

TC99-081



OLSEN THIELEN & CO., LTD.

Certified Public Accountants & Consultants

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**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

June 30, 1999

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

The accompanying Switched Access Filing material on behalf of DTG Community Telephone is sent pursuant to the rules established by the Commission. Enclosed are five copies of the material and one program diskette.

Please contact me with any questions concerning this filing.

Sincerely,

John W Coleman
Certified Public Accountant

cc: Char Hay
DTG Community Telephone

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**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

**DTG COMMUNITY TELEPHONE
SWITCHED ACCESS FILING
YEAR ENDED DECEMBER 31, 1998**

 **OLSEN THIELEN & CO., LTD.**
Certified Public Accountants & Consultants

***** FCC PART 26 ***** Revenue Requirement Summary	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 State Income Tax Rate	0.00%	---	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
14 Federal Income Tax Rate	34.00%	---	34.00%	34.00%	34.00%	34.00%	34.00%	34.00%	34.00%	
15 Gross Receipts Tax Rate	4.00%	---	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	
16										
17										
18 Net Investment	\$18,366,851	C68	\$13,011,708	\$0	\$4,444,974	\$0	\$0	\$4,444,974	188.994359944	
19 Rate of Return	10.00%	---	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	
20										
21 Return on Rate Base	\$1,835,685		\$1,391,171	\$0	\$444,497	\$0	\$0	\$444,497	18.9994359944	
22										
23 AFUDC	0	H43	0	0	0	0	0	0	0	O.K.
24 ITC Amortization	0	H38	0	0	0	0	0	0	0	O.K.
25 Other Return Adjustments	0	V242	0	0	0	0	0	0	0	O.K.
26										
27 Net Return	\$1,835,685		\$1,391,171	\$0	\$444,497	\$0	\$0	\$444,497	18.9994359944	
28										
29 Contributions	0	H52	0	0	0	0	0	0	0	O.K.
30 Interest Expense	0	H44	0	0	0	0	0	0	0	O.K.
31 Capital Lease Expense	0	H46	0	0	0	0	0	0	0	O.K.
32 Capitalized Payroll Issues	0	H36	0	0	0	0	0	0	0	O.K.
33 Depreciation Adjustment	0	H38	0	0	0	0	0	0	0	O.K.
34 Other Income Adjustments	0	V248	0	0	0	0	0	0	0	O.K.
35										
36 After Tax Income	\$1,835,685		\$1,391,171	\$0	\$444,497	\$0	\$0	\$444,497	18.9994359944	
37										
38 State Income Taxes	\$0	Formula	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
39 Federal Income Taxes	945,858	Formula	718,884	0	228,983	0	0	228,983	8.757285209236	
40 Operating Expenses and Taxes	8,867,024	H198	6,788,904	0	2,095,987	0	0	2,095,987	4152.902341389	
41 Uncollectibles	0	V249	0	0	0	0	0	0	0	O.K.
42 Other Revenue Adjustments	(2,400)	V250	(1,825)	0	(575)	0	0	(575)	0	O.K.
43										
44 Net Revenue	\$11,848,385		\$8,874,739	\$0	\$2,789,448	\$0	\$0	\$2,789,448	4178.659082593	
45 Gross Receipts Taxes	483,349	Formula	389,761	0	115,394	0	0	115,394	174.1107942747	
46 Other Revenue Taxes	0	V251	0	0	0	0	0	0	0	O.K.
47										
TOTAL REVENUE REQUIREMENT	\$12,133,714		\$8,244,520	\$0	\$2,884,841	\$0	\$0	\$2,884,841	4352.790856867	

DTG Community Telephone

***** FOC PART 38 ***** Investment Summary	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 Land and Support Investment	\$7,226,750	D33	\$5,498,189	\$0	\$1,731,561	\$0	\$0	\$1,731,561	O.K.
14									
15 COE Operator Equipment	\$0	D43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 COE Switching Equipment	2,840,924	D68	2,185,545	0	655,379	0	0	655,379	O.K.
17 COE Transmission Equipment	7,102,600	D85	5,230,497	0	1,872,103	0	0	1,872,103	O.K.
18									
19 Total COE	\$9,943,624		\$7,416,042	\$0	\$2,527,482	\$0	\$0	\$2,527,482	O.K.
20 Info. Orig./Term. Equipment	0	D84	0	0	0	0	0	0	O.K.
21 Cable and Wire Facilities	12,400,285	D137	9,578,252	0	2,824,034	0	0	2,824,034	O.K.
22									
23 Total COE, IOT, C&WF	\$22,343,909		\$19,992,294	\$0	\$5,351,516	\$0	\$0	\$5,351,516	O.K.
24									
25 Total Capital Leases	\$0	D173	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
26									
27 Leasehold Improvements	\$0	D188	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28									
29 Intangible Assets	\$0	D209	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30									
31									
32 Total Tele. Plt. in Service	\$29,573,509		\$22,480,463	\$0	\$7,093,097	\$0	\$0	\$7,093,097	-1.12032911914
33									
34 Plant Held, Future Use	\$0	D214-215	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35 TPUC, Short-term	153,160	D216-217	116,477	0	36,683	0	0	36,683	O.K.
36 TPUC, Long-term	0	D218-219	0	0	0	0	0	0	O.K.
37 Tel. Plt. Adjustment	0	D220-221	0	0	0	0	0	0	O.K.
38									
39 Total Other Tel. Plt.	\$153,160		\$116,477	\$0	\$36,683	\$0	\$0	\$36,683	O.K.
40									
41									
42 TOTAL TELEPHONE PLANT	\$29,726,719		\$22,606,940	\$0	\$7,119,780	\$0	\$0	\$7,119,780	-1.12613124826

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DTG Community Telephone

			Intrastate						
			Message Telephone Service			Private Line		TOTAL	
***** FOC PART 38 ***** Investment Summary	TOTAL COMPANY	Source/ Allocator	Intrastate	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
56 Other Assets, Net	0	V106	0	0	0	0	0	0	O.K.
57 Accumulated Depr./Amort	(12,031,007)	34	(9,203,207)	0	(2,827,801)	0	0	(2,827,801)	O.K.
58 Accum. Def. Inc. Taxes, Net	0	E47	0	0	0	0	0	0	O.K.
59 Oth. Liab. & Def. Cr., Net	0	V106	0	0	0	0	0	0	O.K.
60									
61 TOTAL NET PLANT	\$17,866,712		\$13,403,734	\$0	\$4,291,979	\$0	\$0	\$4,291,979	O.K.
62									
63 Materials and Supplies	411,290	H31	317,815	0	93,665	0	0	93,665	O.K.
64 Rural Tel. Bank Stock	0	H35	0	0	0	0	0	0	O.K.
65 Cash Working Capital	248,656	Formula	190,358	0	58,330	0	0	58,330	170.6708237131
66 Equal Access Investment	0	--	0	0	0	0	0	0	O.K.
67									
68 TOTAL NET INVESTMENT	\$18,366,661		\$13,911,708	\$0	\$4,444,874	\$0	\$0	\$4,444,874	169.994359944
69									

DTG Community Telephone

***** FCC PART 38 ***** 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	\$0	H33	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Land, Direct	0	V22	0	0	0	0	0	0	O.K.
17									
18 Total Land	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19									
20 Motor Vehicles	\$0	H33	\$0	\$0	\$0	\$0	\$0	\$0	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	0	H33	0	0	0	0	0	0	O.K.
24 Other Work Equipment	0	H33	0	0	0	0	0	0	O.K.
25 Buildings, Allocable	7,229,750	H33	5,496,189	0	1,731,561	0	0	1,731,561	O.K.
26 Buildings, Direct	0	V29	0	0	0	0	0	0	O.K.
27 Furniture	0	H33	0	0	0	0	0	0	O.K.
28 Office Equipment	0	H33	0	0	0	0	0	0	O.K.
29 General Purpose Computers	0	H33	0	0	0	0	0	0	O.K.
30									
31 Total Support Assets	\$7,229,750		\$5,496,189	\$0	\$1,731,561	\$0	\$0	\$1,731,561	O.K.
32									
33 Tot. Land and Support Assets	\$7,229,750		\$5,496,189	\$0	\$1,731,561	\$0	\$0	\$1,731,561	O.K.
34									
35									
36 CENTRAL OFFICE EQUIPMENT:									
37									
38 CAT 1 Oper. Sys., TSPS	\$0	G22	\$0	\$0	\$0	\$0	\$0	\$0	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.	0	G23	0	0	0	0	0	0	O.K.
41 CAT 1 Oper. Sys., Other	0	V36	0	0	0	0	0	0	O.K.
42									
43 Total CAT 1	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
44									
45									
46 CAT 2 Tandem Sw. Allocable	\$0	G26	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
47 CAT 2 Tandem Sw. Direct	0	V36	0	0	0	0	0	0	O.K.
48									
49 Total CAT 2	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

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DTG Community Telephone

***** FCC PART 38 ***** Plant Investment Detail		TOTAL COMPANY	Source/ Allocator	Intrastate and Other	Intrastate				TOTAL INTRASTATE	
					Message Telephone Service		Private Line			
					InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
63 CAT 3 Local Sw. Allocable	\$2,340,824	G18	\$1,588,548	\$0	\$855,379	\$0	\$0	\$855,379	O.K.	
64 CAT 3 Local Sw. Direct	800,000	V40	800,000	0	0	0	0	0	O.K.	
65										
66 Total CAT 3	\$2,840,824		\$2,188,548	\$0	\$855,379	\$0	\$0	\$855,379	O.K.	
67									O.K.	
68 Total COE Sw. CAT 2&3	\$2,840,824		\$2,188,548	\$0	\$855,379	\$0	\$0	\$855,379	O.K.	
69										
70										
71 COE TRANSMISSION:										
72										
73 CAT 4.12 Exchange Trunk	\$247,717	123	\$247,717	\$0	\$0	\$0	\$0	\$0	O.K.	
74 CAT 4.12 Exch. Tr. Direct	0	V42	0	0	0	0	0	0	O.K.	
75 CAT 4.13 Exch. Ln. Message	3,803,391	G13	2,777,019	0	808,231	0	0	808,231	O.K.	
76 CAT 4.13 PL, WATS, Local	128,421	F18	128,421	0	0	0	0	0	O.K.	
77 CAT 4.13 Direct	0	V48	0	0	0	0	0	0	O.K.	
78 CAT 4.28 Message	1,308,234	G18	892,029	0	717,206	0	0	717,206	O.K.	
79 CAT 4.28 PL, WATS	498,290	F24	498,290	0	0	0	0	0	O.K.	
80 CAT 4.28 Direct	0	V48	0	0	0	0	0	0	O.K.	
81 CAT 4.3 H/R Message	1,337,887	G29	888,020	0	348,867	0	0	348,867	O.K.	
82 CAT 4.3 WATS	0	V50	0	0	0	0	0	0	O.K.	
83 CAT 4.3 Direct	0	V51	0	0	0	0	0	0	O.K.	
84										
85 Total COE CAT 4	\$7,102,800		\$5,230,487	\$0	\$1,872,103	\$0	\$0	\$1,872,103	O.K.	
86										
87										
88 INFORMATION ORIGINATION/TERMINATION:										
89										
90 CAT 1 Other IOT Equipment	\$0	G13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
91 CAT 1 Coinless Pay Phones	0	G18	0	0	0	0	0	0	O.K.	
92 CAT 2 CP Equipment	0	V70	0	0	0	0	0	0	O.K.	
93										
94 Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
95										
96										

DTG Community Telephone

***** 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)		
111 CABLE AND WIRE FACILITIES:									
112									
113 CAT 1.1 IntraLATA PL/WATS	338,887	F31	\$338,887	\$0	\$0	\$0	\$0	\$0	O.K.
114 CAT 1.2 InterLATA PL/WATS	0	F31	0	0	0	0	0	0	O.K.
115 CAT 1.3 Joint Message	8,833,858	G13	7,488,088	0	2,187,573	0	0	2,187,573	O.K.
116 Other CAT 1 C&WF	0	V74	0	0	0	0	0	0	O.K.
117									
118 Total CAT 1 C&WF	\$8,973,546		\$7,886,973	\$0	\$2,187,573	\$0	\$0	\$2,187,573	O.K.
119									
120 CAT 2 C&WF	\$184,384	G28	\$184,384	\$0	\$0	\$0	\$0	\$0	O.K.
121 CAT 2 C&WF, Wideband	0	V78	0	0	0	0	0	0	O.K.
122									
123 Total CAT 2 C&WF	\$184,384		\$184,384	\$0	\$0	\$0	\$0	\$0	O.K.
124									
125 CAT 3 Joint Message	941,487	G17	425,727	0	515,741	0	0	\$515,741	O.K.
126 CAT 3 PL/WATS etc.	384,383	F38	384,383	0	0	0	0	0	O.K.
127 CAT 3 Direct	388,823	V79	388,823	0	0	0	0	0	O.K.
128									
129 Total CAT 3 C&WF	\$1,702,473		\$1,188,733	\$0	\$515,741	\$0	\$0	\$515,741	O.K.
130									
131 CAT 4 Message	\$538,882	G29	\$388,162	\$0	\$140,720	\$0	\$0	\$140,720	O.K.
132 CAT 4 WATS	0	V81	0	0	0	0	0	0	O.K.
133 CAT 4 Direct	0	V82	0	0	0	0	0	0	O.K.
134									
135 Total CAT 4 C&WF	\$538,882		\$388,162	\$0	\$140,720	\$0	\$0	\$140,720	O.K.
136									
137 TOTAL C&WF	\$12,400,285		\$8,578,252	\$0	\$2,824,034	\$0	\$0	\$2,824,034	O.K.
138									
139									
140 CAPITAL LEASES:									
141									
142 Allocable Support Leases	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
143 Direct Support Leases	0	V84	0	0	0	0	0	0	O.K.
144									
145 Total Support Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

DTG Community Telephone

***** FCC PART 38 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Intrastate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
150										
151 COE Operator	\$0	H18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
152 COE Tandem Switch	0	H17	0	0	0	0	0	0	0	O.K.
153 COE Local Switch	0	H18	0	0	0	0	0	0	0	O.K.
154 COE Transmission	0	H20	0	0	0	0	0	0	0	O.K.
155 COE Direct	0	V89	0	0	0	0	0	0	0	O.K.
156										
157 Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
158										
159 IOT Leases	\$0	V90	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170										
171 C&WF Leases	\$0	V91	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172										
173 TOTAL CAPITAL LEASES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
174										
175										
176 LEASEHOLD IMPROVEMENTS:										
177										
178 Land and Support Assets	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
179 COE Switching	0	H18	0	0	0	0	0	0	0	O.K.
180 COE Operator	0	H18	0	0	0	0	0	0	0	O.K.
181 COE Transmission	0	H20	0	0	0	0	0	0	0	O.K.
182 IOT	0	V86	0	0	0	0	0	0	0	O.K.
183 C&WF	0	V87	0	0	0	0	0	0	0	O.K.
184 Other	0	V88	0	0	0	0	0	0	0	O.K.
185										
186 TOTAL LEASEHOLD IMPROVEMEN	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
187										
188										
189 TPIS, EXCL. ACCT. No. 2980	\$29,573,559		\$22,480,463	\$0	\$7,083,097	\$0	\$0	\$7,083,097		-1.12032911914

DTG Community Telephone

***** 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)		
204 INTANGIBLE ASSETS:									
205									
206 Allocable Acct. No. 2890	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
207 Direct Acct. No. 2890	0	V100	0	0	0	0	0	0	O.K.
208									
209 Total Intangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
210									
211									
212 OTHER TELEPHONE PLANT:									
213									
214 Held for Fut. Use - Alloc.	\$0	--	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
215 Held for Fut. Use - Direct	0	--	0	0	0	0	0	0	O.K.
216 TPUC, Short-term - Alloc.	153,160	H35	118,477	0	36,683	0	0	36,683	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. Plt. Adjust. - Alloc.	0	H35	0	0	0	0	0	0	O.K.
221 Tele. Plt. Adjust. - Direct	0	V104	0	0	0	0	0	0	O.K.
222									
223 Total Other Telephone Plant	\$153,160		\$118,477	\$0	\$36,683	\$0	\$0	\$36,683	O.K.

DTG Community Telephone

***** FOG PART 28 ***** Reserves and Deferrals	TOTAL COMPANY	Source/ Allocator	Intrastate						TOTAL INTRASTATE			
			(A)	(B)	(C)	Intrastate and Other (D)	Message Telephone Service				Private Line	
							InterLATA	IntraLATA			InterLATA	IntraLATA
							(E)	(F)			(G)	(H)
13 ACCUM. DEPRECIATION, TPIS:												
14												
15 Support Assets	\$3,243,108	H13	\$2,488,328	\$0	\$776,780	\$0	\$0	\$776,780	O.K.			
16 COE Switching	2,401,834	H19	1,847,519	0	554,015	0	0	554,015	O.K.			
17 COE Operator	0	H18	0	0	0	0	0	0	O.K.			
18 COE Transmission	1,188,848	H20	878,482	0	313,366	0	0	313,366	O.K.			
19 IOT Equipment	0	H25	0	0	0	0	0	0	O.K.			
20 Cable and Wire Facilities	8,197,518	H31	4,013,837	0	1,183,679	0	0	1,183,679	O.K.			
21 Other Plant	0	V138	0	0	0	0	0	0	O.K.			
22												
23 Total Accum. Depr., TPIS	\$12,031,007		\$9,203,207	\$0	\$2,827,801	\$0	\$0	\$2,827,801	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.	0	H40	0	0	0	0	0	0	O.K.			
29 Accum. Amort., Intang. Inv.	0	H41	0	0	0	0	0	0	O.K.			
30 Accum. Amort., Other	0	V138	0	0	0	0	0	0	O.K.			
31												
32 Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.			
33												
34 Total Accum. Depr./Amort.	\$12,031,007		\$9,203,207	\$0	\$2,827,801	\$0	\$0	\$2,827,801	O.K.			
35												
36												
37 ACCUM. DEF. INC. TAXES, NET:												
38												
39 Support Assets	0	H13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.			
40 COE Switching	0	H19	0	0	0	0	0	0	O.K.			
41 COE Operator	0	H18	0	0	0	0	0	0	O.K.			
42 COE Transmission	0	H20	0	0	0	0	0	0	O.K.			
43 IOT Equipment	0	H25	0	0	0	0	0	0	O.K.			
44 Cable and Wire Fac.	0	H31	0	0	0	0	0	0	O.K.			
45 Unclassified	0	V148	0	0	0	0	0	0	O.K.			
46												
47 Total Accum. Def. Inc. Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.			

Form 7
ENDING DECEMBER 31, 1988

30-Jun-89

03:31:48 PM

DTG Community Telephone

	Private Line									
	TOTAL COMPANY	Joint Use Message	Interstate		Intrastate		Extended Area Service	Other		
			InterLATA	IntraLATA	InterLATA	IntraLATA				
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 TRANS. OCT EQUIPMENT:										
14										
15 Working Loops	6,573	6,349	0	0	0	0	0	224	O.K.	
16 Avg. Cost per Loop	564.38	564.38	564.38	564.38	564.38	564.38	564.38	564.38		
17										
18 CAT 4.13 Exch Ln. Invest.	\$3,709,672	\$3,583,251	\$0	\$0	\$0	\$0	\$0	\$126,421		
19										
20										
21 Circuit Terminations	740	538	0	0	0	0	0	204	O.K.	
22 Avg. Cost per Termination	2,442.60	2,442.60	2,442.60	2,442.60	2,442.60	2,442.60	2,442.60	2,442.60		
23										
24 CAT 4.23 Other IX	\$1,807,524	\$1,309,234	\$0	\$0	\$0	\$0	\$0	\$498,290		
25										
26										
27 C&WF INVESTMENT:										
28										
29 Working Loops	6,573	6,349	0	0	0	0	0	224		
30 Loops Factor	1.000000	0.968921	0.000000	0.000000	0.000000	0.000000	0.000000	0.034079	O.K.	
31 CAT 1 Exchange C&WF	\$9,973,546	\$9,833,859	\$0	\$0	\$0	\$0	\$0	\$339,687		
32										
33										
34 Equivalent IX Circuit Miles	46,281	32,848	0	0	0	0	0	12,835	O.K.	
35 IX Cst. Miles Factor	1.000000	0.720860	0.000000	0.000000	0.000000	0.000000	0.000000	0.279039		
36 CAT 3 Interexch. C&WF	\$1,306,882	\$941,467	\$0	\$0	\$0	\$0	\$0	\$364,363		

DTG Community Telephone

***** FCC PART 38 ***** Physical Allocation Factors		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	Subscriber Plant Fact. (SPF)	1.000000	SPF	0.778000	0.000000	0.225000	0.000000	0.000000	0.728000	O.K.
14										
15	Dial Equipment Minutes (DEM)	1.000000	DEM	0.720034	0.000000	0.279966	0.000000	0.000000	0.279966	O.K.
16										
17	Conversation Minute-Miles	1.000000	CMM	0.482185	0.000000	0.547805	0.000000	0.000000	0.547805	O.K.
18	Conversation Minutes	1.000000	CM	0.482188	0.000000	0.547805	0.000000	0.000000	0.547805	O.K.
19	Subscriber Minutes (SLU)	1.000000	SLU	0.860017	0.000000	0.139983	0.000000	0.000000	0.139983	O.K.
20										
21	TSPS Processor Time	0.000000	TSP	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
22	Wtd. Stand. Work Sec., Toll	0.000000	WST	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
23	Wtd. Stand. Work Sec., Aux.	0.000000	WSA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
24	Wtd. Stand. Work Sec., Comb.	0.000000	WBC	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
25										
26	COE CAT 2 Minutes	0.000000	CT2	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
27										
28	Exchange Trunk Minutes	1.000000	ETM	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29	MOU-MIL., Host/Remote	1.000000	HPM	0.728351	0.000000	0.269646	0.000000	0.000000	0.269646	O.K.
30										
31	C&WF CAT 4, WATS	0.000000	CT4	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
32										
33	Equal Access MOU	0.000000	EAM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
34										
35	Current Billings	1.000000	CB	0.821232	0.000000	0.378768	0.000000	0.000000	0.378768	O.K.
36	EU Pre-Subscription Factor	1.000000	EPRE	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
37	EU MTS & WATS Factor	1.000000	EMTS	0.851044	0.000000	0.148956	0.000000	0.000000	0.148956	O.K.
38	EU Access, P.L. and All Other Factor	0.000000	EPLO	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
39	IX Special Access Factor	0.000000	ISPA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
40	IX Switched Access Factor	1.000000	ISWA	0.832080	0.000000	0.837920	0.000000	0.000000	0.837920	O.K.
41	IX Billing & Collection Services Factor	0.000000	IBC	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
42	Coin Revenue Percent	0.000000	CR	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
43	Relative Toll/Local Mags.	1.000000	TLM	0.408513	0.000000	0.591487	0.000000	0.000000	0.591487	O.K.
44	Relative Users Percent	1.000000	RUP	0.803333	0.000000	0.196667	0.000000	0.000000	0.196667	O.K.
45	CBS Percent	1.000000	CAB	0.500000	0.000000	0.500000	0.000000	0.000000	0.500000	O.K.
46	Foreign Directories Percent	0.000000	FD	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.

DTG Community Telephone

***** FCC PART 38 ***** Internal Allocation Factors	TOTAL COMPANY	Source/ Allocator	Intrastate and Other	Intrastate				TOTAL INTRASTATE	
				Message Telephone Service		Private Line			
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 Support Assets	1.000000	D31	0.760482	0.000000	0.239508	0.000000	0.000000	0.239508	O.K.
14 Land and Support Assets	1.000000	D33	0.760482	0.000000	0.239508	0.000000	0.000000	0.239508	O.K.
15									
16 COE Operator	0.000000	D43	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
17 COE Tandem Switching	0.000000	D49	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
18 COE Local Switching	1.000000	D65	0.760482	0.000000	0.239508	0.000000	0.000000	0.239508	O.K.
19 COE Total Switching	1.000000	D68	0.760482	0.000000	0.239508	0.000000	0.000000	0.239508	O.K.
20 COE Transmission	1.000000	D85	0.738420	0.000000	0.263580	0.000000	0.000000	0.263580	O.K.
21 Total COE	1.000000	C19	0.745816	0.000000	0.254184	0.000000	0.000000	0.254184	O.K.
22									
23 Info. Orig./Term. CAT 1	0.000000	D90	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
24 Info. Orig./Term. CAT 2	0.000000	D92	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
25 Total IOT	0.000000	D94	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
26									
27 C&WF CAT 1	1.000000	D118	0.752868	0.000000	0.217332	0.000000	0.000000	0.217332	O.K.
28 C&WF CAT 2	1.000000	D120	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29 C&WF CAT 3	1.000000	D-19	0.867084	0.000000	0.302836	0.000000	0.000000	0.302836	-4.9718613E-07
30 C&WF CAT 4	1.000000	D-35	0.736351	0.000000	0.260649	0.000000	0.000000	0.260649	O.K.
31 Total C&WF	1.000000	D137	0.772281	0.000000	0.227739	0.000000	0.000000	0.227739	O.K.
32									
33 Total Equipment	1.000000	C23	0.760482	0.000000	0.239508	0.000000	0.000000	0.239508	O.K.
34									
35 TPIS	1.000000	C32	0.760482	0.000000	0.239508	0.000000	0.000000	0.239508	O.K.
36 TPIS, excl. Acct. No. 2890	1.000000	D189	0.760482	0.000000	0.239508	0.000000	0.000000	0.239508	O.K.
37									
38 Ptl. Held, Fut. Use	0.000000	D215	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
39									
40 Total Tangible Assets	0.000000	C25	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
41 Total Intangible Assets	0.000000	C29	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
42									
43 Long-term PUC	0.000000	C38	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
44 Net Telephone Plant	1.000000	C81	0.787457	0.000000	0.242543	0.000000	0.000000	0.242543	O.K.
45 Total Net Investment	1.000000	C88	0.787848	0.000000	0.242142	0.000000	0.000000	0.242142	8.2805403E-08
46 Capital Leases	0.000000	D173	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
47									
48 Tot. Bus. Otc., Cust. Serv.	1.000000	I141	0.888638	0.000000	0.139897	0.000000	0.000000	0.139897	0.003886440375
49									
50 Total "BIG THREE" Expenses	1.000000	I170	0.764285	0.000000	0.234939	0.000000	0.000000	0.234939	0.000778300463
51									
52 Corporate Operations Expense	1.000000	I185	0.787334	0.000000	0.241897	0.000000	0.000000	0.241897	0.000786240428

DTG Community Telephone

***** FCC PART 38 ***** Operating Expenses and Taxes	Intrastate								TOTAL INTRASTATE	
	TOTAL COMPANY	Source/ Allocator	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.	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Network Support, Direct	0	V149	0	0	0	0	0	0	0	O.K.
17										
18 Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19										
20 General Support, Alloc.	\$802,490	H14	\$458,189	\$0	\$144,301	\$0	\$0	\$144,301	\$0	O.K.
21 General Support, Direct	0	V151	0	0	0	0	0	0	0	O.K.
22										
23 Total General Support Exp.	\$802,490		\$458,189	\$0	\$144,301	\$0	\$0	\$144,301	\$0	O.K.
24										
25 Central Office Eq., Alloc.	\$482,137	H21	\$388,888	\$0	\$122,551	\$0	\$0	\$122,551	\$0	O.K.
26 Central Office Eq., Direct	0	V153	0	0	0	0	0	0	0	O.K.
27										
28 Total COE Exp.	\$482,137		\$388,888	\$0	\$122,551	\$0	\$0	\$122,551	\$0	O.K.
29										
30 Cust. Premises Equip.	\$0	H24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31 Coinless Party Phone	0	G18	0	0	0	0	0	0	0	O.K.
32 Other IOT	0	H23	0	0	0	0	0	0	0	O.K.
33 IOT Direct	0	V157	0	0	0	0	0	0	0	O.K.
34										
35 Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
36										
37 Cable & Wire, Alloc.	\$386,737	H31	\$297,890	\$0	\$87,848	\$0	\$0	\$87,848	\$0	O.K.
38 Cable & Wire, Direct	0	V159	0	0	0	0	0	0	0	O.K.
39										
40 Total C&WF Exp.	\$386,737		\$297,890	\$0	\$87,848	\$0	\$0	\$87,848	\$0	O.K.
41										
42 TOTAL PLT. SPEC. OPER. EXP.	\$1,470,364		\$1,115,884	\$0	\$354,700	\$0	\$0	\$354,700	\$0	O.K.
43										
44 TOTAL PLT. SPEC., ex SUPPORT	\$867,874		\$667,475	\$0	\$210,399	\$0	\$0	\$210,399	\$0	O.K.

DTG Community Telephone

***** FOC PART 28 ***** Operating Expenses and Taxes (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Intrastate and Other (D)	Intrastate				TOTAL INTRASTATE (I)	
				Message Telephone Service		Private Line			
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)		
68 NON-SPECIFIC OPER. EXP.:									
69									
60 Oth. Pr. and Equip., Alloc.	\$52,292	H36	\$36,768	\$0	\$12,524	\$0	\$0	\$12,524	O.K.
61 Oth. Pr. and Equip., Direct	0	V177	0	0	0	0	0	0	O.K.
62									
63 Total Oth. Pr. & Equip.	\$52,292		\$36,768	\$0	\$12,524	\$0	\$0	\$12,524	O.K.
64									
65 Network Operations, Alloc.	\$533,324	H33	\$405,589	\$0	\$127,735	\$0	\$0	\$127,735	O.K.
66 Network Operations, Direct	0	V179	0	0	0	0	0	0	O.K.
67									
68 Total Network Oper. Exp.	\$533,324		\$405,589	\$0	\$127,735	\$0	\$0	\$127,735	O.K.
69									
70 Total Access Expenses	\$45,368	V190	\$45,368	\$0	\$0	\$0	\$0	\$0	O.K.
71									
72 Depr., Support Assets	\$894,853	H13	\$680,552	\$0	\$214,331	\$0	\$0	\$214,331	O.K.
73 Depr., COE Switching	\$33,030	H19	717,787	0	215,243	0	0	215,243	O.K.
74 Depr., COE Operator	0	H18	0	0	0	0	0	0	O.K.
75 Depr., COE Transmission	110,173	H20	81,134	0	29,039	0	0	29,039	O.K.
76 Depr., IOT Equipment	0	H25	0	0	0	0	0	0	O.K.
77 Depr., C&W Facilities	794,188	H31	613,319	0	180,867	0	0	180,867	O.K.
78 Depr., PHFU	0	H36	0	0	0	0	0	0	O.K.
79									
80 Total Depreciation Expense	\$2,732,272		\$2,092,791	\$0	\$639,481	\$0	\$0	\$639,481	O.K.
81									
82 Amort., Tangible Assets	\$0	H40	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83 Amort., Intangible Assets	0	H41	0	0	0	0	0	0	O.K.
84 Other Amortization	0	V189	0	0	0	0	0	0	O.K.
85 Direct Assigned Amort.	0	V180	0	0	0	0	0	0	O.K.
86									
87 Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
88									
89 Total Depr. and Amort.	\$2,732,272		\$2,092,791	\$0	\$639,481	\$0	\$0	\$639,481	O.K.
90									
91 TOTAL NON-SPEC. OPER. EXP.	\$3,383,298		\$2,583,615	\$0	\$779,741	\$0	\$0	\$779,741	O.K.

DTG Community Telephone

***** FOG PART 38 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Intrastate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
106 CUSTOMER OPERATIONS EXPENSE:										
107 Marketing, Allocable	\$233,742	G36	\$145,208	\$0	\$88,534	\$0	\$0	\$88,534	O.K.	
108 Marketing, Direct	0	V22	0	0	0	0	0	0	O.K.	
110 Total Marketing Expense	\$233,742		\$145,208	\$0	\$88,534	\$0	\$0	\$88,534	O.K.	
111 Operator Service, Alloc.	\$0	G24	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
113 Operator Service, Direct	0	V194	0	0	0	0	0	0	O.K.	
114 Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
117 Classified Directory	\$0	V186	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
118 Alphabetical Directory	4,983	G19	4,298	0	685	0	0	685	O.K.	
119 Foreign Directory	0	G48	0	0	0	0	0	0	O.K.	
120 Total Directory	\$4,983		\$4,298	\$0	\$685	\$0	\$0	\$685	O.K.	
122 Bus. Ofc., EU Prescription	\$120,053	G36	\$120,053	\$0	\$0	\$0	\$0	\$0	O.K.	
124 Bus. Ofc., EU MTS & WATS	170,200	G37	144,848	0	25,352	0	0	25,352	O.K.	
125 Bus. Ofc., EU Access, P/L & all Oth	0	G38	0	0	0	0	0	0	O.K.	
126 Bus. Ofc., DXC Special Access	0	G39	0	0	0	0	0	0	O.K.	
127 Bus. Ofc., DXC Switched Access	551	G40	199	0	352	0	0	352	O.K.	
128 Bus. Ofc., DXC B & C Services	0	G41	0	0	0	0	0	0	O.K.	
129 Coin Collect & Admin.	0	G42	0	0	0	0	0	0	O.K.	
130 Total Business Office	\$290,804		\$285,100	\$0	\$25,704	\$0	\$0	\$25,704	O.K.	
132 Cust. Svc., Direct	\$0	V206	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
134 Cust. Serv., Mag. Process	0	G43	0	0	0	0	0	0	O.K.	
135 Cust. Serv., Other B&C	86,781	G44	53,631	0	13,130	0	0	13,130	O.K.	
136 Cust. Serv., CABS	32,218	G45	18,109	0	15,109	0	0	15,109	O.K.	
137 Cust. Serv., EU Common Line	3,514	V209	2,072	0	0	0	0	0	O.K.	
138 Total Customer Service	\$102,483		\$71,812	\$0	\$29,239	\$0	\$0	\$29,239	1442	
140 Total Bus. Ofc., Cust. Serv.	\$383,297		\$336,912	\$0	\$54,943	\$0	\$0	\$54,943	1442	

DTG Community Telephone

***** FCC PART 38 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Interstate				TOTAL INTRASTATE	
				Message Telephone Service		Private Line			
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
186 Other Cust. Serv., Alloc.	\$47,338	H48	\$40,881	\$0	\$6,613	\$0	\$0	\$6,613	173.5819544517
187 Other Cust. Serv., Direct	508	V211	508	0	0	0	0	0	O.K.
188 Total Other Cust. Serv.	\$47,844		\$41,067	\$0	\$6,613	\$0	\$0	\$6,613	173.5819544517
189									
191 TOTAL CUSTOMER OPER. EXP.	\$679,848		\$527,448	\$0	\$150,784	\$0	\$0	\$150,784	1615.581954452
192									
193									
194 "BIG-THREE" EXPENSES:									
195									
196 Total P.L. Spec., or Support	\$867,874	44	\$867,475	\$0	\$210,389	\$0	\$0	\$210,389	O.K.
197 Total Network Oper. Exp.	535,324	68	405,889	0	127,735	0	0	127,735	O.K.
198 Total Customer Operations	679,848	161	527,448	0	150,784	0	0	150,784	1615.581954452
199									
199 TOTAL "BIG THREE" EXPENSES	\$2,081,044		\$1,580,510	\$0	\$488,918	\$0	\$0	\$488,918	1615.515420161
171									
172									
173 CORPORATE OPERATIONS EXPENSE:									
174									
175 Exec. and Planning, Alloc.	\$679,306	H90	\$19,182	\$0	\$159,595	\$0	\$0	\$159,595	527.3447858347
176 Exec. and Planning, Direct	0	V213	0	0	0	0	0	0	O.K.
177									
178 Total Exec. and Planning	\$679,306		\$19,182	\$0	\$159,595	\$0	\$0	\$159,595	527.3447858347
179									
180 Admin. & General, Allocable	\$2,889,408	H90	\$1,879,043	\$0	\$608,352	\$0	\$0	\$608,352	2010.157075998
181 Admin. & General, Direct	30,600	V231	0	0	30,000	0	0	30,000	O.K.
182									
183 Total Admin. and Gen.	\$2,819,408		\$1,879,043	\$0	\$638,352	\$0	\$0	\$638,352	2010.157075998
184									
185 TOTAL CORPORATE OPERATIONS	\$3,288,711		\$2,498,226	\$0	\$797,948	\$0	\$0	\$797,948	2537.50188183
186									
187									
188 NON-INCOME TAXES:									
189									
190 Non-income Taxes, Allocable	\$63,419	H38	\$40,625	\$0	\$12,794	\$0	\$0	\$12,794	O.K.
191 Non-income Taxes, Direct	1,428	V233	1,428	0	0	0	0	0	O.K.
192									
193 Total Non-income Taxes	\$64,847		\$42,053	\$0	\$12,794	\$0	\$0	\$12,794	O.K.
194									
195									
199 TOTAL OPER. EXP. AND TAXES	\$8,867,034		\$6,788,904	\$0	\$2,095,967	\$0	\$0	\$2,095,967	4152.902341389

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***** FCC PART 68 ***** IntraLATA Revenue Requirements 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	\$4,444,874	K82	\$2,283,488	\$325,000	\$0	\$1,856,487	\$0	\$0	O.K.
14 Rate of Return	10.00%	B18	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	O.K.
15									
16 Return on Rate Base	\$444,487		\$228,348	\$32,500	\$0	\$185,648	\$0	\$0	O.K.
17									
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.
21									
22 Net Return	\$444,487		\$228,348	\$32,500	\$0	\$185,648	\$0	\$0	O.K.
23									
24 Interest Expense	0	N87	0	0	0	0	0	0	O.K.
25 Capitalized Payroll Taxes	0	N37	0	0	0	0	0	0	O.K.
26 Depreciation Adjustment	0	N37	0	0	0	0	0	0	O.K.
27 Other Income Adjustments	0	Direct	0	0	0	0	0	0	O.K.
28									
29 After Tax Income	\$444,487		\$228,348	\$32,500	\$0	\$185,648	\$0	\$0	O.K.
30									
31 State Income Taxes	\$0	28	0	0	0	0	0	0	O.K.
32 Federal Income Taxes	228,863	29	118,804	18,742	0	95,637	0	0	O.K.
33 Operating Expenses and Taxes	2,085,987	O195	802,511	478,870	1,741	720,585	84,280	0	O.K.
34 Uncollectibles	0	Direct	0	0	0	0	0	0	O.K.
35 Other Revenue Adjustments	(575)	Direct	(148)	(118)	0	(310)	0	0	O.K.
36									
37 Basis for Gross Receipts Tax	2,788,448	18+31+32+33	1,145,483	528,112	1,741	1,001,871	84,280	0	O.K.
38									
39									
40 Gross Receipts Tax	118,384	37	47,728	21,821	73	41,745	3,827	0	O.K.
41									
42									
43 TOTAL REVENUE REQUIREMENT	\$2,884,287		\$1,183,045	\$547,914	\$1,814	\$1,043,308	\$88,107	\$0	O.K.
44									

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***** FCC PART 68 ***** IntraLATA Investment 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 Land and Support Assets	\$1,731,581	L25	\$438,486	\$358,427	\$0	\$836,087	\$0	\$0	O.K.	
14										
15 Central Office Equipment	\$2,527,482	L70	\$806,231	\$665,378	\$0	\$1,085,871	\$0	\$0	O.K.	
16 Infs. Term./Orig. Equipment	0	L78	0	0	0	0	0	0	O.K.	
17 Cable and Wire Facilities	2,824,034	L117	2,187,573	0	0	656,460	0	0	O.K.	
18										
19 Total COE, IOT, C&WF	\$8,351,516		\$2,873,806	\$665,378	\$0	\$1,722,332	\$0	\$0	O.K.	
20										
21 Total Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
22										
23 Total Tot. PL ex Intang.	\$7,083,097		\$3,412,272	\$1,011,806	\$0	\$2,808,019	\$0	\$0	O.K.	
24 Total Intangible Assets	0	L144	0	0	0	0	0	0	O.K.	
25										
26 Total Plant in Service	\$7,083,097		\$3,412,272	\$1,011,806	\$0	\$2,808,019	\$0	\$0	O.K.	
27 Total PL Held Future Use	0	L147	0	0	0	0	0	0	O.K.	
28 Total ST PUC	35,883	L183	17,872	8,240	0	13,771	0	0	O.K.	
29 Total LT PUC	0	L184	0	0	0	0	0	0	O.K.	
30 Total Tot. PL Adjust.	0	L188	0	0	0	0	0	0	O.K.	
31										
32 TOTAL TELEPHONE PLANT	\$7,118,780		\$3,428,844	\$1,017,046	\$0	\$2,672,780	\$0	\$0	O.K.	
33										
34 less:										
35 Accum. Depr., PL in Serv.	2,827,801	M23	1,240,183	713,801	0	873,737	0	0	O.K.	
36 Accum. Depr. PPHU	0	M27	0	0	0	0	0	0	O.K.	
37 Accum. Amort. Tangible PL	0	M28	0	0	0	0	0	0	O.K.	
38 Accum. Amort. Intangibles	0	M29	0	0	0	0	0	0	O.K.	
39 Accum. Amort. Other	0	M30	0	0	0	0	0	0	O.K.	
40 Accum. Def. Inc. Taxes, Net	0	M47	0	0	0	0	0	0	O.K.	
41										
42 plus:										
43 Other Assets	0	Direct	0	0	0	0	0	0	O.K.	
44										
45 NET TELEPHONE PLANT	\$4,291,979		\$2,188,781	\$303,145	\$0	\$1,798,062	\$0	\$0	O.K.	
46 plus:										
47 Class B RTB Stock	0	L171	0	0	0	0	0	0	O.K.	
48 Materials and Supplies	83,885	L173	45,123	13,380	0	35,182	0	0	O.K.	
49 Cash Working Capital	88,330	L175	28,582	8,475	0	22,273	0	0	O.K.	
50 Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.	
51										
52 NET INVESTMENT	\$4,444,974		\$2,283,486	\$325,000	\$0	\$1,858,487	\$0	\$0	O.K.	
53										

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***** FCC PART 68 ***** IntraLATA Investment Detail		Part 68 IntraLATA Total	Source or Apparition	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	
13	LAND AND SUPPORT ASSETS:									
14										
15	Land Assets, Message	\$0	N28	0	0	0	0	0	0	O.K.
16	Land Assets, Private Line	0	N28	0	0	0	0	0	0	O.K.
17										
18	Total Land Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19										
20	Support Assets, Message	\$1,731,881	N28	\$438,488	\$388,427	\$0	\$838,887	\$0	\$0	O.K.
21	Support Assets, Private Line	0	N28	0	0	0	0	0	0	O.K.
22										
23	Total Support Assets	\$1,731,881		\$438,488	\$388,427	\$0	\$838,887	\$0	\$0	O.K.
24										
25	Total Land and Supp. Assets	\$1,731,881		\$438,488	\$388,427	\$0	\$838,887	\$0	\$0	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	0	(I)	0	0	0	0	0	0	O.K.
31										
32	Total Operator Systems	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33										
34	Tandem Switching	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35	Tandem Assigned	0	Direct	0	0	0	0	0	0	O.K.
36										
37	Total Tandem Switching	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
38										
39	Local Switching	\$855,379	(E)	\$0	\$855,379	\$0	\$0	\$0	\$0	O.K.
40	Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41										
42	Total Local Switching	\$855,379		\$0	\$855,379	\$0	\$0	\$0	\$0	O.K.
43										
44	Total Switching	\$855,379		\$0	\$855,379	\$0	\$0	\$0	\$0	O.K.

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***** FCC PART 99 ***** 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	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59 COE Exch. Line - Message	806,231	(D)	806,231	0	0	0	0	0	0	O.K.
60 COE Exch. Line - PL etc.	0	(I)	0	0	0	0	0	0	0	O.K.
61 COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	0	O.K.
62 COE Interexchange, Message	717,206	(G)	0	0	0	717,206	0	0	0	O.K.
63 COE Interexchange, PL	0	(I)	0	0	0	0	0	0	0	O.K.
64 COE Interexchange, Assigned	0	(G)	0	0	0	0	0	0	0	O.K.
65 COE HIR Message	348,887	(G)	0	0	0	348,887	0	0	0	O.K.
66 COE HIR Assigned	0	Direct	0	0	0	0	0	0	0	O.K.
67										
68 Total COE Transmission	\$1,872,103		\$806,231	\$0	\$0	\$1,065,871	\$0	\$0	\$0	O.K.
69										
70 Total Central Office Equip.	\$2,827,482		\$806,231	\$855,378	\$0	\$1,088,871	\$0	\$0	\$0	O.K.
71										
72 IOT EQUIPMENT:										
73										
74 Public Telephone	\$0	N43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
75 Coinless Pay Phone	0	(D)	0	0	0	0	0	0	0	O.K.
76 Customer Premises Equipment	0	N80	0	0	0	0	0	0	0	O.K.
77										
78 Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
79										
80 CABLE AND WIRE FACILITIES:										
81										
82 Exchange PL and WATS	\$0	(I)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83 Exchange Message	2,167,573	(D)	2,167,573	0	0	0	0	0	0	O.K.
84 Exchange Assigned	0	Direct	0	0	0	0	0	0	0	O.K.
85										
86 Total Exchange Line C&WF	\$2,167,573		\$2,167,573	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
87										
88 Exchange Trunk, Message	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
89 Exchange Trunk, PL	0	Direct	0	0	0	0	0	0	0	O.K.
90										
91 Total Exchange Trunk C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
92										
93 Interexchange Message	\$515,741	(G)	\$0	\$0	\$0	\$515,741	\$0	\$0	\$0	O.K.
94 Interexchange PL, WATS	0	(I)	0	0	0	0	0	0	0	O.K.
95 Interexchange Assigned	0	(G)	0	0	0	0	0	0	0	O.K.
96										
97 Total Interexchange C&WF	\$515,741		\$0	\$0	\$0	\$515,741	\$0	\$0	\$0	O.K.

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***** FCC PART 69 ***** 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)	(J)	
111	HR CSWF, Message	\$140,720	(G)	\$0	\$0	\$0	\$140,720	\$0	\$0	O.K.
112	HR CSWF, WATS	0	(I)	0	0	0	0	0	0	O.K.
113	HR CSWF, Assigned	0	Direct	0	0	0	0	0	0	O.K.
114										
115	Total Host/Remote CSWF	\$140,720		\$0	\$0	\$0	\$140,720	\$0	\$0	O.K.
116										
117	Total Cable and Wire Facil.	\$2,824,034		\$2,167,573	\$0	\$0	\$656,460	\$0	\$0	O.K.
118										
119	TANGIBLE ASSETS:									
120										
121	Land and Support Leases	\$0	N28	0	0	0	0	0	0	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	39	0	0	0	0	0	0	O.K.
126	COE Transmission Leases	0	66	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	CSWF Leases	\$0	117	0	0	0	0	0	0	O.K.
133										
134	Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
135										
136	Leasehold Impr., Alloc.	\$0	N37	0	0	0	0	0	0	O.K.
137	Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	O.K.
138										
139	Total Leasehold Improvements	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
140										
141	Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
142										
143										
144	TOTAL INTANGIBLE ASSETS	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
145										
146										
147	PROPERTY HELD FOR FUTURE U	\$0	N46	0	0	0	0	0	0	O.K.

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***** FCC PART 88 ***** IntraLATA Investment Detail		Part 88 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)		
161 PLANT UNDER CONSTRUCTION:										
162 Short-term	\$36,683	N46	\$17,672	\$5,240	\$0	\$13,771	\$0	\$0	\$0	O.K.
164 Long-term	0	N46	0	0	0	0	0	0	0	O.K.
165 Total P/L Under Const.	\$36,683		\$17,672	\$5,240	0	\$13,771	\$0	\$0	\$0	O.K.
167										
168										
169 TELEPHONE PLANT ADJUSTMENT	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170										
171 CLASS B RTB STOCK	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172										
173 MATERIALS AND SUPPLIES	\$63,665	N37	\$45,123	\$13,360	\$0	\$35,162	\$0	\$0	\$0	O.K.
174										
175 CASH WORKING CAPITAL	\$59,330	N37	\$28,682	\$8,475	\$0	\$22,273	\$0	\$0	\$0	O.K.
176										
177										
178 EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

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***** FCC PART 69 *****									
IntraLATA									
Reserves and Deferrals									
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
13	ACCUM. DEPRECIATION, TPIS:								
14									
15	Support Assets	N28	\$196,887	\$159,865	\$0	\$420,177	\$0	\$0	O.K.
16	COE Switching	L44	0	654,015	0	0	0	0	O.K.
17	COE Operator	L32	0	0	0	0	0	0	O.K.
18	COE Transmission	L88	134,949	0	0	178,408	0	0	O.K.
19	IOT Equipment	L78	0	0	0	0	0	0	O.K.
20	Cable and Wire Facilities	L117	908,527	0	0	275,152	0	0	O.K.
21	Other Plant	N37	0	0	0	0	0	0	O.K.
22									
23	Total Accum. Depr., TPIS		\$1,240,163	\$713,801	\$0	\$873,737	\$0	\$0	O.K.
24									
25	ACCUM. AMORTIZATION:								
26									
27	Accum. Depreciation, PHFU	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28	Accum. Amort., Tangible Inv.	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
29	Accum. Amort., Intang. Inv.	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30	Accum. Amort., Other	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31									
32	Tot. Accum. Amortization		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33									
34	Total Accum. Depr./Amort.		\$1,240,163	\$713,801	\$0	\$873,737	\$0	\$0	O.K.
35									
36									
37	ACCUM. DEF. INC. TAXES, NET:								
38									
39	Support Assets	N28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40	COE Switching	L44	0	0	0	0	0	0	O.K.
41	COE Operator	L32	0	0	0	0	0	0	O.K.
42	COE Transmission	L88	0	0	0	0	0	0	O.K.
43	IOT Equipment	L78	0	0	0	0	0	0	O.K.
44	Cable and Wire Fac.	L117	0	0	0	0	0	0	O.K.
45	Unclassified	N37	0	0	0	0	0	0	O.K.
46									
47	Total Accum. Def. Inc. Taxes		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

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***** PCC PART 08 ***** Apportionment Factors		Part 38 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	\$2,527,482	L70	\$806,231	\$865,379	\$0	\$1,065,871	\$0	\$0	O.K.	
14 Info. Orig./Term. Eqpt.	0	L7*	0	0	0	0	0	0	O.K.	
18 C&W Facilities	2,824,034	L117	2,167,573	0	0	656,460	0	0	O.K.	
18										
17 Total	\$5,351,516		\$2,973,805	\$865,379	\$0	\$1,722,332	\$0	\$0	O.K.	
18 Factor	1.000000		0.559994	0.122468	0.000000	0.321940	0.000000	0.000000	O.K.	
19										
20 Sum: Sw., Trans., Other	\$2,377,711	17	\$0	\$865,379	\$0	\$1,722,332	\$0	\$0	O.K.	
21 Factor	1.000000		0.000000	0.276634	0.000000	0.724366	0.000000	0.000000	O.K.	
22										
23 Central Office Equipment	\$2,527,482	L70	\$806,231	\$865,379	\$0	\$1,065,871	\$0	\$0	O.K.	
24 Info. Orig./Term. Eqpt.	0	L7B	0	0	0	0	0	0	O.K.	
26 C&WF, Ext. Exch. Message	656,460	L117-83	0	0	0	656,460	0	0	O.K.	
26										
27 Total	\$3,183,942		\$806,231	\$865,379	\$0	\$1,722,332	\$0	\$0	O.K.	
28 Factor	1.000000		0.253218	0.205839	0.000000	0.540943	0.000000	0.000000	O.K.	
29										
30 General Support Facilities	\$1,731,581	L25	\$438,468	\$358,427	\$0	\$938,687	\$0	\$0	O.K.	
31 Central Office Equipment	2,527,482	13	806,231	865,379	0	1,065,871	0	0	O.K.	
32 Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.	
33 C&W Facilities	2,824,034	15	2,167,573	0	0	656,460	0	0	O.K.	
34 Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.	
35										
36 Total	\$7,083,097		\$3,412,272	\$1,011,806	\$0	\$2,658,019	\$0	\$0	O.K.	
37 Factor	1.000000		0.481749	0.142848	0.000000	0.375403	0.000000	0.000000	O.K.	
38										
39 Sum: Com. Ln., Sw., Trans.	\$7,083,097	38	\$3,412,272	\$1,011,806	\$0	\$2,658,019	\$0	\$0	O.K.	
40 Factor	1.000000		0.481749	0.142848	0.000000	0.375403	0.000000	0.000000	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	\$7,083,097	K26	\$3,412,272	\$1,011,806	\$0	\$2,658,019	\$0	\$0	O.K.	
46 Factor	1.000000		0.481749	0.142848	0.000000	0.375403	0.000000	0.000000	O.K.	

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***** FCC PART 69 ***** Apportionment Factors		Part 35 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 Equiv. Factor	0.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
61	Wtd. Std. Work Seconds	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
62										
63	"BIG THREE" Expenses	\$946,744	O171	\$263,840	\$98,329	\$777	\$241,741	\$43,058	\$0	O.K.
64	Factor	1.000000		0.408584	0.140175	0.001204	0.374361	0.066575	0.000000	
65										
66	Net Investment	\$4,444,974	J13	\$2,263,488	\$325,000	\$0	\$1,856,487	\$0	\$0	O.K.
67	Factor	1.000000		0.509224	0.073116	0.000000	0.417860	0.000000	0.000000	O.K.

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***** FCC PART 98 ***** 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)	(I)		
13 PLANT SPEC. OPER. EXPENSE:										
14										
15 Network Support, Alloc.	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Network Support, Direct	0	Direct	0	0	0	0	0	0	0	O.K.
17										
18 Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19										
20 General Support, Alloc.	\$144,301	N30	\$36,540	\$29,703	\$0	\$78,059	\$0	\$0	\$0	O.K.
21 General Support, Direct	0	Direct	0	0	0	0	0	0	0	O.K.
22										
23 Total General Support Exp.	\$144,301		\$36,540	\$29,703	\$0	\$78,059	\$0	\$0	\$0	O.K.
24										
25 Central Office Eq., Alloc.	\$122,551	N31	\$39,092	\$31,778	\$0	\$51,681	\$0	\$0	\$0	O.K.
26 Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	0	O.K.
27										
28 Total COE Exp.	\$122,551		\$39,092	\$31,778	\$0	\$51,681	\$0	\$0	\$0	O.K.
29										
30 Cust. Premises Equip.	\$0	L78	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31 Other IOT	0	N43	0	0	0	0	0	0	0	O.K.
32 IOT Direct	0	Direct	0	0	0	0	0	0	0	O.K.
33										
34 Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35										
36 Cable & Wire, Alloc.	\$67,848	N33	\$67,427	\$0	\$0	\$20,421	\$0	\$0	\$0	O.K.
37 Cable & Wire, Direct	0	Direct	0	0	0	0	0	0	0	O.K.
38										
39 Total C&WF Exp.	\$67,848		\$67,427	\$0	\$0	\$20,421	\$0	\$0	\$0	O.K.
40										
41 TOTAL PLT. SPEC. OPER. EXP.	\$354,700		\$143,059	\$61,480	\$0	\$150,161	\$0	\$0	\$0	O.K.
42										
43 TOTAL PLT. SPEC., ex SUPPORT	\$210,399		\$106,519	\$31,778	\$0	\$72,102	\$0	\$0	\$0	O.K.

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***** FCC PART 68 ***** Operating Expenses and Taxes	Part 68 IntraLATA 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 Oth. PL. and Equip., Alloc.	\$12,524	N18	\$6,980	\$1,534	\$0	\$4,031	\$0	\$0	O.K.
60 Oth. PL. and Equip., Direct	0	Direct	0	0	0	0	0	0	O.K.
61									
62 Total Oth. PL. & Equip.	\$12,524		\$6,980	\$1,534	\$0	\$4,031	\$0	\$0	O.K.
63									
64 Network Operations, Alloc.	\$127,736	N18	\$70,982	\$15,643	\$0	\$41,110	\$0	\$0	O.K.
65 Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66									
67 Total Network Oper. Exp.	\$127,736		\$70,982	\$15,643	\$0	\$41,110	\$0	\$0	O.K.
68									
69 Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70									
71 Depr., Support Assets	\$214,331	L23	\$54,273	\$44,118	\$0	\$115,941	\$0	\$0	O.K.
72 Depr., COE Switching	215,243	L44	0	215,243	0	0	0	0	O.K.
73 Depr., COE Operator	0	L32	0	0	0	0	0	0	O.K.
74 Depr., COE Transmission	29,039	L88	12,506	0	0	16,533	0	0	O.K.
75 Depr., IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
76 Depr., C&W Facilities	180,857	L117	138,824	0	0	42,044	0	0	O.K.
77 Depr., PHFU	0	L147	0	0	0	0	0	0	O.K.
78									
79 Total Depreciation Expense	\$639,481		\$205,602	\$259,361	\$0	\$174,518	\$0	\$0	O.K.
80									
81 Amort., Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
82 Amort., Intangible Assets	0	L144	0	0	0	0	0	0	O.K.
83 Other Amortization	0	Direct	0	0	0	0	0	0	O.K.
84 Direct Assigned Amort.	0	Direct	0	0	0	0	0	0	O.K.
85									
86 Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
87									
88 Total Depr. and Amort.	\$639,481		\$205,602	\$259,361	\$0	\$174,518	\$0	\$0	O.K.
89									
90 TOTAL NON-SPEC. OPER. EXP.	\$778,741		\$283,544	\$278,538	\$0	\$219,659	\$0	\$0	O.K.

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***** 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)	(I)		
104	CUSTOMER OPERATIONS EXPENSE:									
105										
106	Marketing, Allocable	\$88,534	N37	\$42,851	\$12,847	\$0	\$33,238	\$0	\$0	O.K.
107	Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108										
109	Total Marketing Expense	\$88,534		\$42,851	\$12,847	\$0	\$33,238	\$0	\$0	O.K.
110										
111	Operator Service, Alloc.	\$0	N81	\$0	\$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	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
115										
116	Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
117	Alphabetical Directory	695	(F)	0	0	695	0	0	0	O.K.
118	Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119										
120	Total Directory	\$695		\$0	\$0	\$695	\$0	\$0	\$0	O.K.
121										
122	Bus. Ofc., EU Presubscription	0	N40	\$0	\$0	\$0	\$0	\$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 Other	0	(H)	0	0	0	0	0	0	O.K.
125	Bus. Ofc., EU Message	25,352	(H)	0	0	0	0	25,352	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	352	N40	169	50	0	132	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 & Administ	0	(D)	0	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	\$25,704		\$169	\$50	\$0	\$132	\$25,352	\$0	O.K.
134										
135	Cust. Serv., Mag. Process	\$0	(H)	0	0	0	0	0	0	O.K.
136	Cust. Serv., Other B&C	13,130	(H)	0	0	0	0	13,130	0	O.K.
137	Cust. Serv., CABS	18,109	N21	0	4,440	0	11,669	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	\$29,239		\$0	\$4,440	\$0	\$11,669	\$13,130	\$0	O.K.
141										
142	Total BO, CS, OS, Dir.	\$55,637		\$169	\$4,490	\$695	\$11,801	\$38,482	\$0	O.K.

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***** 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	\$0	Q52	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
14 Rate of Return	10.00%	B19	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	O.K.
15										
16 Return on Rate Base	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
17										
18 AFUDC	\$0	T37	0	0	0	0	0	0	0	O.K.
19 ITC Amortization	0	T37	0	0	0	0	0	0	0	O.K.
20 Other Return Adjustments	0	Direct	0	0	0	0	0	0	0	O.K.
21										
22 Net Return	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
23										
24 Interest Expense	\$0	T67	0	0	0	0	0	0	0	O.K.
25 Capitalized Payroll Taxes	0	T37	0	0	0	0	0	0	0	O.K.
26 Depreciation Adjustment	0	T37	0	0	0	0	0	0	0	O.K.
27 Other Income Adjustments	0	Direct	0	0	0	0	0	0	0	O.K.
28										
29 After Tax Income	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30										
31 State Income Taxes	\$0	29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
32 Federal Income Taxes	0	29	0	0	0	0	0	0	0	O.K.
33 Operating Expenses and Taxes	0	U185	0	0	0	0	0	0	0	O.K.
34 Uncollectibles	0	Direct	0	0	0	0	0	0	0	O.K.
35 Other Revenue Adjustments	0	Direct	0	0	0	0	0	0	0	O.K.
36										
37 Beels for Gross Receipts Tax	0	18+31+32+33	0	0	0	0	0	0	0	O.K.
38										
39										
40 Gross Receipts Tax	0	37	0	0	0	0	0	0	0	O.K.
41										
42										
43 TOTAL REVENUE REQUIREMENT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
44										

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***** FOC PART 88 ***** InterLATA Investment Summary		Part 38 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	\$0	R25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
14										
15 Central Office Equipment	\$0	R70	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Info. Term./Orig. Equipment	0	R78	0	0	0	0	0	0	0	O.K.
17 Cable and Wire Facilities	0	R117	0	0	0	0	0	0	0	O.K.
18										
19 Total COE, IOT, C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
20										
21 Total Tangible Assets	\$0	R141	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
22										
23 Total Totals, P/L. ex Intang.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
24 Total Intangible Assets	0	R144	0	0	0	0	0	0	0	O.K.
25										
26 Total Plant in Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
27 Total P/L Held Future Use	0	R147	0	0	0	0	0	0	0	O.K.
28 Total ST PUC	0	R163	0	0	0	0	0	0	0	O.K.
29 Total LT PUC	0	R164	0	0	0	0	0	0	0	O.K.
30 Total Tel. P/L. Adjust.	0	R168	0	0	0	0	0	0	0	O.K.
31										
32 TOTAL TELEPHONE PLANT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33										
34 less:										
35 Accum. Depr., P/L. In Serv.	0	S23	0	0	0	0	0	0	0	O.K.
36 Accum. Depr. P/HFU	0	S27	0	0	0	0	0	0	0	O.K.
37 Accum. Amort. Tangible P/L.	0	S28	0	0	0	0	0	0	0	O.K.
38 Accum. Amort. Intangibles	0	S29	0	0	0	0	0	0	0	O.K.
39 Accum. Amort. Other	0	S30	0	0	0	0	0	0	0	O.K.
40 Accum. Def. Inc. Taxes, Net	0	S47	0	0	0	0	0	0	0	O.K.
41										
42 plus:										
43 Other Assets	0	Direct	0	0	0	0	0	0	0	O.K.
44										
45 NET TELEPHONE PLANT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
46 plus:										
47 Class B RTB Stock	0	R171	0	0	0	0	0	0	0	O.K.
48 Materials and Supplies	0	R173	0	0	0	0	0	0	0	O.K.
49 Cash Working Capital	0	R175	0	0	0	0	0	0	0	O.K.
50 Equal Access Investment	0	R177	0	0	0	0	0	0	0	O.K.
51										
52 NET INVESTMENT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
53										

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***** FCC PART 69 ***** 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	\$0	T28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16	Land Assets, Private Line	0	T28	0	0	0	0	0	0	O.K.
17										
18	Total Land Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19										
20	Support Assets, Message	0	T28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
21	Support Assets, Private Line	0	T28	0	0	0	0	0	0	O.K.
22										
23	Total Support Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
24										
25	Total Land and Supp. Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	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	0	(I)	0	0	0	0	0	0	O.K.
31										
32	Total Operator Systems	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33										
34	Tandem Switching	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35	Tandem Assigned	0	Direct	0	0	0	0	0	0	O.K.
36										
37	Total Tandem Switching	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
38										
39	Local Switching	\$0	(E)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40	Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41										
42	Total Local Switching	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
43										
44	Total Switching	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

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***** FOC 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	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59	COE Exch. Line - Message	0	(D)	0	0	0	0	0	0	O.K.
60	COE Exch. Line - PL etc.	0	(I)	0	0	0	0	0	0	O.K.
61	COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	O.K.
62	COE Interchange, Message	0	(G)	0	0	0	0	0	0	O.K.
63	COE Interchange, PL	0	(I)	0	0	0	0	0	0	O.K.
64	COE Interchange, Assigned	0	(G)	0	0	0	0	0	0	O.K.
65	COE HRR Message	0	(G)	0	0	0	0	0	0	O.K.
66	COE HRR Assigned	0	Direct	0	0	0	0	0	0	O.K.
67										
68	Total COE Transmission	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
69										
70	Total Central Office Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
71										
72	IOT EQUIPMENT:									
73										
74	Public Telephones	\$0	T43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
75	Coinless Pay Phone	0	(D)	0	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	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
79										
80	CABLE AND WIRE FACILITIES:									
81										
82	Exchange PL and WATS	\$0	(I)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83	Exchange Message	0	(D)	0	0	0	0	0	0	O.K.
84	Exchange Assigned	0	Direct	0	0	0	0	0	0	O.K.
85										
86	Total Exchange Line C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
87										
88	Exchange Trunk, Message	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
89	Exchange Trunk, PL	0	Direct	0	0	0	0	0	0	O.K.
90										
91	Total Exchange Trunk C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
92										
93	Interchange Message	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
94	Interchange PL, WATS	0	(I)	0	0	0	0	0	0	O.K.
95	Interchange Assigned	0	(G)	0	0	0	0	0	0	O.K.
96										
97	Total Interchange C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

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***** FOC 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)		
68	COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
69	COE Exch. Line - Message	0	(D)	0	0	0	0	0	0	O.K.
69	COE Exch. Line - PL etc.	0	(I)	0	0	0	0	0	0	O.K.
61	COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	O.K.
62	COE Interchange, Message	0	(G)	0	0	0	0	0	0	O.K.
63	COE Interchange, PL	0	(I)	0	0	0	0	0	0	O.K.
64	COE Interchange, Assigned	0	(G)	0	0	0	0	0	0	O.K.
65	COE HIR Message	0	(G)	0	0	0	0	0	0	O.K.
66	COE HIR Assigned	0	Direct	0	0	0	0	0	0	O.K.
67										
68	Total COE Transmission	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
69										
70	Total Central Office Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
71										
72	IOT EQUIPMENT:									
73										
74	Public Telephone	\$0	T43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
75	Coinless Pay Phone	0	(D)	0	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	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
79										
80	CABLE AND WIRE FACILITIES:									
81										
82	Exchange PL and WATS	\$0	(I)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83	Exchange Message	0	(D)	0	0	0	0	0	0	O.K.
84	Exchange Assigned	0	Direct	0	0	0	0	0	0	O.K.
85										
86	Total Exchange Line C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
87										
88	Exchange Trunk, Message	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
89	Exchange Trunk, PL	0	Direct	0	0	0	0	0	0	O.K.
90										
91	Total Exchange Trunk C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
92										
93	Interchange Message	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
94	Interchange PL, WATS	0	(I)	0	0	0	0	0	0	O.K.
95	Interchange Assigned	0	(G)	0	0	0	0	0	0	O.K.
96										
97	Total Interchange C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

DTG Community Telephone

----- FCC PART 99 ----- InterLATA Investment Details		Part 36 InterLATA Total	Source or Apportion	Common Lins	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
111	HR C&WF, Message	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112	HR C&WF, WATS	0	(I)	0	0	0	0	0	0	O.K.
113	HR C&WF, Assigned	0	Direct	0	0	0	0	0	0	O.K.
114										
115	Total Host/Remote C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
116										
117	Total Cable and Wire Facil.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
118										
119	TANGIBLE ASSETS:									
120										
121	Land and Support Leases	\$0	T29	\$0	\$0	\$0	\$0	\$0	\$0	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	66	0	0	0	0	0	0	O.K.
127										
128	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
129										
130	NOT 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	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
135										
136	Leasehold Impr., Alloc.	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
137	Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	O.K.
138										
139	Total Leasehold Improvements	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
140										
141	Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
142										
143										
144	TOTAL INTANGIBLE ASSETS	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
145										
146										
147	PROPERTY HELD FOR FUTURE U	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

DTG Community Telephone

***** 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	Total Pl. Under Const.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
167										
168	TELEPHONE PLANT ADJUSTMENT	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170										
171	CLASS B RYS STOCK	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172										
173	MATERIALS AND SUPPLIES	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
174										
175	CASH WORKING CAPITAL	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
176										
177	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

DTG Community Telephone

***** FCC PART 68 ***** InterLATA Reserves and Deferrals		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	ACCUM. DEPRECIATION, TP18:									
14										
15	\$0	T28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16	0	R44	0	0	0	0	0	0	0	O.K.
17	0	R32	0	0	0	0	0	0	0	O.K.
18	0	R88	0	0	0	0	0	0	0	O.K.
19	0	R78	0	0	0	0	0	0	0	O.K.
20	0	R117	0	0	0	0	0	0	0	O.K.
21	0	T37	0	0	0	0	0	0	0	O.K.
22										
23	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
24	Total Accum. Depr., TP18									
25	ACCUM. AMORTIZATION:									
26										
27	0	T37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28	0	T37	0	0	0	0	0	0	0	O.K.
29	0	T37	0	0	0	0	0	0	0	O.K.
30	0	T37	0	0	0	0	0	0	0	O.K.
31										
32	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33	Tot. Accum. Amortization									
34	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35	Total Accum. Depr./Amort.									
36	ACCUM. DEF. INC. TAXES, NET:									
37										
38	\$0	T28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
39	0	R44	0	0	0	0	0	0	0	O.K.
40	0	R32	0	0	0	0	0	0	0	O.K.
41	0	R88	0	0	0	0	0	0	0	O.K.
42	0	R78	0	0	0	0	0	0	0	O.K.
43	0	R117	0	0	0	0	0	0	0	O.K.
44	0	T37	0	0	0	0	0	0	0	O.K.
45										
46	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
47	Total Accum. Def. Inc. Taxes									

DTG Community Telephone

***** FCC PART 68 ***** Apportionment Factors		Part 38 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	
13	Central Office Equipment	\$0	R70	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
14	Info. Orig./Term. Eqpt.	0	R78	0	0	0	0	0	0	O.K.
15	C&W Facilities	0	R117	0	0	0	0	0	0	O.K.
16										
17	Total	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
18	Factor	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
19										
20	Sum: Sw., Trans., Other	\$0	17	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
21	Factor	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
22										
23	Central Office Equipment	\$0	R70	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
24	Info. Orig./Term. Eqpt.	0	R78	0	0	0	0	0	0	O.K.
25	C&WF, Excl. Exch. Message	0	R117-83	0	0	0	0	0	0	O.K.
26										
27	Total	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28	Factor	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29										
30	General Support Facilities	\$0	R25	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31	Central Office Equipment	0	13	0	0	0	0	0	0	O.K.
32	Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.
33	C&W Facilities	0	15	0	0	0	0	0	0	O.K.
34	Equal Access Investment	0	R177	0	0	0	0	0	0	O.K.
35										
36	Total	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
37	Factor	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
38										
39	Sum: Com. Ln., Sw., Trans.	\$0	36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40	Factor	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	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	\$0	Q28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
46	Factor	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.

DTG Community Telephone

***** FCC PART 69 ***** Apportionment Factors		Part 39 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	
80 Interstate Equip. Factor	0.000000	Direct	0.000000	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	0.000000	0.000000	0.000000	O.K.
82										
83 "DIO THREE" Expenses	\$0	U171	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
84 Factor	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
85										
86 Net Investment	0	P13	0	0	0	0	0	0	0	O.K.
87 Factor	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.

DTG Community Telephone

	***** FCC PART 68 ***** Operating Expenses and Taxes		Part 28 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		\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
15 Network Support, Alloc.		0	Direct	0	0	0	0	0	0	0	0	O.K.
16 Network Support, Direct												
17		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
18 Total Network Support Exp.												
19		\$0	T30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
20 General Support, Alloc.		0	Direct	0	0	0	0	0	0	0	0	O.K.
21 General Support, Direct												
22		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
23 Total General Support Exp.												
24		\$0	T31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
25 Central Office Eq., Alloc.		0	Direct	0	0	0	0	0	0	0	0	O.K.
26 Central Office Eq., Direct												
27		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28 Total COE Exp.												
29		\$0	R76	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30 Cust. Premises Equip.		0	T43	0	0	0	0	0	0	0	0	O.K.
31 Other IOT		0	Direct	0	0	0	0	0	0	0	0	O.K.
32 IOT Direct												
33		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
34 Total IOT Exp.												
35		\$0	T33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
36 Cable & Wire, Alloc.		0	Direct	0	0	0	0	0	0	0	0	O.K.
37 Cable & Wire, Direct												
38		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
39 Total C&WF Exp.												
40		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
41 TOTAL PLT. SPEC. OPER. EXP.												
42		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
43 TOTAL PLT. SPEC., ex SUPPORT												

DTG Community Telephones

***** 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)	
67 NON-SPECIFIC OPER. EXP.:									
68 Oth. PR. and Equip., Alloc.	\$0	T18	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
69 Oth. PR. and Equip., Direct	0	Direct	0	0	0	0	0	0	O.K.
70 Total Oth. PR. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
71 Network Operations, Alloc.	\$0	T18	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
72 Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
73 Total Network Oper. Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
74 Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
75 Depr., Support Assets	\$0	R23	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
76 Depr., COE Switching	0	R44	0	0	0	0	0	0	O.K.
77 Depr., COE Operator	0	R32	0	0	0	0	0	0	O.K.
78 Depr., COE Transmission	0	R68	0	0	0	0	0	0	O.K.
79 Depr., ROT Equipment	0	R78	0	0	0	0	0	0	O.K.
80 Depr., C&W Facilities	0	R117	0	0	0	0	0	0	O.K.
81 Depr., PHFU	0	R147	0	0	0	0	0	0	O.K.
82 Total Depreciation Expense	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83 Amort., Tangible Assets	\$0	R141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
84 Amort., Intangible Assets	0	R144	0	0	0	0	0	0	O.K.
85 Other Amortization	0	Direct	0	0	0	0	0	0	O.K.
86 Direct Assigned Amort.	0	Direct	0	0	0	0	0	0	O.K.
87 Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
88 Total Depr. and Amort.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
89 TOTAL NON-SPEC. OPER. EXP.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

DTG Community Telephone

***** FCC PART 88 ***** Operating Expenses and Taxes	Part 38	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	InterLATA Total								
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
104 CUSTOMER OPERATIONS EXPENSE:									
105									
106 Marketing, Allocable	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
107 Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108									
109 Total Marketing Expense	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
110									
111 Operator Service, Alloc.	\$0	T81	\$0	\$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	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
115									
116 Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
117 Alphabetical Directory	0	(F)	0	0	0	0	0	0	O.K.
118 Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119									
120 Total Directory	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
121									
122 Bus. Otc., EU Presubscription	0	T40	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
123 Bus. Otc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
124 Bus. Otc., EU Access PL & All Other	0	(H)	0	0	0	0	0	0	O.K.
125 Bus. Otc., EU Message	0	(H)	0	0	0	0	0	0	O.K.
126 Bus. Otc., EU Reserved	0	(I)	0	0	0	0	0	0	O.K.
127 Bus. Otc., IX Special Access	0	(I)	0	0	0	0	0	0	O.K.
128 Bus. Otc., IX Switched Access	0	T40	0	0	0	0	0	0	O.K.
129 Bus. Otc., IX Billing and Collection	0	(H)	0	0	0	0	0	0	O.K.
130 Bus. Otc., Coin Collection & Administ	0	(D)	0	0	0	0	0	0	O.K.
131 Bus. Otc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
132									
133 Total Business Office	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
134									
135 Cust. Serv., Msg. Process	\$0	(H)	0	0	0	0	0	0	O.K.
136 Cust. Serv., Other B&C	0	(H)	0	0	0	0	0	0	O.K.
137 Cust. Serv., CABS	0	T21	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	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
141									
142 Total BO, CS, OS, Dir.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

DTG Community Telephone

***** FCC PART 68 ***** 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.	\$0	142	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
189 Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	0	O.K.
190										
191 Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
192										
193 TOTAL CUSTOMER OPER. EXP.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
194										
195 "BIG-THREE" EXPENSES:										
196										
197 Total Pfl. Specific Exp.	\$0	41	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
198 Total Pfl Non-specific Exp.	0	62 + 67 + 99	0	0	0	0	0	0	0	O.K.
199 Total Customer Operations	0	163	0	0	0	0	0	0	0	O.K.
200										
201 TOTAL "BIG THREE" EXPENSES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
202										
203 CORPORATE OPERATIONS EXPENSE:										
204										
205 Exec. and Planning, Alloc.	\$0	T84	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
206 Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	0	O.K.
207										
208 Total Exec. and Planning	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
209										
210 Admin. & General, Allocable	\$0	T84	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
211 Admin. & General, Direct	0	Direct	0	0	0	0	0	0	0	O.K.
212										
213 Total Admin. and Gen.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
214										
215 TOTAL CORPORATE OPERATIONS	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
216										
217 NON-INCOME TAXES:										
218										
219 Non-income Taxes, Allocable	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
220 Non-income Taxes, Direct	0	Direct	0	0	0	0	0	0	0	O.K.
221										
222										
223 Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
224										
225 TOTAL OPER. EXP. AND TAXES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME DTG Community Telephone
 PERIOD ADDRESSED ENDING DECEMBER 31, 1988
 RUN DATE AND TIME 20-Jun-89 03:31:45 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	0	--	--	--	0	--	0	--	0
22 Land, Direct	0	--	0	--	--	--	--	--	--
23 Motor Vehicles	0	--	--	--	--	--	--	--	--
24 Aircraft	0	--	--	--	--	--	--	--	--
25 Special Purpose Vehicles	0	--	--	--	--	--	--	--	--
26 Garage Work Equipment	0	--	--	--	--	--	--	--	--
27 Other Work Equipment	0	--	--	--	--	--	--	--	--
28 Buildings, Allocable	7,229,780	--	0	0	0	0	0	0	0
29 Buildings, Direct	0	--	0	--	--	--	--	--	--
30 Furniture	0	--	--	--	--	--	--	--	--
31 Office Equipment	0	--	--	--	--	--	--	--	--
32 General Purpose Computers	0	--	--	--	--	--	--	--	--
33 CAT 1 Oper. Sys., TSPS	0	--	--	--	--	--	--	--	--
34 CAT 1 Oper. Sys., Other TSPS	0	--	--	--	--	--	--	--	--
35 CAT 1 Oper. Sys., Aust. Pot.	0	--	0	0	0	0	0	0	0
36 CAT 1 Oper. Sys., Other	0	--	0	--	--	--	--	--	--
37 CAT 2 Tandem Sw. Allocable	0	--	0	0	0	0	0	0	0
38 CAT 2 Tandem Sw. Direct	0	--	0	--	--	--	--	--	--
39 CAT 3 Local Sw. Allocable	2,340,824	--	500,000	0	0	0	0	0	0
40 CAT 3 Local Sw. Direct	800,000	--	--	--	--	--	--	--	--
41 CAT 4.12 Exchange Trunk	247,717	--	0	0	0	0	0	0	0
42 CAT 4.12 Exch. Tr. Direct	0	--	0	--	--	--	--	--	--
43 CAT 4.13 Exch. Ln. Msg., PL & WAT	3,709,872	--	--	--	--	--	--	--	--
44 Reserved	0	--	0	0	0	0	0	0	0
45 CAT 4.13 Direct	0	--	0	--	--	--	--	--	--
46 CAT 4.23 Message, PL & WATS	1,807,824	--	--	--	--	--	--	--	--
47 Reserved	0	--	0	0	0	0	0	0	0
48 CAT 4.23 Direct	0	--	0	--	--	--	--	--	--
49 CAT 4.3 HLR Message	1,337,887	--	--	--	--	--	--	--	--
50 CAT 4.3 WATS	0	--	0	0	0	0	0	0	0
51 CAT 4.3 Direct	0	--	0	0	0	0	0	0	0
52 CAT 1 Other IOT Equipment	0	--	0	0	0	0	0	0	0
53 CAT 1 Coinless Pay Phone	0	--	0	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

DTG Community Telephone
ENDING DECEMBER 31, 1998

***** FCC PART 36 *****		TOTAL COMPANY	Source/ Allocator	Intrastate					TOTAL INTRASTATE
				Interstate and Other	Message Telephone Service		Private Line		
(A)	(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(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 Mag., Cat. 1.1 & 1.2 P	6,973,646	--	--	--	--	--	--	--	--
74 Other CAT 1 CSWF	0	--	0	0	0	0	0	0	0
75 CAT 2 CSWF	184,384	--	0	0	0	0	0	0	0
76 CAT 2 CSWF, Wideband	0	--	0	0	0	0	0	0	0
77 CAT 3 Joint Message & PLWATS	1,306,862	--	--	--	--	--	--	--	--
78 Reserved	0	--	--	--	--	--	--	--	--
79 CAT 3 Direct	366,623	--	366,623	0	0	0	0	0	0
80 CAT 4 Message	638,852	--	0	0	0	0	0	0	0
81 CAT 4 WATS	0	--	0	0	0	0	0	0	0
82 CAT 4 Direct	0	--	0	0	0	0	0	0	0
83 Allocable Support Leases	0	--	0	0	0	0	0	0	0
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 CSWF Leases	0	--	0	0	0	0	0	0	0
92 Leasehold Imp. Land etc.	0	--	--	--	--	--	--	--	--
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. CSWF	0	--	0	0	0	0	0	0	0
98 Leasehold Imp. Other	0	--	0	0	0	0	0	0	0
99 Allocable Acct. No. 2890	0	--	--	--	--	--	--	--	--
100 Direct Acct. No. 2890	0	--	0	0	0	0	0	0	0
101 Materials and Supplies	411,280	--	--	--	--	--	--	--	--
102 RTB Stock	0	--	--	--	--	--	--	--	--
103 Tele. Pk. Adjust. - Alloc.	0	--	0	0	0	0	0	0	0
104 Tele. Pk. 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	0	--	0	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

DTG Community Telephone
ENDING DECEMBER 31, 1988

***** FCC PART 28 *****		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE
					Message Telephone Service		Private Line		
(A)	(B)	(C)	(D)	InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)	(I)	
123	TPUC -- Short Term, Alloc.	163,160	--	--	--	--	--	--	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	2,943,100	--	--	--	--	--	--	--
130	Acc. Depr. COE Switching	2,401,534	--	--	--	--	--	--	--
131	Acc. Depr. COE Operator	0	--	--	--	--	--	--	--
132	Acc. Depr. COE Transmission	1,168,848	--	--	--	--	--	--	--
133	Acc. Depr. IOT Equipment	0	--	--	--	--	--	--	--
134	Acc. Depr. Cable and Wire Facilities	5,197,516	--	--	--	--	--	--	0
135	Acc. Depr. Other Plant	0	--	0	0	0	0	0	0
136	Accum. Amort., Tangible Inv.	0	--	--	--	--	--	--	--
137	Accum. Amort., Intang. Inv.	0	--	--	--	--	--	--	0
138	Accum. Amort., Other	0	--	0	0	0	0	0	0
139	Acc. Def. IT Support Assets	0	--	--	--	--	--	--	--
140	Acc. Def. IT COE Switching	0	--	--	--	--	--	--	--
141	Acc. Def. IT COE Operator	0	--	--	--	--	--	--	--
142	Acc. Def. IT COE Trans.	0	--	--	--	--	--	--	--
143	Acc. Def. IT IOT Equipment	0	--	--	--	--	--	--	--
144	Acc. Def. IT CSWF	0	--	--	--	--	--	--	0
145	Acc. Def. IT Unclassified	0	--	0	0	0	0	0	0
146									
147	OPERATING EXPENSES AND TAXES:								
148	Network Support, Alloc.	0	--	--	--	--	--	--	0
149	Network Support, Direct	0	--	0	0	0	0	0	0
150	General Support, Alloc.	602,460	--	--	--	--	--	--	0
151	General Support, Direct	0	--	0	0	0	0	0	0
152	Central Office Eq., Alloc.	482,137	--	--	--	--	--	--	0
153	Central Office Eq., Direct	0	--	0	0	0	0	0	0
154	Out. Premises Equip.	0	--	--	--	--	--	--	--
155	Contract Pay Phone Exp.	0	--	--	--	--	--	--	--
156	Other IOT	0	--	--	--	--	--	--	0
157	IOT Direct	0	--	0	0	0	0	0	0
158	Cable & Wire, Alloc.	385,737	--	--	--	--	--	--	0
159	Cable & Wire, Direct	0	--	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

DTG Community Telephone
ENDING DECEMBER 31, 1988

		Intrastate								
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
***** FOC PART 38 *****					InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
176	Oh. PL. and Equip., Alloc.	52,292	--	--	--	--	--	--	0	
177	Oh. PL. and Equip., Direct	0	--	0	0	0	0	0	0	
178	Network Operations, Alloc.	533,324	--	--	--	--	--	--	0	
179	Network Operations, Direct	0	--	0	0	0	0	0	0	
180	Total Access Expense	45,388	--	45,388	0	0	0	0	0	
181	Dcpr., Support Assets	884,883	--	--	--	--	--	--	--	
182	Dcpr., COE Switching	833,030	--	--	--	--	--	--	--	
183	Dcpr., COE Operator	0	--	--	--	--	--	--	--	
184	Dcpr., COE Transmission	110,173	--	--	--	--	--	--	--	
185	Dcpr., IOT Equipment	0	--	--	--	--	--	--	--	
186	Dcpr., CBW Facilities	784,188	--	--	--	--	--	--	--	
187	Amort., Tangible Assets	0	--	--	--	--	--	--	--	
188	Amort., Intangible Assets	0	--	--	--	--	--	--	0	
189	Other Amortization	0	--	0	0	0	0	0	0	
190	Direct Assigned Amort.	0	--	0	0	0	0	0	0	
191	Marketing, Advertis.	233,742	--	--	--	--	--	--	0	
192	Marketing, Direct	0	--	0	0	0	0	0	0	
193	Operator Service, Alloc.	0	--	--	--	--	--	--	0	
194	Operator Service, Direct	0	--	0	0	0	0	0	0	
195	Classified Directory	0	--	0	0	0	0	0	0	
196	Alphabetical Directory	4,983	--	--	--	--	--	--	--	
197	Foreign Directory	0	--	--	--	--	--	--	--	
198	Bus. Otc., EU Presubscription	128,065	--	--	--	--	--	--	--	
199	Bus. Otc., EU MTS & WATS	170,200	--	--	--	--	--	--	--	
200	Bus. Otc., EU Access, PVL & all Other	0	--	--	--	--	--	--	--	
201	Bus. Otc., DDC Special Access	0	--	--	--	--	--	--	--	
202	Bus. Otc., DDC Switched Access	881	--	--	--	--	--	--	--	
203	Bus. Otc., DDC B & C Services	0	--	--	--	--	--	--	0	
204	Coin Collect & Admtn.	0	--	--	--	--	--	--	0	
205	Cust. Svc., Direct	0	--	0	0	0	0	0	0	
206	Cust. Serv., Msg. Process	0	--	--	--	--	--	--	--	
207	Cust. Serv., Other BSC	88,781	--	--	--	--	--	--	--	
208	Cust. Serv., CABS	32,218	--	--	--	--	--	--	0	
209	Cust. Serv., EU Common Line	3,514	--	2,072	0	0	0	0	0	
210	Other Cust. Serv., Alloc.	47,338	--	--	--	--	--	--	0	
211	Other Cust. Serv., Direct	508	--	508	0	0	0	0	0	
212	Exec. and Planning, Alloc.	679,305	--	--	--	--	--	--	0	
213	Exec. and Planning, Direct	0	--	0	0	0	0	0	0	

SOUTH DAKOTA FUG INTRASTATE ACCESS COST MODEL

DTG Community Telephone
ENDING DECEMBER 31, 1988

***** FCC PART 38 *****		Intrastate								
		TOTAL COMPANY (B)	Source/ Allocator (C)	Intrastate and Other (D)	Message Telephone Service		Private Line		TOTAL INTRASTATE (I)	
(A)	InterLATA (E)				IntraLATA (F)	InterLATA (G)	IntraLATA (H)			
230	Admin. & General, Allocable	2,888,408	--	--	--	30,000	--	0	0	30,000
231	Admin. & General, Direct	30,000	--	0	0	--	0	--	0	0
232	Non-income Taxes, Allocable	63,419	--	--	0	--	0	--	0	0
233	Non-income Taxes, Direct	1,428	--	1,428	--	--	--	--	--	--
234										
235	OTHER INCOME STATEMENT:									
236	State Income Tax Rate	6.00%	--	--	--	--	--	--	--	--
237	Federal Income Tax Rate	34.00%	--	--	--	--	--	--	--	--
238	Gross Receipts Tax Rate	4.00%	--	--	--	--	--	--	--	--
239	Rate of Return	10.00%	--	--	--	--	--	--	--	--
240	APUDC	0	--	--	--	--	--	0	0	0
241	ITC Amortization	0	--	0	0	--	0	--	0	0
242	Other Return Adjustments	0	--	--	--	--	--	--	--	--
243	Contributions	0	--	--	--	--	--	--	--	--
244	Interest Expense	0	--	--	--	--	--	--	--	--
245	Capital Lease Expense	0	--	--	--	--	--	--	--	--
246	Capitalized Payroll Costs	0	--	--	--	--	--	0	0	0
247	Depreciation Adjustment	0	--	0	0	--	0	--	0	0
248	Other Income Adjustments	0	--	0	0	--	0	--	0	0
249	Uncollectibles	0	--	0	0	--	0	--	0	0
250	Other Revenue Adjustments	(2,400)	--	(1,825)	0	(575)	0	0	0	(575)
251	Other Revenue Taxes	0	--	0	0	--	0	--	0	0
252										

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

DTG Community Telephone
 ENDCY3 DECEMBER 31, 1988

***** FCC PART 38 *****	TOTAL COMPANY	Source/ Allocator	Other	Intrastate		Intrastate		TOTAL INTRASTATE
				Private Line		Private Line		
				IntraLATA	IntraLATA	IntraLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
271 Working Loops	6,673	--	224	0	0	0	0	0
272 Equivalent Interchange Cst. Miles	45,261	--	12,636	0	0	0	0	0
273 Interchange Circuit Terminations	740	--	204	0	0	0	0	0

South Dakota Public Utilities Commission
WEEKLY FILINGS
For the Period of July 1, 1999 through July 7, 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

EL99-013 In the Matter of the Filing by Lincoln-Union Electric Company for Approval of Exception to Service on Assigned Areas Consent and Agreement between Lincoln-Union Electric Company and Northern States Power Company.

Lincoln-Union Electric Company of Alcester, SD and Northern States Power Company, out of the Sioux Falls office have been discussing service boundaries to a new development area south of Sioux Falls. They have come to an agreement for the development area called Auburn Hills, City of Sioux Falls, in the NW ¼ of the SW ¼ of Section 16 in township 100W, Range 50W. They are requesting some minor variations to the existing territorial agreement as approved by the Public Utilities Commission on January 28, 1976.

Staff Analyst: Michele Farris
Staff Attorney: Camron Hoseck
Date Filed: 07/02/99
Intervention Date: 07/23/99

TELECOMMUNICATIONS

TC99-078 In the Matter of the Establishment of Switched Access Revenue Requirement for Tri-County Telcom, Inc.

Tri-County Telcom, 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: 07/01/99
Intervention Deadline: 07/23/99

TC99-079 In the Matter of the Establishment of Switched Access Revenue Requirement for Roberts County Telephone Cooperative Association and RC Communications, Inc.

Roberts County Telephone Cooperative Association and RC Communications, Inc. filed a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carrier Association.

Staff Analyst: Harlan Best/Keith Senger

Staff Attorney: Karen Cremer

Date Filed: 07/01/99

Intervention Deadline: 07/23/99

TC99-080 In the Matter of the Establishment of Switched Access Revenue Requirement for Sioux Valley Telephone Company.

Sioux Valley 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: 07/01/99

Intervention Deadline: 07/23/99

TC99-081 In the Matter of the Establishment of Switched Access Revenue Requirement for DTG Community Telephone.

DTG Community Telephone filed a switched access cost study "pursuant to the rules established by the Commission."

Staff Analyst: Harlan Best/Keith Senger

Staff Attorney: Karen Cremer

Date Filed: 07/01/99

Intervention Deadline: 07/23/99

TC99-082 In the Matter of the Filing by AT&T Communications of the Midwest, Inc. for Approval of its Access Services and Interconnection Services Tariff.

AT&T filed its Access Services and Interconnection Services Tariff. This tariff contains regulations, rates and charges applicable to the provisions of 1) intrastate Access

Services provided to customers by AT&T, and 2) certain Network Interconnections Services provided to carriers within the State of South Dakota. AT&T is assuming that Commission approval is not needed because this is a business service only and AT&T serves less than 50,000 local exchange subscribers.

Staff Analyst: Keith Senger
Staff Attorney: Karen Cremer
Date Filed: 05/28/99.
Intervention Date: 07/23/99

TC99-083 In the Matter of the Application of Avera Communication, L.L.C. for a Certificate of Authority to Provide Local Exchange Services in South Dakota.

Avera Communication, L.L.C. intends to provide facilities-based and resale of competitive local exchange services. Avera Communication, L.L.C. requests authority to provide services throughout U S West territories.

Staff Analyst: Keith Senger
Legal Intern: Jeff Koerselman
Date Filed: 07/06/99
Intervention Date: 07/23/99

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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 REVENUE)	FEE
REQUIREMENT FOR DTG COMMUNITY)	
TELEPHONE)	TC99-081

On July 1, 1999, DTG Community Telephone (DTG) filed for approval by the Public Utilities Commission (Commission) its 1998 Intrastate Switched Access Cost Study.

On July 8, 1999, the Commission electronically transmitted notice of the filing and the intervention deadline of July 23, 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 DTG a filing fee as requested by the Executive Director up to the statutory limit of \$100,000. It is therefore

ORDERED that DTG 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><i>William Kelso</i></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



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

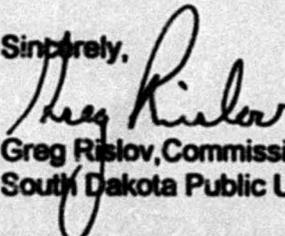
Dear Ms. Cremer:

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)773-3889

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

Consumer Hotline
1-800-333-1782

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

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

Jim Berg
Chairman
Fam Nelson
Vice-Chairman
Laska Schoenfelder
Commissioner

William Bullard Jr.
Executive Director

Harlan Best
Martin C. Bettmann

Sue Cichos
Karen E. Cremer
Michelle M. Farris
Marlotte Fischbach
Hunter K. Forney

Shirleen Fagitt
Mary Giddings
Lewis Hammond

Leal Healy
Cameron Hoeck
Lisa Hull

Dave Jacobson
Katie Johnson

Bob Knadle
Deaine Kolbo
Charlene Lund

Terry Noran
Gregory A. Rislov

Keith Senger
Rosalynne Alitz Wiest



By Facsimile and First Class Mail

RECEIVED

DEC 16 1999

December 14, 1999

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

William Bullard, Jr.
Executive Director
South Dakota Public Utilities Commission
Capitol Building, 1st Floor
500 East Capitol Avenue
Pierre, SD 57501-5070

RE: Switched Access Costs - TC99-081

Dear Mr. Bullard,

I have reviewed the memorandum, dated December 3, 1999, from Mr. Harlan Best to the South Dakota Public Utilities Commissioners. DTG Community Telephone, Inc., concurs in the recommendations of Mr. Best.

If you have any questions or desire further information, please contact me. Thank you.

Sincerely

William P. Heaston
Associate General Counsel
P.O. Box 66
Irene, SD 57037
(605) 263-7212

cc: John W. Coleman, Olsen Thielen & Co., Ltd.

DTG

MEMORANDUM TO COMMISSIONERS BURG, NELSON AND SCHOENFELDER

FROM: Harlan Best

**RE: DTG Community Telephone, Irene, SD
Switched Access Revenue Requirement, TC99-081**

DATE: December 16, 1999

DTG Community Telephone (DTG) filed an Intrastate Switched Access Cost Study pursuant to the administrative rules on July 1, 1999, based on the twelve months ended December 31, 1998. The cost study submitted by DTG developed a revenue requirement of \$2,786,079. DTG's minutes of use for 1998 was 19,132,863. DTG is not a member of the Local Exchange Carriers Association.

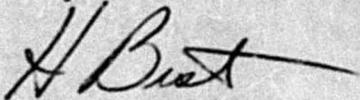
On July 8, 1999, the Commission electronically transmitted notice of the filing and the intervention deadline of July 23, 1999, to interested individuals and entities. No interventions were received by the Commission.

On July 16, 1999, the Commission ordered DTG 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 DTG on July 6, August 2, October 8, and November 4, 1999. Staff data requests were responded to by DTG. Staff reviewed accounting reports for 1998, adjustments proposed by DTG in the cost study, long term debt, the 1998 trial balance, minutes of use, and traffic factor support.

Staff has reviewed DTG's cost study filing and all of the data responses submitted by DTG and would recommend that the Intrastate Switched Access Cost Study for DTG be adjusted for the exclusion of contributions and donations in the amount of \$65,493, the Subscriber Plant Factor on Sheet G be adjusted (this correction increases the revenue requirement), National Exchange Carriers Association expenses be assigned to interstate, and Other Billings and Collections be corrected to agree with the per book amount. If these recommendations are accepted by the Commissioners the Intrastate Switched Access Cost Study revenue requirement for DTG is increased by \$113,812, to \$2,899,891. DTG has agreed to Staff's recommendations.

Respectively submitted: Harlan Best



cc John W. Coleman, Olsen Thielen & Co, Ltd.



South Dakota Public Utilities Commission



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

December 22, 1999

John Coleman, Consultant
Olsen Thielen & Company., LTD

DTG Community Telephone

RE: DOCKET TC99-081, INTRASTATE SWITCHED ACCESS COST STUDY

Dear Mr. Coleman:

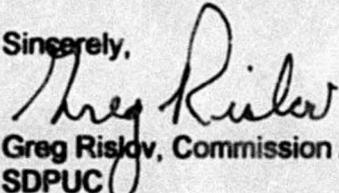
The Public Utilities Commission's December 28, 1999 meeting agenda includes consideration of the above-named docket. Although it appears Commission Staff and the company have reached a settlement, the Commissioners must still approve the settlement. I, as an advisor to the Commissioners, have reviewed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

The questions are:

1. It appears the cost study includes an estimated cost of \$30,000 for processing this docket. What is the actual cost to date?

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

Sincerely,


Greg Rislov, Commission Advisor
SDPUC

- c: Harlan Best, Commission Staff
Commissioners
Commission Counsel Wiest

Capitol Office
Telephone (605)773-3281
FAX (605)773-3809

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

Consumer Hotline
1-800-332-1782

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

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

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

William Bullard Jr.
Executive Director

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

DTG Community Telephone
South Dakota Public Utilities Commission
Switched Access Cost Study
TC99-051

1 It appears the cost study includes an estimated cost of \$30,000 for processing this docket. What is the actual cost to date?

As of December 18, the cost is \$44,940.

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

**IN THE MATTER OF THE FILING BY DTG) ORDER APPROVING
COMMUNITY TELEPHONE TO ESTABLISH) REVENUE REQUIREMENT
SWITCHED ACCESS RATES)
)
) TC99-081**

On July 1, 1999, DTG Community Telephone (DTG) filed for approval by the Public Utilities Commission (Commission) its 1998 Intrastate Switched Access Cost Study.

On July 8, 1999, the Commission electronically transmitted notice of the filing and the intervention deadline of July 23, 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 December 16, 1999, with the concurrence of the company, setting forth a recommended revenue requirement and minutes of use. The Commission considered this matter at its December 28, 1999, meeting.

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

ORDERED that DTG's revenue requirement and minutes of use are hereby approved as revised and shall be used in the determination of its switched access rates.

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

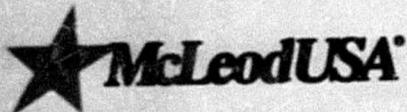
CERTIFICATE OF SERVICE
The undersigned hereby certifies that this document has been served today upon all parties of record in this docket, as listed on the docket service list, by facsimile or by first class mail, in properly addressed envelopes, with charges prepaid thereon.
By: <u>Melaine Kalbs</u>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



RECEIVED

JUL 21 2000

July 19, 2000

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

William Bullard, Jr.
Executive Director
South Dakota Public Utilities Commission
Capitol Building, 1st Floor
500 East Capitol Avenue
Pierre, SD 57501-5070

RE: Switched Access Rates- Docket No. TC99-081

Dear Mr. Bullard,

Based on inquiries from the Commission's Staff, DTG Community Telephone, Inc. wishes to inform the Commission of the following:

1. The revenue requirement and access minutes approved by the Commission's order in this docket, dated January 14, 2000, support DTG's current rates on file in its tariffs with the Commission.
2. Considering that order and after a thorough review of the rate levels and the financial impacts, DTG decided not to file any change in its existing tariffed rates for switched access.

Accordingly, DTG wishes to maintain the existing rates and will not be filing new tariffs. If there are any questions, please contact me. Thank you.

Sincerely,

William P. Heaston
Associate General Counsel

cc: Harlan Best