

HC/H#

In the Matter of — IN THE MATTER OF THE
 ESTABLISHMENT OF SWITCHED
 ACCESS REVENUE REQUIREMENT
 FOR BRIDGEWATER-CANISTOTA
 INDEPENDENT TELEPHONE
 COMPANY

Public Utilities Commission of the State of South Dakota

DATE	MEMORANDA
6/27 02	Filed and Docketed;
7/3 02	Weekly Filing;
7/15 02	H.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	H.S. Request for Access to Conf. Partial Information;
10/23 02	Revised Cost Studies;
2/27 03	Revised Cost Studies;
7/11 03	Motion to Dismiss and Motion for Extension of Time to Respond to ^{Second Discovery request;} Intervention's Brief in Resistance to Motion to Dismiss and Motion for ^{Extension of Time} Extension of Time for Response;
7/24 03	Notice of Intent to Consider Motion for Summary Judgment; Order for ^{Order Extending Time for Response;} Notice of Hearing;
8/14 03	Affidavit of Les S. Assumption;
8/18 03	Response of Companies Named in Above Docket to Affidavit of Les S. Assumption;
8/29 03	Revised Cost Study;
9/9 03	Final Decision and Order Granting Motion to Dismiss on Summary Disposition; ^{Notice of Entry}
10/28 03	Order Approving Revenue Requirement;
10/28 03	Docket Closed.

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June 26, 2002

Ms. Debra Elofson, Executive Director
South Dakota Public Utilities Commission
Capitol Building, 1st Floor
500 East Capitol Avenue
Pierre, South Dakota 57501-5070

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JUN 27 2002

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

Dear Ms. Elofson:

On behalf of Bridgewater-Canistota Telephone Company (the "Company"), we enclose five copies of the Company's 2001 intrastate switched access cost development package and the Company's individual switched access rates developed in accordance with ARSD Chapters 20:10:27 to 20:10:29, inclusive. The enclosed cost study replaces the 1999 study filed in June 2000. The Company is included in the Local Exchange Carriers ("LECA") consolidated tariff filing. Attachment A hereto is provided in lieu of tariff sheets.

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, the enclosed study reflects the FCC's freeze of all interstate allocation factors.

If you should have any questions, please feel free to call us at (402) 398-0062.

Sincerely,



Wendel Aanerud
TELEC Consulting Resources, Inc.

Enclosures

cc: Mr. Pat Morse
Mr. Rick Freemark

ATTACHMENT A

TARIFF SHEET

Bridgewater-Canistota Telephone Company (the "Company") does not currently have its own tariff for switched access services. The Company has adopted the National Exchange Carriers Association (NECA) tariff for the interstate jurisdiction and Local Exchange Carrier Association (LECA) tariff for the state jurisdiction.

If the Company were to develop and adopt a switched access tariff using its own revenue requirements as determined by the PUC program, the resulting rates would be as follows:

Switched Access Rates per minute (RPM)¹

	<u>Carrier Common Line</u>	<u>Local Switching</u>	<u>Local Transport</u>
Originating RPM	\$0.023015	\$0.004370	\$0.029580
Terminating RPM	\$0.039403	\$0.007482	\$0.029580

Note (1) - Same rates for all Feature Groups.

By: Wendell J. Kenedy

Of: TELEC Consulting Resources, Inc.

For: Bridgewater-Canistota Telephone Company

Bridgewater-Canistota Telephone Company

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

Intrastate Toll Revenue Requirement Summary		Part 36 Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
INTRALATA:										
15	Net Investment	\$436,078	J13	\$204,675	\$39,331	\$0	\$178,241	\$0	\$13,830	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	\$43,608		\$20,467	\$3,933	\$0	\$17,824	\$0	\$1,383	O.K.
19	Return Adjustments	0	J18-20	0	0	0	0	0	0	O.K.
20										
21	Net Return on Rate Base	\$43,608		\$20,467	\$3,933	\$0	\$17,824	\$0	\$1,383	O.K.
22	Income Taxes	20,786	J31-32	9,756	1,875	0	8,496	0	659	O.K.
23	Expenses and Other Taxes	202,698	J33-35, 40	72,429	13,658	26	68,279	25,717	22,588	O.K.
24										
25	Total IntraLATA Rev. Req.	\$267,093		\$102,653	\$19,466	\$26	\$94,600	\$25,717	\$24,630	O.K.
26										
27										
28										
29	INTERLATA:									
30										
31	Net Investment	\$1,273	P13	\$627	\$121	\$0	\$525	\$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	\$127		\$63	\$12	\$0	\$52	\$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	\$127		\$63	\$12	\$0	\$52	\$0	\$0	O.K.
38	Income Taxes	61	P31-32	30	6	0	25	0	0	O.K.
39	Expenses and Other Taxes	500	P33-35, 40	189	36	0	172	61	42	O.K.
40										
41	Total InterLATA Rev. Req.	\$688		\$282	\$54	\$0	\$249	\$61	\$42	O.K.
42										
43										
44										
45	TOTAL INTRASTATE REV. REQ.	\$267,780		\$102,935	\$19,520	\$26	\$94,849	\$25,779	\$24,672	
	ACCESS ELEMENT MINUTES OF USE			3,206,496	3,206,496		3,206,496			
	ACCESS RATE PER MINUTE	\$0.067770		\$0.032102	\$0.006088		\$0.029580			

Bridgewater-Canistota Telephone Company

***** FCC PART 36 ***** Revenue Requirement Summary	Intrastate								TOTAL INTRASTATE	
	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 State Income Tax Rate	0.00%	--	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
14 Federal Income Tax Rate	32.28%	--	32.28%	32.28%	32.28%	32.28%	32.28%	32.28%	32.28%	
15 Gross Receipts Tax Rate	4.00%	--	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	
16										
17										
18 Net Investment	\$1,605,182	C68	\$1,167,831	\$1,273	\$423,577	\$0	\$12,501	\$437,351	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	\$160,518		\$116,783	\$127	\$42,358	\$0	\$1,250	\$43,735	O.K.	
22										
23 AFUDC	0	H43	0	0	0	0	0	0	O.K.	
24 ITC Amortization	0	H36	0	0	0	0	0	0	O.K.	
25 Other Return Adjustments	0	V242	0	0	0	0	0	0	O.K.	
26										
27 Net Return	\$160,518		\$116,783	\$127	\$42,358	\$0	\$1,250	\$43,735	O.K.	
28										
29 Contributions	0	H52	0	0	0	0	0	0	O.K.	
30 Interest Expense	0	H44	0	0	0	0	0	0	O.K.	
31 Capital Lease Expense	0	H46	0	0	0	0	0	0	O.K.	
32 Capitalized Payroll taxes	0	H36	0	0	0	0	0	0	O.K.	
33 Depreciation Adjustment	0	H36	0	0	0	0	0	0	O.K.	
34 Other Income Adjustments	0	V248	0	0	0	0	0	0	O.K.	
35										
36 After Tax Income	\$160,518		\$116,783	\$127	\$42,358	\$0	\$1,250	\$43,735	O.K.	
37										
38 State Income Taxes	\$0	Formula	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
39 Federal Income Taxes	76,514	Formula	55,667	61	20,191	0	596	20,847	O.K.	
40 Operating Expenses and Taxes	592,171	I196	399,684	473	187,703	0	4,311	192,487	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	\$829,203		\$572,134	\$661	\$250,251	\$0	\$6,157	\$257,069	O.K.	
45 Gross Receipts Taxes	34,550	Formula	23,839	28	10,427	0	257	10,711	O.K.	
46 Other Revenue Taxes	0	V251	0	0	0	0	0	0	O.K.	
47										
TOTAL REVENUE REQUIREMENT	\$863,753		\$595,973	\$688	\$260,679	\$0	\$6,414	\$267,780	O.K.	

Bridgewater-Canistota Telephone Company

		Intrastate								
***** FCC PART 36 ***** Investment Summary		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(I)		
				(E)	(F)	(G)	(H)			
13	Land and Support Investment	\$287,318	D33	\$206,983	\$234	\$77,773	\$0	\$2,328	\$80,335	O.K.
14										
15	COE Operator Equipment	\$0	D43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16	COE Switching Equipment	401,239	D68	356,763	136	44,340	0	0	44,476	O.K.
17	COE Transmission Equipment	520,019	D85	326,992	569	185,226	0	7,232	193,027	O.K.
18										
19	Total COE	\$921,258		\$683,755	\$705	\$229,566	\$0	\$7,232	\$237,503	O.K.
20	Info. Orig./Term. Equipment	0	D94	0	0	0	0	0	0	O.K.
21	Cable and Wire Facilities	1,744,012	D137	1,236,298	1,466	491,885	0	14,363	507,714	O.K.
22										
23	Total COE, IOT, C&WF	\$2,665,270		\$1,920,052	\$2,171	\$721,452	\$0	\$21,595	\$745,218	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	\$2,952,588		\$2,127,035	\$2,405	\$799,225	\$0	\$23,923	\$825,553	O.K.
33										
34	Plant Held, Future Use	\$0	D214-215	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35	TPUC, Short-term	0	D216-217	0	0	0	0	0	0	O.K.
36	TPUC, Long-term	0	D218-219	0	0	0	0	0	0	O.K.
37	Tel. Plt. Adjustment	0	D220-221	0	0	0	0	0	0	O.K.
38										
39	Total Other Tel. Plt.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40										
41										
42	TOTAL TELEPHONE PLANT	\$2,952,588		\$2,127,035	\$2,405	\$799,225	\$0	\$23,923	\$825,553	O.K.

Bridgewater-Canistota Telephone Company

***** FCC PART 36 ***** Investment Summary (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	V105	0	0	0	0	0	0	0	O.K.
57 Accumulated Depr./Amort	(1,258,470)	E34	(893,970)	(1,059)	(352,757)	0	(10,684)	(364,500)	0	O.K.
58 Accum. Def. Inc. Taxes, Net	(110,067)	E47	(79,292)	(90)	(29,794)	0	(892)	(30,775)	0	O.K.
59 Oth. Liab. & Def. Cr., Net	0	V106	0	0	0	0	0	0	0	O.K.
60										
61 TOTAL NET PLANT	\$1,584,051		\$1,153,773	\$1,256	\$416,674	\$0	\$12,348	\$430,278		O.K.
62										
63 Materials and Supplies	2,047	H31	1,451	2	577	0	17	596		O.K.
64 Rural Tel. Bank Stock	0	H35	0	0	0	0	0	0		O.K.
65 Cash Working Capital	19,084	Formula	12,607	15	6,326	0	136	6,477		O.K.
66 Equal Access Investment	0	--	0	0	0	0	0	0		O.K.
67										
68 TOTAL NET INVESTMENT	\$1,605,182		\$1,167,831	\$1,273	\$423,577	\$0	\$12,501	\$437,351		O.K.
69										

Bridgewater-Canistota Telephone Company

***** FCC PART 36 ***** Plant Investment Detail (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Intrastate				TOTAL INTRASTATE (I)	
				Message Telephone Service		Private Line			
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)		
13 LAND AND SUPPORT ASSETS:									
14									
15 Land, Allocable	\$6,050	H33	\$4,358	\$5	\$1,638	\$0	\$49	\$1,692	O.K.
16 Land, Direct	0	V22	0	0	0	0	0	0	O.K.
17									
18 Total Land	\$6,050		\$4,358	\$5	\$1,638	\$0	\$49	\$1,692	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	0	H33	0	0	0	0	0	0	O.K.
25 Buildings, Allocable	281,268	H33	202,625	229	76,135	0	2,279	78,643	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	\$281,268		\$202,625	\$229	\$76,135	\$0	\$2,279	\$78,643	O.K.
32									
33 Tot. Land and Support Assets	\$287,318		\$206,983	\$234	\$77,773	\$0	\$2,328	\$80,335	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.

Bridgewater-Canistota Telephone Company

***** FCC PART 36 ***** Plant Investment Detail		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
					Message Telephone Service		Private Line			
					InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
63	CAT 3 Local Sw. Allocable	\$401,239	G15	\$356,763	\$136	\$44,340	\$0	\$0	\$44,476	O.K.
64	CAT 3 Local Sw. Direct	0	V40	0	0	0	0	0	0	O.K.
65										
66	Total CAT 3	\$401,239		\$356,763	\$136	\$44,340	\$0	\$0	\$44,476	O.K.
67										
68	Total COE Sw. CAT 2&3	\$401,239		\$356,763	\$136	\$44,340	\$0	\$0	\$44,476	O.K.
69										
70										
71	COE TRANSMISSION:									
72										
73	CAT 4.12 Exchange Trunk	\$0	123	\$0	\$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	221,758	G13	166,319	170	55,270	0	0	55,440	O.K.
76	CAT 4.13 PL, WATS, Local	3,812	F18	2,242	0	0	0	1,570	1,570	O.K.
77	CAT 4.13 Direct	0	V45	0	0	0	0	0	0	O.K.
78	CAT 4.23 Message	232,162	G18	101,806	399	129,956	0	0	130,356	O.K.
79	CAT 4.23 PL, WATS	62,287	F24	56,625	0	0	0	5,662	5,662	O.K.
80	CAT 4.23 Direct	0	V48	0	0	0	0	0	0	O.K.
81	CAT 4.3 H/R Message	0	G29	0	0	0	0	0	0	O.K.
82	CAT 4.3 WATS	0	V50	0	0	0	0	0	0	O.K.
83	CAT 4.3 Direct	0	V51	0	0	0	0	0	0	O.K.
84										
85	Total COE CAT 4	\$520,019		\$326,992	\$569	\$185,226	\$0	\$7,232	\$193,027	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										

Bridgewater-Canistota Telephone Company

***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
111 CABLE AND WIRE FACILITIES:										
112										
113 CAT 1.1 IntraLATA PL/WATS	10,046	F31	\$0	\$0	\$0	\$0	\$10,046	\$10,046	O.K.	
114 CAT 1.2 InterLATA PL/WATS	14,352	F31	14,352	0	0	0	0	0	O.K.	
115 CAT 1.3 Joint Message	1,419,381	G13	1,064,536	1,086	353,759	0	0	354,845	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	\$1,443,779		\$1,078,888	\$1,086	\$353,759	\$0	\$10,046	\$364,891	O.K.	
119										
120 CAT 2 C&WF	\$0	G28	\$0	\$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	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
124										
125 CAT 3 Joint Message	245,485	G17	106,979	380	138,126	0	0	\$138,506	O.K.	
126 CAT 3 PL/WATS etc.	54,748	F36	50,431	0	0	0	4,317	4,317	O.K.	
127 CAT 3 Direct	0	V79	0	0	0	0	0	0	O.K.	
128										
129 Total CAT 3 C&WF	\$300,233		\$157,410	\$380	\$138,126	\$0	\$4,317	\$142,823	O.K.	
130										
131 CAT 4 Message	\$0	G29	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
132 CAT 4 WATS	0	V81	0	0	0	0	0	0	O.K.	
133 CAT 4 Direct	0	V82	0	0	0	0	0	0	O.K.	
134										
135 Total CAT 4 C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
136										
137 TOTAL C&WF	\$1,744,012		\$1,236,298	\$1,466	\$491,885	\$0	\$14,363	\$507,714	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.	

Bridgewater-Canistota Telephone Company

***** FCC PART 36 ***** Plant Investment Detail	Intrastate								TOTAL INTRASTATE	
	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
160										
161 COE Operator	\$0	H16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162 COE Tandem Switch	0	H17	0	0	0	0	0	0	0	O.K.
163 COE Local Switch	0	H18	0	0	0	0	0	0	0	O.K.
164 COE Transmission	0	H20	0	0	0	0	0	0	0	O.K.
165 COE Direct	0	V89	0	0	0	0	0	0	0	O.K.
166										
167 Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
168										
169 IOT Leases	\$0	V90	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170										
171 C&WF Leases	\$0	V91	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172										
173 TOTAL CAPITAL LEASES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
174	=====		=====	=====	=====	=====	=====	=====	=====	
175										
176 LEASEHOLD IMPROVEMENTS:										
177										
178 Land and Support Assets	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
179 COE Switching	0	H18	0	0	0	0	0	0	0	O.K.
180 COE Operator	0	H16	0	0	0	0	0	0	0	O.K.
181 COE Transmission	0	H20	0	0	0	0	0	0	0	O.K.
182 IOT	0	V96	0	0	0	0	0	0	0	O.K.
183 C&WF	0	V97	0	0	0	0	0	0	0	O.K.
184 Other	0	V98	0	0	0	0	0	0	0	O.K.
185										
186 TOTAL LEASEHOLD IMPROVEMEN	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
187	=====		=====	=====	=====	=====	=====	=====	=====	
188										
189 TPIS, EXCL. ACCT. No. 2690	\$2,952,588		\$2,127,035	\$2,405	\$799,225	\$0	\$23,923	\$825,553		O.K.

Bridgewater-Cantistota Telephone Company

	TOTAL COMPANY	Source/ Allocator	Intrastate				TOTAL INTRASTATE		
			Message Telephone Service		Private Line				
			InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
204 ***** FCC PART 36 ***** Plant Investment Detail									
205 INTANGIBLE ASSETS:									
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.	0	H35	0	0	0	0	0	0	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	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

Bridgewater-Canistota Telephone Company

***** FCC PART 36 ***** Reserves and Deferrals (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Intrastate				TOTAL INTRASTATE (I)	
				Message Telephone Service		Private Line			
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)		
13 ACCUM. DEPRECIATION, TPIS:									
14									
15 Support Assets	\$105,580	H13	\$76,060	\$86	\$28,579	\$0	\$855	\$29,520	O.K.
16 COE Switching	83,662	H19	74,388	28	9,245	0	0	9,274	O.K.
17 COE Operator	0	H16	0	0	0	0	0	0	O.K.
18 COE Transmission	180,252	H20	113,344	197	64,204	0	2,507	66,908	O.K.
19 IOT Equipment	0	H25	0	0	0	0	0	0	O.K.
20 Cable and Wire Facilities	888,976	H31	630,179	747	250,729	0	7,321	258,797	O.K.
21 Other Plant	0	V135	0	0	0	0	0	0	O.K.
22									
23 Total Accum. Depr., TPIS	\$1,258,470		\$893,970	\$1,059	\$352,757	\$0	\$10,684	\$364,500	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.	\$1,258,470		\$893,970	\$1,059	\$352,757	\$0	\$10,684	\$364,500	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	110,067	V145	79,292	90	29,794	0	892	30,775	O.K.
46									
47 Total Accum. Def. Inc. Taxes	\$110,067		\$79,292	\$90	\$29,794	\$0	\$892	\$30,775	O.K.

Bridgewater-Canistota Telephone Company

Private Line

***** FCC PART 36 ***** Functional Distribution of Selected Investments (A)	TOTAL COMPANY (B)	Joint Use Message (C)	Interstate				Intrastate		Extended Area Service (H)	Other (I)	
			InterLATA		IntraLATA		InterLATA	IntraLATA			
			(D)	(E)	(F)	(G)					
13 TRANS. CCT EQUIPMENT:											
14											
15 Working Loops	1,006	989	10	0	0	7	0	0	0	O.K.	
16 Avg. Cost per Loop	224.22	224.22	224.22	224.22	224.22	224.22	224.22	224.22	224.22		
17											
18 CAT 4.13 Exch Ln. Invest.	\$225,570	\$221,758	\$2,242	\$0	\$0	\$1,570	\$0	\$0	\$0		
19											
20											
21 Circuit Terminations	208	164	40	0	0	4	0	0	0	O.K.	
22 Avg. Cost per Termination	1,415.62	1,415.62	1,415.62	1,415.62	1,415.62	1,415.62	1,415.62	1,415.62	1,415.62		
23											
24 CAT 4.23 Other IX	\$294,449	\$232,162	\$56,625	\$0	\$0	\$5,662	\$0	\$0	\$0		
25											
26											
27 C&WF INVESTMENT:											
28											
29 Working Loops	1,006	989	10	0	0	7	0	0	0		
30 Loops Factor	1.000000	0.983101	0.009940	0.000000	0.000000	0.006958	0.000000	0.000000	0.000000		
31 CAT 1 Exchange C&WF	\$1,443,779	\$1,419,381	\$14,352	\$0	\$0	\$10,046	\$0	\$0	\$0	O.K.	
32											
33											
34 Equivalent IX Circuit Miles	4,590	3,753	771	0	0	66	0	0	0	O.K.	
35 IX Cct. Miles Factor	1.000000	0.817647	0.167974	0.000000	0.000000	0.014379	0.000000	0.000000	0.000000		
36 CAT 3 Interexch. C&WF	\$300,233	\$245,485	\$50,431	\$0	\$0	\$4,317	\$0	\$0	\$0		

Bridgewater-Canistota Telephone Company

		Intrastate								
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
					InterLATA	IntraLATA	InterLATA	IntraLATA		
***** FCC PART 36 ***** Physical Allocation Factors	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	Subscriber Plant Fact. (SPF)	1.000000	SPF	0.750000	0.000765	0.249235	0.000000	0.000000	0.250000	O.K.
14										
15	Dial Equipment Minutes (DEM)	1.000000	DEM	0.889153	0.000339	0.110508	0.000000	0.000000	0.110847	O.K.
16										
17	Conversation Minute-Miles	1.000000	CMM	0.435786	0.001549	0.562665	0.000000	0.000000	0.564214	O.K.
18	Conversation Minutes	1.000000	CM	0.438514	0.001719	0.559767	0.000000	0.000000	0.561486	O.K.
19	Subscriber Minutes (SLU)	1.000000	SLU	0.767476	0.000712	0.231812	0.000000	0.000000	0.232524	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.	1.000000	WSC	1.000000	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	0.000000	HRM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
30										
31	C&WF CAT 4, WATS	0.000000	CT4	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
32										
33	Equal Access MOU	0.000000	EAM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
34										
35	Current Billings	1.000000	CB	0.715354	0.000845	0.275279	0.000000	0.008522	0.284646	O.K.
36	EU Presubscription Factor	0.000000	EPRE	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
37	EU MTS & WATS Factor	1.000000	EMTS	0.715354	0.000845	0.275279	0.000000	0.008522	0.284646	O.K.
38	EU Access, P/L and All Other Factor	1.000000	EPLO	0.715354	0.000845	0.275279	0.000000	0.008522	0.284646	O.K.
39	IX Special Access Factor	0.000000	ISPA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
40	IX Switched Access Factor	0.000000	ISWA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
41	IX Billing & Collection Services Factor	0.000000	IBC	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
42	Coin Revenue Percent	0.000000	CR	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
43	Relative Toll/Local Msgs.	1.000000	TLM	0.166331	0.002552	0.831117	0.000000	0.000000	0.833669	O.K.
44	Relative Users Percent	1.000000	RUP	0.666667	0.001021	0.332313	0.000000	0.000000	0.333333	O.K.
45	CABS Percent	1.000000	CAB	0.500000	0.001530	0.498470	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.

Bridgewater-Canistota Telephone Company

***** FCC PART 36 ***** Internal Allocation Factors		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
					Message Telephone Service		Private Line			
					InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Support Assets	1.000000	D31	0.720397	0.000814	0.270686	0.000000	0.008102	0.279603	O.K.
14	Land and Support Assets	1.000000	D33	0.720397	0.000814	0.270686	0.000000	0.008102	0.279603	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	0.889153	0.000339	0.110508	0.000000	0.000000	0.110847	O.K.
19	COE Total Switching	1.000000	D68	0.889153	0.000339	0.110508	0.000000	0.000000	0.110847	O.K.
20	COE Transmission	1.000000	D85	0.628808	0.001094	0.356192	0.000000	0.013907	0.371192	O.K.
21	Total COE	1.000000	C19	0.742197	0.000765	0.249188	0.000000	0.007850	0.257803	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	0.747266	0.000752	0.245023	0.000000	0.006958	0.252734	O.K.
28	C&WF CAT 2	0.000000	D120	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29	C&WF CAT 3	1.000000	D129	0.524293	0.001267	0.460061	0.000000	0.014379	0.475707	O.K.
30	C&WF CAT 4	0.000000	D135	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
31	Total C&WF	1.000000	D137	0.708881	0.000841	0.282042	0.000000	0.008236	0.291119	O.K.
32										
33	Total Equipment	1.000000	C23	0.720397	0.000814	0.270686	0.000000	0.008102	0.279603	O.K.
34										
35	TPIS	1.000000	C32	0.720397	0.000814	0.270686	0.000000	0.008102	0.279603	O.K.
36	TPIS, excl. Acct. No. 2690	1.000000	D189	0.720397	0.000814	0.270686	0.000000	0.008102	0.279603	O.K.
37										
38	Plt. Held, Fut. Use	0.000000	D215	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
39										
40	Total Tangible Assets	0.000000	C25	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
41	Total Intangible Assets	0.000000	C29	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
42										
43	Long-term PUC	0.000000	C36	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
44	Net Telephone Plant	1.000000	C61	0.728369	0.000793	0.263043	0.000000	0.007795	0.271631	O.K.
45	Total Net Investment	1.000000	C68	0.727538	0.000793	0.263881	0.000000	0.007788	0.272462	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	0.669003	0.000993	0.323335	0.000000	0.006670	0.330997	O.K.
49										
50	Total "BIG THREE" Expenses	1.000000	I170	0.708738	0.000859	0.282749	0.000000	0.007654	0.291262	O.K.
51										
52	Corporate Operations Expense	1.000000	I185	0.504937	0.000612	0.488998	0.000000	0.005453	0.495063	O.K.

Bridgewater-Canistota Telephone Company

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 PLANT SPEC. OPER. EXPENSE:										
14										
15 Network Support, Alloc.	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Network Support, Direct	0	V149	0	0	0	0	0	0	0	O.K.
17										
18 Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19										
20 General Support, Alloc.	\$13,362	H14	\$9,626	\$11	\$3,617	\$0	\$108	\$3,736	\$3,736	O.K.
21 General Support, Direct	0	V151	0	0	0	0	0	0	0	O.K.
22										
23 Total General Support Exp.	\$13,362		\$9,626	\$11	\$3,617	\$0	\$108	\$3,736	\$3,736	O.K.
24										
25 Central Office Eq., Alloc.	\$85,661	H21	\$63,577	\$66	\$21,346	\$0	\$672	\$22,084	\$22,084	O.K.
26 Central Office Eq., Direct	0	V153	0	0	0	0	0	0	0	O.K.
27										
28 Total COE Exp.	\$85,661		\$63,577	\$66	\$21,346	\$0	\$672	\$22,084	\$22,084	O.K.
29										
30 Cust. Premises Equip.	\$0	H24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31 Coinless Pay Phone	0	G18	0	0	0	0	0	0	0	O.K.
32 Other IOT	0	H23	0	0	0	0	0	0	0	O.K.
33 IOT Direct	0	V157	0	0	0	0	0	0	0	O.K.
34										
35 Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
36										
37 Cable & Wire, Alloc.	\$79,791	H31	\$56,562	\$67	\$22,504	\$0	\$657	\$23,229	\$23,229	O.K.
38 Cable & Wire, Direct	0	V159	0	0	0	0	0	0	0	O.K.
39										
40 Total C&WF Exp.	\$79,791		\$56,562	\$67	\$22,504	\$0	\$657	\$23,229	\$23,229	O.K.
41										
42 TOTAL PLT. SPEC. OPER. EXP.	\$178,814		\$129,766	\$143	\$47,467	\$0	\$1,438	\$49,048	\$49,048	O.K.
43										
44 TOTAL PLT. SPEC., ex SUPPORT	\$165,452		\$120,140	\$133	\$43,850	\$0	\$1,330	\$45,312	\$45,312	O.K.

Bridgewater-Canistota Telephone Company

***** FCC PART 36 ***** Operating Expenses and Taxes (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Intrastate				TOTAL INTRASTATE (I)	
				Message Telephone Service		Private Line			
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)		
58 NON-SPECIFIC OPER. EXP.:									
59									
60 Oth. Plt. and Equip., Alloc.	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
61 Oth. Plt. and Equip., Direct	0	V177	0	0	0	0	0	0	O.K.
62									
63 Total Oth. Plt. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
64									
65 Network Operations, Alloc.	\$68,091	H33	\$49,053	\$55	\$18,431	\$0	\$552	\$19,038	O.K.
66 Network Operations, Direct	0	V179	0	0	0	0	0	0	O.K.
67									
68 Total Network Oper. Exp.	\$68,091		\$49,053	\$55	\$18,431	\$0	\$552	\$19,038	O.K.
69									
70 Total Access Expenses	\$0	V180	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
71									
72 Depr., Support Assets	\$16,600	H13	\$11,959	\$14	\$4,493	\$0	\$135	\$4,641	O.K.
73 Depr., COE Switching	21,008	H19	18,679	7	2,322	0	0	2,329	O.K.
74 Depr., COE Operator	0	H16	0	0	0	0	0	0	O.K.
75 Depr., COE Transmission	20,600	H20	12,953	23	7,338	0	286	7,647	O.K.
76 Depr., IOT Equipment	0	H25	0	0	0	0	0	0	O.K.
77 Depr., C&W Facilities	69,574	H31	49,320	58	19,623	0	573	20,254	O.K.
78 Depr., PHFU	0	H38	0	0	0	0	0	0	O.K.
79									
80 Total Depreciation Expense	\$127,782		\$92,911	\$102	\$33,775	\$0	\$994	\$34,871	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.	\$127,782		\$92,911	\$102	\$33,775	\$0	\$994	\$34,871	O.K.
90									
91 TOTAL NON-SPEC. OPER. EXP.	\$195,873		\$141,964	\$157	\$52,207	\$0	\$1,546	\$53,909	O.K.

Bridgewater-Canistota Telephone Company

***** FCC PART 36 ***** Operating Expenses and Taxes	Intrastate								TOTAL INTRASTATE	
	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
105 CUSTOMER OPERATIONS EXPENSE:										
106										
107 Marketing, Allocable	\$8,416	G35	\$6,020	\$7	\$2,317	\$0	\$72	\$2,396	O.K.	
108 Marketing, Direct	0	V192	0	0	0	0	0	0	O.K.	
109										
110 Total Marketing Expense	\$8,416		\$6,020	\$7	\$2,317	\$0	\$72	\$2,396	O.K.	
111										
112 Operator Service, Alloc.	\$556	G24	\$556	\$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	\$556		\$556	\$0	\$0	\$0	\$0	\$0	O.K.	
116										
117 Classified Directory	\$0	V195	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
118 Alphabetical Directory	71	G19	54	0	16	0	0	17	O.K.	
119 Foreign Directory	0	G46	0	0	0	0	0	0	O.K.	
120										
121 Total Directory	\$71		\$54	\$0	\$16	\$0	\$0	\$17	O.K.	
122										
123 Bus. Ofc., EU Presubscription	\$0	G36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
124 Bus. Ofc., EU MTS & WATS	38,412	G37	27,478	32	10,574	0	327	10,934	O.K.	
125 Bus. Ofc., EU Access, P/L & all Other	38,268	G38	27,375	32	10,534	0	326	10,893	O.K.	
126 Bus. Ofc., IXC Special Access	0	G39	0	0	0	0	0	0	O.K.	
127 Bus. Ofc., IXC Switched Access	0	G40	0	0	0	0	0	0	O.K.	
128 Bus. Ofc., IXC B & C Services	0	G41	0	0	0	0	0	0	O.K.	
129 Coin Collect & Admin.	0	G42	0	0	0	0	0	0	O.K.	
130										
131 Total Business Office	\$76,680		\$54,853	\$65	\$21,108	\$0	\$653	\$21,827	O.K.	
132										
133 Cust. Svc., Direct	\$0	V205	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
134 Cust. Serv., Msg. Process	3,423	G43	569	9	2,845	0	0	2,854	O.K.	
135 Cust. Serv., Other B&C	7,121	G44	4,747	7	2,366	0	0	2,374	O.K.	
136 Cust. Serv., CABS	10,751	G45	5,376	16	5,359	0	0	5,376	O.K.	
137 Cust. Serv., EU Common Line	0	V209	0	0	0	0	0	0	O.K.	
138										
139 Total Customer Service	\$21,295		\$10,692	\$32	\$10,570	\$0	\$0	\$10,603	O.K.	
140										
141 Total Bus. Ofc., Cust. Serv.	\$97,975		\$65,546	\$97	\$31,679	\$0	\$653	\$32,429	O.K.	
142										

Bridgewater-Canistota Telephone Company

		Intrastate								
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
					InterLATA	IntraLATA	InterLATA	IntraLATA		
***** FCC PART 36 ***** Operating Expenses and Taxes	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
156	Other Cust. Serv., Alloc.	\$0	H48	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
157	Other Cust. Serv., Direct	0	V211	0	0	0	0	0	0	O.K.
158										
159	Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
160										
161	TOTAL CUSTOMER OPER. EXP.	\$107,018		\$72,176	\$104	\$34,012	\$0	\$725	\$34,842	O.K.
162										
163										
164	"BIG-THREE" EXPENSES:									
165										
166	Total Plt. Spec., ex Support	\$165,452	44	\$120,140	\$133	\$43,850	\$0	\$1,330	\$45,312	O.K.
167	Total Network Oper. Exp.	68,091	68	49,053	55	18,431	0	552	19,038	O.K.
168	Total Customer Operations	107,018	161	72,176	104	34,012	0	725	34,842	O.K.
169										
170	TOTAL "BIG THREE" EXPENSES	\$340,561		\$241,369	\$292	\$96,293	\$0	\$2,606	\$99,192	O.K.
171										
172										
173	CORPORATE OPERATIONS EXPENSE:									
174										
175	Exec. and Planning, Alloc.	\$12,150	H50	\$8,611	\$10	\$3,435	\$0	\$93	\$3,539	O.K.
176	Exec. and Planning, Direct	0	V213	0	0	0	0	0	0	O.K.
177										
178	Total Exec. and Planning	\$12,150		\$8,611	\$10	\$3,435	\$0	\$93	\$3,539	O.K.
179										
180	Admin. & General, Allocable	\$66,551	H50	\$47,167	\$57	\$18,817	\$0	\$509	\$19,384	O.K.
181	Admin. & General, Direct	31,765	V231	0	0	31,765	0	0	31,765	O.K.
182										
183	Total Admin. and Gen.	\$98,316		\$47,167	\$57	\$50,582	\$0	\$509	\$51,149	O.K.
184										
185	TOTAL CORPORATE OPERATIONS	\$110,466		\$55,778	\$68	\$54,018	\$0	\$602	\$54,688	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	0	V233	0	0	0	0	0	0	O.K.
192										
193	Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
194										
195										
196	TOTAL OPER. EXP. AND TAXES	\$592,171		\$399,684	\$473	\$187,703	\$0	\$4,311	\$192,487	O.K.

Bridgewater-Canistota Telephone Company

***** FCC PART 69 *****									
IntraLATA Revenue Requirement Summary									
	Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	Net Investment		\$204,675	\$39,331	\$0	\$178,241	\$0	\$13,830	O.K.
14	Rate of Return	K52	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	O.K.
15		B19							
16	Return on Rate Base		\$20,467	\$3,933	\$0	\$17,824	\$0	\$1,383	O.K.
17									
18	AFUDC	N37	0	0	0	0	0	0	O.K.
19	ITC Amortization	N37	0	0	0	0	0	0	O.K.
20	Other Return Adjustments	Direct	0	0	0	0	0	0	O.K.
21									
22	Net Return		\$20,467	\$3,933	\$0	\$17,824	\$0	\$1,383	O.K.
23									
24	Interest Expense	N67	0	0	0	0	0	0	O.K.
25	Capitalized Payroll Taxes	N37	0	0	0	0	0	0	O.K.
26	Depreciation Adjustment	N37	0	0	0	0	0	0	O.K.
27	Other Income Adjustments	Direct	0	0	0	0	0	0	O.K.
28									
29	After Tax Income		\$20,467	\$3,933	\$0	\$17,824	\$0	\$1,383	O.K.
30									
31	State Income Taxes	29	0	0	0	0	0	0	O.K.
32	Federal Income Taxes	29	9,756	1,875	0	8,496	0	659	O.K.
33	Operating Expenses and Taxes	O195	68,323	12,879	25	64,495	24,688	21,603	O.K.
34	Uncollectibles	Direct	0	0	0	0	0	0	O.K.
35	Other Revenue Adjustments	Direct	0	0	0	0	0	0	O.K.
36									
37	Basis for Gross Receipts Tax	16+31+32+33	98,547	18,687	25	90,816	24,688	23,645	O.K.
38									
39									
40	Gross Receipts Tax	37	4,106	779	1	3,784	1,029	985	O.K.
41									
42									
43	TOTAL REVENUE REQUIREMENT		\$102,653	\$19,466	\$26	\$94,600	\$25,717	\$24,630	O.K.
44									

Bridgewater-Canistota Telephone Company

***** FCC PART 69 ***** IntraLATA Investment Summary		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 Land and Support Assets	\$80,101	L25	\$11,373	\$9,124	\$0	\$55,161	\$0	\$4,444	O.K.	
14										
15 Central Office Equipment	\$236,799	L70	\$55,270	\$44,340	\$0	\$129,956	\$0	\$7,232	O.K.	
16 Info. Term./Orig. Equipment	0	L78	0	0	0	0	0	0	O.K.	
17 Cable and Wire Facilities	506,248	L117	353,759	0	0	138,126	0	14,363	O.K.	
18										
19 Total COE, IOT, C&WF	\$743,047		\$409,029	\$44,340	\$0	\$268,082	\$0	\$21,595	O.K.	
20										
21 Total Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
22										
23 Total Tele. Plt. ex Intang.	\$823,148		\$420,402	\$53,464	\$0	\$323,243	\$0	\$26,039	O.K.	
24 Total Intangible Assets	0	L144	0	0	0	0	0	0	O.K.	
25										
26 Total Plant In Service	\$823,148		\$420,402	\$53,464	\$0	\$323,243	\$0	\$26,039	O.K.	
27 Total Plt. Held Future Use	0	L147	0	0	0	0	0	0	O.K.	
28 Total ST PUC	0	L163	0	0	0	0	0	0	O.K.	
29 Total LT PUC	0	L164	0	0	0	0	0	0	O.K.	
30 Total Tel. Plt. Adjust.	0	L169	0	0	0	0	0	0	O.K.	
31										
32 TOTAL TELEPHONE PLANT	\$823,148		\$420,402	\$53,464	\$0	\$323,243	\$0	\$26,039	O.K.	
33										
34 less:										
35 Accum. Depr., Plt. in Serv.	363,441	M23	203,659	12,598	0	135,723	0	11,461	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	30,685	M47	15,672	1,993	0	12,050	0	971	O.K.	
41										
42 plus:										
43 Other Assets	0	Direct	0	0	0	0	0	0	O.K.	
44										
45 NET TELEPHONE PLANT	\$429,021		\$201,071	\$38,873	\$0	\$175,470	\$0	\$13,607	O.K.	
46 plus:										
47 Class B RTB Stock	0	L171	0	0	0	0	0	0	O.K.	
48 Materials and Supplies	594	L173	303	39	0	233	0	19	O.K.	
49 Cash Working Capital	6,462	L175	3,300	420	0	2,538	0	204	O.K.	
50 Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.	
51										
52 NET INVESTMENT	\$436,078		\$204,675	\$39,331	\$0	\$178,241	\$0	\$13,830	O.K.	
53										

Bridgewater-Canistota Telephone Company

***** FCC PART 69 *****										
IntraLATA Investment										
Detail										
	Part 36	Source or	Common	Local	Information	Common	Billing and	Other		
	IntraLATA	Apportion	Line	Switching		Transport	Collection			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	LAND AND SUPPORT ASSETS:									
14										
15	Land Assets, Message	\$1,638	N28	233	187	0	1,128	0	91	O.K.
16	Land Assets, Private Line	49	N28	7	6	0	34	0	3	O.K.
17										
18	Total Land Assets	\$1,687		\$239	\$192	\$0	\$1,162	\$0	\$94	O.K.
19										
20	Support Assets, Message	\$76,135	N28	\$10,809	\$8,672	\$0	\$52,430	\$0	\$4,224	O.K.
21	Support Assets, Private Line	2,279	N28	324	260	0	1,569	0	126	O.K.
22										
23	Total Support Assets	\$78,414		\$11,133	\$8,931	\$0	\$54,000	\$0	\$4,350	O.K.
24										
25	Total Land and Supp. Assets	\$80,101		\$11,373	\$9,124	\$0	\$55,161	\$0	\$4,444	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	\$44,340	(E)	\$0	\$44,340	\$0	\$0	\$0	\$0	O.K.
40	Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41										
42	Total Local Switching	\$44,340		\$0	\$44,340	\$0	\$0	\$0	\$0	O.K.
43										
44	Total Switching	\$44,340		\$0	\$44,340	\$0	\$0	\$0	\$0	O.K.

Bridgewater-Canistota Telephone Company

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58	COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59	COE Exch. Line - Message	55,270	(D)	55,270	0	0	0	0	0	O.K.
60	COE Exch. Line - PL etc.	1,570	(I)	0	0	0	0	0	1,570	O.K.
61	COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	O.K.
62	COE Interexchange, Message	129,956	(G)	0	0	0	129,956	0	0	O.K.
63	COE Interexchange, PL	5,662	(I)	0	0	0	0	0	5,662	O.K.
64	COE Interexchange, Assigned	0	(G)	0	0	0	0	0	0	O.K.
65	COE H/R Message	0	(G)	0	0	0	0	0	0	O.K.
66	COE H/R Assigned	0	Direct	0	0	0	0	0	0	O.K.
67										
68	Total COE Transmission	\$192,458		\$55,270	\$0	\$0	\$129,956	\$0	\$7,232	O.K.
69										
70	Total Central Office Equip.	\$236,799		\$55,270	\$44,340	\$0	\$129,956	\$0	\$7,232	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	\$10,046	(I)	\$0	\$0	\$0	\$0	\$0	\$10,046	O.K.
83	Exchange Message	353,759	(D)	353,759	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	\$363,806		\$353,759	\$0	\$0	\$0	\$0	\$10,046	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	\$138,126	(G)	\$0	\$0	\$0	\$138,126	\$0	\$0	O.K.
94	Interexchange PL, WATS	4,317	(I)	0	0	0	0	0	4,317	O.K.
95	Interexchange Assigned	0	(G)	0	0	0	0	0	0	O.K.
96										
97	Total Interexchange C&WF	\$142,443		\$0	\$0	\$0	\$138,126	\$0	\$4,317	O.K.

Bridgewater-Canistota Telephone Company

***** FCC PART 69 *****										
IntraLATA Investment Detail										
(A)	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
111	H/R C&WF, Message	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112	H/R C&WF, WATS	0	(I)	0	0	0	0	0	0	O.K.
113	H/R C&WF, Assigned	0	Direct	0	0	0	0	0	0	O.K.
114										
115	Total Host/Remote C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
116										
117	Total Cable and Wire Facil.	\$506,248		\$353,759	\$0	\$0	\$138,126	\$0	\$14,363	O.K.
118										
119	TANGIBLE ASSETS:									
120										
121	Land and Support Leases	\$0	N28	0	0	0	0	0	0	O.K.
122										
123	COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124	COE Tandem Switching Leases	0	34	0	0	0	0	0	0	O.K.
125	COE Local Switching Leases	0	39	0	0	0	0	0	0	O.K.
126	COE Transmission Leases	0	68	0	0	0	0	0	0	O.K.
127										
128	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
129										
130	IOT Equipment Leases	\$0	78	0	0	0	0	0	0	O.K.
131										
132	C&WF Leases	\$0	117	0	0	0	0	0	0	O.K.
133										
134	Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
135										
136	Leasehold Impr., Alloc.	\$0	N37	0	0	0	0	0	0	O.K.
137	Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	O.K.
138										
139	Total Leasehold Improvementsa	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
140										
141	Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
142										
143										
144	TOTAL INTANGIBLE ASSETS	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
145										
146										
147	PROPERTY HELD FOR FUTURE US	\$0	N46	0	0	0	0	0	0	O.K.

Bridgewater-Canisota Telephone Company

***** FCC PART 69 *****
IntraLATA Investment
Detail

Part 36
IntraLATA
Total

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Source or	Common	Local	Information	Common	Billing and	Other	
	Apportion	Line	Switching		Transport	Collection		
161 PLANT UNDER CONSTRUCTION:								
162 Short-term	\$0 N46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
163 Long-term	0 N46	0	0	0	0	0	0	O.K.
164								
165 Total Plt. Under Const.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
166								
167								
168 TELEPHONE PLANT ADJUSTMENT	\$0 N46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
169								
170 CLASS B RTB STOCK	\$0 N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
171								
172 MATERIALS AND SUPPLIES	\$594 N37	\$303	\$39	\$0	\$233	\$0	\$19	O.K.
173								
174 CASH WORKING CAPITAL	\$6,462 N37	\$3,300	\$420	\$0	\$2,538	\$0	\$204	O.K.
175								
176 EQUAL ACCESS INVESTMENT	\$0 Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
177								

Bridgewater-Canistota Telephone Company

***** FCC PART 69 *****
IntraLATA
Reserves and Deferrals

Part 36
IntraLATA
Total

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
13 ACCUM. DEPRECIATION, TPIS:								
14								
15 Support Assets	\$29,434	N28	\$4,179	\$3,353	\$0	\$20,270	\$0	\$1,633
16 COE Switching	9,245	L44	0	9,245	0	0	0	0
17 COE Operator	0	L32	0	0	0	0	0	0
18 COE Transmission	66,711	L68	19,158	0	0	45,046	0	2,507
19 IOT Equipment	0	L78	0	0	0	0	0	0
20 Cable and Wire Facilities	258,050	L117	180,322	0	0	70,407	0	7,321
21 Other Plant	0	N37	0	0	0	0	0	0
22								
23 Total Accum. Depr., TPIS	\$363,441		\$203,659	\$12,598	\$0	\$135,723	\$0	\$11,461
24								
25 ACCUM. AMORTIZATION:								
26								
27 Accum. Depreciation, PHFU	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0
28 Accum. Amort., Tangible Inv.	0	N37	\$0	\$0	\$0	\$0	\$0	\$0
29 Accum. Amort., Intang. Inv.	0	N37	\$0	\$0	\$0	\$0	\$0	\$0
30 Accum. Amort., Other	0	N37	\$0	\$0	\$0	\$0	\$0	\$0
31								
32 Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0
33								
34 Total Accum. Depr./Amort.	\$363,441		\$203,659	\$12,598	\$0	\$135,723	\$0	\$11,461
35								
36								
37 ACCUM. DEF. INC. TAXES, NET:								
38								
39 Support Assets	\$0	N28	\$0	\$0	\$0	\$0	\$0	\$0
40 COE Switching	0	L44	0	0	0	0	0	0
41 COE Operator	0	L32	0	0	0	0	0	0
42 COE Transmission	0	L68	0	0	0	0	0	0
43 IOT Equipment	0	L78	0	0	0	0	0	0
44 Cable and Wire Fac.	0	L117	0	0	0	0	0	0
45 Unclassified	30,685	N37	15,672	1,993	0	12,050	0	971
46								
47 Total Accum. Def. Inc. Taxes	\$30,685		\$15,672	\$1,993	\$0	\$12,050	\$0	\$971

Bridgewater-Canistota Telephone Company

***** FCC PART 69 ***** Apportionment Factors		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Central Office Equipment	\$236,799	L70	\$55,270	\$44,340	\$0	\$129,956	\$0	\$7,232	O.K.
14	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
15	C&W Facilities	506,248	L117	353,759	0	0	138,126	0	14,363	O.K.
16										
17	Total	\$743,047		\$409,029	\$44,340	\$0	\$268,082	\$0	\$21,595	O.K.
18	Factor	1.000000		0.550476	0.059673	0.000000	0.360788	0.000000	0.029063	O.K.
19										
20	Sum: Sw., Trans., Other	\$334,017	17	\$0	\$44,340	\$0	\$268,082	\$0	\$21,595	O.K.
21	Factor	1.000000		0.000000	0.132748	0.000000	0.802599	0.000000	0.064653	O.K.
22										
23	Central Office Equipment	\$236,799	L70	\$55,270	\$44,340	\$0	\$129,956	\$0	\$7,232	O.K.
24	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
25	C&WF, Excl. Exch. Message	152,489	L117-83	0	0	0	138,126	0	14,363	O.K.
26										
27	Total	\$389,287		\$55,270	\$44,340	\$0	\$268,082	\$0	\$21,595	O.K.
28	Factor	1.000000		0.141977	0.113901	0.000000	0.688648	0.000000	0.055474	O.K.
29										
30	General Support Facilities	\$80,101	L25	\$11,373	\$9,124	\$0	\$55,161	\$0	\$4,444	O.K.
31	Central Office Equipment	236,799	13	55,270	44,340	0	129,956	0	7,232	O.K.
32	Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.
33	C&W Facilities	506,248	15	353,759	0	0	138,126	0	14,363	O.K.
34	Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.
35										
36	Total	\$823,148		\$420,402	\$53,464	\$0	\$323,243	\$0	\$26,039	O.K.
37	Factor	1.000000		0.510725	0.064950	0.000000	0.392692	0.000000	0.031633	O.K.
38										
39	Sum: Com. Ln., Sw., Trans.	\$797,109	36	\$420,402	\$53,464	\$0	\$323,243	\$0	\$0	O.K.
40	Factor	1.000000		0.527408	0.067072	0.000000	0.405520	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	\$823,148	K26	\$420,402	\$53,464	\$0	\$323,243	\$0	\$26,039	O.K.
46	Factor	1.000000		0.510725	0.064950	0.000000	0.392692	0.000000	0.031633	O.K.

Bridgewater-Canistota Telephone Company

***** FCC PART 69 ***** Apportionment Factors		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
60 Interstate Equip. 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	\$102,625	O171	\$33,523	\$6,547	\$16	\$33,057	\$16,113	\$13,371		(1)
64 Factor	1.000000		0.326654	0.063792	0.000160	0.322110	0.157005	0.130288		(0)
65										
66 Net Investment	\$436,078	J13	\$204,675	\$39,331	\$0	\$178,241	\$0	\$13,830		O.K.
67 Factor	1.000000		0.469354	0.090193	0.000000	0.408738	0.000000	0.031715		O.K.

Bridgewater-Canistota Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
13 PLANT SPEC. OPER. EXPENSE:									
14									
15 Network Support, Alloc.	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Network Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
17									
18 Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19									
20 General Support, Alloc.	\$3,725	N30	\$529	\$424	\$0	\$2,565	\$0	\$207	O.K.
21 General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
22									
23 Total General Support Exp.	\$3,725		\$529	\$424	\$0	\$2,565	\$0	\$207	O.K.
24									
25 Central Office Eq., Alloc.	\$22,018	N31	\$5,139	\$4,123	\$0	\$12,084	\$0	\$672	O.K.
26 Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O.K.
27									
28 Total COE Exp.	\$22,018		\$5,139	\$4,123	\$0	\$12,084	\$0	\$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.	\$23,162	N33	\$16,185	\$0	\$0	\$6,319	\$0	\$657	O.K.
37 Cable & Wire, Direct	0	Direct	0	0	0	0	0	0	O.K.
38									
39 Total C&WF Exp.	\$23,162		\$16,185	\$0	\$0	\$6,319	\$0	\$657	O.K.
40									
41 TOTAL PLT. SPEC. OPER. EXP.	\$48,905		\$21,853	\$4,547	\$0	\$20,968	\$0	\$1,536	O.K.
42									
43 TOTAL PLT. SPEC., ex SUPPORT	\$45,180		\$21,324	\$4,123	\$0	\$18,403	\$0	\$1,330	O.K.

Bridgewater-Canistota Telephone Company

***** 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)	
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.	\$18,983	N18	\$10,450	\$1,133	\$0	\$6,849	\$0	\$552	O.K.
65 Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66									
67 Total Network Oper. Exp.	\$18,983		\$10,450	\$1,133	\$0	\$6,849	\$0	\$552	O.K.
68									
69 Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70									
71 Depr., Support Assets	\$4,628	L23	\$657	\$527	\$0	\$3,187	\$0	\$257	O.K.
72 Depr., COE Switching	2,322	L44	0	2,322	0	0	0	0	O.K.
73 Depr., COE Operator	0	L32	0	0	0	0	0	0	O.K.
74 Depr., COE Transmission	7,624	L68	2,189	0	0	5,148	0	286	O.K.
75 Depr., IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
76 Depr., C&W Facilities	20,196	L117	14,113	0	0	5,510	0	573	O.K.
77 Depr., PHFU	0	L147	0	0	0	0	0	0	O.K.
78									
79 Total Depreciation Expense	\$34,769		\$16,959	\$2,849	\$0	\$13,845	\$0	\$1,116	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.	\$34,769		\$16,959	\$2,849	\$0	\$13,845	\$0	\$1,116	O.K.
89									
90 TOTAL NON-SPEC. OPER. EXP.	\$53,752		\$27,409	\$3,981	\$0	\$20,694	\$0	\$1,668	O.K.

Bridgewater-Canistota Telephone Company

***** FCC PART 69 *****		Part 36		Common	Local	Information	Common	Billing and	Other	
Operating Expenses and Taxes		IntraLATA	Apportion	Line	Switching		Transport	Collection		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
104	CUSTOMER OPERATIONS EXPENSE:									
105										
106	Marketing, Allocable	\$2,388	N37	\$1,220	\$155	\$0	\$938	\$0	\$76	O.K.
107	Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108										
109	Total Marketing Expense	\$2,388		\$1,220	\$155	\$0	\$938	\$0	\$76	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	16	(F)	0	0	16	0	0	0	O.K.
118	Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119										
120	Total Directory	\$16		\$0	\$0	\$16	\$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	10,860	(H)	0	0	0	0	0	10,860	O.K.
125	Bus. Ofc., EU Message	10,901	(H)	0	0	0	0	10,901	0	O.K.
126	Bus. Ofc., EU Reserved	0	(I)	0	0	0	0	0	0	O.K.
127	Bus. Ofc., IX Special Access	0	(I)	0	0	0	0	0	0	O.K.
128	Bus. Ofc., IX Switched Access	0	N40	0	0	0	0	0	0	O.K.
129	Bus. Ofc., IX Billing and Collection	0	(H)	0	0	0	0	0	0	O.K.
130	Bus. Ofc., Coin Collection & Administr	0	(D)	0	0	0	0	0	0	O.K.
131	Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
132										
133	Total Business Office	\$21,762		\$0	\$0	\$0	\$0	\$10,901	\$10,860	O.K.
134										
135	Cust. Serv., Msg. Process	\$2,845	(H)	0	0	0	0	2,845	0	O.K.
136	Cust. Serv., Other B&C	2,366	(H)	0	0	0	0	2,366	0	O.K.
137	Cust. Serv., CABS	5,359	N21	0	711	0	4,301	0	346	O.K.
138	Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139										
140	Total Customer Service	\$10,570		\$0	\$711	\$0	\$4,301	\$5,211	\$346	O.K.
141										
142	Total BO, CS, OS, Dir.	\$32,349		\$0	\$711	\$16	\$4,301	\$16,113	\$11,207	O.K.

Bridgewater-Canistota Telephone Company

----- FCC PART 69 -----		Part 36		Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
Operating Expenses and Taxes		IntraLATA Total	Apportion							
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
158	Other Cust. Serv., Alloc.	\$0	142	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
159	Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	O.K.
160										
161	Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162										
163	TOTAL CUSTOMER OPER. EXP.	\$34,737		\$1,220	\$867	\$16	\$5,239	\$16,113	\$11,283	O.K.
164										
165	"BIG-THREE" EXPENSES:									
166										
167	Total Plt. Specific Exp.	\$48,905	41	\$21,853	\$4,547	\$0	\$20,968	\$0	\$1,536	O.K.
168	Total Plt Non-specific Exp.	18,983	62 + 67 +69	10,450	1,133	0	6,849	0	552	(1)
169	Total Customer Operations	34,737	163	1,220	867	16	5,239	16,113	11,283	O.K.
170										
171	TOTAL "BIG THREE" EXPENSES	\$102,625		\$33,523	\$6,547	\$16	\$33,057	\$16,113	\$13,371	(1)
172										
173	CORPORATE OPERATIONS EXPENSE:									
174										
175	Exec. and Planning, Alloc.	\$3,528	N64	\$1,153	\$225	\$1	\$1,137	\$554	\$460	O.K.
176	Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O.K.
177										
178	Total Exec. and Planning	\$3,528		\$1,153	\$225	\$1	\$1,137	\$554	\$460	O.K.
179										
180	Admin. & General, Allocable	\$19,327	N64	\$6,313	\$1,233	\$3	\$6,225	\$3,034	\$2,518	O.K.
181	Admin. & General, Direct	31,765	Direct	10,376	2,026	5	10,232	4,987	4,139	O.K.
182										
183	Total Admin. and Gen.	\$51,092		\$16,689	\$3,259	\$8	\$16,457	\$8,022	\$6,657	O.K.
184										
185	TOTAL CORPORATE OPERATIONS	\$54,620		\$17,842	\$3,484	\$9	\$17,594	\$8,576	\$7,116	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	0	Direct	0	0	0	0	0	0	O.K.
191										O.K.
192										
193	Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
194										
195	TOTAL OPER. EXP. AND TAXES	\$192,014		\$68,323	\$12,879	\$25	\$64,495	\$24,688	\$21,603	O.K.

Bridgewater-Canistota Telephone Company

***** FCC PART 69 ***** InterLATA Revenue Requirement Summary		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Net Investment	\$1,273	Q52	\$627	\$121	\$0	\$525	\$0	\$0	O.K.
14	Rate of Return	10.00%	B19	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	O.K.
15										
16	Return on Rate Base	\$127		\$63	\$12	\$0	\$52	\$0	\$0	O.K.
17										
18	AFUDC	\$0	T37	0	0	0	0	0	0	O.K.
19	ITC Amortization	0	T37	0	0	0	0	0	0	O.K.
20	Other Return Adjustments	0	Direct	0	0	0	0	0	0	O.K.
21										
22	Net Return	\$127		\$63	\$12	\$0	\$52	\$0	\$0	O.K.
23										
24	Interest Expense	\$0	T67	0	0	0	0	0	0	O.K.
25	Capitalized Payroll Taxes	0	T37	0	0	0	0	0	0	O.K.
26	Depreciation Adjustment	0	T37	0	0	0	0	0	0	O.K.
27	Other Income Adjustments	0	Direct	0	0	0	0	0	0	O.K.
28										
29	After Tax Income	\$127		\$63	\$12	\$0	\$52	\$0	\$0	O.K.
30										
31	State Income Taxes	\$0	29	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
32	Federal Income Taxes	61	29	30	6	0	25	0	0	O.K.
33	Operating Expenses and Taxes	473	U195	178	34	0	162	59	40	O.K.
34	Uncollectibles	0	Direct	0	0	0	0	0	0	O.K.
35	Other Revenue Adjustments	0	Direct	0	0	0	0	0	0	O.K.
36										
37	Basis for Gross Receipts Tax	661	16+31+32+33	271	52	0	239	59	40	O.K.
38										
39										
40	Gross Receipts Tax	27	37	11	2	0	10	2	2	O.K.
41										
42										
43	TOTAL REVENUE REQUIREMENT	\$688		\$282	\$54	\$0	\$249	\$61	\$42	O.K.
44										

Bridgewater-Canistota Telephone Company

***** FCC PART 69 *****										
InterLATA Investment Summary										
(A)	Part 36 InterLATA Total (B)	Source (C)	Common Line (D)	Local Switching (E)	Information (F)	Common Transport (G)	Billing and Collection (H)	-	Other (I)	
13	Land and Support Assets	R25	\$37	\$29	\$0	\$168	\$0		\$0	O.K.
14										
15	Central Office Equipment	R70	\$170	\$136	\$0	\$399	\$0		\$0	O.K.
16	Info. Term./Orig. Equipment	R78	0	0	0	0	0		0	O.K.
17	Cable and Wire Facilities	R117	1,086	0	0	380	0		0	O.K.
18										
19	Total COE, IOT, C&WF		\$1,255	\$136	\$0	\$779	\$0		\$0	O.K.
20										
21	Total Tangible Assets	R141	\$0	\$0	\$0	\$0	\$0		\$0	O.K.
22										
23	Total Tele. Plt. ex Intang.		\$1,292	\$165	\$0	\$947	\$0		\$0	O.K.
24	Total Intangible Assets	R144	0	0	0	0	0		0	O.K.
25										
26	Total Plant In Service		\$1,292	\$165	\$0	\$947	\$0		\$0	O.K.
27	Total Plt. Held Future Use	R147	0	0	0	0	0		0	O.K.
28	Total ST PUC	R163	0	0	0	0	0		0	O.K.
29	Total LT PUC	R164	0	0	0	0	0		0	O.K.
30	Total Tel. Plt. Adjust.	R169	0	0	0	0	0		0	O.K.
31										
32	TOTAL TELEPHONE PLANT		\$1,292	\$165	\$0	\$947	\$0		\$0	O.K.
33										
34	less:									
35	Accum. Depr., Plt. in Serv.	S23	626	39	0	394	0		0	O.K.
36	Accum. Depr. PHFU	S27	0	0	0	0	0		0	O.K.
37	Accum. Amort. Tangible Plt.	S28	0	0	0	0	0		0	O.K.
38	Accum. Amort. Intangibles	S29	0	0	0	0	0		0	O.K.
39	Accum. Amort. Other	S30	0	0	0	0	0		0	O.K.
40	Accum. Def. Inc. Taxes, Net	S47	48	6	0	35	0		0	O.K.
41										
42	plus:									
43	Other Assets	Direct	0	0	0	0	0		0	O.K.
44										
45	NET TELEPHONE PLANT		\$618	\$120	\$0	\$518	\$0		\$0	O.K.
46	plus:									
47	Class B RTB Stock	R171	0	0	0	0	0		0	O.K.
48	Materials and Supplies	R173	1	0	0	1	0		0	O.K.
49	Cash Working Capital	R175	8	1	0	6	0		0	O.K.
50	Equal Access Investment	R177	0	0	0	0	0		0	O.K.
51										
52	NET INVESTMENT		\$627	\$121	\$0	\$525	\$0		\$0	O.K.
53										

elephone Company

***** FCC PART 69 ***** InterLATA Investment Detail		Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	LAND AND SUPPORT ASSETS:									
14										
15	Land Assets, Message	\$5	T28	\$1	\$1	\$0	\$4	\$0	\$0	O.K.
16	Land Assets, Private Line	0	T28	0	0	0	0	0	0	O.K.
17										
18	Total Land Assets	\$5		\$1	\$1	\$0	\$4	\$0	\$0	O.K.
19										
20	Support Assets, Message	229	T28	\$36	\$29	\$0	\$165	\$0	\$0	O.K.
21	Support Assets, Private Line	0	T28	0	0	0	0	0	0	O.K.
22										
23	Total Support Assets	\$229		\$36	\$29	\$0	\$165	\$0	\$0	O.K.
24										
25	Total Land and Supp. Assets	\$234		\$37	\$29	\$0	\$168	\$0	\$0	O.K.
26										
27	CENTRAL OFFICE EQUIPMENT:									
28										
29	Operator Sys., DA	\$0	(F)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30	Operator Sys., Other	0	(I)	0	0	0	0	0	0	O.K.
31										
32	Total Operator Systems	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33										
34	Tandem Switching	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35	Tandem Assigned	0	Direct	0	0	0	0	0	0	O.K.
36										
37	Total Tandem Switching	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
38										
39	Local Switching	\$136	(E)	\$0	\$136	\$0	\$0	\$0	\$0	O.K.
40	Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41										
42	Total Local Switching	\$136		\$0	\$136	\$0	\$0	\$0	\$0	O.K.
43										
44	Total Switching	\$136		\$0	\$136	\$0	\$0	\$0	\$0	O.K.

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***** FCC PART 69 *****										
InterLATA Investment Detail										
(A)	Part 36 InterLATA Total (B)	Source or Apportion (C)	Common Line (D)	Local Switching (E)	Information (F)	Common Transport (G)	Billing and Collection (H)	Other (I)		
58	COE Exch. Trunk	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59	COE Exch. Line - Message	(D)	170	0	0	0	0	0	0	O.K.
60	COE Exch. Line - PL etc.	(I)	0	0	0	0	0	0	0	O.K.
61	COE Exch. Line - Assigned	Direct	0	0	0	0	0	0	0	O.K.
62	COE Interexchange, Message	(G)	399	0	0	399	0	0	0	O.K.
63	COE Interexchange, PL	(I)	0	0	0	0	0	0	0	O.K.
64	COE Interexchange, Assigned	(G)	0	0	0	0	0	0	0	O.K.
65	COE H/R Message	(G)	0	0	0	0	0	0	0	O.K.
66	COE H/R Assigned	Direct	0	0	0	0	0	0	0	O.K.
67										
68	Total COE Transmission		\$569	\$170	\$0	\$399	\$0	\$0	\$0	O.K.
69										
70	Total Central Office Equip.		\$705	\$170	\$136	\$0	\$399	\$0	\$0	O.K.
71										
72	IOT EQUIPMENT:									
73										
74	Public Telephone	T43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
75	Coinless Pay Phone	(D)	0	0	0	0	0	0	0	O.K.
76	Customer Premises Equipment	T60	0	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	(I)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83	Exchange Message	(D)	1,086	0	0	0	0	0	0	O.K.
84	Exchange Assigned	Direct	0	0	0	0	0	0	0	O.K.
85										
86	Total Exchange Line C&WF		\$1,086	\$1,086	\$0	\$0	\$0	\$0	\$0	O.K.
87										
88	Exchange Trunk, Message	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
89	Exchange Trunk, PL	Direct	0	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	(G)	\$380	\$0	\$0	\$380	\$0	\$0	\$0	O.K.
94	Interexchange PL, WATS	(I)	0	0	0	0	0	0	0	O.K.
95	Interexchange Assigned	(G)	0	0	0	0	0	0	0	O.K.
96										
97	Total Interexchange C&WF		\$380	\$0	\$0	\$380	\$0	\$0	\$0	O.K.

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***** FCC PART 69 ***** InterLATA Investment Detail		Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
111	H/R C&WF, Message	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112	H/R C&WF, WATS	0	(I)	0	0	0	0	0	0	O.K.
113	H/R C&WF, Assigned	0	Direct	0	0	0	0	0	0	O.K.
114										
115	Total Host/Remote C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
116										
117	Total Cable and Wire Facil.	\$1,466		\$1,086	\$0	\$0	\$380	\$0	\$0	O.K.
118										
119	TANGIBLE ASSETS:									
120										
121	Land and Support Leases	\$0	T28	\$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	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
137	Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	O.K.
138										
139	Total Leasehold Improvementsa	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
140										
141	Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
142										
143										
144	TOTAL INTANGIBLE ASSETS	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
145										
146										
147	PROPERTY HELD FOR FUTURE US	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

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***** FCC PART 69 ***** InterLATA Investment Detail		Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
161	PLANT UNDER CONSTRUCTION:									
162										
163	Short-term	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
164	Long-term	0	T46	0	0	0	0	0	0	O.K.
165										
166	Total Plt. Under Const.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
167										
168										
169	TELEPHONE PLANT ADJUSTMENT	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170										
171	CLASS B RTB STOCK	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172										
173	MATERIALS AND SUPPLIES	\$2	T37	\$1	\$0	\$0	\$1	\$0	\$0	O.K.
174										
175	CASH WORKING CAPITAL	\$15	T37	\$8	\$1	\$0	\$6	\$0	\$0	O.K.
176										
177	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

Bridgewater-Canisota Telephone Company

***** FCC PART 69 *****		Part 36 InterLATA Reserves and Deferrals						
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
13								
14								
15	\$86	T28	\$13	\$11	\$0	\$62	\$0	\$0
16	28	R44	0	28	0	0	0	0
17	0	R32	0	0	0	0	0	0
18	197	R68	59	0	0	138	0	0
19	0	R78	0	0	0	0	0	0
20	747	R117	553	0	0	194	0	0
21	0	T37	0	0	0	0	0	0
22								
23	\$1,059		\$626	\$39	\$0	\$394	\$0	\$0
24								
25								
26								
27	0	T37	\$0	\$0	\$0	\$0	\$0	\$0
28	0	T37	0	0	0	0	0	0
29	0	T37	0	0	0	0	0	0
30	0	T37	0	0	0	0	0	0
31								
32	\$0		\$0	\$0	\$0	\$0	\$0	\$0
33								
34	\$1,059		\$626	\$39	\$0	\$394	\$0	\$0
35								
36								
37								
38								
39	\$0	T28	\$0	\$0	\$0	\$0	\$0	\$0
40	0	R44	0	0	0	0	0	0
41	0	R32	0	0	0	0	0	0
42	0	R68	0	0	0	0	0	0
43	0	R78	0	0	0	0	0	0
44	0	R117	0	0	0	0	0	0
45	90	T37	48	6	0	35	0	0
46								
47	\$90		\$48	\$6	\$0	\$35	\$0	\$0

Bridgewater-Canisota Telephone Company

***** FCC PART 69 ***** Apportionment Factors		Part 36 InterLATA Total						
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
13	Central Office Equipment							
14	Info. Orig./Term. Eqpt.	R70	\$170	\$136	\$0	\$399	\$0	O.K.
15	C&W Facilities	R78	0	0	0	0	0	O.K.
16		R117	1,086	0	0	380	0	O.K.
17	Total		\$1,255	\$136	\$0	\$779	\$0	O.K.
18	Factor		0.578336	0.062658	0.000000	0.359006	0.000000	O.K.
19								
20	Sum: Sw., Trans., Other	17	\$0	\$136	\$0	\$779	\$0	O.K.
21	Factor		0.000000	0.148597	0.000000	0.851403	0.000000	O.K.
22								
23	Central Office Equipment							
24	Info. Orig./Term. Eqpt.	R70	\$170	\$136	\$0	\$399	\$0	O.K.
25	C&WF, Excl. Exch. Message	R78	0	0	0	0	0	O.K.
26		R117-83	0	0	0	380	0	O.K.
27	Total		\$170	\$136	\$0	\$779	\$0	O.K.
28	Factor		0.156354	0.125363	0.000000	0.718283	0.000000	O.K.
29								
30	General Support Facilities							
31	Central Office Equipment	R25	\$29	\$29	\$0	\$168	\$0	O.K.
32	Info. Orig./Term. Eqpt.	13	170	136	0	399	0	O.K.
33	C&W Facilities	14	0	0	0	0	0	O.K.
34	Equal Access Investment	15	1,086	0	0	380	0	O.K.
35		R177	0	0	0	0	0	O.K.
36	Total		\$1,292	\$165	\$0	\$947	\$0	O.K.
37	Factor		0.537273	0.068760	0.000000	0.393967	0.000000	O.K.
38								
39	Sum: Com. Ln., Sw., Trans.	36	\$1,292	\$165	\$0	\$947	\$0	O.K.
40	Factor		0.537273	0.068760	0.000000	0.393967	0.000000	O.K.
41								
42	COE Cat. 2 Factor	Direct	0.000000	0.000000	0.000000	1.000000	0.000000	O.K.
43	IOT Cat. 1 Factor	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	O.K.
44								
45	Total TPIS	Q26	\$1,292	\$165	\$0	\$947	\$0	O.K.
46	Factor		0.537273	0.068760	0.000000	0.393967	0.000000	O.K.

Bridgewater-Canistota Telephone Company

***** FCC PART 69 ***** Apportionment Factors		Part 36 InterLATA Total						
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
60	Interstate Equiv. Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
61	Wtd. Std. Work Seconds	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	O.K.
62	"BIG THREE" Expenses	\$303	\$103	\$20	\$0	\$48	\$32	O.K.
63	Factor	1.000000	0.339450	0.065748	0.000167	0.326773	0.159752	0.106595
64	Net Investment	1,273	627	121	0	525	0	0
65	Factor	1.000000	0.492617	0.095194	0.000000	0.412189	0.000000	0.000000
66								
67								

Bridgewater-Canistota Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 PLANT SPEC. OPER. EXPENSE:									
14									
15 Network Support, Alloc.	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Network Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
17									
18 Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19									
20 General Support, Alloc.	\$11	T30	\$2	\$1	\$0	\$8	\$0	\$0	O.K.
21 General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
22									
23 Total General Support Exp.	\$11		\$2	\$1	\$0	\$8	\$0	\$0	O.K.
24									
25 Central Office Eq., Alloc.	\$66	T31	\$16	\$13	\$0	\$37	\$0	\$0	O.K.
26 Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O.K.
27									
28 Total COE Exp.	\$66		\$16	\$13	\$0	\$37	\$0	\$0	O.K.
29									
30 Cust. Premises Equip.	\$0	R76	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31 Other IOT	0	T43	0	0	0	0	0	0	O.K.
32 IOT Direct	0	Direct	0	0	0	0	0	0	O.K.
33									
34 Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35									
36 Cable & Wire, Alloc.	\$67	T33	\$50	\$0	\$0	\$17	\$0	\$0	O.K.
37 Cable & Wire, Direct	0	Direct	0	0	0	0	0	0	O.K.
38									
39 Total C&WF Exp.	\$67		\$50	\$0	\$0	\$17	\$0	\$0	O.K.
40									
41 TOTAL PLT. SPEC. OPER. EXP.	\$143		\$67	\$14	\$0	\$62	\$0	\$0	O.K.
42									
43 TOTAL PLT. SPEC., ex SUPPORT	\$133		\$65	\$13	\$0	\$55	\$0	\$0	O.K.

Bridgewater-Canistota Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
57 NON-SPECIFIC OPER. EXP.:									
58									
59 Oth. Plt. and Equip., Alloc.	\$0	T18	\$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.	\$55	T18	\$32	\$3	\$0	\$20	\$0	\$0	O.K.
65 Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66									
67 Total Network Oper. Exp.	\$55		\$32	\$3	\$0	\$20	\$0	\$0	O.K.
68									
69 Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70									
71 Depr., Support Assets	\$14	R23	\$2	\$2	\$0	\$10	\$0	\$0	O.K.
72 Depr., COE Switching	7	R44	0	7	0	0	0	0	O.K.
73 Depr., COE Operator	0	R32	0	0	0	0	0	0	O.K.
74 Depr., COE Transmission	23	R68	7	0	0	16	0	0	O.K.
75 Depr., IOT Equipment	0	R78	0	0	0	0	0	0	O.K.
76 Depr., C&W Facilities	58	R117	43	0	0	15	0	0	O.K.
77 Depr., PHFU	0	R147	0	0	0	0	0	0	O.K.
78									
79 Total Depreciation Expense	\$102		\$52	\$9	\$0	\$41	\$0	\$0	O.K.
80									
81 Amort., Tangible Assets	\$0	R141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
82 Amort., Intangible Assets	0	R144	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.	\$102		\$52	\$9	\$0	\$41	\$0	\$0	O.K.
89									
90 TOTAL NON-SPEC. OPER. EXP.	\$157		\$84	\$12	\$0	\$61	\$0	\$0	O.K.

Bridgewater-Canistota Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
104	CUSTOMER OPERATIONS EXPENSE:									
105										
106	Marketing, Allocable	\$7	T37	\$4	\$0	\$0	\$3	\$0	\$0	O.K.
107	Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108										
109	Total Marketing Expense	\$7		\$4	\$0	\$0	\$3	\$0	\$0	O.K.
110										
111	Operator Service, Alloc.	\$0	T61	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112	Operator Service, Direct	0	Direct	0	0	0	0	0	0	O.K.
113										
114	Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
115										
116	Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
117	Alphabetical Directory	0	(F)	0	0	0	0	0	0	O.K.
118	Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119										
120	Total Directory	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
121										
122	Bus. Ofc., EU Presubscription	0	T40	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
123	Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
124	Bus. Ofc., EU Access PL & All Other	32	(H)	0	0	0	0	0	32	O.K.
125	Bus. Ofc., EU Message	32	(H)	0	0	0	0	32	0	O.K.
126	Bus. Ofc., EU Reserved	0	(I)	0	0	0	0	0	0	O.K.
127	Bus. Ofc., IX Special Access	0	(I)	0	0	0	0	0	0	O.K.
128	Bus. Ofc., IX Switched Access	0	T40	0	0	0	0	0	0	O.K.
129	Bus. Ofc., IX Billing and Collection	0	(H)	0	0	0	0	0	0	O.K.
130	Bus. Ofc., Coin Collection & Administr	0	(D)	0	0	0	0	0	0	O.K.
131	Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
132										
133	Total Business Office	\$65		\$0	\$0	\$0	\$0	\$32	\$32	O.K.
134										
135	Cust. Serv., Msg. Process	\$9	(H)	0	0	0	0	9	0	O.K.
136	Cust. Serv., Other B&C	7	(H)	0	0	0	0	7	0	O.K.
137	Cust. Serv., CABS	16	T21	0	2	0	14	0	0	O.K.
138	Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139										
140	Total Customer Service	\$32		\$0	\$2	\$0	\$14	\$16	\$0	O.K.
141										
142	Total BO, CS, OS, Dir.	\$97		\$0	\$2	\$0	\$14	\$48	\$32	O.K.

Bridgewater-Canistota Telephone Company

----- FCC PART 69 ----- Operating Expenses and Taxes		Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
158 Other Cust. Serv., Alloc.	\$0	142	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
159 Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	0	O.K.
160										
161 Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162										
163 TOTAL CUSTOMER OPER. EXP.	\$104		\$4	\$3	\$0	\$17	\$48	\$32		O.K.
164										
165 "BIG-THREE" EXPENSES:										
166										
167 Total Plt. Specific Exp.	\$143	41	\$67	\$14	\$0	\$62	\$0	\$0	\$0	O.K.
168 Total Plt Non-specific Exp.	55	62 + 67 +69	32	3	0	20	0	0	0	O.K.
169 Total Customer Operations	104	163	4	3	0	17	48	32		O.K.
170										
171 TOTAL "BIG THREE" EXPENSES	\$303		\$103	\$20	\$0	\$99	\$48	\$32		O.K.
172										
173 CORPORATE OPERATIONS EXPENSE:										
174										
175 Exec. and Planning, Alloc.	\$10	T64	\$4	\$1	\$0	\$3	\$2	\$1		O.K.
176 Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	0	O.K.
177										
178 Total Exec. and Planning	\$10		\$4	\$1	\$0	\$3	\$2	\$1		O.K.
179										
180 Admin. & General, Allocable	\$57	T64	\$19	\$4	\$0	\$19	\$9	\$6		O.K.
181 Admin. & General, Direct	0	Direct	0	0	0	0	0	0	0	O.K.
182										
183 Total Admin. and Gen.	\$57		\$19	\$4	\$0	\$19	\$9	\$6		O.K.
184										
185 TOTAL CORPORATE OPERATIONS	\$68		\$23	\$4	\$0	\$22	\$11	\$7		O.K.
186										
187 NON-INCOME TAXES:										
188										
189 Non-income Taxes, Allocable	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
190 Non-income Taxes, Direct	0	Direct	0	0	0	0	0	0	0	O.K.
191										O.K.
192										
193 Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
194										
195 TOTAL OPER. EXP. AND TAXES	\$473		\$178	\$34	\$0	\$162	\$59	\$40		O.K.

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

.....

COMPANY NAME Bridgewater-Canistota Telephone Company
 PERIOD ADDRESSED ENDING DECEMBER 31, 2001
 RUN DATE AND TIME 11-Jun-02 10:32:52 AM

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

		Intrastate											
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line				TOTAL INTRASTATE		
***** FCC PART 36 *****	(A)				(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA		IntraLATA	(G)
PLANT INVESTMENT DETAIL:													
21	Land, Allocable	6,050	---	---	---	---	---	---	---	---	---	---	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	0	---	---	---	---	---	---	---	---	---	---	---
28	Buildings, Allocable	281,268	---	---	---	---	---	---	---	---	---	---	---
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	401,239	---	---	---	---	---	---	---	---	---	---	---
40	CAT 3 Local Sw. Direct	0	---	0	---	0	---	0	---	0	---	0	0
41	CAT 4.12 Exchange Trunk	0	---	---	---	---	---	---	---	---	---	---	---
42	CAT 4.12 Exch. Tr. Direct	0	---	0	---	0	---	0	---	0	---	0	0
43	CAT 4.13 Exch. Ln. Msg., PL & WATS	225,570	---	---	---	---	---	---	---	---	---	---	---
44	Reserved	0	---	---	---	---	---	---	---	---	---	---	---
45	CAT 4.13 Direct	0	---	0	---	0	---	0	---	0	---	0	0
46	CAT 4.23 Message, PL & WATS	294,449	---	---	---	---	---	---	---	---	---	---	---
47	Reserved	0	---	---	---	---	---	---	---	---	---	---	---
48	CAT 4.23 Direct	0	---	0	---	0	---	0	---	0	---	0	0
49	CAT 4.3 H/R Message	0	---	---	---	---	---	---	---	---	---	---	---
50	CAT 4.3 WATS	0	---	0	---	0	---	0	---	0	---	0	0
51	CAT 4.3 Direct	0	---	0	---	0	---	0	---	0	---	0	0
52	CAT 1 Other IOT Equipment	0	---	---	---	---	---	---	---	---	---	---	---
53	CAT 1 Coinless Pay Phones	0	---	0	---	0	---	0	---	0	---	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Bridgewater-Canistota Telephone Company
 ENDING DECEMBER 31, 2001

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE
				Message Telephone Service		Private Line		
				InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
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	1,443,779	---	---	---	---	---	---	---
74 Other CAT 1 C&WF	0	---	0	0	0	0	0	0
75 CAT 2 C&WF	0	---	---	---	---	---	---	---
76 CAT 2 C&WF, Wideband	0	---	0	0	0	0	0	0
77 CAT 3 Joint Message & PL/WATS	300,233	---	---	---	---	---	---	---
78 Reserved	0	---	---	---	---	---	---	---
79 CAT 3 Direct	0	---	0	0	0	0	0	0
80 CAT 4 Message	0	---	---	---	---	---	---	---
81 CAT 4 WATS	0	---	0	0	0	0	0	0
82 CAT 4 Direct	0	---	0	0	0	0	0	0
83 Allocable Support Leases	0	---	---	---	---	---	---	---
84 Direct Support Leases	0	---	0	0	0	0	0	0
85 COE Operator	0	---	---	---	---	---	---	---
86 COE Tandem Switch	0	---	---	---	---	---	---	---
87 COE Local Switch	0	---	---	---	---	---	---	---
88 COE Transmission	0	---	---	---	---	---	---	---
89 COE Direct	0	---	0	0	0	0	0	0
90 IOT Leases	0	---	0	0	0	0	0	0
91 C&WF Leases	0	---	0	0	0	0	0	0
92 Leasehold Imp. Land etc.	0	---	---	---	---	---	---	---
93 Leasehold Imp. COE Switching	0	---	---	---	---	---	---	---
94 Leasehold Imp. COE Operator	0	---	---	---	---	---	---	---
95 Leasehold Imp. COE Trans.	0	---	---	---	---	---	---	---
96 Leasehold Imp. IOT	0	---	0	0	0	0	0	0
97 Leasehold Imp. C&WF	0	---	0	0	0	0	0	0
98 Leasehold Imp. Other	0	---	0	0	0	0	0	0
99 Allocable Acct. No. 2690	0	---	---	---	---	---	---	---
100 Direct Acct. No. 2690	0	---	0	0	0	0	0	0
101 Materials and Supplies	2,047	---	---	---	---	---	---	---
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

Bridgewater-Canisota Telephone Company
ENDING DECEMBER 31, 2001

	TOTAL COMPANY	Intrastate							TOTAL INTRASTATE (I)
		Source/ Allocator (C)	Interstate and Other (D)	Message Telephone Service			Private Line		
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)		
123 TPUC -- Short Term, Alloc.	0								
124 TPUC -- Short Term, Direct	0		0						0
125 TPUC -- Long Term, Alloc.	0								
126 TPUC -- Long Term, Direct	0		0						0
127									
RESERVES AND DEFERRALS:									
128									
129 Acc. Depr. Support Assets	105,580								
130 Acc. Depr. COE Switching	83,662								
131 Acc. Depr. COE Operator	0								
132 Acc. Depr. COE Transmission	180,252								
133 Acc. Depr. IOT Equipment	0								
134 Acc. Depr. Cable and Wire Facilities	888,976								
135 Acc. Depr. Other Plant	0		0						0
136 Accum. Amort., Tangible Inv.	0								
137 Accum. Amort., Intang. Inv.	0								
138 Accum. Amort., Other	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	110,067		79,292		29,794		892		30,775
146									
OPERATING EXPENSES AND TAXES:									
147 Network Support, Alloc.	0								
148 Network Support, Direct	0		0		0		0		0
149 General Support, Alloc.	13,362								
150 General Support, Direct	0		0		0		0		0
151 Central Office Eq., Alloc.	85,661								
152 Central Office Eq., Direct	0		0		0		0		0
153 Cust. Premises Equip.	0								
154 Coinless Pay Phone Exp.	0								
155 Other IOT	0								
156 IOT Direct	0								
157 Cable & Wire, Alloc.	79,791		0		0		0		0
158 Cable & Wire, Direct	0		0		0		0		0
159									

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Bridgewater-Canisota Telephone Company
 ENDING DECEMBER 31, 2001

***** FCC PART 36 *****

	TOTAL COMPANY	Interstate and Other				Message Telephone Service			Private Line			TOTAL INTRASTATE		
		(A)	(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(E)	(F)		(G)	(H)
176														
177		0												
178		68,091												
179		0												
180		0												
181		16,600												
182		21,008												
183		0												
184		20,600												
185		0												
186		69,574												
187		0												
188		0												
189		0												
190		0												
191		8,416												
192		0												
193		556												
194		0												
195		0												
196		71												
197		0												
198		0												
199		38,412												
200		38,268												
201		0												
202		0												
203		0												
204		0												
205		0												
206		3,423												
207		7,121												
208		10,751												
209		0												
210		0												
211		0												
212		12,150												
213		0												

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Bridgewater-Canistota Telephone Company
 ENDING DECEMBER 31, 2001

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE
				Message Telephone Service		Private Line		
				InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
230 Admin. & General, Allocable	66,551	---	---	---	---	---	---	---
231 Admin. & General, Direct	31,765	---	---	0	31,765	0	0	31,765
232 Non-income Taxes, Allocable	0	---	---	---	---	---	---	---
233 Non-income Taxes, Direct	0	---	0	0	0	0	0	0
234								
235 OTHER INCOME STATEMENT:								
236 State Income Tax Rate	0.00%	---	---	---	---	---	---	---
237 Federal Income Tax Rate	32.28%	---	---	---	---	---	---	---
238 Gross Receipts Tax Rate	4.00%	---	---	---	---	---	---	---
239 Rate of Return	10.00%	---	---	---	---	---	---	---
240 AFUDC	0	---	---	---	---	---	---	---
241 ITC Amortization	0	---	---	---	---	---	---	---
242 Other Return Adjustments	0	---	0	0	0	0	0	0
243 Contributions	0	---	---	---	---	---	---	---
244 Interest Expense	0	---	---	---	---	---	---	---
245 Capital Lease Expense	0	---	---	---	---	---	---	---
246 Capitalized Payroll taxes	0	---	---	---	---	---	---	---
247 Depreciation Adjustment	0	---	---	---	---	---	---	---
248 Other Income Adjustments	0	---	0	0	0	0	0	0
249 Uncollectibles	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

Bridgewater-Canisota Telephone Company
 ENDING DECEMBER 31, 2001

	Interstate		Intrastate		TOTAL COMPANY	Source/ Allocator	Other	Private Line		TOTAL INTRASTATE		
	Interstate		Private Line					Private Line			TOTAL INTRASTATE	
	InterLATA	IntraLATA	InterLATA	IntraLATA				InterLATA	IntraLATA			
(D)	(E)	(F)	(G)	(H)	(I)							
***** FCC PART 36 *****					(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
271 Working Loops	0	10	0	0	1,006	--	0	0	0	0	7	7
272 Equivalent Interexchange Cct. Miles	0	771	0	0	4,590	--	0	0	0	0	66	66
273 Interexchange Circuit Terminations	0	40	0	0	208	--	0	0	0	0	4	4

South Dakota Public Utilities Commission
WEEKLY FILINGS
For the Period of June 27, 2002 through July 3, 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

CE02-002 In the Matter of the Complaint filed by Tanya Stahl, Huron, South Dakota, against NorthWestern Public Service Company Regarding Denied Service.

Complainant states that after moving into her residence, she requested service to be placed in her name. She was told by NorthWestern that it refuses to provide service to her because the former occupant had an outstanding balance with NorthWestern. Complainant states that she was told by NorthWestern that it had a voice recorded conversation where Complainant stated her roommate Chris was moving out so she needed service in her name. Complainant denies making this statement. Complaint requests that NorthWestern be required to connect her service, pay for any damages which were caused by the lack of service, and also to provide a copy of the voice recorded conversation.

Staff Analyst: Mary Healy
Staff Attorney: Kelly Frazier
Date Docketed: 07/03/02
Intervention Deadline: N/A

CT02-024 In the Matter of the Complaint filed by Dennis Sever, Administrator, on behalf of Bethany Lutheran Home, Sioux Falls, South Dakota, against McLeodUSA Telecommunications Services, Inc. Regarding Contract and Billing Dispute.

Complainant's representative states that in 2001, that it updated the facility to have high speed internet DSL service. McLeodUSA could not offer this service to the facility, so the Complainant changed its provider to Ionex. By switching to Ionex, the Complainant was also able to receive lower long distance rates than what it received from McLeodUSA. Complainant's representative states that it was told it should be released from the McLeodUSA contract under stipulation #6 "Most Favored Customer" in its contract with McLeodUSA. The Ionex representative then told the Complainant to write a letter of termination to McLeodUSA. Complainant was then double billed from McLeodUSA and Ionex for long distance calls and also assessed a termination fee from McLeodUSA. Complainant has since received notification from McLeodUSA that it has a credit balance and still owes a termination fee. Complainant's representative requests that McLeodUSA release it from any termination fees and pay Complaint \$2,511.42 for the double billings.

Staff Analyst: Mary Healy

Staff Attorney: Kelly Frazier
Date Docketed: 06/27/02
Intervention Deadline: N/A

TELECOMMUNICATIONS

TC02-077 In the Matter of the Establishment of Switched Access Revenue Requirement for Union Telephone Company.

On June 27, 2002, Union Telephone Cooperative, Hartford, 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: 06/27/02
Intervention Deadline: 07/19/02

TC02-078 In the Matter of the Establishment of Switched Access Revenue Requirement for Bridgewater-Canistota Independent Telephone Company.

On June 27, 2002, the Bridgewater-Canistota Telephone Company filed a switched access cost study developing a revenue requirement and minutes of use that are included in the revenue requirement and minutes of use used to determine the switched access rates for the Local Exchange Carrier Association.

Staff Analyst: Heather Forney
Staff Attorney: Karen Cremer
Date Docketed: 06/27/02
Intervention Deadline: 07/19/02

TC02-079 In the Matter of the Establishment of Switched Access Revenue Requirement for Kennebec Telephone Company.

On June 27, 2002, Kennebec Telephone Company, Kennebec, 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: 06/27/02
Intervention Deadline: 07/19/02

TC02-080 In the Matter of the Establishment of Switched Access Revenue

Requirement for Beresford Municipal Telephone Company.

On June 27, 2002, Beresford Municipal Telephone Company, Beresford, 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: 06/27/02
Intervention Deadline: 07/19/02

TC02-081 In the Matter of the Filing for Approval of an Amendment to an Interconnection Agreement between Qwest Corporation and New Edge Network, Inc. d/b/a New Edge Networks.

On June 27, 2002, the Commission received for approval a Filing for Approval of an Amendment to an Interconnection Agreement between Qwest Corporation (Qwest) and New Edge Network, Inc. d/b/a New Edge Networks. According to the parties, the Amendment is made in order to add to the Agreement the terms, conditions and rates for Private Line to Unbundled Loop Conversions, as set forth in Exhibit A to the Amendment. Any party wishing to comment on the agreement may do so by filing written comments with the Commission and the parties to the agreement no later than July 17, 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: 06/27/02
Initial Comments Due: 07/17/02

TC02-082 In the Matter of the Filing by 1-800-RECONEX, Inc. for Approval of its Switched Access Tariff and Rates.

On May 31, 2002, 1-800-RECONEX, (Reconex) Inc. filed an Access Tariff with the Commission. Although Reconex is not yet providing service in the state of South Dakota, they currently provide service in other states via total service resale (TSR.) Reconex now intends to provide service through TSR and unbundled network element platform (UNE-P.)

Staff Analyst: Michele Farris
Staff Attorney: Kelly Frazier
Date Docketed: 06/28/02
Intervention Deadline: 07/19/02

TC02-083 In the Matter of the Filing for Approval of an Adoption Agreement between Qwest Corporation and VP Telecom, Inc.

On July 1, 2002, the Commission received for approval a Filing of Wireline Adoption Interconnection Agreement and ISP Amendment to Agreement between VP Telecom (Telecom) and Qwest Corporation (Qwest). According to the parties, Telecom chooses to adopt, in its entirety, the terms and conditions of the Interconnection Agreement and any associated amendments, if applicable, between Sprint Communications Company and Qwest f/k/a US West Communications, Inc. which was approved by the Commission on November 13, 2001, in Docket No. TC01-151. The filing also includes an ISP Bound Traffic Amendment to the Interconnection Agreement between Telecom and Qwest to change the definitions of "Bill and Keep," "Information Service" and "Information Service Access." 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 22, 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: 07/01/02

Initial Comments Due: 07/22/02

TC02-084 In the Matter of the Petition of Black Hills FiberCom, L.L.C. for a Declaratory Ruling Regarding ARSD 20:10:32:11 and Alternative Petition for Approval of an Amendment to Black Hills FiberCom, L.L.C.'s Local Calling Area Pursuant to ARSD 20:10:32:11.

Black Hills FiberCom, L.L.C. (FiberCom) has filed a Petition for Declaratory Ruling Regarding Application of ARSD § 20:10:32:11 and Alternative Petition for Approval of an Amendment to Black Hills FiberCom, L.L.C.'s Local Calling Exchange Area Pursuant to ARSD § 20:10:32:11. In its Petition for Declaratory Ruling, FiberCom requests that the Commission find that FiberCom does not need to obtain Commission approval prior to FiberCom charging its customers for utilizing non-network ISP services through Rapid City telephone numbers attached to PRIs purchased from Qwest. If the Commission determines that FiberCom must obtain approval, then FiberCom requests that the Commission approve the proposed amendment to FiberCom's local calling plan.

Staff Attorney: Rolayne Ailts Wiest

Date Docketed: 07/01/02

Intervention Deadline: 07/11/02

TC02-085 In the Matter of the Establishment of Switched Access Rates for Qwest Corporation.

On July 1, 2002, Qwest Corporation filed a switched access cost study "in accordance with ARSD 20:10:27:07....Qwest Corporation is not asking for the Commission to change the switched access rate schedules at this time."

Staff Analyst: Heather Forney

Staff Attorney: Karen Cremer

Date Docketed: 07/01/02

Intervention Deadline: 07/19/02

TC02-086 In the Matter of the Establishment of Switched Access Rates for Fort Randall Telephone Company and Mt. Rushmore Telephone Company.

On July 1, 2002, the Fort Randall Telephone Company and Mount Rushmore Telephone Company filed a switched access cost study developing a revenue requirement and minutes of use that are included in the revenue requirement and minutes of use used to determine the switched access rates for the Local Exchange Carrier Association.

Staff Analyst: Heather Forney
Staff Attorney: Karen Cremer
Date Docketed: 07/01/02
Intervention Deadline: 07/19/02

TC02-087 In the Matter of the Establishment of Switched Access Rates for DTG Community Telephone.

On July 1, 2002, Dakota Community Telephone, Irene, South Dakota, filed a switched access cost study pursuant to the rules established by the Commission.

Staff Analyst: Harlan Best
Staff Attorney: Karen Cremer
Date Docketed: 07/01/02
Intervention Deadline: 07/19/02

TC02-088 In the Matter of the Establishment of Switched Access Revenue Requirement for Roberts County Telephone Cooperative Association and RC Communications, Inc.

On July 1, 2002, Roberts County Telephone Cooperative Association and RC Communications, Inc., New Effington, 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: 07/01/02
Intervention Deadline: 07/19/02

TC02-089 In the Matter of the Establishment of Switched Access Revenue Requirement for Tri-County Telcom, Inc.

On July 1, 2002, Tri- County Telecom, Inc., Emery, 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: 07/01/02
Intervention Deadline: 07/19/02

TC02-090 In the Matter of the Establishment of Switched Access Rates for the Local Exchange Carriers Association.

On July 1, 2002, the Local Exchange Carriers Association (LECA) filed revised switched access tariff pages. The purpose of these revisions is to implement changes in rates as necessitated by revisions in member companies' revenue requirements and access minutes of use.

Staff Analyst: Harlan Best
Staff Attorney: Karen Cremer
Date Docketed: 07/01/02
Intervention Deadline: 07/19/02

TC02-091 In the Matter of the Establishment of Switched Access Rates for South Dakota Network, LLC.

On July 1, 2002, South Dakota Network, LLC (SDN) filed a switched access separations study, pursuant to the rules of the Commission. Revised pages to the SDN Tariff were filed to implement the change in revenue requirement.

Staff Analyst: Harlan Best
Staff Attorney: Karen Cremer
Date Docketed: 07/01/02
Intervention Deadline: 07/19/02

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MICHAEL A. WILSON[†]

MICHAEL P. REYNOLDS^{††}

JOHN W. BURKE^{†††}

REPLY TO: BELLE FOURCHE OFFICE

July 12, 2002

RECEIVED

JUL 15 2002

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

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

Re: S&S Communciations v. Union Telephone Company TC02-077
S&S Communications v. Bridgewater-Canistota Independent
Telephone Company TC02-078
S&S Communications v. Kennebec Telephone Company TC02-079
S&S Communications v. Beresford Municipal Telephone Company TC02-080
S&S Communications v. Fort Randall Telephone Company and Mt. Rushmore
Telephone Company TC02-086
S&S Communications v. Roberts County Telephone Cooperative Association and
RC Communications, Inc. TC02-088
S&S Communications v. Tri-County Telcom, Inc. TC02-089
S&S Communications v. Local Exchange Carriers Association TC02-090
S&S Communications v. South Dakota Network, L.L.C. TC02-091

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 Union Telephone Company - S&S Communications'Petition to Intervene;
2. In the Matter of the Establishment of Switched Access Revenue Requirement for Bridgewater-Canistota Independent Telephone Company - S&S Communications'Petition to Intervene;
3. In the Matter of the Establishment of Switched Access Revenue Requirement for Kennebec Telephone Company - S&S Communications'Petition to Intervene;
4. In the Matter of the Establishment of Switched Access Revenue Requirement for Beresford Municipal Telephone Company - S&S Communications'Petition to Intervene;

5. In the Matter of the Establishment of Switched Access Revenue Requirement for Fort Randall Telephone Company and Mt. Rushmore Telephone Company - S&S Communications' Petition to Intervene;
6. In the Matter of the Establishment of Switched Access Revenue Requirement for Roberts County Telephone Cooperative Association and RC Communications, Inc. - S&S Communications' Petition to Intervene;
7. In the Matter of the Establishment of Switched Access Revenue Requirement for Tri-County Telcom, Inc. - S&S Communications' Petition to Intervene;
8. In the Matter of the Establishment of Switched Access Rates for Local Exchange Carriers Association - S&S Communications' Petition to Intervene; and,
9. In the Matter of the Establishment of Switched Access Rates for South Dakota Network, L.L.C. - S&S Communications' Petition to Intervene.

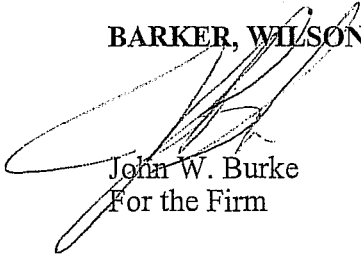
By copies of this letter, copies of the same are being served upon the opposing parties via first class mail.

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

Best regards.

Sincerely,

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



John W. Burke
For the Firm

JWB/bb

Enclosures

cc: S&S Communications
Don Lee
Wendel Aanerud
Rick Freeman
Richard Freemark
Rod Bowar
Wayne Akland
John Coleman
Bruce Hanson
Pamela Harrington
Jim Ekstrand
Craig Osvog
Bryan Roth

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

RECEIVED

JUL 15 2002

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION
TC02-078

IN THE MATTER OF THE ESTABLISHMENT OF)
SWITCHED ACCESS REVENUE REQUIREMENT)
FOR BRIDGEWATER-CANISTOTA INDEPENDENT) **S&S COMMUNICATIONS'**
TELEPHONE COMPANY) **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 Bridgewater-Canistota Independent Telephone Company.
3. Because S&S Communications purchases switched access services from Bridgewater-Canistota Independent Telephone Company any increase in the rates of such services will directly and immediately affect the pecuniary interests of S&S Communications as it will naturally affect S&S Communications' operating expenses.
4. Tariff filings, including charges for switched access services, always raise

important and complex issues which should not be resolved without a careful and thorough investigation. For example, there may be certain costs included that are ineligible because they have already been recovered, or are being recovered through other mechanisms.

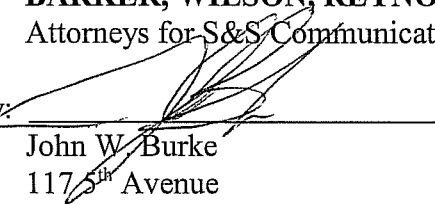
5. In addition to the fact that the Commission's decision will directly and immediately affect the pecuniary interests of S&S Communications, the Commission's decision will directly and immediately affect the customers of switched access services in general.

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

Dated this 12th day of July, 2002.

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

By: _____


John W. Burke
117th 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 12th day of July, 2002, I caused a copy of the foregoing **S&S COMMUNICATIONS' PETITION TO INTERVENE** to be served upon:

Wendel Aanerud
TELEC Consulting Resources, Inc.
909 North 96th Street, Suite 203
Omaha, NE 68114-2508

Richard Freemark, Local Manager
Bridgewater-Canistota Independent Telephone
P.O. Box 460
Hartford, SD 57033-0460



John W. Burke

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

IN THE MATTER OF THE ESTABLISHMENT)	ORDER GRANTING
OF SWITCHED ACCESS REVENUE)	PETITION TO INTERVENE;
REQUIREMENT FOR BRIDGEWATER-)	ORDER ASSESSING FILING
CANISTOTA INDEPENDENT TELEPHONE)	FEE
COMPANY)	TC02-078

On June 27, 2002, Bridgewater-Canistota Independent Telephone Company (Bridgewater-Canistota) filed for approval by the Public Utilities Commission (Commission) its 2001 Intrastate Switched Access Cost Study.

On July 3, 2002, the Commission electronically transmitted notice of the filing and the intervention deadline of July 19, 2002, to interested individuals and entities. On July 15, 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 Bridgewater-Canistota 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 Bridgewater-Canistota 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 7th day of August, 2002.

CERTIFICATE OF SERVICE
The undersigned hereby certifies that this document has been served today upon all parties of record in this docket, as listed on the docket service list, by facsimile or by first class mail, in properly addressed envelopes, with charges prepaid thereon.
By: <u><i>Delaine Kelbo</i></u>
Date: <u><i>8/7/02</i></u>
(OFFICIAL SEAL)

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

TELEC CONSULTING RESOURCES

909 N. 96th Street, Suite 203
Omaha, NE 68114-2508
(402) 398-0062
FAX (402) 398-0065

Cornhusker Plaza
301 S. 13th Street, Suite 401
Lincoln, NE 68508
(402) 441-4316
FAX (402) 441-4317

RECEIVED

AUG - 9 2002

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

FAX Received AUG 07 2002

August 7, 2002

VIA FACSIMILE (605) 773-3809
AND REGULAR U.S. MAIL

Ms. Debra Elofson, Executive Director
South Dakota Public Utilities Commission
Capitol Building, 1st Floor
500 East Capitol Avenue
Pierre, South Dakota 57501-5070

RE: *In the Matter of the Establishment of Switched Access Revenue Requirement for
Bridgewater-Canistota Independent Telephone Company (the "Company"); TC02-078*

Dear Ms. Elofson:

In connection with the Company's 2001 intrastate switched access cost study filed with the Commission at docket TC02-078, we hereby affirm that said cost study and all work papers and documents submitted to the Commission relating to the cost study are considered by the Company to be proprietary and constitute trade secrets of the Company. Accordingly, we request that all such information, as well as any information that might be submitted to the Commission in response to staff data requests in the above-referenced docket, be treated as confidential by the Commission.

Sincerely,



Wendel Aanerud
TELEC Consulting Resources, Inc.

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA

RECEIVED
AUG 26 2002

IN THE MATTER OF THE ESTABLISH-
MENT OF SWITCHED ACCESS REVE-
NUE REQUIREMENT FOR BRIDGE-
WATER-CANISTOTA TELEPHONE
COMPANY

Docket No. T 02-0718

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

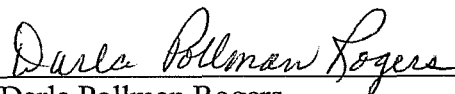
NOTICE OF APPEARANCE AND
REQUEST FOR SERVICE

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 BRIDGEWATER-CANISTOTA TELEPHONE COMPANY in the above-entitled docket for all purposes allowed by the rules.

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

DATED this 26th day of August, 2002.



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

BARKER WILSON REYNOLDS & BURKE
LAWYERS

www.courtroomcounselors.com

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

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

REPLY TO: BELLE FOURCHE OFFICE

September 4, 2002

RECEIVED

SEP 06 2002

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

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

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

Dear Debra:

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

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

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

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

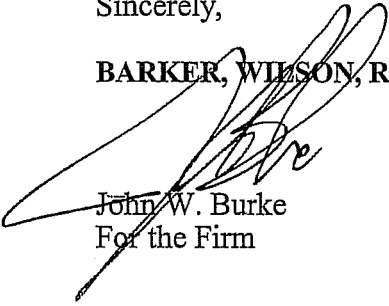
By this letter, I would also request that I be advised that if any of the above entities did not request confidential treatment of their submissions as required by A.R.S.D. 20:10:01:41.

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

Best regards.

Sincerely,

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



John W. Burke
For the Firm

JWB/bb

Enclosures

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

(Response to REQUEST NO. 1):

Bridgewater-Canistota objects to this Request. Reasons for Objection: Bridgewater-Canistota 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):

Bridgewater-Canistota 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 Bridgewater-Canistota; (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 Bridgewater-Canistota, 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):

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

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

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

Dated this 4th day of September, 2002.

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

By: _____

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

CERTIFICATE OF SERVICE

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

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

John W. Burke

TELEC CONSULTING RESOURCES INC

909 N. 96th Street, Suite 203
Omaha, NE 68114-2508
(402) 398-0062
FAX (402) 398-0065

RECEIVED

OCT 23 2002

Cornhusker Plaza
301 S. 13th Street, Suite 401
Lincoln, NE 68508
(402) 441-4316
FAX (402) 441-4317

October 22, 2002

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

Ms. Debra Elofson, Executive Director
South Dakota Public Utilities Commission
Capitol Building, 1st Floor
500 East Capitol Avenue
Pierre, South Dakota 57501-5070

Dear Ms. Elofson:

Please find enclosed five copies of each Companies revised 2001 intrastate switched access cost studies. Companies Included are Union Telephone Company, Bridgewater-Canistota Telephone Company, Kennebec Telephone Company and Beresford Municipal Telephone currently on file with the commission in docket numbers TC02-077, TC02-078, TC02-079, and TC02-0080 respectively. These studies are revised per agreement with staff regarding frozen interstate factors. A new cost study and the 2001 traffic factors work papers are included.

If you should have any questions, please feel free to call us at (402) 398-0062.

Sincerely,



Wendel Aanerud
TELEC Consulting Resources, Inc.

Enclosures

cc: Wayne Akland – Beresford Municipal
Rod Bowar – Kennebec Telephone Co.
Rick Freemark – Union Telephone Co.
Rick Hilderbrand - STE
Pat Morse – STE

TC 02-078

COST STUDY CHECKLIST

COMPANY Bridgewater-Canistota Telephone Company

YEAR 2001

- 1 SDPUC cost study
- 2 SDPUC rate development spreadsheet
- 3 Financial statement from accountant
- 4 Trial balance from accountant
- 5 Account adjustment & average spreadsheet
- 6 Capital investment support (average)
- 7 Expense adjustment support (6620)
- 8 Minutes of use factors
- 9 Loops worksheet
- 10 Circuit terminations and miles
- 11 Misc. factor support

RECEIVED

OCT 23 2002

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

Bridgewater-Canistota Telephone Company

***** FCC PART 69 ***** Intrastate Toll Revenue Requirement Summary		Part 36 Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)			
INTRALATA:											
15	Net Investment	\$458,981	J13	\$190,786	\$93,648	\$0	\$160,902	\$0	\$13,646	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	\$45,898		\$19,079	\$9,365	\$0	\$16,090	\$0	\$1,365	O.K.	
19	Return Adjustments	0	J18-20	0	0	0	0	0	0	O.K.	
20											
21	Net Return on Rate Base	\$45,898		\$19,079	\$9,365	\$0	\$16,090	\$0	\$1,365	O.K.	
22	Income Taxes	21,878	J31-32	9,094	4,464	0	7,670	0	650	O.K.	
23	Expenses and Other Taxes	208,126	J33-35, 40	67,251	32,181	24	60,984	25,323	22,362	O.K.	
24											
25	Total IntraLATA Rev. Req.	\$275,902		\$95,424	\$46,010	\$24	\$84,743	\$25,323	\$24,377	O.K.	
26											
27											
28											
29	INTERLATA:										
30											
31	Net Investment	\$32,737	P13	\$13,951	\$6,879	\$0	\$11,908	\$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	\$3,274		\$1,395	\$688	\$0	\$1,191	\$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	\$3,274		\$1,395	\$688	\$0	\$1,191	\$0	\$0	O.K.	
38	Income Taxes	1,560	P31-32	665	328	0	568	0	0	O.K.	
39	Expenses and Other Taxes	9,708	P33-35, 40	4,121	1,842	1	3,443	259	41	O.K.	
40											
41	Total InterLATA Rev. Req.	\$14,542		\$6,181	\$2,857	\$1	\$5,202	\$259	\$41	O.K.	
42											
43											
44											
45	TOTAL INTRASTATE REV. REQ.	\$290,444		\$101,605	\$48,867	\$25	\$89,945	\$25,582	\$24,419		
	ACCESS ELEMENT MINUTES OF USE			3,205,446	3,205,446		3,205,446				
	ACCESS RATE PER MINUTE	\$0.075003		\$0.031698	\$0.015245		\$0.028060				

Bridgewater-Canistota Telephone Company

		Intrastate								
		Message Telephone Service				Private Line				
***** FCC PART 36 ***** Revenue Requirement Summary		TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	State Income Tax Rate	0.00%	---	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
14	Federal Income Tax Rate	32.28%	---	32.28%	32.28%	32.28%	32.28%	32.28%	32.28%	
15	Gross Receipts Tax Rate	4.00%	---	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	
16										
17										
18	Net Investment	\$1,605,182	C68	\$1,113,464	\$32,737	\$446,480	\$0	\$12,501	\$491,718	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	\$160,518		\$111,346	\$3,274	\$44,648	\$0	\$1,250	\$49,172	O.K.
22										
23	AFUDC	0	H43	0	0	0	0	0	0	O.K.
24	ITC Amortization	0	H36	0	0	0	0	0	0	O.K.
25	Other Return Adjustments	0	V242	0	0	0	0	0	0	O.K.
26										
27	Net Return	\$160,518		\$111,346	\$3,274	\$44,648	\$0	\$1,250	\$49,172	O.K.
28										
29	Contributions	0	H52	0	0	0	0	0	0	O.K.
30	Interest Expense	0	H44	0	0	0	0	0	0	O.K.
31	Capital Lease Expense	0	H46	0	0	0	0	0	0	O.K.
32	Capitalized Payroll taxes	0	H36	0	0	0	0	0	0	O.K.
33	Depreciation Adjustment	0	H36	0	0	0	0	0	0	O.K.
34	Other Income Adjustments	0	V248	0	0	0	0	0	0	O.K.
35										
36	After Tax Income	\$160,518		\$111,346	\$3,274	\$44,648	\$0	\$1,250	\$49,172	O.K.
37										
38	State Income Taxes	\$0	Formula	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
39	Federal Income Taxes	76,514	Formula	53,075	1,560	21,282	0	596	23,439	O.K.
40	Operating Expenses and Taxes	592,171	I196	385,954	9,127	192,779	0	4,311	206,217	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	\$829,203		\$550,376	\$13,961	\$258,709	\$0	\$6,157	\$278,827	O.K.
45	Gross Receipts Taxes	34,550	Formula	22,932	582	10,780	0	257	11,618	O.K.
46	Other Revenue Taxes	0	V251	0	0	0	0	0	0	O.K.
47										
TOTAL REVENUE REQUIREMENT		\$863,753		\$573,308	\$14,543	\$269,489	\$0	\$6,414	\$290,445	O.K.

Bridgewater-Canistota Telephone Company

		Intrastate								
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
					InterLATA	IntraLATA	InterLATA	IntraLATA		
***** FCC PART 36 ***** Investment Summary		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	Land and Support Investment	\$287,318	D33	\$200,022	\$5,841	\$79,127	\$0	\$2,328	\$87,296	O.K.
14										
15	COE Operator Equipment	\$0	D43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16	COE Switching Equipment	401,239	D68	286,791	7,845	106,602	0	0	114,448	O.K.
17	COE Transmission Equipment	520,019	D85	330,114	12,522	170,151	0	7,232	189,905	O.K.
18										
19	Total COE	\$921,258		\$616,905	\$20,368	\$276,753	\$0	\$7,232	\$304,353	O.K.
20	Info. Orig./Term. Equipment	0	D94	0	0	0	0	0	0	O.K.
21	Cable and Wire Facilities	1,744,012	D137	1,238,571	33,819	457,258	0	14,363	505,441	O.K.
22										
23	Total COE, IOT, C&WF	\$2,665,270		\$1,855,476	\$54,187	\$734,012	\$0	\$21,595	\$809,794	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	\$2,952,588		\$2,055,498	\$60,028	\$813,139	\$0	\$23,923	\$897,090	O.K.
33										
34	Plant Held, Future Use	\$0	D214-215	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35	TPUC, Short-term	0	D216-217	0	0	0	0	0	0	O.K.
36	TPUC, Long-term	0	D218-219	0	0	0	0	0	0	O.K.
37	Tel. Plt. Adjustment	0	D220-221	0	0	0	0	0	0	O.K.
38										
39	Total Other Tel. Plt.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40										
41										
42	TOTAL TELEPHONE PLANT	\$2,952,588		\$2,055,498	\$60,028	\$813,139	\$0	\$23,923	\$897,090	O.K.

Bridgewater-Canistota Telephone Company

***** FCC PART 36 ***** Investment Summary	TOTAL COMPANY	Source/ Allocator	Intrastate					TOTAL INTRASTATE		
			Interstate	Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
56 Other Assets, Net	0	V105	0	0	0	0	0	0	0	O.K.
57 Accumulated Depr./Amort	(1,258,470)	E34	(879,063)	(25,362)	(343,361)	0	(10,684)	(379,407)	0	O.K.
58 Accum. Def. Inc. Taxes, Net	(110,067)	E47	(76,625)	(2,238)	(30,312)	0	(892)	(33,442)	0	O.K.
59 Oth. Liab. & Def. Cr., Net	0	V106	0	0	0	0	0	0	0	O.K.
60										
61 TOTAL NET PLANT	\$1,584,051		\$1,099,809	\$32,429	\$439,465	\$0	\$12,348	\$484,242		O.K.
62										
63 Materials and Supplies	2,047	H31	1,454	40	537	0	17	593		O.K.
64 Rural Tel. Bank Stock	0	H35	0	0	0	0	0	0		O.K.
65 Cash Working Capital	19,084	Formula	12,201	268	6,479	0	136	6,883		O.K.
66 Equal Access Investment	0	--	0	0	0	0	0	0		O.K.
67										
68 TOTAL NET INVESTMENT	\$1,605,182		\$1,113,464	\$32,737	\$446,480	\$0	\$12,501	\$491,718		O.K.
69										

Bridgewater-Canistota Telephone Company

***** FCC PART 36 ***** Plant Investment Detail (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Intrastate				TOTAL INTRASTATE (I)	
				Message Telephone Service		Private Line			
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)		
13 LAND AND SUPPORT ASSETS:									
14									
15 Land, Allocable	\$6,050	H33	\$4,212	\$123	\$1,666	\$0	\$49	\$1,838	O.K.
16 Land, Direct	0	V22	0	0	0	0	0	0	O.K.
17									
18 Total Land	\$6,050		\$4,212	\$123	\$1,666	\$0	\$49	\$1,838	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	0	H33	0	0	0	0	0	0	O.K.
25 Buildings, Allocable	281,268	H33	195,810	5,718	77,461	0	2,279	85,458	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	\$281,268		\$195,810	\$5,718	\$77,461	\$0	\$2,279	\$85,458	O.K.
32									
33 Tot. Land and Support Assets	\$287,318		\$200,022	\$5,841	\$79,127	\$0	\$2,328	\$87,296	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.

Bridgewater-Canistota Telephone Company

		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	\$401,239	G15	\$286,791	\$7,845	\$106,602	\$0	\$0	\$114,448	O.K.
64	CAT 3 Local Sw. Direct	0	V40	0	0	0	0	0	0	O.K.
65										
66	Total CAT 3	\$401,239		\$286,791	\$7,845	\$106,602	\$0	\$0	\$114,448	O.K.
67										
68	Total COE Sw. CAT 2&3	\$401,239		\$286,791	\$7,845	\$106,602	\$0	\$0	\$114,448	O.K.
69		=====		=====	=====	=====	=====	=====	=====	
70										
71	COE TRANSMISSION:									
72										
73	CAT 4.12 Exchange Trunk	\$0	123	\$0	\$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	221,758	G13	166,319	3,800	51,639	0	0	55,440	O.K.
76	CAT 4.13 PL, WATS, Local	3,812	F18	2,242	0	0	0	1,570	1,570	O.K.
77	CAT 4.13 Direct	0	V45	0	0	0	0	0	0	O.K.
78	CAT 4.23 Message	232,162	G18	104,928	8,722	118,512	0	0	127,233	O.K.
79	CAT 4.23 PL, WATS	62,287	F24	56,625	0	0	0	5,662	5,662	O.K.
80	CAT 4.23 Direct	0	V48	0	0	0	0	0	0	O.K.
81	CAT 4.3 H/R Message	0	G29	0	0	0	0	0	0	O.K.
82	CAT 4.3 WATS	0	V50	0	0	0	0	0	0	O.K.
83	CAT 4.3 Direct	0	V51	0	0	0	0	0	0	O.K.
84										
85	Total COE CAT 4	\$520,019		\$330,114	\$12,522	\$170,151	\$0	\$7,232	\$189,905	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										

Bridgewater-Canisota Telephone Company

Intrastate

(A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Message Telephone Service			Private Line			TOTAL INTRASTATE (I)
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)			
***** FCC PART 36 *****										
Plant Investment Detail										
CABLE AND WIRE FACILITIES:										
111										
112										
113	10,046	F31	\$0	\$0	\$0	\$0	\$10,046	\$0	\$10,046	O.K.
114	14,352	F31	14,352	0	0	0	0	0	0	O.K.
115	1,419,381	G13	1,064,536	24,324	330,521	0	0	0	354,845	O.K.
116	0	V74	0	0	0	0	0	0	0	O.K.
117										
118	\$1,443,779		\$1,078,888	\$24,324	\$330,521	\$0	\$10,046	\$0	\$364,891	O.K.
119										
120	\$0	G28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
121	0	V76	0	0	0	0	0	0	0	O.K.
122										
123	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124										
125	245,485	G17	109,252	9,495	126,737	0	0	0	\$136,232	O.K.
126	54,748	F36	50,431	0	0	0	4,317	0	4,317	O.K.
127	0	V79	0	0	0	0	0	0	0	O.K.
128										
129	\$300,233		\$159,663	\$9,495	\$126,737	\$0	\$4,317	\$0	\$140,550	O.K.
130										
131	\$0	G29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
132	0	V81	0	0	0	0	0	0	0	O.K.
133	0	V82	0	0	0	0	0	0	0	O.K.
134										
135	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
136										
137	\$1,744,012		\$1,238,571	\$33,819	\$457,258	\$0	\$14,363	\$0	\$505,441	O.K.
138										
139										
CAPITAL LEASES:										
140										
141										
142	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
143	0	V84	0	0	0	0	0	0	0	O.K.
144										
145	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

Bridgewater-Canisota Telephone Company

Intrastate

Message Telephone Service Private Line

***** FCC PART 36 *****
Plant Investment Detail

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA
160	\$0	H16	\$0	\$0	\$0	\$0	\$0	\$0
161	0	H17	0	0	0	0	0	0
162	0	H18	0	0	0	0	0	0
163	0	H20	0	0	0	0	0	0
164	0	V89	0	0	0	0	0	0
165	0		0	0	0	0	0	0
166	\$0		\$0	\$0	\$0	\$0	\$0	\$0
167	\$0	V90	\$0	\$0	\$0	\$0	\$0	\$0
168	\$0	V91	\$0	\$0	\$0	\$0	\$0	\$0
169	\$0		\$0	\$0	\$0	\$0	\$0	\$0
170	\$0		\$0	\$0	\$0	\$0	\$0	\$0
171	\$0		\$0	\$0	\$0	\$0	\$0	\$0
172	\$0		\$0	\$0	\$0	\$0	\$0	\$0
173	\$0		\$0	\$0	\$0	\$0	\$0	\$0
174	\$0		\$0	\$0	\$0	\$0	\$0	\$0
175	\$0		\$0	\$0	\$0	\$0	\$0	\$0
176	\$0		\$0	\$0	\$0	\$0	\$0	\$0
177	\$0		\$0	\$0	\$0	\$0	\$0	\$0
178	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0
179	0	H18	0	0	0	0	0	0
180	0	H16	0	0	0	0	0	0
181	0	H20	0	0	0	0	0	0
182	0	V96	0	0	0	0	0	0
183	0	V97	0	0	0	0	0	0
184	0	V98	0	0	0	0	0	0
185	\$0		\$0	\$0	\$0	\$0	\$0	\$0
186	\$0		\$0	\$0	\$0	\$0	\$0	\$0
187	\$0		\$0	\$0	\$0	\$0	\$0	\$0
188	\$2,952,588		\$2,055,498	\$60,028	\$813,139	\$0	\$23,923	\$897,090
189								

LEASEHOLD IMPROVEMENTS:

178	Land and Support Assets							
179	COE Switching							
180	COE Operator							
181	COE Transmission							
182	IOT							
183	C&WF							
184	Other							
185	TOTAL LEASEHOLD IMPROVEMENT							
186								
187								
188								
189	TPIS, EXCL. ACCT. No. 2690							

Bridgewater-Canistota Telephone Company

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

Bridgewater-Canistota Telephone Company

Intrastate

***** FCC PART 36 ***** Reserves and Deferrals	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
				(E)	(F)	(G)	(H)		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 ACCUM. DEPRECIATION, TPIS:									
14									
15 Support Assets	\$105,580	H13	\$73,501	\$2,147	\$29,077	\$0	\$855	\$32,079	O.K.
16 COE Switching	83,662	H19	59,799	1,636	22,228	0	0	23,863	O.K.
17 COE Operator	0	H16	0	0	0	0	0	0	O.K.
18 COE Transmission	180,252	H20	114,426	4,340	58,979	0	2,507	65,826	O.K.
19 IOT Equipment	0	H25	0	0	0	0	0	0	O.K.
20 Cable and Wire Facilities	888,976	H31	631,337	17,239	233,079	0	7,321	257,639	O.K.
21 Other Plant	0	V135	0	0	0	0	0	0	O.K.
22									
23 Total Accum. Depr., TPIS	\$1,258,470		\$879,063	\$25,362	\$343,361	\$0	\$10,684	\$379,407	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.	\$1,258,470		\$879,063	\$25,362	\$343,361	\$0	\$10,684	\$379,407	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	110,067	V145	76,625	2,238	30,312	0	892	33,442	O.K.
46									
47 Total Accum. Def. Inc. Taxes	\$110,067		\$76,625	\$2,238	\$30,312	\$0	\$892	\$33,442	O.K.

Bridgewater-Canistota Telephone Company

Private Line

***** FCC PART 36 *****
Functional Distribution
of Selected Investments

	TOTAL COMPANY	Joint Use Message	Interstate		Intrastate		Extended Area Service	Other	
			InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 TRANS. CCT EQUIPMENT:									
14									
15 Working Loops	1,006	989	10	0	0	7	0	0	O.K.
16 Avg. Cost per Loop	224.22	224.22	224.22	224.22	224.22	224.22	224.22	224.22	
17									
18 CAT 4.13 Exch Ln. Invest.	\$225,570	\$221,758	\$2,242	\$0	\$0	\$1,570	\$0	\$0	
19									
20									
21 Circuit Terminations	208	164	40	0	0	4	0	0	O.K.
22 Avg. Cost per Termination	1,415.62	1,415.62	1,415.62	1,415.62	1,415.62	1,415.62	1,415.62	1,415.62	
23									
24 CAT 4.23 Other IX	\$294,449	\$232,162	\$56,625	\$0	\$0	\$5,662	\$0	\$0	
25									
26									
27 C&WF INVESTMENT:									
28									
29 Working Loops	1,006	989	10	0	0	7	0	0	
30 Loops Factor	1.000000	0.983101	0.009940	0.000000	0.000000	0.006958	0.000000	0.000000	
31 CAT 1 Exchange C&WF	\$1,443,779	\$1,419,381	\$14,352	\$0	\$0	\$10,046	\$0	\$0	O.K.
32									
33									
34 Equivalent IX Circuit Miles	4,590	3,753	771	0	0	66	0	0	O.K.
35 IX Cct. Miles Factor	1.000000	0.817647	0.167974	0.000000	0.000000	0.014379	0.000000	0.000000	
36 CAT 3 Interexch. C&WF	\$300,233	\$245,485	\$50,431	\$0	\$0	\$4,317	\$0	\$0	

Bridgewater-Canistota Telephone Company

		Intrastate								
				Message Telephone Service		Private Line		TOTAL		
***** FCC PART 36 ***** Physical Allocation Factors	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 Subscriber Plant Fact. (SPF)	1.000000	SPF	0.750000	0.017137	0.232863	0.000000	0.000000	0.250000	O.K.	
14										
15 Dial Equipment Minutes (DEM)	1.000000	DEM	0.714764	0.019553	0.265683	0.000000	0.000000	0.285236	O.K.	
16										
17 Conversation Minute-Miles	1.000000	CMM	0.445047	0.038680	0.516273	0.000000	0.000000	0.554953	O.K.	
18 Conversation Minutes	1.000000	CM	0.451962	0.037568	0.510470	0.000000	0.000000	0.548038	O.K.	
19 Subscriber Minutes (SLU)	1.000000	SLU	0.771727	0.015648	0.212625	0.000000	0.000000	0.228273	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.	1.000000	WSC	1.000000	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	0.000000	HRM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.	
30										
31 C&WF CAT 4, WATS	0.000000	CT4	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.	
32										
33 Equal Access MOU	0.000000	EAM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.	
34										
35 Current Billings	1.000000	CB	0.715354	0.000845	0.275279	0.000000	0.008522	0.284646	O.K.	
36 EU Presubscription Factor	0.000000	EPRE	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.	
37 EU MTS & WATS Factor	1.000000	EMTS	0.715354	0.000845	0.275279	0.000000	0.008522	0.284646	O.K.	
38 EU Access, P/L and All Other Factor	1.000000	EPLO	0.715354	0.000845	0.275279	0.000000	0.008522	0.284646	O.K.	
39 IX Special Access Factor	0.000000	ISPA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.	
40 IX Switched Access Factor	0.000000	ISWA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.	
41 IX Billing & Collection Services Factor	0.000000	IBC	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.	
42 Coin Revenue Percent	0.000000	CR	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.	
43 Relative Toll/Local Msgs.	1.000000	TLM	0.166331	0.002552	0.831117	0.000000	0.000000	0.833669	O.K.	
44 Relative Users Percent	1.000000	RUP	0.666667	0.022850	0.310484	0.000000	0.000000	0.333333	O.K.	
45 CABS Percent	1.000000	CAB	0.500000	0.001530	0.498470	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.	

Bridgewater-Canistota Telephone Company

	(A) ***** FCC PART 36 ***** Internal Allocation Factors	(B) TOTAL COMPANY	(C) Source/ Allocator	Intrastate				(I) TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				(D) Interstate and Other	(E) InterLATA	(F) IntraLATA	(G) InterLATA		(H) IntraLATA	
13	Support Assets	1,000,000	D31	0.696168	0.020331	0.275399	0.000000	0.008102	0.303832	O.K.
14	Land and Support Assets	1,000,000	D33	0.696168	0.020331	0.275399	0.000000	0.008102	0.303832	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	1,000,000	D66	0.714764	0.019553	0.265683	0.000000	0.000000	0.285236	O.K.
19	COE Total Switching	1,000,000	D68	0.714764	0.019553	0.265683	0.000000	0.000000	0.285236	O.K.
20	COE Transmission	1,000,000	D85	0.634811	0.024080	0.327201	0.000000	0.013907	0.365189	O.K.
21	Total COE	1,000,000	C19	0.669633	0.022108	0.300408	0.000000	0.007850	0.330367	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	1,000,000	D118	0.747266	0.016847	0.228928	0.000000	0.006958	0.252734	O.K.
28	C&WF CAT 2	0.000000	D120	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29	C&WF CAT 3	1,000,000	D129	0.531865	0.031627	0.422129	0.000000	0.014379	0.468135	O.K.
30	C&WF CAT 4	0.000000	D135	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
31	Total C&WF	1,000,000	D137	0.710185	0.019392	0.262188	0.000000	0.008236	0.289815	O.K.
32										
33	Total Equipment	1,000,000	C23	0.696168	0.020331	0.275399	0.000000	0.008102	0.303832	O.K.
34										
35	TPIS	1,000,000	C32	0.696168	0.020331	0.275399	0.000000	0.008102	0.303832	O.K.
36	TPIS, excl. Acct. No. 2690	1,000,000	D189	0.696168	0.020331	0.275399	0.000000	0.008102	0.303832	O.K.
37										
38	Plt. Held, Fut. Use	0.000000	D215	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
39										
40	Total Tangible Assets	0.000000	C25	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
41	Total Intangible Assets	0.000000	C29	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
42										
43	Long-term PUC	0.000000	C36	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
44	Net Telephone Plant	1,000,000	C61	0.694302	0.020472	0.277431	0.000000	0.007795	0.305698	O.K.
45	Total Net Investment	1,000,000	C68	0.693668	0.020395	0.278149	0.000000	0.007788	0.306332	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.	1,000,000	I141	0.669003	0.002579	0.321749	0.000000	0.006670	0.330997	O.K.
49										
50	Total "BIG THREE" Expenses	1,000,000	I170	0.668549	0.014935	0.291463	0.000000	0.007654	0.314051	O.K.
51										
52	Corporate Operations Expense	1,000,000	I185	0.488701	0.010641	0.495206	0.000000	0.005453	0.511299	O.K.

Bridgewater-Canistota Telephone Company

Intrastate

Message Telephone Service

Private Line

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
	(A)	(B)	(C)	(D)	InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)	
13 PLANT SPEC. OPER. EXPENSE:									
14									
15 Network Support, Alloc.	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Network Support, Direct	0	V149	0	0	0	0	0	0	O.K.
17									
18 Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19									
20 General Support, Alloc.	\$13,362	H14	\$9,302	\$272	\$3,680	\$0	\$108	\$4,060	O.K.
21 General Support, Direct	0	V151	0	0	0	0	0	0	O.K.
22									
23 Total General Support Exp.	\$13,362		\$9,302	\$272	\$3,680	\$0	\$108	\$4,060	O.K.
24									
25 Central Office Eq., Alloc.	\$85,661	H21	\$57,361	\$1,894	\$25,733	\$0	\$672	\$28,300	O.K.
26 Central Office Eq., Direct	0	V153	0	0	0	0	0	0	O.K.
27									
28 Total COE Exp.	\$85,661		\$57,361	\$1,894	\$25,733	\$0	\$672	\$28,300	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.	\$79,791	H31	\$56,666	\$1,547	\$20,920	\$0	\$657	\$23,125	O.K.
38 Cable & Wire, Direct	0	V159	0	0	0	0	0	0	O.K.
39									
40 Total C&WF Exp.	\$79,791		\$56,666	\$1,547	\$20,920	\$0	\$657	\$23,125	O.K.
41									
42 TOTAL PLT. SPEC. OPER. EXP.	\$178,814		\$123,330	\$3,713	\$50,333	\$0	\$1,438	\$55,484	O.K.
43									
44 TOTAL PLT. SPEC., ex SUPPORT	\$165,452		\$114,028	\$3,441	\$46,653	\$0	\$1,330	\$51,424	O.K.

Bridgewater-Canistota Telephone Company

***** FCC PART 36 ***** Operating Expenses and Taxes	Intrastate								TOTAL INTRASTATE	
	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
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.	\$68,091	H33	\$47,403	\$1,384	\$18,752	\$0	\$552	\$20,688	\$20,688	O.K.
66 Network Operations, Direct	0	V179	0	0	0	0	0	0	0	O.K.
67										
68 Total Network Oper. Exp.	\$68,091		\$47,403	\$1,384	\$18,752	\$0	\$552	\$20,688	\$20,688	O.K.
69										
70 Total Access Expenses	\$0	V180	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
71										
72 Depr., Support Assets	\$16,600	H13	\$11,556	\$337	\$4,572	\$0	\$135	\$5,044	\$5,044	O.K.
73 Depr., COE Switching	21,008	H19	15,016	411	5,581	0	0	5,992	5,992	O.K.
74 Depr., COE Operator	0	H16	0	0	0	0	0	0	0	O.K.
75 Depr., COE Transmission	20,600	H20	13,077	496	6,740	0	286	7,523	7,523	O.K.
76 Depr., IOT Equipment	0	H25	0	0	0	0	0	0	0	O.K.
77 Depr., C&W Facilities	69,574	H31	49,410	1,349	18,241	0	573	20,164	20,164	O.K.
78 Depr., PHFU	0	H38	0	0	0	0	0	0	0	O.K.
79										
80 Total Depreciation Expense	\$127,782		\$89,060	\$2,593	\$35,135	\$0	\$994	\$38,722	\$38,722	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.	\$127,782		\$89,060	\$2,593	\$35,135	\$0	\$994	\$38,722	\$38,722	O.K.
90										
91 TOTAL NON-SPEC. OPER. EXP.	\$195,873		\$136,462	\$3,978	\$53,887	\$0	\$1,546	\$59,411	\$59,411	O.K.

Bridgewater-Canistota Telephone Company

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
105 CUSTOMER OPERATIONS EXPENSE:										
106										
107 Marketing, Allocable	\$8,416	G35	\$6,020	\$7	\$2,317	\$0	\$72	\$2,396	O.K.	
108 Marketing, Direct	0	V192	0	0	0	0	0	0	O.K.	
109										
110 Total Marketing Expense	\$8,416		\$6,020	\$7	\$2,317	\$0	\$72	\$2,396	O.K.	
111										
112 Operator Service, Alloc.	\$556	G24	\$556	\$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	\$556		\$556	\$0	\$0	\$0	\$0	\$0	O.K.	
116										
117 Classified Directory	\$0	V195	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
118 Alphabetical Directory	71	G19	55	1	15	0	0	16	O.K.	
119 Foreign Directory	0	G46	0	0	0	0	0	0	O.K.	
120										
121 Total Directory	\$71		\$55	\$1	\$15	\$0	\$0	\$16	O.K.	
122										
123 Bus. Ofc., EU Presubscription	\$0	G36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
124 Bus. Ofc., EU MTS & WATS	38,412	G37	27,478	32	10,574	0	327	10,934	O.K.	
125 Bus. Ofc., EU Access, P/L & all Other	38,268	G38	27,375	32	10,534	0	326	10,893	O.K.	
126 Bus. Ofc., IXC Special Access	0	G39	0	0	0	0	0	0	O.K.	
127 Bus. Ofc., IXC Switched Access	0	G40	0	0	0	0	0	0	O.K.	
128 Bus. Ofc., IXC B & C Services	0	G41	0	0	0	0	0	0	O.K.	
129 Coin Collect & Admin.	0	G42	0	0	0	0	0	0	O.K.	
130										
131 Total Business Office	\$76,680		\$54,853	\$65	\$21,108	\$0	\$653	\$21,827	O.K.	
132										
133 Cust. Svc., Direct	\$0	V205	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
134 Cust. Serv., Msg. Process	3,423	G43	569	9	2,845	0	0	2,854	O.K.	
135 Cust. Serv., Other B&C	7,121	G44	4,747	163	2,211	0	0	2,374	O.K.	
136 Cust. Serv., CABS	10,751	G45	5,376	16	5,359	0	0	5,376	O.K.	
137 Cust. Serv., EU Common Line	0	V209	0	0	0	0	0	0	O.K.	
138										
139 Total Customer Service	\$21,295		\$10,692	\$188	\$10,415	\$0	\$0	\$10,603	O.K.	
140										
141 Total Bus. Ofc., Cust. Serv.	\$97,975		\$65,546	\$253	\$31,523	\$0	\$653	\$32,429	O.K.	
142										

Bridgewater-Canistota Telephone Company

		Intrastate								
		Message Telephone Service				Private Line		TOTAL		
***** FCC PART 36 ***** Operating Expenses and Taxes		TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
156	Other Cust. Serv., Alloc.	\$0	H48	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
157	Other Cust. Serv., Direct	0	V211	0	0	0	0	0	0	O.K.
158										
159	Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
160										
161	TOTAL CUSTOMER OPER. EXP.	\$107,018		\$72,177	\$261	\$33,855	\$0	\$725	\$34,841	O.K.
162										
163										
164	"BIG-THREE" EXPENSES:									
165										
166	Total Plt. Spec., ex Support	\$165,452	44	\$114,028	\$3,441	\$46,653	\$0	\$1,330	\$51,424	O.K.
167	Total Network Oper. Exp.	68,091	68	47,403	1,384	18,752	0	552	20,688	O.K.
168	Total Customer Operations	107,018	161	72,177	261	33,855	0	725	34,841	O.K.
169										
170	TOTAL "BIG THREE" EXPENSES	\$340,561		\$233,607	\$5,086	\$99,261	\$0	\$2,606	\$106,954	O.K.
171										
172										
173	CORPORATE OPERATIONS EXPENSE:									
174										
175	Exec. and Planning, Alloc.	\$12,150	H50	\$8,334	\$181	\$3,541	\$0	\$93	\$3,816	O.K.
176	Exec. and Planning, Direct	0	V213	0	0	0	0	0	0	O.K.
177										
178	Total Exec. and Planning	\$12,150		\$8,334	\$181	\$3,541	\$0	\$93	\$3,816	O.K.
179										
180	Admin. & General, Allocable	\$66,551	H50	\$45,651	\$994	\$19,397	\$0	\$509	\$20,900	O.K.
181	Admin. & General, Direct	31,765	V231	0	0	31,765	0	0	31,765	O.K.
182										
183	Total Admin. and Gen.	\$98,316		\$45,651	\$994	\$51,162	\$0	\$509	\$52,665	O.K.
184										
185	TOTAL CORPORATE OPERATIONS	\$110,466		\$53,985	\$1,175	\$54,703	\$0	\$602	\$56,481	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	0	V233	0	0	0	0	0	0	O.K.
192										
193	Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
194										
195										
196	TOTAL OPER. EXP. AND TAXES	\$592,171		\$385,954	\$9,127	\$192,779	\$0	\$4,311	\$206,217	O.K.

Bridgewater-Canisota Telephone Company

***** FCC PART 69 *****		Part 36		Common Line		Local Switching		Information		Common Transport		Billing and Collection		Other	
IntraLATA Revenue Requirement Summary		IntraLATA Total		(D)		(E)		(F)		(G)		(H)		(I)	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
13	Net Investment		\$458,981		\$0		\$93,648		\$0		\$160,902		\$0		\$13,646
14	Rate of Return		10.00%		10.00%		10.00%		10.00%		10.00%		10.00%		10.00%
15	Return on Rate Base		\$45,898		\$19,079		\$9,365		\$0		\$16,090		\$0		\$1,365
17	AFUDC		0		0		0		0		0		0		0
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		\$45,898		\$19,079		\$9,365		\$0		\$16,090		\$0		\$1,365
22	Interest Expense		0		0		0		0		0		0		0
23	Capitalized Payroll Taxes		0		0		0		0		0		0		0
24	Depreciation Adjustment		0		0		0		0		0		0		0
25	Other Income Adjustments		0		0		0		0		0		0		0
26															
27	After Tax Income		\$45,898		\$19,079		\$9,365		\$0		\$16,090		\$0		\$1,365
28															
29	State Income Taxes		\$0		0		0		0		0		0		0
30	Federal Income Taxes		21,878		9,094		4,464		0		7,670		0		650
31	Operating Expenses and Taxes		197,090		63,434		30,341		23		57,594		24,310		21,387
32	Uncollectibles		0		0		0		0		0		0		0
33	Other Revenue Adjustments		0		0		0		0		0		0		0
34															
35	Basis for Gross Receipts Tax		264,866		16+31+32+33		44,170		23		81,353		24,310		23,402
36	Gross Receipts Tax		11,036		3,817		1,840		1		3,390		1,013		975
37															
38	TOTAL REVENUE REQUIREMENT		\$275,902		\$95,424		\$46,010		\$24		\$84,743		\$25,323		\$24,377
39															
40															
41															
42															
43															
44															

Bridgewater-Canistota Telephone Company

***** FCC PART 69 ***** IntraLATA Investment Summary		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Land and Support Assets	\$81,455	L25	\$9,895	\$20,427	\$0	\$46,995	\$0	\$4,138	O.K.
14										
15	Central Office Equipment	\$283,985	L70	\$51,639	\$106,602	\$0	\$118,512	\$0	\$7,232	O.K.
16	Info. Term./Orig. Equipment	0	L78	0	0	0	0	0	0	O.K.
17	Cable and Wire Facilities	471,622	L117	330,521	0	0	126,737	0	14,363	O.K.
18										
19	Total COE, IOT, C&WF	\$755,607		\$382,161	\$106,602	\$0	\$245,249	\$0	\$21,595	O.K.
20										
21	Total Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
22										
23	Total Tele. Plt. ex Intang.	\$837,062		\$392,056	\$127,030	\$0	\$292,243	\$0	\$25,733	O.K.
24	Total Intangible Assets	0	L144	0	0	0	0	0	0	O.K.
25										
26	Total Plant In Service	\$837,062		\$392,056	\$127,030	\$0	\$292,243	\$0	\$25,733	O.K.
27	Total Plt. Held Future Use	0	L147	0	0	0	0	0	0	O.K.
28	Total ST PUC	0	L163	0	0	0	0	0	0	O.K.
29	Total LT PUC	0	L164	0	0	0	0	0	0	O.K.
30	Total Tel. Plt. Adjust.	0	L169	0	0	0	0	0	0	O.K.
31										
32	TOTAL TELEPHONE PLANT	\$837,062		\$392,056	\$127,030	\$0	\$292,243	\$0	\$25,733	O.K.
33										
34	less:									
35	Accum. Depr., Plt. in Serv.	354,045	M23	190,012	29,734	0	122,950	0	11,349	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	31,204	M47	14,615	4,735	0	10,894	0	959	O.K.
41										
42	plus:									
43	Other Assets	0	Direct	0	0	0	0	0	0	O.K.
44										
45	NET TELEPHONE PLANT	\$451,813		\$187,428	\$92,560	\$0	\$158,399	\$0	\$13,425	O.K.
46	plus:									
47	Class B RTB Stock	0	L171	0	0	0	0	0	0	O.K.
48	Materials and Supplies	554	L173	259	84	0	193	0	17	O.K.
49	Cash Working Capital	6,615	L175	3,098	1,004	0	2,309	0	203	O.K.
50	Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.
51										
52	NET INVESTMENT	\$458,981		\$190,786	\$93,648	\$0	\$160,902	\$0	\$13,646	O.K.
53										

Bridgewater-Canistota Telephone Company

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
LAND AND SUPPORT ASSETS:									
13	Land Assets, Message	\$1,666	N28	202	418	0	961	0	85
14	Land Assets, Private Line	49	N28	6	12	0	28	0	2
15	Total Land Assets	\$1,715		\$208	\$430	\$0	\$990	\$0	\$87
16	Support Assets, Message	\$77,461	N28	\$9,410	\$19,426	\$0	\$44,690	\$0	\$3,935
17	Support Assets, Private Line	2,279	N28	277	572	0	1,315	0	116
18	Total Support Assets	\$79,740		\$9,687	\$19,997	\$0	\$46,005	\$0	\$4,051
19	Total Land and Supp. Assets	\$81,455		\$9,895	\$20,427	\$0	\$46,995	\$0	\$4,138
20	CENTRAL OFFICE EQUIPMENT:								
21	Operator Sys., DA	\$0	(F)	0	0	0	0	0	0
22	Operator Sys., Other	0	(I)	0	0	0	0	0	0
23	Total Operator Systems	\$0		\$0	\$0	\$0	\$0	\$0	\$0
24	Tandem Switching	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0
25	Tandem Assigned	0	Direct	0	0	0	0	0	0
26	Total Tandem Switching	\$0		\$0	\$0	\$0	\$0	\$0	\$0
27	Local Switching	\$106,602	(E)	\$0	\$106,602	\$0	\$0	\$0	\$0
28	Local Assigned	0	Direct	0	0	0	0	0	0
29	Total Local Switching	\$106,602		\$0	\$106,602	\$0	\$0	\$0	\$0
30	Total Switching	\$106,602		\$0	\$106,602	\$0	\$0	\$0	\$0

Bridgewater-Canistota Telephone Company

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58	COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59	COE Exch. Line - Message	51,639	(D)	51,639	0	0	0	0	0	O.K.
60	COE Exch. Line - PL etc.	1,570	(I)	0	0	0	0	0	1,570	O.K.
61	COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	O.K.
62	COE Interexchange, Message	118,512	(G)	0	0	0	118,512	0	0	O.K.
63	COE Interexchange, PL	5,662	(I)	0	0	0	0	0	5,662	O.K.
64	COE Interexchange, Assigned	0	(G)	0	0	0	0	0	0	O.K.
65	COE H/R Message	0	(G)	0	0	0	0	0	0	O.K.
66	COE H/R Assigned	0	Direct	0	0	0	0	0	0	O.K.
67										
68	Total COE Transmission	\$177,383		\$51,639	\$0	\$0	\$118,512	\$0	\$7,232	O.K.
69										
70	Total Central Office Equip.	\$283,985		\$51,639	\$106,602	\$0	\$118,512	\$0	\$7,232	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	\$10,046	(I)	\$0	\$0	\$0	\$0	\$0	\$10,046	O.K.
83	Exchange Message	330,521	(D)	330,521	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	\$340,568		\$330,521	\$0	\$0	\$0	\$0	\$10,046	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	\$126,737	(G)	\$0	\$0	\$0	\$126,737	\$0	\$0	O.K.
94	Interexchange PL, WATS	4,317	(I)	0	0	0	0	0	4,317	O.K.
95	Interexchange Assigned	0	(G)	0	0	0	0	0	0	O.K.
96										
97	Total Interexchange C&WF	\$131,054		\$0	\$0	\$0	\$126,737	\$0	\$4,317	O.K.

Bridgewater-Canistota Telephone Company

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
111	H/R C&WF, Message	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112	H/R C&WF, WATS	0	(I)	0	0	0	0	0	0	O.K.
113	H/R C&WF, Assigned	0	Direct	0	0	0	0	0	0	O.K.
114										
115	Total Host/Remote C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
116										
117	Total Cable and Wire Facil.	\$471,622		\$330,521	\$0	\$0	\$126,737	\$0	\$14,363	O.K.
118										
119	TANGIBLE ASSETS:									
120										
121	Land and Support Leases	\$0	N28	0	0	0	0	0	0	O.K.
122										
123	COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124	COE Tandem Switching Leases	0	34	0	0	0	0	0	0	O.K.
125	COE Local Switching Leases	0	39	0	0	0	0	0	0	O.K.
126	COE Transmission Leases	0	68	0	0	0	0	0	0	O.K.
127										
128	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
129										
130	IOT Equipment Leases	\$0	78	0	0	0	0	0	0	O.K.
131										
132	C&WF Leases	\$0	117	0	0	0	0	0	0	O.K.
133										
134	Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
135										
136	Leasehold Impr., Alloc.	\$0	N37	0	0	0	0	0	0	O.K.
137	Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	O.K.
138										
139	Total Leasehold Improvementsa	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
140										
141	Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
142										
143										
144	TOTAL INTANGIBLE ASSETS	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
145										
146										
147	PROPERTY HELD FOR FUTURE US	\$0	N46	0	0	0	0	0	0	O.K.

Bridgewater-Canistota Telephone Company

***** FCC PART 69 *****
IntraLATA Investment
Detail

Part 36
IntraLATA
Total

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
161 PLANT UNDER CONSTRUCTION:								
162 Short-term	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
163 Long-term	0	N46	0	0	0	0	0	0 O.K.
164 Total Pll. Under Const.	\$0		\$0	\$0	\$0	\$0	\$0	\$0 O.K.
165								
166								
167								
168 TELEPHONE PLANT ADJUSTMENT	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
169								
170								
171 CLASS B RTB STOCK	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
172								
173 MATERIALS AND SUPPLIES	\$554	N37	\$259	\$84	\$0	\$193	\$0	\$17 O.K.
174								
175 CASH WORKING CAPITAL	\$6,615	N37	\$3,098	\$1,004	\$0	\$2,309	\$0	\$203 O.K.
176								
177 EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0 O.K.

Bridgewater-Canisota Telephone Company

***** FCC PART 69 ***** IntraLATA Reserves and Deferrals		Part 36 IntraLATA Total						
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
13 ACCUM. DEPRECIATION, TPIS:								
14								
15 Support Assets	\$29,932	N28	\$3,636	\$7,506	\$0	\$17,269	\$0	\$1,521
16 COE Switching	22,228	L44	0	22,228	0	0	0	0
17 COE Operator	0	L32	0	0	0	0	0	0
18 COE Transmission	61,485	L68	17,900	0	41,079	0	0	2,507
19 IOT Equipment	0	L78	0	0	0	0	0	0
20 Cable and Wire Facilities	240,400	L117	168,477	0	64,602	0	0	7,321
21 Other Plant	0	N37	0	0	0	0	0	0
22								
23 Total Accum. Depr., TPIS	\$354,045		\$190,012	\$29,734	\$0	\$122,950	\$0	\$11,349
24								
25 ACCUM. AMORTIZATION:								
26								
27 Accum. Depreciation, PHFU	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0
28 Accum. Amort., Tangible Inv.	0	N37	0	0	0	0	0	0
29 Accum. Amort., Intang. Inv.	0	N37	0	0	0	0	0	0
30 Accum. Amort., Other	0	N37	0	0	0	0	0	0
31								
32 Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0
33								
34 Total Accum. Depr./Amort.	\$354,045		\$190,012	\$29,734	\$0	\$122,950	\$0	\$11,349
35								
36								
37 ACCUM. DEF. INC. TAXES, NET:								
38								
39 Support Assets	\$0	N28	\$0	\$0	\$0	\$0	\$0	\$0
40 COE Switching	0	L44	0	0	0	0	0	0
41 COE Operator	0	L32	0	0	0	0	0	0
42 COE Transmission	0	L68	0	0	0	0	0	0
43 IOT Equipment	0	L78	0	0	0	0	0	0
44 Cable and Wire Fac.	0	L117	0	0	0	0	0	0
45 Unclassified	31,204	N37	14,615	4,735	0	10,894	0	959
46								
47 Total Accum. Def. Inc. Taxes	\$31,204		\$14,615	\$4,735	\$0	\$10,894	\$0	\$959

Bridgewater-Canistota Telephone Company

***** FCC PART 69 ***** Apportionment Factors		Part 36 IntraLATA						
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
13	\$283,985	L70	\$51,639	\$106,602	\$0	\$118,512	\$0	\$7,232
14	0	L78	0	0	0	0	0	0
15	471,622	L117	330,521	0	0	126,737	0	14,363
16	\$755,607		\$382,161	\$106,602	\$0	\$245,249	\$0	\$21,595
17	1,000,000		0.505766	0.141082	0.000000	0.324572	0.000000	0.028580
19	\$373,446	17	\$0	\$106,602	\$0	\$245,249	\$0	\$21,595
20	1,000,000		0.000000	0.285456	0.000000	0.656717	0.000000	0.057827
22	\$283,985	L70	\$51,639	\$106,602	\$0	\$118,512	\$0	\$7,232
23	0	L78	0	0	0	0	0	0
24	141,100	L117-83	0	0	0	126,737	0	14,363
25	\$425,086		\$51,639	\$106,602	\$0	\$245,249	\$0	\$21,595
26	1,000,000		0.121480	0.250779	0.000000	0.576939	0.000000	0.050802
27	\$81,455	L25	\$9,895	\$20,427	\$0	\$46,995	\$0	\$4,138
28	283,985	13	51,639	106,602	0	118,512	0	7,232
29	0	14	0	0	0	0	0	0
30	471,622	15	330,521	0	0	126,737	0	14,363
31	0	L177	0	0	0	0	0	0
32	\$837,062		\$392,056	\$127,030	\$0	\$292,243	\$0	\$25,733
33	1,000,000		0.468371	0.151756	0.000000	0.349130	0.000000	0.030743
34	\$811,329	36	\$392,056	\$127,030	\$0	\$292,243	\$0	\$25,733
35	1,000,000		0.483227	0.156670	0.000000	0.360203	0.000000	0.000000
36	\$1,000,000	Direct	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000
37	1,000,000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
38	\$837,062	K26	\$392,056	\$127,030	\$0	\$292,243	\$0	\$25,733
39	1,000,000		0.468371	0.151756	0.000000	0.349130	0.000000	0.030743
40	\$837,062		\$392,056	\$127,030	\$0	\$292,243	\$0	\$25,733
41	1,000,000		0.468371	0.151756	0.000000	0.349130	0.000000	0.030743
42	\$837,062		\$392,056	\$127,030	\$0	\$292,243	\$0	\$25,733
43	1,000,000		0.468371	0.151756	0.000000	0.349130	0.000000	0.030743
44	\$837,062		\$392,056	\$127,030	\$0	\$292,243	\$0	\$25,733
45	1,000,000		0.468371	0.151756	0.000000	0.349130	0.000000	0.030743
46								

Bridgewater-Canistota Telephone Company

***** FCC PART 69 ***** Apportionment Factors		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
60 Interstate Equiv. Factor	0.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
61 Wtd. Std. Work Seconds	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
62										
63 "BIG THREE" Expenses	\$105,655	O171	\$31,265	\$15,477	\$15	\$29,622	\$15,957	\$13,318		O.K.
64 Factor	1.000000		0.295917	0.146489	0.000143	0.280362	0.151031	0.126050		0
65										
66 Net Investment	\$458,981	J13	\$190,786	\$93,648	\$0	\$160,902	\$0	\$13,646		O.K.
67 Factor	1.000000		0.415672	0.204035	0.000000	0.350563	0.000000	0.029730		O.K.

Bridgewater-Canisota Telephone Company

Part 36 IntralATA Total		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		Operating Expenses and Taxes	IntralATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
13	PLANT SPEC. OPER. EXPENSE:									
14	Network Support, Alloc.	\$0	\$0	N37 Direct	\$0	\$0	\$0	\$0	\$0	\$0
15	Network Support, Direct	0	0		0	0	0	0	0	0
16	Total Network Support Exp.	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
17	General Support, Alloc.	\$3,788	\$3,788	N30 Direct	\$460	\$950	\$0	\$2,186	\$0	\$192
18	General Support, Direct	0	0		0	0	0	0	0	0
19	Total General Support Exp.	\$3,788	\$3,788		\$460	\$950	\$0	\$2,186	\$0	\$192
20	Central Office Eq., Alloc.	\$26,406	\$26,406	N31 Direct	\$4,802	\$9,912	\$0	\$11,020	\$0	\$672
21	Central Office Eq., Direct	0	0		0	0	0	0	0	0
22	Total COE Exp.	\$26,406	\$26,406		\$4,802	\$9,912	\$0	\$11,020	\$0	\$672
23	Cust. Premises Equip.	\$0	\$0	L76	\$0	\$0	\$0	\$0	\$0	\$0
24	Other IOT	0	0	N43 Direct	0	0	0	0	0	0
25	IOT Direct	0	0		0	0	0	0	0	0
26	Total IOT Exp.	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
27	Cable & Wire, Alloc.	\$21,577	\$21,577	N33 Direct	\$15,122	\$0	\$0	\$5,798	\$0	\$657
28	Cable & Wire, Direct	0	0		0	0	0	0	0	0
29	Total C&WF Exp.	\$21,577	\$21,577		\$15,122	\$0	\$0	\$5,798	\$0	\$657
30	TOTAL PLT. SPEC. OPER. EXP.	\$51,771	\$51,771		\$20,384	\$10,862	\$0	\$19,003	\$0	\$1,522
31	TOTAL PLT. SPEC., ex SUPPORT	\$47,983	\$47,983		\$19,923	\$9,912	\$0	\$16,818	\$0	\$1,330

Bridgewater-Canistota Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
57	NON-SPECIFIC OPER. EXP.:									
58										
59	Oth. Plt. and Equip., Alloc.	\$0	N18	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
60	Oth. Plt. and Equip., Direct	0	Direct	0	0	0	0	0	0	O.K.
61										
62	Total Oth. Plt. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
63										
64	Network Operations, Alloc.	\$19,304	N18	\$9,763	\$2,723	\$0	\$6,265	\$0	\$552	O.K.
65	Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66										
67	Total Network Oper. Exp.	\$19,304		\$9,763	\$2,723	\$0	\$6,265	\$0	\$552	O.K.
68										
69	Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70										
71	Depr., Support Assets	\$4,706	L23	\$572	\$1,180	\$0	\$2,715	\$0	\$239	O.K.
72	Depr., COE Switching	5,581	L44	0	5,581	0	0	0	0	O.K.
73	Depr., COE Operator	0	L32	0	0	0	0	0	0	O.K.
74	Depr., COE Transmission	7,027	L68	2,046	0	0	4,695	0	286	O.K.
75	Depr., IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
76	Depr., C&W Facilities	18,814	L117	13,186	0	0	5,056	0	573	O.K.
77	Depr., PHFU	0	L147	0	0	0	0	0	0	O.K.
78										
79	Total Depreciation Expense	\$36,129		\$15,803	\$6,762	\$0	\$12,466	\$0	\$1,099	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.	\$36,129		\$15,803	\$6,762	\$0	\$12,466	\$0	\$1,099	O.K.
89										
90	TOTAL NON-SPEC. OPER. EXP.	\$55,433		\$25,566	\$9,485	\$0	\$18,731	\$0	\$1,650	O.K.

Bridgewater-Canistota Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
104	CUSTOMER OPERATIONS EXPENSE:									
105										
106	Marketing, Allocable	\$2,388	N37	\$1,119	\$362	\$0	\$834	\$0	\$73	O.K.
107	Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108										
109	Total Marketing Expense	\$2,388		\$1,119	\$362	\$0	\$834	\$0	\$73	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	15	(F)	0	0	15	0	0	0	O.K.
118	Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119										
120	Total Directory	\$15		\$0	\$0	\$15	\$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	10,860	(H)	0	0	0	0	0	10,860	O.K.
125	Bus. Ofc., EU Message	10,901	(H)	0	0	0	0	10,901	0	O.K.
126	Bus. Ofc., EU Reserved	0	(I)	0	0	0	0	0	0	O.K.
127	Bus. Ofc., IX Special Access	0	(I)	0	0	0	0	0	0	O.K.
128	Bus. Ofc., IX Switched Access	0	N40	0	0	0	0	0	0	O.K.
129	Bus. Ofc., IX Billing and Collection	0	(H)	0	0	0	0	0	0	O.K.
130	Bus. Ofc., Coin Collection & Administr	0	(D)	0	0	0	0	0	0	O.K.
131	Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
132										
133	Total Business Office	\$21,762		\$0	\$0	\$0	\$0	\$10,901	\$10,860	O.K.
134										
135	Cust. Serv., Msg. Process	\$2,845	(H)	0	0	0	0	2,845	0	O.K.
136	Cust. Serv., Other B&C	2,211	(H)	0	0	0	0	2,211	0	O.K.
137	Cust. Serv., CABS	5,359	N21	0	1,530	0	3,519	0	310	O.K.
138	Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139										
140	Total Customer Service	\$10,415		\$0	\$1,530	\$0	\$3,519	\$5,056	\$310	O.K.
141										
142	Total BO, CS, OS, Dir.	\$32,192		\$0	\$1,530	\$15	\$3,519	\$15,957	\$11,170	O.K.

Bridgewater-Canistota Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
158 Other Cust. Serv., Alloc.	\$0	142	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
159 Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	0	O.K.
160										
161 Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162										
163 TOTAL CUSTOMER OPER. EXP.	\$34,580		\$1,119	\$1,892	\$15	\$4,353	\$15,957	\$11,244		O.K.
164										
165 "BIG-THREE" EXPENSES:										
166										
167 Total Plt. Specific Exp.	\$51,771	41	\$20,384	\$10,862	\$0	\$19,003	\$0	\$1,522		O.K.
168 Total Plt Non-specific Exp.	19,304	62 + 67 + 69	9,763	2,723	0	6,265	0	552		O.K.
169 Total Customer Operations	34,580	163	1,119	1,892	15	4,353	15,957	11,244		O.K.
170										
171 TOTAL "BIG THREE" EXPENSES	\$105,655		\$31,265	\$15,477	\$15	\$29,622	\$15,957	\$13,318		O.K.
172										
173 CORPORATE OPERATIONS EXPENSE:										
174										
175 Exec. and Planning, Alloc.	\$3,634	N64	\$1,075	\$532	\$1	\$1,019	\$549	\$458		O.K.
176 Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0		O.K.
177										
178 Total Exec. and Planning	\$3,634		\$1,075	\$532	\$1	\$1,019	\$549	\$458		O.K.
179										
180 Admin. & General, Allocable	\$19,906	N64	\$5,891	\$2,916	\$3	\$5,581	\$3,006	\$2,509		O.K.
181 Admin. & General, Direct	31,765	Direct	9,400	4,653	5	8,906	4,797	4,004		O.K.
182										
183 Total Admin. and Gen.	\$51,671		\$15,290	\$7,569	\$7	\$14,487	\$7,804	\$6,513		O.K.
184										
185 TOTAL CORPORATE OPERATIONS	\$55,306		\$16,366	\$8,102	\$8	\$15,506	\$8,353	\$6,971		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	0	Direct	0	0	0	0	0	0		O.K.
191										O.K.
192										
193 Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0		O.K.
194										
195 TOTAL OPER. EXP. AND TAXES	\$197,090		\$63,434	\$30,341	\$23	\$57,594	\$24,310	\$21,387		O.K.

Bridgewater-Canistota Telephone Company

***** FCC PART 69 ***** InterLATA Revenue Requirement Summary		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Net Investment	\$32,737	Q52	\$13,951	\$6,879	\$0	\$11,908	\$0	\$0	O.K.
14	Rate of Return	10.00%	B19	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	O.K.
15										
16	Return on Rate Base	\$3,274		\$1,395	\$688	\$0	\$1,191	\$0	\$0	O.K.
17										
18	AFUDC	\$0	T37	0	0	0	0	0	0	O.K.
19	ITC Amortization	0	T37	0	0	0	0	0	0	O.K.
20	Other Return Adjustments	0	Direct	0	0	0	0	0	0	O.K.
21										
22	Net Return	\$3,274		\$1,395	\$688	\$0	\$1,191	\$0	\$0	O.K.
23										
24	Interest Expense	\$0	T67	0	0	0	0	0	0	O.K.
25	Capitalized Payroll Taxes	0	T37	0	0	0	0	0	0	O.K.
26	Depreciation Adjustment	0	T37	0	0	0	0	0	0	O.K.
27	Other Income Adjustments	0	Direct	0	0	0	0	0	0	O.K.
28										
29	After Tax Income	\$3,274		\$1,395	\$688	\$0	\$1,191	\$0	\$0	O.K.
30										
31	State Income Taxes	\$0	29	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
32	Federal Income Taxes	1,560	29	665	328	0	568	0	0	O.K.
33	Operating Expenses and Taxes	9,127	U195	3,874	1,728	1	3,235	249	39	O.K.
34	Uncollectibles	0	Direct	0	0	0	0	0	0	O.K.
35	Other Revenue Adjustments	0	Direct	0	0	0	0	0	0	O.K.
36										
37	Basis for Gross Receipts Tax	13,961	16+31+32+33	5,934	2,743	1	4,994	249	39	O.K.
38										
39										
40	Gross Receipts Tax	581	37	247	114	0	208	10	2	O.K.
41										
42										
43	TOTAL REVENUE REQUIREMENT	\$14,542		\$6,181	\$2,857	\$1	\$5,202	\$259	\$41	O.K.
44										

Bridgewater-Canistota Telephone Company

***** FCC PART 69 ***** InterLATA Investment Summary		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 Land and Support Assets	\$5,841	R25	\$743	\$1,535	\$0	\$3,563	\$0	\$0	\$0	O.K.
14										
15 Central Office Equipment	\$20,368	R70	\$3,800	\$7,845	\$0	\$8,722	\$0	\$0	\$0	O.K.
16 Info. Term./Orig. Equipment	0	R78	0	0	0	0	0	0	0	O.K.
17 Cable and Wire Facilities	33,819	R117	24,324	0	0	9,495	0	0	0	O.K.
18										
19 Total COE, IOT, C&WF	\$54,187		\$28,124	\$7,845	\$0	\$18,217	\$0	\$0	\$0	O.K.
20										
21 Total Tangible Assets	\$0	R141	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
22										
23 Total Tele. Plt. ex Intang.	\$60,028		\$28,868	\$9,380	\$0	\$21,781	\$0	\$0	\$0	O.K.
24 Total Intangible Assets	0	R144	0	0	0	0	0	0	0	O.K.
25										
26 Total Plant In Service	\$60,028		\$28,868	\$9,380	\$0	\$21,781	\$0	\$0	\$0	O.K.
27 Total Plt. Held Future Use	0	R147	0	0	0	0	0	0	0	O.K.
28 Total ST PUC	0	R163	0	0	0	0	0	0	0	O.K.
29 Total LT PUC	0	R164	0	0	0	0	0	0	0	O.K.
30 Total Tel. Plt. Adjust.	0	R169	0	0	0	0	0	0	0	O.K.
31										
32 TOTAL TELEPHONE PLANT	\$60,028		\$28,868	\$9,380	\$0	\$21,781	\$0	\$0	\$0	O.K.
33										
34 less:										
35 Accum. Depr., Plt. in Serv.	25,362	S23	13,989	2,200	0	9,173	0	0	0	O.K.
36 Accum. Depr. PHFU	0	S27	0	0	0	0	0	0	0	O.K.
37 Accum. Amort. Tangible Plt.	0	S28	0	0	0	0	0	0	0	O.K.
38 Accum. Amort. Intangibles	0	S29	0	0	0	0	0	0	0	O.K.
39 Accum. Amort. Other	0	S30	0	0	0	0	0	0	0	O.K.
40 Accum. Def. Inc. Taxes, Net	2,238	S47	1,076	350	0	812	0	0	0	O.K.
41										
42 plus:										
43 Other Assets	0	Direct	0	0	0	0	0	0	0	O.K.
44										
45 NET TELEPHONE PLANT	\$32,429		\$13,802	\$6,831	\$0	\$11,796	\$0	\$0	\$0	O.K.
46 plus:										
47 Class B RTB Stock	0	R171	0	0	0	0	0	0	0	O.K.
48 Materials and Supplies	40	R173	19	6	0	14	0	0	0	O.K.
49 Cash Working Capital	268	R175	129	42	0	97	0	0	0	O.K.
50 Equal Access Investment	0	R177	0	0	0	0	0	0	0	O.K.
51										
52 NET INVESTMENT	\$32,737		\$13,951	\$6,879	\$0	\$11,908	\$0	\$0	\$0	O.K.
53										

elephone Company

***** FCC PART 69 *****									
InterLATA Investment Detail									
	Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	LAND AND SUPPORT ASSETS:								
14									
15	\$123	T28	\$16	\$32	\$0	\$75	\$0	\$0	O.K.
16	0	T28	0	0	0	0	0	0	O.K.
17									
18	\$123		\$16	\$32	\$0	\$75	\$0	\$0	O.K.
19									
20	5,718	T28	\$728	\$1,502	\$0	\$3,488	\$0	\$0	O.K.
21	0	T28	0	0	0	0	0	0	O.K.
22									
23	\$5,718		\$728	\$1,502	\$0	\$3,488	\$0	\$0	O.K.
24									
25	\$5,841		\$743	\$1,535	\$0	\$3,563	\$0	\$0	O.K.
26									
27	CENTRAL OFFICE EQUIPMENT:								
28									
29	\$0	(F)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30	0	(I)	0	0	0	0	0	0	O.K.
31									
32	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33									
34	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35	0	Direct	0	0	0	0	0	0	O.K.
36									
37	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
38									
39	\$7,845	(E)	\$0	\$7,845	\$0	\$0	\$0	\$0	O.K.
40	0	Direct	0	0	0	0	0	0	O.K.
41									
42	\$7,845		\$0	\$7,845	\$0	\$0	\$0	\$0	O.K.
43									
44	\$7,845		\$0	\$7,845	\$0	\$0	\$0	\$0	O.K.

Telephone Company

***** FCC PART 69 ***** InterLATA Investment Detail		Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58	COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59	COE Exch. Line - Message	3,800	(D)	3,800	0	0	0	0	0	O.K.
60	COE Exch. Line - PL etc.	0	(I)	0	0	0	0	0	0	O.K.
61	COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	O.K.
62	COE Interexchange, Message	8,722	(G)	0	0	0	8,722	0	0	O.K.
63	COE Interexchange, PL	0	(I)	0	0	0	0	0	0	O.K.
64	COE Interexchange, Assigned	0	(G)	0	0	0	0	0	0	O.K.
65	COE H/R Message	0	(G)	0	0	0	0	0	0	O.K.
66	COE H/R Assigned	0	Direct	0	0	0	0	0	0	O.K.
67										
68	Total COE Transmission	\$12,522		\$3,800	\$0	\$0	\$8,722	\$0	\$0	O.K.
69										
70	Total Central Office Equip.	\$20,368		\$3,800	\$7,845	\$0	\$8,722	\$0	\$0	O.K.
71										
72	IOT EQUIPMENT:									
73										
74	Public Telephone	\$0	T43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
75	Coinless Pay Phone	0	(D)	0	0	0	0	0	0	O.K.
76	Customer Premises Equipment	0	T60	0	0	0	0	0	0	O.K.
77										
78	Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
79										
80	CABLE AND WIRE FACILITIES:									
81										
82	Exchange PL and WATS	\$0	(I)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83	Exchange Message	24,324	(D)	24,324	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	\$24,324		\$24,324	\$0	\$0	\$0	\$0	\$0	O.K.
87										
88	Exchange Trunk, Message	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
89	Exchange Trunk, PL	0	Direct	0	0	0	0	0	0	O.K.
90										
91	Total Exchange Trunk C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
92										
93	Interexchange Message	\$9,495	(G)	\$0	\$0	\$0	\$9,495	\$0	\$0	O.K.
94	Interexchange PL, WATS	0	(I)	0	0	0	0	0	0	O.K.
95	Interexchange Assigned	0	(G)	0	0	0	0	0	0	O.K.
96										
97	Total Interexchange C&WF	\$9,495		\$0	\$0	\$0	\$9,495	\$0	\$0	O.K.

Telephone Company

***** FCC PART 69 ***** InterLATA Investment Detail		Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
111	H/R C&WF, Message	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112	H/R C&WF, WATS	0	(I)	0	0	0	0	0	0	O.K.
113	H/R C&WF, Assigned	0	Direct	0	0	0	0	0	0	O.K.
114										
115	Total Host/Remote C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
116										
117	Total Cable and Wire Facil.	\$33,819		\$24,324	\$0	\$0	\$9,495	\$0	\$0	O.K.
118										
119	TANGIBLE ASSETS:									
120										
121	Land and Support Leases	\$0	T28	\$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	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
137	Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	O.K.
138										
139	Total Leasehold Improvementsa	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
140										
141	Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
142										
143										
144	TOTAL INTANGIBLE ASSETS	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
145										
146										
147	PROPERTY HELD FOR FUTURE US	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

Telephone Company

***** FCC PART 69 ***** InterLATA Investment Detail		Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
161	PLANT UNDER CONSTRUCTION:									
162										
163	Short-term	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
164	Long-term	0	T46	0	0	0	0	0	0	O.K.
165										
166	Total Plt. Under Const.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
167										
168										
169	TELEPHONE PLANT ADJUSTMENT	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170										
171	CLASS B RTB STOCK	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172										
173	MATERIALS AND SUPPLIES	\$40	T37	\$19	\$6	\$0	\$14	\$0	\$0	O.K.
174										
175	CASH WORKING CAPITAL	\$268	T37	\$129	\$42	\$0	\$97	\$0	\$0	O.K.
176										
177	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

Bridgewater-Canistota Telephone Company

***** FCC PART 69 ***** InterLATA Reserves and Deferrals	Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 ACCUM. DEPRECIATION, TPIS:									
14									
15 Support Assets	\$2,147	T28	\$273	\$564	\$0	\$1,309	\$0	\$0	O.K.
16 COE Switching	1,636	R44	0	1,636	0	0	0	0	O.K.
17 COE Operator	0	R32	0	0	0	0	0	0	O.K.
18 COE Transmission	4,340	R68	1,317	0	0	3,023	0	0	O.K.
19 IOT Equipment	0	R78	0	0	0	0	0	0	O.K.
20 Cable and Wire Facilities	17,239	R117	12,399	0	0	4,840	0	0	O.K.
21 Other Plant	0	T37	0	0	0	0	0	0	O.K.
22									
23 Total Accum. Depr., TPIS	\$25,362		\$13,989	\$2,200	\$0	\$9,173	\$0	\$0	O.K.
24									
25 ACCUM. AMORTIZATION:									
26									
27 Accum. Depreciation, PHFU	0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28 Accum. Amort., Tangible Inv.	0	T37	0	0	0	0	0	0	O.K.
29 Accum. Amort., Intang. Inv.	0	T37	0	0	0	0	0	0	O.K.
30 Accum. Amort., Other	0	T37	0	0	0	0	0	0	O.K.
31									
32 Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33									
34 Total Accum. Depr./Amort.	\$25,362		\$13,989	\$2,200	\$0	\$9,173	\$0	\$0	O.K.
35									
36									
37 ACCUM. DEF. INC. TAXES, NET:									
38									
39 Support Assets	\$0	T28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40 COE Switching	0	R44	0	0	0	0	0	0	O.K.
41 COE Operator	0	R32	0	0	0	0	0	0	O.K.
42 COE Transmission	0	R68	0	0	0	0	0	0	O.K.
43 IOT Equipment	0	R78	0	0	0	0	0	0	O.K.
44 Cable and Wire Fac.	0	R117	0	0	0	0	0	0	O.K.
45 Unclassified	2,238	T37	1,076	350	0	812	0	0	O.K.
46									
47 Total Accum. Def. Inc. Taxes	\$2,238		\$1,076	\$350	\$0	\$812	\$0	\$0	O.K.

Bridgewater-Canistota Telephone Company

***** FCC PART 69 ***** Apportionment Factors		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Central Office Equipment	\$20,368	R70	\$3,800	\$7,845	\$0	\$8,722	\$0	\$0	O.K.
14	Info. Orig./Term. Eqpt.	0	R78	0	0	0	0	0	0	O.K.
15	C&W Facilities	33,819	R117	24,324	0	0	9,495	0	0	O.K.
16										
17	Total	\$54,187		\$28,124	\$7,845	\$0	\$18,217	\$0	\$0	O.K.
18	Factor	1.000000		0.519023	0.144785	0.000000	0.336192	0.000000	0.000000	O.K.
19										
20	Sum: Sw., Trans., Other	\$26,063	17	\$0	\$7,845	\$0	\$18,217	\$0	\$0	O.K.
21	Factor	1.000000		0.000000	0.301022	0.000000	0.698978	0.000000	0.000000	O.K.
22										
23	Central Office Equipment	\$20,368	R70	\$3,800	\$7,845	\$0	\$8,722	\$0	\$0	O.K.
24	Info. Orig./Term. Eqpt.	0	R78	0	0	0	0	0	0	O.K.
25	C&WF, Excl. Exch. Message	9,495	R117-83	0	0	0	9,495	0	0	O.K.
26										
27	Total	\$29,863		\$3,800	\$7,845	\$0	\$18,217	\$0	\$0	O.K.
28	Factor	1.000000		0.127257	0.262715	0.000000	0.610028	0.000000	0.000000	O.K.
29										
30	General Support Facilities	\$5,841	R25	\$743	\$1,535	\$0	\$3,563	\$0	\$0	O.K.
31	Central Office Equipment	20,368	13	3,800	7,845	0	8,722	0	0	O.K.
32	Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.
33	C&W Facilities	33,819	15	24,324	0	0	9,495	0	0	O.K.
34	Equal Access Investment	0	R177	0	0	0	0	0	0	O.K.
35										
36	Total	\$60,028		\$28,868	\$9,380	\$0	\$21,781	\$0	\$0	O.K.
37	Factor	1.000000		0.480900	0.156261	0.000000	0.362839	0.000000	0.000000	O.K.
38										
39	Sum: Com. Ln., Sw., Trans.	\$60,028	36	\$28,868	\$9,380	\$0	\$21,781	\$0	\$0	O.K.
40	Factor	1.000000		0.480900	0.156261	0.000000	0.362839	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	\$60,028	Q26	\$28,868	\$9,380	\$0	\$21,781	\$0	\$0	O.K.
46	Factor	1.000000		0.480900	0.156261	0.000000	0.362839	0.000000	0.000000	O.K.

Bridgewater-Canistota Telephone Company

***** FCC PART 69 ***** Apportionment Factors		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
60	Interstate Equiv. Factor	0.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
61	Wtd. Std. Work Seconds	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
62										
63	"BIG THREE" Expenses	\$5,358	U171	\$2,223	\$1,007	\$1	\$1,890	\$204	\$32	O.K.
64	Factor	1.000000		0.414930	0.187928	0.000207	0.352780	0.038056	0.006035	0
65										
66	Net Investment	32,737	P13	13,951	6,879	0	11,908	0	0	O.K.
67	Factor	1.000000		0.426139	0.210121	0.000000	0.363739	0.000000	0.000000	O.K.

Bridgewater-Canistota Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 PLANT SPEC. OPER. EXPENSE:									
14 Network Support, Alloc.	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
15 Network Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
16 Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19 General Support, Alloc.	\$272	T30	\$35	\$71	\$0	\$166	\$0	\$0	O.K.
20 General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
21 Total General Support Exp.	\$272		\$35	\$71	\$0	\$166	\$0	\$0	O.K.
24 Central Office Eq., Alloc.	\$1,894	T31	\$353	\$729	\$0	\$811	\$0	\$0	O.K.
25 Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O.K.
26 Total COE Exp.	\$1,894		\$353	\$729	\$0	\$811	\$0	\$0	O.K.
29 Cust. Premises Equip.	\$0	R76	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30 Other IOT	0	T43	0	0	0	0	0	0	O.K.
31 IOT Direct	0	Direct	0	0	0	0	0	0	O.K.
32 Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35 Cable & Wire, Alloc.	\$1,547	T33	\$1,113	\$0	\$0	\$434	\$0	\$0	O.K.
36 Cable & Wire, Direct	0	Direct	0	0	0	0	0	0	O.K.
37 Total C&WF Exp.	\$1,547		\$1,113	\$0	\$0	\$434	\$0	\$0	O.K.
40 TOTAL PLT. SPEC. OPER. EXP.	\$3,713		\$1,501	\$801	\$0	\$1,411	\$0	\$0	O.K.
41 TOTAL PLT. SPEC., ex SUPPORT	\$3,441		\$1,466	\$729	\$0	\$1,245	\$0	\$0	O.K.

Bridgewater-Canistota Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
57 NON-SPECIFIC OPER. EXP.:									
58									
59 Oth. Plt. and Equip., Alloc.	\$0	T18	\$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.	\$1,384	T18	\$719	\$200	\$0	\$465	\$0	\$0	O.K.
65 Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66									
67 Total Network Oper. Exp.	\$1,384		\$719	\$200	\$0	\$465	\$0	\$0	O.K.
68									
69 Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70									
71 Depr., Support Assets	\$337	R23	\$43	\$89	\$0	\$206	\$0	\$0	O.K.
72 Depr., COE Switching	411	R44	0	411	0	0	0	0	O.K.
73 Depr., COE Operator	0	R32	0	0	0	0	0	0	O.K.
74 Depr., COE Transmission	496	R68	151	0	0	346	0	0	O.K.
75 Depr., IOT Equipment	0	R78	0	0	0	0	0	0	O.K.
76 Depr., C&W Facilities	1,349	R117	970	0	0	379	0	0	O.K.
77 Depr., PHFU	0	R147	0	0	0	0	0	0	O.K.
78									
79 Total Depreciation Expense	\$2,593		\$1,164	\$499	\$0	\$930	\$0	\$0	O.K.
80									
81 Amort., Tangible Assets	\$0	R141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
82 Amort., Intangible Assets	0	R144	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.	\$2,593		\$1,164	\$499	\$0	\$930	\$0	\$0	O.K.
89									
90 TOTAL NON-SPEC. OPER. EXP.	\$3,978		\$1,882	\$700	\$0	\$1,396	\$0	\$0	O.K.

Bridgewater-Canistota Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	InterLATA Total								
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
104 CUSTOMER OPERATIONS EXPENSE:									
105									
106 Marketing, Allocable	\$7	T37	\$3	\$1	\$0	\$3	\$0	\$0	O.K.
107 Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108									
109 Total Marketing Expense	\$7		\$3	\$1	\$0	\$3	\$0	\$0	O.K.
110									
111 Operator Service, Alloc.	\$0	T61	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112 Operator Service, Direct	0	Direct	0	0	0	0	0	0	O.K.
113									
114 Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
115									
116 Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
117 Alphabetical Directory	1	(F)	0	0	1	0	0	0	O.K.
118 Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119									
120 Total Directory	\$1		\$0	\$0	\$1	\$0	\$0	\$0	O.K.
121									
122 Bus. Ofc., EU Presubscription	0	T40	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
123 Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
124 Bus. Ofc., EU Access PL & All Other	32	(H)	0	0	0	0	0	32	O.K.
125 Bus. Ofc., EU Message	32	(H)	0	0	0	0	32	0	O.K.
126 Bus. Ofc., EU Reserved	0	(I)	0	0	0	0	0	0	O.K.
127 Bus. Ofc., IX Special Access	0	(I)	0	0	0	0	0	0	O.K.
128 Bus. Ofc., IX Switched Access	0	T40	0	0	0	0	0	0	O.K.
129 Bus. Ofc., IX Billing and Collection	0	(H)	0	0	0	0	0	0	O.K.
130 Bus. Ofc., Coin Collection & Administr	0	(D)	0	0	0	0	0	0	O.K.
131 Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
132									
133 Total Business Office	\$65		\$0	\$0	\$0	\$0	\$32	\$32	O.K.
134									
135 Cust. Serv., Msg. Process	\$9	(H)	0	0	0	0	9	0	O.K.
136 Cust. Serv., Other B&C	163	(H)	0	0	0	0	163	0	O.K.
137 Cust. Serv., CABS	16	T21	0	5	0	11	0	0	O.K.
138 Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139									
140 Total Customer Service	\$188		\$0	\$5	\$0	\$11	\$171	\$0	O.K.
141									
142 Total BO, CS, OS, Dir.	\$254		\$0	\$5	\$1	\$11	\$204	\$32	O.K.

Bridgewater-Canistota Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
158 Other Cust. Serv., Alloc.	\$0	142	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
159 Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	0	O.K.
160										
161 Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162										
163 TOTAL CUSTOMER OPER. EXP.	\$261		\$3	\$6	\$1	\$14	\$204	\$32		O.K.
164										
165 "BIG-THREE" EXPENSES:										
166										
167 Total Plt. Specific Exp.	\$3,713	41	\$1,501	\$801	\$0	\$1,411	\$0	\$0	\$0	O.K.
168 Total Plt Non-specific Exp.	1,384	62 + 67 +69	719	200	0	465	0	0	0	O.K.
169 Total Customer Operations	261	163	3	6	1	14	204	32		O.K.
170										
171 TOTAL "BIG THREE" EXPENSES	\$5,358		\$2,223	\$1,007	\$1	\$1,890	\$204	\$32		O.K.
172										
173 CORPORATE OPERATIONS EXPENSE:										
174										
175 Exec. and Planning, Alloc.	\$181	T64	\$75	\$34	\$0	\$64	\$7	\$1		O.K.
176 Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0		O.K.
177										
178 Total Exec. and Planning	\$181		\$75	\$34	\$0	\$64	\$7	\$1		O.K.
179										
180 Admin. & General, Allocable	\$994	T64	\$412	\$187	\$0	\$351	\$38	\$6		O.K.
181 Admin. & General, Direct	0	Direct	0	0	0	0	0	0		O.K.
182										
183 Total Admin. and Gen.	\$994		\$412	\$187	\$0	\$351	\$38	\$6		O.K.
184										
185 TOTAL CORPORATE OPERATIONS	\$1,175		\$488	\$221	\$0	\$415	\$45	\$7		O.K.
186										
187 NON-INCOME TAXES:										
188										
189 Non-income Taxes, Allocable	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
190 Non-income Taxes, Direct	0	Direct	0	0	0	0	0	0		O.K.
191										O.K.
192										
193 Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0		O.K.
194										
195 TOTAL OPER. EXP. AND TAXES	\$9,127		\$3,874	\$1,728	\$1	\$3,235	\$249	\$39		O.K.

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME Bridgewater-Canistota Telephone Company
 PERIOD ADDRESSED ENDING DECEMBER 31, 2001
 RUN DATE AND TIME 18-Oct-02 08:09:01 AM

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

		Intrastate									
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE		
***** FCC PART 36 *****					InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)			
PLANT INVESTMENT DETAIL:											
21	Land, Allocable	6,050	---	---	---	---	---	---	---		
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	0	---	---	---	---	---	---	---		
28	Buildings, Allocable	281,268	---	---	---	---	---	---	---		
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	401,239	---	---	---	---	---	---	---		
40	CAT 3 Local Sw. Direct	0	---	0	0	0	0	0	0		
41	CAT 4.12 Exchange Trunk	0	---	---	---	---	---	---	---		
42	CAT 4.12 Exch. Tr. Direct	0	---	0	0	0	0	0	0		
43	CAT 4.13 Exch. Ln. Msg., PL & WATS	225,570	---	---	---	---	---	---	---		
44	Reserved	0	---	---	---	---	---	---	---		
45	CAT 4.13 Direct	0	---	0	0	0	0	0	0		
46	CAT 4.23 Message, PL & WATS	294,449	---	---	---	---	---	---	---		
47	Reserved	0	---	---	---	---	---	---	---		
48	CAT 4.23 Direct	0	---	0	0	0	0	0	0		
49	CAT 4.3 H/R Message	0	---	---	---	---	---	---	---		
50	CAT 4.3 WATS	0	---	0	0	0	0	0	0		
51	CAT 4.3 Direct	0	---	0	0	0	0	0	0		
52	CAT 1 Other IOT Equipment	0	---	---	---	---	---	---	---		
53	CAT 1 Coinless Pay Phones	0	---	0	0	0	0	0	0		

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL
 Bridgewater-Canisota Telephone Company
 ENDING DECEMBER 31, 2001

	TOTAL COMPANY	Intrastate				Private Line				TOTAL INTRASTATE		
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)		(I)	
				Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	
70					0	0	0	0	0	0	0	0
71					0	0	0	0	0	0	0	0
72					0	0	0	0	0	0	0	0
73					1,443,779	0	0	0	0	0	0	0
74					0	0	0	0	0	0	0	0
75					0	0	0	0	0	0	0	0
76					0	0	0	0	0	0	0	0
77					300,233	0	0	0	0	0	0	0
78					0	0	0	0	0	0	0	0
79					0	0	0	0	0	0	0	0
80					0	0	0	0	0	0	0	0
81					0	0	0	0	0	0	0	0
82					0	0	0	0	0	0	0	0
83					0	0	0	0	0	0	0	0
84					0	0	0	0	0	0	0	0
85					0	0	0	0	0	0	0	0
86					0	0	0	0	0	0	0	0
87					0	0	0	0	0	0	0	0
88					0	0	0	0	0	0	0	0
89					0	0	0	0	0	0	0	0
90					0	0	0	0	0	0	0	0
91					0	0	0	0	0	0	0	0
92					0	0	0	0	0	0	0	0
93					0	0	0	0	0	0	0	0
94					0	0	0	0	0	0	0	0
95					0	0	0	0	0	0	0	0
96					0	0	0	0	0	0	0	0
97					0	0	0	0	0	0	0	0
98					0	0	0	0	0	0	0	0
99					0	0	0	0	0	0	0	0
100					0	0	0	0	0	0	0	0
101					2,047	0	0	0	0	0	0	0
102					0	0	0	0	0	0	0	0
103					0	0	0	0	0	0	0	0
104					0	0	0	0	0	0	0	0
105					0	0	0	0	0	0	0	0
106					0	0	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Bridgewater-Canistota Telephone Company
 ENDING DECEMBER 31, 2001

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
				Message Telephone Service		Private Line			
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
123 TPUC -- Short Term, Alloc.	0	--	--	--	--	--	--	--	--
124 TPUC -- Short Term, Direct	0	--	0	0	0	0	0	0	0
125 TPUC -- Long Term, Alloc.	0	--	--	--	--	--	--	--	--
126 TPUC -- Long Term, Direct	0	--	0	0	0	0	0	0	0
127									
128 RESERVES AND DEFERRALS:									
129 Acc. Depr. Support Assets	105,580	--	--	--	--	--	--	--	--
130 Acc. Depr. COE Switching	83,662	--	--	--	--	--	--	--	--
131 Acc. Depr. COE Operator	0	--	--	--	--	--	--	--	--
132 Acc. Depr. COE Transmission	180,252	--	--	--	--	--	--	--	--
133 Acc. Depr. IOT Equipment	0	--	--	--	--	--	--	--	--
134 Acc. Depr. Cable and Wire Facilities	888,976	--	--	--	--	--	--	--	--
135 Acc. Depr. Other Plant	0	--	0	0	0	0	0	0	0
136 Accum. Amort., Tangible Inv.	0	--	--	--	--	--	--	--	--
137 Accum. Amort., Intang. Inv.	0	--	--	--	--	--	--	--	--
138 Accum. Amort., Other	0	--	0	0	0	0	0	0	0
139 Acc. Def. IT Support Assets	0	--	--	--	--	--	--	--	--
140 Acc. Def. IT COE Switching	0	--	--	--	--	--	--	--	--
141 Acc. Def. IT COE Operator	0	--	--	--	--	--	--	--	--
142 Acc. Def. IT COE Trans.	0	--	--	--	--	--	--	--	--
143 Acc. Def. IT IOT Equipment	0	--	--	--	--	--	--	--	--
144 Acc. Def. IT C&WF	0	--	--	--	--	--	--	--	--
145 Acc. Def. IT Unclassified	110,067	--	76,625	2,238	30,312	0	892	33,442	
146									
147 OPERATING EXPENSES AND TAXES:									
148 Network Support, Alloc.	0	--	--	--	--	--	--	--	--
149 Network Support, Direct	0	--	0	0	0	0	0	0	0
150 General Support, Alloc.	13,362	--	--	--	--	--	--	--	--
151 General Support, Direct	0	--	0	0	0	0	0	0	0
152 Central Office Eq., Alloc.	85,661	--	--	--	--	--	--	--	--
153 Central Office Eq., Direct	0	--	0	0	0	0	0	0	0
154 Cust. Premises Equip.	0	--	--	--	--	--	--	--	--
155 Coinless Pay Phone Exp.	0	--	--	--	--	--	--	--	--
156 Other IOT	0	--	--	--	--	--	--	--	--
157 IOT Direct	0	--	0	0	0	0	0	0	0
158 Cable & Wire, Alloc.	79,791	--	--	--	--	--	--	--	--
159 Cable & Wire, Direct	0	--	0	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Bridgewater-Canistota Telephone Company
 ENDING DECEMBER 31, 2001

***** FCC PART 36 *****		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE
					Message Telephone Service		Private Line		
					InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
176	Oth. Plt. and Equip., Alloc.	0	--	--	--	--	--	--	--
177	Oth. Plt. and Equip., Direct	0	--	0	0	0	0	0	0
178	Network Operations, Alloc.	68,091	--	--	--	--	--	--	--
179	Network Operations, Direct	0	--	0	0	0	0	0	0
180	Tolaj Access Expense	0	--	0	0	0	0	0	0
181	Depr., Support Assets	16,600	--	--	--	--	--	--	--
182	Depr., COE Switching	21,008	--	--	--	--	--	--	--
183	Depr., COE Operator	0	--	--	--	--	--	--	--
184	Depr., COE Transmission	20,600	--	--	--	--	--	--	--
185	Depr., IOT Equipment	0	--	--	--	--	--	--	--
186	Depr., C&W Facilities	69,574	--	--	--	--	--	--	--
187	Amort., Tangible Assets	0	--	--	--	--	--	--	--
188	Amort., Intangible Assets	0	--	--	--	--	--	--	--
189	Other Amortization	0	--	0	0	0	0	0	0
190	Direct Assigned Amort.	0	--	0	0	0	0	0	0
191	Marketing, Allocable	8,416	--	--	--	--	--	--	--
192	Marketing, Direct	0	--	0	0	0	0	0	0
193	Operator Service, Alloc.	556	--	--	--	--	--	--	--
194	Operator Service, Direct	0	--	0	0	0	0	0	0
195	Classified Directory	0	--	0	0	0	0	0	0
196	Alphabetical Directory	71	--	--	--	--	--	--	--
197	Foreign Directory	0	--	--	--	--	--	--	--
198	Bus. Ofc., EU Presubscription	0	--	--	--	--	--	--	--
199	Bus. Ofc., EU MTS & WATS	38,412	--	--	--	--	--	--	--
200	Bus. Ofc., EU Access, P/L & all Other	38,268	--	--	--	--	--	--	--
201	Bus. Ofc., IXC Special Access	0	--	--	--	--	--	--	--
202	Bus. Ofc., IXC Switched Access	0	--	--	--	--	--	--	--
203	Bus. Ofc., IXC B & C Services	0	--	--	--	--	--	--	--
204	Coin Collect & Admin.	0	--	--	--	--	--	--	--
205	Cust. Svc., Direct	0	--	0	0	0	0	0	0
206	Cust. Serv., Msg. Process	3,423	--	--	--	--	--	--	--
207	Cust. Serv., Other B&C	7,121	--	--	--	--	--	--	--
208	Cust. Serv., CABS	10,751	--	--	--	--	--	--	--
209	Cust. Serv., EU Common Line	0	--	0	0	0	0	0	0
210	Other Cust. Serv., Alloc.	0	--	--	--	--	--	--	--
211	Other Cust. Serv., Direct	0	--	0	0	0	0	0	0
212	Exec. and Planning, Alloc.	12,150	--	--	--	--	--	--	--
213	Exec. and Planning, Direct	0	--	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Bridgewater-Canistota Telephone Company
 ENDING DECEMBER 31, 2001

***** FCC PART 36 *****		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE
					Message Telephone Service		Private Line		
					InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
230	Admin. & General, Allocable	66,551	--	--	--	--	--	--	--
231	Admin. & General, Direct	31,765	--	--	0	31,765	0	0	31,765
232	Non-income Taxes, Allocable	0	--	--	--	--	--	--	--
233	Non-income Taxes, Direct	0	--	0	0	0	0	0	0
234									
235	OTHER INCOME STATEMENT:								
236	State Income Tax Rate	0.00%	--	--	--	--	--	--	--
237	Federal Income Tax Rate	32.28%	--	--	--	--	--	--	--
238	Gross Receipts Tax Rate	4.00%	--	--	--	--	--	--	--
239	Rate of Return	10.00%	--	--	--	--	--	--	--
240	AFUDC	0	--	--	--	--	--	--	--
241	ITC Amortization	0	--	--	--	--	--	--	--
242	Other Return Adjustments	0	--	0	0	0	0	0	0
243	Contributions	0	--	--	--	--	--	--	--
244	Interest Expense	0	--	--	--	--	--	--	--
245	Capital Lease Expense	0	--	--	--	--	--	--	--
246	Capitalized Payroll taxes	0	--	--	--	--	--	--	--
247	Depreciation Adjustment	0	--	--	--	--	--	--	--
248	Other Income Adjustments	0	--	0	0	0	0	0	0
249	Uncollectibles	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

Bridgewater-Canistota Telephone Company
 ENDING DECEMBER 31, 2001

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Other	Interstate		Intrastate		TOTAL INTRASTATE
				Private Line		Private Line		
				InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
271 Working Loops	1,006	—	0	10	0	0	7	7
272 Equivalent Interexchange Cct. Miles	4,590	—	0	771	0	0	66	66
273 Interexchange Circuit Terminations	208	—	0	40	0	0	4	4

INTRASTATE SWITCHED ACCESS CHARGE RATE DEVELOPMENT

DATE: 10/18/02
 COMPANY: Bridgewater-Canistota Telephone Company
 YEAR: 2001

		Revenue Requirement	Originating MOU	Terminating MOU	Total MOU	Originating Rate	Terminating Rate
1	Carrier Common Line	\$101,605	1,639,965	1,565,481	3,205,446	\$0.025268	\$0.038433
2	Local Switching *	\$48,892	1,639,965	1,565,481	3,205,446	\$0.012159	\$0.018494
3	Local Transport	\$89,945	1,639,965	1,565,481	3,205,446	\$0.028060	\$0.028060
4	Total	\$240,442				\$0.065487	\$0.084987

* INCLUDING INFORMATION ELEMENT REVENUE REQUIREMENT

TRAFFIC STUDY

Company: Bridgewater-Canistota Telephone Company
 Study Year: 2001 Method 3

FACTORS	IS	ST-ER	ST-RA	EAS	LOCAL	TOTAL STATE	
DEM	0.188255	0.015648	0.212625	0.000000	0.583472	1.000000	0.228273
SPF	0.250000	0.017137	0.232863	0.000000	0.500000	1.000000	0.250000
WEIGHTED DEM	0.564765	0.019553	0.265682	0.000000	0.150000	1.000000	0.285235
CONVERSATION MINUTES	0.451962	0.037568	0.510470	X	X	1.000000	0.548038
CONVERSATION MINUTE MILES	0.445047	0.038680	0.516273	X	X	1.000000	0.554953
SLU MINUTES	2,828,553	235,113	3,194,714	0	8,766,743	15,025,123	

TRAFFIC STUDY

Company: Bridgewater-Canistota Telephone Company
 Study Year: 2001 Method 3

SLU DEVELOPMENT (Minutes of use)

	IS-ER	IS-RA	ST-ER	ST-RA	EAS	EXCHANGE	TOTAL
FGC & D	2,821,080	7,473	235,113	3,194,714	0	8,766,743	15,025,123
FGA	0	0	0	0	0	0	0
FGB & int800	0	0	0	0	0	0	0
SLU MOU	2,821,080	7,473	235,113	3,194,714	0	8,766,743	15,025,123
SLU	0.187758	0.000497	0.015648	0.212625	0.000000	0.583472	1.000000

Bridgewater exchange only

	IS-ER	IS-RA	ST-ER	ST-RA	EAS	EXCHANGE	TOTAL
FGC & D	1,307,997	149	129,551	1,645,383	0	4,162,989	7,246,069
FGA	0	0	0	0	0	0	0
FGB & int800	0	0	0	0	0	0	0
SLU MOU	1,307,997	149	129,551	1,645,383	0	4,162,989	7,246,069
SLU	0.180511254	0.000020563	0.017878797	0.2270725	0	0.574516886	1.000000

Canistota exchange only

	IS-ER	IS-RA	ST-ER	ST-RA	EAS	EXCHANGE	TOTAL
FGC & D	1,513,083	7,324	105,562	1,549,331	0	4,603,754	7,779,054
FGA	0	0	0	0	0	0	0
FGB & int800	0	0	0	0	0	0	0
SLU MOU	1,513,083	7,324	105,562	1,549,331	0	4,603,754	7,779,054
SLU	0.194507327	0.000941503	0.01357003	0.19916702	0	0.59181412	1.000000

TRAFFIC STUDY

Company: Bridgewater-Canistota Telephone Company
 Study Year: 2001 Method 3

SPF DEVELOPMENT

FROZEN SUBSCRIBER PLANT FACTOR (SPF)

1 INTERSTATE FROZEN SPF	0.250000
2 INTRASTATE FROZEN SPF	0.250000
3 TOLL	0.500000
4 LOCAL	0.500000

	SLU MIN	% TOTAL	SPF
ST-ER	235113	0.068550	0.017137
ST-RA	3194714	0.931450	0.232863
	3429827	1.000000	0.250000
LOCAL	8,766,743	1.000000	0.500000
EAS	0	0.000000	0.000000
TOTAL	8,766,743	1.000000	0.500000

TRAFFIC STUDY

Company: Bridgewater-Canistota Telephone Company
 Study Year: 2001 Method 3

PHASED DEM FACTORS PART 36.125 (f)

INTERSTATE

		SLU
1	IS-ER	0.187758
2	IS-RA	<u>0.000497</u>
3	TOTAL	0.188255

IS WDEM CALCULATION

4	IS (SLU) TOTAL Times 3	0.564765
5	ST+LOCAL	<u>0.435235</u>
		1.000000

INTRASTATE

	SLU	WEIGHT FACTOR	UNADJ DEM	ADJ FACTOR	WEIGHTED DEM	
6	ST-ER	0.015648	2.000000	0.031296	0.068550	0.019553
7	ST-RA	<u>0.212625</u>	<u>2.000000</u>	<u>0.425250</u>	<u>0.931450</u>	<u>0.265682</u>
8	TOTAL	0.228273		0.456546	1.000000	0.285235
9	TOTAL INTERSTATE					0.564765
10	TOTAL LDS ER					0.019553
11	TOTAL LDS RA					<u>0.265682</u>
12	TOTAL WEIGHTED DEM					0.850000

WEIGHTED DEM FOR COST STUDY

13	TOTAL INTERSTATE					0.564765
14	TOTAL LDS ER					0.019553
15	TOTAL LDS RA					0.265682
16	EAS					0.000000
17	LOCAL					<u>0.150000</u>
	TOTAL					1.000000

* 85% maximum intrastate plus interstate

TRAFFIC STUDY

Company: Bridgewater-Canistota Telephone Company
 Study Year: 2001 Method 3

CM STUDY FACTORS

	IS-ER	ST-ER	ST-RA	TOTAL
SLU TOLL MINUTES	2,828,553	235,113	3,194,714	6,258,380
CM FACTOR	0.451962	0.037568	0.510470	1.000000

CMM STUDY FACTORS	LDI ER	LDS ER	LDS RA	TOTAL
SLU TOLL MINUTES	2,828,553	235,113	3,194,714	6,258,380
AVERAGE ROUTE MILES	22.5	23.5	23.1	

TOT CO MINUTE MILES	63,503,506	5,519,337	73,666,691	142,689,534
CMM FACTOR	0.445047	0.038680	0.516273	1.000000

Bridgewater exchange only

	IS-ER	ST-ER	ST-RA	TOTAL
SLU TOLL MINUTES	1,308,146	129,551	1,645,383	3,083,080
CM FACTOR	0.424298	0.042020	0.533682	1.000000

CMM STUDY FACTORS	LDI ER	LDS ER	LDS RA	TOTAL
SLU TOLL MINUTES	1,308,146	129,551	1,645,383	3,083,080
AVERAGE ROUTE MILES	28.7	28.7	28.7	
MINUTE MILES	37,504,546	3,714,227	47,173,131	88,391,904
CMM FACTOR	0.424298	0.042020	0.533682	1.000000

Canistota exchange only

	IS-ER	ST-ER	ST-RA	TOTAL
SLU TOLL MINUTES	1,520,407	105,562	1,549,331	3,175,300
CM FACTOR	0.478823	0.033245	0.487932	1.000000

CMM STUDY FACTORS	LDI ER	LDS ER	LDS RA	TOTAL
SLU TOLL MINUTES	1,520,407	105,562	1,549,331	3,175,300
AVERAGE ROUTE MILES	17.1	17.1	17.1	
MINUTE MILES	25,998,960	1,805,110	26,493,560	54,297,630
CMM FACTOR	0.478823	0.033245	0.487932	1.000000

COMPANY: Bridgewater-Canistota Telephone Company (Bridgewater exchange only)
 STUDY YEAR 2001

ACCESS MINUTES

CATEGORY	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	Total usage	
All FGC/D Carriers (Except US West & Express)															
INTERLATA															
INTERSTATE	101,319	106,527	109,634	100,352	111,885	100,424	96,237	91,873	102,655	104,405	101,678	95,438	1,222,427	1,307,997	
INTRASTATE	12,181	13,554	16,208	15,181	21,027	23,954	2,420	3,249	3,434	3,655	3,979	2,234	121,076	129,551	
INTRALATA															
INTERSTATE	1	110	0	7	2	10	0	1	8	0	0	0	139	149	
INTRASTATE	133,278	142,706	135,877	118,647	113,459	106,846	136,611	130,863	136,477	130,225	127,609	125,143	1,537,741	1,645,383	
US WEST															
INTERSTATE													0	0	
INTRASTATE													0	0	
EXPRESS															
INTERSTATE													0	0	
INTRASTATE													0	0	
FGA, FGB, INTERIM 800															
INTERSTATE													0	0	
INTRASTATE													0	0	
TOTALS															
INTERSTATE	101,320	106,637	109,634	100,359	111,887	100,434	96,237	91,874	102,663	104,405	101,678	95,438	1,222,566	1,308,146	
INTRASTATE	145,459	156,260	152,085	133,828	134,486	130,800	139,031	134,112	139,911	133,880	131,588	127,377	1,658,817	1,774,934	
INTERLATA	12,181	13,554	16,208	15,181	21,027	23,954	2,420	3,249	3,434	3,655	3,979	2,234	121,076	129,551	
INTRALATA	133,278	142,706	135,877	118,647	113,459	106,846	136,611	130,863	136,477	130,225	127,609	125,143	1,537,741	1,645,383	
TOTAL MINUTES	246,779	262,897	261,719	234,187	246,373	231,234	235,268	225,986	242,574	238,285	233,266	222,815	2,881,383	3,083,080	
														total office usage	7,246,069
														Local usage	4,162,989

COMPANY: Bridgewater-Canistota Telephone Company (Canistota exchange only)
 STUDY YEAR 2001

ACCESS MINUTES

CATEGORY	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	Total usage		
All FGC/D Carriers (Except US West & Express)																
INTERLATA																
INTERSTATE	114,497	120,721	115,478	115,135	130,199	112,177	111,911	121,104	120,592	119,231	120,052	112,999	1,414,096	1,513,083		
INTRASTATE	10,202	11,300	10,837	10,829	17,938	20,311	2,771	3,028	3,157	2,560	2,495	3,228	98,656	105,562		
INTRALATA																
INTERSTATE	1	13	1	3	0	706	1,595	77	2,716	1,633	100	0	6,845	7,324		
INTRASTATE	129,289	132,079	126,741	112,446	115,627	111,422	125,997	121,731	123,140	125,948	110,729	112,824	1,447,973	1,549,331		
US WEST																
INTERSTATE																
INTRASTATE																
EXPRESS																
INTERSTATE																
INTRASTATE																
FGA, FGB, INTERIM 800																
INTERSTATE																
INTRASTATE																
TOTALS																
INTERSTATE	114,498	120,734	115,479	115,138	130,199	112,883	113,506	121,181	123,308	120,864	120,152	112,999	1,420,941	1,520,407		
INTRASTATE	139,491	143,379	137,578	123,275	133,565	131,733	128,768	124,759	126,297	128,508	113,224	116,052	1,546,629	1,654,893		
INTERLATA	10,202	11,300	10,837	10,829	17,938	20,311	2,771	3,028	3,157	2,560	2,495	3,228	98,656	105,562		
INTRALATA	129,289	132,079	126,741	112,446	115,627	111,422	125,997	121,731	123,140	125,948	110,729	112,824	1,447,973	1,549,331		
TOTAL MINUTES	253,989	264,113	253,057	238,413	263,764	244,616	242,274	245,940	249,605	249,372	233,376	229,051	2,967,570	3,175,300		
															total office usage	7,779,054
															Local usage	4,603,754

COMPANY: Bridgewater-Canistota Telephone Company

STUDY YEAR 2001

ACCESS MINUTES

CATEGORY	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	Total usage
All FGC/D Carriers (Except US West & Express)														
INTERLATA														
INTERSTATE	215,816	227,248	225,112	215,487	242,084	212,601	208,148	212,977	223,247	223,636	221,730	208,437	2,636,523	2,821,080
INTRASTATE	22,383	24,854	27,045	26,010	38,965	44,265	5,191	6,277	6,591	6,215	6,474	5,462	219,732	235,113
INTRALATA														
INTERSTATE	2	123	1	10	2	716	1,595	78	2,724	1,633	100	0	6,984	7,473
INTRASTATE	262,567	274,785	262,618	231,093	229,086	218,268	262,608	252,594	259,617	256,173	238,338	237,967	2,985,714	3,194,714
US WEST														
INTERSTATE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
INTRASTATE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EXPRESS														
INTERSTATE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
INTRASTATE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
FGA, FGB, INTERIM 800														
INTERSTATE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
INTRASTATE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTALS														
INTERSTATE	215,818	227,371	225,113	215,497	242,086	213,317	209,743	213,055	225,971	225,269	221,830	208,437	2,643,507	2,828,552
INTRASTATE	284,950	299,639	289,663	257,103	268,051	262,533	267,799	258,871	266,208	262,388	244,812	243,429	3,205,446	3,429,827
INTERLATA	22,383	24,854	27,045	26,010	38,965	44,265	5,191	6,277	6,591	6,215	6,474	5,462	219,732	235,113
INTRALATA	262,567	274,785	262,618	231,093	229,086	218,268	262,608	252,594	259,617	256,173	238,338	237,967	2,985,714	3,194,714
TOTAL MINUTES	500,768	527,010	514,776	472,600	510,137	475,850	477,542	471,926	492,179	487,657	466,642	451,866	5,848,953	6,258,380

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February 26, 2003

Ms. Pam Bonrud, Executive Director
South Dakota Public Utilities Commission
Capitol Building, 1st Floor
500 East Capitol Avenue
Pierre, South Dakota 57501-5070

RECEIVED

FEB 27 2003

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

Dear Ms. Bonrud:

Please find enclosed revised 2001 intrastate switched access cost studies for Union Telephone Company, Bridgewater-Canistota Telephone Company, Kennebec Telephone Company and Beresford Municipal Telephone (the "Company"), currently on file with the commission in docket numbers TC02-077, TC02-078, TC02-079, and TC02-0080 respectively. These studies are revised to include Global Crossing uncollectibles using the method consistent with all LECA companies. Four copies of each Company's studies are enclosed.

If you should have any questions, please feel free to call us at (402) 398-0062.

Sincerely,



Wendel Aanerud
TELEC Consulting Resources, Inc.

Enclosures

cc: Wayne Akland – Beresford Municipal
Rod Bowar – Kennebec Telephone Co.
Rick Freemark – Union Telephone Co.

Global Crossing Uncollectibles
Know and Measurable

Bridgewater - Canistota Telephone Company

Intrastate Uncollectibles (12/01 - 1/28/02)	\$478
Less NECA Settlement (70%)	\$335
1/3 of amount entered on Sheet V Line 249	\$112
1/3 of amount entered on Sheet V Line 100	\$112

Bridgewater-Canistota Telephone Company

***** FCC PART 69 *****									
Intrastate Toll Revenue Requirement Summary									
(A)	Part 36 Total (B)	Source (C)	Common Line (D)	Local Switching (E)	Information (F)	Common Transport (G)	Billing and Collection (H)	Other (I)	
INTRALATA:									
15	Net Investment		\$190,837	\$93,665	\$0	\$160,940	\$0	\$13,649	O.K.
16	Rate of Return		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	
17									
18	Return on Rate Base		\$19,084	\$9,366	\$0	\$16,094	\$0	\$1,365	O.K.
19	Return Adjustments	J18-20	0	0	0	0	0	0	O.K.
20									
21	Net Return on Rate Base		\$19,084	\$9,366	\$0	\$16,094	\$0	\$1,365	O.K.
22	Income Taxes	J31-32	9,097	4,465	0	7,671	0	651	O.K.
23	Expenses and Other Taxes	J33-35, 40	67,253	32,294	24	60,985	25,323	22,363	O.K.
24									
25	Total IntraLATA Rev. Req.		\$95,434	\$46,125	\$24	\$84,750	\$25,323	\$24,379	O.K.
26									
27									
28									
29	INTERLATA:								
30									
31	Net Investment	P13	\$13,951	\$6,879	\$0	\$11,908	\$0	\$0	O.K.
32	Rate of Return		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	
33									
34	Return on Rate Base		\$1,395	\$688	\$0	\$1,191	\$0	\$0	O.K.
35	Return Adjustments	P18-20	0	0	0	0	0	0	O.K.
36									
37	Net Return on Rate Base		\$1,395	\$688	\$0	\$1,191	\$0	\$0	O.K.
38	Income Taxes	P31-32	665	328	0	568	0	0	O.K.
39	Expenses and Other Taxes	P33-35, 40	4,121	1,842	1	3,443	259	41	O.K.
40									
41	Total InterLATA Rev. Req.		\$6,181	\$2,857	\$1	\$5,202	\$259	\$41	O.K.
42									
43									
44									
45	TOTAL INTRASTATE REV. REQ.		\$101,615	\$48,983	\$25	\$89,952	\$25,582	\$24,420	
	ACCESS ELEMENT MINUTES OF USE		3,205,446	3,205,446		3,205,446			
	ACCESS RATE PER MINUTE		\$0.031701	\$0.015281		\$0.028062			

Bridgewater-Canistota Telephone Company

***** FCC PART 36 ***** Revenue Requirement Summary	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 State Income Tax Rate	0.00%	—	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
14 Federal Income Tax Rate	32.28%	—	32.28%	32.28%	32.28%	32.28%	32.28%	32.28%	32.28%	
15 Gross Receipts Tax Rate	4.00%	—	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	
16										
17										
18 Net Investment	\$1,605,294	C68	\$1,113,467	\$32,737	\$446,589	\$0	\$12,501	\$491,827	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	\$160,529		\$111,347	\$3,274	\$44,659	\$0	\$1,250	\$49,183	O.K.	
22										
23 AFUDC	0	H43	0	0	0	0	0	0	O.K.	
24 ITC Amortization	0	H36	0	0	0	0	0	0	O.K.	
25 Other Return Adjustments	0	V242	0	0	0	0	0	0	O.K.	
26										
27 Net Return	\$160,529		\$111,347	\$3,274	\$44,659	\$0	\$1,250	\$49,183	O.K.	
28										
29 Contributions	0	H52	0	0	0	0	0	0	O.K.	
30 Interest Expense	0	H44	0	0	0	0	0	0	O.K.	
31 Capital Lease Expense	0	H46	0	0	0	0	0	0	O.K.	
32 Capitalized Payroll taxes	0	H36	0	0	0	0	0	0	O.K.	
33 Depreciation Adjustment	0	H36	0	0	0	0	0	0	O.K.	
34 Other Income Adjustments	0	V248	0	0	0	0	0	0	O.K.	
35										
36 After Tax Income	\$160,529		\$111,347	\$3,274	\$44,659	\$0	\$1,250	\$49,183	O.K.	
37										
38 State Income Taxes	\$0	Formula	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
39 Federal Income Taxes	76,519	Formula	53,075	1,560	21,288	0	596	23,444	O.K.	
40 Operating Expenses and Taxes	592,171	I196	385,954	9,127	192,779	0	4,311	206,217	O.K.	
41 Uncollectibles	112	V249	0	0	112	0	0	112	O.K.	
42 Other Revenue Adjustments	0	V250	0	0	0	0	0	0	O.K.	
43										
44 Net Revenue	\$829,332		\$550,376	\$13,961	\$258,837	\$0	\$6,157	\$278,956	O.K.	
45 Gross Receipts Taxes	34,555	Formula	22,932	582	10,785	0	257	11,623	O.K.	
46 Other Revenue Taxes	0	V251	0	0	0	0	0	0	O.K.	
47										
TOTAL REVENUE REQUIREMENT	\$863,887		\$573,309	\$14,543	\$269,622	\$0	\$6,414	\$290,579	O.K.	

Bridgewater-Canistota Telephone Company

***** 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	\$287,318	D33	\$200,022	\$5,841	\$79,127	\$0	\$2,328	\$87,296	O.K.
14										
15	COE Operator Equipment	\$0	D43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16	COE Switching Equipment	401,239	D68	286,791	7,845	106,602	0	0	114,448	O.K.
17	COE Transmission Equipment	520,019	D85	330,114	12,522	170,151	0	7,232	189,905	O.K.
18										
19	Total COE	\$921,258		\$616,905	\$20,368	\$276,753	\$0	\$7,232	\$304,353	O.K.
20	Info. Orig./Term. Equipment	0	D94	0	0	0	0	0	0	O.K.
21	Cable and Wire Facilities	1,744,012	D137	1,238,571	33,819	457,258	0	14,363	505,441	O.K.
22										
23	Total COE, IOT, C&WF	\$2,665,270		\$1,855,476	\$54,187	\$734,012	\$0	\$21,595	\$809,794	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	\$112	D209	\$0	\$0	\$112	\$0	\$0	\$112	O.K.
30										
31										
32	Total Tele. Plt. In Service	\$2,952,700		\$2,055,498	\$60,028	\$813,251	\$0	\$23,923	\$897,202	O.K.
33										
34	Plant Held, Future Use	\$0	D214-215	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35	TPUC, Short-term	0	D216-217	0	0	0	0	0	0	O.K.
36	TPUC, Long-term	0	D218-219	0	0	0	0	0	0	O.K.
37	Tel. Plt. Adjustment	0	D220-221	0	0	0	0	0	0	O.K.
38										
39	Total Other Tel. Plt.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40										
41										
42	TOTAL TELEPHONE PLANT	\$2,952,700		\$2,055,498	\$60,028	\$813,251	\$0	\$23,923	\$897,202	O.K.

Bridgewater-Canistota Telephone Company

***** FCC PART 36 ***** Investment Summary	TOTAL COMPANY	Source/ Allocator	Intrastate					TOTAL INTRASTATE	
			Interstate	Message Telephone Service		Private Line			
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
56 Other Assets, Net	0	V105	0	0	0	0	0	0	O.K.
57 Accumulated Depr./Amort	(1,258,470)	E34	(879,063)	(25,362)	(343,361)	0	(10,684)	(379,407)	O.K.
58 Accum. Def. Inc. Taxes, Net	(110,067)	E47	(76,622)	(2,238)	(30,315)	0	(892)	(33,445)	O.K.
59 Oth. Liab. & Def. Cr., Net	0	V106	0	0	0	0	0	0	O.K.
60									
61 TOTAL NET PLANT	\$1,584,163		\$1,099,812	\$32,429	\$439,574	\$0	\$12,348	\$484,351	O.K.
62									
63 Materials and Supplies	2,047	H31	1,454	40	537	0	17	593	O.K.
64 Rural Tel. Bank Stock	0	H35	0	0	0	0	0	0	O.K.
65 Cash Working Capital	19,084	Formula	12,201	268	6,479	0	136	6,883	O.K.
66 Equal Access Investment	0	—	0	0	0	0	0	0	O.K.
67									
68 TOTAL NET INVESTMENT	\$1,605,294		\$1,113,467	\$32,737	\$446,589	\$0	\$12,501	\$491,827	O.K.
69									

Bridgewater-Canistota Telephone Company

***** FCC PART 36 ***** Plant Investment Detail (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Intrastate				TOTAL INTRASTATE (I)	
				Message Telephone Service		Private Line			
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)		
13 LAND AND SUPPORT ASSETS:									
14									
15 Land, Allocable	\$6,050	H33	\$4,212	\$123	\$1,666	\$0	\$49	\$1,838	O.K.
16 Land, Direct	0	V22	0	0	0	0	0	0	O.K.
17									
18 Total Land	\$6,050		\$4,212	\$123	\$1,666	\$0	\$49	\$1,838	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	0	H33	0	0	0	0	0	0	O.K.
25 Buildings, Allocable	281,268	H33	195,810	5,718	77,461	0	2,279	85,458	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	\$281,268		\$195,810	\$5,718	\$77,461	\$0	\$2,279	\$85,458	O.K.
32									
33 Tot. Land and Support Assets	\$287,318		\$200,022	\$5,841	\$79,127	\$0	\$2,328	\$87,296	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.

Bridgewater-Canistota Telephone Company

		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	\$401,239	G15	\$286,791	\$7,845	\$106,602	\$0	\$0	\$114,448	O.K.
64	CAT 3 Local Sw. Direct	0	V40	0	0	0	0	0	0	O.K.
65										
66	Total CAT 3	\$401,239		\$286,791	\$7,845	\$106,602	\$0	\$0	\$114,448	O.K.
67										
68	Total COE Sw. CAT 2&3	\$401,239		\$286,791	\$7,845	\$106,602	\$0	\$0	\$114,448	O.K.
69		=====		=====	=====	=====	=====	=====	=====	
70										
71	COE TRANSMISSION:									
72										
73	CAT 4.12 Exchange Trunk	\$0	123	\$0	\$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	221,758	G13	166,319	3,800	51,639	0	0	55,440	O.K.
76	CAT 4.13 PL, WATS, Local	3,812	F18	2,242	0	0	0	1,570	1,570	O.K.
77	CAT 4.13 Direct	0	V45	0	0	0	0	0	0	O.K.
78	CAT 4.23 Message	232,162	G18	104,928	8,722	118,512	0	0	127,233	O.K.
79	CAT 4.23 PL, WATS	62,287	F24	56,625	0	0	0	5,662	5,662	O.K.
80	CAT 4.23 Direct	0	V48	0	0	0	0	0	0	O.K.
81	CAT 4.3 H/R Message	0	G29	0	0	0	0	0	0	O.K.
82	CAT 4.3 WATS	0	V50	0	0	0	0	0	0	O.K.
83	CAT 4.3 Direct	0	V51	0	0	0	0	0	0	O.K.
84										
85	Total COE CAT 4	\$520,019		\$330,114	\$12,522	\$170,151	\$0	\$7,232	\$189,905	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										

Bridgewater-Canistota Telephone Company

***** FCC PART 36 ***** Plant Investment Detail (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Intrastate				TOTAL INTRASTATE (I)	
				Message Telephone Service		Private Line			
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)		
111 CABLE AND WIRE FACILITIES:									
112									
113 CAT 1.1 IntraLATA PL/WATS	10,046	F31	\$0	\$0	\$0	\$0	\$10,046	\$10,046	O.K.
114 CAT 1.2 InterLATA PL/WATS	14,352	F31	14,352	0	0	0	0	0	O.K.
115 CAT 1.3 Joint Message	1,419,381	G13	1,064,536	24,324	330,521	0	0	354,845	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	\$1,443,779		\$1,078,888	\$24,324	\$330,521	\$0	\$10,046	\$364,891	O.K.
119									
120 CAT 2 C&WF	\$0	G28	\$0	\$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	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124									
125 CAT 3 Joint Message	245,485	G17	109,252	9,495	126,737	0	0	\$136,232	O.K.
126 CAT 3 PL/WATS etc.	54,748	F36	50,431	0	0	0	4,317	4,317	O.K.
127 CAT 3 Direct	0	V79	0	0	0	0	0	0	O.K.
128									
129 Total CAT 3 C&WF	\$300,233		\$159,683	\$9,495	\$126,737	\$0	\$4,317	\$140,550	O.K.
130									
131 CAT 4 Message	\$0	G29	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
132 CAT 4 WATS	0	V81	0	0	0	0	0	0	O.K.
133 CAT 4 Direct	0	V82	0	0	0	0	0	0	O.K.
134									
135 Total CAT 4 C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
136									
137 TOTAL C&WF	\$1,744,012		\$1,238,571	\$33,819	\$457,258	\$0	\$14,363	\$505,441	O.K.
138									
139									
140 CAPITAL LEASES:									
141									
142 Allocable Support Leases	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
143 Direct Support Leases	0	V84	0	0	0	0	0	0	O.K.
144									
145 Total Support Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

Bridgewater-Canistota Telephone Company

***** FCC PART 36 ***** Plant Investment Detail (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Intrastate				TOTAL INTRASTATE (I)	
				Message Telephone Service		Private Line			
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)		
160									
161 COE Operator	\$0	H16	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162 COE Tandem Switch	0	H17	0	0	0	0	0	0	O.K.
163 COE Local Switch	0	H18	0	0	0	0	0	0	O.K.
164 COE Transmission	0	H20	0	0	0	0	0	0	O.K.
165 COE Direct	0	V89	0	0	0	0	0	0	O.K.
166									
167 Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
168									
169 IOT Leases	\$0	V90	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170									
171 C&WF Leases	\$0	V91	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172									
173 TOTAL CAPITAL LEASES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
174									
175									
176 LEASEHOLD IMPROVEMENTS:									
177									
178 Land and Support Assets	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
179 COE Switching	0	H18	0	0	0	0	0	0	O.K.
180 COE Operator	0	H16	0	0	0	0	0	0	O.K.
181 COE Transmission	0	H20	0	0	0	0	0	0	O.K.
182 IOT	0	V96	0	0	0	0	0	0	O.K.
183 C&WF	0	V97	0	0	0	0	0	0	O.K.
184 Other	0	V98	0	0	0	0	0	0	O.K.
185									
186 TOTAL LEASEHOLD IMPROVEMENT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
187									
188									
189 TPIS, EXCL. ACCT. No. 2690	\$2,952,588		\$2,055,498	\$60,028	\$813,139	\$0	\$23,923	\$897,090	O.K.

Bridgewater-Canistota Telephone Company

***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
204 INTANGIBLE ASSETS:										
205										
206 Allocable Acct. No. 2690	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
207 Direct Acct. No. 2690	112	V100	0	0	112	0	0	112	0	O.K.
208										
209 Total Intangible Assets	\$112		\$0	\$0	\$112	\$0	\$0	\$112	0	O.K.
210										
211										
212 OTHER TELEPHONE PLANT:										
213										
214 Held for Fut. Use - Alloc.	\$0	---	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
215 Held for Fut. Use - Direct	0	---	0	0	0	0	0	0	0	O.K.
216 TPUC, Short-term - Alloc.	0	H35	0	0	0	0	0	0	0	O.K.
217 TPUC, Short-term - Direct	0	V124	0	0	0	0	0	0	0	O.K.
218 TPUC, Long-term - Alloc.	0	H35	0	0	0	0	0	0	0	O.K.
219 TPUC, Long-term - Direct	0	V126	0	0	0	0	0	0	0	O.K.
220 Tele. Plt. Adjust. - Alloc.	0	H35	0	0	0	0	0	0	0	O.K.
221 Tele. Plt. Adjust. - Direct	0	V104	0	0	0	0	0	0	0	O.K.
222										
223 Total Other Telephone Plant	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

Bridgewater-Canistota Telephone Company

***** FCC PART 36 ***** Reserves and Deferrals	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 ACCUM. DEPRECIATION, TPIS:										
14										
15 Support Assets	\$105,580	H13	\$73,501	\$2,147	\$29,077	\$0	\$855	\$32,079	O.K.	
16 COE Switching	83,662	H19	59,799	1,636	22,228	0	0	23,863	O.K.	
17 COE Operator	0	H16	0	0	0	0	0	0	O.K.	
18 COE Transmission	180,252	H20	114,426	4,340	58,979	0	2,507	65,826	O.K.	
19 IOT Equipment	0	H25	0	0	0	0	0	0	O.K.	
20 Cable and Wire Facilities	888,976	H31	631,337	17,239	233,079	0	7,321	257,639	O.K.	
21 Other Plant	0	V135	0	0	0	0	0	0	O.K.	
22										
23 Total Accum. Depr., TPIS	\$1,258,470		\$879,063	\$25,362	\$343,361	\$0	\$10,684	\$379,407	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.	\$1,258,470		\$879,063	\$25,362	\$343,361	\$0	\$10,684	\$379,407	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	110,067	V145	76,622	2,238	30,315	0	892	33,445	O.K.	
46										
47 Total Accum. Def. Inc. Taxes	\$110,067		\$76,622	\$2,238	\$30,315	\$0	\$892	\$33,445	O.K.	

Bridgewater-Canistota Telephone Company

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
(D)

IntraLATA
(E)

InterLATA
(F)

IntraLATA
(G)

(H)

(I)

13 TRANS. CCT EQUIPMENT:

14 Working Loops 1,006 989 10 0 0 7 0 0 O.K.

15 Avg. Cost per Loop 224.22 224.22 224.22 224.22 224.22 224.22 224.22 224.22

16 CAT 4.13 Exch Ln. Invest. \$225,570 \$221,758 \$2,242 \$0 \$0 \$1,570 \$0 \$0

17

18 Circuit Terminations 208 164 40 0 0 4 0 0 O.K.

19 Avg. Cost per Termination 1,415.62 1,415.62 1,415.62 1,415.62 1,415.62 1,415.62 1,415.62 1,415.62

20

21 CAT 4.23 Other IX \$294,449 \$232,162 \$56,625 \$0 \$0 \$5,662 \$0 \$0

22

23 C&WF INVESTMENT:

24 Working Loops 1,006 989 10 0 0 7 0 0

25 Loops Factor 1.000000 0.983101 0.009940 0.000000 0.000000 0.006958 0.000000 0.000000

26 CAT 1 Exchange C&WF \$1,443,779 \$1,419,381 \$14,352 \$0 \$0 \$10,046 \$0 \$0 O.K.

27

28 Equivalent IX Circuit Miles 4,590 3,753 771 0 0 66 0 0 O.K.

29 IX Cct. Miles Factor 1.000000 0.817647 0.167974 0.000000 0.000000 0.014379 0.000000 0.000000

30 CAT 3 Interexch. C&WF \$300,233 \$245,485 \$50,431 \$0 \$0 \$4,317 \$0 \$0

31

32

33

Bridgewater-Canistota Telephone Company

***** FCC PART 36 ***** Physical Allocation Factors	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
				Message Telephone Service		Private Line			
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 Subscriber Plant Fact. (SPF)	1.000000	SPF	0.750000	0.017137	0.232863	0.000000	0.000000	0.250000	O.K.
14									
15 Dial Equipment Minutes (DEM)	1.000000	DEM	0.714764	0.019553	0.265683	0.000000	0.000000	0.285236	O.K.
16									
17 Conversation Minute-Miles	1.000000	CMM	0.445047	0.038680	0.516273	0.000000	0.000000	0.554953	O.K.
18 Conversation Minutes	1.000000	CM	0.451962	0.037568	0.510470	0.000000	0.000000	0.548038	O.K.
19 Subscriber Minutes (SLU)	1.000000	SLU	0.771727	0.015648	0.212625	0.000000	0.000000	0.228273	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.	1.000000	WSC	1.000000	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	0.000000	HRM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
30									
31 C&WF CAT 4, WATS	0.000000	CT4	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
32									
33 Equal Access MOU	0.000000	EAM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
34									
35 Current Billings	1.000000	CB	0.715354	0.000845	0.275279	0.000000	0.008522	0.284646	O.K.
36 EU Presubscription Factor	0.000000	EPRE	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
37 EU MTS & WATS Factor	1.000000	EMTS	0.715354	0.000845	0.275279	0.000000	0.008522	0.284646	O.K.
38 EU Access, P/L and All Other Factor	1.000000	EPLO	0.715354	0.000845	0.275279	0.000000	0.008522	0.284646	O.K.
39 IX Special Access Factor	0.000000	ISPA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
40 IX Switched Access Factor	0.000000	ISWA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
41 IX Billing & Collection Services Factor	0.000000	IBC	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
42 Coin Revenue Percent	0.000000	CR	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
43 Relative Toll/Local Msgs.	1.000000	TLM	0.166331	0.002552	0.831117	0.000000	0.000000	0.833669	O.K.
44 Relative Users Percent	1.000000	RUP	0.666667	0.022850	0.310484	0.000000	0.000000	0.333333	O.K.
45 CABS Percent	1.000000	CAB	0.500000	0.001530	0.498470	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.

Bridgewater-Canistota Telephone Company

		Intrastate								
					Message Telephone Service		Private Line		TOTAL	
***** FCC PART 36 ***** Internal Allocation Factors		TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Support Assets	1.000000	D31	0.696168	0.020331	0.275399	0.000000	0.008102	0.303832	O.K.
14	Land and Support Assets	1.000000	D33	0.696168	0.020331	0.275399	0.000000	0.008102	0.303832	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	0.714764	0.019553	0.265683	0.000000	0.000000	0.285236	O.K.
19	COE Total Switching	1.000000	D68	0.714764	0.019553	0.265683	0.000000	0.000000	0.285236	O.K.
20	COE Transmission	1.000000	D85	0.634811	0.024080	0.327201	0.000000	0.013907	0.365189	O.K.
21	Total COE	1.000000	C19	0.669633	0.022108	0.300408	0.000000	0.007850	0.330367	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	0.747266	0.016847	0.228928	0.000000	0.006958	0.252734	O.K.
28	C&WF CAT 2	0.000000	D120	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29	C&WF CAT 3	1.000000	D129	0.531865	0.031627	0.422129	0.000000	0.014379	0.468135	O.K.
30	C&WF CAT 4	0.000000	D135	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
31	Total C&WF	1.000000	D137	0.710185	0.019392	0.262188	0.000000	0.008236	0.289815	O.K.
32										
33	Total Equipment	1.000000	C23	0.696168	0.020331	0.275399	0.000000	0.008102	0.303832	O.K.
34										
35	TPIS	1.000000	C32	0.696142	0.020330	0.275426	0.000000	0.008102	0.303858	O.K.
36	TPIS, excl. Acct. No. 2690	1.000000	D189	0.696168	0.020331	0.275399	0.000000	0.008102	0.303832	O.K.
37										
38	Plt. Held, Fut. Use	0.000000	D215	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
39										
40	Total Tangible Assets	0.000000	C25	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
41	Total Intangible Assets	1.000000	C29	0.000000	0.000000	1.000000	0.000000	0.000000	1.000000	O.K.
42										
43	Long-term PUC	0.000000	C36	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
44	Net Telephone Plant	1.000000	C61	0.694254	0.020471	0.277480	0.000000	0.007795	0.305746	O.K.
45	Total Net Investment	1.000000	C68	0.693622	0.020393	0.278198	0.000000	0.007787	0.306378	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	0.669003	0.002579	0.321749	0.000000	0.006670	0.330997	O.K.
49										
50	Total "BIG THREE" Expenses	1.000000	I170	0.685949	0.014935	0.291463	0.000000	0.007654	0.314051	O.K.
51										
52	Corporate Operations Expense	1.000000	I185	0.488701	0.010641	0.495206	0.000000	0.005453	0.511299	O.K.

Bridgewater-Canistota Telephone Company

***** FCC PART 36 ***** Operating Expenses and Taxes	Intrastate								TOTAL INTRASTATE	
	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 PLANT SPEC. OPER. EXPENSE:										
14										
15 Network Support, Alloc.	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Network Support, Direct	0	V149	0	0	0	0	0	0	0	O.K.
17										
18 Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19										
20 General Support, Alloc.	\$13,362	H14	\$9,302	\$272	\$3,680	\$0	\$108	\$4,060	\$4,060	O.K.
21 General Support, Direct	0	V151	0	0	0	0	0	0	0	O.K.
22										
23 Total General Support Exp.	\$13,362		\$9,302	\$272	\$3,680	\$0	\$108	\$4,060	\$4,060	O.K.
24										
25 Central Office Eq., Alloc.	\$85,661	H21	\$57,361	\$1,894	\$25,733	\$0	\$672	\$28,300	\$28,300	O.K.
26 Central Office Eq., Direct	0	V153	0	0	0	0	0	0	0	O.K.
27										
28 Total COE Exp.	\$85,661		\$57,361	\$1,894	\$25,733	\$0	\$672	\$28,300	\$28,300	O.K.
29										
30 Cust. Premises Equip.	\$0	H24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31 Coinless Pay Phone	0	G18	0	0	0	0	0	0	0	O.K.
32 Other IOT	0	H23	0	0	0	0	0	0	0	O.K.
33 IOT Direct	0	V157	0	0	0	0	0	0	0	O.K.
34										
35 Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
36										
37 Cable & Wire, Alloc.	\$79,791	H31	\$56,666	\$1,547	\$20,920	\$0	\$657	\$23,125	\$23,125	O.K.
38 Cable & Wire, Direct	0	V159	0	0	0	0	0	0	0	O.K.
39										
40 Total C&WF Exp.	\$79,791		\$56,666	\$1,547	\$20,920	\$0	\$657	\$23,125	\$23,125	O.K.
41										
42 TOTAL PLT. SPEC. OPER. EXP.	\$178,814		\$123,330	\$3,713	\$50,333	\$0	\$1,438	\$55,484	\$55,484	O.K.
43										
44 TOTAL PLT. SPEC., ex SUPPORT	\$165,452		\$114,028	\$3,441	\$46,653	\$0	\$1,330	\$51,424	\$51,424	O.K.

Bridgewater-Canistota Telephone Company

***** FCC PART 36 ***** Operating Expenses and Taxes (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Intrastate				TOTAL INTRASTATE (I)	
				Message Telephone Service		Private Line			
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)		
58 NON-SPECIFIC OPER. EXP.:									
59									
60 Oth. Plt. and Equip., Alloc.	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
61 Oth. Plt. and Equip., Direct	0	V177	0	0	0	0	0	0	O.K.
62									
63 Total Oth. Plt. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
64									
65 Network Operations, Alloc.	\$68,091	H33	\$47,403	\$1,384	\$18,752	\$0	\$552	\$20,688	O.K.
66 Network Operations, Direct	0	V179	0	0	0	0	0	0	O.K.
67									
68 Total Network Oper. Exp.	\$68,091		\$47,403	\$1,384	\$18,752	\$0	\$552	\$20,688	O.K.
69									
70 Total Access Expenses	\$0	V180	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
71									
72 Depr., Support Assets	\$16,600	H13	\$11,556	\$337	\$4,572	\$0	\$135	\$5,044	O.K.
73 Depr., COE Switching	21,008	H19	15,016	411	5,581	0	0	5,992	O.K.
74 Depr., COE Operator	0	H16	0	0	0	0	0	0	O.K.
75 Depr., COE Transmission	20,600	H20	13,077	496	6,740	0	286	7,523	O.K.
76 Depr., IOT Equipment	0	H25	0	0	0	0	0	0	O.K.
77 Depr., C&W Facilities	69,574	H31	49,410	1,349	18,241	0	573	20,164	O.K.
78 Depr., PHFU	0	H38	0	0	0	0	0	0	O.K.
79									
80 Total Depreciation Expense	\$127,782		\$89,060	\$2,593	\$35,135	\$0	\$994	\$38,722	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.	\$127,782		\$89,060	\$2,593	\$35,135	\$0	\$994	\$38,722	O.K.
90									
91 TOTAL NON-SPEC. OPER. EXP.	\$195,873		\$136,462	\$3,978	\$53,887	\$0	\$1,546	\$59,411	O.K.

Bridgewater-Canistota Telephone Company

***** FCC PART 36 ***** Operating Expenses and Taxes (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Intrastate				TOTAL INTRASTATE (I)	
				Message Telephone Service		Private Line			
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)		
105 CUSTOMER OPERATIONS EXPENSE:									
106									
107 Marketing, Allocable	\$8,416	G35	\$6,020	\$7	\$2,317	\$0	\$72	\$2,396	O.K.
108 Marketing, Direct	0	V192	0	0	0	0	0	0	O.K.
109									
110 Total Marketing Expense	\$8,416		\$6,020	\$7	\$2,317	\$0	\$72	\$2,396	O.K.
111									
112 Operator Service, Alloc.	\$556	G24	\$556	\$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	\$556		\$556	\$0	\$0	\$0	\$0	\$0	O.K.
116									
117 Classified Directory	\$0	V195	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
118 Alphabetical Directory	71	G19	55	1	15	0	0	16	O.K.
119 Foreign Directory	0	G46	0	0	0	0	0	0	O.K.
120									
121 Total Directory	\$71		\$55	\$1	\$15	\$0	\$0	\$16	O.K.
122									
123 Bus. Ofc., EU Presubscription	\$0	G36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124 Bus. Ofc., EU MTS & WATS	38,412	G37	27,478	32	10,574	0	327	10,934	O.K.
125 Bus. Ofc., EU Access, P/L & all Other	38,268	G38	27,375	32	10,534	0	326	10,893	O.K.
126 Bus. Ofc., IXC Special Access	0	G39	0	0	0	0	0	0	O.K.
127 Bus. Ofc., IXC Switched Access	0	G40	0	0	0	0	0	0	O.K.
128 Bus. Ofc., IXC B & C Services	0	G41	0	0	0	0	0	0	O.K.
129 Coin Collect & Admin.	0	G42	0	0	0	0	0	0	O.K.
130									
131 Total Business Office	\$76,680		\$54,853	\$65	\$21,108	\$0	\$653	\$21,827	O.K.
132									
133 Cust. Svc., Direct	\$0	V205	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
134 Cust. Serv., Msg. Process	3,423	G43	569	9	2,845	0	0	2,854	O.K.
135 Cust. Serv., Other B&C	7,121	G44	4,747	163	2,211	0	0	2,374	O.K.
136 Cust. Serv., CABS	10,751	G45	5,376	16	5,359	0	0	5,376	O.K.
137 Cust. Serv., EU Common Line	0	V209	0	0	0	0	0	0	O.K.
138									
139 Total Customer Service	\$21,295		\$10,692	\$188	\$10,415	\$0	\$0	\$10,603	O.K.
140									
141 Total Bus. Ofc., Cust. Serv.	\$97,975		\$65,546	\$253	\$31,523	\$0	\$653	\$32,429	O.K.
142									

Bridgewater-Canistota Telephone Company

		Intrastate								
		Message Telephone Service				Private Line				
***** FCC PART 36 ***** Operating Expenses and Taxes		TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
156	Other Cust. Serv., Alloc.	\$0	H48	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
157	Other Cust. Serv., Direct	0	V211	0	0	0	0	0	0	O.K.
158										
159	Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
160										
161	TOTAL CUSTOMER OPER. EXP.	\$107,018		\$72,177	\$261	\$33,855	\$0	\$725	\$34,841	O.K.
162										
163										
164	"BIG-THREE" EXPENSES:									
165										
166	Total Plt. Spec., ex Support	\$165,452	44	\$114,028	\$3,441	\$46,653	\$0	\$1,330	\$51,424	O.K.
167	Total Network Oper. Exp.	68,091	68	47,403	1,384	18,752	0	552	20,688	O.K.
168	Total Customer Operations	107,018	161	72,177	261	33,855	0	725	34,841	O.K.
169										
170	TOTAL "BIG THREE" EXPENSES	\$340,561		\$233,607	\$5,086	\$99,261	\$0	\$2,606	\$106,954	O.K.
171										
172										
173	CORPORATE OPERATIONS EXPENSE:									
174										
175	Exec. and Planning, Alloc.	\$12,150	H50	\$8,334	\$181	\$3,541	\$0	\$93	\$3,816	O.K.
176	Exec. and Planning, Direct	0	V213	0	0	0	0	0	0	O.K.
177										
178	Total Exec. and Planning	\$12,150		\$8,334	\$181	\$3,541	\$0	\$93	\$3,816	O.K.
179										
180	Admin. & General, Allocable	\$66,551	H50	\$45,651	\$994	\$19,397	\$0	\$509	\$20,900	O.K.
181	Admin. & General, Direct	31,765	V231	0	0	31,765	0	0	31,765	O.K.
182										
183	Total Admin. and Gen.	\$98,316		\$45,651	\$994	\$51,162	\$0	\$509	\$52,665	O.K.
184										
185	TOTAL CORPORATE OPERATIONS	\$110,466		\$53,985	\$1,175	\$54,703	\$0	\$602	\$56,481	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	0	V233	0	0	0	0	0	0	O.K.
192										
193	Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
194										
195										
196	TOTAL OPER. EXP. AND TAXES	\$592,171		\$385,954	\$9,127	\$192,779	\$0	\$4,311	\$206,217	O.K.

Bridgewater-Canistota Telephone Company

***** FCC PART 69 *****		Part 36		IntraLATA		Source		Common Line		Local Switching		Information		Common Transport		Billing and Collection		Other	
IntraLATA Revenue Requirement Summary		Total																	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)											
13 Net Investment	\$459,090	K52	\$190,837	\$93,665	\$0	\$160,940	\$0	\$13,649											
14 Rate of Return	10.00%	B19	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%											
15 Return on Rate Base	\$45,909		\$19,084	\$9,366	\$0	\$16,094	\$0	\$1,365											
16 AFUDC	0	N37	0	0	0	0	0	0											
17 ITC Amortization	0	N37	0	0	0	0	0	0											
18 Other Return Adjustments	0	Direct	0	0	0	0	0	0											
19 Net Return	\$45,909		\$19,084	\$9,366	\$0	\$16,094	\$0	\$1,365											
20 Interest Expense	0	N67	0	0	0	0	0	0											
21 Capitalized Payroll Taxes	0	N37	0	0	0	0	0	0											
22 Depreciation Adjustment	0	N37	0	0	0	0	0	0											
23 Other Income Adjustments	0	Direct	0	0	0	0	0	0											
24 After Tax Income	\$45,909		\$19,084	\$9,366	\$0	\$16,094	\$0	\$1,365											
25 State Income Taxes	\$0	29	0	0	0	0	0	0											
26 Federal Income Taxes	21,883	29	9,097	4,465	0	7,671	0	651											
27 Operating Expenses and Taxes	197,090	O195	63,434	30,341	23	57,594	24,310	21,387											
28 Uncollectibles	112	Direct	0	112	0	0	0	0											
29 Other Revenue Adjustments	0	Direct	0	0	0	0	0	0											
30 Basis for Gross Receipts Tax	264,882	16+31+32+33	91,615	44,172	23	81,359	24,310	23,403											
31 Gross Receipts Tax	11,041	37	3,819	1,841	1	3,391	1,013	976											
32 TOTAL REVENUE REQUIREMENT	\$276,035		\$95,434	\$46,125	\$24	\$84,750	\$25,323	\$24,379											

Bridgewater-Canistota Telephone Company

***** FCC PART 69 *****									
IntraLATA Investment Summary									
	Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	Land and Support Assets	L25	\$9,895	\$20,427	\$0	\$46,995	\$0	\$4,138	O.K.
14									
15	Central Office Equipment	L70	\$51,639	\$106,602	\$0	\$118,512	\$0	\$7,232	O.K.
16	Info. Term./Orig. Equipment	L78	0	0	0	0	0	0	O.K.
17	Cable and Wire Facilities	L117	330,521	0	0	126,737	0	14,363	O.K.
18									
19	Total COE, IOT, C&WF		\$382,161	\$106,602	\$0	\$245,249	\$0	\$21,595	O.K.
20									
21	Total Tangible Assets	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
22									
23	Total Tele. Plt. ex Intang.		\$392,056	\$127,030	\$0	\$292,243	\$0	\$25,733	O.K.
24	Total Intangible Assets	L144	52	17	0	39	0	3	O.K.
25									
26	Total Plant In Service		\$392,108	\$127,047	\$0	\$292,282	\$0	\$25,737	O.K.
27	Total Plt. Held Future Use	L147	0	0	0	0	0	0	O.K.
28	Total ST PUC	L163	0	0	0	0	0	0	O.K.
29	Total LT PUC	L164	0	0	0	0	0	0	O.K.
30	Total Tel. Plt. Adjust.	L169	0	0	0	0	0	0	O.K.
31									
32	TOTAL TELEPHONE PLANT		\$392,108	\$127,047	\$0	\$292,282	\$0	\$25,737	O.K.
33									
34	less:								
35	Accum. Depr., Plt. in Serv.	M23	190,012	29,734	0	122,950	0	11,349	O.K.
36	Accum. Depr. PHFU	M27	0	0	0	0	0	0	O.K.
37	Accum. Amort. Tangible Plt.	M28	0	0	0	0	0	0	O.K.
38	Accum. Amort. Intangibles	M29	0	0	0	0	0	0	O.K.
39	Accum. Amort. Other	M30	0	0	0	0	0	0	O.K.
40	Accum. Def. Inc. Taxes, Net	M47	14,617	4,736	0	10,895	0	959	O.K.
41									
42	plus:								
43	Other Assets	Direct	0	0	0	0	0	0	O.K.
44									
45	NET TELEPHONE PLANT		\$187,479	\$92,577	\$0	\$158,437	\$0	\$13,429	O.K.
46	plus:								
47	Class B RTB Stock	L171	0	0	0	0	0	0	O.K.
48	Materials and Supplies	L173	259	84	0	193	0	17	O.K.
49	Cash Working Capital	L175	3,098	1,004	0	2,309	0	203	O.K.
50	Equal Access Investment	L177	0	0	0	0	0	0	O.K.
51									
52	NET INVESTMENT		\$190,837	\$93,665	\$0	\$160,940	\$0	\$13,649	O.K.
53									

Bridgewater-Canistota Telephone Company

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	LAND AND SUPPORT ASSETS:									
14										
15	Land Assets, Message	\$1,666	N28	202	418	0	961	0	85	O.K.
16	Land Assets, Private Line	49	N28	6	12	0	28	0	2	O.K.
17										
18	Total Land Assets	\$1,715		\$208	\$430	\$0	\$990	\$0	\$87	O.K.
19										
20	Support Assets, Message	\$77,461	N28	\$9,410	\$19,426	\$0	\$44,690	\$0	\$3,935	O.K.
21	Support Assets, Private Line	2,279	N28	277	572	0	1,315	0	116	O.K.
22										
23	Total Support Assets	\$79,740		\$9,687	\$19,997	\$0	\$46,005	\$0	\$4,051	O.K.
24										
25	Total Land and Supp. Assets	\$81,455		\$9,895	\$20,427	\$0	\$46,995	\$0	\$4,138	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	\$106,602	(E)	\$0	\$106,602	\$0	\$0	\$0	\$0	O.K.
40	Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41										
42	Total Local Switching	\$106,602		\$0	\$106,602	\$0	\$0	\$0	\$0	O.K.
43										
44	Total Switching	\$106,602		\$0	\$106,602	\$0	\$0	\$0	\$0	O.K.

Bridgewater-Canistota Telephone Company

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58	COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59	COE Exch. Line - Message	51,639	(D)	51,639	0	0	0	0	0	O.K.
60	COE Exch. Line - PL etc.	1,570	(I)	0	0	0	0	0	1,570	O.K.
61	COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	O.K.
62	COE Interexchange, Message	118,512	(G)	0	0	0	118,512	0	0	O.K.
63	COE Interexchange, PL	5,662	(I)	0	0	0	0	0	5,662	O.K.
64	COE Interexchange, Assigned	0	(G)	0	0	0	0	0	0	O.K.
65	COE H/R Message	0	(G)	0	0	0	0	0	0	O.K.
66	COE H/R Assigned	0	Direct	0	0	0	0	0	0	O.K.
67										
68	Total COE Transmission	\$177,383		\$51,639	\$0	\$0	\$118,512	\$0	\$7,232	O.K.
69										
70	Total Central Office Equip.	\$283,985		\$51,639	\$106,602	\$0	\$118,512	\$0	\$7,232	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	\$10,046	(I)	\$0	\$0	\$0	\$0	\$0	\$10,046	O.K.
83	Exchange Message	330,521	(D)	330,521	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	\$340,568		\$330,521	\$0	\$0	\$0	\$0	\$10,046	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	\$126,737	(G)	\$0	\$0	\$0	\$126,737	\$0	\$0	O.K.
94	Interexchange PL, WATS	4,317	(I)	0	0	0	0	0	4,317	O.K.
95	Interexchange Assigned	0	(G)	0	0	0	0	0	0	O.K.
96										
97	Total Interexchange C&WF	\$131,054		\$0	\$0	\$0	\$126,737	\$0	\$4,317	O.K.

Bridgewater-Canistota Telephone Company

***** FCC PART 69 *****										
IntraLATA Investment Detail	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
111 H/R C&WF, Message	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112 H/R C&WF, WATS	0	(I)	0	0	0	0	0	0	0	O.K.
113 H/R C&WF, Assigned	0	Direct	0	0	0	0	0	0	0	O.K.
114										
115 Total Host/Remote C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
116										
117 Total Cable and Wire Facil.	\$471,622		\$330,521	\$0	\$0	\$126,737	\$0	\$14,363	\$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	\$112	N37	\$52	\$17	\$0	\$39	\$0	\$3	\$0	O.K.
145										
146										
147 PROPERTY HELD FOR FUTURE US	\$0	N46	0	0	0	0	0	0	0	O.K.

Bridgewater-Canistota Telephone Company

***** FCC PART 69 *****		Part 36							
IntraLATA Investment Detail		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	Short-term	\$0	N46	\$0	\$0	\$0	\$0	\$0	O.K.
163	Long-term	0	N46	0	0	0	0	0	O.K.
164	Total Plt. Under Const.	\$0		\$0	\$0	\$0	\$0	\$0	O.K.
165									
166	TELEPHONE PLANT ADJUSTMENT	\$0	N46	\$0	\$0	\$0	\$0	\$0	O.K.
167									
168	CLASS B RTB STOCK	\$0	N37	\$0	\$0	\$0	\$0	\$0	O.K.
169	MATERIALS AND SUPPLIES	\$554	N37	\$259	\$84	\$0	\$193	\$0	O.K.
170	CASH WORKING CAPITAL	\$6,615	N37	\$3,098	\$1,004	\$0	\$2,309	\$0	O.K.
171	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	O.K.
172									
173									
174									
175									
176									
177									

Bridgewater-Canistota Telephone Company

***** FCC PART 69 *****		Part 36							
IntraLATA Reserves and Deferrals		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
(A)	IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
13	ACCUM. DEPRECIATION, TPIS:								
14									
15	Support Assets	N28	\$3,636	\$7,506	\$0	\$17,269	\$0	\$1,521	O.K.
16	COE Switching	L44	0	22,228	0	0	0	0	O.K.
17	COE Operator	L32	0	0	0	0	0	0	O.K.
18	COE Transmission	L68	17,900	0	0	41,079	0	2,507	O.K.
19	IOT Equipment	L78	0	0	0	0	0	0	O.K.
20	Cable and Wire Facilities	L117	168,477	0	0	64,602	0	7,321	O.K.
21	Other Plant	N37	0	0	0	0	0	0	O.K.
22									
23	Total Accum. Depr., TPIS		\$190,012	\$29,734	\$0	\$122,950	\$0	\$11,349	O.K.
24									
25	ACCUM. AMORTIZATION:								
26									
27	Accum. Depreciation, PHFU	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28	Accum. Amort., Tangible Inv.	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
29	Accum. Amort., Intang. Inv.	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30	Accum. Amort., Other	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31									
32	Tot. Accum. Amortization		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33									
34	Total Accum. Depr./Amort		\$190,012	\$29,734	\$0	\$122,950	\$0	\$11,349	O.K.
35									
36									
37	ACCUM. DEF. INC. TAXES, NET:								
38									
39	Support Assets	N28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40	COE Switching	L44	0	0	0	0	0	0	O.K.
41	COE Operator	L32	0	0	0	0	0	0	O.K.
42	COE Transmission	L68	0	0	0	0	0	0	O.K.
43	IOT Equipment	L78	0	0	0	0	0	0	O.K.
44	Cable and Wire Fac.	L117	0	0	0	0	0	0	O.K.
45	Unclassified	N37	14,617	4,736	0	10,895	0	959	O.K.
46									
47	Total Accum. Def. Inc. Taxes		\$14,617	\$4,736	\$0	\$10,895	\$0	\$959	O.K.

Bridgewater-Canistota Telephone Company

***** FCC PART 69 ***** Apportionment Factors		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 Central Office Equipment	\$283,985	L70	\$51,639	\$106,602	\$0	\$118,512	\$0	\$7,232	O.K.	
14 Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.	
15 C&W Facilities	471,622	L117	330,521	0	0	126,737	0	14,363	O.K.	
16										
17 Total	\$755,607		\$382,161	\$106,602	\$0	\$245,249	\$0	\$21,595	O.K.	
18 Factor	1.000000		0.505766	0.141082	0.000000	0.324572	0.000000	0.028580	O.K.	
19										
20 Sum: Sw., Trans., Other	\$373,446	17	\$0	\$106,602	\$0	\$245,249	\$0	\$21,595	O.K.	
21 Factor	1.000000		0.000000	0.285456	0.000000	0.656717	0.000000	0.057827	O.K.	
22										
23 Central Office Equipment	\$283,985	L70	\$51,639	\$106,602	\$0	\$118,512	\$0	\$7,232	O.K.	
24 Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.	
25 C&WF, Excl. Exch. Message	141,100	L117-83	0	0	0	126,737	0	14,363	O.K.	
26										
27 Total	\$425,086		\$51,639	\$106,602	\$0	\$245,249	\$0	\$21,595	O.K.	
28 Factor	1.000000		0.121480	0.250779	0.000000	0.576939	0.000000	0.050802	O.K.	
29										
30 General Support Facilities	\$81,455	L25	\$9,895	\$20,427	\$0	\$46,995	\$0	\$4,138	O.K.	
31 Central Office Equipment	283,985	13	51,639	106,602	0	118,512	0	7,232	O.K.	
32 Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.	
33 C&W Facilities	471,622	15	330,521	0	0	126,737	0	14,363	O.K.	
34 Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.	
35										
36 Total	\$837,062		\$392,056	\$127,030	\$0	\$292,243	\$0	\$25,733	O.K.	
37 Factor	1.000000		0.468371	0.151756	0.000000	0.349130	0.000000	0.030743	O.K.	
38										
39 Sum: Com. Ln., Sw., Trans.	\$811,329	36	\$392,056	\$127,030	\$0	\$292,243	\$0	\$0	O.K.	
40 Factor	1.000000		0.483227	0.156570	0.000000	0.360203	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	\$837,174	K26	\$392,108	\$127,047	\$0	\$292,282	\$0	\$25,737	O.K.	
46 Factor	1.000000		0.468371	0.151756	0.000000	0.349130	0.000000	0.030743	O.K.	

Bridgewater-Canistota Telephone Company

***** FCC PART 69 ***** Apportionment Factors		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
60 Interstate Equiv. Factor	0.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
61 Wtd. Std. Work Seconds	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
62										
63 "BIG THREE" Expenses	\$105,655	O171	\$31,265	\$15,477	\$15	\$29,622	\$15,957	\$13,318		O.K.
64 Factor	1.000000		0.295917	0.146489	0.000143	0.280362	0.151031	0.126050		0
65										
66 Net Investment	\$459,090	J13	\$190,837	\$93,665	\$0	\$160,940	\$0	\$13,649		O.K.
67 Factor	1.000000		0.415685	0.204022	0.000000	0.350563	0.000000	0.029731		O.K.

Bridgewater-Canistota Telephone Company

Part 36		Operating Expenses and Taxes							Other	
IntraLATA Total		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		Operating Expenses and Taxes	Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
13	PLANT SPEC. OPER. EXPENSE:									
14	Network Support, Alloc.		\$0	N37 Direct	\$0	\$0	\$0	\$0	\$0	O.K.
15	Network Support, Direct		0		0	0	0	0	0	O.K.
16	Total Network Support Exp.		\$0		\$0	\$0	\$0	\$0	\$0	O.K.
17	General Support, Alloc.		\$3,788	N30 Direct	\$480	\$950	\$0	\$2,186	\$0	O.K.
18	General Support, Direct		0		0	0	0	0	0	O.K.
19	Total General Support Exp.		\$3,788		\$480	\$950	\$0	\$2,186	\$0	O.K.
20	Central Office Eq., Alloc.		\$26,406	N31 Direct	\$4,802	\$9,912	\$0	\$11,020	\$0	O.K.
21	Central Office Eq., Direct		0		0	0	0	0	0	O.K.
22	Total COE Exp.		\$26,406		\$4,802	\$9,912	\$0	\$11,020	\$0	O.K.
23	Cust. Premises Equip.		\$0	L76	\$0	\$0	\$0	\$0	\$0	O.K.
24	Other IOT		0	N43	0	0	0	0	0	O.K.
25	IOT Direct		0	Direct	0	0	0	0	0	O.K.
26	Total IOT Exp.		\$0		\$0	\$0	\$0	\$0	\$0	O.K.
27	Cable & Wire, Alloc.		\$21,577	N33 Direct	\$15,122	\$0	\$0	\$5,798	\$0	O.K.
28	Cable & Wire, Direct		0		0	0	0	0	0	O.K.
29	Total C&WF Exp.		\$21,577		\$15,122	\$0	\$0	\$5,798	\$0	O.K.
30	TOTAL PLT. SPEC. OPER. EXP.		\$51,771		\$20,384	\$10,862	\$0	\$19,003	\$0	O.K.
31	TOTAL PLT. SPEC., ex SUPPORT		\$47,983		\$19,923	\$9,912	\$0	\$16,818	\$0	O.K.

Bridgewater-Canistota Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	IntraLATA Total								
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
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.	\$19,304	N18	\$9,763	\$2,723	\$0	\$6,265	\$0	\$552	O.K.
65 Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66									
67 Total Network Oper. Exp.	\$19,304		\$9,763	\$2,723	\$0	\$6,265	\$0	\$552	O.K.
68									
69 Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70									
71 Depr., Support Assets	\$4,706	L23	\$572	\$1,180	\$0	\$2,715	\$0	\$239	O.K.
72 Depr., COE Switching	5,581	L44	0	5,581	0	0	0	0	O.K.
73 Depr., COE Operator	0	L32	0	0	0	0	0	0	O.K.
74 Depr., COE Transmission	7,027	L68	2,046	0	0	4,695	0	286	O.K.
75 Depr., IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
76 Depr., C&W Facilities	18,814	L117	13,186	0	0	5,056	0	573	O.K.
77 Depr., PHFU	0	L147	0	0	0	0	0	0	O.K.
78									
79 Total Depreciation Expense	\$36,129		\$15,803	\$6,762	\$0	\$12,466	\$0	\$1,099	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.	\$36,129		\$15,803	\$6,762	\$0	\$12,466	\$0	\$1,099	O.K.
89									
90 TOTAL NON-SPEC. OPER. EXP.	\$55,433		\$25,566	\$9,485	\$0	\$18,731	\$0	\$1,650	O.K.

Bridgewater-Canistota Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
104 CUSTOMER OPERATIONS EXPENSE:									
105									
106 Marketing, Allocable	\$2,388	N37	\$1,119	\$362	\$0	\$834	\$0	\$73	O.K.
107 Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108									
109 Total Marketing Expense	\$2,388		\$1,119	\$362	\$0	\$834	\$0	\$73	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	15	(F)	0	0	15	0	0	0	O.K.
118 Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119									
120 Total Directory	\$15		\$0	\$0	\$15	\$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	10,860	(H)	0	0	0	0	0	10,860	O.K.
125 Bus. Ofc., EU Message	10,901	(H)	0	0	0	0	10,901	0	O.K.
126 Bus. Ofc., EU Reserved	0	(I)	0	0	0	0	0	0	O.K.
127 Bus. Ofc., IX Special Access	0	(I)	0	0	0	0	0	0	O.K.
128 Bus. Ofc., IX Switched Access	0	N40	0	0	0	0	0	0	O.K.
129 Bus. Ofc., IX Billing and Collection	0	(H)	0	0	0	0	0	0	O.K.
130 Bus. Ofc., Coin Collection & Administr	0	(D)	0	0	0	0	0	0	O.K.
131 Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
132									
133 Total Business Office	\$21,762		\$0	\$0	\$0	\$0	\$10,901	\$10,860	O.K.
134									
135 Cust. Serv., Msg. Process	\$2,845	(H)	0	0	0	0	2,845	0	O.K.
136 Cust. Serv., Other B&C	2,211	(H)	0	0	0	0	2,211	0	O.K.
137 Cust. Serv., CABS	5,359	N21	0	1,530	0	3,519	0	310	O.K.
138 Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139									
140 Total Customer Service	\$10,415		\$0	\$1,530	\$0	\$3,519	\$5,056	\$310	O.K.
141									
142 Total BO, CS, OS, Dir.	\$32,192		\$0	\$1,530	\$15	\$3,519	\$15,957	\$11,170	O.K.

Bridgewater-Canistota Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
158 Other Cust. Serv., Alloc.	\$0	142	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
159 Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	0	O.K.
160										
161 Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162										
163 TOTAL CUSTOMER OPER. EXP.	\$34,580		\$1,119	\$1,892	\$15	\$4,353	\$15,957	\$11,244		O.K.
164										
165 "BIG-THREE" EXPENSES:										
166										
167 Total Plt. Specific Exp.	\$51,771	41	\$20,384	\$10,862	\$0	\$19,003	\$0	\$1,522		O.K.
168 Total Plt Non-specific Exp.	19,304	62 + 67 +69	9,763	2,723	0	6,265	0	552		O.K.
169 Total Customer Operations	34,580	163	1,119	1,892	15	4,353	15,957	11,244		O.K.
170										
171 TOTAL "BIG THREE" EXPENSES	\$105,655		\$31,265	\$15,477	\$15	\$29,622	\$15,957	\$13,318		O.K.
172										
173 CORPORATE OPERATIONS EXPENSE:										
174										
175 Exec. and Planning, Alloc.	\$3,634	N64	\$1,075	\$532	\$1	\$1,019	\$549	\$458		O.K.
176 Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0		O.K.
177										
178 Total Exec. and Planning	\$3,634		\$1,075	\$532	\$1	\$1,019	\$549	\$458		O.K.
179										
180 Admin. & General, Allocable	\$19,906	N64	\$5,891	\$2,916	\$3	\$5,581	\$3,006	\$2,509		O.K.
181 Admin. & General, Direct	31,765	Direct	9,400	4,653	5	8,906	4,797	4,004		O.K.
182										
183 Total Admin. and Gen.	\$51,671		\$15,290	\$7,569	\$7	\$14,487	\$7,804	\$6,513		O.K.
184										
185 TOTAL CORPORATE OPERATIONS	\$55,306		\$16,366	\$8,102	\$8	\$15,506	\$8,353	\$6,971		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	0	Direct	0	0	0	0	0	0		O.K.
191										O.K.
192										
193 Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0		O.K.
194										
195 TOTAL OPER. EXP. AND TAXES	\$197,090		\$63,434	\$30,341	\$23	\$57,594	\$24,310	\$21,387		O.K.

Bridgewater-Canistota Telephone Company

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	InterLATA Revenue Requirement Summary	InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
13	Net Investment	\$32,737	052	\$13,951	\$6,879	\$0	\$11,908	\$0	\$0
14	Rate of Return	10.00%	B19	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
15	Return on Rate Base	\$3,274		\$1,395	\$688	\$0	\$1,191	\$0	\$0
16									
17	AFUDC	\$0	T37	0	0	0	0	0	0
18	ITC Amortization	0	T37	0	0	0	0	0	0
19	Other Return Adjustments	0	Direct	0	0	0	0	0	0
20									
21	Net Return	\$3,274		\$1,395	\$688	\$0	\$1,191	\$0	\$0
22									
23	Interest Expense	\$0	T67	0	0	0	0	0	0
24	Capitalized Payroll Taxes	0	T37	0	0	0	0	0	0
25	Depreciation Adjustment	0	T37	0	0	0	0	0	0
26	Other Income Adjustments	0	Direct	0	0	0	0	0	0
27									
28	After Tax Income	\$3,274		\$1,395	\$688	\$0	\$1,191	\$0	\$0
29									
30	State Income Taxes	\$0	29	\$0	\$0	\$0	\$0	\$0	\$0
31	Federal Income Taxes	1,560	29	665	328	0	568	0	0
32	Operating Expenses and Taxes	9,127	U195	3,874	1,728	1	3,235	249	39
33	Uncollectibles	0	Direct	0	0	0	0	0	0
34	Other Revenue Adjustments	0	Direct	0	0	0	0	0	0
35									
36	Basis for Gross Receipts Tax	13,861	16+31+32+33	5,934	2,743	1	4,994	249	39
37									
38	Gross Receipts Tax	581	37	247	114	0	208	10	2
39									
40	TOTAL REVENUE REQUIREMENT	\$14,542		\$6,181	\$2,857	\$1	\$5,202	\$259	\$41
41									
42									
43									
44									

Bridgewater-Canistota Telephone Company

***** FCC PART 69 ***** InterLATA Investment Summary		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 Land and Support Assets	\$5,841	R25	\$743	\$1,535	\$0	\$3,563	\$0	\$0	\$0	O.K.
14										
15 Central Office Equipment	\$20,368	R70	\$3,800	\$7,845	\$0	\$8,722	\$0	\$0	\$0	O.K.
16 Info. Term./Orig. Equipment	0	R78	0	0	0	0	0	0	0	O.K.
17 Cable and Wire Facilities	33,819	R117	24,324	0	0	9,495	0	0	0	O.K.
18										
19 Total COE, IOT, C&WF	\$54,187		\$28,124	\$7,845	\$0	\$18,217	\$0	\$0	\$0	O.K.
20										
21 Total Tangible Assets	\$0	R141	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
22										
23 Total Tele. Plt. ex Intang.	\$60,028		\$28,868	\$9,380	\$0	\$21,781	\$0	\$0	\$0	O.K.
24 Total Intangible Assets	0	R144	0	0	0	0	0	0	0	O.K.
25										
26 Total Plant In Service	\$60,028		\$28,868	\$9,380	\$0	\$21,781	\$0	\$0	\$0	O.K.
27 Total Plt. Held Future Use	0	R147	0	0	0	0	0	0	0	O.K.
28 Total ST PUC	0	R163	0	0	0	0	0	0	0	O.K.
29 Total LT PUC	0	R164	0	0	0	0	0	0	0	O.K.
30 Total Tel. Plt. Adjust.	0	R169	0	0	0	0	0	0	0	O.K.
31										
32 TOTAL TELEPHONE PLANT	\$60,028		\$28,868	\$9,380	\$0	\$21,781	\$0	\$0	\$0	O.K.
33										
34 less:										
35 Accum. Depr., Plt. in Serv.	25,362	S23	13,989	2,200	0	9,173	0	0	0	O.K.
36 Accum. Depr. PHFU	0	S27	0	0	0	0	0	0	0	O.K.
37 Accum. Amort. Tangible Plt.	0	S28	0	0	0	0	0	0	0	O.K.
38 Accum. Amort. Intangibles	0	S29	0	0	0	0	0	0	0	O.K.
39 Accum. Amort. Other	0	S30	0	0	0	0	0	0	0	O.K.
40 Accum. Def. Inc. Taxes, Net	2,238	S47	1,076	350	0	812	0	0	0	O.K.
41										
42 plus:										
43 Other Assets	0	Direct	0	0	0	0	0	0	0	O.K.
44										
45 NET TELEPHONE PLANT	\$32,429		\$13,802	\$6,831	\$0	\$11,796	\$0	\$0	\$0	O.K.
46 plus:										
47 Class B RTB Stock	0	R171	0	0	0	0	0	0	0	O.K.
48 Materials and Supplies	40	R173	19	6	0	14	0	0	0	O.K.
49 Cash Working Capital	268	R175	129	42	0	97	0	0	0	O.K.
50 Equal Access Investment	0	R177	0	0	0	0	0	0	0	O.K.
51										
52 NET INVESTMENT	\$32,737		\$13,951	\$6,879	\$0	\$11,908	\$0	\$0	\$0	O.K.
53										

elephone Company

***** FCC PART 69 *****									
InterLATA Investment Detail	Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 LAND AND SUPPORT ASSETS:									
14									
15 Land Assets, Message	\$123	T28	\$16	\$32	\$0	\$75	\$0	\$0	O.K.
16 Land Assets, Private Line	0	T28	0	0	0	0	0	0	O.K.
17									
18 Total Land Assets	\$123		\$16	\$32	\$0	\$75	\$0	\$0	O.K.
19									
20 Support Assets, Message	5,718	T28	\$728	\$1,502	\$0	\$3,488	\$0	\$0	O.K.
21 Support Assets, Private Line	0	T28	0	0	0	0	0	0	O.K.
22									
23 Total Support Assets	\$5,718		\$728	\$1,502	\$0	\$3,488	\$0	\$0	O.K.
24									
25 Total Land and Supp. Assets	\$5,841		\$743	\$1,535	\$0	\$3,563	\$0	\$0	O.K.
26									
27 CENTRAL OFFICE EQUIPMENT:									
28									
29 Operator Sys., DA	\$0	(F)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30 Operator Sys., Other	0	(I)	0	0	0	0	0	0	O.K.
31									
32 Total Operator Systems	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33									
34 Tandem Switching	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35 Tandem Assigned	0	Direct	0	0	0	0	0	0	O.K.
36									
37 Total Tandem Switching	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
38									
39 Local Switching	\$7,845	(E)	\$0	\$7,845	\$0	\$0	\$0	\$0	O.K.
40 Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41									
42 Total Local Switching	\$7,845		\$0	\$7,845	\$0	\$0	\$0	\$0	O.K.
43									
44 Total Switching	\$7,845		\$0	\$7,845	\$0	\$0	\$0	\$0	O.K.

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***** FCC PART 69 ***** InterLATA Investment Detail		Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58	COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59	COE Exch. Line - Message	3,800	(D)	3,800	0	0	0	0	0	O.K.
60	COE Exch. Line - PL etc.	0	(I)	0	0	0	0	0	0	O.K.
61	COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	O.K.
62	COE Interexchange, Message	8,722	(G)	0	0	0	8,722	0	0	O.K.
63	COE Interexchange, PL	0	(I)	0	0	0	0	0	0	O.K.
64	COE Interexchange, Assigned	0	(G)	0	0	0	0	0	0	O.K.
65	COE H/R Message	0	(G)	0	0	0	0	0	0	O.K.
66	COE H/R Assigned	0	Direct	0	0	0	0	0	0	O.K.
67										
68	Total COE Transmission	\$12,522		\$3,800	\$0	\$0	\$8,722	\$0	\$0	O.K.
69										
70	Total Central Office Equip.	\$20,368		\$3,800	\$7,845	\$0	\$8,722	\$0	\$0	O.K.
71										
72	IOT EQUIPMENT:									
73										
74	Public Telephone	\$0	T43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
75	Coinless Pay Phone	0	(D)	0	0	0	0	0	0	O.K.
76	Customer Premises Equipment	0	T60	0	0	0	0	0	0	O.K.
77										
78	Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
79										
80	CABLE AND WIRE FACILITIES:									
81										
82	Exchange PL and WATS	\$0	(I)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83	Exchange Message	24,324	(D)	24,324	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	\$24,324		\$24,324	\$0	\$0	\$0	\$0	\$0	O.K.
87										
88	Exchange Trunk, Message	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
89	Exchange Trunk, PL	0	Direct	0	0	0	0	0	0	O.K.
90										
91	Total Exchange Trunk C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
92										
93	Interexchange Message	\$9,495	(G)	\$0	\$0	\$0	\$9,495	\$0	\$0	O.K.
94	Interexchange PL, WATS	0	(I)	0	0	0	0	0	0	O.K.
95	Interexchange Assigned	0	(G)	0	0	0	0	0	0	O.K.
96										
97	Total Interexchange C&WF	\$9,495		\$0	\$0	\$0	\$9,495	\$0	\$0	O.K.

elephone Company

***** FCC PART 69 *****		Part 36 InterLATA Investment							
Detail		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
(A)	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other		
111	H/R C&WF, Message	\$0	(G)	\$0	\$0	\$0	\$0	\$0	O.K.
112	H/R C&WF, WATS	0	(I)	0	0	0	0	0	O.K.
113	H/R C&WF, Assigned	0	Direct	0	0	0	0	0	O.K.
114									
115	Total Host/Remote C&WF	\$0		\$0	\$0	\$0	\$0	\$0	O.K.
116									
117	Total Cable and Wire Facil.	\$33,819		\$24,324	\$0	\$0	\$9,495	\$0	O.K.
118									
119	TANGIBLE ASSETS:								
120									
121	Land and Support Leases	\$0	T28	\$0	\$0	\$0	\$0	\$0	O.K.
122									
123	COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	O.K.
124	COE Tandem Switching Leases	0	34	0	0	0	0	0	O.K.
125	COE Local Switching Leases	0	39	0	0	0	0	0	O.K.
126	COE Transmission Leases	0	68	0	0	0	0	0	O.K.
127									
128	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	O.K.
129									
130	IOT Equipment Leases	\$0	76	\$0	\$0	\$0	\$0	\$0	O.K.
131									
132	C&WF Leases	\$0	117	\$0	\$0	\$0	\$0	\$0	O.K.
133									
134	Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	O.K.
135									
136	Leasehold Impr., Alloc.	\$0	T37	\$0	\$0	\$0	\$0	\$0	O.K.
137	Leasehold Impr., Direct	0	Direct	0	0	0	0	0	O.K.
138									
139	Total Leasehold Improvementsa	\$0		\$0	\$0	\$0	\$0	\$0	O.K.
140									
141	Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	O.K.
142									
143									
144	TOTAL INTANGIBLE ASSETS	\$0	T37	\$0	\$0	\$0	\$0	\$0	O.K.
145									
146									
147	PROPERTY HELD FOR FUTURE US	\$0	T46	\$0	\$0	\$0	\$0	\$0	O.K.

Telephone Company

***** FCC PART 69 ***** InterLATA Investment Detail		Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
161	PLANT UNDER CONSTRUCTION:									
162										
163	Short-term	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
164	Long-term	0	T46	0	0	0	0	0	0	O.K.
165										
166	Total Plt. Under Const.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
167										
168										
169	TELEPHONE PLANT ADJUSTMENT	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170										
171	CLASS B RTB STOCK	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172										
173	MATERIALS AND SUPPLIES	\$40	T37	\$19	\$6	\$0	\$14	\$0	\$0	O.K.
174										
175	CASH WORKING CAPITAL	\$268	T37	\$129	\$42	\$0	\$97	\$0	\$0	O.K.
176										
177	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

Bridgewater-Canistota Telephone Company

***** FCC PART 69 *****									
InterLATA Reserves and Deferrals	Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 ACCUM. DEPRECIATION, TPIS:									
14									
15 Support Assets	\$2,147	T28	\$273	\$564	\$0	\$1,309	\$0	\$0	O.K.
16 COE Switching	1,636	R44	0	1,636	0	0	0	0	O.K.
17 COE Operator	0	R32	0	0	0	0	0	0	O.K.
18 COE Transmission	4,340	R68	1,317	0	0	3,023	0	0	O.K.
19 IOT Equipment	0	R78	0	0	0	0	0	0	O.K.
20 Cable and Wire Facilities	17,239	R117	12,399	0	0	4,840	0	0	O.K.
21 Other Plant	0	T37	0	0	0	0	0	0	O.K.
22									
23 Total Accum. Depr., TPIS	\$25,362		\$13,989	\$2,200	\$0	\$9,173	\$0	\$0	O.K.
24									
25 ACCUM. AMORTIZATION:									
26									
27 Accum. Depreciation, PHFU	0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28 Accum. Amort., Tangible Inv.	0	T37	0	0	0	0	0	0	O.K.
29 Accum. Amort., Intang. Inv.	0	T37	0	0	0	0	0	0	O.K.
30 Accum. Amort., Other	0	T37	0	0	0	0	0	0	O.K.
31									
32 Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33									
34 Total Accum. Depr./Amort.	\$25,362		\$13,989	\$2,200	\$0	\$9,173	\$0	\$0	O.K.
35									
36									
37 ACCUM. DEF. INC. TAXES, NET:									
38									
39 Support Assets	\$0	T28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40 COE Switching	0	R44	0	0	0	0	0	0	O.K.
41 COE Operator	0	R32	0	0	0	0	0	0	O.K.
42 COE Transmission	0	R68	0	0	0	0	0	0	O.K.
43 IOT Equipment	0	R78	0	0	0	0	0	0	O.K.
44 Cable and Wire Fac.	0	R117	0	0	0	0	0	0	O.K.
45 Unclassified	2,238	T37	1,076	350	0	812	0	0	O.K.
46									
47 Total Accum. Def. Inc. Taxes	\$2,238		\$1,076	\$350	\$0	\$812	\$0	\$0	O.K.

Bridgewater-Canistota Telephone Company

***** FCC PART 69 ***** Apportionment Factors		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Central Office Equipment	\$20,368	R70	\$3,800	\$7,845	\$0	\$8,722	\$0	\$0	O.K.
14	Info. Orig./Term. Eqpt.	0	R78	0	0	0	0	0	0	O.K.
15	C&W Facilities	33,819	R117	24,324	0	0	9,495	0	0	O.K.
16										
17	Total	\$54,187		\$28,124	\$7,845	\$0	\$18,217	\$0	\$0	O.K.
18	Factor	1.000000		0.519023	0.144785	0.000000	0.336192	0.000000	0.000000	O.K.
19										
20	Sum: Sw., Trans., Other	\$26,063	17	\$0	\$7,845	\$0	\$18,217	\$0	\$0	O.K.
21	Factor	1.000000		0.000000	0.301022	0.000000	0.698978	0.000000	0.000000	O.K.
22										
23	Central Office Equipment	\$20,368	R70	\$3,800	\$7,845	\$0	\$8,722	\$0	\$0	O.K.
24	Info. Orig./Term. Eqpt.	0	R78	0	0	0	0	0	0	O.K.
25	C&WF, Excl. Exch. Message	9,495	R117-83	0	0	0	9,495	0	0	O.K.
26										
27	Total	\$29,863		\$3,800	\$7,845	\$0	\$18,217	\$0	\$0	O.K.
28	Factor	1.000000		0.127257	0.262715	0.000000	0.610028	0.000000	0.000000	O.K.
29										
30	General Support Facilities	\$5,841	R25	\$743	\$1,535	\$0	\$3,563	\$0	\$0	O.K.
31	Central Office Equipment	20,368	13	3,800	7,845	0	8,722	0	0	O.K.
32	Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.
33	C&W Facilities	33,819	15	24,324	0	0	9,495	0	0	O.K.
34	Equal Access Investment	0	R177	0	0	0	0	0	0	O.K.
35										
36	Total	\$60,028		\$28,868	\$9,380	\$0	\$21,781	\$0	\$0	O.K.
37	Factor	1.000000		0.480900	0.156261	0.000000	0.362839	0.000000	0.000000	O.K.
38										
39	Sum: Com. Ln., Sw., Trans.	\$60,028	36	\$28,868	\$9,380	\$0	\$21,781	\$0	\$0	O.K.
40	Factor	1.000000		0.480900	0.156261	0.000000	0.362839	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	\$60,028	Q26	\$28,868	\$9,380	\$0	\$21,781	\$0	\$0	O.K.
46	Factor	1.000000		0.480900	0.156261	0.000000	0.362839	0.000000	0.000000	O.K.

Bridgewater-Canistota Telephone Company

***** FCC PART 69 ***** Apportionment Factors		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
60 Interstate Equiv. Factor	0.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
61 Wtd. Std. Work Seconds	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
62										
63 "BIG THREE" Expenses	\$5,358	U171	\$2,223	\$1,007	\$1	\$1,890	\$204	\$32		O.K.
64 Factor	1.000000		0.414930	0.187928	0.000207	0.352780	0.038056	0.006035		0
65										
66 Net Investment	32,737	P13	13,951	6,879	0	11,908	0	0		O.K.
67 Factor	1.000000		0.426139	0.210121	0.000000	0.363739	0.000000	0.000000		O.K.

Bridgewater-Canistota Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 PLANT SPEC. OPER. EXPENSE:									
14									
15 Network Support, Alloc.	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Network Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
17									
18 Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19									
20 General Support, Alloc.	\$272	T30	\$35	\$71	\$0	\$166	\$0	\$0	O.K.
21 General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
22									
23 Total General Support Exp.	\$272		\$35	\$71	\$0	\$166	\$0	\$0	O.K.
24									
25 Central Office Eq., Alloc.	\$1,894	T31	\$353	\$729	\$0	\$811	\$0	\$0	O.K.
26 Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O.K.
27									
28 Total COE Exp.	\$1,894		\$353	\$729	\$0	\$811	\$0	\$0	O.K.
29									
30 Cust. Premises Equip.	\$0	R76	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31 Other IOT	0	T43	0	0	0	0	0	0	O.K.
32 IOT Direct	0	Direct	0	0	0	0	0	0	O.K.
33									
34 Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35									
36 Cable & Wire, Alloc.	\$1,547	T33	\$1,113	\$0	\$0	\$434	\$0	\$0	O.K.
37 Cable & Wire, Direct	0	Direct	0	0	0	0	0	0	O.K.
38									
39 Total C&WF Exp.	\$1,547		\$1,113	\$0	\$0	\$434	\$0	\$0	O.K.
40									
41 TOTAL PLT. SPEC. OPER. EXP.	\$3,713		\$1,501	\$801	\$0	\$1,411	\$0	\$0	O.K.
42									
43 TOTAL PLT. SPEC., ex SUPPORT	\$3,441		\$1,466	\$729	\$0	\$1,245	\$0	\$0	O.K.

Bridgewater-Canistota Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 InterLATA		Common	Local	Information	Common	Billing and	Other	
	Total	Apportion	Line	Switching		Transport	Collection		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
57 NON-SPECIFIC OPER. EXP.:									
58									
59 Oth. Plt. and Equip., Alloc.	\$0	T18	\$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.	\$1,384	T18	\$719	\$200	\$0	\$465	\$0	\$0	O.K.
65 Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66									
67 Total Network Oper. Exp.	\$1,384		\$719	\$200	\$0	\$465	\$0	\$0	O.K.
68									
69 Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70									
71 Depr., Support Assets	\$337	R23	\$43	\$89	\$0	\$206	\$0	\$0	O.K.
72 Depr., COE Switching	411	R44	0	411	0	0	0	0	O.K.
73 Depr., COE Operator	0	R32	0	0	0	0	0	0	O.K.
74 Depr., COE Transmission	496	R68	151	0	0	346	0	0	O.K.
75 Depr., IOT Equipment	0	R78	0	0	0	0	0	0	O.K.
76 Depr., C&W Facilities	1,349	R117	970	0	0	379	0	0	O.K.
77 Depr., PHFU	0	R147	0	0	0	0	0	0	O.K.
78									
79 Total Depreciation Expense	\$2,593		\$1,164	\$499	\$0	\$930	\$0	\$0	O.K.
80									
81 Amort., Tangible Assets	\$0	R141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
82 Amort., Intangible Assets	0	R144	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.	\$2,593		\$1,164	\$499	\$0	\$930	\$0	\$0	O.K.
89									
90 TOTAL NON-SPEC. OPER. EXP.	\$3,978		\$1,882	\$700	\$0	\$1,396	\$0	\$0	O.K.

Bridgewater-Canistota Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
104	CUSTOMER OPERATIONS EXPENSE:									
105										
106	Marketing, Allocable	\$7	T37	\$3	\$1	\$0	\$3	\$0	\$0	O.K.
107	Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108										
109	Total Marketing Expense	\$7		\$3	\$1	\$0	\$3	\$0	\$0	O.K.
110										
111	Operator Service, Alloc.	\$0	T61	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112	Operator Service, Direct	0	Direct	0	0	0	0	0	0	O.K.
113										
114	Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
115										
116	Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
117	Alphabetical Directory	1	(F)	0	0	1	0	0	0	O.K.
118	Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119										
120	Total Directory	\$1		\$0	\$0	\$1	\$0	\$0	\$0	O.K.
121										
122	Bus. Ofc., EU Presubscription	0	T40	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
123	Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
124	Bus. Ofc., EU Access PL & All Other	32	(H)	0	0	0	0	0	32	O.K.
125	Bus. Ofc., EU Message	32	(H)	0	0	0	0	32	0	O.K.
126	Bus. Ofc., EU Reserved	0	(I)	0	0	0	0	0	0	O.K.
127	Bus. Ofc., IX Special Access	0	(I)	0	0	0	0	0	0	O.K.
128	Bus. Ofc., IX Switched Access	0	T40	0	0	0	0	0	0	O.K.
129	Bus. Ofc., IX Billing and Collection	0	(H)	0	0	0	0	0	0	O.K.
130	Bus. Ofc., Coin Collection & Administr	0	(D)	0	0	0	0	0	0	O.K.
131	Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
132										
133	Total Business Office	\$65		\$0	\$0	\$0	\$0	\$32	\$32	O.K.
134										
135	Cust. Serv., Msg. Process	\$9	(H)	0	0	0	0	9	0	O.K.
136	Cust. Serv., Other B&C	163	(H)	0	0	0	0	163	0	O.K.
137	Cust. Serv., CABS	16	T21	0	5	0	11	0	0	O.K.
138	Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139										
140	Total Customer Service	\$188		\$0	\$5	\$0	\$11	\$171	\$0	O.K.
141										
142	Total BO, CS, OS, Dir.	\$254		\$0	\$5	\$1	\$11	\$204	\$32	O.K.

Bridgewater-Canistota Telephone Company

***** FCC PART 69 *****		Part 36		Common	Local	Information	Common	Billing and	Other	
Operating Expenses and Taxes		InterLATA	Apportion	Line	Switching		Transport	Collection		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
158	Other Cust. Serv., Alloc.	\$0	142	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
159	Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	O.K.
160										
161	Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162										
163	TOTAL CUSTOMER OPER. EXP.	\$261		\$3	\$6	\$1	\$14	\$204	\$32	O.K.
164										
165	"BIG-THREE" EXPENSES:									
166										
167	Total Plt. Specific Exp.	\$3,713	41	\$1,501	\$801	\$0	\$1,411	\$0	\$0	O.K.
168	Total Plt Non-specific Exp.	1,384	62 + 67 +69	719	200	0	465	0	0	O.K.
169	Total Customer Operations	261	163	3	6	1	14	204	32	O.K.
170										
171	TOTAL "BIG THREE" EXPENSES	\$5,358		\$2,223	\$1,007	\$1	\$1,890	\$204	\$32	O.K.
172										
173	CORPORATE OPERATIONS EXPENSE:									
174										
175	Exec. and Planning, Alloc.	\$181	T64	\$75	\$34	\$0	\$64	\$7	\$1	O.K.
176	Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O.K.
177										
178	Total Exec. and Planning	\$181		\$75	\$34	\$0	\$64	\$7	\$1	O.K.
179										
180	Admin. & General, Allocable	\$994	T64	\$412	\$187	\$0	\$351	\$38	\$6	O.K.
181	Admin. & General, Direct	0	Direct	0	0	0	0	0	0	O.K.
182										
183	Total Admin. and Gen.	\$994		\$412	\$187	\$0	\$351	\$38	\$6	O.K.
184										
185	TOTAL CORPORATE OPERATIONS	\$1,175		\$488	\$221	\$0	\$415	\$45	\$7	O.K.
186										
187	NON-INCOME TAXES:									
188										
189	Non-income Taxes, Allocable	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
190	Non-income Taxes, Direct	0	Direct	0	0	0	0	0	0	O.K.
191										O.K.
192										
193	Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
194										
195	TOTAL OPER. EXP. AND TAXES	\$9,127		\$3,874	\$1,728	\$1	\$3,235	\$249	\$39	O.K.

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME Bridgewater-Canistota Telephone Company
 PERIOD ADDRESSED ENDING DECEMBER 31, 2001
 RUN DATE AND TIME 25-Feb-03 03:25:50 PM

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

		Intrastate									
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line				TOTAL INTRASTATE
***** FCC PART 36 *****					InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	
PLANT INVESTMENT DETAIL:											
21	Land, Allocable	6,050	--	--	--	--	--	--	--	--	--
22	Land, Direct	0	--	0	--	0	--	0	--	0	0
23	Motor Vehicles	0	--	--	--	--	--	--	--	--	--
24	Aircraft	0	--	--	--	--	--	--	--	--	--
25	Special Purpose Vehicles	0	--	--	--	--	--	--	--	--	--
26	Garage Work Equipment	0	--	--	--	--	--	--	--	--	--
27	Other Work Equipment	0	--	--	--	--	--	--	--	--	--
28	Buildings, Allocable	281,268	--	--	--	--	--	--	--	--	--
29	Buildings, Direct	0	--	0	--	0	--	0	--	0	0
30	Furniture	0	--	--	--	--	--	--	--	--	--
31	Office Equipment	0	--	--	--	--	--	--	--	--	--
32	General Purpose Computers	0	--	--	--	--	--	--	--	--	--
33	CAT 1 Oper. Sys., TSPS	0	--	--	--	--	--	--	--	--	--
34	CAT 1 Oper. Sys., Other TSPS	0	--	--	--	--	--	--	--	--	--
35	CAT 1 Oper. Sys., Aux. Pos.	0	--	--	--	--	--	--	--	--	--
36	CAT 1 Oper. Sys., Other	0	--	0	--	0	--	0	--	0	0
37	CAT 2 Tandem Sw. Allocable	0	--	--	--	--	--	--	--	--	--
38	CAT 2 Tandem Sw. Direct	0	--	0	--	0	--	0	--	0	0
39	CAT 3 Local Sw. Allocable	401,239	--	--	--	--	--	--	--	--	--
40	CAT 3 Local Sw. Direct	0	--	0	--	0	--	0	--	0	0
41	CAT 4.12 Exchange Trunk	0	--	--	--	--	--	--	--	--	--
42	CAT 4.12 Exch. Tr. Direct	0	--	0	--	0	--	0	--	0	0
43	CAT 4.13 Exch. Ln. Msg., PL & WATS	225,570	--	--	--	--	--	--	--	--	--
44	Reserved	0	--	--	--	--	--	--	--	--	--
45	CAT 4.13 Direct	0	--	0	--	0	--	0	--	0	0
46	CAT 4.23 Message, PL & WATS	294,449	--	--	--	--	--	--	--	--	--
47	Reserved	0	--	--	--	--	--	--	--	--	--
48	CAT 4.23 Direct	0	--	0	--	0	--	0	--	0	0
49	CAT 4.3 H/R Message	0	--	--	--	--	--	--	--	--	--
50	CAT 4.3 WATS	0	--	0	--	0	--	0	--	0	0
51	CAT 4.3 Direct	0	--	0	--	0	--	0	--	0	0
52	CAT 1 Other IOT Equipment	0	--	--	--	--	--	--	--	--	--
53	CAT 1 Coinless Pay Phones	0	--	0	--	0	--	0	--	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Bridgewater-Canistota Telephone Company
 ENDING DECEMBER 31, 2001

		Intrastate							
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE
***** FCC PART 36 *****					InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
70	CAT 2 CP Equipment	0	---	0	0	0	0	0	0
71	Reserved	0	---	---	---	---	---	---	---
72	Reserved	0	---	---	---	---	---	---	---
73	CAT 1.3 Joint Msg., Cat. 1.1 & 1.2 PL	1,443,779	---	---	---	---	---	---	---
74	Other CAT 1 C&WF	0	---	0	0	0	0	0	0
75	CAT 2 C&WF	0	---	---	---	---	---	---	---
76	CAT 2 C&WF, Wideband	0	---	0	0	0	0	0	0
77	CAT 3 Joint Message & PL/WATS	300,233	---	---	---	---	---	---	---
78	Reserved	0	---	---	---	---	---	---	---
79	CAT 3 Direct	0	---	0	0	0	0	0	0
80	CAT 4 Message	0	---	---	---	---	---	---	---
81	CAT 4 WATS	0	---	0	0	0	0	0	0
82	CAT 4 Direct	0	---	0	0	0	0	0	0
83	Allocable Support Leases	0	---	---	---	---	---	---	---
84	Direct Support Leases	0	---	0	0	0	0	0	0
85	COE Operator	0	---	---	---	---	---	---	---
86	COE Tandem Switch	0	---	---	---	---	---	---	---
87	COE Local Switch	0	---	---	---	---	---	---	---
88	COE Transmission	0	---	---	---	---	---	---	---
89	COE Direct	0	---	0	0	0	0	0	0
90	IOT Leases	0	---	0	0	0	0	0	0
91	C&WF Leases	0	---	0	0	0	0	0	0
92	Leasehold Imp. Land etc.	0	---	---	---	---	---	---	---
93	Leasehold Imp. COE Switching	0	---	---	---	---	---	---	---
94	Leasehold Imp. COE Operator	0	---	---	---	---	---	---	---
95	Leasehold Imp. COE Trans.	0	---	---	---	---	---	---	---
96	Leasehold Imp. IOT	0	---	0	0	0	0	0	0
97	Leasehold Imp. C&WF	0	---	0	0	0	0	0	0
98	Leasehold Imp. Other	0	---	0	0	0	0	0	0
99	Allocable Acct. No. 2690	0	---	---	---	---	---	---	---
100	Direct Acct. No. 2690	112	---	0	0	112	0	0	112
101	Materials and Supplies	2,047	---	---	---	---	---	---	---
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

Bridgewater-Canistota Telephone Company

ENDING DECEMBER 31, 2001

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
				Message Telephone Service		Private Line			
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
123 TPUC -- Short Term, Alloc.	0	--	--	--	--	--	--	--	0
124 TPUC -- Short Term, Direct	0	--	0	0	0	0	0	0	0
125 TPUC -- Long Term, Alloc.	0	--	--	--	--	--	--	--	0
126 TPUC -- Long Term, Direct	0	--	0	0	0	0	0	0	0
127									
128 RESERVES AND DEFERRALS:									
129 Acc. Depr. Support Assets	105,580	--	--	--	--	--	--	--	--
130 Acc. Depr. COE Switching	83,662	--	--	--	--	--	--	--	--
131 Acc. Depr. COE Operator	0	--	--	--	--	--	--	--	--
132 Acc. Depr. COE Transmission	180,252	--	--	--	--	--	--	--	--
133 Acc. Depr. IOT Equipment	0	--	--	--	--	--	--	--	--
134 Acc. Depr. Cable and Wire Facilities	888,976	--	--	--	--	--	--	--	--
135 Acc. Depr. Other Plant	0	--	0	0	0	0	0	0	0
136 Accum. Amort., Tangible Inv.	0	--	--	--	--	--	--	--	--
137 Accum. Amort., Intang. Inv.	0	--	--	--	--	--	--	--	--
138 Accum. Amort., Other	0	--	0	0	0	0	0	0	0
139 Acc. Def. IT Support Assets	0	--	--	--	--	--	--	--	--
140 Acc. Def. IT COE Switching	0	--	--	--	--	--	--	--	--
141 Acc. Def. IT COE Operator	0	--	--	--	--	--	--	--	--
142 Acc. Def. IT COE Trans.	0	--	--	--	--	--	--	--	--
143 Acc. Def. IT IOT Equipment	0	--	--	--	--	--	--	--	--
144 Acc. Def. IT C&WF	0	--	--	--	--	--	--	--	--
145 Acc. Def. IT Unclassified	110,067	--	76,622	2,238	30,315	0	892	33,445	
146									
147 OPERATING EXPENSES AND TAXES:									
148 Network Support, Alloc.	0	--	--	--	--	--	--	--	--
149 Network Support, Direct	0	--	0	0	0	0	0	0	0
150 General Support, Alloc.	13,362	--	--	--	--	--	--	--	--
151 General Support, Direct	0	--	0	0	0	0	0	0	0
152 Central Office Eq., Alloc.	85,661	--	--	--	--	--	--	--	--
153 Central Office Eq., Direct	0	--	0	0	0	0	0	0	0
154 Cust. Premises Equip.	0	--	--	--	--	--	--	--	--
155 Coinless Pay Phone Exp.	0	--	--	--	--	--	--	--	--
156 Other IOT	0	--	--	--	--	--	--	--	--
157 IOT Direct	0	--	0	0	0	0	0	0	0
158 Cable & Wire, Alloc.	79,791	--	--	--	--	--	--	--	--
159 Cable & Wire, Direct	0	--	0	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Bridgewater-Canistota Telephone Company

ENDING DECEMBER 31, 2001

				Intrastate				
				Message Telephone Service		Private Line		TOTAL
***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
176	Oth. Plt. and Equip., Alloc.	0	---	---	---	---	---	---
177	Oth. Plt. and Equip., Direct	0	---	0	0	0	0	0
178	Network Operations, Alloc.	68,091	---	---	---	---	---	---
179	Network Operations, Direct	0	---	0	0	0	0	0
180	Total Access Expense	0	---	0	0	0	0	0
181	Depr., Support Assets	16,600	---	---	---	---	---	---
182	Depr., COE Switching	21,008	---	---	---	---	---	---
183	Depr., COE Operator	0	---	---	---	---	---	---
184	Depr., COE Transmission	20,600	---	---	---	---	---	---
185	Depr., IOT Equipment	0	---	---	---	---	---	---
186	Depr., C&W Facilities	69,574	---	---	---	---	---	---
187	Amort., Tangible Assets	0	---	---	---	---	---	---
188	Amort., Intangible Assets	0	---	---	---	---	---	---
189	Other Amortization	0	---	0	0	0	0	0
190	Direct Assigned Amort.	0	---	0	0	0	0	0
191	Marketing, Allocable	8,416	---	---	---	---	---	---
192	Marketing, Direct	0	---	0	0	0	0	0
193	Operator Service, Alloc.	556	---	---	---	---	---	---
194	Operator Service, Direct	0	---	0	0	0	0	0
195	Classified Directory	0	---	0	0	0	0	0
196	Alphabetical Directory	71	---	---	---	---	---	---
197	Foreign Directory	0	---	---	---	---	---	---
198	Bus. Ofc., EU Presubscription	0	---	---	---	---	---	---
199	Bus. Ofc., EU MTS & WATS	38,412	---	---	---	---	---	---
200	Bus. Ofc., EU Access, P/L & all Other	38,268	---	---	---	---	---	---
201	Bus. Ofc., IXC Special Access	0	---	---	---	---	---	---
202	Bus. Ofc., IXC Switched Access	0	---	---	---	---	---	---
203	Bus. Ofc., IXC B & C Services	0	---	---	---	---	---	---
204	Coin Collect & Admin.	0	---	---	---	---	---	---
205	Cust. Svc., Direct	0	---	0	0	0	0	0
206	Cust. Serv., Msg. Process	3,423	---	---	---	---	---	---
207	Cust. Serv., Other B&C	7,121	---	---	---	---	---	---
208	Cust. Serv., CABS	10,751	---	---	---	---	---	---
209	Cust. Serv., EU Common Line	0	---	0	0	0	0	0
210	Other Cust. Serv., Alloc.	0	---	---	---	---	---	---
211	Other Cust. Serv., Direct	0	---	0	0	0	0	0
212	Exec. and Planning, Alloc.	12,150	---	---	---	---	---	---
213	Exec. and Planning, Direct	0	---	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

***** FCC PART 36 *****

Bridgewater-Canisota Telephone Company
 ENDING DECEMBER 31, 2001

	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate						TOTAL INTRASTATE
				Message Telephone Service			Private Line			
				InterLATA	IntraLATA	InterLATA	InterLATA	IntraLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
230 Admin. & General, Allocable	66,551	--	--	--	--	--	--	--	--	--
231 Admin. & General, Direct	31,765	--	--	0	31,765	0	0	0	0	31,765
232 Non-income Taxes, Allocable	0	--	--	--	--	--	--	--	--	--
233 Non-income Taxes, Direct	0	--	0	0	0	0	0	0	0	0
234										
235 OTHER INCOME STATEMENT:										
236 State Income Tax Rate	0.00%	--	--	--	--	--	--	--	--	--
237 Federal Income Tax Rate	32.28%	--	--	--	--	--	--	--	--	--
238 Gross Receipts Tax Rate	4.00%	--	--	--	--	--	--	--	--	--
239 Rate of Return	10.00%	--	--	--	--	--	--	--	--	--
240 AFUDC	0	--	--	--	--	--	--	--	--	--
241 ITC Amortization	0	--	--	--	--	--	--	--	--	--
242 Other Return Adjustments	0	--	0	0	0	0	0	0	0	0
243 Contributions	0	--	--	--	--	--	--	--	--	--
244 Interest Expense	0	--	--	--	--	--	--	--	--	--
245 Capital Lease Expense	0	--	--	--	--	--	--	--	--	--
246 Capitalized Payroll taxes	0	--	--	--	--	--	--	--	--	--
247 Depreciation Adjustment	0	--	--	--	--	--	--	--	--	--
248 Other Income Adjustments	0	--	0	0	0	0	0	0	0	0
249 Uncollectibles	112	--	0	0	112	0	0	0	0	112
250 Other Revenue Adjustments	0	--	0	0	0	0	0	0	0	0
251 Other Revenue Taxes	0	--	0	0	0	0	0	0	0	0
252										

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Bridgewater-Cantisota Telephone Company
 ENDING DECEMBER 31, 2001

	Interstate		Private Line		Intrastate		Private Line		TOTAL	
									INTRASTATE	
	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	(I)	
***** FCC PART 36 *****	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
271 Working Loops	0	1,006	--	0	10	0	0	0	7	7
272 Equivalent Interexchange Cct. Miles	0	4,590	--	0	771	0	0	0	66	66
273 Interexchange Circuit Terminations	0	208	--	0	40	0	0	0	4	4

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July 11, 2003

RECEIVED

JUL 11 2003

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

OF COUNSEL:
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Robert D. Hofer

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605-224-7889
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605-224-7102

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

Re: 2001 Cost Study Dockets as follows:

TC02-087
TC02-078
TC02-080
TC02-071
TC02-089
TC02-064
TC02-072
TC02-053
TC02-079
TC02-090

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 dockets in which S&S Communications intervened.

Sincerely yours,



Darla Pollman Rogers
Attorney at Law

DPR/ph

Enclosures

RECEIVED

BEFORE THE PUBLIC UTILITIES COMMISSION JUL 11 2003

OF THE STATE OF SOUTH DAKOTA

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

IN THE MATTER OF THE ESTABLISHMENT OF SWITCHED ACCESS REVENUE REQUIREMENT FOR BRIDGEWATER-CANISTOTA INDEPENDENT TELEPHONE COMPANY

Docket No. TC02-078
MOTION TO DISMISS AND MOTION FOR EXTENSION OF TIME TO RESPOND TO SECOND DISCOVERY REQUEST

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

A. Background

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

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

vices 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 be-

ing 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 required 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.


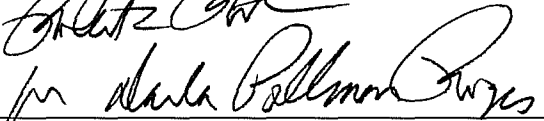
C. Argument for Extension of Time

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

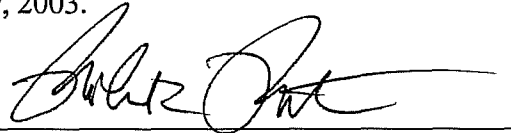
Darla Pollman Rogers
Robert C. Riter
Riter, Rogers, Wattier & Brown
P. O. Box 280
Pierre, South Dakota 57501
Telephone (605) 224-7889
Attorney for Company

CERTIFICATE OF SERVICE

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

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

Dated this eleventh day of July, 2003.



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

BARKER WILSON REYNOLDS & BURKE
LAWYERS

www.bwrbl.com

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

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

REPLY TO: BELLE FOURCHE OFFICE

July 22, 2003

RECEIVED

JUL 24 2003

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

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

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

Dear Debra:

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

TC02-071 Baltic Telecom Cooperative
TC02-080 Beresford Municipal Telephone Company
TC02-078 Bridgewater-Canistota Independent Telephone Company
TC02-076 Brookings Municipal Telephone Company
TC02-087 DTG Community Telephone
TC02-072 East Plains Telecom, Inc.
TC02-053 Interstate Telecommunication Cooperative, Inc.
TC02-079 Kennebec Telephone Company
TC02-090 Local Exchange Carriers Association
TC02-068 McCook Cooperative Telephone Company
TC02-067 Midstate Communications, Inc.
TC02-088 Roberts County Telephone Cooperative Association and RC Communications, Inc.
TC02-073 Sanborn Telephone Cooperative and SANCOM, Inc.
TC02-058 Sioux Valley Telephone Company
TC02-091 South Dakota Network, L.L.C.
TC02-065 Splitrock Properties, Inc.
TC02-066 Splitrock Telecom Cooperative, Inc.
TC02-064 Sully Buttes Telephone Cooperative, Inc.
TC02-089 Tri-County Telcom, Inc.
TC02-074 Valley Telecommunications Cooperative Association
TC02-054 Vivian Telephone Company
TC02-052 West River Cooperative Telephone Company

Debra Elofson
July 22, 2003
Page 2

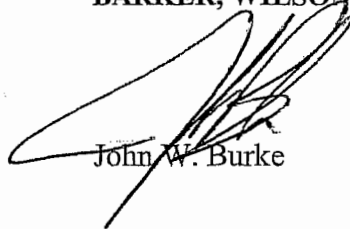
By copy of this letter, copies of the same are being served upon counsel for the opposing Petitioner via facsimile and first class mail.

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

Best regards.

Sincerely,

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

A handwritten signature in black ink, appearing to be 'John W. Burke', written over a printed name.

John W. Burke

JWB/bb

Enclosures

cc: S&S Communications
Darla Rogers

RECEIVED

JUL 24 2003

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

)
) TC02-078

IN THE MATTER OF THE ESTABLISHMENT OF)
SWITCHED ACCESS REVENUE REQUIREMENT) INTERVENOR'S BRIEF IN
FOR BRIDGEWATER-CANISTOTA INDEPENDENT) RESISTANCE TO MOTION
TELEPHONE COMPANY) TO DISMISS AND MOTION
) FOR EXTENSION OF TIME
)
)

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

ARGUMENT AND AUTHORITIES

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

intervenor status.

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

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

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

continue to participate and assist the Commission.²

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

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

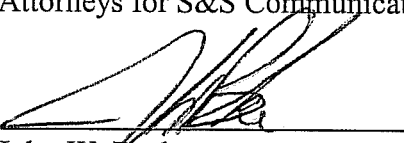
Petitioner's Motion is nothing more than a transparent attempt to further delay inquiry into the basis for the switched access rates it seeks to charge. It is worth noting that as of the day S&S Communications' Certificate of Authority was revoked (July 3, 2003)—the event which serves as the basis for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

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

Dated this 22nd day of July, 2003.

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

By: _____


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

CERTIFICATE OF SERVICE

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

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

John W. Burke

KENNETH E. BARKER"

MICHAEL A. WILSON'

MICHAEL P. REYNOLDS"

JOHN W. BURKE""

JEFFERY D. COLLINS

BARKER WILSON REYNOLDS & BURKE
LAWYERS

www.courtroomcounselors.com

4200 BEACH DRIVE
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211 ZINNIA STREET
P.O. BOX 100
BELLE FOURCHE, SD 57717-0100
605.723.8000 • FAX: 605.723.8010

REPLY TO: BELLE FOURCHE OFFICE

November 15, 2002

VIA FACSIMILE AND FIRST CLASS MAIL

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

Re: S&S Communications/RLECs

Dear Ms. Rogers:

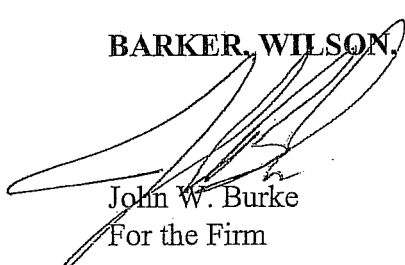
As you know, during the first week of September 2002, I served numerous Requests for Access to Confidential Information. Over the next two months, I heard very little from you in this regard until recently, when you stated in an e-mail that your clients might be willing to disclose this information if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

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

Best regards.

Sincerely,

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


John W. Burke
For the Firm

JWB/bb

cc: S&S Communications

Attachment
A

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

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

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KENNETH E. BARKER*

MICHAEL A. WILSON†

MICHAEL P. REYNOLDS**

JOHN W. BURKE***

JEFFERY D. COLLINS

REPLY TO: BELLE FOURCHE OFFICE

December 13, 2002

VIA FACSIMILE AND FIRST CLASS MAIL

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

Re: S&S Communications/RLECs

Dear Darla:

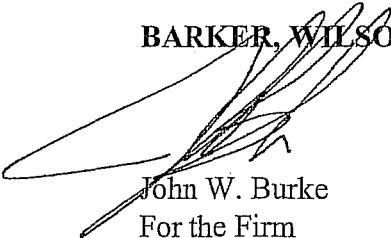
Enclosed please find a copy of the proposed Protective Agreement you faxed to me earlier this week with various modifications. I would sincerely appreciate it if you would review these modifications and let me know on Monday whether they are acceptable to you.

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

Best regards.

Sincerely,

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


John W. Burke
For the Firm

JWB/bb
Enclosure

Attachment
B

KENNETH E. BARKER"

MICHAEL A. WILSON'

MICHAEL P. REYNOLDS"

JOHN W. BURKE"

JEFFERY D. COLLINS

BARKER WILSON REYNOLDS & BURKE
LAWYERS

www.courtroomcounselors.com

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

REPLY TO: BELLE FOURCHE OFFICE

December 31, 2002

VIA FACSIMILE AND FIRST CLASS MAIL

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

Re: Protective Agreement

Dear Darla:

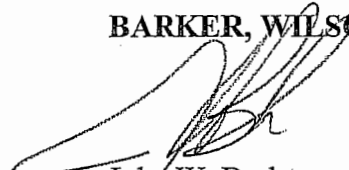
I am in receipt of your facsimile dated December 18, 2002, as well as the accompanying revised draft of the Protective Agreement. After reviewing the Protective Agreement, and given the number of changes that have been made, I took the liberty of revising the Protective Agreement. I am enclosing a draft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

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

Best regards.

Sincerely,

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



John W. Burke
For the Firm

JWB/bb
Enclosure

Attachment
C

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

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P.O. Box 9335
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605.723.8000 ♦ FAX: 605.723.8010

www.courtroomcounselors.com

REPLY TO: BELLE FOURCHE OFFICE

January 17, 2003

VIA FACSIMILE AND FIRST CLASS MAIL

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

Re: S&S Communications v. RLEC's

Dear Darla:

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

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

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

Best regards.

Sincerely,

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


John W. Burke
For the Firm

JWB/bb

cc: S&S Communications

Attachment
D

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

IN THE MATTER OF THE ESTABLISHMENT)	NOTICE OF INTENT TO
OF SWITCHED ACCESS REVENUE)	CONSIDER MOTION AS ONE
REQUIREMENT FOR BRIDGEWATER-)	FOR SUMMARY
CANISTOTA INDEPENDENT TELEPHONE)	JUDGMENT; ORDER FOR
COMPANY)	AND NOTICE OF HEARING;
	ORDER EXTENDING TIME
	FOR RESPONSE
	TC02-078

On June 27, 2002, Bridgewater-Canistota Independent Telephone Company (Company) filed for approval by the Public Utilities Commission (Commission) its 2001 Intrastate Switched Access Cost Study.

On July 3, 2002, the Commission electronically transmitted notice of the filing and the intervention deadline of July 19, 2002, to interested individuals and entities. On July 15, 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.

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

BY ORDER OF THE COMMISSION:

Robert K. Sahr

ROBERT K. SAHR, Chairman

Gary Hanson

GARY HANSON, Commissioner

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

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

www.bwrbb.com

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605.723.8000 • FAX: 605.723.8010

REPLY TO: BELLE FOURCHE OFFICE

August 14, 2003

VIA FACSIMILE ONLY

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

Re: Affidavit of Les S. Sumption

Dear Ms. Bonrud:

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

- TC02-071 Baltic Telecom Cooperative
- TC02-080 Beresford Municipal Telephone Company
- TC02-078 Bridgewater-Canistota Independent Telephone Company
- TC02-076 Brookings Municipal Telephone Company
- TC-02-087 DTG Community Telephone
- TC-02-072 East Plains Telecom, Inc.
- TC02-053 Interstate Telecommunication Cooperative, Inc.
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- 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

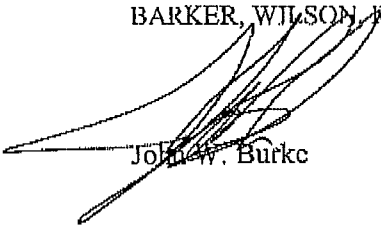
TC02-089 Tri-County Telcom, Inc.
TC02-077 Union Telephone Company
TC02-074 Valley Telecommunications Cooperative Association
TC02-054 Vivian Telephone Company
TC02-052 West River Cooperative Telephone Company

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

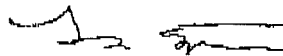
Les S. Sumption, being first duly sworn upon his oath, deposes and states as follows:

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.

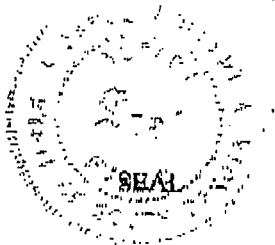
Further your affiant sayeth not.

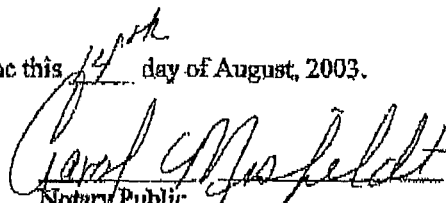
Dated this 14 day of August, 2003.



Les S. Sumption

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





Notary Public
My Commission Expires: 1-23-2006

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BEFORE THE PUBLIC UTILITIES COMMISSION

AUG 18 2003

OF THE STATE OF SOUTH DAKOTA

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

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

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

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

Relevant Background

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

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

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

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

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

Issue

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

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

Argument

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

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

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

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

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

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

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

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

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

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

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

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

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

Conclusion

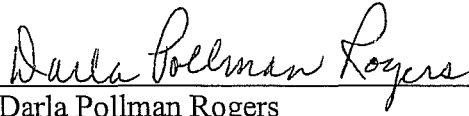
Since S&S has failed to establish that a genuine issue of material fact exists as to its current interest in the proceeding, the Commission can proceed to determine

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

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

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

Respectfully submitted this eighteenth day of August, 2003.



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

CERTIFICATE OF SERVICE

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

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

Dated this eighteenth day of August, 2003.



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

TELEC CONSULTING RESOURCES INC.

Suite 310, Embassy Tower
9300 Underwood Avenue
Omaha, NE 68114
402.398.0062
Fax 402.398.0065

August 28, 2003

233 South 13th Street, Suite 1225
Lincoln, NE 68508
402.441.4315
Fax 402.441.4317

Ms. Pam Bonrud, Executive Director
South Dakota Public Utilities Commission
Capitol Building, 1st Floor
500 East Capitol Avenue
Pierre, South Dakota 57501-5070

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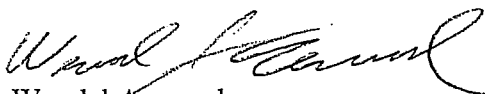
**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

Dear Ms. Bonrud:

Please find enclosed revised 2001 intrastate switched access cost studies for Union Telephone Company, Bridgewater-Canistota Telephone Company, Kennebec Telephone Company and Beresford Municipal Telephone (the "Company"), currently on file with the commission in docket numbers TC02-077, TC02-078, TC02-079, and TC02-0080 respectively. These studies are revised to remove Global Crossing uncollectibles. Five copies of each Company's studies are enclosed.

If you should have any questions, please feel free to call us at (402) 398-0062.

Sincerely,



Wendel Aanerud
TELEC Consulting Resources, Inc.

Enclosures

cc: Wayne Akland – Beresford Municipal
Rod Bowar – Kennebec Telephone Co.
Rick Freemark – Union Telephone Co.

Bridgewater-Canistota Telephone Company

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

Intrastate Toll

Revenue Requirement Summary

	Part 36 Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
INTRALATA:									
15	Net Investment								
16	\$458,981	J13	\$190,786	\$93,648	\$0	\$160,902	\$0	\$13,646	O.K.
17	Rate of Return		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	
18	Return on Rate Base		\$45,898	\$19,079	\$0	\$16,090	\$0	\$1,365	O.K.
19	Return Adjustments	J18-20	0	0	0	0	0	0	O.K.
20									
21	Net Return on Rate Base		\$45,898	\$19,079	\$0	\$16,090	\$0	\$1,365	O.K.
22	Income Taxes	J31-32	21,878	9,094	0	7,670	0	650	O.K.
23	Expenses and Other Taxes	J33-35, 40	208,126	67,251	24	60,984	25,323	22,362	O.K.
24									
25	Total IntraLATA Rev. Req.		\$275,902	\$95,424	\$24	\$84,743	\$25,323	\$24,377	O.K.
26									
27									
28									
INTERLATA:									
30									
31	Net Investment								
32	\$32,737	P13	\$13,951	\$6,879	\$0	\$11,908	\$0	\$0	O.K.
33	Rate of Return		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	
34	Return on Rate Base		\$3,274	\$1,395	\$0	\$1,191	\$0	\$0	O.K.
35	Return Adjustments	P18-20	0	0	0	0	0	0	O.K.
36									
37	Net Return on Rate Base		\$3,274	\$1,395	\$0	\$1,191	\$0	\$0	O.K.
38	Income Taxes	P31-32	1,560	665	0	568	0	0	O.K.
39	Expenses and Other Taxes	P33-35, 40	9,708	4,121	1	3,443	259	41	O.K.
40									
41	Total InterLATA Rev. Req.		\$14,542	\$6,181	\$1	\$5,202	\$259	\$41	O.K.
42									
43									
44									
45	TOTAL INTRASTATE REV. REQ.		\$290,444	\$101,605	\$25	\$89,945	\$25,582	\$24,419	
	ACCESS ELEMENT MINUTES OF USE		3,205,446	3,205,446		3,205,446			
	ACCESS RATE PER MINUTE		\$0.075003	\$0.031698		\$0.028060			

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 SOUTH DAKOTA PUBLIC
 UTILITIES COMMISSION

Bridgewater-Canistota Telephone Company

		Intrastate								
		Message Telephone Service				Private Line		TOTAL		
***** FCC PART 36 ***** Revenue Requirement Summary		TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	State Income Tax Rate	0.00%	---	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
14	Federal Income Tax Rate	32.28%	---	32.28%	32.28%	32.28%	32.28%	32.28%	32.28%	
15	Gross Receipts Tax Rate	4.00%	---	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	
16										
17										
18	Net Investment	\$1,605,182	C68	\$1,113,464	\$32,737	\$446,480	\$0	\$12,501	\$491,718	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	\$160,518		\$111,346	\$3,274	\$44,648	\$0	\$1,250	\$49,172	O.K.
22										
23	AFUDC	0	H43	0	0	0	0	0	0	O.K.
24	ITC Amortization	0	H36	0	0	0	0	0	0	O.K.
25	Other Return Adjustments	0	V242	0	0	0	0	0	0	O.K.
26										
27	Net Return	\$160,518		\$111,346	\$3,274	\$44,648	\$0	\$1,250	\$49,172	O.K.
28										
29	Contributions	0	H52	0	0	0	0	0	0	O.K.
30	Interest Expense	0	H44	0	0	0	0	0	0	O.K.
31	Capital Lease Expense	0	H46	0	0	0	0	0	0	O.K.
32	Capitalized Payroll taxes	0	H36	0	0	0	0	0	0	O.K.
33	Depreciation Adjustment	0	H36	0	0	0	0	0	0	O.K.
34	Other Income Adjustments	0	V248	0	0	0	0	0	0	O.K.
35										
36	After Tax Income	\$160,518		\$111,346	\$3,274	\$44,648	\$0	\$1,250	\$49,172	O.K.
37										
38	State Income Taxes	\$0	Formula	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
39	Federal Income Taxes	76,514	Formula	53,075	1,560	21,282	0	596	23,439	O.K.
40	Operating Expenses and Taxes	592,171	I196	385,954	9,127	192,779	0	4,311	206,217	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	\$829,203		\$550,376	\$13,961	\$258,709	\$0	\$6,157	\$278,827	O.K.
45	Gross Receipts Taxes	34,550	Formula	22,932	582	10,780	0	257	11,618	O.K.
46	Other Revenue Taxes	0	V251	0	0	0	0	0	0	O.K.
47										
	TOTAL REVENUE REQUIREMENT	\$863,753		\$573,308	\$14,543	\$269,489	\$0	\$6,414	\$290,445	O.K.

Bridgewater-Canistota Telephone Company

		Intrastate								
***** FCC PART 36 ***** Investment Summary		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(I)		
13	Land and Support Investment	\$287,318	D33	\$200,022	\$5,841	\$79,127	\$0	\$2,328	\$87,296	O.K.
14										
15	COE Operator Equipment	\$0	D43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16	COE Switching Equipment	401,239	D68	286,791	7,845	106,602	0	0	114,448	O.K.
17	COE Transmission Equipment	520,019	D85	330,114	12,522	170,151	0	7,232	189,905	O.K.
18										
19	Total COE	\$921,258		\$616,905	\$20,368	\$276,753	\$0	\$7,232	\$304,353	O.K.
20	Info. Orig./Term. Equipment	0	D94	0	0	0	0	0	0	O.K.
21	Cable and Wire Facilities	1,744,012	D137	1,238,571	33,819	457,258	0	14,363	505,441	O.K.
22										
23	Total COE, IOT, C&WF	\$2,665,270		\$1,855,476	\$54,187	\$734,012	\$0	\$21,595	\$809,794	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	\$2,952,588		\$2,055,498	\$60,028	\$813,139	\$0	\$23,923	\$897,090	O.K.
33										
34	Plant Held, Future Use	\$0	D214-215	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35	TPUC, Short-term	0	D216-217	0	0	0	0	0	0	O.K.
36	TPUC, Long-term	0	D218-219	0	0	0	0	0	0	O.K.
37	Tel. Plt. Adjustment	0	D220-221	0	0	0	0	0	0	O.K.
38										
39	Total Other Tel. Plt.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40										
41										
42	TOTAL TELEPHONE PLANT	\$2,952,588		\$2,055,498	\$60,028	\$813,139	\$0	\$23,923	\$897,090	O.K.

Bridgewater-Canistota Telephone Company

***** FCC PART 36 ***** Investment Summary		TOTAL COMPANY	Source/ Allocator	Intrastate				TOTAL INTRASTATE		
				Interstate	Message Telephone Service		Private Line			
					InterLATA	IntraLATA	InterLATA			IntraLATA
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
56	Other Assets, Net	0	V105	0	0	0	0	0	0	O.K.
57	Accumulated Depr./Amort	(1,258,470)	E34	(879,063)	(25,362)	(343,361)	0	(10,684)	(379,407)	O.K.
58	Accum. Def. Inc. Taxes, Net	(110,067)	E47	(76,625)	(2,238)	(30,312)	0	(892)	(33,442)	O.K.
59	Oth. Liab. & Def. Cr., Net	0	V106	0	0	0	0	0	0	O.K.
60										
61	TOTAL NET PLANT	\$1,584,051		\$1,099,809	\$32,429	\$439,465	\$0	\$12,348	\$484,242	O.K.
62										
63	Materials and Supplies	2,047	H31	1,454	40	537	0	17	593	O.K.
64	Rural Tel. Bank Stock	0	H35	0	0	0	0	0	0	O.K.
65	Cash Working Capital	19,084	Formula	12,201	268	6,479	0	136	6,883	O.K.
66	Equal Access Investment	0	--	0	0	0	0	0	0	O.K.
67										
68	TOTAL NET INVESTMENT	\$1,605,182		\$1,113,464	\$32,737	\$446,480	\$0	\$12,501	\$491,718	O.K.
69										

Bridgewater-Canistota Telephone Company

***** FCC PART 36 ***** Plant Investment Detail (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Intrastate				TOTAL INTRASTATE (I)	
				Message Telephone Service		Private Line			
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)		
13 LAND AND SUPPORT ASSETS:									
14									
15 Land, Allocable	\$6,050	H33	\$4,212	\$123	\$1,666	\$0	\$49	\$1,838	O.K.
16 Land, Direct	0	V22	0	0	0	0	0	0	O.K.
17									
18 Total Land	\$6,050		\$4,212	\$123	\$1,666	\$0	\$49	\$1,838	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	0	H33	0	0	0	0	0	0	O.K.
25 Buildings, Allocable	281,268	H33	195,810	5,718	77,461	0	2,279	85,458	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	\$281,268		\$195,810	\$5,718	\$77,461	\$0	\$2,279	\$85,458	O.K.
32									
33 Tot. Land and Support Assets	\$287,318		\$200,022	\$5,841	\$79,127	\$0	\$2,328	\$87,296	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.

Bridgewater-Canistota Telephone Company

				Intrastate					
***** FCC PART 36 ***** Plant Investment Detail				Message Telephone Service		Private Line		TOTAL	
TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE		
(A)	(B)	(C)	(E)	(F)	(G)	(H)	(I)		
63 CAT 3 Local Sw. Allocable	\$401,239	G15	\$286,791	\$7,845	\$106,602	\$0	\$0	\$114,448	O.K.
64 CAT 3 Local Sw. Direct	0	V40	0	0	0	0	0	0	O.K.
65									
66 Total CAT 3	\$401,239		\$286,791	\$7,845	\$106,602	\$0	\$0	\$114,448	O.K.
67									O.K.
68 Total COE Sw. CAT 2&3	\$401,239		\$286,791	\$7,845	\$106,602	\$0	\$0	\$114,448	O.K.
69									
70									
71 COE TRANSMISSION:									
72									
73 CAT 4.12 Exchange Trunk	\$0	123	\$0	\$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	221,758	G13	166,319	3,800	51,639	0	0	55,440	O.K.
76 CAT 4.13 PL, WATS, Local	3,812	F18	2,242	0	0	0	1,570	1,570	O.K.
77 CAT 4.13 Direct	0	V45	0	0	0	0	0	0	O.K.
78 CAT 4.23 Message	232,162	G18	104,928	8,722	118,512	0	0	127,233	O.K.
79 CAT 4.23 PL, WATS	62,287	F24	56,625	0	0	0	5,662	5,662	O.K.
80 CAT 4.23 Direct	0	V48	0	0	0	0	0	0	O.K.
81 CAT 4.3 H/R Message	0	G29	0	0	0	0	0	0	O.K.
82 CAT 4.3 WATS	0	V50	0	0	0	0	0	0	O.K.
83 CAT 4.3 Direct	0	V51	0	0	0	0	0	0	O.K.
84									
85 Total COE CAT 4	\$520,019		\$330,114	\$12,522	\$170,151	\$0	\$7,232	\$189,905	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									

Bridgewater-Canistota Telephone Company

***** FCC PART 36 ***** Plant Investment Detail (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Intrastate				TOTAL INTRASTATE (I)	
				Message Telephone Service		Private Line			
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)		
111 CABLE AND WIRE FACILITIES:									
112									
113 CAT 1.1 IntraLATA PL/WATS	10,046	F31	\$0	\$0	\$0	\$0	\$10,046	\$10,046	O.K.
114 CAT 1.2 InterLATA PL/WATS	14,352	F31	14,352	0	0	0	0	0	O.K.
115 CAT 1.3 Joint Message	1,419,381	G13	1,064,536	24,324	330,521	0	0	354,845	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	\$1,443,779		\$1,078,888	\$24,324	\$330,521	\$0	\$10,046	\$364,891	O.K.
119									
120 CAT 2 C&WF	\$0	G28	\$0	\$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	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124									
125 CAT 3 Joint Message	245,485	G17	109,252	9,495	126,737	0	0	\$136,232	O.K.
126 CAT 3 PL/WATS etc.	54,748	F36	50,431	0	0	0	4,317	4,317	O.K.
127 CAT 3 Direct	0	V79	0	0	0	0	0	0	O.K.
128									
129 Total CAT 3 C&WF	\$300,233		\$159,683	\$9,495	\$126,737	\$0	\$4,317	\$140,550	O.K.
130									
131 CAT 4 Message	\$0	G29	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
132 CAT 4 WATS	0	V81	0	0	0	0	0	0	O.K.
133 CAT 4 Direct	0	V82	0	0	0	0	0	0	O.K.
134									
135 Total CAT 4 C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
136									
137 TOTAL C&WF	\$1,744,012		\$1,238,571	\$33,819	\$457,258	\$0	\$14,363	\$505,441	O.K.
138									
139 CAPITAL LEASES:									
140									
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.

Bridgewater-Canisota Telephone Company

	Intrastate										TOTAL INTRASTATE (I)	O.K.	
	Message Telephone Service					Private Line							
FCC PART 36 Plant Investment Detail (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)						
160													
161	COE Operator	\$0	H16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162	COE Tandem Switch	0	H17	0	0	0	0	0	0	0	0	0	O.K.
163	COE Local Switch	0	H18	0	0	0	0	0	0	0	0	0	O.K.
164	COE Transmission	0	H20	0	0	0	0	0	0	0	0	0	O.K.
165	COE Direct	0	V89	0	0	0	0	0	0	0	0	0	O.K.
166	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
168	IOT Leases	\$0	V90	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
169	IOT Leases	\$0	V90	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170	C&WF Leases	\$0	V91	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
171	C&WF Leases	\$0	V91	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172	TOTAL CAPITAL LEASES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
173	TOTAL CAPITAL LEASES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
174	TOTAL CAPITAL LEASES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
175	TOTAL CAPITAL LEASES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
176	LEASEHOLD IMPROVEMENTS:												
177	LEASEHOLD IMPROVEMENTS:												
178	Land and Support Assets	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
179	COE Switching	0	H18	0	0	0	0	0	0	0	0	0	O.K.
180	COE Operator	0	H16	0	0	0	0	0	0	0	0	0	O.K.
181	COE Transmission	0	H20	0	0	0	0	0	0	0	0	0	O.K.
182	IOT	0	V96	0	0	0	0	0	0	0	0	0	O.K.
183	C&WF	0	V97	0	0	0	0	0	0	0	0	0	O.K.
184	Other	0	V98	0	0	0	0	0	0	0	0	0	O.K.
185	TOTAL LEASEHOLD IMPROVEMENTS	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
187	TOTAL LEASEHOLD IMPROVEMENTS	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
188	TOTAL LEASEHOLD IMPROVEMENTS	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
189	TPIS, EXCL. ACCT. No. 2690	\$2,952,588		\$2,055,498	\$60,028	\$813,139	\$0	\$23,923	\$997,090				O.K.

Bridgewater-Canistota Telephone Company

***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
				Message Telephone Service		Private Line			
				InterLATA	IntraLATA	InterLATA	IntraLATA		
				(A)	(B)	(C)	(D)		
204	INTANGIBLE ASSETS:								
205									
206	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
207	0	V100	0	0	0	0	0	0	O.K.
208									
209	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
210	=====								
211									
212	OTHER TELEPHONE PLANT:								
213									
214	\$0	---	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
215	0	---	0	0	0	0	0	0	O.K.
216	0	H35	0	0	0	0	0	0	O.K.
217	0	V124	0	0	0	0	0	0	O.K.
218	0	H35	0	0	0	0	0	0	O.K.
219	0	V126	0	0	0	0	0	0	O.K.
220	0	H35	0	0	0	0	0	0	O.K.
221	0	V104	0	0	0	0	0	0	O.K.
222									
223	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

Bridgewater-Canistota Telephone Company

	***** FCC PART 36 ***** Reserves and Deferrals	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
					Message Telephone Service		Private Line			
					InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	ACCUM. DEPRECIATION, TPIS:									
14										
15	Support Assets	\$105,580	H13	\$73,501	\$2,147	\$29,077	\$0	\$855	\$32,079	O.K.
16	COE Switching	83,662	H19	59,799	1,636	22,228	0	0	23,863	O.K.
17	COE Operator	0	H16	0	0	0	0	0	0	O.K.
18	COE Transmission	180,252	H20	114,426	4,340	58,979	0	2,507	65,826	O.K.
19	IOT Equipment	0	H25	0	0	0	0	0	0	O.K.
20	Cable and Wire Facilities	888,976	H31	631,337	17,239	233,079	0	7,321	257,639	O.K.
21	Other Plant	0	V135	0	0	0	0	0	0	O.K.
22										
23	Total Accum. Depr., TPIS	\$1,258,470		\$879,063	\$25,362	\$343,361	\$0	\$10,684	\$379,407	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.	\$1,258,470		\$879,063	\$25,362	\$343,361	\$0	\$10,684	\$379,407	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	110,067	V145	76,625	2,238	30,312	0	892	33,442	O.K.
46										
47	Total Accum. Def. Inc. Taxes	\$110,067		\$76,625	\$2,238	\$30,312	\$0	\$892	\$33,442	O.K.

Bridgewater-Canistota Telephone Company

	Private Line									
	***** FCC PART 36 ***** Functional Distribution of Selected Investments (A)	TOTAL COMPANY (B)	Joint Use Message (C)	Interstate		Intrastate		Extended Area Service (H)		Other (I)
				InterLATA	IntraLATA	InterLATA	IntraLATA			
				(D)	(E)	(F)	(G)			
13 TRANS. CCT EQUIPMENT:										
14										
15 Working Loops	1,006	989	10	0	0	7	0	0	O.K.	
16 Avg. Cost per Loop	224.22	224.22	224.22	224.22	224.22	224.22	224.22	224.22		
17										
18 CAT 4.13 Exch Ln. Invest.	\$225,570	\$221,758	\$2,242	\$0	\$0	\$1,570	\$0	\$0		
19										
20										
21 Circuit Terminations	208	164	40	0	0	4	0	0	O.K.	
22 Avg. Cost per Termination	1,415.62	1,415.62	1,415.62	1,415.62	1,415.62	1,415.62	1,415.62	1,415.62		
23										
24 CAT 4.23 Other IX	\$294,449	\$232,162	\$56,625	\$0	\$0	\$5,662	\$0	\$0		
25										
26										
27 C&WF INVESTMENT:										
28										
29 Working Loops	1,006	989	10	0	0	7	0	0		
30 Loops Factor	1.000000	0.983101	0.009940	0.000000	0.000000	0.006958	0.000000	0.000000		
31 CAT 1 Exchange C&WF	\$1,443,779	\$1,419,381	\$14,352	\$0	\$0	\$10,046	\$0	\$0	O.K.	
32										
33										
34 Equivalent IX Circuit Miles	4,590	3,753	771	0	0	66	0	0	O.K.	
35 IX Cct. Miles Factor	1.000000	0.817647	0.167974	0.000000	0.000000	0.014379	0.000000	0.000000		
36 CAT 3 Interexch. C&WF	\$300,233	\$245,485	\$50,431	\$0	\$0	\$4,317	\$0	\$0		

Bridgewater-Canistota Telephone Company

		Intrastate								
***** FCC PART 36 ***** Physical Allocation Factors		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(I)		
13	Subscriber Plant Fact. (SPF)	1.000000	SPF	0.750000	0.017137	0.232863	0.000000	0.000000	0.250000	O.K.
14										
15	Dial Equipment Minutes (DEM)	1.000000	DEM	0.714764	0.019553	0.265683	0.000000	0.000000	0.285236	O.K.
16										
17	Conversation Minute-Miles	1.000000	CMM	0.445047	0.038680	0.516273	0.000000	0.000000	0.554953	O.K.
18	Conversation Minutes	1.000000	CM	0.451962	0.037568	0.510470	0.000000	0.000000	0.548038	O.K.
19	Subscriber Minutes (SLU)	1.000000	SLU	0.771727	0.015648	0.212625	0.000000	0.000000	0.228273	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.	1.000000	WSC	1.000000	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	0.000000	HRM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
30										
31	C&WF CAT 4, WATS	0.000000	CT4	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
32										
33	Equal Access MOU	0.000000	EAM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
34										
35	Current Billings	1.000000	CB	0.715354	0.000845	0.275279	0.000000	0.008522	0.284646	O.K.
36	EU Presubscription Factor	0.000000	EPRE	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
37	EU MTS & WATS Factor	1.000000	EMTS	0.715354	0.000845	0.275279	0.000000	0.008522	0.284646	O.K.
38	EU Access, P/L and All Other Factor	1.000000	EPLO	0.715354	0.000845	0.275279	0.000000	0.008522	0.284646	O.K.
39	IX Special Access Factor	0.000000	ISPA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
40	IX Switched Access Factor	0.000000	ISWA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
41	IX Billing & Collection Services Factor	0.000000	IBC	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
42	Coin Revenue Percent	0.000000	CR	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
43	Relative Toll/Local Msgs.	1.000000	TLM	0.166331	0.002552	0.831117	0.000000	0.000000	0.833669	O.K.
44	Relative Users Percent	1.000000	RUP	0.666667	0.022850	0.310484	0.000000	0.000000	0.333333	O.K.
45	CABS Percent	1.000000	CAB	0.500000	0.001530	0.498470	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.

Bridgewater-Canistota Telephone Company

				Intrastate						
***** FCC PART 36 ***** Internal Allocation Factors		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(I)		
13	Support Assets	1.000000	D31	0.696168	0.020331	0.275399	0.000000	0.008102	0.303832	O.K.
14	Land and Support Assets	1.000000	D33	0.696168	0.020331	0.275399	0.000000	0.008102	0.303832	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	0.714764	0.019553	0.265683	0.000000	0.000000	0.285236	O.K.
19	COE Total Switching	1.000000	D68	0.714764	0.019553	0.265683	0.000000	0.000000	0.285236	O.K.
20	COE Transmission	1.000000	D85	0.634811	0.024080	0.327201	0.000000	0.013907	0.365189	O.K.
21	Total COE	1.000000	C19	0.669633	0.022108	0.300408	0.000000	0.007850	0.330367	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	0.747266	0.016847	0.228928	0.000000	0.006958	0.252734	O.K.
28	C&WF CAT 2	0.000000	D120	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29	C&WF CAT 3	1.000000	D129	0.531865	0.031627	0.422129	0.000000	0.014379	0.468135	O.K.
30	C&WF CAT 4	0.000000	D135	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
31	Total C&WF	1.000000	D137	0.710185	0.019392	0.262188	0.000000	0.008236	0.289815	O.K.
32										
33	Total Equipment	1.000000	C23	0.696168	0.020331	0.275399	0.000000	0.008102	0.303832	O.K.
34										
35	TPIS	1.000000	C32	0.696168	0.020331	0.275399	0.000000	0.008102	0.303832	O.K.
36	TPIS, excl. Acct. No. 2690	1.000000	D189	0.696168	0.020331	0.275399	0.000000	0.008102	0.303832	O.K.
37										
38	Plt. Held, Fut. Use	0.000000	D215	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
39										
40	Total Tangible Assets	0.000000	C25	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
41	Total Intangible Assets	0.000000	C29	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
42										
43	Long-term PUC	0.000000	C36	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
44	Net Telephone Plant	1.000000	C61	0.694302	0.020472	0.277431	0.000000	0.007795	0.305698	O.K.
45	Total Net Investment	1.000000	C68	0.693668	0.020395	0.278149	0.000000	0.007788	0.306332	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	0.669003	0.002579	0.321749	0.000000	0.006670	0.330997	O.K.
49										
50	Total "BIG THREE" Expenses	1.000000	I170	0.685949	0.014935	0.291463	0.000000	0.007654	0.314051	O.K.
51										
52	Corporate Operations Expense	1.000000	I185	0.488701	0.010641	0.495206	0.000000	0.005453	0.511299	O.K.

Bridgewater-Canistota Telephone Company

		Intrastate							
***** FCC PART 36 ***** Operating Expenses and Taxes		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE
(A)	(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(I)	
13	PLANT SPEC. OPER. EXPENSE:								
14									
15	Network Support, Alloc.	\$0	H14	\$0	\$0	\$0	\$0	\$0	O.K.
16	Network Support, Direct	0	V149	0	0	0	0	0	O.K.
17									
18	Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	O.K.
19									
20	General Support, Alloc.	\$13,362	H14	\$9,302	\$272	\$3,680	\$0	\$108	O.K.
21	General Support, Direct	0	V151	0	0	0	0	0	O.K.
22									
23	Total General Support Exp.	\$13,362		\$9,302	\$272	\$3,680	\$0	\$108	O.K.
24									
25	Central Office Eq., Alloc.	\$85,661	H21	\$57,361	\$1,894	\$25,733	\$0	\$672	O.K.
26	Central Office Eq., Direct	0	V153	0	0	0	0	0	O.K.
27									
28	Total COE Exp.	\$85,661		\$57,361	\$1,894	\$25,733	\$0	\$672	O.K.
29									
30	Cust. Premises Equip.	\$0	H24	\$0	\$0	\$0	\$0	\$0	O.K.
31	Coinless Pay Phone	0	G18	0	0	0	0	0	O.K.
32	Other IOT	0	H23	0	0	0	0	0	O.K.
33	IOT Direct	0	V157	0	0	0	0	0	O.K.
34									
35	Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	O.K.
36									
37	Cable & Wire, Alloc.	\$79,791	H31	\$56,666	\$1,547	\$20,920	\$0	\$657	O.K.
38	Cable & Wire, Direct	0	V159	0	0	0	0	0	O.K.
39									
40	Total C&WF Exp.	\$79,791		\$56,666	\$1,547	\$20,920	\$0	\$657	O.K.
41									
42	TOTAL PLT. SPEC. OPER. EXP.	\$178,814		\$123,330	\$3,713	\$50,333	\$0	\$1,438	O.K.
43									
44	TOTAL PLT. SPEC., ex SUPPORT	\$165,452		\$114,028	\$3,441	\$46,653	\$0	\$1,330	O.K.

Bridgewater-Carlisle Telephone Company

	(A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Message Telephone Service				Private Line		TOTAL INTRASTATE (I)	O.K.
					Intrastate		Private Line		Private Line			
					InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)	InterLATA (I)	IntraLATA (J)		
***** FCC PART 36 *****												
Operating Expenses and Taxes												
58	NON-SPECIFIC OPER. EXP.:											
59												
60	Oth. Ptl. and Equip. Alloc.	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
61	Oth. Ptl. and Equip. Direct	0	V177	0	0	0	0	0	0	0	0	O.K.
62												
63	Total Oth. Ptl. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
64												
65	Network Operations, Alloc.	\$68,091	H33	\$47,403	\$1,384	\$18,752	\$0	\$552	\$0	\$20,688	\$0	O.K.
66	Network Operations, Direct	0	V179	0	0	0	0	0	0	0	0	O.K.
67												
68	Total Network Oper. Exp.	\$68,091		\$47,403	\$1,384	\$18,752	\$0	\$552	\$0	\$20,688	\$0	O.K.
69												
70	Total Access Expenses	\$0	V180	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
71												
72	Depr., Support Assets	\$16,600	H13	\$11,556	\$337	\$4,572	\$0	\$135	\$0	\$5,044	\$0	O.K.
73	Depr., COE Switching	21,008	H19	15,016	411	5,581	0	0	0	5,992	0	O.K.
74	Depr., COE Operator	0	H16	0	0	0	0	0	0	0	0	O.K.
75	Depr., COE Transmission	20,600	H20	13,077	496	6,740	0	286	0	7,523	0	O.K.
76	Depr., IOT Equipment	0	H25	0	0	0	0	0	0	0	0	O.K.
77	Depr., C&W Facilities	69,574	H31	49,410	1,349	18,241	0	573	0	20,164	0	O.K.
78	Depr., PHFU	0	H38	0	0	0	0	0	0	0	0	O.K.
79												
80	Total Depreciation Expense	\$127,782		\$89,060	\$2,593	\$35,135	\$0	\$994	\$0	\$38,722	\$0	O.K.
81												
82	Amort., Tangible Assets	\$0	H40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83	Amort., Intangible Assets	0	H41	0	0	0	0	0	0	0	0	O.K.
84	Other Amortization	0	V189	0	0	0	0	0	0	0	0	O.K.
85	Direct Assigned Amort.	0	V190	0	0	0	0	0	0	0	0	O.K.
86												
87	Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
88												
89	Total Depr. and Amort.	\$127,782		\$89,060	\$2,593	\$35,135	\$0	\$994	\$0	\$38,722	\$0	O.K.
90												
91	TOTAL NON-SPEC. OPER. EXP.	\$195,873		\$136,462	\$3,978	\$53,887	\$0	\$1,546	\$0	\$59,411	\$0	O.K.

Bridgewater-Canistota Telephone Company

		Intrastate								
		Message Telephone Service			Private Line					
***** FCC PART 36 ***** Operating Expenses and Taxes		TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
105	CUSTOMER OPERATIONS EXPENSE:									
106										
107	Marketing, Allocable	\$8,416	G35	\$6,020	\$7	\$2,317	\$0	\$72	\$2,396	O.K.
108	Marketing, Direct	0	V192	0	0	0	0	0	0	O.K.
109										
110	Total Marketing Expense	\$8,416		\$6,020	\$7	\$2,317	\$0	\$72	\$2,396	O.K.
111										
112	Operator Service, Alloc.	\$556	G24	\$556	\$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	\$556		\$556	\$0	\$0	\$0	\$0	\$0	O.K.
116										
117	Classified Directory	\$0	V195	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
118	Alphabetical Directory	71	G19	55	1	15	0	0	16	O.K.
119	Foreign Directory	0	G46	0	0	0	0	0	0	O.K.
120										
121	Total Directory	\$71		\$55	\$1	\$15	\$0	\$0	\$16	O.K.
122										
123	Bus. Ofc., EU Presubscription	\$0	G36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124	Bus. Ofc., EU MTS & WATS	38,412	G37	27,478	32	10,574	0	327	10,934	O.K.
125	Bus. Ofc., EU Access, P/L & all Other	38,268	G38	27,375	32	10,534	0	326	10,893	O.K.
126	Bus. Ofc., IXC Special Access	0	G39	0	0	0	0	0	0	O.K.
127	Bus. Ofc., IXC Switched Access	0	G40	0	0	0	0	0	0	O.K.
128	Bus. Ofc., IXC B & C Services	0	G41	0	0	0	0	0	0	O.K.
129	Coin Collect & Admin.	0	G42	0	0	0	0	0	0	O.K.
130										
131	Total Business Office	\$76,680		\$54,853	\$65	\$21,108	\$0	\$653	\$21,827	O.K.
132										
133	Cust. Svc., Direct	\$0	V205	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
134	Cust. Serv., Msg. Process	3,423	G43	569	9	2,845	0	0	2,854	O.K.
135	Cust. Serv., Other B&C	7,121	G44	4,747	163	2,211	0	0	2,374	O.K.
136	Cust. Serv., CABS	10,751	G45	5,376	16	5,359	0	0	5,376	O.K.
137	Cust. Serv., EU Common Line	0	V209	0	0	0	0	0	0	O.K.
138										
139	Total Customer Service	\$21,295		\$10,692	\$188	\$10,415	\$0	\$0	\$10,603	O.K.
140										
141	Total Bus. Ofc., Cust. Serv.	\$97,975		\$65,546	\$253	\$31,523	\$0	\$653	\$32,429	O.K.
142										

Bridgewater-Canistota Telephone Company

		Intrastate								
		Message Telephone Service				Private Line		TOTAL		
***** FCC PART 36 ***** Operating Expenses and Taxes		TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
156	Other Cust. Serv., Alloc.	\$0	H48	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
157	Other Cust. Serv., Direct	0	V211	0	0	0	0	0	0	O.K.
158										
159	Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
160										
161	TOTAL CUSTOMER OPER. EXP.	\$107,018		\$72,177	\$261	\$33,855	\$0	\$725	\$34,841	O.K.
162										
163										
164	"BIG-THREE" EXPENSES:									
165										
166	Total Plt. Spec., ex Support	\$165,452	44	\$114,028	\$3,441	\$46,653	\$0	\$1,330	\$51,424	O.K.
167	Total Network Oper. Exp.	68,091	68	47,403	1,384	18,752	0	552	20,688	O.K.
168	Total Customer Operations	107,018	161	72,177	261	33,855	0	725	34,841	O.K.
169										
170	TOTAL "BIG THREE" EXPENSES	\$340,561		\$233,607	\$5,086	\$99,261	\$0	\$2,606	\$106,954	O.K.
171										
172										
173	CORPORATE OPERATIONS EXPENSE:									
174										
175	Exec. and Planning, Alloc.	\$12,150	H50	\$8,334	\$181	\$3,541	\$0	\$93	\$3,816	O.K.
176	Exec. and Planning, Direct	0	V213	0	0	0	0	0	0	O.K.
177										
178	Total Exec. and Planning	\$12,150		\$8,334	\$181	\$3,541	\$0	\$93	\$3,816	O.K.
179										
180	Admin. & General, Allocable	\$66,551	H50	\$45,651	\$994	\$19,397	\$0	\$509	\$20,900	O.K.
181	Admin. & General, Direct	31,765	V231	0	0	31,765	0	0	31,765	O.K.
182										
183	Total Admin. and Gen.	\$98,316		\$45,651	\$994	\$51,162	\$0	\$509	\$52,665	O.K.
184										
185	TOTAL CORPORATE OPERATIONS	\$110,466		\$53,985	\$1,175	\$54,703	\$0	\$602	\$56,481	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	0	V233	0	0	0	0	0	0	O.K.
192										
193	Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
194										
195										
196	TOTAL OPER. EXP. AND TAXES	\$592,171		\$385,954	\$9,127	\$192,779	\$0	\$4,311	\$206,217	O.K.

Bridgewater-Canisota Telephone Company

***** FCC PART 69 *****		Part 36											
Initial LATA Revenue Requirement Summary		Initial LATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other				
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)					
13	Net Investment	\$458,981	K52	\$190,786	\$93,648	\$0	\$160,902	\$0	\$13,646				
14	Rate of Return	10.00%	B19	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%				
15	Return on Rate Base	\$45,898		\$19,079	\$9,365	\$0	\$16,090	\$0	\$1,365				
16	AFUDC	0	N37	0	0	0	0	0	0				
17	ITC Amortization	0	N37	0	0	0	0	0	0				
18	Other Return Adjustments	0	Direct	0	0	0	0	0	0				
19													
20	Net Return	\$45,898		\$19,079	\$9,365	\$0	\$16,090	\$0	\$1,365				
21													
22	Interest Expense	0	N67	0	0	0	0	0	0				
23	Capitalized Payroll Taxes	0	N37	0	0	0	0	0	0				
24	Depreciation Adjustment	0	N37	0	0	0	0	0	0				
25	Other Income Adjustments	0	Direct	0	0	0	0	0	0				
26													
27	Alter Tax Income	\$45,898		\$19,079	\$9,365	\$0	\$16,090	\$0	\$1,365				
28													
29	State Income Taxes	\$0	29	0	0	0	0	0	0				
30	Federal Income Taxes	21,878	29	9,094	4,464	0	7,670	0	650				
31	Operating Expenses and Taxes	197,090	O195	63,434	30,341	23	57,594	24,310	21,387				
32	Uncollectibles	0	Direct	0	0	0	0	0	0				
33	Other Revenue Adjustments	0	Direct	0	0	0	0	0	0				
34													
35	Basis for Gross Receipts Tax	264,866	16+31+32+33	91,607	44,170	23	81,353	24,310	23,402				
36													
37	Gross Receipts Tax	11,036	37	3,817	1,840	1	3,390	1,013	975				
38													
39													
40													
41													
42	TOTAL REVENUE REQUIREMENT	\$275,902		\$95,424	\$46,010	\$24	\$84,743	\$25,323	\$24,377				
43													
44													

Bridgewater-Canistota Telephone Company

***** FCC PART 69 *****									
IntraLATA Investment Summary									
	Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	Land and Support Assets								
	\$81,455	L25	\$9,895	\$20,427	\$0	\$46,995	\$0	\$4,138	O.K.
14									
15	Central Office Equipment								
	\$283,985	L70	\$51,639	\$106,602	\$0	\$118,512	\$0	\$7,232	O.K.
16	Info. Term./Orig. Equipment								
	0	L78	0	0	0	0	0	0	O.K.
17	Cable and Wire Facilities								
	471,622	L117	330,521	0	0	126,737	0	14,363	O.K.
18									
19	Total COE, IOT, C&WF		\$382,161	\$106,602	\$0	\$245,249	\$0	\$21,595	O.K.
20									
21	Total Tangible Assets	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
22									
23	Total Tele. Plt. ex Intang.		\$392,056	\$127,030	\$0	\$292,243	\$0	\$25,733	O.K.
24	Total Intangible Assets	L144	0	0	0	0	0	0	O.K.
25									
26	Total Plant In Service		\$392,056	\$127,030	\$0	\$292,243	\$0	\$25,733	O.K.
27	Total Plt. Held Future Use	L147	0	0	0	0	0	0	O.K.
28	Total ST PUC	L163	0	0	0	0	0	0	O.K.
29	Total LT PUC	L164	0	0	0	0	0	0	O.K.
30	Total Tel. Plt. Adjust.	L169	0	0	0	0	0	0	O.K.
31									
32	TOTAL TELEPHONE PLANT		\$392,056	\$127,030	\$0	\$292,243	\$0	\$25,733	O.K.
33									
34	less:								
35	Accum. Depr., Plt. in Serv.	M23	190,012	29,734	0	122,950	0	11,349	O.K.
36	Accum. Depr. PHFU	M27	0	0	0	0	0	0	O.K.
37	Accum. Amort. Tangible Plt.	M28	0	0	0	0	0	0	O.K.
38	Accum. Amort. Intangibles	M29	0	0	0	0	0	0	O.K.
39	Accum. Amort. Other	M30	0	0	0	0	0	0	O.K.
40	Accum. Def. Inc. Taxes, Net	M47	14,615	4,735	0	10,894	0	959	O.K.
41									
42	plus:								
43	Other Assets	Direct	0	0	0	0	0	0	O.K.
44									
45	NET TELEPHONE PLANT		\$187,428	\$92,560	\$0	\$158,399	\$0	\$13,425	O.K.
46	plus:								
47	Class B RTB Stock	L171	0	0	0	0	0	0	O.K.
48	Materials and Supplies	L173	259	84	0	193	0	17	O.K.
49	Cash Working Capital	L175	3,098	1,004	0	2,309	0	203	O.K.
50	Equal Access Investment	L177	0	0	0	0	0	0	O.K.
51									
52	NET INVESTMENT		\$190,786	\$93,648	\$0	\$160,902	\$0	\$13,646	O.K.
53									

Bridgewater-Canistota Telephone Company

***** FCC PART 69 *****										
IntraLATA Investment										
Detail										
	Part 36	Source or	Common	Local	Information	Common	Billing and	Other		
(A)	IntraLATA	Apportion	Line	Switching	(F)	Transport	Collection	(I)		
	Total	(C)	(D)	(E)		(G)	(H)			
13	LAND AND SUPPORT ASSETS:									
14										
15	Land Assets, Message	\$1,666	N28	202	418	0	961	0	85	O.K.
16	Land Assets, Private Line	49	N28	6	12	0	28	0	2	O.K.
17										
18	Total Land Assets	\$1,715		\$208	\$430	\$0	\$990	\$0	\$87	O.K.
19										
20	Support Assets, Message	\$77,461	N28	\$9,410	\$19,426	\$0	\$44,690	\$0	\$3,935	O.K.
21	Support Assets, Private Line	2,279	N28	277	572	0	1,315	0	116	O.K.
22										
23	Total Support Assets	\$79,740		\$9,687	\$19,997	\$0	\$46,005	\$0	\$4,051	O.K.
24										
25	Total Land and Supp. Assets	\$81,455		\$9,895	\$20,427	\$0	\$46,995	\$0	\$4,138	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	\$106,602	(E)	\$0	\$106,602	\$0	\$0	\$0	\$0	O.K.
40	Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41										
42	Total Local Switching	\$106,602		\$0	\$106,602	\$0	\$0	\$0	\$0	O.K.
43										
44	Total Switching	\$106,602		\$0	\$106,602	\$0	\$0	\$0	\$0	O.K.

Bridgewater-Canistota Telephone Company

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58	COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59	COE Exch. Line - Message	51,639	(D)	51,639	0	0	0	0	0	O.K.
60	COE Exch. Line - PL etc.	1,570	(I)	0	0	0	0	0	1,570	O.K.
61	COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	O.K.
62	COE Interexchange, Message	118,512	(G)	0	0	0	118,512	0	0	O.K.
63	COE Interexchange, PL	5,662	(I)	0	0	0	0	0	5,662	O.K.
64	COE Interexchange, Assigned	0	(G)	0	0	0	0	0	0	O.K.
65	COE H/R Message	0	(G)	0	0	0	0	0	0	O.K.
66	COE H/R Assigned	0	Direct	0	0	0	0	0	0	O.K.
67										
68	Total COE Transmission	\$177,383		\$51,639	\$0	\$0	\$118,512	\$0	\$7,232	O.K.
69										
70	Total Central Office Equip.	\$283,985		\$51,639	\$106,602	\$0	\$118,512	\$0	\$7,232	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	\$10,046	(I)	\$0	\$0	\$0	\$0	\$0	\$10,046	O.K.
83	Exchange Message	330,521	(D)	330,521	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	\$340,568		\$330,521	\$0	\$0	\$0	\$0	\$10,046	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	\$126,737	(G)	\$0	\$0	\$0	\$126,737	\$0	\$0	O.K.
94	Interexchange PL, WATS	4,317	(I)	0	0	0	0	0	4,317	O.K.
95	Interexchange Assigned	0	(G)	0	0	0	0	0	0	O.K.
96										
97	Total Interexchange C&WF	\$131,054		\$0	\$0	\$0	\$126,737	\$0	\$4,317	O.K.

Bridgewater-Canistota Telephone Company

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
111	H/R C&WF, Message	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112	H/R C&WF, WATS	0	(I)	0	0	0	0	0	0	O.K.
113	H/R C&WF, Assigned	0	Direct	0	0	0	0	0	0	O.K.
114										
115	Total Host/Remote C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
116										
117	Total Cable and Wire Facil.	\$471,622		\$330,521	\$0	\$0	\$126,737	\$0	\$14,363	O.K.
118										
119	TANGIBLE ASSETS:									
120										
121	Land and Support Leases	\$0	N28	0	0	0	0	0	0	O.K.
122										
123	COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124	COE Tandem Switching Leases	0	34	0	0	0	0	0	0	O.K.
125	COE Local Switching Leases	0	39	0	0	0	0	0	0	O.K.
126	COE Transmission Leases	0	68	0	0	0	0	0	0	O.K.
127										
128	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
129										
130	IOT Equipment Leases	\$0	78	0	0	0	0	0	0	O.K.
131										
132	C&WF Leases	\$0	117	0	0	0	0	0	0	O.K.
133										
134	Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
135										
136	Leasehold Impr., Alloc.	\$0	N37	0	0	0	0	0	0	O.K.
137	Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	O.K.
138										
139	Total Leasehold Improvementsa	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
140										
141	Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
142										
143										
144	TOTAL INTANGIBLE ASSETS	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
145										
146										
147	PROPERTY HELD FOR FUTURE USE	\$0	N46	0	0	0	0	0	0	O.K.

Bridgewater-Canistota Telephone Company

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
161	PLANT UNDER CONSTRUCTION:									
162										
163	Short-term	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
164	Long-term	0	N46	0	0	0	0	0	0	O.K.
165										
166	Total Plt. Under Const.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
167										
168										
169	TELEPHONE PLANT ADJUSTMENT	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170										
171	CLASS B RTB STOCK	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172										
173	MATERIALS AND SUPPLIES	\$554	N37	\$259	\$84	\$0	\$193	\$0	\$17	O.K.
174										
175	CASH WORKING CAPITAL	\$6,615	N37	\$3,098	\$1,004	\$0	\$2,309	\$0	\$203	O.K.
176										
177	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

Bridgewater-Canistota Telephone Company

***** FCC PART 69 *****										
IntraLATA Reserves and Deferrals										
	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	ACCUM. DEPRECIATION, TPIS:									
14										
15	Support Assets	\$29,932	N28	\$3,636	\$7,506	\$0	\$17,269	\$0	\$1,521	O.K.
16	COE Switching	22,228	L44	0	22,228	0	0	0	0	O.K.
17	COE Operator	0	L32	0	0	0	0	0	0	O.K.
18	COE Transmission	61,485	L68	17,900	0	0	41,079	0	2,507	O.K.
19	IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
20	Cable and Wire Facilities	240,400	L117	168,477	0	0	64,602	0	7,321	O.K.
21	Other Plant	0	N37	0	0	0	0	0	0	O.K.
22										
23	Total Accum. Depr., TPIS	\$354,045		\$190,012	\$29,734	\$0	\$122,950	\$0	\$11,349	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.	\$354,045		\$190,012	\$29,734	\$0	\$122,950	\$0	\$11,349	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	31,204	N37	14,615	4,735	0	10,894	0	959	O.K.
46										
47	Total Accum. Def. Inc. Taxes	\$31,204		\$14,615	\$4,735	\$0	\$10,894	\$0	\$959	O.K.

Bridgewater-Canistota Telephone Company

***** FCC PART 69 ***** Apportionment Factors		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Central Office Equipment	\$283,985	L70	\$51,639	\$106,602	\$0	\$118,512	\$0	\$7,232	O.K.
14	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
15	C&W Facilities	471,622	L117	330,521	0	0	126,737	0	14,363	O.K.
16										
17	Total	\$755,607		\$382,161	\$106,602	\$0	\$245,249	\$0	\$21,595	O.K.
18	Factor	1.000000		0.505766	0.141082	0.000000	0.324572	0.000000	0.028580	O.K.
19										
20	Sum: Sw., Trans., Other	\$373,446	17	\$0	\$106,602	\$0	\$245,249	\$0	\$21,595	O.K.
21	Factor	1.000000		0.000000	0.285456	0.000000	0.656717	0.000000	0.057827	O.K.
22										
23	Central Office Equipment	\$283,985	L70	\$51,639	\$106,602	\$0	\$118,512	\$0	\$7,232	O.K.
24	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
25	C&WF, Excl. Exch. Message	141,100	L117-83	0	0	0	126,737	0	14,363	O.K.
26										
27	Total	\$425,086		\$51,639	\$106,602	\$0	\$245,249	\$0	\$21,595	O.K.
28	Factor	1.000000		0.121480	0.250779	0.000000	0.576939	0.000000	0.050802	O.K.
29										
30	General Support Facilities	\$81,455	L25	\$9,895	\$20,427	\$0	\$46,995	\$0	\$4,138	O.K.
31	Central Office Equipment	283,985	13	51,639	106,602	0	118,512	0	7,232	O.K.
32	Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.
33	C&W Facilities	471,622	15	330,521	0	0	126,737	0	14,363	O.K.
34	Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.
35										
36	Total	\$837,062		\$392,056	\$127,030	\$0	\$292,243	\$0	\$25,733	O.K.
37	Factor	1.000000		0.468371	0.151756	0.000000	0.349130	0.000000	0.030743	O.K.
38										
39	Sum: Com. Ln., Sw., Trans.	\$811,329	36	\$392,056	\$127,030	\$0	\$292,243	\$0	\$0	O.K.
40	Factor	1.000000		0.483227	0.156570	0.000000	0.360203	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	\$837,062	K26	\$392,056	\$127,030	\$0	\$292,243	\$0	\$25,733	O.K.
46	Factor	1.000000		0.468371	0.151756	0.000000	0.349130	0.000000	0.030743	O.K.

Bridgewater-Canistota Telephone Company

***** FCC PART 69 ***** Apportionment Factors		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
60	Interstate Equiv. Factor	0.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
61	Wtd. Std. Work Seconds	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
62										
63	"BIG THREE" Expenses	\$105,655	O171	\$31,265	\$15,477	\$15	\$29,622	\$15,957	\$13,318	O.K.
64	Factor	1.000000		0.295917	0.146489	0.000143	0.280362	0.151031	0.126050	
65										0
66	Net Investment	\$458,981	J13	\$190,786	\$93,648	\$0	\$160,902	\$0	\$13,646	O.K.
67	Factor	1.000000		0.415672	0.204035	0.000000	0.350563	0.000000	0.029730	O.K.

Bridgewater-Canistota Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	PLANT SPEC. OPER. EXPENSE:									
14										
15	Network Support, Alloc.	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16	Network Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
17										
18	Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19										
20	General Support, Alloc.	\$3,788	N30	\$460	\$950	\$0	\$2,186	\$0	\$192	O.K.
21	General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
22										
23	Total General Support Exp.	\$3,788		\$460	\$950	\$0	\$2,186	\$0	\$192	O.K.
24										
25	Central Office Eq., Alloc.	\$26,406	N31	\$4,802	\$9,912	\$0	\$11,020	\$0	\$672	O.K.
26	Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O.K.
27										
28	Total COE Exp.	\$26,406		\$4,802	\$9,912	\$0	\$11,020	\$0	\$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.	\$21,577	N33	\$15,122	\$0	\$0	\$5,798	\$0	\$657	O.K.
37	Cable & Wire, Direct	0	Direct	0	0	0	0	0	0	O.K.
38										
39	Total C&WF Exp.	\$21,577		\$15,122	\$0	\$0	\$5,798	\$0	\$657	O.K.
40										
41	TOTAL PLT. SPEC. OPER. EXP.	\$51,771		\$20,384	\$10,862	\$0	\$19,003	\$0	\$1,522	O.K.
42										
43	TOTAL PLT. SPEC., ex SUPPORT	\$47,983		\$19,923	\$9,912	\$0	\$16,818	\$0	\$1,330	O.K.

Bridgewater-Canistota Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
57	NON-SPECIFIC OPER. EXP.:									
58										
59	Oth. Plt. and Equip., Alloc.	\$0	N18	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
60	Oth. Plt. and Equip., Direct	0	Direct	0	0	0	0	0	0	O.K.
61										
62	Total Oth. Plt. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
63										
64	Network Operations, Alloc.	\$19,304	N18	\$9,763	\$2,723	\$0	\$6,265	\$0	\$552	O.K.
65	Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66										
67	Total Network Oper. Exp.	\$19,304		\$9,763	\$2,723	\$0	\$6,265	\$0	\$552	O.K.
68										
69	Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70										
71	Depr., Support Assets	\$4,706	L23	\$572	\$1,180	\$0	\$2,715	\$0	\$239	O.K.
72	Depr., COE Switching	5,581	L44	0	5,581	0	0	0	0	O.K.
73	Depr., COE Operator	0	L32	0	0	0	0	0	0	O.K.
74	Depr., COE Transmission	7,027	L68	2,046	0	0	4,695	0	286	O.K.
75	Depr., IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
76	Depr., C&W Facilities	18,814	L117	13,186	0	0	5,056	0	573	O.K.
77	Depr., PHFU	0	L147	0	0	0	0	0	0	O.K.
78										
79	Total Depreciation Expense	\$36,129		\$15,803	\$6,762	\$0	\$12,466	\$0	\$1,099	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.	\$36,129		\$15,803	\$6,762	\$0	\$12,466	\$0	\$1,099	O.K.
89										
90	TOTAL NON-SPEC. OPER. EXP.	\$55,433		\$25,566	\$9,485	\$0	\$18,731	\$0	\$1,650	O.K.

Bridgewater-Canistota Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
104	CUSTOMER OPERATIONS EXPENSE:									
105										
106	Marketing, Allocable	\$2,388	N37	\$1,119	\$362	\$0	\$834	\$0	\$73	O.K.
107	Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108										
109	Total Marketing Expense	\$2,388		\$1,119	\$362	\$0	\$834	\$0	\$73	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	15	(F)	0	0	15	0	0	0	O.K.
118	Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119										
120	Total Directory	\$15		\$0	\$0	\$15	\$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	10,860	(H)	0	0	0	0	0	10,860	O.K.
125	Bus. Ofc., EU Message	10,901	(H)	0	0	0	0	10,901	0	O.K.
126	Bus. Ofc., EU Reserved	0	(I)	0	0	0	0	0	0	O.K.
127	Bus. Ofc., IX Special Access	0	(I)	0	0	0	0	0	0	O.K.
128	Bus. Ofc., IX Switched Access	0	N40	0	0	0	0	0	0	O.K.
129	Bus. Ofc., IX Billing and Collection	0	(H)	0	0	0	0	0	0	O.K.
130	Bus. Ofc., Coin Collection & Administr	0	(D)	0	0	0	0	0	0	O.K.
131	Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
132										
133	Total Business Office	\$21,762		\$0	\$0	\$0	\$0	\$10,901	\$10,860	O.K.
134										
135	Cust. Serv., Msg. Process	\$2,845	(H)	0	0	0	0	2,845	0	O.K.
136	Cust. Serv., Other B&C	2,211	(H)	0	0	0	0	2,211	0	O.K.
137	Cust. Serv., CABS	5,359	N21	0	1,530	0	3,519	0	310	O.K.
138	Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139										
140	Total Customer Service	\$10,415		\$0	\$1,530	\$0	\$3,519	\$5,056	\$310	O.K.
141										
142	Total BO, CS, OS, Dir.	\$32,192		\$0	\$1,530	\$15	\$3,519	\$15,957	\$11,170	O.K.

Bridgewater-Canistota Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
158	Other Cust. Serv., Alloc.	\$0	142	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
159	Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	O.K.
160										
161	Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162										
163	TOTAL CUSTOMER OPER. EXP.	\$34,580		\$1,119	\$1,892	\$15	\$4,353	\$15,957	\$11,244	O.K.
164										
165	"BIG-THREE" EXPENSES:									
166										
167	Total PII Specific Exp.	\$51,771	41	\$20,384	\$10,862	\$0	\$19,003	\$0	\$1,522	O.K.
168	Total PII Non-specific Exp.	19,304	62 + 67 +69	9,763	2,723	0	6,265	0	552	O.K.
169	Total Customer Operations	34,580	163	1,119	1,892	15	4,353	15,957	11,244	O.K.
170										
171	TOTAL "BIG THREE" EXPENSES	\$105,655		\$31,265	\$15,477	\$15	\$29,622	\$15,957	\$13,318	O.K.
172										
173	CORPORATE OPERATIONS EXPENSE:									
174										
175	Exec. and Planning, Alloc.	\$3,634	N64	\$1,075	\$532	\$1	\$1,019	\$549	\$458	O.K.
176	Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O.K.
177										
178	Total Exec. and Planning	\$3,634		\$1,075	\$532	\$1	\$1,019	\$549	\$458	O.K.
179										
180	Admin. & General, Allocable	\$19,906	N64	\$5,891	\$2,916	\$3	\$5,581	\$3,006	\$2,509	O.K.
181	Admin. & General, Direct	31,765	Direct	9,400	4,653	5	8,906	4,797	4,004	O.K.
182										
183	Total Admin. and Gen.	\$51,671		\$15,290	\$7,569	\$7	\$14,487	\$7,804	\$6,513	O.K.
184										
185	TOTAL CORPORATE OPERATIONS	\$55,306		\$16,366	\$8,102	\$8	\$15,506	\$8,353	\$6,971	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	0	Direct	0	0	0	0	0	0	O.K.
191										O.K.
192										
193	Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
194										
195	TOTAL OPER. EXP. AND TAXES	\$197,090		\$63,434	\$30,341	\$23	\$57,594	\$24,310	\$21,387	O.K.

Bridgewater-Canistota Telephone Company

***** FCC PART 69 ***** InterLATA Revenue Requirement Summary		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Net Investment	\$32,737	Q52	\$13,951	\$6,879	\$0	\$11,908	\$0	\$0	O.K.
14	Rate of Return	10.00%	B19	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	O.K.
15										
16	Return on Rate Base	\$3,274		\$1,395	\$688	\$0	\$1,191	\$0	\$0	O.K.
17										
18	AFUDC	\$0	T37	0	0	0	0	0	0	O.K.
19	ITC Amortization	0	T37	0	0	0	0	0	0	O.K.
20	Other Return Adjustments	0	Direct	0	0	0	0	0	0	O.K.
21										
22	Net Return	\$3,274		\$1,395	\$688	\$0	\$1,191	\$0	\$0	O.K.
23										
24	Interest Expense	\$0	T67	0	0	0	0	0	0	O.K.
25	Capitalized Payroll Taxes	0	T37	0	0	0	0	0	0	O.K.
26	Depreciation Adjustment	0	T37	0	0	0	0	0	0	O.K.
27	Other Income Adjustments	0	Direct	0	0	0	0	0	0	O.K.
28										
29	After Tax Income	\$3,274		\$1,395	\$688	\$0	\$1,191	\$0	\$0	O.K.
30										
31	State Income Taxes	\$0	29	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
32	Federal Income Taxes	1,560	29	665	328	0	568	0	0	O.K.
33	Operating Expenses and Taxes	9,127	U195	3,874	1,728	1	3,235	249	39	O.K.
34	Uncollectibles	0	Direct	0	0	0	0	0	0	O.K.
35	Other Revenue Adjustments	0	Direct	0	0	0	0	0	0	O.K.
36										
37	Basis for Gross Receipts Tax	13,961	16+31+32+33	5,934	2,743	1	4,994	249	39	O.K.
38										
39										
40	Gross Receipts Tax	581	37	247	114	0	208	10	2	O.K.
41										
42										
43	TOTAL REVENUE REQUIREMENT	\$14,542		\$6,181	\$2,857	\$1	\$5,202	\$259	\$41	O.K.
44										

Bridgewater-Canistota Telephone Company

***** FCC PART 69 *****										
InterLATA Investment Summary		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Land and Support Assets	\$5,841	R25	\$743	\$1,535	\$0	\$3,563	\$0	\$0	O.K.
14										
15	Central Office Equipment	\$20,368	R70	\$3,800	\$7,845	\$0	\$8,722	\$0	\$0	O.K.
16	Info. Term./Orig. Equipment	0	R78	0	0	0	0	0	0	O.K.
17	Cable and Wire Facilities	33,819	R117	24,324	0	0	9,495	0	0	O.K.
18										
19	Total COE, IOT, C&WF	\$54,187		\$28,124	\$7,845	\$0	\$18,217	\$0	\$0	O.K.
20										
21	Total Tangible Assets	\$0	R141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
22										
23	Total Tele. Plt. ex Intang.	\$60,028		\$28,868	\$9,380	\$0	\$21,781	\$0	\$0	O.K.
24	Total Intangible Assets	0	R144	0	0	0	0	0	0	O.K.
25										
26	Total Plant In Service	\$60,028		\$28,868	\$9,380	\$0	\$21,781	\$0	\$0	O.K.
27	Total Plt. Held Future Use	0	R147	0	0	0	0	0	0	O.K.
28	Total ST PUC	0	R163	0	0	0	0	0	0	O.K.
29	Total LT PUC	0	R164	0	0	0	0	0	0	O.K.
30	Total Tel. Plt. Adjust.	0	R169	0	0	0	0	0	0	O.K.
31										
32	TOTAL TELEPHONE PLANT	\$60,028		\$28,868	\$9,380	\$0	\$21,781	\$0	\$0	O.K.
33										
34	less:									
35	Accum. Depr., Plt. in Serv.	25,362	S23	13,989	2,200	0	9,173	0	0	O.K.
36	Accum. Depr. PHFU	0	S27	0	0	0	0	0	0	O.K.
37	Accum. Amort. Tangible Plt.	0	S28	0	0	0	0	0	0	O.K.
38	Accum. Amort. Intangibles	0	S29	0	0	0	0	0	0	O.K.
39	Accum. Amort. Other	0	S30	0	0	0	0	0	0	O.K.
40	Accum. Def. Inc. Taxes, Net	2,238	S47	1,076	350	0	812	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	\$32,429		\$13,802	\$6,831	\$0	\$11,796	\$0	\$0	O.K.
46	plus:									
47	Class B RTB Stock	0	R171	0	0	0	0	0	0	O.K.
48	Materials and Supplies	40	R173	19	6	0	14	0	0	O.K.
49	Cash Working Capital	268	R175	129	42	0	97	0	0	O.K.
50	Equal Access Investment	0	R177	0	0	0	0	0	0	O.K.
51										
52	NET INVESTMENT	\$32,737		\$13,951	\$6,879	\$0	\$11,908	\$0	\$0	O.K.
53										

Telephone Company

***** FCC PART 69 ***** InterLATA Investment Detail		Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	LAND AND SUPPORT ASSETS:									
14										
15	Land Assets, Message	\$123	T28	\$16	\$32	\$0	\$75	\$0	\$0	O.K.
16	Land Assets, Private Line	0	T28	0	0	0	0	0	0	O.K.
17										
18	Total Land Assets	\$123		\$16	\$32	\$0	\$75	\$0	\$0	O.K.
19										
20	Support Assets, Message	5,718	T28	\$728	\$1,502	\$0	\$3,488	\$0	\$0	O.K.
21	Support Assets, Private Line	0	T28	0	0	0	0	0	0	O.K.
22										
23	Total Support Assets	\$5,718		\$728	\$1,502	\$0	\$3,488	\$0	\$0	O.K.
24										
25	Total Land and Supp. Assets	\$5,841		\$743	\$1,535	\$0	\$3,563	\$0	\$0	O.K.
26										
27	CENTRAL OFFICE EQUIPMENT:									
28										
29	Operator Sys., DA	\$0	(F)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30	Operator Sys., Other	0	(I)	0	0	0	0	0	0	O.K.
31										
32	Total Operator Systems	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33										
34	Tandem Switching	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35	Tandem Assigned	0	Direct	0	0	0	0	0	0	O.K.
36										
37	Total Tandem Switching	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
38										
39	Local Switching	\$7,845	(E)	\$0	\$7,845	\$0	\$0	\$0	\$0	O.K.
40	Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41										
42	Total Local Switching	\$7,845		\$0	\$7,845	\$0	\$0	\$0	\$0	O.K.
43										
44	Total Switching	\$7,845		\$0	\$7,845	\$0	\$0	\$0	\$0	O.K.

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***** FCC PART 69 ***** InterLATA Investment Detail		Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58	COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59	COE Exch. Line - Message	3,800	(D)	3,800	0	0	0	0	0	O.K.
60	COE Exch. Line - PL etc.	0	(I)	0	0	0	0	0	0	O.K.
61	COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	O.K.
62	COE Interexchange, Message	8,722	(G)	0	0	0	8,722	0	0	O.K.
63	COE Interexchange, PL	0	(I)	0	0	0	0	0	0	O.K.
64	COE Interexchange, Assigned	0	(G)	0	0	0	0	0	0	O.K.
65	COE H/R Message	0	(G)	0	0	0	0	0	0	O.K.
66	COE H/R Assigned	0	Direct	0	0	0	0	0	0	O.K.
67										
68	Total COE Transmission	\$12,522		\$3,800	\$0	\$0	\$8,722	\$0	\$0	O.K.
69										
70	Total Central Office Equip.	\$20,368		\$3,800	\$7,845	\$0	\$8,722	\$0	\$0	O.K.
71										
72	IOT EQUIPMENT:									
73										
74	Public Telephone	\$0	T43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
75	Coinless Pay Phone	0	(D)	0	0	0	0	0	0	O.K.
76	Customer Premises Equipment	0	T60	0	0	0	0	0	0	O.K.
77										
78	Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
79										
80	CABLE AND WIRE FACILITIES:									
81										
82	Exchange PL and WATS	\$0	(I)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83	Exchange Message	24,324	(D)	24,324	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	\$24,324		\$24,324	\$0	\$0	\$0	\$0	\$0	O.K.
87										
88	Exchange Trunk, Message	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
89	Exchange Trunk, PL	0	Direct	0	0	0	0	0	0	O.K.
90										
91	Total Exchange Trunk C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
92										
93	Interexchange Message	\$9,495	(G)	\$0	\$0	\$0	\$9,495	\$0	\$0	O.K.
94	Interexchange PL, WATS	0	(I)	0	0	0	0	0	0	O.K.
95	Interexchange Assigned	0	(G)	0	0	0	0	0	0	O.K.
96										
97	Total Interexchange C&WF	\$9,495		\$0	\$0	\$0	\$9,495	\$0	\$0	O.K.

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***** FCC PART 69 ***** InterLATA Investment Detail		Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
111	H/R C&WF, Message	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112	H/R C&WF, WATS	0	(I)	0	0	0	0	0	0	O.K.
113	H/R C&WF, Assigned	0	Direct	0	0	0	0	0	0	O.K.
114										
115	Total Host/Remote C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
116										
117	Total Cable and Wire Facil.	\$33,819		\$24,324	\$0	\$0	\$9,495	\$0	\$0	O.K.
118										
119	TANGIBLE ASSETS:									
120										
121	Land and Support Leases	\$0	T28	\$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	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
137	Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	O.K.
138										
139	Total Leasehold Improvementsa	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
140										
141	Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
142										
143										
144	TOTAL INTANGIBLE ASSETS	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
145										
146										
147	PROPERTY HELD FOR FUTURE USE	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

Telephone Company

***** FCC PART 69 *****		Part 36	Telephone Company							
InterLATA Investment Detail		InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
PLANT UNDER CONSTRUCTION:										
161 Short-term	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162 Long-term	0	T46	0	0	0	0	0	0	0	O.K.
163 Total Ptk. Under Const.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
164 TELEPHONE PLANT ADJUSTMENT	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
165 CLASS B RTB STOCK	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
166 MATERIALS AND SUPPLIES	\$40	T37	\$19	\$6	\$0	\$14	\$0	\$0	\$0	O.K.
167 CASH WORKING CAPITAL	\$268	T37	\$129	\$42	\$0	\$97	\$0	\$0	\$0	O.K.
168 EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

Bridgewater-Canistota Telephone Company

***** FCC PART 69 *****		Part 36		Common		Local		Information		Common		Billing and		Other	
InterLATA Reserves and Deferrals		InterLATA Total		Line		Switching		(F)		Transport		(H)		(I)	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
ACCUM. DEPRECIATION, TPIS:															
13	Support Assets	\$2,147	T28	\$273		\$564	\$0	\$1,309	\$0	\$0	\$0	\$0	\$0		O.K.
15	COE Switching	1,636	R44	0		1,636	0	0	0	0	0	0	0		O.K.
16	COE Operator	0	R32	0		0	0	0	0	0	0	0	0		O.K.
17	COE Transmission	4,340	R68	1,317		0	0	3,023	0	0	0	0	0		O.K.
18	IOT Equipment	0	R78	0		0	0	0	0	0	0	0	0		O.K.
19	Cable and Wire Facilities	17,239	R117	12,399		0	0	4,840	0	0	0	0	0		O.K.
20	Other Plant	0	T37	0		0	0	0	0	0	0	0	0		O.K.
21	Total Accum. Depr., TPIS	\$25,362		\$13,989		\$2,200	\$0	\$9,173	\$0	\$0	\$0	\$0	\$0		O.K.
22	ACCUM. AMORTIZATION:														
23	Accum. Depreciation, PHFU	0	T37	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		O.K.
24	Accum. Amort., Tangible Inv.	0	T37	0		0	0	0	0	0	0	0	0		O.K.
25	Accum. Amort., Intang. Inv.	0	T37	0		0	0	0	0	0	0	0	0		O.K.
26	Accum. Amort., Other	0	T37	0		0	0	0	0	0	0	0	0		O.K.
27	Tot. Accum. Amortization	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		O.K.
28	Total Accum. Depr./Amort.	\$25,362		\$13,989		\$2,200	\$0	\$9,173	\$0	\$0	\$0	\$0	\$0		O.K.
29	ACCUM. DEF. INC. TAXES, NET:														
30	Support Assets	\$0	T28	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		O.K.
31	COE Switching	0	R44	0		0	0	0	0	0	0	0	0		O.K.
32	COE Operator	0	R32	0		0	0	0	0	0	0	0	0		O.K.
33	COE Transmission	0	R68	0		0	0	0	0	0	0	0	0		O.K.
34	IOT Equipment	0	R78	0		0	0	0	0	0	0	0	0		O.K.
35	Cable and Wire Fac.	0	R117	0		0	0	0	0	0	0	0	0		O.K.
36	Unclassified	2,238	T37	1,076		350	0	812	0	0	0	0	0		O.K.
37	Total Accum. Def. Inc. Taxes	\$2,238		\$1,076		\$350	\$0	\$812	\$0	\$0	\$0	\$0	\$0		O.K.

Bridgewater-Canistota Telephone Company

***** FCC PART 69 ***** Apportionment Factors		Part 36 interLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Central Office Equipment	\$20,368	R70	\$3,800	\$7,845	\$0	\$8,722	\$0	\$0	O.K.
14	Info. Orig./Term. Eqpt.	0	R78	0	0	0	0	0	0	O.K.
15	C&W Facilities	33,819	R117	24,324	0	0	9,495	0	0	O.K.
16										
17	Total	\$54,187		\$28,124	\$7,845	\$0	\$18,217	\$0	\$0	O.K.
18	Factor	1.000000		0.519023	0.144785	0.000000	0.336192	0.000000	0.000000	O.K.
19										
20	Sum: Sw., Trans., Other	\$26,063	17	\$0	\$7,845	\$0	\$18,217	\$0	\$0	O.K.
21	Factor	1.000000		0.000000	0.301022	0.000000	0.698978	0.000000	0.000000	O.K.
22										
23	Central Office Equipment	\$20,368	R70	\$3,800	\$7,845	\$0	\$8,722	\$0	\$0	O.K.
24	Info. Orig./Term. Eqpt.	0	R78	0	0	0	0	0	0	O.K.
25	C&WF, Excl. Exch. Message	9,495	R117-83	0	0	0	9,495	0	0	O.K.
26										
27	Total	\$29,863		\$3,800	\$7,845	\$0	\$18,217	\$0	\$0	O.K.
28	Factor	1.000000		0.127257	0.262715	0.000000	0.610028	0.000000	0.000000	O.K.
29										
30	General Support Facilities	\$5,841	R25	\$743	\$1,535	\$0	\$3,563	\$0	\$0	O.K.
31	Central Office Equipment	20,368	13	3,800	7,845	0	8,722	0	0	O.K.
32	Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.
33	C&W Facilities	33,819	15	24,324	0	0	9,495	0	0	O.K.
34	Equal Access Investment	0	R177	0	0	0	0	0	0	O.K.
35										
36	Total	\$60,028		\$28,868	\$9,380	\$0	\$21,781	\$0	\$0	O.K.
37	Factor	1.000000		0.480900	0.156261	0.000000	0.362839	0.000000	0.000000	O.K.
38										
39	Sum: Com. Ln., Sw., Trans.	\$60,028	36	\$28,868	\$9,380	\$0	\$21,781	\$0	\$0	O.K.
40	Factor	1.000000		0.480900	0.156261	0.000000	0.362839	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	\$60,028	Q26	\$28,868	\$9,380	\$0	\$21,781	\$0	\$0	O.K.
46	Factor	1.000000		0.480900	0.156261	0.000000	0.362839	0.000000	0.000000	O.K.

Bridgewater-Canistota Telephone Company

***** FCC PART 69 ***** Apportionment Factors		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
60	Interstate Equiv. Factor	0.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
61	Wtd. Std. Work Seconds	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
62										
63	"BIG THREE" Expenses	\$5,358	U171	\$2,223	\$1,007	\$1	\$1,890	\$204	\$32	O.K.
64	Factor	1.000000		0.414930	0.187928	0.000207	0.352780	0.038056	0.006035	0
65										
66	Net Investment	32,737	P13	13,951	6,879	0	11,908	0	0	O.K.
67	Factor	1.000000		0.426139	0.210121	0.000000	0.363739	0.000000	0.000000	O.K.

Bridgewater-Canistota Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	PLANT SPEC. OPER. EXPENSE:									
14										
15	Network Support, Alloc.	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16	Network Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
17										
18	Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19										
20	General Support, Alloc.	\$272	T30	\$35	\$71	\$0	\$166	\$0	\$0	O.K.
21	General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
22										
23	Total General Support Exp.	\$272		\$35	\$71	\$0	\$166	\$0	\$0	O.K.
24										
25	Central Office Eq., Alloc.	\$1,894	T31	\$353	\$729	\$0	\$811	\$0	\$0	O.K.
26	Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O.K.
27										
28	Total COE Exp.	\$1,894		\$353	\$729	\$0	\$811	\$0	\$0	O.K.
29										
30	Cust. Premises Equip.	\$0	R76	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31	Other IOT	0	T43	0	0	0	0	0	0	O.K.
32	IOT Direct	0	Direct	0	0	0	0	0	0	O.K.
33										
34	Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35										
36	Cable & Wire, Alloc.	\$1,547	T33	\$1,113	\$0	\$0	\$434	\$0	\$0	O.K.
37	Cable & Wire, Direct	0	Direct	0	0	0	0	0	0	O.K.
38										
39	Total C&WF Exp.	\$1,547		\$1,113	\$0	\$0	\$434	\$0	\$0	O.K.
40										
41	TOTAL PLT. SPEC. OPER. EXP.	\$3,713		\$1,501	\$801	\$0	\$1,411	\$0	\$0	O.K.
42										
43	TOTAL PLT. SPEC., ex SUPPORT	\$3,441		\$1,466	\$729	\$0	\$1,245	\$0	\$0	O.K.

Bridgewater-Canistota Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
57 NON-SPECIFIC OPER. EXP.:									
58									
59 Oth. Plt. and Equip., Alloc.	\$0	T18	\$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.	\$1,384	T18	\$719	\$200	\$0	\$465	\$0	\$0	O.K.
65 Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66									
67 Total Network Oper. Exp.	\$1,384		\$719	\$200	\$0	\$465	\$0	\$0	O.K.
68									
69 Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70									
71 Depr., Support Assets	\$337	R23	\$43	\$89	\$0	\$206	\$0	\$0	O.K.
72 Depr., COE Switching	411	R44	0	411	0	0	0	0	O.K.
73 Depr., COE Operator	0	R32	0	0	0	0	0	0	O.K.
74 Depr., COE Transmission	496	R68	151	0	0	346	0	0	O.K.
75 Depr., IOT Equipment	0	R78	0	0	0	0	0	0	O.K.
76 Depr., C&W Facilities	1,349	R117	970	0	0	379	0	0	O.K.
77 Depr., PHFU	0	R147	0	0	0	0	0	0	O.K.
78									
79 Total Depreciation Expense	\$2,593		\$1,164	\$499	\$0	\$930	\$0	\$0	O.K.
80									
81 Amort., Tangible Assets	\$0	R141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
82 Amort., Intangible Assets	0	R144	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.	\$2,593		\$1,164	\$499	\$0	\$930	\$0	\$0	O.K.
89									
90 TOTAL NON-SPEC. OPER. EXP.	\$3,978		\$1,882	\$700	\$0	\$1,396	\$0	\$0	O.K.

Bridgewater-Canistota Telephone Company

***** FCC PART 69 *****		Part 36		Common	Local	Information	Common	Billing and	Other	
Operating Expenses and Taxes		InterLATA	Apportion	Line	Switching		Transport	Collection		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
104	CUSTOMER OPERATIONS EXPENSE:									
105										
106	Marketing, Allocable	\$7	T37	\$3	\$1	\$0	\$3	\$0	\$0	O.K.
107	Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108										
109	Total Marketing Expense	\$7		\$3	\$1	\$0	\$3	\$0	\$0	O.K.
110										
111	Operator Service, Alloc.	\$0	T61	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112	Operator Service, Direct	0	Direct	0	0	0	0	0	0	O.K.
113										
114	Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
115										
116	Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
117	Alphabetical Directory	1	(F)	0	0	1	0	0	0	O.K.
118	Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119										
120	Total Directory	\$1		\$0	\$0	\$1	\$0	\$0	\$0	O.K.
121										
122	Bus. Ofc., EU Presubscription	0	T40	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
123	Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
124	Bus. Ofc., EU Access PL & All Other	32	(H)	0	0	0	0	0	32	O.K.
125	Bus. Ofc., EU Message	32	(H)	0	0	0	0	32	0	O.K.
126	Bus. Ofc., EU Reserved	0	(I)	0	0	0	0	0	0	O.K.
127	Bus. Ofc., IX Special Access	0	(I)	0	0	0	0	0	0	O.K.
128	Bus. Ofc., IX Switched Access	0	T40	0	0	0	0	0	0	O.K.
129	Bus. Ofc., IX Billing and Collection	0	(H)	0	0	0	0	0	0	O.K.
130	Bus. Ofc., Coin Collection & Administr	0	(D)	0	0	0	0	0	0	O.K.
131	Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
132										
133	Total Business Office	\$65		\$0	\$0	\$0	\$0	\$32	\$32	O.K.
134										
135	Cust. Serv., Msg. Process	\$9	(H)	0	0	0	0	9	0	O.K.
136	Cust. Serv., Other B&C	163	(H)	0	0	0	0	163	0	O.K.
137	Cust. Serv., CABS	16	T21	0	5	0	11	0	0	O.K.
138	Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139										
140	Total Customer Service	\$188		\$0	\$5	\$0	\$11	\$171	\$0	O.K.
141										
142	Total BO, CS, OS, Dir.	\$254		\$0	\$5	\$1	\$11	\$204	\$32	O.K.

Bridgewater-Canistota Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
158	Other Cust. Serv., Alloc.	\$0	142	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
159	Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	O.K.
160										
161	Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162										
163	TOTAL CUSTOMER OPER. EXP.	\$261		\$3	\$6	\$1	\$14	\$204	\$32	O.K.
164										
165	"BIG-THREE" EXPENSES:									
166										
167	Total Plt. Specific Exp.	\$3,713	41	\$1,501	\$801	\$0	\$1,411	\$0	\$0	O.K.
168	Total Plt Non-specific Exp.	1,384	62 + 67 +69	719	200	0	465	0	0	O.K.
169	Total Customer Operations	261	163	3	6	1	14	204	32	O.K.
170										
171	TOTAL "BIG THREE" EXPENSES	\$5,358		\$2,223	\$1,007	\$1	\$1,890	\$204	\$32	O.K.
172										
173	CORPORATE OPERATIONS EXPENSE:									
174										
175	Exec. and Planning, Alloc.	\$181	T64	\$75	\$34	\$0	\$64	\$7	\$1	O.K.
176	Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O.K.
177										
178	Total Exec. and Planning	\$181		\$75	\$34	\$0	\$64	\$7	\$1	O.K.
179										
180	Admin. & General, Allocable	\$994	T64	\$412	\$187	\$0	\$351	\$38	\$6	O.K.
181	Admin. & General, Direct	0	Direct	0	0	0	0	0	0	O.K.
182										
183	Total Admin. and Gen.	\$994		\$412	\$187	\$0	\$351	\$38	\$6	O.K.
184										
185	TOTAL CORPORATE OPERATIONS	\$1,175		\$488	\$221	\$0	\$415	\$45	\$7	O.K.
186										
187	NON-INCOME TAXES:									
188										
189	Non-income Taxes, Allocable	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
190	Non-income Taxes, Direct	0	Direct	0	0	0	0	0	0	O.K.
191										O.K.
192										
193	Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
194										
195	TOTAL OPER. EXP. AND TAXES	\$9,127		\$3,874	\$1,728	\$1	\$3,235	\$249	\$39	O.K.

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME Bridgewater-Canistota Telephone Company
 PERIOD ADDRESSED ENDING DECEMBER 31, 2001
 RUN DATE AND TIME 28-Aug-03 10:03:17 AM

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

		Intrastate								
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
***** FCC PART 36 *****					InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
PLANT INVESTMENT DETAIL:										
21	Land, Allocable	6,050	--	--	--	--	--	--	--	
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	0	--	--	--	--	--	--	--	
28	Buildings, Allocable	281,268	--	--	--	--	--	--	--	
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	401,239	--	--	--	--	--	--	--	
40	CAT 3 Local Sw. Direct	0	--	0	0	0	0	0	0	
41	CAT 4.12 Exchange Trunk	0	--	--	--	--	--	--	--	
42	CAT 4.12 Exch. Tr. Direct	0	--	0	0	0	0	0	0	
43	CAT 4.13 Exch. Ln. Msg., PL & WATS	225,570	--	--	--	--	--	--	--	
44	Reserved	0	--	--	--	--	--	--	--	
45	CAT 4.13 Direct	0	--	0	0	0	0	0	0	
46	CAT 4.23 Message, PL & WATS	294,449	--	--	--	--	--	--	--	
47	Reserved	0	--	--	--	--	--	--	--	
48	CAT 4.23 Direct	0	--	0	0	0	0	0	0	
49	CAT 4.3 H/R Message	0	--	--	--	--	--	--	--	
50	CAT 4.3 WATS	0	--	0	0	0	0	0	0	
51	CAT 4.3 Direct	0	--	0	0	0	0	0	0	
52	CAT 1 Other IOT Equipment	0	--	--	--	--	--	--	--	
53	CAT 1 Coinless Pay Phones	0	--	0	0	0	0	0	0	

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Bridgewater-Canistota Telephone Company
ENDING DECEMBER 31, 2001

		Intrastate							
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE
***** FCC PART 36 *****					InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
70	CAT 2 CP Equipment	0	--	0	0	0	0	0	0
71	Reserved	0	--	--	--	--	--	--	--
72	Reserved	0	--	--	--	--	--	--	--
73	CAT 1,3 Joint Msg., Cat. 1.1 & 1.2 PL	1,443,779	--	--	--	--	--	--	--
74	Other CAT 1 C&WF	0	--	0	0	0	0	0	0
75	CAT 2 C&WF	0	--	--	--	--	--	--	--
76	CAT 2 C&WF, Wideband	0	--	0	0	0	0	0	0
77	CAT 3 Joint Message & PL/WATS	300,233	--	--	--	--	--	--	--
78	Reserved	0	--	--	--	--	--	--	--
79	CAT 3 Direct	0	--	0	0	0	0	0	0
80	CAT 4 Message	0	--	--	--	--	--	--	--
81	CAT 4 WATS	0	--	0	0	0	0	0	0
82	CAT 4 Direct	0	--	0	0	0	0	0	0
83	Allocable Support Leases	0	--	--	--	--	--	--	--
84	Direct Support Leases	0	--	0	0	0	0	0	0
85	COE Operator	0	--	--	--	--	--	--	--
86	COE Tandem Switch	0	--	--	--	--	--	--	--
87	COE Local Switch	0	--	--	--	--	--	--	--
88	COE Transmission	0	--	--	--	--	--	--	--
89	COE Direct	0	--	0	0	0	0	0	0
90	IOT Leases	0	--	0	0	0	0	0	0
91	C&WF Leases	0	--	0	0	0	0	0	0
92	Leasehold Imp. Land etc.	0	--	--	--	--	--	--	--
93	Leasehold Imp. COE Switching	0	--	--	--	--	--	--	--
94	Leasehold Imp. COE Operator	0	--	--	--	--	--	--	--
95	Leasehold Imp. COE Trans.	0	--	--	--	--	--	--	--
96	Leasehold Imp. IOT	0	--	0	0	0	0	0	0
97	Leasehold Imp. C&WF	0	--	0	0	0	0	0	0
98	Leasehold Imp. Other	0	--	0	0	0	0	0	0
99	Allocable Acct. No. 2690	0	--	--	--	--	--	--	--
100	Direct Acct. No. 2690	0	--	0	0	0	0	0	0
101	Materials and Supplies	2,047	--	--	--	--	--	--	--
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

Bridgewater-Canistota Telephone Company
 ENDING DECEMBER 31, 2001

		Intrastate							
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE
***** FCC PART 36 *****					InterLATA	IntraLATA	interLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
123	TPUC – Short Term, Alloc.	0	—	—	—	—	—	—	—
124	TPUC – Short Term, Direct	0	—	0	0	0	0	0	0
125	TPUC – Long Term, Alloc.	0	—	—	—	—	—	—	—
126	TPUC – Long Term, Direct	0	—	0	0	0	0	0	0
127									
128	RESERVES AND DEFERRALS:								
129	Acc. Depr. Support Assets	105,580	—	—	—	—	—	—	—
130	Acc. Depr. COE Switching	83,662	—	—	—	—	—	—	—
131	Acc. Depr. COE Operator	0	—	—	—	—	—	—	—
132	Acc. Depr. COE Transmission	180,252	—	—	—	—	—	—	—
133	Acc. Depr. IOT Equipment	0	—	—	—	—	—	—	—
134	Acc. Depr. Cable and Wire Facilities	888,976	—	—	—	—	—	—	—
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	110,067	—	76,625	2,238	30,312	0	892	33,442
146									
147	OPERATING EXPENSES AND TAXES:								
148	Network Support, Alloc.	0	—	—	—	—	—	—	—
149	Network Support, Direct	0	—	0	0	0	0	0	0
150	General Support, Alloc.	13,362	—	—	—	—	—	—	—
151	General Support, Direct	0	—	0	0	0	0	0	0
152	Central Office Eq., Alloc.	85,661	—	—	—	—	—	—	—
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.	79,791	—	—	—	—	—	—	—
159	Cable & Wire, Direct	0	—	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Bridgewater-Canistota Telephone Company
 ENDING DECEMBER 31, 2001

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
				Message Telephone Service		Private Line			
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
176	Oth. Plt. and Equip., Alloc.	0	--	--	--	--	--	--	0
177	Oth. Plt. and Equip., Direct	0	--	0	0	0	0	0	0
178	Network Operations, Alloc.	68,091	--	--	--	--	--	--	0
179	Network Operations, Direct	0	--	0	0	0	0	0	0
180	Total Access Expense	0	--	0	0	0	0	0	0
181	Depr., Support Assets	16,600	--	--	--	--	--	--	0
182	Depr., COE Switching	21,008	--	--	--	--	--	--	0
183	Depr., COE Operator	0	--	--	--	--	--	--	0
184	Depr., COE Transmission	20,600	--	--	--	--	--	--	0
185	Depr., IOT Equipment	0	--	--	--	--	--	--	0
186	Depr., C&W Facilities	69,574	--	--	--	--	--	--	0
187	Amort., Tangible Assets	0	--	--	--	--	--	--	0
188	Amort., Intangible Assets	0	--	--	--	--	--	--	0
189	Other Amortization	0	--	0	0	0	0	0	0
190	Direct Assigned Amort.	0	--	0	0	0	0	0	0
191	Marketing, Allocable	8,416	--	--	--	--	--	--	0
192	Marketing, Direct	0	--	0	0	0	0	0	0
193	Operator Service, Alloc.	556	--	--	--	--	--	--	0
194	Operator Service, Direct	0	--	0	0	0	0	0	0
195	Classified Directory	0	--	0	0	0	0	0	0
196	Alphabetical Directory	71	--	--	--	--	--	--	0
197	Foreign Directory	0	--	--	--	--	--	--	0
198	Bus. Ofc., EU Presubscription	0	--	--	--	--	--	--	0
199	Bus. Ofc., EU MTS & WATS	38,412	--	--	--	--	--	--	0
200	Bus. Ofc., EU Access, P/L & all Other	38,268	--	--	--	--	--	--	0
201	Bus. Ofc., IXC Special Access	0	--	--	--	--	--	--	0
202	Bus. Ofc., IXC Switched Access	0	--	--	--	--	--	--	0
203	Bus. Ofc., IXC B & C Services	0	--	--	--	--	--	--	0
204	Coin Collect & Admin.	0	--	--	--	--	--	--	0
205	Cust. Svc., Direct	0	--	0	0	0	0	0	0
206	Cust. Serv., Msg. Process	3,423	--	--	--	--	--	--	0
207	Cust. Serv., Other B&C	7,121	--	--	--	--	--	--	0
208	Cust. Serv., CABS	10,751	--	--	--	--	--	--	0
209	Cust. Serv., EU Common Line	0	--	0	0	0	0	0	0
210	Other Cust. Serv., Alloc.	0	--	--	--	--	--	--	0
211	Other Cust. Serv., Direct	0	--	0	0	0	0	0	0
212	Exec. and Planning, Alloc.	12,150	--	--	--	--	--	--	0
213	Exec. and Planning, Direct	0	--	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Bridgewater-Canistota Telephone Company
 ENDING DECEMBER 31, 2001

Intrastate

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE
				Message Telephone Service		Private Line		
				InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
230 Admin. & General, Allocable	66,551	--	--	--	--	--	--	--
231 Admin. & General, Direct	31,765	--	--	0	31,765	0	0	31,765
232 Non-income Taxes, Allocable	0	--	--	--	--	--	--	--
233 Non-income Taxes, Direct	0	--	0	0	0	0	0	0
234								
235 OTHER INCOME STATEMENT:								
236 State Income Tax Rate	0.00%	--	--	--	--	--	--	--
237 Federal Income Tax Rate	32.28%	--	--	--	--	--	--	--
238 Gross Receipts Tax Rate	4.00%	--	--	--	--	--	--	--
239 Rate of Return	10.00%	--	--	--	--	--	--	--
240 AFUDC	0	--	--	--	--	--	--	--
241 ITC Amortization	0	--	--	--	--	--	--	--
242 Other Return Adjustments	0	--	0	0	0	0	0	0
243 Contributions	0	--	--	--	--	--	--	--
244 Interest Expense	0	--	--	--	--	--	--	--
245 Capital Lease Expense	0	--	--	--	--	--	--	--
246 Capitalized Payroll taxes	0	--	--	--	--	--	--	--
247 Depreciation Adjustment	0	--	--	--	--	--	--	--
248 Other Income Adjustments	0	--	0	0	0	0	0	0
249 Uncollectibles	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

Bridgewater-Canistota Telephone Company
 ENDING DECEMBER 31, 2001

		Interstate				Intrastate			
		Private Line		Private Line		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)	(J)
271 Working Loops	1,006	—	0	10	0	0	7	7	7
272 Equivalent Interexchange Cct. Miles	4,590	—	0	771	0	0	66	66	66
273 Interexchange Circuit Terminations	208	—	0	40	0	0	4	4	4

MEMORANDUM TO COMMISSIONERS SAHR, HANSON AND BURG

FROM: Heather Forney

RE: TC02-078 Bridgewater-Canistota Telephone Company 2001 Intrastate Cost Study

DATE: September 8, 2003.

The Bridgewater-Canistota Telephone Company (Bridgewater) filed an Intrastate Switched Access Cost Study pursuant to the administrative rules on June 27, 2002, based on the twelve months ended December 31, 2001. The cost study submitted by Bridgewater developed a Revenue Requirement of \$217,330. Bridgewater's cost study included an amount for Global Crossing uncollectibles.

On June 28, 2002, the Commission electronically transmitted notice of the filing and the intervention deadline of July 12, 2002, to interested individuals and entities. S&S Communications filed a Petition to Intervene on July 15, 2002. The Commission granted S&S' intervention and voted to assess Bridgewater 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 Bridgewater on June 27 and November 1, 2002, and May 26, 2003. Staff data requests were responded to by Bridgewater in a timely manner. Staff reviewed external auditor reports for 2000 and 2001, supporting documentation for adjustments that were proposed by Bridgewater in the cost study, the 2001 general ledger, access minutes of use, and traffic factor support.

The cost study filed by Bridgewater included FCC frozen allocation factors. Staff requested Bridgewater to resubmit its cost study without the use of frozen allocation factors since Chapter 28 of the administrative rules does not allow allocation factors to be frozen in time. On October 23, 2002, Bridgewater submitted an amended cost study that increased the revenue requirement to \$240,442.

Staff opposed the inclusion of Global Crossing uncollectibles in the cost study. On August 26, 2003, Bridgewater, through its attorney Darla Rogers, agreed to remove the Global Crossing adjustment. On August 29, 2003, Bridgewater submitted a final revised cost study excluding the Global Crossing uncollectible. The revised revenue requirement for Bridgewater is \$240,442. This revenue requirement is acceptable to Bridgewater..

Respectively submitted: Heather Forney

HCF

cc Wendel Aanerud, TELEC Consulting

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

IN THE MATTER OF THE) ESTABLISHMENT OF SWITCHED) ACCESS REVENUE REQUIREMENT) FOR BRIDGEWATER-CANISTOTA) INDEPENDENT TELEPHONE COMPANY)) FINAL DECISION AND ORDER) GRANTING MOTION TO DISMISS) ON SUMMARY DISPOSITION;) NOTICE OF ENTRY) TC02-078
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On June 27, 2002, Bridgewater-Canistota Independent Telephone Company (Company) filed for approval by the Public Utilities Commission (Commission) its 2001 Intrastate Switched Access Cost Study. On July 3, 2002, the Commission electronically transmitted notice of the filing and the intervention deadline of July 19, 2002, to interested individuals and entities. On July 15, 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 15, 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 9th day of September, 2003. Pursuant to SDCL 1-26-32, this Order will take effect 10 days after the date of receipt or failure to accept delivery of the decision by the parties.

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

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

BY ORDER OF THE COMMISSION:

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

Gary Hanson
GARY HANSON, Commissioner

James A. Burg
JAMES A. BURG, Commissioner

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

IN THE MATTER OF THE ESTABLISHMENT) OF SWITCHED ACCESS REVENUE) REQUIREMENT FOR BRIDGEWATER-) CANISTOTA INDEPENDENT TELEPHONE) COMPANY)	ORDER APPROVING REVENUE REQUIREMENT TC02-078
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On June 27, 2002, Bridgewater-Canistota Independent Telephone Company (Bridgewater-Canistota) filed for approval by the Public Utilities Commission (Commission) its 2001 Intrastate Switched Access Cost Study. On October 23, 2002, February 27, 2003 and August 29, 2003, Bridgewater-Canistota filed amended 2001 Intrastate Switched Access Cost Studies.

On July 3, 2002, the Commission electronically transmitted notice of the filing and the intervention deadline of July 19, 2002, to interested individuals and entities. On July 15, 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 Bridgewater-Canistota. 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 Bridgewater-Canistota'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 Bridgewater-Canistota'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 28th day of October, 2003.

CERTIFICATE OF SERVICE
The undersigned hereby certifies that this document has been served today upon all parties of record in this docket, as listed on the docket service list, by facsimile or by first class mail, in properly addressed envelopes, with charges prepaid thereon.
By: <u>Melaine Halbo</u>
Date: <u>10/29/03</u>
(OFFICIAL SEAL)

BY ORDER OF THE COMMISSION:

Robert K. Sahr
ROBERT K. SAHR, Chairman

Gary Hanson
GARY HANSON, Commissioner

James A. Burg
JAMES A. BURG, Commissioner