

TELEC CONSULTING RESOURCES INC.

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June 28, 2005

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**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

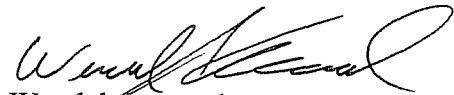
Ms. Pam Bonrud, Executive Director
South Dakota Public Utilities Commission
Capitol Building, 1st Floor
500 East Capitol Avenue
Pierre, South Dakota 57501-5070

Dear Ms. Bonrud:

On behalf of Western Telephone Company, Inc. (the "Company"), we enclose five copies of the Company's 2004 intrastate switched access cost study and the Company's individual switched access rates developed in accordance with ARSD Chapters 20:10:27 to 20:10:29, inclusive. The enclosed cost study replaces the 2003 study filed in June 2004. The Company is included in the Local Exchange Carriers ("LECA") consolidated tariff filing. Attachment A hereto is provided in lieu of tariff sheets.

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

Sincerely,



Wendel Aanerud
TELEC Consulting Resources, Inc.

Enclosures

cc: Ms. Carmen Brown, Western Telephone Company

ATTACHMENT A

TARIFF SHEET

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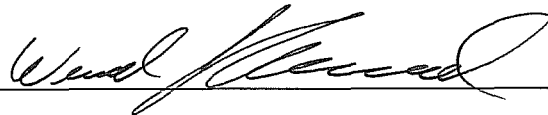
Westerm Telephone Company (the "Company") does not currently have its own tariff for switched access services. The Company has adopted the National Exchange Carriers Association (NECA) tariff for the interstate jurisdiction and Local Exchange Carrier Association (LECA) tariff for the state jurisdiction.

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

Switched Access Rates Per Minute (RPM)¹

	<u>Carrier Common Line</u>	<u>Local Switching</u>	<u>Local Transport</u>
Originating RPM	\$0.056134	\$0.056136	\$0.052537
Terminating RPM	\$0.065884	\$0.065887	\$0.052537

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

By: 

Of: TELECOM Consulting Resources, Inc.

For: Westerm Telephone Company

Western Telephone Company

***** FCC PART 69 *****									
Intrastate Toll Revenue Requirement Summary									
(A)	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	\$378,593	J13	\$165,008	\$171,466	\$0	\$22,746	\$0	\$19,373	O.K.
16 Rate of Return	11.15%		11.15%	11.15%	11.15%	11.15%	11.15%	11.15%	
17									
18 Return on Rate Base	\$42,213		\$18,398	\$19,118	\$0	\$2,536	\$0	\$2,160	O.K.
19 Return Adjustments	0	J18-20	0	0	0	0	0	0	O.K.
20									
21 Net Return on Rate Base	\$42,213		\$18,398	\$19,118	\$0	\$2,536	\$0	\$2,160	O.K.
22 Income Taxes	17,142	J31-32	7,471	7,764	0	1,030	0	877	O.K.
23 Expenses and Other Taxes	370,041	J33-35, 40	108,308	107,262	39	111,648	13,958	28,827	O.K.
24									
25 Total IntraLATA Rev. Req.	\$429,396		\$134,177	\$134,144	\$39	\$115,214	\$13,958	\$31,864	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	11.15%		11.15%	11.15%	11.15%	11.15%	11.15%	11.15%	
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.	\$429,396		\$134,177	\$134,144	\$39	\$115,214	\$13,958	\$31,864	
	*****		*****	*****	*****	*****	*****	*****	
ACCESS ELEMENT MINUTES OF USE									
			2,193,003	2,193,003		2,193,003			
ACCESS RATE PER MINUTE									
	\$0.174890		\$0.061184	\$0.061169		\$0.052537			

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Western Telephone Company

				Intrastate					
				Message Telephone Service		Private Line			
***** FCC PART 36 ***** Revenue Requirement Summary		TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
13	State Income Tax Rate	0.00%	---	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
14	Federal Income Tax Rate	34.00%	---	34.00%	34.00%	34.00%	34.00%	34.00%	34.00%
15	Gross Receipts Tax Rate	4.00%	---	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
16									
17									
18	Net Investment	\$1,778,824	C68	\$1,400,231	\$0	\$362,926	\$0	\$15,667	\$378,593
19	Rate of Return	11.15%	---	11.15%	11.15%	11.15%	11.15%	11.15%	11.15%
20									
21	Return on Rate Base	\$198,339		\$156,126	\$0	\$40,466	\$0	\$1,747	\$42,213
22									
23	AFUDC	0	H43	0	0	0	0	0	0
24	ITC Amortization	0	H36	0	0	0	0	0	0
25	Other Return Adjustments	0	V242	0	0	0	0	0	0
26									
27	Net Return	\$198,339		\$156,126	\$0	\$40,466	\$0	\$1,747	\$42,213
28									
29	Contributions	2,750	H52	1,697	0	1,034	0	19	1,053
30	Interest Expense	37,766	H44	29,881	0	7,562	0	322	7,885
31	Capital Lease Expense	0	H46	0	0	0	0	0	0
32	Capitalized Payroll taxes	0	H36	0	0	0	0	0	0
33	Depreciation Adjustment	0	H36	0	0	0	0	0	0
34	Other Income Adjustments	0	V248	0	0	0	0	0	0
35									
36	After Tax Income	\$157,823		\$124,547	\$0	\$31,870	\$0	\$1,405	\$33,276
37									
38	State Income Taxes	\$0	Formula	\$0	\$0	\$0	\$0	\$0	\$0
39	Federal Income Taxes	81,303	Formula	64,161	0	16,418	0	724	17,142
40	Operating Expenses and Taxes	1,208,948	I196	856,084	0	343,504	0	9,360	352,864
41	Uncollectibles	0	V249	0	0	0	0	0	0
42	Other Revenue Adjustments	0	V250	0	0	0	0	0	0
43									
44	Net Revenue	\$1,488,590		\$1,076,371	\$0	\$400,389	\$0	\$11,831	\$412,219
45	Gross Receipts Taxes	62,025	Formula	44,849	0	16,683	0	493	17,176
46	Other Revenue Taxes	0	V251	0	0	0	0	0	0
47									
TOTAL REVENUE REQUIREMENT		\$1,550,614		\$1,121,219	\$0	\$417,071	\$0	\$12,324	\$429,395

Western Telephone Company

***** FCC PART 36 ***** Investment Summary		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
					Message Telephone Service		Private Line			
					InterLATA	IntraLATA	InterLATA	IntraLATA		
					(E)	(F)	(G)	(H)		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Land and Support Investment	\$1,517,299	D33	\$1,193,637	\$0	\$309,664	\$0	\$13,998	\$323,663	O.K.
14										
15	COE Operator Equipment	\$0	D43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16	COE Switching Equipment	1,467,154	D68	1,195,301	0	271,853	0	0	271,853	O.K.
17	COE Transmission Equipment	859,799	D85	675,258	0	169,999	0	14,542	184,541	O.K.
18										
19	Total COE	\$2,326,953		\$1,870,558	\$0	\$441,852	\$0	\$14,542	\$456,395	O.K.
20	Info. Orig./Term. Equipment	0	D94	0	0	0	0	0	0	O.K.
21	Cable and Wire Facilities	1,656,192	D137	1,262,923	0	371,064	0	22,205	393,270	-1.000000000233
22										
23	Total COE, IOT, C&WF	\$3,983,145		\$3,133,482	\$0	\$812,917	\$0	\$36,748	\$849,664	-1
24										
25	Total Capital Leases	\$0	D173	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
26										
27	Leasehold Improvements	\$0	D186	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28										
29	Intangible Assets	\$0	D209	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30										
31										
32	Total Tele. Plt. In Service	\$5,500,444		\$4,327,119	\$0	\$1,122,581	\$0	\$50,746	\$1,173,327	-1.380929892883
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	\$5,500,444		\$4,327,119	\$0	\$1,122,581	\$0	\$50,746	\$1,173,327	-1.380929892883

Western Telephone Company

***** FCC PART 36 ***** Investment Summary		TOTAL COMPANY	Source/ Allocator	Interstate	Intrastate				TOTAL INTRASTATE	
					Message Telephone Service		Private Line			
					InterLATA	IntraLATA	InterLATA	IntraLATA		
					(E)	(F)	(G)	(H)		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
56 Other Assets, Net	0	V105	0	0	0	0	0	0	O.K.	
57 Accumulated Depr./Amort	(3,850,530)	E34	(3,021,727)	0	(792,142)	0	(36,663)	(828,805)	*****	
58 Accum. Def. Inc. Taxes, Net	(13,070)	E47	(10,282)	0	(2,667)	0	(121)	(2,788)	O.K.	
59 Oth. Liab. & Def. Cr., Net	0	V106	0	0	0	0	0	0	O.K.	
60										
61 TOTAL NET PLANT	\$1,636,844		\$1,295,110	\$0	\$327,772	\$0	\$13,962	\$341,734	O.K.	
62										
63 Materials and Supplies	107,617	H31	82,063	0	24,111	0	1,443	25,554	O.K.	
64 Rural Tel. Bank Stock	0	H35	0	0	0	0	0	0	O.K.	
65 Cash Working Capital	34,363	Formula	23,058	0	11,043	0	262	11,305	O.K.	
66 Equal Access Investment	0	---	0	0	0	0	0	0	O.K.	
67										
68 TOTAL NET INVESTMENT	\$1,778,824		\$1,400,231	\$0	\$362,926	\$0	\$15,667	\$378,593	O.K.	
69	=====		=====	=====	=====	=====	=====	=====		

Western Telephone Company

				Intrastate					
***** FCC PART 36 ***** Plant Investment Detail		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	LAND AND SUPPORT ASSETS:								
14									
15	Land, Allocable	\$11,519	H33	\$9,062	\$0	\$2,351	\$0	\$106	\$2,457 O.K.
16	Land, Direct	0	V22	0	0	0	0	0	0 O.K.
17									
18	Total Land	\$11,519		\$9,062	\$0	\$2,351	\$0	\$106	\$2,457 O.K.
19									
20	Motor Vehicles	\$267,590	H33	\$210,509	\$0	\$54,612	\$0	\$2,469	\$57,081 O.K.
21	Aircraft	0	H33	0	0	0	0	0	0 O.K.
22	Special Purpose Vehicles	0	H33	0	0	0	0	0	0 O.K.
23	Garage Work Equipment	0	H33	0	0	0	0	0	0 O.K.
24	Other Work Equipment	616,724	H33	485,168	0	125,867	0	5,690	131,556 O.K.
25	Buildings, Allocable	553,533	H33	435,456	0	112,970	0	5,107	118,077 O.K.
26	Buildings, Direct	0	V29	0	0	0	0	0	0 O.K.
27	Furniture	15,516	H33	12,206	0	3,167	0	143	3,310 O.K.
28	Office Equipment	52,417	H33	41,236	0	10,698	0	484	11,181 O.K.
29	General Purpose Computers	0	H33	0	0	0	0	0	0 O.K.
30									
31	Total Support Assets	\$1,505,780		\$1,184,575	\$0	\$307,313	\$0	\$13,892	\$321,205 O.K.
32									
33	Tot. Land and Support Assets	\$1,517,299		\$1,193,637	\$0	\$309,664	\$0	\$13,998	\$323,663 O.K.
34									
35									
36	CENTRAL OFFICE EQUIPMENT:								
37									
38	CAT 1 Oper. Sys., TSPS	\$0	G22	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
39	CAT 1 Oper. Sys., Other TSPS	0	G21	0	0	0	0	0	0 O.K.
40	CAT 1 Oper. Sys., Aux. Pos.	0	G23	0	0	0	0	0	0 O.K.
41	CAT 1 Oper. Sys., Other	0	V36	0	0	0	0	0	0 O.K.
42									
43	Total CAT 1	\$0		\$0	\$0	\$0	\$0	\$0	\$0 O.K.
44									
45									
46	CAT 2 Tandem Sw. Allocable	\$0	G26	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
47	CAT 2 Tandem Sw. Direct	0	V38	0	0	0	0	0	0 O.K.
48									
49	Total CAT 2	\$0		\$0	\$0	\$0	\$0	\$0	\$0 O.K.

Western Telephone Company

				Intrastate						
***** FCC PART 36 ***** Plant Investment Detail		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
					InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
63	CAT 3 Local Sw. Allocable	\$1,467,154	G15	\$1,195,301	\$0	\$271,853	\$0	\$0	\$271,853	O.K.
64	CAT 3 Local Sw. Direct	0	V40	0	0	0	0	0	0	O.K.
65										
66	Total CAT 3	\$1,467,154		\$1,195,301	\$0	\$271,853	\$0	\$0	\$271,853	O.K.
67										O.K.
68	Total COE Sw. CAT 2&3	\$1,467,154		\$1,195,301	\$0	\$271,853	\$0	\$0	\$271,853	O.K.
69		=====		=====	=====	=====	=====	=====	=====	
70										
71	COE TRANSMISSION:									
72										
73	CAT 4.12 Exchange Trunk	\$0	123	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
74	CAT 4.12 Exch. Tr. Direct	0	V42	0	0	0	0	0	0	O.K.
75	CAT 4.13 Exch. Ln. Message	638,189	G13	478,642	0	159,547	0	0	159,547	O.K.
76	CAT 4.13 PL, WATS, Local	19,553	F18	13,035	0	0	0	6,518	6,518	O.K.
77	CAT 4.13 Direct	121,201	V45	121,201	0	0	0	0	0	O.K.
78	CAT 4.23 Message	26,366	G18	19,069	0	7,297	0	0	7,297	O.K.
79	CAT 4.23 PL, WATS	22,545	F24	14,520	0	0	0	8,024	8,024	O.K.
80	CAT 4.23 Direct	0	V48	0	0	0	0	0	0	O.K.
81	CAT 4.3 H/R Message	31,945	G29	28,790	0	3,155	0	0	3,155	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	\$859,799		\$675,258	\$0	\$169,999	\$0	\$14,542	\$184,541	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										

Western Telephone Company

***** FCC PART 36 ***** Plant Investment Detail		Intrastate							TOTAL INTRASTATE (I)	
		TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Message Telephone Service		Private Line			
					InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
111	CABLE AND WIRE FACILITIES:									
112										
113	CAT 1.1 IntraLATA PL/WATS	22,825	F31	\$9,130	\$0	\$0	\$0	\$13,695	\$13,695	O.K.
114	CAT 1.2 InterLATA PL/WATS	18,260	F31	18,260	0	0	0	0	0	O.K.
115	CAT 1.3 Joint Message	1,340,986	G13	1,005,740	0	335,247	0	0	335,247	O.K.
116	Other CAT 1 C&WF	0	V74	0	0	0	0	0	0	O.K.
117										
118	Total CAT 1 C&WF	\$1,382,071		\$1,033,130	\$0	\$335,247	\$0	\$13,695	\$348,942	-1.000000000233
119										
120	CAT 2 C&WF	\$67,978	G28	\$67,978	\$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	\$67,978		\$67,978	\$0	\$0	\$0	\$0	\$0	O.K.
124										
125	CAT 3 Joint Message	97,868	G17	70,782	0	27,086	0	0	\$27,086	O.K.
126	CAT 3 PL/WATS etc.	19,857	F36	11,347	0	0	0	8,510	8,510	O.K.
127	CAT 3 Direct	0	V79	0	0	0	0	0	0	O.K.
128										
129	Total CAT 3 C&WF	\$117,725		\$82,129	\$0	\$27,086	\$0	\$8,510	\$35,596	O.K.
130										
131	CAT 4 Message	\$88,418	G29	\$79,686	\$0	\$8,732	\$0	\$0	\$8,732	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	\$88,418		\$79,686	\$0	\$8,732	\$0	\$0	\$8,732	O.K.
136										
137	TOTAL C&WF	\$1,656,192		\$1,262,923	\$0	\$371,064	\$0	\$22,205	\$393,270	-1.000000000233
138										
139	CAPITAL LEASES:									
140										
141										
142	Allocable Support Leases	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
143	Direct Support Leases	0	V84	0	0	0	0	0	0	O.K.
144										
145	Total Support Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

Western Telephone Company

***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Message Telephone Service			Intrastate			TOTAL INTRASTATE (I)
				Private Line						
				InterLATA			InterLATA			
				(E)			(F)			
(A)										
COE Operator	\$0	H16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
COE Tandem Switch	0	H17	0	0	0	0	0	0	0	0
COE Local Switch	0	H18	0	0	0	0	0	0	0	0
COE Transmission	0	H20	0	0	0	0	0	0	0	0
COE Direct	0	V89	0	0	0	0	0	0	0	0
Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
IOT Leases	\$0	V90	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
C&WF Leases	\$0	V91	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL CAPITAL LEASES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
LEASEHOLD IMPROVEMENTS:										
Land and Support Assets	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
COE Switching	0	H18	0	0	0	0	0	0	0	0
COE Operator	0	H16	0	0	0	0	0	0	0	0
COE Transmission	0	H20	0	0	0	0	0	0	0	0
IOT	0	V96	0	0	0	0	0	0	0	0
C&WF	0	V97	0	0	0	0	0	0	0	0
Other	0	V98	0	0	0	0	0	0	0	0
TOTAL LEASEHOLD IMPROVEMENT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TPIS, EXCL. ACCT. No. 2690	\$5,500,444		\$4,327,119	\$0	\$1,122,581	\$0	\$50,746	\$0	\$1,173,327	

Western Telephone Company

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

Western Telephone Company

			Intrastate						
			Message Telephone Service		Private Line		TOTAL		
***** FCC PART 36 ***** Reserves and Deferrals	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 ACCUM. DEPRECIATION, TPIS:									
14									
15 Support Assets	\$926,567	H13	\$728,917	\$0	\$189,102	\$0	\$8,548	\$197,651	O.K.
16 COE Switching	970,579	H19	790,738	0	179,841	0	0	179,841	O.K.
17 COE Operator	0	H16	0	0	0	0	0	0	O.K.
18 COE Transmission	548,910	H20	431,096	0	108,530	0	9,284	117,814	O.K.
19 IOT Equipment	0	H25	0	0	0	0	0	0	O.K.
20 Cable and Wire Facilities	1,404,474	H31	1,070,977	0	314,668	0	18,831	333,498	O.K.
21 Other Plant	0	V135	0	0	0	0	0	0	O.K.
22									
23 Total Accum. Depr., TPIS	\$3,850,530		\$3,021,727	\$0	\$792,142	\$0	\$36,663	\$828,805	-1.080635959748
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.	\$3,850,530		\$3,021,727	\$0	\$792,142	\$0	\$36,663	\$828,805	-1.080635959748
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	13,070	V145	10,282	0	2,667	0	121	2,788	O.K.
46									
47 Total Accum. Def. Inc. Taxes	\$13,070		\$10,282	\$0	\$2,667	\$0	\$121	\$2,788	O.K.

Western Telephone Company

***** FCC PART 36 ***** Functional Distribution of Selected Investments		Private Line							Extended Area Service	Other	
		TOTAL COMPANY	Joint Use Message	Interstate		Intrastate					
				InterLATA	IntraLATA	InterLATA	IntraLATA				
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)			
13	TRANS. CCT EQUIPMENT:										
14											
15	Working Loops	1,211	1,175	16	0	0	12	0	8	O.K.	
16	Avg. Cost per Loop	543.14	543.14	543.14	543.14	543.14	543.14	543.14	543.14		
17											
18	CAT 4.13 Exch Ln. Invest.	\$657,742	\$638,189	\$8,690	\$0	\$0	\$6,518	\$0	\$4,345		
19											
20											
21	Circuit Terminations	128	69	38	0	0	21	0	0	O.K.	
22	Avg. Cost per Termination	382.12	382.12	382.12	382.12	382.12	382.12	382.12	382.12		
23											
24	CAT 4.23 Other IX	\$48,911	\$26,366	\$14,520	\$0	\$0	\$8,024	\$0	\$0		
25											
26											
27	C&WF INVESTMENT:										
28											
29	Working Loops	1,211	1,175	16	0	0	12	0	8		
30	Loops Factor	1.000000	0.970273	0.013212	0.000000	0.000000	0.009909	0.000000	0.006606		
31	CAT 1 Exchange C&WF	\$1,382,072	\$1,340,986	\$18,260	\$0	\$0	\$13,695	\$0	\$9,130	O.K.	
32											
33											
34	Equivalent IX Circuit Miles	2,241	1,863	216	0	0	162	0	0	O.K.	
35	IX Cct. Miles Factor	1.000000	0.831325	0.096386	0.000000	0.000000	0.072289	0.000000	0.000000		
36	CAT 3 Interexch. C&WF	\$117,725	\$97,868	\$11,347	\$0	\$0	\$8,510	\$0	\$0		

Western Telephone Company

				Intrastate						
***** FCC PART 36 ***** Physical Allocation Factors		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
					InterLATA	IntraLATA	InterLATA	IntraLATA		
(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	0.814707	0.000000	0.185293	0.000000	0.000000	0.185293	O.K.
16										
17	Conversation Minute-Miles	1.000000	CMM	0.723239	0.000000	0.276761	0.000000	0.000000	0.276761	O.K.
18	Conversation Minutes	1.000000	CM	0.723239	0.000000	0.276761	0.000000	0.000000	0.276761	O.K.
19	Subscriber Minutes (SLU)	1.000000	SLU	0.907354	0.000000	0.092646	0.000000	0.000000	0.092646	O.K.
20										
21	TSPS Processor Time	0.000000	TSP	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
22	Wtd. Stand. Work Sec., Toll	0.000000	WST	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
23	Wtd. Stand. Work Sec., Aux.	0.000000	WSA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
24	Wtd. Stand. Work Sec., Comb.	1.000000	WSC	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
25										
26	COE CAT 2 Minutes	0.000000	CT2	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
27										
28	Exchange Trunk Minutes	1.000000	ETM	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29	MOU-Mi., Host/Remote	1.000000	HRM	0.901245	0.000000	0.098755	0.000000	0.000000	0.098755	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	0.831245	0.000000	0.154259	0.000000	0.014496	0.168755	O.K.
36	EU Presubscription Factor	0.000000	EPRE	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
37	EU MTS & WATS Factor	1.000000	EMTS	0.831245	0.000000	0.154259	0.000000	0.014496	0.168755	O.K.
38	EU Access, P/L and All Other Factor	1.000000	EPLO	0.831245	0.000000	0.154259	0.000000	0.014496	0.168755	O.K.
39	IX Special Access Factor	0.000000	ISPA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
40	IX Switched Access Factor	0.000000	ISWA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
41	IX Billing & Collection Services Factor	0.000000	IBC	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
42	Coin Revenue Percent	0.000000	CR	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
43	Relative Toll/Local Msgs.	1.000000	TLM	0.197802	0.000000	0.802198	0.000000	0.000000	0.802198	O.K.
44	Relative Users Percent	1.000000	RUP	0.666667	0.000000	0.333333	0.000000	0.000000	0.333333	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.

Western Telephone Company

***** FCC PART 36 ***** Internal Allocation Factors		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
					Message Telephone Service		Private Line			
					InterLATA	IntraLATA	InterLATA	IntraLATA		
					(E)	(F)	(G)	(H)		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Support Assets	1.000000	D31	0.786685	0.000000	0.204089	0.000000	0.009226	0.213315	-0.000000251058
14	Land and Support Assets	1.000000	D33	0.786685	0.000000	0.204089	0.000000	0.009226	0.213315	-0.000000251058
15										
16	COE Operator	0.000000	D43	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
17	COE Tandem Switching	0.000000	D49	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
18	COE Local Switching	1.000000	D66	0.814707	0.000000	0.185293	0.000000	0.000000	0.185293	O.K.
19	COE Total Switching	1.000000	D68	0.814707	0.000000	0.185293	0.000000	0.000000	0.185293	O.K.
20	COE Transmission	1.000000	D85	0.785367	0.000000	0.197720	0.000000	0.016913	0.214633	O.K.
21	Total COE	1.000000	C19	0.803866	0.000000	0.189885	0.000000	0.006249	0.196134	O.K.
22										
23	Info. Orig./Term. CAT 1	0.000000	D90	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
24	Info. Orig./Term. CAT 2	0.000000	D92	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
25	Total IOT	0.000000	D94	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
26										
27	C&WF CAT 1	1.000000	D118	0.747523	0.000000	0.242568	0.000000	0.009909	0.252477	-0.000000723552
28	C&WF CAT 2	1.000000	D120	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29	C&WF CAT 3	1.000000	D129	0.697632	0.000000	0.230078	0.000000	0.072289	0.302368	O.K.
30	C&WF CAT 4	1.000000	D135	0.901245	0.000000	0.098755	0.000000	0.000000	0.098755	O.K.
31	Total C&WF	1.000000	D137	0.762546	0.000000	0.224047	0.000000	0.013408	0.237454	-0.000000603795
32										
33	Total Equipment	1.000000	C23	0.786685	0.000000	0.204089	0.000000	0.009226	0.213315	-0.000000251058
34										
35	TPIS	1.000000	C32	0.786685	0.000000	0.204089	0.000000	0.009226	0.213315	-0.000000251058
36	TPIS, excl. Acct. No. 2690	1.000000	D189	0.786685	0.000000	0.204089	0.000000	0.009226	0.213315	-0.000000251058
37										
38	Plt. Held, Fut. Use	0.000000	D215	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
39										
40	Total Tangible Assets	0.000000	C25	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
41	Total Intangible Assets	0.000000	C29	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
42										
43	Long-term PUC	0.000000	C36	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
44	Net Telephone Plant	1.000000	C61	0.791224	0.000000	0.200246	0.000000	0.008530	0.208776	-0.000000181454
45	Total Net Investment	1.000000	C68	0.787167	0.000000	0.204026	0.000000	0.008807	0.212833	-0.000000206377
46	Capital Leases	0.000000	D173	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
47										
48	Tot. Bus. Ofc., Cust. Serv.	1.000000	I141	0.717036	0.000000	0.274196	0.000000	0.008768	0.282964	O.K.
49										
50	Total "BIG THREE" Expenses	1.000000	I170	0.679087	0.000000	0.313210	0.000000	0.007703	0.320913	-0.000000143947
51										
52	Corporate Operations Expense	1.000000	I185	0.617135	0.000000	0.375864	0.000000	0.007000	0.382865	-0.000000130815

Western Telephone Company

				Intrastate					
***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone	Service	Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 PLANT SPEC. OPER. EXPENSE:									
14									
15 Network Support, Alloc.	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Network Support, Direct	0	V149	0	0	0	0	0	0	O.K.
17									
18 Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19									
20 General Support, Alloc.	\$60,191	H14	\$47,351	\$0	\$12,284	\$0	\$555	\$12,840	O.K.
21 General Support, Direct	0	V151	0	0	0	0	0	0	O.K.
22									
23 Total General Support Exp.	\$60,191		\$47,351	\$0	\$12,284	\$0	\$555	\$12,840	O.K.
24									
25 Central Office Eq., Alloc.	\$162,122	H21	\$130,324	\$0	\$30,784	\$0	\$1,013	\$31,798	O.K.
26 Central Office Eq., Direct	0	V153	0	0	0	0	0	0	O.K.
27									
28 Total COE Exp.	\$162,122		\$130,324	\$0	\$30,784	\$0	\$1,013	\$31,798	O.K.
29									
30 Cust. Premises Equip.	\$0	H24	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31 Coinless Pay Phone	0	G18	0	0	0	0	0	0	O.K.
32 Other IOT	0	H23	0	0	0	0	0	0	O.K.
33 IOT Direct	0	V157	0	0	0	0	0	0	O.K.
34									
35 Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
36									
37 Cable & Wire, Alloc.	\$82,581	H31	\$62,972	\$0	\$18,502	\$0	\$1,107	\$19,609	O.K.
38 Cable & Wire, Direct	55,332	V159	0	0	55,332	0	0	55,332	O.K.
39									
40 Total C&WF Exp.	\$137,913		\$62,972	\$0	\$73,834	\$0	\$1,107	\$74,941	O.K.
41									
42 TOTAL PLT. SPEC. OPER. EXP.	\$360,226		\$240,648	\$0	\$116,903	\$0	\$2,676	\$119,578	O.K.
43									
44 TOTAL PLT. SPEC., ex SUPPORT	\$300,035		\$193,296	\$0	\$104,618	\$0	\$2,120	\$106,739	O.K.

Western Telephone Company

				Intrastate					
***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
				(E)	(F)	(G)	(H)		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
58 NON-SPECIFIC OPER. EXP.:									
59									
60 Oth. Plt. and Equip., Alloc.	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
61 Oth. Plt. and Equip., Direct	0	V177	0	0	0	0	0	0	O.K.
62									
63 Total Oth. Plt. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
64									
65 Network Operations, Alloc.	\$63,086	H33	\$49,629	\$0	\$12,875	\$0	\$582	\$13,457	O.K.
66 Network Operations, Direct	0	V179	0	0	0	0	0	0	O.K.
67									
68 Total Network Oper. Exp.	\$63,086		\$49,629	\$0	\$12,875	\$0	\$582	\$13,457	O.K.
69									
70 Total Access Expenses	\$0	V180	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
71									
72 Depr., Support Assets	\$125,714	H13	\$98,897	\$0	\$25,657	\$0	\$1,160	\$26,817	O.K.
73 Depr., COE Switching	140,623	H19	114,567	0	26,056	0	0	26,056	O.K.
74 Depr., COE Operator	0	H16	0	0	0	0	0	0	O.K.
75 Depr., COE Transmission	63,544	H20	49,905	0	12,564	0	1,075	13,639	O.K.
76 Depr., IOT Equipment	0	H25	0	0	0	0	0	0	O.K.
77 Depr., C&W Facilities	80,669	H31	61,514	0	18,074	0	1,082	19,155	O.K.
78 Depr., PHFU	0	H38	0	0	0	0	0	0	O.K.
79									
80 Total Depreciation Expense	\$410,550		\$324,883	\$0	\$82,351	\$0	\$3,316	\$85,667	O.K.
81									
82 Amort., Tangible Assets	\$0	H40	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83 Amort., Intangible Assets	0	H41	0	0	0	0	0	0	O.K.
84 Other Amortization	0	V189	0	0	0	0	0	0	O.K.
85 Direct Assigned Amort.	0	V190	0	0	0	0	0	0	O.K.
86									
87 Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
88									
89 Total Depr. and Amort.	\$410,550		\$324,883	\$0	\$82,351	\$0	\$3,316	\$85,667	O.K.
90									
91 TOTAL NON-SPEC. OPER. EXP.	\$473,636		\$374,512	\$0	\$95,226	\$0	\$3,898	\$99,124	O.K.

Western Telephone Company

				Intrastate					
***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
				(E)	(F)	(G)	(H)		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
105 CUSTOMER OPERATIONS EXPENSE:									
106									
107 Marketing, Allocable	\$0	G35	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
108 Marketing, Direct	0	V192	0	0	0	0	0	0	O.K.
109									
110 Total Marketing Expense	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
111									
112 Operator Service, Alloc.	\$281	G24	\$281	\$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	\$281		\$281	\$0	\$0	\$0	\$0	\$0	O.K.
116									
117 Classified Directory	\$0	V195	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
118 Alphabetical Directory	240	G19	218	0	22	0	0	22	O.K.
119 Foreign Directory	0	G46	0	0	0	0	0	0	O.K.
120									
121 Total Directory	\$240		\$218	\$0	\$22	\$0	\$0	\$22	O.K.
122									
123 Bus. Ofc., EU Presubscription	\$0	G36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124 Bus. Ofc., EU MTS & WATS	0	G37	0	0	0	0	0	0	O.K.
125 Bus. Ofc., EU Access, P/L & all Other	56,113	G38	46,644	0	8,656	0	813	9,469	O.K.
126 Bus. Ofc., IXC Special Access	0	G39	0	0	0	0	0	0	O.K.
127 Bus. Ofc., IXC Switched Access	0	G40	0	0	0	0	0	0	O.K.
128 Bus. Ofc., IXC B & C Services	0	G41	0	0	0	0	0	0	O.K.
129 Coin Collect & Admin.	0	G42	0	0	0	0	0	0	O.K.
130									
131 Total Business Office	\$56,113		\$46,644	\$0	\$8,656	\$0	\$813	\$9,469	O.K.
132									
133 Cust. Svc., Direct	\$0	V205	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
134 Cust. Serv., Msg. Process	3,478	G43	688	0	2,790	0	0	2,790	O.K.
135 Cust. Serv., Other B&C	15,598	G44	10,399	0	5,199	0	0	5,199	O.K.
136 Cust. Serv., CABS	17,587	G45	8,794	0	8,794	0	0	8,794	O.K.
137 Cust. Serv., EU Common Line	0	V209	0	0	0	0	0	0	O.K.
138									
139 Total Customer Service	\$36,663		\$19,880	\$0	\$16,783	\$0	\$0	\$16,783	O.K.
140									
141 Total Bus. Ofc., Cust. Serv.	\$92,776		\$66,524	\$0	\$25,439	\$0	\$813	\$26,252	O.K.
142									

Western Telephone Company

		Intrastate								
		Message Telephone Service				Private Line		TOTAL INTRASTATE		
***** FCC PART 36 ***** Operating Expenses and Taxes		TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
156 Other Cust. Serv., Alloc.	\$0	H48	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
157 Other Cust. Serv., Direct	0	V211	0	0	0	0	0	0	0	O.K.
158										
159 Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
160										
161 TOTAL CUSTOMER OPER. EXP.	\$93,297		\$67,023	\$0	\$25,461	\$0	\$813	\$26,274	\$26,274	O.K.
162										
163										
164 "BIG-THREE" EXPENSES:										
165										
166 Total Plt. Spec., ex Support	\$300,035	44	\$193,296	\$0	\$104,618	\$0	\$2,120	\$106,739	\$106,739	O.K.
167 Total Network Oper. Exp.	63,086	68	49,629	0	12,875	0	582	13,457	13,457	O.K.
168 Total Customer Operations	93,297	161	67,023	0	25,461	0	813	26,274	26,274	O.K.
169										
170 TOTAL "BIG THREE" EXPENSES	\$456,418		\$309,948	\$0	\$142,955	\$0	\$3,516	\$146,470	\$146,470	O.K.
171										
172										
173 CORPORATE OPERATIONS EXPENSE:										
174										
175 Exec. and Planning, Alloc.	\$74,589	H50	\$50,652	\$0	\$23,362	\$0	\$575	\$23,937	\$23,937	O.K.
176 Exec. and Planning, Direct	0	V213	0	0	0	0	0	0	0	O.K.
177										
178 Total Exec. and Planning	\$74,589		\$50,652	\$0	\$23,362	\$0	\$575	\$23,937	\$23,937	O.K.
179										
180 Admin. & General, Allocable	\$181,493	H50	\$123,250	\$0	\$56,845	\$0	\$1,398	\$58,243	\$58,243	O.K.
181 Admin. & General, Direct	25,707	V231	0	0	25,707	0	0	25,707	25,707	O.K.
182										
183 Total Admin. and Gen.	\$207,200		\$123,250	\$0	\$82,552	\$0	\$1,398	\$83,950	\$83,950	O.K.
184										
185 TOTAL CORPORATE OPERATIONS	\$281,789		\$173,902	\$0	\$105,914	\$0	\$1,973	\$107,887	\$107,887	O.K.
186										
187										
188 NON-INCOME TAXES:										
189										
190 Non-income Taxes, Allocable	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
191 Non-income Taxes, Direct	0	V233	0	0	0	0	0	0	0	O.K.
192										
193 Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
194										
195										
196 TOTAL OPER. EXP. AND TAXES	\$1,208,948		\$856,084	\$0	\$343,504	\$0	\$9,360	\$352,864	\$352,864	O.K.

Western Telephone Company

***** FCC PART 69 ***** IntraLATA Revenue Requirement Summary									
Part 36 IntraLATA Total									
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
Net Investment									
13 Rate of Return	\$378,593	K52	\$165,008	\$171,466	\$0	\$22,746	\$0	\$19,373	O.K.
14	11.15%	B19	11.15%	11.15%	11.15%	11.15%	11.15%	11.15%	O.K.
15 Return on Rate Base	\$42,213		\$18,398	\$19,118	\$0	\$2,536	\$0	\$2,160	O.K.
16									
17 AFUDC	0	N37	0	0	0	0	0	0	O.K.
18 ITC Amortization	0	N37	0	0	0	0	0	0	O.K.
19 Other Return Adjustments	0	Direct	0	0	0	0	0	0	O.K.
20									
21 Net Return	\$42,213		\$18,398	\$19,118	\$0	\$2,536	\$0	\$2,160	O.K.
22									
23 Interest Expense	7,885	N67	3,436	3,571	0	474	0	403	O.K.
24 Capitalized Payroll Taxes	0	N37	0	0	0	0	0	0	O.K.
25 Depreciation Adjustment	0	N37	0	0	0	0	0	0	O.K.
26 Other Income Adjustments	0	Direct	0	0	0	0	0	0	O.K.
27									
28 After Tax Income	\$34,328		\$14,962	\$15,547	\$0	\$2,062	\$0	\$1,757	O.K.
29									
30 State Income Taxes	\$0	29	0	0	0	0	0	0	O.K.
31 Federal Income Taxes	17,142	29	7,471	7,764	0	1,030	0	877	O.K.
32 Operating Expenses and Taxes	352,864	O195	102,941	101,896	37	107,039	13,400	27,552	O.K.
33 Uncollectibles	0	Direct	0	0	0	0	0	0	O.K.
34 Other Revenue Adjustments	0	Direct	0	0	0	0	0	0	O.K.
35									
36 Basis for Gross Receipts Tax	412,219	16+31+32+33	128,810	128,778	37	110,605	13,400	30,589	O.K.
37									
38 Gross Receipts Tax	17,177	37	5,367	5,366	2	4,609	558	1,275	O.K.
39									
40									
41									
42 TOTAL REVENUE REQUIREMENT	\$429,396		\$134,177	\$134,144	\$39	\$115,214	\$13,958	\$31,864	O.K.
43									
44									

Western Telephone Company

***** FCC PART 69 *****									
IntraLATA Investment Summary		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 Land and Support Assets	\$323,663	L25	\$100,384	\$171,045	\$0	\$29,112	\$0	\$23,121	O.K.
14									
15 Central Office Equipment	\$456,395	L70	\$159,547	\$271,853	\$0	\$10,452	\$0	\$14,542	O.K.
16 Info. Term./Orig. Equipment	0	L78	0	0	0	0	0	0	O.K.
17 Cable and Wire Facilities	393,270	L117	335,247	0	0	35,818	0	22,205	O.K.
18									
19 Total COE, IOT, C&WF	\$849,664		\$494,794	\$271,853	\$0	\$46,270	\$0	\$36,748	O.K.
20									
21 Total Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
22									
23 Total Tele. Plt. ex Intang.	\$1,173,327		\$595,178	\$442,899	\$0	\$75,382	\$0	\$59,868	O.K.
24 Total Intangible Assets	0	L144	0	0	0	0	0	0	O.K.
25									
26 Total Plant In Service	\$1,173,327		\$595,178	\$442,899	\$0	\$75,382	\$0	\$59,868	O.K.
27 Total Plt. Held Future Use	0	L147	0	0	0	0	0	0	O.K.
28 Total ST PUC	0	L163	0	0	0	0	0	0	O.K.
29 Total LT PUC	0	L164	0	0	0	0	0	0	O.K.
30 Total Tel. Plt. Adjust.	0	L169	0	0	0	0	0	0	O.K.
31									
32 TOTAL TELEPHONE PLANT	\$1,173,327		\$595,178	\$442,899	\$0	\$75,382	\$0	\$59,868	O.K.
33									
34 less:									
35 Accum. Depr., Plt. in Serv.	828,805	M23	447,453	284,294	0	54,824	0	42,234	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	2,788	M47	1,414	1,052	0	179	0	142	O.K.
41									
42 plus:									
43 Other Assets	0	Direct	0	0	0	0	0	0	O.K.
44									
45 NET TELEPHONE PLANT	\$341,734		\$146,311	\$157,553	\$0	\$20,378	\$0	\$17,493	O.K.
46 plus:									
47 Class B RTB Stock	0	L171	0	0	0	0	0	0	O.K.
48 Materials and Supplies	25,554	L173	12,962	9,646	0	1,642	0	1,304	O.K.
49 Cash Working Capital	11,305	L175	5,734	4,267	0	726	0	577	O.K.
50 Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.
51									
52 NET INVESTMENT	\$378,593		\$165,008	\$171,466	\$0	\$22,746	\$0	\$19,373	O.K.
53									

Western Telephone Company

***** FCC PART 69 *****		Part 36					
IntraLATA Investment		IntraLATA					
Detail		Total					
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
LAND AND SUPPORT ASSETS:							
13							
14							
15	Land Assets, Message	N28	729	1,242	0	211	0
16	Land Assets, Private Line	N28	33	56	0	10	0
17							
18	Total Land Assets		\$762	\$1,299	\$0	\$221	\$0
19							
20	Support Assets, Message	N28	\$95,314	\$162,405	\$0	\$27,641	\$0
21	Support Assets, Private Line	N28	4,309	7,341	0	1,250	0
22							
23	Total Support Assets		\$99,622	\$169,747	\$0	\$28,891	\$0
24							
25	Total Land and Supp. Assets		\$100,384	\$171,045	\$0	\$29,112	\$0
26							
27	CENTRAL OFFICE EQUIPMENT:						
28							
29	Operator Sys., DA	(F)	0	0	0	0	0
30	Operator Sys., Other	(I)	0	0	0	0	0
31							
32	Total Operator Systems		\$0	\$0	\$0	\$0	\$0
33							
34	Tandem Switching	(G)	\$0	\$0	\$0	\$0	\$0
35	Tandem Assigned	Direct	0	0	0	0	0
36							
37	Total Tandem Switching		\$0	\$0	\$0	\$0	\$0
38							
39	Local Switching	(E)	\$0	\$271,853	\$0	\$0	\$0
40	Local Assigned	Direct	0	0	0	0	0
41							
42	Total Local Switching		\$0	\$271,853	\$0	\$0	\$0
43							
44	Total Switching		\$0	\$271,853	\$0	\$0	\$0

Western Telephone Company

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58 COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59 COE Exch. Line - Message	159,547	(D)	159,547	0	0	0	0	0	0	O.K.
60 COE Exch. Line - PL etc.	6,518	(I)	0	0	0	0	0	0	6,518	O.K.
61 COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	0	O.K.
62 COE Interexchange, Message	7,297	(G)	0	0	0	7,297	0	0	0	O.K.
63 COE Interexchange, PL	8,024	(I)	0	0	0	0	0	0	8,024	O.K.
64 COE Interexchange, Assigned	0	(G)	0	0	0	0	0	0	0	O.K.
65 COE H/R Message	3,155	(G)	0	0	0	3,155	0	0	0	O.K.
66 COE H/R Assigned	0	Direct	0	0	0	0	0	0	0	O.K.
67										
68 Total COE Transmission	\$184,541		\$159,547	\$0	\$0	\$10,452	\$0	\$14,542	O.K.	
69										
70 Total Central Office Equip.	\$456,395		\$159,547	\$271,853	\$0	\$10,452	\$0	\$14,542	O.K.	
71										
72 IOT EQUIPMENT:										
73										
74 Public Telephone	\$0	N43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
75 Coinless Pay Phone	0	(D)	0	0	0	0	0	0	0	O.K.
76 Customer Premises Equipment	0	N60	0	0	0	0	0	0	0	O.K.
77										
78 Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
79										
80 CABLE AND WIRE FACILITIES:										
81										
82 Exchange PL and WATS	\$13,695	(I)	\$0	\$0	\$0	\$0	\$0	\$13,695	O.K.	
83 Exchange Message	335,247	(D)	335,247	0	0	0	0	0	0	O.K.
84 Exchange Assigned	0	Direct	0	0	0	0	0	0	0	O.K.
85										
86 Total Exchange Line C&WF	\$348,942		\$335,247	\$0	\$0	\$0	\$0	\$13,695	O.K.	
87										
88 Exchange Trunk, Message	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
89 Exchange Trunk, PL	0	Direct	0	0	0	0	0	0	0	O.K.
90										
91 Total Exchange Trunk C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
92										
93 Interexchange Message	\$27,086	(G)	\$0	\$0	\$0	\$27,086	\$0	\$0	\$0	O.K.
94 Interexchange PL, WATS	8,510	(I)	0	0	0	0	0	8,510	O.K.	
95 Interexchange Assigned	0	(G)	0	0	0	0	0	0	0	O.K.
96										
97 Total Interexchange C&WF	\$35,596		\$0	\$0	\$0	\$27,086	\$0	\$8,510	O.K.	

Western Telephone Company

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

(A)	Part 36 IntraLATA Total		Source or Apportion		Common Line		Local Switching		Information		Common Transport		Billing and Collection		Other	
	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)
111 H/R C&WF, Message	\$8,732	(G)	\$0	\$0	\$0	\$8,732	\$0	\$0	\$0	\$0	\$8,732	\$0	\$0	\$0	\$0	O.K.
112 H/R C&WF, WATS	0	(I)	0	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
113 H/R C&WF, Assigned	0	Direct	0	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
114																
115 Total Host/Remote C&WF	\$8,732		\$0	\$0	\$0	\$8,732	\$0	\$0	\$0	\$0	\$8,732	\$0	\$0	\$0	\$0	O.K.
116																
117 Total Cable and Wire Facil.	\$393,270		\$335,247	\$0	\$0	\$35,818	\$0	\$0	\$0	\$0	\$35,818	\$0	\$0	\$22,205	\$0	O.K.
118																
119 TANGIBLE ASSETS:																
120																
121 Land and Support Leases	\$0	N28	0	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
122																
123 COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124 COE Tandem Switching Leases	0	34	0	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
125 COE Local Switching Leases	0	39	0	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
126 COE Transmission Leases	0	68	0	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
127																
128 Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
129																
130 IOT Equipment Leases	\$0	78	0	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
131																
132 C&WF Leases	\$0	117	0	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
133																
134 Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
135																
136 Leasehold Impr., Alloc.	\$0	N37	0	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
137 Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
138																
139 Total Leasehold Improvementsa	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
140																
141 Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
142																
143																
144 TOTAL INTANGIBLE ASSETS	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
145																
146																
147 PROPERTY HELD FOR FUTURE USE	\$0	N46	0	0	0	0	0	0	0	0	0	0	0	0	0	O.K.

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Western Telephone Company

***** FCC PART 69 *****									
IntraLATA									
Reserves and Deferrals									
	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 ACCUM. DEPRECIATION, TPIS:									
14									
15 Support Assets	\$197,651	N28	\$61,302	\$104,452	\$0	\$17,778	\$0	\$14,119	O.K.
16 COE Switching	179,841	L44	0	179,841	0	0	0	0	O.K.
17 COE Operator	0	L32	0	0	0	0	0	0	O.K.
18 COE Transmission	117,814	L68	101,858	0	0	6,673	0	9,284	O.K.
19 IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
20 Cable and Wire Facilities	333,498	L117	284,294	0	0	30,374	0	18,831	O.K.
21 Other Plant	0	N37	0	0	0	0	0	0	O.K.
22									
23 Total Accum. Depr., TPIS	\$828,805		\$447,453	\$284,294	\$0	\$54,824	\$0	\$42,234	O.K.
24									
25 ACCUM. AMORTIZATION:									
26									
27 Accum. Depreciation, PHFU	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28 Accum. Amort., Tangible Inv.	0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
29 Accum. Amort., Intang. Inv.	0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30 Accum. Amort., Other	0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31									
32 Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33									
34 Total Accum. Depr./Amort.	\$828,805		\$447,453	\$284,294	\$0	\$54,824	\$0	\$42,234	O.K.
35									
36									
37 ACCUM. DEF. INC. TAXES, NET:									
38									
39 Support Assets	\$0	N28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40 COE Switching	0	L44	0	0	0	0	0	0	O.K.
41 COE Operator	0	L32	0	0	0	0	0	0	O.K.
42 COE Transmission	0	L68	0	0	0	0	0	0	O.K.
43 IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
44 Cable and Wire Fac.	0	L117	0	0	0	0	0	0	O.K.
45 Unclassified	2,788	N37	1,414	1,052	0	179	0	142	O.K.
46									
47 Total Accum. Def. Inc. Taxes	\$2,788		\$1,414	\$1,052	\$0	\$179	\$0	\$142	O.K.

Western Telephone Company

***** FCC PART 69 ***** Apportionment Factors		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 Central Office Equipment	\$456,395	L70	\$159,547	\$271,853	\$0	\$10,452	\$0	\$14,542	O.K.	
14 Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.	
15 C&W Facilities	393,270	L117	335,247	0	0	35,818	0	22,205	O.K.	
16										
17 Total	\$849,664		\$494,794	\$271,853	\$0	\$46,270	\$0	\$36,748	O.K.	
18 Factor	1.000000		0.582340	0.319954	0.000000	0.054456	0.000000	0.043250	O.K.	
19										
20 Sum: Sw., Trans., Other	\$354,870	17	\$0	\$271,853	\$0	\$46,270	\$0	\$36,748	O.K.	
21 Factor	1.000000		0.000000	0.766064	0.000000	0.130384	0.000000	0.103552	O.K.	
22										
23 Central Office Equipment	\$456,395	L70	\$159,547	\$271,853	\$0	\$10,452	\$0	\$14,542	O.K.	
24 Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.	
25 C&WF, Excl. Exch. Message	58,023	L117-83	0	0	0	35,818	0	22,205	O.K.	
26										
27 Total	\$514,418		\$159,547	\$271,853	\$0	\$46,270	\$0	\$36,748	O.K.	
28 Factor	1.000000		0.310151	0.528468	0.000000	0.089945	0.000000	0.071435	O.K.	
29										
30 General Support Facilities	\$323,663	L25	\$100,384	\$171,045	\$0	\$29,112	\$0	\$23,121	O.K.	
31 Central Office Equipment	456,395	13	159,547	271,853	0	10,452	0	14,542	O.K.	
32 Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.	
33 C&W Facilities	393,270	15	335,247	0	0	35,818	0	22,205	O.K.	
34 Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.	
35										
36 Total	\$1,173,327		\$595,178	\$442,899	\$0	\$75,382	\$0	\$59,868	O.K.	
37 Factor	1.000000		0.507257	0.377473	0.000000	0.064246	0.000000	0.051025	O.K.	
38										
39 Sum: Com. Ln., Sw., Trans.	\$1,113,458	36	\$595,178	\$442,899	\$0	\$75,382	\$0	\$0	O.K.	
40 Factor	1.000000		0.534531	0.397769	0.000000	0.067700	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	\$1,173,327	K26	\$595,178	\$442,899	\$0	\$75,382	\$0	\$59,868	O.K.	
46 Factor	1.000000		0.507257	0.377473	0.000000	0.064246	0.000000	0.051025	O.K.	

Western Telephone Company

***** FCC PART 69 ***** Apportionment Factors		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
60	Interstate Equiv. Factor	0.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
61	Wtd. Std. Work Seconds	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
62										
63	"BIG THREE" Expenses	\$159,310	O171	\$39,651	\$36,768	\$22	\$60,881	\$7,989	\$14,000	O.K.
64	Factor	1.000000		0.248893	0.230796	0.000140	0.382151	0.050150	0.087876	(0)
65										
66	Net Investment	\$378,593	J13	\$165,008	\$171,466	\$0	\$22,746	\$0	\$19,373	O.K.
67	Factor	1.000000		0.435845	0.452903	0.000000	0.060081	0.000000	0.051172	O.K.

Western Telephone Company

***** FCC PART 69 *****									
Operating Expenses and Taxes									
(A)	Part 36 IntraLATA Total (B)	Apportion (C)	Common Line (D)	Local Switching (E)	Information (F)	Common Transport (G)	Billing and Collection (H)	Other (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.	\$12,840	N30	\$3,982	\$6,785	\$0	\$1,155	\$0	\$917	O.K.
21 General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
22									
23 Total General Support Exp.	\$12,840		\$3,982	\$6,785	\$0	\$1,155	\$0	\$917	O.K.
24									
25 Central Office Eq., Alloc.	\$31,798	N31	\$11,116	\$18,940	\$0	\$728	\$0	\$1,013	O.K.
26 Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O.K.
27									
28 Total COE Exp.	\$31,798		\$11,116	\$18,940	\$0	\$728	\$0	\$1,013	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.	\$19,609	N33	\$16,716	\$0	\$0	\$1,786	\$0	\$1,107	O.K.
37 Cable & Wire, Direct	55,332	Direct	0	0	0	55,332	0	0	O.K.
38									
39 Total C&WF Exp.	\$74,941		\$16,716	\$0	\$0	\$57,118	\$0	\$1,107	O.K.
40									
41 TOTAL PLT. SPEC. OPER. EXP.	\$119,578		\$31,814	\$25,726	\$0	\$59,001	\$0	\$3,038	O.K.
42									
43 TOTAL PLT. SPEC., ex SUPPORT	\$106,739		\$27,832	\$18,940	\$0	\$57,846	\$0	\$2,120	O.K.

Western Telephone Company

***** FCC PART 69 *****									
Operating Expenses and Taxes									
(A)	Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
57 NON-SPECIFIC OPER. EXP.:									
58									
59 Oth. Plt. and Equip., Alloc.	\$0	N18	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
60 Oth. Plt. and Equip., Direct	0	Direct	0	0	0	0	0	0	O.K.
61									
62 Total Oth. Plt. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
63									
64 Network Operations, Alloc.	\$13,457	N18	\$7,837	\$4,306	\$0	\$733	\$0	\$582	O.K.
65 Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66									
67 Total Network Oper. Exp.	\$13,457		\$7,837	\$4,306	\$0	\$733	\$0	\$582	O.K.
68									
69 Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70									
71 Depr., Support Assets	\$26,817	L23	\$8,317	\$14,172	\$0	\$2,412	\$0	\$1,916	O.K.
72 Depr., COE Switching	26,056	L44	0	26,056	0	0	0	0	O.K.
73 Depr., COE Operator	0	L32	0	0	0	0	0	0	O.K.
74 Depr., COE Transmission	13,639	L68	11,791	0	0	772	0	1,075	O.K.
75 Depr., IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
76 Depr., C&W Facilities	19,155	L117	16,329	0	0	1,745	0	1,082	O.K.
77 Depr., PHFU	0	L147	0	0	0	0	0	0	O.K.
78									
79 Total Depreciation Expense	\$85,667		\$36,438	\$40,228	\$0	\$4,929	\$0	\$4,072	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.	\$85,667		\$36,438	\$40,228	\$0	\$4,929	\$0	\$4,072	O.K.
89									
90 TOTAL NON-SPEC. OPER. EXP.	\$99,124		\$44,274	\$44,534	\$0	\$5,662	\$0	\$4,654	O.K.

Western Telephone Company

***** FCC PART 69 *****									
Operating Expenses and Taxes									
(A)	Part 36 IntraLATA Total (B)	Apportion (C)	Common Line (D)	Local Switching (E)	Information (F)	Common Transport (G)	Billing and Collection (H)	Other (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	22	(F)	0	0	22	0	0	0	O.K.
118 Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119									
120 Total Directory	\$22		\$0	\$0	\$22	\$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	9,469	(H)	0	0	0	0	0	9,469	O.K.
125 Bus. Ofc., EU Message	0	(H)	0	0	0	0	0	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	\$9,469		\$0	\$0	\$0	\$0	\$0	\$9,469	O.K.
134									
135 Cust. Serv., Msg. Process	\$2,790	(H)	0	0	0	0	2,790	0	O.K.
136 Cust. Serv., Other B&C	5,199	(H)	0	0	0	0	5,199	0	O.K.
137 Cust. Serv., CABS	8,794	N21	0	6,736	0	1,147	0	911	O.K.
138 Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139									
140 Total Customer Service	\$16,783		\$0	\$6,736	\$0	\$1,147	\$7,989	\$911	O.K.
141									
142 Total BO, CS, OS, Dir.	\$26,274		\$0	\$6,736	\$22	\$1,147	\$7,989	\$10,380	O.K.

Western Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
158 Other Cust. Serv., Alloc.	\$0	142	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
159 Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	0	O.K.
160										
161 Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162										
163 TOTAL CUSTOMER OPER. EXP.	\$26,274		\$0	\$6,736	\$22	\$1,147	\$7,989	\$10,380		O.K.
164										
165 "BIG-THREE" EXPENSES:										
166										
167 Total Plt. Specific Exp.	\$119,578	41	\$31,814	\$25,726	\$0	\$59,001	\$0	\$3,038		O.K.
168 Total Plt Non-specific Exp.	13,457	62 + 67 +69	7,837	4,306	0	733	0	582		O.K.
169 Total Customer Operations	26,274	163	0	6,736	22	1,147	7,989	10,380		O.K.
170										
171 TOTAL "BIG THREE" EXPENSES	\$159,310		\$39,651	\$36,768	\$22	\$60,881	\$7,989	\$14,000		O.K.
172										
173 CORPORATE OPERATIONS EXPENSE:										
174										
175 Exec. and Planning, Alloc.	\$23,937	N64	\$5,958	\$5,524	\$3	\$9,147	\$1,200	\$2,103		O.K.
176 Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0		O.K.
177										
178 Total Exec. and Planning	\$23,937		\$5,958	\$5,524	\$3	\$9,147	\$1,200	\$2,103		O.K.
179										
180 Admin. & General, Allocable	\$58,243	N64	\$14,496	\$13,442	\$8	\$22,258	\$2,921	\$5,118		O.K.
181 Admin. & General, Direct	25,707	Direct	6,398	5,933	4	9,824	1,289	2,259		O.K.
182										
183 Total Admin. and Gen.	\$83,950		\$20,895	\$19,375	\$12	\$32,082	\$4,210	\$7,377		O.K.
184										
185 TOTAL CORPORATE OPERATIONS	\$107,887		\$26,852	\$24,900	\$15	\$41,229	\$5,411	\$9,481		O.K.
186										
187 NON-INCOME TAXES:										
188										
189 Non-income Taxes, Allocable	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0		O.K.
190 Non-income Taxes, Direct	0	Direct	0	0	0	0	0	0		O.K.
191										O.K.
192										
193 Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0		O.K.
194										
195 TOTAL OPER. EXP. AND TAXES	\$352,864		\$102,941	\$101,896	\$37	\$107,039	\$13,400	\$27,552		O.K.

Western Telephone Company

***** FCC PART 69 *****									
InterLATA Revenue Requirement Summary									
Part 36 InterLATA Total									
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
Net Investment	\$0	Q52	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
Rate of Return	11.15%	B19	11.15%	11.15%	11.15%	11.15%	11.15%	11.15%	O.K.
Return on Rate Base	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
AFUDC	\$0	T37	0	0	0	0	0	0	O.K.
ITC Amortization	0	T37	0	0	0	0	0	0	O.K.
Other Return Adjustments	0	Direct	0	0	0	0	0	0	O.K.
Net Return	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
Interest Expense	\$0	T67	0	0	0	0	0	0	O.K.
Capitalized Payroll Taxes	0	T37	0	0	0	0	0	0	O.K.
Depreciation Adjustment	0	T37	0	0	0	0	0	0	O.K.
Other Income Adjustments	0	Direct	0	0	0	0	0	0	O.K.
After Tax Income	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
State Income Taxes	\$0	29	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
Federal Income Taxes	0	29	0	0	0	0	0	0	O.K.
Operating Expenses and Taxes	0	U195	0	0	0	0	0	0	O.K.
Uncollectibles	0	Direct	0	0	0	0	0	0	O.K.
Other Revenue Adjustments	0	Direct	0	0	0	0	0	0	O.K.
Basis for Gross Receipts Tax	0	16+31+32+33	0	0	0	0	0	0	O.K.
Gross Receipts Tax	0	37	0	0	0	0	0	0	O.K.
TOTAL REVENUE REQUIREMENT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

Western Telephone Company

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

Telephone Company

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

Telephone Company

***** FCC PART 69 ***** InterLATA Investment Detail		Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58 COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59 COE Exch. Line - Message	0	(D)	0	0	0	0	0	0	0	O.K.
60 COE Exch. Line - PL etc.	0	(I)	0	0	0	0	0	0	0	O.K.
61 COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	0	O.K.
62 COE Interexchange, Message	0	(G)	0	0	0	0	0	0	0	O.K.
63 COE Interexchange, PL	0	(I)	0	0	0	0	0	0	0	O.K.
64 COE Interexchange, Assigned	0	(G)	0	0	0	0	0	0	0	O.K.
65 COE H/R Message	0	(G)	0	0	0	0	0	0	0	O.K.
66 COE H/R Assigned	0	Direct	0	0	0	0	0	0	0	O.K.
67										
68 Total COE Transmission	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
69										
70 Total Central Office Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
71										
72 IOT EQUIPMENT:										
73										
74 Public Telephone	\$0	T43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
75 Coinless Pay Phone	0	(D)	0	0	0	0	0	0	0	O.K.
76 Customer Premises Equipment	0	T60	0	0	0	0	0	0	0	O.K.
77										
78 Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
79										
80 CABLE AND WIRE FACILITIES:										
81										
82 Exchange PL and WATS	\$0	(I)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83 Exchange Message	0	(D)	0	0	0	0	0	0	0	O.K.
84 Exchange Assigned	0	Direct	0	0	0	0	0	0	0	O.K.
85										
86 Total Exchange Line C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
87										
88 Exchange Trunk, Message	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
89 Exchange Trunk, PL	0	Direct	0	0	0	0	0	0	0	O.K.
90										
91 Total Exchange Trunk C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
92										
93 Interexchange Message	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
94 Interexchange PL, WATS	0	(I)	0	0	0	0	0	0	0	O.K.
95 Interexchange Assigned	0	(G)	0	0	0	0	0	0	0	O.K.
96										
97 Total Interexchange C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

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

elephone Company

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

Western Telephone Company

***** FCC PART 69 *****		Part 36 InterLATA Total		Source or Apportion		Common Line		Local Switching		Information		Common Transport		Billing and Collection		Other	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)								
ACCUM. DEPRECIATION, TPIS:																	
13	Support Assets	\$0	T28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
14	COE Switching	0	R44	0	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
15	COE Operator	0	R32	0	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
16	COE Transmission	0	R68	0	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
17	IOT Equipment	0	R78	0	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
18	Cable and Wire Facilities	0	R117	0	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
19	Other Plant	0	T37	0	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
20	Total Accum. Depr., TPIS	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
21	ACCUM. AMORTIZATION:																
22	Accum. Depreciation, PHFU	0	T37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
23	Accum. Amort., Tangible Inv.	0	T37	0	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
24	Accum. Amort., Intang. Inv.	0	T37	0	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
25	Accum. Amort., Other	0	T37	0	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
26	Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
27	Total Accum. Depr./Amort.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28	ACCUM. DEF. INC. TAXES, NET:																
29	Support Assets	\$0	T28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30	COE Switching	0	R44	0	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
31	COE Operator	0	R32	0	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
32	COE Transmission	0	R68	0	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
33	IOT Equipment	0	R78	0	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
34	Cable and Wire Fac.	0	R117	0	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
35	Unclassified	0	T37	0	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
36	Total Accum. Def. Inc. Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

Western Telephone Company

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

Western Telephone Company

***** FCC PART 69 ***** Apportionment Factors		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
60	Interstate Equiv. Factor	0.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
61	Wtd. Std. Work Seconds	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
62										
63	"BIG THREE" Expenses	\$0	U171	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
64	Factor	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
65										
66	Net Investment	0	P13	0	0	0	0	0	0	O.K.
67	Factor	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.

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

Western Telephone Company

***** FCC PART 69 *****									
Operating Expenses and Taxes									
(A)	Part 36 InterLATA Total (B)	Apportion (C)	Common Line (D)	Local Switching (E)	Information (F)	Common Transport (G)	Billing and Collection (H)	Other (I)	
57 NON-SPECIFIC OPER. EXP.:									
58									
59 Oth. Plt. and Equip., Alloc.	\$0	T18	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
60 Oth. Plt. and Equip., Direct	0	Direct	0	0	0	0	0	0	O.K.
61									
62 Total Oth. Plt. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
63									
64 Network Operations, Alloc.	\$0	T18	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
65 Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66									
67 Total Network Oper. Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
68									
69 Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70									
71 Depr., Support Assets	\$0	R23	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
72 Depr., COE Switching	0	R44	0	0	0	0	0	0	O.K.
73 Depr., COE Operator	0	R32	0	0	0	0	0	0	O.K.
74 Depr., COE Transmission	0	R68	0	0	0	0	0	0	O.K.
75 Depr., IOT Equipment	0	R78	0	0	0	0	0	0	O.K.
76 Depr., C&W Facilities	0	R117	0	0	0	0	0	0	O.K.
77 Depr., PHFU	0	R147	0	0	0	0	0	0	O.K.
78									
79 Total Depreciation Expense	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
80									
81 Amort., Tangible Assets	\$0	R141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
82 Amort., Intangible Assets	0	R144	0	0	0	0	0	0	O.K.
83 Other Amortization	0	Direct	0	0	0	0	0	0	O.K.
84 Direct Assigned Amort.	0	Direct	0	0	0	0	0	0	O.K.
85									
86 Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
87									
88 Total Depr. and Amort.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
89									
90 TOTAL NON-SPEC. OPER. EXP.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

Western Telephone Company

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

Western Telephone Company

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

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME Western Telephone Company
 PERIOD ADDRESSED ENDING DECEMBER 31, 2005
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NOTES: SEE SHEET "G" TO INPUT PART 36 ALLOCATION FACTORS.

				Intrastate					
				Message Telephone Service		Private Line			
***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
PLANT INVESTMENT DETAIL:									
21 Land, Allocable	11,519	—	—	—	—	—	—	—	—
22 Land, Direct	0	—	0	0	0	0	0	0	0
23 Motor Vehicles	267,590	—	—	—	—	—	—	—	—
24 Aircraft	0	—	—	—	—	—	—	—	—
25 Special Purpose Vehicles	0	—	—	—	—	—	—	—	—
26 Garage Work Equipment	0	—	—	—	—	—	—	—	—
27 Other Work Equipment	616,724	—	—	—	—	—	—	—	—
28 Buildings, Allocable	553,533	—	—	—	—	—	—	—	—
29 Buildings, Direct	0	—	0	0	0	0	0	0	0
30 Furniture	15,516	—	—	—	—	—	—	—	—
31 Office Equipment	52,417	—	—	—	—	—	—	—	—
32 General Purpose Computers	0	—	—	—	—	—	—	—	—
33 CAT 1 Oper. Sys., TSPS	0	—	—	—	—	—	—	—	—
34 CAT 1 Oper. Sys., Other TSPS	0	—	—	—	—	—	—	—	—
35 CAT 1 Oper. Sys., Aux. Pos.	0	—	—	—	—	—	—	—	—
36 CAT 1 Oper. Sys., Other	0	—	0	0	0	0	0	0	0
37 CAT 2 Tandem Sw. Allocable	0	—	—	—	—	—	—	—	—
38 CAT 2 Tandem Sw. Direct	0	—	0	0	0	0	0	0	0
39 CAT 3 Local Sw. Allocable	1,467,154	—	—	—	—	—	—	—	—
40 CAT 3 Local Sw. Direct	0	—	0	0	0	0	0	0	0
41 CAT 4.12 Exchange Trunk	0	—	—	—	—	—	—	—	—
42 CAT 4.12 Exch. Tr. Direct	0	—	0	0	0	0	0	0	0
43 CAT 4.13 Exch. Ln. Msg., PL & WATS	657,742	—	—	—	—	—	—	—	—
44 Reserved	0	—	—	—	—	—	—	—	—
45 CAT 4.13 Direct	121,201	—	121,201	0	0	0	0	0	0
46 CAT 4.23 Message, PL & WATS	48,911	—	—	—	—	—	—	—	—
47 Reserved	0	—	—	—	—	—	—	—	—
48 CAT 4.23 Direct	0	—	0	0	0	0	0	0	0
49 CAT 4.3 H/R Message	31,945	—	—	—	—	—	—	—	—
50 CAT 4.3 WATS	0	—	0	0	0	0	0	0	0
51 CAT 4.3 Direct	0	—	0	0	0	0	0	0	0
52 CAT 1 Other IOT Equipment	0	—	—	—	—	—	—	—	—
53 CAT 1 Coinless Pay Phones	0	—	0	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Western Telephone Company
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				Intrastate				
				Message Telephone Service		Private Line		
***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
70 CAT 2 CP Equipment	0	---	0	0	0	0	0	0
71 Reserved	0	---	---	---	---	---	---	---
72 Reserved	0	---	---	---	---	---	---	---
73 CAT 1.3 Joint Msg., Cat. 1.1 & 1.2 PL	1,382,072	---	---	---	---	---	---	---
74 Other CAT 1 C&WF	0	---	0	0	0	0	0	0
75 CAT 2 C&WF	67,978	---	---	---	---	---	---	---
76 CAT 2 C&WF, Wideband	0	---	0	0	0	0	0	0
77 CAT 3 Joint Message & PL/WATS	117,725	---	---	---	---	---	---	---
78 Reserved	0	---	---	---	---	---	---	---
79 CAT 3 Direct	0	---	0	0	0	0	0	0
80 CAT 4 Message	88,418	---	---	---	---	---	---	---
81 CAT 4 WATS	0	---	0	0	0	0	0	0
82 CAT 4 Direct	0	---	0	0	0	0	0	0
83 Allocable Support Leases	0	---	---	---	---	---	---	---
84 Direct Support Leases	0	---	0	0	0	0	0	0
85 COE Operator	0	---	---	---	---	---	---	---
86 COE Tandem Switch	0	---	---	---	---	---	---	---
87 COE Local Switch	0	---	---	---	---	---	---	---
88 COE Transmission	0	---	---	---	---	---	---	---
89 COE Direct	0	---	0	0	0	0	0	0
90 IOT Leases	0	---	0	0	0	0	0	0
91 C&WF Leases	0	---	0	0	0	0	0	0
92 Leasehold Imp. Land etc.	0	---	---	---	---	---	---	---
93 Leasehold Imp. COE Switching	0	---	---	---	---	---	---	---
94 Leasehold Imp. COE Operator	0	---	---	---	---	---	---	---
95 Leasehold Imp. COE Trans.	0	---	---	---	---	---	---	---
96 Leasehold Imp. IOT	0	---	0	0	0	0	0	0
97 Leasehold Imp. C&WF	0	---	0	0	0	0	0	0
98 Leasehold Imp. Other	0	---	0	0	0	0	0	0
99 Allocable Acct. No. 2690	0	---	---	---	---	---	---	---
100 Direct Acct. No. 2690	0	---	0	0	0	0	0	0
101 Materials and Supplies	107,617	---	---	---	---	---	---	---
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

Western Telephone Company
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				Intrastate				
				Message Telephone Service		Private Line		TOTAL INTRASTATE
***** FCC PART 36 *****				InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	(E)	(F)	(G)	(H)	(I)
123	TPUC -- Short Term, Alloc.	0	--		--	--	--	--
124	TPUC -- Short Term, Direct	0	--	0	0	0	0	0
125	TPUC -- Long Term, Alloc.	0	--		--	--	--	--
126	TPUC -- Long Term, Direct	0	--	0	0	0	0	0
127								
128	RESERVES AND DEFERRALS:							
129	Acc. Depr. Support Assets	926,567	--	--	--	--	--	--
130	Acc. Depr. COE Switching	970,579	--	--	--	--	--	--
131	Acc. Depr. COE Operator	0	--	--	--	--	--	--
132	Acc. Depr. COE Transmission	548,910	--	--	--	--	--	--
133	Acc. Depr. IOT Equipment	0	--	--	--	--	--	--
134	Acc. Depr. Cable and Wire Facilities	1,404,474	--	--	--	--	--	--
135	Acc. Depr. Other Plant	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
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	13,070	--	10,282	0	2,667	0	121
146								
147	OPERATING EXPENSES AND TAXES:							
148	Network Support, Alloc.	0	--	--	--	--	--	--
149	Network Support, Direct	0	--	0	0	0	0	0
150	General Support, Alloc.	60,191	--	--	--	--	--	--
151	General Support, Direct	0	--	0	0	0	0	0
152	Central Office Eq., Alloc.	162,122	--	--	--	--	--	--
153	Central Office Eq., Direct	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
158	Cable & Wire, Alloc.	82,581	--	--	--	--	--	--
159	Cable & Wire, Direct	55,332	--	0	0	55,332	0	0

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

Western Telephone Company
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***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				Private Line	TOTAL INTRASTATE
				Message Telephone Service					
				InterLATA	IntraLATA	InterLATA	IntraLATA		
				(E)	(F)	(G)	(H)		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
176 Oth. Ptl. and Equip., Alloc.	0	—	—	—	—	—	—	—	
177 Oth. Ptl. and Equip., Direct	0	—	0	—	0	0	0	0	
178 Network Operations, Alloc.	63,086	—	—	—	—	—	—	—	
179 Network Operations, Direct	0	—	0	0	0	0	0	0	
180 Total Access Expense	0	—	0	—	0	0	0	0	
181 Depr., Support Assets	125,714	—	—	—	—	—	—	—	
182 Depr., COE Switching	140,623	—	—	—	—	—	—	—	
183 Depr., COE Operator	0	—	—	—	—	—	—	—	
184 Depr., COE Transmission	63,544	—	—	—	—	—	—	—	
185 Depr., IOT Equipment	0	—	—	—	—	—	—	—	
186 Depr., C&W Facilities	80,669	—	—	—	—	—	—	—	
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.	281	—	—	—	—	—	—	—	
194 Operator Service, Direct	0	—	0	0	0	0	0	0	
195 Classified Directory	0	—	0	0	0	0	0	0	
196 Alphabetical Directory	240	—	—	—	—	—	—	—	
197 Foreign Directory	0	—	—	—	—	—	—	—	
198 Bus. Ofc., EU Presubscription	0	—	—	—	—	—	—	—	
199 Bus. Ofc., EU MTS & WATS	0	—	—	—	—	—	—	—	
200 Bus. Ofc., EU Access, P/L & all Other	56,113	—	—	—	—	—	—	—	
201 Bus. Ofc., IXC Special Access	0	—	—	—	—	—	—	—	
202 Bus. Ofc., IXC Switched Access	0	—	—	—	—	—	—	—	
203 Bus. Ofc., IXC B & C Services	0	—	—	—	—	—	—	—	
204 Coin Collect & Admin.	0	—	—	—	—	—	—	—	
205 Cust. Svc., Direct	0	—	0	0	0	0	0	0	
206 Cust. Serv., Msg. Process	3,478	—	—	—	—	—	—	—	
207 Cust. Serv., Other B&C	15,598	—	—	—	—	—	—	—	
208 Cust. Serv., CABS	17,587	—	—	—	—	—	—	—	
209 Cust. Serv., EU Common Line	0	—	0	0	0	0	0	0	
210 Other Cust. Serv., Alloc.	0	—	—	—	—	—	—	—	
211 Other Cust. Serv., Direct	0	—	0	0	0	0	0	0	
212 Exec. and Planning, Alloc.	74,589	—	—	—	—	—	—	—	
213 Exec. and Planning, Direct	0	—	0	0	0	0	0	0	

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Western Telephone Company
ENDING DECEMBER 31, 2005

				Intrastate							
				Message Telephone Service		Private Line					
***** FCC PART 36 *****				InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE			
(A)				(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
230	Admin. & General, Allocable	181,493	---	---	---	---	---	---	---	---	---
231	Admin. & General, Direct	25,707	---	0	---	0	25,707	---	0	---	25,707
232	Non-income Taxes, Allocable	0	---	---	---	---	---	---	---	---	---
233	Non-income Taxes, Direct	0	---	0	---	0	---	0	---	0	0
234											
235	OTHER INCOME STATEMENT:										
236	State Income Tax Rate	0.00%	---	---	---	---	---	---	---	---	---
237	Federal Income Tax Rate	34.00%	---	---	---	---	---	---	---	---	---
238	Gross Receipts Tax Rate	4.00%	---	---	---	---	---	---	---	---	---
239	Rate of Return	11.15%	---	---	---	---	---	---	---	---	---
240	AFUDC	0	---	---	---	---	---	---	---	---	---
241	ITC Amortization	0	---	---	---	---	---	---	---	---	---
242	Other Return Adjustments	0	---	0	---	0	---	0	---	0	0
243	Contributions	2,750	---	---	---	---	---	---	---	---	---
244	Interest Expense	37,766	---	---	---	---	---	---	---	---	---
245	Capital Lease Expense	0	---	---	---	---	---	---	---	---	---
246	Capitalized Payroll taxes	0	---	---	---	---	---	---	---	---	---
247	Depreciation Adjustment	0	---	---	---	---	---	---	---	---	---
248	Other Income Adjustments	0	---	0	---	0	---	0	---	0	0
249	Uncollectibles	0	---	0	---	0	---	0	---	0	0
250	Other Revenue Adjustments	0	---	0	---	0	---	0	---	0	0
251	Other Revenue Taxes	0	---	0	---	0	---	0	---	0	0
252											

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Western Telephone Company
ENDING DECEMBER 31, 2005

				Interstate		Intrastate			
		TOTAL COMPANY	Source/ Allocator	Other	Private Line		Private Line		TOTAL INTRASTATE
					InterLATA	IntraLATA	InterLATA	IntraLATA	
***** FCC PART 36 *****									
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
271 Working Loops	1,211	—	8	16	0	0	12	12	
272 Equivalent Interexchange Cct. Miles	2,241	—	0	216	0	0	162	162	
273 Interexchange Circuit Terminations	128	—	0	38	0	0	21	21	