

TELEC CONSULTING RESOURCES INC.

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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

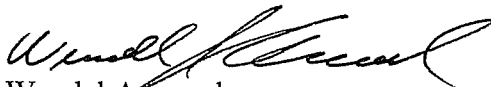
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JUN 29 2005
SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

Dear Ms. Bonrud:

On behalf of McCook Cooperative 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: Mr. Bryan Roth, McCook Cooperative Telephone Company

ATTACHMENT A

TARIFF SHEET

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SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

McCook Cooperative 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	\$0.050465	\$0.042386	\$0.092188
Terminating RPM	\$0.061064	\$0.051287	\$0.092188

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

By:  _____

Of: TELEC Consulting Resources, Inc.

For: McCook Cooperative Telephone Company

McCook Cooperative Telephone Company

***** FCC PART 69 *****

Intrastate Toll Revenue Requirement Summary		Part 36 Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
INTRALATA:										
15	Net Investment	\$1,836,827	J13	\$672,465	\$145,836	\$0	\$557,607	\$0	\$460,919	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	\$183,683		\$67,246	\$14,584	\$0	\$55,761	\$0	\$46,092	O.K.
19	Return Adjustments	0	J18-20	0	0	0	0	0	0	O.K.
20										
21	Net Return on Rate Base	\$183,683		\$67,246	\$14,584	\$0	\$55,761	\$0	\$46,092	O.K.
22	Income Taxes	0	J31-32	0	0	0	0	0	0	O.K.
23	Expenses and Other Taxes	1,034,873	J33-35, 40	192,026	198,848	4,330	370,899	117,065	151,706	O.K.
24										
25	Total IntraLATA Rev. Req.	\$1,218,556		\$259,272	\$213,432	\$4,330	\$426,660	\$117,065	\$197,798	O.K.
26										
27										
28										
INTERLATA:										
29										
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.	\$1,218,556		\$259,272	\$213,432	\$4,330	\$426,660	\$117,065	\$197,798	
	ACCESS ELEMENT MINUTES OF USE			4,628,149	4,628,149		4,628,149			
	ACCESS RATE PER MINUTE	\$0.194325		\$0.056021	\$0.046116		\$0.092188			

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 SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

McCook Cooperative Telephone Company

***** FCC PART 36 ***** Revenue Requirement Summary	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 State Income Tax Rate	0.00%	---	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
14 Federal Income Tax Rate	0.00%	---	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
15 Gross Receipts Tax Rate	4.00%	---	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	
16										
17										
18 Net Investment	\$5,326,538	C68	\$3,489,711	\$0	\$1,403,535	\$0	\$433,292	\$1,836,827	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	\$532,654		\$348,971	\$0	\$140,354	\$0	\$43,329	\$183,683	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	\$532,654		\$348,971	\$0	\$140,354	\$0	\$43,329	\$183,683	O.K.	
28										
29 Contributions	0	H52	0	0	0	0	0	0	O.K.	
30 Interest Expense	147,237	H44	96,388	0	38,720	0	12,128	50,849	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	\$385,417		\$252,583	\$0	\$101,633	\$0	\$31,201	\$132,834	O.K.	
37										
38 State Income Taxes	\$0	Formula	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
39 Federal Income Taxes	0	Formula	0	0	0	0	0	0	O.K.	
40 Operating Expenses and Taxes	2,898,256	I196	1,912,125	0	866,172	0	119,959	986,131	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	\$3,430,910		\$2,261,096	\$0	\$1,006,526	\$0	\$163,288	\$1,169,814	O.K.	
45 Gross Receipts Taxes	142,955	Formula	94,212	0	41,939	0	6,804	48,742	O.K.	
46 Other Revenue Taxes	0	V251	0	0	0	0	0	0	O.K.	
47										
TOTAL REVENUE REQUIREMENT	\$3,573,864		\$2,355,308	\$0	\$1,048,465	\$0	\$170,092	\$1,218,556	O.K.	

McCook Cooperative Telephone Company

		Intrastate								
***** FCC PART 36 ***** Investment Summary		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(I)		
13	Land and Support Investment	\$2,050,073	D33	\$1,368,224	\$0	\$556,190	\$0	\$125,659	\$681,849	O.K.
14										
15	COE Operator Equipment	\$0	D43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16	COE Switching Equipment	3,395,624	D68	2,371,473	0	1,024,151	0	0	1,024,151	O.K.
17	COE Transmission Equipment	2,540,242	D85	1,467,055	0	700,769	0	372,418	1,073,187	O.K.
18										
19	Total COE	\$5,935,866		\$3,838,528	\$0	\$1,724,920	\$0	\$372,418	\$2,097,338	O.K.
20	Info. Orig./Term. Equipment	0	D94	0	0	0	0	0	0	O.K.
21	Cable and Wire Facilities	5,699,379	D137	3,926,863	0	1,431,754	0	340,763	1,772,516	O.K.
22										
23	Total COE, IOT, C&WF	\$11,635,245		\$7,765,391	\$0	\$3,156,673	\$0	\$713,181	\$3,869,854	O.K.
24										
25	Total Capital Leases	\$0	D173	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
26										
27	Leasehold Improvements	\$0	D186	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28										
29	Intangible Assets	\$0	D209	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30										
31										
32	Total Tele. Plt. In Service	\$13,685,318		\$9,133,615	\$0	\$3,712,864	\$0	\$838,839	\$4,551,703	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	282,929	D218-219	188,828	0	76,759	0	17,342	94,101	O.K.
37	Tel. Plt. Adjustment	0	D220-221	0	0	0	0	0	0	O.K.
38										
39	Total Other Tel. Plt.	\$282,929		\$188,828	\$0	\$76,759	\$0	\$17,342	\$94,101	O.K.
40										
41										
42	TOTAL TELEPHONE PLANT	\$13,968,247		\$9,322,442	\$0	\$3,789,623	\$0	\$856,182	\$4,645,805	O.K.

McCook Cooperative Telephone Company

***** 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	(8,790,361)	E34	(5,932,750)	0	(2,427,947)	0	(429,664)	(2,857,611)	O.K.
58	Accum. Def. Inc. Taxes, Net	0	E47	0	0	0	0	0	0	O.K.
59	Oth. Liab. & Def. Cr., Net	0	V106	0	0	0	0	0	0	O.K.
60										
61	TOTAL NET PLANT	\$5,177,886		\$3,389,693	\$0	\$1,361,676	\$0	\$426,517	\$1,788,193	O.K.
62										
63	Materials and Supplies	67,757	H31	46,684	0	17,021	0	4,051	21,073	O.K.
64	Rural Tel. Bank Stock	0	H35	0	0	0	0	0	0	O.K.
65	Cash Working Capital	80,895	Formula	53,334	0	24,838	0	2,723	27,561	O.K.
66	Equal Access Investment	0	--	0	0	0	0	0	0	O.K.
67										
68	TOTAL NET INVESTMENT	\$5,326,538		\$3,489,711	\$0	\$1,403,535	\$0	\$433,292	\$1,836,827	O.K.
69										

McCook Cooperative Telephone Company

***** FCC PART 36 ***** Plant Investment Detail (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Intrastate				TOTAL INTRASTATE (I)	
				Message Telephone Service		Private Line			
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)		
13 LAND AND SUPPORT ASSETS:									
14									
15 Land, Allocable	\$60,351	H33	\$40,278	\$0	\$16,373	\$0	\$3,699	\$20,073	O.K.
16 Land, Direct	0	V22	0	0	0	0	0	0	O.K.
17									
18 Total Land	\$60,351		\$40,278	\$0	\$16,373	\$0	\$3,699	\$20,073	O.K.
19									
20 Motor Vehicles	\$284,659	H33	\$189,982	\$0	\$77,229	\$0	\$17,448	\$94,677	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	454,384	H33	303,257	0	123,276	0	27,851	151,127	O.K.
25 Buildings, Allocable	1,026,223	H33	684,904	0	278,417	0	62,902	341,319	O.K.
26 Buildings, Direct	0	V29	0	0	0	0	0	0	O.K.
27 Furniture	68,842	H33	45,945	0	18,677	0	4,220	22,897	O.K.
28 Office Equipment	17,243	H33	11,508	0	4,678	0	1,057	5,735	O.K.
29 General Purpose Computers	138,371	H33	92,349	0	37,540	0	8,481	46,022	O.K.
30									
31 Total Support Assets	\$1,989,722		\$1,327,945	\$0	\$539,817	\$0	\$121,960	\$661,777	O.K.
32									
33 Tot. Land and Support Assets	\$2,050,073		\$1,368,224	\$0	\$556,190	\$0	\$125,659	\$681,849	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	\$423,215	G26	\$259,954	\$0	\$163,261	\$0	\$0	\$163,261	O.K.
47 CAT 2 Tandem Sw. Direct	0	V38	0	0	0	0	0	0	O.K.
48									
49 Total CAT 2	\$423,215		\$259,954	\$0	\$163,261	\$0	\$0	\$163,261	O.K.

McCook Cooperative Telephone Company

		Intrastate								
				Message Telephone Service		Private Line		TOTAL		
***** FCC PART 36 ***** Plant Investment Detail		TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
63	CAT 3 Local Sw. Allocable	\$2,972,409	G15	\$2,111,519	\$0	\$860,890	\$0	\$0	\$860,890	O.K.
64	CAT 3 Local Sw. Direct	0	V40	0	0	0	0	0	0	O.K.
65										
66	Total CAT 3	\$2,972,409		\$2,111,519	\$0	\$860,890	\$0	\$0	\$860,890	O.K.
67										O.K.
68	Total COE Sw. CAT 2&3	\$3,395,624		\$2,371,473	\$0	\$1,024,151	\$0	\$0	\$1,024,151	O.K.
69										
70										
71	COE TRANSMISSION:									
72										
73	CAT 4.12 Exchange Trunk	\$17,834	123	\$17,834	\$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	733,792	G13	550,344	0	183,448	0	0	183,448	O.K.
76	CAT 4.13 PL, WATS, Local	29,829	F18	6,629	0	0	0	23,200	23,200	O.K.
77	CAT 4.13 Direct	0	V45	0	0	0	0	0	0	O.K.
78	CAT 4.23 Message	1,350,308	G18	832,988	0	517,321	0	0	517,321	O.K.
79	CAT 4.23 PL, WATS	408,479	F24	59,261	0	0	0	349,218	349,218	O.K.
80	CAT 4.23 Direct	0	V48	0	0	0	0	0	0	O.K.
81	CAT 4.3 H/R Message	0	G29	0	0	0	0	0	0	O.K.
82	CAT 4.3 WATS	0	V50	0	0	0	0	0	0	O.K.
83	CAT 4.3 Direct	0	V51	0	0	0	0	0	0	O.K.
84										
85	Total COE CAT 4	\$2,540,242		\$1,467,055	\$0	\$700,769	\$0	\$372,418	\$1,073,187	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										

McCook Cooperative Telephone Company

***** FCC PART 36 ***** Plant Investment Detail (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Intrastate				TOTAL INTRASTATE (I)	
				Message Telephone Service		Private Line			
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)		
111 CABLE AND WIRE FACILITIES:									
112									
113 CAT 1.1 IntraLATA PL/WATS	152,774	F31	\$8,258	\$0	\$0	\$0	\$144,515	\$144,515	O.K.
114 CAT 1.2 InterLATA PL/WATS	33,032	F31	33,032	0	0	0	0	0	O.K.
115 CAT 1.3 Joint Message	4,570,818	G13	3,428,114	0	1,142,705	0	0	1,142,705	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	\$4,756,624		\$3,469,404	\$0	\$1,142,705	\$0	\$144,515	\$1,287,220	O.K.
119									
120 CAT 2 C&WF	\$29,370	G28	\$29,370	\$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	\$29,370		\$29,370	\$0	\$0	\$0	\$0	\$0	O.K.
124									
125 CAT 3 Joint Message	683,839	G17	394,790	0	289,049	0	0	\$289,049	O.K.
126 CAT 3 PL/WATS etc.	229,546	F36	33,299	0	0	0	196,247	196,247	O.K.
127 CAT 3 Direct	0	V79	0	0	0	0	0	0	O.K.
128									
129 Total CAT 3 C&WF	\$913,385		\$428,089	\$0	\$289,049	\$0	\$196,247	\$485,296	O.K.
130									
131 CAT 4 Message	\$0	G29	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
132 CAT 4 WATS	0	V81	0	0	0	0	0	0	O.K.
133 CAT 4 Direct	0	V82	0	0	0	0	0	0	O.K.
134									
135 Total CAT 4 C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
136									
137 TOTAL C&WF	\$5,699,379		\$3,926,863	\$0	\$1,431,754	\$0	\$340,763	\$1,772,516	O.K.
138									
139									
140 CAPITAL LEASES:									
141									
142 Allocable Support Leases	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
143 Direct Support Leases	0	V84	0	0	0	0	0	0	O.K.
144									
145 Total Support Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

McCook Cooperative Telephone Company

***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
160										
161	COE Operator	\$0	H16	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162	COE Tandem Switch	0	H17	0	0	0	0	0	0	O.K.
163	COE Local Switch	0	H18	0	0	0	0	0	0	O.K.
164	COE Transmission	0	H20	0	0	0	0	0	0	O.K.
165	COE Direct	0	V89	0	0	0	0	0	0	O.K.
166										
167	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
168										
169	IOT Leases	\$0	V90	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170										
171	C&WF Leases	\$0	V91	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172										
173	TOTAL CAPITAL LEASES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
174										
175										
176	LEASEHOLD IMPROVEMENTS:									
177										
178	Land and Support Assets	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
179	COE Switching	0	H18	0	0	0	0	0	0	O.K.
180	COE Operator	0	H16	0	0	0	0	0	0	O.K.
181	COE Transmission	0	H20	0	0	0	0	0	0	O.K.
182	IOT	0	V96	0	0	0	0	0	0	O.K.
183	C&WF	0	V97	0	0	0	0	0	0	O.K.
184	Other	0	V98	0	0	0	0	0	0	O.K.
185										
186	TOTAL LEASEHOLD IMPROVEMEN	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
187										
188										
189	TPIS, EXCL. ACCT. No. 2690	\$13,685,318		\$9,133,615	\$0	\$3,712,864	\$0	\$838,839	\$4,551,703	O.K.

McCook Cooperative Telephone Company

		Intrastate								
***** FCC PART 36 ***** Plant Investment Detail		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)				(C)	(D)	InterLATA	IntraLATA		InterLATA
204	INTANGIBLE ASSETS:									
205										
206	Allocable Acct. No. 2690	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
207	Direct Acct. No. 2690	0	V100	0	0	0	0	0	0	O.K.
208										
209	Total Intangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
210										
211										
212	OTHER TELEPHONE PLANT:									
213										
214	Held for Fut. Use - Alloc.	\$0	---	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
215	Held for Fut. Use - Direct	0	---	0	0	0	0	0	0	O.K.
216	TPUC, Short-term - Alloc.	0	H35	0	0	0	0	0	0	O.K.
217	TPUC, Short-term - Direct	0	V124	0	0	0	0	0	0	O.K.
218	TPUC, Long-term - Alloc.	282,929	H35	188,828	0	76,759	0	17,342	94,101	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	\$282,929		\$188,828	\$0	\$76,759	\$0	\$17,342	\$94,101	O.K.

McCook Cooperative Telephone Company

***** FCC PART 36 ***** Reserves and Deferrals	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 ACCUM. DEPRECIATION, TPIS:										
14										
15 Support Assets	\$1,123,884	H13	\$750,083	\$0	\$304,913	\$0	\$68,888	\$373,801	O.K.	
16 COE Switching	3,337,061	H19	2,330,573	0	1,006,488	0	0	1,006,488	O.K.	
17 COE Operator	0	H16	0	0	0	0	0	0	O.K.	
18 COE Transmission	1,173,982	H20	678,005	0	323,863	0	172,114	495,977	O.K.	
19 IOT Equipment	0	H25	0	0	0	0	0	0	O.K.	
20 Cable and Wire Facilities	3,155,434	H31	2,174,089	0	792,684	0	188,662	981,345	O.K.	
21 Other Plant	0	V135	0	0	0	0	0	0	O.K.	
22										
23 Total Accum. Depr., TPIS	\$8,790,361		\$5,932,750	\$0	\$2,427,947	\$0	\$429,664	\$2,857,611	O.K.	
24										
25 ACCUM. AMORTIZATION:										
26										
27 Accum. Depreciation, PHFU	\$0	H38	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
28 Accum. Amort., Tangible Inv.	0	H40	0	0	0	0	0	0	O.K.	
29 Accum. Amort., Intang. Inv.	0	H41	0	0	0	0	0	0	O.K.	
30 Accum. Amort., Other	0	V138	0	0	0	0	0	0	O.K.	
31										
32 Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
33										
34 Total Accum. Depr./Amort.	\$8,790,361		\$5,932,750	\$0	\$2,427,947	\$0	\$429,664	\$2,857,611	O.K.	
35										
36										
37 ACCUM. DEF. INC. TAXES, NET:										
38										
39 Support Assets	0	H13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
40 COE Switching	0	H19	0	0	0	0	0	0	O.K.	
41 COE Operator	0	H16	0	0	0	0	0	0	O.K.	
42 COE Transmission	0	H20	0	0	0	0	0	0	O.K.	
43 IOT Equipment	0	H25	0	0	0	0	0	0	O.K.	
44 Cable and Wire Fac.	0	H31	0	0	0	0	0	0	O.K.	
45 Unclassified	0	V145	0	0	0	0	0	0	O.K.	
46										
47 Total Accum. Def. Inc. Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	

McCook Cooperative Telephone Company

Private Line

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

	TOTAL COMPANY	Joint Use Message	Private Line				Extended Area Service	Other		
			Interstate		Intrastate					
			InterLATA	IntraLATA	InterLATA	IntraLATA				
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 TRANS. CCT EQUIPMENT:										
14										
15 Working Loops	2,304	2,214	16	0	0	70	0	4	O.K.	
16 Avg. Cost per Loop	331.43	331.43	331.43	331.43	331.43	331.43	331.43	331.43		
17										
18 CAT 4.13 Exch Ln. Invest.	\$763,621	\$733,792	\$5,303	\$0	\$0	\$23,200	\$0	\$1,326		
19										
20										
21 Circuit Terminations	831	638	28	0	0	165	0	0	O.K.	
22 Avg. Cost per Termination	2,116.47	2,116.47	2,116.47	2,116.47	2,116.47	2,116.47	2,116.47	2,116.47		
23										
24 CAT 4.23 Other IX	\$1,758,787	\$1,350,308	\$59,261	\$0	\$0	\$349,218	\$0	\$0		
25										
26										
27 C&WF INVESTMENT:										
28										
29 Working Loops	2,304	2,214	16	0	0	70	0	4		
30 Loops Factor	1.000000	0.960938	0.006944	0.000000	0.000000	0.030382	0.000000	0.001736		
31 CAT 1 Exchange C&WF	\$4,756,624	\$4,570,818	\$33,032	\$0	\$0	\$144,515	\$0	\$8,258	O.K.	
32										
33										
34 Equivalent IX Circuit Miles	43,010	32,201	1,568	0	0	9,241	0	0	O.K.	
35 IX Cct. Miles Factor	1.000000	0.748686	0.036457	0.000000	0.000000	0.214857	0.000000	0.000000		
36 CAT 3 Interexch. C&WF	\$913,385	\$683,839	\$33,299	\$0	\$0	\$196,247	\$0	\$0		

McCook Cooperative Telephone Company

	(A)	TOTAL COMPANY	(B)	Source/ Allocator	(C)	Interstate and Other	(D)	Intrastate				TOTAL INTRASTATE	
								Message Telephone Service		Private Line			
								InterLATA	IntraLATA	InterLATA	IntraLATA		
(E)	(F)	(G)	(H)	(I)									
13	Subscriber Plant Fact. (SPF)	1.000000	SPF	0.750000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.250000	O.K.
14	Dial Equipment Minutes (DEM)	1.000000	DEM	0.710373	0.000000	0.289627	0.000000	0.000000	0.000000	0.000000	0.000000	0.289627	O.K.
15	Conversation Minute-Miles	1.000000	CMM	0.577314	0.000000	0.422686	0.000000	0.000000	0.000000	0.000000	0.000000	0.422686	O.K.
16	Conversation Minutes	1.000000	CM	0.616887	0.000000	0.383113	0.000000	0.000000	0.000000	0.000000	0.000000	0.383113	O.K.
17	Subscriber Minutes (SLU)	1.000000	SLU	0.855187	0.000000	0.144813	0.000000	0.000000	0.000000	0.000000	0.000000	0.144813	O.K.
18	TSPS Processor Time	0.000000	TSP	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
19	Wid. Stand. Work Sec., Toll	0.000000	WST	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
20	Wid. Stand. Work Sec., Aux.	0.000000	WSA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
21	Wid. Stand. Work Sec., Comb.	1.000000	WSC	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
22	COE CAT 2 Minutes	1.000000	CT2	0.614236	0.000000	0.385764	0.000000	0.000000	0.000000	0.000000	0.000000	0.385764	O.K.
23	Exchange Trunk Minutes	1.000000	ETM	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
24	MOU-Mi., Host/Remote	0.000000	HRM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
25	C&WF CAT 4, WATS	0.000000	CT4	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
26	Equal Access MOU	0.000000	EAM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
27	Current Billings	1.000000	CB	0.749439	0.000000	0.210502	0.000000	0.000000	0.000000	0.000000	0.040059	0.250561	O.K.
28	EU Presubscription Factor	0.000000	EPRE	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29	EU MTS & WATS Factor	1.000000	EMTS	0.749439	0.000000	0.210502	0.000000	0.000000	0.000000	0.000000	0.040059	0.250561	O.K.
30	EU Access, P/L and All Other Factor	1.000000	EPLA	0.749439	0.000000	0.210502	0.000000	0.000000	0.000000	0.000000	0.040059	0.250561	O.K.
31	IX Special Access Factor	0.000000	ISPA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
32	IX Switched Access Factor	0.000000	ISWA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
33	IX Billing & Collection Services Factor	0.000000	IBC	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
34	Coin Revenue Percent	0.000000	CR	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
35	Relative Toll/Local Msgs.	1.000000	TLM	0.152786	0.000000	0.847214	0.000000	0.000000	0.000000	0.000000	0.000000	0.847214	O.K.
36	Relative Users Percent	1.000000	RUP	0.666667	0.000000	0.333333	0.000000	0.000000	0.000000	0.000000	0.000000	0.333333	O.K.
37	CABS Percent	1.000000	CAB	0.500000	0.000000	0.500000	0.000000	0.000000	0.000000	0.000000	0.000000	0.500000	O.K.
38	Foreign Directories Percent	0.000000	FD	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.

McCook Cooperative Telephone Company

***** FCC PART 36 ***** Internal Allocation Factors		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
					Message Telephone Service		Private Line			
					InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Support Assets	1.000000	D31	0.667402	0.000000	0.271303	0.000000	0.061295	0.332598	O.K.
14	Land and Support Assets	1.000000	D33	0.667402	0.000000	0.271303	0.000000	0.061295	0.332598	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	0.614236	0.000000	0.385764	0.000000	0.000000	0.385764	O.K.
18	COE Local Switching	1.000000	D66	0.710373	0.000000	0.289627	0.000000	0.000000	0.289627	O.K.
19	COE Total Switching	1.000000	D68	0.698391	0.000000	0.301609	0.000000	0.000000	0.301609	O.K.
20	COE Transmission	1.000000	D85	0.577526	0.000000	0.275867	0.000000	0.146607	0.422474	O.K.
21	Total COE	1.000000	C19	0.646667	0.000000	0.290593	0.000000	0.062740	0.353333	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	0.729384	0.000000	0.240234	0.000000	0.030382	0.270616	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	0.468684	0.000000	0.316459	0.000000	0.214857	0.531316	O.K.
30	C&WF CAT 4	0.000000	D135	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
31	Total C&WF	1.000000	D137	0.688998	0.000000	0.251212	0.000000	0.059789	0.311002	O.K.
32										
33	Total Equipment	1.000000	C23	0.667402	0.000000	0.271303	0.000000	0.061295	0.332598	O.K.
34										
35	TPIS	1.000000	C32	0.667402	0.000000	0.271303	0.000000	0.061295	0.332598	O.K.
36	TPIS, excl. Acct. No. 2690	1.000000	D189	0.667402	0.000000	0.271303	0.000000	0.061295	0.332598	O.K.
37										
38	Plt. Held, Fut. Use	0.000000	D215	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
39										
40	Total Tangible Assets	0.000000	C25	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
41	Total Intangible Assets	0.000000	C29	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
42										
43	Long-term PUC	1.000000	C36	0.667402	0.000000	0.271303	0.000000	0.061295	0.332598	O.K.
44	Net Telephone Plant	1.000000	C61	0.654648	0.000000	0.262979	0.000000	0.082373	0.345352	O.K.
45	Total Net Investment	1.000000	C68	0.655156	0.000000	0.263499	0.000000	0.081346	0.344844	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	0.547871	0.000000	0.448677	0.000000	0.003452	0.452129	O.K.
49										
50	Total "BIG THREE" Expenses	1.000000	I170	0.623923	0.000000	0.341997	0.000000	0.034081	0.376077	O.K.
51										
52	Corporate Operations Expense	1.000000	I185	0.584872	0.000000	0.383180	0.000000	0.031948	0.415128	O.K.

McCook Cooperative Telephone Company

	***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
					Message Telephone Service		Private Line			
					InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	PLANT SPEC. OPER. EXPENSE:									
14										
15	Network Support, Alloc.	\$4,131	H14	\$2,757	\$0	\$1,121	\$0	\$253	\$1,374	O.K.
16	Network Support, Direct	0	V149	0	0	0	0	0	0	O.K.
17										
18	Total Network Support Exp.	\$4,131		\$2,757	\$0	\$1,121	\$0	\$253	\$1,374	O.K.
19										
20	General Support, Alloc.	\$38,278	H14	\$25,547	\$0	\$10,385	\$0	\$2,346	\$12,731	O.K.
21	General Support, Direct	0	V151	0	0	0	0	0	0	O.K.
22										
23	Total General Support Exp.	\$38,278		\$25,547	\$0	\$10,385	\$0	\$2,346	\$12,731	O.K.
24										
25	Central Office Eq., Alloc.	\$179,058	H21	\$115,791	\$0	\$52,033	\$0	\$11,234	\$63,267	O.K.
26	Central Office Eq., Direct	0	V153	0	0	0	0	0	0	O.K.
27										
28	Total COE Exp.	\$179,058		\$115,791	\$0	\$52,033	\$0	\$11,234	\$63,267	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.	\$231,162	H31	\$159,270	\$0	\$58,071	\$0	\$13,821	\$71,892	O.K.
38	Cable & Wire, Direct	208,488	V159	113,110	0	95,378	0	0	95,378	O.K.
39										
40	Total C&WF Exp.	\$439,650		\$272,380	\$0	\$153,449	\$0	\$13,821	\$167,270	O.K.
41										
42	TOTAL PLT. SPEC. OPER. EXP.	\$661,117		\$416,475	\$0	\$216,987	\$0	\$27,655	\$244,642	O.K.
43										
44	TOTAL PLT. SPEC., ex SUPPORT	\$618,708		\$388,171	\$0	\$205,482	\$0	\$25,055	\$230,537	O.K.

McCook Cooperative Telephone Company

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58 NON-SPECIFIC OPER. EXP.:										
59										
60 Oth. Plt. and Equip., Alloc.	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
61 Oth. Plt. and Equip., Direct	0	V177	0	0	0	0	0	0	0	O.K.
62										
63 Total Oth. Plt. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
64										
65 Network Operations, Alloc.	\$89,844	H33	\$59,962	\$0	\$24,375	\$0	\$5,507	\$29,882	\$29,882	O.K.
66 Network Operations, Direct	0	V179	0	0	0	0	0	0	0	O.K.
67										
68 Total Network Oper. Exp.	\$89,844		\$59,962	\$0	\$24,375	\$0	\$5,507	\$29,882	\$29,882	O.K.
69										
70 Total Access Expenses	\$229,629	V180	\$229,629	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
71										
72 Depr., Support Assets	\$153,425	H13	\$102,396	\$0	\$41,625	\$0	\$9,404	\$51,029	\$51,029	O.K.
73 Depr., COE Switching	395,879	H19	276,478	0	119,401	0	0	119,401	119,401	O.K.
74 Depr., COE Operator	0	H16	0	0	0	0	0	0	0	O.K.
75 Depr., COE Transmission	286,889	H20	165,686	0	79,143	0	42,060	121,203	121,203	O.K.
76 Depr., IOT Equipment	0	H25	0	0	0	0	0	0	0	O.K.
77 Depr., C&W Facilities	240,166	H31	165,474	0	60,333	0	14,359	74,692	74,692	O.K.
78 Depr., PHFU	0	H38	0	0	0	0	0	0	0	O.K.
79										
80 Total Depreciation Expense	\$1,076,359		\$710,034	\$0	\$300,501	\$0	\$65,824	\$366,325	\$366,325	O.K.
81										
82 Amort., Tangible Assets	\$0	H40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83 Amort., Intangible Assets	0	H41	0	0	0	0	0	0	0	O.K.
84 Other Amortization	0	V189	0	0	0	0	0	0	0	O.K.
85 Direct Assigned Amort.	0	V190	0	0	0	0	0	0	0	O.K.
86										
87 Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
88										
89 Total Depr. and Amort.	\$1,076,359		\$710,034	\$0	\$300,501	\$0	\$65,824	\$366,325	\$366,325	O.K.
90										
91 TOTAL NON-SPEC. OPER. EXP.	\$1,395,832		\$999,625	\$0	\$324,876	\$0	\$71,331	\$396,207	\$396,207	O.K.

McCook Cooperative Telephone Company

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
105	CUSTOMER OPERATIONS EXPENSE:									
106										
107	Marketing, Allocable	\$35,152	G35	\$26,344	\$0	\$7,400	\$0	\$1,408	\$8,808	O.K.
108	Marketing, Direct	0	V192	0	0	0	0	0	0	O.K.
109										
110	Total Marketing Expense	\$35,152		\$26,344	\$0	\$7,400	\$0	\$1,408	\$8,808	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	17,336	G19	14,826	0	2,510	0	0	2,510	O.K.
119	Foreign Directory	0	G46	0	0	0	0	0	0	O.K.
120										
121	Total Directory	\$17,336		\$14,826	\$0	\$2,510	\$0	\$0	\$2,510	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	16,872	G38	12,645	0	3,552	0	676	4,227	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	\$16,872		\$12,645	\$0	\$3,552	\$0	\$676	\$4,227	O.K.
132										
133	Cust. Svc., Direct	\$0	V205	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
134	Cust. Serv., Msg. Process	37,331	G43	5,704	0	31,627	0	0	31,627	O.K.
135	Cust. Serv., Other B&C	108,748	G44	72,499	0	36,249	0	0	36,249	O.K.
136	Cust. Serv., CABS	32,814	G45	16,407	0	16,407	0	0	16,407	O.K.
137	Cust. Serv., EU Common Line	0	V209	0	0	0	0	0	0	O.K.
138										
139	Total Customer Service	\$178,893		\$94,609	\$0	\$84,284	\$0	\$0	\$84,284	O.K.
140										
141	Total Bus. Ofc., Cust. Serv.	\$195,765		\$107,254	\$0	\$87,835	\$0	\$676	\$88,511	O.K.
142										

McCook Cooperative Telephone Company

		Intrastate							
***** FCC PART 36 ***** Operating Expenses and Taxes		TOTAL COMPANY	Source/ Allocator	Interstate and Other	message Telephone Service		Private Line		TOTAL INTRASTATE
(A)	(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(I)	
156	Other Cust. Serv., Alloc.	\$0	H48	\$0	\$0	\$0	\$0	\$0	O.K.
157	Other Cust. Serv., Direct	1,105	V211	1,105	0	0	0	0	O.K.
158									
159	Total Other Cust. Serv.	\$1,105		\$1,105	\$0	\$0	\$0	\$0	O.K.
160									
161	TOTAL CUSTOMER OPER. EXP.	\$249,358		\$149,529	\$0	\$97,745	\$0	\$2,084	O.K.
162									
163									
164	"BIG-THREE" EXPENSES:								
165									
166	Total Plt. Spec., ex Support	\$618,708	44	\$388,171	\$0	\$205,482	\$0	\$25,055	O.K.
167	Total Network Oper. Exp.	89,844	68	59,962	0	24,375	0	5,507	O.K.
168	Total Customer Operations	249,358	161	149,529	0	97,745	0	2,084	O.K.
169									
170	TOTAL "BIG THREE" EXPENSES	\$957,910		\$597,662	\$0	\$327,602	\$0	\$32,646	O.K.
171									
172									
173	CORPORATE OPERATIONS EXPENSE:								
174									
175	Exec. and Planning, Alloc.	\$210,980	H50	\$131,635	\$0	\$72,154	\$0	\$7,190	O.K.
176	Exec. and Planning, Direct	0	V213	0	0	0	0	0	O.K.
177									
178	Total Exec. and Planning	\$210,980		\$131,635	\$0	\$72,154	\$0	\$7,190	O.K.
179									
180	Admin. & General, Allocable	\$343,285	H50	\$214,183	\$0	\$117,402	\$0	\$11,699	O.K.
181	Admin. & General, Direct	37,007	V231	0	0	37,007	0	0	O.K.
182									
183	Total Admin. and Gen.	\$380,292		\$214,183	\$0	\$154,409	\$0	\$11,699	O.K.
184									
185	TOTAL CORPORATE OPERATIONS	\$591,272		\$345,819	\$0	\$226,564	\$0	\$18,890	O.K.
186									
187									
188	NON-INCOME TAXES:								
189									
190	Non-income Taxes, Allocable	\$0	H36	\$0	\$0	\$0	\$0	\$0	O.K.
191	Non-income Taxes, Direct	677	V233	677	0	0	0	0	O.K.
192									
193	Total Non-income Taxes	\$677		\$677	\$0	\$0	\$0	\$0	O.K.
194									
195									
196	TOTAL OPER. EXP. AND TAXES	\$2,898,256		\$1,912,125	\$0	\$866,172	\$0	\$119,959	O.K.

McCook Cooperative Telephone Company

***** FCC PART 69 *****										
IntraLATA Revenue Requirement Summary		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Net Investment	\$1,836,827	K52	\$672,465	\$145,836	\$0	\$557,607	\$0	\$460,919	O.K.
14	Rate of Return	10.00%	B19	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	O.K.
16	Return on Rate Base	\$183,683		\$67,246	\$14,584	\$0	\$55,761	\$0	\$46,092	O.K.
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.
22	Net Return	\$183,683		\$67,246	\$14,584	\$0	\$55,761	\$0	\$46,092	O.K.
24	Interest Expense	50,849	N67	18,616	4,037	0	15,436	0	12,760	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.
29	After Tax Income	\$132,834		\$48,631	\$10,546	\$0	\$40,325	\$0	\$33,332	O.K.
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	986,131	O195	181,655	190,311	4,157	353,833	112,382	143,794	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.
37	Basis for Gross Receipts Tax	1,169,814	16+31+32+33	248,901	204,895	4,157	409,594	112,382	189,886	O.K.
40	Gross Receipts Tax	48,742	37	10,371	8,537	173	17,066	4,683	7,912	O.K.
43	TOTAL REVENUE REQUIREMENT	\$1,218,556		\$259,272	\$213,432	\$4,330	\$426,660	\$117,065	\$197,798	O.K.

McCook Cooperative Telephone Company

***** FCC PART 69 ***** IntraLATA Investment Summary		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Land and Support Assets	\$681,849	L25	\$45,866	\$215,242	\$0	\$242,430	\$0	\$178,311	O.K.
14										
15	Central Office Equipment	\$2,097,338	L70	\$183,448	\$860,890	\$0	\$680,582	\$0	\$372,418	O.K.
16	Info. Term./Orig. Equipment	0	L78	0	0	0	0	0	0	O.K.
17	Cable and Wire Facilities	1,772,516	L117	1,142,705	0	0	289,049	0	340,763	O.K.
18										
19	Total COE, IOT, C&WF	\$3,869,854		\$1,326,153	\$860,890	\$0	\$969,631	\$0	\$713,181	O.K.
20										
21	Total Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
22										
23	Total Tele. Plt. ex Intang.	\$4,551,703		\$1,372,019	\$1,076,132	\$0	\$1,212,061	\$0	\$891,492	O.K.
24	Total Intangible Assets	0	L144	0	0	0	0	0	0	O.K.
25										
26	Total Plant In Service	\$4,551,703		\$1,372,019	\$1,076,132	\$0	\$1,212,061	\$0	\$891,492	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	94,101	L164	28,365	22,248	0	25,058	0	18,431	O.K.
30	Total Tel. Plt. Adjust.	0	L169	0	0	0	0	0	0	O.K.
31										
32	TOTAL TELEPHONE PLANT	\$4,645,805		\$1,400,384	\$1,098,380	\$0	\$1,237,119	\$0	\$909,923	O.K.
33										
34	less:									
35	Accum. Depr., Plt. in Serv.	2,857,611	M23	742,579	964,042	0	692,462	0	458,529	O.K.
36	Accum. Depr. PHFU	0	M27	0	0	0	0	0	0	O.K.
37	Accum. Amort. Tangible Plt.	0	M28	0	0	0	0	0	0	O.K.
38	Accum. Amort. Intangibles	0	M29	0	0	0	0	0	0	O.K.
39	Accum. Amort. Other	0	M30	0	0	0	0	0	0	O.K.
40	Accum. Def. Inc. Taxes, Net	0	M47	0	0	0	0	0	0	O.K.
41										
42	plus:									
43	Other Assets	0	Direct	0	0	0	0	0	0	O.K.
44										
45	NET TELEPHONE PLANT	\$1,788,193		\$657,805	\$134,338	\$0	\$544,657	\$0	\$451,393	O.K.
46	plus:									
47	Class B RTB Stock	0	L171	0	0	0	0	0	0	O.K.
48	Materials and Supplies	21,073	L173	6,352	4,982	0	5,611	0	4,127	O.K.
49	Cash Working Capital	27,561	L175	8,308	6,516	0	7,339	0	5,398	O.K.
50	Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.
51										
52	NET INVESTMENT	\$1,836,827		\$672,465	\$145,836	\$0	\$557,607	\$0	\$460,919	O.K.
53										

McCook Cooperative Telephone Company

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	LAND AND SUPPORT ASSETS:									
14										
15	Land Assets, Message	\$16,373	N28	1,101	5,169	0	5,822	0	4,282	O.K.
16	Land Assets, Private Line	3,699	N28	249	1,168	0	1,315	0	967	O.K.
17										
18	Total Land Assets	\$20,073		\$1,350	\$6,336	\$0	\$7,137	\$0	\$5,249	O.K.
19										
20	Support Assets, Message	\$539,817	N28	\$36,312	\$170,406	\$0	\$191,931	\$0	\$141,168	O.K.
21	Support Assets, Private Line	121,960	N28	8,204	38,499	0	43,362	0	31,894	O.K.
22										
23	Total Support Assets	\$661,777		\$44,516	\$208,906	\$0	\$235,293	\$0	\$173,062	O.K.
24										
25	Total Land and Supp. Assets	\$681,849		\$45,866	\$215,242	\$0	\$242,430	\$0	\$178,311	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	\$163,261	(G)	\$0	\$0	\$0	\$163,261	\$0	\$0	O.K.
35	Tandem Assigned	0	Direct	0	0	0	0	0	0	O.K.
36										
37	Total Tandem Switching	\$163,261		\$0	\$0	\$0	\$163,261	\$0	\$0	O.K.
38										
39	Local Switching	\$860,890	(E)	\$0	\$860,890	\$0	\$0	\$0	\$0	O.K.
40	Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41										
42	Total Local Switching	\$860,890		\$0	\$860,890	\$0	\$0	\$0	\$0	O.K.
43										
44	Total Switching	\$1,024,151		\$0	\$860,890	\$0	\$163,261	\$0	\$0	O.K.

McCook Cooperative Telephone Company

***** FCC PART 69 *****									
IntraLATA Investment Detail	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
58 COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59 COE Exch. Line - Message	183,448	(D)	183,448	0	0	0	0	0	O.K.
60 COE Exch. Line - PL etc.	23,200	(I)	0	0	0	0	0	23,200	O.K.
61 COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	O.K.
62 COE Interexchange, Message	517,321	(G)	0	0	0	517,321	0	0	O.K.
63 COE Interexchange, PL	349,218	(I)	0	0	0	0	0	349,218	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	\$1,073,187		\$183,448	\$0	\$0	\$517,321	\$0	\$372,418	O.K.
69									
70 Total Central Office Equip.	\$2,097,338		\$183,448	\$860,890	\$0	\$680,582	\$0	\$372,418	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	\$144,515	(I)	\$0	\$0	\$0	\$0	\$0	\$144,515	O.K.
83 Exchange Message	1,142,705	(D)	1,142,705	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	\$1,287,220		\$1,142,705	\$0	\$0	\$0	\$0	\$144,515	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	\$289,049	(G)	\$0	\$0	\$0	\$289,049	\$0	\$0	O.K.
94 Interexchange PL, WATS	196,247	(I)	0	0	0	0	0	196,247	O.K.
95 Interexchange Assigned	0	(G)	0	0	0	0	0	0	O.K.
96									
97 Total Interexchange C&WF	\$485,296		\$0	\$0	\$0	\$289,049	\$0	\$196,247	O.K.

McCook Cooperative Telephone Company

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
111	H/R C&WF, Message	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112	H/R C&WF, WATS	0	(I)	0	0	0	0	0	0	O.K.
113	H/R C&WF, Assigned	0	Direct	0	0	0	0	0	0	O.K.
114										
115	Total Host/Remote C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
116										
117	Total Cable and Wire Facil.	\$1,772,516		\$1,142,705	\$0	\$0	\$289,049	\$0	\$340,763	O.K.
118										
119	TANGIBLE ASSETS:									
120										
121	Land and Support Leases	\$0	N28	0	0	0	0	0	0	O.K.
122										
123	COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124	COE Tandem Switching Leases	0	34	0	0	0	0	0	0	O.K.
125	COE Local Switching Leases	0	39	0	0	0	0	0	0	O.K.
126	COE Transmission Leases	0	68	0	0	0	0	0	0	O.K.
127										
128	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
129										
130	IOT Equipment Leases	\$0	78	0	0	0	0	0	0	O.K.
131										
132	C&WF Leases	\$0	117	0	0	0	0	0	0	O.K.
133										
134	Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
135										
136	Leasehold Impr., Alloc.	\$0	N37	0	0	0	0	0	0	O.K.
137	Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	O.K.
138										
139	Total Leasehold Improvementsa	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
140										
141	Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
142										
143										
144	TOTAL INTANGIBLE ASSETS	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
145										
146										
147	PROPERTY HELD FOR FUTURE US	\$0	N46	0	0	0	0	0	0	O.K.

McCook Cooperative Telephone Company

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
161	PLANT UNDER CONSTRUCTION:									
162										
163	Short-term	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
164	Long-term	94,101	N46	28,365	22,248	0	25,058	0	18,431	O.K.
165										
166	Total Plt. Under Const.	\$94,101		\$28,365	\$22,248	\$0	\$25,058	\$0	\$18,431	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	\$21,073	N37	\$6,352	\$4,982	\$0	\$5,611	\$0	\$4,127	O.K.
174										
175	CASH WORKING CAPITAL	\$27,561	N37	\$8,308	\$6,516	\$0	\$7,339	\$0	\$5,398	O.K.
176										
177	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

McCook Cooperative Telephone Company

***** FCC PART 69 *****									
IntraLATA Reserves and Deferrals	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	ACCUM. DEPRECIATION, TPIS:								
14									
15	Support Assets	N28	\$25,145	\$117,999	\$0	\$132,904	\$0	\$97,753	O.K.
16	COE Switching	L44	0	846,042	0	160,445	0	0	O.K.
17	COE Operator	L32	0	0	0	0	0	0	O.K.
18	COE Transmission	L68	84,781	0	0	239,082	0	172,114	O.K.
19	IOT Equipment	L78	0	0	0	0	0	0	O.K.
20	Cable and Wire Facilities	L117	632,653	0	0	160,031	0	188,662	O.K.
21	Other Plant	N37	0	0	0	0	0	0	O.K.
22									
23	Total Accum. Depr., TPIS		\$742,579	\$964,042	\$0	\$692,462	\$0	\$458,529	O.K.
24									
25	ACCUM. AMORTIZATION:								
26									
27	Accum. Depreciation, PHFU	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28	Accum. Amort., Tangible Inv.	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
29	Accum. Amort., Intang. Inv.	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30	Accum. Amort., Other	N37	\$0	\$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.		\$742,579	\$964,042	\$0	\$692,462	\$0	\$458,529	O.K.
35									
36									
37	ACCUM. DEF. INC. TAXES, NET:								
38									
39	Support Assets	N28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40	COE Switching	L44	0	0	0	0	0	0	O.K.
41	COE Operator	L32	0	0	0	0	0	0	O.K.
42	COE Transmission	L68	0	0	0	0	0	0	O.K.
43	IOT Equipment	L78	0	0	0	0	0	0	O.K.
44	Cable and Wire Fac.	L117	0	0	0	0	0	0	O.K.
45	Unclassified	N37	0	0	0	0	0	0	O.K.
46									
47	Total Accum. Def. Inc. Taxes		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

McCook Cooperative Telephone Company

***** FCC PART 69 ***** Apportionment Factors		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Central Office Equipment	\$2,097,338	L70	\$183,448	\$860,890	\$0	\$680,582	\$0	\$372,418	O.K.
14	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
15	C&W Facilities	1,772,516	L117	1,142,705	0	0	289,049	0	340,763	O.K.
16										
17	Total	\$3,869,854		\$1,326,153	\$860,890	\$0	\$969,631	\$0	\$713,181	O.K.
18	Factor	1.000000		0.342688	0.222461	0.000000	0.250560	0.000000	0.184291	O.K.
19										
20	Sum: Sw., Trans., Other	\$2,543,701	17	\$0	\$860,890	\$0	\$969,631	\$0	\$713,181	O.K.
21	Factor	1.000000		0.000000	0.338440	0.000000	0.381189	0.000000	0.280371	O.K.
22										
23	Central Office Equipment	\$2,097,338	L70	\$183,448	\$860,890	\$0	\$680,582	\$0	\$372,418	O.K.
24	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
25	C&WF, Excl. Exch. Message	629,812	L117-83	0	0	0	289,049	0	340,763	O.K.
26										
27	Total	\$2,727,149		\$183,448	\$860,890	\$0	\$969,631	\$0	\$713,181	O.K.
28	Factor	1.000000		0.067267	0.315674	0.000000	0.355547	0.000000	0.261511	O.K.
29										
30	General Support Facilities	\$681,849	L25	\$45,866	\$215,242	\$0	\$242,430	\$0	\$178,311	O.K.
31	Central Office Equipment	2,097,338	13	183,448	860,890	0	680,582	0	372,418	O.K.
32	Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.
33	C&W Facilities	1,772,516	15	1,142,705	0	0	289,049	0	340,763	O.K.
34	Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.
35										
36	Total	\$4,551,703		\$1,372,019	\$1,076,132	\$0	\$1,212,061	\$0	\$891,492	O.K.
37	Factor	1.000000		0.301430	0.236424	0.000000	0.266287	0.000000	0.195859	O.K.
38										
39	Sum: Com. Ln., Sw., Trans.	\$3,660,211	36	\$1,372,019	\$1,076,132	\$0	\$1,212,061	\$0	\$0	O.K.
40	Factor	1.000000		0.374847	0.294008	0.000000	0.331145	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	\$4,551,703	K26	\$1,372,019	\$1,076,132	\$0	\$1,212,061	\$0	\$891,492	O.K.
46	Factor	1.000000		0.301430	0.236424	0.000000	0.266287	0.000000	0.195859	O.K.

McCook Cooperative Telephone Company

***** FCC PART 69 ***** Apportionment Factors		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
60	Interstate Equiv. Factor	0.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
61	Wtd. Std. Work Seconds	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
62										
63	"BIG THREE" Expenses	\$374,353	O171	\$66,046	\$44,596	\$2,510	\$148,611	\$67,877	\$44,713	O.K.
64	Factor	1.000000		0.176428	0.119128	0.006706	0.396980	0.181317	0.119441	(0)
65										
66	Net Investment	\$1,836,827	J13	\$672,465	\$145,836	\$0	\$557,607	\$0	\$460,919	O.K.
67	Factor	1.000000		0.366101	0.079396	0.000000	0.303571	0.000000	0.250932	O.K.

McCook Cooperative Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 PLANT SPEC. OPER. EXPENSE:									
14									
15 Network Support, Alloc.	\$1,374	N37	\$414	\$325	\$0	\$366	\$0	\$269	O.K.
16 Network Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
17									
18 Total Network Support Exp.	\$1,374		\$414	\$325	\$0	\$366	\$0	\$269	O.K.
19									
20 General Support, Alloc.	\$12,731	N30	\$856	\$4,019	\$0	\$4,527	\$0	\$3,329	O.K.
21 General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
22									
23 Total General Support Exp.	\$12,731		\$856	\$4,019	\$0	\$4,527	\$0	\$3,329	O.K.
24									
25 Central Office Eq., Alloc.	\$63,267	N31	\$5,534	\$25,969	\$0	\$20,530	\$0	\$11,234	O.K.
26 Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O.K.
27									
28 Total COE Exp.	\$63,267		\$5,534	\$25,969	\$0	\$20,530	\$0	\$11,234	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.	\$71,892	N33	\$46,347	\$0	\$0	\$11,724	\$0	\$13,821	O.K.
37 Cable & Wire, Direct	95,378	Direct	0	0	0	95,378	0	0	O.K.
38									
39 Total C&WF Exp.	\$167,270		\$46,347	\$0	\$0	\$107,102	\$0	\$13,821	O.K.
40									
41 TOTAL PLT. SPEC. OPER. EXP.	\$244,642		\$53,151	\$30,313	\$0	\$132,524	\$0	\$28,654	O.K.
42									
43 TOTAL PLT. SPEC., ex SUPPORT	\$230,537		\$51,881	\$25,969	\$0	\$127,632	\$0	\$25,055	O.K.

McCook Cooperative Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
57 NON-SPECIFIC OPER. EXP.:									
58									
59 Oth. Plt. and Equip., Alloc.	\$0	N18	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
60 Oth. Plt. and Equip., Direct	0	Direct	0	0	0	0	0	0	O.K.
61									
62 Total Oth. Plt. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
63									
64 Network Operations, Alloc.	\$29,882	N18	\$10,240	\$6,648	\$0	\$7,487	\$0	\$5,507	O.K.
65 Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66									
67 Total Network Oper. Exp.	\$29,882		\$10,240	\$6,648	\$0	\$7,487	\$0	\$5,507	O.K.
68									
69 Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70									
71 Depr., Support Assets	\$51,029	L23	\$3,433	\$16,108	\$0	\$18,143	\$0	\$13,345	O.K.
72 Depr., COE Switching	119,401	L44	0	100,367	0	19,034	0	0	O.K.
73 Depr., COE Operator	0	L32	0	0	0	0	0	0	O.K.
74 Depr., COE Transmission	121,203	L68	20,718	0	0	58,425	0	42,060	O.K.
75 Depr., IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
76 Depr., C&W Facilities	74,692	L117	48,152	0	0	12,180	0	14,359	O.K.
77 Depr., PHFU	0	L147	0	0	0	0	0	0	O.K.
78									
79 Total Depreciation Expense	\$366,325		\$72,303	\$116,475	\$0	\$107,782	\$0	\$69,764	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.	\$366,325		\$72,303	\$116,475	\$0	\$107,782	\$0	\$69,764	O.K.
89									
90 TOTAL NON-SPEC. OPER. EXP.	\$396,207		\$82,543	\$123,123	\$0	\$115,269	\$0	\$75,271	O.K.

McCook Cooperative Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
104	CUSTOMER OPERATIONS EXPENSE:									
105										
106	Marketing, Allocable	\$8,808	N37	\$2,655	\$2,082	\$0	\$2,345	\$0	\$1,725	O.K.
107	Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108										
109	Total Marketing Expense	\$8,808		\$2,655	\$2,082	\$0	\$2,345	\$0	\$1,725	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	2,510	(F)	0	0	2,510	0	0	0	O.K.
118	Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119										
120	Total Directory	\$2,510		\$0	\$0	\$2,510	\$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	4,227	(H)	0	0	0	0	0	4,227	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	\$4,227		\$0	\$0	\$0	\$0	\$0	\$4,227	O.K.
134										
135	Cust. Serv., Msg. Process	\$31,627	(H)	0	0	0	0	31,627	0	O.K.
136	Cust. Serv., Other B&C	36,249	(H)	0	0	0	0	36,249	0	O.K.
137	Cust. Serv., CABS	16,407	N21	0	5,553	0	6,254	0	4,600	O.K.
138	Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139										
140	Total Customer Service	\$84,284		\$0	\$5,553	\$0	\$6,254	\$67,877	\$4,600	O.K.
141										
142	Total BO, CS, OS, Dir.	\$91,022		\$0	\$5,553	\$2,510	\$6,254	\$67,877	\$8,828	O.K.

McCook Cooperative Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
158	Other Cust. Serv., Alloc.	\$0	142	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
159	Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	O.K.
160										
161	Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162										
163	TOTAL CUSTOMER OPER. EXP.	\$99,829		\$2,655	\$7,635	\$2,510	\$8,600	\$67,877	\$10,553	O.K.
164										
165	"BIG-THREE" EXPENSES:									
166										
167	Total Plt. Specific Exp.	\$244,642	41	\$53,151	\$30,313	\$0	\$132,524	\$0	\$28,654	O.K.
168	Total Plt Non-specific Exp.	29,882	62 + 67 +69	10,240	6,648	0	7,487	0	5,507	O.K.
169	Total Customer Operations	99,829	163	2,655	7,635	2,510	8,600	67,877	10,553	O.K.
170										
171	TOTAL "BIG THREE" EXPENSES	\$374,353		\$66,046	\$44,596	\$2,510	\$148,611	\$67,877	\$44,713	O.K.
172										
173	CORPORATE OPERATIONS EXPENSE:									
174										
175	Exec. and Planning, Alloc.	\$79,345	N64	\$13,999	\$9,452	\$532	\$31,498	\$14,387	\$9,477	O.K.
176	Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O.K.
177										
178	Total Exec. and Planning	\$79,345		\$13,999	\$9,452	\$532	\$31,498	\$14,387	\$9,477	O.K.
179										
180	Admin. & General, Allocable	\$129,102	N64	\$22,777	\$15,380	\$866	\$51,251	\$23,408	\$15,420	O.K.
181	Admin. & General, Direct	37,007	Direct	6,529	4,409	248	14,691	6,710	4,420	O.K.
182										
183	Total Admin. and Gen.	\$166,109		\$29,306	\$19,788	\$1,114	\$65,942	\$30,118	\$19,840	O.K.
184										
185	TOTAL CORPORATE OPERATIONS	\$245,453		\$43,305	\$29,240	\$1,646	\$97,440	\$44,505	\$29,317	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	\$986,131		\$181,655	\$190,311	\$4,157	\$353,833	\$112,382	\$143,794	O.K.

McCook Cooperative Telephone Company

***** FCC PART 69 ***** InterLATA Revenue Requirement Summary		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Net Investment	\$0	Q52	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
14	Rate of Return	10.00%	B19	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	O.K.
15										
16	Return on Rate Base	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
17										
18	AFUDC	\$0	T37	0	0	0	0	0	0	O.K.
19	ITC Amortization	0	T37	0	0	0	0	0	0	O.K.
20	Other Return Adjustments	0	Direct	0	0	0	0	0	0	O.K.
21										
22	Net Return	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
23										
24	Interest Expense	\$0	T67	0	0	0	0	0	0	O.K.
25	Capitalized Payroll Taxes	0	T37	0	0	0	0	0	0	O.K.
26	Depreciation Adjustment	0	T37	0	0	0	0	0	0	O.K.
27	Other Income Adjustments	0	Direct	0	0	0	0	0	0	O.K.
28										
29	After Tax Income	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30										
31	State Income Taxes	\$0	29	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
32	Federal Income Taxes	0	29	0	0	0	0	0	0	O.K.
33	Operating Expenses and Taxes	0	U195	0	0	0	0	0	0	O.K.
34	Uncollectibles	0	Direct	0	0	0	0	0	0	O.K.
35	Other Revenue Adjustments	0	Direct	0	0	0	0	0	0	O.K.
36										
37	Basis for Gross Receipts Tax	0	16+31+32+33	0	0	0	0	0	0	O.K.
38										
39										
40	Gross Receipts Tax	0	37	0	0	0	0	0	0	O.K.
41										
42										
43	TOTAL REVENUE REQUIREMENT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
44										

McCook Cooperative Telephone Company

***** FCC PART 69 ***** InterLATA Investment Summary		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Land and Support Assets	\$0	R25	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
14										
15	Central Office Equipment	\$0	R70	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16	Info. Term./Orig. Equipment	0	R78	0	0	0	0	0	0	O.K.
17	Cable and Wire Facilities	0	R117	0	0	0	0	0	0	O.K.
18										
19	Total COE, IOT, C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
20										
21	Total Tangible Assets	\$0	R141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
22										
23	Total Tele. Plt. ex Intang.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
24	Total Intangible Assets	0	R144	0	0	0	0	0	0	O.K.
25										
26	Total Plant In Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
27	Total Plt. Held Future Use	0	R147	0	0	0	0	0	0	O.K.
28	Total ST PUC	0	R163	0	0	0	0	0	0	O.K.
29	Total LT PUC	0	R164	0	0	0	0	0	0	O.K.
30	Total Tel. Plt. Adjust.	0	R169	0	0	0	0	0	0	O.K.
31										
32	TOTAL TELEPHONE PLANT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33										
34	less:									
35	Accum. Depr., Plt. in Serv.	0	S23	0	0	0	0	0	0	O.K.
36	Accum. Depr. PHFU	0	S27	0	0	0	0	0	0	O.K.
37	Accum. Amort. Tangible Plt.	0	S28	0	0	0	0	0	0	O.K.
38	Accum. Amort. Intangibles	0	S29	0	0	0	0	0	0	O.K.
39	Accum. Amort. Other	0	S30	0	0	0	0	0	0	O.K.
40	Accum. Def. Inc. Taxes, Net	0	S47	0	0	0	0	0	0	O.K.
41										
42	plus:									
43	Other Assets	0	Direct	0	0	0	0	0	0	O.K.
44										
45	NET TELEPHONE PLANT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
46	plus:									
47	Class B RTB Stock	0	R171	0	0	0	0	0	0	O.K.
48	Materials and Supplies	0	R173	0	0	0	0	0	0	O.K.
49	Cash Working Capital	0	R175	0	0	0	0	0	0	O.K.
50	Equal Access Investment	0	R177	0	0	0	0	0	0	O.K.
51										
52	NET INVESTMENT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
53										

Telephone Company

***** FCC PART 69 ***** InterLATA Investment Detail	Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 LAND AND SUPPORT ASSETS:									
14									
15 Land Assets, Message	\$0	T28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Land Assets, Private Line	0	T28	0	0	0	0	0	0	O.K.
17									
18 Total Land Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19									
20 Support Assets, Message	0	T28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
21 Support Assets, Private Line	0	T28	0	0	0	0	0	0	O.K.
22									
23 Total Support Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
24									
25 Total Land and Supp. Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
26									
27 CENTRAL OFFICE EQUIPMENT:									
28									
29 Operator Sys., DA	\$0	(F)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30 Operator Sys., Other	0	(I)	0	0	0	0	0	0	O.K.
31									
32 Total Operator Systems	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33									
34 Tandem Switching	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35 Tandem Assigned	0	Direct	0	0	0	0	0	0	O.K.
36									
37 Total Tandem Switching	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
38									
39 Local Switching	\$0	(E)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40 Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41									
42 Total Local Switching	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
43									
44 Total Switching	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

Telephone Company

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

Telephone Company

***** FCC PART 69 ***** InterLATA Investment Detail		Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
111	H/R C&WF, Message	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112	H/R C&WF, WATS	0	(I)	0	0	0	0	0	0	O.K.
113	H/R C&WF, Assigned	0	Direct	0	0	0	0	0	0	O.K.
114										
115	Total Host/Remote C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
116										
117	Total Cable and Wire Facil.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
118										
119	TANGIBLE ASSETS:									
120										
121	Land and Support Leases	\$0	T28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
122										
123	COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124	COE Tandem Switching Leases	0	34	0	0	0	0	0	0	O.K.
125	COE Local Switching Leases	0	39	0	0	0	0	0	0	O.K.
126	COE Transmission Leases	0	68	0	0	0	0	0	0	O.K.
127										
128	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
129										
130	IOT Equipment Leases	\$0	78	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
131										
132	C&WF Leases	\$0	117	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
133										
134	Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
135										
136	Leasehold Impr., Alloc.	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
137	Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	O.K.
138										
139	Total Leasehold Improvementsa	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
140										
141	Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
142										
143										
144	TOTAL INTANGIBLE ASSETS	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
145										
146										
147	PROPERTY HELD FOR FUTURE USE	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

Telephone Company

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

McCook Cooperative Telephone Company

***** FCC PART 69 *****										
InterLATA Reserves and Deferrals										
	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	\$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.

McCook Cooperative Telephone Company

***** FCC PART 69 ***** Apportionment Factors		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Central Office Equipment	\$0	R70	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
14	Info. Orig./Term. Eqpt.	0	R78	0	0	0	0	0	0	O.K.
15	C&W Facilities	0	R117	0	0	0	0	0	0	O.K.
16										
17	Total	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
18	Factor	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
19										
20	Sum: Sw., Trans., Other	\$0	17	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
21	Factor	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
22										
23	Central Office Equipment	\$0	R70	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
24	Info. Orig./Term. Eqpt.	0	R78	0	0	0	0	0	0	O.K.
25	C&WF, Excl. Exch. Message	0	R117-83	0	0	0	0	0	0	O.K.
26										
27	Total	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28	Factor	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29										
30	General Support Facilities	\$0	R25	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31	Central Office Equipment	0	13	0	0	0	0	0	0	O.K.
32	Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.
33	C&W Facilities	0	15	0	0	0	0	0	0	O.K.
34	Equal Access Investment	0	R177	0	0	0	0	0	0	O.K.
35										
36	Total	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
37	Factor	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
38										
39	Sum: Com. Ln., Sw., Trans.	\$0	36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40	Factor	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
41										
42	COE Cat. 2 Factor	1.000000	Direct	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	O.K.
43	IOT Cat. 1 Factor	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
44										
45	Total TPIS	\$0	Q26	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
46	Factor	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.

McCook Cooperative Telephone Company

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
60	0.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
61	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
62	\$0	U171	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
63	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
64									O.K.
65	0	P13	0	0	0	0	0	0	O.K.
66	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
67									O.K.

McCook Cooperative Telephone Company

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

McCook Cooperative Telephone Company

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

McCook Cooperative Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 InterLATA	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	Total								
(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.

McCook Cooperative Telephone Company

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

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME McCook Cooperative Telephone Company
 PERIOD ADDRESSED ENDING DECEMBER 31, 2004
 RUN DATE AND TIME 24-Jun-05 11:42:38 AM

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

***** 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)
PLANT INVESTMENT DETAIL:								
21 Land, Allocable	60,351	--	--	--	--	--	--	--
22 Land, Direct	0	--	0	0	0	0	0	0
23 Motor Vehicles	284,659	--	--	--	--	--	--	--
24 Aircraft	0	--	--	--	--	--	--	--
25 Special Purpose Vehicles	0	--	--	--	--	--	--	--
26 Garage Work Equipment	0	--	--	--	--	--	--	--
27 Other Work Equipment	454,384	--	--	--	--	--	--	--
28 Buildings, Allocable	1,026,223	--	--	--	--	--	--	--
29 Buildings, Direct	0	--	0	0	0	0	0	0
30 Furniture	68,842	--	--	--	--	--	--	--
31 Office Equipment	17,243	--	--	--	--	--	--	--
32 General Purpose Computers	138,371	--	--	--	--	--	--	--
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	423,215	--	--	--	--	--	--	--
38 CAT 2 Tandem Sw. Direct	0	--	0	0	0	0	0	0
39 CAT 3 Local Sw. Allocable	2,972,409	--	--	--	--	--	--	--
40 CAT 3 Local Sw. Direct	0	--	0	0	0	0	0	0
41 CAT 4.12 Exchange Trunk	17,834	--	--	--	--	--	--	--
42 CAT 4.12 Exch. Tr. Direct	0	--	0	0	0	0	0	0
43 CAT 4.13 Exch. Ln. Msg., PL & WATS	763,621	--	--	--	--	--	--	--
44 Reserved	0	--	--	--	--	--	--	--
45 CAT 4.13 Direct	0	--	0	0	0	0	0	0
46 CAT 4.23 Message, PL & WATS	1,758,787	--	--	--	--	--	--	--
47 Reserved	0	--	--	--	--	--	--	--
48 CAT 4.23 Direct	0	--	0	0	0	0	0	0
49 CAT 4.3 H/R Message	0	--	--	--	--	--	--	--
50 CAT 4.3 WATS	0	--	0	0	0	0	0	0
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

McCook Cooperative Telephone Company
ENDING DECEMBER 31, 2004

	(A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Intrastate				TOTAL INTRASTATE (I)
					Message Telephone Service		Private Line		
					InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)	
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	4,756,624	--	--	--	--	--	--	--
74	Other CAT 1 C&WF	0	--	0	0	0	0	0	0
75	CAT 2 C&WF	29,370	--	--	--	--	--	--	--
76	CAT 2 C&WF, Wideband	0	--	0	0	0	0	0	0
77	CAT 3 Joint Message & PL/WATS	913,385	--	--	--	--	--	--	--
78	Reserved	0	--	--	--	--	--	--	--
79	CAT 3 Direct	0	--	0	0	0	0	0	0
80	CAT 4 Message	0	--	--	--	--	--	--	--
81	CAT 4 WATS	0	--	0	0	0	0	0	0
82	CAT 4 Direct	0	--	0	0	0	0	0	0
83	Allocable Support Leases	0	--	--	--	--	--	--	--
84	Direct Support Leases	0	--	0	0	0	0	0	0
85	COE Operator	0	--	--	--	--	--	--	--
86	COE Tandem Switch	0	--	--	--	--	--	--	--
87	COE Local Switch	0	--	--	--	--	--	--	--
88	COE Transmission	0	--	--	--	--	--	--	--
89	COE Direct	0	--	0	0	0	0	0	0
90	IOT Leases	0	--	0	0	0	0	0	0
91	C&WF Leases	0	--	0	0	0	0	0	0
92	Leasehold Imp. Land etc.	0	--	--	--	--	--	--	--
93	Leasehold Imp. COE Switching	0	--	--	--	--	--	--	--
94	Leasehold Imp. COE Operator	0	--	--	--	--	--	--	--
95	Leasehold Imp. COE Trans.	0	--	--	--	--	--	--	--
96	Leasehold Imp. IOT	0	--	0	0	0	0	0	0
97	Leasehold Imp. C&WF	0	--	0	0	0	0	0	0
98	Leasehold Imp. Other	0	--	0	0	0	0	0	0
99	Allocable Acct. No. 2690	0	--	--	--	--	--	--	--
100	Direct Acct. No. 2690	0	--	0	0	0	0	0	0
101	Materials and Supplies	67,757	--	--	--	--	--	--	--
102	RTB Stock	0	--	--	--	--	--	--	--
103	Tele. Plt. Adjust. - Alloc.	0	--	0	0	0	0	0	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

McCook Cooperative Telephone Company
 ENDING DECEMBER 31, 2004

		Intrastate								
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
***** FCC PART 36 *****	(A)				(B)	(C)	(D)	InterLATA		IntraLATA
123	TPUC -- Short Term, Alloc.	0	--	--	--	--	--	--	--	--
124	TPUC -- Short Term, Direct	0	--	0	0	0	0	0	0	0
125	TPUC -- Long Term, Alloc.	282,929	--	--	--	--	--	--	--	--
126	TPUC -- Long Term, Direct	0	--	0	0	0	0	0	0	0
127										
128	RESERVES AND DEFERRALS:									
129	Acc. Depr. Support Assets	1,123,884	--	--	--	--	--	--	--	--
130	Acc. Depr. COE Switching	3,337,061	--	--	--	--	--	--	--	--
131	Acc. Depr. COE Operator	0	--	--	--	--	--	--	--	--
132	Acc. Depr. COE Transmission	1,173,982	--	--	--	--	--	--	--	--
133	Acc. Depr. IOT Equipment	0	--	--	--	--	--	--	--	--
134	Acc. Depr. Cable and Wire Facilities	3,155,434	--	--	--	--	--	--	--	--
135	Acc. Depr. Other Plant	0	--	0	0	0	0	0	0	0
136	Accum. Amort., Tangible Inv.	0	--	--	--	--	--	--	--	--
137	Accum. Amort., Intang. Inv.	0	--	--	--	--	--	--	--	--
138	Accum. Amort., Other	0	--	0	0	0	0	0	0	0
139	Acc. Def. IT Support Assets	0	--	--	--	--	--	--	--	--
140	Acc. Def. IT COE Switching	0	--	--	--	--	--	--	--	--
141	Acc. Def. IT COE Operator	0	--	--	--	--	--	--	--	--
142	Acc. Def. IT COE Trans.	0	--	--	--	--	--	--	--	--
143	Acc. Def. IT IOT Equipment	0	--	--	--	--	--	--	--	--
144	Acc. Def. IT C&WF	0	--	--	--	--	--	--	--	--
145	Acc. Def. IT Unclassified	0	--	0	0	0	0	0	0	0
146										
147	OPERATING EXPENSES AND TAXES:									
148	Network Support, Alloc.	4,131	--	--	--	--	--	--	--	--
149	Network Support, Direct	0	--	0	0	0	0	0	0	0
150	General Support, Alloc.	38,278	--	--	--	--	--	--	--	--
151	General Support, Direct	0	--	0	0	0	0	0	0	0
152	Central Office Eq., Alloc.	179,058	--	--	--	--	--	--	--	--
153	Central Office Eq., Direct	0	--	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	0
158	Cable & Wire, Alloc.	231,162	--	--	--	--	--	--	--	--
159	Cable & Wire, Direct	208,488	--	113,110	0	95,378	0	0	0	95,378

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

McCook Cooperative Telephone Company
 ENDING DECEMBER 31, 2004

		Intrastate								
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
***** FCC PART 36 *****	(A)				(B)	(C)	(D)	(E)		(F)
176	Oth. Plt. and Equip., Alloc.	0	--	--	--	--	--	--	--	--
177	Oth. Plt. and Equip., Direct	0	--	0	0	0	0	0	0	0
178	Network Operations, Alloc.	89,844	--	--	--	--	--	--	--	--
179	Network Operations, Direct	0	--	0	0	0	0	0	0	0
180	Total Access Expense	229,629	--	229,629	0	0	0	0	0	0
181	Depr., Support Assets	153,425	--	--	--	--	--	--	--	--
182	Depr., COE Switching	395,879	--	--	--	--	--	--	--	--
183	Depr., COE Operator	0	--	--	--	--	--	--	--	--
184	Depr., COE Transmission	286,889	--	--	--	--	--	--	--	--
185	Depr., IOT Equipment	0	--	--	--	--	--	--	--	--
186	Depr., C&W Facilities	240,166	--	--	--	--	--	--	--	--
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	35,152	--	--	--	--	--	--	--	--
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	17,336	--	--	--	--	--	--	--	--
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	16,872	--	--	--	--	--	--	--	--
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	37,331	--	--	--	--	--	--	--	--
207	Cust. Serv., Other B&C	108,748	--	--	--	--	--	--	--	--
208	Cust. Serv., CABS	32,814	--	--	--	--	--	--	--	--
209	Cust. Serv., EU Common Line	0	--	0	0	0	0	0	0	0
210	Other Cust. Serv., Alloc.	0	--	--	--	--	--	--	--	--
211	Other Cust. Serv., Direct	1,105	--	1,105	0	0	0	0	0	0
212	Exec. and Planning, Alloc.	210,980	--	--	--	--	--	--	--	--
213	Exec. and Planning, Direct	0	--	0	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

McCook Cooperative Telephone Company
ENDING DECEMBER 31, 2004

		Intrastate								
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
***** FCC PART 36 *****	(A)				(B)	(C)	(D)	InterLATA		IntraLATA
230	Admin. & General, Allocable	343,285	--	--	--	--	--	--	--	--
231	Admin. & General, Direct	37,007	--	0	0	37,007	0	0	0	37,007
232	Non-income Taxes, Allocable	0	--	--	--	--	--	--	--	--
233	Non-income Taxes, Direct	677	--	677	0	0	0	0	0	0
234										
235	OTHER INCOME STATEMENT:									
236	State Income Tax Rate	0.00%	--	--	--	--	--	--	--	--
237	Federal Income Tax Rate	0.00%	--	--	--	--	--	--	--	--
238	Gross Receipts Tax Rate	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	0
243	Contributions	0	--	--	--	--	--	--	--	--
244	Interest Expense	147,237	--	--	--	--	--	--	--	--
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	0
249	Uncollectibles	0	--	0	0	0	0	0	0	0
250	Other Revenue Adjustments	0	--	0	0	0	0	0	0	0
251	Other Revenue Taxes	0	--	0	0	0	0	0	0	0
252										

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

McCook Cooperative Telephone Company
 ENDING DECEMBER 31, 2004

				Interstate		Intrastate			
				Private Line		Private Line			
***** FCC PART 36 *****		TOTAL COMPANY	Source/ Allocator	Other	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
271 Working Loops	2,304	—	4	16	0	0	70	70	
272 Equivalent Interexchange Cct. Miles	43,010	—	0	1,568	0	0	9,241	9,241	
273 Interexchange Circuit Terminations	831	—	0	28	0	0	165	165	