

TELEC CONSULTING RESOURCES

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August 24, 2005

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

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

RE: Docket No. TC05-093, Roberts County Telephone Company

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 2004 study filed on June 29, 2005 due to LECA withdrawal of the application of waiver ARSD 20:10:27:14 (Docket No. TC05-073). The new study uses actual 2004 minutes of use. The Company is included in the Local Exchange Carriers ("LECA") consolidated tariff filing. Attachment A hereto is provided in lieu of tariff sheets.

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

Sincerely,



Tim Eklund
TELEC Consulting Resources, Inc.

Enclosures

cc: Ms. Pamela Herrington, Roberts County Telephone Company

ATTACHMENT A

TARIFF SHEET

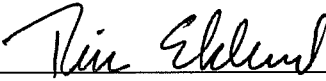
Roberts County Telephone Company (the "Company") does not currently have its own tariff for switched access services. The Company has adopted the National Exchange Carriers Association (NECA) tariff for the interstate jurisdiction and Local Exchange Carrier Association (LECA) tariff for the state jurisdiction.

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	\$0.125097	\$0.034143	\$0.056460
Terminating RPM	\$0.140416	\$0.038324	\$0.056460

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	\$2,129,281	J13	\$1,488,345	\$192,360	\$0	\$268,543	\$0	\$180,033	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	\$212,928		\$148,835	\$19,236	\$0	\$26,854	\$0	\$18,003	O.K.
19 Return Adjustments	0	J18-20	0	0	0	0	0	0	O.K.
20									
21 Net Return on Rate Base	\$212,928		\$148,835	\$19,236	\$0	\$26,854	\$0	\$18,003	O.K.
22 Income Taxes	77,837	J31-32	54,407	7,032	0	9,817	0	6,581	O.K.
23 Expenses and Other Taxes	713,029	J33-35, 40	315,223	111,796	3,442	180,601	14,398	87,569	O.K.
24									
25 Total IntraLATA Rev. Req.	\$1,003,794		\$518,465	\$138,064	\$3,442	\$217,272	\$14,398	\$112,154	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.	\$1,003,794		\$518,465	\$138,064	\$3,442	\$217,272	\$14,398	\$112,154	
	*****		*****	*****	*****	*****	*****	*****	
ACCESS ELEMENT MINUTES OF USE									
			3,848,218	3,848,218		3,848,218			
ACCESS RATE PER MINUTE									
	\$0.227066		\$0.134729	\$0.035877		\$0.056460			

Roberts County Telephone

		Intrastate								
		Message Telephone Service				Private Line		TOTAL		
***** FCC PART 36 ***** Revenue Requirement Summary		TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	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	\$7,042,265	\$0	\$1,975,901	\$0	\$153,380	\$2,129,281	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	\$917,155		\$704,227	\$0	\$197,590	\$0	\$15,338	\$212,928	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	\$917,155		\$704,227	\$0	\$197,590	\$0	\$15,338	\$212,928	O.K.
28										
29	Contributions	400	H52	297	0	97	0	6	103	O.K.
30	Interest Expense	266,048	H44	204,319	0	57,271	0	4,458	61,729	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	\$650,707		\$499,611	\$0	\$140,222	\$0	\$10,874	\$151,096	O.K.
37										
38	State Income Taxes	\$0	Formula	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
39	Federal Income Taxes	335,212	Formula	257,375	0	72,236	0	5,602	77,837	O.K.
40	Operating Expenses and Taxes	2,979,307	I196	2,306,431	0	625,973	0	46,903	672,876	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	\$4,231,674		\$3,268,033	\$0	\$895,798	\$0	\$67,843	\$963,641	O.K.
45	Gross Receipts Taxes	176,320	Formula	136,168	0	37,325	0	2,827	40,152	O.K.
46	Other Revenue Taxes	0	V251	0	0	0	0	0	0	O.K.
47										
	TOTAL REVENUE REQUIREMENT	\$4,407,994		\$3,404,201	\$0	\$933,123	\$0	\$70,669	\$1,003,793	O.K.

Roberts County Telephone

		Intrastate								
		Message Telephone Service				Private Line		TOTAL INTRASTATE		
***** FCC PART 36 ***** Investment Summary		TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 Land and Support Investment	\$1,815,557	D33	\$1,406,386	\$0	\$379,726	\$0	\$29,444	\$409,171	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	2,694,620	0	546,826	0	0	546,826	O.K.	
17 COE Transmission Equipment	3,494,042	D85	2,763,946	0	596,490	0	133,606	730,096	O.K.	
18										
19 Total COE	\$6,735,488		\$5,458,566	\$0	\$1,143,316	\$0	\$133,606	\$1,276,922	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	7,835,669	0	2,446,146	0	144,724	2,590,870	O.K.	
22										
23 Total COE, IOT, C&WF	\$17,162,027		\$13,294,235	\$0	\$3,589,462	\$0	\$278,330	\$3,867,792	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	\$2,885	\$0	\$779	\$0	\$60	\$840	O.K.	
30										
31 Total Tele. Plt. In Service	\$18,981,309		\$14,703,507	\$0	\$3,969,967	\$0	\$307,835	\$4,277,802	O.K.	
32										
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	530,348	0	143,195	0	11,103	154,298	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		\$530,348	\$0	\$143,195	\$0	\$11,103	\$154,298	O.K.	
40										
41										
42 TOTAL TELEPHONE PLANT	\$19,665,955		\$15,233,855	\$0	\$4,113,162	\$0	\$318,938	\$4,432,100	O.K.	

Roberts County Telephone

					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	0	O.K.
57 Accumulated Depr./Amort	(10,129,459)	E34	(7,906,617)	0	(2,063,425)	0	(159,416)	(2,222,842)	O.K.
58 Accum. Def. Inc. Taxes, Net	(515,213)	E47	(399,100)	0	(107,758)	0	(8,356)	(116,113)	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		\$6,928,138	\$0	\$1,941,979	\$0	\$151,166	\$2,093,145	O.K.
62									
63 Materials and Supplies	66,357	H31	49,868	0	15,568	0	921	16,489	O.K.
64 Rural Tel. Bank Stock	0	H35	0	0	0	0	0	0	O.K.
65 Cash Working Capital	83,906	Formula	64,259	0	18,354	0	1,293	19,647	O.K.
66 Equal Access Investment	0	—	0	0	0	0	0	0	O.K.
67									
68 TOTAL NET INVESTMENT	\$9,171,546		\$7,042,265	\$0	\$1,975,901	\$0	\$153,380	\$2,129,281	O.K.
69									

Roberts County Telephone

				Intrastate						
***** FCC PART 36 ***** Plant Investment Detail		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
					InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	LAND AND SUPPORT ASSETS:									
14										
15	Land, Allocable	\$16,151	H33	\$12,511	\$0	\$3,378	\$0	\$262	\$3,640	O.K.
16	Land, Direct	0	V22	0	0	0	0	0	0	O.K.
17										
18	Total Land	\$16,151		\$12,511	\$0	\$3,378	\$0	\$262	\$3,640	O.K.
19										
20	Motor Vehicles	\$180,908	H33	\$140,137	\$0	\$37,837	\$0	\$2,934	\$40,771	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	315,435	0	85,168	0	6,604	91,772	O.K.
25	Buildings, Allocable	962,722	H33	745,754	0	201,355	0	15,613	216,968	O.K.
26	Buildings, Direct	0	V29	0	0	0	0	0	0	O.K.
27	Furniture	67,819	H33	52,535	0	14,184	0	1,100	15,284	O.K.
28	Office Equipment	63,149	H33	48,917	0	13,208	0	1,024	14,232	O.K.
29	General Purpose Computers	117,601	H33	91,097	0	24,596	0	1,907	26,504	O.K.
30										
31	Total Support Assets	\$1,799,406		\$1,393,875	\$0	\$376,348	\$0	\$29,182	\$405,531	O.K.
32										
33	Tot. Land and Support Assets	\$1,815,557		\$1,406,386	\$0	\$379,726	\$0	\$29,444	\$409,171	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				
***** 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	\$2,431,051	\$0	\$453,045	\$0	\$0	\$453,045	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		\$2,431,051	\$0	\$453,045	\$0	\$0	\$453,045	O.K.
67										O.K.
68	Total COE Sw. CAT 2&3	\$3,241,446		\$2,694,620	\$0	\$546,826	\$0	\$0	\$546,826	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	520,573	0	222,905	0	0	222,905	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		\$2,763,946	\$0	\$596,490	\$0	\$133,606	\$730,096	O.K.
86		=====		=====	=====	=====	=====	=====	=====	
87										
88	INFORMATION ORIGATION/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					
***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
111 CABLE AND WIRE FACILITIES:									
112									
113 CAT 1.1 IntraLATA PL/WATS	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	215,346	0	92,210	0	0	\$92,210	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		\$276,070	\$0	\$92,210	\$0	\$33,301	\$125,511	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		\$7,835,669	\$0	\$2,446,146	\$0	\$144,724	\$2,590,870	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

				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)	
160									
161	COE Operator	\$0	H16	\$0	\$0	\$0	\$0	\$0	O.K.
162	COE Tandem Switch	0	H17	0	0	0	0	0	O.K.
163	COE Local Switch	0	H18	0	0	0	0	0	O.K.
164	COE Transmission	0	H20	0	0	0	0	0	O.K.
165	COE Direct	0	V89	0	0	0	0	0	O.K.
166									
167	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	O.K.
168									
169	IOT Leases	\$0	V90	\$0	\$0	\$0	\$0	\$0	O.K.
170									
171	C&WF Leases	\$0	V91	\$0	\$0	\$0	\$0	\$0	O.K.
172									
173	TOTAL CAPITAL LEASES	\$0		\$0	\$0	\$0	\$0	\$0	O.K.
174		=====		=====	=====	=====	=====	=====	
175									
176	LEASEHOLD IMPROVEMENTS:								
177									
178	Land and Support Assets	\$0	H14	\$0	\$0	\$0	\$0	\$0	O.K.
179	COE Switching	0	H18	0	0	0	0	0	O.K.
180	COE Operator	0	H16	0	0	0	0	0	O.K.
181	COE Transmission	0	H20	0	0	0	0	0	O.K.
182	IOT	0	V96	0	0	0	0	0	O.K.
183	C&WF	0	V97	0	0	0	0	0	O.K.
184	Other	0	V98	0	0	0	0	0	O.K.
185									
186	TOTAL LEASEHOLD IMPROVEMEN	\$0		\$0	\$0	\$0	\$0	\$0	O.K.
187		=====		=====	=====	=====	=====	=====	
188									
189	TPIS, EXCL. ACCT. No. 2690	\$18,977,584		\$14,700,622	\$0	\$3,969,188	\$0	\$307,774	\$4,276,962 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		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
204	INTANGIBLE ASSETS:									
205										
206	Allocable Acct. No. 2690	\$3,725	H36	\$2,885	\$0	\$779	\$0	\$60	\$840	O.K.
207	Direct Acct. No. 2690	0	V100	0	0	0	0	0	0	O.K.
208										
209	Total Intangible Assets	\$3,725		\$2,885	\$0	\$779	\$0	\$60	\$840	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	530,348	0	143,195	0	11,103	154,298	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		\$530,348	\$0	\$143,195	\$0	\$11,103	\$154,298	O.K.

Roberts County Telephone

				Intrastate								
				Message Telephone Service		Private Line						
***** FCC PART 36 ***** Reserves and Deferrals				TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE	
(A)				(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	ACCUM. DÉPRECIATION, TPIS:											
14												
15	Support Assets	\$788,549	H13	\$610,834	\$0	\$164,926	\$0	\$12,789	\$177,715	O.K.		
16	COE Switching	2,427,724	H19	2,018,172	0	409,552	0	0	409,552	O.K.		
17	COE Operator	0	H16	0	0	0	0	0	0	O.K.		
18	COE Transmission	2,080,100	H20	1,645,453	0	355,107	0	79,540	434,647	O.K.		
19	IOT Equipment	0	H25	0	0	0	0	0	0	O.K.		
20	Cable and Wire Facilities	4,831,542	H31	3,630,962	0	1,133,517	0	67,063	1,200,580	O.K.		
21	Other Plant	0	V135	0	0	0	0	0	0	O.K.		
22												
23	Total Accum. Depr., TPIS	\$10,127,915		\$7,905,421	\$0	\$2,063,102	\$0	\$159,391	\$2,222,494	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	1,196	0	323	0	25	348	O.K.		
30	Accum. Amort., Other	0	V138	0	0	0	0	0	0	O.K.		
31												
32	Tot. Accum. Amortization	\$1,544		\$1,196	\$0	\$323	\$0	\$25	\$348	O.K.		
33												
34	Total Accum. Depr./Amort.	\$10,129,459		\$7,906,617	\$0	\$2,063,425	\$0	\$159,416	\$2,222,842	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	399,100	0	107,758	0	8,356	116,113	O.K.		
46												
47	Total Accum. Def. Inc. Taxes	\$515,213		\$399,100	\$0	\$107,758	\$0	\$8,356	\$116,113	O.K.		

Roberts County Telephone

		Private Line								
***** FCC PART 36 ***** Functional Distribution of Selected Investments		TOTAL COMPANY	Joint Use Message	Interstate		Intrastate		Extended Area Service	Other	
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(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	O.K.
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	O.K.
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	O.K.
32										
33										
34	Equivalent IX Circuit Miles	30,811	23,597	4,659	0	0	2,555	0	0	O.K.
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	

Roberts County Telephone

					Intrastate					
					Message Telephone Service		Private Line			
***** FCC PART 36 ***** Physical 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	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	0.842916	0.000000	0.157084	0.000000	0.000000	0.157084	O.K.
16										
17	Conversation Minute-Miles	1.000000	CMM	0.700186	0.000000	0.299814	0.000000	0.000000	0.299814	O.K.
18	Conversation Minutes	1.000000	CM	0.700186	0.000000	0.299814	0.000000	0.000000	0.299814	O.K.
19	Subscriber Minutes (SLU)	1.000000	SLU	0.921458	0.000000	0.078542	0.000000	0.000000	0.078542	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	1.000000	CT2	0.737567	0.000000	0.262433	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	O.K.
29	MOU-Mi., Host/Remote	1.000000	HRM	0.918050	0.000000	0.081950	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	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	0.870113	0.000000	0.101092	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	O.K.
37	EU MTS & WATS Factor	1.000000	EMTS	0.870113	0.000000	0.101092	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	0.028795	0.129887	O.K.
39	IX Special Access Factor	0.000000	ISPA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	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	0.375149	0.000000	0.624851	0.000000	0.000000	0.624851	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.

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	0.774631	0.000000	0.209151	0.000000	0.016218	0.225369	O.K.	
14	Land and Support Assets	1.000000	D33	0.774631	0.000000	0.209151	0.000000	0.016218	0.225369	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	0.842916	0.000000	0.157084	0.000000	0.000000	0.157084	O.K.	
19	COE Total Switching	1.000000	D68	0.831302	0.000000	0.168698	0.000000	0.000000	0.168698	O.K.	
20	COE Transmission	1.000000	D85	0.791045	0.000000	0.170716	0.000000	0.038238	0.208955	O.K.	
21	Total COE	1.000000	C19	0.810419	0.000000	0.169745	0.000000	0.019836	0.189581	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	0.687459	0.000000	0.229616	0.000000	0.082925	0.312541	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	0.751512	0.000000	0.234608	0.000000	0.013880	0.248488	O.K.	
32											
33	Total Equipment	1.000000	C23	0.774631	0.000000	0.209151	0.000000	0.016218	0.225369	O.K.	
34											
35	TPIS	1.000000	C32	0.774631	0.000000	0.209151	0.000000	0.016218	0.225369	O.K.	
36	TPIS, excl. Acct. No. 2690	1.000000	D189	0.774631	0.000000	0.209151	0.000000	0.016218	0.225369	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	0.774631	0.000000	0.209151	0.000000	0.016218	0.225369	O.K.	
42											
43	Long-term PUC	1.000000	C36	0.774631	0.000000	0.209151	0.000000	0.016218	0.225369	O.K.	
44	Net Telephone Plant	1.000000	C61	0.767977	0.000000	0.215266	0.000000	0.016757	0.232023	O.K.	
45	Total Net Investment	1.000000	C68	0.767838	0.000000	0.215438	0.000000	0.016723	0.232162	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	0.778448	0.000000	0.205811	0.000000	0.015741	0.221552	O.K.	
51											
52	Corporate Operations Expense	1.000000	I185	0.742901	0.000000	0.242077	0.000000	0.015022	0.257099	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)		
13 PLANT SPEC. OPER. EXPENSE:										
14										
15 Network Support, Alloc.	\$4,706	H14	\$3,645	\$0	\$984	\$0	\$76	\$1,061	O.K.	
16 Network Support, Direct	0	V149	0	0	0	0	0	0	O.K.	
17										
18 Total Network Support Exp.	\$4,706		\$3,645	\$0	\$984	\$0	\$76	\$1,061	O.K.	
19										
20 General Support, Alloc.	\$39,114	H14	\$30,299	\$0	\$8,181	\$0	\$634	\$8,815	O.K.	
21 General Support, Direct	0	V151	0	0	0	0	0	0	O.K.	
22										
23 Total General Support Exp.	\$39,114		\$30,299	\$0	\$8,181	\$0	\$634	\$8,815	O.K.	
24										
25 Central Office Eq., Alloc.	\$245,952	H21	\$199,324	\$0	\$41,749	\$0	\$4,879	\$46,628	O.K.	
26 Central Office Eq., Direct	0	V153	0	0	0	0	0	0	O.K.	
27										
28 Total COE Exp.	\$245,952		\$199,324	\$0	\$41,749	\$0	\$4,879	\$46,628	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	\$176,602	\$0	\$55,132	\$0	\$3,262	\$58,394	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		\$268,381	\$0	\$94,153	\$0	\$3,262	\$97,415	O.K.	
41										
42 TOTAL PLT. SPEC. OPER. EXP.	\$655,568		\$501,650	\$0	\$145,067	\$0	\$8,851	\$153,918	O.K.	
43										
44 TOTAL PLT. SPEC., ex SUPPORT	\$611,748		\$467,705	\$0	\$135,902	\$0	\$8,141	\$144,043	O.K.	

Roberts County Telephone

				Intrastate					
				Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other						
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
58 NON-SPECIFIC OPER. EXP.:									
59									
60 Oth. Plt. and Equip., Alloc.	\$108	H36	\$84	\$0	\$23	\$0	\$2	\$24	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		\$84	\$0	\$23	\$0	\$2	\$24	O.K.
64									
65 Network Operations, Alloc.	\$68,519	H33	\$53,077	\$0	\$14,331	\$0	\$1,111	\$15,442	O.K.
66 Network Operations, Direct	0	V179	0	0	0	0	0	0	O.K.
67									
68 Total Network Oper. Exp.	\$68,519		\$53,077	\$0	\$14,331	\$0	\$1,111	\$15,442	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	\$83,264	\$0	\$22,481	\$0	\$1,743	\$24,224	O.K.
73 Depr., COE Switching	343,389	H19	285,460	0	57,929	0	0	57,929	O.K.
74 Depr., COE Operator	0	H16	0	0	0	0	0	0	O.K.
75 Depr., COE Transmission	316,651	H20	250,485	0	54,058	0	12,108	66,166	O.K.
76 Depr., IOT Equipment	0	H25	0	0	0	0	0	0	O.K.
77 Depr., C&W Facilities	435,490	H31	327,276	0	102,169	0	6,045	108,214	O.K.
78 Depr., PHFU	0	H38	0	0	0	0	0	0	O.K.
79									
80 Total Depreciation Expense	\$1,203,018		\$946,485	\$0	\$236,637	\$0	\$19,896	\$256,533	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		\$946,485	\$0	\$236,637	\$0	\$19,896	\$256,533	O.K.
90									
91 TOTAL NON-SPEC. OPER. EXP.	\$1,296,568		\$1,024,568	\$0	\$250,991	\$0	\$21,009	\$272,000	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)	
105 CUSTOMER OPERATIONS EXPENSE:									
106									
107 Marketing, Allocable	\$46,598	G35	\$40,546	\$0	\$4,711	\$0	\$1,342	\$6,052	O.K.
108 Marketing, Direct	0	V192	0	0	0	0	0	0	O.K.
109									
110 Total Marketing Expense	\$46,598		\$40,546	\$0	\$4,711	\$0	\$1,342	\$6,052	O.K.
111									
112 Operator Service, Alloc.	\$0	G24	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
113 Operator Service, Direct	0	V194	0	0	0	0	0	0	O.K.
114									
115 Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
116									
117 Classified Directory	\$0	V195	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
118 Alphabetical Directory	19,966	G19	18,398	0	1,568	0	0	1,568	O.K.
119 Foreign Directory	0	G46	0	0	0	0	0	0	O.K.
120									
121 Total Directory	\$19,966		\$18,398	\$0	\$1,568	\$0	\$0	\$1,568	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	120,985	G38	105,271	0	12,231	0	3,484	15,714	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	\$120,985		\$105,271	\$0	\$12,231	\$0	\$3,484	\$15,714	O.K.
132									
133 Cust. Svc., Direct	\$0	V205	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
134 Cust. Serv., Msg. Process	10,500	G43	3,939	0	6,561	0	0	6,561	O.K.
135 Cust. Serv., Other B&C	0	G44	0	0	0	0	0	0	O.K.
136 Cust. Serv., CABS	20,022	G45	10,011	0	10,011	0	0	10,011	O.K.
137 Cust. Serv., EU Common Line	0	V209	0	0	0	0	0	0	O.K.
138									
139 Total Customer Service	\$30,522		\$13,950	\$0	\$16,572	\$0	\$0	\$16,572	O.K.
140									
141 Total Bus. Ofc., Cust. Serv.	\$151,507		\$119,221	\$0	\$28,803	\$0	\$3,484	\$32,286	O.K.
142									

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		\$188,275	\$0	\$37,232	\$0	\$5,086	\$42,318	O.K.
162									
163									
164 "BIG-THREE" EXPENSES:									
165									
166 Total Plt. Spec., ex Support	\$611,748	44	\$467,705	\$0	\$135,902	\$0	\$8,141	\$144,043	O.K.
167 Total Network Oper. Exp.	68,519	68	53,077	0	14,331	0	1,111	15,442	O.K.
168 Total Customer Operations	230,593	161	188,275	0	37,232	0	5,086	42,318	O.K.
169									
170 TOTAL "BIG THREE" EXPENSES	\$910,860		\$709,057	\$0	\$187,465	\$0	\$14,337	\$201,803	O.K.
171									
172									
173 CORPORATE OPERATIONS EXPENSE:									
174									
175 Exec. and Planning, Alloc.	\$141,373	H50	\$110,052	\$0	\$29,096	\$0	\$2,225	\$31,321	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		\$110,052	\$0	\$29,096	\$0	\$2,225	\$31,321	O.K.
179									
180 Admin. & General, Allocable	\$618,236	H50	\$481,265	\$0	\$127,240	\$0	\$9,731	\$136,971	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		\$481,265	\$0	\$163,587	\$0	\$9,731	\$173,318	O.K.
184									
185 TOTAL CORPORATE OPERATIONS	\$795,956		\$591,316	\$0	\$192,683	\$0	\$11,957	\$204,640	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		\$2,306,431	\$0	\$625,973	\$0	\$46,903	\$672,876	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	\$2,129,281	K52	\$1,488,345	\$192,360	\$0	\$268,543	\$0	\$180,033	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	\$212,928		\$148,835	\$19,236	\$0	\$26,854	\$0	\$18,003	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	\$212,928		\$148,835	\$19,236	\$0	\$26,854	\$0	\$18,003	O.K.
23									
24 Interest Expense	61,729	N67	43,148	5,577	0	7,785	0	5,219	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	\$151,199		\$105,686	\$13,659	\$0	\$19,069	\$0	\$12,784	O.K.
30									
31 State Income Taxes	\$0	29	0	0	0	0	0	0	O.K.
32 Federal Income Taxes	77,837	29	54,407	7,032	0	9,817	0	6,581	O.K.
33 Operating Expenses and Taxes	672,876	O195	294,484	106,273	3,304	171,910	13,822	83,083	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	963,641	16+31+32+33	497,726	132,541	3,304	208,581	13,822	107,668	O.K.
38									
39									
40 Gross Receipts Tax	40,153	37	20,739	5,523	138	8,691	576	4,486	O.K.
41									
42									
43 TOTAL REVENUE REQUIREMENT	\$1,003,794		\$518,465	\$138,064	\$3,442	\$217,272	\$14,398	\$112,154	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	\$409,171	L25	\$89,040	\$121,242	\$0	\$124,403	\$0	\$74,486	O.K.	
14										
15 Central Office Equipment	\$1,276,922	L70	\$332,714	\$453,045	\$0	\$357,556	\$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	2,590,870	L117	2,338,844	0	0	107,302	0	144,724	O.K.	
18										
19 Total COE, IOT, C&WF	\$3,867,792		\$2,671,558	\$453,045	\$0	\$464,858	\$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.	\$4,276,962		\$2,760,598	\$574,287	\$0	\$589,262	\$0	\$352,816	O.K.	
24 Total Intangible Assets	840	L144	542	113	0	116	0	69	O.K.	
25										
26 Total Plant in Service	\$4,277,802		\$2,761,140	\$574,400	\$0	\$589,377	\$0	\$352,885	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	154,298	L164	99,593	20,718	0	21,259	0	12,728	O.K.	
30 Total Tel. Plt. Adjust.	0	L169	0	0	0	0	0	0	O.K.	
31										
32 TOTAL TELEPHONE PLANT	\$4,432,100		\$2,860,733	\$595,118	\$0	\$610,636	\$0	\$365,613	O.K.	
33										
34 less:										
35 Accum. Depr., Plt. in Serv.	2,222,494	M23	1,320,541	391,973	0	331,026	0	178,954	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	348	M29	225	47	0	48	0	29	O.K.	
39 Accum. Amort. Other	0	M30	0	0	0	0	0	0	O.K.	
40 Accum. Def. Inc. Taxes, Net	116,113	M47	74,946	15,591	0	15,998	0	9,578	O.K.	
41										
42 plus:										
43 Other Assets	0	Direct	0	0	0	0	0	0	O.K.	
44										
45 NET TELEPHONE PLANT	\$2,093,145		\$1,465,021	\$187,507	\$0	\$263,565	\$0	\$177,052	O.K.	
46 plus:										
47 Class B RTB Stock	0	L171	0	0	0	0	0	0	O.K.	
48 Materials and Supplies	16,489	L173	10,643	2,214	0	2,272	0	1,360	O.K.	
49 Cash Working Capital	19,647	L175	12,681	2,638	0	2,707	0	1,621	O.K.	
50 Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.	
51										
52 NET INVESTMENT	\$2,129,281		\$1,488,345	\$192,360	\$0	\$268,543	\$0	\$180,033	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	\$3,378	N28	735	1,001	0	1,027	0	615	O.K.
16 Land Assets, Private Line	262	N28	57	78	0	80	0	48	O.K.
17									
18 Total Land Assets	\$3,640		\$792	\$1,079	\$0	\$1,107	\$0	\$663	O.K.
19									
20 Support Assets, Message	\$376,348	N28	\$81,897	\$111,516	\$0	\$114,424	\$0	\$68,511	O.K.
21 Support Assets, Private Line	29,182	N28	6,350	8,647	0	8,873	0	5,312	O.K.
22									
23 Total Support Assets	\$405,531		\$88,247	\$120,164	\$0	\$123,297	\$0	\$73,823	O.K.
24									
25 Total Land and Supp. Assets	\$409,171		\$89,040	\$121,242	\$0	\$124,403	\$0	\$74,486	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	\$453,045	(E)	\$0	\$453,045	\$0	\$0	\$0	\$0	O.K.
40 Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41									
42 Total Local Switching	\$453,045		\$0	\$453,045	\$0	\$0	\$0	\$0	O.K.
43									
44 Total Switching	\$546,826		\$0	\$453,045	\$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	\$0	O.K.
59 COE Exch. Line - Message	332,714	(D)	332,714	0	0	0	0	0	0	O.K.
60 COE Exch. Line - PL etc.	15,851	(I)	0	0	0	0	0	0	15,851	O.K.
61 COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	0	O.K.
62 COE Interexchange, Message	222,905	(G)	0	0	0	0	222,905	0	0	O.K.
63 COE Interexchange, PL	117,756	(I)	0	0	0	0	0	0	117,756	O.K.
64 COE Interexchange, Assigned	0	(G)	0	0	0	0	0	0	0	O.K.
65 COE H/R Message	40,871	(G)	0	0	0	0	40,871	0	0	O.K.
66 COE H/R Assigned	0	Direct	0	0	0	0	0	0	0	O.K.
67										
68 Total COE Transmission	\$730,096		\$332,714	\$0	\$0	\$263,776	\$0	\$133,606	O.K.	
69										
70 Total Central Office Equip.	\$1,276,922		\$332,714	\$453,045	\$0	\$357,556	\$0	\$133,606	O.K.	
71										
72 IOT EQUIPMENT:										
73										
74 Public Telephone	\$0	N43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
75 Coinless Pay Phone	0	(D)	0	0	0	0	0	0	0	O.K.
76 Customer Premises Equipment	0	N60	0	0	0	0	0	0	0	O.K.
77										
78 Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
79										
80 CABLE AND WIRE FACILITIES:										
81										
82 Exchange PL and WATS	\$111,423	(I)	\$0	\$0	\$0	\$0	\$0	\$0	\$111,423	O.K.
83 Exchange Message	2,338,844	(D)	2,338,844	0	0	0	0	0	0	O.K.
84 Exchange Assigned	0	Direct	0	0	0	0	0	0	0	O.K.
85										
86 Total Exchange Line C&WF	\$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	\$0	O.K.
89 Exchange Trunk, PL	0	Direct	0	0	0	0	0	0	0	O.K.
90										
91 Total Exchange Trunk C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
92										
93 Interexchange Message	\$92,210	(G)	\$0	\$0	\$0	\$92,210	\$0	\$0	\$0	O.K.
94 Interexchange PL, WATS	33,301	(I)	0	0	0	0	0	0	33,301	O.K.
95 Interexchange Assigned	0	(G)	0	0	0	0	0	0	0	O.K.
96										
97 Total Interexchange C&WF	\$125,511		\$0	\$0	\$0	\$92,210	\$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.	\$2,590,870		\$2,338,844	\$0	\$0	\$107,302	\$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	\$840	N37	\$542	\$113	\$0	\$116	\$0	\$69	O.K.	
145										
146										
147 PROPERTY HELD FOR FUTURE USE	\$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	154,298	N46	99,593	20,718	0	21,259	0	12,728	O.K.
165									
166 Total Plt. Under Const.	\$154,298		\$99,593	\$20,718	\$0	\$21,259	\$0	\$12,728	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	\$16,489	N37	\$10,643	\$2,214	\$0	\$2,272	\$0	\$1,360	O.K.
174									
175 CASH WORKING CAPITAL	\$19,647	N37	\$12,681	\$2,638	\$0	\$2,707	\$0	\$1,621	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	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	ACCUM. DEPRECIATION, TPIS:								
14									
15	Support Assets	\$177,715	N28	\$38,672	\$52,659	\$0	\$54,032	\$0	\$32,351 O.K.
16	COE Switching	409,552	L44	0	339,314	0	70,238	0	0 O.K.
17	COE Operator	0	L32	0	0	0	0	0	0 O.K.
18	COE Transmission	434,647	L68	198,074	0	0	157,033	0	79,540 O.K.
19	IOT Equipment	0	L78	0	0	0	0	0	0 O.K.
20	Cable and Wire Facilities	1,200,580	L117	1,083,794	0	0	49,722	0	67,063 O.K.
21	Other Plant	0	N37	0	0	0	0	0	0 O.K.
22									
23	Total Accum. Depr., TPIS	\$2,222,494		\$1,320,541	\$391,973	\$0	\$331,026	\$0	\$178,954 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.	348	N37	\$225	\$47	\$0	\$48	\$0	\$29 O.K.
30	Accum. Amort., Other	0	N37	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
31									
32	Tot. Accum. Amortization	\$348		\$225	\$47	\$0	\$48	\$0	\$29 O.K.
33									
34	Total Accum. Depr./Amort.	\$2,222,842		\$1,320,765	\$392,020	\$0	\$331,074	\$0	\$178,983 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	116,113	N37	74,946	15,591	0	15,998	0	9,578 O.K.
46									
47	Total Accum. Def. Inc. Taxes	\$116,113		\$74,946	\$15,591	\$0	\$15,998	\$0	\$9,578 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	\$1,276,922	L70	\$332,714	\$453,045	\$0	\$357,556	\$0	\$133,606	O.K.
14	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
15	C&W Facilities	2,590,870	L117	2,338,844	0	0	107,302	0	144,724	O.K.
16										
17	Total	\$3,867,792		\$2,671,558	\$453,045	\$0	\$464,858	\$0	\$278,330	O.K.
18	Factor	1.000000		0.690719	0.117133	0.000000	0.120187	0.000000	0.071961	O.K.
19										
20	Sum: Sw., Trans., Other	\$1,196,233	17	\$0	\$453,045	\$0	\$464,858	\$0	\$278,330	O.K.
21	Factor	1.000000		0.000000	0.378727	0.000000	0.388602	0.000000	0.232672	O.K.
22										
23	Central Office Equipment	\$1,276,922	L70	\$332,714	\$453,045	\$0	\$357,556	\$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	252,026	L117-83	0	0	0	107,302	0	144,724	O.K.
26										
27	Total	\$1,528,948		\$332,714	\$453,045	\$0	\$464,858	\$0	\$278,330	O.K.
28	Factor	1.000000		0.217610	0.296312	0.000000	0.304038	0.000000	0.182040	O.K.
29										
30	General Support Facilities	\$409,171	L25	\$89,040	\$121,242	\$0	\$124,403	\$0	\$74,486	O.K.
31	Central Office Equipment	1,276,922	13	332,714	453,045	0	357,556	0	133,606	O.K.
32	Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.
33	C&W Facilities	2,590,870	15	2,338,844	0	0	107,302	0	144,724	O.K.
34	Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.
35										
36	Total	\$4,276,962		\$2,760,598	\$574,287	\$0	\$589,262	\$0	\$352,816	O.K.
37	Factor	1.000000		0.645458	0.134275	0.000000	0.137776	0.000000	0.082492	O.K.
38										
39	Sum: Com. Ln., Sw., Trans.	\$3,924,147	36	\$2,760,598	\$574,287	\$0	\$589,262	\$0	\$0	O.K.
40	Factor	1.000000		0.703490	0.146347	0.000000	0.150163	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	\$4,277,802	K26	\$2,761,140	\$574,400	\$0	\$589,377	\$0	\$352,885	O.K.
46	Factor	1.000000		0.645458	0.134275	0.000000	0.137776	0.000000	0.082492	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	\$211,703	O171	\$82,055	\$25,984	\$1,680	\$64,182	\$7,028	\$30,774	O.K.
64	Factor	1.000000		0.387597	0.122738	0.007935	0.303172	0.033198	0.145363	(0)
65										
66	Net Investment	\$2,129,281	J13	\$1,488,345	\$192,360	\$0	\$268,543	\$0	\$180,033	O.K.
67	Factor	1.000000		0.698990	0.090340	0.000000	0.126119	0.000000	0.084551	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.	\$1,061	N37	\$685	\$142	\$0	\$146	\$0	\$87	O.K.
16 Network Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
17									
18 Total Network Support Exp.	\$1,061		\$685	\$142	\$0	\$146	\$0	\$87	O.K.
19									
20 General Support, Alloc.	\$8,815	N30	\$1,918	\$2,612	\$0	\$2,680	\$0	\$1,605	O.K.
21 General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
22									
23 Total General Support Exp.	\$8,815		\$1,918	\$2,612	\$0	\$2,680	\$0	\$1,605	O.K.
24									
25 Central Office Eq., Alloc.	\$46,628	N31	\$12,149	\$16,543	\$0	\$13,056	\$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.	\$46,628		\$12,149	\$16,543	\$0	\$13,056	\$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.	\$58,394	N33	\$52,713	\$0	\$0	\$2,418	\$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.	\$97,415		\$52,713	\$0	\$0	\$41,439	\$0	\$3,262	O.K.
40									
41 TOTAL PLT. SPEC. OPER. EXP.	\$153,918		\$67,466	\$19,298	\$0	\$57,322	\$0	\$9,833	O.K.
42									
43 TOTAL PLT. SPEC., ex SUPPORT	\$144,043		\$64,863	\$16,543	\$0	\$54,496	\$0	\$8,141	O.K.

Roberts County Telephone

***** FCC PART 69 *****									
Operating Expenses and Taxes									
(A)	Part 36 IntraLATA Total (B)	Apportion (C)	Common Line (D)	Local Switching (E)	Information (F)	Common Transport (G)	Billing and Collection (H)	Other (I)	
57 NON-SPECIFIC OPER. EXP.:									
58									
59 Oth. Plt. and Equip., Alloc.	\$24	N18	\$17	\$3	\$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.	\$24		\$17	\$3	\$0	\$3	\$0	\$2	O.K.
63									
64 Network Operations, Alloc.	\$15,442	N18	\$10,666	\$1,809	\$0	\$1,856	\$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.	\$15,442		\$10,666	\$1,809	\$0	\$1,856	\$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	\$24,224	L23	\$5,271	\$7,178	\$0	\$7,365	\$0	\$4,410	O.K.
72 Depr., COE Switching	57,929	L44	0	47,994	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	66,166	L68	30,153	0	0	23,905	0	12,108	O.K.
75 Depr., IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
76 Depr., C&W Facilities	108,214	L117	97,688	0	0	4,482	0	6,045	O.K.
77 Depr., PHFU	0	L147	0	0	0	0	0	0	O.K.
78									
79 Total Depreciation Expense	\$256,533		\$133,112	\$55,172	\$0	\$45,687	\$0	\$22,563	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.	\$256,533		\$133,112	\$55,172	\$0	\$45,687	\$0	\$22,563	O.K.
89									
90 TOTAL NON-SPEC. OPER. EXP.	\$272,000		\$143,795	\$56,984	\$0	\$47,546	\$0	\$23,676	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	\$3,907	\$813	\$0	\$834	\$0	\$499	O.K.
107	Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108										
109	Total Marketing Expense	\$6,052		\$3,907	\$813	\$0	\$834	\$0	\$499	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	1,568	(F)	0	0	1,568	0	0	0	O.K.
118	Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119										
120	Total Directory	\$1,568		\$0	\$0	\$1,568	\$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 & Administ	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	3,791	0	3,890	0	2,329	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	\$3,791	\$0	\$3,890	\$6,561	\$2,329	O.K.
141										
142	Total BO, CS, OS, Dir.	\$33,854		\$0	\$3,791	\$1,568	\$3,890	\$6,561	\$18,044	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	\$270	\$112	\$277	\$467	\$1,285	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	\$270	\$112	\$277	\$467	\$1,285	O.K.	
162										
163 TOTAL CUSTOMER OPER. EXP.	\$42,318		\$3,907	\$4,874	\$1,680	\$5,001	\$7,028	\$19,828	O.K.	
164										
165 "BIG-THREE" EXPENSES:										
166										
167 Total Plt. Specific Exp.	\$153,918	41	\$67,466	\$19,298	\$0	\$57,322	\$0	\$9,833	O.K.	
168 Total Plt Non-specific Exp.	15,466	62 + 67 +69	10,683	1,812	0	1,859	0	1,113	O.K.	
169 Total Customer Operations	42,318	163	3,907	4,874	1,680	5,001	7,028	19,828	O.K.	
170										
171 TOTAL "BIG THREE" EXPENSES	\$211,703		\$82,055	\$25,984	\$1,680	\$64,182	\$7,028	\$30,774	O.K.	
172										
173 CORPORATE OPERATIONS EXPENSE:										
174										
175 Exec. and Planning, Alloc.	\$31,321	N64	\$12,140	\$3,844	\$249	\$9,496	\$1,040	\$4,553	O.K.	
176 Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O.K.	
177										
178 Total Exec. and Planning	\$31,321		\$12,140	\$3,844	\$249	\$9,496	\$1,040	\$4,553	O.K.	
179										
180 Admin. & General, Allocable	\$136,971	N64	\$53,090	\$16,812	\$1,087	\$41,526	\$4,547	\$19,911	O.K.	
181 Admin. & General, Direct	36,347	Direct	14,088	4,461	288	11,019	1,207	5,284	O.K.	
182										
183 Total Admin. and Gen.	\$173,318		\$67,178	\$21,273	\$1,375	\$52,545	\$5,754	\$25,194	O.K.	
184										
185 TOTAL CORPORATE OPERATIONS	\$204,640		\$79,318	\$25,117	\$1,624	\$62,041	\$6,794	\$29,747	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	\$672,876		\$294,484	\$106,273	\$3,304	\$171,910	\$13,822	\$83,083	O.K.	
	=====		=====	=====	=====	=====	=====	=====		

Roberts County Telephone

***** FCC PART 69 ***** InterLATA Revenue Requirement Summary		Part 36 InterLATA Total							Other	
		Source		Common Line	Local Switching	Information	Common Transport	Billing and Collection		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 Net Investment	\$0	Q52	\$0	\$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%	10.00%	O.K.
15										
16 Return on Rate Base	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
17										
18 AFUDC	\$0	T37	0	0	0	0	0	0	0	O.K.
19 ITC Amortization	0	T37	0	0	0	0	0	0	0	O.K.
20 Other Return Adjustments	0	Direct	0	0	0	0	0	0	0	O.K.
21										
22 Net Return	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
23										
24 Interest Expense	\$0	T67	0	0	0	0	0	0	0	O.K.
25 Capitalized Payroll Taxes	0	T37	0	0	0	0	0	0	0	O.K.
26 Depreciation Adjustment	0	T37	0	0	0	0	0	0	0	O.K.
27 Other Income Adjustments	0	Direct	0	0	0	0	0	0	0	O.K.
28										
29 After Tax Income	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30										
31 State Income Taxes	\$0	29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
32 Federal Income Taxes	0	29	0	0	0	0	0	0	0	O.K.
33 Operating Expenses and Taxes	0	U195	0	0	0	0	0	0	0	O.K.
34 Uncollectibles	0	Direct	0	0	0	0	0	0	0	O.K.
35 Other Revenue Adjustments	0	Direct	0	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	0	O.K.
38										
39										
40 Gross Receipts Tax	0	37	0	0	0	0	0	0	0	O.K.
41										
42										
43 TOTAL REVENUE REQUIREMENT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
44	=====		=====	=====	=====	=====	=====	=====	=====	

Roberts County Telephone

***** 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	\$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 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.

: 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	\$0	O.K.
112 H/R C&WF, WATS	0	(I)	0	0	0	0	0	0	0	O.K.
113 H/R C&WF, Assigned	0	Direct	0	0	0	0	0	0	0	O.K.
114										
115 Total Host/Remote C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
116										
117 Total Cable and Wire Facil.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
118										
119 TANGIBLE ASSETS:										
120										
121 Land and Support Leases	\$0	T28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
122										
123 COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124 COE Tandem Switching Leases	0	34	0	0	0	0	0	0	0	O.K.
125 COE Local Switching Leases	0	39	0	0	0	0	0	0	0	O.K.
126 COE Transmission Leases	0	68	0	0	0	0	0	0	0	O.K.
127										
128 Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
129										
130 IOT Equipment Leases	\$0	78	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
131										
132 C&WF Leases	\$0	117	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
133										
134 Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
135										
136 Leasehold Impr., Alloc.	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
137 Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	0	O.K.
138										
139 Total Leasehold Improvementsa	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
140										
141 Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
142										
143										
144 TOTAL INTANGIBLE ASSETS	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
145										
146										
147 PROPERTY HELD FOR FUTURE USE	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

: 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	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	\$0	T28	\$0	\$0	\$0	\$0	\$0	O.K.
16	COE Switching	0	R44	0	0	0	0	0	O.K.
17	COE Operator	0	R32	0	0	0	0	0	O.K.
18	COE Transmission	0	R68	0	0	0	0	0	O.K.
19	IOT Equipment	0	R78	0	0	0	0	0	O.K.
20	Cable and Wire Facilities	0	R117	0	0	0	0	0	O.K.
21	Other Plant	0	T37	0	0	0	0	0	O.K.
22									
23	Total Accum. Depr., TPIS	\$0		\$0	\$0	\$0	\$0	\$0	O.K.
24									
25	ACCUM. AMORTIZATION:								
26									
27	Accum. Depreciation, PHFU	0	T37	\$0	\$0	\$0	\$0	\$0	O.K.
28	Accum. Amort., Tangible Inv.	0	T37	0	0	0	0	0	O.K.
29	Accum. Amort., Intang. Inv.	0	T37	0	0	0	0	0	O.K.
30	Accum. Amort., Other	0	T37	0	0	0	0	0	O.K.
31									
32	Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	O.K.
33									
34	Total Accum. Depr./Amort.	\$0		\$0	\$0	\$0	\$0	\$0	O.K.
35									
36									
37	ACCUM. DEF. INC. TAXES, NET:								
38									
39	Support Assets	\$0	T28	\$0	\$0	\$0	\$0	\$0	O.K.
40	COE Switching	0	R44	0	0	0	0	0	O.K.
41	COE Operator	0	R32	0	0	0	0	0	O.K.
42	COE Transmission	0	R68	0	0	0	0	0	O.K.
43	IOT Equipment	0	R78	0	0	0	0	0	O.K.
44	Cable and Wire Fac.	0	R117	0	0	0	0	0	O.K.
45	Unclassified	0	T37	0	0	0	0	0	O.K.
46									
47	Total Accum. Def. Inc. Taxes	\$0		\$0	\$0	\$0	\$0	\$0	O.K.

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	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.

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	0.000000	O.K.
61 Wtd. Std. Work Seconds	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
62										
63 "BIG THREE" Expenses	\$0	U171	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
64 Factor	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
65										
66 Net Investment	0	P13	0	0	0	0	0	0	0	O.K.
67 Factor	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.

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)		
13 PLANT SPEC. OPER. EXPENSE:										
14										
15 Network Support, Alloc.	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Network Support, Direct	0	Direct	0	0	0	0	0	0	0	O.K.
17										
18 Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19										
20 General Support, Alloc.	\$0	T30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
21 General Support, Direct	0	Direct	0	0	0	0	0	0	0	O.K.
22										
23 Total General Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
24										
25 Central Office Eq., Alloc.	\$0	T31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
26 Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	0	O.K.
27										
28 Total COE Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
29										
30 Cust. Premises Equip.	\$0	R76	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31 Other IOT	0	T43	0	0	0	0	0	0	0	O.K.
32 IOT Direct	0	Direct	0	0	0	0	0	0	0	O.K.
33										
34 Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35										
36 Cable & Wire, Alloc.	\$0	T33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
37 Cable & Wire, Direct	0	Direct	0	0	0	0	0	0	0	O.K.
38										
39 Total C&WF Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40										
41 TOTAL PLT. SPEC. OPER. EXP.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
42										
43 TOTAL PLT. SPEC., ex SUPPORT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

Roberts County Telephone

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

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 & Administ	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	\$0	O.K.
159 Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	0	O.K.
160										
161 Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162										
163 TOTAL CUSTOMER OPER. EXP.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
164										
165 "BIG-THREE" EXPENSES:										
166										
167 Total Plt. Specific Exp.	\$0	41	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
168 Total Plt Non-specific Exp.	0	62 + 67 +69	0	0	0	0	0	0	0	O.K.
169 Total Customer Operations	0	163	0	0	0	0	0	0	0	O.K.
170										
171 TOTAL "BIG THREE" EXPENSES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172										
173 CORPORATE OPERATIONS EXPENSE:										
174										
175 Exec. and Planning, Alloc.	\$0	T64	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
176 Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	0	O.K.
177										
178 Total Exec. and Planning	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
179										
180 Admin. & General, Allocable	\$0	T64	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
181 Admin. & General, Direct	0	Direct	0	0	0	0	0	0	0	O.K.
182										
183 Total Admin. and Gen.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
184										
185 TOTAL CORPORATE OPERATIONS	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
186										
187 NON-INCOME TAXES:										
188										
189 Non-income Taxes, Allocable	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
190 Non-income Taxes, Direct	0	Direct	0	0	0	0	0	0	0	O.K.
191										O.K.
192										
193 Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
194										
195 TOTAL OPER. EXP. AND TAXES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME Roberts County Telephone
 PERIOD ADDRESSED ENDING DECEMBER 31, 2004
 RUN DATE AND TIME 24-Aug-05 01:38:33 PM

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

				Intrastate					
				Message Telephone Service		Private Line			
***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
PLANT INVESTMENT DETAIL:									
21 Land, Allocable	16,151	---	---	---	---	---	---	---	---
22 Land, Direct	0	---	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	---	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	---	0
37 CAT 2 Tandem Sw. Allocable	357,350	---	---	---	---	---	---	---	---
38 CAT 2 Tandem Sw. Direct	0	---	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	---	0
41 CAT 4.12 Exchange Trunk	498,730	---	---	---	---	---	---	---	---
42 CAT 4.12 Exch. Tr. Direct	0	---	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	---	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	---	0
49 CAT 4.3 H/R Message	498,730	---	---	---	---	---	---	---	---
50 CAT 4.3 WATS	0	---	0	0	0	0	0	---	0
51 CAT 4.3 Direct	0	---	0	0	0	0	0	---	0
52 CAT 1 Other IOT Equipment	0	---	---	---	---	---	---	---	---
53 CAT 1 Coinless Pay Phones	0	---	0	0	0	0	0	---	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

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)	
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

				Intrastate				
***** FCC PART 36 *****	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)
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	—	399,100	0	107,758	0	8,356	116,113
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	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.	108	---	---	---	---	---	---	---
177	Oth. Plt. and Equip., Direct	0	---	0	0	0	0	0	0
178	Network Operations, Alloc.	68,519	---	---	---	---	---	---	---
179	Network Operations, Direct	0	---	0	0	0	0	0	0
180	Total Access Expense	24,923	---	24,923	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
190	Direct Assigned Amort.	0	---	0	0	0	0	0	0
191	Marketing, Allocable	46,598	---	---	---	---	---	---	---
192	Marketing, Direct	0	---	0	0	0	0	0	0
193	Operator Service, Alloc.	0	---	---	---	---	---	---	---
194	Operator Service, Direct	0	---	0	0	0	0	0	0
195	Classified Directory	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
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
210	Other Cust. Serv., Alloc.	11,314	---	---	---	---	---	---	---
211	Other Cust. Serv., Direct	1,208	---	1,208	0	0	0	0	0
212	Exec. and Planning, Alloc.	141,373	---	---	---	---	---	---	---
213	Exec. and Planning, Direct	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

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