TC97-118

DOCKET NO. TC97-118

In the Matter of IN THE MATTER OF THE ESTABLISHMENT OF SWITCHED ACCESS RATES FOR WEST RIVER TELECOMMUNICATIONS COOPERATIVE

file fee

Public Utilities Commission of the State of South Dakota

DATE	MEMORANDA
6/30/97	Filed and Docketed;
7/3/97	TC Fee Filing;
7/11/97	Petition for Leave to Intervene by U S West;
8/4/97	Order Granting Petition to Intervene; Order Assessing Filing Fee;
9/3/97	Order Setting Hearing of Commission Cost Study Model;
11/13/97	Notice of Withdrawal of Intervention by U S West;
11/14/97	Revised 1996 Cost Study;
12/1/97	Order Granting Withdrawal of Intervention;
12/15/97	Revised Cost Study;
12/22/97	Cost Study Certification Form and Final Version of Exhibit A;
1/5/98	Order Approving Revenue Requirement;
1/21/98	Docket Closed.

TC97-118

GVNW

RECEIVED
JUN 30 1997
SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

June 27, 1996

Harlan Best
Deputy Director
South Dakota Public Utilities Commission
State Capitol
500 East Capitol Avenue
Pierre, South Dakota 57501-5070

RE: West River Telecommunications Cooperative Intrastate Switched Access Rates

Dear Harlan:

On Behalf of West River Telecommunications Cooperative, enclosed is an original and four copies of the Company's 1996 cost study. West River is providing this information which was provided to LECA and incorporated in their intrastate access rate filing. This cost study information includes on all jurisdictions part 36, intrastate part 69, and intrastate part 69 interLATA and intraLATA. Also enclosed is Exhibit A which identifies the derivation of the South Dakota revenue requirement and rates that would result if West River charged Company specific rates as opposed to LECA rates.

Also enclosed are an original and four copies of the printout using the Commission Staff's format sheets A through V with the West River 1996 information. A single copy of the disk with the model is enclosed. These sheets reflect the stipulated rate of return of 10%. The Commission should be aware that these worksheets reflect total Company numbers; modifications would be required to arrive at South Dakota specific results.

GVNW INC./MANAGEMENT
2270 La Montana Way (80918) P.O. Box 25969 (80936) Colorado Springs, CO (719) 594-5800 FAX: (719) 599-0960

If you have any questions concerning this filing or West River's participation in the LECA pool, please call me at (719) 594-5831.

Sincerely,

David D. Clark

David D. Clark

Encl.

cc: B. Barfield, West River
B. Krause, West River
R. Hendershot, GVNW

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ENDING DECEMBER 31, 1992
Revised 5/28/96

SDPUC

	******* 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	$5,595,777	J13	$3,456,997	$768,399	$0	$1,085,086	$0	$283,296	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	$559,578		$345,900	$76,840	$0	$108,509	$0	$28,330	O K
19	Return Adjustments	(16,966)	J18-20	(10,590)	(2,100)	0	(3,379)	0	(897)	O K
20										
21	Net Return on Rate Base	$542,612		$335,310	$74,740	$0	$105,130	$0	$27,432	O K
22	Income Taxes	0	J31-32	0	0	0	0	0	0	O K
23	Expenses and Other Taxes	1,326,341	J33-35, 40	643,346	192,799	3,587	263,895	159,673	63,040	O K
24										
25	Total IntraLATA Rev. Req.	$1,868,952		$978,655	$267,539	$3,587	$369,025	$159,673	$90,472	O K
26										
27										
28										
29	INTERLATA:									
30										
31	Net Investment	$2,219,130	P13	$1,488,747	$269,448	$0	$440,415	$0	$2,520	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	$221,913		$148,675	$28,946	$0	$44,041	$0	$252	O K
35	Return Adjustments	(6,748)	P18-20	(4,556)	(796)	0	(1,368)	0	(8)	O K
36										
37	Net Return on Rate Base	$215,165		$144,119	$28,149	$0	$42,653	$0	$244	O K
38	Income Taxes	0	P31-32	0	0	0	0	0	0	O K
39	Expenses and Other Taxes	523,755	P33-35, 40	278,754	83,022	1,531	125,224	36,502	722	O K
40										
41	Total InterLATA Rev. Req.	$738,920		$420,872	$111,172	$1,531	$167,877	$36,502	$966	O K
42										
43										
44										
45	TOTAL INTRASTATE REV. REQ.	$2,607,872		$1,399,528	$378,711	$5,118	$536,902	$196,175	$91,438	
	ACCESS ELEMENT MINUTES OF USE			21,560,341	21,560,341		21,560,341			
	ACCESS RATE PER MINUTE	$0.107380		$0.064912	$0.017565		$0.024902			

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SDPUC

	******* FCC PART 36 ******* Revenue Requirement Summary	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate					
					Message Telephone Service		Private Line		TOTAL INTRASTATE	
					InterLATA	IntraLATA	InterLATA	IntraLATA		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	State Income Tax Rate	0.00%	---	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
14	Federal Income Tax Rate	0.00%	---	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
15	Gross Receipts Tax Rate	4.00%	---	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	
16										
17										
18	Net Investment	$23,511,114	C68	$15,691,842	$2,217,024	$5,351,008	$2,105	$244,769	$7,814,907	4365.269636587
19	Rate of Return	10.00%	---	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	
20										
21	Return on Rate Base	$2,351,111		$1,569,184	$221,702	$535,101	$211	$24,477	$781,491	436.5269636587
22										
23	AFUDC	(70,960)	H43	-47245.7869861	-6741.29230347	-16207.8327393	-6.79390996478	-758.294061172	(23,714)	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	$2,280,151		$1,521,938	$214,961	$518,893	$204	$23,719	$757,776	436.5269636587
28										
29	Contributions	6,038	H52	3,610	508	1,252	0	35	1,795	632.8469208663
30	Interest Expense	467,649	H44	325,604	45,962	110,972	44	5,066	162,045	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	894,712	V248	597,403	84,329	203,604	80	9,296	297,309	O K
35										
36	After Tax Income	$891,752		$595,321	$84,162	$203,065	$80	$9,321	$296,628	-196.319957208
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	5,381,944	I195	3,527,436	493,776	1,208,193	423	43,349	1,745,781	108726.561157
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	$7,662,095		$5,049,375	$706,737	$1,727,086	$626	$67,108	$2,503,557	109163.0881206
45	Gross Receipts Taxes	319,254	Formula	210,391	29,531	71,962	26	2,796	104,315	4548.462005026
46	Other Revenue Taxes	0	V251	0	0	0	0	0	0	O K
47										
	TOTAL REVENUE REQUIREMENT	$7,981,349		$5,259,765	$736,268	$1,799,048	$652	$69,904	$2,607,872	113711.5501256

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	******* FCC PART 36 ******* Investment Summary	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate					
					Message Telephone Service		Private Line		TOTAL INTRASTATE	
					InterLATA	IntraLATA	InterLATA	IntraLATA		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	Land and Support Investment	$5,238,992	D33	$3,488,171	$497,710	$1,196,626	$501	$55,984	$1,750,821	O.K.
14									$0	O.K.
15	COE Operator Equipment	$0	D43	$0	$0	$0	$0	$0	$0	O.K.
16	COE Switching Equipment	4,380,723	D68	3,158,536	320,241	901,946	0	0	1,222,187	O.K.
17	COE Transmission Equipment	5,639,815	D85	3,661,603	572,337	1,338,474	1,150	66,251	1,978,212	O.K.
18										
19	Total COE	$10,020,538		$6,820,139	$892,578	$2,240,420	$1,150	$66,251	$3,200,399	O.K.
20	Info. Orig /Term. Equipment	0	D94	0	0	0	0	0	0	O.K.
21	Cable and Wire Facilities	16,295,895	D137	10,701,594	1,607,511	3,770,455	1,367	214,969	5,594,301	O.K.
22										
23	Total COE, IOT, C&WF	$26,316,433		$17,521,733	$2,500,089	$6,010,875	$2,517	$281,220	$8,794,700	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	$31,555,425		$21,009,904	$2,997,799	$7,207,500	$3,018	$337,204	$10,545,521	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	1,514,474	D218-219	1,008,350	143,877	345,918	145	16,184	506,124	O.K.
37	Tel. Plt. Adjustment	0	D220-221	0	0	0	0	0	0	O.K.
38										
39	Total Other Tel. Plt.	$1,514,474		$1,008,350	$143,877	$345,918	$145	$16,184	$506,124	O.K.
40										
41										
42	TOTAL TELEPHONE PLANT	$33,069,899		$22,018,254	$3,141,676	$7,553,418	$3,163	$353,388	$11,051,645	O.K.

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SDPUC

	******* FCC PART 36 ******* Investment Summary	TOTAL COMPANY	Source/ Allocator	Interstate	Intrastate					
					Message Telephone Service		Private Line		TOTAL INTRASTATE	
					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	(11,967,504)	E34	(7,924,462)	(1,154,160)	(2,752,879)	(1,279)	(134,723)	(4,043,042)	O.K.
58	Accum. Def. Inc. Taxes, Net	1,939,085	E47	1,291,062	184,215	442,902	185	20,721	648,023	O.K.
59	Oth. Liab. & Def. Cr., Net	0	V106	0	0	0	0	0	0	O.K.
60										
61	TOTAL NET PLANT	$23,041,480		$15,384,853	$2,171,731	$5,243,442	$2,068	$239,386	$7,656,627	O.K.
62										
63	Materials and Supplies	334,136	H31	219,429	32,961	77,311	28	4,408	114,707	O.K.
64	Rural Tel. Bank Stock	0	H35	0	0	0	0	0	0	O.K.
65	Cash Working Capital	135,498	Formula	87,560	12,333	30,256	9	975	43,573	4365.269636587
66	Equal Access Investment	0	---	0	0	0	0	0	0	O.K.
67										
68	TOTAL NET INVESTMENT	$23,511,114		$15,691,842	$2,217,024	$5,351,008	$2,105	$244,769	$7,814,907	4365.269636587
69										

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******* FCC PART 36 ******* Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate					
				Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
LAND AND SUPPORT ASSETS:									
Land, Allocable	$0	H33	$0	$0	$0	$0	$0	$0	O.K.
Land, Direct	0	V22	0	0	0	0	0	0	O.K.
Total Land	$0		$0	$0	$0	$0	$0	$0	O.K.
Motor Vehicles	$0	H33	$0	$0	$0	$0	$0	$0	O.K.
Aircraft	0	H33	0	0	0	0	0	0	O.K.
Special Purpose Vehicles	0	H33	0	0	0	0	0	0	O.K.
Garage Work Equipment	0	H33	0	0	0	0	0	0	O.K.
Other Work Equipment	5,238,992	H33	3,488,171	497,710	1,196,626	501	55,984	1,750,821	O.K.
Buildings, Allocable	0	V29	0	0	0	0	0	0	O.K.
Buildings, Direct	0	H33	0	0	0	0	0	0	O.K.
Furniture	0	H33	0	0	0	0	0	0	O.K.
Office Equipment	0	H33	0	0	0	0	0	0	O.K.
General Purpose Computers	0	H33	0	0	0	0	0	0	O.K.
Total Support Assets	$5,238,992		$3,488,171	$497,710	$1,196,626	$501	$55,984	$1,750,821	O.K.
Tot. Land and Support Assets	$5,238,992		$3,488,171	$497,710	$1,196,626	$501	$55,984	$1,750,821	O.K.
CENTRAL OFFICE EQUIPMENT:									
CAT 1 Oper. Sys., TSPS	$0	G22	$0	$0	$0	$0	$0	$0	O.K.
CAT 1 Oper. Sys., Other TSPS	0	G21	0	0	0	0	0	0	O.K.
CAT 1 Oper. Sys., Aux. Pos.	0	G23	0	0	0	0	0	0	O.K.
CAT 1 Oper. Sys., Other	0	V36	0	0	0	0	0	0	O.K.
Total CAT 1	$0		$0	$0	$0	$0	$0	$0	O.K.
CAT 2 Tandem Sw. Allocable	$686,047	G26	$364,881	$77,242	$243,924	$0	$0	$321,166	O.K.
CAT 2 Tandem Sw. Direct	0	V38	0	0	0	0	0	0	O.K.
Total CAT 2	$686,047		$364,881	$77,242	$243,924	$0	$0	$321,166	O.K.

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	******* FCC PART 36 ******* Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
					Message Telephone Service		Private Line			
					InterLATA	IntraLATA	InterLATA	IntraLATA		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
63	CAT 3 Local Sw. Allocable	$3,694,676	G15	$2,793,655	$242,999	$658,022	$0	$0	$901,021	O.K.
64	CAT 3 Local Sw. Direct	0	V40	0	0	0	0	0	0	O.K.
65									$901,021	O.K.
66	Total CAT 3	$3,694,676		$2,793,655	$242,999	$658,022	$0	$0		O.K.
67									$1,222,187	O.K.
68	Total COE Sw. CAT 2&3	$4,380,723		$3,158,536	$320,241	$901,946	$0	$0		
69										
70										
71	COE TRANSMISSION:									
72		$0	123	$0	$0	$0	$0	$0	$0	O.K.
73	CAT 4.12 Exchange Trunk	30,691	V42	30,691	0	0	0	0	0	O.K.
74	CAT 4.12 Exch. Tr. Direct	3,925,120	G13	2,511,096	423,049	990,975	0	0	1,414,024	O.K.
75	CAT 4.13 Exch. Ln. Message	138,220	F16	107,049	0	0	410	30,761	31,171	O.K.
76	CAT 4.13 PL, WATS, Local	0	V45	0	0	0	0	0	0	O.K.
77	CAT 4.13 Direct	1,001,120	G18	579,398	126,552	295,170	0	0	421,722	O.K.
78	CAT 4.23 Message	82,810	F24	46,581	0	0	739	35,490	36,230	O.K.
79	CAT 4.23 PL, WATS	81,777	V48	81,777	0	0	0	0	0	O.K.
80	CAT 4.23 Direct	380,077	G29	305,012	22,736	52,329	0	0	75,065	O.K.
81	CAT 4.3 HR Message	0	V50	0	0	0	0	0	0	O.K.
82	CAT 4.3 WATS	0	V51	0	0	0	0	0	0	O.K.
83	CAT 4.3 Direct									
84										
85	Total COE CAT 4	$5,639,815		$3,661,603	$572,337	$1,338,474	$1,150	$66,251	$1,978,212	O.K.
86										
87										
88	INFORMATION ORIGINATION/TERMINATION:									
89		$0	G13	$0	$0	$0	$0	$0	$0	O.K.
90	CAT 1 Other IOT Equipment	0	G18	0	0	0	0	0	0	O.K.
91	CAT 1 Coinless Pay Phones	0	V70	0	0	0	0	0	0	O.K.
92	CAT 2 CP Equipment									
93										
94	Total IOT Equipment	$0		$0	$0	$0	$0	$0	$0	O.K.
95										
96										

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	******* 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)	
111	CABLE AND WIRE FACILITIES:									
112				$199,595	$0	$0	$0	$102,532	$102,532	O.K.
113	CAT 1.1 IntraLATA PLWATS	302,127	F31	157,216	0	0	1,367	0	1,367	O.K.
114	CAT 1.2 InterLATA PLWATS	158,583	F31	8,369,897	1,410,094	3,303,084	0	0	4,713,178	O.K.
115	CAT 1.3 Joint Message	13,083,075	G13	0	0	0	0	0	0	O.K.
116	Other CAT 1 C&WF	0	V74							
117				$8,726,708	$1,410,094	$3,303,084	$1,367	$102,532	$4,817,077	O.K.
118	Total CAT 1 C&WF	$13,543,785								
119				$0	$0	$0	$0	$0	$0	O.K.
120	CAT 2 C&WF	$0	G28	0	0	0	0	0	0	O.K.
121	CAT 2 C&WF, Wideband	0	V76							
122				$0	$0	$0	$0	$0	$0	O.K.
123	Total CAT 2 C&WF	$0								
124				822,917	168,898	401,732	0	0	$570,630	O.K.
125	CAT 3 Joint Message	1,393,547	G17	251,921	0	0	0	112,437	112,437	O.K.
126	CAT 3 PLWATS etc	364,358	F36	517,454	0	0	0	0	0	O.K.
127	CAT 3 Direct	517,454	V79							
128				$1,592,293	$168,898	$401,732	$0	$112,437	$683,066	O.K.
129	Total CAT 3 C&WF	$2,275,359								
130				$382,593	$26,519	$65,639	$0	$0	$94,158	O.K.
131	CAT 4 Message	$476,751	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							
134				$382,593	$26,519	$65,639	$0	$0	$94,158	O.K.
135	Total CAT 4 C&WF	$476,751								
136				$10,701,594	$1,607,511	$3,770,455	$1,367	$214,969	$5,594,301	O.K.
137	TOTAL C&WF	$16,295,895								
138										
139										
140	CAPITAL LEASES:									
141				$0	$0	$0	$0	$0	$0	O.K.
142	Allocable Support Leases	$0	H14	0	0	0	0	0	0	O.K.
143	Direct Support Leases	0	V84							
144				$0	$0	$0	$0	$0	$0	O.K.
145	Total Support Leases	$0								

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SOPUC

	******* FCC PART 36 ******* Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate					
					Message Telephone Service		Private Line		TOTAL INTRASTATE	
					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	$31,555,425		$21,009,904	$2,997,799	$7,207,500	$3,018	$337,204	$10,545,521	O.K.

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	******* FCC PART 36 ******* Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate					
					Message Telephone Service		Private Line		TOTAL INTRASTATE	
					InterLATA	IntraLATA	InterLATA	IntraLATA		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
204	INTANGIBLE ASSETS									
205										
206	Allocable Acct. No. 2690	$0	H36	$0	$0	$0	$0	$0	$0	O K
207	Direct Acct. No. 2690	0	V100	0	0	0	0	0	0	O K
208										
209	Total Intangible Assets	$0		$0	$0	$0	$0	$0	$0	O K
210										
211										
212	OTHER TELEPHONE PLANT									
213										
214	Held for Fut. Use - Alloc.	$0	---	$0	$0	$0	$0	$0	$0	O K
215	Held for Fut. Use - Direct	0	---	0	0	0	0	0	0	O K
216	TPUC, Short-term - Alloc.	0	H35	0	0	0	0	0	0	O K
217	TPUC, Short-term - Direct	0	V124	0	0	0	0	0	0	O K
218	TPUC, Long-term - Alloc.	0	H35	0	0	0	0	0	0	O K
219	TPUC, Long-term - Direct	1,514,474	V126	1,008,350	143,877	345,918	145	16,184	506,124	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	$1,514,474		$1,008,350	$143,877	$345,918	$145	$16,184	$506,124	O K

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******* FCC PART 36 ******* Reserves and Deferrals	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate					
				Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
ACCUM. DEPRECIATION, TPIS									
Support Assets	$2,599,950	H13	$1,731,072	$246,998	$593,648	$249	$27,783	$868,878	O K
COE Switching	963,378	H19	694,603	70,425	198,350	0	0	268,775	O K
COE Operator	0	H16	0	0	0	0	0	0	O K
COE Transmission	2,716,759	H20	1,763,633	275,701	644,757	554	31,914	952,926	O K
IOT Equipment	0	H25	0	0	0	0	0	0	O K
Cable and Wire Facilities	5,687,417	H31	3,734,954	561,036	1,315,923	477	75,026	1,952,463	O K
Other Plant	0	V135	0	0	0	0	0	0	O K
Total Accum. Depr., TPIS	$11,967,504		$7,924,462	$1,154,160	$2,752,879	$1,279	$134,723	$4,043,042	O K
ACCUM. AMORTIZATION									
Accum. Depreciation, PHFU	$0	H38	$0	$0	$0	$0	$0	$0	O K
Accum. Amort., Tangible Inv.	0	H40	0	0	0	0	0	0	O K
Accum. Amort., Intangi. Inv.	0	H41	0	0	0	0	0	0	O K
Accum. Amort., Other	0	V138	0	0	0	0	0	0	O K
Tot. Accum. Amortization	$0		$0	$0	$0	$0	$0	$0	O K
Total Accum. Depr./Amort.	$11,967,504		$7,924,462	$1,154,160	$2,752,879	$1,279	$134,723	$4,043,042	O K
ACCUM. DEF. INC. TAXES, NET									
Support Assets	0	H13	$0	$0	$0	$0	$0	$0	O K
COE Switching	0	H19	0	0	0	0	0	0	O K
COE Operator	0	H16	0	0	0	0	0	0	O K
COE Transmission	0	H20	0	0	0	0	0	0	O K
IOT Equipment	0	H25	0	0	0	0	0	0	O K
Cable and Wire Fac	0	H31	0	0	0	0	0	0	O K
Unclassified	(1,939,085)	V145	(1,291,062)	(184,215)	(442,902)	(185)	(20,721)	(648,023)	O K
Total Accum. Def. Inc. Taxes	($1,939,085)		($1,291,062)	($184,215)	($442,902)	($185)	($20,721)	($648,023)	O K

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	******* 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:									O K
14		9,907	9,570	115	0	1	75	0	146	
15	Working Loops	410.15	410.15	410.15	410.15	410.15	410.15	410.15	410.15	
16	Avg. Cost per Loop									
17		$4,063,340	$3,925,120	$47,167	$0	$410	$30,761	$0	$59,882	
18	CAT 4.13 Exch Ln. Invest.									
19										O K
20		1,466	1,354	63	0	1	48	0	0	
21	Circuit Terminations	739.38	739.38	739.38	739.38	739.38	739.38	739.38	739.38	
22	Avg. Cost per Termination									
23		$1,083,930	$1,001,120	$46,581	$0	$739	$35,490	$0	$0	
24	CAT 4.23 Other IX									
25										
26										
27	C&WF INVESTMENT:									
28		9,907	9,570	115	0	1	75	0	146	
29	Working Loops	1.000000	0.965984	0.011608	0.000000	0.000101	0.007570	0.000000	0.014737	
30	Loops Factor	$13,543,785	$13,083,075	$157,216	$0	$1,367	$102,532	$0	$199,595	
31	CAT 1 Exchange C&WF									
32										O K
33		62,132	49,254	8,904	0	0	3,974	0	0	
34	Equivalent IX Circuit Miles	1.000000	0.792732	0.143308	0.000000	0.000000	0.063961	0.000000	0.000000	
35	IX Cct. Miles Factor	$1,757,905	$1,393,547	$251,921	$0	$0	$112,437	$0	$0	
36	CAT 3 Interexch. C&WF									

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	******* FCC PART 36 ******* Physical Allocation Factors	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate					
					Message Telephone Service		Private Line		TOTAL INTRASTATE	
					InterLATA	IntraLATA	InterLATA	IntraLATA		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	Subscriber Plant Fact. (SPF)	1.000000	SPF	0.639750	0.107780	0.252470	0.000000	0.000000	0.360250	O.K.
14										
15	Dial Equipment Minutes (DEM)	1.000000	DEM	0.756130	0.065770	0.178100	0.000000	0.000000	0.243870	O.K.
16										
17	Conversation Minute-Miles	1.000000	CMM	0.590520	0.12*200	0.288280	0.000000	0.000000	0.409480	O.K.
18	Conversation Minutes	1.000000	CM	0.578750	0.126410	0.294840	0.000000	0.000000	0.421250	O.K.
19	Subscriber Minutes (SLU)	1.000000	SLU	0.833840	0.049710	0.116450	0.000000	0.000000	0.166160	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.	0.000000	WSC	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
25										
26	COE CAT 2 Minutes	1.000000	CT2	0.531860	0.112590	0.355550	0.000000	0.000000	0.468140	O.K.
27										
28	Exchange Trunk Minutes	0.000000	ETM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29	MOU-Mi., Host/Remote	1.000000	HRM	0.802500	0.059620	0.137880	0.000000	0.000000	0.197500	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	1.000000	EAM	0.574660	0.127250	0.298090	0.000000	0.000000	0.425340	O.K.
34										
35	Current Billings	0.961710	CB	0.616460	0.083350	0.281900	0.000000	0.000000	0.365250	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	0.991319	EMTS	0.776019	0.056150	0.167150	0.000000	0.000000	0.223300	O.K.
38	EU Access, P/L, and All Other Factor	0.000000	EPLO	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	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	1.000000	CR	0.845800	0.001000	0.153200	0.000000	0.000000	0.154200	O.K.
43	Relative Toll/Local Msgs.	1.000000	TLM	0.399548	0.092348	0.508004	0.000000	0.000000	0.600352	O.K.
44	Relative Users Percent	1.000000	RUP	0.718520	0.042910	0.238570	0.000000	0.000000	0.281480	O.K.
45	CABS Percent	1.000000	CAB	0.500000	0.250000	0.250000	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.

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	******* FCC PART 36 ******* Internal Allocation Factors	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate					
					Message Telephone Service		Private Line		TOTAL INTRASTATE	
					InterLATA	IntraLATA	InterLATA	IntraLATA		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	Support Assets	1.000000	D31	0.665810	0.095001	0.228408	0.000096	0.010686	0.334190	O.K.
14	Land and Support Assets	1.000000	D33	0.665810	0.095001	0.228408	0.000096	0.010686	0.334190	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	0.531860	0.112590	0.355550	0.000000	0.000000	0.468140	O.K.
18	COE Local Switching	1.000000	D66	0.756130	0.065770	0.178100	0.000000	0.000000	0.243870	O.K.
19	COE Total Switching	1.000000	D68	0.721008	0.073102	0.205890	0.000000	0.000000	0.278992	O.K.
20	COE Transmission	1.000000	D85	0.649242	0.101482	0.237326	0.000204	0.011747	0.350758	O.K.
21	Total COE	1.000000	C19	0.680616	0.089075	0.223583	0.000115	0.006612	0.319384	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	0.644333	0.104114	0.243882	0.000101	0.007570	0.355667	O.K.
28	C&WF CAT 2	0.000000	D120	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29	C&WF CAT 3	1.000000	D129	0.699798	0.074229	0.176557	0.000000	0.049415	0.300202	O.K.
30	C&WF CAT 4	1.000000	D135	0.802500	0.059620	0.137880	0.000000	0.000000	0.197500	O.K.
31	Total C&WF	1.000000	D137	0.656705	0.098645	0.231375	0.000084	0.013192	0.343295	O.K.
32										
33	Total Equipment	1.000000	C23	0.665810	0.095001	0.228408	0.000096	0.010686	0.334190	O.K.
34										
35	TPIS	1.000000	C32	0.665810	0.095001	0.228408	0.000096	0.010686	0.334190	O.K.
36	TPIS, excl. Acct. No. 2690	1.000000	D188	0.665810	0.095001	0.228408	0.000096	0.010686	0.334190	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	0.665809	0.095001	0.228408	0.000096	0.010686	0.334191	O.K.
44	Net Telephone Plant	1.000000	C61	0.667702	0.094253	0.227565	0.000090	0.010389	0.332298	O.K.
45	Total Net Investment	1.000000	C68	0.667422	0.094297	0.227585	0.000090	0.010411	0.332392	0.000185668346
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	0.637819	0.097099	0.246965	0.000000	0.000000	0.344064	0.018117284006
49										
50	Total "BIG THREE" Expenses	1.000000	I170	0.663450	0.093287	0.230037	0.000062	0.006487	0.329872	0.006577843603
51										
52	Corporate Operations Expense	1.000000	I185	0.597906	0.084071	0.207311	0.000056	0.005846	0.297284	0.104810685801

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	******* FCC PART 36 ******* Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate					
					Message Telephone Service		Private Line		TOTAL INTRASTATE	
					InterLATA	IntraLATA	InterLATA	IntraLATA		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	PLANT SPEC. OPER. EXPENSE									
14									$259	O.K.
15	Network Support, Alloc.	$776	H14	$517	$74	$177	$0	$8	0	O.K.
16	Network Support, Direct	0	V149	0	0	0	0	0		
17									$259	O.K.
18	Total Network Support Exp.	$776		$517	$74	$177	$0	$8		
19									$80,999	O.K.
20	General Support, Alloc.	$242,375	H14	$161,376	$23,026	$55,360	$23	$2,590	0	O.K.
21	General Support, Direct	0	V151	0	0	0	0	0		
22									$80,999	O.K.
23	Total General Support Exp.	$242,375		$161,376	$23,026	$55,360	$23	$2,590		
24									$129,597	O.K.
25	Central Office Eq., Alloc.	$405,771	H21	$276,174	$36,144	$90,723	$47	$2,683	0	O.K.
26	Central Office Eq., Direct	0	V153	0	0	0	0	0		
27									$129,597	O.K.
28	Total COE Exp.	$405,771		$276,174	$36,144	$90,723	$47	$2,683		
29									$0	O.K.
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		
34									$0	O.K.
35	Total IOT Exp.	$0		$0	$0	$0	$0	$0		
36									$165,801	O.K.
37	Cable & Wire, Alloc.	$482,970	H31	$317,169	$47,643	$111,747	$41	$6,371	0	O.K.
38	Cable & Wire, Direct	0	V159	0	0	0	0	0		
39									$165,801	O.K.
40	Total C&WF Exp.	$482,970		$317,169	$47,643	$111,747	$41	$6,371		
41									$376,657	O.K.
42	TOTAL PLT. SPEC. OPER. EXP.	$1,131,892		$755,235	$106,886	$258,008	$110	$11,652		
43									$295,398	O.K.
44	TOTAL PLT. SPEC., ex SUPPORT	$888,741		$593,343	$83,787	$202,470	$87	$9,054		

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******* FCC PART 36 ******* Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate					
				Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
58 NON-SPECIFIC OPER. EXP.									
59									
60 Oth. Plt. and Equip., Alloc	$0	H36	$0	$0	$0	$0	$0	$0	O.K.
61 Oth. Plt. and Equip., Direct	0	V177	0	0	0	0	0	0	O.K.
62									
63 Total Oth. Plt. & Equip.	$0		$0	$0	$0	$0	$0	$0	O.K.
64									
65 Network Operations, Alloc.	$159,544	H33	$106,226	$15,157	$36,441	$15	$1,705	$53,318	O.K.
66 Network Operations, Direct	0	V179	0	0	0	0	0	0	O.K.
67									
68 Total Network Oper. Exp.	$159,544		$106,226	$15,157	$36,441	$15	$1,705	$53,318	O.K.
69									
70 Total Access Expenses	$0	V180	$0	$0	$0	$0	$0	$0	O.K.
71									
72 Depr., Support Assets	$428,493	H13	$285,295	$40,707	$97,871	$41	$4,579	$143,198	O.K.
73 Depr., COE Switching	523,129	H19	377,180	38,242	107,707	0	0	145,949	O.K.
74 Depr., COE Operator	0	H16	0	0	0	0	0	0	O.K.
75 Depr., COE Transmission	566,339	H20	367,691	57,473	134,407	115	6,653	198,648	O.K.
76 Depr., IOT Equipment	0	H25	0	0	0	0	0	0	O.K.
77 Depr., C&W Facilities	898,666	H31	590,158	88,649	207,928	75	11,855	308,508	O.K.
78 Depr., PHFU	0	H38	0	0	0	0	0	0	O.K.
79									
80 Total Depreciation Expense	$2,416,627		$1,620,324	$225,071	$547,913	$232	$23,087	$796,303	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.	$2,416,627		$1,620,324	$225,071	$547,913	$232	$23,087	$796,303	O.K.
90									
91 TOTAL NON-SPEC. OPER. EXP.	$2,576,171		$1,726,550	$240,228	$584,354	$247	$24,791	$849,621	O.K.

******* FCC PART 36 ******* Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate						
				Message Telephone Service		Private Line		TOTAL INTRASTATE		
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
CUSTOMER OPERATIONS EXPENSE										
Marketing, Allocable	$13,696	G35	$8,443	$1,142	$3,861	$0	$0	$5,002		250.49984
Marketing, Direct	0	V192	0	0	0	0	0	0	O K	
	$13,696		$8,443	$1,142	$3,861	$0	$0	$5,002		250.49984
Total Marketing Expense										
Operator Service, Alloc	$0	G24	$0	$0	$0	$0	$0	$0	O K	
Operator Service, Direct	0	V194	0	0	0	0	0	0	O K	
	$0		$0	$0	$0	$0	$0	$0	O K	
Total Operator Service										
Classified Directory	$22,985	V195	$22,985	$0	$0	$0	$0	$0	O K	
Alphabetical Directory	20,693	G19	17,255	1,029	2,410	0	0	3,438	O K	
Foreign Directory	0	G46	0	0	0	0	0	0	O K	
	$43,658		$40,220	$1,029	$2,410	$0	$0	$3,438	O K	
Total Directory										
Bus. Ofc., EU Presubscription	$0	G36	$0	$0	$0	$0	$0	$0	O K	
Bus. Ofc., EU MTS & WATS	198,003	G37	152,070	11,118	33,096	0	0	44,214		1718.864043
Bus. Ofc., EU Access, PIL, & all Other	0	G38	0	0	0	0	0	0	O K	
Bus. Ofc., IXC Special Access	0	G39	0	0	0	0	0	0	O K	
Bus. Ofc., IXC Switched Access	0	G40	0	0	0	0	0	0	O K	
Bus. Ofc., IXC B & C Services	0	G41	0	0	0	0	0	0	O K	
Coin Collect & Admin	0	G42	0	0	0	0	0	0	O K	
	$198,003		$152,070	$11,118	$33,096	$0	$0	$44,214		1718.864043
Total Business Office										
Cust. Svc., Direct	$0	V205	$0	$0	$0	$0	$0	$0	O K	
Cust. Serv., Mag. Process	72,086	G43	26,809	6,657	36,620	0	0	43,277	O K	
Cust. Serv., Other B&C	157,384	G44	113,084	6,753	37,547	0	0	44,300	O K	
Cust. Serv., CABS	116,306	G45	58,153	29,077	29,077	0	0	58,153	O K	
Cust. Serv., EU Common Line	8,283	V209	0	0	0	0	0	0		8283
	$354,059		$200,046	$42,487	$103,244	$0	$0	$145,730		8283
Total Customer Service										
Total Bus. Ofc., Cust. Serv.	$552,062		$352,116	$53,605	$136,340	$0	$0	$189,944		10001.864043

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	******* FCC PART 36 ******* Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate					
					Message Telephone Service		Private Line		TOTAL INTRASTATE	
					InterLATA	IntraLATA	InterLATA	IntraLATA		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
156	Other Cust. Serv., Alloc	$0	H48	$0	$0	$0	$0	$0	$0	O.K.
157	Other Cust. Serv., Direct	823	V211	0	0	0	0	0	0	823
158										
159	Total Other Cust. Serv.	$823		$0	$0	$0	$0	$0	$0	823
160										
161	TOTAL CUSTOMER OPER. EXP.	$610,239		$400,778	$55,775	$142,610	$0	$0	$198,385	11075.363883
162										
163										
164	"BIG-THREE" EXPENSES:									
165				$593,343	$83,787	$202,470	$87	$9,054	$295,398	O.K.
166	Total Plt. Spec., ex Support	$886,741	44	106,226	15,157	36,441	15	1,705	53,318	O.K.
167	Total Network Oper. Exp.	159,544	68	400,778	55,775	142,610	0	0	198,385	11075.363883
168	Total Customer Operations	610,239	161							
169				$1,100,347	$154,718	$381,522	$102	$10,759	$547,101	11075.363883
170	TOTAL "BIG THREE" EXPENSES	$1,658,524								
171										
172										
173	CORPORATE OPERATIONS EXPENSE:									
174				$127,928	$17,988	$44,356	$12	$1,251	$63,607	1287.635159122
175	Exec. and Planning, Alloc	$192,822	H50	0	0	0	0	0	0	O.K.
176	Exec. and Planning, Direct	0	V213							
177		$192,822		$127,928	$17,988	$44,356	$12	$1,251	$63,607	1287.635159122
178	Total Exec. and Planning									4175.56211483 6
179		$625,286	H50	$414,845	$58,331	$143,839	$39	$4,056	$206,265	93858.56211484
180	Admin. & General, Allocable	89,683	V231	0	0	0	0	0	0	93683
181	Admin. & General, Direct									
182		$714,969		$414,845	$58,331	$143,839	$39	$4,056	$206,265	95146.19727396
183	Total Admin. and Gen.									
184		$907,791		$542,774	$76,319	$188,195	$50	$5,307	$269,871	
185	TOTAL CORPORATE OPERATIONS									
186										
187										
188	NON-INCOME TAXES:									
189				$102,099	$14,568	$35,025	$15	$1,639	$51,247	O.K.
190	Non-income Taxes, Allocable	$153,346	H36	0	0	0	0	0	0	2505
191	Non-income Taxes, Direct	2,505	V233							
192		$155,851		$102,099	$14,568	$35,025	$15	$1,639	$51,247	2505
193	Total Non-income Taxes									
194										
195				$3,527,436	$493,776	$1,208,193	$423	$43,389	$1,745,781	108726.561157
196	TOTAL OPER. EXP. AND TAXES	$5,381,944								

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	******* 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	$5,595,777	K52	$3,458,997	$768,399	$0	$1,085,086	$0	$283,296	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	$559,578		$345,900	$76,840	$0	$108,509	$0	$28,330	O.K.		
17												
18	AFUDC	(16,966)	N37	(10,590)	(2,100)	0	(3,379)	0	(897)	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	$542,612		$335,310	$74,740	$0	$105,130	$0	$27,432	O.K.		
23												
24	Interest Expense	116,038	N57	71,728	15,934	0	22,501	0	5,875	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		212,900	
27	Other Income Adjustments	212,900	Direct	0	0	0						(212,900)
28												
29	After Tax Income	$213,673		$263,581	$58,806	$0	$82,629	$0	$21,558			
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	1,251,583	O195	604,132	182,110	3,445	249,133	153,344	59,418	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	1,811,160	16+31+32+33	950,032	258,950	3,445	357,641	153,344	87,748	O.K.		
38												
39	Gross Receipts Tax	74,758	37	39,214	10,689	142	14,762	6,329	3,622	O.K.		
40												
41												
42												
43	TOTAL REVENUE REQUIREMENT	$1,868,952		$978,655	$267,539	$3,587	$369,025	$159,673	$90,472	O.K.		
44												

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	******* 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	$1,252,610	L25	$415,290	$275,758	$0	$443,711	$0	$117,851	O.K.
14										
15	Central Office Equipment	$2,308,671	L70	$990,975	$658,022	$0	$591,423	$0	$66,251	O.K.
16	Info. Term./Orig. Equipment	0	L78	0	0	0	0	0	0	O.K.
17	Cable and Wire Facilities	3,985,423	L117	3,303,084	0	0	467,371	0	214,969	O.K.
18										
19	Total COE, IOT, C&WF	$6,292,095		$4,294,059	$658,022	$0	$1,058,794	$0	$281,220	O.K.
20										
21	Total Tangible Assets	$0	L141	$0	$0	$0	$0	$0	$0	O.K.
22										
23	Total Tele. Plt. ex Intang	$7,544,705		$4,709,349	$933,780	$0	$1,502,505	$0	$399,071	O.K.
24	Total Intangible Assets	0	L144	0	0	0	0	0	0	O.K.
25										
26	Total Plant In Service	$7,544,705		$4,709,349	$933,780	$0	$1,502,505	$0	$399,071	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	19,153	O.K.
29	Total LT PUC	362,102	L164	226,021	44,616	0	72,111	0	0	O.K.
30	Total Tel. Plt. Adjust.	0	L169	0	0	0	0	0	0	
31										
32	TOTAL TELEPHONE PLANT	$7,906,807		$4,935,370	$978,596	$0	$1,574,616	$0	$418,224	O.K.
33										
34	less									
35	Accum. Depr., Plt. in Serv.	2,887,602	M23	1,836,265	281,558	0	604,353	0	165,426	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	(463,623)	M47	(289,390)	(57,381)	0	(92,329)	0	(24,523)	O.K.
41										
42	plus									
43	Other Assets	0	Direct	0	0	0	0	0	0	O.K.
44										
45	NET TELEPHONE PLANT	$5,482,828		$3,388,495	$754,419	$0	$1,062,592	$0	$277,321	O.K.
46	plus									
47	Class B RTB Stock	0	L171	0	0	0	0	0	0	O.K.
48	Materials and Supplies	81,718	L173	51,008	10,114	0	16,274	0	4,322	O.K.
49	Cash Working Capital	31,231	L175	19,494	3,865	0	6,229	0	1,652	O.K.
50	Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.
51										
52	NET INVESTMENT	$5,595,777		$3,458,997	$768,399	$0	$1,085,086	$0	$283,296	O.K.
53										

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	******* FCC PART 69 ******* IntraLATA Investment Detail (A)	Part 36 IntraLATA Total (B)	Source or Apportion (C)	Common Line (D)	Local Switching (E)	Information (F)	Common Transport (G)	Billing and Collection (H)	Other (I)	
13	LAND AND SUPPORT ASSETS									
14				0	0	0	0	0	0	O.K.
15	Land Assets, Message	$0	N28	0	0	0	0	0	0	O.K.
16	Land Assets, Private Line	0	N28							
17				$0	$0	$0	$0	$0	$0	O.K.
18	Total Land Assets	$0								
19				$396,729	$263,434	$0	$423,879	$0	$112,584	O.K.
20	Support Assets, Message	$1,196,626	N28	18,561	12,325	0	19,831	0	5,267	O.K.
21	Support Assets, Private Line	55,984	N28							
22				$415,290	$275,758	$0	$443,711	$0	$117,851	O.K.
23	Total Support Assets	$1,252,610								
24				$415,290	$275,758	$0	$443,711	$0	$117,851	O.K.
25	Total Land and Supp Assets	$1,252,610								
26										
27	CENTRAL OFFICE EQUIPMENT									
28				0	0	0	0	0	0	O.K.
29	Operator Sys., DA	$0	(F)	0	0	0	0	0	0	O.K.
30	Operator Sys., Other	0	(I)							
31				$0	$0	$0	$0	$0	$0	O.K.
32	Total Operator Systems	$0								
33				$0	$0	$0	$243,924	$0	$0	O.K.
34	Tandem Switching	$243,924	(G)	0	0	0	0	0	0	O.K.
35	Tandem Assigned	0	Direct							
36				$0	$0	$0	$243,924	$0	$0	O.K.
37	Total Tandem Switching	$243,924								
38				$0	$658,022	$0	$0	$0	$0	O.K.
39	Local Switching	$658,022	(E)	0	0	0	0	0	0	O.K.
40	Local Assigned	0	Direct							
41				$0	$658,022	$0	$0	$0	$0	O.K.
42	Total Local Switching	$658,022								
43				$0	$658,022	$0	$243,924	$0		
44	Total Switching	$901,946								

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	******* 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	990,975	(D)	990,975	0	0	0	0	0	O.K.
60	COE Exch. Line - PL etc	30,761	(I)	0	0	0	0	0	30,761	O.K.
61	COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	O.K.
62	COE Interexchange, Message	295,170	(G)	0	0	0	295,170	0	0	O.K.
63	COE Interexchange, PL	35,490	(I)	0	0	0	0	0	35,490	O.K.
64	COE Interexchange, Assigned	0	(G)	0	0	0	0	0	0	O.K.
65	COE H/R Message	52,329	(G)	0	0	0	52,329	0	0	O.K.
66	COE H/R Assigned	0	Direct	0	0	0	0	0	0	O.K.
67										
68	Total COE Transmission	$1,404,725		$990,975	$0	$0	$347,499	$0	$66,251	O.K.
69										
70	Total Central Office Equip.	$2,306,671		$990,975	$658,022	$0	$591,423	$0	$66,251	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	$102,532	(I)	$0	$0	$0	$0	$0	$102,532	O.K.
83	Exchange Message	3,303,084	(D)	3,303,084	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	$3,405,616		$3,303,084	$0	$0	$0	$0	$102,532	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	$401,732	(G)	$0	$0	$0	$401,732	$0	$0	O.K.
94	Interexchange PL, WATS	112,437	(I)	0	0	0	0	0	112,437	O.K.
95	Interexchange Assigned	0	(G)	0	0	0	0	0	0	O.K.
96										
97	Total Interexchange C&WF	$514,168		$0	$0	$0	$401,732	$0	$112,437	O.K.

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	******* 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	$65,639	(G)	$0	$0	$0	$65,639	$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				$0	$0	$0	$65,639	$0	$0	O K
115	Total Host/Remote C&WF	$65,639								
116				$3,303,084	$0	$0	$467,371	$0	$214,969	O K
117	Total Cable and Wire Facil	$3,985,423								
118										
119	TANGIBLE ASSETS									
120				0	0	0	0	0	0	O K
121	Land and Support Leases	$0	N28							
122				$0	$0	$0	$0	$0	$0	O K
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							
127				$0	$0	$0	$0	$0	$0	O K
128	Total COE Leases	$0								
129				0	0	0	0	0	0	O K
130	IOT Equipment Leases	$0	78							
131				0	0	0	0	0	0	O K
132	C&WF Leases	$0	117							
133				$0	$0	$0	$0	$0	$0	O K
134	Total Capital Leases	$0								
135				0	0	0	0	0	0	O K
136	Leasehold Impr., Alloc	$0	N37	0	0	0	0	0	0	O K
137	Leasehold Impr., Direct	0	Direct							
138				$0	$0	$0	$0	$0	$0	O K
139	Total Leasehold Improvementsa	$0								
140				$0	$0	$0	$0	$0	$0	O K
141	Total Tangible Assets	$0								
142										
143				$0	$0	$0	$0	$0	$0	O K
144	TOTAL INTANGIBLE ASSETS	$0	N37							
145										
146				0	0	0	0	0	0	O K
147	PROPERTY HELD FOR FUTURE US	$0	N46							

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	******* FCC PART 69 ******* IntraLATA Investment Detail	Part 36 IntraLATA Total	Source or Allocation	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		$0	N46	$0	$0	$0	$0	$0	$0	O.K.
163	Short-term		N46	226,021	44,816	0	72,111	0	19,153	O.K.
164	Long-term	362,102								
165				$226,021	$44,816	$0	$72,111	$0	$19,153	O.K.
166	Total Plt. Under Const.	$362,102								
167										
168	TELEPHONE PLANT ADJUSTMENT	$0	N46	$0	$0	$0	$0	$0	$0	O.K.
169										
170	CLASS B RTB STOCK	$0	N37	$0	$0	$0	$0	$0	$0	O.K.
171										
172	MATERIALS AND SUPPLIES	$81,718	N37	$51,008	$10,114	$0	$16,274	$0	$4,322	O.K.
173										
174	CASH WORKING CAPITAL	$31,231	N37	$19,494	$3,865	$0	$6,220	$0	$1,652	O.K.
175										
176										
177	EQUAL ACCESS INVESTMENT	$0	Direct	$0	$0	$0	$0	$0	$0	O.K.

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	******* 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	$621,632	N28	$206,095	$136,850	$0	$220,200	$0	$58,486	O K
16	COE Switching	196,350	L44	0	144,708	0	53,642	0	0	O K
17	COE Operator	0	L32	0	0	0	0	0	0	O K
18	COE Transmission	676,671	L68	477,363	0	0	167,394	0	31,914	O K
19	IOT Equipment	0	L78	0	0	0	0	0	0	O K
20	Cable and Wire Facilities	1,390,948	L117	1,152,807	0	0	163,117	0	75,026	O K
21	Other Plant	0	N37	0	0	0	0	0	0	O K
22										
23	Total Accum. Depr., TPIS	$2,887,602		$1,836,265	$281,558	$0	$604,353	$0	$165,426	O K
24										
25	ACCUM. AMORTIZATION									
26										
27	Accum. Depreciation, PHFU	$0	N37	$0	$0	$0	$0	$0	$0	O K
28	Accum. Amort., Tangible Inv.	0	N37	$0	$0	$0	$0	$0	$0	O K
29	Accum. Amort., Intang. Inv	0	N37	$0	$0	$0	$0	$0	$0	O K
30	Accum. Amort., Other	0	N37	$0	$0	$0	$0	$0	$0	O K
31										
32	Tot. Accum. Amortization	$0		$0	$0	$0	$0	$0	$0	O K
33										
34	Total Accum. Depr /Amort.	$2,887,602		$1,836,265	$281,558	$0	$604,353	$0	$165,426	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	(92,329)	0	(24,523)	O K
45	Unclassified	(463,623)	N37	(289,390)	(57,361)	0	0	0	0	
46										
47	Total Accum. Def. Inc. Taxes	($463,623)		($289,390)	($57,361)	$0	($92,329)	$0	($24,523)	O K

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	******* 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	$2,306,671	L70	$990,975	$658,022	$0	$591,423	$0	$66,251	O.K.
14	Info. Orig./Term. Eqpt	0	L78	0	0	0	0	0	0	O.K.
15	C&W Facilities	3,985,423	L117	3,303,084	0	0	467,371	0	214,969	O.K.
16				$4,294,059	$658,022	$0	$1,058,794	$0	$281,220	O.K.
17	Total	$6,292,095		0.682453	0.104579	0.000000	0.168274	0.000000	0.044694	O.K.
18	Factor	1.000000								
19				$0	$658,022	$0	$1,058,794	$0	$281,220	O.K.
20	Sum: Sw., Trans., Other	$1,998,036	17	0.000000	0.329334	0.000000	0.529917	0.000000	0.140748	O.K.
21	Factor	1.000000								
22				$990,975	$658,022	$0	$591,423	$0	$66,251	O.K.
23	Central Office Equipment	$2,306,671	L70	0	0	0	0	0	0	O.K.
24	Info. Orig./Term. Eqpt	0	L78	0	0	0	467,371	0	214,969	O.K.
25	C&WF, Excl. Exch. Message	682,339	L117-83	0	0					
26				$990,975	$658,022	$0	$1,058,794	$0	$281,220	O.K.
27	Total	$2,989,011		0.331539	0.220147	0.000000	0.354229	0.000000	0.094085	O.K.
28	Factor	1.000000								
29				$415,290	$275,758	$0	$443,711	$0	$117,851	O.K.
30	General Support Facilities	$1,252,610	L25	990,975	658,022	0	591,423	0	66,251	O.K.
31	Central Office Equipment	2,306,671	13	0	0	0	0	0	0	O.K.
32	Info. Orig./Term. Eqpt	0	14	3,303,084	0	0	467,371	0	214,969	O.K.
33	C&W Facilities	3,985,423	15	0	0	0	0	0	0	O.K.
34	Equal Access Investment	0	L177							
35				$4,709,349	$933,780	$0	$1,502,505	$0	$399,071	O.K.
36	Total	$7,544,705		0.624193	0.123766	0.000000	0.199147	0.000000	0.052894	O.K.
37	Factor	1.000000								
38				$4,709,349	$933,780	$0	$1,502,505	$0	$0	O.K.
39	Sum: Com. Ln., Sw., Trans.	$7,145,633	36	0.659053	0.130678	0.000000	0.210269	0.000000	0.000000	O.K.
40	Factor	1.000000								
41				0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	O.K.
42	COE Cat. 2 Factor	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
43	IOT Cat. 1 Factor	1.000000	Direct							
44				$4,709,349	$933,780	$0	$1,502,505	$0	$399,071	O.K.
45	Total TPIS	$7,544,705	K26	0.624193	0.123766	0.000000	0.199147	0.000000	0.052894	O.K.
46	Factor	1.000000								

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	******* 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	$450,417	O171	$185,795	$53,469	$2,410	$80,961	$107,263	$20,518	O.K.
64	Factor	1.000000		0.412497	0.118711	0.005350	0.179748	0.238142	0.045553	O.K.
65										
66	Net Investment	$5,595,777	J13	$3,458,997	$768,399	$0	$1,085,086	$0	$283,296	O.K.
67	Factor	1.000000		0.618144	0.137318	0.000000	0.193912	0.000000	0.050627	O.K.

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	******** 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								$10	O.K.
14									0	O.K.
15	Network Support, Alloc.	$186	N37	$116	$23	$0	$37	$0		
16	Network Support, Direct	0	Direct	0	0	0	0	0	$10	O.K.
17		$186		$116	$23	$0	$37	$0		
18	Total Network Support Exp.					0		0	$5,452	O.K.
19		$57,950	N30	$19,213	$12,758	$0	$20,528	$0	0	O.K.
20	General Support, Alloc.	0	Direct	0	0	0	0	0	$5,452	O.K.
21	General Support, Direct	$57,950		$19,213	$12,758	$0	$20,528	$0		
22									$2,683	O.K.
23	Total General Support Exp.	$93,406	N31	$40,128	$26,646	$0	$23,949	$0	0	O.K.
24		0	Direct	0	0	0	0	0	$2,683	O.K.
25	Central Office Eq., Alloc.	$93,406		$40,128	$26,646	$0	$23,949	$0		
26	Central Office Eq., Direct								$0	O.K.
27						$0	$0	$0	0	O.K.
28	Total COE Exp.	$0	L76	$0	$0	0	0	0	0	O.K.
29		0	N43	0	0	0	0	0		
30	Cust. Premises Equip.	0	Direct	0	0				$0	O.K.
31	Other IOT					$0	$0	$0		
32	IOT Direct	$0		$0	$0				$6,371	O.K.
33						$0	$13,852	$0	0	O.K.
34	Total IOT Exp.	$118,118	N33	$97,895	$0	0	0	0		
35		0	Direct	0	0				$6,371	O.K.
36	Cable & Wire, Alloc.	$118,118		$97,895	$0	$0	$13,852	$0		
37	Cable & Wire, Direct								$14,516	O.K.
38						$0	$58,365	$0		
39	Total C&WF Exp.	$269,680		$157,352	$39,426				$9,054	O.K.
40						$0	$37,801	$0		
41	TOTAL PLT. SPEC. OPER. EXP.	$211,524		$138,024	$26,646					
42										
43	TOTAL PLT. SPEC., ex SUPPORT									

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	******* 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				$0	$0	$0	$0	$0	$0	O.K.
59	Oth. Plt. and Equip., Alloc.	$0	N18	0	0	0	0	0	0	O.K.
60	Oth. Plt. and Equip., Direct	0	Direct							
61				$0	$0	$0	$0	$0	$0	O.K.
62	Total Oth. Plt. & Equip.	$0								
63				$26,033	$3,989	$0	$6,419	$0	$1,705	O.K.
64	Network Operations, Alloc.	$36,146	N18	0	0	0	0	0	0	O.K.
65	Network Operations, Direct	0	Direct							
66				$26,033	$3,989	$0	$6,419	$0	$1,705	O.K.
67	Total Network Oper. Exp.	$36,146								
68				$0	$0	$0	$0	$0	$0	O.K.
69	Total Access Expenses	$0	Direct							
70				$33,966	$22,554	$0	$36,291	$0	$9,639	O.K.
71	Depr., Support Assets	$102,450	L23	0	78,578	0	29,128	0	0	O.K.
72	Depr., COE Switching	107,707	L44	0	0	0	0	0	0	O.K.
73	Depr., COE Operator	0	L32	99,512	0	0	34,895	0	6,653	O.K.
74	Depr., COE Transmission	141,060	L68	0	0	0	0	0	0	O.K.
75	Depr., IOT Equipment	0	L78	182,154	0	0	25,774	0	11,855	O.K.
76	Depr., C&W Facilities	219,783	L117	0	0	0	0	0	0	O.K.
77	Depr., PHFU	0	L147							
78				$315,632	$101,132	$0	$126,088	$0	$28,147	O.K.
79	Total Depreciation Expense	$571,000								
80				$0	$0	$0	$0	$0	$0	O.K.
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							
85				$0	$0	$0	$0	$0	$0	O.K.
86	Total Amortization Exp.	$0								
87				$315,632	$101,132	$0	$126,088	$0	$28,147	O.K.
88	Total Depr. and Amort.	$571,000								
89				$341,665	$105,122	$0	$132,507	$0	$29,852	O.K.
90	TOTAL NON-SPEC. OPER. EXP.	$609,146								

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	******* 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	$3,861	N37	$2,410	$478	$0	$769	$0	$204	O K
107	Marketing, Direct	0	Direct	0	0	0	0	0	0	O K
108										
109	Total Marketing Expense	$3,861		$2,410	$478	$0	$769	$0	$204	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	2,410	(F)	0	0	2,410	0	0	0	O K
118	Foreign Directory	0	Direct	0	0	0	0	0	0	
119										
120	Total Directory	$2,410		$0	$0	$2,410	$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 PL	0	(H)	0	0	0	0	0	0	O K
125	Bus. Ofc.; EU Message	33,096	(H)	0	0	0	0	33,096	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				
132								$33,096	$0	O K
133	Total Business Office	$33,096		$0	$0	$0	$0			
134								36,620	0	O K
135	Cust. Serv., Msg. Process	$36,620	(H)	0	0	0	0	37,547	0	O K
136	Cust. Serv., Other B&C	37,547	(H)	0	0	0	15,408	0	4,092	O K
137	Cust. Serv., CABS	29,077	N21	0	9,576	0	0	0	0	O K
138	Cust. Serv., EU Common Line	0	(H)	0	0	0				
139							$15,408	$74,167	$4,092	O K
140	Total Customer Service	$103,244		$0	$9,576	$0				
141										
142	Total BO, CS, OS, Dir.	$138,749		$0	$9,576	$2,410	$15,408	$107,263	$4,092	O K

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	******* 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								$0	$0	O.K.
161	Total Other Cust. Serv.	$0		$0	$0	$0	$0			
162									$4,297	O.K.
163	TOTAL CUSTOMER OPER. EXP.	$142,610		$2,410	$10,054	$2,410	$16,177	$107,263		
164										
165	"BIG-THREE" EXPENSES									
166				$157,352	$39,426	$0	$58,365	$0	$14,516	O.K.
167	Total Plt. Specific Exp.	$269,660	41	26,033	3,989	0	6,419	0	1,705	O.K.
168	Total Plt Non-specific Exp.	38,146	62 + 67 +69	2,410	10,054	2,410	16,177	107,263	4,297	O.K.
169	Total Customer Operations	142,610	163							
170				$185,795	$53,469	$2,410	$80,961	$107,263	$20,518	O.K.
171	TOTAL "BIG THREE" EXPENSES	$450,417								
172										
173	CORPORATE OPERATIONS EXPENSE									
174				$18,813	$5,414	$244	$8,198	$10,861	$2,078	O.K.
175	Exec. and Planning, Alloc.	$45,607	N54	0	0	0	0	0	0	O.K.
176	Exec. and Planning, Direct	0	Direct							
177				$18,813	$5,414	$244	$8,198	$10,861	$2,078	O.K.
178	Total Exec. and Planning	$45,607								
179				$61,006	$17,557	$791	$26,584	$35,220	$6,737	O.K.
180	Admin. & General, Allocable	$147,895	N64	0	0	0	0	0	0	O.K.
181	Admin. & General, Direct	0	Direct							
182				$61,006	$17,557	$791	$26,584	$35,220	$6,737	O.K.
183	Total Admin. and Gen.	$147,895								
184				$79,819	$22,971	$1,035	$34,782	$46,081	$8,815	O.K.
185	TOTAL CORPORATE OPERATIONS	$193,502								
186										
187	NON-INCOME TAXES								$1,939	O.K.
188				$22,885	$4,538	$0	$7,302	$0	0	O.K.
189	Non-income Taxes, Allocable	$36,664	N37	0	0	0	0	0		O.K.
190	Non-income Taxes, Direct	0	Direct							
191				$22,885	$4,538	$0	$7,302	$0	$1,939	O.K.
192	Total Non-income Taxes	$36,664								
193				$604,132	$182,110	$3,445	$249,133	$153,344	$59,418	O.K.
194	TOTAL OPER. EXP. AND TAXES	$1,251,583								
195										

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	******* 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	$2,219,130	Q52	$1,486,747	$289,448	$0	$440,415	$0	$2,520	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	$221,913		$148,675	$28,945	$0	$44,041	$0	$252	O.K.	
17											
18	AFUDC	($6,748)	T37	(4,556)	(796)	0	(1,388)	0	(9)	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	$215,165		$144,119	$28,149	$0	$42,653	$0	$244	O.K.	
23											
24	Interest Expense	$46,006	T67	30,823	6,001	0	9,131	0	52	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.	84,409
27	Other Income Adjustments	84,409	Direct	0	0	0	0	0	0		
28											(84,409)
29	After Tax Income	$84,750		$113,296	$22,148	$0	$33,523	$0	$192		
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	494,198	U195	259,891	78,584	1,470	118,515	35,055	683	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	716,111	16+31+32+33	408,565	107,529	1,470	162,556	35,055	935	O.K.	
38											
39											
40	Gross Receipts Tax	29,557	37	16,863	4,438	61	6,709	1,447	39	O.K.	
41											
42											
43	TOTAL REVENUE REQUIREMENT	$738,920		$420,872	$111,172	$1,531	$167,877	$36,502	$966	O.K.	
44											

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	******* 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	$498,211	R25	$192,920	$110,813	$0	$193,330	$0	$1,148	O.K.
14										
15	Central Office Equipment	$893,728	R70	$423,049	$242,999	$0	$226,530	$0	$1,150	O.K.
16	Info. Term./Org. Equipment	0	R78	0	0	0	0	0	0	O.K.
17	Cable and Wire Facilities	1,608,878	R117	1,410,094	0	0	197,417	0	1,367	O.K.
18										
19	Total COE, IOT, C&WF	$2,502,606		$1,833,143	$242,999	$0	$423,947	$0	$2,517	O.K.
20										
21	Total Tangible Assets	$0	R141	$0	$0	$0	$0	$0	$0	O.K.
22										
23	Total Tele. Plt. ex Intang	$3,000,816		$2,026,064	$353,812	$0	$617,277	$0	$3,664	O.K.
24	Total Intangible Assets	0	R144	0	0	0	0	0	0	O.K.
25										
26	Total Plant In Service	$3,000,816		$2,026,064	$353,812	$0	$617,277	$0	$3,664	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	144,022	R164	97,239	16,981	0	29,626	0	176	O.K.
30	Total Tel. Plt. Adjust.	0	R169	0	0	0	0	0	0	O.K.
31										
32	TOTAL TELEPHONE PLANT	$3,144,838		$2,123,303	$370,793	$0	$646,902	$0	$3,840	O.K.
33										
34	less:									
35	Accum. Depr. Plt. in Serv.	1,155,440	S23	791,664	108,432	0	253,744	0	1,600	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	(37,932)	0	(225)	O.K.
40	Accum. Def. Inc. Taxes, Net	(184,400)	S47	(124,501)	(21,742)	0				
41										
42	plus:									
43	Other Assets	0	Direct	0	0	0	0	0	0	O.K.
44										
45	NET TELEPHONE PLANT	$2,173,799		$1,456,141	$284,103	$0	$431,090	$0	$2,465	O.K.
46	plus:									
47	Class B RTB Stock	0	R171	0	0	0	0	0	0	O.K.
48	Materials and Supplies	32,989	R173	22,273	3,890	0	6,786	0	40	O.K.
49	Cash Working Capital	12,342	R175	8,333	1,455	0	2,539	0	15	O.K.
50	Equal Access Investment	0	R177	0	0	0	0	0	0	O.K.
51										
52	NET INVESTMENT	$2,219,130		$1,486,747	$289,448	$0	$440,415	$0	$2,520	O.K.
53										

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	******* FCC PART 69 ******* Inter/LATA Investment Detail	Part 36 Inter/LATA 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	497,710	T28	$192,726	$110,702	$0	$193,135	$0	$1,146	O.K.
21	Support Assets, Private Line	501	T28	194	111	0	194	0	1	O.K.
22										
23	Total Support Assets	$498,211		$192,920	$110,813	$0	$193,330	$0	$1,148	O.K.
24										
25	Total Land and Supp. Assets	$498,211		$192,920	$110,813	$0	$193,330	$0	$1,148	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	$77,242	(G)	$0	$0	$0	$77,242	$0	$0	O.K.
35	Tandem Assigned	0	Direct	0	0	0	0	0	0	O.K.
36										
37	Total Tandem Switching	$77,242		$0	$0	$0	$77,242	$0	$0	O.K.
38										
39	Local Switching	$242,999	(E)	$0	$242,999	$0	$0	$0	$0	O.K.
40	Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41										
42	Total Local Switching	$242,999		$0	$242,999	$0	$0	$0	$0	O.K.
43										
44	Total Switching	$320,241		$0	$242,999	$0	$77,242	$0	$0	O.K.

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	******* FCC PART 69 ******* InterLATA Investment Detail	Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
58	COE Exch. Trunk	$0	Direct	$0	$0	$0	$0	$0	$0	O.K.
59	COE Exch. Line - Message	423,049	(D)	423,049	0	0	0	0	0	O.K.
60	COE Exch. Line - PL, etc	410	(I)	0	0	0	0	0	410	O.K.
61	COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	O.K.
62	COE Interexchange, Message	126,552	(G)	0	0	0	126,552	0	0	O.K.
63	COE Interexchange, PL	739	(I)	0	0	0	0	0	739	O.K.
64	COE Interexchange, Assigned	0	(G)	0	0	0	0	0	0	O.K.
65	COE HR Message	22,736	(G)	0	0	0	22,736	0	0	O.K.
66	COE HR Assigned	0	Direct	0	0	0	0	0	0	O.K.
67										
68	Total COE Transmission	$573,467		$423,049	$0	$0	$149,288	$0	$1,150	O.K.
69										
70	Total Central Office Equip	$893,728		$423,049	$242,999	$0	$226,530	$0	$1,150	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	$1,367	(I)	$0	$0	$0	$0	$0	$1,367	O.K.
83	Exchange Message	1,410,094	(D)	1,410,094	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	$1,411,461		$1,410,094	$0	$0	$0	$0	$1,367	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	$168,898	(G)	$0	$0	$0	$168,898	$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	$168,898		$0	$0	$0	$168,898	$0	$0	O.K.

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	******* FCC PART 69 ******* InterLATA Investment Detail	Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
111	H/R C&WF, Message	$28,519	(G)	$0	$0	$0	$28,519	$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	$28,519		$0	$0	$0	$28,519	$0	$0	O.K.
116										
117	Total Cable and Wire Facil	$1,608,878		$1,410,094	$0	$0	$197,417	$0	$1,367	O.K.
118										
119	TANGIBLE ASSETS									
120										
121	Land and Support Leases	$0	T26	$0	$0	$0	$0	$0	$0	O.K.
122		$0	32	$0	$0	$0	$0	$0	$0	O.K.
123	COE Operator Leases	0	34	0	0	0	0	0	0	O.K.
124	COE Tandem Switching Leases	0	39	0	0	0	0	0	0	O.K.
125	COE Local Switching Leases	0	66	0	0	0	0	0	0	O.K.
126	COE Transmission Leases									
127		$0		$0	$0	$0	$0	$0	$0	O.K.
128	Total COE Leases									
129		$0	78	$0	$0	$0	$0	$0	$0	O.K.
130	IOT Equipment Leases									
131		$0	117	$0	$0	$0	$0	$0	$0	O.K.
132	C&WF Leases									
133		$0		$0	$0	$0	$0	$0	$0	O.K.
134	Total Capital Leases									
135		$0	T37	$0	$0	$0	$0	$0	$0	O.K.
136	Leasehold Impr., Alloc	0	Direct	0	0	0	0	0	0	O.K.
137	Leasehold Impr., Direct									
138		$0		$0	$0	$0	$0	$0	$0	O.K.
139	Total Leasehold Improvementsa									
140		$0		$0	$0	$0	$0	$0	$0	O.K.
141	Total Tangible Assets									
142										
143		$0	T37	$0	$0	$0	$0	$0	$0	O.K.
144	TOTAL INTANGIBLE ASSETS									
145										
146										
147	PROPERTY HELD FOR FUTURE US	$0	T46	$0	$0	$0	$0	$0	$0	O.K.

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	******* FCC PART 69 ******* InterLATA Investment Detail	Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
161	PLANT UNDER CONSTRUCTION									
162		$0	T46	$0	$0	$0	$0	$0	$0	O.K.
163	Short-term	144,022	T46	97,239	16,981	0	29,626	0	176	O.K.
164	Long-term									
165		$144,022		$97,239	$16,981	$0	$29,626	$0	$176	O.K.
166	Total Plt. Under Const.									
167										
168		$0	T46	$0	$0	$0	$0	$0	$0	O.K.
169	TELEPHONE PLANT ADJUSTMENT									
170		$0	T37	$0	$0	$0	$0	$0	$0	O.K.
171	CLASS B RTB STOCK									
172		$32,989	T37	$22,273	$3,890	$0	$6,786	$0	$40	O.K.
173	MATERIALS AND SUPPLIES									
174		$12,342	T37	$8,333	$1,455	$0	$2,539	$0	$15	O.K.
175	CASH WORKING CAPITAL									
176										
177	EQUAL ACCESS INVESTMENT	$0	Direct	$0	$0	$0	$0	$0	$0	O.K.

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	******* 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	$247,247	T28	$95,740	$54,993	$0	$95,944	$0	$570	O.K.
16	COE Switching	70,425	R44	0	53,439	0	16,987	0	0	O.K.
17	COE Operator	0	R32	0	0	0	0	0	0	O.K.
18	COE Transmission	276,255	R68	203,787	0	0	71,913	0	554	O.K.
19	IOT Equipment	0	R78	0	0	0	0	0	0	O.K.
20	Cable and Wire Facilities	561,513	R117	492,136	0	0	68,900	0	477	O.K.
21	Other Plant	0	T37	0	0	0	0	0	0	O.K.
22										
23	Total Accum. Depr., TPIS	$1,155,440		$791,664	$108,432	$0	$253,744	$0	$1,600	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.	$1,155,440		$791,664	$108,432	$0	$253,744	$0	$1,600	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	(37,932)	0	(225)	O.K.
45	Unclassified	(184,400)	T37	(124,501)	(21,742)	0				
46										
47	Total Accum. Def. Inc. Taxes	($184,400)		($124,501)	($21,742)	$0	($37,932)	$0	($225)	O.K.

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	******* 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	$893,728	R70	$423,049	$242,999	$0	$226,530	$0	$1,150	O K
14	Info. Orig./Term. Eqpt	0	R78	0	0	0	0	0	0	O K
15	C&W Facilities	1,608,878	R117	1,410,094	0	0	197,417	0	1,367	O K
16										
17	Total	$2,502,606		$1,833,143	$242,999	$0	$423,947	$0	$2,517	O K
18	Factor	1.000000		0.732494	0.097098	0.000000	0.169402	0.000000	0.001006	O K
19										
20	Sum: Sw., Trans., Other	$669,462	17	$0	$242,999	$0	$423,947	$0	$2,517	O K
21	Factor	1.000000		0.000000	0.362976	0.000000	0.633265	0.000000	0.003759	O K
22										
23	Central Office Equipment	$893,728	R70	$423,049	$242,999	$0	$226,530	$0	$1,150	O K
24	Info. Orig./Term. Eqpt	0	R78	0	0	0	0	0	0	O K
25	C&W Facilities, Excl. Exch. Message	198,784	R117-83	0	0	0	197,417	0	1,367	O K
26										
27	Total	$1,092,512		$423,049	$242,999	$0	$423,947	$0	$2,517	O K
28	Factor	1.000000		0.387226	0.222422	0.000000	0.388048	0.000000	0.002304	O K
29										
30	General Support Facilities	$498,211	R25	$192,920	$110,813	$0	$193,330	$0	$1,148	O K
31	Central Office Equipment	893,728	13	423,049	242,999	0	226,530	0	1,150	O K
32	Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O K
33	C&W Facilities	1,608,878	15	1,410,094	0	0	197,417	0	1,367	O K
34	Equal Access Investment	0	R177	0	0	0	0	0	0	O K
35										
36	Total	$3,000,816		$2,026,064	$353,812	$0	$617,277	$0	$3,664	O K
37	Factor	1.000000		0.675171	0.117905	0.000000	0.205703	0.000000	0.001221	O K
38										
39	Sum: Com. Ln., Sw., Trans.	$2,997,152	36	$2,026,064	$353,812	$0	$617,277	$0	$0	O K
40	Factor	1.000000		0.675996	0.118049	0.000000	0.205954	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	$3,000,816	Q26	$2,026,064	$353,812	$0	$617,277	$0	$3,664	O K
46	Factor	1.000000		0.675171	0.117905	0.000000	0.205703	0.000000	0.001221	O K

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	******* FCC PART 69 ******* Apportionment Factors	Part 36 Interl ATA 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											1
63	"BIG THREE" Expenses	$177,944	U171	$79,781	$27,137	$1,029	$45,201	$24,526	$266		0
64	Factor	1.000000		0.448352	0.152503	0.005781	0.254020	0.137843	0.001495		
65									2,520	O K	
66	Net Investment	2,219,130	P13	1,486,747	289,448	0	440,415	0	0.001136	O K	
67	Factor	1.000000		0.669969	0.130433	0.000000	0.198463	0.000000			

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	******** FCC PART 69 ******** Operating Expenses and Taxes	Part 36 Inter/LATA 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				$50	$9	$0	$15	$0	$0	O.K.
15	Network Support, Alloc.	$74	T37	0	0	0	0	0	0	O.K.
16	Network Support, Direct	0	Direct							
17				$50	$9	$0	$15	$0	$0	O.K.
18	Total Network Support Exp.	$74								
19				$8,925	$5,127	$0	$8,944	$0	$53	O.K.
20	General Support, Alloc.	$23,049	T30	0	0	0	0	0	0	O.K.
21	General Support, Direct	0	Direct							
22				$8,925	$5,127	$0	$8,944	$0	$53	O.K.
23	Total General Support Exp.	$23,049								
24				$17,131	$9,840	$0	$9,173	$0	$47	O.K.
25	Central Office Eq., Alloc.	$36,191	T31	0	0	0	0	0	0	O.K.
26	Central Office Eq., Direct	0	Direct							
27				$17,131	$9,840	$0	$9,173	$0	$47	O.K.
28	Total COE Exp.	$36,191								
29				$0	$0	$0	$0	$0	$0	O.K.
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							
33				$0	$0	$0	$0	$0	$0	O.K.
34	Total IOT Exp.	$0								
35				$41,792	$0	$0	$5,851	$0	$41	O.K.
36	Cable & Wire, Alloc.	$47,683	T33	0	0	0	0	0	0	O.K.
37	Cable & Wire, Direct	0	Direct							
38				$41,792	$0	$0	$5,851	$0	$41	O.K.
39	Total C&WF Exp.	$47,683								
40				$67,898	$14,975	$0	$23,983	$0	$140	O.K.
41	TOTAL PLT. SPEC. OPER. EXP.	$106,997								
42				$58,923	$9,840	$0	$15,024	$0	$87	O.K.
43	TOTAL PLT. SPEC., ex SUPPORT	$83,874								

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	******* FCC PART 69 ******* Operating Expenses and Taxes	Part 36 Inter/LATA 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.	$15,172	T18	$11,113	$1,473	$0	$2,570	$0	$15	O.K.
65	Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66										
67	Total Network Oper. Exp.	$15,172		$11,113	$1,473	$0	$2,570	$0	$15	O.K.
68										
69	Total Access Expenses	$0	Direct	$0	$0	$0	$0	$0	$0	O.K.
70										
71	Depr., Support Assets	$40,748	R23	$15,779	$9,063	$0	$15,812	$0	$94	O.K.
72	Depr., COE Switching	36,242	R44	0	29,018	0	9,224	0	0	O.K.
73	Depr., COE Operator	0	R32	0	0	0	0	0	0	O.K.
74	Depr., COE Transmission	57,588	R68	42,482	0	0	14,991	0	115	O.K.
75	Depr., IOT Equipment	0	R78	0	0	0	0	0	0	O.K.
76	Depr., C&W Facilities	88,724	R117	77,762	0	0	10,887	0	75	O.K.
77	Depr., PHFU	0	R147	0	0	0	0	0	0	O.K.
78										
79	Total Depreciation Expense	$225,303		$136,023	$38,081	$0	$50,914	$0	$285	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.	$225,303		$136,023	$38,081	$0	$50,914	$0	$285	O.K.
89										
90	TOTAL NON-SPEC. OPER. EXP.	$240,475		$147,136	$39,554	$0	$53,485	$0	$300	O.K.

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	******* FCC PART 69 ******* Operating Expenses and Taxes	Part 36 Inter/LATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
104	CUSTOMER OPERATIONS EXPENSE:									
105										
106	Marketing, Allocable	$1,142	T37	$771	$135	$0	$235	$0	$1	O.K.
107	Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108										
109	Total Marketing Expense	$1,142		$771	$135	$0	$235	$0	$1	O.K.
110										
111	Operator Service, Alloc.	$0	T51	$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	1,029	(F)	0	0	1,029	0	0	0	O.K.
118	Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119										
120	Total Directory	$1,029		$0	$0	$1,029	$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 PL	0	(H)	0	0	0	0	11,118	0	O.K.
125	Bus. Ofc., EU Message	11,118	(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	$11,118		$0	$0	$0	$0	$11,118	$0	O.K.
134										
135	Cust. Serv., Msg. Process	$6,657	(H)	0	0	0	0	6,657	0	O.K.
136	Cust. Serv., Other B&C	6,753	(H)	0	0	0	0	6,753	0	O.K.
137	Cust. Serv., CABS	29,077	T21	0	10,554	0	18,413	0	109	O.K.
138	Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139										
140	Total Customer Service	$42,487		$0	$10,554	$0	$18,413	$13,410	$109	O.K.
141										
142	Total BO, CS, OS, Dir.	$54,633		$0	$10,554	$1,029	$18,413	$24,528	$109	O.K.

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	******* FCC PART 69 ******* Operating Expenses and Taxes	Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
158	Other Cust. Serv., Alloc	$0	142	$0	$0	$0	$0	$0	$0	O.K.
159	Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	O.K.
160										
161	Total Other Cust. Serv.	$0		$0	$0	$0	$0	$0	$0	O.K.
162										
163	TOTAL CUSTOMER OPER. EXP.	$55,775		$771	$10,689	$1,029	$18,648	$24,528	$111	O.K.
164										
165	"BIG-THREE" EXPENSES:									
166										
167	Total Plt. Specific Exp.	$106,997	41	$67,898	$14,975	$0	$23,983	$0	$140	O.K.
168	Total Plt Non-specific Exp.	15,172	62 + 67 +69	11,113	1,473	0	2,570	0	15	
169	Total Customer Operations	55,775	183	771	10,689	1,029	18,648	24,528	111	O.K.
170										
171	TOTAL "BIG THREE" EXPENSES	$177,944		$79,781	$27,137	$1,029	$45,201	$24,528	$266	
172										
173	CORPORATE OPERATIONS EXPENSE:									
174										
175	Exec. and Planning, Alloc.	$18,000	T64	$8,070	$2,745	$104	$4,572	$2,481	$27	O.K.
176	Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O.K.
177										
178	Total Exec. and Planning	$18,000		$8,070	$2,745	$104	$4,572	$2,481	$27	O.K.
179										
180	Admin. & General, Allocable	$58,370	T64	$26,170	$8,902	$337	$14,827	$8,046	$87	O.K.
181	Admin. & General, Direct	0	Direct	0	0	0	0	0	0	O.K.
182										
183	Total Admin. and Gen.	$58,370		$26,170	$8,902	$337	$14,827	$8,046	$87	O.K.
184										
185	TOTAL CORPORATE OPERATIONS	$76,369		$34,240	$11,647	$441	$19,399	$10,527	$114	O.K.
186										
187	NON-INCOME TAXES:									
188										
189	Non-income Taxes, Allocable	$14,583	T37	$9,846	$1,719	$0	$3,000	$0	$18	O.K.
190	Non-income Taxes, Direct	0	Direct	0	0	0	0	0	0	O.K.
191										
192	Total Non-income Taxes	$14,583		$9,846	$1,719	$0	$3,000	$0	$18	O.K.
193										
194	TOTAL OPER. EXP. AND TAXES	$494,198		$259,891	$78,584	$1,470	$118,515	$35,055	$683	O.K.
195										

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SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME: SDPUC
PERIOD ADDRESSED: ENDING DECEMBER 31, 1992
RUN DATE AND TIME: 26-Jun-97 03:17:34 PM

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	0	---	---	---	---	---	---	---
22	Land, Direct	0	---	0	0	0	0	0	0
23	Motor Vehicles	0	---	---	---	---	---	---	---
24	Aircraft	0	---	---	---	---	---	---	---
25	Special Purpose Vehicles	0	---	---	---	---	---	---	---
26	Garage Work Equipment	0	---	---	---	---	---	---	---
27	Other Work Equipment	0	---	---	---	---	---	---	---
28	Buildings, Allocable	5,238,992	---	---	---	---	---	---	---
29	Buildings, Direct	0	---	0	0	0	0	0	0
30	Furniture	0	---	---	---	---	---	---	---
31	Office Equipment	0	---	---	---	---	---	---	---
32	General Purpose Computers	0	---	---	---	---	---	---	---
33	CAT 1 Oper. Sys., TSPS	0	---	---	---	---	---	---	---
34	CAT 1 Oper. Sys., Other TSPS	0	---	---	---	---	---	---	---
35	CAT 1 Oper. Sys., Aux. Pos	0	---	---	---	---	---	---	---
36	CAT 1 Oper. Sys., Other	0	---	0	0	0	0	0	0
37	CAT 2 Tandem Sw. Allocable	686,047	---	---	---	---	---	---	---
38	CAT 2 Tandem Sw. Direct	0	---	0	0	0	0	0	0
39	CAT 3 Local Sw. Allocable	3,694,676	---	---	---	---	---	---	---
40	CAT 3 Local Sw. Direct	0	---	0	0	0	0	0	0
41	CAT 4.12 Exchange Trunk	0	---	---	---	---	---	---	---
42	CAT 4.12 Exch. Tr. Direct	30,691	---	30,691	0	0	0	0	0
43	CAT 4.13 Exch. Ln. Mag., PL & WAT	4,063,340	---	---	---	---	---	---	---
44	Reserved	0	---	---	---	---	---	---	---
45	CAT 4.13 Direct	0	---	0	0	0	0	0	0
46	CAT 4.23 Message, PL & WATS	1,083,930	---	---	---	---	---	---	---
47	Reserved	0	---	---	---	---	---	---	---
48	CAT 4.23 Direct	81,777	---	81,777	0	0	0	0	0
49	CAT 4.3 HPI Message	380,077	---	---	---	---	---	---	---
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

SDPUC
ENDING DECEMBER 31, 1992

	******* FCC PART 36 *******	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate					
					Message Telephone Service		Private Line		TOTAL INTRASTATE	
					InterLATA	IntraLATA	InterLATA	IntraLATA		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
70	CAT 2 CP Equipment	0	---	---	---	---	---	---	---	0
71	Reserved	0	---	---	---	---	---	---	---	
72	Reserved	0	---	---	---	---	---	---	---	0
73	CAT 1.3 Joint Mag., Cat. 1.1 & 1.2 PL	13,543,785	---	---	---	---	---	---	---	
74	Other CAT 1 C&WF	0	---	---	---	---	---	---	---	0
75	CAT 2 C&WF	0	---	---	---	---	---	---	---	
76	CAT 2 C&WF, Wideband	0	---	---	---	---	---	---	---	
77	CAT 3 Joint Message & PL/WATS	1,757,905	---	---	---	---	---	---	---	0
78	Reserved	0	---	---	---	---	---	---	---	
79	CAT 3 Direct	517,454	---	517,454	---	---	---	---	---	
80	CAT 4 Message	476,751	---	---	---	---	---	---	---	0
81	CAT 4 WATS	0	---	0	0	0	0	0	0	0
82	CAT 4 Direct	0	---	0	0	0	0	0	0	
83	Allocable Support Leases	0	---	---	---	---	---	---	---	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	---	---	---	---	---	---	---	0
88	COE Transmission	0	---	---	---	---	---	---	---	0
89	COE Direct	0	---	0	0	0	0	0	0	0
90	IOT Leases	0	---	0	0	0	0	0	0	0
91	C&WF Leases	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	---	---	---	---	---	---	---	0
96	Leasehold Imp. IOT	0	---	0	0	0	0	0	0	0
97	Leasehold Imp. C&WF	0	---	0	0	0	0	0	0	0
98	Leasehold Imp. Other	0	---	0	---	---	---	---	---	
99	Allocable Acct. No. 2690	0	---	---	0	0	0	0	0	0
100	Direct Acct. No. 2690	334,136	---	0	---	---	---	---	---	
101	Materials and Supplies	0	---	---	---	---	---	---	---	
102	RTB Stock	0	---	---	---	---	---	---	---	
103	Tele. Plt. Adjust. - Alloc	0	---	0	0	0	0	0	0	0
104	Tele. Plt. Adjust. - Direct	0	---	0	0	0	0	0	0	0
105	Other Assets, Net	0	---	0	0					
106	Other Liab., Def. Cr., Net									

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SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

SDPUC
ENDING DECEMBER 31, 1992

	******* FCC PART 36 *******	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE
					Message Telephone Service		Private Line		
					InterLATA	IntraLATA	InterLATA	IntraLATA	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
123	TPUC -- Short Term, Alloc	0	---	---	---	---	---	---	0
124	TPUC -- Short Term, Direct	0	---	0	0	0	0	0	0
125	TPUC -- Long Term, Alloc	0	---	---	---	---	---	---	0
126	TPUC -- Long Term, Direct	1,514,474	---	1,008,350	143,877	345,918	145	16,184	506,124
127									
128	RESERVES AND DEFERRALS								
129	Acc. Depr. Support Assets	2,599,950	---	---	---	---	---	---	---
130	Acc. Depr. COE Switching	963,378	---	---	---	---	---	---	---
131	Acc. Depr. COE Operator	0	---	---	---	---	---	---	---
132	Acc. Depr. COE Transmission	2,716,759	---	---	---	---	---	---	---
133	Acc. Depr. IOT Equipment	0	---	---	---	---	---	---	---
134	Acc. Depr. Cable and Wire Facilities	5,687,417	---	---	---	---	---	---	---
135	Acc. Depr. Other Plant	0	---	0	0	0	0	0	0
136	Accum. Amort., Tangible Inv	0	---	---	---	---	---	---	---
137	Accum. Amort., Intang. Inv	0	---	---	---	---	---	---	---
138	Accum. Amort., Other	0	---	0	0	0	0	0	0
139	Acc. Def. IT Support Assets	0	---	---	---	---	---	---	---
140	Acc. Def. IT COE Switching	0	---	---	---	---	---	---	---
141	Acc. Def. IT COE Operator	0	---	---	---	---	---	---	---
142	Acc. Def. IT COE Trans.	0	---	---	---	---	---	---	---
143	Acc. Def. IT IOT Equipment	0	---	---	---	---	---	---	---
144	Acc. Def. IT C&WF	0	---	---	---	---	---	---	---
145	Acc. Def. IT Unclassified	(1,939,085)	---	(1,291,062)	(184,215)	(442,902)	(185)	(20,721)	(648,023)
146									
147	OPERATING EXPENSES AND TAXES								
148	Network Support, Alloc	776	---	---	---	---	---	---	---
149	Network Support, Direct	0	---	0	0	0	0	0	0
150	General Support, Alloc	242,375	---	---	---	---	---	---	---
151	General Support, Direct	0	---	0	0	0	0	0	0
152	Central Office Eq., Alloc	405,771	---	---	---	---	---	---	---
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	482,970	---	---	---	---	---	---	---
159	Cable & Wire, Direct	0	---	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

SDPUC
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	******* FCC PART 36 *******	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate					
					Message Telephone Service				Private Line		TOTAL INTRASTATE
					InterLATA	IntraLATA	InterLATA	IntraLATA		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)		(I)
176	Oth. Plt. and Equip., Alloc	0	---	---	---	---	---	---	---	0
177	Oth. Plt. and Equip., Direct	0	---	0	---	0	0	0	0	0
178	Network Operations, Alloc	159,544	---	---	---	---	---	---	---	0
179	Network Operations, Direct	0	---	0	0	0	0	0	0	0
180	Total Access Expense	0	---	0	0	0	0	0	0	
181	Depr., Support Assets	428,493	---	---	---	---	---	---	---	
182	Depr., COE Switching	523,129	---	---	---	---	---	---	---	
183	Depr., COE Operator	0	---	---	---	---	---	---	---	
184	Depr., COE Transmission	568,339	---	---	---	---	---	---	---	
185	Depr., IOT Equipment	0	---	---	---	---	---	---	---	
186	Depr., C&W Facilities	898,666	---	---	---	---	---	---	---	
187	Amort., Tangible Assets	0	---	---	---	---	---	---	---	0
188	Amort., Intangible Assets	0	---	0	0	0	0	0	0	0
189	Other Amortization	0	---	0	0	0	0	0	---	
190	Direct Assigned Amort.	0	---	---	---	---	---	---	---	0
191	Marketing, Allocable	13,696	---	0	0	0	0	0	0	0
192	Marketing, Direct	0	---	---	---	---	---	---	---	
193	Operator Service, Alloc	0	---	0	0	0	0	0	0	0
194	Operator Service, Direct	0	---	22,965	0	0	0	0	0	0
195	Classified Directory	22,965	---	---	---	---	---	---	---	
196	Alphabetical Directory	20,693	---	---	---	---	---	---	---	
197	Foreign Directory	0	---	---	---	---	---	---	---	
198	Bus. Ofc., EU Presubscription	0	---	---	---	---	---	---	---	
199	Bus. Ofc., EU MTS & WATS	198,003	---	---	---	---	---	---	---	
200	Bus. Ofc., EU Access, P/L & all Other	0	---	---	---	---	---	---	---	
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	---	---	---	---	---	---	---	0
205	Cust. Svc., Direct	72,086	---	0	0	0	0	0	---	
206	Cust. Serv., Mkg. Process	157,384	---	---	---	---	---	---	---	
207	Cust. Serv., Other B&C	116,306	---	---	---	---	---	---	---	
208	Cust. Serv., CASS	8,283	---	0	0	0	0	0	0	0
209	Cust. Serv., EU Common Line	0	---	---	---	---	---	---	---	
210	Other Cust. Serv., Alloc	823	---	0	0	0	0	0	0	0
211	Other Cust. Serv., Direct	192,822	---	---	---	---	---	---	---	
212	Exec. and Planning, Alloc	0	---	0	0	0	0	0	0	0
213	Exec. and Planning, Direct		---							

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SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

SDPUC
ENDING DECEMBER 31, 1992

	******* FCC PART 36 *******	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				
					Message Telephone Service		Private Line		TOTAL INTRASTATE
					InterLATA	IntraLATA	InterLATA	IntraLATA	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
230	Admin. & General, Allocable	625,286	---	---	---	---	---	---	---
231	Admin. & General, Direct	89,583	---	0	0	0	0	0	0
232	Non-income Taxes, Allocable	153,346	---	---	---	---	---	---	---
233	Non-income Taxes, Direct	2,505	---	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	(70,960)	---	---	---	---	---	---	---
241	ITC Amortization	0	---	---	---	---	---	---	---
242	Other Return Adjustments	0	---	0	0	0	0	0	0
243	Contributions	6,038	---	---	---	---	---	---	---
244	Interest Expense	487,649	---	---	---	---	---	---	---
245	Capital Lease Expense	0	---	---	---	---	---	---	---
246	Capitalized Payroll taxes	0	---	---	---	---	---	---	---
247	Depreciation Adjustment	0	---	---	---	---	---	---	---
248	Other Income Adjustments	894,712	---	597,403	84,329	203,604	80	9,296	297,309
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

SDPUC
ENDING DECEMBER 31, 1992

	******* FCC PART 36 *******	TOTAL COMPANY	Source/ Allocator	Other	Interstate Private Line InterLATA	Interstate Private Line IntraLATA	Intrastate Private Line InterLATA	Intrastate Private Line IntraLATA	TOTAL INTRASTATE
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
271	Working Loops	9,907	---	146	115	0	1	75	76
272	Equivalent Interexchange Cct. Miles	62,132	---	0	8,904	0	0	3,974	3,974
273	Interexchange Circuit Terminations	1,466	---	0	63	0	1	48	49

WEST RIVER TELECOMMUNICATIONS COOP
SWITCHED ACCESS RATE DEVELOPMENT

EXHIBIT A
28-May-97
FN: P:\WRSDAC96

REVENUE REQUIREMENT SUMMARY

INTRALATA	TOTAL NTH/STH DAKOTA	SOUTH DAKOTA PERCENT	SOUTH DAKOTA REV REQ
SOUTH DAKOTA COMMON LINE ELEMENTS (1996):			
COMMON LINE REVENUE REQUIREMENT	$1,139,232	6.55%	$74,595
SOUTH DAKOTA TRAFFIC SENSITIVE ELEMENTS (1996):			
LOCAL SWITCHING (Includes Info)	$246,154	6.55%	$16,263
LOCAL TRANSPORT	330,550	6.55%	21,663
TOTAL TRAFFIC SENSITIVE			$37,926

INTERLATA	TOTAL NTH/STH DAKOTA	SOUTH DAKOTA PERCENT	SOUTH DAKOTA REV REQ
SOUTH DAKOTA COMMON LINE ELEMENTS (1996):			
COMMON LINE REVENUE REQUIREMENT	$486,173	3.67%	$17,800
SOUTH DAKOTA TRAFFIC SENSITIVE ELEMENTS (1996):			
LOCAL SWITCHING (Includes Info)	$101,786	3.67%	$3,734
LOCAL TRANSPORT	148,200	3.67%	5,437
TOTAL TRAFFIC SENSITIVE			$9,171

CARRIER COMMON LINE RATE DEVELOPMENT

	INTERLAT	INTRALATA	
1996 REVENUE REQUIREMENT			$92,395
1996 MINUTES OF USE:			
CCL ORIGINATING	61,908	569,137	
CCL TERMINATING	171,565	232,973	
TOTAL CCL MINUTES			1,035,583
CCL COST PER MINUTE			$0.08922

TRAFFIC SENSITIVE RATE DEVELOPMENT

LOCAL SWITCHING REVENUE REQUIREMENT	$19,997
LOCAL SWITCHING MINUTES OF USE	1,035,583
LOCAL SWITCHING RATE PER MOU	$0.01931
LOCAL TRANSPORT REVENUE REQUIREMENT	$27,100
LOCAL TRANSPORT MINUTES OF USE	1,035,583
LOCAL TRANSPORT RATE PER MOU	$0.02617

COMPANY NAME	West River Telecommunications
NECA CODE	381637
COMPANY CODE	645
STATE	North Dakota
STATE AREA	
CONTACT NAME	David D. Clark
CONTACT TELEPHONE #	719-594-5831
FOR PERIOD	1996 Estimate (4/97)
FILE NAME	0645_95096SD
COMMENT #1	EAS is ITV
COMMENT #2	Used for SD filing

REPORT	PART 36
JURISDICTION	ALL JURISDICTIONS
DATE	06/02/97

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West River Telecommunications
1996 Estimate (4/97)

PAGE: 1
06/02/97

ALL JURISDICTIONS

LINE ACCT CAT	TOTAL	EAS	USWC	LOCAL	INTER-STATE MESSAGE TOLL INTER-LATA	INTRA-LATA	INTER-STATE PRIVATE LINE INTER-LATA	INTRA-LATA	INTRA-STATE MESSAGE TOLL INTER-LATA	INTRA-LATA	INTRA-STATE PRIVATE LINE INTER-LATA	INTRA-LATA
201 RATE BASE	23,425,898	291,250	166,075	6,957,838	7,797,709	0	441,630	0	2,304,710	5,320,794	3,096	343,796
202 RATE		0.100000	0.100000	0.100000	0.112500	0.000000	0.112500	0.000000	0.100000	0.100000	0.100000	0.100000
203 RETURN	2,445,582	29,125	16,608	695,784	877,242	0	49,683	0	230,471	532,079	310	34,380
205 DEDUCTS	1,382,363	17,077	9,821	410,547	499,683	0	25,879	0	130,292	314,578	124	14,361
206 INVEST TAX CR	0	0	0	0	0	0	0	0	0	0	0	0
207 BEFORE FED TAX	1,063,219	12,048	6,787	285,237	417,559	0	23,804	0	90,179	217,501	86	10,018
208 SURTAX	12,687,400	150,729	90,136	3,768,025	4,218,997	0	237,519	0	1,195,838	2,887,213	1,139	131,814
209 FED INC TAX	547,719	6,207	3,496	146,940	215,106	0	13,363	0	46,456	112,046	44	5,161
210 BAL BEF ST TAX	1,610,938	18,255	10,283	432,177	632,665	0	36,067	0	136,635	329,547	130	15,179
211 ST INCOME TAX	185,743	2,105	1,186	49,830	72,946	0	4,159	0	15,754	37,997	15	1,750
212 RETURN PLUS TAX	3,179,043	37,437	21,290	893,554	1,165,294	0	66,105	0	282,681	682,122	269	31,291
213 EXPENSES	5,390,371	45,154	32,721	1,618,371	1,863,309	0	79,496	0	494,416	1,210,294	448	46,362
214 GROSS REC TAX	0	0	0	0	0	0	0	0	0	0	0	0
215 SUBTOTAL	8,569,414	82,591	54,011	2,510,825	3,038,503	0	145,601	0	777,097	1,892,416	717	77,653
216 AFUDC	70,960	870	533	21,417	23,070	0	1,356	0	6,741	16,308	7	758
217 REVENUE REQ	8,498,454	81,721	53,478	2,489,408	3,005,433	0	144,245	0	770,356	1,876,108	710	76,895

ALL JURISDICTIONS

LINE	ACCT	CAT	TOTAL	EAS	USMC	LOCAL	INTER-STATE INTER-LATA	MESSAGE TOLL INTRA-LATA	INTER-STATE INTER-LATA	PRIVATE LINE INTRA-LATA	INTRA-STATE INTER-LATA	MESSAGE TOLL INTRA-LATA	INTRA-STATE INTER-LATA	PRIVATE LINE INTRA-LATA
		EXPENSES												
301		PLT SPEC	1,131,892	12,540	8,578	334,377	379,271	0	20,569	0	106,887	258,008	110	11,653
302			1.000000	0.011079	0.007578	0.295326	0.335078	0.000000	0.018172	0.000000	0.094432	0.227944	0.000097	0.010294
303		PLT NONSPEC	2,576,171	24,994	19,429	732,337	906,977	0	43,314	0	240,328	584,354	246	24,793
304			1.000000	0.009702	0.007387	0.284273	0.352064	0.000000	0.016775	0.000000	0.093250	0.226830	0.000095	0.009624
305		CUST OPER	612,638	0	0	334,907	174,772	0	2,225	0	55,378	142,978	18	1,950
306			1.000000	0.000000	0.000000	0.383443	0.200383	0.000000	0.002633	0.000000	0.091047	0.233385	0.000029	0.003183
307		CORP OPER	907,791	5,672	3,916	267,930	349,197	0	10,441	0	76,210	188,106	59	6,260
308			1.000000	0.006248	0.004314	0.295145	0.384666	0.000000	0.011502	0.000000	0.083951	0.207213	0.000065	0.006896
309		TAX & MISC	161,889	1,948	1,198	48,830	52,992	0	3,047	0	15,313	36,848	15	1,708
310			1.000000	0.012033	0.007400	0.301565	0.327334	0.000000	0.018822	0.000000	0.094590	0.227613	0.000093	0.010550
311		TOTAL EXP & TAX	5,390,371	45,154	32,731	1,618,271	1,863,209	0	79,496	0	494,116	1,210,294	448	46,362
312			1.000000	0.008377	0.006070	0.300215	0.345655	0.000000	0.014748	0.000000	0.091722	0.224529	0.000083	0.008601
		RATE BASE												
313	2001	2110	5,238,992	64,209	39,375	1,581,187	1,703,288	0	100,112	0	497,710	1,196,626	501	55,984
314			1.000000	0.012256	0.007516	0.301811	0.325117	0.000000	0.019109	0.000000	0.095001	0.228408	0.000096	0.010686
315	2011	2210	4,380,723	0	0	555,079	2,603,457	0	0	0	320,241	901,946	0	0
316			1.000000	0.000000	0.000000	0.126709	0.594299	0.000000	0.000000	0.000000	0.073102	0.205890	0.000000	0.000000
317	2001	2220	0	0	0	0	0	0	0	0	0	0	0	0
318			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
319	2001	2230	5,639,988	0	81,777	1,793,234	1,642,964	0	93,750	0	572,356	1,338,516	1,149	66,353
320			1.000000	0.000000	0.014499	0.317948	0.300172	0.000000	0.016622	0.000000	0.101481	0.237326	0.000204	0.011767
321	2001	2310	0	0	0	0	0	0	0	0	0	0	0	0
322			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
323	2001	2410	16,295,895	322,535	116,010	5,594,344	4,259,567	0	409,137	0	1,607,511	3,770,455	1,367	314,969
324			1.000000	0.019792	0.007119	0.343298	0.261388	0.000000	0.025107	0.000000	0.098645	0.231375	0.000084	0.013192
325	2001	2680	0	0	0	0	0	0	0	0	0	0	0	0
326			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
327	2001	2690	0	0	0	0	0	0	0	0	0	0	0	0
328			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
329	2001	NONASSIGN	0	0	0	0	0	0	0	0	0	0	0	0
330			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
331	2001	TOTAL	31,555,598	386,744	237,163	9,523,834	10,259,376	0	602,999	0	2,997,818	7,307,543	3,017	337,305
332			1.000000	0.012256	0.007516	0.301811	0.325117	0.000000	0.019109	0.000000	0.095001	0.228408	0.000096	0.010686
333	2003	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0
334			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
335	2003	TOTAL	1,514,474	18,561	11,381	457,085	492,383	0	28,940	0	143,877	345,918	145	16,184
336			1.000000	0.012256	0.007515	0.301811	0.325118	0.000000	0.019109	0.000000	0.095001	0.228408	0.000096	0.010686
339	2005	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0
340			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
341		1402 RTB	0	0	0	0	0	0	0	0	0	0	0	0
342			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
343	3XXX	TOTAL	-11,967,504	-144,433	-99,423	-3,733,828	-3,719,945	0	-237,634	0	-1,154,161	-2,752,880	-1,379	-134,722
344			1.000000	0.012069	0.008308	0.311895	0.310836	0.000000	0.019857	0.000000	0.096441	0.230030	0.000107	0.011257
345	4XXX	TOTAL	1,939,085	23,765	14,574	585,239	630,430	0	37,054	0	184,215	443,902	185	20,721
346			1.000000	0.012256	0.007516	0.301812	0.325117	0.000000	0.019109	0.000000	0.095001	0.228408	0.000095	0.010686
347		1220.1	334,136	6,613	2,379	114,708	87,339	0	8,389	0	32,961	77,311	28	4,408
348			1.000000	0.019791	0.007120	0.343297	0.261388	0.000000	0.025107	0.000000	0.098645	0.231376	0.000084	0.013192
349		1220.2 CPE	0	0	0	0	0	0	0	0	0	0	0	0
350			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
351		1439 F.A.	0	0	0	0	0	0	0	0	0	0	0	0
352			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
353		1410/4310	0	0	0	0	0	0	0	0	0	0	0	0
354			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
355		WORK CASH	50,109	0	0	0	48,327	0	1,882	0	0	0	0	0
356			1.000000	0.000000	0.000000	0.000000	0.964443	0.000000	0.037558	0.000000	0.000000	0.000000	0.000000	0.000000
357		RATE-BASE	33,425,898	391,250	166,075	6,957,838	7,797,709	0	441,630	0	2,304,710	5,330,794	3,096	343,706
358			1.000000	0.011433	0.007089	0.297015	0.333068	0.000000	0.018852	0.000000	0.094114	0.227133	0.000089	0.010407

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West River Telecommunications
1996 Estimate (4/97)

ALL JURISDICTIONS

LINE	ACCT	CAT	TOTAL	EAS	LSMC	LOCAL	INTER-STATE INTER-LATA	INTER-STATE MESSAGE TOLL INTRA-LATA	INTER-STATE PRIVATE LINE INTER-LATA	INTER-STATE PRIVATE LINE INTRA-LATA	INTRA-STATE MESSAGE TOLL INTER-LATA	INTRA-STATE MESSAGE TOLL INTRA-LATA	INTRA-STATE PRIVATE LINE INTER-LATA	INTRA-STATE PRIVATE LINE INTRA-LATA
		PLANT SPECIFIC												
401	6110	NET SUPPORT	776	10	6	234	252	0	15	0	74	177	0	8
402			1.000000	0.012887	0.007732	0.301546	0.324742	0.000000	0.019330	0.000000	0.095361	0.228093	0.000000	0.010309
403	6120	GEN SUPPORT	342.375	2.971	1.823	73.151	78.800	0	4.632	0	33.026	55.360	23	2.590
404			1.000000	0.012258	0.007517	0.301809	0.325116	0.000000	0.019101	0.000000	0.095002	0.228306	0.000095	0.010686
405	6210	C.O. SWITCH	263.163	0	2.148	61.670	112.833	0	2.462	0	33.441	58.039	30	1.740
406			1.000000	0.000000	0.008162	0.234342	0.428756	0.000000	0.009355	0.000000	0.089074	0.220585	0.000114	0.006612
409	6220	OPER SYS	0	0	0	0	0	0	0	0	0	0	0	0
410			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
411	6230	C.O. TRANS	142.609	0	1.164	33.420	61.144	0	1.334	0	12.703	31.485	16	943
412			1.000000	0.000000	0.008162	0.234347	0.428754	0.000000	0.009354	0.000000	0.089076	0.220583	0.000112	0.006612
413	6310	1 IOT	0	0	0	0	0	0	0	0	0	0	0	0
414			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
415	6310	2 CPE	0	0	0	0	0	0	0	0	0	0	0	0
416			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
417	6410	CBRF	482.970	9.559	3.438	165.802	126.343	0	13.126	0	47.643	111.747	41	8.371
418			1.000000	0.019792	0.007118	0.343297	0.261589	0.000000	0.027107	0.000000	0.098646	0.231375	0.000085	0.013191
419	TOTAL	PLANT SPEC	1,131.893	12.540	8.578	334.277	379.271	0	20.569	0	106.887	258.008	110	11.653
420			1.000000	0.011079	0.007578	0.295336	0.335078	0.000000	0.018172	0.000000	0.094432	0.227944	0.000097	0.010294
		PLANT NON-SPECIFIC												
421	6510	OTH PLANT	0	0	0	0	0	0	0	0	0	0	0	0
422			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
423	6530	NET OPER	159.544	1.955	1.199	48.152	51.871	0	3.049	0	15.157	36.441	15	1.705
424			1.000000	0.012254	0.007515	0.301810	0.325130	0.000000	0.019111	0.000000	0.095002	0.228407	0.000094	0.010687
425	6540	ACCESS	0	0	0	0	0	0	0	0	0	0	0	0
426			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
427	6560	DEPR & AMORT	2,416.637	33.839	17.830	684.185	855.106	0	40.165	0	225.071	547.913	331	33.887
428			1.000000	0.009534	0.007378	0.283116	0.353843	0.000000	0.016620	0.000000	0.093134	0.226726	0.000096	0.009553
429	TOT	NONSPE TOTAL	2,576.171	34.994	19.029	732.337	906.977	0	43.214	0	240.228	584.354	346	34.592
430			1.000000	0.009703	0.007387	0.284373	0.352064	0.000000	0.016775	0.000000	0.093250	0.226830	0.000095	0.009634
		CUSTOMER OPERATIONS												
431	6610	MARKETING	13.696	0	0	2.862	5.298	0	383	0	1.142	3.861	3	248
432			1.000000	0.000000	0.000000	0.208966	0.386879	0.000000	0.030063	0.000000	0.083382	0.281907	0.000146	0.018107
433	6620	10 OPER SERV	0	0	0	0	0	0	0	0	0	0	0	0
434			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
435	6620	21 DIR CLASS	22.965	0	0	22.965	0	0	0	0	0	0	0	0
436			1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
437	6620	22 DIR OTH	0	0	0	0	0	0	0	0	0	0	0	0
438			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
439	6620	23 DIR ALPHA	20.693	0	0	12.609	4.645	0	0	0	1.039	2.410	0	0
440			1.000000	0.000000	0.000000	0.609336	0.224472	0.000000	0.000000	0.000000	0.049737	0.116465	0.000000	0.000000
441	6620	24 DIR FOR	0	0	0	0	0	0	0	0	0	0	0	0
442			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

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1996 Estimate (4/97)

ALL JURISDICTIONS

LINE	ACCT	CAT	TOTAL	EAS	USMC	LOCAL	INTER-STATE MESSAGE TOLL INTER-LATA	INTER-STATE MESSAGE TOLL INTRA-LATA	INTER-STATE PRIVATE LINE INTER-LATA	INTER-STATE PRIVATE LINE INTRA-LATA	INTRA-STATE MESSAGE TOLL INTER-LATA	INTRA-STATE MESSAGE TOLL INTRA-LATA	INTRA-STATE PRIVATE LINE INTER-LATA	INTRA-STATE PRIVATE LINE INTRA-LATA
		LOCAL BUSINESS END USER												
501	6620	3111 LOC SO	89.129	0	0	89.129	0	0	0	0	0	0	0	0
502			1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
503	6620	3112 PRE SO	0	0	0	0	0	0	0	0	0	0	0	0
504			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
505	6620	3113 DIR SO	0	0	0	0	0	0	0	0	0	0	0	0
506			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
507	6620	3114 OWN SO	0	0	0	0	0	0	0	0	0	0	0	0
508			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
509	6620	3115 NON SO	0	0	0	0	0	0	0	0	0	0	0	0
510			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
511	6620	3116 OTH SO	0	0	0	0	0	0	0	0	0	0	0	0
512			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
513	6620	3117TOT EU SO	89.129	0	0	89.129	0	0	0	0	0	0	0	0
514			1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
515	6620	3121 OWN PBC	6.189	0	0	6.189	0	0	0	0	0	0	0	0
516			1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
517	6620	3122 NON PBC	68.219	0	0	37.092	0	1.668	0	0	9.551	38.432	14	1.462
518			1.000000	0.000000	0.000000	0.397133	0.000000	0.024451	0.000000	0.000000	0.140005	0.416775	0.000205	0.021431
519	6620	3123 OTH PBC	0	0	0	0	0	0	0	0	0	0	0	0
520			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
521	6620	3124 LOC PBC	19.119	0	0	19.119	0	0	0	0	0	0	0	0
522			1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
523	6620	3125TOT EU PC	93.527	0	0	19.119	33.281	0	1.668	0	9.551	38.432	14	1.462
524			1.000000	0.000000	0.000000	0.204422	0.355844	0.000000	0.017834	0.000000	0.102130	0.303998	0.000150	0.015633
525	6620	3131 OWN INQ	1.016	0	0	0	1.016	0	0	0	0	0	0	0
526			1.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
527	66"0	3132 NON INQ	11.194	0	0	0	4.446	0	274	0	1.567	4.665	2	240
528			1.000000	0.000000	0.000000	0.000000	0.397177	0.000000	0.024477	0.000000	0.139986	0.416741	0.000179	0.021448
53*	6620	3133 OTH INQ	0	0	0	0	0	0	0	0	0	0	0	0
532			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
533	6620	3134 LOC INQ	3.137	0	0	3.137	0	0	0	0	0	0	0	0
534			1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
535	6620	3135TOT EU INQ	15.347	0	0	3.137	5.462	0	274	0	1.567	4.665	2	240
536			1.000000	0.000000	0.000000	0.204405	0.355900	0.000000	0.017854	0.000000	0.102105	0.303966	0.000130	0.015636
		LOCAL BUSINESS IX												
539	6620	3141 SO PROC	0	0	0	0	0	0	0	0	0	0	0	0
540			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
541	6620	3142 B&C SO	0	0	0	0	0	0	0	0	0	0	0	0
542			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
543	6620	3144TOT IX SO	0	0	0	0	0	0	0	0	0	0	0	0
544			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
545	6620	3151 PAY&COL	0	0	0	0	0	0	0	0	0	0	0	0
546			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
547	6620	3152 B&C PBC	0	0	0	0	0	0	0	0	0	0	0	0
548			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
549	6620	3155TOT IX PC	0	0	0	0	0	0	0	0	0	0	0	0
550			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
551	6620	3161 BILLING	0	0	0	0	0	0	0	0	0	0	0	0
552			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
553	6620	3162 B&C INQ	0	0	0	0	0	0	0	0	0	0	0	0
554			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
555	6620	3165TOT IXINQ	0	0	0	0	0	0	0	0	0	0	0	0
556			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
557	6620	317 COIN ADM	2.389	0	0	1.845	176	0	0	0	1	366	0	0
558			1.000000	0.000000	0.000000	0.772390	0.073671	0.000000	0.000000	0.000000	0.000837	0.153202	0.000000	0.000000
559	6620	31 TOTBUSOFC	200.392	0	0	113.230	38.919	0	1.943	0	11.120	33.463	16	1.702
560			1.000000	0.000000	0.000000	0.565043	0.194214	0.000000	0.009691	0.000000	0.055491	0.166988	0.000080	0.008493

ALL JURISDICTIONS

LINE ACCT	CAT	TOTAL	EAS	USMC	LOCAL	INTER-STATE MESSAGE TOLL INTER-LATA	INTRA-STATE MESSAGE TOLL INTRA-LATA	INTER-STATE PRIVATE LINE INTER-LATA	INTRA-STATE PRIVATE LINE INTRA-LATA	INTRA-STATE MESSAGE TOLL INTER-LATA	INTRA-STATE MESSAGE TOLL INTRA-LATA	INTRA-STATE PRIVATE LINE INTER-LATA	INTRA-STATE PRIVATE LINE INTRA-LATA
	REVENUE ACCOUNTING												
601	6630 50 MSG PROC	72,086	0	0	0	28,809	0	0	0	6,657	36,620	0	0
602		1.000000	0.000000	0.000000	0.000000	0.399648	0.000000	0.000000	0.000000	0.092348	0.508044	0.000000	0.000000
603	6630 61	8,383	0	0	0	8,383	0	0	0	0	0	0	0
604		1.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
605	6630 62	157,384	0	0	83,242	29,842	0	0	0	6,753	37,547	0	0
606		1.000000	0.000000	0.000000	0.528910	0.189613	0.000000	0.000000	0.000000	0.042908	0.238569	0.000000	0.000000
607	6630 70	116,306	0	0	-1	58,153	0	0	0	29,077	29,077	0	0
608		1.000000	0.000000	0.000000	-0.000009	0.500001	0.000000	0.000000	0.000000	0.250004	0.250004	0.000000	0.000000
609	TOT REV ACCT	354,059	0	0	83,241	125,087	0	0	0	42,487	103,244	0	0
610		1.000000	0.000000	0.000000	0.235105	0.353294	0.000000	0.000000	0.000000	0.120000	0.291601	0.000000	0.000000
611	6630 80 OTH CUS	833	0	0	0	833	0	0	0	0	0	0	0
612		1.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
613	TOT CUS OPER	612,638	0	0	334,907	174,772	0	2,225	0	55,778	142,978	18	1,950
614		1.000000	0.000000	0.000000	0.383442	0.285282	0.000000	0.003632	0.000000	0.091047	0.233385	0.000029	0.003183
	CORPORATE OPERATIONS												
615	6710 1 EXE EAS	0	0	0	0	0	0	0	0	0	0	0	0
616		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
617	6710 2 EXE OTHER	192,822	1,337	923	63,149	61,166	0	2,461	0	17,962	44,335	14	1,475
618		1.000000	0.006934	0.004787	0.327499	0.317214	0.000000	0.012763	0.000000	0.093153	0.229927	0.000073	0.007650
619	6720 1 GEN EAS	0	0	0	0	0	0	0	0	0	0	0	0
620		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
621	6720 2 GEN OTH	625,386	4,335	2,993	304,781	198,348	0	7,980	0	58,248	143,771	45	4,785
622		1.000000	0.006933	0.004787	0.327500	0.317212	0.000000	0.012762	0.000000	0.093154	0.229938	0.000072	0.007653
623	6720 EQ	89,683	0	0	0	89,683	0	0	0	0	0	0	0
624		1.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
625	TOT CORP OPER	907,791	5,672	3,916	367,930	349,197	0	10,441	0	76,210	188,106	59	6,260
626		1.000000	0.006248	0.004314	0.295145	0.384666	0.000000	0.011503	0.000000	0.083951	0.207213	0.000065	0.006896
	TAXES AND MISC INC & EXP												
627	7100 1 FOR CURR	0	0	0	0	0	0	0	0	0	0	0	0
628		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
629	7100 2 OTHER	2,505	31	19	756	814	0	48	0	236	573	0	27
630		1.000000	0.012375	0.007585	0.301796	0.324951	0.000000	0.019162	0.000000	0.095010	0.228743	0.000000	0.010778
631	7200 40 TAX OTH	153,346	1,879	1,153	46,282	49,855	0	2,930	0	14,568	35,035	15	1,639
632		1.000000	0.012253	0.007519	0.301814	0.325115	0.000000	0.019107	0.000000	0.095001	0.228405	0.000098	0.010688
633	7200 41TAX CR REC	0	0	0	0	0	0	0	0	0	0	0	0
634		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
635	7300 3 CONTRIB	6,038	38	26	1,783	2,323	0	69	0	507	1,251	0	42
636		1.000000	0.006293	0.004306	0.295131	0.384730	0.000000	0.011428	0.000000	0.083968	0.207188	0.000000	0.006956
639	7500 1 INTR CAP/L	0	0	0	0	0	0	0	0	0	0	0	0
640		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
641	7600 EXTRA ITEMS	0	0	0	0	0	0	0	0	0	0	0	0
642		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
643	7910 RATEMAKING	0	0	0	0	0	0	0	0	0	0	0	0
644		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
645	TOT TAX MISC	161,889	1,948	1,198	48,820	52,992	0	3,047	0	15,313	36,848	15	1,708
646		1.000000	0.012033	0.007400	0.301565	0.327334	0.000000	0.018822	0.000000	0.094590	0.227613	0.000093	0.010550
	BIG THREE												
649	BIG THREE	1,660,913	11,514	7,949	543,951	526,862	0	21,196	0	154,732	381,890	120	12,709
650		1.000000	0.006932	0.004786	0.327501	0.317212	0.000000	0.012762	0.000000	0.093155	0.229938	0.000073	0.007652

COMPANY NAME	West River Telecommunications
NECA CODE	381637
COMPANY CODE	645
STATE	North Dakota
STATE AREA	
CONTACT NAME	David D. Clark
CONTACT TELEPHONE #	719-594-5831
FOR PERIOD	1996 Estimate (4/97)
FILE NAME	0645_950960d
COMMENT #1	EAS is ITV
COMMENT #2	Used for SD filing
REPORT	PART 69
JURISDICTION	INTRA-STATE
DATE	06/02/97

CONFIDENTIAL INFORMATION
DO NOT RELEASE WITHOUT AUTHORIZATION

West River Telecommunications
1996 Estimate (4/97)

INTRA-STATE

LINE	ACCT	TAXES AND FULL COST CAT	DESCRIPTION RATE BASE	TOTAL 7,771,396	COMMON LINE 5,299,611	SWITCH 923,224	TRANSPORT 1,303,406	INFORMATION 0	LIMITED PAY 0	SPECIAL ACCESS 245,155	B & C 0	IX 0	OTHER 0
201			RATE OF RETURN		0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000
202			RETURN ON INVESTMENT	777,140	529,961	92,322	130,341	0	0	24,516	0	0	0
203			INCOME ADDS & DEDUCTS	459,356	313,151	54,683	77,036	0	0	14,486	0	0	0
205			ITC & EXCESS DEF AMORT/AMT	0	0	0	0	0	0	0	0	0	0
206			BALANCE BEFORE FED TAX	317,784	216,810	37,639	53,305	0	0	10,030	0	0	0
207			FEDERAL SURTAX	4,215,994	2,874,115	501,883	707,044	0	0	132,952	0	0	0
208			FEDERAL INCOME TAX	163,707	111,690	19,390	27,460	0	0	5,167	0	0	0
209			BALANCE BEFORE STATE TAX	481,491	328,500	57,029	80,765	0	0	15,197	0	0	0
210			STATE INCOME TAX	55,515	37,876	6,575	9,312	0	0	1,752	0	0	0
211			RETURN PLUS TAX	996,362	679,527	118,287	167,113	0	0	31,435	0	0	0
212			ADJUSTED EXPENSES	1,751,530	960,423	238,473	313,503	4,915	0	53,407	190,800	0	0
213			GROSS RECEIPTS TAX	0	0	0	0	0	0	0	0	0	0
214			SUBTOTAL	2,747,882	1,639,950	340,759	480,616	4,915	0	84,842	190,800	0	0
215			AFUDC	23,714	16,522	2,429	3,998	0	0	765	0	0	0
216		7340	REVENUE REQUIREMENT	2,724,168	1,623,428	344,330	476,618	4,915	0	84,077	190,800	0	0
217													

INTRA-STATE

LINE	ACCT	CAT	EXPENSE AND PLANT SUMMARY DESCRIPTION	TOTAL	COMMON LINE	SWITCH	TRANSPORT	INFORMATION	LIMITED PAY	SPECIAL ACCESS	B & C	IX	OTHER
			EXPENSES										
301			TOTAL PLANT SPECIFIC OPER	376,657	253,560	44,810	66,525	0	0	11,762	0	0	0
303			TOTAL PLANT NONSPECIFIC	849,620	538,822	127,730	158,029	0	0	25,039	0	0	0
305			TOTAL CUSTOMER OPERATIONS	300,724	4,027	30,181	33,211	3,439	0	6,356	133,510	0	0
307			TOTAL CORPORATE OPERATIONS	270,635	136,472	30,231	46,654	1,476	0	8,512	57,290	0	0
309			TOTAL TAXES AND MISC INC/EXP	53,884	37,542	5,520	9,084	0	0	1,738	0	0	0
311			GRAND TOTAL EXPENSES AND TAX	1,751,530	968,423	238,472	313,503	4,915	0	53,407	190,800	0	0
			RATE BASE										
313	2001	2110	GENERAL SUPPORT	1,750,831	1,219,788	179,371	295,177	0	0	56,485	0	0	0
315	2001	2210	CENTRAL OFFICE SWITCHING	1,332,187	0	901,031	331,166	0	0	0	0	0	0
317	2001	2220	OPERATOR SYSTEMS	0	0	0	0	0	0	0	0	0	0
319	2001	2230	CENTRAL OFFICE TRANSMISSION	1,078,373	1,414,085	0	496,787	0	0	67,401	0	0	0
321	2001	2310	INFORMATION ORIGINATION/TERMI	0	0	0	0	0	0	0	0	0	0
323	2001	2410	CABLE AND WIRE FACILITIES	5,594,302	4,713,178	0	664,788	0	0	216,336	0	0	0
325	2001	2680	AMORTIZABLE TANGIBLE ASSETS	0	0	0	0	0	0	0	0	0	0
327	2001	2690	AMORTIZABLE INTANGIBLE ASSETS	0	0	0	0	0	0	0	0	0	0
329	2001	NONASSIGN	NON ASSIGNED AMOUNTS	0	0	0	0	0	0	0	0	0	0
331	2001	TOTAL	TOTAL PLANT IN SERVICE	10,545,583	7,347,051	1,080,392	1,777,918	0	0	340,222	0	0	0
333	2002	TOTAL	PROPERTY HELD FOR FUTURE USE	0	0	0	0	0	0	0	0	0	0
335	2003	TOTAL	PLANT UNDER CONSTR	506,134	352,615	51,852	85,329	0	0	16,338	0	0	0
339	2005	TOTAL	TELECOMMUNICATIONS PLANT ADJU	0	0	0	0	0	0	0	0	0	0
341		1402	RTB STOCK	0	0	0	0	0	0	0	0	0	0
343	3XXX	TOTAL	ACCUMULATED DEPR. AND AMORT	-4,043,042	-2,931,445	-387,162	-688,433	0	0	-136,002	0	0	0
345	4XXX	TOTAL	NET DEFFERED OPER INC TAXES	648,033	451,474	66,390	109,353	0	0	20,906	0	0	0
347		1220.1	MATERIAL AND SUPPLIES	114,708	79,916	11,752	19,339	0	0	3,701	0	0	0
349		1220.2	MATERIAL AND SUPPLIES CPE	0	0	0	0	0	0	0	0	0	0
351		1439	DEFFERED EQUAL ACCESS	0	0	0	0	0	0	0	0	0	0
353		1410/4310	DEFFERED ASSET AND LIABILITY	0	0	0	0	0	0	0	0	0	0
355		WORK CASH	WORKING CASH	0	0	0	0	0	0	0	0	0	0
357		RATE-BASE	TOTAL RATE BASE	7,771,396	5,299,611	923,234	1,303,406	0	0	245,155	0	0	0

INTRA-STATE

LINE	ACCT	EXPENSES CAT	DESCRIPTION	TOTAL	COMMON LINE	SWITCH	TRANSPORT	INFORMATION	LIMITED PAY	SPECIAL ACCESS	B & C	IX	OTHER
			PLANT SPECIFIC										
401		6110	NETWORK SUPPORT	259	180	37	44	0	0	0	0	0	0
403		6120	GENERAL SUPPORT	80,999	56,432	8,398	13,656	0	0	2,613	0	0	0
405		6210	CENTRAL OFFICE SWITCHING	84,050	37,137	23,662	21,481	0	0	1,770	0	0	0
409		6220	OPERATOR SYSTEM	0	0	0	0	0	0	0	0	0	0
411		6230	CENTRAL OFFICE TRANSMISSION	45,547	30,133	12,823	11,641	0	0	960	0	0	0
413		6310.1	INFO ORIG/TERM: OTHER	0	0	0	0	0	0	0	0	0	0
415		6310.2	CUSTOMER PREMISES EQUIP	0	0	0	0	0	0	0	0	0	0
417		6410	CABLE & WIRE FACILITIES	165,802	139,648	0	19,703	0	0	6,411	0	0	0
419		PLANT-SPEC	TOTAL PLANT SPECIFIC OPER	376,657	253,560	44,810	66,525	0	0	11,762	0	0	0
			PLANT NON-SPECIFIC										
421		6510	OTHER PLANT	0	0	0	0	0	0	0	0	0	0
423		6530	NETWORK OPERATIONS	53,318	37,147	5,462	8,989	0	0	1,720	0	0	0
425		6540	ACCESS	0	0	0	0	0	0	0	0	0	0
427		6560	DEPRECIATIONS & AMORTIZATION	796,302	501,675	122,268	149,040	0	0	23,319	0	0	0
429		PLT-NONSPE	TOTAL PLANT NONSPECIFIC	849,620	538,823	127,730	158,029	0	0	25,039	0	0	0
			CUSTOMER OPERATIONS										
431		6610	MARKETING	5,253	3,659	538	886	0	0	170	0	0	0
433		6620.10	TELEPHONE OPERATOR SERVICES	0	0	0	0	0	0	0	0	0	0
435		6620.21	DIRECTORY CLASSIFIED	0	0	0	0	0	0	0	0	0	0
437		6620.22	DIRECTORY OTHER	0	0	0	0	0	0	0	0	0	0
439		6620.23	DIRECTORY ALPHA	3,439	0	0	0	3,439	0	0	0	0	0
441		6620.24	DIRECTORY FOREIGN	0	0	0	0	0	0	0	0	0	0

INTRA-STATE

LINE	ACCT	EXPENSES CAT	DESCRIPTION	TOTAL	COMMON LINE	SWITCH	TRANSPORT	INFORMATION	LIMITED PAY	SPECIAL ACCESS	B & C	IX	OTHER
			LOCAL BUSINESS END USER										
501		6620 3111	LOCAL S/O PROCESSING	0	0	0	0	0	0	0	0	0	0
503		6620 3112	PRESUBSCRIPTION S/O PROC	0	0	0	0	0	0	0	0	0	0
505		6620 3113	DIRECTORY S/O PROCESSING	0	0	0	0	0	0	0	0	0	0
507		6620 3114	OMN S/O PROC	0	0	0	0	0	0	0	0	0	0
509		6620 3115	NON OMN S/O PROC	0	0	0	0	0	0	0	0	0	0
511		6620 3116	OTHER S/O PROCESSING	0	0	0	0	0	0	0	0	0	0
513		6620 311	TOTAL END-USER S/O PROCESSING	0	0	0	0	0	0	0	0	0	0
515		6620 3121	OMN PAY & COLLECT	39,459	0	0	0	0	0	0	39,459	0	0
517		6620 3122	NON OMN PAY & COL	0	0	0	0	0	0	0	0	0	0
519		6620 3123	OTHER PAY & COLLECT	0	0	0	0	0	0	0	0	0	0
521		6620 3124	LOCAL PAY & COLLECT	0	0	0	0	0	0	0	39,459	0	0
523		6620 312	TOTAL END-USER PAY & COLLECT	39,459	0	0	0	0	0	0	0	0	0
525		6620 3131	OMN BILL INQUIRY	0	0	0	0	0	0	0	6,474	0	0
527		6620 3132	NON OMN BILL INQ	6,474	0	0	0	0	0	0	0	0	0
531		6620 3133	OTHER BILL INQUIRY	0	0	0	0	0	0	0	0	0	0
533		6620 3134	LOCAL BILL INQUIRY	0	0	0	0	0	0	0	6,474	0	0
535		6620 313	TOTAL END-USER BILL INQUIRY	6,474	0	0	0	0	0	0	0	0	0
			LOCAL BUSINESS IX										
539		6620 3141	S/O PROC	0	0	0	0	0	0	0	0	0	0
541		6620 3142	B & C S/O PROC	0	0	0	0	0	0	0	0	0	0
543		6620 314	TOTAL IX CARRIER S/O PROC	0	0	0	0	0	0	0	0	0	0
545		6620 3151	PAY & COLLECT	0	0	0	0	0	0	0	0	0	0
547		6620 3152	B & C PAY & COLLECT	0	0	0	0	0	0	0	0	0	0
549		6620 315	TOTAL IX CARRIER PAY & COLLEC	0	0	0	0	0	0	0	0	0	0
551		6620 3161	BILL INQUIRY	0	0	0	0	0	0	0	0	0	0
553		6620 3162	B & C BILL INQUIRY	0	0	0	0	0	0	0	0	0	0
555		6620 316	TOTAL IX CARRIER BILL INQUIRY	0	0	0	0	0	0	0	0	0	0
557		6620 317	COIN COLLECTION & ADMIN	368	368	0	0	0	0	0	45,933	0	0
559		6620 31	TOTAL LOCAL BUSINESS OPC	46,301	368	0	0	0	0	0	0	0	0

CONFIDENTIAL INFORMATION
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West River Telecommunications
1996 Estimate (4/97)

LINE	ACCT	EXPENSES CAT	DESCRIPTION	TOTAL	INTRA-STATE COMMON LINE	SWITCH	TRANSPORT	INFORMATION	LIMITED PAY	SPECIAL ACCESS	B & C	IX	OTHER
			REVENUE ACCOUNTING								43,377	0	0
601		6620.50	MESSAGE PROCESSING	43,377	0	0	0	0	0	0	0	0	0
603		6620.61	OTHER B & C END-USER	0	0	0	0	0	0	0	44,300	0	0
605		6620.62	OTHER B & C OTHER	44,300	0	19,643	32,335	0	0	6,186	0	0	0
607		6620.70	CARRIER ACCESS CHARGE B & C	58,154	0	19,643	32,335	0	0	6,186	87,577	0	0
609		REV-ACCT	TOTAL REVENUE ACCOUNTING	145,731	0	0	0	0	0	0	0	0	0
611		6620.80	ALL OTHER CUSTOMER SERVICES	0	0	0	0	0	0	6,356	133,510	0	0
613		CUST-OPER	TOTAL CUSTOMER OPERATIONS	200,724	4,027	20,181	33,211	3,439	0	19,838	133,510	0	0
			CORPORATE OPERATIONS										
615		6710.1	EXECUTIVE & PLANNING EAS	0	0	0	0	0	0	0	0	0	0
617		6710.2	EXECUTIVE & PLANNING OTHER	63,786	29,808	7,125	10,996	348	0	2,006	13,503	0	0
619		6720.1	GENERAL & ADMINISTRATIVE EAS	0	0	0	0	0	0	0	0	0	0
621		6730.2	GENERAL & ADMINISTRATIVE OTH	206,849	96,664	23,106	35,658	1,128	0	6,506	43,787	0	0
623		6720.EQ	EQUAL ACCESS EQUIP.	0	0	0	0	0	0	0	0	0	0
625		CORP	TOTAL CORPORATE OPERATIONS	270,635	126,472	30,231	46,654	1,476	0	8,512	57,290	0	0
			TAXES AND MISC INC & EXP										
627		7100.1	OTHER OP INC/EXP FOREIGN CURR	0	0	0	0	0	0	0	0	0	0
629		7100.2	OTHER OP INC/EXP OTHER	837	583	86	141	0	0	37	0	0	0
631		7200.40	OPERATING TAXES OTHER	51,247	35,704	5,350	8,640	0	0	1,653	0	0	0
633		7200.41	OPERATING TAXES GROSS RECIPTS	0	0	0	0	0	0	0	0	0	0
635		7300.2	NON OP INC/EXP CONTRIBUTIONS	1,800	1,255	184	303	0	0	58	0	0	0
637		7500.1	INTREST & RELATED ITEMS CAP/L	0	0	0	0	0	0	0	0	0	0
639		7600	EXTRAORDINARY ITEMS	0	0	0	0	0	0	0	0	0	0
641		7910	INCOME EFFECT OF RATEMAKING	0	0	0	0	0	0	0	0	0	0
643		TAX-MISC	TOTAL TAXES AND MISC INC/EXP	53,884	37,542	5,620	9,084	0	0	1,738	0	0	0
645			BIG THREE										
649			TOTAL BIG THREE EXPENSES	630,099	294,734	70,453	108,725	3,439	0	19,838	133,510	0	0

COMPANY NAME	West River Telecommunications
NECA CODE	381637
COMPANY CODE	645
STATE	North Dakota
STATE AREA	
CONTACT NAME	David D Clark
CONTACT TELEPHONE #	719-594-5831
FOR PERIOD	1996 Estimate (4/97)
FILE NAME	0645_950965d
COMMENT #1	EAS is ITV
COMMENT #2	Used for SD filing
REPORT	PART 69
JURISDICTION	INTRA-STATE INTER-LATA
DATE	05/30/97

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West River Telecommunications
1996 Estimate (4/97)

INTRA-STATE INTER-LATA

LINE ACCT	TAXES AND FULL COST CAT	DESCRIPTION	TOTAL	COMMON LINE	SWITCH	TRANSPORT	INFORMATION	LIMITED PAY	SPECIAL ACCESS	B & C	IX	OTHER
201		RATE BASE	2,206,806	1,585,799	349,030	369,886	0	0	2,101	0	0	0
202		RATE OF RETURN		0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000
203		RETURN ON INVESTMENT	220,681	158,580	24,902	36,989	0	0	210	0	0	0
205		INCOME ADDS & DEDUCTS	130,417	93,689	14,748	21,856	0	0	124	0	0	0
206		ITC & EXCESS DEF AMORT/AMT	0	0	0	0	0	0	0	0	0	0
207		BALANCE BEFORE FED TAX	90,264	64,891	10,154	15,133	0	0	86	0	0	0
208		FEDERAL SURTAX	1,196,967	859,881	135,354	200,593	0	0	1,139	0	0	0
209		FEDERAL INCOME TAX	46,500	33,429	5,231	7,796	0	0	44	0	0	0
210		BALANCE BEFORE STATE TAX	130,764	98,320	15,385	22,929	0	0	130	0	0	0
211		STATE INCOME TAX	15,769	11,336	1,774	2,644	0	0	15	0	0	0
212		RETURN PLUS TAX	383,950	203,345	31,907	47,429	0	0	369	0	0	0
213		ADJUSTED EXPENSES	494,864	286,771	69,066	101,914	1,470	0	581	35,063	0	0
214		GROSS RECEIPTS TAX	0	0	0	0	0	0	0	0	0	0
215		SUBTOTAL	777,814	490,116	100,973	149,343	1,470	0	850	35,063	0	0
216	7340	AFUDC	6,748	4,943	655	1,143	0	0	7	0	0	0
217		REVENUE REQUIREMENT	771,066	485,173	100,318	148,200	1,470	0	843	35,063	0	0

LINE	ACCT	EXPENSE AND PLANT SUMMARY CAT	DESCRIPTION	TOTAL	COMMON LINE	SWITCH	INTRA-STATE TRANSPORT	INTRA-STATE INFORMATION	INTER-LATA LIMITED PAY	INTER-LATA SPECIAL ACCESS	INTER-LATA B & C	INTER-LATA IX	INTER-LATA OTHER
			EXPENSES										
301			TOTAL PLANT SPECIFIC OPER	106.997	75.860	12.084	18.942	0	0	111	0	0	0
303			TOTAL PLANT NONSPECIFIC	340.474	161.205	34.448	44.575	0	0	246	0	0	0
305			TOTAL CUSTOMER OPERATIONS	55.796	810	10.665	18.608	1.029	0	110	24.544	0	0
307			TOTAL CORPORATE OPERATIONS	76.309	37.636	10.381	17.193	441	0	100	10.518	0	0
309			TOTAL TAXES AND MISC INC/EXP	15.338	11.230	1.488	2.596	0	0	14	0	0	0
311			GRAND TOTAL EXPENSES AND TAX	494.864	286.771	69.066	101.914	1.470	0	581	35.062	0	0
			RATE BASE										
313	2001	"1" 0	GENERAL SUPPORT	498.211	364.938	48.375	84.397	0	0	501	0	0	0
315	2001	2210	CENTRAL OFFICE SWITCHING	320.241	0	242.999	77.242	0	0	0	0	0	0
317	2001	2220	OPERATOR SYSTEMS	0	0	0	0	0	0	0	0	0	0
319	2001	2230	CENTRAL OFFICE TRANSMISSION	573.505	423.068	0	149.388	0	0	1.149	0	0	0
321	2001	2310	INFORMATION ORIGINATION/TERMI	0	0	0	0	0	0	0	0	0	0
323	2001	2410	CABLE AND WIRE FACILITIES	1.608.878	1.410.094	0	197.417	0	0	1.367	0	0	0
325	2001	2680	AMORTIZABLE TANGIBLE ASSETS	0	0	0	0	0	0	0	0	0	0
327	2001	2690	AMORTIZABLE INTANGIBLE ASSETS	0	0	0	0	0	0	0	0	0	0
329	2001	NONASSIGN	NON ASSIGNED AMOUNTS	0	0	0	0	0	0	0	0	0	0
331	2001	TOTAL	TOTAL PLANT IN SERVICE	3.000.835	2.398.100	291.374	508.344	0	0	3.017	0	0	0
333	2003	TOTAL	PROPERTY HELD FOR FUTURE USE	0	0	0	0	0	0	0	0	0	0
335	2003	TOTAL	PLANT UNDER CONSTR	144.033	105.496	13.984	24.397	0	0	145	0	0	0
339	2005	TOTAL	TELECOMMUNICATIONS PLANT ADJU	0	0	0	0	0	0	0	0	0	0
341		1402	RTB STOCK	0	0	0	0	0	0	0	0	0	0
343	XXXX	TOTAL	ACCUMULATED DEPR AND AMORT	-1.155.440	-877.034	-77.446	-199.681	0	0	-1.279	0	0	0
345	XXXX	TOTAL	NET DEFFERED OPER INC TAXES	184.400	135.073	17.905	31.238	0	0	183	0	0	0
347		1220 1	MATERIAL AND SUPPLIES	32.989	24.165	3.203	5.568	0	0	33	0	0	0
349		1220 2	MATERIAL AND SUPPLIES CPE	0	0	0	0	0	0	0	0	0	0
351		1439	DEFFERED EQUAL ACCESS	0	0	0	0	0	0	0	0	0	0
353		1438/4310	DEFFERED ASSET AND LIABILITY	0	0	0	0	0	0	0	0	0	0
355		WORK CASH	WORKING CASH	0	0	0	0	0	0	0	0	0	0
357		RATE-BASE	TOTAL RATE BASE	2.206.806	1.585.799	249.030	369.886	0	0	2.101	0	0	0

LINE	ACCT	EXPENSES CAT	DESCRIPTION	TOTAL	COMMON LINE	SWITCH	INTRA-STATE TRANSPORT	INTRA-STATE INFORMATION	INTER-LATA LIMITED PAY	INTER-LATA SPECIAL ACCESS	B & C	IX	OTHER
			PLANT SPECIFIC										
401		6110	NETWORK SUPPORT	74	54	7	13	0	0	0	0	0	0
403		6120	GENERAL SUPPORT	23,049	16,883	2,238	3,905	0	0	23	0	0	0
405		6210	CENTRAL OFFICE SWITCHING	23,471	11,111	6,381	5,949	0	0	30	0	0	0
409		6220	OPERATOR SYSTEM	0	0	0	0	0	0	17	0	0	0
411		6230	CENTRAL OFFICE TRANSMISSION	12,719	6,030	3,458	3,224	0	0	0	0	0	0
413		6310 1	INFO ORIG/TERM OTHER	0	0	0	0	0	0	0	0	0	0
415		6310 2	CUSTOMER PREMISES EQUIP	0	0	0	5,851	0	0	41	0	0	0
417		6410	CABLE & WIRE FACILITIES	47,684	41,792	0	18,943	0	0	111	0	0	0
419		PLANT-SPEC	TOTAL PLANT SPECIFIC OPER	106,997	75,860	12,084							
			PLANT NON-SPECIFIC										
421		6510	OTHER PLANT	0	0	0	0	0	0	0	0	0	0
423		6530	NETWORK OPERATIONS	15,172	11,154	1,473	2,570	0	0	15	0	0	0
425		6540	ACCESS	0	0	0	0	0	0	0	0	0	0
427		6560	DEPRECIATIONS & AMORTIZATION	225,302	150,991	32,975	43,005	0	0	231	0	0	0
429		PLT-NONSPE	TOTAL PLANT NONSPECIFIC	240,474	161,305	34,448	44,575	0	0	246	0	0	0
			CUSTOMER OPERATIONS										
431		6610	MARKETING	1,144	838	111	194	0	0	1	0	0	0
433		6620 10	TELEPHONE OPERATOR SERVICES	0	0	0	0	0	0	0	0	0	0
435		6620 21	DIRECTORY CLASSIFIED	0	0	0	0	0	0	0	0	0	0
437		6620 22	DIRECTORY OTHER	0	0	0	0	0	0	0	0	0	0
439		6620 23	DIRECTORY ALPHA	1,029	0	0	0	1,029	0	0	0	0	0
441		6620 24	DIRECTORY FOREIGN	0	0	0	0	0	0	0	0	0	0

LINE	ACCT	EXPENSES CAT	DESCRIPTION	TOTAL	COMMON LINE	SWITCH	INTRA-STATE TRANSPORT	INTRA-STATE INFORMATION	LIMITED PAY	SPECIAL ACCESS	B & C	IX	OTHER
			LOCAL BUSINESS END USER										
501		6630.3111	LOCAL S/O PROCESSING	0	0	0	0	0	0	0	0	0	0
503		6630.3112	PRESUBSCRIPTION S/O PROC	0	0	0	0	0	0	0	0	0	0
505		6630.3113	DIRECTORY S/O PROCESSING	0	0	0	0	0	0	0	0	0	0
507		6630.3114	OMN S/O PROC	0	0	0	0	0	0	0	0	0	0
509		6630.3115	NON OMN S/O PROC	0	0	0	0	0	0	0	0	0	0
511		6630.3116	OTHER S/O PROCESSING	0	0	0	0	0	0	0	0	0	0
513		6630.311	TOTAL END-USER S/O PROCESSING	0	0	0	0	0	0	0	0	0	0
515		6630.3121	OMN PAY & COLLECT	0	0	0	0	0	0	0	9,565	0	0
517		6630.3122	NON OMN PAY & COL	9,565	0	0	0	0	0	0	0	0	0
519		6630.3123	OTHER PAY & COLLECT	0	0	0	0	0	0	0	0	0	0
521		6630.3124	LOCAL PAY & COLLECT	0	0	0	0	0	0	0	9,565	0	0
523		6630.312	TOTAL END-USER PAY & COLLECT	9,565	0	0	0	0	0	0	0	0	0
525		6630.3131	OMN BILL INQUIRY	0	0	0	0	0	0	0	1,566	0	0
527		6630.3132	NON OMN BILL INQ	1,569	0	0	0	0	0	0	0	0	0
531		6630.3133	OTHER BILL INQUIRY	0	0	0	0	0	0	0	0	0	0
533		6630.3134	LOCAL BILL INQUIRY	0	0	0	0	0	0	0	1,569	0	0
535		6630.313	TOTAL END-USER BILL INQUIRY	1,569									
			LOCAL BUSINESS IX										
539		6630.3141	S/O PROC	0	0	0	0	0	0	0	0	0	0
541		6630.3142	B & C S/O PROC	0	0	0	0	0	0	0	0	0	0
543		6630.314	TOTAL IX CARRIER S/O PROC	0	0	0	0	0	0	0	0	0	0
545		6630.3151	PAY & COLLECT	0	0	0	0	0	0	0	0	0	0
547		6630.3152	B & C PAY & COLLECT	0	0	0	0	0	0	0	0	0	0
549		6630.315	TOTAL IX CARRIER PAY & COLLEC	0	0	0	0	0	0	0	0	0	0
551		6630.3161	BILL INQUIRY	0	0	0	0	0	0	0	0	0	0
553		6630.3162	B & C BILL INQUIRY	0	0	0	0	0	0	0	0	0	0
555		6630.316	TOTAL IX CARRIER BILL INQUIRY	0	0	0	0	0	0	0	0	0	0
557		6630.317	COIN COLLECTION & ADMIN	2	2	0	0	0	0	0	11,134	0	0
559		6630.31	TOTAL LOCAL BUSINESS OFC	11,136	2								

CONFIDENTIAL INFORMATION
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West River Telecommunications
1998 Estimate (4/97)

LINE	ACCT	EXPENSES CAT	DESCRIPTION	TOTAL	INTRA-STATE COMMON LINE	INTRA-STATE SWITCH	INTRA-STATE TRANSPORT	INTRA-STATE INFORMATION	INTRA-STATE LIMITED PAY	INTRA-STATE SPECIAL ACCESS	INTRA-STATE B & C	INTER-LATA IX	INTER-LATA OTHER
			REVENUE ACCOUNTING										
601		6620.50	MESSAGE PROCESSING	6,657	0	0	0	0	0	0	6,657	0	0
603		6620.61	OTHER B & C END-USER	0	0	0	0	0	0	0	0	0	0
605		6620.62	OTHER B & C OTHER	6,753	0	0	0	0	0	0	6,753	0	0
607		6620.70	CARRIER ACCESS CHARGE B & C	29,077	0	10,554	18,414	0	0	109	0	0	0
609		REV-ACCT	TOTAL REVENUE ACCOUNTING	42,487	0	10,554	18,414	0	0	109	13,410	0	0
611		6630.80	ALL OTHER CUSTOMER SERVICES	0	0	0	0	0	0	0	0	0	0
613		CUST-OPER	TOTAL CUSTOMER OPERATIONS	55,796	840	10,665	18,608	1,029	0	110	24,544	0	0
			CORPORATE OPERATIONS										
615		6710.1	EXECUTIVE & PLANNING EAS	0	0	0	0	0	0	0	0	0	0
617		6710.2	EXECUTIVE & PLANNING OTHER	17,976	8,871	2,447	4,052	104	0	33	2,479	0	0
619		6720.1	GENERAL & ADMINISTRATIVE EAS	0	0	0	0	0	0	0	0	0	0
621		6720.2	GENERAL & ADMINISTRATIVE OTH	58,393	28,765	7,931	13,141	337	0	77	8,039	0	0
623		6720.10	EQUAL ACCESS EQUIP.	0	0	0	0	0	0	0	0	0	0
625		CORP	TOTAL CORPORATE OPERATIONS	76,369	37,636	10,381	17,193	441	0	100	10,518	0	0
			TAXES AND MISC INC & EXP										
627		7100.1	OTHER OP INC/EXP FOREIGN CURR	0	0	0	0	0	0	0	0	0	0
629		7100.2	OTHER OP INC/EXP OTHER	238	175	23	40	0	0	14	0	0	0
631		7300.40	OPERATING TAXES OTHER	14,583	10,683	1,416	2,470	0	0	0	0	0	0
633		7200.41	OPERATING TAXES GROSS RECIPTS	0	0	0	0	0	0	0	0	0	0
637		7300.3	NON OP INC/EXP CONTRIBUTIONS	507	372	49	86	0	0	0	0	0	0
639		7500.1	INTREST & RELATED ITEMS CAP/L	0	0	0	0	0	0	0	0	0	0
641		7600	EXTRAORDINARY ITEMS	0	0	0	0	0	0	0	0	0	0
643		7910	INCOME EFFECT OF RATEMAKING	0	0	0	0	0	0	0	0	0	0
645		TAX-MISC	TOTAL TAXES AND MISC INC/EXP	15,328	11,230	1,488	2,596	0	0	14	0	0	0
			BIG THREE										
649			TOTAL BIG THREE EXPENSES	177,965	87,814	34,322	40,120	1,029	0	236	24,544	0	0

COMPANY NAME	West River Telecommunications
NECA CODE	381637
COMPANY CODE	645
STATE	North Dakota
STATE AREA	
CONTACT NAME	David D. Clark
CONTACT TELEPHONE #	719-594-5831
FOR PERIOD	1996 Estimate (4/97)
FILE NAME	0645_9604651d
COMMENT #1	EAS is ITV
COMMENT #2	Used for SD filing
REPORT	PART 69
JURISDICTION	INTRA-STATE INTRA-LATA
DATE	05/28/97

CONFIDENTIAL INFORMATION
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West River Telecommunications
1996 Estimate (4/97)

INTRA-STATE INTRA-LATA

LINE ACCT	CAT	TAXES AND FULL COST DESCRIPTION	TOTAL	COMMON LINE	SWITCH	TRANSPORT	INFORMATION	LIMITED PSV	SPECIAL ACCESS	B & C	IX	OTHER
201		RATE BASE	$5,564,590	3,713,830	674,200	933,520	0	0	243,040	0	0	0
202		RATE OF RETURN		0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000
203		RETURN ON INVESTMENT	556,459	371,383	67,420	93,352	0	0	24,304	0	0	0
205		INCOME ADDS & DEDUCTS	328,939	219,462	39,935	55,181	0	0	14,361	0	0	0
206		ITC & EXCESS DEF AMORT/AMT	0	0	0	0	0	0	0	0	0	0
207		BALANCE BEFORE FED TAX	227,520	151,921	27,485	38,171	0	0	9,943	0	0	0
208		FEDERAL SURTAX	3,019,036	2,014,234	366,520	506,451	0	0	131,813	0	0	0
209		FEDERAL INCOME TAX	117,207	78,262	14,159	19,664	0	0	5,122	0	0	0
210		BALANCE BEFORE STATE TAX	344,727	230,183	41,644	57,835	0	0	15,065	0	0	0
211		STATE INCOME TAX	39,747	26,540	4,802	6,668	0	0	1,737	0	0	0
212		RETURN PLUS TAX	713,413	476,185	86,381	119,684	0	0	31,163	0	0	0
213		ADJUSTED EXPENSES	1,256,656	673,636	160,102	213,721	3,445	0	50,015	155,747	0	0
214		GROSS RECEIPTS TAX	0	0	0	0	0	0	0	0	0	0
215		SUBTOTAL	1,970,069	1,149,811	246,483	333,405	3,445	0	81,178	155,747	0	0
216	7340	AFUDC	16,986	11,579	1,774	2,855	0	0	758	0	0	0
217		REVENUE REQUIREMENT	1,953,103	1,138,233	244,709	330,550	3,445	0	80,420	155,747	0	0

CONFIDENTIAL INFORMATION
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West River Telecommunications
1996 Estimate (4/97)

LINE	ACCT	EXPENSE AND PLANT SUMMARY CAT	DESCRIPTION	TOTAL	COMMON LINE	SWITCH	INTRA-STATE TRANSPORT	INTRA-LATA INFORMATION	LIMITED PAY	SPECIAL ACCESS	B & C	IX	OTHER
			EXPENSES										
301			TOTAL PLANT SPECIFIC OPER	269,660	177,700	32,735	47,563	0	0	11,652	0	0	0
303			TOTAL PLANT NONSPECIFIC	609,146	377,617	93,282	113,455	0	0	24,792	0	0	0
305			TOTAL CUSTOMER OPERATIONS	144,928	3,170	10,006	16,093	3,410	0	4,277	108,966	0	0
307			TOTAL CORPORATE OPERATIONS	194,306	88,827	20,057	30,095	1,035	0	7,521	46,781	0	0
309			TOTAL TAXES AND MISC INC/EXP	38,556	26,312	4,033	6,499	0	0	1,733	0	0	0
311			GRAND TOTAL EXPENSES AND TAX	1,256,656	673,626	160,102	213,721	3,445	0	50,015	155,747		
			RATE BASE										
313	2001	2110	GENERAL SUPPORT	1,252,610	854,849	130,996	210,780	0	0	55,985	0	0	0
315	2001	2210	CENTRAL OFFICE SWITCHING	901,946	0	650,022	243,924	0	0	0	0	0	0
317	2001	2220	OPERATOR SYSTEMS	0	0	0	0	0	0	0	0	0	0
319	2001	2230	CENTRAL OFFICE TRANSMISSION	1,404,768	991,017	0	347,499	0	0	66,253	0	0	0
321	2001	2310	INFORMATION ORIGINATION/TERMI	0	0	0	0	0	0	0	0	0	0
323	2001	2410	CABLE AND WIRE FACILITIES	3,985,424	3,303,084	0	467,371	0	0	214,969	0	0	0
325	2001	2680	AMORTIZABLE TANGIBLE ASSETS	0	0	0	0	0	0	0	0	0	0
327	2001	2690	AMORTIZABLE INTANGIBLE ASSETS	0	0	0	0	0	0	0	0	0	0
329	2001	NONASSIGN	NON ASSIGNED AMOUNTS	0	0	0	0	0	0	0	0	0	0
331	2001	TOTAL	TOTAL PLANT IN SERVICE	7,544,748	5,148,950	789,018	1,269,574	0	0	337,206	0	0	0
333	2002	TOTAL	PROPERTY HELD FOR FUTURE USE	0	0	0	0	0	0	0	0	0	0
335	2003	TOTAL	PLANT UNDER CONSTR	362,102	247,118	37,868	60,932	0	0	16,184	0	0	0
339	2005	TOTAL	TELECOMMUNICATIONS PLANT ADJU	0	0	0	0	0	0	0	0	0	0
341		1402	RTB STOCK	0	0	0	0	0	0	0	0	0	0
343	3XXX	TOTAL	ACCUMULATED DEPR. AND AMORT.	-3,087,603	-2,054,409	-309,717	-488,753	0	0	-134,734	0	0	0
345	4XXX	TOTAL	NET DEFFERED OPER INC TAXES	463,633	316,401	48,485	78,015	0	0	20,732	0	0	0
347		1220 1	MATERIAL AND SUPPLIES	81,719	55,770	8,546	13,751	0	0	3,652	0	0	0
349		1220 2	MATERIAL AND SUPPLIES CPE	0	0	0	0	0	0	0	0	0	0
351		1439	DEFFERED EQUAL ACCESS	0	0	0	0	0	0	0	0	0	0
353		1410/4310	DEFFERED ASSET AND LIABILITY	0	0	0	0	0	0	0	0	0	0
355		WORK CASH	WORKING CASH	0	0	0	0	0	0	0	0	0	0
357		RATE BASE	TOTAL RATE BASE	5,564,590	3,713,830	674,300	933,530	0	0	243,040	0	0	0

LINE ACCT	EXPENSES CAT	DESCRIPTION	TOTAL	COMMON LINE	SWITCH	INTRA-STATE INTRA-LATA TRANSPORT	INFORMATION	LIMITED PAY	SPECIAL ACCESS	B & C	IX	OTHER
		PLANT SPECIFIC										
401	6110	NETWORK SUPPORT	185	127	19	31	0	0	8	0	0	0
403	6120	GENERAL SUPPORT	57,950	39,549	6,060	9,751	0	0	2,590	0	0	0
405	6210	CENTRAL OFFICE SWITCHING	60,579	36,036	17,281	15,532	0	0	1,740	0	0	0
409	6220	OPERATOR SYSTEM	0	0	0	0	0	0	0	0	0	0
411	6230	CENTRAL OFFICE TRANSMISSION	32,828	14,103	9,365	8,417	0	0	943	0	0	0
413	6310.1	INFO ORIG/TERM OTHER	0	0	0	0	0	0	0	0	0	0
415	6310.2	CUSTOMER PREMISES EQUIP	0	0	0	0	0	0	0	0	0	0
417	6410	CABLE & WIRE FACILITIES	118,110	97,095	0	13,653	0	0	6,371	0	0	0
419	PLANT-SPEC	TOTAL PLANT SPECIFIC OPER	269,660	177,700	32,725	47,583	0	0	11,653	0	0	0
		PLANT NON-SPECIFIC										
421	6510	OTHER PLANT	0	0	0	0	0	0	0	0	0	0
423	6530	NETWORK OPERATIONS	38,146	26,033	3,989	6,419	0	0	1,705	0	0	0
425	6540	ACCESS	0	0	0	0	0	0	0	0	0	0
427	6560	DEPRECIATIONS & AMORTIZATION	571,000	351,584	89,293	107,036	0	0	23,087	0	0	0
429	PLT-NONSPE	TOTAL PLANT NONSPECIFIC	609,146	377,617	93,282	113,455	0	0	24,792	0	0	0
		CUSTOMER OPERATIONS										
431	6610	MARKETING	4,109	2,804	430	691	0	0	184	0	0	0
433	6620.10	TELEPHONE OPERATOR SERVICES	0	0	0	0	0	0	0	0	0	0
435	6620.21	DIRECTORY CLASSIFIED	0	0	0	0	0	0	0	0	0	0
437	6620.22	DIRECTORY OTHER	0	0	0	0	0	0	0	0	0	0
439	6620.23	DIRECTORY ALPHA	2,410	0	0	0	2,410	0	0	0	0	0
441	6620.24	DIRECTORY FOREIGN	0	0	0	0	0	0	0	0	0	0

LINE	ACCT	EXPENSES CAT	DESCRIPTION	TOTAL	COMMON LINE	SWITCH	INTRA-STATE INTRA-LATA TRANSPORT	INFORMATION	LIMITED PAY	SPECIAL ACCESS	B & C	IX	OTHER
			LOCAL BUSINESS END USER										
501		6620 3111	LOCAL S/O PROCESSING	0	0	0	0	0	0	0	0	0	0
503		6620 3112	PRESUBSCRIPTION S/O PROC	0	0	0	0	0	0	0	0	0	0
505		6620 3113	DIRECTORY S/O PROCESSING	0	0	0	0	0	0	0	0	0	0
507		6620 3114	OMN S/O PROC	0	0	0	0	0	0	0	0	0	0
509		6620 3115	NON OMN S/O PROC	0	0	0	0	0	0	0	0	0	0
511		6620 3116	OTHER S/O PROCESSING	0	0	0	0	0	0	0	0	0	0
513		6620 311	TOTAL END-USER S/O PROCESSING	0	0	0	0	0	0	0	0	0	0
515		6620 3121	OMN PAY & COLLECT	0	0	0	0	0	0	0	39.894	0	0
517		6620 3122	NON OMN PAY & COL	39.894	0	0	0	0	0	0	0	0	0
519		6620 3123	OTHER PAY & COLLECT	0	0	0	0	0	0	0	0	0	0
521		6620 3124	LOCAL PAY & COLLECT	0	0	0	0	0	0	0	39.894	0	0
523		6620 312	TOTAL END-USER PAY & COLLECT	39.894	0	0	0	0	0	0	0	0	0
525		6620 3131	OMN BILL INQUIRY	0	0	0	0	0	0	0	4.905	0	0
527		6620 3132	NON OMN BILL INQ	4.905	0	0	0	0	0	0	0	0	0
531		6620 3133	OTHER BILL INQUIRY	0	0	0	0	0	0	0	0	0	0
533		6620 3134	LOCAL BILL INQUIRY	0	0	0	0	0	0	0	0	0	0
535		6620 313	TOTAL END-USER BILL INQUIRY	4.905	0	0	0	0	0	0	4.905	0	0
			LOCAL BUSINESS IX										
539		6620 3141	S/O PROC	0	0	0	0	0	0	0	0	0	0
541		6620 3142	B & C S/O PROC	0	0	0	0	0	0	0	0	0	0
543		6620 314	TOTAL IX CARRIER S/O PROC	0	0	0	0	0	0	0	0	0	0
545		6620 3151	PAY & COLLECT	0	0	0	0	0	0	0	0	0	0
547		6620 3152	B & C PAY & COLLECT	0	0	0	0	0	0	0	0	0	0
549		6620 315	TOTAL IX CARRIER PAY & COLLEC	0	0	0	0	0	0	0	0	0	0
551		6620 3161	BILL INQUIRY	0	0	0	0	0	0	0	0	0	0
553		6620 3162	B & C BILL INQUIRY	0	0	0	0	0	0	0	0	0	0
555		6620 316	TOTAL IX CARRIER BILL INQUIRY	0	0	0	0	0	0	0	0	0	0
557		6620 317	COIN COLLECTION & ADMIN	366	366	0	0	0	0	0	34.799	0	0
559		6620 31	TOTAL LOCAL BUSINESS OPC	35.165	366	0	0	0	0	0	0	0	0

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West River Telecommunications
1996 Estimate (4/97)

LINE ACCT	EXPENSES CAT	DESCRIPTION	TOTAL	COMMON LINE	SWITCH	INTRA-STATE TRANSPORT	INTRA-STATE INFORMATION	INTRA-LATA LIMITED PAY	INTRA-LATA SPECIAL ACCESS	B & C	IX	OTHER
		REVENUE ACCOUNTING										
601	6620.50	MESSAGE PROCESSING	36,630	0	0	0	0	0	0	36,630	0	0
603	6620.61	OTHER B & C END-USER	0	0	0	0	0	0	0	0	0	0
605	6620.62	OTHER B & C OTHER	37,547	0	0	0	0	0	0	37,547	0	0
607	6630.70	CARRIER ACCESS CHARGE B & C	29,077	0	9,576	15,408	0	0	4,093	0	0	0
609	REV-ACCT	TOTAL REVENUE ACCOUNTING	103,244	0	9,576	15,408	0	0	4,093	74,167	0	0
611	6620.80	ALL OTHER CUSTOMER SERVICES	0	0	0	0	0	0	0	0	0	0
613	CUST-OPER	TOTAL CUSTOMER OPERATIONS	144,928	3,170	10,006	16,099	2,410	0	4,377	108,966	0	0
		CORPORATE OPERATIONS										
615	6710.1	EXECUTIVE & PLANNING EAS	0	0	0	0	0	0	0	0	0	0
617	6710.3	EXECUTIVE & PLANNING OTHER	45,810	20,936	4,737	7,093	344	0	1,784	11,036	0	0
619	6720.1	GENERAL & ADMINISTRATIVE EAS	0	0	0	0	0	0	0	0	0	0
621	6720.2	GENERAL & ADMINISTRATIVE OTH	148,556	67,891	15,330	23,002	791	0	5,787	35,755	0	0
623	6720.EQ	EQUAL ACCESS EQUIP.	0	0	0	0	0	0	0	0	0	0
625	CORP	TOTAL CORPORATE OPERATIONS	194,366	88,827	20,067	30,095	1,035	0	7,571	46,781	0	0
		TAXES AND MISC INC & EXP										
627	7100.1	OTHER OP INC/EXP FOREIGN CURR	0	0	0	0	0	0	0	0	0	0
629	7100.2	OTHER OP INC/EXP OTHER	599	408	63	101	0	0	27	0	0	0
631	7200.40	OPERATING TAXES OTHER	36,644	25,031	3,834	6,170	0	0	1,609	0	0	0
633	7200.41	OPERATING TAXES GROSS RECIPTS	0	0	0	0	0	0	0	0	0	0
635	7300.1	NON OP INC/EXP CONTRIBUTIONS	1,293	883	135	218	0	0	57	0	0	0
637	7300.2	NON OP INC/EXP OTHER	0	0	0	0	0	0	0	0	0	0
639	7500.1	INTREST & RELATED ITEMS CAP/L	0	0	0	0	0	0	0	0	0	0
641	7600	EXTRAORDINARY ITEMS	0	0	0	0	0	0	0	0	0	0
643	7910	INCOME EFFECT OF RATEMAKING	0	0	0	0	0	0	0	0	0	0
645	TAX-MISC	TOTAL TAXES AND MISC INC/EXP	38,556	26,312	4,032	6,489	0	0	1,723	0	0	0
		BIG THREE										
649		TOTAL BIG THREE EXPENSES	452,734	306,903	46,720	70,101	2,410	0	17,634	108,966	0	0

TC97-118

GVNW

RECEIVED
JUL 07 1997
SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

July 3, 1997

Harlan Best
Deputy Director
South Dakota Public Utilities Commission
State Capitol
500 East Capitol Avenue
Pierre, South Dakota 57501-5070

FAX Received JUL 03 1997

Dear Harlan:

On Behalf of West River Telecommunications Cooperative, a filing was made with the Commission on June 27, 1997 demonstrating revised cost study information for use in LECA's access rate development.

In conjunction with this filing, West River requests that the Commission allow the use of GVNW's cost study model as opposed to the Commission model for revenue requirement and rate development. This model was reviewed and a waiver granting the use of the GVNW model was approved in Docket TC93-090 by the Commission's July 13, 1993 Order. In addition, this waiver was granted in the 1996 filing reviewed by the Commission last year. Continued use of this model is requested for this 1996 cost study information update.

If you have any questions concerning this request, please call me at (719) 594-5831.

Sincerely,

David D. Clark

David D. Clark

cc: B. Barfield, West River
B. Krause, West River

GVNW INC./MANAGEMENT
2270 La Montana Way (80918) P.O. Box 2969 (80901) Colorado Springs, CO (719) 594-5800 FAX: (719) 599-0448

South Dakota
Public Utilities Commission
State Capitol 500 E. Capitol
Pierre, SD 57501-5070
Phone: (800) 332-1782
Fax: (605) 773-3809

TELECOMMUNICATIONS SERVICE FILINGS

These are the telecommunications service filings that the Commission has received for the period of:

06/27/97 through 07/03/97

If you need a complete copy of a filing faxed, overnight expressed, or mailed to you, please contact Delaine Kolbo within five days of this filing.

DOCKET NUMBER	TITLE/STAFF/SYNOPSIS	DATE FILED	INTERVENTION DEADLINE
	REQUEST FOR CERTIFICATE OF AUTHORITY		
TC97-116	Application by USA Tele Corp. for a Certificate of Authority to operate as a telecommunications company within the state of South Dakota. (Staff: TS/TZ) "Applicant is a switchless reseller which intends to offer 1+ direct dialing, 800 toll free and travel card (no prepaid calling cards) service through the resale of telephone services provided by facilities-based interexchange carriers."	06/30/97	07/18/97
	REQUEST FOR ELIGIBLE TELECOMMUNICATIONS COMPANY STATUS		
TC97-117	McCook Cooperative Telephone Company pursuant to 47 U.S.C. 214(e) and 47 CFR 54.201 hereby seeks designation as an eligible telecommunications carrier within the local exchange areas that constitute its service area in South Dakota. McCook Cooperative Telephone Company is the facilities-based local exchange carrier presently providing local exchange telecommunications services in the following exchanges in South Dakota: Canova (523), Center (247), Spencer (246) and Winfred (485). McCook Cooperative Telephone Company, to its knowledge, is the only carrier today providing local exchange telecommunications services in the above identified exchange area. (Staff: HB/CH)	06/30/97	07/18/97
TC97-121	Kadoka Telephone Company pursuant to 47 U.S.C. 214(e) and 47 CFR 54.201 hereby seeks designation as an eligible telecommunications carrier within the local exchange areas that constitute its service area in South Dakota. Kadoka Telephone Company is the facilities-based local exchange carrier presently providing local exchange telecommunications services in the following exchange: Kadoka (837). Kadoka Telephone Company, to its knowledge, is the only carrier today providing local exchange telecommunications services in the above identified exchange areas. (Staff: HB/CH)	07/03/97	07/18/97
	REQUEST FOR WAIVER		
TC97-109	FirsTel, Inc. has filed a request that the Commission waive ARSD 20:10:24:02(7) and 20:10:24:02(12) from the requirements for Certificate of Authority. (Staff: TS/KC) Subdivision 7 is the filing of a map and subdivision 12 is cost support.	07/01/97	07/18/97
	NONCOMPETITIVE TELECOMMUNICATIONS FILINGS		

U S WEST, Inc.
1801 California Street, Suite 5100
Denver, Colorado 80202
303 672-2810
Facsimile 303 295-7069

William P. Heaston
Senior Attorney

USWEST

RECEIVED
JUL 11 1997
SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

July 8, 1997

Mr. William Bullard, Jr.
Executive Director
South Dakota Public Utilities Commission
State of South Dakota
500 East Capitol
Pierre, South Dakota 57501

Dear Mr. Bullard:

Please find enclosed for filing an original and ten copies of a Petition for Leave to Intervene in the following switched access rate docket:

TC97-118 West River Cooperative, Hazen, North Dakota

Please date stamp the extra copy enclosed and return in the enclosed self addressed stamped envelope. Thank you for your cooperation.

Yours truly,

William P. Heaston

WPH:mb
Enclosures

RECEIVED
JUL 11 1997
SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

BEFORE THE PUBLIC UTILITIES COMMISSION

OF THE STATE OF SOUTH DAKOTA

IN THE MATTER OF THE ESTABLISHMENT OF SWITCHED ACCESS RATES FOR WEST RIVER COOPERATIVE, HAZEN, NORTH DAKOTA	))))	Docket No. TC97-118

PETITION FOR LEAVE TO INTERVENE

Pursuant to SDCL 1-26-17.1 and ARSD 20:10:01:15.02, U S WEST Communications, Inc. ("USWC") petitions to intervene in this docket. This petition is based on the following consideration:

1. USWC believes that it is in its best interest to intervene in this case so as to be able to formally express its concerns relating to establishing switched access rates.

2. USWC is the largest purchaser of switched access from local exchange carriers. Pursuant to SDCL 1-26-17.1, U S WEST believes its intervention should be granted because of the pecuniary interests involved.

Accordingly, USWC respectfully requests that this petition be granted.

DATED this 9th day of July, 1997.

Respectfully submitted,

U S WEST Communications, Inc.

By: _____

William P. Heaston
1801 California Street, Suite 5100
Denver, Colorado 80202
Telephone: (303) 672-2810
Facsimile: (303) 295-7049

CERTIFICATE OF SERVICE

The undersigned certifies that on this 8th day of July, 1997, an original and ten (10) copies of the foregoing PETITION FOR LEAVE TO INTERVENE of U S WEST Communications, Inc. was sent United States First Class Mail, postage prepaid, to the following:

Mr. William Bullard, Jr.
Executive Director
South Dakota Public Utilities Commission
State of South Dakota
500 East Capitol
Pierre, South Dakota 57501

and a true and correct copy was deposited into the United States Mail, postage prepaid, addressed to the following:

Mr. David D. Clark
GVNW Inc./Management
2270 La Montana Way
P.O. Box 25969
Colorado Springs, CO 80936

Mr. Robert Barfield
West River Telecommunications Cooperative
P.O. Box 467
Hazen, North Dakota 58545-0467

U S WEST Communications, Inc.

Maija Beck

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA

IN THE MATTER OF THE ESTABLISHMENT OF SWITCHED ACCESS RATES FOR WEST RIVER TELECOMMUNICATIONS COOPERATIVE	))))	ORDER GRANTING PETITION TO INTERVENE; ORDER ASSESSING FILING FEE TC97-118

On June 30, 1997, West River Telecommunications Cooperative (West River) filed for approval by the Public Utilities Commission (Commission) its 1996 Intrastate Switched Access Cost Study. This information was provided to the Local Exchange Carrier Association for use in their intrastate access rate filing. West River also requested the Commission waive the requirement that it use the Commission's cost study model and instead allow the use of GVNW's cost study model.

On July 3, 1997, the Commission electronically transmitted notice of the filing and the intervention deadline of July 18, 1997, to interested individuals and entities. On July 11, 1997, the Commission received a Petition for Leave to Intervene from U S WEST Communications, Inc. (U S WEST). U S WEST stated that it is the largest purchaser of switched access from local exchange carriers and it believes that intervention should be granted due to the pecuniary interests involved.

SDCL 49-31-12.6 authorizes the Commission to require a deposit of up to one hundred thousand dollars ($100,000) in the South Dakota Public Utilities Commission's (SDPUC) regulatory assessment fee fund to defray Commission expenses incident to analyzing and ruling upon this type of filing.

On July 29, 1997, at its regularly scheduled meeting, the Commission considered this matter. The Commission has jurisdiction over this matter pursuant to SDCL 1-26-17.1, 49-1A-9, 49-31-12.6, 49-31-18, 49-31-19 and ARSD 20:10:01:15.02, 20:10:01:15.05, 20:10:27:07 and 20:10:27:14.

The Commission found that U S WEST's Petition to Intervene was timely filed and demonstrates good cause to grant intervention. The Commission further finds that pursuant to SDCL 49-31-12.6, West River shall be assessed $1,000 initially, subject to additional amounts as requested by the Executive Director up to the statutory limit. It is therefore

ORDERED that U S WEST's Petition to Intervene is granted; and it is further

ORDERED that West River deposit an initial assessment of $1,000 in the SDPUC regulatory fee fund and shall deposit any additional amounts as requested by the Executive Director.

Dated at Pierre, South Dakota, this 4th day of August, 1997.

CERTIFICATE OF SERVICE

The undersigned hereby certifies that this document has been served today upon all parties of record in this docket, as listed on the docket service list, by facsimile or by first class mail, in properly addressed envelopes, with charges prepaid thereon.

By Delaine Kolbo

Date 8/4/97

(OFFICIAL SEAL)

BY ORDER OF THE COMMISSION:

JAMES A. BURG, Chairman

PAM NELSON, Commissioner

LASKA SCHOENFELDER, Commissioner

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA

IN THE MATTER OF THE ESTABLISHMENT OF SWITCHED ACCESS RATES FOR WEST RIVER TELECOMMUNICATIONS COOPERATIVE	)))))	ORDER GRANTING WAIVER OF COMMISSION'S COST STUDY MODEL TC97-118

On June 30, 1997, West River Telecommunications Cooperative (West River) filed for approval by the Public Utilities Commission (Commission) its 1996 Intrastate Switched Access Cost Study. This information was provided to the Local Exchange Carriers Association for use in their intrastate access rate filing. West River also requested the Commission waive the requirement that it use the Commission's cost study model and instead allow the use of GVNW's cost study model.

On July 3, 1997, the Commission electronically transmitted notice of the filing and the intervention deadline of July 18, 1997, to interested individuals and entities. On July 11, 1997, the Commission received a Petition for Leave to Intervene from U S WEST Communications, Inc. (U S WEST). On July 29, 1997, at its regularly scheduled meeting, the Commission granted U S WEST's Petition to Intervene and assessed West River a $1,000 filing fee. On August 18, 1997, at its regularly scheduled meeting, the Commission considered West River's request to waive the requirement that West River use the Commission's cost study model and instead allow the use of GVNW's cost study model.

The Commission has jurisdiction over this matter pursuant to SDCL 1-26-17.1, 49-1A-9, 49-31-12.6, 49-31-18, 49-31-19 and ARSD 20:10:01:15.02, 20:10:01:15.05, 20:10:27:07 and 20:10:27:14.

The Commission finds that it is appropriate to waive the requirement that West River use the Commission's cost study model and allow the use of GVNW's cost study model. It is therefore

ORDERED that use of the Commission's cost study model is hereby waived and instead West River shall be allowed to use GVNW's cost study model.

Dated at Pierre, South Dakota, this 3rd day of September, 1997.

CERTIFICATE OF SERVICE

The undersigned hereby certifies that this document has been served today upon all parties of record in this docket, as listed on the docket service list, by facsimile or by first class mail, in properly addressed envelopes, with charges prepaid thereon.

By Delaine Kolbo

Date 9/3/97

(OFFICIAL SEAL)

BY ORDER OF THE COMMISSION:

JAMES A. BURG, Chairman

PAM NELSON, Commissioner

LASKA SCHOENFELDER, Commissioner

U S WEST, Inc.
1801 California Street, Suite 5100
Denver, Colorado 80202
303 672-2810
Facsimile 303 295-7069

William P. Heaston
Senior Attorney

U S WEST

RECEIVED
NOV 1 1997
SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

November 11, 1997

Mr. William Bullard, Jr.
Executive Director
South Dakota Public Utilities Commission
500 East Capitol Avenue
Pierre, SD 57501

Re: Docket Nos.: TC97-059, TC97-060, TC97-061, TC97-063,
TC97-064, TC97-065, TC97-118

Dear Mr. Bullard:

U S WEST Communications, Inc. hereby files an original and nine (9) copies of its Notice of Withdrawal of Intervention in each of the above dockets.

Please date stamp the additional copy enclosed and return in the self-addressed stamped envelope enclosed. Thank you for your cooperation.

Yours truly,

William P. Heaston

William P. Heaston

WPH:mb
Enclosures

RECEIVED
NOV 12 1997
SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA

IN THE MATTER OF THE ESTABLISHMENT OF SWITCHED ACCESS RATES FOR WEST RIVER COOPERATIVE, HAZEN, NORTH DAKOTA	))))	DOCKET NO. TC97-115

NOTICE OF WITHDRAWAL OF INTERVENTION BY U S WEST COMMUNICATIONS, INC.

U S WEST Communications, Inc. ("U S WEST"), through the undersigned counsel, submits notice of its withdrawal of intervention in this docket. U S WEST is withdrawing its intervention after a satisfactory review of the Intrastate Access Separations Study filed by West River Cooperative, Hazen, North Dakota with the Commission in this docket.

DATED this 10th day of November, 1997.

Respectfully submitted,

U S WEST Communications, Inc.

By: _____

William P. Heaston
1801 California Street, Suite 5100
Denver, Colorado 80202
Telephone: (303) 672-2810
Facsimile: (303) 295-7049

CERTIFICATE OF SERVICE

The undersigned certifies that on this 11th day of November, 1997, an original and ten (10) copies of the foregoing NOTICE OF WITHDRAWAL OF INTERVENTION BY U S WEST COMMUNICATIONS, INC. was sent United States First Class Mail, postage prepaid, to the following:

Mr. William Bullard, Jr.
Executive Director
South Dakota Public Utilities Commission
State of South Dakota
500 East Capitol
Pierre, South Dakota 57501

and a true and correct copy was deposited into the United States Mail, postage prepaid, addressed to the following:

Mr. David D. Clark
GVNW Inc./Management
2270 La Montana Way
P. O. Box 259069
Colorado Springs, CO 80936

Mr. Robert Barfield
West River Telecommunications Cooperative
P. O. Box 467
Hazen, North Dakota 58545-467

U S WEST Communications, Inc.

Maya Bak

TC97-118

GVNW

RECEIVED

NOV 14 1997

SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

November 11, 1997

Harlan Best
Deputy Director
South Dakota Public Utilities Commission
State Capitol
500 East Capitol Avenue
Pierre, South Dakota 57501-5070

RE: West River Telecommunications Cooperative Intrastate Switched Access Rates

Dear Harlan:

On Behalf of West River Telecommunications Cooperative, enclosed is an original and four copies of the Company's 1996 cost study as revised per Staff direction. The revisions reflect items identified by the Staff through their audit on site in Pierre. This information has been provided to LECA for incorporation into a revision of their intrastate access rate filing. This cost study information includes on all jurisdictions part 36, intrastate part 69, and intrastate part 69 interLATA and intraLATA. Also enclosed is Exhibit A which identifies the derivation of the South Dakota revenue requirement and rates that would result if West River charged Company specific rates as opposed to LECA rates.

Also enclosed are an original and four copies of the printout using the Commission Staff's format sheets A through V with the West River 1996 information. A single copy of the disk with the model is enclosed. These sheets reflect the stipulated rate of return of 10%. The Commission should be aware that these worksheets reflect total Company numbers; modifications would be required to arrive at South Dakota specific results.

GVNW INC./MANAGEMENT
2270 La Montana Way (80918) P.O. Box 25969 (80936) Colorado Springs, CO (719) 594-5800 FAX: (719) 599-0968

If you have any questions concerning this filing or West River's participation in the LECA pool, please call me at (719) 594-5831.

Sincerely,

David D. Clark

David D. Clark

Encl.

cc: B. Barfield, West River
B. Krause, West River

EXHIBIT A
10-Nov-97
FN: P:\WRSDAC98

WEST RIVER TELECOMMUNICATIONS COOP
SWITCHED ACCESS RATE DEVELOPMENT

REVENUE REQUIREMENT SUMMARY

INTRALATA

SOUTH DAKOTA COMMON LINE ELEMENTS (1998):	TOTAL NTH/STH DAKOTA	SOUTH DAKOTA PERCENT	SOUTH DAKOTA REV REQ
COMMON LINE REVENUE REQUIREMENT	$1,133,327	6.55%	$74,274
SOUTH DAKOTA TRAFFIC SENSITIVE ELEMENTS (1998):			
LOCAL SWITCHING (Includes Info)	$247,562	6.55%	$16,224
LOCAL TRANSPORT	329,603	6.55%	21,601
TOTAL TRAFFIC SENSITIVE			$37,825

INTERLATA

SOUTH DAKOTA COMMON LINE ELEMENTS (1998):	TOTAL NTH/STH DAKOTA	SOUTH DAKOTA PERCENT	SOUTH DAKOTA REV REQ
COMMON LINE REVENUE REQUIREMENT	$483,078	3.66%	$17,841
SOUTH DAKOTA TRAFFIC SENSITIVE ELEMENTS (1998):			
LOCAL SWITCHING (Includes Info)	$101,568	3.66%	$3,751
LOCAL TRANSPORT	147,814	3.66%	5,459
TOTAL TRAFFIC SENSITIVE			$9,210

CARRIER COMMON LINE RATE DEVELOPMENT

	INTERLAT	INTRALATA	
1998 REVENUE REQUIREMENT			$92,115
1998 MINUTES OF USE:			
CCL ORIGINATING	63,465	569,137	
CCL TERMINATING	171,565	232,973	
TOTAL CCL MINUTES			1,037,140
CCL COST PER MINUTE			$0.08882

TRAFFIC SENSITIVE RATE DEVELOPMENT

LOCAL SWITCHING REVENUE REQUIREMENT	$19,975
LOCAL SWITCHING MINUTES OF USE	1,037,140
LOCAL SWITCHING RATE PER MOU	$0.01926
LOCAL TRANSPORT REVENUE REQUIREMENT	$27,060
LOCAL TRANSPORT MINUTES OF USE	1,037,140
LOCAL TRANSPORT RATE PER MOU	$0.02609

COMPANY NAME	West River Telecommunications
NECA CODE	381637
COMPANY CODE	645
STATE	North Dakota
STATE AREA	
CONTACT NAME	David D. Clark
CONTACT TELEPHONE #	719-594-5831
FOR PERIOD	1996 Estimate (4/97) - (10/97)
FILE NAME	0645_9696sd
COMMENT #1	EAS is ITV
COMMENT #2	Used for SD Filing

REPORT	PART 36
JURISDICTION	ALL JURISDICTIONS
DATE	11/06/97

CONFIDENTIAL INFORMATION
DO NOT RELEASE WITHOUT AUTHORIZATION

West River Telecommunications
1996 Estimate (4/97), (10/97)

PAGE 1
11/06/97

ALL JURISDICTIONS

LINE ACCT CAT	TOTAL	EAS	LSMC	LOCAL	INTER-STATE MESSAGE TOLL INTER-LATA	INTRA-LATA	INTER-STATE PRIVATE LINE INTER-LATA	INTRA-LATA	INTRA-STATE MESSAGE TOLL INTER-LATA	INTRA-LATA	INTRA-STATE PRIVATE LINE INTER-LATA	INTRA-LATA
201 RATE BASE	23,320,542	290,121	165,317	6,925,086	7,764,406	0	439,680	0	2,794,589	5,296,568	2,085	242,690
202 RATE		0.100000	0.100000	0.100000	0.112500	0.000000	0.112500	0.000000	0.100000	0.100000	0.100000	0.100000
203 RETURN	2,434,607	29,012	16,532	692,509	873,496	0	49,464	0	279,459	529,657	209	24,269
205 DEDUCTS	1,382,362	17,087	9,820	410,456	459,792	0	25,881	0	130,280	314,561	124	14,361
206 INVEST TAX CR	0	0	0	0	0	0	0	0	0	0	0	0
207 BEFORE FED TAX	1,052,245	11,925	6,712	282,053	413,704	0	23,583	0	89,179	215,096	85	9,908
208 SUBTAX	12,687,401	156,824	90,130	3,767,194	4,220,000	0	237,535	0	1,195,715	2,887,058	1,138	131,807
209 FED INC TAX	542,066	6,143	3,458	145,300	213,120	0	12,149	0	45,941	110,807	44	5,104
210 BAL INFF ST TAX	1,594,311	18,068	10,170	427,353	626,824	0	35,732	0	135,120	325,903	129	15,012
211 ST INCOME TAX	183,825	2,083	1,173	49,274	72,273	0	4,120	0	15,579	37,577	15	1,731
212 RETURN PLUS TAX	3,160,498	37,238	21,163	887,083	1,158,889	0	65,733	0	280,979	678,041	268	31,104
213 EXPENSES	5,380,171	45,034	32,666	1,614,922	1,860,188	0	79,305	0	493,423	1,207,930	447	46,256
214 GROSS REC TAX	0	0	0	0	0	0	0	0	0	0	0	0
215 SUBTOTAL	8,540,669	82,272	53,829	2,502,005	3,019,077	0	145,038	0	774,402	1,885,971	715	77,360
216 AFUDC	70,960	870	534	21,414	23,073	0	1,356	0	6,741	16,207	7	758
217 REVENUE REQ	8,469,709	81,402	53,295	2,480,591	2,996,004	0	143,682	0	767,661	1,869,764	708	76,602

ALL JURISDICTIONS

LINE	ACCT	CAT	TOTAL	EAS	LSMC	LOCAL	INTER-STATE INTER-LATA	MESSAGE TOLL INTRA-LATA	INTER-STATE INTER-LATA	PRIVATE LINE INTRA-LATA	INTRA-STATE MESSAGE TOLL INTRA-LATA	INTRA-STATE INTER-LATA	PRIVATE LINE INTRA-LATA
			EXPENSES										
301	PLT SPEC		1,131,692	12,541	8,581	334,191	379,375	0	20,564	0	106,878	257,996	110	11,652
302			1.000000	0.011080	0.007581	0.295250	0.335170	0.000000	0.018171	0.000000	0.094424	0.227933	0.000097	0.010294
303	PLT NONSPEC		2,576,174	24,997	19,048	732,211	907,093	0	45,220	0	240,220	584,340	246	24,796
304			1.000000	0.009703	0.007391	0.284225	0.352100	0.000000	0.016777	0.000000	0.093247	0.226825	0.000095	0.009625
305	CUST OPER		612,628	0	0	234,907	174,772	0	2,225	0	55,778	142,978	18	1,950
306			1.000000	0.000000	0.000000	0.383442	0.285282	0.000000	0.003632	0.000000	0.091047	0.233385	0.000029	0.003183
307	CORP OPER		907,791	5,672	3,917	267,891	349,246	0	10,440	0	76,206	188,700	59	6,260
308			1.000000	0.006248	0.004315	0.295102	0.384721	0.000000	0.011500	0.000000	0.083947	0.207906	0.000065	0.006896
309	TAX & MISC		151,689	1,824	1,120	45,722	49,702	0	2,852	0	14,341	34,516	0	1,598
310			1.000000	0.012025	0.007384	0.301479	0.327656	0.000000	0.018802	0.000000	0.094542	0.227545	0.000000	0.010535
311	TOTAL EXP & TAX		5,380,171	45,034	32,666	1,614,922	1,860,188	0	79,305	0	493,423	1,207,930	447	46,256
312			1.000000	0.008370	0.006072	0.300162	0.345750	0.000000	0.014740	0.000000	0.091711	0.224515	0.000083	0.008597
			RATE BASE										
313	2001 2110		5,045,862	61,867	37,941	1,522,671	1,640,720	0	96,437	0	479,340	1,152,477	482	53,927
314			1.000000	0.012261	0.007519	0.301766	0.325162	0.000000	0.019112	0.000000	0.094997	0.228400	0.000096	0.010687
315	2001 2210		4,381,299	0	0	555,152	2,603,800	0	0	0	320,283	902,064	0	0
316			1.000000	0.000000	0.000000	0.126709	0.594299	0.000000	0.000000	0.000000	0.073102	0.205890	0.000000	0.000000
317	2001 2220		0	0	0	0	0	0	0	0	0	0	0	0
318			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
319	2001 2230		5,628,524	0	81,788	1,788,685	1,690,238	0	93,621	0	571,159	1,335,716	1,148	66,169
320			1.000000	0.000000	0.014531	0.317789	0.300299	0.000000	0.016633	0.000000	0.101476	0.237312	0.000204	0.011756
321	2001 2310		0	0	0	0	0	0	0	0	0	0	0	0
322			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
323	2001 2410		16,295,895	322,535	116,010	5,594,344	4,259,567	0	409,137	0	1,607,511	3,770,455	1,367	214,969
324			1.000000	0.019792	0.007119	0.343298	0.261388	0.000000	0.025107	0.000000	0.098645	0.231375	0.000084	0.013192
325	2001 2680		0	0	0	0	0	0	0	0	0	0	0	0
326			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
327	2001 2690		0	0	0	0	0	0	0	0	0	0	0	0
328			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
329	2001 NONASSIGN		0	0	0	0	0	0	0	0	0	0	0	0
330			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
331	2001 TOTAL		31,351,560	384,402	235,739	9,460,852	10,194,325	0	599,195	0	2,978,293	7,160,712	2,997	335,065
332			1.000000	0.012261	0.007519	0.301766	0.325162	0.000000	0.019112	0.000000	0.094997	0.228400	0.000096	0.010687
333	2002 TOTAL		0	0	0	0	0	0	0	0	0	0	0	0
334			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
335	2003 TOTAL		1,514,474	18,569	11,388	457,016	492,449	0	28,945	0	143,870	345,906	145	16,186
336			1.000000	0.012261	0.007519	0.301765	0.325162	0.000000	0.019112	0.000000	0.094997	0.228400	0.000096	0.010688
339	2005 TOTAL		0	0	0	0	0	0	0	0	0	0	0	0
340			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
341	1402 RTB		0	0	0	0	0	0	0	0	0	0	0	0
342			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
343	3XXX TOTAL		-11,869,174	-143,244	-98,773	-3,692,781	-3,688,476	0	235,791	0	-1,144,786	-2,730,355	-1,270	-133,698
344			1.000000	0.012069	0.008322	0.311124	0.310761	0.000000	0.019866	0.000000	0.096450	0.230037	0.000107	0.011264
345	4XXX TOTAL		1,939,552	23,781	14,584	585,291	630,668	0	37,066	0	184,251	442,994	185	20,729
346			1.000000	0.012261	0.007519	0.301766	0.325162	0.000000	0.019112	0.000000	0.094997	0.228400	0.000095	0.010688
347	1220 1		334,136	6,413	2,379	114,139	87,339	0	6,389	0	32,961	77,311	4	4,408
348			1.000000	0.019191	0.007120	0.343297	0.261388	0.000000	0.025107	0.000000	0.098645	0.231376	0.000084	0.013192
349	1220 2 CPE		0	0	0	0	0	0	0	0	0	0	0	0
350			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
351	1439 F.A.		0	0	0	0	0	0	0	0	0	0	0	0
352			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
353	1410/4310		0	0	0	0	0	0	0	0	0	0	0	0
354			0.000.00	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
355	WORK CASH		49,974	0	0	0	48,101	0	1,873	0	0	0	0	0
356			1.000000	0.000000	0.000000	0.962523	0.000000	0.037479	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
357	RATE-BASE		22,320,542	290,121	165,317	6,935,086	7,764,406	0	439,680	0	2,194,589	5,296,568	2,085	242,690
358			1.000000	0.012441	0.007089	0.296952	0.332943	0.000000	0.018854	0.000000	0.094105	0.227120	0.000089	0.010407

ALL JURISDICTIONS

LINE ACCT CAT	TOTAL	EAS	USAC	LOCAL	INTER-STATE MESSAGE TOLL INTER-LATA	INTRA-LATA	INTER-STATE PRIVATE LINE INTER-LATA	INTRA-LATA	INTRA-STATE MESSAGE TOLL INTER-LATA	INTRA-LATA	INTRA-STATE PRIVATE LINE INTER-LATA	INTRA-LATA
PLANT SPECIFIC												
401 6110 NET SUPPORT	776	70	5	231	252	0	15	0	74	177	0	5
402	1.000000	0.012887	0.007732	0.301546	0.324742	0.000000	0.019330	0.000000	0.095361	0.228093	0.000000	0.010309
403 6120 GEN SUPPORT	242.375	2.972	1.822	73.141	78.811	0	4.632	0	23.025	55.359	23	2.590
404	1.000000	0.012262	0.007517	0.301768	0.325162	0.000000	0.019111	0.000000	0.094997	0.228402	0.000095	0.010686
405 6210 C.O. SWITCH	263.762	0	2.150	61.621	112.892	0	2.461	0	23.436	58.832	30	1.740
406	1.000000	0.000000	0.008170	0.234156	0.428985	0.000000	0.009352	0.000000	0.089055	0.223558	0.000114	0.006612
409 6220 OPER SYS	0	0	0	0	0	0	0	0	0	0	0	0
410	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
411 6230 C.O. TRANS	142.609	0	1.165	33.393	61.177	0	1.334	0	12.700	31.881	16	943
412	1.000000	0.000000	0.008169	0.234158	0.428985	0.000000	0.009354	0.000000	0.089055	0.223555	0.000112	0.006612
413 6310 1 IOT	0	0	0	0	0	0	0	0	0	0	0	0
414	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
415 6310 2 CPE	0	0	0	0	0	0	0	0	0	0	0	0
416	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
417 6410 CAMA	482.970	9.559	3.438	165.802	126.243	0	12.126	0	47.643	111.747	41	6.371
418	1.000000	0.019792	0.007118	0.343297	0.261389	0.000000	0.025107	0.000000	0.098646	0.231375	0.000085	0.013191
419 TOTAL PLANT SPEC	1,151.892	12.541	8.581	334.191	379.375	0	20.568	0	106.878	257.996	110	11.652
420	1.000000	0.011080	0.007581	0.295250	0.335170	0.000000	0.018171	0.000000	0.094424	0.227933	0.000097	0.010294
PLANT NON-SPECIFIC												
421 6510 OTH PLANT	0	0	0	0	0	0	0	0	0	0	0	0
422	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
423 6530 NET OPER	159.544	1.956	1.200	48.145	51.878	0	3.049	0	15.156	36.440	15	1.705
424	1.000000	0.012260	0.007521	0.301766	0.325164	0.000000	0.019111	0.000000	0.094995	0.228401	0.000094	0.010687
425 6540 ACCESS	0	0	0	0	0	0	0	0	0	0	0	0
426	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
427 6560 DEPR & AMORT	2,416.627	23.041	17.848	684.066	855.215	0	40.171	0	225.064	547.900	231	23.091
428	1.000000	0.009534	0.007386	0.283066	0.353888	0.000000	0.016623	0.000000	0.093131	0.226721	0.000096	0.009555
429 PLT-NONSPE TOTAL	2,576.171	24.997	19.048	732.211	907.093	0	43.220	0	240.220	584.340	246	24.795
430	1.000000	0.009703	0.007394	0.284225	0.352109	0.000000	0.016777	0.000000	0.093247	0.226825	0.000095	0.009625
CUSTOMER OPERATIONS												
431 6610 MARKETING	13.696	0	0	2.862	5.298	0	283	0	1.142	3.861	2	248
432	1.000000	0.000000	0.000000	0.208966	0.386829	0.000000	0.020663	0.000000	0.083382	0.281907	0.000146	0.018107
433 6620 10 OPER SERV	0	0	0	0	0	0	0	0	0	0	0	0
434	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
435 6620 21 DIR CLASS	22.965	0	0	22.965	0	0	0	0	0	0	0	0
436	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
437 6620 22 DIR OTH	0	0	0	0	0	0	0	0	0	0	0	0
438	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.029	2.410	0	0
439 6620 23 DIR ALPHA	20.693	0	0	12.509	4.645	0	0	0	0.049727	0.116465	0.000000	0.000000
440	1.000000	0.000000	0.000000	0.604736	0.224472	0.000000	0.000000	0.000000	0	0	0	0
441 6620 24 DIR FOR	0	0	0	0	0	0	0	0	0.000000	0.000000	0.000000	0.000000
442	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000				

CONFIDENTIAL INFORMATION
DO NOT RELEASE WITHOUT AUTHORIZATION

West River Telecommunications
1996 Estimate (4/97) (10/97)

PAGE: 4
11/06/97

ALL JURISDICTIONS

LINE	ACCT	CAT	TOTAL	EAS	LSWC	LOCAL	INTER-STATE MESSAGE TOLL INTER-LATA	INTER-STATE MESSAGE TOLL INTRA-LATA	INTER-STATE PRIVATE LINE INTER-LATA	INTER-STATE PRIVATE LINE INTRA-LATA	INTRA-STATE MESSAGE TOLL INTER-LATA	INTRA-STATE MESSAGE TOLL INTRA-LATA	INTRA-STATE PRIVATE LINE INTER-LATA	INTRA-STATE PRIVATE LINE INTRA-LATA
		LOCAL BUSINESS END USER												
501	6620	3111 LOC SO	89.129	0	0	89.129	0	0	0	0	0	0	0	0
502			1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
503	6620	3112 PRE SO	0	0	0	0	0	0	0	0	0	0	0	0
504			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
505	6620	3113 DIR SO	0	0	0	0	0	0	0	0	0	0	0	0
506			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
507	6620	3114 OWA SO	0	0	0	0	0	0	0	0	0	0	0	0
508			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
509	6620	3115 NON SO	0	0	0	0	0	0	0	0	0	0	0	0
510			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
511	6620	3116 OTH SO	0	0	0	0	0	0	0	0	0	0	0	0
512			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
513	6620	3111OT EU SO	89.129	0	0	89.129	0	0	0	0	0	0	0	0
514			1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
515	6620	3121 OWA P&C	6.189	0	0	6.189	0	0	0	0	0	0	0	0
516			1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
517	6620	3122 NON P&C	68.219	0	0	27.092	0	1.668	0	0	9.551	28.432	14	1.462
518			1.000000	0.000000	0.000000	0.397133	0.000000	0.024451	0.000000	0.000000	0.140005	0.416775	0.000205	0.021431
519	6620	3123 OTH P&C	0	0	0	0	0	0	0	0	0	0	0	0
520			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
521	6620	3124 LOC P&C	19.119	0	0	19.119	0	0	0	0	0	0	0	0
522			1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
523	6620	3121OT EU PC	93.527	0	0	19.119	33.281	1.668	0	0	9.551	28.432	14	1.462
524			1.000000	0.000000	0.000000	0.204422	0.355844	0.017834	0.000000	0.000000	0.102120	0.303998	0.000150	0.015632
525	6620	3131 OWN INQ	1.016	0	0	0	1.016	0	0	0	0	0	0	0
526			1.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
527	6620	3132 NON INQ	11.194	0	0	0	4.446	274	0	0	1.567	4.665	2	240
528			1.000000	0.000000	0.000000	0.000000	0.397177	0.024477	0.000000	0.000000	0.139986	0.416741	0.000179	0.021440
529	6620	3133 OTH INQ	0	0	0	0	0	0	0	0	0	0	0	0
530			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
531	6620	3134 LOC INQ	3.137	0	0	3.137	0	0	0	0	0	0	0	0
532			1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
533	6620	3131OT EUINQ	15.347	0	0	3.137	5.462	274	0	0	1.567	4.665	2	240
534			1.000000	0.000000	0.000000	0.204405	0.355900	0.017854	0.000000	0.000000	0.102105	0.303968	0.000130	0.015638
535	6620	3131TOT EUINQ	15.347	0	0	3.137	5.462	274	0	0	1.567	4.665	2	240
536			1.000000	0.000000	0.000000	0.204405	0.355900	0.017854	0.000000	0.000000	0.102105	0.303968	0.000130	0.015638
		LOCAL BUSINESS TX												
539	6620	3141 SO PROC	0	0	0	0	0	0	0	0	0	0	0	0
540			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
541	6620	3142 B&C SO	0	0	0	0	0	0	0	0	0	0	0	0
542			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
543	6620	3143TOT TX SO	0	0	0	0	0	0	0	0	0	0	0	0
544			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
545	6620	3151 PAYCOL	0	0	0	0	0	0	0	0	0	0	0	0
546			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
547	6620	3152 B&C P&C	0	0	0	0	0	0	0	0	0	0	0	0
548			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
549	6620	3153OT IX PC	0	0	0	0	0	0	0	0	0	0	0	0
550			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
551	6620	3161 BILLING	0	0	0	0	0	0	0	0	0	0	0	0
552			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
553	6620	3162 B&C INQ	0	0	0	0	0	0	0	0	0	0	0	0
554			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
555	6620	3161OT INING	0	0	0	0	0	0	0	0	0	0	0	0
556			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
557	6620	317 COIN ADM	2.389	0	0	1.845	176	0	0	2	366	0	0	0
558			1.000000	0.000000	0.000000	0.772290	0.073671	0.000000	0.000000	0.000837	0.153202	0.000000	0.000000	0.000000
559	6620	31 TOTBUSOFC	206.392	0	0	113.230	38.999	0	1.942	0	11.120	33.463	16	1.702
560			1.000000	0.000000	0.000000	0.548643	0.194214	0.000000	0.009411	0.000000	0.053891	0.162088	0.000080	0.008493

ALL JURISDICTIONS

LINE ACCT	CAT	TOTAL	EAS	USMC	LOCAL	INTER-STATE INTER-LATA	MESSAGE TOLL INTRA-LATA	INTER-STATE INTER-LATA	PRIVATE LINE INTRA-LATA	INTRA-STATE INTER-LATA	MESSAGE TOLL INTRA-LATA	INTRA-STATE INTER-LATA	PRIVATE LINE INTRA-LATA
	REVENUE ACCOUNTING												
601	6620.50 MSG PROC	72.086	0	0	0	28.809	0	0	0	6.657	36.620	0	0
602		1.000000	0.000000	0.000000	0.000000	0.399648	0.000000	0.000000	0.000000	0.092348	0.508004	0.000000	0.000000
603	6620.61	8.283	0	0	0	8.283	0	0	0	0	0	0	0
604		1.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
605	6620.62	157.384	0	0	83.242	29.842	0	0	0	6.753	37.547	0	0
606		1.000000	0.000000	0.000000	0.528910	0.189613	0.000000	0.000000	0.000000	0.042908	0.238569	0.000000	0.000000
607	6620.70	116.306	0	0	0	58.153	0	0	0	29.077	29.077	0	0
608		1.000000	0.000000	0.000000	0.000009	0.500001	0.000000	0.000000	0.000000	0.250004	0.250004	0.000000	0.000000
609	TOT REV ACCT	354.059	0	0	83.241	125.087	0	0	0	42.487	103.244	0	0
610		1.000000	0.000000	0.000000	0.235105	0.353304	0.000000	0.000000	0.000000	0.120000	0.291601	0.000000	0.000000
611	6620.80 OTH CLS	823	0	0	0	823	0	0	0	0	0	0	0
612		1.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
613	TOT CLS OPER	612.628	0	0	234.907	174.772	0	2.225	0	55.778	142.978	18	1.950
614		1.000000	0.000000	0.000000	0.383442	0.285282	0.000000	0.003632	0.000000	0.091047	0.233385	0.000029	0.003183
	CORPORATE OPERATIONS												
615	6710.1 EXE EAS	0	0	0	0	0	0	0	0	0	0	0	0
616		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
617	6710.2 EXE OTHER	192.822	1.337	923	63.140	61.177	0	2.461	0	17.961	44.334	14	1.475
618		1.000000	0.006934	0.004787	0.327452	0.317271	0.000000	0.012763	0.000000	0.093148	0.229922	0.000073	0.007650
619	6720.1 GEN EAS	0	0	0	0	0	0	0	0	0	0	0	0
620		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
621	6720.2 GEN OTH	625.286	4.335	2.994	204.751	198.386	0	7.979	0	58.245	143.766	45	4.785
622		1.000000	0.006933	0.004788	0.327452	0.317273	0.000000	0.012761	0.000000	0.093149	0.229920	0.000072	0.007652
623	6720 EQ	89.683	0	0	0	89.683	0	0	0	0	0	0	0
624		1.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
625	TOT CORP OPER	907.791	5.672	3.917	267.891	349.246	0	10.440	0	76.206	188.100	59	6.260
626		1.000000	0.006248	0.004315	0.295102	0.384721	0.000000	0.011500	0.000000	0.083947	0.207206	0.000065	0.006896
	TAXES AND MISC INC & EXP												
627	7100.1 FOR CURR	0	0	0	0	0	0	0	0	0	0	0	0
628		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
629	7100.2 OTHER	2.505	31	18	744	833	0	47	0	236	570	0	26
630		1.000000	0.012375	0.007186	0.297006	0.332535	0.000000	0.018762	0.000000	0.094212	0.227545	0.000000	0.010379
631	7200.40 TAX OTH	143.146	1.755	1.076	43.196	46.546	0	2.736	0	13.598	32.695	14	1.530
632		1.000000	0.012260	0.007517	0.301762	0.325165	0.000000	0.019113	0.000000	0.094994	0.228403	0.000098	0.010688
633	7200.41TAX OR REC	0	0	0	0	0	0	0	0	0	0	0	0
634		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
637	7300.2 CONTRIB	6.938	38	26	1.782	2.323	0	69	0	507	1.251	0	42
638		1.000000	0.006293	0.004306	0.295131	0.384730	0.000000	0.011428	0.000000	0.083968	0.207188	0.000000	0.006956
639	7500.1 INTR CAP/L	0	0	0	0	0	0	0	0	0	0	0	0
640		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
641	7600 EXTRA ITEMS	0	0	0	0	0	0	0	0	0	0	0	0
642		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
643	7910 RATEMAKING	0	0	0	0	0	0	0	0	0	0	0	0
644		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
645	TOT TAX MISC	151.689	1.824	1.120	45.722	49.702	0	2.852	0	14.341	34.516	14	1.598
646		1.000000	0.012025	0.007384	0.301419	0.327656	0.000000	0.018802	0.000000	0.094542	0.227545	0.000092	0.010535
	BIG THREE												
649	BIG THREE	1.660.913	11.515	7.953	543.868	526.962	0	21.195	0	154.713	381.878	120	12.709
650		1.000000	0.006933	0.004788	0.327451	0.317273	0.000000	0.012761	0.000000	0.093149	0.229921	0.000072	0.007652

COMPANY NAME	West River Telecommunications
NECA CODE	381637
COMPANY CODE	645
STATE	North Dakota
STATE AREA	
CONTACT NAME	David D. Clark
CONTACT TELEPHONE #	719-594-5831
FOR PERIOD	1996 Estimate (4/97), (10/97)
FILE NAME	0645_95e96sd
COMMENT #1	EAS is ITV
COMMENT #2	Used for SD fitting
REPORT	PART 69
JURISDICTION	INTRA-STATE INTER-LATA
DATE	11/10/97

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West River Telecommunications
1996 ESTIMATE (4/97), (10/97)

INTRA-STATE INTER-LATA

LINE	ACCT	CAT	TAXES AND FULL COST DESCRIPTION RATE BASE	TOTAL 2,196,674	COMMON LINE 1,578,085	SWITCH 248,204	TRANSPORT 368,293	INFORMATION 0	LIMITED PAY 0	SPECIAL ACCESS 2,092	B & C 0	IX 0	OTHER 0
201					0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000
202			RATE OF RETURN	219,666	157,808	24,820	36,829	0	0	209	0	0	0
203			RETURN ON INVESTMENT	130,404	93,654	14,766	21,860	0	0	124	0	0	0
205			INCOME ADDS & DEDUCTS	0	0	0	0	0	0	0	0	0	0
206			ITC & EXCESS DEF AMORT/AMT	89,262	64,154	10,054	14,969	0	0	85	0	0	0
207			BALANCE BEFORE FED TAX	1,196,852	859,561	135,522	200,630	0	0	1,139	0	0	0
208			FEDERAL SURTAX	45,983	33,049	5,179	7,711	0	0	44	0	0	0
209			FEDERAL INCOME TAX	135,245	97,203	15,233	22,680	0	0	129	0	0	0
210			BALANCE BEFORE STATE TAX	15,594	11,208	1,756	2,615	0	0	15	0	0	0
211			STATE INCOME TAX	281,243	202,065	31,755	47,155	0	0	268	0	0	0
212			RETURN PLUS TAX	493,870	285,954	68,999	101,803	1,470	0	581	35,063	0	0
213			ADJUSTED EXPENSES	0	0	0	0	0	0	0	0	0	0
214			GROSS RECEIPTS TAX	775,113	488,019	100,754	148,958	1,470	0	849	35,063	0	0
215			SUBTOTAL	6,748	4,941	656	1,144	0	0	7	0	0	0
216	7340		AFUDC	768,365	483,078	100,098	147,814	1,470	0	842	35,063	0	0
217			REVENUE REQUIREMENT										

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1996 ESTimate (4/97), (10/97)

INTRA-STATE INTER-LATA

EXPENSE AND PLANT SUMMARY

LINE ACCT	CAT	DESCRIPTION	TOTAL	COMMON LINE	SWITCH	TRANSPORT	INFORMATION	LIMITED PAY	SPECIAL ACCESS	B & C	TX	OTHER
		EXPENSES										
301		TOTAL PLANT SPECIFIC OPER	106,988	75,826	12,097	18,954	0	0	111	0	0	0
303		TOTAL PLANT NONSPECIFIC	240,466	161,355	34,455	44,610	0	0	246	0	0	0
305		TOTAL CUSTOMER OPERATIONS	55,796	840	10,666	18,607	1,029	0	110	24,544	0	0
307		TOTAL CORPORATE OPERATIONS	76,265	37,679	10,387	17,799	441	0	100	10,519	0	0
309		TOTAL TAXES AND MISC INC/EXP	14,355	10,514	1,394	2,433	0	0	14	0	0	0
311		GRAND TOTAL EXPENSES AND TAX	493,870	285,954	68,999	101,803	1,470	0	581	35,063	0	0
		RATE BASE										
313	2001	2110 GENERAL SUPPORT	479,822	351,397	46,617	81,325	0	0	483	0	0	0
315	2001	2210 CENTRAL OFFICE SWITCHING	320,283	0	243,031	77,252	0	0	0	0	0	0
317	2001	2220 OPERATOR SYSTEMS	0	0	0	0	0	0	0	0	0	0
319	2001	2230 CENTRAL OFFICE TRANSMISSION	572,307	421,852	0	149,307	0	0	1,148	0	0	0
321	2001	2310 INFORMATION ORIGINATION/TERMI	0	0	0	0	0	0	0	0	0	0
323	2001	2410 CABLE AND WIRE FACILITIES	1,608,878	1,410,094	0	197,417	0	0	1,367	0	0	0
325	2001	2680 AMORTIZABLE TANGIBLE ASSETS	0	0	0	0	0	0	0	0	0	0
327	2001	2690 AMORTIZABLE INTANGIBLE ASSETS	0	0	0	0	0	0	0	0	0	0
329	2001	NONASSIGN NON ASSIGNED AMOUNTS	0	0	0	0	0	0	0	0	0	0
331	2001	TOTAL TOTAL PLANT IN SERVICE	2,981,290	2,183,343	289,648	505,301	0	0	2,998	0	0	0
333	2002	TOTAL PROPERTY HELD FOR FUTURE USE	0	0	0	0	0	0	0	0	0	0
335	2003	TOTAL PLANT UNDER CONSTR	144,015	105,469	13,992	24,409	0	0	145	0	0	0
339	2005	TOTAL TELECOMMUNICATIONS PLANT ADJU	0	0	0	0	0	0	0	0	0	0
341		1402 NTB STOCK	0	0	0	0	0	0	0	0	0	0
343	3XXX	TOTAL ACCUMULATED DEPR AND AMORT	-1,146,056	-869,958	-76,560	-198,268	0	0	-1,270	0	0	0
345	4XXX	TOTAL NET DEFFERED OPER INC TAXES	184,436	135,071	17,919	31,260	0	0	186	0	0	0
347		1220 1 MATERIAL AND SUPPLIES	32,989	24,160	3,205	5,591	0	0	33	0	0	0
349		1220 2 MATERIAL AND SUPPLIES CPE	0	0	0	0	0	0	0	0	0	0
351		1439 DEFFERED EQUAL ACCESS	0	0	0	0	0	0	0	0	0	0
353		1410/4310 DEFFERED ASSET AND LIABILITY	0	0	0	0	0	0	0	0	0	0
355		WORK CASH WORKING CASH	0	0	0	0	0	0	0	0	0	0
357		RATE-BASE TOTAL RATE BASE	2,196,674	1,578,085	248,204	368,293	0	0	2,092	0	0	0

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West River Telecommunications
1996 Estimate (4/97) - (10/97)

INTRA-STATE INTER-LATA

LINE ACCT	EXPENSES CAT	DESCRIPTION	TOTAL	COMMON LINE	SWITCH	TRANSPORT	INFORMATION	LIMITED PAY	SPECIAL ACCESS	B & C	IX	OTHER
		PLANT SPECIFIC										
401	6110	NETWORK SUPPORT	74	54	7	13	0	0	0	0	0	0
403	6120	GENERAL SUPPORT	23,048	16,880	2,239	3,906	0	0	23	0	0	0
405	6210	CENTRAL OFFICE SWITCHING	23,466	11,091	6,389	5,956	0	0	30	0	0	0
409	6230	OPERATOR SYSTEM	0	0	0	0	0	0	0	0	0	0
411	6230	CENTRAL OFFICE TRANSMISSION	12,716	6,009	3,462	3,228	0	0	17	0	0	0
413	6310.1	INFO DIST/TERM OTHER	0	0	0	0	0	0	0	0	0	0
415	6310.2	CUSTOMER PREMISES EQUIP	0	0	0	0	0	0	41	0	0	0
417	6410	CABLE & WIRE FACILITIES	47,684	41,792	0	5,851	0	0	111	0	0	0
419	PLANT-SPEC	TOTAL PLANT SPECIFIC OPER	106,988	75,826	12,097	18,954	0	0	111	0	0	0
		PLANT NON-SPECIFIC										
421	6510	OTHER PLANT	0	0	0	0	0	0	15	0	0	0
423	6530	NETWORK OPERATIONS	15,171	11,111	1,474	2,571	0	0	0	0	0	0
425	6540	ACCESS	0	0	0	0	0	0	231	0	0	0
427	6560	DEPRECIATIONS & AMORTIZATION	225,295	150,044	32,981	42,039	0	0	246	0	0	0
429	PLT-NONSPE	TOTAL PLANT NONSPECIFIC	240,466	161,155	34,455	44,610	0	0				
		CUSTOMER OPERATIONS										
431	6610	MARKETING	1,144	838	111	194	0	0	1	0	0	0
433	6620.10	TELEPHONE OPERATOR SERVICES	0	0	0	0	0	0	0	0	0	0
435	6620.21	DIRECTORY CLASSIFIED	0	0	0	0	0	0	0	0	0	0
437	6620.22	DIRECTORY OTHER	0	0	0	0	0	0	0	0	0	0
439	6620.23	DIRECTORY ALPHA	1,029	0	0	0	1,029	0	0	0	0	0
441	6620.24	DIRECTORY FOREIGN	0	0	0	0	0	0	0	0	0	0

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LINE ACCT	EXPENSES CAT	DESCRIPTION	TOTAL	COMMON LINE	SWITCH	TRANSPORT	INFORMATION	LIMITED PAY	SPECIAL ACCESS	B & C	IX	OTHER
		LOCAL BUSINESS END USER										
501	6620.3111	LOCAL S/O PROCESSING	0	0	0	0	0	0	0	0	0	0
503	6620.3112	PRESUBSCRIPTION S/O PROC	0	0	0	0	0	0	0	0	0	0
505	6620.3113	DIRECTORY S/O PROCESSING	0	0	0	0	0	0	0	0	0	0
507	6620.3114	OWN S/O PROC	0	0	0	0	0	0	0	0	0	0
509	6620.3115	NON OWN S/O PROC	0	0	0	0	0	0	0	0	0	0
511	6620.3116	OTHER S/O PROCESSING	0	0	0	0	0	0	0	0	0	0
513	6620.311	TOTAL END-USER S/O PROCESSING	0	0	0	0	0	0	0	0	0	0
515	6620.3121	OWN PAY & COLLECT	0	0	0	0	0	0	0	9,565	0	0
517	6620.3122	NON OWN PAY & COL	9,565	0	0	0	0	0	0	0	0	0
519	6620.3123	OTHER PAY & COLLECT	0	0	0	0	0	0	0	0	0	0
521	6620.3124	LOCAL PAY & COLLECT	0	0	0	0	0	0	0	9,565	0	0
523	6620.312	TOTAL END-USER PAY & COLLECT	9,565	0	0	0	0	0	0	0	0	0
525	6620.3131	OWN BILL INQUIRY	0	0	0	0	0	0	0	1,569	0	0
527	6620.3132	NON OWN BILL INQ	1,569	0	0	0	0	0	0	0	0	0
531	6620.3133	OTHER BILL INQUIRY	0	0	0	0	0	0	0	0	0	0
533	6620.3134	LOCAL BILL INQUIRY	0	0	0	0	0	0	0	1,569	0	0
535	6620.313	TOTAL END-USER BILL INQUIRY	1,569	0	0	0	0	0	0	0	0	0
		LOCAL BUSINESS IX										
539	6620.3141	S/O PROC	0	0	0	0	0	0	0	0	0	0
541	6620.3142	B & C S/O PROC	0	0	0	0	0	0	0	0	0	0
543	6620.314	TOTAL IX CARRIER S/O PROC	0	0	0	0	0	0	0	0	0	0
545	6620.3151	PAY & COLLECT	0	0	0	0	0	0	0	0	0	0
547	6620.3152	B & C PAY & COLLECT	0	0	0	0	0	0	0	0	0	0
549	6620.315	TOTAL IX CARRIER PAY & COLLEC	0	0	0	0	0	0	0	0	0	0
551	6620.3161	BILL INQUIRY	0	0	0	0	0	0	0	0	0	0
553	6620.3162	B & C BILL INQUIRY	0	0	0	0	0	0	0	0	0	0
555	6620.316	TOTAL IX CARRIER BILL INQUIRY	0	0	0	0	0	0	0	0	0	0
557	6620.317	COIN COLLECTION & ADMIN	2	2	0	0	0	0	0	0	0	0
559	6620.31	TOTAL LOCAL BUSINESS OPC	11,136	2	0	0	0	0	0	11,134	0	0

INTRA-STATE INTER-LATA

LINE ACCT	EXPENSES CAT	DESCRIPTION	TOTAL	COMMON LINE	SWITCH	TRANSPORT	INFORMATION	LIMITED PAY	SPECIAL ACCESS	B & C	IX	OTHER
		REVENUE ACCOUNTING										
601	6620.50	MESSAGE PROCESSING	6,657	0	0	0	0	0	0	6,657	0	0
603	6620.61	OTHER B & C END-USER	0	0	0	0	0	0	0	0	0	0
605	6620.62	OTHER B & C OTHER	6,753	0	0	0	0	0	0	6,753	0	0
607	6620.70	CARRIER ACCESS CHARGE B & C	29,077	0	10,555	18,413	0	0	109	0	0	0
609	REV-ACCT	TOTAL REVENUE ACCOUNTING	42,487	0	10,555	18,413	0	0	109	13,410	0	0
611	6620.80	ALL OTHER CUSTOMER SERVICES	0	0	0	0	0	0	0	0	0	0
613	CUST-OPER	TOTAL CUSTOMER OPERATIONS	55,796	840	10,666	18,607	1,029	0	110	24,544	0	0
		CORPORATE OPERATIONS										
615	6710.1	EXECUTIVE & PLANNING EAS	0	0	0	0	0	0	0	0	0	0
617	6710.2	EXECUTIVE & PLANNING OTHER	17,975	8,867	2,448	4,054	104	0	23	2,479	0	0
619	6720.1	GENERAL & ADMINISTRATIVE EAS	0	0	0	0	0	0	0	0	0	0
621	6720.2	GENERAL & ADMINISTRATIVE OTH	58,290	28,752	7,939	13,145	337	0	77	8,040	0	0
623	6720.EQ	EQUIP ACCESS EQUIP	0	0	0	0	0	0	0	0	0	0
625	CORP	TOTAL CORPORATE OPERATIONS	76,265	37,619	10,387	17,199	441	0	100	10,519	0	0
		TAXES AND MISC INC & EXP										
627	7100.1	OTHER OP INC/EXP FOREIGN CURR	0	0	0	0	0	0	0	0	0	0
629	7100.2	OTHER OP INC/EXP OTHER	236	173	23	40	0	0	0	0	0	0
631	7200.40	OPERATING TAXES OTHER	13,612	9,969	1,322	2,307	0	0	14	0	0	0
633	7200.41	OPERATING TAXES GROSS RECIPTS	0	0	0	0	0	0	0	0	0	0
637	7300.2	NON OP INC/EXP CONTRIBUTIONS	507	372	49	86	0	0	0	0	0	0
639	7500.1	INTREST & RELATED ITEMS CAP/E	0	0	0	0	0	0	0	0	0	0
641	7600	EXTRAORDINARY ITEMS	0	0	0	0	0	0	0	0	0	0
643	7910	INCOME EFFECT OF RATEMAKING	0	0	0	0	0	0	0	0	0	0
645	TAX-MISC	TOTAL TAXES AND MISC INC/EXP	14,355	10,514	1,394	2,433	0	0	14	0	0	0
		BIG THREE										
649		TOTAL BIG THREE EXPENSES	177,955	87,777	24,237	40,132	1,029	0	236	24,544	0	0

COMPANY NAME	West River Telecommunications
NECA CODE	381637
COMPANY CODE	645
STATE	North Dakota
STATE AREA	
CONTACT NAME	David D. Clark
CONTACT TELEPHONE #	719-594-5831
FOR PERIOD	1996 Estimate (1/97), (10/97)
FILE NAME	0645_9569650
COMMENT #1	EAS IS ITV
COMMENT #2	Used for SD Filing
REPORT	PART 69
JURISDICTION	INTRA-STATE INTRA-LATA
DATE	11/10/97

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LINE	ACCT	CAT	TAXES AND FULL COST DESCRIPTION	TOTAL	COMMON LINE	SWITCH	TRANSPORT	INFORMATION	LIMITED PAY	SPECIAL ACCESS	B & C	IX	OTHER
			RATE BASE	5,539,258	3,695,765	671,988	929,572	0	0	241,933	0	0	0
201					0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000
202			RATE OF RETURN										
203			RETURN ON INVESTMENT	553,925	369,576	67,199	92,957	0	0	24,193	0	0	0
205			INCOME ADDS & DEDUCTS	328,921	219,380	39,885	55,195	0	0	14,361	0	0	0
206			ITC & EXCESS DEF AMORT/ANT	0	0	0	0	0	0	0	0	0	0
207			BALANCE BEFORE FED TAX	225,004	150,196	27,314	37,762	0	0	9,832	0	0	0
208			FEDERAL SURTAX	3,018,865	2,013,489	366,983	506,587	0	0	131,806	0	0	0
209			FEDERAL INCOME TAX	115,911	77,374	14,019	19,453	0	0	5,065	0	0	0
210			BALANCE BEFORE STATE TAX	340,915	227,570	41,233	57,215	0	0	14,897	0	0	0
211			STATE INCOME TAX	99,306	26,238	4,754	6,597	0	0	1,717	0	0	0
212			RETURN PLUS TAX	709,142	473,188	85,972	119,007	0	0	30,975	0	0	0
213			ADJUSTED EXPENSES	1,254,186	671,715	159,920	213,452	3,445	0	49,907	155,747	0	0
214			GROSS RECEIPTS TAX	0	0	0	0	0	0	0	0	0	0
215			SUBTOTAL	1,963,328	1,144,903	245,892	332,459	3,445	0	80,882	155,747	0	0
216	7340		AFUDC	16,965	11,576	1,775	2,856	0	0	758	0	0	0
217			REVENUE REQUIREMENT	1,946,363	1,133,327	244,117	329,603	3,445	0	80,124	155,747	0	0

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LINE ACCT	EXPENSE AND PLANT SUMMARY CAT	DESCRIPTION	TOTAL	COMMON LINE	SWITCH	TRANSPORT	INFORMATION	LIMITED PAY	SPECIAL ACCESS	B & C	IX	OTHER
		EXPENSES										
301		TOTAL PLANT SPECIFIC OPER	269,648	177,619	32,761	47,617	0	0	11,651	0	0	0
303		TOTAL PLANT NONSPECIFIC	609,136	377,497	93,300	113,542	0	0	24,797	0	0	0
305		TOTAL CUSTOMER OPERATIONS	144,928	3,769	10,007	16,101	2,410	0	4,275	108,966	0	0
307		TOTAL CORPORATE OPERATIONS	194,360	88,788	20,074	30,112	1,035	0	7,570	46,781	0	0
309		TOTAL TAXES AND MISC INC/EXP	36,114	24,642	3,778	6,080	0	0	1,614	0	0	0
311		GRAND TOTAL EXPENSES AND TAX	1,254,186	671,715	159,920	213,452	3,445	0	49,907	155,747	0	0
		RATE BASE										
313 2001	2110	GENERAL SUPPORT	1,206,401	823,132	126,236	203,109	0	0	53,927	0	0	0
315 2001	2210	CENTRAL OFFICE SWITCHING	902,064	0	658,108	243,956	0	0	0	0	0	0
317 2001	2220	OPERATOR SYSTEMS	0	0	0	0	0	0	0	0	0	0
319 2001	2230	CENTRAL OFFICE TRANSMISSION	1,401,885	988,171	0	347,545	0	0	66,169	0	0	0
321 2001	2310	INFORMATION ORIGINATION/TERMI	0	0	0	0	0	0	0	0	0	0
323 2001	2410	CABLE AND WIRE FACILITIES	3,985,424	3,303,084	0	467,371	0	0	214,969	0	0	0
325 2001	2680	AMORTIZABLE TANGIBLE ASSETS	0	0	0	0	0	0	0	0	0	0
327 2001	2690	AMORTIZABLE INTANGIBLE ASSETS	0	0	0	0	0	0	0	0	0	0
329 2001	NONASSIGN	NON ASSIGNED AMOUNTS	0	0	0	0	0	0	335,065	0	0	0
331 2001	TOTAL	TOTAL PLANT IN SERVICE	7,495,777	5,114,387	784,344	1,261,981	0	0	0	0	0	0
333 2002	TOTAL	PROPERTY HELD FOR FUTURE USE	0	0	0	0	0	0	0	0	0	0
335 2003	TOTAL	PLANT UNDER CONSTR	362,092	247,056	37,889	60,961	0	0	16,186	0	0	0
339 2005	TOTAL	TELECOMMUNICATIONS PLANT ADJU	0	0	0	0	0	0	0	0	0	0
341	1402	RTB STOCK	0	0	0	0	0	0	0	0	0	0
343 3XXX	TOTAL	ACCUMULATED DEPR AND AMORT	-2,864,053	-2,037,835	-207,319	-485,200	0	0	-133,699	0	0	0
345 4XXX	TOTAL	NET DEFFERED OPER INC TAXES	463,723	316,400	48,523	78,072	0	0	20,728	0	0	0
347	1220.1	MATERIAL AND SUPPLIES	81,719	55,757	8,551	13,758	0	0	3,653	0	0	0
349	1220.2	MATERIAL AND SUPPLIES CPE	0	0	0	0	0	0	0	0	0	0
351	1439	DEFFERED EQUAL ACCESS	0	0	0	0	0	0	0	0	0	0
353	1410/4310	DEFFERED ASSET AND LIABILITY	0	0	0	0	0	0	0	0	0	0
355	WORK CASH	WORKING CASH	0	0	0	0	0	0	0	0	0	0
357	RATE-BASE	TOTAL RATE BASE	5,539,258	3,695,765	671,988	929,572	0	0	241,933	0	0	0

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LINE ACCT	EXPENSES CAT	DESCRIPTION	TOTAL	COMMON LINE	SWITCH	TRANSPORT	INFORMATION	LIMITED PAY	SPECIAL ACCESS	B & C	IX	OTHER
		PLANT SPECIFIC										
401	6110	NETWORK SUPPORT	185	127	19	31	0	0	8	0	0	0
403	6120	GENERAL SUPPORT	57,949	39,539	6,064	9,756	0	0	2,590	0	0	0
405	6210	CENTRAL OFFICE SWITCHING	60,572	25,980	17,302	15,551	0	0	1,739	0	0	0
409	6220	OPERATOR SYSTEM	0	0	0	0	0	0	0	0	0	0
411	6230	CENTRAL OFFICE TRANSMISSION	32,824	14,078	9,376	8,427	0	0	943	0	0	0
413	6310.1	INFO ORIG/TERM OTHER	0	0	0	0	0	0	0	0	0	0
415	6310.2	CUSTOMER PREMISES EQUIP	0	0	0	0	0	0	0	0	0	0
417	6410	CABLE & WIRE FACILITIES	118,338	97,895	0	13,852	0	0	6,371	0	0	0
419	PLANT-SPEC	TOTAL PLANT SPECIFIC OPER	269,648	177,619	32,761	47,617	0	0	11,651	0	0	0
		PLANT NON-SPECIFIC										
421	6510	OTHER PLANT	0	0	0	0	0	0	0	0	0	0
423	6530	NETWORK OPERATIONS	38,145	26,027	3,991	6,422	0	0	1,705	0	0	0
425	6540	ACCESS	0	0	0	0	0	0	0	0	0	0
427	6560	DEPRECIATIONS & AMORTIZATION	570,991	351,470	89,309	107,120	0	0	23,092	0	0	0
429	PLT-NONSPE	TOTAL PLANT NONSPECIFIC	609,136	377,497	93,300	113,542	0	0	24,797	0	0	0
		CUSTOMER OPERATIONS										
431	6610	MARKETING	4,109	2,803	430	692	0	0	184	0	0	0
433	6620.10	TELEPHONE OPERATOR SERVICES	0	0	0	0	0	0	0	0	0	0
435	6620.21	DIRECTORY CLASSIFIED	0	0	0	0	0	0	0	0	0	0
437	6620.22	DIRECTORY OTHER	0	0	0	0	0	0	0	0	0	0
439	6620.23	DIRECTORY ALPHA	2,410	0	0	0	2,410	0	0	0	0	0
441	6620.24	DIRECTORY FOREIGN	0	0	0	0	0	0	0	0	0	0

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LINE	ACCT	EXPENSES CAT	DESCRIPTION	TOTAL	COMMON LINE	SWITCH	TRANSPORT	INFORMATION	LIMITED PAY	SPECIAL ACCESS	B & C	IX	OTHER
			LOCAL BUSINESS END USER										
501	6620	3111	LOCAL S/O PROCESSING	0	0	0	0	0	0	0	0	0	0
503	6620	3112	PRESUBSCRIPTION S/O PROC	0	0	0	0	0	0	0	0	0	0
505	6620	3113	DIRECTORY S/O PROCESSING	0	0	0	0	0	0	0	0	0	0
507	6620	3114	OWN S/O PROC	0	0	0	0	0	0	0	0	0	0
509	6620	3115	NON OWN S/O PROC	0	0	0	0	0	0	0	0	0	0
511	6620	3116	OTHER S/O PROCESSING	0	0	0	0	0	0	0	0	0	0
513	6620	311	TOTAL END-USER S/O PROCESSING	0	0	0	0	0	0	0	29,894	0	0
515	6620	3121	OWN PAY & COLLECT	29,894	0	0	0	0	0	0	0	0	0
517	6620	3122	NON OWN PAY & COL	0	0	0	0	0	0	0	0	0	0
519	6620	3123	OTHER PAY & COLLECT	0	0	0	0	0	0	0	0	0	0
521	6620	3124	LOCAL PAY & COLLECT	29,894	0	0	0	0	0	0	29,894	0	0
523	6620	312	TOTAL END-USER PAY & COLLECT	0	0	0	0	0	0	0	0	0	0
525	6620	3131	OWN BILL INQUIRY	4,905	0	0	0	0	0	0	4,905	0	0
527	6620	3132	NON OWN BILL INQ	0	0	0	0	0	0	0	0	0	0
531	6620	3133	OTHER BILL INQUIRY	0	0	0	0	0	0	0	0	0	0
533	6620	3134	LOCAL BILL INQUIRY	4,905	0	0	0	0	0	0	4,905	0	0
535	6620	313	TOTAL END-USER BILL INQUIRY										
			LOCAL BUSINESS IX										
539	6620	3141	S/O PROC	0	0	0	0	0	0	0	0	0	0
541	6620	3142	B & C S/O PROC	0	0	0	0	0	0	0	0	0	0
543	6620	314	TOTAL IX CARRIER S/O PROC	0	0	0	0	0	0	0	0	0	0
545	6620	3151	PAY & COLLECT	0	0	0	0	0	0	0	0	0	0
547	6620	3152	B & C PAY & COLLECT	0	0	0	0	0	0	0	0	0	0
549	6620	315	TOTAL IX CARRIER PAY & COLLEC	0	0	0	0	0	0	0	0	0	0
551	6620	3161	BILL INQUIRY	0	0	0	0	0	0	0	0	0	0
553	6620	3162	B & C BILL INQUIRY	0	0	0	0	0	0	0	0	0	0
555	6620	316	TOTAL IX CARRIER BILL INQUIRY	366	366	0	0	0	0	0	34,799	0	0
557	6620	317	COIN COLLECTION & ADMIN	35,165	366	0	0	0	0	0			
559	6620	31	TOTAL LOCAL BUSINESS OPC										

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INTRA-STATE INTRA-LATA

LINE ACCT	EXPENSES CAT	DESCRIPTION	TOTAL	COMMON LINE	SWITCH	TRANSPORT	INFORMATION	LIMITED PAY	SPECIAL ACCESS	B & C	IX	OTHER
		REVENUE ACCOUNTING										
										36,620	0	0
601	6620.50	MESSAGE PROCESSING	36,620	0	0	0	0	0	0	0	0	0
603	6620.61	OTHER B & C END-USER	0	0	0	0	0	0	0	37,547	0	0
605	6620.62	OTHER B & C OTHER	37,547	0	0	0	0	0	0	0	0	0
607	6620.70	CARRIER ACCESS CHARGE B & C	29,077	0	9,577	15,409	0	0	4,091	4,091	0	0
609	REV-ACCT	TOTAL REVENUE ACCOUNTING	103,244	0	9,577	15,409	0	0	4,091	74,167	0	0
611	6620.80	ALL OTHER CUSTOMER SERVICES	0	0	0	0	0	0	0	0	0	0
613	CUST-OPER	TOTAL CUSTOMER OPERATIONS	144,928	3,169	10,007	16,101	2,410	0	4,275	108,966	0	0
		CORPORATE OPERATIONS										
			0	0	0	0	0	0	0	0	0	0
615	6710.1	EXECUTIVE & PLANNING EAS	45,809	20,927	4,731	7,097	244	0	1,784	11,026	0	0
617	6710.2	EXECUTIVE & PLANNING OTHER	0	0	0	0	0	0	0	0	0	0
619	6720.1	GENERAL & ADMINISTRATIVE EAS	148,551	67,861	15,343	23,015	791	0	5,786	35,755	0	0
621	6720.2	GENERAL & ADMINISTRATIVE OTH	0	0	0	0	0	0	0	0	0	0
623	6720.EQ	EQUAL ACCESS EQUIP	194,360	88,788	20,074	30,112	1,035	0	7,570	46,781	0	0
625	CORP	TOTAL CORPORATE OPERATIONS										
		TAXES AND MISC INC & EXP										
			0	0	0	0	0	0	0	0	0	0
627	7100.1	OTHER OP INC/EXP FOREIGN CURR	596	407	62	100	0	0	27	0	0	0
629	7100.2	OTHER OP INC/EXP OTHER	34,225	23,352	3,581	5,762	0	0	1,530	0	0	0
631	7200.40	OPERATING TAXES OTHER	0	0	0	0	0	0	0	0	0	0
633	7200.41	OPERATING TAXES GROSS RECIPTS	1,293	883	135	218	0	0	57	0	0	0
637	7300.3	NON OP INC/EXP CONTRIBUTIONS	0	0	0	0	0	0	0	0	0	0
639	7500.1	INTREST & RELATED ITEMS CAP/L	0	0	0	0	0	0	0	0	0	0
641	7600	EXTRAORDINARY ITEMS	0	0	0	0	0	0	0	0	0	0
643	7910	INCOME EFFECT OF RATEMAKING	0	0	0	0	0	0	0	0	0	0
645	TAX-MISC	TOTAL TAXES AND MISC INC/EXP	36,114	24,642	3,778	6,080	0	0	1,614	0	0	0
		BIG THREE										
649		TOTAL BIG THREE EXPENSES	452,721	206,815	46,759	70,140	2,410	0	17,631	108,966	0	0

COMPANY NAME	West River Telecommunications
NECA CODE	381637
COMPANY CODE	645
STATE	North Dakota
STATE AREA	
CONTACT NAME	David D. Clark
CONTACT TELEPHONE #	719-594-5831
FOR PERIOD	1996 Estimate (4/97) - (10/97)
FILE NAME	0645_9604965d
COMMENT #1	EAS is ITV
COMMENT #2	Used for SD filing
REPORT	PART 69
JURISDICTION	INTRA-STATE
DATE	11/11/97

CONFIDENTIAL INFORMATION
DO NOT RELEASE WITHOUT AUTHORIZATION

West River Telecommunications
1996 Estimate (4/97), 1st/97)

INTRA-STATE

LINE	ACCT	TAXES AND FULL COST CAT	DESCRIPTION RATE BASE	TOTAL 7,735,932	COMMON LINE 5,273,833	SWITCH 920,195	TRANSPORT 1,297,865	INFORMATION 0	LIMITED PAY 0	SPECIAL ACCESS 244,039	B & C 0	FX 0	OTHER 0
201			RATE OF RETURN		0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000
202			RETURN ON INVESTMENT	773,594	527,383	92,020	129,787	0	0	24,404	0	0	0
203			INCOME ADDS & DEDUCTS	459,326	313,035	54,751	77,055	0	0	14,485	0	0	0
205			ITC & EXCESS DEF AMORT/AMT	0	0	0	0	0	0	0	0	0	0
206			BALANCE BEFORE FED TAX	314,268	214,348	37,269	52,732	0	0	9,919	0	0	0
207			FEDERAL SURTAX	4,215,717	2,873,050	502,506	707,217	0	0	132,944	0	0	0
208			FEDERAL INCOME TAX	161,896	110,422	19,199	27,165	0	0	5,110	0	0	0
209			BALANCE BEFORE STATE TAX	476,164	324,770	56,468	79,897	0	0	15,029	0	0	0
210			STATE INCOME TAX	54,901	37,446	6,511	9,212	0	0	1,732	0	0	0
211			RETURN PLUS TAX	990,391	675,251	117,730	166,164	0	0	31,246	0	0	0
212			ADJUSTED EXPENSES	1,748,056	957,688	228,226	313,124	4,915	0	53,303	190,800	0	0
213			GROSS RECEIPTS TAX	0	0	0	0	0	0	0	0	0	0
214			SUBTOTAL	2,738,447	1,632,939	345,956	479,288	4,915	0	84,549	190,800	0	0
215			AFUDC	23,713	16,517	2,431	4,090	0	0	765	0	0	0
216	7340		REVENUE REQUIREMENT	2,714,734	1,616,422	343,525	475,288	4,915	0	83,784	190,800	0	0
217													

CONFIDENTIAL INFORMATION
DO NOT RELEASE WITHOUT AUTHORIZATION

West River Telecommunications
1996 Estimate (4/97), (10/97)

INTRA-STATE

LINE ACCT	CAT	EXPENSE AND PLANT SUMMARY DESCRIPTION	TOTAL	COMMON LINE	SWITCH	TRANSPORT	INFORMATION	LIMITED PAY	SPECIAL ACCESS	B & C	IX	OTHER
		EXPENSES										0
		TOTAL PLANT SPECIFIC OPER	276,636	253,443	44,859	66,572	0	0	11,762	0	0	0
301		TOTAL PLANT NONSPECIFIC	849,602	538,650	127,755	158,152	0	0	6,354	133,510	0	0
303		TOTAL CUSTOMER OPERATIONS	200,724	4,027	20,183	33,211	3,439	0	8,513	57,290	0	0
305		TOTAL CORPORATE OPERATIONS	270,625	126,415	30,255	46,676	1,476	0	1,629	0	0	0
307		TOTAL TAXES AND MISC INC/EXP	50,469	35,153	5,174	8,513	0	0	53,307	190,800	0	0
309		GRAND TOTAL EXPENSES AND TAX	1,748,056	957,688	228,226	313,124	4,915	0				
311												
		RATE BASE							54,410	0	0	0
313	2001	2110 GENERAL SUPPORT	1,686,226	1,174,529	172,853	284,434	0	0	0	0	0	0
315	2001	2210 CENTRAL OFFICE SWITCHING	1,222,347	0	901,139	321,208	0	0	0	0	0	0
317	2001	2220 OPERATOR SYSTEMS	0	0	0	0	0	0	67,317	0	0	0
319	2001	2230 CENTRAL OFFICE TRANSMISSION	1,974,192	1,410,023	0	496,852	0	0	0	0	0	0
321	2001	2310 INFORMATION ORIGINATION/TERMI	0	0	0	0	0	0	216,336	0	0	0
323	2001	2410 CABLE AND WIRE FACILITIES	5,594,302	4,713,178	0	664,788	0	0	0	0	0	0
325	2001	2680 AMORTIZABLE TANGIBLE ASSETS	0	0	0	0	0	0	0	0	0	0
327	2001	2690 AMORTIZABLE INTANGIBLE ASSETS	0	0	0	0	0	0	0	0	0	0
329	2001	NONASSIGN NON ASSIGNED AMOUNTS	0	0	0	0	0	0	338,063	0	0	0
331	2001	TOTAL TOTAL PLANT IN SERVICE	10,477,067	7,297,730	1,073,992	1,767,282	0	0	0	0	0	0
333	2002	TOTAL PROPERTY HELD FOR FUTURE USE	0	0	0	0	0	0	16,330	0	0	0
335	2003	TOTAL PLANT UNDER CONSTR	506,107	352,526	51,880	85,371	0	0	0	0	0	0
339	2005	TOTAL TELECOMMUNICATIONS PLANT ADJU	0	0	0	0	0	0	0	0	0	0
341		1402 RTB STOCK	0	0	0	0	0	0	-134,969	0	0	0
343	3XXX	TOTAL ACCUMULATED DEPR AND AMORT	-4,010,109	-2,907,793	-283,878	-683,469	0	0	20,914	0	0	0
345	4XXX	TOTAL NET DEFFERED OPER INC TAXES	648,159	451,471	66,442	109,332	0	0	3,701	0	0	0
347		1220.1 MATERIAL AND SUPPLIES	114,708	79,899	11,759	19,349	0	0	0	0	0	0
349		1220.2 MATERIAL AND SUPPLIES CPE	0	0	0	0	0	0	0	0	0	0
351		1439 DEFFERED EQUAL ACCESS	0	0	0	0	0	0	0	0	0	0
353		1410/4310 DEFFERED ASSET AND LIABILITY	0	0	0	0	0	0	0	0	0	0
355		WORK CASH WORKING CASH	0	0	0	0	0	0	244,039	0	0	0
357		RATE-BASE TOTAL RATE BASE	7,735,932	5,273,833	920,195	1,297,865	0	0				

CONFIDENTIAL INFORMATION
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West River Telecommunications
1996 Estimate (4/97) (10/97)

INTRA-STATE

LINE ACCT	EXPENSES CAT	DESCRIPTION	TOTAL	COMMON LINE	SWITCH	TRANSPORT	INFORMATION	LIMITED PAY	SPECIAL ACCESS	B & C	IX	OTHER
		PLANT-SPECIFIC										
401	6110	NETWORK SUPPORT	259	180	27	44	0	0	8	0	0	0
403	6120	GENERAL SUPPORT	80,997	56,417	8,303	13,663	0	0	2,614	0	0	0
405	6210	CENTRAL OFFICE SWITCHING	84,038	37,070	23,691	21,507	0	0	1,770	0	0	0
409	6220	OPERATOR SYSTEM	0	0	0	0	0	0	0	0	0	0
411	6230	CENTRAL OFFICE TRANSMISSION	45,540	20,088	12,838	11,655	0	0	959	0	0	0
413	6310.1	INFO ORIG/TERM OTHER	0	0	0	0	0	0	0	0	0	0
415	6310.2	CUSTOMER PREMISES EQUIP.	0	0	0	19,703	0	0	6,411	0	0	0
417	6410	CABLE & WIRE FACILITIES	165,802	139,688	44,859	66,572	0	0	11,762	0	0	0
419	PLANT-SPEC	TOTAL PLANT SPECIFIC OPER	376,636	253,443								
		PLANT NON-SPECIFIC										
421	6510	OTHER PLANT	0	0	0	0	0	0	0	0	0	0
423	6530	NETWORK OPERATIONS	53,316	37,137	5,465	8,993	0	0	1,721	0	0	0
425	6540	ACCESS	0	0	0	0	0	0	0	0	0	0
427	6560	DEPRECIATIONS & AMORTIZATION	796,286	501,513	122,290	149,159	0	0	23,324	0	0	0
429	PLT-NONSPE	TOTAL PLANT NONSPECIFIC	849,602	538,650	127,755	158,152	0	0	25,045	0	0	0
		CUSTOMER OPERATIONS										
431	6610	MARKETING	5,253	3,659	538	886	0	0	170	0	0	0
433	6620.10	TELEPHONE OPERATOR SERVICES	0	0	0	0	0	0	0	0	0	0
435	6620.21	DIRECTORY CLASSIFIED	0	0	0	0	0	0	0	0	0	0
437	6620.22	DIRECTORY OTHER	0	0	0	0	0	0	0	0	0	0
439	6620.23	DIRECTORY ALPHA	3,439	0	0	0	3,439	0	0	0	0	0
441	6620.24	DIRECTORY FOREIGN	0	0	0	0	0	0	0	0	0	0

CONFIDENTIAL INFORMATION
DO NOT RELEASE WITHOUT AUTHORIZATION

West River Telecommunications
1996 Estimate (4/97); (10/97)

INTRA-STATE

LINE	ACCT	EXPENSES CAT	DESCRIPTION	TOTAL	COMMON LINE	SWITCH	TRANSPORT	INFORMATION	LIMITED PAY	SPECIAL ACCESS	B & C	IX	OTHER
			LOCAL BUSINESS END USER										
501	6620	3111	LOCAL S/O PROCESSING	0	0	0	0	0	0	0	0	0	0
503	6620	3112	PRESUBSCRIPTION S/O PROC	0	0	0	0	0	0	0	0	0	0
505	6620	3113	DIRECTORY S/O PROCESSING	0	0	0	0	0	0	0	0	0	0
507	6620	3114	OWN S/O PROC	0	0	0	0	0	0	0	0	0	0
509	6620	3115	NON OWN S/O PROC	0	0	0	0	0	0	0	0	0	0
511	6620	3116	OTHER S/O PROCESSING	0	0	0	0	0	0	0	0	0	0
513	6620	311	TOTAL END-USER S/O PROCESSING	0	0	0	0	0	0	0	0	0	0
515	6620	3121	OWN PAY & COLLECT	39,459	0	0	0	0	0	0	39,459	0	0
517	6620	3122	NON OWN PAY & COL	0	0	0	0	0	0	0	0	0	0
519	6620	3123	OTHER PAY & COLLECT	0	0	0	0	0	0	0	0	0	0
521	6620	3124	LOCAL PAY & COLLECT	0	0	0	0	0	0	0	39,459	0	0
523	6620	312	TOTAL END-USER PAY & COLLECT	39,459	0	0	0	0	0	0	0	0	0
525	6620	3131	OWN BILL INQUIRY	0	0	0	0	0	0	0	6,474	0	0
527	6620	3132	NON OWN BILL INQ	6,474	0	0	0	0	0	0	0	0	0
531	6620	3133	OTHER BILL INQUIRY	0	0	0	0	0	0	0	0	0	0
533	6620	3134	LOCAL BILL INQUIRY	0	0	0	0	0	0	0	6,474	0	0
535	6620	313	TOTAL END-USER BILL INQUIRY	6,474	0	0	0	0	0	0			
			LOCAL BUSINESS IX										
539	6620	3141	S/O PROC	0	0	0	0	0	0	0	0	0	0
541	6620	3142	B & C S/O PROC	0	0	0	0	0	0	0	0	0	0
543	6620	314	TOTAL IX CARRIER S/O PROC	0	0	0	0	0	0	0	0	0	0
545	6620	3151	PAY & COLLECT	0	0	0	0	0	0	0	0	0	0
547	6620	3152	B & C PAY & COLLECT	0	0	0	0	0	0	0	0	0	0
549	6620	315	TOTAL IX CARRIER PAY & COLLEC	0	0	0	0	0	0	0	0	0	0
551	6620	3161	BILL INQUIRY	0	0	0	0	0	0	0	0	0	0
553	6620	3162	B & C BILL INQUIRY	0	0	0	0	0	0	0	0	0	0
555	6620	316	TOTAL IX CARRIER BILL INQUIRY	368	368	0	0	0	0	0	45,933	0	0
557	6620	317	COIN COLLECTION & ADMIN	46,301	368	0	0	0					
559	6620	31	TOTAL LOCAL BUSINESS OFC										

CONFIDENTIAL INFORMATION
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West River Telecommunications
1996 Estimate (4/97), (10/97)

LINE ACCT	EXPENSES CAT	DESCRIPTION	TOTAL	COMMON LINE	SWITCH	INTRA-STATE TRANSPORT	INTRA-STATE INFORMATION	LIMITED PAY	SPECIAL ACCESS	B & C	IX	OTHER
		REVENUE ACCOUNTING								43,277	0	0
601	6620.50	MESSAGE PROCESSING	43,277	0	0	0	0	0	0	0	0	0
603	6620.61	OTHER B & C END-USER	0	0	0	0	0	0	0	44,300	0	0
605	6620.62	OTHER B & C OTHER	44,300	0	0	0	0	0	0	0	0	0
607	6620.70	CARRIER ACCESS CHARGE B & C	58,151	0	19,645	32,325	0	0	6,184	87,577	0	0
609	REV-ACCT	TOTAL REVENUE ACCOUNTING	145,731	0	19,645	32,325	0	0	6,184	0	0	0
611	6620.80	ALL OTHER CUSTOMER SERVICES	0	0	0	0	0	0	0	133,510	0	0
613	CUST-OPER	TOTAL CUSTOMER OPERATIONS	200,724	4,027	20,183	33,211	3,439	0	6,184			
		CORPORATE OPERATIONS								0	0	0
615	6710.1	EXECUTIVE & PLANNING EAS	0	0	0	0	0	0	0	13,503	0	0
617	6710.2	EXECUTIVE & PLANNING OTHER	63,784	29,794	7,131	11,001	348	0	2,007	0	0	0
619	6720.1	GENERAL & ADMINISTRATIVE EAS	0	0	0	0	0	0	0	43,787	0	0
621	6720.2	GENERAL & ADMINISTRATIVE OTH	206,841	96,621	23,124	35,675	1,128	0	6,506	0	0	0
623	6720.EQ	EQUAL ACCESS EQUIP	0	0	0	0	0	0	0	57,290	0	0
625	CORP	TOTAL CORPORATE OPERATIONS	270,625	126,415	30,255	46,676	1,476	0	8,513			
		TAXES AND MISC INC & EXP								0	0	0
627	7100.1	OTHER OP INC/EXP FOREIGN CURR	0	0	0	0	0	0	0	0	0	0
629	7100.2	OTHER OP INC/EXP OTHER	832	580	85	140	0	0	27	0	0	0
631	7200.40	OPERATING TAXES OTHER	47,837	33,320	4,904	8,069	0	0	1,544	0	0	0
633	7200.41	OPERATING TAXES GROSS RECIPTS	0	0	0	0	0	0	0	0	0	0
637	7300.2	NON OP INC/EXP CONTRIBUTIONS	1,800	1,253	185	304	0	0	58	0	0	0
639	7500.1	INTREST & RELATED ITEMS CAP/L	0	0	0	0	0	0	0	0	0	0
641	7600	EXTRAORDINARY ITEMS	0	0	0	0	0	0	0	0	0	0
643	7910	INCOME EFFECT OF RATEMAKING	0	0	0	0	0	0	0	0	0	0
645	TAX-MISC	TOTAL TAXES AND MISC INC/EXP	50,469	35,153	5,174	8,513	0	0	1,629	0	0	0
		BIG THREE								133,510	0	0
649		TOTAL BIG THREE EXPENSES	630,676	294,607	70,507	108,776	3,439	0	19,837			

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ENDING DECEMBER 31, 1992
Revised 5/26/98

SDPUC

	******* 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	$5,570,394	J13	$3,450,192	$763,126	$0	$1,076,210	$0	$280,867	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	$557,039		$345,019	$76,313	$0	$107,621	$0	$28,087	O.K.
19	Return Adjustments	(16,966)	J18-20	(10,616)	(2,091)	0	(3,365)	0	(893)	O.K.
20										
21	Net Return on Rate Base	$540,073		$334,403	$74,221	$0	$104,256	$0	$27,193	O.K.
22	Income Taxes	0	J31-32	0	0	0	0	0	0	O.K.
23	Expenses and Other Taxes	1,323,668	J33-35, 40	641,462	192,537	3,587	263,509	159,673	62,899	O.K.
24										
25	Total IntraLATA Rev. Req.	$1,863,741		$975,864	$266,758	$3,587	$367,765	$159,673	$90,093	O.K.
26										
27										
28										
29	INTERLATA									
30										
31	Net Investment	$2,208,986	P13	$1,482,645	$287,317	$0	$436,529	$0	$2,496	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	$220,899		$148,264	$28,732	$0	$43,653	$0	$250	O.K.
35	Return Adjustments	(6,748)	P18-20	(4,566)	(792)	0	(1,382)	0	(8)	O.K.
36										
37	Net Return on Rate Base	$214,151		$143,698	$27,940	$0	$42,271	$0	$241	O.K.
38	Income Taxes	0	P31,32	0	0	0	0	0	0	O.K.
39	Expenses and Other Taxes	522,684	P33-35, 40	275,938	82,925	1,531	125,068	36,502	720	O.K.
40										
41	Total interLATA Rev. Req.	$736,834		$419,636	$110,864	$1,531	$167,339	$36,502	$961	O.K.
42										
43										
44										
45	TOTAL INTRASTATE REV. REQ.	$2,600,576		$1,395,501	$377,623	$5,118	$535,104	$196,175	$91,054	
	ACCESS ELEMENT MINUTES OF USE			21,560,341	21,560,341		21,560,341			
	ACCESS RATE PER MINUTE	$0.107059		$0.064725	$0.017515		$0.024819			

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ENDING DECEMBER 31, 1992
SDPUC

	******* FCC PART 36 ******* Revenue Requirement Summary	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate					
					Message Telephone Service		Private Line		TOTAL INTRASTATE	
					InterLATA	IntraLATA	InterLATA	IntraLATA		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	State Income Tax Rate	0.00%	---	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
14	Federal Income Tax Rate	0.00%	---	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
15	Gross Receipts Tax Rate	4.00%	---	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	
16										
17										
18	Net Investment	$23,405,599	C68	$15,621,853	$2,206,892	$5,326,740	$2,095	$243,654	$7,779,381	4365.269636587
19	Rate of Return	10.00%	--	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	
20										
21	Return on Rate Base	$2,340,560		$1,562,185	$220,689	$532,674	$209	$24,365	$777,938	436.5269636587
22										
23	AFUDC	(70,960)	H43	-47245.7869861	-6741.29230347	-16207.8327393	-6.79390996478	-758.294061172	(23,714)	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	$2,269,600		$1,514,940	$213,948	$516,466	$203	$23,607	$754,224	436.5269636587
28										
29	Contributions	6,036	H52	3,610	508	1,252	0	35	1,795	632.8469208663
30	Interest Expense	487,649	H44	325,614	45,958	110,987	44	5,066	162,035	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	892,178	V248	595,728	84,083	203,018	80	9,269	296,450	O K
35										
36	After Tax Income	$883,735		$589,987	$83,399	$201,230	$79	$9,237	$293,944	-195.319957208
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	5,371,744	I196	3,520,689	492,788	1,205,833	422	43,246	1,742,329	108726.561157
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	$7,641,344		$5,035,828	$706,736	$1,722,299	$624	$86,893	$2,496,553	109163.0881206
45	Gross Receipts Taxes	318,389	Formula	209,818	29,447	71,782	26	2,787	104,023	4546.462005026
46	Other Revenue Taxes	0	V251	0	0	0	0	0	0	O K
47										
	TOTAL REVENUE REQUIREMENT	$7,959,733		$5,245,446	$736,183	$1,794,081	$650	$89,680	$2,600,576	113711.5501256

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ENDING DECEMBER 31, 1992

SDPUC

	******* FCC PART 36 ******* Investment Summary	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate					
					Message Telephone Service		Private Line		TOTAL INTRASTATE	
					InterLATA	IntraLATA	InterLATA	IntraLATA		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	Land and Support Investment	$5,045,862	D33	$3,359,637	$479,340	$1,152,476	$483	$53,927	$1,686,225	O.K.
14									$0	O.K.
15	COE Operator Equipment	$0	D43	$0	$0	$0	$0	$0	$0	O.K.
16	COE Switching Equipment	4,361,299	D68	3,156,952	320,283	902,064	0	0	1,222,347	O.K.
17	COE Transmission Equipment	5,628,524	D85	3,654,332	571,160	1,335,715	1,148	66,169	1,974,192	O.K.
18									$3,196,540	O.K.
19	Total COE	$10,009,823		$6,813,283	$891,442	$2,237,780	$1,148	$66,169	0	O.K.
20	Info. Orig /Term. Equipment	0	D84	0	0	0	0	0	5,594,301	O.K.
21	Cable and Wire Facilities	16,295,895	D137	10,701,594	1,607,511	3,770,455	1,367	214,969		
22									$8,790,841	O.K.
23	Total COE, IOT, C&WF	$26,305,718		$17,514,877	$2,498,953	$6,008,234	$2,516	$281,138		
24									$0	O.K.
25	Total Capital Leases	$0	D173	$0	$0	$0	$0	$0		
26									$0	O.K.
27	Leasehold Improvements	$0	D186	$0	$0	$0	$0	$0		
28									$0	O.K.
29	Intangible Assets	$0	D209	$0	$0	$0	$0	$0		
30										
31									$10,477,066	O.K.
32	Total Tele. Plt. In Service	$31,351,580		$20,874,514	$2,978,293	$7,160,711	$2,998	$335,064		
33									$0	O.K.
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	506,124	O.K.
36	TPUC, Long-term	1,514,474	D218-219	1,008,350	143,877	345,918	145	16,184	0	O.K.
37	Tel. Plt. Adjustment	0	D220-221	0	0	0	0	0		
38									$506,124	O.K.
39	Total Other Tel. Plt.	$1,514,474		$1,008,350	$143,877	$345,918	$145	$16,184		
40										
41										
42	TOTAL TELEPHONE PLANT	$32,866,054		$21,882,864	$3,122,170	$7,506,629	$3,143	$351,248	$10,983,190	O.K.

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	******* FCC PART 36 ******* Investment Summary	TOTAL COMPANY	Source/ Allocator	Interstate	Intrastate					
					Message Telephone Service		Private Line		TOTAL INTRASTATE	
					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	(11,869,174)	E34	(7,859,063)	(1,144,787)	(2,730,356)	(1,271)	(133,698)	(4,010,111)	O.K.
58	Accum. Def. Inc. Taxes, Net	1,939,085	E47	1,291,062	184,215	442,902	185	20,721	648,023	O.K.
59	Oth. Liab. & Def. Cr., Net	0	V105	0	0	0	0	0	0	O.K.
60										
61	TOTAL NET PLANT	$22,935,965		$15,314,853	$2,161,599	$5,219,175	$2,057	$238,271	$7,621,102	O.K.
62										
63	Materials and Supplies	334,136	H31	219,429	32,961	77,311	28	4,408	114,707	O.K.
64	Rural Tel. Bank Stock	0	H35	0	0	0	0	0	0	O.K.
65	Cash Working Capital	135,498	Formula	87,561	12,332	30,255	9	975	43,571	4365.26963658?
66	Equal Access Investment	0	---	0	0	0	0	0	0	O.K.
67										
68	TOTAL NET INVESTMENT	$23,405,599		$15,621,853	$2,206,892	$5,326,740	$2,095	$243,654	$7,779,381	4365.26963658?
69										

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******* FCC PART 36 ******* Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate					
				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				$0	$0	$0	$0	$0	$0	O.K.
15 Land, Allocable	$0	H33		0	0	0	0	0	0	O.K.
16 Land, Direct	0	V22							$0	O.K.
17				$0	$0	$0	$0	$0	$0	O.K.
18 Total Land	$0								0	O.K.
19				$0	$0	$0	$0	$0	0	O.K.
20 Motor Vehicles	$0	H33		0	0	0	0	0	0	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	0	H33		0	0	0	483	53,927	1,686,225	O.K.
25 Buildings, Allocable	5,045,862	V29		3,359,637	479,340	1,152,476	0	0	0	O.K.
26 Buildings, Direct	0	H33		0	0	0	0	0	0	O.K.
27 Furniture	0	H33		0	0	0	0	0	0	O.K.
28 Office Equipment	0	H33		0	0	0	0	0	0	O.K.
29 General Purpose Computers										
30				$3,359,637	$479,340	$1,152,476	$483	$53,927	$1,686,225	O.K.
31 Total Support Assets	$5,045,862									
32				$3,359,637	$479,340	$1,152,476	$483	$53,927	$1,686,225	O.K.
33 Tot. Land and Support Assets	$5,045,862									
34										
35										
36 CENTRAL OFFICE EQUIPMENT										
37				$0	$0	$0	$0	$0	$0	O.K.
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	O.K.
42				$0	$0	$0	$0	$0	$321,208	O.K.
43 Total CAT 1	$0								0	O.K.
44				$364,929	$77,252	$243,956	$0	$0	$321,208	O.K.
45				0	0	0	0	0		
46 CAT 2 Tandem Sw. Allocable	$686,137	G26								
47 CAT 2 Tandem Sw. Direct	0	V38								
48				$364,929	$77,252	$243,956	$0	$0		
49 Total CAT 2	$686,137									

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	******* FCC PART 36 ******* Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate: Message Telephone Service InterLATA	Intrastate: Message Telephone Service IntraLATA	Intrastate: Private Line InterLATA	Intrastate: Private Line IntraLATA	TOTAL INTRASTATE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
63	CAT 3 Local Sw. Allocable	$3,696,162	G15	$2,794,023	$243,031	$658,108	$0	$0	$901,139	O K
64	CAT 3 Local Sw. Direct	0	V40	0	0	0	0	0	0	O K
65										
66	Total CAT 3	$3,696,162		$2,794,023	$243,031	$658,108	$0	$0	$901,139	O K
67										O K
68	Total COE Sw. CAT 2&3	$4,361,299		$3,158,952	$320,283	$902,064	$0	$0	$1,222,347	O K
69										
70										
71	COE TRANSMISSION									
72										
73	CAT 4.12 Exchange Trunk	$0	123	$0	$0	$0	$0	$0	$0	O K
74	CAT 4.12 Exch. Tr. Direct	30,696	V42	30,696	0	0	0	0	0	O K
75	CAT 4.13 Exch. Ln. Message	3,914,012	G13	2,503,989	421,852	988,171	0	0	1,410,023	O K
76	CAT 4.13 PL, WATS, Local	137,829	F18	106,746	0	0	409	30,674	31,083	O K
77	CAT 4.13 Direct	0	V45	0	0	0	0	0	0	O K
78	CAT 4.23 Message	1,001,251	G18	579,474	126,568	295,209	0	0	421,777	O K
79	CAT 4.23 PL, WATS	82,821	F24	46,587	0	0	739	35,495	36,234	O K
80	CAT 4.23 Direct	81,788	V48	81,788	0	0	0	0	0	O K
81	CAT 4.3 HR Message	380,127	G29	305,052	22,739	52,336	0	0	75,075	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	$5,628,524		$3,654,332	$571,160	$1,335,715	$1,148	$66,169	$1,974,192	O K
86										
87										
88	INFORMATION ORIGINATION/TERMINATION									
89										
90	CAT 1 Other IOT Equipment	$0	G13	$0	$0	$0	$0	$0	$0	O K
91	CAT 1 Coinless Pay Phones	0	G18	0	0	0	0	0	0	O K
92	CAT 2 CP Equipment	0	V70	0	0	0	0	0	0	
93										O K
94	Total IOT Equipment	$0		$0	$0	$0	$0	$0	$0	
95										
96										

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	******* FCC PART 36 ******* Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate					
					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 PLWATS	302,127	F31	$199,595	$0	$0	$0	$102,532	$102,532	O K
114	CAT 1.2 InterLATA PLWATS	158,583	F31	157,216	0	0	1,367	0	1,367	O K
115	CAT 1.3 Joint Message	13,083,075	G13	8,369,897	1,410,094	3,303,084	0	0	4,713,178	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	$13,543,785		$8,726,708	$1,410,094	$3,303,084	$1,367	$102,532	$4,817,077	O K
119										
120	CAT 2 C&WF	$0	G28	$0	$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	$0		$0	$0	$0	$0	$0	$0	O K
124										
125	CAT 3 Joint Message	1,393,547	G17	822,917	168,898	401,732	0	0	$570,630	O K
126	CAT 3 PLWATS etc	364,358	F36	251,921	0	0	0	112,437	112,437	O K
127	CAT 3 Direct	517,454	V79	517,454	0	0	0	0	0	O K
128										
129	Total CAT 3 C&WF	$2,275,359		$1,592,293	$168,898	$401,732	$0	$112,437	$683,066	O K
130										
131	CAT 4 Message	$476,751	G29	$382,593	$28,519	$65,639	$0	$0	$94,158	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	$476,751		$382,593	$28,519	$65,639	$0	$0	$94,158	O K
136										
137	TOTAL C&WF	$16,295,895		$10,701,594	$1,607,511	$3,770,455	$1,367	$214,969	$5,594,301	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

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	******* FCC PART 36 ******* Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate					
					Message Telephone Service		Private Line		TOTAL INTRASTATE	
					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	
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	
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	H16	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	
185										
186	TOTAL LEASEHOLD IMPROVEMEN	$0		$0	$0	$0	$0	$0	$0	O.K.
187										
188										
189	TPIS, EXCL. ACCT No. 2690	$31,351,580		$20,874,514	$2,978,293	$7,160,711	$2,998	$335,064	$10,477,066	O.K.

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	******** FCC PART 36 ******** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate					
					Message Telephone Service		Private Line		TOTAL INTRASTATE	
					InterLATA	IntraLATA	InterLATA	IntraLATA		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
204	INTANGIBLE ASSETS									
205										
206	Allocable Acct. No. 2690	$0	H36	$0	$0	$0	$0	$0	$0	O K
207	Direct Acct. No. 2690	0	V100	0	0	0	0	0	0	O K
208										
209	Total Intangible Assets	$0		$0	$0	$0	$0	$0	$0	O K
210										
211										
212	OTHER TELEPHONE PLANT									
213				$0	$0	$0	$0	$0	$0	O K
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	1,514,474	H35	1,008,350	143,877	345,918	145	16,184	506,124	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	$1,514,474		$1,008,350	$143,877	$345,918	$145	$16,184	$506,124	O K

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	******* FCC PART 36 ******* Reserves and Deferrals	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate					
					Message Telephone Service		Private Line		TOTAL INTRASTATE	
					InterLATA	IntraLATA	InterLATA	IntraLATA		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	ACCUM. DEPRECIATION, TPIS:									
14										
15	Support Assets	$2,501,936	H13	$1,665,839	$237,675	$571,443	$239	$26,739	$836,097	O K
16	COE Switching	963,504	H19	694,694	70,434	198,376	0	0	268,810	O K
17	COE Operator	0	H16	0	0	0	0	0	0	O K
18	COE Transmission	2,716,317	H20	1,763,575	275,641	644,614	554	31,933	952,742	O K
19	IOT Equipment	0	H25	0	0	0	0	0	0	O K
20	Cable and Wire Facilities	5,687,417	H31	3,734,954	561,036	1,315,923	477	75,026	1,952,463	O K
21	Other Plant	0	V135	0	0	0	0	0	0	O K
22										
23	Total Accum. Depr., TPIS	$11,869,174		$7,859,063	$1,144,787	$2,730,356	$1,271	$133,698	$4,010,111	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.	$11,869,174		$7,859,063	$1,144,787	$2,730,356	$1,271	$133,698	$4,010,111	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	(1,939,085)	V145	(1,291,062)	(184,215)	(442,902)	(185)	(20,721)	(648,023)	O K
46										
47	Total Accum. Def. Inc. Taxes	($1,939,085)		($1,291,062)	($184,215)	($442,902)	($185)	($20,721)	($648,023)	O K

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	******* FCC PART 36 ******* Functional Distribution of Selected Investments	TOTAL COMPANY	Joint Use Message	Private Line						
				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	9,907	9,570	115	0	1	75	0	146	O.K.
16	Avg. Cost per Loop	408.99	408.99	408.99	408.99	408.99	408.99	408.99	408.99	
17									$59,712	
18	CAT 4.13 Exch Ln. Invest.	$4,051,841	$3,914,012	$47,034	$0	$409	$30,674	$0		
19										
20									0	O.K.
21	Circuit Terminations	1,466	1,354	63	0	1	48	0	739.48	
22	Avg. Cost per Termination	739.48	739.48	739.48	739.48	739.48	739.48	739.48		
23									$0	
24	CAT 4.23 Other IX	$1,084,072	$1,001,251	$46,587	$0	$739	$35,495	$0		
25										
26										
27	C&WF INVESTMENT									
28									146	
29	Working Loops	9,907	9,570	115	0	1	75	0	0.014737	
30	Loops Factor	1.000000	0.965984	0.011608	0.000000	0.000101	0.007570	0.000000	$199,595	O.K.
31	CAT 1 Exchange C&WF	$13,543,785	$13,083,075	$157,216	$0	$1,367	$102,532	$0		
32									0	O.K.
33										
34	Equivalent IX Circuit Miles	82,132	49,254	8,904	0	0	3,974	0	0.000000	
35	IX Cct. Miles Factor	1.000000	0.792732	0.143308	0.000000	0.000000	0.063961	0.000000	$0	
36	CAT 3 Interexch. C&WF	$1,757,905	$1,393,547	$251,921	$0	$0	1112.437	$0		

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	******* FCC PART 36 ******* Physical Allocation Factors	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate					
					Message Telephone Service		Private Line		TOTAL INTRASTATE	
					InterLATA	IntraLATA	InterLATA	IntraLATA		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	Subscriber Plant Fact. (SPF)	1.000000	SPF	0.639750	0.107780	0.252470	0.000000	0.000000	0.360250	O K
14										
15	Dial Equipment Minutes (DEM)	1.000000	DEM	0.756130	0.065770	0.178100	0.000000	0.000000	0.243870	O K
16										
17	Conversation Minute-Miles	1.000000	CMM	0.590520	0.121200	0.288280	0.000000	0.000000	0.409480	O K
18	Conversation Minutes	1.000000	CM	0.578750	0.126410	0.294840	0.000000	0.000000	0.421250	O K
19	Subscriber Minutes (SLU)	1.000000	SLU	0.833840	0.049710	0.116450	0.000000	0.000000	0.166160	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.	0.000000	WSC	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O K
25										
26	COE CAT 2 Minutes	1.000000	CT2	0.531860	0.112590	0.355550	0.000000	0.000000	0.468140	O K
27										
28	Exchange Trunk Minutes	0.000000	ETM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O K
29	MOU-Mi. Host/Remote	1.000000	HRM	0.802500	0.059820	0.137680	0.000000	0.000000	0.197500	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	1.000000	EAM	0.574960	0.127250	0.298090	0.000000	0.000000	0.425340	O K
34										
35	Current Billings	0.981710	CB	0.616460	0.083350	0.281900	0.000000	0.000000	0.365250	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	0.991319	EMTS	0.768019	0.056150	0.167150	0.001000	0.000000	0.223300	O K
38	EU Access, PIL and All Other Factor	0.000000	EPLO	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	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	Com Revenue Percent	1.000000	CR	0.845800	0.001000	0.153200	0.000000	0.000000	0.154200	O K
43	Relative Toll/Local Msgs	1.000000	TLM	0.399548	0.092148	0.508004	0.000000	0.000000	0.600352	O K
44	Relative Users Percent	1.000000	RUP	0.718520	0.042910	0.238570	0.000000	0.000000	0.281480	O K
45	CABS Percent	1.000000	CAB	0.500000	0.250000	0.250000	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

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	******* FCC PART 36 ******* Internal Allocation Factors	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate					
					Message Telephone Service		Private Line		TOTAL INTRASTATE	
					InterLATA	IntraLATA	InterLATA	IntraLATA		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	Support Assets	1.000000	D31	0.665820	0.094997	0.228400	0.000096	0.010687	0.334180	O.K.
14	Land and Support Assets	1.000000	D33	0.665820	0.094997	0.228400	0.000096	0.010687	0.334180	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	0.531850	0.112590	0.355550	0.000000	0.000000	0.468140	O.K.
18	COE Local Switching	1.000000	D66	0.756130	0.065770	0.178100	0.000000	0.000200	0.243870	O.K.
19	COE Total Switching	1.000000	D68	0.721008	0.073102	0.205890	0.000000	0.000000	0.278992	O.K.
20	COE Transmission	1.000000	D85	0.649252	0.101476	0.237312	0.000204	0.011756	0.350748	O.K.
21	Total COE	1.000000	C19	0.680660	0.089057	0.223558	0.000115	0.006610	0.319340	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	0.644333	0.104114	0.243882	0.000101	0.007570	0.355667	O.K.
28	C&WF CAT 2	0.000000	D120	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29	C&WF CAT 3	1.000000	D129	0.699798	0.074229	0.1 3557	0.000000	0.049415	0.300202	O.K.
30	C&WF CAT 4	1.000000	D135	0.802500	0.059820	0.137680	0.000000	0.000000	0.197500	O.K.
31	Total C&WF	1.000000	D137	0.656705	0.098545	0.231375	0.000084	0.013192	0.343295	O.K.
32										
33	Total Equipment	1.000000	C23	0.665820	0.094997	0.228400	0.000096	0.010687	0.334180	O.K.
34										
35	TPIS	1.000000	C32	0.665820	0.094997	0.228400	0.000096	0.010687	0.334180	O.K.
36	TPIS, excl. Acct. No. 2690	1.000000	D189	0.665820	0.094997	0.228400	0.000096	0.010687	0.334180	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	0.665809	0.095001	0.228408	0.000096	0.010686	0.334191	O.K.
44	Net Telephone Plant	1.000000	C61	0.667723	0.094245	0.227554	0.000090	0.010389	0.332277	O.K.
45	Total Net Investment	1.000000	C68	0.667441	0.094289	0.227564	0.000089	0.010410	0.332373	0.00018650536
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	0.637819	0.097099	0.246965	0.000000	0.000000	0.344064	0.018117284006
49										
50	Total "BIG THREE" Expenses	1.000000	I170	0.663461	0.093282	0.230030	0.000062	0.006487	0.329861	0.006677843603
51										
52	Corporate Operations Expense	1.000000	I185	0.597916	0.084066	0.207305	0.000056	0.005646	0.297273	0.104810685801

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	******* FCC PART 36 ******* Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				
					Message Telephone Service		Private Line		TOTAL INTRASTATE
					InterLATA	IntraLATA	InterLATA	IntraLATA	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	PLANT SPEC. OPER. EXPENSE:									
14										
15	Network Support, Alloc.	$776	H14	$517	$74	$177	$0	$8	$259	O.K.
16	Network Support, Direct	0	V149	0	0	0	0	0	0	O.K.
17										
18	Total Network Support Exp.	$776		$517	$74	$177	$0	$8	$259	O.K.
19										
20	General Support, Alloc.	$242,375	H14	$161,378	$23,025	$55,359	$23	$2,590	$80,997	O.K.
21	General Support, Direct	0	V151	0	0	0	0	0	0	O.K.
22										
23	Total General Support Exp.	$242,375		$161,378	$23,025	$55,359	$23	$2,590	$80,997	O.K.
24										
25	Central Office Eq., Alloc.	$405,771	H21	$276,192	$36,137	$90,714	$47	$2,682	$129,579	O.K.
26	Central Office Eq., Direct	0	V153	0	0	0	0	0	0	O.K.
27										
28	Total COE Exp.	$405,771		$276,192	$36,137	$90,714	$47	$2,682	$129,579	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.	$482,970	H31	$317,169	$47,643	$111,747	$41	$6,371	$165,801	O.K.
38	Cable & Wire, Direct	0	V159	0	0	0	0	0	0	O.K.
39										
40	Total C&WF Exp.	$482,970		$317,169	$47,643	$111,747	$41	$6,371	$165,801	O.K.
41										
42	TOTAL PLT. SPEC. OPER. EXP.	$1,131,892		$755,256	$106,878	$257,996	$110	$11,652	$376,636	O.K.
43										
44	TOTAL PLT. SPEC., ex SUPPORT	$888,741		$593,361	$83,779	$202,460	$87	$9,053	$295,380	O.K.

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	******* FCC PART 36 ******* Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate					
					Message Telephone Service		Private Line		TOTAL INTRASTATE	
					InterLATA	IntraLATA	InterLATA	IntraLATA		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
58	NON-SPECIFIC OPER. EXP.									
59										
60	Oth. Plt. and Equip. Alloc.	$0	H36	$0	$0	$0	$0	$0	$0	O.K.
61	Oth. Plt. and Equip. Direct	0	V177	0	0	0	0	0	0	O.K.
62										
63	Total Oth. Plt. & Equip.	$0		$0	$0	$0	$0	$0	$0	O.K.
64										
65	Network Operations, Alloc.	$159,544	H33	$106,228	$15,156	$36,440	$15	$1,705	$53,316	O.K.
66	Network Operations, Direct	0	V179	0	0	0	0	0	0	O.K.
67										
68	Total Network Oper. Exp.	$159,544		$106,228	$15,156	$36,440	$15	$1,705	$53,316	O.K.
69										
70	Total Access Expenses	$0	V180	$0	$0	$0	$0	$0	$0	O.K.
71										
72	Depr., Support Assets	$428,493	H13	$285,299	$40,705	$97,868	$41	$4,579	$143,194	O.K.
73	Depr., COE Switching	523,129	H19	377,180	38,242	107,707	0	0	145,949	O.K.
74	Depr., COE Operator	0	H16	0	0	0	0	0	0	O.K.
75	Depr., COE Transmission	566,339	H20	367,697	57,470	134,399	116	6,656	198,642	O.K.
76	Depr., IOT Equipment	0	H25	0	0	0	0	0	0	O.K.
77	Depr., C&W Facilities	898,666	H31	590,158	88,549	207,928	75	11,855	308,508	O.K.
78	Depr., PHFU	0	H38	0	0	0	0	0	0	O.K.
79										
80	Total Depreciation Expense	$2,416,627		$1,620,335	$225,066	$547,902	$232	$23,092	$796,292	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.	$2,416,627		$1,620,335	$225,066	$547,902	$232	$23,092	$796,292	O.K.
90										
91	TOTAL NON-SPEC. OPER. EXP.	$2,576,171		$1,726,562	$240,222	$584,342	$247	$24,797	$849,609	O.K.

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	******* 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	$13,696	G35	$8,443	$1,142	$3,861	$0	$0	$5,002		250 49984
108	Marketing, Direct	0	V192	0	0	0	0	0	0	O K	
109											
110	Total Marketing Expense	$13,696		$8,443	$1,142	$3,861	$0	$0	$5,002		250 49984
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	$22,965	V195	$22,965	$0	$0	$0	$0	$0	O K	
118	Alphabetical Directory	20,693	G19	17,255	1,029	2,410	0	0	3,438	O K	
119	Foreign Directory	0	G46	0	0	0	0	0	0	O K	
120											
121	Total Directory	$43,658		$40,220	$1,029	$2,410	$0	$0	$3,438	O K	
122											
123	Bus. Ofc., EU Presubscription	$0	G36	$0	$0	$0	$0	$0	$0	O K	
124	Bus. Ofc., EU MTS & WATS	198,003	G37	152,070	11,118	33,096	0	0	44,214		1718 864043
125	Bus. Ofc., EU Access, PIL & all Other	0	G38	0	0	0	0	0	0	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	$198,003		$152,070	$11,118	$33,096	$0	$0	$44,214		1718 864043
132											
133	Cust. Svc., Direct	$0	V205	$0	$0	$0	$0	$0	$0	O K	
134	Cust. Serv., Msg. Process	72,086	G43	28,809	6,657	36,620	0	0	43,277	O K	
135	Cust. Serv., Other B&C	157,384	G44	113,084	6,753	37,547	0	0	44,300	O K	
136	Cust. Serv., CABS	116,306	G45	58,153	29,077	29,077	0	0	58,153	O K	
137	Cust. Serv., EU Common Line	8,283	V209	0	0	0	0	0	0		8283
138											
139	Total Customer Service	$354,059		$200,046	$42,487	$103,244	$0	$0	$145,730		8283
140											
141	Total Bus. Ofc., Cust. Serv.	$552,062		$352,116	$53,605	$136,340	$0	$0	$189,944		10031 864043
142											

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	******* FCC PART 36 ******* Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate						
					Message Telephone Service		Private Line		TOTAL INTRASTATE		
					InterLATA	IntraLATA	InterLATA	IntraLATA			
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
156	Other Cust. Serv., Alloc.	$0	H48	$0	$0	$0	$0	$0	$0	O.K.	
157	Other Cust. Serv., Direct	823	V211	0	0	0	0	0	0		823
158											
159	Total Other Cust. Serv.	$823		$0	$0	$0	$0	$0	$0		823
160											
161	TOTAL CUSTOMER OPER. EXP.	$610,239		$400,778	$55,775	$142,610	$0	$0	$198,385		11075.363883
162											
163											
164	"BIG-THREE" EXPENSES										
165											
166	Total Plt. Spec., ex Support	$888,741	44	$593,361	$83,779	$202,460	$87	$9,053	$295,380	O.K.	
167	Total Network Oper. Exp.	159,544	68	106,228	15,156	36,440	15	1,705	53,316	O.K.	
168	Total Customer Operations	610,239	161	400,778	55,775	142,610	0	0	198,385		11075.363883
169											
170	TOTAL "BIG THREE" EXPENSES	$1,658,524		$1,100,367	$154,710	$381,511	$102	$10,759	$547,082		11075.363883
171											
172											
173	CORPORATE OPERATIONS EXPENSE										
174											
175	Exec. and Planning, Alloc.	$192,822	H50	$127,930	$17,987	$44,355	$12	$1,251	$63,604		1287.635159122
176	Exec. and Planning, Direct	0	V213	0	0	0	0	0	0	O.K.	
177											
178	Total Exec. and Planning	$192,822		$127,930	$17,987	$44,355	$12	$1,251	$63,604		1287.635159122
179											
180	Admin. & General, Allocable	$625,286	H50	$414,853	$58,328	$143,835	$39	$4,056	$206,257		4175.562114836
181	Admin. & General, Direct	89,683	V231	0	0	0	0	0	0		89683
182											
183	Total Admin. and Gen.	$714,969		$414,853	$58,328	$143,835	$39	$4,056	$206,257		93858.56211484
184											
185	TOTAL CORPORATE OPERATIONS	$907,791		$542,783	$76,315	$188,190	$50	$5,307	$269,862		95146.19727396
186											
187											
188	NON-INCOME TAXES										
189											
190	Non-income Taxes, Allocable	$143,146	H35	$95,309	$13,598	$32,695	$14	$1,530	$47,837	O.K.	
191	Non-income Taxes, Direct	2,505	V233	0	0	0	0	0	0		2505
192											
193	Total Non-income Taxes	$145,651		$95,309	$13,598	$32,695	$14	$1,530	$47,837		2505
194											
195											
196	TOTAL OPER. EXP. AND TAXES	$5,371,744		$3,520,689	$492,788	$1,205,833	$422	$43,286	$1,742,329		108726.561157

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	******* 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	$5,570,394	K52	$3,450,192	$763,126	$0	$1,076,210	$0	$280,867	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	$557,039		$345,019	$76,313	$0	$107,621	$0	$28,087	O K		
17												
18	AFUDC	(16,966)	N37	(10,616)	(2,091)	0	(3,365)	0	(893)	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	$540,073		$334,403	$74,221	$0	$104,256	$0	$27,193	O K		
23												
24	Interest Expense	116,033	N67	71,868	15,896	0	22,418	0	5,851	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		212,287
27	Other Income Adjustments	212,287	Direct	0	0	0	0	0	0			(212,287)
28												
29	After Tax Income	$211,754		$262,534	$58,325	$0	$81,838	$0	$21,343			
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	1,249,119	O195	602,359	181,880	3,445	248,799	153,344	59,292	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	1,806,158	16+31+32+33	947,378	256,193	3,445	356,419	153,344	87,379	O K		
38												
39												
40	Gross Receipts Tax	74,549	37	39,103	10,657	142	14,711	6,329	3,607	O K		
41												
42				$975,864	$266,756	$3,587	$367,765	$159,673	$90,093	O K		
43	TOTAL REVENUE REQUIREMENT	$1,863,741										
44												

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	******* 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	$1,206,403	L25	$399,202	$265,863	$0	$427,764	$0	$113,574	O K
14										
15	Central Office Equipment	$2,303,949	L70	$988,171	$658,108	$0	$591,501	$0	$66,169	O K
16	Info. Term /Otrg. Equipment	0	L78	0	0	0	0	0	0	O K
17	Cable and Wire Facilities	3,985,423	L117	3,303,084	0	0	467,371	0	214,969	O K
18										
19	Total COE, IOT, C&WF	$6,289,372		$4,291,255	$658,108	$0	$1,058,871	$0	$281,138	O K
20										
21	Total Tangible Assets	$0	L141	$0	$0	$0	$0	$0	$0	O K
22										
23	Total Tele. Plt. ex Intang	$7,495,775		$4,690,457	$923,972	$0	$1,486,635	$0	$394,712	O K
24	Total Intangible Assets	0	L144	0	0	0	0	0	0	O K
25										
26	Total Plant In Service	$7,495,775		$4,690,457	$923,972	$0	$1,486,635	$0	$394,712	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	19,068	O K
29	Total LT PUC	362,102	L164	226,584	44,635	0	71,816	0	0	O K
30	Total Tel. Plt. Adjust	0	L169	0	0	0	0	0	0	O K
31										
32	TOTAL TELEPHONE PLANT	$7,857,877		$4,917,041	$968,606	$0	$1,558,451	$0	$413,779	O K
33										
34	less								163,274	O K
35	Accum. Depr., Plt. in Serv.	2,864,054	M23	1,827,636	276,552	0	596,592	0	0	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	(24,413)	O K
39	Accum. Amort. Other	0	M30	0	0	0	0	0		
40	Accum. Def. Inc. Taxes, Net	(463,623)	M47	(290,111)	(57,149)	0	(91,950)	0		
41										
42	plus								0	O K
43	Other Assets	0	Direct	0	0	0	0	0	0	O K
44										
45	NET TELEPHONE PLANT	$5,457,446		$3,379,515	$749,203	$0	$1,053,809	$0	$274,919	O K
46	plus								0	O K
47	Class B R*B Stock	0	L171	0	0	0	0	0	0	O K
48	Materials and Supplies	81,718	L173	51,135	10,073	0	18,207	0	4,303	O K
49	Cash Working Capital	31,230	L175	19,542	3,850	0	6,194	0	1,645	O K
50	Equal Access Investment	0	L177	0	0	0	0	0	0	O K
51										
52	NET INVESTMENT	$5,570,394		$3,450,192	$763,126	$0	$1,076,210	$0	$280,867	O K
53										

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	******* 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	$0	N28	0	0	0	0	0	0	O K
16	Land Assets, Private Line	0	N28	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	$1,152,476	N28	$381,358	$253,979	$0	$408,643	$0	$108,497	O K
21	Support Assets, Private Line	53,927	N28	17,844	11,884	0	19,121	0	5,077	O K
22										
23	Total Support Assets	$1,206,403		$399,202	$265,863	$0	$427,764	$0	$113,574	O K
24										
25	Total Land and Supp. Assets	$1,206,403		$399,202	$265,863	$0	$427,764	$0	$113,574	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	$243,956	(G)	$0	$0	$0	$243,956	$0	$0	O K
35	Tandem Assigned	0	Direct	0	0	0	0	0	0	O K
36										
37	Total Tandem Switching	$243,956		$0	$0	$0	$243,956	$0	$0	O K
38										
39	Local Switching	$658,108	(E)	$0	$658,108	$0	$0	$0	$0	O K
40	Local Assigned	0	Direct	0	0	0	0	0	0	O K
41										
42	Total Local Switching	$658,108		$0	$658,108	$0	$0	$0	$0	O K
43										
44	Total Switching	$902,064		$0	$658,108	$0	$243,956	$0	$0	O K

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	******* FCC PART 69 ******* Intral.ATA 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)	
56	COE Exch. Trunk	$0	Direct	$0	$0	$0	$0	$0	$0	O K
59	COE Exch. Line - Message	988,171	(D)	988,171	0	0	0	0	0	O K
60	COE Exch. Line - PL etc	30,674	(I)	0	0	0	0	0	30,674	O K
61	COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	O K
62	COE Interexchange. Message	295,209	(G)	0	0	0	295,209	0	0	O K
63	COE Interexchange. PL	35,495	(I)	0	0	0	0	0	35,495	O K
64	COE Interexchange. Assigned	0	(G)	0	0	0	0	0	0	O K
65	COE H/R Message	52,336	(G)	0	0	0	52,336	0	0	O K
66	COE H/R Assigned	0	Direct	0	0	0	0	0	0	O K
67										
68	Total COE Transmission	$1,401,884		$988,171	$0	$0	$347,545	$0	$66,169	O K
69										
70	Total Central Office Equip	$2,303,949		$988,171	$658,108	$0	$591,501	$0	$66,169	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	N50	0	0	0	0	0		
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	$102,532	(I)	$0	$0	$0	$0	$0	$102,532	O K
83	Exchange Message	3,303,084	(D)	3,303,084	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	$3,405,616		$3,303,084	$0	$0	$0	$0	$102,532	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	Interexch.ange Message	$401,732	(G)	$0	$0	$0	$401,732	$0	$0	O K
94	Interexchange PL. WATS	112,437	(I)	0	0	0	0	0	112,437	O K
95	Interexchange Assigned	0	(G)	0	0	0	0	0	0	O K
96										
97	Total Interexchange C&WF	$514,168		$0	$0	$0	$401,732	$0	$112,437	O K

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	******* 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	$65,639	(G)	$0	$0	$0	$65,639	$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	
114										
115	Total Host/Remote C&WF	$65,639		$0	$0	$0	$65,639	$0	$0	O K
116										
117	Total Cable and Wire Facil	$3,985,423		$3,303,084	$0	$0	$467,371	$0	$214,969	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

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	******* 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	362,102	N46	226,584	44,635	0	71,816	0	19,068	O K
165										
166	Total Plt. Under Const.	$362,102		$226,584	$44,635	$0	$71,816	$0	$19,068	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	$81,718	N37	$51,135	$10,073	$0	$16,207	$0	$4,303	O K
174										
175	CASH WORKING CAPITAL	$31,230	N37	$19,542	$3,850	$0	$6,194	$0	$1,645	O K
176										
177	EQUAL ACCESS INVESTMENT	$0	Direct	$0	$0	$0	$0	$0	$0	O K

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	******* 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	$598,182	N28	$197,940	$131,825	$0	$212,102	$0	$56,315	O K
16	COE Switching	198,376	L44	0	144,726	0	53,649	0	0	O K
17	COE Operator	0	L32	0	0	0	0	0	0	O K
18	COE Transmission	676,547	L68	476,890	0	0	167,725	0	31,933	O K
19	IOT Equipment	0	L78	0	0	0	0	0	0	O K
20	Cable and Wire Facilities	1,390,949	L117	1,152,807	0	0	163,117	0	75,026	O K
21	Other Plant	0	N37	0	0	0	0	0	0	O K
22										
23	Total Accum. Depr., TPIS	$2,864,054		$1,827,636	$276,552	$0	$596,592	$0	$163,274	O K
24										
25	ACCUM. AMORTIZATION									
26										
27	Accum. Depreciation, PHFU	$0	N37	$0	$0	$0	$0	$0	$0	O K
28	Accum. Amort., Tangible Inv	0	N37	$0	$0	$0	$0	$0	$0	O K
29	Accum. Amort., Intang. Inv	0	N37	$0	$0	$0	$0	$0	$0	O K
30	Accum. Amort., Other	0	N37	$0	$0	$0	$0	$0	$0	O K
31										
32	Tot. Accum. Amortization	$0		$0	$0	$0	$0	$0	$0	O K
33										
34	Total Accum. Depr /Amort	$2,864,054		$1,827,636	$276,552	$0	$596,592	$0	$163,274	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	(463,623)	N37	(290,111)	(57,149)	0	(91,950)	0	(24,413)	O K
46										
47	Total Accum. Def. Inc. Taxes	($463,623)		($290,111)	($57,149)	$0	($91,950)	$0	($24,413)	O K

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	****** FCC PART 69 ****** Apportionment Factors	Part 36 Initial ATA 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	$2,303,949	L70	$988,171	$658,108	$0	$591,501	$0	$66,169	O.K.
14	Info. Orig./Term. Eqpt	0	L79	0	0	0	0	0	0	O.K.
15	C&W Facilities	3,985,423	L117	3,303,064	0	0	467,371	0	214,969	O.K.
16										
17	Total	$6,289,372		$4,291,255	$658,108	$0	$1,058,871	$0	$281,138	O.K.
18	Factor	1.000000		0.682303	0.104636	0.000000	0.168359	0.000000	0.044700	O.K.
19										
20	Sum. Sw., Trans., Other	$1,398,117	17	$0	$658,108	$0	$1,058,871	$0	$281,138	O.K.
21	Factor	1.000000		0.000000	0.329364	0.000000	0.529935	0.000000	0.140701	O.K.
22										
23	Central Office Equipment	$2,303,949	L70	$988,171	$658,108	$0	$591,501	$0	$66,169	O.K.
24	Info. Orig./Term. Eqpt	0	L79	0	0	0	0	0	0	O.K.
25	C&WF, Excl. Exch. Message	682,339	L117.83	0	0	0	467,371	0	214,969	O.K.
26										
27	Total	$2,986,288		$988,171	$658,108	$0	$1,058,871	$0	$281,138	O.K.
28	Factor	1.000000		0.330903	0.220377	0.000000	0.354578	0.000000	0.094143	O.K.
29										
30	General Support Facilities	$1,208,403	L25	$399,202	$265,863	$0	$427,764	$0	$113,574	O.K.
31	Central Office Equipment	2,303,949	13	988,171	658,108	0	591,501	0	66,169	O.K.
32	Info. Orig./Term. Eqpt	0	14	0	0	0	0	0	0	O.K.
33	C&W Facilities	3,985,423	15	3,303,064	0	0	467,371	0	214,969	O.K.
34	Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.
35										
36	Total	$7,495,775		$4,690,457	$923,972	$0	$1,486,635	$0	$394,712	O.K.
37	Factor	1.000000		0.625747	0.123266	0.000000	0.198330	0.000000	0.052658	O.K.
38										
39	Sum. Com. Ln., Sw., Trans.	$7,101,063	36	$4,690,457	$923,972	$0	$1,486,635	$0	$0	O.K.
40	Factor	1.000000		0.660529	0.130117	0.000000	0.209354	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	$7,495,775	K26	$4,690,457	$923,972	$0	$1,486,635	$0	$394,712	O.K.
46	Factor	1.000000		0.625747	0.123266	0.000000	0.198330	0.000000	0.052658	O.K.

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	******* FCC PART 69 ******* Apportionment Factors	Part 36 Intral ATA 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	$450,404	O171	$185,686	$53,515	$2,410	$81,010	$107,263	$20,518	O.K.
64	Factor	1.000000		0.412267	0.118816	0.005350	0.179861	0.238149	0.045555	
65										
66	Net Investment	$5,570,394	/13	$3,450,192	$763,126	$0	$1,076,210	$0	$280,867	O.K.
67	Factor	1.000000		0.619360	0.136997	0.000000	0.193202	0.000000	0.050421	O.K.

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	******* FCC PART 69 ******* Operating Expenses and Taxes	Part 36 Intral ATA 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	Network Support, Alloc	$186	N37	$116	$23	$0	$37	$0	$10	O K
15	Network Support, Direct	0	Direct	0	0	0	0	0	0	O K
16		$186		$116	$23	$0	$37	$0	$10	O K
17	Total Network Support Exp									
18	General Support, Alloc	$57,949	N30	$19,175	$12,771	$0	$20,547	$0	$5,455	O K
19	General Support, Direct	0	Direct	0	0	0	0	0	0	O K
20		$57,949		$19,175	$12,771	$0	$20,547	$0	$5,455	O K
21	Total General Support Exp									
22	Central Office Eq., Alloc	$93,396	N31	$40,058	$26,678	$0	$23,978	$0	$2,682	O K
23	Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O K
24		$93,396		$40,058	$26,678	$0	$23,978	$0	$2,682	O K
25	Total COE Exp									
26	Cust. Premises Equip	$0	L76	$0	$0	$0	$0	$0	$0	O K
27	Other IOT	0	N43	0	0	0	0	0	0	O K
28	IOT Direct	0	Direct	0	0	0	0	0	0	O K
29		$0		$0	$0	$0	$0	$0	$0	O K
30	Total IOT Exp									
31	Cable & Wire, Alloc	$118,118	N33	$97,895	$0	$0	$13,852	$0	$6,371	O K
32	Cable & Wire, Direct	0	Direct	0	0	0	0	0	0	O K
33		$118,118		$97,895	$0	$0	$13,852	$0	$6,371	O K
34	Total C&WF Exp									
35	TOTAL PLT SPEC OPER EXP	$269,648		$157,245	$39,471	$0	$58,414	$0	$14,519	O K
36										
37	TOTAL PLT SPEC., ex SUPPORT	$211,514		$137,953	$26,578	$0	$37,830	$0	$9,053	O K

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	******* FCC PART 69 ******* Operating Expenses and Taxes	Part 36 Intral ATA 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	NT8	$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.	$38,145	NT8	$26,026	$3,991	$0	$6,422	$0	$1,705	O K
65	Network Operations, Direct	0	Direct	0	0	0	0	0	0	O K
66										
67	Total Network Oper. Exp.	$38,145		$26,026	$3,991	$0	$6,422	$0	$1,705	O K
68										
69	Total Access Expenses	$0	Direct	$0	$0	$0	$0	$0	$0	O K
70										
71	Depr., Support Assets	$102,447	L23	$33,900	$22,577	$0	$36,326	$0	$9,645	O K
72	Depr., COE Switching	107,707	L44	0	78,578	0	29,128	0	0	O K
73	Depr., COE Operator	0	L32	0	0	0	0	0	0	O K
74	Depr., COE Transmission	141,057	L68	99,429	0	0	34,970	0	6,658	O K
75	Depr., IOT Equipment	0	L78	0	0	0	0	0	0	O K
76	Depr., C&W Facilities	219,783	L117	182,154	0	0	25,774	0	11,855	O K
77	Depr., PHFU	0	L147	0	0	0	0	0	0	O K
78										
79	Total Depreciation Expense	$570,994		$315,484	$101,155	$0	$126,198	$0	$28,157	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.	$570,994		$315,484	$101,155	$0	$126,198	$0	$28,157	O K
89										
90	TOTAL NON-SPEC. OPER. EXP.	$609,139		$341,510	$105,147	$0	$132,620	$0	$29,862	O K

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	******* 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	$3,861	N37	$2,416	$476	$0	$766	$0	$203	O K
107	Marketing, Direct	0	Direct	0	0	0	0	0	0	O K
108										
109	Total Marketing Expense	$3,861		$2,416	$476	$0	$766	$0	$203	O K
110										
111	Operator Service, Alloc	$0	NR1	$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	2,410	(F)	0	0	2,410	0	0	0	O K
118	Foreign Directory	0	Direct	0	0	0	0	0	0	O K
119										
120	Total Directory	$2,410		$0	$0	$2,410	$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 PL	0	(H)	0	0	0	0	33,096	0	O K
125	Bus. Ofc., EU Message	33,096	(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					
132										
133	Total Business Office	$33,096		$0	$0	$0	$0	$33,096	$0	O K
134										
135	Cust. Serv., Msg. Process	$36,620	(H)	0	0	0	0	36,620	0	O K
136	Cust. Serv., Other BAC	37,547	(H)	0	0	0	15,409	37,547	0	O K
137	Cust. Serv., CABS	29,077	N21	0	9,577	0	0	0	4,091	O K
138	Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O K
139										
140	Total Customer Service	$103,244		$0	$9,577	$0	$15,409	$74,167	$4,091	O K
141										
142	Total BO, CS, OS, Dir	$138,749		$0	$9,577	$2,410	$15,409	$107,263	$4,091	O K

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	******* FCC PART 69 ******* Operating Expenses and Taxes	Part 36 Intra LATA 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.	$142,610		$2,416	$10,053	$2,410	$16,174	$107,263	$4,294	O K
164										
165	"BIG-THREE" EXPENSES									
166										
167	Total Pft. Specific Exp.	$269,648	41	$157,245	$39,471	$0	$58,414	$0	$14,519	O K
168	Total Pft Non-specific Exp.	38,145	62 + 67 +69	26,026	3,991	0	6,422	0	1,705	O K
169	Total Customer Operations	142,610	163	2,416	10,053	2,410	16,174	107,263	4,294	O K
170										
171	TOTAL "BIG THREE" EXPENSES	$450,404		$185,686	$53,515	$2,410	$81,010	$107,263	$20,518	O K
172										
173	CORPORATE OPERATIONS EXPENSE									
174										
175	Exec. and Planning, Alloc.	$45,506	N64	$18,802	$5,419	$244	$8,203	$10,861	$2,078	O K
176	Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O K
177										
178	Total Exec. and Planning	$45,506		$18,802	$5,419	$244	$8,203	$10,861	$2,078	O K
179										
180	Admin. & General, Allocable	$147,891	N64	$60,970	$17,572	$791	$26,600	$35,220	$6,737	O K
181	Admin. & General, Direct	0	Direct	0	0	0	0	0	0	O K
182										
183	Total Admin. and Gen.	$147,891		$60,970	$17,572	$791	$26,600	$35,220	$6,737	O K
184										
185	TOTAL CORPORATE OPERATIONS	$193,497		$79,772	$22,990	$1,035	$34,802	$46,081	$8,815	O K
186										
187	NON-INCOME TAXES									
188										
189	Non-income Taxes, Allocable	$34,224	N37	$21,416	$4,219	$0	$6,788	$0	$1,802	O K
190	Non-income Taxes, Direct	0	Direct	0	0	0	0	0	0	O K
191										O K
192									$1,802	O K
193	Total Non-income Taxes	$34,224		$21,416	$4,219	$0	$6,788	$0		
194										
195	TOTAL OPER. EXP. AND TAXES	$1,249,119		$602,359	$181,880	$3,445	$248,798	$153,344	$59,292	O K

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	******* FCC PART 69 ******* Inter-LATA Revenue Requirement Summary	Part 36 Inter-LATA 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	$2,208,986	QS2	$1,482,645	$287,317	$0	$436,529	$0	$2,496	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	$220,899		$148,264	$28,732	$0	$43,653	$0	$250	O.K.	
17											
18	AFUDC	($6,748)	T37	(4,566)	(792)	0	(1,382)	0	(8)	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	$214,151		$143,698	$27,940	$0	$42,271	$0	$241	O.K.	
23											
24	Interest Expense	$46,002	T67	30,876	5,983	0	9,091	0	52	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.	84,163
27	Other Income Adjustments	84,163	Direct	0	0	0	0	0	0		(84,163)
28											
29	After Tax Income	$83,985		$112,822	$21,956	$0	$33,181	$0	$189	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	493,210	U195	259,124	78,499	1,470	118,380	35,055	682	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	714,108	16+31+32+33	407,389	107,230	1,470	162,033	35,055	931	O.K.	
38											
39											
40	Gross Receipts Tax	29,474	37	16,814	4,426	61	6,688	1,447	38	O.K.	
41											
42											
43	TOTAL REVENUE REQUIREMENT	$736,834		$419,636	$110,064	$1,531	$167,339	$36,502	$961	O.K.	
44											

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	******* 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	$479,822	R25	$185,467	$106,848	$0	$186,401	$0	$1,106	O K
14										
15	Central Office Equipment	$892,581	R70	$421,852	$243,031	$0	$226,559	$0	$1,148	O K
16	Info. Term /Orig. Equipment	0	R78	0	0	0	0	0	0	O K
17	Cable and Wire Facilities	1,608,878	R117	1,410,094	0	0	197,417	0	1,367	O K
18										
19	Total COE, IOT, C&WF	$2,501,459		$1,831,946	$243,031	$0	$423,977	$0	$2,516	O K
20										
21	Total Tangible Assets	$0	R141	$0	$0	$0	$0	$0	$0	O K
22										
23	Total Tele. Plt. ex Intang.	$2,981,291		$2,017,413	$349,879	$0	$610,378	$0	$3,622	O K
24	Total Intangible Assets	0	R144	0	0	0	0	0	0	O K
25										
26	Total Plant In Service	$2,981,291		$2,017,413	$349,879	$0	$610,378	$0	$3,622	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	144,022	R164	97,458	16,902	0	29,486	0	175	O K
30	Total Tel. Plt. Adjust	0	R169	0	0	0	0	0	0	O K
31										
32	TOTAL TELEPHONE PLANT	$3,125,313		$2,114,871	$366,781	$0	$639,864	$0	$3,796	O K
33										
34	less									
35	Accum. Depr., Plt. in Serv.	1,146,057	S23	787,683	106,425	0	250,359	0	1,590	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	(184,400)	S47	(124,782)	(21,641)	0	(37,753)	0	(224)	O K
41										
42	plus									
43	Other Assets	0	Direct	0	0	0	0	0	0	O K
44										
45	NET TELEPHONE PLANT	$2,163,656		$1,451,971	$281,997	$0	$427,248	$0	$2,441	O K
46	plus									
47	Class B RTB Stock	0	R171	0	0	0	0	0	0	O K
48	Materials and Supplies	32,989	R173	22,323	3,872	0	6,754	0	40	O K
49	Cash Working Capital	12,341	R17:	8,351	1,448	0	2,527	0	15	O K
50	Equal Access Investment	0	R177	0	0	0	0	0	0	O K
51										
52	NET INVESTMENT	$2,208,986		$1,482,645	$287,317	$0	$436,529	$0	$2,496	O K
53										

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	******* FCC PART 69 ******* InterLATA Investment Detail	Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
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	479,340	T28	$185,280	$106,741	$0	$186,214	$0	$1,105	O K
21	Support Assets, Private Line	483	T28	187	107	0	187	0	1	O K
22										
23	Total Support Assets	$479,822		$185,467	$106,848	$0	$186,401	$0	$1,106	O K
24										
25	Total Land and Supp. Assets	$479,822		$185,467	$106,848	$0	$186,401	$0	$1,106	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	$77,252	(G)	$0	$0	$0	$77,252	$0	$0	O K
35	Tandem Assigned	0	Direct	0	0	0	0	0	0	O K
36										
37	Total Tandem Switching	$77,252		$0	$0	$0	$77,252	$0	$0	O K
38										
39	Local Switching	$243,031	(E)	$0	$243,031	$0	$0	$0	$0	O K
40	Local Assigned	0	Direct	0	0	0	0	0	0	O K
41										
42	Total Local Switching	$243,031		$0	$243,031	$0	$0	$0	$0	O K
43										
44	Total Switching	$320,283		$0	$243,031	$0	$77,252	$0	$0	O K

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	******* FCC PART 69 ******* InterLATA Investment Detail	Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
58	COE Exch. Trunk	$0	Direct	$0	$0	$0	$0	$0	$0	O.K.
59	COE Exch. Line - Message	421,852	(D)	421,852	0	0	0	0	409	O.K.
60	COE Exch. Line - PL etc	409	(I)	0	0	0	0	0	0	O.K.
61	COE Exch. Line - Assigned	0	Direct	0	0	0	126,568	0	0	O.K.
62	COE Interexchange, Message	126,568	(G)	0	0	0	0	0	739	O.K.
63	COE Interexchange, PL	739	(I)	0	0	0	0	0	0	O.K.
64	COE Interexchange, Assigned	0	(G)	0	0	0	22,739	0	0	O.K.
65	COE H/R Message	22,739	(G)	0	0	0	0	0	0	O.K.
66	COE H/R Assigned	0	Direct							
67										
68	Total COE Transmission	$572,308		$421,852	$0	$0	$149,307	$0	$1,148	O.K.
69										
70	Total Central Office Equip	$892,591		$421,852	$243,031	$0	$226,559	$0	$1,148	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	$1,367	(I)	$0	$0	$0	$0	$0	$1,367	O.K.
83	Exchange Message	1,410,094	(D)	1,410,094	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	$1,411,461		$1,410,094	$0	$0	$0	$0	$1,367	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	$168,898	(G)	$0	$0	$0	$168,898	$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	
96										
97	Total Interexchange C&WF	$168,898		$0	$0	$0	$168,898	$0	$0	O.K.

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	******* FCC PART 69 ******* InterLATA Investment Detail	Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
111	H/R C&WF, Message	$28,519	(G)	$0	$0	$0	$28,519	$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	$28,519		$0	$0	$0	$28,519	$0	$0	O K
116										
117	Total Cable and Wire Facil	$1,608,878		$1,410,094	$0	$0	$197,417	$0	$1,367	O K
118										
119	TANGIBLE ASSETS									
120										O K
121	Land and Support Leases	$0	T28	$0	$0	$0	$0	$0	$0	O K
122									0	O K
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									0	O K
136	Leasehold Impr., Alloc	$0	T37	$0	$0	$0	$0	$0		
137	Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	O K
138										
139	Total Leasehold Improvementsa	$0		$0	$0	$0	$0	$0	$0	O K
140										
141	Total Tangible Assets	$0		$0	$0	$0	$0	$0	$0	O K
142										
143										
144	TOTAL INTANGIBLE ASSETS	$0	T37	$0	$0	$0	$0	$0	$0	O K
145										
146										
147	PROPERTY HELD FOR FUTURE US	$0	T46	$0	$0	$0	$0	$0	$0	O K

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	******* FCC PART 69 ******* InterLATA Investment Detail	Part 36 InterLATA Total	Source of 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		$0	T46	$0	$0	$0	$0	$0	$0	O.K.
163	Short-term	144,022	T46	97,458	16,902	0	29,486	0	175	O.K.
164	Long-term									
165		$144,022		$97,458	$16,902	$0	$29,486	$0	$175	O.K.
166	Total Plt Under Const									
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	$32,989	T37	$22,323	$3,672	$0	$6,754	$0	$40	O.K.
174										
175	CASH WORKING CAPITAL	$12,341	T37	$8,351	$1,448	$0	$2,527	$0	$15	O.K.
176										
177	EQUAL ACCESS INVESTMENT	$0	Direct	$0	$0	$0	$0	$0	$0	O.K.

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	******* 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	$237,915	T28	$91,962	$52,980	$0	$92,425	$0	$548	O.K.
16	COE Switching	70,434	R44	0	53,446	0	16,989	0	0	O.K.
17	COE Operator	0	R32	0	0	0	0	0	0	O.K.
18	COE Transmission	276,195	R68	203,585	0	0	72,055	0	554	O.K.
19	IOT Equipment	0	R78	0	0	0	0	0	0	O.K.
20	Cable and Wire Facilities	561,513	R117	492,136	0	0	68,900	0	477	O.K.
21	Other Plant	0	T37	0	0	0	0	0	0	O.K.
22										
23	Total Accum. Depr., TPIS	$1,146,057		$787,683	$106,425	$0	$250,369	$0	$1,580	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.	$1,146,057		$787,683	$106,425	$0	$250,369	$0	$1,580	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	(184,400)	T37	(124,782)	(21,541)	0	(37,753)	0	(224)	O.K.
46										
47	Total Accum. Def. Inc. Taxes	($184,400)		($124,782)	($21,541)	$0	($37,753)	$0	($224)	O.K.

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	******* FCC PART 69 ******* Apportionment Factors	Part 36 Inter/LATA 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	$892,591	R70	$421,852	$243,031	$0	$226,559	$0	$1,148	O.K.
14	Info. Orig./Term. Eqpt.	0	R78	0	0	0	0	0	0	O.K.
15	C&W Facilities	1,606,878	R117	1,410,094	0	0	197,417	0	1,367	O.K.
16										
17	Total	$2,501,469		$1,831,946	$243,031	$0	$423,977	$0	$2,516	O.K.
18	Factor	1.000000		0.732348	0.097155	0.000000	0.169491	0.000000	0.001006	O.K.
19										
20	Sum: Sw., Trans., Other	$668,523	17	$0	$243,031	$0	$423,977	$0	$2,516	O.K.
21	Factor	1.000000		0.000000	0.362991	0.000000	0.633252	0.000000	0.003757	O.K.
22										
23	Central Office Equipment	$892,591	R70	$421,852	$243,031	$0	$226,559	$0	$1,148	O.K.
24	Info. Orig./Term. Eqpt.	0	R78	0	0	0	0	0	0	O.K.
25	C&WF. Excl. Exch. Message	198,784	R117-83	0	0	0	197,417	0	1,367	O.K.
26										
27	Total	$1,091,375		$421,852	$243,031	$0	$423,977	$0	$2,516	O.K.
28	Factor	1.000000		0.386533	0.222683	0.000000	0.388479	0.000000	0.002305	O.K.
29										
30	General Support Facilities	$479,822	R25	$185,467	$106,848	$0	$186,401	$0	$1,106	O.K.
31	Central Office Equipment	892,591	13	421,852	243,031	0	226,559	0	1,148	O.K.
32	Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.
33	C&W Facilities	1,606,878	15	1,410,094	0	0	197,417	0	1,367	O.K.
34	Equal Access Investment	0	R177	0	0	0	0	0	0	O.K.
35										
36	Total	$2,981,291		$2,017,413	$349,879	$0	$610,378	$0	$3,622	O.K.
37	Factor	1.000000		0.676691	0.117358	0.000000	0.204736	0.000000	0.001215	O.K.
38										
39	Sum: Com. Ln., Sw., Trans.	$2,977,670	36	$2,017,413	$349,879	$0	$610,378	$0	$0	O.K.
40	Factor	1.000000		0.677514	0.117501	0.000000	0.204985	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	$2,981,291	Q26	$2,017,413	$349,879	$0	$610,378	$0	$3,622	O.K.
46	Factor	1.000000		0.676691	0.117358	0.000000	0.204736	0.000000	0.001215	O.K.

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	******* FCC PART 69 ******* Apportionment Factors	Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
60	Interstate Equiv. Factor	0.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O K	
61	Wtd. Std. Work Seconds	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O K	
62											
63	"BIG THREE" Expenses	$177,934	U171	$79,735	$27,155	$1,029	$45,221	$24,528	$266	O K	0
64	Factor	1.000000		0.448112	0.152614	0.005781	0.254146	0.137850	0.001494		
65											
66	Net Investment	2,209,986	P13	1,482,645	287,317	0	436,529	0	2,496	O K	
67	Factor	1.000000		0.671188	0.130067	0.000000	0.197615	0.000000	0.001130	O K	

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	******* FCC PART 69 ******* Operating Expenses and Taxes	Part 36 Inter/LATA 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.	$74	T37	$50	$9	$0	$15	$0	$0	O.K.
16	Network Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
17										
18	Total Network Support Exp.	$74		$50	$9	$0	$15	$0	$0	O.K.
19										
20	General Support, Alloc.	$23,048	T30	$8,909	$5,132	$0	$8,954	$0	$53	O.K.
21	General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
22										
23	Total General Support Exp.	$23,048		$8,909	$5,132	$0	$8,954	$0	$53	O.K.
24										
25	Central Office Eq., Alloc.	$36,183	T31	$17,101	$9,852	$0	$9,184	$0	$47	O.K.
26	Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O.K.
27										
28	Total COE Exp.	$36,183		$17,101	$9,852	$0	$9,184	$0	$47	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.	$47,683	T33	$41,792	$0	$0	$5,851	$0	$41	O.K.
37	Cable & Wire, Direct	0	Direct	0	0	0	0	0	0	O.K.
38										
39	Total C&WF Exp.	$47,683		$41,792	$0	$0	$5,851	$0	$41	O.K.
40										
41	TOTAL PLT. SPEC. OPER. EXP.	$106,988		$67,851	$14,993	$0	$24,004	$0	$140	O.K.
42										
43	TOTAL PLT. SPEC., ex SUPPORT	$83,866		$58,892	$9,852	$0	$15,035	$0	$87	O.K.

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	******* 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. Pit. and Equip., Alloc.	$0	T18	$0	$0	$0	$0	$0	$0	O.K.
60	Oth. Pit. and Equip., Direct	0	Direct	0	0	0	0	0	0	O.K.
61										
62	Total Oth. Pit. & Equip.	$0		$0	$0	$0	$0	$0	$0	O.K.
63										
64	Network Operations, Alloc.	$15,171	T18	$11,111	$1,474	$0	$2,571	$0	$15	O.K.
65	Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66										
67	Total Network Oper. Exp.	$15,171		$11,111	$1,474	$0	$2,571	$0	$15	O.K.
68										
69	Total Access Expenses	$0	Direct	$0	$0	$0	$0	$0	$0	O.K.
70										
71	Depr., Support Assets	$40,746	R23	$15,750	$9,074	$0	$15,829	$0	$94	O.K.
72	Depr., COE Switching	38,242	R44	0	29,018	0	9,224	0	0	O.K.
73	Depr., COE Operator	0	R32	0	0	0	0	0	0	O.K.
74	Depr., COE Transmission	57,585	R68	42,447	0	0	15,023	0	116	O.K.
75	Depr., IOT Equipment	0	R76	0	0	0	0	0	0	O.K.
76	Depr., C&W Facilities	88,724	R117	77,762	0	0	10,887	0	75	O.K.
77	Depr., PHPU	0	R147	0	0	0	0	0	0	O.K.
78										
79	Total Depreciation Expense	$225,298		$135,958	$38,092	$0	$50,963	$0	$285	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.	$225,298		$135,958	$38,092	$0	$50,963	$0	$285	O.K.
89										
90	TOTAL NON-SPEC. OPER. EXP.	$240,469		$147,069	$39,565	$0	$53,535	$0	$300	O.K.

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	******* 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	$1,142	T37	$772	$134	$0	$234	$0	$1	O.K.
107	Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108										
109	Total Marketing Expense	$1,142		$772	$134	$0	$234	$0	$1	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	1,029	(F)	0	0	1,029	0	0	0	O.K.
118	Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119										
120	Total Directory	$1,029		$0	$0	$1,029	$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 PL	0	(H)	0	0	0	0	0	0	O.K.
125	Bus. Ofc., EU Message	11,118	(H)	0	0	0	0	11,118	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	$11,118		$0	$0	$0	$0	$11,118	$0	O.K.
134										
135	Cust. Serv., Mag. Process	$.657	(H)	0	0	0	0	6,657	0	O.K.
136	Cust. Serv., Other B&C	6,753	(H)	0	0	0	0	6,753	0	O.K.
137	Cust. Serv., CABS	29,077	T21	0	10,555	0	18,413	0	109	O.K.
138	Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139										
140	Total Customer Service	$42,487		$0	$10,555	$0	$18,413	$13,410	$109	O.K.
141										
142	Total BO, CS, OS, Dir	$54,633		$0	$10,555	$1,029	$18,413	$24,528	$109	O.K.

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	******* FCC PART 69 ******* Operating Expenses and Taxes	Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
158	Other Cust. Serv., Alloc.	$0	142	$0	$0	$0	$0	$0	$0	O.K.
159	Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	O.K.
160										
161	Total Other Cust. Serv.	$0		$0	$0	$0	$0	$0	$0	O.K.
162										
163	TOTAL CUSTOMER OPER. EXP.	$55,775		$772	$10,688	$1,029	$18,646	$24,528	$111	O.K.
164										
165	"BIG-THREE" EXPENSES:									
166										
167	Total Pit. Specific Exp.	$105,988	41	$67,851	$14,993	$0	$24,004	$0	$140	O.K.
168	Total Pit Non-specific Exp.	15,171	62 + 67 +69	11,111	1,474	0	2,571	0	15	O.K.
169	Total Customer Operations	55,775	163	772	10,688	1,029	18,646	24,528	111	O.K.
170										
171	TOTAL "BIG THREE" EXPENSES	$177,934		$79,735	$27,155	$1,029	$45,221	$24,528	$266	O.K.
172										
173	CORPORATE OPERATIONS EXPENSE:									
174										
175	Exec. and Planning, Alloc.	$17,999	T64	$8,065	$2,747	$104	$4,574	$2,481	$27	O.K.
176	Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O.K.
177										
178	Total Exec. and Planning	$17,999		$8,065	$2,747	$104	$4,574	$2,481	$27	O.K.
179										
180	Admin. & General, Allocable	$58,366	T64	$26,155	$8,908	$337	$14,834	$8,046	$87	O.K.
181	Admin. & General, Direct	0	Direct	0	0	0	0	0	0	O.K.
182										
183	Total Admin. and Gen.	$58,366		$26,155	$8,908	$337	$14,834	$8,046	$87	O.K.
184										
185	TOTAL CORPORATE OPERATIONS	$76,365		$34,220	$11,654	$441	$19,408	$10,527	$114	O.K.
186										
187	NON-INCOME TAXES:									
188										
189	Non-income Taxes, Allocable	$13,612	T37	$9,211	$1,597	$0	$2,787	$0	$17	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	$13,612		$9,211	$1,597	$0	$2,787	$0	$17	O.K.
194										
195	TOTAL OPER. EXP. AND TAXES	$493,210		$259,124	$78,499	$1,470	$118,380	$35,055	$682	O.K.

Sheet "V" Input Documentation, Page 1

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME	SDPUC	
PERIOD ADDRESSED	ENDING DECEMBER 31, 1992	
RUN DATE AND TIME	10-Nov-97	03:53:22 PM

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

	******* FCC PART 36 *******	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate					
					Message Telephone Service		Private Line		TOTAL INTRASTATE	
					InterLATA	IntraLATA	InterLATA	IntraLATA		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
	PLANT INVESTMENT DETAIL									
21	Land, Allocable	0	---	---	---	---	---	---	---	0
22	Land, Direct	0	---	---	0	0	0	0	0	
23	Motor Vehicles	0	---	---	---	---	---	---	---	
24	Aircraft	0	---	---	---	---	---	---	---	
25	Special Purpose Vehicles	0	---	---	---	---	---	---	---	
26	Garage Work Equipment	0	---	---	---	---	---	---	---	
27	Other Work Equipment	0	---	---	---	---	---	---	---	
28	Buildings, Allocable	5,045,862	---	---	---	---	---	---	---	0
29	Buildings, Direct	0	---	---	0	0	0	0	0	
30	Furniture	0	---	---	---	---	---	---	---	
31	Office Equipment	0	---	---	---	---	---	---	---	
32	General Purpose Computers	0	---	---	---	---	---	---	---	
33	CAT 1 Oper. Sys., TSPS	0	---	---	---	---	---	---	---	
34	CAT 1 Oper. Sys., Other TSPS	0	---	---	---	---	---	---	---	
35	CAT 1 Oper. Sys., Aux. Pos.	0	---	---	---	---	---	---	---	
36	CAT 1 Oper. Sys., Other	0	---	---	---	---	---	---	---	0
37	CAT 2 Tandem Sw. Allocable	586,137	---	---	0	---	0	0	0	0
38	CAT 2 Tandem Sw. Direct	0	---	---	0	0	0	0	0	
39	CAT 3 Local Sw. Allocable	3,695,152	---	---	---	---	---	---	---	0
40	CAT 3 Local Sw. Direct	0	---	---	0	0	0	0	0	
41	CAT 4.12 Exchange Trunk	0	---	---	---	---	---	---	---	0
42	CAT 4.12 Exch. Tr. Direct	30,696	---	30,696	---	0	0	0	0	
43	CAT 4.13 Exch. Ln. Msg., PL & WAT	4,051,841	---	---	---	---	---	---	---	
44	Reserved	0	---	---	0	0	0	0	0	0
45	CAT 4.13 Direct	0	---	---	---	---	---	---	---	
46	CAT 4.23 Message, PL & WATS	1,084,072	---	---	---	---	---	---	---	
47	Reserved	0	---	---	---	---	---	---	---	0
48	CAT 4.23 Direct	81,788	---	81,788	---	0	0	0	0	
49	CAT 4.3 HR Message	380,127	---	---	0	0	0	0	0	0
50	CAT 4.3 WATS	0	---	---	0	0	0	0	0	0
51	CAT 4.3 Direct	0	---	---	---	---	---	---	---	
52	CAT 1 Other IOT Equipment	0	---	---	0	0	0	0	0	0
53	CAT 1 Coinless Pay Phones	0	---	---	---	---	---	---	---	

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

SDPUC
ENDING DECEMBER 31, 1992

	******* FCC PART 36 *******	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				
					Message Telephone Service		Private Line		TOTAL INTRASTATE
					InterLATA	IntraLATA	InterLATA	IntraLATA	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
70	CAT 2 CP Equipment	0	---	---	0	0	0	0	0
71	Reserved	0	---	---	---	---	---	---	---
72	Reserved	0	---	---	---	---	---	---	---
73	CAT 1.3 Joint Mktg., Cat. 1.1 & 1.2 PL	13,543,785	---	---	---	---	---	---	---
74	Other CAT 1 C&WF	0	---	0	0	0	0	0	0
75	CAT 2 C&WF	0	---	---	---	---	---	---	---
76	CAT 2 C&WF, Wideband	0	---	0	0	0	0	0	0
77	CAT 3 Joint Message & PL/WATS	1,757,905	---	---	---	---	---	---	---
78	Reserved	0	---	---	---	---	---	---	---
79	CAT 3 Direct	517,454	---	517,454	0	0	0	0	0
80	CAT 4 Message	476,751	---	---	---	---	---	---	---
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	334,136	---	---	---	---	---	---	---
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

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SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

SDPUC
ENDING DECEMBER 31, 1992

	******* FCC PART 36 *******	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				
					Message Telephone Service		Private Line		TOTAL INTRASTATE
					Intert.ATA	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	0	---	---	---	---	---	---	---
126	TPUC -- Long Term, Direct	1,514,474	---	1,008,350	143,877	345,918	145	16,184	506,124
127									
128	RESERVES AND DEFERRALS								
129	Acc. Depr. Support Assets	2,501,936	---	---	---	---	---	---	---
130	Acc. Depr. COE Switching	963,504	---	---	---	---	---	---	---
131	Acc. Depr. COE Operator	0	---	---	---	---	---	---	---
132	Acc. Depr. COE Transmission	2,716,317	---	---	---	---	---	---	---
133	Acc. Depr. IOT Equipment	0	---	---	---	---	---	---	---
134	Acc. Depr. Cable and Wire Facilities	5,687,417	---	---	---	---	---	---	---
135	Acc. Depr. Other Plant	0	---	0	0	0	0	0	0
136	Accum. Amort., Tangible Inv	0	---	---	---	---	---	---	---
137	Accum. Amort., Intang. Inv	0	---	---	---	---	---	---	---
138	Accum. Amort., Other	0	---	0	0	0	0	0	0
139	Acc. Def. IT Support Assets	0	---	---	---	---	---	---	---
140	Acc. Def. IT COE Switching	0	---	---	---	---	---	---	---
141	Acc. Def. IT COE Operator	0	---	---	---	---	---	---	---
142	Acc. Def. IT COE Trans.	0	---	---	---	---	---	---	---
143	Acc. Def. IT IOT Equipment	0	---	---	---	---	---	---	---
144	Acc. Def. IT CWIP	0	---	---	---	---	---	---	---
145	Acc. Def. IT Unclassified	(1,939,085)	---	(1,291,062)	(184,215)	(442,902)	(185)	(20,721)	(648,023)
146									
147	OPERATING EXPENSES AND TAXES								
148	Network Support, Alloc	776	---	---	---	---	---	---	---
149	Network Support, Direct	0	---	0	0	0	0	0	0
150	General Support, Alloc	242,375	---	---	---	---	---	---	---
151	General Support, Direct	0	---	0	0	0	0	0	0
152	Central Office Eq., Alloc	405,771	---	---	---	---	---	---	---
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	482,970	---	---	---	---	---	---	---
159	Cable & Wire, Direct	0	---	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

SDPUC
ENDING DECEMBER 31, 1992

	******* FCC PART 36 *******	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				
					Message Telephone Service		Private Line		TOTAL INTRASTATE
					InterLATA	IntraLATA	InterLATA	IntraLATA	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
176	Oth. Plt. and Equip., Alloc	0	---	---	---	---	0	0	0
177	Oth. Plt. and Equip., Direct	0	---	0	---	0	---	---	---
178	Network Operations, Alloc	159,544	---	---	0	0	0	0	0
179	Network Operations, Direct	0	---	0	0	0	0	0	0
180	Total Access Expense	0	---	0	0	0	0	---	---
181	Depr., Support Assets	428,493	---	---	---	---	---	---	---
182	Depr., COE Switching	523,129	---	---	---	---	---	---	---
183	Depr., COE Operator	0	---	---	---	---	---	---	---
184	Depr., COE Transmission	566,339	---	---	---	---	---	---	---
185	Depr., ICT Equipment	0	---	---	---	---	---	---	---
186	Depr., C&W Facilities	898,666	---	---	---	---	---	---	---
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	13,696	---	---	---	---	---	---	---
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	22,965	---	22,965	0	0	0	0	0
196	Alphabetical Directory	20,693	---	---	---	---	---	---	---
197	Foreign Directory	0	---	---	---	---	---	---	---
198	Bus. Ofc., EU Presubscription	0	---	---	---	---	---	---	---
199	Bus. Ofc., EU MTS & WATS	198,003	---	---	---	---	---	---	---
200	Bus. Ofc., EU Access, PIL & all Other	0	---	---	---	---	---	---	---
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	72,086	---	---	---	---	---	---	---
207	Cust. Serv., Other B&C	157,384	---	---	---	---	---	---	---
208	Cust. Serv., CABS	118,306	---	---	---	---	---	---	---
209	Cust. Serv., EU Common Line	8,283	---	0	0	0	0	0	0
210	Other Cust. Serv., Alloc	0	---	---	---	---	---	---	---
211	Other Cust. Serv., Direct	821	---	0	0	0	0	0	0
212	Exec. and Planning, Alloc	192,821	---	---	---	---	---	---	---
213	Exec. and Planning, Direct	0	---	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

SDPUC
ENDING DECEMBER 31, 1992

	******* FCC PART 36 *******	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				
					Message Telephone Service		Private Line		TOTAL INTRASTATE
					InterLATA	IntraLATA	InterLATA	IntraLATA	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
230	Admin. & General, Allocable	625,286	---	---	---	---	---	---	---
231	Admin. & General, Direct	89,683	---	0	0	0	0	0	0
232	Non-income Taxes, Allocable	143,146	---	---	---	---	---	---	---
233	Non-income Taxes, Direct	2,505	---	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	(70,960)	---	---	---	---	---	---	---
241	ITC Amortization	0	---	---	---	---	---	---	---
242	Other Return Adjustments	0	---	0	0	0	0	0	0
243	Contributions	6,038	---	---	---	---	---	---	---
244	Interest Expense	487,649	---	---	---	---	---	---	---
245	Capital Lease Expense	0	---	---	---	---	---	---	---
246	Capitalized Payroll taxes	0	---	---	---	---	---	---	---
247	Depreciation Adjustment	0	---	---	---	---	---	---	---
248	Other Income Adjustments	892,178	---	595,728	84,083	203,018	80	9,269	296,450
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

SDPUC
ENDING DECEMBER 31, 1992

******* FCC PART 36 *******	TOTAL COMPANY	Source/ Allocator	Other	Interstate Private Line InterLATA	Interstate Private Line IntraLATA	Intrastate Private Line InterLATA	Intrastate Private Line IntraLATA	TOTAL INTRASTATE
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
271 Working Loops	8,907	—	146	115	0	1	75	76
272 Equivalent Interexchange Cct. Miles	62,132	—	0	8,904	0	0	3,974	3,974
273 Interexchange Circuit Terminations	1,466	—	0	63	0	1	48	49

BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF SOUTH DAKOTA

IN THE MATTER OF THE ESTABLISHMENT OF SWITCHED ACCESS RATES FOR WEST RIVER TELECOMMUNICATIONS COOPERATIVE	))))	**ORDER GRANTING WITHDRAWAL OF INTERVENTION TC97-118**

On June 30, 1997, West River Telecommunications Cooperative (West River) filed for approval by the Public Utilities Commission (Commission) its 1996 Intrastate Switched Access Cost Study.

On July 3, 1997, the Commission electronically transmitted notice of the filing and the intervention deadline of July 18, 1997, to interested individuals and entities. On July 11, 1997, the Commission received a Petition for Leave to Intervene from U S WEST Communications, Inc. (U S WEST). U S WEST was granted intervention by order dated August 4, 1997. On November 12, 1997, the Commission received a Notice of Withdrawal of Intervention by U S WEST.

On November 18, 1997, at its regularly scheduled meeting, the Commission considered U S WEST's Notice of Withdrawal of Intervention. The Commission has jurisdiction over this matter pursuant to SDCL 1-26-17.1, 49-31-18, 49-31-19, and ARSD 20:10:01:02.04, 20:10:01:15.02, and 20:10:01:15.05.

The Commission found that U S WEST's Notice of Withdrawal of Intervention should be granted. It is therefore

ORDERED that U S WEST's Notice of Withdrawal of Intervention is granted.

Dated at Pierre, South Dakota, this 1st day of December, 1997.

CERTIFICATE OF SERVICE

The undersigned hereby certifies that this document has been served today upon all parties of record in this docket, as listed on the docket service list, by facsimile or by first class mail, in properly addressed envelopes, with charges prepaid thereon.

By Delaine Kolbo

Date 12/3/97

(OFFICIAL SEAL)

BY ORDER OF THE COMMISSION:

JAMES A. BURG, Chairman

PAM NELSON, Commissioner

LASKA SCHOENFELDER, Commissioner

TC97-118

GVNW

RECEIVED

DEC 15 1997

SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

December 10, 1997

Harlan Best
Deputy Director
South Dakota Public Utilities Commission
State Capitol
500 East Capitol Avenue
Pierre, South Dakota 57501-5070

RE: West River Telecommunications Cooperative Intrastate Switched Access Rates

Dear Harlan:

Per your direction, I have modified the cost study submitted on behalf of West River Telecommunications Cooperative. The revisions reflect the elimination of state income taxes found on line 211 of the GVNW cost study. Included in this package are a revised part 36 for all jurisdictions, interstate/intrastate part 69 studies, and an exhibit A showing West Rivers allocation between states. The change in revenue requirement will be forwarded to LECA for inclusion in their rates.

You also requested an explanation of the deferred tax number found on line 345 of the GVNW model. This explanation was provided in an October 21, 1997 letter. I am providing this explanation again for your benefit. If you are requesting additional explanation beyond this brief description, please let me know.

If you have any questions concerning this information, please call me at (719) 594-5831.

Sincerely,

David D. Clark

David D. Clark

Encl.

cc: B. Krause, West River

GVNW INC./MANAGEMENT
2270 La Montana Way (80918) P.O. Box 25969 (80936) Colorado Springs, CO (719) 594-5800 Fax (719) 599-0968

October 2, 1997

Dave Clark
GVNW

Re: West River Off Book Deferred Taxes

When the 1994 Interstate Cost Study was prepared, it was recognized that there were some timing differences that appeared on schedule M-1 of the tax return. Since West River did not have any deferred taxes on the books, the cost study was prepared using the flow through treatment of these differences so that the cost study treatment and the book treatment would be consistent.

When NECA reviewed the study they noted the tax adjustment items and decided to do a more thorough investigation of the issue. In their review they discovered that a portion of the timing difference was related to the use of accelerated depreciation. Since timing differences related to accelerated depreciation must be normalized, an agreement was made with NECA that the depreciation differences for West River would be normalized off book for cost study and rate making purposes. The aggregate book depreciation exceeded the tax depreciation so the normalization resulted in an inverse balance. Subsequent to the 1994 study year the tax depreciation has exceeded the book depreciation consequently the balance in the account has been reversing as would be expected.

COMPANY NAME	West River Telecommunications
NECA CODE	381637
COMPANY CODE	645
STATE	North Dakota
STATE AREA	
CONTACT NAME	David D. Clark
CONTACT TELEPHONE #	719-594-5831
FOR PERIOD	1996 Estimate (4/97), (10/97)
FILE NAME	0645_950906d
COMMENT #1	EAS IS ITV
COMMENT #2	Used for SD filing

REPORT	PART 36
JURISDICTION	ALL JURISDICTIONS
DATE	12/09/97

CONFIDENTIAL INFORMATION
DO NOT RELEASE WITHOUT AUTHORIZATION

West River Telecommunications
1996 Estimate (4/97), (10/97)

ALL JURISDICTIONS

LINE ACCT CAT	TOTAL	EAS	USWC	LOCAL	INTER-STATE MESSAGE TOLL INTER-LATA	INTRA-LATA	INTER-STATE PRIVATE LINE INTER-LATA	INTRA-LATA	INTRA-STATE MESSAGE TOLL INTER-LATA	INTRA-LATA	INTRA-STATE PRIVATE LINE INTER-LATA	INTRA-LATA
201 RATE BASE	23,320,554	290,121	165,317	6,925,086	7,764,417	0	439,681	0	2,194,589	5,296,568	2,085	242,690
202 RATE		0.100000	0.100000	0.100000	0.112500	0.000000	0.112500	0.000000	0.100000	0.100000	0.100000	0.100000
203 RETURN	2,434,608	29,012	16,532	692,509	873,497	0	49,464	0	219,459	529,657	209	24,269
205 DEDUCTS	1,382,362	17,087	9,820	410,456	459,792	0	25,881	0	130,380	314,561	124	361
206 INVEST TAX CR	0	0	0	0	0	0	0	0	0	0	0	0
207 BEFORE FED TAX	1,052,246	11,925	6,712	282,053	413,705	0	23,583	0	89,179	215,096	85	9,908
208 SUBTAX	12,687,401	156,824	90,130	3,767,194	4,220,000	0	237,535	0	1,195,715	2,887,058	1,138	131,807
209 FED INC TAX	542,067	6,143	3,458	145,300	213,121	0	12,149	0	45,941	110,807	44	5,104
210 BAL BEF ST TAX	1,594,313	18,068	10,170	427,353	626,826	0	35,732	0	135,120	325,903	129	15,012
211 ST INCOME TAX	0	0	0	0	0	0	0	0	0	0	0	0
212 RETURN PLUS TAX	2,976,675	35,155	19,990	837,809	1,086,618	0	61,613	0	265,400	640,464	253	29,373
213 EXPENSES	5,377,782	45,042	32,672	1,612,548	1,860,301	0	79,321	0	493,531	1,207,655	447	46,265
214 GROSS REC TAX	0	0	0	0	0	0	0	0	0	0	0	0
215 SUBTOTAL	8,354,457	80,197	52,662	2,450,357	2,946,919	0	140,934	0	758,931	1,848,119	700	75,638
216 AFUDC	70,960	870	534	21,414	23,073	0	1,356	0	6,741	16,207	7	758
217 REVENUE REQ	8,283,497	79,327	52,128	2,428,943	2,923,846	0	139,578	0	752,190	1,831,912	693	74,880

ALL JURISDICTIONS

LINE	ACCT	CAT	TOTAL	EAS	USNC	LOCAL	INTER-STATE MESSAGE TOLL INTER-LATA	INTER-STATE MESSAGE TOLL INTRA-LATA	INTER-STATE PRIVATE LINE INTER-LATA	INTER-STATE PRIVATE LINE INTRA-LATA	INTRA-STATE MESSAGE TOLL INTER-LATA	INTRA-STATE MESSAGE TOLL INTRA-LATA	INTRA-STATE PRIVATE LINE INTER-LATA	INTRA-STATE PRIVATE LINE INTRA-LATA
			EXPENSES											
301	PLT SPEC		1,131,892	12,541	8,581	334,191	379,375	0	20,568	0	106,878	257,996	110	11,652
302			1.000000	0.011080	0.007581	0.295250	0.335170	0.000000	0.018171	0.000000	0.094434	0.227933	0.000097	0.010294
303	PLT NONSPEC		2,576,171	24,997	19,048	732,211	907,093	0	43,320	0	240,230	584,340	0	24,796
304			1.000000	0.009703	0.007394	0.284225	0.352109	0.000000	0.016777	0.000000	0.093247	0.226825	0.00...	0.009625
305	CUST OPER		610,239	0	0	233,062	174,596	0	2,205	0	55,776	142,612	0	1,950
306			1.000000	0.000000	0.000000	0.381919	0.286112	0.000000	0.003646	0.000000	0.091400	0.233699	0.000029	0.003195
307	CORP OPER		907,791	5,680	3,923	267,367	349,533	0	10,455	0	76,315	188,190	59	6,269
308			1.000000	0.006257	0.004321	0.294525	0.385037	0.000000	0.011517	0.000000	0.084067	0.207305	0.000065	0.006906
309	TAX & MISC		151,689	1,824	1,120	45,717	49,704	0	2,853	0	14,342	34,517	14	1,598
310			1.000000	0.012025	0.007384	0.301386	0.327670	0.000000	0.018808	0.000000	0.094549	0.227551	0.000092	0.010535
311	TOTAL EXP & TAX		5,377,782	45,042	33,672	1,612,548	1,860,301	0	79,321	0	493,531	1,207,655	447	56,265
312			1.000000	0.008376	0.006075	0.299854	0.345923	0.000000	0.014750	0.000000	0.091772	0.224564	0.000083	0.008603
			RATE BASE											
313	2001 2110		5,045,862	51,867	37,941	1,522,671	1,640,730	0	96,437	0	479,340	1,152,477	482	53,927
314			1.000000	0.012261	0.007519	0.301766	0.325162	0.000000	0.019112	0.000000	0.094997	0.228400	0.000096	0.010687
315	2001 2210		4,381,299	0	0	555,152	2,603,800	0	0	0	320,383	902,064	0	0
316			1.000000	0.000000	0.000000	0.126709	0.594299	0.000000	0.000000	0.000000	0.073102	0.205890	0.000000	0.000000
317	2001 2220		0	0	0	0	0	0	0	0	0	0	0	0
318			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
319	2001 2230		5,628,524	0	81,788	1,788,685	1,690,338	0	93,621	0	571,159	1,335,736	1,148	66,109
320			1.000000	0.000000	0.014531	0.317789	0.300299	0.000000	0.016633	0.000000	0.101476	0.237312	0.000204	0.011756
321	2001 2310		0	0	0	0	0	0	0	0	0	0	0	0
322			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
323	2001 2410		16,295,895	322,535	116,010	5,594,344	4,259,567	0	409,137	0	1,667,511	3,770,455	1,367	214,969
324			1.000000	0.019792	0.007119	0.343298	0.261388	0.000000	0.025107	0.000000	0.098645	0.231375	0.000084	0.013192
325	2001 2680		0	0	0	0	0	0	0	0	0	0	0	0
326			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
327	2001 2690		0	0	0	0	0	0	0	0	0	0	0	0
328			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
329	2001 NONASSIGN		0	0	0	0	0	0	0	0	0	0	0	0
330			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
331	2001 TOTAL		31,351,580	384,402	235,739	9,460,852	10,194,325	0	599,195	0	2,978,293	7,160,712	2,997	335,065
332			1.000000	0.012261	0.007519	0.301766	0.325162	0.000000	0.019112	0.000000	0.094997	0.228400	0.000096	0.010687
333	2002 TOTAL		0	0	0	0	0	0	0	0	0	0	0	0
334			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
335	2003 TOTAL		1,514,474	18,569	11,388	457,016	492,449	0	28,945	0	143,870	345,806	145	16,186
336			1.000000	0.012261	0.007519	0.301765	0.325162	0.000000	0.019112	0.000000	0.094997	0.228400	0.000096	0.010688
339	2005 TOTAL		0	0	0	0	0	0	0	0	0	0	0	0
340			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
341	1402 RTB		0	0	0	0	0	0	0	0	0	0	0	0
342			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
343	3XXX TOTAL		-11,869,174	-143,244	-98,773	-3,692,781	-3,688,476	0	-235,791	0	-1,144,786	-2,730,355	-1,370	-133,678
344			1.000000	0.012069	0.008322	0.311124	0.310761	0.000000	0.019866	0.000000	0.096450	0.230037	0.000107	0.011264
345	4XXX TOTAL		1,930,332	23,781	14,584	585,291	630,668	0	37,089	0	184,251	442,994	0	20,729
346			1.000000	0.012261	0.007519	0.301766	0.325162	0.000000	0.019112	0.000000	0.094997	0.228400	0.000095	0.010688
347	1220.1		334,136	6,613	2,379	114,708	87,139	0	8,389	0	32,961	77,311	28	4,408
348			1.000000	0.019791	0.007120	0.343297	0.260888	0.000000	0.025107	0.000000	0.098645	0.231376	0.000084	0.013192
349	1220.2 CPE		0	0	0	0	0	0	0	0	0	0	0	0
350			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
351	1439 F.A.		0	0	0	0	0	0	0	0	0	0	0	0
352			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
353	1410/4310		0	0	0	0	0	0	0	0	0	0	0	0
354			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
355	WORK CASH		49,986	0	0	0	48,112	0	1,874	0	0	0	0	0
356			1.000000	0.000000	0.000000	0.000000	0.962510	0.000000	0.037490	0.000000	0.000000	0.000000	0.000000	0.000000
357	RATE BASE		23,320,554	290,121	165,317	6,925,086	7,764,417	0	439,681	0	2,194,589	5,296,568	2,085	242,690
358			1.000000	0.012441	0.007089	0.296952	0.332943	0.000000	0.018854	0.000000	0.094105	0.227120	0.000089	0.010407

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West River Telecommunications
1996 Estimate (4/97), (10/97)

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ALL JURISDICTIONS

LINE	ACCT	CAT	TOTAL	EAS	USMC	LOCAL	INTER-STATE MESSAGE TOLL INTER-LATA	INTER-STATE MESSAGE TOLL INTRA-LATA	INTER-STATE PRIVATE LINE INTER-LATA	INTER-STATE PRIVATE LINE INTRA-LATA	INTRA-STATE MESSAGE TOLL INTER-LATA	INTRA-STATE MESSAGE TOLL INTRA-LATA	INTRA-STATE PRIVATE LINE INTER-LATA	INTRA-STATE PRIVATE LINE INTRA-LATA
		PLANT SPECIFIC												
401	6110	NET SUPPORT	776	10	6	334	252	0	15	0	74	177	0	8
402			1.000000	0.012887	0.007732	0.301546	0.324742	0.000000	0.019330	0.000000	0.095361	0.228093	0.000000	0.010309
403	6120	GEN SUPPORT	242.375	2.972	1.822	73.141	78.811	0	4.632	0	23.025	55.359	0	2.590
404			1.000000	0.012262	0.007517	0.301768	0.325162	0.000000	0.019111	0.000000	0.094997	0.228402	0.000000	0.010686
405	6210	C.O. SWITCH	263.162	0	2.150	61.621	112.892	0	2.461	0	23.436	58.832	30	1.740
406			1.000000	0.000000	0.008170	0.234156	0.429083	0.000000	0.009352	0.000000	0.089055	0.223558	0.000114	0.006613
409	6220	OPER SYS	0	0	0	0	0	0	0	0	0	0	0	0
410			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
411	6230	C.O. TRANS	142.609	0	1.165	33.393	61.177	0	1.334	0	12.700	31.881	16	943
412			1.000000	0.000000	0.008169	0.234158	0.428985	0.000000	0.009354	0.000000	0.089055	0.223555	0.000112	0.006612
413	6310	1 IOT	0	0	0	0	0	0	0	0	0	0	0	0
414			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
415	6310	2 CPE	0	0	0	0	0	0	0	0	0	0	0	0
416			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
417	6410	CBMF	482.970	9.559	3.438	165.802	126.343	0	12.126	0	47.643	111.747	45	6.371
418			1.000000	0.019792	0.007118	0.343297	0.261389	0.000000	0.025107	0.000000	0.098646	0.231375	0.000085	0.013191
419	TOTAL	PLANT SPEC	1,131.892	12.541	8.581	334.191	379.375	0	20.568	0	106.878	257.996	110	11.652
420			1.000000	0.011080	0.007581	0.295250	0.335170	0.000000	0.018171	0.000000	0.094424	0.227933	0.000097	0.010294
		PLANT NON-SPECIFIC												
421	6510	OTH PLANT	0	0	0	0	0	0	0	0	0	0	0	0
422			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
423	6530	NET OPER	159.544	1.956	1.200	48.145	51.878	0	3.049	0	15.156	36.440	15	1.705
424			1.000000	0.012260	0.007521	0.301766	0.325164	0.000000	0.019111	0.000000	0.094996	0.228401	0.000094	0.010687
425	6540	ACCESS	0	0	0	0	0	0	0	0	0	0	0	0
426			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
427	6560	DEPR & AMORT	2,416.627	23.041	17.848	684.066	855.315	0	46.171	0	225.064	547.900	231	23.091
428			1.000000	0.009534	0.007386	0.283066	0.353888	0.000000	0.016623	0.000000	0.093131	0.226721	0.000096	0.009555
429	PLT-NONSPE	TOTAL	2,576.171	24.997	19.048	732.211	907.093	0	43.220	0	240.220	584.340	246	24.796
430			1.000000	0.009703	0.007394	0.284225	0.352109	0.000000	0.016777	0.000000	0.093247	0.226825	0.000095	0.009625
		CUSTOMER OPERATIONS												
431	6610	MARKETING	13.696	0	0	2.862	5.298	0	283	0	1.142	3.861	2	248
432			1.000000	0.000000	0.000000	0.208966	0.386829	0.000000	0.020663	0.000000	0.083382	0.281907	0.000146	0.018107
433	6620.10	OPER SERV	0	0	0	0	0	0	0	0	0	0	0	0
434			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
435	6620.21	DIR CLASS	22.965	0	0	22.965	0	0	0	0	0	0	0	0
436			1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
437	6620.22	DIR OTH	0	0	0	0	0	0	0	0	0	0	0	0
438			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
439	6620.23	DIR ALPHA	20.693	0	0	12.609	4.645	0	0	0	1.029	2.410	0	0
440			1.000000	0.000000	0.000000	0.609336	0.224472	0.000000	0.000000	0.000000	0.049727	0.116465	0.000000	0.000000
441	6620.24	DIR FOR	0	0	0	0	0	0	0	0	0	0	0	0
442			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

ALL JURISDICTIONS

LINE	ACCT	CAT	TOTAL	EAS	USMC	LOCAL	INTER-STATE INTER-LATA	MESSAGE TOLL INTRA-LATA	INTER-STATE INTER-LATA	PRIVATE LINE INTRA-LATA	INTRA-STATE INTER-LATA	MESSAGE TOLL INTRA-LATA	INTRA-STATE INTER-LATA	PRIVATE LINE INTRA-LATA
		LOCAL BUSINESS END USER												
501	6620	3111 LOC SO	89.129	0	0	89.129	0	0	0	0	0	0	0	0
502			1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
503	6620	3112 PRE SO	0	0	0	0	0	0	0	0	0	0	0	0
504			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
505	6620	3113 DIR SO	0	0	0	0	0	0	0	0	0	0	0	0
506			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
507	6620	3114 OWN SO	0	0	0	0	0	0	0	0	0	0	0	0
508			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
509	6620	3115 NON SO	0	0	0	0	0	0	0	0	0	0	0	0
510			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
511	6620	3116 OTH SO	0	0	0	0	0	0	0	0	0	0	0	0
512			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
513	6620	3117TOT EU SO	89.129	0	0	89.129	0	0	0	0	0	0	0	0
514			1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
515	6620	3121 OWN P&C	6.189	0	0	6.189	0	0	0	0	0	0	0	0
516			1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
517	6620	3122 NON P&C	68.219	0	0	27.092	0	0	1.668	0	9.551	28.432	14	1.462
518			1.000000	0.000000	0.000000	0.397133	0.000000	0.024451	0.000000	0.000000	0.140005	0.416775	0.000205	0.021431
519	6620	3123 OTH P&C	0	0	0	0	0	0	0	0	0	0	0	0
520			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
521	6620	3124 LOC P&C	19.119	0	0	19.119	0	0	0	0	0	0	0	0
522			1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
523	6620	3125TOT EU PC	93.527	0	0	79.119	33.281	0	1.668	0	9.551	28.432	14	1.462
524			1.000000	0.000000	0.000000	0.204422	0.355844	0.000000	0.017834	0.000000	0.102120	0.303998	0.000150	0.015632
525	6620	3131 OWN INQ	1.016	0	0	1.016	0	0	0	0	0	0	0	0
526			1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
527	6620	3132 NON INQ	11.194	0	0	4.446	0	0	274	0	1.567	4.665	2	240
528			1.000000	0.000000	0.000000	0.397177	0.000000	0.024477	0.000000	0.000000	0.139986	0.416741	0.000179	0.021440
531	6620	3133 OTH INQ	0	0	0	0	0	0	0	0	0	0	0	0
532			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
533	6620	3134 LOC INQ	3.137	0	0	3.137	0	0	0	0	0	0	0	0
534			1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
535	6620	3135TOT EU INQ	15.347	0	0	8.599	5.462	0	274	0	1.567	4.665	2	240
536			1.000000	0.000000	0.000000	0.204405	0.355900	0.000000	0.017854	0.000000	0.102105	0.303968	0.000130	0.015638
		LOCAL BUSINESS IX												
539	6620	3141 SO PROC	0	0	0	0	0	0	0	0	0	0	0	0
540			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
541	6620	3142 B&C SO	0	0	0	0	0	0	0	0	0	0	0	0
542			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
543	6620	3144TOT IX SO	0	0	0	0	0	0	0	0	0	0	0	0
544			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
545	6620	3151 PSY&COL	0	0	0	0	0	0	0	0	0	0	0	0
546			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
547	6620	3152 B&C P&C	0	0	0	0	0	0	0	0	0	0	0	0
548			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
549	6620	3155TOT IX PC	0	0	0	0	0	0	0	0	0	0	0	0
550			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
551	6620	3161 BILLING	0	0	0	0	0	0	0	0	0	0	0	0
552			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
553	6620	3162 B&C INQ	0	0	0	0	0	0	0	0	0	0	0	0
554			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
555	6620	3165TOT IXINQ	0	0	0	0	0	0	0	0	0	0	0	0
556			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
557	6620	317 COIN ADM	0	0	0	0	0	0	0	0	0	0	0	0
558			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
559	6620	31 TOTBUSOFC	198.003	0	0	111.385	38.743	0	1.942	0	11.118	33.097	16	1.702
560			1.000000	0.000000	0.000000	0.562542	0.195668	0.000000	0.009808	0.000000	0.056151	0.167154	0.000081	0.008596

ALL JURISDICTIONS

LINE	ACCT	CAT	TOTAL	EAS	LSMC	LOCAL	INTER-STATE INTER-LATA	MESSAGE TOLL INTRA-LATA	INTER-STATE INTER-LATA	PRIVATE LINE INTRA-LATA	INTRA-STATE INTER-LATA	MESSAGE TOLL INTRA-LATA	INTRA-STATE INTER-LATA	PRIVATE LINE INTRA-LATA
		REVENUE ACCOUNTING												
601	6620.50	MSG PROC	72,086	0	0	0	28,809	0	0	0	6,657	36,620	0	0
602			1.000000	0.000000	0.000000	0.000000	0.399648	0.000000	0.000000	0.000000	0.092348	0.508004	0.000000	0.000000
603	6620.61		8,383	0	0	0	8,383	0	0	0	0	0	0	0
604			1.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
605	6620.62		157,384	0	0	83,242	29,842	0	0	0	9,753	37,547	0	0
606			1.000000	0.000000	0.000000	0.528910	0.189613	0.000000	0.000000	0.000000	0.061968	0.238569	0.000000	0.000000
607	6620.70		116,306	0	0	-1	58,153	0	0	0	29,077	29,077	0	0
608			1.000000	0.000000	0.000000	-0.000009	0.500001	0.000000	0.000000	0.000000	0.250004	0.250004	0.000000	0.000000
609	TOT REV ACCT		354,059	0	0	83,241	125,387	0	0	0	45,487	103,244	0	0
610			1.000000	0.000000	0.000000	0.235105	0.353994	0.000000	0.000000	0.000000	0.128000	0.291601	0.000000	0.000000
611	6620.80	OTH CUS	823	0	0	0	823	0	0	0	0	0	0	0
612			1.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
613	TOT CUS OPER		610,239	0	0	233,062	174,596	0	2,225	0	55,776	142,612	18	1,950
614			1.000000	0.000000	0.000000	0.381919	0.286112	0.000000	0.003646	0.000000	0.091400	0.233699	0.000029	0.003195
		CORPORATE OPERATIONS												
615	6710.1	EXE EAS	0	0	0	0	0	0	0	0	0	0	0	0
616			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
617	6710.2	EXE OTHER	192,822	1,339	925	63,015	61,245	0	2,464	0	17,987	44,355	14	1,478
618			1.000000	0.006944	0.004797	0.326804	0.317624	0.000000	0.012779	0.000000	0.093283	0.230031	0.000073	0.007665
619	6720.1	GEN EAS	0	0	0	0	0	0	0	0	0	0	0	0
620			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
621	6720.2	GEN OTH	625,386	4,341	2,998	204,352	198,605	0	7,991	0	58,328	143,835	45	4,791
622			1.000000	0.006942	0.004795	0.326814	0.317622	0.000000	0.012780	0.000000	0.093282	0.230031	0.000072	0.007662
623	6720.EQ		89,683	0	0	0	89,683	0	0	0	0	0	0	0
624			1.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
625	TOT CORP OPER		907,791	5,680	3,923	267,367	349,533	0	10,455	0	76,315	188,190	59	6,269
626			1.000000	0.006257	0.004321	0.294525	0.385037	0.000000	0.011517	0.000000	0.084067	0.207305	0.000065	0.006906
		TAXES AND MISC INC & EXP												
627	7100.1	FOR CURR	0	0	0	0	0	0	0	0	0	0	0	0
628			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
629	7100.2	OTHER	2,505	31	18	744	833	0	47	0	236	570	0	26
630			1.000000	0.012375	0.007186	0.297006	0.332535	0.000000	0.018762	0.000000	0.094212	0.227545	0.000000	0.010379
631	7200.40	TAX OTH	143,146	1,755	1,076	43,196	46,546	0	2,736	0	13,598	32,695	14	1,530
632			1.000000	0.012260	0.007517	0.301762	0.325165	0.000000	0.019113	0.000000	0.094994	0.228403	0.000098	0.010688
633	7200.41	TAX CR REC	0	0	0	0	0	0	0	0	0	0	0	0
634			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
637	7300.2	CONTRIB	6,038	38	26	1,777	2,325	0	70	0	508	1,252	0	43
638			1.000000	0.006295	0.004306	0.294303	0.385062	0.000000	0.011593	0.000000	0.084134	0.207353	0.000000	0.006956
639	7500.1	INTR CAP/L	0	0	0	0	0	0	0	0	0	0	0	0
640			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
641	7600	EXTRA ITEMS	0	0	0	0	0	0	0	0	0	0	0	0
642			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
643	7910	RATEMAKING	0	0	0	0	0	0	0	0	0	0	0	0
644			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
645	TOT TAX MISC		151,689	1,824	1,120	45,717	49,704	0	2,853	0	14,342	34,517	14	1,596
646			1.000000	0.012025	0.007384	0.301386	0.327670	0.000000	0.018808	0.000000	0.094549	0.227551	0.000092	0.010535
		BIG THREE												
649	BIG THREE		1,658,524	11,515	7,953	542,023	536,786	0	21,195	0	154,711	381,512	120	12,709
650			1.000000	0.006943	0.004795	0.326810	0.317625	0.000000	0.012779	0.000000	0.093282	0.230031	0.000072	0.007663

COMPANY NAME	West River Telecommunications
NECA CODE	381637
COMPANY CODE	645
STATE	North Dakota
STATE AREA	
CONTACT NAME	David D. Clark
CONTACT TELEPHONE #	719-594-5831
FOR PERIOD	1996 Estimate (4/97), (10/97)
FILE NAME	0645_9509965D
COMMENT #1	EAS is ITV
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JURISDICTION	INTRA-STATE INTER-LATA
DATE	12/09/97

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West River Telecommunications
1996 Estimate (4/97), (10/97)

INTRA-STATE INTER-LATA

LINE ACCT	CAT	TAXES AND FULL COST DESCRIPTION RATE BASE	TOTAL	COMMON LINE	SWITCH	TRANSPORT	INFORMATION	LIMITED PAY	SPECIAL ACCESS	B & C	IN	OTHER
201			2,196,674	1,578,085	248,204	368,293	0	0	2,092	0	0	0
202		RATE OF RETURN		0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000
203		RETURN ON INVESTMENT	219,666	157,808	24,820	36,829	0	0	209	0	0	0
205		INCOME ADDS & DEDUCTS	130,404	93,654	14,766	21,860	0	0	124	0	0	0
206		ITC & EXCESS DEF AMORT/AMT	0	0	0	0	0	0	0	0	0	0
207		BALANCE BEFORE FED TAX	89,262	64,154	10,054	14,969	0	0	85	0	0	0
208		FEDERAL SURTAX	1,196,852	859,561	135,522	200,630	0	0	1,139	0	0	0
209		FEDERAL INCOME TAX	45,983	33,049	5,179	7,711	0	0	44	0	0	0
210		BALANCE BEFORE STATE TAX	135,245	97,203	15,233	22,680	0	0	129	0	0	0
211		STATE INCOME TAX	0	0	0	0	0	0	0	0	0	0
212		RETURN PLUS TAX	265,649	190,857	29,999	44,540	0	0	253	0	0	0
213		ADJUSTED EXPENSES	493,978	286,006	69,014	101,828	1,471	0	581	35,078	0	0
214		GROSS RECEIPTS TAX	0	0	0	0	0	0	0	0	0	0
215		SUBTOTAL	759,627	476,863	99,013	146,368	1,471	0	834	35,078	0	0
216	7340	AFUDC	6,748	4,941	656	1,144	0	0	7	0	0	0
217		REVENUE REQUIREMENT	752,879	471,922	98,357	145,224	1,471	0	827	35,078	0	0

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INTRA-STATE INTER-LATA

LINE	ACCT	CAT	EXPENSE AND PLANT SUMMARY DESCRIPTION	TOTAL	COMMON LINE	SWITCH	TRANSPORT	INFORMATION	LIMITED PAY	SPECIAL ACCESS	B & C	IX	OTHER
			EXPENSES										
	301		TOTAL PLANT SPECIFIC OPER	106,988	75,826	12,097	18,954	0	0	111	0	0	0
	303		TOTAL PLANT NONSPECIFIC	240,466	161,155	34,455	44,610	0	0	246	0	0	0
	305		TOTAL CUSTOMER OPERATIONS	55,794	838	10,666	18,607	1,029	0	110	24,544	0	0
	307		TOTAL CORPORATE OPERATIONS	76,374	37,672	10,402	17,224	442	0	100	10,534	0	0
	309		TOTAL TAXES AND MISC INC/EXP	14,356	10,515	1,394	2,433	0	0	14	0	0	0
	311		GRAND TOTAL EXPENSES AND TAX	493,978	286,006	69,014	101,828	1,471	0	581	35,078	0	0
			RATE BASE										
	313 2001	2110	GENERAL SUPPORT	479,822	351,397	46,617	81,325	0	0	483	0	0	0
	315 2001	2210	CENTRAL OFFICE SWITCHING	320,283	0	243,031	77,252	0	0	0	0	0	0
	317 2001	2220	OPERATOR SYSTEMS	0	0	0	0	0	0	0	0	0	0
	319 2001	2230	CENTRAL OFFICE TRANSMISSION	572,307	421,852	0	149,307	0	0	1,148	0	0	0
	321 2001	2310	INFORMATION ORIGINATION/TERMI	0	0	0	0	0	0	0	0	0	0
	323 2001	2410	CABLE AND WIRE FACILITIES	1,608,878	1,410,094	0	107,417	0	0	1,367	0	0	0
	325 2001	2680	AMORTIZABLE TANGIBLE ASSETS	0	0	0	0	0	0	0	0	0	0
	327 2001	2690	AMORTIZABLE INTANGIBLE ASSETS	0	0	0	0	0	0	0	0	0	0
	329 2001	NONASSIGN	NON ASSIGNED AMOUNTS	0	0	0	0	0	0	2,998	0	0	0
	331 2001	TOTAL	TOTAL PLANT IN SERVICE	2,981,290	2,183,343	289,648	505,301	0	0	0	0	0	0
	333 2002	TOTAL	PROPERTY HELD FOR FUTURE USE	0	0	0	0	0	0	145	0	0	0
	335 2003	TOTAL	PLANT UNDER CONSTR	144,015	105,469	13,992	24,409	0	0	0	0	0	0
	339 2005	TOTAL	TELECOMMUNICATIONS PLANT ADJU	0	0	0	0	0	0	0	0	0	0
	341	1402	RTB STOCK	0	0	0	0	0	0	-1,270	0	0	0
	343	3XXX TOTAL	ACCUMULATED DEPR AND AMORT	-1,146,456	-869,958	-76,560	-198,268	0	0	186	0	0	0
	345	4XXX TOTAL	NET DEFERRED OPER INC TAXES	161,436	135,071	17,919	31,260	0	0	33	0	0	0
	347	1220.1	MATERIAL AND SUPPLIES	32,989	24,160	3,205	5,591	0	0	0	0	0	0
	349	1220.2	MATERIAL AND SUPPLIES CPE	0	0	0	0	0	0	0	0	0	0
	351	1439	DEFFERED EQUAL ACCESS	0	0	0	0	0	0	0	0	0	0
	353	1410/4310	DEFFERED ASSET AND LIABILITY	0	0	0	0	0	0	0	0	0	0
	355	WORK CASH	WORKING CASH	0	0	0	0	0	0	2,092	0	0	0
	357	RATE BASE	TOTAL RATE BASE	2,196,674	1,578,085	248,204	368,293	0	0				

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LINE ACCT	EXPENSES CAT	DESCRIPTION	TOTAL	COMMON LINE	SWITCH	INTRA-STATE TRANSPORT	INTRA-STATE INFORMATION	INTRA-STATE LIMITED PAY	INTRA-STATE SPECIAL ACCESS	INTRA-STATE B & C	INTRA-STATE IX	INTRA-STATE OTHER
		PLANT SPECIFIC										
401	6110	NETWORK SUPPORT	74	54	7	13	0	0	0	0	0	0
403	6120	GENERAL SUPPORT	23,048	16,880	2,239	3,906	0	0	23	0	0	0
405	6210	CENTRAL OFFICE SWITCHING	23,466	11,091	6,389	5,956	0	0	30	0	0	0
409	6220	OPERATOR SYSTEM	0	0	0	0	0	0	0	0	0	0
411	6230	CENTRAL OFFICE TRANSMISSION	12,716	6,009	3,462	3,228	0	0	17	0	0	0
413	6310.1	INFO ORIG/TERM OTHER	0	0	0	0	0	0	0	0	0	0
415	6310.2	CUSTOMER PREMISES EQUIP	0	0	0	0	0	0	41	0	0	0
417	6410	CABLE & WIRE FACILITIES	47,684	41,792	0	5,851	0	0	111	0	0	0
419	PLANT-SPEC	TOTAL PLANT SPECIFIC OPER	106,988	75,826	12,097	18,954						
		PLANT NON-SPECIFIC										
421	6510	OTHER PLANT	0	0	0	0	0	0	0	0	0	0
423	6530	NETWORK OPERATIONS	15,171	11,111	1,474	2,571	0	0	15	0	0	0
425	6540	ACCESS	0	0	0	0	0	0	0	0	0	0
427	6560	DEPRECIATIONS & AMORTIZATION	225,295	150,044	32,981	42,039	0	0	231	0	0	0
429	PLT-NONSPE	TOTAL PLANT NONSPECIFIC	240,466	161,155	34,455	44,610	0	0	246	0	0	0
		CUSTOMER OPERATIONS										
431	6610	MARKETING	1,144	838	111	194	0	0	1	0	0	0
433	6620.10	TELEPHONE OPERATOR SERVICES	0	0	0	0	0	0	0	0	0	0
435	6620.21	DIRECTORY CLASSIFIED	0	0	0	0	0	0	0	0	0	0
437	6620.22	DIRECTORY OTHER	0	0	0	0	0	0	0	0	0	0
439	6620.23	DIRECTORY ALPHA	1,029	0	0	0	1,029	0	0	0	0	0
441	6620.24	DIRECTORY FOREIGN	0	0	0	0	0	0	0	0	0	0

LINE ACCT	EXPENSES CAT	DESCRIPTION	TOTAL	COMMON LINE	SWITCH	INTRA-STATE INTER-LATA TRANSPORT	INFORMATION	LIMITED PAY	SPECIAL ACCESS	B & C	IX	OTHER
		LOCAL BUSINESS END USER										
501	6620.3111	LOCAL S/O PROCESSING	0	0	0	0	0	0	0	0	0	0
503	6620.3112	PRESUBSCRIPTION S/O PROC	0	0	0	0	0	0	0	0	0	0
505	6620.3113	DIRECTORY S/O PROCESSING	0	0	0	0	0	0	0	0	0	0
507	6620.3114	OWN S/O PROC	0	0	0	0	0	0	0	0	0	0
509	6620.3115	NON OWN S/O PROC	0	0	0	0	0	0	0	0	0	0
511	6620.3116	OTHER S/O PROCESSING	0	0	0	0	0	0	0	0	0	0
513	6620.311	TOTAL END-USER S/O PROCESSING	0	0	0	0	0	0	0	0	0	0
515	6620.3121	OWN PAY & COLLECT	0	0	0	0	0	0	0	0	0	0
517	6620.3122	NON OWN PAY & COL	9,565	0	0	0	0	0	0	9,565	0	0
519	6620.3123	OTHER PAY & COLLECT	0	0	0	0	0	0	0	0	0	0
521	6620.3124	LOCAL PAY & COLLECT	0	0	0	0	0	0	0	0	0	0
523	6620.312	TOTAL END-USER PAY & COLLECT	9,565	0	0	0	0	0	0	9,565	0	0
525	6620.3131	OWN BILL INQUIRY	0	0	0	0	0	0	0	0	0	0
527	6620.3132	NON OWN BILL INQ	1,569	0	0	0	0	0	0	1,569	0	0
531	6620.3133	OTHER BILL INQUIRY	0	0	0	0	0	0	0	0	0	0
533	6620.3134	LOCAL BILL INQUIRY	0	0	0	0	0	0	0	0	0	0
535	6620.313	TOTAL END-USER BILL INQUIRY	1,569	0	0	0	0	0	0	1,569	0	0
		LOCAL BUSINESS TX										
539	6620.3141	S/O PROC	0	0	0	0	0	0	0	0	0	0
541	6620.3142	B & C S/O PROC	0	0	0	0	0	0	0	0	0	0
543	6620.314	TOTAL IX CARRIER S/O PROC	0	0	0	0	0	0	0	0	0	0
545	6620.3151	PAY & COLLECT	0	0	0	0	0	0	0	0	0	0
547	6620.3152	B & C PAY & COLLECT	0	0	0	0	0	0	0	0	0	0
549	6620.315	TOTAL IX CARRIER PAY & COLLEC	0	0	0	0	0	0	0	0	0	0
551	6620.3161	BILL INQUIRY	0	0	0	0	0	0	0	0	0	0
553	6620.3162	B & C BILL INQUIRY	0	0	0	0	0	0	0	0	0	0
555	6620.316	TOTAL IX CARRIER BILL INQUIRY	0	0	0	0	0	0	0	0	0	0
557	6620.317	COIN COLLECTION & ADMIN	0	0	0	0	0	0	0	0	0	0
559	6620.31	TOTAL LOCAL BUSINESS OFC	11,134	0	0	0	0	0	0	11,134	0	0

LINE ACCT	EXPENSES CAT	DESCRIPTION	TOTAL	COMMON LINE	SWITCH	INTRA-STATE TRANSPORT	INTER-LATA INFORMATION	LIMITED PAY	SPECIAL ACCESS	B & C	IX	OTHER
		REVENUE ACCOUNTING										
601	6620.50	MESSAGE PROCESSING	6,657	0	0	0	0	0	0	6,657	0	0
603	6620.61	OTHER B & C END-USER	0	0	0	0	0	0		0	0	0
605	6620.62	OTHER B & C OTHER	6,753	0	0	0	0	0		6,753	0	0
607	6620.70	CARRIER ACCESS CHARGE B & C	29,077	0	10,555	18,413	0	0	10v	0	0	0
609	REV-ACCT	TOTAL REVENUE ACCOUNTING	42,487	0	10,555	18,413	0	0	109	13,410	0	0
611	6620.80	ALL OTHER CUSTOMER SERVICES	0	0	0	0	0	0	0	0	0	0
613	CUST-OPER	TOTAL CUSTOMER OPERATIONS	55,794	838	10,666	18,607	1,029	0	110	24,544	0	0
		CORPORATE OPERATIONS										
615	6710.1	EXECUTIVE & PLANNING EAS	0	0	0	0	0	0	0	0	0	0
617	6710.2	EXECUTIVE & PLANNING OTHER	18,001	8,879	2,452	4,060	104	0	23	2,483	0	0
619	6720.1	GENERAL & ADMINISTRATIVE EAS	0	0	0	0	0	0	0	0	0	0
621	6720.2	GENERAL & ADMINISTRATIVE OTH	58,373	28,793	7,950	13,164	338	0	77	8,051	0	0
623	6720.EQ	EQUAL ACCESS EQUIP	0	0	0	0	0	0	0	0	0	0
625	CORP	TOTAL CORPORATE OPERATIONS	76,374	37,672	10,402	17,224	442	0	100	10,534	0	0
		TAXES AND MISC INC & EXP										
627	7100.1	OTHER OP INC/EXP FOREIGN CURR	0	0	0	0	0	0	0	0	0	0
629	7100.2	OTHER OP INC/EXP OTHER	236	173	23	40	0	0	0	0	0	0
631	7200.40	OPERATING TAXES OTHER	13,642	9,069	1,322	2,307	0	0	14	0	0	0
633	7200.41	OPERATING TAXES GROSS RECIPTS	0	0	0	0	0	0	0	0	0	0
637	7300.2	NON OP INC/EXP CONTRIBUTIONS	508	373	49	86	0	0	0	0	0	0
639	7500.1	INTREST & RELATED ITEMS CAP/L	0	0	0	0	0	0	0	0	0	0
641	7600	EXTRAORDINARY ITEMS	0	0	0	0	0	0	0	0	0	0
643	7910	INCOME EFFECT OF RATEMAKING	0	0	0	0	0	0	0	0	0	0
645	TAX-MISC	TOTAL TAXES AND MISC INC/EXP	14,356	10,515	1,394	2,433	0	0	14	0	0	0
		BIG THREE										
649		TOTAL BIG THREE EXPENSES	177,953	87,775	24,237	40,132	1,029	0	236	24,544	0	0

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STATE AREA	
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LINE	ACCT	CAT	TAXES AND FULL COST DESCRIPTION	TOTAL	COMMON LINE	SWITCH	TRANSPORT	INFORMATION	LIMITED PAY	SPECIAL ACCESS	B & C	IX	OTHER
201			RATE BASE	5,539,258	3,695,765	671,988	929,572	0	0	241,933	0	0	0
202			RATE OF RETURN		0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000
203			RETURN ON INVESTMENT	553,925	369,576	67,199	92,957	0	0	24,193	0	0	0
205			INCOME ADDS & DEDUCTS	328,921	219,380	39,985	55,195	0	0	361	0	0	0
206			ITC & EXCESS DEF AMORT/AMT	0	0	0	0	0	0	0	0	0	0
207			BALANCE BEFORE FED TAX	225,004	150,196	27,214	37,762	0	0	9,832	0	0	0
208			FEDERAL SURTAX	3,018,865	2,013,489	366,983	506,587	0	0	131,806	0	0	0
209			FEDERAL INCOME TAX	115,911	77,374	14,019	19,453	0	0	5,065	0	0	0
210			BALANCE BEFORE STATE TAX	340,915	227,570	41,233	57,215	0	0	14,897	0	0	0
211			STATE INCOME TAX	0	0	0	0	0	0	0	0	0	0
212			RETURN PLUS TAX	669,836	446,950	81,218	112,410	0	0	29,258	0	0	0
213			ADJUSTED EXPENSES	1,253,920	671,309	159,947	213,492	3,446	0	49,917	155,809	0	0
214			GROSS RECEIPTS TAX	0	0	0	0	0	0	0	0	0	0
215			SUBTOTAL	1,923,756	1,118,259	241,165	325,902	3,446	0	79,175	155,809	0	0
216	7340		AFUDC	16,965	11,576	1,775	2,856	0	0	758	0	0	0
217			REVENUE REQUIREMENT	1,906,791	1,106,683	239,390	323,046	3,446	0	78,417	155,809	0	0

CONFIDENTIAL INFORMATION
DO NOT RELEASE WITHOUT AUTHORIZATION

West River Telecommunications
1998 Estimate (4/97), (10/97)

LINE ACCT	EXPENSE AND PLANT SUMMARY CAT	DESCRIPTION	TOTAL	COMMON LINE	SWITCH	INTRA-STATE TRANSPORT	INTRA-LATA INFORMATION	LIMITED PAY	SPECIAL ACCESS	B & C	IX	OTHER
		EXPENSES										
301		TOTAL PLANT SPECIFIC OPER	269,648	177,619	32,761	47,617	0	0	11,651	0	0	0
303		TOTAL PLANT NONSPECIFIC	609,136	377,497	93,300	113,542	0	0	24,797	0	0	0
305		TOTAL CUSTOMER OPERATIONS	144,562	2,803	10,007	16,101	2,410	0	4,275	108,966	0	0
307		TOTAL CORPORATE OPERATIONS	194,459	88,747	20,101	30,152	1,036	0	580	46,843	0	0
309		TOTAL TAXES AND MISC INC/EXP	36,115	24,643	3,778	6,080	0	0	614	0	0	0
311		GRAND TOTAL EXPENSES AND TAX	1,253,920	671,309	159,947	213,492	3,446	0	49,917	155,809	0	0
		RATE BASE										
313 2001	2110	GENERAL SUPPORT	1,206,404	823,132	126,236	203,109	0	0	53,927	0	0	0
315 2001	2210	CENTRAL OFFICE SWITCHING	902,064	0	658,108	243,956	0	0	0	0	0	0
317 2001	2220	OPERATION SYSTEMS	0	0	0	0	0	0	0	0	0	0
319 2001	2230	CENTRAL OFFICE TRANSMISSION	1,401,885	988,171	0	347,545	0	0	66,169	0	0	0
321 2001	2310	INFORMATION ORIGINATION/TERMI	0	0	0	0	0	0	0	0	0	0
323 2001	2410	CUBLE AND WIRE FACILITIES	3,985,424	3,303,084	0	467,371	0	0	214,969	0	0	0
325 2001	2680	AMORTIZABLE TANGIBLE ASSETS	0	0	0	0	0	0	0	0	0	0
327 2001	2690	AMORTIZABLE INTANGIBLE ASSETS	0	0	0	0	0	0	0	0	0	0
329 2001	NONASSIGN	NON ASSIGNED AMOUNTS	0	0	0	0	0	0	0	0	0	0
331 2001	TOTAL	TOTAL PLANT IN SERVICE	7,495,777	5,114,387	784,344	1,261,981	0	0	335,065	0	0	0
333 2002	TOTAL	PROPERTY HELD FOR FUTURE USE	0	0	0	0	0	0	0	0	0	0
335 2003	TOTAL	PLANT UNDER CONSTR	362,092	247,056	37,889	60,961	0	0	16,186	0	0	0
339 2005	TOTAL	TELECOMMUNICATIONS PLANT ADJU	0	0	0	0	0	0	0	0	0	0
341	1402	RTB STOCK	0	0	0	0	0	0	0	0	0	0
343 3XXX	TOTAL	ACCUMULATED DEPR AND AMORT	-2,844,053	-2,037,835	-207,319	-485,200	0	0	-133,699	0	0	0
345 4XXX	TOTAL	NET DEFFERED OPER INC TAXES	463,723	316,400	48,533	78,072	0	0	20,728	0	0	0
347	1220.1	MATERIAL AND SUPPLIES	81,719	55,757	8,551	13,758	0	0	3,653	0	0	0
349	1220.2	MATERIAL AND SUPPLIES CPE	0	0	0	0	0	0	0	0	0	0
351	1439	DEFFERED EQUAL ACCESS	0	0	0	0	0	0	0	0	0	0
353	1410/4310	DEFFERED ASSET AND LIABILITY	0	0	0	0	0	0	0	0	0	0
355	WORK CASH	WORKING CASH	0	0	0	0	0	0	0	0	0	0
357	RATE BASE	TOTAL RATE BASE	5,539,258	3,695,765	671,988	929,572	0	0	241,933	0	0	0

CONFIDENTIAL INFORMATION
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West River Telecommunications
1996 Estimate (4/97), (10/97)

LINE	ACCT	EXPENSES CAT	DESCRIPTION	TOTAL	COMMON LINE	SWITCH	INTRA-STATE TRANSPORT	INTRA-LATA INFORMATION	LIMITED PAY	SPECIAL ACCESS	B & C	IX	OTHER
			PLANT SPECIFIC										
401		6110	NETWORK SUPPORT	185	127	19	31	0	0	8	0	0	0
403		6120	GENERAL SUPPORT	57,949	39,539	6,764	9,756	0	0	2,590	0	0	0
405		6210	CENTRAL OFFICE SWITCHING	60,572	25,980	17,302	15,551	0	0	1,739	0	0	0
409		6230	OPERATOR SYSTEM	0	0	0	0	0	0	0	0	0	0
411		6310	CENTRAL OFFICE TRANSMISSION	32,824	14,078	9,376	8,427	0	0	943	0	0	0
413		6310.1	INFO ORIG/TERM OTHER	0	0	0	0	0	0	0	0	0	0
415		6310.2	CUSTOMER PREMISES EQUIP	0	0	0	0	0	0	0	0	0	0
417		6410	CABLE & WIRE FACILITIES	118,118	97,895	0	13,852	0	0	6,371	0	0	0
419		PLANT-SPEC	TOTAL PLANT SPECIFIC OPER	269,648	177,619	32,761	47,617	0	0	11,651	0	0	0
			PLANT NON-SPECIFIC										
421		6510	OTHER PLANT	0	0	0	0	0	0	0	0	0	0
423		6530	NETWORK OPERATIONS	38,145	26,027	3,991	6,423	0	0	1,705	0	0	0
425		6540	ACCESS	0	0	0	0	0	0	0	0	0	0
427		6560	DEPRECIATIONS & AMORTIZATION	570,991	351,470	89,309	107,120	0	0	23,092	0	0	0
429		PLT-NONSPE	TOTAL PLANT NONSPECIFIC	609,136	377,497	93,300	113,543	0	0	24,797	0	0	0
			CUSTOMER OPERATIONS										
431		6610	MARKETING	4,109	3,803	430	692	0	0	184	0	0	0
433		6620.10	TELEPHONE OPERATOR SERVICES	0	0	0	0	0	0	0	0	0	0
435		6620.21	DIRECTORY CLASSIFIED	0	0	0	0	0	0	0	0	0	0
437		6620.22	DIRECTORY OTHER	0	0	0	0	0	0	0	0	0	0
439		6620.23	DIRECTORY ALPHA	1,410	0	0	0	2,410	0	0	0	0	0
441		6620.24	DIRECTORY FOREIGN	0	0	0		0	0				

CONFIDENTIAL INFORMATION
DO NOT RELEASE WITHOUT AUTHORIZATION

West River Telecommunications
1998 Estimate (4/97), (10/97)

LINE	ACCT	EXPENSES CAT	DESCRIPTION	TOTAL	COMMON LINE	SWITCH	INTRA-STATE TRANSPORT	INTRA-LATA INFORMATION	LIMITED PAY	SPECIAL ACCESS	B & C	IX	OTHER
			LOCAL BUSINESS END USER										
501		6620.3111	LOCAL S/O PROCESSING	0	0	0	0	0	0	0	0	0	0
503		6620.3112	PRESUBSCRIPTION S/O PROC	0	0	0	0	0	0	0	0	0	0
505		6620.3113	DIRECTORY S/O PROCESSING	0	0	0	0	0	0	0	0	0	0
507		6620.3114	OWN S/O PROC	0	0	0	0	0	0	0	0	0	0
509		6620.3115	NON OWN S/O PROC	0	0	0	0	0	0	0	0	0	0
511		6620.3116	OTHER S/O PROCESSING	0	0	0	0	0	0	0	0	0	0
513		6620.311	TOTAL END-USER S/O PROCESSING	0	0	0	0	0	0	0	0	0	0
515		6620.3121	OWN PAY & COLLECT	29,894	0	0	0	0	0	0	29,894	0	0
517		6620.3122	NON OWN PAY & COL	0	0	0	0	0	0	0	0	0	0
519		6620.3123	OTHER PAY & COLLECT	0	0	0	0	0	0	0	0	0	0
521		6620.3124	LOCAL PAY & COLLECT	0	0	0	0	0	0	0	29,894	0	0
523		6620.312	TOTAL END-USER PAY & COLLECT	29,894	0	0	0	0	0	0	0	0	0
525		6620.3131	OWN BILL INQUIRY	0	0	0	0	0	0	0	4,905	0	0
527		6620.3132	NON OWN BILL INQ	4,905	0	0	0	0	0	0	0	0	0
531		6620.3133	OTHER BILL INQUIRY	0	0	0	0	0	0	0	0	0	0
533		6620.3134	LOCAL BILL INQUIRY	0	0	0	0	0	0	0	4,905	0	0
535		6620.313	TOTAL END-USER BILL INQUIRY	4,905	0	0	0	0	0	0	4,905	0	0
			LOCAL BUSINESS IX										
539		6620.3141	S/O PROC	0	0	0	0	0	0	0	0	0	0
541		6620.3142	B & C S/O PROC	0	0	0	0	0	0	0	0	0	0
543		6620.314	TOTAL IX CARRIER S/O PROC	0	0	0	0	0	0	0	0	0	0
545		6620.3151	PAY & COLLECT	0	0	0	0	0	0	0	0	0	0
547		6620.3152	B & C PAY & COLLECT	0	0	0	0	0	0	0	0	0	0
549		6620.315	TOTAL IX CARRIER PAY & COLLEC	0	0	0	0	0	0	0	0	0	0
551		6620.3161	BILL INQUIRY	0	0	0	0	0	0	0	0	0	0
553		6620.3162	B & C BILL INQUIRY	0	0	0	0	0	0	0	0	0	0
555		6620.316	TOTAL IX CARRIER BILL INQUIRY	0	0	0	0	0	0	0	0	0	0
557		6620.317	COIN COLLECTION & ADMIN	0	0	0	0	0	0	0	0	0	0
559		6620.31	TOTAL LOCAL BUSINESS OFC	34,799	0	0	0	0	0	0	34,799	0	0

CONFIDENTIAL INFORMATION
DO NOT RELEASE WITHOUT AUTHORIZATION

West River Telecommunications
1996 Estimate (4/97). (10/97)

LINE ACCT	EXPENSES CAT	DESCRIPTION	TOTAL	COMMON LINE	SWITCH	INTRA-STATE TRANSPORT	INTRA-STATE INFORMATION	INTRA-LATA LIMITED PAY	INTRA-LATA SPECIAL ACCESS	B & C	IX	OTHER
		REVENUE ACCOUNTING										
601	6630.50	MESSAGE PROCESSING	36,620	0	0	0	0	0	0	36,620	0	0
603	6630.61	OTHER B & C END-USER	0	0	0	0	0	0	0	0	0	0
605	6630.62	OTHER B & C OTHER	37,547	0	0	0	0	0	0	37,547	0	0
607	6630.70	CARRIER ACCESS CHARGE B & C	29,077	0	9,577	15,409	0	0	4,091	0	0	0
609	REV-ACCT	TOTAL REVENUE ACCOUNTING	103,244	0	9,577	15,409	0	0	4,091	74,167	0	0
611	6620.80	ALL OTHER CUSTOMER SERVICES	0	0	0	0	0	0	0	0	0	0
613	CUST-OPER	TOTAL CUSTOMER OPERATIONS	144,562	2,803	10,007	16,101	2,410	0	4,275	108,966	0	0
		CORPORATE OPERATIONS										
615	6710.1	EXECUTIVE & PLANNING EAS	0	0	0	0	0	0	0	0	0	0
617	6710.2	EXECUTIVE & PLANNING OTHER	45,833	20,916	4,738	7,107	244	0	1,787	11,041	0	0
619	6730.1	GENERAL & ADMINISTRATIVE EAS	0	0	0	0	0	0	0	0	0	0
621	6730.2	GENERAL & ADMINISTRATIVE OTH	148,626	67,831	15,363	23,045	792	0	5,793	35,802	0	0
623	6720.EQ	EQUAL ACCESS EQUIP	0	0	0	0	0	0	0	0	0	0
625	CORP	TOTAL CORPORATE OPERATIONS	194,459	88,747	20,101	30,152	1,036	0	7,580	46,843	0	0
		TAXES AND MISC INC & EXP										
627	7100.1	OTHER OP INC/EXP FOREIGN CURR	0	0	0	0	0	0	0	0	0	0
629	7100.2	OTHER OP INC/EXP OTHER	596	407	62	100	0	0	27	0	0	0
631	7200.40	OPERATING TAXES GROSS RECIPTS	34,335	23,352	3,581	5,762	0	0	1,530	0	0	0
633	7200.41	OPERATING TAXES OTHER	0	0	0	0	0	0	0	0	0	0
637	7300.2	NON OP INC/EXP CONTRIBUTIONS	1,294	881	135	218	0	0	57	0	0	0
639	7500.1	INTREST & RELATED ITEMS CAP/L	0	0	0	0	0	0	0	0	0	0
641	7600	EXTRAORDINARY ITEMS	0	0	0	0	0	0	0	0	0	0
643	7910	INCOME EFFECT OF RATEMAKING	0	0	0	0	0	0	1,614	0	0	0
645	TAX-MISC	TOTAL TAXES AND MISC INC/EXP	36,115	24,643	3,778	6,080	0	0	3,228	0	0	0
		BIG THREE										
649		TOTAL BIG THREE EXPENSES	452,355	206,449	46,759	70,140	2,410	0	17,631	108,966	0	0

WEST RIVER TELECOMMUNICATIONS COOP
SWITCHED ACCESS RATE DEVELOPMENT

EXHIBIT A
09-Dec-97
FN: P:\WRSDAC96

REVENUE REQUIREMENT SUMMARY

INTRALATA SOUTH DAKOTA COMMON LINE ELEMENTS (1996):	TOTAL NTH/STH DAKOTA	SOUTH DAKOTA PERCENT	SOUTH DAKOTA REV REQ
COMMON LINE REVENUE REQUIREMENT	$1,108,683	6.55%	$72,528
SOUTH DAKOTA TRAFFIC SENSITIVE ELEMENTS (1996):			
LOCAL SWITCHING (Includes Info)	$242,836	6.55%	$15,915
LOCAL TRANSPORT	323,390	6.55%	21,194
TOTAL TRAFFIC SENSITIVE			$37,108

INTERLATA SOUTH DAKOTA COMMON LINE ELEMENTS (1996):	TOTAL NTH/STH DAKOTA	SOUTH DAKOTA PERCENT	SOUTH DAKOTA REV REQ
COMMON LINE REVENUE REQUIREMENT	$471,922	3.69%	$17,429
SOUTH DAKOTA TRAFFIC SENSITIVE ELEMENTS (1996):			
LOCAL SWITCHING (Includes Info)	$99,828	3.69%	$2,687
LOCAL TRANSPORT	145,224	3.69%	5,363
TOTAL TRAFFIC SENSITIVE			$8,050

CARRIER COMMON LINE RATE DEVELOPMENT

1996 REVENUE REQUIREMENT			$89,957
1996 MINUTES OF USE:	INTERLAT	INTRALATA	
CCL ORIGINATING	63,485	569,137	
CCL TERMINATING	171,565	232,973	
TOTAL CCL MINUTES			1,037,140
CCL COST PER MINUTE			$0.08674

TRAFFIC SENSITIVE RATE DEVELOPMENT

LOCAL SWITCHING REVENUE REQUIREMENT	$19,601
LOCAL SWITCHING MINUTES OF USE	1,037,140
LOCAL SWITCHING RATE PER MOU	$0.01890
LOCAL TRANSPORT REVENUE REQUIREMENT	$26,557
LOCAL TRANSPORT MINUTES OF USE	1,037,140
LOCAL TRANSPORT RATE PER MOU	$0.02561

MEMORANDUM TO COMMISSIONERS BURG, NELSON AND SCHOENFELDER

FROM: Harlan Best, Bob Knadle and Tammi Stangohr

RE: West River Telecommunications Cooperative, Hazen, ND
Switched Access Revenue Requirement, TC97-118

DATE: December 16, 1997

West River Telecommunications Cooperative, Hazen, North Dakota (West River - Hazen) filed an Intrastate Switched Access Cost Study pursuant to the administrative rules on June 30, 1997, based on the twelve months ended December 31, 1996. West River - Hazen requested Commission approval to use the cost study program of their consultant, GVNW. The cost study submitted by West River - Hazen developed a revenue requirement for the South Dakota portion of West River -Hazen's operations of $139,492. an increase from a revenue requirement of $112,998 based on the twelve months ended December 31, 1995. West River - Hazen's South Dakota minutes of use decreased from 1,311,220 to 1,035,583. West River - Hazen is a member of the Local Exchange Carrier Association (LECA). As a member of LECA, West River - Hazen's revenue requirement and minutes of use are part of the total revenue requirement and total minutes of use used in the determination of the Carrier Common Line, Local Switching, and Common Transport rate elements for LECA. West River - Hazen provides local telephone service to the McLaughlin exchange in South Dakota.

On July 3, 1997, the Commission electronically transmitted notice of the filing and the intervention deadline of July 18, 1997, to interested individuals and entities. On July 11, 1997, the Commission received a Petition to Intervene from U S WEST Communications (USWC). Intervention was granted to USWC on August 4, 1997. USWC withdrew its intervention on November 12, 1997. The Commission granted West River - Hazen's request to use GVNW's cost study on September 3, 1997.

On August 4, 1997, the Commission ordered West River - Hazen to deposit an initial assessment of $1,000 in the SDPUC regulatory fee fund and to deposit any additional amounts as required by the Executive Director. (Sue Cichos should be contacted with any questions regarding the assessments.)

On September 30, 1997, the above staff members conducted an on-site investigation of West River - Hazen in Hazen, N D. Staff reviewed auditor reports for 1995 and 1996, board of director minutes for 1996 and 1997, supporting documentation for adjustments proposed by West River - Hazen to be included in the cost study, long term debt, the 1996 general ledger, the allocation methodology used for allocating costs between West River - Hazen and the other subsidiaries of West River Telecommunications Cooperative, depreciation rates, minutes of use, traffic factor support, and additional data was supplied by West River - Hazen and GVNW (the cost consultants for West River - Hazen). David Clark, of GVNW, certified "that the data has been examined and reviewed and is complete, accurate, and consistent with the rules of the South Dakota Public Utilities Commission."

Staff has reviewed West River - Hazen's cost study filing and all of the data responses submitted on behalf of West River - Hazen and recommends that the following adjustments be made to the cost study filed by West River - Hazen:

1. The South Dakota minutes of use be increased by 1,557 to 1,037,250 to agree with the Interexchange Access Billing System.
2. That West River - Hazen make adjustments to remove nonregulated subsidiaries from the cost study.
3. That West River - Hazen remove State Income Taxes from the calculation of a South Dakota Revenue requirement.

The effect of the above recommendations lowers the revenue requirement for West River - Hazen from $139,492 to $136,093 and increases the minutes of use to 1,037,140. West River - Hazen has agreed to these adjustments to the initial switched access cost study and submitted a revised cost study on December 15, 1997. Staff would recommend approval of the revised cost study that was submitted on December 15, 1997.

Respectively submitted: Harlan Best Bob Knadle Tammi Stangohr

Harlan Best Bob Knadle Tammi Stangohr

cc Bonnie Krause, Financial Manager, West River - Hazen
David Clark, GVNW

TC97-118

GVNW

December 16, 1997

RECEIVED
DEC 22 1997
SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

Harlan Best
Deputy Director
South Dakota Public Utilities Commission
State Capitol
500 East Capitol Avenue
Pierre, South Dakota 57501-5070

RE: West River Telecommunications Cooperative Intrastate Switched Access Rates

Dear Harlan:

Enclosed you will find a copy of the certification for the West River cost study along with a final version of the Exhibit A identifying the Company's revenue requirements.

If you have any questions concerning this information, please call me at (719) 594-5831.

Sincerely,

David D. Clark

David D. Clark

Encl.

GVNW INC./MANAGEMENT
2270 La Montana Way (80918) P.O. Box 2969 (80936) Colorado Springs, CO (719) 594-5800 FAX: (719) 599-0968

LOCAL EXCHANGE CARRIER ASSOCIATION

COST STUDY CERTIFICATION FORM

I am David D. Clark. I hereby certify that I have overall responsibility of all data in the attached 1996 Cost Study data submission on behalf of West River Telecommunications and that I am authorized to execute this certification. Based on information known to me or provided to me by employees responsible for the preparation of the data in this submission, I hereby certify that the data have been examined and reviewed and are complete, accurate, and consistent with the rules of the South Dakota Public Utilities Commission.

Date: December 16, 1997

Certifying Signature: David D. Clark

Name: David D. Clark

Title: Sr. Consultant with GVNW Inc./Management

Pursuant to South Dakota Public Utilities Commission Rules, Exchange Carriers are required to certify Cost Study Data submitted to LECA.

EXHIBIT A
16-Dec-97
FN: P:\WRSDAC96

WEST RIVER TELECOMMUNICATIONS COOP
SWITCHED ACCESS RATE DEVELOPMENT

REVENUE REQUIREMENT SUMMARY

INTRALATA SOUTH DAKOTA COMMON LINE ELEMENTS (1996):	TOTAL NTH/STH DAKOTA	SOUTH DAKOTA PERCENT	SOUTH DAKOTA REV REQ
COMMON LINE REVENUE REQUIREMENT	$1,106,683	6.55%	$72,528
SOUTH DAKOTA TRAFFIC SENSITIVE ELEMENTS (1996):			
LOCAL SWITCHING (Includes Info)	$242,836	6.55%	$15,915
LOCAL TRANSPORT	323,046	6.55%	21,171
TOTAL TRAFFIC SENSITIVE			$37,086

INTERLATA SOUTH DAKOTA COMMON LINE ELEMENTS (1996):	TOTAL NTH/STH DAKOTA	SOUTH DAKOTA PERCENT	SOUTH DAKOTA REV REQ
COMMON LINE REVENUE REQUIREMENT	$471,922	3.69%	$17,429
SOUTH DAKOTA TRAFFIC SENSITIVE ELEMENTS (1996):			
LOCAL SWITCHING (Includes Info)	$99,828	3.69%	$3,687
LOCAL TRANSPORT	145,224	3.69%	5,363
TOTAL TRAFFIC SENSITIVE			$9,050

CARRIER COMMON LINE RATE DEVELOPMENT

1996 REVENUE REQUIREMENT			$89,957
1996 MINUTES OF USE:	FINTERLAT	INTRALATA	
CCL ORIGINATING	63,465	569,137	
CCL TERMINATING	171,565	232,973	
TOTAL CCL MINUTES			1,037,140
CCL COST PER MINUTE			$0.08674

TRAFFIC SENSITIVE RATE DEVELOPMENT

LOCAL SWITCHING REVENUE REQUIREMENT	$19,801
LOCAL SWITCHING MINUTES OF USE	1,037,140
LOCAL SWITCHING RATE PER MOU	$0.01890
LOCAL TRANSPORT REVENUE REQUIREMENT	$26,535
LOCAL TRANSPORT MINUTES OF USE	1,037,140
LOCAL TRANSPORT RATE PER MOU	$0.02558

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA

IN THE MATTER OF THE ESTABLISHMENT OF SWITCHED ACCESS RATES FOR WEST RIVER TELECOMMUNICATIONS COOPERATIVE	))))	**ORDER APPROVING REVENUE REQUIREMENT** **TC97-118**

On June 30, 1997, West River Telecommunications Cooperative (West River) filed for approval by the Public Utilities Commission (Commission) its 1996 Intrastate Switched Access Cost Study. On November 14, 1997, and December 15, 1997, West River filed revised Cost Studies.

On July 3, 1997, the Commission electronically transmitted notice of the filing and the intervention deadline of July 18, 1997, to interested individuals and entities. On July 11, 1997, the Commission received a Petition for Leave to Intervene from U S WEST Communications, Inc. (U S WEST). The Commission granted U S WEST's Petition to Intervene. The Commission also voted to assess a $1,000 filing fee. West River filed for and received Commission approval to use its own cost study program. On November 18, 1997, the Commission granted U S WEST's motion for withdrawal from this docket. The Commission considered this matter at its January 8, 1998, meeting. Commission Staff recommended approval of the revised revenue requirement received on December 15, 1997, allocated to South Dakota.

The Commission has jurisdiction over this matter pursuant to SDCL 1-26-17.1, 49-1A-9, 49-31-12.4, 49-31-12.6, 49-31-18, 49-31-19 and ARSD 20:10:01:15.02, 20:10:01:15.05, 20:10:27:07 and 20:10:27:08. Upon review of West River's filings, the Commission found that the revised revenue requirement of December 15, 1997, was fair and reasonable and should be approved. As the Commission's final decision in this matter, it is therefore

ORDERED that West River's revenue requirement is hereby approved as revised on December 15, 1997, and shall be incorporated in the Local Exchange Carriers Association's determination of switched access rates. (See TC97-0[illegible])

Dated at Pierre, South Dakota, this 21st day of January, 1998.

CERTIFICATE OF SERVICE

The undersigned hereby certifies that this document has been served today upon all parties of record in this docket, as listed on the docket service list, by facsimile or by first class mail, in properly addressed envelopes, with charges prepaid thereon.

By Delaine Kolbo

Date 1/23/98

(OFFICIAL SEAL)

BY ORDER OF THE COMMISSION:

JAMES A. BURG, Chairman

PAM NELSON, Commissioner

LASKA SCHOENFELDER, Commissioner