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phone: 612 432 2840 fax: 612 432 1809

TC98-078

RECEIVED

APR 27 1998

SOUTH DAKOTA PUBLIC  
UTILITIES COMMISSION

April 23, 1998

Mr. Marshall Damgaard  
Executive Director  
Public Utilities Commission  
State of South Dakota  
500 East Capital  
Pierre, SD 57501

Ref: Access Tariff Filing

Dear Mr. Damgaard:

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.
2. 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,

Gordon K. Dauchy  
Manager - Revenue Requirements  
gdauchy@mail.usinternet.com

GKD:bw

Enclosure

cc: Dean Anderson, Intrastate Telephone Company, Inc.  
JSI, Maryland

HEADQUARTERS:

4315 Sandrock Road, Seatons, Maryland 20776  
phone: 301 459 7590 fax: 301 577 5575  
internet: www.jsi.com e-mail: jsip@jsi.com

Echelon Building II, Suite 200

9430 Research Boulevard, Austin, Texas 78759  
phone: 512 238 0473 fax: 512 346 0872

5260 Skyway Drive

Alpharetta, Georgia 30022  
phone: 770 549 2185 fax: 770 410 1608

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SOUTH DAKOTA PUBLIC  
UTILITIES COMMISSION

**TARIFF EXHIBIT**

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**

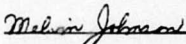
RESOLUTION

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 Dakota Public Utilities Commission (SDPUC), effective upon the approval of its switched access cost study filing and approval of the LECA tariffed 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, Melvin 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.

  
Secretary





Sheet 02  
 FINANCIAL STATEMENT  
 ENDING DECEMBER 31, 1997

21-Apr-98

04:22:09 PM

INNOVATIVE TELEPHONE COMPANY INC

Balance

FCC PART 96 Investment Summary	TOTAL COMMODITY	Source Absolute	Inhouse and Other	Message Production Service					TOTAL INNOVATIVE	O/R	
				Headline	Headline	Headline	Headline	Headline			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)		
14 Lead and Support Investment	\$1,031,714	0.03	\$703,114	\$46,620	\$141,076	\$0	\$0	\$0	\$12,504	\$298,630	O/R
15 O/E Original Equipment	0	0.00	0	0	0	0	0	0	0	0	O/R
16 O/E Replacement Equipment	1,784,151	0.08	1,195,150	160,120	486,646	0	0	0	999,246	1,784,151	O/R
17 O/E Replacement Equipment	2,293,613	0.05	2,218,096	127,823	617,699	0	0	0	15,285	752,207	O/R
18	\$4,109,473	0	\$3,433,202	\$224,460	\$1,116,442	\$0	\$0	\$0	\$15,285	\$1,306,811	O/R
20 In-House Team Equipment	0	0.00	0	520,816	2,263,847	0	0	0	14,620	2,798,243	O/R
21 Cash and Other Assets	11,906,528	0.52	0	0	0	0	0	0	0	0	
22	\$6,729,251	0.29	\$12,752,366	\$146,436	\$3,200,014	\$0	\$0	\$0	\$120,204	\$4,525,734	1
23 Fixed Capital Assets	0	0.00	0	0	0	0	0	0	0	0	O/R
24	0	0.00	0	0	0	0	0	0	0	0	O/R
25	0	0.00	0	0	0	0	0	0	0	0	O/R
26	0	0.00	0	0	0	0	0	0	0	0	O/R
27	0	0.00	0	0	0	0	0	0	0	0	O/R
28	0	0.00	0	0	0	0	0	0	0	0	O/R
29 Intangible Assets	0	0.00	0	0	0	0	0	0	0	0	O/R
31	0	0.00	0	0	0	0	0	0	0	0	O/R
32 Total Inv. Per Service	\$17,819,995		\$12,245,610	\$124,085	\$1,541,490	\$0	\$0	\$0	\$120,208	\$4,621,243	1,005,234,749.7
34	0	0.00	0	0	0	0	0	0	0	0	O/R
35	0	0.00	0	0	0	0	0	0	0	0	O/R
36	1,114,208	0.05	629,343	69,627	246,478	0	0	0	8,400	304,415	O/R
37	0	0.00	0	0	0	0	0	0	0	0	O/R
38	0	0.00	0	0	0	0	0	0	0	0	O/R
39	0	0.00	0	0	0	0	0	0	0	0	O/R
40	0	0.00	0	0	0	0	0	0	0	0	O/R
41	0	0.00	0	0	0	0	0	0	0	0	O/R
42	0	0.00	0	0	0	0	0	0	0	0	O/R
43	0	0.00	0	0	0	0	0	0	0	0	O/R
44	0	0.00	0	0	0	0	0	0	0	0	O/R
45	0	0.00	0	0	0	0	0	0	0	0	O/R
46	0	0.00	0	0	0	0	0	0	0	0	O/R
47	0	0.00	0	0	0	0	0	0	0	0	O/R
48	0	0.00	0	0	0	0	0	0	0	0	O/R
49	0	0.00	0	0	0	0	0	0	0	0	O/R
50	0	0.00	0	0	0	0	0	0	0	0	O/R
51	0	0.00	0	0	0	0	0	0	0	0	O/R
52	0	0.00	0	0	0	0	0	0	0	0	O/R
53	0	0.00	0	0	0	0	0	0	0	0	O/R
54	0	0.00	0	0	0	0	0	0	0	0	O/R
55	0	0.00	0	0	0	0	0	0	0	0	O/R
56	0	0.00	0	0	0	0	0	0	0	0	O/R
57	0	0.00	0	0	0	0	0	0	0	0	O/R
58	0	0.00	0	0	0	0	0	0	0	0	O/R
59	0	0.00	0	0	0	0	0	0	0	0	O/R
60	0	0.00	0	0	0	0	0	0	0	0	O/R
61	0	0.00	0	0	0	0	0	0	0	0	O/R
62	0	0.00	0	0	0	0	0	0	0	0	O/R
63	0	0.00	0	0	0	0	0	0	0	0	O/R
64	0	0.00	0	0	0	0	0	0	0	0	O/R
65	0	0.00	0	0	0	0	0	0	0	0	O/R
66	0	0.00	0	0	0	0	0	0	0	0	O/R
67	0	0.00	0	0	0	0	0	0	0	0	O/R
68	0	0.00	0	0	0	0	0	0	0	0	O/R
69	0	0.00	0	0	0	0	0	0	0	0	O/R
70	0	0.00	0	0	0	0	0	0	0	0	O/R
71	0	0.00	0	0	0	0	0	0	0	0	O/R
72	0	0.00	0	0	0	0	0	0	0	0	O/R
73	0	0.00	0	0	0	0	0	0	0	0	O/R
74	0	0.00	0	0	0	0	0	0	0	0	O/R
75	0	0.00	0	0	0	0	0	0	0	0	O/R
76	0	0.00	0	0	0	0	0	0	0	0	O/R
77	0	0.00	0	0	0	0	0	0	0	0	O/R
78	0	0.00	0	0	0	0	0	0	0	0	O/R
79	0	0.00	0	0	0	0	0	0	0	0	O/R
80	0	0.00	0	0	0	0	0	0	0	0	O/R
81	0	0.00	0	0	0	0	0	0	0	0	O/R
82	0	0.00	0	0	0	0	0	0	0	0	O/R
83	0	0.00	0	0	0	0	0	0	0	0	O/R
84	0	0.00	0	0	0	0	0	0	0	0	O/R
85	0	0.00	0	0	0	0	0	0	0	0	O/R
86	0	0.00	0	0	0	0	0	0	0	0	O/R
87	0	0.00	0	0	0	0	0	0	0	0	O/R
88	0	0.00	0	0	0	0	0	0	0	0	O/R
89	0	0.00	0	0	0	0	0	0	0	0	O/R
90	0	0.00	0	0	0	0	0	0	0	0	O/R
91	0	0.00	0	0	0	0	0	0	0	0	O/R
92	0	0.00	0	0	0	0	0	0	0	0	O/R
93	0	0.00	0	0	0	0	0	0	0	0	O/R
94	0	0.00	0	0	0	0	0	0	0	0	O/R
95	0	0.00	0	0	0	0	0	0	0	0	O/R
96	0	0.00	0	0	0	0	0	0	0	0	O/R
97	0	0.00	0	0	0	0	0	0	0	0	O/R
98	0	0.00	0	0	0	0	0	0	0	0	O/R
99	0	0.00	0	0	0	0	0	0	0	0	O/R
100	0	0.00	0	0	0	0	0	0	0	0	O/R
101	0	0.00	0	0	0	0	0	0	0	0	O/R
102	0	0.00	0	0	0	0	0	0	0	0	O/R
103	0	0.00	0	0	0	0	0	0	0	0	O/R
104	0	0.00	0	0	0	0	0	0	0	0	O/R
105	0	0.00	0	0	0	0	0	0	0	0	O/R
106	0	0.00	0	0	0	0	0	0	0	0	O/R
107	0	0.00	0	0	0	0	0	0	0	0	O/R
108	0	0.00	0	0	0	0	0	0	0	0	O/R
109	0	0.00	0	0	0	0	0	0	0	0	O/R
110	0	0.00	0	0	0	0	0	0	0	0	O/R
111	0	0.00	0	0	0	0	0	0	0	0	O/R
112	0	0.00	0	0	0	0	0	0	0	0	O/R
113	0	0.00	0	0	0	0	0	0	0	0	O/R
114	0	0.00	0	0	0	0	0	0	0	0	O/R
115	0	0.00	0	0	0	0	0	0	0	0	O/R
116	0	0.00	0	0	0	0	0	0	0	0	O/R
117	0	0.00	0	0	0	0	0	0	0	0	O/R
118	0	0.00	0	0	0	0	0	0	0	0	O/R
119	0	0.00	0	0	0	0	0	0	0	0	O/R
120	0	0.00	0	0	0	0	0	0	0	0	O/R
121	0	0.00	0	0	0	0	0	0	0	0	O/R
122	0	0.00	0	0	0	0	0	0	0	0	O/R
123	0	0.00	0	0	0	0	0	0	0	0	O/R
124	0	0.00	0	0	0	0	0	0	0	0	O/R
125	0	0.00	0	0	0	0	0	0	0	0	O/R
126	0	0.00	0	0	0	0	0	0	0	0	O/R
127	0	0.00	0	0	0	0	0	0	0	0	O/R
128	0	0.00	0	0	0	0	0	0	0	0	O/R
129	0	0.00	0	0	0	0	0	0	0	0	O/R
130	0	0.00	0	0	0	0	0	0	0	0	O/R
131	0	0.00	0	0	0	0	0	0	0	0	O/R
132	0	0.00	0	0	0	0	0	0	0	0	O/R
133	0	0.00	0	0	0	0	0	0	0	0	O/R
134	0	0.00	0	0	0	0	0	0	0	0	O/R
135	0	0.00	0	0	0	0	0	0	0	0	O/R
136	0	0.00	0	0	0	0	0	0	0	0	O/R
137	0	0.00	0	0	0	0	0</				



Sheet "C"  
 REPORT D/C:03/08/91 11:1987

21-Apr-98

04:22:09 PM

MINISTARTE TELEPHONE COMPANY INC.

Balance

	Investment Summary		Source/ Account	Invention	Message Telephone Service			Private Line		TOTAL MINISTARTE
	(A)	(B)			(C)	(D)	(E)	(F)	(G)	
50 Other Assets, Ltd	0	0	V155	0	0	0	0	0	0	0.0
51 Other Assets, Ltd	0	0	V155	0	0	0	0	0	0	0.0
52 Account Ltd Inc, Trans, Ltd	0	0	E-1	0	0	0	0	0	0	0.0
53 OM Lark S, DMF Cr, Ltd	0	0	V100	0	0	0	0	0	0	0.0
54 TOTAL INVESTMENT	\$10,452,794	0		\$7,495,941	\$44,642	\$2,564,427	\$0	\$0,738	\$2,565,185	0.0
61 Materials and Supplies	0	0	H35	0	0	0	0	0	0	0.0
62 Other Assets, Ltd	0	0	V100	0	0	0	0	0	0	0.0
63 Mutual Tel Bank-Stocks	0	0		0	0	0	0	0	0	0.0
64 Cash	0	0		0	0	0	0	0	0	0.0
65 Cash-Various Companies	0	0		0	0	0	0	0	0	0.0
66 Other Assets, Ltd	0	0		0	0	0	0	0	0	0.0
67 TOTAL INVESTMENT	\$10,545,229	0		\$7,501,722	\$44,196	\$2,577,599	\$0	\$0,292	\$2,581,027	0.0

0-11-98 11:19:00





Sheet "D"  
ENDING DECEMBER 31, 1987

21-Apr-88

04 22:09 PM

INTERNETIVE TELEPHONE COMPANY INC.

	TOTAL COMBINED	General Account	Message and Other	Message Telephone Service			Private Line			TOTAL INTELEPHONE
				Local STA	Long LTA	Int'l STA	Int'l LTA	Int'l STA	Int'l LTA	
..... FISCAL YEAR .....										
Fiscal Investment Fund										
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	
111 CABLE AND WIRE FACILITIES	114,520	F31	\$0	\$0	\$0	\$0	\$114,520	\$114,520	0.0	
113 CAT 1 Headset R/WMTS	72,481	F31	72,481	0	0	0	0	72,481	0.0	
114 CAT 12 Headset R/WMTS	9,397,720	F31	7,800,843	419,379	2,077,142	0	0	2,496,961	0.0	
116 Other CAT 1 Cable	0	V18	0	0	0	0	0	0	0.0	
117 Head CAT 1 Cable	\$0(14,483)		\$120,334	\$119,779	\$237,182	\$0	\$114,520	\$2,511,485	0.0	
119										
120 CAT 2 Cable	\$296,504	G28	\$0	\$0	\$0	\$0	\$0	\$0	0.0	
122 CAT 2 Cable - Redundant	\$296,504	V18	\$0	\$0	\$0	\$0	\$0	\$0	0.0	
123 Total CAT 2 Cable	\$593,008		\$0	\$0	\$0	\$0	\$0	\$0	0.0	
125 CAT 3 Head Message	666,347	G17	\$296,504	\$0	\$0	\$0	\$0	\$296,504	0.0	
126 CAT 3 Head Message	0	F36	328,142	\$7,251	0	0	0	\$335,393	0.0	
128 CAT 3 Head	0	V19	0	0	0	0	0	0	0.0	
129 Total CAT 3 Cable	\$666,347		\$328,142	\$7,251	\$0	\$0	\$0	\$335,393	0.0	
131 CAT 4 Message	\$644,513	G29	\$395,996	\$43,246	\$252,471	\$0	\$0	\$691,713	0.0	
132 CAT 4 Message	196,250	V18	0	0	0	0	0	0	0.0	
134 Total CAT 4 Cable	\$840,763		\$395,996	\$43,246	\$252,471	\$0	\$0	\$691,713	0.0	
135	\$300,002		\$0(1,235)	\$43,246	\$252,471	\$0	\$0	\$394,482	0.0	
137 Total Cable	\$11,954,536		\$1,729,294	\$202,826	\$2,533,417	\$0	\$114,520	\$3,219,243	0.0	
139										
140 CARRIER LEASES										
142 Absolute Support Leases	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	0.0	
143 Direct Support Leases	0	V14	0	0	0	0	0	0	0.0	
145 Total Support Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	0.0	



Sheet 'D'  
 ENDS ON DECEMBER 31, 1997

21-Apr-98

04:22:59 PM

INTERNATIONAL TELEPHONE COMPANY INC.

Statement

	TOTAL COMPANY		Supplies and Other	Message Telephone Service		Private Line		TOTAL INTERNATIONAL
	(0)	(1)		Intl. A/A	Intl. A/A	Intl. A/A	(0)	
----- FISCAL YEAR -----								
Period Investment Fund								
(A)								
206 INTERNATIONAL ASSETS								
206 Alexander Katz No. 2699	\$0	118	\$0	\$0	\$0	\$0	\$0	0 K
207 Direct Act. No. 2699	0	1180	0	0	0	0	0	0 K
208 Total Foreign Assets	\$0	1198	\$0	\$0	\$0	\$0	\$0	0 K
210								
212 OTHER TELEPHONE PLANT								
214 Held for Fed. Use - Direct	\$0	---	\$0	\$0	\$0	\$0	\$0	0 K
215 Held for Fed. Use - Direct	0	118	0	0	0	0	0	0 K
216 TRIC - Equipment - Direct	1,114,506	118	829,543	46,637	246,478	6,600	324,415	0 K
217 TRIC - Equipment - Other	0	118	0	0	0	0	0	0 K
218 TRIC - Long Term - /J&K	0	118	0	0	0	0	0	0 K
219 TRIC - Long Term - Other	0	118	0	0	0	0	0	0 K
220 Total TRIC - Direct	0	118	0	0	0	0	0	0 K
221 Total TRIC - Other	0	118	0	0	0	0	0	0 K
222 Total TRIC - Equipment	0	118	0	0	0	0	0	0 K
223 Total Other Telephone Plant	\$1,114,506	---	\$829,543	\$46,637	\$246,478	\$6,600	\$324,415	0 K









INITIATIVE TELEPHONE COMPONENTS

	INITIAL COMPONENT	INITIAL AMOUNT	INITIAL BALANCE	INITIAL BALANCE	Message Telephone Service				Private Line		INITIAL BALANCE	INITIATIVE	
					INITIAL BALANCE	INITIAL BALANCE	INITIAL BALANCE	INITIAL BALANCE	INITIAL BALANCE	INITIAL BALANCE			
13	Supplier Invoice	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.273535	O.K.
15	Line and Output Assets	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.273535	O.K.
16	CCE - Operator	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
17	CCE - Equipment	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
18	CCE - Local Switching	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.333847	O.K.
19	CCE - Local Switching	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.333847	O.K.
20	CCE - Local Switching	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.284657	O.K.
21	Total CCE	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.284657	O.K.
22	Man. Org./Trans. CAT 1	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
24	Man. Org./Trans. CAT 2	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
25	Total OTI	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
27	CAWV CAT 1	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.256668	O.K.
28	CAWV CAT 2	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29	CAWV CAT 3	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.317840	O.K.
31	Total CAWV	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.265260	O.K.
33	Total Equipment	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.273535	O.K.
35	ITRS	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.273535	O.K.
36	ITRS, and Act. No. 2000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.273535	O.K.
38	Pre. Maint. CA. Rate	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
39		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
42	Long Term P.C.	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
44	Total Telephone Plant	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
45	Total Telephone Plant	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
47	Output Assets	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
48	Land, Bldg., Ck., Cash, Stry	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.448465	O.K.
50	Total Non-Initiative Expenses	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.273817	O.K.
51	Corporate Operations Expense	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.317898	O.K.





Sheet 17  
EXPENSES DECEMBER 31, 1987

21-Apr-88

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INTERNATIONAL TELEPHONE COMPANY INC.

INVOICE

***** CCG UNIT 30 ***** Operating Expenses and Fees	TOTAL CREDIT	Account Number	Inventory and Charge	Multiple Telephone Service			Private Line			TOTAL DEBIT
				INVT.A	INVT.A	INVT.A	INVT.A	INVT.A	INVT.A	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	
NO5 CUSTOMER OPERATIONS EXPENSE										
NO6 Marketing Expense	\$30,856	025	\$11,029	\$99	\$7,155	\$0	\$0	\$0	\$17,293	
NO8 Marketing Direct	0	010	0	0	0	0	0	0	0	
NO9 Total Marketing Expense	\$30,856	010	\$11,029	\$99	\$7,155	\$0	\$0	\$0	\$17,293	
NO10										
NO11										
NO12 Operator Service, Educ.	\$0	024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
NO13 Operator Service, Special	\$0	010	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
NO14										
NO15 Total Operator Service	\$0	010	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
NO16										
NO17 Classified Directory	\$1,804	010	\$1,804	\$0	\$0	\$0	\$0	\$0	\$1,804	
NO18										
NO19 Advertisement Inventory	20,256	010	16,620	609	2,980	0	0	0	19,609	
NO20										
NO21 Total Inventory	\$17,650	010	\$20,448	\$604	\$2,980	\$0	\$0	\$0	\$13,841	
NO22										
NO23 Maint. Orl. E11 Photoduplon	\$4,437	024	\$4,437	\$0	\$0	\$0	\$0	\$0	\$4,437	
NO24										
NO25 Maint. Orl. E11 Access, Pnl. & ad Chw	51,715	024	20,230	0	30,370	0	0	0	31,620	
NO26										
NO27 Maint. Orl. E11 Access, Pnl. & ad Chw	1,506	024	0	0	648	0	0	0	788	
NO28										
NO29 Maint. Orl. E11 Access, Pnl. & ad Chw	81	041	0	0	58	0	0	0	58	
NO30										
NO31 Maint. Orl. E11 Access, Pnl. & ad Chw	0	042	0	0	0	0	0	0	0	
NO32										
NO33 Total Business Charge	\$67,787	010	\$30,579	\$612	\$31,686	\$0	\$0	\$0	\$13,288	
NO34										
NO35 Card Serv. Maint	\$0	020	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
NO36										
NO37 Card Serv. Maint Process	56,681	041	22,286	2,638	30,157	0	0	0	32,795	
NO38										
NO39 Card Serv. Maint Educ.	26,228	044	13,314	1,071	12,248	0	0	0	26,228	
NO40										
NO41 Card Serv. E11 Common Line	3,596	020	0	0	0	0	0	0	3,596	
NO42										
NO43 Total Customer Service	\$133,822	010	\$60,361	\$5,177	\$50,184	\$0	\$0	\$0	\$64,361	
NO44										
NO45 Total Bk. Ch. Card Serv	\$76,409	010	\$110,290	\$3,749	\$90,870	\$0	\$0	\$0	\$164,819	
NO46										
NO47										

INTELSAT/TELEPHONE COMPANY INC.

Message

	TOTAL COMPARATIVE	Source Allocation	Message and Other	Message/Payphone Service				TOTAL INTELSAT/TELEPHONE
				Head A/LA	Head A/LA	Head A/LA	Head A/LA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
106 Other Cost Serv. Alloc.	\$0	048	\$0	\$0	\$0	\$0	\$0	\$0
107 Other Cost Serv. Alloc.	130,529	021	128,847	0	0	0	1,529	1,529
108 Total Other Cost Serv.	\$130,529		\$128,847	\$0	\$0	\$0	\$1,529	\$130,529
109 TOTAL OPERATING EXPENSES	\$301,534		\$292,266	\$6,462	\$101,015	\$0	\$1,529	\$300,845
110								
111								
112 COMPARATIVE OPERATING EXPENSE								
113 Total Tel. Serv. as Support	\$64,726	44	\$62,266	\$11,022	\$154,031	\$0	\$4,170	\$180,425
114 Total Network Oper. Exp.	81,117	68	80,629	3,615	17,842	0	622	22,748
115 Total Customer Operations	291,541	94	292,266	6,822	191,935	0	1,529	199,845
116 TOTAL 90% THREE-CYCLE	\$1,154,416		\$1,133,931	\$41,088	\$273,017	\$0	\$6,300	\$320,485
117								
118								
119								
120								
121								
122								
123								
124								
125								
126								
127								
128 NONRECURRING ITEMS								
129 Maintenance Equip. Allocation	\$0	026	\$0	\$0	\$0	\$0	\$0	\$0
130 Maintenance Equip. Alloc.	0	023	0	0	0	0	0	0
131 Total Non-Recurring Items	\$0		\$0	\$0	\$0	\$0	\$0	\$0
132								
133								
134								
135								
136 TOTAL OPER. EXP. (20% ADJ. LAUS)	\$3,017,603		\$2,738,125	\$123,432	\$340,291	\$0	\$16,000	\$479,226

MINNESOTA TELEPHONE COMPANY, INC.

	***** FCL PART 69 *****											
	Requisition Summary	Part 59 Total	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	Net Investment	\$2,091,620	K22	\$1,226,182	\$168,847	\$0	\$153,826	\$0	\$19,728	\$0	\$19,728	0 K
14	Share of Earnings	10,826	019	10,826	10,826	0	10,826	0	0	0	0	0 K
15	Refund on Trade Dates	\$2,091,620		\$1,226,182	\$168,847	\$0	\$153,826	\$0	\$19,728	\$0	\$19,728	0 K
16	Net Investment	\$2,091,620		\$1,226,182	\$168,847	\$0	\$153,826	\$0	\$19,728	\$0	\$19,728	0 K
17	Net Investment	\$2,091,620		\$1,226,182	\$168,847	\$0	\$153,826	\$0	\$19,728	\$0	\$19,728	0 K
18	Net Investment	\$2,091,620		\$1,226,182	\$168,847	\$0	\$153,826	\$0	\$19,728	\$0	\$19,728	0 K
19	Net Investment	\$2,091,620		\$1,226,182	\$168,847	\$0	\$153,826	\$0	\$19,728	\$0	\$19,728	0 K
20	Net Investment	\$2,091,620		\$1,226,182	\$168,847	\$0	\$153,826	\$0	\$19,728	\$0	\$19,728	0 K
21	Net Investment	\$2,091,620		\$1,226,182	\$168,847	\$0	\$153,826	\$0	\$19,728	\$0	\$19,728	0 K
22	Net Investment	\$2,091,620		\$1,226,182	\$168,847	\$0	\$153,826	\$0	\$19,728	\$0	\$19,728	0 K
23	Net Investment	\$2,091,620		\$1,226,182	\$168,847	\$0	\$153,826	\$0	\$19,728	\$0	\$19,728	0 K
24	Net Investment	\$2,091,620		\$1,226,182	\$168,847	\$0	\$153,826	\$0	\$19,728	\$0	\$19,728	0 K
25	Net Investment	\$2,091,620		\$1,226,182	\$168,847	\$0	\$153,826	\$0	\$19,728	\$0	\$19,728	0 K
26	Net Investment	\$2,091,620		\$1,226,182	\$168,847	\$0	\$153,826	\$0	\$19,728	\$0	\$19,728	0 K
27	Net Investment	\$2,091,620		\$1,226,182	\$168,847	\$0	\$153,826	\$0	\$19,728	\$0	\$19,728	0 K
28	Net Investment	\$2,091,620		\$1,226,182	\$168,847	\$0	\$153,826	\$0	\$19,728	\$0	\$19,728	0 K
29	Net Investment	\$2,091,620		\$1,226,182	\$168,847	\$0	\$153,826	\$0	\$19,728	\$0	\$19,728	0 K
30	Net Investment	\$2,091,620		\$1,226,182	\$168,847	\$0	\$153,826	\$0	\$19,728	\$0	\$19,728	0 K
31	Net Investment	\$2,091,620		\$1,226,182	\$168,847	\$0	\$153,826	\$0	\$19,728	\$0	\$19,728	0 K
32	Net Investment	\$2,091,620		\$1,226,182	\$168,847	\$0	\$153,826	\$0	\$19,728	\$0	\$19,728	0 K
33	Net Investment	\$2,091,620		\$1,226,182	\$168,847	\$0	\$153,826	\$0	\$19,728	\$0	\$19,728	0 K
34	Net Investment	\$2,091,620		\$1,226,182	\$168,847	\$0	\$153,826	\$0	\$19,728	\$0	\$19,728	0 K
35	Net Investment	\$2,091,620		\$1,226,182	\$168,847	\$0	\$153,826	\$0	\$19,728	\$0	\$19,728	0 K
36	Net Investment	\$2,091,620		\$1,226,182	\$168,847	\$0	\$153,826	\$0	\$19,728	\$0	\$19,728	0 K
37	Net Investment	\$2,091,620		\$1,226,182	\$168,847	\$0	\$153,826	\$0	\$19,728	\$0	\$19,728	0 K
38	Net Investment	\$2,091,620		\$1,226,182	\$168,847	\$0	\$153,826	\$0	\$19,728	\$0	\$19,728	0 K
39	Net Investment	\$2,091,620		\$1,226,182	\$168,847	\$0	\$153,826	\$0	\$19,728	\$0	\$19,728	0 K
40	Net Investment	\$2,091,620		\$1,226,182	\$168,847	\$0	\$153,826	\$0	\$19,728	\$0	\$19,728	0 K
41	Net Investment	\$2,091,620		\$1,226,182	\$168,847	\$0	\$153,826	\$0	\$19,728	\$0	\$19,728	0 K
42	TOTAL REVENUE REQUIREMENT	\$1,330,617		\$1,330,617	\$1,330,617	\$1,378	\$202,296	\$116,513	\$61,029	\$0	\$0	0 K









Sheet 1  
 FINANCIAL STATEMENT AS OF 31, 1997

21-Apr-98

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INDUSTRIAL TELEPHONE COMPANY INC.

	..... FCG PART 00 .....		..... FCG PART 00 .....		..... FCG PART 00 .....		..... FCG PART 00 .....		..... FCG PART 00 .....		..... FCG PART 00 .....		..... FCG PART 00 .....	
	Indus. A/A Investment Subst.	Part 36 Indus. A/A Subst.	Source or Appropriation Type	Common Type	Local Subst.	Industial Subst.	Common Appropriation Type	Indus. A/A Subst.	Other					
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)					
111 H&R Capital Mortgage	\$0	\$0	NSN	0	0	0	0	0	0	0	0	0	0	0
112 H&R Capital W/15	\$225,471	\$0	NSN	0	0	0	\$25,671	\$0	0	0	0	0	0	0
114 H&R Capital W/15	196,059	0	NSN	0	0	0	0	0	0	0	0	0	0	0
115 H&R Capital W/15	0	0	NSN	0	0	0	0	0	0	0	0	0	0	0
116 Total Industrial Capital	\$421,500	\$0	NSN	0	0	0	\$25,671	\$0	\$196,059	0	0	0	0	0
117 Total Cash and View Fund	\$2,893,405	\$0	NSN	\$2,077,182	0	0	\$906,865	\$0	\$110,809	0	0	0	0	0
118														
119														
120														
121 Land and Equipment Leases	\$0	\$0	NSN	0	0	0	0	0	0	0	0	0	0	0
122 COE - Equipment Leases	\$0	\$0	NSN	0	0	0	\$0	\$0	\$0	0	0	0	0	0
123 COE - Land Leases	0	0	NSN	0	0	0	0	0	0	0	0	0	0	0
124 COE - Land Leases	0	0	NSN	0	0	0	0	0	0	0	0	0	0	0
125 COE - Land Leases	0	0	NSN	0	0	0	0	0	0	0	0	0	0	0
126 COE - Equipment Leases	0	0	NSN	0	0	0	0	0	0	0	0	0	0	0
127 Total COE Leases	\$0	\$0	NSN	0	0	0	\$0	\$0	\$0	0	0	0	0	0
128														
129 O/T Equipment Leases	\$0	\$0	NSN	0	0	0	0	0	0	0	0	0	0	0
130														
131														
132 CAOP Leases	\$0	\$0	NSN	0	0	0	0	0	0	0	0	0	0	0
133														
134 Total Capital Leases	\$0	\$0	NSN	0	0	0	\$0	\$0	\$0	0	0	0	0	0
135														
136 Landlord Imp. Alloc	\$0	\$0	NSN	0	0	0	0	0	0	0	0	0	0	0
137 Landlord Imp. Direct	0	0	NSN	0	0	0	0	0	0	0	0	0	0	0
138														
139 Total Landlord Improvements	\$0	\$0	NSN	0	0	0	\$0	\$0	\$0	0	0	0	0	0
140														
141 Total Sample Assets	\$0	\$0	NSN	0	0	0	\$0	\$0	\$0	0	0	0	0	0
142														
143 TOTAL INDUSTRIAL ASSETS	\$0	\$0	NSN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
144														
145 PROPERTY HELD FOR SALE	\$0	\$0	NSN	0	0	0	0	0	0	0	0	0	0	0
146														

05-1-97 09:00:00



INTERNATIONAL TELEPHONE COMPANY INC

	FCC PART 69 Internal AIA Reserves and Chargebacks	Int'l AIA Total	Source or Appropriation	Common Line	Local Switching	Information	Common Throughput	Billing and Collection	Other
13	ACOM (INTERNATIONAL) 1985								
14	Support Assets	\$71,099	N28	\$10,728	\$18,606	\$0	\$11,433	\$0	\$12,842
15	OCB Equipment	(172,120)	N27	0	(172,020)	0	0	0	0
17	OCB Operator	20,515	L32	0	0	0	17,249	0	8,273
18	OCB Transportation	149,156	L32	149,156	0	0	0	0	0
20	OCB and Time Business	1,601,413	L17	1,149,241	0	0	292,320	0	171,852
21	Other Fees	0	N27	0	0	0	0	0	0
22	Total ACOM Dep - 1985	\$1,620,299		\$1,309,685	(\$153,422)	\$0	\$444,343	\$0	\$192,217
24	ACOM AMORTIZATION								
25	Acct. Amortization (INTL)	\$0	N27	\$0	\$0	\$0	\$0	\$0	\$0
26	Acct. Amort. (Support Fee)	\$0	N27	\$0	\$0	\$0	\$0	\$0	\$0
29	Acct. Amort. (Billing Fee)	0	N27	\$0	\$0	\$0	\$0	\$0	\$0
31	Acct. Amort. (Other)	0	N27	\$0	\$0	\$0	\$0	\$0	\$0
32	Total ACOM Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0
34	Total ACOM Dep. Amort	\$1,620,299		\$1,309,685	(\$153,422)	\$0	\$444,343	\$0	\$192,217
37	ACOM EXP. INC. TAXES, NET								
38	Support Assets	\$1,650	N28	\$274	\$120	\$0	\$603	\$0	\$113
39	OCB Standng	2,786	L44	0	2,786	0	0	0	0
41	OCB Equipment	4,410	L32	0	0	0	2,517	0	120
43	OCB Operator	20,692	L32	2,110	0	0	3,847	0	2,196
44	OCB and Time Bnc	0	L17	14,706	0	0	0	0	0
45	Other Fees	0	N27	0	0	0	0	0	0
47	Total ACOM Exp Inc Taxes	\$30,927		\$17,155	\$4,263	\$0	\$6,667	\$0	\$2,632



Sheet "A"  
 FINANCIAL STATEMENT 11, 1997

21 April 98

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MINNESOTA TELEPHONE COMPANY INC.

	FCI (PART 69) Items		Federal A/C		Source		Common Law		Local		Interstate		Common		Billing and		Other		
	(A)	(B)	(1)	(2)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	
60	Intertel Equip Factor	0.00000	0.00000	DWEL	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	O.K.	
61	MOB. Svc. Share Credits	1.00000	1.00000	DWEL	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	O.K.	
62	MOB. Svc. Share Credits	2398.207	0.111	DWEL	\$68,375	\$48,125	\$48,125	\$2,960	\$32,962	\$32,962	\$32,962	\$32,962	\$32,962	\$32,962	\$79,517	\$14,379	\$14,379	O.K.	
63	"MOB. Svc. Share Credits	1.00000	0.00000		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	O.K.	
64	Factor																		
65	Factor																		
66	Net Investment	\$2,091,450	0.113		\$1,203,182	\$148,187	\$148,187	\$0	\$193,091	\$193,091	\$193,091	\$193,091	\$193,091	\$0	\$0	\$193,275	\$193,275	O.K.	
67	Factor	1.00000	0.00000		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	O.K.	

(10)

Sheet 10  
 REPORT RECEIVED 21, 1997

21-Apr-98

04:22:09 PM

INTRASTATE TELEPHONE COMPANY, INC.

	..... FCC PART 69 .....		Part 69		Common		Local		Intrastate		Common		Billing and		Other	
	Operating Expenses and Fees	(a)	Total	Applicable	Line	Linking	Transmission	Transport	Collection	(b)	(c)	(d)	(e)			
13	PLANT SPEC. CHRG. EXPENSE															
14																
15	Network Support Alloc.		\$0	NTF	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	OK	OK
17	Network Support (Direct)		\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	OK	OK
18	Total Network Support Exp		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	OK	OK
20	General Support Alloc.		\$5,960	NIS	\$1,022	\$1,780	\$0	\$1,982	\$0	\$1,982	\$0	\$0	\$0	\$1,165	OK	OK
21	General Support (Direct)		0	Direct	0	0	0	0	0	0	0	0	0	0	OK	OK
23	Total General Support Exp		\$5,960		\$1,022	\$1,780	\$0	\$1,982	\$0	\$1,982	\$0	\$0	\$0	\$1,165	OK	OK
24	General Office Eq. Alloc.		\$80,338	NIS	\$22,297	\$38,342	\$0	\$38,115	\$0	\$38,115	\$0	\$0	\$0	\$1,246	OK	OK
26	General Office Eq. (Direct)		0	Direct	0	0	0	0	0	0	0	0	0	0	OK	OK
27	Total O/E Exp		\$80,338		\$22,297	\$38,342	\$0	\$38,115	\$0	\$38,115	\$0	\$0	\$0	\$1,246	OK	OK
29	Cost Provisions Equip		\$0	LN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	OK	OK
30	Cost Provisions (Direct)		\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	OK	OK
32	ROT Taxes		0	Direct	0	0	0	0	0	0	0	0	0	0	OK	OK
33	Total O/T Exp		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	OK	OK
35	Costs Sales Equip		\$68,881	NIS	\$48,839	\$0	\$0	\$12,029	\$0	\$12,029	\$0	\$0	\$0	\$1,203	OK	OK
37	Costs Sales Equip (Direct)		\$88,881	Direct	\$49,009	\$0	\$0	\$12,008	\$0	\$12,008	\$0	\$0	\$0	\$1,203	OK	OK
38	Total Equip Exp		\$155,190		\$121,027	\$41,171	\$0	\$41,207	\$0	\$41,207	\$0	\$0	\$0	\$4,804	OK	OK
40																
41	TOTAL INT. SPEC. CHRG. EXP.		\$158,230		\$72,088	\$39,342	\$0	\$38,214	\$0	\$38,214	\$0	\$0	\$0	\$4,839	OK	OK





Sheet 30  
 ENRON'S DECEMBER 31, 1997

21-Apr-98

04:22:00 PM

RETIRATIVE TELEPHONE COMPANY INC.

	Part 36 Initial AIA Total		Appropriation	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
	(B)	(C)							
..... FCC PART 69 .....									
Operating Expenses and Fees									
(A)									
104. CARRIER OPERATING EXPENSE									
105. Marketing Expense	\$7,155	0			\$415	\$0	\$1,582	\$0	\$416
107. Marketing Direct	0	0			0	0	0	0	0
108. Total Marketing Expense	\$7,155	0			\$415	\$0	\$1,582	\$0	\$416
110. Total Stationing Expense	\$0	\$991		\$4,018	\$0	\$0	\$1,582	\$0	\$416
111. Operator Service Allow.	0	0		0	\$0	\$0	0	0	0
113. Operator Service Direct	0	0		0	0	0	0	0	0
114. Total Operator Service	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
116. Classified Directory	2,995	0		0	0	\$0	0	0	0
117. Unpublished Directory	0	0		0	2,995	0	0	0	0
119. Unpublished Directory	0	0		0	0	0	0	0	0
120. Total Directory	\$2,995	0		\$0	\$2,995	\$0	\$0	\$0	\$0
122. Bus. Ck. (E) Periodicals	0	0		\$0	\$0	\$0	\$0	\$0	\$0
123. Bus. Ck. Returned	0	0		0	0	0	0	0	0
124. Bus. Ck. (E) Periodicals	0	0		0	0	0	0	0	0
125. Bus. Ck. (E) Advertising	30,979	0		0	0	0	0	0	0
126. Bus. Ck. (E) Advertising	0	0		0	0	0	0	0	0
127. Bus. Ck. (E) Advertising	0	0		0	0	0	0	0	0
128. Bus. Ck. (E) Advertising	649	0		209	0	0	0	0	0
129. Bus. Ck. (E) Advertising	0	0		0	0	0	0	0	0
130. Bus. Ck. (E) Switched Access	0	0		0	0	0	0	0	0
131. Bus. Ck. (E) Call Center & Advertis	0	0		0	0	0	0	0	0
132. Bus. Ck. Returned	0	0		0	0	0	0	0	0
133. Total Business Office	\$31,628	0		\$309	\$0	\$0	\$152	\$11,037	\$0
134. Cost Serv. Mktg. Expense	\$39,117	0		0	0	0	0	0	0
136. Cost Serv. Operator Mktg.	16,714	0		0	0	0	0	0	0
137. Cost Serv. CTS	12,413	0		0	3,675	0	6,735	0	2,803
139. Cost Serv. (E) Common Line	0	0		0	0	0	0	0	0
140. Total Customer Service	\$59,134	0		\$3	\$3,675	\$0	\$6,735	\$6,841	\$2,803
142. Total Bk. Ck. (E) Ctr	\$59,660	0		\$309	\$3,783	\$2,995	\$6,327	\$7,778	\$2,803

\*\*\*\*\* FISCAL YEAR \*\*\*\*\*  
\*\*\*\*\* OPERATING EXPENSES AND TAXES \*\*\*\*\*

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	
	Operating Expenses and Taxes	Operating Expenses and Taxes	Agencies	Common Use	Legal Services	Information	Common Services	Printing and Composites	Other		
124	Other Local Gov. Alloc	\$0	142	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
125	Other Local Gov. Direct	1,520	Direct	0	0	0	0	1,520	0	0	O.K.
126	Total Other Local Gov.	\$1,520		\$0	\$0	\$0	\$0	\$1,520	\$0	\$0	O.K.
127	TOTAL CAPITAL EXPENSES	\$107,500		\$1,414	\$1,024	\$2,990	\$7,900	\$19,357	\$1,010	\$0	O.K.
128	County Single Exp	\$103,300	41	\$2,058	\$1,124	\$0	\$1,507	\$0	\$9,848	\$0	O.K.
129	Total Transfer Exp	\$103,300	41	\$2,058	\$1,124	\$0	\$1,507	\$0	\$9,848	\$0	O.K.
130	Total Transfer Exp	\$103,300	41	\$2,058	\$1,124	\$0	\$1,507	\$0	\$9,848	\$0	O.K.
131	TOTAL 1997 BUDGET EXPENSES	\$386,307	183	\$30,375	\$48,175	\$2,990	\$22,982	\$19,357	\$14,829	\$14,829	O.K.
132	COMPENSATION OPERATIONS PERSONNEL										
133	Local and County Alloc	\$27,000	164	\$5,351	\$1,548	\$33	\$5,027	\$7,118	\$1,954	\$0	O.K.
134	Local and County Direct	0	Direct	0	0	0	0	0	0	0	O.K.
135	Total Local and County	\$27,000		\$5,351	\$1,548	\$33	\$5,027	\$7,118	\$1,954	\$0	O.K.
136	Adm'n & General Alloc	\$98,473	164	\$27,813	\$11,037	\$914	\$16,554	\$38,426	\$14,177	\$0	O.K.
137	Adm'n & General Direct	30,097	Direct	10,000	10,000	0	10,000	0	0	0	O.K.
138	Total Adm'n and Gen	\$119,473		\$37,813	\$21,037	\$914	\$26,554	\$38,426	\$14,177	\$0	O.K.
139	TOTAL COMPENSATION OPERATIONS	\$119,537		\$43,964	\$29,934	\$1,147	\$31,561	\$32,798	\$15,811	\$0	O.K.
140	NON-RECURRING TAXES										
141	Non-recur Tax, Abolish	\$0	127	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
142	Non-recur Tax, Direct	0	Direct	0	0	0	0	0	0	0	O.K.
143	Total Non-recur Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
144	TOTAL 1997 EXP AND TAXES	\$796,294		\$76,667	\$75,620	\$4,136	\$51,214	\$115,833	\$36,734	\$36,734	O.K.



MINUTEMATE TELEPHONE COMPANY INC

	..... FCC PART 69 .....		Pay To:		Source	Common	Local	Interurban	Common	Billing and	Other
	Inland ATA Investment		Inland ATA								
	Summary	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	Land and Support Assets		\$48,630	025	\$3,644	\$15,049	\$0	\$14,407	\$0	\$0	0%
14	Central Office Equipment		\$214,500	070	\$7,860	\$100,736	\$0	\$92,876	\$0	\$0	0%
15	Central Office Equipment		0	070	0	0	0	0	0	0	0%
17	Cable and Other Facilities		\$28,836	071	\$13,779	0	0	\$14,857	0	0	0%
18	Total COE, OLT, OMT		\$148,336		\$177,629	\$100,736	\$0	\$107,733	\$0	\$0	0%
20			\$0		\$0	\$0	\$0	\$0	\$0	\$0	0%
21	Total Longline Assets		\$0	018	\$0	\$0	\$0	\$0	\$0	\$0	0%
22	Total Longline Assets		\$0	018	\$0	\$0	\$0	\$0	\$0	\$0	0%
23	Total Longline Assets		\$0	018	\$0	\$0	\$0	\$0	\$0	\$0	0%
24	Total Intangible Assets		\$0	014	\$0	\$0	\$0	\$0	\$0	\$0	0%
25	Total Intangible Assets		\$0	014	\$0	\$0	\$0	\$0	\$0	\$0	0%
26	Total Intangible Assets		\$0	014	\$0	\$0	\$0	\$0	\$0	\$0	0%
27	Total Intangible Assets		\$0	014	\$0	\$0	\$0	\$0	\$0	\$0	0%
28	Total Intangible Assets		\$0	014	\$0	\$0	\$0	\$0	\$0	\$0	0%
29	Total Intangible Assets		\$0	014	\$0	\$0	\$0	\$0	\$0	\$0	0%
30	Total Intangible Assets		\$0	014	\$0	\$0	\$0	\$0	\$0	\$0	0%
31	TOTAL TELEPHONE PLANT		\$483,743		\$18,662	\$127,026	\$0	\$124,026	\$0	\$0	0%
34	Assets		203,026	023	281,739	00,000	0	0	0	0	0%
35	Accounts Receivable		0	028	0	0	0	0	0	0	0%
37	Accounts Receivable		0	028	0	0	0	0	0	0	0%
38	Accounts Receivable		0	028	0	0	0	0	0	0	0%
40	Accounts Receivable		0	028	0	0	0	0	0	0	0%
41	Accounts Receivable		0	028	0	0	0	0	0	0	0%
42	Accounts Receivable		0	028	0	0	0	0	0	0	0%
43	Other Assets		0	084	0	0	0	0	0	0	0%
44	NET TELEPHONE PLANT		\$484,667		\$10,710	\$125,233	\$0	\$114,523	\$0	\$0	0%
46	Plant Held in Stock		0	017	0	0	0	0	0	0	0%
47	Plant Held in Stock		0	017	0	0	0	0	0	0	0%
48	Plant Held in Stock		0	017	0	0	0	0	0	0	0%
49	Plant Held in Stock		0	017	0	0	0	0	0	0	0%
50	Plant Held in Stock		0	017	0	0	0	0	0	0	0%
51	NET PLANT		\$484,667		\$10,710	\$125,233	\$0	\$114,523	\$0	\$0	0%

Order No.  
ENHANS DECEMBER 31, 1987

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INTERNATIONAL TELEPHONE COMPANY, INC.

***** FIC PART 88 *****		Page 36		Common		Legal		Information		Common		Billing and		Other	
Invt.ATA Investment		Invt.ATA		Law		Scheduling		Intelligence		Transport		Collection			
Detail		Total		(F)		(E)		(F)		(C)		(H)		(I)	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
13 LINE/END SERVICE ASSETS															
14	Land Assets, Mortgage	\$771	\$137	\$229	\$0	\$196	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Land Assets, Mortgage	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Land Assets, Other Items	\$271	\$137	\$229	\$0	\$196	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Total Land Assets	\$771	\$137	\$229	\$0	\$196	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Support Assets, Mortgage	\$7,879	\$8,907	\$14,810	\$0	\$24,862	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Support Assets, Personal Line	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Total Support Assets	\$7,879	\$8,907	\$14,810	\$0	\$24,862	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Total Land and Supp. Assets	\$16,658	\$18,044	\$15,039	\$0	\$24,957	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25 CENTRAL OFFICE EQUIPMENT															
29	Operator Sys. (A)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	Operator Sys. (B)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	Operator Sys. Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	Total Operator Systems	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	Terminal Scheduling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	Terminal Assigned	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Total Terminal Scheduling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	Total Scheduling	\$100,726	\$0	\$100,726	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	Total Assigned	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	Total Local Scheduling	\$100,726	\$0	\$100,726	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43	Total Scheduling	\$100,726	\$0	\$100,726	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44	Total Scheduling	\$100,726	\$0	\$100,726	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Sheet "B"  
ENHANCED CARRIER 31, 1987

21-Apr-88

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INNOVATIVE TELEPHONE COMPANY, INC.

***** FIC PART 69 ***** INNOVATIVE UNIT	(A)	Part 36 Initial LTA Total	Source of Acquisition (C)	Common Law (E)	Local Switching (F)	Information (G)	Common Transport (H)	Billing and Collection (I)	Other	
										(B)
58	CCE Each Line	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59	CCE Each Line	\$7,860	(D)	\$7,860	0	0	0	0	0	O.K.
60	CCE Each Line	0	Leased	0	0	0	0	0	0	O.K.
61	CCE Each Line-Assigned	0	(D)	0	0	0	0	0	0	O.K.
62	CCE Interchange Message	42,213	(D)	0	0	0	42,213	0	0	O.K.
63	CCE Interchange Message	0	(D)	0	0	0	0	0	0	O.K.
64	CCE Interchange-Assigned	0	(D)	0	0	0	0	0	0	O.K.
65	CCE Int'l Message	25,681	(D)	0	0	0	25,681	0	0	O.K.
66	CCE Int'l-Assigned	0	(D)	0	0	0	0	0	0	O.K.
67	Total CCE Transportation	\$121,823		\$12,860	\$0	\$0	\$105,964	\$0	\$0	O.K.
70	Total CCE Other Line	\$224,560		\$17,860	\$100,726	\$0	\$108,964	\$0	\$0	O.K.
71	Total CCE									
72	COINTEGRATED									
73	Public Switching	\$0	124	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
74	Public Switching	\$0	(D)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
75	Customer Premises Equipment	0	160	0	0	0	0	0	0	O.K.
76	Customer Premises Equipment	0	(D)	0	0	0	0	0	0	O.K.
78	Total COINTEGRATED	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
79	CABLE 4450 POINT-TO-POINT									
81	Exchange T1 and MATIS	\$0	(D)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
82	Exchange T1 and MATIS	\$113,719	(D)	\$113,719	0	0	0	0	0	O.K.
83	Exchange Assigned	0	(D)	0	0	0	0	0	0	O.K.
84	Exchange Assigned	\$0	(D)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
87	Total Exchange Line COINTEGRATED	\$113,719		\$113,719	0	0	0	0	0	O.K.
88	Exchange Trunk Message	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
89	Exchange Trunk Message	\$0	(D)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
90	Exchange Trunk COINTEGRATED	\$0	(D)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
91	Total Exchange Trunk COINTEGRATED	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
93	Interchange Message	\$17,251	(D)	\$0	\$0	\$0	\$17,251	\$0	\$0	O.K.
94	Interchange Message	0	(D)	0	0	0	0	0	0	O.K.
95	Interchange-Assigned	0	(D)	0	0	0	0	0	0	O.K.
96	Total Interchange COINTEGRATED	\$17,251		\$0	\$0	\$0	\$17,251	\$0	\$0	O.K.





Form 107  
EXPENSE DECEMBER 31, 1967

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INTERNATIONAL TELEPHONE COMPANY, INC.

Account Number	Description of Expense	Part 36 Amount (1)	Source of Exemption (2)	Common Law (3)	Total Deduction (4)	Information (5)	Common Transport (6)	Billing and Collection (7)	Other (8)	Status
541	PLANT OVERHEAD CONTRIBUTION	\$18,637	146	\$0,000	\$1,241	\$0	\$12,000	\$0	\$0	\$0 O.K.
563	Short Term	\$0	146	\$0	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
564	Long Term	\$18,637	146	\$0,000	\$1,241	\$0	\$12,000	\$0	\$0	\$0 O.K.
565	Trade-in Under Contract	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
569	TELEPHONE PLANT RESERVE/17	\$0	146	\$0	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
571	CLASSIFICATION	\$0	177	\$0	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
572	MATERIALS AND SUPPLIES	\$0	177	\$0	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
574	CONTRACTS	\$1,504	177	\$2,100	\$111	\$0	\$447	\$0	\$0	\$0 O.K.
575	CASH ADVANCE CAPITAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
577	EQUAL ACCESS REVENUE	\$0	Trans	\$0	\$0	\$0	\$0	\$0	\$0	\$0 O.K.

INVESTMENT TELEPHONE COMPANY INC.

	Part 36 Investment Total		Source or Acquisition (C)	Common Law (D)	Local Switching (E)	Information (F)	Common Transport (G)	Billing and Collection (H)	Other (I)	
	(A)	(B)								
..... FCC PART 69 .....										
Investment										
Investment and Debtless										
11	ACCOM REPRODUCTION PPS									
12	Support Facility	\$14,228	128	\$2,026	\$4,691	\$0	\$7,299	\$0	\$0	O.K.
13	CCE Operator	13,750	112	0	(24,763)	0	0	0	0	O.K.
14	CCE Operator	0	132	0	0	0	0	0	0	O.K.
15	CCE Operator	64,447	668	36,513	0	0	34,354	0	0	O.K.
16	CCE Operator	0	0	0	0	0	58,998	0	0	O.K.
20	Cable and Wire Facilities	309,127	0	248,128	0	0	0	0	0	O.K.
21	Other Plant	0	132	0	0	0	0	0	0	O.K.
22	Other Plant	0	0	0	0	0	0	0	0	O.K.
23	Total Accom Equip - 1995	\$531,096		\$387,789	(\$30,349)	\$0	\$101,651	\$0	\$0	O.K.
ACCOM IDENTIFICATION										
24	ACCOM IDENTIFICATION									
25	Admin. Telephone (TRU)	0	132	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
26	Admin. Telephone (TRU)	0	132	0	0	0	0	0	0	O.K.
28	Admin. Access - Longline Inv	0	132	0	0	0	0	0	0	O.K.
29	Admin. Access - Longline Inv	0	0	0	0	0	0	0	0	O.K.
31	Admin. Access - Other	0	0	0	0	0	0	0	0	O.K.
32	168 Accoun. Association	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
34	Total Accom Identification	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35	Total Accom Equip - 1995	\$531,096		\$387,789	(\$30,349)	\$0	\$101,651	\$0	\$0	O.K.
ACCOM DEF INC TABLE NET										
37	ACCOM DEF INC TABLE NET									
38	Support Facility	\$584	128	\$65	\$112	\$0	\$182	\$0	\$0	O.K.
40	CCE Switching	765	644	0	0	0	0	0	0	O.K.
41	CCE Operator	0	132	0	0	0	0	0	0	O.K.
42	CCE Operator	945	632	43	0	0	502	0	0	O.K.
43	OT Equipment	0	0	0	0	0	0	0	0	O.K.
44	Cable and Wire Fac.	3,906	617	3,188	0	0	768	0	0	O.K.
45	Other Plant	0	132	0	0	0	0	0	0	O.K.
46	Other Plant	0	0	0	0	0	0	0	0	O.K.
47	Total Accom Def Inc Table Net	\$8,025		\$3,692	\$079	\$0	\$1,455	\$0	\$0	O.K.

Sheet 11  
 FROM: DECEMBER 31, 1987

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INDICATIVE TELEPHONE COMPANY INC

APPROPRIATION FACTORS	FISCAL YEAR		SOURCE	COMMON LINE	LOAD	MEDIATION	COMMON TELEPHONE	BIDDING AND CONTRACTING	OTHER	
	(A)	(B)								
13 General Office Equipment	\$274,560	\$170	1170	\$37,860	\$100,736	\$0	\$50,964	\$0	\$0	O.K.
14 General Office Equipment	520,218	0	1171	419,278	0	0	501,092	0	0	O.K.
15 Civil Facilities Equip	0	0	0	0	0	0	0	0	0	O.K.
16 Total	\$794,778	\$170		\$1,000,000	\$100,736	\$0	\$1,000,000	\$0	\$0	O.K.
18 Factor	1,000,000	0		0.13317	0.13317	0.00000	0.13317	0.00000	0.00000	O.K.
19	0	0		0	0	0	0	0	0	O.K.
20 Sign. Equip. Trans. Equip	\$507,297	17	17	\$0	\$100,736	\$0	\$107,297	\$0	\$0	O.K.
21 Factor	1,000,000	0		0.00000	0.231566	0.00000	0.623811	0.00000	0.00000	O.K.
22 General Office Equipment	\$201,540	1170	1170	\$37,860	\$100,736	\$0	\$50,964	\$0	\$0	O.K.
23 Misc. Equip. Trans. Equip	0	0	0	0	0	0	0	0	0	O.K.
24 Other Equip. Trans. Equip	151,097	1171	1171	0	0	0	101,097	0	0	O.K.
25 Factor	1,000,000	0		0	0	0	0	0	0	O.K.
26 General Office Equipment	\$105,637	1,000,000	1,000,000	\$37,860	\$100,736	\$0	\$107,061	\$0	\$0	O.K.
27 Total	\$1,056,370	\$170		\$1,000,000	\$300,232	\$0	\$1,512,971	\$0	\$0	O.K.
28 Factor	1,000,000	0		0.172910	0.300232	0.00000	0.512971	0.00000	0.00000	O.K.
29 General Support Facilities	\$48,420	1170	1170	\$4,644	\$19,048	\$0	\$24,837	\$0	\$0	O.K.
30 General Office Equipment	224,540	13	13	57,260	100,736	0	63,664	0	0	O.K.
31 Misc. Equip. Trans. Equip	0	15	15	0	0	0	0	0	0	O.K.
32 Civil Facilities Equip	520,318	0	0	419,278	0	0	501,092	0	0	O.K.
33 Factor	1,000,000	0		0	0	0	0	0	0	O.K.
34 Equal Access Investment	0	1177	1177	0	0	0	0	0	0	O.K.
35 Total	\$1,048,262	\$1,000,000		\$1,113,785	\$1,120,899	\$0	\$1,702,018	\$0	\$0	O.K.
36 Factor	1,000,000	0		0.672800	0.142089	0.00000	0.249810	0.00000	0.00000	O.K.
37 Sign. Equip. Trans. Equip	\$1,048,262	36	36	\$468,262	\$1,113,785	\$0	\$1,702,018	\$0	\$0	O.K.
38 Factor	1,000,000	0		0.672800	0.142089	0.00000	0.249810	0.00000	0.00000	O.K.
39 Sign. Equip. Trans. Equip	\$1,048,262	36	36	\$468,262	\$1,113,785	\$0	\$1,702,018	\$0	\$0	O.K.
40 Factor	1,000,000	0		0.672800	0.142089	0.00000	0.249810	0.00000	0.00000	O.K.
41 CCE/CE 21 Factor	\$1,048,262	36	36	\$468,262	\$1,113,785	\$0	\$1,702,018	\$0	\$0	O.K.
42 Factor	1,000,000	0		0.672800	0.142089	0.00000	0.249810	0.00000	0.00000	O.K.
43 CCE/CE 21 Factor	\$1,048,262	36	36	\$468,262	\$1,113,785	\$0	\$1,702,018	\$0	\$0	O.K.
44 Factor	1,000,000	0		0.672800	0.142089	0.00000	0.249810	0.00000	0.00000	O.K.
45 Total PPS	\$1,048,262	36	36	\$468,262	\$1,113,785	\$0	\$1,702,018	\$0	\$0	O.K.
46 Factor	1,000,000	0		0.672800	0.142089	0.00000	0.249810	0.00000	0.00000	O.K.







MINNESOTA TELEPHONE COMPANY INC.

	Part 36		Apportion	Common	Local	Information	Common	Billing and	Other	
	Ident./A	Total								Law
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
***** FCC PART 69 *****										
Operating Expenses and Taxes										
104 CUSTOMER OPERATIONS EXPENSE										
105 Marketing Agency		\$49	71%	\$60	\$14	\$0	\$24	\$0	\$0	\$0
106 Advertising Agency		0	(Fixed)	0	0	0	0	0	0	0
109 Total Marketing Expense		549		\$60	\$14	\$0	\$24	\$0	\$0	\$0
111 Operator Service Alloc		\$0	16%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
112 Operator Service Direct		0	Direct	0	0	0	0	0	0	0
114 Total Operator Service		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
115 Classified Directory		\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0
117 Agricultural Directory		604	(F)	0	0	604	0	0	0	0
118 Foreign Directory		0	Direct	0	0	0	0	0	0	0
120 Total Directory		\$604		\$0	\$0	\$604	\$0	\$0	\$0	\$0
121 Bus. Dir. (E) Prescription		0	1.6%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
122 Bus. Dir. (E) Reserved		0	(F)	0	0	0	0	0	0	0
124 Bus. Dir. (E) Message		441	(F)	0	0	441	0	0	0	0
126 Bus. Dir. (E) Reserved		0	(F)	0	0	0	0	0	0	0
128 Bus. Dir. (E) Classified		131	2.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
129 Bus. Dir. (E) Classified		0	(F)	0	0	0	0	0	0	0
130 Bus. Dir. (E) Classified		0	(F)	0	0	0	0	0	0	0
131 Bus. Dir. (E) Reserved		0	(F)	0	0	0	0	0	0	0
132 Total Business Dir.		\$172		\$0	\$19	\$153	\$0	\$141	\$0	\$0
135 Card Serv. Long Process		\$2,038	(H)	0	0	0	0	2,038	0	0
137 Card Serv. CMIS		1,071	(H)	0	403	0	668	1,468	0	0
138 Card Serv. EIC/Comstat Int		0	(H)	0	0	0	0	0	0	0
140 Total Customer Service		\$3,177		\$0	\$403	\$0	\$668	\$1,468	\$0	\$0
141 Total MO. CL. OS. Exp		\$5,203		\$60	\$427	\$604	\$709	\$1,547	\$0	\$0

RETRIASIVE TELEPHONE COMPANY, INC.

..... (CC) PART 69 .....		Part 36		Common		Local		Information		Common		Billing and		Other		
Operating Expenses and Taxes		Total	Application	Line	Switching	Headquarters	Headquarters	Headquarters	Headquarters	Headquarters	Headquarters	Headquarters	Headquarters	Headquarters	Headquarters	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	
149 Other Cost Surv. Alloc	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
150 Other Cost Surv. Alloc	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
151 Other Cost Surv. Alloc	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
152 Total Other Cost Surv.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
163 TOTAL CUSTOMER OPER EXP	\$6,432	\$6,432	\$141	\$141	\$156	\$604	\$724	\$724	\$724	\$4,547	\$4,547	\$4,547	\$4,547	\$4,547	\$4,547	O.K.
166 TWO-WHEELER CONTRACTS																
166 Training Benefits Exp	\$12,776	\$12,776	\$41	\$1,524	\$1,209	\$0	\$0	\$0	\$4,482	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
166 Total non-subsidiary Exp	3,415	3,415	62 + 61 + 69	3,216	448	604	448	604	724	4,547	4,547	4,547	4,547	4,547	4,547	O.K.
169 Total Customer Operations	6,432	6,432	103	141	156	604	724	724	724	4,547	4,547	4,547	4,547	4,547	4,547	O.K.
171 TOTAL TWO-WHEELER CONTRACTS	\$42,443	\$42,443		\$17,881	\$1,209	\$0	\$0	\$0	\$10,016	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172 CORPORATE OPERATIONS EXPENSE																
174 Fuel and Purging Alloc	\$3,379	\$3,379	104	\$1,686	\$871	\$37	\$0	\$0	\$116	\$156	\$0	\$0	\$0	\$0	\$0	O.K.
175 Fuel and Purging Alloc																
177 Fuel and Purging Alloc																
178 Fuel and Purging Alloc																
179 Fuel and Purging Alloc																
180 Adams & Central Allocated	\$3,379	\$3,379	104	\$1,686	\$871	\$37	\$0	\$0	\$116	\$156	\$0	\$0	\$0	\$0	\$0	O.K.
181 Adams & Central Allocated																
182 Adams & Central Allocated																
183 Total Adams and Central	\$3,379	\$3,379	\$3,379	\$1,686	\$871	\$37	\$0	\$0	\$116	\$156	\$0	\$0	\$0	\$0	\$0	O.K.
184 TOTAL CORPORATE OPERATIONS	\$11,158	\$11,158		\$5,574	\$2,881	\$197	\$0	\$0	\$3,105	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
185 TOTAL CORPORATE OPERATIONS	\$11,157	\$11,157		\$5,574	\$2,881	\$197	\$0	\$0	\$3,104	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
186 NON-RECURRING TAXES																
189 Non-recurring Taxes Allocated	\$0	\$0	137	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
190 Non-recurring Taxes Allocated																
191 Non-recurring Taxes Allocated																
192 Total Non-recurring Taxes	\$0	\$0	137	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
193 Total Non-recurring Taxes																
194 TOTAL OPER EXP AND TAXES	\$123,437	\$123,437		\$49,318	\$10,021	\$464	\$0	\$0	\$2,831	\$0	\$0	\$0	\$0	\$0	\$0	O.K.







..... I.C. PART 36 .....	(A)	TOTAL COMPANY	Source Account	Message Telephone Services					TOTAL MINISIAH
				Interline and Other	ISMA/IA	ISMA/IA	ISMA/IA	ISMA/IA	
		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
123	TRC - Short Term, A/c	1,14,208	---	0	0	0	0	0	0
124	TRC - Short Term, Equip	0	---	0	0	0	0	0	0
125	TRC - Long Term, Equip	0	---	0	0	0	0	0	0
126	TRC - Long Term, Other	0	---	0	0	0	0	0	0
127	RESEARCH AND DEVELOPMENT	---	---	0	0	0	0	0	0
128	Acq. Equip. Support Assets	313,291	---	---	---	---	---	---	---
129	Acq. Equip. COE Stocking	(813,601)	---	---	---	---	---	---	---
130	Acq. Equip. COE Transportation	1,58,527	---	---	---	---	---	---	---
131	Acq. Equip. COE Equipment	7,097,709	---	---	---	---	---	---	---
132	Acq. Equip. COE	0	---	---	---	---	---	---	---
133	Acq. Equip. Other Equip	0	---	---	---	---	---	---	---
134	Acq. Equip. Other Equip	0	---	---	---	---	---	---	---
135	Acq. Equip. Other Equip	0	---	---	---	---	---	---	---
136	Acq. Equip. Other Equip	0	---	---	---	---	---	---	---
137	Acq. Equip. Other Equip	0	---	---	---	---	---	---	---
138	Acq. Equip. Other Equip	0	---	---	---	---	---	---	---
139	Acq. Equip. Other Equip	0	---	---	---	---	---	---	---
140	Acq. Equip. Other Equip	0	---	---	---	---	---	---	---
141	Acq. Equip. Other Equip	0	---	---	---	---	---	---	---
142	Acq. Equip. Other Equip	0	---	---	---	---	---	---	---
143	Acq. Equip. Other Equip	0	---	---	---	---	---	---	---
144	Acq. Equip. Other Equip	0	---	---	---	---	---	---	---
145	Acq. Equip. Other Equip	0	---	---	---	---	---	---	---
146	Acq. Equip. Other Equip	0	---	---	---	---	---	---	---
147	OPERATING EXPENSES AND TAXES	0	---	0	0	0	0	0	0
148	Personnel Support Direct	0	---	0	0	0	0	0	0
149	Personnel Support Indirect	38,397	---	0	0	0	0	0	0
150	General Support A/c	---	---	0	0	0	0	0	0
151	General Support Indirect	378,448	---	0	0	0	0	0	0
152	General Support Indirect	---	---	0	0	0	0	0	0
153	General Support Indirect	---	---	0	0	0	0	0	0
154	General Support Indirect	---	---	0	0	0	0	0	0
155	General Support Indirect	---	---	0	0	0	0	0	0
156	General Support Indirect	---	---	0	0	0	0	0	0
157	General Support Indirect	---	---	0	0	0	0	0	0
158	General Support Indirect	---	---	0	0	0	0	0	0
159	General Support Indirect	---	---	0	0	0	0	0	0
160	General Support Indirect	---	---	0	0	0	0	0	0
161	General Support Indirect	---	---	0	0	0	0	0	0
162	General Support Indirect	---	---	0	0	0	0	0	0
163	General Support Indirect	---	---	0	0	0	0	0	0
164	General Support Indirect	---	---	0	0	0	0	0	0
165	General Support Indirect	---	---	0	0	0	0	0	0
166	General Support Indirect	---	---	0	0	0	0	0	0
167	General Support Indirect	---	---	0	0	0	0	0	0
168	General Support Indirect	---	---	0	0	0	0	0	0
169	General Support Indirect	---	---	0	0	0	0	0	0
170	General Support Indirect	---	---	0	0	0	0	0	0
171	General Support Indirect	---	---	0	0	0	0	0	0
172	General Support Indirect	---	---	0	0	0	0	0	0
173	General Support Indirect	---	---	0	0	0	0	0	0
174	General Support Indirect	---	---	0	0	0	0	0	0
175	General Support Indirect	---	---	0	0	0	0	0	0
176	General Support Indirect	---	---	0	0	0	0	0	0
177	General Support Indirect	---	---	0	0	0	0	0	0
178	General Support Indirect	---	---	0	0	0	0	0	0
179	General Support Indirect	---	---	0	0	0	0	0	0
180	General Support Indirect	---	---	0	0	0	0	0	0
181	General Support Indirect	---	---	0	0	0	0	0	0
182	General Support Indirect	---	---	0	0	0	0	0	0
183	General Support Indirect	---	---	0	0	0	0	0	0
184	General Support Indirect	---	---	0	0	0	0	0	0
185	General Support Indirect	---	---	0	0	0	0	0	0
186	General Support Indirect	---	---	0	0	0	0	0	0
187	General Support Indirect	---	---	0	0	0	0	0	0
188	General Support Indirect	---	---	0	0	0	0	0	0
189	General Support Indirect	---	---	0	0	0	0	0	0
190	General Support Indirect	---	---	0	0	0	0	0	0
191	General Support Indirect	---	---	0	0	0	0	0	0
192	General Support Indirect	---	---	0	0	0	0	0	0
193	General Support Indirect	---	---	0	0	0	0	0	0
194	General Support Indirect	---	---	0	0	0	0	0	0
195	General Support Indirect	---	---	0	0	0	0	0	0
196	General Support Indirect	---	---	0	0	0	0	0	0
197	General Support Indirect	---	---	0	0	0	0	0	0
198	General Support Indirect	---	---	0	0	0	0	0	0
199	General Support Indirect	---	---	0	0	0	0	0	0
200	General Support Indirect	---	---	0	0	0	0	0	0

21-Apr-98

04:22:09 PM

	TOTAL COMPANY	Source/ Abductor	Intellig and Tone	Message Telephone Service		Private Line		TOTAL MESSAGE MINUTE
				total A/A	total A/A	total A/A	total A/A	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
176 C&S Reg and Equip. Misc.	0	0	0	0	0	0	0	
177 C&S Reg and Equip. Direct	0	0	0	0	0	0	0	
178 Helicon Operations, Alloc.	81,117	0	0	0	0	0	0	
180 Total Access Equipment, Contd	0	0	0	0	0	0	0	
181 Equip. Support Assets	42,598	0	0	0	0	0	0	
182 Equip. Support Assets	82,713	0	0	0	0	0	0	
183 Equip. COE Operatn	0	0	0	0	0	0	0	
184 Equip. COE Transportation	176,028	0	0	0	0	0	0	
185 Equip. CIVIL activities	579,623	0	0	0	0	0	0	
186 Equip. Longline Assets	0	0	0	0	0	0	0	
187 Equip. Longline Assets	0	0	0	0	0	0	0	
188 Equip. Longline Assets	0	0	0	0	0	0	0	
189 Equip. Longline Assets	0	0	0	0	0	0	0	
190 Equip. Longline Assets	0	0	0	0	0	0	0	
191 Equip. Longline Assets	0	0	0	0	0	0	0	
192 Equip. Longline Assets	0	0	0	0	0	0	0	
193 Equip. Longline Assets	0	0	0	0	0	0	0	
194 Equip. Longline Assets	0	0	0	0	0	0	0	
195 Equip. Longline Assets	0	0	0	0	0	0	0	
196 Equip. Longline Assets	0	0	0	0	0	0	0	
197 Equip. Longline Assets	0	0	0	0	0	0	0	
198 Equip. Longline Assets	0	0	0	0	0	0	0	
199 Equip. Longline Assets	0	0	0	0	0	0	0	
200 Equip. Longline Assets	0	0	0	0	0	0	0	
201 Equip. Longline Assets	0	0	0	0	0	0	0	
202 Equip. Longline Assets	0	0	0	0	0	0	0	
203 Equip. Longline Assets	0	0	0	0	0	0	0	
204 Equip. Longline Assets	0	0	0	0	0	0	0	
205 Equip. Longline Assets	0	0	0	0	0	0	0	
206 Equip. Longline Assets	0	0	0	0	0	0	0	
207 Equip. Longline Assets	0	0	0	0	0	0	0	
208 Equip. Longline Assets	0	0	0	0	0	0	0	
209 Equip. Longline Assets	0	0	0	0	0	0	0	
210 Equip. Longline Assets	0	0	0	0	0	0	0	
211 Equip. Longline Assets	0	0	0	0	0	0	0	
212 Equip. Longline Assets	0	0	0	0	0	0	0	
213 Equip. Longline Assets	0	0	0	0	0	0	0	

Introduce



Sheet "A" - Input Documentation Page 8  
 SOUTH DAKOTA PUBLIC UTILITIES ACCESS COST MODEL  
 RETAIL RATE TELEPHONE COMPANY INC  
 EFFICIENCY DECEMBER 31, 1997

21-Apr-98

04:27:59 PM

\*\*\*\*\* FCC PART 36 \*\*\*\*\*  
 (A)  
 276 Working Lines  
 277 Expedient Interchange Cost Allow  
 278 Interchange Cost Allowance

TOTAL  
 CARRIER  
 (B) 7,819  
 34,733  
 38

Source  
 Allowance  
 (C) ---

Line  
 (D) 0  
 0  
 0

Interchange  
 (E) 50  
 0  
 0

Interchange  
 (F) 0  
 0  
 0

Interchange  
 (G) 0  
 0  
 0

Interchange  
 (H) 0  
 0  
 0

Interchange  
 (I) 0  
 0  
 0

Interchange  
 (J) 79  
 0  
 0

Interchange  
 (K) 79  
 0  
 0

TOTAL  
 INTERCHANGE  
 (L) 79  
 0  
 0

ACCOUNT NUMBER	DESCRIPTION	TO DATE BALANCE	DEBIT	CREDIT	ADJUSTMENTS	NEW BALANCE	ACCOUNT NUMBER
7820 31	INSTALL EXP-INSIDE WIRE	27,732.33	0.00				7820 31
7820 32	INTERNET EXPENSE-50	94,939.48	0.00				7820 32
7820 33	INTERNET EXPENSE - RM	66.58	0.00				7820 33
7820 35	INSTALL EXP-KEY SYSTEMS	33,117.29	0.00				7820 35
7820 40	REP EXP-UNREGULATED CPE	41,081.42	0.00				7820 40
7820 41	REP EXP-INSIDE WIRE	29,995.91	0.00				7820 41
7820 45	REPAIR EXP-KEY SYSTEMS	7,528.34	0.00				7820 45
7820 30	OTHER UNREGULATED EXP	41,492.22	0.00				7820 30
7820 50	MAIN EXP-N/W CELLULAR 1*	1,562.90	0.00				7820 50
7820 51	OTHER EXP-N/W CELLULAR *	592.43	0.00				7820 51
7820 60	MAIN EXP-WIRE LINE 2000 *	333.08	0.00				7820 60
7820 61	OTH EXP-WIRE LINE 2000 *	28,167.55	0.00				7820 61
7840 51	PAYPHONE BASIC SERV EXP	1,717.49	0.00				7840 51
7840 55	PUBLIC TELEPHONE DEPRIC*	382.32	0.00				7840 55
8100 00	PAYROLL CLEARING	4.21	0.00				8100 00
8200 00	REPAIRS CLEANING	0.00	0.00				8200 00
8300 00	PAYROLL TAXES CLEANING	0.00	0.00				8300 00
9110 10	CASH-OCBS	0.00	0.00				9110 10
9180 00	TEMPORARY INVESTMENT-CP*	0.00	0.00				9180 00
9190 00	SOE FROM COST-W AGENTS	60,982.79	0.00				9190 00
9180 20	SOE FROM COST-ONS TOLL *	312,547.28	0.00				9180 20
9181 00	ACCT REC ALLOW-RMD DEPR*	0.00	0.00				9181 00
9190 00	1FC GIFT CERTIFICATES *	0.00	0.00				9190 00
9190 10	OTHER ACCT REC-OTHER *	0.00	30.00				9190 10
9190 11	OTHER ACCT REC-TYAT *	0.00	0.00				9190 11
9190 12	OTHER ACCT REC-MECA *	68,178.78	0.00				9190 12

ACCOUNT NUMBER	DESCRIPTION	TO DATE BALANCE		ADJUSTMENTS		NEW BALANCE		ACCOUNT NUMBER
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	
91190-11	OTHER ACCT REC-INTL	60,819.43	0.00					91190-11
91190-13	OTHER ACCT REC-9 S MEST	31,978.79	0.00					91190-13
91190-16	OTHER ACCT REC-OTHER CANA	17,277.42	0.00					91190-16
91190-17	OTHER ACCT REC-TECA	0.00	0.00					91190-17
91190-18	OTHER ACCT REC-ITFC	0.00	0.00					91190-18
91190-23	OTH ACCT REC-INTERNATVE	1,210,847.89	0.00					91190-23
91210-00	INT & DIV RECEIVABLE	0.00	0.00					91210-00
91310-00	PREPAID INSURANCE	0.00	0.00					91310-00
91400-21	BILLABLE I/A-CR	0.00	0.00					91400-21
91410-31	PUBLIC TELEPHONE EQUIP	34,131.59	0.00					91410-31
91410-35	DEP REL - FOR TEL EQUIP	0.00	32,261.68					91410-35
91410-50	DEFERRED CHARGES	10,471,781.51	0.00					91410-50
92003-00	TEL PLANT U/COMB-W/O	0.00	0.00					92003-00
92111-00	LAND-50	17,394.58	0.00					92111-00
92121-10	DIAL BUILDINGS-50	1,060,774.08	0.00					92121-10
92122-00	FURNITURE-50	0.00	0.00					92122-00
92123-00	OFFICE EQUIPMENT-50	0.00	0.00					92123-00
92123-20	CO COMMUNICATIONS EQ-50	0.00	0.00					92123-20
92124-00	COMPUTER ACCESSORIES	13,653.22	0.00					92124-00
92124-10	COE-0101TEL EQUIP-50	2,589,458.01	0.00					92124-10
92124-20	DIG EQUIP SOFTWARE-50	0.00	0.00					92124-20
92232-00	COE-CAMERAS EQUIP-50	328,843.41	0.00					92232-00
92232-20	COE-T CAMERAS EQP-50	1,582,455.92	0.00					92232-20
92232-40	CINEMAT EQUIP-FILMS-50	273,807.97	0.00					92232-40

WEEKEND TRAIL BALANCE  
 WITH ACTIVITY FOR 50597







MONTHLY TRAIL BALANCE  
WITH ACTIVITY FOR PERIOD

ACCOUNT NUMBER	DESCRIPTION	TO DATE BALANCE	ADJUSTMENTS	NEW BALANCE	ACCOUNT NUMBER
		DEBIT   CREDIT	DEBIT   CREDIT	DEBIT   CREDIT	
94080 20	ACC TAXES-GROSS REV-50 *	0.00   227,489.51			94080 20
94080 25	ACC TAXES-FISC ACCESS-50 *	0.00   5,088.38			94080 25
94080 60	ACC TAXES-ST USE TAX-50 *	0.00   611.98			94080 60
94080 70	ACC TAXES-CITY TAX	0.00   305.98			94080 70
94120 10	CON INT ACCR-INTC	0.00   0.00			94120 10
94210 11	FUNDED DEBT-OTHER	0.00   18,011,840.81			94210 11
94340 10	DEFERRED FEDERAL INC TAX*	0.00   139,200.00			94340 10
94380 00	OTH DEF CR-EDUCATION FD*	0.00   0.00			94380 00
94350 00	BALANCE INCOME EARNED *	495,463.61   0.00			94350 00
94350 10	NET INCOME	0.00   495,463.61			94350 10
94350 20	NET MAJORING RETRAIANT *	0.00   0.00			94350 20
94350 30	COMMON STOCK	0.00   5,080,080.00			94350 30
94350 40	PAT CAPITAL ASSIGNMENT *	0.00   120,210.27			94350 40
94350 41	NON-PAYING/NOVC CAPITAL *	0.00   0.00			94350 41
94350 42	ACCUMULATED EARNINGS *	0.00   0.00			94350 42
95001 00	BASIC AREA REVENUE-50 *	0.00   1,307,136.06			95001 00
95002 00	SAS REVENUE-50	0.00   4,085.55			95002 00
95010 00	PUBLIC TELEPHONE REV-50*	0.00   0.00			95010 00
95040 00	LOC TEL LINE REV-50 *	0.00   1,853.88			95040 00
95040 30	OTH LOC SER REV-50	0.00   39,543.00			95040 30
95040 51	OTH LOC SER PTC/LDS-50 *	0.00   7,510.00			95040 51
95040 53	OTH LOC SER PTC/LDS-50 *	0.00   13.00			95040 53
95040 55	900 BLOCKING S/C-50	0.00   474.46			95040 55
95040 60	OTH OPT LOC SER REV-50 *	0.00   119,292.05			95040 60
95040 40	OTHER LOCAL SERVICE-50 *	0.00   4,054.00			95040 40
95041 00	L01 END USER REV-50 *	0.00   307,374.08			95041 00

ACCOUNT NUMBER	DESCRIPTION	TO DATE BALANCE	ADJUSTMENTS	NEW BALANCE	ACCOUNT NUMBER
		DEBIT   CREDIT	DEBIT   CREDIT	DEBIT   CREDIT	
9208 00	LOI COMMON LINE REV-SD *	0.00	388,271.38 *		9208 00
9208 20	LOI SMT ACCESS REV-SD *	0.00	1,438,931.86 *		9208 20
9208 00	STATE SP ACCESS REV-SD *	0.00	74,607.53 *		9208 00
9208 20	LOS COMM LINE REV-SD *	0.00	69,310.48 *		9208 20
9208 40	LOS SMT ACCESS REV-SD *	0.00	384,044.32 *		9208 40
9208 00	MESSAGE REVENUE-SD *	0.00	924,723.34 *		9208 00
9208 99	PROGRAM DEVELOPMENT *	0.00	2,737.60 *		9208 99
9210 00	WATS-REVENUE-SD *	0.00	0.00 *		9210 00
9220 00	DIRECTORY REVENUE-SD *	0.00	7,352.76 *		9220 00
9240 00	LISTING-SD *	0.00	17,102.78 *		9220 20
9240 00	RENT REVENUE-SD *	0.00	40,208.37 *		9240 00
9240 00	CONCERNATE OPERATING REV *	0.00	37,783.81 *		9220 00
9240 00	MISCELLANEOUS REVENUE *	0.00	1,987.39 *		9240 00
9240 10	OTH REGULATED REV-SD *	0.00	0.00 *		9240 10
9270 00	INTRA BILL/COLLECT SD *	0.00	71,980.64 *		9270 00
9280 00	INTER BILL/COLLECT SD *	0.00	133,977.37 *		9270 00
9290 00	UNCOLLECTIBLE REV-SD *	12,832.23	0.00 *		9290 00
9211 00	LABR & MISC EXPENSE-SD *	30,361.02	0.00 *		9211 00
9212 00	PRINTING EXPENSE-SD *	0.00	0.00 *		9212 00
9213 00	OFF EQUIP EXPENSE-SD *	16.02	0.00 *		9213 00
9213 20	CO COMMUNICATION EXP-SD *	0.00	0.00 *		9213 20
9214 00	COMPUTER ACCESSORIES *	19.64	0.00 *		9214 00
9210 00	COM & DIS AT HQ-SD *	17,613.67	0.00 *		9210 00
9210 10	RENT EXPENSE-Q 5 WEST *	26,324.30	0.00 *		9210 10
9210 20	REPAIR OF COM-LOCAL-SD *	60,028.68	0.00 *		9210 20

ACCOUNT NUMBER	DESCRIPTION	TO DATE BALANCE	DEBIT	CREDIT	ADJUSTMENTS	NEW BALANCE	ACCOUNT NUMBER
					DEBIT	CREDIT	
98210 40	REP OF COE-CLT & 911-50*	1,296.60					98210 40
98212 10	COE-DIGITAL EQUIP-50	3,235.38					98212 10
98210 10	REPAIRS OF COE-TOLL-50	54,248.32					98210 10
98230 20	REPAIRS OF COE-ARS-50	700.43					98230 20
98210 30	REPAIRS OF COE-SOB CEN-5*	4,215.35					98210 30
98230 40	REP SOB CEN-SOB TRM-50*	18,089.47					98230 40
98212 00	COE-CABLEMTR EQUIP-50	448.18					98212 00
98212 20	COE--T-CABLEMTR EQP-50	3,318.48					98212 20
98231 00	PUBLIC TEL EQUIP EX-50*	841.63					98231 00
98423 00	PRINTED CABLE & WIRE-50*	284,204.18					98423 00
98512 00	PROVISIONING EXPENSE	0.00					98512 00
98531 00	POWER EXPENSE-50	38,481.78					98531 00
98531 00	DISTRIBUTION EXPENSE-50*	3,439.57					98531 00
98533 20	TESTING-LOCAL-50	938.74					98533 20
98533 30	TESTING-TOLL-50	333.88					98533 30
98533 40	TESTING-ARS-50	434.21					98533 40
98533 50	TESTING-SOB CEN-50	1,881.68					98533 50
98535 00	ENGINEERING EXPENSE	34,022.67					98535 00
98540 00	ACCESS EXPENSE	192,021.78					98540 00
98581 00	DEPRECIATION EXPENSE-50*	1,322,728.47					98581 00
98586 00	AMORTIZATION EXPENSE	352,537.52					98586 00
98611 00	MARKETING EXPENSE-REG	7,488.32					98611 00
98612 00	SALES EXPENSE-REGULATED	3,160.66					98612 00
98613 00	PRODUCT ADVERTISING	10,086.47					98613 00
98615 20	1TC TONG OLET EXP INTL*	2,914.28					98615 20
98617 21	1TC LD INTL ADVERTISING*	480.76					98617 21

ACCOUNT NUMBER	DESCRIPTION	WORKING TRIAL BALANCE		ADJUSTMENTS		NEW BALANCE		ACCOUNT NUMBER
		TO DATE BALANCE	WITH ACTIVITY FOR DEBY	DEBIT	CREDIT	DEBIT	CREDIT	
96821 00	CALL COMPLETION EXP		18,768.45	0.00				96821 00
96822 00	DIRECTOR EXPENSE		53,391.79	0.00				96822 00
96823 00	CUSTOMER SERVICES EXP		237,600.23	0.00				96823 00
96823 01	SERVICE ORDER INFO		0.00	0.00				96823 01
96823 10	PAVANTOUR COLLECTIONS		489.37	0.00				96823 10
96823 20	DELINQUENT COLLECTIONS		3,415.43	0.00				96823 20
96823 21	COLLECTIONS EXPENSE-UNC		222.59	0.00				96823 21
96823 30	CANS EXPENSE		10,174.22	0.00				96823 30
96823 31	MECA EXPENSE		6,487.31	0.00				96823 31
96823 40	CUSTOMER BAL-WHITE OFF		0.00	14.18				96823 40
96711 00	EXECUTIVE EXPENSE		61,523.16	0.00				96711 00
96711 10	DIRECTOR'S EXPENSE		12,708.00	0.00				96711 10
96711 11	DIRECTOR SOURCE EXPENSE		100.00	0.00				96711 11
96711 20	OTHER EXECUTIVE EXPENSE		37,488.07	0.00				96711 20
96721 00	ACCOUNTING/TREASURY EXP		130,074.38	0.00				96721 00
96722 00	EXTERNAL RELATIONS		15,958.14	0.00				96722 00
96722 10	REGULATORY EXPENSE		32,801.91	0.00				96722 10
96723 00	HUMAN RESOURCES EXPENSE		4,758.26	0.00				96723 00
96724 00	COMPUTER MANAGEMENT		82,701.07	0.00				96724 00
96725 00	LEGAL EXPENSE		1,516.44	0.00				96725 00
96726 00	PROCUREMENT EXPENSE		2,164.26	0.00				96726 00
96728 00	OTR OTR & NON EXPENSE		161,483.13	0.00				96728 00
96728 10	OTR OTR & NON EXPENSE		131.80	0.00				96728 10
96728 20	INSURANCE EXPENSE		3,777.30	0.00				96728 20
96728 70	OTHER OTR & NON-TR OTR*		0.00	0.00				96728 70
97110 00	INCOME-CUSTOM WORK		0.00	0.00				97110 00



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 MORNING TRAIL BALANCE  
 AFTER ACTIVITY FOR DEBY

ACCOUNT NUMBER	DESCRIPTION	TO DATE BALANCE		ADJUSTMENTS		NEW BALANCE		ACCOUNT NUMBER	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
97820 41	REP EXP-INSIDE WIRE	11,818.37	0.00						97820 41
97820 45	REPAIR EXP-EXT SYSTEMS	774.52	0.00						97820 45
97820 20	OTHER UNALLOCATED EXP *	68.74	0.00						97820 20
97820 60	MAIN Exp-Wire Line 2000*	780.08	0.00						97820 60
97840 21	PAYROLL BASIC SERV EXP*	875.22	0.00						97840 21
97840 35	PUBLIC TELEPHONE SERVICE	284.49	0.00						97840 35

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 PREPARED FOR MANAGEMENT WITHOUT AUDIT



## INTRASTATE TELEPHONE COMPANY

## 1997 INTRASTATE ACCESS TARIFF

PLANT (12-31-97)

EXPENSES (12-31-97)

INVEST	BOOK INV	KNOWN & MEASURABLES	STUDY ADJUST	PER STUDY
2108	17,305	0	0	17,305
2109	1,074,439	0	0	1,074,439
2110	1,091,744	0	0	1,091,744
2211	0	0	0	0
2212	2,589,456	0	(795,146)	1,794,310
2215	0	0	0	0
2216	2,589,456	0	(795,146)	1,794,310
2220	0	0	0	0
2231	0	0	0	0
2232	2,186,387	0	789,014	2,975,401
2233	2,186,387	0	789,014	2,975,401
2311	0	0	0	0
2321	0	0	0	0
2341	0	0	0	0
2351	0	0	0	0
2362	13,927	0	(13,927)	0
2310	13,927	0	(13,927)	0
2411	25,839	0	0	25,839
2412	0	0	0	0
2421	0	0	0	0
2422	22,533	0	0	22,533
2423	11,577,247	0	0	11,577,247
2424	51,545	0	0	51,545
2431	0	0	0	0
2441	281,373	0	0	281,373
2410	11,958,537	0	0	11,958,537
2481	0	0	0	0
2482	0	0	0	0
2680	0	0	0	0
2101	0	0	0	0
2001	17,840,291	0	(20,059)	17,820,232
2102	0	0	0	0
2103	0	0	1,114,359	1,114,359
2104	0	0	0	0
2105	0	0	0	0
2106	0	0	0	0
2402	0	0	0	0
2403	0	0	0	0
2404	0	0	0	0
2405	0	0	0	0
2406	0	0	0	0
2407	0	0	0	0
2408	0	0	0	0
2409	0	0	0	0
2410	0	0	0	0
2411	0	0	0	0
2412	0	0	0	0
2413	0	0	0	0
2414	0	0	0	0
2415	0	0	0	0
2416	0	0	0	0
2417	0	0	0	0
2418	0	0	0	0
2419	0	0	0	0
2420	0	0	0	0
2421	0	0	0	0
2422	0	0	0	0
2423	0	0	0	0
2424	0	0	0	0
2425	0	0	0	0
2426	0	0	0	0
2427	0	0	0	0
2428	0	0	0	0
2429	0	0	0	0
2430	0	0	0	0
2431	0	0	0	0
2432	0	0	0	0
2433	0	0	0	0
2434	0	0	0	0
2435	0	0	0	0
2436	0	0	0	0
2437	0	0	0	0
2438	0	0	0	0
2439	0	0	0	0
2440	0	0	0	0
2441	0	0	0	0
2442	0	0	0	0
2443	0	0	0	0
2444	0	0	0	0
2445	0	0	0	0
2446	0	0	0	0
2447	0	0	0	0
2448	0	0	0	0
2449	0	0	0	0
2450	0	0	0	0
2451	0	0	0	0
2452	0	0	0	0
2453	0	0	0	0
2454	0	0	0	0
2455	0	0	0	0
2456	0	0	0	0
2457	0	0	0	0
2458	0	0	0	0
2459	0	0	0	0
2460	0	0	0	0
2461	0	0	0	0
2462	0	0	0	0
2463	0	0	0	0
2464	0	0	0	0
2465	0	0	0	0
2466	0	0	0	0
2467	0	0	0	0
2468	0	0	0	0
2469	0	0	0	0
2470	0	0	0	0
2471	0	0	0	0
2472	0	0	0	0
2473	0	0	0	0
2474	0	0	0	0
2475	0	0	0	0
2476	0	0	0	0
2477	0	0	0	0
2478	0	0	0	0
2479	0	0	0	0
2480	0	0	0	0
2481	0	0	0	0
2482	0	0	0	0
2483	0	0	0	0
2484	0	0	0	0
2485	0	0	0	0
2486	0	0	0	0
2487	0	0	0	0
2488	0	0	0	0
2489	0	0	0	0
2490	0	0	0	0
2491	0	0	0	0
2492	0	0	0	0
2493	0	0	0	0
2494	0	0	0	0
2495	0	0	0	0
2496	0	0	0	0
2497	0	0	0	0
2498	0	0	0	0
2499	0	0	0	0
2500	0	0	0	0
2501	0	0	0	0
2502	0	0	0	0
2503	0	0	0	0
2504	0	0	0	0
2505	0	0	0	0
2506	0	0	0	0
2507	0	0	0	0
2508	0	0	0	0
2509	0	0	0	0
2510	0	0	0	0
2511	0	0	0	0
2512	0	0	0	0
2513	0	0	0	0
2514	0	0	0	0
2515	0	0	0	0
2516	0	0	0	0
2517	0	0	0	0
2518	0	0	0	0
2519	0	0	0	0
2520	0	0	0	0
2521	0	0	0	0
2522	0	0	0	0
2523	0	0	0	0
2524	0	0	0	0
2525	0	0	0	0
2526	0	0	0	0
2527	0	0	0	0
2528	0	0	0	0
2529	0	0	0	0
2530	0	0	0	0
2531	0	0	0	0
2532	0	0	0	0
2533	0	0	0	0
2534	0	0	0	0
2535	0	0	0	0
2536	0	0	0	0
2537	0	0	0	0
2538	0	0	0	0
2539	0	0	0	0
2540	0	0	0	0
2541	0	0	0	0
2542	0	0	0	0
2543	0	0	0	0
2544	0	0	0	0
2545	0	0	0	0
2546	0	0	0	0
2547	0	0	0	0
2548	0	0	0	0
2549	0	0	0	0
2550	0	0	0	0
2551	0	0	0	0
2552	0	0	0	0
2553	0	0	0	0
2554	0	0	0	0
2555	0	0	0	0
2556	0	0	0	0
2557	0	0	0	0
2558	0	0	0	0
2559	0	0	0	0
2560	0	0	0	0
2561	0	0	0	0
2562	0	0	0	0
2563	0	0	0	0
2564	0	0	0	0
2565	0	0	0	0
2566	0	0	0	0
2567	0	0	0	0
2568	0	0	0	0
2569	0	0	0	0
2570	0	0	0	0
2571	0	0	0	0
2572	0	0	0	0
2573	0	0	0	0
2574	0	0	0	0
2575	0	0	0	0
2576	0	0	0	0
2577	0	0	0	0
2578	0	0	0	0
2579	0	0	0	0
2580	0	0	0	0
2581	0	0	0	0
2582	0	0	0	0
2583	0	0	0	0
2584	0	0	0	0
2585	0	0	0	0
2586	0	0	0	0
2587	0	0	0	0
2588	0	0	0	0
2589	0	0	0	0
2590	0	0	0	0
2591	0	0	0	0
2592	0	0	0	0
2593	0	0	0	0
2594	0	0	0	0
2595	0	0	0	0
2596	0	0	0	0
2597	0	0	0	0
2598	0	0	0	0
2599	0	0	0	0
2600	0	0	0	0
2601	0	0	0	0
2602	0	0	0	0
2603	0	0	0	0
2604	0	0	0	0
2605	0	0	0	0
2606	0	0	0	0
2607	0	0	0	0
2608	0	0	0	0
2609	0	0	0	0
2610	0	0	0	0
2611	0	0	0	0
2612	0	0	0	0
2613	0	0	0	0
2614	0	0	0	0
2615	0	0	0	0
2616	0	0	0	0
2617	0	0	0	0
2618	0	0	0	0
2619	0	0	0	0
2620	0	0	0	0
2621	0	0	0	0
2622	0	0	0	0
2623	0	0	0	0
2624	0	0	0	0
2625	0	0	0	0
2626	0	0	0	0
2627	0	0	0	0
2628	0	0	0	0
2629	0	0	0	0
2630	0	0	0	0
2631	0	0	0	0
2632	0	0	0	0
2633	0	0	0	0
2634	0	0	0	0
2635	0	0	0	0
2636	0	0	0	0
2637	0	0	0	0
2638	0	0	0	0
2639	0	0	0	0
2640	0	0	0	0
2641	0	0	0	0
2642	0	0	0	0
2643	0	0	0	0
2644	0	0	0	0
2645	0	0	0	0
2646	0	0	0	0
2647	0	0	0	0
2648	0	0	0	0
2649	0	0	0	0
2650	0	0	0	0
2651	0	0	0	0
2652	0	0	0	0
2653	0	0	0	0
2654	0	0	0	0
2655	0	0	0	0
2656	0	0	0	0
2657	0	0	0	0
2658	0	0	0	0
2659	0	0	0	0
2660	0	0	0	0
2661	0	0	0	0
2662	0	0	0	0
2663	0	0	0	0
2664	0	0	0	0
2665	0	0	0	0
2666	0	0	0	0
2667	0	0	0	0
2668	0	0	0	0
2669	0	0	0	0
2670	0	0	0	0
2671	0	0	0	0
2672	0	0	0	0
2673	0	0	0	0
2674	0	0	0	0
2675	0	0	0	0
2676	0	0	0	0
2677	0	0		

INTRASTATE TELEPHONE COMPANY

1997 INTRASTATE ACCESS TARIFF

PLANT (12-31-97)

EXPENSES (12-31-97)

RESERVE	BOOK RES	KNOWN & MEASURABLES	STUDY ADJUST	BOOK RES
2109	319,291	0	0	319,291
2110	319,291	0	0	319,291
2211	0	0	0	0
2212	(613,469)	0	(6,132)	(619,601)
2215	0	0	0	0
2220	(613,469)	0	(6,132)	(619,601)
2220	0	0	0	0
2231	0	0	0	0
2232	1,549,977	0	0	1,549,977
2230	1,549,977	0	0	1,549,977
2311	0	0	0	0
2321	0	0	0	0
2341	0	0	0	0
2351	0	0	0	0
2362	8,718	0	(8,718)	0
2310	8,718	0	(8,718)	0
2411	25,839	0	0	25,839
2422	0	0	0	0
2421	0	0	0	0
2422	15,847	0	0	15,847
2423	6,719,156	0	0	6,719,156
2426	42,444	0	0	42,444
2431	0	0	0	0
2441	73,606	0	0	73,606
2450	7,097,092	0	0	7,097,092
2481	0	0	0	0
2482	0	0	0	0
2483	0	0	0	0
2484	0	0	0	0
2485	0	0	0	0
2486	0	0	0	0
2487	0	0	0	0
2488	0	0	0	0
2489	0	0	0	0
2490	0	0	0	0
3100	8,361,209	0	(14,850)	8,346,359
7420	0	0	0	0
7421	0	0	0	0
7422	0	0	0	0
7423	0	0	0	0
7424	0	0	0	0
7425	0	0	0	0
7426	0	0	0	0
7427	0	0	0	0
7428	0	0	0	0
7429	0	0	0	0
7430	0	0	0	0
7431	0	0	0	0
7432	0	0	0	0
7433	0	0	0	0
7434	0	0	0	0
7435	0	0	0	0
7436	0	0	0	0
7437	0	0	0	0
7438	0	0	0	0
7439	0	0	0	0
7440	0	0	0	0
7441	0	0	0	0
7442	0	0	0	0
7443	0	0	0	0
7444	0	0	0	0
7445	0	0	0	0
7446	0	0	0	0
7447	0	0	0	0
7448	0	0	0	0
7449	0	0	0	0
7450	0	0	0	0
7451	0	0	0	0
7452	0	0	0	0
7453	0	0	0	0
7454	0	0	0	0
7455	0	0	0	0
7456	0	0	0	0
7457	0	0	0	0
7458	0	0	0	0
7459	0	0	0	0
7460	0	0	0	0
7461	0	0	0	0
7462	0	0	0	0
7463	0	0	0	0
7464	0	0	0	0
7465	0	0	0	0
7466	0	0	0	0
7467	0	0	0	0
7468	0	0	0	0
7469	0	0	0	0
7470	0	0	0	0
7471	0	0	0	0
7472	0	0	0	0
7473	0	0	0	0
7474	0	0	0	0
7475	0	0	0	0
7476	0	0	0	0
7477	0	0	0	0
7478	0	0	0	0
7479	0	0	0	0
7480	0	0	0	0
7481	0	0	0	0
7482	0	0	0	0
7483	0	0	0	0
7484	0	0	0	0
7485	0	0	0	0
7486	0	0	0	0
7487	0	0	0	0
7488	0	0	0	0
7489	0	0	0	0
7490	0	0	0	0
7491	0	0	0	0
7492	0	0	0	0
7493	0	0	0	0
7494	0	0	0	0
7495	0	0	0	0
7496	0	0	0	0
7497	0	0	0	0
7498	0	0	0	0
7499	0	0	0	0
7500	0	0	0	0
7501	0	0	0	0
7502	0	0	0	0
7503	0	0	0	0
7504	0	0	0	0
7505	0	0	0	0
7506	0	0	0	0
7507	0	0	0	0
7508	0	0	0	0
7509	0	0	0	0
7510	0	0	0	0
7511	0	0	0	0
7512	0	0	0	0
7513	0	0	0	0
7514	0	0	0	0
7515	0	0	0	0
7516	0	0	0	0
7517	0	0	0	0
7518	0	0	0	0
7519	0	0	0	0
7520	0	0	0	0
7521	0	0	0	0
7522	0	0	0	0
7523	0	0	0	0
7524	0	0	0	0
7525	0	0	0	0
7526	0	0	0	0
7527	0	0	0	0
7528	0	0	0	0
7529	0	0	0	0
7530	0	0	0	0
7531	0	0	0	0
7532	0	0	0	0
7533	0	0	0	0
7534	0	0	0	0
7535	0	0	0	0
7536	0	0	0	0
7537	0	0	0	0
7538	0	0	0	0
7539	0	0	0	0
7540	0	0	0	0
7541	0	0	0	0
7542	0	0	0	0
7543	0	0	0	0
7544	0	0	0	0
7545	0	0	0	0
7546	0	0	0	0
7547	0	0	0	0
7548	0	0	0	0
7549	0	0	0	0
7550	0	0	0	0
7551	0	0	0	0
7552	0	0	0	0
7553	0	0	0	0
7554	0	0	0	0
7555	0	0	0	0
7556	0	0	0	0
7557	0	0	0	0
7558	0	0	0	0
7559	0	0	0	0
7560	0	0	0	0
7561	0	0	0	0
7562	0	0	0	0
7563	0	0	0	0
7564	0	0	0	0
7565	0	0	0	0
7566	0	0	0	0
7567	0	0	0	0
7568	0	0	0	0
7569	0	0	0	0
7570	0	0	0	0
7571	0	0	0	0
7572	0	0	0	0
7573	0	0	0	0
7574	0	0	0	0
7575	0	0	0	0
7576	0	0	0	0
7577	0	0	0	0
7578	0	0	0	0
7579	0	0	0	0
7580	0	0	0	0
7581	0	0	0	0
7582	0	0	0	0
7583	0	0	0	0
7584	0	0	0	0
7585	0	0	0	0
7586	0	0	0	0
7587	0	0	0	0
7588	0	0	0	0
7589	0	0	0	0
7590	0	0	0	0
7591	0	0	0	0
7592	0	0	0	0
7593	0	0	0	0
7594	0	0	0	0
7595	0	0	0	0
7596	0	0	0	0
7597	0	0	0	0
7598	0	0	0	0
7599	0	0	0	0
7600	0	0	0	0
7601	0	0	0	0
7602	0	0	0	0
7603	0	0	0	0
7604	0	0	0	0
7605	0	0	0	0
7606	0	0	0	0
7607	0	0	0	0
7608	0	0	0	0
7609	0	0	0	0
7610	0	0	0	0
7611	0	0	0	0
7612	0	0	0	0
7613	0	0	0	0
7614	0	0	0	0
7615	0	0	0	0
7616	0	0	0	0
7617	0	0	0	0
7618	0	0	0	0
7619	0	0	0	0
7620	0	0	0	0
7621	0	0	0	0
7622	0	0	0	0
7623	0	0	0	0
7624	0	0	0	0
7625	0	0	0	0
7626	0	0	0	0
7627	0	0	0	0
7628	0	0	0	0
7629	0	0	0	0
7630	0	0	0	0
7631	0	0	0	0
7632	0	0	0	0
7633	0	0	0	0
7634	0	0	0	0
7635	0	0	0	0
7636	0	0	0	0
7637	0	0	0	0
7638	0	0	0	0
7639	0	0	0	0
7640	0	0	0	0
7641	0	0	0	0
7642	0	0	0	0
7643	0	0	0	0
7644	0	0	0	0
7645	0	0	0	0
7646	0	0	0	0
7647	0	0	0	0
7648	0	0	0	0
7649	0	0	0	0
7650	0	0	0	0
7651	0	0	0	0
7652	0	0	0	0
7653	0	0	0	0
7654	0	0	0	0
7655	0	0	0	0
7656	0	0	0	0
7657	0	0	0	0
7658	0	0	0	0
7659	0	0	0	0
7660	0	0	0	0
7661	0	0	0	0
7662	0	0	0	0
7663	0	0	0	0
7664	0	0	0	0
7665	0	0	0	0
7666	0	0	0	0
7667	0	0	0	0
7668	0	0	0	0
7669	0	0	0	0
7670	0	0	0	0
7671	0	0	0	0
7672	0	0	0	0
7673	0	0	0	0
7674	0	0	0	0
7675	0	0	0	0
7676	0	0	0	0
7677	0	0	0	0
7678	0	0	0	0
7679	0	0	0	0
7680	0	0	0	0
7681	0	0	0	0
7682	0	0	0	0
7683	0	0	0	0
7684	0	0	0	0
7685	0	0	0	0
7686	0	0	0	0
7687	0	0	0	0
7688	0	0	0	0
7689	0	0	0	0
7690	0	0	0	0
7691	0	0	0	0
7692	0	0	0	0
7693	0	0	0	0
7694	0	0	0	0
7695	0	0	0	0
7696	0	0	0	0
7697	0	0		

## 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							-
2231							-
2232	789,014						789,014
2311							-
2412							-
2502			(13,027)				(13,027)
2422							-
2441							-
3100-2109							-
3100-2212				6,132			6,132
3100-2215							-
3100-2231							-
3100-2232							-
3100-2311							-
3100-2362			8,718				8,718
3100-2421							-
3100-2422							-
3100-2431							-
3100-2441							-
2002							-
2003		1,114,358					1,114,358
2004							-
1220							-
1400							-
1190							-
4010							-
DISALLOWED INV		(1,114,358)	5,200				(1,109,149)
DISALLOWED RES							-
PARITY	0	0	0				0

INTRASTATE TELEPHONE COMPANY  
12/31/97

PLANT ADJUSTMENTS	ACCOUNT	DEBIT	CREDIT
1. COE - CIRCUIT	2232	789,014	
COE - SWITCHING	2212		789,014
TO TRANSFER COE CATEGORIES TO PROPER ACCOUNTS FOR TCS ALLOCATIONS			
2. PLANT UNDER CONSTRUCTION	2003	1,114,358	
MISC INCOME NON COST	7380		1,114,358
TO TRANSFER PLANT UNDER CONSTRUCTION FROM INTERSTATE TELECOMMUNICATIONS COOP.			
3. MISC INCOME - NON COST	7380	5,209	
ACCUM DEPREC - OTHER TERM EQUIP	3100-2362	3,718	
OTHER TERM EQUIP	2362		13,927
TO REMOVE NON-REPAIR EQUIP FOR TARIFF PURPOSES			
4. ACCUM DEPREC - COE SWITCHING	3100-2212	6,132	
COE SWITCHING	2212		6,132
TO RETIRE N/A COE EQUIPMENT			
		<u>1,923,431</u>	<u>1,923,431</u>

## INTRASTATE TELEPHONE COMPANY INC.

## 1997 ALLOCATION OF A/C 4340

STUDY A/C's (excluding land)	1997 STUDY BALANCES	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

## FIXED CHARGE ALLOCATION

-----		
1) CAPITAL STRUCTURE	AVERAGE	%
-----		
EQUITY	5,120,210	24.230%
DEBT	16,011,841	79.770%
-----		
TOTAL	21,132,051	100.000%
2) ADJUSTED EQUITY		
-----		
EQUITY FROM ABOVE	5,120,210	
NON-TEL INVESTMENT	903,290	
-----		
ADJUSTED EQUITY	4,216,920	
3) RECOMPUTE CAPITAL STRUCTURE		
-----		
ADJUSTED EQUITY (STEP 2)	4,216,920	20.846%
DEBT FROM ABOVE	16,011,841	79.154%
-----		
TOTAL	20,228,761	100.000%
4) COMPUTE ACTUAL COST OF DEBT		
-----		
ACTUAL FIXED CHARGES	1,071,523	
DEBT FROM ABOVE	16,011,841	
-----		
COST OF DEBT	6.692%	
5) WEIGHTED COST OF DEBT		
-----		
DEBT % (STEP 3)	79.154%	
COST OF DEBT (STEP 4)	6.692%	
-----		
WEIGHTED COST OF DEBT	5.297%	
6) ADJUSTED FIXED CHARGES		
-----		
WEIGHTED COST OF DEBT (STEP 5)	5.297%	
AVERAGE NET INVESTMENT	10,452,792	
-----		
ADJUSTED FIXED CHARGES	553,684	
STUDY FIXED CHARGES (LESSER OF STEP 6 OR ACTUAL)	553,684	

FIELD CHARGE WIREFASTER INTEREST SYNCHRONIZATION		INTRASTATE TELEPHONE COMPANY 1997 INTRASTATE ACCESS TARIFF		
A/C	0	12-31-97	AVERAGE	
<b>1. Calculate Equity:</b>				
ADD: 4510	0	0	0	Capital Stock
4520	0	0	0	Adv. Paid in Capital
4540	0	0	0	Other Capital
4550	0	5,120,210	5,120,210	Retained Earnings
4220	0	0	0	Unamort. Opr. LTC Net (Does not apply to MISC comp.)
LESS: 4530	0	0	0	Treasury Stock
EQUITY	0	5,120,210	5,120,210	
<b>2. Calculate Debt:</b>				
ADD: 4211	0	0	0	Notes Payable
4212	0	16,011,841	16,011,841	Funded Debt
4220	0	0	0	Premium on LT Debt
4230	0	0	0	Discount on LT Debt
4240	0	0	0	Reacquired Debt
4250	0	0	0	Oblig. Under Capital Leases
4260	0	0	0	Advances From Affiliated Co
4270	0	0	0	Other LT Debt
4050	0	0	0	Current Maturities - LT Deb
4060	0	0	0	Current Mat. - Capital Less
DEBT	0	16,011,841	16,011,841	
<b>3. Calculate Book Fixed Charges:</b>				
ADD: 7510420	1,071,523			Interest on Funded Debt & C
7510	0			Amort. on Debt Issuance Exp
7540	0			Other Interest Deductions
LESS: 7541	0			Interest on Customer Tappl.
FIXDGD	1,071,523			
<b>4. Calculate Non-Telephone Net Investment:</b>				
ADD: 1401	0	0	0	Investment in Affiliated Co
1402	0	903,290	903,290	Investments in Nonaffiliated
1406	0	0	0	Nonregulated Investments
1408	0	0	0	Sinking Funds
1220	0	0	0	M & S (Hortreg ONLY)
2006	0	0	0	Non-Operating Plant
LESS: 1403	0	0	0	STB Stock (ONLY)
	0	903,290	903,290	

INTRASTATE TELEPHONE CO. INC.  
 STATE ACCESS TARIFF  
 12/31/97

COE ALLOCATIONS

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
A/E #2	29,296	-41,167	0	-173,797	-340,828	-144,239	-118,279	-789,014
<b>TOTAL</b>	<u>1,794,310</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,794,310</u>

2232	29,296	93,839	0	403,142	1,061,605	327,570	270,937	2,186,389
A/E #2	-29,296	41,167	0	173,797	340,828	144,239	118,279	789,014
<b>TOTAL</b>	<u>0</u>	<u>135,006</u>	<u>0</u>	<u>576,939</u>	<u>1,402,433</u>	<u>471,809</u>	<u>389,216</u>	<u>2,975,403</u>

\*\* Cat 4.123 represents special service. Assign directly to other.



INTRASTATE TELEPHONE COMPANY  
12/31/97

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	10,148,844	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

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*TOTAL SPECIAL SERVICE* 129

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**TOTAL LOOPS** 7,019

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## INTRASTATE TELEPHONE COMPANY

12/31/97

## CIRCUIT MILE ANALYSIS

MESSAGE TEL	12/31/97		CIRCUIT MILES
	ROUTE MILES	CIRCUITS	
WEBSTER TO POC	119.26	168	20,012.48
CLARK TO POC	82.45	124	10,223.80
CASTLEWOOD USWC POCM TO POC	88.59	46	4,073.14
	<u>338</u>		<u>34,311.42</u>

	STATE		INTER STATE	NON BI	STATE		INTER STATE	NON BI	TOTAL
	INTRA	INTER			INTRA	INTER			
12/31/97 SPL SVC CIRCUITS	0	0	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									<u>338</u>
TOTAL 12/31/97 CIRCUIT MILES									<u>34,311.42</u>

INTRASTATE TELEPHONE COMPANY

1997 INTRASTATE ACCESS TIMEFF

PLANT (12-31-97)

EXPENSES (12-31-97)

CODE 07	12-31-96	KAM	STUDY	
	PER BOOK	ADJUST	ADJUST	PER STUDY
6110	0	0	0	0
6120	30,397	0	0	30,397
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	305,309
6999	857,272	0	204,883	712,155
6510	0	0	0	0
6530	80,174	0	943	81,117
6540	192,322	0	(192,023)	0
6941	1,323,738	0	(2,191)	1,321,547
6542	0	0	0	0
6543	0	0	0	0
6544	0	0	0	0
6545	352,538	0	(352,538)	0
6560	1,474,276	0	(354,729)	1,119,547
6999	1,948,472	0	(545,808)	1,402,664
6410	24,251	0	(3,295)	20,956
6420	349,957	0	20,728	370,685
6699	374,258	0	17,333	391,591
6710	111,807	0	0	111,807
6720	435,370	30,000	(65,686)	399,684
6799	547,177	30,000	(65,686)	511,491
7240	245,257	0	(245,257)	0
7370	2,190	0	0	2,190
7999	3,424,576	30,000	(634,938)	3,820,041



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

EXPENSE ADJUSTMENTS	ACCOUNT	DEBIT	CREDIT
1. CUSTOMER SERVICES - COMMERCIAL	6623	4,686	
DIRECTORY EXPENSE	6622		4,686
TO TRANSFER LABOR EXPENSE TO PROPER ACCT			
2. REVENUE ACCOUNTING	6627	10,174	
CUSTOMER SERVICES - COMMERCIAL	6623		10,174
TRANSFER CABS EXPENSE TO PROPER ACCT			
3. CABLE & WIRE EXPENSE	6410	1,505	
NETWORK OPERATIONS EXPENSE	6550	843	
CUSTOMER SERVICES - COMMERCIAL	6623	21,370	
REVENUE ACCOUNTING	6627	48,347	
GENERAL & ADMINISTRATION	6720		72,165
TO PROPERLY ALLOCATE COMPUTER EXPENSE PER TIME STUDY			
4. REVENUE ACCOUNTING	6627	6,475	
CALL COMPLETION	6621		6,475
TO TRANSFER ACCOUNTING SERVICES EXPENSES			
5. REVENUE ACCOUNTING	6627	81,618	
CUSTOMER SERVICES - COMMERCIAL	6623		81,618
TO TRANSFER CUSTOMER SERVICE EXPENSE PER TIME STUDY			
6. MISC. INCOME NON COST	7380	245,257	
OTHER OPERATING TAXES	7240		245,257
TO REMOVE NON AD-VALOREM TAXES			
7. COE-CIRCUIT	6230	19,206	
CUSTOMER SERVICES - COMMERCIAL	6623		12,071
CALL COMPLETION	6621		7,135
TO TRANSFER DATA BASE QUERY CHARGES			
8. MISC. INCOME NON COST	7380	498	
CUSTOMER SERVICES - COMMERCIAL	6623		498
TO REMOVE PAYSTATION COLLECTION EXPENSE			
9. GENERAL & ADMINISTRATION	6720	6,497	
CUSTOMER SERVICES - COMMERCIAL	6623		6,497
TO TRANSFER NECA EXPENSE TO PROPER ACCT			
10. CUSTOMER SERVICES - COMMERCIAL	6623	18	
GENERAL & ADMINISTRATION	6720		18
TO TRANSFER TRS FEES TO PROPER ACCT			

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

EXPENSE ADJUSTMENTS	ACCOUNT	DEBIT	CREDIT
11. MISC. INCOME NON COST	7380	352,538	
DEPREC - AMORT GOODWILL	6565		352,538
TO REMOVE AMORT GOODWILL DEPREC EXPENSE			
12. MISC INCOME - NON COST	7380	3,395	
MARKETING	6610		3,395
TO REMOVE NON REGULATED MARKETING EXPENSE			
13. DIRECTORY REVENUE	5230	24,656	
DIRECTORY EXPENSE	6622		24,656
TO NET DIRECTORY REVENUE WITH EXPENSE			
14. BILLING & COLLECTING REVENUE	5280	5,158	
CALL COMPLETION	6621		5,158
TO NET REVENUES WITH EXPENSE			
15. COE SWITCHING EXPENSE	6219	175,414	
CABLE & WIRE EXPENSE	6410	9,600	
REVENUE ACCOUNTING	6627	7,008	
ACCESS EXPENSE	6540		192,022
TO TRANSFER EXPENSE FOR SWITCHING / UMBILICALS RECORDING FUNCTIONS TO PROPER ACCT			
16. MISC INCOME - NON COST	7380	3,033	
OTHER TERM EXPENSE	6310		842
DEPREC EXPENSE - PAYSTATION	6561-2351		102
DEPREC EXPENSE - OTHER TERM EQUIP	6561-2362		2,089
TO REMOVE NON-REG PAYSTATION / OTHER TERM EXPENSE			
		<u>1,027,396</u>	<u>1,027,396</u>

INTRASTATE TELEPHONE COMPANY

03/31/97 - 12/31/97 KNOWN & MEASURABLE CHARGES

ACCOUNT #1	TOTAL
6110	-
6120	-
6210	-
6220	-
6230	-
6310	-
6410	-
6510	-
6530	-
6540	-
6561	-
6562	-
6563	-
6565	-
6610	-
6621	-
6622	-
6623	-
6627	-
6628	-
6710	-
6720	30,000
6730	30,000
7240	-
7370	-
4010	-
5200	-
5230	-
5240	-
7380	(10,000)
PARTY	0
	0
	(10,000)
	0



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

KNOWN & MEASURABLE CHANGES

EXPENSE ADJUSTMENTS	ACCOUNT	DEBIT	CREDIT
1. GENERAL & ADMINISTRATIVE	6720	30,000	
MISC INCOME - NON COST	7380		30,000
TO ACCOUNT FOR TARIFF FILING COST			
		<u>30,000</u>	<u>30,000</u>

## INTRASTATE TELEPHONE COMPANY

1997 TOLL COST STUDY

A/C 6622 NUMBER SERVICES

---

1) BALANCE per BOOK	53,392
2) TO 6622 - TO TRANSFER LABOR	(4,686)
3) TO NET DIRECTORY REVENUE WITH EXPENSE	(24,656)
4) BALANCE per STUDY	<u>24,050</u>

SD Directory Allocation

WHITE PAGES	346	0.541849	20,246
YELLOW PAGE	65	0.158151	3,804
TOTAL	411	1.000000	24,050

INTRASTATE TELEPHONE COMPANY  
12/31/97 TOLL COST STUDY

ACCOUNT 6623  
CUSTOMER SERVICES

ACCOUNT 6623 TRIAL BALANCE AMOUNT	\$ 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	21,270
TO A/C 6627 - TRANSFER EXPENSES PER TIME STUDY	(51,618)
TO A/C 6220 - TRANSFER DATA BASE QUERY CHARGE	(12,071)
TO A/C 7280 - REMOVE PAYSTATION COLLECTION EXPENSES	(498)
TO A/C 6720 - TRANSFER NECA EXPENSES	(6,497)
FROM A/C 6720 - TRANSFER TRS EXPENSES	18
	<hr/>
ACCOUNT 6623 STUDY AMOUNT	\$ 192,013

<u>ALLOCATIONS</u>	<u>LA/IA</u>	<u>LA/R</u>	<u>INTER</u>	<u>OTHER</u>	<u>TOTAL</u>
DIR					
TRS FEES			18		18

SECRET V  
L-11-11  
12-11-97

INTRASTATE TELEPHONE COMPANY

41 Cost Study Period: 1997

LOCAL COMMERCIAL OPERATIONS - TIME STUDY RESULTS

Subscriber - Order Processing - Local	28.304	(1)
" - Order Processing - WATS & other discounted toll	0.004	(2)
" - Order Processing - Special Service	0.874	(3)
" - Order Processing - Directory Advertising	1.074	(4)
" - Order Processing - Equal Access Presubscription	4.894	(5)
" - Payment and Collection Activity	46.474	(6)
" - Bill Inquiry - Local Service	5.244	(7)
" - Bill Inquiry - Toll Service	0.174	(8)
" - Bill Inquiry - Special Service	0.704	(9)
" - Bill Inquiry - Subscriber Line Charge	13.924	(10)
Interexchange Carrier - Order Processing - Switched Access	0.004	(11)
" - Order Processing - Special Service	0.004	(12)
" - Order Processing - Billing & Collecting	0.004	(13)
" - Payment and Collection Activity	0.874	(14)
" - Bill Inquiry - Switched Access	0.004	(15)
" - Bill Inquiry - Special Service	0.004	(16)
" - Bill Inquiry - Billing and Collecting	0.004	(17)
Coin - Collection and Counting	0.004	(18)

100.004

Account 4622 Study Total

\$192,995

Carrier Access Billing

		Switched Access, Including CCL	
ivate Line Loops: State IntralATA	790	- State IntralATA	\$1,089,520
State InterLATA	0	- State InterLATA	\$220,179
Interstate	\$0	- Interstate	\$1,355,932
Non-81	0		
		Special Access:	
End User WATS & Discounted Toll Users		- State IntralATA	\$0
State IntralATA	6,470	- State InterLATA	\$0
State InterLATA	\$9	- Interstate	\$49,374
Interstate	1,651		
		Billing and Collecting:	
End User Billed Messages		- State IntralATA	\$97,731
State IntralATA	402,701	- State InterLATA	\$13
State InterLATA	42,219	- Interstate	\$5,621
Interstate	156,739		
		Registration Toll Revenue	
Total End User Billing		Joint Registration:	
Local	\$110,724	- State IntralATA	\$0
Private Line	\$0	- State InterLATA	\$0
"	\$0	- Interstate	\$0
"	\$0		
Subs. Line Chrg.	\$0	- State IntralATA	\$0
"	\$0	- State InterLATA	\$0
"	\$0	- Interstate	\$0
Toll	\$29,970	- State IntralATA	\$0
"	\$109,979	- Interstate	\$0
"	\$1,514		
"	\$71,949		

INTRASTATE TELEPHONE COMPANY  
1997

PART 14 INPUT

EXPENSE CODE	TOLL			PRIVATE LINE				TOTAL
	STATE IntralATA	STATE InterLATA	INTERSTATE	STATE IntralATA	STATE InterLATA	INTERSTATE	OTHER	
Local LOC			Secret / Line 21 Column D				95.742	95.742
Presubscription PRE			9.427				9.427	9.427
Directory Adv DAG				Secret / Line 21 Column D		Secret / Line 21 Column D	3.030	3.030
Private Line PRI				1.579	0	1.481	0	3.060
Message Toll MSG	30.979	441	20.281					51.701
Switched Access SWA	649	131	808					1.588
Billing & Collect BAC	58	0	0					58
Joint Paystation JPS	0	0	0					0
Inst Payst. LPS	0	0	0					0
Sub. Line Chg. SLC	0	0	28.376	Secret / Line 21 Column D				28.376
<b>TOTAL</b>	<b>31.686</b>	<b>572</b>	<b>68.905</b>	<b>1.579</b>	<b>0</b>	<b>1.481</b>	<b>98.772</b>	<b>192.995</b>

TELE TRS - REVENUE DIS 1.4 19

Adjusted Total: A/C 4323 193.013

## INTRASTATE TELEPHONE COMPANY

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	81,618
6) FROM 6540 - TRANSFER EXPENSE	7,008
7) BALANCE per STUDY	<u>153,622</u>

12/31/97

## SUMMARY SECTION

	TOTAL	STATE INTRA	STATE INTER	INTER STATE	OTHER
REV ACCT - SUBSCRIBER LINE CHARGE BILLING (RAS) <i>Sheet 1 Line 207 Column 2</i>	3,596			3,596	
REV ACCT - MESSAGE PROCESSING (RAM) <i>Sheet 1 Line 208 Column 3</i>	55,081	30,157	2,638	22,286	
REV ACCT - OTHER BILLING & COLLECTING (RAB) - MSG TEL <i>Sheet 1 Line 207 Column 8</i>	68,317	16,784	1,465	12,404	37,661
REV ACCT - OTHER BILLING & COLLECTING (RAB) - SPL SVC	0				0
REV ACCT - CARRIER ACCESS BILLING (RAC) <i>Sheet 1 Line 207 Column 8</i>	26,029	12,244	1,070	13,314	
DIRECT ASSIGNMENT (DIR)	0	0	0	0	
BILLING AND COLLECTING (B&C)	0				
<b>TOTAL</b>	<b>153,022</b>	<b>59,185</b>	<b>5,173</b>	<b>51,600</b>	<b>37,661</b>

## INTRASTATE TELEPHONE COMPANY

12/31/97

ACCOUNT 6627 CUSTOMER SERVICE BILLING

	RAB OBC	RAM TP	RAC CABS	RAS ELB	DIR DTA-ST	B&C	TOTAL
1 ) HOURS PER TIME STUDY	144.75	82.75	9.00	0.00			227.50
2 ) % DISTRIBUTION	63.629%	36.374%	0.000%	0.000%			100.00%
3 ) WAGES & BENEFITS	51.931	29.687	0	0			81.618
4 ) CABS WAGES - DIRECT			10.174				10.174
5 ) 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)	(7.576)			3.596			0
12 ) TOTAL	68.317	55.081	26.628	3.596	0	0	153.622

## DIR ALLOCATION:

TOTAL	---STATE---		INTER STATE
	INTRA	INTER	
NDCD CHARGES	0	0	0
NDCD - CAPITAL CREDIT	0	0	0
	0	0	0
	0	0	0

## RAM ALLOCATION (per MSGS):

	MSGS	PERCENT	TOTAL
INTRALATA	482,705	54.75%	30,157
INTERLATA	42,218	4.79%	2,618
INTERSTATE	356,739	40.46%	22,736
TOTAL	881,662	100.00%	55,081



## INTRASTATE TELEPHONE COMPANY

12/31/97

ACCOUNT 9027 CUSTOMER SERVICE BILLING

## RAB ALLOCATION (per USERS)

	<u>USERS</u>	<u>PERCENT</u>	<u>TOTAL</u>	
EXCHANGE	6,851	52.15%	35,628	
D/A	391	2.98%	2,033	
TOLL CALLS	5,895	44.87%	30,656	
SPL	0	0.00%	0	
<b>TOTAL</b>	<u>13,137</u>	<u>100.00%</u>	<u>68,317</u>	0

RAB ALLOCATION OF ABOVE TOLL CALLS  
BASED ON MSGS

	<u>MSGS</u>	<u>PERCENT</u>	<u>TOTAL</u>	
INTRALATA	482,705	54.75%	16,784	
INTERLATA	42,218	4.79%	1,408	
INTERSTATE	356,739	40.46%	12,404	
<b>TOTAL</b>	<u>881,662</u>	<u>100.00%</u>	<u>30,656</u>	0

## RA SPLIT 59/50, THEN INTRASTATE ALLOCATED per MESSAGES

	<u>RAC</u>		<u>MSGS</u>	<u>PERCENT</u>	<u>TOTAL</u>	
INTRASTATE	13,214	IA/IA	482,705	91.96%	12,244	
INTERSTATE	13,214	IA/ER	42,218	8.04%	1,070	
	<u>26,628</u>		<u>524,923</u>	<u>100.00%</u>	<u>13,214</u>	0
	0					

INTRASTATE TELEPHONE COMPANY  
12/31/97

MISCELLANEOUS INFORMATION

**USERS**

Oct-97

EXCHANGE	6,851
DIA	391
TOLL CALLS	5,395
SPL	0
<b>TOTAL</b>	<b>13,137</b>

**CALL PLANS**

Oct-97

INTRALATA	6,470
INTERLATA	59
INTERSTATE	1,851
<b>TOTAL</b>	<b>8,380</b>

**BILLING**

Oct-97

MSGS

REVENUE

STATE INTRA	482,705	109,799
STATE INTER	42,215	1,516
INTERSTATE	256,720	71,949
SLC		26,070
<b>TOTAL TOLL</b>	<b>881,662</b>	<b>209,334</b>
LOCAL		110,734
<b>TOTAL</b>		<b>320,068</b>

CODE 11 *****	/-----STATE-----\ EA		INTER- STATE	LOCAL	TOTAL
	-----				
CM	0.421484	0.085379	0.492137	0.000000	1.000000
CMW	0.421841	0.085887	0.492272	0.000000	1.000000
EAC	0.000000	0.000000	0.000000	0.000000	0.000000
HRF	0.339303	0.065982	0.385283	0.209452	1.000000
HLJ	0.147472	0.029843	0.172018	0.650467	1.000000
IPP	0.227971	0.042029	0.290000	0.500000	1.000000
CAT 1	0.000000	0.000000	0.000000	0.000000	0.000000
CAT 2	0.000000	0.000000	0.000000	0.000000	0.000000
CAT 3	0.277805	0.056142	0.316053	0.350000	1.000000
SDO 4	0.000000	0.000000	0.000000	0.000000	0.000000

INTRASTATE TELEPHONE COMPANY  
12/31/97

**DEVELOPMENT OF SPF FACTOR**

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

INTRASTATE TELEPHONE COMPANY  
12/31/97

DEVELOPMENT OF CAT 3 FACTOR

	Intrastate IntRAIata	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	<u>0.295344</u>	<u>0.059686</u>	<u>0.516053</u>	<u>0.871083</u>
REMOVE INTRASTE PORTION TO APPLY 85% RULE	(0.017539)	(0.003544)		(0.021083)
TOTAL	<u>0.277805</u>	<u>0.056142</u>	<u>0.516053</u>	<u>0.850000</u>

TC98-082	In The Matter Of The Establishment Of Switched Access Revenue Requirement For Kennebec Telephone Company (Staff: HB/KC) Kennebec 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.	04/29/98	05/15/98
TC98-083	In The Matter Of The Establishment Of Switched Access Revenue Requirement For Western Telephone Company (Staff: BK/KC) Western 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.	04/29/98	05/15/98
TC98-084	In The Matter Of The Establishment Of Switched Access Revenue Requirement For Valley Telecom Cooperative Association and Valley Cable & Satellite Communications (Staff: TS/KC) Valley Telecom Cooperative Association and Valley Cable & Satellite Communications 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). Valley Cable & Satellite Communications joined LECA on March 25, 1998.	04/30/98	05/15/98
TC98-085	In The Matter Of The Establishment Of Switched Access Revenue Requirement For Midstate Telephone Company and Heartland Communications, Inc. (Staff: HB/KC) Midstate Telephone Company and Heartland 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). Heartland Communications, Inc. joined LECA on March 23, 1998.	04/30/98	05/15/98
TC98-086	In The Matter Of The Establishment Of Switched Access Revenue Requirement For Sanborn Telephone Cooperative and SANCOM, Inc. (Staff: BK/TS) Sanborn Telephone Cooperative and SANCOM, 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). SANCOM, Inc. joined LECA on February 26, 1998.	04/30/98	05/15/98
TC98-087	In The Matter Of The Establishment Of Switched Access Revenue Requirement For Venture Communications, Inc. (Staff: TS/KC) 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 Association (LECA). Venture Communications, Inc. joined LECA on April 17, 1998.	04/30/98	05/15/98
TC98-088	In The Matter Of The Establishment Of Switched Access Revenue Requirement For Hanson Communications, Inc. d/b/a McCook Telecom (Staff: HB/KC) Hanson Communications, Inc. d/b/a McCook Telecom 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). Hanson Communications, Inc. d/b/a McCook Telecom joined LECA on February 23, 1998.	04/30/98	05/15/98
TC98-089	In The Matter Of The Establishment Of Switched Access Revenue Requirement For Splitrock Properties, Inc. (Staff: BK/KC) Splitrock Properties, 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). Splitrock Properties, Inc. joined LECA on March 26, 1998.	04/30/98	05/15/98

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**

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

DOCKET NUMBER	TITLE/STAFF/SYNOPSIS	DATE FILED	INTERVENTION DEADLINE
<b>REQUEST FOR CERTIFICATE OF AUTHORITY</b>			
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 state. Subject 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: TS/CH) "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
<b>NONCOMPETITIVE TELECOMMUNICATIONS FILINGS</b>			
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, 1998.	04/27/98	05/15/98
TC98-079	In The Matter Of The Establishment Of Switched Access Revenue Requirement For Stataline Telecommunications, Inc. (Staff: BK/KC) Stataline 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). Stataline 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: TS/KC) 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) (Staff: HB/KC) On behalf of its member companies, LECA submitted revised tariff pages implementing the cost study revenue requirement that was filed by each member company.	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. 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.	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 (LECA). RC Communications, Inc. joined LECA on April 14, 1998.	04/30/98	05/15/98
<b>FORMAL COMPLAINT FILED</b>			
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 10 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. Mr. Hertz is now with another carrier. Mr. Hertz requests that the Commission "require AT&T to charge me the 10 cent a now that they told me I would be paying if I switched back to AT&T."	04/23/98	NA

Important Notice: The Commission is compiling a list of internet addresses. If you have an internet address please notify the Commission by E-mailing it to Terry Norum at [terryn@pub.state.ia.us](mailto:terryn@pub.state.ia.us). Filing the address to the Commission at: 605-773-3809.



# South Dakota Public Utilities Commission

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



May 23, 1998

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

RE: Docket TC98-078

Dear 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 Dakota  
1-800-877-1113

Internet  
bill@pucc.state.sd.us

•  
Jim Berg  
Chairman  
Paul Nelson  
Vice-Chairman  
Laska Schoenfelder  
Commissioner

William Bullard Jr.  
Executive Director

Edward R. Anderson  
Harlan Best  
Martin C. Bettmann  
Charles Bolle  
Sue Cichos  
Karen E. Cremer  
Marlette Fischbach  
Sharon Fugitt  
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Kate Hartford  
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Dave Jacobson  
John Knudde  
DeLaine Kolbo  
Jeffrey J. Lorenson  
Terry Norman  
Gregory A. Rallow  
Tanner Stangshy  
Steven M. Wegman  
Rosalynne Ailsa West



BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF SOUTH DAKOTA

IN THE MATTER OF THE ESTABLISHMENT ) ORDER ASSESSING FILING  
OF SWITCHED ACCESS REVENUE ) FEE  
REQUIREMENT FOR INTRASTATE ) TC98-07®  
TELEPHONE COMPANY, 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) regulatory 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, 49-1A-9, 49-31-12.6, 49-31-18, 49-31-19 and ARSD 20.10.01.15.02, 20.10.01.15.05, 20.10.27.07 and 20.10.27.08.

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 Pierre, South Dakota, this 11<sup>th</sup> day of June, 1998.

<b>CERTIFICATE OF SERVICE</b>	
The undersigned hereby certifies that this document has been served today upon all parties of record in this docket, as listed on the docket service list, by facsimile or by first class mail, in properly addressed envelopes, with charges prepaid thereon.	
By	<u>Heldrie Koebe</u>
Date	<u>6/13/98</u>
(OFFICIAL SEAL)	

BY ORDER OF THE COMMISSION:

James A. Burg  
JAMES A. BURG, Chairman

Pam Nelson  
PAM NELSON, Commissioner

Laska Schoenfelder  
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 (LECA). 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.

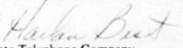
Staff has reviewed Intrastate's cost study filing and all of the data responses submitted by Intrastate and would propose that the revenue requirement for Intrastate be adjusted for the following items:

1. Category 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 \$1,152,436.

- 00-20-0-172-10-4-1-02
- 2 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 Spouse [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 ) ORDER APPROVING  
OF SWITCHED ACCESS REVENUE ) REVENUE REQUIREMENT  
REQUIREMENT FOR INTRASTATE )  
TELEPHONE COMPANY, INC. ) 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, 49-1A-9, 49-31-12.4, 49-31-12.6, 49-31-18, 49-31-19 and ARSD 20.10.01.15.02, 20.10.01.15.05, 20.10.27.07 and 20.10.27.08. Upon review of Intrastate's filing, 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 TC98-090.)

Dated at Pierre, South Dakota, this 26<sup>th</sup> day of October, 1998.

<b>CERTIFICATE OF SERVICE</b>	
The undersigned hereby certifies that this document has been served today upon all parties of record in this docket, as listed on the docket service list, by facsimile or by first class mail, in properly addressed envelopes, with charges prepaid thereon.	
By	<u>Melanie Kato</u>
Date	<u>10/27/98</u>
(OFFICIAL SEAL)	

BY ORDER OF THE COMMISSION:

James A. Burg  
JAMES A. BURG, Chairman

Pam Nelson  
PAM NELSON, Commissioner

Laska Schoenfelder  
LASKA SCHOENFELDER, Commissioner