

In the Matter of \_\_\_\_\_ IN THE MATTER OF THE ESTABLISHMENT OF SWITCHED ACCESS REVENUE REQUIREMENT FOR VALLEY TELECOMMUNICATIONS COOPERATIVE ASSOCIATION \_\_\_\_\_

Public Utilities Commission of the State of South Dakota

DATE	MEMORANDA
6/20 02	Filed and Docketed;
6/27 02	Weekly Filing;
7/9 02	S.S. Communications Petition to Intervene;
8/7 02	Order Granting Petition to Intervene; Order Assessing Filing Fee;
8/26 02	Notice of Appearance and Request for Service;
9/6 02	S.S.' Request for Access to Confidential Information;
10/26 02	Revised Cost Study;
7/11 03	Motion to Dismiss and Motion for Extension of Time to Respond to <sup>Second Discovery Request;</sup>
7/24 03	Intervenor's Brief in Resistance to Motion to Dismiss and Motion for <sup>Extension of Time;</sup>
8/8 03	Notice of Intent to Conduct Discovery for summary judgment, <sup>Order extending time for response;</sup> Order for <sup>Notice of Hearing;</sup>
8/14 03	Affidavit of Les S. Sumpton;
8/18 03	Response of Companies named in Above Dockets 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 Disposition; <sup>Notice of Entry;</sup>
10/28 03	Order Approving Revenue Requirement;
10/28 03	Docket Closed.

June 18, 2002

**RECEIVED**

JUN 20 2002

**SOUTH DAKOTA PUBLIC  
 UTILITIES COMMISSION**

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

Ref: SD 5098 - 1.7  
 2001 Intrastate Switched Access Filing

Dear Ms. Elofson:

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

The following documentation is included in the study:

1. Five (5) hard 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

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

4. Trial Balance Worksheet for Year Ending 12/31/01
5. Master Trial Balance (provided by the company) for Year Ending 12/31/01
6. Reclassification Entries
7. Known & Measurable Changes Entries
8. Nonregulated Removal Worksheet
9. Direct Assignments Worksheet
10. Known & Measurable Changes Detail
11. Account 6560, Depreciation Expense Worksheet
12. Account 6622, Directory Service Expense
13. Account 6623, Customer Service Expense
14. Summary of Account 6623 By Category
15. Account 6710, Executive and Planning Expense
16. Account 6720, General and Administrative Expense
17. Account 7370, Special Charges

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18. Land and Building Investment Worksheet
19. Central Office Equipment Worksheet
20. Outside Plant Investment Worksheet
21. Interexchange Circuit and Circuit Mile Summary
22. Loop Study Summary
23. Annual Traffic Worksheet
24. Access Minutes of Use Summary 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 Intrastate Switched Access revenue requirement has been forwarded to the Local Exchange Carrier Association (LECA). The LECA Access Tariff, with which they concur, will include 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 and Associates, Inc.

  
Don Lee

DIL/srd

Enclosure: Access Study (5)  
Program Disk (1)  
Access Study Backup (3)

cc: Dianna Quaschnick, Manager

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

Valley Telecom Cooperative Assn.

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:

6-11-07

Certifying Signature:

Don Lee

Name:

Don Lee

Title:

Director of Settlements

**2001 INTRASTATE SWITCHED ACCESS FILING**

**FOR**

**VALLEY TELECOM COOP. ASSN.**

**HERREID, SD**

**PREPARED BY:**

**MARTIN GROUP, INC.  
1515 NORTH SANBORN BOULEVARD  
MITCHELL, SOUTH DAKOTA 57301-1021  
(605)996-9646**

VALLEY TELECOM COOP ASSN

***** 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	\$4,526,316	J13	\$2,685,916	\$206,195	\$0	\$1,300,490	\$0	\$333,715	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	\$452,632		\$268,592	\$20,620	\$0	\$130,049	\$0	\$33,372	O.K.
19 Return Adjustments	(11,226)	J18-20	(6,600)	(718)	0	(3,076)	0	(832)	O.K.
20									
21 Net Return on Rate Base	\$441,406		\$261,992	\$19,901	\$0	\$126,973	\$0	\$32,540	O.K.
22 Income Taxes	0	J31-32	0	0	0	0	0	0	O.K.
23 Expenses and Other Taxes	1,053,063	J33-35, 40	417,861	106,429	5,034	412,530	44,618	66,591	O.K.
24									
25 Total IntraLATA Rev. Req.	\$1,494,469		\$679,853	\$126,331	\$5,034	\$539,503	\$44,618	\$99,130	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.	\$1,494,469		\$679,853	\$126,331	\$5,034	\$539,503	\$44,618	\$99,130	
ACCESS ELEMENT MINUTES OF USE			9,005,085	9,005,085	9,005,085	9,005,085			
ACCESS RATE PER MINUTE	\$0.149436		\$0.075497	\$0.014029		\$0.059911			

VALLEY TELECOM COOP ASSN

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	TOTAL			
									(E)		
(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	\$16,365,533	C68	\$11,839,217	\$0	\$4,212,694	\$0	\$313,623	\$4,526,316	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	\$1,636,553		\$1,183,922	\$0	\$421,269	\$0	\$31,362	\$452,632	O.K.		
22											
23 AFUDC	(40,695)	H43	-29469.4725702	0	-10449.1239863	0	-776.403443418	(11,226)	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	\$1,595,858		\$1,154,452	\$0	\$410,820	\$0	\$30,586	\$441,406	O.K.		
28											
29 Contributions	3,940	H52	2,793	0	1,110	0	37	1,147	O.K.		
30 Interest Expense	497,883	H44	360,075	0	128,238	0	9,569	137,808	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	\$1,094,035		\$791,584	\$0	\$281,471	\$0	\$20,980	\$302,451	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	3,886,019	H196	2,895,940	0	944,797	0	45,283	990,079	O.K.		
41 Uncollectibles	35,756	V249	17,606	0	18,150	0	0	18,150	O.K.		
42 Other Revenue Adjustments	0	V250	0	0	0	0	0	0	O.K.		
43											
44 Net Revenue	\$5,517,633		\$4,067,998	\$0	\$1,373,767	\$0	\$75,868	\$1,449,635	O.K.		
45 Gross Receipts Taxes	170,648	Formula	125,814	0	42,488	0	2,346	44,834	O.K.		
46 Other Revenue Taxes	0	V251	0	0	0	0	0	0	O.K.		
47											
TOTAL REVENUE REQUIREMENT	\$5,688,282		\$4,193,812	\$0	\$1,416,254	\$0	\$78,215	\$1,494,469	O.K.		

VALLEY TELECOM COOP ASSN

Intrastate

***** FCC PART 36 ***** Investment Summary	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service				Private Line		TOTAL INTRASTATE	
				InterLATA		IntraLATA		InterLATA	IntraLATA		
				(A)	(B)	(C)	(D)	(E)	(F)		
13 Land and Support Investment	\$1,942,531	D33	\$1,406,693	\$0	\$498,777	\$0	\$37,061	\$535,838	O.K.		
14											
15 COE Operator Equipment	\$0	D43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.		
16 COE Switching Equipment	1,548,287	D68	1,169,962	0	378,325	0	0	378,325	O.K.		
17 COE Transmission Equipment	6,266,129	D85	4,495,763	0	1,670,869	0	99,497	1,770,366	O.K.		
18											
19 Total COE	\$7,814,416		\$5,665,725	\$0	\$2,049,194	\$0	\$99,497	\$2,148,691	O.K.		
20 Info. Orig./Term. Equipment	0	D94	0	0	0	0	0	0	O.K.		
21 Cable and Wire Facilities	15,158,221	D137	10,970,017	0	3,849,416	0	338,789	4,188,204	O.K.		
22											
23 Total COE, IOT, C&WF	\$22,972,637		\$16,635,741	\$0	\$5,898,610	\$0	\$438,286	\$6,336,896	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	\$24,915,168		\$18,042,434	\$0	\$6,397,387	\$0	\$475,346	\$6,872,734	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	19,490	D218-219	14,114	0	5,004	0	372	5,376	O.K.		
37 Tel. Plt. Adjustment	0	D220-221	0	0	0	0	0	0	O.K.		
38											
39 Total Other Tel. Plt.	\$19,490		\$14,114	\$0	\$5,004	\$0	\$372	\$5,376	O.K.		
40											
41											
42 TOTAL TELEPHONE PLANT	\$24,934,658		\$18,056,548	\$0	\$6,402,392	\$0	\$475,718	\$6,878,110	O.K.		



	(A)	TOTAL COMPANY	Source/ Allocator	(D)	Message Telephone Service				Private Line		TOTAL INTRASTATE	(I)	O.K.
					(E)	(F)	(G)	(H)	(J)				
56 Other Assets, Net	0	0	V105	0	0	0	0	0	0	0	0	0	O.K.
57 Accumulated Depr./Amort	(8,720,790)	(8,720,790)	E34	(6,330,472)	0	(2,226,231)	0	(164,087)	0	(2,390,318)	0	(2,390,318)	O.K.
58 Accum. Def. Inc. Taxes, Net	0	0	E47	0	0	0	0	0	0	0	0	0	O.K.
59 Oth. Liab. & Def. Cr., Net	0	0	V106	0	0	0	0	0	0	0	0	0	O.K.
60													
61 TOTAL NET PLANT		\$16,213,868		\$11,726,076	\$0	\$4,176,161	\$0	\$311,631	\$0	\$4,487,792		\$4,487,792	O.K.
62													
63 Materials and Supplies		35,200	H31	25,474	0	8,939	0	787	0	9,726		9,726	O.K.
64 Rural Tel. Bank Stock		0	H35	0	0	0	0	0	0	0		0	O.K.
65 Cash Working Capital		116,465	Formula	87,667	0	27,593	0	1,205	0	28,798		28,798	O.K.
66 Equal Access Investment		0		0	0	0	0	0	0	0		0	O.K.
67													
68 TOTAL NET INVESTMENT		\$16,365,533		\$11,839,217	\$0	\$4,212,694	\$0	\$313,623	\$0	\$4,526,316		\$4,526,316	O.K.
69													

VALLEY TELECOM COOP ASSN

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)	
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	1,942,531	H33	1,406,693	0	498,777	0	37,061	535,838	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	\$1,942,531		\$1,406,693	\$0	\$498,777	\$0	\$37,061	\$535,838	O.K.
32									
33 Tot. Land and Support Assets	\$1,942,531		\$1,406,693	\$0	\$498,777	\$0	\$37,061	\$535,838	O.K.
34									
35									
36 CENTRAL OFFICE EQUIPMENT:									
37									
38 CAT 1 Oper. Sys., TSPS	\$0	G22	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
39 CAT 1 Oper. Sys., Other TSPS	0	G21	0	0	0	0	0	0	O.K.
40 CAT 1 Oper. Sys., Aux. Pos.	0	G23	0	0	0	0	0	0	O.K.
41 CAT 1 Oper. Sys., Other	0	V36	0	0	0	0	0	0	O.K.
42									
43 Total CAT 1	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
44									
45									
46 CAT 2 Tandem Sw. Allocable	\$0	G26	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
47 CAT 2 Tandem Sw. Direct	0	V38	0	0	0	0	0	0	O.K.
48									
49 Total CAT 2	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

VALLEY TELECOM COOP ASSN

		Intrastate								
		Message Telephone Service				Private Line		TOTAL		
***** FCC PART 36 ***** Plant Investment Detail		TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
63	CAT 3 Local Sw. Allocable	\$1,548,287	G15	\$1,169,962	\$0	\$378,325	\$0	\$0	\$378,325	O.K.
64	CAT 3 Local Sw. Direct	0	V40	0	0	0	0	0	0	O.K.
65										
66	Total CAT 3	\$1,548,287		\$1,169,962	\$0	\$378,325	\$0	\$0	\$378,325	O.K.
67										O.K.
68	Total COE Sw. CAT 2&3	\$1,548,287		\$1,169,962	\$0	\$378,325	\$0	\$0	\$378,325	O.K.
69										
70										
71	COE TRANSMISSION:									
72										
73	CAT 4.12 Exchange Trunk	\$140,123	123	\$140,123	\$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	3,465,198	G13	2,598,898	0	866,299	0	0	866,299	O.K.
76	CAT 4.13 PL, WATS, Local	159,064	F18	64,735	0	0	0	94,329	94,329	O.K.
77	CAT 4.13 Direct	204,180	V45	204,180	0	0	0	0	0	O.K.
78	CAT 4.23 Message	473,944	G18	261,268	0	212,676	0	0	212,676	O.K.
79	CAT 4.23 PL, WATS	0	F24	0	0	0	0	0	0	O.K.
80	CAT 4.23 Direct	43,238	V48	38,070	0	0	0	5,168	5,168	O.K.
81	CAT 4.3 H/R Message	1,780,382	G29	1,188,489	0	591,893	0	0	591,893	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	\$6,266,129		\$4,495,763	\$0	\$1,670,869	\$0	\$99,497	\$1,770,366	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										

VALLEY TELECOM COOP ASSN

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	557,057	F31	\$226,709	\$0	\$0	\$0	\$330,348	\$330,348	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	12,135,424	G13	9,101,568	0	3,033,856	0	0	3,033,856	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	\$12,692,481		\$9,328,277	\$0	\$3,033,856	\$0	\$330,348	\$3,364,204	O.K.
119									
120 CAT 2 C&WF	\$136,397	G28	\$136,397	\$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	\$136,397		\$136,397	\$0	\$0	\$0	\$0	\$0	O.K.
124									
125 CAT 3 Joint Message	589,516	G17	324,978	0	264,538	0	0	\$264,538	O.K.
126 CAT 3 PL/WATS etc.	0	F36	0	0	0	0	0	0	O.K.
127 CAT 3 Direct	82,384	V79	73,943	0	0	0	8,441	8,441	O.K.
128									
129 Total CAT 3 C&WF	\$671,900		\$398,921	\$0	\$264,538	\$0	\$8,441	\$272,979	O.K.
130									
131 CAT 4 Message	\$1,657,443	G29	\$1,106,421	\$0	\$551,022	\$0	\$0	\$551,022	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	\$1,657,443		\$1,106,421	\$0	\$551,022	\$0	\$0	\$551,022	O.K.
136									
137 TOTAL C&WF	\$15,158,221		\$10,970,017	\$0	\$3,849,416	\$0	\$338,789	\$4,188,204	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.

VALLEY TELECOM COOP ASSN

(A) Plant Investment Detail	(B) TOTAL COMPANY	(C) Source/ Allocator	(D) Interstate and Other	Message Telephone Service				Private Line			(I) TOTAL INTRASTATE	
				(E) InterLATA		(F) IntraLATA		(G) InterLATA		(H) IntraLATA		
				(E)		(F)		(G)		(H)		
***** FCC PART 36 *****												
COE Operator	\$0	H16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
COE Tandem Switch	0	H17	0	0	0	0	0	0	0	0	0	O.K.
COE Local Switch	0	H18	0	0	0	0	0	0	0	0	0	O.K.
COE Transmission	0	H20	0	0	0	0	0	0	0	0	0	O.K.
COE Direct	0	V89	0	0	0	0	0	0	0	0	0	O.K.
Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
IOT Leases	\$0	V90	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
C&WF Leases	\$0	V91	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
TOTAL CAPITAL LEASES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
LEASEHOLD IMPROVEMENTS:												
Land and Support Assets	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
COE Switching	0	H18	0	0	0	0	0	0	0	0	0	O.K.
COE Operator	0	H16	0	0	0	0	0	0	0	0	0	O.K.
COE Transmission	0	H20	0	0	0	0	0	0	0	0	0	O.K.
IOT	0	V96	0	0	0	0	0	0	0	0	0	O.K.
C&WF	0	V97	0	0	0	0	0	0	0	0	0	O.K.
Other	0	V98	0	0	0	0	0	0	0	0	0	O.K.
TOTAL LEASEHOLD IMPROVEMENT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
TPIS, EXCL. ACCT. No. 2690	\$24,915,168		\$18,042,434	\$0	\$6,397,387	\$0	\$475,346	\$6,872,734				O.K.

VALLEY TELECOM COOP ASSN

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.	19,490	H35	14,114	0	5,004	0	372	5,376	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	\$19,490		\$14,114	\$0	\$5,004	\$0	\$372	\$5,376	O.K.

	TOTAL COMPANY		Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
	(A)	(B)			(C)	(D)	(E)	(F)		
13 ACCUM. DEPRECIATION, TPIS:										
14 Support Assets	\$846,745		H13	\$613,174	\$0	\$217,416	\$0	\$16,155	\$233,571	O.K.
15 COE Switching	857,619		H19	648,059	0	209,560	0	0	209,560	O.K.
17 COE Operator	0		H16	0	0	0	0	0	0	O.K.
18 COE Transmission	1,379,017		H20	985,099	0	366,116	0	21,801	387,918	O.K.
19 IOT Equipment	0		H25	0	0	0	0	0	0	O.K.
20 Cable and Wire Facilities	5,643,409		H31	4,084,140	0	1,433,138	0	126,131	1,559,269	O.K.
21 Other Plant	0		V135	0	0	0	0	0	0	O.K.
22 Total Accum. Depr., TPIS	\$8,720,790			\$6,330,472	\$0	\$2,226,231	\$0	\$164,087	\$2,390,318	O.K.
23										
24 ACCUM. AMORTIZATION:										
25										
26 Accum. Depreciation, PHFU	\$0		H38	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
27 Accum. Amort., Tangible Inv.	0		H40	0	0	0	0	0	0	O.K.
28 Accum. Amort., Intang. Inv.	0		H41	0	0	0	0	0	0	O.K.
29 Accum. Amort., Other	0		V138	0	0	0	0	0	0	O.K.
30										
31 Tot. Accum. Amortization	\$0			\$0	\$0	\$0	\$0	\$0	\$0	O.K.
32										
33 Total Accum. Depr./Amort.	\$8,720,790			\$6,330,472	\$0	\$2,226,231	\$0	\$164,087	\$2,390,318	O.K.
34										
35										
36 ACCUM. DEF. INC. TAXES, NET:										
37										
38 Support Assets	0		H13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
39 COE Switching	0		H19	0	0	0	0	0	0	O.K.
40 COE Operator	0		H16	0	0	0	0	0	0	O.K.
41 COE Transmission	0		H20	0	0	0	0	0	0	O.K.
42 IOT Equipment	0		H25	0	0	0	0	0	0	O.K.
43 Cable and Wire Fac.	0		H31	0	0	0	0	0	0	O.K.
44 Unclassified	0		V145	0	0	0	0	0	0	O.K.
45										
46 Total Accum. Def. Inc. Taxes	\$0			\$0	\$0	\$0	\$0	\$0	\$0	O.K.
47										

VALLEY TELECOM COOP ASSN

***** FCC PART 36 ***** Functional Distribution of Selected Investments  (A)	Private Line								Other (I)
	TOTAL COMPANY (B)	Joint Use Message (C)	Interstate		Intrastate		Extended Area Service (H)		
			InterLATA	IntraLATA	InterLATA	IntraLATA			
			(D)	(E)	(F)	(G)			
13 TRANS. CCT EQUIPMENT:									
14									
15 Working Loops	3,919	3,747	0	0	0	102	0	70	O.K.
16 Avg. Cost per Loop	924.79	924.79	924.79	924.79	924.79	924.79	924.79	924.79	
17									
18 CAT 4.13 Exch Ln. Invest.	\$3,624,262	\$3,465,198	\$0	\$0	\$0	\$94,329	\$0	\$64,735	
19									
20									
21 Circuit Terminations	230	230	0	0	0	0	0	0	O.K.
22 Avg. Cost per Termination	2,060.63	2,060.63	2,060.63	2,060.63	2,060.63	2,060.63	2,060.63	2,060.63	
23									
24 CAT 4.23 Other IX	\$473,944	\$473,944	\$0	\$0	\$0	\$0	\$0	\$0	
25									
26									
27 C&WF INVESTMENT:									
28									
29 Working Loops	3,919	3,747	0	0	0	102	0	70	
30 Loops Factor	1.000000	0.956111	0.000000	0.000000	0.000000	0.026027	0.000000	0.017862	
31 CAT 1 Exchange C&WF	\$12,692,481	\$12,135,424	\$0	\$0	\$0	\$330,348	\$0	\$226,709	O.K.
32									
33									
34 Equivalent IX Circuit Miles	41,210	41,210	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	\$589,516	\$589,516	\$0	\$0	\$0	\$0	\$0	\$0	



Intrastate

***** FCC PART 36 ***** Physical Allocation Factors	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service				Private Line		TOTAL INTRASTATE	
				Message Telephone Service		Private Line					
				InterLATA	IntraLATA	InterLATA	IntraLATA				
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)			
13 Subscriber Plant Fact. (SPF)	1.000000	SPF	0.750000	0.000000	0.250000	0.000000	0.000000	0.250000	O.K.		
14											
15 Dial Equipment Minutes (DEM)	1.000000	DEM	0.755649	0.000000	0.244351	0.000000	0.000000	0.244351	O.K.		
16											
17 Conversation Minute-Miles	1.000000	CMM	0.551263	0.000000	0.448737	0.000000	0.000000	0.448737	O.K.		
18 Conversation Minutes	1.000000	CM	0.551263	0.000000	0.448737	0.000000	0.000000	0.448737	O.K.		
19 Subscriber Minutes (SLU)	1.000000	SLU	0.804389	0.000000	0.195611	0.000000	0.000000	0.195611	O.K.		
20											
21 TSPS Processor Time	0.000000	TSP	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.		
22 Wtd. Stand. Work Sec., Toll	0.000000	WST	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.		
23 Wtd. Stand. Work Sec., Aux.	0.000000	WSA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.		
24 Wtd. Stand. Work Sec., Comb.	0.000000	WSC	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.		
25											
26 COE CAT 2 Minutes	0.000000	CT2	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.		
27											
28 Exchange Trunk Minutes	1.000000	ETM	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.		
29 MOU-Mi., Host/Remote	1.000000	HRM	0.667547	0.000000	0.332453	0.000000	0.000000	0.332453	O.K.		
30											
31 C&WF CAT 4, WATS	0.000000	CT4	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.		
32											
33 Equal Access MOU	0.000000	EAM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.		
34											
35 Current Billings	0.000000	CB	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.		
36 EU Presubscription Factor	1.000000	EPRE	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.		
37 EU MTS & WATS Factor	1.000000	EMTS	0.627518	0.000000	0.372482	0.000000	0.000000	0.372482	O.K.		
38 EU Access, P/L and All Other Factor	1.000000	EPLO	0.997354	0.000000	0.000000	0.000000	0.002646	0.002646	O.K.		
39 IX Special Access Factor	1.000000	ISPA	0.526316	0.000000	0.000000	0.000000	0.473684	0.473684	O.K.		
40 IX Switched Access Factor	1.000000	ISWA	0.538473	0.000000	0.461527	0.000000	0.000000	0.461527	O.K.		
41 IX Billing & Collection Services Factor	1.000000	IBC	0.458015	0.000000	0.541985	0.000000	0.000000	0.541985	O.K.		
42 Coin Revenue Percent	1.000000	CR	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.		
43 Relative Toll/Local Msgs.	1.000000	TLM	0.296323	0.000000	0.703677	0.000000	0.000000	0.703677	O.K.		
44 Relative Users Percent	1.000000	RUP	0.700717	0.000000	0.296595	0.000000	0.002688	0.299283	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.		

										Intrastate								
										Message Telephone Service		Private Line						
***** FCC PART 36 *****										TOTAL	Source/	Interstate	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL	
Internal Allocation Factors										COMPANY	Allocator	and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
(A)										(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	Support Assets	1.000000	D31	0.724155	0.000000	0.256767	0.000000	0.019079	0.275845	O.K.								
14	Land and Support Assets	1.000000	D33	0.724155	0.000000	0.256767	0.000000	0.019079	0.275845	O.K.								
15																		
16	COE Operator	0.000000	D43	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.								
17	COE Tandem Switching	0.000000	D49	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.								
18	COE Local Switching	1.000000	D66	0.755649	0.000000	0.244351	0.000000	0.000000	0.244351	O.K.								
19	COE Total Switching	1.000000	D68	0.755649	0.000000	0.244351	0.000000	0.000000	0.244351	O.K.								
20	COE Transmission	1.000000	D85	0.717471	0.000000	0.266651	0.000000	0.015879	0.282529	O.K.								
21	Total COE	1.000000	C19	0.725035	0.000000	0.262233	0.000000	0.012732	0.274965	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	0.734945	0.000000	0.239028	0.000000	0.026027	0.265055	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	0.593721	0.000000	0.393716	0.000000	0.012563	0.406279	O.K.								
30	C&WF CAT 4	1.000000	D135	0.667547	0.000000	0.332453	0.000000	0.000000	0.332453	O.K.								
31	Total C&WF	1.000000	D137	0.723701	0.000000	0.253949	0.000000	0.022350	0.276299	O.K.								
32																		
33	Total Equipment	1.000000	C23	0.724155	0.000000	0.256767	0.000000	0.019079	0.275845	O.K.								
34																		
35	TPIS	1.000000	C32	0.724155	0.000000	0.256767	0.000000	0.019079	0.275845	O.K.								
36	TPIS, excl. Acct. No. 2690	1.000000	D189	0.724155	0.000000	0.256767	0.000000	0.019079	0.275845	O.K.								
37																		
38	Plt. Held, Fut. Use	0.000000	D215	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.								
39																		
40	Total Tangible Assets	0.000000	C25	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.								
41	Total Intangible Assets	0.000000	C29	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.								
42																		
43	Long-term PUC	1.000000	C36	0.724155	0.000000	0.256767	0.000000	0.019079	0.275845	O.K.								
44	Net Telephone Plant	1.000000	C61	0.723213	0.000000	0.257567	0.000000	0.019220	0.276787	O.K.								
45	Total Net Investment	1.000000	C68	0.723424	0.000000	0.257413	0.000000	0.019164	0.276576	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	0.787771	0.000000	0.210546	0.000000	0.001682	0.212229	O.K.								
49																		
50	Total "BIG THREE" Expenses	1.000000	I170	0.718531	0.000000	0.271429	0.000000	0.010041	0.281469	O.K.								
51																		
52	Corporate Operations Expense	1.000000	I185	0.708870	0.000000	0.281852	0.000000	0.009278	0.291130	O.K.								

***** 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.	\$95	H14	\$69	\$0	\$24	\$0	\$2	\$26	O.K.	
16 Network Support, Direct	0	V149	0	0	0	0	0	0	O.K.	
17										
18 Total Network Support Exp.	\$95		\$69	\$0	\$24	\$0	\$2	\$26	O.K.	
19										
20 General Support, Alloc.	\$56,042	H14	\$40,583	\$0	\$14,390	\$0	\$1,069	\$15,459	O.K.	
21 General Support, Direct	0	V151	0	0	0	0	0	0	O.K.	
22										
23 Total General Support Exp.	\$56,042		\$40,583	\$0	\$14,390	\$0	\$1,069	\$15,459	O.K.	
24										
25 Central Office Eq., Alloc.	\$209,864	H21	\$152,159	\$0	\$55,033	\$0	\$2,672	\$57,705	O.K.	
26 Central Office Eq., Direct	0	V153	0	0	0	0	0	0	O.K.	
27										
28 Total COE Exp.	\$209,864		\$152,159	\$0	\$55,033	\$0	\$2,672	\$57,705	O.K.	
29										
30 Cust. Premises Equip.	\$0	H24	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
31 Coinless Pay Phone	0	G18	0	0	0	0	0	0	O.K.	
32 Other IOT	0	H23	0	0	0	0	0	0	O.K.	
33 IOT Direct	0	V157	0	0	0	0	0	0	O.K.	
34										
35 Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
36										
37 Cable & Wire, Alloc.	\$327,635	H31	\$237,110	\$0	\$83,203	\$0	\$7,323	\$90,525	O.K.	
38 Cable & Wire, Direct	169,368	V159	90,697	0	78,671	0	0	78,671	O.K.	
39										
40 Total C&WF Exp.	\$497,003		\$327,807	\$0	\$161,874	\$0	\$7,323	\$169,196	O.K.	
41										
42 TOTAL PLT. SPEC. OPER. EXP.	\$763,004		\$520,617	\$0	\$231,321	\$0	\$11,066	\$242,387	O.K.	
43										
44 TOTAL PLT. SPEC., ex SUPPORT	\$706,867		\$479,965	\$0	\$216,907	\$0	\$9,995	\$226,902	O.K.	

***** FCC PART 36 ***** Operating Expenses and Taxes	Intrastate								TOTAL INTRASTATE	
	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58 NON-SPECIFIC OPER. EXP.:										
59										
60 Oth. Plt. and Equip., Alloc.	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
61 Oth. Plt. and Equip., Direct	0	V177	0	0	0	0	0	0	0	O.K.
62										
63 Total Oth. Plt. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
64										
65 Network Operations, Alloc.	\$47,830	H33	\$34,636	\$0	\$12,281	\$0	\$913	\$13,194	\$13,194	O.K.
66 Network Operations, Direct	0	V179	0	0	0	0	0	0	0	O.K.
67										
68 Total Network Oper. Exp.	\$47,830		\$34,636	\$0	\$12,281	\$0	\$913	\$13,194	\$13,194	O.K.
69										
70 Total Access Expenses	\$361,299	V180	\$361,299	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
71										
72 Depr., Support Assets	\$111,289	H13	\$80,590	\$0	\$28,575	\$0	\$2,123	\$30,699	\$30,699	O.K.
73 Depr., COE Switching	244,466	H19	184,730	0	59,736	0	0	59,736	59,736	O.K.
74 Depr., COE Operator	0	H16	0	0	0	0	0	0	0	O.K.
75 Depr., COE Transmission	486,733	H20	349,217	0	129,788	0	7,729	137,516	137,516	O.K.
76 Depr., IOT Equipment	0	H25	0	0	0	0	0	0	0	O.K.
77 Depr., C&W Facilities	701,592	H31	507,743	0	178,169	0	15,681	193,849	193,849	O.K.
78 Depr., PHFU	0	H38	0	0	0	0	0	0	0	O.K.
79										
80 Total Depreciation Expense	\$1,544,080		\$1,122,280	\$0	\$396,267	\$0	\$25,533	\$421,800	\$421,800	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.	\$1,544,080		\$1,122,280	\$0	\$396,267	\$0	\$25,533	\$421,800	\$421,800	O.K.
90										
91 TOTAL NON-SPEC. OPER. EXP.	\$1,953,209		\$1,518,216	\$0	\$408,548	\$0	\$26,445	\$434,993	\$434,993	O.K.

Intrastate

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
105 CUSTOMER OPERATIONS EXPENSE:									
106									
107 Marketing, Allocable	\$0	G35	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
108 Marketing, Direct	0	V192	0	0	0	0	0	0	O.K.
109									
110 Total Marketing Expense	\$0		\$0	\$0	\$0	\$0	\$0	\$0	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	12,269	G19	9,869	0	2,400	0	0	2,400	O.K.
119 Foreign Directory	0	G46	0	0	0	0	0	0	O.K.
120									
121 Total Directory	\$12,269		\$9,869	\$0	\$2,400	\$0	\$0	\$2,400	O.K.
122									
123 Bus. Ofc., EU Presubscription	\$15,502	G36	\$15,502	\$0	\$0	\$0	\$0	\$0	O.K.
124 Bus. Ofc., EU MTS & WATS	25,299	G37	15,876	0	9,423	0	0	9,423	O.K.
125 Bus. Ofc., EU Access, P/L & all Other	139,101	G38	138,733	0	0	0	368	368	O.K.
126 Bus. Ofc., IXC Special Access	90	G39	47	0	0	0	43	43	O.K.
127 Bus. Ofc., IXC Switched Access	2,867	G40	1,544	0	1,323	0	0	1,323	O.K.
128 Bus. Ofc., IXC B & C Services	149	G41	68	0	81	0	0	81	O.K.
129 Coin Collect & Admin.	0	G42	0	0	0	0	0	0	O.K.
130									
131 Total Business Office	\$183,008		\$171,770	\$0	\$10,827	\$0	\$411	\$11,238	O.K.
132									
133 Cust. Svc., Direct	\$0	V205	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
134 Cust. Serv., Msg. Process	0	G43	0	0	0	0	0	0	O.K.
135 Cust. Serv., Other B&C	43,012	G44	30,139	0	12,757	0	116	12,873	O.K.
136 Cust. Serv., CABS	84,577	G45	42,289	0	42,289	0	0	42,289	O.K.
137 Cust. Serv., EU Common Line	2,270	V209	2,270	0	0	0	0	0	O.K.
138									
139 Total Customer Service	\$129,859		\$74,698	\$0	\$55,046	\$0	\$116	\$55,161	O.K.
140									
141 Total Bus. Ofc., Cust. Serv.	\$312,867		\$246,468	\$0	\$65,873	\$0	\$526	\$66,399	O.K.
142									

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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.	\$70,402	H48	\$55,461	\$0	\$14,823	\$0	\$118	\$14,941	O.K.
157 Other Cust. Serv., Direct	284	V211	284	0	0	0	0	0	O.K.
158									
159 Total Other Cust. Serv.	\$70,686		\$55,745	\$0	\$14,823	\$0	\$118	\$14,941	O.K.
160									
161 TOTAL CUSTOMER OPER. EXP.	\$395,822		\$312,081	\$0	\$83,096	\$0	\$645	\$83,741	O.K.
162									
163									
164 "BIG-THREE" EXPENSES:									
165									
166 Total Plt. Spec., ex Support	\$706,867	44	\$479,965	\$0	\$216,907	\$0	\$9,995	\$226,902	O.K.
167 Total Network Oper. Exp.	47,830	68	34,636	0	12,281	0	913	13,194	O.K.
168 Total Customer Operations	395,822	161	312,081	0	83,096	0	645	83,741	O.K.
169									
170 TOTAL "BIG THREE" EXPENSES	\$1,150,519		\$826,683	\$0	\$312,284	\$0	\$11,552	\$323,836	O.K.
171									
172									
173 CORPORATE OPERATIONS EXPENSE:									
174									
175 Exec. and Planning, Alloc.	\$262,863	H50	\$188,875	\$0	\$71,349	\$0	\$2,639	\$73,988	O.K.
176 Exec. and Planning, Direct	0	V213	0	0	0	0	0	0	O.K.
177									
178 Total Exec. and Planning	\$262,863		\$188,875	\$0	\$71,349	\$0	\$2,639	\$73,988	O.K.
179									
180 Admin. & General, Allocable	\$446,942	H50	\$321,142	\$0	\$121,313	\$0	\$4,488	\$125,800	O.K.
181 Admin. & General, Direct	58,337	V231	34,496	0	23,841	0	0	23,841	O.K.
182									
183 Total Admin. and Gen.	\$505,279		\$355,638	\$0	\$145,154	\$0	\$4,488	\$149,641	O.K.
184									
185 TOTAL CORPORATE OPERATIONS	\$768,142		\$544,513	\$0	\$216,502	\$0	\$7,127	\$223,629	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	5,842	V233	513	0	5,329	0	0	5,329	O.K.
192									
193 Total Non-income Taxes	\$5,842		\$513	\$0	\$5,329	\$0	\$0	\$5,329	O.K.
194									
195									
196 TOTAL OPER. EXP. AND TAXES	\$3,886,019		\$2,895,940	\$0	\$944,797	\$0	\$45,283	\$990,079	O.K.

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***** FCC PART 69 ***** IntraLATA Revenue Requirement Summary		Part 36 IntraLATA Total						
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
13	Net Investment	\$4,526,316	\$2,685,916	\$206,195	\$0	\$1,300,490	\$0	\$333,715
14	Rate of Return	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
15	Return on Rate Base	\$452,632	\$268,592	\$20,620	\$0	\$130,049	\$0	\$33,372
17	AFUDC	(11,226)	(6,600)	(718)	0	(3,076)	0	(832)
18	ITC Amortization	0	0	0	0	0	0	0
19	Other Return Adjustments	0	0	0	0	0	0	0
20								
21	Net Return	\$441,406	\$261,992	\$19,901	\$0	\$126,973	\$0	\$32,540
23	Interest Expense	137,808	81,775	6,278	0	39,595	0	10,160
24	Capitalized Payroll Taxes	0	0	0	0	0	0	0
25	Depreciation Adjustment	0	0	0	0	0	0	0
26	Other Income Adjustments	0	0	0	0	0	0	0
27								
28	After Tax Income	\$303,598	\$180,217	\$13,624	\$0	\$87,379	\$0	\$22,379
30	State Income Taxes	\$0	0	0	0	0	0	0
31	Federal Income Taxes	0	0	0	0	0	0	0
32	Operating Expenses and Taxes	990,079	389,696	98,419	4,882	390,231	43,273	63,578
33	Uncollectibles	18,150	7,708	4,311	0	6,131	0	0
34	Other Revenue Adjustments	0	0	0	0	0	0	0
35								
36	Basis for Gross Receipts Tax	1,442,711	658,288	119,039	4,882	520,279	43,273	96,949
37								
38	Gross Receipts Tax	44,834	20,457	3,699	152	16,168	1,345	3,013
39								
40	TOTAL REVENUE REQUIREMENT	\$1,494,469	\$679,853	\$126,331	\$5,034	\$539,503	\$44,618	\$99,130
41								
42								
43								
44								

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***** 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	\$535,838	L25	\$140,536	\$61,374	\$0	\$262,827	\$0	\$71,101	O.K.	
14										
15 Central Office Equipment	\$2,148,691	L70	\$866,299	\$378,325	\$0	\$804,570	\$0	\$99,497	O.K.	
16 Info. Term./Orig. Equipment	0	L78	0	0	0	0	0	0	O.K.	
17 Cable and Wire Facilities	4,188,204	L117	3,033,856	0	0	815,560	0	338,789	O.K.	
18										
19 Total COE, IOT, C&WF	\$6,336,896		\$3,900,155	\$378,325	\$0	\$1,620,129	\$0	\$438,286	O.K.	
20										
21 Total Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
22										
23 Total Tele. Plt. ex Intang.	\$6,872,734		\$4,040,691	\$439,700	\$0	\$1,882,956	\$0	\$509,387	O.K.	
24 Total Intangible Assets	0	L144	0	0	0	0	0	0	O.K.	
25										
26 Total Plant In Service	\$6,872,734		\$4,040,691	\$439,700	\$0	\$1,882,956	\$0	\$509,387	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	5,376	L164	3,161	344	0	1,473	0	398	O.K.	
30 Total Tel. Plt. Adjust.	0	L169	0	0	0	0	0	0	O.K.	
31										
32 TOTAL TELEPHONE PLANT	\$6,878,110		\$4,043,852	\$440,044	\$0	\$1,884,429	\$0	\$509,785	O.K.	
33										
34 less:										
35 Accum. Depr., Plt. in Serv.	2,390,318	M23	1,380,586	236,313	0	594,494	0	178,925	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	\$4,487,792		\$2,663,267	\$203,731	\$0	\$1,289,935	\$0	\$330,860	O.K.	
46 plus:										
47 Class B RTB Stock	0	L171	0	0	0	0	0	0	O.K.	
48 Materials and Supplies	9,726	L173	5,718	622	0	2,665	0	721	O.K.	
49 Cash Working Capital	28,798	L175	16,931	1,842	0	7,890	0	2,134	O.K.	
50 Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.	
51										
52 NET INVESTMENT	\$4,526,316		\$2,685,916	\$206,195	\$0	\$1,300,490	\$0	\$333,715	O.K.	
53										



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***** FCC PART 69 *****		Part 36		Source or		Local		Information		Common		Billing and		Other	
IntraLATA Investment		IntraLATA		Apportion		Switching		(F)		(G)		(H)		(I)	
Detail		Total		(C)		(E)		(F)		(G)		(H)		(I)	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
<b>LAND AND SUPPORT ASSETS:</b>															
13	Land Assets, Message	\$0	N28	0	0	0	0	0	0	0	0	0	0	0	O.K.
14	Land Assets, Private Line	0	N28	0	0	0	0	0	0	0	0	0	0	0	O.K.
15	Total Land Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16	Support Assets, Message	\$498,777	N28	\$130,816	\$57,129	\$244,649	\$0	\$66,184	\$0	\$244,649	\$0	\$0	\$66,184	\$0	O.K.
17	Support Assets, Private Line	37,061	N28	9,720	4,245	18,178	0	4,918	0	18,178	0	0	4,918	0	O.K.
18	Total Support Assets	\$535,838		\$140,536	\$61,374	\$262,827	\$0	\$71,101	\$0	\$262,827	\$0	\$0	\$71,101	\$0	O.K.
19	Total Land and Supp. Assets	\$535,838		\$140,536	\$61,374	\$262,827	\$0	\$71,101	\$0	\$262,827	\$0	\$0	\$71,101	\$0	O.K.
<b>CENTRAL OFFICE EQUIPMENT:</b>															
20	Operator Sys., DA	\$0	(F)	0	0	0	0	0	0	0	0	0	0	0	O.K.
21	Operator Sys., Other	0	(I)	0	0	0	0	0	0	0	0	0	0	0	O.K.
22	Total Operator Systems	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
23	Tandem Switching	\$0	(G)	0	0	0	0	0	0	0	0	0	0	0	O.K.
24	Tandem Assigned	0	Direct	0	0	0	0	0	0	0	0	0	0	0	O.K.
25	Total Tandem Switching	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
26	Local Switching	\$378,325	(E)	0	\$378,325	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
27	Local Assigned	0	Direct	0	0	0	0	0	0	0	0	0	0	0	O.K.
28	Total Local Switching	\$378,325		\$0	\$378,325	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
29	Total Switching	\$378,325		\$0	\$378,325	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

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***** FCC PART 69 *****		Part 36								
IntraLATA Investment		IntraLATA	Source or	Common	Local	Information	Common	Billing and	Other	
Detail		Total	Apportion	Line	Switching		Transport	Collection		
(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	866,299	(D)	866,299	0	0	0	0	0	O.K.
60	COE Exch. Line - PL etc.	94,329	(I)	0	0	0	0	0	94,329	O.K.
61	COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	O.K.
62	COE Interexchange, Message	212,676	(G)	0	0	0	212,676	0	0	O.K.
63	COE Interexchange, PL	0	(I)	0	0	0	0	0	0	O.K.
64	COE Interexchange, Assigned	5,168	(G)	0	0	0	0	0	5,168	O.K.
65	COE H/R Message	591,893	(G)	0	0	0	591,893	0	0	O.K.
66	COE H/R Assigned	0	Direct	0	0	0	0	0	0	O.K.
67										
68	Total COE Transmission	\$1,770,366		\$866,299	\$0	\$0	\$804,570	\$0	\$99,497	O.K.
69										
70	Total Central Office Equip.	\$2,148,691		\$866,299	\$378,325	\$0	\$804,570	\$0	\$99,497	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	\$330,348	(I)	\$0	\$0	\$0	\$0	\$0	\$330,348	O.K.
83	Exchange Message	3,033,856	(D)	3,033,856	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	\$3,364,204		\$3,033,856	\$0	\$0	\$0	\$0	\$330,348	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	\$264,538	(G)	\$0	\$0	\$0	\$264,538	\$0	\$0	O.K.
94	Interexchange PL, WATS	0	(I)	0	0	0	0	0	0	O.K.
95	Interexchange Assigned	8,441	(G)	0	0	0	0	0	8,441	O.K.
96										
97	Total Interexchange C&WF	\$272,979		\$0	\$0	\$0	\$264,538	\$0	\$8,441	O.K.

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***** 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	\$551,022	(G)	\$0	\$0	\$0	\$551,022	\$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	\$551,022		\$0	\$0	\$0	\$551,022	\$0	\$0	\$0	O.K.
116										
117 Total Cable and Wire Facil.	\$4,188,204		\$3,033,856	\$0	\$0	\$815,560	\$0	\$338,789	\$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.

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***** 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	5,376	N46	3,161	344	0	1,473	0	398	O.K.
165									
166 Total Plt. Under Const.	\$5,376		\$3,161	\$344	\$0	\$1,473	\$0	\$398	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	\$9,726	N37	\$5,718	\$622	\$0	\$2,665	\$0	\$721	O.K.
174									
175 CASH WORKING CAPITAL	\$28,798	N37	\$16,931	\$1,842	\$0	\$7,890	\$0	\$2,134	O.K.
176									
177 EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

VALLEY TELECOM COOP ASSN

***** 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	\$233,571	N28	\$61,259	\$26,753	\$0	\$114,566	\$0	\$30,993	O.K.
16 COE Switching	209,560	L44	0	209,560	0	0	0	0	O.K.
17 COE Operator	0	L32	0	0	0	0	0	0	O.K.
18 COE Transmission	387,918	L68	189,821	0	0	176,295	0	21,801	O.K.
19 IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
20 Cable and Wire Facilities	1,559,269	L117	1,129,505	0	0	303,633	0	126,131	O.K.
21 Other Plant	0	N37	0	0	0	0	0	0	O.K.
22									
23 Total Accum. Depr., TPIS	\$2,390,318		\$1,380,586	\$236,313	\$0	\$594,494	\$0	\$178,925	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.	\$2,390,318		\$1,380,586	\$236,313	\$0	\$594,494	\$0	\$178,925	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.

VALLEY TELECOM COOP ASSN

***** FCC PART 69 *****		Part 36	Common	Local	Information	Common	Billing and	Other		
Apportionment Factors		IntraLATA	Line	Switching		Transport	Collection			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Central Office Equipment	\$2,148,691	L70	\$866,299	\$378,325	\$0	\$804,570	\$0	\$99,497	O.K.
14	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
15	C&W Facilities	4,188,204	L117	3,033,856	0	0	815,560	0	338,789	O.K.
16										
17	Total	\$6,336,896		\$3,900,155	\$378,325	\$0	\$1,620,129	\$0	\$438,286	O.K.
18	Factor	1.000000		0.615468	0.059702	0.000000	0.255666	0.000000	0.069164	O.K.
19										
20	Sum: Sw., Trans., Other	\$2,436,740	17	\$0	\$378,325	\$0	\$1,620,129	\$0	\$438,286	O.K.
21	Factor	1.000000		0.000000	0.155259	0.000000	0.664876	0.000000	0.179866	O.K.
22										
23	Central Office Equipment	\$2,148,691	L70	\$866,299	\$378,325	\$0	\$804,570	\$0	\$99,497	O.K.
24	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
25	C&WF, Excl. Exch. Message	1,154,348	L117-83	0	0	0	815,560	0	338,789	O.K.
26										
27	Total	\$3,303,040		\$866,299	\$378,325	\$0	\$1,620,129	\$0	\$438,286	O.K.
28	Factor	1.000000		0.262273	0.114539	0.000000	0.490496	0.000000	0.132692	O.K.
29										
30	General Support Facilities	\$535,838	L25	\$140,536	\$61,374	\$0	\$262,827	\$0	\$71,101	O.K.
31	Central Office Equipment	2,148,691	13	866,299	378,325	0	804,570	0	99,497	O.K.
32	Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.
33	C&W Facilities	4,188,204	15	3,033,856	0	0	815,560	0	338,789	O.K.
34	Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.
35										
36	Total	\$6,872,734		\$4,040,691	\$439,700	\$0	\$1,882,956	\$0	\$509,387	O.K.
37	Factor	1.000000		0.587931	0.063977	0.000000	0.273975	0.000000	0.074117	O.K.
38										
39	Sum: Com. Ln., Sw., Trans.	\$6,363,347	36	\$4,040,691	\$439,700	\$0	\$1,882,956	\$0	\$0	O.K.
40	Factor	1.000000		0.634995	0.069099	0.000000	0.295907	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	\$6,872,734	K26	\$4,040,691	\$439,700	\$0	\$1,882,956	\$0	\$509,387	O.K.
46	Factor	1.000000		0.587931	0.063977	0.000000	0.273975	0.000000	0.074117	O.K.

VALLEY TELECOM COOP ASSN

***** FCC PART 69 *****		Part 36								
Apportionment Factors		IntraLATA	Source	Common	Local	Information	Common	Billing and	Other	
		Total		Line	Switching		Transport	Collection		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
60 Interstate Equiv. Factor	0.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
61 Wtd. Std. Work Seconds	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
62										
63 "BIG THREE" Expenses	\$339,321	O171	\$102,053	\$20,823	\$2,921	\$163,568	\$27,237	\$22,719		O.K.
64 Factor	1.000000		0.300756	0.061368	0.008609	0.482046	0.080268	0.066954		(0)
65										
66 Net Investment	\$4,526,316	J13	\$2,685,916	\$206,195	\$0	\$1,300,490	\$0	\$333,715		O.K.
67 Factor	1.000000		0.593400	0.045555	0.000000	0.287317	0.000000	0.073728		O.K.

VALLEY TELECOM COOP ASSN

***** 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.	\$26	N37	\$15	\$2	\$0	\$7	\$0	\$2	O.K.
16	Network Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
17										
18	Total Network Support Exp.	\$26		\$15	\$2	\$0	\$7	\$0	\$2	O.K.
19										
20	General Support, Alloc.	\$15,459	N30	\$4,054	\$1,771	\$0	\$7,583	\$0	\$2,051	O.K.
21	General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
22										
23	Total General Support Exp.	\$15,459		\$4,054	\$1,771	\$0	\$7,583	\$0	\$2,051	O.K.
24										
25	Central Office Eq., Alloc.	\$57,705	N31	\$23,265	\$10,160	\$0	\$21,608	\$0	\$2,672	O.K.
26	Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O.K.
27										
28	Total COE Exp.	\$57,705		\$23,265	\$10,160	\$0	\$21,608	\$0	\$2,672	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.	\$90,525	N33	\$65,575	\$0	\$0	\$17,628	\$0	\$7,323	O.K.
37	Cable & Wire, Direct	78,671	Direct	0	0	0	78,671	0	0	O.K.
38										
39	Total C&WF Exp.	\$169,196		\$65,575	\$0	\$0	\$96,299	\$0	\$7,323	O.K.
40										
41	TOTAL PLT. SPEC. OPER. EXP.	\$242,387		\$92,910	\$11,933	\$0	\$125,496	\$0	\$12,048	O.K.
42										
43	TOTAL PLT. SPEC., ex SUPPORT	\$226,902		\$88,840	\$10,160	\$0	\$117,906	\$0	\$9,995	O.K.



VALLEY TELECOM COOP ASSN

***** 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.	\$13,194	N18	\$8,120	\$788	\$0	\$3,373	\$0	\$913	O.K.
65 Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66									
67 Total Network Oper. Exp.	\$13,194		\$8,120	\$788	\$0	\$3,373	\$0	\$913	O.K.
68									
69 Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70									
71 Depr., Support Assets	\$30,699	L23	\$8,051	\$3,516	\$0	\$15,058	\$0	\$4,073	O.K.
72 Depr., COE Switching	59,736	L44	0	59,736	0	0	0	0	O.K.
73 Depr., COE Operator	0	L32	0	0	0	0	0	0	O.K.
74 Depr., COE Transmission	137,516	L68	67,291	0	0	62,496	0	7,729	O.K.
75 Depr., IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
76 Depr., C&W Facilities	193,849	L117	140,421	0	0	37,748	0	15,681	O.K.
77 Depr., PHFU	0	L147	0	0	0	0	0	0	O.K.
78									
79 Total Depreciation Expense	\$421,800		\$215,764	\$63,252	\$0	\$115,302	\$0	\$27,483	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.	\$421,800		\$215,764	\$63,252	\$0	\$115,302	\$0	\$27,483	O.K.
89									
90 TOTAL NON-SPEC. OPER. EXP.	\$434,993		\$223,884	\$64,039	\$0	\$118,675	\$0	\$28,395	O.K.

VALLEY TELECOM COOP ASSN

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
104 CUSTOMER OPERATIONS EXPENSE:									
105									
106 Marketing, Allocable	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
107 Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108									
109 Total Marketing Expense	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
110									
111 Operator Service, Alloc.	\$0	N61	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112 Operator Service, Direct	0	Direct	0	0	0	0	0	0	O.K.
113									
114 Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
115									
116 Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
117 Alphabetical Directory	2,400	(F)	0	0	2,400	0	0	0	O.K.
118 Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119									
120 Total Directory	\$2,400		\$0	\$0	\$2,400	\$0	\$0	\$0	O.K.
121									
122 Bus. Ofc., EU Presubscription	0	N40	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
123 Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
124 Bus. Ofc., EU Access PL & All Other	368	(H)	0	0	0	0	0	368	O.K.
125 Bus. Ofc., EU Message	9,423	(H)	0	0	0	0	9,423	0	O.K.
126 Bus. Ofc., EU Reserved	0	(I)	0	0	0	0	0	0	O.K.
127 Bus. Ofc., IX Special Access	43	(I)	0	0	0	0	0	43	O.K.
128 Bus. Ofc., IX Switched Access	1,323	N40	840	91	0	392	0	0	O.K.
129 Bus. Ofc., IX Billing and Collection	81	(H)	0	0	0	0	81	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	\$11,238		\$840	\$91	\$0	\$392	\$9,504	\$411	O.K.
134									
135 Cust. Serv., Msg. Process	\$0	(H)	0	0	0	0	0	0	O.K.
136 Cust. Serv., Other B&C	12,873	(H)	0	0	0	0	12,873	0	O.K.
137 Cust. Serv., CABS	42,289	N21	0	6,566	0	28,117	0	7,606	O.K.
138 Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139									
140 Total Customer Service	\$55,161		\$0	\$6,566	\$0	\$28,117	\$12,873	\$7,606	O.K.
141									
142 Total BO, CS, OS, Dir.	\$68,799		\$840	\$6,657	\$2,400	\$28,508	\$22,377	\$8,017	O.K.

VALLEY TELECOM COOP ASSN

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
158 Other Cust. Serv., Alloc.	\$14,941	142	\$182	\$1,446	\$521	\$6,191	\$4,860	\$1,741	O.K.	
159 Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	O.K.	
160										
161 Total Other Cust. Serv.	\$14,941		\$182	\$1,446	\$521	\$6,191	\$4,860	\$1,741	O.K.	
162										
163 TOTAL CUSTOMER OPER. EXP.	\$83,741		\$1,023	\$8,103	\$2,921	\$34,699	\$27,237	\$9,758	O.K.	
164										
165 "BIG-THREE" EXPENSES:										
166										
167 Total Plt. Specific Exp.	\$242,387	41	\$92,910	\$11,933	\$0	\$125,496	\$0	\$12,048	O.K.	
168 Total Plt Non-specific Exp.	13,194	62 + 67 +69	8,120	788	0	3,373	0	913	O.K.	
169 Total Customer Operations	83,741	163	1,023	8,103	2,921	34,699	27,237	9,758	O.K.	
170										
171 TOTAL "BIG THREE" EXPENSES	\$339,321		\$102,053	\$20,823	\$2,921	\$163,568	\$27,237	\$22,719	O.K.	
172										
173 CORPORATE OPERATIONS EXPENSE:										
174										
175 Exec. and Planning, Alloc.	\$73,988	N64	\$22,252	\$4,540	\$637	\$35,666	\$5,939	\$4,954	O.K.	
176 Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O.K.	
177										
178 Total Exec. and Planning	\$73,988		\$22,252	\$4,540	\$637	\$35,666	\$5,939	\$4,954	O.K.	
179										
180 Admin. & General, Allocable	\$125,800	N64	\$37,835	\$7,720	\$1,083	\$60,642	\$10,098	\$8,423	O.K.	
181 Admin. & General, Direct	23,841	Direct	8,408	1,716	241	13,476	0	0	O.K.	
182										
183 Total Admin. and Gen.	\$149,641		\$46,243	\$9,436	\$1,324	\$74,118	\$10,098	\$8,423	O.K.	
184										
185 TOTAL CORPORATE OPERATIONS	\$223,629		\$68,495	\$13,977	\$1,961	\$109,783	\$16,037	\$13,377	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	5,329	Direct	3,384	368	0	1,577	0	0	O.K.	
191									O.K.	
192										
193 Total Non-income Taxes	\$5,329		\$3,384	\$368	\$0	\$1,577	\$0	\$0	O.K.	
194										
195 TOTAL OPER. EXP. AND TAXES	\$990,079		\$389,696	\$98,419	\$4,882	\$390,231	\$43,273	\$63,578	O.K.	

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME ..... VALLEY TELECOM COOP ASSN  
 PERIOD ADDRESSED ..... ENDING DECEMBER 31,2001 WITH KNOWN & MEASURABLE CHANGES  
 RUN DATE AND TIME ..... 19-Jun-2002 ..... 08:32:28 AM

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

Intrastate

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE
				InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
PLANT INVESTMENT DETAIL:								
21 Land, Allocable	0	---	---	---	---	---	---	---
22 Land, Direct	0	---	0	0	0	0	0	0
23 Motor Vehicles	0	---	---	---	---	---	---	---
24 Aircraft	0	---	---	---	---	---	---	---
25 Special Purpose Vehicles	0	---	---	---	---	---	---	---
26 Garage Work Equipment	0	---	---	---	---	---	---	---
27 Other Work Equipment	1,942,531	---	---	---	---	---	---	---
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	0	---	---	---	---	---	---	---
38 CAT 2 Tandem Sw. Direct	0	---	0	0	0	0	0	0
39 CAT 3 Local Sw. Allocable	1,548,287	---	---	---	---	---	---	---
40 CAT 3 Local Sw. Direct	0	---	0	0	0	0	0	0
41 CAT 4.12 Exchange Trunk	140,123	---	---	---	---	---	---	---
42 CAT 4.12 Exch. Tr. Direct	0	---	0	0	0	0	0	0
43 CAT 4.13 Exch. Ln. Msg., PL & WATS	3,624,262	---	---	---	---	---	---	---
44 Reserved	0	---	---	---	---	---	---	---
45 CAT 4.13 Direct	204,180	---	204,180	0	0	0	0	0
46 CAT 4.23 Message, PL & WATS	473,944	---	---	---	---	---	---	---
47 Reserved	0	---	---	---	---	---	---	---
48 CAT 4.23 Direct	43,238	---	38,070	0	0	0	5,168	5,168
49 CAT 4.3 H/R Message	1,780,382	---	---	---	---	---	---	---
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

\*\*\*\*\*  
 VALLEY TELECOM COOP ASSN  
 ENDING DECEMBER 31,2001 WITH KNOWN & MEASURABLE CHANGES

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	12,692,481	---	---	---	---	---	---	---
74 Other CAT 1 C&WF	0	---	0	0	0	0	0	0
75 CAT 2 C&WF	136,397	---	---	---	---	---	---	---
76 CAT 2 C&WF, Wideband	0	---	0	0	0	0	0	0
77 CAT 3 Joint Message & PL/WATS	589,516	---	---	---	---	---	---	---
78 Reserved	0	---	---	---	---	---	---	---
79 CAT 3 Direct	82,384	---	73,943	0	0	0	8,441	8,441
80 CAT 4 Message	1,657,443	---	---	---	---	---	---	---
81 CAT 4 WATS	0	---	0	0	0	0	0	0
82 CAT 4 Direct	0	---	0	0	0	0	0	0
83 Allocable Support Leases	0	---	---	---	---	---	---	---
84 Direct Support Leases	0	---	0	0	0	0	0	0
85 COE Operator	0	---	---	---	---	---	---	---
86 COE Tandem Switch	0	---	---	---	---	---	---	---
87 COE Local Switch	0	---	---	---	---	---	---	---
88 COE Transmission	0	---	---	---	---	---	---	---
89 COE Direct	0	---	0	0	0	0	0	0
90 IOT Leases	0	---	0	0	0	0	0	0
91 C&WF Leases	0	---	0	0	0	0	0	0
92 Leasehold Imp. Land etc.	0	---	---	---	---	---	---	---
93 Leasehold Imp. COE Switching	0	---	---	---	---	---	---	---
94 Leasehold Imp. COE Operator	0	---	---	---	---	---	---	---
95 Leasehold Imp. COE Trans.	0	---	---	---	---	---	---	---
96 Leasehold Imp. IOT	0	---	0	0	0	0	0	0
97 Leasehold Imp. C&WF	0	---	0	0	0	0	0	0
98 Leasehold Imp. Other	0	---	0	0	0	0	0	0
99 Allocable Acct. No. 2690	0	---	---	---	---	---	---	---
100 Direct Acct. No. 2690	0	---	0	0	0	0	0	0
101 Materials and Supplies	35,200	---	---	---	---	---	---	---
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

VALLEY TELECOM COOP ASSN  
ENDING DECEMBER 31,2001 WITH KNOWN & MEASURABLE CHANGES

	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service			Private Line			TOTAL INTRASTATE
				InterLATA	IntraLATA	InterLATA	InterLATA	IntraLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(I)	
***** FCG PART 36 *****										
123 TPUC -- Short Term, Alloc.	0									
124 TPUC -- Short Term, Direct	0									
125 TPUC -- Long Term, Alloc.	19,490									
126 TPUC -- Long Term, Direct	0									
127										
RESERVES AND DEFERRALS:										
128 Acc. Depr. Support Assets	846,745									
129 Acc. Depr. COE Switching	857,619									
130 Acc. Depr. COE Operator	0									
131 Acc. Depr. COE Transmission	1,373,017									
132 Acc. Depr. IOT Equipment	0									
133 Acc. Depr. Cable and Wire Facilities	5,643,409									
134 Acc. Depr. Other Plant	0									
135 Accum. Amort., Tangible Inv.	0									
136 Accum. Amort., Intang. Inv.	0									
137 Accum. Amort., Other	0									
138 Acc. Def. IT Support Assets	0									
139 Acc. Def. IT COE Switching	0									
140 Acc. Def. IT COE Operator	0									
141 Acc. Def. IT COE Trans.	0									
142 Acc. Def. IT IOT Equipment	0									
143 Acc. Def. IT C&WF	0									
144 Acc. Def. IT Unclassified	0									
145										
146										
OPERATING EXPENSES AND TAXES:										
147 Network Support, Alloc.	95									
148 Network Support, Direct	0									
149 General Support, Alloc.	56,042									
150 General Support, Direct	0									
151 Central Office Eq., Alloc.	209,864									
152 Central Office Eq., Direct	0									
153 Cust. Premises Equip.	0									
154 Coinless Pay Phone Exp.	0									
155 Other IOT	0									
156 IOT Direct	0									
157 Cable & Wire, Alloc.	327,635									
158 Cable & Wire, Direct	169,368									
159			90,697		78,671				78,671	

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

.....  
 VALLEY TELECOM COOP ASSN  
 ENDING DECEMBER 31,2001 WITH KNOWN & MEASURABLE CHANGES

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)	
176 Oth. Plt. and Equip., Alloc.	0	---	---	---	---	---	---	---	---
177 Oth. Plt. and Equip., Direct	0	---	0	0	0	0	0	0	0
178 Network Operations, Alloc.	47,830	---	---	---	---	---	---	---	---
179 Network Operations, Direct	0	---	0	0	0	0	0	0	0
180 Total Access Expense	361,299	---	361,299	0	0	0	0	0	0
181 Depr., Support Assets	111,289	---	---	---	---	---	---	---	---
182 Depr., COE Switching	244,466	---	---	---	---	---	---	---	---
183 Depr., COE Operator	0	---	---	---	---	---	---	---	---
184 Depr., COE Transmission	486,733	---	---	---	---	---	---	---	---
185 Depr., IOT Equipment	0	---	---	---	---	---	---	---	---
186 Depr., C&W Facilities	701,592	---	---	---	---	---	---	---	---
187 Amort., Tangible Assets	0	---	---	---	---	---	---	---	---
188 Amort., Intangible Assets	0	---	---	---	---	---	---	---	---
189 Other Amortization	0	---	0	0	0	0	0	0	0
190 Direct Assigned Amort.	0	---	0	0	0	0	0	0	0
191 Marketing, Allocable	0	---	---	---	---	---	---	---	---
192 Marketing, Direct	0	---	0	0	0	0	0	0	0
193 Operator Service, Alloc.	0	---	---	---	---	---	---	---	---
194 Operator Service, Direct	0	---	0	0	0	0	0	0	0
195 Classified Directory	0	---	0	0	0	0	0	0	0
196 Alphabetical Directory	12,269	---	---	---	---	---	---	---	---
197 Foreign Directory	0	---	---	---	---	---	---	---	---
198 Bus. Ofc., EU Presubscription	15,502	---	---	---	---	---	---	---	---
199 Bus. Ofc., EU MTS & WATS	25,299	---	---	---	---	---	---	---	---
200 Bus. Ofc., EU Access, P/L & all Other	139,101	---	---	---	---	---	---	---	---
201 Bus. Ofc., IXC Special Access	90	---	---	---	---	---	---	---	---
202 Bus. Ofc., IXC Switched Access	2,867	---	---	---	---	---	---	---	---
203 Bus. Ofc., IXC B & C Services	149	---	---	---	---	---	---	---	---
204 Coin Collect & Admin.	0	---	---	---	---	---	---	---	---
205 Cust. Svc., Direct	0	---	0	0	0	0	0	0	0
206 Cust. Serv., Msg. Process	0	---	---	---	---	---	---	---	---
207 Cust. Serv., Other B&C	43,012	---	---	---	---	---	---	---	---
208 Cust. Serv., CABS	84,577	---	---	---	---	---	---	---	---
209 Cust. Serv., EU Common Line	2,270	---	2,270	0	0	0	0	0	0
210 Other Cust. Serv., Alloc.	70,402	---	---	---	---	---	---	---	---
211 Other Cust. Serv., Direct	284	---	284	0	0	0	0	0	0
212 Exec. and Planning, Alloc.	262,863	---	---	---	---	---	---	---	---
213 Exec. and Planning, Direct	0	---	0	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

VALLEY TELECOM COOP ASSN  
 ENDING DECEMBER 31,2001 WITH KNOWN & MEASURABLE CHANGES

		Intrastate									
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE		
***** FCC PART 36 *****	(A)				(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA
230	Admin. & General, Allocable	446,942	---	---	---	---	---	---	---	---	---
231	Admin. & General, Direct	58,337	---	34,496	0	23,841	0	0	0	23,841	
232	Non-income Taxes, Allocable	0	---	---	---	---	---	---	---	---	
233	Non-income Taxes, Direct	5,842	---	513	0	5,329	0	0	0	5,329	
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	(40,695)	---	---	---	---	---	---	---	---	
241	ITC Amortization	0	---	---	---	---	---	---	---	---	
242	Other Return Adjustments	0	---	0	0	0	0	0	0	0	
243	Contributions	3,940	---	---	---	---	---	---	---	---	
244	Interest Expense	497,883	---	---	---	---	---	---	---	---	
245	Capital Lease Expense	0	---	---	---	---	---	---	---	---	
246	Capitalized Payroll taxes	0	---	---	---	---	---	---	---	---	
247	Depreciation Adjustment	0	---	---	---	---	---	---	---	---	
248	Other Income Adjustments	0	---	0	0	0	0	0	0	0	
249	Uncollectibles	35,756	---	17,606	0	18,150	0	0	0	18,150	
250	Other Revenue Adjustments	0	---	0	0	0	0	0	0	0	
251	Other Revenue Taxes	0	---	0	0	0	0	0	0	0	
252											



SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

.....  
 VALLEY TELECOM COOP ASSN  
 ENDING DECEMBER 31,2001 WITH KNOWN & MEASURABLE CHANGES

		Interstate				Intrastate			
		Private Line				Private Line			
***** FCC PART 36 *****		TOTAL COMPANY	Source/ Allocator	Other	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
271 Working Loops	3,919	---	70	0	0	0	102	102	
272 Equivalent Interexchange Cct. Miles	41,210	---	0	0	0	0	0	0	
273 Interexchange Circuit Terminations	230	---	0	0	0	0	0	0	

**2001 INTRASTATE SWITCHED ACCESS  
FILING BACKUP**

**FOR**

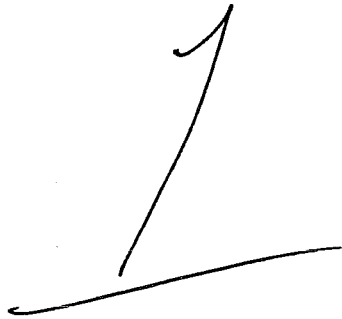
**VALLEY TELECOM COOP. ASSN.**

**HERREID, SD**

**PREPARED BY:**

**MARTIN GROUP, INC.  
1515 NORTH SANBORN BOULEVARD  
MITCHELL, SOUTH DAKOTA 57301-1021  
(605)996-9646**

**CONFIDENTIAL**



**South Dakota Public Utilities Commission**  
**WEEKLY FILINGS**  
**For the Period of June 20, 2002 through June 26, 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**

**CT02-023 In the Matter of the Complaint filed by Leroy Hill Law Office, Belle Fourche, South Dakota, against Qwest Corporation Regarding Billing, Poor Service, Disconnect and Phone Book Listing.**

Complainant's representative requested dual service in January 2002, while he was in the process of moving his business. When he requested that the dual service be stopped, Qwest disconnected his home telephone service. In May 2002, Complainant's representative received a bill from Qwest for \$461.21. When Qwest was contacted about the billing, he was instructed to not pay the bill as he was still being billed for dual service. On June 17, 2002, Complainant's business phone service was disconnected. When Qwest was contacted about the disconnect, he was advised that Qwest was attempting to disconnect the dual service and that service would be restored. On this same day he received a disconnect notice from Qwest indicating that he needed to pay \$515.99 or his service would be disconnected on June 20, 2002. When a customer attempted to contact Complainant's representative, the customer was not able to find the Complainant's business phone listing in the Qwest phone book. Complainant has had its business listed in the phone book since 1962. Complainant's representative states that because his number and new address are not listed in the phone book, he has lost business. Complainant's representative has had to spend money for advertising to try and notify consumers of his new location and telephone number. Complainant's representative does not know what remedy will make him whole, but he does request a substantial sum from Qwest to reimburse him for the unnecessary advertising.

Staff Analyst: Mary Healy  
Staff Attorney: Karen Cremer  
Date Docketed: 06/25/02  
Intervention Deadline: N/A

**TELECOMMUNICATIONS**

**TC02-069 In the Matter of the Filing for Approval of Statement of Generally Available Terms and Conditions for Interconnection, Unbundled Network Elements, Ancillary Services and Resale of Telecommunications Services between Qwest Corporation and BridgeBand Communications, Inc.**

On June 20, 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 BridgeBand Communications Inc., (BridgeBand). 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 10, 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: 06/20/02  
Initial Comments Due: 07/10/02

**TC02-070 In the Matter of the Establishment of Switched Access Rates for the Local Exchange Carriers Association.**

On June 20, 2002, the Local Exchange Carriers Association filed tariff sheets to reflect the consolidation of Sancom, Inc. into Sanborn Telephone Cooperative and Sanborn Telephone Cooperative change of name to Santel Communications Cooperative, Inc.

Staff Analyst: Harlan Best  
Staff Attorney: Karen Cremer  
Date Docketed: 06/20/02  
Intervention Deadline: 07/12/02

**TC02-071 In the Matter of the Establishment of Switched Access Revenue Requirement for Baltic Telecom Cooperative.**

On June 20, 2002, Baltic Telecom Cooperative, Baltic, 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: 06/20/02  
Intervention Deadline: 07/12/02

**TC02-072 In the Matter of the Establishment of Switched Access Revenue Requirement for East Plains Telecom, Inc.**

On June 20, 2002, East Plains Telecom, Inc., Baltic, 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: 06/20/02  
Intervention Deadline: 07/12/02

**TC02-073 In the Matter of the Establishment of Switched Access Revenue Requirement for Sanborn Telephone Cooperative and SANCOM, Inc.**

On June 20, 2002, Sanborn Telephone Cooperative, Woonsocket, 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: 06/20/02  
Intervention Deadline: 07/12/02

**TC02-074 In the Matter of the Establishment of Switched Access Revenue Requirement for Valley Telecommunications Cooperative Association.**

On June 20, 2002, Valley Telecom Cooperative Association, Herried, 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: Heather Forney  
Staff Attorney: Karen Cremer  
Date Docketed: 06/20/02  
Intervention Deadline: 07/12/02

**TC02-075 In the Matter of the Filing by Kadoka Telephone Company to Establish Switched Access Rates.**

On June 25, 2002, Kadoka Telephone Company, Kadoka, South Dakota, filed revised Switched Access Tariff rates with a proposed effective date of August 1, 2002. In accordance with ARSD 20:10:27:12, the switched access rates are the average of all cost companies (for the year ended December 31, 2000) in South Dakota excluding Qwest Corporation.

Staff Analyst: Harlan Best  
Staff Attorney: Karen Cremer  
Date Docketed: 06/25/02  
Intervention Deadline: 07/12/02

**TC02-076 In the Matter of the Establishment of Switched Access Revenue Requirement for Brookings Municipal Telephone Company.**

On June 26, 2002, the City of Brookings Municipal Telephone Department 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: 06/26/02  
Intervention Deadline: 07/12/02

**You may receive this listing and other PUC publications via our website or via internet e-mail.  
You may subscribe or unsubscribe to the PUC mailing lists at <http://www.state.sd.us/puc>**

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

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

KENNETH E. BARKER\*

MICHAEL A. WILSON†

MICHAEL P. REYNOLDS\*\*

JOHN W. BURKE\*\*\*

**REPLY TO: BELLE FOURCHE OFFICE**

July 9, 2002

**VIA HAND DELIVERY**

**RECEIVED**

**JUL 09 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. Local Exchange Carriers Association TC02-070**  
**S&S Communications v. Baltic Telecom Cooperative TC02-071**  
**S&S Communications v. East Plains Telecom, Inc. TC02-072**  
**S&S Communications v. Sanborn Telephone Cooperative/SANCOM, Inc. TC02-073**  
**S&S Communications v. Valley Telecomm. Cooperative Association TC02-074**  
**S&S Communications v. Kadoka Telephone Company TC02-075**  
**S&S Communications v. Brookings Municipal Telephone Company TC02-076**

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 Rates for the Local Exchange Carriers Association - S&S Communications'Petition to Intervene;
2. In the Matter of the Establishment of Switched Access Revenue Requirement for Baltic Telecom Cooperative - S&S Communications'Petition to Intervene;
3. In the Matter of the Establishment of Switched Access Revenue Requirement for East Plains Telecom, Inc. - S&S Communications'Petition to Intervene;
4. In the Matter of the Establishment of Switched Access Revenue Requirement for Sanborn Telephone Cooperative and SANCOM, Inc. - S&S Communications'Petition to Intervene;
5. In the Matter of the Establishment of Switched Access Revenue Requirement for Valley Telecommunications Cooperative Association - S&S Communications' Petition to Intervene;

6. In the Matter of the Filing by Kadoka Telephone Company to Establish Switched Access Rates - S&S Communications' Petition to Intervene; and,
7. In the matter of the Establishment of Switched Access Revenue Requirement for Brookings Municipal Telephone Company - S&S Communications' Petition to Intervene.

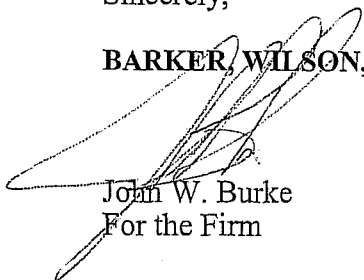
By copies of this letter, copies of the same are being served upon the opposing parties via first class mail.

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 "Joan W. Burke", is written over the typed name and firm name.

Joan W. Burke  
For the Firm

JWB/bb

Enclosures

cc: S&S Communications  
Don Lee  
Gene Kroell  
Don Snyders  
Dianna Quaschnick  
Pat Morse  
Craig Osvog



RECEIVED

JUL 09 2002

BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF SOUTH DAKOTA

SOUTH DAKOTA PUBLIC  
UTILITIES COMMISSION

IN THE MATTER OF THE ESTABLISHMENT OF  
SWITCHED ACCESS REVENUE REQUIREMENT  
FOR VALLEY TELECOMMUNICATIONS  
COOPERATIVE ASSOCIATION

)  
)  
) TC02-074

) S&S COMMUNICATIONS'  
) PETITION TO INTERVENE  
)  
)  
)

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

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

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

3. Because S&S Communications purchases switched access services from Valley  
Telecommunications Cooperative Association any increase in the rates of such services will  
directly and immediately affect the pecuniary interests of S&S Communications as it will  
naturally affect S&S Communications' operating expenses.

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

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

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

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

Dated this 9th day of July, 2002.

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

By: 

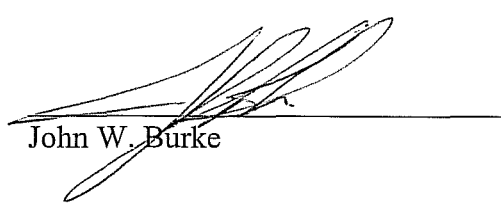
John W. Burke  
117 5<sup>th</sup> Avenue  
P.O. Box 100  
Belle Fourche, SD 57717-0100  
Tel: (605) 723-8000  
Fax: (605) 723-8010

### **CERTIFICATE OF SERVICE**

I, John W. Burke, hereby certify that on the 9th 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

Dianna Quaschnick, General Manager  
Valley Telecommunications Coop.  
P.O. Box 7  
Herried, SD 57632

  
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 VALLEY )</b>	<b>ORDER ASSESSING FILING</b>
<b>TELECOMMUNICATIONS COOPERATIVE )</b>	<b>FEE</b>
<b>ASSOCIATION )</b>	<b>TC02-074</b>

On June 20, 2002, Valley Telecommunications Cooperative Association (Valley) filed for approval by the Public Utilities Commission (Commission) its 2001 Intrastate Switched Access Cost Study.

On June 27, 2002, the Commission electronically transmitted notice of the filing and the intervention deadline of July 12, 2002, to interested individuals and entities. On July 9, 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 23, 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 Valley 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 Valley 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 7<sup>th</sup> day of August, 2002.

<p><b>CERTIFICATE OF SERVICE</b></p> <p>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.</p> <p>By: <u>Melaine Kalbo</u></p> <p>Date: <u>8/7/02</u></p> <p align="center">(OFFICIAL SEAL)</p>
---

BY ORDER OF THE COMMISSION:

James A. Burg  
 JAMES A. BURG, Chairman

Pam Nelson  
 PAM NELSON, Commissioner

Robert K. Sahr by dk  
 ROBERT K. SAHR, Commissioner

August 9, 2002

RECEIVED

AUG 12 2002

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

SOUTH DAKOTA PUBLIC  
UTILITIES COMMISSION

Dear Ms. Elofson:

On behalf of Valley Telecommunications Cooperative Association, Martin Group, Inc. requests confidentiality for any and all information provided to the South Dakota Public Utilities Commission (PUC) pertaining to Docket TC02-074.

In accordance with rules ARSD 20:10:01:39 through 20:10:01:45(1), we request all information filed concerning Docket TC02-074 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 Valley Telecommunications Cooperative Association TC02-074, 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*  
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  
Ms. Dianna Quaschnick, Manager, Valley Telecommunications Cooperative Association

BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF SOUTH DAKOTA

**RECEIVED**

AUG 26 2002

**SOUTH DAKOTA PUBLIC  
UTILITIES COMMISSION**

IN THE MATTER OF THE ESTABLISH-  
MENT OF SWITCHED ACCESS REVE-  
NUE REQUIREMENT FOR VALLEY  
TELECOMMUNICATIONS COOPERA-  
TIVE

Docket No. TC02-074

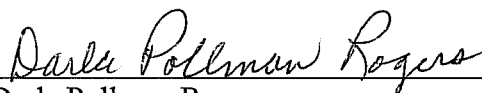
NOTICE OF APPEARANCE AND  
REQUEST FOR SERVICE

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 VALLEY TELECOMMUNICATIONS COOPERATIVE 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 VALLEY

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

www.courtroomcounselors.com

**REPLY TO: BELLE FOURCHE OFFICE**

September 4, 2002

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

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

**RECEIVED**

**SEP 06 2002**

**SOUTH DAKOTA PUBLIC  
UTILITIES COMMISSION**

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

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

Dear Debra:

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

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

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

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

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

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

Best regards.

Sincerely,

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



John W. Burke  
For the Firm

JWB/bb

Enclosures

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



RECEIVED

SEP 06 2002

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

**SOUTH DAKOTA PUBLIC  
UTILITIES COMMISSION**

**IN THE MATTER OF THE ESTABLISHMENT OF  
SWITCHED ACCESS REVENUE REQUIREMENT  
FOR VALLEY TELECOMMUNICATIONS  
COOPERATIVE ASSOCIATION**

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)  
)  
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)  
)  
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TC02-074

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

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

This request is based upon the following.

1. The South Dakota Public Utilities Commission granted S&S Communications' request to intervene in the above-captioned matter.
2. On July 26, 2002, S&S Communications served Intervenor's Discovery Requests, which included requests for the following:

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

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

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

3. Thirty-one days after the above-referenced Requests had been served, Valley Telecommunications Cooperative responded to the above Requests as follows:

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

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

Valley 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 Valley; (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 Valley, 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):**

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

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

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

Dated this 4th day of September, 2002.

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

By: 

John W. Burke  
117 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 25, 2002

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

**RECEIVED**

NOV 26 2002

**SOUTH DAKOTA PUBLIC  
UTILITIES COMMISSION**

Ref: SD 5098 - 1.7  
Revised 2001 Intrastate Switched Access Filing

Dear Ms. Forney:

This letter is in response to your request for revised traffic factors for the Valley Telecom Cooperative Association 2001 Intrastate Switched Access Study filed under Docket Number TC02-74.

The following documentation is included:

1. Five (5) hard copies of the PUC Summary Forms
2. One (1) copy of the program disk

and five (5) copies of the following backup (to be treated as proprietary):

3. Summary of Account 6623 By Category
4. Local Business Office Expense Summary
5. Account 6623, Customer Service
6. Annual Traffic Worksheets
7. Relative User Percent (RUP) Worksheet

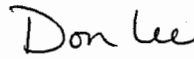
The Intrastate Switched Access revenue requirement has been forwarded to the Local Exchange Carrier Association (LECA). The LECA Access Tariff, with which they concur, will include the attached Intrastate Access revenue requirement in the development of the LECA Access Tariff rates.

November 25, 2002

Page 2 of 2

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

Sincerely,  
Martin Group, Inc.

  
Don Lee *By JKS*

DIL/bkk

Enclosure: Access Study & Backup (5)  
Program Disk (1)

cc: Dianna Quaschnick, Manager

VALLEY TELECOM COOP ASSN

\*\*\*\*\* 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	\$4,446,056	J13	\$2,687,335	\$196,891	\$0	\$1,227,424	\$0	\$334,407	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	\$444,606		\$268,733	\$19,689	\$0	\$122,742	\$0	\$33,441	O.K.	
19	Return Adjustments	(11,027)	J18-20	(6,604)	(685)	0	(2,904)	0	(834)	O.K.	
20											
21	Net Return on Rate Base	\$433,579		\$262,130	\$19,004	\$0	\$119,839	\$0	\$32,607	O.K.	
22	Income Taxes	0	J31-32	0	0	0	0	0	0	O.K.	
23	Expenses and Other Taxes	1,034,393	J33-35, 40	418,249	102,314	4,598	400,190	41,572	67,472	O.K.	
24											
25	Total intraLATA Rev. Req.	\$1,467,972		\$680,379	\$121,317	\$4,598	\$520,029	\$41,572	\$100,079	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.	\$1,467,972		\$680,379	\$121,317	\$4,598	\$520,029	\$41,572	\$100,079		
	ACCESS ELEMENT MINUTES OF USE			9,005,085	9,005,085	9,005,085	9,005,085				
	ACCESS RATE PER MINUTE	\$0.146775		\$0.075555	\$0.013472		\$0.057748				

RECEIVED  
 NOV 26 2002  
 SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

		Intrastate								
***** FCC PART 36 ***** Revenue Requirement Summary		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(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	\$16,365,533	C68	\$11,919,477	\$0	\$4,132,433	\$0	\$313,623	\$4,446,056	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	\$1,636,553		\$1,191,948	\$0	\$413,243	\$0	\$31,362	\$444,606	O.K.
22										
23	AFUDC	(40,695)	H43	-29668.2593958	0	-10250.3371608	0	-776.403443418	(11,027)	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	\$1,595,858		\$1,162,279	\$0	\$402,993	\$0	\$30,586	\$433,579	O.K.
28										
29	Contributions	3,940	H52	2,809	0	1,094	0	37	1,131	O.K.
30	Interest Expense	497,883	H44	362,522	0	125,791	0	9,569	135,361	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	\$1,094,035		\$796,948	\$0	\$276,108	\$0	\$20,980	\$297,088	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	3,886,019	I196	2,913,816	0	926,915	0	45,288	972,203	O.K.
41	Uncollectibles	35,756	V249	17,606	0	18,150	0	0	18,150	O.K.
42	Other Revenue Adjustments	0	V250	0	0	0	0	0	0	O.K.
43										
44	Net Revenue	\$5,517,633		\$4,093,701	\$0	\$1,348,058	\$0	\$75,873	\$1,423,932	O.K.
45	Gross Receipts Taxes	170,648	Formula	126,609	0	41,693	0	2,347	44,039	O.K.
46	Other Revenue Taxes	0	V251	0	0	0	0	0	0	O.K.
47										
	TOTAL REVENUE REQUIREMENT	\$5,688,282		\$4,220,311	\$0	\$1,389,751	\$0	\$78,220	\$1,467,971	O.K.

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	\$1,942,531	D33	\$1,416,182	\$0	\$489,289	\$0	\$37,061	\$526,349	O.K.
14									
15 COE Operator Equipment	\$0	D43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 COE Switching Equipment	1,548,287	D68	1,188,076	0	360,211	0	0	360,211	O.K.
17 COE Transmission Equipment	6,266,129	D85	4,542,089	0	1,624,543	0	99,497	1,724,040	O.K.
18									
19 Total COE	\$7,814,416		\$5,730,165	\$0	\$1,984,754	\$0	\$99,497	\$2,084,251	O.K.
20 Info. Orig./Term. Equipment	0	D94	0	0	0	0	0	0	O.K.
21 Cable and Wire Facilities	15,158,221	D137	11,017,793	0	3,801,639	0	338,789	4,140,428	O.K.
22									
23 Total COE, IOT, C&WF	\$22,972,637		\$16,747,958	\$0	\$5,786,393	\$0	\$438,286	\$6,224,679	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	\$24,915,168		\$18,164,140	\$0	\$6,275,682	\$0	\$475,346	\$6,751,028	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	19,490	D218-219	14,209	0	4,909	0	372	5,281	O.K.
37 Tel. Plt. Adjustment	0	D220-221	0	0	0	0	0	0	O.K.
38									
39 Total Other Tel. Plt.	\$19,490		\$14,209	\$0	\$4,909	\$0	\$372	\$5,281	O.K.
40									
41									
42 TOTAL TELEPHONE PLANT	\$24,934,658		\$18,178,349	\$0	\$6,280,591	\$0	\$475,718	\$6,756,309	O.K.



ENDING DECEMBER 31,2001 WITH KNOWN & MEASURABLE CHANGES VALLEY TELECOM COOP ASSN

	(A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Intrastate				TOTAL INTRASTATE (I)	
				Interstate (D)	Message Telephone Service		Private Line		
					InterLATA (E)	IntraLATA (F)	InterLATA (G)		IntraLATA (H)
56 Other Assets, Net		0		0	0	0	0	O.K.	
57 Accumulated Depr./Amort		(8,720,790)		0	(2,184,122)	0	(164,087)	(2,348,210)	O.K.
58 Accum. Def. Inc. Taxes, Net		0		0	0	0	0	0	O.K.
59 Oth. Liab. & Def. Cr., Net		0		0	0	0	0	0	O.K.
60									
61 TOTAL NET PLANT		\$16,213,868		\$0	\$4,096,469	\$0	\$311,631	\$4,408,100	O.K.
62									
63 Materials and Supplies		35,200		0	8,828	0	787	9,615	O.K.
64 Rural Tel. Bank Stock		0		0	0	0	0	0	O.K.
65 Cash Working Capital		116,465		88,123	27,137	0	1,205	28,342	O.K.
66 Equal Access Investment		0		0	0	0	0	0	O.K.
67									
68 TOTAL NET INVESTMENT		\$16,365,533		\$0	\$4,132,433	\$0	\$313,623	\$4,446,056	O.K.
69									

Intrastate

***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service				Private Line		TOTAL INTRASTATE	
				InterLATA		IntraLATA		InterLATA	IntraLATA		
				(E)	(F)	(G)	(H)	(I)			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)			
13 LAND AND SUPPORT ASSETS:											
14											
15 Land, Allocable	\$0	H33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Land, Direct	0	V22	0	0	0	0	0	0	0	0	O.K.
17											
18 Total Land	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19											
20 Motor Vehicles	\$0	H33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
21 Aircraft	0	H33	0	0	0	0	0	0	0	0	O.K.
22 Special Purpose Vehicles	0	H33	0	0	0	0	0	0	0	0	O.K.
23 Garage Work Equipment	0	H33	0	0	0	0	0	0	0	0	O.K.
24 Other Work Equipment	1,942,531	H33	1,416,182	0	489,289	0	37,061	526,349	0	0	O.K.
25 Buildings, Allocable	0	H33	0	0	0	0	0	0	0	0	O.K.
26 Buildings, Direct	0	V29	0	0	0	0	0	0	0	0	O.K.
27 Furniture	0	H33	0	0	0	0	0	0	0	0	O.K.
28 Office Equipment	0	H33	0	0	0	0	0	0	0	0	O.K.
29 General Purpose Computers	0	H33	0	0	0	0	0	0	0	0	O.K.
30											
31 Total Support Assets	\$1,942,531		\$1,416,182	\$0	\$489,289	\$0	\$37,061	\$526,349	0	0	O.K.
32											
33 Tot. Land and Support Assets	\$1,942,531		\$1,416,182	\$0	\$489,289	\$0	\$37,061	\$526,349	0	0	O.K.
34											
35											
36 CENTRAL OFFICE EQUIPMENT:											
37											
38 CAT 1 Oper. Sys., TSPS	\$0	G22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
39 CAT 1 Oper. Sys., Other TSPS	0	G21	0	0	0	0	0	0	0	0	O.K.
40 CAT 1 Oper. Sys., Aux. Pos.	0	G23	0	0	0	0	0	0	0	0	O.K.
41 CAT 1 Oper. Sys., Other	0	V36	0	0	0	0	0	0	0	0	O.K.
42											
43 Total CAT 1	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
44											
45											
46 CAT 2 Tandem Sw. Allocable	\$0	G26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
47 CAT 2 Tandem Sw. Direct	0	V38	0	0	0	0	0	0	0	0	O.K.
48											
49 Total CAT 2	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

		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	\$1,548,287	G15	\$1,188,076	\$0	\$360,211	\$0	\$0	\$360,211	O.K.
64	CAT 3 Local Sw. Direct	0	V40	0	0	0	0	0	0	O.K.
65										
66	Total CAT 3	\$1,548,287		\$1,188,076	\$0	\$360,211	\$0	\$0	\$360,211	O.K.
67										O.K.
68	Total COE Sw. CAT 2&3	\$1,548,287		\$1,188,076	\$0	\$360,211	\$0	\$0	\$360,211	O.K.
69										
70										
71	COE TRANSMISSION:									
72										
73	CAT 4.12 Exchange Trunk	\$140,123	123	\$140,123	\$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	3,465,198	G13	2,598,898	0	866,299	0	0	866,299	O.K.
76	CAT 4.13 PL, WATS, Local	159,064	F18	64,735	0	0	0	94,329	94,329	O.K.
77	CAT 4.13 Direct	204,180	V45	204,180	0	0	0	0	0	O.K.
78	CAT 4.23 Message	473,944	G18	276,127	0	197,817	0	0	197,817	O.K.
79	CAT 4.23 PL, WATS	0	F24	0	0	0	0	0	0	O.K.
80	CAT 4.23 Direct	43,238	V48	38,070	0	0	0	5,168	5,168	O.K.
81	CAT 4.3 H/R Message	1,780,382	G29	1,219,955	0	560,427	0	0	560,427	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	\$6,266,129		\$4,542,089	\$0	\$1,624,543	\$0	\$99,497	\$1,724,040	O.K.
86										
87										
88	INFORMATION ORIGINATION/TERMINATION:									
89										
90	CAT 1 Other IOT Equipment	\$0	G13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
91	CAT 1 Coinless Pay Phones	0	G18	0	0	0	0	0	0	O.K.
92	CAT 2 CP Equipment	0	V70	0	0	0	0	0	0	O.K.
93										
94	Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
95										
96										

VALLEY TELECOM COOP ASSN

									Intrastate					
									Message Telephone Service		Private Line			
***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE						
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)						
111 CABLE AND WIRE FACILITIES:														
112														
113 CAT 1.1 IntraLATA PL/WATS	557,057	F31	\$226,709	\$0	\$0	\$0	\$330,348	\$330,348	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	12,135,424	G13	9,101,568	0	3,033,856	0	0	3,033,856	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	\$12,692,481		\$9,328,277	\$0	\$3,033,856	\$0	\$330,348	\$3,364,204	O.K.					
119														
120 CAT 2 C&WF	\$136,397	G28	\$136,397	\$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	\$136,397		\$136,397	\$0	\$0	\$0	\$0	\$0	O.K.					
124														
125 CAT 3 Joint Message	589,516	G17	343,461	0	246,055	0	0	\$246,055	O.K.					
126 CAT 3 PL/WATS etc.	0	F36	0	0	0	0	0	0	O.K.					
127 CAT 3 Direct	82,384	V79	73,943	0	0	0	8,441	8,441	O.K.					
128														
129 Total CAT 3 C&WF	\$671,900		\$417,404	\$0	\$246,055	\$0	\$8,441	\$254,496	O.K.					
130														
131 CAT 4 Message	\$1,657,443	G29	\$1,135,715	\$0	\$521,728	\$0	\$0	\$521,728	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	\$1,657,443		\$1,135,715	\$0	\$521,728	\$0	\$0	\$521,728	O.K.					
136														
137 TOTAL C&WF	\$15,158,221		\$11,017,793	\$0	\$3,801,639	\$0	\$338,789	\$4,140,428	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.					

VALLEY TELECOM COOP ASSN

	(A) 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		
160	***** FCC PART 36 *****							
161	COE Operator	\$0	H16	\$0	\$0	\$0	\$0	O.K.
162	COE Tandem Switch	0	H17	0	0	0	0	O.K.
163	COE Local Switch	0	H18	0	0	0	0	O.K.
164	COE Transmission	0	H20	0	0	0	0	O.K.
165	COE Direct	0	V89	0	0	0	0	O.K.
166	Total COE Leases	\$0		\$0	\$0	\$0	\$0	O.K.
168	IOT Leases	\$0	V90	\$0	\$0	\$0	\$0	O.K.
170	C&WF Leases	\$0	V91	\$0	\$0	\$0	\$0	O.K.
172	TOTAL CAPITAL LEASES	\$0		\$0	\$0	\$0	\$0	O.K.
174								
175	LEASEHOLD IMPROVEMENTS:							
177	Land and Support Assets	\$0	H14	\$0	\$0	\$0	\$0	O.K.
178	COE Switching	0	H18	0	0	0	0	O.K.
179	COE Operator	0	H16	0	0	0	0	O.K.
180	COE Transmission	0	H20	0	0	0	0	O.K.
182	IOT	0	V96	0	0	0	0	O.K.
183	C&WF	0	V97	0	0	0	0	O.K.
184	Other	0	V98	0	0	0	0	O.K.
185	TOTAL LEASEHOLD IMPROVEMENT	\$0		\$0	\$0	\$0	\$0	O.K.
186								
187								
188		\$24,915,168		\$18,164,140	\$6,275,682	\$0	\$475,346	\$6,751,028
189	TPIS, EXCL. ACCT. No. 2680			\$0				O.K.

VALLEY TELECOM COOP ASSN

***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
204 INTANGIBLE ASSETS:										
205										
206 Allocable Acct. No. 2690	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
207 Direct Acct. No. 2690	0	V100	0	0	0	0	0	0	0	O.K.
208										
209 Total Intangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
210										
211										
212 OTHER TELEPHONE PLANT:										
213										
214 Held for Fut. Use - Alloc.	\$0	---	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
215 Held for Fut. Use - Direct	0	---	0	0	0	0	0	0	0	O.K.
216 TPUC, Short-term - Alloc.	0	H35	0	0	0	0	0	0	0	O.K.
217 TPUC, Short-term - Direct	0	V124	0	0	0	0	0	0	0	O.K.
218 TPUC, Long-term - Alloc.	19,490	H35	14,209	0	4,909	0	372	5,281	0	O.K.
219 TPUC, Long-term - Direct	0	V126	0	0	0	0	0	0	0	O.K.
220 Tele. Plt. Adjust. - Alloc.	0	H35	0	0	0	0	0	0	0	O.K.
221 Tele. Plt. Adjust. - Direct	0	V104	0	0	0	0	0	0	0	O.K.
222										
223 Total Other Telephone Plant	\$19,490		\$14,209	\$0	\$4,909	\$0	\$372	\$5,281	0	O.K.

***** 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	\$846,745	H13	\$617,310	\$0	\$213,280	\$0	\$16,155	\$229,435	O.K.	
16 COE Switching	857,619	H19	658,093	0	199,526	0	0	199,526	O.K.	
17 COE Operator	0	H16	0	0	0	0	0	0	O.K.	
18 COE Transmission	1,373,017	H20	995,250	0	355,965	0	21,801	377,767	O.K.	
19 IOT Equipment	0	H25	0	0	0	0	0	0	O.K.	
20 Cable and Wire Facilities	5,643,409	H31	4,101,927	0	1,415,351	0	126,131	1,541,482	O.K.	
21 Other Plant	0	V135	0	0	0	0	0	0	O.K.	
22										
23 Total Accum. Depr., TPIS	\$8,720,790		\$6,372,580	\$0	\$2,184,122	\$0	\$164,087	\$2,348,210	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.	\$8,720,790		\$6,372,580	\$0	\$2,184,122	\$0	\$164,087	\$2,348,210	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.	

		Private Line								
***** FCC PART 36 ***** Functional Distribution of Selected Investments		TOTAL COMPANY	Joint Use Message	Interstate		Intrastate		Extended Area Service	Other	
(A)	(B)	(C)	InterLATA	IntraLATA	InterLATA	IntraLATA	(H)	(I)		
13	TRANS. CCT EQUIPMENT:									
14										
15	Working Loops	3,919	3,747	0	0	0	102	0	70	O.K.
16	Avg. Cost per Loop	924.79	924.79	924.79	924.79	924.79	924.79	924.79	924.79	
17										
18	CAT 4.13 Exch Ln. Invest.	\$3,624,262	\$3,465,198	\$0	\$0	\$0	\$94,329	\$0	\$64,735	
19										
20										
21	Circuit Terminations	230	230	0	0	0	0	0	0	O.K.
22	Avg. Cost per Termination	2,060.63	2,060.63	2,060.63	2,060.63	2,060.63	2,060.63	2,060.63	2,060.63	
23										
24	CAT 4.23 Other IX	\$473,944	\$473,944	\$0	\$0	\$0	\$0	\$0	\$0	
25										
26										
27	C&WF INVESTMENT:									
28										
29	Working Loops	3,919	3,747	0	0	0	102	0	70	
30	Loops Factor	1.000000	0.956111	0.000000	0.000000	0.000000	0.026027	0.000000	0.017862	
31	CAT 1 Exchange C&WF	\$12,692,481	\$12,135,424	\$0	\$0	\$0	\$330,348	\$0	\$226,709	O.K.
32										
33										
34	Equivalent IX Circuit Miles	41,210	41,210	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	\$589,516	\$589,516	\$0	\$0	\$0	\$0	\$0	\$0	



VALLEY TELECOM COOP ASSN

		Intrastate								
***** FCC PART 36 *****		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
Physical Allocation Factors					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	0.767349	0.000000	0.232651	0.000000	0.000000	0.232651	O.K.
16										
17	Conversation Minute-Miles	1.000000	CMM	0.582615	0.000000	0.417385	0.000000	0.000000	0.417385	O.K.
18	Conversation Minutes	1.000000	CM	0.582615	0.000000	0.417385	0.000000	0.000000	0.417385	O.K.
19	Subscriber Minutes (SLU)	1.000000	SLU	0.821534	0.000000	0.178466	0.000000	0.000000	0.178466	O.K.
20										
21	TSPS Processor Time	0.000000	TSP	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
22	Wtd. Stand. Work Sec., Toll	0.000000	WST	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
23	Wtd. Stand. Work Sec., Aux.	0.000000	WSA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
24	Wtd. Stand. Work Sec., Comb.	0.000000	WSC	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
25										
26	COE CAT 2 Minutes	0.000000	CT2	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
27										
28	Exchange Trunk Minutes	1.000000	ETM	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29	MOU-Mi., Host/Remote	1.000000	HRM	0.685221	0.000000	0.314779	0.000000	0.000000	0.314779	O.K.
30										
31	C&WF CAT 4, WATS	0.000000	CT4	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
32										
33	Equal Access MOU	0.000000	EAM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
34										
35	Current Billings	0.000000	CB	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
36	EU Presubscription Factor	1.000000	EPRE	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
37	EU MTS & WATS Factor	1.000000	EMTS	0.648923	0.000000	0.351077	0.000000	0.000000	0.351077	O.K.
38	EU Access, P/L and All Other Factor	1.000000	EPLO	0.997393	0.000000	0.000000	0.000000	0.002607	0.002607	O.K.
39	IX Special Access Factor	1.000000	ISPA	0.490000	0.000000	0.000000	0.000000	0.510000	0.510000	O.K.
40	IX Switched Access Factor	1.000000	ISWA	0.565880	0.000000	0.434120	0.000000	0.000000	0.434120	O.K.
41	IX Billing & Collection Services Factor	1.000000	IBC	0.440000	0.000000	0.560000	0.000000	0.000000	0.560000	O.K.
42	Coin Revenue Percent	1.000000	CR	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
43	Relative Toll/Local Msgs.	1.000000	TLM	0.315056	0.000000	0.684944	0.000000	0.000000	0.684944	O.K.
44	Relative Users Percent	1.000000	RUP	0.716379	0.000000	0.280999	0.000000	0.002622	0.283621	O.K.
45	CABS Percent	1.000000	CAB	0.500000	0.000000	0.500000	0.000000	0.000000	0.500000	O.K.
46	Foreign Directories Percent	0.000000	FD	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.

ENDING DECEMBER 31, 2001 WITH KNOWN & MEASURABLE CHANGES  
 VALLEY TELECOM COOP ASSN

	(A)	TOTAL COMPANY	Source/ Allocator	(D)	Intrastate				(I)	
					Message Telephone Service		Private Line			TOTAL INTRASTATE
					InterLATA	IntraLATA	InterLATA	IntraLATA		
(B)	(C)	(E)	(F)	(G)	(H)	(J)				
13	Support Assets	1.000000	D31	0.729039	0.000000	0.251882	0.000000	0.019079	0.270961	O.K.
14	Land and Support Assets	1.000000	D33	0.729039	0.000000	0.251882	0.000000	0.019079	0.270961	O.K.
15		0.000000	D43	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
16	COE Operator	0.000000	D49	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
17	COE Tandem Switching	1.000000	D66	0.767349	0.000000	0.232651	0.000000	0.000000	0.232651	O.K.
18	COE Local Switching	1.000000	D68	0.767349	0.000000	0.232651	0.000000	0.000000	0.232651	O.K.
19	COE Total Switching	1.000000	D85	0.724864	0.000000	0.252958	0.000000	0.015879	0.275136	O.K.
20	COE Transmission	1.000000	C19	0.733281	0.000000	0.253986	0.000000	0.012732	0.266719	O.K.
21	Total COE	1.000000								
22		0.000000	D90	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
23	Info. Orig./Term. CAT 1	0.000000	D92	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
24	Info. Orig./Term. CAT 2	0.000000	D94	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
25	Total IOT	0.000000								
26		1.000000	D118	0.734945	0.000000	0.239028	0.000000	0.026027	0.265055	O.K.
27	C&WF CAT 1	1.000000	D120	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
28	C&WF CAT 2	1.000000	D129	0.621229	0.000000	0.366208	0.000000	0.012563	0.378771	O.K.
29	C&WF CAT 3	1.000000	D135	0.685221	0.000000	0.314779	0.000000	0.000000	0.314779	O.K.
30	C&WF CAT 4	1.000000	D137	0.726853	0.000000	0.250797	0.000000	0.022350	0.273147	O.K.
31	Total C&WF	1.000000								
32		1.000000	C23	0.729039	0.000000	0.251882	0.000000	0.019079	0.270961	O.K.
33	Total Equipment	1.000000								
34		1.000000	C32	0.729039	0.000000	0.251882	0.000000	0.019079	0.270961	O.K.
35	TPIS	1.000000	D189	0.729039	0.000000	0.251882	0.000000	0.019079	0.270961	O.K.
36	TPIS, excl. Acct. No. 2690	1.000000								
37		0.000000	D215	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
38	Plt. Held, Fut. Use	0.000000								
39		0.000000	C25	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
40	Total Tangible Assets	0.000000	C29	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
41	Total Intangible Assets	0.000000								
42		1.000000	C36	0.729039	0.000000	0.251882	0.000000	0.019079	0.270961	O.K.
43	Long-term PUC	1.000000	C61	0.728128	0.000000	0.252652	0.000000	0.019220	0.271872	O.K.
44	Net Telephone Plant	1.000000	C68	0.728328	0.000000	0.252508	0.000000	0.019164	0.271672	O.K.
45	Total Net Investment	1.000000	D173	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
46	Capital Leases	0.000000								
47		1.000000	I141	0.792939	0.000000	0.205371	0.000000	0.001690	0.207061	O.K.
48	Tot. Bus. Ofc., Cust. Serv.	1.000000								
49		1.000000	I170	0.723040	0.000000	0.266917	0.000000	0.010043	0.276960	O.K.
50	Total "BIG THREE" Expenses	1.000000								
51		1.000000	I185	0.713036	0.000000	0.277683	0.000000	0.009281	0.286964	O.K.
52	Corporate Operations Expense									

	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	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(I)		
13 PLANT SPEC. OPER. EXPENSE:											
14 Network Support, Alloc.	\$95	H14	\$69	\$0	\$24	\$0	\$0	\$2	\$26	O.K.	
15 Network Support, Direct	0	V149	0	0	0	0	0	0	0	O.K.	
16 Total Network Support Exp.	\$95		\$69	\$0	\$24	\$0	\$0	\$2	\$26	O.K.	
17											
18 General Support, Alloc.	\$56,042	H14	\$40,857	\$0	\$14,116	\$0	\$1,069	\$1,069	\$15,185	O.K.	
19 General Support, Direct	0	V151	0	0	0	0	0	0	0	O.K.	
20 Total General Support Exp.	\$56,042		\$40,857	\$0	\$14,116	\$0	\$1,069	\$1,069	\$15,185	O.K.	
21											
22 Central Office Eq., Alloc.	\$209,864	H21	\$153,889	\$0	\$53,303	\$0	\$2,672	\$2,672	\$55,975	O.K.	
23 Central Office Eq., Direct	0	V153	0	0	0	0	0	0	0	O.K.	
24 Total COE Exp.	\$209,864		\$153,889	\$0	\$53,303	\$0	\$2,672	\$2,672	\$55,975	O.K.	
25											
26 Cust. Premises Equip.	\$0	H24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
27 Coinless Pay Phone	0	G18	0	0	0	0	0	0	0	O.K.	
28 Other IOT	0	H23	0	0	0	0	0	0	0	O.K.	
29 IOT Direct	0	V157	0	0	0	0	0	0	0	O.K.	
30 Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
31											
32 Cable & Wire, Alloc.	\$327,635	H31	\$238,142	\$0	\$82,170	\$0	\$7,323	\$7,323	\$89,493	O.K.	
33 Cable & Wire, Direct	169,368	V159	90,697	0	78,671	0	0	0	78,671	O.K.	
34 Total C&WF Exp.	\$497,003		\$328,839	\$0	\$160,841	\$0	\$7,323	\$7,323	\$168,164	O.K.	
35											
36 TOTAL PLT. SPEC. OPER. EXP.	\$763,004		\$523,655	\$0	\$228,283	\$0	\$11,066	\$11,066	\$239,349	O.K.	
37											
38 TOTAL PLT. SPEC., ex SUPPORT	\$706,867		\$482,759	\$0	\$214,144	\$0	\$9,995	\$9,995	\$224,138	O.K.	

***** 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.	\$47,830	H33	\$34,870	\$0	\$12,048	\$0	\$913	\$12,960	\$12,960	O.K.
66 Network Operations, Direct	0	V179	0	0	0	0	0	0	0	O.K.
67										
68 Total Network Oper. Exp.	\$47,830		\$34,870	\$0	\$12,048	\$0	\$913	\$12,960	\$12,960	O.K.
69										
70 Total Access Expenses	\$361,299	V180	\$361,299	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
71										
72 Depr., Support Assets	\$111,289	H13	\$81,134	\$0	\$28,032	\$0	\$2,123	\$30,155	\$30,155	O.K.
73 Depr., COE Switching	244,466	H19	187,591	0	56,875	0	0	56,875	56,875	O.K.
74 Depr., COE Operator	0	H16	0	0	0	0	0	0	0	O.K.
75 Depr., COE Transmission	486,733	H20	352,815	0	126,189	0	7,729	133,918	133,918	O.K.
76 Depr., IOT Equipment	0	H25	0	0	0	0	0	0	0	O.K.
77 Depr., C&W Facilities	701,592	H31	509,954	0	175,957	0	15,681	191,638	191,638	O.K.
78 Depr., PHFU	0	H38	0	0	0	0	0	0	0	O.K.
79										
80 Total Depreciation Expense	\$1,544,080		\$1,131,494	\$0	\$387,054	\$0	\$25,533	\$412,586	\$412,586	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.	\$1,544,080		\$1,131,494	\$0	\$387,054	\$0	\$25,533	\$412,586	\$412,586	O.K.
90										
91 TOTAL NON-SPEC. OPER. EXP.	\$1,953,209		\$1,527,663	\$0	\$399,101	\$0	\$26,445	\$425,546	\$425,546	O.K.

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
105 CUSTOMER OPERATIONS EXPENSE:										
106										
107 Marketing, Allocable	\$0	G35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
108 Marketing, Direct	0	V192	0	0	0	0	0	0	0	O.K.
109										
110 Total Marketing Expense	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
111										
112 Operator Service, Alloc.	\$0	G24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
113 Operator Service, Direct	0	V194	0	0	0	0	0	0	0	O.K.
114										
115 Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
116										
117 Classified Directory	\$0	V195	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
118 Alphabetical Directory	12,269	G19	10,079	0	2,190	0	0	2,190	2,190	O.K.
119 Foreign Directory	0	G46	0	0	0	0	0	0	0	O.K.
120										
121 Total Directory	\$12,269		\$10,079	\$0	\$2,190	\$0	\$0	\$2,190	\$2,190	O.K.
122										
123 Bus. Ofc., EU Presubscription	\$15,509	G36	\$15,509	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124 Bus. Ofc., EU MTS & WATS	24,365	G37	15,811	0	8,554	0	0	8,554	8,554	O.K.
125 Bus. Ofc., EU Access, P/L & all Other	140,025	G38	139,660	0	0	0	365	365	365	O.K.
126 Bus. Ofc., IXC Special Access	100	G39	49	0	0	0	51	51	51	O.K.
127 Bus. Ofc., IXC Switched Access	2,850	G40	1,613	0	1,237	0	0	1,237	1,237	O.K.
128 Bus. Ofc., IXC B & C Services	150	G41	66	0	84	0	0	84	84	O.K.
129 Coin Collect & Admin.	0	G42	0	0	0	0	0	0	0	O.K.
130										
131 Total Business Office	\$182,999		\$172,708	\$0	\$9,875	\$0	\$416	\$10,291	\$10,291	O.K.
132										
133 Cust. Svc., Direct	\$0	V205	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
134 Cust. Serv., Msg. Process	0	G43	0	0	0	0	0	0	0	O.K.
135 Cust. Serv., Other B&C	43,021	G44	30,819	0	12,089	0	113	12,202	12,202	O.K.
136 Cust. Serv., CABS	84,577	G45	42,289	0	42,289	0	0	42,289	42,289	O.K.
137 Cust. Serv., EU Common Line	2,264	V209	2,264	0	0	0	0	0	0	O.K.
138										
139 Total Customer Service	\$129,862		\$75,372	\$0	\$54,377	\$0	\$113	\$54,490	\$54,490	O.K.
140										
141 Total Bus. Ofc., Cust. Serv.	\$312,861		\$248,080	\$0	\$64,253	\$0	\$529	\$64,781	\$64,781	O.K.
142										

		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.	\$70,408	H48	\$55,829	\$0	\$14,460	\$0	\$119	\$14,579	O.K.
157	Other Cust. Serv., Direct	284	V211	284	0	0	0	0	0	O.K.
158										
159	Total Other Cust. Serv.	\$70,692		\$56,113	\$0	\$14,460	\$0	\$119	\$14,579	O.K.
160										
161	TOTAL CUSTOMER OPER. EXP.	\$395,822		\$314,272	\$0	\$80,902	\$0	\$648	\$81,550	O.K.
162										
163										
164	"BIG-THREE" EXPENSES:									
165										
166	Total Plt. Spec., ex Support	\$706,867	44	\$482,729	\$0	\$214,144	\$0	\$9,995	\$224,138	O.K.
167	Total Network Oper. Exp.	47,830	68	34,870	0	12,048	0	913	12,960	O.K.
168	Total Customer Operations	395,822	161	314,272	0	80,902	0	648	81,550	O.K.
169										
170	TOTAL "BIG THREE" EXPENSES	\$1,150,519		\$831,871	\$0	\$307,093	\$0	\$11,555	\$318,648	O.K.
171										
172										
173	CORPORATE OPERATIONS EXPENSE:									
174										
175	Exec. and Planning, Alloc.	\$262,863	H50	\$190,060	\$0	\$70,163	\$0	\$2,640	\$72,803	O.K.
176	Exec. and Planning, Direct	0	V213	0	0	0	0	0	0	O.K.
177										
178	Total Exec. and Planning	\$262,863		\$190,060	\$0	\$70,163	\$0	\$2,640	\$72,803	O.K.
179										
180	Admin. & General, Allocable	\$446,942	H50	\$323,157	\$0	\$119,296	\$0	\$4,489	\$123,785	O.K.
181	Admin. & General, Direct	58,337	V231	34,496	0	23,841	0	0	23,841	O.K.
182										
183	Total Admin. and Gen.	\$505,279		\$357,653	\$0	\$143,137	\$0	\$4,489	\$147,626	O.K.
184										
185	TOTAL CORPORATE OPERATIONS	\$768,142		\$547,713	\$0	\$213,300	\$0	\$7,129	\$220,429	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	5,842	V233	513	0	5,329	0	0	5,329	O.K.
192										
193	Total Non-income Taxes	\$5,842		\$513	\$0	\$5,329	\$0	\$0	\$5,329	O.K.
194										
195										
196	TOTAL OPER. EXP. AND TAXES	\$3,886,019		\$2,913,816	\$0	\$926,915	\$0	\$45,288	\$972,203	O.K.

VALLEY TELECOM COOP ASSN

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	IntraLATA Revenue Requirement Summary	IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
13	Net Investment	\$4,446,056	K52	\$2,687,335	\$196,891	\$0	\$1,227,424	\$0	\$334,407
14	Rate of Return	10.00%	B19	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
15	Return on Rate Base	\$444,606		\$268,733	\$19,689	\$0	\$122,742	\$0	\$33,441
17	AFUDC	(11,027)	N37	(6,604)	(685)	0	(2,904)	0	(834)
19	ITC Amortization	0	N37	0	0	0	0	0	0
20	Other Return Adjustments	0	Direct	0	0	0	0	0	0
21	Net Return	\$433,579		\$262,130	\$19,004	\$0	\$119,839	\$0	\$32,607
23	Interest Expense	135,361	N67	81,816	5,994	0	37,369	0	10,181
25	Capitalized Payroll Taxes	0	N37	0	0	0	0	0	0
26	Depreciation Adjustment	0	N37	0	0	0	0	0	0
27	Other Income Adjustments	0	Direct	0	0	0	0	0	0
28	After Tax Income	\$298,218		\$180,314	\$13,009	\$0	\$82,470	\$0	\$22,426
30	State Income Taxes	\$0	29	0	0	0	0	0	0
31	Federal Income Taxes	0	29	0	0	0	0	0	0
32	Operating Expenses and Taxes	972,203	O195	390,063	94,455	4,459	378,479	40,319	64,430
33	Uncollectibles	18,150	Direct	7,708	4,311	0	6,131	0	0
34	Other Revenue Adjustments	0	Direct	0	0	0	0	0	0
35	Basis for Gross Receipts Tax	1,416,809	16+31+32+33	658,796	114,144	4,459	501,222	40,319	97,870
36	Gross Receipts Tax	44,040	37	20,478	3,548	139	15,580	1,253	3,042
38	TOTAL REVENUE REQUIREMENT	\$1,467,972		\$680,379	\$121,317	\$4,588	\$520,029	\$41,572	\$100,079

VALLEY TELECOM COOP ASSN

***** 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	\$526,349	L25	\$142,902	\$59,419	\$0	\$251,729	\$0	\$72,298	O.K.	
14										
15 Central Office Equipment	\$2,084,251	L70	\$866,299	\$360,211	\$0	\$758,244	\$0	\$99,497	O.K.	
16 Info. Term./Orig. Equipment	0	L78	0	0	0	0	0	0	O.K.	
17 Cable and Wire Facilities	4,140,428	L117	3,033,856	0	0	767,783	0	338,789	O.K.	
18										
19 Total COE, IOT, C&WF	\$6,224,679		\$3,900,155	\$360,211	\$0	\$1,526,027	\$0	\$438,286	O.K.	
20										
21 Total Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
22										
23 Total Tele. Plt. ex Intang.	\$6,751,028		\$4,043,058	\$419,630	\$0	\$1,777,757	\$0	\$510,584	O.K.	
24 Total Intangible Assets	0	L144	0	0	0	0	0	0	O.K.	
25										
26 Total Plant In Service	\$6,751,028		\$4,043,058	\$419,630	\$0	\$1,777,757	\$0	\$510,584	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	5,281	L164	3,163	328	0	1,391	0	399	O.K.	
30 Total Tel. Plt. Adjust.	0	L169	0	0	0	0	0	0	O.K.	
31										
32 TOTAL TELEPHONE PLANT	\$6,756,309		\$4,046,220	\$419,958	\$0	\$1,779,147	\$0	\$510,983	O.K.	
33										
34 less:										
35 Accum. Depr., Plt. in Serv.	2,348,210	M23	1,381,617	225,427	0	561,718	0	179,447	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	\$4,408,100		\$2,664,603	\$194,531	\$0	\$1,217,429	\$0	\$331,536	O.K.	
46 plus:										
47 Class B RTB Stock	0	L171	0	0	0	0	0	0	O.K.	
48 Materials and Supplies	9,615	L173	5,758	598	0	2,532	0	727	O.K.	
49 Cash Working Capital	28,342	L175	16,973	1,762	0	7,463	0	2,143	O.K.	
50 Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.	
51										
52 NET INVESTMENT	\$4,446,056		\$2,687,335	\$196,891	\$0	\$1,227,424	\$0	\$334,407	O.K.	
53										



VALLEY TELECOM COOP ASSN

***** 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	\$489,289	N28	\$132,840	\$55,236	\$0	\$234,005	\$0	\$67,208	O.K.
21 Support Assets, Private Line	37,061	N28	10,062	4,184	0	17,724	0	5,091	O.K.
22									
23 Total Support Assets	\$526,349		\$142,902	\$59,419	\$0	\$251,729	\$0	\$72,298	O.K.
24									
25 Total Land and Supp. Assets	\$526,349		\$142,902	\$59,419	\$0	\$251,729	\$0	\$72,298	O.K.
26									
27 CENTRAL OFFICE EQUIPMENT:									
28									
29 Operator Sys., DA	\$0	(F)	0	0	0	0	0	0	O.K.
30 Operator Sys., Other	0	(I)	0	0	0	0	0	0	O.K.
31									
32 Total Operator Systems	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33									
34 Tandem Switching	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35 Tandem Assigned	0	Direct	0	0	0	0	0	0	O.K.
36									
37 Total Tandem Switching	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
38									
39 Local Switching	\$360,211	(E)	\$0	\$360,211	\$0	\$0	\$0	\$0	O.K.
40 Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41									
42 Total Local Switching	\$360,211		\$0	\$360,211	\$0	\$0	\$0	\$0	O.K.
43									
44 Total Switching	\$360,211		\$0	\$360,211	\$0	\$0	\$0	\$0	O.K.

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***** 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	866,299	(D)	866,299	0	0	0	0	0	O.K.
60	COE Exch. Line - PL etc.	94,329	(I)	0	0	0	0	0	94,329	O.K.
61	COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	O.K.
62	COE Interexchange, Message	197,817	(G)	0	0	0	197,817	0	0	O.K.
63	COE Interexchange, PL	0	(I)	0	0	0	0	0	0	O.K.
64	COE Interexchange, Assigned	5,168	(G)	0	0	0	0	0	5,168	O.K.
65	COE H/R Message	560,427	(G)	0	0	0	560,427	0	0	O.K.
66	COE H/R Assigned	0	Direct	0	0	0	0	0	0	O.K.
67										
68	Total COE Transmission	\$1,724,040		\$866,299	\$0	\$0	\$758,244	\$0	\$99,497	O.K.
69										
70	Total Central Office Equip.	\$2,084,251		\$866,299	\$360,211	\$0	\$758,244	\$0	\$99,497	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	\$330,348	(I)	\$0	\$0	\$0	\$0	\$0	\$330,348	O.K.
83	Exchange Message	3,033,856	(D)	3,033,856	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	\$3,364,204		\$3,033,856	\$0	\$0	\$0	\$0	\$330,348	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	\$246,055	(G)	\$0	\$0	\$0	\$246,055	\$0	\$0	O.K.
94	Interexchange PL, WATS	0	(I)	0	0	0	0	0	0	O.K.
95	Interexchange Assigned	8,441	(G)	0	0	0	0	0	8,441	O.K.
96										
97	Total Interexchange C&WF	\$254,496		\$0	\$0	\$0	\$246,055	\$0	\$8,441	O.K.

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***** FCC PART 69 *****		Part 36													
IntraLATA Investment		IntraLATA		Source or		Local		Information		Common		Billing and		Other	
Detail		Total		Apportion		Switching		(F)		Transport		Collection		(I)	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)							
111	H/R C&WF, Message		\$0	\$0	\$0	\$521,728	\$0	\$0	\$0	\$521,728	\$0	\$0	\$0	\$0	O.K.
112	H/R C&WF, WATS	(I)	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
113	H/R C&WF, Assigned	Direct	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
114															
115	Total Host/Remote C&WF		\$0	\$0	\$0	\$521,728	\$0	\$0	\$0	\$521,728	\$0	\$0	\$0	\$0	O.K.
116															
117	Total Cable and Wire Facil.		\$3,033,856	\$0	\$0	\$767,783	\$0	\$0	\$0	\$338,789	\$0	\$0	\$0	\$338,789	O.K.
118															
119	TANGIBLE ASSETS:														
120															
121	Land and Support Leases	N28	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
122															
123	COE Operator Leases	32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124	COE Tandem Switching Leases	34	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
125	COE Local Switching Leases	39	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
126	COE Transmission Leases	68	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
127															
128	Total COE Leases		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
129															
130	IOT Equipment Leases	78	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
131															
132	C&WF Leases	117	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
133															
134	Total Capital Leases		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
135															
136	Leasehold Impr., Alloc.	N37	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
137	Leasehold Impr., Direct	Direct	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
138															
139	Total Leasehold Improvements		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
140															
141	Total Tangible Assets		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
142															
143	TOTAL INTANGIBLE ASSETS	N37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
144															
145															
146															
147	PROPERTY HELD FOR FUTURE US	N46	0	0	0	0	0	0	0	0	0	0	0	0	O.K.

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***** FCC PART 69 *****		Part 36	Source or	Common	Local	Information	Common	Billing and	Other	
IntraLATA Investment		IntraLATA	Apportion	Line	Switching		Transport	Collection		
Detail		Total								
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
161	PLANT UNDER CONSTRUCTION:									
162										
163	Short-term	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
164	Long-term	5,281	N46	3,163	328	0	1,391	0	399	O.K.
165										
166	Total Plt. Under Const.	\$5,281		\$3,163	\$328	\$0	\$1,391	\$0	\$399	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	\$9,615	N37	\$5,758	\$598	\$0	\$2,532	\$0	\$727	O.K.
174										
175	CASH WORKING CAPITAL	\$28,342	N37	\$16,973	\$1,762	\$0	\$7,463	\$0	\$2,143	O.K.
176										
177	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

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***** FCC PART 69 *****		Part 36							
IntraLATA Reserves and Deferrals		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	Support Assets	\$229,435	N28	\$62,291	\$25,901	\$0	\$109,728	\$0	\$31,515
15	COE Switching	199,526	L44	0	199,526	0	0	0	0
16	COE Operator	0	L32	0	0	0	0	0	0
17	COE Transmission	377,767	L68	189,821	0	0	166,144	0	21,801
18	IOT Equipment	0	L78	0	0	0	0	0	0
19	Cable and Wire Facilities	1,541,482	L117	1,129,505	0	0	285,846	0	126,131
20	Other Plant	0	N37	0	0	0	0	0	0
21									
22	Total Accum. Depr., TPIS	\$2,348,210		\$1,381,617	\$225,427	\$0	\$561,718	\$0	\$179,447
23									
24	ACCUM. AMORTIZATION:								
25	Accum. Depreciation, PHFU	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0
26	Accum. Amort., Tangible Inv.	0	N37	\$0	\$0	\$0	\$0	\$0	\$0
27	Accum. Amort., Intang. Inv.	0	N37	\$0	\$0	\$0	\$0	\$0	\$0
28	Accum. Amort., Other	0	N37	\$0	\$0	\$0	\$0	\$0	\$0
29									
30	Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0
31									
32	Total Accum. Depr./Amort.	\$2,348,210		\$1,381,617	\$225,427	\$0	\$561,718	\$0	\$179,447
33									
34	ACCUM. DEF. INC. TAXES, NET:								
35	Support Assets	\$0	N28	\$0	\$0	\$0	\$0	\$0	\$0
36	COE Switching	0	L44	0	0	0	0	0	0
37	COE Operator	0	L32	0	0	0	0	0	0
38	COE Transmission	0	L68	0	0	0	0	0	0
39	IOT Equipment	0	L78	0	0	0	0	0	0
40	Cable and Wire Fac.	0	L117	0	0	0	0	0	0
41	Unclassified	0	N37	0	0	0	0	0	0
42									
43	Total Accum. Def. Inc. Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0
44									
45									
46									
47									

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Part 36 IntraLATA Total		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
***** FCC PART 69 ***** Apportionment Factors		(A)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
13	Central Office Equipment	\$2,084,251	L70	\$866,299	\$360,211	\$0	\$758,244	\$0	\$99,497
14	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0
15	C&W Facilities	4,140,428	L117	3,033,856	0	0	767,783	0	338,789
16	Total	\$6,224,679		\$3,900,155	\$360,211	\$0	\$1,526,027	\$0	\$438,286
17	Factor	1.000000		0.626563	0.057868	0.000000	0.245158	0.000000	0.070411
19	Sum: Sw., Trans., Other	\$2,324,524	17	\$0	\$360,211	\$0	\$1,526,027	\$0	\$438,286
20	Factor	1.000000		0.000000	0.154961	0.000000	0.656490	0.000000	0.188549
22	Central Office Equipment	\$2,084,251	L70	\$866,299	\$360,211	\$0	\$758,244	\$0	\$99,497
23	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0
24	C&W Facilities	1,106,572	L117-83	0	0	0	767,783	0	338,789
25	Total	\$3,190,823		\$866,299	\$360,211	\$0	\$1,526,027	\$0	\$438,286
26	Factor	1.000000		0.271497	0.112890	0.000000	0.478255	0.000000	0.137358
29	General Support Facilities	\$526,349	L25	\$142,902	\$69,419	\$0	\$251,729	\$0	\$72,298
30	Central Office Equipment	2,084,251	13	866,299	360,211	0	758,244	0	99,497
31	Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0
32	C&W Facilities	4,140,428	15	3,033,856	0	0	767,783	0	338,789
33	Equal Access Investment	0	L177	0	0	0	0	0	0
34	Total	\$6,751,028		\$4,043,058	\$419,630	\$0	\$1,777,757	\$0	\$510,584
35	Factor	1.000000		0.598880	0.062158	0.000000	0.263331	0.000000	0.075631
38	Sum: Com. Ln., Sw., Trans.	\$6,240,444	36	\$4,043,058	\$419,630	\$0	\$1,777,757	\$0	\$0
39	Factor	1.000000		0.647880	0.067244	0.000000	0.284877	0.000000	0.000000
40	COE Cat. 2 Factor	1.000000	Direct	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000
41	IOT Cat. 1 Factor	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
42	Total TPIS	\$6,751,028	K26	\$4,043,058	\$419,630	\$0	\$1,777,757	\$0	\$510,584
43	Factor	1.000000		0.598880	0.062158	0.000000	0.263331	0.000000	0.075631

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		Part 36							
***** FCC PART 69 ***** Apportionment Factors		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
61	Wid. Std. Work Seconds	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
62	"BIG THREE" Expenses	\$333,859	O171	\$102,074	\$20,221	\$2,666	\$160,310	\$25,376	\$23,211
64	Factor	1.000000		0.305741	0.060566	0.007986	0.480174	0.076009	0.069524
65									
66	Net Investment	\$4,446,056	J13	\$2,687,335	\$196,891	\$0	\$1,227,424	\$0	\$334,407
67	Factor	1.000000		0.604431	0.044284	0.000000	0.276070	0.000000	0.075214

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Part 36								
IntraLATA								
Total								
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Operating Expenses and Taxes		Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
13 PLANT SPEC. OPER. EXPENSE:								
14 Network Support, Alloc.	\$26	N37	\$15	\$2	\$0	\$7	\$0	\$2
15 Network Support, Direct	0	Direct	0	0	0	0	0	0
16 Total Network Support Exp.	\$26		\$15	\$2	\$0	\$7	\$0	\$2
17 General Support, Alloc.	\$15,185	N30	\$4,123	\$1,714	\$0	\$7,262	\$0	\$2,086
18 General Support, Direct	0	Direct	0	0	0	0	0	0
19 Total General Support Exp.	\$15,185		\$4,123	\$1,714	\$0	\$7,262	\$0	\$2,086
20 Central Office Eq., Alloc.	\$55,975	N31	\$23,265	\$9,674	\$0	\$20,363	\$0	\$2,672
21 Central Office Eq., Direct	0	Direct	0	0	0	0	0	0
22 Total COE Exp.	\$55,975		\$23,265	\$9,674	\$0	\$20,363	\$0	\$2,672
23 Cust. Premises Equip.	\$0	L76	\$0	\$0	\$0	\$0	\$0	\$0
24 Other IOT	0	N43	0	0	0	0	0	0
25 IOT Direct	0	Direct	0	0	0	0	0	0
26 Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0
27 Cable & Wire, Alloc.	\$89,493	N33	\$65,575	\$0	\$0	\$16,595	\$0	\$7,323
28 Cable & Wire, Direct	78,671	Direct	0	0	0	78,671	0	0
29 Total C&WF Exp.	\$168,164		\$65,575	\$0	\$0	\$95,266	\$0	\$7,323
30 TOTAL PLT. SPEC. OPER. EXP.	\$239,349		\$92,978	\$11,390	\$0	\$122,999	\$0	\$12,083
31 TOTAL PLT. SPEC., ex SUPPORT	\$224,138		\$88,840	\$9,674	\$0	\$115,630	\$0	\$9,995



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	***** 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.		\$12,960	N18	\$8,120	\$750	\$0	\$3,177	\$0	\$913 O.K.
65 Network Operations, Direct		0	Direct	0	0	0	0	0	0 O.K.
66									
67 Total Network Oper. Exp.		\$12,960		\$8,120	\$750	\$0	\$3,177	\$0	\$913 O.K.
68									
69 Total Access Expenses		\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
70									
71 Depr., Support Assets		\$30,155	L23	\$8,187	\$3,404	\$0	\$14,422	\$0	\$4,142 O.K.
72 Depr., COE Switching		56,875	L44	0	56,875	0	0	0	0 O.K.
73 Depr., COE Operator		0	L32	0	0	0	0	0	0 O.K.
74 Depr., COE Transmission		133,918	L68	67,291	0	0	58,898	0	7,729 O.K.
75 Depr., IOT Equipment		0	L78	0	0	0	0	0	0 O.K.
76 Depr., C&W Facilities		191,638	L117	140,421	0	0	35,537	0	15,681 O.K.
77 Depr., PHFU		0	L147	0	0	0	0	0	0 O.K.
78									
79 Total Depreciation Expense		\$412,586		\$215,899	\$60,279	\$0	\$108,856	\$0	\$27,551 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.		\$412,586		\$215,899	\$60,279	\$0	\$108,856	\$0	\$27,551 O.K.
89									
90 TOTAL NON-SPEC. OPER. EXP.		\$425,546		\$224,019	\$61,029	\$0	\$112,034	\$0	\$28,464 O.K.

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***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
104	CUSTOMER OPERATIONS EXPENSE:									
105										
106	Marketing, Allocable	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
107	Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108										
109	Total Marketing Expense	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
110										
111	Operator Service, Alloc.	\$0	N61	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112	Operator Service, Direct	0	Direct	0	0	0	0	0	0	O.K.
113										
114	Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
115										
116	Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
117	Alphabetical Directory	2,190	(F)	0	0	2,190	0	0	0	O.K.
118	Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119										
120	Total Directory	\$2,190		\$0	\$0	\$2,190	\$0	\$0	\$0	O.K.
121										
122	Bus. Ofc., EU Presubscription	0	N40	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
123	Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
124	Bus. Ofc., EU Access PL & All Other	365	(H)	0	0	0	0	0	365	O.K.
125	Bus. Ofc., EU Message	8,554	(H)	0	0	0	0	8,554	0	O.K.
126	Bus. Ofc., EU Reserved	0	(I)	0	0	0	0	0	0	O.K.
127	Bus. Ofc., IX Special Access	51	(I)	0	0	0	0	0	51	O.K.
128	Bus. Ofc., IX Switched Access	1,237	N40	802	83	0	352	0	0	O.K.
129	Bus. Ofc., IX Billing and Collection	84	(H)	0	0	0	0	84	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	\$10,291		\$802	\$83	\$0	\$352	\$8,638	\$416	O.K.
134										
135	Cust. Serv., Msg. Process	\$0	(H)	0	0	0	0	0	0	O.K.
136	Cust. Serv., Other B&C	12,202	(H)	0	0	0	0	12,202	0	O.K.
137	Cust. Serv., CABS	42,289	N21	0	6,553	0	27,762	0	7,973	O.K.
138	Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139										
140	Total Customer Service	\$54,490		\$0	\$6,553	\$0	\$27,762	\$12,202	\$7,973	O.K.
141										
142	Total BO, CS, OS, Dir.	\$66,971		\$802	\$6,636	\$2,190	\$28,114	\$20,840	\$8,389	O.K.

VALLEY TELECOM COOP ASSN

***** FCC PART 69 *****		Part 36		Common	Local	Information	Common	Billing and	Other	
Operating Expenses and Taxes		IntraLATA	Apportion	Line	Switching		Transport	Collection		
		Total								
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
158	Other Cust. Serv., Alloc.	\$14,579	142	\$174	\$1,445	\$477	\$6,120	\$4,537	\$1,826	O.K.
159	Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	O.K.
160										
161	Total Other Cust. Serv.	\$14,579		\$174	\$1,445	\$477	\$6,120	\$4,537	\$1,826	O.K.
162										
163	TOTAL CUSTOMER OPER. EXP.	\$81,550		\$976	\$8,081	\$2,666	\$34,235	\$25,376	\$10,216	O.K.
164										
165	"BIG-THREE" EXPENSES:									
166										
167	Total Plt. Specific Exp.	\$239,349	41	\$92,978	\$11,390	\$0	\$122,899	\$0	\$12,083	O.K.
168	Total Plt Non-specific Exp.	12,960	62 + 67 +69	8,120	750	0	3,177	0	913	O.K.
169	Total Customer Operations	81,550	163	976	8,081	2,666	34,235	25,376	10,216	O.K.
170										
171	TOTAL "BIG THREE" EXPENSES	\$333,859		\$102,074	\$20,221	\$2,666	\$160,310	\$25,376	\$23,211	O.K.
172										
173	CORPORATE OPERATIONS EXPENSE:									
174										
175	Exec. and Planning, Alloc.	\$72,803	N64	\$22,259	\$4,409	\$581	\$34,958	\$5,534	\$5,062	O.K.
176	Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O.K.
177										
178	Total Exec. and Planning	\$72,803		\$22,259	\$4,409	\$581	\$34,958	\$5,534	\$5,062	O.K.
179										
180	Admin. & General, Allocable	\$123,785	N64	\$37,846	\$7,497	\$989	\$59,438	\$9,409	\$8,606	O.K.
181	Admin. & General, Direct	23,841	Direct	8,531	1,690	223	13,398	0	0	(1)
182										
183	Total Admin. and Gen.	\$147,626		\$46,377	\$9,187	\$1,212	\$72,836	\$9,409	\$8,606	O.K.
184										
185	TOTAL CORPORATE OPERATIONS	\$220,429		\$68,636	\$13,597	\$1,793	\$107,794	\$14,942	\$13,668	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	5,329	Direct	3,453	358	0	1,518	0	0	O.K.
191										O.K.
192										
193	Total Non-income Taxes	\$5,329		\$3,453	\$358	\$0	\$1,518	\$0	\$0	O.K.
194										
195	TOTAL OPER. EXP. AND TAXES	\$972,203		\$390,063	\$94,455	\$4,459	\$378,479	\$40,319	\$64,430	O.K.

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME ..... VALLEY TELECOM COOP ASSN  
 PERIOD ADDRESSED ..... ENDING DECEMBER 31,2001 WITH KNOWN & MEASURABLE CHANGES  
 RUN DATE AND TIME ..... 31-Oct-2002 ..... 02:11:39 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	0
23 Motor Vehicles	0	---	---	---	---	---	---	---	---
24 Aircraft	0	---	---	---	---	---	---	---	---
25 Special Purpose Vehicles	0	---	---	---	---	---	---	---	---
26 Garage Work Equipment	0	---	---	---	---	---	---	---	---
27 Other Work Equipment	1,942,531	---	---	---	---	---	---	---	---
28 Buildings, Allocable	0	---	---	---	---	---	---	---	---
29 Buildings, Direct	0	---	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	0
37 CAT 2 Tandem Sw. Allocable	0	---	---	---	---	---	---	---	---
38 CAT 2 Tandem Sw. Direct	0	---	0	0	0	0	0	0	0
39 CAT 3 Local Sw. Allocable	1,548,287	---	---	---	---	---	---	---	---
40 CAT 3 Local Sw. Direct	0	---	0	0	0	0	0	0	0
41 CAT 4.12 Exchange Trunk	140,123	---	---	---	---	---	---	---	---
42 CAT 4.12 Exch. Tr. Direct	0	---	0	0	0	0	0	0	0
43 CAT 4.13 Exch. Ln. Msg., PL & WATS	3,624,262	---	---	---	---	---	---	---	---
44 Reserved	0	---	---	---	---	---	---	---	---
45 CAT 4.13 Direct	204,180	---	204,180	0	0	0	0	0	0
46 CAT 4.23 Message, PL & WATS	473,944	---	---	---	---	---	---	---	---
47 Reserved	0	---	---	---	---	---	---	---	---
48 CAT 4.23 Direct	43,238	---	38,070	0	0	0	0	5,168	5,168
49 CAT 4.3 H/R Message	1,780,382	---	---	---	---	---	---	---	---
50 CAT 4.3 WATS	0	---	0	0	0	0	0	0	0
51 CAT 4.3 Direct	0	---	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	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

.....  
 VALLEY TELECOM COOP ASSN  
 ENDING DECEMBER 31,2001 WITH KNOWN & MEASURABLE CHANGES

***** 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	12,692,481	---	---	---	---	---	---	---
74 Other CAT 1 C&WF	0	---	0	0	0	0	0	0
75 CAT 2 C&WF	136,397	---	---	---	---	---	---	---
76 CAT 2 C&WF, Wideband	0	---	0	0	0	0	0	0
77 CAT 3 Joint Message & PL/WATS	589,516	---	---	---	---	---	---	---
78 Reserved	0	---	---	---	---	---	---	---
79 CAT 3 Direct	82,384	---	73,943	0	0	0	8,441	8,441
80 CAT 4 Message	1,657,443	---	---	---	---	---	---	---
81 CAT 4 WATS	0	---	0	0	0	0	0	0
82 CAT 4 Direct	0	---	0	0	0	0	0	0
83 Allocable Support Leases	0	---	---	---	---	---	---	---
84 Direct Support Leases	0	---	0	0	0	0	0	0
85 COE Operator	0	---	---	---	---	---	---	---
86 COE Tandem Switch	0	---	---	---	---	---	---	---
87 COE Local Switch	0	---	---	---	---	---	---	---
88 COE Transmission	0	---	---	---	---	---	---	---
89 COE Direct	0	---	0	0	0	0	0	0
90 IOT Leases	0	---	0	0	0	0	0	0
91 C&WF Leases	0	---	0	0	0	0	0	0
92 Leasehold Imp. Land etc.	0	---	---	---	---	---	---	---
93 Leasehold Imp. COE Switching	0	---	---	---	---	---	---	---
94 Leasehold Imp. COE Operator	0	---	---	---	---	---	---	---
95 Leasehold Imp. COE Trans.	0	---	---	---	---	---	---	---
96 Leasehold Imp. IOT	0	---	0	0	0	0	0	0
97 Leasehold Imp. C&WF	0	---	0	0	0	0	0	0
98 Leasehold Imp. Other	0	---	0	0	0	0	0	0
99 Allocable Acct. No. 2690	0	---	---	---	---	---	---	---
100 Direct Acct. No. 2690	0	---	0	0	0	0	0	0
101 Materials and Supplies	35,200	---	---	---	---	---	---	---
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

VALLEY TELECOM COOP ASSN  
ENDING DECEMBER 31,2001 WITH KNOWN & MEASURABLE CHANGES

		Intrastate											
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE				
***** FCC PART 36 *****	(A)				(B)	(C)	(D)	InterLATA		IntraLATA	InterLATA	IntraLATA	(H)
123	TPUC -- Short Term, Alloc.	0	---	---	---	---	---	---	---	---	---	---	---
124	TPUC -- Short Term, Direct	0	---	0	---	0	---	0	---	0	---	0	0
125	TPUC -- Long Term, Alloc.	19,490	---	---	---	---	---	---	---	---	---	---	---
126	TPUC -- Long Term, Direct	0	---	0	---	0	---	0	---	0	---	0	0
127													
128	RESERVES AND DEFERRALS:												
129	Acc. Depr. Support Assets	846,745	---	---	---	---	---	---	---	---	---	---	---
130	Acc. Depr. COE Switching	857,619	---	---	---	---	---	---	---	---	---	---	---
131	Acc. Depr. COE Operator	0	---	---	---	---	---	---	---	---	---	---	---
132	Acc. Depr. COE Transmission	1,373,017	---	---	---	---	---	---	---	---	---	---	---
133	Acc. Depr. IOT Equipment	0	---	---	---	---	---	---	---	---	---	---	---
134	Acc. Depr. Cable and Wire Facilities	5,643,409	---	---	---	---	---	---	---	---	---	---	---
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.	95	---	---	---	---	---	---	---	---	---	---	---
149	Network Support, Direct	0	---	0	---	0	---	0	---	0	---	0	0
150	General Support, Alloc.	56,042	---	---	---	---	---	---	---	---	---	---	---
151	General Support, Direct	0	---	0	---	0	---	0	---	0	---	0	0
152	Central Office Eq., Alloc.	209,864	---	---	---	---	---	---	---	---	---	---	---
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.	327,635	---	---	---	---	---	---	---	---	---	---	---
159	Cable & Wire, Direct	169,368	---	90,697	---	0	---	78,671	---	0	---	0	78,671

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

.....  
 VALLEY TELECOM COOP ASSN  
 ENDING DECEMBER 31,2001 WITH KNOWN & MEASURABLE CHANGES

		Intrastate									
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line				TOTAL INTRASTATE
***** FCC PART 36 *****					InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)			
176	Oth. Plt. and Equip., Alloc.	0	---	---	---	---	---	---	---	---	---
177	Oth. Plt. and Equip., Direct	0	---	0	0	0	0	0	0	0	0
178	Network Operations, Alloc.	47,830	---	---	---	---	---	---	---	---	---
179	Network Operations, Direct	0	---	0	0	0	0	0	0	0	0
180	Total Access Expense	361,299	---	361,299	0	0	0	0	0	0	0
181	Depr., Support Assets	111,289	---	---	---	---	---	---	---	---	---
182	Depr., COE Switching	244,466	---	---	---	---	---	---	---	---	---
183	Depr., COE Operator	0	---	---	---	---	---	---	---	---	---
184	Depr., COE Transmission	486,733	---	---	---	---	---	---	---	---	---
185	Depr., IOT Equipment	0	---	---	---	---	---	---	---	---	---
186	Depr., C&W Facilities	701,592	---	---	---	---	---	---	---	---	---
187	Amort., Tangible Assets	0	---	---	---	---	---	---	---	---	---
188	Amort., Intangible Assets	0	---	---	---	---	---	---	---	---	---
189	Other Amortization	0	---	0	0	0	0	0	0	0	0
190	Direct Assigned Amort.	0	---	0	0	0	0	0	0	0	0
191	Marketing, Allocable	0	---	---	---	---	---	---	---	---	---
192	Marketing, Direct	0	---	0	0	0	0	0	0	0	0
193	Operator Service, Alloc.	0	---	---	---	---	---	---	---	---	---
194	Operator Service, Direct	0	---	0	0	0	0	0	0	0	0
195	Classified Directory	0	---	0	0	0	0	0	0	0	0
196	Alphabetical Directory	12,269	---	---	---	---	---	---	---	---	---
197	Foreign Directory	0	---	---	---	---	---	---	---	---	---
198	Bus. Ofc., EU Presubscription	15,509	---	---	---	---	---	---	---	---	---
199	Bus. Ofc., EU MTS & WATS	24,365	---	---	---	---	---	---	---	---	---
200	Bus. Ofc., EU Access, P/L & all Other	140,025	---	---	---	---	---	---	---	---	---
201	Bus. Ofc., IXC Special Access	100	---	---	---	---	---	---	---	---	---
202	Bus. Ofc., IXC Switched Access	2,850	---	---	---	---	---	---	---	---	---
203	Bus. Ofc., IXC B & C Services	150	---	---	---	---	---	---	---	---	---
204	Coin Collect & Admin.	0	---	---	---	---	---	---	---	---	---
205	Cust. Svc., Direct	0	---	0	0	0	0	0	0	0	0
206	Cust. Serv., Msg. Process	0	---	---	---	---	---	---	---	---	---
207	Cust. Serv., Other B&C	43,021	---	---	---	---	---	---	---	---	---
208	Cust. Serv., CABS	84,577	---	---	---	---	---	---	---	---	---
209	Cust. Serv., EU Common Line	2,264	---	2,264	0	0	0	0	0	0	0
210	Other Cust. Serv., Alloc.	70,408	---	---	---	---	---	---	---	---	---
211	Other Cust. Serv., Direct	284	---	284	0	0	0	0	0	0	0
212	Exec. and Planning, Alloc.	262,863	---	---	---	---	---	---	---	---	---
213	Exec. and Planning, Direct	0	---	0	0	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

VALLEY TELECOM COOP ASSN  
ENDING DECEMBER 31,2001 WITH KNOWN & MEASURABLE CHANGES

	(A)	TOTAL COMPANY	Source/ Allocator	(D)	Message Telephone Service			Private Line			TOTAL INTRASTATE (I)
					Interstate and Other	InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)		
***** FCC PART 36 *****		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
230 Admin. & General, Allocable		446,942									
231 Admin. & General, Direct		58,337		34,496	0	23,841	0	0	23,841		
232 Non-income Taxes, Allocable		0									
233 Non-income Taxes, Direct		5,842		513	0	5,329	0	0	5,329		
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		(40,695)									
240 ITC Amortization		0									
241 Other Return Adjustments		0		0	0	0	0	0	0		
242 Contributions		3,940									
243 Interest Expense		497,883									
244 Capital Lease Expense		0									
245 Capitalized Payroll taxes		0									
246 Depreciation Adjustment		0									
247 Other Income Adjustments		0			0	0	0	0	0		
248 Uncollectibles		35,756		17,606	0	18,150	0	0	18,150		
249 Other Revenue Adjustments		0		0	0	0	0	0	0		
250 Other Revenue Taxes		0		0	0	0	0	0	0		
251											
252											



SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

.....  
 VALLEY TELECOM COOP ASSN  
 ENDING DECEMBER 31,2001 WITH KNOWN & MEASURABLE CHANGES

			Interstate		Intrastate				
			Private Line		Private Line				TOTAL
***** FCC PART 36 *****			Other	InterLATA	IntraLATA	InterLATA	IntraLATA		INTRASTATE
(A)	TOTAL COMPANY (B)	Source/ Allocator (C)	(D)	(E)	(F)	(G)	(H)		(I)
271 Working Loops	3,919	---	70	0	0	0	102		102
272 Equivalent Interexchange Cct. Miles	41,210	---	0	0	0	0	0		0
273 Interexchange Circuit Terminations	230	---	0	0	0	0	0		0

**CONFIDENTIAL**

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JUL 11 2003

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July 11, 2003

**SOUTH DAKOTA PUBLIC  
UTILITIES COMMISSION**

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

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

Re: Docket Number TC02-074

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

---

BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF SOUTH DAKOTA

---

IN THE MATTER OF THE ESTABLISHMENT OF SWITCHED ACCESS REVENUE REQUIREMENT FOR VALLEY TELECOMMUNICATIONS COOPERATIVE ASSOCIATION

Docket No. TC02-074  
MOTION TO DISMISS AND MOTION FOR EXTENSION OF TIME TO RESPOND TO SECOND DISCOVERY REQUEST

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

A. Background

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

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

## B. Argument for Dismissal of Petition to Intervene

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

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

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

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

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

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

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

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

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

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

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

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

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

### C. Argument for Extension of Time

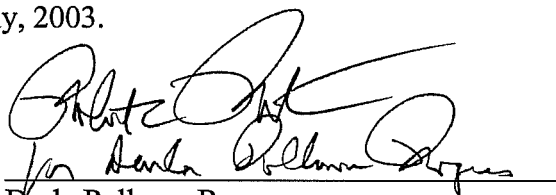
Prior to the hearings on June 30, 2003, and July 2, 2003, that culminated in the Commission revoking S&S's Certificate of Authority, S&S served Second Discovery Requests upon Company. The Discovery Requests are dated June 12, 2003, and under the rules of civil procedure, responses are due within thirty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

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

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

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

Dated this eleventh day of July, 2003.

A handwritten signature in black ink, appearing to read "Robert C. Riter", is written over a horizontal line. The signature is stylized and cursive.

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  
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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

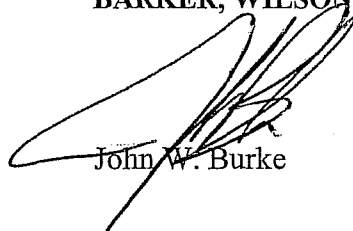
By copy of this letter, copies of the same are being served upon counsel for the opposing Petitioner via facsimile and first class mail.

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 read "John W. Burke", is written over the typed name. The signature is stylized and somewhat cursive.

John W. Burke

JWB/bb  
Enclosures  
cc: S&S Communications  
Darla Rogers

**RECEIVED**

JUL 24 2003

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

**SOUTH DAKOTA PUBLIC  
UTILITIES COMMISSION**

TC02-074

**IN THE MATTER OF THE ESTABLISHMENT OF  
SWITCHED ACCESS REVENUE REQUIREMENT  
FOR VALLEY TELECOMMUNICATIONS  
COOPERATIVE ASSOCIATION**

)  
)  
) **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

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<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 (CADDC 1985) (“When a party intervenes, it becomes a full participant in the lawsuit and is treated just as if it were an original party.”). By rule, “[a]s a party,” S&S Communications became “entitled . . . to all . . . rights granted to parties by statute.” ARSD 20:10:01:15.05. Parties cannot be summarily dismissed from a matter. See SDCL 15-6-12(b) (motion to dismiss (1) for lack of jurisdiction over the subject matter; (2) for lack of jurisdiction over the person; (3) due to insufficiency of process; (4) due to insufficiency of service of process; (5) for failure to state a claim upon which relief can be granted; (6) for failure to join a party under § 15-6-19); SDCL 15-6-12(c) (motion for judgment on the pleadings); SDCL 15-6-41(b) (motion for involuntary dismissal); SDCL 15-6-56 (motion for summary judgment). Thus, as a party, S&S Communications cannot be summarily dismissed from this proceeding.

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

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



continue to participate and assist the Commission.<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

By: 

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

**CERTIFICATE OF SERVICE**

I, John W. Burke, hereby certify that on the 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

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

4200 BEACH DRIVE  
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www.courtroomcounselors.com

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

**REPLY TO: BELLE FOURCHE OFFICE**

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:

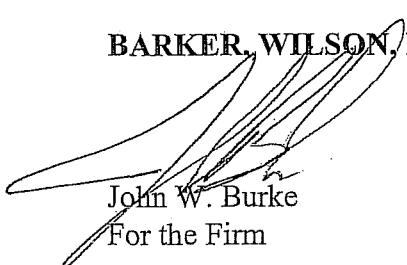
As you know, during the first week of September 2002, I served numerous Requests for Access to Confidential Information. Over the next two months, I heard very little from you in this regard until recently, when you stated in an e-mail that your clients might be willing to disclose this information if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

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**REPLY TO: BELLE FOURCHE OFFICE**

December 13, 2002

**VIA FACSIMILE AND FIRST CLASS MAIL**

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

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

Dear Darla:

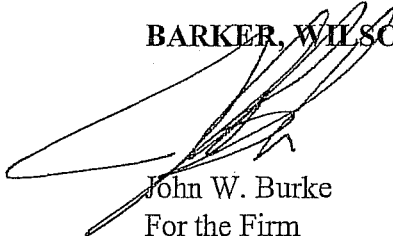
Enclosed please find a copy of the proposed Protective Agreement you faxed to me earlier this week with various modifications. I would sincerely appreciate it if you would review these modifications and let me know on Monday whether they are acceptable to you.

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

Best regards.

Sincerely,

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

  
John W. Burke  
For the Firm

JWB/bb  
Enclosure

Attachment  
B

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

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KENNETH E. BARKER"

MICHAEL A. WILSON'

MICHAEL P. REYNOLDS"

JOHN W. BURKE""

JEFFERY D. COLLINS

www.courtroomcounselors.com

**REPLY TO: BELLE FOURCHE OFFICE**

December 31, 2002

**VIA FACSIMILE AND FIRST CLASS MAIL**

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

**Re: Protective Agreement**

Dear Darla:

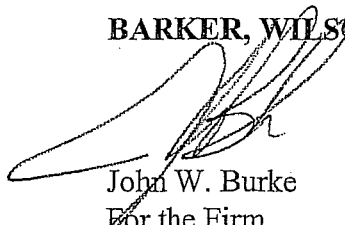
I am in receipt of your facsimile dated December 18, 2002, as well as the accompanying revised draft of the Protective Agreement. After reviewing the Protective Agreement, and given the number of changes that have been made, I took the liberty of revising the Protective Agreement. I am enclosing a draft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

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

Best regards.

Sincerely,

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



John W. Burke  
For the Firm

JWB/bb  
Enclosure

Attachment  
C

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

www.courtroomcounselors.com

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605.723.8000 ♦ FAX: 605.723.8010

**REPLY TO: BELLE FOURCHE OFFICE**

January 17, 2003

**VIA FACSIMILE AND FIRST CLASS MAIL**

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

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

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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.

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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 VALLEY )</b>	<b>FOR SUMMARY</b>
<b>TELECOMMUNICATIONS COOPERATIVE )</b>	<b>JUDGMENT; ORDER FOR</b>
<b>ASSOCIATION )</b>	<b>AND NOTICE OF HEARING;</b>
	<b>ORDER EXTENDING TIME</b>
	<b>FOR RESPONSE</b>
	<b>TC02-074</b>

On June 20, 2002, Valley Telecommunications Cooperative Association (Company) filed for approval by the Public Utilities Commission (Commission) its 2001 Intrastate Switched Access Cost Study.

On June 27, 2002, the Commission electronically transmitted notice of the filing and the intervention deadline of July 12, 2002, to interested individuals and entities. On July 9, 2002, the Commission received a Petition to Intervene from S&S Communications (S&S). At its regularly scheduled meeting of July 23, 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><i>Helaine Kalbs</i></u>
Date:	<u>8/8/03</u>
(OFFICIAL SEAL)	

BY ORDER OF THE COMMISSION:

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

*Gary Hanson*  
GARY HANSON, Commissioner



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

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

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

**REPLY TO: BELLE FOURCHE OFFICE**

August 14, 2003

**VIA FACSIMILE ONLY**

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

Re: Affidavit of Les S. Sumption

Dear Ms. Bonrud:

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

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

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

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

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

Best regards.

Sincerely,

BARKER, WILSON, REYNOLDS & BURKE, LLP



John W. Burke

JWB/bb  
Enclosure

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

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

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

**AFFIDAVIT OF LES S. SUMPTION**

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

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

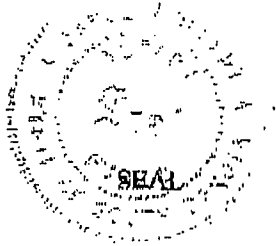
6. That S&S Communications is presently in negotiations to sell its business and/or assets.
7. That S&S Communications' pecuniary interests will be directly and immediately affected by the Commission's decision on this matter for the following reasons:
  - (A) Subsequent to the sale, S&S Communications,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

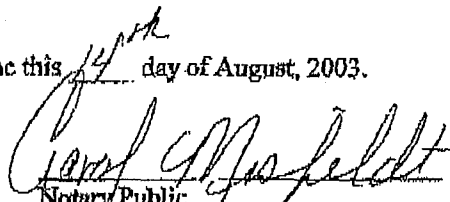
Further your affiant sayeth not.

Dated this 14 day of August, 2003.

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

Subscribed and sworn to before me this 14 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

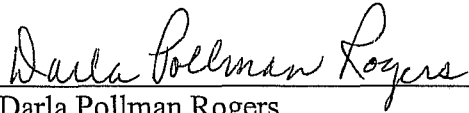
Since S&S has failed to establish that a genuine issue of material fact exists as to its current interest in the proceeding, the Commission can proceed to determine

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

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

**RECEIVED**  
SEP 02 2003  
SOUTH DAKOTA PUBLIC  
UTILITIES COMMISSION

Ref: SD 5098 - 1.7  
Revised 2001 Cost Study


Dear Heather:

Pursuant to the PUC Staff's recommendation, we have removed the Global Crossing uncollectibles from the Valley Telecom Cooperative Association 2001 Intrastate Cost Study filed under Docket Number TC02-074.

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

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

Sincerely,  
Martin Group, Inc.

  
Peter Rasmusson

JKD/cab  
Attachments: 6 copies  
cc: Steve Oleson, Manager (w/ encl.)

VALLEY TELECOM COOP ASSN

***** 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	\$4,448,681	J13	\$2,688,906	\$197,054	\$0	\$1,228,115	\$0	\$334,605	O.K.
16	10.00%		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	
17									
18	\$444,868		\$268,891	\$19,705	\$0	\$122,812	\$0	\$33,461	O.K.
19	(11,030)	J18-20	(6,606)	(686)	0	(2,905)	0	(834)	O.K.
20									
21	\$433,838		\$262,285	\$19,020	\$0	\$119,907	\$0	\$32,626	O.K.
22	0	J31-32	0	0	0	0	0	0	O.K.
23	1,008,570	J33-35, 40	407,796	97,464	4,531	389,953	41,470	67,355	O.K.
24									
25	\$1,442,407		\$670,080	\$116,484	\$4,531	\$509,860	\$41,470	\$99,982	O.K.
26									
27									
28									
29	INTERLATA:								
30									
31	\$0	P13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
32	10.00%		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	
33									
34	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35	0	P18-20	0	0	0	0	0	0	O.K.
36									
37	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
38	0	P31-32	0	0	0	0	0	0	O.K.
39	0	P33-35, 40	0	0	0	0	0	0	O.K.
40									
41	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
42									
43									
44									
45	\$1,442,407		\$670,080	\$116,484	\$4,531	\$509,860	\$41,470	\$99,982	
ACCESS ELEMENT MINUTES OF USE									
			9,005,085	9,005,085	9,005,085	9,005,085			
ACCESS RATE PER MINUTE									
	\$0.143966		\$0.074411	\$0.012935		\$0.056619			

RECEIVED  
 SEP 02 2003  
 SOUTH DAKOTA PUBLIC  
 UTILITIES COMMISSION

VALLEY TELECOM COOP ASSN

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	InterLATA	IntraLATA		
				(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	\$16,368,035	C68	\$11,919,355	\$0	\$4,135,060	\$0	\$313,621	\$4,448,681	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	\$1,636,804		\$1,191,935	\$0	\$413,506	\$0	\$31,362	\$444,868	O.K.		
22											
23 AFUDC	(40,695)	H43	-29664.8017998	0	-10253.8852403	0	-776.312959869	(11,030)	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	\$1,596,109		\$1,162,271	\$0	\$403,252	\$0	\$30,586	\$433,838	O.K.		
28											
29 Contributions	7,923	H52	5,692	0	2,157	0	74	2,231	O.K.		
30 Interest Expense	497,883	H44	362,457	0	125,858	0	9,568	135,426	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	\$1,090,303		\$794,121	\$0	\$275,237	\$0	\$20,944	\$296,182	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	3,876,242	H196	2,910,945	0	920,049	0	45,248	965,297	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	\$5,472,351		\$4,073,216	\$0	\$1,323,301	\$0	\$75,834	\$1,399,134	O.K.		
45 Gross Receipts Taxes	169,248	Formula	125,976	0	40,927	0	2,345	43,272	O.K.		
46 Other Revenue Taxes	0	V251	0	0	0	0	0	0	O.K.		
47											
TOTAL REVENUE REQUIREMENT	\$5,641,598		\$4,199,192	\$0	\$1,364,228	\$0	\$78,179	\$1,442,407	O.K.		

ENDING DECEMBER 31, 2001 WITH KNOWN & MEASURABLE CHANGES  
VALLEY TELECOM COOP ASSN

	(A)	TOTAL COMPANY	(B)	(C)	(D)	Intrastate				TOTAL INTRASTATE (I)	
						Message Telephone Service		Private Line			
						InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)		
13 Land and Support Investment		\$1,942,531	D93	\$1,416,182	\$0	\$489,289	\$0	\$0	\$37,061	\$526,349	O.K.
14 COE Operator Equipment		\$0	D43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 COE Switching Equipment		1,548,287	D68	1,188,076	0	360,211	0	0	0	360,211	O.K.
17 COE Transmission Equipment		6,266,129	D85	4,542,089	0	1,624,543	0	0	99,497	1,724,040	O.K.
18											
19 Total COE		\$7,814,416		\$5,730,165	\$0	\$1,984,754	\$0	\$0	\$99,497	\$2,084,251	O.K.
20 Info. Orig./Term. Equipment		0	D94	0	0	0	0	0	0	0	O.K.
21 Cable and Wire Facilities		15,158,221	D137	11,017,793	0	3,801,639	0	0	338,789	4,140,428	O.K.
22											
23 Total COE, IOT, C&WF		\$22,972,637		\$16,747,958	\$0	\$5,786,393	\$0	\$0	\$438,286	\$6,224,679	O.K.
24											
25 Total Capital Leases		\$0	D173	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
26											
27 Leasehold Improvements		\$0	D186	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28											
29 Intangible Assets		\$2,904	D209	\$0	\$0	\$2,904	\$0	\$0	\$0	\$2,904	O.K.
30											
31											
32 Total Tele. Plt. In Service		\$24,918,072		\$18,164,140	\$0	\$6,278,586	\$0	\$0	\$475,346	\$6,753,932	O.K.
33											
34 Plant Held, Future Use		\$0	D214-215	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35 TPUC, Short-term		0	D216-217	0	0	0	0	0	0	0	O.K.
36 TPUC, Long-term		19,490	D218-219	14,207	0	4,911	0	0	372	5,283	O.K.
37 Tel. Plt. Adjustment		0	D220-221	0	0	0	0	0	0	0	O.K.
38											
39 Total Other Tel. Plt.		\$19,490		\$14,207	\$0	\$4,911	\$0	\$0	\$372	\$5,283	O.K.
40											
41											
42 TOTAL TELEPHONE PLANT		\$24,937,562		\$18,178,347	\$0	\$6,283,497	\$0	\$0	\$475,718	\$6,759,215	O.K.

		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	(8,720,790)	E34	(6,372,580)	0	(2,184,122)	0	(164,087)	(2,348,210)	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	\$16,216,772		\$11,805,767	\$0	\$4,099,374	\$0	\$311,631	\$4,411,005	O.K.
62										
63	Materials and Supplies	35,200	H31	25,585	0	8,828	0	787	9,615	O.K.
64	Rural Tel. Bank Stock	0	H35	0	0	0	0	0	0	O.K.
65	Cash Working Capital	116,063	Formula	88,003	0	26,857	0	1,203	28,061	O.K.
66	Equal Access Investment	0	--	0	0	0	0	0	0	O.K.
67										
68	TOTAL NET INVESTMENT	\$16,368,035		\$11,919,355	\$0	\$4,135,060	\$0	\$313,621	\$4,448,681	O.K.
69										



VALLEY TELECOM COOP ASSN

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)	
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	1,942,531	H33	1,416,182	0	489,289	0	37,061	526,349	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	\$1,942,531		\$1,416,182	\$0	\$489,289	\$0	\$37,061	\$526,349	O.K.
32									
33 Tot. Land and Support Assets	\$1,942,531		\$1,416,182	\$0	\$489,289	\$0	\$37,061	\$526,349	O.K.
34									
35									
36 CENTRAL OFFICE EQUIPMENT:									
37									
38 CAT 1 Oper. Sys., TSPS	\$0	G22	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
39 CAT 1 Oper. Sys., Other TSPS	0	G21	0	0	0	0	0	0	O.K.
40 CAT 1 Oper. Sys., Aux. Pos.	0	G23	0	0	0	0	0	0	O.K.
41 CAT 1 Oper. Sys., Other	0	V36	0	0	0	0	0	0	O.K.
42									
43 Total CAT 1	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
44									
45									
46 CAT 2 Tandem Sw. Allocable	\$0	G26	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
47 CAT 2 Tandem Sw. Direct	0	V38	0	0	0	0	0	0	O.K.
48									
49 Total CAT 2	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

VALLEY TELECOM COOP ASSN

		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	\$1,548,287	G15	\$1,188,076	\$0	\$360,211	\$0	\$0	\$360,211	O.K.
64	CAT 3 Local Sw. Direct	0	V40	0	0	0	0	0	0	O.K.
65										
66	Total CAT 3	\$1,548,287		\$1,188,076	\$0	\$360,211	\$0	\$0	\$360,211	O.K.
67										O.K.
68	Total COE Sw. CAT 2&3	\$1,548,287		\$1,188,076	\$0	\$360,211	\$0	\$0	\$360,211	O.K.
69										
70										
71	COE TRANSMISSION:									
72										
73	CAT 4.12 Exchange Trunk	\$140,123	123	\$140,123	\$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	3,465,198	G13	2,598,898	0	866,299	0	0	866,299	O.K.
76	CAT 4.13 PL, WATS, Local	159,064	F18	64,735	0	0	0	94,329	94,329	O.K.
77	CAT 4.13 Direct	204,180	V45	204,180	0	0	0	0	0	O.K.
78	CAT 4.23 Message	473,944	G18	276,127	0	197,817	0	0	197,817	O.K.
79	CAT 4.23 PL, WATS	0	F24	0	0	0	0	0	0	O.K.
80	CAT 4.23 Direct	43,238	V48	38,070	0	0	0	5,168	5,168	O.K.
81	CAT 4.3 H/R Message	1,780,382	G29	1,219,955	0	560,427	0	0	560,427	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	\$6,266,129		\$4,542,089	\$0	\$1,624,543	\$0	\$99,497	\$1,724,040	O.K.
86										
87										
88	INFORMATION ORIGINATION/TERMINATION:									
89										
90	CAT 1 Other IOT Equipment	\$0	G13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
91	CAT 1 Coinless Pay Phones	0	G18	0	0	0	0	0	0	O.K.
92	CAT 2 CP Equipment	0	V70	0	0	0	0	0	0	O.K.
93										
94	Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
95										
96										

VALLEY TELECOM COOP ASSN

		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)		
111	CABLE AND WIRE FACILITIES:									
112										
113	CAT 1.1 IntraLATA PL/WATS	557,057	F31	\$226,709	\$0	\$0	\$0	\$330,348	\$330,348	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	12,135,424	G13	9,101,568	0	3,033,856	0	0	3,033,856	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	\$12,692,481		\$9,328,277	\$0	\$3,033,856	\$0	\$330,348	\$3,364,204	O.K.
119										
120	CAT 2 C&WF	\$136,397	G28	\$136,397	\$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	\$136,397		\$136,397	\$0	\$0	\$0	\$0	\$0	O.K.
124										
125	CAT 3 Joint Message	589,516	G17	343,461	0	246,055	0	0	\$246,055	O.K.
126	CAT 3 PL/WATS etc.	0	F36	0	0	0	0	0	0	O.K.
127	CAT 3 Direct	82,384	V79	73,943	0	0	0	8,441	8,441	O.K.
128										
129	Total CAT 3 C&WF	\$671,900		\$417,404	\$0	\$246,055	\$0	\$8,441	\$254,496	O.K.
130										
131	CAT 4 Message	\$1,657,443	G29	\$1,135,715	\$0	\$521,728	\$0	\$0	\$521,728	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	\$1,657,443		\$1,135,715	\$0	\$521,728	\$0	\$0	\$521,728	O.K.
136										
137	TOTAL C&WF	\$15,158,221		\$11,017,793	\$0	\$3,801,639	\$0	\$338,789	\$4,140,428	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.

VALLEY TELECOM COOP ASSN

	Intrastate										TOTAL INTRASTATE (I)
	***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY (B)	Source/ Allocator (C)	Message Telephone Service			Private Line			TOTAL INTRASTATE (I)	
				Interstate and Other (D)	InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)	TOTAL INTRASTATE (I)		
160	COE Operator	\$0	H16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
161	COE Tandem Switch	0	H17	0	0	0	0	0	0	0	O.K.
162	COE Local Switch	0	H18	0	0	0	0	0	0	0	O.K.
163	COE Transmission	0	H20	0	0	0	0	0	0	0	O.K.
164	COE Direct	0	V89	0	0	0	0	0	0	0	O.K.
165	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
166	IOT Leases	\$0	V90	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
167	C&WF Leases	\$0	V91	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
168	TOTAL CAPITAL LEASES	\$0		\$0	\$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	\$0	\$0	O.K.
178	COE Switching	0	H18	0	0	0	0	0	0	0	O.K.
179	COE Operator	0	H16	0	0	0	0	0	0	0	O.K.
180	COE Transmission	0	H20	0	0	0	0	0	0	0	O.K.
181	IOT	0	V96	0	0	0	0	0	0	0	O.K.
182	C&WF	0	V97	0	0	0	0	0	0	0	O.K.
183	Other	0	V98	0	0	0	0	0	0	0	O.K.
184	TOTAL LEASEHOLD IMPROVEMENT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
185											
186											
187											
188											
189	TPIS, EXCL. ACCT. No. 2690	\$24,915,168		\$0	\$6,275,682	\$0	\$475,346	\$0	\$6,751,028	\$0	O.K.

VALLEY TELECOM COOP ASSN

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	2,904	V100	0	0	2,904	0	0	2,904	O.K.
208									
209 Total Intangible Assets	\$2,904		\$0	\$0	\$2,904	\$0	\$0	\$2,904	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.	19,490	H35	14,207	0	4,911	0	372	5,283	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	\$19,490		\$14,207	\$0	\$4,911	\$0	\$372	\$5,283	O.K.

VALLEY TELECOM COOP ASSN

***** 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	\$846,745	H13	\$617,310	\$0	\$213,280	\$0	\$16,155	\$229,435	O.K.	
16 COE Switching	857,819	H19	658,093	0	199,526	0	0	199,526	O.K.	
17 COE Operator	0	H16	0	0	0	0	0	0	O.K.	
18 COE Transmission	1,373,017	H20	995,250	0	355,965	0	21,801	377,767	O.K.	
19 IOT Equipment	0	H25	0	0	0	0	0	0	O.K.	
20 Cable and Wire Facilities	5,643,409	H31	4,101,927	0	1,415,351	0	126,131	1,541,482	O.K.	
21 Other Plant	0	V135	0	0	0	0	0	0	O.K.	
22										
23 Total Accum. Depr., TPIS	\$8,720,790		\$6,372,580	\$0	\$2,184,122	\$0	\$164,087	\$2,348,210	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.	\$8,720,790		\$6,372,580	\$0	\$2,184,122	\$0	\$164,087	\$2,348,210	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.	

VALLEY TELECOM COOP ASSN

	Private Line										Other (I)
	(A)	TOTAL COMPANY		(C) Joint Use Message	Interstate		Intrastate		(H) Extended Area Service	(I)	
		(B)	(D) InterLATA		(E) IntraLATA	(F) InterLATA	(G) IntraLATA				
13 TRANS. CCT EQUIPMENT:											
14 Working Loops	3,919	0	0	0	0	0	0	0	0	0	70
15 Avg. Cost per Loop	924.79	924.79	3,747	924.79	924.79	924.79	924.79	924.79	924.79	924.79	924.79
16											
17 CAT 4.13 Exch Ln. Invest.	\$3,624,262	\$0	\$3,465,198	\$0	\$0	\$94,329	\$0	\$0	\$0	\$64,795	
18											
19											
20											
21 Circuit Terminations	230	0	230	0	0	0	0	0	0	0	0
22 Avg. Cost per Termination	2,060.63	2,060.63	2,060.63	2,060.63	2,060.63	2,060.63	2,060.63	2,060.63	2,060.63	2,060.63	2,060.63
23											
24 CAT 4.23 Other IX	\$473,944	\$0	\$473,944	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25											
26											
27 C&WF INVESTMENT:											
28											
29 Working Loops	3,919	0	3,747	0	0	102	0	0	0	0	70
30 Loops Factor	1,000,000	1,000,000	0,956,111	0,000,000	0,000,000	0,026,027	0,000,000	0,000,000	0,000,000	0,017,862	0,017,862
31 CAT 1 Exchange C&WF	\$12,692,481	\$0	\$12,135,424	\$0	\$0	\$330,348	\$0	\$0	\$0	\$226,709	0
32											
33											
34 Equivalent IX Circuit Miles	41,210	0	41,210	0	0	0	0	0	0	0	0
35 IX Cct. Miles Factor	1,000,000	1,000,000	1,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000
36 CAT 3 Interexch. C&WF	\$589,516	\$0	\$589,516	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

		Intrastate								
***** FCC PART 36 ***** Physical Allocation Factors		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(I)		
13	Subscriber Plant Fact. (SPF)	1.000000	SPF	0.750000	0.000000	0.250000	0.000000	0.000000	0.250000	O.K.
14										
15	Dial Equipment Minutes (DEM)	1.000000	DEM	0.767349	0.000000	0.232651	0.000000	0.000000	0.232651	O.K.
16										
17	Conversation Minute-Miles	1.000000	CMM	0.582615	0.000000	0.417385	0.000000	0.000000	0.417385	O.K.
18	Conversation Minutes	1.000000	CM	0.582615	0.000000	0.417385	0.000000	0.000000	0.417385	O.K.
19	Subscriber Minutes (SLU)	1.000000	SLU	0.821534	0.000000	0.178466	0.000000	0.000000	0.178466	O.K.
20										
21	TSPS Processor Time	0.000000	TSP	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
22	Wtd. Stand. Work Sec., Toll	0.000000	WST	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
23	Wtd. Stand. Work Sec., Aux.	0.000000	WSA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
24	Wtd. Stand. Work Sec., Comb.	0.000000	WSC	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
25										
26	COE CAT 2 Minutes	0.000000	CT2	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
27										
28	Exchange Trunk Minutes	1.000000	ETM	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29	MOU-MI., Host/Remote	1.000000	HRM	0.685221	0.000000	0.314779	0.000000	0.000000	0.314779	O.K.
30										
31	C&WF CAT 4, WATS	0.000000	CT4	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
32										
33	Equal Access MOU	0.000000	EAM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
34										
35	Current Billings	0.000000	CB	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
36	EU Presubscription Factor	1.000000	EPRE	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
37	EU MTS & WATS Factor	1.000000	EMTS	0.648923	0.000000	0.351077	0.000000	0.000000	0.351077	O.K.
38	EU Access, P/L and All Other Factor	1.000000	EPLO	0.997393	0.000000	0.000000	0.000000	0.002607	0.002607	O.K.
39	IX Special Access Factor	1.000000	ISPA	0.490000	0.000000	0.000000	0.000000	0.510000	0.510000	O.K.
40	IX Switched Access Factor	1.000000	ISWA	0.565880	0.000000	0.434120	0.000000	0.000000	0.434120	O.K.
41	IX Billing & Collection Services Factor	1.000000	IBC	0.440000	0.000000	0.560000	0.000000	0.000000	0.560000	O.K.
42	Coin Revenue Percent	1.000000	CR	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
43	Relative Toll/Local Msgs.	1.000000	TLM	0.315056	0.000000	0.684944	0.000000	0.000000	0.684944	O.K.
44	Relative Users Percent	1.000000	RUP	0.716379	0.000000	0.280999	0.000000	0.002622	0.283621	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.



13	Support Assets	D31	0.729039	0.000000	0.251882	0.019079	0.270961	O.K.
14	Land and Support Assets	D33	0.729039	0.000000	0.251882	0.019079	0.270961	O.K.
15	COE Operator	D43	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
16	COE Operator	D43	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
17	COE Tandem Switching	D49	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
18	COE Local Switching	D66	1.000000	0.000000	0.232651	0.000000	0.232651	O.K.
19	COE Total Switching	D68	1.000000	0.000000	0.232651	0.000000	0.232651	O.K.
20	COE Transmission	D85	1.000000	0.000000	0.259258	0.015879	0.275136	O.K.
21	Total COE	C19	1.000000	0.000000	0.2593986	0.012732	0.26719	O.K.
22	Info. Org/Term. CAT 1	D90	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
23	Info. Org/Term. CAT 1	D92	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
24	Info. Org/Term. CAT 2	D94	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
25	Total IOT	D94	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
26								
27	C&WF CAT 1	D18	1.000000	0.000000	0.239028	0.026027	0.265055	O.K.
28	C&WF CAT 2	D120	1.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29	C&WF CAT 3	D129	1.000000	0.000000	0.366208	0.012563	0.378771	O.K.
30	C&WF CAT 4	D135	1.000000	0.000000	0.314779	0.000000	0.314779	O.K.
31	Total C&WF	D137	1.000000	0.000000	0.250797	0.022350	0.273147	O.K.
32								
33	Total Equipment	C23	1.000000	0.000000	0.251882	0.019079	0.270961	O.K.
34								
35	TPIS	C32	1.000000	0.000000	0.251969	0.019076	0.27146	O.K.
36	TPIS, excl. Acct. No. 2690	D189	0.729039	0.000000	0.251882	0.019079	0.270961	O.K.
37	Plt. Held, Fut. Use	D215	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
38								
39	Total Tangible Assets	C25	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
40	Total Tangible Assets	C25	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
41	Total Intangible Assets	C29	1.000000	0.000000	1.000000	0.000000	1.000000	O.K.
42								
43	Long-term PUC	C36	1.000000	0.000000	0.251969	0.019076	0.271046	O.K.
44	Net Telephone Plant	C61	1.000000	0.000000	0.252786	0.019217	0.272003	O.K.
45	Total Net Investment	C68	1.000000	0.000000	0.252630	0.019161	0.271791	O.K.
46	Capital Leases	D173	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
47								
48	Tot. Bus. Otc., Cust. Serv.	I141	1.000000	0.000000	0.205371	0.001690	0.207061	O.K.
49								
50	Total "BIG THREE" Expenses	I170	1.000000	0.000000	0.266917	0.010043	0.276960	O.K.
51								
52	Corporate Operations Expense	I185	1.000000	0.000000	0.272208	0.000000	0.281556	O.K.

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Internal Allocation Factors	COMPANY	Source/Allocator	Interstate and Other	InterLATA	InterLATA	InterLATA	InterLATA	TOTAL INTRASTATE
***** FCC PART 36 *****									
TOTAL									
Source/Allocator									
Interstate and Other									
InterLATA									
InterLATA									
InterLATA									
InterLATA									
TOTAL INTRASTATE									

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(A)	TOTAL COMPANY	(B)	Source/ Allocator	(C)	(D)	Intrastate				TOTAL INTRASTATE (I)	
						Message Telephone Service		Private Line			
						InterLATA	IntraLATA	InterLATA	IntraLATA		
***** FCC PART 36 ***** Operating Expenses and Taxes											
13 PLANT SPEC. OPER. EXPENSE:											
14 Network Support, Alloc.	\$95	H14	\$69	\$0	\$24	\$0	\$0	\$2	\$26	O.K.	
15 Network Support, Direct	0	V149	0	0	0	0	0	0	0	O.K.	
16 Total Network Support Exp.	\$95		\$69	\$0	\$24	\$0	\$0	\$2	\$26	O.K.	
19 General Support, Alloc.	\$56,042	H14	\$40,857	\$0	\$14,116	\$0	\$0	\$1,069	\$15,185	O.K.	
20 General Support, Direct	0	V151	0	0	0	0	0	0	0	O.K.	
22 Total General Support Exp.	\$56,042		\$40,857	\$0	\$14,116	\$0	\$0	\$1,069	\$15,185	O.K.	
24 Central Office Eq., Alloc.	\$209,864	H21	\$153,889	\$0	\$53,303	\$0	\$0	\$2,672	\$55,975	O.K.	
25 Central Office Eq., Direct	0	V153	0	0	0	0	0	0	0	O.K.	
27 Total COE Exp.	\$209,864		\$153,889	\$0	\$53,303	\$0	\$0	\$2,672	\$55,975	O.K.	
29 Cust. Premises Equip.	\$0	H24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
30 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 Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
36 Cable & Wire, Alloc.	\$327,635	H31	\$238,142	\$0	\$82,170	\$0	\$0	\$7,323	\$89,493	O.K.	
37 Cable & Wire, Direct	169,368	V159	90,697	0	78,671	0	0	0	78,671	O.K.	
39 Total C&WF Exp.	\$497,003		\$328,839	\$0	\$160,841	\$0	\$0	\$7,323	\$168,164	O.K.	
40 TOTAL PLT. SPEC. OPER. EXP.	\$763,004		\$523,655	\$0	\$228,283	\$0	\$0	\$11,066	\$239,349	O.K.	
42 TOTAL PLT. SPEC., ex SUPPORT	\$706,867		\$482,729	\$0	\$214,144	\$0	\$0	\$9,995	\$224,138	O.K.	

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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)	
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.	\$47,830	H33	\$34,870	\$0	\$12,048	\$0	\$913	\$12,960	O.K.
66 Network Operations, Direct	0	V179	0	0	0	0	0	0	O.K.
67									
68 Total Network Oper. Exp.	\$47,830		\$34,870	\$0	\$12,048	\$0	\$913	\$12,960	O.K.
69									
70 Total Access Expenses	\$361,299	V180	\$361,299	\$0	\$0	\$0	\$0	\$0	O.K.
71									
72 Depr., Support Assets	\$111,289	H13	\$81,134	\$0	\$28,032	\$0	\$2,123	\$30,155	O.K.
73 Depr., COE Switching	244,466	H19	187,591	0	56,875	0	0	56,875	O.K.
74 Depr., COE Operator	0	H16	0	0	0	0	0	0	O.K.
75 Depr., COE Transmission	486,733	H20	352,815	0	126,189	0	7,729	133,918	O.K.
76 Depr., IOT Equipment	0	H25	0	0	0	0	0	0	O.K.
77 Depr., C&W Facilities	701,592	H31	509,954	0	175,957	0	15,681	191,638	O.K.
78 Depr., PHFU	0	H38	0	0	0	0	0	0	O.K.
79									
80 Total Depreciation Expense	\$1,544,080		\$1,131,494	\$0	\$387,054	\$0	\$25,533	\$412,586	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.	\$1,544,080		\$1,131,494	\$0	\$387,054	\$0	\$25,533	\$412,586	O.K.
90									
91 TOTAL NON-SPEC. OPER. EXP.	\$1,953,209		\$1,527,663	\$0	\$399,101	\$0	\$26,445	\$425,546	O.K.

Intrastate

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
105 CUSTOMER OPERATIONS EXPENSE:									
106									
107 Marketing, Allocable	\$0	G35	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
108 Marketing, Direct	0	V192	0	0	0	0	0	0	O.K.
109									
110 Total Marketing Expense	\$0		\$0	\$0	\$0	\$0	\$0	\$0	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	12,269	G19	10,079	0	2,190	0	0	2,190	O.K.
119 Foreign Directory	0	G46	0	0	0	0	0	0	O.K.
120									
121 Total Directory	\$12,269		\$10,079	\$0	\$2,190	\$0	\$0	\$2,190	O.K.
122									
123 Bus. Ofc., EU Presubscription	\$15,509	G36	\$15,509	\$0	\$0	\$0	\$0	\$0	O.K.
124 Bus. Ofc., EU MTS & WATS	24,365	G37	15,811	0	8,554	0	0	8,554	O.K.
125 Bus. Ofc., EU Access, P/L & all Other	140,025	G38	139,660	0	0	0	365	365	O.K.
126 Bus. Ofc., IXC Special Access	100	G39	49	0	0	0	51	51	O.K.
127 Bus. Ofc., IXC Switched Access	2,850	G40	1,613	0	1,237	0	0	1,237	O.K.
128 Bus. Ofc., IXC B & C Services	150	G41	66	0	84	0	0	84	O.K.
129 Coin Collect & Admin.	0	G42	0	0	0	0	0	0	O.K.
130									
131 Total Business Office	\$182,999		\$172,708	\$0	\$9,875	\$0	\$416	\$10,291	O.K.
132									
133 Cust. Svc., Direct	\$0	V205	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
134 Cust. Serv., Msg. Process	0	G43	0	0	0	0	0	0	O.K.
135 Cust. Serv., Other B&C	43,021	G44	30,819	0	12,089	0	113	12,202	O.K.
136 Cust. Serv., CABS	84,577	G45	42,289	0	42,289	0	0	42,289	O.K.
137 Cust. Serv., EU Common Line	2,264	V209	2,264	0	0	0	0	0	O.K.
138									
139 Total Customer Service	\$129,862		\$75,372	\$0	\$54,377	\$0	\$113	\$54,490	O.K.
140									
141 Total Bus. Ofc., Cust. Serv.	\$312,861		\$248,080	\$0	\$64,253	\$0	\$529	\$64,781	O.K.
142									

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	Intrastate										TOTAL INTRASTATE (I)
	Message Telephone Service					Private Line					
***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)	InterLATA (G)	IntraLATA (H)	TOTAL INTRASTATE (I)	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(G)	(H)	(I)	
156 Other Cust. Serv., Alloc.	\$70,408	H48	\$55,829	\$0	\$14,460	\$0	\$119	\$0	\$119	\$14,579	
157 Other Cust. Serv., Direct	284	V211	284	0	0	0	0	0	0	0	
158											
159 Total Other Cust. Serv.	\$70,692		\$56,113	\$0	\$14,460	\$0	\$119	\$0	\$119	\$14,579	
160											
161 TOTAL CUSTOMER OPER. EXP.	\$395,822		\$314,272	\$0	\$80,902	\$0	\$648	\$0	\$648	\$81,550	
162											
163											
164 "BIG-THREE" EXPENSES:											
165											
166 Total Plt. Spec., ex Support	\$706,867	44	\$482,729	\$0	\$214,144	\$0	\$9,995	\$0	\$9,995	\$224,138	
167 Total Network Oper. Exp.	47,830	68	34,870	0	12,048	0	913	0	913	12,960	
168 Total Customer Operations	395,822	161	314,272	0	80,902	0	648	0	648	81,550	
169											
170 TOTAL "BIG THREE" EXPENSES	\$1,150,519		\$883,871	\$0	\$307,093	\$0	\$11,555	\$0	\$11,555	\$318,648	
171											
172											
173 CORPORATE OPERATIONS EXPENSE:											
174											
175 Exec. and Planning, Alloc.	\$262,863	H50	\$190,060	\$0	\$70,163	\$0	\$2,640	\$0	\$2,640	\$72,803	
176 Exec. and Planning, Direct	0	V213	0	0	0	0	0	0	0	0	
177											
178 Total Exec. and Planning	\$262,863		\$190,060	\$0	\$70,163	\$0	\$2,640	\$0	\$2,640	\$72,803	
179											
180 Admin. & General, Allocable	\$442,972	H60	\$320,286	\$0	\$118,237	\$0	\$4,449	\$0	\$4,449	\$122,686	
181 Admin. & General, Direct	52,530	V231	34,496	0	18,034	0	0	0	0	18,034	
182											
183 Total Admin. and Gen.	\$495,502		\$354,782	\$0	\$136,271	\$0	\$4,449	\$0	\$4,449	\$140,720	
184											
185 TOTAL CORPORATE OPERATIONS	\$758,365		\$544,843	\$0	\$206,433	\$0	\$7,089	\$0	\$7,089	\$213,522	
186											
187											
188 NON-INCOME TAXES:											
189											
190 Non-income Taxes, Allocable	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
191 Non-income Taxes, Direct	5,842	V233	513	0	5,329	0	0	0	0	5,329	
192											
193 Total Non-income Taxes	\$5,842		\$513	\$0	\$5,329	\$0	\$0	\$0	\$0	\$5,329	
194											
195											
196 TOTAL OPER. EXP. AND TAXES	\$3,876,242		\$2,910,945	\$0	\$920,049	\$0	\$45,248	\$0	\$45,248	\$965,297	

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***** FCC PART 69 *****		Part 36						
IntraLATA Requirement Summary		IntraLATA Total						
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Requirement Summary	Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
13 Net Investment	\$4,448,661	K52	\$2,688,906	\$197,054	\$0	\$1,228,115	\$0	\$334,605
14 Rate of Return	10.00%	B19	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
15								
16 Return on Rate Base	\$444,868		\$268,891	\$19,705	\$0	\$122,812	\$0	\$33,461
17								
18 AFUDC	(11,030)	N37	(6,606)	(686)	0	(2,905)	0	(834)
19 ITC Amortization	0	N37	0	0	0	0	0	0
20 Other Return Adjustments	0	Direct	0	0	0	0	0	0
21								
22 Net Return	\$433,838		\$262,285	\$19,020	\$0	\$119,907	\$0	\$32,626
23								
24 Interest Expense	135,426	N67	81,855	5,999	0	37,386	0	10,186
25 Capitalized Payroll Taxes	0	N37	0	0	0	0	0	0
26 Depreciation Adjustment	0	N37	0	0	0	0	0	0
27 Other Income Adjustments	0	Direct	0	0	0	0	0	0
28								
29 After Tax Income	\$298,412		\$180,430	\$13,021	\$0	\$82,521	\$0	\$22,440
30								
31 State Income Taxes	\$0	29	0	0	0	0	0	0
32 Federal Income Taxes	0	29	0	0	0	0	0	0
33 Operating Expenses and Taxes	965,297	O195	387,649	93,976	4,396	374,657	40,235	64,353
34 Uncollectibles	0	Direct	0	0	0	0	0	0
35 Other Revenue Adjustments	0	Direct	0	0	0	0	0	0
36								
37 Basis for Gross Receipts Tax	1,410,165	16+31+32+33	656,539	113,661	4,396	497,499	40,235	97,814
38								
39								
40 Gross Receipts Tax	43,273	37	20,147	3,488	135	15,266	1,235	3,002
41								
42								
43 TOTAL REVENUE REQUIREMENT	\$1,442,407		\$670,080	\$116,484	\$4,531	\$509,660	\$41,470	\$99,982
44								

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***** 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	\$526,349	L25	\$142,902	\$59,419	\$0	\$251,729	\$0	\$72,298	O.K.	
14										
15 Central Office Equipment	\$2,084,251	L70	\$866,299	\$360,211	\$0	\$758,244	\$0	\$99,497	O.K.	
16 Info. Term./Orig. Equipment	0	L78	0	0	0	0	0	0	O.K.	
17 Cable and Wire Facilities	4,140,428	L117	3,033,856	0	0	767,783	0	338,789	O.K.	
18										
19 Total COE, IOT, C&WF	\$6,224,679		\$3,900,155	\$360,211	\$0	\$1,526,027	\$0	\$438,286	O.K.	
20										
21 Total Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
22										
23 Total Tele. Pll. ex Intang.	\$6,751,028		\$4,043,058	\$419,630	\$0	\$1,777,757	\$0	\$510,584	O.K.	
24 Total Intangible Assets	2,904	L144	1,739	181	0	765	0	220	O.K.	
25										
26 Total Plant In Service	\$6,753,932		\$4,044,797	\$419,810	\$0	\$1,778,521	\$0	\$510,804	O.K.	
27 Total Pll. 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	5,283	L164	3,164	328	0	1,391	0	400	O.K.	
30 Total Tel. Pll. Adjust.	0	L169	0	0	0	0	0	0	O.K.	
31										
32 TOTAL TELEPHONE PLANT	\$6,759,215		\$4,047,961	\$420,139	\$0	\$1,779,912	\$0	\$511,203	O.K.	
33										
34 less:										
35 Accum. Depr., Pll. in Serv.	2,348,210	M23	1,381,617	225,427	0	561,718	0	179,447	O.K.	
36 Accum. Depr. PHFU	0	M27	0	0	0	0	0	0	O.K.	
37 Accum. Amort. Tangible Pll.	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	\$4,411,005		\$2,666,343	\$194,712	\$0	\$1,218,194	\$0	\$331,756	O.K.	
46 plus:										
47 Class B RTB Stock	0	L171	0	0	0	0	0	0	O.K.	
48 Materials and Supplies	9,615	L173	5,758	598	0	2,532	0	727	O.K.	
49 Cash Working Capital	28,061	L175	16,805	1,744	0	7,389	0	2,122	O.K.	
50 Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.	
51										
52 NET INVESTMENT	\$4,448,681		\$2,688,906	\$197,054	\$0	\$1,228,115	\$0	\$334,605	O.K.	
53										

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***** 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	\$489,289	N28	\$132,840	\$55,236	\$0	\$234,005	\$0	\$67,208	O.K.
21 Support Assets, Private Line	37,061	N28	10,062	4,184	0	17,724	0	5,091	O.K.
22									
23 Total Support Assets	\$526,349		\$142,902	\$59,419	\$0	\$251,729	\$0	\$72,298	O.K.
24									
25 Total Land and Supp. Assets	\$526,349		\$142,902	\$59,419	\$0	\$251,729	\$0	\$72,298	O.K.
26									
27 CENTRAL OFFICE EQUIPMENT:									
28									
29 Operator Sys., DA	\$0	(F)	0	0	0	0	0	0	O.K.
30 Operator Sys., Other	0	(I)	0	0	0	0	0	0	O.K.
31									
32 Total Operator Systems	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33									
34 Tandem Switching	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35 Tandem Assigned	0	Direct	0	0	0	0	0	0	O.K.
36									
37 Total Tandem Switching	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
38									
39 Local Switching	\$360,211	(E)	\$0	\$360,211	\$0	\$0	\$0	\$0	O.K.
40 Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41									
42 Total Local Switching	\$360,211		\$0	\$360,211	\$0	\$0	\$0	\$0	O.K.
43									
44 Total Switching	\$360,211		\$0	\$360,211	\$0	\$0	\$0	\$0	O.K.



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***** 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	866,299	(D)	866,299	0	0	0	0	0	O.K.
60 COE Exch. Line - PL etc.	94,329	(I)	0	0	0	0	0	94,329	O.K.
61 COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	O.K.
62 COE Interexchange, Message	197,817	(G)	0	0	0	197,817	0	0	O.K.
63 COE Interexchange, PL	0	(I)	0	0	0	0	0	0	O.K.
64 COE Interexchange, Assigned	5,168	(G)	0	0	0	0	0	5,168	O.K.
65 COE H/R Message	560,427	(G)	0	0	0	560,427	0	0	O.K.
66 COE H/R Assigned	0	Direct	0	0	0	0	0	0	O.K.
67									
68 Total COE Transmission	\$1,724,040		\$866,299	\$0	\$0	\$758,244	\$0	\$99,497	O.K.
69									
70 Total Central Office Equip.	\$2,084,251		\$866,299	\$360,211	\$0	\$758,244	\$0	\$99,497	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	\$330,348	(I)	\$0	\$0	\$0	\$0	\$0	\$330,348	O.K.
83 Exchange Message	3,033,856	(D)	3,033,856	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	\$3,364,204		\$3,033,856	\$0	\$0	\$0	\$0	\$330,348	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	\$246,055	(G)	\$0	\$0	\$0	\$246,055	\$0	\$0	O.K.
94 Interexchange PL, WATS	0	(I)	0	0	0	0	0	0	O.K.
95 Interexchange Assigned	8,441	(G)	0	0	0	0	0	8,441	O.K.
96									
97 Total Interexchange C&WF	\$254,496		\$0	\$0	\$0	\$246,055	\$0	\$8,441	O.K.

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***** 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	\$521,728	(G)	\$0	\$0	\$0	\$521,728	\$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	\$521,728		\$0	\$0	\$0	\$521,728	\$0	\$0	O.K.	
116										
117 Total Cable and Wire Facil.	\$4,140,428		\$3,033,856	\$0	\$0	\$767,783	\$0	\$338,789	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	\$2,904	N37	\$1,739	\$181	\$0	\$765	\$0	\$220	O.K.	
145										
146										
147 PROPERTY HELD FOR FUTURE US	\$0	N46	0	0	0	0	0	0	O.K.	

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***** 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	5,283	N46	3,164	328	0	1,391	0	400	O.K.
165	<u>5,283</u>		<u>3,164</u>	<u>328</u>	<u>0</u>	<u>1,391</u>	<u>0</u>	<u>400</u>	
166 Total Plt. Under Const.	\$5,283		\$3,164	\$328	\$0	\$1,391	\$0	\$400	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	\$9,615	N37	\$5,758	\$598	\$0	\$2,532	\$0	\$727	O.K.
174									
175 CASH WORKING CAPITAL	\$28,061	N37	\$16,805	\$1,744	\$0	\$7,389	\$0	\$2,122	O.K.
176									
177 EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

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***** FCC PART 69 *****		Part 36																
IntraLATA Reserves and Deferrals		IntraLATA Total		Sources 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	Support Assets	\$229,435	\$62,291	\$25,901	\$0	\$109,728	\$0	\$31,515										
15	COE Switching	199,526	0	199,526	0	0	0	0										
16	COE Operator	0	0	0	0	0	0	0										
17	COE Transmission	377,767	189,821	0	0	166,144	0	21,801										
18	COE Equipment	0	0	0	0	0	0	0										
19	IOT Equipment	0	0	0	0	0	0	0										
20	Cable and Wire Facilities	1,541,482	1,129,505	0	0	285,846	0	126,131										
21	Other Plant	0	0	0	0	0	0	0										
22	Total Accum. Depr., TPIS	\$2,348,210	\$1,381,617	\$225,427	\$0	\$561,718	\$0	\$179,447										
23																		
24																		
25	ACCUM. AMORTIZATION:																	
26	Accum. Depreciation, PHFU	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
27	Accum. Amort., Tangible Inv.	0	0	0	0	0	0	0										
28	Accum. Amort., Intang. Inv.	0	0	0	0	0	0	0										
29	Accum. Amort., Other	0	0	0	0	0	0	0										
30	Tot. Accum. Amortization	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
31																		
32	Total Accum. Depr./Amort.	\$2,348,210	\$1,381,617	\$225,427	\$0	\$561,718	\$0	\$179,447										
33																		
34	ACCUM. DEF. INC. TAXES, NET:																	
35	Support Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
36	COE Switching	0	0	0	0	0	0	0										
37	COE Operator	0	0	0	0	0	0	0										
38	COE Transmission	0	0	0	0	0	0	0										
39	COE Equipment	0	0	0	0	0	0	0										
40	Cable and Wire Fac.	0	0	0	0	0	0	0										
41	Unclassified	0	0	0	0	0	0	0										
42	Total Accum. Def. Inc. Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
43																		
44																		
45																		
46																		
47																		

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***** FCC PART 69 ***** Apportionment Factors		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Part 36 IntraLATA Total		Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other		
13	Central Office Equipment	L70	\$2,084,251	\$360,211	\$0	\$758,244	\$0	\$99,497	O.K.	
14	Info. Orig./Term. Eqpt.	L78	0	0	0	0	0	0	O.K.	
15	C&W Facilities	L117	4,140,428	0	0	767,783	0	338,789	O.K.	
16	Total		\$6,224,679	\$360,211	\$0	\$1,526,027	\$0	\$438,286	O.K.	
17	Factor		1,000000	0.057868	0.000000	0.245158	0.000000	0.070411	O.K.	
19	Sum: Sw., Trans., Other	17	\$2,324,524	\$360,211	\$0	\$1,526,027	\$0	\$438,286	O.K.	
20	Factor		1,000000	0.154961	0.000000	0.656490	0.000000	0.188549	O.K.	
22	Central Office Equipment	L70	\$2,084,251	\$360,211	\$0	\$758,244	\$0	\$99,497	O.K.	
23	Info. Orig./Term. Eqpt.	L78	0	0	0	0	0	0	O.K.	
24	C&WF, Excl. Exch. Message	L117-83	1,106,572	0	0	767,783	0	338,789	O.K.	
25	Total		\$3,190,823	\$360,211	\$0	\$1,526,027	\$0	\$438,286	O.K.	
26	Factor		1,000000	0.112890	0.000000	0.478255	0.000000	0.137358	O.K.	
29	General Support Facilities	L25	\$526,349	\$59,419	\$0	\$251,729	\$0	\$72,298	O.K.	
30	Central Office Equipment	13	2,084,251	360,211	0	758,244	0	99,497	O.K.	
31	Info. Orig./Term. Eqpt.	14	0	0	0	0	0	0	O.K.	
32	C&W Facilities	15	4,140,428	0	0	767,783	0	338,789	O.K.	
33	Equal Access Investment	L177	0	0	0	0	0	0	O.K.	
34	Total		\$6,751,028	\$419,630	\$0	\$1,777,757	\$0	\$510,584	O.K.	
35	Factor		1,000000	0.062158	0.000000	0.263331	0.000000	0.075631	O.K.	
37	Sum: Com. Ln., Sw., Trans.	36	\$6,240,444	\$419,630	\$0	\$1,777,757	\$0	\$0	O.K.	
38	Factor		1,000000	0.067244	0.000000	0.284877	0.000000	0.000000	O.K.	
40	COE Cat. 2 Factor	Direct	1,000000	0.000000	0.000000	1,000000	0.000000	0.000000	O.K.	
41	IOT Cat. 1 Factor	Direct	1,000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.	
42	Total/TPIS	K26	\$6,753,932	\$419,810	\$0	\$1,778,521	\$0	\$510,804	O.K.	
43	Factor		1,000000	0.062158	0.000000	0.263331	0.000000	0.075631	O.K.	

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***** 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	\$333,859	O171	\$102,074	\$20,221	\$2,666	\$160,310	\$25,376	\$23,211		O.K.
64 Factor	1.000000		0.305741	0.060566	0.007986	0.480174	0.076009	0.069524		0
65										
66 Net Investment	\$4,448,681	J13	\$2,688,906	\$197,054	\$0	\$1,228,115	\$0	\$334,605		O.K.
67 Factor	1.000000		0.604428	0.044295	0.000000	0.276063	0.000000	0.075214		O.K.

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***** 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)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	
13	PLANT SPEC. OPER. EXPENSE:																	
14	Network Support, Alloc.	\$26	\$15	\$2	\$0	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Network Support, Direct	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total Network Support Exp.	\$26	\$15	\$2	\$0	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	General Support, Alloc.	\$15,185	\$4,123	\$1,714	\$0	\$7,262	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	General Support, Direct	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Total General Support Exp.	\$15,185	\$4,123	\$1,714	\$0	\$7,262	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Central Office Eq., Alloc.	\$55,975	\$23,265	\$9,674	\$0	\$20,363	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Central Office Eq., Direct	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Total COE Exp.	\$55,975	\$23,265	\$9,674	\$0	\$20,363	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Cust. Premises Equip.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Other IOT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	IOT Direct	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Total IOT Exp.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Cable & Wire, Alloc.	\$89,493	\$65,575	\$0	\$0	\$16,595	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	Cable & Wire, Direct	78,671	0	0	0	78,671	0	0	0	0	0	0	0	0	0	0	0	0
29	Total C&WF Exp.	\$168,164	\$65,575	\$0	\$0	\$95,266	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	TOTAL PLT. SPEC. OPER. EXP.	\$239,349	\$92,978	\$11,390	\$0	\$122,899	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	TOTAL PLT. SPEC., ex SUPPORT	\$224,138	\$88,840	\$9,674	\$0	\$115,630	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

VALLEY TELECOM COOP ASSN

Part 36 IntraLATA		Operating Expenses and Taxes							Other	
Total		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
57	NON-SPECIFIC OPER. EXP.:									
58	Oth. Plt. and Equip., Alloc.	\$0	\$0	N18	\$0	\$0	\$0	\$0	\$0	O.K.
59	Oth. Plt. and Equip., Direct	0	0	Direct	0	0	0	0	0	O.K.
60										
61	Total Oth. Plt. & Equip.	\$0	\$0		\$0	\$0	\$0	\$0	\$0	O.K.
62										
63	Network Operations, Alloc.	\$12,960	\$8,120	N18	\$750	\$0	\$0	\$3,177	\$0	O.K.
64	Network Operations, Direct	0	0	Direct	0	0	0	0	0	O.K.
65										
66	Total Network Oper. Exp.	\$12,960	\$8,120		\$750	\$0	\$0	\$3,177	\$0	O.K.
67										
68	Total Access Expenses	\$0	\$0	Direct	\$0	\$0	\$0	\$0	\$0	O.K.
69										
70	Depr., Support Assets	\$30,155	\$8,187	L23	\$3,404	\$0	\$0	\$14,422	\$0	O.K.
71	Depr., COE Switching	56,875	0	L44	56,875	0	0	0	0	O.K.
72	Depr., COE Operator	0	0	L32	0	0	0	0	0	O.K.
73	Depr., COE Transmission	133,918	67,291	L68	0	0	0	58,898	0	O.K.
74	Depr., IOT Equipment	0	0	L78	0	0	0	0	0	O.K.
75	Depr., C&W Facilities	191,638	140,421	L117	0	0	0	35,537	0	O.K.
76	Depr., PHFU	0	0	L147	0	0	0	0	0	O.K.
77										
78	Total Depreciation Expense	\$412,586	\$215,899		\$60,279	\$0	\$0	\$108,856	\$0	O.K.
79										
80	Amort., Tangible Assets	\$0	\$0	L141	\$0	\$0	\$0	\$0	\$0	O.K.
81	Amort., Intangible Assets	0	0	L144	0	0	0	0	0	O.K.
82	Other Amortization	0	0	Direct	0	0	0	0	0	O.K.
83	Direct Assigned Amort.	0	0	Direct	0	0	0	0	0	O.K.
84										
85	Total Amortization Exp.	\$0	\$0		\$0	\$0	\$0	\$0	\$0	O.K.
86										
87	Total Depr. and Amort.	\$412,586	\$215,899		\$60,279	\$0	\$0	\$108,856	\$0	O.K.
88										
89	TOTAL NON-SPEC. OPER. EXP.	\$425,546	\$224,019		\$61,029	\$0	\$0	\$112,034	\$0	O.K.
90										



VALLEY TELECOM COOP ASSN

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 IntraLATA	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	Total								
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
104 CUSTOMER OPERATIONS EXPENSE:									
105									
106 Marketing, Allocable	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
107 Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108									
109 Total Marketing Expense	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
110									
111 Operator Service, Alloc.	\$0	N61	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112 Operator Service, Direct	0	Direct	0	0	0	0	0	0	O.K.
113									
114 Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
115									
116 Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
117 Alphabetical Directory	2,190	(F)	0	0	2,190	0	0	0	O.K.
118 Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119									
120 Total Directory	\$2,190		\$0	\$0	\$2,190	\$0	\$0	\$0	O.K.
121									
122 Bus. Ofc., EU Presubscription	0	N40	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
123 Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
124 Bus. Ofc., EU Access PL & All Other	365	(H)	0	0	0	0	0	365	O.K.
125 Bus. Ofc., EU Message	8,554	(H)	0	0	0	0	8,554	0	O.K.
126 Bus. Ofc., EU Reserved	0	(I)	0	0	0	0	0	0	O.K.
127 Bus. Ofc., IX Special Access	51	(I)	0	0	0	0	0	51	O.K.
128 Bus. Ofc., IX Switched Access	1,237	N40	802	83	0	352	0	0	O.K.
129 Bus. Ofc., IX Billing and Collection	84	(H)	0	0	0	0	84	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	\$10,291		\$802	\$83	\$0	\$352	\$8,638	\$416	O.K.
134									
135 Cust. Serv., Msg. Process	\$0	(H)	0	0	0	0	0	0	O.K.
136 Cust. Serv., Other B&C	12,202	(H)	0	0	0	0	12,202	0	O.K.
137 Cust. Serv., CABS	42,289	N21	0	6,553	0	27,762	0	7,973	O.K.
138 Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139									
140 Total Customer Service	\$54,490		\$0	\$6,553	\$0	\$27,762	\$12,202	\$7,973	O.K.
141									
142 Total BO, CS, OS, Dir.	\$66,971		\$802	\$6,636	\$2,190	\$28,114	\$20,840	\$8,389	O.K.

VALLEY TELECOM COOP ASSN

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
158 Other Cust. Serv., Alloc.	\$14,579	142	\$174	\$1,445	\$477	\$6,120	\$4,537	\$1,826	O.K.	
159 Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	O.K.	
160										
161 Total Other Cust. Serv.	\$14,579		\$174	\$1,445	\$477	\$6,120	\$4,537	\$1,826	O.K.	
162										
163 TOTAL CUSTOMER OPER. EXP.	\$81,550		\$976	\$8,081	\$2,666	\$34,235	\$25,376	\$10,216	O.K.	
164										
165 "BIG-THREE" EXPENSES:										
166										
167 Total Plt. Specific Exp.	\$239,349	41	\$92,978	\$11,390	\$0	\$122,899	\$0	\$12,083	O.K.	
168 Total Plt Non-specific Exp.	12,960	62 + 67 +69	8,120	750	0	3,177	0	913	O.K.	
169 Total Customer Operations	81,550	163	976	8,081	2,666	34,235	25,376	10,216	O.K.	
170										
171 TOTAL "BIG THREE" EXPENSES	\$333,859		\$102,074	\$20,221	\$2,666	\$160,310	\$25,376	\$23,211	O.K.	
172										
173 CORPORATE OPERATIONS EXPENSE:										
174										
175 Exec. and Planning, Alloc.	\$72,803	N64	\$22,259	\$4,409	\$581	\$34,958	\$5,534	\$5,062	O.K.	
176 Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O.K.	
177										
178 Total Exec. and Planning	\$72,803		\$22,259	\$4,409	\$581	\$34,958	\$5,534	\$5,062	O.K.	
179										
180 Admin. & General, Allocable	\$122,686	N64	\$37,510	\$7,431	\$980	\$58,910	\$9,325	\$8,530	O.K.	
181 Admin. & General, Direct	18,034	Direct	6,453	1,278	169	10,134	0	0	O.K.	
182										
183 Total Admin. and Gen.	\$140,720		\$43,963	\$8,709	\$1,149	\$69,044	\$9,325	\$8,530	O.K.	
184										
185 TOTAL CORPORATE OPERATIONS	\$213,522		\$66,222	\$13,118	\$1,730	\$104,002	\$14,859	\$13,591	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	5,329	Direct	3,453	358	0	1,518	0	0	O.K.	
191									O.K.	
192										
193 Total Non-income Taxes	\$5,329		\$3,453	\$358	\$0	\$1,518	\$0	\$0	O.K.	
194										
195 TOTAL OPER. EXP. AND TAXES	\$965,297		\$387,649	\$93,976	\$4,396	\$374,687	\$40,235	\$64,353	O.K.	

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

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COMPANY NAME ..... VALLEY TELECOM COOP ASSN  
 PERIOD ADDRESSED ..... ENDING DECEMBER 31,2001 WITH KNOWN & MEASURABLE CHANGES  
 RUN DATE AND TIME ..... 27-Aug-2003 ..... 02:59:57 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	1,942,531	---	---	---	---	---	---	---
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	0	---	---	---	---	---	---	---
38 CAT 2 Tandem Sw. Direct	0	---	0	0	0	0	0	0
39 CAT 3 Local Sw. Allocable	1,548,287	---	---	---	---	---	---	---
40 CAT 3 Local Sw. Direct	0	---	0	0	0	0	0	0
41 CAT 4.12 Exchange Trunk	140,123	---	---	---	---	---	---	---
42 CAT 4.12 Exch. Tr. Direct	0	---	0	0	0	0	0	0
43 CAT 4.13 Exch. Ln. Msg., PL & WATS	3,624,262	---	---	---	---	---	---	---
44 Reserved	0	---	---	---	---	---	---	---
45 CAT 4.13 Direct	204,180	---	204,180	0	0	0	0	0
46 CAT 4.23 Message, PL & WATS	473,944	---	---	---	---	---	---	---
47 Reserved	0	---	---	---	---	---	---	---
48 CAT 4.23 Direct	43,238	---	38,070	0	0	0	5,168	5,168
49 CAT 4.3 H/R Message	1,780,382	---	---	---	---	---	---	---
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

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 VALLEY TELECOM COOP ASSN  
 ENDING DECEMBER 31,2001 WITH KNOWN & MEASURABLE CHANGES

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	12,692,481	---	---	---	---	---	---	---
74 Other CAT 1 C&WF	0	---	0	0	0	0	0	0
75 CAT 2 C&WF	136,397	---	---	---	---	---	---	---
76 CAT 2 C&WF, Wideband	0	---	0	0	0	0	0	0
77 CAT 3 Joint Message & PL/WATS	589,516	---	---	---	---	---	---	---
78 Reserved	0	---	---	---	---	---	---	---
79 CAT 3 Direct	82,384	---	73,943	0	0	0	8,441	8,441
80 CAT 4 Message	1,657,443	---	---	---	---	---	---	---
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	2,904	---	0	0	2,904	0	0	2,904
101 Materials and Supplies	35,200	---	---	---	---	---	---	---
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  
 VALLEY TELECOM COOP ASSN  
 ENDING DECEMBER 31, 2001 WITH KNOWN & MEASURABLE CHANGES

	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE
				Message Telephone Service	Private Line			
(A)	(B)	(C)	(D)	InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)	(I)
123 TPUC -- Short Term, Alloc.	0	--	--	--	--	--	--	0
124 TPUC -- Short Term, Direct	0	--	--	0	0	--	0	0
125 TPUC -- Long Term, Alloc.	19,490	--	--	--	--	--	--	0
126 TPUC -- Long Term, Direct	0	--	--	0	0	--	0	0
127 RESERVES AND DEFERRALS:								
128 Acc. Depr. Support Assets	846,745	--	--	--	--	--	--	--
129 Acc. Depr. COE Switching	857,619	--	--	--	--	--	--	--
130 Acc. Depr. COE Operator	0	--	--	--	--	--	--	--
131 Acc. Depr. COE Transmission	1,373,017	--	--	--	--	--	--	--
132 Acc. Depr. IOT Equipment	0	--	--	--	--	--	--	--
133 Acc. Depr. Cable and Wire Facilities	5,643,409	--	--	0	0	--	0	0
134 Acc. Depr. Other Plant	0	--	--	--	--	--	--	--
135 Accum. Amort., Tangible Inv.	0	--	--	--	--	--	--	--
136 Accum. Amort., Intang. Inv.	0	--	--	--	--	--	--	--
137 Accum. Amort., Other	0	--	--	--	--	--	--	--
138 Acc. Def. IT Support Assets	0	--	--	--	--	--	--	--
139 Acc. Def. IT COE Switching	0	--	--	--	--	--	--	--
140 Acc. Def. IT COE Operator	0	--	--	--	--	--	--	--
141 Acc. Def. IT COE Trans.	0	--	--	--	--	--	--	--
142 Acc. Def. IT IOT Equipment	0	--	--	--	--	--	--	--
143 Acc. Def. IT C&WF	0	--	--	--	--	--	--	--
144 Acc. Def. IT Unclassified	0	--	--	0	0	--	0	0
145 OPERATING EXPENSES AND TAXES:								
146 Network Support, Alloc.	95	--	--	--	--	--	--	0
147 Network Support, Direct	0	--	--	0	0	--	0	0
148 General Support, Alloc.	56,042	--	--	--	--	--	--	0
149 General Support, Direct	0	--	--	0	0	--	0	0
150 Central Office Eq., Alloc.	209,864	--	--	--	--	--	--	0
151 Central Office Eq., Direct	0	--	--	--	--	--	--	0
152 Cust. Premises Equip.	0	--	--	--	--	--	--	0
153 Coinless Pay Phone Exp.	0	--	--	--	--	--	--	0
154 Other IOT	0	--	--	--	--	--	--	0
155 IOT Direct	0	--	--	0	0	--	0	0
156 Cable & Wire, Alloc.	327,635	--	90,697	--	78,671	--	--	0
157 Cable & Wire, Direct	169,368	--	--	0	--	--	0	78,671
158								
159								

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

\*\*\*\*\* FCC PART 36 \*\*\*\*\*  
 VALLEY TELECOM COOP ASSN  
 ENDING DECEMBER 31,2001 WITH KNOWN & MEASURABLE CHANGES

***** 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. Pll. and Equip., Alloc.	0	---	---	---	---	---	---	---	---
177 Oth. Pll. and Equip., Direct	0	---	0	0	0	0	0	0	0
178 Network Operations, Alloc.	47,830	---	---	---	---	---	---	---	---
179 Network Operations, Direct	0	---	0	0	0	0	0	0	0
180 Total Access Expense	361,299	---	361,299	0	0	0	0	0	0
181 Depr., Support Assets	111,289	---	---	---	---	---	---	---	---
182 Depr., COE Switching	244,466	---	---	---	---	---	---	---	---
183 Depr., COE Operator	0	---	---	---	---	---	---	---	---
184 Depr., COE Transmission	486,733	---	---	---	---	---	---	---	---
185 Depr., IOT Equipment	0	---	---	---	---	---	---	---	---
186 Depr., C&W Facilities	701,592	---	---	---	---	---	---	---	---
187 Amort., Tangible Assets	0	---	---	---	---	---	---	---	---
188 Amort., Intangible Assets	0	---	---	---	---	---	---	---	---
189 Other Amortization	0	---	0	0	0	0	0	0	0
190 Direct Assigned Amort.	0	---	0	0	0	0	0	0	0
191 Marketing, Allocable	0	---	---	---	---	---	---	---	---
192 Marketing, Direct	0	---	0	0	0	0	0	0	0
193 Operator Service, Alloc.	0	---	---	---	---	---	---	---	---
194 Operator Service, Direct	0	---	0	0	0	0	0	0	0
195 Classified Directory	0	---	0	0	0	0	0	0	0
196 Alphabetical Directory	12,269	---	---	---	---	---	---	---	---
197 Foreign Directory	0	---	---	---	---	---	---	---	---
198 Bus. Ofc., EU Presubscription	15,509	---	---	---	---	---	---	---	---
199 Bus. Ofc., EU MTS & WATS	24,365	---	---	---	---	---	---	---	---
200 Bus. Ofc., EU Access, P/L & all Other	140,025	---	---	---	---	---	---	---	---
201 Bus. Ofc., IXC Special Access	100	---	---	---	---	---	---	---	---
202 Bus. Ofc., IXC Switched Access	2,850	---	---	---	---	---	---	---	---
203 Bus. Ofc., IXC B & C Services	150	---	---	---	---	---	---	---	---
204 Coin Collect & Admin.	0	---	---	---	---	---	---	---	---
205 Cust. Svc., Direct	0	---	0	0	0	0	0	0	0
206 Cust. Serv., Msg. Process	0	---	---	---	---	---	---	---	---
207 Cust. Serv., Other B&C	43,021	---	---	---	---	---	---	---	---
208 Cust. Serv., CABS	84,577	---	---	---	---	---	---	---	---
209 Cust. Serv., EU Common Line	2,264	---	2,264	0	0	0	0	0	0
210 Other Cust. Serv., Alloc.	70,408	---	---	---	---	---	---	---	---
211 Other Cust. Serv., Direct	284	---	284	0	0	0	0	0	0
212 Exec. and Planning, Alloc.	262,863	---	---	---	---	---	---	---	---
213 Exec. and Planning, Direct	0	---	0	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

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 VALLEY TELECOM COOP ASSN  
 ENDING DECEMBER 31,2001 WITH KNOWN & MEASURABLE CHANGES

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)
230 Admin. & General, Allocable	442,972	---	---	---	---	---	---	---
231 Admin. & General, Direct	52,530	---	34,496	0	18,034	0	0	18,034
232 Non-income Taxes, Allocable	0	---	---	---	---	---	---	---
233 Non-income Taxes, Direct	5,842	---	513	0	5,329	0	0	5,329
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	(40,695)	---	---	---	---	---	---	---
241 ITC Amortization	0	---	---	---	---	---	---	---
242 Other Return Adjustments	0	---	0	0	0	0	0	0
243 Contributions	7,923	---	---	---	---	---	---	---
244 Interest Expense	497,883	---	---	---	---	---	---	---
245 Capital Lease Expense	0	---	---	---	---	---	---	---
246 Capitalized Payroll taxes	0	---	---	---	---	---	---	---
247 Depreciation Adjustment	0	---	---	---	---	---	---	---
248 Other Income Adjustments	0	---	0	0	0	0	0	0
249 Uncollectibles	0	---	0	0	0	0	0	0
250 Other Revenue Adjustments	0	---	0	0	0	0	0	0
251 Other Revenue Taxes	0	---	0	0	0	0	0	0
252								

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

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 VALLEY TELECOM COOP ASSN  
 ENDING DECEMBER 31,2001 WITH KNOWN & MEASURABLE CHANGES

***** FCC PART 36 *****		TOTAL COMPANY	Source/ Allocator	Interstate				Intrastate		TOTAL INTRASTATE
				Other	Private Line		Private Line			
(A)	(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(H)	(I)	
271 Working Loops	3,919	---	70	0	0	0	0	102	102	
272 Equivalent Interexchange Cct. Miles	41,210	---	0	0	0	0	0	0	0	
273 Interexchange Circuit Terminations	230	---	0	0	0	0	0	0	0	



**CONFIDENTIAL**

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MEMORANDUM TO COMMISSIONERS SAHR, HANSON AND BURG

FROM: Heather Forney

RE: TC02-074 Valley Telecom Cooperative Association 2001 Intrastate Cost Study

DATE: September 8, 2003

The Valley Telecom Cooperative Association (Valley) filed an Intrastate Switched Access Cost Study pursuant to the administrative rules on June 20, 2002, based on the twelve months ended December 31, 2001. The cost study submitted by Valley developed a Revenue Requirement of \$1,350,721. Valley'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 9, 2002. The Commission granted S&S' intervention and voted to assess Valley a \$1,000 filing fee on July 23, 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 Valley on August 7 and December 24, 2002. Staff data requests were responded to by Valley in a timely manner. Staff reviewed external auditor reports for 2000 and 2001, supporting documentation for adjustments that were proposed by Valley in the cost study, the 2001 general ledger, access minutes of use, and traffic factor support.

Staff has requested, and Valley 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 \$3,983.02 of contributions and sponsorships. Staff opposed the inclusion of Global Crossing uncollectibles in the cost study. On August 26, 2003, Valley, through its attorney Darla Rogers, agreed to remove the Global Crossing adjustment. On September 2, 2003, Valley submitted a final revised cost study excluding the Global Crossing uncollectible. The revised revenue requirement for Valley is \$1,300,955. This revenue requirement is acceptable to Valley.

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**

<b>IN THE MATTER OF THE )</b>	<b>FINAL DECISION AND ORDER</b>
<b>ESTABLISHMENT OF SWITCHED )</b>	<b>GRANTING MOTION TO DISMISS</b>
<b>ACCESS REVENUE REQUIREMENT )</b>	<b>ON SUMMARY DISPOSITION;</b>
<b>FOR VALLEY TELECOMMUNICATIONS )</b>	<b>NOTICE OF ENTRY</b>
<b>COOPERATIVE ASSOCIATION )</b>	
<b>)</b>	<b>TC02-074</b>

On June 20, 2002, Valley Telecommunications Cooperative Association (Company) filed for approval by the Public Utilities Commission (Commission) its 2001 Intrastate Switched Access Cost Study. On June 27, 2002, the Commission electronically transmitted notice of the filing and the intervention deadline of July 12, 2002, to interested individuals and entities. On July 9, 2002, the Commission received a Petition to Intervene from S&S Communications (S&S). At its regularly scheduled meeting of July 23, 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 9, 2002, S&S filed a Petition to Intervene (Petition) with the Commission. At its regular meeting on July 23, 2002, the Commission voted unanimously to grant S&S's Motion to Intervene, and on August 7, 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>Helaine Kolbo</u>
Date:	<u>9/9/03</u>
(OFFICIAL SEAL)	

BY ORDER OF THE COMMISSION:

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

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 VALLEY )</b>	
<b>TELECOMMUNICATIONS COOPERATIVE )</b>	<b>TC02-074 )</b>
<b>ASSOCIATION )</b>	

On June 20, 2002, Valley Telecommunications Cooperative Association (Valley) filed for approval by the Public Utilities Commission (Commission) its 2001 Intrastate Switched Access Cost Study. On November 26, 2002 and September 2, 2003, Valley filed amended 2001 Intrastate Switched Access Cost Studies.

On June 27, 2002, the Commission electronically transmitted notice of the filing and the intervention deadline of July 12, 2002, to interested individuals and entities. On July 9, 2002, the Commission received a Petition to Intervene from S&S Communications (S&S). At a regularly scheduled meeting of July 23, 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 Valley. 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 Valley'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 Valley'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.

<p><b>CERTIFICATE OF SERVICE</b></p> <p>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.</p> <p>By: <u>Alaine Kolbo</u></p> <p>Date: <u>10/29/03</u></p> <p align="center">(OFFICIAL SEAL)</p>
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BY ORDER OF THE COMMISSION:

Robert K. Sahr  
ROBERT K. SAHR, Chairman

Gary Hanson  
GARY HANSON, Commissioner

James A. Burg  
JAMES A. BURG, Commissioner