

TC99-073

25125-00

TC99-073

DOCKET NO.

In the Matter of

IN THE MATTER OF THE
ESTABLISHMENT OF SWITCHED
ACCESS RATES FOR U S WEST
COMMUNICATIONS, INC.

Public Utilities Commission of the State of South Dakota

DATE

MEMORANDA

DATE	MEMORANDA
6/29 99	Filed and Docketed;
7/1 99	Weekly Filings;
7/16 99	Order Assessing Filing Fee;
1/14 00	Order Closing Docket;
1/14 00	Docket Closed.

TC99-073

Omaha, Nebraska
June 28, 1999

USWEST
COMMUNICATIONS 

Mr. Harlan Best
Deputy Director-Fixed Utilities Division
Public Utilities Commission
500 East Capitol Avenue
Pierre, South Dakota 57501

RECEIVED

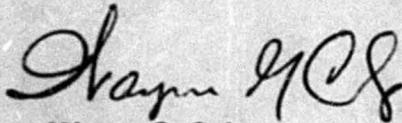
JUN 29 1999

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

Dear Mr. Best:

Enclosed is the switched access cost model prepared by U S WEST Communications in accordance with ARSD 20:10:27 through 20:10:29, inclusive. The enclosed is specifically in compliance with ARSD 20:10:27:07. The calendar year 1998 is used as the test period and the attached sheets are output from the Commission's computer program provided by you and referred to in ARSD 20:10:27:10. U S WEST Communications is not asking for the Commission to change the switched access rate schedules at this time.

If you have any questions concerning this cost study, please call me at (402) 422-7903.



Wayne G. Culp
Director, State Finance

Enclosure:

South Dakota Switched Access Cost Study

U S WEST Communications, Inc.

***** FCC PART 98 *****

Intrastate Toll
Revenue Requirement Summary

	Part 98 Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
INTRALATA:									
15 Net Investment	\$23,880,864	J13	\$10,889,070	\$3,251,192	\$145,383	\$6,425,540	\$0	\$3,269,678	O.K.
16 Rate of Return	10.31%		10.31%	10.31%	10.31%	10.31%	10.31%	10.31%	
17									
18 Return on Rate Base	\$2,441,497		\$1,091,733	\$335,198	\$14,989	\$982,473	\$0	\$337,104	O.K.
19 Return Adjustments	0	J18-20	0	0	0	0	0	0	O.K.
20									
21 Net Return on Rate Base	\$2,441,497		\$1,091,733	\$335,198	\$14,989	\$982,473	\$0	\$337,104	O.K.
22 Income Taxes	\$71,475	J31-32	\$88,889	\$119,470	\$5,505	\$236,702	0	\$120,909	O.K.
23 Expenses and Other Taxes	\$5,414,017	J33-35, 40	\$6,833,067	\$1,851,152	\$1,367	\$3,426,930	\$735,384	\$12,734,087	O.K.
24									
25 Total IntraLATA Rev. Req.	\$28,726,989		\$8,113,689	\$2,305,821	\$81,902	\$4,328,105	\$735,384	\$13,192,109	O.K.
26									
27									
28									
INTERLATA:									
29									
30									
31 Net Investment	\$20,368,824	P13	\$15,024,513	\$2,748,148	\$0	\$2,521,023	\$0	\$73,844	O.K.
32 Rate of Return	10.31%		10.31%	10.31%	10.31%	10.31%	10.31%	10.31%	
33									
34 Return on Rate Base	\$2,100,026		\$1,549,058	\$293,437	\$0	\$259,917	\$0	\$7,813	O.K.
35 Return Adjustments	0	P18-20	0	0	0	0	0	0	O.K.
36									
37 Net Return on Rate Base	\$2,100,026		\$1,549,058	\$293,437	\$0	\$259,917	\$0	\$7,813	O.K.
38 Income Taxes	\$770,961	P31-32	\$68,314	\$104,202	0	\$6,641	0	\$2,804	O.K.
39 Expense and Other Taxes	\$11,230,763	P33-35, 40	\$7,825,401	\$1,632,728	\$5,872	\$1,324,482	\$601,611	\$40,655	2.39473206
40									
41 Total InterLATA Rev. Req.	\$14,101,750		\$9,942,774	\$1,920,367	\$5,872	\$1,880,051	\$601,611	\$51,072	2.380298221
42									
43									
44									
45 TOTAL INTRASTATE REV. REQ.	\$42,828,740		\$18,056,463	\$4,226,189	\$87,774	\$6,008,156	\$1,236,995	\$13,243,181	
ACCESS ELEMENT MINUTES OF USE									
			406,015,252	406,974,232	NA				
ACCESS RATE PER MINUTE									
	#DIV/0!		\$0.044882	\$0.010410	#DIV/0!				

U S WEST Communications, Inc.

***** FCC PART 36 ***** Revenue Requirement Summary (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Intrastate					TOTAL INTRASTATE (I)	
			Interstate and Other (D)	Message Telephone Service		Private Line			
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)		
13 State Income Tax Rate	0.00%	---	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
14 Federal Income Tax Rate	35.44%	---	35.44%	35.44%	35.44%	35.44%	35.44%	35.44%	
15 Gross Receipts Tax Rate	0.15%	---	0.15%	0.15%	0.15%	0.15%	0.15%	0.15%	
16									
17									
18 Net Investment	\$188,708,984	C88	\$144,986,890	\$20,295,481	\$18,927,884	\$73,363	\$4,448,388	\$43,742,074	O.K.
19 Rate of Return	10.31%	---	10.31%	10.31%	10.31%	10.31%	10.31%	10.31%	
20									
21 Return on Rate Base	\$19,466,894		\$14,946,088	\$2,092,462	\$1,951,485	\$7,584	\$458,317	\$4,508,808	O.K.
22									
23 AFUDC	0	H43	0	0	0	0	0	0	O.K.
24 ITC Amortization	0	H38	0	0	0	0	0	0	O.K.
25 Other Return Adjustments	0	V242	0	0	0	0	0	0	O.K.
26									
27 Net Return	\$19,466,894		\$14,946,088	\$2,092,462	\$1,951,485	\$7,584	\$458,317	\$4,508,808	O.K.
28									
29 Contributions	0	H52	0	0	0	0	0	0	O.K.
30 Interest Expense	6,008,714	H44	4,823,350	649,857	601,407	2,343	131,748	1,385,364	O.K.
31 Capital Lease Expense	0	H46	0	0	0	0	0	0	O.K.
32 Capitalized Payroll Taxes	0	H36	0	0	0	0	0	0	O.K.
33 Depreciation Adjustment	0	H38	0	0	0	0	0	0	O.K.
34 Other Income Adjustments	835,183	V248	802,717	42,896	61,307	512	27,782	132,466	O.K.
35									
36 After Tax Income	\$12,511,987		\$9,520,020	\$1,399,729	\$1,288,751	\$4,708	\$296,789	\$2,991,977	O.K.
37									
38 State Income Taxes	80	Formula	80	80	80	80	80	80	O.K.
39 Federal Income Taxes	6,868,420	Formula	5,225,984	768,377	707,456	2,584	164,019	1,642,436	O.K.
40 Operating Expenses and Taxes	136,634,977	I198	100,242,642	11,172,278	14,296,832	52,199	10,868,027	36,392,335	O.K.
41 Uncollectibles	1,281,519	V249	1,077,963	428	202,791	13	324	203,556	O.K.
42 Other Revenue Adjustments	0	V250	0	0	0	0	0	0	O.K.
43									
44 Net Revenue	\$164,240,810		\$121,492,675	\$14,033,545	\$17,161,543	\$62,360	\$11,490,687	\$42,748,135	O.K.
45 Gross Receipts Taxes	246,731	Formula	182,513	21,082	25,781	94	17,282	84,219	O.K.
46 Other Revenue Taxes	0	V251	0	0	0	0	0	0	O.K.
47									
TOTAL REVENUE REQUIREMEN	\$164,487,541		\$121,875,188	\$14,054,627	\$17,167,324	\$62,454	\$11,507,949	\$42,812,354	O.K.

U S WEST Communications, Inc.

***** FCC PART 36 ***** Investment Summary (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Intrastate						TOTAL INTRASTATE (I)	
			Interstate and Other (D)	Message Telephone Service		Private Line				
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)			
13 Land and Support Investment	\$77,795,667	D33	\$60,126,307	\$6,042,566	\$7,689,971	\$33,364	\$1,903,429	\$17,688,380	O.K.	
14										
15 COE Operator Equipment	\$663,200	D43	\$385,761	\$4	\$163,436	\$0	\$0	\$163,436	O.K.	
16 COE Switching Equipment	108,898,398	D66	\$7,463,233	6,046,643	5,399,410	0	0	11,438,083	O.K.	
17 COE Transmission Equipment	116,629,656	D66	\$6,361,261	10,446,610	13,374,800	133,760	9,193,224	33,146,394	O.K.	
18										
19 Total COE	\$226,961,140		\$184,234,265	\$16,492,296	\$18,927,645	\$133,760	\$9,193,224	\$44,746,666	O.K.	
20 Info. Orig./Term. Equipment	3,973,942	D94	2,971,647	664,829	437,960	0	0	1,002,396	O.K.	
21 Cable and Wire Facilities	268,619,602	D137	193,696,394	34,090,303	29,147,437	76,179	2,809,190	66,123,108	O.K.	
22										
23 Total COE, IOT, C&WF	\$492,774,684		\$380,902,196	\$51,147,288	\$46,512,648	\$206,638	\$12,002,415	\$111,672,389	O.K.	
24										
25 Total Capital Leases	\$3,462,032	D173	\$3,064,425	\$406,563	\$390,652	\$1,696	\$96,698	\$997,607	O.K.	
26										
27 Leasehold Improvements	\$6,260	D196	\$6,376	\$663	\$616	\$4	\$202	\$1,674	O.K.	
28										
29 Intangible Assets	\$76,525	D209	\$36,161	\$7,936	\$7,536	\$33	\$1,665	\$17,374	O.K.	
30										
31										
32 Total Tele. P.L. in Service	\$574,607,078		\$444,148,465	\$59,807,296	\$56,601,625	\$245,033	\$14,004,668	\$130,466,624	O.K.	
33										
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	0	D218-219	0	0	0	0	0	0	O.K.	
37 Tel. P.L. Adjustment	0	D220-221	0	0	0	0	0	0	O.K.	
38										
39 Total Other Tel. P.L.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
40										
41										
42 TOTAL TELEPHONE PLANT	\$574,607,078		\$444,148,465	\$59,807,296	\$56,601,625	\$245,033	\$14,004,668	\$130,466,624	O.K.	

U S WEST Communications, Inc.

***** FCC PART 36 ***** Investment Summary	TOTAL COMPANY	Source/ Allocator	Interstate					TOTAL INTRASTATE		
			Interstate	Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
56 Other Assets, Net	0	V105	0	0	0	0	0	0	0	O.K.
57 Accumulated Depr./Amort	(358,118,101)	E34	(276,589,275)	(36,693,244)	(35,373,530)	(161,856)	(9,298,199)	(81,526,829)	0	O.K.
58 Accum. Def. Inc. Taxes, Net	(31,645,577)	E47	(25,299,411)	(2,953,390)	(2,745,234)	(11,007)	(849,584)	(8,359,189)	0	O.K.
59 Oth. Liab. & Def. Cr., Net	(499,128)	V106	(429,222)	(22,882)	(31,789)	(275)	(14,957)	(69,904)	0	O.K.
60										
61 TOTAL NET PLANT	\$184,346,274		\$141,843,546	\$19,937,911	\$18,451,072	\$71,894	\$4,041,952	\$42,502,725	0	O.K.
62										
63 Materials and Supplies	424,361	H31	316,363	65,679	47,806	124	4,568	107,998	0	O.K.
64 Rural Tel. Bank Stock	0	H35	0	0	0	0	0	0	0	O.K.
65 Cash Working Capital	3,938,329	Formula	2,806,981	301,971	429,207	1,344	398,826	1,131,348	0	O.K.
66 Equal Access Investment	0	--	0	0	0	0	0	0	0	O.K.
67										
68 TOTAL NET INVESTMENT	\$198,706,964		\$144,996,890	\$20,295,461	\$18,927,884	\$73,363	\$4,445,366	\$43,742,074	0	O.K.
69										

U S WEST Communications, Inc.

***** FCC PART 36 ***** Plant Investment Detail (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Intrastate				TOTAL INTRASTATE (I)	
				Message Telephone Service		Private Line			
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)		
13 LAND AND SUPPORT ASSETS:									
14									
15 Land, Allocable	\$1,328,580	H33	\$1,025,413	\$137,882	\$130,889	\$565	\$32,311	\$301,167	O.K.
16 Land, Direct	13,848	V22	10,670	882	1,900	10	486	3,278	O.K.
17									
18 Total Land	\$1,342,428		\$1,035,982	\$138,674	\$132,409	\$575	\$32,797	\$304,445	O.K.
19									
20 Motor Vehicles	\$3,748,866	H33	\$2,695,459	\$388,801	\$388,773	\$1,586	\$91,237	\$850,407	O.K.
21 Aircraft	0	H33	0	0	0	0	0	0	O.K.
22 Special Purpose Vehicles	0	H33	0	0	0	0	0	0	O.K.
23 Garage Work Equipment	36,360	H33	27,328	3,689	3,480	15	861	8,025	O.K.
24 Other Work Equipment	4,920,326	H33	5,803,287	\$10,704	484,396	2,096	119,843	1,117,039	O.K.
25 Buildings, Allocable	59,710,808	H33	45,381,968	6,093,870	5,779,959	25,013	1,430,008	13,328,850	O.K.
26 Buildings, Direct	789,855	V29	602,686	50,314	106,368	553	27,724	186,959	O.K.
27 Furniture	270,362	H33	208,663	28,082	26,617	115	6,585	61,379	O.K.
28 Office Equipment	1,732,780	H33	1,339,395	179,853	170,589	738	42,205	393,385	O.K.
29 General Purpose Computers	6,249,912	H33	4,831,023	648,708	615,291	2,663	152,228	1,418,689	O.K.
30									
31 Total Support Assets	\$78,465,259		\$59,090,325	\$7,903,982	\$7,557,472	\$32,789	\$1,870,692	\$17,364,934	O.K.
32									
33 Tot. Land and Support Assets	\$77,795,687		\$90,126,307	\$8,042,556	\$7,690,971	\$33,364	\$1,903,489	\$17,669,380	O.K.
34									
35									
36 CENTRAL OFFICE EQUIPMENT:									
37									
38 CAT 1 Oper. Sys., TSPS	80	G22	80	80	80	80	80	80	O.K.
39 CAT 1 Oper. Sys., Other TSPS	0	G21	0	0	0	0	0	0	O.K.
40 CAT 1 Oper. Sys., Aux. Pos.	548,246	G23	387,131	0	161,115	0	0	161,115	O.K.
41 CAT 1 Oper. Sys., Other	4,954	V36	2,830	4	2,320	0	0	2,324	O.K.
42									
43 Total CAT 1	\$553,200		\$389,761	84	\$163,435	80	80	\$163,439	O.K.
44									
45									
46 CAT 2 Tandem Sw. Allocable	\$7,907,160	G26	\$5,263,330	\$814,272	\$1,429,558	80	80	\$2,243,830	O.K.
47 CAT 2 Tandem Sw. Direct	55,695	V36	24,339	9,552	21,804	0	0	31,366	O.K.
48									
49 Total CAT 2	\$7,962,855		\$5,287,669	\$823,824	\$1,451,362	80	80	\$2,275,196	O.K.

U S WEST Communications, Inc.

***** FCC PART 38 *****		Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
Plant Investment Detail	TOTAL COMPANY			Message Telephone Service		Private Line			
				InterLATA	IntraLATA	interLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
63 CAT 3 Local Sw. Allocable	\$100,278,348	G15	\$81,241,136	\$5,151,072	\$3,884,141	\$0	\$0	\$8,035,213	O.K.
64 CAT 3 Local Sw. Direct	1,059,082	V40	934,428	70,747	53,907	0	0	124,654	O.K.
65									
66 Total CAT 3	\$101,338,431		\$82,175,564	\$5,221,819	\$3,938,048	\$0	\$0	\$8,159,867	O.K.
67									O.K.
68 Total COE Sw. CAT 2&3	\$108,898,286		\$87,463,233	\$6,046,643	\$5,389,410	\$0	\$0	\$11,435,053	O.K.
69									
70									
71 COE TRANSMISSION:									
72									
73 CAT 4.12 Exchange Trunk	\$8,416,946	123	\$6,112,583	\$15,564	\$8,108	\$62,421	\$2,218,271	\$2,304,363	O.K.
74 CAT 4.12 Exch. Tr. Direct	23,251,530	V42	20,058,206	6,031	3,157	12,592	3,170,543	3,192,324	O.K.
75 CAT 4.13 Exch. Ln. Message	54,588,895	G13	40,941,671	7,776,137	5,869,087	0	0	13,647,224	O.K.
76 CAT 4.13 PL, WATS, Local	2,472,641	F18	2,061,980	0	0	13,438	387,243	410,662	O.K.
77 CAT 4.13 Direct	625,807	V45	551,817	38,534	29,362	200	5,894	73,990	O.K.
78 CAT 4.23 Message	20,113,710	G18	10,907,382	2,208,941	6,997,387	0	0	9,208,328	O.K.
79 CAT 4.23 PL, WATS	7,288,474	F24	3,891,488	0	0	44,467	3,352,510	3,368,978	O.K.
80 CAT 4.23 Direct	188,265	V48	(1)	27,229	111,632	642	48,783	188,286	O.K.
81 CAT 4.3 H/R Message	2,567,440	G29	1,848,001	367,348	351,080	0	0	718,439	O.K.
82 CAT 4.3 WATS	0	V50	0	0	0	0	0	0	O.K.
83 CAT 4.3 Direct	15,946	V51	6,144	4,825	4,277	0	0	9,802	O.K.
84									
85 Total COE CAT 4	\$119,529,655		\$88,381,261	\$10,446,610	\$13,374,800	\$133,760	\$9,183,224	\$33,148,394	O.K.
86									
87									
88 INFORMATION ORIGINATION/TERMINATION:									
89									
90 CAT 1 Other IOT Equipment	\$3,931,050	G13	\$2,948,288	\$560,118	\$422,644	\$0	\$0	\$982,763	O.K.
91 CAT 1 Coinless Pay Phones	42891.81153	G18	23,280	4,710	14,822	0	0	18,632	O.K.
92 CAT 2 CP Equipment	0	V70	0	0	0	0	0	0	O.K.
93									
94 Total IOT Equipment	\$3,973,942		\$2,971,547	\$564,829	\$437,596	\$0	\$0	\$1,002,395	O.K.
95									
96									

1:

Sheet "D"
 ENDING DECEMBER 31, 1998
 ***** FCC PART 36 *****
 Plant Investment Detail

28-Jun-98

03:27:20 PM

U S WEST Communications, Inc.

	Intrastate								
	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL TRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
111 CABLE AND WIRE FACILITIES:									
112									
113 CAT 1.1 IntraLATA PL/WATS	8,523,565	F31	\$8,857,452	\$0	\$0	\$0	\$1,006,113	\$1,006,113	O.K.
114 CAT 1.2 InterLATA PL/WATS	1,847,157	F31	1,790,794	0	0	56,363	0	56,363	O.K.
115 CAT 1.3 Joint Message	228,958,055	G13	171,717,041	32,622,963	24,616,051	0	0	57,239,014	O.K.
116 Other CAT 1 C&WF	2,624,752	V74	2,314,448	181,636	123,163	835	24,670	310,304	O.K.
117									
118 Total CAT 1 C&WF	\$241,951,529		\$182,679,736	\$32,784,599	\$24,739,214	\$57,198	\$1,690,783	\$59,271,794	O.K.
119									
120 CAT 2 C&WF	\$2,348,453	G28	\$2,077,921	\$34,606	\$18,028	\$1,295	\$218,803	\$270,532	O.K.
121 CAT 2 C&WF, Wideband	16,639,588	V78	11,711,635	505	263	139,522	4,787,681	4,827,950	O.K.
122									
123 Total CAT 2 C&WF	\$18,988,039		\$13,789,556	\$35,111	\$18,291	\$140,817	\$5,004,284	\$5,186,482	O.K.
124									
125 CAT 3 Joint Message	11,115,124	G17	5,861,224	1,093,368	4,190,531	0	0	\$5,283,900	O.K.
126 CAT 3 PL/WATS etc.	3,162,157	F36	2,255,862	0	0	17,433	888,862	908,295	O.K.
127 CAT 3 Direct	98,046	V79	(1)	12,892	71,961	252	12,842	98,047	O.K.
128									
129 Total CAT 3 C&WF	\$14,375,327		\$8,117,085	\$1,106,260	\$4,232,492	\$17,685	\$901,804	\$8,258,242	O.K.
130									
131 CAT 4 Message	\$1,137,130	G29	\$818,930	\$162,701	\$155,499	\$0	\$0	\$318,200	O.K.
132 CAT 4 WATS	0	V81	0	0	0	0	0	0	O.K.
133 CAT 4 Direct	7,063	V82	2,722	2,137	2,204	0	0	4,341	O.K.
134									
135 Total CAT 4 C&WF	\$1,144,193		\$821,652	\$164,838	\$157,703	\$0	\$0	\$322,541	O.K.
136									
137 TOTAL C&WF	\$259,819,502		\$193,696,394	\$34,090,303	\$29,147,437	\$78,178	\$2,809,190	\$66,123,108	O.K.
138									
139									
140 CAPITAL LEASES:									
141									
142 Allocable Support Leases	\$3,952,032	H14	\$3,054,425	\$408,563	\$390,652	\$1,695	\$98,698	\$897,607	O.K.
143 Direct Support Leases	0	V84	0	0	0	0	0	0	O.K.
144									
145 Total Support Leases	\$3,952,032		\$3,054,425	\$408,563	\$390,652	\$1,695	\$98,698	\$897,607	O.K.

U S WEST Communications, Inc.

	Intrastate								TOTAL INTRASTATE (I)	
	***** FCC PART 36 ***** Plant Investment Detail (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Message Telephone Service		Private Line			
					InterLATA	IntraLATA	InterLATA	IntraLATA		
					(E)	(F)	(G)	(H)		
160										
161	COE Operator	\$0	H16	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162	COE Tandem Switch	0	H17	0	0	0	0	0	0	O.K.
163	COE Local Switch	0	H18	0	0	0	0	0	0	O.K.
164	COE Transmission	0	H20	0	0	0	0	0	0	O.K.
165	COE Direct	0	V89	0	0	0	0	0	0	O.K.
166										
167	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
168										
169	IOT Leases	\$0	V90	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170										
171	C&WF Leases	\$0	V91	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172										
173	TOTAL CAPITAL LEASES	\$3,952,032		\$3,054,425	\$408,563	\$390,652	\$1,695	\$96,698	\$897,607	O.K.
174										
175										
176	LEASEHOLD IMPROVEMENTS:									
177										
178	Land and Support Assets	\$8,250	H14	\$8,378	\$853	\$815	\$4	\$202	\$1,874	O.K.
179	COE Switching	0	H16	0	0	0	0	0	0	O.K.
180	COE Operator	0	H18	0	0	0	0	0	0	O.K.
181	COE Transmission	0	H20	0	0	0	0	0	0	O.K.
182	IOT	0	V90	0	0	0	0	0	0	O.K.
183	C&WF	0	V97	0	0	0	0	0	0	O.K.
184	Other	0	V98	0	0	0	0	0	0	O.K.
185										
186	TOTAL LEASEHOLD IMPROVEM	\$8,250		\$8,378	\$853	\$815	\$4	\$202	\$1,874	O.K.
187										
188										
189	TPIS, EXCL. ACCT. No. 2890	\$574,530,553		\$444,089,304	\$59,599,359	\$56,594,086	\$248,000	\$14,002,803	\$130,441,249	O.K.

U S WEST Communications, Inc.

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***** FCC PART 36 *****
Plant Investment Detail

	Intrastate								TOTAL INTRASTATE (I)	
	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Message Telephone Service		Private Line		TOTAL INTRASTATE (I)		
				IntraLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
204 INTANGIBLE ASSETS:										
205 Allocable Acct. No. 2990	\$76,525	H36	\$59,151	\$7,938	\$7,538	\$33	\$1,865	\$17,374	O.K.	
207 Direct Acct. No. 2990	0	V100	0	0	0	0	0	0	O.K.	
208 Total Intangible Assets	\$76,525		\$59,151	\$7,938	\$7,538	\$33	\$1,865	\$17,374	O.K.	
210										
211										
212 OTHER TELEPHONE PLANT:										
213 Held for Fut. Use - Alloc.	\$0	--	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
214 Held for Fut. Use - Direct	0	--	0	0	0	0	0	0	O.K.	
216 TPUC, Short-term - Alloc.	0	H35	0	0	0	0	0	0	O.K.	
217 TPUC, Short-term - Direct	0	V124	0	0	0	0	0	0	O.K.	
218 TPUC, Long-term - Alloc.	0	H35	0	0	0	0	0	0	O.K.	
219 TPUC, Long-term - Direct	0	V126	0	0	0	0	0	0	O.K.	
220 Tele. Ptl. Adjust. - Alloc.	0	H35	0	0	0	0	0	0	O.K.	
221 Tele. Ptl. Adjust. - Direct	0	V104	0	0	0	0	0	0	O.K.	
222										
223 Total Other Telephone Plant	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	

U S WEST Communications, Inc.

***** FCC PART 36 ***** Reserves and Deferrals	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 ACCUM. DEPRECIATION, TPIS:										
14										
15 Support Assets	\$29,384,515	H13	\$22,710,544	\$3,037,785	\$2,904,809	\$12,802	\$718,974	\$6,673,971	O.K.	
16 COE Switching	66,228,092	H19	59,273,097	3,678,746	3,277,849	0	0	6,954,395	O.K.	
17 COE Operator	421,508	H16	298,975	3	124,828	0	0	124,531	O.K.	
18 COE Transmission	79,029,831	H20	57,112,894	6,907,021	5,843,052	88,439	6,078,316	21,916,837	O.K.	
19 IOT Equipment	2,234,278	H25	1,670,898	317,585	246,013	0	0	583,578	O.K.	
20 Cable and Wire Facilities	184,319,638	H31	122,800,892	21,589,991	18,433,937	48,178	1,776,638	41,618,743	O.K.	
21 Other Plant	14,490,000	V138	11,471,351	988,510	1,345,229	11,777	675,133	3,018,649	O.K.	
22										
23 Total Accum. Depr., TPIS	\$358,107,855		\$275,037,151	\$36,485,621	\$35,175,027	\$180,995	\$9,249,081	\$91,070,705	O.K.	
24										
25 ACCUM. AMORTIZATION:										
26										
27 Accum. Depreciation, PHFU	\$0	H38	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
28 Accum. Amort., Tangible Inv.	1,980,803	H40	1,630,758	204,756	195,779	849	48,481	449,845	O.K.	
29 Accum. Amort., Intang. Inv.	27,843	H41	21,387	2,898	2,723	12	674	6,278	O.K.	
30 Accum. Amort., Other	0	V138	0	0	0	0	0	0	O.K.	
31										
32 Tot. Accum. Amortization	\$2,008,246		\$1,652,125	\$207,623	\$198,502	\$881	\$49,135	\$456,121	O.K.	
33										
34 Total Accum. Depr./Amort.	\$360,116,101		\$276,589,275	\$36,693,244	\$35,373,530	\$181,886	\$9,298,196	\$91,526,826	O.K.	
35										
36										
37 ACCUM. DEF. INC. TAXES, NET:										
38										
39 Support Assets	6,514,347	H13	55,034,773	\$673,458	\$643,932	\$2,794	\$159,392	\$1,479,574	O.K.	
40 COE Switching	12,241,316	H19	10,955,895	678,594	605,827	0	0	1,285,420	O.K.	
41 COE Operator	20,486	H16	14,419	0	6,048	0	0	6,047	O.K.	
42 COE Transmission	6,722,972	H20	4,858,533	587,572	752,299	7,523	517,075	1,864,439	O.K.	
43 IOT Equipment	570,241	H25	428,402	81,050	62,789	0	0	143,839	O.K.	
44 Cable and Wire Fac.	8,803,236	H31	6,562,845	1,155,052	987,577	2,581	95,181	2,240,391	O.K.	
45 Unclassified	(3,227,000)	V145	(2,586,458)	(223,364)	(313,205)	(1,891)	(122,084)	(880,544)	O.K.	
46										
47 Total Accum. Def. Inc. Taxes	\$31,645,577		\$25,286,411	\$2,953,360	\$2,745,234	\$11,007	\$849,584	\$6,359,166	O.K.	

U S WEST Communications, Inc.

***** FCC PART 36 ***** Functional Distribution of Selected Investments (A)	TOTAL COMPANY (B)	Joint Use Message (C)	Private Line				Extended Area Service (H)	Other (I)	
			Interstate		Intrastate				
			InterLATA	IntraLATA	InterLATA	IntraLATA			
			(D)	(E)	(F)	(G)			
13 TRANS. CCT EQUIPMENT:									
14									
15 Working Loops	280,438	268,105	2,097	190	66	1,951	0	8,030	O.K.
16 Avg. Cost per Loop	203.61	203.61	203.61	203.61	203.61	203.61	203.61	203.61	
17									
18 CAT 4.13 Exch Ln. Invest.	\$57,100,222	\$54,588,895	\$426,970	\$38,688	\$13,438	\$397,243	\$0	\$1,834,989	
19									
20									
21 Circuit Terminations	20,336	14,927	2,683	0	33	2,488	0	5	O.K.
22 Avg. Cost per Termination	1,347.47	1,347.47	1,347.47	1,347.47	1,347.47	1,347.47	1,347.47	1,347.47	
23									
24 CAT 4.23 Other IX	\$27,402,184	\$20,113,710	\$3,884,781	\$0	\$44,467	\$3,352,510	\$0	\$6,737	
25									
26									
27 C&WF INVESTMENT:									
28									
29 Working Loops	280,438	268,105	2,097	190	66	1,951	0	8,030	
30 Loops Factor	1.000000	0.988019	0.007478	0.000678	0.000235	0.009957	0.000000	0.028834	
31 CAT 1 Exchange C&WF	\$238,489,033	\$228,956,056	\$1,790,794	\$182,256	\$58,383	\$1,888,113	\$0	\$6,857,452	O.K.
32									
33									
34 Equivalent IX Circuit Miles	5,451,844	4,244,380	880,510	0	6,657	339,416	0	901	O.K.
35 IX Cct. Miles Factor	1.000000	0.778518	0.157838	0.000000	0.001221	0.062257	0.000000	0.000185	
36 CAT 3 Interexch. C&WF	\$14,277,281	\$11,115,124	\$2,253,602	\$0	\$17,433	\$888,982	\$0	\$2,360	

U S WEST Communications, Inc.

***** FCC PART 38 *****		Physical Allocation Factors		COMPANY		Source		Interests		Message Telephone Services		Private Line		TOTAL	
(A)		(B)		(C)		(D)		(E)		(F)		(G)		(H)	
Subcontract Plant Fact (SPF)		SPF		SPF		SPF		SPF		SPF		SPF		SPF	
13	Subcontract Plant Fact (SPF)	1.000000	0.750000	0.142488	0.107514	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.250000
14	Dial Equipment Minutes (DEM)	1.000000	0.808887	0.051368	0.038734	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.090103
15	DEM	1.000000	0.808887	0.051368	0.038734	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.090103
16	DEM	1.000000	0.808887	0.051368	0.038734	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.090103
17	Conversion Minutes-Miles	1.000000	0.527220	0.088368	0.374313	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.472680
18	Conversion Minutes	1.000000	0.542288	0.108823	0.347891	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.487714
19	Subscriber Minutes (SLU)	1.000000	0.808887	0.051368	0.038734	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.080088
20	TSP's Processor Time	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
21	TSP's Processor Time	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
22	Wtd. Stand. Work Sec. Tol	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
23	Wtd. Stand. Work Sec. Aux	1.000000	0.708128	0.000000	0.293874	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.293874
24	Wtd. Stand. Work Sec. Comb.	1.000000	0.851828	0.000478	0.347883	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.348372
25	COE CAT 2 Minutes	1.000000	0.701108	0.108488	0.180428	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.288882
26	Exchange Trunk Minutes	1.000000	0.884804	0.014738	0.007878	0.000551	0.092232	0.118198	0.118198	0.092232	0.000551	0.092232	0.118198	0.118198	0.118198
27	Exchange Trunk Minutes	1.000000	0.884804	0.014738	0.007878	0.000551	0.092232	0.118198	0.118198	0.092232	0.000551	0.092232	0.118198	0.118198	0.118198
28	MOU-MI, Hour/Minutes	1.000000	0.720173	0.143080	0.138747	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.278827
29	MOU-MI, Hour/Minutes	1.000000	0.720173	0.143080	0.138747	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.278827
30	CAWF CAT 4, WATS	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
31	CAWF CAT 4, WATS	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
32	Equal Access MOU	1.000000	0.828882	0.183308	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.183308
33	Equal Access MOU	1.000000	0.828882	0.183308	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.183308
34	Current Billings	1.000000	0.794379	0.052844	0.122814	0.000227	0.030238	0.208621	0.208621	0.030238	0.000227	0.030238	0.208621	0.208621	0.208621
35	Current Billings	1.000000	0.794379	0.052844	0.122814	0.000227	0.030238	0.208621	0.208621	0.030238	0.000227	0.030238	0.208621	0.208621	0.208621
36	EU Presubscription Factor	1.000000	0.981950	0.000000	0.002870	0.000365	0.018018	0.018060	0.018060	0.000365	0.000227	0.018018	0.018060	0.018060	0.018060
37	EU MTS & WATS Factor	1.000000	0.803228	0.028878	0.135828	0.000000	0.034187	0.188774	0.188774	0.000000	0.000000	0.034187	0.188774	0.188774	0.188774
38	EU Access, P/L and All Other Fact	1.000000	0.181888	0.000382	0.808200	0.000087	0.011853	0.018302	0.018302	0.000087	0.000087	0.011853	0.018302	0.018302	0.018302
39	IX Special Access Factor	1.000000	0.907448	0.063137	0.000000	0.000000	0.008414	0.092551	0.092551	0.000000	0.000000	0.008414	0.092551	0.092551	0.092551
40	IX Switched Access Factor	1.000000	0.708881	0.288083	0.000000	0.000000	0.001218	0.280308	0.280308	0.000000	0.000000	0.001218	0.280308	0.280308	0.280308
41	IX Billing & Collection Services Fact	1.000000	0.880828	0.303194	0.000000	0.000000	0.005880	0.308074	0.308074	0.000000	0.000000	0.005880	0.308074	0.308074	0.308074
42	Cash Revenue Percent	1.000000	0.488815	0.488307	0.023078	0.000000	0.000000	0.503385	0.503385	0.000000	0.000000	0.000000	0.503385	0.503385	0.503385
43	Relative Toll/Local Mags	1.000000	0.884813	0.174857	0.130730	0.000000	0.000000	0.308387	0.308387	0.000000	0.000000	0.000000	0.308387	0.308387	0.308387
44	Relative Users Percent	1.000000	0.888887	0.177788	0.185885	0.000000	0.000000	0.333333	0.333333	0.000000	0.000000	0.000000	0.333333	0.333333	0.333333
45	CABS Percent	1.000000	0.500000	0.500000	0.000000	0.000000	0.000000	0.500000	0.500000	0.000000	0.000000	0.000000	0.500000	0.500000	0.500000
46	Foreign Divorces Percent	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

***** FCC PART 98 *****		Internal Allocation Factors		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Support Assets		Land and Support Assets		D31	0.772875	0.103380	0.088848	0.000429	0.024468	0.227125	0.227125	O.K.
COE Operator		COE Operator		D43	0.704557	0.000007	0.285436	0.000000	0.000000	0.000000	0.285443	O.K.
COE Tandem Switching		COE Tandem Switching		D48	0.898183	0.109830	0.181907	0.000000	0.000000	0.300837	0.300837	O.K.
COE Local Switching		COE Local Switching		D68	0.808608	0.061330	0.038882	0.000000	0.000000	0.080392	0.080392	O.K.
COE Total Switching		COE Total Switching		D68	0.894983	0.065516	0.049480	0.000000	0.000000	0.105007	0.105007	O.K.
COE Transmission		COE Transmission		D68	0.722878	0.087398	0.111885	0.001118	0.078812	0.277334	0.277334	O.K.
Total COE		Total COE		C19	0.804583	0.077205	0.082880	0.000584	0.040148	0.198417	0.198417	O.K.
Info. Orig./Term. CAT 1		Info. Orig./Term. CAT 1		D80	0.750000	0.142488	0.107514	0.000000	0.000000	0.250000	0.250000	O.K.
Info. Orig./Term. CAT 2		Info. Orig./Term. CAT 2		D82	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
Total HOT		Total HOT		D84	0.747758	0.142133	0.110109	0.000000	0.000000	0.252242	0.252242	O.K.
CAWF CAT 1		CAWF CAT 1		D18	0.755028	0.135501	0.102248	0.000238	0.008988	0.244874	0.244874	O.K.
CAWF CAT 2		CAWF CAT 2		D120	0.884804	0.014736	0.007678	0.000551	0.082232	0.115186	0.115186	O.K.
CAWF CAT 3		CAWF CAT 3		D129	0.564854	0.078955	0.294428	0.001230	0.082733	0.433346	0.433346	O.K.
CAWF CAT 4		CAWF CAT 4		D138	0.718105	0.144085	0.137829	0.000000	0.000000	0.231894	0.231894	O.K.
Total CAWF		Total CAWF		D137	0.745504	0.131208	0.112183	0.000283	0.010812	0.254486	0.254486	O.K.
Total Equipment		Total Equipment		C23	0.772975	0.103795	0.088448	0.000428	0.024357	0.227025	0.227025	O.K.
TPIS		TPIS		C32	0.772880	0.103738	0.088505	0.000428	0.024373	0.227040	0.227040	O.K.
TPIS, exd. Acct. No. 2890		TPIS, exd. Acct. No. 2890		D189	0.772860	0.103738	0.088505	0.000428	0.024373	0.227040	0.227040	O.K.
PR. Held, Full Use		PR. Held, Full Use		D215	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
Total Tangible Assets		Total Tangible Assets		C25	0.772875	0.103380	0.088848	0.000429	0.024468	0.227125	0.227125	O.K.
Total Intangible Assets		Total Intangible Assets		C29	0.772880	0.103738	0.088505	0.000428	0.024373	0.227040	0.227040	O.K.
Long-term PUC		Long-term PUC		C36	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
Net Telephone Plant		Net Telephone Plant		C81	0.788441	0.108154	0.100088	0.000380	0.021928	0.230558	0.230558	O.K.
Total Net Investment		Total Net Investment		C88	0.788204	0.107548	0.100302	0.000388	0.023557	0.231798	0.231798	O.K.
Capital Leases		Capital Leases		D173	0.772875	0.103380	0.088848	0.000429	0.024468	0.227125	0.227125	O.K.
Tot. Bus. Otc. Cust. Serv.		Tot. Bus. Otc. Cust. Serv.		1141	0.782184	0.050624	0.142782	0.000528	0.013874	0.207816	0.207816	O.K.
Total BIG THREE Expenses		Total BIG THREE Expenses		1170	0.772831	0.081738	0.124440	0.000373	0.020820	0.227188	0.227188	O.K.
Corporate Operations Expense		Corporate Operations Expense		1185	0.772793	0.081864	0.124481	0.000375	0.020878	0.227207	0.227207	O.K.

U S WEST Communications, Inc.

***** FCC PART 38 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Intrastate					TOTAL INTRASTATE	
			Interstate and Other	Message Telephone Service		Private Line			
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 PLANT SPEC. OPER. EXPENSE:									
14									
15 Network Support, Alloc.	\$158,211	H14	\$122,277	\$18,358	\$15,639	\$68	\$3,871	\$35,934	O.K.
16 Network Support, Direct	0	V149	0	0	0	0	0	0	O.K.
17									
18 Total Network Support Exp.	\$158,211		\$122,277	\$18,358	\$15,639	\$68	\$3,871	\$35,934	O.K.
19									
20 General Support, Alloc.	\$5,511,780	H14	\$4,259,915	\$589,810	\$544,830	\$2,364	\$134,861	\$1,251,865	O.K.
21 General Support, Direct	0	V151	0	0	0	0	0	0	O.K.
22									
23 Total General Support Exp.	\$5,511,780		\$4,259,915	\$589,810	\$544,830	\$2,364	\$134,861	\$1,251,865	O.K.
24									
25 Central Office Eq., Alloc.	\$6,335,583	H21	\$5,097,500	\$456,317	\$523,701	\$3,701	\$254,363	\$1,238,083	O.K.
26 Central Office Eq., Direct	0	V153	0	0	0	0	0	0	O.K.
27									
28 Total COE Exp.	\$6,335,583		\$5,097,500	\$456,317	\$523,701	\$3,701	\$254,363	\$1,238,083	O.K.
29									
30 Cust. Premises Equip.	\$0	H24	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31 Coinless Pay Phone	0	G18	0	0	0	0	0	0	O.K.
32 Other IOT	\$62,185	H23	\$496,639	\$94,352	\$71,194	0	0	\$165,546	O.K.
33 IOT Direct	0	V157	0	0	0	0	0	0	O.K.
34									
35 Total IOT Exp.	\$62,185		\$496,639	\$94,352	\$71,194	\$0	\$0	\$165,546	O.K.
36									
37 Cable & Wire, Alloc.	\$10,831,385	H31	\$7,925,737	\$1,394,919	\$1,182,865	\$3,117	\$114,947	\$2,705,648	O.K.
38 Cable & Wire, Direct	0	V159	0	0	0	0	0	0	O.K.
39									
40 Total C&WF Exp.	\$10,831,385		\$7,925,737	\$1,394,919	\$1,182,865	\$3,117	\$114,947	\$2,705,648	O.K.
41									
42 TOTAL PLT. SPEC. OPER. EXP.	\$23,299,144		\$17,902,067	\$2,531,754	\$2,348,029	\$9,250	\$508,043	\$5,387,077	O.K.
43									
44 TOTAL PLT. SPEC., ex SUPPORT	\$17,629,153		\$13,519,876	\$1,945,588	\$1,787,560	\$6,818	\$389,311	\$4,109,277	O.K.

U S WEST Communications, Inc.

***** FCC PART 39 ***** Operating Expense and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58 NON-SPECIFIC OPER. EXP.:										
59										
60 Oth. Ptl. and Equip., Alloc.	\$465,090	H36	\$359,496	\$48,246	\$45,814	\$198	\$11,335	\$105,594	O.K.	
61 Oth. Ptl. and Equip., Direct	0	V177	0	0	0	0	0	0	O.K.	
62										
63 Total Oth. Ptl. & Equip.	\$465,090		\$359,496	\$48,246	\$45,814	\$198	\$11,335	\$105,594	O.K.	
64										
65 Network Operations, Alloc.	\$9,154,551	H33	\$7,076,235	\$950,194	\$901,247	\$3,900	\$222,976	\$2,076,316	O.K.	
66 Network Operations, Direct	0	V178	0	0	0	0	0	0	O.K.	
67										
68 Total Network Oper. Exp.	\$9,154,551		\$7,076,235	\$950,194	\$901,247	\$3,900	\$222,976	\$2,076,316	O.K.	
69										
70 Total Access Expenses	\$9,477,423	V180	\$1,586,318	\$0	\$0	\$0	\$7,891,105	\$7,891,105	O.K.	
71										
72 Depr., Support Assets	\$2,701,374	H13	\$2,087,823	\$279,289	\$267,026	\$1,159	\$86,097	\$613,551	O.K.	
73 Depr., COE Switching	8,676,296	H19	7,765,229	481,677	429,393	0	0	911,070	O.K.	
74 Depr., COE Operator	18,726	H16	13,193	0	5,532	0	0	5,532	O.K.	
75 Depr., COE Transmission	8,218,035	H20	5,938,980	718,237	919,559	9,196	632,063	2,279,055	O.K.	
76 Depr., IOT Equipment	364,678	H25	272,691	51,833	40,154	0	0	91,967	O.K.	
77 Depr., C&W Facilities	13,343,109	H31	9,947,337	1,750,718	1,496,675	3,912	144,267	3,395,772	O.K.	
78 Depr., PHFU	0	H38	0	0	0	0	0	0	O.K.	
79										
80 Total Depreciation Expense	\$33,322,219		\$26,026,252	\$3,261,734	\$3,158,540	\$14,267	\$842,426	\$7,296,967	O.K.	
81										
82 Amort., Tangible Assets	\$974,186	H40	\$752,908	\$100,710	\$96,295	\$418	\$23,836	\$221,258	O.K.	
83 Amort., Intangible Assets	3,364	H41	2,624	352	334	1	83	771	O.K.	
84 Other Amortization	0	V189	0	0	0	0	0	0	O.K.	
85 Direct Assigned Amort.	5,878,000	V190	4,732,313	412,502	559,734	4,370	270,081	1,245,687	O.K.	
86										
87 Total Amortization Exp.	\$6,955,590		\$5,487,845	\$513,564	\$655,363	\$4,789	\$293,999	\$1,467,715	O.K.	
88										
89 Total Depr. and Amort.	\$40,277,779		\$31,513,097	\$3,795,298	\$3,813,903	\$19,056	\$1,136,426	\$8,764,682	O.K.	
90										
91 TOTAL NON-SPEC. OPER. EXP.	\$50,374,843		\$40,535,145	\$4,783,738	\$4,780,963	\$23,155	\$9,281,642	\$18,839,690	O.K.	

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U S WEST Communications, Inc.

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Intrastate					TOTAL INTRASTATE	
			Interstate and Other	Message Telephone Service		Private Line			
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
105 CUSTOMER OPERATIONS EXPENSE:									
106									
107 Marketing, Allocable	\$7,646,302	G35	\$6,073,269	\$402,478	\$936,654	\$1,737	\$231,184	\$1,572,033	O.K.
108 Marketing, Direct	175,036	V192	175,036	0	0	0	0	0	O.K.
109									
110 Total Marketing Expense	\$7,820,338		\$6,248,305	\$402,478	\$936,654	\$1,737	\$231,184	\$1,572,033	O.K.
111									
112 Operator Service, Alloc.	\$2,341,673	G24	\$1,526,030	\$1,123	\$814,721	\$0	\$0	\$615,843	O.K.
113 Operator Service, Direct	0	V194	0	0	0	0	0	0	O.K.
114									
115 Total Operator Service	\$2,341,673		\$1,526,030	\$1,123	\$814,721	\$0	\$0	\$615,843	O.K.
116									
117 Classified Directory	\$0	V195	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
118 Alphabetical Directory	72,746	G19	65,194	3,733	2,620	0	0	6,552	O.K.
119 Foreign Directory	0	G46	0	0	0	0	0	0	O.K.
120									
121 Total Directory	\$72,746		\$65,194	\$3,733	\$2,620	\$0	\$0	\$6,552	O.K.
122									
123 Bus. Ofc., EU Presubscription	\$4,434,686	G36	\$4,354,642	\$0	\$11,041	\$1,619	\$66,587	\$80,046	O.K.
124 Bus. Ofc., EU MTS & WATS	1,278,070	G37	1,026,579	34,097	173,726	0	43,667	251,491	O.K.
125 Bus. Ofc., EU Access, P/L & all Oth	670,011	G38	158,079	315	701,403	76	10,138	711,932	O.K.
126 Bus. Ofc., DXC Special Access	169,006	G39	153,366	14,051	0	1,591	0	15,642	O.K.
127 Bus. Ofc., DXC Switched Access	5,802	G40	3,976	1,820	0	7	0	1,826	O.K.
128 Bus. Ofc., DXC B & C Services	216,502	G41	146,567	65,642	0	1,273	0	66,915	O.K.
129 Coin Collect & Admin.	8,611	G42	4,276	4,136	199	0	0	4,335	O.K.
130									
131 Total Business Office	\$6,962,492		\$5,650,505	\$116,661	\$967,166	\$4,665	\$120,393	\$1,131,967	O.K.
132									
133 Cust. Svc., Direct	\$174,048	V205	\$12,225	\$0	\$161,622	\$0	\$0	\$161,623	O.K.
134 Cust. Serv., Mag. Process	75,007	G43	52,101	13,100	8,806	0	0	22,906	O.K.
135 Cust. Serv., Other B&C	1,156,710	G44	772,473	205,962	180,255	0	0	366,237	O.K.
136 Cust. Serv., CABS	200,676	G45	100,336	100,336	0	0	0	100,336	O.K.
137 Cust. Serv., EU Common Line	66,396	V209	66,396	0	0	0	0	0	O.K.
138									
139 Total Customer Service	\$1,694,837		\$1,023,533	\$319,420	\$351,684	\$0	\$0	\$671,304	O.K.
140									
141 Total Bus. Ofc., Cust. Serv.	\$8,677,329		\$6,674,039	\$439,281	\$1,239,052	\$4,665	\$120,393	\$1,603,290	O.K.
142									

U S WEST Communications, Inc.

		Intrastate								
***** FCC PART 36 ***** Operating Expenses and Taxes		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(I)		
156	Other Cust. Serv., Alloc.	\$238,035	H48	\$188,567	\$12,050	\$33,989	\$125	\$3,303	\$49,488	O.K.
157	Other Cust. Serv., Direct	0	V211	0	0	0	0	0	0	O.K.
158										
159	Total Other Cust. Serv.	\$238,035		\$188,567	\$12,050	\$33,989	\$125	\$3,303	\$49,488	O.K.
160										
161	TOTAL CUSTOMER OPER. EXP.	\$19,150,321		\$14,903,135	\$858,664	\$3,027,235	\$6,428	\$354,859	\$4,247,186	O.K.
162										
163										
164	"BIG-THREE" EXPENSES:									
165										
166	Total Ptl. Spec., ex Support	\$17,628,153	44	\$13,519,676	\$1,945,588	\$1,787,560	\$6,618	\$369,311	\$4,109,277	O.K.
167	Total Network Oper. Exp.	9,154,551	68	7,078,235	950,194	\$91,247	3,900	222,976	2,078,318	O.K.
168	Total Customer Operations	19,150,321	161	14,903,135	\$58,664	3,027,235	6,428	354,859	4,247,186	O.K.
169										
170	TOTAL "BIG THREE" EXPENSES	\$48,934,025		\$35,499,246	\$3,754,446	\$5,716,043	\$17,146	\$947,145	\$10,434,779	O.K.
171										
172										
173	CORPORATE OPERATIONS EXPENSE:									
174										
175	Exec. and Planning, Alloc.	\$1,722,318	H50	\$1,331,061	\$140,775	\$214,326	\$643	\$35,514	\$391,257	O.K.
176	Exec. and Planning, Direct	0	V213	0	0	0	0	0	0	O.K.
177										
178	Total Exec. and Planning	\$1,722,318		\$1,331,061	\$140,775	\$214,326	\$643	\$35,514	\$391,257	O.K.
179										
180	Admin. & General, Allocable	\$26,442,111	H50	\$20,435,287	\$2,181,282	\$3,290,463	\$9,670	\$545,228	\$6,008,824	O.K.
181	Admin. & General, Direct	113,000	V231	86,253	7,198	15,504	76	3,966	26,747	O.K.
182										
183	Total Admin. and Gen.	\$26,555,111		\$20,521,540	\$2,188,480	\$3,305,967	\$9,746	\$549,194	\$6,035,571	O.K.
184										
185	TOTAL CORPORATE OPERATIO	\$28,277,429		\$21,652,601	\$2,309,235	\$3,520,293	\$10,592	\$554,708	\$6,434,826	O.K.
186										
187										
188	NON-INCOME TAXES:									
189										
190	Non-income Taxes, Allocable	\$6,583,240	H36	\$5,074,570	\$681,050	\$946,708	\$2,800	\$180,012	\$1,480,570	O.K.
191	Non-income Taxes, Direct	(32,000)	V233	(34,977)	(2,163)	(3,396)	(25)	(1,437)	(7,023)	O.K.
192										
193	Total Non-income Taxes	\$6,533,240		\$5,049,693	\$678,887	\$943,310	\$2,775	\$158,575	\$1,483,547	O.K.
194										
195										
196	TOTAL OPER. EXP. AND TAXES	\$136,634,977		\$100,242,642	\$11,172,278	\$14,299,632	\$52,199	\$10,668,027	\$36,302,335	O.K.

U S WEST Communications, Inc.

***** FCC PART 69 ***** IntraLATA Revenue Requirement Summary		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 Net Investment	\$23,850,864	K52	\$10,589,070	\$3,251,182	\$145,383	\$6,425,540	\$0	\$3,269,678	O.K.	
14 Rate of Return	10.31%	B19	10.31%	10.31%	10.31%	10.31%	10.31%	10.31%	O.K.	
16 Return on Rate Base	\$2,441,487		\$1,091,733	\$335,198	\$14,989	\$662,473	\$0	\$337,104	O.K.	
18 AFUDC	0	N37	0	0	0	0	0	0	O.K.	
19 ITC Amortization	0	N37	0	0	0	0	0	0	O.K.	
20 Other Return Adjustments	0	Direct	0	0	0	0	0	0	O.K.	
22 Net Return	\$2,441,487		\$1,091,733	\$335,198	\$14,989	\$662,473	\$0	\$337,104	O.K.	
24 Interest Expense	733183.843	N87	327834.9747	100686.1048	4501.029232	198933.1267	0	101228.4055	O.K.	
25 Capitalized Payroll Taxes	0	N37	0	0	0	0	0	0	O.K.	
26 Depreciation Adjustment	0	H37	0	0	0	0	0	0	O.K.	
27 Other Income Adjustments	89088.25347	Direct	41318.24158	12558.48512	258.8000301	23733.03171	0	11219.89502	O.K.	
29 After Tax Income	\$1,619,255		\$722,580	\$221,983	\$10,229	\$439,807	\$0	\$224,858	O.K.	
31 State Income Taxes	80	29	0	0	0	0	0	0	O.K.	
32 Federal Income Taxes	871,475	29	388,889	119,470	5,505	238,702	0	120,909	O.K.	
33 Operating Expenses and Taxes	25167858.06	O195	8620823.448	1847872.295	31309.26839	3422399.033	734274.1461	12511380.58	O.K.	
34 Uncollectibles	203115	Direct	0	0	0	0	0	203115	O.K.	
35 Other Revenue Adjustments	0	Direct	0	0	0	0	0	0	O.K.	
37 Basis for Gross Receipts Tax	26480830.15	16+31+32+33	6101445.482	2302340.549	51803.57718	4321574.199	734274.1461	12969382.9	O.K.	
40 Gross Receipts Tax	43044	37	12244	3480	78	8531	1110	19801	O.K.	
43 TOTAL REVENUE REQUIREMEN	\$28,726,989		\$8,113,889	\$2,305,821	\$51,882	\$4,328,105	\$735,384	\$13,192,109	O.K.	

U S WEST Communications, Inc.

***** FCC PART 88 ***** IntraLATA Investment Summary		Part 88 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 Land and Support Assets	\$9,593,480	L25	\$1,713,868	\$2,071,558	\$42,880	\$3,914,829	\$0	\$1,850,719	O.K.	
14										
15 Central Office Equipment	\$28,453,154	L70	\$5,806,588	\$7,818,250	\$161,115	\$10,384,738	\$0	\$4,192,462	O.K.	
16 Info. Term./Orig. Equipment	437,505	L78	437,506	0	0	0	0	0	O.K.	
17 Cable and Wire Facilities	31,931,958	L117	24,749,434	0	0	4,390,195	0	2,792,328	O.K.	
18										
19 Total COE, IOT, C&WF	\$60,822,677		\$31,083,588	\$7,818,250	\$161,115	\$14,774,934	\$0	\$6,984,790	O.K.	
20										
21 Total Tangible Assets	\$488,388	L141	\$97,528	\$105,378	\$2,172	\$198,144	\$0	\$94,144	O.K.	
22										
23 Total Tel. Plt. ex Intang.	\$70,904,504		\$32,884,762	\$9,995,185	\$205,977	\$18,988,908	\$0	\$8,929,654	O.K.	
24 Total Intangible Assets	9,403	L144	4,390	1,321	27	2,498	0	1,190	O.K.	
25										
26 Total Plant in Service	\$70,913,907		\$32,889,161	\$9,996,506	\$206,004	\$18,991,402	\$0	\$8,930,834	O.K.	
27 Total Plt. Held Future Use	0	L147	0	0	0	0	0	0	O.K.	
28 Total ST PUC	0	L153	0	0	0	0	0	0	O.K.	
29 Total LT PUC	0	L164	0	0	0	0	0	0	O.K.	
30 Total Tel. Plt. Adjust.	0	L169	0	0	0	0	0	0	O.K.	
31										
32 TOTAL TELEPHONE PLANT	\$70,913,907		\$32,889,161	\$9,996,506	\$206,004	\$18,991,402	\$0	\$8,930,834	O.K.	
33										
34 less:										
35 Accum. Depr., Plt. in Serv.	44,424,088	M23	21,398,551	6,052,937	58,240	11,582,849	0	5,321,512	O.K.	
36 Accum. Depr. PHFU	0	M27	0	0	0	0	0	0	O.K.	
37 Accum. Amort. Tangible Plt.	244,240	M28	113,758	34,303	707	64,828	0	30,846	O.K.	
38 Accum. Amort. Intangibles	3,387	M29	1,562	477	10	902	0	426	O.K.	
39 Accum. Amort. Other	0	M30	0	0	0	0	0	0	O.K.	
40 Accum. Def. Inc. Taxes, Net	3,394,798	M47	1,174,495	774,533	4,078	1,028,461	0	413,132	O.K.	
41										
42 plus:										
43 Other Assets	(48,747)	Direct	(21,881)	(6,590)	(136)	(12,453)	0	(5,887)	O.K.	
44										
45 NET TELEPHONE PLANT	\$22,800,637		\$10,179,093	\$3,127,586	\$142,838	\$6,191,912	\$0	\$3,159,231	O.K.	
46 plus:										
47 Class B RTB Stock	0	L171	0	0	0	0	0	0	O.K.	
48 Materials and Supplies	52,194	L173	24,310	7,331	151	13,653	0	6,549	O.K.	
49 Cash Working Capital	828,033	L175	385,967	116,298	2,397	219,775	0	103,898	O.K.	
50 Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.	
51										
52 NET INVESTMENT	\$23,680,864		\$10,589,070	\$3,251,192	\$145,383	\$6,425,540	\$0	\$3,269,678	O.K.	
53										

U S WEST Communications, Inc.

***** FCC PART 69 *****		Part 36	Source or	Common	Local	Information	Common	Billing and	Other	
IntraLATA Investment		IntraLATA	Apporition	Line	Switching		Transport	Collection		
Detail		Total								
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	LAND AND SUPPORT ASSETS:									
14										
15	Land Assets, Message	\$132,499	N28	23668.11713	28611.08914	589.805407	54089.25114	0	25561.02041	O.K.
16	Land Assets, Private Line	32797.25178	N28	5858.525036	7082.04971	145.9438304	13383.86122	0	6327.071865	O.K.
17										
18	Total Land Assets	\$165,298		\$29,527	\$35,693	\$736	\$87,453	\$0	\$31,888	O.K.
19										
20	Support Assets, Message	\$7,557,472	N28	\$1,348,980	\$1,631,817	\$33,630	\$3,083,998	\$0	\$1,457,947	O.K.
21	Support Assets, Private Line	1870891.57	N28	334,159	403,948	8,324	783,378	0	380,884	O.K.
22										
23	Total Support Assets	\$9,428,164		\$1,684,139	\$2,035,863	\$41,954	\$3,867,375	\$0	\$1,838,831	O.K.
24										
25	Total Land and Supp. Assets	\$9,593,460		\$1,713,666	\$2,071,556	\$42,690	\$3,914,829	\$0	\$1,850,719	O.K.
26										
27	CENTRAL OFFICE EQUIPMENT:									
28										
29	Operator Sys., DA	\$161,115	(F)	0	0	161115.2474	0	0	0	O.K.
30	Operator Sys., Other	392,085	(I)	0	0	0	0	0	392084.914	O.K.
31										
32	Total Operator Systems	\$553,200		\$0	\$0	\$161,115	\$0	\$0	\$392,085	O.K.
33										
34	Tandem Switching	\$1,429,558	(G)	\$0	\$0	\$0	\$1,429,558	\$0	\$0	O.K.
35	Tandem Assigned	21804	Direct	0	0	0	21804	0	0	O.K.
36										
37	Total Tandem Switching	\$1,451,362		\$0	\$0	\$0	\$1,451,362	\$0	\$0	O.K.
38										
39	Local Switching	\$3,884,141	(E)	\$0	\$3,884,141	\$0	\$0	\$0	\$0	O.K.
40	Local Assigned	2320	Direct	0	2320	0	0	0	0	O.K.
41										
42	Total Local Switching	\$3,886,461		\$0	\$3,886,461	\$0	\$0	\$0	\$0	O.K.
43										
44	Total Switching	\$5,337,823		\$0	\$3,886,461	\$0	\$1,451,362	\$0	\$0	O.K.

U S WEST Communications, Inc.

***** FCC PART 68 *****										
IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58	COE Exch. Trunk	\$5,400,079	Direct	\$0	\$3,931,789	\$0	\$1,468,290	\$0	\$0	O.K.
59	COE Exch. Line - Message	5989087.015	(D)	5989087.015	0	0	0	0	0	O.K.
60	COE Exch. Line - PL etc.	397243.3689	(I)	0	0	0	0	0	397243.3689	O.K.
61	COE Exch. Line - Assigned	29362	Direct	27501	0	0	0	0	1861	O.K.
62	COE Interexchange, Message	6997386.983	(G)	0	0	0	6997386.983	0	0	O.K.
63	COE Interexchange, PL	3352508.53	(I)	0	0	0	0	0	3352508.53	O.K.
64	COE Interexchange, Assigned	190365	(G)	0	0	0	111632	0	48763	O.K.
65	COE H/R Message	351069.7177	(G)	0	0	0	351069.7177	0	0	O.K.
66	COE H/R Assigned	4877	Direct	0	0	0	4877	0	0	O.K.
67										
68	Total COE Transmission	\$22,562,130		\$5,696,569	\$3,931,789	\$0	\$6,933,376	\$0	\$3,800,377	O.K.
69										
70	Total Central Office Equip.	\$26,453,154		\$5,696,569	\$7,618,250	\$161,115	\$10,384,738	\$0	\$4,192,462	O.K.
71										
72	IOT EQUIPMENT:									
73										
74	Public Telephone	\$422,644	N43	\$422,644	\$0	\$0	\$0	\$0	\$0	O.K.
75	Coinless Pay Phone	14,922	(D)	14,922	0	0	0	0	0	O.K.
76	Customer Premises Equipment	0	N60	0	0	0	0	0	0	O.K.
77										
78	Total IOT Equipment	\$437,566		\$437,566	\$0	\$0	\$0	\$0	\$0	O.K.
79										
80	CABLE AND WIRE FACILITIES:									
81										
82	Exchange PL and WATS	\$1,686,113	(I)	\$0	\$0	\$0	\$0	\$0	\$1,686,113	O.K.
83	Exchange Message	24616050.95	(D)	24616050.95	0	0	0	0	0	O.K.
84	Exchange Assigned	123163	Direct	115355	0	0	0	0	7808	O.K.
85										
86	Total Exchange Line C&WF	\$26,405,327		\$24,731,406	\$0	\$0	\$0	\$0	\$1,673,921	O.K.
87										
88	Exchange Trunk, Message	\$18,026	Direct	\$18,027.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	O.K.
89	Exchange Trunk, PL	216503.2247	Direct	0	0	0	0	0	216503.2247	O.K.
90										
91	Total Exchange Trunk C&WF	\$234,631		\$18,026	\$0	\$0	\$0	\$0	\$216,603	O.K.
92										
93	Interexchange Message	\$4,160,531	(G)	\$0	\$0	\$0	\$4,160,531	\$0	\$0	O.K.
94	Interexchange PL, WATS	888882.1188	(I)	0	0	0	0	0	888,882	O.K.
95	Interexchange Assigned	84903	(G)	0	0	0	71,981	0	12,942	O.K.
96										
97	Total Interexchange C&WF	\$5,134,297		\$0	\$0	\$0	\$4,232,492	\$0	\$901,804	O.K.

U S WEST Communications, Inc.

***** FCC PART 68 *****										
IntraLATA Investment Detail		Part 38 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
111	H/R C&WF, Message	\$155,499	(G)	\$0	\$0	\$0	\$155,499	\$0	\$0	O.K.
112	H/R C&WF, WATS	0	(I)	0	0	0	0	0	0	O.K.
113	H/R C&WF, Assigned	2204	Direct	0	0	0	2204	0	0	O.K.
114										
115	Total Host/Remote C&WF	\$157,703		\$0	\$0	\$0	\$157,703	\$0	\$0	O.K.
116										
117	Total Cable and Wire Facil.	\$31,931,958		\$24,748,434	\$0	\$0	\$4,390,198	\$0	\$2,792,324	O.K.
118										
119	TANGIBLE ASSETS:									
120										
121	Land and Support Leases	\$487,349	N28	\$7054,4819	105235 365	2168,848857	198873,8495	0	\$4016,81024	O.K.
122										
123	COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124	COE Tandem Switching Leases	0	34	0	0	0	0	0	0	O.K.
125	COE Local Switching Leases	0	38	0	0	0	0	0	0	O.K.
126	COE Transmission Leases	0	68	0	0	0	0	0	0	O.K.
127										
128	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
129										
130	IOT Equipment Leases	\$0	78	0	0	0	0	0	0	O.K.
131										
132	C&WF Leases	\$0	117	0	0	0	0	0	0	O.K.
133										
134	Total Capital Leases	\$487,349		\$87,054	\$105,235	\$2,189	\$198,874	\$0	\$94,017	O.K.
135										
136	Leasehold Impr., Alloc.	\$1,017	N37	473,8478124	142,8858798	2,94453287	270,025808	0	127,8536117	O.K.
137	Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	O.K.
138										
139	Total Leasehold Improvements	\$1,017		\$474	\$143	\$3	\$270	\$0	\$128	O.K.
140										
141	Total Tangible Assets	\$488,366		\$87,528	\$105,378	\$2,172	\$199,144	\$0	\$94,144	O.K.
142										
143										
144	TOTAL INTANGIBLE ASSETS	\$6,403	N37	\$4,380	\$1,321	\$27	\$2,496	\$0	\$1,180	O.K.
145										
146										
147	PROPERTY HELD FOR FUTURE	\$0	N46	0	0	0	0	0	0	O.K.

U S WEST Communications, Inc.

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apporition	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
161	PLANT UNDER CONSTRUCTION:									
162										
163	Short-term	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
164	Long-term	0	N46	0	0	0	0	0	0	O.K.
165										
166	Total P/L Under Const.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
167										
168										
169	TELEPHONE PLANT ADJUSTME	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170										
171	CLASS B RTB STOCK	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172										
173	MATERIALS AND SUPPLIES	\$52,194	N37	\$24,310	\$7,331	\$151	\$13,853	\$0	\$8,549	O.K.
174										
175	CASH WORKING CAPITAL	\$826,033	N37	\$385,667	\$116,296	\$2,397	\$219,775	\$0	\$103,298	O.K.
176										
177	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

U S WEST Communications, Inc.

***** FCC PART 69 ***** IntraLATA Reserves and Deferrals		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	ACCUM. DEPRECIATION, TPIS:									
14										
15	Support Assets	\$3,823,863	N28	\$847,275	\$782,458	\$16,125	\$1,478,885	\$0	\$899,043	O.K.
16	COE Switching	3,277,848	L44	0	2,386,451	0	891,198	0	0	O.K.
17	COE Operator	124,828	L32	0	0	38,288	0	0	86,280	O.K.
18	COE Transmission	14,821,378	L88	3,809,688	2,800,274	0	5,808,064	0	2,513,366	O.K.
19	IOT Equipment	248,013	L78	248,013	0	0	0	0	0	O.K.
20	Cable and Wire Facilities	20,210,878	L117	18,884,888	0	0	2,778,870	0	1,787,338	O.K.
21	Other Plant	2,020,382	N37	841,010	283,788	5,848	838,242	0	253,508	O.K.
22										
23	Total Accum. Depr., TPIS	\$44,424,088		\$21,398,651	\$8,052,937	\$88,240	\$11,882,849	\$0	\$5,321,512	O.K.
24										
25	ACCUM. AMORTIZATION:									
26										
27	Accum. Depreciation, PHFU	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28	Accum. Amort., Tangible Inv.	244,240	N37	\$113,758	\$34,303	\$707	\$84,828	\$0	\$83,946	O.K.
29	Accum. Amort., Intang. Inv.	3,387	N37	\$1,582	\$477	\$10	\$802	\$0	\$438	O.K.
30	Accum. Amort., Other	0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31										
32	Tot. Accum. Amortization	\$247,627		\$115,340	\$34,780	\$717	\$85,727	\$0	\$83,072	O.K.
33										
34	Total Accum. Depr./Amort.	\$44,671,725		\$21,513,992	\$8,087,717	\$88,957	\$11,968,576	\$0	\$5,382,684	O.K.
35										
36										
37	ACCUM. DEF. INC. TAXES, NET:									
38										
39	Support Assets	\$803,324	N28	\$143,497	\$173,465	\$3,575	\$327,814	\$0	\$154,973	O.K.
40	COE Switching	805,827	L44	0	441,101	0	184,725	0	0	O.K.
41	COE Operator	8,048	L32	0	0	1,781	0	0	4,285	O.K.
42	COE Transmission	1,289,344	L88	331,742	221,202	0	502,581	0	213,809	O.K.
43	IOT Equipment	82,789	L78	82,789	0	0	0	0	0	O.K.
44	Cable and Wire Fac.	1,082,758	L117	838,211	0	0	148,884	0	94,683	O.K.
45	Unclassified	(435,289)	N37	(202,742)	(81,136)	(1,280)	(115,534)	0	(34,818)	O.K.
46										
47	Total Accum. Def. Inc. Taxes	\$3,384,788		\$1,174,486	\$774,633	\$4,078	\$1,028,461	\$0	\$413,132	O.K.

U S WEST Communications, Inc.

***** FCC PART 69 ***** Apportionment Factors		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Central Office Equipment	\$28,453,154	L70	\$5,895,588	\$7,818,250	\$181,115	\$10,384,738	\$0	\$4,182,482	O.K.
14	Info. Orig./Term. Eqpt.	437,588	L78	437,588	0	0	0	0	0	O.K.
15	C&W Facilities	31931957.74	L117	24749433.73	0	0	4390195.531	0	2792328.485	O.K.
16										
17	Total	\$60,822,877		\$31,063,888	\$7,818,250	\$181,115	\$14,774,934	\$0	\$8,984,790	O.K.
18	Factor	1.000000		0.811063	0.128842	0.002849	0.242918	0.000000	0.114839	O.K.
19										
20	Sum. Sw., Trans., Other	\$29,577,974	17	\$0	\$7,818,250	\$0	\$14,774,934	\$0	\$8,984,790	O.K.
21	Factor	1.000000		0.000000	0.264327	0.000000	0.499825	0.000000	0.236148	O.K.
22										
23	Central Office Equipment	\$28,453,154	L70	\$5,895,588	\$7,818,250	\$181,115	\$10,384,738	\$0	\$4,182,482	O.K.
24	Info. Orig./Term. Eqpt.	437,588	L78	437,588	0	0	0	0	0	O.K.
25	C&W, Excl. Exch. Message	7318908.799	L117-83	133382.7823	0	0	4390195.531	0	2792328.485	O.K.
26										
27	Total	\$38,208,828		\$6,467,537	\$7,818,250	\$181,115	\$14,774,934	\$0	\$8,984,790	O.K.
28	Factor	1.000000		0.178629	0.215834	0.004460	0.408073	0.000000	0.192915	O.K.
29										
30	General Support Facilities	\$9,593,460	L25	\$1,713,686	\$2,071,556	\$42,890	\$3,914,829	\$0	\$1,850,719	O.K.
31	Central Office Equipment	29453153.8	13	5995588.015	7818250.394	181115.2474	10394738.13	0	4192481.812	O.K.
32	Info. Orig./Term. Eqpt.	437565.7981	14	437565.7981	0	0	0	0	0	O.K.
33	C&W Facilities	31931957.74	15	24749433.73	0	0	4390195.531	0	2792328.485	O.K.
34	Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.
35										
36	Total	\$70,416,137		\$32,797,253	\$9,899,807	\$203,805	\$18,689,782	\$0	\$8,835,510	O.K.
37	Factor	1.000000		0.465783	0.140448	0.002894	0.265419	0.000000	0.125478	O.K.
38										
39	Sum. Com. Ln., Sw., Trans.	\$70,416,137	36	\$32,797,253	\$9,899,807	\$203,805	\$18,689,782	\$0	\$8,835,510	O.K.
40	Factor	1.000000		0.465783	0.140448	0.002894	0.265419	0.000000	0.125478	O.K.
41										
42	COE Cat. 2 Factor	1.000000	Direct	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	O.K.
43	HOT Cat. 1 Factor	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
44										
45	Total TPIS	\$70,913,907	K26	\$32,889,161	\$9,996,506	\$208,004	\$18,891,402	\$0	\$8,930,834	O.K.
46	Factor	1.000000		0.463790	0.140987	0.002905	0.266399	0.000000	0.125939	O.K.

U S WEST Communications, Inc.

***** FCC PART 69 ***** Apportionment Factors		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
60 Interstate Equip. Factor	0.00000	Direct	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	O.K.
61 Wtd. Std. Work Seconds	1.00000	Direct	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	O.K.
62										
63 "BIG THREE" Expenses	\$16,310,643	O171	\$3,390,130	\$880,380	\$17,086	\$1,384,408	\$678,029	\$8,289,806		O.K.
64 Factor	1.00000		0.221423	0.046091	0.001117	0.089115	0.037819	0.605435		O.K.
65										
66 Net Investment	\$23,680,894	J13	\$10,589,070	\$3,251,182	\$145,383	\$8,425,540	\$0	\$3,289,678		O.K.
67 Factor	1.00000		0.447167	0.137282	0.006138	0.271339	0.000000	0.139073		O.K.

U S WEST Communications, Inc.

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 IntraL.A.T.	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other		
	Total									(A)
13 PLANT SPEC. OPER. EXPENSE:										
14										
15 Network Support, Alloc.	\$18,510	N37	\$8,087	\$2,740	\$88	\$5,178	\$0	\$2,448	O.K.	
16 Network Support, Direct	0	Direct	0	0	0	0	0	0	O.K.	
17										
18 Total Network Support Exp.	\$18,510		\$8,087	\$2,740	\$88	\$5,178	\$0	\$2,448	O.K.	
19										
20 General Support, Alloc.	\$679,691	N30	\$121,412	\$148,769	\$3,025	\$277,363	\$0	\$131,122	O.K.	
21 General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.	
22										
23 Total General Support Exp.	\$679,691		\$121,412	\$148,769	\$3,025	\$277,363	\$0	\$131,122	O.K.	
24										
25 Central Office Eq., Alloc.	\$778,065	N31	\$181,245	\$213,794	\$4,408	\$283,976	\$0	\$114,645	O.K.	
26 Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O.K.	
27										
28 Total COE Exp.	\$778,065		\$181,245	\$213,794	\$4,408	\$283,976	\$0	\$114,645	O.K.	
29										
30 Cust. Premises Equip.	\$0	L76	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
31 Other IOT	71,194	N43	71194.38943	0	0	0	0	0	O.K.	
32 IOT Direct	0	Direct	0	0	0	0	0	0	O.K.	
33										
34 Total IOT Exp.	\$71,194		\$71,194	\$0	\$0	\$0	\$0	\$0	O.K.	
35										
36 Cable & Wire, Alloc.	\$1,307,612	N33	\$1,013,488	\$0	\$0	\$179,778	\$0	\$114,346	O.K.	
37 Cable & Wire, Direct	0	Direct	0	0	0	0	0	0	O.K.	
38										
39 Total C&WF Exp.	\$1,307,612		\$1,013,488	\$0	\$0	\$179,778	\$0	\$114,346	O.K.	
40										
41 TOTAL PLT. SPEC. OPER. EXP.	\$2,866,072		\$1,376,427	\$363,302	\$7,487	\$746,296	\$0	\$382,661	O.K.	
42										
43 TOTAL PLT. SPEC., ex SUPPORT	\$2,198,871		\$1,245,929	\$213,794	\$4,408	\$463,754	\$0	\$228,991	O.K.	

U S WEST Communications, Inc.

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 38 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
57 NON-SPECIFIC OPER. EXP.:									
58									
59 Oth. Pfl. and Equip., Alloc.	\$57,149	N18	\$29,208	\$7,348	\$151	\$13,863	\$0	\$8,563	O.K.
60 Oth. Pfl. and Equip., Direct	0	Direct	0	0	0	0	0	0	O.K.
61									
62 Total Oth. Pfl. & Equip.	\$57,149		\$29,208	\$7,348	\$151	\$13,863	\$0	\$8,563	O.K.
63									
64 Network Operations, Alloc.	\$1,124,222	N18	\$574,537	\$144,509	\$2,978	\$273,094	\$0	\$129,104	O.K.
65 Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66									
67 Total Network Oper. Exp.	\$1,124,222		\$574,537	\$144,509	\$2,978	\$273,094	\$0	\$129,104	O.K.
68									
69 Total Access Expenses	\$7,891,105	Direct	\$0	\$0	\$0	\$0	\$0	\$7,891,105	O.K.
70									
71 Depr., Support Assets	\$333,123	L23	\$59,505	\$71,933	\$1,482	\$135,938	\$0	\$94,294	O.K.
72 Depr., COE Switching	429382.7292	L44	0	312,640	0	116,753	0	0	O.K.
73 Depr., COE Operator	5532.249863	L32	0	0	1,811	0	0	3,821	O.K.
74 Depr., COE Transmission	1551621.703	L69	405,515	270,383	0	614,358	0	261,388	O.K.
75 Depr., IOT Equipment	40154.18782	L78	40,154	0	0	0	0	0	O.K.
76 Depr., C&W Facilities	1841142.28	L117	1,271,997	0	0	225,634	0	143,512	O.K.
77 Depr., PHFU	0	L147	0	0	0	0	0	0	O.K.
78									
79 Total Depreciation Expense	\$4,000,998		\$1,777,171	\$654,965	\$3,094	\$1,092,663	\$0	\$473,053	O.K.
80									
81 Amort., Tangible Assets	\$120,130	L141	\$21,531	\$25,821	\$534	\$48,988	\$0	\$23,158	O.K.
82 Amort., Intangible Assets	417.0787881	L144	194	59	1	111	0	52	O.K.
83 Other Amortization	0	Direct	0	0	0	0	0	0	O.K.
84 Direct Assigned Amort.	\$28815	Direct	148367	178823	3881	337582	0	\$159,582	O.K.
85									
86 Total Amortization Exp.	\$148,145		\$171,092	\$204,603	\$4,216	\$386,659	\$0	\$182,792	O.K.
87									
88 Total Depr. and Amort.	\$4,950,328		\$1,948,262	\$859,569	\$7,310	\$1,479,342	\$0	\$655,845	O.K.
89									
90 TOTAL NON-SPEC. OPER. EXP.	\$14,022,905		\$2,552,005	\$1,011,425	\$10,439	\$1,786,318	\$0	\$8,682,618	O.K.

U S WEST Communications, Inc.

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
104 CUSTOMER OPERATIONS EXPENSE:									
105									
106 Marketing, Allocable	\$1,167,818	N37	\$543,927	\$164,018	\$3,380	\$309,961	\$0	\$148,633	O.K.
107 Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108									
109 Total Marketing Expense	\$1,167,818		\$543,927	\$164,018	\$3,380	\$309,961	\$0	\$148,633	O.K.
110									
111 Operator Service, Alloc.	\$814,721	N61	\$814,721	\$0	\$0	\$0	\$0	\$0	O.K.
112 Operator Service, Direct	0	Direct	0	0	0	0	0	0	O.K.
113									
114 Total Operator Service	\$814,721		\$814,721	\$0	\$0	\$0	\$0	\$0	O.K.
115									
116 Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
117 Alphabetical Directory	2816.622664	(F)	0	0	2816.622664	0	0	0	O.K.
118 Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119									
120 Total Directory	\$2,820		\$0	\$0	\$2,620	\$0	\$0	\$0	O.K.
121									
122 Bus. Ofc., EU Presubscription	78427.45728	N40	\$36,629	\$11,015	\$227	\$20,816	\$0	\$8,841	O.K.
123 Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
124 Bus. Ofc., EU Access PL & All Oth	711541.1064	(H)	0	0	0	0	0	711541.1064	O.K.
125 Bus. Ofc., EU Message	217393.2649	(H)	0	0	0	0	217393.2649	0	O.K.
126 Bus. Ofc., EU Reserved	0	(I)	0	0	0	0	0	0	O.K.
127 Bus. Ofc., IX Special Access	0	(I)	0	0	0	0	0	0	O.K.
128 Bus. Ofc., IX Switched Access	0	N40	0	0	0	0	0	0	O.K.
129 Bus. Ofc., IX Billing and Collection	0	(H)	0	0	0	0	0	0	O.K.
130 Bus. Ofc., Coin Collection & Admini	198.7243861	(D)	198.7243861	0	0	0	0	0	O.K.
131 Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
132									
133 Total Business Office	\$1,007,561		\$36,728	\$11,015	\$227	\$20,816	\$217,393	\$721,382	O.K.
134									
135 Cust. Serv., Mfg. Process	\$171,629	(H)	0	0	0	0	171628.5823	0	O.K.
136 Cust. Serv., Other B&C	180255.0509	(H)	0	0	0	0	180255.0509	0	O.K.
137 Cust. Serv., CABS	0	N21	0	0	0	0	0	0	O.K.
138 Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139									
140 Total Customer Service	\$351,664		\$0	\$0	\$0	\$0	\$351,664	\$0	O.K.
141									
142 Total BO, CS, OS, Dr.	\$2,176,984		\$851,448	\$11,015	\$3,047	\$20,816	\$589,277	\$721,382	O.K.

U S WEST Communications, Inc.

***** FCC PART 68 *****		Part 38		Common	Local	Information	Common	Billing and	Other	
Operating Expenses and Taxes		IntraLATA	Apportion	Line	Switching		Transport	Collection		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
158 Other Cust. Serv., Alloc.	\$37,282	142	\$14,588	\$188	\$52	\$357	\$9,752	\$12,357	O.K.	
159 Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	O.K.	
160										
161 Total Other Cust. Serv.	\$37,282		\$14,588	\$188	\$52	\$357	\$9,752	\$12,357	O.K.	
162										
163 TOTAL CUSTOMER OPER. EXP.	\$3,382,084		\$1,408,960	\$175,221	\$6,479	\$331,133	\$579,029	\$890,272	O.K.	
164										
165 "BIG-THREE" EXPENSES:										
166										
167 Total Ptl. Specific Exp.	\$2,888,072	41	\$1,378,427	\$383,302	\$7,487	\$748,286	\$0	\$382,581	O.K.	
168 Total Ptl. Non-specific Exp.	\$872,478.97	62 + 67 + 68	\$837,43	151858	3129	28877	0	\$828772	O.K.	
169 Total Customer Operations	3382083.98	153	1408960.373	175221.3821	6478.717798	331133.2888	579028.9989	880272.1443	O.K.	
170										
171 TOTAL "BIG THREE" EXPENSES	\$18,310,643		\$3,390,130	\$890,380	\$17,096	\$1,364,408	\$579,029	\$8,289,805	O.K.	
172										
173 CORPORATE OPERATIONS EXPENSE:										
174										
175 Exec. and Planning, Alloc.	\$248,839	N64	\$55,320	\$11,266	\$279	\$22,284	\$8,448	\$151,232	O.K.	
176 Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O.K.	
177										
178 Total Exec. and Planning	\$248,839		\$55,320	\$11,266	\$279	\$22,284	\$8,448	\$151,232	O.K.	
179										
180 Admin. & General, Allocable	\$3,835,882	N64	\$848,311	\$172,957	\$4,283	\$341,817	\$145,081	\$2,322,283	O.K.	
181 Admin. & General, Direct	19470	Direct	4311	878	22	1735	736	11788	O.K.	
182										
183 Total Admin. and Gen.	\$3,855,182		\$853,622	\$173,835	\$4,305	\$343,552	\$145,797	\$2,334,051	O.K.	
184										
185 TOTAL CORPORATE OPERATIO	\$4,108,001		\$908,942	\$185,101	\$4,584	\$365,816	\$155,245	\$2,485,313	O.K.	
186										
187 NON-INCOME TAXES:										
188										
189 Non-income Taxes, Allocable	\$808,720	N37	\$375,741	\$113,302	\$2,335	\$214,119	\$0	\$101,234	O.K.	
190 Non-income Taxes, Direct	-4836	Direct	-2252	-879	-14	-1283	0	-807	O.K.	
191									O.K.	
192										
193 Total Non-income Taxes	\$801,885		\$373,489	\$112,823	\$2,321	\$212,836	\$0	\$100,817	O.K.	
194										
195 TOTAL OPER. EXP. AND TAXES	\$25,187,858		\$8,820,823	\$1,847,672	\$31,308	\$3,422,389	\$734,274	\$12,811,381	O.K.	

U S WEST Communications, Inc.

----- FCC PART 69 ----- InterLATA Revenue Requirement Summary		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Net Investment	\$20,368,824	Q62	\$15,024,813	\$2,749,145	\$0	\$2,521,023	\$0	\$73,844	O.K.
14	Rate of Return	10.31%	D18	10.31%	10.31%	10.31%	10.31%	10.31%	10.31%	O.K.
15										
16	Return on Rate Base	\$2,100,028		\$1,549,058	\$283,437	\$0	\$259,917	\$0	\$7,613	O.K.
17										
18	AFUDC	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19	ITC Amortization	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
20	Other Return Adjustments	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
21										
22	Net Return	\$2,100,028		\$1,549,058	\$283,437	\$0	\$259,917	\$0	\$7,613	O.K.
23										
24	Interest Expense	\$882,211	T87	\$81085.1382	\$8027.75434	\$0	\$0723.2472	\$0	\$284.473057	O.K.
25	Capitalized Payroll Taxes	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
26	Depreciation Adjustment	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
27	Other Income Adjustments	\$43,378	Direct	\$32,662	\$5,587	\$0	\$4,967	\$0	\$141	O.K.
28										
29	After Tax Income	\$1,404,437		\$1,038,281	\$189,822	\$0	\$174,227	\$0	\$5,107	O.K.
30										
31	State Income Taxes	\$0	29	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
32	Federal Income Taxes	\$770,961	29	\$68,314	\$104,202	\$0	\$5,641	\$0	\$2,804	O.K.
33	Operating Expenses and Taxes	\$11209146.49	U195	\$7810030.288	\$1529844.412	\$5863.380525	\$1321989.446	\$500858.3922	\$40578.21786	2.39473206
34	Uncollectibles	\$441	Direct	\$441	\$0	\$0	\$0	\$0	\$0	O.K.
35	Other Revenue Adjustments	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
36										
37	Base for Gross Receipts Tax	\$14080133.44	18+31+32+33	\$927402.712	\$1917483.289	\$5863.380525	\$1677528.121	\$500858.3922	\$50995.16393	2.380298221
38										
39	Gross Receipts Tax	\$21178	37	\$14830	\$2864	\$0	\$2523	\$753	\$77	O.K.
40										
41										
42	TOTAL REVENUE REQUIREMEN	\$14,101,750		\$9,942,774	\$1,920,367	\$5,872	\$1,680,051	\$501,811	\$51,072	2.38029822
43										
44										

U S WEST Communications, Inc.

***** PCC PART 88 ***** InterLATA Investment Summary		Part 88 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 Land and Support Assets	\$3,075,920	R25	\$3,697,948	\$2,286,967	\$0	\$2,033,136	\$0	\$57,868	O.K.	
14										
15 Central Office Equipment	\$18,628,016	R70	\$7,516,804	\$5,305,282	\$0	\$3,445,333	\$0	\$58,618	O.K.	
16 Info. Term./Orig. Equipment	\$64828.8874	R78	\$64,829	0	0	0	0	0	O.K.	
17 Cable and Wire Facilities	\$4,166,481	R117	\$2,619,790	0	0	1,271,098	0	75,823	O.K.	
18										
19 Total COE, IOT, C&WF	\$51,357,326		\$41,201,382	\$5,305,282	\$0	\$4,716,431	\$0	\$134,241	O.K.	
20										
21 Total Tangible Assets	\$411,114	R141	\$188,503	\$116,288	\$0	\$103,351	\$0	\$2,942	O.K.	
22										
23 Total Tele. Plt. ex Intang.	\$59,844,390		\$45,087,844	\$7,708,517	\$0	\$6,852,948	\$0	\$195,051	O.K.	
24 Total Intangible Assets	7,971	R144	6,022	1,018	0	805	0	26	O.K.	
25										
26 Total Plant in Service	\$59,852,331		\$45,093,866	\$7,709,535	\$0	\$6,853,653	\$0	\$195,077	O.K.	
27 Total Plt. Held Future Use	0	R147	0	0	0	0	0	0	O.K.	
28 Total ST PUC	0	R183	0	0	0	0	0	0	O.K.	
29 Total LT PUC	0	R184	0	0	0	0	0	0	O.K.	
30 Total Tel. Plt. Adjust.	0	R189	0	0	0	0	0	0	O.K.	
31										
32 TOTAL TELEPHONE PLANT	\$59,852,331		\$45,093,866	\$7,709,535	\$0	\$6,853,653	\$0	\$195,077	O.K.	
33										
34 less:										
35 Accum. Depr., Plt. in Serv.	\$6,846,616	S23	\$8,393,210	4,222,241	0	3,919,498	0	111,868	O.K.	
36 Accum. Depr. PHFU	0	S27	0	0	0	0	0	0	O.K.	
37 Accum. Amort. Tangible Plt.	206,605	S28	155,326	28,285	0	23,350	0	965	O.K.	
38 Accum. Amort. Intangibles	2,879	S29	2,175	368	0	327	0	9	O.K.	
39 Accum. Amort. Other	0	S30	0	0	0	0	0	0	O.K.	
40 Accum. Def. Inc. Taxes, Net	2,964,387	S47	1,772,184	754,408	0	427,788	0	9,977	O.K.	
41										
42 plus:										
43 Other Assets	(23,157)	Direct	(17,447)	(2,683)	0	(2,652)	0	(75)	O.K.	
44										
45 NET TELEPHONE PLANT	\$20,009,705		\$14,753,513	\$2,703,270	\$0	\$2,480,239	\$0	\$72,893	O.K.	
46 plus:										
47 Class B RTS Stock	0	R171	0	0	0	0	0	0	O.K.	
48 Materials and Supplies	55,904	R173	42,187	7,129	0	8,337	0	180	O.K.	
49 Cash Working Capital	303,315	R175	229,142	38,747	0	34,448	0	980	O.K.	
50 Equal Access Investment	0	R177	0	0	0	0	0	0	O.K.	
51										
52 NET INVESTMENT	\$20,368,824		\$15,024,613	\$2,748,145	\$0	\$2,521,023	\$0	\$73,844	O.K.	
53										

U S WEST Communications, Inc.

***** FCC PART 68 ***** InterLATA Investment Detail		Part 38 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	LAND AND SUPPORT ASSETS:									
14										
15	Land Assets, Message	\$138,257	T28	\$63,308	\$39,152	\$0	\$34,807	\$0	\$991	O.K.
16	Land Assets, Private Line	892	T28	408,448,1223	282,890,628	0	224,563,6114	0	8,391,612,495	O.K.
17										
18	Total Land Assets	\$139,149		\$63,716	\$39,405	\$0	\$35,031	\$0	\$997	O.K.
19										
20	Support Assets, Message	7903981.563	T28	\$3,619,218	\$2,238,277	\$0	\$1,989,850	\$0	\$56,638	O.K.
21	Support Assets, Private Line	32785.90816	T28	18,014	9,285	0	8,255	0	235	O.K.
22										
23	Total Support Assets	\$7,938,770		\$3,634,232	\$2,247,562	\$0	\$1,998,105	\$0	\$56,571	O.K.
24										
25	Total Land and Supp. Assets	\$8,076,920		\$3,697,948	\$2,286,967	\$0	\$2,033,136	\$0	\$57,668	O.K.
26										
27	CENTRAL OFFICE EQUIPMENT:									
28										
29	Operator Sys., DA	\$0	(F)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30	Operator Sys., Other	4	(I)	0	0	0	0	0	4	O.K.
31										
32	Total Operator Systems	\$4		\$0	\$0	\$0	\$0	\$0	\$4	O.K.
33										
34	Tandem Switching	\$814,272	(G)	\$0	\$0	\$0	\$814,272	\$0	\$0	O.K.
35	Tandem Assigned	9,552	Direct	0	0	0	9,552	0	0	O.K.
36										
37	Total Tandem Switching	\$823,824		\$0	\$0	\$0	\$823,824	\$0	\$0	O.K.
38										
39	Local Switching	\$5,151,072	(E)	\$0	\$5,151,072	\$0	\$0	\$0	\$0	O.K.
40	Local Assigned	70,747	Direct	0	70,747	0	0	0	0	O.K.
41										
42	Total Local Switching	\$5,221,819		\$0	\$5,221,819	\$0	\$0	\$0	\$0	O.K.
43										
44	Total Switching	\$6,045,643		\$0	\$5,221,819	\$0	\$823,824	\$0	\$0	O.K.

U S WEST Communications, Inc.

***** FCC PART 88 ***** InterLATA Investment Detail		Part 38 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58	COE Exch. Trunk	\$98,608	Direct	\$0	\$83,443	\$0	\$13,165	\$0	\$0	O.K.
59	COE Exch. Line - Message	7,778,137	(D)	7778138.641	0	0	0	0	0	O.K.
60	COE Exch. Line - PL etc.	13,438	(I)	0	0	0	0	0	13438.28878	O.K.
61	COE Exch. Line - Assigned	38,734	Direct	38867	0	0	0	0	87	O.K.
62	COE Interexchange, Message	2,208,941	(G)	0	0	0	2208940.898	0	0	O.K.
63	COE Interexchange, PL	44,487	(I)	0	0	0	0	0	44488.8883	O.K.
64	COE Interexchange, Assigned	27,871	(G)	0	0	0	27228	0	842	O.K.
65	COE H/R Message	367,349	(G)	0	0	0	367348.3182	0	0	O.K.
66	COE H/R Assigned	4,825	Direct	0	0	0	4825	0	0	O.K.
67										
68	Total COE Transmission	\$10,880,370		\$7,816,804	\$83,443	\$0	\$2,821,509	\$0	\$58,814	O.K.
69										
70	Total Central Office Equip.	\$18,626,018		\$7,816,804	\$5,305,282	\$0	\$3,445,333	\$0	\$58,815	O.K.
71										
72	IOT EQUIPMENT:									
73										
74	Public Telephone	\$560,118	T43	\$560,118	\$0	\$0	\$0	\$0	\$0	O.K.
75	Coinless Pay Phone	4,710	(D)	4,710	0	0	0	0	0	O.K.
76	Customer Premises Equipment	0	T80	0	0	0	0	0	0	O.K.
77										
78	Total IOT Equipment	\$564,829		\$564,829	\$0	\$0	\$0	\$0	\$0	O.K.
79										
80	CABLE AND WIRE FACILITIES:									
81										
82	Exchange PL and WATS	\$58,363	(I)	\$0	\$0	\$0	\$0	\$0	\$58,363	O.K.
83	Exchange Message	32,622,963	(D)	32,622,963	0	0	0	0	0	O.K.
84	Exchange Assigned	162,471	Direct	162191	0	0	0	0	280	O.K.
85										
86	Total Exchange Line C&WF	\$32,841,798		\$32,785,154	\$0	\$0	\$0	\$0	\$58,643	O.K.
87										
88	Exchange Trunk, Message	\$34,608	Direct	\$34,608	\$0	\$0	\$0	\$0	\$0	O.K.
89	Exchange Trunk, PL	1,295	Direct	0	0	0	0	0	1,295	O.K.
90										
91	Total Exchange Trunk C&WF	\$35,901		\$34,608	\$0	\$0	\$0	\$0	\$1,295	O.K.
92										
93	Interexchange Message	\$1,093,368	(G)	\$0	\$0	\$0	\$1,093,368	\$0	\$0	O.K.
94	Interexchange PL, WATS	17,433	(I)	0	0	0	0	0	17,433	O.K.
95	Interexchange Assigned	13,144	(G)	0	0	0	12,882	0	262	O.K.
96										
97	Total Interexchange C&WF	\$1,123,946		\$0	\$0	\$0	\$1,106,250	\$0	\$17,685	O.K.

U S WEST Communications, Inc.

***** FCC PART 69 ***** InterLATA Investment Detail		Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
111	H/R C&WF, Message	\$162,701	(G)	\$0	\$0	\$0	\$162,701	\$0	\$0	O.K.
112	H/R C&WF, WATS	0	(I)	0	0	0	0	0	0	O.K.
113	H/R C&WF, Assigned	2,137	Direct	0	0	0	2,137	0	0	O.K.
114										
115	Total Host/Remote C&WF	\$164,838		\$0	\$0	\$0	\$164,838	\$0	\$0	O.K.
116										
117	Total Cable and Wire Facil.	\$34,166,481		\$32,819,760	\$0	\$0	\$1,271,068	\$0	\$75,623	O.K.
118										
119	TANGIBLE ASSETS:									
120										
121	Land and Support Leases	\$410,258	T28	\$187,868	\$116,178	\$0	\$103,284	\$0	\$2,940	O.K.
122										
123	COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124	COE Tandem Switching Leases	0	34	0	0	0	0	0	0	O.K.
125	COE Local Switching Leases	0	38	0	0	0	0	0	0	O.K.
126	COE Transmission Leases	0	68	0	0	0	0	0	0	O.K.
127										
128	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
129										
130	IOT Equipment Leases	\$0	78	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
131										
132	C&WF Leases	\$0	117	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
133										
134	Total Capital Leases	\$410,258		\$187,868	\$116,178	\$0	\$103,284	\$0	\$2,940	O.K.
135										
136	Leasehold Impr., Alloc.	\$856	T37	\$647	\$109	\$0	\$97	\$0	\$3	O.K.
137	Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	O.K.
138										
139	Total Leasehold Improvements	\$856		\$647	\$109	\$0	\$97	\$0	\$3	O.K.
140										
141	Total Tangible Assets	\$411,114		\$188,503	\$116,286	\$0	\$103,381	\$0	\$2,942	O.K.
142										
143										
144	TOTAL INTANGIBLE ASSETS	\$7,971	T37	\$6,022	\$1,018	\$0	\$905	\$0	\$28	O.K.
145										
146										
147	PROPERTY HELD FOR FUTURE	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

U S WEST Communications, Inc.

***** FCC PART 69 ***** InterLATA Investment Detail		Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
161	PLANT UNDER CONSTRUCTION:									
162										
163	Short-term	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
164	Long-term	0	T46	0	0	0	0	0	0	O.K.
165										
166	Total P/L Under Const.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
167										
168										
169	TELEPHONE PLANT ADJUSTME	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170										
171	CLASS B RTB STOCK	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172										
173	MATERIALS AND SUPPLIES	\$65,804	T37	\$42,157	\$7,129	\$0	\$6,337	\$0	\$180	O.K.
174										
175	CASH WORKING CAPITAL	\$303,315	T37	\$229,142	\$36,747	\$0	\$34,446	\$0	\$980	O.K.
176										
177	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

U S WEST Communications, Inc.

***** FCC PART 66 *****										
InterLATA										
Reserves and Deferrals										
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	ACCUM. DEPRECIATION, TPIS:									
14										
15	Support Assets	\$3,050,387	T28	\$1,398,787	\$863,619	\$0	\$787,944	\$0	\$21,858	O.K.
16	COE Switching	3,678,748	R44	0	3,175,728	0	501,020	0	0	O.K.
17	COE Operator	3	R32	0	0	0	0	0	3	O.K.
18	COE Transmission	6,995,459	R88	5,188,283	55,170	0	1,733,272	0	38,754	O.K.
19	IOT Equipment	317,885	R78	317,885	0	0	0	0	0	O.K.
20	Cable and Wire Facilities	21,803,189	R117	20,758,452	0	0	803,890	0	47,827	O.K.
21	Other Plant	896,287	T37	754,184	127,525	0	113,371	0	3,227	O.K.
22										
23	Total Accum. Depr., TPIS	\$36,646,618		\$28,393,210	\$4,222,241	\$0	\$3,919,496	\$0	\$111,668	O.K.
24										
25	ACCUM. AMORTIZATION:									
26										
27	Accum. Depreciation, PHPU	0	T37	90	90	90	90	90	90	O.K.
28	Accum. Amort., Tangible Inv.	208,805	T37	155,328	28,285	0	23,380	0	685	O.K.
29	Accum. Amort., Intang. Inv.	2,879	T37	2,175	368	0	327	0	9	O.K.
30	Accum. Amort., Other	0	T37	0	0	0	0	0	0	O.K.
31										
32	Total Accum. Amortization	\$206,454		\$157,601	\$28,633	\$0	\$23,677	\$0	\$674	O.K.
33										
34	Total Accum. Depr./Amort.	\$36,853,101		\$28,550,711	\$4,248,673	\$0	\$3,943,174	\$0	\$112,342	O.K.
35										
36										
37	ACCUM. DEF. INC. TAXES, NET:									
38										
39	Support Assets	\$678,280	T28	\$309,654	\$191,503	\$0	\$170,248	\$0	\$4,846	O.K.
40	COE Switching	678,594	R44	0	506,987	0	82,606	0	0	O.K.
41	COE Operator	0	R32	0	0	0	0	0	0	O.K.
42	COE Transmission	695,095	R88	439,658	4,693	0	147,447	0	3,297	O.K.
43	IOT Equipment	81,050	R78	81,050	0	0	0	0	0	O.K.
44	Cable and Wire Fac.	1,187,833	R117	1,112,503	0	0	43,087	0	2,982	O.K.
45	Unclassified	(225,255)	T37	(170,171)	(28,775)	0	(28,581)	0	(728)	O.K.
46										
47	Total Accum. Def. Inc. Taxes	\$2,964,367		\$1,772,194	\$754,409	\$0	\$427,768	\$0	\$9,977	O.K.

U S WEST Communications, Inc.

***** FCC PART 88 ***** Apportionment Factors		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Central Office Equipment	\$16,826,016	R70	\$7,616,804	\$5,305,262	\$0	\$3,446,333	\$0	\$86,618	O.K.
14	Info. Orig./Term. Eqpt.	664,829	R78	664,829	0	0	0	0	0	O.K.
15	C&W Facilities	34,186,481	R117	32,819,780	0	0	1,271,098	0	0	O.K.
16					0	0		0	75,623	O.K.
17	Total	\$51,367,328		\$41,201,392	\$5,305,262	\$0	\$4,716,431	\$0	\$134,241	O.K.
18	Factor	1.000000		0.802250	0.103301	0.000000	0.091898	0.000000	0.002614	O.K.
19										
20	Sum: Sw., Trans., Other	\$10,156,934	17	\$0	\$5,305,262	\$0	\$4,716,431	\$0	\$134,241	O.K.
21	Factor	1.000000		0.000000	0.522381	0.000000	0.464401	0.000000	0.013216	O.K.
22										
23	Central Office Equipment	\$16,826,016	R70	\$7,616,804	\$5,305,262	\$0	\$3,446,333	\$0	\$86,618	O.K.
24	Info. Orig./Term. Eqpt.	664,829	R78	664,829	0	0	0	0	0	O.K.
25	C&W Facilities	1,843,613	R117-83	186,797	0	0	1,271,098	0	0	O.K.
26					0	0		0	75,623	O.K.
27	Total	\$18,734,363		\$8,578,430	\$5,305,262	\$0	\$4,716,431	\$0	\$134,241	O.K.
28	Factor	1.000000		0.457898	0.283183	0.000000	0.251783	0.000000	0.007195	O.K.
29										
30	General Support Facilities	\$6,076,620	R25	\$3,697,948	\$2,296,967	\$0	\$2,033,138	\$0	\$37,888	O.K.
31	Central Office Equipment	16,826,016	13	7,616,804	5305262.045	0	3445332.831	0	68617.83408	O.K.
32	Info. Orig./Term. Eqpt.	664,829	14	664,829	0	0	0	0	0	O.K.
33	C&W Facilities	34,186,481	15	32,819,790	0	0	1271087.872	0	0	O.K.
34	Equal Access Investment	0	R177	0	0	0	0	0	78622.96967	O.K.
35					0	0		0	0	O.K.
36	Total	\$58,433,245		\$44,899,341	\$7,592,229	\$0	\$6,748,667	\$0	\$182,106	O.K.
37	Factor	1.000000		0.756466	0.127744	0.000000	0.113586	0.000000	0.003232	O.K.
38										
39	Sum: Com. Ln., Sw., Trans.	\$58,241,137	33	\$44,899,341	\$7,592,229	\$0	\$6,748,667	\$0	\$182,106	O.K.
40	Factor	1.000000		0.757908	0.128156	0.000000	0.113834	0.000000	0.003232	O.K.
41										
42	COE Cat. 2 Factor	1.000000	Direct	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	O.K.
43	IOT Cat. 1 Factor	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
44										
45	Total TPIS	\$58,852,331	Q26	\$45,093,886	\$7,709,535	\$0	\$6,853,823	\$0	\$186,077	O.K.
46	Factor	1.000000		0.753419	0.128809	0.000000	0.114513	0.000000	0.003236	O.K.

U S WEST Communications, Inc.

----- FCC PART 69 ----- Apportionment Factors		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
80	Interstate Equiv. Factor	0.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
81	Wtd. Std. Work Seconds	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.003000	0.000000	O.K.
82						\$3,837	\$478,500	\$327,778	\$18,187	1.424914287
83	"BIG THREE" Expenses	84,383,304	U171	\$3,048,580	\$820,430	0.000873	0.109148	0.074609	0.003887	3.24338E-07
84	Factor	1.000000		0.893225	0.118480					
86						0	2521022.528	0	73843.83387	O.K.
86	Net Investment	2038824.19	P13	18024812.74	2749145.498	0.000000	0.123769	0.000000	0.003825	O.K.
87	Factor	1.000000		0.737638	0.134968					

Other & B&C should not be included in formula.
Other & B&C should not be included in formula.

U S WEST Communications, Inc.

----- FCC PART 69 ----- Operating Expenses and Taxes		Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	PLANT SPEC. OPER. EXPENSE:									
14										
15	Network Support, Alloc.	\$16,424	T37	\$12,407	\$2,098	\$0	\$1,885	\$0	\$53	O.K.
16	Network Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
17										
18	Total Network Support Exp.	\$16,424		\$12,407	\$2,098	\$0	\$1,885	\$0	\$53	O.K.
19										
20	General Support, Alloc.	\$572,174	T30	\$261,988	\$162,030	\$0	\$144,047	\$0	\$4,100	O.K.
21	General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
22										
23	Total General Support Exp.	\$572,174		\$261,988	\$162,030	\$0	\$144,047	\$0	\$4,100	O.K.
24										
25	Central Office Eq., Alloc.	\$460,018	T31	\$216,280	\$146,789	\$0	\$95,327	\$0	\$1,622	O.K.
26	Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O.K.
27										
28	Total COE Exp.	\$460,018		\$216,280	\$146,789	\$0	\$95,327	\$0	\$1,622	O.K.
29										
30	Cust. Premises Equip.	0	R78	0	0	0	0	0	0	O.K.
31	Other IOT	\$4,352	T43	\$4351.89057	0	0	0	0	0	O.K.
32	IOT Direct	0	Direct	0	0	0	0	0	0	O.K.
33										
34	Total IOT Exp.	\$4,352		\$4,352	0	0	0	0	0	O.K.
35										
36	Cable & Wire, Alloc.	\$1,388,036	T33	\$1,342,930	\$0	\$0	\$52,011	\$0	\$3,094	O.K.
37	Cable & Wire, Direct	0	Direct	0	0	0	0	0	0	O.K.
38										
39	Total C&WF Exp.	\$1,388,036		\$1,342,930	\$0	\$0	\$52,011	\$0	\$3,094	O.K.
40										
41	TOTAL PLT. SPEC. OPER. EXP.	\$2,641,004		\$1,927,967	\$310,917	\$0	\$293,250	\$0	\$8,889	O.K.
42										
43	TOTAL PLT. SPEC., ex SUPPORT	\$1,952,408		\$1,653,562	\$146,789	\$0	\$147,339	\$0	\$4,716	O.K.

U S WEST Communications, Inc.

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
57	NON-SPECIFIC OPER. EXP.:									
58										
59	Oh. Pr. and Equip., Alloc.	\$48,448	T18	\$38,888	\$5,004	\$0	\$4,448	\$0	\$127	O.K.
60	Oh. Pr. and Equip., Direct	0	Direct	0	0	0	0	0	0	O.K.
61										
62	Total Oh. Pr. & Equip.	\$48,448		\$38,888	\$5,004	\$0	\$4,448	\$0	\$127	O.K.
63										
64	Network Operations, Alloc.	\$954,094	T18	\$785,421	\$98,559	\$0	\$87,820	\$0	\$2,494	O.K.
65	Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66										
67	Total Network Oper. Exp.	\$954,094		\$785,421	\$98,559	\$0	\$87,820	\$0	\$2,494	O.K.
68										
69	Total Access Expense	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70										
71	Depr., Support Assets	\$290,428	R23	\$128,407	\$79,413	\$0	\$70,599	\$0	\$2,009	O.K.
72	Depr., COE Switching	481,877	R44	0	416,040	0	65,837	0	0	O.K.
73	Depr., COE Operator	0	R32	0	0	0	0	0	0	O.K.
74	Depr., COE Transmission	727,433	R68	\$37,430	5,737	0	190,237	0	4,030	O.K.
75	Depr., IOT Equipment	51,833	N78	51,833	0	0	0	0	0	O.K.
76	Depr., C&W Facilities	1,754,830	R117	1,686,488	0	0	68,278	0	3,884	O.K.
77	Depr., PHFU	0	R147	0	0	0	0	0	0	O.K.
78										
79	Total Depreciation Expense	\$3,296,001		\$2,403,138	\$501,190	\$0	\$381,750	\$0	\$8,823	O.K.
80										
81	Amort., Tangible Assets	\$101,128	R141	\$48,389	\$28,605	\$0	\$25,430	\$0	\$724	O.K.
82	Amort., Intangible Assets	354	R144	287	45	0	40	0	1	O.K.
83	Other Amortization	0	Direct	0	0	0	0	0	0	O.K.
84	Direct Assigned Amort.	416,872	Direct	191575	117991	0	104828	0	\$2,978	O.K.
85										
86	Total Amortization Exp.	\$518,353		\$238,211	\$146,341	\$0	\$130,098	\$0	\$3,703	O.K.
87										
88	Total Depr. and Amort.	\$3,814,354		\$2,641,349	\$647,531	\$0	\$511,848	\$0	\$13,826	O.K.
89										
90	TOTAL NON-SPEC. OPER. EXP.	\$4,816,893		\$3,445,835	\$751,094	\$0	\$803,917	\$0	\$16,246	O.K.

U S WEST Communications, Inc.

***** FCC PART 98 *****		Part 98		Common	Local	Information	Common	Billing and	Other	
Operating Expenses and Taxes		InterLATA	Apportion	Line	Switching		Transport	Collection		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
104	CUSTOMER OPERATIONS EXPENSE:									
106	Marketing, Allocable	\$404,215	T37	\$305,388	\$81,636	\$0	\$45,905	\$0	\$1,307	O.K.
107	Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108	Total Marketing Expense	\$404,215		\$305,388	\$81,636	\$0	\$45,905	\$0	\$1,307	O.K.
111	Operator Service, Alloc.	\$1,123	T81	\$1,123	\$0	\$0	\$0	\$0	\$0	O.K.
112	Operator Service, Direct	0	Direct	0	0	0	0	0	0	O.K.
113	Total Operator Service	\$1,123		\$1,123	\$0	\$0	\$0	\$0	\$0	O.K.
116	Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
117	Alphabetical Directory	3,733	(F)	0	0	3732.582335	0	0	0	O.K.
118	Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119	Total Directory	\$3,733		\$0	\$0	\$3,733	\$0	\$0	\$0	O.K.
122	Bus. Ofc., EU Presubscription	1818.88112	T40	\$1,227	\$207	\$0	\$184	\$0	\$0	O.K.
123	Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
124	Bus. Ofc., EU Access PL & All Cch	390.634839	(H)	0	0	0	0	0	390.634839	O.K.
125	Bus. Ofc., EU Message	34087.44291	(H)	0	0	0	0	34087.44291	0	O.K.
126	Bus. Ofc., EU Reserved	0	(I)	0	0	0	0	0	0	O.K.
127	Bus. Ofc., IX Special Access	1591.041312	(I)	0	0	0	0	0	1591.041312	O.K.
129	Bus. Ofc., IX Switched Access	1619.501332	T40	1,227	208	0	185	0	0	O.K.
129	Bus. Ofc., IX Billing and Collection	65642.19739	(H)	0	0	0	0	65642.19739	0	O.K.
130	Bus. Ofc., Coin Collection & Admini	4135.926545	(D)	4135.926545	0	0	0	0	0	O.K.
131	Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
132	Total Business Office	\$109,085		\$6,690	\$415	\$0	\$369	\$99,740	\$1,982	O.K.
135	Cust. Serv., Msg. Process	\$13,100	(H)	0	0	0	0	13100.49037	0	O.K.
136	Cust. Serv., Other B&C	205861.5158	(H)	0	0	0	0	205861.5158	0	O.K.
137	Cust. Serv., CABS	100939	T21	0	\$2414.8186	0	4897.11704	0	1326.264385	O.K.
138	Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
140	Total Customer Service	\$319,420		\$0	\$52,415	\$0	\$46,867	\$219,082	\$1,326	O.K.
141	Total BO, CS, OS, Dir.	\$433,370		\$7,713	\$52,829	\$3,733	\$46,996	\$318,822	\$3,308	O.K.

U S WEST Communications, Inc.

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 38 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
188 Other Cust. Serv., Alloc.	\$12,178	142	\$217	\$1,484	\$105	\$1,319	\$8,957	\$93	O.K.	
189 Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	O.K.	
190										
191 Total Other Cust. Serv.	\$12,178		\$217	\$1,484	\$105	\$1,319	\$8,957	\$93	O.K.	
192										
193 TOTAL CUSTOMER OPER. EXP.	\$848,781		\$313,297	\$105,849	\$3,837	\$94,190	\$327,779	\$4,707	O.K.	
194										
195 "BIG-THREE" EXPENSES:										
196										
197 Total PR Specific Exp.	\$2,641,004	41	\$1,827,987	\$310,917	\$0	\$293,250	\$0	\$8,989	O.K.	
198 Total PR Non-specific Exp.	1002538.789	82 + 67 + 69	804298	103583	0	82089	0	2820	O.K.	
199 Total Customer Operations	\$49790.8873	183	\$13297.0754	\$105949.3511	\$3837.418097	\$4190.00075	\$27779.9257	\$707.438379	O.K.	
200										
201 TOTAL "BIG THREE" EXPENSES	\$4,383,304		\$3,045,550	\$520,430	\$3,837	\$479,509	\$327,779	\$18,197	1.424814287	
202										
203 CORPORATE OPERATIONS EXPENSE:										
204										
205 Exec. and Planning, Alloc.	\$141,418	T84	\$98,034	\$16,752	\$124	\$15,435	\$10,551	\$521	O.K.	
206 Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O.K.	
207										
208 Total Exec. and Planning	\$141,418		\$98,034	\$16,752	\$124	\$15,435	\$10,551	\$521	O.K.	
209										
210 Adm. & General, Allocable	\$2,171,132	T84	\$1,505,084	\$257,192	\$1,896	\$236,989	\$161,985	\$8,004	O.K.	
211 Adm. & General, Direct	7,277	Direct	5045	862	6	794	543	27	O.K.	
212										
213 Total Adm. and Gen.	\$2,178,409		\$1,510,129	\$258,054	\$1,902	\$237,783	\$162,528	\$8,031	O.K.	
214										
215 TOTAL CORPORATE OPERATIO	\$2,319,827		\$1,608,164	\$274,806	\$2,028	\$253,198	\$173,079	\$8,553	O.K.	
216										
217 NON-INCOME TAXES:										
218										
219 Non-income Taxes, Allocable	\$883,850	T37	\$516,620	\$87,358	\$0	\$77,662	\$0	\$2,210	O.K.	
220 Non-income Taxes, Direct	(2,188)	Direct	-1653	-280	0	-248	0	-8	O.K.	1
221										
222 Total Non-income Taxes	\$881,662		\$514,967	\$87,078	\$0	\$77,414	\$0	\$2,202	O.K.	
223										
224 TOTAL OPER. EXP. AND TAXES	\$11,208,148		\$7,810,030	\$1,529,844	\$5,863	\$1,321,909	\$500,856	\$40,578	2.39473206	

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME U S WEST Communications, Inc.
 PERIOD ADDRESSED ENDING DECEMBER 31, 1998
 RUN DATE AND TIME 28-Jun-98 03:27:20 PM

NOTES: SEE SHEET "G" TO INPUT PART 38 ALLOCATION FACTORS.

***** FCC PART 38 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
PLANT INVESTMENT DETAIL:										
21 Land, Allocable	1,328,590	--	--	--	--	--	--	--	--	
22 Land, Direct	13,848	--	10,570	882	1,900	10	486	3,278	0	
23 Motor Vehicles	3,745,886	--	--	--	--	--	--	--		
24 Aircraft	0	--	--	--	--	--	--	--		
25 Special Purpose Vehicles	0	--	--	--	--	--	--	--		
26 Garage Work Equipment	35,350	--	--	--	--	--	--	--		
27 Other Work Equipment	4,920,326	--	--	--	--	--	--	--		
28 Buildings, Allocable	56,710,808	--	--	--	--	--	--	--		
29 Buildings, Direct	789,855	--	802,896	50,314	108,368	553	27,724	186,969	0	
30 Furniture	270,362	--	--	--	--	--	--	--		
31 Office Equipment	1,732,780	--	--	--	--	--	--	--		
32 General Purpose Computers	6,249,912	--	--	--	--	--	--	--		
33 CAT 1 Oper. Sys., TSPS	0	--	--	--	--	--	--	--		
34 CAT 1 Oper. Sys., Other TSPS	0	--	--	--	--	--	--	--		
35 CAT 1 Oper. Sys., Aux. Pcs.	548,246	--	--	--	--	--	--	--		
36 CAT 1 Oper. Sys., Other	4,954	--	2,830	4	2,320	0	0	2,324	0	
37 CAT 2 Tandem Sw. Allocable	7,507,180	--	--	--	--	--	--	--		
38 CAT 2 Tandem Sw. Direct	55,695	--	24,339	9,552	21,804	0	0	31,356	0	
39 CAT 3 Local Sw. Allocable	100,276,348	--	--	--	--	--	--	--		
40 CAT 3 Local Sw. Direct	1,059,062	--	934,428	70,747	53,907	0	0	124,654	0	
41 CAT 4.12 Exchange Trunk	8,416,946	--	--	--	--	--	--	--		
42 CAT 4.12 Exch. Tr. Direct	23,251,530	--	20,059,206	6,031	3,157	12,592	3,170,543	3,192,324	0	
43 CAT 4.13 Exch. Ln. Msg., PL & WA	57,100,222	--	--	--	--	--	--	--		
44 Reserved	0	--	--	--	--	--	--	--		
45 CAT 4.13 Direct	625,607	--	551,817	38,534	29,362	200	5,894	73,990	0	
46 CAT 4.23 Message, PL & WATS	27,402,184	--	--	--	--	--	--	--		
47 Reserved	0	--	--	--	--	--	--	--		
48 CAT 4.23 Direct	188,285	--	(1)	27,229	111,832	642	48,793	188,268	0	
49 CAT 4.3 H/R Message	2,567,440	--	--	--	--	--	--	--		
50 CAT 4.3 WATS	0	--	0	0	0	0	0	0	0	
51 CAT 4.3 Direct	15,848	--	6,144	4,825	4,977	0	0	9,802	0	
52 CAT 1 Other IOT Equipment	3,931,050	--	--	--	--	--	--	--		
53 CAT 1 Coinless Pay Phones	42,692	--	36,002	2,775	2,115	0	0	4,890	0	

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

U S WEST Communications, Inc.
ENDING DECEMBER 31, 1988

----- FCC PART 36 -----		TOTAL COMPANY	Source/ Allocator	Intrastate				TOTAL INTRASTATE		
				Interstate and Other	Message Telephone Service		Private Line			
(A)	(B)	(C)	(D)	InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)	(I)		
70	CAT 2 CP Equipment	0	--	0	0	0	0	0	0	0
71	Reserved	0	--	--	--	--	--	--	--	
72	Reserved	0	--	--	--	--	--	--	--	
73	CAT 1.3 Joint Meg., Cat. 1.1 & 1.2	239,489,033	--	--	--	--	--	--	--	
74	Other CAT 1 CBWF	2,824,782	--	2,314,448	161,638	123,163	835	24,670	310,304	0
75	CAT 2 CBWF	2,348,483	--	--	--	--	--	--	--	
76	CAT 2 CBWF, Wideband	16,638,666	--	11,711,635	505	283	138,522	4,787,661	4,827,950	0
77	CAT 3 Joint Message & PLWATS	14,277,281	--	--	--	--	--	--	--	
78	Reserved	0	--	--	--	--	--	--	--	
79	CAT 3 Direct	98,046	--	(1)	12,982	71,981	252	12,942	98,047	0
80	CAT 4 Message	1,137,130	--	--	--	--	--	--	--	
81	CAT 4 WATS	0	--	0	0	0	0	0	0	0
82	CAT 4 Direct	7,063	--	2,722	2,137	2,204	0	0	4,341	0
83	Allocable Support Leases	3,982,032	--	--	--	--	--	--	--	
84	Direct Support Leases	0	--	0	0	0	0	0	0	0
85	COE Operator	0	--	--	--	--	--	--	--	
86	COE Tandem Switch	0	--	--	--	--	--	--	--	
87	COE Local Switch	0	--	--	--	--	--	--	--	
88	COE Transmission	0	--	--	--	--	--	--	--	
89	COE Direct	0	--	0	0	0	0	0	0	0
90	IOT Leases	0	--	0	0	0	0	0	0	0
91	CBWF Leases	0	--	0	0	0	0	0	0	0
92	Leasehold Imp. Land etc.	8,250	--	--	--	--	--	--	--	
93	Leasehold Imp. COE Switching	0	--	--	--	--	--	--	--	
94	Leasehold Imp. COE Operator	0	--	--	--	--	--	--	--	
95	Leasehold Imp. COE Trans.	0	--	--	--	--	--	--	--	
96	Leasehold Imp. IOT	0	--	0	0	0	0	0	0	0
97	Leasehold Imp. CBWF	0	--	0	0	0	0	0	0	0
98	Leasehold Imp. Other	0	--	0	0	0	0	0	0	0
99	Allocable Asst. No. 2690	76,825	--	--	--	--	--	--	--	
100	Direct Asst. No. 2690	0	--	0	0	0	0	0	0	0
101	Materials and Supplies	424,361	--	--	--	--	--	--	--	
102	RTS Stock	0	--	--	--	--	--	--	--	
103	Tele. Prt. Adjust. - Alloc.	0	--	--	--	--	--	--	--	
104	Tele. Prt. Adjust. - Direct	0	--	0	0	0	0	0	0	0
105	Other Assets, Net	0	--	0	0	0	0	0	0	0
106	Other Liab., Def. Cr., Net	(499,128)	--	(429,222)	(22,682)	(31,789)	(275)	(14,957)	(66,904)	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

U S WEST Communications, Inc.
ENDING DECEMBER 31, 1988

***** FCC PART 36 *****		TOTAL COMPANY	Source/ Allocator	Intrastate					TOTAL INTRASTATE
				Interstate and Other	Message Telephone Service		Private Line		
(A)	(B)	(C)	(D)	InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)	(I)	
123	TPUC - Short Term, Alloc.	0	--	--	--	--	--	--	0
124	TPUC - Short Term, Direct	0	--	0	0	0	0	0	0
125	TPUC - Long Term, Alloc.	0	--	--	--	--	--	--	0
126	TPUC - Long Term, Direct	0	--	0	0	0	0	0	0
127									
128	RESERVES AND DEFERRALS:								
129	Acc. Depr. Support Assets	29,384,515	--	--	--	--	--	--	--
130	Acc. Depr. COE Switching	88,228,092	--	--	--	--	--	--	--
131	Acc. Depr. COE Operator	421,506	--	--	--	--	--	--	--
132	Acc. Depr. COE Transmission	79,029,831	--	--	--	--	--	--	--
133	Acc. Depr. IOT Equipment	2,234,278	--	--	--	--	--	--	--
134	Acc. Depr. Cable and Wire Facility	164,319,635	--	--	--	--	--	--	--
135	Acc. Depr. Other Plant	14,480,000	--	11,471,351	988,510	1,345,229	11,777	875,133	3,018,849
136	Accum. Amort., Tangible Inv.	1,980,803	--	--	--	--	--	--	--
137	Accum. Amort., Intang. Inv.	27,643	--	--	--	--	--	--	--
138	Accum. Amort., Other	0	--	0	0	0	0	0	0
139	Acc. Def. IT Support Assets	6,514,347	--	--	--	--	--	--	--
140	Acc. Def. IT COE Switching	12,241,315	--	--	--	--	--	--	--
141	Acc. Def. IT COE Operator	20,486	--	--	--	--	--	--	--
142	Acc. Def. IT COE Trans.	6,722,972	--	--	--	--	--	--	--
143	Acc. Def. IT IOT Equipment	570,241	--	--	--	--	--	--	--
144	Acc. Def. IT C&WF	8,803,236	--	--	--	--	--	--	--
145	Acc. Def. IT Unclassified	(3,227,000)	--	(2,588,458)	(223,364)	(313,205)	(1,891)	(122,084)	(860,544)
146									
147	OPERATING EXPENSES AND TAXES:								
148	Network Support, Alloc.	158,211	--	--	--	--	--	--	--
149	Network Support, Direct	0	--	0	0	0	0	0	0
150	General Support, Alloc.	5,511,780	--	--	--	--	--	--	--
151	General Support, Direct	0	--	0	0	0	0	0	0
152	Central Office Eq., Alloc.	6,335,583	--	--	--	--	--	--	--
153	Central Office Eq., Direct	0	--	0	0	0	0	0	0
154	Cust. Premises Equip.	0	--	--	--	--	--	--	--
155	Coinless Pay Phone Exp.	0	--	--	--	--	--	--	--
156	Other IOT	662,185	--	--	--	--	--	--	--
157	IOT Direct	0	--	0	0	0	0	0	0
158	Cable & Wire, Alloc.	10,631,385	--	--	--	--	--	--	--
159	Cable & Wire, Direct	0	--	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

U S WEST Communications, Inc.
ENDING DECEMBER 31, 1988

***** FCC PART 38 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
176	Oth. Pr. and Equip., Alloc.	486,080	--	--	--	--	--	--	--	0
177	Oth. Pr. and Equip., Direct	0	0	0	0	0	0	0	0	0
178	Network Operations, Alloc.	9,154,561	--	--	--	--	--	--	--	0
178	Network Operations, Direct	0	0	0	0	0	0	0	0	0
180	Total Access Expense	9,477,423	1,586,318	0	0	0	7,891,105	7,891,105	0	0
181	Depr., Support Assets	2,701,374	--	--	--	--	--	--	--	0
182	Depr., COE Switching	5,570,298	--	--	--	--	--	--	--	0
183	Depr., COE Operator	18,738	--	--	--	--	--	--	--	0
184	Depr., COE Transmission	6,218,035	--	--	--	--	--	--	--	0
185	Depr., IOT Equipment	354,678	--	--	--	--	--	--	--	0
186	Depr., CSW Facilities	13,343,109	--	--	--	--	--	--	--	0
187	Amort., Tangible Assets	974,169	--	--	--	--	--	--	--	0
188	Amort., Intangible Assets	3,394	--	--	--	--	--	--	--	0
189	Other Amortization	0	0	0	0	0	0	0	0	0
190	Direct Assigned Amort.	5,978,000	4,732,313	412,502	558,734	4,370	270,081	1,245,657	0	0
191	Marketing, Allocable	7,645,302	--	--	--	--	--	--	--	0
192	Marketing, Direct	175,038	175,038	0	0	0	0	0	0	0
193	Operator Service, Alloc.	2,341,673	--	--	--	--	--	--	--	0
194	Operator Service, Direct	0	0	0	0	0	0	0	0	0
195	Classified Directory	0	0	0	0	0	0	0	0	0
196	Alphabetical Directory	72,746	--	--	--	--	--	--	--	0
197	Foreign Directory	0	--	--	--	--	--	--	--	0
198	Bus. Otc., EU Presubscription	4,434,888	--	--	--	--	--	--	--	0
199	Bus. Otc., EU MTS & WATS	1,278,070	--	--	--	--	--	--	--	0
200	Bus. Otc., EU Access, Pr. & all Oth	870,011	--	--	--	--	--	--	--	0
201	Bus. Otc., IXC Special Access	168,008	--	--	--	--	--	--	--	0
202	Bus. Otc., IXC Switched Access	5,802	--	--	--	--	--	--	--	0
203	Bus. Otc., IXC B & C Services	218,502	--	--	--	--	--	--	--	0
204	Coin Collect & Admin.	8,611	--	--	--	--	--	--	--	0
205	Cust. Svc., Direct	174,048	12,225	0	161,823	0	0	161,823	0	0
206	Cust. Serv., Msg. Process	75,007	--	--	--	--	--	--	--	0
207	Cust. Serv., Other B&C	1,158,710	--	--	--	--	--	--	--	0
208	Cust. Serv., CASS	200,678	--	--	--	--	--	--	--	0
209	Cust. Serv., EU Common Line	86,396	86,396	0	0	0	0	0	0	0
210	Other Cust. Serv., Alloc.	238,035	--	--	--	--	--	--	--	0
211	Other Cust. Serv., Direct	0	0	0	0	0	0	0	0	0
212	Exec. and Planning, Alloc.	1,722,318	--	--	--	--	--	--	--	0
213	Exec. and Planning, Direct	0	0	0	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

U S WEST Communications, Inc.
ENDING DECEMBER 31, 1988

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Intrastate						TOTAL INTRASTATE	
			Interstate and Other	Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
230 Admin. & General, Allocable	28,442,111	--	--	--	--	--	--	--		
231 Admin. & General, Direct	113,000	--	86,283	7,188	15,504	79	3,966	28,747	0	
232 Non-income Taxes, Allocable	6,686,340	--	--	--	--	--	--	--		
233 Non-income Taxes, Direct	(32,000)	--	(24,977)	(2,183)	(3,388)	(25)	(1,437)	(7,023)	0	
234										
235 OTHER INCOME STATEMENT:										
236 State Income Tax Rate	0.00%	--	--	--	--	--	--	--		
237 Federal Income Tax Rate	36.44%	--	--	--	--	--	--	--		
238 Gross Receipts Tax Rate	0.18%	--	--	--	--	--	--	--		
239 Rate of Return	10.31%	--	--	--	--	--	--	--		
240 AFUDC	0	--	--	--	--	--	--	--		
241 ITC Amortization	0	--	--	--	--	--	--	--		
242 Other Return Adjustments	0	--	0	0	0	0	0	0	0	
243 Contributions	0	--	--	--	--	--	--	--		
244 Interest Expense	6,008,714	--	--	--	--	--	--	--		
245 Capital Lease Expense	0	--	--	--	--	--	--	--		
246 Capitalized Payroll taxes	0	--	--	--	--	--	--	--		
247 Depreciation Adjustment	0	--	--	--	--	--	--	--		
248 Other Income Adjustments	835,183	--	802,717	42,886	61,307	512	27,782	132,466	0	
249 Uncollectibles	1,281,819	--	1,077,863	428	202,791	13	324	203,558	0	
250 Other Revenue Adjustments	0	--	0	0	0	0	0	0	0	
251 Other Revenue Taxes	0	--	0	0	0	0	0	0	0	
252										

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

U S WEST Communications, Inc.
 ENDING DECEMBER 31, 1998

***** FCC PART 36 *****		TOTAL COMPANY	Source/ Allocator	Other	Interstate		Intrastate		TOTAL INTRASTATE
					Private Line		Private Line		
(A)	(B)				InterLATA	IntraLATA	InterLATA	IntraLATA	
271 Working Loops	280,439	---	8,030	2,097	190	95	1,961	2,017	
272 Equivalent Interexchange Col. Mils	8,481,844	---	901	880,810	0	8,957	338,418	348,073	
273 Interexchange Circuit Terminations	20,338	---	8	2,883	0	33	2,488	2,521	

South Dakota Public Utilities Commission
WEEKLY FILINGS
For the Period of June 24, 1999 through June 30, 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

ELECTRIC

EL99-012 In the Matter of the Filing by Otter Tail Power Company for Approval of Electric Service Agreement for the Supply of Bulk interruptible Power between Otter Tail Power Company and Valley Queen Cheese Factory, Inc.

On June 25, 1999, the Commission received a filing from Otter Tail Power Company in accordance with South Dakota Codified Law Section 49-34A and the Commission's previous Order Approving Agreement dated October 23, 1989, Docket F-3837 for an Electric Service Agreement for the Supply of Bulk Interruptible Power between Otter Tail Power Company and Valley Queen Cheese Factory, Inc.

Staff Analyst: Michele Farris
Staff Attorney: Camron Hoseck
Date Filed: 06/25/99
Intervention deadline: 07/16/99

TELECOMMUNICATIONS

TC99-067 In the Matter of the Establishment of Switched Access Rates for the Local Exchange Carriers Association.

The Local Exchange Carrier Association filed tariff sheets implementing the switched access rates necessitated by revisions to its member companies' revenue requirements and switched access minutes of use. There is also one textual correction included in this filing.

Staff Analyst: Harlan Best/Keith Senger
Staff Attorney: Karen Cremer
Date Filed: 06/28/99
Intervention Deadline: 07/16/99

TC99-068 In the Matter of the Establishment of Switched Access Revenue Requirement for Stateline Telecommunications, Inc.

Stateline Telecommunications, Inc. filed a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carrier Association.

Staff Analyst: Harlan Best/Keith Senger
Staff Attorney: Karen Cremer

Date Filed: 06/28/99
Intervention Deadline: 07/16/99

TC99-069 In the Matter of the Establishment of Switched Access Revenue Requirement for Brookings Municipal Telephone Company.

Brookings City Municipal Telephone Department 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.

Staff Analyst: Harlan Best/Keith Senger
Staff Attorney: Karen Cremer
Date Filed: 06/28/99
Intervention Deadline: 07/16/99

TC99-070 In the Matter of the Establishment of Switched Access Revenue Requirement for McCook Cooperative Telephone Company.

McCook Cooperative Telephone Company filed a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carrier Association.

Staff Analyst: Harlan Best/Keith Senger
Staff Attorney: Karen Cremer
Date Filed: 06/28/99
Intervention Deadline: 07/16/99

TC99-071 In the Matter of the Establishment of Switched Access Revenue Requirement for Sanborn Telephone Cooperative and Sancom, Inc.

Sanborn Telephone Cooperative filed a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carrier Association.

Staff Analyst: Harlan Best/Keith Senger
Staff Attorney: Karen Cremer
Date Filed: 06/28/99
Intervention Deadline: 07/16/99

TC99-072 In the Matter of the Establishment of Switched Access Revenue Requirement for Golden West Telecommunications Cooperative, Inc.

Golden West 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.

Staff Analyst: Harlan Best/Keith Senger
Staff Attorney: Karen Cremer

Date Filed: 06/28/99

Intervention Deadline: 07/16/99

TC99-073 In the Matter of the Establishment of Switched Access Rates for U S WEST Communications, Inc.

U S WEST Communications filed a switched access cost study "specifically in compliance with ARSD 20:10:27:07....U S WEST Communications is not asking for the Commission to change the switched access rate schedules at this time."

Staff Analyst: Harlan Best/Keith Senger

Staff Attorney: Karen Cremer

Date Filed: 06/29/99

Intervention Deadline: 07/16/99

TC99-074 In the Matter of the Establishment of Switched Access Revenue Requirement for Cheyenne River Sioux Tribe Telephone Authority.

Cheyenne River Sioux Tribe Telephone Authority 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.

Staff Analyst: Harlan Best/Keith Senger

Staff Attorney: Karen Cremer

Date Filed: 06/29/99

Intervention Deadline: 07/16/99

TC99-075 In the Matter of the Establishment of Switched Access Revenue Requirement for Mobridge Telecommunications Company.

Mobridge Telecommunications Company filed a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carrier Association. Mobridge Telecommunications Company requests that the Commission allow the use of GVNW's cost study model as opposed to the Commission model for determining Mobridge Telecommunications Company's revenue requirement.

Staff Analyst: Harlan Best/Keith Senger

Staff Attorney: Karen Cremer

Date Filed: 06/29/99

Intervention Deadline: 07/16/99

TC99-076 In the Matter of the Application of CallManage, Inc. for a Certificate of Authority to Provide Telecommunications Services in South Dakota.

Application by CallManage, Inc. for a Certificate of Authority to provide intrastate, interexchange telecommunications services in the State of South Dakota. CallManage is proposing to offer 1+ and 101XXXX direct outbound dialing, 800/888 toll free inbound dialing and travel card service.

Staff Analyst: Dave Jacobson
Staff Attorney: Camron Hoseck
Date Filed: 06/29/99
Intervention Deadline: 07/16/99

TC99-077 In the Matter of the Application of JATO Operating Two Corp. for a Certificate of Authority to Provide Local Exchange Services in South Dakota.

JATO Operating Two Corp.'s (JATO) intends to provide facilities-based and resold competitive local exchange services. JATO requests authority to provide services throughout U S WEST territories.

Staff Analyst: Keith Senger
Staff Attorney: Karen Cremer
Date Filed: 06/30/99
Intervention Date: 07/16/99

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

**IN THE MATTER OF THE ESTABLISHMENT) ORDER ASSESSING FILING
OF SWITCHED ACCESS RATES FOR U S) FEE
WEST COMMUNICATIONS, INC.) TC99-073**

On June 29, 1999, U S WEST Communications, Inc. (U S WEST) filed for approval by the Public Utilities Commission (Commission) its 1998 Intrastate Switched Access Cost Study.

On July 1, 1999, the Commission electronically transmitted notice of the filing and the intervention deadline of July 16, 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 U S WEST a filing fee as requested by the Executive Director up to the statutory limit of \$100,000. It is therefore

ORDERED that U S WEST 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>Melvin Kelso</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

U S WEST Communications
1314 Douglas On The Mall, Suite 1350
Omaha, NE 68102
(402) 422-7903 (Phone)
(402) 422-5535 (fax)
e-mail wculp@uswest.com

Wayne G. Culp
Director - State Finance

TC99-073

USWEST
COMMUNICATIONS ©

October 22, 1999

Harlan Best
South Dakota Public Service Commission
State Capitol Building
500 East Capitol Avenue
Pierre, South Dakota 57501-5070

RECEIVED

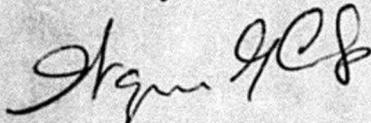
OCT 25 1999

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

Dear Harlan:

I received your letter of October 14, 1999 regarding U S WEST's switched access cost study. I have reviewed your proposed memorandum and your recommendations for adjustments to the model and minutes of use. Your proposed recommendations are appropriate and acceptable to U S WEST.

Sincerely,



Wayne G. Culp

MEMORANDUM TO COMMISSIONERS BURG, NELSON AND SCHOENFELDER

FROM: Harlan Best

RE: U S WEST Communications, Inc.
Switched Access Revenue Requirement, TC99-073

DATE: October 26, 1999

U S WEST Communications, Inc. (U S WEST) filed an Intrastate Switched Access Cost Study pursuant to the administrative rules on June 29, 1999, based on the twelve months ended December 31, 1998. The cost study submitted by U S WEST developed a revenue requirement of \$28,290,807. U S WEST's minutes of use for 1998 was 405,974,232. In its cover letter U S WEST stated, "U S WEST Communications is not asking for the Commission to change the switched access rate schedules at this time." U S WEST stated that it filed "specifically in compliance with ARSD 20:10:27:07." This administrative rule requires that a cost based company file a switched access cost study "no less than once every three years." This study would set a total switched access rate of approximately \$.069791 per minute with an overall rate of return of 10.31%. In TC96-107 the switched access rate was set at \$.060905 per minute with an overall rate of return of 9.62%.

On July 1, 1999, the Commission electronically transmitted notice of the filing and the intervention deadline of July 16, 1999, to interested individuals and entities. No interventions were received by the Commission.

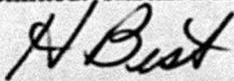
On July 16, 1999, the Commission ordered U S WEST to deposit an initial assessment in the SDPUC regulatory fee fund and to deposit any additional amounts as required by the executive director. (Sue Cichos should be contacted with any questions regarding the assessments.)

Staff requested supporting information from U S WEST on July 2, August 3, and August 26, 1999. Staff data requests were responded to by U S WEST in a timely manner. Staff reviewed supporting documentation for adjustments that were proposed by U S WEST in the cost study, the 1998 general ledger, minutes of use, and traffic factor support.

Staff has reviewed U S WEST's cost study filing and all of the data responses submitted by U S WEST and would recommend that the Intrastate Switched Access Cost Study for U S WEST be adjusted for a formula change on Sheet N, Line 39 so the formula agrees with the line title, correct Sheet V, Line 130 in accordance with Data Response Number 2, question 4g, correct Sheet V, Line 132 in accordance with Data Response Number 2, question 4h, remove Sheet V, Line 204 from the cost study, and increase minutes of use per Data Response Number 3, question 15. If these recommendations are accepted by the Commissioners the Intrastate Switched Access Cost Study revenue requirement for U S WEST is increased by \$5,965, to \$28,296,772, and minutes of use are increased to 411,283,600. The switched access total rate would be \$.068904 utilizing the U S WEST filed rate of return of 10.31%. U S WEST has agreed to Staff's recommendations.

Staff would note that in its cover letter U S WEST did not request a change in switched access rates *at this time*. This being the case, Staff would recommend that the switched access rate remain at the Commission ordered \$.060905 per minute rate with an overall rate of return of 9.62% per U S WEST's request. Should U S WEST, at any time within the next 3 years, request a rate change in accordance with SDCL 49-31-12.2 to 12.4, inclusive, this request would require U S WEST to submit a new cost study.

Respectively submitted: Harlan Best

A handwritten signature in cursive script, appearing to read "H Best", is written over the typed name "Harlan Best".

cc Wayne Culp, U S WEST Communications



South Dakota 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

RE: INTRASTATE SWITCHED ACCESS DOCKETS

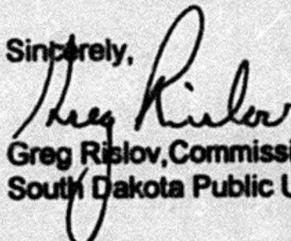
Dear Ms. Cremer:

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

Capitol Office
Telephone (605)773-3281
FAX (605)773-3899

Transportation/
Warehouse Division
Telephone (605)773-5288
FAX (605)773-3225

Consumer Hotline
1-800-332-1782

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

Internet Website
www.puc.state.sd.us/puc/

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 Hazamond

Loni Huey
Cameron Hoesck
Lisa Hull

Dave Jacobson
Katie Johnson
Bob Knedle
Delsine Kolbo
Charles Lund
Terry Norum
Gregory A. Rislov
Keith Singer
Rafayee Alts West

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

**IN THE MATTER OF THE ESTABLISHMENT) ORDER CLOSING DOCKET
OF SWITCHED ACCESS RATES FOR U S)
WEST COMMUNICATIONS, INC.) TC99-073**

On June 29, 1999, U S WEST Communications, Inc. (U S WEST) filed for approval by the Public Utilities Commission (Commission) its 1998 Intrastate Switched Access Cost Study.

On July 1, 1999, the Commission electronically transmitted notice of the filing and the intervention deadline of July 16, 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 26, 1999, recommending that the switched access rate remain at the Commission ordered \$.060905 per minute rate with an overall rate of return of 9.62% per U S WEST's request. 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. The Commission finds that U S WEST is not requesting a change in its switched access rate schedules. As the Commission's final decision in this matter, it is therefore

ORDERED, that the docket is hereby closed.

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>Mildred Kaabo</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