

June 25, 2003

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

RECEIVED

JUN 27 2003

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

Ref: SD 5098 - 1.7
2002 Switched Access Filing

Dear Ms. Bonrud:

On behalf of Valley Telecommunications Cooperative Association, enclosed is their 2002 Intrastate Switched Access Separations Study, pursuant to the rules established by the Commission.

Valley Telecommunications Cooperative Association requests confidentiality for a period of five years for any and all information provided to the South Dakota Public Utilities Commission (PUC) pertaining to this filing, in accordance with rules ARSD 20:10:01:39 through 20:10:01:45(1).

The contact for the confidentiality request is as follows:

Peter Rasmusson
General Manager, Telecommunications Consulting and Engineering
Martin Group, Inc.
1515 North Sanborn Boulevard
Mitchell, SD 57301
(605) 995-6831

The following documentation is included in this study:

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

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

4. Trial Balance Worksheet for Year Ending 12/31/02
5. Master Trial Balance as of 12/31/02 (provided by the company)
6. Reclassification Entries
7. Known and Measurable Changes Entries
8. Nonregulated Removal Worksheet
9. Direct Assignment Worksheet
10. Known and Measurable Changes Detail

June 25, 2003

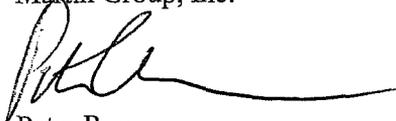
Page 2 of 2

11. Summary of Non-Recurring Cost Study Expense
12. Account Code 6560, Depreciation Expense Worksheet
13. Account Code 6622, Directory Service Expense
14. Account Code 6623, Customer Services Expense
15. Summary of Account 6623 By Category
16. Local Business Office Expense Summary
17. Account Code 6710, Executive and Planning Expense
18. Account Code 6720, General and Administrative Expense
19. Account Code 7370, Special Charges
20. Land and Building Investment Worksheets
21. Central Office Equipment Worksheets
22. Outside Plant Investment Worksheet
23. Interexchange Circuit and Circuit Mile Summary
24. Loop Study Summary
25. Annual Traffic Worksheets
26. Host / Remote Factor Worksheets
27. Relative User Percentage (RUP) Worksheet
28. Access Minutes of Use Summary by Exchange

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

If you have any questions or comments, please feel free to contact me at 605-995-6831.

Sincerely,
Martin Group, Inc.


Peter Rasmusson

JKD/bkk

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

cc: Steve Oleson, Manager (w/ encl.)

I am Peter Rasmusson. I hereby certify that I have overall responsibility for the preparation of all data in the attached 2002 Intrastate Switched Access filing for

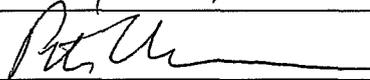
Valley Telecommunications Coop. Assn., Inc.

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

Date:

6/25/03

Certifying Signature:



Name:

Peter Rasmusson

Title:

General Manager

2002 INTRASTATE SWITCHED ACCESS FILING

FOR

VALLEY TELECOM COOP. ASSN.

HERREID, SD

PREPARED BY:

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

VALLEY TELECOM COOP ASSN

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

Intrastate Toll Revenue Requirement Summary		Part 36 Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)			
INTRALATA:											
15	Net Investment	\$4,406,894	J13	\$2,981,185	\$164,380	\$0	\$905,815	\$0	\$355,513	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	\$440,689		\$298,119	\$16,438	\$0	\$90,582	\$0	\$35,551	O.K.	
19	Return Adjustments	(13,228)	J18-20	(8,758)	(754)	0	(2,650)	0	(1,066)	O.K.	
20											
21	Net Return on Rate Base	\$427,462		\$289,361	\$15,685	\$0	\$87,931	\$0	\$34,485	O.K.	
22	Income Taxes	0	J31-32	0	0	0	0	0	0	O.K.	
23	Expenses and Other Taxes	1,105,852	J33-35, 40	507,776	99,895	5,258	372,605	39,370	80,947	O.K.	
24											
25	Total IntraLATA Rev. Req.	\$1,533,313		\$797,137	\$115,579	\$5,258	\$460,536	\$39,370	\$115,432	O.K.	
26											
27											
28											
29	INTERLATA:										
30											
31	Net Investment	\$0	P13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
32	Rate of Return	10.00%		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%		
33											
34	Return on Rate Base	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
35	Return Adjustments	0	P18-20	0	0	0	0	0	0	O.K.	
36											
37	Net Return on Rate Base	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
38	Income Taxes	0	P31-32	0	0	0	0	0	0	O.K.	
39	Expenses and Other Taxes	0	P33-35, 40	0	0	0	0	0	0	O.K.	
40											
41	Total InterLATA Rev. Req.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
42											
43											
44											
45	TOTAL INTRASTATE REV. REQ.	\$1,533,313		\$797,137	\$115,579	\$5,258	\$460,536	\$39,370	\$115,432		
ACCESS ELEMENT MINUTES OF USE											
				8,228,141	8,228,141	8,228,141	8,228,141				
ACCESS RATE PER MINUTE											
		\$0.166897		\$0.096879	\$0.014047		\$0.055971				

***** FCC PART 36 ***** Revenue Requirement Summary	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 State Income Tax Rate	0.00%	--	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
14 Federal Income Tax Rate	0.00%	--	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
15 Gross Receipts Tax Rate	3.00%	--	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	
16										
17										
18 Net Investment	\$16,811,636	C68	\$12,404,742	\$0	\$4,075,465	\$0	\$331,429	\$4,406,894	O.K.	
19 Rate of Return	10.00%	--	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%		
20										
21 Return on Rate Base	\$1,681,164		\$1,240,474	\$0	\$407,547	\$0	\$33,143	\$440,689	O.K.	
22										
23 AFUDC	(50,757)	H43	-37529,2137939	0	-12242.5243182	0	-985.261887808	(13,228)	O.K.	
24 ITC Amortization	0	H36	0	0	0	0	0	0	O.K.	
25 Other Return Adjustments	0	V242	0	0	0	0	0	0	O.K.	
26										
27 Net Return	\$1,630,407		\$1,202,945	\$0	\$395,304	\$0	\$32,158	\$427,462	O.K.	
28										
29 Contributions	4,970	H52	3,638	0	1,286	0	46	1,332	O.K.	
30 Interest Expense	489,228	H44	360,904	0	118,649	0	9,675	128,324	O.K.	
31 Capital Lease Expense	0	H46	0	0	0	0	0	0	O.K.	
32 Capitalized Payroll taxes	0	H36	0	0	0	0	0	0	O.K.	
33 Depreciation Adjustment	0	H36	0	0	0	0	0	0	O.K.	
34 Other Income Adjustments	0	V248	0	0	0	0	0	0	O.K.	
35										
36 After Tax Income	\$1,136,209		\$838,403	\$0	\$275,368	\$0	\$22,437	\$297,805	O.K.	
37										
38 State Income Taxes	\$0	Formula	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
39 Federal Income Taxes	0	Formula	0	0	0	0	0	0	O.K.	
40 Operating Expenses and Taxes	4,245,071	I196	3,212,777	0	979,566	0	52,728	1,032,294	O.K.	
41 Uncollectibles	47,043	V249	19,484	0	27,299	0	260	27,559	O.K.	
42 Other Revenue Adjustments	0	V250	0	0	0	0	0	0	O.K.	
43										
44 Net Revenue	\$5,922,521		\$4,435,208	\$0	\$1,402,189	\$0	\$85,145	\$1,487,314	O.K.	
45 Gross Receipts Taxes	183,171	Formula	137,171	0	43,366	0	2,633	45,999	O.K.	
46 Other Revenue Taxes	0	V251	0	0	0	0	0	0	O.K.	
47										
TOTAL REVENUE REQUIREMENT	\$6,105,691		\$4,572,378	\$0	\$1,445,535	\$0	\$87,779	\$1,533,314	O.K.	

VALLEY TELECOM COOP ASSN

Intrastate

***** FCC PART 36 ***** Investment Summary	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 Land and Support Investment	\$1,916,782	D33	\$1,418,682	\$0	\$460,837	\$0	\$37,263	\$498,100	O.K.
14									
15 COE Operator Equipment	\$0	D43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 COE Switching Equipment	1,703,043	D68	1,360,740	0	342,303	0	0	342,303	O.K.
17 COE Transmission Equipment	6,643,491	D85	4,941,570	0	1,584,723	0	117,198	1,701,921	O.K.
18									
19 Total COE	\$8,346,534		\$6,302,310	\$0	\$1,927,026	\$0	\$117,198	\$2,044,224	O.K.
20 Info. Orig./Term. Equipment	0	D94	0	0	0	0	0	0	O.K.
21 Cable and Wire Facilities	16,566,777	D137	12,136,966	0	4,062,686	0	367,126	4,429,811	O.K.
22									
23 Total COE, IOT, C&WF	\$24,913,311		\$18,439,276	\$0	\$5,989,712	\$0	\$484,324	\$6,474,035	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	\$53,479	D209	\$19,484	\$0	\$33,735	\$0	\$260	\$33,995	O.K.
30									
31									
32 Total Tele. Plt. In Service	\$26,883,572		\$19,877,442	\$0	\$6,484,284	\$0	\$521,846	\$7,006,130	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	30,585	D218-219	22,614	0	7,377	0	594	7,971	O.K.
37 Tel. Plt. Adjustment	0	D220-221	0	0	0	0	0	0	O.K.
38									
39 Total Other Tel. Plt.	\$30,585		\$22,614	\$0	\$7,377	\$0	\$594	\$7,971	O.K.
40									
41									
42 TOTAL TELEPHONE PLANT	\$26,914,157		\$19,900,056	\$0	\$6,491,661	\$0	\$522,440	\$7,014,101	O.K.

		Intrastate								
***** FCC PART 36 ***** Investment Summary		TOTAL COMPANY	Source/ Allocator	Message Telephone Service		Private Line		TOTAL INTRASTATE		
(A)	(B)	(C)	Interstate (D)	InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)	(I)		
56	Other Assets, Net	0	V105	0	0	0	0	0	O.K.	
57	Accumulated Depr./Amort	(10,252,275)	E34	(7,608,571)	0	(2,450,764)	0	(192,940)	(2,643,704) O.K.	
58	Accum. Def. Inc. Taxes, Net	0	E47	0	0	0	0	0	O.K.	
59	Oth. Liab. & Def. Cr., Net	0	V106	0	0	0	0	0	O.K.	
60										
61	TOTAL NET PLANT	\$16,661,882		\$12,291,486	\$0	\$4,040,896	\$0	\$329,500	\$4,370,396 O.K.	
62										
63	Materials and Supplies	30,677	H31	22,474	0	7,523	0	680	8,203 O.K.	
64	Rural Tel. Bank Stock	0	H35	0	0	0	0	0	0 O.K.	
65	Cash Working Capital	119,077	Formula	90,782	0	27,046	0	1,249	28,295 O.K.	
66	Equal Access Investment	0	--	0	0	0	0	0	0 O.K.	
67										
68	TOTAL NET INVESTMENT	\$16,811,636		\$12,404,742	\$0	\$4,075,465	\$0	\$331,429	\$4,406,894 O.K.	
69										

***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 LAND AND SUPPORT ASSETS:										
14										
15 Land, Allocable	\$0	H33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Land, Direct	0	V22	0	0	0	0	0	0	0	O.K.
17										
18 Total Land	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19										
20 Motor Vehicles	\$0	H33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
21 Aircraft	0	H33	0	0	0	0	0	0	0	O.K.
22 Special Purpose Vehicles	0	H33	0	0	0	0	0	0	0	O.K.
23 Garage Work Equipment	0	H33	0	0	0	0	0	0	0	O.K.
24 Other Work Equipment	1,916,782	H33	1,418,682	0	460,837	0	37,263	498,100	498,100	O.K.
25 Buildings, Allocable	0	H33	0	0	0	0	0	0	0	O.K.
26 Buildings, Direct	0	V29	0	0	0	0	0	0	0	O.K.
27 Furniture	0	H33	0	0	0	0	0	0	0	O.K.
28 Office Equipment	0	H33	0	0	0	0	0	0	0	O.K.
29 General Purpose Computers	0	H33	0	0	0	0	0	0	0	O.K.
30										
31 Total Support Assets	\$1,916,782		\$1,418,682	\$0	\$460,837	\$0	\$37,263	\$498,100	\$498,100	O.K.
32										
33 Tot. Land and Support Assets	\$1,916,782		\$1,418,682	\$0	\$460,837	\$0	\$37,263	\$498,100	\$498,100	O.K.
34										
35										
36 CENTRAL OFFICE EQUIPMENT:										
37										
38 CAT 1 Oper. Sys., TSPS	\$0	G22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
39 CAT 1 Oper. Sys., Other TSPS	0	G21	0	0	0	0	0	0	0	O.K.
40 CAT 1 Oper. Sys., Aux. Pos.	0	G23	0	0	0	0	0	0	0	O.K.
41 CAT 1 Oper. Sys., Other	0	V36	0	0	0	0	0	0	0	O.K.
42										
43 Total CAT 1	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
44										
45										
46 CAT 2 Tandem Sw. Allocable	\$0	G26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
47 CAT 2 Tandem Sw. Direct	0	V38	0	0	0	0	0	0	0	O.K.
48										
49 Total CAT 2	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

		Intrastate								
***** FCC PART 36 ***** Plant Investment Detail		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
63	CAT 3 Local Sw. Allocable	\$1,703,043	G15	\$1,360,740	\$0	\$342,303	\$0	\$0	\$342,303	O.K.
64	CAT 3 Local Sw. Direct	0	V40	0	0	0	0	0	0	O.K.
65										
66	Total CAT 3	\$1,703,043		\$1,360,740	\$0	\$342,303	\$0	\$0	\$342,303	O.K.
67										O.K.
68	Total COE Sw. CAT 2&3	\$1,703,043		\$1,360,740	\$0	\$342,303	\$0	\$0	\$342,303	O.K.
69										
70										
71	COE TRANSMISSION:									
72										
73	CAT 4.12 Exchange Trunk	\$103,168	123	\$103,168	\$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	4,305,530	G13	3,229,148	0	1,076,383	0	0	1,076,383	O.K.
76	CAT 4.13 PL, WATS, Local	201,073	F18	86,508	0	0	0	114,565	114,565	O.K.
77	CAT 4.13 Direct	346,862	V45	346,862	0	0	0	0	0	O.K.
78	CAT 4.23 Message	348,952	G18	216,871	0	132,081	0	0	132,081	O.K.
79	CAT 4.23 PL, WATS	0	F24	0	0	0	0	0	0	O.K.
80	CAT 4.23 Direct	27,061	V48	24,428	0	0	0	2,633	2,633	O.K.
81	CAT 4.3 H/R Message	1,310,845	G29	934,585	0	376,260	0	0	376,260	O.K.
82	CAT 4.3 WATS	0	V50	0	0	0	0	0	0	O.K.
83	CAT 4.3 Direct	0	V51	0	0	0	0	0	0	O.K.
84										
85	Total COE CAT 4	\$6,643,491		\$4,941,570	\$0	\$1,584,723	\$0	\$117,198	\$1,701,921	O.K.
86										
87										
88	INFORMATION ORIGINATION/TERMINATION:									
89										
90	CAT 1 Other IOT Equipment	\$0	G13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
91	CAT 1 Coinless Pay Phones	0	G18	0	0	0	0	0	0	O.K.
92	CAT 2 CP Equipment	0	V70	0	0	0	0	0	0	O.K.
93										
94	Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
95										
96										

VALLEY TELECOM COOP ASSN

***** 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	629,000	F31	\$270,616	\$0	\$0	\$0	\$358,384	\$358,384	O.K.	
114 CAT 1.2 InterLATA PL/WATS	0	F31	0	0	0	0	0	0	O.K.	
115 CAT 1.3 Joint Message	13,468,647	G13	10,101,485	0	3,367,162	0	0	3,367,162	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	\$14,097,647		\$10,372,102	\$0	\$3,367,162	\$0	\$358,384	\$3,725,545	O.K.	
119										
120 CAT 2 C&WF	\$135,798	G28	\$135,798	\$0	\$0	\$0	\$0	\$0	O.K.	
121 CAT 2 C&WF, Wldeband	0	V76	0	0	0	0	0	0	O.K.	
122										
123 Total CAT 2 C&WF	\$135,798		\$135,798	\$0	\$0	\$0	\$0	\$0	O.K.	
124										
125 CAT 3 Joint Message	586,948	G17	364,784	0	222,164	0	0	\$222,164	O.K.	
126 CAT 3 PL/WATS etc.	0	F36	0	0	0	0	0	0	O.K.	
127 CAT 3 Direct	97,253	V79	88,511	0	0	0	8,742	8,742	O.K.	
128										
129 Total CAT 3 C&WF	\$684,201		\$453,295	\$0	\$222,164	\$0	\$8,742	\$230,906	O.K.	
130										
131 CAT 4 Message	\$1,649,131	G29	\$1,175,771	\$0	\$473,360	\$0	\$0	\$473,360	O.K.	
132 CAT 4 WATS	0	V81	0	0	0	0	0	0	O.K.	
133 CAT 4 Direct	0	V82	0	0	0	0	0	0	O.K.	
134										
135 Total CAT 4 C&WF	\$1,649,131		\$1,175,771	\$0	\$473,360	\$0	\$0	\$473,360	O.K.	
136										
137 TOTAL C&WF	\$16,566,777		\$12,136,966	\$0	\$4,062,686	\$0	\$367,126	\$4,429,811	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.	

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***** 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	IntraLATA	InterLATA	IntraLATA			
				(E)	(F)	(G)	(H)			
160										
161 COE Operator	\$0	H16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162 COE Tandem Switch	0	H17	0	0	0	0	0	0	0	O.K.
163 COE Local Switch	0	H18	0	0	0	0	0	0	0	O.K.
164 COE Transmission	0	H20	0	0	0	0	0	0	0	O.K.
165 COE Direct	0	V89	0	0	0	0	0	0	0	O.K.
166										
167 Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
168										
169 IOT Leases	\$0	V90	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170										
171 C&WF Leases	\$0	V91	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172										
173 TOTAL CAPITAL LEASES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
174										
175										
176 LEASEHOLD IMPROVEMENTS:										
177										
178 Land and Support Assets	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
179 COE Switching	0	H18	0	0	0	0	0	0	0	O.K.
180 COE Operator	0	H16	0	0	0	0	0	0	0	O.K.
181 COE Transmission	0	H20	0	0	0	0	0	0	0	O.K.
182 IOT	0	V96	0	0	0	0	0	0	0	O.K.
183 C&WF	0	V97	0	0	0	0	0	0	0	O.K.
184 Other	0	V98	0	0	0	0	0	0	0	O.K.
185										
186 TOTAL LEASEHOLD IMPROVEMENT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
187										
188										
189 TPIS, EXCL. ACCT. No. 2690	\$26,830,093		\$19,857,958	\$0	\$6,450,549	\$0	\$521,586	\$6,972,135		O.K.

VALLEY TELECOM COOP ASSN

***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
204 INTANGIBLE ASSETS:										
205										
206 Allocable Acct. No. 2690	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
207 Direct Acct. No. 2690	53,479	V100	19,484	0	33,735	0	260	33,995	33,995	O.K.
208										
209 Total Intangible Assets	\$53,479		\$19,484	\$0	\$33,735	\$0	\$260	\$33,995	\$33,995	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.	30,585	H35	22,614	0	7,377	0	594	7,971	7,971	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	\$30,585		\$22,614	\$0	\$7,377	\$0	\$594	\$7,971	\$7,971	O.K.

	Intrastate										TOTAL INTRASTATE (I)
	Message Telephone Service					Private Line					
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
***** FCC PART 36 ***** Reserves and Deletals		TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	
13 ACCUM. DEPRECIATION, TPIS:											
14											
15 Support Assets	\$941,769	H13	\$697,039	\$0	\$226,422	\$0	\$18,308	\$244,730			O.K.
16 COE Switching	1,046,333	H19	836,025	0	210,308	0	0	210,308			O.K.
17 COE Operator	0	H16	0	0	0	0	0	0			O.K.
18 COE Transmission	1,881,931	H20	1,399,820	0	448,911	0	33,199	482,111			O.K.
19 IOT Equipment	0	H25	0	0	0	0	0	0			O.K.
20 Cable and Wire Facilities	6,382,242	H31	4,675,686	0	1,565,123	0	141,433	1,706,556			O.K.
21 Other Plant	0	V135	0	0	0	0	0	0			O.K.
22											
23 Total Accum. Depr., TPIS	\$10,252,275		\$7,608,571	\$0	\$2,450,764	\$0	\$192,940	\$2,643,704			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.	\$10,252,275		\$7,608,571	\$0	\$2,450,764	\$0	\$192,940	\$2,643,704			O.K.
35											
36 ACCUM. DEF. INC. TAXES, NET:											
37											
38											
39 Support Assets	0	H13	\$0	\$0	\$0	\$0	\$0	\$0			O.K.
40 COE Switching	0	H19	0	0	0	0	0	0			O.K.
41 COE Operator	0	H16	0	0	0	0	0	0			O.K.
42 COE Transmission	0	H20	0	0	0	0	0	0			O.K.
43 IOT Equipment	0	H25	0	0	0	0	0	0			O.K.
44 Cable and Wire Fac.	0	H31	0	0	0	0	0	0			O.K.
45 Unclassified	0	V145	0	0	0	0	0	0			O.K.
46											
47 Total Accum. Def. Inc. Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0			O.K.

VALLEY TELECOM COOP ASSN

Private Line

	(A)	(B)	(C)	Interstate			Intrastate			(H)	(I)
				InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA		
***** FCC PART 36 *****											
Functional Distribution of Selected Investments		TOTAL COMPANY	Joint Use Message	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	Extended Area Service	Other
		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 TRANS. CCT EQUIPMENT:											
14											
15 Working Loops	3,855	3,855	3,683	0	0	0	98	0	0	74	O.K.
16 Avg. Cost per Loop	1,169.03	1,169.03	1,169.03	1,169.03	1,169.03	1,169.03	1,169.03	1,169.03	1,169.03	1,169.03	
17											
18 CAT 4.13 Exch Ln. Invest.	\$4,506,603	\$4,506,603	\$4,305,530	\$0	\$0	\$0	\$114,565	\$0	\$0	\$86,508	
19											
20											
21 Circuit Terminations	230	230	230	0	0	0	0	0	0	0	O.K.
22 Avg. Cost per Termination	1,517.18	1,517.18	1,517.18	1,517.18	1,517.18	1,517.18	1,517.18	1,517.18	1,517.18	1,517.18	
23											
24 CAT 4.23 Other IX	\$348,952	\$348,952	\$348,952	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
25											
26											
27 C&WF INVESTMENT:											
28											
29 Working Loops	3,855	3,855	3,683	0	0	0	98	0	0	74	
30 Loops Factor	1,000,000	1,000,000	0,955,383	0,000,000	0,000,000	0,000,000	0,025,422	0,000,000	0,000,000	0,019,196	O.K.
31 CAT 1 Exchange C&WF	\$14,097,647	\$14,097,647	\$13,468,647	\$0	\$0	\$0	\$358,384	\$0	\$0	\$270,616	
32											
33											
34 Equivalent IX Circuit Miles	41,237	41,237	41,237	0	0	0	0	0	0	0	O.K.
35 IX Cct. Miles Factor	1,000,000	1,000,000	1,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	
36 CAT 3 Interexch. C&WF	\$566,948	\$566,948	\$566,948	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

VALLEY TELECOM COOP ASSN

***** FCC PART 36 ***** Physical Allocation Factors		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
					Message Telephone Service		Private Line			
					InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Subscriber Plant Fact. (SPF)	1.000000	SPF	0.750000	0.000000	0.250000	0.000000	0.000000	0.250000	O.K.
14										
15	Dial Equipment Minutes (DEM)	1.000000	DEM	0.799005	0.000000	0.200995	0.000000	0.000000	0.200995	O.K.
16										
17	Conversation Minute-Miles	1.000000	CMM	0.621493	0.000000	0.378507	0.000000	0.000000	0.378507	O.K.
18	Conversation Minutes	1.000000	CM	0.621493	0.000000	0.378507	0.000000	0.000000	0.378507	O.K.
19	Subscriber Minutes (SLU)	1.000000	SLU	0.833433	0.000000	0.166567	0.000000	0.000000	0.166567	O.K.
20										
21	TSPS Processor Time	0.000000	TSP	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
22	Wtd. Stand. Work Sec., Toll	0.000000	WST	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
23	Wtd. Stand. Work Sec., Aux.	0.000000	WSA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
24	Wtd. Stand. Work Sec., Comb.	0.000000	WSC	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
25										
26	COE CAT 2 Minutes	0.000000	CT2	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
27										
28	Exchange Trunk Minutes	1.000000	ETM	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29	MOU-Ml., Host/Remote	1.000000	HRM	0.712964	0.000000	0.287036	0.000000	0.000000	0.287036	O.K.
30										
31	C&WF CAT 4, WATS	0.000000	CT4	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
32										
33	Equal Access MOU	0.000000	EAM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
34										
35	Current Billings	0.000000	CB	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
36	EU Presubscription Factor	1.000000	EPRE	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
37	EU MTS & WATS Factor	1.000000	EMTS	0.683900	0.000000	0.316100	0.000000	0.000000	0.316100	O.K.
38	EU Access, P/L and All Other Factor	1.000000	EPLO	0.997754	0.000000	0.000000	0.000000	0.002246	0.002246	O.K.
39	IX Special Access Factor	1.000000	ISPA	0.560976	0.000000	0.000000	0.000000	0.439024	0.439024	O.K.
40	IX Switched Access Factor	1.000000	ISWA	0.544282	0.000000	0.455718	0.000000	0.000000	0.455718	O.K.
41	IX Billing & Collection Services Factor	1.000000	IBC	0.462963	0.000000	0.537037	0.000000	0.000000	0.537037	O.K.
42	Coin Revenue Percent	1.000000	CR	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
43	Relative Toll/Local Msgs.	1.000000	TLM	0.323687	0.000000	0.676313	0.000000	0.000000	0.676313	O.K.
44	Relative Users Percent	1.000000	RUP	0.723649	0.000000	0.273815	0.000000	0.002536	0.276351	O.K.
45	CABS Percent	1.000000	CAB	0.500000	0.000000	0.500000	0.000000	0.000000	0.500000	O.K.
46	Foreign Directories Percent	0.000000	FD	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.

13	Support Assets	D31	0.740137	0.000000	0.240422	0.019440	0.259863	O.K.
14	Land and Support Assets	D33	0.740137	0.000000	0.240422	0.019440	0.259863	O.K.
15	COE Operator	D43	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
16	COE Operator	D43	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
17	COE Tandem Switching	D49	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
18	COE Local Switching	D66	0.799005	0.000000	0.200995	0.000000	0.200995	O.K.
19	COE Total Switching	D68	0.799005	0.000000	0.200995	0.000000	0.200995	O.K.
20	COE Transmission	D85	0.743821	0.000000	0.238538	0.017641	0.256179	O.K.
21	Total COE	C19	0.755081	0.000000	0.238577	0.014041	0.244919	O.K.
22	Info. Org./Term. CAT 1	D90	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
23	Info. Org./Term. CAT 2	D92	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
24	Total IOT	D94	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
25	C&WF CAT 1	D18	0.735733	0.000000	0.238846	0.025422	0.264267	O.K.
26	C&WF CAT 2	D120	1.000000	0.000000	0.000000	0.000000	0.000000	O.K.
27	C&WF CAT 3	D129	0.662517	0.000000	0.324706	0.012777	0.337483	O.K.
28	C&WF CAT 4	D135	0.712964	0.000000	0.287036	0.000000	0.287036	O.K.
29	Total C&WF	D137	0.732609	0.000000	0.245231	0.022160	0.267391	O.K.
30	Total Equipment	C23	0.740137	0.000000	0.240422	0.019440	0.259863	O.K.
31	TPIS	C32	0.739390	0.000000	0.241199	0.019411	0.266610	O.K.
32	TPIS, excl. Accl. No. 2690	D189	0.740137	0.000000	0.240422	0.019440	0.259863	O.K.
33	Ph. Held, Full Use	D215	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
34	Total Tangible Assets	C25	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
35	Total Intangible Assets	C29	0.364330	0.000000	0.630808	0.004862	0.635670	O.K.
36	Long-term PUC	C36	0.739390	0.000000	0.241199	0.019411	0.266610	O.K.
37	Net Telephone Plant	C61	0.737701	0.000000	0.242523	0.019776	0.262299	O.K.
38	Net Investment	C68	0.737866	0.000000	0.242419	0.019714	0.262134	O.K.
39	Capital Leases	D173	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
40	Tot. Bus. Ctc., Cust. Serv.	I141	0.800638	0.000000	0.197817	0.001545	0.199362	O.K.
41	Total "BIG THREE" Expenses	I170	0.735123	0.000000	0.255031	0.000946	0.264877	O.K.
42	Corporate Operations Expense	I185	0.731981	0.000000	0.258849	0.009170	0.268019	O.K.

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

	Intrastate									
	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service			Private Line			TOTAL INTRASTATE
(A)	(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	(I)
13 PLANT SPEC. OPER. EXPENSE:										
14 Network Support, Alloc.	\$94	H14	\$70	\$0	\$23	\$0	\$0	\$2	\$24	O.K.
15 Network Support, Direct	0	V149	0	0	0	0	0	0	0	O.K.
16 Total Network Support Exp.	\$94		\$70	\$0	\$23	\$0	\$0	\$2	\$24	O.K.
17 General Support, Alloc.	\$55,057	H14	\$40,750	\$0	\$13,237	\$0	\$1,070	\$1,070	\$14,307	O.K.
18 General Support, Direct	0	V151	0	0	0	0	0	0	0	O.K.
19 Total General Support Exp.	\$55,057		\$40,750	\$0	\$13,237	\$0	\$1,070	\$1,070	\$14,307	O.K.
20 Central Office Eq., Alloc.	\$272,396	H21	\$205,681	\$0	\$62,890	\$0	\$3,825	\$3,825	\$66,715	O.K.
21 Central Office Eq., Direct	0	V153	0	0	0	0	0	0	0	O.K.
22 Total COE Exp.	\$272,396		\$205,681	\$0	\$62,890	\$0	\$3,825	\$3,825	\$66,715	O.K.
23 Cust. Premises Equip.	\$0	H24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
24 Coinless Pay Phone	0	G18	0	0	0	0	0	0	0	O.K.
25 Other IOT	0	H23	0	0	0	0	0	0	0	O.K.
26 IOT Direct	0	V157	0	0	0	0	0	0	0	O.K.
27 Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28 Cable & Wire, Alloc.	\$264,515	H31	\$193,786	\$0	\$64,867	\$0	\$5,862	\$5,862	\$70,729	O.K.
29 Cable & Wire, Direct	192,556	V159	108,794	0	83,762	0	0	0	83,762	O.K.
30 Total C&WF Exp.	\$457,071		\$302,580	\$0	\$148,629	\$0	\$5,862	\$5,862	\$154,491	O.K.
31 TOTAL PLT. SPEC. OPER. EXP.	\$784,618		\$549,080	\$0	\$224,779	\$0	\$10,759	\$10,759	\$235,538	O.K.
32 TOTAL PLT. SPEC., ex SUPPORT	\$729,467		\$508,261	\$0	\$211,519	\$0	\$9,687	\$9,687	\$221,206	O.K.

VALLEY TELECOM COOP ASSN

***** 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.	\$97,197	H33	\$71,939	\$0	\$23,368	\$0	\$1,890	\$25,258	\$25,258	O.K.
66 Network Operations, Direct	0	V179	0	0	0	0	0	0	0	O.K.
67										
68 Total Network Oper. Exp.	\$97,197		\$71,939	\$0	\$23,368	\$0	\$1,890	\$25,258	\$25,258	O.K.
69										
70 Total Access Expenses	\$302,024	V180	\$302,024	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
71										
72 Depr., Support Assets	\$131,768	H13	\$97,526	\$0	\$31,680	\$0	\$2,562	\$34,242	\$34,242	O.K.
73 Depr., COE Switching	242,112	H19	193,449	0	48,663	0	0	48,663	48,663	O.K.
74 Depr., COE Operator	0	H16	0	0	0	0	0	0	0	O.K.
75 Depr., COE Transmission	619,698	H20	460,945	0	147,821	0	10,932	158,753	158,753	O.K.
76 Depr., IOT Equipment	0	H25	0	0	0	0	0	0	0	O.K.
77 Depr., C&W Facilities	835,574	H31	612,149	0	204,909	0	18,517	223,425	223,425	O.K.
78 Depr., PHFU	0	H38	0	0	0	0	0	0	0	O.K.
79										
80 Total Depreciation Expense	\$1,829,152		\$1,364,069	\$0	\$433,073	\$0	\$32,010	\$465,083	\$465,083	O.K.
81										
82 Amort., Tangible Assets	\$0	H40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83 Amort., Intangible Assets	0	H41	0	0	0	0	0	0	0	O.K.
84 Other Amortization	0	V189	0	0	0	0	0	0	0	O.K.
85 Direct Assigned Amort.	0	V190	0	0	0	0	0	0	0	O.K.
86										
87 Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
88										
89 Total Depr. and Amort.	\$1,829,152		\$1,364,069	\$0	\$433,073	\$0	\$32,010	\$465,083	\$465,083	O.K.
90										
91 TOTAL NON-SPEC. OPER. EXP.	\$2,228,373		\$1,738,032	\$0	\$456,441	\$0	\$33,900	\$490,341	\$490,341	O.K.

									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	\$0	G35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
108	Marketing, Direct	0	V192	0	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
109																	
110	Total Marketing Expense	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
111																	
112	Operator Service, Alloc.	\$0	G24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
113	Operator Service, Direct	0	V194	0	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
114																	
115	Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
116																	
117	Classified Directory	\$0	V195	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
118	Alphabetical Directory	15,274	G19	12,730	0	2,544	0	0	0	0	0	0	0	0	2,544	0	O.K.
119	Foreign Directory	0	G46	0	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
120																	
121	Total Directory	\$15,274		\$12,730	\$0	\$2,544	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,544	\$0	O.K.
122																	
123	Bus. Ofc., EU Presubscription	\$16,094	G36	\$16,094	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124	Bus. Ofc., EU MTS & WATS	23,211	G37	15,874	0	7,337	0	0	0	0	0	0	0	0	7,337	0	O.K.
125	Bus. Ofc., EU Access, P/L & all Other	147,376	G38	147,045	0	0	0	0	0	0	0	331	0	331	0	0	O.K.
126	Bus. Ofc., IXC Special Access	123	G39	69	0	0	0	0	0	0	0	54	0	54	0	0	O.K.
127	Bus. Ofc., IXC Switched Access	2,932	G40	1,596	0	1,336	0	0	0	0	0	0	0	1,336	0	0	O.K.
128	Bus. Ofc., IXC B & C Services	162	G41	75	0	87	0	0	0	0	0	0	0	87	0	0	O.K.
129	Coin Collect & Admn.	0	G42	0	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
130																	
131	Total Business Office	\$189,898		\$180,753	\$0	\$8,760	\$0	\$0	\$0	\$0	\$0	\$385	\$0	\$9,145	\$0	\$0	O.K.
132																	
133	Cust. Svc., Direct	\$0	V205	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
134	Cust. Serv., Msg. Process	0	G43	0	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
135	Cust. Serv., Other B&C	44,642	G44	32,305	0	12,224	0	0	0	0	0	113	0	12,337	0	0	O.K.
136	Cust. Serv., CABS	85,634	G45	42,817	0	42,817	0	0	0	0	0	0	0	42,817	0	0	O.K.
137	Cust. Serv., EU Common Line	2,350	V209	2,350	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
138																	
139	Total Customer Service	\$132,626		\$77,472	\$0	\$55,041	\$0	\$0	\$0	\$0	\$0	\$113	\$0	\$55,154	\$0	\$0	O.K.
140																	
141	Total Bus. Ofc., Cust. Serv.	\$322,524		\$258,225	\$0	\$63,801	\$0	\$0	\$0	\$0	\$0	\$498	\$0	\$64,299	\$0	\$0	O.K.
142																	

		Intrastate								
***** FCC PART 36 ***** Operating Expenses and Taxes		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(I)		
156	Other Cust. Serv., Alloc.	\$73,062	H48	\$58,496	\$0	\$14,453	\$0	\$113	\$14,566	O.K.
157	Other Cust. Serv., Direct	307	V211	307	0	0	0	0	0	O.K.
158										
159	Total Other Cust. Serv.	\$73,369		\$58,803	\$0	\$14,453	\$0	\$113	\$14,566	O.K.
160										
161	TOTAL CUSTOMER OPER. EXP.	\$411,167		\$329,758	\$0	\$80,798	\$0	\$611	\$81,409	O.K.
162										
163										
164	"BIG-THREE" EXPENSES:									
165										
166	Total Plt. Spec., ex Support	\$729,467	44	\$508,261	\$0	\$211,519	\$0	\$9,687	\$221,206	O.K.
167	Total Network Oper. Exp.	97,197	68	71,939	0	23,368	0	1,890	25,258	O.K.
168	Total Customer Operations	411,167	161	329,758	0	80,798	0	611	81,409	O.K.
169										
170	TOTAL "BIG THREE" EXPENSES	\$1,237,831		\$909,958	\$0	\$315,686	\$0	\$12,187	\$327,873	O.K.
171										
172										
173	CORPORATE OPERATIONS EXPENSE:									
174										
175	Exec. and Planning, Alloc.	\$272,585	H50	\$200,384	\$0	\$69,518	\$0	\$2,684	\$72,201	O.K.
176	Exec. and Planning, Direct	0	V213	0	0	0	0	0	0	O.K.
177										
178	Total Exec. and Planning	\$272,585		\$200,384	\$0	\$69,518	\$0	\$2,684	\$72,201	O.K.
179										
180	Admin. & General, Allocable	\$484,928	H50	\$356,482	\$0	\$123,672	\$0	\$4,774	\$128,446	O.K.
181	Admin. & General, Direct	55,786	V231	38,454	0	17,332	0	0	17,332	O.K.
182										
183	Total Admin. and Gen.	\$540,714		\$394,936	\$0	\$141,004	\$0	\$4,774	\$145,778	O.K.
184										
185	TOTAL CORPORATE OPERATIONS	\$813,299		\$595,319	\$0	\$210,521	\$0	\$7,458	\$217,980	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	7,614	V233	588	0	7,026	0	0	7,026	O.K.
192										
193	Total Non-income Taxes	\$7,614		\$588	\$0	\$7,026	\$0	\$0	\$7,026	O.K.
194										
195										
196	TOTAL OPER. EXP. AND TAXES	\$4,245,071		\$3,212,777	\$0	\$979,566	\$0	\$52,728	\$1,032,294	O.K.

VALLEY TELECOM COOP ASSN

***** 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	\$4,406,894	K52	\$2,981,185	\$164,380	\$0	\$905,815	\$0	\$355,513	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	\$440,689		\$298,119	\$16,438	\$0	\$90,582	\$0	\$35,551	O.K.
17										
18	AFUDC	(13,228)	N37	(8,758)	(754)	0	(2,650)	0	(1,066)	O.K.
19	ITC Amortization	0	N37	0	0	0	0	0	0	O.K.
20	Other Return Adjustments	0	Direct	0	0	0	0	0	0	O.K.
21										
22	Net Return	\$427,462		\$289,361	\$15,685	\$0	\$87,931	\$0	\$34,485	O.K.
23										
24	Interest Expense	128,324	N67	86,809	4,787	0	26,376	0	10,352	O.K.
25	Capitalized Payroll Taxes	0	N37	0	0	0	0	0	0	O.K.
26	Depreciation Adjustment	0	N37	0	0	0	0	0	0	O.K.
27	Other Income Adjustments	0	Direct	0	0	0	0	0	0	O.K.
28										
29	After Tax Income	\$299,138		\$202,552	\$10,898	\$0	\$61,555	\$0	\$24,133	O.K.
30										
31	State Income Taxes	\$0	29	0	0	0	0	0	0	O.K.
32	Federal Income Taxes	0	29	0	0	0	0	0	0	O.K.
33	Operating Expenses and Taxes	1,032,294	O195	472,098	90,685	5,099	349,066	38,178	77,167	O.K.
34	Uncollectibles	27,559	Direct	11,625	5,865	0	9,809	0	260	O.K.
35	Other Revenue Adjustments	0	Direct	0	0	0	0	0	0	O.K.
36										
37	Basis for Gross Receipts Tax	1,472,983	16+31+32+33	770,216	107,123	5,099	439,647	38,178	112,718	O.K.
38										
39										
40	Gross Receipts Tax	45,999	37	24,053	3,345	159	13,730	1,192	3,520	O.K.
41										
42										
43	TOTAL REVENUE REQUIREMENT	\$1,533,313		\$797,137	\$115,579	\$5,258	\$460,536	\$39,370	\$115,432	O.K.
44										

VALLEY TELECOM COOP ASSN

***** FCC PART 69 ***** IntraLATA Investment Summary		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 Land and Support Assets	\$498,100	L25	\$172,568	\$54,879	\$0	\$193,006	\$0	\$77,648	O.K.	
14										
15 Central Office Equipment	\$2,044,224	L70	\$1,076,383	\$342,303	\$0	\$508,340	\$0	\$117,198	O.K.	
16 Info. Term./Orig. Equipment	0	L78	0	0	0	0	0	0	O.K.	
17 Cable and Wire Facilities	4,429,811	L117	3,367,162	0	0	695,524	0	367,126	O.K.	
18										
19 Total COE, IOT, C&WF	\$6,474,035		\$4,443,544	\$342,303	\$0	\$1,203,864	\$0	\$484,324	O.K.	
20										
21 Total Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
22										
23 Total Tele. Plt. ex Intang.	\$6,972,135		\$4,616,112	\$397,182	\$0	\$1,396,870	\$0	\$561,971	O.K.	
24 Total Intangible Assets	33,995	L144	22,507	1,937	0	6,811	0	2,740	O.K.	
25										
26 Total Plant In Service	\$7,006,130		\$4,638,619	\$399,118	\$0	\$1,403,681	\$0	\$564,711	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	7,971	L164	5,277	454	0	1,597	0	642	O.K.	
30 Total Tel. Plt. Adjust.	0	L169	0	0	0	0	0	0	O.K.	
31										
32 TOTAL TELEPHONE PLANT	\$7,014,101		\$4,643,897	\$399,572	\$0	\$1,405,278	\$0	\$565,354	O.K.	
33										
34 less:										
35 Accum. Depr., Plt. in Serv.	2,643,704	M23	1,686,876	237,271	0	506,775	0	212,782	O.K.	
36 Accum. Depr. PHFU	0	M27	0	0	0	0	0	0	O.K.	
37 Accum. Amort. Tangible Plt.	0	M28	0	0	0	0	0	0	O.K.	
38 Accum. Amort. Intangibles	0	M29	0	0	0	0	0	0	O.K.	
39 Accum. Amort. Other	0	M30	0	0	0	0	0	0	O.K.	
40 Accum. Def. Inc. Taxes, Net	0	M47	0	0	0	0	0	0	O.K.	
41										
42 plus:										
43 Other Assets	0	Direct	0	0	0	0	0	0	O.K.	
44										
45 NET TELEPHONE PLANT	\$4,370,396		\$2,957,021	\$162,301	\$0	\$898,503	\$0	\$352,571	O.K.	
46 plus:										
47 Class B RTB Stock	0	L171	0	0	0	0	0	0	O.K.	
48 Materials and Supplies	8,203	L173	5,431	467	0	1,643	0	661	O.K.	
49 Cash Working Capital	28,295	L175	18,733	1,612	0	5,669	0	2,281	O.K.	
50 Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.	
51										
52 NET INVESTMENT	\$4,406,894		\$2,981,185	\$164,380	\$0	\$905,815	\$0	\$355,513	O.K.	
53										

VALLEY TELECOM COOP ASSN

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	LAND AND SUPPORT ASSETS:									
14										
15	Land Assets, Message	\$0	N28	0	0	0	0	0	0	O.K.
16	Land Assets, Private Line	0	N28	0	0	0	0	0	0	O.K.
17										
18	Total Land Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19										
20	Support Assets, Message	\$460,837	N28	\$159,658	\$50,773	\$0	\$178,567	\$0	\$71,839	O.K.
21	Support Assets, Private Line	37,263	N28	12,910	4,105	0	14,439	0	5,809	O.K.
22										
23	Total Support Assets	\$498,100		\$172,568	\$54,879	\$0	\$193,006	\$0	\$77,648	O.K.
24										
25	Total Land and Supp. Assets	\$498,100		\$172,568	\$54,879	\$0	\$193,006	\$0	\$77,648	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	\$342,303	(E)	\$0	\$342,303	\$0	\$0	\$0	\$0	O.K.
40	Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41										
42	Total Local Switching	\$342,303		\$0	\$342,303	\$0	\$0	\$0	\$0	O.K.
43										
44	Total Switching	\$342,303		\$0	\$342,303	\$0	\$0	\$0	\$0	O.K.

VALLEY TELECOM COOP ASSN

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58	COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59	COE Exch. Line - Message	1,076,383	(D)	1,076,383	0	0	0	0	0	O.K.
60	COE Exch. Line - PL etc.	114,565	(I)	0	0	0	0	0	114,565	O.K.
61	COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	O.K.
62	COE Interexchange, Message	132,081	(G)	0	0	0	132,081	0	0	O.K.
63	COE Interexchange, PL	0	(I)	0	0	0	0	0	0	O.K.
64	COE Interexchange, Assigned	2,633	(G)	0	0	0	0	0	2,633	O.K.
65	COE H/R Message	376,260	(G)	0	0	0	376,260	0	0	O.K.
66	COE H/R Assigned	0	Direct	0	0	0	0	0	0	O.K.
67										
68	Total COE Transmission	\$1,701,921		\$1,076,383	\$0	\$0	\$508,340	\$0	\$117,198	O.K.
69										
70	Total Central Office Equip.	\$2,044,224		\$1,076,383	\$342,303	\$0	\$508,340	\$0	\$117,198	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	\$358,384	(I)	\$0	\$0	\$0	\$0	\$0	\$358,384	O.K.
83	Exchange Message	3,367,162	(D)	3,367,162	0	0	0	0	0	O.K.
84	Exchange Assigned	0	Direct	0	0	0	0	0	0	O.K.
85										
86	Total Exchange Line C&WF	\$3,725,545		\$3,367,162	\$0	\$0	\$0	\$0	\$358,384	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	\$222,164	(G)	\$0	\$0	\$0	\$222,164	\$0	\$0	O.K.
94	Interexchange PL, WATS	0	(I)	0	0	0	0	0	0	O.K.
95	Interexchange Assigned	8,742	(G)	0	0	0	0	0	8,742	O.K.
96										
97	Total Interexchange C&WF	\$230,906		\$0	\$0	\$0	\$222,164	\$0	\$8,742	O.K.

VALLEY TELECOM COOP ASSN

***** FCC PART 69 *****		Part 36	Source or	Common	Local	Information	Common	Billing and	Other	
IntraLATA Investment		IntraLATA	Apportion	Line	Switching		Transport	Collection		
Detail		Total								
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
111	H/R C&WF, Message	\$473,360	(G)	\$0	\$0	\$0	\$473,360	\$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	\$473,360		\$0	\$0	\$0	\$473,360	\$0	\$0	O.K.
116										
117	Total Cable and Wire Facil.	\$4,429,811		\$3,367,162	\$0	\$0	\$695,524	\$0	\$367,126	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	\$33,995	N37	\$22,507	\$1,937	\$0	\$6,811	\$0	\$2,740	O.K.
145										
146										
147	PROPERTY HELD FOR FUTURE US	\$0	N46	0	0	0	0	0	0	O.K.

VALLEY TELECOM COOP ASSN

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
161 PLANT UNDER CONSTRUCTION:										
162										
163 Short-term	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
164 Long-term	7,971	N46	5,277	454	0	1,597	0	642		O.K.
165										
166 Total Plt. Under Const.	\$7,971		\$5,277	\$454	\$0	\$1,597	\$0	\$642		O.K.
167										
168										
169 TELEPHONE PLANT ADJUSTMENT	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170										
171 CLASS B RTB STOCK	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172										
173 MATERIALS AND SUPPLIES	\$8,203	N37	\$5,431	\$467	\$0	\$1,643	\$0	\$661		O.K.
174										
175 CASH WORKING CAPITAL	\$28,295	N37	\$18,733	\$1,612	\$0	\$5,669	\$0	\$2,281		O.K.
176										
177 EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

VALLEY TELECOM COOP ASSN

***** FCC PART 69 *****		Part 36						
IntraLATA Reserves and Deferrals		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	N28	\$84,787	\$26,963	\$0	\$94,829	\$0	\$38,150
16	COE Switching	L44	0	210,308	0	0	0	0
17	COE Operator	L32	0	0	0	0	0	0
18	COE Transmission	L68	304,912	0	0	144,000	0	33,199
19	IOT Equipment	L78	0	0	0	0	0	0
20	Cable and Wire Facilities	L117	1,297,177	0	0	267,946	0	141,433
21	Other Plant	N37	0	0	0	0	0	0
22	Total Accum. Depr., TPIS		\$1,686,876	\$237,271	\$0	\$506,775	\$0	\$212,782
24	ACCUM. AMORTIZATION:							
25	27 Accum. Depreciation, PHFU	N37	\$0	\$0	\$0	\$0	\$0	\$0
26	Accum. Amort., Tangible Inv.	N37	\$0	\$0	\$0	\$0	\$0	\$0
28	Accum. Amort., Intang. Inv.	N37	\$0	\$0	\$0	\$0	\$0	\$0
29	Accum. Amort., Other	N37	\$0	\$0	\$0	\$0	\$0	\$0
30	Tot. Accum. Amortization		\$0	\$0	\$0	\$0	\$0	\$0
31	Total Accum. Depr./Amort.		\$1,686,876	\$237,271	\$0	\$506,775	\$0	\$212,782
33	ACCUM. DEF. INC. TAXES, NET:							
34	39 Support Assets	N28	\$0	\$0	\$0	\$0	\$0	\$0
35	COE Switching	L44	0	0	0	0	0	0
36	COE Operator	L32	0	0	0	0	0	0
37	COE Transmission	L68	0	0	0	0	0	0
38	IOT Equipment	L78	0	0	0	0	0	0
39	Cable and Wire Fac.	L117	0	0	0	0	0	0
40	Unclassified	N37	0	0	0	0	0	0
41	Total Accum. Def. Inc. Taxes		\$0	\$0	\$0	\$0	\$0	\$0

VALLEY TELECOM COOP ASSN

***** 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	\$2,044,224	L70	\$1,076,383	\$342,303	\$0	\$508,340	\$0	\$117,198	O.K.
14	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
15	C&W Facilities	4,429,811	L117	3,367,162	0	0	695,524	0	367,126	O.K.
16										
17	Total	\$6,474,035		\$4,443,544	\$342,303	\$0	\$1,203,864	\$0	\$484,324	O.K.
18	Factor	1.000000		0.686364	0.052873	0.000000	0.185953	0.000000	0.074810	O.K.
19										
20	Sum: Sw., Trans., Other	\$2,030,491	17	\$0	\$342,303	\$0	\$1,203,864	\$0	\$484,324	O.K.
21	Factor	1.000000		0.000000	0.168581	0.000000	0.592893	0.000000	0.238525	O.K.
22										
23	Central Office Equipment	\$2,044,224	L70	\$1,076,383	\$342,303	\$0	\$508,340	\$0	\$117,198	O.K.
24	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
25	C&WF, Excl. Exch. Message	1,062,650	L117-83	0	0	0	695,524	0	367,126	O.K.
26										
27	Total	\$3,106,874		\$1,076,383	\$342,303	\$0	\$1,203,864	\$0	\$484,324	O.K.
28	Factor	1.000000		0.346452	0.110176	0.000000	0.387484	0.000000	0.155888	O.K.
29										
30	General Support Facilities	\$498,100	L25	\$172,568	\$54,879	\$0	\$193,006	\$0	\$77,648	O.K.
31	Central Office Equipment	2,044,224	13	1,076,383	342,303	0	508,340	0	117,198	O.K.
32	Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.
33	C&W Facilities	4,429,811	15	3,367,162	0	0	695,524	0	367,126	O.K.
34	Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.
35										
36	Total	\$6,972,135		\$4,616,112	\$397,182	\$0	\$1,396,870	\$0	\$561,971	O.K.
37	Factor	1.000000		0.662080	0.056967	0.000000	0.200350	0.000000	0.080602	O.K.
38										
39	Sum: Com. Ln., Sw., Trans.	\$6,410,164	36	\$4,616,112	\$397,182	\$0	\$1,396,870	\$0	\$0	O.K.
40	Factor	1.000000		0.720124	0.061961	0.000000	0.217915	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	\$7,006,130	K26	\$4,638,619	\$399,118	\$0	\$1,403,681	\$0	\$564,711	O.K.
46	Factor	1.000000		0.662080	0.056967	0.000000	0.200350	0.000000	0.080602	O.K.

VALLEY TELECOM COOP ASSN

***** FCC PART 69 *****		Part 36								
Apportionment Factors		IntraLATA	Source	Common	Local	Information	Common	Billing and	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	\$342,204	O171	\$112,372	\$22,976	\$3,099	\$152,975	\$24,067	\$26,716		O.K.
64 Factor	1.000000		0.328376	0.067141	0.009055	0.447029	0.070329	0.078071		(0)
65										
66 Net Investment	\$4,406,894	J13	\$2,981,185	\$164,380	\$0	\$905,815	\$0	\$355,513		O.K.
67 Factor	1.000000		0.676482	0.037301	0.000000	0.205545	0.000000	0.080672		O.K.

VALLEY TELECOM COOP ASSN

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 PLANT SPEC. OPER. EXPENSE:										
14										
15 Network Support, Alloc.	\$24	N37	\$16	\$1	\$0	\$5	\$0	\$2	O.K.	
16 Network Support, Direct	0	Direct	0	0	0	0	0	0	O.K.	
17										
18 Total Network Support Exp.	\$24		\$16	\$1	\$0	\$5	\$0	\$2	O.K.	
19										
20 General Support, Alloc.	\$14,307	N30	\$4,957	\$1,576	\$0	\$5,544	\$0	\$2,230	O.K.	
21 General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.	
22										
23 Total General Support Exp.	\$14,307		\$4,957	\$1,576	\$0	\$5,544	\$0	\$2,230	O.K.	
24										
25 Central Office Eq., Alloc.	\$66,715	N31	\$35,129	\$11,171	\$0	\$16,590	\$0	\$3,825	O.K.	
26 Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O.K.	
27										
28 Total COE Exp.	\$66,715		\$35,129	\$11,171	\$0	\$16,590	\$0	\$3,825	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.	\$70,729	N33	\$53,762	\$0	\$0	\$11,105	\$0	\$5,862	O.K.	
37 Cable & Wire, Direct	83,762	Direct	0	0	0	83,762	0	0	O.K.	
38										
39 Total C&WF Exp.	\$154,491		\$53,762	\$0	\$0	\$94,867	\$0	\$5,862	O.K.	
40										
41 TOTAL PLT. SPEC. OPER. EXP.	\$235,538		\$93,864	\$12,749	\$0	\$117,006	\$0	\$11,919	O.K.	
42										
43 TOTAL PLT. SPEC., ex SUPPORT	\$221,206		\$88,891	\$11,171	\$0	\$111,457	\$0	\$9,687	O.K.	

VALLEY TELECOM COOP ASSN

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 IntraLATA	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	Total								
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
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.	\$25,258	N18	\$17,336	\$1,335	\$0	\$4,697	\$0	\$1,890	O.K.
65 Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66									
67 Total Network Oper. Exp.	\$25,258		\$17,336	\$1,335	\$0	\$4,697	\$0	\$1,890	O.K.
68									
69 Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70									
71 Depr., Support Assets	\$34,242	L23	\$11,863	\$3,773	\$0	\$13,268	\$0	\$5,338	O.K.
72 Depr., COE Switching	48,663	L44	0	48,663	0	0	0	0	O.K.
73 Depr., COE Operator	0	L32	0	0	0	0	0	0	O.K.
74 Depr., COE Transmission	158,753	L68	100,404	0	0	47,417	0	10,932	O.K.
75 Depr., IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
76 Depr., C&W Facilities	223,425	L117	169,829	0	0	35,080	0	18,517	O.K.
77 Depr., PHFU	0	L147	0	0	0	0	0	0	O.K.
78									
79 Total Depreciation Expense	\$465,083		\$282,096	\$52,436	\$0	\$95,765	\$0	\$34,787	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.	\$465,083		\$282,096	\$52,436	\$0	\$95,765	\$0	\$34,787	O.K.
89									
90 TOTAL NON-SPEC. OPER. EXP.	\$490,341		\$299,432	\$53,771	\$0	\$100,462	\$0	\$36,676	O.K.

VALLEY TELECOM COOP ASSN

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 IntraLATA	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	Total		(D)	(E)	(F)	(G)	(H)	(I)	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
104 CUSTOMER OPERATIONS EXPENSE:									
105									
106 Marketing, Allocable	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
107 Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108									
109 Total Marketing Expense	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
110									
111 Operator Service, Alloc.	\$0	N61	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112 Operator Service, Direct	0	Direct	0	0	0	0	0	0	O.K.
113									
114 Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
115									
116 Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
117 Alphabetical Directory	2,544	(F)	0	0	2,544	0	0	0	O.K.
118 Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119									
120 Total Directory	\$2,544		\$0	\$0	\$2,544	\$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	331	(H)	0	0	0	0	0	331	O.K.
125 Bus. Ofc., EU Message	7,337	(H)	0	0	0	0	7,337	0	O.K.
126 Bus. Ofc., EU Reserved	0	(I)	0	0	0	0	0	0	O.K.
127 Bus. Ofc., IX Special Access	54	(I)	0	0	0	0	0	54	O.K.
128 Bus. Ofc., IX Switched Access	1,336	N40	962	83	0	291	0	0	O.K.
129 Bus. Ofc., IX Billing and Collection	87	(H)	0	0	0	0	87	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	\$9,145		\$962	\$83	\$0	\$291	\$7,424	\$385	O.K.
134									
135 Cust. Serv., Msg. Process	\$0	(H)	0	0	0	0	0	0	O.K.
136 Cust. Serv., Other B&C	12,337	(H)	0	0	0	0	12,337	0	O.K.
137 Cust. Serv., CABS	42,817	N21	0	7,218	0	25,386	0	10,213	O.K.
138 Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139									
140 Total Customer Service	\$55,154		\$0	\$7,218	\$0	\$25,386	\$12,337	\$10,213	O.K.
141									
142 Total BO, CS, OS, Dir.	\$66,843		\$962	\$7,301	\$2,544	\$25,677	\$19,761	\$10,598	O.K.

VALLEY TELECOM COOP ASSN

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
158 Other Cust. Serv., Alloc.	\$14,566	142	\$210	\$1,591	\$554	\$5,595	\$4,306	\$2,309	O.K.	
159 Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	O.K.	
160										
161 Total Other Cust. Serv.	\$14,566		\$210	\$1,591	\$554	\$5,595	\$4,306	\$2,309	O.K.	
162										
163 TOTAL CUSTOMER OPER. EXP.	\$81,409		\$1,172	\$8,892	\$3,099	\$31,272	\$24,067	\$12,907	O.K.	
164										
165 "BIG-THREE" EXPENSES:										
166										
167 Total Plt. Specific Exp.	\$235,538	41	\$93,864	\$12,749	\$0	\$117,006	\$0	\$11,919	O.K.	
168 Total Plt Non-specific Exp.	25,258	62 + 67 +69	17,336	1,335	0	4,697	0	1,890	O.K.	
169 Total Customer Operations	81,409	163	1,172	8,892	3,099	31,272	24,067	12,907	O.K.	
170										
171 TOTAL "BIG THREE" EXPENSES	\$342,204		\$112,372	\$22,976	\$3,099	\$152,975	\$24,067	\$26,716	O.K.	
172										
173 CORPORATE OPERATIONS EXPENSE:										
174										
175 Exec. and Planning, Alloc.	\$72,201	N64	\$23,709	\$4,848	\$654	\$32,276	\$5,078	\$5,637	O.K.	
176 Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O.K.	
177										
178 Total Exec. and Planning	\$72,201		\$23,709	\$4,848	\$654	\$32,276	\$5,078	\$5,637	O.K.	
179										
180 Admin. & General, Allocable	\$128,446	N64	\$42,179	\$8,624	\$1,163	\$57,419	\$9,034	\$10,028	O.K.	
181 Admin. & General, Direct	17,332	Direct	6,683	1,366	184	9,099	0	0	O.K.	
182										
183 Total Admin. and Gen.	\$145,778		\$48,862	\$9,990	\$1,347	\$66,518	\$9,034	\$10,028	O.K.	
184										
185 TOTAL CORPORATE OPERATIONS	\$217,980		\$72,571	\$14,838	\$2,001	\$98,794	\$14,111	\$15,665	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	7,026	Direct	5,060	435	0	1,531	0	0	O.K.	
191									O.K.	
192										
193 Total Non-Income Taxes	\$7,026		\$5,060	\$435	\$0	\$1,531	\$0	\$0	O.K.	
194										
195 TOTAL OPER. EXP. AND TAXES	\$1,032,294		\$472,098	\$90,685	\$5,099	\$349,066	\$38,178	\$77,167	O.K.	

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME VALLEY TELECOM COOP ASSN
 PERIOD ADDRESSED ENDING DECEMBER 31,2002 WITH KNOWN & MEASURABLE CHANGES
 RUN DATE AND TIME 24-Jun-2003 11:24:42 AM

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

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
				Message Telephone Service		Private Line			
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
PLANT INVESTMENT DETAIL:									
21 Land, Allocable	0	---	---	---	---	---	---	---	0
22 Land, Direct	0	---	0	0	---	0	---	0	0
23 Motor Vehicles	0	---	---	---	---	---	---	---	---
24 Aircraft	0	---	---	---	---	---	---	---	---
25 Special Purpose Vehicles	0	---	---	---	---	---	---	---	---
26 Garage Work Equipment	0	---	---	---	---	---	---	---	---
27 Other Work Equipment	1,916,782	---	---	---	---	---	---	---	---
28 Buildings, Allocable	0	---	---	---	---	---	---	---	---
29 Buildings, Direct	0	---	0	0	---	0	---	0	0
30 Furniture	0	---	---	---	---	---	---	---	---
31 Office Equipment	0	---	---	---	---	---	---	---	---
32 General Purpose Computers	0	---	---	---	---	---	---	---	---
33 CAT 1 Oper. Sys., TSPS	0	---	---	---	---	---	---	---	---
34 CAT 1 Oper. Sys., Other TSPS	0	---	---	---	---	---	---	---	---
35 CAT 1 Oper. Sys., Aux. Pos.	0	---	---	---	---	---	---	---	---
36 CAT 1 Oper. Sys., Other	0	---	0	0	---	0	---	0	0
37 CAT 2 Tandem Sw. Allocable	0	---	---	---	---	---	---	---	---
38 CAT 2 Tandem Sw. Direct	0	---	0	0	---	0	---	0	0
39 CAT 3 Local Sw. Allocable	1,703,043	---	---	---	---	---	---	---	---
40 CAT 3 Local Sw. Direct	0	---	0	0	---	0	---	0	0
41 CAT 4.12 Exchange Trunk	103,168	---	---	---	---	---	---	---	---
42 CAT 4.12 Exch. Tr. Direct	0	---	0	0	---	0	---	0	0
43 CAT 4.13 Exch. Ln. Msg., PL & WATS	4,506,603	---	---	---	---	---	---	---	---
44 Reserved	0	---	---	---	---	---	---	---	---
45 CAT 4.13 Direct	346,862	---	346,862	0	---	0	---	0	0
46 CAT 4.23 Message, PL & WATS	348,952	---	---	---	---	---	---	---	---
47 Reserved	0	---	---	---	---	---	---	---	---
48 CAT 4.23 Direct	27,061	---	24,428	0	---	0	---	2,633	2,633
49 CAT 4.3 H/R Message	1,310,845	---	---	---	---	---	---	---	---
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

VALLEY TELECOM COOP ASSN
ENDING DECEMBER 31,2002 WITH KNOWN & MEASURABLE CHANGES

			Intrastate						
			Interstate and Other (D)	Message Telephone Service		Private Line		TOTAL INTRASTATE (I)	
***** FCC PART 36 ***** (A)	TOTAL COMPANY (B)	Source/ Allocator (C)		InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)		
70	CAT 2 CP Equipment	0	---	0	0	0	0	0	
71	Reserved	0	---	---	---	---	---	---	
72	Reserved	0	---	---	---	---	---	---	
73	CAT 1.3 Joint Msg., Cat. 1.1 & 1.2 PL	14,097,647	---	---	---	---	---	---	
74	Other CAT 1 C&WF	0	---	0	0	0	0	0	
75	CAT 2 C&WF	135,798	---	---	---	---	---	---	
76	CAT 2 C&WF, Wideband	0	---	0	0	0	0	0	
77	CAT 3 Joint Message & PL/WATS	586,948	---	---	---	---	---	---	
78	Reserved	0	---	---	---	---	---	---	
79	CAT 3 Direct	97,253	---	88,511	0	0	8,742	8,742	
80	CAT 4 Message	1,649,131	---	---	---	---	---	---	
81	CAT 4 WATS	0	---	0	0	0	0	0	
82	CAT 4 Direct	0	---	0	0	0	0	0	
83	Allocable Support Leases	0	---	---	---	---	---	---	
84	Direct Support Leases	0	---	0	0	0	0	0	
85	COE Operator	0	---	---	---	---	---	---	
86	COE Tandem Switch	0	---	---	---	---	---	---	
87	COE Local Switch	0	---	---	---	---	---	---	
88	COE Transmission	0	---	---	---	---	---	---	
89	COE Direct	0	---	0	0	0	0	0	
90	IOT Leases	0	---	0	0	0	0	0	
91	C&WF Leases	0	---	0	0	0	0	0	
92	Leasehold Imp. Land etc.	0	---	---	---	---	---	---	
93	Leasehold Imp. COE Switching	0	---	---	---	---	---	---	
94	Leasehold Imp. COE Operator	0	---	---	---	---	---	---	
95	Leasehold Imp. COE Trans.	0	---	---	---	---	---	---	
96	Leasehold Imp. IOT	0	---	0	0	0	0	0	
97	Leasehold Imp. C&WF	0	---	0	0	0	0	0	
98	Leasehold Imp. Other	0	---	0	0	0	0	0	
99	Allocable Acct. No. 2690	0	---	---	---	---	---	---	
100	Direct Acct. No. 2690	53,479	---	19,484	0	33,735	0	33,995	
101	Materials and Supplies	30,677	---	---	---	---	---	---	
102	RTB Stock	0	---	---	---	---	---	---	
103	Tele. Plt. Adjust. - Alloc.	0	---	---	---	---	---	---	
104	Tele. Plt. Adjust. - Direct	0	---	0	0	0	0	0	
105	Other Assets, Net	0	---	0	0	0	0	0	
106	Other Liab., Def. Cr., Net	0	---	0	0	0	0	0	

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

VALLEY TELECOM COOP ASSN
ENDING DECEMBER 31,2002 WITH KNOWN & MEASURABLE CHANGES

Intrastate												
***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE				
				InterLATA	IntraLATA	InterLATA	IntraLATA		(A)	(B)	(C)	(D)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
123 TPUC -- Short Term, Alloc.	0	---	---	---	---	---	---	---	---	---	---	---
124 TPUC -- Short Term, Direct	0	---	0	---	0	---	0	---	0	---	0	0
125 TPUC -- Long Term, Alloc.	30,585	---	---	---	---	---	---	---	---	---	---	---
126 TPUC -- Long Term, Direct	0	---	0	---	0	---	0	---	0	---	0	0
127												
128 RESERVES AND DEFERRALS:												
129 Acc. Depr. Support Assets	941,769	---	---	---	---	---	---	---	---	---	---	---
130 Acc. Depr. COE Switching	1,046,333	---	---	---	---	---	---	---	---	---	---	---
131 Acc. Depr. COE Operator	0	---	---	---	---	---	---	---	---	---	---	---
132 Acc. Depr. COE Transmission	1,881,931	---	---	---	---	---	---	---	---	---	---	---
133 Acc. Depr. IOT Equipment	0	---	---	---	---	---	---	---	---	---	---	---
134 Acc. Depr. Cable and Wire Facilities	6,382,242	---	---	---	---	---	---	---	---	---	---	---
135 Acc. Depr. Other Plant	0	---	0	---	0	---	0	---	0	---	0	0
136 Accum. Amort., Tangible Inv.	0	---	---	---	---	---	---	---	---	---	---	---
137 Accum. Amort., Intang. Inv.	0	---	---	---	---	---	---	---	---	---	---	---
138 Accum. Amort., Other	0	---	0	---	0	---	0	---	0	---	0	0
139 Acc. Def. IT Support Assets	0	---	---	---	---	---	---	---	---	---	---	---
140 Acc. Def. IT COE Switching	0	---	---	---	---	---	---	---	---	---	---	---
141 Acc. Def. IT COE Operator	0	---	---	---	---	---	---	---	---	---	---	---
142 Acc. Def. IT COE Trans.	0	---	---	---	---	---	---	---	---	---	---	---
143 Acc. Def. IT IOT Equipment	0	---	---	---	---	---	---	---	---	---	---	---
144 Acc. Def. IT C&WF	0	---	---	---	---	---	---	---	---	---	---	---
145 Acc. Def. IT Unclassified	0	---	0	---	0	---	0	---	0	---	0	0
146												
147 OPERATING EXPENSES AND TAXES:												
148 Network Support, Alloc.	94	---	---	---	---	---	---	---	---	---	---	---
149 Network Support, Direct	0	---	0	---	0	---	0	---	0	---	0	0
150 General Support, Alloc.	55,057	---	---	---	---	---	---	---	---	---	---	---
151 General Support, Direct	0	---	0	---	0	---	0	---	0	---	0	0
152 Central Office Eq., Alloc.	272,396	---	---	---	---	---	---	---	---	---	---	---
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.	264,515	---	---	---	---	---	---	---	---	---	---	---
159 Cable & Wire, Direct	192,556	---	108,794	---	0	---	83,762	---	0	---	0	83,762

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

VALLEY TELECOM COOP ASSN
ENDING DECEMBER 31,2002 WITH KNOWN & MEASURABLE CHANGES

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE
				Message Telephone Service		Private Line		
				InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
176 Oth. Plt. and Equip., Alloc.	0	---	---	---	---	---	---	---
177 Oth. Plt. and Equip., Direct	0	---	0	0	0	0	0	0
178 Network Operations, Alloc.	97,197	---	---	---	---	---	---	---
179 Network Operations, Direct	0	---	0	0	0	0	0	0
180 Total Access Expense	302,024	---	302,024	0	0	0	0	0
181 Depr., Support Assets	131,768	---	---	---	---	---	---	---
182 Depr., COE Switching	242,112	---	---	---	---	---	---	---
183 Depr., COE Operator	0	---	---	---	---	---	---	---
184 Depr., COE Transmission	619,698	---	---	---	---	---	---	---
185 Depr., IOT Equipment	0	---	---	---	---	---	---	---
186 Depr., C&W Facilities	835,574	---	---	---	---	---	---	---
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	0	---	---	---	---	---	---	---
192 Marketing, Direct	0	---	0	0	0	0	0	0
193 Operator Service, Alloc.	0	---	---	---	---	---	---	---
194 Operator Service, Direct	0	---	0	0	0	0	0	0
195 Classified Directory	0	---	0	0	0	0	0	0
196 Alphabetical Directory	15,274	---	---	---	---	---	---	---
197 Foreign Directory	0	---	---	---	---	---	---	---
198 Bus. Ofc., EU Presubscription	16,094	---	---	---	---	---	---	---
199 Bus. Ofc., EU MTS & WATS	23,211	---	---	---	---	---	---	---
200 Bus. Ofc., EU Access, P/L & all Other	147,376	---	---	---	---	---	---	---
201 Bus. Ofc., IXC Special Access	123	---	---	---	---	---	---	---
202 Bus. Ofc., IXC Switched Access	2,932	---	---	---	---	---	---	---
203 Bus. Ofc., IXC B & C Services	162	---	---	---	---	---	---	---
204 Coin Collect & Admin.	0	---	---	---	---	---	---	---
205 Cust. Svc., Direct	0	---	0	0	0	0	0	0
206 Cust. Serv., Msg. Process	0	---	---	---	---	---	---	---
207 Cust. Serv., Other B&C	44,642	---	---	---	---	---	---	---
208 Cust. Serv., CABS	85,634	---	---	---	---	---	---	---
209 Cust. Serv., EU Common Line	2,350	---	2,350	0	0	0	0	0
210 Other Cust. Serv., Alloc.	73,062	---	---	---	---	---	---	---
211 Other Cust. Serv., Direct	307	---	307	0	0	0	0	0
212 Exec. and Planning, Alloc.	272,585	---	---	---	---	---	---	---
213 Exec. and Planning, Direct	0	---	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

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 VALLEY TELECOM COOP ASSN
 ENDING DECEMBER 31,2002 WITH KNOWN & MEASURABLE CHANGES

***** FCC PART 36 *****		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE
					Message Telephone Service		Private Line		
					InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
230	Admin. & General, Allocable	484,928	---	---	---	---	---	---	---
231	Admin. & General, Direct	55,786	---	38,454	0	17,332	0	0	17,332
232	Non-income Taxes, Allocable	0	---	---	---	---	---	---	---
233	Non-income Taxes, Direct	7,614	---	588	0	7,026	0	0	7,026
234									
235	OTHER INCOME STATEMENT:								
236	State Income Tax Rate	0.00%	---	---	---	---	---	---	---
237	Federal Income Tax Rate	0.00%	---	---	---	---	---	---	---
238	Gross Receipts Tax Rate	3.00%	---	---	---	---	---	---	---
239	Rate of Return	10.00%	---	---	---	---	---	---	---
240	AFUDC	(50,757)	---	---	---	---	---	---	---
241	ITC Amortization	0	---	---	---	---	---	---	---
242	Other Return Adjustments	0	---	0	0	0	0	0	0
243	Contributions	4,970	---	---	---	---	---	---	---
244	Interest Expense	489,228	---	---	---	---	---	---	---
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	47,043	---	19,484	0	27,299	0	260	27,559
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

VALLEY TELECOM COOP ASSN
ENDING DECEMBER 31, 2002 WITH KNOWN & MEASURABLE CHANGES

***** FCC PART 36 ***** (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate				Intrastate										
			Private Line		Private Line		Private Line		Private Line								
			InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)	InterLATA (I)	IntraLATA (J)	InterLATA (K)	IntraLATA (L)							
271 Working Loops	3,855	--	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
272 Equivalent Interexchange Cct. Miles	41,237	--	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
273 Interexchange Circuit Terminations	230	--	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			74	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)

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South Dakota Public Utilities Commission
WEEKLY FILINGS
For the Period of June 26, 2003 through July 2, 2003

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

CONSUMER COMPLAINTS

CT03-081 In the Matter of the Complaint filed by Douglas Root on behalf of Doug's Anchor Marine, Inc., Watertown, South Dakota, against S&S Communications/Alterna-Cell Regarding Loss of Long Distance Services.

Complainant's representative states that a seven-year pre-paid long distance service plan was purchased. Service was terminated without notice after eighteen months of service. Complainant seeks to be reimbursed for the pre-paid service not provided plus the costs associated with establishing alternative service.

Staff Analyst: Jim Mehlhaff
Staff Attorney: Kelly Frazier
Date Docketed: 06/26/03
Intervention deadline: N/A

CT03-082 In the Matter of the Complaint filed by Clark Sinclair on behalf of Montgomery's Furniture, Madison, South Dakota, against S&S Communications/Alterna-Cell Regarding Loss of Long Distance Services.

Complainant's representative states that a four-year pre-paid long distance service plan was purchased for two business locations. Service was terminated without notice after several weeks of service. Complainant seeks to be reimbursed the full purchase price of the contract.

Staff Analyst: Jim Mehlhaff
Staff Attorney: Kelly Frazier
Date Docketed: 06/26/03
Intervention deadline: N/A

CT03-083 In the Matter of the Complaint filed by Brian Gerstner on behalf of Brookings Auto Mall, LLC, Brookings, South Dakota, against S&S Communications/Alterna-Cell Regarding Loss of Long Distance Services.

Complainant's representative states that a four-year pre-paid long distance service plan was purchased for one South Dakota business location and two out of state business locations. Service was terminated without notice after one day of service at the South Dakota location. Complainant seeks to be reimbursed the full purchase price of the contract using funds from the bond or the letter of credit.

Staff Analyst: Jim Mehlhaff
Staff Attorney: Kelly Frazier
Date Docketed: 06/26/03
Intervention deadline: N/A

CT03-084 In the Matter of the Complaint filed by Dale A. Weigel on behalf of Midwest Credits, Inc., Aberdeen, South Dakota, against S&S Communications/Alterna-Cell Regarding Loss of Long Distance Services.

Complainant's representative states that a five-year pre-paid long distance service plan was purchased on September 6, 2001. Service was terminated without notice on June 3, 2003. Complainant seeks to be reimbursed for the pre-paid service not provided.

Staff Analyst: Jim Mehlhaff
Staff Attorney: Kelly Frazier
Date Docketed: 06/26/03
Intervention deadline: N/A

CT03-085 In the Matter of the Complaint filed by Kevin Orel on behalf of Harry K. Ford, Winner, South Dakota, against S&S Communications/Alterna-Cell Regarding Loss of Long Distance Services.

Complainant's representative states that a five-year pre-paid long distance service plan was purchased on March 21, 2002. Service was terminated without notice in early June of 2003. Complainant seeks to be reimbursed for the pre-paid service not provided.

Staff Analyst: Jim Mehlhaff
Staff Attorney: Kelly Frazier
Date Docketed: 06/26/03
Intervention deadline: N/A

CT03-086 In the Matter of the Complaint filed by Melissa Maher on behalf of Moreau-Grand Electric Cooperative Inc., Timber Lake, South Dakota, against S&S Communications/Alterna-Cell Regarding Loss of Long Distance Services.

Complainant's representative states that two three-year pre-paid long distance service plans were purchased on April 12, 2002. Service was terminated without notice on June 2, 2003. Complainant seeks to be reimbursed for the pre-paid service not provided.

Staff Analyst: Jim Mehlhaff
Staff Attorney: Kelly Frazier
Date Docketed: 06/26/03
Intervention deadline: N/A

CT03-087 In the Matter of the Complaint filed by Duane L. Mullaney, Miller, South Dakota, against S&S Communications/Alterna-Cell Regarding Loss of Long Distance Services.

Complainant states that he entered into a promissory note of indebtedness on September 29, 1995, with the respondent and to date has not received any payment on the principal. Complainant seeks to be paid the full amount of the principal from the bond and/or the letter of credit.

Staff Analyst: Jim Mehlhaff
Staff Attorney: Kelly Frazier
Date Docketed: 06/26/03
Intervention deadline: N/A

CT03-088 In the Matter of the Complaint filed by Trace Beck on behalf of Beck Motors, Inc., Pierre, South Dakota, against S&S Communications/Alterna-Cell Regarding Loss of Long Distance Services.

Complainant's representative states that a five-year pre-paid long distance service plan was purchased on April 23, 2002. Service was terminated without notice on June 5, 2003. Complainant seeks to be

reimbursed for the pre-paid service not provided.

Staff Analyst: Jim Mehlhaff
Staff Attorney: Kelly Frazier
Date Docketed: 06/26/03
Intervention deadline: N/A

CT03-089 In the Matter of the Complaint filed by Dale Stegenga on behalf of Laké County International, Inc., Madison, South Dakota, against S&S Communications/Alterna-Cell Regarding Loss of Long Distance Services.

Complainant's representative states that a four-year pre-paid long distance service plan was purchased on October 9, 2002. Service was terminated without notice on June 3, 2003. Complainant seeks to be reimbursed for the pre-paid service not provided or to have service restored for the balance of the contract.

Staff Analyst: Jim Mehlhaff
Staff Attorney: Kelly Frazier
Date Docketed: 06/27/03
Intervention deadline: N/A

CT03-090 In the Matter of the Complaint filed by Darren and Heidi Engelhart, Westport, South Dakota, against S&S Communications/Alterna-Cell Regarding Loss of Long Distance Services.

Complainants state that a five-year pre-paid long distance service plan was purchased. After one and a half years, service was terminated without notice. Complainants seek to be reimbursed for the pre-paid service not provided or to have service restored for the balance of the contract.

Staff Analyst: Jim Mehlhaff
Staff Attorney: Kelly Frazier
Date Docketed: 06/27/03
Intervention deadline: N/A

CT03-091 In the Matter of the Complaint filed by James Scheele on behalf of Riverside Motel, Huron, South Dakota, against S&S Communications/Alterna-Cell Regarding Loss of Long Distance Services.

Complainant's representative states that a seven-year pre-paid long distance service plan was purchased on December 26, 2002. Service was terminated after a short period of time. Complainant seeks to be reimbursed for as much of the original purchase price as possible.

Staff Analyst: Jim Mehlhaff
Staff Attorney: Kelly Frazier
Date Docketed: 06/27/03
Intervention deadline: N/A

CT03-092 In the Matter of the Complaint filed by Neal and Janet Johnson, Miller, South Dakota, against S&S Communications/Alterna-Cell Regarding Loss of Long Distance Services.

Complainants state that a six-year pre-paid long distance service plan was purchased from the respondent. Service was established on October 1, 1999, and was terminated without notice on June 5, 2003. Complainants seek to be reimbursed for the pre-paid service not provided.

Staff Analyst: Jim Mehlhaff
Staff Attorney: Kelly Frazier
Date Docketed: 06/27/03
Intervention deadline: N/A

CT03-093 In the Matter of the Complaint filed by Doug Knust on behalf of Harry K Chevrolet, Chamberlain, South Dakota, against S&S Communications/Alterna-Cell Regarding Loss of Long Distance Services.

Complainant's representative states that a five-year pre-paid long distance service plan was purchased on March 14, 2002. Service was terminated without notice in early June of 2003. Complainant seeks to be reimbursed for the pre-paid service not provided or to have service restored for the balance of the contract.

Staff Analyst: Jim Mehlhaff
Staff Attorney: Kelly Frazier
Date Docketed: 06/27/03
Intervention deadline: N/A

CT03-094 In the Matter of the Complaint filed by Nicole and Chris Glines, Alcester, South Dakota, against S&S Communications/Alterna-Cell Regarding Loss of Long Distance Services.

Complainants state that a seven-year pre-paid long distance service plan was purchased in December of 1999. Service was terminated without notice in June of 2003. Complainants seek to be included in any bond disbursements made in relation to the failure of the respondent.

Staff Analyst: Jim Mehlhaff
Staff Attorney: Kelly Frazier
Date Docketed: 06/27/03
Intervention deadline: N/A

CT03-095 In the Matter of the Complaint filed by Myron Joneson, Dell Rapids, South Dakota, against S&S Communications/Alterna-Cell Regarding Loss of Long Distance Services.

Complainant states that he was told if he purchased a contract and paid monthly for three years he would receive an additional four years of service free of charge. Service was terminated in June of 2003, with 26 months remaining on the complainant's pre-paid contract. Complainant seeks to have the PUC seize the assets of the respondents and use them to repay those who were left without pre-paid service.

Staff Analyst: Jim Mehlhaff
Staff Attorney: Kelly Frazier
Date Docketed: 06/27/03
Intervention deadline: N/A

CT03-096 In the Matter of the Complaint filed by Charles and Orpha Bensen, Eureka, South Dakota, against S&S Communications/Alterna-Cell Regarding Loss of Long Distance Services.

Complainants state that in November of 1999, they purchased a seven-year pre-paid long distance service plan. Service was terminated without notice in June of 2003. Complainants seek to be reimbursed for the pre-paid service not provided or to have service restored for the balance of the

contract.

Staff Analyst: Jim Mehlhaff
Staff Attorney: Kelly Frazier
Date Docketed: 07/01/03
Intervention deadline: N/A

CT03-097 In the Matter of the Complaint filed by Arnold and Steven Schurr, Roscoe, South Dakota, against S&S Communications/Alterna-Cell Regarding Loss of Long Distance Services.

Complainants state that in addition to loaning the respondent several thousand dollars they also purchased a ten-year pre-paid long distance phone service contract in July of 1998. On June 5, 2003, service was terminated without notice. Complainants seek to be reimbursed for the pre-paid service not provided or to have service restored for the balance of the contract.

Staff Analyst: Jim Mehlhaff
Staff Attorney: Kelly Frazier
Date Docketed: 07/01/03
Intervention deadline: N/A

CT03-098 In the Matter of the Complaint filed by Jenny Wegner on behalf of Wegner Auto Company, Pierre, South Dakota, against S&S Communications/Alterna-Cell Regarding Loss of Long Distance Services.

Complainant's representative states that a five-year pre-paid long distance service plan was purchased on April 24, 2002. Service was established in mid-June 2002, and was terminated without notice on June 5, 2003. Complainant seeks to be reimbursed for the pre-paid service not provided and other expenses incurred as a result of the contract default.

Staff Analyst: Jim Mehlhaff
Staff Attorney: Kelly Frazier
Date Docketed: 07/02/03
Intervention deadline: N/A

CT03-099 In the Matter of the Complaint filed by Tyler Ammann on behalf of Whetstone Ag Supply, Inc., Wilmot, South Dakota, against S&S Communications/Alterna-Cell Regarding Loss of Long Distance Services.

Complainant's representative states that a four-year pre-paid long distance service plan was purchased on January 14, 2003. Service was terminated without notice on June 2, 2003. Complainant seeks to be reimbursed for the pre-paid service not provided.

Staff Analyst: Jim Mehlhaff
Staff Attorney: Kelly Frazier
Date Docketed: 07/02/03
Intervention deadline: N/A

CT03-100 In the Matter of the Complaint filed by Bob and Diane Booth, Ridgeview, South Dakota, against S&S Communications/Alterna-Cell Regarding Loss of Long Distance Services.

Complainants state that they purchased a seven-year pre-paid long distance service plan. The plan was to be in effect from May 30, 2001 through May 30, 2008. Service was terminated without notice on June

5, 2003. Complainants seek to be reimbursed for the pre-paid service not provided.

Staff Analyst: Jim Mehlhaff
Staff Attorney: Kelly Frazier
Date Docketed: 07/02/03
Intervention deadline: N/A

TELECOMMUNICATIONS

TC03-100 In the Matter of the Establishment of Switched Access Revenue Requirement for Western Telephone Company.

On June 26, 2003, Western Telephone Company, Faulkton, 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: 06/26/03
Intervention Deadline: 07/18/03

TC03-101 In the Matter of the Establishment of Switched Access Revenue Requirement for Kennebec Telephone Company.

On June 26, 2003, 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: Harlan Best
Staff Attorney: Karen Cremer
Date Docketed: 06/26/03
Intervention Deadline: 07/18/03

TC03-102 In the Matter of the Filing for Approval of an Amendment to an Interconnection Agreement between Qwest Corporation and MCIMetro Access Transmission Services, LLC.

On June 27, 2003, the Commission received a filing for Approval of an Amendment to an Interconnection Agreement between Qwest Corporation and MCIMetro Access Transmission Services, LLC. The original agreement was approved by the Commission on January 28, 2003, in Docket No. TC02-183. The amendment is made in order to add language regarding intercarrier compensation for Internet Service Provider (ISP) bound traffic. 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, 2003. 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: 06/27/03
Initial Comments Due: 07/17/03

TC03-103 In the Matter of the Establishment of Switched Access Revenue Requirement for Venture Communications Cooperative, Inc.

On June 27, 2003, Venture Communications Cooperative, Inc., Highmore, 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: 06/27/03
Intervention Deadline: 07/18/03

TC03-104 In the Matter of the Establishment of Switched Access Revenue Requirement for Valley Telecommunications Cooperative Association, Inc.

On June 27, 2003, Valley Telecommunications Cooperative Association, Herried, South Dakota, filed a switched access cost study developing a revenue requirement and minutes of use that are included in the revenue requirement and minutes of use used to determine the switched access rates for the Local Exchange Carrier Association.

Staff Analyst: Harlan Best
Staff Attorney: Karen Cremer
Date Docketed: 06/27/03
Intervention Deadline: 07/18/03

TC03-105 In the Matter of the Establishment of Switched Access Revenue Requirement for Interstate Telecommunications Cooperative, Inc.

On June 30, 2003, Interstate Telecommunications Cooperative, Clear Lake, 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: 06/30/03
Intervention Deadline: 07/18/03

TC03-106 In the Matter of the Establishment of Switched Access Revenue Requirement for West River Cooperative Telephone Company.

On June 30, 2003, West River Cooperative Telephone Company, Bison, South Dakota, filed a switched access cost study developing a revenue requirement and minutes of use that are included in the revenue requirement and minutes of use used to determine the switched access rates for the Local Exchange Carrier Association.

Staff Analyst: Keith Senger
Staff Attorney: Karen Cremer
Date Docketed: 06/30/03
Intervention Deadline: 07/18/03

TC03-107 In the Matter of the Establishment of Switched Access Revenue Requirement for Santel Communications Cooperative, Inc.

On June 30, 2003, Santel Communications Cooperative, Inc., Woonsocket, South Dakota, filed a switched access cost study developing a revenue requirement and minutes of use that are included in the revenue requirement and minutes of use used to determine the switched access rates for the Local Exchange Carrier Association.

Exchange Carrier Association.

Staff Analyst: Harlan Best
Staff Attorney: Karen Cremer
Date Docketed: 06/30/03
Intervention Deadline: 07/18/03

TC03-108 In the Matter of the Establishment of Switched Access Rates for the Local Exchange Carriers Association.

On June 30, 2003, 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: 06/30/03
Intervention Deadline: 07/18/03

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

IN THE MATTER OF THE ESTABLISHMENT)	ORDER ASSESSING FILING
OF SWITCHED ACCESS REVENUE)	FEE
REQUIREMENT FOR VALLEY)	
TELECOMMUNICATIONS COOPERATIVE)	TC03-104
ASSOCIATION, INC.)	

On June 27, 2003, Valley Telecommunications Cooperative Association, Inc. (Valley) filed for approval by the Public Utilities Commission (Commission) its 2002 Intrastate Switched Access Cost Study.

On July 3, 2003, the Commission electronically transmitted notice of the filing and the intervention deadline of July 18, 2003, to interested individuals and entities.

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 September 16, 2003, at its regularly scheduled meeting, the Commission, pursuant to SDCL 49-31-12.6, unanimously voted to assess Valley a \$1,000 filing fee, subject to additional amounts as requested by the Executive Director up to the statutory limit of \$100,000. It is therefore

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

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

CERTIFICATE OF SERVICE
The undersigned hereby certifies that this document has been served today upon all parties of record in this docket, as listed on the docket service list, by facsimile or by first class mail, in properly addressed envelopes, with charges prepaid thereon.
By: <u><i>Neil Kolbo</i></u>
Date: <u>9/25/03</u>
(OFFICIAL SEAL)

BY ORDER OF THE COMMISSION:

Robert K. Sahr
ROBERT K. SAHR, Chairman

Gary Hanson
GARY HANSON, Commissioner



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

SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

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MEMORANDUM TO COMMISSIONERS SAHR, HANSON AND BURG

FROM: Harlan Best

RE: Valley Telecommunications Cooperative Association, Inc., Herried, SD
Switched Access Revenue Requirement, TC03-104

DATE: May 3, 2004

Valley Telecommunications Cooperative Association, Inc. (Valley) filed an Intrastate Switched Access Cost Study pursuant to ARSD Chapters 20:10:27 to 20:10:29, inclusive on June 27, 2003, based on the twelve months ended December 31, 2002. The cost study submitted by Valley developed a revenue requirement of \$1,378,510. Valley's cost study included an amount for Global Crossing and MCI/Worldcom uncollectibles. Valley's access minutes of use for 2002 were 8,228,141. Valley is a member of the Local Exchange Carrier Association (LECA). As a member of LECA, Valley's revenue requirement and access minutes of use are part of the total revenue requirement and total access minutes of use used in the determination of the Carrier Common Line, Local Switching, and Common Transport rate elements for LECA.

On July 3, 2003, the Commission electronically transmitted notice of the filing and the intervention deadline of July 18, 2003, to interested individuals and entities. No interventions were received by the Commission. On September 16, 2003, the Commission voted to assess Valley a \$1000 filing fee, subject to additional amounts as requested by the Executive Director up to the statutory limit of \$100,000. (Any questions regarding the amount expended should be addressed to Heather Forney.)

Staff requested supporting information from Valley on July 7, 2003 (response received August 12, 2003), August 14, 2003 (response received September 10, 2003), September 17, 2003 (response received October 6, 2003), October 10, 2003 (response received October 24, 2003), December 17, 2003 (response received December 24, 2003), December 31, 2003 (response received January 8, 2004) and January 8, 2004 (response received January 15, 2004). Staff reviewed trial balances for 2002, supporting documentation for adjustments that were proposed by Valley in the cost study, access minutes of use, and traffic factor support.

Staff requested, and Valley has agreed, to recalculate the non-recurring portion of cost study expense and moved Chamber dues, contributions, and gifts to below-the-line. The non-recurring portion of the intrastate cost study expense and the intrastate portion of uncollectibles will be amortized over three years. The revenue requirement for Valley is \$1,376,331 (this is before any year-end 2003 updated investment amounts). This revenue requirement is acceptable to Valley.

Respectively submitted: Harlan Best

cc Peter Rasmusson, Martin Group

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

IN THE MATTER OF THE ESTABLISHMENT)
OF SWITCHED ACCESS REVENUE)
REQUIREMENT FOR VALLEY)
TELECOMMUNICATIONS COOPERATIVE)
ASSOCIATION, INC.)

ORDER APPROVING
REVENUE REQUIREMENT

TC03-104

On June 27, 2003, Valley Telecommunications Cooperative Association, Inc. (Valley) filed for approval by the Public Utilities Commission (Commission) its 2002 Intrastate Switched Access Cost Study.

On July 3, 2003, the Commission electronically transmitted notice of the filing and the intervention deadline of July 18, 2003, to interested individuals and entities. On September 16, 2003, the Commission voted to assess a filing fee as requested by the Executive Director up to the statutory limit of \$100,000. Staff filed a memorandum on May 3, 2004, with the concurrence of the company, setting forth a recommended revenue requirement and minutes of use. The Commission considered this matter at its November 30, 2004, meeting.

The Commission has jurisdiction over this matter pursuant to SDCL 1-26-17.1, 49-1A-9, 49-31-12.4, 49-31-12.6, 49-31-18, 49-31-19 and ARSD 20:10:01:15.02, 20:10:01:15.05, 20:10:27:07 and 20:10:27:08. Upon review of Valley's filing, the Commission found that the revenue requirement and minutes of use as depicted in Staff's memorandum were fair and reasonable and should be approved. As the Commission's final decision in this matter, it is therefore

ORDERED, that Valley's revenue requirement and minutes of use as reflected in Staff's Memorandum are hereby approved and shall be incorporated in the Local Exchange Carriers Association's determination of switched access rates. (See TC03-108.)

Dated at Pierre, South Dakota, this 10th day of December, 2004.

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>Dellaine Kalbs</i></u>
Date: <u>12/13/04</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