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SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

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August 24, 2005

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. TC05-092, Beresford Municipal Telephone Company

Dear Ms. Bonrud:

On behalf of Beresford Municipal Telephone Company (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: Mr. Todd Hansen, Beresford Municipal Telephone Company

ATTACHMENT A

TARIFF SHEET

Beresford Municipal 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	\$0.021848	\$0.038261	\$0.018696
Terminating RPM	\$0.028936	\$0.050673	\$0.018696

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

By: 

Of: TELECOM Consulting Resources, Inc.

For: Beresford Municipal Telephone Company

Beresford Municipal 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	\$356,528	J13	\$182,412	\$157,182	\$0	\$13,102	\$0	\$3,831	O.K.
16	Rate of Return	10.00%		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	
17										
18	Return on Rate Base	\$35,653		\$18,241	\$15,718	\$0	\$1,310	\$0	\$383	O.K.
19	Return Adjustments	0	J18-20	0	0	0	0	0	0	O.K.
20										
21	Net Return on Rate Base	\$35,653		\$18,241	\$15,718	\$0	\$1,310	\$0	\$383	O.K.
22	Income Taxes	0	J31-32	0	0	0	0	0	0	O.K.
23	Expenses and Other Taxes	248,219	J33-35, 40	46,907	98,164	208	45,943	22,494	34,504	O.K.
24										
25	Total IntraLATA Rev. Req.	\$283,872		\$65,148	\$113,882	\$208	\$47,254	\$22,494	\$34,887	O.K.
26										
27										
28										
29	INTERLATA:									
30										
31	Net Investment	\$0	P13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
32	Rate of Return	10.00%		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	
33										
34	Return on Rate Base	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35	Return Adjustments	0	P18-20	0	0	0	0	0	0	O.K.
36										
37	Net Return on Rate Base	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
38	Income Taxes	0	P31-32	0	0	0	0	0	0	O.K.
39	Expenses and Other Taxes	0	P33-35, 40	0	0	0	0	0	0	O.K.
40										
41	Total InterLATA Rev. Req.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
42										
43										
44										
45	TOTAL INTRASTATE REV. REQ.	\$283,872		\$65,148	\$113,882	\$208	\$47,254	\$22,494	\$34,887	
	ACCESS ELEMENT MINUTES OF USE			2,527,538	2,527,538		2,527,538			
	ACCESS RATE PER MINUTE	\$0.089527		\$0.025775	\$0.045056		\$0.018695			

Beresford Municipal Telephone Company

***** FCC PART 36 ***** Revenue Requirement Summary		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
					Message Telephone Service		Private Line			
					InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	State Income Tax Rate	0.00%	—	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
14	Federal Income Tax Rate	0.00%	—	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
15	Gross Receipts Tax Rate	0.00%	—	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
16										
17										
18	Net Investment	\$1,520,156	C68	\$1,163,628	\$0	\$353,281	\$0	\$3,247	\$356,528	O.K.
19	Rate of Return	10.00%	—	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	
20										
21	Return on Rate Base	\$152,016		\$116,363	\$0	\$35,328	\$0	\$325	\$35,653	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	\$152,016		\$116,363	\$0	\$35,328	\$0	\$325	\$35,653	O.K.
28										
29	Contributions	0	H52	0	0	0	0	0	0	O.K.
30	Interest Expense	0	H44	0	0	0	0	0	0	O.K.
31	Capital Lease Expense	0	H46	0	0	0	0	0	0	O.K.
32	Capitalized Payroll taxes	0	H36	0	0	0	0	0	0	O.K.
33	Depreciation Adjustment	0	H36	0	0	0	0	0	0	O.K.
34	Other Income Adjustments	0	V248	0	0	0	0	0	0	O.K.
35										
36	After Tax Income	\$152,016		\$116,363	\$0	\$35,328	\$0	\$325	\$35,653	O.K.
37										
38	State Income Taxes	\$0	Formula	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
39	Federal Income Taxes	0	Formula	0	0	0	0	0	0	O.K.
40	Operating Expenses and Taxes	788,191	H196	539,972	0	247,371	0	849	248,219	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	\$940,207		\$656,334	\$0	\$282,699	\$0	\$1,173	\$283,872	O.K.
45	Gross Receipts Taxes	0	Formula	0	0	0	0	0	0	O.K.
46	Other Revenue Taxes	0	V251	0	0	0	0	0	0	O.K.
47										
	TOTAL REVENUE REQUIREMENT	\$940,207		\$656,334	\$0	\$282,699	\$0	\$1,173	\$283,872	O.K.

Beresford Municipal Telephone Company

		Intrastate								
		Message Telephone Service				Private Line		TOTAL		
***** FCC PART 36 ***** Investment Summary		TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Land and Support Investment	\$400,627	D33	\$306,350	\$0	\$93,476	\$0	\$802	\$94,277	O.K.
14										
15	COE Operator Equipment	\$0	D43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16	COE Switching Equipment	1,150,465	D68	861,896	0	288,569	0	0	288,569	O.K.
17	COE Transmission Equipment	177,895	D85	152,011	0	24,769	0	1,115	25,884	O.K.
18										
19	Total COE	\$1,328,360		\$1,013,907	\$0	\$313,338	\$0	\$1,115	\$314,453	O.K.
20	Info. Orig./Term. Equipment	0	D94	0	0	0	0	0	0	O.K.
21	Cable and Wire Facilities	1,784,324	D137	1,366,285	0	412,925	0	5,114	418,039	O.K.
22										
23	Total COE, IOT, C&WF	\$3,112,684		\$2,380,192	\$0	\$726,263	\$0	\$6,229	\$732,492	O.K.
24										
25	Total Capital Leases	\$0	D173	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
26										
27	Leasehold Improvements	\$0	D186	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28										
29	Intangible Assets	\$0	D209	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30										
31										
32	Total Tele. Plt. In Service	\$3,513,311		\$2,686,542	\$0	\$819,739	\$0	\$7,030	\$826,769	O.K.
33										
34	Plant Held, Future Use	\$0	D214-215	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35	TPUC, Short-term	0	D216-217	0	0	0	0	0	0	O.K.
36	TPUC, Long-term	0	D218-219	0	0	0	0	0	0	O.K.
37	Tel. Plt. Adjustment	0	D220-221	0	0	0	0	0	0	O.K.
38										
39	Total Other Tel. Plt.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40										
41										
42	TOTAL TELEPHONE PLANT	\$3,513,311		\$2,686,542	\$0	\$819,739	\$0	\$7,030	\$826,769	O.K.

Beresford Municipal Telephone Company

		Intrastate								
		Message Telephone Service			Private Line					
***** FCC PART 36 ***** Investment Summary	TOTAL COMPANY	Source/ Allocator	Interstate	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
56	Other Assets, Net	0	V105	0	0	0	0	0	O.K.	
57	Accumulated Depr./Amort	(2,021,362)	E34	(1,541,889)	0	(475,659)	0	(3,814)	O.K.	
58	Accum. Def. Inc. Taxes, Net	0	E47	0	0	0	0	0	O.K.	
59	Oth. Liab. & Def. Cr., Net	0	V106	0	0	0	0	0	O.K.	
60										
61	TOTAL NET PLANT	\$1,491,949		\$1,144,653	\$0	\$344,080	\$0	\$3,216	\$347,296	O.K.
62										
63	Materials and Supplies	2,612	H31	2,000	0	604	0	7	612	O.K.
64	Rural Tel. Bank Stock	0	H35	0	0	0	0	0	0	O.K.
65	Cash Working Capital	25,595	Formula	16,976	0	8,596	0	23	8,619	O.K.
66	Equal Access Investment	0	---	0	0	0	0	0	0	O.K.
67										
68	TOTAL NET INVESTMENT	\$1,520,156		\$1,163,628	\$0	\$353,281	\$0	\$3,247	\$356,528	O.K.
69										

Beresford Municipal Telephone Company

***** FCC PART 36 ***** Plant Investment Detail (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Intrastate				TOTAL INTRASTATE (I)	
				Message Telephone Service		Private Line			
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)		
13 LAND AND SUPPORT ASSETS:									
14									
15 Land, Allocable	\$11,910	H33	\$9,107	\$0	\$2,779	\$0	\$24	\$2,803	O.K.
16 Land, Direct	0	V22	0	0	0	0	0	0	O.K.
17									
18 Total Land	\$11,910		\$9,107	\$0	\$2,779	\$0	\$24	\$2,803	O.K.
19									
20 Motor Vehicles	\$84,506	H33	\$64,620	\$0	\$19,717	\$0	\$169	\$19,886	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	169,478	H33	129,596	0	39,543	0	339	39,882	O.K.
25 Buildings, Allocable	83,331	H33	63,721	0	19,443	0	167	19,610	O.K.
26 Buildings, Direct	0	V29	0	0	0	0	0	0	O.K.
27 Furniture	17,472	H33	13,360	0	4,077	0	35	4,112	O.K.
28 Office Equipment	0	H33	0	0	0	0	0	0	O.K.
29 General Purpose Computers	33,930	H33	25,945	0	7,917	0	68	7,985	O.K.
30									
31 Total Support Assets	\$388,717		\$297,242	\$0	\$90,697	\$0	\$778	\$91,475	O.K.
32									
33 Tot. Land and Support Assets	\$400,627		\$306,350	\$0	\$93,476	\$0	\$802	\$94,277	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.

Beresford Municipal Telephone Company

***** FCC PART 36 ***** Plant Investment Detail		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
					Message Telephone Service		Private Line			
					InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
63	CAT 3 Local Sw. Allocable	\$1,150,465	G15	\$861,896	\$0	\$288,569	\$0	\$0	\$288,569	O.K.
64	CAT 3 Local Sw. Direct	0	V40	0	0	0	0	0	0	O.K.
65										
66	Total CAT 3	\$1,150,465		\$861,896	\$0	\$288,569	\$0	\$0	\$288,569	O.K.
67										O.K.
68	Total COE Sw. CAT 2&3	\$1,150,465		\$861,896	\$0	\$288,569	\$0	\$0	\$288,569	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	78,255	G13	58,691	0	19,564	0	0	19,564	O.K.
76	CAT 4.13 PL, WATS, Local	3,342	F18	3,239	0	0	0	103	103	O.K.
77	CAT 4.13 Direct	60,541	V45	60,541	0	0	0	0	0	O.K.
78	CAT 4.23 Message	15,517	G18	10,312	0	5,205	0	0	5,205	O.K.
79	CAT 4.23 PL, WATS	20,240	F24	19,228	0	0	0	1,012	1,012	O.K.
80	CAT 4.23 Direct	0	V48	0	0	0	0	0	0	O.K.
81	CAT 4.3 H/R Message	0	G29	0	0	0	0	0	0	O.K.
82	CAT 4.3 WATS	0	V50	0	0	0	0	0	0	O.K.
83	CAT 4.3 Direct	0	V51	0	0	0	0	0	0	O.K.
84										
85	Total COE CAT 4	\$177,896		\$152,011	\$0	\$24,769	\$0	\$1,115	\$25,884	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										

Beresford Municipal Telephone Company

***** FCC PART 36 ***** Plant Investment Detail (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Intrastate				TOTAL INTRASTATE (I)	
				Message Telephone Service		Private Line			
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)		
111 CABLE AND WIRE FACILITIES:									
112									
113 CAT 1.1 IntraLATA PL/WATS	17,751	F31	\$15,663	\$0	\$0	\$0	\$2,088	\$2,088	O.K.
114 CAT 1.2 InterLATA PL/WATS	50,120	F31	50,120	0	0	0	0	0	O.K.
115 CAT 1.3 Joint Message	1,589,226	G13	1,191,919	0	397,306	0	0	397,306	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	\$1,657,097		\$1,257,702	\$0	\$397,306	\$0	\$2,088	\$399,395	O.K.
119									
120 CAT 2 C&WF	\$19,987	G28	\$19,987	\$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	\$19,987		\$19,987	\$0	\$0	\$0	\$0	\$0	O.K.
124									
125 CAT 3 Joint Message	46,560	G17	30,942	0	15,619	0	0	\$15,619	O.K.
126 CAT 3 PL/WATS etc.	60,680	F36	57,654	0	0	0	3,026	3,026	O.K.
127 CAT 3 Direct	0	V79	0	0	0	0	0	0	O.K.
128									
129 Total CAT 3 C&WF	\$107,240		\$88,596	\$0	\$15,619	\$0	\$3,026	\$18,644	O.K.
130									
131 CAT 4 Message	\$0	G29	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
132 CAT 4 WATS	0	V81	0	0	0	0	0	0	O.K.
133 CAT 4 Direct	0	V82	0	0	0	0	0	0	O.K.
134									
135 Total CAT 4 C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
136									
137 TOTAL C&WF	\$1,784,324		\$1,366,285	\$0	\$412,925	\$0	\$5,114	\$418,039	O.K.
138									
139									
140 CAPITAL LEASES:									
141									
142 Allocable Support Leases	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
143 Direct Support Leases	0	V84	0	0	0	0	0	0	O.K.
144									
145 Total Support Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

Beresford Municipal Telephone Company

***** FCC PART 36 ***** Plant Investment Detail (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Intrastate				TOTAL INTRASTATE (I)	
				Message Telephone Service		Private Line			
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)		
160									
161	\$0	H16	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162	0	H17	0	0	0	0	0	0	O.K.
163	0	H18	0	0	0	0	0	0	O.K.
164	0	H20	0	0	0	0	0	0	O.K.
165	0	V89	0	0	0	0	0	0	O.K.
166									
167	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
168									
169	\$0	V90	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170									
171	\$0	V91	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172									
173	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
174									
175									
176									
177									
178	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
179	0	H18	0	0	0	0	0	0	O.K.
180	0	H16	0	0	0	0	0	0	O.K.
181	0	H20	0	0	0	0	0	0	O.K.
182	0	V96	0	0	0	0	0	0	O.K.
183	0	V97	0	0	0	0	0	0	O.K.
184	0	V98	0	0	0	0	0	0	O.K.
185									
186	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
187									
188									
189	\$3,513,311		\$2,686,542	\$0	\$819,739	\$0	\$7,030	\$826,769	O.K.

Beresford Municipal Telephone Company

		Intrastate								
		Message Telephone Service				Private Line		TOTAL		
***** FCC PART 36 ***** Plant Investment Detail		TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
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.

Beresford Municipal Telephone Company

***** FCC PART 36 ***** Reserves and Deferrals	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 ACCUM. DEPRECIATION, TPIS:										
14										
15 Support Assets	\$179,004	H13	\$136,880	\$0	\$41,766	\$0	\$358	\$42,124	O.K.	
16 COE Switching	719,279	H19	538,864	0	180,415	0	0	180,415	O.K.	
17 COE Operator	0	H16	0	0	0	0	0	0	O.K.	
18 COE Transmission	69,680	H20	59,542	0	9,702	0	437	10,138	O.K.	
19 IOT Equipment	0	H25	0	0	0	0	0	0	O.K.	
20 Cable and Wire Facilities	1,053,399	H31	806,604	0	243,776	0	3,019	246,795	O.K.	
21 Other Plant	0	V135	0	0	0	0	0	0	O.K.	
22										
23 Total Accum. Depr., TPIS	\$2,021,362		\$1,541,889	\$0	\$475,659	\$0	\$3,814	\$479,473	O.K.	
24										
25 ACCUM. AMORTIZATION:										
26										
27 Accum. Depreciation, PHFU	\$0	H38	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
28 Accum. Amort., Tangible Inv.	0	H40	0	0	0	0	0	0	O.K.	
29 Accum. Amort., Intang. Inv.	0	H41	0	0	0	0	0	0	O.K.	
30 Accum. Amort., Other	0	V138	0	0	0	0	0	0	O.K.	
31										
32 Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
33										
34 Total Accum. Depr./Amort.	\$2,021,362		\$1,541,889	\$0	\$475,659	\$0	\$3,814	\$479,473	O.K.	
35										
36										
37 ACCUM. DEF. INC. TAXES, NET:										
38										
39 Support Assets	0	H13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
40 COE Switching	0	H19	0	0	0	0	0	0	O.K.	
41 COE Operator	0	H16	0	0	0	0	0	0	O.K.	
42 COE Transmission	0	H20	0	0	0	0	0	0	O.K.	
43 IOT Equipment	0	H25	0	0	0	0	0	0	O.K.	
44 Cable and Wire Fac.	0	H31	0	0	0	0	0	0	O.K.	
45 Unclassified	0	V145	0	0	0	0	0	0	O.K.	
46										
47 Total Accum. Def. Inc. Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	

Beresford Municipal Telephone Company

***** FCC PART 36 ***** Functional Distribution of Selected Investments (A)	TOTAL COMPANY (B)	Joint Use Message (C)	Private Line				Extended Area Service (H)	Other (I)	
			Interstate		Intrastate				
			InterLATA	IntraLATA	InterLATA	IntraLATA			
			(D)	(E)	(F)	(G)			
13 TRANS. CCT EQUIPMENT:									
14									
15 Working Loops	1,587	1,522	48	0	0	2	0	15	O.K.
16 Avg. Cost per Loop	51.42	51.42	51.42	51.42	51.42	51.42	51.42	51.42	
17									
18 CAT 4.13 Exch Ln. Invest.	\$81,597	\$78,255	\$2,468	\$0	\$0	\$103	\$0	\$771	
19									
20									
21 Circuit Terminations	212	92	114	0	0	6	0	0	O.K.
22 Avg. Cost per Termination	168.67	168.67	168.67	168.67	168.67	168.67	168.67	168.67	
23									
24 CAT 4.23 Other IX	\$35,757	\$15,517	\$19,228	\$0	\$0	\$1,012	\$0	\$0	
25									
26									
27 C&WF INVESTMENT:									
28									
29 Working Loops	1,587	1,522	48	0	0	2	0	15	
30 Loops Factor	1.000000	0.959042	0.030246	0.000000	0.000000	0.001260	0.000000	0.009452	
31 CAT 1 Exchange C&WF	\$1,657,097	\$1,589,226	\$50,120	\$0	\$0	\$2,088	\$0	\$15,663	O.K.
32									
33									
34 Equivalent IX Circuit Miles	1,276	554	686	0	0	36	0	0	O.K.
35 IX Cct. Miles Factor	1.000000	0.434169	0.537618	0.000000	0.000000	0.028213	0.000000	0.000000	
36 CAT 3 Interexch. C&WF	\$107,240	\$46,560	\$57,654	\$0	\$0	\$3,026	\$0	\$0	

Beresford Municipal Telephone Company

***** FCC PART 36 ***** Physical Allocation Factors	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
				Message Telephone Service		Private Line			
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 Subscriber Plant Fact. (SPF)	1.000000	SPF	0.750000	0.000000	0.250000	0.000000	0.000000	0.250000	O.K.
14									
15 Dial Equipment Minutes (DEM)	1.000000	DEM	0.749172	0.000000	0.250828	0.000000	0.000000	0.250828	O.K.
16									
17 Conversation Minute-Miles	1.000000	CMM	0.664552	0.000000	0.335448	0.000000	0.000000	0.335448	O.K.
18 Conversation Minutes	1.000000	CM	0.664552	0.000000	0.335448	0.000000	0.000000	0.335448	O.K.
19 Subscriber Minutes (SLU)	1.000000	SLU	0.874586	0.000000	0.125414	0.000000	0.000000	0.125414	O.K.
20									
21 TSPS Processor Time	0.000000	TSP	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
22 Wtd. Stand. Work Sec., Toll	0.000000	WST	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
23 Wtd. Stand. Work Sec., Aux.	0.000000	WSA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
24 Wtd. Stand. Work Sec., Comb.	1.000000	WSC	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
25									
26 COE CAT 2 Minutes	0.000000	CT2	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
27									
28 Exchange Trunk Minutes	1.000000	ETM	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29 MOU-Mi., Host/Remote	0.000000	HRM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
30									
31 C&WF CAT 4, WATS	0.000000	CT4	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
32									
33 Equal Access MOU	0.000000	EAM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
34									
35 Current Billings	1.000000	CB	0.641587	0.000000	0.358413	0.000000	0.000000	0.358413	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	0.641587	0.000000	0.358413	0.000000	0.000000	0.358413	O.K.
38 EU Access, P/L and All Other Factor	1.000000	EPLO	0.641587	0.000000	0.358413	0.000000	0.000000	0.358413	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	0.287112	0.000000	0.712888	0.000000	0.000000	0.712888	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.

Beresford Municipal Telephone Company

***** FCC PART 36 ***** Internal Allocation Factors		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
					Message Telephone Service		Private Line			
					InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Support Assets	1.000000	D31	0.764675	0.000000	0.233324	0.000000	0.002001	0.235325	O.K.
14	Land and Support Assets	1.000000	D33	0.764675	0.000000	0.233324	0.000000	0.002001	0.235325	O.K.
15										
16	COE Operator	0.000000	D43	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
17	COE Tandem Switching	0.000000	D49	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
18	COE Local Switching	1.000000	D66	0.749172	0.000000	0.250828	0.000000	0.000000	0.250828	O.K.
19	COE Total Switching	1.000000	D68	0.749172	0.000000	0.250828	0.000000	0.000000	0.250828	O.K.
20	COE Transmission	1.000000	D85	0.854500	0.000000	0.139234	0.000000	0.006267	0.145500	O.K.
21	Total COE	1.000000	C19	0.763278	0.000000	0.235883	0.000000	0.000839	0.236722	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	0.758979	0.000000	0.239761	0.000000	0.001260	0.241021	O.K.
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	0.826146	0.000000	0.145641	0.000000	0.028213	0.173854	O.K.
30	C&WF CAT 4	0.000000	D135	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
31	Total C&WF	1.000000	D137	0.765716	0.000000	0.231418	0.000000	0.002866	0.234284	O.K.
32										
33	Total Equipment	1.000000	C23	0.764675	0.000000	0.233324	0.000000	0.002001	0.235325	O.K.
34										
35	TPIS	1.000000	C32	0.764675	0.000000	0.233324	0.000000	0.002001	0.235325	O.K.
36	TPIS, excl. Acct. No. 2690	1.000000	D189	0.764675	0.000000	0.233324	0.000000	0.002001	0.235325	O.K.
37										
38	Plt. Held, Fut. Use	0.000000	D215	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
39										
40	Total Tangible Assets	0.000000	C25	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
41	Total Intangible Assets	0.000000	C29	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
42										
43	Long-term PUC	0.000000	C36	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
44	Net Telephone Plant	1.000000	C61	0.767220	0.000000	0.230624	0.000000	0.002156	0.232780	O.K.
45	Total Net Investment	1.000000	C68	0.765466	0.000000	0.232398	0.000000	0.002136	0.234534	O.K.
46	Capital Leases	0.000000	D173	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
47										
48	Tot. Bus. Ofc., Cust. Serv.	1.000000	I141	0.603619	0.000000	0.396381	0.000000	0.000000	0.396381	O.K.
49										
50	Total "BIG THREE" Expenses	1.000000	I170	0.690135	0.000000	0.309019	0.000000	0.000846	0.309865	O.K.
51										
52	Corporate Operations Expense	1.000000	I185	0.610261	0.000000	0.388991	0.000000	0.000748	0.389739	O.K.

Beresford Municipal Telephone Company

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
				(A)	(B)	(C)	(D)			(E)
13 PLANT SPEC. OPER. EXPENSE:										
14										
15 Network Support, Alloc.	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Network Support, Direct	0	V149	0	0	0	0	0	0	0	O.K.
17										
18 Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19										
20 General Support, Alloc.	\$41,854	H14	\$32,005	\$0	\$9,766	\$0	\$84	\$9,849	\$9,849	O.K.
21 General Support, Direct	0	V151	0	0	0	0	0	0	0	O.K.
22										
23 Total General Support Exp.	\$41,854		\$32,005	\$0	\$9,766	\$0	\$84	\$9,849	\$9,849	O.K.
24										
25 Central Office Eq., Alloc.	\$93,772	H21	\$71,574	\$0	\$22,119	\$0	\$79	\$22,198	\$22,198	O.K.
26 Central Office Eq., Direct	0	V153	0	0	0	0	0	0	0	O.K.
27										
28 Total COE Exp.	\$93,772		\$71,574	\$0	\$22,119	\$0	\$79	\$22,198	\$22,198	O.K.
29										
30 Cust. Premises Equip.	\$0	H24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31 Coinless Pay Phone	0	G18	0	0	0	0	0	0	0	O.K.
32 Other IOT	0	H23	0	0	0	0	0	0	0	O.K.
33 IOT Direct	0	V157	0	0	0	0	0	0	0	O.K.
34										
35 Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
36										
37 Cable & Wire, Alloc.	\$54,231	H31	\$41,526	\$0	\$12,550	\$0	\$155	\$12,705	\$12,705	O.K.
38 Cable & Wire, Direct	55,332	V159	33,827	0	21,505	0	0	21,505	21,505	O.K.
39										
40 Total C&WF Exp.	\$109,563		\$75,353	\$0	\$34,055	\$0	\$155	\$34,210	\$34,210	O.K.
41										
42 TOTAL PLT. SPEC. OPER. EXP.	\$245,189		\$178,931	\$0	\$65,940	\$0	\$318	\$66,258	\$66,258	O.K.
43										
44 TOTAL PLT. SPEC., ex SUPPORT	\$203,335		\$146,927	\$0	\$56,174	\$0	\$234	\$56,408	\$56,408	O.K.

Beresford Municipal Telephone Company

***** FCC PART 36 ***** Operating Expenses and Taxes	Intrastate								TOTAL INTRASTATE	
	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
				(A)	(B)	(C)	(D)			
58 NON-SPECIFIC OPER. EXP.:										
59										
60 Oth. Plt. and Equip., Alloc.	\$3,885	H36	\$2,971	\$0	\$906	\$0	\$8	\$914	O.K.	
61 Oth. Plt. and Equip., Direct	0	V177	0	0	0	0	0	0	O.K.	
62										
63 Total Oth. Plt. & Equip.	\$3,885		\$2,971	\$0	\$906	\$0	\$8	\$914	O.K.	
64										
65 Network Operations, Alloc.	\$20,219	H33	\$15,461	\$0	\$4,718	\$0	\$40	\$4,758	O.K.	
66 Network Operations, Direct	0	V179	0	0	0	0	0	0	O.K.	
67										
68 Total Network Oper. Exp.	\$20,219		\$15,461	\$0	\$4,718	\$0	\$40	\$4,758	O.K.	
69										
70 Total Access Expenses	\$0	V180	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
71										
72 Depr., Support Assets	\$24,273	H13	\$18,561	\$0	\$5,663	\$0	\$49	\$5,712	O.K.	
73 Depr., COE Switching	76,161	H19	57,058	0	19,103	0	0	19,103	O.K.	
74 Depr., COE Operator	0	H16	0	0	0	0	0	0	O.K.	
75 Depr., COE Transmission	17,412	H20	14,879	0	2,424	0	109	2,533	O.K.	
76 Depr., IOT Equipment	0	H25	0	0	0	0	0	0	O.K.	
77 Depr., C&W Facilities	47,540	H31	36,402	0	11,002	0	136	11,138	O.K.	
78 Depr., PHFU	0	H38	0	0	0	0	0	0	O.K.	
79										
80 Total Depreciation Expense	\$165,386		\$126,899	\$0	\$38,193	\$0	\$294	\$38,487	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.	\$165,386		\$126,899	\$0	\$38,193	\$0	\$294	\$38,487	O.K.	
90										
91 TOTAL NON-SPEC. OPER. EXP.	\$189,490		\$145,331	\$0	\$43,817	\$0	\$342	\$44,159	O.K.	

Beresford Municipal Telephone Company

***** FCC PART 36 ***** Operating Expenses and Taxes (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Intrastate				TOTAL INTRASTATE (I)	
				Message Telephone Service		Private Line			
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)		
105 CUSTOMER OPERATIONS EXPENSE:									
106									
107 Marketing, Allocable	\$4,562	G35	\$2,927	\$0	\$1,635	\$0	\$0	\$1,635	O.K.
108 Marketing, Direct	0	V192	0	0	0	0	0	0	O.K.
109									
110 Total Marketing Expense	\$4,562		\$2,927	\$0	\$1,635	\$0	\$0	\$1,635	O.K.
111									
112 Operator Service, Alloc.	\$592	G24	\$592	\$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	\$592		\$592	\$0	\$0	\$0	\$0	\$0	O.K.
116									
117 Classified Directory	\$0	V195	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
118 Alphabetical Directory	880	G19	770	0	110	0	0	110	O.K.
119 Foreign Directory	0	G46	0	0	0	0	0	0	O.K.
120									
121 Total Directory	\$880		\$770	\$0	\$110	\$0	\$0	\$110	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	48,805	G38	31,313	0	17,492	0	0	17,492	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	\$48,805		\$31,313	\$0	\$17,492	\$0	\$0	\$17,492	O.K.
132									
133 Cust. Svc., Direct	\$0	V205	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
134 Cust. Serv., Msg. Process	5,316	G43	1,526	0	3,790	0	0	3,790	O.K.
135 Cust. Serv., Other B&C	24,467	G44	16,311	0	8,156	0	0	8,156	O.K.
136 Cust. Serv., CABS	16,532	G45	8,266	0	8,266	0	0	8,266	O.K.
137 Cust. Serv., EU Common Line	0	V209	0	0	0	0	0	0	O.K.
138									
139 Total Customer Service	\$46,315		\$26,104	\$0	\$20,211	\$0	\$0	\$20,211	O.K.
140									
141 Total Bus. Ofc., Cust. Serv.	\$95,120		\$57,416	\$0	\$37,704	\$0	\$0	\$37,704	O.K.
142									

Beresford Municipal Telephone Company

		Intrastate								
		Message Telephone Service				Private Line		TOTAL		
***** FCC PART 36 ***** Operating Expenses and Taxes		TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
156	Other Cust. Serv., Alloc.	\$0	H48	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
157	Other Cust. Serv., Direct	0	V211	0	0	0	0	0	0	O.K.
158										
159	Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
160										
161	TOTAL CUSTOMER OPER. EXP.	\$101,154		\$61,705	\$0	\$39,449	\$0	\$0	\$39,449	O.K.
162										
163										
164	"BIG-THREE" EXPENSES:									
165										
166	Total Plt. Spec., ex Support	\$203,335	44	\$146,927	\$0	\$56,174	\$0	\$234	\$56,408	O.K.
167	Total Network Oper. Exp.	20,219	68	15,461	0	4,718	0	40	4,758	O.K.
168	Total Customer Operations	101,154	161	61,705	0	39,449	0	0	39,449	O.K.
169										
170	TOTAL "BIG THREE" EXPENSES	\$324,708		\$224,092	\$0	\$100,341	\$0	\$275	\$100,616	O.K.
171										
172										
173	CORPORATE OPERATIONS EXPENSE:									
174										
175	Exec. and Planning, Alloc.	\$5,119	H50	\$3,533	\$0	\$1,582	\$0	\$4	\$1,586	O.K.
176	Exec. and Planning, Direct	0	V213	0	0	0	0	0	0	O.K.
177										
178	Total Exec. and Planning	\$5,119		\$3,533	\$0	\$1,582	\$0	\$4	\$1,586	O.K.
179										
180	Admin. & General, Allocable	\$218,032	H50	\$150,472	\$0	\$67,376	\$0	\$184	\$67,560	O.K.
181	Admin. & General, Direct	29,207	V231	0	0	29,207	0	0	29,207	O.K.
182										
183	Total Admin. and Gen.	\$247,239		\$150,472	\$0	\$96,583	\$0	\$184	\$96,767	O.K.
184										
185	TOTAL CORPORATE OPERATIONS	\$252,358		\$154,004	\$0	\$98,165	\$0	\$189	\$98,354	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	\$788,191		\$539,972	\$0	\$247,371	\$0	\$849	\$248,219	O.K.

Beresford Municipal Telephone Company

***** FCC PART 69 ***** IntraLATA Revenue Requirement Summary		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Net Investment	\$356,528	K52	\$182,412	\$157,182	\$0	\$13,102	\$0	\$3,831	O.K.
14	Rate of Return	10.00%	B19	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	O.K.
15										
16	Return on Rate Base	\$35,653		\$18,241	\$15,718	\$0	\$1,310	\$0	\$383	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	\$35,653		\$18,241	\$15,718	\$0	\$1,310	\$0	\$383	O.K.
23										
24	Interest Expense	0	N67	0	0	0	0	0	0	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	\$35,653		\$18,241	\$15,718	\$0	\$1,310	\$0	\$383	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	248,219	O195	46,907	98,164	208	45,943	22,494	34,504	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	283,872	16+31+32+33	65,148	113,882	208	47,254	22,494	34,887	O.K.
38										
39										
40	Gross Receipts Tax	0	37	0	0	0	0	0	0	O.K.
41										
42										
43	TOTAL REVENUE REQUIREMENT	\$283,872		\$65,148	\$113,882	\$208	\$47,254	\$22,494	\$34,887	O.K.
44										

Beresford Municipal 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	\$94,277	L25	\$5,503	\$81,166	\$0	\$5,857	\$0	\$1,752	O.K.
14										
15	Central Office Equipment	\$314,453	L70	\$19,564	\$288,569	\$0	\$5,205	\$0	\$1,115	O.K.
16	Info. Term./Orig. Equipment	0	L78	0	0	0	0	0	0	O.K.
17	Cable and Wire Facilities	418,039	L117	397,306	0	0	15,619	0	5,114	O.K.
18										
19	Total COE, IOT, C&WF	\$732,492		\$416,870	\$288,569	\$0	\$20,824	\$0	\$6,229	O.K.
20										
21	Total Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
22										
23	Total Tele. Plt. ex Intang.	\$826,769		\$422,373	\$369,735	\$0	\$26,681	\$0	\$7,981	O.K.
24	Total Intangible Assets	0	L144	0	0	0	0	0	0	O.K.
25										
26	Total Plant In Service	\$826,769		\$422,373	\$369,735	\$0	\$26,681	\$0	\$7,981	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	\$826,769		\$422,373	\$369,735	\$0	\$26,681	\$0	\$7,981	O.K.
33										
34	less:									
35	Accum. Depr., Plt. in Serv.	479,473	M23	244,677	216,681	0	13,876	0	4,239	O.K.
36	Accum. Depr. PHFU	0	M27	0	0	0	0	0	0	O.K.
37	Accum. Amort. Tangible Plt.	0	M28	0	0	0	0	0	0	O.K.
38	Accum. Amort. Intangibles	0	M29	0	0	0	0	0	0	O.K.
39	Accum. Amort. Other	0	M30	0	0	0	0	0	0	O.K.
40	Accum. Def. Inc. Taxes, Net	0	M47	0	0	0	0	0	0	O.K.
41										
42	plus:									
43	Other Assets	0	Direct	0	0	0	0	0	0	O.K.
44										
45	NET TELEPHONE PLANT	\$347,296		\$177,696	\$153,054	\$0	\$12,804	\$0	\$3,742	O.K.
46	plus:									
47	Class B RTB Stock	0	L171	0	0	0	0	0	0	O.K.
48	Materials and Supplies	612	L173	313	274	0	20	0	6	O.K.
49	Cash Working Capital	8,619	L175	4,403	3,855	0	278	0	83	O.K.
50	Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.
51										
52	NET INVESTMENT	\$356,528		\$182,412	\$157,182	\$0	\$13,102	\$0	\$3,831	O.K.
53										

Beresford Municipal 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	\$2,779	N28	162	2,392	0	173	0	52	O.K.
16	Land Assets, Private Line	24	N28	1	21	0	1	0	0	O.K.
17										
18	Total Land Assets	\$2,803		\$164	\$2,413	\$0	\$174	\$0	\$52	O.K.
19										
20	Support Assets, Message	\$90,697	N28	\$5,294	\$78,083	\$0	\$5,635	\$0	\$1,685	O.K.
21	Support Assets, Private Line	778	N28	45	670	0	48	0	14	O.K.
22										
23	Total Support Assets	\$91,475		\$5,339	\$78,753	\$0	\$5,683	\$0	\$1,700	O.K.
24										
25	Total Land and Supp. Assets	\$94,277		\$5,503	\$81,166	\$0	\$5,857	\$0	\$1,752	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	\$288,569	(E)	\$0	\$288,569	\$0	\$0	\$0	\$0	O.K.
40	Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41										
42	Total Local Switching	\$288,569		\$0	\$288,569	\$0	\$0	\$0	\$0	O.K.
43										
44	Total Switching	\$288,569		\$0	\$288,569	\$0	\$0	\$0	\$0	O.K.

Beresford Municipal Telephone Company

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58	COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59	COE Exch. Line - Message	19,564	(D)	19,564	0	0	0	0	0	O.K.
60	COE Exch. Line - PL etc.	103	(I)	0	0	0	0	0	103	O.K.
61	COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	O.K.
62	COE Interexchange, Message	5,205	(G)	0	0	0	5,205	0	0	O.K.
63	COE Interexchange, PL	1,012	(I)	0	0	0	0	0	1,012	O.K.
64	COE Interexchange, Assigned	0	(G)	0	0	0	0	0	0	O.K.
65	COE H/R Message	0	(G)	0	0	0	0	0	0	O.K.
66	COE H/R Assigned	0	Direct	0	0	0	0	0	0	O.K.
67										
68	Total COE Transmission	\$25,884		\$19,564	\$0	\$0	\$5,205	\$0	\$1,115	O.K.
69										
70	Total Central Office Equip.	\$314,453		\$19,564	\$288,569	\$0	\$5,205	\$0	\$1,115	O.K.
71										
72	IOT EQUIPMENT:									
73										
74	Public Telephone	\$0	N43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
75	Coinless Pay Phone	0	(D)	0	0	0	0	0	0	O.K.
76	Customer Premises Equipment	0	N60	0	0	0	0	0	0	O.K.
77										
78	Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
79										
80	CABLE AND WIRE FACILITIES:									
81										
82	Exchange PL and WATS	\$2,088	(I)	\$0	\$0	\$0	\$0	\$0	\$2,088	O.K.
83	Exchange Message	397,306	(D)	397,306	0	0	0	0	0	O.K.
84	Exchange Assigned	0	Direct	0	0	0	0	0	0	O.K.
85										
86	Total Exchange Line C&WF	\$399,395		\$397,306	\$0	\$0	\$0	\$0	\$2,088	O.K.
87										
88	Exchange Trunk, Message	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
89	Exchange Trunk, PL	0	Direct	0	0	0	0	0	0	O.K.
90										
91	Total Exchange Trunk C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
92										
93	Interexchange Message	\$15,619	(G)	\$0	\$0	\$0	\$15,619	\$0	\$0	O.K.
94	Interexchange PL, WATS	3,026	(I)	0	0	0	0	0	3,026	O.K.
95	Interexchange Assigned	0	(G)	0	0	0	0	0	0	O.K.
96										
97	Total Interexchange C&WF	\$18,644		\$0	\$0	\$0	\$15,619	\$0	\$3,026	O.K.

Beresford Municipal Telephone Company

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
111	H/R C&WF, Message	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112	H/R C&WF, WATS	0	(I)	0	0	0	0	0	0	O.K.
113	H/R C&WF, Assigned	0	Direct	0	0	0	0	0	0	O.K.
114										
115	Total Host/Remote C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
116										
117	Total Cable and Wire Facil.	\$418,039		\$397,306	\$0	\$0	\$15,619	\$0	\$5,114	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.

Beresford Municipal Telephone Company

***** FCC PART 69 *****		Part 36	Source or	Common	Local	Information	Common	Billing and	Other	
IntraLATA Investment		IntraLATA	Apportion	Line	Switching		Transport	Collection		
Detail		Total								
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
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	TELEPHONE PLANT ADJUSTMENT	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
169										
170	CLASS B RTB STOCK	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
171										
172										
173	MATERIALS AND SUPPLIES	\$612	N37	\$313	\$274	\$0	\$20	\$0	\$6	O.K.
174										
175	CASH WORKING CAPITAL	\$8,619	N37	\$4,403	\$3,855	\$0	\$278	\$0	\$83	O.K.
176										
177	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

Beresford Municipal 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	\$42,124	N28	\$2,459	\$36,266	\$0	\$2,617	\$0	\$783	O.K.
16	COE Switching	180,415	L44	0	180,415	0	0	0	0	O.K.
17	COE Operator	0	L32	0	0	0	0	0	0	O.K.
18	COE Transmission	10,138	L68	7,663	0	0	2,039	0	437	O.K.
19	IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
20	Cable and Wire Facilities	246,795	L117	234,555	0	0	9,221	0	3,019	O.K.
21	Other Plant	0	N37	0	0	0	0	0	0	O.K.
22										
23	Total Accum. Depr., TPIS	\$479,473		\$244,677	\$216,681	\$0	\$13,876	\$0	\$4,239	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.	\$479,473		\$244,677	\$216,681	\$0	\$13,876	\$0	\$4,239	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	0	N37	0	0	0	0	0	0	O.K.
46										
47	Total Accum. Def. Inc. Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

Beresford Municipal 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	\$314,453	L70	\$19,564	\$288,569	\$0	\$5,205	\$0	\$1,115	O.K.
14	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
15	C&W Facilities	418,039	L117	397,306	0	0	15,619	0	5,114	O.K.
16										
17	Total	\$732,492		\$416,870	\$288,569	\$0	\$20,824	\$0	\$6,229	O.K.
18	Factor	1.000000		0.569113	0.393955	0.000000	0.028429	0.000000	0.008503	O.K.
19										
20	Sum: Sw., Trans., Other	\$315,621	17	\$0	\$288,569	\$0	\$20,824	\$0	\$6,229	O.K.
21	Factor	1.000000		0.000000	0.914288	0.000000	0.065977	0.000000	0.019735	O.K.
22										
23	Central Office Equipment	\$314,453	L70	\$19,564	\$288,569	\$0	\$5,205	\$0	\$1,115	O.K.
24	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
25	C&WF, Excl. Exch. Message	20,732	L117-83	0	0	0	15,619	0	5,114	O.K.
26										
27	Total	\$335,185		\$19,564	\$288,569	\$0	\$20,824	\$0	\$6,229	O.K.
28	Factor	1.000000		0.058367	0.860924	0.000000	0.062126	0.000000	0.018583	O.K.
29										
30	General Support Facilities	\$94,277	L25	\$5,503	\$81,166	\$0	\$5,857	\$0	\$1,752	O.K.
31	Central Office Equipment	314,453	13	19,564	288,569	0	5,205	0	1,115	O.K.
32	Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.
33	C&W Facilities	418,039	15	397,306	0	0	15,619	0	5,114	O.K.
34	Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.
35										
36	Total	\$826,769		\$422,373	\$369,735	\$0	\$26,681	\$0	\$7,981	O.K.
37	Factor	1.000000		0.510872	0.447204	0.000000	0.032271	0.000000	0.009653	O.K.
38										
39	Sum: Com. Ln., Sw., Trans.	\$818,788	36	\$422,373	\$369,735	\$0	\$26,681	\$0	\$0	O.K.
40	Factor	1.000000		0.515851	0.451563	0.000000	0.032586	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	\$826,769	K26	\$422,373	\$369,735	\$0	\$26,681	\$0	\$7,981	O.K.
46	Factor	1.000000		0.510872	0.447204	0.000000	0.032271	0.000000	0.009653	O.K.

Beresford Municipal 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	\$111,379	O171	\$18,095	\$39,374	\$110	\$23,718	\$11,945	\$18,136	O.K.
64	Factor	1.000000		0.162459	0.353513	0.000991	0.212950	0.107250	0.162835	0
65										
66	Net Investment	\$356,528	J13	\$182,412	\$157,182	\$0	\$13,102	\$0	\$3,831	O.K.
67	Factor	1.000000		0.511636	0.440869	0.000000	0.036750	0.000000	0.010746	O.K.

Beresford Municipal Telephone Company

	Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
***** FCC PART 69 ***** Operating Expenses and Taxes	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 PLANT SPEC. OPER. EXPENSE:									
14									
15 Network Support, Alloc.	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Network Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
17									
18 Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19									
20 General Support, Alloc.	\$9,849	N30	\$575	\$8,479	\$0	\$612	\$0	\$183	O.K.
21 General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
22									
23 Total General Support Exp.	\$9,849		\$575	\$8,479	\$0	\$612	\$0	\$183	O.K.
24									
25 Central Office Eq., Alloc.	\$22,198	N31	\$1,381	\$20,371	\$0	\$367	\$0	\$79	O.K.
26 Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O.K.
27									
28 Total COE Exp.	\$22,198		\$1,381	\$20,371	\$0	\$367	\$0	\$79	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.	\$12,705	N33	\$12,075	\$0	\$0	\$475	\$0	\$155	O.K.
37 Cable & Wire, Direct	21,505	Direct	0	0	0	21,505	0	0	O.K.
38									
39 Total C&WF Exp.	\$34,210		\$12,075	\$0	\$0	\$21,980	\$0	\$155	O.K.
40									
41 TOTAL PLT. SPEC. OPER. EXP.	\$66,258		\$14,031	\$28,850	\$0	\$22,959	\$0	\$417	O.K.
42									
43 TOTAL PLT. SPEC., ex SUPPORT	\$56,408		\$13,456	\$20,371	\$0	\$22,347	\$0	\$234	O.K.

Beresford Municipal Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
57	NON-SPECIFIC OPER. EXP.:									
58										
59	Oth. Plt. and Equip., Alloc.	\$914	N18	\$520	\$360	\$0	\$26	\$0	\$8	O.K.
60	Oth. Plt. and Equip., Direct	0	Direct	0	0	0	0	0	0	O.K.
61										
62	Total Oth. Plt. & Equip.	\$914		\$520	\$360	\$0	\$26	\$0	\$8	O.K.
63										
64	Network Operations, Alloc.	\$4,758	N18	\$2,708	\$1,874	\$0	\$135	\$0	\$40	O.K.
65	Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66										
67	Total Network Oper. Exp.	\$4,758		\$2,708	\$1,874	\$0	\$135	\$0	\$40	O.K.
68										
69	Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70										
71	Depr., Support Assets	\$5,712	L23	\$333	\$4,918	\$0	\$355	\$0	\$106	O.K.
72	Depr., COE Switching	19,103	L44	0	19,103	0	0	0	0	O.K.
73	Depr., COE Operator	0	L32	0	0	0	0	0	0	O.K.
74	Depr., COE Transmission	2,533	L68	1,915	0	0	509	0	109	O.K.
75	Depr., IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
76	Depr., C&W Facilities	11,138	L117	10,585	0	0	416	0	136	O.K.
77	Depr., PHFU	0	L147	0	0	0	0	0	0	O.K.
78										
79	Total Depreciation Expense	\$38,487		\$12,834	\$24,021	\$0	\$1,280	\$0	\$352	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.	\$38,487		\$12,834	\$24,021	\$0	\$1,280	\$0	\$352	O.K.
89										
90	TOTAL NON-SPEC. OPER. EXP.	\$44,159		\$16,062	\$26,256	\$0	\$1,442	\$0	\$400	O.K.

Beresford Municipal Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
104	CUSTOMER OPERATIONS EXPENSE:									
105										
106	Marketing, Allocable	\$1,635	N37	\$835	\$731	\$0	\$53	\$0	\$16	O.K.
107	Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108										
109	Total Marketing Expense	\$1,635		\$835	\$731	\$0	\$53	\$0	\$16	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	110	(F)	0	0	110	0	0	0	O.K.
118	Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119										
120	Total Directory	\$110		\$0	\$0	\$110	\$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	17,492	(H)	0	0	0	0	0	17,492	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	\$17,492		\$0	\$0	\$0	\$0	\$0	\$17,492	O.K.
134										
135	Cust. Serv., Msg. Process	\$3,790	(H)	0	0	0	0	3,790	0	O.K.
136	Cust. Serv., Other B&C	8,156	(H)	0	0	0	0	8,156	0	O.K.
137	Cust. Serv., CABS	8,266	N21	0	7,558	0	545	0	163	O.K.
138	Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139										
140	Total Customer Service	\$20,211		\$0	\$7,558	\$0	\$545	\$11,945	\$163	O.K.
141										
142	Total BO, CS, OS, Dir.	\$37,814		\$0	\$7,558	\$110	\$545	\$11,945	\$17,655	O.K.

Beresford Municipal Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
158	Other Cust. Serv., Alloc.	\$0	142	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
159	Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	O.K.
160										
161	Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162										
163	TOTAL CUSTOMER OPER. EXP.	\$39,449		\$835	\$8,289	\$110	\$598	\$11,945	\$17,671	O.K.
164										
165	"BIG-THREE" EXPENSES:									
166										
167	Total Plt. Specific Exp.	\$66,258	41	\$14,031	\$28,850	\$0	\$22,959	\$0	\$417	O.K.
168	Total Plt Non-specific Exp.	5,672	62 + 67 +69	3,228	2,235	0	161	0	48	O.K.
169	Total Customer Operations	39,449	163	835	8,289	110	598	11,945	17,671	O.K.
170										
171	TOTAL "BIG THREE" EXPENSES	\$111,379		\$18,095	\$39,374	\$110	\$23,718	\$11,945	\$18,136	O.K.
172										
173	CORPORATE OPERATIONS EXPENSE:									
174										
175	Exec. and Planning, Alloc.	\$1,586	N64	\$258	\$561	\$2	\$338	\$170	\$258	O.K.
176	Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O.K.
177										
178	Total Exec. and Planning	\$1,586		\$258	\$561	\$2	\$338	\$170	\$258	O.K.
179										
180	Admin. & General, Allocable	\$67,560	N64	\$10,976	\$23,883	\$67	\$14,387	\$7,246	\$11,001	O.K.
181	Admin. & General, Direct	29,207	Direct	4,745	10,325	29	6,220	3,132	4,756	O.K.
182										
183	Total Admin. and Gen.	\$96,767		\$15,721	\$34,209	\$96	\$20,607	\$10,378	\$15,757	O.K.
184										
185	TOTAL CORPORATE OPERATIONS	\$98,354		\$15,978	\$34,769	\$97	\$20,944	\$10,548	\$16,015	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										
192										
193	Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
194										
195	TOTAL OPER. EXP. AND TAXES	\$248,219		\$46,907	\$98,164	\$208	\$45,943	\$22,494	\$34,504	O.K.

Beresford Municipal 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	10.00%	B19	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	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		=====		=====	=====	=====	=====	=====	=====	

Beresford Municipal 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.

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***** FCC PART 69 ***** InterLATA Investment Detail		Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58	COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59	COE Exch. Line - Message	0	(D)	0	0	0	0	0	0	O.K.
60	COE Exch. Line - PL etc.	0	(I)	0	0	0	0	0	0	O.K.
61	COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	O.K.
62	COE Interexchange, Message	0	(G)	0	0	0	0	0	0	O.K.
63	COE Interexchange, PL	0	(I)	0	0	0	0	0	0	O.K.
64	COE Interexchange, Assigned	0	(G)	0	0	0	0	0	0	O.K.
65	COE H/R Message	0	(G)	0	0	0	0	0	0	O.K.
66	COE H/R Assigned	0	Direct	0	0	0	0	0	0	O.K.
67										
68	Total COE Transmission	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
69										
70	Total Central Office Equip.	\$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	O.K.
75	Coinless Pay Phone	0	(D)	0	0	0	0	0	0	O.K.
76	Customer Premises Equipment	0	T60	0	0	0	0	0	0	O.K.
77										
78	Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
79										
80	CABLE AND WIRE FACILITIES:									
81										
82	Exchange PL and WATS	\$0	(I)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83	Exchange Message	0	(D)	0	0	0	0	0	0	O.K.
84	Exchange Assigned	0	Direct	0	0	0	0	0	0	O.K.
85										
86	Total Exchange Line C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
87										
88	Exchange Trunk, Message	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
89	Exchange Trunk, PL	0	Direct	0	0	0	0	0	0	O.K.
90										
91	Total Exchange Trunk C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
92										
93	Interexchange Message	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
94	Interexchange PL, WATS	0	(I)	0	0	0	0	0	0	O.K.
95	Interexchange Assigned	0	(G)	0	0	0	0	0	0	O.K.
96										
97	Total Interexchange C&WF	\$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	O.K.
112	H/R C&WF, WATS	0	(I)	0	0	0	0	0	0	O.K.
113	H/R C&WF, Assigned	0	Direct	0	0	0	0	0	0	O.K.
114										
115	Total Host/Remote C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
116										
117	Total Cable and Wire Facil.	\$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	O.K.
122										
123	COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124	COE Tandem Switching Leases	0	34	0	0	0	0	0	0	O.K.
125	COE Local Switching Leases	0	39	0	0	0	0	0	0	O.K.
126	COE Transmission Leases	0	68	0	0	0	0	0	0	O.K.
127										
128	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
129										
130	IOT Equipment Leases	\$0	78	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
131										
132	C&WF Leases	\$0	117	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
133										
134	Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
135										
136	Leasehold Impr., Alloc.	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
137	Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	O.K.
138										
139	Total Leasehold Improvementsa	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
140										
141	Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
142										
143										
144	TOTAL INTANGIBLE ASSETS	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
145										
146										
147	PROPERTY HELD FOR FUTURE USE	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

Telephone Company

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

Beresford Municipal 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	\$0	T28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16	0	R44	0	0	0	0	0	0	O.K.
17	0	R32	0	0	0	0	0	0	O.K.
18	0	R68	0	0	0	0	0	0	O.K.
19	0	R78	0	0	0	0	0	0	O.K.
20	0	R117	0	0	0	0	0	0	O.K.
21	0	T37	0	0	0	0	0	0	O.K.
22									
23	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
24									
25	ACCUM. AMORTIZATION:								
26									
27	0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28	0	T37	0	0	0	0	0	0	O.K.
29	0	T37	0	0	0	0	0	0	O.K.
30	0	T37	0	0	0	0	0	0	O.K.
31									
32	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33									
34	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35									
36									
37	ACCUM. DEF. INC. TAXES, NET:								
38									
39	\$0	T28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40	0	R44	0	0	0	0	0	0	O.K.
41	0	R32	0	0	0	0	0	0	O.K.
42	0	R68	0	0	0	0	0	0	O.K.
43	0	R78	0	0	0	0	0	0	O.K.
44	0	R117	0	0	0	0	0	0	O.K.
45	0	T37	0	0	0	0	0	0	O.K.
46									
47	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

Beresford Municipal 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	O.K.
14	Info. Orig./Term. Eqpt.	0	R78	0	0	0	0	0	0	O.K.
15	C&W Facilities	0	R117	0	0	0	0	0	0	O.K.
16										
17	Total	\$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	O.K.
19										
20	Sum: Sw., Trans., Other	\$0	17	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
21	Factor	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	O.K.
24	Info. Orig./Term. Eqpt.	0	R78	0	0	0	0	0	0	O.K.
25	C&WF, Excl. Exch. Message	0	R117-83	0	0	0	0	0	0	O.K.
26										
27	Total	\$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	O.K.
29										
30	General Support Facilities	\$0	R25	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31	Central Office Equipment	0	13	0	0	0	0	0	0	O.K.
32	Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.
33	C&W Facilities	0	15	0	0	0	0	0	0	O.K.
34	Equal Access Investment	0	R177	0	0	0	0	0	0	O.K.
35										
36	Total	\$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	O.K.
38										
39	Sum: Com. Ln., Sw., Trans.	\$0	36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40	Factor	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	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	\$0	Q26	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
46	Factor	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.

Beresford Municipal 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.

Beresford Municipal Telephone Company

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

Beresford Municipal Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
57	NON-SPECIFIC OPER. EXP.:									
58										
59	Oth. Plt. and Equip., Alloc.	\$0	T18	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
60	Oth. Plt. and Equip., Direct	0	Direct	0	0	0	0	0	0	O.K.
61										
62	Total Oth. Plt. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
63										
64	Network Operations, Alloc.	\$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.

Beresford Municipal 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.

Beresford Municipal 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 Beresford Municipal Telephone Company
 PERIOD ADDRESSED ENDING DECEMBER 31, 2004
 RUN DATE AND TIME 24-Aug-05 11:03:02 AM

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

		Intrastate									
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line				TOTAL INTRASTATE
***** FCC PART 36 *****					InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)			(I)	
PLANT INVESTMENT DETAIL:											
21	Land, Allocable	11,910	--	--	--	--	--	--	--	--	--
22	Land, Direct	0	--	0	0	0	0	0	0	0	0
23	Motor Vehicles	84,506	--	--	--	--	--	--	--	--	--
24	Aircraft	0	--	--	--	--	--	--	--	--	--
25	Special Purpose Vehicles	0	--	--	--	--	--	--	--	--	--
26	Garage Work Equipment	0	--	--	--	--	--	--	--	--	--
27	Other Work Equipment	169,478	--	--	--	--	--	--	--	--	--
28	Buildings, Allocable	83,331	--	--	--	--	--	--	--	--	--
29	Buildings, Direct	0	--	0	0	0	0	0	0	0	0
30	Furniture	17,472	--	--	--	--	--	--	--	--	--
31	Office Equipment	0	--	--	--	--	--	--	--	--	--
32	General Purpose Computers	33,930	--	--	--	--	--	--	--	--	--
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	0
37	CAT 2 Tandem Sw. Allocable	0	--	--	--	--	--	--	--	--	--
38	CAT 2 Tandem Sw. Direct	0	--	0	0	0	0	0	0	0	0
39	CAT 3 Local Sw. Allocable	1,150,465	--	--	--	--	--	--	--	--	--
40	CAT 3 Local Sw. Direct	0	--	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	0
43	CAT 4.13 Exch. Ln. Msg., PL & WATS	81,597	--	--	--	--	--	--	--	--	--
44	Reserved	0	--	--	--	--	--	--	--	--	--
45	CAT 4.13 Direct	60,541	--	60,541	0	0	0	0	0	0	0
46	CAT 4.23 Message, PL & WATS	35,757	--	--	--	--	--	--	--	--	--
47	Reserved	0	--	--	--	--	--	--	--	--	--
48	CAT 4.23 Direct	0	--	0	0	0	0	0	0	0	0
49	CAT 4.3 H/R Message	0	--	--	--	--	--	--	--	--	--
50	CAT 4.3 WATS	0	--	0	0	0	0	0	0	0	0
51	CAT 4.3 Direct	0	--	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	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Beresford Municipal 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)	
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	1,657,097	---	---	---	---	---	---	---
74	Other CAT 1 C&WF	0	---	0	0	0	0	0	0
75	CAT 2 C&WF	19,987	---	---	---	---	---	---	---
76	CAT 2 C&WF, Wideband	0	---	0	0	0	0	0	0
77	CAT 3 Joint Message & PLWATS	107,240	---	---	---	---	---	---	---
78	Reserved	0	---	---	---	---	---	---	---
79	CAT 3 Direct	0	---	0	0	0	0	0	0
80	CAT 4 Message	0	---	---	---	---	---	---	---
81	CAT 4 WATS	0	---	0	0	0	0	0	0
82	CAT 4 Direct	0	---	0	0	0	0	0	0
83	Allocable Support Leases	0	---	---	---	---	---	---	---
84	Direct Support Leases	0	---	0	0	0	0	0	0
85	COE Operator	0	---	---	---	---	---	---	---
86	COE Tandem Switch	0	---	---	---	---	---	---	---
87	COE Local Switch	0	---	---	---	---	---	---	---
88	COE Transmission	0	---	---	---	---	---	---	---
89	COE Direct	0	---	0	0	0	0	0	0
90	IOT Leases	0	---	0	0	0	0	0	0
91	C&WF Leases	0	---	0	0	0	0	0	0
92	Leasehold Imp. Land etc.	0	---	---	---	---	---	---	---
93	Leasehold Imp. COE Switching	0	---	---	---	---	---	---	---
94	Leasehold Imp. COE Operator	0	---	---	---	---	---	---	---
95	Leasehold Imp. COE Trans.	0	---	---	---	---	---	---	---
96	Leasehold Imp. IOT	0	---	0	0	0	0	0	0
97	Leasehold Imp. C&WF	0	---	0	0	0	0	0	0
98	Leasehold Imp. Other	0	---	0	0	0	0	0	0
99	Allocable Acct. No. 2690	0	---	---	---	---	---	---	---
100	Direct Acct. No. 2690	0	---	0	0	0	0	0	0
101	Materials and Supplies	2,612	---	---	---	---	---	---	---
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

Beresford Municipal Telephone Company
 ENDING DECEMBER 31, 2004

		Intrastate								
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
***** FCC PART 36 *****	(A)				(B)	(C)	(D)	InterLATA		IntraLATA
123	TPUC -- Short Term, Alloc.	0	--	--	--	--	--	--	--	--
124	TPUC -- Short Term, Direct	0	--	0	--	0	--	0	--	0
125	TPUC -- Long Term, Alloc.	0	--	--	--	--	--	--	--	--
126	TPUC -- Long Term, Direct	0	--	0	--	0	--	0	--	0
127										
128	RESERVES AND DEFERRALS:									
129	Acc. Depr. Support Assets	179,004	--	--	--	--	--	--	--	--
130	Acc. Depr. COE Switching	719,279	--	--	--	--	--	--	--	--
131	Acc. Depr. COE Operator	0	--	--	--	--	--	--	--	--
132	Acc. Depr. COE Transmission	69,680	--	--	--	--	--	--	--	--
133	Acc. Depr. IOT Equipment	0	--	--	--	--	--	--	--	--
134	Acc. Depr. Cable and Wire Facilities	1,053,399	--	--	--	--	--	--	--	--
135	Acc. Depr. Other Plant	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
139	Acc. Def. IT Support Assets	0	--	--	--	--	--	--	--	--
140	Acc. Def. IT COE Switching	0	--	--	--	--	--	--	--	--
141	Acc. Def. IT COE Operator	0	--	--	--	--	--	--	--	--
142	Acc. Def. IT COE Trans.	0	--	--	--	--	--	--	--	--
143	Acc. Def. IT IOT Equipment	0	--	--	--	--	--	--	--	--
144	Acc. Def. IT C&WF	0	--	--	--	--	--	--	--	--
145	Acc. Def. IT Unclassified	0	--	0	--	0	--	0	--	0
146										
147	OPERATING EXPENSES AND TAXES:									
148	Network Support, Alloc.	0	--	--	--	--	--	--	--	--
149	Network Support, Direct	0	--	0	--	0	--	0	--	0
150	General Support, Alloc.	41,854	--	--	--	--	--	--	--	--
151	General Support, Direct	0	--	0	--	0	--	0	--	0
152	Central Office Eq., Alloc.	93,772	--	--	--	--	--	--	--	--
153	Central Office Eq., Direct	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
158	Cable & Wire, Alloc.	54,231	--	--	--	--	--	--	--	--
159	Cable & Wire, Direct	55,332	--	33,827	--	21,505	--	0	--	21,505

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Beresford Municipal 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.	3,885	--	--	--	--	--	--	--	0
177	Oth. Plt. and Equip., Direct	0	--	0	0	0	0	0	0	0
178	Network Operations, Alloc.	20,219	--	--	--	--	--	--	--	0
179	Network Operations, Direct	0	--	0	0	0	0	0	0	0
180	Total Access Expense	0	--	0	0	0	0	0	0	0
181	Depr., Support Assets	24,273	--	--	--	--	--	--	--	0
182	Depr., COE Switching	76,161	--	--	--	--	--	--	--	0
183	Depr., COE Operator	0	--	--	--	--	--	--	--	0
184	Depr., COE Transmission	17,412	--	--	--	--	--	--	--	0
185	Depr., IOT Equipment	0	--	--	--	--	--	--	--	0
186	Depr., C&W Facilities	47,540	--	--	--	--	--	--	--	0
187	Amort., Tangible Assets	0	--	--	--	--	--	--	--	0
188	Amort., Intangible Assets	0	--	--	--	--	--	--	--	0
189	Other Amortization	0	--	0	0	0	0	0	0	0
190	Direct Assigned Amort.	0	--	0	0	0	0	0	0	0
191	Marketing, Allocable	4,562	--	--	--	--	--	--	--	0
192	Marketing, Direct	0	--	0	0	0	0	0	0	0
193	Operator Service, Alloc.	592	--	--	--	--	--	--	--	0
194	Operator Service, Direct	0	--	0	0	0	0	0	0	0
195	Classified Directory	0	--	0	0	0	0	0	0	0
196	Alphabetical Directory	880	--	--	--	--	--	--	--	0
197	Foreign Directory	0	--	--	--	--	--	--	--	0
198	Bus. Ofc., EU Presubscription	0	--	--	--	--	--	--	--	0
199	Bus. Ofc., EU MTS & WATS	0	--	--	--	--	--	--	--	0
200	Bus. Ofc., EU Access, P/L & all Other	48,805	--	--	--	--	--	--	--	0
201	Bus. Ofc., IXC Special Access	0	--	--	--	--	--	--	--	0
202	Bus. Ofc., IXC Switched Access	0	--	--	--	--	--	--	--	0
203	Bus. Ofc., IXC B & C Services	0	--	--	--	--	--	--	--	0
204	Coin Collect & Admin.	0	--	--	--	--	--	--	--	0
205	Cust. Svc., Direct	0	--	0	0	0	0	0	0	0
206	Cust. Serv., Msg. Process	5,316	--	--	--	--	--	--	--	0
207	Cust. Serv., Other B&C	24,467	--	--	--	--	--	--	--	0
208	Cust. Serv., CABS	16,532	--	--	--	--	--	--	--	0
209	Cust. Serv., EU Common Line	0	--	0	0	0	0	0	0	0
210	Other Cust. Serv., Alloc.	0	--	--	--	--	--	--	--	0
211	Other Cust. Serv., Direct	0	--	0	0	0	0	0	0	0
212	Exec. and Planning, Alloc.	5,119	--	--	--	--	--	--	--	0
213	Exec. and Planning, Direct	0	--	0	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Beresford Municipal 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)		
230	Admin. & General, Allocable	218,032	--	--	--	--	--	--	--	
231	Admin. & General, Direct	29,207	--	0	0	29,207	0	0	29,207	
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	0.00%	--	--	--	--	--	--	--	
238	Gross Receipts Tax Rate	0.00%	--	--	--	--	--	--	--	
239	Rate of Return	10.00%	--	--	--	--	--	--	--	
240	AFUDC	0	--	--	--	--	--	--	--	
241	ITC Amortization	0	--	--	--	--	--	--	--	
242	Other Return Adjustments	0	--	0	0	0	0	0	0	
243	Contributions	0	--	--	--	--	--	--	--	
244	Interest Expense	0	--	--	--	--	--	--	--	
245	Capital Lease Expense	0	--	--	--	--	--	--	--	
246	Capitalized Payroll taxes	0	--	--	--	--	--	--	--	
247	Depreciation Adjustment	0	--	--	--	--	--	--	--	
248	Other Income Adjustments	0	--	0	0	0	0	0	0	
249	Uncollectibles	0	--	0	0	0	0	0	0	
250	Other Revenue Adjustments	0	--	0	0	0	0	0	0	
251	Other Revenue Taxes	0	--	0	0	0	0	0	0	
252										

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL
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Beresford Municipal Telephone Company
 ENDING DECEMBER 31, 2004

		Interstate				Intrastate			
		Private Line		Private Line		Private Line		Private Line	
***** FCC PART 36 *****		TOTAL COMPANY	Source/ Allocator	Other	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
271 Working Loops	1,587	---	15	48	0	0	2	2	2
272 Equivalent Interexchange Cct. Miles	1,276	---	0	686	0	0	36	36	36
273 Interexchange Circuit Terminations	212	---	0	114	0	0	6	6	6