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JUN 23 2004

SOUTH DAKOTA PUBLIC UTILITIES COMMISSION
June 22, 2004

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

Ref: SD 5268 - 1.7
2003 Switched Access Filing

Dear Ms. Bonrud:

On behalf of Alliance Communications Cooperative, Inc., enclosed is their 2003 Intrastate Switched Access Separations Study, pursuant to the rules established by the Commission.

Alliance Communications Cooperative, Inc. 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 five (5) copies of the following backup (to be treated as proprietary):

4. Trial Balance as of 12/31/03 (provided by the company)
5. Trial Balance Worksheet for Year Ending 12/31/03
6. Reclassification Entries
7. Known and Measurable Changes

June 22, 2004

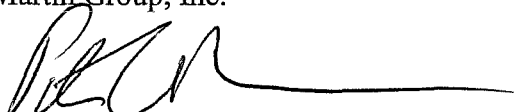
Page 2 of 2

8. Nonregulated Removal Worksheet
9. Direct Assignment Worksheet
10. One-Third Allocation of One-Time Expenses Worksheet
11. Summary of Lease Expense
12. Depreciation Expense Summary
13. Account Code 6612.0000-6613.1000, Sales and Advertising Expense
14. Account Code 6621.0000, Call Completion Services
15. Account Code 6622.0000-6622.1000, Directory Expense
16. Account Codes 6623.0000-6623.3000, Customer Services with Separations Backup
17. Account Codes 6711.0000-6712.0000, Executive and Planning
18. Account Codes 6721.0000-6728.6000, General and Administrative
19. Land and Building Investment Worksheets
20. Central Office Equipment Worksheets
21. Outside Plant Equipment Worksheet
22. Interexchange Circuit and Circuit Mile Summary
23. Loop Study Summary
24. Allocation Factor Worksheets
25. Access Minutes of Use Summary by Month

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 Alliance'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

CMM/bkk

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

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



Engineering
Consulting
OSS Solutions

I am Peter Rasmusson. I hereby certify that I have overall responsibility for the preparation of all data in the attached 2003 Intrastate Switched Access filing for

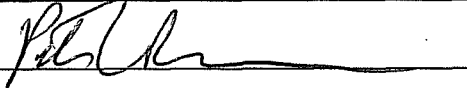
Alliance Communications Cooperative, Inc.

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

Date:

6/22/04

Certifying Signature:



Name:

Peter Rasmusson

Title:

General Manager

SUMMARY
FORMS

ALLIANCE COMMUNICATIONS

***** FCC PART 69 ***** Intrastate Toll Revenue Requirement Summary		Part 36 Total	(B)	(C)	Common Line	(D)	Local Switching	(E)	Information	(F)	Common Transport	(G)	Billing and Collection	(H)	Other	(I)
15	Net Investment		\$2,593,967	J13	\$1,690,603	\$351,900	\$0	\$0	\$0	\$0	\$459,027	\$0	\$0	\$92,436		O.K.
16	Rate of Return		10.00%		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%		
17	Return on Rate Base		\$259,397	J18-20	\$169,060	\$35,190	\$0	\$0	\$0	\$0	\$45,903	\$0	\$0	\$9,244		O.K.
18	Return Adjustments		0		0	0	0	0	0	0	0	0	0	0		O.K.
20	Net Return on Rate Base		\$259,397	J31-32	\$169,060	\$35,190	\$0	\$0	\$0	\$0	\$45,903	\$0	\$0	\$9,244		O.K.
22	Income Taxes		0	J33-35, 40	0	0	0	0	0	0	0	0	0	0		O.K.
23	Expenses and Other Taxes		958,416		490,892	187,049	2,804	2,804	2,804	197,582	52,887	27,202	52,887	27,202		O.K.
24																
25	Total IntraLATA Rev. Req.		\$1,217,813		\$659,953	\$222,239	\$2,804	\$2,804	\$2,804	\$243,485	\$52,887	\$36,446	\$52,887	\$36,446		O.K.
26																
27																
28																
29	INTERLATA:															
30																
31	Net Investment		\$0	P13	\$0	\$0	\$0	\$0	\$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%	10.00%	10.00%	10.00%	10.00%		
33	Return on Rate Base		\$0	P18-20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		O.K.
34	Return Adjustments		0		0	0	0	0	0	0	0	0	0	0		O.K.
35																
36	Net Return on Rate Base		\$0	P31-32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		O.K.
37	Income Taxes		0	P33-35, 40	0	0	0	0	0	0	0	0	0	0		O.K.
38	Expenses and Other Taxes		0		0	0	0	0	0	0	0	0	0	0		O.K.
39																
40																
41	Total InterLATA Rev. Req.		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		O.K.
42																
43																
44																
45	TOTAL INTRASTATE REV. REQ.		\$1,217,813		\$659,953	\$222,239	\$2,804	\$2,804	\$2,804	\$243,485	\$52,887	\$36,446	\$52,887	\$36,446		

ACCESS ELEMENT MINUTES OF USE
 8,025,272

ACCESS RATE PER MINUTE
 \$0.027692

ALLIANCE COMMUNICATIONS

		Intrastate								
		Message Telephone Service				Private Line				
***** FCC PART 36 ***** Revenue Requirement Summary		TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	State Income Tax Rate	0.00%	---	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
14	Federal Income Tax Rate	0.00%	---	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
15	Gross Receipts Tax Rate	5.00%	---	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	
16										
17										
18	Net Investment	\$12,869,759	C68	\$10,275,793	\$0	\$2,514,730	\$0	\$79,237	\$2,593,967	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	\$1,286,976		\$1,027,579	\$0	\$251,473	\$0	\$7,924	\$259,397	O.K.
22										
23	AFUDC	0	H43	0	0	0	0	0	0	O.K.
24	ITC Amortization	0	H36	0	0	0	0	0	0	O.K.
25	Other Return Adjustments	0	V242	0	0	0	0	0	0	O.K.
26										
27	Net Return	\$1,286,976		\$1,027,579	\$0	\$251,473	\$0	\$7,924	\$259,397	O.K.
28										
29	Contributions	0	H52	0	0	0	0	0	0	O.K.
30	Interest Expense	158,387	H44	126,483	0	30,930	0	974	31,904	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	\$1,128,589		\$901,096	\$0	\$220,543	\$0	\$6,950	\$227,493	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	5,540,216	I196	4,642,690	0	878,549	0	18,978	897,526	O.K.
41	Uncollectibles	0	V249	0	0	0	0	0	0	O.K.
42	Other Revenue Adjustments	0	V250	0	0	0	0	0	0	O.K.
43										
44	Net Revenue	\$6,827,192		\$5,670,269	\$0	\$1,130,022	\$0	\$26,901	\$1,156,923	O.K.
45	Gross Receipts Taxes	359,326	Formula	298,435	0	59,475	0	1,416	60,891	O.K.
46	Other Revenue Taxes	0	V251	0	0	0	0	0	0	O.K.
47										
	TOTAL REVENUE REQUIREMENT	\$7,186,518		\$5,968,704	\$0	\$1,189,497	\$0	\$28,317	\$1,217,814	O.K.

ALLIANCE COMMUNICATIONS

***** FCC PART 36 ***** Investment Summary		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
					Message Telephone Service		Private Line			
					InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Land and Support Investment	\$4,423,156	D33	\$3,565,604	\$0	\$833,847	\$0	\$23,705	\$857,552	O.K.
14										
15	COE Operator Equipment	\$0	D43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16	COE Switching Equipment	7,170,207	D68	6,192,649	0	977,558	0	0	977,558	O.K.
17	COE Transmission Equipment	4,694,864	D85	3,871,850	0	796,316	0	26,699	823,014	O.K.
18										
19	Total COE	\$11,865,071		\$10,064,499	\$0	\$1,773,874	\$0	\$26,699	\$1,800,572	O.K.
20	Info. Orig./Term. Equipment	0	D94	0	0	0	0	0	0	O.K.
21	Cable and Wire Facilities	11,687,771	D137	8,921,969	0	2,666,273	0	99,529	2,765,802	O.K.
22										
23	Total COE, IOT, C&WF	\$23,552,842		\$18,986,468	\$0	\$4,440,147	\$0	\$126,228	\$4,566,374	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	\$52,259	D209	\$36,550	\$0	\$15,466	\$0	\$243	\$15,709	O.K.
30										
31										
32	Total Tele. Plt. In Service	\$28,028,257		\$22,588,622	\$0	\$5,289,459	\$0	\$150,176	\$5,439,635	O.K.
33										
34	Plant Held, Future Use	\$0	D214-215	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35	TPUC, Short-term	0	D216-217	0	0	0	0	0	0	O.K.
36	TPUC, Long-term	0	D218-219	0	0	0	0	0	0	O.K.
37	Tel. Plt. Adjustment	0	D220-221	0	0	0	0	0	0	O.K.
38										
39	Total Other Tel. Plt.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40										
41										
42	TOTAL TELEPHONE PLANT	\$28,028,257		\$22,588,622	\$0	\$5,289,459	\$0	\$150,176	\$5,439,635	O.K.

ALLIANCE COMMUNICATIONS

***** FCC PART 36 ***** Investment Summary	Intrastate								TOTAL INTRASTATE	
	TOTAL COMPANY	Source/ Allocator	Interstate	Message Telephone Service		Private Line		TOTAL INTRASTATE		
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
56 Other Assets, Net	0	V105	0	0	0	0	0	0	0	O.K.
57 Accumulated Depr./Amort	(15,435,526)	E34	(12,531,369)	0	(2,831,291)	0	(72,867)	(2,904,157)	(2,904,157)	O.K.
58 Accum. Def. Inc. Taxes, Net	(141,347)	E47	(113,943)	0	(26,647)	0	(758)	(27,404)	(27,404)	O.K.
59 Oth. Liab. & Def. Cr., Net	0	V106	0	0	0	0	0	0	0	O.K.
60										
61 TOTAL NET PLANT	\$12,451,384		\$9,943,310	\$0	\$2,431,522	\$0	\$76,552	\$2,508,074	\$2,508,074	O.K.
62										
63 Materials and Supplies	262,149	H31	200,114	0	59,803	0	2,232	62,035	62,035	O.K.
64 Rural Tel. Bank Stock	0	H35	0	0	0	0	0	0	0	O.K.
65 Cash Working Capital	156,226	Formula	132,368	0	23,405	0	453	23,858	23,858	O.K.
66 Equal Access Investment	0	---	0	0	0	0	0	0	0	O.K.
67										
68 TOTAL NET INVESTMENT	\$12,869,759		\$10,275,793	\$0	\$2,514,730	\$0	\$79,237	\$2,593,967	\$2,593,967	O.K.
69										

ALLIANCE COMMUNICATIONS

***** 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	4,423,156	H33	3,565,604	0	833,847	0	23,705	857,552	857,552	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	\$4,423,156		\$3,565,604	\$0	\$833,847	\$0	\$23,705	\$857,552	\$857,552	O.K.
32										
33 Tot. Land and Support Assets	\$4,423,156		\$3,565,604	\$0	\$833,847	\$0	\$23,705	\$857,552	\$857,552	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	\$1,495,252	G26	\$1,289,437	\$0	\$205,815	\$0	\$0	\$205,815	\$205,815	O.K.
47 CAT 2 Tandem Sw. Direct	0	V38	0	0	0	0	0	0	0	O.K.
48										
49 Total CAT 2	\$1,495,252		\$1,289,437	\$0	\$205,815	\$0	\$0	\$205,815	\$205,815	O.K.

ALLIANCE COMMUNICATIONS

										Intrastate									
										Message Telephone Service		Private Line		TOTAL					
***** FCC PART 36 ***** Plant Investment Detail										TOTAL	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE		
										(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
										(A)									
63	CAT 3 Local Sw. Allocable	\$5,674,955	G15	\$4,903,212	\$0	\$771,743	\$0	\$0	\$771,743	O.K.									
64	CAT 3 Local Sw. Direct	0	V40	0	0	0	0	0	0	O.K.									
65																			
66	Total CAT 3	\$5,674,955		\$4,903,212	\$0	\$771,743	\$0	\$0	\$771,743	O.K.									
67										O.K.									
68	Total COE Sw. CAT 2&3	\$7,170,207		\$6,192,649	\$0	\$977,558	\$0	\$0	\$977,558	O.K.									
69																			
70																			
71	COE TRANSMISSION:																		
72																			
73	CAT 4.12 Exchange Trunk	\$602,063	123	\$602,063	\$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	2,181,654	G13	1,636,241	0	545,414	0	0	545,414	O.K.									
76	CAT 4.13 PL, WATS, Local	48,052	F18	27,458	0	0	0	20,594	20,594	O.K.									
77	CAT 4.13 Direct	461,314	V45	461,314	0	0	0	0	0	O.K.									
78	CAT 4.23 Message	1,378,666	G18	1,127,764	0	250,902	0	0	250,902	O.K.									
79	CAT 4.23 PL, WATS	0	F24	0	0	0	0	0	0	O.K.									
80	CAT 4.23 Direct	23,115	V48	17,010	0	0	0	6,105	6,105	O.K.									
81	CAT 4.3 H/R Message	0	G29	0	0	0	0	0	0	O.K.									
82	CAT 4.3 WATS	0	V50	0	0	0	0	0	0	O.K.									
83	CAT 4.3 Direct	0	V51	0	0	0	0	0	0	O.K.									
84																			
85	Total COE CAT 4	\$4,694,864		\$3,871,850	\$0	\$796,316	\$0	\$26,699	\$823,014	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																			

ALLIANCE COMMUNICATIONS

Intrastate

***** FCC PART 36 ***** Plant Investment Detail (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Message Telephone Service		Private Line		TOTAL INTRASTATE (I)	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
				(E)	(F)	(G)	(H)		
111 CABLE AND WIRE FACILITIES:									
112									
113 CAT 1.1 IntraLATA PL/WATS	215,250	F31	\$123,000	\$0	\$0	\$0	\$92,250	\$92,250	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	9,772,812	G13	7,329,609	0	2,443,203	0	0	2,443,203	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	\$9,988,062		\$7,452,609	\$0	\$2,443,203	\$0	\$92,250	\$2,535,453	O.K.
119									
120 CAT 2 C&WF	\$404,468	G28	\$404,468	\$0	\$0	\$0	\$0	\$0	O.K.
121 CAT 2 C&WF, Wideband	0	V76	0	0	0	0	0	0	O.K.
122									
123 Total CAT 2 C&WF	\$404,468		\$404,468	\$0	\$0	\$0	\$0	\$0	O.K.
124									
125 CAT 3 Joint Message	1,275,976	G17	1,052,906	0	223,070	0	0	\$223,070	O.K.
126 CAT 3 PL/WATS etc.	0	F36	0	0	0	0	0	0	O.K.
127 CAT 3 Direct	19,265	V79	11,986	0	0	0	7,279	7,279	O.K.
128									
129 Total CAT 3 C&WF	\$1,295,241		\$1,064,892	\$0	\$223,070	\$0	\$7,279	\$230,349	O.K.
130									
131 CAT 4 Message	\$0	G29	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
132 CAT 4 WATS	0	V81	0	0	0	0	0	0	O.K.
133 CAT 4 Direct	0	V82	0	0	0	0	0	0	O.K.
134									
135 Total CAT 4 C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
136									
137 TOTAL C&WF	\$11,687,771		\$8,921,969	\$0	\$2,666,273	\$0	\$99,529	\$2,765,802	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.

ALLIANCE COMMUNICATIONS

***** 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)		
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	\$27,975,998		\$22,552,072	\$0	\$5,273,994	\$0	\$149,933	\$5,423,926		O.K.

ALLIANCE COMMUNICATIONS

***** 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	\$45,341	H36	\$36,550	\$0	\$8,548	\$0	\$243	\$8,791	O.K.	
207 Direct Acct. No. 2690	6,918	V100	0	0	6,918	0	0	6,918	O.K.	
208										
209 Total Intangible Assets	\$52,259		\$36,550	\$0	\$15,466	\$0	\$243	\$15,709	O.K.	
210										
211										
212 OTHER TELEPHONE PLANT:										
213										
214 Held for Fut. Use - Alloc.	\$0	---	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
215 Held for Fut. Use - Direct	0	---	0	0	0	0	0	0	O.K.	
216 TPUC, Short-term - Alloc.	0	H35	0	0	0	0	0	0	O.K.	
217 TPUC, Short-term - Direct	0	V124	0	0	0	0	0	0	O.K.	
218 TPUC, Long-term - Alloc.	0	H35	0	0	0	0	0	0	O.K.	
219 TPUC, Long-term - Direct	0	V126	0	0	0	0	0	0	O.K.	
220 Tele. Plt. Adjust. - Alloc.	0	H35	0	0	0	0	0	0	O.K.	
221 Tele. Plt. Adjust. - Direct	0	V104	0	0	0	0	0	0	O.K.	
222										
223 Total Other Telephone Plant	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	

ALLIANCE COMMUNICATIONS

Intrastate

***** FCC PART 36 ***** Reserves and Deferrals	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 ACCUM. DEPRECIATION, TPIS:									
14									
15 Support Assets	\$2,287,783	H13	\$1,844,233	\$0	\$431,289	\$0	\$12,261	\$443,550	O.K.
16 COE Switching	5,412,496	H19	4,674,577	0	737,919	0	0	737,919	O.K.
17 COE Operator	0	H16	0	0	0	0	0	0	O.K.
18 COE Transmission	1,802,175	H20	1,486,252	0	305,674	0	10,249	315,923	O.K.
19 IOT Equipment	0	H25	0	0	0	0	0	0	O.K.
20 Cable and Wire Facilities	5,889,930	H31	4,496,133	0	1,343,640	0	50,157	1,393,797	O.K.
21 Other Plant	0	V135	0	0	0	0	0	0	O.K.
22									
23 Total Accum. Depr., TPIS	\$15,392,384		\$12,501,195	\$0	\$2,818,523	\$0	\$72,666	\$2,891,189	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.	43,142	H41	30,174	0	12,768	0	201	12,968	O.K.
30 Accum. Amort., Other	0	V138	0	0	0	0	0	0	O.K.
31									
32 Tot. Accum. Amortization	\$43,142		\$30,174	\$0	\$12,768	\$0	\$201	\$12,968	O.K.
33									
34 Total Accum. Depr./Amort.	\$15,435,526		\$12,531,369	\$0	\$2,831,291	\$0	\$72,867	\$2,904,157	O.K.
35									
36									
37 ACCUM. DEF. INC. TAXES, NET:									
38									
39 Support Assets	0	H13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40 COE Switching	0	H19	0	0	0	0	0	0	O.K.
41 COE Operator	0	H16	0	0	0	0	0	0	O.K.
42 COE Transmission	0	H20	0	0	0	0	0	0	O.K.
43 IOT Equipment	0	H25	0	0	0	0	0	0	O.K.
44 Cable and Wire Fac.	0	H31	0	0	0	0	0	0	O.K.
45 Unclassified	141,347	V145	113,943	0	26,647	0	758	27,404	O.K.
46									
47 Total Accum. Def. Inc. Taxes	\$141,347		\$113,943	\$0	\$26,647	\$0	\$758	\$27,404	O.K.

ALLIANCE COMMUNICATIONS

***** FCC PART 36 ***** Functional Distribution of Selected Investments (A)	TOTAL COMPANY (B)	Joint Use Message (C)	Private Line				Extended Area Service (H)	Other (I)	
			Interstate		Intrastate				
			InterLATA (D)	IntraLATA (E)	InterLATA (F)	IntraLATA (G)			
13 TRANS. CCT EQUIPMENT:									
14									
15 Working Loops	8,770	8,581	0	0	0	81	0	108	O.K.
16 Avg. Cost per Loop	254.24	254.24	254.24	254.24	254.24	254.24	254.24	254.24	
17									
18 CAT 4.13 Exch Ln. Invest.	\$2,229,706	\$2,181,654	\$0	\$0	\$0	\$20,594	\$0	\$27,458	
19									
20									
21 Circuit Terminations	1,415	1,415	0	0	0	0	0	0	O.K.
22 Avg. Cost per Termination	974.32	974.32	974.32	974.32	974.32	974.32	974.32	974.32	
23									
24 CAT 4.23 Other IX	\$1,378,666	\$1,378,666	\$0	\$0	\$0	\$0	\$0	\$0	
25									
26									
27 C&WF INVESTMENT:									
28									
29 Working Loops	8,770	8,581	0	0	0	81	0	108	
30 Loops Factor	1.000000	0.978449	0.000000	0.000000	0.000000	0.009236	0.000000	0.012315	
31 CAT 1 Exchange C&WF	\$9,988,062	\$9,772,812	\$0	\$0	\$0	\$92,250	\$0	\$123,000	O.K.
32									
33									
34 Equivalent IX Circuit Miles	34,211	34,211	0	0	0	0	0	0	O.K.
35 IX Cct. Miles Factor	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
36 CAT 3 Interexch. C&WF	\$1,275,976	\$1,275,976	\$0	\$0	\$0	\$0	\$0	\$0	

ALLIANCE COMMUNICATIONS

***** 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	0.864009	0.000000	0.135991	0.000000	0.000000	0.135991	O.K.
16										
17	Conversation Minute-Miles	1.000000	CMM	0.825177	0.000000	0.174823	0.000000	0.000000	0.174823	O.K.
18	Conversation Minutes	1.000000	CM	0.818011	0.000000	0.181989	0.000000	0.000000	0.181989	O.K.
19	Subscriber Minutes (SLU)	1.000000	SLU	0.930897	0.000000	0.069103	0.000000	0.000000	0.069103	O.K.
20										
21	TSPS Processor Time	0.000000	TSP	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
22	Wtd. Stand. Work Sec., Toll	0.000000	WST	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
23	Wtd. Stand. Work Sec., Aux.	0.000000	WSA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
24	Wtd. Stand. Work Sec., Comb.	0.000000	WSC	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
25										
26	COE CAT 2 Minutes	1.000000	CT2	0.862354	0.000000	0.137646	0.000000	0.000000	0.137646	O.K.
27										
28	Exchange Trunk Minutes	1.000000	ETM	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29	MOU-Mi., Host/Remote	0.000000	HRM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
30										
31	C&WF CAT 4, WATS	0.000000	CT4	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
32										
33	Equal Access MOU	0.000000	EAM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
34										
35	Current Billings	1.000000	CB	0.827267	0.000000	0.171588	0.000000	0.001145	0.172733	O.K.
36	EU Presubscription Factor	1.000000	EPRE	0.437694	0.000000	0.562306	0.000000	0.000000	0.562306	O.K.
37	EU MTS & WATS Factor	1.000000	EMTS	0.670793	0.000000	0.329207	0.000000	0.000000	0.329207	O.K.
38	EU Access, P/L and All Other Factor	1.000000	EPLO	0.999879	0.000000	0.000000	0.000000	0.000121	0.000121	O.K.
39	IX Special Access Factor	0.000000	ISPA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
40	IX Switched Access Factor	0.000000	ISWA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
41	IX Billing & Collection Services Factor	0.000000	IBC	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
42	Coin Revenue Percent	1.000000	CR	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
43	Relative Toll/Local Msgs.	1.000000	TLM	0.475250	0.000000	0.524750	0.000000	0.000000	0.524750	O.K.
44	Relative Users Percent	1.000000	RUP	0.782684	0.000000	0.217104	0.000000	0.000212	0.217316	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.

ALLIANCE COMMUNICATIONS

	(A) Internal Allocation Factors	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Intrastate				TOTAL INTRASTATE (I)	
					Message Telephone Service		Private Line			
					InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)		
13 Support Assets		1.000000	D31	0.806122	0.000000	0.188519	0.000000	0.005359	0.193878	O.K.
14 Land and Support Assets		1.000000	D33	0.806122	0.000000	0.188519	0.000000	0.005359	0.193878	O.K.
15		0.000000	D43	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
16 COE Operator		1.000000	D49	0.862354	0.000000	0.137646	0.000000	0.000000	0.137646	O.K.
17 COE Tandem Switching		1.000000	D66	0.864009	0.000000	0.135991	0.000000	0.000000	0.135991	O.K.
18 COE Local Switching		1.000000	D68	0.863684	0.000000	0.136336	0.000000	0.000000	0.136336	O.K.
19 COE Total Switching		1.000000	D85	0.824699	0.000000	0.169614	0.000000	0.005687	0.175301	O.K.
20 COE Transmission		1.000000	C19	0.848246	0.000000	0.149504	0.000000	0.002250	0.151754	O.K.
21 Total COE		1.000000								
22		0.000000	D90	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
23 Info. Orig./Term. CAT 1		0.000000	D92	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
24 Info. Orig./Term. CAT 2		0.000000	D94	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
25 Total IOT		0.000000								
26		1.000000	D118	0.748152	0.000000	0.244612	0.000000	0.009236	0.253848	O.K.
27 C&WF CAT 1		1.000000	D120	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
28 C&WF CAT 2		1.000000	D129	0.822157	0.000000	0.172223	0.000000	0.005620	0.177843	O.K.
29 C&WF CAT 3		1.000000	D135	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
30 C&WF CAT 4		0.000000	D137	0.763359	0.000000	0.228125	0.000000	0.008516	0.236641	O.K.
31 Total C&WF		1.000000								
32		1.000000	C23	0.806122	0.000000	0.188519	0.000000	0.005359	0.193878	O.K.
33 Total Equipment		1.000000								
34		1.000000	C32	0.805923	0.000000	0.188719	0.000000	0.005358	0.194077	O.K.
35 TPIS		1.000000	D189	0.806122	0.000000	0.188519	0.000000	0.005359	0.193878	O.K.
36 TPIS, excl. Acct. No. 2690		1.000000								
37		0.000000	D215	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
38 Plt. Held, Fut. Use		0.000000								
39		0.000000	C25	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
40 Total Tangible Assets		0.000000	C29	0.699408	0.000000	0.295942	0.000000	0.004650	0.300592	O.K.
41 Total Intangible Assets		1.000000								
42		0.000000	C36	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
43 Long-term PUC		0.000000	C61	0.798571	0.000000	0.195281	0.000000	0.006148	0.201429	O.K.
44 Net Telephone Plant		1.000000	C68	0.798445	0.000000	0.195398	0.000000	0.006157	0.201555	O.K.
45 Total Net Investment		1.000000	D173	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
46 Capital Leases		0.000000								
47		1.000000	I141	0.900390	0.000000	0.099506	0.000000	0.000104	0.099610	O.K.
48 Tot. Bus. Ofc., Cust. Serv.		1.000000								
49		1.000000	I170	0.833525	0.000000	0.163289	0.000000	0.003186	0.166475	O.K.
50 Total "BIG THREE" Expenses		1.000000								
51		1.000000	I185	0.798595	0.000000	0.198383	0.000000	0.003022	0.201405	O.K.
52 Corporate Operations Expense		1.000000								

ALLIANCE COMMUNICATIONS

		Intrastate							
		Message Telephone Service							
		Private Line							
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	InterLATA	InterLATA	InterLATA	TOTAL INTRASTATE
13	PLANT SPEC. OPER. EXPENSE:								
14									
15	Network Support, Alloc.	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0
16	Network Support, Direct	0	V149	0	0	0	0	0	0
17	Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0
18									
19									
20	General Support, Alloc.	\$268,306	H14	\$216,287	\$50,581	\$0	\$0	\$1,438	\$52,019
21	General Support, Direct	0	V151	0	0	0	0	0	0
22	Total General Support Exp.	\$268,306		\$216,287	\$50,581	\$0	\$0	\$1,438	\$52,019
23									
24									
25	Central Office Eq., Alloc.	\$261,580	H21	\$221,884	\$39,107	\$0	\$0	\$589	\$39,696
26	Central Office Eq., Direct	0	V153	0	0	0	0	0	0
27	Total COE Exp.	\$261,580		\$221,884	\$39,107	\$0	\$0	\$589	\$39,696
28									
29									
30	Cust. Premises Equip.	\$0	H24	\$0	\$0	\$0	\$0	\$0	\$0
31	Coinless Pay Phone	0	G18	0	0	0	0	0	0
32	Other IOT	0	H23	0	0	0	0	0	0
33	IOT Direct	0	V157	0	0	0	0	0	0
34	Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0
35									
36									
37	Cable & Wire, Alloc.	\$367,040	H31	\$280,183	\$83,731	\$0	\$0	\$3,126	\$86,857
38	Cable & Wire, Direct	0	V159	0	0	0	0	0	0
39	Total C&WF Exp.	\$367,040		\$280,183	\$83,731	\$0	\$0	\$3,126	\$86,857
40									
41									
42	TOTAL PLT. SPEC. OPER. EXP.	\$896,926		\$718,355	\$173,419	\$0	\$0	\$5,152	\$178,571
43									
44	TOTAL PLT. SPEC., ex SUPPORT	\$628,620		\$502,068	\$122,838	\$0	\$0	\$3,714	\$126,552

ALLIANCE COMMUNICATIONS

***** 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.	\$251,114	H33	\$202,429	\$0	\$47,340	\$0	\$1,346	\$48,685	\$48,685	O.K.
66 Network Operations, Direct	79,259	V179	62,182	0	17,077	0	0	17,077	17,077	O.K.
67										
68 Total Network Oper. Exp.	\$330,373		\$264,611	\$0	\$64,417	\$0	\$1,346	\$65,762	\$65,762	O.K.
69										
70 Total Access Expenses	\$616,803	V180	\$616,803	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
71										
72 Depr., Support Assets	\$308,577	H13	\$248,751	\$0	\$58,172	\$0	\$1,654	\$59,826	\$59,826	O.K.
73 Depr., COE Switching	569,092	H19	491,504	0	77,588	0	0	77,588	77,588	O.K.
74 Depr., COE Operator	0	H16	0	0	0	0	0	0	0	O.K.
75 Depr., COE Transmission	484,709	H20	399,739	0	82,214	0	2,756	84,970	84,970	O.K.
76 Depr., IOT Equipment	0	H25	0	0	0	0	0	0	0	O.K.
77 Depr., C&W Facilities	530,662	H31	405,086	0	121,057	0	4,519	125,576	125,576	O.K.
78 Depr., PHFU	0	H38	0	0	0	0	0	0	0	O.K.
79										
80 Total Depreciation Expense	\$1,893,040		\$1,545,080	\$0	\$339,031	\$0	\$8,929	\$347,960	\$347,960	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.	\$1,893,040		\$1,545,080	\$0	\$339,031	\$0	\$8,929	\$347,960	\$347,960	O.K.
90										
91 TOTAL NON-SPEC. OPER. EXP.	\$2,840,216		\$2,426,493	\$0	\$403,448	\$0	\$10,275	\$413,723	\$413,723	O.K.

ALLIANCE COMMUNICATIONS

Intrastate

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
105 CUSTOMER OPERATIONS EXPENSE:									
106									
107 Marketing, Allocable	\$224,711	G35	\$185,896	\$0	\$38,558	\$0	\$257	\$38,815	O.K.
108 Marketing, Direct	0	V192	0	0	0	0	0	0	O.K.
109									
110 Total Marketing Expense	\$224,711		\$185,896	\$0	\$38,558	\$0	\$257	\$38,815	O.K.
111									
112 Operator Service, Alloc.	\$0	G24	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
113 Operator Service, Direct	0	V194	0	0	0	0	0	0	O.K.
114									
115 Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
116									
117 Classified Directory	\$0	V195	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
118 Alphabetical Directory	12,297	G19	11,447	0	850	0	0	850	O.K.
119 Foreign Directory	0	G46	0	0	0	0	0	0	O.K.
120									
121 Total Directory	\$12,297		\$11,447	\$0	\$850	\$0	\$0	\$850	O.K.
122									
123 Bus. Ofc., EU Presubscription	\$11,604	G36	\$5,079	\$0	\$6,525	\$0	\$0	\$6,525	O.K.
124 Bus. Ofc., EU MTS & WATS	24,638	G37	16,527	0	8,111	0	0	8,111	O.K.
125 Bus. Ofc., EU Access, P/L & all Other	173,692	G38	173,671	0	0	0	21	21	O.K.
126 Bus. Ofc., IXC Special Access	0	G39	0	0	0	0	0	0	O.K.
127 Bus. Ofc., IXC Switched Access	0	G40	0	0	0	0	0	0	O.K.
128 Bus. Ofc., IXC B & C Services	0	G41	0	0	0	0	0	0	O.K.
129 Coin Collect & Admin.	8,158	G42	8,158	0	0	0	0	0	O.K.
130									
131 Total Business Office	\$218,092		\$203,435	\$0	\$14,636	\$0	\$21	\$14,657	O.K.
132									
133 Cust. Svc., Direct	\$0	V205	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
134 Cust. Serv., Msg. Process	7,433	G43	3,533	0	3,900	0	0	3,900	O.K.
135 Cust. Serv., Other B&C	26,350	G44	20,624	0	5,721	0	6	5,726	O.K.
136 Cust. Serv., CABS	2,357	G45	1,179	0	1,179	0	0	1,179	O.K.
137 Cust. Serv., EU Common Line	1,387	V209	1,387	0	0	0	0	0	O.K.
138									
139 Total Customer Service	\$37,527		\$26,722	\$0	\$10,800	\$0	\$6	\$10,805	O.K.
140									
141 Total Bus. Ofc., Cust. Serv.	\$255,619		\$230,157	\$0	\$25,436	\$0	\$27	\$25,462	O.K.
142									

ALLIANCE COMMUNICATIONS

Intrastate

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
156 Other Cust. Serv., Alloc.	\$231,508	H48	\$208,447	\$0	\$23,036	\$0	\$24	\$23,061	O.K.
157 Other Cust. Serv., Direct	1,823	V211	1,823	0	0	0	0	0	O.K.
158									
159 Total Other Cust. Serv.	\$233,331		\$210,270	\$0	\$23,036	\$0	\$24	\$23,061	O.K.
160									
161 TOTAL CUSTOMER OPER. EXP.	\$725,958		\$637,770	\$0	\$87,880	\$0	\$308	\$88,188	O.K.
162									
163									
164 "BIG-THREE" EXPENSES:									
165									
166 Total Plt. Spec., ex Support	\$628,620	44	\$502,068	\$0	\$122,838	\$0	\$3,714	\$126,552	O.K.
167 Total Network Oper. Exp.	330,373	68	264,611	0	64,417	0	1,346	65,762	O.K.
168 Total Customer Operations	725,958	161	637,770	0	87,880	0	308	88,188	O.K.
169									
170 TOTAL "BIG THREE" EXPENSES	\$1,684,951		\$1,404,448	\$0	\$275,135	\$0	\$5,368	\$280,503	O.K.
171									
172									
173 CORPORATE OPERATIONS EXPENSE:									
174									
175 Exec. and Planning, Alloc.	\$135,605	H50	\$113,030	\$0	\$22,143	\$0	\$432	\$22,575	O.K.
176 Exec. and Planning, Direct	0	V213	0	0	0	0	0	0	O.K.
177									
178 Total Exec. and Planning	\$135,605		\$113,030	\$0	\$22,143	\$0	\$432	\$22,575	O.K.
179									
180 Admin. & General, Allocable	\$882,162	H50	\$735,304	\$0	\$144,048	\$0	\$2,810	\$146,858	O.K.
181 Admin. & General, Direct	55,294	V231	8,607	0	46,687	0	0	46,687	O.K.
182									
183 Total Admin. and Gen.	\$937,456		\$743,911	\$0	\$190,735	\$0	\$2,810	\$193,545	O.K.
184									
185 TOTAL CORPORATE OPERATIONS	\$1,073,061		\$856,941	\$0	\$212,877	\$0	\$3,242	\$216,120	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	4,055	V233	3,130	0	925	0	0	925	O.K.
192									
193 Total Non-income Taxes	\$4,055		\$3,130	\$0	\$925	\$0	\$0	\$925	O.K.
194									
195									
196 TOTAL OPER. EXP. AND TAXES	\$5,540,216		\$4,642,690	\$0	\$878,549	\$0	\$18,978	\$897,526	O.K.

ALLIANCE COMMUNICATIONS

***** FCC PART 69 ***** IntraLATA Revenue Requirement Summary		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Net Investment	\$2,593,967	K52	\$1,690,603	\$351,900	\$0	\$459,027	\$0	\$92,436	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	\$259,397		\$169,060	\$35,190	\$0	\$45,903	\$0	\$9,244	O.K.
17										
18	AFUDC	0	N37	0	0	0	0	0	0	O.K.
19	ITC Amortization	0	N37	0	0	0	0	0	0	O.K.
20	Other Return Adjustments	0	Direct	0	0	0	0	0	0	O.K.
21										
22	Net Return	\$259,397		\$169,060	\$35,190	\$0	\$45,903	\$0	\$9,244	O.K.
23										
24	Interest Expense	31,904	N67	20,793	4,328	0	5,646	0	1,137	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	\$227,493		\$148,267	\$30,862	\$0	\$40,257	\$0	\$8,107	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	897,526	O195	457,894	175,937	2,664	185,408	50,243	25,380	O.K.
34	Uncollectibles	0	Direct	0	0	0	0	0	0	O.K.
35	Other Revenue Adjustments	0	Direct	0	0	0	0	0	0	O.K.
36										
37	Basis for Gross Receipts Tax	1,156,923	16+31+32+33	626,955	211,127	2,664	231,311	50,243	34,624	O.K.
38										
39										
40	Gross Receipts Tax	60,890	37	32,998	11,112	140	12,174	2,644	1,822	O.K.
41										
42										
43	TOTAL REVENUE REQUIREMENT	\$1,217,813		\$659,953	\$222,239	\$2,804	\$243,485	\$52,887	\$36,446	O.K.
44										

ALLIANCE COMMUNICATIONS

Part 36 IntraLATA Investment Summary		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
IntraLATA Investment Summary		Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other		
13	Land and Support Assets	L25	\$857,552	\$220,293	\$311,708	\$274,567	\$0	\$50,984	O.K.	\$50,984
14	Central Office Equipment	L70	\$1,800,572	\$545,414	\$771,743	\$456,718	\$0	\$26,699	O.K.	\$26,699
15	Info. Term./Orig. Equipment	L78	0	0	0	0	0	0	O.K.	0
16	Cable and Wire Facilities	L117	2,765,802	2,443,203	0	223,070	0	99,529	O.K.	99,529
17	Total COE, IOT, C&WF		\$4,566,374	\$2,988,617	\$771,743	\$679,787	\$0	\$126,228	O.K.	\$126,228
18	Total Tangible Assets	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	\$0
19	Total Tele. Plt. ex Intang.	L144	\$5,423,926	\$3,208,910	\$1,083,451	\$954,355	\$0	\$177,211	O.K.	\$177,211
20	Total Intangible Assets		15,709	9,294	3,138	2,764	0	513	O.K.	513
21	Total Plant In Service		\$5,439,635	\$3,218,203	\$1,086,589	\$957,119	\$0	\$177,724	O.K.	\$177,724
22	Total Plt. Held Future Use	L147	0	0	0	0	0	0	O.K.	0
23	Total ST PUC	L163	0	0	0	0	0	0	O.K.	0
24	Total LT PUC	L164	0	0	0	0	0	0	O.K.	0
25	Total Tel. Plt. Adjust	L169	0	0	0	0	0	0	O.K.	0
26	TOTAL TELEPHONE PLANT		\$5,439,635	\$3,218,203	\$1,086,589	\$957,119	\$0	\$177,724	O.K.	\$177,724
27	Accum. Depr. P.H.F.U.	M23	2,891,189	1,554,532	743,781	506,101	0	86,775	O.K.	86,775
28	Accum. Depr. Tangible Plt.	M28	0	0	0	0	0	0	O.K.	0
29	Accum. Amort. Intangibles	M29	12,968	7,572	2,590	2,282	0	424	O.K.	424
30	Accum. Amort. Other	M30	0	0	0	0	0	0	O.K.	0
31	Accum. Del. Inc. Taxes, Net	M47	27,404	16,213	5,474	4,822	0	895	O.K.	895
32	plus:		0	0	0	0	0	0	O.K.	0
33	Other Assets	Direct	0	0	0	0	0	0	O.K.	0
34	NET TELEPHONE PLANT		\$2,508,074	\$1,639,787	\$334,743	\$443,914	\$0	\$89,630	O.K.	\$89,630
35	Class B RTB Stock	L171	0	0	0	0	0	0	O.K.	0
36	Materials and Supplies	L173	62,035	36,701	12,392	10,915	0	2,027	O.K.	2,027
37	Cash Working Capital	L175	23,858	14,115	4,766	4,198	0	779	O.K.	779
38	Equal Access Investment	L177	0	0	0	0	0	0	O.K.	0
39	NET INVESTMENT		\$2,593,967	\$1,690,603	\$351,900	\$459,027	\$0	\$92,436	O.K.	\$92,436

ALLIANCE COMMUNICATIONS

***** 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	\$833,847	N28	\$214,204	\$303,092	\$0	\$266,977	\$0	\$49,574	O.K.
21	Support Assets, Private Line	23,705	N28	6,090	8,617	0	7,590	0	1,409	O.K.
22										
23	Total Support Assets	\$857,552		\$220,293	\$311,708	\$0	\$274,567	\$0	\$50,984	O.K.
24										
25	Total Land and Supp. Assets	\$857,552		\$220,293	\$311,708	\$0	\$274,567	\$0	\$50,984	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	\$205,815	(G)	\$0	\$0	\$0	\$205,815	\$0	\$0	O.K.
35	Tandem Assigned	0	Direct	0	0	0	0	0	0	O.K.
36										
37	Total Tandem Switching	\$205,815		\$0	\$0	\$0	\$205,815	\$0	\$0	O.K.
38										
39	Local Switching	\$771,743	(E)	\$0	\$771,743	\$0	\$0	\$0	\$0	O.K.
40	Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41										
42	Total Local Switching	\$771,743		\$0	\$771,743	\$0	\$0	\$0	\$0	O.K.
43										
44	Total Switching	\$977,558		\$0	\$771,743	\$0	\$205,815	\$0	\$0	O.K.

ALLIANCE COMMUNICATIONS

***** 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)		
58	COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59	COE Exch. Line - Message	545,414	(D)	545,414	0	0	0	0	0	O.K.
60	COE Exch. Line - PL etc.	20,594	(I)	0	0	0	0	0	20,594	O.K.
61	COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	O.K.
62	COE Interexchange, Message	250,902	(G)	0	0	0	250,902	0	0	O.K.
63	COE Interexchange, PL	0	(I)	0	0	0	0	0	0	O.K.
64	COE Interexchange, Assigned	6,105	(G)	0	0	0	0	0	6,105	O.K.
65	COE H/R Message	0	(G)	0	0	0	0	0	0	O.K.
66	COE H/R Assigned	0	Direct	0	0	0	0	0	0	O.K.
67										
68	Total COE Transmission	\$823,014		\$545,414	\$0	\$0	\$250,902	\$0	\$26,699	O.K.
69										
70	Total Central Office Equip.	\$1,800,572		\$545,414	\$771,743	\$0	\$456,718	\$0	\$26,699	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	\$92,250	(I)	\$0	\$0	\$0	\$0	\$0	\$92,250	O.K.
83	Exchange Message	2,443,203	(D)	2,443,203	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	\$2,535,453		\$2,443,203	\$0	\$0	\$0	\$0	\$92,250	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	\$223,070	(G)	\$0	\$0	\$0	\$223,070	\$0	\$0	O.K.
94	Interexchange PL, WATS	0	(I)	0	0	0	0	0	0	O.K.
95	Interexchange Assigned	7,279	(G)	0	0	0	0	0	7,279	O.K.
96										
97	Total Interexchange C&WF	\$230,349		\$0	\$0	\$0	\$223,070	\$0	\$7,279	O.K.

ALLIANCE COMMUNICATIONS

***** FCC PART 69 *****										
IntraLATA Investment Detail	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
111 H/R C&WF, Message	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112 H/R C&WF, WATS	0	(I)	0	0	0	0	0	0	0	O.K.
113 H/R C&WF, Assigned	0	Direct	0	0	0	0	0	0	0	O.K.
114										
115 Total Hos/Remote C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
116										
117 Total Cable and Wire Facil.	\$2,765,802		\$2,443,203	\$0	\$0	\$223,070	\$0	\$99,529		O.K.
118										
119 TANGIBLE ASSETS:										
120										
121 Land and Support Leases	\$0	N28	0	0	0	0	0	0	0	O.K.
122										
123 COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124 COE Tandem Switching Leases	0	34	0	0	0	0	0	0	0	O.K.
125 COE Local Switching Leases	0	39	0	0	0	0	0	0	0	O.K.
126 COE Transmission Leases	0	68	0	0	0	0	0	0	0	O.K.
127										
128 Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
129										
130 IOT Equipment Leases	\$0	78	0	0	0	0	0	0	0	O.K.
131										
132 C&WF Leases	\$0	117	0	0	0	0	0	0	0	O.K.
133										
134 Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
135										
136 Leasehold Impr., Alloc.	\$0	N37	0	0	0	0	0	0	0	O.K.
137 Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	0	O.K.
138										
139 Total Leasehold Improvementsa	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
140										
141 Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
142										
143										
144 TOTAL INTANGIBLE ASSETS	\$15,709	N37	\$9,294	\$3,138	\$0	\$2,764	\$0	\$513		O.K.
145										
146										
147 PROPERTY HELD FOR FUTURE US	\$0	N46	0	0	0	0	0	0	0	O.K.

ALLIANCE COMMUNICATIONS

***** FCC PART 69 *****		Part 36						
IntraLATA Investment Detail		IntraLATA Total						
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
161	PLANT UNDER CONSTRUCTION:							
162								
163	Short-term	\$0	\$0	\$0	\$0	\$0	\$0	\$0
164	Long-term	0	0	0	0	0	0	0
165								
166	Total Plt. Under Const.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
167								
168								
169	TELEPHONE PLANT ADJUSTMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
170								
171	CLASS B RTB STOCK	\$0	\$0	\$0	\$0	\$0	\$0	\$0
172								
173	MATERIALS AND SUPPLIES	\$62,035	\$36,701	\$12,392	\$0	\$10,915	\$0	\$2,027
174								
175	CASH WORKING CAPITAL	\$23,858	\$14,115	\$4,766	\$0	\$4,198	\$0	\$779
176								
177	EQUAL ACCESS INVESTMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0

ALLIANCE COMMUNICATIONS

***** FCC PART 69 *****									
IntraLATA Reserves and Deferrals									
	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	ACCUM. DEPRECIATION, TPIS:								
14									
15	Support Assets	N28	\$113,942	\$161,224	\$0	\$142,014	\$0	\$26,370	O.K.
16	COE Switching	L44	0	582,557	0	155,362	0	0	O.K.
17	COE Operator	L32	0	0	0	0	0	0	O.K.
18	COE Transmission	L68	209,363	0	0	96,312	0	10,249	O.K.
19	IOT Equipment	L78	0	0	0	0	0	0	O.K.
20	Cable and Wire Facilities	L117	1,231,227	0	0	112,414	0	50,157	O.K.
21	Other Plant	N37	0	0	0	0	0	0	O.K.
22									
23	Total Accum. Depr., TPIS		\$1,554,532	\$743,781	\$0	\$506,101	\$0	\$86,775	O.K.
24									
25	ACCUM. AMORTIZATION:								
26									
27	Accum. Depreciation, PHFU	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28	Accum. Amort., Tangible Inv.	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
29	Accum. Amort., Intang. Inv.	N37	\$7,672	\$2,590	\$0	\$2,282	\$0	\$424	O.K.
30	Accum. Amort., Other	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31									
32	Tot. Accum. Amortization		\$7,672	\$2,590	\$0	\$2,282	\$0	\$424	O.K.
33									
34	Total Accum. Depr./Amort.		\$1,562,204	\$746,372	\$0	\$508,383	\$0	\$87,199	O.K.
35									
36									
37	ACCUM. DEF. INC. TAXES, NET:								
38									
39	Support Assets	N28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40	COE Switching	L44	0	0	0	0	0	0	O.K.
41	COE Operator	L32	0	0	0	0	0	0	O.K.
42	COE Transmission	L68	0	0	0	0	0	0	O.K.
43	IOT Equipment	L78	0	0	0	0	0	0	O.K.
44	Cable and Wire Fac.	L117	0	0	0	0	0	0	O.K.
45	Unclassified	N37	16,213	5,474	0	4,822	0	895	O.K.
46									
47	Total Accum. Def. Inc. Taxes		\$16,213	\$5,474	\$0	\$4,822	\$0	\$895	O.K.

ALLIANCE COMMUNICATIONS

***** FCC PART 69 ***** Apportionment Factors		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Central Office Equipment	\$1,800,572	L70	\$545,414	\$771,743	\$0	\$456,718	\$0	\$26,699	O.K.
14	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
15	C&W Facilities	2,765,802	L117	2,443,203	0	0	223,070	0	99,529	O.K.
16										
17	Total	\$4,566,374		\$2,988,617	\$771,743	\$0	\$679,787	\$0	\$126,228	O.K.
18	Factor	1.000000		0.654483	0.169006	0.000000	0.148868	0.000000	0.027643	O.K.
19										
20	Sum: Sw., Trans., Other	\$1,577,758	17	\$0	\$771,743	\$0	\$679,787	\$0	\$126,228	O.K.
21	Factor	1.000000		0.000000	0.489139	0.000000	0.430857	0.000000	0.080004	O.K.
22										
23	Central Office Equipment	\$1,800,572	L70	\$545,414	\$771,743	\$0	\$456,718	\$0	\$26,699	O.K.
24	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
25	C&WF, Excl. Exch. Message	322,599	L117-83	0	0	0	223,070	0	99,529	O.K.
26										
27	Total	\$2,123,172		\$545,414	\$771,743	\$0	\$679,787	\$0	\$126,228	O.K.
28	Factor	1.000000		0.256886	0.363486	0.000000	0.320175	0.000000	0.059452	O.K.
29										
30	General Support Facilities	\$857,552	L25	\$220,293	\$311,708	\$0	\$274,567	\$0	\$50,984	O.K.
31	Central Office Equipment	1,800,572	13	545,414	771,743	0	456,718	0	26,699	O.K.
32	Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.
33	C&W Facilities	2,765,802	15	2,443,203	0	0	223,070	0	99,529	O.K.
34	Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.
35										
36	Total	\$5,423,926		\$3,208,910	\$1,083,451	\$0	\$954,355	\$0	\$177,211	O.K.
37	Factor	1.000000		0.591621	0.199754	0.000000	0.175953	0.000000	0.032672	O.K.
38										
39	Sum: Com. Ln., Sw., Trans.	\$5,246,715	36	\$3,208,910	\$1,083,451	\$0	\$954,355	\$0	\$0	O.K.
40	Factor	1.000000		0.611604	0.206501	0.000000	0.181896	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	\$5,439,635	K26	\$3,218,203	\$1,086,589	\$0	\$957,119	\$0	\$177,724	O.K.
46	Factor	1.000000		0.591621	0.199754	0.000000	0.175953	0.000000	0.032672	O.K.

ALLIANCE COMMUNICATIONS

***** FCC PART 69 ***** Apportionment Factors		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
60 Interstate Equip. Factor	0.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
61 Wtd. Std. Work Seconds	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
62										
63 "BIG THREE" Expenses	\$332,521	O171	\$164,430	\$55,513	\$1,595	\$68,064	\$33,284	\$9,637		O.K.
64 Factor	1.000000		0.494494	0.166945	0.004795	0.204691	0.100095	0.028983		(0)
65										
66 Net Investment	\$2,593,967	J13	\$1,690,603	\$351,900	\$0	\$459,027	\$0	\$92,436		O.K.
67 Factor	1.000000		0.651744	0.135661	0.000000	0.176960	0.000000	0.035635		O.K.

ALLIANCE COMMUNICATIONS

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 PLANT SPEC. OPER. EXPENSE:									
14									
15 Network Support, Alloc.	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Network Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
17									
18 Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19									
20 General Support, Alloc.	\$52,019	N30	\$13,363	\$18,908	\$0	\$16,655	\$0	\$3,093	O.K.
21 General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
22									
23 Total General Support Exp.	\$52,019		\$13,363	\$18,908	\$0	\$16,655	\$0	\$3,093	O.K.
24									
25 Central Office Eq., Alloc.	\$39,696	N31	\$12,024	\$17,014	\$0	\$10,069	\$0	\$589	O.K.
26 Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O.K.
27									
28 Total COE Exp.	\$39,696		\$12,024	\$17,014	\$0	\$10,069	\$0	\$589	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.	\$86,857	N33	\$76,726	\$0	\$0	\$7,005	\$0	\$3,126	O.K.
37 Cable & Wire, Direct	0	Direct	0	0	0	0	0	0	O.K.
38									
39 Total C&WF Exp.	\$86,857		\$76,726	\$0	\$0	\$7,005	\$0	\$3,126	O.K.
40									
41 TOTAL PLT. SPEC. OPER. EXP.	\$178,571		\$102,113	\$35,922	\$0	\$33,729	\$0	\$6,807	O.K.
42									
43 TOTAL PLT. SPEC., ex SUPPORT	\$126,552		\$88,750	\$17,014	\$0	\$17,074	\$0	\$3,714	O.K.

ALLIANCE COMMUNICATIONS

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
57 NON-SPECIFIC OPER. EXP.:										
58										
59 Oth. Plt. and Equip., Alloc.	\$0	N18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
60 Oth. Plt. and Equip., Direct	0	Direct	0	0	0	0	(0)	0	0	O.K.
61										
62 Total Oth. Plt. & Equip.	\$0		\$0	\$0	\$0	\$0	(\$0)	\$0	\$0	O.K.
63										
64 Network Operations, Alloc.	\$48,685	N18	\$31,864	\$8,228	\$0	\$7,248	\$0	\$1,346	\$0	O.K.
65 Network Operations, Direct	17,077	Direct	0	0	0	17,077	0	0	0	O.K.
66										
67 Total Network Oper. Exp.	\$65,762		\$31,864	\$8,228	\$0	\$24,325	\$0	\$1,346	\$0	O.K.
68										
69 Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70										
71 Depr., Support Assets	\$59,826	L23	\$15,369	\$21,746	\$0	\$19,155	\$0	\$3,557	\$0	O.K.
72 Depr., COE Switching	77,588	L44	0	61,252	0	16,335	0	0	0	O.K.
73 Depr., COE Operator	0	L32	0	0	0	0	0	0	0	O.K.
74 Depr., COE Transmission	84,970	L68	56,310	0	0	25,904	0	2,756	0	O.K.
75 Depr., IOT Equipment	0	L78	0	0	0	0	0	0	0	O.K.
76 Depr., C&W Facilities	125,576	L117	110,929	0	0	10,128	0	4,519	0	O.K.
77 Depr., PHFU	0	L147	0	0	0	0	0	0	0	O.K.
78										
79 Total Depreciation Expense	\$347,960		\$182,608	\$82,998	\$0	\$71,522	\$0	\$10,832	\$0	O.K.
80										
81 Amort., Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
82 Amort., Intangible Assets	0	L144	0	0	0	0	0	0	0	O.K.
83 Other Amortization	0	Direct	0	0	0	0	0	0	0	O.K.
84 Direct Assigned Amort.	0	Direct	0	0	0	0	0	0	0	O.K.
85										
86 Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
87										
88 Total Depr. and Amort.	\$347,960		\$182,608	\$82,998	\$0	\$71,522	\$0	\$10,832	\$0	O.K.
89										
90 TOTAL NON-SPEC. OPER. EXP.	\$413,723		\$214,471	\$91,227	\$0	\$95,847	(\$0)	\$12,178	\$0	O.K.

ALLIANCE COMMUNICATIONS

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
104	CUSTOMER OPERATIONS EXPENSE:									
105										
106	Marketing, Allocable	\$38,815	N37	\$22,964	\$7,753	\$0	\$6,830	\$0	\$1,268	O.K.
107	Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108										
109	Total Marketing Expense	\$38,815		\$22,964	\$7,753	\$0	\$6,830	\$0	\$1,268	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	850	(F)	0	0	850	0	0	0	O.K.
118	Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119										
120	Total Directory	\$850		\$0	\$0	\$850	\$0	\$0	\$0	O.K.
121										
122	Bus. Ofc., EU Presubscription	6,525	N40	\$3,991	\$1,347	\$0	\$1,187	\$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	21	(H)	0	0	0	0	0	21	O.K.
125	Bus. Ofc., EU Message	8,111	(H)	0	0	0	0	8,111	0	O.K.
126	Bus. Ofc., EU Reserved	0	(I)	0	0	0	0	0	0	O.K.
127	Bus. Ofc., IX Special Access	0	(I)	0	0	0	0	0	0	O.K.
128	Bus. Ofc., IX Switched Access	0	N40	0	0	0	0	0	0	O.K.
129	Bus. Ofc., IX Billing and Collection	0	(H)	0	0	0	0	0	0	O.K.
130	Bus. Ofc., Coin Collection & Administr.	0	(D)	0	0	0	0	0	0	O.K.
131	Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
132										
133	Total Business Office	\$14,657		\$3,991	\$1,347	\$0	\$1,187	\$8,111	\$21	O.K.
134										
135	Cust. Serv., Msg. Process	\$3,900	(H)	0	0	0	0	3,900	0	O.K.
136	Cust. Serv., Other B&C	5,726	(H)	0	0	0	0	5,726	0	O.K.
137	Cust. Serv., CABS	1,179	N21	0	576	0	508	0	94	O.K.
138	Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139										
140	Total Customer Service	\$10,805		\$0	\$576	\$0	\$508	\$9,627	\$94	O.K.
141										
142	Total BO, CS, OS, Dir.	\$26,312		\$3,991	\$1,923	\$850	\$1,695	\$17,738	\$115	O.K.

ALLIANCE COMMUNICATIONS

***** 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.	\$23,061	142	\$3,498	\$1,686	\$745	\$1,485	\$15,546	\$101	O.K.
159 Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	O.K.
160									
161 Total Other Cust. Serv.	\$23,061		\$3,498	\$1,686	\$745	\$1,485	\$15,546	\$101	O.K.
162									
163 TOTAL CUSTOMER OPER. EXP.	\$88,188		\$30,453	\$11,363	\$1,595	\$10,010	\$33,284	\$1,485	O.K.
164									
165 "BIG-THREE" EXPENSES:									
166									
167 Total Plt. Specific Exp.	\$178,571	41	\$102,113	\$35,922	\$0	\$33,729	\$0	\$6,807	O.K.
168 Total Plt Non-specific Exp.	65,762	62 + 67 + 69	31,864	8,228	0	24,325	0	1,346	O.K.
169 Total Customer Operations	88,188	163	30,453	11,363	1,595	10,010	33,284	1,485	O.K.
170									
171 TOTAL "BIG THREE" EXPENSES	\$332,521		\$164,430	\$55,513	\$1,595	\$68,064	\$33,284	\$9,637	O.K.
172									
173 CORPORATE OPERATIONS EXPENSE:									
174									
175 Exec. and Planning, Alloc.	\$22,575	N64	\$11,163	\$3,769	\$108	\$4,621	\$2,260	\$654	O.K.
176 Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O.K.
177									
178 Total Exec. and Planning	\$22,575		\$11,163	\$3,769	\$108	\$4,621	\$2,260	\$654	O.K.
179									
180 Admin. & General, Allocable	\$146,858	N64	\$72,620	\$24,517	\$704	\$30,060	\$14,700	\$4,256	O.K.
181 Admin. & General, Direct	46,687	Direct	26,508	8,949	257	10,973	0	0	O.K.
182									
183 Total Admin. and Gen.	\$193,545		\$99,128	\$33,466	\$961	\$41,033	\$14,700	\$4,256	O.K.
184									
185 TOTAL CORPORATE OPERATIONS	\$216,120		\$110,291	\$37,235	\$1,069	\$45,654	\$16,959	\$4,911	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	925	Direct	566	191	0	168	0	0	O.K.
191									O.K.
192									
193 Total Non-income Taxes	\$925		\$566	\$191	\$0	\$168	\$0	\$0	O.K.
194									
195 TOTAL OPER. EXP. AND TAXES	\$897,526		\$457,894	\$175,937	\$2,664	\$185,408	\$50,243	\$25,380	O.K.

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME ALLIANCE COMMUNICATIONS
 PERIOD ADDRESSED ENDING DECEMBER 31, 2003
 RUN DATE AND TIME 11-Jun-2004 02:30:21 PM

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

		Intrastate											
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE				
***** FCC PART 36 *****	(A)				(B)	(C)	(D)	InterLATA			IntraLATA	InterLATA	IntraLATA
PLANT INVESTMENT DETAIL:													
21	Land, Allocable	0	---	---	---	0	---	---	0	---	0	---	0
22	Land, Direct	0	---	0	---	0	---	0	---	0	---	0	0
23	Motor Vehicles	0	---	---	---	---	---	---	---	---	---	---	---
24	Aircraft	0	---	---	---	---	---	---	---	---	---	---	---
25	Special Purpose Vehicles	0	---	---	---	---	---	---	---	---	---	---	---
26	Garage Work Equipment	0	---	---	---	---	---	---	---	---	---	---	---
27	Other Work Equipment	4,423,156	---	---	---	---	---	---	---	---	---	---	---
28	Buildings, Allocable	0	---	---	---	---	---	---	---	---	---	---	---
29	Buildings, Direct	0	---	0	---	0	---	0	---	0	---	0	0
30	Furniture	0	---	---	---	---	---	---	---	---	---	---	---
31	Office Equipment	0	---	---	---	---	---	---	---	---	---	---	---
32	General Purpose Computers	0	---	---	---	---	---	---	---	---	---	---	---
33	CAT 1 Oper. Sys., TSPS	0	---	---	---	---	---	---	---	---	---	---	---
34	CAT 1 Oper. Sys., Other TSPS	0	---	---	---	---	---	---	---	---	---	---	---
35	CAT 1 Oper. Sys., Aux. Pos.	0	---	---	---	---	---	---	---	---	---	---	---
36	CAT 1 Oper. Sys., Other	0	---	0	---	0	---	0	---	0	---	0	0
37	CAT 2 Tandem Sw. Allocable	1,495,252	---	---	---	---	---	---	---	---	---	---	---
38	CAT 2 Tandem Sw. Direct	0	---	0	---	0	---	0	---	0	---	0	0
39	CAT 3 Local Sw. Allocable	5,674,955	---	---	---	---	---	---	---	---	---	---	---
40	CAT 3 Local Sw. Direct	0	---	0	---	0	---	0	---	0	---	0	0
41	CAT 4.12 Exchange Trunk	602,063	---	---	---	---	---	---	---	---	---	---	---
42	CAT 4.12 Exch. Tr. Direct	0	---	0	---	0	---	0	---	0	---	0	0
43	CAT 4.13 Exch. Ln. Msg., PL & WATS	2,229,706	---	---	---	---	---	---	---	---	---	---	---
44	Reserved	0	---	---	---	---	---	---	---	---	---	---	---
45	CAT 4.13 Direct	461,314	---	461,314	---	0	---	0	---	0	---	0	0
46	CAT 4.23 Message, PL & WATS	1,378,666	---	---	---	---	---	---	---	---	---	---	---
47	Reserved	0	---	---	---	---	---	---	---	---	---	---	---
48	CAT 4.23 Direct	23,115	---	17,010	---	0	---	0	---	6,105	---	6,105	6,105
49	CAT 4.3 H/R Message	0	---	---	---	---	---	---	---	---	---	---	---
50	CAT 4.3 WATS	0	---	0	---	0	---	0	---	0	---	0	0
51	CAT 4.3 Direct	0	---	0	---	0	---	0	---	0	---	0	0
52	CAT 1 Other IOT Equipment	0	---	---	---	---	---	---	---	---	---	---	---
53	CAT 1 Coinless Pay Phones	0	---	0	---	0	---	0	---	0	---	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

ALLIANCE COMMUNICATIONS
ENDING DECEMBER 31, 2003

Intrastate

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE
				Message Telephone Service		Private Line		
				InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
70 CAT 2 CP Equipment	0	---	0	0	0	0	0	0
71 Reserved	0	---	---	---	---	---	---	---
72 Reserved	0	---	---	---	---	---	---	---
73 CAT 1.3 Joint Msg., Cat. 1.1 & 1.2 PL	9,988,062	---	---	---	---	---	---	---
74 Other CAT 1 C&WF	0	---	0	0	0	0	0	0
75 CAT 2 C&WF	404,468	---	---	---	---	---	---	---
76 CAT 2 C&WF, Wideband	0	---	0	0	0	0	0	0
77 CAT 3 Joint Message & PL/WATS	1,275,976	---	---	---	---	---	---	---
78 Reserved	0	---	---	---	---	---	---	---
79 CAT 3 Direct	19,265	---	11,986	0	0	0	7,279	7,279
80 CAT 4 Message	0	---	---	---	---	---	---	---
81 CAT 4 WATS	0	---	0	0	0	0	0	0
82 CAT 4 Direct	0	---	0	0	0	0	0	0
83 Allocable Support Leases	0	---	---	---	---	---	---	---
84 Direct Support Leases	0	---	0	0	0	0	0	0
85 COE Operator	0	---	---	---	---	---	---	---
86 COE Tandem Switch	0	---	---	---	---	---	---	---
87 COE Local Switch	0	---	---	---	---	---	---	---
88 COE Transmission	0	---	---	---	---	---	---	---
89 COE Direct	0	---	0	0	0	0	0	0
90 IOT Leases	0	---	0	0	0	0	0	0
91 C&WF Leases	0	---	0	0	0	0	0	0
92 Leasehold Imp. Land etc.	0	---	---	---	---	---	---	---
93 Leasehold Imp. COE Switching	0	---	---	---	---	---	---	---
94 Leasehold Imp. COE Operator	0	---	---	---	---	---	---	---
95 Leasehold Imp. COE Trans.	0	---	---	---	---	---	---	---
96 Leasehold Imp. IOT	0	---	0	0	0	0	0	0
97 Leasehold Imp. C&WF	0	---	0	0	0	0	0	0
98 Leasehold Imp. Other	0	---	0	0	0	0	0	0
99 Allocable Acct. No. 2690	45,341	---	---	---	---	---	---	---
100 Direct Acct. No. 2690	6,918	---	0	0	6,918	0	0	6,918
101 Materials and Supplies	262,149	---	---	---	---	---	---	---
102 RTB Stock	0	---	---	---	---	---	---	---
103 Tele. Plt. Adjust. - Alloc.	0	---	---	---	---	---	---	---
104 Tele. Plt. Adjust. - Direct	0	---	0	0	0	0	0	0
105 Other Assets, Net	0	---	0	0	0	0	0	0
106 Other Liab., Def. Cr., Net	0	---	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

ALLIANCE COMMUNICATIONS
ENDING DECEMBER 31, 2003

Intrastate

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
				Message Telephone Service		Private Line			
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
123 TPUC -- Short Term, Alloc.	0	---	---	---	---	---	---	---	---
124 TPUC -- Short Term, Direct	0	---	0	0	0	0	0	0	
125 TPUC -- Long Term, Alloc.	0	---	---	---	---	---	---	---	
126 TPUC -- Long Term, Direct	0	---	0	0	0	0	0	0	
127									
128 RESERVES AND DEFERRALS:									
129 Acc. Depr. Support Assets	2,287,783	---	---	---	---	---	---	---	
130 Acc. Depr. COE Switching	5,412,496	---	---	---	---	---	---	---	
131 Acc. Depr. COE Operator	0	---	---	---	---	---	---	---	
132 Acc. Depr. COE Transmission	1,802,175	---	---	---	---	---	---	---	
133 Acc. Depr. IOT Equipment	0	---	---	---	---	---	---	---	
134 Acc. Depr. Cable and Wire Facilities	5,889,930	---	---	---	---	---	---	---	
135 Acc. Depr. Other Plant	0	---	0	0	0	0	0	0	
136 Accum. Amort., Tangible Inv.	0	---	---	---	---	---	---	---	
137 Accum. Amort., Intang. Inv.	43,142	---	---	---	---	---	---	---	
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	141,347	---	113,943	0	26,647	0	758	27,404	
146									
147 OPERATING EXPENSES AND TAXES:									
148 Network Support, Alloc.	0	---	---	---	---	---	---	---	
149 Network Support, Direct	0	---	0	0	0	0	0	0	
150 General Support, Alloc.	268,306	---	---	---	---	---	---	---	
151 General Support, Direct	0	---	0	0	0	0	0	0	
152 Central Office Eq., Alloc.	261,580	---	---	---	---	---	---	---	
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.	367,040	---	---	---	---	---	---	---	
159 Cable & Wire, Direct	0	---	0	0	0	0	0	0	

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Intrastate

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
				Message Telephone Service		Private Line			
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
176 Oth. Plt. and Equip., Alloc.	0	---	---	---	---	---	---	---	---
177 Oth. Plt. and Equip., Direct	0	---	0	0	0	0	0	0	0
178 Network Operations, Alloc.	251,114	---	---	---	---	---	---	---	---
179 Network Operations, Direct	79,259	---	---	---	17,077	---	---	---	17,077
180 Total Access Expense	616,803	---	616,803	0	0	0	0	0	0
181 Depr., Support Assets	308,577	---	---	---	---	---	---	---	---
182 Depr., COE Switching	569,092	---	---	---	---	---	---	---	---
183 Depr., COE Operator	0	---	---	---	---	---	---	---	---
184 Depr., COE Transmission	484,709	---	---	---	---	---	---	---	---
185 Depr., IOT Equipment	0	---	---	---	---	---	---	---	---
186 Depr., C&W Facilities	530,662	---	---	---	---	---	---	---	---
187 Amort., Tangible Assets	0	---	---	---	---	---	---	---	---
188 Amort., Intangible Assets	0	---	---	---	---	---	---	---	---
189 Other Amortization	0	---	0	0	0	0	0	0	0
190 Direct Assigned Amort.	0	---	0	0	0	0	0	0	0
191 Marketing, Allocable	224,711	---	---	---	---	---	---	---	---
192 Marketing, Direct	0	---	0	0	0	0	0	0	0
193 Operator Service, Alloc.	0	---	---	---	---	---	---	---	---
194 Operator Service, Direct	0	---	0	0	0	0	0	0	0
195 Classified Directory	0	---	0	0	0	0	0	0	0
196 Alphabetical Directory	12,297	---	---	---	---	---	---	---	---
197 Foreign Directory	0	---	---	---	---	---	---	---	---
198 Bus. Ofc., EU Presubscription	11,604	---	---	---	---	---	---	---	---
199 Bus. Ofc., EU MTS & WATS	24,638	---	---	---	---	---	---	---	---
200 Bus. Ofc., EU Access, P/L & all Other	173,692	---	---	---	---	---	---	---	---
201 Bus. Ofc., IXC Special Access	0	---	---	---	---	---	---	---	---
202 Bus. Ofc., IXC Switched Access	0	---	---	---	---	---	---	---	---
203 Bus. Ofc., IXC B & C Services	0	---	---	---	---	---	---	---	---
204 Coin Collect & Admin.	8,158	---	---	---	---	---	---	---	---
205 Cust. Svc., Direct	0	---	0	0	0	0	0	0	0
206 Cust. Serv., Msg. Process	7,433	---	---	---	---	---	---	---	---
207 Cust. Serv., Other B&C	26,350	---	---	---	---	---	---	---	---
208 Cust. Serv., CABS	2,357	---	---	---	---	---	---	---	---
209 Cust. Serv., EU Common Line	1,387	---	1,387	0	0	0	0	0	0
210 Other Cust. Serv., Alloc.	231,508	---	---	---	---	---	---	---	---
211 Other Cust. Serv., Direct	1,823	---	1,823	0	0	0	0	0	0
212 Exec. and Planning, Alloc.	135,605	---	---	---	---	---	---	---	---
213 Exec. and Planning, Direct	0	---	0	0	0	0	0	0	0

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ALLIANCE COMMUNICATIONS
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Intrastate

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE
				Message Telephone Service		Private Line		
				InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
230 Admin. & General, Allocable	882,162	---	---	---	---	---	---	---
231 Admin. & General, Direct	55,294	---	8,607	0	46,687	0	0	46,687
232 Non-income Taxes, Allocable	0	---	---	---	---	---	---	---
233 Non-income Taxes, Direct	4,055	---	3,130	0	925	0	0	925
234								
235 OTHER INCOME STATEMENT:								
236 State Income Tax Rate	0.00%	---	---	---	---	---	---	---
237 Federal Income Tax Rate	0.00%	---	---	---	---	---	---	---
238 Gross Receipts Tax Rate	5.00%	---	---	---	---	---	---	---
239 Rate of Return	10.00%	---	---	---	---	---	---	---
240 AFUDC	0	---	---	---	---	---	---	---
241 ITC Amortization	0	---	---	---	---	---	---	---
242 Other Return Adjustments	0	---	0	0	0	0	0	0
243 Contributions	0	---	---	---	---	---	---	---
244 Interest Expense	158,387	---	---	---	---	---	---	---
245 Capital Lease Expense	0	---	---	---	---	---	---	---
246 Capitalized Payroll taxes	0	---	---	---	---	---	---	---
247 Depreciation Adjustment	0	---	---	---	---	---	---	---
248 Other Income Adjustments	0	---	0	0	0	0	0	0
249 Uncollectibles	0	---	0	0	0	0	0	0
250 Other Revenue Adjustments	0	---	0	0	0	0	0	0
251 Other Revenue Taxes	0	---	0	0	0	0	0	0
252								

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

ALLIANCE COMMUNICATIONS
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***** FCC PART 36 *****		TOTAL COMPANY	Source/ Allocator	Interstate				Intrastate		TOTAL INTRASTATE
				Other	Private Line		Private Line			
(A)	(B)	(C)	(D)		InterLATA	IntraLATA	InterLATA	IntraLATA	(I)	
271 Working Loops		8,770	---	108	0	0	0	81	81	
272 Equivalent Interexchange Cct. Miles		34,211	---	0	0	0	0	0	0	
273 Interexchange Circuit Terminations		1,415	---	0	0	0	0	0	0	

ACCOUNTING

CONFIDENTIAL

1

LAND &
BUILDING

CONFIDENTIAL

2

CENTRAL OFFICE
EQUIPMENT

CONFIDENTIAL

3

OUTSIDE PLANT

CONFIDENTIAL

4

ANNUAL
TRAFFIC

CONFIDENTIAL

5