

RC/H#

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

**Public Utilities Commission of the State of South Dakota**

DATE	MEMORANDA
6/19 02	Filed and Docketed;
6/20 02	Weekly Filing;
7/5 02	H.S. Communications' Petition to Intervene;
7/26 02	Order Granting Petition to Intervene; Order Approving Filing Fee;
8/26 02	Notice of Appearance and Request for Service;
9/6 02	H.S.' Request for Access to Confidential Information;
11/25 02	Revised Cost Study;
7/11 03	Motion to Dismiss and Motion for Extension of Time to Respond to <sup>Grand Discovery Request,</sup>
7/24 03	Intervenors' Brief in Opposition to Motion to Dismiss and Motion for <sup>Extension of Time;</sup>
8/8 03	Notice of Intent to Consider Motion as <sup>Order Extending Time for Response for</sup> Summary Judgment; <sup>Order</sup> Notice of Hearing;
8/14 03	Affidavit of Les S. Sumpton;
8/18 03	Response of Companies Named in Above Docket to Affidavit of Les S. Sumpton;
9/2 03	Revised Cost Study;
9/9 03	Final Decision and Order Granting Motion to Dismiss on Summary <sup>Notice of Entry;</sup> Disposition;
10/28 03	Order Approving Revenue Requirement;
10/28 03	Docket Closed



June 18, 2002

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

**RECEIVED**

JUN 19 2002

**SOUTH DAKOTA PUBLIC  
UTILITIES COMMISSION**

Ref: SD 5178 – 1.7  
2001 Separations Study Access Filing

Dear Ms. Elofson:

On behalf of McCook Cooperative Telephone Company, enclosed is their 2001 Intrastate Switched Access Separations Study, pursuant to the rules established by the Commission. The following documentation is included in the study:

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

In addition, three (3) copies of the following supporting data to the cost study have been included and are to be treated as proprietary information:

1. Trial Balance Worksheet for the year ending December 31, 2001
2. Reclassification Journal Entries and Known and Measurable Change journal entries
3. Non-Regulated Adjustments Worksheet
4. Non-Operating Worksheet
5. Direct Labor Summary
6. Account 6560 Depreciation Expense Analysis
7. Account 6623 Customer Services Expense Summary
8. Account Analysis of accounts 6610 (Marketing Expenses), 6620 (Customer Services Expenses), 6710 (Executive and Planning Expenses), and 6720 (General and Administrative Expenses)
9. Account Analysis and direct assignment methodology of 6423.1 (Fiber Cable Expense)
10. Direct Assignment Detail
11. Known and Measurable Changes Detail
12. Audit Report as of December 31, 2001 and 2000
13. Company-generated Trial Balance as of December 31, 2001 (includes audit journal entries)
14. Land and Building Investments Summary

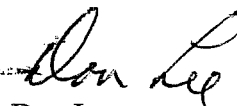
15. Central Office Equipment Summary
16. Outside Plant Summary
17. Interexchange Circuit and Circuit Mile Summary
18. Loop Study Summary
19. Outside Plant Map
20. Annual Traffic Worksheet
21. Access Minutes of Use Summary by Month (total company and by exchange)

In accordance with FCC Order #01-162, CC Docket No. 80-286, In the Matter of Jurisdictional Separations and Referral to the Federal-State Joint Board, released May 22, 2001, this study reflects the FCC's freeze of all allocation factors.

The enclosed Intrastate Access Separations Study revenue requirement has been forwarded to the Local Exchange Carrier Association (LECA). The LECA Access Tariff, with which McCook Cooperative Telephone Company concurs, will include the attached Intrastate Access 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

CMD/bkk

Attachments: Access Study (5)  
Program Disk (1)  
Cost Study Certification Form (5)  
Access Study Supporting Data (3)

cc: Bryan Roth, General Manager

**2001 Intrastate Cost Study  
for  
McCook Cooperative  
Telephone Company  
Salem, South Dakota**

Prepared by:



**1515 N. Sanborn Blvd.  
Mitchell, SD 57301-1021  
(605) 996-9646**

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

McCook Cooperative Telephone Company

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

Date: 6-14-02

Certifying Signature: Don Lee

Name: Don Lee

Title: Director of Settlements

McCook Cooperative Telephone Company

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

Intrastate Toll Revenue Requirement Summary		Part 36 Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)			
INTRALATA:											
15	Net Investment	\$2,151,300	J13	\$584,993	\$365,611	\$0	\$1,139,964	\$0	\$60,731	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	\$215,130		\$58,499	\$36,561	\$0	\$113,996	\$0	\$6,073	O.K.	
19	Return Adjustments	(4,301)	J18-20	(1,138)	(950)	0	(2,096)	0	(117)	O.K.	
20											
21	Net Return on Rate Base	\$210,829		\$57,361	\$35,611	\$0	\$111,900	\$0	\$5,956	O.K.	
22	Income Taxes	0	J31-32	0	0	0	0	0	0	O.K.	
23	Expenses and Other Taxes	979,921	J33-35, 40	136,698	200,479	5,187	527,341	94,597	15,620	O.K.	
24											
25	Total IntraLATA Rev. Req.	\$1,190,750		\$194,059	\$236,091	\$5,187	\$639,241	\$94,597	\$21,577	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.	\$1,190,750		\$194,059	\$236,091	\$5,187	\$639,241	\$94,597	\$21,577		
	ACCESS ELEMENT MINUTES OF USE			6,148,556	6,148,556		6,148,556				
	ACCESS RATE PER MINUTE	\$0.173925		\$0.031562	\$0.038398		\$0.103966				

McCook Cooperative Telephone Company

		Intrastate								
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
***** FCC PART 36 ***** Revenue Requirement Summary					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	3.00%	---	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	
16										
17										
18	Net Investment	\$6,253,719	C68	\$4,102,419	\$0	\$2,092,776	\$0	\$58,524	\$2,151,300	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	\$625,372		\$410,242	\$0	\$209,278	\$0	\$5,852	\$215,130	O.K.
22										
23	AFUDC	(12,654)	H43	-8352.98571264	0	-4190.30790968	0	-110.706377683	(4,301)	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	\$612,718		\$401,889	\$0	\$205,087	\$0	\$5,742	\$210,829	O.K.
28										
29	Contributions	0	H52	0	0	0	0	0	0	O.K.
30	Interest Expense	211,693	H44	138,684	0	71,053	0	1,956	73,009	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	\$401,025		\$263,205	\$0	\$134,034	\$0	\$3,786	\$137,820	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	2,663,532	I196	1,724,121	0	924,418	0	14,994	939,411	O.K.
41	Uncollectibles	25,279	V249	20,492	0	4,787	0	0	4,787	O.K.
42	Other Revenue Adjustments	0	V250	0	0	0	0	0	0	O.K.
43										
44	Net Revenue	\$3,301,529		\$2,146,502	\$0	\$1,134,292	\$0	\$20,735	\$1,155,027	O.K.
45	Gross Receipts Taxes	102,109	Formula	66,387	0	35,081	0	641	35,722	O.K.
46	Other Revenue Taxes	0	V251	0	0	0	0	0	0	O.K.
47										
	TOTAL REVENUE REQUIREMENT	\$3,403,638		\$2,212,888	\$0	\$1,169,373	\$0	\$21,377	\$1,190,750	O.K.

McCook Cooperative Telephone Company

										Intrastate									
										Message Telephone Service		Private Line							
***** FCC PART 36 ***** Investment Summary										TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE		
										(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
*****										(A)									
13	Land and Support Investment	\$1,971,915	D33	\$1,301,674	\$0	\$652,990	\$0	\$17,252	\$670,241	O.K.									
14																			
15	COE Operator Equipment	\$0	D43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.									
16	COE Switching Equipment	3,164,832	D68	2,059,225	0	1,105,607	0	0	1,105,607	O.K.									
17	COE Transmission Equipment	2,266,574	D85	1,379,835	0	868,523	0	18,216	886,739	O.K.									
18																			
19	Total COE	\$5,431,406		\$3,439,060	\$0	\$1,974,130	\$0	\$18,216	\$1,992,346	O.K.									
20	Info. Orig./Term. Equipment	0	D94	0	0	0	0	0	0	O.K.									
21	Cable and Wire Facilities	4,329,724	D137	3,004,324	0	1,258,218	0	67,181	1,325,400	O.K.									
22																			
23	Total COE, IOT, C&WF	\$9,761,130		\$6,443,384	\$0	\$3,232,349	\$0	\$85,397	\$3,317,746	O.K.									
24																			
25	Total Capital Leases	\$0	D173	\$0	\$0	\$0	\$0	\$0	\$0	O.K.									
26																			
27	Leasehold Improvements	\$0	D186	\$0	\$0	\$0	\$0	\$0	\$0	O.K.									
28																			
29	Intangible Assets	\$0	D209	\$0	\$0	\$0	\$0	\$0	\$0	O.K.									
30																			
31																			
32	Total Tele. Plt. In Service	\$11,733,045		\$7,745,057	\$0	\$3,885,338	\$0	\$102,649	\$3,987,988	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	546,286	D218-219	360,607	0	180,900	0	4,779	185,679	O.K.									
37	Tel. Plt. Adjustment	0	D220-221	0	0	0	0	0	0	O.K.									
38																			
39	Total Other Tel. Plt.	\$546,286		\$360,607	\$0	\$180,900	\$0	\$4,779	\$185,679	O.K.									
40																			
41																			
42	TOTAL TELEPHONE PLANT	\$12,279,331		\$8,105,664	\$0	\$4,066,238	\$0	\$107,429	\$4,173,667	O.K.									



McCook Cooperative Telephone Company

		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	(6,259,807)	E34	(4,162,165)	0	(2,045,829)	0	(51,813)	(2,097,642)	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	\$6,019,524		\$3,943,499	\$0	\$2,020,409	\$0	\$55,616	\$2,076,025	O.K.
62									
63 Materials and Supplies	159,274	H31	110,518	0	46,285	0	2,471	48,756	O.K.
64 Rural Tel. Bank Stock	0	H35	0	0	0	0	0	0	O.K.
65 Cash Working Capital	74,921	Formula	48,402	0	26,082	0	437	26,519	O.K.
66 Equal Access Investment	0	--	0	0	0	0	0	0	O.K.
67									
68 TOTAL NET INVESTMENT	\$6,253,719		\$4,102,419	\$0	\$2,092,776	\$0	\$58,524	\$2,151,300	O.K.
69									

McCook Cooperative Telephone Company

***** 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)		
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	1,971,915	H33	1,301,674	0	652,990	0	17,252	670,241	670,241	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	\$1,971,915		\$1,301,674	\$0	\$652,990	\$0	\$17,252	\$670,241	\$670,241	O.K.
32										
33 Tot. Land and Support Assets	\$1,971,915		\$1,301,674	\$0	\$652,990	\$0	\$17,252	\$670,241	\$670,241	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	\$708,331	G26	\$298,054	\$0	\$410,277	\$0	\$0	\$410,277	\$410,277	O.K.
47 CAT 2 Tandem Sw. Direct	0	V38	0	0	0	0	0	0	0	O.K.
48										
49 Total CAT 2	\$708,331		\$298,054	\$0	\$410,277	\$0	\$0	\$410,277	\$410,277	O.K.

McCook Cooperative Telephone Company

		Intrastate								
***** FCC PART 36 ***** Plant Investment Detail		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(I)		
63	CAT 3 Local Sw. Allocable	\$2,456,501	G15	\$1,761,171	\$0	\$695,330	\$0	\$0	\$695,330	O.K.
64	CAT 3 Local Sw. Direct	0	V40	0	0	0	0	0	0	O.K.
65										
66	Total CAT 3	\$2,456,501		\$1,761,171	\$0	\$695,330	\$0	\$0	\$695,330	O.K.
67										
68	Total COE Sw. CAT 2&3	\$3,164,832		\$2,059,225	\$0	\$1,105,607	\$0	\$0	\$1,105,607	O.K.
69										
70										
71	COE TRANSMISSION:									
72										
73	CAT 4.12 Exchange Trunk	\$265,573	I23	\$265,573	\$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	793,331	G13	594,999	0	198,333	0	0	198,333	O.K.
76	CAT 4.13 PL, WATS, Local	28,259	F18	12,210	0	0	0	16,048	16,048	O.K.
77	CAT 4.13 Direct	0	V45	0	0	0	0	0	0	O.K.
78	CAT 4.23 Message	1,176,404	G18	506,214	0	670,190	0	0	670,190	O.K.
79	CAT 4.23 PL, WATS	0	F24	0	0	0	0	0	0	O.K.
80	CAT 4.23 Direct	3,007	V48	839	0	0	0	2,168	2,168	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	\$2,266,574		\$1,379,835	\$0	\$868,523	\$0	\$18,216	\$886,739	O.K.
86										
87										
88	INFORMATION ORIGATION/TERMINATION:									
89										
90	CAT 1 Other IOT Equipment	\$0	G13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
91	CAT 1 Coinless Pay Phones	0	G18	0	0	0	0	0	0	O.K.
92	CAT 2 CP Equipment	0	V70	0	0	0	0	0	0	O.K.
93										
94	Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
95										
96										

McCook Cooperative Telephone Company

***** FCC PART 36 ***** Plant Investment Detail  (A)	TOTAL COMPANY  (B)	Source/ Allocator  (C)	Interstate and Other  (D)	Intrastate				TOTAL INTRASTATE  (I)	
				Message Telephone Service		Private Line			
				InterLATA  (E)	IntraLATA  (F)	InterLATA  (G)	IntraLATA  (H)		
111 CABLE AND WIRE FACILITIES:									
112									
113 CAT 1.1 IntraLATA PL/WATS	114,581	F31	\$49,510	\$0	\$0	\$0	\$65,070	\$65,070	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	3,216,741	G13	2,412,556	0	804,185	0	0	804,185	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	\$3,331,322		\$2,462,066	\$0	\$804,185	\$0	\$65,070	\$869,256	O.K.
119									
120 CAT 2 C&WF	\$205,538	G28	\$205,538	\$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	\$205,538		\$205,538	\$0	\$0	\$0	\$0	\$0	O.K.
124									
125 CAT 3 Joint Message	790,753	G17	336,720	0	454,033	0	0	\$454,033	O.K.
126 CAT 3 PL/WATS etc.	0	F36	0	0	0	0	0	0	O.K.
127 CAT 3 Direct	2,111	V79	0	0	0	0	2,111	2,111	O.K.
128									
129 Total CAT 3 C&WF	\$792,864		\$336,720	\$0	\$454,033	\$0	\$2,111	\$456,144	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	\$4,329,724		\$3,004,324	\$0	\$1,258,218	\$0	\$67,181	\$1,325,400	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.

McCook Cooperative Telephone Company

	Intrastate										TOTAL INTRASTATE
	(A)	(B)	(C)	(D)	Message Telephone Service			Private Line		(I)	
					InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA		
***** FCC PART 36 ***** Plant Investment Detail		TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	
160											
161	COE Operator	\$0	H16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
162	COE Tandem Switch	0	H17	0	0	0	0	0	0	0	0
163	COE Local Switch	0	H18	0	0	0	0	0	0	0	0
164	COE Transmission	0	H20	0	0	0	0	0	0	0	0
165	COE Direct	0	V89	0	0	0	0	0	0	0	0
166	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
168	IOT Leases	\$0	V90	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
170	C&WF Leases	\$0	V91	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
172	TOTAL CAPITAL LEASES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
174	LEASEHOLD IMPROVEMENTS:										
176	Land and Support Assets	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
177	COE Switching	0	H18	0	0	0	0	0	0	0	0
178	COE Operator	0	H16	0	0	0	0	0	0	0	0
180	COE Transmission	0	H20	0	0	0	0	0	0	0	0
181	IOT	0	V96	0	0	0	0	0	0	0	0
182	C&WF	0	V97	0	0	0	0	0	0	0	0
183	Other	0	V98	0	0	0	0	0	0	0	0
184	TOTAL LEASEHOLD IMPROVEMENT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
185											
186		\$11,733,045		\$7,745,057	\$0	\$3,885,338	\$0	\$102,649	\$0	\$3,987,988	\$0
187											
188											
189	TPIS, EXCL. ACCT. No. 2690										

McCook Cooperative Telephone Company

***** 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.	546,286	H35	360,607	0	180,900	0	4,779	185,679	185,679	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	\$546,286		\$360,607	\$0	\$180,900	\$0	\$4,779	\$185,679	\$185,679	O.K.

McCook Cooperative Telephone Company

	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 ACCUM. DEPRECIATION, TPIS:										
14										
15 Support Assets	\$965,649	H13	\$637,431	\$0	\$319,770	\$0	\$8,448	\$328,218	O.K.	
16 COE Switching	2,193,686	H19	1,427,340	0	766,346	0	0	766,346	O.K.	
17 COE Operator	0	H16	0	0	0	0	0	0	O.K.	
18 COE Transmission	634,172	H20	386,068	0	243,007	0	5,097	248,104	O.K.	
19 IOT Equipment	0	H25	0	0	0	0	0	0	O.K.	
20 Cable and Wire Facilities	2,466,300	H31	1,711,325	0	716,707	0	38,268	754,975	O.K.	
21 Other Plant	0	V135	0	0	0	0	0	0	O.K.	
22										
23 Total Accum. Depr., TPIS	\$6,259,807		\$4,162,165	\$0	\$2,045,829	\$0	\$51,813	\$2,097,642	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.	\$6,259,807		\$4,162,165	\$0	\$2,045,829	\$0	\$51,813	\$2,097,642	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.	

McCook Cooperative Telephone Company

***** FCC PART 36 ***** Functional Distribution of Selected Investments	Private Line								Other	
	TOTAL COMPANY	Joint Use Message	Interstate		Intrastate		Extended Area Service			
			InterLATA	IntraLATA	InterLATA	IntraLATA				
			(D)	(E)	(F)	(G)				
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 TRANS. CCT EQUIPMENT:										
14										
15 Working Loops	2,355	2,274	0	0	0	46	0	35	O.K.	
16 Avg. Cost per Loop	348.87	348.87	348.87	348.87	348.87	348.87	348.87	348.87		
17										
18 CAT 4.13 Exch Ln. Invest.	\$821,590	\$793,331	\$0	\$0	\$0	\$16,048	\$0	\$12,210		
19										
20										
21 Circuit Terminations	567	567	0	0	0	0	0	0	O.K.	
22 Avg. Cost per Termination	2,074.79	2,074.79	2,074.79	2,074.79	2,074.79	2,074.79	2,074.79	2,074.79		
23										
24 CAT 4.23 Other IX	\$1,176,404	\$1,176,404	\$0	\$0	\$0	\$0	\$0	\$0		
25										
26										
27 C&WF INVESTMENT:										
28										
29 Working Loops	2,355	2,274	0	0	0	46	0	35		
30 Loops Factor	1.000000	0.965605	0.000000	0.000000	0.000000	0.019533	0.000000	0.014862		
31 CAT 1 Exchange C&WF	\$3,331,322	\$3,216,741	\$0	\$0	\$0	\$65,070	\$0	\$49,510	O.K.	
32										
33										
34 Equivalent IX Circuit Miles	14,473	14,473	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	\$790,753	\$790,753	\$0	\$0	\$0	\$0	\$0	\$0		



McCook Cooperative Telephone Company

***** FCC PART 36 ***** Physical Allocation Factors	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
				Message Telephone Service		Private Line			
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 Subscriber Plant Fact. (SPF)	1.000000	SPF	0.750000	0.000000	0.250000	0.000000	0.000000	0.250000	O.K.
14									
15 Dial Equipment Minutes (DEM)	1.000000	DEM	0.716943	0.000000	0.283057	0.000000	0.000000	0.283057	O.K.
16									
17 Conversation Minute-Miles	1.000000	CMM	0.425822	0.000000	0.574178	0.000000	0.000000	0.574178	O.K.
18 Conversation Minutes	1.000000	CM	0.430306	0.000000	0.569694	0.000000	0.000000	0.569694	O.K.
19 Subscriber Minutes (SLU)	1.000000	SLU	0.730926	0.000000	0.269074	0.000000	0.000000	0.269074	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	0.420783	0.000000	0.579217	0.000000	0.000000	0.579217	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	1.000000	CB	0.726536	0.000000	0.228523	0.000000	0.044941	0.273464	O.K.
36 EU Presubscription Factor	1.000000	EPRE	0.391442	0.000000	0.608558	0.000000	0.000000	0.608558	O.K.
37 EU MTS & WATS Factor	1.000000	EMTS	0.587719	0.000000	0.412281	0.000000	0.000000	0.412281	O.K.
38 EU Access, P/L and All Other Factor	1.000000	EPLO	0.981621	0.000000	0.000000	0.000000	0.018379	0.018379	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	0.182751	0.000000	0.817249	0.000000	0.000000	0.817249	O.K.
44 Relative Users Percent	1.000000	RUP	0.626526	0.000000	0.371789	0.000000	0.001685	0.373474	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.

McCook Cooperative Telephone Company

Intrastate

	***** FCC PART 36 ***** Internal Allocation Factors	TOTAL COMPANY	Source/ Allocator	Message Telephone Service			Private Line			TOTAL INTRASTATE
				InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 Support Assets		1.000000	D31	0.660106	0.000000	0.331145	0.000000	0.008749	0.339894	
14 Land and Support Assets		1.000000	D33	0.660106	0.000000	0.331145	0.000000	0.008749	0.339894	
15		0.000000	D43	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
16 COE Operator		1.000000	D49	0.420783	0.000000	0.579217	0.000000	0.000000	0.579217	
17 COE Tandem Switching		1.000000	D66	0.716943	0.000000	0.283057	0.000000	0.000000	0.283057	
18 COE Local Switching		1.000000	D68	0.650658	0.000000	0.349342	0.000000	0.000000	0.349342	
19 COE Total Switching		1.000000	D85	0.608776	0.000000	0.391224	0.000000	0.008037	0.391224	
20 COE Transmission		1.000000	C19	0.633180	0.000000	0.366820	0.000000	0.003354	0.366820	
21 Total COE		1.000000								
22		0.000000	D90	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
23 Info. Orig./Term. CAT 1		0.000000	D92	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
24 Info. Orig./Term. CAT 2		0.000000	D94	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
25 Total IOT		0.000000								
26		1.000000	D118	0.739066	0.000000	0.260934	0.000000	0.019533	0.260934	
27 C&WF CAT 1		1.000000	D120	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
28 C&WF CAT 2		1.000000	D129	0.424688	0.000000	0.575312	0.000000	0.002662	0.575312	
29 C&WF CAT 3		1.000000	D135	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
30 C&WF CAT 4		0.000000	D137	0.693884	0.000000	0.296116	0.000000	0.015516	0.306116	
31 Total C&WF		1.000000								
32		1.000000	C23	0.660106	0.000000	0.331145	0.000000	0.008749	0.339894	
33 Total Equipment		1.000000								
34		1.000000	C32	0.660106	0.000000	0.331145	0.000000	0.008749	0.339894	
35 TPIS		1.000000	D189	0.660106	0.000000	0.331145	0.000000	0.008749	0.339894	
36 TPIS, excl. Acct. No. 2690		1.000000								
37		0.000000	B215	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
38 Plt. Held, Fut. Use		0.000000								
39		0.000000	C25	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
40 Total Tangible Assets		0.000000	C29	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
41 Total Intangible Assets		0.000000								
42		1.000000	C36	0.660106	0.000000	0.331145	0.000000	0.008749	0.339894	
43 Long-term PUC		1.000000	C61	0.655118	0.000000	0.335645	0.000000	0.009239	0.344882	
44 Net Telephone Plant		1.000000	C68	0.655997	0.000000	0.334645	0.000000	0.009358	0.344003	
45 Total Net Investment		1.000000	D173	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
46 Capital Leases		0.000000								
47		1.000000	I141	0.552262	0.000000	0.447738	0.000000	0.001987	0.447738	
48 Tot. Bus. Ofc., Cust. Serv.		1.000000								
49		1.000000	I170	0.596625	0.000000	0.396917	0.000000	0.006459	0.403375	
50 Total "BIG THREE" Expenses		1.000000								
51		1.000000	I185	0.553549	0.000000	0.446451	0.000000	0.005616	0.446451	
52 Corporate Operations Expense		1.000000								

McCook Cooperative Telephone Company

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 PLANT SPEC. OPER. EXPENSE:										
14										
15 Network Support, Alloc.	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Network Support, Direct	0	V149	0	0	0	0	0	0	0	O.K.
17										
18 Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19										
20 General Support, Alloc.	\$44,328	H14	\$29,261	\$0	\$14,679	\$0	\$388	\$15,067	\$15,067	O.K.
21 General Support, Direct	0	V151	0	0	0	0	0	0	0	O.K.
22										
23 Total General Support Exp.	\$44,328		\$29,261	\$0	\$14,679	\$0	\$388	\$15,067	\$15,067	O.K.
24										
25 Central Office Eq., Alloc.	\$180,978	H21	\$114,592	\$0	\$65,779	\$0	\$607	\$66,386	\$66,386	O.K.
26 Central Office Eq., Direct	0	V153	0	0	0	0	0	0	0	O.K.
27										
28 Total COE Exp.	\$180,978		\$114,592	\$0	\$65,779	\$0	\$607	\$66,386	\$66,386	O.K.
29										
30 Cust. Premises Equip.	\$0	H24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31 Coinless Pay Phone	0	G18	0	0	0	0	0	0	0	O.K.
32 Other IOT	0	H23	0	0	0	0	0	0	0	O.K.
33 IOT Direct	0	V157	0	0	0	0	0	0	0	O.K.
34										
35 Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
36										
37 Cable & Wire, Alloc.	\$125,350	H31	\$86,978	\$0	\$36,427	\$0	\$1,945	\$38,372	\$38,372	O.K.
38 Cable & Wire, Direct	208,488	V159	105,023	0	103,465	0	0	103,465	103,465	O.K.
39										
40 Total C&WF Exp.	\$333,838		\$192,001	\$0	\$139,892	\$0	\$1,945	\$141,837	\$141,837	O.K.
41										
42 TOTAL PLT. SPEC. OPER. EXP.	\$559,144		\$335,854	\$0	\$220,350	\$0	\$2,940	\$223,290	\$223,290	O.K.
43										
44 TOTAL PLT. SPEC., ex SUPPORT	\$514,816		\$306,593	\$0	\$205,671	\$0	\$2,552	\$208,223	\$208,223	O.K.

McCook Cooperative Telephone Company

***** FCC PART 36 ***** Operating Expenses and Taxes  (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)		
58 NON-SPECIFIC OPER. EXP.:									
59									
60 Oth. Plt. and Equip., Alloc.	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
61 Oth. Plt. and Equip., Direct	0	V177	0	0	0	0	0	0	O.K.
62									
63 Total Oth. Plt. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
64									
65 Network Operations, Alloc.	\$49,264	H33	\$32,519	\$0	\$16,314	\$0	\$431	\$16,745	O.K.
66 Network Operations, Direct	0	V179	0	0	0	0	0	0	O.K.
67									
68 Total Network Oper. Exp.	\$49,264		\$32,519	\$0	\$16,314	\$0	\$431	\$16,745	O.K.
69									
70 Total Access Expenses	\$237,315	V180	\$237,315	\$0	\$0	\$0	\$0	\$0	O.K.
71									
72 Depr., Support Assets	\$137,782	H13	\$90,951	\$0	\$45,626	\$0	\$1,205	\$46,831	O.K.
73 Depr., COE Switching	481,771	H19	313,468	0	168,303	0	0	168,303	O.K.
74 Depr., COE Operator	0	H16	0	0	0	0	0	0	O.K.
75 Depr., COE Transmission	205,513	H20	125,111	0	78,750	0	1,652	80,402	O.K.
76 Depr., IOT Equipment	0	H25	0	0	0	0	0	0	O.K.
77 Depr., C&W Facilities	223,702	H31	155,223	0	65,008	0	3,471	68,479	O.K.
78 Depr., PHFU	0	H38	0	0	0	0	0	0	O.K.
79									
80 Total Depreciation Expense	\$1,048,768		\$684,754	\$0	\$357,686	\$0	\$6,328	\$364,014	O.K.
81									
82 Amort., Tangible Assets	\$0	H40	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83 Amort., Intangible Assets	0	H41	0	0	0	0	0	0	O.K.
84 Other Amortization	0	V189	0	0	0	0	0	0	O.K.
85 Direct Assigned Amort.	0	V190	0	0	0	0	0	0	O.K.
86									
87 Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
88									
89 Total Depr. and Amort.	\$1,048,768		\$684,754	\$0	\$357,686	\$0	\$6,328	\$364,014	O.K.
90									
91 TOTAL NON-SPEC. OPER. EXP.	\$1,335,347		\$954,588	\$0	\$374,000	\$0	\$6,759	\$380,759	O.K.

McCook Cooperative Telephone Company

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
105 CUSTOMER OPERATIONS EXPENSE:										
106										
107 Marketing, Allocable	\$45,260	G35	\$32,883	\$0	\$10,343	\$0	\$2,034	\$12,377	O.K.	
108 Marketing, Direct	0	V192	0	0	0	0	0	0	O.K.	
109										
110 Total Marketing Expense	\$45,260		\$32,883	\$0	\$10,343	\$0	\$2,034	\$12,377	O.K.	
111										
112 Operator Service, Alloc.	\$0	G24	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
113 Operator Service, Direct	0	V194	0	0	0	0	0	0	O.K.	
114										
115 Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
116										
117 Classified Directory	\$0	V195	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
118 Alphabetical Directory	11,128	G19	8,134	0	2,994	0	0	2,994	O.K.	
119 Foreign Directory	0	G46	0	0	0	0	0	0	O.K.	
120										
121 Total Directory	\$11,128		\$8,134	\$0	\$2,994	\$0	\$0	\$2,994	O.K.	
122										
123 Bus. Ofc., EU Presubscription	\$1,618	G36	\$633	\$0	\$985	\$0	\$0	\$985	O.K.	
124 Bus. Ofc., EU MTS & WATS	3,514	G37	2,065	0	1,449	0	0	1,449	O.K.	
125 Bus. Ofc., EU Access, P/L & all Other	15,514	G38	15,229	0	0	0	285	285	O.K.	
126 Bus. Ofc., IXC Special Access	0	G39	0	0	0	0	0	0	O.K.	
127 Bus. Ofc., IXC Switched Access	0	G40	0	0	0	0	0	0	O.K.	
128 Bus. Ofc., IXC B & C Services	0	G41	0	0	0	0	0	0	O.K.	
129 Coin Collect & Admin.	0	G42	0	0	0	0	0	0	O.K.	
130										
131 Total Business Office	\$20,646		\$17,927	\$0	\$2,433	\$0	\$285	\$2,719	O.K.	
132										
133 Cust. Svc., Direct	\$0	V205	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
134 Cust. Serv., Msg. Process	30,698	G43	5,610	0	25,088	0	0	25,088	O.K.	
135 Cust. Serv., Other B&C	88,801	G44	55,636	0	33,015	0	150	33,165	O.K.	
136 Cust. Serv., CABS	74,033	G45	37,017	0	37,017	0	0	37,017	O.K.	
137 Cust. Serv., EU Common Line	4,673	V209	4,673	0	0	0	0	0	O.K.	
138										
139 Total Customer Service	\$198,205		\$102,936	\$0	\$95,120	\$0	\$150	\$95,269	O.K.	
140										
141 Total Bus. Ofc., Cust. Serv.	\$218,851		\$120,863	\$0	\$97,553	\$0	\$435	\$97,988	O.K.	
142										

McCook Cooperative Telephone Company

										Intrastate					
										Message Telephone Service		Private Line		TOTAL	
										InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
										(E)	(F)	(G)	(H)	(I)	
										(A)	(B)	(C)	(D)		
										TOTAL COMPANY		Source/ Allocator	Interstate and Other		
										Operating Expenses and Taxes					
156	Other Cust. Serv., Alloc.	\$6,643	H48	\$3,669	\$0	\$2,961	\$0	\$13	\$2,974	O.K.					
157	Other Cust. Serv., Direct	150	V211	150	0	0	0	0	0	O.K.					
158															
159	Total Other Cust. Serv.	\$6,793		\$3,819	\$0	\$2,961	\$0	\$13	\$2,974	O.K.					
160															
161	TOTAL CUSTOMER OPER. EXP.	\$282,032		\$165,699	\$0	\$113,851	\$0	\$2,482	\$116,333	O.K.					
162															
163															
164	"BIG-THREE" EXPENSES:														
165															
166	Total Plt. Spec., ex Support	\$514,816	44	\$306,593	\$0	\$205,671	\$0	\$2,552	\$208,223	O.K.					
167	Total Network Oper. Exp.	49,264	68	32,519	0	16,314	0	431	16,745	O.K.					
168	Total Customer Operations	282,032	161	165,699	0	113,851	0	2,482	116,333	O.K.					
169															
170	TOTAL "BIG THREE" EXPENSES	\$846,112		\$504,811	\$0	\$335,836	\$0	\$5,465	\$341,301	O.K.					
171															
172															
173	CORPORATE OPERATIONS EXPENSE:														
174															
175	Exec. and Planning, Alloc.	\$157,715	H50	\$94,097	\$0	\$62,600	\$0	\$1,019	\$63,618	O.K.					
176	Exec. and Planning, Direct	0	V213	0	0	0	0	0	0	O.K.					
177															
178	Total Exec. and Planning	\$157,715		\$94,097	\$0	\$62,600	\$0	\$1,019	\$63,618	O.K.					
179															
180	Admin. & General, Allocable	\$277,808	H50	\$165,747	\$0	\$110,267	\$0	\$1,794	\$112,061	O.K.					
181	Admin. & General, Direct	48,099	V231	7,865	0	40,234	0	0	40,234	O.K.					
182															
183	Total Admin. and Gen.	\$325,907		\$173,612	\$0	\$150,501	\$0	\$1,794	\$152,295	O.K.					
184															
185	TOTAL CORPORATE OPERATIONS	\$483,622		\$267,709	\$0	\$213,100	\$0	\$2,813	\$215,913	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	3,387	V233	271	0	3,116	0	0	3,116	O.K.					
192															
193	Total Non-income Taxes	\$3,387		\$271	\$0	\$3,116	\$0	\$0	\$3,116	O.K.					
194															
195															
196	TOTAL OPER. EXP. AND TAXES	\$2,663,532		\$1,724,121	\$0	\$924,418	\$0	\$14,994	\$939,411	O.K.					

McCook Cooperative Telephone Company

***** FCC PART 69 ***** IntraLATA Revenue Requirement Summary		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 Net Investment	\$2,151,300	K52	\$584,993	\$365,611	\$0	\$1,139,964	\$0	\$60,731	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	\$215,130		\$58,499	\$36,561	\$0	\$113,996	\$0	\$6,073	O.K.	
17										
18 AFUDC	(4,301)	N37	(1,138)	(950)	0	(2,096)	0	(117)	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	\$210,829		\$57,361	\$35,611	\$0	\$111,900	\$0	\$5,956	O.K.	
23										
24 Interest Expense	73,009	N67	19,853	12,408	0	38,687	0	2,061	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	\$137,820		\$37,508	\$23,203	\$0	\$73,213	\$0	\$3,895	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	939,411	O195	128,851	193,365	5,031	505,438	91,758	14,969	O.K.	
34 Uncollectibles	4,787	Direct	2,050	0	0	2,737	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	1,154,541	16+31+32+33	187,350	229,927	5,031	619,434	91,758	21,042	O.K.	
38										
39										
40 Gross Receipts Tax	35,723	37	5,797	7,114	156	19,166	2,839	651	O.K.	
41										
42										
43 TOTAL REVENUE REQUIREMENT	\$1,190,750		\$194,059	\$236,091	\$5,187	\$639,241	\$94,597	\$21,577	O.K.	
44										

McCook Cooperative Telephone Company

***** FCC PART 69 ***** IntraLATA Investment Summary		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 Land and Support Assets	\$670,241	L25	\$52,885	\$185,410	\$0	\$409,175	\$0	\$22,771	O.K.	
14										
15 Central Office Equipment	\$1,992,346	L70	\$198,333	\$695,330	\$0	\$1,080,468	\$0	\$18,216	O.K.	
16 Info. Term./Orig. Equipment	0	L78	0	0	0	0	0	0	O.K.	
17 Cable and Wire Facilities	1,325,400	L117	804,185	0	0	454,033	0	67,181	O.K.	
18										
19 Total COE, IOT, C&WF	\$3,317,746		\$1,002,518	\$695,330	\$0	\$1,534,501	\$0	\$85,397	O.K.	
20										
21 Total Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
22										
23 Total Tele. Plt. ex Intang.	\$3,987,988		\$1,055,404	\$880,740	\$0	\$1,943,675	\$0	\$108,169	O.K.	
24 Total Intangible Assets	0	L144	0	0	0	0	0	0	O.K.	
25										
26 Total Plant In Service	\$3,987,988		\$1,055,404	\$880,740	\$0	\$1,943,675	\$0	\$108,169	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	185,679	L164	49,139	41,007	0	90,497	0	5,036	O.K.	
30 Total Tel. Plt. Adjust.	0	L169	0	0	0	0	0	0	O.K.	
31										
32 TOTAL TELEPHONE PLANT	\$4,173,667		\$1,104,543	\$921,747	\$0	\$2,034,172	\$0	\$113,205	O.K.	
33										
34 less:										
35 Accum. Depr., Plt. in Serv.	2,097,642	M23	539,471	572,759	0	930,896	0	54,516	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	\$2,076,025		\$565,072	\$348,987	\$0	\$1,103,276	\$0	\$58,689	O.K.	
46 plus:										
47 Class B RTB Stock	0	L171	0	0	0	0	0	0	O.K.	
48 Materials and Supplies	48,756	L173	12,903	10,768	0	23,763	0	1,322	O.K.	
49 Cash Working Capital	26,519	L175	7,018	5,857	0	12,925	0	719	O.K.	
50 Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.	
51										
52 NET INVESTMENT	\$2,151,300		\$584,993	\$365,611	\$0	\$1,139,964	\$0	\$60,731	O.K.	
53										



McCook Cooperative Telephone Company

***** FCC PART 69 ***** IntraLATA Investment Detail	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 LAND AND SUPPORT ASSETS:									
14									
15 Land Assets, Message	\$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	\$652,990	N28	\$51,524	\$180,637	\$0	\$398,643	\$0	\$22,185	O.K.
21 Support Assets, Private Line	17,252	N28	1,361	4,772	0	10,532	0	586	O.K.
22									
23 Total Support Assets	\$670,241		\$52,885	\$185,410	\$0	\$409,175	\$0	\$22,771	O.K.
24									
25 Total Land and Supp. Assets	\$670,241		\$52,885	\$185,410	\$0	\$409,175	\$0	\$22,771	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	\$410,277	(G)	\$0	\$0	\$0	\$410,277	\$0	\$0	O.K.
35 Tandem Assigned	0	Direct	0	0	0	0	0	0	O.K.
36									
37 Total Tandem Switching	\$410,277		\$0	\$0	\$0	\$410,277	\$0	\$0	O.K.
38									
39 Local Switching	\$695,330	(E)	\$0	\$695,330	\$0	\$0	\$0	\$0	O.K.
40 Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41									
42 Total Local Switching	\$695,330		\$0	\$695,330	\$0	\$0	\$0	\$0	O.K.
43									
44 Total Switching	\$1,105,607		\$0	\$695,330	\$0	\$410,277	\$0	\$0	O.K.

McCook Cooperative Telephone Company

***** FCC PART 69 *****										
IntraLATA Investment Detail										
	Part 36	Source or	Common	Local	Information	Common	Billing and	Other		
	IntraLATA	Apportion	Line	Switching		Transport	Collection			
(A)	Total	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58	COE Exch. Trunk	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
59	COE Exch. Line - Message	(D)	198,333	0	0	0	0	0	O.K.	
60	COE Exch. Line - PL etc.	(I)	0	0	0	0	0	16,048	O.K.	
61	COE Exch. Line - Assigned	Direct	0	0	0	0	0	0	O.K.	
62	COE Interexchange, Message	(G)	0	0	0	670,190	0	0	O.K.	
63	COE Interexchange, PL	(I)	0	0	0	0	0	0	O.K.	
64	COE Interexchange, Assigned	(G)	0	0	0	0	0	2,168	O.K.	
65	COE H/R Message	(G)	0	0	0	0	0	0	O.K.	
66	COE H/R Assigned	Direct	0	0	0	0	0	0	O.K.	
67										
68	Total COE Transmission		\$886,739	\$198,333	\$0	\$670,190	\$0	\$18,216	O.K.	
69										
70	Total Central Office Equip.		\$1,992,346	\$198,333	\$695,330	\$0	\$1,080,468	\$0	\$18,216	O.K.
71										
72	IOT EQUIPMENT:									
73										
74	Public Telephone	N43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
75	Coinless Pay Phone	(D)	0	0	0	0	0	0	O.K.	
76	Customer Premises Equipment	N60	0	0	0	0	0	0	O.K.	
77										
78	Total IOT Equipment		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
79										
80	CABLE AND WIRE FACILITIES:									
81										
82	Exchange PL and WATS	(I)	\$65,070	\$0	\$0	\$0	\$0	\$65,070	O.K.	
83	Exchange Message	(D)	804,185	0	0	0	0	0	O.K.	
84	Exchange Assigned	Direct	0	0	0	0	0	0	O.K.	
85										
86	Total Exchange Line C&WF		\$869,256	\$804,185	\$0	\$0	\$0	\$65,070	O.K.	
87										
88	Exchange Trunk, Message	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
89	Exchange Trunk, PL	Direct	0	0	0	0	0	0	O.K.	
90										
91	Total Exchange Trunk C&WF		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
92										
93	Interexchange Message	(G)	\$454,033	\$0	\$0	\$454,033	\$0	\$0	O.K.	
94	Interexchange PL, WATS	(I)	0	0	0	0	0	0	O.K.	
95	Interexchange Assigned	(G)	2,111	0	0	0	0	2,111	O.K.	
96										
97	Total Interexchange C&WF		\$456,144	\$0	\$0	\$454,033	\$0	\$2,111	O.K.	

McCook Cooperative Telephone Company

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
111 H/R C&WF, Message	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112 H/R C&WF, WATS	0	(I)	0	0	0	0	0	0	0	O.K.
113 H/R C&WF, Assigned	0	Direct	0	0	0	0	0	0	0	O.K.
114										
115 Total Host/Remote C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
116										
117 Total Cable and Wire Facil.	\$1,325,400		\$804,185	\$0	\$0	\$454,033	\$0	\$67,181	\$0	O.K.
118										
119 TANGIBLE ASSETS:										
120										
121 Land and Support Leases	\$0	N28	0	0	0	0	0	0	0	O.K.
122										
123 COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124 COE Tandem Switching Leases	0	34	0	0	0	0	0	0	0	O.K.
125 COE Local Switching Leases	0	39	0	0	0	0	0	0	0	O.K.
126 COE Transmission Leases	0	68	0	0	0	0	0	0	0	O.K.
127										
128 Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
129										
130 IOT Equipment Leases	\$0	78	0	0	0	0	0	0	0	O.K.
131										
132 C&WF Leases	\$0	117	0	0	0	0	0	0	0	O.K.
133										
134 Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
135										
136 Leasehold Impr., Alloc.	\$0	N37	0	0	0	0	0	0	0	O.K.
137 Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	0	O.K.
138										
139 Total Leasehold Improvementsa	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
140										
141 Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
142										
143										
144 TOTAL INTANGIBLE ASSETS	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
145										
146										
147 PROPERTY HELD FOR FUTURE US	\$0	N46	0	0	0	0	0	0	0	O.K.

McCook Cooperative Telephone Company

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
161	PLANT UNDER CONSTRUCTION:									
162										
163	Short-term	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
164	Long-term	185,679	N46	49,139	41,007	0	90,497	0	5,036	O.K.
165										
166	Total Plt. Under Const.	\$185,679		\$49,139	\$41,007	\$0	\$90,497	\$0	\$5,036	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	\$48,756	N37	\$12,903	\$10,768	\$0	\$23,763	\$0	\$1,322	O.K.
174										
175	CASH WORKING CAPITAL	\$26,519	N37	\$7,018	\$5,857	\$0	\$12,925	\$0	\$719	O.K.
176										
177	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

McCook Cooperative Telephone Company

***** FCC PART 69 *****										
IntraLATA Reserves and Deferrals										
(A)	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	\$328,218	N28	\$25,898	\$90,795	\$0	\$200,373	\$0	\$11,151	O.K.
16	COE Switching	766,346	L44	0	481,964	0	284,382	0	0	O.K.
17	COE Operator	0	L32	0	0	0	0	0	0	O.K.
18	COE Transmission	248,104	L68	55,492	0	0	187,515	0	5,097	O.K.
19	IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
20	Cable and Wire Facilities	754,975	L117	458,081	0	0	258,627	0	38,268	O.K.
21	Other Plant	0	N37	0	0	0	0	0	0	O.K.
22										
23	Total Accum. Depr., TPIS	\$2,097,642		\$539,471	\$572,759	\$0	\$930,896	\$0	\$54,516	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.	\$2,097,642		\$539,471	\$572,759	\$0	\$930,896	\$0	\$54,516	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.

McCook Cooperative Telephone Company

***** FCC PART 69 ***** Apportionment Factors		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Central Office Equipment	\$1,992,346	L70	\$198,333	\$695,330	\$0	\$1,080,468	\$0	\$18,216	O.K.
14	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
15	C&W Facilities	1,325,400	L117	804,185	0	0	454,033	0	67,181	O.K.
16										
17	Total	\$3,317,746		\$1,002,518	\$695,330	\$0	\$1,534,501	\$0	\$85,397	O.K.
18	Factor	1.000000		0.302168	0.209579	0.000000	0.462513	0.000000	0.025740	O.K.
19										
20	Sum: Sw., Trans., Other	\$2,315,228	17	\$0	\$695,330	\$0	\$1,534,501	\$0	\$85,397	O.K.
21	Factor	1.000000		0.000000	0.300329	0.000000	0.662786	0.000000	0.036885	O.K.
22										
23	Central Office Equipment	\$1,992,346	L70	\$198,333	\$695,330	\$0	\$1,080,468	\$0	\$18,216	O.K.
24	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
25	C&WF, Excl. Exch. Message	521,214	L117-83	0	0	0	454,033	0	67,181	O.K.
26										
27	Total	\$2,513,561		\$198,333	\$695,330	\$0	\$1,534,501	\$0	\$85,397	O.K.
28	Factor	1.000000		0.078905	0.276631	0.000000	0.610489	0.000000	0.033975	O.K.
29										
30	General Support Facilities	\$670,241	L25	\$52,885	\$185,410	\$0	\$409,175	\$0	\$22,771	O.K.
31	Central Office Equipment	1,992,346	13	198,333	695,330	0	1,080,468	0	18,216	O.K.
32	Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.
33	C&W Facilities	1,325,400	15	804,185	0	0	454,033	0	67,181	O.K.
34	Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.
35										
36	Total	\$3,987,988		\$1,055,404	\$880,740	\$0	\$1,943,675	\$0	\$108,169	O.K.
37	Factor	1.000000		0.264646	0.220848	0.000000	0.487383	0.000000	0.027124	O.K.
38										
39	Sum: Com. Ln., Sw., Trans.	\$3,879,819	36	\$1,055,404	\$880,740	\$0	\$1,943,675	\$0	\$0	O.K.
40	Factor	1.000000		0.272024	0.227005	0.000000	0.500971	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	\$3,987,988	K26	\$1,055,404	\$880,740	\$0	\$1,943,675	\$0	\$108,169	O.K.
46	Factor	1.000000		0.264646	0.220848	0.000000	0.487383	0.000000	0.027124	O.K.

McCook Cooperative Telephone Company

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	***** FCC PART 69 ***** Apportionment Factors	Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
60	Interstate Equiv. Factor	0.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
61	Wtd. Std. Work Seconds	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
62	"BIG THREE" Expenses	\$356,368	O171	\$39,691	\$45,254	\$3,082	\$201,351	\$51,460	\$5,530
64	Factor	1.000000		0.111376	0.126988	0.008650	0.565010	0.172462	0.015517
65	Net Investment	\$2,151,300	J13	\$564,993	\$365,611	\$0	\$1,139,964	\$0	\$60,731
67	Factor	1.000000		0.271926	0.169949	0.000000	0.529895	0.000000	0.028230

(0)

McCook Cooperative Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
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.	\$15,067	N30	\$1,189	\$4,168	\$0	\$9,198	\$0	\$512	O.K.
21 General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
22									
23 Total General Support Exp.	\$15,067		\$1,189	\$4,168	\$0	\$9,198	\$0	\$512	O.K.
24									
25 Central Office Eq., Alloc.	\$66,386	N31	\$6,609	\$23,169	\$0	\$36,002	\$0	\$607	O.K.
26 Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O.K.
27									
28 Total COE Exp.	\$66,386		\$6,609	\$23,169	\$0	\$36,002	\$0	\$607	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.	\$38,372	N33	\$23,282	\$0	\$0	\$13,145	\$0	\$1,945	O.K.
37 Cable & Wire, Direct	103,465	Direct	0	0	0	103,465	0	0	O.K.
38									
39 Total C&WF Exp.	\$141,837		\$23,282	\$0	\$0	\$116,610	\$0	\$1,945	O.K.
40									
41 TOTAL PLT. SPEC. OPER. EXP.	\$223,290		\$31,079	\$27,337	\$0	\$161,810	\$0	\$3,064	O.K.
42									
43 TOTAL PLT. SPEC., ex SUPPORT	\$208,223		\$29,891	\$23,169	\$0	\$152,612	\$0	\$2,552	O.K.



McCook Cooperative Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
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.	\$16,745	N18	\$5,060	\$3,509	\$0	\$7,745	\$0	\$431	O.K.
65 Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66									
67 Total Network Oper. Exp.	\$16,745		\$5,060	\$3,509	\$0	\$7,745	\$0	\$431	O.K.
68									
69 Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70									
71 Depr., Support Assets	\$46,831	L23	\$3,695	\$12,955	\$0	\$28,590	\$0	\$1,591	O.K.
72 Depr., COE Switching	168,303	L44	0	105,848	0	62,455	0	0	O.K.
73 Depr., COE Operator	0	L32	0	0	0	0	0	0	O.K.
74 Depr., COE Transmission	80,402	L68	17,983	0	0	60,767	0	1,652	O.K.
75 Depr., IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
76 Depr., C&W Facilities	68,479	L117	41,550	0	0	23,458	0	3,471	O.K.
77 Depr., PHFU	0	L147	0	0	0	0	0	0	O.K.
78									
79 Total Depreciation Expense	\$364,014		\$63,228	\$118,803	\$0	\$175,270	\$0	\$6,714	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.	\$364,014		\$63,228	\$118,803	\$0	\$175,270	\$0	\$6,714	O.K.
89									
90 TOTAL NON-SPEC. OPER. EXP.	\$380,759		\$68,287	\$122,312	\$0	\$183,015	\$0	\$7,145	O.K.

McCook Cooperative Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
104	CUSTOMER OPERATIONS EXPENSE:									
105										
106	Marketing, Allocable	\$12,377	N37	\$3,276	\$2,733	\$0	\$6,032	\$0	\$336	O.K.
107	Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108										
109	Total Marketing Expense	\$12,377		\$3,276	\$2,733	\$0	\$6,032	\$0	\$336	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	2,994	(F)	0	0	2,994	0	0	0	O.K.
118	Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119										
120	Total Directory	\$2,994		\$0	\$0	\$2,994	\$0	\$0	\$0	O.K.
121										
122	Bus. Ofc., EU Presubscription	985	N40	\$268	\$224	\$0	\$493	\$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	285	(H)	0	0	0	0	0	285	O.K.
125	Bus. Ofc., EU Message	1,449	(H)	0	0	0	0	1,449	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	\$2,719		\$268	\$224	\$0	\$493	\$1,449	\$285	O.K.
134										
135	Cust. Serv., Msg. Process	\$25,088	(H)	0	0	0	0	25,088	0	O.K.
136	Cust. Serv., Other B&C	33,165	(H)	0	0	0	0	33,165	0	O.K.
137	Cust. Serv., CABS	37,017	N21	0	11,117	0	24,534	0	1,365	O.K.
138	Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139										
140	Total Customer Service	\$95,269		\$0	\$11,117	\$0	\$24,534	\$58,253	\$1,365	O.K.
141										
142	Total BO, CS, OS, Dir.	\$100,982		\$268	\$11,341	\$2,994	\$25,027	\$59,702	\$1,650	O.K.

McCook Cooperative Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
158 Other Cust. Serv., Alloc.	\$2,974	142	\$8	\$334	\$88	\$737	\$1,758	\$49	O.K.
159 Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	O.K.
160									
161 Total Other Cust. Serv.	\$2,974		\$8	\$334	\$88	\$737	\$1,758	\$49	O.K.
162									
163 TOTAL CUSTOMER OPER. EXP.	\$116,333		\$3,551	\$14,409	\$3,082	\$31,796	\$61,460	\$2,035	O.K.
164									
165 "BIG-THREE" EXPENSES:									
166									
167 Total Pll. Specific Exp.	\$223,290	41	\$31,079	\$27,337	\$0	\$161,810	\$0	\$3,064	O.K.
168 Total Pll Non-specific Exp.	16,745	62 + 67 +69	5,060	3,509	0	7,745	0	431	O.K.
169 Total Customer Operations	116,333	163	3,551	14,409	3,082	31,796	61,460	2,035	O.K.
170									
171 TOTAL "BIG THREE" EXPENSES	\$356,368		\$39,691	\$45,254	\$3,082	\$201,351	\$61,460	\$5,530	O.K.
172									
173 CORPORATE OPERATIONS EXPENSE:									
174									
175 Exec. and Planning, Alloc.	\$63,618	N64	\$7,086	\$8,079	\$550	\$35,945	\$10,972	\$987	O.K.
176 Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O.K.
177									
178 Total Exec. and Planning	\$63,618		\$7,086	\$8,079	\$550	\$35,945	\$10,972	\$987	O.K.
179									
180 Admin. & General, Allocable	\$112,061	N64	\$12,481	\$14,230	\$969	\$63,316	\$19,326	\$1,739	O.K.
181 Admin. & General, Direct	40,234	Direct	5,518	6,292	429	27,995	0	0	O.K.
182									
183 Total Admin. and Gen.	\$152,295		\$17,999	\$20,522	\$1,398	\$91,311	\$19,326	\$1,739	O.K.
184									
185 TOTAL CORPORATE OPERATIONS	\$215,913		\$25,084	\$28,601	\$1,949	\$127,256	\$30,298	\$2,726	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	3,116	Direct	848	707	0	1,561	0	0	O.K.
191									O.K.
192									
193 Total Non-income Taxes	\$3,116		\$848	\$707	\$0	\$1,561	\$0	\$0	O.K.
194									
195 TOTAL OPER. EXP. AND TAXES	\$939,411		\$128,851	\$193,365	\$5,031	\$505,438	\$91,758	\$14,969	O.K.

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME ..... McCook Cooperative Telephone Company  
 PERIOD ADDRESSED ..... Ending December 31, 2001  
 RUN DATE AND TIME ..... 17-Jun-2002 ..... 10:44:12 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
23 Motor Vehicles	0	---	---	---	---	---	---	---
24 Aircraft	0	---	---	---	---	---	---	---
25 Special Purpose Vehicles	0	---	---	---	---	---	---	---
26 Garage Work Equipment	0	---	---	---	---	---	---	---
27 Other Work Equipment	1,971,915	---	---	---	---	---	---	---
28 Buildings, Allocable	0	---	---	---	---	---	---	---
29 Buildings, Direct	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
37 CAT 2 Tandem Sw. Allocable	708,331	---	---	---	---	---	---	---
38 CAT 2 Tandem Sw. Direct	0	---	0	0	---	0	0	0
39 CAT 3 Local Sw. Allocable	2,456,501	---	---	---	---	---	---	---
40 CAT 3 Local Sw. Direct	0	---	0	0	---	0	0	0
41 CAT 4.12 Exchange Trunk	265,573	---	---	---	---	---	---	---
42 CAT 4.12 Exch. Tr. Direct	0	---	0	0	---	0	0	0
43 CAT 4.13 Exch. Ln. Msg., PL & WATS	821,590	---	---	---	---	---	---	---
44 Reserved	0	---	---	---	---	---	---	---
45 CAT 4.13 Direct	0	---	0	0	---	0	0	0
46 CAT 4.23 Message, PL & WATS	1,176,404	---	---	---	---	---	---	---
47 Reserved	0	---	---	---	---	---	---	---
48 CAT 4.23 Direct	3,007	---	839	0	---	0	2,168	2,168
49 CAT 4.3 H/R Message	0	---	---	---	---	---	---	---
50 CAT 4.3 WATS	0	---	0	0	---	0	0	0
51 CAT 4.3 Direct	0	---	0	0	---	0	0	0
52 CAT 1 Other IOT Equipment	0	---	---	---	---	---	---	---
53 CAT 1 Coinless Pay Phones	0	---	0	0	---	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

.....  
 McCook Cooperative Telephone Company  
 Ending December 31, 2001

		Intrastate								
***** FCC PART 36 *****		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)				(C)	(D)	InterLATA	IntraLATA		InterLATA
70	CAT 2 CP Equipment	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	3,331,322	—	—	—	—	—	—	—	—
74	Other CAT 1 C&WF	0	—	0	0	0	0	0	0	0
75	CAT 2 C&WF	205,538	—	—	—	—	—	—	—	—
76	CAT 2 C&WF, Wideband	0	—	0	0	0	0	0	0	0
77	CAT 3 Joint Message & PL/WATS	790,753	—	—	—	—	—	—	—	—
78	Reserved	0	—	—	—	—	—	—	—	—
79	CAT 3 Direct	2,111	—	0	0	0	0	2,111	2,111	2,111
80	CAT 4 Message	0	—	—	—	—	—	—	—	—
81	CAT 4 WATS	0	—	0	0	0	0	0	0	0
82	CAT 4 Direct	0	—	0	0	0	0	0	0	0
83	Allocable Support Leases	0	—	—	—	—	—	—	—	—
84	Direct Support Leases	0	—	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	0
90	IOT Leases	0	—	0	0	0	0	0	0	0
91	C&WF Leases	0	—	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	0
97	Leasehold Imp. C&WF	0	—	0	0	0	0	0	0	0
98	Leasehold Imp. Other	0	—	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	0
101	Materials and Supplies	159,274	—	—	—	—	—	—	—	—
102	RTB Stock	0	—	—	—	—	—	—	—	—
103	Tele. Plt. Adjust. - Alloc.	0	—	—	—	—	—	—	—	—
104	Tele. Plt. Adjust. - Direct	0	—	0	0	0	0	0	0	0
105	Other Assets, Net	0	—	0	0	0	0	0	0	0
106	Other Liab., Def. Cr., Net	0	—	0	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

McCook Cooperative Telephone Company  
Ending December 31, 2001

***** FCC PART 36 *****		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate								
					Message Telephone Service				Private Line				TOTAL INTRASTATE
					InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)					
123	TPUC -- Short Term, Alloc.	0	--	--	--	--	--	--	--	--	--	--	--
124	TPUC -- Short Term, Direct	0	--	0	--	0	--	0	--	0	--	0	0
125	TPUC -- Long Term, Alloc.	546,286	--	--	--	--	--	--	--	--	--	--	--
126	TPUC -- Long Term, Direct	0	--	0	--	0	--	0	--	0	--	0	0
127													
128	RESERVES AND DEFERRALS:												
129	Acc. Depr. Support Assets	965,649	--	--	--	--	--	--	--	--	--	--	--
130	Acc. Depr. COE Switching	2,193,686	--	--	--	--	--	--	--	--	--	--	--
131	Acc. Depr. COE Operator	0	--	--	--	--	--	--	--	--	--	--	--
132	Acc. Depr. COE Transmission	634,172	--	--	--	--	--	--	--	--	--	--	--
133	Acc. Depr. IOT Equipment	0	--	--	--	--	--	--	--	--	--	--	--
134	Acc. Depr. Cable and Wire Facilities	2,466,300	--	--	--	--	--	--	--	--	--	--	--
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.	44,328	--	--	--	--	--	--	--	--	--	--	--
151	General Support, Direct	0	--	0	--	0	--	0	--	0	--	0	0
152	Central Office Eq., Alloc.	180,978	--	--	--	--	--	--	--	--	--	--	--
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.	125,350	--	--	--	--	--	--	--	--	--	--	--
159	Cable & Wire, Direct	208,488	--	105,023	--	0	--	103,465	--	0	--	0	103,465

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

\*\*\*\*\*  
 McCook Cooperative Telephone Company  
 Ending December 31, 2001

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)				
176	Oth. Plt. and Equip., Alloc.	0	---	---	---	---	---	---				
177	Oth. Plt. and Equip., Direct	0	---	0	0	0	0	0				
178	Network Operations, Alloc.	49,264	---	---	---	---	---	---				
179	Network Operations, Direct	0	---	0	0	0	0	0				
180	Total Access Expense	237,315	---	237,315	0	0	0	0				
181	Depr., Support Assets	137,782	---	---	---	---	---	---				
182	Depr., COE Switching	481,771	---	---	---	---	---	---				
183	Depr., COE Operator	0	---	---	---	---	---	---				
184	Depr., COE Transmission	205,513	---	---	---	---	---	---				
185	Depr., IOT Equipment	0	---	---	---	---	---	---				
186	Depr., C&W Facilities	223,702	---	---	---	---	---	---				
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	45,260	---	---	---	---	---	---				
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	11,128	---	---	---	---	---	---				
197	Foreign Directory	0	---	---	---	---	---	---				
198	Bus. Ofc., EU Presubscription	1,618	---	---	---	---	---	---				
199	Bus. Ofc., EU MTS & WATS	3,514	---	---	---	---	---	---				
200	Bus. Ofc., EU Access, P/L & all Other	15,514	---	---	---	---	---	---				
201	Bus. Ofc., IXC Special Access	0	---	---	---	---	---	---				
202	Bus. Ofc., IXC Switched Access	0	---	---	---	---	---	---				
203	Bus. Ofc., IXC B & C Services	0	---	---	---	---	---	---				
204	Coin Collect & Admin.	0	---	---	---	---	---	---				
205	Cust. Svc., Direct	0	---	0	0	0	0	0				
206	Cust. Serv., Msg. Process	30,698	---	---	---	---	---	---				
207	Cust. Serv., Other B&C	88,801	---	---	---	---	---	---				
208	Cust. Serv., CABS	74,033	---	---	---	---	---	---				
209	Cust. Serv., EU Common Line	4,673	---	4,673	0	0	0	0				
210	Other Cust. Serv., Alloc.	6,643	---	---	---	---	---	---				
211	Other Cust. Serv., Direct	150	---	150	0	0	0	0				
212	Exec. and Planning, Alloc.	157,715	---	---	---	---	---	---				
213	Exec. and Planning, Direct	0	---	0	0	0	0	0				

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

McCook Cooperative Telephone Company  
Ending December 31, 2001

		Intrastate							
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE
***** FCC PART 36 *****					InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
230	Admin. & General, Allocable	277,808	--	--	--	--	--	--	--
231	Admin. & General, Direct	48,099	--	7,865	0	40,234	0	0	40,234
232	Non-income Taxes, Allocable	0	--	--	--	--	--	--	--
233	Non-income Taxes, Direct	3,387	--	271	0	3,116	0	0	3,116
234									
235	OTHER INCOME STATEMENT:								
236	State Income Tax Rate	0.00%	--	--	--	--	--	--	--
237	Federal Income Tax Rate	0.00%	--	--	--	--	--	--	--
238	Gross Receipts Tax Rate	3.00%	--	--	--	--	--	--	--
239	Rate of Return	10.00%	--	--	--	--	--	--	--
240	AFUDC	(12,654)	--	--	--	--	--	--	--
241	ITC Amortization	0	--	--	--	--	--	--	--
242	Other Return Adjustments	0	--	0	0	0	0	0	0
243	Contributions	0	--	--	--	--	--	--	--
244	Interest Expense	211,693	--	--	--	--	--	--	--
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	25,279	--	20,492	0	4,787	0	0	4,787
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  
 McCook Cooperative Telephone Company  
 Ending December 31, 2001

	TOTAL COMPANY		Source/ Allocator (C)	Interstate		Intrastate		TOTAL INTRASTATE
	(A)	(B)		Private Line		Private Line		
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)	
271 Working Loops		2,355	--	0	0	0	0	46
272 Equivalent Interexchange Cct. Miles		14,473	--	0	0	0	0	0
273 Interexchange Circuit Terminations		567	--	0	0	0	0	0
				(D)				(I)

**CONFIDENTIAL**

/

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

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

**SOUTH DAKOTA PUBLIC  
UTILITIES COMMISSION**

**Re: S&S Communciations v. 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.

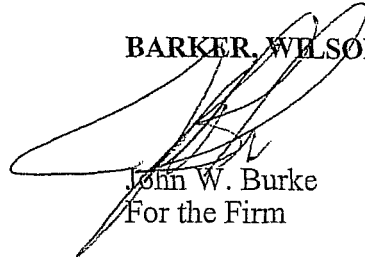
By copies of this letter, copies of the same are being served upon the opposing parties via first class mail.

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 cursive, 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





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 5<sup>th</sup> 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

Brian Roth, General Manager  
McCook Cooperative Telephone Co.  
P.O. Box 630  
Salem, SD 57058

  
John W. Burke

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

<b>IN THE MATTER OF THE ESTABLISHMENT )</b>	<b>ORDER GRANTING</b>
<b>OF SWITCHED ACCESS REVENUE )</b>	<b>PETITION TO INTERVENE;</b>
<b>REQUIREMENT FOR MCCOOK )</b>	<b>ORDER ASSESSING FILING</b>
<b>COOPERATIVE TELEPHONE COMPANY )</b>	<b>FEE</b>
<b>)</b>	<b>TC02-068</b>

On June 19, 2002, McCook Cooperative Telephone Company (McCook) 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 McCook 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 McCook 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 26<sup>th</sup> day of July, 2002.

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

August 9, 2002

AUG 12 2002

SOUTH DAKOTA PUBLIC  
UTILITIES COMMISSION

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

Dear Ms. Elofson:

On behalf of McCook Cooperative Telephone Company, Inc., Martin Group, Inc. requests confidentiality for any and all information provided to the South Dakota Public Utilities Commission (PUC) pertaining to Docket TC02-068.

In accordance with rules ARSD 20:10:01:39 through 20:10:01:45(1), we request all information filed concerning Docket TC02-068 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 McCook Cooperative Telephone Company, Inc. TC02-068 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 DLS*

Don Lee  
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. Brian Roth, Manager, McCook Cooperative Telephone Company, Inc.

RECEIVED

AUG 26 2002

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 McCOOK  
COOPERATIVE TELEPHONE CO.

Docket No. TC02-068

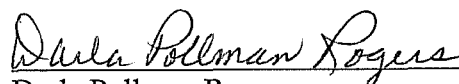
NOTICE OF APPEARANCE AND  
REQUEST FOR SERVICE

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 McCOOK COOPERATIVE TELEPHONE CO. 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 26<sup>th</sup> day of August, 2002.



Darla Pollman Rogers  
Meyer & Rogers  
P. O. Box 1117  
Pierre, South Dakota 57501  
Attorney for McCOOK

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

www.courtroomcounselors.com

**REPLY TO: BELLE FOURCHE OFFICE**

September 4, 2002

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

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

**RECEIVED**

**SEP 06 2002**

**SOUTH DAKOTA PUBLIC  
UTILITIES COMMISSION**

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

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

Dear Debra:

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

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

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

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

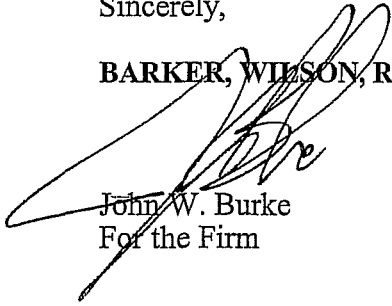
By this letter, I would also request that I be advised that if any of the above entities did not request confidential treatment of their submissions as required by A.R.S.D. 20:10:01:41.

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

Best regards.

Sincerely,

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



John W. Burke  
For the Firm

JWB/bb

Enclosures

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





**(Response to REQUEST NO. 1):**

McCook objects to this Request. Reasons for Objection: McCook 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):**

McCook 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 McCook; (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 McCook, 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):**

McCook objects to this request. Reasons for Objection: McCook 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.

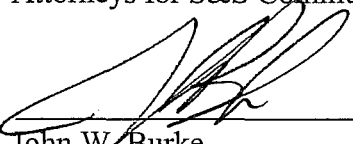
4. Any increase of the rates charged for switched access services will directly and immediately affect the pecuniary interests of S&S Communications as it will naturally affect S&S Communications' operating expenses. However, without access to the above-described documents, S&S Communications cannot 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 4<sup>th</sup> day of September, 2002.

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

By: \_\_\_\_\_

  
John W. Burke  
117 5<sup>th</sup> 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 4<sup>th</sup> 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 22, 2002

Ms. Heather Forney  
Utility Analyst  
Public Utilities Commission  
State of South Dakota  
500 East Capitol Avenue  
Pierre, SD 57501

**RECEIVED**

NOV 25 2002

**SOUTH DAKOTA PUBLIC  
UTILITIES COMMISSION**

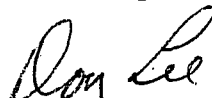
Ref: SD 5178 - 1.7  
2001 Cost Study

Dear Heather:

This letter is in response to your request for revised traffic factors for the McCook Cooperative Telephone Company's 2001 Intrastate Cost Study filed under Docket Number TC02-068.

Five (5) copies of the PUC Summary Forms are included with this letter, as well as one (1) revised copy of the program disk. We trust the attached will provide you with the information you were seeking. If you have any questions, please contact me at 605-995-2573.

Sincerely,  
Martin Group, Inc.



Don Lee  
Director of Settlements

DLS/bkk

Attachments: Summary Forms (5)  
Program Disk (1)

cc: Bryan Roth, Manager (w/ encl.)

McCook Cooperative Telephone Company

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

Intrastate Toll Revenue Requirement Summary		Part 36 Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)			
INTRALATA:											
15	Net Investment	\$1,984,487	J13	\$585,333	\$428,153	\$0	\$910,041	\$0	\$60,961	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	\$198,449		\$58,533	\$42,815	\$0	\$91,004	\$0	\$6,096	O.K.	
19	Return Adjustments	(4,058)	J18-20	(1,139)	(1,111)	0	(1,690)	0	(117)	O.K.	
20											
21	Net Return on Rate Base	\$194,391		\$57,394	\$41,704	\$0	\$89,314	\$0	\$5,979	O.K.	
22	Income Taxes	0	J31-32	0	0	0	0	0	0	O.K.	
23	Expenses and Other Taxes	919,248	J33-35, 40	139,078	223,165	3,560	444,791	93,371	15,285	O.K.	
24											
25	Total IntraLATA Rev. Req.	\$1,113,639		\$196,472	\$264,869	\$3,560	\$534,104	\$93,371	\$21,264	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.	\$1,113,639		\$196,472	\$264,869	\$3,560	\$534,104	\$93,371	\$21,264		
	ACCESS ELEMENT MINUTES OF USE			6,148,556	6,148,556		6,148,556				
	ACCESS RATE PER MINUTE	\$0.161899		\$0.031954	\$0.043078		\$0.086867				

**RECEIVED**  
 NOV 25 2002  
 SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

McCook Cooperative Telephone Company

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%	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	3.00%	---	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	
16										
17										
18 Net Investment	\$6,253,719	C68	\$4,269,232	\$0	\$1,925,969	\$0	\$58,518	\$1,984,487	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	\$625,372		\$426,923	\$0	\$192,597	\$0	\$5,852	\$198,449	O.K.	
22										
23 AFUDC	(12,654)	H43	-8595.99111142	0	-3947.3025109	0	-110.706377683	(4,058)	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	\$612,718		\$418,327	\$0	\$188,650	\$0	\$5,741	\$194,391	O.K.	
28										
29 Contributions	0	H52	0	0	0	0	0	0	O.K.	
30 Interest Expense	211,693	H44	144,369	0	65,368	0	1,956	67,324	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	\$401,025		\$273,958	\$0	\$123,281	\$0	\$3,785	\$127,066	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	2,663,532	I196	1,782,481	0	866,189	0	14,862	881,051	O.K.	
41 Uncollectibles	25,279	V249	20,492	0	4,787	0	0	4,787	O.K.	
42 Other Revenue Adjustments	0	V250	0	0	0	0	0	0	O.K.	
43										
44 Net Revenue	\$3,301,529		\$2,221,300	\$0	\$1,059,626	\$0	\$20,603	\$1,080,229	O.K.	
45 Gross Receipts Taxes	102,109	Formula	68,700	0	32,772	0	637	33,409	O.K.	
46 Other Revenue Taxes	0	V251	0	0	0	0	0	0	O.K.	
47										
TOTAL REVENUE REQUIREMENT	\$3,403,638		\$2,290,000	\$0	\$1,092,397	\$0	\$21,240	\$1,113,638	O.K.	

McCook Cooperative Telephone Company

Intrastate

***** FCC PART 36 ***** Investment Summary	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
				Message Telephone Service		Private Line			
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 Land and Support Investment	\$1,971,915	D33	\$1,339,542	\$0	\$615,121	\$0	\$17,252	\$632,373	O.K.
14									
15 COE Operator Equipment	\$0	D43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 COE Switching Equipment	3,164,832	D68	2,008,279	0	1,156,553	0	0	1,156,553	O.K.
17 COE Transmission Equipment	2,266,574	D85	1,534,640	0	713,718	0	18,216	731,934	O.K.
18									
19 Total COE	\$5,431,406		\$3,542,919	\$0	\$1,870,271	\$0	\$18,216	\$1,888,487	O.K.
20 Info. Orig./Term. Equipment	0	D94	0	0	0	0	0	0	O.K.
21 Cable and Wire Facilities	4,329,724	D137	3,087,916	0	1,174,626	0	67,181	1,241,808	O.K.
22									
23 Total COE, IOT, C&WF	\$9,761,130		\$6,630,835	\$0	\$3,044,897	\$0	\$85,397	\$3,130,295	O.K.
24									
25 Total Capital Leases	\$0	D173	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
26									
27 Leasehold Improvements	\$0	D186	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28									
29 Intangible Assets	\$0	D209	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30									
31									
32 Total Tele. Plt. In Service	\$11,733,045		\$7,970,377	\$0	\$3,660,019	\$0	\$102,649	\$3,762,668	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	546,286	D218-219	371,098	0	170,409	0	4,779	175,188	O.K.
37 Tel. Plt. Adjustment	0	D220-221	0	0	0	0	0	0	O.K.
38									
39 Total Other Tel. Plt.	\$546,286		\$371,098	\$0	\$170,409	\$0	\$4,779	\$175,188	O.K.
40									
41									
42 TOTAL TELEPHONE PLANT	\$12,279,331		\$8,341,475	\$0	\$3,830,428	\$0	\$107,429	\$3,937,856	O.K.

McCook Cooperative Telephone Company

Intrastate

***** FCC PART 36 ***** Investment Summary	TOTAL COMPANY	Source/ Allocator	Message Telephone Service				Private Line		TOTAL INTRASTATE	
			Interstate	InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
56 Other Assets, Net	0	V105	0	0	0	0	0	0	0	O.K.
57 Accumulated Depr./Amort	(6,259,807)	E34	(4,236,325)	0	(1,971,669)	0	(51,813)	(2,023,482)	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	\$6,019,524		\$4,105,149	\$0	\$1,858,759	\$0	\$55,616	\$1,914,375		O.K.
62										
63 Materials and Supplies	159,274	H31	113,593	0	43,210	0	2,471	45,681		O.K.
64 Rural Tel. Bank Stock	0	H35	0	0	0	0	0	0		O.K.
65 Cash Working Capital	74,921	Formula	50,490	0	24,000	0	431	24,431		O.K.
66 Equal Access Investment	0	--	0	0	0	0	0	0		O.K.
67										
68 TOTAL NET INVESTMENT	\$6,253,719		\$4,269,232	\$0	\$1,925,969	\$0	\$58,518	\$1,984,487		O.K.
69										



McCook Cooperative Telephone Company

***** 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)		
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	1,971,915	H33	1,339,542	0	615,121	0	17,252	632,373	632,373	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	\$1,971,915		\$1,339,542	\$0	\$615,121	\$0	\$17,252	\$632,373	\$632,373	O.K.
32										
33 Tot. Land and Support Assets	\$1,971,915		\$1,339,542	\$0	\$615,121	\$0	\$17,252	\$632,373	\$632,373	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	\$706,805	G26	\$360,378	\$0	\$346,427	\$0	\$0	\$346,427	\$346,427	O.K.
47 CAT 2 Tandem Sw. Direct	0	V38	0	0	0	0	0	0	0	O.K.
48										
49 Total CAT 2	\$706,805		\$360,378	\$0	\$346,427	\$0	\$0	\$346,427	\$346,427	O.K.

McCook Cooperative Telephone Company

	Intrastate									
	Message Telephone Service					Private Line				
	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(I)	
***** FCC PART 36 ***** Plant Investment Detail										
63 CAT 3 Local Sw. Allocable	\$2,458,027	G15	\$1,647,901	\$0	\$810,126	\$0	\$0	\$0	\$0	\$810,126
64 CAT 3 Local Sw. Direct	0	V40	0	0	0	0	0	0	0	0
65 Total CAT 3	\$2,458,027		\$1,647,901	\$0	\$810,126	\$0	\$0	\$0	\$0	\$810,126
66 Total COE Sw. CAT 2&3	\$3,164,832		\$2,008,279	\$0	\$1,156,553	\$0	\$0	\$0	\$0	\$1,156,553
67										
68										
69										
70										
71 COE TRANSMISSION:										
72										
73 CAT 4.12 Exchange Trunk	\$265,573	123	\$265,573	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74 CAT 4.12 Exch. Tr. Direct	0	V42	0	0	0	0	0	0	0	0
75 CAT 4.13 Exch. Ln. Message	793,331	G13	594,999	0	198,333	0	0	0	0	198,333
76 CAT 4.13 PL, WATS, Local	28,259	F18	12,210	0	0	0	16,048	0	0	16,048
77 CAT 4.13 Direct	0	V45	0	0	0	0	0	0	0	0
78 CAT 4.23 Message	1,176,404	G18	661,019	0	515,385	0	0	0	0	515,385
79 CAT 4.23 PL, WATS	0	F24	0	0	0	0	0	0	0	0
80 CAT 4.23 Direct	3,007	V48	839	0	0	0	2,168	0	0	2,168
81 CAT 4.3 H/R Message	0	G29	0	0	0	0	0	0	0	0
82 CAT 4.3 WATS	0	V50	0	0	0	0	0	0	0	0
83 CAT 4.3 Direct	0	V51	0	0	0	0	0	0	0	0
84										
85 Total COE CAT 4	\$2,266,574		\$1,534,640	\$0	\$713,718	\$0	\$18,216	\$0	\$0	\$731,934
86										
87										
88 INFORMATION ORIGINATION/TERMINATION:										
89										
90 CAT 1 Other IOT Equipment	\$0	G13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
91 CAT 1 Coinless Pay Phones	0	G18	0	0	0	0	0	0	0	0
92 CAT 2 CP Equipment	0	V70	0	0	0	0	0	0	0	0
93										
94 Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
95										
96										

McCook Cooperative Telephone Company

Intrastate

***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
111 CABLE AND WIRE FACILITIES:									
112									
113 CAT 1.1 IntraLATA PL/WATS	114,581	F31	\$49,510	\$0	\$0	\$0	\$65,070	\$65,070	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	3,216,741	G13	2,412,556	0	804,185	0	0	804,185	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	\$3,331,322		\$2,462,066	\$0	\$804,185	\$0	\$65,070	\$869,256	O.K.
119									
120 CAT 2 C&WF	\$205,538	G28	\$205,538	\$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	\$205,538		\$205,538	\$0	\$0	\$0	\$0	\$0	O.K.
124									
125 CAT 3 Joint Message	790,753	G17	420,312	0	370,441	0	0	\$370,441	O.K.
126 CAT 3 PL/WATS etc.	0	F36	0	0	0	0	0	0	O.K.
127 CAT 3 Direct	2,111	V79	0	0	0	0	2,111	2,111	O.K.
128									
129 Total CAT 3 C&WF	\$792,864		\$420,312	\$0	\$370,441	\$0	\$2,111	\$372,552	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	\$4,329,724		\$3,087,916	\$0	\$1,174,626	\$0	\$67,181	\$1,241,808	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.

McCook Cooperative Telephone Company

	(A) ***** FCC PART 36 ***** Plant Investment Detail	(B) TOTAL COMPANY	(C) Source/ Allocator	(D) Interstate and Other	Intrastate				(I) TOTAL INTRASTATE
					Message Telephone Service		Private Line		
				(E) InterLATA	(F) IntraLATA	(G) InterLATA	(H) IntraLATA		
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									
170									
171									
172									
173									
174									
175									
176	LEASEHOLD IMPROVEMENTS:								
177	Land and Support Assets	\$0	H14	\$0	\$0	\$0	\$0	\$0	O.K.
178	COE Switching	0	H18	0	0	0	0	0	O.K.
179	COE Operator	0	H16	0	0	0	0	0	O.K.
180	COE Transmission	0	H20	0	0	0	0	0	O.K.
181	IOT	0	V96	0	0	0	0	0	O.K.
182	C&WF	0	V97	0	0	0	0	0	O.K.
183	Other	0	V98	0	0	0	0	0	O.K.
184	TOTAL LEASEHOLD IMPROVEMENTS	\$0		\$0	\$0	\$0	\$0	\$0	O.K.
185									
186									
187									
188		\$11,733,045		\$0	\$3,660,019	\$0	\$102,649	\$3,762,668	O.K.
189	TPIS, EXCL. ACCT. No. 2690			\$7,970,377					

McCook Cooperative Telephone Company

Intrastate

***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
204 INTANGIBLE ASSETS:									
205									
206 Allocable Acct. No. 2690	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
207 Direct Acct. No. 2690	0	V100	0	0	0	0	0	0	O.K.
208									
209 Total Intangible Assets	\$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	O.K.
215 Held for Fut. Use - Direct	0	—	0	0	0	0	0	0	O.K.
216 TPUC, Short-term - Alloc.	0	H35	0	0	0	0	0	0	O.K.
217 TPUC, Short-term - Direct	0	V124	0	0	0	0	0	0	O.K.
218 TPUC, Long-term - Alloc.	546,286	H35	371,098	0	170,409	0	4,779	175,188	O.K.
219 TPUC, Long-term - Direct	0	V126	0	0	0	0	0	0	O.K.
220 Tele. Plt. Adjust. - Alloc.	0	H35	0	0	0	0	0	0	O.K.
221 Tele. Plt. Adjust. - Direct	0	V104	0	0	0	0	0	0	O.K.
222									
223 Total Other Telephone Plant	\$546,286		\$371,098	\$0	\$170,409	\$0	\$4,779	\$175,188	O.K.

McCook Cooperative Telephone Company

***** FCC PART 36 ***** Reserves and Deferrals	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 ACCUM. DEPRECIATION, TPIS:										
14										
15 Support Assets	\$965,649	H13	\$655,975	\$0	\$301,226	\$0	\$8,448	\$309,674	O.K.	
16 COE Switching	2,193,686	H19	1,392,027	0	801,659	0	0	801,659	O.K.	
17 COE Operator	0	H16	0	0	0	0	0	0	O.K.	
18 COE Transmission	634,172	H20	429,382	0	199,893	0	5,097	204,790	O.K.	
19 IOT Equipment	0	H25	0	0	0	0	0	0	O.K.	
20 Cable and Wire Facilities	2,466,300	H31	1,758,941	0	669,091	0	38,268	707,359	O.K.	
21 Other Plant	0	V135	0	0	0	0	0	0	O.K.	
22										
23 Total Accum. Depr., TPIS	\$6,259,807		\$4,236,325	\$0	\$1,971,669	\$0	\$51,813	\$2,023,482	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.	\$6,259,807		\$4,236,325	\$0	\$1,971,669	\$0	\$51,813	\$2,023,482	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.	

McCook Cooperative Telephone Company

***** FCC PART 36 ***** Functional Distribution of Selected Investments	Private Line								Other
	TOTAL COMPANY	Joint Use Message	Interstate		Intrastate		Extended Area Service		
			InterLATA	IntraLATA	InterLATA	IntraLATA			
			(D)	(E)	(F)	(G)			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 TRANS. CCT EQUIPMENT:									
14									
15 Working Loops	2,355	2,274	0	0	0	46	0	35	O.K.
16 Avg. Cost per Loop	348.87	348.87	348.87	348.87	348.87	348.87	348.87	348.87	
17									
18 CAT 4.13 Exch Ln. Invest.	\$821,590	\$793,331	\$0	\$0	\$0	\$16,048	\$0	\$12,210	
19									
20									
21 Circuit Terminations	567	567	0	0	0	0	0	0	O.K.
22 Avg. Cost per Termination	2,074.79	2,074.79	2,074.79	2,074.79	2,074.79	2,074.79	2,074.79	2,074.79	
23									
24 CAT 4.23 Other IX	\$1,176,404	\$1,176,404	\$0	\$0	\$0	\$0	\$0	\$0	
25									
26									
27 C&WF INVESTMENT:									
28									
29 Working Loops	2,355	2,274	0	0	0	46	0	35	
30 Loops Factor	1.000000	0.965605	0.000000	0.000000	0.000000	0.019533	0.000000	0.014862	
31 CAT 1 Exchange C&WF	\$3,331,322	\$3,216,741	\$0	\$0	\$0	\$65,070	\$0	\$49,510	O.K.
32									
33									
34 Equivalent IX Circuit Miles	14,473	14,473	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	\$790,753	\$790,753	\$0	\$0	\$0	\$0	\$0	\$0	

McCook Cooperative Telephone Company

	Intrastate											TOTAL INTRASTATE	
	(A) Physical Allocation Factors	TOTAL COMPANY	(B)	(C) Source/ Allocator	(D) Interstate and Other	Message Telephone Service			Private Line				(I)
						(E) InterLATA	(F) IntraLATA	(G) InterLATA	(H) IntraLATA	(I) InterLATA			
13	Subscriber Plant Fact. (SPF)	1.000000	SPF	0.750000	0.000000	0.250000	0.000000	0.000000	0.000000	0.000000	0.000000	0.250000	O.K.
14	Dial Equipment Minutes (DEM)	1.000000	DEM	0.670416	0.000000	0.329584	0.000000	0.000000	0.000000	0.000000	0.000000	0.329584	O.K.
15	Conversation Minute-Miles	1.000000	CNM	0.531534	0.000000	0.468466	0.000000	0.000000	0.000000	0.000000	0.000000	0.468466	O.K.
16	Conversation Minutes	1.000000	CM	0.561898	0.000000	0.438102	0.000000	0.000000	0.000000	0.000000	0.000000	0.438102	O.K.
17	Subscriber Minutes (SLU)	1.000000	SLU	0.829083	0.000000	0.170917	0.000000	0.000000	0.000000	0.000000	0.000000	0.170917	O.K.
18	TSPS Processor Time	0.000000	TSP	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
19	Wtd. Stand. Work Sec., Toll	0.000000	WST	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
20	Wtd. Stand. Work Sec., Aux.	0.000000	WSA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
21	Wtd. Stand. Work Sec., Comb.	0.000000	WSC	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
22	COE CAT 2 Minutes	1.000000	CT2	0.509869	0.000000	0.490131	0.000000	0.000000	0.000000	0.000000	0.000000	0.490131	O.K.
23	Exchange Trunk Minutes	1.000000	ETM	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
24	MOU-Mi., Host/Remote	0.000000	HRM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
25	C&WF CAT 4, WATS	0.000000	CT4	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
26	Equal Access MOU	0.000000	EAM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
27	Current Billings	1.000000	CB	0.793907	0.000000	0.182710	0.000000	0.000000	0.000000	0.000000	0.023382	0.206093	O.K.
28	EU Presubscription Factor	1.000000	EPRE	0.193694	0.000000	0.806306	0.000000	0.000000	0.000000	0.000000	0.000000	0.806306	O.K.
29	EU MTS & WATS Factor	1.000000	EMTS	0.461350	0.000000	0.538650	0.000000	0.000000	0.000000	0.000000	0.000000	0.538650	O.K.
30	EU Access, P/L and All Other Factor	1.000000	EPLA	0.985528	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.014472	0.014472	O.K.
31	IX Special Access Factor	0.000000	ISPA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
32	IX Switched Access Factor	0.000000	ISWA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
33	IX Billing & Collection Services Factor	0.000000	IBC	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
34	Coin Revenue Percent	0.000000	CR	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
35	Relative Toll/Local Msgs.	1.000000	TLM	0.189405	0.000000	0.810595	0.000000	0.000000	0.000000	0.000000	0.000000	0.810595	O.K.
36	Relative Users Percent	1.000000	RUP	0.996255	0.000000	0.996899	0.000000	0.000000	0.000000	0.000000	0.004846	0.403745	O.K.
37	CABS Percent	1.000000	CAB	0.500000	0.000000	0.500000	0.000000	0.000000	0.000000	0.000000	0.000000	0.500000	O.K.
38	Foreign Directories Percent	0.000000	FD	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.



McCook Cooperative Telephone Company

	Intrastate										TOTAL INTRASTATE	
	Message Telephone Service					Private Line						
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)			
***** FCC PART 36 ***** Internal Allocation Factors												
13 Support Assets	1,000,000	D31	0,679,931	0,000,000	0,000,000	0,311,941	0,000,000	0,000,000	0,008,749	0,320,690	O.K.	
14 Land and Support Assets	1,000,000	D33	0,679,931	0,000,000	0,000,000	0,311,941	0,000,000	0,000,000	0,008,749	0,320,690	O.K.	
15												
16 COE Operator	0,000,000	D43	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	O.K.	
17 COE Tandem Switching	1,000,000	D49	0,509,869	0,000,000	0,000,000	0,490,131	0,000,000	0,000,000	0,000,000	0,490,131	O.K.	
18 COE Local Switching	1,000,000	D66	0,670,416	0,000,000	0,000,000	0,329,584	0,000,000	0,000,000	0,000,000	0,329,584	O.K.	
19 COE Total Switching	1,000,000	D68	0,634,561	0,000,000	0,000,000	0,365,439	0,000,000	0,000,000	0,000,000	0,365,439	O.K.	
20 COE Transmission	1,000,000	D85	0,677,075	0,000,000	0,000,000	0,314,888	0,000,000	0,000,000	0,008,037	0,322,925	O.K.	
21 Total COE	1,000,000	C19	0,652,302	0,000,000	0,000,000	0,344,344	0,000,000	0,000,000	0,003,354	0,347,698	O.K.	
22												
23 Info. Orig./Term. CAT 1	0,000,000	D90	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	O.K.	
24 Info. Orig./Term. CAT 2	0,000,000	D92	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	O.K.	
25 Total IOT	0,000,000	D94	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	O.K.	
26												
27 C&WF CAT 1	1,000,000	D118	0,739,066	0,000,000	0,000,000	0,241,401	0,000,000	0,000,000	0,019,533	0,260,934	O.K.	
28 C&WF CAT 2	1,000,000	D120	1,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	O.K.	
29 C&WF CAT 3	1,000,000	D129	0,530,119	0,000,000	0,000,000	0,467,219	0,000,000	0,000,000	0,002,662	0,469,881	O.K.	
30 C&WF CAT 4	0,000,000	D135	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	O.K.	
31 Total C&WF	1,000,000	D137	0,713,190	0,000,000	0,000,000	0,271,294	0,000,000	0,000,000	0,015,516	0,286,810	O.K.	
32												
33 Total Equipment	1,000,000	C23	0,679,931	0,000,000	0,000,000	0,311,941	0,000,000	0,000,000	0,008,749	0,320,690	O.K.	
34												
35 TPIS	1,000,000	C32	0,679,931	0,000,000	0,000,000	0,311,941	0,000,000	0,000,000	0,008,749	0,320,690	O.K.	
36 TPIS, excl. Acct. No. 2690	1,000,000	D189	0,679,931	0,000,000	0,000,000	0,311,941	0,000,000	0,000,000	0,008,749	0,320,690	O.K.	
37												
38 Pll. Held, Fut. Use	0,000,000	D215	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	O.K.	
39												
40 Total Tangible Assets	0,000,000	C25	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	O.K.	
41 Total Intangible Assets	0,000,000	C29	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	O.K.	
42												
43 Long-term PUC	1,000,000	C36	0,679,931	0,000,000	0,000,000	0,311,941	0,000,000	0,000,000	0,008,749	0,320,690	O.K.	
44 Net Telephone Plant	1,000,000	C61	0,681,972	0,000,000	0,000,000	0,308,788	0,000,000	0,000,000	0,009,239	0,318,028	O.K.	
45 Total Net Investment	1,000,000	C68	0,682,671	0,000,000	0,000,000	0,307,972	0,000,000	0,000,000	0,009,357	0,317,329	O.K.	
46 Capital Leases	0,000,000	D173	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	O.K.	
47												
48 Tot. Bus. Ofc., Cust. Serv.	1,000,000	I141	0,633,211	0,000,000	0,000,000	0,360,861	0,000,000	0,000,000	0,005,928	0,366,789	O.K.	
49												
50 Total "BIG THREE" Expenses	1,000,000	I170	0,631,161	0,000,000	0,000,000	0,362,483	0,000,000	0,000,000	0,006,356	0,368,839	O.K.	
51												
52 Corporate Operations Expense	1,000,000	I185	0,584,651	0,000,000	0,000,000	0,409,625	0,000,000	0,000,000	0,005,724	0,415,349	O.K.	

McCook Cooperative Telephone Company

	(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)	
***** FCC PART 36 *****									
13	PLANT SPEC. OPER. EXPENSE:								
14	Network Support, Alloc.	\$0	H14	\$0	\$0	\$0	\$0	\$0	O.K.
15	Network Support, Direct	0	V149	0	0	0	0	0	O.K.
16	Network Support, Direct								
17	Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	O.K.
18	General Support, Alloc.	\$44,328	H14	\$30,112	\$13,828	\$0	\$388	\$14,216	O.K.
19	General Support, Direct	0	V151	0	0	0	0	0	O.K.
20	General Support, Direct								
21	Total General Support Exp.	\$44,328		\$30,112	\$13,828	\$0	\$388	\$14,216	O.K.
22	Central Office Eq., Alloc.	\$180,978	H21	\$116,052	\$62,319	\$0	\$607	\$62,926	O.K.
23	Central Office Eq., Direct	0	V153	0	0	0	0	0	O.K.
24	Central Office Eq., Direct								
25	Total COE Exp.	\$180,978		\$116,052	\$62,319	\$0	\$607	\$62,926	O.K.
26	Cust. Premises Equip.	\$0	H24	\$0	\$0	\$0	\$0	\$0	O.K.
27	Coinless Pay Phone	0	G18	0	0	0	0	0	O.K.
28	Other IOT	0	H23	0	0	0	0	0	O.K.
29	IOT Direct	0	V157	0	0	0	0	0	O.K.
30	IOT Direct								
31	Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	O.K.
32	Cable & Wire, Alloc.	\$125,350	H31	\$89,398	\$34,007	\$0	\$1,945	\$35,952	O.K.
33	Cable & Wire, Direct	208,468	V159	105,023	103,465	0	0	103,465	O.K.
34	Cable & Wire, Direct								
35	Total C&WF Exp.	\$333,838		\$194,421	\$137,472	\$0	\$1,945	\$139,417	O.K.
36	TOTAL PLT. SPEC. OPER. EXP.	\$559,144		\$342,586	\$213,618	\$0	\$2,940	\$216,558	O.K.
37	TOTAL PLT. SPEC., ex SUPPORT	\$514,816		\$312,474	\$199,790	\$0	\$2,552	\$202,342	O.K.

McCook Cooperative Telephone Company

Intrastate

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58 NON-SPECIFIC OPER. EXP.:										
59										
60 Oth. Plt. and Equip., Alloc.	\$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.	\$49,264	H33	\$33,466	\$0	\$15,367	\$0	\$431	\$15,798	\$15,798	O.K.
66 Network Operations, Direct	0	V179	0	0	0	0	0	0	0	O.K.
67										
68 Total Network Oper. Exp.	\$49,264		\$33,466	\$0	\$15,367	\$0	\$431	\$15,798	\$15,798	O.K.
69										
70 Total Access Expenses	\$237,315	V180	\$237,315	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
71										
72 Depr., Support Assets	\$137,782	H13	\$93,597	\$0	\$42,980	\$0	\$1,205	\$44,185	\$44,185	O.K.
73 Depr., COE Switching	481,771	H19	305,713	0	176,058	0	0	176,058	176,058	O.K.
74 Depr., COE Operator	0	H16	0	0	0	0	0	0	0	O.K.
75 Depr., COE Transmission	205,513	H20	139,148	0	64,714	0	1,652	66,365	66,365	O.K.
76 Depr., IOT Equipment	0	H25	0	0	0	0	0	0	0	O.K.
77 Depr., C&W Facilities	223,702	H31	159,542	0	60,689	0	3,471	64,160	64,160	O.K.
78 Depr., PHFU	0	H38	0	0	0	0	0	0	0	O.K.
79										
80 Total Depreciation Expense	\$1,048,768		\$697,999	\$0	\$344,440	\$0	\$6,328	\$350,769	\$350,769	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.	\$1,048,768		\$697,999	\$0	\$344,440	\$0	\$6,328	\$350,769	\$350,769	O.K.
90										
91 TOTAL NON-SPEC. OPER. EXP.	\$1,335,347		\$968,780	\$0	\$359,808	\$0	\$6,759	\$366,567	\$366,567	O.K.

McCook Cooperative Telephone Company

Intrastate

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
105 CUSTOMER OPERATIONS EXPENSE:										
106										
107 Marketing, Allocable	\$45,260	G35	\$35,932	\$0	\$8,269	\$0	\$1,058	\$9,328	O.K.	
108 Marketing, Direct	0	V192	0	0	0	0	0	0	O.K.	
109										
110 Total Marketing Expense	\$45,260		\$35,932	\$0	\$8,269	\$0	\$1,058	\$9,328	O.K.	
111										
112 Operator Service, Alloc.	\$0	G24	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
113 Operator Service, Direct	0	V194	0	0	0	0	0	0	O.K.	
114										
115 Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
116										
117 Classified Directory	\$0	V195	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
118 Alphabetical Directory	11,128	G19	9,226	0	1,902	0	0	1,902	O.K.	
119 Foreign Directory	0	G46	0	0	0	0	0	0	O.K.	
120										
121 Total Directory	\$11,128		\$9,226	\$0	\$1,902	\$0	\$0	\$1,902	O.K.	
122										
123 Bus. Ofc., EU Presubscription	\$7,295	G36	\$1,413	\$0	\$5,882	\$0	\$0	\$5,882	O.K.	
124 Bus. Ofc., EU MTS & WATS	8,978	G37	4,142	0	4,836	0	0	4,836	O.K.	
125 Bus. Ofc., EU Access, P/L & all Other	59,012	G38	58,158	0	0	0	854	854	O.K.	
126 Bus. Ofc., IXC Special Access	0	G39	0	0	0	0	0	0	O.K.	
127 Bus. Ofc., IXC Switched Access	0	G40	0	0	0	0	0	0	O.K.	
128 Bus. Ofc., IXC B & C Services	0	G41	0	0	0	0	0	0	O.K.	
129 Coin Collect & Admin.	0	G42	0	0	0	0	0	0	O.K.	
130										
131 Total Business Office	\$75,285		\$63,713	\$0	\$10,718	\$0	\$854	\$11,572	O.K.	
132										
133 Cust. Svc., Direct	\$0	V205	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
134 Cust. Serv., Msg. Process	25,384	G43	4,808	0	20,576	0	0	20,576	O.K.	
135 Cust. Serv., Other B&C	73,425	G44	43,780	0	29,289	0	356	29,645	O.K.	
136 Cust. Serv., CABS	26,126	G45	13,063	0	13,063	0	0	13,063	O.K.	
137 Cust. Serv., EU Common Line	3,865	V209	3,865	0	0	0	0	0	O.K.	
138										
139 Total Customer Service	\$128,800		\$65,516	\$0	\$62,928	\$0	\$356	\$63,284	O.K.	
140										
141 Total Bus. Ofc., Cust. Serv.	\$204,085		\$129,229	\$0	\$73,646	\$0	\$1,210	\$74,856	O.K.	
142										

McCook Cooperative Telephone Company

		Intrastate								
***** FCC PART 36 ***** Operating Expenses and Taxes		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(I)		
156	Other Cust. Serv., Alloc.	\$21,409	H48	\$13,556	\$0	\$7,726	\$0	\$127	\$7,853	O.K.
157	Other Cust. Serv., Direct	150	V211	150	0	0	0	0	0	O.K.
158										
159	Total Other Cust. Serv.	\$21,559		\$13,706	\$0	\$7,726	\$0	\$127	\$7,853	O.K.
160										
161	TOTAL CUSTOMER OPER. EXP.	\$282,032		\$188,094	\$0	\$91,543	\$0	\$2,395	\$93,938	O.K.
162										
163										
164	"BIG-THREE" EXPENSES:									
165										
166	Total Plt. Spec., ex Support	\$514,816	44	\$312,474	\$0	\$199,790	\$0	\$2,552	\$202,342	O.K.
167	Total Network Oper. Exp.	49,264	68	33,466	0	15,367	0	431	15,798	O.K.
168	Total Customer Operations	282,032	161	188,094	0	91,543	0	2,395	93,938	O.K.
169										
170	TOTAL "BIG THREE" EXPENSES	\$846,112		\$534,033	\$0	\$306,701	\$0	\$5,378	\$312,079	O.K.
171										
172										
173	CORPORATE OPERATIONS EXPENSE:									
174										
175	Exec. and Planning, Alloc.	\$157,715	H50	\$99,544	\$0	\$57,169	\$0	\$1,002	\$58,171	O.K.
176	Exec. and Planning, Direct	0	V213	0	0	0	0	0	0	O.K.
177										
178	Total Exec. and Planning	\$157,715		\$99,544	\$0	\$57,169	\$0	\$1,002	\$58,171	O.K.
179										
180	Admin. & General, Allocable	\$277,808	H50	\$175,342	\$0	\$100,701	\$0	\$1,766	\$102,466	O.K.
181	Admin. & General, Direct	48,099	V231	7,865	0	40,234	0	0	40,234	O.K.
182										
183	Total Admin. and Gen.	\$325,907		\$183,207	\$0	\$140,935	\$0	\$1,766	\$142,700	O.K.
184										
185	TOTAL CORPORATE OPERATIONS	\$483,622		\$282,750	\$0	\$198,104	\$0	\$2,768	\$200,872	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	3,387	V233	271	0	3,116	0	0	3,116	O.K.
192										
193	Total Non-income Taxes	\$3,387		\$271	\$0	\$3,116	\$0	\$0	\$3,116	O.K.
194										
195										
196	TOTAL OPER. EXP. AND TAXES	\$2,663,532		\$1,782,481	\$0	\$866,189	\$0	\$14,862	\$881,051	O.K.

McCook Cooperative Telephone Company

***** FCC PART 69 ***** IntraLATA Revenue Requirement Summary		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Net Investment	\$1,984,487	K52	\$585,333	\$428,153	\$0	\$910,041	\$0	\$60,961	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	\$198,449		\$58,533	\$42,815	\$0	\$91,004	\$0	\$6,096	O.K.
17										
18	AFUDC	(4,058)	N37	(1,139)	(1,111)	0	(1,690)	0	(117)	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	\$194,391		\$57,394	\$41,704	\$0	\$89,314	\$0	\$5,979	O.K.
23										
24	Interest Expense	67,324	N67	19,858	14,525	0	30,873	0	2,068	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	\$127,066		\$37,536	\$27,179	\$0	\$58,440	\$0	\$3,911	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	881,051	O195	131,157	215,180	3,453	426,052	90,568	14,643	O.K.
34	Uncollectibles	4,787	Direct	2,050	0	0	2,737	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	1,079,500	16+31+32+33	189,690	257,995	3,453	517,056	90,568	20,739	O.K.
38										
39										
40	Gross Receipts Tax	33,410	37	5,871	7,985	107	16,002	2,803	642	O.K.
41										
42										
43	TOTAL REVENUE REQUIREMENT	\$1,113,639		\$196,472	\$264,869	\$3,560	\$534,104	\$93,371	\$21,264	O.K.
44										

McCook Cooperative Telephone Company

***** FCC PART 69 ***** IntraLATA Investment Summary		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 Land and Support Assets	\$632,373	L25	\$53,919	\$220,240	\$0	\$334,999	\$0	\$23,216	O.K.	
14										
15 Central Office Equipment	\$1,888,487	L70	\$198,333	\$810,126	\$0	\$861,812	\$0	\$18,216	O.K.	
16 Info. Term./Orig. Equipment	0	L78	0	0	0	0	0	0	O.K.	
17 Cable and Wire Facilities	1,241,808	L117	804,185	0	0	370,441	0	67,181	O.K.	
18										
19 Total COE, IOT, C&WF	\$3,130,295		\$1,002,518	\$810,126	\$0	\$1,232,253	\$0	\$85,397	O.K.	
20										
21 Total Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
22										
23 Total Tele. Plt. ex Intang.	\$3,762,668		\$1,056,437	\$1,030,366	\$0	\$1,567,252	\$0	\$108,613	O.K.	
24 Total Intangible Assets	0	L144	0	0	0	0	0	0	O.K.	
25										
26 Total Plant In Service	\$3,762,668		\$1,056,437	\$1,030,366	\$0	\$1,567,252	\$0	\$108,613	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	175,188	L164	49,187	47,973	0	72,971	0	5,057	O.K.	
30 Total Tel. Plt. Adjust.	0	L169	0	0	0	0	0	0	O.K.	
31										
32 TOTAL TELEPHONE PLANT	\$3,937,856		\$1,105,624	\$1,078,340	\$0	\$1,640,222	\$0	\$113,670	O.K.	
33										
34 less:										
35 Accum. Depr., Plt. in Serv.	2,023,482	M23	539,977	669,386	0	759,385	0	54,734	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	\$1,914,375		\$565,647	\$408,953	\$0	\$880,837	\$0	\$58,937	O.K.	
46 plus:										
47 Class B RTB Stock	0	L171	0	0	0	0	0	0	O.K.	
48 Materials and Supplies	45,681	L173	12,826	12,509	0	19,028	0	1,319	O.K.	
49 Cash Working Capital	24,431	L175	6,859	6,690	0	10,176	0	705	O.K.	
50 Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.	
51										
52 NET INVESTMENT	\$1,984,487		\$585,333	\$428,153	\$0	\$910,041	\$0	\$60,961	O.K.	
53										

McCook Cooperative Telephone Company

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	LAND AND SUPPORT ASSETS:									
14										
15	Land Assets, Message	\$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	\$615,121	N28	\$52,448	\$214,232	\$0	\$325,860	\$0	\$22,583	O.K.
21	Support Assets, Private Line	17,252	N28	1,471	6,008	0	9,139	0	633	O.K.
22										
23	Total Support Assets	\$632,373		\$53,919	\$220,240	\$0	\$334,999	\$0	\$23,216	O.K.
24										
25	Total Land and Supp. Assets	\$632,373		\$53,919	\$220,240	\$0	\$334,999	\$0	\$23,216	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	\$346,427	(G)	\$0	\$0	\$0	\$346,427	\$0	\$0	O.K.
35	Tandem Assigned	0	Direct	0	0	0	0	0	0	O.K.
36										
37	Total Tandem Switching	\$346,427		\$0	\$0	\$0	\$346,427	\$0	\$0	O.K.
38										
39	Local Switching	\$810,126	(E)	\$0	\$810,126	\$0	\$0	\$0	\$0	O.K.
40	Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41										
42	Total Local Switching	\$810,126		\$0	\$810,126	\$0	\$0	\$0	\$0	O.K.
43										
44	Total Switching	\$1,156,553		\$0	\$810,126	\$0	\$346,427	\$0	\$0	O.K.



McCook Cooperative Telephone Company

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58	COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59	COE Exch. Line - Message	198,333	(D)	198,333	0	0	0	0	0	O.K.
60	COE Exch. Line - PL etc.	16,048	(I)	0	0	0	0	0	16,048	O.K.
61	COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	O.K.
62	COE Interexchange, Message	515,385	(G)	0	0	0	515,385	0	0	O.K.
63	COE Interexchange, PL	0	(I)	0	0	0	0	0	0	O.K.
64	COE Interexchange, Assigned	2,168	(G)	0	0	0	0	0	2,168	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	\$731,934		\$198,333	\$0	\$0	\$515,385	\$0	\$18,216	O.K.
69										
70	Total Central Office Equip.	\$1,888,487		\$198,333	\$810,126	\$0	\$861,812	\$0	\$18,216	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	\$65,070	(I)	\$0	\$0	\$0	\$0	\$0	\$65,070	O.K.
83	Exchange Message	804,185	(D)	804,185	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	\$869,256		\$804,185	\$0	\$0	\$0	\$0	\$65,070	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	\$370,441	(G)	\$0	\$0	\$0	\$370,441	\$0	\$0	O.K.
94	Interexchange PL, WATS	0	(I)	0	0	0	0	0	0	O.K.
95	Interexchange Assigned	2,111	(G)	0	0	0	0	0	2,111	O.K.
96										
97	Total Interexchange C&WF	\$372,552		\$0	\$0	\$0	\$370,441	\$0	\$2,111	O.K.

McCook Cooperative Telephone Company

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
111 H/R C&WF, Message	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112 H/R C&WF, WATS	0	(I)	0	0	0	0	0	0	0	O.K.
113 H/R C&WF, Assigned	0	Direct	0	0	0	0	0	0	0	O.K.
114										
115 Total Host/Remote C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
116										
117 Total Cable and Wire Facil.	\$1,241,808		\$804,185	\$0	\$0	\$370,441	\$0	\$67,181		O.K.
118										
119 TANGIBLE ASSETS:										
120										
121 Land and Support Leases	\$0	N28	0	0	0	0	0	0	0	O.K.
122										
123 COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124 COE Tandem Switching Leases	0	34	0	0	0	0	0	0	0	O.K.
125 COE Local Switching Leases	0	39	0	0	0	0	0	0	0	O.K.
126 COE Transmission Leases	0	68	0	0	0	0	0	0	0	O.K.
127										
128 Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
129										
130 IOT Equipment Leases	\$0	78	0	0	0	0	0	0	0	O.K.
131										
132 C&WF Leases	\$0	117	0	0	0	0	0	0	0	O.K.
133										
134 Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
135										
136 Leasehold Impr., Alloc.	\$0	N37	0	0	0	0	0	0	0	O.K.
137 Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	0	O.K.
138										
139 Total Leasehold Improvementa	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
140										
141 Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
142										
143										
144 TOTAL INTANGIBLE ASSETS	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
145										
146										
147 PROPERTY HELD FOR FUTURE USE	\$0	N46	0	0	0	0	0	0	0	O.K.

McCook Cooperative Telephone Company

***** FCC PART 69 *****									
IntraLATA Investment Detail	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
161 PLANT UNDER CONSTRUCTION:									
162									
163 Short-term	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
164 Long-term	175,188	N46	49,187	47,973	0	72,971	0	5,057	O.K.
165									
166 Total Plt. Under Const.	\$175,188		\$49,187	\$47,973	\$0	\$72,971	\$0	\$5,057	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	\$45,681	N37	\$12,826	\$12,509	\$0	\$19,028	\$0	\$1,319	O.K.
174									
175 CASH WORKING CAPITAL	\$24,431	N37	\$6,859	\$6,690	\$0	\$10,176	\$0	\$705	O.K.
176									
177 EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

McCook Cooperative Telephone Company

***** FCC PART 69 ***** IntraLATA Reserves and Deferrals	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 ACCUM. DEPRECIATION, TPIS:									
14									
15 Support Assets	\$309,674	N28	\$26,404	\$107,852	\$0	\$164,049	\$0	\$11,369	O.K.
16 COE Switching	801,659	L44	0	561,535	0	240,124	0	0	O.K.
17 COE Operator	0	L32	0	0	0	0	0	0	O.K.
18 COE Transmission	204,790	L68	55,492	0	0	144,201	0	5,097	O.K.
19 IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
20 Cable and Wire Facilities	707,359	L117	458,081	0	0	211,011	0	38,268	O.K.
21 Other Plant	0	N37	0	0	0	0	0	0	O.K.
22									
23 Total Accum. Depr., TPIS	\$2,023,482		\$539,977	\$669,386	\$0	\$759,385	\$0	\$54,734	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.	\$2,023,482		\$539,977	\$669,386	\$0	\$759,385	\$0	\$54,734	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.

McCook Cooperative Telephone Company

***** FCC PART 69 ***** Apportionment Factors		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Central Office Equipment	\$1,888,487	L70	\$198,333	\$810,126	\$0	\$861,812	\$0	\$18,216	O.K.
14	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
15	C&W Facilities	1,241,808	L117	804,185	0	0	370,441	0	67,181	O.K.
16										
17	Total	\$3,130,295		\$1,002,518	\$810,126	\$0	\$1,232,253	\$0	\$85,397	O.K.
18	Factor	1.000000		0.320263	0.258802	0.000000	0.393654	0.000000	0.027281	O.K.
19										
20	Sum: Sw., Trans., Other	\$2,127,777	17	\$0	\$810,126	\$0	\$1,232,253	\$0	\$85,397	O.K.
21	Factor	1.000000		0.000000	0.380738	0.000000	0.579127	0.000000	0.040135	O.K.
22										
23	Central Office Equipment	\$1,888,487	L70	\$198,333	\$810,126	\$0	\$861,812	\$0	\$18,216	O.K.
24	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
25	C&WF, Excl. Exch. Message	437,622	L117-83	0	0	0	370,441	0	67,181	O.K.
26										
27	Total	\$2,326,110		\$198,333	\$810,126	\$0	\$1,232,253	\$0	\$85,397	O.K.
28	Factor	1.000000		0.085264	0.348275	0.000000	0.529748	0.000000	0.036713	O.K.
29										
30	General Support Facilities	\$632,373	L25	\$53,919	\$220,240	\$0	\$334,999	\$0	\$23,216	O.K.
31	Central Office Equipment	1,888,487	13	198,333	810,126	0	861,812	0	18,216	O.K.
32	Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.
33	C&W Facilities	1,241,808	15	804,185	0	0	370,441	0	67,181	O.K.
34	Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.
35										
36	Total	\$3,762,668		\$1,056,437	\$1,030,366	\$0	\$1,567,252	\$0	\$108,613	O.K.
37	Factor	1.000000		0.280768	0.273839	0.000000	0.416527	0.000000	0.028866	O.K.
38										
39	Sum: Com. Ln., Sw., Trans.	\$3,654,055	36	\$1,056,437	\$1,030,366	\$0	\$1,567,252	\$0	\$0	O.K.
40	Factor	1.000000		0.289114	0.281979	0.000000	0.428908	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	\$3,762,668	K26	\$1,056,437	\$1,030,366	\$0	\$1,567,252	\$0	\$108,613	O.K.
46	Factor	1.000000		0.280768	0.273839	0.000000	0.416527	0.000000	0.028866	O.K.

McCook Cooperative Telephone Company

***** FCC PART 69 ***** Apportionment Factors		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
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	\$326,295	O171	\$40,657	\$45,899	\$2,097	\$171,661	\$60,690	\$5,292		O.K.
64 Factor	1.000000		0.124601	0.140668	0.006425	0.526092	0.185996	0.016220		(0)
65										
66 Net Investment	\$1,984,487	J13	\$585,333	\$428,153	\$0	\$910,041	\$0	\$60,961		O.K.
67 Factor	1.000000		0.294954	0.215750	0.000000	0.458577	0.000000	0.030719		O.K.

McCook Cooperative Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
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.	\$14,216	N30	\$1,212	\$4,951	\$0	\$7,531	\$0	\$522	O.K.
21 General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
22									
23 Total General Support Exp.	\$14,216		\$1,212	\$4,951	\$0	\$7,531	\$0	\$522	O.K.
24									
25 Central Office Eq., Alloc.	\$62,926	N31	\$6,609	\$26,994	\$0	\$28,716	\$0	\$607	O.K.
26 Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O.K.
27									
28 Total COE Exp.	\$62,926		\$6,609	\$26,994	\$0	\$28,716	\$0	\$607	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.	\$35,952	N33	\$23,282	\$0	\$0	\$10,725	\$0	\$1,945	O.K.
37 Cable & Wire, Direct	103,465	Direct	0	0	0	103,465	0	0	O.K.
38									
39 Total C&WF Exp.	\$139,417		\$23,282	\$0	\$0	\$114,190	\$0	\$1,945	O.K.
40									
41 TOTAL PLT. SPEC. OPER. EXP.	\$216,558		\$31,103	\$31,945	\$0	\$150,436	\$0	\$3,074	O.K.
42									
43 TOTAL PLT. SPEC., ex SUPPORT	\$202,342		\$29,891	\$26,994	\$0	\$142,906	\$0	\$2,552	O.K.

McCook Cooperative Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
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.	\$15,798	N18	\$5,060	\$4,089	\$0	\$6,219	\$0	\$431	O.K.
65 Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66									
67 Total Network Oper. Exp.	\$15,798		\$5,060	\$4,089	\$0	\$6,219	\$0	\$431	O.K.
68									
69 Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70									
71 Depr., Support Assets	\$44,185	L23	\$3,767	\$15,389	\$0	\$23,407	\$0	\$1,622	O.K.
72 Depr., COE Switching	176,058	L44	0	123,323	0	52,735	0	0	O.K.
73 Depr., COE Operator	0	L32	0	0	0	0	0	0	O.K.
74 Depr., COE Transmission	66,365	L68	17,983	0	0	46,731	0	1,652	O.K.
75 Depr., IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
76 Depr., C&W Facilities	64,160	L117	41,550	0	0	19,139	0	3,471	O.K.
77 Depr., PHFU	0	L147	0	0	0	0	0	0	O.K.
78									
79 Total Depreciation Expense	\$350,769		\$63,300	\$138,711	\$0	\$142,012	\$0	\$6,745	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.	\$350,769		\$63,300	\$138,711	\$0	\$142,012	\$0	\$6,745	O.K.
89									
90 TOTAL NON-SPEC. OPER. EXP.	\$366,567		\$68,360	\$142,800	\$0	\$148,232	\$0	\$7,176	O.K.



McCook Cooperative Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
104	CUSTOMER OPERATIONS EXPENSE:									
105										
106	Marketing, Allocable	\$9,328	N37	\$2,619	\$2,554	\$0	\$3,885	\$0	\$269	O.K.
107	Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108										
109	Total Marketing Expense	\$9,328		\$2,619	\$2,554	\$0	\$3,885	\$0	\$269	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	1,902	(F)	0	0	1,902	0	0	0	O.K.
118	Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119										
120	Total Directory	\$1,902		\$0	\$0	\$1,902	\$0	\$0	\$0	O.K.
121										
122	Bus. Ofc., EU Presubscription	5,882	N40	\$1,701	\$1,659	\$0	\$2,523	\$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	854	(H)	0	0	0	0	0	854	O.K.
125	Bus. Ofc., EU Message	4,836	(H)	0	0	0	0	4,836	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	\$11,572		\$1,701	\$1,659	\$0	\$2,523	\$4,836	\$854	O.K.
134										
135	Cust. Serv., Msg. Process	\$20,576	(H)	0	0	0	0	20,576	0	O.K.
136	Cust. Serv., Other B&C	29,645	(H)	0	0	0	0	29,645	0	O.K.
137	Cust. Serv., CABS	13,063	N21	0	4,974	0	7,565	0	524	O.K.
138	Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139										
140	Total Customer Service	\$63,284		\$0	\$4,974	\$0	\$7,565	\$50,221	\$524	O.K.
141										
142	Total BO, CS, OS, Dir.	\$76,758		\$1,701	\$6,633	\$1,902	\$10,088	\$55,057	\$1,378	O.K.

McCook Cooperative Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
158 Other Cust. Serv., Alloc.	\$7,853	142	\$174	\$679	\$195	\$1,032	\$5,633	\$141	O.K.	
159 Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	(1)		
160										
161 Total Other Cust. Serv.	\$7,853		\$174	\$679	\$195	\$1,032	\$5,633	\$140	O.K.	
162										
163 TOTAL CUSTOMER OPER. EXP.	\$93,938		\$4,494	\$9,865	\$2,097	\$15,005	\$60,690	\$1,788	O.K.	
164										
165 "BIG-THREE" EXPENSES:										
166										
167 Total Plt. Specific Exp.	\$216,558	41	\$31,103	\$31,945	\$0	\$150,436	\$0	\$3,074	O.K.	
168 Total Plt Non-specific Exp.	15,798	62 + 67 +69	5,060	4,089	0	6,219	0	431	O.K.	
169 Total Customer Operations	93,938	163	4,494	9,865	2,097	15,005	60,690	1,788	O.K.	
170										
171 TOTAL "BIG THREE" EXPENSES	\$326,295		\$40,657	\$45,899	\$2,097	\$171,661	\$60,690	\$5,292	O.K.	
172										
173 CORPORATE OPERATIONS EXPENSE:										
174										
175 Exec. and Planning, Alloc.	\$58,171	N64	\$7,248	\$8,183	\$374	\$30,604	\$10,820	\$944	O.K.	
176 Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O.K.	
177										
178 Total Exec. and Planning	\$58,171		\$7,248	\$8,183	\$374	\$30,604	\$10,820	\$944	O.K.	
179										
180 Admin. & General, Allocable	\$102,466	N64	\$12,767	\$14,414	\$658	\$53,907	\$19,058	\$1,662	O.K.	
181 Admin. & General, Direct	40,234	Direct	6,284	7,094	324	26,532	0	0	O.K.	
182										
183 Total Admin. and Gen.	\$142,700		\$19,051	\$21,508	\$982	\$80,439	\$19,058	\$1,662	O.K.	
184										
185 TOTAL CORPORATE OPERATIONS	\$200,872		\$26,300	\$29,691	\$1,356	\$111,042	\$29,878	\$2,605	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	3,116	Direct	901	879	0	1,336	0	0	O.K.	
191									O.K.	
192										
193 Total Non-income Taxes	\$3,116		\$901	\$879	\$0	\$1,336	\$0	\$0	O.K.	
194										
195 TOTAL OPER. EXP. AND TAXES	\$881,051		\$131,157	\$215,180	\$3,453	\$426,052	\$90,568	\$14,643	O.K.	

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME ..... McCook Cooperative Telephone Company  
 PERIOD ADDRESSED ..... Ending December 31, 2001  
 RUN DATE AND TIME ..... 13-Nov-2002 ..... 02:02:54 PM

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
23 Motor Vehicles	0	---	---	---	---	---	---	---
24 Aircraft	0	---	---	---	---	---	---	---
25 Special Purpose Vehicles	0	---	---	---	---	---	---	---
26 Garage Work Equipment	0	---	---	---	---	---	---	---
27 Other Work Equipment	1,971,915	---	---	---	---	---	---	---
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	706,805	---	---	---	---	---	---	---
38 CAT 2 Tandem Sw. Direct	0	---	0	---	0	---	0	0
39 CAT 3 Local Sw. Allocable	2,458,027	---	---	---	---	---	---	---
40 CAT 3 Local Sw. Direct	0	---	0	---	0	---	0	0
41 CAT 4.12 Exchange Trunk	265,573	---	---	---	---	---	---	---
42 CAT 4.12 Exch. Tr. Direct	0	---	0	---	0	---	0	0
43 CAT 4.13 Exch. Ln. Msg., PL & WATS	821,590	---	---	---	---	---	---	---
44 Reserved	0	---	---	---	---	---	---	---
45 CAT 4.13 Direct	0	---	0	---	0	---	0	0
46 CAT 4.23 Message, PL & WATS	1,176,404	---	---	---	---	---	---	---
47 Reserved	0	---	---	---	---	---	---	---
48 CAT 4.23 Direct	3,007	---	839	---	0	---	0	2,168
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

McCook Cooperative Telephone Company  
Ending December 31, 2001

		Intrastate									
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE		
***** FCC PART 36 *****	(A)				(B)	(C)	(D)	InterLATA		IntraLATA	InterLATA
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	3,331,322	---	---	---	---	---	---	---	---	---
74	Other CAT 1 C&WF	0	---	0	0	0	0	0	0	0	0
75	CAT 2 C&WF	205,538	---	---	---	---	---	---	---	---	---
76	CAT 2 C&WF, Wideband	0	---	0	0	0	0	0	0	0	0
77	CAT 3 Joint Message & PL/WATS	790,753	---	---	---	---	---	---	---	---	---
78	Reserved	0	---	---	---	---	---	---	---	---	---
79	CAT 3 Direct	2,111	---	0	0	0	0	0	2,111	2,111	2,111
80	CAT 4 Message	0	---	---	---	---	---	---	---	---	---
81	CAT 4 WATS	0	---	0	0	0	0	0	0	0	0
82	CAT 4 Direct	0	---	0	0	0	0	0	0	0	0
83	Allocable Support Leases	0	---	---	---	---	---	---	---	---	---
84	Direct Support Leases	0	---	0	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	0	0
90	IOT Leases	0	---	0	0	0	0	0	0	0	0
91	C&WF Leases	0	---	0	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	0	0
97	Leasehold Imp. C&WF	0	---	0	0	0	0	0	0	0	0
98	Leasehold Imp. Other	0	---	0	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	0	0
101	Materials and Supplies	159,274	---	---	---	---	---	---	---	---	---
102	RTB Stock	0	---	---	---	---	---	---	---	---	---
103	Tele. Plt. Adjust. - Alloc.	0	---	---	---	---	---	---	---	---	---
104	Tele. Plt. Adjust. - Direct	0	---	0	0	0	0	0	0	0	0
105	Other Assets, Net	0	---	0	0	0	0	0	0	0	0
106	Other Liab., Def. Cr., Net	0	---	0	0	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

McCook Cooperative Telephone Company  
Ending December 31, 2001

		Intrastate								
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
***** FCC PART 36 *****					InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
123	TPUC -- Short Term, Alloc.	0	--	--	--	--	--	--	--	
124	TPUC -- Short Term, Direct	0	--	0	0	0	0	0	0	
125	TPUC -- Long Term, Alloc.	546,286	--	--	--	--	--	--	--	
126	TPUC -- Long Term, Direct	0	--	0	0	0	0	0	0	
127										
128	RESERVES AND DEFERRALS:									
129	Acc. Depr. Support Assets	965,649	--	--	--	--	--	--	--	
130	Acc. Depr. COE Switching	2,193,686	--	--	--	--	--	--	--	
131	Acc. Depr. COE Operator	0	--	--	--	--	--	--	--	
132	Acc. Depr. COE Transmission	634,172	--	--	--	--	--	--	--	
133	Acc. Depr. IOT Equipment	0	--	--	--	--	--	--	--	
134	Acc. Depr. Cable and Wire Facilities	2,466,300	--	--	--	--	--	--	--	
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.	44,328	--	--	--	--	--	--	--	
151	General Support, Direct	0	--	0	0	0	0	0	0	
152	Central Office Eq., Alloc.	180,978	--	--	--	--	--	--	--	
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.	125,350	--	--	--	--	--	--	--	
159	Cable & Wire, Direct	208,488	--	105,023	0	103,465	0	0	103,465	

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

McCook Cooperative Telephone Company  
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)	
176 Oth. Plt. and Equip., Alloc.	0	--	--	--	--	--	--	--	0
177 Oth. Plt. and Equip., Direct	0	--	0	0	0	0	0	0	0
178 Network Operations, Alloc.	49,264	--	--	--	--	--	--	--	0
179 Network Operations, Direct	0	--	0	0	0	0	0	0	0
180 Total Access Expense	237,315	--	237,315	0	0	0	0	0	0
181 Depr., Support Assets	137,782	--	--	--	--	--	--	--	0
182 Depr., COE Switching	481,771	--	--	--	--	--	--	--	0
183 Depr., COE Operator	0	--	--	--	--	--	--	--	0
184 Depr., COE Transmission	205,513	--	--	--	--	--	--	--	0
185 Depr., IOT Equipment	0	--	--	--	--	--	--	--	0
186 Depr., C&W Facilities	223,702	--	--	--	--	--	--	--	0
187 Amort., Tangible Assets	0	--	--	--	--	--	--	--	0
188 Amort., Intangible Assets	0	--	--	--	--	--	--	--	0
189 Other Amortization	0	--	0	0	0	0	0	0	0
190 Direct Assigned Amort.	0	--	0	0	0	0	0	0	0
191 Marketing, Allocable	45,260	--	--	--	--	--	--	--	0
192 Marketing, Direct	0	--	0	0	0	0	0	0	0
193 Operator Service, Alloc.	0	--	--	--	--	--	--	--	0
194 Operator Service, Direct	0	--	0	0	0	0	0	0	0
195 Classified Directory	0	--	0	0	0	0	0	0	0
196 Alphabetical Directory	11,128	--	--	--	--	--	--	--	0
197 Foreign Directory	0	--	--	--	--	--	--	--	0
198 Bus. Ofc., EU Presubscription	7,295	--	--	--	--	--	--	--	0
199 Bus. Ofc., EU MTS & WATS	8,978	--	--	--	--	--	--	--	0
200 Bus. Ofc., EU Access, P/L & all Other	59,012	--	--	--	--	--	--	--	0
201 Bus. Ofc., IXC Special Access	0	--	--	--	--	--	--	--	0
202 Bus. Ofc., IXC Switched Access	0	--	--	--	--	--	--	--	0
203 Bus. Ofc., IXC B & C Services	0	--	--	--	--	--	--	--	0
204 Coin Collect & Admin.	0	--	--	--	--	--	--	--	0
205 Cust. Svc., Direct	0	--	0	0	0	0	0	0	0
206 Cust. Serv., Msg. Process	25,384	--	--	--	--	--	--	--	0
207 Cust. Serv., Other B&C	73,425	--	--	--	--	--	--	--	0
208 Cust. Serv., CABS	26,126	--	--	--	--	--	--	--	0
209 Cust. Serv., EU Common Line	3,865	--	3,865	0	0	0	0	0	0
210 Other Cust. Serv., Alloc.	21,409	--	--	--	--	--	--	--	0
211 Other Cust. Serv., Direct	150	--	150	0	0	0	0	0	0
212 Exec. and Planning, Alloc.	157,715	--	--	--	--	--	--	--	0
213 Exec. and Planning, Direct	0	--	0	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

McCook Cooperative Telephone Company  
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	277,808	--	--	--	--	--	--	--
231	Admin. & General, Direct	48,099	--	7,865	0	40,234	0	0	40,234
232	Non-income Taxes, Allocable	0	--	--	--	--	--	--	--
233	Non-income Taxes, Direct	3,387	--	271	0	3,116	0	0	3,116
234									
235	OTHER INCOME STATEMENT:								
236	State Income Tax Rate	0.00%	--	--	--	--	--	--	--
237	Federal Income Tax Rate	0.00%	--	--	--	--	--	--	--
238	Gross Receipts Tax Rate	3.00%	--	--	--	--	--	--	--
239	Rate of Return	10.00%	--	--	--	--	--	--	--
240	AFUDC	(12,654)	--	--	--	--	--	--	--
241	ITC Amortization	0	--	--	--	--	--	--	--
242	Other Return Adjustments	0	--	0	0	0	0	0	0
243	Contributions	0	--	--	--	--	--	--	--
244	Interest Expense	211,693	--	--	--	--	--	--	--
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	25,279	--	20,492	0	4,787	0	0	4,787
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

McCook Cooperative Telephone Company  
Ending December 31, 2001

	TOTAL COMPANY (B)	Source/ Aliccator (C)	Interstate		Private Line		Intrastate		TOTAL INTRASTATE (I)
			Private Line		Private Line		Private Line		
			InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)	InterLATA (J)	IntraLATA (K)	
271 Working Loops	2,355	--	0	0	0	0	0	0	46
272 Equivalent Interexchange Cct. Miles	14,473	--	0	0	0	0	0	0	0
273 Interexchange Circuit Terminations	567	--	0	0	0	0	0	0	0



**CONFIDENTIAL**

*2*

LAW OFFICES  
**RITER, ROGERS, WATTIER & BROWN, LLP**

Professional & Executive Building  
319 South Coteau Street  
P.O. Box 280  
Pierre, South Dakota 57501-0280  
[www.riterlaw.com](http://www.riterlaw.com)

**RECEIVED**

JUL 11 2003

**SOUTH DAKOTA PUBLIC  
UTILITIES COMMISSION**

**OF COUNSEL:**  
Brian B. Meyer  
Robert D. Hofer

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

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

July 11, 2003

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

Re: Docket Number TC02-068

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

**RECEIVED**

BEFORE THE PUBLIC UTILITIES COMMISSION

JUL 11 2003

OF THE STATE OF SOUTH DAKOTA

**SOUTH DAKOTA PUBLIC  
UTILITIES COMMISSION**

IN THE MATTER OF THE ESTABLISH-  
MENT OF SWITCHED ACCESS REVE-  
NUE REQUIREMENT FOR McCOOK  
COOPERATIVE TELEPHONE COM-  
PANY

Docket No. TC02-068  
MOTION TO DISMISS AND MOTION  
FOR EXTENSION  
OF TIME TO RESPOND TO  
SECOND DISCOVERY REQUEST

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

A. Background

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

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

## B. Argument for Dismissal of Petition to Intervene

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

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

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

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

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

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

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

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

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

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

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

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

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

### C. Argument for Extension of Time

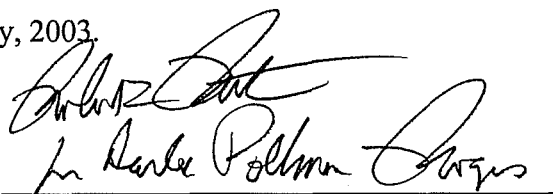
Prior to the hearings on June 30, 2003, and July 2, 2003, that culminated in the Commission revoking S&S's Certificate of Authority, S&S served Second Discovery Requests upon Company. The Discovery Requests are dated June 12, 2003, and under the rules of civil procedure, responses are due within thirty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

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

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

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

Dated this eleventh day of July, 2003.

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

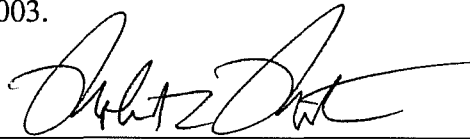
Darla Pollman Rogers  
Robert C. Riter  
Riter, Rogers, Wattier & Brown  
P. O. Box 280  
Pierre, South Dakota 57501  
Telephone (605) 224-7889  
Attorney for Company

**CERTIFICATE OF SERVICE**

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

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

Dated this eleventh day of July, 2003.



---

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



**BARKER WILSON REYNOLDS & BURKE**  
**LAWYERS**

ANNETH E. BARKER'  
MICHAEL A. WILSON'  
MICHAEL P. REYNOLDS''  
HN W. BURKE'''  
FFERY D. COLLINS

www.bwrbl.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**

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

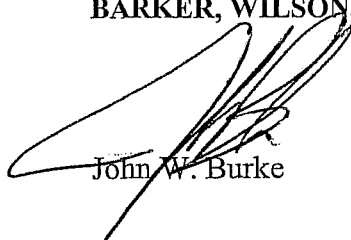
By copy of this letter, copies of the same are being served upon counsel for the opposing Petitioner via facsimile and first class mail.

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**

TC02-068

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

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

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

**ARGUMENT AND AUTHORITIES**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Given the preceding, S&S Communications would submit that it has been Petitioner, and not S&S Communications, that “has not promoted a timely hearing and disposition of this case by the Commission.” Petitioner’s Motion to Dismiss at 4.<sup>1</sup>

**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

---

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

intervenor status.

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

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

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

continue to participate and assist the Commission.<sup>2</sup>

## **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.

---

<sup>2</sup> 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 22<sup>nd</sup> day of July, 2003.

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

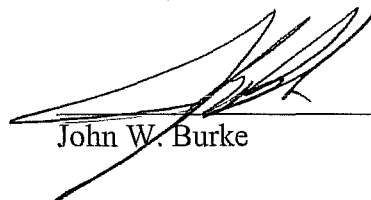
Bx   
\_\_\_\_\_

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 22<sup>nd</sup> 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

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

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

**REPLY TO: BELLE FOURCHE OFFICE**

November 15, 2002

**VIA FACSIMILE AND FIRST CLASS MAIL**

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

**Re: S&S Communications/RLECs**

Dear Ms. Rogers:

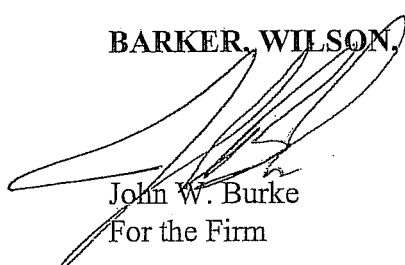
As you know, during the first week of September 2002, I served numerous Requests for Access to Confidential Information. Over the next two months, I heard very little from you in this regard until recently, when you stated in an e-mail that your clients might be willing to disclose this information if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

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

Best regards.

Sincerely,

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

  
John W. Burke  
For the Firm

JWB/bb

cc: S&S Communications

Attachment  
A

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

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

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

www.courtroomcounselors.com

KENNETH E. BARKER\*

MICHAEL A. WILSON†

MICHAEL P. REYNOLDS\*\*

JOHN W. BURKE\*\*\*

JEFFERY D. COLLINS

**REPLY TO: BELLE FOURCHE OFFICE**

December 13, 2002

**VIA FACSIMILE AND FIRST CLASS MAIL**

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

**Re: S&S Communications/RLECs**

Dear Darla:

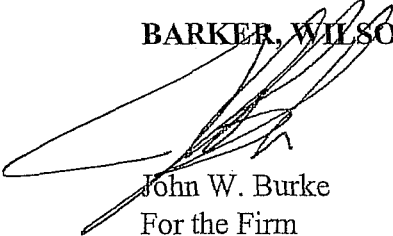
Enclosed please find a copy of the proposed Protective Agreement you faxed to me earlier this week with various modifications. I would sincerely appreciate it if you would review these modifications and let me know on Monday whether they are acceptable to you.

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

Best regards.

Sincerely,

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

  
John W. Burke  
For the Firm

JWB/bb  
Enclosure

Attachment  
B

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

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**

December 31, 2002

**VIA FACSIMILE AND FIRST CLASS MAIL**

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

**Re: Protective Agreement**

Dear Darla:

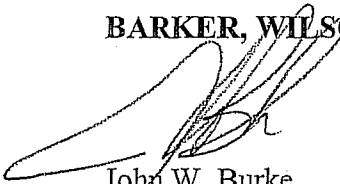
I am in receipt of your facsimile dated December 18, 2002, as well as the accompanying revised draft of the Protective Agreement. After reviewing the Protective Agreement, and given the number of changes that have been made, I took the liberty of revising the Protective Agreement. I am enclosing a draft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

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

Best regards.

Sincerely,

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

  
John W. Burke  
For the Firm

JWB/bb  
Enclosure

Attachment  
C

**BARKER WILSON REYNOLDS & BURKE**  
**LAWYERS**

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**

January 17, 2003

**VIA FACSIMILE AND FIRST CLASS MAIL**

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

**Re: S&S Communications v. RLEC's**

Dear Darla:

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

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

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

Best regards.

Sincerely,

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

  
John W. Burke  
For the Firm

JWB/bb

Attachment  
D

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

<b>IN THE MATTER OF THE ESTABLISHMENT</b>	)	<b>NOTICE OF INTENT TO</b>
<b>OF SWITCHED ACCESS REVENUE</b>	)	<b>CONSIDER MOTION AS ONE</b>
<b>REQUIREMENT FOR MCCOOK</b>	)	<b>FOR SUMMARY</b>
<b>COOPERATIVE TELEPHONE COMPANY</b>	)	<b>JUDGMENT; ORDER FOR</b>
	)	<b>AND NOTICE OF HEARING;</b>
	)	<b>ORDER EXTENDING TIME</b>
		<b>FOR RESPONSE</b>
		<b>TC02-068</b>

On June 19, 2002, McCook Cooperative Telephone Company (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.

<b>CERTIFICATE OF SERVICE</b>	
The undersigned hereby certifies that this document has been served today upon all parties of record in this docket, as listed on the docket service list, by facsimile or by first class mail, in properly addressed envelopes, with charges prepaid thereon.	
By:	<u>Melaine Kolbe</u>
Date:	<u>8/8/03</u>
(OFFICIAL SEAL)	

BY ORDER OF THE COMMISSION:

Robert K. Sahr  
ROBERT K. SAHR, Chairman

Gary Hanson  
GARY HANSON, Commissioner

**BARKER WILSON REYNOLDS & BURKE**  
**LAWYERS**

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

www.bwrbr.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**

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**

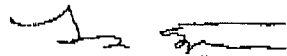
Les S. Sumption, being first duly sworn upon his oath, deposes and states as follows:

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.

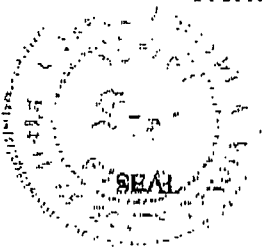
6. That S&S Communications is presently in negotiations to sell its business and/or assets.
7. That S&S Communications' pecuniary interests will be directly and immediately affected by the Commission's decision on this matter for the following reasons:
  - (A) Subsequent to the sale, S&S Communications, 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.

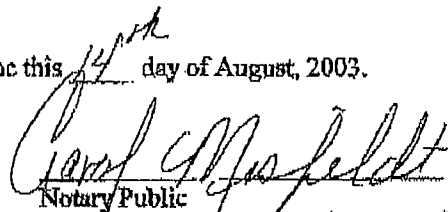
Further your affiant sayeth not.

Dated this 14 day of August, 2003.

  
\_\_\_\_\_  
Les S. Sumption

Subscribed and sworn to before me this 14<sup>th</sup> day of August, 2003.



  
\_\_\_\_\_  
Notary Public  
My Commission Expires: 1-25-2006

**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 on-going telecommunications business, which is not only a stretch of the imagination but also not even affirmatively stated and supported by Mr. Sumption's Affidavit, the new buyer would have to establish its own interest in the Companies' switched access rates. Mr. Sumption cannot raise concerns of a phantom buyer and expect such vicarious allegations to sustain the level of specificity required by SDCL 15-6-56(e) to oppose a summary judgment motion. Such hearsay would not be admissible in a factual hearing. If, on the other hand, S&S does sell assets, such as a switch or other personal property, the outcome of these dockets would have no effect whatsoever on such a sale.

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

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

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

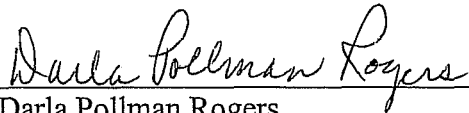


whether S&S currently has sufficient interest in the cost study dockets to maintain its status as an intervenor party as a matter of law. Companies have established in prior proceedings before this Commission:

- (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

RECEIVED

SEP 02 2003

SOUTH DAKOTA PUBLIC  
UTILITIES COMMISSION

Ms. Heather Forney  
Utility Analyst  
Public Utilities Commission  
State of South Dakota  
500 East Capitol Avenue  
Pierre, SD 57501

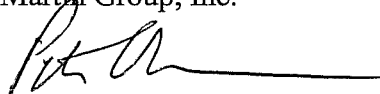
Ref: SD 5178 - 1.7  
2001 Cost Study

Dear Heather:

Pursuant to the PUC staff's recommendation, we have removed the Global Crossing uncollectibles from the McCook Cooperative Telephone Company 2001 Intrastate Cost Study filed under Docket Number TC02-068.

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  
General Manager - TCE

DLS/bkk  
Attachments: 6 copies  
cc: Bryan Roth, Manager (w/ encl.)

**2001 Intrastate Cost Study  
for  
McCook Cooperative  
Telephone Company  
Salem, South Dakota**

**RECEIVED**

SEP 02 2003

**SOUTH DAKOTA PUBLIC  
UTILITIES COMMISSION**

Prepared by:



**1515 N. Sanborn Blvd.  
Mitchell, SD 57301-1021  
(605) 996-9646**

McCook Cooperative Telephone Company

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

Intrastate Toll Revenue Requirement Summary		Part 36 Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)			
INTRALATA:											
15	Net Investment	\$2,079,838	J13	\$682,975	\$404,102	\$0	\$924,085	\$0	\$68,676	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	\$207,984		\$68,298	\$40,410	\$0	\$92,409	\$0	\$6,868	O.K.	
19	Return Adjustments	(4,030)	J18-20	(1,227)	(1,043)	0	(1,637)	0	(123)	O.K.	
20											
21	Net Return on Rate Base	\$203,954		\$67,071	\$39,368	\$0	\$90,771	\$0	\$6,744	O.K.	
22	Income Taxes	0	J31-32	0	0	0	0	0	0	O.K.	
23	Expenses and Other Taxes	908,175	J33-35, 40	150,757	212,792	3,452	432,920	91,797	16,458	O.K.	
24											
25	Total IntraLATA Rev. Req.	\$1,112,129		\$217,828	\$252,159	\$3,452	\$523,691	\$91,797	\$23,202	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.	\$1,112,129		\$217,828	\$252,159	\$3,452	\$523,691	\$91,797	\$23,202		
	ACCESS ELEMENT MINUTES OF USE			6,148,556	6,148,556		6,148,556				
	ACCESS RATE PER MINUTE	\$0.161612		\$0.035427	\$0.041011		\$0.085173				

McCook Cooperative Telephone Company

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	3.00%	---	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	
16										
17										
18 Net Investment	\$6,615,014	C68	\$4,535,176	\$0	\$2,013,886	\$0	\$65,952	\$2,079,838	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	\$661,501		\$453,518	\$0	\$201,389	\$0	\$6,595	\$207,984	O.K.	
22										
23 AFUDC	(12,654)	H43	-8623.92317297	0	-3913.51562526	0	-116.56120177	(4,030)	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	\$648,847		\$444,894	\$0	\$197,475	\$0	\$6,479	\$203,954	O.K.	
28										
29 Contributions	21,753	H52	12,896	0	8,727	0	130	8,857	O.K.	
30 Interest Expense	211,693	H44	145,002	0	64,601	0	2,090	66,691	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	\$415,401		\$286,996	\$0	\$124,147	\$0	\$4,258	\$128,405	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	2,674,069	I196	1,799,258	0	859,005	0	15,806	874,811	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	\$3,322,916		\$2,244,151	\$0	\$1,056,480	\$0	\$22,285	\$1,078,765	O.K.	
45 Gross Receipts Taxes	102,771	Formula	69,407	0	32,675	0	689	33,364	O.K.	
46 Other Revenue Taxes	0	V251	0	0	0	0	0	0	O.K.	
47										
TOTAL REVENUE REQUIREMENT	\$3,425,687		\$2,313,558	\$0	\$1,089,155	\$0	\$22,974	\$1,112,129	O.K.	

McCook Cooperative Telephone Company

Intrastate

***** FCC PART 36 ***** Investment Summary	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
				(E)	(F)	(G)	(H)		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 Land and Support Investment	\$1,941,362	D33	\$1,323,468	\$0	\$600,006	\$0	\$17,888	\$617,894	O.K.
14									
15 COE Operator Equipment	\$0	D43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 COE Switching Equipment	3,118,692	D68	1,977,346	0	1,141,346	0	0	1,141,346	O.K.
17 COE Transmission Equipment	2,596,249	D85	1,773,913	0	798,492	0	23,844	822,336	O.K.
18									
19 Total COE	\$5,714,941		\$3,751,259	\$0	\$1,939,838	\$0	\$23,844	\$1,963,682	O.K.
20 Info. Orig./Term. Equipment	0	D94	0	0	0	0	0	0	O.K.
21 Cable and Wire Facilities	4,477,782	D137	3,197,341	0	1,210,368	0	70,073	1,280,441	O.K.
22									
23 Total COE, IOT, C&WF	\$10,192,723		\$6,948,600	\$0	\$3,150,206	\$0	\$93,917	\$3,244,123	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	\$3,633	D209	\$0	\$0	\$3,633	\$0	\$0	\$3,633	O.K.
30									
31									
32 Total Tele. Plt. In Service	\$12,137,718		\$8,272,068	\$0	\$3,753,845	\$0	\$111,806	\$3,865,650	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	546,286	D218-219	372,304	0	168,950	0	5,032	173,982	O.K.
37 Tel. Plt. Adjustment	0	D220-221	0	0	0	0	0	0	O.K.
38									
39 Total Other Tel. Plt.	\$546,286		\$372,304	\$0	\$168,950	\$0	\$5,032	\$173,982	O.K.
40									
41									
42 TOTAL TELEPHONE PLANT	\$12,684,004		\$8,644,371	\$0	\$3,922,795	\$0	\$116,838	\$4,039,633	O.K.

McCook Cooperative Telephone Company

		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	(6,302,022)	E34	(4,272,953)	0	(1,975,248)	0	(53,820)	(2,029,069)	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	\$6,381,982		\$4,371,418	\$0	\$1,947,547	\$0	\$63,017	\$2,010,564	O.K.
62										
63	Materials and Supplies	159,274	H31	113,729	0	43,053	0	2,493	45,545	O.K.
64	Rural Tel. Bank Stock	0	H35	0	0	0	0	0	0	O.K.
65	Cash Working Capital	73,758	Formula	50,029	0	23,287	0	443	23,729	O.K.
66	Equal Access Investment	0	—	0	0	0	0	0	0	O.K.
67										
68	TOTAL NET INVESTMENT	\$6,615,014		\$4,535,176	\$0	\$2,013,886	\$0	\$65,952	\$2,079,838	O.K.
69										



McCook Cooperative Telephone Company

Intrastate

***** FCC PART 36 ***** Plant Investment Detail (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Message Telephone Service		Private Line		TOTAL INTRASTATE (I)	
				InterLATA (E)	intraLATA (F)	InterLATA (G)	IntraLATA (H)		
13 LAND AND SUPPORT ASSETS:									
14									
15 Land, Allocable	\$0	H33	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Land, Direct	0	V22	0	0	0	0	0	0	O.K.
17									
18 Total Land	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19									
20 Motor Vehicles	\$0	H33	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
21 Aircraft	0	H33	0	0	0	0	0	0	O.K.
22 Special Purpose Vehicles	0	H33	0	0	0	0	0	0	O.K.
23 Garage Work Equipment	0	H33	0	0	0	0	0	0	O.K.
24 Other Work Equipment	1,941,362	H33	1,323,468	0	600,006	0	17,888	617,894	O.K.
25 Buildings, Allocable	0	H33	0	0	0	0	0	0	O.K.
26 Buildings, Direct	0	V29	0	0	0	0	0	0	O.K.
27 Furniture	0	H33	0	0	0	0	0	0	O.K.
28 Office Equipment	0	H33	0	0	0	0	0	0	O.K.
29 General Purpose Computers	0	H33	0	0	0	0	0	0	O.K.
30									
31 Total Support Assets	\$1,941,362		\$1,323,468	\$0	\$600,006	\$0	\$17,888	\$617,894	O.K.
32									
33 Tot. Land and Support Assets	\$1,941,362		\$1,323,468	\$0	\$600,006	\$0	\$17,888	\$617,894	O.K.
34	=====		=====	=====	=====	=====	=====	=====	
35									
36 CENTRAL OFFICE EQUIPMENT:									
37									
38 CAT 1 Oper. Sys., TSPS	\$0	G22	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
39 CAT 1 Oper. Sys., Other TSPS	0	G21	0	0	0	0	0	0	O.K.
40 CAT 1 Oper. Sys., Aux. Pos.	0	G23	0	0	0	0	0	0	O.K.
41 CAT 1 Oper. Sys., Other	0	V36	0	0	0	0	0	0	O.K.
42									
43 Total CAT 1	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
44	=====		=====	=====	=====	=====	=====	=====	
45									
46 CAT 2 Tandem Sw. Allocable	\$706,805	G26	\$360,378	\$0	\$346,427	\$0	\$0	\$346,427	O.K.
47 CAT 2 Tandem Sw. Direct	0	V38	0	0	0	0	0	0	O.K.
48									
49 Total CAT 2	\$706,805		\$360,378	\$0	\$346,427	\$0	\$0	\$346,427	O.K.

McCook Cooperative Telephone Company

Intrastate

***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
63 CAT 3 Local Sw. Allocable	\$2,411,887	G15	\$1,616,968	\$0	\$794,919	\$0	\$0	\$794,919	O.K.
64 CAT 3 Local Sw. Direct	0	V40	0	0	0	0	0	0	O.K.
65									
66 Total CAT 3	\$2,411,887		\$1,616,968	\$0	\$794,919	\$0	\$0	\$794,919	O.K.
67									O.K.
68 Total COE Sw. CAT 2&3	\$3,118,692		\$1,977,346	\$0	\$1,141,346	\$0	\$0	\$1,141,346	O.K.
69									
70									
71 COE TRANSMISSION:									
72									
73 CAT 4.12 Exchange Trunk	\$273,848	123	\$273,848	\$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	1,068,190	G13	801,143	0	267,048	0	0	267,048	O.K.
76 CAT 4.13 PL, WATS, Local	38,049	F18	16,441	0	0	0	21,608	21,608	O.K.
77 CAT 4.13 Direct	0	V45	0	0	0	0	0	0	O.K.
78 CAT 4.23 Message	1,213,061	G18	681,617	0	531,444	0	0	531,444	O.K.
79 CAT 4.23 PL, WATS	0	F24	0	0	0	0	0	0	O.K.
80 CAT 4.23 Direct	3,101	V48	865	0	0	0	2,236	2,236	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	\$2,596,249		\$1,773,913	\$0	\$798,492	\$0	\$23,844	\$822,336	O.K.
86									
87									
88 INFORMATION ORIGATION/TERMINATION:									
89									
90 CAT 1 Other IOT Equipment	\$0	G13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
91 CAT 1 Coinless Pay Phones	0	G18	0	0	0	0	0	0	O.K.
92 CAT 2 CP Equipment	0	V70	0	0	0	0	0	0	O.K.
93									
94 Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
95									
96									

McCook Cooperative Telephone Company

Intrastate

***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
111 CABLE AND WIRE FACILITIES:									
112									
113 CAT 1.1 IntraLATA PL/WATS	119,673	F31	\$51,711	\$0	\$0	\$0	\$67,962	\$67,962	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	3,359,707	G13	2,519,780	0	839,927	0	0	839,927	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	\$3,479,380		\$2,571,491	\$0	\$839,927	\$0	\$67,962	\$907,889	O.K.
119									
120 CAT 2 C&WF	\$205,538	G28	\$205,538	\$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	\$205,538		\$205,538	\$0	\$0	\$0	\$0	\$0	O.K.
124									
125 CAT 3 Joint Message	790,753	G17	420,312	0	370,441	0	0	\$370,441	O.K.
126 CAT 3 PL/WATS etc.	0	F36	0	0	0	0	0	0	O.K.
127 CAT 3 Direct	2,111	V79	0	0	0	0	2,111	2,111	O.K.
128									
129 Total CAT 3 C&WF	\$792,864		\$420,312	\$0	\$370,441	\$0	\$2,111	\$372,552	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	\$4,477,782		\$3,197,341	\$0	\$1,210,368	\$0	\$70,073	\$1,280,441	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.

McCook Cooperative Telephone Company

***** 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)		
160										
161 COE Operator	\$0	H16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162 COE Tandem Switch	0	H17	0	0	0	0	0	0	0	O.K.
163 COE Local Switch	0	H18	0	0	0	0	0	0	0	O.K.
164 COE Transmission	0	H20	0	0	0	0	0	0	0	O.K.
165 COE Direct	0	V89	0	0	0	0	0	0	0	O.K.
166										
167 Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
168										
169 IOT Leases	\$0	V90	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170										
171 C&WF Leases	\$0	V91	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172										
173 TOTAL CAPITAL LEASES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
174	=====		=====	=====	=====	=====	=====	=====	=====	
175										
176 LEASEHOLD IMPROVEMENTS:										
177										
178 Land and Support Assets	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
179 COE Switching	0	H18	0	0	0	0	0	0	0	O.K.
180 COE Operator	0	H16	0	0	0	0	0	0	0	O.K.
181 COE Transmission	0	H20	0	0	0	0	0	0	0	O.K.
182 IOT	0	V96	0	0	0	0	0	0	0	O.K.
183 C&WF	0	V97	0	0	0	0	0	0	0	O.K.
184 Other	0	V98	0	0	0	0	0	0	0	O.K.
185										
186 TOTAL LEASEHOLD IMPROVEMENTS	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
187	=====		=====	=====	=====	=====	=====	=====	=====	
188										
189 TPIS, EXCL. ACCT. No. 2690	\$12,134,085		\$8,272,068	\$0	\$3,750,212	\$0	\$111,806	\$3,862,017		O.K.

McCook Cooperative Telephone Company

Intrastate

***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
204 INTANGIBLE ASSETS:									
205									
206 Allocable Acct. No. 2690	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
207 Direct Acct. No. 2690	3,633	V100	0	0	3,633	0	0	3,633	O.K.
208									
209 Total Intangible Assets	\$3,633		\$0	\$0	\$3,633	\$0	\$0	\$3,633	O.K.
210									
211									
212 OTHER TELEPHONE PLANT:									
213									
214 Held for Fut. Use - Alloc.	\$0	---	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
215 Held for Fut. Use - Direct	0	---	0	0	0	0	0	0	O.K.
216 TPUC, Short-term - Alloc.	0	H35	0	0	0	0	0	0	O.K.
217 TPUC, Short-term - Direct	0	V124	0	0	0	0	0	0	O.K.
218 TPUC, Long-term - Alloc.	546,286	H35	372,304	0	168,950	0	5,032	173,982	O.K.
219 TPUC, Long-term - Direct	0	V126	0	0	0	0	0	0	O.K.
220 Tele. Plt. Adjust. - Alloc.	0	H35	0	0	0	0	0	0	O.K.
221 Tele. Plt. Adjust. - Direct	0	V104	0	0	0	0	0	0	O.K.
222									
223 Total Other Telephone Plant	\$546,286		\$372,304	\$0	\$168,950	\$0	\$5,032	\$173,982	O.K.

McCook Cooperative Telephone Company

Intrastate

***** FCC PART 36 ***** Reserves and Deferrals	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service				Private Line		TOTAL INTRASTATE	
				Message Telephone Service		Private Line		Private Line			
				InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)			
13 ACCUM. DEPRECIATION, TPIS:											
14											
15 Support Assets	\$964,777	H13	\$657,709	\$0	\$298,178	\$0	\$8,890	\$307,068	O.K.		
16 COE Switching	2,187,095	H19	1,386,685	0	800,410	0	0	800,410	O.K.		
17 COE Operator	0	H16	0	0	0	0	0	0	O.K.		
18 COE Transmission	675,374	H20	461,456	0	207,715	0	6,203	213,918	O.K.		
19 IOT Equipment	0	H25	0	0	0	0	0	0	O.K.		
20 Cable and Wire Facilities	2,474,776	H31	1,767,103	0	668,945	0	38,728	707,673	O.K.		
21 Other Plant	0	V135	0	0	0	0	0	0	O.K.		
22											
23 Total Accum. Depr., TPIS	\$6,302,022		\$4,272,953	\$0	\$1,975,248	\$0	\$53,820	\$2,029,069	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.	\$6,302,022		\$4,272,953	\$0	\$1,975,248	\$0	\$53,820	\$2,029,069	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	V135	0	0	0	0	0	0	O.K.		
46											
47 Total Accum. Def. Inc. Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.		

McCook Cooperative Telephone Company

***** FCC PART 36 ***** Functional Distribution of Selected Investments	Private Line								Other
	TOTAL COMPANY	Joint Use Message	Interstate		Intrastate		Extended Area Service		
			InterLATA	IntraLATA	InterLATA	IntraLATA			
			(D)	(E)	(F)	(G)			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 TRANS. CCT EQUIPMENT:									
14									
15 Working Loops	2,355	2,274	0	0	0	46	0	35	O.K.
16 Avg. Cost per Loop	469.74	469.74	469.74	469.74	469.74	469.74	469.74	469.74	
17									
18 CAT 4.13 Exch Ln. Invest.	\$1,106,239	\$1,068,190	\$0	\$0	\$0	\$21,608	\$0	\$16,441	
19									
20									
21 Circuit Terminations	567	567	0	0	0	0	0	0	O.K.
22 Avg. Cost per Termination	2,139.44	2,139.44	2,139.44	2,139.44	2,139.44	2,139.44	2,139.44	2,139.44	
23									
24 CAT 4.23 Other IX	\$1,213,061	\$1,213,061	\$0	\$0	\$0	\$0	\$0	\$0	
25									
26									
27 C&WF INVESTMENT:									
28									
29 Working Loops	2,355	2,274	0	0	0	46	0	35	
30 Loops Factor	1.000000	0.965605	0.000000	0.000000	0.000000	0.019533	0.000000	0.014862	
31 CAT 1 Exchange C&WF	\$3,479,380	\$3,359,707	\$0	\$0	\$0	\$67,962	\$0	\$51,711	O.K.
32									
33									
34 Equivalent IX Circuit Miles	14,473	14,473	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	\$790,753	\$790,753	\$0	\$0	\$0	\$0	\$0	\$0	

McCook Cooperative Telephone Company

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	0.670416	0.000000	0.329584	0.000000	0.000000	0.329584	O.K.		
16											
17 Conversation Minute-Miles	1.000000	CMM	0.531534	0.000000	0.468466	0.000000	0.000000	0.468466	O.K.		
18 Conversation Minutes	1.000000	CM	0.561898	0.000000	0.438102	0.000000	0.000000	0.438102	O.K.		
19 Subscriber Minutes (SLU)	1.000000	SLU	0.829083	0.000000	0.170917	0.000000	0.000000	0.170917	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	0.509869	0.000000	0.490131	0.000000	0.000000	0.490131	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	1.000000	CB	0.793907	0.000000	0.182710	0.000000	0.023382	0.206093	O.K.		
36 EU Presubscription Factor	1.000000	EPRE	0.193694	0.000000	0.806306	0.000000	0.000000	0.806306	O.K.		
37 EU MTS & WATS Factor	1.000000	EMTS	0.461350	0.000000	0.538650	0.000000	0.000000	0.538650	O.K.		
38 EU Access, P/L and All Other Factor	1.000000	EPLO	0.985528	0.000000	0.000000	0.000000	0.014472	0.014472	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	0.189405	0.000000	0.810595	0.000000	0.000000	0.810595	O.K.		
44 Relative Users Percent	1.000000	RUP	0.596255	0.000000	0.398899	0.000000	0.004846	0.403745	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.		



McCook Cooperative Telephone Company

Intrastate

***** FCC PART 36 ***** Internal Allocation Factors	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 Support Assets	1.000000	D31	0.681722	0.000000	0.309064	0.000000	0.009214	0.318278	O.K.
14 Land and Support Assets	1.000000	D33	0.681722	0.000000	0.309064	0.000000	0.009214	0.318278	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	0.509869	0.000000	0.490131	0.000000	0.000000	0.490131	O.K.
18 COE Local Switching	1.000000	D66	0.670416	0.000000	0.329584	0.000000	0.000000	0.329584	O.K.
19 COE Total Switching	1.000000	D68	0.634030	0.000000	0.365970	0.000000	0.000000	0.365970	O.K.
20 COE Transmission	1.000000	D85	0.683260	0.000000	0.307556	0.000000	0.009184	0.316740	O.K.
21 Total COE	1.000000	C19	0.656395	0.000000	0.339433	0.000000	0.004172	0.343605	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	0.739066	0.000000	0.241401	0.000000	0.019533	0.260934	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	0.530119	0.000000	0.467219	0.000000	0.002662	0.469881	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	0.714046	0.000000	0.270305	0.000000	0.015649	0.285954	O.K.
32									
33 Total Equipment	1.000000	C23	0.681722	0.000000	0.309064	0.000000	0.009214	0.318278	O.K.
34									
35 TPIS	1.000000	C32	0.681518	0.000000	0.309271	0.000000	0.009211	0.318482	O.K.
36 TPIS, excl. Acct. No. 2690	1.000000	D189	0.681722	0.000000	0.309064	0.000000	0.009214	0.318278	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	1.000000	C29	0.000000	0.000000	1.000000	0.000000	0.000000	1.000000	O.K.
42									
43 Long-term PUC	1.000000	C36	0.681518	0.000000	0.309271	0.000000	0.009211	0.318482	O.K.
44 Net Telephone Plant	1.000000	C61	0.684962	0.000000	0.305163	0.000000	0.009874	0.315038	O.K.
45 Total Net Investment	1.000000	C68	0.685588	0.000000	0.304442	0.000000	0.009970	0.314412	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	0.633327	0.000000	0.360742	0.000000	0.005930	0.366673	O.K.
49									
50 Total "BIG THREE" Expenses	1.000000	I170	0.632202	0.000000	0.361234	0.000000	0.006564	0.367798	O.K.
51									
52 Corporate Operations Expense	1.000000	I185	0.592837	0.000000	0.401187	0.000000	0.005976	0.407163	O.K.

McCook Cooperative Telephone Company

***** 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)		
13 PLANT SPEC. OPER. EXPENSE:										
14										
15 Network Support, Alloc.	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Network Support, Direct	0	V149	0	0	0	0	0	0	0	O.K.
17										
18 Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19										
20 General Support, Alloc.	\$44,407	H14	\$30,273	\$0	\$13,725	\$0	\$409	\$14,134	\$14,134	O.K.
21 General Support, Direct	0	V151	0	0	0	0	0	0	0	O.K.
22										
23 Total General Support Exp.	\$44,407		\$30,273	\$0	\$13,725	\$0	\$409	\$14,134	\$14,134	O.K.
24										
25 Central Office Eq., Alloc.	\$181,111	H21	\$118,880	\$0	\$61,475	\$0	\$756	\$62,231	\$62,231	O.K.
26 Central Office Eq., Direct	0	V153	0	0	0	0	0	0	0	O.K.
27										
28 Total COE Exp.	\$181,111		\$118,880	\$0	\$61,475	\$0	\$756	\$62,231	\$62,231	O.K.
29										
30 Cust. Premises Equip.	\$0	H24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31 Coinless Pay Phone	0	G18	0	0	0	0	0	0	0	O.K.
32 Other IOT	0	H23	0	0	0	0	0	0	0	O.K.
33 IOT Direct	0	V157	0	0	0	0	0	0	0	O.K.
34										
35 Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
36										
37 Cable & Wire, Alloc.	\$125,410	H31	\$89,548	\$0	\$33,899	\$0	\$1,963	\$35,862	\$35,862	O.K.
38 Cable & Wire, Direct	208,488	V159	105,023	0	103,465	0	0	103,465	103,465	O.K.
39										
40 Total C&WF Exp.	\$333,898		\$194,571	\$0	\$137,364	\$0	\$1,963	\$139,327	\$139,327	O.K.
41										
42 TOTAL PLT. SPEC. OPER. EXP.	\$559,416		\$343,725	\$0	\$212,564	\$0	\$3,127	\$215,691	\$215,691	O.K.
43										
44 TOTAL PLT. SPEC., ex SUPPORT	\$515,009		\$313,452	\$0	\$198,839	\$0	\$2,718	\$201,557	\$201,557	O.K.

McCook Cooperative Telephone Company

***** FCC PART 36 ***** Operating Expenses and Taxes	Intrastate								TOTAL INTRASTATE (I)	O.K.
	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Message Telephone Service		Private Line		TOTAL INTRASTATE (I)		
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)			
(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.	\$49,277	H33	\$33,593	\$0	\$15,230	\$0	\$454	\$15,684	\$15,684	O.K.
66 Network Operations, Direct	0	V179	0	0	0	0	0	0	0	O.K.
67										
68 Total Network Oper. Exp.	\$49,277		\$33,593	\$0	\$15,230	\$0	\$454	\$15,684	\$15,684	O.K.
69										
70 Total Access Expenses	\$237,315	V180	\$237,315	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
71										
72 Depr., Support Assets	\$136,170	H13	\$92,830	\$0	\$42,085	\$0	\$1,255	\$43,340	\$43,340	O.K.
73 Depr., COE Switching	475,179	H19	301,278	0	173,901	0	0	173,901	173,901	O.K.
74 Depr., COE Operator	0	H16	0	0	0	0	0	0	0	O.K.
75 Depr., COE Transmission	245,138	H20	167,493	0	75,394	0	2,251	77,645	77,645	O.K.
76 Depr., IOT Equipment	0	H25	0	0	0	0	0	0	0	O.K.
77 Depr., C&W Facilities	231,109	H31	165,022	0	62,470	0	3,617	66,087	66,087	O.K.
78 Depr., PHFU	0	H38	0	0	0	0	0	0	0	O.K.
79										
80 Total Depreciation Expense	\$1,087,596		\$726,623	\$0	\$353,850	\$0	\$7,123	\$360,973	\$360,973	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.	\$1,087,596		\$726,623	\$0	\$353,850	\$0	\$7,123	\$360,973	\$360,973	O.K.
90										
91 TOTAL NON-SPEC. OPER. EXP.	\$1,374,188		\$997,532	\$0	\$369,080	\$0	\$7,577	\$376,656	\$376,656	O.K.

McCook Cooperative Telephone Company

Intrastate

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
				(A)	(B)	(C)	(D)		
105 CUSTOMER OPERATIONS EXPENSE:									
106									
107 Marketing, Allocable	\$44,514	G35	\$35,340	\$0	\$8,133	\$0	\$1,041	\$9,174	O.K.
108 Marketing, Direct	0	V192	0	0	0	0	0	0	O.K.
109									
110 Total Marketing Expense	\$44,514		\$35,340	\$0	\$8,133	\$0	\$1,041	\$9,174	O.K.
111									
112 Operator Service, Alloc.	\$0	G24	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
113 Operator Service, Direct	0	V194	0	0	0	0	0	0	O.K.
114									
115 Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
116									
117 Classified Directory	\$0	V195	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
118 Alphabetical Directory	11,128	G19	9,226	0	1,902	0	0	1,902	O.K.
119 Foreign Directory	0	G46	0	0	0	0	0	0	O.K.
120									
121 Total Directory	\$11,128		\$9,226	\$0	\$1,902	\$0	\$0	\$1,902	O.K.
122									
123 Bus. Ofc., EU Presubscription	\$7,295	G36	\$1,413	\$0	\$5,882	\$0	\$0	\$5,882	O.K.
124 Bus. Ofc., EU MTS & WATS	8,978	G37	4,142	0	4,836	0	0	4,836	O.K.
125 Bus. Ofc., EU Access, P/L & all Other	59,012	G38	58,158	0	0	0	854	854	O.K.
126 Bus. Ofc., IXC Special Access	0	G39	0	0	0	0	0	0	O.K.
127 Bus. Ofc., IXC Switched Access	0	G40	0	0	0	0	0	0	O.K.
128 Bus. Ofc., IXC B & C Services	0	G41	0	0	0	0	0	0	O.K.
129 Coin Collect & Admin.	0	G42	0	0	0	0	0	0	O.K.
130									
131 Total Business Office	\$75,285		\$63,713	\$0	\$10,718	\$0	\$854	\$11,572	O.K.
132									
133 Cust. Svc., Direct	\$0	V205	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
134 Cust. Serv., Msg. Process	25,336	G43	4,799	0	20,537	0	0	20,537	O.K.
135 Cust. Serv., Other B&C	73,290	G44	43,700	0	29,235	0	355	29,590	O.K.
136 Cust. Serv., CABS	26,126	G45	13,063	0	13,063	0	0	13,063	O.K.
137 Cust. Serv., EU Common Line	3,858	V209	3,858	0	0	0	0	0	O.K.
138									
139 Total Customer Service	\$128,610		\$65,419	\$0	\$62,836	\$0	\$355	\$63,191	O.K.
140									
141 Total Bus. Ofc., Cust. Serv.	\$203,895		\$129,132	\$0	\$73,554	\$0	\$1,209	\$74,763	O.K.
142									

McCook Cooperative Telephone Company

Intrastate

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
156 Other Cust. Serv., Alloc.	\$21,409	H48	\$13,559	\$0	\$7,723	\$0	\$127	\$7,850	O.K.
157 Other Cust. Serv., Direct	150	V211	150	0	0	0	0	0	O.K.
158									
159 Total Other Cust. Serv.	\$21,559		\$13,709	\$0	\$7,723	\$0	\$127	\$7,850	O.K.
160									
161 TOTAL CUSTOMER OPER. EXP.	\$281,096		\$187,407	\$0	\$91,312	\$0	\$2,377	\$93,689	O.K.
162									
163									
164 "BIG-THREE" EXPENSES:									
165									
166 Total Plt. Spec., ex Support	\$515,009	44	\$313,452	\$0	\$198,839	\$0	\$2,718	\$201,557	O.K.
167 Total Network Oper. Exp.	49,277	68	33,593	0	15,230	0	454	15,684	O.K.
168 Total Customer Operations	281,096	161	187,407	0	91,312	0	2,377	93,689	O.K.
169									
170 TOTAL "BIG THREE" EXPENSES	\$845,382		\$534,452	\$0	\$305,381	\$0	\$5,549	\$310,930	O.K.
171									
172									
173 CORPORATE OPERATIONS EXPENSE:									
174									
175 Exec. and Planning, Alloc.	\$155,190	H50	\$98,111	\$0	\$56,060	\$0	\$1,019	\$57,079	O.K.
176 Exec. and Planning, Direct	0	V213	0	0	0	0	0	0	O.K.
177									
178 Total Exec. and Planning	\$155,190		\$98,111	\$0	\$56,060	\$0	\$1,019	\$57,079	O.K.
179									
180 Admin. & General, Allocable	\$259,959	H50	\$164,347	\$0	\$93,906	\$0	\$1,706	\$95,612	O.K.
181 Admin. & General, Direct	40,833	V231	7,865	0	32,968	0	0	32,968	O.K.
182									
183 Total Admin. and Gen.	\$300,792		\$172,212	\$0	\$126,874	\$0	\$1,706	\$128,580	O.K.
184									
185 TOTAL CORPORATE OPERATIONS	\$455,982		\$270,323	\$0	\$182,934	\$0	\$2,725	\$185,659	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	3,387	V233	271	0	3,116	0	0	3,116	O.K.
192									
193 Total Non-income Taxes	\$3,387		\$271	\$0	\$3,116	\$0	\$0	\$3,116	O.K.
194									
195									
196 TOTAL OPER. EXP. AND TAXES	\$2,674,069		\$1,799,258	\$0	\$859,005	\$0	\$15,806	\$874,811	O.K.

McCook Cooperative Telephone Company

***** FCC PART 69 ***** IntraLATA Revenue Requirement Summary		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 Net Investment	\$2,079,838	K52	\$682,975	\$404,102	\$0	\$924,085	\$0	\$68,676	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	\$207,984		\$68,298	\$40,410	\$0	\$92,409	\$0	\$6,868	O.K.	
17										
18 AFUDC	(4,030)	N37	(1,227)	(1,043)	0	(1,637)	0	(123)	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	\$203,954		\$67,071	\$39,368	\$0	\$90,771	\$0	\$6,744	O.K.	
23										
24 Interest Expense	66,691	N67	21,900	12,958	0	29,631	0	2,202	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	\$137,263		\$45,171	\$26,410	\$0	\$61,140	\$0	\$4,542	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	874,811	O195	144,209	205,223	3,349	417,217	89,053	15,761	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	1,082,795	16+31+32+33	212,507	245,633	3,349	509,625	89,053	22,628	O.K.	
38										
39										
40 Gross Receipts Tax	33,364	37	6,548	7,569	103	15,703	2,744	697	O.K.	
41										
42										
43 TOTAL REVENUE REQUIREMENT	\$1,112,129		\$217,828	\$252,159	\$3,452	\$523,691	\$91,797	\$23,202	O.K.	
44										

McCook Cooperative Telephone Company

***** FCC PART 69 ***** IntraLATA Investment Summary		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 Land and Support Assets	\$617,894	L25	\$68,633	\$204,299	\$0	\$320,824	\$0	\$24,137	O.K.	
14										
15 Central Office Equipment	\$1,963,682	L70	\$267,048	\$794,919	\$0	\$877,871	\$0	\$23,844	O.K.	
16 Info. Term./Orig. Equipment	0	L78	0	0	0	0	0	0	O.K.	
17 Cable and Wire Facilities	1,280,441	L117	839,927	0	0	370,441	0	70,073	O.K.	
18										
19 Total COE, IOT, C&WF	\$3,244,123		\$1,106,974	\$794,919	\$0	\$1,248,312	\$0	\$93,917	O.K.	
20										
21 Total Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
22										
23 Total Tele. Plt. ex Intang.	\$3,862,017		\$1,175,607	\$999,219	\$0	\$1,569,136	\$0	\$118,055	O.K.	
24 Total Intangible Assets	3,633	L144	1,106	940	0	1,476	0	111	O.K.	
25										
26 Total Plant In Service	\$3,865,650		\$1,176,713	\$1,000,159	\$0	\$1,570,613	\$0	\$118,166	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	173,982	L164	52,961	45,014	0	70,689	0	5,318	O.K.	
30 Total Tel. Plt. Adjust.	0	L169	0	0	0	0	0	0	O.K.	
31										
32 TOTAL TELEPHONE PLANT	\$4,039,633		\$1,229,674	\$1,045,173	\$0	\$1,641,302	\$0	\$123,484	O.K.	
33										
34 less:										
35 Accum. Depr., Plt. in Serv.	2,029,069	M23	567,786	658,994	0	745,363	0	56,926	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	\$2,010,564		\$661,888	\$386,179	\$0	\$895,939	\$0	\$66,558	O.K.	
46 plus:										
47 Class B RTB Stock	0	L171	0	0	0	0	0	0	O.K.	
48 Materials and Supplies	45,545	L173	13,864	11,784	0	18,505	0	1,392	O.K.	
49 Cash Working Capital	23,729	L175	7,223	6,139	0	9,641	0	725	O.K.	
50 Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.	
51										
52 NET INVESTMENT	\$2,079,838		\$682,975	\$404,102	\$0	\$924,085	\$0	\$68,676	O.K.	
53										

McCook Cooperative Telephone Company

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	LAND AND SUPPORT ASSETS:									
14										
15	Land Assets, Message	\$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	\$600,006	N28	\$66,646	\$198,385	\$0	\$311,536	\$0	\$23,439	O.K.
21	Support Assets, Private Line	17,888	N28	1,987	5,914	0	9,288	0	699	O.K.
22										
23	Total Support Assets	\$617,894		\$68,633	\$204,299	\$0	\$320,824	\$0	\$24,137	O.K.
24										
25	Total Land and Supp. Assets	\$617,894		\$68,633	\$204,299	\$0	\$320,824	\$0	\$24,137	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	\$346,427	(G)	\$0	\$0	\$0	\$346,427	\$0	\$0	O.K.
35	Tandem Assigned	0	Direct	0	0	0	0	0	0	O.K.
36										
37	Total Tandem Switching	\$346,427		\$0	\$0	\$0	\$346,427	\$0	\$0	O.K.
38										
39	Local Switching	\$794,919	(E)	\$0	\$794,919	\$0	\$0	\$0	\$0	O.K.
40	Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41										
42	Total Local Switching	\$794,919		\$0	\$794,919	\$0	\$0	\$0	\$0	O.K.
43										
44	Total Switching	\$1,141,346		\$0	\$794,919	\$0	\$346,427	\$0	\$0	O.K.



McCook Cooperative Telephone Company

***** FCC PART 69 ***** IntraLATA Investment Detail	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
58 COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59 COE Exch. Line - Message	267,048	(D)	267,048	0	0	0	0	0	O.K.
60 COE Exch. Line - PL etc.	21,608	(I)	0	0	0	0	0	21,608	O.K.
61 COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	O.K.
62 COE Interexchange, Message	531,444	(G)	0	0	0	531,444	0	0	O.K.
63 COE Interexchange, PL	0	(I)	0	0	0	0	0	0	O.K.
64 COE Interexchange, Assigned	2,236	(G)	0	0	0	0	0	2,236	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	\$822,336		\$267,048	\$0	\$0	\$531,444	\$0	\$23,844	O.K.
69									
70 Total Central Office Equip.	\$1,963,682		\$267,048	\$794,919	\$0	\$877,871	\$0	\$23,844	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	\$67,962	(I)	\$0	\$0	\$0	\$0	\$0	\$67,962	O.K.
83 Exchange Message	839,927	(D)	839,927	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	\$907,889		\$839,927	\$0	\$0	\$0	\$0	\$67,962	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	\$370,441	(G)	\$0	\$0	\$0	\$370,441	\$0	\$0	O.K.
94 Interexchange PL, WATS	0	(I)	0	0	0	0	0	0	O.K.
95 Interexchange Assigned	2,111	(G)	0	0	0	0	0	2,111	O.K.
96									
97 Total Interexchange C&WF	\$372,552		\$0	\$0	\$0	\$370,441	\$0	\$2,111	O.K.

McCook Cooperative Telephone Company

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
111	H/R C&WF, Message	\$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 Host/Remote C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
116										
117	Total Cable and Wire Facil.	\$1,280,441		\$839,927	\$0	\$0	\$370,441	\$0	\$70,073	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	\$3,633	N37	\$1,106	\$940	\$0	\$1,476	\$0	\$111	O.K.
145										
146										
147	PROPERTY HELD FOR FUTURE USE	\$0	N46	0	0	0	0	0	0	O.K.

McCook Cooperative Telephone Company

***** FCC PART 69 ***** IntraLATA Investment Detail	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
161 PLANT UNDER CONSTRUCTION:									
162									
163 Short-term	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
164 Long-term	173,982	N46	52,961	45,014	0	70,689	0	5,318	O.K.
165									
166 Total Plt. Under Const.	\$173,982		\$52,961	\$45,014	\$0	\$70,689	\$0	\$5,318	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	\$45,545	N37	\$13,864	\$11,784	\$0	\$18,505	\$0	\$1,392	O.K.
174									
175 CASH WORKING CAPITAL	\$23,729	N37	\$7,223	\$6,139	\$0	\$9,641	\$0	\$725	O.K.
176									
177 EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

McCook Cooperative Telephone Company

***** FCC PART 69 *****										
IntraLATA										
Reserves and Deferrals										
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	ACCUM. DEPRECIATION, TPIS:									
14										
15	Support Assets	\$307,068	N28	\$34,108	\$101,528	\$0	\$159,436	\$0	\$11,995	O.K.
16	COE Switching	800,410	L44	0	557,466	0	242,944	0	0	O.K.
17	COE Operator	0	L32	0	0	0	0	0	0	O.K.
18	COE Transmission	213,918	L68	69,468	0	0	138,247	0	6,203	O.K.
19	IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
20	Cable and Wire Facilities	707,673	L117	464,210	0	0	204,735	0	38,728	O.K.
21	Other Plant	0	N37	0	0	0	0	0	0	O.K.
22										
23	Total Accum. Depr., TPIS	\$2,029,069		\$567,786	\$658,994	\$0	\$745,363	\$0	\$56,926	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.	\$2,029,069		\$567,786	\$658,994	\$0	\$745,363	\$0	\$56,926	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.

McCook Cooperative Telephone Company

***** FCC PART 69 ***** Apportionment Factors		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Central Office Equipment	\$1,963,682	L70	\$267,048	\$794,919	\$0	\$877,871	\$0	\$23,844	O.K.
14	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
15	C&W Facilities	1,280,441	L117	839,927	0	0	370,441	0	70,073	O.K.
16										
17	Total	\$3,244,123		\$1,106,974	\$794,919	\$0	\$1,248,312	\$0	\$93,917	O.K.
18	Factor	1.000000		0.341224	0.245034	0.000000	0.384792	0.000000	0.028950	O.K.
19										
20	Sum: Sw., Trans., Other	\$2,137,149	17	\$0	\$794,919	\$0	\$1,248,312	\$0	\$93,917	O.K.
21	Factor	1.000000		0.000000	0.371953	0.000000	0.584102	0.000000	0.043945	O.K.
22										
23	Central Office Equipment	\$1,963,682	L70	\$267,048	\$794,919	\$0	\$877,871	\$0	\$23,844	O.K.
24	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
25	C&WF, Excl. Exch. Message	440,514	L117-83	0	0	0	370,441	0	70,073	O.K.
26										
27	Total	\$2,404,197		\$267,048	\$794,919	\$0	\$1,248,312	\$0	\$93,917	O.K.
28	Factor	1.000000		0.111076	0.330638	0.000000	0.519222	0.000000	0.039064	O.K.
29										
30	General Support Facilities	\$617,894	L25	\$68,633	\$204,299	\$0	\$320,824	\$0	\$24,137	O.K.
31	Central Office Equipment	1,963,682	13	267,048	794,919	0	877,871	0	23,844	O.K.
32	Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.
33	C&W Facilities	1,280,441	15	839,927	0	0	370,441	0	70,073	O.K.
34	Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.
35										
36	Total	\$3,862,017		\$1,175,607	\$999,219	\$0	\$1,569,136	\$0	\$118,055	O.K.
37	Factor	1.000000		0.304402	0.258730	0.000000	0.406300	0.000000	0.030568	O.K.
38										
39	Sum: Com. Ln., Sw., Trans.	\$3,743,962	36	\$1,175,607	\$999,219	\$0	\$1,569,136	\$0	\$0	O.K.
40	Factor	1.000000		0.314001	0.266888	0.000000	0.419111	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	\$3,865,650	K26	\$1,176,713	\$1,000,159	\$0	\$1,570,613	\$0	\$118,166	O.K.
46	Factor	1.000000		0.304402	0.258730	0.000000	0.406300	0.000000	0.030568	O.K.

McCook Cooperative Telephone Company

***** FCC PART 69 ***** Apportionment Factors		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
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	\$325,064	O171	\$43,738	\$43,168	\$2,097	\$169,890	\$60,592	\$5,579	O.K.	
64 Factor	1.000000		0.134551	0.132800	0.006450	0.522637	0.186400	0.017163		(0)
65										
66 Net Investment	\$2,079,838	J13	\$682,975	\$404,102	\$0	\$924,085	\$0	\$68,676	O.K.	
67 Factor	1.000000		0.328379	0.194295	0.000000	0.444306	0.000000	0.033020	O.K.	

McCook Cooperative Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
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.	\$14,134	N30	\$1,570	\$4,673	\$0	\$7,339	\$0	\$552	O.K.
21	General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
22										
23	Total General Support Exp.	\$14,134		\$1,570	\$4,673	\$0	\$7,339	\$0	\$552	O.K.
24										
25	Central Office Eq., Alloc.	\$62,231	N31	\$8,463	\$25,192	\$0	\$27,820	\$0	\$756	O.K.
26	Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O.K.
27										
28	Total COE Exp.	\$62,231		\$8,463	\$25,192	\$0	\$27,820	\$0	\$756	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.	\$35,862	N33	\$23,524	\$0	\$0	\$10,375	\$0	\$1,963	O.K.
37	Cable & Wire, Direct	103,465	Direct	0	0	0	103,465	0	0	O.K.
38										
39	Total C&WF Exp.	\$139,327		\$23,524	\$0	\$0	\$113,840	\$0	\$1,963	O.K.
40										
41	TOTAL PLT. SPEC. OPER. EXP.	\$215,691		\$33,557	\$29,865	\$0	\$148,999	\$0	\$3,270	O.K.
42										
43	TOTAL PLT. SPEC., ex SUPPORT	\$201,557		\$31,987	\$25,192	\$0	\$141,660	\$0	\$2,718	O.K.

McCook Cooperative Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA	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.	\$15,684	N18	\$5,352	\$3,843	\$0	\$6,035	\$0	\$454	O.K.
65	Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66										
67	Total Network Oper. Exp.	\$15,684		\$5,352	\$3,843	\$0	\$6,035	\$0	\$454	O.K.
68										
69	Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70										
71	Depr., Support Assets	\$43,340	L23	\$4,814	\$14,330	\$0	\$22,503	\$0	\$1,693	O.K.
72	Depr., COE Switching	173,901	L44	0	121,118	0	52,783	0	0	O.K.
73	Depr., COE Operator	0	L32	0	0	0	0	0	0	O.K.
74	Depr., COE Transmission	77,645	L68	25,215	0	0	50,179	0	2,251	O.K.
75	Depr., IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
76	Depr., C&W Facilities	66,087	L117	43,351	0	0	19,119	0	3,617	O.K.
77	Depr., PHFU	0	L147	0	0	0	0	0	0	O.K.
78										
79	Total Depreciation Expense	\$360,973		\$73,379	\$135,448	\$0	\$144,585	\$0	\$7,561	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.	\$360,973		\$73,379	\$135,448	\$0	\$144,585	\$0	\$7,561	O.K.
89										
90	TOTAL NON-SPEC. OPER. EXP.	\$376,656		\$78,731	\$139,291	\$0	\$150,620	\$0	\$8,015	O.K.



McCook Cooperative Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
104 CUSTOMER OPERATIONS EXPENSE:									
105									
106 Marketing, Allocable	\$9,174	N37	\$2,793	\$2,374	\$0	\$3,727	\$0	\$280	O.K.
107 Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108									
109 Total Marketing Expense	\$9,174		\$2,793	\$2,374	\$0	\$3,727	\$0	\$280	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	1,902	(F)	0	0	1,902	0	0	0	O.K.
118 Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119									
120 Total Directory	\$1,902		\$0	\$0	\$1,902	\$0	\$0	\$0	O.K.
121									
122 Bus. Ofc., EU Presubscription	5,882	N40	\$1,847	\$1,570	\$0	\$2,465	\$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	854	(H)	0	0	0	0	0	854	O.K.
125 Bus. Ofc., EU Message	4,836	(H)	0	0	0	0	4,836	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	\$11,572		\$1,847	\$1,570	\$0	\$2,465	\$4,836	\$854	O.K.
134									
135 Cust. Serv., Msg. Process	\$20,537	(H)	0	0	0	0	20,537	0	O.K.
136 Cust. Serv., Other B&C	29,590	(H)	0	0	0	0	29,590	0	O.K.
137 Cust. Serv., CABS	13,063	N21	0	4,859	0	7,630	0	574	O.K.
138 Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139									
140 Total Customer Service	\$63,191		\$0	\$4,859	\$0	\$7,630	\$50,128	\$574	O.K.
141									
142 Total BO, CS, OS, Dir.	\$76,665		\$1,847	\$6,429	\$1,902	\$10,095	\$54,964	\$1,428	O.K.

McCook Cooperative Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
158 Other Cust. Serv., Alloc.	\$7,850	142	\$189	\$658	\$195	\$1,034	\$5,628	\$146	O.K.
159 Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	O.K.
160									
161 Total Other Cust. Serv.	\$7,850		\$189	\$658	\$195	\$1,034	\$5,628	\$146	O.K.
162									
163 TOTAL CUSTOMER OPER. EXP.	\$93,689		\$4,829	\$9,461	\$2,097	\$14,856	\$60,592	\$1,855	O.K.
164									
165 "BIG-THREE" EXPENSES:									
166									
167 Total Plt. Specific Exp.	\$215,691	41	\$33,557	\$29,865	\$0	\$148,999	\$0	\$3,270	O.K.
168 Total Plt Non-specific Exp.	15,684	62 + 67 +69	5,352	3,843	0	6,035	0	454	O.K.
169 Total Customer Operations	93,689	163	4,829	9,461	2,097	14,856	60,592	1,855	O.K.
170									
171 TOTAL "BIG THREE" EXPENSES	\$325,064		\$43,738	\$43,168	\$2,097	\$169,890	\$60,592	\$5,579	O.K.
172									
173 CORPORATE OPERATIONS EXPENSE:									
174									
175 Exec. and Planning, Alloc.	\$57,079	N64	\$7,680	\$7,580	\$368	\$29,831	\$10,639	\$980	O.K.
176 Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O.K.
177									
178 Total Exec. and Planning	\$57,079		\$7,680	\$7,580	\$368	\$29,831	\$10,639	\$980	O.K.
179									
180 Admin. & General, Allocable	\$95,612	N64	\$12,865	\$12,697	\$617	\$49,971	\$17,822	\$1,641	O.K.
181 Admin. & General, Direct	32,968	Direct	5,570	5,497	267	21,634	0	0	O.K.
182									
183 Total Admin. and Gen.	\$128,580		\$18,435	\$18,194	\$884	\$71,605	\$17,822	\$1,641	O.K.
184									
185 TOTAL CORPORATE OPERATIONS	\$185,659		\$26,115	\$25,774	\$1,252	\$101,436	\$28,462	\$2,621	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	3,116	Direct	978	832	0	1,306	0	0	O.K.
191									O.K.
192									
193 Total Non-income Taxes	\$3,116		\$978	\$832	\$0	\$1,306	\$0	\$0	O.K.
194									
195 TOTAL OPER. EXP. AND TAXES	\$874,811		\$144,209	\$205,223	\$3,349	\$417,217	\$89,053	\$15,761	O.K.

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME ..... McCook Cooperative Telephone Company  
 PERIOD ADDRESSED ..... Ending December 31, 2001  
 RUN DATE AND TIME ..... 28-Aug-2003 ..... 12:01:31 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	0	0
23 Motor Vehicles	0	---	---	---	---	---	---	---
24 Aircraft	0	---	---	---	---	---	---	---
25 Special Purpose Vehicles	0	---	---	---	---	---	---	---
26 Garage Work Equipment	0	---	---	---	---	---	---	---
27 Other Work Equipment	1,941,362	---	---	---	---	---	---	---
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	706,805	---	---	---	---	---	---	---
38 CAT 2 Tandem Sw. Direct	0	---	0	0	0	0	0	0
39 CAT 3 Local Sw. Allocable	2,411,887	---	---	---	---	---	---	---
40 CAT 3 Local Sw. Direct	0	---	0	0	0	0	0	0
41 CAT 4.12 Exchange Trunk	273,848	---	---	---	---	---	---	---
42 CAT 4.12 Exch. Tr. Direct	0	---	0	0	0	0	0	0
43 CAT 4.13 Exch. Ln. Msg., PL & WATS	1,106,239	---	---	---	---	---	---	---
44 Reserved	0	---	---	---	---	---	---	---
45 CAT 4.13 Direct	0	---	0	0	0	0	0	0
46 CAT 4.23 Message, PL & WATS	1,213,061	---	---	---	---	---	---	---
47 Reserved	0	---	---	---	---	---	---	---
48 CAT 4.23 Direct	3,101	---	865	0	0	0	2,236	2,236
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

\*\*\*\*\*  
 McCook Cooperative Telephone Company  
 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)
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	3,479,380	---	---	---	---	---	---	---
74 Other CAT 1 C&WF	0	---	0	0	0	0	0	0
75 CAT 2 C&WF	205,538	---	---	---	---	---	---	---
76 CAT 2 C&WF, Wideband	0	---	0	0	0	0	0	0
77 CAT 3 Joint Message & PL/WATS	790,753	---	---	---	---	---	---	---
78 Reserved	0	---	---	---	---	---	---	---
79 CAT 3 Direct	2,111	---	0	0	0	0	2,111	2,111
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	3,633	---	0	0	3,633	0	0	3,633
101 Materials and Supplies	159,274	---	---	---	---	---	---	---
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

McCook Cooperative Telephone Company  
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	--	--	--	--	--	--	--	0
124 TPUC -- Short Term, Direct	0	--	0	0	0	0	0	0	0
125 TPUC -- Long Term, Alloc.	546,286	--	--	--	--	--	--	--	0
126 TPUC -- Long Term, Direct	0	--	0	0	0	0	0	0	0
127									
128 RESERVES AND DEFERRALS:									
129 Acc. Depr. Support Assets	964,777	--	--	--	--	--	--	--	--
130 Acc. Depr. COE Switching	2,187,095	--	--	--	--	--	--	--	--
131 Acc. Depr. COE Operator	0	--	--	--	--	--	--	--	--
132 Acc. Depr. COE Transmission	675,374	--	--	--	--	--	--	--	--
133 Acc. Depr. IOT Equipment	0	--	--	--	--	--	--	--	--
134 Acc. Depr. Cable and Wire Facilities	2,474,776	--	--	--	--	--	--	--	--
135 Acc. Depr. Other Plant	0	--	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	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	0
146									
147 OPERATING EXPENSES AND TAXES:									
148 Network Support, Alloc.	0	--	--	--	--	--	--	--	--
149 Network Support, Direct	0	--	0	0	0	0	0	0	0
150 General Support, Alloc.	44,407	--	--	--	--	--	--	--	--
151 General Support, Direct	0	--	0	0	0	0	0	0	0
152 Central Office Eq., Alloc.	181,111	--	--	--	--	--	--	--	--
153 Central Office Eq., Direct	0	--	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	0
158 Cable & Wire, Alloc.	125,410	--	--	--	--	--	--	--	--
159 Cable & Wire, Direct	208,488	--	105,023	0	103,465	0	0	0	103,465

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

McCook Cooperative Telephone Company  
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)	
176 Oth. Plt. and Equip., Alloc.	0	--	--	--	--	--	--	--	0
177 Oth. Plt. and Equip., Direct	0	--	0	0	0	0	0	0	0
178 Network Operations, Alloc.	49,277	--	--	--	--	--	--	--	0
179 Network Operations, Direct	0	--	0	0	0	0	0	0	0
180 Total Access Expense	237,315	--	237,315	0	0	0	0	0	0
181 Depr., Support Assets	136,170	--	--	--	--	--	--	--	0
182 Depr., COE Switching	475,179	--	--	--	--	--	--	--	0
183 Depr., COE Operator	0	--	--	--	--	--	--	--	0
184 Depr., COE Transmission	245,138	--	--	--	--	--	--	--	0
185 Depr., IOT Equipment	0	--	--	--	--	--	--	--	0
186 Depr., C&W Facilities	231,109	--	--	--	--	--	--	--	0
187 Amort., Tangible Assets	0	--	--	--	--	--	--	--	0
188 Amort., Intangible Assets	0	--	--	--	--	--	--	--	0
189 Other Amortization	0	--	0	0	0	0	0	0	0
190 Direct Assigned Amort.	0	--	0	0	0	0	0	0	0
191 Marketing, Allocable	44,514	--	--	--	--	--	--	--	0
192 Marketing, Direct	0	--	0	0	0	0	0	0	0
193 Operator Service, Alloc.	0	--	--	--	--	--	--	--	0
194 Operator Service, Direct	0	--	0	0	0	0	0	0	0
195 Classified Directory	0	--	0	0	0	0	0	0	0
196 Alphabetical Directory	11,128	--	--	--	--	--	--	--	0
197 Foreign Directory	0	--	--	--	--	--	--	--	0
198 Bus. Ofc., EU Presubscription	7,295	--	--	--	--	--	--	--	0
199 Bus. Ofc., EU MTS & WATS	8,978	--	--	--	--	--	--	--	0
200 Bus. Ofc., EU Access, P/L & all Other	59,012	--	--	--	--	--	--	--	0
201 Bus. Ofc., IXC Special Access	0	--	--	--	--	--	--	--	0
202 Bus. Ofc., IXC Switched Access	0	--	--	--	--	--	--	--	0
203 Bus. Ofc., IXC B & C Services	0	--	--	--	--	--	--	--	0
204 Coin Collect & Admin.	0	--	--	--	--	--	--	--	0
205 Cust. Svc., Direct	0	--	0	0	0	0	0	0	0
206 Cust. Serv., Msg. Process	25,336	--	--	--	--	--	--	--	0
207 Cust. Serv., Other B&C	73,290	--	--	--	--	--	--	--	0
208 Cust. Serv., CABS	26,126	--	--	--	--	--	--	--	0
209 Cust. Serv., EU Common Line	3,858	--	3,858	0	0	0	0	0	0
210 Other Cust. Serv., Alloc.	21,409	--	--	--	--	--	--	--	0
211 Other Cust. Serv., Direct	150	--	150	0	0	0	0	0	0
212 Exec. and Planning, Alloc.	155,190	--	--	--	--	--	--	--	0
213 Exec. and Planning, Direct	0	--	0	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

McCook Cooperative Telephone Company  
Ending December 31, 2001

	(A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Intrastate							
				Message Telephone Service			Private Line				
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)	InterLATA (I)	TOTAL INTRASTATE (J)		
***** FCC PART 36 *****											
230 Admin. & General, Allocable		259,959	--	--	--	--	--	--	--	--	--
231 Admin. & General, Direct		40,833	--	--	7,865	0	0	0	0	0	32,968
232 Non-income Taxes, Allocable		0	--	--	--	--	--	--	--	--	--
233 Non-income Taxes, Direct		3,387	--	--	271	0	0	0	0	0	3,116
234											
OTHER INCOME STATEMENT:											
235 State Income Tax Rate		0.00%	--	--	--	--	--	--	--	--	--
236 Federal Income Tax Rate		0.00%	--	--	--	--	--	--	--	--	--
237 Gross Receipts Tax Rate		3.00%	--	--	--	--	--	--	--	--	--
238 Rate of Return		10.00%	--	--	--	--	--	--	--	--	--
239 AFUDC		(12,654)	--	--	--	--	--	--	--	--	--
240 ITC Amortization		0	--	--	--	--	--	--	--	--	--
241 Other Return Adjustments		0	--	--	0	0	0	0	0	0	0
242 Contributions		21,753	--	--	--	--	--	--	--	--	--
243 Interest Expense		211,693	--	--	--	--	--	--	--	--	--
244 Capital Lease Expense		0	--	--	--	--	--	--	--	--	--
245 Capitalized Payroll Taxes		0	--	--	--	--	--	--	--	--	--
246 Depreciation Adjustment		0	--	--	--	--	--	--	--	--	--
247 Other Income Adjustments		0	--	--	0	0	0	0	0	0	0
248 Uncollectibles		0	--	--	0	0	0	0	0	0	0
249 Other Revenue Adjustments		0	--	--	0	0	0	0	0	0	0
250 Other Revenue Taxes		0	--	--	0	0	0	0	0	0	0
251											
252											

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

McCook Cooperative Telephone Company  
Ending December 31, 2001

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate				Intrastate		TOTAL INTRASTATE
			Other	Private Line		Private Line			
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
271 Working Loops	2,355	---	35	0	0	0	46	46	
272 Equivalent Interexchange Cct. Miles	14,473	---	0	0	0	0	0	0	
273 Interexchange Circuit Terminations	567	---	0	0	0	0	0	0	



**CONFIDENTIAL**

3

MEMORANDUM TO COMMISSIONERS SAHR, HANSON AND BURG

FROM: Heather Forney

RE: TC02-068 McCook Cooperative Telephone Company 2001 Intrastate Cost Study

DATE: September 8, 2003

The McCook Cooperative Telephone Company (McCook) filed an Intrastate Switched Access Cost Study pursuant to the administrative rules on June 19, 2002, based on the twelve months ended December 31, 2001. The cost study submitted by McCook developed a Revenue Requirement of \$1,074,578. McCook's cost study included an amount for Global Crossing uncollectibles.

On June 21, 2002, the Commission electronically transmitted notice of the filing and the intervention deadline of July 5, 2002, to interested individuals and entities. S&S Communications filed a Petition to Intervene on July 5, 2002. The Commission granted S&S' intervention and voted to assess McCook a \$1,000 filing fee on July 9, 2002. On August 19, 2003, the Commission voted to issue a summary disposition to dismiss S&S as an intervening party.

Staff requested supporting information from McCook on August 5 and December 6, 2002. Staff data requests were responded to by McCook in a timely manner. Staff reviewed external auditor reports for 2000 and 2001, supporting documentation for adjustments that were proposed by McCook in the cost study, the 2001 general ledger, access minutes of use, and traffic factor support.

Staff has requested, and McCook has agreed, to remove the non-recurring portion of the cost study expense and amortize that portion over a three year period and to remove \$21,753.36 of contributions and sponsorships. Staff opposed the inclusion of Global Crossing uncollectibles in the cost study. On August 26, 2003, McCook, through its attorney Darla Rogers, agreed to remove the Global Crossing adjustment. On September 3, 2003, McCook submitted a final revised cost study excluding the Global Crossing uncollectible. The revised revenue requirement for McCook is \$997,130. This revenue requirement is acceptable to McCook.

Respectively submitted: Heather Forney

HKE

cc Don Lee, Martin Group  
Christy Meidema, Martin Group  
Dave Saville, Martin Group

**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 MCCOOK COOPERATIVE )	NOTICE OF ENTRY
TELEPHONE COMPANY )	
)	<b>TC02-068</b>

On June 19, 2002, McCook Cooperative Telephone Company (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 9<sup>th</sup> 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 9<sup>th</sup> day of September, 2003.

<b>CERTIFICATE OF SERVICE</b>	
The undersigned hereby certifies that this document has been served today upon all parties of record in this docket, as listed on the docket service list, by facsimile or by first class mail, in properly addressed envelopes, with charges prepaid thereon.	
By:	<u>Melaine Kalbo</u>
Date:	<u>9/9/03</u>
(OFFICIAL SEAL)	

BY ORDER OF THE COMMISSION:

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

Gary Hanson  
GARY HANSON, Commissioner

James A. Burg  
JAMES A. BURG, Commissioner



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

<b>IN THE MATTER OF THE ESTABLISHMENT )</b>	<b>ORDER APPROVING</b>
<b>OF SWITCHED ACCESS REVENUE )</b>	<b>REVENUE REQUIREMENT</b>
<b>REQUIREMENT FOR MCCOOK )</b>	
<b>COOPERATIVE TELEPHONE COMPANY )</b>	<b>TC02-068</b>

On June 19, 2002, McCook Cooperative Telephone Company (McCook) filed for approval by the Public Utilities Commission (Commission) its 2001 Intrastate Switched Access Cost Study. On November 25, 2002 and September 2, 2003, McCook 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 McCook. At its regularly scheduled meeting of August 19, 2003, the Commission granted the Motion to Dismiss. Staff filed a memorandum on September 8, 2003, with the concurrence of the company, setting forth a recommended revenue requirement and minutes of use. The Commission considered this matter at its October 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 McCook'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 McCook'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 28<sup>th</sup> day of October, 2003.

<b>CERTIFICATE OF SERVICE</b>
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>Rebecca Kolbe</i></u>
Date: <u>10/29/03</u>
(OFFICIAL SEAL)

BY ORDER OF THE COMMISSION:

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

*Gary Hanson*  
GARY HANSON, Commissioner

*James A. Burg*  
JAMES A. BURG, Commissioner