THE ESTABLISHMENT OF SWITCHED ACCESS REVENUE REQUIREMENT FOR UNION TELEPHONE COMPANY

Public Utilities Commission of the State of South Dakota

THE

DATE	MEMORANDA
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2/4 98	Docket Closia

TELEC CONSULTING RESOURCES

909 N. 96th Street, Suite 203 Omaha, NE 68114-2508 (402) 398-0062 FAX (402) 398-0065

Cornhusker Plaza 301 South 13th Street, Suite 401 Lincoln, NE 68508 (402) 441-4315 FAX (402) 441-4317

May 26, 1998

RECEIVED

MAY 2 7 1998

Mr. Harlan Best Staff Analyst South Dakota PUC State Capitol

State Capitol Pierre, SD 57501-5070 SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

Dear Harlan:

Please find enclosed the a copy of the cost study, a study disk, and support data for Beresford Municipal and Union Telephone Companies. Included are the company financial statements, cost study adjustments, development of traffic factors and other factors input on sheet "Co.

Also included is a revision to the Kennebec cost study filed in April. Your review of the study uncovered a problem in the traffic factors minutes of use. This did not effect the total minutes used in the rate development but did change revenue requirements. A new cost study, disk and updated support for traffic factors and rate development is enclosed. This revision has been sent to LECA and to Mr Bullard.

If you have any questions concerning this matter Please call on (402) 398-0062.

Wendel Aanerud

TELEC Consulting Resources, Inc.

Encl

COST STUDY CHECKLIST

MAY 2 7 1998 SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

COMPANY	Union Telephone Company	N
YEAR	1997	
1	SDPUC cost study & disk	
2	SDPUC rate development spreadsheet	
3	Financial statement from accountant	
4	Trial balance from accountant	
5	Account adjustment & average spreadsheet	
6	Capital investment support (average)	
7	Expense adjustment support (6620)	
8	Minutes of use factors	
9	Loops worksheet	
10	Circuit terminations and miles	
11	Misc. factor support	



	FCC PART 69	-			Union Telephone Company	mpany				
	Revenue Requirement Summary	Part 36 Total	Source	Common Line	Local	information	Common	Billing and	-	
	(A)	(8)	(5)	(Q)	(9)	€	(6)	£	ε	
25:	Net Investment Rate of Return	\$321,335	25	\$167,205	10 70%	10.704	\$35 b-2	2	871,178	90
228	Return on Rate Base Return Adjustments	(1,892)	318-20	\$20,031 (1,207)	\$7,181	90	\$2,835	96	E3.336	× × ×
2222	Net Return on Rate Base Income Taxes Expenses and Other Taxes	\$32.491 6.787 253.511	231-32 333-35, 40	\$18.824 3.919 105,849	18.86 1.44.5 207.28	82 0 029	\$3,651 766 27,576	\$0 0 42,864	83,154 659 22,899	0 x 0 x 1038530
nen	Total IntraLATA Rev Reg	\$292,789		\$128.591	\$62.006	1620	H6:158	\$42.864	\$26.712	1 03857300
233	INTERLATA									
- 22	Net Investment Rate of Return	10.70%	P13	\$8,153	\$3,086	10.70%	10,731	10 70%	10 70%	, o
122	Return on Rate Base Return Adjustments	(72)	P18-20	\$872 (51)	1330	80	1142	20	00	× × × × ×
	Net Return on Rate Base Income Taxes Expenses and Other Taxes	267.273	P31-32 P33-35, 40	172 172 4.205	2442	80%	\$136 25 1,015	00 00 0	200	***
	Total InterLATA Rev. Req	\$19.190		88.198	\$2.624	124	B1.179	\$9.65	2	0 ×
• •	TOTAL INTRASTATE REV REQ.	8311,978		\$133,789	864 830	777	53 ,172	\$52,630	\$28,712	
*	ACCESS ELEMENT MINUTES OF USE			2,272,745	2,273,621		2273621			
-	ACCESS RATE PER MINUTE	\$0.101971		50.058867	\$0.028514		40.014500			

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****** TO DAG TO SAME	******	-	-	Message Telephone Service	one Service	Pre	Private Line		
Revenue Requirement Summary	COMPANY	Allocator	and Other	IMGELATA	IntraLATA	interLATA	Intra(ATA	INTRASTATE	
(A)	(8)	(5)	(0)	(E)	(4)	(0)	(H)	(0)	
State Income Tax Rate Federal Income Tax Rate Gross Receipts Tax Rate	25.62%	111	25.62% 5.00%	25 62% 5 00%	25 62%	25.62%	25.62% 5.00%	25 62% 5 00%	
Net investment Rate of Return	10 70%	8 1	10.70%	\$12,570	10.70%	10 70%	\$22.384 10.70%	\$333,905	0
Return on Rate Base	\$155,669		\$120,161	\$1,345	\$31,988	2	\$2,395	\$35,728	0
AFUDC ITC Amortzation Other Return Adjustments	(8.478)	2 H H 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	(8,454)	010	(1,753)	000	(139)	(1,964)	000
Net Debuth	\$147,471		\$113,707	\$1,273	\$30,235	10	\$2.256	\$33,764	0
Contributions	1,160	H52	623	23	304	0	10	337	0
Cantal Loan Expense	57,149	11	44.200	476	11,604	01	699	12.949	01
Capitalized Payrol taxes		H36	00	00	00	00	00	00	00
Depreciation Adjustment Other Income Adjustments	00	V248	00	0.0	00	00	00	00	00
After Tax income	\$89,162		268.684	\$774	\$18,326	2	\$1,377	\$20,478	0
State Income Taxes	2	Formula	90	05	9	2	2	2	0
Pederal Income Taxes	30,712	Formula	23,658	287	6,313	01	474	7,054	0
Uncolectbies	0	V249	0	0.8.0	0 0	00	10,173	30.040	0.0
Other Revenue Adjustments	0	V250	0	0	0	0	0	0	0
Net Revenue	\$1,163,957		\$863,100	\$18.409	\$200.544	98	\$12.904	\$300.867	0
Gross Recepts Taxes	61,261	Formula	45,426	898	14,187	0	679	15.835	0
Other Revenue Taxes	0	V251	0	0	0	0	0	0	0
TOTAL REVENUE REQUIREMENT	\$1,225,218		\$308.526	\$19,378	\$263,731	2	\$13,583	\$316,692	0
						-	-		

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Union Telephone Company

March Colonia Coloni	FCC PART 36	TOTAL			Message Tale		mayate.			
10 10 10 10 10 10 10 10	measurent Summary	COMPANY	Allocator	interstate and Other	dan decem	None Service	Pm	atta Line		
100 100	(A)	(8)	(3)	(0)	W G	intracata	InterLATA	IntraLATA	INTRASTATE	
10 10 10 10 10 10 10 10	OE Operator En june	\$509,829	550	\$390,682	54 MG	6)	(5)	(H)	(0)	
100 100	DE Switching Equipment		043	8	2	\$106.179	80	\$8.399	\$118,947	
Table 20 Table 20	District Co.		Des	148.908	3,603	58,282	2	04		
	Orig/Term Equipment				-	45.019	0.0	4 931	102,085	
	Ne and Wire Facilities		160	110.00	\$5.684	\$143.301	1	-	51.83	
	STOR TOT COME		2137	1,311,969	14 070	0	0 0	\$4.931	\$153.916	
10 10 10 10 10 10 10 10	ALL CALLS	\$2,643,928		\$2 027 0an		407.332	0	38.624	000.000	
15 17 17 17 17 17 17 17	a Capital Leases	30	121		\$22,659	\$550,633	98		765.76	
1	sehold Improvements			90	90	40		240,000	2616.84	
13.15 13.25 13.24 13.15 13.1	Oble Assets		90.	90	94		2	90	*	
			502	8284		04	22	80	28	
December December	Tele Pt. In Service				2	280	90	z		
0 0004235	Held, Future Use			\$2,418,257	\$27,032	-				
0 020*270 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Short-term Long-term	\$0 D214	215	24	3	7	08	\$51,960	\$735,884	
20 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	* Aljustment	0 021	219	00	00	20	90	80	80	
EN 194 941 EN 187 533 1956 539 195	Other Tel Pig		127	0		0	0	0.0	0	
EST 154 141 52,418,257 522 550,856,852 50		Q.		98	1	0	0	00	00	
\$2.416.257 \$27.032 \$656.692 \$0	L TELEPHONE PLANT	121 141			2	22	80	2	90	
				52.418.257	\$27,032	5656,892	2	\$51,960	PHASE	

01.48.18 PM Union Telephone Company

							-			
	****** FLC DAG *******	******	-			elephone Service	Pr	rivate Line	-	
	Investment Summary	COMPANY	Alocator	Interstate	InterLATA	IntraLATA	InterCATA	intraLATA	INTRASTATE	
	(A)	(8)	(0)	(0)	(3)	(4)	(0)	040	(1)	
35	Other Assets, Net	0	V108	0	0	0	0	0	0	ОК
10	7 Accumulated Depr /Amort	(1,543,920)	E34	(1.174.757)	(12,556)	(328.475)	0	(27, 132)	(369.163)	OK
ä	8 Acoum Det Inc. Taxes, Net	(278.917)	E47	(213,844)	(2.390)	(58.088)	0	(4.595)	(65.073)	OK
ě.	9 Oth Liab & Def Cr. Net	0	V106	0	0	0	0	0	0	OK
é		-		-	-	-	-	-		
0 0	TOTAL NET PLANT	\$1,331,304		\$1,029,656	\$11,086	\$270,329	24	\$20,233	\$301,648	0 8
6	Vaterals and Supplies	57,053	H31	42.172	975	13.093	0	1,242	14.881	0 ×
3	Rural Tel. Bank Stock	35,579	H3S	27,278	308	7,410	0	586	8.301	OK
ě	S Cash Working Capital	32,973	Formula	23,897	634	8,119	0	323	9.076	OK
\$ 1	Equal Access investment	0	1	0	0	0	0	0	0	OK
0 4 6	TOTAL NET INVESTMENT	\$1,456,909		\$1,123,004	\$12.570	1298,951	2	\$22,384	\$333,905	0.8

						Intrastate			
	*****	-		Message Tele	Message Telephone Service	Priz	Private Line		
Plant Investment Detail	COMPANY	Alocator	and Other	INGELATA	intraLATA	InterLATA	IntraCATA	MTRASTATE	
(A)	(8)	(0)	(Q)	(E)	(4)	(6)	(H)	(0)	
AND AND SUPPORT ASSETS.									
and Allocable	\$7.279	н33	185 581	205	81 576		6130	41.654	
and Direct	0	V22	0	0	0	0		0	
otal Land	\$7.279		15,581	1962	\$1,516	04	\$120	\$1,698	
otor Vehicles	2	H33	98	8	9	9	5	4.0	
ircraft	0	H33	0	0	0	0	0	0	
pecial Purpose Vehicles	0	H33	0	0	0	0	0	0	
sarage Work Equipment	0	н33	0	0	0	0	0	0	
ther Work Equipment	0	наз	0	0	0	0	0	0	
ustings, Allocative	902,550	H33	385,301	4,307	104,663	0	8,279	117,249	
usbrys, Drect	0 0	629	0	01	0	0	0	0	
Mar Carionada	0.4	200	0 0	0 .	0	0	0	0	
Jeneral Purpose Computers	00	133	00	00	0 0	0 0	0 0	0.0	
ortal furnional Assaults	4609 660			100.00	1	1			
and the same of th	200,000		100,000	10.10	\$104,000	200	\$6.279	\$117.249	
of Land and Support Assets	\$509.829		\$390.862	84,369	\$106,179	3	18.390	\$118,947	
CENTRAL OFFICE EQUIPMENT									
AT 1 Oper Sus TSPS	9	623	5	5	**				
	0	021	0	0					
Sys.	0	623	0	0	. 0	0	00	0 0	
AT 1 Oper. Sys., Other	0	V36	0	0	0	0	0	.0	
TOW CAT 1	08		90	9	90	5	5	-	
	***************************************		-						
CAT 2 Tandem Sw. Allocable CAT 2 Tandem Sw. Dunct	\$104,159	020	\$81,736	8098	\$21,815	2	2	\$22,423	
-	-	430	0	0	0	0	0	0	
Total CAT 2	8104 168		****	*****	***************************************				

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Union Telephone Company 01.48.18 PM

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FCC DAGT 34	TOTAL	-	- Constitution of the Cons	Message Tel	Message Telephone Service	Prin	Private Line		
Plant Investment Detail	COMPANY	Allocator	and Other	InterLATA	intraLATA	InterLATA	intraLATA	INTRASTATE	
(A)	(8)	(c)	(d)	(E)	(6)	(0)	(4)	0	
CAT 3 Local Sw. Alocable CAT 3 Local Sw. Drect	\$564.129	V 40	\$484,467 0	\$3,195 0	\$76,467	20	go	\$79,662	
TOTAL CAT 3	\$564,125		\$484.467	\$3,195	\$76.467	100	04	\$79.662	
oral COE Sw. CAT 263	\$66.288		\$566,203	\$3.803	\$98.282	8	80	\$102.085	
COE TRANSMISSION									
CAT 4 12 Exchange Trunk	\$11,966	123	\$11,966	95	8	24	05	20	
AT 4 12 Each Tr Direct	0	742	0	0	0	0	0	0	
AT 4 13 Exch. Ln. Message	161,246	613	120,934	1,617	38,695	0	0	40,311	
A1 4 13 Pt. WATS, LIGHT	6.521	118	3,261	01	0	0	3,261	3,261	
AT 4.23 Message	18 960	0.18	13.61		0 000	0 0	0 0	0	
CAT 4 23 PL. WATS	2.056	624	386		0	00	0.00	0.569	
AT 4.23 Direct	0	V48	0	0	0		0	0.00	
AT 4.3 H/R Message	0	629	0	0		0		0	
AT 4 3 WATS	0	050	0	0	0	0	0	0	
AT 43 Direct	0	151	0	0	0	0	0	0	
Total COE CAT 4	\$200,739		\$148.908	\$1.881	\$45.019	9	24 931	461.831	
			***************************************					***************************************	
AFORMATION ORIGINATION TERMINATION	MINATION								
CAT 1 Other 10T Equipment	28	613	2	8	S	9	\$	5	
CAT 1 Conless Pay Phones	0	516	0	0	0		20		
CAT 2 CP Equipment	0	0770	0	0	0			0	
Total 101 Equipment	08		8	8	2	30	98	3	
	***************************************				The second second				

407,876 0 0 \$16.431 \$22.063 TOTAL INTRASTATE \$32.992 \$32.992 \$38.624 IntraLATA Private Line InterLATA 391.517 \$391.517 15.815 \$407,332 Wessage Telephone Service Intra(ATA \$16,359 \$16,976 InterLATA \$20,221 12,771 1,223,629 \$1,256,621 \$22.905 \$22.905 1,305 \$1,311,969 \$32.444 Source/ Allocator 53.213 12.771 1.631.505 0 0 81.697.489 \$22.905 \$22.906 6.937 \$1,774,901 CABLE AND WIRE FACULTIES CAT 1.1 IntraLATA PL/MATS CAT 1.2 Inter(ATA PL/MATS CAT 13 Joint Message Other CAT 1 C&MF Plant Investment Detail Allocable Support Leases Direct Support Leases CAT 2 CAMF. Wideband CAT THE CAME AND OWNER FOR CAT THE CAME AND OWNER FOR CAT THE S

5.632

Union Telephone Company Md 91 49 10

	****** SC 040 203 ******	*****			Wessage Tel	Wessage Telephone Service	Pri	Private Line		
	Plant Investment Detail	COMPANY	Allocator	and Other	interLATA	IntraCATA	InterLATA	IntraLATA	INTRASTATE	
	(A)	(8)	(0)	(0)	(£)	(F)	(0)	(H)	8	
0										
191	COE Operator	40	94.79		**			-		
í	COS Tandem Sales			2	2	64	08	08	24	Q
	COE I neal Sustain	> 1		0	0	0	0	0	0	0
	COE TOTAL DAVID	0	HIB	0	0	0	0	0	0	100
1	COE L'anamasson	0 1	H20	0	0	0	0	0	0	0
. 5	pan ann	0	NES	0	0	0	0	0	0	Ö
199	Total COE Leases	8		80	2	0\$	95	80	\$0	0
92	iOT Leases	g	064	8	90	08	05	90	08	0
1	CAMP Leaves	92	165	05	0\$	08	90	03	S	O
22	TOTAL CAPITAL LEASES	90		05	08	2	9	2	98	0
				***************************************	************	*************	-			
2 17	LEASEHOLD IMPROVEMENTS.									
	Land and Support Assets	08	H14	08	90	90	10	ş		(
٠,	COE Switching	0	H18	0	0	0	0	0		00
٠,	COS Operator	0	H16	0	0	0	-0	0	00	00
٠.	COE Transmission	6	H20	0	0	0	0		9.0	00
- 1	Crise	0 0	85	0	0	0	0		0	0.0
	200	0 0	160	0	0	0	0	0	0	0
. 58	-	0	200	0	0	0	0	0	0	o
	TOTAL LEASEHOLD IMPROVEMEN	9		8	98	9	20	80	90	o ×
1 68	TPIS, EXCL. ACCT. No. 2690	\$3,153,757		\$2.417.963	827 028	444413		*******		0

01-48-18 PM Union Telephone Company

Plant Investment Detail COMPANY (A) (B)									
Plant Investment Catal	AL	Source	Interestate	westedy les	abyone Service	E.	Private Line		
(A)	AMY	Africator	and Other	interLATA	IntraLATA	InterLATA	tritral, ATA	TOTAL	
THE STANDER LIBERTS	10	(0)	(Q)	(E) (F)	(3)	(0)	H		
AND THE PROPERTY ASSESSED.									
206 Altocable Acrt No 2690 207 Direct Acot No 2690	1384	H36 V100	\$294	er.	088	30	2	380	o
	1		-	0	0	0	0	0	ô
Total Intanggive Assets	1384		\$294	53	\$80	N	S	190	ò
212 OTHER TELEPHONE PLANT									
214 Held for Fut Use - Albo.	\$0	-	9	9	**				
215 Held for Fut Use - Direct	0	***		20	0.00	04	04	\$0	ô
216 TPUC Shoridarm - Aloc.	0	H35	0		0 0	0.0	0	0	ô
217 TPUC, Short-term - Direct	0	V124	0		21	0 1	0	0	ô
218 TPUC, Long-term - Alloc	0	H35		0.0	0.0	0 1	0	0	ò
219 TPUC Long-term - Direct	0	V126	0.0	0 0	0 1	0	0	0	ô
220 Tele Pit Adjust - Albo.	0	9636		0.0	0	0	0	0	O
221 Tele Pit Adjust - Direct	0	0104		0 1	0	0	0	0	ŏ
22	-			0	0	0	0	0	Ö
223 Total Other Telephone Plant	80		08	40	5	***	1		

Union Telephone Company 01.48.18 PM

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The completor Management						Message Telep	hone Service	Private	a Line		
The color of the	Reserves and De			locator	and Other	tribet, ATA	IntraLATA	interLATA	IntraLATA	NTRASTATE	
Fig. 19.25 Fig	₹)	(8)		(0)	(Q)	(E)	(6)	(5)	(H)	(0)	
150,000 110,000 100,	ACCUM DEPRECIATIO	M, TPIS									
1,546.75 111.0 11.0 11	Support Assets	\$213.90		413	\$164.012	\$1.833	544 665	ş	61 634	540 000	ò
1,000,00 1	COE Switching	254.07		611	215,264	1 446	37.366	0	00,34	38.811	00
1500 1500	COE Operator			H16	0	0	0	0	0	0	×
1500420 0.25	COE Transmission	69.30		H20	61.407	679	15,542	0	1,702	17,894	o
100,000 100,	IOT Equipment			425	0	0	0	0	0	0	OX
114.44 500 143 144.777	Cable and Wire Facilities	*		131	744,074	9.628	231,016	0	21,905	252,549	O×
11-441-90	Other Page		0	/135	0	0	0	0	0	0	ŏ
10 10 10 10 10 10 10 10	Total Acoum, Depr., TPI)		50		\$1,174,757	\$13,556	\$328.475	9	\$27.132	\$369.163	O
10 103											
1	ACCUM AMORTIZATIO	2									
### 17.50 ### 17				-							
NET			20	80,7	2 "	2	90	90	0	20	ò
Column C					0.0	00	0 0	0 0	0 0	0	0
NUT. 15.145 NO. 15.147.77 11.15.64 11.1	Amon		0	138	00	00	00	00	9 6	0.0	00
114.04.00			1		-	-					4
ACT	Tot Acoum, Amortzation	•	98		2	05	20	30	04	2	0,8
0 113	Total Accum. Depr /Amos		20		51,174,757	\$13,556	\$328,475	0	\$27,132	\$369,163	OK
HET 0 113 TO 150											
11	ACCUM, DEF. INC. TAX	ES. NET									
11 12 13 14 15 15 15 15 15 15 15	Support Assets			413	08	20	98	5	44	40	40
0 1194 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	COE Switching			419	0	0		0			200
278.87 VHS 278.44 S230 8008 50 600 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	COE Operator		0	116	0	0	0	0	0		×
Compared	COE Transmission		. 0	420	0	0	0		0	. 0	OX
275.57 VIII 273.64 2309 0 0.00 0.00 0.00 0.00 0.00 0.00 0.00	IOT Equipment		0	425	0	0	0	0	0	0	O
278.97 VHS 213.844 22.390 56.088 0 4.595 66.073 8278.97 8213.844 82.390 560.088 50 14.595 566.073	Cable and Wire Fac.			131	0	0	0	0	0	0	OK
\$278,917 \$213,644 \$2,390 \$58,088 \$0 \$4.595 \$68,073	Unclassified	278,91		145	213,844	2,390	58,088	0	4,595	65,073	9
	Total Accum. Def. Inc. Tu		11		\$213,644	\$2,390	\$58,088	25	\$4.595	\$65.073	0 ×

Union Telephone Company O1 48 18 PM

1										
	FCC PART 36			Mul	ntenstate	inter	intrastate			
	of Selected Investments	COMPANY	Message	interLATA	IntraLATA	InterLATA	IntraCATA	Service Service	Other	
ı	(¥)	(8)	(0)	(Q)	(E)	(F)	(0)	(H)	(i)	
ST CE	RANS CCT EQUIPMENT									
3 4	Werking Loops Avg Cost per Loop	1,595	1,533	105 18	0 81 801	105.18	105 18	0 1001	81 801	0
5	CAT 4 13 Exch Ln. Invest.	\$167,767	\$161,246	\$1,262	2	98	13,281	2	\$1,998	
81.22	Crouf Terminations kig. Cost per Termination	327	28.28	64.24	64.24	0 70 70	8 7 3	64.24	64.24	0
5 ian	AT 4.23 Other IX	\$21,006	\$18,950	\$968		2	\$1,670	80	20	
821	SAMF INVESTMENT									
8888	Vorking Loops coops Factor CAT 1 Exchange CAWF	1,000000	1,533 0,961129 \$1,631,505	12 0.007524 \$12,771	04 000000 0	0000000	31 0.019436 \$32,962	00000000	0.011912	0
322	Equivalent IX Circuit Mies IX Cct. Miles Factor CAT 3 Interexch. C&WF	1,0000001	1,495 0.872738 \$47,570	41 0.023835 \$1,305	0000000	0 000000	0.103327	0000000	0.000000	0

							-			
	****** BC PABY 34 ******	7074	Country	- Interestate	Message Telephone Service	hone Service	Privi	Private Line	-	
	Physical Allocation Factors	COMPANY	Allocator	and Other	Intert ATA	IntraLATA	InterLATA	IntraCATA	INTRASTATE	
	(4)	(8)	(0)	(0)	(E)	(6)	(0)	(4)	ω	
	Subscriber Plant Fact (SPF)	1 000000	SPF	0.750000	0.010027	0.239973	0000000	0 000000	0.250000	O
	Dai Equipment Minutes (DEM)	1 000000	NGC	0.858788	0.005564	0.135548	0 000000	0.00000	0.141212	ŏ
	Conventation Moute-Miles	1 000000	Casa	0.054580	0.011560	0 333464	0.000000	0.0000000		
	Conversation Minutes	1 000000	CM	0.655294	0.013946	0.333760	0.000000	0000000	0 347706	50
	Subscriber Minutes (SLU)	1 000000	SLU	0.929394	0.002832	0.067774	0 000000	0000000	0 070606	0.0
	TSPS Processor Time	0 000000	TSP	0 000000	0 000000	0 000000	0.000000	0 000000	0000000	0
		0 0000000	WST	0,000000	0.000000	0 000000	0 000000	0 0000000	0000000	0
	Stand, Work Sec.	0.000000	WSA	0 000000	0.00000	0 000000	0 000000	0 000000	0 000000	0
	Wid Stand Work Sec., Comb.	1 000000	WSC	1,000000	0 0000000	0.000000	0 000000	0000000	0.000000	0
	COE CAT 2 Minutes	1 000000	CT2	0.784725	0.005833	0 209442	0 000000	0000000	0.215275	0
	Exchange Trunk Minutes	1 000000	FTM	1 000000	0.000000	0000000	0.000000	0 100000	0.000000	0
	MOU-M. Host/Remote	0 000000	HRM	0 000000	0.00000	0 000000	0 000000	0 000000	0 000000	00
	CAMP CAT 4, WATS	0 000000	CT4	0 000000	0 000000	0 000000	0 000000	0 000000	0 000000	0
	Equal Access MOU	0 000000	EAM	0 000000	0 000000	0 000000	0.00000	0 000000	0 000000	0
	Current Billings	1 000000	CB	0.735651	0.010674	0.261776	0.000000	0000000	0.764340	0
	EU Presubscription Factor	0 000000	EPRIL	0000000	0 000000	0 000000	0 0000000	0000000	0000000	0.0
	EU MTS & WATS Factor	1,000000	EMTS	0.735651	0 010574	0.253775	0 000000	0 000000	0.364349	0
	EU Access, P/L and All Other Factor	1.000000	EPLO	0.735651	0.010574	0.253775	0 000000	0 000000	0.264349	0
	IX Special Access Factor	0.000000	ISPA	0.000000	0.00000	0.000000	0 000000	0 000000	0 000000	ô
	IX Switched Access Factor	0 000000	ISWA	0,000000	0 000000	0 000000	0 000000	0 000000	0,000000	ō
	7/	0000000	900	0000000	0 0000000	0 000000	0 000000	0 000000	0.000000	ô
23		0 000000	8	0.00000	0.00000	0 000000	0000000	0 000000	0 000000	ô
		1 000000	TLM	0.334773	0.001398	0.663829	0 000000	0.000000	0.665227	Ô
	CARR December	1,000000	NO.	0.666667	0.319963	0.013370	0 000000	0 000000	0 333333	ô
	Foreign Overtimes Percent	0000000	35	0.00000	0.020035	0.479945	0000000	0000000	0.500000	00
				0.00000	000000	nomn	0,00000	0,00000	0.000000	ô

Montale	***** FCC PART 36 ******	TOTAL	Source	interstate	Message Tele	Wessage Telephone Service	Pina	Private Line		
1,000000 1,0000000 1,0000000 1,000000 1,000000 1,000000 1,000000 1,000000 1,000000 1,00000	Internal Allocation Factors	COMPANY	Alocator	and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
1,000000 1,0000000 1,000000 1,000000 1,000000 1,000000 1,000000 1,000000 1,000000 1,000000	*	(8)	(0)	(0)	(E)	(F)	(0)	040	0	
1,00000 101 1,000000 1,000000 1,000000 1,000000 1,000000 1,000000 1,000000 1,000000 1,000000 1,000000	upport Assets	1,000000	031	0 766697	0.000670					
1000000 141 1000000 141 1000000 141 1000000 141 1000000 141 14	and and Support Assets	1 000000	033	0.766693	0.008570	0.206263	0.000000	0016474	0.233307	00
1000000 100	OE Operator	0000000	744		-				1000000	5
1000000 144	OE Tandem Switching	1 000000	33	0000000	0 000000	0 000000	0,000000	0,00000	0.000000	0
1000000 141 1000000 141 10000000 1000000 1000000 1000000 1000000 1000000 1000000 1000000 1000000 1000000 1000000 1000000 1000000 1000000 1000000 1000000 1000000 1000000 1000000 100000000	OE Local Switching	1 000000	3 2	0.784725	0.005633	0.209442	0.000000	0 000000	0.216376	0.0
1000000 154 0.04177 0.04484 0.00000 0.00044 0.04484 0.00000 0.00444 0.04484 0.04444 0.04484 0.04484 0.04484 0.04484 0.04484 0.04484	OE Total Sentching	. 000000	8 2	0.858788	0.005664	0.135548	0 000000	0 000000	0 141313	
1,00000 1,000000 1,000000 1,00000 1,00000 1,00000 1,00000 1,00000 1,00000 1,00000 1,00000 1,00000 1,00000 1,00000 1,00000 1,00000 1,00000 1,00000 1,00000 1,00000 1,00000 1,000000 1,000000 1,00000 1,00000 1,00000 1,00000 1,00000 1,00000 1,00000 1,00000 1,00000 1,00000 1,00000 1,00000 1,00000 1,00000 1,00000 1,000000 1,000000 1,000000 1,000000 1,000000 1,00000 1,00000 1,00000 1,00000 1,000	Of Transmission	0000001	990	0.847245	0.005690	0.147065	0 000000	0 000000	212121	0 0
Common	MAI COE	000000	590	0.741797	0.009371	0.224269	0 000000	0.074564	000000	0.0
Common Part Common Com		1 000000	613	0.822887	0.006541	0 164899	0 000000	0.005674	0 177113	00
Common District Common	to Ong/Term. CAT 1	0 000000	Dan	0.000000		7.000				
100000 154 100000 10000000 1000000 1000000 1000000 1000000 1000000 1000000 1000000 1000000 1000000 1000000 1000000 1000000 1000000 1000000 1000000 1000000 1000000 1000000 10000000 1000000 1000000 1000000 1000000 1000000 1000000 1000000 1000000 1000000 1000000 1000000 1000000 100000000	to Orig /Term_CAT 2	0 000000	DB2	0000000	0.000000	0 000000	0.000000	0.000000	0 000000	O
1,00000 119 1,00000 119 1,000000 1,00000 1	the iOT	0 000000	084	0 0000000	0,000000	0000000	0.000000	0 000000	0,000000	0 8
1000000 1119 10000000 100000				000000	0,000000	0.000000	0 000000	0,000000	0.000000	9
1,00000 1,100000 1,0	SMF CAT 1	1 000000	Dees a							
1000000 175 10000000 1000000 1000000 1000000 1000000 1000000 1000000 1000000 1000000 1000000 1000000 1000000 1000000 1000000 1000000 1000000 1000000 1000000 1000000 10000000 1000000 1000000 1000000 1000000 1000000 1000000 1000000 1000000 1000000 1000000 1000000 1000000 10000000 10000000 10000000 10000000 10000000 10000000 10000000 10000000 10000000 10000000 10000000 10000000 100000000	LIMF CAT 2	1 000000	91.00	7870470	0.009637	0.230645	0 000000	0.019436	0.255718	ò
0.00000	IMF CAT 3	. 0000000	200	000000	0 000000	0.000000	0 000000	0 000000	0.000000	200
1000000 177 0.194779 0.000440 0.000000 0.017791 0.000000 0.017791 0.000000 0.017791 0.000000 0.017791 0.000000 0.017791 0.000000 0.017791 0.000000 0.017791 0.000000 0.017791 0.000000 0.017791 0.000000 0.017791 0.000000 0.017791 0.000000 0.017791 0.000000 0.017791 0.000000 0.017791 0.000000 0.017791 0.000000 0.000000 0.017791 0.000000 0.000000 0.017791 0.000000 0.000000 0.017791 0.0000000 0.0000000 0.0000000 0.0000000 0.0000000 0.0000000 0.0000000 0.0000000 0.0000000 0.0000000 0.0000000 0.00000000	LIMP CAT 4	0000000	200	0.595219	0011311	0.290143	0 000000	0 103327	0.404781	200
100000 C12 0.74717 0.04579 0.04500 0.04571 0.04579	AM CAMP	1,000000	2000	0000000	0 000000	0 000000	0 000000	0 000000	0 000000	00
100000 C12 0.746819 0.046179 0.746819 0.046174 0.016		nanna i	1010	0.739179	0.009564	0.229496	0 000000	0.021761	0.260821	00
100000 C32 0.16443 0.04573 0.04574 0.057574	tal Equipment	1 000000	CZS	0.766693	0.006570	6.208283	0.000000			
1,00000 D.12 0,000000 0,0000000 0,0000000 0,000000 0,000000 0,000000 0,000000 0,000000 0,000000 0,000000 0,0000000 0,0000000 0,0000000 0,0000000 0,0000000 0,0000000 0,0000000 0,0000000 0,0000000 0,0000000 0,0000000 0,0000000 0,0000000 0,00000000	4		-				0.00000	0.015474	0 233307	ŏ
1000000 1719 0.0000000 0.000000 0.000000 0.000000 0.000000 0.000000 0.00000000	The sand Anne Min rates	1 000000	C35	0.766693	0.000570	0.208263	0.000000	0.016474	***************************************	
1,00000 171 1,000000 1,000000 1,00000 1,00000 1,00000 1,00000 1,00000 1,00000 1,00000 1,00000 1,00000 1,00000 1,00000 1,00000 1,00000 1,00000 1,00000 1,00000 1,00000 1,00000 1,000000 1,000000 1,00000 1,00000 1,00000 1,00000 1,00000 1,00000 1,00000 1,00000 1,000000 1,000000 1,000000 1,000000 1,000000 1,000000 1,000000 1,000000 1,000000 1,000000 1,000000 1,000000 1,000000 1,0000000 1,000000 1,000000 1,000000 1,0000000 1,0000000 1,0000000 1,0000000	ORDE DEL 100 TOP O	1 000000	0189	0.766693	0.008570	0.208263	0 000000	0.016474	0.233307	00
0.00000 0.000000 0.000000 0.0000000 0.0000000 0.0000000 0.0000000 0.0000000 0.0000000 0.0000000 0.0000000 0.0000000 0.0000000 0.0000000 0.0000000 0.0000000 0.0000000 0.0000000 0.00000000	Held, Fut Use	0 0000000	F1216	-						5
100000 C23 0.000000 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 0.00000 0.00000 0.00000 0.00000 0.000000 0.000000 0.000000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.000000 0.000000 0.000000 0.000000 0.000000 0.000000 0.00000 0.000000 0.000000 0.000000 0.000000 0.000000 0.000000 0.000000 0.000000 0.000000 0.000000 0.000000 0.000000 0.000000 0.000000 0.000000 0.000000 0.0000000 0.000000 0.000000 0.000000 0.000000 0.000000 0.000000 0.0000000 0.0000000 0.0000000 0.0000000 0.0000000 0.0000000 0.0000000 0.00000000				000000	0.000000	0 000000	0.000000	0 000000	0 000000	×o
1000000 C24 0.794439 0.004572 0.794543 0.000000 0.104074 0.214547 0.000000 0.104074 0.104070 0.104070 0.104074 0.10	tal Tangble Assets	0,000000	025	0 000000	0 000000	0.000000				
1000000 C34 0000000 C34 00000000 C34 0000000 C34 00000000 C34 0000000 C34 0000000 C34 00000000 C34 00000000 C34 00000000 C34 0000000 C34 0000000 C34 0000000 C34 0000000 C34 0000000 C34	al mangoe Assets	1 000000	023	0.766693	0.008570	0.208263	0 000000	0.016474	0.0000000	0.0
100000	10-term PUC	0 000000	CM	0.000000	o second	***************************************				
1,00000	Telephone Plant	1 000000	Car	0.000000	0000000	0 0000000	0.000000	0 000000	0 000000	X
0.00000 UT3 0.000000 0.000000 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 0.00000 0.00000 0.00000 0.00000 0.000000 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 0.00000 0.00000 0.00000 0.00000 0.000000 0.000000 0.000000 0.000000 0.0000000 0.000000 0.00000 0.00000 0.00000 0.00000 0.000000 0.00000 0.00000	al Net Investment	1 000000		0.17.0419	0.008327	0.203056	0 000000	0.015198	0.226681	0
1000000 111 0500000 0000000 0000000 0000000 0000000	pital Leases	0 000000	0174	O CONTRACTO	0.000028	0.205195	0 000000	0.015364	0 229187	×
1 000000 (141 0.53922 0.547125 0.319942 0.000000 0.000000 0.394077 (1,000000 1170 0.73913) 0.000442 0.239197 0.000000 0.000479 0.397197 (1,000000 1145 0.790299 0.51871 0.347193 0.000000 0.000017 0.2307197			2110	O Change	0.000000	0.000000	0 000000	0,000000	0 000000	×
100000 177 07.1913 0.02042 0.280787 0.00000 0.00449 0.280787 1000000 0.00449 0.014787 0.280787 0.000000 0.00457 0.280787	Bus Ofc. Cust Serv.	1 000000	1911	0.633922	0.047125	0.318952	0.000000	0 000000	0 164078	
1,000000 1185 0,019871 0,261793 0,00000 0,00000 0,000001	al "BIG THREE" Expenses	1.000000	1170	0.732913	0.020842	0.236767	0 000000	0.009479	0.2670.87	,
1,000000 1785 0,798299 0,019871 0,261793 0,000000 0,009037 0,296701	Dorate Orecations Eurana								0.691087	5
	and of the state of the state of	1.000000	188	0.709299	0.019871	0.261793	0.000000	0.009037	0.290701	S. C.

12-May-98	
	31, 1997
Sheet	ENDING DECEMBER

Ot 48 18 PM Union Telephone Company

			1	Message Telephone Service		Prin	Private Line	
Operating Expenses and Taxes	COMPANY	Source	interstate and Other	interLATA	intraCATA	InterCATA	intalATA	TOTAL
(A)	(8)	(5)	(Q)	8	(4)	(6)	£	13
PLANT SPEC OPER, EXPENSE.	S	7	9	5	S	ş	5	
Network Support, Direct	0	V149	0	0	0		20	
Total Network Support Exp.	9		08	2	80	80	2	
General Support, Alloc. General Support, Direct	\$15.754	H14 V151	\$12.076	\$135	13,281	000	\$260	53,676
Total General Support Exp.	\$15,754		\$12.078	\$135	19.281	2	\$260	\$3,67
Central Office Eq., Aloc.	\$94.650	H21 V153	\$77,886	9619	\$15.608	80	\$537	\$16,764
Total COE Exp	\$94.650		\$77,686	6195	\$15,606	208	\$537	\$16.764
Court Premises Equip. Contests Pay Phone Other IOT	800	45.55 42.55	200	900	200	800	800	
Of Direct Total Of Exp	0 9	251.0	0 2	0 8	0 9	0 9	0 9	ľ
Cable & Wire, Alloc Cable & Wire, Direct	\$113,370	H31 V159	\$63,801	\$1.084	\$26,018	000	\$2.467	\$29,969
Total C&MF Exp.	\$113,370		\$83,601	\$1,084	\$26,018	20	\$2.467	529,569
TOTAL PLT SPEC OPER EXP	\$223,774		\$173,765	\$1.638	\$44,907	8	\$3.284	800'098
TOTAL PLT SPEC. ex SUPPORT	\$208,020		\$161,687	\$1,703	\$41,626	25	\$3,004	\$46,333

Intrastate

20 Dags 34 mmm	***************************************	-		Mossage Telephone Service	hone Service	Prix	Private Line		
Operating Expenses and Taxes	COMPANY	Allocator	and Other	interCATA	IntraLATA	InterCATA	IntraCATA	INTRASTATE	
8	(B)	(0)	(0)	(E)	(6)	(0)	£	(1)	
NON-SPECIFIC OPER EXP									
Oth Pt and Equip. Aloc.	30	436 7177	20	00	80	00	80	0	00
Total Oth. Ptt. & Equip	9		04	04	100	90	2	9	O
Network Operations, Alloc. Network Operations, Direct	18,242	H33 V179	\$6,334	178	81,721	80	\$136	\$1,928	00
Total Network Oper, Exp.	\$6.262		\$6,334	1.48	\$1,721	2	\$136	\$1,028	ő
Total Access Expenses	90	V180	90	0\$	80	08	90	80	O
Depr., Support Assets	\$41,909	H13	\$32 (3)	8359	\$4.728	9	2000	60.778	č
Depr., COE Switching	86.940	H13	73,659	495	12,786	0	0	13.281	ò
Depr. COE Operator	19 696	110	14610	0 88	0 11	0.0	0 ***	0	0.0
Depr. IOT Equipment	0	H25	0	0	0	00	0	0 000	00
Depr., CAW Facilities Depr., PHFU	168.18	138	67.749	877	21.034	60	1,995	23,905	00
Total Depreciation Expense	\$240,199		\$188,150	\$1,915	\$46,965	2	\$3,169	\$52,049	O
Amort. Tangble Assets	90	140	9	98	98	2	98	08	0
Amort, Intangible Assets	0	ī	0	0	0	0	0	0	ŏ
Orect Assigned Amort	00	V180	00	00	00	00	00	00	00
Total Amortization Exp	05		2	2	08	05	2	08	ŏ
Total Depr. and Amort.	\$240,199		\$166,150	\$1,915	\$46.992	98	\$3.169	\$52,049	ò
TOTAL NON-SPEC, OPER, EXP	\$248.461		\$194.484	81 086	****	***	201.13	****	2

	*****	-		Message Telephone Service	one Service	Priva	Private Line		
Operating Expenses and Taxes	COMPANY	Allocator	and Other	InierLATA	IntraLATA	InterLATA	UntraCATA	INTRASTATE	
(4)	(8)	(0)	(0)	(8)	(9)	(0)	£	0)	
CUSTOMER OPERATIONS EXPENSE									
Marketing Allocable Marketing Direct	\$1,038	G35 V192	8764 0	118	\$263	000	90	\$274	
folal Marketing Expense	\$1,038		1945	1118	\$263	80	20	\$274	
Operator Service, Alloc.	\$1,853	A20	\$1.853	90	05	20	80	3.	
Tritti Operator Senera	41.063		1000	1	1	1	1		
		-			2	2	2		
Classified Directory	05	7195	0	9	20	\$0	90	20	
Foreign Directory	0	949	3,44	0	251	00	00	790	
	-		-	-	-		-	***************************************	
Total Directory	\$3,709		53,447	111	\$251	08	90	1262	
-	2	636	20	05	80	98	80	9	
8	41.936	G37	30,850	443	10,642	0	0	11,086	
d i	17.829	638	13,116	189	4,525	0	0	4.713	
Sus Ofc. IXC Special Access	0 4	623	0 1	0	0	0	0	0	
The Car Into Deficient Access	0 0	200	0.6	0 0	0	0	0	0	0
8		25	00	00	00	00	90	00	
Fotal Business Office	\$59,765		\$43,966	\$632	\$15,167	08	9	\$15,799	
Sve	02	7205	2	2	20	08	98	40	
Ser.	9.896	043	3,313	**	695.9	0	0	6.583	
Serv	12,274	**5	8,183	3.927	191	0	0	4.091	
Serv	28,294	045	13,147	527	12.620	0	0	13.147	OX
Cust Serv. EU Common Line	0	V209	0	0	0	0	0	0	
Total Customer Service	\$48,464		\$24.643	\$4,468	\$19,353	98	2	\$23.621	
Total But Ofc. Cust Serv	\$108.22G		****	46.100	***		1	***************************************	

	ENDING DECEMBER 31, 1997		3	Union Telephone Company	· ·		
							intrastate
	Operating Expenses and Taxes	TOTAL	Source/ Allocator	Intentate and Other	Message Telephone Service Inter.ATA IntraLATA	hore Service IntraLATA	InterLATA
	(A)	(B)	(0)	(Q)	(9)	(4)	(0)
200	Other Cust. Serv., Aloc. Other Cust. Serv., Direct	\$185	H48 V211	\$117 0	80	828	
255	Total Other Cust. Serv.	\$185		\$117	88	859	
5223	TOTAL CUSTOMER OPER EXP.	\$115,014		\$74,790	16.01	135.094	
1 5							
2525	Total Pit Spec. ex Support Total Network Opitr Exp. Total Customer Operations	\$208.023 8.262 115.014	125	\$161,687 6,334 74,790	\$1,703 71 8,131	1,721	
SEE	TOTAL BIG THREE" EXPENSES	\$331.796		\$242,811	\$6,905	\$78,440	
2.4	CORPORATE OPERATIONS EXPENSE						
223	Exec and Planning, Alboc. Exec, and Planning, Direct	\$235.773	H50 V213	\$172,601	14.914	\$55,823	
22	Total Exec. and Planning	\$235,773		\$172,801	11814	\$55.823	
255	Admin & General Alocable Admin & General Direct	18.541	H50 V231	\$105,423 4,187	\$2.998 0	14,354	
2:	Total Admin and Gen.	\$162,382		\$109.610	\$2.998	\$48,411	
2381	TOTAL CORPORATE OPERATIONS	\$398.155		\$292,411	\$7.912	\$104,234	
22	NON-INCOME TAXES.						
855	Non-income Taxes, Allocatie Non-income Taxes, Direct	0.00	H36 V233	# °	20	1.0	
223	Total Non-income Taxes	\$370		HIS	2	1.11	
×	TOTAL OPER EXP. AND TAXES	\$985,774		\$725,734	\$16,670	\$232.997	

00 0 0

TOTAL INTRASTATE

Private Line intraLATA (H)

\$40,224

000 0

\$46,333 1,926 40,224 \$68,465

136 0 0 136 0 0

XX X XX X X

12.235 0 12.235 11.363 11.363 11.363

20 2 20 2 2

14,354 14,354 10:772 1115,744

M2.972 0 M2.972

00 0 0,0 \$260,040

\$10,173

IntraCATA Revenue Requirement Summary	Part 36 IntraLATA Total	Source	Common	Local Switching	information	Common Transport	Billing and Collection	Cthas	
(4)	(g)	(2)	(0)	(E)	(6)	(0)	(H)	6)	
Net Investment Rate of Patum	\$321,335 10,70%	KS2 819	\$187.205 10.70%	\$67,111	10.701	\$35,642 10.70%	\$0 10 70%	\$31,178	0 0 X X
Return on Rate Base	\$34,383		\$20,031	181,78	8	\$5,835	2	\$3,336	0 %
AFUDC ITC Americation Other Return Adjustments	(1,892)	N37 N37 Direct	(1.207)	(319)	000	(184)	000	(182)	000 000
Net Return	\$32,491		\$18,824	\$6.861	3	\$3,651	90	\$3.154	×o
Interest Expense	12.473	N67	7,267	2.605	0	1381	0	1,210	0 8
Captainzed Payon Taxes Deprecation Adjustment Other Income Adjustments	000	N37 Direct	000	000	000	000	000	000	000
After Tax Income	\$20.018		\$11,556	M.256	08	\$2.260	28	\$1,944	0 ×
State Income Taxes	08	22	0	0	0 0	0	0.0		× 0
Operating Expenses and Taxes	238.646	0195	96.301	80,558	888	25 953	40.702	21,542	0
Uncollectbies Other Revenue Adjustments	00	Diect	00	00	00	00	00	00	00 XX
Basis for Gross Receipts Tax	279,815	279.815 16+31+32+33	123,250	591.65	989	30,554	40,702	25,537	
Gross Receipts Tax	14,865	33	97.9	3,144	16	1,623	2,162	1361	ŏ
TOTAL REVENUE REQUIREMENT	\$292,789		\$128,591	\$62,006	\$620	\$31,994	\$42.864	\$26,712	

IntraLATA Investment Summary	Part 36 IntraLATA Total	Source	Common	Switching	information	Common	Billing and Collection	- Conse	
(4)	(8)	(0)	(g)	9	(6)	(0)	3	(0)	
and and Support Assets	\$114.577	557	\$21,875	\$43,229	9	\$24.849	98	\$24,623	0
entral Office Equipment vio Term/Ong Equipment abre and Wire Facilities	\$148,232	855	\$38.695 0 391.517	876.467 0 0	200	\$28.140 0 15.815	200	38.624	000
fotal COE, IOT, CAMP fotal Tangble Assets	1594.168	5	\$430.212	\$76.467	2 2	M3.915	2 9	843.555	0 0
otal Tele. Pt. ex Intang otal Intangible Assets	\$708,766 86	1913	\$462.087	\$118.696 21	20	MA.804 8	20	858.178	00
otal Plant in Service otal Pit. Held Future Use otal ST PUC	\$708.852 0	755	\$452.142	\$119.710	200	\$68.813	200	\$68.188	000
otal Tel Pit Adjust	8708.852	100	5452.142	8118.710	00 2	M 813	00 9	00	00 0
coun Depr. Pit in Serv coun Depr. Pit in Serv coun Amor Tangbie Pit	355.607	M27 M28	244.584	67,210	000	29.873	000	33,939	000
	62.683	200	39.982	10,586	000	9 000	000	9 030	000
Direc Assets	0	Deed	0	0	0	0	0	0	ő
VET TELEPHONE PLANT	\$290,562		\$167,576	\$61,914	80	\$32,654	2	\$28.217	O
Case B YTB Stock Materials and Supplies Cash Working Capital Equal Access Investment	7,390 14,335 8,442 0	122	5,100 9,144 5,385 0	2,421	0000	776 1392 620 0	0000	769 1,379 812 0	0000
NET INVESTMENT	\$321,335		\$187,205	111.734	94	\$35.842	9	\$31.178	0

seeses Pro Bank an seeses			-						
InfracATA investment Detail	Part 38 Intral,ATA Total	Source or Apportion	Common	Local	Inflormation	Common	Billing and		
(4)	(8)	0	(Q)	1	1	- Independ	Collection	Other	
LAND AND SUPPORT ASSETS						(9)	£	(1)	
Land Assets, Message Land Assets, Private Line	\$1.516	NZ8 NZ8	289	572	00	329	0	326	
Total Land Assets	\$1,636		\$312	1198	15	1	0	8	
Support Assets, Message Support Assets, Private Line	\$104.863 8.279	N28 N28	1.581	339,489	2 2 4	\$22,699	2 2	\$22,492	
otal Support Assets	\$112.942		\$21.563	1		1.795	0	1,779	
otal Land and Supp. Assets	\$114,577		\$21.876	***************************************	04	824.495	00	\$24.272	
CENTRAL OFFICE EQUIPMENT				-	04	\$24.849	2	\$24.623	
Derator Sys., DA Derator Sys., Other	20	€€	00	00	00	00	0.6	0.	
otal Operator Systems	20		08	08	9	1		0	
landem Switching landem Assigned	\$21.815	(G) Direct	20	20	20	\$27,815	2 2	20 20	
otal Tandem Switching	\$21,815		2	2	2	201818	0 1	0	
Ocal Santoving	\$76.467	G pa	90	\$76.467	08 0	20	2 2 0	2 05	
fotal Local Switching	\$76,467		98	\$76,467	98	2	, 2	9 3	
Total Switching	\$98.282		2	\$76.467	\$				

\$21,815

intral.ATA investment Detail	Part 34 IntratATA Total	Source or Appertion	Common Line	Local Switching	information	Common Transport	Billing and Collection	*40	
8	(4)	(0)	(g)	(9)	(3)	(6)	(H)	(1)	
COE Each Trusk	2	Direct	8	80	9	10	80	20	0
COE Each Line - Message	3.261	(0)	28.895	00	0 0	0.0	00	0 380	00
COE Each Line - Assigned	0	Direct	0	0	0	0	0	0	0
COE Intereschange, Message	6.325	(0)	0	0	0	6328	0	0	Ö
COE Intereschange. Pt.	1,670	(1)	0	0		0	0	1,670	Ö
COL Interexchange, Assigned	0 0	0	0 4	0 0	0 1	0 1	0 1	0	ò
COII HR Assigned	00	Direct	00	00	0.0	0.0	00	00	00
Total COE Transmission	\$49,650		\$38.695	90	80	\$6.325	98	\$4.931	0
Total Central Office Equip	\$146,232		\$38.693	\$76.467	04	\$28,140	g	\$4,931	0 ×
IOT EQUIPMENT									
Public Telephone	98	1443	90	10	80	9	2	5	*0
Coinless Pay Phone	0	(Q)	0	0	0	0	0	0	OK
Customer Premises Equipment	0	999	0	0	0	0	0	0	o
Total IOT Equipment	98		3	80	10	100	80	04	0 ×
CABLE AND WIRE FACILITIES									
Continue St. and MATE	****	100	***	***	**	**	**	****	
Fachance Message	361 617	100	101 617	20	200	2 0	2	\$72.992	50
Exchange Assigned	0	Direct	0	0				0.0	00
Total Exchange Line C&WF	\$424.509		\$391,517	80	2	2	2	\$32.992	0
Exchange Trunk, Message	04	Direct	9	08	98	8	2	20	OX
Exchange Trunk, PL	0	Deed	0	0	0	0	0	0	ŏ
Total Exchange Trunk CSMF	94		98	94	98	9	8	20	0 ×
Intereschange Message	\$15,815	(0)	2 "	9.	2	\$15.815	90	9	0
Intereschange Assigned		(0)	00	00	00	00	00	0,632	00
Total Intereschange CAWF	121 447		9	5		816.816	15	66.613	, x

Sheet T. ENDING DECEMBER 31, 1997

12-May-96

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non Talanhona Con

(i) (ii) (iii) (iiii) (iii)	Color Market Colo		IntraLATA Investment Detail	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	information	Common	Billing and Collection	Other	
Fig. Cont. Watership Cont.	Column C		3	(8)	(0)	(0)	(3)	9	(0)	(H)	(1)	
March Marc	Column C		HR CAWF, Message	90	(9)	9	90	08	08	08	05	
Transitional Color (1974) Transitional Color (1	Transmissioned CLOAT The Colour and Markey States The Colour and		HR CAME WATS	00	8	00	00	00	0 0	0.0	00	
Traditioned CADY	Tract insufficience CLOVE 1 10 10 10 10 10 10 10 10 10 10 10 10 1	7720	-	-	-	-						
Transicione and Voter Fig. 1 Transicione and Voter Fig. 1 Transicione and Voter Fig. 1 Transicione (August 1 T	Trial Claim and Vite Facility 1845 504 1841 1841 185 185 1841 1841 1841 1841		Total Host/Remote C&WF	98		2	9	04	20	03	\$0	
And Self-Articles And	Trividist A ASSETS Later and Support Leaves DOC Competed Leaves DOC C		Total Cable and Wire Facil.	\$445,956		\$391.517	24	90	\$15,815	9	\$38.624	
Lead and Support Leaves 16 of 1838 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Lead and Support Listens		TANGIBLE ASSETS									
Total of Septimination (Leavest 1971) 17.2	The deficiency of the deficien											
OCI Comparison (1997) COI Comparison (1997) COI Comparison (1998) COI Coi Comparison (1998) COI Comparison (19	Cold Comparison		Land and Support Leases	2	1428	0	0	0	0	0	0	
Cold Transmic Leaves O	Cold Toward Section (1985) Co		COE Operator Leases	08	32	05	20	05	20	3	10	
Cold Local Burding Services 0<	Cold Local Secretaria		COE Tandem Switching Leases	0	34	0	0	0	0	0	0	
OCC Transmission Leases 0 64 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Of Engineering Leasts		COE Local Switching Leases	0	35	0	0	0	0	0	0	
Transcollations 10 Temporer Lates 10 Temporer Lat	Trait COS (sease) 10 17 17 17 10 10 10 10 10 10 10 10 10 10 10 10 10		COE Transmission Leases	0	89	0	0	0	0	G	0	
O' Equipment Learns 10 178 0 0 0 0 0 0 0 0 0	Of Equipment Learns 150 171 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		Total COE Leases	2		90	2	2	2	30	98	
Or September Lates	Total Cubic Leases	-										
Total Capacita Services 10	LUMÉ FERNIS 20 177 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		IOT Equipment Leases	20	78	0	0	0	0	0	0	
Transchard Leaves 15	Total Calcial Leases 20		CAMP Leavin	90	111	0	0	0	0	0	0	
Continue	Leaved in the Control of the Control		Total Candal Lances			***						
Leaded Improper Anne, 20 Pers 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Lease-State Note: 10 N37 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		TOTAL CAPITAL LEADERS	2		2	2	2	2	2	20	
Continue	Contracted Contract Contrac		Leasehold Impr., Aloc.	08	N37	0	0	0	0	0	0	
Total transmitted improvements 19 19 19 19 19 19 19 19 19 19 19 19 19	Total Leasandoi Importementas \$10 \$10 \$10 \$10 \$10 \$10 \$10 \$10 \$10 \$10		Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	
TOUT INVESTMENT NO SO	Total traples haven No No No No TOTAL WITHOUGH EASETTS No No 155 60 PRODUCTY WILLDOOR UNTINE US No 0 0 0		Total Leasehold Improvementsa	08		94	2	2	3	90	80	
TOTAL INCINIORIES ASSETS B88 NOT 815 150 160 141 150 160 160 160 160 160 160 160 160 160 16	TOTAL WEAKING KASETS \$18 NOT \$18 \$19 \$19 TOTAL WEAKING KASETS \$19 NO 0 0		Total Tangble Assets	2		2	92	98	8	2	90	
A STATE OF CORP. STAT	PROPERTY HELD FOR FUTURE US		TOTAL INTANGIBLE ASSETS	200	15N	\$58	11	10	2	2	2	
	AND THE COUNTY OF THE CO.		DBODGESTV LET P. COB EL THI SET 115		***							

		CC PART 69 ******	thatATA Investment
		Part 36	IntraLATA
	The party of the last of the l		Source or
			Common
fundamental months			Local
			Com
			-

IntraLATA Investment Detail	Part 36 IntraLATA Total	Source or Apportion	Common	Local	Information	Common Transport	Billing and Collection	Other	
(4)	(8)	(0)	(0)	(9)	6	(0)	(96)	18	
PLANT UNDER CONSTRUCTION									
163 Shorteem 164 Long-term	000	9 9 2 2 2 2	80	80	30	ş°	20	00	
	08		08	3	80	08	2	90	0
TELEPHONE PLANT ADJUSTMENT	2	246	9	9	98	98	8	90	
CLASS B PTB STOCK	\$7,996	N37	\$5,100	\$1,350	98	8778	80	\$769	0
MATERIALS AND SUPPLIES	\$14,335	N37	\$9,144	\$2,421	08	81,392	04	\$1.379	
CASH WORKING CAPITAL	\$8.442	N37	\$8,385	\$1.426	08	1820	08	\$812	
EQUAL ACCESS INVESTMENT	90	Direct	08	08	2	80	2	30	0

	10 10 10 10 10 10 10 10											
10 10 10 10 10 10 10 10	700 (5) (5) (5) (5) (5) (5) (5) (5) (5) (5)		PEC PART 69 ****** IntraLATA Reserves and Deferrals	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	information	Common Transport	Billing and Collection	Other	
1,000 1,00	PAGE 15 TO 1		(v)	(8)	(C)	(g)	(E)	(F)	(0)	(H)	(0)	
17-96 17-9	197,900 144 197,191		ACCUM DEPRECIATION, TPIS.									
17.566 14.47 17.500 17	17.5 or 1.4		Support Assets	548.076	8078	40.170	*******	**	****		-	
17-24 13-2 13-3	17.24 132 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	-	COE Switching	37.366	141	0	28,073	2 0	510,427	2	\$10,332	
1734 1734 173 17	173.84 168 168 173.89 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0	OE Operator	0	132	0		0.0	0.474	0.0	D . C	
232 25 1, 177	232.24	U	OE Transmission	17.244	697	13,359		9 0	2 184	3 6		
122.551	252,855 1117 252,564 0 0 0 0 0 0 0 0 0	12	DT Equipment	0	178	0	0	0			1,102	
1336.60 137 1384.68	MET. 1235,607 123	00	able and Wire Facilities	252,921	(117	222.046	0	0	8.969	0	21.905	
### 1975-667 \$254-696 \$147.200 \$159-677 \$159-67	### 1975-607 FR44-586 547-210 ### 1975-607 FR44-586 547-	2	Del ran	0	N27	0		0	0	0	0	
10 10 10 10 10 10 10 10	### 190 N37		otal Accum. Depr., TPIS	1355,607		\$244,584	\$47.210	08	\$29.873	08	\$33.636	
	MET: 1 10 10 10 10 10 10 10 10 10 10 10 10 1	*	CCUM, AMORTIZATION									
MATERIAL STATE OF STA	MET 10 10 10 10 10 10 10 10 10 10 10 10 10	-	count Depreciation, PHFU	\$0	N37	2	5	***				
MATERIAL STATE NO. 10.00	MATT 1	<	coum Amort. Tangale Inv.	0	N37	90	68				0.0	50
0 1437 150	MET. 150 1077 150 150 150 150 150 150 150 150 150 150	4	Amort.	0	N37	2	08			25	2.5	
HETT TO THE PART OF THE PART O	MET 150 MIN 15	ď.		0	1637	2	20	20	00	2 2	2 2	
NAT: NAT: 10. 12.4 10.	1375.607 E244.014 147.219 10 143	-	of Accum. Amortization	08		2	2	2	2	105	2	0
### ### ### ### ### ### ### ### ### ##	62.463 N37 S8.462 N3.664 N3.66	-	otal Accum. Depr. /Amort.	\$355,607		\$244,554	\$47,210	2	179,873	98	\$33,939	
10 (144	62.463 N37 35.482 N3.086 N3.08	4	CCUM DEF INC TAXES, NET.									
C. C	100 00 00 00 00 00 00 00 00 00 00 00 00	69	upport Assets	08	N28	05	80	98	9	5		
0 132 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 112 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0	OE Switching	0	144	0	0	9				
62,850 N37 35,982 10,586 0 6,015 60 60 60 60 60 60 60 60 60 60 60 60 60	62,000 1177 00,000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0	OE Operator	0	132	0	0	0	0 0	0.00	9.0	
6.04 M	62.603 N37 559.902 10.596 92.263 N37 559.902 10.596	0	DE Transmission	0	1.68	0	0	0	0		0	
42.663 13.7 23.942 10.546 0 6.045 0 6.045 10.046 10	62.663 N37 39.942 10.566 82.663 \$30.002 \$10.566	21	of Equipment	0	178	0	0	0	0	0	0	OK
42.653 N37 35,942 10,546 0 6,05 6,05 6,05 6,05 6,05 6,05 6,05 6	62,663 N37 35,982 10,586 \$62,683 \$120,982 \$10,586	9:	able and vote has	0	1117	0	0	0	0	0	0	-
\$62.663 \$39.982 \$10,566 \$0 \$6.085 \$0	\$62.663 \$39.962		Connect	62.663	N37	39,982	10,586	0	8099	0	6,030	-
		1	stal Acoum Def. Inc. Taxes	\$62,683		\$39.982	\$10,586	9	\$6.085	9	56 030	C

Part Part Part								
(A) (B) (C) (C) (C) (C) (C) (C) (C) (C) (C) (C	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
144.322	0	(0)	(E)	(4)	(0)	(H)	(1)	
1 1 1 1 1 1 1 1 1 1	1,70	\$38.695	\$76.467	80	\$28.140	\$	100.75	O
100 100	1.78	0	0	0	0	0	0	×
100000 1000000 1000000 10000000 10000000 10000000 10000000 10000000 10000000 10000000 10000000 100000000	7117	391,517	0	0	15,815	0	38,624	0
1000000 1000000 1000000000000000000000		6440044	****	1:	-	1:		1
100000 1000000 1000000 1000000 1000000 10000000 10000000 10000000 10000000 10000000 10000000 10000000 10000000 10000000 10000000 10000000 10000000 10000000 10000000 10000000 100000000		0 724033	0.128691	0 000000 0	0.073975	0 000000	0 073302	00
1000000 1000000 10000000 1000000000000	17	10	\$76,467	04	\$43.955	90	\$41.565	0
144 3.22 144 3.22		000000 v	0.466327	0 000000	0.268057	0 000000	0.265617	0
14.00 14.0	170	\$38.695	\$76.467	2	\$28.140	80	54 931	OK
End Earth Measuge (24.25) (2.1	178	0	0	0	0	0	0	OK
100000 1 000000 1 000000 1 000000 1 000000	.117-83	0	0	0	15,815	0	38.624	0
100000 100000 100000 100000 100000 100000 100000 100000 100000 100000 100000 10000000 10000000 10000000 10000000 10000000 10000000 100000000		\$38.695	\$76.467	\$10	843.846	90	441 611	×
\$114,577 144,522 0 445,956 0 455,956 1708,766 1,000000		0 190923	0 377294	0 000000	0.216878	0 000000	0.214904	00
148,232 0 445,996 and 0 8708,766 1 000000	125	\$21.675	\$43.229	08	\$24.849	S	100 700	
87.08.766 87.08.766 1.000000	13	38,695	76,467	0	28.140		4.931	N N
87.08.766 1.000000	*	0	0	0	0	0	0	×
Access investment 0 8708.766 1 000000	15	391,517	0	0	15.815	0	38.624	OK
	1111	0	0	0	0	0	0	0 8
		\$452.087	\$119.696	9	648 BOA		620 170	20
		0.637852	0.168879	0 000000	0.097076	0 000000	0.096193	X
\$640.587	×	\$462.087	R119.604	3	****		1	0
1 000000 1 1 000000		0.705739	0.186853	0000000	0.107408	0 000000	0.000000	o o
	Direct	0 000000	0 000000	0 000000	1 000000	0 500000	0.000000	0
1 000000	Direct	1,000000	0 000000	0 000000	0 000000	0 000000	0 000000	OK
	952	\$452.142	\$119.710	90	\$68.813	9	368 186	×
		0.637852	0.168879	0000000	0.097076	0 000000	0.096193	O

Union Telephone Company

	Apportonment Factors	Part 36 Intrail ATA Total		Common	Local		Common Transport		***	
	(A)	(8)		(0)	(E)		(6)		(0)	
900	interstate Equiv. Factor WMI Std. Work Seconds	0 000000 1		0 000000	0000000		0000000		0 000000	00
:21:	63 "BIG THREE" Expenses 64 Factor	1 000000	1/10	\$31,410	\$15,644	\$252 0.003125	\$8,395	\$17,410	\$7,265	ó
32	Net Investment Factor	\$321,335		\$187,205	967.111		\$35,842		\$31,178	× ×

ENDING DECEMBER 31, 1997	12-May-98		01.48.18 PM	Union Telephone Company	-				
Operating Expenses and Taxes	Part 36 IntraLATA Total	Apportion	Common	Local	Information	Common Transport	Billing and Collection	Other	
(A)	(8)	(0)	(g)	(E)	(6)	(6)	(94)	0	
PLANT SPEC OPER, EXPENSE									
Network Support, Alloc. Network Support, Direct	010	N37 Direct	20	20	00	20	90	000	00
Total Network Support Exp.	80		08	2	8	90	90	2	0
General Support, Aloc General Support, Direct	13,541	Deed Deed	\$676 0	\$1,336	80	\$768 0	90	\$761	00
Total General Support Exp.	\$3.541		\$676	\$1,336	28	\$768	08	\$761	OX
Central Office Eq. Aloc. Central Office Fq. Deed	\$16.145	N31 Direct	\$4.214	\$4.326	00	\$3,065	90	\$537	00
Total COE Exp	\$16,145		84.214	\$9,329	08	\$3.065	08	\$637	O
Cust Premises Equip Other IOT IOT Direct	200	C76 N43 Direct	200	200	800	200	200	900	000
Total IOT Exp.	80		98	2	98	0.5	08	8	o
Cable & Wire, Aloc Cable & Wire, Direct	\$28,465 0	Direct	\$25,008	80	00	\$1,010	90	\$2,467	90
Total C&WF Exp.	\$28,485		\$25,008	98	90	\$1,010	08	\$2,467	0,8
TOTAL PLT, SPEC OPER EXP.	\$48,170		\$29.898	19,664	08	\$4.843	80	\$3,765	0
TOTAL PLT SPEC, ex SUPPORT	\$44,630		\$29,222	\$8,328	98	\$4.075	98	\$1,004	N

Operating Expenses and Taxes	Part 30 IntraLATA Total	Apportion	Common	Callabing	Information	Common Transport	Biling and Collection	Other	
(A)	(9)	(0)	(Q)	(g)	(4)	(0)	(F)	(0)	
NON-SPECIFIC OPER, EXP.									
Oth Pit and Equip., Aloc.	30	N18 Deect	20	90	80	80	Q 0	000	00
Total Oth Pit & Equip	80		2	80	98	Off	9	8	O
Vetwork Operations, Alloc Vehicly Operations, Direct	\$1,857	N18 Direct	\$1,344	8238	g °	\$137	80	\$136	00
Total Network Oper. Exp.	\$1,857		\$1,344	\$239	9	\$137	2	\$136	0
Total Access Expenses	OS.	Direct	90	8	9	2	g s	0\$	o
Dept., Support Assets	\$9.418	123	\$1.798	\$3.554	08	\$2,043	08	\$2.024	0
	12,786	**	0	976'6	0	2,838	0	0	ô
Dev COE Operator		168	1797	00	00	0 60	0 0	0 1	00
Depr. 101 Equipment	0	178	0	0				0	00
Depr., C&W Facilities	23,029	1117	20,218	0	0	817	0	1,995	ô
Dept., PHFU	0	1147	0	0	0	0	0	0	0
Total Dispreciation Expense	\$50.134		\$25,612	\$13.501	08	\$6.318	28	\$4.502	0
Amort, Tangbie Assets	2	1741	20	28	2	04	2	90	0
Amort, Intangèle Assets	0	1144	0	0	0	0	0	0	0
Other Amortzation	0	Direct	0	0	0	0	0	0	ŏ
Drect Assigned Amort.	0	Deed	0	0	0	0	0	0	0
Total Amortzation Exp.	2		08	8	08	08	90	08	0 ×
Total Depr. and Amort.	\$50,134		\$25,812	\$13,501	2	\$6.318	2	\$4,502	O×
TOTAL NON-SPEC, OPER, EXP	\$51.991		\$27,157	\$13.740	98	\$6.455	2	\$4.638	OK

Operating Expenses and Taxes	IntraLATA	Appertion	Common	Local Switching	Information	Control	Billing and Collection	940	
(4)	(8)	(0)	(0)	(9)	•	(0)	£	40	
CUSTOMER OPERATIONS EXPENSE									
Marketon Allocable	100.0	****	*****	***		-			
Maketing Direct	rand O	Drawer	000	1	2	624	08	828	
	-			-	-		2	9	
Total Marketing Expense	\$263		\$168	344	08	\$26	90	\$25	
Operator Service, Alloc.	98	191	04	10	80	08	90	08	
Operator Service, Direct	0	Direct	0	0	0	0	0	0	
	1		-	-			-	-	
Total Operator Service	2		04	90	08	03	30	204	
Character Downson		-	-	-					
Consesso Describer	2	David	04	04	04	05	10	20	
Country Country	100	-	0 0	0 0	102	0	0	0	Ö
Account of the control of the contro	0	rosect	0	0	0	0	0	0	
Total Directory	\$251		30	98	1929	5	90	***	-
								*	
Bus Ofc. EU Presubscripton	0	9440	80	08	08	80	90	40	
Bus Ofc. Reserved	0	(1)	0	0	0	0		0	
	0	(94)	0	0	0	0			
Bus, Ofc., EU Message	10,642	(H)	0	0	0	0	10.642	0	
	0	(0)	0	0	0	0	0	0	
	0	(1)	0	0	0	0	0	0	OK
	0	N40	0	0	0	0		0	
Bus, Orc., IX Billing and Collection	0	(H)	0	0	0	0	0		
	0	(Q)	0	0	0	0		. 0	
Bus Ofc. Reserved	0	(1)	0		0	0	0	0	
	-		-	-	-		-		
Total Business Office	\$10,642		100	80	90	04	\$10,642	90	OX
Serv.	\$6,569	(H)	0	0	0	0	695'9	0	
Serv	164	0.0	0	0	0	0	191	0	
Cust. Serv. CABS	12,620	N21	0	5885	0	3.383	0	3.362	
Cust. Serv., EU Common Line	0	(14)	0	0	0	0		0	OX
	- management		-	- Interesting	-	-	-		
Total Customer Service	\$19,353		90	\$5.165	01	\$3.363	\$6,733	\$3,352	
	****		**	******					
104 BO. Co. US. DV.	\$20.247		30	\$5,685	\$251	\$3.363	\$17.376	638 843	

Operating Expenses and Taxes	Intra/ATA Total	Apportion	Common	Local Switching	information	Common Transport	Billing and Collection	Other	
8	(8)	(0)	(Q)	(E)	(4)	(6)	(14)	(0)	
158 Other Cust Serv. Alloc. 159 Other Cust Serv. Direct	958	142 Direct	20	111	00	20	200	20	00
160 Total Other Cust Serv	859		80	115	04	15	100	25	O
162 TOTAL CUSTOMER OPER EXP.	\$30,569		\$168	\$5,941	1252	\$3,415	\$17.410	\$3,384	O,X
165 'BIG-THREE' EXPENSES									
Total Pit Specific Exp.	\$48,170		\$29,898	\$9,664	20	\$4.843	05	\$3.765	0.8
Total Pit Non-specific Exp	1,857	65 - 67 -69	1344	239	0	137	0	136	0
Total Customer Operations	30,569	163	168		252	3,415	17.410	3,364	ŏ
TOTAL 181G THREE" EXPENSES	\$80.596		\$31,410	\$15.844	\$252	\$8.395	\$17.410	\$7.285	ŏ
773 CORPORATE OPERATIONS EXPENSE									
Exec and Planning Alloc.	\$58.058	Direct	\$22,627	\$11,413	\$181	\$6,047	\$12.541	\$5,248	00
	-		-	-	-	-	-	-	
Total Exec. and Planning	\$58,068		\$22.627	\$11,413	\$181	\$6,047	\$12.541	\$5.248	OX
Andrew or division and was not a	****	*****							
Admin & General, Direct	14,354	Direct	1000	2,822	**	1,495	3,101	1,297	00
Total Admin. and Gen.	\$49.774		\$19,398	89,785	\$156	\$5,184	\$10,762	\$4.490	OX
185 TOTAL CORPORATE OPERATIONS 186 ACM ADDISECTATED	\$107,832		\$42,025	821,198	\$237	\$11,232	\$23.293	\$9,747	
189 Non-income Taxes, Allocable	\$83	N37	153	\$14	01	2	8	2	O
151 NOTHER LAKES, LIVERS		David			0	0	0	0	00
192 Total Non-income Taxes	180		\$53	814	2	2	2	3	0
195 TOTAL OPER EXP. AND TAXES	\$238.646		106,901	\$50.558	1580	\$25.963	\$40,702	\$21,542	

12-May-98 Sheet 197 ENDING DECEMBER 31, 1997

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				ň	Union Telephone Company	, fun				
	interial Revenue Requirement Summary	Part 36 InterLATA Total	Source	Common	Line	Information	Common Transport	Billing and Collection	OBSE	
	(A)	(8)	(5)	(Q)	(9)	6	(0)	(94)	100	
223	Net Investment Rate of Return	\$12.570	250	\$8,163 10,70%	\$3.086 10.70%	10 70%	\$1,331	10.70%	10.70%	0 O
2 2 2	Return on Rate Base	\$1,345		\$872	\$130	30	\$142	100	08	0 ×
228	AFUDC ITC Anortzaton Other Return Adjustments	(72)	TET Direct	0 ((2)	000	000	060	000	600	×××
32.5	Net Return	\$1,273		9821	\$116	98	8038	26	80	0 ×
ZZ	Interest Expense Capitalized Payroll Taxes	\$476	767	909	111	00	90	00	00	00 XX
202	Depreciation Adjustment Other Income Adjustments	00	Direct	00	90	00	00	00	00	00 X X
25	After Tax Income	25.07		\$613	1199	9	188	20	08	0.8
22	State income Taxes Federal Income Taxes	287	22	172	20	00	22	08	20	××
212	Operating Expenses and Taxes Uncollectibins Other Revenue Adjustments	16,681	Drest Drest	100	2.299	200	950	100	000	×××
RAS	Basis for Gross Receipts Tax	18,293	18,293 16+31+32+33	4,985	2,695	12	1,126	9464	0	0 K
225	Gross Receipts Tax	969	37	A	9.		3	58		ŏ
22:	TOTAL REVENUE REQUIREMENT	\$19,190		\$6,198	\$2,824	701	\$1,179	19.965	2	o x

Common C				,	Union Telephone Company	theut				
A A A A A A A A A A	interLATA investment Summary	Part 36 InterLATA Total	Source	Common	Lineal Switching	information	Common Transport	Billing and Collection	Other	
Control Close Control Cloe Control Close Control Close Control Close Control Close	(A)	(8)	(C)	(0)	(6)	(%)	(5)	(H)	(3)	
Control Cont	Land and Support Assets	M 369	R25	\$1,121	\$2,216	98	\$1,032	20		o
Code and Victor Factors 155 PM 177 152 PM 152 P	Central Office Equipment	\$5.684	R70	\$1,617	\$3.195	8	\$872	2		0
Total Council Counci	Cable and Wire Facilities	16.976	R117	16,359	00	00	617	00		00
Total Purples Antenno	TOUR COE, IOT, CAMP	\$22.659		\$17,976	\$3,195	3	\$1,488	8	-	o
Table Part willings \$17.00 \$18.41 \$18.00 \$18.41 \$18.00 \$18.21	Total Tangible Assets	80	R141	24	08	08	80	80	2	o
The first includes The fir	Total Tele. Pit. ex Intang	\$27,029		\$19,097	\$5,411	20	\$2.521	28	36	0
March Marc	Total Intengible Assets	•	R144	2		0	0	0		O
The property of the control of the	Total Plant in Service	\$27,032		\$19,100	\$5.412	80	\$2.521	2	3	0
Total Fig. Force	Total Pit Held Future Use	0 1	R147	0	0	0	0	0		0
Total if the August Communication Commun	Total LT PUC	0 0	N:03	0.6	00	0 0	0 0	0.0		0 (
TOTAL TELEMONE PART TELEMO	Total Tel Pit. Adjust.	. 0	R169		0	00	00	00		00
1,156 1,15	TOTAL TELEPHONE PLANT	\$27,032		\$19,100	\$5,412	1 8	\$2.521	98	*	O×
Comparison Com	-									
Comparison Com	Acoum Depr., Ptt. in Serv	13,556	523	10,307	2,145	0	1,105	0	9	0
Accordance of the control of the con	Accum Depr PHFU	0 0	221	01	01	0	0	0		0.0
Accordance Award Cheer 200 5550 5550 5550 5550 5550 5550 5550		00	070	0 0	0 0	0 0	00	0.0		00
Annual Cell first New York (1995) 647 1589 647 0 223 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Accum Amort Other	. 0	830		00		00	0 6		36
One Assets O Deed O O O O O O O O O		2.390	547	1,689	613	0	223	0		ô
Order details O Deep O O O O O O O O O	199									
No.T TREEPHONG PLANT \$11.086 \$17.064 \$27.99 \$6 \$11.193 \$6 More and and angle of the control of the c	Other Assets	0	Direct	0	0	0	0	0		OX
Test Production Production 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		-		-	-	-	-	-	-	
Market M	NET TELEPHONE PLANT	\$11,086		\$7,104	\$2,789	90	\$1,193	24	*	Ox
Section Sect	Class B RTB Stock	305	R171	215	19	0	26	0		C
Cush Aceas Investment Capea	Waterials and Supplies	976	R173	386	109	0	51	0		0
NET INVESTIGATE \$12.570 \$2.150 \$3.000 \$0 \$13.31 \$0		200	R175	4 .	127	0.0	65.0	00		× 5
NET INVESTMENT \$12.570 \$8153 \$3,086 \$0 \$1,331 \$0		-		-		-	1	-		5
	-	\$12,570		\$8.153	\$3,086	08	\$1,331	2	26	o

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InterLATA investment Detai	Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	information	Common Transport	Billing and Collection	Other	
(4)	(8)	(0)	(0)	(E)	(6)	(0)	(H)	(0)	
AND AND SUPPORT ASSETS.									
and Assets, Message and Assets, Private Line	262	55	90	832	80	818	20	0,0	00
otal Land Assets	\$62		916	535	80	\$15	01	08	0
upport Assets, Message upport Assets, Private Line	4,207	22	\$1.105	\$2,184	20	\$1,017	90	30	00
otal Support Assets	\$4.307		\$1,105	\$2,184	03	\$1,017	03	90	0 %
otal Land and Supp. Assets	14.360		\$1,121	\$2.216	08	\$1,032	08	34	0
SENTRAL OFFICE EQUIPMENT.									
perator Sys., DA perator Sys., Other	000	€8	20	20	20	80	00	80	00
otal Operator Systems	3		2	8	98	05	2	08	OX
andem Satisfung andem Assigned	9098	(5) (5) (6)	20	20	80	8008	20	80	00
total Tandem Saliching	9008		2	8	03	8098	04	80	OK
ocal Switching local Assigned	\$2.195	(f.) Direct	g o	\$3,195	20	20	20	30	00
Fotal Local Switching	\$3.196		2	\$3.195	2	3	9	28	OX
Total Switching	\$3,603		98	\$3.195	98	2608	98	9	NO.

12-May-98

PCC PART 69 InterLATA Investment Detail	Part 36 InterCATA Total	Source or Apportion	Common	Local Sambling	information	Common	Billing and Collection	Other	
(4)	(8)	(C)	(0)	(E)	(4)	(0)	E	6	
Exch	98	Direct	90	04	08	30	08	24	
COE Each Line - Message	1,617	(g)	1,617	00	01	0 0	0.0		
COE Each Line - Assistant	00	Direct	90	00	0.0	0.0	0 0		
Intere	284	(6)	0	0	0	2004	0		
	0	(1)	0	0	0	0	0		
COE Interexchange, Assigned	0	(0)	0	0	0	0	0	0	
COE H/R Message	00	(6)	00	30	00	0 1	01	01	
OF HIS ASSESSED		med	0	0	0	0	0		
otal COE Transmission	\$1,881		\$1,617	08	08	1264	0\$	26	
otal Central Office Equip	\$5,684		\$1,617	\$3.195	08	\$672	0\$	98	
OT EDI IPMENT									
offic Talantona	*	744	***	***	*				
Conless Pay Phone	0	(a)	0	0	0	0	0	0.00	
Justomer Premises Equipment	0	T60	0	0	0	0	0		
otal IOT Equipment	08		9	8	9	90	98	80	
CABLE AND WIRE FACILITIES									
ACLANGE PL and WATS	95	(1)	9	95	90	9	03	3	
Exchange Message	16,359	(D)	16,359	0	0	0	0	0	
schange Assigned	0	Direct	0	0	0	0	0	0	
otal Exchange Line C&WF	\$16,359		\$16,359	90	8	8	9	3	
Exchange Trunk, Message	9	Direct	04	3	08	2	90	20	
achange Trurk, Pt.	0	Deed	0	0	0	0	0	0	
otal Exchange Trunk C&MF	24		2	2	8	08	2	24	
Intereschange Message	2617	(6)	2	0\$	2	1198	98	26	
iterachange PL, WATS	00	(8)	00	00	00	0 0	06	0.0	
	-		-	-	-	-	-		
otal Interexchange C&WF	\$617		90	04	08	\$617	08	90	

InfertATA fruestment Detail	Part 36 InterLATA Total	Source or Apportion	Common	Local Switching	Information	Common Transport	Billing and Collection	Other
(4)	(8)	(0)	(Q)	(9)	(4)	(0)	(H)	63
1 HIR CAIN! Message	80	(0)	90	08	2	90	05	
	0	(0)	0	0	0	0	0	
113 HIR C&WF, Assigned	0	Direct	0	0	0	0	0	
5 Total Host/Remote C&WF	80		08	08	04	80	28	
1.0								
7 Total Cable and Wire Facil.	\$16,976		\$16,319	80	2	19817	08	
9 TANGIBLE ASSETS								
21 Land and Support Leases	90	128	08	90	98	90	9	
	-		-					
2 COE Operator Leases	90	22	0.0	200	90	9.0	100	
, .	9 00	2		0.0	0			
	0	2	0	0	0	0	0	
23 Total COE Leases	08		8	9	2	90	9	
131 IOT Equipment Leases	90		98	08	02	92	90	
32 CAMF Leaders	20	117	2	9	90	90	99	
A Total Candal Leases	40		90	93	40	400	**	
St. 10d Captur Leaves			2					
	80	137	02	20	80	80	08	
37 Leasehold Impr., Drect	0	Deed	0	0	0	0	0	
	-		-	-	-	-		1
139 Total Leasehold Improvementsa	80		08	04	08	08	90	
90				1				
At the same water				2	2	2	2	
44 TOTAL INTANGIBLE ASSETS 45	2	137	a	=	3	8	2	
47 PROPERTY HELD FOR FUTURE US	04	746	08	30	0\$	80	03	

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InterLATA Investment Detail	Part 36 InterLATA Total	Source or Apportion	Common	Local Switzing	information	Common Transport	Billing and Colection	9460
(4)	(B)	(C)	(Q)	(E)	(4)	(0)	(94)	8
PLANT UNDER CONSTRUCTION.								
Doctionm ong-term	90	8.37	20	20	90	20	20	
otal Ptt Under Const.	98		98	2	2	\$0	2	
ELEPHONE PLANT ADJUSTMENT	24	146	2	2	90	90	8	
CLASS B RTB STOCK	\$305	127	\$215	198	68	828	90	
AATERIALS AND SUPPLIES	3546	137	9903	\$109	98	158	98	
CASH WORKING CAPITAL	8634	137	\$148	\$127	98	858	98	
GOLAL ACCESS INVESTMENT	80	Direct	20	2	9	80	S	

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Union Telephone Company

CO	(d) 0 0 0 888 0 0 0 0 1	(5) \$830 1,215 0	6	100	-	-	
68.00 68	5470 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$15.0 0 0 0	98	(0)	(40)	(1)	
11 (1982) 14460 649 640 640 640 640 640 640 640 640 640 640	5470 0 0 558 8.278	\$930 1,215 0 0 0	90				
0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	558	\$000		1433	0\$	30	
649 642 6 642 6 642 6 643 6 64	558 528 9.278	000	0	231	0	0	
99.0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	8 4	00	0	0	0	0	
9 623 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	9.278	0	0	-	0	0	
000 000 000 000 000 000 000 000 000 00	9.278		0	0	0	0	
988.00		00	00	350	0.0	01	0 0
000000000000000000000000000000000000000				0	0		
0000 08	\$10,307	\$2.145	10	\$1,105	98	30	0 ×
0000 000							
00 00 00 00 00 00 00 00 00 00 00 00 00	9	9		5			
811.586	0	0	0				
813,556		0	0	0	0	0	×
818	0	0	0	0	0	0	
813	2	9	80	98	2	2	0 ×
APPEAR DES NOT TAKES AST	\$10.307	\$2.145	9	\$1.105	2	98	90
APOUN DER INC TAXES NET							
ACCOUNT ON THE PARTY AND THE P							
08	08	90	04	90	30	05	
COE Switching 0 R44	0	0	0	0	0	0	
0	0	0	0	0	0	0	
COL Transmission	0 0	0 1	0 1	0	0		
Compriser.		0.0	0 6	0 0	0 6		
offed 2,390	1,889	473	00	222		00	00
Total Account Day less Taxon	41.480	10.00		-	1:	1	20

12-May-96

Union Telephone Company

10 10 10 10 10 10 10 10	Appertonment Factors	Part 36 InterLATA Total	Source	Common	Local Switching	Information	Common Transport	Billing and Collection	Other	
15 ct 15 c	(A)	(8)	(0)	(Q)	(3)	8	(0)	£)	(0)	
1,12,126 1,12,126	Central Office Equipment	\$5.684	R70	\$1.617	\$3.195	80	\$872	2	2	× 0
1,000,000	C&W Facilities	16,976	R117	16.359	00	0 0	617	0.0	0 0	0 O
1,00000 1,000000 1,0	Total Factor	\$22.659		\$17,976	\$3,195	00000000	\$1.488	0 000000 0	0.000000	× × 0 0
10 ct 10 c	Sum Sw. Trans. Other Factor	1 000000	44	00000000	\$3,195	00000000	\$1,486	0 000000	08 000000 0	× ×
10,00000 10,00000 10,0000000 10,000000 10,00000000 10,00000000 10,0000000 10,0000000 10,0000000 10,0000000 10,0000000 10,00000000 10,000	Central Office Equipment Info Orig /Term. Eggt. CAVF, Excl. Exch. Message	85,684 0 517	R78 R78 R117-83	\$1.817 0 0	83,195	200	\$872 0 617	800	200	***
Harden Reg. Reg.	Total	1 000000		\$1,617	\$3,195	00000000	\$1,488	0,000000	0.000000	0 0 0 0
120 120	Gentral Support Facilities Central Office Equipment Info Orig Term. Egot CAWF Solibes Equal Actions Investment	\$4.369 \$6.84 \$6.876 \$	Bozet	15.121 1.6.15 0 16.359 0	3,195	80000		20000	20000	*****
100000 10 10 10 10 10 10 10 10 10 10 10	Total Pactor	\$27,029		\$19,097	85.411	05 0000000 0	0	05 000000 0	05 0000001 0	0 0 X X
Febru 100000 Died 100000 000000 000000 100000 000000 000000	Sum Com Ln. Sw. Trans. Factor	1,000000	*	\$19.097	85,411	00000000	\$2.521 0.093254	0.000000	000000 s	00 XX
1,000,000 0.706547 0.200199 0.00000 0.092254 0.000000 0.000000	COE Cat 2 Factor IOT Cat 1 Factor	1 000000	Died	0 000000 1	0 000000	00000000	1 000000	0 000000	00000000	××
	Total TPIS Factor	1,000000	970	\$19.100	\$5.412	00000000	\$2.521 0.093254	00000000	0 0000000	××

Apportament Factors	Part 36 InterLATA Total	Source	Common			Common Trensport		, see
(A)	(8)	0	(0)			(0)		(1)
Interstate Equiv Factor Wit Std Work Seconds	0.000000	Direct	0.000000			0 000000		00000000
191G THREET Expenses Factor	1,000000	1/10	\$1,319	\$789 0.115172	0.001536	0.049645	\$4.392	00000000
Nat Investment Factor	1,000000	613	8.153			0.105918		0 000000

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Union Telephone Company

Operating Expenses and Taxes	Part 36 InterLATA Total	Apportion	Common	Local Sautching	information	Common Transport	Billing and Collection	Other	
8	(8)	6)	(Q)	(9)	6	(Q)	3	(4)	
PLANT SPEC OPEN, EXPENSE									
Network Support, Alloc. Network, Support, Direct	000	T37 Direct	30	80	20	30	000	30	00
Total Network Support Exp.	08		2	8	2	2	9	2	OK
General Support, Aloc. General Support, Drect	\$135 0	Direct Direct	300	8°°	80	200	80	000	00
Total General Support Exp.	\$135		\$35	168	2	\$32	90	08	0
Central Office Eq. Albo. Central Office Eq. Direct	818	Drect	\$176 0	\$348	90	\$98	00	80	0 0 0 0
Total COE Exp.	8198		\$176	8348	8	\$08	8	04	0
Cust Premises Equip. Other IOT IOT Direct	200	R76 T43 Direct	200	200	200	900	200	800	000
Total IOT Exp.	08		80	80	8	3	9	20	0,0
Cable & Wire, Aloc. Cable & Wire, Drect	\$1.064	T33 Deect	\$1.045	20	20	603	000	20	00
Total CAMF Exp.	\$1.084		\$1,045	2	2	808	2	24	0.8
TOTAL PLT SPEC OPER EXP.	\$1.838		\$1,256	\$116	2	2166	2	2	0 ×
TOTAL PLT SPEC., ex SUPPORT	\$1,703		\$1,221	8348	02	8134	98	3	OX

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Part			The second second second	The second secon							
(a) (b) (c) (c) (c) (c) (c) (c) (c) (c) (c) (c		Operating Expenses and Taxes	Part 36 InterLATA Total	Apporten	Common Line	Local Santching	information	Common Transport	Billing and Collection	Ome	
1		(4)	(8)	0	(0)	(9)	3	(0)	(14)	(1)	
1		NON-SPECIFIC OPER EXP.									
1	-	Off. Pit and Equip. Aloc.	20	118	08	9	90	08	98	0.5	o
1		Off. Pit. and Equip., Gred	0	Direct	0	0	0	0	0	0	
17.1 17.1		Total Offi. Pit. & Equip.	04		90	90	08	08	08	08	0 ×
1		Network Operations, Alloc. Network Operations, Direct	178	718	928	0.0	2.	85	2	90	0.0
Check Chec		Total Network Oper Exp.	1.43		199	910	2	18	9	9	0 0
1899 1842 1842 1842 1842 1842 1843	-	Total Access Expenses	9	Direct	3	80	08	98	9	08	0 × 0
10 10 10 10 10 10 10 10	-		1359	R23	\$92	\$162	9	100	S	*	0
1			495	Res		416		79	20	0	00
10 10 10 10 10 10 10 10			9	R32	0	0	0	0	0	0	0
11/11 11/1		Depr. 10T fourment	183	878	861	0 0	00	2	0 1	01	ò
1 1 1 1 1 1 1 1 1 1			118	R117	848		00	35 0	00	0.0	0.0
			0	R147	0	0		0			0
1		Total Depreciation Expense	\$1,915		81.096	8658	08	1222	9	04	0 ×
0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		Amort, Tangbie Assets	9	R141	98	08	2	08	63	40	c
0 Cheek		Anort, Intangible Assets	0	R144	0	0	0	0		0	0
O Chreek O		Other Amortization	0	Direct	0	0	0	0	0	0	ó
10		Direct Assigned Amort.	0	Deed	0	0	0	0	0	0	ó
\$1,015 \$1,006 \$589 \$40 \$222 \$40 \$40 \$40.00 \$40 \$40.00 \$40 \$40.00 \$40 \$40.00 \$40 \$40.00 \$40 \$40.00 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$40 \$		Total Amortzation Exp.	9		2	2	2	9	2	3	OK
51.996 \$1.152 \$4098 \$0 \$228 \$0 \$40	-	Total Depr. and Amort.	\$1.915		\$1,096	\$598	9	1222	9	04	o
	-	TOTAL NON-SPEC, OPER, EXP	\$1,986		\$1.162	8008	9	8238	9	5	×

Union Telephone Company

Operating Expenses and Taxes	InterLATA Total	Apportion	Common	Local Sasterbing	information	Common Transport	Billing and Collection	Other	
(4)	(8)	(0)	(0)	(E)	6	(0)	(4)	(1)	
CUSTOMER OPERATIONS EXPENSE:									
Marketing, Allocable	1118	157	2	24	28	18	90	9	
Marketing, Direct	0	Drect	0	0	0	0	0	0	×o
otal Marketing Expense	311		85	a	94	-	08	08	o
Operator Service, Alloc.	2	181	2	08	08	9	9	2	0
person service, thesi	0	Dreed	0	0	0	0	0	0	o
otal Operator Service	2		2	20	08	9	05	30	0
Classified Directory	04	Drect	90	2	08	03	98	08	0
Appracedual Directory		(3)	0	0	11	0	0	0	0
oregn Deectory	0	Direct	0	0	0	0	0	0	0
Total Directory	118		2	2	811	05	90	2	0
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8	0	(0)	0	0	0	0	0	0	0
The Car and the Car		2	0	0	0	0	0	0	ō
18	7	(E)	0 1	0	0	0	6443	0	ō
18	0 0	88	0.0	0	0	0	0	0	0
8	00	740	00	0 0	0 0	01	0	0	0
8	0 0	99			0 0	0 0	0	0	0
	0	(0)					0 ,	0 .	0 0
bus Ofc. Reserved	0	0			00	00		00	00
otal Business Office	5463		2	2	2	8	100	8	0 ×
Serv	\$14	(H)	0	0	0	0	**	*	
2	3,927	(14)	0	0	0		3,927	00	O
Cust Serv. CABS	527	121	0	340	0	168	0	0	o
-	0	(1)	0	0	0	0	0	0	o
Total Customer Service	\$4,468		8	8360	9	\$168	19,041	98	0 8
Total BO, CS, OS, Dr.	54.922		03	8360	****	****	****		1

12-May-98

							5	Con monday in in	funda					
Compact State Compact Stat		Operating Expenses and Taxes	Part 36 InterLATA Total	oddy	rigon	Commo		Local Switching	Information	Common Transport	Billing and Collection	Other		
Part		(4)	(8)	-	6	(0)		(E)	(9)	(0)	(34)	(0)		
This Control cent (a.m.) This cent (a.m	255	Other Cust Serv., Alloc. Other Cust Serv., Direct		Die	~ 5		20	50	80	20	20	90	00	××
1,000 1,00	999	Total Other Cust Serv	90				2	=	80	90	2	3		×
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Control of Control o														
Transference Characters		Total Pit Specific Exp	\$1.838				256	\$416	90	\$166	30	90	0	38
	69	Total Customer Cherations	4.942		69.		g =	363	0:	169	4.392	00		××
CORPORATION DEPROPER Consideration of participation of p	25	TOTAL 'BIG THREE" EXPENSES	\$6.051				610	\$789	118	\$340	\$4,392	04		×
Chee self-month Aut. Ask Title	22	CORPORATE OPERATIONS EXPENSE.												
The Chief and Proposed Details Chief Chi		Exec and Planning, Aloc.	\$4.914				1946	8998	**	104	52.150	-		3
This first, and Parison and Pa	E.	Exec and Planning Direct	0		b		0	0	0	0	0	0		×
Manue Conseque Accordant Accordan	21	Total Exec. and Plansing	21.9.14				9948	\$566	2	224	\$3.150	08	0	×
Active Control		Admin & Connect Absorber	****					****						
Trick Allers and Gene E288 RE77 1354 151 154 152 <td></td> <td>Admin. & General, Direct</td> <td>0</td> <td></td> <td>. 0</td> <td></td> <td>0</td> <td>0 0</td> <td>20</td> <td>9118</td> <td>\$1.922</td> <td>90</td> <td></td> <td>××</td>		Admin. & General, Direct	0		. 0		0	0 0	20	9118	\$1.922	90		××
COTAL CORPORATE CHERKHON'S CT 272	123	Total Admin. and Gen.	\$2,998			-	1258	\$345	8	8149	\$1,922	8		×
10 10 10 10 10 10 10 10	war of Far	TOTAL CORPORATE OPERATIONS NOTHINGOME TAXES	\$7,912				524	1161	E	0603	\$5,072	St.		×
	-	Non-ricome Taxes, Alocable	2	137			2		98	2	5	5	0	3
Top Non-score tass 18 18 18 19 19 19 19 19 19 19 19 19 19 19 19 19	223	Non-income Taxes, Direct	0	Die	5		0	0	0		0		000	××
TOTAL OPER EUP AND TAVES \$18461 \$239 \$239 \$2444 \$20		Total Non-income Taxes	8				a	5	2	8	08	08		×
			\$16.681		V.	2		\$2,299	523	\$968	19.464	80	0	×

SOUTH DAKOTA PUC HITRASTATE ACCESS COST MODEL. Sheet V Input Documentation, Page 1

Union Telephone Company ENDING DECEMBER 31, 1997 12-May-88 COMPANY NAME PERIOD ADDRESSED RUN DATE AND TIME

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NOTES SEE SHEET 'G' TO INPUT PART 36 ALLOCATION FACTORS

***** FCC PART 36 ******	TOTAL	School	Industriales	The second second		and the secondary of second				LINES CEN			
	COMPANY	Allocator	and Other	InterLATA		IntraLATA		interLATA		IntraLATA		INTRASTATI	TATE
(4)	(8)	(0)	(Q)	(9)		0		(5)		(H)			18
PLANT INVESTMENT DETAIL													
and Allocable	7.279	1	,										
and Direct		1 1				1		-				1	
Andrew Companies					0		0		0		0		0
or serious	0	1	-	-		1		1		1		1	
Arcrail	0	-	-	-		1		-		1		-	
pecial Purpose Vehicles	0	1	1	i		1		,		1			
Sarage Work Equipment	0	1	1	***		1		-		1			
ther Work Equipment	0	1	1	1		1		-		1		1	
Suldings, Alocable	902,550	1	1			1		-		1		-	
uldrigs, Direct	0	1	0		0		0		0		0		0
unitare	0		1	1		1		1		-		1	
fice Equipment	0	1	1	1		1		1		1		1	
veneral Purpose Computers	0	1	i	1		1		1		1		-	
AT LOper Sys. TSPS	0	1	I	-		1		1		1		-	
Toper Sys. Other 1SPS	0	1	1	1		1		1		1		1	
T Oper Sys. Aux Pos.	0	1	1	1		1		1		1		1	
1 Oper Sys Other	0	1	0		0		0		0		0		0
2 Tandem Sw. Abscable	104,159	1	1	-				1		1		1	
2 Tandem Sw. Direct	0	1	0		0		0		0		0		0
3 Local Sw. Alocable	564.129	1	1	-		1		1		1		-	
3 Local Sw Direct	0	1	0		0		0		0		0		0
	996	1	1	1		1		1		1		***	
AT 4 12 Exch. Tr. Dwect	0	1	0		0		0		0		0		0
AL 4 13 EXCH. LA. Mag. P. & WAT	167,767	1	1	1		1		1		1		1	
AT 4 13 Down	9 0	1		1		1		1		1		1	
- 1	0	1	0		0		0		0		0		0
AT 4 23 Message, PL & WATS	21,006	1	1	1		1		1		1		i	
reserved	0		1	1		1		1		1		***	
At 4.23 Direct	0	1	0		0		0		0		0		0
A S POR Message	0	1	1	1		1		1		1		1	
AL 43 WATS	0	1	0		0		0		0		0		0
AT 43 Direct	0	1	0		0		0		0		0		0
1 Other IOT Equipment	0	1	1	1		1		-		1			
CAT 1 Coinless Pay Phones	0	-	0		0		0		0		0		0

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Sheet V Input Documentation, Page 2

SOUTH DANOTA PUC INTRASTATE ACCESS COST MODEL. Union Telephone Company ENDING DECEMBER 31, 1997

12-May-98

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		TOTAL	Canada	Interestale				and an order of the same						*****	-
FCC PART 36	9	COMPANY	Allocator	and Other		InterLATA		IntraLATA		InterLATA		IntraLATA		INTRASTAT	ZY.
(4)	,	(8)	(0)	(g)		(E)		(4)		(0)		(H)		63	10
70 CAT 2 CP Equipment		0	1		0		0		0		0		0		
Feserved		0	1	1		1		1		***		1		1	
æ		0	1	I		1		í		,		1		1	
u	Cat. 118.12 Pt.	1,697,489		1		1		1		1		î		1	
4		0	1		0		0		0		0		0		
CAT2CAM		22.905	1	1		-				-		-		-	
CAT 2 CAWF, Wideband	band	0			0		0								
CAT 3 Joint Messag	e & PL/MATS	54.507	1	1		1		1		1	,	-	,		
Reserved		0	1	-				-				1			
~		0	1		0		0				0		0		
CAT 4 Message		0	1	1				-		1		1		1	
CAT 4 WATS		0	-		0		0				0		0		
CAT 4 Direct		0			0		0				. 0		0		
^	inter	0	1	-		-		-		1		1			
Direct Support Leases		0	t		0		0				0		0		
~		0		-		1		1		1		1			
~		0	1	I		1		-						1	
COE LOCAL Switch		0	1	1		1		1		1		1		-	
COE Transmission		0	1	1		1		1		1		1		1	
COE Direct		0	1		0		0		0		0		0		
IOT Leases		0	1		0		0		9		0				
CAMP Leases		0	1		0		0				0		0		
Leasehold Imp. Lan.	1 etc.	0	1	1		-		-		1		1		1	
Leasehold Imp. COE	Switching .	0	1	1		1		1		1		1		-	
Leasehold Imp. COE	Operator	0	***	1		1		1		1		1			
Leasehold Imp.	Trans	0	1	1		I		1		1		1		-	
-		0	1		0		0				0		0		
Leasehold Imp. CAW	**	0	1		0		0				0		0		
2		0	1		0		0				0		0		
Alocabie Acct. No. 2	9890	384	1	1		1				1		1			
۵		0	1		0		0				0		9		
101 Materials and Supplie		57.053		-		1		1		1		-			
æ		35.579	1			1				1		1		1	
*	loc.	0	1	1		1		1				1			
Tele Pit Adjust - Direc	rect	0	-		0		0				0		0		
0		0	1		0		0				0		0		
Statement Late Mark the Act	*****														

infrastate

		TOTAL	Course	Independent		Wessag	Message Telephone Service	one Serv	5		Priv	Private Line			
	FCC PART 36	COMPANY	Alocator	and Other		InterLATA		IntraLATA	T.A.	InterLATA	TA	IntraLATA	ITA .	INTRA	NTRASTATE
	(A)	(B)	(0)	(0)		(E)		(F)	1_	(0)	1_	(H)	10		0)
123	۰	0	1	1		1									
-	TPUC - Short Term, Direct	0	1		0		0		0		0				
33	TPUC - Long Term, Alloc.	0	1	-		1		-		1					
83	TPUC Long Term, Drect	0	1		0		0		0		0		0		
28	RESERVES AND DEFERRALS														
2	Acr Park Speed Assets	412.641													
	Man Man	213,921	1	1		1		1		1		1			
8	Acc Dept COE Switching	254.075	***	1		-		1		1		1		-	
	Acc. Depr. COE Operator	0	1			-		1		-		-			
	Acc Depr. COE Transmission	69.301	1	-		1		1		,					
	Acc Depr. IOT Equipment	0	1												
	Acc Depr. Cable and Wire Facilities	1,006,623	-	-											
	Acc Dupr Other Plant	0	-									1		1	
	Acoum Amort. Tangbie Inv.										0		0		
	Accum Amort, Intang inv	0	-	1										1	
	Accum Amort, Other	0	1		0		0							I	
	Acc. Def. IT Support Assets	0	1	-		1		1			,				
	Acc. Def. IT COE Sentating	0	1			1		ú						1	
	Acc Def IT COE Operator	0	-	-		1		1							
	Ace Def 17 COE Trans	0		-		-								100	
	Acc Def. iT IQT Equipment	0	1											1	
	Acc Der IT CAMF	0	-			11		1				1		1	
	Acc. Def. IT Unclassified	278.917	1	213,844		2	2,390		58,088		0	1	4.595	1	65.07
	OPERATION EXPENSES AND TAXES														
	Natural Support Alloc														
	Network Support, Direct	00	11	1				1		1		1		1	
	General Support. Alloc.	16.764					,		>		,		0		
	General Support Direct							1		1		ı		1	
	Central Office Eq. Aloc.	94 650							0		0		0		
	Contras Office Co. Conce				3	1		1		1		ı		I	
12	Cut Brenter Care		1		0		0		0		0		0		
:	Contract Con	0 .	-	1		1		I		1		1		1	
2 5	Comets hay more tap	0	1	1		1		1		1		1		1	
	Orași Orași	0	1	1		1		1		1		1		1	
	IOT Direct	0	1		0		0		0		0		0		
	Cable & Wire, Alloc.	113,370	1			1		1		1				-	
	Cable & Wire, Direct	0	1		0		0		0		0		0		

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL Union Telephone Company ENDING DECEMBER 31, 1997

		1074	Country	interestate	Message	das	Message Telephone Service			Private Line	e l'o		
	****** FCC PART 36 ******	COMPANY	Alocator	and Other	InterLATA		intraLATA		InterLATA		IntraLATA		WTRAST
	(A)	(B)	(0)	(Q)	(E)		(9)		(0)		(40)		(1)
176	6 Of Pt and Faue Alex	0		-									
17	Oth Pit and Equip.			0		0							I
17	8 Network Operations, Alloc.	8.262	1	1	1							× .	
4	9 Network Operations, Direct	0	1	0		0		0		0		c	
-	0 Total Access Expense	0	1	0		0		0		0.0		2.0	
=	7 Depr., Support Assets	41,909	1		1		1		-				-
18	2 Depr. COE Selections	86.940	1	-									
=	3 Depr. COE Operator	0	1		1						1		
18	4 Depr. COE Transmission	19.696	1	1									
=	5 Depr. IOT Equipment	0	1	1			1 1				1		
-	B. Depr. C&W Facilities	91.654	-	1									
18	Amon Tanable Assets	0	-								1		1
-	Amort Intangule Assets		1						1				1
	Other Amortization										ŧ		-
100	Direct Assigned Amort	0	-	0								5 6	
10	Marketing Allocable	1.038	1		-		1	,		,			
100	Marketing Direct	0	1					0					1
190	Operator Service, Alloc	1.853	1		1		1	,	-			2	
ě	Coerator Service, Direct	0	1	0		.0		•					
ş	Classified Directory	0	1	0		0		0		0.0		0 0	
ĕ	Alphabetical Directory	3,709	1	1	1		1		1		1		1
9	Foreign Directory	0	1	1	1		1		1		1		1
ě	Bus Ofc. EU Presubscription	0	1.	1	1		1		1		1		1
ě	Bus. Ofc. EU MTS & WATS	41,936		-	1		ı		1		1		
ž	2	17,829	1	1	1		1		1		1		1
8	Bus Ofc. IXC Special Access	0	-	1	1		-		-		1		1
g	2	0	1	-	1		1		1		-		1
203	Bus	0	1	-	1		1		1				
Ř	8	0	-	1	1		1						
ñ	Cust	0	1	0		0		0		0		0	
ž	Cust	9886	1	1	1		-		-				
22	Care	12.274	1	1	1		1		1		1		
ğ	Const	26.294	1	1	1		1		i				1
50	0	0	1	0		0		0		0		0	
2	0	185	1	1	-		1		1		1		
ä	0	0	1	0		0		0		0		0	
212	Evec	235,773	1	1	1		1		ł		1		1
7	Exec. and Planning. Direct	0	1	0		0		0		0		0	

Intrastate

					Message Tele	Message Telephone Service		Private Line		
(A) (B) (C) (C) (C) (C) (C) (C) (C) (C) (C) (C	***** FCC PART 36 ******	COMPANY	Source	interstate and Other	InterLATA	IntraCATA	InterLATA	NEW!	1	TOTAL
Active Actives Montale Management (1554)	8	(8)	(0)	(g)	(9)	(6)	(5)	(H)	1	8
1,1354 1,000 1,000 1,1354 1,000 1,1354 1,000 1,1354 1,000 1,1354 1,000 1,00		143,841	1	1	-	-		1		
Non-constraint Addition Non-constraint Addition Non-constraint Addition Non-constraint Non-constra	*	18.841	1	4,187	0	14.354			0	
Order States Cheese Che	-	370	1	1		-				
State Stat	-	0	1	0	0	0		0	0	
Committee Comm	0									
Constitution Table Significant Signifi	93	9,000	1	-						
A 100 Community of the fellow 15 Community of th	*	25.62%	1							
10 10 10 10 10 10 10 10	~	800%	-							1
It is not seemed to be a second to		10 70%	1	1						
Control Action Cont	•	0	1	1						
Control Cont	=	(8.418)	1	-						
Manual Contents	~	0	1	0	0	0			•	
To the control	~	1,160	1	-		-			,	
Confidence Proposition Confidence	8	57.149	1	-	-					
Confidence Purple Bases On Control Against Against On Control Against	3	0	1	1		. 1				
Open storage Adjustment Open Storage Adjustme	ō	0	-							
0200	å	0	1	1						10
Uncondenses	0	0	-	0	9	0				1
Other Revenue Asistments 0 - 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Uncolectoins	0	1	0					0 0	
Other Revenue Taxes 0 — 0 0	Other Revenue Adjustments	0	1		0	00			0 0	
	Other Revenue Taxes	0	1	0	0	0			0 0	

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	TOTAL	Course		0	nvate Line	10	Vilvate Line
FCC PART 36 *****	COMPANY	Alterator	Other	InterLATA	IntraLATA	InterLATA	IntraLATA
(A)	(8)	(0)	(Q)	(E)	(6)	(0)	(H)
1 Loops		1	18	12	0	0	
puivalent Interexchange Cct. Miles	1,713	-	0	17	0	0	
change Circuit Terminations	327	***	0	*	0	0	

TOTAL

252 IntracATA

INTERSTATE SWITCHED ACCESS CHARGE RATE DEVELOPMENT

DATE:

05/12/98

COMPANY:

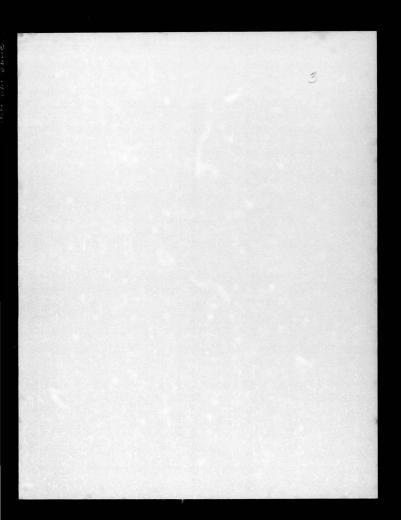
UNION TELEPHONE COMPANY

YEAR:

1997

		Revenue Requirement	Orginating MOU	Terminating MOU	Total MOU	Orginating Rate	Terminating Rate
1	Carrier Common Line	\$133,789	1,450,021	822,724	2,272,745	\$0.054127	\$0.067220
2	Local Switching *	\$65,474	1,450,897	822,724	2,273,621	\$0.026479	\$0.032886
3	Local Transport	\$33,172	1,450,897	822,724	2,273,621	\$0.014590	\$0.014590
4	Total	\$232,435				\$0.095196	\$0.114696

^{*} INCLUDING INFORMATION ELEMENT REVENUE REQUIREMENT



INDEPENDENT AUDITOR'S REPORT

Board of Directors and Shareholders of Union Telephone Company Hartford, South Dakota

I have audited the accompanying balance sheets of Union Telephone Company as of December 31, 1997 and 1996 and the related statements of operations, retained earnings, and cash flows for the years then ended. These financial statements are the responsibility of the Company's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted accounting standards and "Government Auditing Standards", issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free of material misstatement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Union Telephone Company as of December 31, 1997 and 1996 and the results of its operations and its cash flows for the years then ended in conformity with generally accepted accounting principles.

James H. Lanham, C.P.A Springfield, Illinois

April 22, 1998

FINANCIAL STATEMENTS

Union Telephone Company Hartford, South Dakota Comparative Balance Sheets

ASSETS

	Decemi	ber 31,
	1997	1996
Current Assets:		
Cash and Cash Equivalents	\$226,989	\$96.85
Temporary Cash Investments	408,323	364.880
Telecommunications Accounts Rec.	8.924	19.008
Other Accounts Receivable	10.224	25.769
Materials and Supplies	38,022	55.974
Prepayments	97,441	69,092
Total Current Assets	789,923	631,574
Deferred Charges:	196,377	-(
Non-Current Assets:		
Investment in Armour Telephone Co.	200,000	200.000
Investment in CFC Stock	55,369	15.789
Investment in Subsidiaries	127,837	37,915
Advances to Affiliates	260,608	358,558
Investments in Cellular	514,852	448,210
Total Non-Current Assets	1,158,666	1,060,472
Telephone Plant:		
Telephone Plant in Service	3,200,801	3,156,559
Less: Accumulated Depreciation	1,532,444	1,558,275
Net Telephone Plant in Service	1,668,357	1,598,284
Total Assets	\$3,813,323	\$3,290,330

Union Telephone Company Hartford, South Dakota Comparative Balance Sheets

LIABILITIES AND STOCKHOLDERS' EQUITY

	Decem	ber 31,
	1997	1996
Current Liabilities:		
Accounts Payable	\$10,509	\$27,939
Current Maturity - Long Term Debt	150,933	101,687
Accrued Other Tax	60,360	56,351
Total Current Liabilities	221,802	185,977
Long Term Debt:		
RTFC Loans	745,602	588,069
Total Long Term Debt	745,602	588,069
Deferred Credits:		
Deferred Income Taxes	288,987	268,846
Unamortized Investment Tax Credit	-0-	8,418
Total Deferred Credits	288,987	277,264
Stockholder's Equity:		
Common Stock, par value \$70, 175 shares		
authorized, 173 shares issued and outstanding	12,110	12,110
Paid-in Capital	20,468	20,468
Retained Earnings	2,524,354	2,206,442
Total Stockholders' Equity	2,556,932	2,239,020
Total Liabilities and Stockholders' Equity	\$3,813,323	\$3,290,330

Union Telephone Company Hartford, South Dakota Statement of Retained Earnings

	Decembe	
	1997	1996
Balance, January 1	\$2,206,442	\$1,981,079
Net Income	317,912	225,363
Balance, December 31	\$2,524,354	\$2,206,442

Union Telephone Company Hartford, South Dakota Statements of Cash Flows Increase (Decrease) in Cash and Cash Equivalents

Twelve Months Ended

	Decemb	
	1997	1996
Cash Flows From Operating Activities:	100.	1000
Net Income	\$317,912	\$225,363
Adjustments to reconcile Net Income		
to Cash Provided by Operating Activities:		
Depreciation	240.852	176,072
Provision for Deferred Income Tax	20.141	15,948
Amortization of Investment Tax Credit	(8,418)	(8,418)
(Increase) in Temporary		
Cash Investments	(43.443)	(155,183)
(Increase) Decrease in Accounts		(
Receivable and Prepayments	(28,211)	100.070
Decrease in Materials		
and Supplies	17.952	18,658
(Increase) in Deferred Charges	(196,377)	-0-
Increase (Decrease) in Accounts		
Payable and Accrued Expenses	15,232	(17,431)
Net Cash Provided by Operating Activities	335,640	355,079
Cash Flows From Investing Activities:		
Purchase of Property, Plant		
and Equipment	(234,727)	(166,113)
Net Long Term Loan	127,419	201,086
Investment in Cellular	(66,642)	186.189
Investment in Subsidiary	(89.922)	82.390
Investment in Preferred Stock		
of Armour Telephone	-0-	(200,000)
Loan to Affiliates	97,950	(358,558)
Purchase of CFC Stock	(39,580)	(15,789)
Net Cash Provided by Investing Activities	(205,502)	(270,795)
Net Increase in Cash		
and Cash Equivalents	130,138	84,284
January 1, Cash and Cash Equivalents	96,851	12,567
December 31, Cash and Cash Equivalents	\$226,989	\$96.851

Union Telephone Company Hartford, South Dakota Comparative Income Statements (Unaudited)

Twelve Months Ended

	1997	
	1001	1996
Operating Revenues:		
Local Network Service	\$378,522	\$332,853
Network Access Service	749,614	736,158
Miscellaneous	68,940	65,125
Less: Uncollectibles	972	344
Total Operating Revenues	1,196,104	1,133,792
Operating Expenses:		
Plant Specific Operations	224,189	123,786
Plant Nonspecific Operations		
(Includes Depreciation of \$240,852		
and \$176,072, respectively)	249,114	206,674
Customer Operations	119,096	75,537
Corporate Operations	398.340	282,307
Operating Taxes:		
Income Taxes	9,921	69,306
Other Operating Taxes	62,184	59,283
Total Operating Expenses	1,062,844	816,893
Net Operating Income	133,260	316,899
Other Income (Expense):		
Interest and Dividend Income	58,983	33,882
Interest Expense	(57,149)	(27,845)
Nonoperating Income (Expense)	182,818	(97,573)
Total Other Income (Expense)	184,652	(91,536)
Net Income	\$317,912	\$225,363

UNION TELEPHONE COMPANY NOTES TO FINANCIAL STATEMENTS December 31, 1997 and 1996

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Union Telephone Company (the Company) provides telephone service in the Hartford. South Dakota access area.

The accounting records of the Company are maintained in accordance with the Uniform System of Accounts for Telephone Utilities as prescribed by the Federal Communications Commission. Significant accounting policies followed by the Company are presented below:

Cash and cash equivalents

Cash and cash equivalents for purposes of the statement of cash flows include cash and money market accounts which are highly liquid and mature within 90 days of purchase.

Telephone plant

Additions to plant and replacements of significant units of property are capitalized at their original cost. When the plant is retired, its costs are removed from the asset account and charged against the depreciation reserve, together with any related salvage and removal costs.

Depreciation

The Company provides for depreciation on its plant and equipment by use of the straight-line method at annual rates which will amortize the depreciable property over its estimated useful life.

Inventory

Inventory is valued at the lower of cost, determined by the first-in, first-out method or market.

Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

UNION TELEPHONE COMPANY NOTES TO FINANCIAL STATEMENTS - Continued

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Long-lived assets

The company periodically reviews the values assigned to long-lived assets such as property and equipment to determine whether any impairments exist that are other than temporary. Management believes that the long-lived assets in the accompanying balance sheets are appropriately valued.

Income taxes and investment tax credit

Deferred taxes are provided in accordance with Statement of Accounting Standards No. 109, "Accounting for Income Taxes". Deferred taxes are provided for accumulated temporary differences due to basis differences in assets and liabilities for financial reporting and income tax purposes. The Company's temporary differences are due to accelerated depreciation, and extraordinary retirement loss of old central office equipment.

2. MORTGAGE AND NOTES PAYABLE

Mortgage and notes payable at December 31, 1997 and 1996 consists of the following:

	1997	1990
6 1/2% \$315,789 note due to Rural		
Telephone Finance Corporation (RTFC)	\$ 226,758	\$ 287,107
due in quarterly installments to 2001.		
6 1/2% \$381,053 note due to Rural		
Telephone Finance Corporation (RTFC)	293,905	327,424
due in quarterly installments to 2004.		
6 1/2% \$84,211 note due to Rural		
Telephone Finance Corporation (RTFC)	67,496	75,225
due in quarterly installments to 2004.		
6 1/2% \$326,316 note due to Rural		
Telephone Finance Corporation (RTFC)	308,376	-0-
due in quarterly installments to 2004.		
Total	896.535	689,756
Less current portion	150,933	101,687
Long-term debt	\$ 745,602	\$ 588,069
Long torm debt	\$ 145,002	\$ 200,069

UNION TELEPHONE COMPANY NOTES TO FINANCIAL STATEMENTS - Continued

2 MORTGAGE AND NOTES PAYABLE - Continued

The scheduled annual mortgage and notes payable repayments, as of December 31, 1997 are set forth below:

1998	\$ 150,933
1999	156,741
2000	167,638
2001	105,727
2002	105,882
Thereafter	58.681

\$ 745,602

Under the terms of the loan agreements, substantially all assets are mortgaged and dividend distributions are limited.

3. CASH FLOW INFORMATION

Net cash from operating activities reflects cash payments for interest and income taxes. Cash payments for interest and income taxes for the years ended December 31, 1997 and 1996 were as follows:

	1997	1996
Interest Paid	\$ 57,149	\$ 27.845
Income Taxes Paid	\$140,265	\$ 165,490

4. RECLASSIFICATION OF FINANCIAL STATEMENT PRESENTATION

Certain reclassifications have been made to the 1996 financial statements to conform with the 1997 financial statement presentation. Such reclassification had no effect on net income as previously reported.

Account No.	Account Name	Debit	Credit
1130.00	Cash Clearing	\$0.00	
1130.10	Pirst Bank-Genl Fund	\$543.44	
1130.20	Norwest Bank-Genl Fund	\$226,445.50	
1130.30	Norwest Bank - TELNET	\$0.00	
1150.00	Cashier's Pund	\$0.00	
1160.10	Western Bank-CD	\$0.00	
1160.20	WISI (Bonds)	\$250,652.54	
1160.30	NISI Acct #30321509	\$0.00	
1160.50	MISI Acct #091678423	\$125,271.69	
1160.60	Offerman & Company	\$32,398.73	
1160.70	Western Savings Account	\$0.00	
1180.10	Due From Subscribers	\$8,924.03	
1181.00	A/R Allowance - Telecoms	\$0.00	
1190.10	A/R - ATST	\$14,425.00	
1190.101	ATET PAR & Billed Diff	\$0.00	
1190.13	A/R - Express Communications	\$9,490.21	
1190.20	A/R - US West	\$3,229,49	
1190.30	NECA - INS/B&C-PARS	\$0.00	
1190.35	SECA - AS 3000	\$25,099.00	
1190.40	Armour Ind Tel-Accts Rec	\$107,587.00	
1190.41	Bridgewater-Canistota Tel-Accts Rec	\$153,702.65	
1190.45	Dialmet-PGA Prior Year	\$0.00	
1190.50	MACC - FGB & Int 800	\$0.00	
1190.60	A/R - Dnion Tel Net	\$0.00	
1190.90	Other Accounts Receivable	\$0.00	
1210.00	Interest & Dividends Receivable	\$0.00	
1220.00	Material and Supplies	\$58,132,77	
1300.10	Prepaid F.I.T.	\$270,000.00	
1310.00	Prepaid General Insurance	\$9,378.00	
1310.10	Prepaid Health Insurance	\$0.00	
1350.10	Other Current Assets	\$0.00	
1401.10	Affil Investment-Cellular	\$327,762.10	
1401.11	Investment in Armour Preferred Stock	\$200,000.00	
1401.20	Affil Investment-Cable TV	\$0.00	
1401.30	Affil Investment - D B S	\$61,836,67	
1401.35	Affil Investment - TEL WET	\$66,000.00	
1401.40	Affil Inv-US West Property	\$0.00	
1402.10	Monaffil Inv-RSA #9 Cellular	\$187,089.66	
1402.11	Investment in FC Stock	\$55,369.00	
1406.05	Dereg Material For Resale	\$0.00	
1406.10	Monregulated Inv-Cellular	\$0.00	
1410.00	Other Soncurrent Assets	\$0.00	
1410.10	Affil Investment - Cellular	\$0.00	
1430.10	Deferred Charges	\$5,453.79	
1438.10	Deferred Maint & Retirements		
1438.11	Reserve for Amortization	\$196,259.00	\$19,626.00
1439 10	Other Deferred Charges	\$14,294.00	\$17,626.00

Account No.	Account Name	Debit	Credit
2111.00	Land	\$7,508.21	
2112.00	Wehicle and Work Equipment	\$174,558.04	
2121.00	Buildings	\$276,260.52	
		\$15,706.35	
2122.00	Furniture and Office Equipment	\$6,674.79	
2123.00	Office Support Equipment	\$3,208.91	
2123.10	Other Communications Equipment	\$46,769.76	
2124.00	General Purpose Computers	\$650,904.93	
2212.00	Digital Switching Equipment		
2230.00	C.O.E. Transmission Equipment	\$188,765.62	
2351.00	Station Equipment	\$7,362.17 \$1,622.033.33	
2423.00	Buried Cable		
2423.10	Buried Cable-Wonmetallic	\$180,553.41	
2690.00	Intangibles	\$384.23	**** *** **
3121.12	Vehicle and Oth Work Equipment		\$113,587.8
3121.21	Buildings		\$98,764.50
3121.22	Furniture and Office Equipment		\$19,217.8
3121.23	Other Communications Equipment		\$481.0
3121.24	General Purpose Computers		\$5,348.0
3122.12	Digital Switching Equipment		\$171,135.6
3122.30	C.O.E. Transmission Equipment		\$70,907.3
3123.11	Station Equipment		\$552.00
3124.23	Buried Cable		\$1,052,450.3
4010.10	Accounts Payable		\$2,000.0
4010.12	A/P - ATET		\$21,500.0
4010.121	ATET PAR & Billed Diff	\$0.00	
4010.13	Express Comm-Accts Payable		\$20,267.4
4010.131	Express Comm PAR & Billed Diff	\$0.00	
4010.19	US West - Netting		\$252.3
4010.20	NECA - INS/BAC-PARS	\$0.00	
4010.21	Federal W/E Tax Payable		\$5,164.53
4010.22	FICA W/E Tax Payable	\$0.00	
4010.23	Medicare W/H Tax Payable	\$0.00	
4010.50	Excise Tax Payable	\$0.00	
4010.51	State Sales Tax Payable-Req	\$0.00	
4010.57	Communications Impaired Fund	\$0.00	
4010.58	8-911 Billing		\$3,343.58
4010.59	A/P WMW Cable TV	\$0.00	
4010.60	A/P - Union TEL MET	*****	\$684.5
4020.00	Notes Pavable	\$0.00	******
4030.00	Advance Billing & Payments	\$0.00	
4040.00		\$0.00	
	Customer Deposits Accrued Federal Income Tax	\$0.00	\$181,937.00
4070.10	Accrued FICA Tax	\$0.00	\$101,737.00
4080.10		\$0.00	
4080.11	Accrued Medicare Tax		
4080.20	Accrued State Unempl Comp	\$0.00	
4080.30	Accrued FUTA Tax	\$0.00	
4080.40	Accrued Real Estate Tx	\$0.00	*** *** *
4080.50	Accrued Gross Receipts Tax		\$60,360.0

Account No.	Account Name	Debit	Credit
			\$60,285.00
4100.00	Net Curr Def Operating Inc Tax RTPC Loan #2	\$0.00	*********
4110.13	Accrued Interest-LTD	\$0.00	
4120.00		\$0.00	
4130.00	Other Current Liabilities	**.**	\$226,758.48
4210.12	R T F C Loan		\$669,777.03
4210.14	RTFC Loan	\$0.00	************
4320.00	Unamort Operating Inv Tax Cr	**.**	\$228,701.62
4340.00	Net Moncurr Defer Oper Inc Tax	\$0.00	***************************************
4360.00	Other Deferred Credits	30.00	\$12,110.00
4510.10	Common Stock		520,468.02
4520.00	Additional Paid-In Capital		52,206,442.29
4550.00	Retained Barnings	50.00	**,***,***.**
4550.20	Dividends Declared	30.00	\$347,487.85
5001.00	Local Service Revenue		\$1,929.10
5001.14	Pay Phone Revenue		\$19,852.25
5060.00	Other Local Service Revenue		\$9,253.29
5060.10	Custom Calling Revenue		\$66,441.25
5081.00	Interstate End User Revenue		520,104.41
5082.00	ATST Interstate-CCL		\$158,149.54
5082.10	ATET Interstate-TS	\$0.00	\$138,147.34
5082.11	USMC Interstate MPB	\$0.00	*** *** **
5082.12	NBCA-CCL		\$51,517.00 \$309.00
5082.13	NECA-Prior Period Adj-CCL		\$307.00
5082.20	DS West Single MPB	\$0.00	
5082.22	NECA-TS		\$176,152.00
5082.23	MECA-Prior Period Adj-TS		\$24,203.00
5082.24	NECA-USF & LA Prior Period Adj	\$0.00	*** **
5082.25	Express Comm-Interstate-CCL		\$12.99
5082.26	Express Comm Interstate-TS		\$96.07
5082.27	US West Interstate-CCL		\$0.47
5082.28	DS West Interstate-TS		\$3.30
5082.30	PGA-Rev Sh-Interstate		\$111.32
5082.40	PGB-IIC Interstate-CCL	\$0.00	
5082.41	FGB-IIC Interstate-TS	\$0.00	
5082.50	Interim 800 Interstate Rev	\$0.00	
5082.60	Dakota Coop Term Min Revenue	\$0.00	
5083.00	Interstate Special Access		\$9,357.56
5083.12	Automated Wagering		\$67.54
5084.10	Intrastate End User	\$0.00	
5084.11	USMC Intrastate MPB	\$0.00	
5084.20	AT&T Intrastate-CCL		\$2,482.89
5084.21	Express Comm Intrastate-CCL		\$41,141.42
5084.22	USWC Intrastate-CCL		\$13,645.34
5084.30	ATET Intrastate-TS		\$8,069.20
5084.31	Express Comm Intrastate-TS		\$74,551.40
5084.32	USMC Intrastate-TS		\$21,278.64
5084.33	USWC SC Opr Surchy Revenue	\$3,678.17	
5084.34	USWC 800 Service Line Chg	\$0.00	

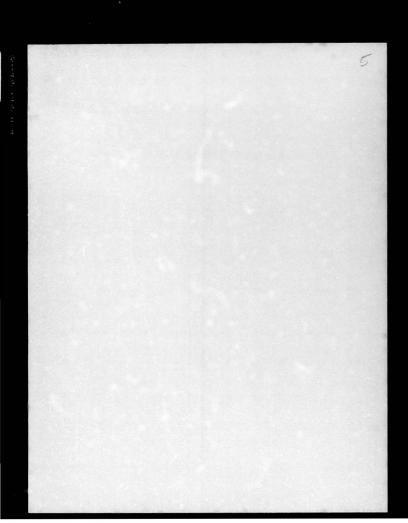
Account No.	Account Name	Debit	Credit
5084.40	A.T&T Intrastate Spec Acc	\$0.00	
5084.41	Express Comm Intrast Spc Acc	\$0.00	
5084.42	USWC Priv Line\Spec Acc	\$0.00	
5084.43	Intrastate OSP Toll Billed		\$6,566.24
5084.45	LECA Intralata Revenue	\$6,162.00	
5084.50	PGA Rev Sh - Intrastate - CCL	\$0.00	
5084.51	FGA Rev Sh - Intrastate - TS	\$0.00	
5084.60	PGB-IIC Intrastate-CCL	\$0.00	
5084.70	Interia 800 Interstate Rev		\$85,195.29
5230.00	Directory Revenue		\$4,469.69
5240.00	Rent Revenue		\$1,300.00
5260.00	Miscellaneous Revenue		\$2,598.23
5270.10	Interstate B&C		\$35,114.50
5270.20	Intrastate B&C		\$25,456.85
5301.00	Uncollectible Revenue	\$972.36	
6112.10	Vehicle and Oth Work Equipment	\$0.00	
6112.11	Webicle and Oth Work Eq-Labor	\$0.00	
6112.12	Wehicle and Oth Work Eq-Beneft	\$0.00	
6112.15	Other	\$0.00	
6112.16	Other - Labor	\$0.00	
6112.17	Other - Benefits	\$0.00	
6121.10	Land and Buildings	\$16,168.75	
6121.11	Land and Buildings - Labor	\$0.00	
6121.12	Land and Buildings - Benefits	\$0.00	
6121.15	Other	\$0.00	
6121.16	Other - Labor	\$0.00	
6121.17	Other - Benefits	\$0.00	
6212.10	Digital Switching Equipment	\$10,104.44	
6212.20	Digital Switching Eqpt-Labor	\$74,705.97	
6212.30	Digital Switch Egpt-Benefits	\$9,840.00	
6223.10	Central Office Transission	\$0.00	
6223.20	CO Transmission Equip-Labor		
6223.30	CO Transmission-Benefits	\$0.00	
6423.10	Buried Cable	\$26,209.09	
6423.11	Buried Cable-Labor	\$81,223.65 \$5,937.09	
6423.12	Buried Cable-Benefits	\$5,937.09	
6512.10	Provisioning	\$8,262.08	
6531.00	Transmission Power		
6533.00	Test Desk Work	\$0.00	
6534.00	General Plant Administration	\$0.06	
6535.00	Engineering Clearing	\$0.00	
6540.00	Carrier Access Bapense	\$0.00	
6561.10	Depreciation Expense	\$0.00	
6561.101	Depreciation Expense-Monreg	\$0.00	
6561.102	Amortization	\$19,626.00 \$8.045.00	
6561.11	Buildings		
6561.12	Purniture and Office Equipment	\$2,430.00 \$25,706.00	
6561.13	Vehicles and Oth Work Equipment	\$45,700.00	

Account No.	Account Name	Debit	Credit
6561.131	Other Work Equipment	50.00	
6561.14	Other Communications Equipment	\$481.00	
6561.141	General Purpose Computers	\$5,348.00	
6561.15	CO Switching Equipment	\$70,109.00	
6561.16	CO Transmission Equipment	\$16,901.00	
6561.17	Station Equipment	\$552.00	
6561.23	Buried Cable	391.654.00	
6613.00	Advertising	\$1,038.24	
6621.00	Operator Services	\$0.00	
6622.00	Directory Advertising	00.00	
6623.10	Customer Services	\$1,472,45	
6623.20	Customer Services-Salaries	\$53,977.37	
6623.30	Customer Services-Sal Benefits	\$20,826,97	
6623.40	Customer Billing-Toll	\$32,932,15	
6623.50	Customer Billing-Other	\$8,850.00	
6711.10	Executive Salaries	5171,874 00	
6711.20	Executive Salaries-Benefits	\$55,827,87	
6711.30	Executive Expenses	\$5,400.62	
6711.40	Executive Expenses-Meals	\$2,669.82	
6721.10	Accounting and Finance	\$0.00	
6721.20	Accounting Salaries	\$57,290.00	
6721.30	Accounting Salaries-Benefits	\$26,881.00	
6721.40	Accounting and Audit	\$15,750.00	
6721.45	Telec Consulting	\$18.541.17	
6721.46	Oak Hill Consulting	\$60.00	
6721.50	I-Core	\$83.34	
6721.55	SDIT Coalition	\$2,800.00	
6725.00	Legal	\$14.054.30	
6728.10	Other	\$374.11	
6728.20	Insurance	\$69.00	
6728.30	Advertising	\$2,425.04	
6728.40	PSC Assessment	\$0.00	
6720.50	Telephone Expense	\$6,970.72	
6728.60	GAA Dues	\$1,993.26	
6728.70	Office Supplies	\$15,275.51	
7210.10	Investment Tax Credit-Net		\$8,418.00
7210.20	Tax Saving-Inv Tax Credit	50.00	***************************************
7220.00	Federal Income Tax	\$18.339.00	
7240.20	Inv Cap Tax Credit	\$0.00	
7240.30	Franchise Tax	\$0.00	
7240.40	Real Estate Tex	\$2,309.62	
7246.45	State Gross Receipts Tax	\$59,874.00	
7240.60	Other	50.00	
7250.00	Prov For Defer Inc Tax - Net	\$0.00	
7310.00	Dividend Income		\$5,000.00
7310.10	Patronage Capital		\$3,518.82
7310.80	Div Inc - Offerman & Co.		\$189.41
7320.00	Inc Tax Refund		\$920.24

Account No.	Account Name	Debit	Credit

7320.10	Int Inc-Norwest Bk-May Mkt	\$0.00	
7320.20	Int Inc-Western Bank-CD	\$0.00	
7320.30	Int Inc-Morwest Bank-CD	\$0.00	
7320.40	Int Inc-Western Bank-MnyMkt	\$0.00	
7320.50	Int Inc-Morwest Bank Chkng	\$0.00	
7320.60	Int Inc-WISI 30321509		\$1,630.84
7320.65	Int Inc-WISI 091678423		\$23,288.99
7320.70	Interest Income		\$1,566.67
7320.71	Interest Income - Armour		\$20,724.35
7320.80	Int Inc-Offerman & Co.		\$2,143.96
7320.90	Mcdonalds Corp Pref Stock	\$0.00	
7360.10	Other Monoperating Income	\$0.00	
7360.11	WMW Cable TV B&C	\$0.00	
7360.15	Other Won-Operating Expense	\$3,409.91	
7360.20	MECA-Prior Tr CABS Adi-CCL	\$1,027.00	
7360.30	WECA-Prior Yr CABS Adi-TS	\$8,437.00	
7360.40	MECA-Prior Tr USF/LA Adi		\$96,130.45
7360.45	PGA Prior Year Access Rev	\$0.00	**********
7360.50	FGB-ISOO Prior YR Access Rev	\$0.00	
7360.55	Gain on Cellular	\$0.00	
7360.60	Loss on Cellular	\$0.00	
7370.10	Contributions	\$1,160,16	
7370.20	Special Charges	\$1,160.10	
7410.00	Investment Tax Credits-Net	\$0.00	
7420.00	Federal Income Tax	\$0.00	
		50.00	
7440.00	Other	\$0.00	
7510.10	Stromberg Carlson Loan #2	557,149,47	
7510.12	Rural Tel Finance Corp-Int	\$57,149.47	
7510.14	Norwest loan interest	\$0.00	
7510.20	Other	\$0.00	
7540.00	Interest-Customer Deposits		
7620.00	Extraordinary Income Charges	\$0.00	
7630.10	Federal Income Tax Effect	\$103,587.00	
7990.00	Monregulated Net Income		\$198,324.00
7991.00	Other Monregulated Revenues	\$0.00	
7991.01	Nonreg-Leased CPE		\$28,270.30
7991.02	Nonreg-CPE Maint (Contract)	\$0.00	
7991.03	Nonreg-CPE Maint Time & Exp	\$0.00	
7991.04	Nonreg-Leased Key System	\$0.00	
7991.05	Monreg-Key System Maint	\$0 00	
7991.06	Nonreg-Key Sys Maint T & E	\$0.00	
7991.07	Wonreg-Cellular Sales	\$450.02	
7991.16	Nonreg-I W Maint (Contract)	\$0.00	
7991.17	Nonreg-I S Wiring Maint TuesEx	\$3,911.76	
7991.20	Monreg-CPE Sales	\$7,287.93	
7991.21	Nonreg-Key Systems Sales		\$950.22
7991.22	Wonreg-Inside Wiring Sales	\$2,454.06	
7991.310	Rep of Leased CPR-Monreg	\$0.00	

Account No.	Account Name	Debit	Credit
7991.320	Rep of CPM Contract-Monreg	\$0.00	
7991.351	Public Tele Term Equipment Exp	\$20.20	
7991.360	CPE-Key Sys Sales-Monreg	\$1,721.19	
7992.10	Rep of Leased CPE-Wonreg	\$5,364.00	
7992.20	Rep of CPE Contract-Monreg	\$0.00	
7992.30	Repair of CPE TEE-Monreg	\$135.00	
7992.51	Public Tele Term Egpt Expense	\$138.00	
7992.60	Cell Inc Monreg	\$0.00	
7992.61	CPE-Key Sys Sales-Monreg	\$1,753.32	
7992.66	Rep of Leased I S Wire-Wooreg	\$0.00	
7992.69	Install IS Wiring-Monreg	\$0.00	
7992.70	Cellular Expenses-Monreg	\$0.00	
8100.10	Plant Payroll Clearing	\$183,979.40	
8100.11	Plant Payroll Clearng-Benefits	\$0.00	
8100.20	Office Payroll Clearing	\$88,920.73	
8100.21	Office Payroll Clrng-Benefits	\$0.00	
8100.30	Executive Payroll Clearing	\$229,164.00	
8100.31	Executive Payroll Clrq-Benefit	\$0.00	
8100.40	Dereg Salaries Clearing	\$0.00	
8100.41	Deregulated Salary Benefits	\$0.00	
8200.10	Pension Clearing	\$18,075.15	
8200.20	Group Insurance Clearing	\$13,415.40	
8200.30	Workmans Compensation Clearing	\$0.00	
8200.40	FICA Tax Clearing	\$36,081.18	
8200.41	FUTA Clearing	\$1,201.54	
8200.42	State Unempl Comp Clearing	\$222.36	
8200.50	Payroll & Overhead Clearing		\$571,059.76
	Grand Total	\$0.00	
	Balance Sheet Total	\$317,912.10	
	Y-T-D Income		\$317,912.10
	Current Period Profit	\$150,010.45	



INVESTMENTS

Form Revised: 2/96		EOY 1996	EOY 1997	Avg. 1997	% Change
-GENERAL SUPPORT FACILITIES-					
A/C 2110 Land & Support Assets					
Support Assets		\$495.706	\$523,178	\$509 442	5.54%
Land		\$7,508	\$7.508	\$7.508	0.00%
	TOTAL GSF	\$503,214	\$530,686	\$516,950	5.46%
CENTRAL OFFICE EQUIPMENT					
A/C 2210 COE-Switching					
Cat 2-Tandem Switching		\$0	\$0	\$0	0.00%
Cat 3-Equal Access Investment		\$0	\$0	\$0	0.00%
Cat 3-Local Switching		\$728,181	\$650,905	\$689,543	-10.61%
A/C 2230 COE-Transmission					
Cat 4.1-Exchange Circuit					
4.11 Exch Wideband		\$170,202	\$188,766	\$179,484	10.91%
4.12 Ex Trk EAS		\$0	\$0	\$0	0.00%
4.13 Ex Line		\$0	\$0	\$0	0.00%
Cat 4.2-Interexchange					
4.22 Interexchange Wideband		\$0	\$0	\$0	0.00%
4.23 All Other		\$0	\$0	\$0	0.00%
Cat 4 3-Host/Remote					
Joint		\$0	\$0	\$0	0.00%
WATS		\$0	\$0	\$0	0.00%
	TOTAL COE	\$898,383	\$839,671	\$869,027	-6.54%
INFORMATION ORIGITERM EQUI	PMENT				
A/C 2310 Info Orig/Term Equipment					
Cat 1-Other IOT Equip		\$7,362	\$7,362	\$7,362	0.00%
Direct Assignment					
Cat 2-Cust Premises Equip		\$0	\$0	\$0	0.00%
	TOTAL IOT	\$7,362	\$7,362	\$7,362	0.00%
-CABLE & WIRE FACILITIES -					
A/C 2410 Cable & Wire Facilities					
		\$1,747,216	\$1.802.587	\$1,774,901	3.17%
A/C 2410 Cable & Wire Facilities		\$1,747,216	\$1,802,587	\$1,774,901	3.17%
A/C 2410 Cable & Wire Facilities Cat I-Exch Line Cat. 1.3		\$1,747,216 \$0	\$1,802,587 \$0	\$1,774,901 \$0	3.17%
A/C 2410 Cable & Wire Facilities Cat 1-Exch Line Cat. 1.3 Cat 2 Wideband & Exch Trunk					
A/C 2410 Cable & Wire Facilities Cat 1-Exch Line Cat. 1.3 Cat 2 Wideband & Exch Trunk Wideband Exchange		\$0	\$0	\$0	0.00%
AC 2410 Cable & Wire Facilities Cat I-Exch Line Cat. 1:3 Cat 2 Wideband & Exch Trunk Wideband Exchange EAS Trunk Cat 3 Interexchange Trunk Wideband		\$0 \$0 \$0	\$0 \$0	\$0 \$0	0.00% 0.00% 0.00%
A/C 2410 Cable & Wire Facilities Cat 1-Exch Line Cat. L3 Cat 2 Wideband & Exch Trunk Wideband Exchange EAS Trunk Cat 3 Intereschange Trunk Wideband Intereschange Trunk		\$0 \$0	\$0 \$0	\$0 \$0	0.00% 0.00%
AC 2410 Cable & Wer Facilities Cut 1-Exch Line Cut, 13 Cut 2 Widebaed & Exch Trunk Widebaed Exchange E A S Trunk Cut 3 Intereschange Trunk Widebaed Intereschange Trunk Cut 4-Hott Remote C&WF		\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	0.00% 0.00% 0.00% 0.00%
AC 2410 Cable & Wer Facilities Cat 1-Exch, Line Cat. 13 Cat 2 Widehard & Exch Trank Widehard Exchange E.A.S. Trank Cat 3 Intereschange Trank Widehard Intereschange Trank Cat 4-Host Remore C&WT Joint		\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	0.00% 0.00% 0.00% 0.00%
AC 2410 Cable & Wer Facilities Cut 1-Exch Line Cut, 13 Cut 2 Widebaed & Exch Trunk Widebaed Exchange E A S Trunk Cut 3 Intereschange Trunk Widebaed Intereschange Trunk Cut 4-Hott Remote C&WF		\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	0.00% 0.00% 0.00% 0.00%
AC 2410 Cable & Wer Facilities Cat 1-Exch, Line Cat. 13 Cat 2 Widehard & Exch Trank Widehard Exchange E.A.S. Trank Cat 3 Intereschange Trank Widehard Intereschange Trank Cat 4-Host Remore C&WT Joint	TOTAL CWF	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	0.00% 0.00% 0.00% 0.00%

INVE	STMENTS			
Form Revised: 2.96	EOY 1996	EOY 1997	Avg. 1997	% Change
Other Telephone Plant A/C 2002 Prop Held for Future Use	\$0	\$0	\$0	0.00%
A/C 2003 Ph Under Construction	\$0	\$0	\$0	0.00%
A/C 2005 Telephone Plant Adjustment	\$0	\$0	\$0	0.00%
TOTAL TELEPHONE PLANT	\$3,156,174	\$3,180,306	\$3,168,240	0.76%
OTHER PLANT ACCOUNTS, MATERIALS & SUPPLIES				
A/C 1220 Materials & Supplies	\$55,974	\$58,133	\$57,053	3.86%
A/C 1402 RTB Stock	\$15,789	\$55,369	\$35,579	250.68%
Cash Working Capital	\$0	\$0	NA	0.00%
A/C 2690 Intangibles	\$384	\$384	\$384	0.00%
TOTAL OTHER	\$72,147	\$113,886	\$93,016	57.85%
TOTAL TELEPHONE PLANT, OTHER PLANT & CWC	\$3,228,321	\$3,294,191	\$3,261,256	2.04%
RESERVES & DEFERRALS				
A/C 3100 Accum Depr-Tel Plt in Svc				
Support Assets	\$195,390	\$237,399	\$216,395	21.50%
COE - Switching	\$350,703	\$171,136	\$260,920	-51.20%
COE - Transmission	\$54,006	\$70,907	\$62,457	31.29%
Info Orig/Term Equip	\$0	\$552	\$276	100.00%
Cable & Wire Facilities	\$960,796	\$1,052,450	\$1,006,623	9.54%
Equal Access Accum Depr.	\$0	\$0	\$0	0.00%
A/C 3200 Accum Depr-Plant Future Use	\$0	\$0	\$0	0.00%
TOTAL ACCUM DEPRECIATION IPIS	\$1,560,895	\$1,532,444	\$1,546,670	-1.82%
Customer Deposits				
A/C 4040 Customer Deposits	\$0	\$0	\$0	0.00%
- Deferred Income Taxes				
A/C 4100 Net Currrent Def Op Inc Taxes	\$40,145	\$60,285	\$50,215	50.17%
A/C 4340 Net Noncurrent Def OIC Taxes	\$228,702	\$228,702	\$228,702	0.00%
TOTAL DEFERRED TAXES	\$268,847	\$288,987	\$278,917	7.49%
TOTAL RESERVES & DEFERRED TAXES	\$1,829,742	\$1,821,431	\$1,825,587	-0.45%
TOTAL NET PLANT INCL CWC (Less A/C 4040)	\$1,398,579	\$1,472,760	\$1,435,670	5.30%

	PRGRM LINE#	1997 AS ACCOUNTED	DEBITS	CREDITS	COST STUDY INPUTS
GENERAL SUPPORT FACILITIES					
A/C 2110 Land & Support Assets					
Support Assets	92	\$509,442		(\$6,892) 2	\$502,550
Land	93	\$7,508		(\$229) 2	\$7,279
TOTAL G	SF	\$516,950		(\$7,121)	\$509,829
CENTRAL OFFICE EQUIPMENT					
A/C 2210 COE-Switching					
Cat 2-Tandem Switching	98	\$0	\$104,159 1		\$104,159
Cat 3-Equal Access Investment	99	\$0			\$0
Cat 3-Local Switching	100	\$689,543	\$564,129 1	(\$689,543) 1	\$564,129
A/C 2230 COE-Transmission					
Cat 4.1-Exchange Circuit					
4.11 Exch Wideband	104	\$179,484		(\$179,484) 1	\$0
4.12 Ex Trk EAS	105	\$0	\$11,966 3		\$11,966
4.13 Ex Line	106	\$0	\$167,767 1		\$167,767
Cat 4.2-Interexchange					
4.22 Interexchange Wideband	108	\$0			\$0
4.23 All Other	109	\$0	\$21,006 1,3		\$21,006
Cat 4.3-Host/Remote					
Joint	111	\$0			\$0
WATS	112	\$0			\$0
TOTAL CO	Œ	\$869,027	\$869,027	(\$869,027)	\$869,027
—INFORMATION ORIG/TERM EQUIPMENT					
A/C 2310 Info Orig/Term Equipment					
Cat 1-Other IOT Equip	116	\$7,362		(\$7,362) 7	\$0
Direct Assignment	117	\$0			\$0
Cat 2-Cust Premises Equip	118	\$0			\$0
TOTAL R	or	\$7,362	\$0	(\$7,362)	\$0

	PRGRM LINE#	1997 AS ACCOUNTED	DEBITS	CREDITS	COST STUDY INPUTS
CABLE & WIRE FACILITIES					
A/C 2410 Cable & Wire Facilities					
Cat 1-Exch Line Cat. 1.3	122	\$1,774,901		(\$77,412) 4	\$1,697,489
Cat 2 Wideband & Exch Trunk					
Wideband Exchange	123	\$0			\$0
EAS Trunk	124	\$0	\$22,905		\$22,905
Cat 3 Interexchange Trunk					
Wideband	125	\$0			\$0
Interexchange Trunk	126	\$0	\$54,507		\$54,507
Cat 4-Host/Remote C&WF					
Joint	129	\$0			\$0
WATS	130	\$0			\$0
TOTAL CW	ī	\$1,774,901	\$77,412	(\$77,412)	\$1,774,901
TOTAL TP	ıs	\$3,168,240	\$946,439	(\$960,922)	\$3,153,757
A/C 2002 Prop Held for Future Use	133	\$0			\$0
A/C 2003 Plt Under Construction	135	\$0			\$0
A/C 2005 Telephone Plant Adjustment	138	\$0			\$0
TOTAL PLAN	п	\$3,168,240	\$946,439	(\$960,922)	\$3,153,757
OTHER PLANT ACCOUNTS, MATERIALS &	SUPPLIES-				
A/C 1220 Materials & Supplies	144	\$57,053			\$57,053
A/C 1402 RTB Stock	146	\$35,579			\$35,579
Cash Working Capital	148	\$0			\$0
A/C 2690 Intangibles	150	\$384			\$384
TOTAL TELEPHONE PLAN	a	\$3,261,256	\$946,439	(\$960,922)	\$3,246,773

	PRGRM LINE#	AS ACCOUNTED	DEBITS	CREDITS	COST STUDY INPUTS
-RESERVES & DEFERRALS-					
A/C 3100 Accum Depr-Tel Plt in Svc					
Support Assets	157	\$216,395		(\$2,474)	2 \$213,921
COE - Switching	158	\$260,920	\$254,075	8 (\$260,920)	8 \$254,075
COE - Transmission	159	\$62,457	\$69,301	8 (\$62,457)	8 \$69,301
Info Orig/Term Equip	160	\$276		(\$276)	7 50
Cable & Wire Facilities	161	\$1,006,623			\$1,006,623
Equal Access Accum Depr	162	\$0			\$0
A/C 3200 Accum Depr-Plant Future Use		\$0			50
TOTAL ACCUM DEPRECIATION TPIS		\$1,546,671	\$323,376	(\$326,127)	\$1,543,920
CUSTOMER DEPOSITS					
A/C 4040 Customer Deposits	177	\$0			\$0
- DEFERRED INCOME TAXES					
A/C 4100 Net Current Def Op Inc Taxes	165	\$50,215			\$50,215
A/C 4340 Net Noncurrent Def OIC Taxes	166	\$228,702			\$228,702
TOTAL RESERVES & CUST DEPOSITS		\$1,825,588	\$323,376	(\$326,127)	\$1,822,837
TOTAL NET PLANT		\$1,435,668	\$623,063	(\$634,795)	\$1,423,936

	PRGRM LINE#	1997 AS ACCOUNTED	DEBITS	CREDITS	COST STUDY INPUTS
PLANT SPECIFIC EXPENSES					
A/C 6110 Network Support Expenses					
Joint	196	\$0			50
Direct Assignment	197	\$0			50
A/C 6120 General Support Expenses					
Joint	200	\$16,169		(\$415) 2	\$15,754
Direct Assignment	201	\$0			\$0
A/C 6210, 6220, 6230 Central Office Eqpt.	203	\$94,650			\$94,650
A/C 6210 Equal Access Expense	204	\$0			\$0
A/C 6310 IOT Equip Expenses					
Cat 1-Other IOT Eqpt Expense	206	\$0			\$0
Cat 2-Cust Prem Eqpt Expense	207	\$0			\$0
A/C 6410 C&WF Expenses	209	\$113,370			\$113,370
TOTAL PLANT SPECIFIC EXPENSES		\$224,189	\$0	(\$415)	\$223,774
-PLANT NON - SPECIFIC EXPENSES					
A/C 6510 Other Prop Plant & Eq Expense	212	\$0			\$0
UC 6530 Network Operations Expense	214	\$8,262			\$8,262
A/C 6540 Access Expense (IX Carriers)	216	\$0			\$0
A/C 6560 Depreciation and Amort Expenses					
Depreciation Expense TPIS					
Support Assets	220	\$42,010		(\$101) 2	\$41,909
COE-Switching	221	\$89,735	\$86,940 8	(\$89,735) 8	\$86,940
Equal Access Depreciation Expense	222	\$0			\$0
COE-Transmission	223	\$16,901	\$19,696 8	(\$16,901) 8	\$19,696
Info Orig/Term Equip	224	\$552		(\$552) 7	\$0
Cable & Wire Facilities	225	\$91,654		-	\$91,654
A/C 6562 Property Held For Future Use	226	\$0			\$0
A/C 6565 Amort Exp Other	227	\$0			\$0
TOTAL PLT NON-SPECIFIC EXPENSES		\$249.114	\$106,636	(\$107.289)	\$248,461

	PRGRM LINE #	AS ACCOUNTED	DEBITS		CREDITS	COST STUDY INPUTS
-CUSTOMER OPERATION EXPENSES-						
A/C 6610 Marketing Expense	230	\$1,038				\$1,038
A/C 6620 Services Expense						
Published Directory Listings						
Classified	235	\$0				\$0
Alpha	236	\$0	\$3,709	5		\$3,709
Foreign	237	\$0				\$0
Call Completion - Operator Assist	238	5118,059	\$1,853	5	(\$118,059) 5	\$1,853
All Other, Local Business Office Expense						
Cat 1 - LBOE EU Sv Order Pros	239	\$0	\$17,829	5		\$17,829
Cat 1 - LBOE EU Pmt & Collect	240	\$0	\$38,169	5		\$38,169
Cat 1 - LBOE EU Billing Inquiry	241	\$0	\$3,767	5		\$3,767
Cat 1 - LBOE EU Coin Collect	242	\$0	\$4,269	5	(\$4,269) 7	\$0
Cm 1-LBOE EU End User Access	243	\$0				\$0
Total Cat 1 LBOE		\$0	\$64,034		(\$4,269)	\$59,765
Cat 2 Message Processing	245	\$0	\$9,896	5		\$9,896
Cat 2 Other Billing & Collecting	246	\$0	\$12,274	5		\$12,274
Cat 2 CABS	247	\$0	\$26,294	5		\$26,294
Total Cat 2 LBOE		\$0	\$48,464		\$0	\$48,464
Cat 3 Other LBOE	249	\$0	\$185	9		\$185
TOTAL CUSTOMER OPER, EXPENSE		\$119,097	\$118,245	-	(\$122,328)	\$115,014
CORPORATE OPERATIONS EXPENSES						
A/C 6710 Exec & Planning Expense						
All Other	253	\$235,773				\$235,773
Direct Assignment	254	\$0				\$0
A/C 6720 Gen'l & Administration Expense						
All Other	259	\$162,567			(\$18,726)6,9	\$143,841
Direct Assignment	260	\$0	\$18,541	6		\$18,541
Interstate Ans. of Dr Assignment	263	\$0	\$4,187	6		\$4,187
TOTAL CORPORATE EXPENSE		\$398,340	\$18,541		(\$18,726)	\$398,155

	PRGRM LINE #	1997 AS ACCOUNTED	DEBITS	CREDITS	COST STUDY INPUTS
7200 Operating Taxes Exc. ICT					
A/C 7200 Operating Taxes Exc. ICT & Gross Receits	265	\$0	\$370 10		\$370
A/C 7240 Gross Receipts Taxes		\$0			\$0
TOTAL OPER. EXPENSE EXC. CONTRIB.& ICT		\$990,740	\$243,792	(\$248,758)	\$985,774
Non-operating Income & Expenses					
A/C 7300 Non-operating Income & Expenses					
Funds Used During Construction	180	\$0			\$0
Contributions	181	\$1,160			\$1,160
Interest & Related Items					
A/C 7500 Interest & Related Items					
A/C 7510 Interest On Funded Debt	185	\$57,149			\$57,149
A/C 7540 Interest on Customer Deposits	186	\$0			\$0
Miscellaneous Items					
Investment Tax Credit Amortization	187	\$8,418			\$8,418
Capitalized Payroll	189	\$0			\$0
Depreciation Adjustments	191	\$0			\$0

Summary of Operating Expenses				
Total Plant Specific Expenses	\$224,189	\$0	(\$415)	\$223,774
Total Non-Plant Specific Expenses	\$249,114	\$106,636	(\$107,289)	\$248,461
Total Customer Operating Expenses	\$119,097	\$118,245	(\$122,328)	\$115,014
Total Corporate Expenses	\$398,340	\$18,541	(\$18,726)	\$398,155
A/C 7200 Oper. Taxes Excluding ICT	\$0	\$370	\$0	\$370
Contributions	\$1,160	\$0	\$0	\$1,160
Total Operating Expenses (Excl. ICT)	\$991,900	\$243,792	(\$248,758)	\$986,934

INVESTMENT & EXPENSE ADJUSTMENTS

PRGRM LINE#

AS ACCOUNTED

DEBITS

COST STUDY CREDITS

INPUTS

Notes: Adjustments to Accounted Data

- Note 1: Adjustments for Common & Power Investment based on CPR records
- Note 2: Land and Building adjustment for Non-Regulated space
- Note 3: Adjustment for EAS Transmission Equipment Investment
- Note 4: Adjustments for Interexchange & EAS OSP Investment
- Note 5: Distribution of Account 6610 & 6620 based on time study
- Note 6: Direct assignment of TELEC expenses
- Note 7: Deregulation of Payphones
- Note 8: Adjustments to Reserve and Depreciation due to CPR adjustments
- Note 9: Reclassify TRS to Account 6620 Cat 3
- Note 10: FCC Reg Fee, Refer to NECA letter dated 8/19/97

Company Union Telephone Company

Study Date 1/1/97 - 12/31/97

COE Categories:	Total COE Book Costs as of 12/31/96	Total COE Book Costs as of 12/31/97	Average Book Costs
Category 2	\$93,355	\$114,962	\$104,159
Category 3	\$624,331	\$503,927	\$564,129
Category 4.11			\$0
Category 4.12	\$7,179	\$16,753	\$11,966
Category 4.13	\$160,915	\$174,618	\$167,767
Category 4.22			\$0
Category 4.23	\$12,602	\$29,411	\$21,006
Category 4.3	\$0	\$0	\$0
Total COE	\$898,383	\$839,671	\$869,027

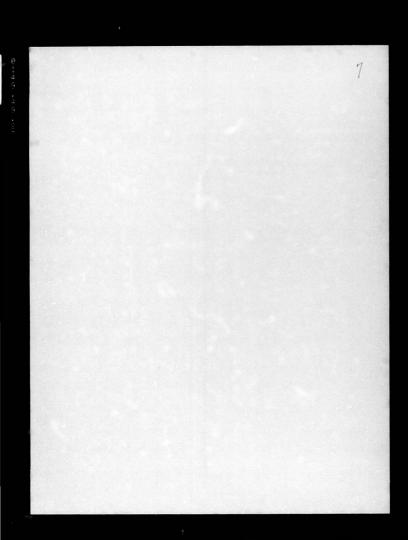
BURIED CABLE BREAKDOWN

Company Union Telephone Company

Study Dates 1/1/97-12/31/97

	Category 1	Category 2	Category 3	Category 4	Total C&W
1996 Total	\$1,669,804	\$22,905	\$54,507	\$0	\$1,747,216
1997 Total	\$1,725,175	\$22,905	\$54,507	\$0	\$1,802,587
Average	\$1,697,489	\$22,905	\$54,507	\$0	\$1,774,901

^{*} Special study to identify Cat 3 for study



COMPANY:

UNION

1996

DISTRIBUTION OF ACCOUNT 6610 86620

	DISTRIBUTION OF ACCOUNT OF			THE RESERVE AND THE PARTY OF TH		and the second second
		TIME	%	DISTRIBUTION	V	
ACCT		STUDY	TOTAL	OF	IDENTIFIED	DISTRIBUTE
NO.		HOURS	HOURS	UNIDENTIFIE	EXPENSE	EXPENSE
6610	MARKETING EXPENSE				\$1,038	\$1,038
6620	PUBLISHED DIRECTORY ALPHA (Directories)				\$3,709	\$3,709
6620	CALL COMPLETION (Operator Expense)				\$1,853	\$1,853
6620	END USER SERVICE ORDER PROCESSING (Cat 1)	17.75	22.61%	\$17,829		\$17,829
6620	END USER PAYMENT COLLECTION (Cat 1)	38.00	48.41%	\$38,169		\$38,169
6620	END USER BILLING INQUIRY (Cat 1)	3.75	4.78%	\$3,767		\$3,767
6620	END USER COIN COLLECTION (Cat 1)	4.25	5.41%	\$4,269		\$4,269
6620	END USER ACCESS (Cat 1) (Not Used)	0.00	0.00%	\$0		\$0
6620	MESSAGE PROCESSING (Cat 2)	0.00	0.00%	\$0	\$9,896	\$9,896
6620	CABS (Cat 2)	14.75	18.79%	\$14,816	\$11,478	\$26,294
6620	OTHER BILLING & COLLECTION (Cat 2)	0.00	0.00%	\$0	\$12,274	\$12,274
6620	CUSTOMER SERVICE EXP (Not Used)	0.00	0.00%	\$0		\$0
	TOTAL	78.50	100.00%	\$78,849	\$40,248	\$119,097

6610 & 6620 AS ACCOUNTED IDENTIFIED EXP UNIDENTIFIED TOTAL \$119,097 \$40,248 \$78,849

ACCOUNT 6	6.20 SPLIT C	# MACC S	TATEMENT					-			Ì			1	SSIGNAMENT	-
	140			APR	- 11	- 1	AA	AUG	das	100			OTAL	CABS	PROCESSIONS	BAC
Ass	\$600.00	\$600.00	\$600.08	\$60000	\$580.08	\$580.08	\$580.00	\$5.80 08	\$580.08	\$580.08	\$580.08	80 0898	\$7,040.96	\$7,040.96		
BCHASE CROFE PROG COST	8000			8008			8000	800	8000	8000			808		8008	
X.L. MESSAGES	M21.84			\$378.20			H12.19	\$399.60	\$424.90	204 65			F 916 25		7 916 25	
RETOMER STATEMENTS	\$482 13			\$479.16			M92.36	\$495.00	2480 85	\$506.56			\$5,899.74			\$5,699.74
TING	\$257.98			\$213.59			\$236.71	\$228 93	\$240.83	\$234 63			\$2,840.37			
WITHLY UPS POATAGE	\$20.98			\$52.77			\$33.78	\$44.02	248.42	\$56.52			\$679.66	\$679.66		
OCFRESHO FEF OTHER CARR	838.00			\$37.06			\$45.72	\$48.10	\$53.85	\$46.30			\$506.07			
STORES STATEMENT BOSTA	EA 34 43	4.		241463	1		\$306.12	\$401.40	\$398.06	\$526.10			\$6,512.50			\$5,512.50
TA COM I ME FOR LAMA	\$20.77		3	128.21			\$47.85	\$57.28	\$30.88	\$33.23			\$432.83		\$216.42	
TA TRANSMETON FEE	\$31.82		п	\$32.86			2443	\$33.77	\$36.80	\$33.86			M13.16		\$41316	
WITH Y BAC STATISTICAL REP	\$15.00			\$15.00			\$15.00	\$15.00	\$15.00	\$15.00			\$180.00			\$180.00
DATHE Y SOFTWARF CHOS	877 06			\$77.06			\$77.06	\$77.06	\$77.06	\$77.06			\$924.72			
P RELIBIO SPEC CIRCUITS	\$40.00			\$40.00			8000	8000	8000	800			\$160.00	•		
DNING	80.00			0005			00 08	0000	800	800			8000			
SRG FICHE	8000			8000			8000	\$0.00	80 00	00 04			\$0.00			
SETS INDEXES AT 2 70 FA	8000			000			893	80 00	8000	800			800			808
ATE SALES TAX	\$74.63			\$71.14	1		\$71.29	\$71.97	\$71.56	\$75 PA			\$1894.49		13 66 41	M5443
CAL SALES TAX	\$37.32			\$35.57			135.64	\$35.96	\$35.78	\$37.97			\$447.23		Π	\$227.21
APY OF FICHE	8000			80.00			808	8000	8000	800			8008	80 00		
X ORED DANDERS	8000			8000			800	8000	8000	800			\$16.20			
WITCH CHG FOR DAYLIGHT SA	8000			8000			800	80.00	800	8008			00 00		800	808
UL AUTOMATION SOFTWARE	8000			8000			8000	8008	80 08	8003			80 00			808
WENT INSERTS PRINTED	8008			808			800	808	8008	800			00 05			800
86 W-2 REQUESTS	80 00			8000			8000	8000	0003	80.00			\$25.10	\$25.10		
STONER STATEMENT DISPLA	8000			2000			8000	8000	800	80 08			80 08			8008
CH SUPRT PRINTING PRB.M	8000			8000			00 095	\$15.00	80 00	80 08			\$195.00	•		
XX (2500) FINALS & 31 67M	8008			80.00			8000	800	8000	808			\$79.18			
WGS INDEXES @ 2 70 EACH	8000			8000			8000	808	8000	800			11.6.20			
IS PROICESSING	8000			8000			\$1.74	2644	\$8.41	\$6.83			\$35.92		\$35.92	
STAGE CREDIT	8			8000			800	808	800	808			(\$15.00)			

822.817.02 \$1.078.85 30.278 30.672 AMOUNT TAXED ON WACC STATEMENT PERCENT OF TOTAL BILLED SHARE OF STATE TAXES SHARE OF LOCAL TAXES

SUB-TOTA 1278-18 12.73.33 12.23.148 13.48.53 12.08.67 13.48.14 13.48.08 13.48.65 13.48.65 13.48.65 13.73.08 13.48.54 13.73.08 13.48.54 13.73.08 13.48.54 13.73.08 13.48.54 13.73.08 13.48.54 13.48.54 13.73.08 13.48.54 13.73.08 13.48.54 13.73.08 13.

TOTAL

40 90% 50 80% \$296 41 \$454 43 \$163.20 \$227.21

\$2,447.49 US WEST NETTING STATEMENT - CABS

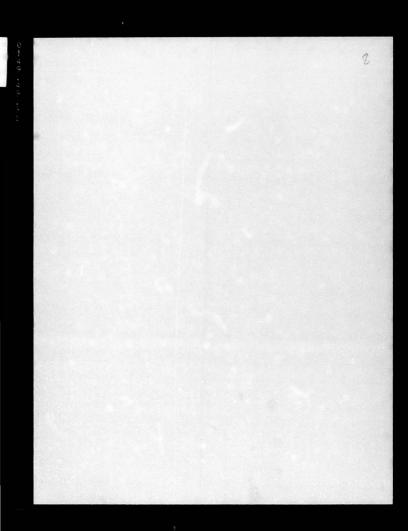
\$11,477,77 TOTAL CABS

TBAE97AU WK4

UNION TELEPHONE COMPANY 6620 EXPENSES 1997

1997 from US West Netting Statement

		6620	
	Call Completion	CABS	ALPHA
Jan	\$201.84	\$186.76	\$274.75
Feb	\$166.15	\$194.11	\$304.15
Mar	\$166.12	\$183.74	\$252.00
Apr	\$139.57	\$180.71	\$1.05
May	\$131.90	\$198.21	\$257.95
Jun	\$154.40	\$205.68	\$304.85
Jul	\$198.97	\$195.19	\$307.65
Aug	\$213.02	\$207.86	\$374.85
Sep	\$148.00	\$227.46	\$365.75
Oct	\$126.43	\$231.24	\$392.35
Nov	\$84.39	\$213.56	\$641.20
Dec	\$121.88	\$222.97	\$232.75
Total	\$1.852.67	\$2,447.49	\$3,709.30



Company Study Year Print Date

UNION TELEPHONE COMPANY

1997

04/18/98

04/18/98

FACTORS	IS-ER	IS-RA	ST-ER	ST-RA	LOCAL
SLU	0.132455	X	0.002832	0.067774	0.796939
SPF	0.250000	X	0.010027	0.239973	0.500000
WEIGHTED DEM	0.397365	X	0.005664	0.135548	0.461423
CONVERSATION MINUTES	0.652294	X	0.013946	0.333760	X
CONVERSATION MINUTE MILES	0.654589	X	0.012960	0.332451	X
TANDEM FACTORS	0.424548	X	0.005833	0.209442	0.360177

Company Study Year Print Date

UNION TELEPHONE COMPANY

1997 35903.54

SLU DEVELOPMENT (Minutes of use)

	IS-ER	IS-RA	ST-ER	ST-RA	EXCHANG	TOTAL
FGC	2,734,095	1,862	97,573	1,892,051	27,459,298	32,184,879
FGA, FGB, AND INT 800	1,827,916	0	0	443,150	0	2,271,066
SLU MOU	4,562,011	1,862	97,573	2,335,201	27,459,298	34,455,945
SLU	0.132401	0.000054	0.002832	0.067774	0.796939	1.000000

Company UNION TELEPHONE COMPANY Study Year 1997

Print Date 04/18/98

SPF DEVELOPMENT

FROZEN SUBSCRIBER PLANT FACTOR (SPF) 1981
Company Kennebec Telephone Company
DATE PRINTED 04/18/98

1 INTERSTATE 0.250000 2 INTRASTATE 0.250000 3 TOLL 0.500000

LOCAL 0.500000

SINCE THE INTRASTATE TOLL SPF IS FROZEN BASED ON 1981, THE SHIFT IS TO OR FROM LOCAL.

FROZEN STATE

ST-ER 97573 0.040108 0.010027 ST-RA 2335201 0.959892 0.239973

LOCAL

0.500000

Company Study Year Print Date	UNION TELEPHONE COMPANY 1997 04/18/98
PHASED DEM F	ACTORS
	PART 36 125 (f)
B COMP. 1991 1 ER 0.132	WIEGHTING 1993
3 TOTAL 0.000	054 3 0.397203 455 3 0.000169
4 LDI 1987 0.2268.	0.397365
5 A+B LDI DEI	M
6 INTERES	0.397365
6 INTERSTATE B COM 7 INTRASTATE (1 - LIN	E 6) MINUTES TEAR 1997
INTRASTATE	0.397365 0.602635
8 ER 0.002832 9 RA 0.067774 10 TOTAL 0.070606	WEIGHT UNADJ FACTOR 2.00000 0.00564 0.004010 0.00564 0.00410 0.00564 0
11 TOTAL INTERSTATE 12 TOTAL LDS ER 13 TOTAL LDS RA	0.141212
14 TOTAL WEIGHTED DEM	0.397365 0.005664 0.135548
WEIGHTED DEM FOR COS 15 TOTAL INTERSTATE 16 TOTAL LDS ER	0.538577
18 LOCAL LDS RA	0.397365 0.005664
19 TOTAL	0.135549
19 TOTAL 5% maximum intrastate plus interstate	0.461423

Company Study Year Print Date

UNION TELEPHONE COMPANY 1997 04/18/98

CM STUDY FACTORS

SLU TOLL MINUTES	IS-ER 4,562,011	IS-RA 1,862	ST-ER 97,573	ST-RA 2,335,201	TOTAL 6,996,647
CM FACTOR	0.652028	0.000266	0.013946	0.333760	1.000000
CMM STUDY FACTORS	IS-ER	IS-RA	ST-ER	ST-RA	TOTAL
HARTFORD SLU TOLL MINUTES AVERAGE ROUTE MILES	3,306,216 6.80	1,661 6.80	78,035 6.80	1,710,106 6.80	
MINUTE MILES - HARTFORD	22,482,269	11,295	530,638	11,628,721	34,652,922
WALL LAKE SLU TOLL MINUTES AVERAGE ROUTE MILES	957,346 14.7	79 14.7	13,155 14.7	472,325 14.7	
MINUTE MILES - WALL LAKE	14,072,986	1,161	193,379		21,210,704
MINUTE MILES - COMPANY	36,555,255	12,456	724,017	18,571,898	55,863,626
CMM FACTOR	0.654366	0.000223	0.012960	0.332451	1.000000

Company Study Year UNION TELEPHONE COMPANY

1997 04/18/98

Print Date 0

TANDEM FACTORS
SLU TOLL MINUTES

TOTAL TOTAL IS-ER IS-RA ST-ER ST-RA TOLL EAS TANDEN 1,024,444 xxxx 14.076 505,389 1543909 869,117 2413026 0.4245475 xxxx 0.005833 0.209442 0.360177

UNION TELEPHONE COMPANY

COMPANY.

Compared	FGC/D Carriers (Except US V	AN	424	MAR	APR	WAY	SUM	N.N.	AIN	030	100	1	200		MINUTES
1	MTERIATA	Vest & Exp	(000)	-				1	-	430	3	100	DEC	TOTAL	OF USE
Control Cont	T COUNTY								-	-		-			
Control Cont			244 224	211.430	191.672	212 697	201 983	198 214	104.837	224.461	444.000	****	446 400		
1	INTRASTATE	808	1531	877	6.653	9 367	9.246	9 304	0 804	10000	20000	10.000	200.027	5,355,269	
Carry Carr	NTRALATA				-			-		10,000	0.000	10,023	10,363	200	
	INTERSTATE	H	I	-			I								
Compared	WEST	ı		-		ı	ı		-	-	1				
	INTERSTATE	2			2	6	,					-		-	
	INTRASTATE	23,823	33.762		21,628	23,855	22.910	21.129	24 267	23 103	20.878	22 361	76.801	901 716	9
Control Cont	PRESS												240'00		414.
100 100		99	38	885	88	65	146	22	44	101	450	444	-		
		48,939	153,796	124,334	115,080	127,352	117,523	112.483	106 587	120 549	116 549	115 283	136 959	1 474 667	. 679 911
Control Cont	FOB, INTERIM 850												-	10000	
Control Cont		43,623	154,867	129,887	120.695	139.053	137.847	136.551	126 931	146 265	174 670	141.631	166 131		
		30,797	31,680	26,293	35.625	31,227	30.763	24.656	35.655	40 003	47 308	41 494	18 667	414 160	
10													-		
1000 1000		175.848	399.130	341.405	312.424	351.809	339 581	334.830	423 624	200 044	200 000				
10 10 10 10 10 10 10 10		104.364	220.772	178.750	180 987	101 701	180 443	167 663	.74 330	********	200 100	340.000	201 523	4 265 302	4,563.87
CANADA C		808	1631	877	6 663	0.363	970.0	0.00	2000	200	000,001	186 193	199,812	2,273,621	2,432,774
500,212 619,002 520,155 489,411 543,600 520,423 502,401 448,808 545,50 534,500 534,600 53,600 538,400 538,400 538,400 508,400		038 600	219 241	143 444	173 114	*****	100.000		1000	10.363	10.643	10.055	10.363	91,190	97.573
240, 452, 352, 353, 353, 353, 353, 353, 353, 3		80 343	610 013	277 04.7		200	1	130,450	620'001	183,675	184,735	176,138	186,449	2,182,431	2,335,201
		100,414	200	940,199	493,411	243,600	520,423	502,401	499,958	565,162	581,508		578,335	6.538,923	6.996.648
												-	otal office usage		34,455,946

UNION TELEPHONE COMPANY

Print Date 04/18/98 UNION TELEPHONE COMPANY HARTFORD JANUARY USAGE CCS's SUN MON TUE WED THUR CAT REG . DATE 01/11 01/05/98 01/06/97 01/07/97 01/08/97 01/09/97 01/10/97 1 ORIG 1+ HART TO SIGUE TALLS 9.004.85 13.118.16 10.176.90 10.786.35 9.973.89 9 141 76 8 370 76 2 ORIG 0+ HART TO SIQUE TALLS 49.65 80 19 81 41 48.36 54.41 45.27 80.00 439 29 3 EAS ORIG HART TO SXEL 9.257.43 11.602.75 11.291.81 11.385.96 11.706.46 11.357.38 10 204 67 76 806 46 4 SXFL EAS ORIG HART FROM WLK 1.568.01 2.149.98 1.763.38 1 904 93 1.938 69 1 733 69 1 774 68 12 833 36 5 EAS ORIG HART TO WLK 502.87 522.71 686.72 452.01 545.98 289.72 334.66 3 344 67 6 SXEL TOLL ORIG HART TO WLK 1.716.04 1.165.85 1 236 02 1 213 33 1.268.39 1.108.78 1 291 74 9.000.15 911 1.04 0.53 10 49 21 SXFL TOLL ORIG HART TO CANIST 22 SXFL TOLL ORIG HART TO BRIDGE 0.00 0.00 0.96 11:68 24.70 2.140.34 3,010,06 2.323.46 2.496.90 2 663 47 2.244.73 2 384 79 17 263 75 2.556 49 AC SAFE LIGHT, UNITED HART TO BRIDGE
50 AUTO NUMBER ANNOUNCEMENT ORIG HART
51 INTERCEPT ORIG HART
52 CHANGE ORIGHART
53 VOICE MAIL ORIGHART 2.041.97 2.643.38 2.410.03 2.488.75 2 344 46 16 515 69 0.00 1.38 0.10 2.16 2.89 1.73 0.00 8.26 79.60 231.69 238 14 169.50 216.45 166.71 284.80 1.386.89 0.39 1.61 0.31 0.35 0.25 0.09 0.29 3.29 18.30 53.32 41.89 27.76 50.32 57.59 25.84 14 16 TERM 1 TERM 1+ SIGHX MILLS TO HART 10.216.21 11.058.32 10,333.04 10,238.50 10.283.32 9,282.40 9.739.84 18 2 EAS SXFL TO HART 6,530.58 8,870.95 8.067.05 7.460.18 8.191.64 7 654 48 7 113 51 0.00 3.87 1.523.98 1.799.10 1.05 0.00 2.684.72 3.022.46 358.94 326.56 0.00 0.27 13.74 15.71 3.602.98 4.699.65 3.313 16.08 19 4 TERM OSPS TO WLK 1.39 0.71 0.69 0.85 3.43 10.94 20 5 TERM SXFL TOLL HART TO WLK 1.425.79 1.210.83 1.330.24 1,290.85 1.280.10 9.860.89 6 TERM 911 WLK 0.00 0.00 0.00 0.00 8.93 9.98 22 A TERM EAS SYEL HART WILK 2.659.33 2.757.95 3.330.47 3.188.99 3.431.19 21.065.11 9 TERM HART FROM WLK 535.55 367.81 324 28 368 37 337.22 2618.73 24 10 TERM AUTO NO. ANNOUNCE WLK 0.00 0.72 1.70 1.66 0.00 4.35 25 13 TERM WLK INTERCEPT WLK 18.03 18.93 31.75 20.12 49.88 168.16 26 25 TERM TOLL SXFL CANIST 3.912.34 4,128.17 3 669 62 3.786.03 4 021 00 27.819.79 26 TERM OSPS SXEL CANIST 10.85 3.62 6.80 15.43 88 65 28 TERM AUTO NO. ANNOUNCE CANIST 0.00 28 0.00 0.00 1.32 1.08 0.00 0.00 2.40 29 29 TERM WLK INTERCEPT CANIST 3.95 19.86 16.51 15.71 19.62 45 TERM TOLL SKF, BRIDOWIR 0.00
46 TERM OSPS SKF, BRIDOWIR 2.498.89
47 TERM INTERCEPT BRIDOWIR 1.59
CORGINATION CONTROL 1.59
CORGINATION CONTROL 1.59 16.83 89.22 181 70 30 0.00 0.00 0.16 0.05 0.00 0.00 0.21 31 12.96 2.29 7.44 11.32 0.00 40.03 32 3.296.10 2 569 73 2 864 23 2.677.11 2.788.35 2.249.11 18.941.52 33 15.10 3.27 2.99 5.71 6.25 14.95 34 17.23 61.81 13.40 23.57 62.39 35.79 238 20 35 5.05 13.62 13.96 17.50 8.78 74.13 36 15,116.60 18,502.39 18.348.13 18.098.65 17.447.96 16.816.08 15.863.37 120.193.18 TERMINATING LINE USAGE 16082 42 16.915.18 17,399.62 16.128.98 16.296.44 16.982.71 17.004.00 116.809.35 38 39 WALL LAKE 40 4 ORIG WLK-SXFL EAS VIA HART 2.667.96 2.662.73 2.662.73 2.761.22 3,334.11 3,193.68 3.434.17 20.716.60 41 5 ORIG WLK EAS TO HART 359.11 535.80 535.80 367.99 324.42 369.58 337 40 2,830,10 42 6 ORIG 1+ VIA HART 1 525 43 1,427.39 1,427.39 1.212.31 1.331.43 1 295 43 1,280.68 9 500 06 43 9 911 1.07 0.00 0.00 0.00 0.00 0.00 8.94 10.01 44 61 INTERCEPT 15.75 20.76 20.76 21.49 34.36 52.03 188.16 45 7 OSPS VIA HART 0.00 1.40 1.40 0.71 0.70 0.85 3.44 8.50 46 47 5 TERM TOLL COMP 1.716.76 1,237.27 1.237.27 1,212.74 1.268.74 1.109.29 1,291.34 9,073.41 48 8 TERM EAS SXFL VIA HART 1,567.27 1.762.40 1.762.40 1.903.97 1.937.46 1 733 51 1,774.70 12,441.71 49 9 TERM EAS FROM HART 502.67 687.37 687.37 460.76 545.68 290.26 334.44 3,508 55 50 73 OPR VERIE 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 51 ORIGINATING LINE USAGE 5,091.29 5,044.60 5.044.60 4.736.32 5.591.58 5 360 52 5.724.26 36 593 17

4.271.91 4.032.11

4.032.11 3.911.80 4,274.73 3.574.90 3,965.91 28.063.47

Company Study Year

52

TERMINATING LINE USAGE

1997

	IN COURT CANDS		25.76 15.15745	20 0224 M 72852 20 3355 M 25852 20 0357 M 003274	235760 213883 8 371855 38,0857 7 4676-5 36,07745	22,250 88	S Transment	0 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		S 4:15 12 31.6	2 2102 0 1147 B	1 5285 NAMES OF THE PERSON OF	1 20MED 12MED 11	0.273 0.3874 0.273 0.517 0.688 0.519 0.1800 1.900	* NASS 58 162 76.29	A A782 C 2015	1 14.000 14.000 H 0 10.000 H 14.000 H 10.000 H 10.000 H	** 31423.05 254.150.31	25 12 12 12 12 12 12 12 12 12 12 12 12 12	23578 7:3483 5746 35463 6576 36076	8 22211.89 196.86115	0 77,572.0s 591,564.40	0.000 0.000 0.000 0.000 0.000 0.000	
	MATERIAL MAT		25.00	200 SAN	1271.15 2800 1595.71 1214.81	District Printers	18.770 TERES	0.1539 0.1540 0.4527 0.5087 0.2538 0.2537 0.000 1.0000	8.272 0.383 0.372 0.383 0.000 1.000 0.000 1.000	N	2352 246.0 2314.37 146.00 4334 446.00	4.00 1372 1372 1372 1372 1372 1372 1372 1372	1.872 M. 1.971.37	000 0000 0000 0000 0000 0000	7254 N 1123 68	A 100	CANADA COM II	PRINT BUILD	200 SEC.	320111 2884 53867 2348 57410 5244	RINGS SHEET	N.776 12 77.824.87	1000 1000 1000 1000 1000 1000	**
	1	111	38.80	255	100	22.875 11		5000	2 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	,	100 mg	511	121423	17500 17500		525	998	28.794	252	155	11 848 22	-	5555	
	100		25.00	285 285 285 285 285 285 285 285 285 285	100 to 10	A 21500.0	BC10 BC10	2000 1 10	MAN 1980	404 HOR	N 10 2 2 20 20 20 20 20 20 20 20 20 20 20 2	555	HIRL HILL	1850 1850 1850 1850 1850 1850 1850 1850	0.00 1000	11 1282	20 M 10 M	115.37 30.563.52	***	N	A 21,386.07	O 8,380	2000 2000 2000 2000 2000 2000 2000 200	
	THE PERSON	4,257 41 11,602.73 4,534 34 4,75 71 11,78 71 26,473 71	Man 23	100 M 100 M	24133 3343 M 44137 1004 S	N.853 4" 29,138 44	72.812	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0000 COMES OF THE PERSON NAMED IN COLUMN 1 COLUM	11.808 13	242.34 234 246.27 234 140.4	100 100 100 100 100 100 100 100 100 100	1380 130	1118	DATE NAME	7328 43108 7388 43113	1,302.00 M.003.00 1,000.00 M.003.00 1,200.00 M.003.00	\$11.75 BE-185.85	***	241.35 1341.30 5447.35 1341.30 734.35 1341.30	PRINCE TALBOR	THE R. IST.	8075 8428 9080 1000 1000	-
111/100	Electricity and a second	***	13949-79	Meters 8 5,20-38-27-329 8 5,80-38	195		19-09-1	á		MANUTES 1, 37-18-19	100-00 100-00 100-00	1 (1 - 1) (1) (1) (1) (1) (1) (1)		Đ.	mounts.									
2	MATTER TOLL MATTER MATTER TOLL ONE PARTIES ONE PARTIES	CAS ORGANING TERMINATING TOTAL HARPFORD EAS	ATTA OFFICE	CARCENTOL CAGANTHO TERMINATING TERMINATING TOTAL TANCEN TOL	ANCENTAS ORGANITHS TERMINATING TOTAL TANDENESS	TOTAL TANGEMUSE L BOME	TOTAL OFFICE USE INC. D INCO.	BRRE	N TOLL TAKE OF TOT L. 6814 N EAST TAKE OF TOTAL CITY TOTAL TOLL TO EAST RELATORSHIP	TOTAL END OFFICE MPAUTES	MALL LANE TOLL ORIGINATIVE TEAMMATINE TOTAL TOLL	MALL LATE EAS CHECKATHE TENENATIVE TOTAL EAS	NTSA CHTCE	N. TOLL OF TOTAL 1, 4340 N. EKON JACO OF TOT 1, 4340 NEAS OF TOTAL 1, 4440 TOTAL 1, 10411-0	TOTAL END OFFICE MALTES	OROBATING OROBATING TENNATING TOTAL TOLL	DAS ORGANITAS TENNATURO TOTA, MATTORO EAS	NUMBER CORNECTS	CANCER TOLL CHICAMING TEMBERATION OFAL TANGEN TOLL	ORGANING ORGANING TERMINATING OTAL TAKENERS	TOTAL TANDEM USE	TOTAL OFFICE UNE MOLD THOM	\$ 104.0*1014, 1.4940 \$ 100.0*1014, 1.4940 \$ 244.0*1014, 1.4440 1014, 1.9441-1	S TOLL TAND OF TOT 1, 4848



COST STUDY LOOP WORKSHEET

Company	UNION TELEPHONE COMPANY			
YEAR	1997			
PERIOD	1/1/97 - 12/31/97			
MESSAGE TEL	EPHONE LOOPS:	Yr. End 1996	Yr. End 1997	AVG
1 Custor	mer service loops	1,455 *	1,536 *	1,496
2 Compa	any official loops	65	74	70
3 Conce	ssion service loops	10	12	11
4 Coin te	elephone (public) loops	9	0	5
5 Fixed	mobile/BETRS/RRS service loops	0	0	0
6 All oth	er joint message service loops	21	20	21
7 Total s	service loops (1 thru 6)	1560	1642	1603
8 Cost s	tudy loops (total less official)	1495	1568	1533
LOOPS OTHER	t.			
9 Local	exchange private line loops	19	19	19
10 State	private line loops	34	28	31
11 Interst	ate private line loops	12	12	12
12 WATS	6/800 service loops	0	0	0
13 FX loc	ps - closed end only	0	0	0
	d pay toll stations ated level 8/other toll message se	0	0	0
GRAND TOTAL				
15 Total a	all loops	xxx	xxx	1,665

Number of loops from NECA lastest view.

CIRCUIT TERMINATIONS AND MILES

Company Union Telephone Company

Study Date 1/1/97 - 12/31/97

	Total	Joint		Intra	state
	Company	Message	Interstate	InterLata	IntraLata
CKT Terms	327	295	6		26
CKT Miles	1,713	1,495	41		177

05/12/98

LOCAL EU BILLING DEVELOPMENT BILLING EXCLUDING ACCESS LINE 55

5001.00 5060.00 5060.10	LOCAL SERVICE REV OTHER LOCAL SERVICE REV CUSTOM CALLING REV	\$347,488.00 \$19,852.00 \$9,253.00 \$376,593.00	0.427124
	INTERSTATE TOLL REVENUE INTRASTATE INTER-LATA TOLL REV INTRASTATE INTRA-LATA TOLL REV	\$272,026.00 \$9,323.00 \$223,752.00 \$505,101.00	0.308527 0.010574 0.253775
	TOTAL REV	\$881,694.00	1.000000

Union Telephone Co.

RELATIVE TOLL MESSAGES

| INTERSTATE TOLL MESSAGES | 138,653 | 0.334773 | INTRASTATE INTER-LATA TOLL MESSAGES | 579 | 0.001398 | INTRASTATE INTRA-LATA TOLL MESSAGES | 274,938 | 0.663829 |

TOTAL

414,170 1.000000

South Dakota PUC Cost Study Sheet 'G' Line 43

RELATIVE USERS PERCENT

Split one third to each jurisdiction, interstate, intrastate and local Per NECA cost issue

South Dakota PUC Cost Study Sheet 'G' Line 44

CABS PERCENT

Fifty percent to state and interstate Inter - Intra LATA split based on SLU

South Dakota PUC Cost Study Sheet 'G' Line 45

UNION TELEPHONE COMPANY ACCOUNT 6720 DIRECT ASSIGNMENT

1997

INT	ERSTATE	INTARSTATE	TOTAL
1ST QTR	\$2,701.49	\$2,701.49	\$5,402.98
2NDQTR	\$855.21	\$855.21	\$1,710.42
3RD QTR	\$315.00	\$2,600.83	\$2,915.83
4THQTR	\$315.00	\$8,196.95	\$8,511.95
TOTAL	\$4,186.70	\$14,354.48	\$18,541.18

TELEC CONSULTING RESOURCES

TC98-104

909 N. 96th Street, Suite 203 Omaha, NE 68114-2508 (402) 398-0062 FAX (402) 398-0065

Cornhusker Plaza 301 South 13th Street, Suite 401 Lincoln, NE 68508 (402) 441-4315 FAX (402) 441-4317

May 26, 1998

Mr. William Bullard Jr. Executive Director South Dakota PUC State Capitol Pierre, SD 57501-5070 RECEIVED

MAY 2 7 1998 SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

Dear Bill:

On behalf of the Union Telephone Company we are filing Union's 1997 intrastate switched access cost development package and Union's individual switched access rates developed in accordance with South Dakota Switched Access Rules 20:10:27.28.29. This cost study replaces the 1995 study filed in June of 1996. Union is included in the Local Exchange Carriers (LECA) consolidated tariff filing. Attachment A is provided in lieu of tariff sheets.

If you have any questions concerning this matter Please call on (402) 398-0062.

Sincerely.

TELEC Consulting Resources, Inc.

Encl.

ATTACHMENT A

TARIFF SHEET

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

If Union were to develop and adopt a switched access tariff using its own revenue requirements as determined by the PUC program, the resulting rates would be as follows:

Switched Access Rates per minute (RPM)1

	Carrier Common Line	Local Switching	Local Transport
Originating RPM	\$0.054127	\$0.026479	\$0.014590
Terminating RPM	\$0.067220	\$0.032886	\$0.014590

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

TELEC Consulting Resource, Inc.

For: Union Telephone Company

THE REAL PART AS THESE			-					
Intrastate Toll Revenue Requirement Summary	Part 36 Total	Source	Common	Local Switching	information	Common Transport	Billing and Collection	Other
(A)	(8)	(0)	(g)	(9)	8	(0)	(94)	(1)
INTRALATA								
Net investment Rate of Return	\$321,335	213	10.70%	10 70%	10.70%	10.70%	10 TON.	10.70%
Return on Raza Base Return Adjustments	\$34.383 (1,892)	718-20	\$20,031 (1,207)	187,181	20	\$3.635 (184)	20	\$3,336 (192)
Net Return on Rate Base Income Taxes Expenses and Other Taxes	\$32,491 6.787 253,511	J33-35, 40	3,919	1443 1,443 53,702	200	13,651 766 27,576	\$0 0 42.664	15,154 659 22,899
Total IntraLATA Rev. Req.	\$292.789		\$126.591	\$62.006	1620	151,161	M2.864	£26,712
INTERLATA								
Net investment Rate of Return	10 70%	P13	\$8,153 10 70%		10.70%	10.70%	10.70%	\$0 70 TOT
Return on Raie Base Return Adjustments	\$1.345	P18-23	\$872 (51)		30	\$142 (C)	80	20
Net Return on Rate Base Income Taxes Expenses and Other Taxes	81,273 267 17,650	P31-32 P33-35, 40	177	2442	20%	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	0 96.9	200
Total InterLATA Rev. Reg	918.190		\$5.198	12,624	*24	\$1,179	19,965	Q.
TOTAL INTRASTATE REV. REG.	\$311.978		\$133,769	\$64.830	3844	\$33,172	\$52.630	\$28,712

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2,273,621

2.273,621

\$272,745

50 101971

ACCESS ELEMENT MINUTES OF USE

ACCESS RATE PER MINUTE

8 00 8 00

Ot 48 18 PM Union Telephone Company

							par year	ntrastate			
Color		******* *** ATT OF AT *******	*****		-	Message Telepho	se Service	Privat	• Une	17808	
10 10 10 10 10 10 10 10		Revenue Requirement Summary	COMPANY	Allocator	and Other	InterLATA	intraLATA	InterLATA	IntraLATA	INTRASTATE	
1,000 1,00		(A)	(9)	(2)	(Q)	(g)	6	(6)	(H)	8	
1,000 1,00	2	State Income Tax Rate	*4000	1	%000	*600 O	9,000	0.00%	9,000	0.00%	
1,000,000	•	Federal Income Tax Rate	25 62%	1	25.62%	25 62%	25.62%	25.62%	25.62%	25 62%	
14 14 14 14 14 14 14 14	9.9	Gross Receipts Tax Rate	\$00¢	ı	800%	\$ 00%	\$ 00%	\$ 00%	\$00%	\$ 00%	
101706	- 8	Net Investment	\$1.456.909	0.68	\$1 123 004	812 570	\$298.051	20	\$22.384	\$111 606	Č
	20	Ratin of Return	10 70%	1	10 70%	10 70%	10 70%	10 70%	10.70%	10.70%	
	ers	Return on Rate Base	\$155.883		\$120,161	\$1,345	\$31.988	9	\$2,395	\$35,728	ŏ
	w m	AFUDC	0	145	0	0	0	0	0	0	0
1 1 1 1 1 1 1 1 1 1		ITC Americation	(8.418)	H36	(6.454)	(72)	(1,753)	0	(139)	(1,964)	ó
14 14 14 14 14 14 14 14		Other Return Adjustments	0	7245	0	0	0	0	0	0	ŏ
110 110		Net Return	\$147.471		\$113,707	\$1,273	\$30,235	20	\$2.256	\$33,764	0
1,14 1,14		Contributions	1.160	H52	823	23	304	0	10	337	o
No. of the control	0	Interest Expense	57,149	H44	44 200	476	11,604	0	699	12.949	×
Compared Compared		Capital Lease Expense	0	1146	0	0	0	0	0	0	ô
No. No.		Capitalized Payroll laxes	0 0	921	0 4	0 0	0 1	0.	0	0	0
1997G 1		Other Income Adjustments	00	V248	00	00	00	00	00	0 0	00
Companies Comp		After Tax Income	\$89.162		268.684	\$774	\$18,326	2	175.14	\$20.478	ò
1,000 1,00		State Income Taxes	08	Formula	90	02	90	08	9	2	ŏ
	-	Federal Income Taxes	30,712	Formula	23,658	267	6,313	0	474	7.054	ô
11 12 12 12 12 12 12 12	-	Operating Expenses and Taxes	965,774	138	725,734	16,870	232,997	0	10,173	280,040	ô
		Uncollectibles	0	7249	0 1	0.	0	0	0	0	× o
11.03.07 10.00.00		Other Revenue Adjustments	0	V250	0	0	0	0	0	0	ô
61357 Formal 64-62 699 14-10 0 0 0 15-50 15-55 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		Net Revenue	11,163,957		\$663.100	\$18,409	\$269.544	98	\$12.904	\$300.857	ox
\$1,225,216 \$1,225,216		Gross Recepts Taxes	61.261	Formula	45.426	696	14,187	01	878	15,835	O
\$1,225,216 \$906,526 \$10,378 \$283,731 \$0 \$13,563 \$316,692		Other Revenue Lates	-	1674	-	0	0	0	0	0	ò
		TOTAL REVENUE REQUIREMENT	\$1,225,218		\$508,526	\$19,378	\$283,731	90	\$13,563	\$316,692	o

					3	intrastate			
				Wessage Telephone Service	one Service	Priva	Private Line		
Investment Summary	COMPANY	Alocator	and Other	InterLATA	IntraCATA	Inter(ATA	IntraLATA	INTRASTATE	
(4)	(9)	(0)	(g)	(9)	0	(0)	(H)	(1)	
3 Land and Support Investment	\$509,629	033	\$390,862	PA.369	\$106.179	ú	\$8,399	\$118,947	0
COE Operator Equipment to COE Switching Equipment TOCE Transmission Equipment	90 548.288 200,739	2880	\$66,203 148,908	3.802	\$6.282 45.019	900	4,901	102.065	000
Total COE Total Cong/Term Equipment Cable and Wire Facilities	1,774,951	5610	1311,869	16.976	\$143.301 0 407.332	200	38.624	\$153,916 0 462,932	000
TOTAL COE, IOT, CAME	\$2,643,928		\$2,027,060	\$22.659	\$550,633	08	\$43.555	5616,848	ŏ
7 Total Capital Leases	9	0173	90	9	80	05	08	94	O
Leasehold Improvements	20	0186	10	98	08	04	2	2	9
19 Intangible Assets	1384	0208	N294	a	890	80	2	088	ŏ
12 Total Tele Pit in Service	\$2,154.141		\$2,418,257	\$27,032	\$656,892	2	251,960	\$735,884	O
M. Plant Held, Future Use	2	0214-215	08	08	08	90	2	2	0
15 TPUC, Short-term 16 TPUC Long-term	00	0216-217	00	00	00	00	00	00	0 O
-	0	D220-221	0	0	0	0	0	0	ŏ
19 Total Other Tel Pt.	2		8	8	04	2	2	2	o
II TOTAL TELEBOOME BLANT			200.000	637.033	CON 2012	5	261 980	EDS BA	×

							intrastate			
		***************************************			Wessage Telep	hone Service	ed .	Private Line		
	Investment Summary	COMPANY	Alecator	Interstate	InterLATA	IntraCATA	InterLATA	IntraCATA	INTRASTATE	
	(4)	(g)	(0)	(g)	(E)	(8)	(0)	643	(1)	
2	Other Assets Net	0	V105	0	0	0	0	0	0	0
52	Accumulated Depr./Amort	(1.543.920)	E34	(1,174,757)	(13,556)	(328,475)	0	(27,132)	(369,163)	OX
3	Accum Del Inc. Taxes, Net	(278.917)	E47	(213.944)	(2,390)	(58.088)	0	(4.595)	(65,073)	OX
\$	Oth Liab & Def Cr. Net	0	7106	0	0	0	0	0	0	×
\$		-		-	-		-			
51	TOTAL NET PLANT	\$1,331,304		81,029,656	\$11,086	\$270,329	2	\$20,233	\$301,648	0.0
: 2	Materials and Supplies	\$7,063	193	42.172	946	13,093	0	1,242	14,881	NO.
2	Rural Tel Bank Stock	35.579	H35	27,278	305	7.410	0	985	8,301	o
8	Cash Working Capital	32.973	Formula	23,897	634	8.119	0	323	9,076	×
\$	Equal Access Investment	0	1	0	0	0	0	0	0	o ×
6		-		-	-	-	-	-	-	
23	TOTAL NET INVESTMENT	\$1,456,909		\$1,123,004	\$12.570	\$298,951	9	\$22,384	\$333.905	0 ×

6CC 6ABT 34			,				Private i me		
	******		- Control of the Cont	Message Telep	Message Telephone Service	Pre		19404	
Plant Investment Detail	COMPANY	Allocator	and Other	InterLATA	intraLATA	INMILATA	IntraCATA	INTRASTATE	
(A)	(8)	(2)	6	(g)	8	(0)	(£)	8	
LAND AND SUPPORT ASSETS.									
Land Abscable	87.279	H33	15,581	2862	\$1,516	30	\$120	81,698	00
Total Line	17 279		10.00	138	11 616	3	1130	21.698	0
-			-					-	
Motor Vehicles	2	н33	80	04	08	92	01	08	ŏ
Arrown	0	H33	0	0	0	0	0	0	ò
Special Purpose Vehicles	0	H33	0	0	0	0	0	0	×
Garage Work Equipment	0 0	H33	00	0 0	0 0	00	0.0	0 0	00
Buildon Abrahie	602 500	H33	385 301	4 307	104 663		8.279	117.249	00
Buildings, Direct	0	V29	0	0	0	0	0		o
Fumbure	0	н33	0	0	0	0	0	0	0.0
Office Equipment	0	н33	0	0	0	0	0	0	×o
General Purpose Computers	0	H33	0	0	0	0	0	0	ò
Total Support Assets	\$502,550		\$385,301	14,307	\$104,663	2	\$8.279	\$117,249	0
Test nest and S. consec Assess	650 838		4190 885	200.00	8419013	5	24 100		ò
The same and deposit of the	***************************************				-				
CENTRAL OFFICE EQUIPMENT									
CAT LODGE Sea 15PS	98	022	2	98	98	2	2	2	×
	0	921	0	0	0	0	0	0	o×
CAT 1 Oper Sys. Aux Pos	0	623	0	0	0	0	0	0	ŏ
CAT 1 Oper Sys. Other	0	736	0	0	0	0	0	0	o
Total CAT 1	98		98	2	2	2	8	90	OX
CAT 2 Tendem Se. Allocable	\$104.159	970	\$61,736	8008	\$19,52	2	2	\$22.423	O.
CAT 2 Tandem Sw. Direct	0	738	0	0	0	0	0	0	× O
Total CAT 2	\$104.159		\$81,736	\$998	\$21,815	2	2	\$22.423	ŏ

								and the second second second		ì
1		******	-	- Interestina	Message Te	Message Telephone Service	Pri	Private Line	TOTAL	
	Plant Investment Detail	COMPANY	Alocator	and Other	InterLATA	IntraCATA	InterCATA	IntraLATA	INTRASTATE	
1	(4)	(g)	(0)	60	(8)	(8)	(0)	(H)	(1)	
33	CAT 3 Local Sw. Allocatie CAT 3 Local Sw. Direct	\$564.129	G15 V40	\$484.467	\$2.195 0	\$76.467	90	80	\$79,662	00
6	Otal CAT 3	\$564,129		\$484.467	\$3,195	\$76,467	08	2	\$79,662	10
5	rotal COE Sw. CAT 283	\$668,288		\$566,203	E3.603	\$98,282	0\$	04	\$102,088	.:
8	COE TRANSMISSION									
3	CAT 4.12 Exchange Trunk	\$11,966	123	\$11,966	2	8	8	9	24	
5	CAT 4 12 Exch Tr Direct	0	742	0	0	0	0	0	0	0
3	CAT 4 13 Each Ln Message	161.246	213	120,934	1,617	38,695	00	0 %	1.261	
53	AT 4 13 Direct		745		0		. 0		0	0
3	AT 4.23 Message	18,950	010	12,361	204	6,325	0	0	6.589	
3	CAT 4 23 PL WATS	2,050	F24	385	0	0	0	1,670	1,670	0
3	CAT 4 23 Direct	0	V48	0	0	0	0	0	0	0
3	CAT 4.3 H/R Message	0	625	0	0	0	0	0	0	0
3	CAT 4.3 WATS	0	050	0	0	0		0	0	0
5	CAT 4.3 Direct	0	150	0	0	0	0	0	0	0
6	ON COE CAT 4	\$200,739		8148.908	81,881	\$43,019	9	H.831	151,631	1 - 1
3	NFORMATION ORIGINATION/TERMINATION	MINATION								
1			****							
5	CAT 1 Other 101 Equipment	2 "	200	2 **	2 *	2 0		2 *	2	
5.5	CAT 2 CP Equipment		720		0		0	0	0	
2	Total IOT Fourtent	9		98	9	2	1 2	2	8	10
ř										

Union Telephone Company 01 48 18 PM

							Intrastate			
		******	-	-	Message Tel	Message Telephone Service	Prin	Private Line	*****	
	Plant Investment Cetal	COMPANY	Adocator	and Other	InterLATA	IntraCATA	INMUATA	IntraLATA	INTRASTATE	
	(4)	(0)	(2)	(0)	(3)	(4)	(0)	£	6	
E :	CABLE AND WRRE PACIUTIES									
	CAT 1.1 InhaLATA PLANATS	63.243	F31	120.221	80	05	80	\$32.992	\$32,992	×
:	CAT 12 IMMUATA PUMATS	12.771	131	12.771	0	0	0	0	0	ò
113	CAT 1.3 Joint Message	1,631,505	613	1,223,629	16,359	391,517	0	0	407,876	0 ×
2	Other CAT I CAMF	0	174	0	0	0	0	0	0	0 ×
	Total CAT 1 CAMP	\$1,697,489		\$1,256,621	\$16.359	\$391.517	04	\$32,992	\$440,868	0
9	CAT 2 CANF	\$22.905	028	\$22.905	08	05	90	2	98	OX
53	CAT 2 C&WF Wideband	0	920	0	0	0	0	0	0	×
2	Total Call of Cales	413 614		100 000	5	5	15	15	15	×
3.5	TOWN CALL CAMP	877.303		842.903	2		2	2		5
2	CAT 3 Joint Message	47,570	017	31,139	419	15,815	0	0	\$16,431	OX
ž	CAT 3 PLANATS etc.	6.937	F36	1,305	0	0	0	5,632	5.632	o
	CAT 3 Direct	0	640	0	0	0	0	0	0	0
2		1		1	1	1	1:	1	1	3
2 9	IOM CAL 3 CANA	104,507		******				*****	*******	2
3 5	CAT 4 Mentage	08	6259	90	90	20	9	20	90	0 8
132	CAT 4 WATS	0	Val		0	0	0	0	•	ŏ
33	CAT 4 Direct	0	782	0	0	0	0	0	0	ò
2		1		1:	1:	1:	1:	1:	1:	1
21	TOWN CAT & CAN'S	2		2	2	2	2	2		5
12	TOTAL CRIME	41 774 901		81 311 969	816.976	\$407.332	80	\$38.624	5462.932	×o
38				***************************************	***************************************	***************************************				
33										
9 ;	CAPITAL LEASES									
	Allocable Support Leases	98	H14	20	90	20	2	98	2	O.K
3	Direct Support Leases	0	181	0	0	0	0	0	0	ŏ
:		-		1	-	1	1:	1:	1:	
43	Total Support Leases	36		200	2	*		*		5

							Intrastate		
-					Message Tel	Message Telephone Service	ud.	Private Line	*****
	Plant Investment Detail	COMPANY	Adecator	and Other	InterLATA	IntraCATA	InterLATA	IntraCATA	INTRASTATE
1	(v)	(8)	(0)	(Q)	(8)	(4)	(0)	(H)	(3)
99	COE Deserve	5	92.7	9	9	98	9	2	•
	200				**				•
-	COE TANDEM SANOT		1	0 .	0 *		0.0		
-	OF Local Switch	0 1			0 *	9 4	0 1		
00	OE Direct	00	484	0.0	00	00	00	00	
-	Wall COE Leases	98		98	04	08	9	80	-
_	OT Leases	98	190	98	90	98	08	90	•
	CAWF Leases	90	167	80	90	2	04	9	•
5 5	TOTAL CAPITAL LEASES	30		2	98	9	98	9	***************************************
-	EASEHOLD IMPROVEMENTS								
	Care and Discour Assess		****			5	**	99	
	COE Switchout	0	H18						
	COE Operator	0	H16	0	0	0	0	0	
	COE Transmission	0	H20	0	0	0	0	0	
		0	196	0	0	0	0	0	
	Can	00	100	00	00	00	00	0 0	
58	TOTAL LEASEHOLD IMPROVEMEN	108		9	108	2	2	98	
		-		-				-	
1 10	TPIS EXCL ACCT No 2690	\$3.153.757		\$2.417.963	\$27.029	\$656.012	98	\$51.954	4734.784

×

×

						-			
		-		Message Tele	Message Telephone Service	Pre	hivate Line		
Plant investment Detail	COMPANY	Allocator	and Other	InterLATA	INTRICATA	INSTATA	IntraCATA	INTRASTATE	
₹	(8)	(0)	(0)	(9)	6	(0)	8	6	
INTANGIBLE ASSETS									
Afocatie Acct. No. 2690	8384	1136	\$294	68	940	90	2	880	ŏ
Direct Appt No 2690	0	V100	0	0	0	0	0	0	o
Total Intangible Assets	1384		8284	13	880	9	2	840	0 ×
	****************		***************************************	***************************************					
OTHER TELEPHONE PLANT									
Held for Fut. Use - Alloc	10	1	80	20	90	90	90	20	0.8
Head for Fut. Uses - Direct	0	1	0	0	0	0	0	0	O
TPUC, Shart Incm - Alloc.	0	H35	0	0	0	0	0	0	OX
TPUC Sharterm - Direct	0	V124	0	0	0	0	0	0	o
TPUC, Long-term - Alloc	0	H35	0	0	0	0	0	0	ŏ
TPUC Long-term - Direct	0	7126	0	0	0	0	0	0	O.K
Tele Pit Adjust - Alloc.	0	H35	0	0	0	0	0	0	ŏ
Tele Ptt Adjust - Direct	0	V104	0	0	0	0	0	0	OX
	1		1:	1	1	1:		1	200
Total Other Telephone Plant	04		30	04	200	20	2	98	5

							rivestate			
					Message Telephone Service	hone Service	Priva	Private Line	*****	
	Feernes and Deferrals	COMPANY	Source	and Oper	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
	(*)	(8)	6	6	(9)	6	(6)	(40	(6)	
2	ACCUM DEPRECIATION, TPIS									
: :	Course Assess	1213 631	****	\$164.012	\$1.833	\$44.562	80	\$3.524	806 678	ò
	COE Sustaine	254.075		215.264	1.446	37,366	0	0	38.811	ŏ
	COE Operator	0	H18	0	0	0	0	0	0	×
=		106,991	H20	51.407	870	15,542	0	1,702	17,894	0
2		0	H25	0	0	0	0	0	0	0
2		1,006,623	H31	744,074	9.628	231,016	0	21.905	262.549	00
N	Other Plant	0	V135	0	0	0	0	-		5
32	Total Accum Depr., TPIS	\$1,543,920		\$1,174,757	\$13,556	\$328.475	2	\$27,132	\$369.163	0.8
22	ACCUR AMORTIZATION									
7.5	Accum Descentation Brilli	9	ная	90	90	90	2	9	08	9.0
	Accum	0	140	0	0	0	0	0	0	0 ×
2	Accum	0	1441	0	0	0	0	0	0	0
8	Acoum Amort, Other	0	V138	0	0	0	0	0	0	0 ×
	Tet Accum Americation	04		08	2	8	80	08	90	o
32	Total Accum. Dept JAmort	\$1.543.920		\$1,174,757	\$13.556	\$328,475	- 05	\$27,132	\$369,163	0
22										
12	ACCUM DEF INC TAXES, NET									
2 :	***************************************		****		**	9	98	9	9	80
9 5	COE Sustaine		21.10	0	0			0		×
	COE Operator	0	911	0	0	0		0	0	o
2	COE Transmission	0	H20	0			0	0	0	ò
7	IOT Equipment	0	H25	0	0		0	0 .	0 0	00
=	Cable and Wire Fac.	0	161	0	0	0		0	0	0 0
	Undassfed	278.917	V145	213,844	2,390	28.088	0	4,980	69,073	5
	Total Acoum Day Inc. Taxes	\$278.917		5213,844	\$2,390	858,088	2	\$4.595	\$65,073	0 ×

O1.48.18 PM Unter Telephone Company

				Priva	Private Line				
****** FCC PART 36 ******			99	nterstate	rau .	ntrastate	Canadad Asses		
Functional Distribution of Selected investments	COMPANY	Mensage Mensage	InterLATA	intraLATA	InterLATA	INTRIATA	Service	J#40	
3	(8)	(0)	(Q)	(9)	(A)	(0)	(H)	(3)	
13 TRAMS CCT EQUIPMENT									
15 Working Loops 15 Avg. Cost per Loop	1,595	1,533	20,00	0 81 801	0 41 601	105.18	0 81 801	105.18	0
18 CAT 4 13 Each Ln Invest	\$167,767	\$161.246	\$1,262	9	2	13.261	8	\$1,998	
20 21 Crout Terminations 22 Avg Cost per Termination	727	295	. 2	0 %	6420	2 2	6 22 0	64.24.0	0
24 CAT 4 23 Other UK	\$21.008	\$18,950	\$365	2	2	\$1,670	2	2	
27 CAMP INVESTMENT									
29 Working Loops 30 Loops Factor 31 CAT 1 Extrange CAMF	1,000000 1 000000 1 1,007,489	1,533 0 861129 \$1,631,505	0.007524	0 000000 0	0000000	31 0.019436 \$32.992	0000000	0.011912 \$20,221	0
33 34 Equivalent IX Circuit Miles 35 IX Cct Miles Factor 36 CAT 3 Interesch. CAMF	1,713 1,00000 154,507	1.495 0.872738 \$47,570	0.023935	0.000000	0 000000	0.103327 \$5,632	0 000000 0	0 000000	0

Union Telephone Company

							-				
	mine per flatte to mine	******	-		Message Telephone Service	Hone Service	Priva	Private Line			
	Physical Alreaton Factors	COMPANY	Alocator	and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE		
	(A)	(9)	(5)	(0)	(E)	(4)	(9)	(H)	8		
2:	Subscriber Plant Fact (SPF)	1 000005	SPF	0.750000	0.010027	0.239973	0 000000	0 00000	0.250000	0 ×	
225	Dail Equipment Mnutes (DEM)	1 000000	DEM	0.855788	0 005664	0.135548	0000000	0 000000	0.141212	8	
4	Conventation Minute-Miles	1 000000	CMM	0.554589	0.012960	0.332451	0 000000	0 000000	0.345411	×o	
	Convertation Minutes	1 000000	CM	0.652294	0.013946	0 333760	0 000000	0 000000	0.347706	×o	
	Subscriber Minutes (SLU)	1 000000	SLU	0.929394	0.002832	0.067774	0 000000	0 000000	0.070606	ó	
2											
. :	13P3 Processor Time	0,00000	125	0000000	0.000000	0000000	0 000000	0 000000	0.000000	×	
31		0000000	MSI	0,000000	0000000	0.000000	0000000	0.000000	0000000	×	
2		0 000000	WSA	0,000000	0 000000	0 000000	0.000000	0.000000	0 000000	×	
22	Wid Stand Work Sec., Comb	1 000000	WSC	1,000000	000000	0 000000	0 000000	0 000000	0 000000	ox	
23	COE CAT 2 Minutes	1,000000	C72	0.784725	0.005833	0.209442	0 000000	0000000	0.215275	0 ×	
. :	Contact To at 15 and	* 0000000		. Annual	0.000000	-				2	
201	MOU-M. Host/Remote	0000000	HRM	0000000	0 000000	0,000000	0 000000	0 000000	0000000	00	
2.5	CAMP CAT 4, WATS	0 000000	513	0 000000	0 000000	0 000000	0 000000	0 000000	0 000000	ox	
2											
2:	Equal Access MOU	0.000000	EAM	0.00000	0.000000	0.000000	0.000000	0.000000	0 000000	0 ×	
1	Course Salana	* ******				******			************	1	
3 5	EU Presubacterion Factor	0 000000	2002	0.000000	0 000000	0 0000000	0.000000	0000000	0.204349	2 2	
1	EU MTS & WATS Factor	1 000000	EMTS	0.735651	0.010574	0.263775	0 000000	0 000000	C SEAMO	×	
2	EU Access. Pit, and All Other Factor	1 000000	EPLO	0 735651	0.010574	0.253775	0 000000	0 000000	0.254349	×	
9	IX Special Access Factor	0,000000	ISPA	0 000000	0 000000	0 000000	0000000	0 000000	0 000000	×o	
9	IX Switched Access Factor	0.000000	ISWA	0 000000	0 000000	0 000000	0000000	0 000000	0 000000	OK	
:	IX Billing & Collection Services Factor	0 000000	180	0 000000	0 000000	0.00000	0 000000	0 000000	0.000000	OX	
2	Coin Revenue Percent	0 000000	CR	0 000000	0 000000	0 000000	0 000000	0 000000	0 000000	o	
2	Relative Toll/Local Mags	1 000000	PLW.	0.334773	0.001398	0.663829	0000000	0 000000	0.865227	OK	
3	Relative Users Percent	1 000000	RUP	0.666667	0.319963	0.013370	0,000000	0 000000	0 333333	OX	
2	CABS Percent	1 000000	CAB	0 500000	0.020055	0.479945	0 000000	0.000000	0.500000	OX	
2	Foreign Directories Percent	0 000000	0	0000000	0 000000	0 000000	0 000000	0,000000	0.000000	0.4	

0.233307 0.259718 0.000000 0.404781 0.000000 0.200000 0.215275 0.141212 0.152755 0.256203 0000000 0 0.233307 7000000 0.00000 0.000000 0.226581 0.267067 0.366078 0.019436 0.016474 0.016474 0 000000 0.000000 0000000 Private Line 0 000000 0000000 0 000000 0.000000 0000000 0 000000 000000 0.00000 0 00000 0.00000 0.00000 Intrastate 0.206263 0.290143 0.000000 0.208263 0.208263 0.200200 0.236767 0.230645 0 000000 0.318952 Wessage Telephone Service 0.008570 0.000000 0000000 0.009637 0.000000 0.008570 0.008570 0 000000 0.000000 0.000000 0.047125 0 020842 1019871 0.766693 0.000000 0.784725 0.858788 0.847245 0.741797 0 595219 0 595219 0 000000 0 739179 0.766683 0.766693 0.000000 0.732913 0.740282 0000000 0.633922 0 000000 1 000000 1 000000 1 000000 1 000000 0 000000 1 000000 0000000 1.000000 000000 1 000000 5 500000 0 000000 1,000000 1,00000 Internal Aboution Factors Total 'BiG THREE' Expenses Corporate Operations Expense CDE Operation
CDE Tandem Switching
CDE Local Switching
CDE Total Switching
CDE Total CDE
Total CDE TPIS, exis. Acct. No. 2590 Tot Bus Ofc. Cust Serv. Into Org. Term. CAT 1 Into Org. Term. CAT 2 Total IOT Support Assets Land and Support Assets Total Tanggle Assets Total Intanggle Assets Long-term PUC Net Telephone Plant Total Net Investment Capital Leases 8 Pit Head Fut Use Total Equipment CAWF CAT 1 CAWF CAT 2 CAWF CAT 3 CAWF CAT 4

Union Telephone Company M4818910

							- Contractor			
		-			Message Telephone Service	hore Service	Prince	Private Line	10404	
	Operating Expenses and Taxes	COMPANY	Alecator	and Other	InterLATA	IntraLATA	InterCATA	IntraLATA	INTRASTATE	
	(A)	(8)	0	(g)	(9)	(4)	(6)	(¥)	(0)	
2	PLANT SPEC OPER EXPENSE									
2 2	Network Support, Alloc	2	H14	2	9	90	2	2	0	0
2	Network Support, Direct	0	6710	0	0	0	0	0	0	0 ×
	Total Network Support Exp	2		2	9	2	04	2	04	ox
20	General Support, Alloc	\$15,754	*11	\$12,078	\$135	13,281	9	\$260	83,676	00
5.5	General Support, Direct	0	1517	0	0	0	0	0	0	ó
12	Total Ceneral Support Exp.	\$15,754		\$12,078	\$135	13,281	01	\$260	\$3,676	0 %
22	Central Office Eq. Alloc	\$94,650	H21	\$77,886	8198	\$15.608	04	\$537	\$16.764	0 ×
2	Central Office Eq. Direct	0	V153	0	0		0	0	0	0.0
28.5	Total COE Exp	894,650		\$77.888	8198	\$15,608	2	\$537	\$16,764	0 ×
22	Cust Premises Equip	98	H24	2	98	2	90	2	90	0 ×
	Corriess Pay Phone	01	815	0.0	0.0	0 0	0 0	0 0	0 0	× ×
22	IOT Direct	00	V157	0 0	00	00	00	00	00	00
	Total IOT Esp	3		2	2	2	2	80	2	OK
22	Cable & Wire, Alloc.	\$113,370	101	\$83,801	81,084	\$26,018	9	12,467	529,569	0 %
2	Cable & Wire, Direct	0	V159	•	0	•	0	0	•	0.8
2 2	Total C&MF Exp	\$113,370		\$83,801	\$1.084	\$26.018	2	\$2,467	\$29.969	ox
- 4	TOTAL PLT. SPEC OPER EXP	\$223,774		\$173,765	81839	106.944	2	13.284	\$50,009	o
8:		\$208,020		\$161,687	\$1,703	841.626	9	13,004	\$46,333	0 ×

				-	100	ritrastate			
****** FCC PART 36 ******	TOTAL	Saura	Internation	Message Telephone Service	hone Service	Print	Private Line		
Operating Expenses and Taxes	COMPANY	Alocator	and Other	IMMERIATA	IntraCATA	IMMUATA	INFELATA	INTRASTATE	
(4)	(8)	(0)	(Q)	(g)	8	6	96)	(t)	
NON-SPECIFIC OPER EXP.									
Oth Pit and Equip., Aloc. Oth Pit and Equip., Direct	80	H36 V177	00	20	20	20	20	30	
Total Oth. Pit. & Equip	9		2	9	2	2	2	9	
Network Operations, Alloc Network Operations, Direct	\$8.262 0	H33	86.334 0	140	11.721	20	8136	81,928	
Total Network Oper. Exp.	\$6.262		\$6,334	1.13	\$1,721	08	\$136	\$1.928	
Total Access Expenses	80	V180	2	98	2	2	2	2	
Depr., Support Assets	\$41.909	Н13	122,131	8358	\$8,728	2	2690	877.88	
	98.80	511	73,659	495	12,786	0	0	13,281	
	19.696	H20	14.610	188	****	0 0	•	0	
Den. IOT Equipment	•	H25	0			90		5.086	
Depr. PHFU	0	138	67,749	0	21.034	00	1,995	23,905	
Total Deprecuation Expense	\$240,199		\$188,150	\$1.915	\$46,965	2	\$3,169	\$52,049	
Amort, Tangible Assets	90	140	98	98	9	5			
Amon, intangible Assets	0	H41	0	0	0	20	2 0	200	
Does Assisted Amon	0.0	V189	0		0		. 0	0	
10100 000000000000000000000000000000000	0	0410	0	0	0	0	0	0	
otal Amortzation Exp.	2		2	2	2	2	2	2	
Total Depr. and Amort.	\$240,199		\$188,150	\$1.918	\$46,965	2	\$3.169	\$52,049	
TOTAL NON-SPEC, OPER, EXP.	\$248.461		\$194 484	£1 044	******	:	******		

0 × \$53,977

					Z.	ritrastate		
				Message Telephone Service	one Service	Priv	Private Line	*****
Operating Expenses and Taxes	COMPANY	Allocator	and Other	InterLATA	IntraLATA	InterLATA	INTRIATA	INTRASTATE
3	(8)	(0)	(0)	(g)	(4)	(0)	(£)	(3)
CUSTOMER OPERATIONS EXPENSE								
Varieting, Allocable Varieting, Direct	11,036	G35 V192	\$764 0		1263	20	20	\$274
Total Marketing Expense	\$1.038		\$764	118	1263	9	30	\$274
Operator Service, Alloc Operator Service, Direct	\$1.853	V194	\$1,853	20	20	80	30	20
Total Operator Service	\$1,653		\$1,853	9	9	2	2	2
Classified Directory Aphabetical Directory Foreign Directory	3,709	V195 045 046	3,447	8:0	251	200	200	220
Total Directory	\$3,709		\$3,447	114	15281	9	2	\$262
Bus, Otc., EU Presubscription	2	900	0\$	94	98	20	9	20
Bus Ofc. EU MTS & WATS	926.14	631	30,850	9	10,642	00	00	4 713
58	0	629	0		0		0	
Bus Ofc. IXC Switched Access	0	040	0	0	0	0	6	0
Bus Ofc. IXC B & C Services Con Collect & Admin	00	33	00	00	00	00	00	00
Total Business Office	\$50,765		\$43,966	\$632	\$15,167	2	2	\$15,799
Cust Sec Deed	2	V205	9	2	2	2	2	20
Cust Serv. Mag Process	969'6	3	3,313	= !	6,569	0 0	0 0	6.583
Cust Serv. Other B&C	26.294	33	13.147	527	12.620	00		13,147
Cust Serv. EU Common Line	0	V209	0	0	0	0	0	0
Total Customer Service	78.65		\$24.643	14.488	\$19.353	98	9	\$23,621
Total Bus Ofc., Cust Serv	\$108,229		\$68.609	15,100	\$34.520	2	2	\$39,620

Union Telephone Company M4818410

								intrastate		-	
Control of the Control of Contr		**************************************	TOTAL	Source	interstate	Wessage Teleph	one Service		ste Line	TOTAL	
Part		(4)	(0)	10	0	(E)	(4)	(6)	(H)	(3)	
Total Colore Cost Law Total Colore Colo	22	00	918	74.8 V211	1114 0	**	658	80	20	800	00
No. Control Control	22	Total Other Cust. Serv.	\$185		1112	100	159	2	2	188	OK
No. No. No	222	TOTAL CUSTOMER OPER EXP	\$115,014		\$74,790	161.31	\$35.0P4	9	2	\$40.224	ó
12 12 12 13 13 14 14 15 15 15 15 15 15	211	*BIG-THREE" EXPENSES									
12 12 12 12 12 12 12 12	2.5	Total Die Some As School	\$308.030	***	4161 687	81 703	541 626	90	\$3.004	\$46.333	×
This colores Created 15 15 15 15 15 15 15 1	10	Total Network Open Exp.	6.262	. 59	6,334	11	1,721	0	136	1,928	×
CONTROLLEGE		Total Customer Operations	115,014	161	74.790	5,131	35,094	0	0	40.224	0.8
Control of Marked Cont	200	TOTAL '81G THREE' EXPENSES	\$331.296		\$242.811	\$6,905	\$78,440	2	13,140	\$89.485	0 ×
Chies delivered policy 135.73 H55.9 H51.73		-									
		Exec and Planning, Albe. Exec and Planning, Direct	\$235.773	H30 V213	\$172,801	11.9.14	\$55,823	20	12,235	\$62.972	00
Administration of the control of the contro		Total Exec and Planning	\$235,773		\$172,801	21.914	\$55,823	2	12,235	\$62,972	o
Activate Location (Location Control Con	25	Admin & Canada Abbusha	4143.841	HEO	\$105 423	\$2 998	250 603	98	\$1.363	538.418	0
Total Actions and States Total Actions and States Total Action	=	Admin & General Direct	18,541	V231	4.187	0	14,354	0	0	14,354	0.4
TOTAL CORRESSANCE TSS 155 FREATY TF 917 SIG-LEA TO 5359 TST 3549	20:	Total Admin. and Gen.	\$162,382		\$109,610	82.998	\$48.411	2	\$1,363	\$52,772	o
15		TOTAL CORPORATE OPERATIONS NON-INCOME TAXES	\$51,860		114 282 411	\$7.912	\$10×20	2	13,596	#118,744	ŏ
TOTAL OFFICE COP AND CAMES \$188,774 \$278,734 \$18,870 \$132,897 \$10 \$10,173 \$130,040	295	Non-income Taxes, Alocable Non-income Taxes, Direct	0.00	H36 V233	100	20	F.º	80	20	£°	90
TOTAL OPER EUP AND TAXES \$885.74 \$10.773 \$10.073 \$200.040	2211	-	0.00		124	2	148	2	2	H	ŏ
	2.10		\$965,774		\$725,734	\$16,870	\$232.997	2	\$10,173	\$260,040	o

			,	Julion : elephone Company	tues.				
intalATA Revenue Requirement Summary	Part 36 IntraLATA Total	Source	Common	Local Switching	information	Common Transport	Baling and Collection	Other	
(A)	(8)	(5)	(Q)	(E)	(8)	(0)	640	(1)	
Net Investment Rate of Return	\$221,335	875 879	\$167,205	10.70%	10.70%	\$35,842	\$0 to 70%	\$31,178 10,70%	00
Return on flate Base	\$34,383		\$20,031	191'181	2	\$3,835	8	\$0.336	OX
NFUDC TC Amerization Other Return Adjustments	(1.892)	N37 N37 Direct	(1,207)	0.00	000	(186)	000	(182)	000
ver Resum	\$32,491		\$18.824	\$6,861	2	\$3.651	2	\$3.154	0
nterest Expense	12.473	N67	7,267	2,605	00	1.391	00	1,210	00
Repreciation Adjustment Wher Income Adjustments	50	N37 Dresct	00	00	00	00	00	00	99
Mer Tax Income	\$20,018		\$11.558	14,256	2	12,260	98	\$1,544	0 ×
State Income Taxes	04	22	0	0	0	0	0	0	0.8
ederal income Taxes perating Expenses and Taxes	238.646	250	3,919	50.558	0 88	25.953	40.702	21.542	0
Incollectores Other Revenue Adjustments	00	Deed	00	00	00	00	00	00	00 X X
Saus for Gross Recepts Tax	279,815	279 815 16+31+32+33	123.250	59.162	589	30,554	40,702	25,537	
Gross Recepts Tax	14,865	33	650	3,144	33	1,623	2,162	1,357	0.8
TOTAL REVENUE REQUIREMENT	8262,789		\$128.591	\$62,006	\$620	131,894	\$42.864	\$26,712	

	-			once response company	fresh.				
intraLATA investment Summary	Part 36 IntraLATA Total	Source	Common	Local Switching	information	Common Transport	Pilling and Collection	9400	
83	(8)	(0)	(0)	(3)	(4)	(0)	8	(3)	
C) Land and Support Assets	\$114.577	173	\$21,875	143,229	4	\$24,849	2	\$24.623	o
S Central Office Equipment is into Term (Ong Equipment 7 Cable and Whe Pacifins	\$148.232 0 445.956	857	800 MCR 0 0 718 195	\$76.467	200	\$28.140 0	800	14.03	000
TOW COE, IOT, CAMP	\$554.188		M30.212	\$75,467	3	\$43.955	2	563.555	, ×
1 Total Tangible Assets	90	1917	2	90	2	2	2	2	0
3 Total Tale Pt. ex intang.	8708.786 86	1344	\$452,087	\$119.696	20	\$68.604	20	\$68,178	××
6 Total Plant in Service	\$708.862		670 073	****		1	1		
7 Total Pit Held Future Use	0	1,147	0	0	20	200,813	90	\$66,186	× ×
Total ST PUC	0.0	1163	0	0	0	0	0		×
O Total Fit Adjust	00	100	00	0.0	00	00	00	00	× ×
TOTAL TELEPHONE PLANT	2704 842		***************************************	-	1		1	1	5
						200,000	2	360,186	0.8
5 Acoum Depr. Pit in Serv	355 607	1423	244 584	47 240				-	-
6 Accum Depr. PHFU	0	M27	0	0		0	90	33,939	200
Accum Amort Tangible Pit.	0	MZB	0	0	0	0	0		×
Accum Amort Intangoles	0 1	M29	0	0	0	0	0	0	o x
	62 683	200	38 683	0 500	0 0		0 (0	OX
2 plus						-		0.000	5
Other Assets	0	Direct	0	0	0	0	0	0	×o
S NET TELEPHONE PLANT	\$290,962		\$167,576	\$61.914	2	\$32.654	2	\$28.217	×o
Class B RTB Stock	7 006	****	****			1			
8 Materials and Supplies	14.335	1173	771.6	2.421	> 0	1,100	0 6	769	200
-	8.442	1175	5,385	1.438	. 0	820	> 0	200	000
50 Equal Access investment	0	1111	0	•		0	. 0		00
S2 NET INVESTMENT	\$321.338		\$187,205	\$67,111	2	235 842	8	E31 178	×
	***************************************						-	-	5

			5	Control and date of the	-			
IntraCART 69 ***********************************	Part 36 IntraLATA Total	Source or Apportion	Common	Local	Information	Common Transport	Billing and Colection	340
8	(8)	(0)	(0)	(8)	(6)	(9)	(H)	ω
LAND AND SUPPORT ASSETS								
Land Assets, Wessage Land Assets, Private Line	120	820	289	572 45	00	2%	00	22
Total Land Assets	\$1.636		1312	1198	2	8388	04	5352
Support Assets, Message Support Assets, Private Line	8104,663	8 KG	1951	3,124	20	1,795	20	122.462
Total Support Assets	\$112,942		121 563	\$42,612	90	834.495	98	\$24,272
Total Land and Supp. Assets	\$114.577		\$21,875	\$43,229	2	824.849	90	\$24,623
CENTRAL OFFICE EQUIPMENT								
Operator Sys., DA.	20	66	00	00	00	00	00	00
Total Operator Systems	08		2	2	2	08	9	8
Tandem Switching Tandem Assigned	\$21.815	(G) Direct	20	20	90	E21,815	20	20
Total Tandem Switching	\$21,815		2	2	9	\$21,815	100	26
Local Switching Local Assigned	\$76.467	(g) (g)	20	\$76,467 0	20	20	20	30
Total Local Switching	\$76.467		2	\$76.467	2	9	2	98
Total Seliching	\$98.262		98	\$76.467	9	\$21,815	92	2

** * ** * *

** * ** * ** *

intraCATA investment Detail	Part 36 IntraCATA Tytel	Source or Appendian	Common	Local Switching	intermation	Common Transport	Billing and Culection	. *46 0	
(A)	(8)	(0)	(0)	(E)	(9)	(0)	(H)	8	
COE Exch Trust	9	Deed	80	80	08	98	9	05	-
COE Exch. Line - Message	38.695	(Q)	38.695	0	0	0	•	0	
COE Exch. Line - Pt. etc.	3,261	(0)	0	0	0	0	0	3,261	
COE Evol. Line - Assigned	0	Direct	0	0	0	0	0	0	
COE Interexchange Message	6.325	(0)	0	0	0	6.325	0	0	
COE Intereschange, Pt.	1,670	(1)	0	0	0	0	0	1,670	
COE Interexchange, Assigned	0	(0)	0	0	0	0	0	0	
COE H/R Message	0	(6)	0	0	0	0	0	0	
COE HR Assigned	0	Direct	0	0	0	0	0	0	
Total COE Transmission	149.950		\$38.695	104	90	\$6.325	2	16.93	
Total Central Office Equip	\$146.232		\$38.665	\$76.467	98	091 803	9	14 011	
101 EQUIPMENT									
Public Telephone	2	1443	90	08	28	98	9	10	
Coinless Pay Phone	0	(Q)	0	0	0	0	0	0	
Customer Premises Equipment	0	NEO	0	0	0	0	0	0	
Total IOT Equipment	30		02	08	30	2	98	98	
the same of the same and the same same									
CABLE AND WINE PACIUTIES									
Exchange PL and WATS	\$32.992	(1)	08	30	08	08	08	\$32,992	
Exchange Message	291.517	(g)	391,517	0	0	0	0	0	
Exchange Assigned	0	Direct	0	0	0	0	0	0	
Total Exchange Line CAMF	\$424.509		\$191,517	2	90	2	9	\$32,992	
Exchange Trunk, Message	8	Direct	9	08	08	08	2	30	
Exchange Trunk, Pt.	0	Deed	0	0	0	0	0	0	
Total Exchange Trunk CSWF	98		2	2	2	2	2	98	
Intereschance Message	215.815	101	65	98	98	215.815	9	9	
Intereschange PL, WATS	5.632	0	•	0	0		0	5,632	
Interexchange Assigned	0	(0)	0	0	0	0	0	0	
Total Interexchange CAWF	\$21,447		2	2	2	\$15,815	2	\$5,632	

Charles Printers Co.

IntraLATA Investment Detail	Part 36 IntraLATA Total	Source or Apportion	Common	Local	information	Common Transport	Billing and Collection	**	
8	(8)	0	(0)	(9)	(8)	6	(94)	6)	
HIR CENT Message HIR CENT WATS	200	@e	200	200	200	200	200	200	
HOH CANAL AMOUND	0	Deed	0		0	0	0	0	
Total Host/Remote C&WF	08		80	20	08	80	08	04	
Total Cable and Wire Facil	2445 544		\$391.517	98	9	416.815	60	458 654	
ANGIBLE ASSETS									
Land and Support Leases	04	NZB	0	0	0	0	0	0	
	**	**						:	
COE Coperator Control anno	2 0	77	2 0	2 0	0.0	2 0	2 "	2 "	00
COF Local Switching Leases	0	30		00	0.0		0 00	00	
COE Transmission Leases	0	68	0	0	0	0	0	0	
Tare (200 1 annual)	18		1:	1	1:	1:	1:	1	
100 000 000	2		2				2	2	5
IOT Equipment Leases	90	7.0	0	0	0	0	0	0	
C&MF Leases	a a	117	0	0	0	0	0	0	
Sales Constant annual			*	**	*				
TOTAL CARRIES								2	
Leasehold Impr., Alloc.	08	N37	0	0	0	0	0	0	o
Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	
Total Leasehold Improvementsa	04		98	04	90	80	80	9	
Total Tanoble Assets	05		98	90	9	98	9	80	
		1000		1000					
TOTAL INTANGIBLE ASSETS	***	N37	100	118	20	2	2	2	

				5	non Telephonis Company	pany				
	PCC PART 69 ***********************************	Part 36 Infest,ATA Total	Source or Apportion	Common	Local	information	Common Transport	Baing and Collection	Other	
	3	(9)	0	(0)	(9)	(6)	(5)	£	6	
	PLANT UNDER CONSTRUCTION									
	Short-term Long-term	80	N N N N N N N N N N N N N N N N N N N	20	0.0	20	30	g °	go	
	Total Pt. Uniter Const	80		2	9	10	2	2	2	
:::	TELEPHONE PLANT ADJUSTMENT	0	146	2	08	98	08	90	90	
17.	CLASS B RTB STOCK	\$7,996	N37	\$5,100	\$1,350	9	8778	98	\$769	
	MATERIALS AND SUPPLIES	\$14,335	1637	19.144	\$2,421	04	\$1,392	2	\$1,379	
	CASH WORKING CAPITAL	29 442	101	\$5,365	\$1,426	90	\$620	2	5812	
11	EQUAL ACCESS INVESTMENT	90	Direct	8	2	9	2	90	90	

×× × × × ×o

				5	Joion Telephone Company	pan,				
	PCC PART 69 ****** IntraLATA Reserves and Deferrals	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local	information	Common Transport	Billing and Collection	3400	
	(v)	(8)	(5)	(0)	(g)	(4)	(0)	0+0	8	
2:	ACCUM DEPRECIATION, TPIS									
		******	-	******	*******					1
0 :	Support Assets	248,076	828	\$9,179	\$10.139	04	\$10,427	20	\$10,332	ŏ
2 2		37.386		0 0	29.072	0 (8.294	0 1	0	0
:		*****	***		0 0	0.0	0	D (0	5
9 9	OF Fairmen	17.244	207	13,359	0 0	0 0	2.184	0	1,702	× :
: 5		****		200000				0 4	0	5
12	-	0	1437	0		0 0		9 0	21,903	50
23		-		-	-	-	-	-	100000000000000000000000000000000000000	5
23	Total Accum, Depr., TPIS	\$355,607		\$244.584	\$47,210	08	\$29,673	80	\$33,939	ŏ
173	ACCUM AMORTIZATION									
2										
27	1	20	N37	08	30	01	90	20	05	OX
2	Accum Amort.	0	N37	30	30	20	24	80	98	o
2	Accum. Amort.	0	1637	10	90	30	90	08	90	o
2:	Accum Amort, Other	0	N37	9	2	80	04	05	20	ŏ
5	Α,	-		1	-	-	-	-	***************************************	
22	Tot Accum Amortanion	20		2	2	98	2	90	2	ŏ
3	Total Accum Depr JAmort	1055.607		\$244,584	\$47,210	05	\$29,673	20	\$33,939	o
2										
12	ACCUM DEF INC TAXES NET									
*										
2		05	N28	90	05	08	90	- 20	- 20	×
9		0	141	0	0	0				×
=		0	132	0	0	0		0	0	OX
4		0	997	0	0	0	0			×
Ç	-	0	178	0		0	0	0	0	OX
;	-	0	1117	0	0	0	0	0	0	ŏ
\$	Undassified	62,663	1437	39,982	10,586	0	6,045	0	6,030	ŏ
2				-	-	-	-	-	-	
	Total Acoum Def Inc. Taxes	\$62,663		\$29,962	\$10,586	20	\$40.045	22	\$6.030	ŏ

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Apportantment Factors	Part 36 IntraCATA Total	Source	Common	Seatthing	information	Common	Baing and Collection	8	
(4)	(8)	(0)	(0)	(2)	8	(0)	E	ω	
13 Central Office Equipment	\$148.232	1,70	\$38.695	\$76.467	98	\$28.140	98	\$4.931	o K
14 Info Origi Term East	0	178	0	0	0	0	0	0	OK
15 C&W Facilities	445,956	1117	391,517	0	0	15,815	0	38,624	OX
91	-		-	ment out the same	-	-	1	-	
17 Total	\$594.188		\$430.212	\$76.467	04	\$43.955	08	\$43.555	×o
18 Factor	1 000000		0.724033	0.128691	0 000000	0.073975	0000000	0.073302	O.K
								*******	-
20 Sum Sw. Trans, Other	\$163,976	17	2	\$76,467	20	143,955	2	M3.555	×
21 Factor	1 000000		0 000000	0.466327	0 0000000	0.266057	0 000000	0.265617	0 ×
	********	1.50	******	476.467		678 140	**	£4 631	×o
		178	0	0				0	×
24 CAMP Fort Fuch Message	54.430	1117.83				15.815		38.624	×o
			-	-	-	-		-	
7 Total	\$202.671		\$38.695	\$76.467	2	\$43.955	2	\$43,555	OX
28 Factor	1.000000		0 190923	0.377294	0 000000	0.216878	0 000000	0.214904	OX
O General Support Facilities	\$114.577	125	\$21,875	\$43,229	20	\$24,849	2	\$24,623	×
11 Central Office Equipment	148,232	13	38,695	78,467	0	28,140	0	4,931	o x
12 Info Orig / Term Egpt.	0	**	0	0	0	0	0	0	×o
13 CSIN Facilities	445,956	115	391,517	0	0	15,815	0	38.624	ox
14 Equal Access Investment	0	1117	0	0	0	0	0	0	×
**	-			1	1	-	1		-
M Total	\$708,766		\$452.087	3119.696	04	100.004	2	208.78	× 0
•	1 000000		0.637852	0.166879	0 000000	0.097076	0.000000	0.096193	200
	2840 587	*	5455.047	8110.686	2	204 804	9	10	×o
A Easter	. 000000		0.705710	0.186863	0000000	0.107408	0.000000	0 000000	×
~	1 000000	Drect	0 000000	0,000000	0 000000	1,000000	0 000000	0.000000	OX
43 IOT Cat 1 Factor	1 000000	Direct	1,000000	0.000000	0 000000	0 000000	0 000000	0.000000	×o
								-	7
15 Total TP15	\$708.852	979	2452,142	\$119.710	2	200.013	2	200.100	200
_	1 000000		0.00100	O Joseph B	O December	O'Oarnia	D. Granner	0.000.00	3

12-Way-98

Appriorment Factors	Part 36 IntraLATA Total	Source	Common	Local	information	Common Transport	Saling and Collection	340	
3	(8)	(0)	(0)	(9)	(6)	0	(H)	(1)	
interstate Equiv. Factor VML Std Wark Seconds	0.00000	Deed	0 000000 1	0 000000 0	0 000000	0000000	0000000	0000000 0	00
"BIG THREE" Expenses Factor	1.000000	1710	531.410	0.196585	\$252 0.003125	98,395	917,410	\$7,285	o
Net investment Factor	\$321,335	113	\$187,205	0.208851	0 000000	835.842 0.111540	0 000000	0.097025	00

Union Telephone Company

Operating Expenses and Taxes	Part 36 InstallATA Total	Apportion	Common	Setting	information	Common Transport	Billing and Collection	980	
(×)	(8)	0	(0)	(g)	(6)	(6)	(4)	(1)	
PLANT SPEC OPER, EXPENSE									
15 Network Support, Alloc 16 Network Support, Direct	000	N37 Deect	20	80	00	80	20	80	00 X X
18 Total Network Support Exp.	08		04	2	98	2	2	2	0 ×
General Support, Alloc General Support, Direct	12,541	N30 Direct	9476	11,336	90	8768	20	19761	00 X X
Total General Support Exp.	19541		\$676	\$1,336	2	8768	2	1948	0.0
Central Office Eq. Noc Central Office Eq. Direct	\$16.145	Direct	# 214 0	\$6.328	20	\$3,065	20	1837	00 X X
Total COE Exp	\$16,145		\$4,214	\$8,328	2	13,065	2	\$537	, ,
Cost Permises Equip 21 Other IOT 22 IOT Deed	200	53.8	200	200	200	200	200	200	000 XXX
Total IOT Exp	08		2	2	2	2	2	2	o ×
Cable & Wire, Aloc Cable & Wire, Direct	828.485 0	N33 Deect	\$25,008 0	20	90	010.18	80	12.467	00 x x
Total CAWF Exp.	\$28.485		\$25.008	2	2	\$1,010	2	\$2,467	o.k
TOTAL PLT SPEC OPER EXP.	\$48,170		\$29,898	19.64	2	PA.M3	2	\$3,765	o
TOTAL PLT SPEC SUPPORT	\$44,630		\$29,222	\$8,328	2	\$4,075	98	\$3,004	0 ×

12-1/19-98

Operating Expenses and Taxes	Part 36 IntratATA Total	Apporten	Common	Local Switching	information	Common Transport	Billing and Collection	*40	
(A)	(8)	(0)	(Q)	(E)	(6)	(6)	(3)	(0)	
NON-SPECIFIC OPER EXP									
On Pt and Equip. Aloc On Pt and Equip. Direct	20	N18 Direct	20	20	90	20	20	90	00
Total Oth. Pit. & Equip	9		2	2	2	2	9	98	o
Network Operations, Alloc Network Operations, Direct	\$1,657	Deed Deed	11.34	8238 0	20	8137	20	800	00
Total Network Open. Exp.	\$1,857		11.344	8538	2	\$137	8	8138	0.X
Total Access Expenses	80	Direct	2	01	20	2	9	90	0 ×
Depr., Support Assets	\$9.410	123	81,798	13,554	08	\$2,043	2	\$2.024	o
Depr. COE Senthing	12,786	**	00	9,948	00	2,838	00	00	00
Dept. COE Transmission	4.901	168	3.797		0	621	0		o
	0	178	0	0	0	0	0	0	o
Depr. CAW Facilies Depr. PHFU	23,029	200	20,218	00	00	617	00	1,995	00
Total Depreciation Expense	\$50,134		£25.812	\$13,501	2	16,318	9	14.502	o
Amort. Tangible Assets	08	1141	2	2	2	8	98	2	0,0
Amort, Intangible Assets	0	1144	•	0	•	0	0	0	ox
Other Amortization Direct Assigned Amort	00	Drect	00	00	00	00	00	0.0	00
Total Amortization Exp.	2		2	2	2	2	2	04	0.8
Total Depr. and Amort.	\$50.134		\$25,812	\$13,501	08	\$6.318	9	PA.502	o
TOTAL NON-SPEC OPER EXP	181.991		\$27,157	\$13,740	30	\$6.455	8	\$4,636	0.K

Union Telephone Company

	Total	Apportion	Common	Seliching	information	Transport	Collection	J#460	
3	(8)	0	(0)	(9)	6	(6)	(H)	(0)	
CUSTOMER OPERATIONS EXPENSE									
	8263	N37	8168	1	2	126	2	52	00
		1	1	1	-	1	1	1	
109 Total Marketing Expense	\$263		8915	1	2	126	2	828	×
	2	1991	9	08	08	08	0.0	80	0 ×
112 Openitor Service Direct	0	Direct	0	0	0	0	0	0	0 ×
114 Total Operator Service	9		2	98	98	8	2	2	OX
116 Classifed Dearthry	9	Died	98	98	08	98	98	90	OX
	251	(F)	0	0	251		0	0	OX
-	0	Direct	0	0	•		0	0	OX
	-		-	-	-	-	-	-	
120 Total Directory	1521		2	92	1251	2	2	0	o
Pus. Otc., EU Presubscription	0	240	2	2	2	98	2	2	0.8
123 Bus Ofc. Reserved	0	(1)	0	0		0	0	0	OX
Bus Ofc.	0	(H)	0	0		0	0	0	OX
Bus Ofc. B	10.642	(4)	0	0	0	0	10.642	0	, o
Bus Ott	0	60	0	0		0		0	×
Bus Ofc.	0	(1)	0	0	0	0	0	0	ŏ
But Ofc.	0	240	0	0	0		0	0	×
94 06	0	9	0 .	0 .		0 .	0 .		00
130 Bus Ofc. Con Collection & Administr 131 Bus Ofc. Reserved	00	(0)	00	00	00	00	00	00	50
132	-		-	-	-	-	-	-	
133 Total Business Office	\$10,642		2	2	2	2	\$10,642	2	0,4
	***	1990					****	•	3
	-	900					7		
	12 630	N24		****		3383		3362	×
Cust Serv	0	(H)			. 0			0	ox
	-		-	-	-	1	-	-	
140 Total Customer Service	\$19,353		90	\$5,885	2	53,363	\$6.733	13,352	ŏ
142 Total BO, CS, OS, De	\$30,247		2	\$5.865	1528	\$3,363	\$17,376	\$3,352	ox

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Union Telephone Company

Operating Expenses and Taxes	Part 36 IntraCATA Total	Apportion	Common	Setting	Information	Common Transport	Billing and Collection	00	
(8)	(8)	(0)	(Q)	(E)	(F)	(0)	(H)	(0)	
Other Cust Serv. Alloc Other Cust Serv. Drect	858	142 Deect	20	:0	80	00	ă°	20	00
Total Other Cust Serv	159		80	1	8		101	0	0
TOTAL CUSTOMER OPER EXP BIG-THREE EXPENSES	\$30.569		8915	15,941	1252	D.415	\$17,410	13.384	ŏ
								The second	
Total Pit Specific Exp.	548,170	41	\$29,698	19 664	2 *	1,000	90	13,765	000
Total Customer Operations		163	169	5.941	282	3,415	17,410	3,384	ô
TOTAL "BIG THREE" EXPENSES	\$40.596		\$31,410	215,844	1252	88.385	\$17,410	0.285	o
CORPORATE OPERATIONS EXPENSE									
Exec and Planning, Albo. Exec and Planning, Direct	\$58.058 0	Direct	\$22,627	\$11,413		18,047	\$12.541	15.248	00
Total Evec and Planning	\$58.05/		\$22,627	\$11,413	1918	\$8.047	\$12.541	\$5.248	o
Admin. & General, Allocable Admin. & General, Direct	14.354	Direct	\$13,804 5,594	2,822	Ē*	1,495	3,101	1,297	00
Total Admin and Gen	\$49,774		818,398	\$9,785	8118	15,164	\$10,752	M.19	o
TOTAL CORPORATE OPERATIONS NON-INCOME TAXES	\$107,832		M2.025	\$21,198	1837	M1.222	133,283	19,747	
Non-income Taxes, Alocable Non-income Taxes, Direct	£°	Drest	88	10	80	20	20	10	000
Total Non-income Taxes	183		183	111	2	=	2	2	o
TOTAL OPER, EXP. AND TAXES	\$238,646		100,992	880,558	1589	\$25,953	\$40.702	\$21,542	

			5	Ottor I Beginner Company	-			
FCC PART 69 ****** Inter.ATA Revenue Requirement Summary	Part 36 interLATA Total	Source	Common	Setting	information	Common Transport	Billing and Collection	80
(A)	(8)	(C)	(Q)	(9)	8	(0)	3	(0)
Nel Investment Rate of Return	\$12.570 10.70%	250	10.70%	\$3.086 10.70%	08 207.01	10.70%	10 70%	10.70%
Return on Rate Base	\$1,345		1872	\$330	2	\$142	9	2
APUDC ITC Amontanion	(72)	25	(81)	0 (1)	000	90	000	001
Other Return Adjustments Net Return	\$1,273	2	128	913	2	\$136	2	9
Interest Expense Captalized Payrull Taxes	8474 0	191	308	110	00	80	00	00
Depreciation Adjustment Other Income Adjustments	00	T37 Direct	00	00	00	00	00	00
After Tax Income	18187		\$513	81189	8	188	2	2
State Income Taxes	285	22	85	25	20	22	20	20
Operating Expenses and Taxes Uncollectibles Other Revenue Adjustments	18881	Direct Direct	100	2.299	200	800		000
Saxs for Gross Receipts Tax	18293 1	18.293 16+31+32+33	4 985	2.695	п	1,128	9.464	0
Gross Receipts Tax	808	37	7.	3.	•	3	106	0
TOTAL REVENUE REQUIREMENT	\$19.190		\$8,198	12.034	ă	81,179	39,965	8

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interLATA investment Summary	Part 36 InterLATA Total	3	Common	Local Switching	information	Common Transport	Biling and Collection	***	
(A)	(g)	(0)	(g)	(6)	3	(0)	(H)	(1)	
Land and Support Assets	14.30s	R25	\$1,121	\$2.216	98	\$1,032	2	2	0 ×
	******	0.00	*****	20110	60	600	98	98	OX
Central Crick Equipment	0	87.8	0	0	0	0	0	0	×0
Cable and Wire Facilities	16.978	R117	16,359	0	0	617	0	0	o
TOUR COE, IOT, CAMP	\$22.659		\$17.976	13,195	9	\$1,488	2	2	0
Total Tangble Assets	2	Ries	9	2	8	2	2	2	o
	*******		********	******	**	******	5	5	×c
Total Tale Pit ex Intang	820,758	B144	2 3		0	0		0	×
	-		-	-	1:		1:	-	
Total Plant in Service	\$27,032	******	119 100	20.412	200	35.35	2 "	2 "	6
Total Pit Held Future Use	0 .	1147	0 0	0 0	0 0	00	0 0	0	00
TOTAL ST PUC		20.00		9 6	. 0				×
Total Tel Pit Adjust		R163		0	0	•	0	0	ŏ
	-		-				5	3	×
TOTAL TELEPHONE PLANT	\$27,032		118.100	******					
									-
•	13,556	\$23	10.307	2,145	0 0	1,105	0 0	00	00
		527	0	0 .					6
		928			0 0				2
Accum. Amort intangities	0 6	200			0		. 0		o
Acoum Del Inc Taxes Net	2390	547	1,689	613	0	223	0	0	ŏ
370		-					0	0	OX
Other Assets		Descr	-	-	-	-	-	-	
NET TELEPHONE PLANT	\$11,086		\$7,104	\$2,789	2	\$1,193	2	2	o
								September 1	1
Class 8 RTB Stock	300	R171	213		0 6				50
Materials and Supplies	2 :	2112		100	0 6	. 5		. 0	×
Equal Access Investment		R177	0	0	0	0		0	OX
	100		10.00	23.046	9	10.13	2	2	OX
NET INVESTMENT	414.810		-	-					

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							The second secon	-	
interLATA investment Detail	Part 36 InterLATA Total	Source or Apportion	Common	Local Santching	Information	Common Transport	Billing and Collection	Other	
(%)	(8)	(0)	(Q)	(E)	(4)	(0)	(H)	8	
LAND AND SUPPORT ASSETS.									
Land Assets, Message Land Assets, Prosts Line	200	22	90	505 0	20	818	20	20	00
Total Land Assets	162		818	102	2	\$118	9	2	0,4
Support Assets, Message Support Assets, Private Line	4.307	22	\$1,105	\$2.184 0	00	\$1,017 0	00	20	0 0 0 × ×
Total Support Assets	\$4,367		\$1,105	12.184	2	\$1012	98	80	OK
Total Land and Supp. Assets	54.369		\$1,121	\$2.216	8	\$1.032	2	2	0 ×
CENTRAL OFFICE EQUIPMENT									
Operator Sys. DA Operator Sys., Deer	20	€8	00	20	20	80	20	20	××
Total Operator Systems	2		101	2	2	2	9	2	o
Tanden Seltonig Tanden Assoned	8098	(O) (O)	20	20	20	8098	20	80	00 00
Total Tendem Switching	8908		98	2	2	8098	08	2	0 ×
Local Seltching Local Assigned	\$3,195	Derect (E)	20	13,195	30	20	20	80	00
Total Local Switching	83,195		2	13,195	2	2	2	2	o k
Total Switching	\$3,803		2	\$81.195	2	8098	9	2	OK

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The section of the	interLATA investment	Part 36 InterLATA	Source or	Common	1000		Common	Billing and		
	Detail	Total	Apportion	*	Switching	Information	Transport	Collection	100	
2	3	(4)	(2)	(0)	(2)	14	(0)	141	***	
	COE Each Trunk	26	Direct	2	2	08	90	04	08	
	COE Exch Line - Message	1,617	(Q)	1,617	0	0	0	0	0	
	COE Exch. Line - Pt. etc.	0	(1)	0	0	0	0	0	0.	
	COE Exch. Line - Assigned	0	Oract	0	0	0	0 1	0 1		
	COE Interexchange, Message	7.	(0)	0.0	0 0	0.0		0 6		
	COE Interexchange, Pt.	0.0	E	0.0	0.0	0.0				
Company Comp	COE INSPERIOUS ASSOCIATION		20					0		
	DE HR Assgred	00	Direct		00					
## (Part Part Part	Total COE Transmission	\$1.881		\$1.617	98	9	8284	2	98	0 ×
1 1 1 1 1 1 1 1 1 1	Total Central Office Equip	15,684		\$1.617		2	1872	98	98	o
1 1 1 1 1 1 1 1 1 1	OT EQUIPMENT									
Compared	Adde Talantona	9	140	10	98	9	2	2	90	
100 100	Corriess Pay Phone		(Q)	0	0		0	0	0	
### CANOLITIES	Customer Premises Equipment	0	160	0	0	0	0	0	0	
F FACULTISS THE STATE OF THE S	otal IOT Equipment	90		98	2	2	2	0	9	ox
1 1 1 1 1 1 1 1 1 1	CABLE AND WIRE FACILITIES									
	xchange Pt. and WATS	24	(1)	98	2	2	2	2	2	
14,259 14,259 15,000 1	xchange Message	16,359	(D) (D)	16,359	00	00	00	00	00	
Description		100		100.000	15	5	9	9	98	0
Description	de tachenge une carre									
10 10 10 10 10 10 10 10 10 10 10 10 10 1	Achange Trunk, Wessage	90	Diect	30	20	20	20	90	90	00
		-		-	-	-	-	-		
	otal Exchange Trunk C&WF	2		2	2	2	9	2	8	ō
	miereschange Message	1198	(0)	2	9	2	1188	2	08	
9 29 29	nterexchange Pt. WATS	00	86	00	00	00		00	00	
		1		5	15	5	1190	19	9	×o

Union Telephone Comp

interLATA investment Detail	Part 36 InterLATA Total	Source or Appertion	Common	Santching	Information	Common Transport	Billing and Collection	* 80	
(4)	(8)	(0)	(0)	(9)	6	(0)	(14)	(1)	
HR CAMP Message	2	(0)	2	20	2	20	8	90	o
HIR CAWF, WATS	0	(1)	0	0	0	0	0	0	ō
HIR CAWF, Assigned	0	Direct	0	0	0	0	0	0	ō
Total Host/Remote CAWF	80		02	25	08	9	90	08	O
Total Cable and Wire Fack	\$16.976		\$16,359	2	2	2817	2	2	ŏ
Property Agents									
Land and Support Leases	9	128	98	3	2	9	8	03	0 ×
COF Operator Leases	90	32	2	98	05	08	28	90	0
COE Tandem Switching Leases	0	*	0	0	0	0	0	0	0
COE Local Switching Leases	0	39	0	0	0	0	0	0	ó
COE Transmission Leases	0	8	0	0	0	0	0	0	0
Total COE Lesses	08		8	2	2	2	2	2	o
IOT Equipment Leases	90	78	2	2	2	2	2	2	o
CAMP Leases	60	117	2	98	98	90	2	08	o
Total Capital Leases	2		2	2	24	2	2	80	o
Lessehold (mor. Altoc	20	127	2	2	20	8	2	90	OK
Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	ō
Total assabilit internantanias	9		9	98	98	8	98	2	ox
								1	
Total Tangble Assets	2		2	2	2	2	2	2	ŏ
TOTAL INTANGIBLE ASSETS	2	137	2		2	2	2	2	ó
PROPERTY HELD FOR FUTURE US	05	746	98	2	90	30	98	98	×

8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8
E
Commons Transport Commons Transport Commons
(c) (d) (d) (d) (d) (d) (d) (d) (d) (d) (d
(1000) Target (1000) (1
8 1 8 1 8 1 8 1 8 1 8 1 8 1 8 1 8 1 8 1
2
(6) (9) (9) (9) (9) (9) (9) (9) (9) (9) (9
The state of the s

				3	Union Leephone Company	tues.					
	PCC PART 69 InterLATA Reserves and Deferrate	Part 36 InterLATA Total	Source or Apportion	Common	Local Switching	Information	Common Transport	Billing and Collection	Other		
	(*)	(9)	0	(0)	(9)	6	(0)	E	6		
2:	ACCUM DEPRECIATION TPIS										
	Support Assets	\$1.833	128	\$470	\$930	2	F433	08	05	OX	
	COE Switching	1,446	R44	0	1,215	0	231	0	0	OX	
	COE Operator	0	R32	0	0	0	0	0	0	×	
	COE Transmission	649	R68	858	0	0	16	0	01	× 0	
	IOT Equipment	0	878	0	0 1	0	0	0	0 1	× 1	
2:	Cattle and Wire Facilities	9.028	N. I.	9.278		0 0	250	0 0	9 6	200	
20	Other Part		101			-				-	
12	Total Accum. Depr., TP15	\$13,556		\$10,307	\$2.145	20	\$1,105	98	3	×o	
z											
21	ACCUM AMORTIZATION										
3.9	Accum Depreciation PHFU	0	111	05	9	98	98	98	8	×0	
28	Account	0	137	0		0		0	0	OX	
53	Accum Amon	0	737	0	0	0	0	0	0	OK	
2	Acoum, Amort., Other	0	137	0	0	0	0	0	0	OX	
5		-		-	-	-	-	-	-		
2:	Tot Accum Amortzation	2		8	20	98	2	2	2	OX	
2	1	********			******		******			100	
122	Total Accum, Depr Amort	113,556		10,307	12.16	2	11.109	2	2	Y O	
33	ACCUM DEF INC TAXES, NET										
*											
		2	128	9	2	04	9	04	2	0.0	
	COE Santohing	0	R44		0	0	0	0	0	O.K.	
		0	R32	0	0	0	0	0	0	×o	
		0	R68	0	0	0	0	0	0	0.0	
		0	878			0		0	0	OX	
		0	R117	0			0	0	0	0.0	
\$	Unclassified	2390	127	1,689	479	•	223		0	0 ×	
::	Total Account feel two Taxon	10 100		81 689	6776	5	\$223	18	9	×c	
		-									

Union Telephone Company

Apportonment Factors	Total	Starte	Common	Local Switzling	information	Comman Transport	Billing and Collection	OBM	
(*)	(6)	(0)	(a)	(8)	(4)	(6)	96	(1)	
Central Office Equipment into Org/Term. Egot	10.00	878 878	16.369	\$3.195	200	2672	900	200	000
200	1 900000		\$17.976 0.793306	0.14101	00000000	\$1,488	00000000	0.000000	
um Sw., Trans., Other actor	1,00000		00000000	\$3,195	00000000	\$1,488	00000000	00000000	
entral Office Equipment the Orig/Term Eggs. &WF, Excl. Exch. Wessage	88.84 0.7.9	R70 R78 R117-83	81.617 0 0	200	200	\$872 0 0 719	200	200	
2004	1 000000		\$1,617	\$3.195 0.507147	0,000000	\$1,488	0.000000	0,000000	00
eneral Support Facilities entral Office Equipment No. Ong Term. Egit: AW Facilities	3684 5684 0 0 0 16.976	Boxe	16,121	\$2.216 3.195 0	2000	872 872 0 0	2000	2000	0000
qual Access Investment ctal	\$27,029 1,000000	R177	\$19,097 0.706547	85.411	0 00000000	12.521 0.093254	0 0000000	0 0000000	000
iom Com Ln. Sw. Trans	1 000000	×	\$18,097 0.708547	0.200199	0,000000	12.521	0 0000000	0 000000	90
COE Cat 2 Factor OT Cat 1 Factor	1 000000 1	Direct	0 000000 1	0 000000	0000000	1 000000	0000000	0000000	00
coa TPIS actor	1 000000	800	0.706547	\$5.412	0 0000000	12.521	0 000000	04 0000000	00

12-May-98	
	181
	EMBER 31, 1597
Thee	NDING DEGI

01.48.18 PM

Apportement Factors	Part 36 InterLATA Total	Source	Common					***	
8	(9)	(0)	(a)					60	
Intertate Equiv. Factor VME Std. Work Seconds	0 000000 1	Direct	0000000 1					0.000000	
TBIG THREE' Expenses Factor	1,00000	1710	\$1,319	0.115172	0.001536	\$340 0 048645	\$4,392 0.641093	00000000	0 K
Net investment Factor	12.570	P13	0.153					0 000000	

8222388

Operating Expenses and Taxes	Part 36 InterLATA Total	Apporten	Commer	Local Switching	information	Common Transport	Billing and Collection	*40	
8	(8)	(0)	(0)	(3)	(4)	(0)	(£)	0	
PLANT SPEC, OPER, EXPENSE									
Vetwork Support, Aloc Vetwork Support, Direct	00	137 Direct	20	20	20	20	20	20	
ctal Network Support Exp.	20		2	2	04	2	9	01	
Jeneral Support, Alloc.	\$135	Deed Deed	80°	8°	20	832	00	30	
otal General Support Exp.	\$135		100	898	2	\$32	2	9	
Central Office Eq. Aloc. Central Office Eq. Direct	81.08 0	E M	\$176 0	8348	20	50	20	80	
Total COE Exp	8198		8418	8968	2	188	2	9	
Cust Premaes Equip Other IOT IOT Direct	200	R76 743 Dresc	200	200	200	200	200	200	
Total IOT Exp	98		8	2	20	08	2	9	
Cable & Wire, Alloc Cable & Wire, Direct	11,084	T33 Deed	81.045	20	20	80	20	g.º	
Total CAWF Exp	11,084		\$1,045	2	2	139	100	2	
TOTAL PLT SPEC OPER EXP	\$1.638		\$1.256	9176	2	9918	08	2	
TOTAL PLY SPEC. ** SUPPORT	\$1.703		\$1.221	1344	9	****			

Paris								
NON-SECURC CORE LOP On the section, June On the section of these Institute of the section That One Lob The section of the section the section	Apportion	Common	Switching	Int. comation	Common	Billing and Collection	80	
An observation of the property	(3)	(0)	(E)	3	(0)	(H)	ω	
On the selfent, once On the selfent, once I say On the selfent once I say One to the selfent once I say the selfent of t								
On the sedicity, Check I are on a facility of the control of the c	718	05	30	90	9	2	2	o
Tour On Pil & Clore Street Con Pil & Clore Street Con Pil & Clore Tour broad Cone to Tour broad Cone to Tour broad Cone to Tour broad Cone Dec. Coll Street Dec. Coll	Direct	0	0	0	0	0	0	ŏ
When Operators (for when Operators (for the Month of the Month of the the Month of the Month of the the Month of the the Month of the the the the the the the the		2	2	2	2	08	90	o
interest chemical and								
invest Operation. Deel invest Operation. The present Operation of the first Accord Exercise Control of the Cont	718	\$50	810	9	2	9	9	× ×
The least Epiness The Aces Epiness	Direct	0	0	0	0	-	-	5
cont Espenses September 2000 Septem		356	810	9	2	90	2	0
Support Assets COE Support Assets COE Support Assets COE Support Support COE Su	Direct	2	2	2	2	2	98	0,4
Conference of Co	633	685	\$183	98	385	98	20	o
CODE Transversion CODE Transversion CODE Transversion Transversion PHTU Facilities PHTU Facilities PHTU Pacificial PHTU Pacifi	R44		416		70	•	0	o
COST Experience and CAST Experience and CAST Experience CAST E	R32	0		0	0	0	0	ŏ
OT Equipment CAV Facilities PAPE U. Appreciation Expense Targobe Assets	Res	158	0	0	2	0	0	0
,	R78	0		0	0	0	0	0 0
,	R117	545		0	35	0	0 1	00
,	R147	0	0	0	0	0	0	6
		\$1.096	\$398	2	8222	2	20	OX
Amort, Tengbie Assets 50								
Amort Intanoble Assets 0	R141	2	2	2	2	2	9	×
	R144	0	0	0	0	0	0	ŏ
Other Amortation 0	Diect	0	0	0	0	0	0	0
M. Direct Assigned Amort. 0	Direct	0	0	0	0	0	0	ŏ
1		1:	-	1:	15		15	
Total Amortzaton Exp		2	2	2	2			
Total Depr. and Amort. \$1,915		\$1,096	8658	2	223	2	2	ò
90 TOTAL NON-SPEC OPER EXP \$1,986		\$1.152	8098	9	8228	20	2	ò

mem rico parties is a manifest in a manifest parties in a manifest										
Mail Confedence Mail Confe	Operating Expenses and Taxes	InterLATA	Asperten	Common	Local		Common	Billion		1
Anticos Coverage (1)	*	(8)	10	10	-	Information	Transport	Collection	940	
1 1 1 1 1 1 1 1 1 1	CUSTOMER OPERATIONS EXPENSE				2	9	(0)	(4)	(3)	
1	Marketing, Allocable	118	157		•					
No. of the control		0	Deect	0	. 0	90	5	9	*	_
1	on payend Expense	***		2	12	1:	1	0		
Compared	Operator Service, Alloc.	90	76.			9		08	×	
1	Operator Service, Direct	0	Direct	000	2	98	9	5		
1	Total Operator Service	90		1:		0	0		20	
1 1 1 1 1 1 1 1 1 1	Classified Directory	1		2	2	90	10	98	1	
Check Chec	Alphabetical Directory	2:	Diece	20	08	90			2	
11	Votego Directory	0	Direct	0 0	0	=	0	2	2	
1 1 1 1 1 1 1 1 1 1	Total Directory	1		1	0	0		0 0	0 0	× 1
1				90	80	1	-		-	
Accessed to the control of the contr	58	0	140	90			2	2	2	ŏ
A CONTRACTOR OF THE CONTRACTOR	8	0.0	(0)	0	0	90	2	98	9	
Account of the control of the contro	8	443		0.		0.0	0 0	0	0	
Actions of	58	0	00	0 6	0 0	0		0 5	0	-
Total Administration of ST 19 19 19 19 19 19 19 19 19 19 19 19 19	8	0.0	ω	0	9 6	10 1			0.0	-
Continue	8	0 0	040	0		9 6	0.	0	0	-
COMP. 1514 CR. 1514 C	88		(0)	0 0	0				0	-
Compared to the compared to th		0	(1)				0		0 0	
COM 3 314 ON	otal Business Office	2443		1	1	-	0			,0
C 2327 957 957 957 957 957 957 957 957 957 95	200			2	2	2	2	1	18	
1	ě.	3 927	29	0	0	0				,
1	Serv. CABS	527	12	0 0	0	0		*****	0	0
H4488 10 1300 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	serv. EU Common	0	(14)		380	0	168	0 0	00	00
H 1822 19 2500 11 11 11 12 15 15 15 15 15 15 15 15 15 15 15 15 15	tal Customer Service	24.464		1		0	0	0	00	00
M 222 N 2340	W 80 CS OS O			2	1360	90	8168	13.841	1:	
	100 000 000	14.922		2	1360	***				D

\$0 OK

C	Operating Expenses and Taxes	Part 36 IndentATA Total	Apporten	Common	Local Switching	information	Common	Billing and Collection	*	
Confidence Con	(A)	(8)	(C)	(0)	(g)	(4)	(0)	E	(1)	
Total Color Color Size 15 15 15 15 15 15 15 1	Other Cust Serv. Alloc. Other Cust Serv. Direct	80	142 Direct	20		20	20	20	80	0 o
1444 1444	Total Other Cust Serv.	10		2	15	2	2	3	98	o.x
1,125	TOTAL CUSTOMER OPER EXP.	14.947		2	6963	***	8168	H.392	98	0,4
151 151	"BIG-THREE" EXPENSES									
1981 1981	Total Pt. Specific Exp.	\$1,839		\$1,256	F136	2	\$166	2	90	0
	Total Customer Operations	4,942	163	x -	363	0:	* 9	4,392	00	00
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	TOTAL 'BIG THREE' EXPENSES	\$6.851		\$1,319	\$789	1.1	1340	SA.392	08	ox
1437 154 156	CORPORATE OPERATIONS EXPENSE									
1 1 1 1 1 1 1 1 1 1	Exec and Planning, Aloc.	\$4.914	164	3946	1566	110	1244	\$3,150	98	OK
15 15 15 15 15 15 15 15	Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	0
12.500 744 757 750 7	Total Exec. and Planning	\$4.914		8648	\$566	2	1344	\$3,150	08	o
0 0 0 0 0 0 0 0 0 0	Admin & General Altocable	\$2.950	164	1257	8345	88	1140	\$1.922	8	0
1	Admin & General, Direct	0	Direct	0	0	0	•	0	•	0 ×
01 01 01 01 01 01 01 01 01 01 01 01 01 0	Total Admin, and Gen	12,996		1728	5963	=	8148	\$1,622	2	0 ×
######################################	TOTAL CORPORATE OPERATIONS	\$7,912		\$25.18	1118	215	8883	\$5,072	2	0.8
2 Developed 6 to 10 to 1	NON-INCOME TAXES									
10	Non-income Taxes, Alocable Non-income Taxes, Direct	20	75T David	20	50	20	80	20	80	9000
516 ES	Total Non-income Taxes	2		2	=	18	2	1 04	2	ox
		\$16,681		19,941	12.299	8	8988	19.464	2	0

Sheet V Input Documentation, Page 1

SOUTH DANOTA PUC INTRASTATE ACCESS COST MODEL.

COMPANY NAME
Union Temphone Company
PERIOD ACORESSED
RUN DATE AND TIME
12-May-36

RUN DATE AND TIME
12-May-98
NOTES SEE SHEET-G" TO INPUT PART 36 ALLOCATION FACTORS

O1 48 18 PM

Intrastate

	*****	-	-	Message	Telephor	Message Telephone Service			Private Line	-		
***** FCC PART 36 ******	COMPANY	Alocator	and Other	InterLATA		IntraLATA		INDELATA		INTRIATA	INT	INTRASTATE
(A)	(8)	(0)	(g)	(8)		(4)		(0)		(H)		(3)
PLANT INVESTMENT DETAIL												
Land, Allocable	7,279	-	1	1		1		1		1		-
Land, Direct	0	-			0				0	0		
Motor Vehicles	0	1		-		1						,
Autrah	0	1	1			1		i		1		
Special Purpose Vehicles	0	-	1	1		1		1		1		
Garage Work Equipment	0	-	1			1		1		1		
Other Work Equipment	0	,	-	-		1		1		1		
Buildings, Allocative	902.550	-	1	1		1		1		1		
Buldings, Direct	0	1	0		0		-		0	0		
Fumbure	0	1	1			1		1				
Office Equipment	0	1	1	1		1		1		1		
General Purpose Computers		1	1	1		1		1		1		
CAT 1 Oper Sys. TSPS	0	1		1		1		1		1		
CAT 1 Oper Sys. Other TSPS	0	I	1	1						1		
CAT 1 Oper Sys. Aux. Pos.	0	1		1		1		1		1		
CAT 1 Oper Sys. Other	0		0		0	0				0		
CAT 2 Tandem Sw. Alocable	104.159	1	1	-		1		1		1		
CAT 2 Tendem Sw. Direct	0	ŧ	0		0	0				0		
CAT 3 Local Sw. Allocable	564.129	1	-	- 100		1		1		1		
CAT 3 Local Se Direct	0		0			0		Ī	0	0		
CAT 4.12 Exchange Trunk	11,966	-		1		1		1		1		
	0	1	0		0	0				0		
CAT 4.13 Each Ln Mag. Pl. 5 WAT	167,767	1		1		1		1		1		
Reserved	0	1		1		1		1		1		
CAT 4 13 Direct	0	1	0		0	0				•		
CAT 4.23 Message, Pt. & WATS	21,006	-	1	1		1		1				
Reserved	0		-	1		1		1		1		
CAT 4.23 Direct	0	1	0			0				0		
CAT 4.3 H/R Message	0	1	1	1		1		1		1		
CAT 4.3 WATS	0	1	0		0	0				0		
CAT 4.3 Direct	0	1	0		0	•				•		
CAT 1 Other IOT Equipment	0	1	1			1		1		1	1	
CAT 1 Colebate Day Discous			0							•		

Intrastato

		******	-	- Constitution		Messag	Teleph	Message Telephone Service							
FCC PART 36		COMPANY	Allocator	and Other		InterLATA		IntraLATA		InterLATA	*	IntraLATA	4	INTRASTATE	STATE
3		(8)	(0)	(Q)		(E)		(F)		9		(H)			8
70 CAT2CP Equipment		0	f		0		0		0		0		0		
Reserved		0	1	1		1		1		1		1		1	
72 Reserved		0	1	1		1		1		1		1		1	
CAT 13 Joint Mag. Cat 1:1612 Pt.	1612PL	1.697,489		1		1		1		1		1		1	
Other CAT 1 CAME		0	ŧ		0		0		0		0		0		
CATZCAMF		22 305	1	1		1		1		-		1		1	
CAT 2 CAMP, Wideband		0			0		0		0		0		0		
CAT 3 Joint Message & PLYMAT	WATS	54 507	1	1		1		1		1		1		1	
Reserved		0	1	1		1		1		1				1	
79 CAT3 Direct		0	-		0		0		0		0		0		
10 CAT 4 Message			1	1		-		1		1		i		1	
CATAWATS		0	1		0		0		0		0		0		
12 CAT 4 Direct		0	1		0		0		0		0		0		
Allocable Support Leases		0	1	1		1		1		1		1		1	
Direct Support Leases		0	1		0		0		0		0		0		
COE Operator		0	1	1		1		i		1		ŧ		1	
COE Tandem Seitch		0	1	1				1		1		ı		1	
COE Local Switch		0	1	1		1		1		1		1		i	
COE Transmission		0	1	1		1		1		1		1		i	
COE Direct		0	1		0		0		0		0		0		
IOT Leases		0	1		0		0		0		0		0		
CANF Leases		0	1		0		0		0		0		0		
Leasehold Imp. Land etc.		0	1	1		1		,		1		1		1	
	hang	0	1	1		1		1		1		1		1	
Leasehold Imp. COE Operator	ator.	0	1	1		i		1		1		1		1	
Leasehold Imp. UDE Trans		0	1	-				1		1		1		1	
Leasehold Imp IOT		0	1		0		0		0		0		0		
Leasehold Imp. C&WF		0	1		0		0		0		0		0		
Lessehold Imp. Other		0	1		0		0		0		0		0		
Allocable Acct. No. 2690		384	1	1		1		1		1		1		1	
Direct Acct. No. 2690		0	1		0		0		0		0		0		
Materials and Supplies		57.053		,		-		1		1		1		1	
RTB Stock		35.579	1	1		1		1		1		1		1	
Tele Pt. Adjust - Alloc.		0	1	!		1		1		1		I		i	
Tele Pt. Adjust - Direct		0	1		0		0		0		0		0		
Other Assets, Net		0	1		0		0		0		0		0		
Charles Per C. Les															

Union Telephone Company ENDING DECEMBER 31, 1997

		10741	Canada	- Interested		Wessage Telephone Service	**	Service			Priva	Private Line			
	FCC PART 36	COMPANY	Allocator	and Other		InterLATA		IntraLATA		interLATA		IntraLATA	ATA	INTRAST	1 15
	N	(8)	(0)	(Q)		(9)		100		(0)			100	1	8
123	TPUC Short Term, Albo:	0	1												
150		9								2		1		1	
125		0	-	-							0		0		
2			1							1				1	
133									0		0		0		
58	RESERVES AND DEFERRALS														
2	Acc Depr. Support Assets	213.921	1	-											
30	Acc. Depr. COE Switching	254 075	-									1		1	
3	Acc Deer COE Operator									-		į		1	
32	Acr Depr COE Transmission	40 301						-				ı		1	
	Are Dans 107 Emission	20.00						1				I		1	
2	1									1		i		ŧ	
:		779'600'	1	-								1		1	
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4	Acc Def IT Support Assets	0	1	1								-			
9 :	ACC. Def. 17 COE Switching	0	1	-				1		1		1			
	Acc Del IT COE Operation	0	1					,							
7	Acc Del IT COE Trans	0	1	1								1			
	Acc. Def. IT IOT Equipment	0		-											
:	Age Def (T C&WF	0										1		1	
:	Acc Def 17 Unclassified	278,917	1	213 844		2380		******			*	1			
:								20,000			0		1 295		ä
	OPERATING EXPENSES AND TAXES.														
:	Network Support, Noc.	0	-	-											
\$	Network Support, Direct	0	-									I		1	
2	General Support, Alloc.	16.764	-	-							0		0		
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2	Central Office Eq. Aloc	94 650											0		
2	Central Office Eq. Direct	0										1		1	
3	Cust, Premises Equip	9		-	1						0		0		
25	Conless Pay Phone Exp.											1		1	
2	Other IOT							1				ı		i	
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12-May-98

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL Union Telephone Company ENDING DECEMBER 31, 1997

	-			Message Telephone Service	elephone S	iervice			Private	Private Line			
**************************************	COMPANY	Allocator	and Other	InterLATA	ini	niraLATA		InterLATA	1	IntraLATA		NTR	NTRASTATE
8	(8)	9	(Q)	(E)		6		6		040			8
6 Oth Pit and Equip. Aloc	0	1	1	1	1			1		1		1	
77 Oth Pit and Equip. Direct	0	1	0						0		0		
z	8,262	•	1	3				1		ı		1	
79 Network Operations, Direct	0	1	0						0		0		
-	0	1	0						0		0		
0	41.909	1	1	1	1			1		1		-	
D.	96.940	-	-	1	1			1		1		1	
Deg.	0	1	1	1				1		1		1	
84 Depr., COE Transmission	19.696	1	-	1	1			1		1		1	
Depr	0	1	1					1		ı		1	
0	91,654		1	1				1				1	
*	0	1	1		1			1		1		1	
۲	0	-	1	1	1			1		1		1	
59 Other Amortization	0	1	0			0			0		0		
	0	1	0			0	i		0		0		
91 Marketing, Allocable	1,038	1	1	1	,			1		1		1	
_	0	1	0			0	į		0		0		
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0	0	1	0			0			0		0		
5	0	-	0			0			0		0		
ş	3,709	1			1			1		1		1	
Foreign D	0	1	1	1	1			1		1		1	
Bus. Ofc., EU Presubscription	0	1	1	1	1			1		1		1	
Bus Ofc.	41,936	1	1	1	1			1		1		1	
Bus. Ofc., EU Acce	17,829	1	1		-			1.		1		1	
901	0	-	1	1	i			1		1		1	
900	0	1		1	1			1		1		1	
Bus, Ofc. IXC 8 & C Services	0	-	1	1	1			1		1		1	
Como	0	1	1	1	1			1		1		1	
Const		1	0			0			0		0		
5 Cust Serv. Mag Process	9.896	-	1	1	1			1		1		1	
2	12.274	-	1	1	1			1		1		1	
v	28.294	1	1	1	1			1		-		1	
209 Cust Serv. EU Common Line	0	1	0			0			0		0		
Other Cust Serv. Albc.	185	1	1	1	1			1		1		I	
т	0	1	0			0			0		0		
Exec. and Planning, Alloc.	235.773	1	1	-	-			1		1		1	
Exec and Planning Direct	0	1	0			0			0		0		

D1 48 18 PM

Intrastate

SOUTH DAKOTA PUC INTRASTATE ACCESS COST WODE.
Union Testing Company
ENDING DECEMBER 31, 1997

				1074	-	- Interested	Message	elephone	Service		Priv	ate Line		
A	A		***** FCC PART 36 ******	COMPANY	Alocator	and One	InterLATA		MINITAL	InterLA	14	intral	ATA	ASTATE
Attack Activate Minister (1554)	1,131 1,13		(A)	(0)	(0)	(g)	(8)		(4)	(6)	-	10	1 9	3
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Other Revenue Adjustments Other Revenue Taxes	Other Revenue Adjustments Other Revenue Taxes	\$		0	1	0			0		0		0	
Other Revenue Taxes	Other Revenue Taxes	2		0	1	0			0		0		0	1
		5		0	1	0		0	0		0		0	

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL Union Telephone Company ENDING DECEMBER 31, 1997

	FCC PART 36	COMPANY	Source/ Abocator	00
555	(A) Working Loops Equivalent Interesthange Cct Miles Interesthande Circuit Terminations	(8) 1,595 1,713	6	(6)

	INTRASTATE	-		111	
Private Line	IntraCATA	(H)	31	111	**
Priva	InterCATA	(0)	0	0	•
e tine	IntraLATA	(3)	0	0	
Privat	InterLATA IntraLATA	(E)	12	**	
1	Other		19	0	

In The Matter Of The Establishment Of Switched Access Revenue Requirement For Golden West Tell in Cooperative (Staff: BirKiC) Golden West Telecom Cooperative Red 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.

You may receive this listing and other PUC publications via our website or via internet e-mail. You may subscribe to the PUC mailing list at http://www.state.sd.us/state/executive/puc/puc.htm 06/12/98

PAGE 2 OF 2

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

TELECOMMUNICATIONS SERVICE FILINGS

05/22/98 through 05/28/98

DOCKET NUMBER	TITLE/STAFF/SYNOPSIS	DATE FILED	INTERVENTION DEADLINE
	REQUEST FOR CERTIFICATE OF AUTHORITY		
TC98-102	Application by Comcast Telecommunications, Inc. d/b/a Comcast Long Distance for a Certificate of Authority to operate as a telecommunications company within the state of South Dakota. (Staff. TSKC). 'Applicant seeks authority to offer a full range of 1"-1" interexchange telecommunications services on a resale basis. Specifically, Applicant seeks authority to provide MTS, out-WATS, debt card and calling card services. Applicant does not intend to provide operator services. 900 or 703 services.	05/26/98	06/12/98
TC98-107	Application by OLS, Inc. for a Certificate of Authority to operate as a telecommunications company within the state of South Dakota. (Staff. DulEM) Applicant seeks authority to provide outbound interexchange. 800/888, calling card and directory assistance services. Applicant does not intend to offer 900, 911, collect or thirtig-party billed calling.	05/28/98	06/12/98
TC98-108	Application by ICG Telecom Group, Inc. for a Certificate of Authority to operate as a telecommunications company within the state of South Dakota. (Staff: HBICH) "CG proposes to provide resold intrastate interexchange telecommunications services, including direct dialed ("1+") outbound/inbound message telecommunications services, operator services, and postpaid culling card services, to and from all points within the state of South Dakota."	05/28/98	06/12/98
	NONCOMPETITVE TELECOMMUNICATIONS FILINGS		
TC98-103	In The Matter Of The Establishment Of Switched Access Revenue Requirement For Beresford Municipal Telephone Company. (Staff: BirKiKC) Beresford Municipal 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.	05/27/98	06/12/98
TC98-104	In The Matter Of The Establishment Of Switched Access Revenue Requirement For Union Telephone Company (Staff GR/KC). Union 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.	05/27/98	06/12/98
TC98-105	In The Matter Of The Establishment Of Switched Access Revenue Requirement For Baltic Telecom Cooperative (Staff HB/KC) Baltic Telecom Cooperative 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.	05/27/98	06/12/98



South Dakota Public Utilities Commission



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

May 29, 1998

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

RE: Docket TC98-104

Dear Ms. Cremer:

Please provide a copy of all data requests submitted by Commission Staff to any party or interested entity in Docket TC98-104 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: Ron Phillips

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

Transportation/ Warrhouse 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 billbæpuc.state.sd.us

Jim Burg Chairman Fam Nelson Vice-Chairman Laska Schoenfelder Commissioner

William Bullard Jr Executive Director

Edward R. Anderson Harlan Best Martin C. Bettmann Charlie Bolle Sue Cichos Karen E. Cremer Marlette Fischbach Shirleen Fugitt Lewis Hammond Katie Hartford Leni Healy Camron Hoseck Dave Jacobson Rob Kendle Delaine Kolbo Jeffrey P. Lorenson Terry Norum Gregory A. Rislov Tammi Stangolu Steven M. Wegman Rolayne Ailts Wiest

REFORE THE PUBLIC LITH ITIES COMMISSION OF THE STATE OF SOUTH DAKOTA

REVENUE

IN THE MATTER OF THE ESTABLISHMENT ACCESS

REQUIREMENT FOR UNION TELEPHONE

SWITCHED

COMPANY

ORDER ASSESSING FILING

FEE

TC98-104

On May 27, 1998, Union Telephone Company (Union) filed for approval by the Public Utilities Commission (Commission) its 1997 Intrastate Switched Access Cost Study. On May 28, 1998, the Commission electronically transmitted notice of the filing and the intervention deadline of June 12, 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 August 4, 1998, at its regularly scheduled meeting, the Commission, pursuant to SDCL 49-31-12.6, unanimously voted to assess Union 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 Union 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 14th day of August, 1998. CERTIFICATE OF SERVICE BY ORDER OF THE COMMISSION: The undersigned hereby certifies that this document has been served today upon all parties. of record in this docket, as listed on the docket service list, by facsimile or by first class mail, in properly addressed envelopes with charges BURG. Chairman prepaid the (OFFICIAL SEAL) LASKA SCHOENFELDER. Commissioner