

TELEC CONSULTING RESOURCES

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

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

June 28, 2005

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

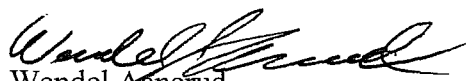
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JUN 29 2005
SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

Dear Ms. Bonrud:

On behalf of Roberts County 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 2001 study filed in June 2002. The Company is included in the Local Exchange Carriers ("LECA") consolidated tariff filing. Attachment A hereto is provided in lieu of tariff sheets.

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

Sincerely,


Wendel Aanerud
TELEC Consulting Resources, Inc.

Enclosures

cc: Ms. Pamela Herrington, Roberts County Telephone Company

ATTACHMENT A

TARIFF SHEET

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**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

Roberts County 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	\$0.136083	\$0.029223	\$0.056925
Terminating RPM	\$0.152136	\$0.032670	\$0.056925

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

By: 

Of: TELECOM Consulting Resources, Inc.

For: Roberts County Telephone Company

Roberts County Telephone

***** 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	\$2,067,835	J13	\$1,492,468	\$152,532	\$0	\$239,729	\$0	\$183,107
16 Rate of Return	10.00%		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
17								
18 Return on Rate Base	\$206,784		\$149,247	\$15,253	\$0	\$23,973	\$0	\$18,311
19 Return Adjustments	0	J18-20	0	0	0	0	0	0
20								
21 Net Return on Rate Base	\$206,784		\$149,247	\$15,253	\$0	\$23,973	\$0	\$18,311
22 Income Taxes	75,597	J31-32	54,562	5,576	0	8,764	0	6,694
23 Expenses and Other Taxes	683,175	J33-35, 40	316,783	88,294	2,670	171,782	14,453	89,194
24								
25 Total IntraLATA Rev. Req.	\$965,555		\$520,592	\$109,123	\$2,670	\$204,519	\$14,453	\$114,198
26	=====		=====	=====	=====	=====	=====	=====
27								
28								
INTERLATA:								
30								
31 Net Investment	\$0	P13	\$0	\$0	\$0	\$0	\$0	\$0
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
35 Return Adjustments	0	P18-20	0	0	0	0	0	0
36								
37 Net Return on Rate Base	\$0		\$0	\$0	\$0	\$0	\$0	\$0
38 Income Taxes	0	P31-32	0	0	0	0	0	0
39 Expenses and Other Taxes	0	P33-35, 40	0	0	0	0	0	0
40								
41 Total InterLATA Rev. Req.	\$0		\$0	\$0	\$0	\$0	\$0	\$0
42	=====		=====	=====	=====	=====	=====	=====
43								
44								
45 TOTAL INTRASTATE REV. REQ.	\$965,555		\$520,592	\$109,123	\$2,670	\$204,519	\$14,453	\$114,198
	=====		=====	=====	=====	=====	=====	=====
ACCESS ELEMENT MINUTES OF USE								
			3,592,758	3,592,758		3,592,758		
ACCESS RATE PER MINUTE								
	\$0.232199		\$0.144900	\$0.030373		\$0.056925		

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Roberts County Telephone

						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	\$9,171,546	C68	\$7,103,711	\$0	\$1,914,455	\$0	\$153,380	\$2,067,835
19	Rate of Return	10.00%	---	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
20									
21	Return on Rate Base	\$917,155		\$710,371	\$0	\$191,445	\$0	\$15,338	\$206,784
22									
23	AFUDC	0	H43	0	0	0	0	0	0
24	ITC Amortization	0	H36	0	0	0	0	0	0
25	Other Return Adjustments	0	V242	0	0	0	0	0	0
26									
27	Net Return	\$917,155		\$710,371	\$0	\$191,445	\$0	\$15,338	\$206,784
28									
29	Contributions	400	H52	300	0	94	0	6	100
30	Interest Expense	266,048	H44	206,111	0	55,479	0	4,458	59,937
31	Capital Lease Expense	0	H46	0	0	0	0	0	0
32	Capitalized Payroll taxes	0	H36	0	0	0	0	0	0
33	Depreciation Adjustment	0	H36	0	0	0	0	0	0
34	Other Income Adjustments	0	V248	0	0	0	0	0	0
35									
36	After Tax Income	\$650,707		\$503,960	\$0	\$135,872	\$0	\$10,874	\$146,746
37									
38	State Income Taxes	\$0	Formula	\$0	\$0	\$0	\$0	\$0	\$0
39	Federal Income Taxes	335,212	Formula	259,616	0	69,995	0	5,602	75,597
40	Operating Expenses and Taxes	2,979,307	I196	2,334,755	0	597,649	0	46,903	644,552
41	Uncollectibles	0	V249	0	0	0	0	0	0
42	Other Revenue Adjustments	0	V250	0	0	0	0	0	0
43									
44	Net Revenue	\$4,231,674		\$3,304,742	\$0	\$859,089	\$0	\$67,843	\$926,932
45	Gross Receipts Taxes	176,320	Formula	137,698	0	35,795	0	2,827	38,622
46	Other Revenue Taxes	0	V251	0	0	0	0	0	0
47									
TOTAL REVENUE REQUIREMENT		\$4,407,994		\$3,442,440	\$0	\$894,885	\$0	\$70,669	\$965,554
		=====		=====	=====	=====	=====	=====	=====

Roberts County Telephone

***** FCC PART 36 ***** Investment Summary		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
					Message Telephone Service		Private Line			
					InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Land and Support Investment	\$1,815,557	D33	\$1,422,993	\$0	\$363,120	\$0	\$29,444	\$392,564	O.K.
14										
15	COE Operator Equipment	\$0	D43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16	COE Switching Equipment	3,241,446	D68	2,797,531	0	443,915	0	0	443,915	O.K.
17	COE Transmission Equipment	3,494,042	D85	2,802,192	0	558,243	0	133,606	691,850	O.K.
18										
19	Total COE	\$6,735,488		\$5,599,723	\$0	\$1,002,159	\$0	\$133,606	\$1,135,765	O.K.
20	Info. Orig./Term. Equipment	0	D94	0	0	0	0	0	0	O.K.
21	Cable and Wire Facilities	10,426,539	D137	7,851,491	0	2,430,324	0	144,724	2,575,048	O.K.
22										
23	Total COE, IOT, C&WF	\$17,162,027		\$13,451,214	\$0	\$3,432,483	\$0	\$278,330	\$3,710,813	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	\$3,725	D209	\$2,920	\$0	\$745	\$0	\$60	\$805	O.K.
30										
31										
32	Total Tele. Plt. In Service	\$18,981,309		\$14,877,127	\$0	\$3,796,348	\$0	\$307,835	\$4,104,182	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	684,646	D218-219	536,610	0	136,932	0	11,103	148,036	O.K.
37	Tel. Plt. Adjustment	0	D220-221	0	0	0	0	0	0	O.K.
38										
39	Total Other Tel. Plt.	\$684,646		\$536,610	\$0	\$136,932	\$0	\$11,103	\$148,036	O.K.
40										
41										
42	TOTAL TELEPHONE PLANT	\$19,665,955		\$15,413,737	\$0	\$3,933,280	\$0	\$318,938	\$4,252,218	O.K.

Roberts County Telephone

***** FCC PART 36 ***** Investment Summary		TOTAL COMPANY	Source/ Allocator	Intrastate					TOTAL INTRASTATE	
				Interstate	Message Telephone Service		Private Line			
					InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
56	Other Assets, Net	0	V105	0	0	0	0	0	0	O.K.
57	Accumulated Depr./Amort	(10,129,459)	E34	(8,021,021)	0	(1,949,021)	0	(159,416)	(2,108,438)	O.K.
58	Accum. Def. Inc. Taxes, Net	(515,213)	E47	(403,812)	0	(103,045)	0	(8,356)	(111,401)	O.K.
59	Oth. Liab. & Def. Cr., Net	0	V106	0	0	0	0	0	0	O.K.
60										
61	TOTAL NET PLANT	\$9,021,283		\$6,988,903	\$0	\$1,881,214	\$0	\$151,166	\$2,032,380	O.K.
62										
63	Materials and Supplies	66,357	H31	49,969	0	15,467	0	921	16,388	O.K.
64	Rural Tel. Bank Stock	0	H35	0	0	0	0	0	0	O.K.
65	Cash Working Capital	83,906	Formula	64,839	0	17,774	0	1,293	19,067	O.K.
66	Equal Access Investment	0	—	0	0	0	0	0	0	O.K.
67										
68	TOTAL NET INVESTMENT	\$9,171,546		\$7,103,711	\$0	\$1,914,455	\$0	\$153,380	\$2,067,835	O.K.
69										

Roberts County Telephone

***** FCC PART 36 ***** Plant Investment Detail		Intrastate									
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line				TOTAL INTRASTATE
					InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)			
13	LAND AND SUPPORT ASSETS:										
14											
15	Land, Allocable	\$16,151	H33	\$12,659	\$0	\$3,230	\$0	\$262	\$3,492	O.K.	
16	Land, Direct	0	V22	0	0	0	0	0	0	O.K.	
17											
18	Total Land	\$16,151		\$12,659	\$0	\$3,230	\$0	\$262	\$3,492	O.K.	
19											
20	Motor Vehicles	\$180,908	H33	\$141,792	\$0	\$36,182	\$0	\$2,934	\$39,116	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	407,207	H33	319,160	0	81,443	0	6,604	88,047	O.K.	
25	Buildings, Allocable	962,722	H33	754,560	0	192,549	0	15,613	208,162	O.K.	
26	Buildings, Direct	0	V29	0	0	0	0	0	0	O.K.	
27	Furniture	67,819	H33	53,155	0	13,564	0	1,100	14,664	O.K.	
28	Office Equipment	63,149	H33	49,495	0	12,630	0	1,024	13,654	O.K.	
29	General Purpose Computers	117,601	H33	92,173	0	23,521	0	1,907	25,428	O.K.	
30											
31	Total Support Assets	\$1,799,406		\$1,410,334	\$0	\$359,889	\$0	\$29,182	\$389,072	O.K.	
32											
33	Tot. Land and Support Assets	\$1,815,557		\$1,422,993	\$0	\$363,120	\$0	\$29,444	\$392,564	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	\$357,350	G26	\$263,570	\$0	\$93,780	\$0	\$0	\$93,780	O.K.	
47	CAT 2 Tandem Sw. Direct	0	V38	0	0	0	0	0	0	O.K.	
48											
49	Total CAT 2	\$357,350		\$263,570	\$0	\$93,780	\$0	\$0	\$93,780	O.K.	

Roberts County Telephone

				Intrastate								
				Message Telephone Service		Private Line		TOTAL				
***** FCC PART 36 ***** Plant Investment Detail				TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE	
(A)				(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
63	CAT 3 Local Sw. Allocable	\$2,884,096	G15	\$2,533,961	\$0	\$350,135	\$0	\$0	\$350,135	O.K.		
64	CAT 3 Local Sw. Direct	0	V40	0	0	0	0	0	0	O.K.		
65												
66	Total CAT 3	\$2,884,096		\$2,533,961	\$0	\$350,135	\$0	\$0	\$350,135	O.K.		
67										O.K.		
68	Total COE Sw. CAT 2&3	\$3,241,446		\$2,797,531	\$0	\$443,915	\$0	\$0	\$443,915	O.K.		
69		=====		=====	=====	=====	=====	=====	=====			
70												
71	COE TRANSMISSION:											
72												
73	CAT 4.12 Exchange Trunk	\$498,730	123	\$498,730	\$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	1,330,857	G13	998,143	0	332,714	0	0	332,714	O.K.		
76	CAT 4.13 PL, WATS, Local	42,855	F18	27,005	0	0	0	15,851	15,851	O.K.		
77	CAT 4.13 Direct	35,361	V45	35,361	0	0	0	0	0	O.K.		
78	CAT 4.23 Message	743,477	G18	558,819	0	184,658	0	0	184,658	O.K.		
79	CAT 4.23 PL, WATS	344,032	F24	226,276	0	0	0	117,756	117,756	O.K.		
80	CAT 4.23 Direct	0	V48	0	0	0	0	0	0	O.K.		
81	CAT 4.3 H/R Message	498,730	G29	457,859	0	40,871	0	0	40,871	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	\$3,494,042		\$2,802,192	\$0	\$558,243	\$0	\$133,606	\$691,850	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												

Roberts County Telephone

				Intrastate					
				Message Telephone Service		Private Line			
***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
111 CABLE AND WIRE FACILITIES:									
112									
113 CAT 1.1 IntraLATA PL/WATS	111,423	F31	\$0	\$0	\$0	\$0	\$111,423	\$111,423	O.K.
114 CAT 1.2 InterLATA PL/WATS	189,831	F31	189,831	0	0	0	0	0	O.K.
115 CAT 1.3 Joint Message	9,355,376	G13	7,016,532	0	2,338,844	0	0	2,338,844	O.K.
116 Other CAT 1 C&WF	0	V74	0	0	0	0	0	0	O.K.
117									
118 Total CAT 1 C&WF	\$9,656,630		\$7,206,363	\$0	\$2,338,844	\$0	\$111,423	\$2,450,267	O.K.
119									
120 CAT 2 C&WF	\$184,164	G28	\$184,164	\$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	\$184,164		\$184,164	\$0	\$0	\$0	\$0	\$0	O.K.
124									
125 CAT 3 Joint Message	307,556	G17	231,168	0	76,388	0	0	\$76,388	O.K.
126 CAT 3 PL/WATS etc.	94,025	F36	60,724	0	0	0	33,301	33,301	O.K.
127 CAT 3 Direct	0	V79	0	0	0	0	0	0	O.K.
128									
129 Total CAT 3 C&WF	\$401,581		\$291,892	\$0	\$76,388	\$0	\$33,301	\$109,689	O.K.
130									
131 CAT 4 Message	\$184,164	G29	\$169,072	\$0	\$15,092	\$0	\$0	\$15,092	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	\$184,164		\$169,072	\$0	\$15,092	\$0	\$0	\$15,092	O.K.
136									
137 TOTAL C&WF	\$10,426,539		\$7,851,491	\$0	\$2,430,324	\$0	\$144,724	\$2,575,048	O.K.
138									
139 CAPITAL LEASES:									
140									
141									
142 Allocable Support Leases	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
143 Direct Support Leases	0	V84	0	0	0	0	0	0	O.K.
144									
145 Total Support Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

Roberts County Telephone

***** 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
				(E)	(F)	(G)	(H)			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
160									O.K.	
161	COE Operator	\$0	H16	\$0	\$0	\$0	\$0	\$0	\$0	
162	COE Tandem Switch	0	H17	0	0	0	0	0	0	
163	COE Local Switch	0	H18	0	0	0	0	0	0	
164	COE Transmission	0	H20	0	0	0	0	0	0	
165	COE Direct	0	V89	0	0	0	0	0	0	
166									O.K.	
167	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	
168									O.K.	
169	IOT Leases	\$0	V90	\$0	\$0	\$0	\$0	\$0	\$0	
170									O.K.	
171	C&WF Leases	\$0	V91	\$0	\$0	\$0	\$0	\$0	\$0	
172									O.K.	
173	TOTAL CAPITAL LEASES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	
174									O.K.	
175										
176	LEASEHOLD IMPROVEMENTS:									
177										
178	Land and Support Assets	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	
179	COE Switching	0	H18	0	0	0	0	0	0	
180	COE Operator	0	H16	0	0	0	0	0	0	
181	COE Transmission	0	H20	0	0	0	0	0	0	
182	IOT	0	V96	0	0	0	0	0	0	
183	C&WF	0	V97	0	0	0	0	0	0	
184	Other	0	V98	0	0	0	0	0	0	
185									O.K.	
186	TOTAL LEASEHOLD IMPROVEMENT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	
187									O.K.	
188										
189	TPIS, EXCL. ACCT. No. 2690	\$18,977,584		\$14,874,207	\$0	\$3,795,603	\$0	\$307,774	\$4,103,377	

27-Jun-05

09:43:42 AM

Roberts County Telephone

		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										
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
204	INTANGIBLE ASSETS:									
205										
206	Allocable Acct. No. 2690	\$3,725	H36	\$2,920	\$0	\$745	\$0	\$60	\$805	O.K.
207	Direct Acct. No. 2690	0	V100	0	0	0	0	0	0	O.K.
208										
209	Total Intangible Assets	\$3,725		\$2,920	\$0	\$745	\$0	\$60	\$805	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.	684,646	H35	536,610	0	136,932	0	11,103	148,036	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	\$684,646		\$536,610	\$0	\$136,932	\$0	\$11,103	\$148,036	O.K.

Roberts County Telephone

				Intrastate							
***** FCC PART 36 ***** Reserves and Deferrals				TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE
							InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)				(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
13	ACCUM. DEPRECIATION, TPIS:										
14											
15	Support Assets	\$788,549	H13	\$618,047	\$0	\$157,713	\$0	\$12,789	\$170,502	O.K.	
16	COE Switching	2,427,724	H19	2,095,248	0	332,476	0	0	332,476	O.K.	
17	COE Operator	0	H16	0	0	0	0	0	0	O.K.	
18	COE Transmission	2,080,100	H20	1,668,223	0	332,338	0	79,540	411,877	O.K.	
19	IOT Equipment	0	H25	0	0	0	0	0	0	O.K.	
20	Cable and Wire Facilities	4,831,542	H31	3,638,293	0	1,126,185	0	67,063	1,193,249	O.K.	
21	Other Plant	0	V135	0	0	0	0	0	0	O.K.	
22											
23	Total Accum. Depr., TPIS	\$10,127,915		\$8,019,811	\$0	\$1,948,713	\$0	\$159,391	\$2,108,104	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.	1,544	H41	1,210	0	309	0	25	334	O.K.	
30	Accum. Amort., Other	0	V138	0	0	0	0	0	0	O.K.	
31											
32	Tot. Accum. Amortization	\$1,544		\$1,210	\$0	\$309	\$0	\$25	\$334	O.K.	
33											
34	Total Accum. Depr./Amort.	\$10,129,459		\$8,021,021	\$0	\$1,949,021	\$0	\$159,416	\$2,108,438	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	515,213	V145	403,812	0	103,045	0	8,356	111,401	O.K.	
46											
47	Total Accum. Def. Inc. Taxes	\$515,213		\$403,812	\$0	\$103,045	\$0	\$8,356	\$111,401	O.K.	

Roberts County Telephone

***** FCC PART 36 *****
Functional Distribution
of Selected Investments

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
13	TRANS. CCT EQUIPMENT:								
14									
15	Working Loops	2,340	2,267	46	0	0	27	0	0
16	Avg. Cost per Loop	587.06	587.06	587.06	587.06	587.06	587.06	587.06	587.06
17									
18	CAT 4.13 Exch Ln. Invest.	\$1,373,712	\$1,330,857	\$27,005	\$0	\$0	\$15,851	\$0	\$0
19									
20									
21	Circuit Terminations	471	322	98	0	0	51	0	0
22	Avg. Cost per Termination	2,308.94	2,308.94	2,308.94	2,308.94	2,308.94	2,308.94	2,308.94	2,308.94
23									
24	CAT 4.23 Other IX	\$1,087,509	\$743,477	\$226,276	\$0	\$0	\$117,756	\$0	\$0
25									
26									
27	C&WF INVESTMENT:								
28									
29	Working Loops	2,340	2,267	46	0	0	27	0	0
30	Loops Factor	1.000000	0.968803	0.019658	0.000000	0.000000	0.011538	0.000000	0.000000
31	CAT 1 Exchange C&WF	\$9,656,630	\$9,355,376	\$189,831	\$0	\$0	\$111,423	\$0	\$0
32									
33									
34	Equivalent IX Circuit Miles	30,811	23,597	4,659	0	0	2,555	0	0
35	IX Cct. Miles Factor	1.000000	0.765863	0.151212	0.000000	0.000000	0.082925	0.000000	0.000000
36	CAT 3 Interexch. C&WF	\$401,581	\$307,556	\$60,724	\$0	\$0	\$33,301	\$0	\$0
37									

Roberts County Telephone

		Intrastate									
		Message Telephone Service				Interstate and Other		Private Line		TOTAL	
		InterLATA		IntraLATA		InterLATA		IntraLATA		INTRASTATE	
		(E)		(F)		(G)		(H)		(I)	
***** FCC PART 36 ***** Physical Allocation Factors		TOTAL COMPANY	Source/ Allocator	(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	0.000000	0.250000	O.K.
14											
15	Dial Equipment Minutes (DEM)	1.000000	DEM	0.878598	0.000000	0.121402	0.000000	0.000000	0.000000	0.121402	O.K.
16											
17	Conversation Minute-Miles	1.000000	CMM	0.751629	0.000000	0.248371	0.000000	0.000000	0.000000	0.248371	O.K.
18	Conversation Minutes	1.000000	CM	0.751629	0.000000	0.248371	0.000000	0.000000	0.000000	0.248371	O.K.
19	Subscriber Minutes (SLU)	1.000000	SLU	0.939299	0.000000	0.060701	0.000000	0.000000	0.000000	0.060701	O.K.
20											
21	TSPS Processor Time	0.000000	TSP	0.000000	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	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	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	0.000000	O.K.
25											
26	COE CAT 2 Minutes	1.000000	CT2	0.737567	0.000000	0.262433	0.000000	0.000000	0.000000	0.262433	O.K.
27											
28	Exchange Trunk Minutes	1.000000	ETM	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29	MOU-Mi., Host/Remote	1.000000	HRM	0.918050	0.000000	0.081950	0.000000	0.000000	0.000000	0.081950	O.K.
30											
31	C&WF CAT 4, WATS	0.000000	CT4	0.000000	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	0.000000	O.K.
34											
35	Current Billings	1.000000	CB	0.870113	0.000000	0.101092	0.000000	0.000000	0.028795	0.129887	O.K.
36	EU Presubscription Factor	0.000000	EPRE	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
37	EU MTS & WATS Factor	1.000000	EMTS	0.870113	0.000000	0.101092	0.000000	0.000000	0.028795	0.129887	O.K.
38	EU Access, P/L and All Other Factor	1.000000	EPLO	0.870113	0.000000	0.101092	0.000000	0.000000	0.028795	0.129887	O.K.
39	IX Special Access Factor	0.000000	ISPA	0.000000	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	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	0.000000	O.K.
42	Coin Revenue Percent	0.000000	CR	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
43	Relative Toll/Local Msgs.	1.000000	TLM	0.375149	0.000000	0.624851	0.000000	0.000000	0.000000	0.000000	O.K.
44	Relative Users Percent	1.000000	RUP	0.666667	0.000000	0.333333	0.000000	0.000000	0.000000	0.333333	O.K.
45	CABS Percent	1.000000	CAB	0.500000	0.000000	0.500000	0.000000	0.000000	0.000000	0.500000	O.K.
46	Foreign Directories Percent	0.000000	FD	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.

Roberts County Telephone

				Intrastate					
				Message Telephone Service		Private Line			
***** FCC PART 36 ***** Internal Allocation Factors	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 Support Assets	1.000000	D31	0.783778	0.000000	0.200005	0.000000	0.016218	0.216222	O.K.
14 Land and Support Assets	1.000000	D33	0.783778	0.000000	0.200005	0.000000	0.016218	0.216222	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	1.000000	D49	0.737567	0.000000	0.262433	0.000000	0.000000	0.262433	O.K.
18 COE Local Switching	1.000000	D66	0.878598	0.000000	0.121402	0.000000	0.000000	0.121402	O.K.
19 COE Total Switching	1.000000	D68	0.863050	0.000000	0.136950	0.000000	0.000000	0.136950	O.K.
20 COE Transmission	1.000000	D85	0.801992	0.000000	0.159770	0.000000	0.038238	0.198008	O.K.
21 Total COE	1.000000	C19	0.831376	0.000000	0.148788	0.000000	0.019836	0.168624	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	0.746261	0.000000	0.242201	0.000000	0.011538	0.253739	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	0.726857	0.000000	0.190218	0.000000	0.082925	0.273143	O.K.
30 C&WF CAT 4	1.000000	D135	0.918050	0.000000	0.081950	0.000000	0.000000	0.081950	O.K.
31 Total C&WF	1.000000	D137	0.753029	0.000000	0.233090	0.000000	0.013880	0.246971	O.K.
32									
33 Total Equipment	1.000000	C23	0.783778	0.000000	0.200005	0.000000	0.016218	0.216222	O.K.
34									
35 TPIS	1.000000	C32	0.783778	0.000000	0.200005	0.000000	0.016218	0.216222	O.K.
36 TPIS, excl. Acct. No. 2690	1.000000	D189	0.783778	0.000000	0.200005	0.000000	0.016218	0.216222	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	1.000000	C29	0.783778	0.000000	0.200005	0.000000	0.016218	0.216222	O.K.
42									
43 Long-term PUC	1.000000	C36	0.783778	0.000000	0.200005	0.000000	0.016218	0.216222	O.K.
44 Net Telephone Plant	1.000000	C61	0.774713	0.000000	0.208531	0.000000	0.016757	0.225287	O.K.
45 Total Net Investment	1.000000	C68	0.774538	0.000000	0.208739	0.000000	0.016723	0.225462	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	0.786899	0.000000	0.190107	0.000000	0.022994	0.213101	O.K.
49									
50 Total "BIG THREE" Expenses	1.000000	I170	0.785578	0.000000	0.198682	0.000000	0.015741	0.214422	O.K.
51									
52 Corporate Operations Expense	1.000000	I185	0.749705	0.000000	0.235273	0.000000	0.015022	0.250295	O.K.

Roberts County Telephone

				Intrastate					
***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 PLANT SPEC. OPER. EXPENSE:									
14									
15 Network Support, Alloc.	\$4,706	H14	\$3,688	\$0	\$941	\$0	\$76	\$1,018	O.K.
16 Network Support, Direct	0	V149	0	0	0	0	0	0	O.K.
17									
18 Total Network Support Exp.	\$4,706		\$3,688	\$0	\$941	\$0	\$76	\$1,018	O.K.
19									
20 General Support, Alloc.	\$39,114	H14	\$30,657	\$0	\$7,823	\$0	\$634	\$8,457	O.K.
21 General Support, Direct	0	V151	0	0	0	0	0	0	O.K.
22									
23 Total General Support Exp.	\$39,114		\$30,657	\$0	\$7,823	\$0	\$634	\$8,457	O.K.
24									
25 Central Office Eq., Alloc.	\$245,952	H21	\$204,479	\$0	\$36,595	\$0	\$4,879	\$41,473	O.K.
26 Central Office Eq., Direct	0	V153	0	0	0	0	0	0	O.K.
27									
28 Total COE Exp.	\$245,952		\$204,479	\$0	\$36,595	\$0	\$4,879	\$41,473	O.K.
29									
30 Cust. Premises Equip.	\$0	H24	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31 Coinless Pay Phone	0	G18	0	0	0	0	0	0	O.K.
32 Other IOT	0	H23	0	0	0	0	0	0	O.K.
33 IOT Direct	0	V157	0	0	0	0	0	0	O.K.
34									
35 Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
36									
37 Cable & Wire, Alloc.	\$234,996	H31	\$176,959	\$0	\$54,775	\$0	\$3,262	\$58,037	O.K.
38 Cable & Wire, Direct	130,800	V159	91,779	0	39,021	0	0	39,021	O.K.
39									
40 Total C&WF Exp.	\$365,796		\$268,738	\$0	\$93,796	\$0	\$3,262	\$97,058	O.K.
41									
42 TOTAL PLT. SPEC. OPER. EXP.	\$655,568		\$507,562	\$0	\$139,155	\$0	\$8,851	\$148,006	O.K.
43									
44 TOTAL PLT. SPEC., ex SUPPORT	\$611,748		\$473,216	\$0	\$130,391	\$0	\$8,141	\$138,532	O.K.

Roberts County Telephone

				Intrastate					
***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
58 NON-SPECIFIC OPER. EXP.:									
59									
60 Oth. Plt. and Equip., Alloc.	\$108	H36	\$85	\$0	\$22	\$0	\$2	\$23	O.K.
61 Oth. Plt. and Equip., Direct	0	V177	0	0	0	0	0	0	O.K.
62									
63 Total Oth. Plt. & Equip.	\$108		\$85	\$0	\$22	\$0	\$2	\$23	O.K.
64									
65 Network Operations, Alloc.	\$68,519	H33	\$53,704	\$0	\$13,704	\$0	\$1,111	\$14,815	O.K.
66 Network Operations, Direct	0	V179	0	0	0	0	0	0	O.K.
67									
68 Total Network Oper. Exp.	\$68,519		\$53,704	\$0	\$13,704	\$0	\$1,111	\$14,815	O.K.
69									
70 Total Access Expenses	\$24,923	V180	\$24,923	\$0	\$0	\$0	\$0	\$0	O.K.
71									
72 Depr., Support Assets	\$107,488	H13	\$84,247	\$0	\$21,498	\$0	\$1,743	\$23,241	O.K.
73 Depr., COE Switching	343,389	H19	296,362	0	47,027	0	0	47,027	O.K.
74 Depr., COE Operator	0	H16	0	0	0	0	0	0	O.K.
75 Depr., COE Transmission	316,651	H20	253,951	0	50,591	0	12,108	62,700	O.K.
76 Depr., IOT Equipment	0	H25	0	0	0	0	0	0	O.K.
77 Depr., C&W Facilities	435,490	H31	327,937	0	101,508	0	6,045	107,553	O.K.
78 Depr., PHFU	0	H38	0	0	0	0	0	0	O.K.
79									
80 Total Depreciation Expense	\$1,203,018		\$962,497	\$0	\$220,625	\$0	\$19,896	\$240,521	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.	\$1,203,018		\$962,497	\$0	\$220,625	\$0	\$19,896	\$240,521	O.K.
90									
91 TOTAL NON-SPEC. OPER. EXP.	\$1,296,568		\$1,041,208	\$0	\$234,351	\$0	\$21,009	\$255,360	O.K.

Roberts County Telephone

				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)
CUSTOMER OPERATIONS EXPENSE:								
Marketing, Allocable	\$46,598	G35	\$40,546	\$0	\$4,711	\$0	\$1,342	\$6,052 O.K.
Marketing, Direct	0	V192	0	0	0	0	0	0 O.K.
Total Marketing Expense	\$46,598		\$40,546	\$0	\$4,711	\$0	\$1,342	\$6,052 O.K.
Operator Service, Alloc.	\$0	G24	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
Operator Service, Direct	0	V194	0	0	0	0	0	0 O.K.
Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0 O.K.
Classified Directory	\$0	V195	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
Alphabetical Directory	19,966	G19	18,754	0	1,212	0	0	1,212 O.K.
Foreign Directory	0	G46	0	0	0	0	0	0 O.K.
Total Directory	\$19,966		\$18,754	\$0	\$1,212	\$0	\$0	\$1,212 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	120,985	G38	105,271	0	12,231	0	3,484	15,714 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	\$120,985		\$105,271	\$0	\$12,231	\$0	\$3,484	\$15,714 O.K.
Cust. Svc., Direct	\$0	V205	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
Cust. Serv., Msg. Process	10,500	G43	3,939	0	6,561	0	0	6,561 O.K.
Cust. Serv., Other B&C	0	G44	0	0	0	0	0	0 O.K.
Cust. Serv., CABS	20,022	G45	10,011	0	10,011	0	0	10,011 O.K.
Cust. Serv., EU Common Line	0	V209	0	0	0	0	0	0 O.K.
Total Customer Service	\$30,522		\$13,950	\$0	\$16,572	\$0	\$0	\$16,572 O.K.
Total Bus. Ofc., Cust. Serv.	\$151,507		\$119,221	\$0	\$28,803	\$0	\$3,484	\$32,286 O.K.

Roberts County Telephone

		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.	\$11,314	H48	\$8,903	\$0	\$2,151	\$0	\$260	\$2,411	O.K.
157	Other Cust. Serv., Direct	1,208	V211	1,208	0	0	0	0	0	O.K.
158										
159	Total Other Cust. Serv.	\$12,522		\$10,111	\$0	\$2,151	\$0	\$260	\$2,411	O.K.
160										
161	TOTAL CUSTOMER OPER. EXP.	\$230,593		\$188,631	\$0	\$36,876	\$0	\$5,086	\$41,962	O.K.
162										
163										
164	"BIG-THREE" EXPENSES:									
165										
166	Total Plt. Spec., ex Support	\$611,748	44	\$473,216	\$0	\$130,391	\$0	\$8,141	\$138,532	O.K.
167	Total Network Oper. Exp.	68,519	68	53,704	0	13,704	0	1,111	14,815	O.K.
168	Total Customer Operations	230,593	161	188,631	0	36,876	0	5,086	41,962	O.K.
169										
170	TOTAL "BIG THREE" EXPENSES	\$910,860		\$715,551	\$0	\$180,971	\$0	\$14,337	\$195,309	O.K.
171										
172										
173	CORPORATE OPERATIONS EXPENSE:									
174										
175	Exec. and Planning, Alloc.	\$141,373	H50	\$111,059	\$0	\$28,088	\$0	\$2,225	\$30,314	O.K.
176	Exec. and Planning, Direct	0	V213	0	0	0	0	0	0	O.K.
177										
178	Total Exec. and Planning	\$141,373		\$111,059	\$0	\$28,088	\$0	\$2,225	\$30,314	O.K.
179										
180	Admin. & General, Allocable	\$618,236	H50	\$485,672	\$0	\$122,832	\$0	\$9,731	\$132,564	O.K.
181	Admin. & General, Direct	36,347	V231	0	0	36,347	0	0	36,347	O.K.
182										
183	Total Admin. and Gen.	\$654,583		\$485,672	\$0	\$159,179	\$0	\$9,731	\$168,911	O.K.
184										
185	TOTAL CORPORATE OPERATIONS	\$795,956		\$596,732	\$0	\$187,267	\$0	\$11,957	\$199,224	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	622	V233	622	0	0	0	0	0	O.K.
192										
193	Total Non-income Taxes	\$622		\$622	\$0	\$0	\$0	\$0	\$0	O.K.
194										
195										
196	TOTAL OPER. EXP. AND TAXES	\$2,979,307		\$2,334,755	\$0	\$597,649	\$0	\$46,903	\$644,552	O.K.

Roberts County Telephone

***** FCC PART 69 ***** IntraLATA Revenue Requirement Summary		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	Net Investment	\$2,067,835	K52	\$1,492,468	\$152,532	\$0	\$239,729	\$0	\$183,107	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	\$206,784		\$149,247	\$15,253	\$0	\$23,973	\$0	\$18,311	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	\$206,784		\$149,247	\$15,253	\$0	\$23,973	\$0	\$18,311	O.K.
23										
24	Interest Expense	59,937	N67	43,260	4,421	0	6,949	0	5,307	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	\$146,846		\$105,987	\$10,832	\$0	\$17,024	\$0	\$13,003	O.K.
30										
31	State Income Taxes	\$0	29	0	0	0	0	0	0	O.K.
32	Federal Income Taxes	75,597	29	54,562	5,576	0	8,764	0	6,694	O.K.
33	Operating Expenses and Taxes	644,552	O195	295,959	83,929	2,563	163,601	13,875	84,626	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	926,932	16+31+32+33	499,768	104,758	2,563	196,338	13,875	109,630	O.K.
38										
39										
40	Gross Receipts Tax	38,623	37	20,824	4,365	107	8,181	578	4,568	O.K.
41										
42										
43	TOTAL REVENUE REQUIREMENT	\$965,555		\$520,592	\$109,123	\$2,670	\$204,519	\$14,453	\$114,198	O.K.
44										

Roberts County Telephone

***** 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	\$392,564	L25	\$95,200	\$100,185	\$0	\$117,540	\$0	\$79,639 O.K.
14									
15	Central Office Equipment	\$1,135,765	L70	\$332,714	\$350,135	\$0	\$319,310	\$0	\$133,606 O.K.
16	Info. Term./Orig. Equipment	0	L78	0	0	0	0	0	0 O.K.
17	Cable and Wire Facilities	2,575,048	L117	2,338,844	0	0	91,480	0	144,724 O.K.
18									
19	Total COE, IOT, C&WF	\$3,710,813		\$2,671,558	\$350,135	\$0	\$410,790	\$0	\$278,330 O.K.
20									
21	Total Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
22									
23	Total Tele. Plt. ex Intang.	\$4,103,377		\$2,766,758	\$450,320	\$0	\$528,330	\$0	\$357,969 O.K.
24	Total Intangible Assets	805	L144	543	88	0	104	0	70 O.K.
25									
26	Total Plant In Service	\$4,104,182		\$2,767,301	\$450,408	\$0	\$528,434	\$0	\$358,039 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	148,036	L164	99,815	16,246	0	19,060	0	12,914 O.K.
30	Total Tel. Plt. Adjust.	0	L169	0	0	0	0	0	0 O.K.
31									
32	TOTAL TELEPHONE PLANT	\$4,252,218		\$2,867,117	\$466,654	\$0	\$547,494	\$0	\$370,954 O.K.
33									
34	less:								
35	Accum. Depr., Plt. in Serv.	2,108,104	M23	1,323,216	305,751	0	297,944	0	181,192 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	334	M29	225	37	0	43	0	29 O.K.
39	Accum. Amort. Other	0	M30	0	0	0	0	0	0 O.K.
40	Accum. Def. Inc. Taxes, Net	111,401	M47	75,113	12,226	0	14,343	0	9,718 O.K.
41									
42	plus:								
43	Other Assets	0	Direct	0	0	0	0	0	0 O.K.
44									
45	NET TELEPHONE PLANT	\$2,032,380		\$1,468,562	\$148,641	\$0	\$235,164	\$0	\$180,014 O.K.
46	plus:								
47	Class B RTB Stock	0	L171	0	0	0	0	0	0 O.K.
48	Materials and Supplies	16,388	L173	11,050	1,799	0	2,110	0	1,430 O.K.
49	Cash Working Capital	19,067	L175	12,856	2,093	0	2,455	0	1,663 O.K.
50	Equal Access Investment	0	L177	0	0	0	0	0	0 O.K.
51									
52	NET INVESTMENT	\$2,067,835		\$1,492,468	\$152,532	\$0	\$239,729	\$0	\$183,107 O.K.
53									

Roberts County Telephone

***** 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	\$3,230	N28	783	824	0	967	0	655	O.K.
16 Land Assets, Private Line	262	N28	64	67	0	78	0	53	O.K.
17									
18 Total Land Assets	\$3,492		\$847	\$891	\$0	\$1,046	\$0	\$708	O.K.
19									
20 Support Assets, Message	\$359,889	N28	\$87,276	\$91,846	\$0	\$107,757	\$0	\$73,010	O.K.
21 Support Assets, Private Line	29,182	N28	7,077	7,448	0	8,738	0	5,920	O.K.
22									
23 Total Support Assets	\$389,072		\$94,353	\$99,294	\$0	\$116,494	\$0	\$78,931	O.K.
24									
25 Total Land and Supp. Assets	\$392,564		\$95,200	\$100,185	\$0	\$117,540	\$0	\$79,639	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	\$93,780	(G)	\$0	\$0	\$0	\$93,780	\$0	\$0	O.K.
35 Tandem Assigned	0	Direct	0	0	0	0	0	0	O.K.
36									
37 Total Tandem Switching	\$93,780		\$0	\$0	\$0	\$93,780	\$0	\$0	O.K.
38									
39 Local Switching	\$350,135	(E)	\$0	\$350,135	\$0	\$0	\$0	\$0	O.K.
40 Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41									
42 Total Local Switching	\$350,135		\$0	\$350,135	\$0	\$0	\$0	\$0	O.K.
43									
44 Total Switching	\$443,915		\$0	\$350,135	\$0	\$93,780	\$0	\$0	O.K.

Roberts County Telephone

***** 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	332,714	(D)	332,714	0	0	0	0	0	O.K.
60	COE Exch. Line - PL etc.	15,851	(I)	0	0	0	0	0	15,851	O.K.
61	COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	O.K.
62	COE Interexchange, Message	184,658	(G)	0	0	0	184,658	0	0	O.K.
63	COE Interexchange, PL	117,756	(I)	0	0	0	0	0	117,756	O.K.
64	COE Interexchange, Assigned	0	(G)	0	0	0	0	0	0	O.K.
65	COE H/R Message	40,871	(G)	0	0	0	40,871	0	0	O.K.
66	COE H/R Assigned	0	Direct	0	0	0	0	0	0	O.K.
67										
68	Total COE Transmission	\$691,850		\$332,714	\$0	\$0	\$225,529	\$0	\$133,606	O.K.
69										
70	Total Central Office Equip.	\$1,135,765		\$332,714	\$350,135	\$0	\$319,310	\$0	\$133,606	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	\$111,423	(I)	\$0	\$0	\$0	\$0	\$0	\$111,423	O.K.
83	Exchange Message	2,338,844	(D)	2,338,844	0	0	0	0	0	O.K.
84	Exchange Assigned	0	Direct	0	0	0	0	0	0	O.K.
85										
86	Total Exchange Line C&WF	\$2,450,267		\$2,338,844	\$0	\$0	\$0	\$0	\$111,423	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	\$76,388	(G)	\$0	\$0	\$0	\$76,388	\$0	\$0	O.K.
94	Interexchange PL, WATS	33,301	(I)	0	0	0	0	0	33,301	O.K.
95	Interexchange Assigned	0	(G)	0	0	0	0	0	0	O.K.
96										
97	Total Interexchange C&WF	\$109,689		\$0	\$0	\$0	\$76,388	\$0	\$33,301	O.K.

Roberts County Telephone

***** 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	\$15,092	(G)	\$0	\$0	\$0	\$15,092	\$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	\$15,092		\$0	\$0	\$0	\$15,092	\$0	\$0	O.K.
116									
117 Total Cable and Wire Facil.	\$2,575,048		\$2,338,844	\$0	\$0	\$91,480	\$0	\$144,724	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	\$805	N37	\$543	\$88	\$0	\$104	\$0	\$70	O.K.
145									
146									
147 PROPERTY HELD FOR FUTURE US	\$0	N46	0	0	0	0	0	0	O.K.

Roberts County Telephone

***** 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	148,036	N46	99,815	16,246	0	19,060	0	12,914	O.K.
165										
166	Total Plt. Under Const.	\$148,036		\$99,815	\$16,246	\$0	\$19,060	\$0	\$12,914	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	\$16,388	N37	\$11,050	\$1,799	\$0	\$2,110	\$0	\$1,430	O.K.
174										
175	CASH WORKING CAPITAL	\$19,067	N37	\$12,856	\$2,093	\$0	\$2,455	\$0	\$1,663	O.K.
176										
177	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

Roberts County Telephone

***** FCC PART 69 *****									
IntraLATA									
Reserves and Deferrals									
(A)	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	ACCUM. DEPRECIATION, TPIS:								
14									
15	Support Assets	\$170,502	N28	\$41,348	\$43,513	\$0	\$51,051	\$0	\$34,590 O.K.
16	COE Switching	332,476	L44	0	262,238	0	70,238	0	0 O.K.
17	COE Operator	0	L32	0	0	0	0	0	0 O.K.
18	COE Transmission	411,877	L68	198,074	0	0	134,264	0	79,540 O.K.
19	IOT Equipment	0	L78	0	0	0	0	0	0 O.K.
20	Cable and Wire Facilities	1,193,249	L117	1,083,794	0	0	42,391	0	67,063 O.K.
21	Other Plant	0	N37	0	0	0	0	0	0 O.K.
22									
23	Total Accum. Depr., TPIS	\$2,108,104		\$1,323,216	\$305,751	\$0	\$297,944	\$0	\$181,192 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.	334	N37	\$225	\$37	\$0	\$43	\$0	\$29 O.K.
30	Accum. Amort., Other	0	N37	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
31									
32	Tot. Accum. Amortization	\$334		\$225	\$37	\$0	\$43	\$0	\$29 O.K.
33									
34	Total Accum. Depr./Amort.	\$2,108,438		\$1,323,442	\$305,788	\$0	\$297,987	\$0	\$181,222 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	111,401	N37	75,113	12,226	0	14,343	0	9,718 O.K.
46									
47	Total Accum. Def. Inc. Taxes	\$111,401		\$75,113	\$12,226	\$0	\$14,343	\$0	\$9,718 O.K.

Roberts County Telephone

***** FCC PART 69 ***** Apportionment Factors		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 Central Office Equipment	\$1,135,765	L70	\$332,714	\$350,135	\$0	\$319,310	\$0	\$133,606	O.K.	
14 Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.	
15 C&W Facilities	2,575,048	L117	2,338,844	0	0	91,480	0	144,724	O.K.	
16										
17 Total	\$3,710,813		\$2,671,558	\$350,135	\$0	\$410,790	\$0	\$278,330	O.K.	
18 Factor	1.000000		0.719939	0.094355	0.000000	0.110701	0.000000	0.075005	O.K.	
19										
20 Sum: Sw., Trans., Other	\$1,039,255	17	\$0	\$350,135	\$0	\$410,790	\$0	\$278,330	O.K.	
21 Factor	1.000000		0.000000	0.336910	0.000000	0.395273	0.000000	0.267817	O.K.	
22										
23 Central Office Equipment	\$1,135,765	L70	\$332,714	\$350,135	\$0	\$319,310	\$0	\$133,606	O.K.	
24 Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.	
25 C&WF, Excl. Exch. Message	236,204	L117-83	0	0	0	91,480	0	144,724	O.K.	
26										
27 Total	\$1,371,969		\$332,714	\$350,135	\$0	\$410,790	\$0	\$278,330	O.K.	
28 Factor	1.000000		0.242509	0.255206	0.000000	0.299416	0.000000	0.202869	O.K.	
29										
30 General Support Facilities	\$392,564	L25	\$95,200	\$100,185	\$0	\$117,540	\$0	\$79,639	O.K.	
31 Central Office Equipment	1,135,765	13	332,714	350,135	0	319,310	0	133,606	O.K.	
32 Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.	
33 C&W Facilities	2,575,048	15	2,338,844	0	0	91,480	0	144,724	O.K.	
34 Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.	
35										
36 Total	\$4,103,377		\$2,766,758	\$450,320	\$0	\$528,330	\$0	\$357,969	O.K.	
37 Factor	1.000000		0.674264	0.109744	0.000000	0.128755	0.000000	0.087238	O.K.	
38										
39 Sum: Com. Ln., Sw., Trans.	\$3,745,408	36	\$2,766,758	\$450,320	\$0	\$528,330	\$0	\$0	O.K.	
40 Factor	1.000000		0.738707	0.120233	0.000000	0.141061	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	\$4,104,182	K26	\$2,767,301	\$450,408	\$0	\$528,434	\$0	\$358,039	O.K.	
46 Factor	1.000000		0.674264	0.109744	0.000000	0.128755	0.000000	0.087238	O.K.	

Roberts County Telephone

***** 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	\$204,807	O171	\$82,364	\$20,735	\$1,299	\$62,070	\$7,033	\$31,306	O.K.
64	Factor	1.000000		0.402154	0.101243	0.006343	0.303067	0.034340	0.152854	(0)
65										
66	Net Investment	\$2,067,835	J13	\$1,492,468	\$152,532	\$0	\$239,729	\$0	\$183,107	O.K.
67	Factor	1.000000		0.721754	0.073764	0.000000	0.115932	0.000000	0.088550	O.K.

Roberts County Telephone

***** 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.	\$1,018	N37	\$686	\$112	\$0	\$131	\$0	\$89	O.K.
16	Network Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
17										
18	Total Network Support Exp.	\$1,018		\$686	\$112	\$0	\$131	\$0	\$89	O.K.
19										
20	General Support, Alloc.	\$8,457	N30	\$2,051	\$2,158	\$0	\$2,532	\$0	\$1,716	O.K.
21	General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
22										
23	Total General Support Exp.	\$8,457		\$2,051	\$2,158	\$0	\$2,532	\$0	\$1,716	O.K.
24										
25	Central Office Eq., Alloc.	\$41,473	N31	\$12,149	\$12,785	\$0	\$11,660	\$0	\$4,879	O.K.
26	Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O.K.
27										
28	Total COE Exp.	\$41,473		\$12,149	\$12,785	\$0	\$11,660	\$0	\$4,879	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.	\$58,037	N33	\$52,713	\$0	\$0	\$2,062	\$0	\$3,262	O.K.
37	Cable & Wire, Direct	39,021	Direct	0	0	0	39,021	0	0	O.K.
38										
39	Total C&WF Exp.	\$97,058		\$52,713	\$0	\$0	\$41,083	\$0	\$3,262	O.K.
40										
41	TOTAL PLT. SPEC. OPER. EXP.	\$148,006		\$67,600	\$15,056	\$0	\$55,406	\$0	\$9,945	O.K.
42										
43	TOTAL PLT. SPEC., ex SUPPORT	\$138,532		\$64,863	\$12,785	\$0	\$52,743	\$0	\$8,141	O.K.

Roberts County Telephone

***** 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.	\$23	N18	\$17	\$2	\$0	\$3	\$0	\$2	O.K.
60	Oth. Plt. and Equip., Direct	0	Direct	0	0	0	0	0	0	O.K.
61										
62	Total Oth. Plt. & Equip.	\$23		\$17	\$2	\$0	\$3	\$0	\$2	O.K.
63										
64	Network Operations, Alloc.	\$14,815	N18	\$10,666	\$1,398	\$0	\$1,640	\$0	\$1,111	O.K.
65	Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66										
67	Total Network Oper. Exp.	\$14,815		\$10,666	\$1,398	\$0	\$1,640	\$0	\$1,111	O.K.
68										
69	Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70										
71	Depr., Support Assets	\$23,241	L23	\$5,636	\$5,931	\$0	\$6,959	\$0	\$4,715	O.K.
72	Depr., COE Switching	47,027	L44	0	37,092	0	9,935	0	0	O.K.
73	Depr., COE Operator	0	L32	0	0	0	0	0	0	O.K.
74	Depr., COE Transmission	62,700	L68	30,153	0	0	20,439	0	12,108	O.K.
75	Depr., IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
76	Depr., C&W Facilities	107,553	L117	97,688	0	0	3,821	0	6,045	O.K.
77	Depr., PHFU	0	L147	0	0	0	0	0	0	O.K.
78										
79	Total Depreciation Expense	\$240,521		\$133,476	\$43,024	\$0	\$41,153	\$0	\$22,868	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.	\$240,521		\$133,476	\$43,024	\$0	\$41,153	\$0	\$22,868	O.K.
89										
90	TOTAL NON-SPEC. OPER. EXP.	\$255,360		\$144,159	\$44,424	\$0	\$42,796	\$0	\$23,981	O.K.

Roberts County Telephone

***** 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	\$6,052	N37	\$4,081	\$664	\$0	\$779	\$0	\$528	O.K.
107	Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108										
109	Total Marketing Expense	\$6,052		\$4,081	\$664	\$0	\$779	\$0	\$528	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	1,212	(F)	0	0	1,212	0	0	0	O.K.
118	Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119										
120	Total Directory	\$1,212		\$0	\$0	\$1,212	\$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	15,714	(H)	0	0	0	0	0	15,714	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	\$15,714		\$0	\$0	\$0	\$0	\$0	\$15,714	O.K.
134										
135	Cust. Serv., Msg. Process	\$6,561	(H)	0	0	0	0	6,561	0	O.K.
136	Cust. Serv., Other B&C	0	(H)	0	0	0	0	0	0	O.K.
137	Cust. Serv., CABS	10,011	N21	0	3,373	0	3,957	0	2,681	O.K.
138	Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139										
140	Total Customer Service	\$16,572		\$0	\$3,373	\$0	\$3,957	\$6,561	\$2,681	O.K.
141										
142	Total BO, CS, OS, Dir.	\$33,498		\$0	\$3,373	\$1,212	\$3,957	\$6,561	\$18,395	O.K.

Roberts County Telephone

***** 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.	\$2,411	142	\$0	\$243	\$87	\$285	\$472	\$1,324	O.K.	
159 Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	O.K.	
160										
161 Total Other Cust. Serv.	\$2,411		\$0	\$243	\$87	\$285	\$472	\$1,324	O.K.	
162										
163 TOTAL CUSTOMER OPER. EXP.	\$41,962		\$4,081	\$4,280	\$1,299	\$5,021	\$7,033	\$20,248	O.K.	
164										
165 "BIG-THREE" EXPENSES:										
166										
167 Total Plt. Specific Exp.	\$148,006	41	\$67,600	\$15,056	\$0	\$55,406	\$0	\$9,945	O.K.	
168 Total Plt Non-specific Exp.	14,839	62 + 67 +69	10,683	1,400	0	1,643	0	1,113	O.K.	
169 Total Customer Operations	41,962	163	4,081	4,280	1,299	5,021	7,033	20,248	O.K.	
170										
171 TOTAL "BIG THREE" EXPENSES	\$204,807		\$82,364	\$20,735	\$1,299	\$62,070	\$7,033	\$31,306	O.K.	
172										
173 CORPORATE OPERATIONS EXPENSE:										
174										
175 Exec. and Planning, Alloc.	\$30,314	N64	\$12,191	\$3,069	\$192	\$9,187	\$1,041	\$4,634	O.K.	
176 Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O.K.	
177										
178 Total Exec. and Planning	\$30,314		\$12,191	\$3,069	\$192	\$9,187	\$1,041	\$4,634	O.K.	
179										
180 Admin. & General, Allocable	\$132,564	N64	\$53,311	\$13,421	\$841	\$40,176	\$4,552	\$20,263	O.K.	
181 Admin. & General, Direct	36,347	Direct	14,617	3,680	231	11,016	1,248	5,556	O.K.	
182										
183 Total Admin. and Gen.	\$168,911		\$67,928	\$17,101	\$1,071	\$51,191	\$5,800	\$25,819	O.K.	
184										
185 TOTAL CORPORATE OPERATIONS	\$199,224		\$80,119	\$20,170	\$1,264	\$60,378	\$6,841	\$30,452	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	\$644,552		\$295,959	\$83,929	\$2,563	\$163,601	\$13,875	\$84,626	O.K.	
	=====		=====	=====	=====	=====	=====	=====		

Roberts County Telephone

***** 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	=====		=====	=====	=====	=====	=====	=====	

Roberts County Telephone

***** FCC PART 69 *****										
InterLATA Investment Summary										
(A)	Part 36 InterLATA Total (B)	Source (C)	Common Line (D)	Local Switching (E)	Information (F)	Common Transport (G)	Billing and Collection (H)	Other (I)		
13 Land and Support Assets	\$0	R25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
14										
15 Central Office Equipment	\$0	R70	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Info. Term./Orig. Equipment	0	R78	0	0	0	0	0	0	0	O.K.
17 Cable and Wire Facilities	0	R117	0	0	0	0	0	0	0	O.K.
18										
19 Total COE, IOT, C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
20										
21 Total Tangible Assets	\$0	R141	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
22										
23 Total Tele. Plt. ex Intang.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
24 Total Intangible Assets	0	R144	0	0	0	0	0	0	0	O.K.
25										
26 Total Plant In Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
27 Total Plt. Held Future Use	0	R147	0	0	0	0	0	0	0	O.K.
28 Total ST PUC	0	R163	0	0	0	0	0	0	0	O.K.
29 Total LT PUC	0	R164	0	0	0	0	0	0	0	O.K.
30 Total Tel. Plt. Adjust.	0	R169	0	0	0	0	0	0	0	O.K.
31										
32 TOTAL TELEPHONE PLANT	\$0		\$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	0	O.K.
36 Accum. Depr. PHFU	0	S27	0	0	0	0	0	0	0	O.K.
37 Accum. Amort. Tangible Plt.	0	S28	0	0	0	0	0	0	0	O.K.
38 Accum. Amort. Intangibles	0	S29	0	0	0	0	0	0	0	O.K.
39 Accum. Amort. Other	0	S30	0	0	0	0	0	0	0	O.K.
40 Accum. Def. Inc. Taxes, Net	0	S47	0	0	0	0	0	0	0	O.K.
41										
42 plus:										
43 Other Assets	0	Direct	0	0	0	0	0	0	0	O.K.
44										
45 NET TELEPHONE PLANT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
46 plus:										
47 Class B RTB Stock	0	R171	0	0	0	0	0	0	0	O.K.
48 Materials and Supplies	0	R173	0	0	0	0	0	0	0	O.K.
49 Cash Working Capital	0	R175	0	0	0	0	0	0	0	O.K.
50 Equal Access Investment	0	R177	0	0	0	0	0	0	0	O.K.
51										
52 NET INVESTMENT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
53										

County Telephone

***** 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.

County Telephone

***** FCC PART 68 ***** InterLATA Investment Detail	Part 36 InterLATA Total						County Telephone			
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
58 COE Exch. Trunk	\$0	0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59 COE Exch. Line - Message	0	0	(D)	0	0	0	0	0	0	O.K.
60 COE Exch. Line - PL etc.	0	0	(I)	0	0	0	0	0	0	O.K.
61 COE Exch. Line - Assigned	0	0	Direct	0	0	0	0	0	0	O.K.
62 COE Interexchange, Message	0	0	(G)	0	0	0	0	0	0	O.K.
63 COE Interexchange, PL	0	0	(I)	0	0	0	0	0	0	O.K.
64 COE Interexchange, Assigned	0	0	(G)	0	0	0	0	0	0	O.K.
65 COE HIR Message	0	0	(G)	0	0	0	0	0	0	O.K.
66 COE HIR Assigned	0	0	Direct	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	0	T43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
75 Coinless Pay Phone	0	0	(D)	0	0	0	0	0	0	O.K.
76 Customer Premises Equipment	0	0	T60	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	0	(I)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83 Exchange Message	0	0	(D)	0	0	0	0	0	0	O.K.
84 Exchange Assigned	0	0	Direct	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	0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
89 Exchange Trunk, PL	0	0	Direct	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	0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
94 Interexchange PL, WATS	0	0	(I)	0	0	0	0	0	0	O.K.
95 Interexchange Assigned	0	0	(G)	0	0	0	0	0	0	O.K.
96										
97 Total Interexchange C&WF	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

County Telephone

***** 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 US	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

County Telephone

***** 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.

Roberts County Telephone

***** 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	\$0	O.K.
16 COE Switching	0	R44	0	0	0	0	0	0	O.K.
17 COE Operator	0	R32	0	0	0	0	0	0	O.K.
18 COE Transmission	0	R68	0	0	0	0	0	0	O.K.
19 IOT Equipment	0	R78	0	0	0	0	0	0	O.K.
20 Cable and Wire Facilities	0	R117	0	0	0	0	0	0	O.K.
21 Other Plant	0	T37	0	0	0	0	0	0	O.K.
22									
23 Total Accum. Depr., TPIS	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
24									
25 ACCUM. AMORTIZATION:									
26									
27 Accum. Depreciation, PHFU	0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28 Accum. Amort., Tangible Inv.	0	T37	0	0	0	0	0	0	O.K.
29 Accum. Amort., Intang. Inv.	0	T37	0	0	0	0	0	0	O.K.
30 Accum. Amort., Other	0	T37	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.	\$0		\$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	\$0	O.K.
40 COE Switching	0	R44	0	0	0	0	0	0	O.K.
41 COE Operator	0	R32	0	0	0	0	0	0	O.K.
42 COE Transmission	0	R68	0	0	0	0	0	0	O.K.
43 IOT Equipment	0	R78	0	0	0	0	0	0	O.K.
44 Cable and Wire Fac.	0	R117	0	0	0	0	0	0	O.K.
45 Unclassified	0	T37	0	0	0	0	0	0	O.K.
46									
47 Total Accum. Def. Inc. Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

Roberts County Telephone

***** 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.

Roberts County Telephone

***** 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.

Part 36
InterLATAteleecs.wk4

Roberts County Telephone

***** 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	\$0	T18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
60	Oth. Plt. and Equip., Direct	0	0	Direct	0	0	0	0	0	0	0	0	0	0	0	O.K.	
61																	
62	Total Oth. Plt. & Equip.	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
63																	
64	Network Operations, Alloc.	\$0	\$0	T18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
65	Network Operations, Direct	0	0	Direct	0	0	0	0	0	0	0	0	0	0	0	O.K.	
66																	
67	Total Network Oper. Exp.	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
68																	
69	Total Access Expenses	\$0	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
70																	
71	Depr., Support Assets	\$0	\$0	R23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
72	Depr., COE Switching	0	0	R44	0	0	0	0	0	0	0	0	0	0	0	O.K.	
73	Depr., COE Operator	0	0	R32	0	0	0	0	0	0	0	0	0	0	0	O.K.	
74	Depr., COE Transmission	0	0	R68	0	0	0	0	0	0	0	0	0	0	0	O.K.	
75	Depr., IOT Equipment	0	0	R78	0	0	0	0	0	0	0	0	0	0	0	O.K.	
76	Depr., C&W Facilities	0	0	R117	0	0	0	0	0	0	0	0	0	0	0	O.K.	
77	Depr., PHFU	0	0	R147	0	0	0	0	0	0	0	0	0	0	0	O.K.	
78																	
79	Total Depreciation Expense	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
80																	
81	Amort., Tangible Assets	\$0	\$0	R141	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
82	Amort., Intangible Assets	0	0	R144	0	0	0	0	0	0	0	0	0	0	0	O.K.	
83	Other Amortization	0	0	Direct	0	0	0	0	0	0	0	0	0	0	0	O.K.	
84	Direct Assigned Amort.	0	0	Direct	0	0	0	0	0	0	0	0	0	0	0	O.K.	
85																	
86	Total Amortization Exp.	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
87																	
88	Total Depr. and Amort.	\$0	\$0		\$0	\$0	\$0	\$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	\$0	\$0	\$0	\$0	\$0	O.K.	

Roberts County Telephone

***** 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.

Roberts County Telephone

***** 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 Roberts County Telephone
 PERIOD ADDRESSED ENDING DECEMBER 31, 2004
 RUN DATE AND TIME 27-Jun-05 09:43:42 AM

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

				Intrastate								
***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service				Private Line				TOTAL INTRASTATE
				InterLATA		IntraLATA		InterLATA		IntraLATA		
				(E)	(F)	(G)	(H)	(I)				
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)		
PLANT INVESTMENT DETAIL:												
21 Land, Allocable	16,151	---	---	---	---	---	---	---	---	---		
22 Land, Direct	0	---	0	---	0	---	0	---	0	0		
23 Motor Vehicles	180,908	---	---	---	---	---	---	---	---	---		
24 Aircraft	0	---	---	---	---	---	---	---	---	---		
25 Special Purpose Vehicles	0	---	---	---	---	---	---	---	---	---		
26 Garage Work Equipment	0	---	---	---	---	---	---	---	---	---		
27 Other Work Equipment	407,207	---	---	---	---	---	---	---	---	---		
28 Buildings, Allocable	962,722	---	---	---	---	---	---	---	---	---		
29 Buildings, Direct	0	---	0	---	0	---	0	---	0	0		
30 Furniture	67,819	---	---	---	---	---	---	---	---	---		
31 Office Equipment	63,149	---	---	---	---	---	---	---	---	---		
32 General Purpose Computers	117,601	---	---	---	---	---	---	---	---	---		
33 CAT 1 Oper. Sys., TSPS	0	---	---	---	---	---	---	---	---	---		
34 CAT 1 Oper. Sys., Other TSPS	0	---	---	---	---	---	---	---	---	---		
35 CAT 1 Oper. Sys., Aux. Pos.	0	---	---	---	---	---	---	---	---	---		
36 CAT 1 Oper. Sys., Other	0	---	0	---	0	---	0	---	0	0		
37 CAT 2 Tandem Sw. Allocable	357,350	---	---	---	---	---	---	---	---	---		
38 CAT 2 Tandem Sw. Direct	0	---	0	---	0	---	0	---	0	0		
39 CAT 3 Local Sw. Allocable	2,884,096	---	---	---	---	---	---	---	---	---		
40 CAT 3 Local Sw. Direct	0	---	0	---	0	---	0	---	0	0		
41 CAT 4.12 Exchange Trunk	498,730	---	---	---	---	---	---	---	---	---		
42 CAT 4.12 Exch. Tr. Direct	0	---	0	---	0	---	0	---	0	0		
43 CAT 4.13 Exch. Ln. Msg., PL & WATS	1,373,712	---	---	---	---	---	---	---	---	---		
44 Reserved	0	---	---	---	---	---	---	---	---	---		
45 CAT 4.13 Direct	35,361	---	35,361	---	0	---	0	---	0	0		
46 CAT 4.23 Message, PL & WATS	1,087,509	---	---	---	---	---	---	---	---	---		
47 Reserved	0	---	---	---	---	---	---	---	---	---		
48 CAT 4.23 Direct	0	---	0	---	0	---	0	---	0	0		
49 CAT 4.3 H/R Message	498,730	---	---	---	---	---	---	---	---	---		
50 CAT 4.3 WATS	0	---	0	---	0	---	0	---	0	0		
51 CAT 4.3 Direct	0	---	0	---	0	---	0	---	0	0		
52 CAT 1 Other IOT Equipment	0	---	---	---	---	---	---	---	---	---		
53 CAT 1 Coinless Pay Phones	0	---	0	---	0	---	0	---	0	0		

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

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Roberts County Telephone

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)	
70	CAT 2 CP Equipment	0	---	0	0	0	0	0	0
71	Reserved	0	---	---	---	---	---	---	---
72	Reserved	0	---	---	---	---	---	---	---
73	CAT 1.3 Joint Msg., Cat. 1.1 & 1.2 PL	9,656,630	---	---	---	---	---	---	---
74	Other CAT 1 C&WF	0	---	0	0	0	0	0	0
75	CAT 2 C&WF	184,164	---	---	---	---	---	---	---
76	CAT 2 C&WF, Wideband	0	---	0	0	0	0	0	0
77	CAT 3 Joint Message & PL/WATS	401,581	---	---	---	---	---	---	---
78	Reserved	0	---	---	---	---	---	---	---
79	CAT 3 Direct	0	---	0	0	0	0	0	0
80	CAT 4 Message	184,164	---	---	---	---	---	---	---
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	3,725	---	---	---	---	---	---	---
100	Direct Acct. No. 2690	0	---	0	0	0	0	0	0
101	Materials and Supplies	66,357	---	---	---	---	---	---	---
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

Roberts County Telephone
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)	
123	TPUC -- Short Term, Alloc.	0	---	---	---	---	---	---	---
124	TPUC -- Short Term, Direct	0	---	0	0	0	0	0	0
125	TPUC -- Long Term, Alloc.	684,646	---	---	---	---	---	---	---
126	TPUC -- Long Term, Direct	0	---	0	0	0	0	0	0
127									
128	RESERVES AND DEFERRALS:								
129	Acc. Depr. Support Assets	788,549	---	---	---	---	---	---	---
130	Acc. Depr. COE Switching	2,427,724	---	---	---	---	---	---	---
131	Acc. Depr. COE Operator	0	---	---	---	---	---	---	---
132	Acc. Depr. COE Transmission	2,080,100	---	---	---	---	---	---	---
133	Acc. Depr. IOT Equipment	0	---	---	---	---	---	---	---
134	Acc. Depr. Cable and Wire Facilities	4,831,542	---	---	---	---	---	---	---
135	Acc. Depr. Other Plant	0	---	0	0	0	0	0	0
136	Accum. Amort., Tangible Inv.	0	---	---	---	---	---	---	---
137	Accum. Amort., Intang. Inv.	1,544	---	---	---	---	---	---	---
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	515,213	---	403,812	0	103,045	0	8,356	111,401
146									
147	OPERATING EXPENSES AND TAXES:								
148	Network Support, Alloc.	4,706	---	---	---	---	---	---	---
149	Network Support, Direct	0	---	0	0	0	0	0	0
150	General Support, Alloc.	39,114	---	---	---	---	---	---	---
151	General Support, Direct	0	---	0	0	0	0	0	0
152	Central Office Eq., Alloc.	245,952	---	---	---	---	---	---	---
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.	234,996	---	---	---	---	---	---	---
159	Cable & Wire, Direct	130,800	---	91,779	0	39,021	0	0	39,021

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Roberts County Telephone
ENDING DECEMBER 31, 2004

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service			Private Line			TOTAL INTRASTATE
				Intrastate			Private Line			
				InterLATA	IntraLATA	(F)	InterLATA	IntraLATA	(H)	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
176 Oth. Plt. and Equip., Alloc.	108	--	--	--	--	--	--	--	--	
177 Oth. Plt. and Equip., Direct	0	--	0	0	0	0	0	0	0	
178 Network Operations, Alloc.	68,519	--	--	--	--	--	--	--	--	
179 Network Operations, Direct	0	--	0	0	0	0	0	0	0	
180 Total Access Expense	24,923	--	24,923	0	0	0	0	0	0	
181 Depr., Support Assets	107,488	--	--	--	--	--	--	--	--	
182 Depr., COE Switching	343,389	--	--	--	--	--	--	--	--	
183 Depr., COE Operator	0	--	--	--	--	--	--	--	--	
184 Depr., COE Transmission	316,651	--	--	--	--	--	--	--	--	
185 Depr., IOT Equipment	0	--	--	--	--	--	--	--	--	
186 Depr., C&W Facilities	435,490	--	--	--	--	--	--	--	--	
187 Amort., Tangible Assets	0	--	--	--	--	--	--	--	--	
188 Amort., Intangible Assets	0	--	--	--	--	--	--	--	--	
189 Other Amortization	0	--	0	0	0	0	0	0	0	
190 Direct Assigned Amort.	0	--	0	0	0	0	0	0	0	
191 Marketing, Allocable	46,598	--	--	--	--	--	--	--	--	
192 Marketing, Direct	0	--	0	0	0	0	0	0	0	
193 Operator Service, Alloc.	0	--	--	--	--	--	--	--	--	
194 Operator Service, Direct	0	--	0	0	0	0	0	0	0	
195 Classified Directory	0	--	0	0	0	0	0	0	0	
196 Alphabetical Directory	19,966	--	--	--	--	--	--	--	--	
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	120,985	--	--	--	--	--	--	--	--	
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	0	
206 Cust. Serv., Msg. Process	10,500	--	--	--	--	--	--	--	--	
207 Cust. Serv., Other B&C	0	--	--	--	--	--	--	--	--	
208 Cust. Serv., CABS	20,022	--	--	--	--	--	--	--	--	
209 Cust. Serv., EU Common Line	0	--	0	0	0	0	0	0	0	
210 Other Cust. Serv., Alloc.	11,314	--	--	--	--	--	--	--	--	
211 Other Cust. Serv., Direct	1,208	--	1,208	0	0	0	0	0	0	
212 Exec. and Planning, Alloc.	141,373	--	--	--	--	--	--	--	--	
213 Exec. and Planning, Direct	0	--	0	0	0	0	0	0	0	

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Roberts County Telephone
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)			
230	Admin. & General, Allocable	618,236	—	—	—	—	—	—	—	—	
231	Admin. & General, Direct	36,347	—	0	0	36,347	0	0	36,347		
232	Non-income Taxes, Allocable	0	—	—	—	—	—	—	—		
233	Non-income Taxes, Direct	622	—	622	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	10.00%	—	—	—	—	—	—	—		
240	AFUDC	0	—	—	—	—	—	—	—		
241	ITC Amortization	0	—	—	—	—	—	—	—		
242	Other Return Adjustments	0	—	0	0	0	0	0	0		
243	Contributions	400	—	—	—	—	—	—	—		
244	Interest Expense	266,048	—	—	—	—	—	—	—		
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

: *****

Roberts County Telephone

ENDING DECEMBER 31, 2004

						Interstate		Intrastate			
		TOTAL COMPANY	Source/ AllocatorOther			Private Line		Private Line		TOTAL INTRASTATE	
						InterLATA	IntraLATA	InterLATA	IntraLATA		
***** FCC PART 36 *****											
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
271	Working Loops	2,340	—	0	46	0	0	27	27		
272	Equivalent Interexchange Cct. Miles	30,811	—	0	4,659	0	0	2,555	2,555		
273	Interexchange Circuit Terminations	471	—	0	98	0	0	51	51		