78	KE/H	B OJ-Commals	DOCKET NO.	TC98-078
TC98-07	In the Matter of	OF IN THE MATTER OF THE ESTABLISHMENT OF SWITCHED ACCESS REVENUE REQUIREMENT FOR INTRASTATE TELEPHONE COMPANY, INC.		
	-	Public Utilities Commission of the S	State of South D	akota
	DATE	MEMORAN	DA	
	4/27 98	Filed and Decketed;		
	4/30 98 6/11 98 10/26 98	Order assessing Filery Fee,	quienet;	
	10/2698	Dochet Clasia.	,	

Mr. Marshall Damgaard Executive Director Public Utilities Commission State of South Dakota 500 East Capital

Ref: Access Tariff Filing

Dear Mr. Damgaard:

Pierre, SD 57501

Per the requirements of ARSD 20:10:27, 20:10:28, and 20:10:29, we are submitting this day on behalf of Intrastate Telephone Company, Inc. their Intrastate Tariff based on the calendar year ending December 31, 1997. This filing consists of the following:

- 1. Five (5) copies of the Intrastate Tariff Exhibit.
- Five (5) copies of the Intrastate revenue requirement, corresponding separations runs, and input sheets.
- 3. Five (5) copies of the cost study support data.
- 4. Five (5) copies of the LECA Membership Resolution.

If you should have any questions or need additional information, please give me a call.

Sincerely, Jordon K. Jauchy

Gordon K. Dauchy

Manager - Revenue Requirements gdauchy@mail.usinternet.com

GKD:bw Enclosure

cc: Dean Anderson, Intrastate Telephone Company, Inc.

JSI, Maryland

6315 Seabrook Road, Seabrook, Maryland 20706 phone: 301-459-7590 fax: 301-577-5575 internet www.jubel.com e-mail: juil/bishel.com Echelon Building II, Suite 200 9430 Research Borlevard, Austin, Texas 78759 phane: 512 338 0473 fax: 512 346-0822 5360 Skidoway Drive Alpharetta, Georgia 30022 phone: 770-569-2105 fax: 770-410-1608

RECEIVED

APR 27 1998

TARIFF EXHIBIT

SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

Intrastate Telephone Company, Inc. does not currently have their own access tariff but is seeking membership of the Local Exchange Carrier Association (LECA). It would be our desire to be part of the LECA tariff. However, if you were to adopt our own tariff; our rates would resemble the following:

TYPE		T.S.	
	CCL	TRANSPORT	SWITCHING
ORIGINATING	.026470	.012849	.021109
TERMINATING	.026470	.012849	.021109

NEXT

DOCUMENT (S)

BEST IMAGE

POSSIBLE

BE IT RESOLVED that Intrastate Telephone Company, Inc. hereby agrees to join the Local Exchange Carriers Association (LECA) and to adopt the LECA Access Tariff on file with the South (LECA) and to adopt the LECA Access Tathit on tile with the Scuth Dakota Public Utilities Commission (SDPUC), effective upon the approval of its switched access cost study filing and approval of the LECA tariffe rates by the PUC. The adopted LECA tariff, upon taking effect, shall supercede and replace all other switched access tariffs filed, adopted or published by Intrastate Telephone Company, Inc. prior to the date of this Resolution.

This Resolution is adopted this 3rd day of March, 1998.

I. Helvin Johnson, secretary of Intrastate Telephone Company, Inc. do hereby certify that the above is a true and correct copy of the Resolution that was adopted on the 3rd day of March, 1998, at a duly called meeting of the Board of Directors of Intrastate Telephone Company, Inc ..

Dated this 3rd day of March, 1998.

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THE PERSON NAMED IN COLUMN 2 I				STREET STATES	DATE AND DESCRIPTION OF THE PROPERTY AND	- C			
Revenue Requirement Summary	Part 36 Total	Source	Common	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(0)	0	(0)	3	9	(0)	3	3	
Rate of Hubani	\$2,601,450 10,60%	in.	\$1.230,182	\$748,167 10 00%	%00 01 0\$	\$515,826	10 00%	\$197,275	0
Return or Rute Basis Return Adjustments	\$260,145	J18-20	\$123,018	\$74.817	0.5	151.583	0.5	\$19,728	00
Net Return on Rate State Lincome Taves Expenses and Other Taves	\$269,145 60,766 800,736	33-35, 40 37-32	\$123,016 27,774 262,625	\$74,817 16,892 736,602	4,378		116.513	\$19,728 4,454 39,247	000
Total total ATA Rev Req. BITERLATA	\$1,150,647		\$113.617	\$200.312	ная	\$202.598	\$116,513	\$63.429	
Flat Investment Rate of Return	\$486, 166 10.00%	PID	\$233,3% 10.00%	\$153,043 10,00%	10.00%	\$101,766	10 00%	10 00%	0
Return on Parle Base Return Adjustments	\$40.517	P18-20	\$23.3% 0	\$15,304	0 20	\$10,177	0.50	0.5	00
Fet Return on Rate State 5-core Taxes Expenses and Other Taxes	\$48,517 11,585 131,103	P31-32 P33-35, 46	\$23,336 188,2 361,123	\$15,304 3,728 45,606	80.05	\$10,177 2,478 25,351	6,649,0	005	000
Total treet ATA Rev. Req.	\$191,504		\$81,630	\$64,637	\$863	\$36,005	\$6,649	90	0
S TOTAL INTRASTATE REV REQ	\$1,322,451		\$495,247	\$394,948	\$5,262	\$240,404	\$123,162	\$63,429	
ACCESS ELEMENT MINUTES OF USE			18,709,990	18,709,990		18,709,990			
ACCESS RATE PER MINUTE	\$0.060428		\$0.026470	\$0.021109		\$0.012849			

21-Apr 08

	47	*	45	44	43	42	41	*0	39	×	37	8	31	2	33	22	31	8	3	28	27	26	3	24	23	22	27	8	19	18	7 2								
TOTAL REVENUE REQUIREMENT		Other Revenue Taxes	Gross Receipts Taxes	Net Revenue		Other Revenue Adjustments	L'incohectitées	Operating Expenses and Taxes	Federal Income Taxes	State Income Taxes		After Tax Income	Court mention of manual street	Other Income Adjustments	Depreciation Adjustment	Capitalized Payeof taxes	Capital Lease Expense	Interest Expense	Contributions		Net Return		Other Return Adjustments	ITC Arearization	AFLIDG		Return on Rate Base		Rate of Return	Flet Investment		CHOSS PROCESSES 1 AN PLAIR	received including rate runts	State Income Tax Mate		3	Revenue Requirement Summary	FCC PART 36	
\$4,509,644	-	0	960,081	\$4,329,258		0	0	3,017,851	155,551	\$0		\$498.652		0	0	0	0	553,684	2,190		\$1,054,526	-	0	0	0		\$1,054,526		10.00%	\$10,545,759		4,000	Acres ac	1,000		(8)	COMPANY	1014	
	10000	V251	Formada			V250	V249	9611	Formula	Formula				V248	H06	106	1146	1144	H52				V242	9094	HAS				-	C68		-		1		(C)	Allocator	Source	
\$3,206,801	-	0	128.272	\$3,078,529	***************************************	0	0	2,136,125	164,231	100		5357634			0	0	0	397,060	1,489		\$756,173	-	0	0	0		\$756,173		2000%	\$7.561.732		4 00%	34,00%	0.00%		(0)	and Other	Interstate	
\$191,805		0	7672	\$164,133		0	0	123,432	11,885	50		\$23.071			0	0	0	25,673	73		\$48,817		0	0		- Charles	\$48.817	-	30000	\$488.166		400%	34,00%	0.00%	The state of the s	60	Intert.ATA	Message Telephone Service	
\$1,085,428	-	0	43.417	\$1.042.011	-	0	0	740,201	59,103	\$0	- Constant	957 1113			0	0	0	127,362	616		\$242,707		0	0	0	-	\$242,707		20000	\$2.427.069		4 00%	34.00%	0,00%		(6)	IntraLATA	hore Service	
\$0		0	0	0		0	0	0	0	50					0 1	0	0	0	0		90		0	0	0	-	50		10000	00		4 00%	34 90%	2000	-	(6)	InterLATA	Pthy	intrastate
\$25,610		0	1004	124 536		0	0	16,093	1,663	10	******		0		0 1	0 .	0	3.569	"	100000	\$6,829		0	0	0	*******	56.829	-	300.00	648 792		4 00%	34 00%	0.00%	***	040	IntraLATA	Private Line	
\$1,302,843		0		81 240 729	-	0	0	879,726	72.651	20	850,100						0	156.624	701		\$296.353		0	0	0	***************************************	151 8923	N. com co.		43 GAT 637		4 00%	34 00%	0.00%	***		INTRASTATE	1014	

0 000 00000 0 000000 0 000 0 * *** **** * ***** * *** *

1.1318768	\$5,179,199	\$147,489	\$0	\$4,187,967	\$840,743	\$13,755,153		\$18,934,353	2 TOTAL TELEPHONE PLANT	
×	\$304,815	\$8,680	5	\$246,478	\$49,657	\$809,543		\$1,14,258	9 Total Otter Tel FT	***
0.8	0	0	0	0	0	0	0220-221	0	7 Tel Fit Adjustment	22
OK	0	0	0	0	0	0	D218-219	0	6 TPUC Long-term	×
OK	304,815	8,680	0	246,478	49,657	809,543	DZ16-217	F314.358	5 TPUC, Stort-turn	×
0 %	10	10	\$0	90		10	0214-215	10	4 Plant Held, Fuhare Use	41
1 0652634	\$4.874,383	\$130,608	15	\$3,941,490	\$794,085	\$12,945,610		\$17,819,995	2 Total Telle Pit In Service	
0×	80		\$6	10	10	5	0209	90	9 Intergible Assets	××:
0×		50	2	50		10	D186	50	7 Leasehold Improvements	22
0×	8	50		2	10		0173	10	5 Total Capital Leases	XN:
	\$4,575,754	\$130,304	50	\$3,700,014	\$745,436	\$12,152,496		\$10,728,251	3 TOME COE, HOT, CAWF	222
**	31,398,511	114,520	008	\$1,116,167 0 2,561,847	\$224.560 0 520.876	83,413,202 0 0,739,294	0137	\$4,769,713 0 11,968,538	9 Total COE 9 Total COE 10 Info Only Term. Equipment 1 Cable and Wire Facilities 2	SERE
***	599.204 757.307	15,785	005	498, 668 617,699	\$0 100,736 123,823	\$0 1,195,106 2,216,096	D85	1,794,310 2,975,403	5 COE Operator Equipment 6 COE Switching Equipment 7 COE Transmission Equipment 8	
Ox	\$256,630	\$8,504	10	\$241,476	\$48,650	\$793,114	D33	\$1,091,744	3 Land and Support Investment	22
	MIRASIATE	IntraLATA	InterLATA	Intral ATA	Intert ATA	and Other	Allocator	COMPANY	Investment Summary	
	TATOT	Private Line	Prov	one Service	Message Telephone Service	Interstate	Source	MIDI	****** FCC PART 36 ******	
	-		ritrastate	100						

TOTAL NET INVESTMENT

\$10,545,259

\$7,561,732 \$488,166

\$2,427,069

90

\$68,292

\$2,963,527

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21-Apr

	-98
INTRASTATE TELEPHONE COMPAND	04 22 09 PM
MPANY INC	

				Lines and Take		2	-	-
Plant Investment Detail	COMPANY	Source/ Allocator	Interstate	Intertal Intertal	Introd.ATA	-	intraLATA	NIRASIATE
(A)	(8)	(0)	(0)	0	(6)	(6)	010	8
LAND AND SUPPORT ASSETS.								
Land, Alocable	\$17,305	103	\$12.571	\$771	53,628	50	\$135	81.734
Land, Lancid	0	727	0	0	0	0	0	
Total Land	\$17,305		\$12,571	\$771	\$3,628	50	\$135	11.734
Motor Vehicles	50	наз	\$0	50	50	10	5	
Aucraft	0	103	0	0	0	0	0	
opecial Purpose Vendors		103		0	0	0	0	
Other Work Engineerd	0 0	100						
Buildings, Allocable	1,060,774	100	770,616	47.270	234.626	0 0	1263	200 154
Buildings, Direct		V29	0	0	0	0	0	-
- Caronical		100			0	0	0	
General Purpose Computers	13.665	103	9,927	609	3,022	00	106	3,738
Total Support Assets	\$1,074,439		\$780,543	\$47,879	\$237,648	\$0	\$8,369	\$293,896
Tot. Land and Support Assets	\$1.091.744		\$793,114	\$48,650	\$241,476	\$0	\$8,504	\$298,630
CENTRAL OFFICE EQUIPMENT:								
CAT 1 Oper Sys., TSPS	90	0.22		50	\$0	\$0	10	
CAT t Oper Sys., Other 159'S	0 0	023	00	00	00	00	00	
CAT 1 Oper Sys., Other	0	V36	0	0	0	0	0 (
Tutal CAT 1	50		50	80	50	\$0	5	\$0
CAT 2 Tandem Sw. Allocable	\$0	626	10		10	50		
CAT 2 Tanden Sw. Drect	0	V38	0	0	0	0	0	0
Total CAT 2	50		55	\$0	50	10	50	33

21-Apr 98

			-		-	Intrastato		
THE PART OF THE PA	10111			Message Te	Message Telephone Service	2	Private Line	
Plant Investment Detail	COMPANY	Allocator	and Other	InterLATA	Intral ATA	InterLATA	tetral.ATA	MIRASIATE
(A)	(8)	(C)	(0)	(3)	(5)	(6)	010	(3)
CAT3 Local Sw. Allocable CAT3 Local Sw. Direct	\$1,794,310	G15	\$1,195,106	\$100,736	\$498,468 0	0 5	. 5	\$599.204
Total CAT 3	\$1,794,310		\$1,195,106	\$100,736	\$498,468	10	50	\$599,204
Total COE Sw. CAT 283	\$1,794,310		\$1,195,106	\$100,736	\$498,468	\$0	90	\$599,204
COE TRANSMISSION								
CAT 4.12 Exchange Trunk	\$135,006	123	\$135,000	10	\$6	10	10	5
CAT 4 12 Each 16 Message	1 376 656	042	1632 494	57 840	90 mg	00	0 0	0
CAT 4 13 PL, WATS, Local	25.775	F18	9,990	0	0	0	15,785	15.785
CAT 4 13 Direct	0	V45	0	0	0	0	0	0
CAT 4 23 Message	471,809	610	232,195	40,283	199,332	0	0	239,614
CAT 4 23 Direct	576,939	V48	576,939		0 0	00	00	0.0
CAT 4 3 HFR Message	389.216	629	231,473	25,661	132,062	0	0	157,743
CAT 43 WATS	0 0	0.00						
THE COLUMN		-		-	-	-		

BIFO TEATION ORIGINATION/TERMINATION	RMBATION							
CAT 1 Other IOT Equipment	2	GIJ	50	50	56	50	50	50
CAT 1 Contests Pay Proces	0	GHB	0			0	0	0
			-	-		***************************************	1.	
sample control	***************************************		***************************************			04		,

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						Intrastate		
min P. Idra D.S min				Message Tek	Message Telephone Service	Po	Private Line	
Flant Investment Datal	COMPANY	Allocator	and Other	InterLATA	Intrat ATA	Intert.ATA	Intral ATA	INTRASTATE
(A)	(8)	(0)	(0)	(3)	9	(0)	010	0
11 CABLE AND WISE FACILITIES								
CAT 1.1 Intuit ATA PLWATS	114,520	F31	\$0	\$0	30	\$0	\$114,520	\$114,520
CAT 1.3 Joint Message	9,987,844	613	7,490,883	419,779	2,077,182	00	00	2496 961
Other CAT 1 C&WF	0	V/4	0	0	0	0	0	
Total CAT 1 CAWF	\$10,174,845		\$7,563,364	\$419,779	\$2,077,182	\$0	\$114,520	\$2,611,480
CAT2 CAWF	\$256,504	028	\$256,504	\$0		50	*	50
	-		***************************************		-			
Total CAT 2 CSWF	\$256,504		\$256,504	10	50	10	\$6	50
CAT 3 Joint Message	666,587	617	328,142	57,251	281,194	0	0	\$338,44
CAT 3 Direct	00	V79	00	00	0 0	0 0	00	
Total CAT 3 CAWF	\$666,587		\$328,142	\$57.251	\$281,194	\$0	50	\$338,445
CAT 4 Message	\$664,513	029	\$395,196	\$43,846	\$225,471	5	8	\$269.317
CAT 4 Descr	196 069	V81	0 0 001	0 0	00	00	00	
				-	-			1
TOTAL CALL	\$360,602		\$591,285	\$43,846	\$225,471	**	\$0	\$269,317
TOTAL CAVIF	\$11,958,538		\$6,739,294	\$520,876	\$2,583,647	50	\$114,520	\$3,219,243
CAPITAL LEASES								

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106	\$4,874,363	\$138,608	10	\$3,941,490	\$794,085	\$12,945,610		\$17,819,905	TRIS, EXCL. ACCT No. 2690
0.8		10	10	20		30		\$0	NOTAL LEASE HOLD MEROVEMEN
OK	0	0	0	0	0				Colonia.
OK	0	0	0	0			160	0 0	CAMP
XO	0	0	0	0	0	0	VW		101
OK	0	0	0	0	0	0	1120	0	COE Transmission
XO	0	0	0	0	0	0	1116	0	COE Operator
O.K	0	0	0	0	0	0	нив	0	COE Switching
0		50		80	*	50	1714	50	Land and Support Assets
									LEASEHOLD IMPROVEMENTS:
	***************************************	***************************************	***************************************	***************************************	***************************************	***************************************		***************************************	
×	**		\$6	2	8	*		50	TOTAL CAPITAL LEASES
0×	10	10	*	8		10	161	50	C&WF Leases
0×		50	\$0	2	50	10	V90	\$0	Ofteases
OX		50	50	8	50	8		5	Total COL Leaves
-	-		-	-	-			-	
O K	0 0	0	0	0	0	0	V#9	0	COE Bred
30	0	0	0	0	0	0	1120	0	COE Transmission
0	0	0	0	0	0	0	1118	0	COE Local Switch
0		0	0	0	0	0	617	0	COE Tandem Switch
×	s	5	*0	5	5	50	1116	\$6	COE Operator
	(0)	3	(G)	(9)	8	(D)	6	(8)	2
	INTRASTATE	IntraLATA	InterLATA	IntraLATA	Intert.ATA	and Other	Allocator	COMPANY	Plant Investment Detail
	1014	Private Line	Paw	Message Telephone Service	Message Tek	interstate	Source/	MIOI	FCC PART 36
			Intrastate						
				ñ	HORE COMPANY II	INTRASTATE TELEPHONE COMPANY INC	-	-	
						04 22 09 PM		21-Apr-98	EROPAS DECEMBER 31, 1997
									the same of

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	227 1688			218 TPUC				214 Held 8	212 OTHE	211	209 Total	207 Direct	205 Adoca	WINI FOE				
Total Other Telephone Plant	T Adjust - Deed	R Adjust - Alloc	Long-term - Direct	Long term - Affoc	Short-term - Direct	Short-term - Alloc	or Fut. Use - Decct	Held for Full Use - Alloc	OTHER TELEPHONE PLANT		otal Intungible Assets	Acct No. 2690	Allocable Acct. No 2690	NTANGESLE ASSETS	(A)	Plant Investment Detail	FCC PART 36 ******	
\$1,114,358	0	0	0	0	0	1,114,358	0	50		***************************************	10	0	10		(8)	COMPANY	MIOI	
	V104	H35	V126	H35								V100	100		(0)	Allocator	Source	
\$809,543	0	0	0	0		809,543	0	10		***************************************	20	0	68		(D)	and Other	Interstate	
\$49,657	0	0	0	0	0	49,657	0	\$0			\$0	0	20		(3)	InterLATA	Message Tele	
\$246,478	0	0	0	0	0	246,478	0	10			8	0	50		(6)	Intrat.ATA	Telephone Service	
55	0	0	0	0	0	0	0	90			80	0	50		(0)	Intert.ATA	Pit	tetrastate
\$8,680	0	0	0	0	0	8,680	0	50		***************************************	*	0	5		(14)	IntraLATA	Private Line	
\$304.815	0			0		304,815		20		***************************************	90	0	10		(1)	INTRASTATE	MIOI	

				int	rastate		
1014	Source/	interstate	Message Telep	hore Service		Privat	Private Line
COMPANY	Allocator	and Other	IntertATA	Intral.ATA		InterLATA	IntraLATA
(8)	0	(D)	16)	3		(0)	93
\$319,291	на	\$231.954	\$14.228	\$70.622			
(619,601)	6114	(412,587)	(34,786)	(172.12)	5	0	0
0	H16	0	0			0	0
1,549,577	H20	1,155,175	64,487	321,690	•	0	0
0	105	0	0		0	0	0
7,097,002	101	5,186,552	309,127	1,533,4	G	0	0
0	V135	0	0		0	0 0	0
			-		1	-	-
			-		3		
2	101				5	5	
0	140	0	0		0	0	0
0	1141	0	0		0	0	0 0
0	V138	0	0		0	0	0 0
		-				-	Consideration and Consideration
30		8	50		0	90	50
\$8,346,359		\$6,160,963	\$353,056	\$1,753,60	17	10	10
8,160	KIN .	\$5,928	\$364		805		
13,627	H19	9,076	765		786		
0	H16	0	0		0		
22,596	100	16,845	940	4.6	191		
0	H25	0	0		0		0
90,817	101	66.369	3,956	19,6	23	23 0	0
0	V145	0	0		0	0	0
\$135,200		198.216	\$6,025	100 903	2	60	50.11
	1074, COMPANY (B) 1319-291 1519-251 7 7 6070 0 10-346-259 10-346-259 10-346-259 10-346-259 10-346-259 10-346-259 10-346-259 10-346-259	1074 Source COMPART ACCIDATE (B) (C) (C) (C) (C) (C) (C) (C) (C) (C) (C		50 August			

					Message Telephone Service	hone Service	Pend	Private Line	
	Physical Allocation Factors	COMPANY	Alocator	and Other	InterLATA	Intrat.ATA	inted.ATA	IntraLATA	BIRASTATE
	(A)	(8)	(C)	(D)	6	3	(G)	(H)	(1)
12	Subscriber Plant Fact. (SPF)	1.000000	346	0.750000	0.042029	0 207971	0.000000	0.000000	0 250000
5.3	Dial Equipment Minutes (DEM)	1 000000	DEM.	0.666053	0.056142	6 277805	0 000000	0 000000	0.333947
23	Conversation Minute-Miles	1 000000	CAMA	0.492272	0 085887	0.421841	0.000000	0 000000	0.507728
#	Conversation Minutes	1 000000	CM	0.492137	0.085379	0.422484	0 000000	0000000	0.507863
2 %	Subscriber Minutes (SLU)	1 (00000	SLU	0.822485	0.029843	0 147672	0 000000	0.000000	0 177515
4	TSPS Processor Time	0,000000	481	0,000000	0,000000	0000000	0 000000	0000000	0,000000
23	Wild Stand Work Sec., Toll	0,000000	WST	0.000000	0 000000	0,000000	0 000000	0.000000	0000000
a	Wild Stand Work Sec., Aux	0 000000	WSA	0.000000	0,000000	0 000000	0,000000	0,000,000	0.000000
22	Wild Stand Work Sec., Comb.	0.000000	WSC	0.000000	0.000000	0 000000	0.000000	0 000000	0.000000
22	COE CAT 2 Minutes	0 000000	CT2	0 000000	0 000000	0000000	0.000000	0.000000	0 000000
×	Exchange Trunk Minutes	1 000000	MI3	1,000000	0 000000	0,000000	0 000000	0 000000	0 000000
83	MOU Mi., Host/Remote	1 000000	Mean	0.594715	0.065982	6 335303	0 000000	0 000000	0.405285
22	CAWF CAT 4, WATS	0 000000	CT4	0.000000	0,000000	0.000000	0 000000	0.000000	0 000000
보유	Equal Access MOU	0 000000	EAM	0.000000	0 000000	0 000000	0.000000	0 000000	0 000000
×	Current Billings	1 000000	CB	0.652215	0.004736	0 343049	0.000000	0 000000	0.347785
32	EU Presubscription Factor	1,000000	EPRE	1 000000	0 000000	0 0000000	0 0000000	0.000000	0 000000
8	EUMIS & WATS Factor	1 000000	SIME	0.392275	0.008530	0 599195	0.000000	0 000000	0.607725
×	EU Ac., st. Pit. and All Other Factor	0,00000	O'M	0000000	0 000000	0,000000	0 0000000	0 000000	0 000000
×	IX Special Access Foctor	0,000000	ISPA	0,000000	0 000000	0 000000	0 000000	0 000000	0,000000
*	DX Switched Access Factor	1 000000	ISWA	0.508816	0.082494	0.408690	0 000000	0 000000	0491184
4	IX Billing & Collection Services Factor	1 000000	18C	0.049180	0 000000	0.950820	0 0000000	0 000000	0.950820
2	Coin Revenue Percent	0.000000	CR.	0.000000	0 000000	0 000000	0.000000	0 000000	0,000000
5	Relative TolkLocal Msgs	1,000000	ILM	0.404604	0.047893	0.547503	0 000000	0 000000	0.595396
*	Relative Users Percent	1 000000	HUP	0.732834	0.021488	0.245678	0.000000	0 000000	0.267166
*	CABS Percent	1,000000	CAB	0.500000	0 040214	0.459786	0 000000	0.000000	0.500000
*	Foreign Directories Percent	0.000000	F0	0.000000	0 000000	0.000000	0,000000	0 000000	0 000000

21-Apr 98

				INTRASTATE TELEPHONE COMPANY INC	HOME COMPANY IN	O			
						PA .	Intrastato		
	FOR DABY W	MIOI			Message Telephone Service	phone Service	Prince	Private Line	
	Internal Allocation Factors	COMPANY	Adocator	and Other	lided.ATA	IntratATA	Intert.ATA	Intrat ATA	INTRASTATE
	(A)	(6)	(C)	(0)	(3)	3	(0)	00	(1)
2	Support Assets	1 000000	100	0.726465	0.044561	0 221184	0.000000	0.007789	0 273535
3 2	Land and Support Assets	1 000000	033	0.726465	0.044561	0 221184	0.000000	0 007789	0 273535
5	COE Operator	0.000000	043	0.000000	0 000000	0 000000	0.000000	0 000000	0 000000
7	COE Tanden Switching	0,000000	049	0.000000	0.000000	0 000000	0.000000	0.000000	0,000000
ă	COE Local Switching	1000000	990	0.666053	0.056142	0 277805	0.000,000	0 0000000	0.333947
3	COS TOWN SWITTERS	roomen 1	000	CONNED	0.056142	0.277805	0,000000	0 000000	0.333947
4	THAN COE	1 000000	CHS	0.715599	0.047080	0.234011	0 000000	000000	0 254572
2:	Info Ong/Term CAT 1	0.000000	D90	0,000,000	0 000000	0 000000	0000000	0,000000	0 000000
2	Info Ong/Term CAT 2	0.000000	D92	0.000000	0.000000	0.000000	0.000000	0 000000	0 000000
N N	TotalIOT	0 000000	D94	0,000,000	0.000000	0 000000	0 000000	0.000000	0 000000
27	CAWF CAT 1	1 000000	Dive	0.743339	0.041257	0.204149	0 000000	0.011255	0 256660
2	CAWF CAT 2	1 0000000	0120	1 000000	0 000000	0,000000	0.000000	0 000000	0 000000
51	CAWE CALL	1000001	Dix	272764.0	789090	0.421041	0000000	0000000	0.507728
=	Total C&WF	1 000000	D137	0.730800	0.043557	0.216067	0 000000	0.009576	0 269200
5 %	***************************************		-						
22	commendations.	0000000	620	0.0000	1959100	0 227184	0 000000	0.007789	0 273535
g,	TPIS	1,000,000	C32	0.726465	0.044561	0.221184	0,000000	0.007789	0 273535
28	THS, end Acct No 2690	1 000000	0189	0.726465	0.044561	0.221184	0.000000	0.007789	0 273535
18	PR Held Fut Ute	0.000000	0215	0.000000	0.000000	0.000000	0 0000000	0 000000	0 000000
8	Total Targible Assets	0.000000	625	0 000000	0 000000	0 000000	0.000000	0 000000	0 000000
::	Total Intargible Assets	0.000000	C29	0.000000	0.000000	0.000000	0 000000	0.000000	0.000000
22	Long-Nerm PUC	0.000000	CM	0 000000	0.000000	0.000000	0.000000	0 000000	0 000000
:	Feet Talegitions Plant	1 000000	C61	0.717123	0.046367	0.230027	0 000000	0.006483	0 282877
*	Total Pert Investment	1 000000	CHA	0.717074	0.046292	0 230157	0 000000	0.006476	0.282926
48	Capital Leaves	0.000000	6410	0000000	0,000000	0 000000	0 000000	0 000000	0 000000
2	Tot Bus Ofc. Cust Serv	1 000000	1141	0.553535	0.026565	0.419900	0.000000	0.000000	0.446465
8 5	Total 'BIG THREE' Expenses	1 000000	1170	0.722363	0.035592	0.236498	φ 6000000	0.005527	0 277617
8:	Corporate Operations Expense	1 000000	1185	0.680014	0 033505	0.261279	0 000000	0.005203	0 319986

		-				intrastate .	-	
THE TOTAL PARTY OF THE PARTY OF	10111			Message Telephone Service	phone Service	P19	Private Line	
Operating Expenses and Taxes	COMPANY	Allocator	and Other	IntedATA	IntraLATA	interLATA		INTRASTATE
(A)	(8)	(0)	(0)	(3)	9	(6)	99	(0)
PLANT SPEC OPER EXPENSE								
Network Support, Albic	. 5	HIA	50	. 5	\$0	8		
second holder second		*****						
Total Network Support Exp.	25		8		*		8	
General Support, Alloc. General Support, Direct	\$30,397	V151	\$22.082	\$1,355	14.723	. 5	8237	\$8.215
Total General Support Exp.	\$30,367		\$22,082	\$1,355	16,723		\$237	8315
Central Office Eq., Dept.	\$276,449	VISI VISI	\$269.367	\$17,723	\$60,093	. 5	\$1,246	\$107,062
Total COE Exp	\$376,449		\$209,367	\$17,723	\$88,093	8	\$1,246	\$107,062
Cust Premises Equip	\$0	101	50	8			10	
Comings Pay Phone	00	618	0 0	00				
10T Dead	01	V157	01	01	01	00	0 1	
Total IOT Exp	10		50	80	10	80	\$6	50
Cable & Wire, Alloc Cable & Wire, Direct	\$305,309	101 VIS9	\$223,120	0 962'C15	\$65,967	.5	12,924	\$82,189
Total C&WF Exp	\$305,309		\$223,120	\$13,298	\$65,967	50	\$2,924	\$82,189
TOTAL FUT SPEC OPER EXP	\$712,155		\$514,589	\$32,376	\$160,784	\$0	\$4,406	\$197,566
TOTAL PLT. SPEC., ex SUPPORT	\$681,758		\$492,506	\$31,022	\$154,061		\$4,170	\$189,252

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				- Overstannin	Source	Paton	
Private Line		Message Telephone Service	Message Tet				
	Intrastate		hrostate				
		akC.	E COMPANY	VIRASTATE TELEPHON		ARIM	

				Message Telephone Service	xore Service	Pth	Private Line	
Operating Expenses and Taxes	COMPANY	Allocator	and Other	Intert.ATA	Intraction .	Intert ATA	Intrat ATA	INTRASTATE
(A)	(8)	(0)	(0)	(8)	(6)	(6)	919	3
MONSPECIAL OPER EXP.								
On Pit and Equip. Afoc. On Pit and Equip. Direct	0 50	177V 36H	. 5	0 5	. 5	. 5	. 8	
Total On. Pt. & Equip	20		8	5	80	\$0	8	-
Feetwork Operations, Altoc. 6 Feetwork Operations, Direct	\$31,117	V179	\$58,929 0	51615	\$17,942	. 5	\$632	\$22,188
5 Total Network Oper Exp.	\$81,317		\$58,929	\$3,615	\$17,942	*	\$632	\$22.18
O Total Access Expenses	10	V180	10		10	*	\$0	_
Depr. Support Assets	H2.359	111	\$30,772	\$1,000	\$9,369	50	\$330	\$11.50
Depr., COE Operator	0	1116	0	0	0	0	0	-
5 Dept. COE Transmission	176,026	100	131,723	7,325	30,543	0 0	934	44,86
P. Depr., C&W Facilities B. Depr., PHEU	579,663	H 101	423.617	25,248	125,246	00	5,551	156,04
O Total Depreciation Expense	\$1,321,547		\$554.291	\$63,852	\$316,589	8	\$6.815	\$387.25
2 Amort, Tangèle Assets 3 Amort Interoble Assets	50	140	. 50	. 5	. 5	. 5	. 5	
Other Americation	0	VIES	0	0	0	0	0	
5 LifeCl Assigned Amon		A190						-
7 Total Amentication Exp.	10		50	50	15	*	50	*0
9 Total Depr and Amont	\$1,321,547		\$934.291	\$63,852	\$316,589	10	\$6,815	\$387,25
1 TOTAL NON-SPEC OPER EXP.	\$1,402.664		\$993,220	\$67,466	\$334,531	10	1740	\$409,44

		-				Pri	ertrastate		-
					Message Telephone Service	one Service	Pilva	Private Line	
	Operating Expenses and Taxes	COMPANY	Allocator	and Other	htterLATA	tritral.ATA	Intert.ATA		INTRASTATE
	(%)	(6)	(0)	(0)	(3)	(F)	(0)	(H)	(1)
88	CUSTOMER OPERATIONS EXPENSE								
28	Marketing Allocable	\$20,856	G35	\$13,603	399	\$7,155	. 5	5	\$7.253
38	Makeed Deed	0	761A	0	0	0		0	0
: 5	Total Marketing Expense	\$20,856		\$13,603	\$99	\$7,155	50		\$7.253
2	Operator Service, Alboc	50	624	50	80	\$0	50	\$0	\$0
23	Operator Service, Direct	0	V194	0	0	0	0	0	0
5 5	Total Operator Service	10		10	8	2	2	15	50
3	Classified Directory	\$3,804	V195	\$3,804	50	20	50	\$0	50
6 6	Aphabetical Directory	20,246	619	16,652	604	2,990	00	0 0	3,594
8				***************************************	-	***************************************			
5 2	Total Directory	\$24,050		\$20,456	\$604	\$2,990	10	\$0	\$3.594
i	B. Ot. SHBarranton	80.417	200	*****				*	
2	But Of FUMISA WAIS	51.701	GU	20 261	1	20 979	000	0.00	31.420
Š.	Bus Ofc. EU Access. PA. & all Other	0	GM	0	0	0	0	0	0
ž	Bus, Otc., IXC Special Access	0	639	0	0	0	0	0	0
27	Bus, Otc., IXC Switched Access	1,588	GHO	808	101	649	0	0	780
128	But Otc. IXC B & C Services	61	G41	3	0	8	0	0	56
38	Coin Coffect & Admin	0	G42	0	0	0	0	0	
9 ;	Total Business Office	W2787		\$30.529	1577	331.686	8	\$0	\$32.254
ž									
ž	Cust Svc. Dwed	\$0	V205	\$0	50	\$0	\$6	50	\$0
ž	Cust Serv , Msg Process	55,081	043	22,286	2,638	30,157	0	0	32,795
ž	Cust Sarv. Other B&C	68,317	044	50,065	1,468	16,784	0	0	18,252
ž	Cust Serv. CABS	26,628	G45	13,314	1,071	12,243	0	0	13,314
37	Cust Serv. EU Common Line	3,596	V209	3,596	0	0	0	0	0
58	Total Cantomer Service	\$153,622		\$89.261	\$5,177	\$59.184	10	50	184.881
10									
3 5	Total Bus Clic, Cust Serv	\$210,409		\$119,790	\$5,749	\$10,8,00	10	10	810,000
142									

A	
8	
ANA	
ð	

						trerastane		
FCC PART XI	101/4	Source	Interstate	Message Telephone Service	hore Service	i		
Operating Expenses and Taxes	COMPARY	Allocator	and Other	Intert.ATA	Intral ATA	Þ	,	
(A)	(8)	(C)	(0)	(3)	(5)	-	9 (0)	
Other Cust Serv., Alloc Other Cust Serv., Direct	130,226	V211	128,647	0 0		08	o \$6	
Total Other Cust. Serv	\$130.226		\$128,647	10		25	\$0 \$0	
TOTAL CUSTOMER OFFER EXP	\$201,541		\$282,496	\$6,452		\$101,015	\$101,015 \$0	\$101,015 \$0 \$1,579
SESTERO SERVICES.								
Total Pil. Spec. ex Support	\$681.758	**	\$492 506	\$31.022		\$154.061		80
Total Network Oper Exp.	81,117		58,929	3,615		17,942		
street captomer operations	100.100	1000	2007,000	200,0		610,101	101,011	
TOTAL "BIG THREE" EXPENSES	\$1,154,416		\$833,931	\$41,088		\$273,017	\$273,017 \$0	5
CORPORATE OPERATIONS EXPENSE	9							
Exec and Planning, Aloc Exec and Planning, Drect	\$111,807	V213	\$80,767	0 0		128,442	138.442 \$6	
Total Exec and Planning	\$111.807		\$80.767	\$3,979		\$26,442		
Admin & General, Alocatrie Admin & General, Direct	30,000	V224	\$267,053	0 00.000		30,000	30,000 0	
Total Admini and Gun	\$399.654		\$267,053	\$13,158		\$117,429		2
TOTAL CORPORATE OF ENTIONS	\$511.491		128/1458	\$11,132		\$143,872	\$143.872 \$0	
MON-INCOME TAXES								
Non-income Taxes, Altocable Non-income Taxes, Direct	00	106 V233	050	0.5		05	0 80	
Total Non-excesse Taxes	2		2	8		2	80	
STAYLOW AND HAND THOSE	\$3,017,851		\$2,136,125	\$123,432		\$740,201	\$740,201 \$0	\$740,201 \$0 \$16,093

# = # # # # # # # # # # # # # # # # # #	FCD PART 19	Part 35 Introd 11 A Total (B) \$2,691,450 10.00% \$993,145	Source (C) KS2 B19	Common Line (D) \$1,230,142 10,00% \$123,018 00% 00%	Local Senting (E) \$745.167 \$74,517	(F) \$0 10.00%	Common Transport (6) \$515,526 10 00%		Billing and Collection (H) \$0 10 00%
Return on Rate Bu	rie .	\$90,165		\$123,018	\$74,817		8		\$51,583
AFUDG ITC Amorts	ration	0 0	107	00	00		00	00	0 0 0
000	Ther Return Adjustments	0	Direct	0	0	0		0	
Ē	let Return	\$269,145		\$123,018	\$74,817	50		\$51,583	
OF	terest Expense apitalized Payrol Taxes	130,952	NO7	59.854	36,407			25,097	25,097 0
00	Depreciation Adjustment Ceter Income Adjustments	00	Direct	0 0	00				
>	After Tax Income	\$138,193		\$13,164	\$38,415	8		126,485	
100	tate income Taxes	50	8 18	0	0				
0 7	perating Expenses and Taxes	756,294	0195	246.567	225,620		0.0		
ç	xolexities	0	Dance	0	0		0		0
9	ther Revenue Adjustments	0	Direct	0	0	0	0		
P	Basis for Gross Receipts Tax	1.086,305 10+31+32+33	0+31+32+33	397,359	317.329		8		194,442
0	Gross Receipts Tax	44,442	JK.	16,258	12,983		77	72 7.956	7.956
-	TOTAL REVENUE REQUIREMENT	\$1,130,647		\$413,617	\$330,312	\$4,378	178	178 \$202.398	

INTRASTATE TELEPHONE COMPANY INC.

\$197,275	\$0	2515,826	50	\$748,167	\$1,230,182		\$2,691,450	NET PAYESTMENT
	0	0	0	0	0	1111	0	Equal Access Investment
1.9	0	5,123	u	3,047	13.005	1.175	23.172	Cash Working Capital
	0	0	0	0	0	1173	0	Materials and Supplies
	0	0	0	0	0	1777	0	Class B RTB Stock
\$195.280	\$6	\$510,703	20	\$745,120	\$1,217,176		\$2,568,279	MET TELEPHONE PLANT
	0	0	0	0	0	Dead	0	Other Assets
2.63	0	6,907	0	4,763	17,130	1007	20,000	ACCOUNT UND AND ASSESSMENT
	0	0	0	0		20.00	2000	Proceed Street, Courts
	0	0	0	0		No.		Principle without transporters
	0	0	0	0	0	100		ACCUM AND LANGUE I'M
	0	0	0	0		1.27	0	Accies tiebs 6360
192.313	0	481,343	0	(153,437)	1,309,085	1423	1,802,309	Accum Depr., Fit in Serv
****	**		,		The second second			
-	-	(30,100.13		100 000	250346		14 531 545	DAY IS PROPERTIES TATOL
	0	0	0	0	0	1.169	9	Total Fet Fill Adjust
-	0	0	0	0	0	1.164	9	TOTAL LIBROR
21.972	0	56.417	0	33,556	143,212	1.163	255,158	Total ST PUC
-	0	0	0	0		1.147	0	Total Fit Head Future Use
CSC BMC	10	\$945.536		\$562,365	\$2,400,204		\$4.276.367	Total Plant In Service
000	0	0	0	0	0	1,144	0	Total Intergible Assets
\$368.252	5	\$945,536	\$0	\$562,395	\$2,400,204		\$4,276,367	Total Tele Fit ex Intang
10	10	\$0	50	10	10	1141	10	Total Tangble Assets
\$300.300	50	\$838,050	80	\$490,468	\$2,363,467		\$4,026,407	Total COE, 10T, C&WF
310,608	0	506,065	0	0	2,077,162	1117	2,894,455	Cathe and Vive Facilities
\$15,785	0 10	900 100	0 8	0 000,000	0	1.78	0	into Tesn/Ong Equipment
							country is	Cardial Office Followers
SALANS	10	\$107.478	50	\$63,926	\$36,717	125	\$249.980	Land and Support Assets
0	99	(6)	(4)	(3)	(0)	(0)	(8)	(A)
CBes	Billing and Collection	Contenton Transport	Information	Switching	Common	Source	Intral.ATA Total	Intral ATA Investment Summary

				TRASTATE TELEP	INTRASTATE TELEPHONE COMPANY INC			
tritial ATA Investment Detail	Part 36 Intral ATA Total	Source or Apportion	Convenon	Local Switching	Information	Constion Transport	Baling and Collection	Othur
(A)	(6)	(0)	(0)	6	9	(6)	93	(0)
13 LAND AND SUPPORT ASSETS:								
15 Land Assets, Message 16 Land Assets, Private Line	\$3,828	NON NON	5952	979	00	1,546	00	139
18 Total Land Assets	\$1,962		\$582	\$1,013	8	\$1,704	8	5603
25 Support Assets, Message 21 Support Assets, Private Line	\$237,648 8,369	NC8	\$34,906 1,229	\$60.773 2,140	. 50	\$102.176 3.598	08	\$39,794 1,401
22 Total Support Assets 24	\$246,018		\$36,135	\$62,913	50	\$105,774	\$0	\$41,195
25 Total Land and Supp Assets 26 27 CENTRAL OFFICE EQUIPMENT	\$249,960		\$96,797	\$63,926	8	\$107,478	5	\$41,859
29 Operator Sys., DA 30 Operator Sys., Other	0 \$5	33			00	00	00	00
32 Total Operator Systems 33	50		20	5	£	2	8	8
34 Tandem Switching 35 Tandem Assigned	0 %	(G) Deect	. 5	. 50	۰ 8	. 5	. 5	• 2
37 Total Tandem Switching 38	50		8	8	8	80	8	80
40 Local Serving 39 Local Assigned	\$450,460	Drect	. 5	\$498,468	. 5	.5	. 5	05
42 Total Local Switching 43	\$490,468		\$0	\$498,468	*	\$0	50	10
44 Total Switching	\$498,468		*	\$498,468	50	5	50	8

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Sheet "L" ENDING DECEMBER 31, 1997

INTRASTATE TELEPHONE COMPANY INC.

Intrad.ATA investment investment intrad.ATA investment intrad.ATA investment intrad.ATA	(B) 266,305 15,705 266,305 15,705	Source or Apportion (C) Deepct (D) (D) (D)	(D) 286.305	Local Switching (E)	(F) \$0	Common Francos (G) (G)		Billing and Collection 90
COE Intereschungs, Message COE Intereschungs, Message COE Intereschungs, PI COE Intereschungs, Assigned	199.332	325		0000	0000	1,061	0040	
COE HIR Assigned	0	Deecs	0.0	00	00	132,062	0 2	0 0
Total COE Transmission	\$633,463		\$286,305	8	2	\$331,394	¥	394 \$6
Total Central Office Equip. 101 EQUIPMENT:	\$1,731,962		\$290,305	\$490,460	5	100	MC105	1.394 \$0
Public Telephone Cointess Pay Phone Customer Premsies Equipment	005	(0) (0) (0)	008	005	٥٥٤		008	005
Total IOT Equipment CABLE AND WIRE FACULTIES	5		8	2	8	1	8	20
Exchange Pt. and WATS Exchange Message Exchange Assigned	\$114.520 2.077.182 0	000	2.077,182	005	005		005	005
Total Exchange Line CSWF	\$2,191,701		\$2,077,182	8	80	1	5	10
Exchange Trunk, Message Exchange Trunk, Pt.	0.50	Drect	0 %	. 5	. 5		08	80
Total Exchange Trura C&WF	10		\$0	5	20	1	\$0	\$10
Intereschange Message Intereschange PL, WATS Intereschange Assigned	\$281,194 0 0	999	005	005	005	128	0 0	0 0 0 0
Total Interescharge CSNT	\$261,193		\$6	60	36	3/81	3/81,194	194

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Introl ATA Investment Detail	Part 36 Intral ATA Total	Source or Apportion	Common	Santching	Information	Common Transport	Billing and Collection	Other
(A)	(8)	(6)	(0)	(8)	9	(6)	(10)	(1)
HR CSWF, Message HR CSWF, WATS HR CSWF, Assigned	\$225,471 0 196,089	(G) (H)	008	005	008	\$225,471		196,089
Total Host-Remote CSWF	\$421,560		50		8	\$225,471	10	\$196,089
Total Cuble and Wire Facil	\$2,894,455		\$2,077,182		50	\$506,665	10	\$310,609
TANGIBLE ASSETS								
Land and Support Leases	50	NOR	0	0	0		0	0
COE Operator Leases	8	E E	. 50	. 5	. 5	. 5	. 5	
COE Franspinssion Leases	00	88	00	00	00	00	001	001
Total COE Leases	50		8	8	86	80	50	
OT Equipment Leases	10	78	0	0	0		0	0
C&WF Leases	50	117	0	0	0		0	0
Total Capital Leases	\$0			20		*		
Leasehold Impr., Alloc. Leasehold Impr., Direct	00	Deed	00	00		00	00	00
Total Leacehold Improvementsa	\$0		80	10	\$0		10	50
Total Tangkin Assets	4		\$0	5	8	10		50
TOTAL INTANGIBLE ASSETS	50	N37	50	5	8	8	50	5
PROPERTY HELD FOR FUTURE US	50	1446	0	0	0	0	0	0

0 0 00 0 0 0 0 0000 0

Common Local Line Switching	total Switching	Local Switching Information
	8	65
(in Santing) (D) (E) (S10.212 \$33.596	Sakting Into	Local Cor Santherg Information France France
	information (F)	100
Common Billing and Transport Collection (G) (H) (H) (H) (H) (H) (H) (H) (H) (H) (H	Billing and Collection (Pt)	

					TRASTATE TELEP	INTRASTATE TELEPHONE COMPANY INC.	P.		
	Reserves and Deterrals	Part 36 IntraLATA Total	Source or Apportun	Common	Local	Information		Balling and Collection	Other
	(A)	(8)	3	(D)	(8)	3	(6)	8	0
: 5	AUDIM DEPRECIATION, TPIS								1
3 2		\$77 100		******					
=	COE Switching	(172,128)	144	0 00,700	1777 1781		\$31,433	. 5	\$12.242
17	CDE Operator	0	132	0	1000				
=	COE Transmission	329,915	168	149,106	0	0	177540		
3	IOI Equipment	0	178	0	0				0,220
2	Cable and Wire Facaltes	1,601,413	1.117	1,149,241	0	0 0	267 779		
32	Other Plant	0	NO7	0		0	0	01	0
28	Total Accum. Depr., TPIS	\$1,832,309		\$1,309,085	(\$153,432)	8	CHEASING	50	\$192,313
NN	ACCUM AMORTIZATION								
12	Accum Deprecution, PHFU	50	107	20	*	*	8	5	6
13	Account without Language triv		107			80	8	50	8
8	Accum Amort, Other	0	107				. 50	50	50
4				-	1				90
22	Tot Accum Amortization	55		50		80		10	8
XXX	Total Accum. Diepr /Amort.	\$1,832,309		\$1,309,085	(\$153,432)	8	SHECKE	25	\$192,313
85	ACCUM DEF BIG TAKES, NET								
1 12	Support Assets	\$1,868	N28	\$274	\$478	\$0	\$603	50	\$313
4	COE Operator	2,100	100		3,780		0	0	0
å	COE Transmission	4.511	168	2174	0 0		2617		
t	IOT Equipment	0	1.78	0	0 1	0 0	2,000		173
±	Cable and Wire Fac.	20,492	1117	14,706	0 0	0 0	3547		, , ,
: 2	Unclassified	0	NO7	0	0	0	0	0 0	2,100
21	Total Accum Det Inc. Taxes	150.003		\$17.150	rice to		-		
				Contract of			*******	***	30,000

Appartonment Factors	Part 36 tetral:ATA Total	Source	Common	Local	Information	Common	Billing and
(2)	(8)	(0)	(0)	(6)	9	(6)	3
Central Office Equipment	\$1,131,952	1.70	\$266,305	\$498,468	8	5331,394	
Info Ong /Term Eggt	0 0	1.78	2077 182	00		0	
	-	*****	2007,1002	-		500,000	0
otal	\$4,026,407		\$2,363,487	\$496,468	50	\$436.059	8
actor	1,00000		0.586996	0.123600	0.000000	0.200141	0 000000
Jum Sw., Trans., Other	\$1,662,920	17	10	\$490,468		\$838,059	50
ador	1 000000		0 000000	0 299755	0.000000	0.503968	0 000000
entral Office Equipment	\$1,131,952	170	\$286,305	\$498,468		1331.384	10
ello Ong /Term Equit	0	1.78	0	0	0	0	0
SWF, Excl Exch Message	817.274	1.117-83	0	0	0	508,665	0
Total	\$1,949,225		\$286,305	\$490,468	50	\$838.059	
actor	1,000000		0.146881	0 255726	0.000000	0.429945	0 000000
eneral Support Facilities	\$249,980	125	\$36.717	\$63,926	10	\$107.476	
entral Office Equipment	1.131.952	13	286,305	498,468	0	331,394	0
nto Ong/Term Erget	0	14	0	0	0	0	0
qual Access investment	2,894,400	(177)	2,977,182	00	0 0	508,665	0 0
Cotal	\$4,276,387		\$2,400,204	\$562,395	10	\$945,536	10
actor	1 000000		0.561269	0 131512	0 000000	901122 0	0 000000
Sun. Com Ln. Sw., Trans	\$3,908,135	×	\$2,400.204	\$562,395	10	1945.536	10
acts	1 (00000)		0.614156	0 143904	0.000000	0 241941	0 000000
OE Calt 2 Factor	1 000000	Dance	0,000000	0.000000	0 0000000	1 000000	0.000000
IOT Cat. 1 Factor	1.000000	Deed	1.000000	0 000000	0,000000	0 000000	0 0000000
Total TP15	\$4,276,367	826	\$2,400,704	\$562,395	10	965.5168	10
	1 000000		0.561269	0 131512	0 000000	0 221106	0.000000

28	322	828		
Net Investment Factor	"BIG THREE" Expenses Factor	Interstate Equiv Factor Wild Sid Work Seconds	8	Apportionment Factors
\$2,691,450	\$286.357	1 000000	(8)	Part 36 Intral ATA Total
10	0171	Direct	(C)	Source
\$1,230,182 0.457070	\$68,375 0.308619	0.000000	(0)	Common
\$748,167 0.277979	\$48,125 0.168058	0.000000	(6)	Local Switching
0,000000	\$2,990 0.010441	0.000000	9	Information
\$515,626 0 191654	\$12.962 0.185020	0.000000	(6)	Common Transport
0 000000 0	\$79.557 0.277824	0.000000	010	Billing and Collection
\$197.275	\$14,329 0.050040	0 000000	(0)	Other

				HOSIAIE IELEP	MINASTATE TELEPHONE COMPANY INC	C	
Operating Expenses and Taxes	Part 36 IntraLATA Total	Apportion	Common	Local Switching	Information	Common Transport	Billing and Collection
(A)	(6)	10	(0)	(3)	(5)	(6)	640
PLANT SHEC, OPER EXPENSE							
Network Support, Alloc. Network Support, Direct	. 5	NO7 Dead	. 5	. 5	. 5	. 5	. 5
Total Nativosh Support Exp.	10			8	10	10	8
General Support, Alloc. General Support, Direct	\$6,960	Dawg	\$1,922	\$1,780	. 5	\$2,992	. 50
Total General Support Exp.	\$6,960		\$1,022	\$1,760	8	\$2,992	10
Central Office Eq., Alloc. Central Office Eq., Direct	\$89,339	Desd	\$22,597	\$38,342 CHC-8CB	. 5	\$26,155	٥٥.
Total COE Exp	\$49,339		\$22,597	\$39,342	8	\$26,155	80
Dot Premises Equip. Other IOT	0 %	176	. 5	. 5	. 5	. 5	. 5
OT Direct	0	Deect	0	0	01	0 *	0.0
Total IOT Exp.	80		*	10	10		8
Cable & Wire, Alloc. Cable & Wire, Direct	\$68,891	Deed	\$49,439	. 5	. 5	\$12,059	0.50
Total CAWF Exp.	\$66,861		\$49,439		8	\$12,059	
TOTAL PLT SPEC OPER EXP.	\$165,190		\$73,058	\$41,121	50	\$41,207	\$6
TOTAL PLT SPEC. ex SUPPORT	\$158,230		\$72.036	\$39.342		PIC NO.	6

0 00 0 000 0 00 0 00 0 00 0 00 0 00 0 00

82 Ansot, Isangse Assets 82 Ansot, Isangse Assets 83 Other Ansotration 84 Disc. Assigned Asset 85 Total Assortization Esp 87 Total Depr and Assort	81 Amort, i argum 82 Amort, intamptio 83 Other Amortizatio 84 Dinas Assigned / 85 Total Amortizatio	82 Amort, Industrial 83 Other Amortizati 84 Din., Assigned I	62 Amort, Industrials 63 Other Amortization	82 Amort, Intangible 83 Other Amortization	62 Amort, Intargote	and vision reading		80	79 Total Depressation Expens	76	77 Day Still	76 Degr. C&W Facilities	75 Degr., 101 Equipment	74 Dept. COE Trace	73 Dept., COE Operator	72 Dept., COE Switt	71 Depr., Support Assets	70	69 Total Access Expenses	67 Total Network Oper Exp	8	55 Network Operations, Direct	64 Network Operatio	of total Car La with the	100	60 Oth Fit and Equ	59 Oth Pit and Equip , Alloc	57 NON SPECIFIC OPER EXP		Operating Expenses and	
The second secon	mort.	(Gp		and the	3	Assets	Assets		Expense			tes	ment	matten	MOF.	Part Grant	dets		erses	er Exp.		es, Deect	on Albe	dete		p. Deect	p. Alkoc	DER EXP	(A)	Operating Expenses and Taxes	
	\$323.404	8		0	0	0	50		\$323.404		0	130.797		37,477	0	145,431	\$9,699		50	\$18,574		0	\$18.574		-	0	50		(8)	hetral ATA Total	
				Check	Direct	1744	1141				1147	1117	178	168	132	144	123		Direct			Deect	NIB			Drect	инв		(C)	Apportion	
	\$112,228	10		0	0	0	10		\$112.228		0	93.866	0	16,938	0	0	\$1,425		\$0	\$10,903	-	0	\$10,903	104		0	20		(0)	Common	Da
	\$147,911	8		0	0	0	80		\$147911		0	0	0	0	0	145,431	\$2,480		8	\$2,299	-	0	\$2.299	***	-	0	50		(3)	Local	RASTATE TELEP
	\$0	\$0		0	0	0	\$0		8			0	0		0	0	10		10	50	-	0	35	*	-	0	10		(6)	Information	INTRASTATE TELEPHONE COMPANY INC
	\$46,671			0	0	0	10		\$46.671			72.896	0	19,605	0	0	\$4,170		10	\$3,066	-	0	\$3.666	***	-	0	\$0		(6)	Common	,,
	\$0	*		0	0	0	50		60			0	0	0	0	0	\$0		*	\$0	-	0		100	-	0	10		040	Billing and Collection	
	\$16,594	80		0	0	0	50	*******	105.518		-	140%	0	934	0	0	\$1.524		30	\$1.506	-	0	\$1506	10	-	0	50		(0)	Other	

Sheet "O" ENDING DECEMBER 31, 1997

Sheet "P" ENDING DECEMBER 31, 1997

21-Apr-98

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FCC PART 69 ****** InterLATA Revenue Requeement Summary	Part 36 Intert ATA Total Source	Source	Commen	Local Switching	Information	Common	Balang and Collection	Other
(A)	(8)	(0)	(0)	6	6)	(0)		(1)
Ret Investment Rate of Return	\$488,196 10.00%	Q52 B19	10 00%	\$153,043	10 00%	\$101,766		10 000
Return on Rate Base	\$40,617		\$23,336	\$15,304	5	\$10,177	50	\$0
AFUDC	10	197	0	0		0		0
Other Return Adjustments	0.0	Dred	00	00	00	00		001
Net Return	\$48,817		\$23,336	\$15,304		\$10,177		80
Interest Expense	\$25,673	167	12,272	8,049		5,352		0
Depreciation Adjustment		137	00	00		00		00
Other Income Adjustments	0	Direct	0	0		0		0
After Tax Income	\$23,144		\$11,063	\$7.2%		HAZS		50
State Income Taxes		2 2	10					*
Operating Expenses and Taxes	123,432	U195	49,348	43,021		23,831		00
Other Revenue Adjustments	0.0	Dwed	00	0 0		00		00
	164,133	16-31-32-33	78,365	62,052		36,465	6.363	
Gross Receipts Tax	7,631 37	11	3,765	2,565		1.520	36	0
	3191,004		\$81,630	\$64,637	tors	\$38,005	\$6,649	

0 0 0 00000 0 0000 0 000 0 00

	50	\$101,766	\$0	1151017	\$233.356		\$480,166	WELLSWAS JAM 13M
			-		-		-	and the second second second
			0.0			8177	0	Fruit Arrass Investment
			0 1	511	2115	8176	2504	Cash Woodwar Cardad
					0 1	8171	0 1	Materials and Funders
						9171	0	Class B BYB Stock
	\$0	\$100.919	50	\$152,533	\$231,210		\$484,862	MET TELEPHONE PLANT
					-	-		-
		0	0	0	0	Descr	0	Direct Assets
	0	1,455	0	878	3,692	547	6,025	Active Det Inc. Taxes Net
	0	0	0	. 0	0	\$30		Accum Amort Other
	0	0	0	0	0	579	0	Accum Amort Intangeties
	0	0	0	0	0	528	0	Acciam Amort Tangble Fit
	0	0	0	0	0	527	0	Accum Dept F16TU
	0	101,651	0	(20,384)	281,789	523	353,056	Accum Depr., Pit in Serv.
								less
	,	***************************************		*******	-		-	
		SCO FOCS	10	8123.026	\$516.692		\$843.743	THA PERSONALISE PLANT
	0	0	0	0	0	H169	0	Total Tel Fit Adjust
	0	0	0	0	0	R164	0	TOTALLEFUC
	0	12,008	0	7,241	30,409	R163	49.657	Total ST PUC
	0	0	0	0	0	R147	0	Total Fit Held Future Use
	10	\$192.018		\$115.785	N56.282		\$794,085	Total Plant in Service
						*****		Street and design and a
	50	\$192.018	10	\$115,785	\$486,282		\$794,085	Total Tele Fit extertang
	50	10	2	50	99	R141	80	Total Tangible Assets
	10	\$167,081	50	\$100,736	\$477,639		\$745,436	Total COE, IOT, C&WF
-		-	***************************************	- reconstruction	**********			
	0	101.097		0	419,779	8117	520,676	Cable and Wire Facilities
	0	0	0	0	0	678	0	Info Term /Ong Equipment
	50	\$65,964	10	\$100,736	\$57,860	R70	\$224,560	Central Office Equipment
10	50	\$24,957	8	\$15,049	\$5,644	R25	\$48,650	Land and Support Assets
(0)	(14)	(G)	(9)	(8)	(0)	(C)	(8)	8
Other	Billing and Collection	Common Transport	Information	Local Switching	Common	Source	Part 36 IntertATA Total	InterLATA Investment Summary
	-		Section of the sectio				-	

-	
TRAS	
IATE T	
STEPH C	
DO BAC	
MPAR	
OMC.	

InterLATA investment Detail	Part 36 InterLATA Total	Source or Apportion	Common	Switching	Information	Common Transport	Billing and Collection	Omer
(A)	(8)	0	(0)	6	9	(6)	010	0
LAND JAND SUPPORT ASSETS.								
Land Assets, Message	5771	178	1018	\$239	. 5	9368		
Canada Anna Canada a Canada Canada		****	-					
Total Land Assets	100		\$137	\$239		9003		1
Support Assets, Message Support Assets, Private Line	47,879	178	\$8,507	\$14,810	. 5	\$24,562	. 5	
Total Support Assets	\$47,879		\$8,507	\$14,810	10	\$24,562	\$0	-
Total Land and Supp. Assets	\$48.650		\$5.644	\$15,049	10	\$24,957		
CENTRAL OFFICE EQUIPMENT								
Operator Sys., DA	20	(F)	50	\$0	10	50		
Operator Sys., Other	0	(3)	0	0	0	0	0	
Total Operator Systems	\$0		\$6	\$0	\$0	\$0	\$0	
Tandem Switching Tandem Assigned	. 50	Deect (G)	0 15	. 50	. 5	. 50	. 50	
Total Tandem Switching	10		10	10	80	5	\$0	1
Local Switcher	\$100.736	(3)		842 0018	•			
Local Assigned	0	Deect	0	0	01	0	01	
Total Local Switching	\$100,736		20	\$100,736	\$0	\$6	8	-
Total Switching	\$100,730		10	\$100,736	\$0	\$0	50	

Sheet "R" ENDING DECEMBER 31, 1997

Index A TA Investment Detail (A)	Plat 36 Intest ATA Total	Source or Apportun (C)	Common Line (D)	Switching (E)	Information (F)	Common Transport	Billing and Collection (H)	3 0
8 COE Exch Trurk 9 COE Exch Line - Message	\$1,860	Deect (D)	57,560	5	5	. 5	5	
7 COE Exch Line - Assigned	0.0	Check	0.0	0 0	00	00	00	
2 COE interexchange, Message	40,263	(G)	0	0	0	40,283	0	
3 COE Interescharge, Pt.	0	(1)	0	0	0	0	0	
4 COE Interexchange, Assigned	0	(G)	0	0	0	0	0	
5 COE HR Assigned	25,681	(G)	0 0	00	0 0	25,681	00	
8 Total COE Transmission	\$123.823		\$57.860	9	8	865.964	8	-
9								
O TOTAL CHARACHT	2000000		500,100	\$100,736	8	100,004	8	
4 Public Telephone	50	143	50	10	50	\$6	10	
5 Customer Premises Equipment	0.0	(D)	00	00	00	0 0	00	
8 Total IOT Equipment	10		50	10	10	50	50	-
CABLE AND WHE FACILITIES								
2 Exchange Pt, and WATS	20	(1)	80	\$0		\$0	\$0	
Exchange Assigned	419,779	Direct (D)	419,779	00	00	00	00	
6 Total Exchange Line C&WF	\$419,779		\$419,779	50	50	\$0	\$0	1
9								
9 Exchange Trurk, Pt.	01	Deect	01			0	03	
1 Total Exchange Trush CSWF	\$0		\$0	10	9	50	\$0	1
3 Intereschange Message	\$57.761	(6)	8	*	6	\$57.251	\$0	
4 Intereschange Pt., WATS	0	(1)	0	0	0	0	0	
5 Intereschange Assigned	0	(G)	0	0	0	0	0	
17 Total Interexchange CSV/F	\$57,251		\$0	50	8	\$57.251	30	-

interLATA investment Detail	Part 36 IntertATA Total	Source or Apportion	Common	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(8)	(C)	(D)	(6)	3	(G)	(10)	(0)
HR CAWF, Message HR CAWF, WATS HR CAWF, Assigned	\$43,846 0 0	Deed (G)	008		008	\$13,846	005	005
Total HossRemote C&VIF	\$13,646		56	\$6	8	\$43,546	50	10
Total Cable and Wee Facil	\$520,876		\$419,779	8	\$0	\$101,097		10
TANGIBLE ASSETS								
Land and Support Leases	50	178	8	50	*		8	50
COE Operator Leases	\$0	32	8	10	50	50	\$0	*
COE Tandem Switching Leases		2					. 0	
COE Transpension Leases	0.0	8 5	00	00	00	00	00	00
Total COE Leasus	10		8	8	80		50	10
IOT Equipment Leases	50	78	5		\$6		10	10
CAWF Leases	30	1117	50	50	50	50	5	10
Total Capital Leases	10						*	5
Leasehold Impr., Alloc. Leasehold Impr., Direct		Deed	. 2	. 5	. 5	. 5	. 5	. 5
Total Leanehold Improvementsa	\$0		50	10	50		20	\$0
Total Tangble Assets	\$0			5	50	2	2	10
TOTAL INTANGERE ASSETS	90	137	\$6	•	2	5	5	
PROPERTY HELD FOR FUTURE US	10	746		**	50	*	10	50

BALBARATE LETERACOME COMMANA BAC

	british ATA Investment Detail	Iretari Ali A	Source or Apportun	Commun	Local Switcheng	Irdomation	Contenon Transport	fishing and Collection	Other
	(A)	(8)	(C)	(0)	(0)	3	(6)	010	(1)
N.PI 10	B OVER CONSTRUCTION								
53 Short-herm		149.657	1 1	609.003	\$7,241	. 5	\$12,008	. 5	. 5
S Total	Total Pti Linder Canot	\$49.657		\$30,409	87.241	2	\$12,008	5	*
101	PHONE PLANT ADJUSTMENT		146	2	2	2		*	
DA CLA	S B R IB STOCK	50	187	5	10	10	\$6	2	16
IVM CL	MATERIALS DAYS SLAWEN S	10	127	10	10			10	10
75 CAS	H WORKING CAPITAL	\$3,504	137	\$2,145	8511	50	\$847	10	10
77 600	EQUAL ACCESS RIVESTMENT	69	Drect	2	10	10	10	5	10

derrais		1997
Part 36 IntertATA Total		21-Apr-08
Source or Apportion		
Common		04 22 09 FM
Local	INTRASTATE TELE	
Information	VIRASTATE TELEPHONE COMPANY INC	
Common	NC.	
Being and		

			Company of the last owner, where the last owner, which is the last ow	Section of the latest desired to the latest		-			
FCC PART 69 ****** InterLATA Reserves and Deterrals	Part 36 IntertATA Total	Source or Apportion	Common	Switching	Irdomaton	Common Transport	Billing and Collection	Celer	
(A)	(8)	(C)	(D)	(8)	3	16)	000	(0)	
ACCUM DEPRECIATION, TPIS									
Support Assets COE Sustraino	\$14,228	128	\$2,528	\$4,401		\$7.76			
COE Operator	(description)	EXP	00	(34,780)					
COE Transmission	64,487	HEE	30,133	0 1	0.1	34.354	0 0	0 6	
IOT Equipment	0	R78	0	0	0	0	0 0		
Cable and Wire Facilities Other Plant	309,127	RIII	249,128			59,999			
	-		-	1		-	-		
TOTAl Account Dept., THIS	\$20,006		\$281,789	(\$30,354)	\$0	\$101,651	\$0	10	
ACCUM AMORTIZATION									
Accum Depreciation, PHFU	0	137	\$0	50	8		5		
Accum Amort, Tangtile Inv	00	137			0	0	0	0	
Accum Amort, Other	0 1	137	0.0	00	00	00	0 0	00	
Tot Accum Americation	25		50	\$0	2	50	80	10	
Total Accum Depr / Amort	\$353,0%		\$281,789	(\$30,364)		\$101,651		10	
ACCUM DEF INC TAXES NET									
Support Aits	1903	128	165	\$112	2	\$187	10	10	
COE Switching	74.5	R44	0	765	0	0	0	0	
COE Transmissor	0.00	KJZ		0	0	0	0	0	
8OT Equipment	0	878	0	0 0		100			
Cable and Wire Fac	3956	R117	3,168	00	0 0	768	0.0	00	
Unclassified	0	137	0	0	0	0	0	01	
Total Accum Det. Inc. Taxes	\$6,025		\$3,692	\$878	\$0	\$1,455	\$0	8	

	Apportonment Factors (A)	Intest.ATA Total (B)	Source (C)	Common Line (D)	Switching (E)	Information (F)		Commun Transport (G)
2222	Central Office Equipment Into Ong /Term Egpt CSW Facilities	\$224,560 0 520,876	R70 R78 R117	\$57,860 0 419,779	\$100,736		005	005
325	Total Factor	\$745.436 1.000000		\$477.639 0.640751	\$100,736 0 135137	28	37 0 000000	
328	Sum Sw., Trans., Other Factor	\$267,797 1,000000	17	0 000000	\$100,736 0.376166	88	96 0 000000 90 08 0 000000	
	Central Office Equipment Info, Orig /Term, Eggl C&WF, Excl. Exch. Message	\$224,560 0 101,097	R70 R78 R117-83	\$57,860	\$100,736	008	0 0 5	736 \$0 \$65.964 0 0 101.097
	Total Factor	\$325,657		\$57,860	\$100,736 0.309332	307	736 0 0000000	0 0000000
	General Support Facilities Central Office Equipment	\$48,650 224,500	e a g	\$8,644 57,860	\$15,049	3 5	736	8
	Equal Access Investment	520,676	R177	419,779		00	00	0 0 101,097
	Total Factor	\$794,085		\$486,282 0.612380	\$115,785 0.145809	785	785 \$0	
	Sum Com Ln. Sk. Trans. Factor	\$794.085 1.000000	×	\$486,282 0.612380	\$115,785 0.145809	38	75	
	COE Cat 2 Factor IOT Cat 1 Factor	1 000000	Direct	1 000000	0.000000	88	0 000000	
	Total TPIS Factor	\$754,085	026	\$486,282 0.612380	\$115,785			\$0 \$192,018 0.000000 0.241810

28	328	828			
Part Investment Factor	63 *BIG THREE* Expenses 64 Factor 65	Interstate Equiv. Factor Wild Std. Work Seconds	2	Apportunement Factors	
458,166 1.000000	\$42,443	1 000000	(8)	Part 36 Intert.ATA Total	
PIS	1770	Direct	(C)	Source	
233,356 0.478026	\$17,981 0.423658	0.000000	(0)	Common	2
153,043 0.313507	\$9,294 6.218975	0 000000	(6)	Local Switching	HOSTATE TELEPT
0 000000	\$604 0 014236	0.000000	(6)	triformation	KONE COMPANY IN
101,766 0.208467	\$10,016 0.235682	0.000000	(G)	Common Transport	C
0 000000	0 107133	0 000000	010	Billing and Collection	
0 000000	0,000000	0 000000	(0)	Ottober	

INTRASTATE TELEPHONE COMPANY INC.

Part 36 IntertATA Total	Apportion	Common	Local	Information	Common Transport	Billing and Collection	Ome
(8)	0	(0)	(6)	(6)	(6)	00)	(0)
50	Deect T37	. 5	. 5	. 5	. 5	o 5	
10		50	50	50		80	,
\$1,355	130	5241	5115		\$400	8	
	-	-			-		
11.200		1241	\$419	50	Sout	\$0	
\$17,723	Dept	H,567	\$7,951	0 0 0	\$5,206	. 5	
\$17,723		H.567	\$7,951		\$5,206	8	1
\$0	R76	80	50	\$0	*	50	
00	Deed	0 0	00	00	00	00	
			-	Management of the Parket	-	-	
1				***	900	10	
\$13,298	Deed	\$10,717	. 5	0 5	\$2.581	. 5	
\$13,268		\$10,717	80	8	\$2.561	5	
\$32,376		\$15,524	\$6,370	8	59.46	*6	
		185.284	17051		\$7.767	5	
	Phr 355 belief.255 (8) 17 to 24 (8) 17 to 25	50 S	50 00 00 00 00 00 00 00 00 00 00 00 00 0	Appelens Cameras Sales (C) (D) (D) (D) (D) (D) (D) (D) (D) (D) (D	Approximate Communication Communication	Appellon Common Local Majors Majors	Approximate

INTRASTATE TELEPHONE COMPANY INC

Operating Expenses and Taxes	Part 36 Intert.ATA Total	Apportion	Common	Local	Information	Common	Billing and Collection	Other
(A)	(8)	(C)	(0)	(6)	9	(6)	940	69
ON-SPECIFIC OPER EXP.								
th Pit and Equip. Aloc th Pit and Equip. Direct	0.5	Dresci Dresci	0.5	. 2	05	. 5	. 5	. 50
alai Oth Fit. & Equip	50		2	\$0	80	\$0	10	80
etwork Operations, Alloc etwork Operations, Direct	\$3.615	Dept	\$2,316	, Mos	. 8	\$810	. 5	. 50
staf Network Oper, Exp.	\$1.615		\$2.316	\$400		\$810	\$0	80
dal Access Expenses	\$0	Direct	20	10	50	50	\$0	
spr., Support Assets	\$1,588	R23	\$135	1958	\$6	\$908	50	5
rgr. COE Operator	0	RO2	00	CHECKE		0 0		0
spr., CCE Transmission	7,325	R668	3,423	0	0	3,962	00	
epr., CAW Facalities	25.246	H78	0 0	00			0	01
egar, PHFU	0	R147	0	0	00	0	00	
Mai Depreciation Expense	\$63,652		\$24,106	\$29.974	8	\$9.771	8	10
nort, Tangible Assets nort, Infangible Assets	50	RIA	. 5	. 5	. 5	. 2	. 5	*
ther Amunicipation rect Assigned Amont	0.0	Deect	00	00	001	001	000	
otal Amortzakon Exp	10		25	10	50	10	20	50
otal Depr. and Amon	M3.852		\$24,106	\$29,974	10	\$9,771	10	50
DIAL NOW SPEC OFFR EXP	\$67,466		\$26,422	\$30,463	\$0	\$10.501	50	

INTRASTATE TELEPHONE COMPANY IN

	1			3	ACTION OF THE PERSON	NOTE COMPANY MAY	•	
	Operating Expenses and Taxes	Part 36 InterLATA Total	Apportun	Common	Switching	Information	Common	Billing and Collection
	(A)	(8)	60	(0)	(3)	5	(6)	98
104	CUSTOMER OPERATIONS EXPENSE							
106	Marketing Allocable	590	137	000				
107	Maketing Direct	0	Deed	0	0	0.2		000
109	Total Marketing Expense	645		\$60	111	\$60	\$24	\$0
-	Operator Service, Alloc	50	181		63			
112	Operator Service, Direct	0	Direct	0	01	0.1	000	0 2
	Total Country Service	-			-	***************************************		-
115	some character parameter				30	10	\$0	50
3116	Classified Directory	10	Direct	10	10	50	50	10
	Administration Automotive	104	(4)	0	0	101	0	0
911	Contract Marie		-		0	0	0	0
120	Total Directory	\$604		\$0	2	\$604	\$0	5
122	Bus. Otc., EU Presubscription	0	140	90	60	**	•	
123	9	0	(1)	0	0	0	. 2	
124	But Ot. EUPL	0	(110)	0	0	0	0 0	0.0
125	Bus Ott. EU Message	441	(10)	0	0	0	0	441
128	1	0	(0)	0	0	0	0	0
121	Brita Cit., 1X Special Access		(1)	0	0	0	0	0
	But Of IX Billion and Collection	100	040	. 8	19	0	32	0
100	Bus Otc., Coin Collection & Admiristr	01	(0)	0 0	0 0		9 0	
101	Bus, Otc., Ruserved	0	9	0	0	0 (0.0	00
18	Total Business Office	\$572		150	519	\$0	ms w	ins
135	Cust Serv. Msg Process	\$2.638	(14)	0	0	0	0	2636
136	Cust Serv. Other B&C	1,468	640	0	0	0 1	0.0	1 444
707	Cust Serv. CABS	1,071	121	0	403	0	668	0
139	CASE DETY, EO CAMPIGNICASE	0	(14)	0	0	0	0	0
140	Total Customer Service	\$5,177		\$0	\$403	608	\$660	\$4,106
142	Total BO, CS, OS, Dr.	\$6,353		140	\$422	\$604	\$700	81547
					-	-	****	*******

60 DART 69	Part 36 IntertATA		Common	Local		Common	Balling and	
Operating Expenses and Taxes	Total	Apportion	Line	Switching	Information	Transport	Collection	Other
5	(6)	60	(0)	(E)	(6)	(0)	00	(0)
158 Other Cust Serv., Albo. 159 Other Cust Serv., Dept.	. 5	Direct Direct	. 50	0 50	. 5	. 5	0 50	
61 Total Other Cust. Serv.	10		10	16	8	8		1
63 TOTAL CUSTOMER OPER EXP.	\$6,452		\$141	908	8604	\$724	H.507	
65 'BIG-THREE' EXPENSES								
167 Yotal Pit Specific Exp.	\$32,376		\$15,524	\$8,370		\$6,462		
69 Total Customer Operations	6,452	163	2,316	436	60.0	724	4,547	
TOTAL '81G THREE' EXPENSES	\$42,443		\$17,681	\$9,294	\$604	\$10.016	H.547	-
73 CORPORATE OPERATIONS EXPENSE								
175 Exec and Planning Albo:	\$3.979	164	\$1,686	\$871	157		303	
76 Exec and Planning, Direct 77	0	Drect	0	0	0		0	
178 Total Exec. and Planning 179	\$3,979		\$1,686	\$871	\$57	\$6.05	\$426	
50 Admin & General, Allocable 51 Admin & General, Direct	\$13.158	Tiga Deed	\$5,574	\$2,881	\$187	\$3,105	\$1,410	
183 Total Admin, and Gen.	\$13,158		\$5,574	\$2,881	\$187	\$3,105	\$1,410	1
BS TOTAL CORPORATE OPERATIONS B6	\$17,137		\$7,260	\$3,753	5244	14.044	\$1,636	
BT HOMBICOME TAXES								
159 Non-income Taxes, Alborable 190 Non-income Taxes, Direct 191	0 50	Direct Direct		. 5	. 50	00	۰٤	
193 Total Non-income Taxes	15		80	10	\$0	\$6	\$0	-
195 TOTAL OPER EXP AND TAXES	\$123,432		\$49,348	\$43,021	\$648	\$23,631	26.363	68

COMPANY NAME BY STATE OF THE EPHONE COMPANY INC.
PERIOD ACCRESSED ENDING DECOMBER 31, 1997
RUN DATE AND TIME 27-44-98

04 22.09 PM

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

	1101			1	Message	elepto	Message Telephone Service			PHI	Private Line
6C PART 36	COMPANY	Allocator	and Other	-	Intest.ATA		hitral ATA		Intert ATA		letral ATA
8	(8)	(0)	(D)		(3)		(6)		(G)		000
PLANT INVESTMENT DETAIL											
21 Land, Allocable	17,305		1		1						
22 Land Direct	0			0		0		0		0	0
23 Motor Vehicles	0	***	1		***		1	ł	1		
24 Arcraft	0	1	1		1		1				
25 Special Purpose Vehicles	0	1	1		1		-				1
26 Garage Work Equipment	0	664	ı		1						
27 Other Work Equipment	0	1	1		1				1		
28 Buildings, Altocable	1,060,774										
29 Buildings, Direct	0	1		0		0		0		0	0
30 Furniture	0	1	1		1		1		1		
0	0	100	1		i		1				
32 General Purpose Computers	13,665	-	1		1						
33 CAT 1 Oper Sys., TSPS	0	1	1		1		1		***		1
34 CAT 1 Oper Sys., Other TSPS	0	1	1		1		-		1		
15 CAT 1 Oper Sys., Aux Pos.	0	1	,		1		1		1		1
95 CAT 1 Oper Sys., Other	0	1		0		0		0		0	0
37 CAT 2 Tarstern Sw. Altricable	0	-	-		I		1			175	
38 CAT ? Taxdem Sw Deed	0	I		0		0		0		0	0
29 CAT 3 Local Sw. Allocable	1794310	1	1		1		1		1	1	1
10 CAT 3 Local Sw Direct	0	1		0		0		0		0	0
11 CAT 4.12 Exchange Trunk	135,006		1		1		1		1		1
12 CAT 4 12 Each Tr Drect	0			0		0		0		0	0
43 CAT 4 13 Exch Ln Msg , PL & WAT	1,402,433	1 440	1		1		1		1		
14 Reserved	0	400	1		I		1				
45 CAT 4 13 Direct	0			0		0		0		0	0
46 CAT 4 23 Message, PL & WATS	471,809	-	***				1		1		
17 Reserved	0				1				1		
48 CAT 4 23 Direct	576,939	1	576,936	25		0		0		0	0
19 CAT 4.3 HR Message	389.216	1			1						
Q CAT43WATS	0	I		0		0		0		0	0
ST CAT43Dred	0	-		0		0		0		0	0
	0										1
52 CAT 1 Other IOT Equipment			-						-		

COMPUTED ANALOS STREET ANALOS		Min	-	Laborat Ma	Message Telephone Service	phone Service	,	Private Lesa
(A) (B) (C) Compressed (C) Compressed (C) (C) (C) Compressed (C)	······ FCC PART 36 ······	COMPANY	Allocator	and Other	IntertATA	Intral ATA	ATAJeni	Intrat ATA
CACA FOR Conjument Returned 1, 100 Cac 1, 10	(4)	(8)	(0)	(0)	(6)	(9)	(0)	919
Returned Control (16.17 of 17.00 to 18.17 of 18.	CAT 2 CP Equipment	0	1	0	0	0	0	
Internet	Reserved	0		-				
CATT South Spice (11 K 17 PK) 10 TH K 18 H College (11 K 17 PK) 10 TH K 18 H College (11 K 17 PK) 10 TH K 18 H College (11 K 17 PK) 10 TH K 18 H Coll (12 K 18 K	Reserved	0	1			1		
Color Color Manager Fritable Color Manager Color Manag	3	10,174,544		-				
27.1 2 CAW (Mindle of Mindle of Mind		0	1	0	0	0	0	
CAT 2 CATA, Notherand Catalogue (1997) CATA 2 CATALOgue (1997) CATALOgue (199	CAT2CSWF	256.504	-					
ACAT See Manages & FANANTS 666,507	CAT 2 C&WF, Wideband	0	1	0	0	0		-
Relative	CAT 3 Joint Message & PL/WATS	666,587	1					
ACAT Steeper Control (1997) CAT A CONTROL (Reserved	0						
02.01 e Manages 643-313 Cold Lateria Cold La	CAT 3 Direct	0	1	0	0	0	0	
COL 14 (AMT) ADMANDS SEVENT I STATE OF THE PROPERTY OF THE PR	CAT 4 Message	664,513	1		-			1
ACAL Clarest PM.CR99 Character Support Levers Control Colored	CATAWATS	0	1	0	0	0	0	
Abundan Support Larents COT Compare control COT Facinitaria COT Compare control COT Facinitaria COT Control COT Cont	CAT 4 Drect	196,089		196,089	0	0	0	
Cord Caspel Assets COT Logid Sayana COT	Allocable Support Leases	0	1	-	1	100	1	1
OCI Contraction COST Installation COST Installat	Gred Support Leases	0	1	0	0	0	0	
COOR Factoris Machine COOR Technology COOR Tec	COE Operator	0	1	1				1
COOK (cont leader) COOK (cont le	COE Tandem Switch	0	1		1			1
COCK Presentation of Cock Pres	COE Local Switch	0						1
CONT Create Control Co	COE Transmission	0	-	1			1	1
Continues of the contin	COE Direct	0	100	0	0	0	0	
Construction by each of the construction of th	10T Leases	0	-	0	0	0	0	
Assembled they paper to the control of the control	Clint Leases	0	1	0	0	0	0	
Assembled the COST chembral control of the COST chembral che	Leavehold imp. f and etc.	0	1	1	1	1		1
Leaded they CCC Converse Leaded they CCC Co	Leasehold imp. COE Switching	0	I	-			1	
Accumulation (CAT) Primary Ac	Leasehold Imp. CDE Operator	0	I	-		-		
counted to popular to the counted to the counted to the counted to popular to the counted t	8	0	1	1	-	1		1
classificating (CAN) classificating CAN clas	Leasehold Imp. IOT	0	1	0	0	0	0	
Construction (Construction)	Leasehold Imp. C&WF	0	ı	0	0	0		
Maddad Act 165 2000 Maddad Ac	Leasehold Imp. Other	0	1	0	0		0	
Medical parties of the parties of th	Allocable Acct No 2000	0	1	1	1			900
Machinia Androdoperes The Pin Again Calegory	Direct Acct No 2690	0	j	0	0	0	0	
2 (Hill Stock) 2 (Hill Stock) 3 (Hill Stock) 4 (Hill Stock) 5 (Hill Stock) 6 (Hill Stock) 7 (Hill Stock	Materials and Supplies	0	1	1	I	1	1	1
1	RTB Stock	0	1	1	1			
	Tele Pit Adjust - Alloc	0	1	1	-	1	1	1
CS CHEST ASSESS, PAGE	Tele Pt Adjust - Direct	0	į	0	0	0	0	
K Carrier Pol C. But	Other Assets, Net	0		0	0	0	0	
0 1000 100 100 100 100 100 100 100 100	Cotton lands land for that	0		0		0		

SOUTH DANOTA PUC INTRASTATE ACCESS COST MODEL
INTRASTATE TELEPHONE COMPANY INC.
ENDING DECEMBER 31, 1997

21-Apr 98

					1	Макада	Ē	Sanda and	-		P		1	-
		TATOI	Source	interstate	1	of second	1	Street or other bearings of the same			-	Date Commercial		TOTAL
	**************************************	COMPANY	Allocator	and Other		Intert.ATA		totral.ATA		IntertATA		Intral ATA		INTRASTATI
	(4)	(8)	0	(0)		(£)		(3)		(0)		(14)		0
3	IPUC Short Term, Albic	1114.75	1	1										
ž	TPUC - Short Term, Dissort	0			0		D		3	-	5	-	9	1
ŭ	TPUC Long Term, Alloc	0	1	-	1	I		1		-	,			
18	TPUC Long Term, Direct	0	1		0		0		0		0			
128	RESERVES AND DUFERRALS													
29	Acc Depr Support Assets	319.291	1	-		1								
ĕ	Acc Depr COE Switching	(619,601)	1	-		1		1		1				
131	Acc Dept. COE Operator	0	-	1		-		-		1		-		1
2	Acc Dept COE Transmission	1,549,577		1		1		i				-		1
	Acc Date of Edinburgh	0	1	1		1		1		-		1		1
ž.	Acc Degr Otter Plant	O man news	1		0	1	0	1		1		1	,	1
ž	Accum Amon, Tangole Inv.	0	1	-		1	1	1		1		1		1
137	Accum Amort, inteng Inv.	0	1	1		1		1		1				
38	Accum Amort, Other	0	1		0		0		0		0		0	
139	Acc Det 11 Support Assets	8,160	1	-		1		1		1		-		1
40	ACC DELLI COE SWEDING	13.627	1	1		1		1		1		1		1
:	ACE DIE IT COE Operator	0	1	-		1		-		I		1		ı
i	ACC DISTRICTS FRAME	22,506	1	-		1		1		1		1		1
ě	ACC Det 11 ICT Equipment	0		I		1		1		i		100		-
	Acc Del 17 Leave	210.00	-	***		-		i		1		-		***
ž:	ANY PART IS CHARGESTON				C		0		0		0		0	
Ŧ,	OPERATING EXPENSES AND TAXES													
ŝ	Network Support, Alloc	0	1	1		1		1		***				***
ě	Hetwork Support, Direct	0	1		٥		0		0		0		0	
8	General Support, Alloc	30,397	1			1				I		1		1
0	General Support, Direct	0	1		0		0		0		0		0	
ž.	Contral Office Eq., Alloc.	3/6,449	1	***		-		1		-		I		1
8	Central Office Eq. Direct		i		0		0		0		0		0	
ÿ	Cust Pressure Equip		***	***		1		I		-		1		1
1	dea not a fer transfer		1	1		1		J				1		1
Ĉ S	Orași IOI	0 0	1	1		1		1		1		1		1
	Colda & Winn Char	100 Jan			•				0		0		0	
ŝ	Calde & Wee Deed	0			0	1	9	1		*		-	,	1
	Children on A part of the Control of				9		9		•				c	

							Intrastate		
		TOTAL			Message To	Message Telephone Service	-	Private Line	
	****** 96 1994 D34 ******	COMPANY	Allocator	and Other	InterLATA	intral ATA	Intert ATA	ATAMEN	MIRASTATE
	(A)	(8)	60)	(0)	(£)	3	(6)	0.0	0)
176	On Pit and Equip. All:	0	1						
177	Oth Fit and Equip , Direct	0	1	0				-	-
178	Network Operations, Alloc	81,117							
3	Network Operations, Direct	0		0					
180	Total Access Expense	0	1	0					
61	Depr., Support Assets	42,359	1	1					
182	Dept., COE Switching	523,499	1	1	1				
183	Depr., COE Operator	0	ı		***				
ž	Dept., COE Transmission	176,026			-	- 00	1		
185	Depr., IOT Equipment	0	1	1	1	1	1		
2 3	Dept., CAW Facations	579,463	1	1	1		1	1	1
ž	Armed Interestate Assets	0						-	1000
100	Other Americation	0		0	0	0	-	-	***
100	Direct Assigned Amont	0	-	0	0	0		0	
191	Marketing, Allocable	20,856	1	-		1			
261	Marketing, Direct	0	1	0	0	0		0	
193	Operator Service, Alloc	0	-	1		-		-	
ğ	Operator Service, Direct	0	1	0	0	0		0	
3	Classified Directory	3,804	1	3.804	0	0			
8	Again etical Directory	20,246		1	1	1		-	1
197	Foreign Directory	0	100	1	1	1	1	1	1
3	But Oic, EU Prejubsciption	9,437	-	1	1	1	1	1	1
199	But OR, EUMIS & WATS	51,701	***	-	1			1	1
3	DIO ON, EO MOUDE, FIL S JE CENE		-	-	****	1	-	1	100
3 3	day on, the openie scores		-	1	-	1	1	1	1
200	But Ob. DE HAC Suppose	2000		-	1	1		-	1
ğ	Con Collect & Admir	0				1	1		1
205	Cost Svc. Deed	0		0	0	0		1	1
8	Cust Serv. Msg Process	55,081			1				
707	Cust Serv. Other B&C	68,317	100		1	1		1	
208	Cust Serv. CABS	26,628	100	1	100	1		1	
602	Cust Serv. EU Common Line	3,596		3,596	0	0	0	0	
915	Other Cust Serv. Asioc	0			T				
212	Crief Casa Serv., Dett.:	209 111	1	128,647	0	0	0	1,579	1,57
:	Case and Planette Duery	1000,000		-	-				

251		250	249 1	248 0	247 [240 0	245	244 1	243 6	242 0	241	240	239	238 1	237	236	235	-	-	232 1	231	230 /			
JEST PROVENUE TAKES	The state of the s	Der Reversie Adjustitiones	Incolectities	Other Income Adjustments	Seprecution Adjustment	applianced Prayroll taxes	aptal Lease Expense	oterest Expense	CONTRACTOR .	Other Reham Adjustments	TC Amortization	WUDC .	Rate of Return	Bloss Receipts Tax Rate	ederal Income Tax Rate	State Income Yax Rate	OTHER INCOME STATEMENT	The second secon	4on ecome Taxes, Deect	Von-income Taxes, Allocable	Adren & General Deert	Idmin. & General, Attocable	(4)	FCC PART 36	
0		0	0	0	0	0	0	553,684	2,190	0		0	10000%	400%	34.00%	0,00%			0	0	30,000	369,684	(8)	COMPANY	MIOI
***				***	1	-	1	1	I	1	-	****	1	1	1	1				I	1		10	Alexator	Source/
					1	1	1	1	1		1	1		1	1	1				1		1	(0)	and Other	Interstate
0		0	0	0						0									0		0				
						1	1		-		1	I		1	1	1				1		1	6	MedATA	dessage 1
0		0	0	0						0									0		0				lelephon
					-	1	1	1	1		1	***	1	1	I	i				1		1	5	Intral AT	e Service
0	•	0	0	0						0									2		30,000			>	
					1	ï	1	1	1		ı			i		***						1	(6)	hetert.A	
0	0		0	0						0											0			Ä	Priva
						1	1	1	***			-			1	-						1	(99)	teriral ATA	ate Line
0	0		0	0						0								•			0				
					1	-	1	1			!			1		1					200	1	3	MIRASIA	1014

271 Working Loops 272 Equivalent Interexchange Cct. Macs 273 Interexchange Circuit Terminations

(A)

101AL COMPANY (B) 7,019 34,351 Allocator (C) (D) (E) (E) 50 (F) (G) Private Line presiATA (9) bratterp. MIRASTATE

WITH ACTIVITY FOR DEC97

. 91190.12	-			0.00 •	68,178.78	OTHER ACCI REC-NECA .	91190.12
. 91190.11	-			0.00 •	0.00	OTHER ACCT REC-ATAT .	91190.11
. 91190.10	-			50,00 •	0.00	OTHER ACCT REC-OTHER .	91190.10
. 91190.00	-			0.00 •	0.00	ITC GIFT CERTIFICATES .	91190.00
. 91161.00	-			0.00 •	0.00	ACCT REC ALLOH-BAD DEBT*	91181.00
* 91160.20	-			0.00 •	312,947.28	DUE FROM CUST-UNB TOLL .	91180.20
. 91160.00	-			0.00 •	60,682.79	DUE FROM CUST & AGENTS .	91160.00
. 91160.00	-			0.00 •	0.00 1	TEMPORARY INVESTMENT-CD.	91160.00
. 91130.10	-			0.00 •	0.00	CASH-DCNB .	91130.10
. 6300.00	-			0.00 •	0.00	PAYROLL TAXES CLEARING .	8300.00
. 8200.00	-			0.00 •	0.00 1	BENEFIT CLEARING .	6200.00
. 9100.00	-			0.00 •	1.21.1	PAYROLL CLEARING .	8100.00
. 7840.55	-			0.00 •	362.32	PUBLIC TELEPHONE DEPREC+	7840.33
• 7840.51	-			0.00 •	1,717.49	PAYPHONE BASIC SERV EXP*	7840.51
. 7830.61	-			0.00 •	39, 167, 55	OTH EXP-WIRE LINE 2000 .	7830.61
. 7830.60	-			0.00 •	333.08	HAIN EXP-WIRE LINE 2000*	7830.60
. 7830.51	-			0.00 •	592.43	OTHER EXP-N/W CELLULAR .	7830.51
* 7830.50	-			0.00 •	1,562.90	HAIN EXP-N/H CELLULAR I*	7830.50
. 7830.30	-			0.00 •	41,492.22	OTHER UNREGULATED EXP .	7830.30
* 7820.45	-			0.00 •	2,528.34	REPAIR EXP-KEY SYSTEMS .	7820.45
* 7820.41	-			0.00 •	29,995.91	REP EXP-INSIDE WIRE .	7820.41
* 7820.40	-			0.00 •	41,061.42	REP EXP-UNREGULATED CPE*	7820.40
* 7620.35	-			0.00 •	33,517.29	INSTALL EXP-KEY SYSTEMS*	7820.35
* 7820.33	-			0.00 •	86.19	INTERNET EXPENSE - HN .	7820.33
• 7620.32	-		-	0.00 •	94,939.48	INTERNET EXPENSE-SD .	7820.32
* 7820.31				0.00	27,732.23	INSTALL EXP-INSIDE WIRE.	7820.31
· ACCOUNT	DEBIT CREDIT	CREDIT .	ADJUSTMENTS	CREDIT .	TO DATE BALANCE	DESCRIPTION .	NUMBER

WITH ACTIVITY FOR DEC97

* 92232.40		-	0.00 •	275,907.97	CIRCUIT EQUIP-FIBER-SD .	92232.40
92232.20		-	0.00 •	1.582,435.92	COE-"I" CARRIER EQF-SD .	92232.20
. 92232.00		-	0.00 •	328,043,41	COE-CANNIER EQUIP-SD .	92232.00
92212.20		-	0.00 •	0.00	DIG EQUIP SOFTMARE-SD .	92212.20
92212.10		-	0.00 •	2,389,456.01	COE-DIGITAL EQUIP-SD .	92212.10
. 92124.00		-	0.00 •	13,665.22	COMPUTER ACCESSORIES .	92124.00
92123.20		-	0.00 *	1 6 0	CO COMMUNICATIONS EQ-SD*	92123.20
92123.00		-	0.00 •	0.00 [OFFICE EQUIPMENT-SD .	92123.00
92122.00		-	0.00 •	0.00	FURNITURE-SD .	92122.00
1 • 92121.10		-	0.00 •	1,060,774.06	DIAL BUILDINGS-SD .	92121.10
92111.00		-	0.00 •	17,304.58	LAND-SD .	92111.00
92003.00		-	0.00 •	0.00	IEL PLANT U/CONST-W/O .	92003.00
1 . 91439.50		-	0.00 •	10,471,781.51	DEFERRED CHARGES .	91439.50
. 91410.33		-	32,291.66 *	0.00	DEP REL - PUB TEL EQUIP-	91410.55
. 81410.51		-	0.00 -	34,131.59	PUBLIC TELEPHONE EQUIP .	91410.51
1 * 91406.21		-	0.00 •	0.00	BILLABLE I/N-CPE .	91406.21
91402.38		-	0.00 •	903,290.00	INVESTMENTS-RIFC .	91402.38
. 91310.00		-	0.00 •	0.00	PREPAID INSURANCE .	91310.00
91210.00		-	0.00 •	0.00	INT & DIV RECEIVABLE .	91210.00
. 91190.25		-	0.00 •	1,230,847.89	OIH ACCT REC-INTERSTATE.	91190.25
• 91190.18		-	0.00 •	0.00	OTHER ACCT REC-RIFC .	91190.18
* 91190.17		-	0.00 •	0.00 1	OTHER ACCT MEC-LECA .	91190.17
1 . 91190.16		-	0.00 •	1 59 000 9	OTHER ACCT REC-EXPRESS .	91190.16
91190.15		-	0.00 •	17,773.42	OTHER ACCT REC-OTH CARR.	91190.15
. 91190.14		-	0.00 •	80,819.63	OTHER ACCT REC-MCI .	\$11.06116
91190.13	•••		0.00	31,976.70	OTHER ACCT REC-U S WEST.	91190.13
BALANCE .	MAN.	ADJUSTMENTS	ANCE .	TO DATE BALANCE	DESCRIPTION .	ACCOUNT

		F HIIM	WORKING TRIAL BALANCE				
NUMBER	DESCRIPTION	TO DATE BALANCE	CREDIT .	ADJUSTMENTS DEBIT CREDIT	••	NEW BALANCE	· ACCOUNT
92351.00	PUBLIC TELE EQUIP-SD .	0.00	0.00 .	-	• •		. 92351.00
92362.00	. AINDS TEMHINAL EGUIL	13,926.64	0.00 •	-		-	• 92362.00
92411.00	FOLE LINE .	25,838.86	0.00 •	_		-	• 92411.00
92422.00	UNGD COPPER CABLE-SD .	22,344.11	0.00 •	-		-	• 92422.00
92422.20	UNGD FIBER OFFIC CB-SD .	188.80	0.00 •	-		-	• 92422.20
92423.00	BURIED CABLE-SD .	7.817.037.96	0.00 •	-		-	. 92423.00
92423.20	BURIED CABLE-FILLED-SD .	0.00	0.00 •	-		-	• 92423.20
92423 40	BURIED WIRE-SD .	1.922,286.41	0.00 •	-		-	. 92423.40
92423.60	FIBER OFTIC CABLE-SD .	1,637,922.66	0.00 •	-		-	. 92423.60
92426.00	INTRABLDG NETHE CABLE .	51,544.58	0.00 •	-		-	* 92425.00
92441.00	UNDERGROUND CONDUIT-SD .	281,372.58	0.00 •	-		-	. 92441.00
93121,10	DEP RES-DAIL BLDG-SD .	0.00	305,626.15 .	-		-	• 93121.10
93122.00	DEP RES-FURNITURE-SD .	0.00	0.00 •	-		-	• 93122.00
93123.00	DEP RES-OFFFICE EQUIP .	0.00	0.00 •	-		-	• 93123.00
93123.20	DEP RES-CO COMM EQUIP .	0.00	0.00 •	-		-	• 93123.20
93124.00	DEP RES-COMPUTER EQUIP .	0.00	13,665.22 •	-		-	. 93124.00
93212.10	DEF RES-COE-DIGIT EQUIP-	613,469.02	0.00 •	-		-	• 93212.10
93212.20	DEP RES-DIG EQ SOFTHARE.	0.00	0.00 •	-	1	-	* 93212.20
93232.00	DEP RES-CARRIER EQUIP .	0.00 1	267,997.35 *	-		-	• 93232.00
93232.20	DEP RES-"I" CARRIER .	0.00 1	1,281,579.33 *	-		-	• 93232.20
93232.40	DEP RES-FIS OPTIC CIR E*	0.00	0.00 •	-	1	-	. 93232.40
93351.00	DEP RES-PUB TEL EQUIP .	0.00	0.00 •	-		-	• 93351.00
93362.00	DEP RES-OTH TERM EQUIP .	0.00	8,718.45 *	-		-	• 93362.00
93411.00	DEP RES-POLE LINE .	0.00 1	25,838.86 *	-		-	. 93411.00
93422.00	DEP RES-UNDG COPPER .	0.00	15.780.05 •	-		-	. 93422.00
93422.20	DEP RES-UNGD FIBER OFF .	0.00	67.16 •	-		-	• 93422 20

WITH ACTIVITY FOR DECOT

ACCOUNT	DESCRIPTION	TO DATE BALANCE	ALANCE .	ADJUSTMENTS	•	NEW BALANCE	· ACCOUNT
93423.00	DEP RES-BURIED CABLE .	0.00	5,428,897.87	CHEDIT	•••	DESIL CHEDI	· 93423.00
93423.20	DEP RES-BUR CABLE-FILLE.	0.00	0.00 •	-		-	. 93423.20
93423.40	DEP RES-BURIED WIRE .	0.00	1,099,532.21 •	-		-	* 93423.40
93423.60	DEP RES-FIBER OPT CABLE.	0.00	*10,925.96 *	-		-	. 93423.60
93426.00	DEP RES- INTRA MET COLE.	0.00	42,444,20 .	-		-	* \$3426.00
93441.00	DEP RES-UNGD CONDUIT .	0.00 1	73,603.98 •	-		-	. 63441.00
94010.00	A/C PAYABLE-ITG GIFT GC+	0.00	40.00 •	-		-	. \$1010.00
94010.10	A/C PAYABLE OTHER .	0.00 1	138,791.85 *	-			. 94010.10
94010.11	A/C PAYABLE-ATAT .	0.00	0.00 •	1		-	. \$4010.11
94010.12	A/C PAYABLE-NECA .	0.00	0.00 •	-		-	. \$4010.12
94010.13	A/C PAYABLE-U S HEST .	0.00 !	0.11.	-		-	. 94010.13
94010.14	A/C PAYABLE-UNB TOLL .	0.00	0.00 •	-		-	. 84010.14
94010.16	A/C PAYABLE-EXPRESS .	0.00 1	0.00 -	-		-	. 94010.16
94010.17	A/C PAYABLE-LECA .	0.00	0.00 •	-		-	. 84010.17
94010.18	A/C PAYABLE-POLARIS .	0.00 1	0.00 -	-		-	. 84010.10
94010.20	A/C PAYABLE-911 .	0.00	0.00 •	-		-	* 94010.20
94010.22	A/C PAYABLE-911 .	0.00	0.00 -	-		-	* 94010.22
94010.24	A/C PAYABLE-TAP SUR CR .	0,00	0.00 •	-		-	. 94010.24
94010.25	A/P TELE RELAYS .	0.00	0.00 •	-		-	. 94010.25
94010.50	A/C PAYABLE-PED EXCISE .	0.00	9,731.62 •	-		-	* 94010.30
94010.60	A/C PAYABLE-SALES TAX .	0.0	10,849,71 .	-		-	. 84010.60
94010.90	A/C PAYABLE-CITY TAX-SD.	0.00	2,150.54 •	-		-	. 84010.90
94030.00	ADV BILLING & PAYHENTS .	0.00	8,425.48 *			-	94030.00
94040.00	CUSTOMER DEPOSITS .	0.00	0.00 •	-		-	. 84040.00
94070.01	ACC TAXES-FED INCOME .	0.00	318, 320, 70 *	-		-	* 94070.01
94080.10	ACC TAXES-REAL ESTATE .	0.00	0.00 •	-		-	* 94080.10

ANIADAALE ELECOPRODICATIONE WORKING TRIAL BALANCE WITH ACTIVITY FOR DECAY

. 95081.00	-		-	307.374.09 •	0 00	LDI END USER REV-SD .	95001.00
. 95060.40	-		-	4,054.00 *	0.00 1	OTHER LOCAL SERVICE-SD .	93060.40
. 95060.20	-		-	119,932.65 *	0.00 1	OTH OFT LOC SER HEV-SD .	95060.20
. 95060.05	-		-	474.46 *	0.00	900 BLOCKING S/C-SD .	95060.05
• 93060.03	-		-	13.00 -	0.00	OTH LOC SER PIC/LDS-SD .	95060.03
* 95060.01	-		-	7,510.00 •	0 00 1	OIN LOC SER PIC/LDI-SD .	10.09056
9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	-		-	39, 343, 00 .	0.00 1	OTH LOC SER REV-SD .	95060.00
95040.00	-		-	1,053,08 *	0.00 [LOC PRI LINE REV-SD .	95040.00
* 95010.00	-		-	0.00 •	0.00	PUBLIC TELEPHONE NEV-SD*	95010.00
95002.00	-		-	4.085.35 *	0.00 1	EAS REVENUE-SD .	95002.00
. 95001.00	-		-	1,307,136,06 •	0.00	BASIC AREA REVENUE-SD .	95001.00
. 94550.42	-		-	0.00 •	0.00 1	ACCUMULATED EARNINGS .	94550.42
. 94550.41	-		-	0.00 •	0.00	NON-PATRONAGE CAPITAL .	94550.41
. 94550.40	-		-	120, 210. 27 •	0.00	PAT CAPITAL ASSIGNABLE .	94550.40
. 94550.30	-		-	5,000,000.00 .	0.00	COMMON STOCK .	94550.30
* 94550.20	-		-	0.00 •	0.00	MET MARGINS INTRASTATE .	9+550, 20
* 94550.10	-		-	495,463.61 .	0.00	NET INCOME .	\$4550.10
. 94550.00			-	0.00 •	495,463.61	BALANCE INCOME EARNED .	94550,00
. 84360.00	-		-	0.00 •	0.00	OIR DEF CR-EDUCATION FD.	94369,00
. 84340.10	-		-	135,200.00 *	0.00	DEFERED PEDERAL INC TAX*	94340.10
* 94210.11	-		-	16,011,840.81 .	0.00 1	. KARIO-IREG GROUNT	94210.11
. 94120.10	-		-	0.00 •	0.00 1	CUR INT ACC-RIFC .	94120.10
. 94080.70	-		-	305.99 •	0.00 1	ACC TAXES-CITY TAX .	94080.70
* 94080.60	-		-	611.98 •	0.00 1	ACC TAXES-ST USE TAX-SD*	94080.60
. 94080.25	-		-	5,086.36 .	0.00 1	ACC TAXES-PSC ACCESS-SD*	94080.25
NUMBER	DEBIT CREDIT	CHEDIT	ADJUSTMENTS CRE	CREDIT	DEBIT CREE	ACC TAXES-GROSS REV-SD .	NUMBER 94080.20

NUMBER 95082.00 96210.20 96210.10 96210.00 96124.00 96123.20 96123.00 96122.00 96121.00 95300.00 95280.00 95270.00 95260.10 95260.00 95250.00 95240.00 95230.20 95230.00 95110.00 95100.99 95100.00 95084 40 95084.20 95084.00 95083.00 95082.20 MEPAIR OF COE-LOCAL-SD . RENT EXPENSE-U S WEST . CON & DIS AT HDF-SD COMPUTER ACCESSORIES CO COMMUNICATION EXP-SD. OFF EQUIP EXPENSE-SD FURNITURE EXPENSE-SD LAND & BLDG EXPENSE-SD . UNCOLLECTIBLE REVE-SD . INTRA BILL/COLLECT-SD INTER BILL/COLLECT SD . OTH REGULATED REV-SD MISCELLANEOUS REVENUE . CORPORATE OPERATING REV-RENT REVENUE-SD LISTING-SD DIRECTORY REVENUE-SD HATS-REVENUE-SD PROGRAM DEVELOPMENT HESSAGE REVENUE-SD LDS SWT ACCESS REV-SD . LDS COMM LINE REV-SD STATE SP ACCESS REV-SD . LDI SPC ACCESS REV-SD . LDI SHI ACCESS REV-SD . LDI COMMON LINE REV-SD . DESCRIPTION 26, 524, 30 | 60,025.66 17,613.67 30, 361.02 [12,632.25 TO DATE BALANCE 0.00 | 19.68 16.02 | 0.00 1 0.00 0.00 | 0.00 1 0.00 0.00 | 0.00 0.00 | 0.00 | 0.00 0.00 1 0.00 0.00 0.00 1 0.00 0.00 0.00 0.00 | 1,438,931.86 * WITH ACTIVITY FOR DECST WORKING TRIAL BALANCE CREDIT 396,271.36 . 924,723.34 . 364,044.52 . 125,977.37 . 163,421.94 . 89.340.88 . 71,980.64 . 37,783.61 . 40,206.57 . 17, 102, 78 . 74.607.53 . 7, 352.76 . 1,987.39 . 2,757.60 . 0.00 . 0.00 . 0.00 . 0.00 . 0.00 . 0.00 . 0.00 . 0.00 . 0.00 . DEBIT | CREDIT . SINTHISUCUK DEBIT | CREDIT . NUMBER . 96210.20 . 96210.10 . 96210 00 . 96124.00 . 96123.20 . 96123.00 . 96122.00 * 95121.00 . 95300.00 * 95280.00 . 95270.00 * 95260.10 . 93260.00 . 95250.00 . 95240.00 . 95230.00 . 93100.00 . 83084.40 * 95084.20 . 93084.00 . 95063.00 * 95082.20 . 95082.00 . 95230.20 . 95110.00 . 95100.99

* 96613.20	-	•	-		0.00 .	2,914,26	TIC TONG DIST EXA ININV.	40013.40
. 96613.00	-		-		0.00	10,000.47		
* 96612.00	-		-		0.00	2,100.00	1	
						100 66	SALES EXPENSE-BROWN ATED-	98612.00
. 98611.00	-	-	-		0.00 •	7,688.32	HARKETING EXPENSE-REG .	96611.00
. 98565.00	-	-	-		0.00 •	352,537.52	AMORTIZATION EXPENSE .	96565.00
. 96561.00	-		-		0.00 •	1,323,738.47	DEPRECIATION EXPENSE-SD.	96361.00
* 98540.00	-		-		0.00 •	192,021.78	ACCESS EXPENSE .	96340.00
. 96535.00	-		-		0.00 •	34,022.67	ENGINEERING EXPENSE .	96535.00
* 96533.50	-		-		0.00 -	1,881.68	TESTING-SUB CXR-SD .	96533.50
. 96333.40	-		-		0.00 -	454.71	TESTING-EAS-SD .	96533.40
. 96333.30	-		-		0.00 •	353.88 [TESTING-TOLL-SD .	96333.30
. 96333.20	-		-		0.00 •	958.74	TESTING-LOCAL-SD .	96533.20
. 96333.00	-		-		0.00 •	3,639.37	DISPATCHING EXPENSE-SD .	96533.00
* 96531.00	-		-		0.00 •	38,861.78 [FOWER EXPENSE-50 .	96531.00
* 96512.00	-		-		0.00 •	1 00.0	PROVISIONING EXPENSE .	96512.00
* 96423.00	-		-		0.00 •	294,204.18	BURIED CABLE & WIRE-SD .	96423.00
* 96351.00	-	1	-		0.00 •	1 69 140	PUBLIC TEL EQUIP EX-SD .	96351.00
* 96232.20	-		-		0.00 •	1 84 616'6	COE-"I"CARRIER EQP-SD .	96232.20
* 96232.00	-	-	-		0.00 •	446.16	COE-CARRIER EQUIP-SD .	96232.00
* 96230.40	-		-		0.00 •	10.099.47	REP SUB CXR-SUB TERM-SD.	96230.40
* 96230.30	-		-		0.00 •	4,215.75	MEPAIR OF COE-SUB CXN-S.	96230.30
. 96230.20	-		-		0.00 •	700.63	REPAIR OF COE-EAS-SD .	96230.20
• 96230.10	-		-		0.00 •	54,288.32 [REPAIR OF COE-TOLL-SD .	96230.10
. 98212.10	-		-		0.00 •	3,335.39	COE-DIGITAL EQUIP-SD .	96212.10
. 98210.40					0.00	1,258.60	REP OF COE-CLI & 911-SD-	96210.40
· ACCOUNT	HEW BALANCE	11630 .	ADJUSTMENTS EBIT CREDIT	DEBIT	CREDIT .	DEBIT DATE BALANCE	DESCRIPTION	MUMBER
				,	WITH ACTIVITY FOR DECS7	W HIIM WO		
						unar.		

WITH ACTIVITY FOR DECS?

97110.00	-	0.00 0.00 •	INCOME-CUSTOM HORK .	97110.00 1
96728.70	-	0.00 0.00 •	OTHER GEN & ADM-PLT OFR.	96728.70 0
96728.20	-	3,773.30 0.00 •	INSURANCE EXPENSE . 3,7	96728.20 1
96728.10	-	131.69 0.00 •	OTH GEN & ADM EXPENSE . 1	96728.10 (
96728.00		161,493.15 0.00 •	OTH GEN & ADM EXPENSE . 161,4	95728.00 0
96726.00	-	2,162,26 0.00 •	PROCUREMENT EXPENSE . 2,1	96726.00 1
• 96725.00	-	1,316.44 0.00 •	LEGAL EXPENSE . 1,5	96725.00 1
96724.00	-	82,701.07 0.00 ·	COMPUTOR MANAGEMENT . 82,7	96724.00 (
1 • 96723.00	-	4.758.26 0.00 ·	HUMAN RESOURCES EXPENSE* 4.7	96723.00
96722.10	-	32,801.91 0.00 •	NEWSLETTER EXPENSE . 32.6	96722.10
96722.00	-	13,938.14 0.00 •	EXTERNAL RELATIONS . 15,9	96722.00
96721.00	-	130,074.58 0.00 •	ACCOUNTING/FINANCE EXP . 130,0	96721.00
• 96711.20	-	37,484.07 0.00 •	OTHER EXECUTIVE EXPENSE* 37.4	96711.20
• 96711.11	-	100.00 0.00 •	DIRECTOR SPOUCE EXPENSE*	96711.11
96711.10		12,700.00 0.00 •	DIRECTOR'S EXPENSE . 12,7	96711.10
• 96711.00	-	61,523.36 0.00 •	EXECUTIVE EXPENSE . 61.5	96711.00
• 96623.40	-	0.00 14.16 •	CUSTOMER BAL-WRITE OFF .	96623.40
• 96623.31	-	6,497.37 0.00 •	NECA EXPENSE . 6.4	96623.31
• 96623.30	-	10,174,22 0.00 •	CABS EXPENSE . 10,1	96623.30
• 96623.21		222.99 0.00 •	COLLECTORS EXPENSE-UNC . 2	96623.21
• 96623.20	-	3,415.43 0.00 •	DELINQUENT COLLECTIONS . 3.4	96523.20
• 96623.10	-	498.37 0.00 *	PAYSTATION COLLECTIONS	96623.10
• 96623.01	-	0.00 1 0.00 •	SERIVCE ORDER INFO .	96623.01
• 96623.00	-	257,004.23 0.00 *	CUSTOMER SERVICES EXP . 257.0	96623.00
• 96622.00	-	53,391.79 0.00 •	DIRECTORY EXPENSE . 53.3	96622.00
DEBIT CREDIT . NUMBER . 96621.00		CREDIT	CALL COMPLETION EXP . 18,76	
	ADJUSTHENTS .	TO DATE BALANCE .	DESCRIPTION . I	VCCORL

97820.32

INSTALL EXPENSE-SD ...

19,930.91 |

0.00

* 97820.35

HORKING TRIAL BALANCE HITH ACTIVITY FOR DEC97

		WITH AC	HITH ACTIVITY FOR DECS?				
CCOUNT	DESCRIPTION	DEBIT CRE	CHEDIT .	ADJUSTMENTS DEBIT CREDIT		DEBIT CREDIT	- ACCOUNT
7220.00	OPERATING TAXES-FED INC.	414,887.59	0.00				• 97220.00
7240.00	OPERATING TAXES-OTHER .	86.39	0.00 •	-		-	• 97240.00
7240.10	OPERATING TAXES-REAL ES-	0.00	0.00 •	-		-	. 97240.10
7240.20	OPERATING TAXES-GRO REV-	240,082 90	0.00 •	-		-	. 97240.20
7240.30	PSC ASSESSMENTS .	3,088.36	0.00 •	1		-	. 97240.30
7310.00	PIVIDEND INCOME .	0.00 1	0.00 •	-		-	• 97310.00
7320.00	INTEREST INCOME .	1 00.0	11,811.30 •	-		-	• 97320.00
7360.00	RENT/LEASED PROPERTY .	0.00	0.00 •	-	1	-	. 97360.00
7370.00	SPECIAL CHARGES .	2,190.25	0.00 •	-		-	* 97370.00
24.00.00	OTHER NON-OPERATING TAX+	6,136.09	0.00 •	-		-	. 97400.00
37400.20	NON-OPR FED INC TAX .	0.00 1	0.00 •	-		-	. 97400.20
97510.00	THE ON LED-OTHER .	1,071,523.04	0.00 •	-	1	-	. 97510.00
97540.00	INT EXP-CUST DEPOSITS .	85.70	0.00 •	-		-	. 97540.00
97540.10	OTH INTEREST DEDUCTIONS*	0.00	0.00 •	-		-	* 97540.10
97810.00	OTHER UNREG REVENUE .	0.00 1	125.27 •	-		-	* 97810.00
97810.20	LEASE REV-UNREG-SD .	0.00 1	7,762.30 •	-		-	. 97810.20
97810.30	INSTALL/REP REV-UNREG-S*	0.00	13,355.30 •	-		-	. 97610.30
97810.32	WIRE MAINT REV-UNREG-SD*	0.00	104,258.88 *	-		-	. 97810.32
97810.40	SD INTERNET REVENUE .	0.00 1	14,539.21 *	-		-	. 97810.40
97810.51	PAYPHONE COMPENSATION .	0.00	6,267.07 •	-		-	• 97810.51
97810.60	CELLULAR REV-WIRE 2000 .	0.00	7,195,79 •	-		-	. 97810.60
97820.30	INSTALL EXP-UNREG CPR .	26,268.00	0.00 •	-		-	. 97820.30
97820.31	INSTALL EXP-INSIDE WIRE.	9,245.89	0.00 •	-		-	* 97820.31

						-					
. 97840.55	-				0.00 *		204.40	20	PUBLIC TELEPHONE DEPREC*	5	97840.55
. 97840.51	-				0.00 .		875.22	87	PAYPHONE BASIC SERV EXP*		97840.51
* 97830.60	-				0.00 •		780.55	78	Hein Exp-Wire Line 2000*	1	97830.60
. 97830.30	-				0.00 •		68.34		OTHER UNREGULATED EXP .		97830.30
. 97820.45	-				0.00 •		774.52	77	REPAIR EXP-KEY SYSTEMS .		97820.45
* 97820.41					0.00 •	8	6.37	11,816.37	REP EXP-INSIDE WIRE .		97820.41
· ACCOUNT	DESIT CREDIT	• • •	ADJUSTMENTS DEBIT CREDIT	SUCGY		TO DATE BALANCE CREDIT	DATE	11830	DESCRIPTION		NUMBER
					HITH ACTIVITY FOR DECS?	ACTIVIT	RITH				

INVEST	BOOK INV	KNOWN & MEASURABLES		PER STUDY
2108	17.305	0		17,105
2109	1.074.439	0	0	1,074,419
2110	1,091,744	0	0	1.091.744
2211	0	0		0
2212	2.589,456	0	(795.146)	1.794.310
2215	0	0	0	
2210	2,589,456		(795 146)	1.794.310
2220	0	0	0	
2231		0		
2212	2,186,287		769,014	
			100.014	
2230	2,186,387	0	789.014	2,975,401
2311	0		0	
2321			. 0	
2341			0	
2351				
2362	13.927	0	(13,927)	
****	13.72		(13,927)	
2310	13.927	0	(13.927)	*********
2411	25.819	0		0
2412	42,919	0	0	25.819
2421	0		-	0
2422			0	0
	22,533	0	0	22,533
2426	51,545	0	0	11.577,247
2431	01,145	0	0	51,545
2441	291,373	0	0	0
****	281.273		0	281.373
	1,959,537		**********	**********
2681	0	0	0	11,958,537
2682	0	0	0	
		9	0	9
2680				
2010			0	
2001	7,840,051	0	(20.059)	
1101	7,840,032	0		17.819.992
2001			0	
2204			1,114,153	1.311.111
2205	0		0	2
1220		9		
1402	0		- 1	1
CAC	0		0	0
3100			0	0
3410	100			
3420				
2400				
1500				
4240			100	

HET W/O CNC 9,343,642 0 1,109,149 10,452,791

RESERVE	BOOK RES	KOKOWN &	STUDY	BOOK RES
	*********	**********		
2109	219.291			
****	219.291		0	319,291
2110	319.291	0	0	319.291
2211		0		2.7,71
2212	(611,469)		(6.132)	(619,601)
2215		0	0	0
2210	(613,469)		(6, 132)	619,6011
2220	0		0	9
2211		9		
2212	1.549.577		0	1.549.577
2210	1.549.577		0	1,549,577
2111		0		
2321	0	0	0	0
2341	0			
2351	0		0	
2362	8.718	0	(8,718)	0
	*********	*********		
2310	8.718		(8,718)	0
2411	25,839	0	0	25.829
2412	9	0	3	
2421		0	0	
2422	15,847	0		15,847
2423	6,119,256	0		6,919,116
2426	42,444	0	0	42,444
2431	0	0	0	0
2441	73.606	0	0	73,606
2410				
2681	7,097,092	0	0	7,097,092
2442	0	0	0	
			0	
2482			5	
	7			
3136	0.161.209		14.850	1.346.359
				9,249,159
2422			4	
1400		0		
1540		0	0	2
4340	135,200			135,200
34		*****		**********
TOTAL	8.496.409	0	(14,850)	8.481,559

INTRASTATE TELEPHONE COMPANY

12/31/97

SUMMARY OF PLANT ADJUSTMENTS

	ACCOUNT	*1	*2	#3	#4	#5	#6	TOTAL
	2108							
	2109							
	2212	(789,014)			(6,132)			(795,146)
	2215	(10.1014)			(0,134)			
	2231							
	2232	789,014						789.014
	****	101,014						789.014
	2311							
	1412							
	£362			(13,927)				(13.927)
	2422			112,7417				(13.32.1)
	2441							
	3100-2109							
	3100-2212				6,132			6.132
	3100-2215				0,174			
	3100-2231							
	3100-2232							
	3100-2311							
								No. of the last of
	3100-2362			8.718				8,718
	3100-2421			00				
	3100-2422							
	3100-2431							
	3100-2441							
	2002							
	2003		1.114.358					1,114,358
	2004							
	1220							
	1400							
	1190							
	4010							
DISALLO			(1.114.358)	5.200				(1.109,149)
DISALLO	WEDRES							
PARITY		0	0	0				0

INTRASTATE TELEPHONE COMPANY 12/31/97

	PLANT ADJUSTMENTS	ACCOUNT	DEBIT	CREDIT
1.	COE - CIRCUIT COE - SWITCHING TO TRANSFER COE CATEGORIES TO PROPER ACCOUNTS FOR TCS ALLOCATIONS	2232 2212	789,014	789,014
2.	PLANT UNDER CONSTRUCTION MISC INCOME NON COST TO TRANSFER PLANT UNDER CONSTRUCTION FROM INTERSTATE TELECOMMUNICATIONS COOP.	2003 7380	1,114,358	1,114,358
3.	MISC INCOME - NON COST ACCUM DEPREC - OTHER TERM EQUIP OTHER TERM EQUIP TO REMOVE NON-RI 7 EQUIP FOR TARIFF PURPOSES	7380 3100-2362 2362	5.209 8.718	13,927
4	ACCUM DEPREC - COE SWITCHING COE SWITCHING TO RETIRE N'A COE EQUIPMENT	3100-2212 2212	6.132	6,132
			1.923.431	1,923,431

INTRASTATE TELEPHONE COMPANY INC.

1997 ALLOCATION OF A/C 4340

STUDY A/C's (excluding land)		ALLOCATION OF A/C 4340
A/C 2109	1,074,439	8,160
A/C 2210	1,794,310	13,627
A/C 2220	0	0
A/C 2230	2,975,401	22,596
A/C 2310	0	0
A/C 2410	11,958,537	90,817
A/C 2001 less 2108	17,802,687	135,200

INTRASTATE TELEPHONE COMPANY 1997 INTRASTATE ACCESS TARIFF PLANT (12-31-97) EXPENSES (12-31-97)

FIXED CHARGE ALLOCATION

1) CAPITAL STRUCTURE	AVERAGE	,

EQUITY	5,120,210	24.2301
DEST	16,011,841	75.770
TOTAL	21,132,051	100.000

2) ADJUSTED EQUITY

EQUITY FROM ABOVE	5,120,210
NON-TEL DIVESTMENT	903.290
ADJUSTED EQUITY	4,216,920

1) RECOMPLITE CARTTAL STRUCTURE

3) RECOMPUTE CAPITAL STRUCTURE		

ADJUSTED EQUITY (STEP 2)	4,216,920	20.8461
DEST FROM ABOVE	16.011,841	79.1541

TOTAL	20,228,761	100.000

4) COMPUTE ACTUAL COST OF DEST

***********************	*******
ACTUAL FIXED CHARGES	1,071,523
DEBT FROM ABOVE	16,011,841

COST OF DEST	6.6921

S) WEIGHTED COST OF DEST

DEST . (STEP 3)	79,1541
COST OF DEST (STEP 4)	4.6924

WEIGHTED COST OF DEST	5.2574

4 ACCUSED FINED CHARLES

WEIGHTED COST OF DEST STEP 51	5.2979
AVERAGE NET INTESTMENT	10,452,791
ADJUSTED FIXED CHARGES	553.684

STUDY FIXED CHARGES (LESSER OF STEP 6 OR ACTUAL)

553.684

	FIXED (CHARGE WORKPAP	ER	INTRASTATE TELEPHONE COMPANY				
					1997 INTRASTATE ACCESS TAKIFF			
	A/C		12-11-97	AVERAGE				
			*********	********				
	late Equ							
ADD	4510	0		0	Capital Stock			
	4520	0			Add. Paid in Capital			
	4540	0		0	Other Capital			
	4550	0	5.120,210	5,120,210	Retained Earnings			
	4320	0			Unamort: Opr: ITC Net (Doe not apply to WISC comp.)			
LESS	4570	0			Treasury Stock			
	****				treasury stock			
	EQUITY	0	5,120,210	5,120,210				
	******			3,120,210				

2. Calcu	tere ten							
	4021				Notes Pavable			
	4210		16.011.841					
	4220		10.011.841		Funded Debt			
	4230			0	Premium on LT Debt			
	4240				Discount on LT Debt			
	4250			0				
	4260			0	Oblig. Under Capital Leaner			
	4270			0	Advances From Affiliated C			
	4270				Other LT Dept			
	4050		0		Current Maturities - LT Det			
	4060	0			Current Mat Captial Leas			
		**********		********				
	DEST	0	16,011,841	16.011.841				

Calmit	are Book	Fixed Charge						
		1.071.523			Interest on Funded Debt & C			
1 1	7510	.,			Amost, on Debt Issuance Ext			
	7540				Other Interest Deductions			
LESS					Interest on Customer Terre			
					.m.eren on Jastoner . spice.			
	FXCHS	1 071.521						
Artest	tra Non-	Telephone Net						
ADD:		rerabuous Net	investment					
	1402		903.290		investment in Affiliated Co			
	1406		903.290		Investments in Nonaffiliate			
	1406	0	0	0				
	1220			0	Sinking Funds			
	2006							
LESS			0		Non-Operating Plant			
2003			0		RTB Stock (ONLY)			
		0	903.290	901.290				

ACCOUNT	1	4.121	4.122	4.123	4.13	4.23	4.3	TOTAL
2212	1,765,014	41,167	0	173,797	340,828	144,239	118,279	2,583,324
AJE #2	29,296	-41,167	0	-173.797	-340,828	-144,239	-118,279	-789,014
TOTAL	1,794,310	0	0	0	0	0	0	1,794,310
2232	29,296	93,839	0	403,142	1,061,605	327,570	270,937	2,186,389
AJE #2	-29,296	41,167	0	173,797	340,828	144,239	118,279	789,014
TOTAL	0	135,006	0	THE RESERVE	1,402,433	471,809	389,216	2,975,403
				**				

Cat 4.123 represents special service. Assign directly to other.

OUTSIDE PLANT SUMMARY

ACCOUNT	SUBS 1	EAS 2.1	2.2	SPL 2.3	TOLL 3	H/R 4	TOTAL
2411	25,839						25,839
2422	22,533						22,533
2423	9,793,554	256,504		196,089	666,587	664,513	11,577,247
2426	51,545						51,545
2441	281,373						281,373
TOTAL	10,1/4,844	256,504		196,089	666,587	664,513	11,958,537

INTRASTATE TELEPHONE CO. INC.	
12/31/97 STATE TARIFF	LOOP SUMMARY
MESSAGE TEL LOOPS	6,890
SPECIAL SERVICE	
INTRASTATE INTRALATA	79
INTRASTATE INTERLATA	0
INTERSTATE	50
NON-BI	0
TOTAL SPECIAL SERVICE	129
TOTAL LOOPS	7,019

12/31/97

CIRCUIT MILE ANALYSIS

MESSAGE TEL	ROUTE MILES	12/31/97 CIRCUITS	CIRCUIT
WEBSTER TO POC	119.36	168	23,052.48
CLARK TO POC	12.45	124	10.223.80
CASTLEWOOD USWC POM TO POC	88.59	- 45	4,075,14
		338	34.351.42

		ATE	INTER	NON	STA	TE	INTER	NON	
	INTRA	INTER	STATE	81	INTRA	INTER	STATE	91	TOTAL
12/31/97 SPL SVC CIRCUITS	0	0							0
12/31/97 SPL SVC CCT M.					0.00	0.00	0.00	0.00	0.00
TOTAL 12/31/97 CIRCUITS									338
TOTAL 12/31/97 CIRCUIT MILES									34351 42

CODE 07	12-31-96	KAM	STUDY	
	PER BOOK	ADJUST	ADJUST	PER STUDY

6110	0	0		
6120	30.397	0	0	10, 197
6210	108,761	0	175,414	284,175
6220	0	0	0	0
6230	73,068	0	19,206	92,274
6310	842	0	(842)	0
6410	294,204	0	11,105	105,109
	*********	**********	**********	
6999	507,272	0	204,883	712.155
6510	0	0	0	
6530	80,174		943	81.117
6540	192,022	0	(192,022)	
6561	1.323.710		(2.141)	1.321.547
6562	0			
6563	. 0			
6564	0			
6565	352.538		(352,518)	

6540	1,676,276	0	(354,729)	1 321.547
6599	1.948.472	0	(545,808)	1,402,664
6610	24,251		(3, 395)	20.856
6620	349.957	0	20,729	370,685
	*********		*************	
	374.208	. 0	17.333	391.541
6710	111.807	0		111,807
6720	435,370	10,000	(65,686)	199.684
			***********	*********
6799	547,177	30,000	(65,686)	511,491
7240	245.257	0	[245,257]	
7370	2.190	0	0	2,190
	********	**********	***********	
1999	3,624,576	30,000	(634.535)	3,020,041

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6119													=	113		
6120																
6216																
														175.414		
6229																
6239						****										
6310						17,000										
6410		1 505													16797	
														9 67.0		
6510																
6439		****														
6519																
														410.000		
1959														100000		
6562															(2,191)	
6563																
6545																
										(152,538)						
											13 800.					
			(6,475)			(7,135)					(acre)		******			
1												(Distant	(30)			
	(10,174)	21,370		(81,618)		(12,671)	(868)	(4.497)	11			-				
6427	10,174	48.347	6.475	81 418												
6628														7,008		
6710																
6730		133 166														
								6,417	(11)							
7240					A. 10 16.00											
7370					1165,6551											
4010																
\$200																
5230													3,158			
5240												24.636				
7389					345,257		164			352,538	3,395				1011	
PARITY																

John Staurulakis, Inc.

INTRASTATE TELEPHONE COMPANY 01/01/97 - 12/31/97

	EXPENSE ADJUSTMENTS	ACCOUNT	DEBIT	CREDIT
1.	CUSTOMER SERVICES - COMMERCIAL	6623	4,686	-
	TO TRANSFER LABOR EXPENSE TO PROPER ACCT	6622		4.636
2.	REVENUE ACCOUNTING CUSTOMER SERVICES - COMMERCIAL	6627 6623	10,174	10.174
	TRANSFER CABS EXPENSE TO PROPER ACCT	0023		10,174
3.	CABLE & WIRE EXPENSE	6410	1,505	
	NETWORK OPERATIONS EXPENSE	6530	943	
	CUSTOMER SERVICES - COMMERCIAL	6623	21,370	
	REVENUE ACCOUNTING	6627	48.347	
	GENERAL & ADMINISTRATION TO PROPERLY ALLOCATE COMPUTER EXPENSE	6720		72.165
	PER TIME STUDY			
4.		6627	6,475	
	CALL COMPLETION	6621	0.412	6,475
	TO TRANSFER ACOUNTING SERVICES EXPENSES			0,473
5.	REVENUE ACCOUNTING	6627	81,618	
	CUSTOMER SERVICES - COMMERCIAL TO TRANSFER CUSTOMER SERVICE EXPENSE PER TIME STUDY	6623		81,618
6.	MISC. INCOME NON COST			
	OTHER OPERATING TAXES	7380	245,257	
	TO REMOVE NON AD-VALOREM TAXES	7240		245,257
7.	COE-CIRCUIT	6230	19.206	
	CUSTOMER SERVICES - COMMERCIAL	6623		12.071
	CALL COMPLETION TO TRANSFER DATA BASE QUERY CHARGES	6621		7.135
8.		7380	498	
	CUSTOMER SERVICES - COMMERCIAL TO REMOVE PAYSTATION COLLECTION EXPENSE	6623		498
9	GENERAL & ADMINISTRATION	6720	6.40	
	CUSTOMER SERVICES - COMMERCIAL TO TRANSFER NECA EXPENSE TO PROPER ACCT	6023		6,497
10.	CUSTOMER SERVICES - COMMERCIAL	6623	18	
	GENERAL & ADMINISTRATION TO TRANSFER TRS FEES TO PROPER ACCT	6720		18

01/01/97 - 12/31/97

EXPENSE ADJUSTMENTS	ACCOUNT	DEBIT	CREDIT
MISC. INCOME NON COST	7380	352.538	THE REAL PROPERTY.
	6565		352,538
TO REMOVE AMOR! GOODWILL DEPREC EXPENSE			
MISC INCOME - NON COST	7380	3,395	
	6610		3,395
TO REMOVE NON REGULATED MARKETING EXPENS	E		
DIRECTORY REVENUE	5230	24.656	
DIRECTORY EXPENSE	6622		24,656
TO NET DIRECTORY REVENUE WITH EXPENSE			•
BILLING & COLLECTING REVENUE	5280	5,158	
CALL COMPLETION	6621		5.158
TO NET REVENUES WITH EXPENSE			
COE SWITCHING EXPENSE	6219	175.414	
CABLE & WIRE EXPENSE	6410	9.600	
	6627	7,008	
	6540		192,022
	ALS		
RECORDING FUNCTIONS TO PROPER ACCT			
MISC INCOME - NON COST	7380	3.033	
	6310		842
	6561-2351		102
DEPREC EXPENSE - OTHER TERM EQUIP	6561-2362		2.089
TO REMOVE NON-REG PAYSTATTION / OTHER TERM	EXPENSE		
		1.027,396	1,027,396
	MISC. INCOME NON COST DEPREC - AMORT GOODWILL TO REMOVE AMORT GOODWILL TO REMOVE AMORT GOODWILL TO REMOVE AMORT GOODWILL TO REMOVE NON COST MARKETING TO REMOVE NON REGULATED MARKETING EXPENS BIRCTORY REVENUE DIRECTORY REVENUE WITH ENPENSE TO NET DIRECTORY REVENUE WITH ENPENSE BILLING A COLLECTING REVENUE CALL COMPLETION TO NET REVENUES WITH EXPENSE CALL COMPLETION TO NET REVENUES WITH EXPENSE CASE SAVING BANKET SAVING TO TRANSFER EXPENSE FOR SWITCHING / UMBILLICY RECORDING FUNCTIONS TO PROPER ACCT MISC. INCOME - NON COST OTHER TERM EXPENSE DEPREC EXPENSE - PORE TERM ET DEN DEPREC EXPENSE - OTHER TERM EQUIP DEPREC EXPENSE - OTHER TERM EQUIP DEPREC EXPENSE - OTHER TERM EDUIP DEPREC EXPENSE - OTHER TERM EQUIP	MISC. INCOME NON COST	MISC. INCOME NON COST

|--|

FARITY

John Staurulakis, Inc.

01/	01/97 - 12/31/97	KNOWN & MEAS	URABLE CHANGES	
	EXPENSE ADJUSTMENTS	ACCOUNT	DEBIT	CREDIT
1.	GENERAL & ADMINISTRATIVE MISC INCOME - NON COST TO ACCOUNT FOR TARIFF FILING COST	6720 7380	30,000	30,000
			30.000	30,000

1997 TOLL COST STUDY

A/C 6622 NUMBER SERVICES

1)	BALANCE per BOOK	53,392
2)	TO 6623 - TO TRANSFER LABOR	(4,686)
3)	TO NET DIRECTORY REVENUE WITH EXPENSE	(24.656)
4)	BALANCE per STUDY	24,050

SD Directory Allocation

WHITE PAGES	346	0.841849	20.246
YELLOW PAGE	65	0.158151	3,804
TOTAL	411	1.000000	24,050

INTRASTATE TELEPHONE COMPANY 12/31/97 TOLL COST STUDY

	ACC	OUNT	6623
CUSTO	MER	SERV	ICES

ACCOUNT 6623 TRIAL BALANCE AMOUNT	5	277,797
FROM VARIOUS ACCTS - TRANSFER LABOR EXPENSE		4.686
TO A/C 6627 - TRANSFER CABS EXPENSE		(10,174)
FROM A/C 6720 - ALLOCATE COMPUTER EXPENSE		21,370
TO A/C 6627 - TRANSFER EXPENSES PER TIME STUDY		(\$1,618)
TO A/C 6230 - TRANSFER DATA BASE QUERY CHARGE		(12,071)
TO AIC 7380 - REMOVE PAYSTATION COLLECTION EXPENSES		(498)
TO A/C 6720 - TRANSFER NECA EXPENSES		(6,497)
FROM A/C 6720 - TRANSFER TRS EXPENSES		18
ACCOUNT 6623 STUDY AMOUNT	5	193.013

ALLOCATIONS	IA/IA	LAER	INTER	OTHER	TOTAL
DIR					
TRS FEES			18		18
			Shirt	/	
			Lating		
			1 L		

LOCAL CONSECTAL INFRATIONS . THE STOWN ARMY TO

	Proce SUPPLICIAL PREMITORS . TIME STUDY RESULTS		
	- Order Processing - Local	28.301	111
	- Order Processing - WATS & other discounted toll	0.001	(2)
	- Order Processing - Special Service	0.871	(31
	- Order Processing - Directory Advertising	1.574	(41
	- Order Processing - Equal Access Presubscription	4.891	(5)
	- Payment and Collection Activity	46.471	(6)
	- Bill Inquiry - Local Service	5.241	(2)
	- Bill Inquiry - Toll Service	0.179	(8)
	- Bill Inquiry - Special Service.	0.701	(91
	- Bill Inquiry - Subscriber Line Charge	10.921	1101
interexthan	ge Carrier - Order Processing - Switched Access	0.001	
	- Order Processing - Special Service	0.004	
	- Order Processing - Billing & Collecting	0.004	
	- Payment and Collection Activity	0.874	(14)
	- Bill Inquiry - Switched Access	0.001	(15)
	- Bill Inquiry - Special Service	0.001	(16)
	- Bill Inquiry - Billing and Collecting	0.001	(10)
Coin - Coll	ection and Counting	0.004	(11)

					100.004	
ccount 6623 Study Total			***************************************			
account earl study Total		\$192,995		Carrier Access Bil		
					ess, Including CCL.	
ivate Line Loope: State In-		790			State IntraLATA	\$1,089,52
State in		9			State InterLATA	\$220,17
Interstat		50			Interstate	\$1.355.93
Non-BI		0				
				Special Acce	11	
nd User WATS & Discounted To				-	State IntraLATA	
State Int		6,470			State InterLATA	
State Int		59			Interstate	\$49.97
interstat		1.651				
				Billing and	Collecting	
nd User Willed Messages					State IntraLATA	\$97,71
State Int		452.705			State Interlata	2.1
State int		42,219			Interstate	95.62
Interstat		156,739				
				Paystation Toli Re-	enue	
otal End User Billing Local				Joint Payerasi	en .	
			\$110,734		State IntraLATA	
Private Line		Introlata	\$2		State InterlaTA	
		InterLATA	\$0		Interstate	
	· Inters		80			
Subs. Line Chrg.		IntralATA	80	Limited Paysta	tion)	
		InterLATA	10		State IntraLATA	
	- Inters		\$26,970	-	State InterLATA	
Tell		IntraLATA	\$109,979		Interstate	
	state	Interlata	\$1.514			

		TOLL			PRIVATE LINE				
		STATE IntraLATA	STATE InterLATA	INTERSTATE	STATE IntraLATA	STATE InterLATA	INTERSTATE	OTHER	TOTAL
EXPENSE:	CODE			Snoot ; Line 197 Column 2				Sheet v Line 24 (* lune 3	95,742
Presubscription	PRE		***********	9,427)	1		5-11 V	9,437
Directory Adv	DAG			1	Column I		Seret V	1.010	1,010
rivate Line	PRI				1.579	0	1.481	0	3.060
essage Toll	MSG	30,979	441	20,261					\$1,701
witched Access	SWA	649	131	808					1.50
illing & Collect	84C	5.0	0	3			***************************************		(6)
oint Paystation	295	9 (0	0					
ited Payst.	LPS	0	0	0			***********		
ub. Line Chg.	SLC	0	0	29,376	Glora D.				28,376
TOTAL	1	31,686	572	58,905	1,579	0	1,481	99,772	192,995

Adjusted Total: A/C 6521 1.9 193.013

1997 TOLL COST STUDY

A/C 6627 REVENUE ACCOUNTING

1)	BALANCE per BOOK	0
2)	FROM 6623 - TRANSFER CABS EXPENSE	10,174
3)	FROM 6720 - TO PROPERLY ALLOCATE COMPUTER EXPENSE	48,347
4)	FROM 6621 - TRANSFER ACCOUNTING SERVICES TO PROPER ACCOUNT	6,475
5)	FROM 6623 - TRANSFER EXPENSE	\$1,618
6)	FROM 6540 - TRANSFER EXPENSE	7.008
7)	BALANCE per STUD*	153.622

12/31/97

SUMMARY SECTION

		TOTAL	STATE	STATE	INTER STATE	OTHER
REV ACCT - SUBSCRIBER LINE CHARGE BILLING (RAS	Lint 201 Cream 0	3,596			3.596	
REV ACCT - MESSAGE PROCESSING (RAM)	Seast V	55.081	30.157	2.638	22.286	
REV ACCT - OTHER BILLING & COLLECTING (RAB) - M	SG TEL Sont	(11,000)	16,784	1,468	12,404	37,661
REV ACCT - OTHER BILLING & COLLECTING (RAB) - SP		0				. 0
REV ACCT - CARRIER ACCESS BILLING (RAC)	Sarry /	20.628	12.244	1,070	13.314	
DIRECT ASSIGNMENT (DIR)		0	0	0	0	
BILLING AND COLLECTING (B&C)				0	0	
	TOTAL	153.622	59,185	5.176	51,600	37.661

			RAB OBC	RAM TP	RAC CABS	RAS EUB	DIR DTA/ST	B&C	TOTAL
1)	HOURS PER TIME STUDY	144.75	82.75	0.00	0.00			227.50
2)	% DISTRIBUTION	63.626%	36,374%	0.000%	0.00016			100.0%
	,	WAGES & BENEFITS	51,931	29,687	0	0			81,618
4		CABS WAGES - DIRECT			10,174				10,174
)	HRS PER COMPUTER TIME STUDY	677.00	623.00	338.00				1.638.00
6)	ALLOCATION PERCENTAGE	41.33%	38.03%	20.64%				100.00%
7)	COMPUTER EXPENSE	19,982	18,386	9,979				48,347
8		US WEST NETTING			6,475				6,475
9)	EXPENSE TRANSFER FROM A/C 6540		7,008					7,008
10	,	SUBTOTAL	71,913	55,081	26,628	. 0	0	0	153,622
11)	RAS (5% OF RAB)	(3.596)			3.596			0
12)	TOTAL	68,317	55.081	26,628	3.596	0	- 0	153,622
	Dil	II ALLOCATION	TOTAL	STATE	 INTER	INTER STATE			
			TOTAL	10180	ENTER	SIMIE			
	NC	CDC CHARGES	0	0	0	0			
	NC	CDC - CAPITAL CREDIT	0	0	0	0			
			0	0	0	0			
			0		0	0	0		
	RA	M ALLOCATION (per MSGS):	MSGS	PERCENT	TOTAL				
		INTRALATA	482.705	54.75%	30,157				
		INTERLATA	42,218	4.79%	2.638				
		INTERSTATE	356,739	40.46%	22.286				
		TOTAL	881.662	100.00%	55,081	0			

RAB ALLOCATION (per USERS):	USERS	PERCENT	TOTAL
EXCHANGE D/A TOLL CALLS SPL	6,851 391 5,895 0	52.15% 2.95% 44.87% 0.00%	35.628 2,033 30,656 0
TOTAL	13.137	100.00%	68.317
RAB ALLOCATION OF ABOVE TOLL CALLS BASED ON MSGS	MSGS	PERCENT	TOTAL
INTRALATA INTERLATA INTERSTATE	482,705 42,218 356,739	54.75% 4.79% 40.46%	16.784 1,468 12,404
TOTAL	\$81,662	100 00%	30.656

RA SPLIT 50/50, THEN INTRINSTATE ALLOCATED per MESSAGES

	RAC III	MSGS	PERCENT	TOTAL	
INTRASTATE INTERSTATE	13.314 E IA/KA 13.314 E IA/ER	482.705 42,218	91.96% 8.04%	12.244	
	26,628 13	524,923	100.00%	13,314	

INTRASTATE TELEPHONE COMPANY 12/31/97

MISCELLANEOUS INFORMATION

USERS		Oct-97		
EXCHANGE		6.851		
D/A		391		
TOLL CALLS SPL		5.895		
SPL		0		
TOTAL		13,137		
CALL PLANS		Oct-97		
		Oct-97		
INTRALATA		6,470		
INTERLATA		59		
INTERSTATE		1.851		
TOTAL		8,380		
BILLING	Oct-97	MSGS	REVENUE	
TATE INTRA		482,705		
TATE INTER		482,705 42,218	109,799	
TATE INTER NTERSTATE			1,516 71,949	
		42.218	1,516	
TATE INTER NTERSTATE		42.218	1,516 71,949	
TATE INTER NTERSTATE LC		42.218 356,730	1,516 71,949 26,070	

	¢	r	¢	ŧ	:	:		

	/STA	TE\	INTER-		
	RA.	ER	STATE	LOCAL	TOTAL
	*********			********	
OH.	0.422184	0.085379	0.492137	0.00000	1.000000
CHH	0.421641	0.085867	0.492272	0.200000	1.000000
EAC	0.000000	0.000000	0.000000	0.000000	0.000000
HRF	0.339303	0.065982	0.185263	0.209452	1.000000
SLU	0.147672	0.029843	0.172018	2.650467	1.000000
597	0.207971	0.042029	0.250000	0.500000	1.000000
CAT 1	0.00000	0.00000	0.000000	0.000000	0.000000
CAT 2	0.00000	0.000000	0.000000	0.000000	0.000000
CAT 1	0.277805	0.056142	0.516053	0.150000	1.000000
550 t	0.000000	0.000000	0.000000	0.000000	0.000000

DEVELOPMENT OF SPF FACTOR

	Intrastate IntRAlata	Intrastate IntERIata	Total
SLU FACTOR	0.147672	0.029843	0.177515
PHASE TOTAL STATE SPF TO 25% (BASED ON SLU)	0.207971	0.042029	0.250000

DEVELOPMENT OF CAT 3 FACTOR

	Intrastate	Intrastate IntERlata	Interstate	Total
UNWEIGHTED DEM	0.147672	0.029843	0.172018	0.349533
INTERSTATE WEIGHTING FACTOR			3.0	
INTRASTATE WEIGHTING FACTOR	2.0	2.0		
SUBTOTAL	0.295344	0.059686	0.516053	0.871083
REMOVE INTRASTE PORTION TO APPLY 85% RULE	(0.017539)	(0.003544)		(0.021083)
TOTAL	0.277805	0.056142	0.516053	0.850000

TC98-08	In The Matter OI The Establishment Of Switched Access Revenue Requirement For Kennebec Telephone Company filed a switched access cost study developing a revenue requirement used to determine the switched access rates for the Local Exchange Cr.		05/15/98
TC98-08	In The Matter Of The Establishment Of Switched A.		05/15/98
In The Matter Of The Establishment Of Switched Access Revenue Requirement For Valley Tele Association and Valley Cable & Satellite Communications (Staff TS/KC) Valley Telecom Cooper that is included in the revenue requirement used to determine the switched access cost study developing a reve Association (LECA) Valley Cable & Satellite Communications joined LECA on March 25 1998 In The Matter Of The Electronic Switched Access and Switched Access are so for the Local In The Matter Of The Electronic Switched Access Revenue Requirement used to determine the switched access raises for the Local In The Matter Of The Electronic Switched Access Revenue Requirement For Valley Telectronic Switched Access Revenue Requirement Valley Telectronic Switched Access Revenue Revenu		04/30/98	05/15/98
TC98-085	In The Matter Of The Establishment Of Switched Access Revenue Requirement For Models 7.		05/15/98
C98-086	In The Matter Of The Establishment Of Switched A		05/15/98
C98-087	In The Matter Of The Establishment of Switched Access Revenue Requirement For Venture Communications, Inc. (Staff, TSIKC) Venture Communications, Inc. filed a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carrier.	04/30/98	05/15/13
C98-088	In The Matter Of The Establishment Of Switched Access Revenue Requirement 5		05/15/98
98-089	In The Matter Of The Establishment Of Switched Access Revenue Requirement For Splitrock Properties, Inc. (Staff- MCKC) Splitrock Properties, Inc. filed a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the cost	04/30/98	05/15/98

PAGE 2 OF 3

South Dakota Public Utilities Commission State Capitol 500 E. Capitol Pierre, SD 57501-5070 Phone: (605) 773-3705 Fax: (605) 773-3809

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

04/24/98 through 04/30/98

DOCKET NUMBER	TITLE/STAFF/SYNOPSIS	DATE	INTERVENTION DEADLINE
	REQUEST FOR CERTIFICATE OF AUTHORTIY		version of
TC98-076	Application by NXLD Company for a Certificate of Authority to operate as a telecommunications company within the state of South Dakota (Staff TS/CH) NXLD "proposes to provide 24-hour intrastate interexchange telecommunications services to and from all points within the stateSubject to demand and overall economic circumstances, NXLD may subsequently offer additional services."	04/27/98	05/15/98
TC98-077	Application by Elias Ventures, Inc. d/b/a American Freeway100 for a Certificate of Authority to operate as a telecommunications company within the state of South Dakota. (Staff. TSiCH) "American Freeway100 offers direct dialed (1+) service, inbound toll-free number service, travel card and prepaid calling card services."	04/27/98	05/15/98
	NONCOMPETITIVE TELECOMMUNICATIONS FILINGS		
TC98-078	In The Matter Of The Establishment Of Switched Access Revenue Requirement For Intrastate Telephone Company (Staff, HB/KC) Intrastate Telephone Company filed a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carrier Association (LECA). Intrastate Telephone Company joined LECA on March 3, 1988	04/27/98	05/15/98
TC98-079	In The Matter Of The Establishment Of Switched Access Revenue Requirement For Stateline Telecommunications, Inc. (Staff BK/KC) Stateline Telecommunications, Inc. filed a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carrier Association (LECA). Stateline Telecommunications, Inc. joined LECA on April 17, 1998	04/27/98	05/15/98
TC98-081	In The Matter Of The Establishment Of Switched Access Revenue Requirement For Bridgewater-Canistota Independent Telephone Company. (Staff. TSIKC) Bridgewater-Canistota Independent Telephone Company filed a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carrier Association (LECA). Bridgewater-Canistota Independent Telephone Company joined LECA on April 7, 1998.	04/29/98	05/15/98

TC98-090	In The Matter Of The Establishment Of Switched Access Rates For The Local Exchange Carrier Association (LECA) (SEA, HBICK) On Dehalf of its member companies, LECA submitted revised tariff pages implementing the cost study revenue requirement that was filed by each member companies.	04/30/98	05/15/98
TC98-091	In The Matter Of The Establishment Of Switched Access Revenue Requirement For James Valley Cooperative Telephone Company and Accent Communications, Inc. (Staff: TS/KC) James Valley Cooperative Telephone Company and Accent Communications, Inc. filed a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carrier Association (LECA). Accent Communications, Inc. Joined LECA on March 10, 1998.	04/30/98	05/15/98
TC98-092	In The Matter Of The Establishment Of Switched Access Revenue Requirement For Stockholm-Strandburg Telephone Co. (Staff. HB/KC) Stockholm-Strandburg Telephone Co. (fled a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carrier Association.	04/30/98	05/15/98
TC98-093	In The Matter Of The Establishment Of Switched Access Revenue Requirement For Roberts County Telephone Cooperative Association and RC Communications, inc. (Staff. BK/KC). Roberts County Telephone Cooperative Association and RC Communications, Inc. filed a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carrier Association (ECA). RC Communications, inc. pined ECA on April 14, 1995.	04/30/98	05/15/98
	FORMAL COMPLAINT FILED		
TC98-080	Don Hertz vs AT&T Communications of the Midwest, Inc. (Staff. LH/KC). To get Mr. Hertz back as a long distance customer AT&T promised a per minute rate of 10 cents and a \$50.00 check. The January bill from AT&T was not at the promised of cents per minute. AT&T informed Mr. Hertz to contact the "Resolution Office". Mr. Hertz has never heard from it. The February billing from AT&T was still not at the promised 10 cent per minute rate. Hr. Hertz is now with another carrier. Mr. Hertz requests that the Commission "require AT&T to charge me the 10 cent a minute that they told me I would be paying if I switched back to AT&T.	04/23/98	NA

Important Notice: The Commission is complining a list of internet addresses. If you have an internet address please notly the Commission by: E-mailing it to Teny Norum at ... terryn@puc state so us. Faxing the address to the Commission at ... 605-773-3609.

South Dakota Public Utilities Commission



State Capitol Building, 500 East Capitol Avenue, Pierre, South Dakota 57501-5070

May 28, 1998

Karen E. Cremer Commission Staff Attorney South Dakota Public Utilities Commission 500 E. Capitol Ave. Pierre. SD 57501

RE: Docket TC98-078

Laar Ms. Cremer

Please provide a copy of all data requests submitted by Commission Staff to any party or interested entity in Docket TC98-078 and any corresponding data responses remitted to Commission Staff to myself at the above address.

If you have any questions, please contact me

Sincerely,

Dave Jacobson

cc Gordon K Dauchy

Capitol Office Telephone (605)773-3201 FAX (605)773-3809

Transportation/ Warehouse Division Telephone (605)773-5280 FAX (605)773-3225

Consumer Hotline 1-800-332-1782

TTY Through Relay South Dakot 1-800-877-1113

billb@puc.state.sd.us

Jim Burg
Chairman

Pam Nelson Vice-Chairman Laska Schoenfelder Commissioner William Bullard Ir Executive Director

Edward R. Anderson Harlan Bert Martin C. Bettmann Charlie Holle Sue Cichos Karen E. Cremer Marlette Fischhach Shatten Fright Levis Hammond Kate Hartford Lem Heavi

Bob Knadle Delaine Kolbo Jeffrey P. Lorensen Terry Norum Gregory A. Rislov Tamen Stangoby Steven M. Wegman Rolayne Ailts Wiest

Carron Hoseck

BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF SOUTH DAKOTA

IN THE MATTER O	F THE ES	STABLISHMENT)	ORDER ASSESSING FILING
OF SWITCHED	ACCES	S REVENUE)	FEE
REQUIREMENT	FOR	INTRASTATE)	TC98-078
TELEPHONE COMP	ANY, INC)	

On April 27, 1998, Intrastate Telephone Company, Inc. (Intrastate) filed for approval by the Public Utilities Commission (Commission) its 1997 Intrastate Switched Access Cost Study

On April 30, 1998, the Commission electronically transmitted notice of the filing and the intervention deadline of May 15, 1998, to interested individuals and entities.

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) reg. 'atory assessment fee fund to defray Commission expenses incident to analyzing and ruling upon this type of filing.

The Commission has jurisdiction over this matter pursuant to SDCL 1-26-17.1, 49-14-9, 49-31-126, 49-31-19, 49-31-19 and ARSD 20:10:01:15:02, 20:10:01:15:05, 20:10:27:07 and 20:10:27:08.

On May 28, 1998, at its regularly scheduled meeting, the Commission, pursuant to SDCL 49-31-12.6, unanimously voted to assess Intrastate a \$3,000 filing fee, subject to additional amounts as requested by the Executive Director up to the statutory limit of \$100,000. It is therefore

ORDERED that Intrastate shall deposit an initial assessment of \$3,000 in the SDPUC regulatory assessment fee fund and shall deposit any additional amounts as requested by the Executive Director up to the statutory limit of \$100,000.

Dated at P erre, South Dakota	this day of June, 1998.
CERTIFICATE OF SERVICE	BY ORDER OF THE COMMISSION:
The undersigned hereby certifies that this document has been served today upon all parties of record in this docket, as listed in the docket service list, by facsimile or by first class mail, in properly addressed envelopes, with charges	JAMES A BURG Chairman
By Allane Kally	PAM NELSON, Commissioner
Date 6/13/98	nehat Polyano oldu
(OFFICIAL SEAL)	LASKA SCHOENFELDER Commissioner

MEMORANDUM TO COMMISSIONERS BURG. NELSON AND SCHOENFELDER

FROM Harlan Best

RE: Intrastate Telephone Company, Clear Lake, SD Switched Access Revenue Requirement, TC98-078

DATE: September 24, 1998

Intrastate Telephone Company (Intrastate) filed an Intrastate Switched Access Cost Study pursuant to the administrative rules on April 27, 1998, based on the twelve months ended December 31, 1997. The cost study submitted by Intrastate developed a revenue requirement of \$1,135,861. Intrastate Telephone Company purchased the Webster, Clark, Willow Lake, Florence, Hayti, Bradley, Castlewood and Waubay exchanges from U S WEST Communications on June 22, 1996. The Commission allowed Intrastate to operate with a seven cent originating/terminating rate until calendar year 1997 data was available (TC97-042). Intrastate's minutes of use for 1997 was 18,709,990. Intrastate is a member of the Local Exchange Carrier Association (LEC/). As a member of LECA, Intrastate'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.

On April 30, 1998, the Commission electronically transmitted notice of the filing and the intervention deadline of May 15, 1998, to interested individuals and entities. No interventions were received by the Commission.

On June 11, 1998, the Commission ordered Intrastate to deposit an initial assessment of \$3,000 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.)

Staff data requests were responded to by Intrastate in a timely manner and all information was submitted under oath. Staff conducted an on-site visit to the headquarters of Intrastate on July 10, 1998. Staff reviewed auditor reports for 1996 and 1997, board of director minutes for 1997 and the first part of 1998, supporting documentation for adjustments that were proposed by Intrastate in the cost study, long term debt, the 1997 general ledger, depreciation rates, minutes of use, and traffic factor support.

Staff has reviewed Intrastate's cost study filing and all of the data responses submitted by Intrastate and would propose that the revenue requirement for Intrastate be adjusted for the following items:

1. Čategory 4 Circuit Equipment is directly assigned on Sheet V, line 82 to interstate/other. The Commission program picks up this direct assignment on Sheet D, line 133 and allocates it to intrastate on Sheet L, Column D, Line 113. This is double assigning the Category 4 Circuit Equipment amount and should be corrected in the program. This increases the revenue requirement to \$51,152,436.

- The FCC regulatory fee and the NECA expense should be directly assigned to interstate/other. Intrastate would have these expenses allocated to the intrastate jurisdiction. This reduces the revenue requirement to \$1,150,785.
- 3 Staff would also disallow "Director Spouce [sic] Expense" from the cost study. This adjustment further reduces the revenue requirement by \$21 to \$1,150,764.

If the above items are removed from the cost study, the revenue requirement is increased by \$14,903, to \$1,150,764. Intrastate has agreed to Staff's recommendations.

Respectively submitted Harlan Best

cc Dean Anderson, Manager Intrastate Telephone Company Gordon Dauchy, John Staurulakis, Inc

BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF SOUTH DAKOTA

IN THE MATTER OF THE ESTABLISHMENT)
OF SWITCHED ACCESS REVENUE)
REQUIREMENT FOR INTRASTATE)
TELEPHONE COMPANY, INC.)

ORDER APPROVING REVENUE REQUIREMENT

TC98-078

On April 27, 1998. Intrastate Telephone Company, Inc. (Intrastate) filed for approval by the Public Utilities Commission (Commission) its 1997. Intrastate Switched Access Cost Study.

On April 30, 1998, the Commission electronically transmitted notice of the filing and the intervention deadline of May 15, 1998, to interested individuals and entities. On May 28, 1998, the Commission voted to assess a \$3,000 filing fee. Staff filed a memorandum on September 24, 1998, with the concurrence of the company, setting forth a recommended revenue requirement. The Commission considered this matter at its October 15, 1998, meeting.

The Commission has jurisdiction over this matter pursuant to SDCL 1-26-17-1, 49-149-31-12-4, 49-31-12-6, 49-31-18-49-31-19 and ARSD 2010-01:15-02, 2010-01:15-05, 2010-27-07 and 2010-27-08. Upon review of Intrastate's filling, the Commission found that the revenue requirement as depicted in Staff's memorandum was fair and reasonable and should be approved. As the Commission's final decision in this matter, it is therefore.

ORDERED that Intrastate's revenue requirement is hereby approved as revised and shall be incorporated in the Local Exchange Carriers Association's determination of switched access rates (See TQ88-094)

Dated at Pierre, South Dakota, this 26th day of October, 1998.

CERTIFICATE OF SERVICE	BY ORDER OF THE COMMISSION:
The undersigned hereby certifies that this document has been served today upon all parties of record in this docket, as listed in the docket service list, by facalimle or by first diass mail, in properly	Dumes & Bury
addressed envelopes, with charges prepaid thereon	JAMES A. BURG, Chairman
By Sulaine Falls	Pan Nelson
Date 10/27/98	PAM NELSON, Commissioner
(OFFICIAL SEAL)	Tache Schundeler
1	LASKA SCHOENEELDER Commissioner