	O.K.
66	Equal Access Investment	0	---	0	0	0	0	0	0	O.K.
67										
68	TOTAL NET INVESTMENT	\$6,503,646		\$5,069,550	\$0	\$1,365,535	\$0	\$68,561	\$1,434,096	O.K.
69										

SPLITROCK TELECOM COOPERATIVE, INC.

***** 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)		
13 LAND AND SUPPORT ASSETS:										
14										
15 Land, Allocable	\$0	H33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Land, Direct	0	V22	0	0	0	0	0	0	0	O.K.
17										
18 Total Land	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19										
20 Motor Vehicles	\$0	H33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
21 Aircraft	0	H33	0	0	0	0	0	0	0	O.K.
22 Special Purpose Vehicles	0	H33	0	0	0	0	0	0	0	O.K.
23 Garage Work Equipment	0	H33	0	0	0	0	0	0	0	O.K.
24 Other Work Equipment	2,413,434	H33	1,892,574	0	499,882	0	20,978	520,860	520,860	O.K.
25 Buildings, Allocable	0	H33	0	0	0	0	0	0	0	O.K.
26 Buildings, Direct	0	V29	0	0	0	0	0	0	0	O.K.
27 Furniture	0	H33	0	0	0	0	0	0	0	O.K.
28 Office Equipment	0	H33	0	0	0	0	0	0	0	O.K.
29 General Purpose Computers	0	H33	0	0	0	0	0	0	0	O.K.
30										
31 Total Support Assets	\$2,413,434		\$1,892,574	\$0	\$499,882	\$0	\$20,978	\$520,860	\$520,860	O.K.
32										
33 Tot. Land and Support Assets	\$2,413,434		\$1,892,574	\$0	\$499,882	\$0	\$20,978	\$520,860	\$520,860	O.K.
34										
35										
36 CENTRAL OFFICE EQUIPMENT:										
37										
38 CAT 1 Oper. Sys., TSPS	\$0	G22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
39 CAT 1 Oper. Sys., Other TSPS	0	G21	0	0	0	0	0	0	0	O.K.
40 CAT 1 Oper. Sys., Aux. Pos.	0	G23	0	0	0	0	0	0	0	O.K.
41 CAT 1 Oper. Sys., Other	0	V36	0	0	0	0	0	0	0	O.K.
42										
43 Total CAT 1	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
44										
45										
46 CAT 2 Tandem Sw. Allocable	\$607,663	G26	\$468,971	\$0	\$138,692	\$0	\$0	\$138,692	\$138,692	O.K.
47 CAT 2 Tandem Sw. Direct	0	V38	0	0	0	0	0	0	0	O.K.
48										
49 Total CAT 2	\$607,663		\$468,971	\$0	\$138,692	\$0	\$0	\$138,692	\$138,692	O.K.

SPLITROCK TELECOM COOPERATIVE, INC.

		Intrastate							
		Message Telephone Service				Private Line		TOTAL	
***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
63 CAT 3 Local Sw. Allocable	\$2,940,654	G15	\$2,481,483	\$0	\$459,171	\$0	\$0	\$459,171	O.K.
64 CAT 3 Local Sw. Direct	0	V40	0	0	0	0	0	0	O.K.
65									
66 Total CAT 3	\$2,940,654		\$2,481,483	\$0	\$459,171	\$0	\$0	\$459,171	O.K.
67									O.K.
68 Total COE Sw. CAT 2&3	\$3,548,317		\$2,950,454	\$0	\$597,863	\$0	\$0	\$597,863	O.K.
69									
70									
71 COE TRANSMISSION:									
72									
73 CAT 4.12 Exchange Trunk	\$214,784	123	\$214,784	\$0	\$0	\$0	\$0	\$0	O.K.
74 CAT 4.12 Exch. Tr. Direct	0	V42	0	0	0	0	0	0	O.K.
75 CAT 4.13 Exch. Ln. Message	1,021,768	G13	766,326	0	255,442	0	0	255,442	O.K.
76 CAT 4.13 PL, WATS, Local	28,246	F18	21,279	0	0	0	6,967	6,967	O.K.
77 CAT 4.13 Direct	0	V45	0	0	0	0	0	0	O.K.
78 CAT 4.23 Message	706,501	G18	535,615	0	170,886	0	0	170,886	O.K.
79 CAT 4.23 PL, WATS	0	F24	0	0	0	0	0	0	O.K.
80 CAT 4.23 Direct	115,105	V48	77,095	0	0	0	38,010	38,010	O.K.
81 CAT 4.3 H/R Message	0	G29	0	0	0	0	0	0	O.K.
82 CAT 4.3 WATS	0	V50	0	0	0	0	0	0	O.K.
83 CAT 4.3 Direct	0	V51	0	0	0	0	0	0	O.K.
84									
85 Total COE CAT 4	\$2,086,404		\$1,615,099	\$0	\$426,328	\$0	\$44,977	\$471,305	O.K.
86									
87									
88 INFORMATION ORIGINATION/TERMINATION:									
89									
90 CAT 1 Other IOT Equipment	\$0	G13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
91 CAT 1 Coinless Pay Phones	0	G18	0	0	0	0	0	0	O.K.
92 CAT 2 CP Equipment	0	V70	0	0	0	0	0	0	O.K.
93									
94 Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
95									
96									

SPLITROCK TELECOM COOPERATIVE, INC.

***** 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)		
111 CABLE AND WIRE FACILITIES:										
112										
113 CAT 1.1 IntraLATA PL/WATS	130,000	F31	\$97,934	\$0	\$0	\$0	\$32,067	\$32,067	O.K.	
114 CAT 1.2 InterLATA PL/WATS	0	F31	0	0	0	0	0	0	O.K.	
115 CAT 1.3 Joint Message	4,702,549	G13	3,526,911	0	1,175,637	0	0	1,175,637	O.K.	
116 Other CAT 1 C&WF	0	V74	0	0	0	0	0	0	O.K.	
117										
118 Total CAT 1 C&WF	\$4,832,549		\$3,624,845	\$0	\$1,175,637	\$0	\$32,067	\$1,207,704	O.K.	
119										
120 CAT 2 C&WF	\$150,954	G28	\$150,954	\$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	\$150,954		\$150,954	\$0	\$0	\$0	\$0	\$0	O.K.	
124										
125 CAT 3 Joint Message	380,278	G17	290,491	0	89,787	0	0	\$89,787	O.K.	
126 CAT 3 PL/WATS etc.	0	F36	0	0	0	0	0	0	O.K.	
127 CAT 3 Direct	55,773	V79	36,731	0	0	0	19,042	19,042	O.K.	
128										
129 Total CAT 3 C&WF	\$436,051		\$327,222	\$0	\$89,787	\$0	\$19,042	\$108,829	O.K.	
130										
131 CAT 4 Message	\$0	G29	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
132 CAT 4 WATS	0	V81	0	0	0	0	0	0	O.K.	
133 CAT 4 Direct	0	V82	0	0	0	0	0	0	O.K.	
134										
135 Total CAT 4 C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
136										
137 TOTAL C&WF	\$5,419,554		\$4,103,021	\$0	\$1,265,424	\$0	\$51,109	\$1,316,533	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.	

SPLITROCK TELECOM COOPERATIVE, INC.

Intrastate

	(A) ***** FCC PART 36 ***** Plant Investment Detail	(B) TOTAL COMPANY	(C) Source/ Allocator	(D) Interstate and Other	Message Telephone Service			(H) IntraLATA	(I) TOTAL INTRASTATE
					(E) InterLATA	(F) IntraLATA	(G) InterLATA		
160	COE Operator	\$0	H16	\$0	\$0	\$0	\$0	\$0	O.K.
161	COE Tandem Switch	0	H17	0	0	0	0	0	O.K.
162	COE Local Switch	0	H18	0	0	0	0	0	O.K.
163	COE Transmission	0	H20	0	0	0	0	0	O.K.
164	COE Direct	0	V89	0	0	0	0	0	O.K.
165	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	O.K.
166	IOT Leases	\$0	V90	\$0	\$0	\$0	\$0	\$0	O.K.
167	C&WF Leases	\$0	V91	\$0	\$0	\$0	\$0	\$0	O.K.
168	TOTAL CAPITAL LEASES	\$0		\$0	\$0	\$0	\$0	\$0	O.K.
169	LEASEHOLD IMPROVEMENTS:								
170	Land and Support Assets	\$0	H14	\$0	\$0	\$0	\$0	\$0	O.K.
171	COE Switching	0	H18	0	0	0	0	0	O.K.
172	COE Operator	0	H16	0	0	0	0	0	O.K.
173	COE Transmission	0	H20	0	0	0	0	0	O.K.
174	IOT	0	V96	0	0	0	0	0	O.K.
175	C&WF	0	V97	0	0	0	0	0	O.K.
176	Other	0	V98	0	0	0	0	0	O.K.
177	TOTAL LEASEHOLD IMPROVEMENT	\$0		\$0	\$0	\$0	\$0	\$0	O.K.
178	TPIS, EXCL. ACCT. No. 2690	\$13,467,709		\$10,561,148	\$0	\$2,789,497	\$0	\$117,064	\$2,906,561
179									
180									
181									
182									
183									
184									
185									
186									
187									
188									
189									

SPLITROCK TELECOM COOPERATIVE, INC.

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

SPLITROCK TELECOM COOPERATIVE, INC.

***** FCC PART 36 ***** Reserves and Deferrals	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 ACCUM. DEPRECIATION, TPIS:										
14										
15 Support Assets	\$1,124,466	H13	\$881,787	\$0	\$232,905	\$0	\$9,774	\$242,679	O.K.	
16 COE Switching	2,499,852	H19	2,078,647	0	421,205	0	0	421,205	O.K.	
17 COE Operator	0	H16	0	0	0	0	0	0	O.K.	
18 COE Transmission	558,851	H20	432,610	0	114,193	0	12,047	126,241	O.K.	
19 IOT Equipment	0	H25	0	0	0	0	0	0	O.K.	
20 Cable and Wire Facilities	2,934,731	H31	2,221,818	0	685,237	0	27,676	712,913	O.K.	
21 Other Plant	0	V135	0	0	0	0	0	0	O.K.	
22										
23 Total Accum. Depr., TPIS	\$7,117,900		\$5,614,862	\$0	\$1,453,540	\$0	\$49,497	\$1,503,038	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.	\$7,117,900		\$5,614,862	\$0	\$1,453,540	\$0	\$49,497	\$1,503,038	O.K.	
35										
36										
37 ACCUM. DEF. INC. TAXES, NET:										
38										
39 Support Assets	0	H13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
40 COE Switching	0	H19	0	0	0	0	0	0	O.K.	
41 COE Operator	0	H16	0	0	0	0	0	0	O.K.	
42 COE Transmission	0	H20	0	0	0	0	0	0	O.K.	
43 IOT Equipment	0	H25	0	0	0	0	0	0	O.K.	
44 Cable and Wire Fac.	0	H31	0	0	0	0	0	0	O.K.	
45 Unclassified	0	V145	0	0	0	0	0	0	O.K.	
46										
47 Total Accum. Def. Inc. Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	

SPLITROCK TELECOM COOPERATIVE, INC.

Private Line

	(A)	(B)	(C)	Interstate				Intrastate			(I)
				(D)	(E)	(F)	(G)	(H)	(I)		
Functional Distribution of Selected Investments	TOTAL COMPANY	Joint Use Message	InterLATA	IntraLATA	InterLATA	IntraLATA	IntraLATA	InterLATA	Extended Area Service	Other	
13 TRANS. CCT EQUIPMENT:											
14 Working Loops	5,576	5,426	0	0	0	0	37	0	0	113	
15 Avg. Cost per Loop	188.31	188.31	188.31	188.31	188.31	188.31	188.31	188.31	188.31	188.31	
16 CAT 4.13 Exch Ln. Invest.	\$1,050,014	\$1,021,788	\$0	\$0	\$0	\$0	\$6,967	\$0	\$0	\$21,279	
17											
18											
19											
20											
21 Circuit Terminations	773	773	0	0	0	0	0	0	0	0	
22 Avg. Cost per Termination	913.97	913.97	913.97	913.97	913.97	913.97	913.97	913.97	913.97	913.97	
23											
24 CAT 4.23 Other IX	\$706,501	\$706,501	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
25											
26											
27 C&WF INVESTMENT:											
28 Working Loops	5,576	5,426	0	0	0	0	37	0	0	113	
29 Loops Factor	1.000000	0.973099	0.000000	0.000000	0.000000	0.000000	0.006636	0.000000	0.000000	0.020265	
30 CAT 1 Exchange C&WF	\$4,832,549	\$4,702,549	\$0	\$0	\$0	\$0	\$32,067	\$0	\$0	\$97,934	
31											
32											
33											
34 Equivalent IX Circuit Miles	10,188	10,188	0	0	0	0	0	0	0	0	
35 IX Cct. Miles Factor	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
36 CAT 3 Interexch. C&WF	\$380,278	\$380,278	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

SPLITROCK TELECOM COOPERATIVE, INC.

***** FCC PART 36 ***** Physical Allocation Factors		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
					Message Telephone Service		Private Line			
					InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Subscriber Plant Fact. (SPF)	1.000000	SPF	0.750000	0.000000	0.250000	0.000000	0.000000	0.250000	O.K.
14										
15	Dial Equipment Minutes (DEM)	1.000000	DEM	0.843854	0.000000	0.156146	0.000000	0.000000	0.156146	O.K.
16										
17	Conversation Minute-Miles	1.000000	CMM	0.763892	0.000000	0.236108	0.000000	0.000000	0.236108	O.K.
18	Conversation Minutes	1.000000	CM	0.758124	0.000000	0.241876	0.000000	0.000000	0.241876	O.K.
19	Subscriber Minutes (SLU)	1.000000	SLU	0.921927	0.000000	0.078073	0.000000	0.000000	0.078073	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	1.000000	CT2	0.771762	0.000000	0.228238	0.000000	0.000000	0.228238	O.K.
27										
28	Exchange Trunk Minutes	1.000000	ETM	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29	MOU-Mi., Host/Remote	0.000000	HRM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	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	0.000000	CB	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
36	EU Presubscription Factor	1.000000	EPRE	0.399865	0.000000	0.600135	0.000000	0.000000	0.600135	O.K.
37	EU MTS & WATS Factor	1.000000	EMTS	0.676619	0.000000	0.323381	0.000000	0.000000	0.323381	O.K.
38	EU Access, P/L and All Other Factor	1.000000	EPLO	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
39	IX Special Access Factor	0.000000	ISPA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
40	IX Switched Access Factor	0.000000	ISWA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
41	IX Billing & Collection Services Factor	0.000000	IBC	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
42	Coin Revenue Percent	1.000000	CR	0.000000	0.000000	1.000000	0.000000	0.000000	1.000000	O.K.
43	Relative Toll/Local Msgs.	1.000000	TLM	0.524331	0.000000	0.475669	0.000000	0.000000	0.475669	O.K.
44	Relative Users Percent	1.000000	RUP	0.798339	0.000000	0.201661	0.000000	0.000000	0.201661	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.

SPLITROCK TELECOM COOPERATIVE, INC.

		Intrastate								
***** FCC PART 36 ***** Internal Allocation Factors		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Support Assets	1.000000	D31	0.784183	0.000000	0.207125	0.000000	0.008692	0.215817	O.K.
14	Land and Support Assets	1.000000	D33	0.784183	0.000000	0.207125	0.000000	0.008692	0.215817	O.K.
15										
16	COE Operator	0.000000	D43	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
17	COE Tandem Switching	1.000000	D49	0.771762	0.000000	0.228238	0.000000	0.000000	0.228238	O.K.
18	COE Local Switching	1.000000	D66	0.843854	0.000000	0.156146	0.000000	0.000000	0.156146	O.K.
19	COE Total Switching	1.000000	D68	0.831508	0.000000	0.168492	0.000000	0.000000	0.168492	O.K.
20	COE Transmission	1.000000	D85	0.774107	0.000000	0.204336	0.000000	0.021557	0.225893	O.K.
21	Total COE	1.000000	C19	0.810254	0.000000	0.181764	0.000000	0.007982	0.189746	O.K.
22										
23	Info. Orig./Term. CAT 1	0.000000	D90	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
24	Info. Orig./Term. CAT 2	0.000000	D92	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
25	Total IOT	0.000000	D94	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
26										
27	C&WF CAT 1	1.000000	D118	0.750090	0.000000	0.243275	0.000000	0.006636	0.249910	O.K.
28	C&WF CAT 2	1.000000	D120	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29	C&WF CAT 3	1.000000	D129	0.750422	0.000000	0.205909	0.000000	0.043669	0.249578	O.K.
30	C&WF CAT 4	0.000000	D135	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
31	Total C&WF	1.000000	D137	0.757077	0.000000	0.233492	0.000000	0.009430	0.242923	O.K.
32										
33	Total Equipment	1.000000	C23	0.784183	0.000000	0.207125	0.000000	0.008692	0.215817	O.K.
34										
35	TPIS	1.000000	C32	0.784183	0.000000	0.207125	0.000000	0.008692	0.215817	O.K.
36	TPIS, excl. Acct. No. 2690	1.000000	D189	0.784183	0.000000	0.207125	0.000000	0.008692	0.215817	O.K.
37										
38	Plt. Held, Fut. Use	0.000000	D215	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
39										
40	Total Tangible Assets	0.000000	C25	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
41	Total Intangible Assets	0.000000	C29	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
42										
43	Long-term PUC	0.000000	C36	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
44	Net Telephone Plant	1.000000	C61	0.778966	0.000000	0.210393	0.000000	0.010641	0.221034	O.K.
45	Total Net Investment	1.000000	C68	0.779494	0.000000	0.209965	0.000000	0.010542	0.220506	O.K.
46	Capital Leases	0.000000	D173	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
47										
48	Tot. Bus. Ofc., Cust. Serv.	1.000000	I141	0.881562	0.000000	0.118438	0.000000	0.000000	0.118438	O.K.
49										
50	Total "BIG THREE" Expenses	1.000000	I170	0.826070	0.000000	0.169786	0.000000	0.004144	0.173930	O.K.
51										
52	Corporate Operations Expense	1.000000	I185	0.790231	0.000000	0.205861	0.000000	0.003909	0.209769	O.K.

SPLITROCK TELECOM COOPERATIVE, INC.

	Intrastate										TOTAL INTRASTATE (I)
	Message Telephone Service					Private Line					
(A) Operating Expenses and Taxes	(B) TOTAL COMPANY	(C) Source/ Allocator	(D) Interstate and Other	(E) InterLATA	(F) IntraLATA	(G) InterLATA	(H) IntraLATA				
13 PLANT SPEC. OPER. EXPENSE:											
14 Network Support, Alloc.	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
15 Network Support, Direct	0	V149	0	0	0	0	0	0	0	0	O.K.
17 Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19 General Support, Alloc.	\$74,432	H14	\$58,368	\$0	\$15,417	\$0	\$647	\$647	\$647	\$16,064	O.K.
21 General Support, Direct	0	V151	0	0	0	0	0	0	0	0	O.K.
22 Total General Support Exp.	\$74,432		\$58,368	\$0	\$15,417	\$0	\$647	\$647	\$647	\$16,064	O.K.
24 Central Office Eq., Alloc.	\$135,587	H21	\$109,860	\$0	\$24,645	\$0	\$1,082	\$1,082	\$1,082	\$25,727	O.K.
26 Central Office Eq., Direct	0	V153	0	0	0	0	0	0	0	0	O.K.
27 Total COE Exp.	\$135,587		\$109,860	\$0	\$24,645	\$0	\$1,082	\$1,082	\$1,082	\$25,727	O.K.
29 Cust. Premises Equip.	\$0	H24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31 Coinless Pay Phone	0	G18	0	0	0	0	0	0	0	0	O.K.
32 Other IOT	0	H23	0	0	0	0	0	0	0	0	O.K.
33 IOT Direct	0	V157	0	0	0	0	0	0	0	0	O.K.
34 Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
36 Cable & Wire, Alloc.	\$57,201	H31	\$43,306	\$0	\$13,356	\$0	\$539	\$539	\$539	\$13,895	O.K.
38 Cable & Wire, Direct	0	V159	0	0	0	0	0	0	0	0	O.K.
39 Total C&WF Exp.	\$57,201		\$43,306	\$0	\$13,356	\$0	\$539	\$539	\$539	\$13,895	O.K.
41 TOTAL PLT. SPEC. OPER. EXP.	\$267,220		\$211,534	\$0	\$53,418	\$0	\$2,269	\$2,269	\$2,269	\$55,686	O.K.
43 TOTAL PLT. SPEC., ex SUPPORT	\$192,788		\$153,165	\$0	\$38,001	\$0	\$1,622	\$1,622	\$1,622	\$39,623	O.K.

SPLITROCK TELECOM COOPERATIVE, INC.

(A)	Intrastate										TOTAL INTRASTATE (I)	
	TOTAL COMPANY (B)	Message Telephone Service					Private Line					
		Source/ Allocator (C)	Interstate and Other (D)	InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)	InterLATA (G)	IntraLATA (H)	IntraLATA (I)		
58	NON-SPECIFIC OPER. EXP.:											
59	Oth. Plt. and Equip., Alloc.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
60	Oth. Plt. and Equip., Direct	0	0	0	0	0	0	0	0	0	0	O.K.
61												
62	Total Oth. Plt. & Equip.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
63												
64	Network Operations, Alloc.	\$147,687	\$115,814	\$0	\$30,590	\$0	\$0	\$1,284	\$0	\$1,284	\$0	O.K.
65	Network Operations, Direct	68,219	51,918	0	16,301	0	0	0	0	0	0	O.K.
66												
67	Total Network Oper. Exp.	\$215,906	\$167,732	\$0	\$46,891	\$0	\$0	\$1,284	\$0	\$1,284	\$0	O.K.
68												
69	Total Access Expenses	\$373,118	\$373,118	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70												
71	Depr., Support Assets	\$197,550	\$154,915	\$0	\$40,918	\$0	\$0	\$1,717	\$0	\$1,717	\$0	O.K.
72	Depr., COE Switching	320,463	266,468	0	53,995	0	0	0	0	0	0	O.K.
73	Depr., COE Operator	0	0	0	0	0	0	0	0	0	0	O.K.
74	Depr., COE Transmission	192,543	149,049	0	39,343	0	0	4,151	0	4,151	0	O.K.
75	Depr., IOT Equipment	0	0	0	0	0	0	0	0	0	0	O.K.
76	Depr., C&W Facilities	285,454	216,111	0	66,651	0	0	2,692	0	2,692	0	O.K.
77	Depr., PHFU	0	0	0	0	0	0	0	0	0	0	O.K.
78												
79	Total Depreciation Expense	\$996,010	\$786,542	\$0	\$200,908	\$0	\$0	\$8,560	\$0	\$8,560	\$0	O.K.
80												
81	Amort., Tangible Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
82	Amort., Intangible Assets	0	0	0	0	0	0	0	0	0	0	O.K.
83	Other Amortization	0	0	0	0	0	0	0	0	0	0	O.K.
84	Direct Assigned Amort.	0	0	0	0	0	0	0	0	0	0	O.K.
85												
86	Total Amortization Exp.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
87												
88	Total Depr. and Amort.	\$996,010	\$786,542	\$0	\$200,908	\$0	\$0	\$8,560	\$0	\$8,560	\$0	O.K.
89												
90	TOTAL NON-SPEC. OPER. EXP.	\$1,585,034	\$1,327,392	\$0	\$247,798	\$0	\$0	\$9,844	\$0	\$9,844	\$0	O.K.
91												

SPLITROCK TELECOM COOPERATIVE, INC.

										Intrastate										
										Message Telephone Service		Private Line								
***** FCC PART 36 *****										InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL						
Operating Expenses and Taxes										(E)	(F)	(G)	(H)	INTRASTATE						
										(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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
108	Marketing, Direct	0	V192	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	O.K.	
109																				
110	Total Marketing Expense	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
111																				
112	Operator Service, Alloc.	\$0	G24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
113	Operator Service, Direct	0	V194	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	O.K.	
114																				
115	Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
116																				
117	Classified Directory	\$0	V195	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
118	Alphabetical Directory	10,932	G19	10,079	0	853	0	0	0	0	0	0	0	0	0	0	0	853	O.K.	
119	Foreign Directory	0	G46	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	O.K.	
120																				
121	Total Directory	\$10,932		\$10,079	\$0	\$853	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$853	O.K.	
122																				
123	Bus. Ofc., EU Presubscription	\$8,898	G36	\$3,558	\$0	\$5,340	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,340	O.K.	
124	Bus. Ofc., EU MTS & WATS	4,957	G37	3,354	0	1,603	0	0	0	0	0	0	0	0	0	0	0	1,603	O.K.	
125	Bus. Ofc., EU Access, P/L & all Other	93,847	G38	93,847	0	0	0	0	0	0	0	0	0	0	0	0	0	0	O.K.	
126	Bus. Ofc., IXC Special Access	0	G39	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	O.K.	
127	Bus. Ofc., IXC Switched Access	0	G40	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	O.K.	
128	Bus. Ofc., IXC B & C Services	0	G41	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	O.K.	
129	Coin Collect & Admin.	223	G42	0	0	223	0	0	0	0	0	0	0	0	0	0	223	0	O.K.	
130																				
131	Total Business Office	\$107,925		\$100,759	\$0	\$7,166	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,166	O.K.	
132																				
133	Cust. Svc., Direct	\$0	V205	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
134	Cust. Serv., Msg. Process	9,124	G43	4,784	0	4,340	0	0	0	0	0	0	0	0	0	0	0	4,340	O.K.	
135	Cust. Serv., Other B&C	16,277	G44	12,995	0	3,282	0	0	0	0	0	0	0	0	0	0	0	3,282	O.K.	
136	Cust. Serv., CABS	2,893	G45	1,447	0	1,447	0	0	0	0	0	0	0	0	0	0	0	1,447	O.K.	
137	Cust. Serv., EU Common Line	857	V209	857	0	0	0	0	0	0	0	0	0	0	0	0	0	0	O.K.	
138																				
139	Total Customer Service	\$29,151		\$20,082	\$0	\$9,069	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,069	O.K.	
140																				
141	Total Bus. Ofc., Cust. Serv.	\$137,076		\$120,841	\$0	\$16,235	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,235	O.K.	
142																				

SPLITROCK TELECOM COOPERATIVE, INC.

		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.	\$143,974	H48	\$126,922	\$0	\$17,052	\$0	\$0	\$17,052	O.K.
157	Other Cust. Serv., Direct	396	V211	396	0	0	0	0	0	O.K.
158										
159	Total Other Cust. Serv.	\$144,370		\$127,318	\$0	\$17,052	\$0	\$0	\$17,052	O.K.
160										
161	TOTAL CUSTOMER OPER. EXP.	\$292,378		\$258,238	\$0	\$34,140	\$0	\$0	\$34,140	O.K.
162										
163										
164	"BIG-THREE" EXPENSES:									
165										
166	Total Plt. Spec., ex Support	\$192,788	44	\$153,165	\$0	\$38,001	\$0	\$1,622	\$39,623	O.K.
167	Total Network Oper. Exp.	215,906	68	167,732	0	46,891	0	1,284	48,174	O.K.
168	Total Customer Operations	292,378	161	258,238	0	34,140	0	0	34,140	O.K.
169										
170	TOTAL "BIG THREE" EXPENSES	\$701,072		\$579,134	\$0	\$119,032	\$0	\$2,905	\$121,938	O.K.
171										
172										
173	CORPORATE OPERATIONS EXPENSE:									
174										
175	Exec. and Planning, Alloc.	\$213,188	H50	\$176,108	\$0	\$36,196	\$0	\$884	\$37,080	O.K.
176	Exec. and Planning, Direct	0	V213	0	0	0	0	0	0	O.K.
177										
178	Total Exec. and Planning	\$213,188		\$176,108	\$0	\$36,196	\$0	\$884	\$37,080	O.K.
179										
180	Admin. & General, Allocable	\$452,035	H50	\$373,413	\$0	\$76,749	\$0	\$1,873	\$78,622	O.K.
181	Admin. & General, Direct	40,129	V231	7,870	0	32,259	0	0	32,259	O.K.
182										
183	Total Admin. and Gen.	\$492,164		\$381,283	\$0	\$109,008	\$0	\$1,873	\$110,881	O.K.
184										
185	TOTAL CORPORATE OPERATIONS	\$705,352		\$557,391	\$0	\$145,204	\$0	\$2,757	\$147,961	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	2,060	V233	1,310	0	750	0	0	750	O.K.
192										
193	Total Non-income Taxes	\$2,060		\$1,310	\$0	\$750	\$0	\$0	\$750	O.K.
194										
195										
196	TOTAL OPER. EXP. AND TAXES	\$2,852,044		\$2,355,864	\$0	\$481,311	\$0	\$14,869	\$496,180	O.K.

SPLITROCK TELECOM COOPERATIVE, INC.

***** FCC PART 69 *****
IntraLATA Revenue
Requirement Summary

Part 36
IntraLATA
Total

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
13 Net Investment								
14 Rate of Return	K52	\$800,974	\$248,145	\$0	\$305,079	\$0	\$79,898	O.K.
15	B19	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	O.K.
16 Return on Rate Base		\$80,097	\$24,814	\$0	\$30,508	\$0	\$7,990	O.K.
17 AFUDC	N37	0	0	0	0	0	0	O.K.
19 ITC Amortization	N37	0	0	0	0	0	0	O.K.
20 Other Return Adjustments	Direct	0	0	0	0	0	0	O.K.
21								
22 Net Return		\$80,097	\$24,814	\$0	\$30,508	\$0	\$7,990	O.K.
23								
24 Interest Expense	N67	10,194	1,764	0	2,169	0	568	O.K.
25 Capitalized Payroll Taxes	N37	0	0	0	0	0	0	O.K.
26 Depreciation Adjustment	N37	0	0	0	0	0	0	O.K.
27 Other Income Adjustments	Direct	0	0	0	0	0	0	O.K.
28								
29 After Tax Income		\$74,404	\$23,051	\$0	\$28,399	\$0	\$7,422	O.K.
30								
31 State Income Taxes	29	\$0	0	0	0	0	0	O.K.
32 Federal Income Taxes	29	0	0	0	0	0	0	O.K.
33 Operating Expenses and Taxes	O195	496,180	115,455	3,612	129,342	33,879	18,450	O.K.
34 Uncollectibles	Direct	19,228	4,643	0	6,433	0	0	O.K.
35 Other Revenue Adjustments	Direct	0	0	0	0	0	0	O.K.
36								
37 Basis for Gross Receipts Tax		639,590	140,269	3,612	159,850	33,879	26,499	O.K.
38								
39								
40 Gross Receipts Tax	37	34,675	7,605	196	8,666	1,837	1,433	O.K.
41								
42								
43 TOTAL REVENUE REQUIREMENT		\$693,493	\$152,517	\$3,808	\$174,949	\$35,716	\$27,872	O.K.
44								

SPLITROCK TELECOM COOPERATIVE, INC.

***** 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	\$520,860	L25	\$109,952	\$197,646	\$0	\$171,902	\$0	\$41,359	O.K.	
14										
15 Central Office Equipment	\$1,069,168	L70	\$255,442	\$459,171	\$0	\$309,577	\$0	\$44,977	O.K.	
16 Info. Term./Orig. Equipment	0	L78	0	0	0	0	0	0	O.K.	
17 Cable and Wire Facilities	1,316,533	L117	1,175,637	0	0	89,787	0	51,109	O.K.	
18										
19 Total COE, IOT, C&WF	\$2,385,701		\$1,431,079	\$459,171	\$0	\$399,364	\$0	\$96,086	O.K.	
20										
21 Total Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
22										
23 Total Tele. Plt. ex Intang.	\$2,906,561		\$1,541,032	\$656,817	\$0	\$571,267	\$0	\$137,446	O.K.	
24 Total Intangible Assets	0	L144	0	0	0	0	0	0	O.K.	
25										
26 Total Plant In Service	\$2,906,561		\$1,541,032	\$656,817	\$0	\$571,267	\$0	\$137,446	O.K.	
27 Total Plt. Held Future Use	0	L147	0	0	0	0	0	0	O.K.	
28 Total ST PUC	0	L163	0	0	0	0	0	0	O.K.	
29 Total LT PUC	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	\$2,906,561		\$1,541,032	\$656,817	\$0	\$571,267	\$0	\$137,446	O.K.	
33										
34 less:										
35 Accum. Depr., Plt. in Serv.	1,503,038	M23	756,267	415,581	0	272,196	0	58,993	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	0	M47	0	0	0	0	0	0	O.K.	
41										
42 plus:										
43 Other Assets	0	Direct	0	0	0	0	0	0	O.K.	
44										
45 NET TELEPHONE PLANT	\$1,403,523		\$784,765	\$241,236	\$0	\$299,070	\$0	\$78,452	O.K.	
46 plus:										
47 Class B RTB Stock	0	L171	0	0	0	0	0	0	O.K.	
48 Materials and Supplies	18,402	L173	9,756	4,158	0	3,617	0	870	O.K.	
49 Cash Working Capital	12,171	L175	6,453	2,750	0	2,392	0	576	O.K.	
50 Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.	
51										
52 NET INVESTMENT	\$1,434,096		\$800,974	\$248,145	\$0	\$305,079	\$0	\$79,898	O.K.	
53										

SPLITROCK TELECOM COOPERATIVE, INC.

***** FCC PART 69 ***** IntraLATA Investment Detail	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 LAND AND SUPPORT ASSETS:									
14									
15 Land Assets, Message	\$0	N28	0	0	0	0	0	0	O.K.
16 Land Assets, Private Line	0	N28	0	0	0	0	0	0	O.K.
17									
18 Total Land Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19									
20 Support Assets, Message	\$499,882	N28	\$105,524	\$189,685	\$0	\$164,979	\$0	\$39,694	O.K.
21 Support Assets, Private Line	20,978	N28	4,428	7,960	0	6,924	0	1,666	O.K.
22									
23 Total Support Assets	\$520,860		\$109,952	\$197,646	\$0	\$171,902	\$0	\$41,359	O.K.
24									
25 Total Land and Supp. Assets	\$520,860		\$109,952	\$197,646	\$0	\$171,902	\$0	\$41,359	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	\$138,692	(G)	\$0	\$0	\$0	\$138,692	\$0	\$0	O.K.
35 Tandem Assigned	0	Direct	0	0	0	0	0	0	O.K.
36									
37 Total Tandem Switching	\$138,692		\$0	\$0	\$0	\$138,692	\$0	\$0	O.K.
38									
39 Local Switching	\$459,171	(E)	\$0	\$459,171	\$0	\$0	\$0	\$0	O.K.
40 Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41									
42 Total Local Switching	\$459,171		\$0	\$459,171	\$0	\$0	\$0	\$0	O.K.
43									
44 Total Switching	\$597,863		\$0	\$459,171	\$0	\$138,692	\$0	\$0	O.K.

SPLITROCK TELECOM COOPERATIVE, INC.

***** 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	255,442	(D)	255,442	0	0	0	0	0	O.K.
60 COE Exch. Line - PL etc.	6,967	(I)	0	0	0	0	0	6,967	O.K.
61 COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	O.K.
62 COE Interexchange, Message	170,886	(G)	0	0	0	170,886	0	0	O.K.
63 COE Interexchange, PL	0	(I)	0	0	0	0	0	0	O.K.
64 COE Interexchange, Assigned	38,010	(G)	0	0	0	0	0	38,010	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	\$471,305		\$255,442	\$0	\$0	\$170,886	\$0	\$44,977	O.K.
69									
70 Total Central Office Equip.	\$1,069,168		\$255,442	\$459,171	\$0	\$309,577	\$0	\$44,977	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	\$32,067	(I)	\$0	\$0	\$0	\$0	\$0	\$32,067	O.K.
83 Exchange Message	1,175,637	(D)	1,175,637	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	\$1,207,704		\$1,175,637	\$0	\$0	\$0	\$0	\$32,067	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	\$89,787	(G)	\$0	\$0	\$0	\$89,787	\$0	\$0	O.K.
94 Interexchange PL, WATS	0	(I)	0	0	0	0	0	0	O.K.
95 Interexchange Assigned	19,042	(G)	0	0	0	0	0	19,042	O.K.
96									
97 Total Interexchange C&WF	\$108,829		\$0	\$0	\$0	\$89,787	\$0	\$19,042	O.K.

SPLITROCK TELECOM COOPERATIVE, INC.

***** FCC PART 69 *****		Part 36									
IntraLATA Investment Detail		IntraLATA 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	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	\$0	
112	0	(I)	0	0	0	0	0	0	O.K.	0	
113	0	Direct	0	0	0	0	0	0	O.K.	0	
114											
115	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	\$0	
116											
117	\$1,316,533		\$1,175,637	\$0	\$0	\$89,787	\$0	\$51,109	O.K.	\$0	
118											
119											
120											
121	\$0	N28	0	0	0	0	0	0	O.K.	0	
122											
123	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	\$0	
124	0	34	0	0	0	0	0	0	O.K.	0	
125	0	39	0	0	0	0	0	0	O.K.	0	
126	0	68	0	0	0	0	0	0	O.K.	0	
127											
128	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	\$0	
129											
130	\$0	78	0	0	0	0	0	0	O.K.	0	
131											
132	\$0	117	0	0	0	0	0	0	O.K.	0	
133											
134	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	\$0	
135											
136	\$0	N37	0	0	0	0	0	0	O.K.	0	
137	0	Direct	0	0	0	0	0	0	O.K.	0	
138											
139	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	\$0	
140											
141	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	\$0	
142											
143											
144	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	\$0	
145											
146	\$0	N46	0	0	0	0	0	0	O.K.	0	
147											

SPLITROCK TELECOM COOPERATIVE, INC.

***** 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	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
164 Long-term	0	N46	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	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	\$18,402	N37	\$9,756	\$4,158	\$0	\$3,617	\$0	\$870	O.K.
174									
175 CASH WORKING CAPITAL	\$12,171	N37	\$6,453	\$2,750	\$0	\$2,392	\$0	\$576	O.K.
176									
177 EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

SPLITROCK TELECOM COOPERATIVE, INC.

***** FCC PART 69 ***** IntraLATA Reserves and Deferrals	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 ACCUM. DEPRECIATION, TPIS:									
14									
15 Support Assets	\$242,679	N28	\$51,229	\$92,087	\$0	\$80,093	\$0	\$19,270	O.K.
16 COE Switching	421,205	L44	0	323,494	0	97,711	0	0	O.K.
17 COE Operator	0	L32	0	0	0	0	0	0	O.K.
18 COE Transmission	126,241	L68	68,421	0	0	45,772	0	12,047	O.K.
19 IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
20 Cable and Wire Facilities	712,913	L117	636,617	0	0	48,620	0	27,676	O.K.
21 Other Plant	0	N37	0	0	0	0	0	0	O.K.
22									
23 Total Accum. Depr., TPIS	\$1,503,038		\$756,267	\$415,581	\$0	\$272,196	\$0	\$58,993	O.K.
24									
25 ACCUM. AMORTIZATION:									
26									
27 Accum. Depreciation, PHFU	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28 Accum. Amort., Tangible Inv.	0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
29 Accum. Amort., Intang. Inv.	0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30 Accum. Amort., Other	0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31									
32 Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33									
34 Total Accum. Depr./Amort.	\$1,503,038		\$756,267	\$415,581	\$0	\$272,196	\$0	\$58,993	O.K.
35									
36									
37 ACCUM. DEF. INC. TAXES, NET:									
38									
39 Support Assets	\$0	N28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40 COE Switching	0	L44	0	0	0	0	0	0	O.K.
41 COE Operator	0	L32	0	0	0	0	0	0	O.K.
42 COE Transmission	0	L68	0	0	0	0	0	0	O.K.
43 IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
44 Cable and Wire Fac.	0	L117	0	0	0	0	0	0	O.K.
45 Unclassified	0	N37	0	0	0	0	0	0	O.K.
46									
47 Total Accum. Def. Inc. Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

SPLITROCK TELECOM COOPERATIVE, INC.

***** 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	\$1,069,168	L70	\$255,442	\$459,171	\$0	\$309,577	\$0	\$44,977	O.K.
14	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
15	C&W Facilities	1,316,533	L117	1,175,637	0	0	89,787	0	51,109	O.K.
16										
17	Total	\$2,385,701		\$1,431,079	\$459,171	\$0	\$399,364	\$0	\$96,086	O.K.
18	Factor	1.000000		0.599857	0.192468	0.000000	0.167399	0.000000	0.040276	O.K.
19										
20	Sum: Sw., Trans., Other	\$954,622	17	\$0	\$459,171	\$0	\$399,364	\$0	\$96,086	O.K.
21	Factor	1.000000		0.000000	0.480998	0.000000	0.418348	0.000000	0.100654	O.K.
22										
23	Central Office Equipment	\$1,069,168	L70	\$255,442	\$459,171	\$0	\$309,577	\$0	\$44,977	O.K.
24	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
25	C&WF, Excl. Exch. Message	140,895	L117-83	0	0	0	89,787	0	51,109	O.K.
26										
27	Total	\$1,210,064		\$255,442	\$459,171	\$0	\$399,364	\$0	\$96,086	O.K.
28	Factor	1.000000		0.211098	0.379461	0.000000	0.330036	0.000000	0.079406	O.K.
29										
30	General Support Facilities	\$520,860	L25	\$109,952	\$197,646	\$0	\$171,902	\$0	\$41,359	O.K.
31	Central Office Equipment	1,069,168	13	255,442	459,171	0	309,577	0	44,977	O.K.
32	Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.
33	C&W Facilities	1,316,533	15	1,175,637	0	0	89,787	0	51,109	O.K.
34	Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.
35										
36	Total	\$2,906,561		\$1,541,032	\$656,817	\$0	\$571,267	\$0	\$137,446	O.K.
37	Factor	1.000000		0.530191	0.225977	0.000000	0.196544	0.000000	0.047288	O.K.
38										
39	Sum: Com. Ln., Sw., Trans.	\$2,769,115	36	\$1,541,032	\$656,817	\$0	\$571,267	\$0	\$0	O.K.
40	Factor	1.000000		0.556507	0.237194	0.000000	0.206299	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	\$2,906,561	K26	\$1,541,032	\$656,817	\$0	\$571,267	\$0	\$137,446	O.K.
46	Factor	1.000000		0.530191	0.225977	0.000000	0.196544	0.000000	0.047288	O.K.

SPLITROCK TELECOM COOPERATIVE, INC.

***** 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	\$138,001	O171	\$47,449	\$27,201	\$1,705	\$38,746	\$18,428	\$4,472		O.K.
64 Factor	1.000000		0.343831	0.197106	0.012356	0.280767	0.133537	0.032407		(0)
65										
66 Net Investment	\$1,434,096	J13	\$800,974	\$248,145	\$0	\$305,079	\$0	\$79,898		O.K.
67 Factor	1.000000		0.558522	0.173032	0.000000	0.212733	0.000000	0.055713		O.K.

SPLITROCK TELECOM COOPERATIVE, INC.

		Part 36							
		IntraLATA							
Operating Expenses and Taxes		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
(A)		Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
13	PLANT SPEC. OPER. EXPENSE:								
14	Network Support, Alloc.	\$0	N37	\$0	\$0	\$0	\$0	\$0	O.K.
16	Network Support, Direct	0	Direct	0	0	0	0	0	O.K.
17	Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	O.K.
19	General Support, Alloc.	\$16,064	N30	\$3,391	\$6,096	\$0	\$5,302	\$0	O.K.
21	General Support, Direct	0	Direct	0	0	0	0	0	O.K.
22	Total General Support Exp.	\$16,064		\$3,391	\$6,096	\$0	\$5,302	\$0	O.K.
24	Central Office Eq., Alloc.	\$25,727	N31	\$6,147	\$11,049	\$0	\$7,449	\$0	O.K.
26	Central Office Eq., Direct	0	Direct	0	0	0	0	0	O.K.
27	Total COE Exp.	\$25,727		\$6,147	\$11,049	\$0	\$7,449	\$0	O.K.
29	Cust. Premises Equip.	\$0	L76	\$0	\$0	\$0	\$0	\$0	O.K.
31	Other IOT	0	N43	0	0	0	0	0	O.K.
32	IOT Direct	0	Direct	0	0	0	0	0	O.K.
33	Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	O.K.
35	Cable & Wire, Alloc.	\$13,895	N33	\$12,408	\$0	\$0	\$948	\$0	O.K.
37	Cable & Wire, Direct	0	Direct	0	0	0	0	0	O.K.
38	Total C&WF Exp.	\$13,895		\$12,408	\$0	\$0	\$948	\$0	O.K.
40	TOTAL PLT. SPEC. OPER. EXP.	\$55,686		\$21,946	\$17,144	\$0	\$13,699	\$0	O.K.
42	TOTAL PLT. SPEC., ex-SUPPORT	\$39,623		\$18,555	\$11,049	\$0	\$8,397	\$0	O.K.

SPLITROCK TELECOM COOPERATIVE, INC.

		Part 36								
		IntraLATA								
Operating Expenses and Taxes		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
(A)		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	N18	\$0	\$0	\$0	\$0	\$0	O.K.	
59	Oth. Plt. and Equip., Direct	0	Direct	0	0	0	0	(0)	O.K.	
60										
61	Total Oth. Plt. & Equip.	\$0		\$0	\$0	\$0	\$0	(\$0)	O.K.	
62										
63	Network Operations, Alloc.	\$31,873	N18	\$19,120	\$6,135	\$0	\$5,336	\$0	\$1,284	
64	Network Operations, Direct	16,301	Direct	0	0	0	16,301	(0)	0	
65										
66	Total Network Oper. Exp.	\$48,174		\$19,120	\$6,135	\$0	\$21,637	(\$0)	\$1,284	
67										
68	Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	
69										
70	Depr., Support Assets	\$42,635	L23	\$9,000	\$16,178	\$0	\$14,071	\$0	\$3,385	
71	Depr., COE Switching	53,995	L44	0	41,470	0	12,526	0	0	
72	Depr., COE Operator	0	L32	0	0	0	0	0	0	
73	Depr., COE Transmission	43,494	L68	23,573	0	0	15,770	0	4,151	
74	Depr., IOT Equipment	0	L78	0	0	0	0	0	0	
75	Depr., C&W Facilities	69,343	L117	61,922	0	0	4,729	0	2,692	
76	Depr., PHFU	0	L147	0	0	0	0	0	0	
77										
78	Total Depreciation Expense	\$209,468		\$94,496	\$57,648	\$0	\$47,096	\$0	\$10,228	
79										
80	Amort., Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	
81	Amort., Intangible Assets	0	L144	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.	\$209,468		\$94,496	\$57,648	\$0	\$47,096	\$0	\$10,228	
88										
89	TOTAL NON-SPEC. OPER. EXP.	\$257,642		\$113,615	\$63,782	\$0	\$68,733	(\$1)	\$11,512	
90										

SPLITROCK TELECOM COOPERATIVE, INC.

***** 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	853	(F)	0	0	853	0	0	0	O.K.
118 Foreign Directory	0	Direct	0	0	0	0	(0)	0	O.K.
119									
120 Total Directory	\$853		\$0	\$0	\$853	\$0	(\$0)	\$0	O.K.
121									
122 Bus. Ofc., EU Presubscription	5,340	N40	\$2,972	\$1,267	\$0	\$1,102	\$0	\$0	O.K.
123 Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
124 Bus. Ofc., EU Access PL & All Other	0	(H)	0	0	0	0	0	0	O.K.
125 Bus. Ofc., EU Message	1,603	(H)	0	0	0	0	1,603	0	O.K.
126 Bus. Ofc., EU Reserved	0	(I)	0	0	0	0	0	0	O.K.
127 Bus. Ofc., IX Special Access	0	(I)	0	0	0	0	0	0	O.K.
128 Bus. Ofc., IX Switched Access	0	N40	0	0	0	0	0	0	O.K.
129 Bus. Ofc., IX Billing and Collection	0	(H)	0	0	0	0	0	0	O.K.
130 Bus. Ofc., Coin Collection & Administr.	223	(D)	223	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	\$7,166		\$3,195	\$1,267	\$0	\$1,102	\$1,603	\$0	O.K.
134									
135 Cust. Serv., Msg. Process	\$4,340	(H)	0	0	0	0	4,340	0	O.K.
136 Cust. Serv., Other B&C	3,282	(H)	0	0	0	0	3,282	0	O.K.
137 Cust. Serv., CABS	1,447	N21	0	696	0	605	0	146	O.K.
138 Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139									
140 Total Customer Service	\$9,069		\$0	\$696	\$0	\$605	\$7,623	\$146	O.K.
141									
142 Total BO, CS, OS, Dir.	\$17,088		\$3,195	\$1,963	\$853	\$1,707	\$9,225	\$146	O.K.

SPLITROCK TELECOM COOPERATIVE, INC.

***** 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.	\$17,052	142	\$3,188	\$1,959	\$852	\$1,703	\$9,205	\$145	O.K.
159 Other Cust. Serv., Direct	0	Direct	0	0	0	0	(0)	0	O.K.
160									
161 Total Other Cust. Serv.	\$17,052		\$3,188	\$1,959	\$852	\$1,703	\$9,205	\$145	O.K.
162									
163 TOTAL CUSTOMER OPER. EXP.	\$34,140		\$6,383	\$3,921	\$1,705	\$3,411	\$18,429	\$291	O.K.
164									
165 "BIG-THREE" EXPENSES:									
166									
167 Total Plt. Specific Exp.	\$55,686	41	\$21,946	\$17,144	\$0	\$13,699	\$0	\$2,897	O.K.
168 Total Plt Non-specific Exp.	48,174	62 + 67 +69	19,120	6,135	0	21,637	(1)	1,284	O.K.
169 Total Customer Operations	34,140	163	6,383	3,921	1,705	3,411	18,429	291	O.K.
170									
171 TOTAL "BIG THREE" EXPENSES	\$138,001		\$47,449	\$27,201	\$1,705	\$38,746	\$18,428	\$4,472	O.K.
172									
173 CORPORATE OPERATIONS EXPENSE:									
174									
175 Exec. and Planning, Alloc.	\$37,080	N64	\$12,749	\$7,309	\$458	\$10,411	\$4,952	\$1,202	O.K.
176 Exec. and Planning, Direct	0	Direct	0	0	(0)	0	0	0	O.K.
177									
178 Total Exec. and Planning	\$37,080		\$12,749	\$7,309	\$458	\$10,411	\$4,952	\$1,202	O.K.
179									
180 Admin. & General, Allocable	\$78,622	N64	\$27,033	\$15,497	\$971	\$22,075	\$10,499	\$2,548	O.K.
181 Admin. & General, Direct	32,259	Direct	13,298	7,623	478	10,860	0	0	O.K.
182									
183 Total Admin. and Gen.	\$110,881		\$40,331	\$23,120	\$1,449	\$32,935	\$10,499	\$2,548	O.K.
184									
185 TOTAL CORPORATE OPERATIONS	\$147,961		\$53,080	\$30,429	\$1,907	\$43,345	\$15,451	\$3,750	O.K.
186									
187 NON-INCOME TAXES:									
188									
189 Non-income Taxes, Allocable	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
190 Non-income Taxes, Direct	750	Direct	417	178	0	155	0	0	O.K.
191									O.K.
192									
193 Total Non-income Taxes	\$750		\$417	\$178	\$0	\$155	\$0	\$0	O.K.
194									
195 TOTAL OPER. EXP. AND TAXES	\$496,180		\$195,441	\$115,455	\$3,612	\$129,342	\$33,879	\$18,450	O.K.

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME SPLITROCK TELECOM COOPERATIVE, INC.
 PERIOD ADDRESSED ENDING DECEMBER 31, 2001
 RUN DATE AND TIME 13-Nov-2002 09:36:08 AM

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

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE
				Message Telephone Service		Private Line		
				InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
PLANT INVESTMENT DETAIL:								
21 Land, Allocable	0	---	---	---	---	---	---	---
22 Land, Direct	0	---	0	0	0	0	0	0
23 Motor Vehicles	0	---	---	---	---	---	---	---
24 Aircraft	0	---	---	---	---	---	---	---
25 Special Purpose Vehicles	0	---	---	---	---	---	---	---
26 Garage Work Equipment	0	---	---	---	---	---	---	---
27 Other Work Equipment	2,413,434	---	---	---	---	---	---	---
28 Buildings, Allocable	0	---	---	---	---	---	---	---
29 Buildings, Direct	0	---	0	0	0	0	0	0
30 Furniture	0	---	---	---	---	---	---	---
31 Office Equipment	0	---	---	---	---	---	---	---
32 General Purpose Computers	0	---	---	---	---	---	---	---
33 CAT 1 Oper. Sys., TSPS	0	---	---	---	---	---	---	---
34 CAT 1 Oper. Sys., Other TSPS	0	---	---	---	---	---	---	---
35 CAT 1 Oper. Sys., Aux. Pos.	0	---	---	---	---	---	---	---
36 CAT 1 Oper. Sys., Other	0	---	0	0	0	0	0	0
37 CAT 2 Tandem Sw. Allocable	607,663	---	---	---	---	---	---	---
38 CAT 2 Tandem Sw. Direct	0	---	0	0	0	0	0	0
39 CAT 3 Local Sw. Allocable	2,940,654	---	---	---	---	---	---	---
40 CAT 3 Local Sw. Direct	0	---	0	0	0	0	0	0
41 CAT 4.12 Exchange Trunk	214,784	---	---	---	---	---	---	---
42 CAT 4.12 Exch. Tr. Direct	0	---	0	0	0	0	0	0
43 CAT 4.13 Exch. Ln. Msg., PL & WATS	1,050,014	---	---	---	---	---	---	---
44 Reserved	0	---	---	---	---	---	---	---
45 CAT 4.13 Direct	0	---	0	0	0	0	0	0
46 CAT 4.23 Message, PL & WATS	706,501	---	---	---	---	---	---	---
47 Reserved	0	---	---	---	---	---	---	---
48 CAT 4.23 Direct	115,105	---	77,095	0	0	0	38,010	38,010
49 CAT 4.3 H/R Message	0	---	---	---	---	---	---	---
50 CAT 4.3 WATS	0	---	0	0	0	0	0	0
51 CAT 4.3 Direct	0	---	0	0	0	0	0	0
52 CAT 1 Other IOT Equipment	0	---	---	---	---	---	---	---
53 CAT 1 Coinless Pay Phones	0	---	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

SPLITROCK TELECOM COOPERATIVE, INC.
ENDING DECEMBER 31, 2001

***** FCC PART 36 *****		TOTAL COMPANY	Source/ Allocator	Intrastate					TOTAL INTRASTATE
				Interstate and Other	Message Telephone Service		Private Line		
					InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
70 CAT 2 CP Equipment	0	---	0	0	0	0	0	0	
71 Reserved	0	---	---	---	---	---	---	---	
72 Reserved	0	---	---	---	---	---	---	---	
73 CAT 1.3 Joint Msg., Cat. 1.1 & 1.2 PL	4,832,549	---	---	---	---	---	---	---	
74 Other CAT 1 C&WF	0	---	0	0	0	0	0	0	
75 CAT 2 C&WF	150,954	---	---	---	---	---	---	---	
76 CAT 2 C&WF, Wideband	0	---	0	0	0	0	0	0	
77 CAT 3 Joint Message & PL/WATS	380,278	---	---	---	---	---	---	---	
78 Reserved	0	---	---	---	---	---	---	---	
79 CAT 3 Direct	55,773	---	36,731	0	0	0	19,042	19,042	
80 CAT 4 Message	0	---	---	---	---	---	---	---	
81 CAT 4 WATS	0	---	0	0	0	0	0	0	
82 CAT 4 Direct	0	---	0	0	0	0	0	0	
83 Allocable Support Leases	0	---	---	---	---	---	---	---	
84 Direct Support Leases	0	---	0	0	0	0	0	0	
85 COE Operator	0	---	---	---	---	---	---	---	
86 COE Tandem Switch	0	---	---	---	---	---	---	---	
87 COE Local Switch	0	---	---	---	---	---	---	---	
88 COE Transmission	0	---	---	---	---	---	---	---	
89 COE Direct	0	---	0	0	0	0	0	0	
90 IOT Leases	0	---	0	0	0	0	0	0	
91 C&WF Leases	0	---	0	0	0	0	0	0	
92 Leasehold Imp. Land etc.	0	---	---	---	---	---	---	---	
93 Leasehold Imp. COE Switching	0	---	---	---	---	---	---	---	
94 Leasehold Imp. COE Operator	0	---	---	---	---	---	---	---	
95 Leasehold Imp. COE Trans.	0	---	---	---	---	---	---	---	
96 Leasehold Imp. IOT	0	---	0	0	0	0	0	0	
97 Leasehold Imp. C&WF	0	---	0	0	0	0	0	0	
98 Leasehold Imp. Other	0	---	0	0	0	0	0	0	
99 Allocable Acct. No. 2690	0	---	---	---	---	---	---	---	
100 Direct Acct. No. 2690	0	---	0	0	0	0	0	0	
101 Materials and Supplies	75,751	---	---	---	---	---	---	---	
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
 SPLITROCK TELECOM COOPERATIVE, INC.
 ENDING DECEMBER 31, 2001

	***** FCC PART 36 *****	TOTAL COMPANY	Message Telephone Service				Private Line			TOTAL INTRASTATE
			InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	IntraLATA	
	(A)	(B)	(D)	(E)	(F)	(G)	(H)	(I)		
123	TPUC -- Short Term, Alloc.	0	---	---	---	---	---	---	---	
124	TPUC -- Short Term, Direct	0	---	0	0	---	0	---	0	
125	TPUC -- Long Term, Alloc.	0	---	---	---	---	---	---	---	
126	TPUC -- Long Term, Direct	0	---	0	0	---	0	---	0	
127										
128	RESERVES AND DEFERRALS:									
129	Acc. Depr. Support Assets	1,124,466	---	---	---	---	---	---	---	
130	Acc. Depr. COE Switching	2,499,852	---	---	---	---	---	---	---	
131	Acc. Depr. COE Operator	0	---	---	---	---	---	---	---	
132	Acc. Depr. COE Transmission	558,851	---	---	---	---	---	---	---	
133	Acc. Depr. IOT Equipment	0	---	---	---	---	---	---	---	
134	Acc. Depr. Cable and Wire Facilities	2,934,731	---	---	---	---	---	---	---	
135	Acc. Depr. Other Plant	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	
139	Acc. Def. IT Support Assets	0	---	---	---	---	---	---	---	
140	Acc. Def. IT COE Switching	0	---	---	---	---	---	---	---	
141	Acc. Def. IT COE Operator	0	---	---	---	---	---	---	---	
142	Acc. Def. IT COE Trans.	0	---	---	---	---	---	---	---	
143	Acc. Def. IT IOT Equipment	0	---	---	---	---	---	---	---	
144	Acc. Def. IT C&WF	0	---	---	---	---	---	---	---	
145	Acc. Def. IT Unclassified	0	---	0	0	---	0	---	0	
146										
147	OPERATING EXPENSES AND TAXES:									
148	Network Support, Alloc.	0	---	---	---	---	---	---	---	
149	Network Support, Direct	0	---	0	0	---	0	---	0	
150	General Support, Alloc.	74,432	---	---	---	---	---	---	---	
151	General Support, Direct	0	---	0	0	---	0	---	0	
152	Central Office Eq., Alloc.	135,587	---	---	---	---	---	---	---	
153	Central Office Eq., Direct	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	
158	Cable & Wire, Alloc.	57,201	---	---	---	---	---	---	---	
159	Cable & Wire, Direct	0	---	0	0	---	0	---	0	

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL
 SPLITROCK TELECOM COOPERATIVE, INC.
 ENDING DECEMBER 31, 2001

	TOTAL COMPANY	Intrastate				Private Line				TOTAL INTRASTATE
		(A)	Message Telephone Service		Private Line		(H)	(I)		
			Interstate and Other (D)	InterLATA (E)	IntraLATA (F)	InterLATA (G)			IntraLATA (H)	
176 Oth. Ptl. and Equip., Alloc.	0	0	0	0	0	0	0	0	0	0
177 Oth. Ptl. and Equip., Direct	0	0	0	0	0	0	0	0	0	0
178 Network Operations, Alloc.	147,687	0	0	0	0	0	0	0	0	0
179 Network Operations, Direct	68,219	51,918	0	0	16,301	0	0	0	0	16,301
180 Total Access Expense	373,118	373,118	0	0	0	0	0	0	0	0
181 Depr., Support Assets	197,550									
182 Depr., COE Switching	320,463									
183 Depr., COE Operator	0									
184 Depr., COE Transmission	192,543									
185 Depr., IOT Equipment	0									
186 Depr., C&W Facilities	285,454									
187 Amort., Tangible Assets	0									
188 Amort., Intangible Assets	0									
189 Other Amortization	0									
190 Direct Assigned Amort.	0									
191 Marketing, Allocable	0									
192 Marketing, Direct	0									
193 Operator Service, Alloc.	0									
194 Operator Service, Direct	0									
195 Classified Directory	0									
196 Alphabetical Directory	10,932									
197 Foreign Directory	0									
198 Bus. Ofc., EU Presubscription	8,898									
199 Bus. Ofc., EU MTS & WATS	4,957									
200 Bus. Ofc., EU Access, P/L & all Other	93,847									
201 Bus. Ofc., IXC Special Access	0									
202 Bus. Ofc., IXC Switched Access	0									
203 Bus. Ofc., IXC B & C Services	0									
204 Coin Collect & Admin.	223									
205 Cust. Svc., Direct	0									
206 Cust. Serv., Msg. Process	9,124									
207 Cust. Serv., Other B&C	16,277									
208 Cust. Serv., CABS	2,893									
209 Cust. Serv., EU Common Line	857	857								
210 Other Cust. Serv., Alloc.	143,974									
211 Other Cust. Serv., Direct	396	396								
212 Exec. and Planning, Alloc.	213,188									
213 Exec. and Planning, Direct	0									

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

SPLITROCK TELECOM COOPERATIVE, INC.
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	452,035	---	---	---	---	---	---	---	
231	Admin. & General, Direct	40,129	---	7,870	0	32,259	0	0	32,259	
232	Non-income Taxes, Allocable	0	---	---	---	---	---	---	---	
233	Non-income Taxes, Direct	2,060	---	1,310	0	750	0	0	750	
234										
235	OTHER INCOME STATEMENT:									
236	State Income Tax Rate	0.00%	---	---	---	---	---	---	---	
237	Federal Income Tax Rate	0.00%	---	---	---	---	---	---	---	
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	0	---	---	---	---	---	---	---	
244	Interest Expense	46,118	---	---	---	---	---	---	---	
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	29,424	---	10,196	0	19,228	0	0	19,228	
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

SPLITROCK TELECOM COOPERATIVE, INC.
 ENDING DECEMBER 31, 2001

***** FCC PART 36 *****		TOTAL COMPANY	Source/ Allocator	Interstate		Intrastate		TOTAL INTRASTATE
				Other	Private Line	Private Line	Other	
(A)	(B)	(C)	(D)	InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)	(I)
271 Working Loops	5,576	---	113	0	0	0	37	37
272 Equivalent Interexchange Cct. Miles	10,188	---	0	0	0	0	0	0
273 Interexchange Circuit Terminations	773	---	0	0	0	0	0	0

DIRECT ASSIGNMENTS

SPLITROCK TELECOM

PROPRIETARY 2/31/2001

Sheet V, Line 48

CAT 4.23 Direct was directly assigned based on allocation found on the **Summary of Central Office Equipment Costs by Category** found in the backup information.

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Sheet V, Line 79

CAT 3 Direct was directly assigned based on allocation found on the **Summary of Outside Plant Costs by Category** found in the backup information.

SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

Sheet V, Lines 178 & 179

Network Operations Expense includes toll lease expense that was directly assigned.

Not directly assigned	\$ 147,687
Interstate	51,918
State MTS	16,301
Total	<u>\$ 215,906</u>

The State MTS portion was allocated in Part 69 on Sheet O, Line 65 to Column G.

Sheet V, Line 180

Access & USF Contribution Expense was directly assigned to the Interstate & Other column.

Sheet V, Lines 207 & 209

Other Billing & Collection Expense was directly assigned based on the following:

95% Other Billing & Collection	\$ 16,277	
5% End User Common Line	857	directly assigned to Interstate
Total Other Billing & Collection	<u>\$ 17,134</u>	

Sheet V, Line 211

NECA TRS Expense was directly assigned to Interstate

TRS, Other Cust Serv., Direct	\$ 396
-------------------------------	--------

Sheet V, Lines 230 & 231

General & Administrative Expense was directly assigned based on the following:

All Other General & Admin Exp	\$ 452,035	
A/C 6721.1000 NECA Reporting Exp	7,870	Interstate
A/C 6721.3000 Traffic Studies	16,078	State
A/C 6721.4000 Cost Study Exp	16,181	State
Total General & Admin Exp	<u>\$ 492,164</u>	

Not directly assigned	\$ 452,035
Interstate	7,870
State MTS	32,259
Total	<u>\$ 492,164</u>

The State MTS portion was allocated in Part 69 on Sheet O, Line 181 to Columns D through G based on Sheet N, Line 63, Columns D through G.

DIRECT ASSIGNMENTS

PROPRIETARY 12/31/2001

SPLITROCK TELECOM

Sheet V, Line 233

Non-income taxes are directly assigned based on the following:

A/C 7240.1000 FCC Regulatory Fee	\$ 1,310	Interstate
A/C 7240.2000 Operating Tax - Gross Rec PUC	750	State
Total Non-Income Taxes	<u>\$ 2,060</u>	

Interstate	\$ 1,310
State MTS	750
Total	<u>\$ 2,060</u>

The State MTS portion was allocated in Part 69 on Sheet O, Line 190 to Columns D through G based on Sheet N, Line 36, Columns D through G.

Sheet V, Line 249

Uncollectibles are directly assigned based on the following:

A/C 5300.1000 Uncollectibles - Intrastate	\$ 19,228	State
A/C 5300.2000 Uncollectibles - Interstate	10,196	Interstate
Total Uncollectible Revenue	<u>\$ 29,424</u>	

The State MTS portion was allocated in Part 69 on Sheet J, Line 34 to Columns D through G based on the following:

Carrier Common Line	\$ 8,152
Local Switching	4,643
Tandem Switched Facility	6,433
Total State Uncollectible	<u>\$ 19,228</u>

Sheet V, Line 271

Working Loops were directly assigned based on information found on the **Local Loop Study Summary** found in the backup information.

Joint MTS Loops	5,426	
Intrastate PL Loops	37	State
Interstate PL Loops	113	Interstate
Local PL Loops	0	Other
Total	<u>5,576</u>	Total Company

Other	113
State PL	37
Total Company	5,576

PROPRIETARY

LEASE EXPENSE
DIRECT ASSIGNMENT

SPLITROCK TELECOM

12/31/2001

DESCRIPTION	FACTOR	INTERSTATE & OTHER	STATE	A/C NO.	TOTAL
FIBER RING - BALTIC	CMM	26,410.80	8,163.20	6534.3000	34,574.00
FIBER TERMINAL - SDN	CM	25,506.74	8,137.81	6534.3000	33,644.55
	TOTAL	51,917.54	16,301.01		68,218.55

SPLITROCK TELECOM

2001

LOCAL BUSINESS OFFICE EXPENSE ALLOCATION	HOURS OR REVENUE	% DIST.	TOTAL \$	LDS MSG	LDI MSG	LDS PL	LDI PL	OTHER
1.1 END USER SERVICE ORDER PROCESSING								
1.11 LDS PRESUBSCRIPTION S/O HOURS	12	10.04%	5,340	5,340				
1.12 LDI PRESUBSCRIPTION S/O HOURS	8	6.69%	3,558		3,558			
1.13 LDS WATS S/O HOURS	0	0.00%	0	0				
1.14 LDI WATS S/O HOURS	0	0.00%	0		0			
1.15 LDS PRIVATE LINE S/O HOURS	0	0.00%	0			0		
1.16 LDI PRIVATE LINE S/O HOURS	0	0.00%	0				0	
1.17 LOCAL & DIR ADV S/O HOURS	100	83.27%	44,285					44,285
TOTAL CATEGORY 1.1 PRESUBSCRIPTION	20	16.73%	8,898	5,340	3,558	0	0	0
TOTAL CATEGORY 1.1 OTHER	100	83.27%	44,285	0	0	0	0	44,285
TOTAL CATEGORY 1.1	120	100.00%	53,183	5,340	3,558	0	0	44,285
1.2 END USER PAYMENT & COLLECTION								
1.21 LDS EU ACCESS CHARGE (SLC) REVENUE	0	0.00%	0	0				
1.22 LDI EU ACCESS CHARGE (SLC) REVENUE	246,305	8.82%	1,001		1,001			
1.23 LDS MTS & WATS REVENUE	229,900	8.23%	934	934				
1.24 LDI MTS & WATS REVENUE	497,336	17.80%	2,020		2,020			
1.25 LDS PRIVATE LINE REVENUE	0	0.00%	0			0		
1.26 LDI PRIVATE LINE REVENUE	5,827	0.21%	24				24	
1.27 LOCAL & DIR ADV REVENUE	1,814,459	64.94%	7,370					7,370
TOTAL CATEGORY 1.2 END USER	246,305	8.82%	1,001	0	1,001	0	0	0
TOTAL CATEGORY 1.2 OTHER	2,547,522	91.18%	10,348	934	2,020	0	24	7,370
TOTAL CATEGORY 1.2	2,793,827	100.00%	11,349	934	3,021	0	24	7,370
1.3 END USER BILLING INQUIRY								
1.31 LDS EU ACCESS CHARGE (SLC) HOURS	0	0.00%	0	0				
1.32 LDI EU ACCESS CHARGE (SLC) HOURS	0	0.00%	0		0			
1.33 LDS MTS & WATS HOURS	2	1.55%	669	669				
1.34 LDI MTS & WATS HOURS	3	3.09%	1,334		1,334			
1.35 LDS PRIVATE LINE HOURS	0	0.00%	0			0		
1.36 LDI PRIVATE LINE HOURS	0	0.00%	0				0	
1.37 LOCAL & DIR ADV HOURS	93	95.36%	41,167					41,167
TOTAL CATEGORY 1.3 END USER	0	0.00%	0	0	0	0	0	0
TOTAL CATEGORY 1.3 OTHER	97	100.00%	43,170	669	1,334	0	0	41,167
TOTAL CATEGORY 1.3	97	100.00%	43,170	669	1,334	0	0	41,167
1.4 IXC (CABS) SERVICE ORDER PROCESSING								
1.41 LDS SW ACCESS S/O HOURS	0	0.00%	0	0				
1.42 LDI SWITCHED ACCESS S/O HOURS	0	0.00%	0		0			
1.43 LDS B & C S/O HOURS	0	0.00%	0	0				
1.44 LDI B & C S/O HOURS	0	0.00%	0		0			
1.45 LDS SA & WATS S/O HOURS	0	0.00%	0			0		
1.46 LDI SA & WATS S/O HOURS	0	0.00%	0				0	
TOTAL CATEGORY 1.4	0	0.00%	0	0	0	0	0	0
1.5 IXC (CABS) PAYMENT & COLLECTION								
1.51 LDS SWITCHED ACCESS REVENUE	669,666	23.88%	0	0				
1.52 LDI SWITCHED ACCESS REVENUE	1,629,725	58.10%	0		0			
1.53 LDS B & C REVENUE	8,737	0.31%	0	0				
1.54 LDI B & C REVENUE	12,039	0.43%	0		0			
1.55 LDS SA & WATS REVENUE	159,747	5.69%	0			0		
1.56 LDI SA & WATS REVENUE	325,237	11.59%	0				0	
TOTAL CATEGORY 1.5	2,805,152	100.00%	0	0	0	0	0	0
1.6 IXC (CABS) BILLING INQUIRY								
1.61 LDS SW ACCESS INQUIRY HOURS	0	0.00%	0	0				
1.62 LDI SW ACCESS INQUIRY HOURS	0	0.00%	0		0			
1.63 LDS B & C INQUIRY HOURS	0	0.00%	0	0				
1.64 LDI B & C INQUIRY HOURS	0	0.00%	0		0			
1.65 LDS SA & WATS INQUIRY HOURS	0	0.00%	0			0		
1.66 LDI SA & WATS INQUIRY HOURS	0	0.00%	0				0	
TOTAL CATEGORY 1.6	0	0.00%	0	0	0	0	0	0
1.7 PAYSTATION COIN COLLECTION/ADMINISTRATION								
1.71 LDS PAYSTATION REVENUE	0	0.00%	223	223				
1.72 LDI PAYSTATION REVENUE	0	0.00%	0		0			
1.73 LOCAL PAYSTATION REVENUE	0	0.00%	0					0
TOTAL CATEGORY 1.7	0	0.00%	223	223	0	0	0	0
TOTAL LOCAL BUSINESS OFFICE EXPENSE			<u>107,925</u>	<u>7,166</u>	<u>7,913</u>	<u>0</u>	<u>24</u>	<u>92,822</u>

SPLITROCK TELECOM

2001

LOCAL BUSINESS OFFICE EXPENSE ALLOCATION	TOTAL \$	LDS MSG	LDI MSG	LDS PL	LDI PL	OTHER
1. EU PRESUBSCRIPTION % DISTRIBUTION	8,898 1.000000	5,340 .600135	3,558 .399865			
2. EU MTS & WATS % DISTRIBUTION	4,957 1.000000	1,603 .323381	3,354 .676619			
3. EU ACCESS & PL & ALL OTHER % DISTRIBUTION	93,847 1.000000	0 .000000	1,001 .010666	0 .000000	24 .000256	92,822 .989078
4. IXC SPECIAL ACCESS % DISTRIBUTION	0 .000000			0 .000000	0 .000000	
5. IXC SWITCHED ACCESS % DISTRIBUTION	0 .000000	0 .000000	0 .000000			
6. IXC B&C SERVICES % DISTRIBUTION	0 .000000	0 .000000	0 .000000			
7. COIN COLLECTION / ADMINISTRATION % DISTRIBUTION	223 1.000000	223 1.000000	0 .000000			0 .000000
TOTAL LOCAL BUSINESS OFFICE EXPENSE	107,925					

A/C 6623 - CUSTOMER SERVICES
SPLITROCK TELECOM

PROPRIETARY

2001

DESCRIPTION	CATEGORY	ADJUSTED TOTAL
END USER SERVICE ORDER PROCESSING	1.1	\$53,183.41
END USER PAYMENT & COLLECTION	1.2	\$11,348.76
END USER BILLING INQUIRY	1.3	\$43,169.81
IXC (CABS) SERVICE ORDER PROCESSING	1.4	\$0.00
IXC (CABS) PAYMENT & COLLECTION	1.5	\$0.00
IXC (CABS) BILLING INQUIRY	1.6	\$0.00
PAYSTATION COIN COLLECTION/ADMINISTRATION	1.7	\$222.53
TOLL TICKET PROCESSING	2.1	\$9,123.52
OTHER BILLING & COLLECTION	2.2	\$17,134.41
CABS BILLING	2.3	\$2,892.82
ALL OTHER	3.1	<u>\$144,369.60</u>
TOTAL CUSTOMER SERVICES		\$281,444.86

**SUMMARY OF CENTRAL OFFICE EQUIPMENT COSTS
BY CATEGORY
BEFORE COMMON ALLOCATION**

SPLITROCK TELECOM

STUDY PERIOD: 12/31/2001

LINE NO.	COE CAT	BRANDON (A)	** (B)	GARRETSON (C)	** (D)	** (E)	** (F)	** (G)	** (H)
1	2	0	0	562,534	0	0	0	0	0
2	3	1,673,840	0	457,981	0	0	0	0	0
3	SUBTOTAL	1,673,840	0	1,020,515	0	0	0	0	0
4	4.13	642,404	0	276,617	0	0	0	0	0
5	4.22	89,118	0	639,443	0	0	0	0	0
6	9A	111,279	0	125,186	0	0	0	0	0
7	9C	123,872	0	30,173	0	0	0	0	0
8	SUBTOTAL	966,672	0	1,071,418	0	0	0	0	0
9	TOTAL	2,640,512	0	2,091,933	0	0	0	0	0

LINE NO.	COE CAT.	** (I)	** (J)	** (K)	** (L)	** (M)	** (N)	** (O)	** (P)	TOTAL CO (Q)
1	2	0	0	0	0	0	0	0	0	562,534
2	3	0	0	0	0	0	0	0	0	2,131,820
3	SUBTOTAL	0	0	0	0	0	0	0	0	2,694,355
4	4.13	0	0	0	0	0	0	0	0	919,020
5	4.22	0	0	0	0	0	0	0	0	728,560
6	9A	0	0	0	0	0	0	0	0	236,464
7	9C	0	0	0	0	0	0	0	0	154,045
8	SUBTOTAL	0	0	0	0	0	0	0	0	2,038,090
9	TOTAL	0	0	0	0	0	0	0	0	4,732,445

AFTER COMMON ALLOCATION

SPLITROCK TELECOM

STUDY PERIOD: 12/31/2001

LINE NO.	COE CAT	BRANDON (A)	** (B)	GARRETSON (C)	** (D)	** (E)	** (F)	** (G)	** (H)
1	2	0	0	607,663	0	0	0	0	0
2	3	1,837,476	0	494,721	0	0	0	0	0
3	SUBTOTAL	1,837,476	0	1,102,384	0	0	0	0	0
4	4.13	705,206	0	298,808	0	0	0	0	0
5	4.22	97,830	0	690,741	0	0	0	0	0
6	9A	0	0	0	0	0	0	0	0
7	9C	0	0	0	0	0	0	0	0
8	SUBTOTAL	803,036	0	989,549	0	0	0	0	0
9	TOTAL	2,640,512	0	2,091,933	0	0	0	0	0

LINE NO.	COE CAT.	** (I)	** (J)	** (K)	** (L)	** (M)	** (N)	** (O)	** (P)	TOTAL CO (Q)
1	2	0	0	0	0	0	0	0	0	607,663
2	3	0	0	0	0	0	0	0	0	2,332,198
3	SUBTOTAL	0	0	0	0	0	0	0	0	2,939,860
4	4.13	0	0	0	0	0	0	0	0	1,004,014
5	4.22	0	0	0	0	0	0	0	0	788,571
6	9A	0	0	0	0	0	0	0	0	0
7	9C	0	0	0	0	0	0	0	0	0
8	SUBTOTAL	0	0	0	0	0	0	0	0	1,792,585
9	TOTAL	0	0	0	0	0	0	0	0	4,732,445

NOTE: CATEGORY 4.22 REPRESENTS CIRCUIT EQUIPMENT JOINTLY USED FOR JOINT MESSAGE TOLL, HOST / REMOTE, EAS, & SPECIAL ACCESS.

**SUMMARY OF CENTRAL OFFICE EQUIPMENT COSTS
BY CATEGORY
ALLOCATION OF LEASED INVESTMENT**

PROPRIETARY

SPLITROCK TELECOM

12/31/2001

LINE	CATEGORY	12/31/2001 CPR BAL	K&M CHANGES	12/31/2001 ADJ. BAL	COE TOTAL @ 12/31/2001		
					TOTAL	LEASED	TELCO
2	TANDEM SWITCHING	607,663	0	607,663	607,663	0	607,663
3	LOCAL SWITCHING	2,332,198	608,456	2,940,654	2,940,654	0	2,940,654
4.13	SUBSCRIBER	1,004,014	46,000	1,050,014	1,050,014	0	1,050,014
4.22	JOINT USE	788,571	318,000	1,106,571	1,106,571	70,182	1,036,389
TOTAL		4,732,445	972,456	5,704,901	5,704,901	70,182	5,634,719

**SUMMARY OF CENTRAL OFFICE EQUIPMENT COSTS
BY CATEGORY
ALLOCATION OF CAT 4.22**

SPLITROCK TELECOM

12/31/2001

LINE	DESCRIPTION	CIRCUIT TERMS.	INTEREXCH. INVESTMENT
	JOINT MESSAGE TOLL		773
	EAS		235
	HOST / REMOTE		0
	STATE PRIVATE LINE		3,393
	INTERSTATE PRIVATE LINE		6,882
	UNUSED		81,232
A.)	TOTAL INTEREXCHANGE CIRCUIT TERMINATIONS & CATEGORY 4.22 INVESTMENT	92,515	<u>1,036,389</u>
	<u>ALLOCATION TO :</u>		
B.)	STATE PRIVATE LINE	3,393	38,010
C.)	INTERSTATE PRIVATE LINE	6,882	77,095
D.)	TOTAL INTEREXCHANGE LESS PRIVATE LINE (A-B-C)	82,240	
E.)	UNUSED	81,232	
F.)	TOTAL INTEREXCHANGE EXCLUDING UNUSED (D-E)	1,008	921,284
G.)	JOINT MESSAGE TOLL (G / J)	773	706,501
H.)	EAS (H / J)	235	214,784
I.)	HOST/REMOTE (I / J)	0	0
J.)	TOTAL INTEREXCHANGE EXCLUDING PRIVATE LINE (G+H+I)	1,008	921,284
		TOTAL	CAT 4.12
K.)	TOTAL ALLOCATED COE CAT 4.22 (B+C+G+H+I)	1,036,389	214,784
L.)	DIRECT ASSIGNMENT	0	0
M.)	TOTAL INTEREXCHANGE COE INVESTMENT	1,036,389	214,784
		CAT 4.23	CAT 4.3
		821,605	0
		0	0
		821,605	0

**SPLITROCK TELECOM
COE STUDY BALANCES
BY CATEGORY**

CATEGORY	12/31/2001 ADJ. BAL.
CAT 2 TANDEM SWITCHING	607,663
CAT 3 LOCAL SWITCHING	2,940,654
CAT 4.12 EAS CIRCUIT	214,784
CAT 4.23 TOLL CIRCUIT JOINT MSG.	706,501
CAT 4.23 TOLL CIRCUIT STATE PL	38,010
CAT 4.23 TOLL CIRCUIT INTER PL	77,095
CAT 4.13 SUBSCRIBER CIRCUIT	1,050,014
CAT 4.3 HOST/REMOTE CIRCUIT	0
	<u>5,634,719</u>

	BRANDON	****	GARRETSON	****	****	****	****
1 ORIG ONLY TATR FACTOR (PRE 1992)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000

	BRANDON	****	GARRETSON	****	****	****	****
1 ORIG ONLY TATR FACTOR (PRE 1992)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000

	BRANDON	****	GARRETSON	****	****	****	****
2 ORIG + TERM TATR FACTOR (1992 +)	1.0477	0.0000	1.0635	0.0000	0.0000	0.0000	0.0000

	BRANDON	****	GARRETSON	****	****	****	****
ORIG AMOU EXCL WATS							
3 INTRASTATE	2,322,453	0	1,084,236	0	0	0	0
3 INTERSTATE	6,807,908	0	2,055,000	0	0	0	0
3 TOTAL	9,130,361	0	3,139,236	0	0	0	0

	TOTAL	****	****	****	****	****	****
ORIG AMOU EXCL WATS							
3 INTRASTATE	3,406,689	0	0	0	0	0	0
3 INTERSTATE	8,862,908	0	0	0	0	0	0
3 TOTAL	12,269,597	0	0	0	0	0	0

	BRANDON	****	GARRETSON	****	****	****	****
TERM AMOU EXCL WATS							
4 INTRASTATE	2,368,610	0	975,325	0	0	0	0
4 INTERSTATE	6,153,894	0	2,290,534	0	0	0	0
4 CELLULAR	2,900,488	0	968,156	0	0	0	0
4 TOTAL	11,422,992	0	4,234,015	0	0	0	0

	TOTAL	****	****	****	****	****	****
TERM AMOU EXCL WATS							
4 INTRASTATE	3,343,935	0	0	0	0	0	0
4 INTERSTATE	8,444,428	0	0	0	0	0	0
4 CELLULAR	3,868,644	0	0	0	0	0	0
4 TOTAL	15,657,007	0	0	0	0	0	0

	BRANDON	****	GARRETSON	****	****	****	****
ORIG WATS AMOU							
5 INTRASTATE	0	0	0	0	0	0	0
5 INTERSTATE	0	0	0	0	0	0	0
5 TOTAL	0	0	0	0	0	0	0

	TOTAL	****	****	****	****	****	****
ORIG WATS AMOU							
5 INTRASTATE	0	0	0	0	0	0	0
5 INTERSTATE	0	0	0	0	0	0	0
5 TOTAL	0	0	0	0	0	0	0

	BRANDON	****	GARRETSON	****	****	****	****
TERM WATS AMOU							
6 INTRASTATE	0	0	0	0	0	0	0
6 INTERSTATE	0	0	0	0	0	0	0
6 TOTAL	0	0	0	0	0	0	0

	TOTAL	****	****	****	****	****	****
TERM WATS AMOU							
6 INTRASTATE	0	0	0	0	0	0	0
6 INTERSTATE	0	0	0	0	0	0	0
6 TOTAL	0	0	0	0	0	0	0

ANNUAL TRAFFIC FACTOR CALCULATIONS

PROPRIETARY

2001

SPLITROCK TELECOM

TOTAL AMOU	BRANDON	****	GARRETSON	****	****	****	****
7 INTRASTATE	4,691,063	0	2,059,561	0	0	0	0
7 INTERSTATE	12,961,802	0	4,345,534	0	0	0	0
7 CELLULAR	2,900,488	0	968,156	0	0	0	0
7 TOTAL	20,553,353	0	7,373,251	0	0	0	0

TOTAL AMOU	TOTAL	****	****	****	****	****	****
7 INTRASTATE	6,750,624	0	0	0	0	0	0
7 INTERSTATE	17,307,336	0	0	0	0	0	0
7 CELLULAR	3,868,644	0	0	0	0	0	0
7 TOTAL	27,926,604	0	0	0	0	0	0

ORIG SMOU EXCL WATS	BRANDON	****	GARRETSON	****	****	****	****
8 INTRASTATE	2,433,234	0	1,153,085	0	0	0	0
8 INTERSTATE	7,132,645	0	2,185,493	0	0	0	0
8 TOTAL	9,565,879	0	3,338,578	0	0	0	0

ORIG SMOU EXCL WATS	TOTAL	****	****	****	****	****	****
8 INTRASTATE	3,586,319	0	0	0	0	0	0
8 INTERSTATE	9,318,138	0	0	0	0	0	0
8 TOTAL	12,904,457	0	0	0	0	0	0

TERM SMOU EXCL WATS	BRANDON	****	GARRETSON	****	****	****	****
9 INTRASTATE	2,481,593	0	1,037,258	0	0	0	0
9 INTERSTATE	6,447,435	0	2,435,983	0	0	0	0
9 CELLULAR	3,038,841	0	1,029,634	0	0	0	0
9 TOTAL	11,967,869	0	4,502,875	0	0	0	0

TERM SMOU EXCL WATS	TOTAL	****	****	****	****	****	****
9 INTRASTATE	3,518,851	0	0	0	0	0	0
9 INTERSTATE	8,883,418	0	0	0	0	0	0
9 CELLULAR	4,068,475	0	0	0	0	0	0
9 TOTAL	16,470,744	0	0	0	0	0	0

ORIG WATS SMOU	BRANDON	****	GARRETSON	****	****	****	****
10 INTRASTATE	0	0	0	0	0	0	0
10 INTERSTATE	0	0	0	0	0	0	0
10 TOTAL	0	0	0	0	0	0	0

ORIG WATS SMOU	TOTAL	****	****	****	****	****	****
10 INTRASTATE	0	0	0	0	0	0	0
10 INTERSTATE	0	0	0	0	0	0	0
10 TOTAL	0	0	0	0	0	0	0

TERM WATS SMOU	BRANDON	****	GARRETSON	****	****	****	****
11 INTRASTATE	0	0	0	0	0	0	0
11 INTERSTATE	0	0	0	0	0	0	0
11 TOTAL	0	0	0	0	0	0	0

TERM WATS SMOU	TOTAL	****	****	****	****	****	****
11 INTRASTATE	0	0	0	0	0	0	0
11 INTERSTATE	0	0	0	0	0	0	0
11 TOTAL	0	0	0	0	0	0	0

ANNUAL TRAFFIC FACTOR CALCULATIONS

PROPRIETARY

SPLITROCK TELECOM

2001

EXCHANGE PEG COUNTS	BRANDON	****	GARRETSON	****	****	****	****
12 EXCHANGE	11,545,349	0	3,702,730	0	0	0	0

EXCHANGE PEG COUNTS	TOTAL	****	****	****	****	****	****
12 EXCHANGE	<u>15,248,079</u>	0	0	0	0	0	0

HOLDING TIMES	BRANDON	****	GARRETSON	****	****	****	****
13 EXCHANGE	4.0844	0.0000	3.9094	0.0000	0.0000	0.0000	0.0000

HOLDING TIMES	****	****	****	****	****	****	****
13 EXCHANGE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000

SMOU EXCL WATS (SLU)	BRANDON	****	GARRETSON	****	****	****	****
14 INTRASTATE	4,914,827	0	2,190,343	0	0	0	0
14 INTERSTATE	13,580,080	0	4,621,476	0	0	0	0
14 EXCHANGE	47,155,823	0	14,475,453	0	0	0	0
14 CELLULAR	3,038,841	0	1,029,634	0	0	0	0
14 TOTAL	68,689,571	0	22,316,906	0	0	0	0

SMOU EXCL WATS (SLU)	TOTAL	****	****	****	****	****	****
14 INTRASTATE	7,105,170	0	0	0	0	0	0
14 INTERSTATE	18,201,556	0	0	0	0	0	0
14 EXCHANGE	61,631,276	0	0	0	0	0	0
14 CELLULAR	4,068,475	0	0	0	0	0	0
14 TOTAL	<u>91,006,477</u>	0	0	0	0	0	0

SLU FACTOR	TOTAL
15 INTRASTATE	0.078073
15 INTERSTATE	0.200003
15 EXCHANGE	0.721924
15 TOTAL	<u>1.000000</u>

SWITCHED WATS MOU	BRANDON	****	GARRETSON	****	****	****	****
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	****	****	****	****	****	****
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

DEM MOU	BRANDON	****	GARRETSON	****	****	****	****
17 INTRASTATE	4,914,827	0	2,190,343	0	0	0	0
17 INTERSTATE	13,580,080	0	4,621,476	0	0	0	0
17 EXCHANGE	47,155,823	0	14,475,453	0	0	0	0
17 CELLULAR	3,038,841	0	1,029,634	0	0	0	0
17 TOTAL	68,689,571	0	22,316,906	0	0	0	0

DEM MOU	TOTAL	****	****	****	****	****	****
17 INTRASTATE	7,105,170	0	0	0	0	0	0
17 INTERSTATE	18,201,556	0	0	0	0	0	0
17 EXCHANGE	61,631,276	0	0	0	0	0	0
17 CELLULAR	4,068,475	0	0	0	0	0	0
17 TOTAL	<u>91,006,477</u>	0	0	0	0	0	0

DEM FACTOR	TOTAL	WT FACTOR	WDEM	COE CAT 3
18 INTRASTATE	0.078073	2.0	0.156146	0.156146
18 INTERSTATE	0.200003	3.0	0.600009	0.600009
18 EXCHANGE	0.721924		0.243845	0.243845
18 TOTAL	<u>1.000000</u>		<u>1.000000</u>	<u>1.000000</u>

ANNUAL TRAFFIC FACTOR CALCULATIONS

PROPRIETARY 2001

SPLITROCK TELECOM

Bill Processing

SP + RC MSGS & REVENUES	LDS-RA MESSAGES	LDS-RA REVENUES	LDS-ER MESSAGES	LDS-ER REVENUES	LDI-RA MESSAGES	LDI-RA REVENUES	LDI-ER MESSAGES	LDI-ER REVENUES
JANUARY:	32,146	\$35,847.49	2,294	\$1,735.08	633	\$629.90	33,758	\$58,502.01
FEBRUARY:	31,701	\$35,603.61	2,063	\$1,695.97	612	\$575.43	32,803	\$55,473.01
MARCH:	29,916	\$33,923.44	2,043	\$1,599.48	618	\$596.73	32,955	\$53,818.78
APRIL:	33,138	\$36,969.81	2,003	\$1,524.50	650	\$609.78	34,455	\$55,979.49
MAY:	35,375	\$35,138.06	2,075	\$1,540.73	539	\$474.20	35,916	\$53,587.56
JUNE:	35,659	\$35,098.88	2,185	\$1,610.58	679	\$519.91	36,739	\$51,842.50
JULY:	34,678	\$33,998.33	2,182	\$1,550.71	603	\$572.07	36,859	\$51,919.13
AUGUST:	35,375	\$34,507.81	2,100	\$1,425.11	731	\$779.10	37,319	\$53,317.62
SEPTEMBER:	35,540	\$36,142.38	1,821	\$1,558.38	541	\$512.84	47,104	\$61,947.06
OCTOBER:	33,451	\$33,915.74	1,828	\$1,420.84	554	\$494.96	43,682	\$57,970.43
NOVEMBER:	31,674	\$32,211.78	1,801	\$1,332.95	584	\$464.52	44,409	\$56,357.37
DECEMBER:	35,208	\$36,614.49	2,217	\$1,793.74	723	\$628.54	48,840	\$62,724.04
TOTAL	403,861	\$419,971.82	24,612	\$18,788.07	7,467	\$6,857.98	464,839	\$673,439.00

SUMMARY:	INTRASTATE	INTERSTATE	TOTAL
SP + RC MESSAGES	428,473	472,306	900,779
% DISTRIBUTION	47.5669%	52.4331%	100.0000%
SP + RC REVENUES	\$438,759.89	\$680,296.98	\$1,119,056.87
% DISTRIBUTION	39.2080%	60.7920%	100.0000%

PROPRIETARY

SD USER STUDY
RUP FACTOR DEVELOPMENT

SPLITROCK TELECOM

12/31/2001

Description	Totals from User Study	SP + RC Inter Msgs	SP + RC State Msgs	Interstate & Other	State MTS	State PL
EXCHANGE	9,981			9,981		
JOINT TOLL	7,349	52.4331%	47.5669%	3,853	3,496	
DIRECTORY ADV	0			0		
STATE WATS	1				1	
INTER WATS	0			0		
STATE PL	0					0
INTER PL	10			10		
LOCAL PL	0			0		
TOTAL	<u>17,341</u>			<u>13,844</u>	<u>3,497</u>	<u>0</u>
RUP FACTOR	100.0000%			79.8339%	20.1661%	0.0000%

ACCESS MINUTES OF USE SUMMARY

PROPRIETARY

SPLITROCK TELECOM COOP.

COMPANY TOTALS

2001

BILL 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
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LN NO	BILL PERIOD	12/13 1/12	1/13 2/12	2/13 3/12	3/13 4/12	4/13 5/12	5/13 6/12	6/13 7/12	7/13 8/12	8/13 9/12	9/13 10/12	10/13 11/12	11/13 12/12	TOTAL YTD
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AMOU BILLED THROUGH CABS (EXCLUDING ORIG OUTWATS & TERM INWATS)

1	LDS-OR	296,317	309,177	290,212	300,623	283,703	290,045	258,377	287,521	282,650	258,095	272,846	277,123	3,406,689
2	LDS-TR	323,428	356,425	336,320	301,943	302,829	265,322	251,095	311,466	240,622	234,023	199,507	220,955	3,343,935
3	LDI-OR	756,676	822,622	771,706	778,030	713,727	726,959	655,305	749,613	737,098	664,282	737,393	749,497	8,862,908
4	LDI-TR	606,271	654,425	661,649	633,522	691,273	718,388	619,911	710,456	744,266	766,929	823,982	813,356	8,444,428
5	TOTAL	1,982,692	2,142,649	2,059,887	2,014,118	1,991,532	2,000,714	1,784,688	2,059,056	2,004,636	1,923,329	2,033,728	2,060,931	24,057,960

AMOU BILLED THROUGH CABS (ORIG OUTWATS & TERM INWATS)

6	LDS-OR	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
8	LDI-OR	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
10	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0

AMOU NOT BILLED THROUGH CABS (INTERSTATE FGA REVENUE SHARING)

11	LDS-OR	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
13	LDI-OR	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
15	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0

EXCHANGE JURISDICTION (CELLULAR)

16	Exch Jur. N/B	46,736	46,778	45,604	59,223	49,816	59,454	64,956	62,318	221,852	63,082	22,084	24	741,927
17	Exch Jur. 83%	183,864	187,391	184,504	238,460	189,826	211,197	209,290	199,108	115,173	304,622	267,803	303,984	2,595,222
18	Exch Jur.	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Exch Jur. 17%	37,655	38,373	37,788	48,837	38,876	43,255	42,859	40,776	23,587	62,390	54,844	62,255	531,495
20	TOTAL	268,255	272,542	267,896	346,520	278,518	313,906	317,105	302,202	360,612	430,094	344,731	366,263	3,868,644

TOTAL AMOU

21	LDS-OR	296,317	309,177	290,212	300,623	283,703	290,045	258,377	287,521	282,650	258,095	272,846	277,123	3,406,689
22	LDS-TR	323,428	356,425	336,320	301,943	302,829	265,322	251,095	311,466	240,622	234,023	199,507	220,955	3,343,935
23	LDI-OR	756,676	822,622	771,706	778,030	713,727	726,959	655,305	749,613	737,098	664,282	737,393	749,497	8,862,908
24	LDI-TR	606,271	654,425	661,649	633,522	691,273	718,388	619,911	710,456	744,266	766,929	823,982	813,356	8,444,428
25	Exch Jur.	268,255	272,542	267,896	346,520	278,518	313,906	317,105	302,202	360,612	430,094	344,731	366,263	3,868,644
26	TOTAL	2,250,947	2,415,191	2,327,783	2,360,638	2,270,050	2,314,620	2,101,793	2,361,258	2,365,248	2,353,423	2,378,459	2,427,194	<u>27,926,604</u>

OR = ORIGINATING AMOU

TR = TERMINATING AMOU

PROPRIETARY

ACCESS MINUTES OF USE SUMMARY

EAST GARRETSON EXCHANGE (507-597)

2001

BILL 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
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LN NO	BILL PERIOD	12/13 1/12	1/13 2/12	2/13 3/12	3/13 4/12	4/13 5/12	5/13 6/12	6/13 7/12	7/13 8/12	8/13 9/12	9/13 10/12	10/13 11/12	11/13 12/12	TOTAL YTD
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AMOU BILLED THROUGH CABS (EXCLUDING ORIG OUTWATS & TERM INWATS)

1	LDS-OR	10,170	9,808	10,006	8,653	8,504	8,707	7,942	9,116	9,357	7,930	8,456	7,900	106,549
2	LDS-TR	7,144	6,564	6,383	7,237	4,240	4,549	7,937	7,124	7,094	5,915	6,920	6,793	77,900
3	LDI-OR	15,484	16,813	13,001	12,346	10,693	10,541	11,845	13,799	12,170	10,781	11,841	12,774	152,088
4	LDI-TR	12,324	12,854	12,116	13,244	13,681	15,347	9,102	12,865	12,610	12,127	13,168	14,833	154,271
5	TOTAL	45,122	46,039	41,506	41,480	37,118	39,144	36,826	42,904	41,231	36,753	40,385	42,300	490,808

AMOU BILLED THROUGH CABS (ORIG OUTWATS & TERM INWATS)

6	LDS-OR													0
7	LDS-TR													0
8	LDI-OR													0
9	LDI-TR													0
10	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0

AMOU NOT BILLED THROUGH CABS (INTERSTATE FGA REVENUE SHARING)

11	LDS-OR													0
12	LDS-TR	0	0	0	0	0	0	0	0	0	0	0	0	0
13	LDI-OR													0
14	LDI-TR	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

EXCHANGE JURISDICTION (CELLULAR)

16	Exch Jur. N/B	44	15	30	43	25	9	15	6	830	5	19	1	1,042
17	Exch Jur. 83%	1,179	2,105	1,409	1,947	2,282	1,691	1,605	1,220	815	1,850	1,528	1,437	19,068
18	Exch Jur.													0
19	Exch Jur. 17%	240	428	288	398	466	345	327	249	166	378	312	293	3,890
20	TOTAL	1,463	2,548	1,727	2,388	2,773	2,045	1,947	1,475	1,811	2,233	1,859	1,731	24,000

TOTAL AMOU

21	LDS-OR	10,170	9,808	10,006	8,653	8,504	8,707	7,942	9,116	9,357	7,930	8,456	7,900	106,549
22	LDS-TR	7,144	6,564	6,383	7,237	4,240	4,549	7,937	7,124	7,094	5,915	6,920	6,793	77,900
23	LDI-OR	15,484	16,813	13,001	12,346	10,693	10,541	11,845	13,799	12,170	10,781	11,841	12,774	152,088
24	LDI-TR	12,324	12,854	12,116	13,244	13,681	15,347	9,102	12,865	12,610	12,127	13,168	14,833	154,271
25	Exch Jur.	1,463	2,548	1,727	2,388	2,773	2,045	1,947	1,475	1,811	2,233	1,859	1,731	24,000
26	TOTAL	46,585	48,587	43,233	43,868	39,891	41,189	38,773	44,379	43,042	38,986	42,244	44,031	<u>514,808</u>

OR = ORIGINATING AMOU

TR = TERMINATING AMOU

PROPRIETARY

ACCESS MINUTES OF USE SUMMARY

BRANDON EXCHANGE (605-582)

2001

BILL 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
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LN NO	BILL PERIOD	12/13 1/12	1/13 2/12	2/13 3/12	3/13 4/12	4/13 5/12	5/13 6/12	6/13 7/12	7/13 8/12	8/13 9/12	9/13 10/12	10/13 11/12	11/13 12/12	TOTAL YTD
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AMOU BILLED THROUGH CABS (EXCLUDING ORIG OUTWATS & TERM INWATS)

1	LDS-OR	204,901	215,039	199,306	205,941	193,287	196,374	174,090	193,132	190,142	174,734	187,082	188,425	2,322,453
2	LDS-TR	232,434	261,282	249,255	220,391	222,135	193,400	166,406	207,275	154,395	166,710	139,440	155,487	2,368,610
3	LDI-OR	582,626	643,874	593,907	594,708	544,098	555,398	495,530	576,211	566,326	510,757	570,298	574,175	6,807,908
4	LDI-TR	442,499	470,304	473,202	448,483	490,433	511,489	459,450	532,928	554,673	562,755	612,897	594,781	6,153,894
5	TOTAL	1,462,460	1,590,499	1,515,670	1,469,523	1,449,953	1,456,661	1,295,476	1,509,546	1,465,536	1,414,956	1,509,717	1,512,868	17,652,865

AMOU BILLED THROUGH CABS (ORIG OUTWATS & TERM INWATS)

6	LDS-OR													0
7	LDS-TR													0
8	LDI-OR													0
9	LDI-TR													0
10	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0

AMOU NOT BILLED THROUGH CABS (INTERSTATE FGA REVENUE SHARING)

11	LDS-OR													0
12	LDS-TR	0	0	0	0	0	0	0	0	0	0	0	0	0
13	LDI-OR													0
14	LDI-TR	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

EXCHANGE JURISDICTION (CELLULAR)

16	Exch Jur. N/B	39,900	39,753	38,716	49,668	42,016	49,498	54,600	52,412	166,676	53,544	17,690	21	604,494
17	Exch Jur. 83%	133,499	136,477	134,943	173,577	138,286	154,268	149,690	145,026	86,325	219,895	200,650	233,056	1,905,692
18	Exch Jur.													0
19	Exch Jur. 17%	27,342	27,951	27,638	35,550	28,322	31,597	30,656	29,702	17,680	45,038	41,094	47,732	390,302
20	TOTAL	200,741	204,181	201,297	258,795	208,624	235,363	234,946	227,140	270,681	318,477	259,434	280,809	2,900,488

TOTAL AMOU

21	LDS-OR	204,901	215,039	199,306	205,941	193,287	196,374	174,090	193,132	190,142	174,734	187,082	188,425	2,322,453
22	LDS-TR	232,434	261,282	249,255	220,391	222,135	193,400	166,406	207,275	154,395	166,710	139,440	155,487	2,368,610
23	LDI-OR	582,626	643,874	593,907	594,708	544,098	555,398	495,530	576,211	566,326	510,757	570,298	574,175	6,807,908
24	LDI-TR	442,499	470,304	473,202	448,483	490,433	511,489	459,450	532,928	554,673	562,755	612,897	594,781	6,153,894
25	Exch Jur.	200,741	204,181	201,297	258,795	208,624	235,363	234,946	227,140	270,681	318,477	259,434	280,809	2,900,488
26	TOTAL	1,663,201	1,794,680	1,716,967	1,728,318	1,658,577	1,692,024	1,530,422	1,736,686	1,736,217	1,733,433	1,769,151	1,793,677	20,553,353

OR = ORIGINATING AMOU

TR = TERMINATING AMOU

ACCESS MINUTES OF USE SUMMARY

GARRETSON EXCHANGE (605-594)

2001

BILL 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
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LN NO	BILL PERIOD	12/13 1/12	1/13 2/12	2/13 3/12	3/13 4/12	4/13 5/12	5/13 6/12	6/13 7/12	7/13 8/12	8/13 9/12	9/13 10/12	10/13 11/12	11/13 12/12	TOTAL YTD
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AMOU BILLED THROUGH CABS (EXCLUDING ORIG OUTWATS & TERM INWATS)

1	LDS-OR	81,246	84,330	80,900	86,029	81,912	84,964	76,345	85,273	83,151	75,431	77,308	80,798	977,687
2	LDS-TR	83,850	88,579	80,682	74,315	76,454	67,373	76,752	97,067	79,133	61,398	53,147	58,675	897,425
3	LDI-OR	158,566	161,935	164,798	170,976	158,936	161,020	147,930	159,603	158,602	142,744	155,254	162,548	1,902,912
4	LDI-TR	151,448	171,267	176,331	171,795	187,159	191,552	151,359	164,663	176,983	192,047	197,917	203,742	2,136,263
5	TOTAL	475,110	506,111	502,711	503,115	504,461	504,909	452,386	506,606	497,869	471,620	483,626	505,763	5,914,287

AMOU BILLED THROUGH CABS (ORIG OUTWATS & TERM INWATS)

6	LDS-OR													0
7	LDS-TR													0
8	LDI-OR													0
9	LDI-TR													0
10	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0

AMOU NOT BILLED THROUGH CABS (INTERSTATE FGA REVENUE SHARING)

11	LDS-OR													0
12	LDS-TR	0	0	0	0	0	0	0	0	0	0	0	0	0
13	LDI-OR													0
14	LDI-TR	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

EXCHANGE JURISDICTION (CELLULAR)

16	Exch Jur. N/B	6,792	7,010	6,858	9,512	7,775	9,947	10,341	9,900	54,346	9,533	4,375	2	136,391
17	Exch Jur. 83%	49,186	48,809	48,152	62,936	49,258	55,238	57,995	52,862	28,033	82,877	65,625	69,491	670,462
18	Exch Jur.													0
19	Exch Jur. 17%	10,073	9,994	9,862	12,889	10,088	11,313	11,876	10,825	5,741	16,974	13,438	14,230	137,303
20	TOTAL	66,051	65,813	64,872	85,337	67,121	76,498	80,212	73,587	88,120	109,384	83,438	83,723	944,156

TOTAL AMOU

21	LDS-OR	81,246	84,330	80,900	86,029	81,912	84,964	76,345	85,273	83,151	75,431	77,308	80,798	977,687
22	LDS-TR	83,850	88,579	80,682	74,315	76,454	67,373	76,752	97,067	79,133	61,398	53,147	58,675	897,425
23	LDI-OR	158,566	161,935	164,798	170,976	158,936	161,020	147,930	159,603	158,602	142,744	155,254	162,548	1,902,912
24	LDI-TR	151,448	171,267	176,331	171,795	187,159	191,552	151,359	164,663	176,983	192,047	197,917	203,742	2,136,263
25	Exch Jur.	66,051	65,813	64,872	85,337	67,121	76,498	80,212	73,587	88,120	109,384	83,438	83,723	944,156
26	TOTAL	541,161	571,924	567,583	588,452	571,582	581,407	532,598	580,193	585,989	581,004	567,064	589,486	<u>6,858,443</u>

OR = ORIGINATING AMOU

TR = TERMINATING AMOU

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

July 11, 2003

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

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

Re: Docket Number TC02-066

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

JUL 11 2003

BEFORE THE PUBLIC UTILITIES COMMISSION
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 SPLITROCK
TELECOM COOPERATIVE, INC.

Docket No. TC02-066
MOTION TO DISMISS AND MOTION
FOR EXTENSION
OF TIME TO RESPOND TO
SECOND DISCOVERY REQUEST

SPLITROCK TELECOM COOPERATIVE, INC. (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.



for Darla Pollman Rogers

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

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REPLY TO: BELLE FOURCHE OFFICE

July 22, 2003

RECEIVED

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.
TC02-058 Sioux Valley 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.
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

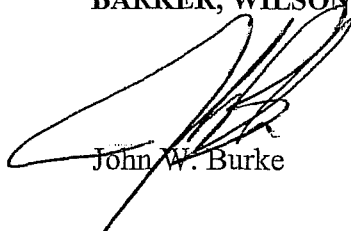
By copy of this letter, copies of the same are being served upon counsel for the opposing Petitioner via facsimile and first class mail.

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 be 'John W. Burke', written over a printed name.

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

IN THE MATTER OF THE ESTABLISHMENT OF
SWITCHED ACCESS REVENUE REQUIREMENT
FOR SPLITROCK TELECOM COOPERATIVE,
INC.

)
) TC02-066
)
) 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 (CADDC 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

KENNETH E. BARKER"

MICHAEL A. WILSON'

MICHAEL P. REYNOLDS"

JOHN W. BURKE""

JEFFERY D. COLLINS

BARKER WILSON REYNOLDS & BURKE
LAWYERS

www.courtroomcounselors.com

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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:

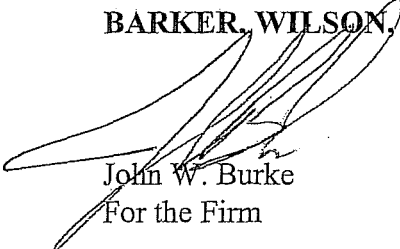
As you know, during the first week of September 2002, I served numerous Requests for Access to Confidential Information. Over the next two months, I heard very little from you in this regard until recently, when you stated in an e-mail that your clients might be willing to disclose this information if 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

KENNETH E. BARKER"

MICHAEL A. WILSON†

MICHAEL P. REYNOLDS"

JOHN W. BURKE""

JEFFERY D. COLLINS

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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:

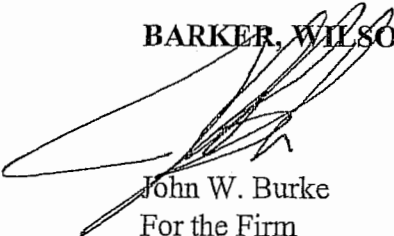
Enclosed please find a copy of the proposed Protective Agreement you faxed to me earlier this week with various modifications. I would sincerely appreciate it if you would review these modifications and let me know on Monday whether they are acceptable to you.

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
LAWYERS

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

www.courtroomcounselors.com

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:

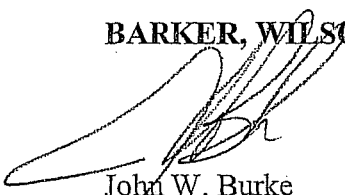
I am in receipt of your facsimile dated December 18, 2002, as well as the accompanying revised draft of the Protective Agreement. After reviewing the Protective Agreement, and given the number of changes that have been made, I took the liberty of revising the Protective Agreement. I am enclosing a draft 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

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P.O. BOX 100
BELLE FOURCHE, SD 57717-0100
605.723.8000 ♦ FAX: 605.723.8010

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

cc: S&S Communications

Attachment
D

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

IN THE MATTER OF THE ESTABLISHMENT OF SWITCHED ACCESS REVENUE REQUIREMENT FOR SPLITROCK TELECOM COOPERATIVE, INC.)))))	NOTICE OF INTENT TO CONSIDER MOTION AS ONE FOR SUMMARY JUDGMENT; ORDER FOR AND NOTICE OF HEARING; ORDER EXTENDING TIME FOR RESPONSE TC02-066
--	----------------------------------	---

On June 18, 2002, Splitrock Telecom Cooperative, Inc. (Company) filed for approval by the Public Utilities Commission (Commission) its 2001 Intrastate Switched Access Cost Study.

On June 20, 2002, the Commission electronically transmitted notice of the filing and the intervention deadline of July 5, 2002, to interested individuals and entities. On July 5, 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><i>Mildred Kolbo</i></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
L A W Y E R S

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

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211 ZINNIA STREET
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BELLE FOURCHE, SD 57717-0100
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

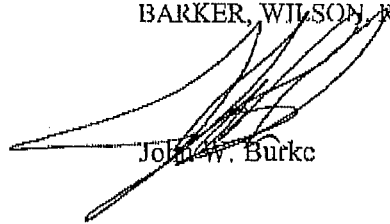
TC02-089 Tri-County Telcom, Inc.
TC02-077 Union Telephone Company
TC02-074 Valley Telecommunications Cooperative Association
TC02-054 Vivian Telephone Company
TC02-052 West River Cooperative Telephone Company

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.

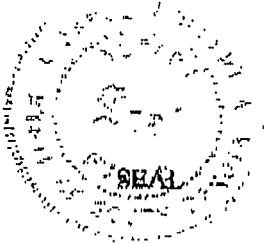
Further your affiant sayeth not.

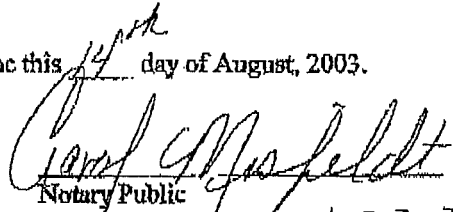
Dated this 14 day of August, 2003.



Les S. Sumption

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





Notary Public
My Commission Expires: 1-23-2006

RECEIVED

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 ongoing 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

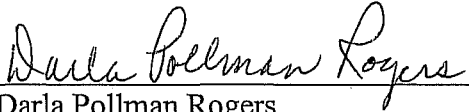
Since S&S has failed to establish that a genuine issue of material fact exists as to its current interest in the proceeding, the Commission can proceed to determine

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

August 29, 2003

Mr. Keith Senger
Utility Analyst
Public Utilities Commission
State of South Dakota
500 East Capitol Avenue
Pierre, SD 57501

RECEIVED

SEP 02 2003

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

Ref: SD 5268 - 1.7
2001 Cost Study

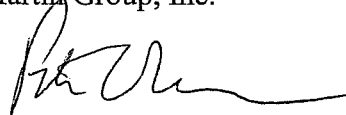
Dear Keith:

Pursuant to the PUC Staff's recommendation, we have removed the Global Crossing uncollectibles from the Splitrock Telecom Cooperative, Inc. 2001 Intrastate Cost Study filed under Docket Number TC02-066.

Six (6) copies of the revised worksheets (summary forms, trial balance, reclass entries, non regulated removal and direct assignment) are included with this letter.

We trust the attached will provide you with the information you will need for completing your review. If you have any questions, please contact me at 605-995-6831.

Sincerely,
Martin Group, Inc.



Peter Rasmusson

JKD/cab
Attachments: 6 copies
cc: Don Snyders, Manager (w/ encl.)

SPLITROCK TELECOM COOPERATIVE, INC.

***** 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	\$1,433,041	J13	\$800,415	\$247,906	\$0	\$304,872	\$0	\$79,848	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	\$143,304		\$80,041	\$24,791	\$0	\$30,487	\$0	\$7,985	O.K.
19 Return Adjustments	0	J18-20	0	0	0	0	0	0	O.K.
20									
21 Net Return on Rate Base	\$143,304		\$80,041	\$24,791	\$0	\$30,487	\$0	\$7,985	O.K.
22 Income Taxes	0	J31-32	0	0	0	0	0	0	O.K.
23 Expenses and Other Taxes	502,832	J33-35, 40	203,280	119,390	3,579	128,993	28,399	19,191	O.K.
24									
25 Total IntraLATA Rev. Req.	\$646,136		\$283,321	\$144,180	\$3,579	\$159,480	\$28,399	\$27,176	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.	\$646,136		\$283,321	\$144,180	\$3,579	\$159,480	\$28,399	\$27,176	

ACCESS ELEMENT MINUTES OF USE		6,750,624	6,750,624	6,750,624
ACCESS RATE PER MINUTE	\$0.086952	\$0.041970	\$0.021358	\$0.023625

SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

SEP 02 2003

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SPLITROCK TELECOM COOPERATIVE, INC.

Intrastate

***** FCC PART 36 ***** Revenue Requirement Summary	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 State Income Tax Rate	0.00%	---	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
14 Federal Income Tax Rate	0.00%	---	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
15 Gross Receipts Tax Rate	5.00%	---	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	
16										
17										
18 Net Investment	\$6,496,794	C68	\$5,063,752	\$0	\$1,364,497	\$0	\$68,545	\$1,433,041	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	\$649,679		\$506,375	\$0	\$136,450	\$0	\$6,854	\$143,304	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	\$649,679		\$506,375	\$0	\$136,450	\$0	\$6,854	\$143,304	O.K.	
28										
29 Contributions	29,410	H52	22,934	0	6,356	0	120	6,476	O.K.	
30 Interest Expense	46,118	H44	35,924	0	9,703	0	491	10,194	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	\$574,151		\$447,517	\$0	\$120,391	\$0	\$6,243	\$126,635	O.K.	
37										
38 State Income Taxes	\$0	Formula	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
39 Federal Income Taxes	0	Formula	0	0	0	0	0	0	O.K.	
40 Operating Expenses and Taxes	2,685,302	I196	2,214,777	0	456,044	0	14,481	470,525	O.K.	
41 Uncollectibles	0	V249	0	0	0	0	0	0	O.K.	
42 Other Revenue Adjustments	0	V250	0	0	0	0	0	0	O.K.	
43										
44 Net Revenue	\$3,334,981		\$2,721,152	\$0	\$592,493	\$0	\$21,336	\$613,829	O.K.	
45 Gross Receipts Taxes	175,525	Formula	143,219	0	31,184	0	1,123	32,307	O.K.	
46 Other Revenue Taxes	0	V251	0	0	0	0	0	0	O.K.	
47										
TOTAL REVENUE REQUIREMENT	\$3,510,507		\$2,864,371	\$0	\$623,677	\$0	\$22,459	\$646,136	O.K.	

SPLITROCK TELECOM COOPERATIVE, INC.

Intrastate

***** FCC PART 36 ***** Investment Summary	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 Land and Support Investment	\$2,413,434	D33	\$1,892,574	\$0	\$499,882	\$0	\$20,978	\$520,860	O.K.
14									
15 COE Operator Equipment	\$0	D43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 COE Switching Equipment	3,548,317	D68	2,950,454	0	597,863	0	0	597,863	O.K.
17 COE Transmission Equipment	2,086,404	D85	1,615,099	0	426,328	0	44,977	471,305	O.K.
18									
19 Total COE	\$5,634,721		\$4,565,553	\$0	\$1,024,191	\$0	\$44,977	\$1,069,168	O.K.
20 Info. Orig./Term. Equipment	0	D94	0	0	0	0	0	0	O.K.
21 Cable and Wire Facilities	5,419,554	D137	4,103,021	0	1,265,424	0	51,109	1,316,533	O.K.
22									
23 Total COE, IOT, C&WF	\$11,054,275		\$8,668,574	\$0	\$2,289,614	\$0	\$96,086	\$2,385,701	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	\$13,467,709		\$10,561,148	\$0	\$2,789,497	\$0	\$117,064	\$2,906,561	O.K.
33									
34 Plant Held, Future Use	\$0	D214-215	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35 TPUC, Short-term	0	D216-217	0	0	0	0	0	0	O.K.
36 TPUC, Long-term	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.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40									
41									
42 TOTAL TELEPHONE PLANT	\$13,467,709		\$10,561,148	\$0	\$2,789,497	\$0	\$117,064	\$2,906,561	O.K.

SPLITROCK TELECOM COOPERATIVE, INC.

Intrastate

***** FCC PART 36 ***** Investment Summary		TOTAL COMPANY	Source/ Allocator	Message Telephone Service				Private Line		TOTAL INTRASTATE	
(A)	(B)	(C)	Interstate	InterLATA	IntraLATA	InterLATA	IntraLATA	(H)	(I)		
56	Other Assets, Net	0	V105	0	0	0	0	0	0	0	O.K.
57	Accumulated Depr./Amort	(7,117,900)	E34	(5,614,862)	0	(1,453,540)	0	(49,497)	(1,503,038)	0	O.K.
58	Accum. Def. Inc. Taxes, Net	0	E47	0	0	0	0	0	0	0	O.K.
59	Oth. Liab. & Def. Cr., Net	0	V106	0	0	0	0	0	0	0	O.K.
60											
61	TOTAL NET PLANT	\$6,349,809		\$4,946,286	\$0	\$1,335,956	\$0	\$67,567	\$1,403,523		O.K.
62											
63	Materials and Supplies	75,751	H31	57,349	0	17,687	0	714	18,402	0	O.K.
64	Rural Tel. Bank Stock	0	H35	0	0	0	0	0	0	0	O.K.
65	Cash Working Capital	71,234	Formula	60,117	0	10,853	0	264	11,116	0	O.K.
66	Equal Access Investment	0	--	0	0	0	0	0	0	0	O.K.
67											
68	TOTAL NET INVESTMENT	\$6,496,794		\$5,063,752	\$0	\$1,364,497	\$0	\$68,545	\$1,433,041		O.K.
69											

SPLITROCK TELECOM COOPERATIVE, INC.

Intrastate

***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service				Private Line		TOTAL INTRASTATE	
				InterLATA		IntraLATA		InterLATA	IntraLATA		
				(E)	(F)	(G)	(H)	(I)			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)			
13 LAND AND SUPPORT ASSETS:											
14											
15 Land, Allocable	\$0	H33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Land, Direct	0	V22	0	0	0	0	0	0	0	0	O.K.
17											
18 Total Land	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19											
20 Motor Vehicles	\$0	H33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
21 Aircraft	0	H33	0	0	0	0	0	0	0	0	O.K.
22 Special Purpose Vehicles	0	H33	0	0	0	0	0	0	0	0	O.K.
23 Garage Work Equipment	0	H33	0	0	0	0	0	0	0	0	O.K.
24 Other Work Equipment	2,413,434	H33	1,892,574	0	499,882	0	20,978	520,860	520,860	520,860	O.K.
25 Buildings, Allocable	0	H33	0	0	0	0	0	0	0	0	O.K.
26 Buildings, Direct	0	V29	0	0	0	0	0	0	0	0	O.K.
27 Furniture	0	H33	0	0	0	0	0	0	0	0	O.K.
28 Office Equipment	0	H33	0	0	0	0	0	0	0	0	O.K.
29 General Purpose Computers	0	H33	0	0	0	0	0	0	0	0	O.K.
30											
31 Total Support Assets	\$2,413,434		\$1,892,574	\$0	\$499,882	\$0	\$20,978	\$520,860	\$520,860	\$520,860	O.K.
32											
33 Tot. Land and Support Assets	\$2,413,434		\$1,892,574	\$0	\$499,882	\$0	\$20,978	\$520,860	\$520,860	\$520,860	O.K.
34											
35											
36 CENTRAL OFFICE EQUIPMENT:											
37											
38 CAT 1 Oper. Sys., TSPS	\$0	G22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
39 CAT 1 Oper. Sys., Other TSPS	0	G21	0	0	0	0	0	0	0	0	O.K.
40 CAT 1 Oper. Sys., Aux. Pos.	0	G23	0	0	0	0	0	0	0	0	O.K.
41 CAT 1 Oper. Sys., Other	0	V36	0	0	0	0	0	0	0	0	O.K.
42											
43 Total CAT 1	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
44											
45											
46 CAT 2 Tandem Sw. Allocable	\$607,663	G26	\$468,971	\$0	\$138,692	\$0	\$0	\$138,692	\$138,692	\$138,692	O.K.
47 CAT 2 Tandem Sw. Direct	0	V38	0	0	0	0	0	0	0	0	O.K.
48											
49 Total CAT 2	\$607,663		\$468,971	\$0	\$138,692	\$0	\$0	\$138,692	\$138,692	\$138,692	O.K.

SPLITROCK TELECOM COOPERATIVE, INC.

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)	(E)	(F)	(G)	(H)	(I)		
63 CAT 3 Local Sw. Allocable	\$2,940,654	G15	\$2,481,483	\$0	\$459,171	\$0	\$0	\$459,171	O.K.	
64 CAT 3 Local Sw. Direct	0	V40	0	0	0	0	0	0	O.K.	
65										
66 Total CAT 3	\$2,940,654		\$2,481,483	\$0	\$459,171	\$0	\$0	\$459,171	O.K.	
67									O.K.	
68 Total COE Sw. CAT 2&3	\$3,548,317		\$2,950,454	\$0	\$597,863	\$0	\$0	\$597,863	O.K.	
69										
70										
71 COE TRANSMISSION:										
72										
73 CAT 4.12 Exchange Trunk	\$214,784	123	\$214,784	\$0	\$0	\$0	\$0	\$0	O.K.	
74 CAT 4.12 Exch. Tr. Direct	0	V42	0	0	0	0	0	0	O.K.	
75 CAT 4.13 Exch. Ln. Message	1,021,768	G13	766,326	0	255,442	0	0	255,442	O.K.	
76 CAT 4.13 PL, WATS, Local	28,246	F18	21,279	0	0	0	6,967	6,967	O.K.	
77 CAT 4.13 Direct	0	V45	0	0	0	0	0	0	O.K.	
78 CAT 4.23 Message	706,501	G18	535,615	0	170,886	0	0	170,886	O.K.	
79 CAT 4.23 PL, WATS	0	F24	0	0	0	0	0	0	O.K.	
80 CAT 4.23 Direct	115,105	V48	77,095	0	0	0	38,010	38,010	O.K.	
81 CAT 4.3 H/R Message	0	G29	0	0	0	0	0	0	O.K.	
82 CAT 4.3 WATS	0	V50	0	0	0	0	0	0	O.K.	
83 CAT 4.3 Direct	0	V51	0	0	0	0	0	0	O.K.	
84										
85 Total COE CAT 4	\$2,086,404		\$1,615,099	\$0	\$426,328	\$0	\$44,977	\$471,305	O.K.	
86										
87										
88 INFORMATION ORIGINATION/TERMINATION:										
89										
90 CAT 1 Other IOT Equipment	\$0	G13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
91 CAT 1 Coinless Pay Phones	0	G18	0	0	0	0	0	0	O.K.	
92 CAT 2 CP Equipment	0	V70	0	0	0	0	0	0	O.K.	
93										
94 Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
95										
96										

SPLITROCK TELECOM COOPERATIVE, INC.

		Intrastate								
		Message Telephone Service				Private Line		TOTAL		
***** FCC PART 36 ***** Plant Investment Detail		TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
111	CABLE AND WIRE FACILITIES:									
112										
113	CAT 1.1 IntraLATA PL/WATS	130,000	F31	\$97,934	\$0	\$0	\$0	\$32,067	\$32,067	O.K.
114	CAT 1.2 InterLATA PL/WATS	0	F31	0	0	0	0	0	0	O.K.
115	CAT 1.3 Joint Message	4,702,549	G13	3,526,911	0	1,175,637	0	0	1,175,637	O.K.
116	Other CAT 1 C&WF	0	V74	0	0	0	0	0	0	O.K.
117										
118	Total CAT 1 C&WF	\$4,832,549		\$3,624,845	\$0	\$1,175,637	\$0	\$32,067	\$1,207,704	O.K.
119										
120	CAT 2 C&WF	\$150,954	G28	\$150,954	\$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	\$150,954		\$150,954	\$0	\$0	\$0	\$0	\$0	O.K.
124										
125	CAT 3 Joint Message	380,278	G17	290,491	0	89,787	0	0	\$89,787	O.K.
126	CAT 3 PL/WATS etc.	0	F36	0	0	0	0	0	0	O.K.
127	CAT 3 Direct	55,773	V79	36,731	0	0	0	19,042	19,042	O.K.
128										
129	Total CAT 3 C&WF	\$436,051		\$327,222	\$0	\$89,787	\$0	\$19,042	\$108,829	O.K.
130										
131	CAT 4 Message	\$0	G29	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
132	CAT 4 WATS	0	V81	0	0	0	0	0	0	O.K.
133	CAT 4 Direct	0	V82	0	0	0	0	0	0	O.K.
134										
135	Total CAT 4 C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
136										
137	TOTAL C&WF	\$5,419,554		\$4,103,021	\$0	\$1,265,424	\$0	\$51,109	\$1,316,533	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.

SPLITROCK TELECOM COOPERATIVE, INC.

***** FCC PART 36 ***** Plant Investment Detail (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Intrastate				TOTAL INTRASTATE (I)	
				Message Telephone Service		Private Line			
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)		
160									
161 COE Operator	\$0	H16	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162 COE Tandem Switch	0	H17	0	0	0	0	0	0	O.K.
163 COE Local Switch	0	H18	0	0	0	0	0	0	O.K.
164 COE Transmission	0	H20	0	0	0	0	0	0	O.K.
165 COE Direct	0	V89	0	0	0	0	0	0	O.K.
166									
167 Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
168									
169 IOT Leases	\$0	V90	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170									
171 C&WF Leases	\$0	V91	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172									
173 TOTAL CAPITAL LEASES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
174									
175									
176 LEASEHOLD IMPROVEMENTS:									
177									
178 Land and Support Assets	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
179 COE Switching	0	H18	0	0	0	0	0	0	O.K.
180 COE Operator	0	H16	0	0	0	0	0	0	O.K.
181 COE Transmission	0	H20	0	0	0	0	0	0	O.K.
182 IOT	0	V96	0	0	0	0	0	0	O.K.
183 C&WF	0	V97	0	0	0	0	0	0	O.K.
184 Other	0	V98	0	0	0	0	0	0	O.K.
185									
186 TOTAL LEASEHOLD IMPROVEMENT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
187									
188									
189 TPIS, EXCL. ACCT. No. 2690	\$13,467,709		\$10,561,148	\$0	\$2,789,497	\$0	\$117,064	\$2,906,561	O.K.

SPLITROCK TELECOM COOPERATIVE, INC.

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

SPLITROCK TELECOM COOPERATIVE, INC.

Intrastate

***** FCC PART 36 ***** Reserves and Deferrals	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 ACCUM. DEPRECIATION, TPIS:									
14									
15 Support Assets	\$1,124,466	H13	\$881,787	\$0	\$232,905	\$0	\$9,774	\$242,679	O.K.
16 COE Switching	2,499,852	H19	2,078,647	0	421,205	0	0	421,205	O.K.
17 COE Operator	0	H16	0	0	0	0	0	0	O.K.
18 COE Transmission	558,851	H20	432,610	0	114,193	0	12,047	126,241	O.K.
19 IOT Equipment	0	H25	0	0	0	0	0	0	O.K.
20 Cable and Wire Facilities	2,934,731	H31	2,221,818	0	685,237	0	27,676	712,913	O.K.
21 Other Plant	0	V135	0	0	0	0	0	0	O.K.
22									
23 Total Accum. Depr., TPIS	\$7,117,900		\$5,614,862	\$0	\$1,453,540	\$0	\$49,497	\$1,503,038	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.	\$7,117,900		\$5,614,862	\$0	\$1,453,540	\$0	\$49,497	\$1,503,038	O.K.
35									
36									
37 ACCUM. DEF. INC. TAXES, NET:									
38									
39 Support Assets	0	H13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40 COE Switching	0	H19	0	0	0	0	0	0	O.K.
41 COE Operator	0	H16	0	0	0	0	0	0	O.K.
42 COE Transmission	0	H20	0	0	0	0	0	0	O.K.
43 IOT Equipment	0	H25	0	0	0	0	0	0	O.K.
44 Cable and Wire Fac.	0	H31	0	0	0	0	0	0	O.K.
45 Unclassified	0	V145	0	0	0	0	0	0	O.K.
46									
47 Total Accum. Def. Inc. Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

SPLITROCK TELECOM COOPERATIVE, INC.

Private Line

***** FCC PART 36 ***** Functional Distribution of Selected Investments	TOTAL COMPANY	Joint Use Message	Interstate		Intrastate		Extended Area Service	Other		
			InterLATA	IntraLATA	InterLATA	IntraLATA				
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 TRANS. CCT EQUIPMENT:										
14										
15 Working Loops	5,576	5,426	0	0	0	37	0	113	O.K.	
16 Avg. Cost per Loop	188.31	188.31	188.31	188.31	188.31	188.31	188.31	188.31		
17										
18 CAT 4.13 Exch Ln. Invest.	\$1,050,014	\$1,021,768	\$0	\$0	\$0	\$6,967	\$0	\$21,279		
19										
20										
21 Circuit Terminations	773	773	0	0	0	0	0	0	O.K.	
22 Avg. Cost per Termination	913.97	913.97	913.97	913.97	913.97	913.97	913.97	913.97		
23										
24 CAT 4.23 Other IX	\$706,501	\$706,501	\$0	\$0	\$0	\$0	\$0	\$0		
25										
26										
27 C&WF INVESTMENT:										
28										
29 Working Loops	5,576	5,426	0	0	0	37	0	113		
30 Loops Factor	1.000000	0.973099	0.000000	0.000000	0.000000	0.006636	0.000000	0.020265	O.K.	
31 CAT 1 Exchange C&WF	\$4,832,549	\$4,702,549	\$0	\$0	\$0	\$32,067	\$0	\$97,934		
32										
33										
34 Equivalent IX Circuit Miles	10,188	10,188	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	\$380,278	\$380,278	\$0	\$0	\$0	\$0	\$0	\$0		

SPLITROCK TELECOM COOPERATIVE, INC.

Intrastate

***** FCC PART 36 ***** Physical Allocation Factors	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
				(E)	(F)	(G)	(H)		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 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	0.843854	0.000000	0.156146	0.000000	0.000000	0.156146	O.K.
16									
17 Conversation Minute-Miles	1.000000	CMM	0.763892	0.000000	0.236108	0.000000	0.000000	0.236108	O.K.
18 Conversation Minutes	1.000000	CM	0.758124	0.000000	0.241876	0.000000	0.000000	0.241876	O.K.
19 Subscriber Minutes (SLU)	1.000000	SLU	0.921927	0.000000	0.078073	0.000000	0.000000	0.078073	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	1.000000	CT2	0.771762	0.000000	0.228238	0.000000	0.000000	0.228238	O.K.
27									
28 Exchange Trunk Minutes	1.000000	ETM	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29 MOU-Mi., Host/Remote	0.000000	HRM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	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	0.000000	CB	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
36 EU Presubscription Factor	1.000000	EPRE	0.399895	0.000000	0.600105	0.000000	0.000000	0.600105	O.K.
37 EU MTS & WATS Factor	1.000000	EMTS	0.676637	0.000000	0.323363	0.000000	0.000000	0.323363	O.K.
38 EU Access, P/L and All Other Factor	1.000000	EPLO	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
39 IX Special Access Factor	0.000000	ISPA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
40 IX Switched Access Factor	0.000000	ISWA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
41 IX Billing & Collection Services Factor	0.000000	IBC	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
42 Coin Revenue Percent	1.000000	CR	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
43 Relative Toll/Local Msgs.	1.000000	TLM	0.524331	0.000000	0.475669	0.000000	0.000000	0.475669	O.K.
44 Relative Users Percent	1.000000	RUP	0.798339	0.000000	0.201661	0.000000	0.000000	0.201661	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.

SPLITROCK TELECOM COOPERATIVE, INC.

Intrastate

***** FCC PART 36 ***** Internal Allocation Factors	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 Support Assets	1.000000	D31	0.784183	0.000000	0.207125	0.000000	0.008692	0.215817	O.K.
14 Land and Support Assets	1.000000	D33	0.784183	0.000000	0.207125	0.000000	0.008692	0.215817	O.K.
15									
16 COE Operator	0.000000	D43	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
17 COE Tandem Switching	1.000000	D49	0.771762	0.000000	0.228238	0.000000	0.000000	0.228238	O.K.
18 COE Local Switching	1.000000	D66	0.843854	0.000000	0.156146	0.000000	0.000000	0.156146	O.K.
19 COE Total Switching	1.000000	D68	0.831508	0.000000	0.168492	0.000000	0.000000	0.168492	O.K.
20 COE Transmission	1.000000	D85	0.774107	0.000000	0.204336	0.000000	0.021557	0.225893	O.K.
21 Total COE	1.000000	C19	0.810254	0.000000	0.181764	0.000000	0.007982	0.189746	O.K.
22									
23 Info. Orig./Term. CAT 1	0.000000	D90	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
24 Info. Orig./Term. CAT 2	0.000000	D92	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
25 Total IOT	0.000000	D94	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
26									
27 C&WF CAT 1	1.000000	D118	0.750090	0.000000	0.243275	0.000000	0.006636	0.249910	O.K.
28 C&WF CAT 2	1.000000	D120	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29 C&WF CAT 3	1.000000	D129	0.750422	0.000000	0.205909	0.000000	0.043669	0.249578	O.K.
30 C&WF CAT 4	0.000000	D135	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
31 Total C&WF	1.000000	D137	0.757077	0.000000	0.233492	0.000000	0.009430	0.242923	O.K.
32									
33 Total Equipment	1.000000	C23	0.784183	0.000000	0.207125	0.000000	0.008692	0.215817	O.K.
34									
35 TPIS	1.000000	C32	0.784183	0.000000	0.207125	0.000000	0.008692	0.215817	O.K.
36 TPIS, excl. Acct. No. 2690	1.000000	D189	0.784183	0.000000	0.207125	0.000000	0.008692	0.215817	O.K.
37									
38 Plt. Held, Fut. Use	0.000000	D215	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
39									
40 Total Tangible Assets	0.000000	C25	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
41 Total Intangible Assets	0.000000	C29	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
42									
43 Long-term PUC	0.000000	C36	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
44 Net Telephone Plant	1.000000	C61	0.778966	0.000000	0.210393	0.000000	0.010641	0.221034	O.K.
45 Total Net Investment	1.000000	C68	0.779423	0.000000	0.210026	0.000000	0.010551	0.220577	O.K.
46 Capital Leases	0.000000	D173	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
47									
48 Tot. Bus. Ofc., Cust. Serv.	1.000000	I141	0.883195	0.000000	0.116805	0.000000	0.000000	0.116805	O.K.
49									
50 Total "BIG THREE" Expenses	1.000000	I170	0.823280	0.000000	0.172323	0.000000	0.004397	0.176720	O.K.
51									
52 Corporate Operations Expense	1.000000	I185	0.779807	0.000000	0.216101	0.000000	0.004092	0.220193	O.K.

SPLITROCK TELECOM COOPERATIVE, INC.

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.	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Network Support, Direct	0	V149	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.	\$74,432	H14	\$58,368	\$0	\$15,417	\$0	\$647	\$16,064	O.K.
21 General Support, Direct	0	V151	0	0	0	0	0	0	O.K.
22									
23 Total General Support Exp.	\$74,432		\$58,368	\$0	\$15,417	\$0	\$647	\$16,064	O.K.
24									
25 Central Office Eq., Alloc.	\$135,587	H21	\$109,860	\$0	\$24,645	\$0	\$1,082	\$25,727	O.K.
26 Central Office Eq., Direct	0	V153	0	0	0	0	0	0	O.K.
27									
28 Total COE Exp.	\$135,587		\$109,860	\$0	\$24,645	\$0	\$1,082	\$25,727	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.	\$57,201	H31	\$43,306	\$0	\$13,356	\$0	\$539	\$13,895	O.K.
38 Cable & Wire, Direct	0	V159	0	0	0	0	0	0	O.K.
39									
40 Total C&WF Exp.	\$57,201		\$43,306	\$0	\$13,356	\$0	\$539	\$13,895	O.K.
41									
42 TOTAL PLT. SPEC. OPER. EXP.	\$267,220		\$211,534	\$0	\$53,418	\$0	\$2,269	\$55,686	O.K.
43									
44 TOTAL PLT. SPEC., ex SUPPORT	\$192,788		\$153,165	\$0	\$38,001	\$0	\$1,622	\$39,623	O.K.

SPLITROCK TELECOM COOPERATIVE, INC.

	***** 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	InterLATA	IntraLATA		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)			
58	NON-SPECIFIC OPER. EXP.:											
59												
60	Ohn. Ptl. and Equip., Alloc.	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
61	Ohn. Ptl. and Equip., Direct	0	V177	0	0	0	0	0	0	0	0	O.K.
62												
63	Total Ohn. Ptl. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
64												
65	Network Operations, Alloc.	\$147,687	H33	\$115,814	\$0	\$30,590	\$0	\$1,284	\$0	\$31,873	\$0	O.K.
66	Network Operations, Direct	68,219	V179	51,918	0	16,301	0	0	0	16,301	0	O.K.
67												
68	Total Network Oper. Exp.	\$215,906		\$167,732	\$0	\$46,891	\$0	\$1,284	\$0	\$48,174	\$0	O.K.
69												
70	Total Access Expenses	\$373,118	V180	\$373,118	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
71												
72	Depr., Support Assets	\$197,550	H13	\$154,915	\$0	\$40,918	\$0	\$1,717	\$0	\$42,635	\$0	O.K.
73	Depr., COE Switching	320,463	H19	266,468	0	53,995	0	0	0	53,995	0	O.K.
74	Depr., COE Operator	0	H16	0	0	0	0	0	0	0	0	O.K.
75	Depr., COE Transmission	192,543	H20	149,049	0	39,343	0	4,151	0	43,494	0	O.K.
76	Depr., IOT Equipment	0	H25	0	0	0	0	0	0	0	0	O.K.
77	Depr., C&W Facilities	285,454	H31	216,111	0	66,651	0	2,692	0	69,343	0	O.K.
78	Depr., PHFU	0	H38	0	0	0	0	0	0	0	0	O.K.
79												
80	Total Depreciation Expense	\$996,010		\$786,542	\$0	\$200,908	\$0	\$8,560	\$0	\$209,468	\$0	O.K.
81												
82	Amort., Tangible Assets	\$0	H40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83	Amort., Intangible Assets	0	H41	0	0	0	0	0	0	0	0	O.K.
84	Other Amortization	0	V189	0	0	0	0	0	0	0	0	O.K.
85	Direct Assigned Amort.	0	V190	0	0	0	0	0	0	0	0	O.K.
86												
87	Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
88												
89	Total Depr. and Amort.	\$996,010		\$786,542	\$0	\$200,908	\$0	\$8,560	\$0	\$209,468	\$0	O.K.
90												
91	TOTAL NON-SPEC. OPER. EXP.	\$1,585,034		\$1,327,392	\$0	\$247,798	\$0	\$9,844	\$0	\$257,642	\$0	O.K.

SPLITROCK TELECOM COOPERATIVE, INC.

***** 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	10,932	G19	10,079	0	853	0	0	853	853	O.K.
119 Foreign Directory	0	G46	0	0	0	0	0	0	0	O.K.
120										
121 Total Directory	\$10,932		\$10,079	\$0	\$853	\$0	\$0	\$853	\$853	O.K.
122										
123 Bus. Ofc., EU Presubscription	\$7,622	G36	\$3,048	\$0	\$4,574	\$0	\$0	\$4,574	\$4,574	O.K.
124 Bus. Ofc., EU MTS & WATS	4,246	G37	2,873	0	1,373	0	0	1,373	1,373	O.K.
125 Bus. Ofc., EU Access, P/L & all Other	80,390	G38	80,390	0	0	0	0	0	0	O.K.
126 Bus. Ofc., IXC Special Access	0	G39	0	0	0	0	0	0	0	O.K.
127 Bus. Ofc., IXC Switched Access	0	G40	0	0	0	0	0	0	0	O.K.
128 Bus. Ofc., IXC B & C Services	0	G41	0	0	0	0	0	0	0	O.K.
129 Coin Collect & Admin.	191	G42	191	0	0	0	0	0	0	O.K.
130										
131 Total Business Office	\$92,449		\$86,502	\$0	\$5,947	\$0	\$0	\$5,947	\$5,947	O.K.
132										
133 Cust. Svc., Direct	\$0	V205	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
134 Cust. Serv., Msg. Process	7,815	G43	4,098	0	3,717	0	0	3,717	3,717	O.K.
135 Cust. Serv., Other B&C	13,943	G44	11,131	0	2,812	0	0	2,812	2,812	O.K.
136 Cust. Serv., CABS	2,478	G45	1,239	0	1,239	0	0	1,239	1,239	O.K.
137 Cust. Serv., EU Common Line	734	V209	734	0	0	0	0	0	0	O.K.
138										
139 Total Customer Service	\$24,970		\$17,202	\$0	\$7,768	\$0	\$0	\$7,768	\$7,768	O.K.
140										
141 Total Bus. Ofc., Cust. Serv.	\$117,419		\$103,704	\$0	\$13,715	\$0	\$0	\$13,715	\$13,715	O.K.
142										

SPLITROCK TELECOM COOPERATIVE, INC.

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.	\$123,329	H48	\$108,924	\$0	\$14,405	\$0	\$0	\$14,405	O.K.
157	Other Cust. Serv., Direct	396	V211	396	0	0	0	0	0	O.K.
158										
159	Total Other Cust. Serv.	\$123,725		\$109,320	\$0	\$14,405	\$0	\$0	\$14,405	O.K.
160										
161	TOTAL CUSTOMER OPER. EXP.	\$252,076		\$223,102	\$0	\$28,974	\$0	\$0	\$28,974	O.K.
162										
163										
164	"BIG-THREE" EXPENSES:									
165										
166	Total Plt. Spec., ex Support	\$192,788	44	\$153,165	\$0	\$38,001	\$0	\$1,622	\$39,623	O.K.
167	Total Network Oper. Exp.	215,906	68	167,732	0	46,891	0	1,284	48,174	O.K.
168	Total Customer Operations	252,076	161	223,102	0	28,974	0	0	28,974	O.K.
169										
170	TOTAL "BIG THREE" EXPENSES	\$660,770		\$543,999	\$0	\$113,866	\$0	\$2,905	\$116,771	O.K.
171										
172										
173	CORPORATE OPERATIONS EXPENSE:									
174										
175	Exec. and Planning, Alloc.	\$129,901	H50	\$106,945	\$0	\$22,385	\$0	\$571	\$22,956	O.K.
176	Exec. and Planning, Direct	0	V213	0	0	0	0	0	0	O.K.
177										
178	Total Exec. and Planning	\$129,901		\$106,945	\$0	\$22,385	\$0	\$571	\$22,956	O.K.
179										
180	Admin. & General, Allocable	\$408,882	H50	\$336,624	\$0	\$70,460	\$0	\$1,798	\$72,258	O.K.
181	Admin. & General, Direct	40,129	V231	7,870	0	32,259	0	0	32,259	O.K.
182										
183	Total Admin. and Gen.	\$449,011		\$344,494	\$0	\$102,719	\$0	\$1,798	\$104,517	O.K.
184										
185	TOTAL CORPORATE OPERATIONS	\$578,912		\$451,439	\$0	\$125,104	\$0	\$2,369	\$127,473	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	2,060	V233	1,310	0	750	0	0	750	O.K.
192										
193	Total Non-income Taxes	\$2,060		\$1,310	\$0	\$750	\$0	\$0	\$750	O.K.
194										
195										
196	TOTAL OPER. EXP. AND TAXES	\$2,685,302		\$2,214,777	\$0	\$456,044	\$0	\$14,481	\$470,525	O.K.

SPLITROCK TELECOM COOPERATIVE, INC.

***** 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	\$1,433,041	K52	\$800,415	\$247,906	\$0	\$304,872	\$0	\$79,848	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	\$143,304		\$80,041	\$24,791	\$0	\$30,487	\$0	\$7,985	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	\$143,304		\$80,041	\$24,791	\$0	\$30,487	\$0	\$7,985	O.K.
23										
24	Interest Expense	10,194	N67	5,694	1,763	0	2,169	0	568	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	\$133,110		\$74,348	\$23,027	\$0	\$28,319	\$0	\$7,417	O.K.
30										
31	State Income Taxes	\$0	29	0	0	0	0	0	0	O.K.
32	Federal Income Taxes	0	29	0	0	0	0	0	0	O.K.
33	Operating Expenses and Taxes	470,525	O195	187,307	111,152	3,400	123,855	26,979	17,832	O.K.
34	Uncollectibles	0	Direct	1,902	1,083	0	(2,965)	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	613,829	16+31+32+33	267,348	135,942	3,400	154,342	26,979	25,817	O.K.
38										
39										
40	Gross Receipts Tax	32,307	37	14,071	7,155	179	8,123	1,420	1,359	O.K.
41										
42										
43	TOTAL REVENUE REQUIREMENT	\$646,136		\$283,321	\$144,180	\$3,579	\$159,480	\$28,399	\$27,176	O.K.
44										

SPLITROCK TELECOM COOPERATIVE, INC.

***** 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	\$520,860	L25	\$109,952	\$197,646	\$0	\$171,902	\$0	\$41,359	O.K.	
14										
15 Central Office Equipment	\$1,069,168	L70	\$255,442	\$459,171	\$0	\$309,577	\$0	\$44,977	O.K.	
16 Info. Term./Orig. Equipment	0	L78	0	0	0	0	0	0	O.K.	
17 Cable and Wire Facilities	1,316,533	L117	1,175,637	0	0	89,787	0	51,109	O.K.	
18										
19 Total COE, IOT, C&WF	\$2,385,701		\$1,431,079	\$459,171	\$0	\$399,364	\$0	\$96,086	O.K.	
20										
21 Total Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
22										
23 Total Tele. Plt. ex Intang.	\$2,906,561		\$1,541,032	\$656,817	\$0	\$571,267	\$0	\$137,446	O.K.	
24 Total Intangible Assets	0	L144	0	0	0	0	0	0	O.K.	
25										
26 Total Plant In Service	\$2,906,561		\$1,541,032	\$656,817	\$0	\$571,267	\$0	\$137,446	O.K.	
27 Total Plt. Held Future Use	0	L147	0	0	0	0	0	0	O.K.	
28 Total ST PUC	0	L163	0	0	0	0	0	0	O.K.	
29 Total LT PUC	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	\$2,906,561		\$1,541,032	\$656,817	\$0	\$571,267	\$0	\$137,446	O.K.	
33										
34 less:										
35 Accum. Depr., Plt. in Serv.	1,503,038	M23	756,267	415,581	0	272,196	0	58,993	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	0	M47	0	0	0	0	0	0	O.K.	
41										
42 plus:										
43 Other Assets	0	Direct	0	0	0	0	0	0	O.K.	
44										
45 NET TELEPHONE PLANT	\$1,403,523		\$784,765	\$241,236	\$0	\$299,070	\$0	\$78,452	O.K.	
46 plus:										
47 Class B RTB Stock	0	L171	0	0	0	0	0	0	O.K.	
48 Materials and Supplies	18,402	L173	9,756	4,158	0	3,617	0	870	O.K.	
49 Cash Working Capital	11,116	L175	5,894	2,512	0	2,185	0	526	O.K.	
50 Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.	
51										
52 NET INVESTMENT	\$1,433,041		\$800,415	\$247,906	\$0	\$304,872	\$0	\$79,848	O.K.	
53										

SPLITROCK TELECOM COOPERATIVE, INC.

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	LAND AND SUPPORT ASSETS:									
14										
15	Land Assets, Message	\$0	N28	0	0	0	0	0	0	O.K.
16	Land Assets, Private Line	0	N28	0	0	0	0	0	0	O.K.
17										
18	Total Land Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19										
20	Support Assets, Message	\$499,882	N28	\$105,524	\$189,685	\$0	\$164,979	\$0	\$39,694	O.K.
21	Support Assets, Private Line	20,978	N28	4,428	7,960	0	6,924	0	1,666	O.K.
22										
23	Total Support Assets	\$520,860		\$109,952	\$197,646	\$0	\$171,902	\$0	\$41,359	O.K.
24										
25	Total Land and Supp. Assets	\$520,860		\$109,952	\$197,646	\$0	\$171,902	\$0	\$41,359	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	\$138,692	(G)	\$0	\$0	\$0	\$138,692	\$0	\$0	O.K.
35	Tandem Assigned	0	Direct	0	0	0	0	0	0	O.K.
36										
37	Total Tandem Switching	\$138,692		\$0	\$0	\$0	\$138,692	\$0	\$0	O.K.
38										
39	Local Switching	\$459,171	(E)	\$0	\$459,171	\$0	\$0	\$0	\$0	O.K.
40	Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41										
42	Total Local Switching	\$459,171		\$0	\$459,171	\$0	\$0	\$0	\$0	O.K.
43										
44	Total Switching	\$597,863		\$0	\$459,171	\$0	\$138,692	\$0	\$0	O.K.

SPLITROCK TELECOM COOPERATIVE, INC.

***** 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	255,442	(D)	255,442	0	0	0	0	0	O.K.
60 COE Exch. Line - PL etc.	6,967	(I)	0	0	0	0	0	6,967	O.K.
61 COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	O.K.
62 COE Interexchange, Message	170,886	(G)	0	0	0	170,886	0	0	O.K.
63 COE Interexchange, PL	0	(I)	0	0	0	0	0	0	O.K.
64 COE Interexchange, Assigned	38,010	(G)	0	0	0	0	0	38,010	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 Total COE Transmission	\$471,305		\$255,442	\$0	\$0	\$170,886	\$0	\$44,977	O.K.
69									
70 Total Central Office Equip.	\$1,069,168		\$255,442	\$459,171	\$0	\$309,577	\$0	\$44,977	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	\$32,067	(I)	\$0	\$0	\$0	\$0	\$0	\$32,067	O.K.
83 Exchange Message	1,175,637	(D)	1,175,637	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	\$1,207,704		\$1,175,637	\$0	\$0	\$0	\$0	\$32,067	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	\$89,787	(G)	\$0	\$0	\$0	\$89,787	\$0	\$0	O.K.
94 Interexchange PL, WATS	0	(I)	0	0	0	0	0	0	O.K.
95 Interexchange Assigned	19,042	(G)	0	0	0	0	0	19,042	O.K.
96									
97 Total Interexchange C&WF	\$108,829		\$0	\$0	\$0	\$89,787	\$0	\$19,042	O.K.

SPLITROCK TELECOM COOPERATIVE, INC.

***** FCC PART 69 *****		Part 36	Source or	Common	Local	Information	Common	Billing and	Other	
IntraLATA Investment		IntraLATA	Apportion	Line	Switching		Transport	Collection		
Detail		Total				(F)		(H)	(I)	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
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										
115	Total Hos/Remote C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
116										
117	Total Cable and Wire Facil.	\$1,316,533		\$1,175,637	\$0	\$0	\$89,787	\$0	\$51,109	O.K.
118										
119	TANGIBLE ASSETS:									
120										
121	Land and Support Leases	\$0	N28	0	0	0	0	0	0	O.K.
122										
123	COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124	COE Tandem Switching Leases	0	34	0	0	0	0	0	0	O.K.
125	COE Local Switching Leases	0	39	0	0	0	0	0	0	O.K.
126	COE Transmission Leases	0	68	0	0	0	0	0	0	O.K.
127										
128	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
129										
130	IOT Equipment Leases	\$0	78	0	0	0	0	0	0	O.K.
131										
132	C&WF Leases	\$0	117	0	0	0	0	0	0	O.K.
133										
134	Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
135										
136	Leasehold Impr., Alloc.	\$0	N37	0	0	0	0	0	0	O.K.
137	Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	O.K.
138										
139	Total Leasehold Improvementsa	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
140										
141	Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
142										
143										
144	TOTAL INTANGIBLE ASSETS	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
145										
146										
147	PROPERTY HELD FOR FUTURE US	\$0	N46	0	0	0	0	0	0	O.K.

SPLITROCK TELECOM COOPERATIVE, INC.

***** 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	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
164	Long-term	0	N46	0	0	0	0	0	0	O.K.
165										
166	Total Pl. Under Const.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	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	\$18,402	N37	\$9,756	\$4,158	\$0	\$3,617	\$0	\$870	O.K.
174										
175	CASH WORKING CAPITAL	\$11,116	N37	\$5,894	\$2,512	\$0	\$2,185	\$0	\$526	O.K.
176										
177	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

SPLITROCK TELECOM COOPERATIVE, INC.

***** FCC PART 69 *****										
IntraLATA Reserves and Deferrals		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	ACCUM. DEPRECIATION, TPIS:									
14										
15	Support Assets	\$242,679	N28	\$51,229	\$92,087	\$0	\$80,093	\$0	\$19,270	O.K.
16	COE Switching	421,205	L44	0	323,494	0	97,711	0	0	O.K.
17	COE Operator	0	L32	0	0	0	0	0	0	O.K.
18	COE Transmission	126,241	L68	68,421	0	0	45,772	0	12,047	O.K.
19	IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
20	Cable and Wire Facilities	712,913	L117	636,617	0	0	48,620	0	27,676	O.K.
21	Other Plant	0	N37	0	0	0	0	0	0	O.K.
22										
23	Total Accum. Depr., TPIS	\$1,503,038		\$756,267	\$415,581	\$0	\$272,196	\$0	\$58,993	O.K.
24										
25	ACCUM. AMORTIZATION:									
26										
27	Accum. Depreciation, PHFU	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28	Accum. Amort., Tangible Inv.	0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
29	Accum. Amort., Intang. Inv.	0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30	Accum. Amort., Other	0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31										
32	Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33										
34	Total Accum. Depr./Amort.	\$1,503,038		\$756,267	\$415,581	\$0	\$272,196	\$0	\$58,993	O.K.
35										
36										
37	ACCUM. DEF. INC. TAXES, NET:									
38										
39	Support Assets	\$0	N28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40	COE Switching	0	L44	0	0	0	0	0	0	O.K.
41	COE Operator	0	L32	0	0	0	0	0	0	O.K.
42	COE Transmission	0	L68	0	0	0	0	0	0	O.K.
43	IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
44	Cable and Wire Fac.	0	L117	0	0	0	0	0	0	O.K.
45	Unclassified	0	N37	0	0	0	0	0	0	O.K.
46										
47	Total Accum. Def. Inc. Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

SPLITROCK TELECOM COOPERATIVE, INC.

***** FCC PART 69 *****		Part 36								
Apportionment Factors		IntraLATA	Source	Common	Local	Information	Common	Billing and	Other	
		Total		Line	Switching		Transport	Collection		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Central Office Equipment	\$1,069,168	L70	\$255,442	\$459,171	\$0	\$309,577	\$0	\$44,977	O.K.
14	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
15	C&W Facilities	1,316,533	L117	1,175,637	0	0	89,787	0	51,109	O.K.
16										
17	Total	\$2,385,701		\$1,431,079	\$459,171	\$0	\$399,364	\$0	\$96,086	O.K.
18	Factor	1.000000		0.599857	0.192468	0.000000	0.167399	0.000000	0.040276	O.K.
19										
20	Sum: Sw., Trans., Other	\$954,622	17	\$0	\$459,171	\$0	\$399,364	\$0	\$96,086	O.K.
21	Factor	1.000000		0.000000	0.480998	0.000000	0.418348	0.000000	0.100654	O.K.
22										
23	Central Office Equipment	\$1,069,168	L70	\$255,442	\$459,171	\$0	\$309,577	\$0	\$44,977	O.K.
24	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
25	C&WF, Excl. Exch. Message	140,895	L117-83	0	0	0	89,787	0	51,109	O.K.
26										
27	Total	\$1,210,064		\$255,442	\$459,171	\$0	\$399,364	\$0	\$96,086	O.K.
28	Factor	1.000000		0.211098	0.379461	0.000000	0.330036	0.000000	0.079406	O.K.
29										
30	General Support Facilities	\$520,860	L25	\$109,952	\$197,646	\$0	\$171,902	\$0	\$41,359	O.K.
31	Central Office Equipment	1,069,168	13	255,442	459,171	0	309,577	0	44,977	O.K.
32	Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.
33	C&W Facilities	1,316,533	15	1,175,637	0	0	89,787	0	51,109	O.K.
34	Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.
35										
36	Total	\$2,906,561		\$1,541,032	\$656,817	\$0	\$571,267	\$0	\$137,446	O.K.
37	Factor	1.000000		0.530191	0.225977	0.000000	0.196544	0.000000	0.047288	O.K.
38										
39	Sum: Com. Ln., Sw., Trans.	\$2,769,115	36	\$1,541,032	\$656,817	\$0	\$571,267	\$0	\$0	O.K.
40	Factor	1.000000		0.556507	0.237194	0.000000	0.206299	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	\$2,906,561	K26	\$1,541,032	\$656,817	\$0	\$571,267	\$0	\$137,446	O.K.
46	Factor	1.000000		0.530191	0.225977	0.000000	0.196544	0.000000	0.047288	O.K.

SPLITROCK TELECOM COOPERATIVE, INC.

***** 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	O.K.
61	Wtd. Std. Work Seconds	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
62										
63	"BIG THREE" Expenses	\$132,835	O171	\$46,127	\$26,623	\$1,697	\$38,244	\$15,715	\$4,429	O.K.
64	Factor	1.000000		0.347254	0.200419	0.012778	0.287905	0.118303	0.033344	(0)
65										
66	Net Investment	\$1,433,041	J13	\$800,415	\$247,906	\$0	\$304,872	\$0	\$79,848	O.K.
67	Factor	1.000000		0.558543	0.172993	0.000000	0.212745	0.000000	0.055719	O.K.

SPLITROCK TELECOM COOPERATIVE, INC.

***** 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.	\$0	N37	\$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.	\$16,064	N30	\$3,391	\$6,096	\$0	\$5,302	\$0	\$1,276	O.K.
21	General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
22										
23	Total General Support Exp.	\$16,064		\$3,391	\$6,096	\$0	\$5,302	\$0	\$1,276	O.K.
24										
25	Central Office Eq., Alloc.	\$25,727	N31	\$6,147	\$11,049	\$0	\$7,449	\$0	\$1,082	O.K.
26	Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O.K.
27										
28	Total COE Exp.	\$25,727		\$6,147	\$11,049	\$0	\$7,449	\$0	\$1,082	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.	\$13,895	N33	\$12,408	\$0	\$0	\$948	\$0	\$539	O.K.
37	Cable & Wire, Direct	0	Direct	0	0	0	0	0	0	O.K.
38										
39	Total C&WF Exp.	\$13,895		\$12,408	\$0	\$0	\$948	\$0	\$539	O.K.
40										
41	TOTAL PLT. SPEC. OPER. EXP.	\$55,686		\$21,946	\$17,144	\$0	\$13,699	\$0	\$2,897	O.K.
42										
43	TOTAL PLT. SPEC., ex SUPPORT	\$39,623		\$18,555	\$11,049	\$0	\$8,397	\$0	\$1,622	O.K.

SPLITROCK TELECOM COOPERATIVE, INC.

***** FCC PART 69 *****		Part 36		Common		Local		Information		Common		Billing and		Other	
Operating Expenses and Taxes		IntraLATA		Line		Switching		Information		Transport		Collection			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)							
57	NON-SPECIFIC OPER. EXP.:														
58	Oth. Pil. and Equip. Alloc.	\$0	N18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59	Oth. Pil. and Equip. Direct	0	Direct	0	0	0	0	0	0	0	0	0	0	0	O.K.
61	Total Oth. Pil. & Equip.	\$0		\$0		\$0		\$0		\$0		\$0		\$0	O.K.
62	Network Operations Alloc.	\$31,873	N18	\$19,120	\$0	\$6,135	\$0	\$5,336	\$0	\$5,336	\$0	\$0	\$0	\$1,284	O.K.
63	Network Operations Direct	16,301	Direct	0	0	0	0	16,301	0	16,301	0	0	0	0	O.K.
64	Total Network Oper. Exp.	\$48,174		\$19,120	\$0	\$6,135	\$0	\$21,637	\$0	\$21,637	\$0	\$0	\$0	\$1,284	O.K.
65	Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
66	Depr., Support Assets	\$42,635	L23	\$9,000	\$0	\$16,178	\$0	\$14,071	\$0	\$14,071	\$0	\$0	\$0	\$3,385	O.K.
67	Depr., COE Switching	53,995	L44	0	0	41,470	0	12,526	0	12,526	0	0	0	0	O.K.
68	Depr., COE Operator	0	L32	0	0	0	0	0	0	0	0	0	0	0	O.K.
69	Depr., COE Transmission	43,494	L68	23,573	0	0	0	15,770	0	15,770	0	0	0	4,151	O.K.
70	Depr., IOT Equipment	0	L78	0	0	0	0	0	0	0	0	0	0	0	O.K.
71	Depr., C&W Facilities	69,343	L117	61,922	0	0	0	4,729	0	4,729	0	0	0	2,692	O.K.
72	Depr., PHFU	0	L147	0	0	0	0	0	0	0	0	0	0	0	O.K.
73	Total Depreciation Expense	\$209,468		\$94,496	\$0	\$57,648	\$0	\$47,096	\$0	\$47,096	\$0	\$0	\$0	\$10,228	O.K.
74	Amort., Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
75	Amort., Intangible Assets	0	L144	0	0	0	0	0	0	0	0	0	0	0	O.K.
76	Other Amortization	0	Direct	0	0	0	0	0	0	0	0	0	0	0	O.K.
77	Direct Assigned Amort.	0	Direct	0	0	0	0	0	0	0	0	0	0	0	O.K.
78	Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
79	Total Depr. and Amort.	\$209,468		\$94,496	\$0	\$57,648	\$0	\$47,096	\$0	\$47,096	\$0	\$0	\$0	\$10,228	O.K.
80	TOTAL NON-SPEC. OPER. EXP.	\$257,642		\$113,615	\$0	\$63,782	\$0	\$66,733	\$0	\$66,733	\$0	(\$1)	\$0	\$11,512	O.K.

SPLITROCK TELECOM COOPERATIVE, INC.

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other		
(A)	Total (B)	Apportion (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	853	(F)	0	0	853	0	0	0	O.K.
118	Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119										
120	Total Directory	\$853		\$0	\$0	\$853	\$0	\$0	\$0	O.K.
121										
122	Bus. Ofc., EU Presubscription	4,574	N40	\$2,545	\$1,085	\$0	\$944	\$0	\$0	O.K.
123	Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
124	Bus. Ofc., EU Access PL & All Other	0	(H)	0	0	0	0	0	0	O.K.
125	Bus. Ofc., EU Message	1,373	(H)	0	0	0	0	1,373	0	O.K.
126	Bus. Ofc., EU Reserved	0	(I)	0	0	0	0	0	0	O.K.
127	Bus. Ofc., IX Special Access	0	(I)	0	0	0	0	0	0	O.K.
128	Bus. Ofc., IX Switched Access	0	N40	0	0	0	0	0	0	O.K.
129	Bus. Ofc., IX Billing and Collection	0	(H)	0	0	0	0	0	0	O.K.
130	Bus. Ofc., Coin Collection & Administr.	0	(D)	0	0	0	0	0	0	O.K.
131	Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
132										
133	Total Business Office	\$5,947		\$2,545	\$1,085	\$0	\$944	\$1,373	\$0	O.K.
134										
135	Cust. Serv., Msg. Process	\$3,717	(H)	0	0	0	0	3,717	0	O.K.
136	Cust. Serv., Other B&C	2,812	(H)	0	0	0	0	2,812	0	O.K.
137	Cust. Serv., CABS	1,239	N21	0	596	0	518	0	125	O.K.
138	Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139										
140	Total Customer Service	\$7,768		\$0	\$596	\$0	\$518	\$6,529	\$125	O.K.
141										
142	Total BO, CS, OS, Dir.	\$14,569		\$2,545	\$1,681	\$853	\$1,462	\$7,902	\$125	O.K.

SPLITROCK TELECOM COOPERATIVE, INC.

***** 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.	\$14,405	142	\$2,516	\$1,662	\$844	\$1,446	\$7,814	\$123	O.K.	
159 Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	O.K.	
160										
161 Total Other Cust. Serv.	\$14,405		\$2,516	\$1,662	\$844	\$1,446	\$7,814	\$123	O.K.	
162										
163 TOTAL CUSTOMER OPER. EXP.	\$28,974		\$5,061	\$3,343	\$1,697	\$2,908	\$15,716	\$248	O.K.	
164										
165 "BIG-THREE" EXPENSES:										
166										
167 Total Plt. Specific Exp.	\$55,686	41	\$21,946	\$17,144	\$0	\$13,699	\$0	\$2,897	O.K.	
168 Total Plt Non-specific Exp.	48,174	62 + 67 + 69	19,120	6,135	0	21,637	(1)	1,284	O.K.	
169 Total Customer Operations	28,974	163	5,061	3,343	1,697	2,908	15,716	248	O.K.	
170										
171 TOTAL "BIG THREE" EXPENSES	\$132,835		\$46,127	\$26,623	\$1,697	\$38,244	\$15,715	\$4,429	O.K.	
172										
173 CORPORATE OPERATIONS EXPENSE:										
174										
175 Exec. and Planning, Alloc.	\$22,956	N64	\$7,972	\$4,601	\$293	\$6,609	\$2,716	\$765	O.K.	
176 Exec. and Planning, Direct	0	Direct	0	0	(0)	0	0	0	O.K.	
177										
178 Total Exec. and Planning	\$22,956		\$7,972	\$4,601	\$293	\$6,609	\$2,716	\$765	O.K.	
179										
180 Admin. & General, Allocable	\$72,258	N64	\$25,092	\$14,482	\$923	\$20,803	\$8,548	\$2,409	O.K.	
181 Admin. & General, Direct	32,259	Direct	13,204	7,621	486	10,948	0	0	O.K.	
182										
183 Total Admin. and Gen.	\$104,517		\$38,296	\$22,103	\$1,409	\$31,751	\$8,548	\$2,409	O.K.	
184										
185 TOTAL CORPORATE OPERATIONS	\$127,473		\$46,267	\$26,704	\$1,702	\$38,360	\$11,264	\$3,175	O.K.	
186										
187 NON-INCOME TAXES:										
188										
189 Non-income Taxes, Allocable	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
190 Non-income Taxes, Direct	750	Direct	417	178	0	155	0	0	O.K.	
191									O.K.	
192										
193 Total Non-income Taxes	\$750		\$417	\$178	\$0	\$155	\$0	\$0	O.K.	
194										
195 TOTAL OPER. EXP. AND TAXES	\$470,525		\$187,307	\$111,152	\$3,400	\$123,855	\$26,979	\$17,832	O.K.	

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME SPLITROCK TELECOM COOPERATIVE, INC.
 PERIOD ADDRESSED ENDING DECEMBER 31, 2001
 RUN DATE AND TIME 28-Aug-2003 11:06:08 AM

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

Intrastate

***** FCC PART 36 *****	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)
PLANT INVESTMENT DETAIL:								
21 Land, Allocable	0	---	---	---	---	---	---	---
22 Land, Direct	0	---	0	0	0	0	0	0
23 Motor Vehicles	0	---	---	---	---	---	---	---
24 Aircraft	0	---	---	---	---	---	---	---
25 Special Purpose Vehicles	0	---	---	---	---	---	---	---
26 Garage Work Equipment	0	---	---	---	---	---	---	---
27 Other Work Equipment	2,413,434	---	---	---	---	---	---	---
28 Buildings, Allocable	0	---	---	---	---	---	---	---
29 Buildings, Direct	0	---	0	0	0	0	0	0
30 Furniture	0	---	---	---	---	---	---	---
31 Office Equipment	0	---	---	---	---	---	---	---
32 General Purpose Computers	0	---	---	---	---	---	---	---
33 CAT 1 Oper. Sys., TSPS	0	---	---	---	---	---	---	---
34 CAT 1 Oper. Sys., Other TSPS	0	---	---	---	---	---	---	---
35 CAT 1 Oper. Sys., Aux. Pos.	0	---	---	---	---	---	---	---
36 CAT 1 Oper. Sys., Other	0	---	0	0	0	0	0	0
37 CAT 2 Tandem Sw. Allocable	607,663	---	---	---	---	---	---	---
38 CAT 2 Tandem Sw. Direct	0	---	0	0	0	0	0	0
39 CAT 3 Local Sw. Allocable	2,940,654	---	---	---	---	---	---	---
40 CAT 3 Local Sw. Direct	0	---	0	0	0	0	0	0
41 CAT 4.12 Exchange Trunk	214,784	---	---	---	---	---	---	---
42 CAT 4.12 Exch. Tr. Direct	0	---	0	0	0	0	0	0
43 CAT 4.13 Exch. Ln. Msg., PL & WATS	1,050,014	---	---	---	---	---	---	---
44 Reserved	0	---	---	---	---	---	---	---
45 CAT 4.13 Direct	0	---	0	0	0	0	0	0
46 CAT 4.23 Message, PL & WATS	706,501	---	---	---	---	---	---	---
47 Reserved	0	---	---	---	---	---	---	---
48 CAT 4.23 Direct	115,105	---	77,095	0	0	0	38,010	38,010
49 CAT 4.3 H/R Message	0	---	---	---	---	---	---	---
50 CAT 4.3 WATS	0	---	0	0	0	0	0	0
51 CAT 4.3 Direct	0	---	0	0	0	0	0	0
52 CAT 1 Other IOT Equipment	0	---	---	---	---	---	---	---
53 CAT 1 Coinless Pay Phones	0	---	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

SPLITROCK TELECOM COOPERATIVE, INC.
 ENDING DECEMBER 31, 2001

Intrastate

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE
				Message Telephone Service		Private Line		
(A)	(B)	(C)	(D)	InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)	(I)
70 CAT 2 CP Equipment	0	---	0	0	0	0	0	0
71 Reserved	0	---	---	---	---	---	---	---
72 Reserved	0	---	---	---	---	---	---	---
73 CAT 1.3 Joint Msg., Cat. 1.1 & 1.2 PL	4,832,549	---	---	---	---	---	---	---
74 Other CAT 1 C&WF	0	---	0	0	0	0	0	0
75 CAT 2 C&WF	150,954	---	---	---	---	---	---	---
76 CAT 2 C&WF, Wideband	0	---	0	0	0	0	0	0
77 CAT 3 Joint Message & PL/WATS	380,278	---	---	---	---	---	---	---
78 Reserved	0	---	---	---	---	---	---	---
79 CAT 3 Direct	55,773	---	36,731	0	0	0	19,042	19,042
80 CAT 4 Message	0	---	---	---	---	---	---	---
81 CAT 4 WATS	0	---	0	0	0	0	0	0
82 CAT 4 Direct	0	---	0	0	0	0	0	0
83 Allocable Support Leases	0	---	---	---	---	---	---	---
84 Direct Support Leases	0	---	0	0	0	0	0	0
85 COE Operator	0	---	---	---	---	---	---	---
86 COE Tandem Switch	0	---	---	---	---	---	---	---
87 COE Local Switch	0	---	---	---	---	---	---	---
88 COE Transmission	0	---	---	---	---	---	---	---
89 COE Direct	0	---	0	0	0	0	0	0
90 IOT Leases	0	---	0	0	0	0	0	0
91 C&WF Leases	0	---	0	0	0	0	0	0
92 Leasehold Imp. Land etc.	0	---	---	---	---	---	---	---
93 Leasehold Imp. COE Switching	0	---	---	---	---	---	---	---
94 Leasehold Imp. COE Operator	0	---	---	---	---	---	---	---
95 Leasehold Imp. COE Trans.	0	---	---	---	---	---	---	---
96 Leasehold Imp. IOT	0	---	0	0	0	0	0	0
97 Leasehold Imp. C&WF	0	---	0	0	0	0	0	0
98 Leasehold Imp. Other	0	---	0	0	0	0	0	0
99 Allocable Acct. No. 2690	0	---	---	---	---	---	---	---
100 Direct Acct. No. 2690	0	---	0	0	0	0	0	0
101 Materials and Supplies	75,751	---	---	---	---	---	---	---
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

SPLITROCK TELECOM COOPERATIVE, INC.
ENDING DECEMBER 31, 2001

Intrastate

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE
				Message Telephone Service		Private Line		
				InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
123 TPUC -- Short Term, Alloc.	0	---	---	---	---	---	---	---
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	1,124,466	---	---	---	---	---	---	---
130 Acc. Depr. COE Switching	2,499,852	---	---	---	---	---	---	---
131 Acc. Depr. COE Operator	0	---	---	---	---	---	---	---
132 Acc. Depr. COE Transmission	558,851	---	---	---	---	---	---	---
133 Acc. Depr. IOT Equipment	0	---	---	---	---	---	---	---
134 Acc. Depr. Cable and Wire Facilities	2,934,731	---	---	---	---	---	---	---
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	0	---	---	---	---	---	---	---
140 Acc. Def. IT COE Switching	0	---	---	---	---	---	---	---
141 Acc. Def. IT COE Operator	0	---	---	---	---	---	---	---
142 Acc. Def. IT COE Trans.	0	---	---	---	---	---	---	---
143 Acc. Def. IT IOT Equipment	0	---	---	---	---	---	---	---
144 Acc. Def. IT C&WF	0	---	---	---	---	---	---	---
145 Acc. Def. IT Unclassified	0	---	0	0	0	0	0	0
146								
147 OPERATING EXPENSES AND TAXES:								
148 Network Support, Alloc.	0	---	---	---	---	---	---	---
149 Network Support, Direct	0	---	0	0	0	0	0	0
150 General Support, Alloc.	74,432	---	---	---	---	---	---	---
151 General Support, Direct	0	---	0	0	0	0	0	0
152 Central Office Eq., Alloc.	135,587	---	---	---	---	---	---	---
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.	57,201	---	---	---	---	---	---	---
159 Cable & Wire, Direct	0	---	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

SPLITROCK TELECOM COOPERATIVE, INC.
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)		
176	Oth. Plt. and Equip., Alloc.	0	---	---	---	---	---	---	---	
177	Oth. Plt. and Equip., Direct	0	---	0	0	0	0	0	0	
178	Network Operations, Alloc.	147,687	---	---	---	---	---	---	---	
179	Network Operations, Direct	68,219	---	51,918	0	16,301	0	0	16,301	
180	Total Access Expense	373,118	---	373,118	0	0	0	0	0	
181	Depr., Support Assets	197,550	---	---	---	---	---	---	---	
182	Depr., COE Switching	320,463	---	---	---	---	---	---	---	
183	Depr., COE Operator	0	---	---	---	---	---	---	---	
184	Depr., COE Transmission	192,543	---	---	---	---	---	---	---	
185	Depr., IOT Equipment	0	---	---	---	---	---	---	---	
186	Depr., C&W Facilities	285,454	---	---	---	---	---	---	---	
187	Amort., Tangible Assets	0	---	---	---	---	---	---	---	
188	Amort., Intangible Assets	0	---	---	---	---	---	---	---	
189	Other Amortization	0	---	0	0	0	0	0	0	
190	Direct Assigned Amort.	0	---	0	0	0	0	0	0	
191	Marketing, Allocable	0	---	---	---	---	---	---	---	
192	Marketing, Direct	0	---	0	0	0	0	0	0	
193	Operator Service, Alloc.	0	---	---	---	---	---	---	---	
194	Operator Service, Direct	0	---	0	0	0	0	0	0	
195	Classified Directory	0	---	0	0	0	0	0	0	
196	Alphabetical Directory	10,932	---	---	---	---	---	---	---	
197	Foreign Directory	0	---	---	---	---	---	---	---	
198	Bus. Ofc., EU Presubscription	7,622	---	---	---	---	---	---	---	
199	Bus. Ofc., EU MTS & WATS	4,246	---	---	---	---	---	---	---	
200	Bus. Ofc., EU Access, P/L & all Other	80,390	---	---	---	---	---	---	---	
201	Bus. Ofc., IXC Special Access	0	---	---	---	---	---	---	---	
202	Bus. Ofc., IXC Switched Access	0	---	---	---	---	---	---	---	
203	Bus. Ofc., IXC B & C Services	0	---	---	---	---	---	---	---	
204	Coin Collect & Admin.	191	---	---	---	---	---	---	---	
205	Cust. Svc., Direct	0	---	0	0	0	0	0	0	
206	Cust. Serv., Msg. Process	7,815	---	---	---	---	---	---	---	
207	Cust. Serv., Other B&C	13,943	---	---	---	---	---	---	---	
208	Cust. Serv., CABS	2,478	---	---	---	---	---	---	---	
209	Cust. Serv., EU Common Line	734	---	734	0	0	0	0	0	
210	Other Cust. Serv., Alloc.	123,329	---	---	---	---	---	---	---	
211	Other Cust. Serv., Direct	396	---	396	0	0	0	0	0	
212	Exec. and Planning, Alloc.	129,901	---	---	---	---	---	---	---	
213	Exec. and Planning, Direct	0	---	0	0	0	0	0	0	

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

SPLITROCK TELECOM COOPERATIVE, INC.
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)	InterLATA		IntraLATA
230	Admin. & General, Allocable	408,882	---	---	---	---	---	---	---	---
231	Admin. & General, Direct	40,129	---	7,870	0	32,259	0	0	0	32,259
232	Non-income Taxes, Allocable	0	---	---	---	---	---	---	---	---
233	Non-income Taxes, Direct	2,060	---	1,310	0	750	0	0	0	750
234										
235	OTHER INCOME STATEMENT:									
236	State Income Tax Rate	0.00%	---	---	---	---	---	---	---	---
237	Federal Income Tax Rate	0.00%	---	---	---	---	---	---	---	---
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	0
243	Contributions	29,410	---	---	---	---	---	---	---	---
244	Interest Expense	46,118	---	---	---	---	---	---	---	---
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	0
249	Uncollectibles	0	---	0	0	0	0	0	0	0
250	Other Revenue Adjustments	0	---	0	0	0	0	0	0	0
251	Other Revenue Taxes	0	---	0	0	0	0	0	0	0
252										

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

SPLITROCK TELECOM COOPERATIVE, INC.
 ENDING DECEMBER 31, 2001

				Interstate		Intrastate			
				Private Line		Private Line			
***** FCC PART 36 *****		TOTAL COMPANY	Source/ Allocator	Other	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
271 Working Loops	5,576	---	113	0	0	0	37	37	
272 Equivalent Interexchange Cct. Miles	10,188	---	0	0	0	0	0	0	
273 Interexchange Circuit Terminations	773	---	0	0	0	0	0	0	

A/C NO.	DESCRIPTION	12/31/2001 BALANCE	ENTRY NO.	RECLASS ENTRIES	K&M CHANGES	NONREG REMOVAL	12/31/2001 ADJ BALANCE	2001 STUDY BAL
2111.0000	LAND	225,142.31				(31,687.41)	193,454.90	
2112.0000	VEHICLES	321,373.48				(119,458.26)	201,915.22	
2116.0000	TOOLS & WORK EQUIPMENT	201,403.16				(74,863.90)	126,539.26	
2116.1000	TOOLS - RADIO	16,487.19				(6,128.48)	10,358.71	
2116.2000	TOOLS - CELLULAR	1,768.72				(657.45)	1,111.27	
2121.0000	BUILDINGS	937,740.41			176,463.00	(156,817.36)	957,386.05	
2122.0000	FURNITURE & OFFICE EQUIPMENT	343,238.98				(67,330.00)	275,908.98	
2124.0000	COMPUTERS	493,779.73				(96,860.18)	396,919.55	
2124.1000	COMPUTER SOFTWARE	310,808.64				(60,968.44)	249,840.20	
2100	TOTAL: GENERAL SUPPORT	2,851,742.62		0.00	176,463.00	(614,771.49)	2,413,434.13	2,413,434
2212.1000	COE - DIGITAL - BRANDON	1,599,638.01	12	2,126.40	608,456.00	0.00	2,210,220.41	
2212.2000	COE - DIGITAL - GARRETSON	1,227,967.43				0.00	1,227,967.43	
2212.3000	COE - SOFTWARE	320,960.93				0.00	320,960.93	
2210	TOTAL: COE-SWITCHING	3,148,566.37		2,126.40	608,456.00	0.00	3,759,148.77	3,759,149
2232.0000	COE - STATION CARRIER	778,589.98	12,13	102,865.34	46,000.00	0.00	927,455.32	
2232.1000	COE - TRUNK CARRIER	188,643.48	11,13	(134,014.53)		0.00	54,628.95	
2232.2000	COE - FIBER ELECTRONICS	645,668.02			318,000.00	(70,182.18)	893,485.84	
2230	TOTAL: COE-TRANSMISSION	1,612,901.48		(31,149.19)	364,000.00	(70,182.18)	1,875,570.11	1,875,570
2362.0000	OTHER TERMINAL EQUIPMENT	0.00				0.00	0.00	
2300	TOTAL: INFORMATION EQUIP	0.00		0.00	0.00	0.00	0.00	0
2411.0000	POLE LINES	0.00				0.00	0.00	
2421.0000	AERIAL CABLE	0.00				0.00	0.00	
2422.0000	UNDERGROUND CABLE	245,381.40				0.00	245,381.40	
2423.0000	BURIED CABLE	2,960,404.00			710,865.00	0.00	3,671,269.00	
2423.1000	BURIED FIBER	655,757.18				(59,682.94)	596,074.24	
2441.0000	CONDUIT SYSTEM	906,828.94				0.00	906,828.94	
2400	TOTAL: CABLE & WIRE FAC.	4,768,371.52		0.00	710,865.00	(59,682.94)	5,419,553.58	5,419,554
2690.0000	ORGANIZATION	0.00				0.00	0.00	
2690	TOTAL : ORGANIZATION	0.00		0.00	0.00	0.00	0.00	0
TOTAL: TEL PLANT IN SERVICE		12,381,581.99		(29,022.79)	1,859,784.00	(744,636.61)	13,467,706.59	13,467,707
1220.0000	MATERIAL & SUPPLIES	75,751.29		0.00	0.00	0.00	75,751.29	75,751
2003.1100	TPUC - WORK ORDERS	581,673.86			(581,673.86)	0.00	0.00	
2003.1000	TPUC - CONTRACTS	0.00				0.00	0.00	
2003	TOTAL: TPUC	581,673.86		0.00	(581,673.86)	0.00	0.00	0
1406.4000	OTHER TERMINAL EQUIPMENT	0.00				0.00	0.00	
1406.4100	DEPR RES - OTHER TERMINAL EQUIP	0.00				0.00	0.00	
2232.1000	COE -SUB CXR - IOF [PROPERTIES]	0.00	11	29,022.79		0.00	29,022.79	
1190.4100	ACCOUNTS RECEIVABLE - CABS BILLED	0.00			29,669.50	0.00	29,669.50	

A/C NO.	DESCRIPTION	12/31/2001 BALANCE	ENTRY NO.	RECLASS ENTRIES	K&M CHANGES	NONREG REMOVAL	12/31/2001 ADJ BALANCE	2001 STUDY BAL
3100.1120	VEHICLES	90,406.23				(33,605.05)	56,801.18	
3100.1160	TOOLS & WORK EQUIPMENT	147,319.63				(54,760.42)	92,559.21	
3100.1161	TOOLS - RADIO	15,171.39				(5,639.38)	9,532.01	
3100.1162	TOOLS - CELLULAR	1,768.72				(657.45)	1,111.27	
3100.1210	BUILDINGS	423,621.07			7,058.52	(60,615.54)	370,064.05	
3100.1220	FURNITURE & OFFICE EQUIPMENT	222,766.97				(43,698.13)	179,068.84	
3100.1240	COMPUTERS	218,122.26				(42,787.02)	175,335.24	
3100.1241	COMPUTER SOFTWARE	298,560.14				(58,565.77)	239,994.37	
3100.2100	SUBTOTAL: DEPR RES - GSF	1,417,736.41		0.00	7,058.52	(300,328.77)	1,124,466.16	1,124,466
3100.2121	COE - DIGITAL - BRANDON	1,404,507.02			48,676.48	0.00	1,453,183.50	
3100.2122	COE - DIGITAL - GARRETSON	788,148.12				0.00	788,148.12	
3100.2123	COE - SOFTWARE	258,520.25				0.00	258,520.25	
3100.2210	TOTAL: DEPR RES-COE SWITCH	2,451,175.39		0.00	48,676.48	0.00	2,499,851.87	2,499,852
3100.2320	COE - STATION CARRIER	233,218.99			5,750.00	0.00	238,968.99	
3100.2321	COE - TRUNK CARRIER	65,853.82				0.00	65,853.82	
3100.2322	COE - FIBER ELECTRONICS	243,140.25			31,800.00	(20,911.72)	254,028.53	
3100.2230	TOTAL: DEPR RES-COE TRANS	542,213.06		0.00	37,550.00	(20,911.72)	558,851.34	558,851
3100.3620	OTHER TERMINAL EQUIPMENT	0.00				0.00	0.00	
3100.2300	TOTAL: DEPR RES - IOT	0.00		0.00	0.00	0.00	0.00	0
3100.4110	POLE LINES	0.00				0.00	0.00	
3100.4210	AERIAL CABLE	0.00				0.00	0.00	
3100.4220	UNDERGROUND CABLE	32,699.84				0.00	32,699.84	
3100.4230	BURIED CABLE	2,487,775.84			42,651.90	0.00	2,530,427.74	
3100.4231	BURIED FIBER	204,085.35				(32,318.79)	171,766.56	
3100.4410	CONDUIT SYSTEM	199,837.16				0.00	199,837.16	
3100.2400	TOTAL: DEPR RES - CWF	2,924,398.19		0.00	42,651.90	(32,318.79)	2,934,731.30	2,934,731
	TOTAL: DEPRECIATION RES.	7,335,523.05		0.00	135,936.90	(353,559.28)	7,117,900.67	7,117,901
3500.2690	ORGANIZATION	0.00				0.00	0.00	
3500	TOTAL : AMORTIZATION RES.	0.00		0.00	0.00	0.00	0.00	0
	TOTAL: DEPR & AMORT	7,335,523.05		0.00	135,936.90	(353,559.28)	7,117,900.67	7,117,901
	TOTAL : NET PLANT	5,627,732.80		(29,022.79)	1,142,173.24	(391,077.33)	6,349,805.92	
4010.0000	ACCOUNTS PAYABLE	0.00			1,279,409.14	0.00	1,279,409.14	
4080.1001	GROSS REV TAXES - SDAKOTA	213,626.10			0.00	0.00	213,626.10	
4040.0000	CUSTOMER DEPOSITS	27,515.00				0.00	27,515.00	
4040	TOTAL : CUST. DEPOSITS	27,515.00		0.00	0.00	0.00	27,515.00	
4310.0000	ACCR. LIAB. - OTHER POST RET. BEN.	0.00			0.00	0.00	0.00	
4340.0000	DEF. INCOME TAXES - UNDISTRIB.	0.00			0.00	0.00	0.00	0

**TC02-066 - Splitrock Telecom
Cost Study Adjustments**

Account #		Debit	Credit	NOTES: changes to sheet V Line XXX (inc or decr)	References
1	7370 Contribution	24,980.05		243 (increase)	DR1-7, DR 2-8
	6722 External Relations (moved from 6613 to 6722 - adj 5)		725.00	230 (decrease)	
	6728 Gen & Admin Expense		24,255.05	230 (decrease)	
To remove Donations and Picnic expense.					
2	XXXX	144,000.00			Email received 2/13/2003
	6623 Customer Services		40,300.47		
	6711 Executive Exp.		85,047.21	212 (decrease)	
	6722 External Relations		18,652.32		
To remove inter company expenses - Management fees					
3	1190 Other Acct Rec	29,669.50			
	5300.1 Uncollectible - Intrastate		19,228.08	249 (decrease)	
	5300.2 Uncollectible - Interstate		10,441.42	249 (decrease)	
To remove 100% of Company proposed Known and Measurable Adjustment for Global Crossing					
4	XXXX	0.00			
	5300.1 Uncollectible - Intrastate		0.00	249 (decrease)	
	5300.2 Uncollectible - Interstate		0.00	249 (decrease)	
To amortize uncollectibles over three years.					
$13,460 / 3 \text{ years} = 4,486.66 * 2 \text{ years} = 8,973.33$ $7,309 / 3 \text{ years} = 2,436.33 * 2 \text{ years} = 4,872.67$					
5	2690 Regulatory created asset - State	0.00		100 (increase)	
	XXXX Regulatory created asset - Interstate	0.00		100 (increase)	
			0.00		
Create regulatory asset for average remaining balance of uncollectibles.					

Other Adjustments

- Sheet G, Line 42 - move allocator from Intrastate, MTS, IntraLATA to Interstate and Other.

PROPRIETARY

LINE NO.	DESCRIPTION	TOTAL AMOUNT	ALLOCATION BASIS	POTS AMOUNT	CPE AMOUNT	CATV / DBS AMOUNT	LEASED AMOUNT
ALLOCATION FACTORS:							
1	MATERIAL & SUPPLIES	0.00	DIRECT	0.00	0.00	0.00	0.00
2	OFFICE EXPENSE WAGES	681,676.92	DIRECT	547,958.69	67,591.13	66,127.10	0.00
3	PLANT SPECIFIC WAGES	584,107.18	DIRECT	366,987.75	118,475.03	98,644.40	0.00
PLANT IN SERVICE:							
4	LAND & BLDG - CATV SPACE	10,221.10	DIRECT	0.00	0.00	10,221.10	0.00
5	LAND & BLDG - CPE STORAGE	16,035.12	DIRECT	0.00	16,035.12	0.00	0.00
6	LAND & BLDG - VEHICLE SPACE	117,348.30	LINE 3	73,728.57	23,801.87	19,817.86	0.00
7	LAND & BLDG - OFFICE SPACE	604,753.22	LINE 2	486,124.40	59,963.82	58,665.00	0.00
8	LAND & BLDG - ALL OTHER	590,987.98	DIRECT	590,987.98	0.00	0.00	0.00
9	LAND & BLDG - TOTAL	1,339,345.72	LNS 4:8	1,150,840.95	99,800.81	88,703.96	0.00
10	VEHICLE & WORK EQUIP	541,032.55	LINE 3	339,924.46	109,738.16	91,369.93	0.00
11	FURNITURE & OFFICE EQUIP	1,147,827.35	LINE 2	922,668.72	113,811.90	111,346.73	0.00
12	CENTRAL OFFICE - SWITCHING	3,759,148.77	DIRECT	3,759,148.77	0.00	0.00	0.00
13	CENTRAL OFFICE - TRANSMISSION	1,945,752.29	DIRECT	1,875,570.11	0.00	0.00	70,182.18
14	CABLE & WIRE FACILITIES	5,479,236.52	DIRECT	5,419,553.58	0.00	0.00	59,682.94
15	ALL OTHER	0.00	DIRECT	0.00	0.00	0.00	0.00
16	TOTAL	14,212,343.20		13,467,706.59	323,350.87	291,420.62	129,865.12
DEPRECIATION RESERVES:							
17	LAND & BUILDING	430,679.59	LINE 9	370,064.05	32,091.92	28,523.62	0.00
18	VEHICLE & WORK EQUIP	254,665.97	LINE 10	160,003.66	51,654.15	43,008.16	0.00
19	FURNITURE & OFFICE EQUIP	739,449.37	LINE 11	594,398.45	73,319.51	71,731.41	0.00
20	CENTRAL OFFICE - SWITCHING	2,499,851.87	LINE 12	2,499,851.87	0.00	0.00	0.00
21	CENTRAL OFFICE - TRANSMISSION	579,763.06	LINE 13	558,851.34	0.00	0.00	20,911.72
22	CABLE & WIRE FACILITIES	2,967,050.09	LINE 14	2,934,731.30	0.00	0.00	32,318.79
23	ALL OTHER	0.00	LINE 15	0.00	0.00	0.00	0.00
24	TOTAL	7,471,459.95		7,117,900.67	157,065.58	143,263.19	53,230.51
25	OTHER POST RETIREMENT BENEFITS	0.00	LINE 3	0.00	0.00	0.00	0.00
26	DEFERRED INCOME TAXES	0.00	LINE 16	0.00	0.00	0.00	0.00
DEPRECIATION EXPENSES:							
27	LAND & BUILDING	44,568.12	LINE 9	38,295.42	3,320.98	2,951.72	0.00
28	VEHICLE & WORK EQUIP	50,707.95	LINE 10	31,859.22	10,285.14	8,563.59	0.00
29	FURNITURE & OFFICE EQUIP	158,483.62	LINE 11	127,395.36	15,714.32	15,373.94	0.00
30	CENTRAL OFFICE - SWITCHING	320,462.70	LINE 12	320,462.70	0.00	0.00	0.00
31	CENTRAL OFFICE - TRANSMISSION	199,747.28	LINE 13	192,542.51	0.00	0.00	7,204.77
32	CABLE & WIRE FACILITIES	288,597.77	LINE 14	285,454.20	0.00	0.00	3,143.57
33	ALL OTHER	0.00	LINE 15	0.00	0.00	0.00	0.00
34	TOTAL	1,062,567.44		996,009.41	29,320.44	26,889.25	10,348.34
PLANT SPECIFIC EXPENSES:							
35	LAND & BUILDING	52,840.55	LINE 9	45,403.57	3,937.39	3,499.59	0.00
36	LAND & BUILDING - MGMT AGREEMENT	0.00	LINE 2	0.00	0.00	0.00	0.00
37	VEHICLE & WORK EQUIP EXPENSE	-6,305.17	LINE 10	-6,305.17	0.00	0.00	0.00
38	VEHICLE EXPENSE - MGMT AGRMNT	0.00	LINE 3	0.00	0.00	0.00	0.00
39	FURNITURE & OFFICE EQUIP	43,955.68	LINE 11	35,333.30	4,358.39	4,263.99	0.00
40	CENTRAL OFFICE - SWITCHING	113,543.87	LINE 12	113,543.87	0.00	0.00	0.00
41	CENTRAL OFFICE - TRANSMISSION	22,867.82	LINE 13	22,042.99	0.00	0.00	824.83
42	CABLE & WIRE FACILITIES	57,831.15	LINE 14	57,201.22	0.00	0.00	629.93
43	ALL OTHER	0.00	LINE 15	0.00	0.00	0.00	0.00
44	TOTAL	284,733.90		267,219.78	8,295.78	7,763.58	1,454.76
OTHER PROP, PLT, EQUIP EXP:							
45	PLANT PROVISIONING EXPENSE	0.00	LINE 1	0.00	0.00	0.00	0.00
46	OFFICE PROVISIONING EXPENSE	0.00	LINE 2	0.00	0.00	0.00	0.00
47	TOTAL	0.00		0.00	0.00	0.00	0.00
NETWORK OPERATIONS EXPENSES:							
48	POWER	33,277.63	LINE 12 & 13	32,868.25	0.00	0.00	409.38
49	TESTING	55,736.25	DIRECT	55,736.25	0.00	0.00	0.00
50	PLANT ADMINISTRATION	23.85	LINE 44	22.39	0.69	0.65	0.12
51	ALL OTHER	127,279.48	DIRECT	127,279.48	0.00	0.00	0.00
52	TOTAL	216,317.21		215,906.37	0.69	0.65	409.50
CUSTOMER OPERATIONS EXPENSES:							
53	MARKETING	0.00	DIRECT	0.00	0.00	0.00	0.00
54	SERVICES	252,076.66	DIRECT	252,076.66	0.00	0.00	0.00
55	TOTAL	252,076.66		252,076.66	0.00	0.00	0.00
56	TOTAL BIG 3 EXPENSES	753,127.77	LN44+52+55	735,202.81	8,296.47	7,764.23	1,864.26
CORPORATE OPERATIONS EXPENSES:							
57	EXECUTIVE & PLANNING	133,068.27	LINE 56	129,901.16	1,465.88	1,371.84	329.39
58	GENERAL & ADMINISTRATIVE	418,851.40	LINE 56	408,882.44	4,614.08	4,318.07	1,036.81
59	ALL OTHER	40,128.47	DIRECT	40,128.47	0.00	0.00	0.00
60	TOTAL	592,048.14		578,912.07	6,079.96	5,689.91	1,366.20
NONREGULATED REMOVAL SUMMARY:							
61	NET INVESTMENT	391,077.33			166,285.29	148,157.43	76,634.61
62	OPERATING EXPENSES	97,619.06			43,696.87	40,343.39	13,578.80

SPLITROCK TELECOM

12/31/2001

Sheet V, Line 48

CAT 4.23 Direct was directly assigned based on allocation found on the **Summary of Central Office Equipment Costs by Category** found in the backup information.

Sheet V, Line 79

CAT 3 Direct was directly assigned based on allocation found on the **Summary of Outside Plant Costs by Category** found in the backup information.

Sheet V, Lines 178 & 179

Network Operations Expense includes toll lease expense that was directly assigned.

Not directly assigned	\$ 147,687
Interstate	51,918
State MTS	<u>16,301</u>
Total	\$ 215,906

The State MTS portion was allocated in Part 69 on Sheet O, Line 65 to Column G.

Sheet V, Line 180

Access & USF Contribution Expense was directly assigned to the Interstate & Other column.

Sheet V, Lines 207 & 209

Other Billing & Collection Expense was directly assigned based on the following:

95% Other Billing & Collection	\$ 13,943	
5% End User Common Line	<u>734</u>	directly assigned to Interstate
Total Other Billing & Collection	\$ 14,677	

Sheet V, Line 211

NECA TRS Expense was directly assigned to Interstate

TRS, Other Cust Serv., Direct	\$ 396
-------------------------------	--------

Sheet V, Lines 230 & 231

General & Administrative Expense was directly assigned based on the following:

All Other General & Admin Exp	\$ 452,035	
A/C 6721.1000 NECA Reporting Exp	7,870	Interstate
A/C 6721.3000 Traffic Studies	16,078	State
A/C 6721.4000 Cost Study Exp	<u>16,181</u>	State
Total General & Admin Exp	\$ 492,164	

Not directly assigned	\$ 452,035
Interstate	7,870
State MTS	<u>32,259</u>
Total	\$ 492,164

The State MTS portion was allocated in Part 69 on Sheet O, Line 181 to Columns D through G based on Sheet N, Line 63, Columns D through G.

SPLITROCK TELECOM

Sheet V, Line 233

Non-income taxes are directly assigned based on the following:

A/C 7240.1000 FCC Regulatory Fee	\$ 1,310	Interstate
A/C 7240.2000 Operating Tax - Gross Rec PUC	750	State
Total Non-Income Taxes	\$ 2,060	

Interstate	\$ 1,310
State MTS	750
Total	\$ 2,060

The State MTS portion was allocated in Part 69 on Sheet O, Line 190 to Columns D through G based on Sheet N, Line 36, Columns D through G.

Sheet V, Line 249

Uncollectibles are directly assigned based on the following:

A/C 5300.1000 Uncollectibles - Intrastate	\$ -	State
A/C 5300.2000 Uncollectibles - Interstate	\$ -	Interstate
Total Uncollectible Revenue	\$ -	

The State MTS portion was allocated in Part 69 on Sheet J, Line 34 to Columns D through G based on the following:

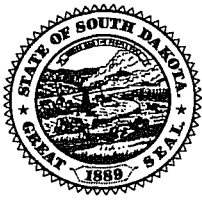
Carrier Common Line	\$ -
Local Switching	\$ -
Tandem Switched Facility	\$ -
Total State Uncollectible	\$ -

Sheet V, Line 271

Working Loops were directly assigned based on information found on the **Local Loop Study Summary** found in the backup information.

Joint MTS Loops	5,426	
Intrastate PL Loops	37	State
Interstate PL Loops	113	Interstate
Local PL Loops	0	Other
Total	5,576	Total Company

Other	113
State PL	37
Total Company	5,576



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

SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

500 East Capitol Avenue
Pierre, South Dakota 57501-5070
www.state.sd.us/puc

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MEMORANDUM

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

TO: Commissioners Sahr, Hanson, and Burg

FROM: Keith Senger 

RE: TC02-066 – Splitrock Telecom Cooperative, Inc., Intrastate Switched Access Revenue Req.

DATE: September 2, 2003

On June 18, 2002, Splitrock Telecom Cooperative, Inc. (Splitrock Telecom) 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 Splitrock Telecom developed a revenue requirement of \$677,253. Splitrock Telecom's access minutes of use for 2001 were 6,750,624. Splitrock Telecom is a member of the Local Exchange Carrier Association (LECA). As a member of LECA, Splitrock Telecom'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 20, 2002, the Commission electronically transmitted notice of the filing and the intervention deadline of July 5, 2002, to interested individuals and entities. On July 5, 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 Splitrock Telecom 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 four data requests. Splitrock Telecom responded to Staff data requests in a timely manner.

During this review, Staff requested Splitrock Telecom 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 November 26, 2002 and decreased the revenue requirement to \$629,903.

Staff further requested Splitrock Telecom to remove (1) \$29,980 for dues, contributions, etc, (2) \$29,424 of Global Crossing uncollectible expense (3) \$144,000 of inter-company expenses and (4) to adjust the Coin Revenue Percent Factor. On August 26, 2003, Staff and Splitrock Telecom, through the LECA attorney Darla Rogers, agreed to all adjustments. On September 2, 2003, Splitrock Telecom submitted a final revised cost study that agrees with all of Staff's adjustments and further reduces the revenue requirement to \$590,560.

Staff recommends the Commission approve the adjusted revenue requirement of \$590,560 for Splitrock Telecom Cooperative, Inc.

C: Peter Rasmusson, Martin Group, Inc.
Don Snyders, Splitrock Telecom Cooperative, Inc.

Memo

To: Keith Senger, PUC Utility Analyst
From: Jolyn Doering, Martin Group, Inc.
Date: September 3, 2003
Subject: Revised PUC Summary Forms – Splitrock Telecom (TC02-66) & Splitrock Properties (TC02-65)

Per your request on September 2, 2003, enclosed are six copies of the revised summary forms for Splitrock Telecom Cooperative, Inc. and Splitrock Properties, Inc. which reflects the adjustment of the Global Crossing Uncollectible on Sheet J, Line 34. If you have any questions, please feel free to give me a call at (605) 996-9646 or email me at JolynDoering@Martin-Group.com. Thanks.

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SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

SPLITROCK TELECOM COOPERATIVE, INC.

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

Intrastate Toll
 Revenue Requirement Summary

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
	Part 36 Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other		
15	Net Investment	\$1,433,041	J13	\$800,415	\$247,906	\$0	\$304,872	\$0	\$79,848	O.K.
16	Rate of Return	10.00%		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	
17	Return on Rate Base	\$143,304	J18-20	\$80,041	\$24,791	\$0	\$30,487	\$0	\$7,985	O.K.
18	Return Adjustments	0		0	0	0	0	0	0	O.K.
20	Net Return on Rate Base	\$143,304		\$80,041	\$24,791	\$0	\$30,487	\$0	\$7,985	O.K.
21	Income Taxes	0	J31-32	0	0	0	0	0	0	O.K.
22	Expenses and Other Taxes	502,832	J33-35, 40	201,378	118,307	3,579	131,978	28,399	19,191	O.K.
24	Total IntrALATA Rev. Req.	\$646,136		\$281,419	\$143,097	\$3,579	\$162,465	\$28,399	\$27,176	O.K.
26	INTERLATA:									
27	Net Investment	\$0	P13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30	Rate of Return	10.00%		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	
31	Return on Rate Base	\$0	P18-20	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
32	Return Adjustments	0		0	0	0	0	0	0	O.K.
33	Net Return on Rate Base	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
34	Income Taxes	0	P31-32	0	0	0	0	0	0	O.K.
35	Expenses and Other Taxes	0	P33-35, 40	0	0	0	0	0	0	O.K.
36	Total InterLATA Rev. Req.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
41	TOTAL INTRASTATE REV. REQ.	\$646,136		\$281,419	\$143,097	\$3,579	\$162,465	\$28,399	\$27,176	
42	ACCESS ELEMENT MINUTES OF USE			6,750,824	6,750,824		6,750,824			
43	ACCESS RATE PER MINUTE	\$0.086952		\$0.041888	\$0.021198		\$0.024067			

SPLITROCK TELECOM COOPERATIVE, INC.

***** FCC PART 36 ***** Revenue Requirement Summary	Intrastate								TOTAL INTRASTATE	
	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 State Income Tax Rate	0.00%	---	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
14 Federal Income Tax Rate	0.00%	---	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
15 Gross Receipts Tax Rate	5.00%	---	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	
16										
17										
18 Net Investment	\$6,496,794	C68	\$5,063,752	\$0	\$1,364,497	\$0	\$68,545	\$1,433,041	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	\$649,679		\$506,375	\$0	\$136,450	\$0	\$6,854	\$143,304	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	\$649,679		\$506,375	\$0	\$136,450	\$0	\$6,854	\$143,304	O.K.	
28										
29 Contributions	29,410	H52	22,934	0	6,356	0	120	6,476	O.K.	
30 Interest Expense	46,118	H44	35,924	0	9,703	0	491	10,194	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	\$574,151		\$447,517	\$0	\$120,391	\$0	\$6,243	\$126,635	O.K.	
37										
38 State Income Taxes	\$0	Formula	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
39 Federal Income Taxes	0	Formula	0	0	0	0	0	0	O.K.	
40 Operating Expenses and Taxes	2,685,302	I196	2,214,777	0	456,044	0	14,481	470,525	O.K.	
41 Uncollectibles	0	V249	0	0	0	0	0	0	O.K.	
42 Other Revenue Adjustments	0	V250	0	0	0	0	0	0	O.K.	
43										
44 Net Revenue	\$3,334,981		\$2,721,152	\$0	\$592,493	\$0	\$21,336	\$613,829	O.K.	
45 Gross Receipts Taxes	175,525	Formula	143,219	0	31,184	0	1,123	32,307	O.K.	
46 Other Revenue Taxes	0	V251	0	0	0	0	0	0	O.K.	
47										
TOTAL REVENUE REQUIREMENT	\$3,510,507		\$2,864,371	\$0	\$623,677	\$0	\$22,459	\$646,136	O.K.	

SPLITROCK TELECOM COOPERATIVE, INC.

		Intrastate								
***** FCC PART 36 ***** Investment Summary		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(I)		
13	Land and Support Investment	\$2,413,434	D33	\$1,892,574	\$0	\$499,882	\$0	\$20,978	\$520,860	O.K.
14										
15	COE Operator Equipment	\$0	D43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16	COE Switching Equipment	3,548,317	D68	2,950,454	0	597,863	0	0	597,863	O.K.
17	COE Transmission Equipment	2,086,404	D85	1,615,099	0	426,328	0	44,977	471,305	O.K.
18										
19	Total COE	\$5,634,721		\$4,565,553	\$0	\$1,024,191	\$0	\$44,977	\$1,069,168	O.K.
20	Info. Orig./Term. Equipment	0	D94	0	0	0	0	0	0	O.K.
21	Cable and Wire Facilities	5,419,554	D137	4,103,021	0	1,265,424	0	51,109	1,316,533	O.K.
22										
23	Total COE, IOT, C&WF	\$11,054,275		\$8,668,574	\$0	\$2,289,614	\$0	\$96,086	\$2,385,701	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	\$13,467,709		\$10,561,148	\$0	\$2,789,497	\$0	\$117,064	\$2,906,561	O.K.
33										
34	Plant Held, Future Use	\$0	D214-215	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35	TPUC, Short-term	0	D216-217	0	0	0	0	0	0	O.K.
36	TPUC, Long-term	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.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40										
41										
42	TOTAL TELEPHONE PLANT	\$13,467,709		\$10,561,148	\$0	\$2,789,497	\$0	\$117,064	\$2,906,561	O.K.

SPLITROCK TELECOM COOPERATIVE, INC.

			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	(7,117,900)	E34	(5,614,862)	0	(1,453,540)	0	(49,497)	(1,503,038)	O.K.
58 Accum. Def. Inc. Taxes, Net	0	E47	0	0	0	0	0	0	O.K.
59 Oth. Liab. & Def. Cr., Net	0	V106	0	0	0	0	0	0	O.K.
60									
61 TOTAL NET PLANT	\$6,349,809		\$4,946,286	\$0	\$1,335,956	\$0	\$67,567	\$1,403,523	O.K.
62									
63 Materials and Supplies	75,751	H31	57,349	0	17,687	0	714	18,402	O.K.
64 Rural Tel. Bank Stock	0	H35	0	0	0	0	0	0	O.K.
65 Cash Working Capital	71,234	Formula	60,117	0	10,853	0	264	11,116	O.K.
66 Equal Access Investment	0	---	0	0	0	0	0	0	O.K.
67									
68 TOTAL NET INVESTMENT	\$6,496,794		\$5,063,752	\$0	\$1,364,497	\$0	\$68,545	\$1,433,041	O.K.
69									

SPLITROCK TELECOM COOPERATIVE, INC.

***** 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)		
13 LAND AND SUPPORT ASSETS:										
14										
15 Land, Allocable	\$0	H33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Land, Direct	0	V22	0	0	0	0	0	0	0	O.K.
17										
18 Total Land	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19										
20 Motor Vehicles	\$0	H33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
21 Aircraft	0	H33	0	0	0	0	0	0	0	O.K.
22 Special Purpose Vehicles	0	H33	0	0	0	0	0	0	0	O.K.
23 Garage Work Equipment	0	H33	0	0	0	0	0	0	0	O.K.
24 Other Work Equipment	2,413,434	H33	1,892,574	0	499,882	0	20,978	520,860	520,860	O.K.
25 Buildings, Allocable	0	H33	0	0	0	0	0	0	0	O.K.
26 Buildings, Direct	0	V29	0	0	0	0	0	0	0	O.K.
27 Furniture	0	H33	0	0	0	0	0	0	0	O.K.
28 Office Equipment	0	H33	0	0	0	0	0	0	0	O.K.
29 General Purpose Computers	0	H33	0	0	0	0	0	0	0	O.K.
30										
31 Total Support Assets	\$2,413,434		\$1,892,574	\$0	\$499,882	\$0	\$20,978	\$520,860	\$520,860	O.K.
32										
33 Tot. Land and Support Assets	\$2,413,434		\$1,892,574	\$0	\$499,882	\$0	\$20,978	\$520,860	\$520,860	O.K.
34										
35										
36 CENTRAL OFFICE EQUIPMENT:										
37										
38 CAT 1 Oper. Sys., TSPS	\$0	G22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
39 CAT 1 Oper. Sys., Other TSPS	0	G21	0	0	0	0	0	0	0	O.K.
40 CAT 1 Oper. Sys., Aux. Pos.	0	G23	0	0	0	0	0	0	0	O.K.
41 CAT 1 Oper. Sys., Other	0	V36	0	0	0	0	0	0	0	O.K.
42										
43 Total CAT 1	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
44										
45										
46 CAT 2 Tandem Sw. Allocable	\$607,663	G26	\$468,971	\$0	\$138,692	\$0	\$0	\$138,692	\$138,692	O.K.
47 CAT 2 Tandem Sw. Direct	0	V38	0	0	0	0	0	0	0	O.K.
48										
49 Total CAT 2	\$607,663		\$468,971	\$0	\$138,692	\$0	\$0	\$138,692	\$138,692	O.K.

SPLITROCK TELECOM COOPERATIVE, INC.

			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		
63	CAT 3 Local Sw. Allocable	\$2,940,654	G15	\$2,481,483	\$0	\$459,171	\$0	\$0	\$459,171	O.K.	
64	CAT 3 Local Sw. Direct	0	V40	0	0	0	0	0	0	O.K.	
65											
66	Total CAT 3	\$2,940,654		\$2,481,483	\$0	\$459,171	\$0	\$0	\$459,171	O.K.	
67											
68	Total COE Sw. CAT 2&3	\$3,548,317		\$2,950,454	\$0	\$597,863	\$0	\$0	\$597,863	O.K.	
69											
70											
71	COE TRANSMISSION:										
72											
73	CAT 4.12 Exchange Trunk	\$214,784	123	\$214,784	\$0	\$0	\$0	\$0	\$0	O.K.	
74	CAT 4.12 Exch. Tr. Direct	0	V42	0	0	0	0	0	0	O.K.	
75	CAT 4.13 Exch. Ln. Message	1,021,768	G13	766,326	0	255,442	0	0	255,442	O.K.	
76	CAT 4.13 PL, WATS, Local	28,246	F18	21,279	0	0	0	6,967	6,967	O.K.	
77	CAT 4.13 Direct	0	V45	0	0	0	0	0	0	O.K.	
78	CAT 4.23 Message	706,501	G18	535,615	0	170,886	0	0	170,886	O.K.	
79	CAT 4.23 PL, WATS	0	F24	0	0	0	0	0	0	O.K.	
80	CAT 4.23 Direct	115,105	V48	77,095	0	0	0	38,010	38,010	O.K.	
81	CAT 4.3 H/R Message	0	G29	0	0	0	0	0	0	O.K.	
82	CAT 4.3 WATS	0	V50	0	0	0	0	0	0	O.K.	
83	CAT 4.3 Direct	0	V51	0	0	0	0	0	0	O.K.	
84											
85	Total COE CAT 4	\$2,086,404		\$1,615,099	\$0	\$426,328	\$0	\$44,977	\$471,305	O.K.	
86											
87											
88	INFORMATION ORIGINATION/TERMINATION:										
89											
90	CAT 1 Other IOT Equipment	\$0	G13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
91	CAT 1 Coinless Pay Phones	0	G18	0	0	0	0	0	0	O.K.	
92	CAT 2 CP Equipment	0	V70	0	0	0	0	0	0	O.K.	
93											
94	Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
95											
96											

SPLITROCK TELECOM COOPERATIVE, INC.

***** 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)		
111 CABLE AND WIRE FACILITIES:										
112										
113 CAT 1.1 IntraLATA PL/WATS	130,000	F31	\$97,934	\$0	\$0	\$0	\$32,067	\$32,067	O.K.	
114 CAT 1.2 InterLATA PL/WATS	0	F31	0	0	0	0	0	0	O.K.	
115 CAT 1.3 Joint Message	4,702,549	G13	3,526,911	0	1,175,637	0	0	1,175,637	O.K.	
116 Other CAT 1 C&WF	0	V74	0	0	0	0	0	0	O.K.	
117										
118 Total CAT 1 C&WF	\$4,832,549		\$3,624,845	\$0	\$1,175,637	\$0	\$32,067	\$1,207,704	O.K.	
119										
120 CAT 2 C&WF	\$150,954	G28	\$150,954	\$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	\$150,954		\$150,954	\$0	\$0	\$0	\$0	\$0	O.K.	
124										
125 CAT 3 Joint Message	380,278	G17	290,491	0	89,787	0	0	\$89,787	O.K.	
126 CAT 3 PL/WATS etc.	0	F36	0	0	0	0	0	0	O.K.	
127 CAT 3 Direct	55,773	V79	36,731	0	0	0	19,042	19,042	O.K.	
128										
129 Total CAT 3 C&WF	\$436,051		\$327,222	\$0	\$89,787	\$0	\$19,042	\$108,829	O.K.	
130										
131 CAT 4 Message	\$0	G29	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
132 CAT 4 WATS	0	V81	0	0	0	0	0	0	O.K.	
133 CAT 4 Direct	0	V82	0	0	0	0	0	0	O.K.	
134										
135 Total CAT 4 C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
136										
137 TOTAL C&WF	\$5,419,554		\$4,103,021	\$0	\$1,265,424	\$0	\$51,109	\$1,316,533	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.	

SPLITROCK TELECOM COOPERATIVE, INC.

Intrastate

***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service				Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)			
160 COE Operator	\$0	H16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
161 COE Tandem Switch	0	H17	0	0	0	0	0	0	0	0	O.K.
162 COE Local Switch	0	H18	0	0	0	0	0	0	0	0	O.K.
163 COE Transmission	0	H20	0	0	0	0	0	0	0	0	O.K.
164 COE Direct	0	V89	0	0	0	0	0	0	0	0	O.K.
165 Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
166 IOT Leases	\$0	V90	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
167 C&WF Leases	\$0	V91	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
168 TOTAL CAPITAL LEASES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
169 LEASEHOLD IMPROVEMENTS:											
170 Land and Support Assets	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
171 COE Switching	0	H18	0	0	0	0	0	0	0	0	O.K.
172 COE Operator	0	H16	0	0	0	0	0	0	0	0	O.K.
173 COE Transmission	0	H20	0	0	0	0	0	0	0	0	O.K.
174 IOT	0	V96	0	0	0	0	0	0	0	0	O.K.
175 C&WF	0	V97	0	0	0	0	0	0	0	0	O.K.
176 Other	0	V98	0	0	0	0	0	0	0	0	O.K.
177 TOTAL LEASEHOLD IMPROVEMENT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
178 TPIS, EXCL. ACCT. No. 2690	\$13,467,709		\$10,561,148	\$0	\$2,789,497	\$0	\$117,064	\$2,906,561			O.K.

SPLITROCK TELECOM COOPERATIVE, INC.

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

SPLITROCK TELECOM COOPERATIVE, INC.

***** FCC PART 36 ***** Reserves and Deferrals	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 ACCUM. DEPRECIATION, TPIS:										
14										
15 Support Assets	\$1,124,466	H13	\$881,787	\$0	\$232,905	\$0	\$9,774	\$242,679	O.K.	
16 COE Switching	2,499,852	H19	2,078,647	0	421,205	0	0	421,205	O.K.	
17 COE Operator	0	H16	0	0	0	0	0	0	O.K.	
18 COE Transmission	558,851	H20	432,610	0	114,193	0	12,047	126,241	O.K.	
19 IOT Equipment	0	H25	0	0	0	0	0	0	O.K.	
20 Cable and Wire Facilities	2,934,731	H31	2,221,818	0	685,237	0	27,676	712,913	O.K.	
21 Other Plant	0	V135	0	0	0	0	0	0	O.K.	
22										
23 Total Accum. Depr., TPIS	\$7,117,900		\$5,614,862	\$0	\$1,453,540	\$0	\$49,497	\$1,503,038	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.	\$7,117,900		\$5,614,862	\$0	\$1,453,540	\$0	\$49,497	\$1,503,038	O.K.	
35										
36										
37 ACCUM. DEF. INC. TAXES, NET:										
38										
39 Support Assets	0	H13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
40 COE Switching	0	H19	0	0	0	0	0	0	O.K.	
41 COE Operator	0	H16	0	0	0	0	0	0	O.K.	
42 COE Transmission	0	H20	0	0	0	0	0	0	O.K.	
43 IOT Equipment	0	H25	0	0	0	0	0	0	O.K.	
44 Cable and Wire Fac.	0	H31	0	0	0	0	0	0	O.K.	
45 Unclassified	0	V145	0	0	0	0	0	0	O.K.	
46										
47 Total Accum. Def. Inc. Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	

SPLITROCK TELECOM COOPERATIVE, INC.

Private Line

	***** FCC PART 36 ***** Functional Distribution of Selected Investments	TOTAL COMPANY	Joint Use Message	Interstate						Extended Area Service	Other	
				InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA			
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)			
13	TRANS. CCT EQUIPMENT:											
14	Working Loops	5,576	5,426	0	0	0	37	0	113	O.K.		
15	Avg. Cost per Loop	188.31	188.31	188.31	188.31	188.31	188.31	188.31	188.31			
17	CAT 4.13 Exch Ln. Invest.	\$1,050,014	\$1,021,768	\$0	\$0	\$0	\$6,967	\$0	\$21,279			
18												
19												
20	Circuit Terminations	773	773	0	0	0	0	0	0	O.K.		
21	Avg. Cost per Termination	913.97	913.97	913.97	913.97	913.97	913.97	913.97	913.97			
22												
23	CAT 4.23 Other IX	\$706,501	\$706,501	\$0	\$0	\$0	\$0	\$0	\$0			
24												
25												
26												
27	C&WF INVESTMENT:											
28	Working Loops	5,576	5,426	0	0	0	37	0	113			
29	Loops Factor	1,000000	0.973099	0.000000	0.000000	0.000000	0.006696	0.000000	0.020265	O.K.		
30	CAT 1 Exchange C&WF	\$4,832,549	\$4,702,549	\$0	\$0	\$0	\$32,067	\$0	\$97,934			
31												
32												
33	Equivalent IX Circuit Miles	10,188	10,188	0	0	0	0	0	0	O.K.		
34	IX Cct. Miles Factor	1,000000	1,000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000			
35	CAT 3 Interexch. C&WF	\$380,278	\$380,278	\$0	\$0	\$0	\$0	\$0	\$0			
36												

SPLITROCK TELECOM COOPERATIVE, INC.

		Intrastate							
				Message Telephone Service		Private Line		TOTAL	
***** FCC PART 36 ***** Physical Allocation Factors	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
(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	0.843854	0.000000	0.156146	0.000000	0.000000	0.156146	O.K.
16									
17 Conversation Minute-Miles	1.000000	CMM	0.763892	0.000000	0.236108	0.000000	0.000000	0.236108	O.K.
18 Conversation Minutes	1.000000	CM	0.758124	0.000000	0.241876	0.000000	0.000000	0.241876	O.K.
19 Subscriber Minutes (SLU)	1.000000	SLU	0.921927	0.000000	0.078073	0.000000	0.000000	0.078073	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	1.000000	CT2	0.771762	0.000000	0.228238	0.000000	0.000000	0.228238	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	0.000000	HRM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	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	0.000000	CB	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
36 EU Presubscription Factor	1.000000	EPRE	0.399895	0.000000	0.600105	0.000000	0.000000	0.600105	O.K.
37 EU MTS & WATS Factor	1.000000	EMTS	0.676637	0.000000	0.323363	0.000000	0.000000	0.323363	O.K.
38 EU Access, P/L and All Other Factor	1.000000	EPLO	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
39 IX Special Access Factor	0.000000	ISPA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
40 IX Switched Access Factor	0.000000	ISWA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
41 IX Billing & Collection Services Factor	0.000000	IBC	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
42 Coin Revenue Percent	1.000000	CR	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
43 Relative Toll/Local Msgs.	1.000000	TLM	0.524331	0.000000	0.475669	0.000000	0.000000	0.475669	O.K.
44 Relative Users Percent	1.000000	RUP	0.798339	0.000000	0.201661	0.000000	0.000000	0.201661	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.

SPLITROCK TELECOM COOPERATIVE, INC.

Intrastate

	***** FCC PART 36 ***** Internal Allocation Factors	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service				TOTAL INTRASTATE	
					Inter-LATA	Intra-LATA	Inter-LATA	Intra-LATA		Private Line
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 Support Assets		1,000,000	D31	0.754183	0.000000	0.207125	0.000000	0.008692	0.215817	O.K.
14 Land and Support Assets		1,000,000	D33	0.754183	0.000000	0.207125	0.000000	0.008692	0.215817	O.K.
15										
16 COE Operator		0.000000	D43	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
17 COE Tandem Switching		1,000,000	D49	0.771762	0.000000	0.228238	0.000000	0.000000	0.228238	O.K.
18 COE Local Switching		1,000,000	D66	0.843854	0.000000	0.156146	0.000000	0.000000	0.156146	O.K.
19 COE Total Switching		1,000,000	D68	0.831508	0.000000	0.168492	0.000000	0.000000	0.168492	O.K.
20 COE Transmission		1,000,000	D85	0.774107	0.000000	0.204336	0.000000	0.021557	0.225893	O.K.
21 Total COE		1,000,000	C19	0.810254	0.000000	0.181764	0.000000	0.007982	0.189746	O.K.
22										
23 Info. Oflg./Term. CAT 1		0.000000	D90	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
24 Info. Oflg./Term. CAT 2		0.000000	D92	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
25 Total IOT		0.000000	D94	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
26										
27 C&WF CAT 1		1,000,000	D118	0.750090	0.000000	0.243275	0.000000	0.008636	0.249910	O.K.
28 C&WF CAT 2		1,000,000	D120	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29 C&WF CAT 3		1,000,000	D129	0.750422	0.000000	0.205909	0.000000	0.043669	0.249578	O.K.
30 C&WF CAT 4		0.000000	D135	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
31 Total C&WF		1,000,000	D137	0.757077	0.000000	0.233492	0.000000	0.009430	0.242923	O.K.
32										
33 Total Equipment		1,000,000	C23	0.784183	0.000000	0.207125	0.000000	0.008692	0.215817	O.K.
34										
35 TPIs		1,000,000	C32	0.784183	0.000000	0.207125	0.000000	0.008692	0.215817	O.K.
36 TPIs, excl. Acct. No. 2690		1,000,000	D189	0.784183	0.000000	0.207125	0.000000	0.008692	0.215817	O.K.
37										
38 Plt. Held, Fut. Use		0.000000	D215	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
39										
40 Total Tangible Assets		0.000000	C25	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
41 Total Intangible Assets		0.000000	C29	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
42										
43 Long-term PUC		0.000000	C36	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
44 Net Telephone Plant		1,000,000	C61	0.778966	0.000000	0.210933	0.000000	0.010641	0.221034	O.K.
45 Total Net Investment		1,000,000	C68	0.779423	0.000000	0.210026	0.000000	0.010651	0.220577	O.K.
46 Capital Leases		0.000000	D173	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
47										
48 Tot. Bus. Otc., Cust. Serv.		1,000,000	I141	0.883195	0.000000	0.116805	0.000000	0.000000	0.116805	O.K.
49										
50 Total "BIG THREE" Expenses		1,000,000	I170	0.853280	0.000000	0.172323	0.000000	0.004397	0.176720	O.K.
51										
52 Corporate Operations Expense		1,000,000	I185	0.779807	0.000000	0.216101	0.000000	0.004092	0.220193	O.K.

SPLITROCK TELECOM COOPERATIVE, INC.

Intrastate

	***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service				Private Line		TOTAL INTRASTATE	
					Inter-ATA	Intra-ATA	Inter-ATA	Intra-ATA	Inter-ATA	Intra-ATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	
13	PLANT SPEC. OPER. EXPENSE:											
14	Network Support, Alloc.	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
15	Network Support, Direct	0	V149	0	0	0	0	0	0	0	0	O.K.
17	Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
18	General Support, Alloc.	\$74,432	H14	\$58,368	\$0	\$15,417	\$0	\$647	\$0	\$16,064	\$0	O.K.
20	General Support, Direct	0	V151	0	0	0	0	0	0	0	0	O.K.
21	Total General Support Exp.	\$74,432		\$58,368	\$0	\$15,417	\$0	\$647	\$0	\$16,064	\$0	O.K.
22	Central Office Eq., Alloc.	\$135,587	H21	\$109,860	\$0	\$24,645	\$0	\$1,082	\$0	\$25,727	\$0	O.K.
25	Central Office Eq., Direct	0	V153	0	0	0	0	0	0	0	0	O.K.
26	Total COE Exp.	\$135,587		\$109,860	\$0	\$24,645	\$0	\$1,082	\$0	\$25,727	\$0	O.K.
27	Cust. Premises Equip.	\$0	H24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
29	Coilless Pay Phone	0	G18	0	0	0	0	0	0	0	0	O.K.
30	Other IOT	0	H23	0	0	0	0	0	0	0	0	O.K.
31	IOT Direct	0	V157	0	0	0	0	0	0	0	0	O.K.
32	Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33	Cable & Wire, Alloc.	\$57,201	H31	\$43,306	\$0	\$13,356	\$0	\$539	\$0	\$13,895	\$0	O.K.
36	Cable & Wire, Direct	0	V159	0	0	0	0	0	0	0	0	O.K.
37	Total C&W Exp.	\$57,201		\$43,306	\$0	\$13,356	\$0	\$539	\$0	\$13,895	\$0	O.K.
38	TOTAL PLT. SPEC. OPER. EXP.	\$267,220		\$211,534	\$0	\$53,418	\$0	\$2,269	\$0	\$55,886	\$0	O.K.
39	TOTAL PLT. SPEC., ex SUPPORT	\$192,788		\$153,165	\$0	\$38,001	\$0	\$1,622	\$0	\$39,623	\$0	O.K.

SPLITROCK TELECOM COOPERATIVE, INC.

***** FCC PART 36 ***** Operating Expenses and Taxes	Intrastate								TOTAL INTRASTATE	
	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58 NON-SPECIFIC OPER. EXP.:										
59										
60 Oth. Plt. and Equip., Alloc.	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
61 Oth. Plt. and Equip., Direct	0	V177	0	0	0	0	0	0	0	O.K.
62										
63 Total Oth. Plt. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
64										
65 Network Operations, Alloc.	\$147,687	H33	\$115,814	\$0	\$30,590	\$0	\$1,284	\$31,873	\$31,873	O.K.
66 Network Operations, Direct	68,219	V179	51,918	0	16,301	0	0	16,301	16,301	O.K.
67										
68 Total Network Oper. Exp.	\$215,906		\$167,732	\$0	\$46,891	\$0	\$1,284	\$48,174	\$48,174	O.K.
69										
70 Total Access Expenses	\$373,118	V180	\$373,118	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
71										
72 Depr., Support Assets	\$197,550	H13	\$154,915	\$0	\$40,918	\$0	\$1,717	\$42,635	\$42,635	O.K.
73 Depr., COE Switching	320,463	H19	266,468	0	53,995	0	0	53,995	53,995	O.K.
74 Depr., COE Operator	0	H16	0	0	0	0	0	0	0	O.K.
75 Depr., COE Transmission	192,543	H20	149,049	0	39,343	0	4,151	43,494	43,494	O.K.
76 Depr., IOT Equipment	0	H25	0	0	0	0	0	0	0	O.K.
77 Depr., C&W Facilities	285,454	H31	216,111	0	66,651	0	2,692	69,343	69,343	O.K.
78 Depr., PHFU	0	H38	0	0	0	0	0	0	0	O.K.
79										
80 Total Depreciation Expense	\$996,010		\$786,542	\$0	\$200,908	\$0	\$8,560	\$209,468	\$209,468	O.K.
81										
82 Amort., Tangible Assets	\$0	H40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83 Amort., Intangible Assets	0	H41	0	0	0	0	0	0	0	O.K.
84 Other Amortization	0	V189	0	0	0	0	0	0	0	O.K.
85 Direct Assigned Amort.	0	V190	0	0	0	0	0	0	0	O.K.
86										
87 Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
88										
89 Total Depr. and Amort.	\$996,010		\$786,542	\$0	\$200,908	\$0	\$8,560	\$209,468	\$209,468	O.K.
90										
91 TOTAL NON-SPEC. OPER. EXP.	\$1,585,034		\$1,327,392	\$0	\$247,798	\$0	\$9,844	\$257,642	\$257,642	O.K.

SPLITROCK TELECOM COOPERATIVE, INC.

***** 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	10,932	G19	10,079	0	853	0	0	853	853	O.K.
119 Foreign Directory	0	G46	0	0	0	0	0	0	0	O.K.
120										
121 Total Directory	\$10,932		\$10,079	\$0	\$853	\$0	\$0	\$853	\$853	O.K.
122										
123 Bus. Ofc., EU Presubscription	\$7,622	G36	\$3,048	\$0	\$4,574	\$0	\$0	\$4,574	\$4,574	O.K.
124 Bus. Ofc., EU MTS & WATS	4,246	G37	2,873	0	1,373	0	0	1,373	1,373	O.K.
125 Bus. Ofc., EU Access, P/L & all Other	80,390	G38	80,390	0	0	0	0	0	0	O.K.
126 Bus. Ofc., IXC Special Access	0	G39	0	0	0	0	0	0	0	O.K.
127 Bus. Ofc., IXC Switched Access	0	G40	0	0	0	0	0	0	0	O.K.
128 Bus. Ofc., IXC B & C Services	0	G41	0	0	0	0	0	0	0	O.K.
129 Coin Collect & Admin.	191	G42	191	0	0	0	0	0	0	O.K.
130										
131 Total Business Office	\$92,449		\$86,502	\$0	\$5,947	\$0	\$0	\$5,947	\$5,947	O.K.
132										
133 Cust. Svc., Direct	\$0	V205	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
134 Cust. Serv., Msg. Process	7,815	G43	4,098	0	3,717	0	0	3,717	3,717	O.K.
135 Cust. Serv., Other B&C	13,943	G44	11,131	0	2,812	0	0	2,812	2,812	O.K.
136 Cust. Serv., CABS	2,478	G45	1,239	0	1,239	0	0	1,239	1,239	O.K.
137 Cust. Serv., EU Common Line	734	V209	734	0	0	0	0	0	0	O.K.
138										
139 Total Customer Service	\$24,970		\$17,202	\$0	\$7,768	\$0	\$0	\$7,768	\$7,768	O.K.
140										
141 Total Bus. Ofc., Cust. Serv.	\$117,419		\$103,704	\$0	\$13,715	\$0	\$0	\$13,715	\$13,715	O.K.
142										

SPLITROCK TELECOM COOPERATIVE, INC.

		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.	\$123,329	H48	\$108,924	\$0	\$14,405	\$0	\$0	\$14,405	O.K.
157	Other Cust. Serv., Direct	396	V211	396	0	0	0	0	0	O.K.
158										
159	Total Other Cust. Serv.	\$123,725		\$109,320	\$0	\$14,405	\$0	\$0	\$14,405	O.K.
160										
161	TOTAL CUSTOMER OPER. EXP.	\$252,076		\$223,102	\$0	\$28,974	\$0	\$0	\$28,974	O.K.
162										
163										
164	"BIG-THREE" EXPENSES:									
165										
166	Total Plt. Spec., ex Support	\$192,788	44	\$153,165	\$0	\$38,001	\$0	\$1,622	\$39,623	O.K.
167	Total Network Oper. Exp.	215,906	68	167,732	0	46,891	0	1,284	48,174	O.K.
168	Total Customer Operations	252,076	161	223,102	0	28,974	0	0	28,974	O.K.
169										
170	TOTAL "BIG THREE" EXPENSES	\$660,770		\$543,999	\$0	\$113,866	\$0	\$2,905	\$116,771	O.K.
171										
172										
173	CORPORATE OPERATIONS EXPENSE:									
174										
175	Exec. and Planning, Alloc.	\$129,901	H50	\$106,945	\$0	\$22,385	\$0	\$571	\$22,956	O.K.
176	Exec. and Planning, Direct	0	V213	0	0	0	0	0	0	O.K.
177										
178	Total Exec. and Planning	\$129,901		\$106,945	\$0	\$22,385	\$0	\$571	\$22,956	O.K.
179										
180	Admin. & General, Allocable	\$408,882	H50	\$336,624	\$0	\$70,460	\$0	\$1,798	\$72,258	O.K.
181	Admin. & General, Direct	40,129	V231	7,870	0	32,259	0	0	32,259	O.K.
182										
183	Total Admin. and Gen.	\$449,011		\$344,494	\$0	\$102,719	\$0	\$1,798	\$104,517	O.K.
184										
185	TOTAL CORPORATE OPERATIONS	\$578,912		\$451,439	\$0	\$125,104	\$0	\$2,369	\$127,473	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	2,060	V233	1,310	0	750	0	0	750	O.K.
192										
193	Total Non-income Taxes	\$2,060		\$1,310	\$0	\$750	\$0	\$0	\$750	O.K.
194										
195										
196	TOTAL OPER. EXP. AND TAXES	\$2,685,302		\$2,214,777	\$0	\$456,044	\$0	\$14,481	\$470,525	O.K.

SPLITROCK TELECOM COOPERATIVE, INC.

***** 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	\$1,433,041	K52	\$800,415	\$247,906	\$0	\$304,872	\$0	\$79,848	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	\$143,304		\$80,041	\$24,791	\$0	\$30,487	\$0	\$7,985	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	\$143,304		\$80,041	\$24,791	\$0	\$30,487	\$0	\$7,985	O.K.	
23										
24 Interest Expense	10,194	N67	5,694	1,763	0	2,169	0	568	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	\$133,110		\$74,348	\$23,027	\$0	\$28,319	\$0	\$7,417	O.K.	
30										
31 State Income Taxes	\$0	29	0	0	0	0	0	0	O.K.	
32 Federal Income Taxes	0	29	0	0	0	0	0	0	O.K.	
33 Operating Expenses and Taxes	470,525	O195	187,307	111,152	3,400	123,855	26,979	17,832	O.K.	
34 Uncollectibles	0	Direct	0	0	0	0	0	0	O.K.	
35 Other Revenue Adjustments	0	Direct	0	0	0	0	0	0	O.K.	
36										
37 Basis for Gross Receipts Tax	613,829	16+31+32+33	267,348	135,942	3,400	154,342	26,979	25,817	O.K.	
38										
39 Gross Receipts Tax	32,307	37	14,071	7,155	179	8,123	1,420	1,359	O.K.	
40										
41										
42										
43 TOTAL REVENUE REQUIREMENT	\$646,136		\$281,419	\$143,097	\$3,579	\$162,465	\$28,399	\$27,176	O.K.	
44										

SPLITROCK TELECOM COOPERATIVE, INC.

***** 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	\$520,860	L25	\$109,952	\$197,646	\$0	\$171,902	\$0	\$41,359	O.K.	
14										
15 Central Office Equipment	\$1,069,168	L70	\$255,442	\$459,171	\$0	\$309,577	\$0	\$44,977	O.K.	
16 Info. Term./Orig. Equipment	0	L78	0	0	0	0	0	0	O.K.	
17 Cable and Wire Facilities	1,316,533	L117	1,175,637	0	0	89,787	0	51,109	O.K.	
18										
19 Total COE, IOT, C&WF	\$2,385,701		\$1,431,079	\$459,171	\$0	\$399,364	\$0	\$96,086	O.K.	
20										
21 Total Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
22										
23 Total Tele. Plt. ex Intang.	\$2,906,561		\$1,541,032	\$656,817	\$0	\$571,267	\$0	\$137,446	O.K.	
24 Total Intangible Assets	0	L144	0	0	0	0	0	0	O.K.	
25										
26 Total Plant In Service	\$2,906,561		\$1,541,032	\$656,817	\$0	\$571,267	\$0	\$137,446	O.K.	
27 Total Plt. Held Future Use	0	L147	0	0	0	0	0	0	O.K.	
28 Total ST PUC	0	L163	0	0	0	0	0	0	O.K.	
29 Total LT PUC	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	\$2,906,561		\$1,541,032	\$656,817	\$0	\$571,267	\$0	\$137,446	O.K.	
33										
34 less:										
35 Accum. Depr., Plt. in Serv.	1,503,038	M23	756,267	415,581	0	272,196	0	58,993	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	0	M47	0	0	0	0	0	0	O.K.	
41										
42 plus:										
43 Other Assets	0	Direct	0	0	0	0	0	0	O.K.	
44										
45 NET TELEPHONE PLANT	\$1,403,523		\$784,765	\$241,236	\$0	\$299,070	\$0	\$78,452	O.K.	
46 plus:										
47 Class B RTB Stock	0	L171	0	0	0	0	0	0	O.K.	
48 Materials and Supplies	18,402	L173	9,756	4,158	0	3,617	0	870	O.K.	
49 Cash Working Capital	11,116	L175	5,894	2,512	0	2,185	0	526	O.K.	
50 Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.	
51										
52 NET INVESTMENT	\$1,433,041		\$800,415	\$247,906	\$0	\$304,872	\$0	\$79,848	O.K.	
53										

SPLITROCK TELECOM COOPERATIVE, INC.

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	LAND AND SUPPORT ASSETS:									
14										
15	Land Assets, Message	\$0	N28	0	0	0	0	0	0	O.K.
16	Land Assets, Private Line	0	N28	0	0	0	0	0	0	O.K.
17										
18	Total Land Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19										
20	Support Assets, Message	\$499,882	N28	\$105,524	\$189,685	\$0	\$164,979	\$0	\$39,694	O.K.
21	Support Assets, Private Line	20,978	N28	4,428	7,960	0	6,924	0	1,666	O.K.
22										
23	Total Support Assets	\$520,860		\$109,952	\$197,646	\$0	\$171,902	\$0	\$41,359	O.K.
24										
25	Total Land and Supp. Assets	\$520,860		\$109,952	\$197,646	\$0	\$171,902	\$0	\$41,359	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	\$138,692	(G)	\$0	\$0	\$0	\$138,692	\$0	\$0	O.K.
35	Tandem Assigned	0	Direct	0	0	0	0	0	0	O.K.
36										
37	Total Tandem Switching	\$138,692		\$0	\$0	\$0	\$138,692	\$0	\$0	O.K.
38										
39	Local Switching	\$459,171	(E)	\$0	\$459,171	\$0	\$0	\$0	\$0	O.K.
40	Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41										
42	Total Local Switching	\$459,171		\$0	\$459,171	\$0	\$0	\$0	\$0	O.K.
43										
44	Total Switching	\$597,863		\$0	\$459,171	\$0	\$138,692	\$0	\$0	O.K.

SPLITROCK TELECOM COOPERATIVE, INC.

***** 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	255,442	(D)	255,442	0	0	0	0	0	O.K.
60	COE Exch. Line - PL etc.	6,967	(I)	0	0	0	0	0	6,967	O.K.
61	COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	O.K.
62	COE Interexchange, Message	170,886	(G)	0	0	0	170,886	0	0	O.K.
63	COE Interexchange, PL	0	(I)	0	0	0	0	0	0	O.K.
64	COE Interexchange, Assigned	38,010	(G)	0	0	0	0	0	38,010	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	\$471,305		\$255,442	\$0	\$0	\$170,886	\$0	\$44,977	O.K.
69										
70	Total Central Office Equip.	\$1,069,168		\$255,442	\$459,171	\$0	\$309,577	\$0	\$44,977	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	\$32,067	(I)	\$0	\$0	\$0	\$0	\$0	\$32,067	O.K.
83	Exchange Message	1,175,637	(D)	1,175,637	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	\$1,207,704		\$1,175,637	\$0	\$0	\$0	\$0	\$32,067	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	\$89,787	(G)	\$0	\$0	\$0	\$89,787	\$0	\$0	O.K.
94	Interexchange PL, WATS	0	(I)	0	0	0	0	0	0	O.K.
95	Interexchange Assigned	19,042	(G)	0	0	0	0	0	19,042	O.K.
96										
97	Total Interexchange C&WF	\$108,829		\$0	\$0	\$0	\$89,787	\$0	\$19,042	O.K.

SPLITROCK TELECOM COOPERATIVE, INC.

***** FCC PART 69 *****		Part 36												
IntralATA Investment		IntralATA		Source or		Common		Local		Information		Common		
Detail		Total		Apportion		Line		Switching		Transport		Billing and		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)						
111	H/R C&W/F, Message	\$0		(G)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112	H/R C&W/F, WATS	0		(I)	0	0	0	0	0	0	0	0	0	O.K.
113	H/R C&W/F, Assigned	0		Direct	0	0	0	0	0	0	0	0	0	O.K.
114														
115	Total Hos/Remote C&W/F	\$0			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
116														
117	Total Cable and Wire Facil.	\$1,316,533			\$1,175,637	\$0	\$0	\$89,787	\$0	\$0	\$51,109	\$0	\$0	O.K.
118														
119	TANGIBLE ASSETS:													
120														
121	Land and Support Leases	\$0		N28	0	0	0	0	0	0	0	0	0	O.K.
122														
123	COE Operator Leases	\$0		32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124	COE Tandem Switching Leases	0		34	0	0	0	0	0	0	0	0	0	O.K.
125	COE Local Switching Leases	0		39	0	0	0	0	0	0	0	0	0	O.K.
126	COE Transmission Leases	0		88	0	0	0	0	0	0	0	0	0	O.K.
127														
128	Total COE Leases	\$0			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
129														
130	IOT Equipment Leases	\$0		78	0	0	0	0	0	0	0	0	0	O.K.
131														
132	C&W/F Leases	\$0		117	0	0	0	0	0	0	0	0	0	O.K.
133														
134	Total Capital Leases	\$0			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
135														
136	Leasehold Impr., Alloc.	\$0		N37	0	0	0	0	0	0	0	0	0	O.K.
137	Leasehold Impr., Direct	0		Direct	0	0	0	0	0	0	0	0	0	O.K.
138														
139	Total Leasehold Improvements	\$0			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
140														
141	Total Tangible Assets	\$0			\$0	\$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	\$0	\$0	O.K.
145														
146														
147	PROPERTY HELD FOR FUTURE US	\$0		N46	0	0	0	0	0	0	0	0	0	O.K.

SPLITROCK TELECOM COOPERATIVE, INC.

***** FCC PART 69 *****		Part 36													
IntralATA Investment Detail		IntralATA Total		Source or Apportion		Common Line		Local Switching		Information		Common Transport		Billing and Collection	
(A)		(B)		(C)		(D)		(E)		(F)		(G)		(H)	
161	PLANT UNDER CONSTRUCTION:														
162	Short-term	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
163	Long-term	0	N46	0	0	0	0	0	0	0	0	0	0	0	0
164	Total Pll. Under Const.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
165															
166	TELEPHONE PLANT ADJUSTMENT:														
167															
168	CLASS B RTB STOCK	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
169															
170	MATERIALS AND SUPPLIES	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
171															
172	CASH WORKING CAPITAL	\$18,402	N37	\$9,756	\$4,158	\$0	\$3,617	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$870
173															
174	EQUAL ACCESS INVESTMENT	\$11,116	N37	\$5,894	\$2,512	\$0	\$2,185	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$526
175															
176															
177		\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

SPLITROCK TELECOM COOPERATIVE, INC.

***** FCC PART 69 *****										
IntraLATA Reserves and Deferrals										
	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	ACCUM. DEPRECIATION, TPIS:									
14										
15	Support Assets	\$242,679	N28	\$51,229	\$92,087	\$0	\$80,093	\$0	\$19,270	O.K.
16	COE Switching	421,205	L44	0	323,494	0	97,711	0	0	O.K.
17	COE Operator	0	L32	0	0	0	0	0	0	O.K.
18	COE Transmission	126,241	L68	68,421	0	0	45,772	0	12,047	O.K.
19	IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
20	Cable and Wire Facilities	712,913	L117	636,617	0	0	48,620	0	27,676	O.K.
21	Other Plant	0	N37	0	0	0	0	0	0	O.K.
22										
23	Total Accum. Depr., TPIS	\$1,503,038		\$756,267	\$415,581	\$0	\$272,196	\$0	\$58,993	O.K.
24										
25	ACCUM. AMORTIZATION:									
26										
27	Accum. Depreciation, PHFU	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28	Accum. Amort., Tangible Inv.	0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
29	Accum. Amort., Intang. Inv.	0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30	Accum. Amort., Other	0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31										
32	Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33										
34	Total Accum. Depr./Amort.	\$1,503,038		\$756,267	\$415,581	\$0	\$272,196	\$0	\$58,993	O.K.
35										
36										
37	ACCUM. DEF. INC. TAXES, NET:									
38										
39	Support Assets	\$0	N28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40	COE Switching	0	L44	0	0	0	0	0	0	O.K.
41	COE Operator	0	L32	0	0	0	0	0	0	O.K.
42	COE Transmission	0	L68	0	0	0	0	0	0	O.K.
43	IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
44	Cable and Wire Fac.	0	L117	0	0	0	0	0	0	O.K.
45	Unclassified	0	N37	0	0	0	0	0	0	O.K.
46										
47	Total Accum. Def. Inc. Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

SPLITROCK TELECOM COOPERATIVE, INC.

***** 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	\$1,069,168	L70	\$255,442	\$459,171	\$0	\$309,577	\$0	\$44,977	O.K.
14	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
15	C&W Facilities	1,316,533	L117	1,175,637	0	0	89,787	0	51,109	O.K.
16										
17	Total	\$2,385,701		\$1,431,079	\$459,171	\$0	\$399,364	\$0	\$96,086	O.K.
18	Factor	1.000000		0.599857	0.192468	0.000000	0.167399	0.000000	0.040276	O.K.
19										
20	Sum: Sw., Trans., Other	\$954,622	17	\$0	\$459,171	\$0	\$399,364	\$0	\$96,086	O.K.
21	Factor	1.000000		0.000000	0.480998	0.000000	0.418348	0.000000	0.100654	O.K.
22										
23	Central Office Equipment	\$1,069,168	L70	\$255,442	\$459,171	\$0	\$309,577	\$0	\$44,977	O.K.
24	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
25	C&WF, Excl. Exch. Message	140,895	L117-83	0	0	0	89,787	0	51,109	O.K.
26										
27	Total	\$1,210,064		\$255,442	\$459,171	\$0	\$399,364	\$0	\$96,086	O.K.
28	Factor	1.000000		0.211098	0.379461	0.000000	0.330036	0.000000	0.079406	O.K.
29										
30	General Support Facilities	\$520,860	L25	\$109,952	\$197,646	\$0	\$171,902	\$0	\$41,359	O.K.
31	Central Office Equipment	1,069,168	13	255,442	459,171	0	309,577	0	44,977	O.K.
32	Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.
33	C&W Facilities	1,316,533	15	1,175,637	0	0	89,787	0	51,109	O.K.
34	Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.
35										
36	Total	\$2,906,561		\$1,541,032	\$656,817	\$0	\$571,267	\$0	\$137,446	O.K.
37	Factor	1.000000		0.530191	0.225977	0.000000	0.196544	0.000000	0.047288	O.K.
38										
39	Sum: Com. Ln., Sw., Trans.	\$2,769,115	36	\$1,541,032	\$656,817	\$0	\$571,267	\$0	\$0	O.K.
40	Factor	1.000000		0.556507	0.237194	0.000000	0.206299	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	\$2,906,561	K26	\$1,541,032	\$656,817	\$0	\$571,267	\$0	\$137,446	O.K.
46	Factor	1.000000		0.530191	0.225977	0.000000	0.196544	0.000000	0.047288	O.K.

SPLITROCK TELECOM COOPERATIVE, INC.

***** FCC PART 69 *****		Part 36								
Apportionment Factors		IntraLATA	Source	Common	Local	Information	Common	Billing and	Other	
		Total		Line	Switching		Transport	Collection		
(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	\$132,835	O171	\$46,127	\$26,623	\$1,697	\$38,244	\$15,715	\$4,429	O.K.	
64 Factor	1.000000		0.347254	0.200419	0.012778	0.287905	0.118303	0.033344		
65										
66 Net Investment	\$1,433,041	J13	\$800,415	\$247,906	\$0	\$304,872	\$0	\$79,848	O.K.	
67 Factor	1.000000		0.558543	0.172993	0.000000	0.212745	0.000000	0.055719	O.K.	

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SPLITROCK TELECOM COOPERATIVE, INC.

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	IntraLATA Total								
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 PLANT SPEC. OPER. EXPENSE:									
14									
15 Network Support, Alloc.	\$0	N37	\$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.	\$16,064	N30	\$3,391	\$6,096	\$0	\$5,302	\$0	\$1,276	O.K.
21 General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
22									
23 Total General Support Exp.	\$16,064		\$3,391	\$6,096	\$0	\$5,302	\$0	\$1,276	O.K.
24									
25 Central Office Eq., Alloc.	\$25,727	N31	\$6,147	\$11,049	\$0	\$7,449	\$0	\$1,082	O.K.
26 Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O.K.
27									
28 Total COE Exp.	\$25,727		\$6,147	\$11,049	\$0	\$7,449	\$0	\$1,082	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.	\$13,895	N33	\$12,408	\$0	\$0	\$948	\$0	\$539	O.K.
37 Cable & Wire, Direct	0	Direct	0	0	0	0	0	0	O.K.
38									
39 Total C&WF Exp.	\$13,895		\$12,408	\$0	\$0	\$948	\$0	\$539	O.K.
40									
41 TOTAL PLT. SPEC. OPER. EXP.	\$55,686		\$21,946	\$17,144	\$0	\$13,699	\$0	\$2,897	O.K.
42									
43 TOTAL PLT. SPEC., ex SUPPORT	\$39,623		\$18,555	\$11,049	\$0	\$8,397	\$0	\$1,622	O.K.

SPLITROCK TELECOM COOPERATIVE, INC.

***** 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. Plt. and Equip., Alloc.	\$0	N18	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
60 Oth. Plt. and Equip., Direct	0	Direct	0	0	0	0	(0)	0	O.K.
61									
62 Total Oth. Plt. & Equip.	\$0		\$0	\$0	\$0	\$0	(\$0)	\$0	O.K.
63									
64 Network Operations, Alloc.	\$31,873	N18	\$19,120	\$6,135	\$0	\$5,336	\$0	\$1,284	O.K.
65 Network Operations, Direct	16,301	Direct	0	0	0	16,301	(0)	0	O.K.
66									
67 Total Network Oper. Exp.	\$48,174		\$19,120	\$6,135	\$0	\$21,637	(\$0)	\$1,284	O.K.
68									
69 Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70									
71 Depr., Support Assets	\$42,635	L23	\$9,000	\$16,178	\$0	\$14,071	\$0	\$3,385	O.K.
72 Depr., COE Switching	53,995	L44	0	41,470	0	12,526	0	0	O.K.
73 Depr., COE Operator	0	L32	0	0	0	0	0	0	O.K.
74 Depr., COE Transmission	43,494	L68	23,573	0	0	15,770	0	4,151	O.K.
75 Depr., IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
76 Depr., C&W Facilities	69,343	L117	61,922	0	0	4,729	0	2,692	O.K.
77 Depr., PHFU	0	L147	0	0	0	0	0	0	O.K.
78									
79 Total Depreciation Expense	\$209,468		\$94,496	\$57,648	\$0	\$47,096	\$0	\$10,228	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.	\$209,468		\$94,496	\$57,648	\$0	\$47,096	\$0	\$10,228	O.K.
89									
90 TOTAL NON-SPEC. OPER. EXP.	\$257,642		\$113,615	\$63,782	\$0	\$68,733	(\$1)	\$11,512	O.K.

SPLITROCK TELECOM COOPERATIVE, INC.

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 IntraLATA	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	Total								
(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	853	(F)	0	0	853	0	0	0	O.K.
118 Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119									
120 Total Directory	\$853		\$0	\$0	\$853	\$0	\$0	\$0	O.K.
121									
122 Bus. Ofc., EU Presubscription	4,574	N40	\$2,545	\$1,085	\$0	\$944	\$0	\$0	O.K.
123 Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
124 Bus. Ofc., EU Access PL & All Other	0	(H)	0	0	0	0	0	0	O.K.
125 Bus. Ofc., EU Message	1,373	(H)	0	0	0	0	1,373	0	O.K.
126 Bus. Ofc., EU Reserved	0	(I)	0	0	0	0	0	0	O.K.
127 Bus. Ofc., IX Special Access	0	(I)	0	0	0	0	0	0	O.K.
128 Bus. Ofc., IX Switched Access	0	N40	0	0	0	0	0	0	O.K.
129 Bus. Ofc., IX Billing and Collection	0	(H)	0	0	0	0	0	0	O.K.
130 Bus. Ofc., Coin Collection & Administr.	0	(D)	0	0	0	0	0	0	O.K.
131 Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
132									
133 Total Business Office	\$5,947		\$2,545	\$1,085	\$0	\$944	\$1,373	\$0	O.K.
134									
135 Cust. Serv., Msg. Process	\$3,717	(H)	0	0	0	0	3,717	0	O.K.
136 Cust. Serv., Other B&C	2,812	(H)	0	0	0	0	2,812	0	O.K.
137 Cust. Serv., CABS	1,239	N21	0	596	0	518	0	125	O.K.
138 Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139									
140 Total Customer Service	\$7,768		\$0	\$596	\$0	\$518	\$6,529	\$125	O.K.
141									
142 Total BO, CS, OS, Dir.	\$14,569		\$2,545	\$1,681	\$853	\$1,462	\$7,902	\$125	O.K.

SPLITROCK TELECOM COOPERATIVE, INC.

***** 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.	\$14,405	142	\$2,516	\$1,662	\$844	\$1,446	\$7,814	\$123	O.K.
159	Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	O.K.
160										
161	Total Other Cust. Serv.	\$14,405		\$2,516	\$1,662	\$844	\$1,446	\$7,814	\$123	O.K.
162										
163	TOTAL CUSTOMER OPER. EXP.	\$28,974		\$5,061	\$3,343	\$1,697	\$2,908	\$15,716	\$248	O.K.
164										
165	"BIG-THREE" EXPENSES:									
166										
167	Total Plt. Specific Exp.	\$55,686	41	\$21,946	\$17,144	\$0	\$13,699	\$0	\$2,897	O.K.
168	Total Plt Non-specific Exp.	48,174	62 + 67 +69	19,120	6,135	0	21,637	(1)	1,284	O.K.
169	Total Customer Operations	28,974	163	5,061	3,343	1,697	2,908	15,716	248	O.K.
170										
171	TOTAL "BIG THREE" EXPENSES	\$132,835		\$46,127	\$26,623	\$1,697	\$38,244	\$15,715	\$4,429	O.K.
172										
173	CORPORATE OPERATIONS EXPENSE:									
174										
175	Exec. and Planning, Alloc.	\$22,956	N64	\$7,972	\$4,601	\$293	\$6,609	\$2,716	\$765	O.K.
176	Exec. and Planning, Direct	0	Direct	0	0	(0)	0	0	0	O.K.
177										
178	Total Exec. and Planning	\$22,956		\$7,972	\$4,601	\$293	\$6,609	\$2,716	\$765	O.K.
179										
180	Admin. & General, Allocable	\$72,258	N64	\$25,092	\$14,482	\$923	\$20,803	\$8,548	\$2,409	O.K.
181	Admin. & General, Direct	32,259	Direct	13,204	7,621	486	10,948	0	0	O.K.
182										
183	Total Admin. and Gen.	\$104,517		\$38,296	\$22,103	\$1,409	\$31,751	\$8,548	\$2,409	O.K.
184										
185	TOTAL CORPORATE OPERATIONS	\$127,473		\$46,267	\$26,704	\$1,702	\$38,360	\$11,264	\$3,175	O.K.
186										
187	NON-INCOME TAXES:									
188										
189	Non-income Taxes, Allocable	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
190	Non-income Taxes, Direct	750	Direct	417	178	0	155	0	0	O.K.
191										O.K.
192										
193	Total Non-income Taxes	\$750		\$417	\$178	\$0	\$155	\$0	\$0	O.K.
194										
195	TOTAL OPER. EXP. AND TAXES	\$470,525		\$187,307	\$111,152	\$3,400	\$123,855	\$26,979	\$17,832	O.K.

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME SPLITROCK TELECOM COOPERATIVE, INC.
 PERIOD ADDRESSED ENDING DECEMBER 31, 2001
 RUN DATE AND TIME 03-Sep-2003 08:53:44 AM

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

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
				Message Telephone Service		Private Line			
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
PLANT INVESTMENT DETAIL:									
21 Land, Allocable	0	---	---	---	---	---	---	---	---
22 Land, Direct	0	---	0	---	0	---	0	---	0
23 Motor Vehicles	0	---	---	---	---	---	---	---	---
24 Aircraft	0	---	---	---	---	---	---	---	---
25 Special Purpose Vehicles	0	---	---	---	---	---	---	---	---
26 Garage Work Equipment	0	---	---	---	---	---	---	---	---
27 Other Work Equipment	2,413,434	---	---	---	---	---	---	---	---
28 Buildings, Allocable	0	---	---	---	---	---	---	---	---
29 Buildings, Direct	0	---	0	---	0	---	0	---	0
30 Furniture	0	---	---	---	---	---	---	---	---
31 Office Equipment	0	---	---	---	---	---	---	---	---
32 General Purpose Computers	0	---	---	---	---	---	---	---	---
33 CAT 1 Oper. Sys., TSPS	0	---	---	---	---	---	---	---	---
34 CAT 1 Oper. Sys., Other TSPS	0	---	---	---	---	---	---	---	---
35 CAT 1 Oper. Sys., Aux. Pos.	0	---	---	---	---	---	---	---	---
36 CAT 1 Oper. Sys., Other	0	---	0	---	0	---	0	---	0
37 CAT 2 Tandem Sw. Allocable	607,663	---	---	---	---	---	---	---	---
38 CAT 2 Tandem Sw. Direct	0	---	0	---	0	---	0	---	0
39 CAT 3 Local Sw. Allocable	2,940,654	---	---	---	---	---	---	---	---
40 CAT 3 Local Sw. Direct	0	---	0	---	0	---	0	---	0
41 CAT 4.12 Exchange Trunk	214,784	---	---	---	---	---	---	---	---
42 CAT 4.12 Exch. Tr. Direct	0	---	0	---	0	---	0	---	0
43 CAT 4.13 Exch. Ln. Msg., PL & WATS	1,050,014	---	---	---	---	---	---	---	---
44 Reserved	0	---	---	---	---	---	---	---	---
45 CAT 4.13 Direct	0	---	0	---	0	---	0	---	0
46 CAT 4.23 Message, PL & WATS	706,501	---	---	---	---	---	---	---	---
47 Reserved	0	---	---	---	---	---	---	---	---
48 CAT 4.23 Direct	115,105	---	77,095	---	0	---	0	38,010	38,010
49 CAT 4.3 H/R Message	0	---	---	---	---	---	---	---	---
50 CAT 4.3 WATS	0	---	0	---	0	---	0	---	0
51 CAT 4.3 Direct	0	---	0	---	0	---	0	---	0
52 CAT 1 Other IOT Equipment	0	---	---	---	---	---	---	---	---
53 CAT 1 Coinless Pay Phones	0	---	0	---	0	---	0	---	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

SPLITROCK TELECOM COOPERATIVE, INC.
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)	InterLATA		IntraLATA	InterLATA	IntraLATA
70	CAT 2 CP Equipment	0	---	0	---	0	---	0	---	0	---	0
71	Reserved	0	---	---	---	---	---	---	---	---	---	---
72	Reserved	0	---	---	---	---	---	---	---	---	---	---
73	CAT 1,3 Joint Msg., Cat. 1.1 & 1.2 PL	4,832,549	---	---	---	---	---	---	---	---	---	---
74	Other CAT 1 C&WF	0	---	0	---	0	---	0	---	0	---	0
75	CAT 2 C&WF	150,954	---	---	---	---	---	---	---	---	---	---
76	CAT 2 C&WF, Wideband	0	---	0	---	0	---	0	---	0	---	0
77	CAT 3 Joint Message & PL/WATS	380,278	---	---	---	---	---	---	---	---	---	---
78	Reserved	0	---	---	---	---	---	---	---	---	---	---
79	CAT 3 Direct	55,773	---	36,731	---	0	---	0	---	19,042	---	19,042
80	CAT 4 Message	0	---	---	---	---	---	---	---	---	---	---
81	CAT 4 WATS	0	---	0	---	0	---	0	---	0	---	0
82	CAT 4 Direct	0	---	0	---	0	---	0	---	0	---	0
83	Allocable Support Leases	0	---	---	---	---	---	---	---	---	---	---
84	Direct Support Leases	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
90	IOT Leases	0	---	0	---	0	---	0	---	0	---	0
91	C&WF Leases	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
97	Leasehold Imp. C&WF	0	---	0	---	0	---	0	---	0	---	0
98	Leasehold Imp. Other	0	---	0	---	0	---	0	---	0	---	0
99	Allocable Acct. No. 2690	0	---	---	---	---	---	---	---	---	---	---
100	Direct Acct. No. 2690	0	---	0	---	0	---	0	---	0	---	0
101	Materials and Supplies	75,751	---	---	---	---	---	---	---	---	---	---
102	RTB Stock	0	---	---	---	---	---	---	---	---	---	---
103	Tele. Plt. Adjust. - Alloc.	0	---	---	---	---	---	---	---	---	---	---
104	Tele. Plt. Adjust. - Direct	0	---	0	---	0	---	0	---	0	---	0
105	Other Assets, Net	0	---	0	---	0	---	0	---	0	---	0
106	Other Liab., Def. Cr., Net	0	---	0	---	0	---	0	---	0	---	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

SPLITROCK TELECOM COOPERATIVE, INC.
ENDING DECEMBER 31, 2001

***** FCC PART 36 *****		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE
					Message Telephone Service		Private Line		
					InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
123	TPUC -- Short Term, Alloc.	0	---	---	---	---	---	---	---
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	1,124,466	---	---	---	---	---	---	---
130	Acc. Depr. COE Switching	2,499,852	---	---	---	---	---	---	---
131	Acc. Depr. COE Operator	0	---	---	---	---	---	---	---
132	Acc. Depr. COE Transmission	558,851	---	---	---	---	---	---	---
133	Acc. Depr. IOT Equipment	0	---	---	---	---	---	---	---
134	Acc. Depr. Cable and Wire Facilities	2,934,731	---	---	---	---	---	---	---
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	0	---	---	---	---	---	---	---
140	Acc. Def. IT COE Switching	0	---	---	---	---	---	---	---
141	Acc. Def. IT COE Operator	0	---	---	---	---	---	---	---
142	Acc. Def. IT COE Trans.	0	---	---	---	---	---	---	---
143	Acc. Def. IT IOT Equipment	0	---	---	---	---	---	---	---
144	Acc. Def. IT C&WF	0	---	---	---	---	---	---	---
145	Acc. Def. IT Unclassified	0	---	0	0	0	0	0	0
146									
147	OPERATING EXPENSES AND TAXES:								
148	Network Support, Alloc.	0	---	---	---	---	---	---	---
149	Network Support, Direct	0	---	0	0	0	0	0	0
150	General Support, Alloc.	74,432	---	---	---	---	---	---	---
151	General Support, Direct	0	---	0	0	0	0	0	0
152	Central Office Eq., Alloc.	135,587	---	---	---	---	---	---	---
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.	57,201	---	---	---	---	---	---	---
159	Cable & Wire, Direct	0	---	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

SPLITROCK TELECOM COOPERATIVE, INC.
 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)	InterLATA		IntraLATA	InterLATA
176	Oth. Plt. and Equip., Alloc.	0	---	---	---	---	---	---	---	---	---
177	Oth. Plt. and Equip., Direct	0	---	0	---	0	---	0	---	0	0
178	Network Operations, Alloc.	147,687	---	---	---	---	---	---	---	---	---
179	Network Operations, Direct	68,219	---	51,918	---	0	---	0	---	0	16,301
180	Total Access Expense	373,118	---	373,118	---	0	---	0	---	0	0
181	Depr., Support Assets	197,550	---	---	---	---	---	---	---	---	---
182	Depr., COE Switching	320,463	---	---	---	---	---	---	---	---	---
183	Depr., COE Operator	0	---	---	---	---	---	---	---	---	---
184	Depr., COE Transmission	192,543	---	---	---	---	---	---	---	---	---
185	Depr., IOT Equipment	0	---	---	---	---	---	---	---	---	---
186	Depr., C&W Facilities	285,454	---	---	---	---	---	---	---	---	---
187	Amort., Tangible Assets	0	---	---	---	---	---	---	---	---	---
188	Amort., Intangible Assets	0	---	---	---	---	---	---	---	---	---
189	Other Amortization	0	---	0	---	0	---	0	---	0	0
190	Direct Assigned Amort.	0	---	0	---	0	---	0	---	0	0
191	Marketing, Allocable	0	---	---	---	---	---	---	---	---	---
192	Marketing, Direct	0	---	0	---	0	---	0	---	0	0
193	Operator Service, Alloc.	0	---	---	---	---	---	---	---	---	---
194	Operator Service, Direct	0	---	0	---	0	---	0	---	0	0
195	Classified Directory	0	---	0	---	0	---	0	---	0	0
196	Alphabetical Directory	10,932	---	---	---	---	---	---	---	---	---
197	Foreign Directory	0	---	---	---	---	---	---	---	---	---
198	Bus. Ofc., EU Presubscription	7,622	---	---	---	---	---	---	---	---	---
199	Bus. Ofc., EU MTS & WATS	4,246	---	---	---	---	---	---	---	---	---
200	Bus. Ofc., EU Access, P/L & all Other	80,390	---	---	---	---	---	---	---	---	---
201	Bus. Ofc., IXC Special Access	0	---	---	---	---	---	---	---	---	---
202	Bus. Ofc., IXC Switched Access	0	---	---	---	---	---	---	---	---	---
203	Bus. Ofc., IXC B & C Services	0	---	---	---	---	---	---	---	---	---
204	Coin Collect & Admin.	191	---	---	---	---	---	---	---	---	---
205	Cust. Svc., Direct	0	---	0	---	0	---	0	---	0	0
206	Cust. Serv., Msg. Process	7,815	---	---	---	---	---	---	---	---	---
207	Cust. Serv., Other B&C	13,943	---	---	---	---	---	---	---	---	---
208	Cust. Serv., CABS	2,478	---	---	---	---	---	---	---	---	---
209	Cust. Serv., EU Common Line	734	---	734	---	0	---	0	---	0	0
210	Other Cust. Serv., Alloc.	123,329	---	---	---	---	---	---	---	---	---
211	Other Cust. Serv., Direct	396	---	396	---	0	---	0	---	0	0
212	Exec. and Planning, Alloc.	129,901	---	---	---	---	---	---	---	---	---
213	Exec. and Planning, Direct	0	---	0	---	0	---	0	---	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

SPLITROCK TELECOM COOPERATIVE, INC.
 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)	InterLATA		IntraLATA	InterLATA
230	Admin. & General, Allocable	408,882	---	---	---	---	---	---	---	---	---
231	Admin. & General, Direct	40,129	---	7,870	---	0	32,259	---	0	0	32,259
232	Non-income Taxes, Allocable	0	---	---	---	---	---	---	---	---	---
233	Non-Income Taxes, Direct	2,060	---	1,310	---	0	750	---	0	0	750
234											
235	OTHER INCOME STATEMENT:										
236	State Income Tax Rate	0.00%	---	---	---	---	---	---	---	---	---
237	Federal Income Tax Rate	0.00%	---	---	---	---	---	---	---	---	---
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	29,410	---	---	---	---	---	---	---	---	---
244	Interest Expense	46,118	---	---	---	---	---	---	---	---	---
245	Capital Lease Expense	0	---	---	---	---	---	---	---	---	---
246	Capitalized Payroll taxes	0	---	---	---	---	---	---	---	---	---
247	Depreciation Adjustment	0	---	---	---	---	---	---	---	---	---
248	Other Income Adjustments	0	---	0	---	0	0	---	0	0	0
249	Uncollectibles	0	---	0	---	0	0	---	0	0	0
250	Other Revenue Adjustments	0	---	0	---	0	0	---	0	0	0
251	Other Revenue Taxes	0	---	0	---	0	0	---	0	0	0
252											

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

SPLITROCK TELECOM COOPERATIVE, INC.
 ENDING DECEMBER 31, 2001

***** FCC PART 36 *****		TOTAL COMPANY	Source/ Allocator	Interstate				Intrastate		TOTAL INTRASTATE
				Other	Private Line		Private Line			
(A)	(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(H)	(I)	
271 Working Loops	5,576	---	113	0	0	0	0	37	37	
272 Equivalent Interexchange Cct. Miles	10,188	---	0	0	0	0	0	0	0	
273 Interexchange Circuit Terminations	773	---	0	0	0	0	0	0	0	

**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 SPLITROCK TELECOM)	NOTICE OF ENTRY
COOPERATIVE, INC.)	
)	TC02-066

On June 18, 2002, Splitrock Telecom Cooperative, Inc. (Company) filed for approval by the Public Utilities Commission (Commission) its 2001 Intrastate Switched Access Cost Study. On June 20, 2002, the Commission electronically transmitted notice of the filing and the intervention deadline of July 5, 2002, to interested individuals and entities. On July 5, 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 July 5, 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>Alvino Kalbo</u>
Date:	<u>9/9/03</u>
(OFFICIAL SEAL)	

BY ORDER OF THE COMMISSION:

Robert K. Sahr
ROBERT K. SAHR, Chairman JF

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 SPLITROCK TELECOM)		
COOPERATIVE, INC.)		TC02-066

On June 18, 2002, Splitrock Telecom Cooperative, Inc. (Splitrock Telecom) filed for approval by the Public Utilities Commission (Commission) its 2001 Intrastate Switched Access Cost Study. On November 26, 2002, September 2, 2003 and September 4, 2003, Splitrock Telecom filed amended 2001 Intrastate Switched Access Cost Studies.

On June 20, 2002, the Commission electronically transmitted notice of the filing and the intervention deadline of July 5, 2002, to interested individuals and entities. On July 5, 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 Splitrock Telecom. 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 Splitrock Telecom'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 Splitrock Telecom'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>Delaine Kelso</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