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June 1, 1999

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

RECEIVED
 JUN 07 1999
 SOUTH DAKOTA PUBLIC
 UTILITIES COMMISSION

Ref: Access Tariff Filing

Dear Mr. Damgaard:

Per the requirements of ARSD 20:10:27, 20:10:28, and 20:10:29, we are submitting this day on behalf of Interstate Telecommunications Cooperative, Inc. their Intrastate Tariff based on the calendar year ending December 31, 1998. This filing consists of the following:

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

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

Sincerely,

Gordon K. Dauchy
 Manager - Revenue Requirements
 gdauchy@jsitel.com

GKD:bw
 Enclosure

cc: Dean Anderson, Interstate Telecommunications Cooperative, Inc.
 JSI, Maryland

HEADQUARTERS:

6315 Southpark Blvd, Sudbrook, Maryland 20706
 phone: 301-459-7500 fax: 301-577-5575
 internet: www.jsitel.com e-mail: jsitel@jsitel.com

Echelon Building II, Suite 200
 9420 Research Boulevard, Austin, Texas 78759
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5360 Shilohway Drive
 Alpharetta, Georgia 30022
 phone: 770-589-2105 fax: 770-410-1600

TARIFF EXHIBIT

Interstate Telecommunications Cooperative, Inc. does not currently have their own access tariff but is a member of the Local Exchange Carrier Association (LECA). It would be our desire to continue to be part of the LECA tariff. However, if you were to adopt our own tariff, our rates would resemble the following:

TYPE	T.S.		
	CCL	TRANSPORT	SWITCHING
ORIGINATING	.019221	.018231	.018834
TERMINATING	.019221	.018231	.018834

Note: It should be noted that the above rates reflect both the former Intrastate Telephone Company, Inc. and Interstate Telecommunications Cooperative, Inc. as one entity. Intrastate Telephone Company, Inc. was rolled into Interstate Telecommunications Cooperative, Inc., therefore, the tariff rates were developed on that consolidated basis.

I am Gordon K. Dauchy. I hereby certify that I have overall responsibility for the preparation of all data in the attached 1998 Intrastate Switched Access filing for Interstate Telecommunications Cooperative, Inc. and that I am authorized to execute this certification. Based on information known to me or provided to me by employees responsible for the preparation of the data in this submission, I hereby certify that the data has been examined and reviewed and are complete, accurate, and consistent with the rules of the South Dakota Public Utilities Commission.

Date: June 1, 1999

Certifying Signature: Gordon K. Dauchy

Name: Gordon K. Dauchy

Title: Manager - Revenue Requirements

Interstate Telecommunications Cooperative, Inc.

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Part 36 Total	Source	Current Line	Local Subscribing	Information	Common Transport	Billing and Collection	Other	
15	66,603,923	J13	\$1,833,816	\$1,999,531	90	\$1,628,068	90	\$117,811	O.K.
16	10.00%		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	
17	8690,862	J18-20	\$186,382	\$186,953	90	\$163,807	90	\$11,781	O.K.
18	(10,346)		(4,187)	(2,762)	0	(3,237)	0	(236)	O.K.
19	6686,847	J31-32	\$181,214	\$187,281	90	\$160,870	90	\$11,812	O.K.
20	0	J33-35, 40	487,890	487,313	0	472,426	0	26,863	O.K.
21	1,682,787		660,604	666,454	90	662,960	6216,795	640,186	O.K.
22	62,215,344								
23									
24									
25									
26									
27									
28									
29									
30	8774,804	P13	\$290,623	\$281,773	90	\$232,408	90	90	O.K.
31	10.00%		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	
32	877,460	P18-20	\$29,082	\$29,177	90	\$23,241	90	90	O.K.
33	(1,438)		(886)	(281)	0	(488)	0	0	O.K.
34	876,022	P31-32	\$28,476	\$27,798	90	\$22,783	90	90	O.K.
35	0	P33-35, 40	68,420	63,007	0	66,730	0	0	O.K.
36	213,863		91,886	90,804	90	98,813	16,787	0	O.K.
37	879,068								
38	0								
39	213,863								
40	8290,008								
41									
42									
43									
44	62,603,263		\$760,703	\$746,367	90	\$721,908	6234,862	640,186	
45									
46									

ACCESS ELEMENT MINUTES OF USE

ACCESS RATE PER MINUTE

Interstate Telecommunications Cooperative, Inc.

Interstate

FOG PART 38
Revenue Requirement Summary

(A)	TOTAL COMPANY		Message Telephone Services				Private Line		TOTAL INTRASTATE
	(B)	(C)	InterLATA	InterLATA	InterLATA	InterLATA	(D)	(E)	
13	State Income Tax Rate	0.00%							0.00%
14	Federal Income Tax Rate	0.00%							0.00%
15	Gross Receipts Tax Rate	4.00%							4.00%
16									
17	Net Investment	\$20,278,650							\$6,363,728
18	Rate of Return	10.00%							10.00%
20	Return on Rate Base	\$2,027,865							\$632,373
22	AFLDC	(28,188)							(11,771)
24	PTC Amortization	0							0
25	Other Return Adjustments	0							0
26	Net Return	\$2,029,486							\$638,902
28	Contributions	38,687							12,107
29	Interest Expense	0							0
30	Capital Lease Expense	0							0
31	Capitalized Payroll Taxes	0							0
32	Depreciation	0							0
33	Depreciation Adjustment	0							0
34	Other Income Adjustments	0							0
35	After Tax Income	\$1,989,839							\$614,485
37	State Income Taxes	0							0
38	Federal Income Taxes	0							0
39	Operating Expenses and Taxes	5,049,225							1,778,817
40	Unrecoverables	0							0
41	Other Revenue Adjustments	0							0
42	Net Revenue	\$7,877,721							\$2,403,219
44	Gross Receipts Taxes	332,405							100,134
45	Other Revenue Taxes	0							0
46									
47	TOTAL REVENUE REQUIREMENT	\$8,310,126							\$2,503,353

Interstate Telecommunications Cooperative, Inc.

	Interstate													
	TOTAL COMPANY			Source/ Allocator			Interstate and Other		Message Telephone Service			Private Line		TOTAL INTRASTATE
	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)		
(A)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)			
13 Land and Support Investments	\$4,708,370	D33	\$3,321,887	\$171,308	\$1,218,702	\$0	\$28,883						\$1,414,873	O.K.
14 COE Operator Equipment	\$0	D43	4,234,180	\$0	\$0	\$0	\$0						\$0	O.K.
15 COE Switching Equipment	6,910,880	D80	4,798,603	331,881	2,344,838	0	0						2,879,800	O.K.
17 COE Transmission Equipment	6,895,188	D46	4,798,603	233,421	1,844,264	0	22,549						1,900,265	O.K.
18 Total COE	\$11,808,848		\$8,028,863	\$668,092	\$3,989,224	\$0	\$22,549						\$4,879,865	O.K.
19 Int. Orig./Term. Equipment	\$0	D04	0	0	0	0	0						0	O.K.
20 Cable and Wrs Facilities	22,586,487	D137	18,271,815	781,873	5,382,807	0	182,382						6,296,972	O.K.
22 Total COE, IOT, CBWP	\$28,178,336		\$25,301,808	\$1,318,765	\$9,352,131	\$0	\$204,941						\$10,873,827	O.K.
24 Total Capital Leases	\$0	D173	\$0	\$0	\$0	\$0	\$0						\$0	O.K.
26 Leasehold Improvements	\$0	D188	\$0	\$0	\$0	\$0	\$0						\$0	O.K.
28 Intangible Assets	\$0	D209	\$0	\$0	\$0	\$0	\$0						\$0	O.K.
31 Total Tele. PL in Service	\$40,881,705		\$28,883,208	\$1,468,083	\$10,889,832	\$0	\$231,804						\$12,288,469	O.K.
34 Plant Held, Future Use	\$0	D214-216	\$0	\$0	\$0	\$0	\$0						\$0	O.K.
35 TPUC, Short-Term	0	D216-217	0	0	0	0	0						0	O.K.
36 TPUC, Long-Term	4,321,821	D218-219	3,022,809	187,315	1,117,313	0	24,485						1,298,112	O.K.
37 Tel. PL Adjustment	0	D220-221	0	0	0	0	0						0	O.K.
38 Total Other Tel. PL	\$4,321,821		\$3,022,809	\$187,315	\$1,117,313	\$0	\$24,485						\$1,298,112	O.K.
40														
42 TOTAL TELEPHONE PLANT	\$48,203,628		\$31,818,014	\$1,645,378	\$11,899,145	\$0	\$258,088						\$13,587,912	O.K.

Intrastate Telecommunications Cooperative, Inc.

Intrastate

FCC PART 38 Investment Summary	(A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Message Telephone Services			Private Line			TOTAL INTRASTATE (D)	O.K.
				Intrastate (D)	Intrastate (E)	Intrastate (F)	Intrastate (G)	Intrastate (H)	Intrastate (I)		
56 New Assets, Net		0	V105	0	0	0	0	0	0	0	O.K.
57 Accumulated Depn./Amort		(24,447,460)	E34	(657,016)	0	(6,181,544)	0	(150,464)	(7,179,024)	O.K.	
58 Accum. Def. Inc. Taxes, Net		(200,200)	E47	(10,777)	0	(78,615)	0	(1,844)	(89,236)	O.K.	
59 Obj. Liab. & Def. Cr., Net		0	V105	0	0	0	0	0	0	0	O.K.
60											
61 TOTAL NET PLANT		\$20,453,968		\$797,585	\$0	\$5,447,986	\$0	\$103,790	\$6,319,362	O.K.	
62											
63 Materials and Supplies		\$2,005	H31	2,731	0	19,487	0	663	22,861	O.K.	
64 Rural Tel. Bank Stock		0	H35	0	0	0	0	0	0	O.K.	
65 Cash Working Capital		139,579	Formula	4,488	0	36,355	0	652	41,495	O.K.	
66 Equal Access Investment		0		0	0	0	0	0	0	O.K.	
67											
68 TOTAL NET INVESTMENT		\$20,678,550		\$774,804	\$0	\$5,503,828	\$0	\$105,095	\$6,383,728	O.K.	
69											

Interstate Telecommunications Cooperative, Inc.

Interstate

FCC PART 26
Plant Investment Detail

(A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Message Telephone Service			Private Line		TOTAL INTRASTATE (I)
				Inter-LATA (E)	Inter-LATA (F)	Inter-LATA (G)	Inter-LATA (H)		
13 LAND AND SUPPORT ASSETS:									
14 Land, Allocable	\$48,352	H33	\$33,838	\$1,761	\$12,508	\$0	\$0	\$274	\$14,543
15 Land, Direct	0	V22	0	0	0	0	0	0	0
16									
17 Total Land	\$48,352		\$33,838	\$1,761	\$12,508	\$0	\$0	\$274	\$14,543
18									
19 Motor Vehicles	\$946,064	H33	\$591,748	\$30,798	\$218,726	\$0	\$0	\$4,793	\$254,318
20 Aircraft	0	H33	0	0	0	0	0	0	0
21 Special Purpose Vehicles	0	H33	0	0	0	0	0	0	0
22 Garage Work Equipment	0	H33	0	0	0	0	0	0	0
23 Other Work Equipment	185,540	H33	128,769	6,754	47,988	0	0	1,051	55,771
24 Buildings, Allocable	2,808,064	H33	1,984,897	102,248	726,203	0	0	15,914	844,367
25 Buildings, Direct	0	V26	0	0	0	0	0	0	0
26 Furniture	48,870	H33	34,180	1,779	12,634	0	0	277	14,890
27 Office Equipment	77,462	H33	54,178	2,820	20,026	0	0	439	23,264
28 General Purpose Computers	680,988	H33	483,286	25,151	178,636	0	0	3,915	207,702
29									
30 Total Support Assets	\$4,657,988		\$3,257,858	\$189,547	\$1,204,194	\$0	\$0	\$28,389	\$1,400,130
31									
32 Tot. Land and Support Assets	\$4,706,370		\$3,291,697	\$171,308	\$1,216,702	\$0	\$0	\$28,663	\$1,414,673
33									
34									
35									
36									
37 CENTRAL OFFICE EQUIPMENT:									
38 CAT 1 Oper. Sys., TSPS	\$0	G22	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39 CAT 1 Oper. Sys., Other TSPS	0	G21	0	0	0	0	0	0	0
40 CAT 1 Oper. Sys., Aux. Pck.	0	G23	0	0	0	0	0	0	0
41 CAT 1 Oper. Sys., Other	0	V26	0	0	0	0	0	0	0
42									
43 Total CAT 1	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
44									
45									
46 CAT 2 Tandem Sw. Allocable	\$64,419	G26	\$35,975	\$5,121	\$23,324	\$0	\$0	\$0	\$28,444
47 CAT 2 Tandem Sw. Direct	0	V26	0	0	0	0	0	0	0
48									
49 Total CAT 2	\$64,419		\$35,975	\$5,121	\$23,324	\$0	\$0	\$0	\$28,444

Intrastate Telecommunications Cooperative, Inc.

FCC PART 38 Plant Investment Detail	Intrastate											
	(A)	(B)	TOTAL COMPANY	Source/ Allocator	(C)	Message Telephone Service			Private Line		TOTAL INTRASTATE (F)	
						InterLATA (E)	InterLATA (F)	InterLATA (G)	InterLATA (H)	InterLATA (I)		
63 CAT 3 Local Ser. Allocable		\$8,848,271		G18	\$4,186,216	\$2,321,516	\$0	\$0	\$0	\$0	\$6,488,055	O.K.
64 CAT 3 Local Ser. Direct		0		V40	0	0	0	0	0	0	0	O.K.
65 Total CAT 3		\$8,848,271			\$4,186,216	\$2,321,516	\$0	\$0	\$0	\$0	\$6,488,055	O.K.
66 Total COE Ser. CAT 2&3		\$8,810,890			\$4,224,190	\$2,344,839	\$0	\$0	\$0	\$0	\$6,569,029	O.K.
67												O.K.
68												O.K.
69												O.K.
70												O.K.
71 COE TRANSMISSION:												
72 CAT 4.12 Exchange Trunk		\$482,413		123	\$482,413	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
73 CAT 4.12 Exch. Tr. Direct		0		V42	0	0	0	0	0	0	0	O.K.
74 CAT 4.12 Exch. Tr. Message		2,133,640		G13	1,800,230	487,634	0	0	0	0	533,410	O.K.
75 CAT 4.13 Exch. Lk. Message		53,113		F18	30,564	0	0	0	22,549	0	22,549	O.K.
76 CAT 4.13 PL, WATS, Local		0		V46	0	0	0	0	0	0	0	O.K.
77 CAT 4.13 Direct		0		G18	786,714	0	0	0	0	0	786,714	O.K.
78 CAT 4.23 Message		1,840,910		F24	108,492	742,404	0	0	0	0	850,896	O.K.
79 CAT 4.23 PL, WATS		0		V48	0	0	0	0	0	0	0	O.K.
80 CAT 4.23 Direct		1,047,028		G29	1,047,028	0	0	0	0	0	1,047,028	O.K.
81 CAT 4.3 HR Message		1,359,354		V60	59,154	434,348	0	0	0	0	493,502	O.K.
82 CAT 4.3 WATS		0		V61	0	0	0	0	0	0	0	O.K.
83 CAT 4.3 Direct		0			0	0	0	0	0	0	0	O.K.
84 Total COE CAT 4		\$8,896,158			\$4,785,803	\$1,844,384	\$0	\$0	\$0	\$0	\$6,630,187	O.K.
85												
86												
87												
88 INFORMATION ORIGINATOR/TERMINATOR:												
89 CAT 1 Other IOT Equipment		\$0		G13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
90 CAT 1 Citizens Pay Phones		0		G18	0	0	0	0	0	0	0	O.K.
91 CAT 2 CP Equipment		0		V70	0	0	0	0	0	0	0	O.K.
92												
93 Total IOT Equipment		\$0			\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
94												
95												
96												

Interstate Telecommunications Cooperative, Inc.

	Interstate										
	Plant Investment Detail		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service			Private Line		TOTAL INTRASTATE
	(A)	(B)				(C)	(D)	(E)	(F)	(G)	
CABLE AND WIRE FACILITIES:											
112											
113	CAT 1.1 IntraLATA PLWMTS	182,392	F31	90	90	90	90	90	90	182,392	O.K.
114	CAT 1.2 IntraLATA PLWMTS	247,218	F31	247,218	0	0	0	0	0	0	O.K.
115	CAT 1.3 Joint Messages	17,257,896	G15	12,842,487	652,030	3,782,470	0	0	0	4,314,499	O.K.
116	Other CAT 1 CBWF	0	V74	0	0	0	0	0	0	0	O.K.
117	Total CAT 1 CBWF	\$17,687,606		\$13,190,715	\$532,030	\$3,782,470	90	90	90	\$4,498,691	O.K.
118	CAT 2 CBWF	\$652,337	G28	\$652,337	90	90	90	90	90	90	O.K.
119	CAT 2 CBWF, Wideband	0	V76	0	0	0	0	0	0	0	O.K.
120	Total CAT 2 CBWF	\$652,337		\$652,337	90	90	90	90	90	90	O.K.
121	CAT 3 Joint Message	1,817,808	G17	871,431	117,328	828,151	0	0	0	\$846,477	O.K.
122	CAT 3 PLWMTS etc.	0	F36	0	0	0	0	0	0	0	O.K.
123	CAT 3 Direct	0	V76	0	0	0	0	0	0	0	O.K.
124	Total CAT 3 CBWF	\$1,817,808		\$871,431	\$117,328	\$828,151	90	90	90	\$846,477	O.K.
125	CAT 4 Message	\$2,289,374	G28	\$1,445,770	\$102,318	\$781,288	90	90	90	\$853,004	O.K.
126	CAT 4 WMTS	0	V81	0	0	0	0	0	0	0	O.K.
127	CAT 4 Direct	211,262	V82	211,262	0	0	0	0	0	0	O.K.
128	Total CAT 4 CBWF	\$2,510,636		\$1,657,032	\$102,318	\$781,288	90	90	90	\$853,604	O.K.
129	TOTAL CBWF	\$22,698,487		\$16,271,515	\$751,673	\$5,382,907	90	90	90	\$8,298,972	O.K.
CAPITAL LEASES:											
130	Allocable Support Leases	90	H14	90	90	90	90	90	90	90	O.K.
131	Direct Support Leases	0	V84	0	0	0	0	0	0	0	O.K.
132	Total Support Leases	90		90	90	90	90	90	90	90	O.K.

Intrastate Telecommunications Cooperative, Inc.

	Intrastate										
	(A)	(B)	(C)	(D)	Message Telephone Service			Private Line		(I)	
					InterLATA	InterLATA	InterLATA	InterLATA	InterLATA		
160	COE Operator	\$0	H18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
161	COE Trunking Switch	0	H17	0	0	0	0	0	0	0	O.K.
162	COE Local Switch	0	H18	0	0	0	0	0	0	0	O.K.
163	COE Transmission	0	H20	0	0	0	0	0	0	0	O.K.
164	COE Direct	0	V89	0	0	0	0	0	0	0	O.K.
165	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
166	ROT Leases	\$0	V90	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
167	CSWF Leases	\$0	V91	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
168	TOTAL CAPITAL LEASES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
169	LEASEHOLD IMPROVEMENTS:										
170	Land and Support Assets	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
171	COE Switching	0	H18	0	0	0	0	0	0	0	O.K.
172	COE Operator	0	H20	0	0	0	0	0	0	0	O.K.
173	COE Transmission	0	V96	0	0	0	0	0	0	0	O.K.
174	ROT	0	V87	0	0	0	0	0	0	0	O.K.
175	CSWF	0	V88	0	0	0	0	0	0	0	O.K.
176	Other	0		0	0	0	0	0	0	0	O.K.
177	TOTAL LEASEHOLD IMPROVEMENT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
178	TPIS, EXCL. ACCT. No. 2060	\$40,881,705		\$28,583,208	\$1,488,083	\$10,568,832	\$0	\$231,804	\$12,288,489	\$0	O.K.

Interstate Telecommunications Cooperative, Inc.

Interstate

FCC PART 36 Plant Investment Detail	(A)	TOTAL COMPANY	Source/ Allocator	(C)	Message Telephone Service				Private Line		TOTAL INTRASTATE	
					Interstate and Other	InterLATA	InterLATA	InterLATA	InterLATA	InterLATA		(H)
		(B)		(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	
INTANGIBLE ASSETS:												
204	Allocable Acct. No. 2680	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
205	Direct Acct. No. 3680	0	V100	0	0	0	0	0	0	0	0	O.K.
210	Total Intangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
OTHER TELEPHONE PLANT:												
212	Held for P.U. Use - Alloc.	\$0	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
213	Held for P.U. Use - Direct	0	-	0	0	0	0	0	0	0	0	O.K.
216	TPUC, Short-term - Alloc.	0	H35	0	0	0	0	0	0	0	0	O.K.
217	TPUC, Short-term - Direct	0	V124	0	0	0	0	0	0	0	0	O.K.
218	TPUC, Long-term - Alloc.	4,321,821	H35	3,022,809	157,315	1,117,313	0	0	24,485	0	1,298,112	O.K.
219	TPUC, Long-term - Direct	0	V126	0	0	0	0	0	0	0	0	O.K.
220	Tele. Pk. Adjust. - Alloc.	0	H35	0	0	0	0	0	0	0	0	O.K.
221	Tele. Pk. Adjust. - Direct	0	V104	0	0	0	0	0	0	0	0	O.K.
222	Total Other Telephone Plant	\$4,321,821		\$3,022,809	\$157,315	\$1,117,313	\$0	\$0	\$24,485	\$0	\$1,298,112	O.K.

Intrastate Telecommunications Cooperative, Inc.

Intrastate

	FOC PART 36 Reserves and Deferrals		TOTAL COMPANY (B)	Source/ Allocator (C)	Intrastate and Other (D)		Message Telephone Service		Private Line		TOTAL INTRASTATE (F)
	(A)				InstalATA	InterLATA	InstalATA	InterLATA	InstalATA	InterLATA	
13 ACCUM. DEPRECIATION, TP/S:											
14 Support Assets		H13	\$1,841,261		\$1,257,802	\$67,021	\$478,007	\$0	\$10,431	\$553,459	O.K.
15 COE Switching		H19	2,746,632		1,662,253	131,768	\$31,610	0	0	1,063,379	O.K.
17 COE Operator		H16	0		0	0	0	0	0	0	O.K.
18 COE Transmission		H20	4,343,088		3,110,513	151,388	1,094,532	0	14,625	1,252,662	O.K.
19 JOT Equipment		H25	0		0	0	0	0	0	0	O.K.
20 Cable and Wire Facilities		H31	15,617,502		11,167,868	516,631	3,667,366	0	125,408	4,329,633	O.K.
21 Other Plant		V135	0		0	0	0	0	0	0	O.K.
22											
23 Total Accum. Depr., TP/S			\$24,447,480		\$17,268,436	\$667,016	\$6,181,544	\$0	\$150,464	\$7,179,024	O.K.
24											
25 ACCUM. AMORTIZATION:											
26											
27 Accum. Depreciation, P-HFU		H28	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28 Accum. Amort. Tangible Inv.		H40	0		0	0	0	0	0	0	O.K.
29 Accum. Amort. Intang. Inv.		H41	0		0	0	0	0	0	0	O.K.
30 Accum. Amort. Other		V135	0		0	0	0	0	0	0	O.K.
31											
32 Tot. Accum. Amortization			\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33											
34 Total Accum. Depr./Amort.			\$24,447,480		\$17,268,436	\$667,016	\$6,181,544	\$0	\$150,464	\$7,179,024	O.K.
35											
36											
37 ACCUM. DEF. INC. TAXES, NET:											
38											
39 Support Assets		H13	17,736		\$12,405	\$646	\$4,585	\$0	\$100	\$5,331	O.K.
40 COE Switching		H19	45,431		27,830	2,190	15,412	0	0	17,591	O.K.
41 COE Operator		H16	0		0	0	0	0	0	0	O.K.
42 COE Transmission		H20	38,545		26,174	1,274	8,974	0	123	10,371	O.K.
43 JOT Equipment		H25	0		0	0	0	0	0	0	O.K.
44 Cable and Wire Fac.		H31	200,468		144,556	6,678	47,644	0	1,620	55,942	O.K.
45 Unclassified		V145	0		0	0	0	0	0	0	O.K.
46											
47 Total Accum. Def. Inc. Taxes			\$300,200		\$210,964	\$10,777	\$78,615	\$0	\$1,644	\$89,236	O.K.

Intrastate Telecommunications Cooperatives, Inc.

Private Line

***** FOG PART 38 *****
Functional Distribution
of Selected Investments

	(A)	TOTAL COMPANY (B)	Intrastate				Private Line				
			Inter-LATA (D)	Intra-LATA (E)	Inter-LATA (F)	Intra-LATA (G)	Extended Area Service (H)	Other (I)			
13 TRANS. CQT EQUIPMENT:											
14 Working Loops		16,098	15,707	0	0	0	186	0	0	0	O.K.
15 Avg. Cost per Loop		135.84	135.84	135.84	135.84	135.84	135.84	135.84	135.84	135.84	
16											
17 CAT 4.15 Exch Ln. Invest.		\$2,185,753	\$2,133,640	\$0	\$0	\$0	\$22,548	\$0	\$0	\$0	
18											
19											
20											
21 Circuit Terminations		1,138	1,138	0	0	0	0	0	0	0	O.K.
22 Avg. Cost per Termination		1,444.20	1,444.20	1,444.20	1,444.20	1,444.20	1,444.20	1,444.20	1,444.20	1,444.20	
23											
24 CAT 4.23 Other IX		\$1,940,910	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
25											
26											
27 CSMF INVESTMENT:											
28											
29 Working Loops		16,098	15,707	0	0	0	166	0	0	0	
30 Loop Factor		1,000,000	0,975,711	0,000,000	0,000,000	0,000,000	0,010,312	0,000,000	0,000,000	0,000,000	
31 CAT 1 Exchange CSMF		\$17,857,808	\$17,257,996	\$247,218	\$0	\$0	\$182,392	\$0	\$0	\$0	O.K.
32											
33											
34 Equipment IX Circuit Miles		140,210	140,210	0	0	0	0	0	0	0	O.K.
35 IX Ckt. Miles Factor		1,000,000	1,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	
36 CAT 3 Interwch. CSMF		\$1,817,908	\$1,817,908	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

	FOO PART 58 Physical Allocation Factors	TOTAL COMPARAY	Source/ Account	Interstate and Other	Message Telephone Service				TOTAL INTRA-STATE	
					InterLATA	InterLATA	InterLATA	InterLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 Subscriber Plant Feat. (SPF)	1.000000	SPF	0.750000	0.030628	0.219172	0.000000	0.000000	0.250000	O.K.	
14 Dial Equipment Minutes (DEB)	1.000000	DEB	0.913212	0.047899	0.339092	0.000000	0.000000	0.390788	O.K.	
16										
17 Conversation Minutes-Min	1.000000	CMH	0.477039	0.044839	0.456102	0.000000	0.000000	0.520941	O.K.	
18 Conversation Minutes	1.000000	CM	0.481354	0.086129	0.462517	0.000000	0.000000	0.518846	O.K.	
19 Subscriber Minutes (SLU)	1.000000	SLU	0.759801	0.294712	0.179867	0.000000	0.000000	0.300399	O.K.	
20										
21 TSP's Processor Time	0.000000	TSP	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.	
22 Wkt. Stand. Wkst Sec., Tol	0.000000	WST	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.	
23 Wkt. Stand. Wkst Sec., Aux.	0.000000	WBA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.	
24 Wkt. Stand. Wkst Sec., Cont.	0.000000	WBC	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.	
25										
26 COE CAT 2 Minutes	1.000000	CT2	0.696447	0.079482	0.362061	0.000000	0.000000	0.441553	O.K.	
27										
28 Exchange Trunk Minutes	1.000000	ETM	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.	
29 MCU-Min. Host/Minsec	1.000000	HMS	0.029787	0.044489	0.328735	0.000000	0.000000	0.371233	O.K.	
30										
31 CAWF CAT 4, WATS	0.000000	CT4	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.	
32										
33 Equal Access MOU	0.000000	EAM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.	
34										
35 Current Billing	1.000000	CS	0.803407	0.006875	0.390018	0.000000	0.000000	0.396893	O.K.	
36 EU Pseudotelephony Factor	1.000000	EPTE	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.	
37 EU MTR & WATS Factor	1.000000	EMTS	0.398296	0.000000	0.610734	0.000000	0.000000	0.610734	O.K.	
38 EU Access, Pk. and All Other Factor	0.000000	EPLO	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.	
39 IX Special Access Factor	0.000000	ISPA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.	
40 IX Switched Access Factor	1.000000	ISWA	0.314832	0.000000	0.483298	0.000000	0.000000	0.483298	O.K.	
41 IX Billing & Collection Services Factor	1.000000	IBC	0.312000	0.000000	0.486000	0.000000	0.000000	0.486000	O.K.	
42 Coin Revenue Percent	0.000000	RC	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.	
43 Relative Toll/Local Mins.	1.000000	TLM	0.478901	0.086804	0.434295	0.000000	0.000000	0.521099	O.K.	
44 Relative Users Percent	1.000000	RUP	0.774605	0.037450	0.187504	0.000000	0.000000	0.225097	O.K.	
45 CABS Percent	1.000000	CAB	0.500000	0.083275	0.416725	0.000000	0.000000	0.500000	O.K.	
46 Foreign Directives Percent	0.000000	FD	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.	

Hibernia Telecommunications Corporation, Inc.

Hibernia

	TOTAL COMPANY	Source/ Allocator	Interest and Other	Message Telephone Service					TOTAL INTERSTATE
				InterLATA	InterLATA	InterLATA	InterLATA	InterLATA	
13 Support Assets	1,000,000	D31	0.689413	0.028399	0.258622	0.000000	0.006865	0.300587	O.K.
14 Land and Support Assets	1,000,000	D33	0.689413	0.028399	0.258622	0.000000	0.006865	0.300587	O.K.
15	0.000000	D43	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
16 COE Operator	1,000,000	D46	0.589447	0.078482	0.362081	0.000000	0.000000	0.441853	O.K.
17 COE Tandem Switching	1,000,000	D46	0.615212	0.047888	0.338020	0.000000	0.000000	0.398758	O.K.
18 COE Local Switching	1,000,000	D46	0.612702	0.047982	0.338008	0.000000	0.000000	0.398728	O.K.
19 COE Total Switching	1,000,000	D46	0.716202	0.024859	0.324871	0.000000	0.000000	0.393798	O.K.
20 COE Transmission	1,000,000	D46	0.683838	0.041529	0.289178	0.000000	0.001687	0.338384	O.K.
21 Total COE	1,000,000	D46	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
22	0.000000	D40	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
23 Int. Orig./Term. CAT 1	0.000000	D42	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
24 Int. Orig./Term. CAT 2	0.000000	D44	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
25 Total TOT	0.000000	D44	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
26	1,000,000	D118	0.716270	0.030079	0.213848	0.000000	0.010312	0.354340	O.K.
27 CAMF CAT 1	1,000,000	D129	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
28 CAMF CAT 2	1,000,000	D129	0.478259	0.084539	0.468102	0.000000	0.000000	0.829641	O.K.
29 CAMF CAT 3	1,000,000	D138	0.680005	0.040754	0.288241	0.000000	0.000000	0.358886	O.K.
30 CAMF CAT 4	1,000,000	D137	0.270884	0.003306	0.237828	0.000000	0.008882	0.279016	O.K.
31 Total CAMF	1,000,000	D137	0.689413	0.038389	0.238622	0.000000	0.005865	0.300587	O.K.
32 Total Equipment	1,000,000	C23	0.689413	0.038389	0.238622	0.000000	0.005865	0.300587	O.K.
33	1,000,000	C32	0.689413	0.038389	0.238622	0.000000	0.005865	0.300587	O.K.
34 TRIS	1,000,000	D188	0.689413	0.038389	0.238622	0.000000	0.005865	0.300587	O.K.
35 TRIS, excl. Acc. No. 2890	0.000000	D215	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
36 Pk. Maint. Pk. Use	0.000000	C25	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
37	0.000000	C26	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
38 Total Tangible Assets	0.000000	C26	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
39	0.000000	C28	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
40 Total Intangible Assets	0.000000	C28	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
41	1,000,000	C36	0.689413	0.028399	0.258622	0.000000	0.006865	0.300587	O.K.
42 Long-term PUC	1,000,000	C41	0.6891075	0.027424	0.258622	0.000000	0.006865	0.300587	O.K.
43 Net Telephone Plant	1,000,000	C48	0.6891288	0.027473	0.258622	0.000000	0.006865	0.300587	O.K.
44 Total Net Investment	0.000000	D173	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
45 Capital Leases	1,000,000	D141	0.689181	0.024088	0.343921	0.000000	0.000000	0.377118	O.K.
46 Tot. Bus. Op. Cost. Serv.	1,000,000	D170	0.708484	0.022564	0.252321	0.000000	0.004711	0.290616	O.K.
47	1,000,000	D185	0.688810	0.021542	0.277087	0.000000	0.004681	0.313180	O.K.
48 Total "BIG THREE" Expenses	1,000,000	D185	0.688810	0.021542	0.277087	0.000000	0.004681	0.313180	O.K.
49	1,000,000	D185	0.688810	0.021542	0.277087	0.000000	0.004681	0.313180	O.K.
50 Corporate Operations Expense	1,000,000	D185	0.688810	0.021542	0.277087	0.000000	0.004681	0.313180	O.K.
51	1,000,000	D185	0.688810	0.021542	0.277087	0.000000	0.004681	0.313180	O.K.
52 Corporate Operations Expense	1,000,000	D185	0.688810	0.021542	0.277087	0.000000	0.004681	0.313180	O.K.

Interstate Telecommunications Cooperative, Inc.

	Interstate											
	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service				Private Line			TOTAL INTRASTATE	
				(B)	(C)	(D)	InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)		(I)
13 PLANT SPEC. OPER. EXPENSE:												
14 Network Support, Alloc.	\$4,728	H14	\$3,307	\$172	\$1,222	\$0	\$0	\$27	\$1,421	\$0	\$0	O.K.
15 Network Support, Direct	0	V149	0	0	0	0	0	0	0	0	0	O.K.
16 Total Network Support Exp.	\$4,728		\$3,307	\$172	\$1,222	\$0	\$0	\$27	\$1,421	\$0	\$0	O.K.
19 General Support, Alloc.	\$181,459	H14	\$112,927	\$5,877	\$41,741	\$0	\$0	\$915	\$48,532	\$0	\$0	O.K.
20 General Support, Direct	0	V151	0	0	0	0	0	0	0	0	0	O.K.
21 Total General Support Exp.	\$181,459		\$112,927	\$5,877	\$41,741	\$0	\$0	\$915	\$48,532	\$0	\$0	O.K.
24 Central Office Eq., Alloc.	\$590,982	H21	\$392,194	\$24,542	\$173,257	\$0	\$0	\$979	\$199,778	\$0	\$0	O.K.
25 Central Office Eq., Direct	0	V153	0	0	0	0	0	0	0	0	0	O.K.
26 Total COE Exp.	\$590,982		\$392,194	\$24,542	\$173,257	\$0	\$0	\$979	\$199,778	\$0	\$0	O.K.
29 Cust. Premises Equip.	\$0	H24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30 Conlicas Pay Phone	0	G18	0	0	0	0	0	0	0	0	0	O.K.
31 Other IOT	0	H25	0	0	0	0	0	0	0	0	0	O.K.
32 IOT Direct	0	V157	0	0	0	0	0	0	0	0	0	O.K.
33 Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
36 Cable & Wire, Alloc.	\$459,527	H31	\$329,149	\$15,205	\$109,484	\$0	\$0	\$3,690	\$127,378	\$0	\$0	O.K.
37 Cable & Wire, Direct	0	V159	0	0	0	0	0	0	0	0	0	O.K.
38 Total C&WF Exp.	\$459,527		\$329,149	\$15,205	\$109,484	\$0	\$0	\$3,690	\$127,378	\$0	\$0	O.K.
41 TOTAL PLT. SPEC. OPER. EXP.	\$1,213,678		\$837,566	\$46,797	\$334,704	\$0	\$0	\$5,810	\$376,110	\$0	\$0	O.K.
42 TOTAL PLT. SPEC., or SUPPORT	\$1,047,499		\$721,332	\$39,747	\$281,741	\$0	\$0	\$4,000	\$326,157	\$0	\$0	O.K.

Interstate Telecommunications Cooperative, Inc.

Interstate

	(A)	TOTAL COMPANY (B)	Surplus/ Allocator (C)	Interacts and Other (D)	Message Telephone Service				Private Line		TOTAL INTRA-STATE (F)
					Intra-LATA		Inter-LATA		Intra-LATA	Inter-LATA	
					(E)	(F)	(G)	(H)	(I)	(J)	
CUSTOMER OPERATIONS EXPENSE:											
105	Operating Expenses and Taxes										
106	Marketing, Allocable	90	G5	90	90	90	90	90	90	90	O.K.
107	Marketing, Direct	0	V182	0	0	0	0	0	0	0	O.K.
108	Total Marketing Expense	90		90	90	90	90	90	90	90	O.K.
110	Operator Services, Alloc.	90	G24	90	90	90	90	90	90	90	O.K.
111	Operator Services, Direct	0	V184	0	0	0	0	0	0	0	O.K.
112	Total Operator Service	90		90	90	90	90	90	90	90	O.K.
113	Classified Directory	90	V186	90	90	90	90	90	90	90	O.K.
114	Alphabetical Directory	0	G18	0	0	0	0	0	0	0	O.K.
115	Foreign Directory	0	G48	0	0	0	0	0	0	0	O.K.
116	Total Directory	90		90	90	90	90	90	90	90	O.K.
117	Bus. Otc. EU Prescription	90	G28	90	90	90	90	90	90	90	O.K.
118	Bus. Otc. EU MTS & WATS	117,916	G37	48,745	71,771	71,771	71,771	71,771	71,771	71,771	O.K.
119	Bus. Otc. EU Access, P1, & all Other	0	G38	0	0	0	0	0	0	0	O.K.
120	Bus. Otc. DDC Special Access	0	G39	0	0	0	0	0	0	0	O.K.
121	Bus. Otc. DDC Switched Access	3,383	G40	1,741	1,642	1,642	1,642	1,642	1,642	1,642	O.K.
122	Bus. Otc. DDC B & C Services	125	G41	64	61	61	61	61	61	61	O.K.
123	Coin Collect & Admin.	0	G42	0	0	0	0	0	0	0	O.K.
124	Total Business Office	\$121,024		\$47,850	\$73,474	\$73,474	\$73,474	\$73,474	\$73,474	\$73,474	O.K.
125	Cust. Svc., Direct	90	V205	90	90	90	90	90	90	90	O.K.
126	Cust. Serv., Imp. Process	83,915	G43	40,186	7,284	38,443	38,443	38,443	38,443	43,727	O.K.
127	Cust. Serv., Other BAC	113,089	G44	87,833	4,240	21,218	21,218	21,218	21,218	25,456	O.K.
128	Cust. Serv., CABS	35,305	G45	17,805	2,932	14,571	14,571	14,571	14,571	17,805	O.K.
129	Cust. Serv., EU Common Line	70,715	V206	70,715	0	0	0	0	0	0	O.K.
130	Total Customer Service	\$302,922		\$218,137	\$14,458	\$72,330	\$72,330	\$72,330	\$72,330	\$88,785	O.K.
131	Total Bus. Otc., Cust. Serv.	\$423,946		\$293,087	\$14,458	\$145,804	\$145,804	\$145,804	\$145,804	\$180,259	O.K.

Sheet 7
ENDING DECEMBER 31, 1986

01-Jan-88

10:05:51 AM

Interstate Telecommunications Cooperative, Inc.

	Interstate									
	TOTAL COMPANY		Message Telephone Services		Private Line		TOTAL INTRASTATE			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
***** FCC PART 36 ***** Operating Expenses and Taxes										
156 Other Cust. Serv. Allow.	\$0	148	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
157 Other Cust. Serv. Direct	222,408	V211	219,345	0	0	0	3,064	0	3,064	O.K.
158 Total Other Cust. Serv.	\$222,408		\$219,345	\$0	\$0	\$0	\$3,064	\$0	\$3,064	O.K.
159 TOTAL CUSTOMER OPER. EXP.	\$648,555		\$493,032	\$14,458	\$145,804	\$0	\$3,064	\$0	\$163,323	O.K.
160										
161										
162										
163 "BIG-THREE" EXPENSES:										
164 Total Pk. Equip. ac Support	\$1,047,489	44	\$721,332	\$39,747	\$281,741	\$0	\$4,869	\$0	\$326,157	O.K.
165 Total Network Oper. Exp.	259,030	55	151,159	9,428	65,955	0	1,487	0	77,861	O.K.
166 Total Customer Operations	648,555	181	483,032	14,488	145,804	0	3,064	0	163,323	O.K.
167 TOTAL "BIG THREE" EXPENSES	\$1,652,874		\$1,365,533	\$63,632	\$494,509	\$0	\$8,200	\$0	\$597,341	O.K.
168										
169 CORPORATE OPERATIONS EXPENSE:										
170 Exec. and Planning, Alloc.	\$336,628	140	\$238,831	\$10,988	\$85,241	\$0	\$1,699	\$0	\$97,795	O.K.
171 Exec. and Planning, Direct	0	V213	0	0	0	0	0	0	0	O.K.
172 Total Exec. and Planning	\$336,628		\$238,831	\$10,988	\$85,241	\$0	\$1,699	\$0	\$97,795	O.K.
173 Admin. & General, Allocable	\$978,030	150	\$620,820	\$28,512	\$221,578	\$0	\$4,122	\$0	\$254,210	O.K.
174 Admin. & General, Direct	40,000	V231	0	0	40,000	0	0	0	40,000	O.K.
175 Total Admin. and Gen.	\$918,030		\$620,820	\$28,512	\$261,578	\$0	\$4,122	\$0	\$294,210	O.K.
176 TOTAL CORPORATE OPERATIONS	\$1,251,658		\$889,650	\$39,490	\$348,817	\$0	\$5,708	\$0	\$392,008	O.K.
177										
178 NON-INCOME TAXES:										
179 Non-income Taxes, Allocable	\$2,802	105	\$1,820	\$95	\$673	\$0	\$15	\$0	\$792	O.K.
180 Non-income Taxes, Direct	50,839	V233	50,839	0	0	0	0	0	0	O.K.
181 Total Non-income Taxes	\$53,641		\$52,659	\$95	\$673	\$0	\$15	\$0	\$792	O.K.
182										
183 TOTAL OPER. EXP. AND TAXES	\$5,946,225		\$4,172,808	\$202,353	\$1,540,453	\$0	\$28,811	\$0	\$1,773,617	O.K.
184										
185										

Interstate Telecommunications Cooperatives, Inc.

PART 36 INTELATA Requirements Summary		Source		Common Line		Local Switching		Information		Common Transport		Billing and Collection		Other	
(A)		(C)		(D)		(E)		(F)		(G)		(H)		(I)	
12	Net Investment	86,823,923	N32	\$1,883,816	\$1,883,831	\$1,883,831	80	\$1,883,831	80	\$1,883,831	80	\$1,883,831	80	\$117,811	O.K.
14	Rate of Return	10.00%	B19	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	O.K.
16	Return on Rate Base	\$880,882		\$186,362	\$186,903	\$186,903	80	\$186,903	80	\$186,907	80	\$186,907	80	\$11,781	O.K.
17	APLDC	(10,346)	N37	(4,187)	(3,702)	(3,702)	0	(3,702)	0	(3,227)	0	(3,227)	0	(289)	O.K.
18	ITC Amortization	0	N37	0	0	0	0	0	0	0	0	0	0	0	O.K.
19	Other Return Adjustments	0	Direct	0	0	0	0	0	0	0	0	0	0	0	O.K.
20	Net Return	\$950,547		\$181,214	\$187,231	\$187,231	80	\$187,231	80	\$180,570	80	\$180,570	80	\$11,512	O.K.
22	Interest Expense	0	N87	0	0	0	0	0	0	0	0	0	0	0	O.K.
24	Capitalized Payroll Taxes	0	N37	0	0	0	0	0	0	0	0	0	0	0	O.K.
26	Depreciation Adjustment	0	N37	0	0	0	0	0	0	0	0	0	0	0	O.K.
27	Other Income Adjustments	0	Direct	0	0	0	0	0	0	0	0	0	0	0	O.K.
28	After Tax Income	\$860,547		\$181,214	\$187,281	\$187,281	80	\$187,281	80	\$180,570	80	\$180,570	80	\$11,512	O.K.
30	State Income Taxes	0	28	0	0	0	0	0	0	0	0	0	0	0	O.K.
31	Federal Income Taxes	0	28	0	0	0	0	0	0	0	0	0	0	0	O.K.
32	Operating Expenses and Taxes	1,574,283	O188	480,798	431,148	431,148	0	431,148	0	447,205	208,154	447,205	208,154	27,073	O.K.
34	Unrecoverables	0	Direct	0	0	0	0	0	0	0	0	0	0	0	O.K.
35	Other Revenue Adjustments	0	Direct	0	0	0	0	0	0	0	0	0	0	0	O.K.
36	Base for Gross Receipts Tax	2,135,166	16+31+32+33	646,177	631,088	631,088	0	631,088	0	610,802	208,154	610,802	208,154	38,824	O.K.
37	Gross Receipts Tax	83,634	37	26,794	26,183	26,183	0	26,183	0	26,331	8,831	26,331	8,831	1,810	O.K.
40	TOTAL REVENUE REQUIREMENT	\$2,213,344		\$688,804	\$684,864	\$684,864	80	\$684,864	80	\$632,966	\$218,785	\$632,966	\$218,785	\$40,185	O.K.

Interstate Telecommunications Cooperative, Inc.

FOG PART 98
INVESTMENT
Summary

Part 38
INVESTMENT
Total

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	
	Local Switching	Information	Common Transport	Billing and Collection	Other	Source	Common Line	Local Switching	Information	
13 Land and Support Assets	\$489,889	\$0	\$669,889	\$0	\$44,127	L25	\$100,889	\$489,889	\$0	\$44,127
14 Central Office Equipment	\$2,321,516	\$0	\$1,300,074	\$0	\$22,549	L70	\$467,854	\$2,321,516	\$0	\$22,549
15 Int. Term./Orig. Equipment	0	0	1,590,437	0	152,392	L78	3,782,470	0	0	152,392
16 Cables and Wire Facilities	0	0	0	0	0	L117	0	0	0	0
17	0	0	0	0	0		0	0	0	0
18 Total COE, TOT, COWF	\$2,321,516	\$0	\$2,790,511	\$0	\$204,941		\$4,250,104	\$2,321,516	\$0	\$204,941
19	0	0	0	0	0		0	0	0	0
20	0	0	0	0	0		0	0	0	0
21 Total Tangible Assets	\$0	\$0	\$0	\$0	\$0	L141	\$0	\$0	\$0	\$0
22	0	0	0	0	0		0	0	0	0
23 Total Totals, Pl. or Intang.	\$2,821,375	\$0	\$3,379,200	\$0	\$246,088		\$4,350,793	\$2,821,375	\$0	\$246,088
24	0	0	0	0	0	L144	0	0	0	0
25 Total Intangible Assets	\$2,821,375	\$0	\$3,379,200	\$0	\$246,088		\$4,350,793	\$2,821,375	\$0	\$246,088
26	0	0	0	0	0		0	0	0	0
27 Total Plant in Service	0	0	0	0	0	L147	0	0	0	0
28 Total Pl. Held Future Use	0	0	0	0	0	L183	0	0	0	0
29 Total ST PUC	298,299	0	367,241	0	26,331	L164	459,956	298,299	0	26,331
30 Total LY PUC	0	0	0	0	0	L166	0	0	0	0
31 Total Tot. Pl. Adjust.	0	0	0	0	0		0	0	0	0
32 TOTAL TELEPHONE PLANT	\$3,119,645	\$0	\$3,738,441	\$0	\$275,399		\$4,810,749	\$3,119,645	\$0	\$275,399
33	0	0	0	0	0		0	0	0	0
34	0	0	0	0	0		0	0	0	0
35	0	0	0	0	0		0	0	0	0
36	1,117,902	0	2,093,397	0	157,297	M23	2,943,423	1,117,902	0	157,297
37	0	0	0	0	0	M27	0	0	0	0
38	0	0	0	0	0	M28	0	0	0	0
39	0	0	0	0	0	M29	0	0	0	0
40	0	0	0	0	0	M30	0	0	0	0
41	17,142	0	22,872	0	1,910	M47	36,535	17,142	0	1,910
42	0	0	0	0	0		0	0	0	0
43	0	0	0	0	0	Direct	0	0	0	0
44	\$1,984,801	\$0	\$1,620,182	\$0	\$118,183		\$1,830,791	\$1,984,801	\$0	\$118,183
45	0	0	0	0	0		0	0	0	0
46	0	0	0	0	0		0	0	0	0
47	5,204	0	6,304	0	465	L171	9,117	5,204	0	465
48	9,857	0	11,579	0	853	L175	14,508	9,857	0	853
49	0	0	0	0	0	L177	0	0	0	0
50	0	0	0	0	0		0	0	0	0
51	\$1,999,331	\$0	\$1,630,065	\$0	\$117,511		\$1,953,816	\$1,999,331	\$0	\$117,511
52	0	0	0	0	0		0	0	0	0
53	0	0	0	0	0		0	0	0	0

Interstate Telecommunications Cooperative, Inc.

	Part 29 INSTRATA Total		Source or Appropriation	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
	(B)	(C)							
LAND AND SUPPORT ASSETS:									
13									
14									
15	Land Assets, Message	128	1,013	6,028	0	0	6,028	0	444
16	Land Assets, Private Line	274	22	110	0	0	132	0	10
17									
18	Total Land Assets	912,782	91,035	65,139	90	90	66,165	90	9,464
19									
20	Support Assets, Message	91,204,194	997,917	9,694,112	90	90	9,679,838	90	942,737
21	Support Assets, Private Line	26,399	2,137	10,808	0	0	12,706	0	937
22									
23	Total Support Assets	91,230,592	999,954	9,694,721	90	90	9,692,534	90	943,673
24									
25	Total Land and Supp. Assets	91,243,364	910,989	9,699,859	90	90	9,699,699	90	944,127
26									
CENTRAL OFFICE EQUIPMENT:									
27									
28	Operator Sys. DA	90	(F)	0	0	0	0	0	0
29	Operator Sys., Other	0	(I)	0	0	0	0	0	0
30									
31	Total Operator Systems	90		90	90	90	90	90	90
32									
33	Tandem Switching	923,324	(G)	90	90	90	923,234	90	90
34	Tandem Assigned	0	Direct	0	0	0	0	0	0
35									
36	Total Tandem Switching	923,324		90	90	90	923,234	90	90
37									
38	Local Switching	92,321,516	(E)	90	92,321,516	90	90	90	90
39	Local Assigned	0	Direct	0	0	0	0	0	0
40									
41	Total Local Switching	92,321,516		90	92,321,516	90	90	90	90
42									
43	Total Local Switching	92,321,516		90	92,321,516	90	90	90	90
44	Total Switching	92,344,839		90	92,321,516	90	923,324	90	90
45									

Interstate Telecommunications Cooperative, Inc.

Part 28
 INTRALATA Investment
 Detail

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
COE	Part 28 INTRALATA Total	Source of Appropriation	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
08 COE Earth Trunk	90	Direct	90	90	90	90	90	90
09 COE Earth Lino - Message	467,834	(D)	467,834	0	0	0	0	0
10 COE Earth Lino - PL, etc.	22,548	(I)	0	0	0	0	0	22,548
11 COE Earth Lino - Assigned	0	Direct	0	0	0	0	0	0
12 COE Interchanges, Message	742,404	(G)	0	0	0	742,404	0	0
13 COE Interchanges, PL	0	(I)	0	0	0	0	0	0
14 COE Interchanges Assigned	0	(G)	0	0	0	0	0	0
15 COE HIR Message	434,346	(G)	0	0	0	434,346	0	0
16 COE HIR Assigned	0	Direct	0	0	0	0	0	0
17 Total COE Transmission	\$1,668,834		\$467,834	90	90	\$1,176,750	90	\$22,548
18 Total Central Office Equip.	\$4,011,773		\$467,834	\$2,321,516	90	\$1,200,074	90	\$22,548
19								
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Interstate Telecommunications Cooperative, Inc.

	FCC PART 68 INTELEDATA Investment Detail		Part 39 INTELEDATA Total		Source or Appropriation	Common Line	Lease Subsidy	Information	Common Transport	Billing and Collection	Other
	(A)	(B)	(C)	(D)							
161	PLANT UNDER CONSTRUCTION:										
162	Short-term	\$0	N48	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
163	Long-term	1,141,798	N48	458,958	208,289	0	0	357,241	0	28,331	0
164											
165	Total PL Under Const.	\$1,141,798		\$458,958	\$208,289	\$0	\$0	\$357,241	\$0	\$28,331	\$0
166											
167	TELEPHONE PLANT ADJUSTMENT	\$0	N48	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
168											
169	CLASS B RTB STOCK	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
170											
171	MATERIALS AND SUPPLIES	\$30,148	N37	\$8,117	\$8,264	\$0	\$0	\$8,304	\$0	\$465	\$0
172											
173	CASH WORKING CAPITAL	\$37,007	N37	\$14,808	\$8,687	\$0	\$0	\$11,579	\$0	\$653	\$0
174											
175	SQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
176											
177											

Interstate Telecommunications Cooperative, Inc.

FOC PART 68 InstalATA Reserves and Deferrals		Part 36 InstalATA Totals		Source or Appropriation		Common Line		Local Switching		Information		Common Transport		Billing and Collection		Other		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	
ACCLM. DEPRECIATION, TPIS:																		
13	Support Assets																	
14	COE Switching	\$48,000	N28	\$198,658	\$0	\$0	\$234,223	\$0	\$234,223	\$0	\$0	\$0	\$0	\$0	\$0	\$17,264	O.K.	
15	COE Operator	931,810	L44	922,343	0	0	9,267	0	9,267	0	0	0	0	0	0	0	0	O.K.
16	COE Transmission	0	L32	0	0	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
17	COE Equipment	1,081,158	L88	303,303	0	0	783,228	0	783,228	0	0	0	0	0	0	14,825	0	O.K.
18	COE Wires	0	L76	0	0	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
19	COE Facilities	3,812,003	L117	2,800,777	0	0	1,088,667	0	1,088,667	0	0	0	0	0	0	125,408	0	O.K.
20	Other Plant	0	N37	0	0	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
21	Total Accum. Dep., TPIS			\$1,117,802		\$0	\$2,080,387		\$0		\$0	\$0	\$0	\$0	\$0	\$157,287		O.K.
22	Total Accum. Dep., TPIS			\$9,312,005		\$0	\$2,843,423		\$0		\$0	\$0	\$0	\$0	\$0	\$157,287		O.K.
ACCLM. AMORTIZATION:																		
23	Accum. Depreciation, PUPU																	
24	Accum. Amort., Tangible Inv.																	
25	Accum. Amort., Intang. Inv.																	
26	Accum. Amort., Other																	
27	Total Accum. Amortization																	
28	Total Accum. Dep./Amort																	
29	Total Accum. Dep./Amort																	
30	Total Accum. Dep./Amort																	
31	Total Accum. Dep./Amort																	
32	Total Accum. Dep./Amort																	
33	Total Accum. Dep./Amort																	
34	Total Accum. Dep./Amort																	
35	Total Accum. Dep./Amort																	
36	Total Accum. Dep./Amort																	
ACCLM. DEF. INC. TAXES, NET:																		
37	Support Assets																	
38	COE Switching	\$4,898	N28	\$379	\$0	\$0	\$2,256	\$0	\$2,256	\$0	\$0	\$0	\$0	\$0	\$0	\$188	0	O.K.
39	COE Operator	15,412	L44	15,258	0	0	153	0	153	0	0	0	0	0	0	0	0	O.K.
40	COE Transmission	0	L32	0	0	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
41	COE Equipment	9,087	L88	2,582	0	0	6,422	0	6,422	0	0	0	0	0	0	123	0	O.K.
42	COE Wires	0	L76	0	0	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
43	COE Facilities	49,264	L117	33,803	0	0	14,041	0	14,041	0	0	0	0	0	0	1,820	0	O.K.
44	Other Plant	0	N37	0	0	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
45	Undistributed																	
46	Total Accum. Def. Inc. Taxes			\$17,142		\$0	\$22,572		\$0		\$0	\$0	\$0	\$0	\$0	\$1,910		O.K.
47	Total Accum. Def. Inc. Taxes			\$78,456		\$0	\$22,572		\$0		\$0	\$0	\$0	\$0	\$0	\$1,910		O.K.

Interstate Telecommunications Cooperative, Inc.

	Part 36 INSTALLATA Total		Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
	(B)	(C)							
13	94,011,773	L70	9487,834	\$2,321,516	\$0	\$1,200,074	\$0	\$22,548	O.K.
14	0	L78	0	0	0	0	0	0	O.K.
15	5,646,269	L117	3,782,470	0	0	1,860,437	0	182,362	O.K.
16	98,987,072		94,350,104	\$2,321,516	\$0	\$2,780,511	\$0	\$204,941	O.K.
17	1,000,000		0,444,798	0,342,911	0,000,000	0,290,938	0,000,000	\$204,941	O.K.
19	95,300,068	17	90	\$2,321,516	\$0	\$2,780,511	\$0	\$204,941	O.K.
21	1,000,000		0,000,000	0,437,647	0,000,000	0,820,806	0,000,000	0,029,617	O.K.
22	94,011,773	L70	9487,834	\$2,321,516	\$0	\$1,200,074	\$0	\$22,548	O.K.
24	0	L78	0	0	0	0	0	0	O.K.
25	1,782,829	L117-83	0	0	0	1,860,437	0	182,362	O.K.
26	95,774,602		9487,834	\$2,321,516	\$0	\$2,780,511	\$0	\$204,941	O.K.
27	1,000,000		0,060,981	0,402,022	0,000,000	0,481,907	0,000,000	0,026,490	O.K.
29	91,243,364	L25	9100,889	9499,899	\$0	9999,899	\$0	944,127	O.K.
31	4,011,773	13	487,834	2,321,516	0	1,200,074	0	22,548	O.K.
32	0	14	0	0	0	0	0	0	O.K.
33	5,646,269	15	3,782,470	0	0	1,860,437	0	182,362	O.K.
34	0	L177	0	0	0	0	0	0	O.K.
35	10,800,436		94,350,793	\$2,821,375	\$0	\$3,379,200	\$0	\$249,098	O.K.
36	1,000,000		0,402,935	0,281,228	0,000,000	0,312,876	0,000,000	0,023,091	O.K.
38	910,800,436	38	94,350,793	\$2,821,375	\$0	\$3,379,200	\$0	\$249,098	O.K.
40	1,000,000		0,402,935	0,281,228	0,000,000	0,312,876	0,000,000	0,023,091	O.K.
41	1,000,000	Direct	0,000,000	0,000,000	0,000,000	1,000,000	0,000,000	0,000,000	O.K.
42	1,000,000	Direct	1,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	O.K.
44	10,800,436	K26	94,350,793	\$2,821,375	\$0	\$3,379,200	\$0	\$249,098	O.K.
45	1,000,000		0,402,935	0,281,228	0,000,000	0,312,876	0,000,000	0,023,091	O.K.

Interstate Telecommunications Cooperative, Inc.

	Part 28 INITIALATA Totals		Source (C)	Common Line (D)	Local Switching (E)	Information (F)	Common Transport (G)	Billing and Collection (H)	Other (I)	
	(A)	(B)								
***** FCC PART 68 Appointments Factors										
60 Interstate Equip. Factor		0.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
61 Wkt. Stat. Work Factor		1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
62		8647.877	0171	\$132,037	\$141,890	\$0	\$132,236	\$132,655	\$0,291	O.K.
63 "BIG THREE" Expenses		1.000000		0.240863	0.258877	0.000000	0.243141	0.241888	0.016130	O.K.
64 Factor										
65										
66 Net Investment		\$6,800,623	J13	\$1,863,816	\$1,998,531	\$0	\$1,628,085	\$0	\$117,511	O.K.
67 Factor		1.000000		0.350812	0.386491	0.000000	0.252046	0.000000	0.020851	O.K.
										0

Interstate Telecommunications Cooperative, Inc.

Part 28 Inst/LATA Total	(A)	(B)	Apportion (C)	Common Line (D)	Local Switching (E)	Information (F)	Common Transport (G)	Billing and Collection (H)	Other (I)
13	PLANT SPEC. OPER. EXPENSE.								
14	Network Support, Alloc.	\$1,249	N37	\$603	\$326	\$0	\$391	\$0	\$29
15	Network Sup., Direct	0	Direct	0	0	0	0	0	0
16	Total Network Support Exp.	\$1,249		\$603	\$326	\$0	\$391	\$0	\$29
17	General Support, Alloc.	\$42,655	N30	\$3,454	\$17,148	\$0	\$20,539	\$0	\$1,514
18	General Support, Direct	0	Direct	0	0	0	0	0	0
19	Total General Support Exp.	\$42,655		\$3,454	\$17,148	\$0	\$20,539	\$0	\$1,514
20	Central Office Eq., Alloc.	\$174,236	N31	\$20,310	\$100,826	\$0	\$52,121	\$0	\$979
21	Central Office Eq., Direct	0	Direct	0	0	0	0	0	0
22	Total COE Exp.	\$174,236		\$20,310	\$100,826	\$0	\$52,121	\$0	\$979
23	Cost. Premises Equip.	\$0	L78	\$0	\$0	\$0	\$0	\$0	\$0
24	Other IOT	0	N43	0	0	0	0	0	0
25	IOT Direct	0	Direct	0	0	0	0	0	0
26	Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0
27	Cable & Wire, Alloc.	\$112,173	N33	\$78,514	\$0	\$0	\$31,970	\$0	\$3,660
28	Cable & Wire, Direct	0	Direct	0	0	0	0	0	0
29	Total C&WF Exp.	\$112,173		\$78,514	\$0	\$0	\$31,970	\$0	\$3,660
30	TOTAL PLT. SPEC. OPER. EXP.	\$330,314		\$100,781	\$118,301	\$0	\$105,020	\$0	\$6,212
31	TOTAL PLT. SPEC. OPER. EXP.	\$330,314		\$100,781	\$118,301	\$0	\$105,020	\$0	\$6,212
32	TOTAL PLT. SPEC. or SUPPORT	\$298,408		\$98,824	\$100,826	\$0	\$84,091	\$0	\$4,668

Interstate Telecommunications Cooperative, Inc.

FOC PART 85 Operating Expenses and Taxes		Part 38 REG-LATA Total						
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		Apprent.	Comm. Line	Local Switching	Information	Common Transport	Billing and Collection	Other
87 NON-SPECIFIC OPER. EXP:								
88 Ch. PL and Equip., Alloc.	5063	N18	\$191	868	90	\$108	90	98
89 Ch. PL and Equip., Direct	0	Direct	0	0	0	0	0	0
90 Total Ch. PL & Equip.	5063		\$191	868	90	\$108	90	98
91 Network Operations, Alloc.	989,432	N18	\$30,432	\$16,823	90	\$18,910	90	\$1,467
92 Network Operations, Direct	0	Direct	0	0	0	0	0	0
93 Total Network Oper. Exp.	989,432		\$30,432	\$16,823	90	\$18,910	90	\$1,467
94 Total Access Expenses	90	Direct	90	90	90	90	90	90
95 Dept., Support Assets	\$78,288	L25	\$8,337	\$31,481	90	\$37,881	90	\$2,777
96 Dept., COE Switching	166,048	L44	0	183,407	0	1,842	0	0
97 Dept., COE Operator	0	L32	0	0	0	0	0	0
98 Dept., COE Transmission	148,518	L88	41,884	0	0	104,842	0	2,008
99 Dept., IOT Equipment	0	L76	0	0	0	0	0	0
100 Dept., C&W Facilities	281,253	L117	191,844	0	0	89,198	0	9,281
101 Dept., PHPU	0	L147	0	0	0	0	0	0
102 Total Depreciation Expenses	\$673,073		\$238,848	\$184,888	90	\$224,324	90	\$14,037
103 Amort., Tangible Assets	90	L141	90	90	90	90	90	90
104 Amort., Intangible Assets	0	L144	0	0	0	0	0	0
105 Other Amortization	0	Direct	0	0	0	0	0	0
106 Direct Assigned Amort.	0	Direct	0	0	0	0	0	0
107 Total Amortization Exp.	90		90	90	90	90	90	90
108 Total Degr. and Amort.	\$673,073		\$238,848	\$184,888	90	\$224,324	90	\$14,037
109 TOTAL NON-SPEC OPER. EXP.	\$741,868		\$270,438	\$211,578	90	\$244,338	90	\$18,512

Interstate Telecommunications Cooperative, Inc.

FCC PART 88 Operating Expenses and Taxes	Part 28 INTLATA Total						
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
104 CUSTOMER OPERATIONS EXPENSE.							
105 Marketing, Allowable							
106 Marketing, Direct							
107 Marketing, Divid							
108 Total Marketing Expense							
109 Operator Service, Allow.							
110 Operator Service, Divid							
111 Operator Service, Other							
112 Operator Service, Other							
113 Total Operator Service							
114 Classified Directory							
115 Alphabetical Directory							
116 Foreign Directory							
117 Total Directory							
118 Bus. Oth. BU Pre-Subscription							
119 Bus. Oth. Reserved							
120 Bus. Oth. BU Access Pl. & All Other							
121 Bus. Oth. BU Messages							
122 Bus. Oth. BU Reserved							
123 Bus. Oth. IC Special Access							
124 Bus. Oth. IC Billing and Collection							
125 Bus. Oth. Cash Collection & Adminstr.							
126 Total Business Office							
127 Cust. Serv., Ing. Process							
128 Cust. Serv., Other BIC							
129 Cust. Serv., CARS							
130 Cust. Serv., BU Common Line							
131 Total Customer Service							
132 Total BO, CS, OS, Div.							

Interstate Telecommunications Cooperative, Inc.

Part 28 FOC PART 49 Operating Expenses and Taxes		Part 28 InterLATA Total						
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		Apparition	Common Line	Local Switching	Information	Common Transport	Selling and Collection	Other
186 Other Cust. Serv., Alloc.	90	142	90	90	90	90	90	90
188 Other Cust. Serv., Direct	3,064	Direct	0	0	0	0	3,064	0
180 Total Other Cust. Serv.	93,094		90	90	90	90	93,094	90
182 TOTAL CUSTOMER OPER. EXP.	\$148,898		\$901	\$9,847	\$0	\$9,200	\$132,958	\$904
184 "BIG-THREE" EXPENSES:								
186 Total PR Specific Exp.	\$330,314	41	\$100,781	\$118,301	\$0	\$105,020	\$0	\$6,212
188 Total PR Non-specific Exp.	68,796	62 + 87 + 469	30,994	18,711	0	20,015	0	1,475
180 Total Customer Operations	148,898	183	61	6,847	0	8,200	132,958	604
170 TOTAL "BIG THREE" EXPENSES	\$647,877		\$132,037	\$141,859	\$0	\$133,238	\$132,958	\$9,291
172 CORPORATE OPERATIONS EXPENSE:								
174 Exec. and Planning, Alloc.	\$98,927	164	\$30,821	\$22,477	\$0	\$21,111	\$21,003	\$1,314
176 Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0
177 Total Exec. and Planning	\$98,927		\$30,821	\$22,477	\$0	\$21,111	\$21,003	\$1,314
178 Admin. & General, Allocable	\$225,699	164	\$54,363	\$69,428	\$0	\$64,877	\$64,999	\$3,415
181 Admin. & General, Direct	40,000	Direct	13,334	13,333	0	13,333	0	0
182 Total Admin. and Gen.	\$265,699		\$67,717	\$71,761	\$0	\$68,210	\$64,999	\$3,415
184 TOTAL CORPORATE OPERATIONS	\$382,525		\$98,638	\$94,239	\$0	\$89,321	\$76,000	\$4,729
186 NON-INCOME TAXES:								
188 Non-income Taxes, Allocable	\$957	137	\$277	\$180	\$0	\$215	\$0	\$16
180 Non-income Taxes, Direct	0	Direct	0	0	0	0	0	0
181 Total Non-income Taxes	\$957		\$277	\$180	\$0	\$215	\$0	\$16
182 TOTAL OPER. EXP. AND TAXES	\$1,574,263		\$460,796	\$451,145	\$0	\$447,065	\$208,154	\$27,073

Interstate Telecommunications Cooperative, Inc.

Part 35
INFLATA Previous
Requirement Summary

Part 35
INFLATA
Total

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
13	Net Investment	\$774,804	CS2	\$590,823	\$291,773	\$0	\$232,409	\$0	\$0
14	Rate of Return	10.00%	819	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
15	Return on Rate Base	\$77,480		\$38,082	\$38,177	\$0	\$23,241	\$0	\$0
16	AFUDC	(91,429)	T37	(968)	(381)	0	(489)	0	0
19	ITC Amortization	0	T37	0	0	0	0	0	0
20	Other Return Adjustments	0	Direct	0	0	0	0	0	0
21	Net Return	\$76,056		\$36,478	\$27,796	\$0	\$22,763	\$0	\$0
23	Interest Expense	\$0	T87	0	0	0	0	0	0
24	Capitalized Project Taxes	0	T37	0	0	0	0	0	0
25	Depreciation Adjustment	0	T37	0	0	0	0	0	0
26	Other Income Adjustments	0	Direct	0	0	0	0	0	0
27	After Tax Income	\$76,056		\$36,478	\$27,796	\$0	\$22,763	\$0	\$0
29	State Income Taxes	\$0	29	\$0	\$0	\$0	\$0	\$0	\$0
30	Federal Income Taxes	0	29	0	0	0	0	0	0
31	Operating Expenses and Taxes	202,363	U198	62,739	66,377	0	62,189	18,049	0
32	Uncollectible	0	Direct	0	0	0	0	0	0
33	Other Revenue Adjustments	0	Direct	0	0	0	0	0	0
34	State for Gross Receipts Tax	279,624	19+31+33+33	99,801	97,865	0	85,430	18,049	0
35	Gross Receipts Tax	11,800	37	3,681	3,630	0	3,541	748	0
40	TOTAL REVENUE REQUIREMENT	\$290,028		\$91,865	\$90,804	\$0	\$89,513	\$18,797	\$0

Internet Telecommunications Cooperative, Inc.

Part 38
INTELATA
Trial
Summary

(A)	(B)	(C)	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
13 Land and Support Assets	9171,308	R28	914,389	971,296	90	998,064	90	90
14 "Central Office Equipment	8668,052	R70	906,778	838,640	90	9178,798	90	90
15 "Cell, Trans, Ctrg, Equipment	0	R78	0	0	0	0	0	0
17 Cable and Wire Facilities	781,872	R117	832,030	0	0	218,944	0	0
18 Total COE, ROT, CMWF	91,316,798		997,908	838,640	90	9397,110	90	90
20 Total Telephone Assets	90	R141	90	90	90	90	90	90
22 Total Tel. PL or Interp.	91,488,082		9912,184	937,828	90	9478,074	90	90
24 Total Intangible Assets	0	R144	0	0	0	0	0	0
26 Total Plant in Service	91,488,082		9912,184	937,828	90	9478,074	90	90
27 Total PL Held Future Use	0	R147	0	0	0	0	0	0
28 Total ST PLUC	0	R193	0	0	0	0	0	0
29 Total LT PLUC	187,318	R184	94,717	42,087	0	90,841	0	0
30 Total TEL PL Adjust.	0	R189	0	0	0	0	0	0
31 TOTAL TELEPHONE PLANT	91,645,378		9978,861	949,862	90	9628,915	90	90
33								
34 Note:								
35 Accum. Depr., PL in Serv.	987,918	R23	414,088	187,894	0	296,308	0	0
36 Accum. Depr. Pp&U	0	R27	0	0	0	0	0	0
37 Accum. Amort. Tangible PL	0	R29	0	0	0	0	0	0
38 Accum. Amort. Intangibles	0	R30	0	0	0	0	0	0
39 Accum. Amort. Other	0	R30	0	0	0	0	0	0
40 Accum. Def. Inc. Taxes, Net	10,777	R47	5,140	2,418	0	3,223	0	0
41								
42								
43 Other Assets	0	Direct	0	0	0	0	0	0
44								
45 NET TELEPHONE PLANT	9787,868		9287,863	9278,843	90	9290,086	90	90
46								
47 Cash & RTB Stock	0	R171	0	0	0	0	0	0
48 Materials and Supplies	2,731	R172	1,124	730	0	877	0	0
49 Cash Working Capital	4,498	R178	1,348	1,300	0	1,442	0	0
50 Equal Access Investment	0	R177	0	0	0	0	0	0
51								
52 NET INVESTMENT	9774,904		9290,923	9281,773	90	9292,409	90	90
53								

Internet Telecommunications Cooperative, Inc.

FOG PART 89
INFLATA Investments
Detail

	Part 89 INFLATA Total		Source or Appropriation	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
	(A)	(B)							
LAND AND SUPPORT ASSETS:									
14 Land Assets, Messages		\$1,791	728	\$148	\$733	\$0	\$981	\$0	\$0
15 Land Assets, Private Line		0	728	0	0	0	0	0	0
17 Total Land Assets		\$1,791		\$148	\$733	\$0	\$981	\$0	\$0
19 Support Assets, Messages		\$98,847	728	\$14,211	\$70,932	\$0	\$84,784	\$0	\$0
21 Support Assets, Private Line		0	728	0	0	0	0	0	0
22 Total Support Assets		\$98,847		\$14,211	\$70,932	\$0	\$84,784	\$0	\$0
24 Total Land and Supp. Assets		\$171,208		\$14,209	\$71,268	\$0	\$89,864	\$0	\$0
CENTRAL OFFICE EQUIPMENT:									
25 Operator Sys., DA		\$0	(F)	\$0	\$0	\$0	\$0	\$0	\$0
26 Operator Sys., Other		0	(I)	0	0	0	0	0	0
28 Total Operator Systems		\$0		\$0	\$0	\$0	\$0	\$0	\$0
29 Terminal Switching		\$5,121	(G)	\$0	\$0	\$0	\$5,121	\$0	\$0
30 Terminal Assigned		0	Check	0	0	0	0	0	0
32 Total Terminal Switching		\$5,121		\$0	\$0	\$0	\$5,121	\$0	\$0
33 Local Switching		\$328,540	(E)	\$0	\$328,540	\$0	\$0	\$0	\$0
34 Local Assigned		0	Check	0	0	0	0	0	0
41 Total Local Switching		\$328,540		\$0	\$328,540	\$0	\$0	\$0	\$0
42 Total Switching		\$331,661		\$0	\$328,540	\$0	\$5,121	\$0	\$0
44 Total Billing				\$0	\$328,540	\$0	\$5,121	\$0	\$0

Interstate Telecommunications Corporation, Inc.

	Part 26 Inter-LATA Total		Sources or Appportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
	(B)	(C)							
(A)	(B)	(C)	(C)	(B)	(F)	(G)	(H)	(I)	
COE Each. Thruf	90	Direct	90	90	90	90	90	90	O.K.
COE Each. Lins - Average	66,776	(G)	66,776	0	0	0	0	0	O.K.
COE Each. Lins - PL, etc.	0	(I)	0	0	0	0	0	0	O.K.
COE Each. Lins - Assigned	0	Direct	0	0	0	0	0	0	O.K.
COE Interchange Message	108,482	(G)	0	0	0	108,482	0	0	O.K.
COE Interchange, PL	0	(I)	0	0	0	0	0	0	O.K.
COE Interchange, Assigned	0	(G)	0	0	0	0	0	0	O.K.
COE HR Message	98,184	(G)	0	0	0	98,184	0	0	O.K.
COE HR Assigned	0	Direct	0	0	0	0	0	0	O.K.
Total COE Transmission	\$233,421		\$66,776	90	90	\$187,848	90	90	O.K.
Total Central Office Equip.	\$685,082		\$68,776	\$328,540	90	\$172,708	90	90	O.K.
NOT EQUIPMENT:									
Public Telephone	90	T-43	90	90	90	90	90	90	O.K.
Cableless Pay Phone	0	(G)	0	0	0	0	0	0	O.K.
Customer Premises Equipment	0	T80	0	0	0	0	0	0	O.K.
Total NOT Equipment	90		90	90	90	90	90	90	O.K.
CABLE AND WIRE FACILITIES:									
Exchange PL and WATS	90	(I)	90	90	90	90	90	90	O.K.
Exchange Message	\$32,030	(G)	\$32,030	0	0	0	0	0	O.K.
Exchange Assigned	0	Direct	0	0	0	0	0	0	O.K.
Total Exchange Lins CAWFF	\$632,030		\$632,030	90	90	90	90	90	O.K.
Exchange Trunk, Message	90	Direct	90	90	90	90	90	90	O.K.
Exchange Trunk, PL	0	Direct	0	0	0	0	0	0	O.K.
Total Exchange Trunk CAWFF	90		90	90	90	90	90	90	O.K.
Interchange Message	\$117,328	(G)	90	90	90	\$117,328	90	90	O.K.
Interchange PL, WATS	0	(I)	0	0	0	0	0	0	O.K.
Interchange Assigned	0	(G)	0	0	0	0	0	0	O.K.
Total Interchange CAWFF	\$117,328		90	90	90	\$117,328	90	90	O.K.

Interstate Telecommunications Cooperative, Inc.

	Part 36 IntARLATA Total									
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
FOC PART 66 IntARLATA Investment Detail			Source or Appropriation	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
111 HR C&W, Message	\$102,318	(G)	90	90	90	90	\$102,318	90	90	O.K.
112 HR C&W, WATS	0	(I)	0	0	0	0	0	0	0	O.K.
113 HR C&W, Assigned	0	Direct	0	0	0	0	0	0	0	O.K.
114 Total NonFurnish C&W	\$102,318		90	90	90	90	\$102,318	90	90	O.K.
115 Total Cable and Wire Feeds	\$751,873		\$652,030	90	90	90	\$219,844	90	90	O.K.
116 TANGIBLE ASSETS:										
117 Land and Support Leases	90	728	90	90	90	90	90	90	90	O.K.
118 COE Operator Leases	90	32	90	90	90	90	90	90	90	O.K.
119 COE Tandem Switching Leases	0	34	0	0	0	0	0	0	0	O.K.
120 COE Local Switching Leases	0	38	0	0	0	0	0	0	0	O.K.
121 COE Transmission Leases	0	68	0	0	0	0	0	0	0	O.K.
122 Total COE Leases	90		90	90	90	90	90	90	90	O.K.
123 IOT Equipment Leases	90	76	90	90	90	90	90	90	90	O.K.
124 C&W Leases	90	117	90	90	90	90	90	90	90	O.K.
125 Total Capital Leases	90		90	90	90	90	90	90	90	O.K.
126 Leasehold Impr., Alloc.	90	737	90	90	90	90	90	90	90	O.K.
127 Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	0	O.K.
128 Total Leasehold Improvements	90		90	90	90	90	90	90	90	O.K.
129 Total Tangible Assets	90		90	90	90	90	90	90	90	O.K.
130 TOTAL INTANGIBLE ASSETS	90	737	90	90	90	90	90	90	90	O.K.
131 PROPERTY HELD FOR FUTURE USE	90	748	90	90	90	90	90	90	90	O.K.

Interstate Telecommunications Corporation, Inc.

FOG PART 08
InterLATA Investment
Detail

Part 28
InterLATA
Total

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Source or Application	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
191 PLANT UNDER CONSTRUCTION:								
192 Short-term	80 T-48	80	80	80	80	80	80	O.K.
193 Long-term	187,315 T-48	84,717	42,087	0	80,541	3	0	O.K.
194 Total PL Under Const.	\$187,315	\$84,717	\$42,087	\$0	\$80,541	\$3	\$0	O.K.
195 TELEPHONE PLANT ADJUSTMENT	80 T-48	80	80	80	80	80	80	O.K.
196 CLASS B RTB STOCK	80 T-37	80	80	80	80	80	80	O.K.
197 MATERIALS AND SUPPLIES	82,791 T-37	\$1,124	\$750	80	9877	80	80	O.K.
198 CASH WORKING CAPITAL	94,488 T-37	\$1,848	\$1,200	80	\$1,442	80	80	O.K.
199 EQUAL ACCESS INVESTMENT	80 Direct	80	80	80	80	80	80	O.K.

FOO PART 88
LATA
Reserves and Debits

Interstate Telecommunications Corporation, Inc.

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Post 88 LATA Total	Source or Appropriation	Common Lns	Local Switching	Information	Common Transport	Billing and Collection	Other	
13 ACCUM. DEPRECIATION, TPIS									
14 Support Assets	987,021	T28	84,618	627,699	90	933,814	90	90	O.K.
15 COE Switching	151,769	R44	0	128,738	0	2,038	0	0	O.K.
16 COE Operator	0	R32	0	0	0	0	0	0	O.K.
17 COE Transmission	181,395	R68	42,882	0	0	108,733	0	0	O.K.
18 IOT Equipment	0	R78	0	0	0	0	0	0	O.K.
19 Cable and Wire Facilities	919,031	R117	388,810	0	0	181,091	0	0	O.K.
20 Other Plant	0	T37	0	0	0	0	0	0	O.K.
21									
22									
23 Total Accum. Cap., TPIS	987,016		841,099	818,734	90	239,303	90	90	O.K.
24									
25 ACCUM. AMORTIZATION:									
26 Accum. Depreciation, PIFU	0	T37	90	90	90	90	90	90	O.K.
27 Accum. Amort., Tropic Int.	0	T37	0	0	0	0	0	0	O.K.
28 Accum. Amort., Intertel, Inc.	0	T37	0	0	0	0	0	0	O.K.
29 Accum. Amort., Other	0	T37	0	0	0	0	0	0	O.K.
30									
31 Tel. Accum. Amortization	90		90	90	90	90	90	90	O.K.
32									
33 Total Accum. Dep. Amort.	907,916		841,099	818,734	90	239,303	90	90	O.K.
34									
35									
36 ACCUM. DEF. INC. TAXES, NET:									
37 Support Assets	8646	T28	864	3299	90	9323	90	90	O.K.
38 COE Switching	2,180	R44	0	2,148	0	34	0	0	O.K.
39 COE Operator	0	R32	0	0	0	0	0	0	O.K.
40 COE Transmission	1,274	R68	389	0	0	918	0	0	O.K.
41 IOT Equipment	0	R78	0	0	0	0	0	0	O.K.
42 Cable and Wire Fac.	6,878	R117	4,737	0	0	1,881	0	0	O.K.
43 Undistributed	0	T37	0	0	0	0	0	0	O.K.
44									
45 Total Accum. Def. Inc. Taxes	910,777		95,140	82,418	90	93,223	90	90	O.K.
46									
47									

Interstate Telecommunications Cooperative, Inc.

Part 36 InterLATA Total		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
***** FCC PART 69 Apparatus Factors		(A)	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
13	Central Office Equipment	\$686,082	R70	\$65,776	\$328,540	\$0	\$172,768	\$0	\$0
14	Int. Orig./Term. Eqpt.	0	R78	0	0	0	0	0	0
16	Ch...-aditus	781,873	R117	532,020	0	0	219,844	0	0
17	Total	\$1,216,755		\$597,805	\$328,540	\$0	\$392,410	\$0	\$0
18	Factor	1,000000		0.453598	0.347988	0.000000	0.298013	0.000000	0.000000
19									
20	Sum. Ser., Trans., Other	\$718,850	17	\$0	\$328,540	\$0	\$392,410	\$0	\$0
21	Factor	1,000000		0.000000	0.454180	0.000000	0.545810	0.000000	0.000000
22									
23	Central Office Equipment	\$686,082	R70	\$65,776	\$328,540	\$0	\$172,768	\$0	\$0
24	Int. Orig./Term. Eqpt.	0	R78	0	0	0	0	0	0
25	CAWF, Ext. Exch. Message	219,844	R117-43	0	0	0	219,844	0	0
26	Total	\$764,726		\$65,776	\$328,540	\$0	\$392,410	\$0	\$0
27	Factor	1,000000		0.086200	0.418120	0.000000	0.500080	0.000000	0.000000
28									
29									
30	General Support Facilities	\$171,208	R25	\$14,389	\$71,285	\$0	\$65,664	\$0	\$0
31	Central Office Equipment	558,082	13	68,776	328,540	0	172,768	0	0
32	Int. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0
33	CAWF Facilities	781,873	18	532,020	0	0	219,844	0	0
34	Equal Access Investment	0	R177	0	0	0	0	0	0
35	Total	\$1,488,083		\$612,164	\$397,825	\$0	\$478,074	\$0	\$0
36	Factor	1,000000		0.411383	0.267344	0.000000	0.321273	0.000000	0.000000
37									
38									
39	Sum. Com. L., Ser., Trans.	\$1,488,083	38	\$612,164	\$397,825	\$0	\$478,074	\$0	\$0
40	Factor	1,000000		0.411383	0.267344	0.000000	0.321273	0.000000	0.000000
41									
42	COE Cat. 2 Factor	1,000000	Direct	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000
43	IoT Cat. 1 Factor	1,000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
44	Total TPIS	\$1,488,083	C28	\$612,164	\$397,825	\$0	\$478,074	\$0	\$0
45	Factor	1,000000		0.411383	0.267344	0.000000	0.321273	0.000000	0.000000
46									

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ENDING DECEMBER 31, 1968

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Interstate Telecommunications Cooperative, Inc.

FOC PART 68
Appropriation Factors

Part 38
MISALATA
Total

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	Other		
								Billing and Collection	Information	
60 Interstate Equip. Factor	0.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
61 Nat. Gen. Work Standards	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
62 "BIG THREE" Expenses	883,791	U171	818,488	820,368	80	818,368	\$11,534	80	80	O.K.
64 Factor	1,000000		0.280006	0.291925	80	0.277723	0.163286	0.000000	0.000000	O.K.
66 Nat Investment	774,804	P13	260,623	281,773	0	232,408	0	0	0	O.K.
67 Factor	1,000000		0.336372	0.369870	0.000000	0.299968	0.000000	0.000000	0.000000	O.K.

Part 36
InterLATA
Total

Interstate Telecommunications Company, Inc.

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Operating Expenses and Taxes	Apparition	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
13 PLANT SPEC. OPER. EXPENSE								
14 Network Support, Alloc.	\$172	T37	\$71	\$46	\$0	\$0	\$0	O.K.
15 Network Support, Direct	0	Direct	0	0	0	0	0	O.K.
16 Total Network Support Exp.	\$172		\$71	\$46	\$0	\$0	\$0	O.K.
17 General Support, Alloc.	\$4,877	T30	\$463	\$2,448	\$2,008	\$0	\$0	O.K.
18 General Support, Direct	0	Direct	0	0	0	0	0	O.K.
19 Total General Support Exp.	\$4,877		\$463	\$2,448	\$2,008	\$0	\$0	O.K.
20 Central Office Eq. Alloc.	\$34,543	T31	\$2,857	\$14,182	\$7,803	\$0	\$0	O.K.
21 Central Office Eq. Direct	0	Direct	0	0	0	0	0	O.K.
22 Total COE Exp.	\$34,543		\$2,857	\$14,182	\$7,803	\$0	\$0	O.K.
23 Cust. Premises Equip.	\$0	R78	\$0	\$0	\$0	\$0	\$0	O.K.
24 Other IOT	0	T43	0	0	0	0	0	O.K.
25 IOT Direct	0	Direct	0	0	0	0	0	O.K.
26 Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	O.K.
27 Cable & Wires, Alloc.	\$15,208	T33	\$10,782	\$0	\$4,443	\$0	\$0	O.K.
28 Cable & Wires, Direct	0	Direct	0	0	0	0	0	O.K.
29 Total C&WF Exp.	\$15,208		\$10,782	\$0	\$4,443	\$0	\$0	O.K.
30 TOTAL PLT. SPEC. OPER. EXP.	\$48,787		\$14,182	\$18,674	\$14,941	\$0	\$0	O.K.
31 TOTAL PLT. SPEC. OPER. EXP. as SUPPORT	\$39,747		\$13,619	\$14,182	\$11,947	\$0	\$0	O.K.

Interstate Telecommunications Cooperative, Inc.

Part 28 InterLATA Total		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
FOC PART 28 Operating Expenses and Taxes		(A)	Appropriation	Common Line	Local Billing	Information	Common Transport	Billing and Collection	Other
57	NON-SPECIFIC OPER. EXP.:								
58	Ch. Pl. and Equip. Alloc.	860	T18	823	812	90	815	90	90
59	Ch. Pl. and Equip. Direct	0	Direct	0	0	0	0	0	0
60	Total Ch. Pl. & Equip.	860		823	812	90	815	90	90
61	Network Operations, Alloc.	89,428	T18	84,281	82,338	90	82,810	90	90
62	Network Operations, Direct	0	Direct	0	0	0	0	0	0
63	Total Network Oper. Exp.	89,428		84,281	82,338	90	82,810	90	90
64	Total Access Expenses	90	Direct	90	90	90	90	90	90
65	Dep., Support Assets	810,782	R23	9004	84,487	90	60,382	90	90
66	Dep., COE Switching	23,345	R44	0	22,985	0	360	0	0
67	Dep., COE Operator	0	R22	0	0	0	0	0	0
68	Dep., COE Transmission	20,797	R85	8,880	0	0	14,838	0	0
69	Dep., TOT Equipment	0	R78	0	0	0	0	0	0
70	Dep., CAW Facilities	38,124	R117	28,264	0	0	11,140	0	0
71	Dep., PHFU	0	R147	0	0	0	0	0	0
72	Total Depreciation Expense	863,048		833,748	827,471	90	831,828	90	90
73	Amort., Tangible Assets	90	R141	90	90	90	90	90	90
74	Amort., Intangible Assets	0	R144	0	0	0	0	0	0
75	Clear Amortization	0	Direct	0	0	0	0	0	0
76	Direct Assigned Amort.	0	Direct	0	0	0	0	0	0
77	Total Amortization Exp.	90		90	90	90	90	90	90
78	Total Depr. and Amort.	863,048		833,748	827,471	90	831,828	90	90
79	TOTAL NON-SPEC. OPER. EXP.	\$102,536		\$38,051	\$28,822	90	\$34,853	90	90

Interstate Telecommunications Cooperative, Inc.

104 105 106 107 108 109 110 111 112 113 114 115 116 117 118 119 120 121 122 123 124 125 126 127 128 129 130 131 132 133 134 135 136 137 138 139 140 141 142	Part 36 InterLATA Total	Operating Expenses etc: Taxes							Billing and Collection	Common Transport	Information	Local Switching	Common Line	Apparition	(B)	(C)	(D)	(E)	(F)	(G)	(H)	Other	(I)		
		(A)	(B)	(C)	(D)	(E)	(F)	(G)																(H)	(I)
CUSTOMER OPERATIONS EXPENSE:																									
104		Marketing, Allocable	90	T77	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	O.K.
105		Marketing, Direct	0	Direct	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
106		Total Marketing Expense	90		90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	O.K.
107		Operator Service, Alloc.	90	T81	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	O.K.
108		Operator Service, Direct	0	Direct	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
109		Total Operator Service	90		90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	O.K.
110		Classified Directory	90	Direct	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	O.K.
111		Alphabetical Directory	0	(F)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
112		Foreign Directory	0	Direct	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
113		Total Directory	90		90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	O.K.
114		Bus. Ctr., EU Prescription	0	T40	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
115		Bus. Ctr., Reserved	0	(I)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
116		Bus. Ctr., EU Access PL & All Other	0	(H)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
117		Bus. Ctr., EU Message	0	(H)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
118		Bus. Ctr., EU Reserved	0	(I)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
119		Bus. Ctr., DX Special Access	0	(I)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
120		Bus. Ctr., DX Switched Access	0	T40	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
121		Bus. Ctr., DX Billing and Collection	0	(H)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
122		Bus. Ctr., Cash Collection & Adminstr.	0	(D)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
123		Bus. Ctr., Reserved	0	(I)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
124		Total Business Office	90		90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	O.K.
125		Cust. Serv., Miss. Process	97,284	(H)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
126		Cust. Serv., Other B&C	4,340	(H)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
127		Cust. Serv., CHS	2,932	T21	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
128		Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
129		Total Customer Service	\$14,455		90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	O.K.
130		Total BO, CS, OS, Di.	\$14,455		90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	O.K.

Interstate Telecommunications Cooperative, Inc.

Part 36 IntrALATA Total		Part 36 IntrALATA Total							
Operating Expenses and Taxes		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
(A)									
188	Other Cust. Serv., Alloc.	90	142	90	90	90	90	90	O.K.
189	Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	O.K.
190	Total Other Cust. Serv.	90		90	90	90	90	90	O.K.
191	TOTAL CUSTOMER OPER. EXP.	\$14,468		90	\$1,332	90	\$1,600	\$11,524	O.K.
192	TOTAL '80-TYPER' EXPENSES:								
193	Total P.L. Specifics Exp.	\$48,797	41	\$14,182	\$16,874	90	\$14,941	90	O.K.
194	Total P.L. Non-specific Exp.	9,478	62 + 87 + 69	4,303	2,361	0	2,925	0	O.K.
195	Total Customer Operations	14,468	183	18,485	1,332	0	1,800	11,524	O.K.
196	TOTAL '80-TYPER' EXPENSES	\$69,731		\$18,485	\$20,366	90	\$19,306	\$11,524	O.K.
197	CORPORATE OPERATIONS EXPENSE:								
198	Exec. and Planning, Alloc.	\$10,868	T64	\$2,908	\$3,202	90	\$3,046	\$1,813	O.K.
199	Exec. and Planning, Direct	0	Direct	0	0	0	0	0	O.K.
200	Total Exec. and Planning	\$10,868		\$2,908	\$3,202	90	\$3,046	\$1,813	O.K.
201	Admin. & General, Allocable	\$29,512	T64	\$7,598	\$6,323	90	\$7,918	\$4,712	O.K.
202	Admin. & General, Direct	0	Direct	0	0	0	0	0	O.K.
203	Total Admin. and Gen.	\$29,512		\$7,598	\$6,323	90	\$7,918	\$4,712	O.K.
204	TOTAL CORPORATE OPERATIONS	\$39,480		\$10,466	\$11,525	90	\$10,965	\$6,525	O.K.
205	NON-INCOME TAXES:								
206	Non-income Taxes, Allocable	995	T37	\$39	\$25	90	\$30	90	O.K.
207	Non-income Taxes, Direct	0	Direct	0	0	0	0	0	O.K.
208	Total Non-income Taxes	995		\$39	\$25	90	\$30	90	O.K.
209	TOTAL OPER. EXP. AND TAXES	\$202,353		\$62,739	\$69,377	90	\$63,189	\$19,049	O.K.

SOUTH DAKOTA PLUS INTRASTATE ACCESS COST MODEL
Missouri Telecommunications Cooperative, Inc.
ENDING DECEMBER 31, 1983

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	FCC PART 38	(A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Message Telephone Service				Private Line		TOTAL INTRASTATE (F)
						InterLATA (E)	InterLATA (F)	InterLATA (G)	InterLATA (H)	InterLATA (I)	InterLATA (J)	
70		CAT 2 CP Equipment	0									
71		Reserved	0									
72		Reserved	0									
73		CAT 1.3 Joint Mng. Cat. 1.1 & 1.2 PL	17,987,808									
74		Other CAT 1 CBWF	0									
75		CAT 2 CBWF	562,337									
76		CAT 3 CBWF, Heibard	0									
77		CAT 3 Joint Message & PL/WATS	1,817,808									
78		Reserved	0									
79		CAT 3 Direct	0									
80		CAT 4 Message	0									
81		CAT 4 WATS	2,298,374									
82		CAT 4 Direct	0									
83		Allocable Support Leases	211,262		211,262							
84		Direct Support Leases	0									
85		COE Operator	0									
86		COE Transm. Switch	0									
87		COE Local Switch	0									
88		COE Local Switch	0									
89		COE Transmission	0									
90		COE Direct	0									
91		ROT Leases	0									
92		CBWF Leases	0									
93		Leasehold Imp. Lead etc.	0									
94		Leasehold Imp. COE Switching	0									
95		Leasehold Imp. COE Operator	0									
96		Leasehold Imp. COE Trans.	0									
97		Leasehold Imp. ROT	0									
98		Leasehold Imp. CBWF	0									
99		Leasehold Imp. Other	0									
100		Allocable Acct. No. 2890	0									
101		Direct Acct. No. 2890	0									
102		Midsize and Supplies	82,008									
103		RTD Stock	0									
104		Trk. PL Adjust. - Alloc.	0									
105		Trk. PL Adjust. - Direct	0									
106		Other Assets, Net	0									
107		Other Liab. Def. Cr., Net	0									

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Intrastate Telecommunications Cooperative, Inc.
 ENDING DECEMBER 31, 1998

	TOTAL COMPANY	Intrastate						TOTAL INTRASTATE	
		Message Telephone Service			Private Line				
		IntraLATA	IntraLATA	IntraLATA	IntraLATA	IntraLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
123 TPJG - Short Term, Alloc.	0	-	-	-	0	0	-	0	0
124 TPJG - Short Term, Direct	0	-	-	-	-	-	-	-	-
125 TPJG - Long Term, Alloc.	4,321,821	-	-	-	0	0	-	0	0
126 TPJG - Long Term, Direct	0	-	-	-	-	-	-	-	-
127									
RESERVEES AND DEFEREDS:									
128 Asst. Dir. Support Assets	1,841,201	-	-	-	-	-	-	-	-
129 Asst. Dir. COE Building	2,745,832	-	-	-	-	-	-	-	-
130 Asst. Dir. COE Operator	0	-	-	-	-	-	-	-	-
131 Asst. Dir. COE Transmission	4,343,068	-	-	-	-	-	-	-	-
132 Asst. Dir. IOT Equipment	0	-	-	-	-	-	-	-	-
133 Asst. Dir. Cable and Wire Facilities	15,517,502	-	-	-	0	0	-	0	0
134 Asst. Dir. Other Plant	0	-	-	-	-	-	-	-	-
135 Accum. Amort., Tangible Inv.	0	-	-	-	-	-	-	-	-
136 Accum. Amort., Intang. Inv.	0	-	-	-	-	-	-	-	-
137 Accum. Amort., Other	0	-	-	-	-	-	-	-	-
138 Asst. Dir. IT Support Assets	17,738	-	-	-	-	-	-	-	-
139 Asst. Dir. IT COE Switching	45,431	-	-	-	-	-	-	-	-
140 Asst. Dir. IT COE Operator	0	-	-	-	-	-	-	-	-
141 Asst. Dir. IT COE Transm.	38,545	-	-	-	-	-	-	-	-
142 Asst. Dir. IT IOT Equipment	0	-	-	-	-	-	-	-	-
143 Asst. Dir. IT IOT Equipm't	0	-	-	-	-	-	-	-	-
144 Asst. Dir. IT C&W	200,488	-	-	-	0	0	-	0	0
145 Asst. Dir. IT Unallocated	0	-	-	-	-	-	-	-	-
146									
OPERATING EXPENSES AND TAXES:									
147 Network Support, Alloc.	4,728	-	-	-	-	-	-	-	-
148 Network Support, Direct	0	-	-	-	-	-	-	-	-
149 General Support, Alloc.	161,489	-	-	-	0	0	-	0	0
150 General Support, Direct	0	-	-	-	-	-	-	-	-
151 Central Office Eq., Alloc.	580,982	-	-	-	0	0	-	0	0
152 Central Office Eq., Direct	0	-	-	-	-	-	-	-	-
153 Cust. Premises Equip.	0	-	-	-	-	-	-	-	-
154 Customer Pay Phone Exp.	0	-	-	-	-	-	-	-	-
155 Other IOT	0	-	-	-	-	-	-	-	-
156 IOT Direct	0	-	-	-	-	-	-	-	-
157 Cable & Wire, Alloc.	468,537	-	-	-	0	0	-	0	0
158 Cable & Wire, Direct	0	-	-	-	-	-	-	-	-
159									

SOUTH DAKOTA PLS INTRASTATE ACCESS COST MODEL

Interstate Telecommunications Corporation, Inc.

ENDING DECEMBER 31, 1988

	TOTAL COMPANY		Source/ Allocator	Interstate and Other		Message Telephone Services		Private Line		TOTAL INTRASTATE
	(B)	(A)		(C)	(E)	(F)	(G)	(H)	(I)	
176 Ctl. Pl. and Equip., Alloc.	1,373									0
177 Ctl. Pl. and Equip., Direct	0									0
178 Network Operations, Alloc.	259,030									0
179 Network Operations, Direct	468,431									0
180 Total Access Expenses	0									0
181 Dept., Support Access	288,216									0
182 Dept., COE Switching	0									0
183 Dept., COE Operator	0									0
184 Dept., COE Transmission	668,503									0
185 Dept., IOT Equipment	0									0
186 Dept., CMW Facilities	1,144,885									0
187 Amort., Tangible Assets	0									0
188 Amort., Intangible Assets	0									0
189 Other Amortization	0									0
190 Direct Assigned Amort.	0									0
191 Marketing, Allocable	0									0
192 Marketing, Direct	0									0
193 Operator Service, Alloc.	0									0
194 Operator Service, Direct	0									0
195 Classified Directory	0									0
196 Alphabetical Directory	0									0
197 Foreign Directory	0									0
198 Bus. Cks., BU Presubscription	0									0
199 Bus. Cks., BU MTS & WATS	117,816									0
200 Bus. Cks., BU Access, PL & Other	0									0
201 Bus. Cks., DCC Special Access	0									0
202 Bus. Cks., DCC Switched Access	3,253									0
203 Bus. Cks., DCC B & C Services	125									0
204 Cash Collected & Admin.	0									0
205 Cust. Svc., Direct	0									0
206 Cust. Serv., Mag. Process	83,913									0
207 Cust. Serv., Other BUC	113,089									0
208 Cust. Serv., CABE	36,205									0
209 Cust. Serv., BU Common Line	70,715			70,715						0
210 Other Cust. Serv., Alloc.	0									0
211 Other Cust. Serv., Direct	222,459			219,345					3,064	3,064
212 Exec. and Planning, Alloc.	330,056			0						0
213 Exec. and Planning, Direct	0			0						0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Intrastate Telecommunications Comparative, Inc.
ENDING DECEMBER 31, 1983

	(A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Intrastate				TOTAL INTRASTATE (F)
				Intrastate and Other (D)	Message Telephone Service (E)	Private Line (G)		
				INTRALATA (E)	INTRALATA (F)	INTRALATA (G)	INTRALATA (H)	
226	Admin. & General, Allocable	878,000	-	-	-	-	-	
231	Admin. & General, Direct	40,000	-	-	40,000	-	40,000	
232	Non-income Taxes, Allocable	2,802	-	-	-	-	-	
233	Non-income Taxes, Direct	60,638	-	60,638	-	-	-	
234								
236	OTHER INCOME STATEMENT:							
236	State Income Tax Rate	0.00%	-	-	-	-	-	
237	Federal Income Tax Rate	0.00%	-	-	-	-	-	
238	Gross Receipts Tax Rate	4.00%	-	-	-	-	-	
239	Public Utility Tax Rate	10.00%	-	-	-	-	-	
240	APJCC (CA 198)	0	-	-	-	-	-	
241	ITC Amortization	0	-	-	-	-	-	
242	Other Return Adjustments	0	-	-	0	-	0	
243	Contributions	38,857	-	-	-	-	-	
244	Interest Expense	0	-	-	-	-	-	
245	Capital Lease Expense	0	-	-	-	-	-	
246	Capitalized Payroll Taxes	0	-	-	-	-	-	
247	Depreciation Adjustment	0	-	-	-	-	-	
248	Other Income Adjustments	0	-	-	-	-	-	
249	Unrecoverables	0	-	-	-	-	-	
250	Other Revenue Adjustments	0	-	-	-	-	-	
251	Other Revenue Taxes	0	-	-	-	-	-	
252								

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL
 IntraState Telecommunications Cooperative, Inc.
 ENDING DECEMBER 31, 1998

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***** FCC PART 28 *****	(A)	TOTAL COMPANY	Source/ Allocator	Intrastate			Private Line			TOTAL INTRASTATE
				Other	InterLATA		InterLATA		InterLATA	
					(D)	(E)	(F)	(G)		
271	Working Loops	(B) 14,098	(C) --	0	228	0	0	0	0	0
272	Equivalent Intraexchange Ckt. Miles	142,310	--	0	0	0	0	0	0	0
273	Intraexchange Circuit Terminations	1,138	--	0	0	0	0	0	0	0
										(I) 166

MONTHS TRIAL BALANCE
 WITH ACTIVITY FOR DECSB

ACCOUNT NUMBER	DESCRIPTION	DECSB BALANCE		ADJUSTMENTS		NEW BALANCE		ACCOUNT NUMBER
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	
6123.00	OFF EQUIP EXPENSE-SD	16,618.50	0.00					6123.00
6123.10	OPC EQUIP EXPENSE-HR	14.85	0.00					6123.10
6123.20	CO COMMUNICATION EXP-SD*	1,641.65	0.00					6123.20
6123.30	CO COMMUNICATION EXP-HR*	0.00	0.00					6123.30
6124.00	GEN PUR COMPUTER EXP-SD*	9,448.62	0.00					6124.00
6210.00	COB & DIS AT MDP-SD	28,423.12	0.00					6210.00
6210.10	COB & DIS AT MDP-HR	3,606.54	0.00					6210.10
6210.20	REPAIR OF COE-LOCAL-SD	207,824.12	0.00					6210.20
6210.30	REPAIR OF COE-LOCAL-HR	3,989.28	0.00					6210.30
6210.40	REP OF COE-CLI & 911-SD*	2,390.02	0.00					6210.40
6210.41	REP OF COE-CLI & 911-HR*	268.77	0.00					6210.41
6220.30	DIGITAL OFFICE - SD	19.77	0.00					6220.30
6220.31	DIGITAL OFFICE - HR	0.00	0.00					6220.31
6220.40	DIGITAL FIELD - SD	487.67	0.00					6220.40
6220.41	DIGITAL OFFICE - HR	0.00	0.00					6220.41
6230.10	REPAIR OF COE-TOLL-SD	20,125.20	0.00					6230.10
6230.11	REPAIR OF COE-TOLL-HR	2,572.13	0.00					6230.11
6230.20	REPAIR OF COE-EAS-SD	1,253.62	0.00					6230.20
6230.21	REPAIR OF COE-EAS-HR	17.77	0.00					6230.21
6230.30	REPAIR OF COE-SUB CXE-S*	25,522.60	0.00					6230.30
6230.31	REPAIR OF COE-SUB CXE-H*	1,142.64	0.00					6230.31
6230.40	REP SUB CXE-SUB TERM-SD*	39,126.35	0.00					6230.40
6230.41	REP SUB CXE-SUB TERM-HR*	1,959.92	0.00					6230.41
6231.10	REP COE RADIO/MICRO-SD	1,156.58	0.00					6231.10
6231.11	REP COE RADIO/MICRO-HR	2,114.90	0.00					6231.11
6351.00	PUBLIC TEL EQUIP EX-SD	0.00	0.00					6351.00

ACCOUNT NUMBER	DESCRIPTION	DEC88 BALANCE		ADJUSTMENTS		NEW BALANCE		ACCOUNT NUMBER
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	
6331.10	PUBLIC TEL EQUIP EXP-HH*	0.00	0.00					6331.10
6411.00	TOWER MAINTENANCE-SD *	0.00	0.00					6411.00
6411.10	TOWER MAINTENANCE-HH *	119.04	0.00					6411.10
6423.00	BURIED CABLE & WIRE-SD *	237,440.72	0.00					6423.00
6423.10	BURIED CABLE & WIRE-HH *	38,199.22	0.00					6423.10
6533.00	PROVISIONING EXPENSE *	0.00	0.00					6533.00
6531.00	POWER EXPENSE-SD *	22,141.78	0.00					6531.00
6531.10	POWER EXPENSE-HH *	7,773.22	0.00					6531.10
6533.00	DISPATCHING EXPENSE-SD *	65,863.32	0.00					6533.00
6533.10	DISPATCHING EXPENSE-HH *	1,061.56	0.00					6533.10
6533.20	TESTING-LOCAL-SD *	3,013.69	0.00					6533.20
6533.21	TESTING-LOCAL-HH *	222.31	0.00					6533.21
6533.30	TESTING-TOLL-SD *	1,245.11	0.00					6533.30
6533.31	TESTING-TOLL-HH *	237.74	0.00					6533.31
6533.40	TESTING-RAS-SD *	384.18	0.00					6533.40
6533.41	TESTING-RAS-HH *	61.70	0.00					6533.41
6533.50	TESTING-SUB CKR-SD *	300.77	0.00					6533.50
6533.51	TESTING-SUB CKR-HH *	634.47	0.00					6533.51
6534.00	PLANT SUPP CLEARING *	0.00	0.00					6534.00
6534.10	PLT OPER ADM EXPENSE *	22,275.77	0.00					6534.10
6535.00	ENGINEERING EXPENSE *	22,364.47	0.00					6535.00
6540.00	ACCESS EXPENSE *	0.00	0.00					6540.00
6540.11	USF - SCHOOL,LIBR,RBC *	10,872.45	0.00					6540.11
6540.12	USF-RICE COST & LOW INC*	10,743.23	0.00					6540.12
6540.13	USF - ALL OTHER *	0.00	0.00					6540.13
6540.14	USF-SCHOOL,LIBR,RBC-HH *	3,430.99	0.00					6540.14

WORKING TRIAL BALANCE
 WITH ACTIVITY FOR DEC88

ACCOUNT NUMBER	DESCRIPTION	DEBIT	CREDIT	DEBIT	CREDIT	ADJUSTMENTS DEBIT	ADJUSTMENTS CREDIT	NEW BALANCE DEBIT	NEW BALANCE CREDIT	ACCOUNT NUMBER
8721.00	ACCOUNTING/FINANCE EXP	305,545.26		0.00						8721.00
8722.00	EXTERNAL RELATIONS	521.85		0.00						8722.00
8723.10	NEWSLETTER EXPENSE	61,940.33		0.00						8723.10
8723.00	HUMAN RESOURCES EXPENSE*	1,059.66		0.00						8723.00
8724.00	COMPUTER MANAGEMENT	47,980.30		0.00						8724.00
8725.00	LEGAL EXPENSE	13,683.07		0.00						8725.00
8726.00	PROCUREMENT EXPENSE	3,762.10		0.00						8726.00
8726.00	OTH GEN & ADM EXPENSE	147,077.41		0.00						8726.00
8726.10	ANNUAL MEETING EXPENSE	30,839.76		0.00						8726.10
8726.20	INSURANCE EXPENSE	10,886.31		0.00						8726.20
8726.70	OTHER GEN & ADM-PLT OPE*	0.00		0.00						8726.70
7110.00	INCOME-CUSTOM WORK	0.00		0.00						7110.00
7220.00	OPERATING TAXES-FED INC*	42,000.00		0.00						7220.00
7230.00	OPERATING TAXES-ST INC	1,800.00		0.00						7230.00
7240.00	OPERATING TAXES-OTHER	221.71		0.00						7240.00
7240.10	OPERATING TAX-REAL ESTA*	2,380.19		0.00						7240.10
7240.20	OPERATING TAXES-GRS REV*	184,884.64		0.00						7240.20
7240.30	PFC ASSESSMENTS	4,931.76		0.00						7240.30
7310.00	DIVIDEND INCOME	0.00		28,336.31						7310.00
7320.00	INTEREST INCOME	0.00		350,822.74						7320.00
7340.00	INT OF FUNDS DURING COM*	0.00		39,159.24						7340.00
7360.00	RENT/LEASED PROPERTY	0.00		1,325.00						7360.00
7360.10	INVEST IN SUBSIDIARY	0.00		167,936.91						7360.10
7360.11	INTV IN SUBSIDIARY-INTDA*	0.00		1,492,155.06						7360.11
7360.20	CELLULAR LOSS	0.00		24,026.00						7360.20
7360.30	WESTERN TRANSPORT LOSS	0.00		0.00						7360.30

WORKING TRIAL BALANCE
WITH ACTIVITY FOR DEC98

ACCOUNT NUMBER	DESCRIPTION	DEC98 BALANCE		ADJUSTMENTS		NEW BALANCE		ACCOUNT NUMBER
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	
91199.11	OTHER ACCT REC-A7AT		0.00					91199.11
91199.12	OTHER ACCT REC-HECA	26,652.11						91199.12
91199.13	OTHER ACCT REC-U S WEST*	31,877.92						91199.13
91199.14	OTHER ACCT REC-NCI		0.00					91199.14
91199.15	OTHER ACCT REC-OTN CABR*	53,476.08						91199.15
91199.16	OTHER ACCT REC-EXPRESS *	3,818.16						91199.16
91199.17	OTHER ACCT REC-LECA		0.00					91199.17
91199.18	OTHER ACCT REC-RYFC		0.00					91199.18
91199.25	OTH ACCT REC-INTERSTATE*	3,189,978.00						91199.25
91210.00	INT & DIV RECEIVABLE *		0.00					91210.00
91310.00	PREPAID INSURANCE		0.00					91310.00
91402.17	SC LOAN - SCHOOLS	17,781.65						91402.17
91402.38	INVESTMENTS-RYFC	844,031.38						91402.38
91408.21	BILLABLE I/R-CPE		0.00					91408.21
91410.51	PUBLIC TELEPHONE EQUIP *	34,131.58						91410.51
91410.55	DEP REL - PUB TEL EQUIP*		32,584.08					91410.55
91438.50	DEFERRED CHARGES	10,154,143.67						91438.50
92003.00	TEL PLANT U/CONST-H/O *		0.00					92003.00
92111.00	LAND-SD	17,304.58						92111.00
92121.10	DIAL BUILDINGS-SD	1,081,167.96						92121.10
92122.00	FURNITURE-SD		0.00					92122.00
92123.00	OFFICE EQUIPMENT-SD		0.00					92123.00
92123.20	CO COMMUNICATIONS EQ-SD*		0.00					92123.20
92124.00	COMPUTER ACCESSORIES *	13,865.22						92124.00
92212.10	COE-DIGITAL EQUIP-SD *	2,804,021.51						92212.10
92212.20	DIG EQUIP SOFTWARE-SD *		0.00					92212.20

WORKING TRIAL BALANCE
WIRE ACTIVITY FOR DECSB

ACCOUNT NUMBER	DESCRIPTION	DEC98 BALANCE		ADJUSTMENTS		NEW BALANCE		ACCOUNT NUMBER
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	
92291.10	MICROWAVE EQUIP-8D	0.00	0.00	0.00	0.00	0.00	0.00	92291.10
92292.00	COE-CARRIER EQUIP-8D	326,943.41	0.00	0.00	0.00	326,943.41	0.00	92292.00
92292.20	COE-T* CARRIER EQP-8D	1,566,955.59	0.00	0.00	0.00	1,566,955.59	0.00	92292.20
92292.40	CIRCUIT EQUIP-FIBER-8D	341,343.03	0.00	0.00	0.00	341,343.03	0.00	92292.40
92293.00	PUBLIC TLE EQUIP-8D	0.00	0.00	0.00	0.00	0.00	0.00	92293.00
92292.00	OTHER TERMINAL EQUIP	13,752.59	0.00	0.00	0.00	13,752.59	0.00	92292.00
92411.00	POLE LINE	25,839.98	0.00	0.00	0.00	25,839.98	0.00	92411.00
92422.00	UNCO COPPER CABLE-8D	24,830.24	0.00	0.00	0.00	24,830.24	0.00	92422.00
92422.20	UNCO FIBER OPTIC CB-8D	27,321.61	0.00	0.00	0.00	27,321.61	0.00	92422.20
92423.00	BURIED CABLE-8D	7,889,889.49	0.00	0.00	0.00	7,889,889.49	0.00	92423.00
92423.20	BURIED CABLE-FILLED-8D	0.00	0.00	0.00	0.00	0.00	0.00	92423.20
92423.40	BURIED WIRE-8D	2,081,087.36	0.00	0.00	0.00	2,081,087.36	0.00	92423.40
92423.60	FIBER OPTIC CABLE-8D	1,961,881.06	0.00	0.00	0.00	1,961,881.06	0.00	92423.60
92426.00	INTRABLOS ESTW CABLE	31,344.59	0.00	0.00	0.00	31,344.59	0.00	92426.00
92441.00	UNDERGROUND CONDUIT-8D	319,156.48	0.00	0.00	0.00	319,156.48	0.00	92441.00
93121.10	DEP RES-DAIL BLDG-8D	0.00	347,420.39	0.00	0.00	0.00	347,420.39	93121.10
93122.00	DEP RES-FURNITURE-8D	0.00	0.00	0.00	0.00	0.00	0.00	93122.00
93123.00	DEP RES-OFFICE EQUIP	0.00	0.00	0.00	0.00	0.00	0.00	93123.00
93123.20	DEP RES-CO COMM EQUIP	0.00	0.00	0.00	0.00	0.00	0.00	93123.20
93124.00	DEP RES-COMPUTER EQUIP	0.00	13,865.22	0.00	0.00	0.00	13,865.22	93124.00
93212.10	DEP RES-COE-DIOIT EQUIP*	194,328.12	0.00	0.00	0.00	194,328.12	0.00	93212.10
93212.20	DEP RES-DIG NO SOFTWARE*	0.00	0.00	0.00	0.00	0.00	0.00	93212.20
93291.10	DEP RES-MICROWAVE EQ-8D*	0.00	24,000.00	0.00	0.00	0.00	24,000.00	93291.10
93292.00	DEP RES-CARRIER EQUIP	0.00	269,877.79	0.00	0.00	0.00	269,877.79	93292.00
93292.20	DEP RES-T* CARRIER	0.00	1,397,897.84	0.00	0.00	0.00	1,397,897.84	93292.20
93292.40	DEP RES-FIB OPTIC CIR E*	0.00	19,488.42	0.00	0.00	0.00	19,488.42	93292.40

INTERSTATE TELECOMMUNICATIONS

WORKING TRIAL BALANCE
 WITH ACTIVITY FOR DEC88

ACCOUNT NUMBER	DESCRIPTION	DEC88 BALANCE		ADJUSTMENTS		NEW BALANCE		ACCOUNT NUMBER
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	
93331.00	DEP RES-FIB TEL EQUIP *	0.00	0.00					93331.00
93302.00	DEP RES-OTH TERM EQUIP *	0.00	10,610.14					93302.00
93411.00	DEP RES-POLE LINE *	0.00	25,630.86					93411.00
93422.00	DEP RES-UNDO COPPER *	0.00	16,923.84					93422.00
93422.20	DEP RES-UNDO FIBER OPT *	0.00	415.61					93422.20
93422.00	DEP RES-BURIED CABLE *	0.00	5,612,172.65					93422.00
93423.20	DEP RES-SUR CABLE-FILLS*	0.00	0.00					93423.20
93423.40	DEP RES-BURIED WIRE *	0.00	1,132,030.40					93423.40
93423.60	DEP RES-FIBER OPT CABLE*	0.00	513,971.31					93423.60
93426.00	DEP RES- INTRA NET CBLR*	0.00	44,808.88					93426.00
93441.00	DEP RES-UNGD CONDUIT *	0.00	80,149.95					93441.00
94010.00	A/C PAYABLE-ITC GIIT OC*	0.00	40.00					94010.00
94010.10	A/C PAYABLE OTHER *	0.00	24,878.92					94010.10
94010.11	A/C PAYABLE-ATAT *	0.00	0.00					94010.11
94010.12	A/C PAYABLE-RECA *	0.00	0.00					94010.12
94010.13	A/C PAYABLE-U S WEST *	0.00	0.11					94010.13
94010.14	A/C PAYABLE-UNB TOLL *	0.00	0.00					94010.14
94010.16	A/C PAYABLE-EXPRESS *	0.00	0.00					94010.16
94010.17	A/C PAYABLE-LECA *	0.00	0.00					94010.17
94010.18	A/C PAYABLE-POLARIS *	0.00	0.00					94010.18
94010.20	A/C PAYABLE-911 *	0.00	0.00					94010.20
94010.22	A/C PAYABLE-911 *	0.00	0.00					94010.22
94010.24	A/C PAYABLE-TAP SUR CR *	0.00	0.00					94010.24
94010.25	A/P TELS RELAYS *	0.00	0.00					94010.25
94010.50	A/C PAYABLE-FED EXCISE *	0.00	9,025.80					94010.50
94010.60	A/C PAYABLE-SALES TAX *	0.00	19,239.70					94010.60

WORKING TRIAL BALANCE
 WITH ACTIVITY FOR DECS8

ACCOUNT NUMBER	DESCRIPTION	DECS8 BALANCE		ADJUSTMENTS		NEW BALANCE		ACCOUNT NUMBER
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	
95080.03	OTH LOC SER PIC/LDS-8D *	0.00	1,039.00 *					95080.03
95080.05	800 BLOCKING S/C-8D *	0.00	438.80 *					95080.05
95080.20	OTH OPT LOC SER REV-8D *	0.00	132,814.47 *					95080.20
95080.40	OTHER LOCAL SERVICE-8D *	0.00	3,047.71 *					95080.40
95081.00	LDI END USER REV-8D *	0.00	310,340.14 *					95081.00
95082.00	LDI COMMON LINE REV-8D *	0.00	385,640.80 *					95082.00
95082.11	USF REV-SCHOOL, LIB, MEC *	0.00	0.00 *					95082.11
95082.12	USF REV-EICOST/LOW IXC *	0.00	0.00 *					95082.12
95082.13	USF REV - ALL OTHER *	0.00	0.00 *					95082.13
95082.20	LDI SMI ACCESS REV-8D *	0.00	1,808,474.50 *					95082.20
95083.00	LDI SPC ACCESS REV-8D *	0.00	129,209.88 *					95083.00
95084.00	STATE SP ACCESS REV-8D *	0.00	60,239.78 *					95084.00
95084.20	LDS COMM LINE REV-8D *	0.00	371,141.87 *					95084.20
95084.40	LDS SMT ACCESS REV-8D *	0.00	951,288.40 *					95084.40
95100.00	MESSAGE REVENUE-8D *	0.00	251,175.83 *					95100.00
95100.88	PROGRAM DEVELOPMENT *	0.00	4,981.98 *					95100.88
95110.00	WATS-REVENUE-8D *	0.00	0.00 *					95110.00
95230.00	DIRECTORY REVENUE-8D *	0.00	11,986.40 *					95230.00
95230.20	LISTING-8D *	0.00	17,517.88 *					95230.20
95240.00	RENT REVENUE-8D *	0.00	25,880.66 *					95240.00
95250.00	CORPORATE OPERATING REV*	0.00	0.00 *					95250.00
95280.00	MISCELLANEOUS REVENUE *	0.00	288.70 *					95280.00
95280.10	OTH REGULATED REV-8D *	0.00	0.00 *					95280.10
95270.00	INTRA BILL/COLLECT 8D *	0.00	83,283.73 *					95270.00
95280.00	INTRA BILL/COLLECT-8D *	0.00	124,928.82 *					95280.00
95300.00	UNCOLLECTIBLE REVS-8D *	29,865.06	0.00 *					95300.00

WORKING TRIAL BALANCE
 WITH ACTIVITY FOR DEC88

ACCOUNT NUMBER	DESCRIPTION	DEC88 BALANCE		ADJUSTMENTS		NEW BALANCE		ACCOUNT NUMBER
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	
98121.00	LAND & BLDG EXPENSE-SD *	13,385.82	0.00 *					98121.00
98122.00	FURNITURE EXPENSE-SD *	0.00	0.00 *					98122.00
98123.00	OFF EQUIP EXPENSE-SD *	0.00	0.00 *					98123.00
98123.20	CO COMMUNICATION EXP-SD*	0.00	0.00 *					98123.20
98124.00	COMPUTER ACCESSORIES *	20.16	0.00 *					98124.00
98210.00	CON & DIS AT MDF-SD *	15,060.72	0.00 *					98210.00
98210.10	RENT EXPENSE-U S WEST *	0.00	0.00 *					98210.10
98210.20	REPAIR OF COE-LOCAL-SD *	23,946.47	0.00 *					98210.20
98210.40	REP OF COE-CLI & 911-SD*	1,150.16	0.00 *					98210.40
98212.10	CON-DIGITAL EQUIP-SD *	3,816.12	0.00 *					98212.10
98220.30	DIGITAL OFFICE - SD *	0.00	0.00 *					98220.30
98220.40	DIGITAL FIELD - SD *	223.76	0.00 *					98220.40
98230.10	REPAIR OF COE-TOLL-SD *	6,396.14	0.00 *					98230.10
98230.20	REPAIR OF COE-EAS-SD *	44.58	0.00 *					98230.20
98230.30	REPAIR OF COE-SUB CTR-S*	5,261.82	0.00 *					98230.30
98230.40	REP SUB CTR-SUB TERM-SD*	5,451.54	0.00 *					98230.40
98232.00	CON-CARRIER EQUIP-SD *	483.48	0.00 *					98232.00
98232.20	COE-T-CARRIER EOP-SD *	2,332.08	0.00 *					98232.20
98351.00	PUBLIC TEL EQUIP EX-SD *	120.89	0.00 *					98351.00
98423.00	BURIED CABLE & WIRE-SD *	209,351.11	0.00 *					98423.00
98512.00	PROVISIONING EXPENSE *	1,372.99	0.00 *					98512.00
98531.00	POWER EXPENSE-SD *	34,670.96	0.00 *					98531.00
98533.00	DISPATCHING EXPENSE-SD *	1,933.66	0.00 *					98533.00
98533.20	TESTING-LOCAL-SD *	2,757.83	0.00 *					98533.20
98533.30	TESTING-TOLL-SD *	188.75	0.00 *					98533.30
98533.40	TESTING-EAS-SD *	67.62	0.00 *					98533.40

INTERSTATE TELCOM COOP

Toll Cost Study

PLANT (12/31/88)

EXPENSES (12/31/88)

INVEST
W/O CWCBOOK INV
12/31/88

ADJUST

PER STUDY
12/31/88

2108	54,570	(6,192)	48,378
2109	5,086,115	(426,127)	4,657,988
2110	5,140,685	(434,319)	4,706,366
2211	0	0	0
2212	10,104,507	(3,193,817)	6,910,690
2215	0	0	0
2210	10,104,507	(3,193,817)	6,910,690
2220	0	0	0
2231	179,074	(90,172)	88,902
2232	4,790,768	1,816,490	6,607,258
2230	4,969,840	1,726,318	6,696,158
2311	0	0	0
2321	0	0	0
2341	0	0	0
2351	0	0	0
2362	13,753	(13,753)	0
2310	13,753	(13,753)	0
2411	139,710	(56,935)	82,775
2412	0	0	0
2421	0	0	0
2422	559,554	(12,576)	546,978
2423	22,479,203	(1,514,204)	20,964,999
2426	51,545	0	51,545
2431	0	0	0
2441	985,831	(63,641)	922,190
2410	24,215,843	(1,647,356)	22,568,487
2681	0	0	0
2682	0	0	0
2680	0	0	0
2690	0	0	0
2001	44,444,628	(3,562,927)	40,881,701
2002	0	0	0
2003	4,680,617	(356,696)	4,321,921
1410	0	0	0
2005	0	0	0
1220	116,826	(34,821)	82,005
1402	0	0	0
CWC	0	0	0
3100	-	-	-
4040	-	-	-
3400	-	-	-
4310	-	-	-
4340	-	-	-
NET	22,024,686	(1,466,731)	20,537,957

INTERSTATE TELCOM COOP

Toll Cost Study

PLANT (12/31/88)

EXPENSES (12/31/88)

RESERVE

BOOK RES
12/31/88

ADJUST

PER STUDY
12/31/88

2108				
2109	2,016,288	(175,027)	1,841,261	
2110	2,016,288	(175,027)	1,841,261	
2211	0	0	0	
2212	4,260,927	(1,515,295)	2,745,632	
2215	0	0	0	
2210	4,260,927	(1,515,295)	2,745,632	
2220	0	0	0	
2231	227,074	(92,771)	134,303	
2232	3,665,599	543,163	4,208,762	
2230	3,662,673	450,392	4,343,065	
2311	0	0	0	
2321	0	0	0	
2341	0	0	0	
2351	0	0	0	
2362	10,618	(10,618)	0	
2310	10,618	(10,618)	0	
2411	134,016	(54,068)	79,928	
2412	0	0	0	
2421	0	0	0	
2422	454,351	(7,134)	447,217	
2423	15,694,632	(1,142,766)	14,551,866	
2426	44,807	0	44,807	
2431	0	0	0	
2441	406,661	(15,177)	393,684	
2410	16,736,667	(1,219,166)	15,517,502	
2681	0	0	0	
2682	0	0	0	
2680	0	0	0	
2690	0	0	0	
3100	26,917,173	(2,469,713)	24,447,460	
4040	0	0	0	
3400	0	0	0	
3500	0	0	0	
4100	0	0	0	
4310	0	0	0	
4340	300,200	0	300,200	
TOTAL	27,217,373	(2,469,713)	24,747,660	

INTERSTATE TELCOM COOP

Toll Cost Study

PLANT (12/31/88)

EXPENSES (12/31/88)

RESERVE

BOOK RES
12/31/88

ADJUST

PER STUDY
12/31/88

2108				
2109	2,016,288	(175,027)	1,841,261	
2110	2,016,288	(175,027)	1,841,261	
2211	0	0	0	
2212	4,260,927	(1,515,295)	2,745,632	
2215	0	0	0	
2210	4,260,927	(1,515,295)	2,745,632	
2220	0	0	0	
2231	227,074	(92,771)	134,303	
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2230	3,662,673	450,392	4,343,065	
2311	0	0	0	
2321	0	0	0	
2341	0	0	0	
2351	0	0	0	
2362	10,618	(10,618)	0	
2310	10,618	(10,618)	0	
2411	134,016	(54,068)	79,928	
2412	0	0	0	
2421	0	0	0	
2422	454,351	(7,134)	447,217	
2423	15,694,632	(1,142,766)	14,551,866	
2426	44,807	0	44,807	
2431	0	0	0	
2441	406,661	(15,177)	393,684	
2410	16,736,667	(1,219,166)	15,517,502	
2681	0	0	0	
2682	0	0	0	
2680	0	0	0	
2690	0	0	0	
3100	26,917,173	(2,469,713)	24,447,460	
4040	0	0	0	
3400	0	0	0	
3500	0	0	0	
4100	0	0	0	
4310	0	0	0	
4340	300,200	0	300,200	
TOTAL	27,217,373	(2,469,713)	24,747,660	

Interstate Telecommunications Cooperative
12/31/98

Plant In Service

	<u>Interstate</u>	<u>Intrastate</u>	<u>Total</u>
2108	37,265	17,305	54,570
2109	<u>3,991,262</u>	<u>1,094,853</u>	<u>5,086,115</u>
2110	4,028,527	1,112,158	5,140,685
2211	-	-	-
2212	7,300,485	2,804,022	10,104,507
2215	-	-	-
2210	<u>7,300,485</u>	<u>2,804,022</u>	<u>10,104,507</u>
2220	-	-	-
2231	179,074	-	179,074
2232	<u>2,534,722</u>	<u>2,256,044</u>	<u>4,790,766</u>
2230	2,713,796	2,256,044	4,969,840
2311	-	-	-
2321	-	-	-
2351	-	-	-
2362	-	13,753	13,753
2310	-	<u>13,753</u>	<u>13,753</u>
2411	113,871	25,839	139,710
2412	-	-	-
2421	-	-	-
2422	507,602	51,952	559,554
2423	10,550,255	11,928,948	22,479,203
2428	-	51,545	51,545
2431	-	-	-
2441	<u>666,675</u>	<u>319,156</u>	<u>985,831</u>
2410	11,838,403	12,377,440	24,215,843
2681	-	-	-
2682	-	-	-
2680	-	-	-
2690	-	-	-
2001	<u>25,861,211</u>	<u>18,563,417</u>	<u>44,444,628</u>
1220	116,826	-	116,826
2003	4,680,617	-	4,680,617
2005	-	-	-

Interstate Telecommunications Cooperative
12/31/98

Accumulated Depreciation

	<u>Interstate</u>	<u>Intrastate</u>	<u>Total</u>
3100- 2109	<u>1,655,202</u>	<u>361,086</u>	<u>2,016,288</u>
3100- 2110	1,655,202	361,086	2,016,288
3100- 2211	-	-	-
3100- 2212	4,455,255	(194,328)	4,260,927
3100- 2215	-	-	-
3100- 2210	<u>4,455,255</u>	<u>(194,328)</u>	<u>4,260,927</u>
3100- 2220	-	-	-
3100- 2231	203,074	24,000	227,074
3100- 2232	<u>1,958,545</u>	<u>1,707,054</u>	<u>3,665,599</u>
3100- 2230	2,161,619	1,731,054	3,892,673
3100- 2311	-	-	-
3100- 2321	-	-	-
3100- 2341	-	-	-
3100- 2351	-	-	-
3100- 2362	-	10,618	10,618
3100- 2310	-	10,618	10,618
3100- 2411	108,177	25,839	134,016
3100- 2412	-	-	-
3100- 2421	-	-	-
3100- 2422	437,009	17,342	454,351
3100- 2423	8,436,450	7,258,182	15,694,632
3100- 2426	-	44,807	44,807
3100- 2431	-	-	-
3100- 2441	<u>320,714</u>	<u>68,147</u>	<u>408,861</u>
3100- 2410	9,302,350	7,434,317	16,736,667
3100- 2681	-	-	-
3100- 2682	-	-	-
3100- 2680	-	-	-
3100- 2690	-	-	-
3100- 2001	<u>17,574,426</u>	<u>9,342,747</u>	<u>26,917,173</u>
3410	-	-	-
3500	-	-	-
3600	-	-	-
4040	-	-	-
4310	-	-	-
4340	-	300,200	300,200

INTERSTATE TELECOMMUNICATIONS COOP
12-31-98

PLANT STUDY ADJUSTMENTS		ACCOUNT	DEBIT	CREDIT
1.	COE CXR			
	ACCUM DEPREC - COE DIGITAL	2232	21,114 ✓	
	COE-DIGITAL	3100-2212	2,111 ✓	
	ACCUM DEPREC -COE CXR	2212		21,114 ✓
	TO TRANSFER MINNESOTA CATEGORY 40T INVESTMENT TO PROPER ACCOUNT FOR ALLOCATION	3100-2232		2,111 ✓
2.	ACCUM DEPREC - MOTOR VEHICLES	3100-2112	17,971 ✓	
	ACCUM DEPREC - BUILDINGS	3100-2121	92,293 ✓	
	ACCUM DEPREC - COE DIGITAL	3100-2212	635,854 ✓	
	ACCUM DEPREC - M/W COE	3100-2231	85,084 ✓	
	ACCUM DEPREC -COE CXR	3100-2232	183,766 ✓	
	ACCUM DEPREC - PUBLIC PAYSTATION	3100-2351	-	
	ACCUM DEPREC - M/W TOWER	3100-2411	62,196 ✓	
	ACCUM DEPREC - UNDERGROUND CABLE	3100-2422	2,615 ✓	
	ACCUM DEPREC - BURIED CABLE	3100-2423	1,066,031 ✓	
	ACCUM DEPREC - UNDERGROUND CONDUIT	3100-2441	15,177 ✓	
	NON-COST STUDY ACCOUNTS	-	762,646 ✓	
	LAND	2111		8,360 ✓
	MOTOR VEHICLES	2112		44,749 ✓
	BUILDINGS	2121		165,440 ✓
	COE-DIGITAL	2212		959,445 ✓
	MICROWAVE EQUIPMENT	2231		85,084 ✓
	COE CXR	2232		173,998 ✓
	PUBLIC PAYSTATION	2351		-
	MICROWAVE TOWERS	2411		65,470 ✓
	UNDERGROUND CABLE	2422		7,048 ✓
	BURIED CABLE	2423		1,350,398 ✓
	UNDERGROUND CONDUIT	2441		63,641 ✓
	TO REMOVE ADJUSTED 12-31-98 PLANT BALANCES ASSOCIATED WITH MINNESOTA PROPERTIES FOR STUDY PURPOSES (SEE ANALYSIS OF MN PROPERTIES AND RESERVES).			
3.	ACCUM DEPREC - COE DIGITAL	3100-2212	26,119 ✓	
	ACCUM DEPREC - M/W COE	3100-2231	718 ✓	
	ACCUM DEPREC -COE CXR	3100-2232	104,500 ✓	
	N/W COST STUDY ADJUSTMENT	-	73,587 ✓	
	COE-DIGITAL	2212		65,886 ✓
	COE CXR	2231		475 ✓
	TO TRANSFER COE JOINT USE INVESTMENT ASSOCIATED WITH LAKE BENTON AND HENDRICKS EXCHANGES FROM SOUTH DAKOTA OPERATIONS TO MINNESOTA FOR STUDY PURPOSES	2232		138,563 ✓

JOINT USE	AMOUNT	SOUTH DAKOTA		ALLOCATION		ALLOCATION	
		AMOUNT	PERCENT	RESERVE	RESERVE	DEPREC	DEPREC
2212	65,886	9,145,062	0.007205	3,625,073	26,119	641,745	4,624 ✓
2231	475	93,989	0.005054	141,990	718	0	-
2232	138,563	4,616,768	0.030013	3,481,833	104,500	467,026	14,017 ✓

INTERSTATE TELECOMMUNICATIONS COOP
12-31-98

PLANT STUDY ADJUSTMENTS	ACCOUNT	DEBIT	CREDIT
4. COE CXR	2232	2,138,854	
ACCUM DEPREC - COE DIGITAL	3100-2212	846,005	
ACCUM DEPREC - MICROWAVE EQUIPMENT	3100-2231	6,969	
COE-DIGITAL	2212		2,134,241
MICROWAVE EQUIPMENT	2231		4,613
ACCUM DEPREC -COE CXR	3100-2232		852,974
TO TRANSFER COE INVESTMENT FOR ALLOCATION PURPOSES			

SOUTH DAKOTA

JOINT USE	AMOUNT	AMOUNT	PERCENT	RESERVE	RESERVE	DEPREC	DEPREC
2212	2,134,241	9,145,062	0.233376	3,625,073	846,005	641,745	149,768
2231	4,613	93,989	0.04908	141,990	6,969	0	-

5. NON COST STUDY ADJUSTMENT	---				7,925		
ACCUM DEPREC - COE DIGITAL	3100-2212				5,206		
COE-DIGITAL	2212						13,131
TO ALLOCATE A PORTION OF CLEAR LAKE TANDEM SWITCHING INVESTMENT TO MINNESOTA OPERATION. PER ATTACHED WORKPAPER.							

6. ACCUM DEPREC U.G. CABLE	3100-2422				4,392		
ACCUM DEPREC - BURIED CABLE	3100-2423				137,845		
NON COST STUDY ADJUSTMENTS	---				62,236		
UNDERGROUND CABLE	2422						5,372
BURIED CABLE	2423						199,101
TO TRANSFER BURIED FIBER JOINT USE FACILITIES USED FOR MINNESOTA OPERATION (LAKE BENTON AND HENDRICKS) FROM SOUTH DAKOTA FOR STUDY PURPOSES (PER OSP ANALYSIS)							

SOUTH DAKOTA

JOINT USE	AMOUNT	AMOUNT	PERCENT	RESERVE	RESERVE	DEPREC	DEPREC
2422	5,372	552,506	0.009723	451,736	4,392	45,251	440
2423	199,101	21,128,805	0.009423	14,628,601	137,845	1,083,649	10,211

7. BURIED CABLE	2423				355,174		
NON COST STUDY ADJUSTMENT	---						74,793
ACCUM DEPREC BURIED CABLE	3100-2423						280,381
TO TRANSFER BURIED FIBER JOINT USE FACILITIES USED FOR SOUTH DAKOTA OPERATION FROM FROM MINNESOTA FOR STUDY PURPOSES (PER OSP ANALYSIS)							

MINNESOTA

JOINT USE	AMOUNT	AMOUNT	PERCENT	RESERVE	RESERVE	DEPREC	DEPREC
2423	355,174	1,350,398	0.263014	1,066,031	280,381	67,393	17,725

INTERSTATE TELECOMMUNICATIONS COOP
12-31-98

PLANT STUDY ADJUSTMENTS		ACCOUNT	DEBIT	CREDIT			
8.	LAND	2111	3,199				
	BUILDINGS	2121	14,280				
	MICROWAVE TOWERS	2411	32,735				
	ACCUM DEPREC-BUILDINGS	3100-2121		7,967			
	ACCUM DEPREC- M/W TOWERS	3100-2411		31,098			
	NON COST STUDY ACCOUNTS	---		11,149			
	TO TRANSFER A PORTION OF MINNESOTA-LAKE BENTON M/W (EXCLUDING COB-PORITION OF ENTRY #8) PER ATTACHED WORKPAPER.						
9.	ACCUM DEPREC- M/W TOWERS	3100-2411	22,990				
	NON-COST STUDY ACCOUNTS	---	1,210				
	TOWERS M/W	2411		24,200			
	TO TRANSFER PORTION OF S.D. TORONTO M/W TO MN OPERATIONS PER ATTACHED WORKPAPER						
10.	ACCUM DEPR-BURIED CABLE	3100-2423	36,337				
	ACCUM DEPREC - U.G. CABLE	3100-2422	127				
	NON-COST STUDY ACCOUNTS	---	16,178				
	UNDERGROUND CABLE	2422		156			
	BURIED CABLE	2423		52,486			
	TO TRANSFER OSP T-CXR JOINT USE FACILITIES USED FOR MINNESOTA OPERATION (LAKE BENTON AND HENDRICKS) FROM SOUTH DAKOTA FOR STUDY PURPOSES ONLY (PER OSP ANALYSIS).						
SOUTH DAKOTA							
JOINT USE	AMOUNT	AMOUNT	PERCENT	RESERVE	RESERVE	DEPREC	DEPREC
2422	156	552,506	0.000282	451,736	127	45,251	13
2423	52,486	21,128,805	0.002484	14,628,601	36,337	1,083,649	2,692
11.	BURIED CABLE	2423	41,168				
	NON COST STUDY ADJUSTMENT	---					8,669
	ACCUM DEPREC - BURIED CABLE	3100-2423					32,499
	TO TRANSFER OSP T-CXR JOINT USE FACILITIES USED FOR SOUTH DAKOTA OPERATION FROM MINNESOTA FOR STUDY PURPOSES (PER OSP ANALYSIS)						
MINNESOTA							
JOINT USE	AMOUNT	AMOUNT	PERCENT	RESERVE	RESERVE	DEPREC	DEPREC
2423	41,168	1,350,398	0.030486	1,066,031	32,499	67,393	2,055
12.	MISC INCOME - NON COST	7380	358,696				
	PLANT UNDER CONSTRUCTION	2003					358,696
	TO REMOVE NON REGULATED AND MINNESOTA PLANT UNDER CONSTRUCTION						

INTERSTATE TELECOMMUNICATIONS COOP
12-31-98

PLANT STUDY ADJUSTMENTS	ACCOUNT	DEBIT	CREDIT
13. MISC INCOME - NON COST	7380	29,481 ✓	
MATERIALS & SUPPLIES	1220		29,481 ✓
TO REMOVE NON REGULATED MATERIALS AND SUPPLIES FOR COST STUDY			
14. MISC INCOME - NON COST	7380	5,340 ✓	
MATERIALS & SUPPLIES	1220		5,340 ✓
TO REMOVE MATERIALS AND SUPPLIES ALLOCATED TO MINNESOTA OPERATIONS FOR COST SUDY PURPOSES (PER ATTACHED ANALYSIS)			
15. ACCUM DEPRBC-BUILDINGS	3100-2121	19,072 ✓	
ACCUM DEPRBC-OTHER WORK EQUIPMENT	3100-2116	30 ✓	
ACCUM DEPRBC-FURNITURE	3100-2122	44 ✓	
ACCUM DEPRBC-OFFICE EQUIPMENT	3100-2123	2,655 ✓	
ACCUM DEPRBC-GENERAL PURPOSE COMPUTER	3100-2124	29,797 ✓	
NON COST STUDY ACCOUNTS	---	99,134 ✓	
LAND	2111		508 ✓
BUILDINGS	2121		76,072 ✓
OTHER WORK EQUIPMENT	2116		13,719 ✓
FURNITURE	2122		3,613 ✓
OFFICE EQUIPMENT	2123		9,196 ✓
GENERAL PURPOSE COMPUTERS	2124		47,624 ✓
TO RECLASSIFY JOINT SUPPORT INVESTMENT FROM SOUTH DAKOTA TO MINNESOTA FOR STUDY PURPOSES (PER JOINT SUPPORT W/P)			
16. NON-RBO INVESTMENT	---	59,004 ✓	
ACCUM DEPRBC-BUILDINGS	3100-2121	19,568 ✓	
LAND	2111		523 ✓
BUILDINGS	2121		78,049 ✓
TO TRANSFER LAND AND BUILDINGS ALLOCATED TO RBO, TO NON-RBO ACCOUNTS FOR STUDY (PER ATTACHED ANALYSIS)			
17. MISC INCOME - NON COST	---	102,770 ✓	
ACCUM DEPRBC - COE CIRCUIT	3100-2232	23,656 ✓	
ACCUM DEPREC - BURIED CABLE	3100-2423	215,433 ✓	
ACCUM DEPRBC - OTHER SUPPORT	3100-2109	1,564 ✓	
COE CIRCUIT	2232		30,917 ✓
BURIED CABLE	2423		308,561 ✓
OTHER SUPPORT	2109		3,945 ✓
TO REMOVE INVESTMENT ASSOCIATED WITH FIBER LEASE ASSOCIATED WITH WEST CENTRAL TRANSPORT			
18. MISC INCOME - NON COST	---	3,135 ✓	
ACCUM DEPRBC - OTHER TERM EQUIP	3100-2362	10,618 ✓	
OTHER TERM EQUIP	2362		13,753 ✓
TO REMOVE NON-RBO TERM EQUIP EXPENSE			

INTERSTATE TELECOMM COOP.

12/31/98

CLEAR LAKE CAT 2
ALLOCATION TO MN
(see Plant Adjustment #5)

INVESTMENT

COE CAT 2 INVESTMENT CLEAR LAKE 77,550

ALLOCATION PERCENTAGE FOR MINNESOTA (*) 0.169325

COE CAT 2 TRANSFER TO MINNESOTA 13,131

RESERVE and DEPRECIATION

COE CAT 2 INVESTMENT MINNESOTA 13,131

TOTAL SD COE - SWITCHING INVESTMENT 12/31/98 9,145,062

RATIO 0.001436

TOTAL SD COE - SWITCHING RESERVE and DEPRECIATION 12/31/98 3,625,073 641,745

RESERVE and DEPRECIATION ASSOCIATED WITH COE CAT 2 MN 5,206 922

	Estelline	Gary	Clark	Webster	(MN) Hendricks	(MN) Lake Benton	Total
LDS RA	2,116,256	652,934	8,740,485	8,077,417	1,133,052	1,718,624	22,438,768
LDS ER	254,737	353,253	1,099,261	1,061,210	1,004,494	1,138,972	4,911,927
LDI	1,809,641	1,473,528	9,262,222	8,496,661	1,751,033	2,100,007	24,893,092
TOTAL	4,180,634	2,479,715	19,101,968	17,635,288	3,888,579	4,957,603	52,243,787
	0.830675				0.169325		

INTERSTATE TELECOMM COOP

12/31/98

MN - LAKE BENTON M/W
ALLOCATION TO SD
(see Plant Adjustment #8)

M/W INVESTMENT (Excluding COE)

	ACCOUNT	
LAND - MN	2111.10	6,398
BUILDING - MN	2121.11	28,561
TOWER - MN	2411.30	65,470
TOTAL		100,429

ALLOCATIONS

PERCENTAGE of USE	OPERATIONS		
	MN	SD	TOTAL
ELKTON REMOTE SPAN	0	1	1
LAKE BENTON (1 JOINT SPAN)	1	0	1
TOTALS	1	1	2
PERCENTAGES	0.50	0.50	1.00

INVESTMENT

LAND	3,199	3,199	6,398
BUILDINGS	14,280	14,281	28,561
TOWER	32,735	32,735	65,470
TOTAL	50,214	50,215	100,429

RESERVES

BUILDINGS	7,967	7,967	15,933 *
TOWER	31,098	31,098	62,196
TOTAL	39,065	39,065	78,129

DEPRECIATION

BUILDINGS	561	561	1,122 **
TOWER	0	0	0
TOTAL	561	561	1,122

* = MN BUILDING \$28,561 / TOTAL MN BUILDING \$165,440 = 0.1726366
0.1726366 * TOTAL MN BUILDING RESERVES \$92,293 = \$15,933.

** = MN BUILDING \$28,561 / TOTAL MN BUILDING \$165,440 = 0.1726366
0.1726366 * TOTAL MN BUILDING DEPRECIATION \$6,502 = \$1,122.

INTERSTATE TELECOMM COOP

12/31/98

**SD - TORONTO MICROWAVE
ALLOCATION TO MN
(see Plant Adjustment #9)**

INVESTMENT - TORONTO	48,401
RESERVE - TORONTO	45,981

ALLOCATION

PERCENTAGE OF USE

OPERATION

	<u>MN</u>	<u>SD</u>	<u>TOTAL</u>
ELKTON REMOTE		1	1
LAKE BENTON (1 JOINT)	1		1
TOTAL	1	1	2
PERCENTAGE	0.5000	0.5000	1.0000

INVESTMENT

MN SD TOTAL

TORONTO	24,200	24,201	48,401
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RESERVE

TORONTO	22,990	22,991	45,981
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DEPRECIATION

TORONTO	0 /	0 /	0
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JOINT SUPPORT INVESTMENTS

HEADQUARTERS LAND	7,384
HEADQUARTERS BUILDINGS	1,104,888
TOOLS & OTHER WORK EQUIPMENT	199,258
FURNITURE & FIXTURES	52,483
OFFICE EQUIPMENT	86,658
COMPANY COMMUNICATIONS	46,909
COMPUTER ACCESSORIES	510,293
GENERAL COMPUTERS	181,409

TOTAL JOINT SUPPORT INVESTMENT **2,189,282**

ALLOCATION PERCENTAGES

	MN	SD	TOTAL
COE	1,218,527	13,855,820	15,074,347
OSP	1,486,557	22,729,286	24,215,843
IO	-	-	-
TOTALS	2,705,084	36,585,106	39,290,190
PERCENTAGE	0.068850	0.931150	1.000000

INVESTMENTS

	MN	SD	TOTAL
HEADQUARTERS LAND	508	6,876	7,384
HEADQUARTERS BUILDINGS	76,872	1,028,016	1,104,888
TOOLS & OTHER EQUIPMENT	13,719	185,539	199,258
FURNITURE & FIXTURES	3,613	48,870	52,483
OFFICE EQUIPMENT	5,966	80,692	86,658
COMPANY COMMUNICATIONS	3,230	43,679	46,909
COMPUTER ACCESSORIES	35,134	475,159	510,293
GENERAL COMPUTERS	12,490	168,919	181,409
TOTALS	150,732	2,038,550	2,189,282

RESERVES

RESERVES and DEPRECIATION

	MN	SD	TOTAL
HEADQUARTERS BUILDINGS	19,872	257,937	277,809
TOOLS & OTHER EQUIPMENT	36	410	446
FURNITURE & FIXTURES	64	682	746
OFFICE EQUIPMENT	1,307	17,671	18,978
COMPANY COMMUNICATIONS	1,308	18,234	19,542
COMPUTER ACCESSORIES	21,963	297,042	319,005
GENERAL COMPUTERS	7,834	105,956	113,790
TOTALS	51,598	687,852	749,450

DEPRECIATION

	MN	SD	TOTAL
HEADQUARTERS BUILDINGS	1,495	20,214	21,709
TOOLS & OTHER EQUIPMENT	514	6,945	7,459
FURNITURE & FIXTURES	270	3,648	3,918
OFFICE EQUIPMENT	318	4,295	4,613
COMPANY COMMUNICATIONS	192	2,592	2,784
COMPUTER ACCESSORIES	5,397	72,994	78,391
GENERAL COMPUTERS	2,329	31,491	33,820
TOTALS	10,515	142,179	152,694

CLEAR LAKE HEADQUARTERS - LAND	5,536	
BROOKINGS HEADQUARTERS - LAND	1,848	
TOTAL HEADQUARTERS - LAND	<hr/>	7,384
CLEAR LAKE/BROOKINGS HEADQUARTERS - BUILDINGS	1,104,888	
TOTAL HEADQUARTERS - BUILDINGS	<hr/>	1,104,888

ALLOCATION PERCENTAGES:

	NON-REG	TELEPHONE	TOTAL
COE		15,074,347	15,074,347
OSP		24,215,843	24,215,843
I/O		0	0
OTHER	2,986,223		2,986,223
TOTALS	<hr/>	<hr/>	<hr/>
	2,986,223	39,290,190	42,276,413
PERCENTAGE	0.07064	0.92936	1.00000
INVESTMENTS			
<hr/>			
LAND	523	6,861	7,384
BUILDINGS	78,049	1,026,839	1,104,888
TOTALS	<hr/>	<hr/>	<hr/>
	78,572	1,033,700	1,112,272
RESERVE			
<hr/>			
BUILDINGS SD	19,568	257,442	277,010 *
DEPRECIATION			
<hr/>			
BUILDINGS SD	1,534	20,175	21,709 **

* \$1,104,888 (BLDG HDQT) / (12/31/98 BLDG HDQT) 1,104,888 = 1.0
1.0 x (12/31/98 BLDG HDQT RES) 277,010 = 277,010.

** \$1,104,888 (BLDG HDQT) / (12/31/98 BLDG HDQT) 1,104,888 = 1.0
1.0 x (12/31/98 BLDG HDQT DEPREC) 21,709 = 21,709.

**INTERSTATE TELCOM COOP
(12/31/98)**

Toll Cost Study

PLANT (12/31/98)

EXPENSES

	12/31/98	INPUT 3	
	PER BOOK	ADJUST	PER STUDY
6110	4,728	0	4,728
6120	171,365	(9,906)	161,459
6210	290,678	(8,065)	282,613
6220	711	0	711
6230	108,964	198,674	307,638
6310	121	(121)	0
6410	485,106	(28,579)	456,527
6999	1,061,673	152,003	1,213,676
6510	1,373	0	1,373
6530	270,495	(11,465)	259,030
6540	276,951	(276,951)	0
6561	3,014,850	(490,956)	2,523,894
6562	0	0	0
6563	0	0	0
6564	0	0	0
6565	317,638	(317,638)	0
6560	3,332,488	(808,594)	2,523,894
6599	3,881,307	(1,097,010)	2,784,297
6610	126,799	(2,980)	123,819
6620	705,648	(59,293)	646,355
6699	832,447	(62,273)	770,174
6710	361,613	(24,987)	336,626
6720	1,008,282	(93,252)	915,030
6799	1,369,895	(118,239)	1,251,656
7240	448,447	(395,206)	53,241
7370	41,027	(2,370)	38,657
7999	7,634,796	(1,523,095)	6,111,701

Interstate Telecommunications Cooperative
12/31/98

Expenses

	<u>Interstate</u>	<u>Intrastate</u>	<u>Total</u>
6110	4,728	-	4,728
6120	157,659	13,706	171,365
6210	246,702	43,976	290,678
6220	487	224	711
6230	88,994	19,970	108,964
6310	-	121	121
6410	275,755	209,351	485,106
pit specific	<u>774,325</u>	<u>287,348</u>	<u>1,061,673</u>
6510	-	1,373	1,373
6530	207,890	62,805	270,495
6540	27,512	249,439	276,951
6561	1,801,769	1,213,081	3,014,850
6562	-	-	-
6563	-	-	-
6564	-	-	-
6565	-	317,638	317,638
6560	<u>1,801,769</u>	<u>1,530,719</u>	<u>3,332,488</u>
pit non-spec	2,036,971	1,844,336	3,881,307
6610	73,631	53,168	126,799
6621	6,295	13,150	19,445
6622	26,461	19,417	45,878
6623	367,422	272,904	640,326
6627	-	-	-
6628	-	-	-
cust. oper.	<u>473,809</u>	<u>358,639</u>	<u>832,448</u>
6710	238,268	123,345	361,613
6720	<u>523,816</u>	<u>484,466</u>	<u>1,008,282</u>
corp. oper.	762,084	607,811	1,369,895
7240	172,218	276,229	448,447
7370	<u>35,344</u>	<u>5,683</u>	<u>41,027</u>
TOTAL	<u>4,254,751</u>	<u>3,380,046</u>	<u>7,634,797</u>

INTERSTATE TELECOMMUNICATIONS COOP
12-31-88 TCS

EXPENSE ADJUSTMENTS

	ACCT	DEBIT	CREDIT
1. MISC INCOME - NON COST	7380	76,702	
LAND & BLDG EXPENSE	6121		6,337
OFFICE EQUIP EXPENSE	6123		15
REPAIR OF COE - SWITCH	6210		8,065
REPAIR OF COE - CIRCUIT	6230		7,809
REPAIR OF CABLE & WIRE	6410		38,314
POWER / TESTING EXPENSE	6530		10,021
USF - SCHOOL LIBRARY	6540		5,896
MARKETING	6610		265
TO REMOVE EXPENSES DIRECTLY ASSIGNED TO MINNESOTA OPERATIONS			
2. COE - TRANSMISSION EXPENSE	6230	9,356	
REVENUE ACCOUNTING - CABS	6627	1,853	
CALL COMPLETION	6621		11,289
Transfer 800 data base query and CABS			
3. MISC INCOME - NON COST	7380	3,262	
CALL COMPLETION EXPENSE	6621		3,262
Remove 16N 800 data base query			
4. CUSTOMER SERVICES EXPENSE	6623	13,639	
CALL COMPLETION EXPENSE	6621		4,974
DIRECTORY EXPENSE	6622		8,665
Transfer labor & overhead expense			
5. DIRECTORY REVENUE	5230	37,213	
DIRECTORY EXPENSE	6622		37,213
To net directory revenue with expense			
6. REVENUE ACCOUNTING - CABS	6627	27,344	
CUSTOMER SERVICES EXPENSE	6623		27,344
To transfer CABS expense for TCS			
7. MISC INCOME - NON COST	7380	20,310	
CUSTOMER SERVICES EXPENSE	6623		20,310
To remove expense associated with NECA for at 7 filing			
8. REVENUE ACCOUNTING	6627	177,375	
CUSTOMER SERVICES EXPENSE	6623		177,375
To transfer customer service expense per time study			
9. CABLE & WIRE EXPENSE	6410	1,516	
NETWORK OPERATIONS EXPENSE	6530	950	
CUSTOMER SERVICES	6623	21,523	
REVENUE ACCOUNTING	6627	48,689	
COMPUTER MANAGEMENT	6720		72,680
To properly allocate computer expense per time study			
10. OPERATING TAXES	7280	48,167	
REVENUE ACCOUNTING	6627	10,512	
CABLE & WIRE EXPENSE	6410	14,480	
COE - TRANSMISSION EXPENSE	6210	197,976	
ACCESS EXPENSE	6540		271,855
To transfer access expense and USF contribution expense per analysis			

INTERSTATE TELECOMMUNICATIONS COOP
13-31-98 TCS

EXPENSE ADJUSTMENTS

	ACCT	DEBIT	CREDIT
11. MISC INCOME - NON COST	7380	445,845	
OPERATING TAXES	7240		445,845
Transfer out non-Ad Volume tax			
12. MISC INCOME - NON COST	7380	3,419	
GENERAL SUPPORT	6120		3,419
To remove non-avg associated with plant ARE # 16			
13. MISC INCOME - NON COST	7380	33,225	
DEPR EXP - COE TRANSMISSION	6561-2237		3,092
DEPR EXP - CABLE & WIRE	6561-2423		15,737
DEPR EXP - OTHER SUPPORT	6561-2109		358
COE MAINT EXPENSE	6230		849
OSP MAINT EXPENSE	6410		6,181
GENERAL SUPPORT EXPENSE	6120		135
PLANT ADMIN EXPENSE	6330		2,394
EXECUTIVE EXPENSE	6710		4,551
GENERAL & ADMIN EXPENSE	6720		128
To remove expense associated with West Central Transport Group fiber lease.			
14. MISC INCOME - NON COST	7380	263,218	
AMORTIZATION OF GOODWILL	6561-goodwill		263,218
To remove amortization of goodwill			
15. MISC INCOME - NON COST	7380	1,490	
ADVERTISING & MARKETING	6610		1,490
To remove non-avg marketing expense			
16. MISC INCOME - NON COST	7380	2,195	
OTHER TERM EQUIP EXPENSE	6310		121
DEPR EXP - O.T.E.	6561-2362		2,074
To remove non-avg paystation and other term			
17. MISC INCOME - NON COST	7380	3,699	
PAYSTATION COLLECTION	6623		3,699
To remove paystation collection expense for TCS			
18. CUSTOMER SERVICE	6623	1,497	
GENERAL & ADMINISTRATIVE	6728		1,497
To transfer TRS fees for TCS			
19. OPERATING TAXES	7240	2,472	
GENERAL & ADMIN EXPENSE	6728		2,472
To transfer FCC Reg fees for TCS			
20. MISC INCOME - NON COST	7380	67,686	
COMMERCIAL EXPENSE	6623		40,075
REVENUE ACCOUNTING	6627		27,611
To remove commercial & revenue accounting expense associated with Minnesota operations			
21. MISC INCOME - NON COST	7380	371	
GENERAL AND ADMINISTRATION	6720		371
To remove Minnesota portion of Regulatory Fee expense			

INTERSTATE TELECOMMUNICATIONS COOP
12-31-83 TCS

EXPENSE ADJUSTMENTS

	ACCT	DEBIT	CREDIT
22. MISC INCOME - NON COST	7380	79,188	
EXECUTIVE EXPENSE	6710		20,636
GENERAL AND ADMINISTRATION	6720		56,094
SPECIAL CHARGES	7370		2,378
<i>To remove expense & special charge expense associated with Minnesota operations</i>			
23. MISC INCOME - NON COST	7380	162,663	
DEPREX EXP - OTHER SUPPORT	6561-2109		10,977
DEPREX EXPENSE - COE DIGITAL	6561-2212		63,698
DEPREX EXPENSE - COE CIRCUIT	6561-2232		12,680
DEPREX EXPENSE - U.G. CABLE	6561-2422		370
DEPREX EXPENSE - BURIED CABLE	6561-2423		67,393
DEPREX EXPENSE - U.G. CONDUIT	6561-2441		2,545
<i>To remove depreciation expense directly assigned to Minnesota operations</i>			
24. MISC INCOME - NON COST	7380	43,434	
DEPREX EXP - OTHER SUPPORT	6561-2109		10,515
DEPREX EXPENSE - COE DIGITAL	6561-2212		5,546
DEPREX EXPENSE - COE CIRCUIT	6561-2232		14,017
DEPREX EXPENSE - U.G. CABLE	6561-2422		453
DEPREX EXPENSE - BURIED CABLE	6561-2423		12,903
<i>To transfer depreciation expense from South Dakota to Minnesota for joint use facilities</i>			
25. DEPREX EXPENSE - OTHER SUPPORT	6561-2109	561	
DEPREX EXPENSE - BURIED CABLE	6561-2423	19,780	
MISC INCOME - NON COST	7380		20,341
<i>To transfer depreciation expense from Minnesota to South Dakota for joint use facilities</i>			
26. MISC INCOME - NON COST	7380	20,721	
DEPR EXPENSE - OTHER SUPPORT	6561-2109		1,892
DEPR EXPENSE - TRANSMISSION	6561-2232		1,892
DEPR EXPENSE - UNDERGROUND	6561-2423		15,737
<i>To remove non-veg depreciation expense</i>			
27. DEPR EXPENSE - TRANSMISSION	6561-2232	149,768	
DEPR EXPENSE - DIGITAL	6561-2212		149,768
<i>To transfer depr affiliated with plant A/E # 4</i>			
28. MISC INCOME - NON COST	7380	317,638	
AMORTIZATION OF GOODWILL	6565		317,638
<i>To Remove Amortization of Goodwill expense</i>			
29. MISC INCOME - NON COST	7380	1,243	
MARKETING	6630		1,243
<i>To remove non-regulated marketing expense</i>			
<u>KNOWN & MEASURABLE ADJUSTMENT</u>			
29. CORPORATE OPERATIONS	6720	40,000	
MISC INCOME - NON COST	7380		40,000
<i>To account for tariff filing cost</i>			
		<u>2,294,124</u>	<u>2,294,124</u>

INTERSTATE TELECOMMUNICATIONS COOP

ALLOCATION OF CORPORATE OPERATIONS EXPENSE

<u>ACCOUNT</u>	<u>BEGINNING BALANCE 12/31/98</u>	<u>ADJUSTMENTS</u>	<u>ADJUSTED BALANCE 12/31/98</u>
6710	361,613	(4,351)	357,262
6720	1,008,282	(37,158)	971,124
7370	41,027		41,027

	<u>SOUTH DAKOTA</u>	<u>MINNESOTA</u>	<u>TOTAL</u>
TOTAL PLANT SPECIFIC EXPENSES (LESS ACCOUNT 6110 & 6120)	1,055,644	54,188	1,109,832
A/C 6530	259,030	10,021	269,051
CUSTOMER OPERATIONS	840,841	67,931	908,772
TOTAL	<u>2,155,515</u>	<u>132,140</u>	<u>2,287,655</u>
PERCENTAGE	0.942238	0.057762	1.000000
ALLOCATIONS			
A/C 6710	<u>336,626</u>	<u>20,636</u>	<u>357,262</u>
A/C 6720	<u>915,030</u>	<u>56,094</u>	<u>971,124</u>
A/C 7370	<u>38,657</u>	<u>2,370</u>	<u>41,027</u>

INTERSTATE TEL COOP
12/31/98 TCS

COE SPREAD COMMON SUMMARY

	<u>12/31/98</u>								
	2	3	4.121	4.122	4.123	4.13	4.23	4.3	TOTAL
2212	77,550	7,620,306	183,610	120,024	464,283	824,622	482,317	310,681	10,083,393
AJE # 2		(831,985)	(1,419)	(54,138)	(309)	(60,080)	(2,573)	(8,941)	(959,445)
AJE # 3	-	-	-	(65,886)	-	-	-	-	(65,886)
SUBTOTAL	77,550	6,788,321	182,191	-	463,974	764,542	479,744	301,740	9,058,062
AJE # 4	-	57,950	(182,191)	-	(463,974)	(764,542)	(479,744)	(301,740)	(2,134,241)
AJE # 5	(13,131)								(13,131)
TOTAL 2212	64,419	6,846,271	-	-	-	-	-	-	6,910,690
2231	-	6,736	958	82,851	516	25,886	3,195	58,932	179,074
AJE # 2		(2,123)	(22)	(82,376)	(5)	(390)	(33)	(135)	(85,084)
AJE # 3	-	-	-	(475)	-	-	-	-	(475)
SUBTOTAL	-	4,613	936	-	511	25,496	3,162	58,797	93,515
AJE # 4	-	(4,613)	-	-	-	-	-	-	(4,613)
TOTAL 2231	-	-	936	-	511	25,496	3,162	58,797	88,902
2232	0	53,337	317,673	181,753	584,370	1,453,121	1,168,997	1,021,712	4,780,963
AJE # 2			(8,387)	(43,190)	(1,827)	(56,406)	(11,293)	(52,895)	(173,998)
AJE # 3	-	-	-	(138,563)	-	-	-	-	(138,563)
SUBTOTAL	-	53,337	309,286	-	582,543	1,396,715	1,157,704	968,817	4,468,402
AJE # 4	-	(53,337)	182,191	-	463,974	764,542	479,744	301,740	2,138,854
TOTAL 2232	-	-	491,477	-	1,046,517	2,161,257	1,637,448	1,270,557	6,607,256

ACCOUNT	SUBS 1	EAS 2.1	2.2	SPL 2.3	TOLL 3	H/R 4	TOTAL
2411	25,839	-		-	-	56,936	82,775
2422	499,411	4,518		5,371	18,827	18,851	546,978
2423	16,261,200	547,819		196,836	1,767,339	2,191,805	20,964,999
2426	51,545						51,545
2441	849,611	-		9,055	31,742	31,782	922,190
TOTAL	17,687,606	552,337	-	211,262	1,817,908	2,299,374	22,568,487

12/31/88 INPUT 4.2

USE RATES IF COMPANY DOES NOT SUPPLY ESTIMATED

USE FOR CALCULATING FORECAST DEPRECIATION ONLY.

ACCOUNT	ALLOC.ACGT	PER BOOKS	ADJUSTMENT	ADJUSTED	RATE	RATE AMT	ALLOC
6561	2109	319,396	(23,181)	296,215	0.00%	0	0
	2211	0	0	0	0.00%	0	0
	2212	710,443	(224,012)	486,431	0.00%	0	0
	2215	0	0	0	0.00%	0	0
	2220	0	0	0	0.00%	0	0
	2231	0	0	0	0.00%	0	0
	2232	479,706	116,887	596,593	0.00%	0	0
	2311	0	0	0	0.00%	0	0
	2321	0	0	0	0.00%	0	0
	2341	0	0	0	0.00%	0	0
	2351	0	0	0	0.00%	0	0
	2362	2,074	(2,074)	0	0.00%	0	0
	2411	0	0	0	0.00%	0	0
	2412	0	0	0	0.00%	0	0
	2421	0	0	0	0.00%	0	0
	2422	45,621	(823)	44,798	0.00%	0	0
	2423	1,151,042	(91,990)	1,059,052	0.00%	0	0
	2426	2,580	0	2,580	0.00%	0	0
	2431	0	0	0	0.00%	0	0
	2441	40,770	(2,545)	38,225	0.00%	0	0
	Goodwill	283,218	(283,218)	0			
TOTAL		3,014,850	(490,956)	2,523,894		0	2,523,894
		0		0		0	0

SUMMARY	STATE		TOLL		INTERSTATE		STATE		PRIVATE LINE		INTERSTATE		OTHER		TOTAL SD	TOTAL MN	TOTAL COMPANY
	SD	MN	SD	MN	SD	MN	SD	MN	SD	MN	SD	MN	SD	MN			
LOCAL																	
DIRECTORY																	
PRIVATE LINE																	
MESSAGE TOLL	\$71,771	\$5,927	\$45,745	\$4,499											\$207,725	\$19,715	\$227,440
SWITCHED ACCESS	\$1,842	\$174	\$1,741	\$242											\$6,733	\$639	\$7,372
BILLING & COLLECTING	\$81	\$8	\$84	\$8											\$6,454	\$1,156	\$7,610
JOINT PAYSTATION	\$0	\$0	\$0	\$0											\$117,516	\$10,426	\$127,942
SUBSCRIBER LINE CHAR	\$0	\$0	\$64,750	\$7,709											\$3,383	\$416	\$3,799
PRESCRIPTION			0	0											\$125	\$14	\$139
TOTAL	\$73,474	\$6,107	\$112,300	\$12,458	\$3,004	\$585	\$3,207	\$517	\$214,841	\$20,406	\$406,686	\$40,075	\$446,761				

Local 207,725 Sheet V Line 211 Column D
 Directory 6,733 Sheet V Line 211 Column D
 Private Line 3064 Sheet V Line 211 Column H
 3207 Sheet V Line 211 Column D
 183 Sheet V Line 211 Column D
 Message Toll 117,516 Sheet V Line 199 Column B
 Switched Access 3,383 Sheet V Line 202 Column B
 Billing & Collecting 125 Sheet V Line 203 Column B
 SLC 64,756 Sheet V Line 209 Column D

12/31/98

SUMMARY SECTION

TOTAL COMPANY	TOTAL	STATE		INTERSTATE	OTHER
		INTRALATA	INTERLATA		
REV ACCT - SUBSCRIBER LINE CHARGE BILLING (RAS)	6,650			6,650	
REV ACCT - MESSAGE PROCESSING (RAM)	93,545	39,133	10,274	44,138	
REV ACCT - OTHER BILLING & COLLECTING (RAB) - MSG TEL	126,342	22,839	6,043	25,778	71,682
REV ACCT - OTHER BILLING & COLLECTING (RAB) - SPL SVC	0				0
REV ACCT - CARRIER ACCESS BILLING (RAC)	39,246	15,627	3,996	19,623	N/A
DIRECT ASSIGNMENT (DIR)	0	0	0	0	0
TOTAL	265,783	77,599	20,313	96,189	71,682
	-0	0	0	-0	0

MINNESOTA	TOTAL	STATE		INTERSTATE	OTHER
		INTRALATA	INTERLATA		
REV ACCT - SUBSCRIBER LINE CHARGE BILLING (RAS)	685			685	
REV ACCT - MESSAGE PROCESSING (RAM)	9,632	2,690	2,990	3,952	
REV ACCT - OTHER BILLING & COLLECTING (RAB) - MSG TEL	13,253	1,623	1,803	2,383	7,444
REV ACCT - OTHER BILLING & COLLECTING (RAB) - SPL SVC	0				0
REV ACCT - CARRIER ACCESS BILLING (RAC)	4,041	957	1,064	2,020	N/A
DIRECT ASSIGNMENT (DIR)	0	0			
TOTAL	27,611	5,270	5,857	9,040	7,444
	-0	0	0	0	0

SOUTH DAKOTA	TOTAL	STATE		INTERSTATE	OTHER
		INTRALATA	INTERLATA		
REV ACCT - SUBSCRIBER LINE CHARGE BILLING (RAS)	5,965			5,965	
REV ACCT - MESSAGE PROCESSING (RAM)	83,913	36,443	7,284	40,186	
REV ACCT - OTHER BILLING & COLLECTING (RAB) - MSG TEL	113,089	21,216	4,240	23,395	64,238
REV ACCT - OTHER BILLING & COLLECTING (RAB) - SPL SVC	0				0
REV ACCT - CARRIER ACCESS BILLING (RAC)	35,205	14,670	2,932	17,603	N/A
DIRECT ASSIGNMENT (DIR)	0	0			
TOTAL	238,172	72,329	14,456	87,149	64,238
	0	0	0	0	0

RAS 5,965 Sheet V Line 209 Column D
 RAM 83,913 Sheet V Line 206 Column B
 RAB 113,089 Sheet V Line 207 Column B
 RAC 35,205 Sheet V Line 208 Column B

INTERSTATE TELECOMMUNICATIONS COOP INC.

SHEET G

LINE 35

ALLOCATION DEVELOPED ON DEC 1998 REVENUES

	RA	ER	INTER	LOCAL	TOTAL
REVENUES	181,754	3,064	117,541	163,655	468,014
PERCENTAGE	0.390018	0.006575	0.252226	0.35118	1.00000

LINE 37

ALLOCATION BASED ON MESSAGE TOLL EXPENSE IN A/C 6623

	RA	ER	INTER	LOCAL	TOTAL
MSG TEL	71,771		45,745		117,516
PERCENTAGE	0.610734	0	0.389268	0	1.00000

LINE 40

ALLOCATION BASED ON SWITCHED ACCESS IN A/C 6623

	RA	ER	INTER	LOCAL	TOTAL
SWA	1,842		1,741		3,383
PERCENTAGE	0.485388	0	0.514632	0	1.00000

LINE 41

ALLOCATION BASES ON BILLING AND COLLECTING EXPENSE IN A/C 6623

	RA	ER	INTER	LOCAL	TOTAL
B&C	61		64		125
PERCENTAGE	0.488	0	0.512	0	1.00000

LINE 43

ALLOCATION BASED ON MESSAGE PROCESSING (RAM) EXPENSE IN A/C 6627

	RA	ER	INTER	LOCAL	TOTAL
RAM	38,443	7,284	40,186		83,913
PERCENTAGE	0.434295	0.086804	0.478901	0	1.00000

LINE 44

ALLOCATION BASED ON OTHER B&C MSG TEL (RAB) EXPENSE IN A/C 6627

	RA	ER	INTER	LOCAL	TOTAL
RAB	21,216	4,240	23,395	64,238	113,089
PERCENTAGE	0.187604	0.037493	0.206872	0.56803	1.00000

LINE 45

ALLOCATION OF CABS SPLIT 50% INTERSTATE - 50% INTRASTATE
INTRASTATE ALLOCATED ON STATE MESSAGES

	RA	ER	INTER	LOCAL	TOTAL
MSGS	767,189	153,310			920,499
PERCENTAGE	0.416725	0.083275	0	0	0.50000

INTERSTATE TELECOMMUNICATIONS COOP
12/31/98

DEVELOPMENT OF SPF FACTOR

	Intrastate IntRAIata	Intrastate IntERlata	Total
SLU FACTOR	0.175687	0.024712	0.200399
PHASE TOTAL STATE SPF TO 25% (BASED ON SLU)	0.219172	0.030828	0.250000

COMPANY: INTERSTATE TELEPHONE COMPANY

STATE: SD

STUDY PERIOD: 1/1/98 TO 12/31/98

INTRASTATE RUN

	ESTELLINE	GARY	CLEAR LAKE	BROOKINGS	CLARK	WEBSTER	TOTAL COMPANY
TOLL/EXCH.CALLS							
1. TOLL CALLS	0	0	0	0	0	0	0
2. EXCHANGE CALLS	0	0	0	0	0	0	0
HOLDING TIME VALUES							
3. TOLL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
4. EXCHANGE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
ACCESS MINUTE RATES							
5. LBS INTRALATA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
6. LBS INTERLATA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
7. LBI INTRALATA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
8. LBI INTERLATA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
UNADJUSTED STUDY PERIOD MOI							
9. LBS INTRALATA (1x3x3)	2,116,396	652,934	9,247,198	8,189,947	2,748,600	8,077,417	27,132,332
10. LBS INTERLATA (1x3x6)	254,537	353,253	1,252,178	1,100,281	1,079,261	1,061,210	5,000,810
11. LBI INTRALATA (1x3x7)	0	0	0	0	0	0	0
IN INTERLATA (1x3x8)	1,807,661	1,473,528	8,487,809	8,422,896	9,267,222	8,496,561	39,182,487
EXCHANGE (1x6)	0,173,247	3,210,129	22,419,471	23,605,915	22,985,469	31,503,231	129,818,502
14. UNADJUSTED TOLL (9+10+11+12)	4,388,634	2,479,715	28,387,366	17,713,124	19,101,390	17,635,288	81,995,509
ORIG./TERM. FGA - EAS							
(REMOVAL OF IMPROPER ALLOCATIONS)							
15. EXCHANGE	0	0	0	0	0	0	0
(ADDITION TO PROPER JURISDICTIONS)							
16. LBS INTRALATA SLU	0	0	0	0	0	0	0
17. LBS INTERLATA SLU	0	0	0	0	0	0	0
18. LBI INTRALATA SLU	0	0	0	0	0	0	0
19. LBI INTERLATA SLU	0	0	0	0	0	0	0
20. LBS INTRALATA DEM	0	0	0	0	0	0	0
21. LBS INTERLATA DEM	0	0	0	0	0	0	0
22. LBI INTRALATA DEM	0	0	0	0	0	0	0
23. LBI INTERLATA DEM	0	0	0	0	0	0	0

PART 36 DEVELOPMENT OF SLU DEM % TOLL FACTORS

COMPANY: INTERSTATE TELEPHONE COMPANY

STATE: SD

STUDY PERIOD: 1/1/98 TO 12/31/98

INTRASTATE RUN

	ESTELLINE	GARY	CLEAR LAKE	BROOKINGS	CLARK	WEBSTER	TOTAL COMPANY
TOLL/EXCH CALLS							
1. TOLL CALLS	0	0	0	0	0	0	0
2. EXCHANGE CALLS	0	0	0	0	0	0	0
HOLDING TIME VALUES							
3. TOLL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
4. EXCHANGE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
ACCESS MINUTE RATIOS							
5. LBS INTRALATA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
6. LBS INTERLATA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
7. LBI INTRALATA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
8. LBI INTERLATA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
UNADJUSTED STUDY PERIOD MOU							
9. LBS INTRALATA (1x3x5)	3,116,395	652,934	9,347,190	8,189,947	8,768,777	8,077,417	37,152,850
10. LBS INTERLATA (1x3x6)	256,237	353,253	1,533,178	1,100,281	1,099,261	1,061,210	5,211,912
11. LBI INTRALATA (1x3x7)	0	0	0	0	0	0	0
12. LBI INTERLATA (1x3x8)	1,007,661	1,473,528	8,687,890	8,422,896	9,263,223	8,496,661	36,182,669
13. EXCHANGE (1x8)	5,173,247	3,210,129	32,013,471	23,605,915	33,385,462	31,503,231	129,818,962
14. UNADJUSTED TOLL (9+10+11+12)	4,184,664	2,479,715	26,307,866	17,713,124	19,101,296	17,635,288	81,495,959
ORIG/TERM FGA - FAS							
(REMOVAL OF IMPROPER ALLOCATIONS)							
15. EXCHANGE	0	0	0	0	0	0	0
(ADDITION TO PROPER JURISDICTIONS)							
16. LBS INTRALATA SLU	0	0	0	0	0	0	0
17. LBS INTERLATA SLU	0	0	0	0	0	0	0
18. LBI INTRALATA SLU	0	0	0	0	0	0	0
19. LBI INTERLATA SLU	0	0	0	0	0	0	0
20. LBS INTRALATA DEM	0	0	0	0	0	0	0
21. LBS INTERLATA DEM	0	0	0	0	0	0	0
22. LBI INTRALATA DEM	0	0	0	0	0	0	0
23. LBI INTERLATA DEM	0	0	0	0	0	0	0

PART 36 DEVELOPMENT OF SLU DEM % TOLL FACTORS

COMPANY: INTERSTATE TELEPHONE COMPANY
 STATE: SD
 STUDY PERIOD: 1/1/98 TO 12/31/98

ORIG/TERM. EX. CCA/ANAL	ENTRANCE	GARY	CLEARBANK	BROOKINGS	CLARK	WEBSTER	TOTAL COMPANY
(REMOVAL OF IMPROPER ALLOCATION)							
34. EXCHANGE	0	0	0	0	0	0	0
(ADDITION TO PROPER JURISDICTIONS)							
25. LBS INTRALATA SLU	0	0	0	0	0	0	0
26. LBS INTERLATA SLU	0	0	0	0	0	0	0
27. LDI INTRALATA SLU	0	0	0	0	0	0	0
28. LDI INTERLATA SLU	0	0	0	0	0	0	0
29. LBS INTRALATA DEM	0	0	0	0	0	0	0
30. LBS INTERLATA DEM	0	0	0	0	0	0	0
31. LDI INTRALATA DEM	0	0	0	0	0	0	0
32. LDI INTERLATA DEM	0	0	0	0	0	0	0
WATS MINUTES OF USE							
33. LBS INTRALATA SLU	0	0	0	0	0	0	0
34. LBS INTERLATA SLU	0	0	0	0	0	0	0
35. LDI INTRALATA SLU	0	0	0	0	0	0	0
36. LDI INTERLATA SLU	0	0	0	0	0	0	0
37. LBS INTRALATA DEM	0	0	0	0	0	0	0
38. LBS INTERLATA DEM	0	0	0	0	0	0	0
39. LDI INTRALATA DEM	0	0	0	0	0	0	0
40. LDI INTERLATA DEM	0	0	0	0	0	0	0
BY PERIOD SLU MOU							
41. LBS-RA (9+16+25+33)	2,116,356	652,954	9,347,376	8,189,947	8,746,689	8,877,417	37,336,239
42. LBS-ER (19+17+26+34)	256,737	333,253	1,983,173	1,190,281	1,899,361	1,861,210	8,231,915
43. LDI-RA (21+18+27+35)	0	0	0	0	0	0	0
44. LDI-ER (13+19+28+36)	1,089,661	1,473,528	9,887,888	8,422,896	9,362,122	8,496,661	38,182,606
45. EXCHANGE (13-15-34)	6,179,297	3,210,129	88,412,471	23,695,915	28,089,449	31,983,231	139,989,886
46. TOTAL (41+42+43+44+45)	9,551,981	5,669,864	51,830,527	41,319,839	51,997,627	49,136,519	211,986,073
DEVELOPMENT OF SLU FACTORS							
47. LBS-RA (41/46)	0.230885	0.114754	0.177527	0.198212	0.169971	0.164381	0.179027
48. LBS-ER (42/46)	0.027133	0.062885	0.038528	0.028629	0.036574	0.021996	0.039117
49. LDI-RA (43/46)	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
50. LDI-ER (44/46)	0.113082	0.258975	0.190474	0.203850	0.181734	0.172912	0.181812

PART 36 DEVELOPMENT OF SLU DEM % TOLL FACTORS

COMPANY: INTERSTATE TELEPHONE COMPANY

STATE: SD

STUDY PERIOD: 1/1/98

TO 12/31/98

DEM MOU							TOTAL
	ESTELLINE	GARY	CLEAR LAKE	BROOKINGS	CLARK	WEBSTER	COMPANY
51. LDS-RA (9+29+29+37)	2,116,356	652,934	9,347,196	8,189,947	8,740,485	8,077,417	37,124,335
52. LDS-ER (18+21+30+38)	254,737	353,353	1,353,179	1,100,281	1,099,261	1,061,210	5,331,912
53. LDI-RA (11+22+31+39)	0	0	0	0	0	0	0
54. LDI-ER (13+23+32+40)	1,882,641	1,473,528	9,887,538	8,422,896	9,262,323	8,496,661	39,152,640
55. EXCHANGE (13-15-24)	4,173,547	3,210,129	32,612,471	23,605,915	30,489,489	31,583,231	189,818,960
56. TOTAL (51+52+53+54+55)	9,353,981	5,689,844	32,600,337	41,319,839	33,897,437	49,138,519	211,308,387
57. TOTAL TOLL (51+52+53+54)	4,189,634	2,479,715	26,387,966	17,713,124	19,181,848	17,635,289	81,498,595
PERCENT TOLL FACTOR							
58. % LDS-RA (51/57)	0.506205	0.243310	0.458469	0.462366	0.457370	0.458826	0.452538
59. % LDS-ER (52/57)	0.060933	0.142457	0.064371	0.062117	0.037547	0.060175	0.064974
60. % LDI-RA (53/57)	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
61. % LDI-ER (54/57)	0.432982	0.594233	0.475160	0.475517	0.484883	0.481799	0.480405
WEIGHTED DEM FACTORS							
62. DEM WEIGHT FACTOR	2.000	2.000	2.000	2.000	2.000	2.000	2.000
63. LDS-RA [(51/56)*63]	0.651942	0.329509	0.356898	0.396425	0.329783	0.329741	0.329194
64. LDS-ER [(52/56)*63]	0.060406	0.124170	0.061286	0.053258	0.041476	0.043193	0.040434
65. LDI-RA [(53/56)*63]	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
66. LDI-ER [(54/56)*63]	0.380924	0.517950	0.366999	0.407700	0.380940	0.345825	0.379679

INTERSTATE TELEPHONE CO
YEAR END, 12/31/88
Host Remote Factor

HOST									
REMOTE			Hayti	Willow Lake	Bradley	Florence	Waubay		
SLU MSC	LDS RA	6,238,853	3,174,871	2,454,048	2,394,465	405,955	960,914	1,914,509	
	LDS ER	903,183	426,529	308,637	301,144	53,334	126,245	251,528	
	LDI	6,465,992	3,265,175	2,600,536	2,537,395	427,025	1,010,788	2,013,879	
	EXCH	9,241,160	4,394,344	329,758	321,752	4,331	24,268	4,922,746	

ROUTE MILES

116.06 116.06 152.97 36.92 9.5

MOUM	LDS-RA	811,747,790	293,270,573	284,816,811	277,901,608	62,098,909	35,476,936	18,187,839
	LDS-ER	117,514,681	39,399,527	35,820,410	34,950,773	8,158,547	4,660,955	2,389,516
	LDI	841,301,147	301,612,151	301,818,208	294,490,064	65,322,043	37,318,303	19,131,847
	EXCH	1,052,733,371	394,489,634	38,271,717	37,342,486	662,552	895,957	46,766,091
	TOTAL	2,823,296,989	1,028,771,885	660,727,146	644,684,931	136,242,051	78,352,151	86,475,293

NOTES Clear lake from Clear Lake hr worksheet
 Brookings from Brookings hr worksheet
 Webster from Webster HR worksheet
 Clark from Clark HR worksheet

	TOTAL	H/R Factor
LDSRA	1,783,500,466	0.326735
LDSER	242,894,409	0.044498
LDI	1,860,993,763	0.340932
EXCHANGE	1,571,161,809	0.287835
TOTAL	5,458,550,447	1.000000

INTERSTATE TELEPHONE CO**YEAR END, 12/31/98****Cat 2 Factors**

Exchange Calls	10,335,423
Thru-Switch EAS H.T.	0.0956
Thru-Switch MOU	
LDS RA	2,769,190
LDS ER	607,990
LDI	3,283,169
Exchange	988,066
Total	<hr/> 7,648,415

Cat 2 Factors

LDS RA	0.362061
LDS ER	0.079492
LDI	0.429261
Exchange	0.129186
Total	1.000000

Cat 2/3 Factors

Total Cat 2	7,648,415
Cat 3 MOU (CLEAR LAKE Unweighted DEM MOU) Toll plus exchange minutes	52,800,337
Total MOU	60,448,752
% Cat 2	0.126527
% Cat 3	0.873473

Source:

1998 Annual SLU/DEM Run and SLU MOU for Development of Cat 2/3 Factor worksheet

1995 Development of Tandem EAS Holding Time worksheet

Clear Lake tandems all toll (DDD/OH/TC) for Estelline, Gary, Hendricks & Lake Benton.

Clear Lake tandems EAS for Brookings, Estelline, Gary, Hendricks and Lake Benton.

MN EXCHANGES LAKE BENTON AND HENDRICKS NOT INCLUDED

Interstate Telecommunications Cooperative, Inc. (SD)

Year End, December 31, 1998

CM/CMM Factor

EXCHANGE	DEM MINS				RT MI	CONV MINUTE-MILE			
	LDS RA	LDS ER	LDI	TOTAL		LDS RA	LDS ER	LDI	TOTAL
Brookings	8,189,947	1,100,281	8,422,896	17,713,124	89.32	731,526,066	98,277,099	752,333,071	1,582,136,236
Clear Lake	9,347,196	1,353,170	9,687,500	20,387,866	136.83	1,278,976,829	185,154,251	1,325,540,625	2,789,671,705
Estelline	2,116,256	254,737	1,809,641	4,180,634	91.85	194,378,114	23,397,593	166,215,526	383,991,233
Gary	652,934	353,253	1,473,528	2,479,715	15.57	10,166,182	5,500,149	22,942,831	38,609,162
Tandem	2,769,190	607,990	3,283,169	6,660,349	136.83	378,908,268	83,191,272	449,236,014	911,335,554
Webster to POC	8,077,417	1,061,210	8,496,661	17,635,288	152.97	1,235,602,478	162,333,294	1,299,734,233	2,697,670,005
Clark to POC	8,740,485	1,099,261	9,262,222	19,101,968	116.06	1,014,420,689	127,580,232	1,074,973,485	2,216,974,406
TOTAL CO	39,893,425	5,829,902	42,435,617	88,158,944		4,843,978,626	685,433,890	5,090,975,785	10,620,388,301
CM/CMM FACTOR	0.452517	0.066129	0.481354	1.000000		0.456102	0.064539	0.479359	1.000000

Clear Lake tandems all toll (DDD/OH/TC) for Estelline, Gary, Hendricks & Lake Benton. Customers have the option of selecting optional EAS.

If they do not select optional EAS, Intra-Company calls are toll. HENDRICKS AND LAKE BENTON NOT INCLUDED

These calls are routed out to the toll centers over toll trunks and back in. No adjustment is necessary for CM or CMM.

DEM minutes for South Dakota Exchanges are from SD SLU/DEM run. No adjustment necessary for FGA-EAS or FX.

DEM minutes for Minnesota Exchanges are not included.

ACCESS MOU BY CXR, BY EXCHANGE, BY MONTH

1/21/99

CARRIER SUMMARY

JANUARY - DECEMBER 1998

ALL

CITY	INTERSTATE			INTRASTATE			INTERSTATE			INTRASTATE			TOTALS		
	CRS	TRM	CPH	CRS	TRM	CPH	CRS	TRM	CPH	CRS	TRM	CPH	CRS	TRM	CPH
JAN	88	8,358	0	11,885	388	4	2,588	48	1	5,382	10,484	5	28,888	17,282	18
FEB	1,488	8,888	4	18,888	348	8	2,888	48	8	5,488	18,888	8	28,888	18,284	18
MAR	871	8,482	88	18,881	388	1	2,888	34	8	4,881	8,578	12	18,888	18,484	88
APR	888	8,188	8	11,882	2,888	2	3,378	37	8	4,318	8,882	88	18,878	17,884	88
MAY	882	8,388	18	12,881	2,388	8	3,111	38	8	4,485	8,488	21	28,818	18,884	48
JUN	888	8,878	14	11,888	1,781	4	3,888	38	8	3,738	8,118	5	18,878	14,882	18
JUL	887	4,388	31	11,188	1,881	4	3,788	24	8	4,882	10,851	34	28,818	18,884	88
AUG	884	3,882	28	18,888	2,382	7	3,587	18	8	4,448	8,842	28	18,888	18,882	88
SEP	788	3,884	27	12,881	2,881	2	3,841	18	8	4,884	8,878	5	28,188	18,711	34
OCT	488	3,888	28	13,121	2,882	8	2,882	18	1	4,888	18,888	11	28,418	18,888	48
NOV	148	3,188	11	18,878	2,382	8	2,388	14	2	4,788	8,844	7	17,887	18,448	21
DEC	288	1,882	18	12,418	3,484	28	2,888	8	1	5,488	11,787	7	28,748	18,888	82
TOTALS	8,888	82,148	228	187,888	28,488	88	38,813	318	8	88,418	121,818	281	237,281	188,822	488

CITY	INTERSTATE			INTRASTATE			INTERSTATE			INTRASTATE			TOTALS		
	CRS	TRM	CPH	CRS	TRM	CPH	CRS	TRM	CPH	CRS	TRM	CPH	CRS	TRM	CPH
JAN	218	1,188	8	888	22	12	1,888	8	4	1,778	2,277	15	4,678	3,488	32
FEB	188	1,888	8	1,288	18	2	1,887	7	1	1,888	2,882	8	4,481	3,848	8
MAR	218	1,882	8	1,218	27	8	1,887	8	1	1,888	2,187	187	4,441	3,182	187
APR	188	788	18	1,348	388	8	1,888	5	4	1,788	1,482	15	4,488	2,842	48
MAY	78	888	7	1,488	488	8	1,884	4	8	1,218	1,718	4	3,888	3,887	11
JUN	188	882	88	1,381	382	2	888	5	1	1,187	2,887	3	3,488	3,388	22
JUL	187	888	1	1,488	384	2	878	5	2	1,488	1,851	8	3,828	3,318	14
AUG	78	888	18	1,888	481	8	788	8	8	1,287	2,888	1	3,288	3,378	28
SEP	88	888	12	1,888	841	8	1,147	3	8	1,887	2,887	88	4,888	3,384	88
OCT	188	888	14	1,882	888	8	812	2	8	1,788	1,887	2	4,188	3,141	34
NOV	38	884	2	1,888	888	2	778	2	8	1,488	2,878	8	4,884	3,188	8
DEC	48	288	4	2,283	787	11	1,883	8	17	878	2,884	8	4,288	3,887	32
TOTALS	1,488	18,118	88	17,882	4,413	88	12,887	48	38	17,487	24,738	288	48,418	38,812	488

CITY	INTERSTATE			INTRASTATE			INTERSTATE			INTRASTATE			TOTALS		
	CRS	TRM	CPH	CRS	TRM	CPH	CRS	TRM	CPH	CRS	TRM	CPH	CRS	TRM	CPH
JAN	18,878	48,842	188	888	884	8	12	282	8	48,888	48,784	288	88,417	88,912	388
FEB	18,788	87,888	218	887	1,142	8	18	218	8	28,888	28,844	187	87,288	74,884	488
MAR	18,887	28,188	388	1,182	1,382	8	14	288	8	41,887	38,728	488	81,818	77,288	818
APR	18,888	27,882	328	2,818	18,878	8	14	148	8	48,888	27,288	282	88,781	74,887	888
MAY	18,888	28,384	348	2,188	11,784	8	17	138	8	48,888	48,478	288	88,788	88,744	588
JUN	17,487	28,871	488	2,811	11,388	8	8	81	8	48,888	44,278	171	88,888	78,888	871
JUL	18,788	28,888	887	3,488	18,188	8	9	87	8	88,118	48,878	58	72,888	88,888	1,881
AUG	18,888	21,884	888	3,188	18,278	8	28	88	2	28,881	28,788	888	78,781	88,148	843
SEP	21,888	21,182	888	5,788	18,887	8	17	72	8	88,818	88,218	1,844	84,278	88,884	1,888
OCT	18,888	28,871	888	8,818	18,888	8	17	82	8	48,814	82,787	288	28,888	88,888	187
NOV	17,781	21,488	288	8,218	14,788	8	8	88	8	88,884	38,841	288	78,288	88,888	888
DEC	18,788	18,888	288	3,888	18,788	8	8	12	8	88,882	88,188	274	78,248	88,881	882
TOTALS	218,888	218,374	4,381	37,288	181,878	8	138	1,423	2	881,888	887,887	4,888	888,388	1,888,884	8,888

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MONTH	WISCONSIN			ILLINOIS			INDIANA			MICHIGAN			TOTALS		
	SERIALATA			SERIALATA			SERIALATA			SERIALATA			TOTALS		
	CPUS	TEPM	CPH	CPUS	TEPM	CPH	CPUS	TEPM	CPH	CPUS	TEPM	CPH	CPUS	TEPM	CPH
JAN	28,104	41,189	62	1,227	684	6	16	149	6	27,876	28,842	119	64,224	70,825	172
FEB	28,154	28,923	1,031	1,045	857	4	27	129	6	28,857	27,715	830	68,720	68,355	2,485
MAR	24,882	28,789	1,891	1,277	1,229	6	20	123	6	28,128	25,878	445	66,889	65,199	2,329
APR	28,623	28,128	1,879	2,214	6,285	6	72	129	6	28,875	28,719	2	67,184	70,253	1,899
MAY	28,685	28,821	2,845	2,279	6,688	6	19	129	6	28,125	27,111	4	68,289	72,559	2,487
JUN	24,875	28,212	2,299	2,923	5,718	6	11	84	6	28,288	28,878	625	63,567	68,192	2,854
JUL	28,813	28,289	2,271	2,267	6,226	6	16	81	6	28,285	28,126	869	71,288	72,374	2,894
AUG	28,416	28,889	2,888	2,289	6,822	6	21	79	6	28,471	28,214	789	71,289	74,815	3,282
SEP	41,889	28,885	2,872	3,171	6,861	6	19	89	6	28,121	28,289	679	78,819	74,494	3,662
OCT	27,788	28,119	2,889	3,049	7,889	6	13	81	6	28,888	28,178	628	68,716	68,288	3,200
NOV	28,879	21,881	1,888	4,215	7,889	6	6	88	6	21,489	28,889	289	70,889	68,822	1,918
DEC	28,789	28,222	2,889	6,272	11,229	6	9	12	6	28,871	24,885	684	74,789	70,289	3,159
TOTALS	488,289	482,289	24,289	28,219	72,192	6	242	1,111	6	288,889	288,289	6,189	832,174	848,889	28,689

MONTH	CALIFORNIA			TEXAS			FLORIDA			ARIZONA			TOTALS		
	SERIALATA			SERIALATA			SERIALATA			SERIALATA			TOTALS		
	CPUS	TEPM	CPH	CPUS	TEPM	CPH	CPUS	TEPM	CPH	CPUS	TEPM	CPH	CPUS	TEPM	CPH
JAN	28,289	28,289	489	1,227	779	6	27	289	6	28,891	48,848	129	68,281	64,847	289
FEB	21,889	28,289	1,889	1,719	682	6	28	289	6	28,289	48,891	481	68,889	64,285	2,481
MAR	28,189	21,289	2,889	1,889	1,229	6	25	189	6	28,289	37,884	887	67,284	68,889	3,284
APR	21,889	48,729	2,179	4,279	5,889	6	22	189	6	28,289	28,289	489	68,289	68,889	2,887
MAY	28,277	48,889	2,891	5,889	8,889	6	88	289	6	28,817	28,129	619	108,289	64,889	3,289
JUN	22,771	48,889	3,279	6,179	7,822	6	28	129	6	28,712	28,887	779	68,889	68,189	4,019
JUL	28,889	48,887	2,719	6,889	8,718	18	24	129	6	28,289	41,882	1,884	101,289	68,289	4,728
AUG	28,829	48,889	3,891	4,879	18,181	6	22	189	6	28,289	41,848	1,284	101,219	64,889	5,189
SEP	28,889	48,729	4,289	6,189	18,889	6	28	111	6	28,481	42,247	1,884	108,429	67,225	6,244
OCT	21,889	42,289	4,289	4,889	18,779	6	31	181	6	28,812	48,771	1,889	68,889	68,889	6,879
NOV	47,848	42,284	2,182	5,271	8,887	2	6	89	6	48,822	42,879	829	88,841	68,289	2,789
DEC	28,889	21,889	3,889	6,184	18,179	6	16	18	6	48,289	48,223	789	68,229	67,773	4,223
TOTALS	648,889	648,881	28,889	28,189	88,848	21	217	1,889	6	648,289	681,181	8,148	1,143,778	1,127,284	44,829

MONTH	NEW YORK			PENNSYLVANIA			OHIO			WEST VIRGINIA			TOTALS		
	SERIALATA			SERIALATA			SERIALATA			SERIALATA			TOTALS		
	CPUS	TEPM	CPH	CPUS	TEPM	CPH	CPUS	TEPM	CPH	CPUS	TEPM	CPH	CPUS	TEPM	CPH
JAN	68,284	68,891	289	2,289	1,218	2	42	222	6	68,789	68,779	189	128,289	128,189	289
FEB	61,281	67,872	1,229	2,189	1,818	6	48	289	6	64,181	68,181	818	127,819	121,884	2,282
MAR	61,827	68,889	2,289	2,884	1,887	6	48	287	6	61,774	68,729	812	128,219	121,812	3,184
APR	61,884	68,227	2,827	6,489	12,829	6	47	289	6	68,889	68,821	718	121,891	128,785	2,718
MAY	68,879	68,887	3,489	6,779	14,889	6	27	277	6	68,289	68,729	1,889	128,849	128,724	3,411
JUN	68,419	48,889	2,889	6,289	12,811	6	28	189	6	68,889	68,721	629	127,842	128,189	2,872
JUL	68,189	47,811	2,889	6,889	12,889	6	25	189	6	68,879	67,889	789	128,789	118,889	2,789
AUG	68,177	48,179	1,884	7,472	14,889	6	29	129	6	68,219	68,887	889	128,884	118,889	2,281
SEP	61,179	41,227	2,827	6,289	17,884	6	28	129	6	68,219	64,887	819	128,789	128,887	2,817
OCT	68,889	48,789	1,887	6,889	18,891	6	48	129	6	68,814	64,881	627	128,884	128,813	2,884
NOV	68,184	48,889	1,284	7,284	18,412	6	2	129	6	78,289	64,884	471	128,729	128,884	1,779
DEC	68,274	28,784	2,229	7,289	28,289	6	2	21	6	74,289	78,184	689	141,289	128,479	2,789
TOTALS	711,891	688,448	28,889	67,429	181,289	2	381	2,179	6	788,872	728,884	7,881	1,672,172	1,488,178	28,889

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MO	INTERSTATE			INTRA-STATE			INTRA-STATE			INTRA-STATE			TOTALS		
	INTRA-STATE			INTRA-STATE			INTRA-STATE			INTRA-STATE			TOTALS		
	ORIG	TRFMS	CPH	ORIG	TRFMS	CPH	ORIG	TRFMS	CPH	ORIG	TRFMS	CPH	ORIG	TRFMS	CPH
JAN	34,327	23,873	77	548	443	0	7	81	0	14,333	17,155	84	38,335	41,882	161
FEB	28,445	22,894	1,283	548	588	0	4	85	0	13,878	15,375	537	54,000	39,823	2,483
MAR	21,573	21,859	2,165	688	381	0	8	73	0	12,882	15,228	438	54,839	38,111	2,386
APR	22,818	21,784	1,882	1,118	3,381	0	5	88	0	13,341	14,882	0	38,875	38,887	2,888
MAY	24,528	22,878	2,888	1,182	3,388	3	43	82	0	12,878	14,815	34	38,887	40,388	2,812
JUN	28,844	18,448	2,888	827	2,888	0	3	45	0	11,888	15,888	414	38,887	37,388	2,488
JUL	25,321	28,127	2,388	1,888	3,484	0	5	48	0	13,841	17,884	828	38,882	48,734	2,388
AUG	22,878	18,188	1,888	1,188	3,813	0	2	37	0	18,427	18,478	438	41,388	37,814	2,388
SEP	22,887	18,728	2,388	1,888	4,887	0	11	41	0	12,888	18,278	584	38,788	38,883	2,884
OCT	24,348	18,488	2,388	1,384	4,828	2	4	38	0	13,814	18,882	488	38,818	38,732	2,884
NOV	23,881	18,488	1,882	1,371	4,388	0	18	38	0	13,848	17,887	348	38,881	48,448	1,888
DEC	28,888	14,888	2,884	1,381	8,888	0	1	7	0	13,888	21,287	587	48,778	42,882	3,388
TOTALS	238,878	248,888	22,877	12,821	38,848	0	188	888	0	184,878	188,738	5,218	488,184	478,837	28,281

MO	INTRA-STATE			INTRA-STATE			INTRA-STATE			INTRA-STATE			TOTALS		
	INTRA-STATE			INTRA-STATE			INTRA-STATE			INTRA-STATE			TOTALS		
	ORIG	TRFMS	CPH	ORIG	TRFMS	CPH	ORIG	TRFMS	CPH	ORIG	TRFMS	CPH	ORIG	TRFMS	CPH
JAN	48,818	48,888	182	3,183	881	0	82	288	0	28,887	48,888	238	88,888	84,775	387
FEB	44,738	41,888	1,372	3,888	1,128	1	84	182	0	38,371	38,187	878	88,353	82,113	2,848
MAR	48,872	48,882	1,882	3,472	1,481	0	187	188	0	37,872	38,128	488	88,423	78,846	2,388
APR	48,381	37,888	1,388	5,881	8,282	0	115	177	0	37,884	38,888	388	88,844	81,187	1,888
MAY	47,385	48,147	2,488	8,125	8,888	1	38	188	0	41,884	37,725	418	88,882	88,884	2,488
JUN	44,814	38,723	1,888	8,871	8,873	0	88	125	0	41,888	48,888	828	82,884	84,478	2,388
JUL	44,884	34,418	1,888	8,827	8,388	0	38	114	0	38,888	38,272	848	88,438	82,134	2,484
AUG	48,888	38,888	1,788	5,882	8,815	0	25	88	0	38,417	38,278	884	84,138	78,884	2,314
SEP	44,848	34,827	1,788	8,848	11,728	0	48	88	0	38,871	42,878	481	88,182	88,888	2,381
OCT	44,878	38,884	1,888	4,888	11,882	2	88	85	0	38,888	48,882	471	88,887	88,488	1,888
NOV	38,888	31,888	1,388	4,725	18,888	3	23	84	0	48,888	41,838	348	84,884	88,188	1,888
DEC	44,388	21,444	1,788	4,875	18,814	0	35	18	0	41,435	81,247	438	88,888	88,884	2,327
TOTALS	882,877	418,888	18,888	48,887	87,848	7	744	1,888	0	487,388	488,488	5,888	1,881,888	1,881,417	24,238

MO	INTRA-STATE			INTRA-STATE			INTRA-STATE			INTRA-STATE			TOTALS		
	INTRA-STATE			INTRA-STATE			INTRA-STATE			INTRA-STATE			TOTALS		
	ORIG	TRFMS	CPH	ORIG	TRFMS	CPH	ORIG	TRFMS	CPH	ORIG	TRFMS	CPH	ORIG	TRFMS	CPH
JAN	0	2,888	0	0	388	0	0	0	0	0	8,888	0	0	12,884	0
FEB	0	2,888	0	0	884	0	0	0	0	0	8,488	0	0	11,888	0
MAR	0	2,188	0	0	728	0	0	0	0	0	8,788	0	0	13,888	0
APR	0	2,388	0	0	2,887	0	0	0	0	0	8,888	0	0	18,884	0
MAY	0	2,388	0	0	2,388	0	0	0	0	0	18,787	0	0	18,577	0
JUN	0	3,388	0	0	3,378	0	0	4	0	0	12,788	0	0	18,888	0
JUL	0	1,188	0	0	3,884	0	0	4	0	85	13,888	0	85	21,472	0
AUG	0	2,388	0	0	3,388	0	0	2	0	0	13,418	0	0	28,878	0
SEP	0	4,884	0	0	3,847	0	0	5	0	0	18,888	0	0	24,888	0
OCT	0	4,182	0	0	4,888	0	0	4	0	0	18,488	0	0	28,178	0
NOV	0	4,788	0	0	4,188	0	0	38	0	0	18,122	0	0	24,881	0
DEC	0	4,321	0	0	4,188	0	0	23	0	0	18,888	0	0	23,888	0
TOTALS	0	44,182	0	0	28,888	0	0	85	0	85	148,881	0	85	227,871	0

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MONTH	INTERSTATE			INTRA-STATE			INTRA-STATE			INTRA-STATE			TOTALS		
	INTRA-STATE			INTRA-STATE			INTRA-STATE			INTRA-STATE			TOTALS		
	CPM	TRM	CPH	CPM	TRM	CPH	CPM	TRM	CPH	CPM	TRM	CPH	CPM	TRM	CPH
JAN	194,889	229,877	653	6,889	3,485	72	274	849	0	248,893	195,482	1,384	432,678	435,723	2,489
FEB	193,185	221,712	701	6,211	4,957	28	231	789	0	239,899	178,395	1,029	391,599	405,824	2,354
MAR	192,899	229,378	688	6,885	5,882	80	288	776	0	239,889	188,389	1,389	388,298	415,315	2,357
APR	192,849	228,574	629	16,325	48,888	89	389	748	0	229,887	187,885	1,389	404,549	417,973	2,359
MAY	178,189	218,280	1,284	17,284	48,842	27	181	885	0	228,889	172,748	1,382	427,594	438,482	2,713
JUN	198,248	232,288	1,887	17,788	37,822	81	248	848	0	221,888	188,718	1,388	388,888	428,884	3,823
JUL	198,889	188,848	1,388	18,882	41,288	8	311	487	2	221,848	188,188	1,388	408,888	421,881	2,822
AUG	181,747	188,188	1,288	17,784	48,884	8	314	418	0	228,248	188,873	1,177	388,888	418,825	2,388
SEP	188,478	187,881	1,284	18,177	48,188	8	282	448	0	228,288	188,825	888	411,188	428,888	2,388
OCT	188,228	204,817	1,288	18,288	34,888	8	228	884	0	228,118	188,288	881	414,874	428,228	2,284
NOV	188,888	188,288	782	28,817	48,182	8	178	488	0	242,882	188,432		423,873	422,427	1,887
DEC	188,887	144,888	1,881	21,228	78,288	7	128	188	2	242,872	228,317	718	421,228	481,888	1,818
TOTALS	1,888,873	2,414,788	13,828	188,248	414,188	348	2,788	8,884	2	2,788,888	2,283,248	14,882	4,888,888	5,882,188	28,418

MONTH	INTERSTATE			INTRA-STATE			INTRA-STATE			INTRA-STATE			TOTALS		
	INTRA-STATE			INTRA-STATE			INTRA-STATE			INTRA-STATE			TOTALS		
	CPM	TRM	CPH	CPM	TRM	CPH	CPM	TRM	CPH	CPM	TRM	CPH	CPM	TRM	CPH
JAN	0	3,887	0	0	217	0	0	25	0	0	8,477	0	0	18,388	0
FEB	0	2,881	0	0	232	0	0	15	0	0	5,885	0	0	7,888	0
MAR	0	2,889	0	0	288	0	0	18	0	0	8,488	0	0	8,728	0
APR	0	2,478	0	0	1,888	0	0	18	0	0	8,811	0	0	8,881	0
MAY	0	2,887	0	0	1,888	0	0	21	0	0	8,278	0	0	11,887	0
JUN	0	3,184	0	0	1,888	0	0	18	0	0	7,481	0	0	12,888	0
JUL	0	3,288	0	0	2,188	0	0	18	0	0	7,888	0	0	13,888	0
AUG	0	3,181	0	0	1,884	0	0	17	0	0	7,888	0	0	12,881	0
SEP	0	3,318	0	0	1,882	0	0	18	0	0	8,887	0	0	13,314	0
OCT	0	3,278	0	0	1,882	0	0	18	0	0	7,883	0	0	13,218	0
NOV	0	3,188	0	0	1,885	0	0	18	0	0	8,888	0	0	13,128	0
DEC	0	2,718	0	0	1,817	0	0	14	0	0	7,478	0	0	12,128	0
TOTALS	0	28,117	0	0	18,128	0	0	218	0	0	81,881	0	0	128,224	0

MONTH	INTERSTATE			INTRA-STATE			INTRA-STATE			INTRA-STATE			TOTALS		
	INTRA-STATE			INTRA-STATE			INTRA-STATE			INTRA-STATE			TOTALS		
	CPM	TRM	CPH	CPM	TRM	CPH	CPM	TRM	CPH	CPM	TRM	CPH	CPM	TRM	CPH
JAN	27,288	27,887	488	1,288	488	0	47	128	0	24,828	22,714	188	53,148	51,288	818
FEB	28,782	27,188	1,888	1,888	772	0	188	124	0	28,881	22,881	288	58,881	58,712	1,288
MAR	28,888	28,888	888	1,288	1,881	0	88	128	0	28,318	28,488	287	58,714	58,218	1,288
APR	28,884	28,278	888	2,788	4,718	0	184	121	0	28,288	22,788	128	58,188	58,888	888
MAY	22,887	28,414	1,284	3,848	5,884	0	188	128	0	24,328	22,888	318	54,288	54,881	1,878
JUN	28,878	24,841	1,228	2,888	4,888	1	118	88	0	24,878	28,188	248	54,128	58,878	1,888
JUL	27,884	24,188	1,288	2,888	4,887	0	81	88	0	28,471	28,228	278	58,882	58,488	1,284
AUG	28,887	21,778	888	2,882	5,888	0	78	78	0	28,828	28,228	431	48,882	58,248	1,287
SEP	27,882	21,887	887	3,888	4,882	0	28	77	0	28,747	28,128	288	58,881	57,728	1,112
OCT	27,784	22,228	817	3,881	6,878	2	82	73	0	27,818	27,788	248	58,887	57,121	1,888
NOV	28,548	22,788	782	3,188	6,488	0	4	78	0	28,881	28,548	277	58,182	58,882	878
DEC	28,888	12,818	878	3,182	11,874	0	8	12	0	28,374	28,888	228	58,318	61,278	1,288
TOTALS	221,888	287,228	11,188	28,178	58,888	8	1,841	1,188	8	311,888	318,888	3,843	688,887	688,288	14,834

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CCUR	BRANDTAGE			BRANDTAGE			LITENTAGE			STENTAGE			TOTALS		
	SERIALATA			SERIALATA			SERIALATA			SERIALATA			TOTALS		
	CRS	TRM	CPH	CRS	TRM	CPH	CRS	TRM	CPH	CRS	TRM	CPH	CRS	TRM	CPH
JAN	26,782	26,180	185	843	235	0	13	85	0	23,181	18,828	280	52,748	54,158	453
FEB	26,789	26,289	318	421	317	0	81	82	3	22,710	20,874	221	48,828	51,585	543
MAR	26,823	25,878	278	885	844	0	28	88	0	28,342	18,385	122	47,404	48,896	409
APR	24,288	27,822	183	1,282	4,288	0	44	82	0	28,888	17,888	83	48,884	42,881	248
MAY	24,282	27,812	288	1,288	4,288	0	54	88	0	28,484	18,887	148	48,118	50,845	287
JUN	23,887	25,888	248	1,478	3,442	0	82	51	0	18,888	17,843	124	43,888	47,281	282
JUL	25,788	25,885	284	1,487	3,288	0	88	53	0	18,888	18,887	234	48,187	48,428	528
AUG	28,878	24,285	271	1,288	3,887	0	51	41	0	17,417	18,787	411	38,477	48,878	882
SEP	21,888	24,128	378	1,128	4,141	0	41	48	0	18,888	17,188	84	42,887	48,887	474
OCT	21,881	22,884	288	1,285	4,882	0	121	25	0	28,578	18,745	128	43,845	44,288	515
NOV	28,878	23,247	288	1,288	4,184	0	22	33	0	21,648	17,173	188	48,884	44,787	448
DEC	18,888	18,788	214	1,471	8,185	0	44	8	0	18,878	28,188	288	38,524	48,188	477
TOTALS	288,882	211,248	3,254	14,188	38,818	0	628	682	3	244,888	218,818	2,288	548,888	578,884	5,281

SRA	BRANDTAGE			BRANDTAGE			BRANDTAGE			BRANDTAGE			TOTALS		
	SERIALATA			SERIALATA			SERIALATA			SERIALATA			TOTALS		
	CRS	TRM	CPH	CRS	TRM	CPH	CRS	TRM	CPH	CRS	TRM	CPH	CRS	TRM	CPH
JAN	18,878	22,882	28	888	272	0	18	181	0	24,788	21,528	88	48,188	58,282	88
FEB	28,188	28,888	28	722	882	0	28	88	0	28,578	18,888	88	47,888	48,212	188
MAR	18,881	28,887	28	821	871	0	18	82	0	21,173	28,122	24	42,741	48,742	48
APR	18,788	24,842	18	2,277	4,888	0	41	88	0	28,514	18,882	88	47,818	48,728	84
MAY	21,888	28,723	7	1,727	4,888	0	18	84	0	28,888	28,811	32	48,847	88,888	38
JUN	17,781	22,882	84	2,148	4,888	0	8	82	0	24,888	28,784	88	44,888	48,244	188
JUL	28,128	23,888	78	1,727	4,888	0	8	84	0	28,818	21,818	88	48,871	48,128	172
AUG	18,182	22,818	48	2,488	5,284	18	12	44	0	28,882	28,288	288	47,878	47,888	288
SEP	21,888	22,122	84	2,882	5,888	0	13	48	0	28,842	21,887	18	58,877	48,884	88
OCT	18,848	21,148	28	2,488	5,884	0	13	28	0	28,188	18,888	47	47,188	48,837	78
NOV	17,788	22,147	88	2,888	5,288	0	3	48	0	28,888	21,818	118	48,412	48,888	184
DEC	18,888	18,888	188	2,788	5,278	0	2	7	0	27,414	28,128	88	48,577	88,411	171
TOTALS	288,878	288,878	888	23,888	88,881	18	182	728	0	288,881	248,848	877	518,883	588,884	1,488

ASPO	BRANDTAGE			BRANDTAGE			BRANDTAGE			BRANDTAGE			TOTALS		
	SERIALATA			SERIALATA			SERIALATA			SERIALATA			TOTALS		
	CRS	TRM	CPH	CRS	TRM	CPH	CRS	TRM	CPH	CRS	TRM	CPH	CRS	TRM	CPH
JAN	12,128	18,887	118	412	381	2	22	71	0	18,888	18,848	87	38,888	31,718	288
FEB	18,788	18,882	288	478	414	0	81	78	0	18,887	18,472	78	31,288	28,214	488
MAR	12,278	18,288	287	348	871	0	81	88	0	18,888	18,818	178	28,288	31,878	487
APR	11,887	14,282	287	874	3,184	0	72	88	0	18,878	18,888	188	28,288	31,441	488
MAY	18,888	14,788	888	1,888	3,288	0	28	72	0	18,777	14,128	188	28,288	28,881	888
JUN	18,122	18,122	288	1,881	3,148	0	48	48	0	18,287	18,712	88	28,548	28,882	288
JUL	14,817	18,888	311	1,282	3,188	0	84	48	0	18,888	17,188	112	31,882	24,888	428
AUG	12,288	12,188	848	1,187	4,282	0	22	28	0	18,888	18,884	188	28,784	28,471	888
SEP	14,281	12,841	418	1,285	4,888	0	21	28	0	18,248	18,887	288	21,872	28,122	788
OCT	18,888	18,888	288	1,888	4,888	0	88	24	0	18,888	17,488	288	28,888	24,441	818
NOV	12,288	11,881	287	1,888	4,284	0	22	24	0	18,888	17,284	288	28,888	28,248	881
DEC	12,277	8,128	288	1,288	8,888	0	21	8	0	18,888	21,888	288	28,888	28,888	884
TOTALS	188,282	188,188	4,118	11,888	38,888	2	482	882	0	188,888	288,887	1,877	288,277	488,882	6,888

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MO	INTERSTATE			INTRASTATE			INTERSTATE			INTRASTATE			TOTALS		
	ORIG	TRFM	OPN	ORIG	TRFM	OPN	ORIG	TRFM	OPN	ORIG	TRFM	OPN	ORIG	TRFM	OPN
JAN	88,882	84,888	430	3,486	1,882	8	114	388	8	71,482	73,724	318	188,813	188,288	748
FEB	84,388	88,878	1,381	2,882	1,488	8	78	334	8	88,827	78,888	681	188,127	188,818	2,812
MAR	88,884	81,138	1,588	3,413	1,888	8	88	334	8	88,238	88,883	478	188,781	188,223	2,888
APR	78,882	82,784	1,388	8,888	14,818	8	88	288	8	82,884	82,238	248	148,188	188,888	1,478
MAY	88,778	88,888	1,381	8,888	14,818	8	87	338	8	88,848	81,884	838	148,417	188,182	1,887
JUN	81,111	78,884	1,814	8,384	13,722	8	88	288	8	88,788	88,888	378	148,384	181,187	1,884
JUL	87,888	78,384	1,877	7,382	18,488	38	88	287	8	87,873	72,872	788	188,788	188,888	2,718
AUG	84,818	78,887	1,878	7,225	17,187	8	43	188	8	88,884	72,478	1,378	188,717	188,788	3,888
SEP	88,884	78,388	1,884	7,184	28,888	8	82	188	8	74,144	77,413	888	171,381	172,882	2,388
OCT	88,881	78,884	1,887	7,213	28,812	8	88	188	8	72,848	74,874	487	188,888	187,878	2,884
NOV	74,881	71,878	1,388	7,888	17,188	8	28	188	8	71,848	71,842	488	188,888	188,821	1,788
DEC	88,788	84,878	1,888	7,374	27,888	8	28	27	8	78,888	84,842	388	188,874	188,882	2,378
TOTALS	1,887,741	882,138	17,888	73,848	184,881	38	744	2,778	8	818,848	888,841	8,842	1,881,478	1,888,843	24,812

MO	INTERSTATE			INTRASTATE			INTERSTATE			INTRASTATE			TOTALS		
	ORIG	TRFM	OPN	ORIG	TRFM	OPN	ORIG	TRFM	OPN	ORIG	TRFM	OPN	ORIG	TRFM	OPN
JAN	128,438	188,228	1,888	8,887	2,388	1	282	888	8	148,873	128,388	818	278,215	288,888	2,888
FEB	118,811	147,883	3,187	8,487	3,881	1	282	714	8	128,188	122,233	1,478	288,678	278,881	4,888
MAR	128,388	144,871	2,387	8,888	4,888	31	182	844	8	128,488	128,288	1,388	287,837	274,472	4,788
APR	118,818	128,873	2,388	18,888	28,325	8	288	882	8	128,818	114,884	1,348	288,388	278,884	4,788
MAY	128,818	128,421	4,211	18,848	28,784	2	328	882	3	128,231	122,248	1,878	288,188	288,182	8,882
JUN	118,818	128,438	4,488	18,878	24,883	18	238	434	1	128,818	127,878	1,737	288,744	278,884	8,211
JUL	114,438	128,188	4,181	18,888	23,848	8	178	438	1	127,873	128,888	1,872	278,382	274,488	8,734
AUG	104,488	128,888	4,888	18,438	21,881	8	211	484	8	128,134	121,788	1,813	248,188	284,887	8,887
SEP	118,888	128,887	8,888	18,288	24,882	8	147	478	8	127,481	128,884	1,882	278,387	281,883	8,888
OCT	117,132	188,882	8,388	17,848	41,382	8	284	388	8	127,884	128,888	1,811	272,418	288,882	8,888
NOV	118,238	188,774	8,148	18,888	34,888	8	112	338	8	142,388	148,881	1,787	272,888	288,881	8,887
DEC	118,188	72,884	8,178	28,212	87,884	8	88	81	8	188,284	188,881	1,788	282,782	288,418	7,888
TOTALS	1,288,388	1,548,372	81,478	172,881	288,388	88	2,543	8,877	18	1,288,811	1,277,218	18,838	3,188,888	3,288,882	78,888

MO	INTERSTATE			INTRASTATE			INTERSTATE			INTRASTATE			TOTALS		
	ORIG	TRFM	OPN	ORIG	TRFM	OPN	ORIG	TRFM	OPN	ORIG	TRFM	OPN	ORIG	TRFM	OPN
JAN	28,288	24,814	81	888	288	8	18	138	8	28,884	28,432	818	48,888	48,728	881
FEB	28,887	28,878	288	728	434	8	28	88	8	28,288	18,348	1,288	88,788	48,888	1,378
MAR	21,887	17,874	288	888	488	8	18	82	8	28,288	18,888	1,288	81,811	28,888	1,877
APR	18,788	18,814	278	1,888	3,788	8	28	88	8	18,788	18,348	881	28,878	28,388	1,188
MAY	18,888	21,884	488	1,488	3,877	8	8	187	8	28,888	18,214	487	41,888	44,182	888
JUN	18,818	17,378	818	1,488	3,388	8	11	48	8	18,882	17,388	878	28,128	28,881	1,184
JUL	18,888	18,888	288	1,288	4,888	8	8	88	8	28,848	21,882	278	41,888	44,788	888
AUG	18,882	18,888	488	1,428	8,382	8	4	48	8	28,888	21,281	248	41,188	48,288	884
SEP	28,184	18,778	818	1,881	8,884	8	28	27	8	21,148	18,227	288	44,884	48,887	1,888
OCT	18,487	18,877	888	1,888	4,812	8	28	28	8	28,128	17,288	287	48,247	27,884	817
NOV	18,888	18,388	218	1,487	4,888	8	2	28	8	18,184	18,287	188	28,482	28,282	881
DEC	18,888	11,288	488	1,288	8,888	8	8	8	8	18,884	22,221	188	28,887	48,847	888
TOTALS	288,888	218,888	8,888	18,348	48,418	8	187	741	8	288,888	281,288	8,887	888,878	488,884	11,887

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	INTERSTATE			INTRA-STATE			INTERSTATE			INTRA-STATE			TOTALS		
	CPM	TRM	CPH	CPM	TRM	CPH	CPM	TRM	CPH	CPM	TRM	CPH	CPM	TRM	CPH
JAN	793,746	695,215	5,282	42,841	14,910	84	4,889	3,899	5	898,126	795,722	4,566	1,097,913	1,099,910	10,191
FEB	697,225	647,824	10,177	38,522	18,429	28	5,488	3,429	4	799,799	716,519	8,570	1,511,957	1,596,292	25,670
MAR	712,295	648,854	19,949	42,549	24,567	191	4,894	3,239	6	791,892	722,903	8,492	1,521,291	1,598,799	27,690
APR	693,892	782,345	18,412	81,728	157,574	78	5,775	3,227	4	742,579	894,945	8,893	1,523,131	1,694,292	23,149
MAY	728,885	693,169	21,818	84,877	167,879	48	5,283	3,382	3	777,872	798,873	7,859	1,599,795	1,671,279	29,024
JUN	678,848	728,599	21,942	87,841	189,235	159	4,899	2,149	4	748,398	728,993	7,798	1,519,293	1,699,997	29,799
JUL	712,888	722,288	22,741	81,787	182,894	64	5,514	2,897	8	774,543	797,987	8,916	1,594,299	1,694,576	31,639
AUG	678,875	691,839	22,629	88,899	181,798	29	4,899	1,795	10	788,888	793,781	8,915	1,599,219	1,698,198	32,299
SEP	728,191	695,911	24,899	82,729	199,893	13	4,879	1,899	6	811,892	798,893	8,917	1,644,891	1,698,317	33,239
OCT	712,889	677,882	23,874	83,887	202,881	23	4,888	1,798	1	795,879	772,818	7,898	1,608,114	1,684,127	31,834
NOV	693,893	693,918	19,899	87,897	189,713	17	3,873	1,749	3	825,113	788,999	8,710	1,594,499	1,689,897	23,899
DEC	693,299	693,818	24,291	191,279	282,871	48	4,899	329	29	847,299	843,894	7	1,699,279	1,794,548	31,792
SUMMARY															
99 TOTALS	8,448,299	8,891,349	235,279	843,299	1,779,899	639	58,787	28,818	72	8,429,899	8,125,147	83,729	16,899,391	18,794,999	329,719

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MO	INTRASTATE INTRALATA			INTRASTATE INTERLATA			INTERSTATE INTRALATA			INTERSTATE INTERLATA			TOTALS		
	ORG	TERM	OPH	ORG	TERM	OPH	ORG	TERM	OPH	ORG	TERM	OPH	ORG	TERM	OPH
JAN	178,151	222,923	2,276	15,398	38,329	0	20	94	0	213,833	200,735	1,979	407,400	460,081	4,255
FEB	188,250	214,255	3,579	13,317	31,941	0	31	89	1	199,905	174,849	2,308	389,538	420,933	5,884
MAR	169,935	221,950	4,743	18,239	33,921	10	45	45	0	212,570	194,815	2,444	398,449	450,731	7,187
APR	174,572	218,304	3,804	15,244	38,531	1	63	45	5	211,488	184,048	2,347	401,347	440,928	6,157
MAY	174,319	221,883	4,375	18,058	40,925	1	9	45	0	221,880	193,523	2,012	412,245	458,356	6,389
JUN	185,989	177,507	4,987	18,385	42,988	3	11	0	8	228,415	244,179	2,313	411,371	484,854	7,311
JUL	181,741	175,905	5,810	18,811	42,488	5	38	8	0	231,991	217,704	2,338	410,581	458,088	8,153
AUG	188,687	171,679	5,633	15,028	38,570	29	20	5	0	213,848	20,838	2,548	382,502	438,190	8,207
SEP	178,698	172,488	5,488	18,435	40,311	32	13	8	0	238,788	231,454	2,339	428,509	445,289	7,829
OCT	181,788	172,485	5,104	17,047	40,565	37	24	8	0	223,825	228,082	2,038	402,889	441,120	7,178
NOV	188,221	173,345	3,704	15,984	40,088	3	33	7	0	218,252	223,629	1,822	389,480	437,979	5,529
DEC	188,276	177,822	4,585	18,880	38,201	20	13	6	1	218,038	225,891	2,289	389,981	441,910	6,876
TOTALS	1,888,784	2,321,514	54,028	182,812	485,829	148	320	369	15	2,828,774	2,585,833	28,775	4,808,478	5,388,305	80,984

MO	INTRASTATE INTRALATA			INTRASTATE INTERLATA			INTERSTATE INTRALATA			INTERSTATE INTERLATA			TOTALS		
	ORG	TERM	OPH	ORG	TERM	OPH	ORG	TERM	OPH	ORG	TERM	OPH	ORG	TERM	OPH
JAN	182,524	211,270	2,130	8,889	24,758	1	86	87	0	188,287	143,922	1,787	339,588	380,035	3,918
FEB	148,875	197,715	2,541	8,886	22,799	0	87	70	0	188,570	131,775	1,808	328,487	382,369	4,148
MAR	189,878	201,580	3,489	10,185	22,835	5	60	35	0	171,018	137,388	1,818	348,338	382,128	5,080
APR	184,125	201,708	3,548	8,048	28,188	0	9	37	0	184,973	138,518	1,889	338,155	358,424	4,917
MAY	188,922	208,928	3,783	8,404	28,345	15	78	38	12	185,225	141,481	1,858	341,889	378,784	5,446
JUN	188,885	187,914	3,827	11,257	28,182	0	57	6	0	173,429	172,259	1,225	348,489	388,981	4,782
JUL	187,548	188,178	4,088	10,543	28,971	2	82	6	0	172,888	184,874	1,388	350,881	388,029	5,491
AUG	181,884	171,327	3,888	10,783	28,137	388	71	0	0	188,305	161,851	1,388	328,783	358,315	5,812
SEP	184,839	188,781	4,238	11,717	27,488	0	34	5	0	188,517	184,828	1,827	357,118	382,100	6,058
OCT	182,287	178,585	3,488	11,182	27,885	0	25	6	0	182,630	188,481	1,888	338,155	367,747	5,388
NOV	188,488	188,887	3,318	11,127	28,829	0	103	8	0	188,120	188,941	1,570	328,758	358,473	4,888
DEC	188,027	173,128	4,544	11,987	30,005	0	129	5	0	181,918	178,211	1,975	341,885	381,347	6,518
TOTALS	1,882,728	2,208,987	42,188	128,487	318,706	419	818	302	12	2,015,008	1,881,114	18,812	4,075,021	4,388,108	62,229

MO	INTRASTATE INTRALATA			INTRASTATE INTERLATA			INTERSTATE INTRALATA			INTERSTATE INTERLATA			TOTALS		
	ORG	TERM	OPH	ORG	TERM	OPH	ORG	TERM	OPH	ORG	TERM	OPH	ORG	TERM	OPH
JAN	38,888	58,238	238	4,388	8,432	0	20	23	0	38,915	38,485	138	80,888	88,188	378
FEB	35,488	54,888	688	2,778	5,827	0	0	23	0	35,188	35,082	213	73,482	85,885	873
MAR	38,324	58,128	1,078	4,888	8,388	0	0	10	0	38,817	38,574	224	80,884	87,878	1,302
APR	38,778	58,132	981	5,828	7,348	0	14	11	0	42,042	38,185	288	87,384	88,887	1,174
MAY	41,885	48,218	1,288	4,841	8,022	0	28	5	0	42,482	41,280	423	88,384	87,889	1,708
JUN	38,048	32,288	1,348	5,888	7,088	0	10	0	0	41,388	85,913	344	84,442	88,084	1,887
JUL	38,388	34,488	1,484	4,448	6,905	0	0	0	0	40,257	51,107	488	88,028	108,442	1,908
AUG	38,384	38,722	1,488	4,288	6,588	1	1	0	0	38,118	88,348	548	78,788	101,588	2,088
SEP	48,818	45,888	1,887	4,488	7,603	0	0	0	0	48,088	85,175	881	88,127	108,778	2,888
OCT	38,713	45,948	1,478	3,888	7,824	1	0	0	0	42,074	47,381	385	88,887	108,818	1,848
NOV	48,288	48,744	1,157	3,881	6,782	0	0	0	0	41,124	48,574	538	88,111	108,888	1,728
DEC	42,882	47,987	2,548	4,872	6,971	0	1	0	0	48,888	52,885	871	88,385	108,483	3,411
TOTALS	488,384	588,182	15,388	82,885	87,884	2	80	72	0	488,985	588,128	4,927	1,011,984	1,208,227	28,288
TOTAL	4,987,048	5,888,888	111,573	372,874	878,388	887	1,218	738	27	5,134,747	4,888,878	61,314	9,888,885	10,947,871	188,481

ACCESS MOU BY CXR, BY EXCHANGE, BY MONTH

1/21/99

JANUARY - DECEMBER 1998

ALL CDR
SUB

MO	INTRASTATE INTERLATA			INTRASTATE INTERLATA			INTRASTATE INTERLATA			INTRASTATE INTERLATA			TOTALS		
	ORG	TERM	OPH	ORG	TERM	OPH	ORG	TERM	OPH	ORG	TERM	OPH	ORG	TERM	OPH
JAN	48,257	50,788	78	2,886	7,488	0	38	23	0	48,654	45,701	288	81,825	103,950	348
FEB	38,880	48,345	543	2,722	6,515	0	8	21	0	48,129	38,184	209	82,848	84,085	752
MAR	36,857	50,318	1,022	2,951	6,587	0	119	11	0	47,428	42,138	228	87,123	98,054	1,248
APR	37,722	48,330	855	2,788	7,823	0	57	11	0	47,582	40,758	284	88,148	87,920	1,138
MAY	38,288	43,820	1,135	2,748	8,378	34	81	5	0	48,003	45,888	387	90,088	87,887	1,508
JUN	33,287	28,184	1,094	3,185	7,218	0	104	0	0	48,588	58,111	325	88,118	82,308	1,348
JUL	37,488	28,188	1,173	3,338	7,788	0	78	0	0	50,581	68,111	582	81,383	104,047	1,738
AUG	35,481	28,178	1,238	2,984	7,882	0	34	0	0	45,848	68,818	505	84,087	87,874	1,748
SEP	37,788	38,211	1,075	3,317	8,311	0	58	0	0	52,232	61,717	338	88,314	108,238	1,688
OCT	37,717	28,588	1,142	3,338	8,322	0	36	0	0	52,827	68,703	338	84,818	101,583	1,481
NOV	38,288	38,783	727	3,354	8,738	0	88	0	0	58,882	58,258	648	88,288	108,758	1,287
DEC	38,888	41,871	1,247	3,131	9,588	0	42	0	0	58,171	57,888	738	88,888	108,847	2,088
TOTALS	448,325	488,122	11,228	38,855	94,488	34	687	71	0	601,585	645,888	4,818	1,082,842	1,238,521	16,878

FLRN	INTRASTATE INTERLATA			INTRASTATE INTERLATA			INTRASTATE INTERLATA			INTRASTATE INTERLATA			TOTALS		
	ORG	TERM	OPH	ORG	TERM	OPH	ORG	TERM	OPH	ORG	TERM	OPH	ORG	TERM	OPH
JAN	31,288	48,878	121	1,938	4,788	0	32	28	0	30,837	27,584	287	63,287	81,283	381
FEB	28,888	48,078	381	1,732	4,287	0	38	18	0	28,435	28,818	331	58,847	75,348	632
MAR	28,748	48,872	348	2,138	4,471	0	48	8	0	27,884	28,578	218	58,883	78,821	587
APR	28,187	48,884	221	1,948	5,588	0	28	8	0	27,535	27,488	88	58,888	78,728	388
MAY	32,588	48,487	427	2,013	5,672	0	75	8	0	28,881	27,888	188	64,274	81,884	617
JUN	28,282	37,818	382	1,834	5,588	0	38	0	0	28,881	34,085	138	58,915	77,382	517
JUL	28,211	38,881	282	1,821	5,218	0	7	0	0	28,181	38,737	182	58,248	77,887	484
AUG	27,125	38,815	488	1,838	5,182	0	84	0	0	28,213	33,878	538	57,855	77,885	885
SEP	28,488	38,388	388	2,232	5,888	0	38	0	0	38,818	34,142	378	62,238	78,117	734
OCT	31,882	38,788	482	1,888	5,381	0	15	0	0	28,887	34,818	285	63,484	78,888	687
NOV	38,382	38,888	221	1,748	6,082	0	48	0	0	28,823	38,822	197	68,743	81,383	418
DEC	38,273	38,887	384	2,487	6,818	0	38	0	0	28,888	38,787	148	67,885	88,883	884
TOTALS	388,188	508,888	3,822	23,784	64,248	0	481	58	0	348,882	381,117	2,885	734,313	882,381	6,788

PYT	INTRASTATE INTERLATA			INTRASTATE INTERLATA			INTRASTATE INTERLATA			INTRASTATE INTERLATA			TOTALS		
	ORG	TERM	OPH	ORG	TERM	OPH	ORG	TERM	OPH	ORG	TERM	OPH	ORG	TERM	OPH
JAN	38,778	38,881	178	3,188	6,154	1	28	28	0	48,841	27,927	217	88,885	84,882	388
FEB	31,888	38,344	288	2,888	6,888	0	15	28	0	48,358	28,684	178	77,817	82,834	888
MAR	37,388	38,344	1,888	3,238	6,188	0	88	13	0	48,888	48,182	282	88,788	108,812	1,288
APR	38,488	38,178	888	3,178	7,187	0	78	12	0	44,227	37,818	282	88,877	108,188	1,177
MAY	38,125	38,178	1,288	2,854	7,388	4	25	8	0	48,922	38,488	234	88,887	88,878	1,478
JUN	38,288	41,815	1,132	3,085	6,788	0	5	0	0	48,188	48,117	378	81,584	84,782	1,311
JUL	34,888	48,888	1,238	3,118	7,588	0	48	0	0	48,488	48,828	438	84,288	101,415	1,888
AUG	32,887	41,471	1,487	2,788	7,458	0	4	0	0	42,818	45,587	584	78,278	84,884	2,881
SEP	48,378	48,578	1,287	3,278	7,788	0	38	0	0	47,888	48,884	488	81,578	108,848	1,888
OCT	28,281	48,818	1,148	4,881	7,388	0	2	0	0	33,188	81,578	682	88,382	108,385	1,781
NOV	38,888	48,418	885	4,874	8,888	0	28	0	0	52,418	81,822	281	88,888	108,888	1,288
DEC	48,788	48,881	881	6,132	9,877	0	28	0	0	56,827	87,882	274	108,473	112,888	1,178
TOTALS	488,888	588,888	12,144	43,388	88,882	5	288	73	0	587,882	648,848	3,927	1,088,888	1,187,571	16,888
JT	1,288,284	1,588,148	27,284	108,788	247,278	28	1,488	282	0	1,815,888	1,587,888	11,818	2,887,485	3,388,488	38,888

ALL CDR
SUB

BR	INTRASTATE			INTRASTATE			INTERSTATE			INTERSTATE			TOTALS		
	INTRALATA			INTRALATA			INTRALATA			INTRALATA			TOTALS		
	ORG	TERM	OPH	ORG	TERM	OPH	ORG	TERM	OPH	ORG	TERM	OPH	ORG	TERM	OPH
JAN	21,873	27,185	93	732	2,215	0	17	10	0	11,382	13,958	137	34,024	43,388	230
FEB	21,138	25,250	135	891	1,985	0	0	0	0	13,798	12,082	141	35,826	38,297	276
MAR	21,228	25,418	294	981	1,981	0	0	0	0	12,188	12,608	103	34,378	40,008	387
APR	21,728	24,827	188	1,052	2,584	0	0	0	0	13,214	12,368	38	35,952	38,550	227
MAY	21,145	24,580	270	985	2,617	4	0	0	0	11,708	12,914	151	33,838	40,121	423
JUN	23,238	21,882	174	1,034	2,215	0	18	0	0	12,824	18,238	128	37,142	40,088	300
JUL	21,243	21,738	280	908	2,678	3	0	0	0	15,935	17,818	482	38,087	42,034	758
AUG	23,854	21,901	288	980	2,477	0	25	0	0	18,940	17,530	288	48,778	41,908	538
SEP	23,948	22,348	448	1,112	2,814	0	100	0	0	22,224	18,218	187	47,388	44,378	813
OCT	24,588	22,378	303	888	3,138	0	1	0	0	18,351	18,884	108	44,838	45,178	411
NOV	22,858	22,402	134	1,040	3,235	0	2	0	0	25,148	19,301	115	48,848	44,888	248
DEC	24,387	23,384	283	1,041	3,478	0	38	0	0	23,883	21,728	113	48,187	48,883	408
TOTALS	288,038	282,852	2,888	11,858	31,378	7	188	10	0	200,408	185,194	1,828	480,300	508,432	4,824

HAYT	INTRASTATE			INTRASTATE			INTERSTATE			INTERSTATE			TOTALS		
	INTRALATA			INTRALATA			INTRALATA			INTRALATA			TOTALS		
	ORG	TERM	OPH	ORG	TERM	OPH	ORG	TERM	OPH	ORG	TERM	OPH	ORG	TERM	OPH
JAN	38,554	51,183	258	2,828	10,348	0	4	20	0	50,803	53,413	881	92,187	114,982	917
FEB	33,888	47,354	835	4,278	8,410	1	1	17	0	51,328	44,195	323	88,472	98,878	1,158
MAR	34,888	48,184	1,883	3,933	9,888	0	18	8	0	50,811	48,835	228	88,828	108,727	1,908
APR	38,210	48,228	888	2,882	11,717	0	4	9	0	53,648	47,805	228	94,844	107,738	1,088
MAY	41,838	50,588	882	2,788	11,483	0	1	7	0	54,813	50,017	278	98,320	111,808	1,238
JUN	38,018	40,181	1,010	3,185	11,388	0	6	0	0	52,781	57,252	228	91,881	108,818	1,238
JUL	38,223	41,788	1,130	4,232	12,082	0	10	0	0	58,888	60,088	438	108,154	113,937	1,583
AUG	48,370	43,318	1,248	3,588	11,873	0	0	0	0	58,058	61,387	480	98,887	118,678	1,705
SEP	40,528	42,778	1,182	3,578	12,301	0	0	0	0	58,883	61,818	415	102,518	118,835	1,577
OCT	41,184	41,545	1,322	3,380	11,804	0	0	0	0	57,121	60,270	437	101,705	115,818	1,738
NOV	38,043	40,814	751	3,483	12,573	0	0	0	0	58,317	60,421	475	98,823	113,008	1,238
DEC	38,280	41,881	1,171	3,812	11,551	0	0	0	0	58,102	58,821	310	101,004	113,183	1,481
TOTALS	481,882	538,882	12,385	41,885	135,212	1	42	82	0	682,002	685,830	4,477	1,185,821	1,340,088	18,823

CSWD	INTRASTATE			INTRASTATE			INTERSTATE			INTERSTATE			TOTALS		
	INTRALATA			INTRALATA			INTRALATA			INTRALATA			TOTALS		
	ORG	TERM	OPH	ORG	TERM	OPH	ORG	TERM	OPH	ORG	TERM	OPH	ORG	TERM	OPH
JAN	88,131	77,487	543	3,874	8,782	0	18	34	0	48,832	42,881	480	105,855	127,884	1,083
FEB	81,577	78,101	778	3,208	8,878	0	38	30	0	47,858	48,882	373	102,882	128,771	1,182
MAR	81,772	78,100	888	3,782	8,722	0	7	18	0	47,887	45,150	275	103,218	128,888	1,138
APR	84,138	75,088	708	3,584	8,140	0	83	18	0	47,887	42,887	215	105,380	128,138	918
MAY	87,042	77,888	815	3,975	8,888	0	25	18	0	48,447	48,478	307	110,488	128,888	1,222
JUN	88,254	88,388	800	3,538	8,848	0	18	0	0	58,888	58,518	307	107,418	127,788	1,287
JUL	88,870	88,825	1,100	3,743	8,884	0	71	0	0	51,205	60,818	274	105,838	128,888	1,374
AUG	82,517	81,823	873	3,135	8,910	0	7	0	0	47,782	60,088	488	108,421	128,872	1,472
SEP	88,887	82,884	1,018	3,382	8,848	0	41	0	0	53,812	65,104	404	111,248	137,708	1,488
OCT	88,088	82,888	1,087	3,288	8,882	0	47	0	0	54,882	62,408	234	111,377	134,404	1,381
NOV	88,472	88,035	872	3,388	8,732	0	30	0	0	51,882	60,308	488	108,278	138,048	1,387
DEC	84,840	81,785	1,021	3,885	8,882	0	4	0	0	48,878	62,848	282	108,577	134,888	1,388
TOTALS	828,448	812,783	10,772	42,888	108,788	0	387	114	0	588,808	654,408	4,145	1,281,307	1,571,881	14,917

JT	1,388,887	1,631,487	28,088	85,947	278,374	8	805	188	0	1,488,818	1,518,832	18,980	2,988,888	3,438,888	38,814
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ALL ORG
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DEC

TOTALS

MO	INTRASTATE			INTRASTATE			INTERSTATE			INTERSTATE			TOTALS		
	INTRALATA			INTRALATA			INTRALATA			INTRALATA			TOTALS		
	ORG	TERM	OPH	ORG	TERM	OPH	ORG	TERM	OPH	ORG	TERM	OPH	ORG	TERM	OPH
JAN	67,982	81,905	1,459	5,243	9,732	1	72	30	34	58,708	56,858	658	132,585	148,025	2,148
FEB	68,288	81,947	2,580	4,880	9,388	0	53	29	6	58,137	54,842	831	129,288	148,214	3,387
MAR	70,124	81,954	1,815	5,014	8,935	0	64	14	2	58,358	58,118	708	131,558	147,021	2,528
APR	68,718	78,579	991	4,739	10,484	0	84	13	0	58,182	51,305	549	129,887	148,381	1,489
MAY	67,149	83,287	1,588	5,014	11,548	0	44	14	0	58,334	58,783	579	131,532	153,843	2,148
JUN	68,927	88,979	1,253	5,270	11,907	0	40	0	0	64,088	71,215	1,197	135,303	151,701	2,489
JUL	71,138	70,882	1,485	5,817	12,883	0	85	0	0	72,383	74,689	772	149,211	157,884	2,289
AUG	71,810	70,145	1,808	5,974	12,388	1	75	0	0	72,188	73,887	1,288	148,738	158,482	3,188
SEP	75,089	71,252	1,482	6,855	12,889	0	82	0	0	78,434	78,528	2,088	160,400	168,388	3,582
OCT	72,888	71,481	1,388	6,488	11,754	0	44	0	0	75,281	74,238	1,585	154,721	157,474	2,883
NOV	67,848	88,882	1,087	6,488	11,488	0	35	0	0	74,841	88,178	584	149,014	148,418	1,881
DEC	68,388	72,047	1,811	5,838	12,327	0	21	0	0	68,707	74,642	518	138,872	156,018	2,127
TOTALS	888,488	982,938	18,438	67,488	134,725	2	788	100	42	788,328	788,384	11,328	1,882,918	1,828,088	28,888

ALL ORG

SUBS

TOTALS

JAN

FEB

MAR

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MAY

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DEC

TOTALS

MO	INTRASTATE			INTRASTATE			INTERSTATE			INTERSTATE			TOTALS		
	INTRALATA			INTRALATA			INTRALATA			INTRALATA			TOTALS		
	ORG	TERM	OPH	ORG	TERM	OPH	ORG	TERM	OPH	ORG	TERM	OPH	ORG	TERM	OPH
JAN	678,818	878,718	7,270	58,388	114,817	3	333	381	34	712,482	687,835	8,588	1,434,003	1,681,829	13,887
FEB	688,384	842,314	12,742	48,143	104,382	7	271	318	7	684,988	588,088	8,513	1,341,848	1,542,882	15,288
MAR	648,788	688,828	18,348	53,383	107,328	15	413	181	2	711,831	643,757	8,248	1,411,188	1,815,088	22,888
APR	688,847	888,888	12,574	58,088	125,418	1	401	182	5	787,418	611,158	5,884	1,424,555	1,587,888	18,884
MAY	678,188	857,384	15,807	58,888	124,084	88	344	145	12	727,048	688,475	6,185	1,464,488	1,648,888	22,172
JUN	687,282	873,688	15,782	53,888	131,788	3	382	6	14	748,273	815,841	6,888	1,437,678	1,888,887	22,382
JUL	688,447	684,088	18,082	54,888	138,254	18	422	14	0	778,256	888,821	7,388	1,478,788	1,848,088	23,378
AUG	682,148	688,177	18,478	51,088	128,488	428	381	5	0	738,828	788,088	8,585	1,484,482	1,812,871	27,487
SEP	677,217	788,378	18,154	58,233	134,474	32	388	13	0	808,888	818,548	8,984	1,544,888	1,888,788	27,888
OCT	684,824	688,888	14,884	58,388	133,791	38	185	14	0	778,388	814,574	7,783	1,488,888	1,844,217	24,718
NOV	688,181	688,887	12,888	55,088	137,943	3	331	13	0	787,888	781,947	6,827	1,488,388	1,888,778	18,818
DEC	678,881	784,411	18,247	58,323	148,184	28	382	11	1	782,883	838,542	7,528	1,588,578	1,888,148	25,718
TOTALS	7,888,088	8,188,238	188,388	688,228	1,525,788	618	4,013	1,221	75	8,888,884	8,888,548	84,811	17,388,288	18,548,772	288,888

South Dakota Public Utilities Commission
WEEKLY FILINGS
For the Period of June 3, 1999 through June 9, 1999

If you need a complete copy of a filing faxed, overnight expressed, or mailed to you, please contact
Delaine Kolbo within five business days of this filing.
Phone: 605-773-3705 Fax: 605-773-3809

CONSUMER COMPLAINT

CT99-006 In the Matter of the Complaint of Tele-Tech, Inc. and Long Line, Inc. of Sioux Falls, South Dakota, Against U S West Communications, Inc. Concerning Overcharges for Telecommunications Services

The Complainant alleges that when they were forced by U S West to upgrade from Feature Group A which was eliminated in 1994, that Tele-Tech, Inc. and Long Line, Inc. continued to be billed for 84 unused lines. The billing totals \$103,746.84. The Complainant requests that the Public Utilities Commission order U S West to repay Tele-Tech, Inc. and Long Line, Inc. the overcharges plus interest at a rate of 10% and "further relief that the Commission deems just and equitable."

Staff Attorney: Jeff Koerselman
Consumer Affairs: Leni Healy
Date Filed: 06/01/99
Intervention Deadline: NA

TC99-058 In the Matter of the Establishment of Switched Access Revenue Requirement for Interstate Telecommunications Cooperative, Inc.

Interstate Telecommunications Cooperative, Inc. filed a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carrier Association. It should be noted that the revenue requirement reflects the former Intrastate Telephone Company, Inc. and Interstate Telecommunications Cooperative, Inc. as one entity. Intrastate Telephone Company, Inc. was rolled into Interstate Telecommunications Cooperative, Inc., therefore, the revenue requirement was developed on that consolidated basis.

Staff Analyst: Harlan Best/Keith Senger
Staff Attorney: Karen Cremer
Date Filed: 06/07/99
Intervention Deadline: 06/25/99

**You may receive this listing and other PUC publications via our website or via internet e-mail.
You may subscribe or unsubscribe to the PUC mailing lists at <http://www.state.sd.us/puc/>**

**BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA**

IN THE MATTER OF THE ESTABLISHMENT)	ORDER ASSESSING FILING
OF SWITCHED ACCESS REVENUE)	FEE
REQUIREMENT FOR INTERSTATE)	
TELECOMMUNICATIONS COOPERATIVE, INC.)	TC99-058

On June 7, 1999, Interstate Telecommunications Cooperative, Inc. (Interstate) filed for approval by the Public Utilities Commission (Commission) its 1998 Intrastate Switched Access Cost Study.

On June 10, 1999, the Commission electronically transmitted notice of the filing and the intervention deadline of June 25, 1999, 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 July 13, 1999, at its regularly scheduled meeting, the Commission, pursuant to SDCL 49-31-12.6, unanimously voted to assess Interstate a filing fee as requested by the Executive Director up to the statutory limit of \$100,000. It is therefore

ORDERED that Interstate shall deposit in the SDPUC regulatory assessment fee fund an amount as requested by the Executive Director up to the statutory limit of \$100,000.

Dated at Pierre, South Dakota, this 16th day of July, 1999.

CERTIFICATE OF SERVICE
The undersigned hereby certifies that this document has been served today upon all parties of record in this docket, as listed on the docket service list, by facsimile or by first class mail, in properly addressed envelopes, with charges prepaid thereon.
By: <u>Nelaine Kalbo</u>
Date: <u>7/19/99</u>
(OFFICIAL SEAL)

BY ORDER OF THE COMMISSION:

James A. Burg
JAMES A. BURG, Chairman

Pam Nelson
PAM NELSON, Commissioner

Laska Schoenfelder
LASKA SCHOENFELDER, Commissioner

MEMORANDUM TO COMMISSIONERS BURG, NELSON AND SCHOENFELDER

FROM: Harlan Best

**RE: Interstate Telecommunications Cooperative, Inc., Clear Lake, SD
Switched Access Revenue Requirement, TC99-058**

DATE: October 21, 1999

Interstate Telecommunications Cooperative, Inc. (ITC) filed an Intrastate Switched Access Cost Study pursuant to the administrative rules on June 7, 1999, based on the twelve months ended December 31, 1998. The cost study submitted by ITC developed a revenue requirement of \$2,227,576. ITC's minutes of use for 1998 was 39,575,839. ITC is a member of the Local Exchange Carrier Association (LECA). As a member of LECA, ITC's revenue requirement and minutes of use are part of the total revenue requirement and total minutes of use used in the determination of the Carrier Common Line, Local Switching, and Common Transport rate elements for LECA.

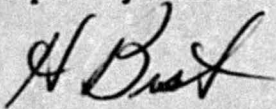
On June 10, 1999, the Commission electronically transmitted notice of the filing and the intervention deadline of June 25, 1999, to interested individuals and entities. No interventions were received by the Commission.

On July 16, 1999, the Commission ordered ITC to deposit an initial assessment in the SDPUC regulatory fee fund and to deposit any additional amounts as required by the executive director. (Sue Cichos should be contacted with any questions regarding the assessments.)

Staff requested supporting information from ITC on June 10, July 27, September 10, and September 20, 1999. Staff data requests were responded to by ITC in a timely manner. Staff reviewed external auditor reports for 1997 and 1998, supporting documentation for adjustments that were proposed by ITC in the cost study, long term debt, the 1998 general ledger, minutes of use, and traffic factor support.

Staff has reviewed ITC's cost study filing and all of the data responses submitted by ITC and would recommend that the Intrastate Switched Access Cost Study for ITC be accepted as filed.

Respectively submitted: Harlan Best



cc Grodon K. Dauchy, John Staurulakis Incorporated



Public Utilities Commission



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

December 15, 1999

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

Capitol Office
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Warehouse Division
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Shirleen Fugitt
Mary Giddings
Lewis Hammond
Loni Hotal
Cannon Honeck
Lisa Hill
Dave Jacobson
Katie Johnson
Bob Kordic
Debra Kolbo
Charlene Lund
Terry Norum
Gregory A. Rislov
Kath Songer
Rebbecca Alts Wiest

RE: INTRASTATE SWITCHED ACCESS DOCKETS

Dear Ms. Cremer:

I hereby request a copy of all staff requests for data and company responses in the following dockets:

TC99-049, TC99-050, TC99-054, ~~TC99-058~~, TC99-063, TC99-064, TC99-065, TC99-066, TC99-067, TC99-068, TC99-069, TC99-070, TC99-071, TC99-072, TC99-073, TC99-074, TC99-075, TC99-078, TC99-079, TC99-080, and TC99-081.

I understand that an extra copy has been provided and is available at the Commission offices.

Sincerely,

Greg Rislov, Commission Advisor
South Dakota Public Utilities Commission

c: All filing telecommunications companies



South Dakota Public Utilities Commission



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

December 22, 1999

Gordon Dauchy, Consultant
John Staurulakis, Inc

Interstate Telecommunications Cooperative, Inc.

RE: DOCKET TC99-058, INTRASTATE SWITCHED ACCESS COST STUDY

Dear Mr. Dauchy :

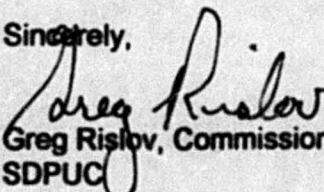
The Public Utilities Commission's December 28, 1999 meeting agenda includes consideration of the above-named docket. Although it appears Commission Staff and the company have reached a settlement, the Commissioners must still approve the settlement. I, as an advisor to the Commissioners, have reviewed the filing and have questions that may be answered in writing before the meeting, or verbally during the meeting.

The questions are:

1. It appears the cost study includes an estimated cost of \$40,000 for processing this docket. What is the actual cost to date?

Staff and the filing company may wish to discuss how best to respond. I understand time is short between now and the Commission meeting and I am not concerned about which one of you answer.

Sincerely,


Greg Rislov, Commission Advisor
SDPUC

c: Harlan Best, Commission Staff
Commissioners
Commission Counsel Wiest

Capitol Office
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FAX (605)773-3009

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♦
Jim Berg
Chairman
Pam Nelson
Vice-Chairman
Laska Schoenfelder
Commissioner

William Bullard Jr.
Executive Director

Harlan Best
Martin C. Bettmann
Sue Cichos
Karen E. Cremer
Michele M. Farris
Marlette Fischbach
Heather K. Forney
Shirleen Fugitt
Mary Giddings
Lewis Hammond
Leni Healy
Cameron Hoseck
Lisa Hull
Dave Jacobson
Katie Johnson
Bob Keadle
Delsine Kolbo
Charlene Lund
Terry Norum
Gregory A. Rislov
Keith Senger
Rolayne Alits Wiest
♦



Englewood Corporate Center, Suite 310
1300 Corporate Center Curve, Engen, Minnesota 55121
phone: 612-452-2660 fax: 612-452-1909

TC 99-058

RECEIVED

DEC 27 1999

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

December 22, 1999

FAX Received DEC 22 1999

ref)
Mr. Gary Rislov
Public Utilities Commission
State of South Dakota
500 East Capitol
Pierre, SD 57501

Dear Mr. Rislov:

Please find enclosed responses to your letter dated December 22, 1999, that pertains to Interstate Telecommunications Cooperative, Inc.'s 1998 Switched Access Cost Study.

1. An estimated cost of \$40,000 was included in the cost study for costs associated with processing the docket. The actual cost to date is \$40,949.57.

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

Sincerely,

Gordon K. Dauchy
Manager - Revenue Requirements
gdauchy@jsitel.com

GKD:bw
Enclosure

cc: Dean Anderson, Interstate Telecommunications Cooperative, Inc.
Harlan Bechtel, Public Utilities Commission
JSI, Maryland

HEADQUARTERS:

6315 Sandrock Road, Sandrock, Maryland 20706
phone: 301-431-7300 fax: 301-577-5575
internet: www.jsitel.com e-mail: jsitel@jsitel.com

Edwin Building II, Suite 200
9430 Research Boulevard, Austin, Texas 78759
phone: 512-338-0473 fax: 512-346-0822

5300 Shilohway Drive
Alpharetta, Georgia 30022
phone: 770-569-2105 fax: 770-416-1600

**BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA**

IN THE MATTER OF THE ESTABLISHMENT)	ORDER APPROVING
OF SWITCHED ACCESS REVENUE)	REVENUE REQUIREMENT
REQUIREMENT FOR INTERSTATE)	
TELECOMMUNICATIONS COOPERATIVE, INC.)	TC99-058

On June 7, 1999, Interstate Telecommunications Cooperative, Inc. (Interstate) filed for approval by the Public Utilities Commission (Commission) its 1998 Intrastate Switched Access Cost Study.

On June 10, 1999, the Commission electronically transmitted notice of the filing and the intervention deadline of June 25, 1999, to interested individuals and entities. On July 13, 1999, the Commission voted to assess a filing fee as requested by the Executive Director up to the statutory limit of \$100,000. Staff filed a memorandum on October 21, 1999, with the concurrence of the company, setting forth a recommended revenue requirement and minutes of use. The Commission considered this matter at its December 28, 1999, meeting.

The Commission has jurisdiction over this matter pursuant to SDCL 1-26-17.1, 49-1A-9, 49-31-12.4, 49-31-12.6, 49-31-18, 49-31-19 and ARSD 20:10:01:15.02, 20:10:01:15.05, 20:10:27:07 and 20:10:27:08. Upon review of Interstate's filing, the Commission found that the revenue requirement and minutes of use as depicted in Staff's memorandum were fair and reasonable and should be approved. As the Commission's final decision in this matter, it is therefore

ORDERED that Interstate's revenue requirement and minutes of use are hereby approved and shall be incorporated in the Local Exchange Carriers Association's determination of switched access rates. (See TC99-067.)

Dated at Pierre, South Dakota, this 14th day of January, 2000.

CERTIFICATE OF SERVICE
The undersigned hereby certifies that this document has been served today upon all parties of record in this docket, as listed on the docket service list, by facsimile or by first class mail, in properly addressed envelopes, with charges prepaid thereon.
By: <u><i>Delvin Kalbo</i></u>
Date: <u>1/14/00</u>
(OFFICIAL SEAL)

BY ORDER OF THE COMMISSION:

James A. Burg
JAMES A. BURG, Chairman

Pam Nelson
PAM NELSON, Commissioner

Laska Schoenfelder
LASKA SCHOENFELDER, Commissioner