

TELEC CONSULTING
RESOURCES

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

RECEIVED

AUG 24 2005

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

August 24, 2005

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

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

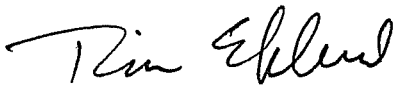
RE: Docket No. TC05-091, Western Telephone Company

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 2004 study filed on June 29, 2005 due to LECA withdrawal of the application for waiver ARSD 20:10:27:14 (Docket No. TC05-073). The new study uses actual 2004 minutes of use. 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,



Tim Eklund
TELEC Consulting Resources, Inc.

Enclosures

cc: Ms. Carmen Brown, Western Telephone Company

ATTACHMENT A

TARIFF SHEET

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	\$0.052023	\$0.061125	\$0.050505
Terminating RPM	\$0.060989	\$0.071660	\$0.050505

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

	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	\$408,833	J13	\$162,325	\$200,706	\$0	\$26,934	\$0	\$18,868	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	\$45,585		\$18,099	\$22,379	\$0	\$3,003	\$0	\$2,104	O.K.
19 Return Adjustments	0	J18-20	0	0	0	0	0	0	O.K.
20									
21 Net Return on Rate Base	\$45,585		\$18,099	\$22,379	\$0	\$3,003	\$0	\$2,104	O.K.
22 Income Taxes	18,516	J31-32	7,352	9,090	0	1,220	0	854	O.K.
23 Expenses and Other Taxes	387,835	J33-35, 40	107,298	124,462	46	113,818	13,895	28,315	O.K.
24									
25 Total IntraLATA Rev. Req.	\$451,935		\$132,749	\$155,930	\$46	\$118,041	\$13,895	\$31,274	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.	\$451,935		\$132,749	\$155,930	\$46	\$118,041	\$13,895	\$31,274	
	=====		=====	=====	=====	=====	=====	=====	
ACCESS ELEMENT MINUTES OF USE									
			2,337,192	2,337,192		2,337,192			
ACCESS RATE PER MINUTE									
	\$0.174021		\$0.056798	\$0.066717		\$0.050506			

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	\$1,369,991	\$0	\$393,166	\$0	\$15,667	\$408,833	O.K.
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		\$152,754	\$0	\$43,838	\$0	\$1,747	\$45,585	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	\$198,339		\$152,754	\$0	\$43,838	\$0	\$1,747	\$45,585	O.K.
28										
29	Contributions	2,750	H52	1,668	0	1,063	0	19	1,082	O.K.
30	Interest Expense	37,766	H44	29,205	0	8,239	0	322	8,561	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	\$157,823		\$121,881	\$0	\$34,537	\$0	\$1,405	\$35,942	O.K.
37										
38	State Income Taxes	\$0	Formula	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
39	Federal Income Taxes	81,303	Formula	62,787	0	17,792	0	724	18,516	O.K.
40	Operating Expenses and Taxes	1,208,948	I196	839,192	0	360,397	0	9,360	369,757	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	\$1,488,590		\$1,054,733	\$0	\$422,026	\$0	\$11,831	\$433,857	O.K.
45	Gross Receipts Taxes	62,025	Formula	43,947	0	17,584	0	493	18,077	O.K.
46	Other Revenue Taxes	0	V251	0	0	0	0	0	0	O.K.
47										
TOTAL REVENUE REQUIREMENT		\$1,550,614		\$1,098,680	\$0	\$439,611	\$0	\$12,324	\$451,935	O.K.

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			
					(A)	(B)	(C)	(D)			(E)
13	Land and Support Investment	\$1,517,299	D33	\$1,169,405	\$0	\$333,896	\$0	\$13,998	\$347,895	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	1,141,845	0	325,309	0	0	325,309	O.K.	
17	COE Transmission Equipment	859,799	D85	673,102	0	172,155	0	14,542	186,697	O.K.	
18											
19	Total COE	\$2,326,953		\$1,814,947	\$0	\$497,464	\$0	\$14,542	\$512,006	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	1,254,922	0	379,066	0	22,205	401,271		-1
22											
23	Total COE, IOT, C&WF	\$3,983,145		\$3,069,869	\$0	\$876,530	\$0	\$36,748	\$913,277		-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		\$4,239,274	\$0	\$1,210,426	\$0	\$50,746	\$1,261,172	-1.380929893814	
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		\$4,239,274	\$0	\$1,210,426	\$0	\$50,746	\$1,261,172	-1.380929893814	

Western Telephone Company

***** FCC PART 36 ***** Investment Summary		TOTAL COMPANY	Source/ Allocator	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				Interstate	InterLATA	IntraLATA	InterLATA			IntraLATA
					(A)	(B)	(C)			(D)
56	Other Assets, Net	0	V105	0	0	0	0	0	0	O.K.
57	Accumulated Depr./Amort	(3,850,530)	E34	(2,963,404)	0	(850,464)	0	(36,663)	(887,127)	*****
58	Accum. Def. Inc. Taxes, Net	(13,070)	E47	(10,073)	0	(2,876)	0	(121)	(2,997)	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		\$1,265,796	\$0	\$357,086	\$0	\$13,962	\$371,048	O.K.
62										
63	Materials and Supplies	107,617	H31	81,543	0	24,631	0	1,443	26,074	O.K.
64	Rural Tel. Bank Stock	0	H35	0	0	0	0	0	0	O.K.
65	Cash Working Capital	34,363	Formula	22,652	0	11,449	0	262	11,711	O.K.
66	Equal Access Investment	0	—	0	0	0	0	0	0	O.K.
67										
68	TOTAL NET INVESTMENT	\$1,778,824		\$1,369,991	\$0	\$393,166	\$0	\$15,667	\$408,833	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)	InterLATA	IntraLATA	InterLATA	IntraLATA	(I)
13	LAND AND SUPPORT ASSETS:								
14									
15	Land, Allocable	\$11,519	H33	\$8,878	\$0	\$2,535	\$0	\$106	\$2,641
16	Land, Direct	0	V22	0	0	0	0	0	0
17									
18	Total Land	\$11,519		\$8,878	\$0	\$2,535	\$0	\$106	\$2,641
19									
20	Motor Vehicles	\$267,590	H33	\$206,236	\$0	\$58,886	\$0	\$2,469	\$61,354
21	Aircraft	0	H33	0	0	0	0	0	0
22	Special Purpose Vehicles	0	H33	0	0	0	0	0	0
23	Garage Work Equipment	0	H33	0	0	0	0	0	0
24	Other Work Equipment	616,724	H33	475,318	0	135,716	0	5,690	141,406
25	Buildings, Allocable	553,533	H33	426,616	0	121,810	0	5,107	126,917
26	Buildings, Direct	0	V29	0	0	0	0	0	0
27	Furniture	15,516	H33	11,958	0	3,414	0	143	3,558
28	Office Equipment	52,417	H33	40,399	0	11,535	0	484	12,018
29	General Purpose Computers	0	H33	0	0	0	0	0	0
30									
31	Total Support Assets	\$1,505,780		\$1,160,527	\$0	\$331,361	\$0	\$13,892	\$345,253
32									
33	Tot. Land and Support Assets	\$1,517,299		\$1,169,405	\$0	\$333,896	\$0	\$13,998	\$347,895
34									
35									
36	CENTRAL OFFICE EQUIPMENT:								
37									
38	CAT 1 Oper. Sys., TSPS	\$0	G22	\$0	\$0	\$0	\$0	\$0	\$0
39	CAT 1 Oper. Sys., Other TSPS	0	G21	0	0	0	0	0	0
40	CAT 1 Oper. Sys., Aux. Pos.	0	G23	0	0	0	0	0	0
41	CAT 1 Oper. Sys., Other	0	V36	0	0	0	0	0	0
42									
43	Total CAT 1	\$0		\$0	\$0	\$0	\$0	\$0	\$0
44									
45									
46	CAT 2 Tandem Sw. Allocable	\$0	G26	\$0	\$0	\$0	\$0	\$0	\$0
47	CAT 2 Tandem Sw. Direct	0	V38	0	0	0	0	0	0
48									
49	Total CAT 2	\$0		\$0	\$0	\$0	\$0	\$0	\$0

Western Telephone Company

				Intrastate					
				Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other						
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
63 CAT 3 Local Sw. Allocable	\$1,467,154	G15	\$1,141,845	\$0	\$325,309	\$0	\$0	\$325,309	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		\$1,141,845	\$0	\$325,309	\$0	\$0	\$325,309	O.K.
67									O.K.
68 Total COE Sw. CAT 2&3	\$1,467,154		\$1,141,845	\$0	\$325,309	\$0	\$0	\$325,309	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	16,913	0	9,453	0	0	9,453	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		\$673,102	\$0	\$172,155	\$0	\$14,542	\$186,697	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

				Intrastate					
***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
111 CABLE AND WIRE FACILITIES:									
112									
113 CAT 1.1 IntraLATA PL/WATS	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	62,780	0	35,087	0	0	\$35,087	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		\$74,127	\$0	\$35,087	\$0	\$8,510	\$43,598	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		\$1,254,922	\$0	\$379,066	\$0	\$22,205	\$401,271	-1
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.

Western Telephone Company

		Intrastate								
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
					InterLATA	IntraLATA	InterLATA	IntraLATA		
***** FCC PART 36 ***** Plant Investment Detail		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
160										
161	COE Operator	\$0	H16	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162	COE Tandem Switch	0	H17	0	0	0	0	0	0	O.K.
163	COE Local Switch	0	H18	0	0	0	0	0	0	O.K.
164	COE Transmission	0	H20	0	0	0	0	0	0	O.K.
165	COE Direct	0	V89	0	0	0	0	0	0	O.K.
166										
167	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
168										
169	IOT Leases	\$0	V90	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170										
171	C&WF Leases	\$0	V91	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172										
173	TOTAL CAPITAL LEASES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
174		=====		=====	=====	=====	=====	=====	=====	
175										
176	LEASEHOLD IMPROVEMENTS:									
177										
178	Land and Support Assets	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
179	COE Switching	0	H18	0	0	0	0	0	0	O.K.
180	COE Operator	0	H16	0	0	0	0	0	0	O.K.
181	COE Transmission	0	H20	0	0	0	0	0	0	O.K.
182	IOT	0	V96	0	0	0	0	0	0	O.K.
183	C&WF	0	V97	0	0	0	0	0	0	O.K.
184	Other	0	V98	0	0	0	0	0	0	O.K.
185										
186	TOTAL LEASEHOLD IMPROVEMEN	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
187		=====		=====	=====	=====	=====	=====	=====	
188										
189	TPIS, EXCL. ACCT. No. 2690	\$5,500,444		\$4,239,274	\$0	\$1,210,426	\$0	\$50,746	\$1,261,172	-1.380929893814

Western Telephone Company

		Intrastate								
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone	Service	Private Line		TOTAL INTRASTATE	
					InterLATA	IntraLATA	InterLATA	IntraLATA		
***** FCC PART 36 ***** Plant Investment Detail		(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					
***** FCC PART 36 ***** Reserves and Deferrals		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	ACCUM. DEPRECIATION, TPIS:								
14									
15	Support Assets	\$926,567	H13	\$714,119	\$0	\$203,900	\$0	\$8,548	\$212,448 O.K.
16	COE Switching	970,579	H19	755,374	0	215,205	0	0	215,205 O.K.
17	COE Operator	0	H16	0	0	0	0	0	0 O.K.
18	COE Transmission	548,910	H20	429,720	0	109,906	0	9,284	119,190 O.K.
19	IOT Equipment	0	H25	0	0	0	0	0	0 O.K.
20	Cable and Wire Facilities	1,404,474	H31	1,064,191	0	321,453	0	18,831	340,284 O.K.
21	Other Plant	0	V135	0	0	0	0	0	0 O.K.
22									
23	Total Accum. Depr., TPIS	\$3,850,530		\$2,963,404	\$0	\$850,464	\$0	\$36,663	\$887,127 -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		\$2,963,404	\$0	\$850,464	\$0	\$36,663	\$887,127 -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	10,073	0	2,876	0	121	2,997 O.K.
46									
47	Total Accum. Def. Inc. Taxes	\$13,070		\$10,073	\$0	\$2,876	\$0	\$121	\$2,997 O.K.

Western Telephone Company

***** FCC PART 36 ***** Functional Distribution of Selected Investments		TOTAL COMPANY	Joint Use Message	Private Line				Extended Area Service	Other	
				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	0.778272	0.000000	0.221728	0.000000	0.000000	0.221728	O.K.	
16										
17 Conversation Minute-Miles	1.000000	CMM	0.641482	0.000000	0.358518	0.000000	0.000000	0.358518	O.K.	
18 Conversation Minutes	1.000000	CM	0.641482	0.000000	0.358518	0.000000	0.000000	0.358518	O.K.	
19 Subscriber Minutes (SLU)	1.000000	SLU	0.889137	0.000000	0.110863	0.000000	0.000000	0.110863	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

				Intrastate						
***** FCC PART 36 ***** Internal 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 Support Assets	1.000000	D31	0.770715	0.000000	0.220060	0.000000	0.009226	0.229285	-0.000000	251058
14 Land and Support Assets	1.000000	D33	0.770715	0.000000	0.220060	0.000000	0.009226	0.229285	-0.000000	251058
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	0.778272	0.000000	0.221728	0.000000	0.000000	0.221728	O.K.	
19 COE Total Switching	1.000000	D68	0.778272	0.000000	0.221728	0.000000	0.000000	0.221728	O.K.	
20 COE Transmission	1.000000	D85	0.782860	0.000000	0.200227	0.000000	0.016913	0.217140	O.K.	
21 Total COE	1.000000	C19	0.779967	0.000000	0.213783	0.000000	0.006249	0.220033	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	-0.000000	723552
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	0.629666	0.000000	0.298045	0.000000	0.072289	0.370334	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	0.757715	0.000000	0.228878	0.000000	0.013408	0.242285	-0.000000	603795
32										
33 Total Equipment	1.000000	C23	0.770715	0.000000	0.220060	0.000000	0.009226	0.229285	-0.000000	251058
34										
35 TPIS	1.000000	C32	0.770715	0.000000	0.220060	0.000000	0.009226	0.229285	-0.000000	251058
36 TPIS, excl. Acct. No. 2690	1.000000	D189	0.770715	0.000000	0.220060	0.000000	0.009226	0.229285	-0.000000	251058
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	0.773315	0.000000	0.218155	0.000000	0.008530	0.226685	-0.000000	181454
45 Total Net Investment	1.000000	C68	0.770167	0.000000	0.221026	0.000000	0.008807	0.229833	-0.000000	206377
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	0.667507	0.000000	0.324790	0.000000	0.007703	0.332493	-0.000000	143947
51										
52 Corporate Operations Expense	1.000000	I185	0.606612	0.000000	0.386388	0.000000	0.007000	0.393388	-0.000000	130815

Intrastate

teleecs.wk4

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	\$48,621	\$0	\$13,883	\$0	\$582	\$14,465	O.K.
66 Network Operations, Direct	0	V179	0	0	0	0	0	0	O.K.
67									
68 Total Network Oper. Exp.	\$63,086		\$48,621	\$0	\$13,883	\$0	\$582	\$14,465	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	\$96,890	\$0	\$27,665	\$0	\$1,160	\$28,824	O.K.
73 Depr., COE Switching	140,623	H19	109,443	0	31,180	0	0	31,180	O.K.
74 Depr., COE Operator	0	H16	0	0	0	0	0	0	O.K.
75 Depr., COE Transmission	63,544	H20	49,746	0	12,723	0	1,075	13,798	O.K.
76 Depr., IOT Equipment	0	H25	0	0	0	0	0	0	O.K.
77 Depr., C&W Facilities	80,669	H31	61,124	0	18,463	0	1,082	19,545	O.K.
78 Depr., PHFU	0	H38	0	0	0	0	0	0	O.K.
79									
80 Total Depreciation Expense	\$410,550		\$317,203	\$0	\$90,031	\$0	\$3,316	\$93,347	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		\$317,203	\$0	\$90,031	\$0	\$3,316	\$93,347	O.K.
90									
91 TOTAL NON-SPEC. OPER. EXP.	\$473,636		\$365,824	\$0	\$103,914	\$0	\$3,898	\$107,812	O.K.

Western Telephone Company

				Intrastate					
				Message Telephone Service		Private Line			
***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
CUSTOMER OPERATIONS EXPENSE:									
Marketing, Allocable	\$0	G35	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
Marketing, Direct	0	V192	0	0	0	0	0	0	O.K.
Total Marketing Expense	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
Operator Service, Alloc.	\$281	G24	\$281	\$0	\$0	\$0	\$0	\$0	O.K.
Operator Service, Direct	0	V194	0	0	0	0	0	0	O.K.
Total Operator Service	\$281		\$281	\$0	\$0	\$0	\$0	\$0	O.K.
Classified Directory	\$0	V195	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
Alphabetical Directory	240	G19	213	0	27	0	0	27	O.K.
Foreign Directory	0	G46	0	0	0	0	0	0	O.K.
Total Directory	\$240		\$213	\$0	\$27	\$0	\$0	\$27	O.K.
Bus. Ofc., EU Presubscription	\$0	G36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
Bus. Ofc., EU MTS & WATS	0	G37	0	0	0	0	0	0	O.K.
Bus. Ofc., EU Access, P/L & all Other	56,113	G38	46,644	0	8,656	0	813	9,469	O.K.
Bus. Ofc., IXC Special Access	0	G39	0	0	0	0	0	0	O.K.
Bus. Ofc., IXC Switched Access	0	G40	0	0	0	0	0	0	O.K.
Bus. Ofc., IXC B & C Services	0	G41	0	0	0	0	0	0	O.K.
Coin Collect & Admin.	0	G42	0	0	0	0	0	0	O.K.
Total Business Office	\$56,113		\$46,644	\$0	\$8,656	\$0	\$813	\$9,469	O.K.
Cust. Svc., Direct	\$0	V205	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
Cust. Serv., Msg. Process	3,478	G43	688	0	2,790	0	0	2,790	O.K.
Cust. Serv., Other B&C	15,598	G44	10,399	0	5,199	0	0	5,199	O.K.
Cust. Serv., CABS	17,587	G45	8,794	0	8,794	0	0	8,794	O.K.
Cust. Serv., EU Common Line	0	V209	0	0	0	0	0	0	O.K.
Total Customer Service	\$36,663		\$19,880	\$0	\$16,783	\$0	\$0	\$16,783	O.K.
Total Bus. Ofc., Cust. Serv.	\$92,776		\$66,524	\$0	\$25,439	\$0	\$813	\$26,252	O.K.

Western Telephone Company

		Intrastate								
		Message Telephone Service				Private Line				
***** FCC PART 36 ***** Operating Expenses and Taxes		TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
156	Other Cust. Serv., Alloc.	\$0	H48	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
157	Other Cust. Serv., Direct	0	V211	0	0	0	0	0	0	O.K.
158										
159	Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
160										
161	TOTAL CUSTOMER OPER. EXP.	\$93,297		\$67,018	\$0	\$25,465	\$0	\$813	\$26,279	O.K.
162										
163										
164	"BIG-THREE" EXPENSES:									
165										
166	Total Plt. Spec., ex Support	\$300,035	44	\$189,023	\$0	\$108,892	\$0	\$2,120	\$111,012	O.K.
167	Total Network Oper. Exp.	63,086	68	48,621	0	13,883	0	582	14,465	O.K.
168	Total Customer Operations	93,297	161	67,018	0	25,465	0	813	26,279	O.K.
169										
170	TOTAL "BIG THREE" EXPENSES	\$456,418		\$304,662	\$0	\$148,240	\$0	\$3,516	\$151,756	O.K.
171										
172										
173	CORPORATE OPERATIONS EXPENSE:									
174										
175	Exec. and Planning, Alloc.	\$74,589	H50	\$49,789	\$0	\$24,226	\$0	\$575	\$24,800	O.K.
176	Exec. and Planning, Direct	0	V213	0	0	0	0	0	0	O.K.
177										
178	Total Exec. and Planning	\$74,589		\$49,789	\$0	\$24,226	\$0	\$575	\$24,800	O.K.
179										
180	Admin. & General, Allocable	\$181,493	H50	\$121,148	\$0	\$58,947	\$0	\$1,398	\$60,345	O.K.
181	Admin. & General, Direct	25,707	V231	0	0	25,707	0	0	25,707	O.K.
182										
183	Total Admin. and Gen.	\$207,200		\$121,148	\$0	\$84,654	\$0	\$1,398	\$86,052	O.K.
184										
185	TOTAL CORPORATE OPERATIONS	\$281,789		\$170,937	\$0	\$108,880	\$0	\$1,973	\$110,853	O.K.
186										
187										
188	NON-INCOME TAXES:									
189										
190	Non-income Taxes, Allocable	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
191	Non-income Taxes, Direct	0	V233	0	0	0	0	0	0	O.K.
192										
193	Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
194										
195										
196	TOTAL OPER. EXP. AND TAXES	\$1,208,948		\$839,192	\$0	\$360,397	\$0	\$9,360	\$369,757	O.K.

Western Telephone Company

***** FCC PART 69 ***** IntraLATA Revenue Requirement Summary		Western Telephone Company							
		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 Net Investment	\$408,833	K52	\$162,325	\$200,706	\$0	\$26,934	\$0	\$18,868	O.K.
14 Rate of Return	11.15%	B19	11.15%	11.15%	11.15%	11.15%	11.15%	11.15%	O.K.
15									
16 Return on Rate Base	\$45,585		\$18,099	\$22,379	\$0	\$3,003	\$0	\$2,104	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	\$45,585		\$18,099	\$22,379	\$0	\$3,003	\$0	\$2,104	O.K.
23									
24 Interest Expense	8,561	N67	3,399	4,203	0	564	0	395	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	\$37,024		\$14,700	\$18,176	\$0	\$2,439	\$0	\$1,709	O.K.
30									
31 State Income Taxes	\$0	29	0	0	0	0	0	0	O.K.
32 Federal Income Taxes	18,516	29	7,352	9,090	0	1,220	0	854	O.K.
33 Operating Expenses and Taxes	369,757	O195	101,988	118,225	44	109,096	13,339	27,064	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	433,857	16+31+32+33	127,439	149,693	44	113,319	13,339	30,023	O.K.
38									
39									
40 Gross Receipts Tax	18,078	37	5,310	6,237	2	4,722	556	1,251	O.K.
41									
42									
43 TOTAL REVENUE REQUIREMENT	\$451,935		\$132,749	\$155,930	\$46	\$118,041	\$13,895	\$31,274	O.K.
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	\$347,895	L25	\$96,025	\$195,791	\$0	\$33,961	\$0	\$22,117	O.K.
14									
15 Central Office Equipment	\$512,006	L70	\$159,547	\$325,309	\$0	\$12,607	\$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	401,271	L117	335,247	0	0	43,819	0	22,205	O.K.
18									
19 Total COE, IOT, C&WF	\$913,277		\$494,794	\$325,309	\$0	\$56,427	\$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.	\$1,261,172		\$590,819	\$521,100	\$0	\$90,387	\$0	\$58,865	O.K.
24 Total Intangible Assets	0	L144	0	0	0	0	0	0	O.K.
25									
26 Total Plant In Service	\$1,261,172		\$590,819	\$521,100	\$0	\$90,387	\$0	\$58,865	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	\$1,261,172		\$590,819	\$521,100	\$0	\$90,387	\$0	\$58,865	O.K.
33									
34 less:									
35 Accum. Depr., Plt. in Serv.	887,127	M23	444,791	334,768	0	65,947	0	41,621	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	2,997	M47	1,404	1,238	0	215	0	140	O.K.
41									
42 plus:									
43 Other Assets	0	Direct	0	0	0	0	0	0	O.K.
44									
45 NET TELEPHONE PLANT	\$371,048		\$144,624	\$185,094	\$0	\$24,226	\$0	\$17,104	O.K.
46 plus:									
47 Class B RTB Stock	0	L171	0	0	0	0	0	0	O.K.
48 Materials and Supplies	26,074	L173	12,215	10,773	0	1,869	0	1,217	O.K.
49 Cash Working Capital	11,711	L175	5,486	4,839	0	839	0	547	O.K.
50 Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.
51									
52 NET INVESTMENT	\$408,833		\$162,325	\$200,706	\$0	\$26,934	\$0	\$18,868	O.K.
53									

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)	
13	LAND AND SUPPORT ASSETS:									
14										
15	Land Assets, Message	\$2,535	N28	700	1,427	0	247	0	161	O.K.
16	Land Assets, Private Line	106	N28	29	60	0	10	0	7	O.K.
17										
18	Total Land Assets	\$2,641		\$729	\$1,486	\$0	\$258	\$0	\$168	O.K.
19										
20	Support Assets, Message	\$331,361	N28	\$91,462	\$186,487	\$0	\$32,347	\$0	\$21,066	O.K.
21	Support Assets, Private Line	13,892	N28	3,834	7,818	0	1,356	0	883	O.K.
22										
23	Total Support Assets	\$345,253		\$95,296	\$194,305	\$0	\$33,703	\$0	\$21,949	O.K.
24										
25	Total Land and Supp. Assets	\$347,895		\$96,025	\$195,791	\$0	\$33,961	\$0	\$22,117	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	\$325,309	(E)	\$0	\$325,309	\$0	\$0	\$0	\$0	O.K.
40	Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41										
42	Total Local Switching	\$325,309		\$0	\$325,309	\$0	\$0	\$0	\$0	O.K.
43										
44	Total Switching	\$325,309		\$0	\$325,309	\$0	\$0	\$0	\$0	O.K.

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	9,453	(G)	0	0	0	9,453	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	\$186,697		\$159,547	\$0	\$0	\$12,607	\$0	\$14,542	O.K.	
69										
70 Total Central Office Equip.	\$512,006		\$159,547	\$325,309	\$0	\$12,607	\$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	\$35,087	(G)	\$0	\$0	\$0	\$35,087	\$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	\$43,598		\$0	\$0	\$0	\$35,087	\$0	\$8,510	O.K.	

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)		
111 H/R C&WF, Message	\$8,732	(G)	\$0	\$0	\$0	\$8,732	\$0	\$0	O.K.	
112 H/R C&WF, WATS	0	(I)	0	0	0	0	0	0	O.K.	
113 H/R C&WF, Assigned	0	Direct	0	0	0	0	0	0	O.K.	
114										
115 Total Host/Remote C&WF	\$8,732		\$0	\$0	\$0	\$8,732	\$0	\$0	O.K.	
116										
117 Total Cable and Wire Facil.	\$401,271		\$335,247	\$0	\$0	\$43,819	\$0	\$22,205	O.K.	
118										
119 TANGIBLE ASSETS:										
120										
121 Land and Support Leases	\$0	N28	0	0	0	0	0	0	O.K.	
122										
123 COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
124 COE Tandem Switching Leases	0	34	0	0	0	0	0	0	O.K.	
125 COE Local Switching Leases	0	39	0	0	0	0	0	0	O.K.	
126 COE Transmission Leases	0	68	0	0	0	0	0	0	O.K.	
127										
128 Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
129										
130 IOT Equipment Leases	\$0	78	0	0	0	0	0	0	O.K.	
131										
132 C&WF Leases	\$0	117	0	0	0	0	0	0	O.K.	
133										
134 Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
135										
136 Leasehold Impr., Alloc.	\$0	N37	0	0	0	0	0	0	O.K.	
137 Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	O.K.	
138										
139 Total Leasehold Improvementsa	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
140										
141 Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
142										
143										
144 TOTAL INTANGIBLE ASSETS	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
145										
146										
147 PROPERTY HELD FOR FUTURE USE	\$0	N46	0	0	0	0	0	0	O.K.	

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)	
161	PLANT UNDER CONSTRUCTION:									
162										
163	Short-term	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
164	Long-term	0	N46	0	0	0	0	0	0	O.K.
165										
166	Total Plt. Under Const.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
167										
168										
169	TELEPHONE PLANT ADJUSTMENT	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170										
171	CLASS B RTB STOCK	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172										
173	MATERIALS AND SUPPLIES	\$26,074	N37	\$12,215	\$10,773	\$0	\$1,869	\$0	\$1,217	O.K.
174										
175	CASH WORKING CAPITAL	\$11,711	N37	\$5,486	\$4,839	\$0	\$839	\$0	\$547	O.K.
176										
177	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

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	\$212,448	N28	\$58,640	\$119,564	\$0	\$20,739	\$0	\$13,506	O.K.
16 COE Switching	215,205	L44	0	215,205	0	0	0	0	O.K.
17 COE Operator	0	L32	0	0	0	0	0	0	O.K.
18 COE Transmission	119,190	L68	101,858	0	0	8,049	0	9,284	O.K.
19 IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
20 Cable and Wire Facilities	340,284	L117	284,294	0	0	37,159	0	18,831	O.K.
21 Other Plant	0	N37	0	0	0	0	0	0	O.K.
22									
23 Total Accum. Depr., TPIS	\$887,127		\$444,791	\$334,768	\$0	\$65,947	\$0	\$41,621	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.	\$887,127		\$444,791	\$334,768	\$0	\$65,947	\$0	\$41,621	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	2,997	N37	1,404	1,238	0	215	0	140	O.K.
46									
47 Total Accum. Def. Inc. Taxes	\$2,997		\$1,404	\$1,238	\$0	\$215	\$0	\$140	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	\$512,006	L70	\$159,547	\$325,309	\$0	\$12,607	\$0	\$14,542	O.K.	
14 Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.	
15 C&W Facilities	401,271	L117	335,247	0	0	43,819	0	22,205	O.K.	
16										
17 Total	\$913,277		\$494,794	\$325,309	\$0	\$56,427	\$0	\$36,748	O.K.	
18 Factor	1.000000		0.541778	0.356200	0.000000	0.061785	0.000000	0.040237	O.K.	
19										
20 Sum: Sw., Trans., Other	\$418,483	17	\$0	\$325,309	\$0	\$56,427	\$0	\$36,748	O.K.	
21 Factor	1.000000		0.000000	0.777353	0.000000	0.134836	0.000000	0.087811	O.K.	
22										
23 Central Office Equipment	\$512,006	L70	\$159,547	\$325,309	\$0	\$12,607	\$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	66,024	L117-83	0	0	0	43,819	0	22,205	O.K.	
26										
27 Total	\$578,030		\$159,547	\$325,309	\$0	\$56,427	\$0	\$36,748	O.K.	
28 Factor	1.000000		0.276019	0.562789	0.000000	0.097619	0.000000	0.063574	O.K.	
29										
30 General Support Facilities	\$347,895	L25	\$96,025	\$195,791	\$0	\$33,961	\$0	\$22,117	O.K.	
31 Central Office Equipment	512,006	13	159,547	325,309	0	12,607	0	14,542	O.K.	
32 Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.	
33 C&W Facilities	401,271	15	335,247	0	0	43,819	0	22,205	O.K.	
34 Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.	
35										
36 Total	\$1,261,172		\$590,819	\$521,100	\$0	\$90,387	\$0	\$58,865	O.K.	
37 Factor	1.000000		0.468469	0.413187	0.000000	0.071669	0.000000	0.046674	O.K.	
38										
39 Sum: Com. Ln., Sw., Trans.	\$1,202,307	36	\$590,819	\$521,100	\$0	\$90,387	\$0	\$0	O.K.	
40 Factor	1.000000		0.491405	0.433417	0.000000	0.075178	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	\$1,261,172	K26	\$590,819	\$521,100	\$0	\$90,387	\$0	\$58,865	O.K.	
46 Factor	1.000000		0.468469	0.413187	0.000000	0.071669	0.000000	0.046674	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	\$165,557	O171	\$39,478	\$42,419	\$27	\$61,822	\$7,989	\$13,821	O.K.
64	Factor	1.000000		0.238457	0.256223	0.000161	0.373420	0.048258	0.083484	(0)
65										
66	Net Investment	\$408,833	J13	\$162,325	\$200,706	\$0	\$26,934	\$0	\$18,868	O.K.
67	Factor	1.000000		0.397045	0.490925	0.000000	0.065880	0.000000	0.046150	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)		
13 PLANT SPEC. OPER. EXPENSE:										
14										
15 Network Support, Alloc.	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Network Support, Direct	0	Direct	0	0	0	0	0	0	0	O.K.
17										
18 Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19										
20 General Support, Alloc.	\$13,801	N30	\$3,809	\$7,767	\$0	\$1,347	\$0	\$877	\$877	O.K.
21 General Support, Direct	0	Direct	0	0	0	0	0	0	0	O.K.
22										
23 Total General Support Exp.	\$13,801		\$3,809	\$7,767	\$0	\$1,347	\$0	\$877	\$877	O.K.
24										
25 Central Office Eq., Alloc.	\$35,672	N31	\$11,116	\$22,665	\$0	\$878	\$0	\$1,013	\$1,013	O.K.
26 Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	0	O.K.
27										
28 Total COE Exp.	\$35,672		\$11,116	\$22,665	\$0	\$878	\$0	\$1,013	\$1,013	O.K.
29										
30 Cust. Premises Equip.	\$0	L76	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31 Other IOT	0	N43	0	0	0	0	0	0	0	O.K.
32 IOT Direct	0	Direct	0	0	0	0	0	0	0	O.K.
33										
34 Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35										
36 Cable & Wire, Alloc.	\$20,008	N33	\$16,716	\$0	\$0	\$2,185	\$0	\$1,107	\$1,107	O.K.
37 Cable & Wire, Direct	55,332	Direct	0	0	0	55,332	0	0	0	O.K.
38										
39 Total C&WF Exp.	\$75,340		\$16,716	\$0	\$0	\$57,517	\$0	\$1,107	\$1,107	O.K.
40										
41 TOTAL PLT. SPEC. OPER. EXP.	\$124,813		\$31,641	\$30,432	\$0	\$59,743	\$0	\$2,998	\$2,998	O.K.
42										
43 TOTAL PLT. SPEC., ex SUPPORT	\$111,012		\$27,832	\$22,665	\$0	\$58,395	\$0	\$2,120	\$2,120	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	
	(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.	\$14,465	N18	\$7,837	\$5,152	\$0	\$894	\$0	\$582	O.K.
65 Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66									
67 Total Network Oper. Exp.	\$14,465		\$7,837	\$5,152	\$0	\$894	\$0	\$582	O.K.
68									
69 Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70									
71 Depr., Support Assets	\$28,824	L23	\$7,956	\$16,222	\$0	\$2,814	\$0	\$1,832	O.K.
72 Depr., COE Switching	31,180	L44	0	31,180	0	0	0	0	O.K.
73 Depr., COE Operator	0	L32	0	0	0	0	0	0	O.K.
74 Depr., COE Transmission	13,798	L68	11,791	0	0	932	0	1,075	O.K.
75 Depr., IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
76 Depr., C&W Facilities	19,545	L117	16,329	0	0	2,134	0	1,082	O.K.
77 Depr., PHFU	0	L147	0	0	0	0	0	0	O.K.
78									
79 Total Depreciation Expense	\$93,347		\$36,077	\$47,402	\$0	\$5,880	\$0	\$3,989	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.	\$93,347		\$36,077	\$47,402	\$0	\$5,880	\$0	\$3,989	O.K.
89									
90 TOTAL NON-SPEC. OPER. EXP.	\$107,812		\$43,913	\$52,554	\$0	\$6,774	\$0	\$4,571	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:								
106	Marketing, Allocable	\$0	N37	\$0	\$0	\$0	\$0	\$0	O.K.
107	Marketing, Direct	0	Direct	0	0	0	0	0	O.K.
109	Total Marketing Expense	\$0		\$0	\$0	\$0	\$0	\$0	O.K.
111	Operator Service, Alloc.	\$0	N61	\$0	\$0	\$0	\$0	\$0	O.K.
112	Operator Service, Direct	0	Direct	0	0	0	0	0	O.K.
114	Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	O.K.
116	Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	O.K.
117	Alphabetical Directory	27	(F)	0	0	27	0	0	O.K.
118	Foreign Directory	0	Direct	0	0	0	0	0	O.K.
120	Total Directory	\$27		\$0	\$0	\$27	\$0	\$0	O.K.
122	Bus. Ofc., EU Presubscription	0	N40	\$0	\$0	\$0	\$0	\$0	O.K.
123	Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	O.K.
124	Bus. Ofc., EU Access PL & All Other	9,469	(H)	0	0	0	0	9,469	O.K.
125	Bus. Ofc., EU Message	0	(H)	0	0	0	0	0	O.K.
126	Bus. Ofc., EU Reserved	0	(I)	0	0	0	0	0	O.K.
127	Bus. Ofc., IX Special Access	0	(I)	0	0	0	0	0	O.K.
128	Bus. Ofc., IX Switched Access	0	N40	0	0	0	0	0	O.K.
129	Bus. Ofc., IX Billing and Collection	0	(H)	0	0	0	0	0	O.K.
130	Bus. Ofc., Coin Collection & Administ	0	(D)	0	0	0	0	0	O.K.
131	Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	O.K.
133	Total Business Office	\$9,469		\$0	\$0	\$0	\$0	\$9,469	O.K.
135	Cust. Serv., Msg. Process	\$2,790	(H)	0	0	0	2,790	0	O.K.
136	Cust. Serv., Other B&C	5,199	(H)	0	0	0	5,199	0	O.K.
137	Cust. Serv., CABS	8,794	N21	0	6,836	1,186	0	772	O.K.
138	Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	O.K.
140	Total Customer Service	\$16,783		\$0	\$6,836	\$1,186	\$7,989	\$772	O.K.
142	Total BO, CS, OS, Dir.	\$26,279		\$0	\$6,836	\$27	\$7,989	\$10,242	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.	\$26,279		\$0	\$6,836	\$27	\$1,186	\$7,989	\$10,242		O.K.
164										
165 "BIG-THREE" EXPENSES:										
166										
167 Total Plt. Specific Exp.	\$124,813	41	\$31,641	\$30,432	\$0	\$59,743	\$0	\$2,998		O.K.
168 Total Plt Non-specific Exp.	14,465	62 + 67 +69	7,837	5,152	0	894	0	582		O.K.
169 Total Customer Operations	26,279	163	0	6,836	27	1,186	7,989	10,242		O.K.
170										
171 TOTAL "BIG THREE" EXPENSES	\$165,557		\$39,478	\$42,419	\$27	\$61,822	\$7,989	\$13,821		O.K.
172										
173 CORPORATE OPERATIONS EXPENSE:										
174										
175 Exec. and Planning, Alloc.	\$24,800	N64	\$5,914	\$6,354	\$4	\$9,261	\$1,197	\$2,070		O.K.
176 Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0		O.K.
177										
178 Total Exec. and Planning	\$24,800		\$5,914	\$6,354	\$4	\$9,261	\$1,197	\$2,070		O.K.
179										
180 Admin. & General, Allocable	\$60,345	N64	\$14,390	\$15,462	\$10	\$22,534	\$2,912	\$5,038		O.K.
181 Admin. & General, Direct	25,707	Direct	6,130	6,587	4	9,600	1,241	2,146		O.K.
182										
183 Total Admin. and Gen.	\$86,052		\$20,520	\$22,049	\$14	\$32,134	\$4,153	\$7,184		O.K.
184										
185 TOTAL CORPORATE OPERATIONS	\$110,853		\$26,434	\$28,403	\$18	\$41,395	\$5,349	\$9,254		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	\$369,757		\$101,988	\$118,225	\$44	\$109,096	\$13,339	\$27,064		O.K.
	=====		=====	=====	=====	=====	=====	=====		

Western Telephone Company

***** FCC PART 69 *****									
InterLATA Revenue Requirement Summary									
	Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 Net Investment	\$0	Q52	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
14 Rate of Return	11.15%	B19	11.15%	11.15%	11.15%	11.15%	11.15%	11.15%	O.K.
15									
16 Return on Rate Base	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
17									
18 AFUDC	\$0	T37	0	0	0	0	0	0	O.K.
19 ITC Amortization	0	T37	0	0	0	0	0	0	O.K.
20 Other Return Adjustments	0	Direct	0	0	0	0	0	0	O.K.
21									
22 Net Return	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
23									
24 Interest Expense	\$0	T67	0	0	0	0	0	0	O.K.
25 Capitalized Payroll Taxes	0	T37	0	0	0	0	0	0	O.K.
26 Depreciation Adjustment	0	T37	0	0	0	0	0	0	O.K.
27 Other Income Adjustments	0	Direct	0	0	0	0	0	0	O.K.
28									
29 After Tax Income	\$0		\$0	\$0	\$0	\$0	\$0	\$0	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	0	U195	0	0	0	0	0	0	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	0	16+31+32+33	0	0	0	0	0	0	O.K.
38									
39									
40 Gross Receipts Tax	0	37	0	0	0	0	0	0	O.K.
41									
42									
43 TOTAL REVENUE REQUIREMENT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
44									

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		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.

Telephone Company

***** FCC PART 69 ***** InterLATA Investment Detail		Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
111 H/R C&WF, Message	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	\$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 Improvements	\$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.

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

Western Telephone Company

***** FCC PART 69 *****									
InterLATA Reserves and Deferrals									
(A)	Part 36 InterLATA Total (B)	Source or Apportion (C)	Common Line (D)	Local Switching (E)	Information (F)	Common Transport (G)	Billing and Collection (H)	Other (I)	
13	ACCUM. DEPRECIATION, TPIS:								
14									
15	Support Assets	\$0	T28	\$0	\$0	\$0	\$0	\$0	O.K.
16	COE Switching	0	R44	0	0	0	0	0	O.K.
17	COE Operator	0	R32	0	0	0	0	0	O.K.
18	COE Transmission	0	R68	0	0	0	0	0	O.K.
19	IOT Equipment	0	R78	0	0	0	0	0	O.K.
20	Cable and Wire Facilities	0	R117	0	0	0	0	0	O.K.
21	Other Plant	0	T37	0	0	0	0	0	O.K.
22									
23	Total Accum. Depr., TPIS	\$0		\$0	\$0	\$0	\$0	\$0	O.K.
24									
25	ACCUM. AMORTIZATION:								
26									
27	Accum. Depreciation, PHFU	0	T37	\$0	\$0	\$0	\$0	\$0	O.K.
28	Accum. Amort., Tangible Inv.	0	T37	0	0	0	0	0	O.K.
29	Accum. Amort., Intang. Inv.	0	T37	0	0	0	0	0	O.K.
30	Accum. Amort., Other	0	T37	0	0	0	0	0	O.K.
31									
32	Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	O.K.
33									
34	Total Accum. Depr./Amort.	\$0		\$0	\$0	\$0	\$0	\$0	O.K.
35									
36									
37	ACCUM. DEF. INC. TAXES, NET:								
38									
39	Support Assets	\$0	T28	\$0	\$0	\$0	\$0	\$0	O.K.
40	COE Switching	0	R44	0	0	0	0	0	O.K.
41	COE Operator	0	R32	0	0	0	0	0	O.K.
42	COE Transmission	0	R68	0	0	0	0	0	O.K.
43	IOT Equipment	0	R78	0	0	0	0	0	O.K.
44	Cable and Wire Fac.	0	R117	0	0	0	0	0	O.K.
45	Unclassified	0	T37	0	0	0	0	0	O.K.
46									
47	Total Accum. Def. Inc. Taxes	\$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	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	\$0	U171	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
64 Factor	0.000000		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	0	O.K.
67 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 ***** Operating Expenses and Taxes		Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 PLANT SPEC. OPER. EXPENSE:										
14										
15 Network Support, Alloc.	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Network Support, Direct	0	Direct	0	0	0	0	0	0	0	O.K.
17										
18 Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19										
20 General Support, Alloc.	\$0	T30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
21 General Support, Direct	0	Direct	0	0	0	0	0	0	0	O.K.
22										
23 Total General Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
24										
25 Central Office Eq., Alloc.	\$0	T31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
26 Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	0	O.K.
27										
28 Total COE Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
29										
30 Cust. Premises Equip.	\$0	R76	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31 Other IOT	0	T43	0	0	0	0	0	0	0	O.K.
32 IOT Direct	0	Direct	0	0	0	0	0	0	0	O.K.
33										
34 Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35										
36 Cable & Wire, Alloc.	\$0	T33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
37 Cable & Wire, Direct	0	Direct	0	0	0	0	0	0	0	O.K.
38										
39 Total C&WF Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40										
41 TOTAL PLT. SPEC. OPER. EXP.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
42										
43 TOTAL PLT. SPEC., ex SUPPORT	\$0		\$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)		
57 NON-SPECIFIC OPER. EXP.:										
58										
59 Oth. Plt. and Equip., Alloc.	\$0	T18	\$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.	\$0	T18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
65 Network Operations, Direct	0	Direct	0	0	0	0	0	0	0	O.K.
66										
67 Total Network Oper. Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
68										
69 Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70										
71 Depr., Support Assets	\$0	R23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
72 Depr., COE Switching	0	R44	0	0	0	0	0	0	0	O.K.
73 Depr., COE Operator	0	R32	0	0	0	0	0	0	0	O.K.
74 Depr., COE Transmission	0	R68	0	0	0	0	0	0	0	O.K.
75 Depr., IOT Equipment	0	R78	0	0	0	0	0	0	0	O.K.
76 Depr., C&W Facilities	0	R117	0	0	0	0	0	0	0	O.K.
77 Depr., PHFU	0	R147	0	0	0	0	0	0	0	O.K.
78										
79 Total Depreciation Expense	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
80										
81 Amort., Tangible Assets	\$0	R141	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
82 Amort., Intangible Assets	0	R144	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.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
89										
90 TOTAL NON-SPEC. OPER. EXP.	\$0		\$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)	
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	\$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.	\$0		\$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	\$0	O.K.
168 Total Plt Non-specific Exp.	0	62 + 67 +69	0	0	0	0	0	0	0	O.K.
169 Total Customer Operations	0	163	0	0	0	0	0	0	0	O.K.
170										
171 TOTAL "BIG THREE" EXPENSES	\$0		\$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	\$0	O.K.
176 Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	0	O.K.
177										
178 Total Exec. and Planning	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
179										
180 Admin. & General, Allocable	\$0	T64	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
181 Admin. & General, Direct	0	Direct	0	0	0	0	0	0	0	O.K.
182										
183 Total Admin. and Gen.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
184										
185 TOTAL CORPORATE OPERATIONS	\$0		\$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	\$0	O.K.
190 Non-income Taxes, Direct	0	Direct	0	0	0	0	0	0	0	O.K.
191										O.K.
192										
193 Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
194										
195 TOTAL OPER. EXP. AND TAXES	\$0		\$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, 2004
 RUN DATE AND TIME 24-Aug-05 02:16:43 PM

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

***** FCC PART 36 *****
 Western Telephone Company
 ENDING DECEMBER 31, 2004

		Intrastate							
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE
***** FCC PART 36 *****					InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
70	CAT 2 CP Equipment	0	—	0	0	0	0	0	0
71	Reserved	0	—	—	—	—	—	—	—
72	Reserved	0	—	—	—	—	—	—	—
73	CAT 1.3 Joint Msg., Cat. 1.1 & 1.2 PL	1,382,072	—	—	—	—	—	—	—
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
ENDING DECEMBER 31, 2004

				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)		
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	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	0		
136 Accum. Amort., Tangible Inv.	0	---	---	---	---	---	---	---		
137 Accum. Amort., Intang. Inv.	0	---	---	---	---	---	---	---		
138 Accum. Amort., Other	0	---	0	0	0	0	0	0		
139 Acc. Def. IT Support Assets	0	---	---	---	---	---	---	---		
140 Acc. Def. IT COE Switching	0	---	---	---	---	---	---	---		
141 Acc. Def. IT COE Operator	0	---	---	---	---	---	---	---		
142 Acc. Def. IT COE Trans.	0	---	---	---	---	---	---	---		
143 Acc. Def. IT IOT Equipment	0	---	---	---	---	---	---	---		
144 Acc. Def. IT C&WF	0	---	---	---	---	---	---	---		
145 Acc. Def. IT Unclassified	13,070	---	10,073	0	2,876	0	121	2,997		
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.	60,191	---	---	---	---	---	---	---		
151 General Support, Direct	0	---	0	0	0	0	0	0		
152 Central Office Eq., Alloc.	162,122	---	---	---	---	---	---	---		
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.	82,581	---	---	---	---	---	---	---		
159 Cable & Wire, Direct	55,332	---	0	0	55,332	0	0	55,332		

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Western Telephone Company
ENDING DECEMBER 31, 2004

***** FCC PART 36 *****		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE
					Message Telephone Service		Private Line		
					InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
176	Oth. Plt. and Equip., Alloc.	0	---	---	---	---	---	---	---
177	Oth. Plt. and Equip., Direct	0	---	0	0	0	0	0	0
178	Network Operations, Alloc.	63,086	---	---	---	---	---	---	---
179	Network Operations, Direct	0	---	0	0	0	0	0	0
180	Total Access Expense	0	---	0	0	0	0	0	0
181	Depr., Support Assets	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, 2004

				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	0	25,707
232	Non-income Taxes, Allocable	0	---	---	---	---	---	---	---
233	Non-income Taxes, Direct	0	---	0	0	0	0	0	0
234									
235	OTHER INCOME STATEMENT:								
236	State Income Tax Rate	0.00%	---	---	---	---	---	---	
237	Federal Income Tax Rate	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	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	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

: *****

Western Telephone Company
ENDING DECEMBER 31, 2004

				Interstate		Intrastate			
		TOTAL COMPANY	Source/ Allocator	Other	Private Line		Private Line		TOTAL INTRASTATE
***** FCC PART 36 *****					InterLATA	IntraLATA	InterLATA	IntraLATA	
(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