

TC01-066

TELEC CONSULTING
RESOURCES INC.

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June 18, 2001

Ms. Debra Elofson
Executive Director
South Dakota PUC
State Capitol
Pierre, SD 57501-5070

Dear Debra:

On behalf of the Western Telephone Company we are filing Western's 2000 intrastate switched access cost development package and Western's individual switched access rates developed in accordance with South Dakota Switched Access Rules 20:10:27,28,29. This cost study replaces the 1997 study filed in June of 1998. Western is included in the Local Exchange Carriers (LECA) consolidated tariff filing. Attachment A is provided in lieu of tariff sheets.

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

Sincerely,


Wendel Aanerud
TELEC Consulting Resources, Inc.

CC: Harold Brown, Western Telephone Company

Encl.

RECEIVED

JUN 28 2001

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

ATTACHMENT A

TARIFF SHEET

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

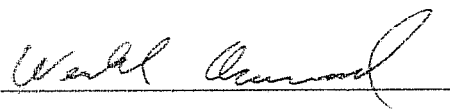
If Western were to develop and adopt a switched access tariff using its own revenue requirements as determined by the PUC program, the resulting rates would be as follows:

Switched Access Rates per minute (RPM)¹

	Carrier Common <u>Line</u>	Local <u>Switching</u>	Local <u>Transport</u>
Originating RPM	\$0.042244	\$0.032375	\$0.011525
Terminating RPM	\$0.053283	\$0.040836	\$0.011525

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

By



TELEC Consulting Resource, Inc.

For: Western Telephone Company

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SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

COST STUDY CHECKLIST

COMPANY Western Telephone Company

YEAR 2000

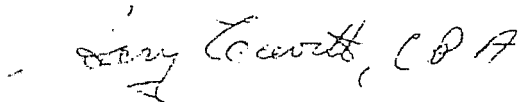
- 1 SDPUC cost study & disk
- 2 SDPUC rate development spreadsheet
- 3 Financial statement from accountant
- 4 Trial balance from accountant
- 5 Account adjustment & average spreadsheet
- 6 Capital investment support (average)
- 7 COE adjustments for Common and Power
- 8 Land and Building adjustment for Non-Reg
- 9 Expense adjustment support (6620)
- 10 Minutes of use factors
- 11 Loops worksheet
- 12 Circuit terminations and miles
- 13 Misc. factor support

To the Board of Directors
Western Telephone Company
Faulkton, SD 57438

We have compiled the accompanying balance sheet of Western Telephone Company (a corporation) for December 31, 2000, and the related statement of income for the year then ended, December 31, 2000, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit the statements of retained earnings and cash flow, and substantially all of the disclosures required by generally accepted accounting principles. If the omitted statements and disclosures were included in the financial statements, they might influence the user's conclusion about the Company's financial position, results of operations, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.



Gary Cavett & Co., CPAs
April 19, 2001

WESTERN TELEPHONE COMPANY
BALANCE SHEET
December 31, 2000

ASSETS

CURRENT ASSETS

CASH	\$437,857
TOTAL CASH & EQUIVALENTS	<u>437,857</u>

TEMPORARY CASH INVESTMENTS
INVESTMENTS

85,165

OTHER CURRENT ASSETS

DUE FROM CUSTOMERS	15,857
UNBILLED TOLLS & WATTS	25,234
RECEIVABLE TOLL CARRIERS	103,154
CURRENT PORTION NOTES REC	974
PREPAID INSURANCE	4,305
TOTAL OTHER CURRENT ASSETS	<u>149,524</u>

TOTAL CURRENT ASSETS

672,546

NON CURRENT ASSETS

INVESTMENTS	113,484
CUSTOMER PREMISE EQUIPMENT	85,352
A/D - CUST. PREMISE EQUIP.	(45,792)
INVENTORY	6,680
PLANT NOT YET IN SERVICE	156,332
NOTE RECIEVABLE	2,647
DEFERRED TAX REGULATORY ASSET	4,122
TOTAL NONCURRENT ASSETS	<u>322,825</u>

GENERAL SUPPORT ASSETS

LAND	6,815
VEHICLES & OTHER EQUIPMENT	251,568
OTHER WORK EQUIPMENT	260,442
BUILDINGS	360,699
FURNITURE	11,262
EQUIPMENT	99,488
TOTAL SUPPORT ASSETS	<u>\$1,000,273</u>

WESTERN TELEPHONE COMPANY
 INCOME STATEMENT
 December 31, 2000

OPERATING REVENUES	
Local Network	\$293,800
Network Access	742,452
Long Distance Network	135,893
Miscellaneous	61,894
Uncollectibles	405
Total Operating Revenues	<u>1,234,243</u>
OPERATING EXPENSES	
Plant Specific	212,999
Depreciation	246,502
Plant Nonspecific	147,379
Customer	76,036
Corporate	260,291
Real Estate Tax	2,952
Gross Earnings Tax	37,783
Total Operating Expenses	<u>983,943</u>
OPERATING INCOME BEFORE TAXES	<u>250,300</u>
INCOME TAX EXPENSE	
ITC	1,430
Operating Income Tax	(40,964)
Total Income Tax	<u>(39,534)</u>
OPERATING INCOME	<u>210,766</u>
NON-OPERATING INCOME AND EXPENSES	
Interest and Dividend Income	4,738
Nonregulated Activities	(34,487)
Gain (Loss)	(11,238)
Amortization Expense	(997)
Depreciation	(10,127)
Income Taxes	14,628
Total Non-operating	<u>(37,483)</u>
NET INCOME BEFORE INTEREST EXPENSE	<u>173,283</u>
INTEREST EXPENSE	<u>(54,107)</u>
NET INCOME	<u>\$119,176</u>

SEE ACCOUNTANT'S COMPILATION REPORT

Western Telephone Company
Supporting Schedule
2000 Cost Study

Acct #	Support Assets	Calender Yr	
		2000	1999
General Support Facilities			
2112.0	Motor Vehicles	<i>B/S</i> \$ 261,568	\$ 215,314
2116.0	Other Work Equipment	260,442	242,766
2121.0	Buildings	360,699 ✓	329,988
2122.0	Furniture	11,262	11,262
2123.0	Office Equipment	99,488	94,240
		<u>993,458</u>	<u>893,570</u>
2111.0	Land	<i>B/S</i> 6,815	6,815
	Total General Support Facilities	<u>1,000,273 ✓</u>	<u>900,385 ✓</u>
Central Office Equipment			
2210.0	Central Office Switching	<i>B/S</i> 1,379,946	1,280,232
	Analog Electronic Switching	79,174	79,174
	Digital Electronic Switching	58,305	12,751
	Circuit Equipment	85,631	79,066
	Equal Access Investment	11,400	11,400
		<u>1,614,456 ✓</u>	<u>1,462,623 ✓</u>
Information Orig/Term Equipment			
2321.0	Customer Premise Wiring	<i>B/S</i> 42,858	41,750
2351.0	Public Tele Term Equipment	10,983	5,644
	Total IOT	<u>53,841 ✓</u>	<u>47,394 ✓</u>
Cable & Wire Facilities			
2423.0	Buried Cable	<i>B/S</i> 1,837,851	1,783,208
2441.0	Conduit System	2,954	2,954
	Total Cable & Wire Facilities	<u>1,840,805 ✓</u>	<u>1,786,162 ✓</u>
3100.0	Total TPIS	4,509,375 ✓	4,196,564
2003.0	Plant Not Yet In Service	<i>B/S</i> 156,332 ✓	139,486 ✓
	Total Plant	<u>\$ 4,665,707</u>	<u>\$ 4,332,050</u>

98cststy

Western Telephone Company
Supporting Schedule
2000 Cost Study

		Calender Yr 2000	Calender Yr 1999
Other Plant Accounts, Materials & Supplies			
1220.1	Materials & Supplies	\$ -	\$ -
1402.1	Investments	<i>B/S</i> 113,484	<i>C-4</i> 111,826
	Cash Working Capital	<i>WP-8</i> 34,020	34,878
	Total Other	<u>147,504</u>	<u>146,704</u>
	Total Rate Base	<u>4,813,211</u>	<u>4,478,754</u>

Other Income

Nonoperating Income & Expenses			
7310.0	Dividend Income	0	772
7326.0	Nonoperating Revenue	<i>I/S</i> (34,487)	(41,477)
	Total	<u>(34,487)</u>	<u>(40,705)</u>

Interest & Related Items

7320.0	Interest Income	<i>WP-10</i> 4,738	3,943
7210.0	Investment Tax Credit Amortization	<i>I/S</i> (1,430)	(4,282)

Reserves & Deferrals

Support Assets

3100.0	Motor Vehicles	<i>WP-15</i> 182,833	182,371
3100.0	Other Work Equipment	231,855	218,857
3100.0	Buildings	161,804	151,604
3100.0	Furniture	11,262	10,545
3100.0	Office Equipment	75,382	67,342

663,136 C-4 630,719 ✓

Central Office Equipment

3100.0	Central Office Switching	<i>WP-95</i> 895,962	770,345
	Analog Electronic Switching	79,174	79,174
	Digital Electronic Switching	6,352	1,521
	Circuit Equipment	73,898	72,625

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Western Telephone Company
Supporting Schedule
2000 Cost Study

	Calendar Yr 2000		Calendar Yr 1999
	<u>2000</u>		<u>1999</u>
	\$ 1,055,386	<i>3-4</i>	\$ 923,566
Information Orig/Term Equipment			
3100.0 Customer Premise Wiring	<i>WTS</i> \$ 41,823		\$ 41,750
3100.0 Public Telephone Equipment	<u>6,407</u>		<u>5,644</u>
	<i>48,230</i>	<i>3-4</i>	<i>47,394</i>
Equal Access Accum. Depr.	11,400		11,400
Cable & Wire Facilities			
3100.0 Buried Cable	<i>WTS</i> 1,508,249		1,426,867
3100.0 Conduit System	<u>1,922</u>		<u>1,774</u>
	<i>1,510,171</i>	<i>3-4</i>	<i>1,428,641</i>
Total Accum Depreciation TPIS	<u>3,288,323</u>	<i>3-4</i>	<u>3,041,820</u>
4100.0 Net Current Def Op Inc Taxes	0		0
4340.0 Net Noncurrent Def OIC Taxes	0		0
Total Deferred Taxes	<u>0</u>		<u>0</u>
Total Reserves & Deferrals	3,288,323	<i>3-4</i>	3,041,820
Net Plant	<u>\$ 1,524,888</u>		<u>\$ 1,436,934</u>

WESTERN TELEPHONE CO.
SUPPORTING SCHEDULE
2000 INTERSTATE AND INTRASTATE COST STUDY

	<u>Calendar Yr</u> <u>2000</u>	<u>Calendar Yr</u> <u>1999</u>
PLANT SPECIFIC EXPENSES		
#6110 Network Support Expense	\$ -	\$ -
#6120 General Support Expenses		
#6121 Land & Building	WP-10 33,927	100,754
#6122 Furniture & Artwork	67	
#6123 Office Equipment	0	145
Total General Support Exp	33,994 96	100,900
#6210 Central Office Equipment		
#6210 Central Office Equipment	WP-10 59,505	94,620
#6310 Information Orig/Term Equipment	937	5,167
#6410 Cable & Wire Facilities	119,563	95,700
Total Plant Specific Exp	213,999 1	306,595
PLANT NON-SPECIFIC EXPENSES		
#6530 Network Operations Expense		
#6531 Power Expense	WP-10 9,056	11,075
#6533 Testing	72,993	69,203
#6540 Access Expense	65,324	50,345
Total Network Operations Exp	147,373 1	130,623
#6560 Depreciation and Amor Expenses	WP-10 246,502	208,033
Total Plant Non-Specific Exp	\$ 393,841	\$ 348,656

WESTERN TELEPHONE CO.
SUPPORTING SCHEDULE
2000 INTERSTATE AND INTRASTATE COST STUDY

	<u>Calendar Yr 2000</u>	<u>Calendar Yr 1999</u>
CUSTOMER OPERATIONS EXPENSES		
#6620 Customer Services Expense		
#6621 Call Completion	WP-11 \$ 52	\$ 158
#6622 Number Services	6,344	8,249
#6623 Customer Services	69,641	74,369
	<u>76,036</u>	<u>82,776</u>
Total Customer Services Exp	76,036	82,776

CORPORATE OPERATIONS EXPENSES		
#6710 Executive & Planning Expense	WP-11 47,514	42,471

#6720 General & Administrative Exp		
#6721 Accounting & Finance	WP-11 190,055	180,033
#6722 External Relations	4,755	4,844
#6725 Legal	2,406	2,556
#6728 Other General and Admin.	6,197	4,502
	<u>203,412</u>	<u>192,034</u>
Total General & Admin Exp	203,412	192,034
Total Corporate Exp	<u>250,926</u>	<u>234,506</u>

Total Operating Expenses	<u>934,943</u>	<u>980,533</u>
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OPERATING TAXES

#7200 Operating Taxes Excluding ICT		
#7220 Operating Federal Inc Tax	Excluded	Excluded
#7240.1 Gross Earnings Tax	37,783	34,436
	<u>37,783</u>	<u>34,436</u>
Total Operating Taxes	\$ 37,783	\$ 34,436

WP

WESTERN TELEPHONE CO.
SUPPORTING SCHEDULE
2000 INTERSTATE AND INTRASTATE COST STUDY

	<u>Calendar Yr 2000</u>	<u>Calendar Yr 1999</u>
OTHER INCOME		
#6728.2 Donations	\$ 9,060	\$ 2,050
#7500 Interest & Related Items	54,107	59,767
#7210 Investment Tax Credit	(1,430)	(4,282)
OPERATING TAXES (FIT, SIT, GROSS RECEIPTS, ITC)		
#7210 ITC - Net (Income)	(1,430)	(4,282)
#7220 Operating Federal Inc Tax	40,964	2,224
#7240.1 Gross Earnings Tax	37,783	34,436
#7250 Provision Deferred Op I/T	0	0
	<u>\$ 77,317</u>	<u>\$ 32,378</u>

* Western Telephone Co. is a Class B Company and is not required to account for #7250 Provision for deferred operating income taxes separately on the financial statement. Instead, this amount was netted with #7220 Operating Federal Inc. Taxes. Below is an allocation of the Provision of Deferred Income Tax.

Operating Tax	140.0%	140.0%
Non-Operating Tax	<u>-40.0%</u>	<u>-40.0%</u>
Total Deferred Tax	100.0%	100.0%

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Western Telephone Company

Profit & Loss

January through December 2000

Jan - Dec '00

Ordinary Income/Expense
Income

5000000 · Local Network Access Revenue	
5001000 · Basic Service	200,046.02
5093000 · Cellular Revenue	19,181.70
5060000 · Optional Services	64,471.39
	283,699.11
Total 5000000 · Local Network Access Revenue	283,699.11
5080000 · Network Access Revenue	
5081000 · End User	51,963.75
5082100 · IS Common Line	91,292.40
5082200 · IS Switched Access	258,243.63
5082300 · Universal Service Fund	34,155.28
5083000 · IS Special Access	12,497.70
5084100 · State Common Line	97,208.39
5084200 · State Switched Access	197,090.39
	742,451.54
Total 5080000 · Network Access Revenue	742,451.54
5100000 · Long Distance Messages	
5100100 · Long Distance Message	20,512.57
5100200 · Long Distance State	115,279.93
	135,792.50
Total 5100000 · Long Distance Messages	135,792.50
5200000 · Miscellaneous Revenue	
5230000 · Directory Revenue	6,511.22
5260000 · Miscellaneous - Income	44,936.74
5270100 · IS Billing & Collect	5,577.89
5270200 · State Billing & Collect	4,719.45
5280000 · Operator Surcharge Revenue	11.40
	61,856.70
Total 5200000 · Miscellaneous Revenue	61,856.70
5301000 · Uncollectible - Tele	494.77
	1,234,242.60
Total Income	1,234,242.60

Expense

6000000 · Plant Specific Expense	
6110000 · Network Support Expense	0.00
6121000 · Land & Building	10,927.47
6122000 · Furniture & Artwork	66.01
6123000 · Office Equipment - Expenses	0.00
6210000 · Central Office Switching - Exp	51,935.07
6212000 · Digital Electronic Expense	4,956.52
6232000 · Circuit Equip Expense	8,957.00
6310000 · Information Organization/Term	226.40
6422000 · Underground Cable Expense	0.00
6423000 · Buried Cable Expense	110,662.75
	177,105.22
Total 6000000 · Plant Specific Expense	177,105.22
6120 · Bank Service Charges	0.00
6500000 · Plant NonSpecific Expense	
6530000 · Network Operations Expense	0.00
6531000 · Power Expense	1,024.46
6533000 · Testing	17,028.56
6540000 · Access Expense	10,124.15
6561000 · Depr - Plant In Service	246,521.75
	274,678.92
Total 6500000 · Plant NonSpecific Expense	274,678.92
6600000 · Customer Operations	
6621000 · Call Completion	31.51
6622000 · Number Services	6,244.03
6623000 · Customer Service	60,640.60
	67,016.14
Total 6600000 · Customer Operations	67,016.14
6700000 · Corporate Operations	
6711000 · Executive	47,513.60
6721000 · Accounting & Finance	100,454.95
	147,968.55

PROFIT & LOSS
January through December 2000

	Jan - Dec '00
6722000 · External Relations	4,754.78
6725000 · Legal	2,405.90
6728100 · Meals & Entertainment	768.21
6728200 · Donations	9,060.02
6728300 · Miscellaneous - Expense	5,429.52
Total 6700000 · Corporate Operations	259,985.99
7000000 · Operating Taxes	
7210000 · ITC - Net	-1,429.73
7220000 · Operating Federal Inc Tax	40,953.76
7240100 · Gross Earnings Tax	37,783.21
7240200 · Real Estate Taxes	2,952.20
Total 7000000 · Operating Taxes	80,269.40
7240000 · INTRA STATE FILING FEE	305.09
7270000 · Labor Clearing	0.00
7280000 · Benefit Clearing	0.00
Total Expense	1,023,476.85
Net Ordinary Income	210,755.95
Other Income/Expense	
Other Income	
7320000 · Interest Income - Other	4,737.58
7326000 · Nonoperating Revenue	-161.24
7990100 · Sales Revenue	23,747.15
7990200 · Lease Revenue	9,541.98
7990300 · Install & Repair Revenue	12,477.43
Total Other Income	50,342.87
Other Expense	
6330000 · EQUIPMENT REPAIRS	0.00
7360100 · Loss (Gain) On Sale Of Property	11,237.54
7360200 · Amortization Expense - Other	897.39
7370000 · Penalties & Fines	307.04
7400000 · Income Taxes	14,827.76
7440000 · Gross Earnings Tax - Non Oper	1,500.58
7540000 · Interest Exp. Other LTD	54,107.12
7990400 · Cost Of Goods Sold	9,258.80
7990500 · CPE Repairs	33,462.10
7990600 · Depreciation - Nonreg	19,128.64
7990700 · Install & Repair Exp	16,422.77
8000000 · Internet Subscribers	15,898.29
8100000 · Internet Equipment	0.00
8200000 · Internet Resale	881.24
8300000 · Internet Repairs/Labor	111.01
8500000 · Bank Error Account	0.00
Total Other Expense	141,933.29
Net Other Income	91,596.36
Net Income	119,175.89

Jan - Dec '00

4,754.78 WA-70

2,405.90 L

768.21

9,060.02 61% 73 WA-70

5,429.52

259,985.99 - 9,060.02 = 250,925.97

-1,429.73

40,953.76 733.7

37,783.21 WA-70

2,952.20 10-70

80,269.40

305.09

0.00

0.00

1,023,476.85

210,755.95

Western Telephone Company

INVESTMENTS

Form Revised: 5/98

	EOY 1999	EOY 2000	Avg. 2000	% Change
---GENERAL SUPPORT FACILITIES---				
A/C 2110 Land & Support Assets	\$893,570	\$993,468	\$943,514	11.18%
Support Assets	\$6,815	\$6,815	\$6,815	0.00%
Land				11.04%
TOTAL GSF	<u>\$900,385</u>	<u>\$1,000,273</u>	<u>\$950,329</u>	
---CENTRAL OFFICE EQUIPMENT---				
A/C 2210 COE-Switching				
Cat 2-Tandem Switching	\$0	\$0	\$0	0.00%
Cat 3-Equal Access Investment	\$11,400	\$11,400	\$11,400	0.00%
Cat 3-Local Switching	\$1,451,224	\$1,603,056	\$1,527,140	10.45%
A/C 2230 COE-Transmission				
Cat 4.1-Exchange Circuit				
4.11 Exch Wideband	\$0	\$0	\$0	0.00%
4.12 Ex Trk EAS	\$0	\$0	\$0	0.00%
4.13 Ex Line	\$0	\$0	\$0	0.00%
Cat 4.2-Interexchange				
4.22 Interexchange Wideband	\$0	\$0	\$0	0.00%
4.23 All Other	\$0	\$0	\$0	0.00%
4.23 Direct Assignment	\$0	\$0	\$0	0.00%
Cat 4.3-Host/Remote				
Joint	\$0	\$0	\$0	0.00%
WATS	\$0	\$0	\$0	0.00%
TOTAL COE	<u>\$1,462,624</u>	<u>\$1,614,456</u>	<u>\$1,538,540</u>	10.33%
---INFORMATION ORIG/TERM EQUIPMENT ---				
A/C 2310 Info Orig/Term Equipment				
Cat 1-Other IOT Equip	\$6,644	\$10,983	\$8,314	54.60%
Direct Assignment	\$0	\$0	\$0	0.00%
Cat 2-Cust Premises Equip	\$41,750	\$42,468	\$42,304	7.65%
TOTAL IOT	<u>\$47,394</u>	<u>\$53,451</u>	<u>\$50,618</u>	13.60%
---CABLE & WIRE FACILITIES ---				
A/C 2410 Cable & Wire Facilities				
Cat 1-Exch Line Cat. 1.3	\$1,786,162	\$1,840,905	\$1,813,484	3.05%
Cat 2 Wideband & Exch Trunk				
Wideband Exchange	\$0	\$0	\$0	0.00%
E A S Trunk	\$0	\$0	\$0	0.00%
Cat 3 Interexchange Trunk				
Wideband	\$0	\$0	\$0	0.00%
Interexchange Trunk	\$0	\$0	\$0	0.00%
Direct Assignment	\$0	\$0	\$0	0.05%
Cat 4-Host/Remote C&WF				
Joint	\$0	\$0	\$0	0.00%
WATS	\$0	\$0	\$0	0.00%
TOTAL CWF	<u>\$1,786,162</u>	<u>\$1,840,905</u>	<u>\$1,813,484</u>	3.05%
TOTAL TPIS	<u>\$4,196,565</u>	<u>\$4,809,375</u>	<u>\$4,352,970</u>	7.46%

Western Telephone Company

INVESTMENTS

Form Revised: 5/98

	EOY 1999	EOY 2000	Avg. 2000	% Change
-- Other Telephone Plant				
A/C 2002 Prop Held for Future Use	\$0	\$0	\$0	0.00%
A/C 2003 Plt Under Construction	\$135,486	\$156,332	\$145,909	15.30%
A/C 2005 Telephone Plant Adjustment	\$0	\$0	\$0	0.00%
TOTAL TELEPHONE PLANT	\$4,332,051	\$4,665,707	\$4,498,879	7.70%
---OTHER PLANT ACCOUNTS, MATERIALS & SUPPLIES---				
A/C 1220 Materials & Supplies	\$0	\$0	\$0	0.00%
A/C 1402 RTB Stock	\$111,826	\$113,484	\$112,655	1.40%
Investment Allowances/Disallowances	\$0	\$0	\$0	0.00%
Cash Working Capital	\$34,878	\$34,020	NA	-2.40%
A/C 2680 Tangibles Assets	\$0	\$0	\$0	0.00%
A/C 2690 Intangibles	\$0	\$0	\$0	0.00%
TOTAL OTHER	\$146,704	\$147,504	\$147,104	0.65%
TOTAL TELEPHONE PLANT, OTHER PLANT & CWC	\$4,478,755	\$4,813,211	\$4,645,983	7.47%
---RESERVES & DEFERRALS				
A/C 3100 Accum Depr-Tel Plt in Svc				
Support Assets	\$620,719	\$662,136	\$646,928	6.14%
COE - Switching	\$923,666	\$1,065,396	\$990,528	14.20%
COE - Transmission	\$0	\$0	\$0	0.00%
Info Orig/Term Equip	\$47,394	\$48,200	\$47,812	1.76%
Cable & Wire Facilities	\$1,428,641	\$1,510,171	\$1,469,400	6.71%
Equal Access Accum Depr.	\$11,400	\$11,400	\$11,400	0.00%
A/C 3200 Accum Depr-Plant Future Use	\$0	\$0	\$0	0.00%
A/C 3600 Accum Amortization Other	\$0	\$0	\$0	0.00%
TOTAL ACCUM DEPRECIATION TPIS	\$3,041,820	\$3,298,323	\$3,185,072	8.10%
--- Customer Deposits				
A/C 4040 Customer Deposits	\$0	\$0	\$0	0.00%
--- Deferred Income Taxes and Other Liabilities				
A/C 4100 Net Current Def Op Inc Taxes	\$0	\$0	\$0	0.00%
A/C 4310 Other Long Term Liabilities	\$0	\$0	\$0	0.00%
A/C 4340 Net Noncurrent Def OIC Taxes	\$0	\$0	\$0	0.00%
TOTAL DEFERRED TAXES and LIABILITIES	\$0	\$0	\$0	0.00%
TOTAL RESERVES & DEFERRED TAXES	\$3,041,820	\$3,298,323	\$3,185,072	8.10%
TOTAL NET PLANT INCL CWC (Less A/C 4040)	\$1,436,935	\$1,524,888	\$1,460,912	6.16%

Western Telephone Company

INVESTMENT & EXPENSE ADJUSTMENTS

	PRGRM LINE #	2000 AS ACCOUNTED	DEBITS	CREDITS	COST STUDY INPUTS
---GENERAL SUPPORT FACILITIES---					
A/C 2110 Land & Support Assets					
Support Assets	92	\$943,514		(\$23,221) 2	\$920,293
Land	93	\$6,815		(\$299) 2	\$6,516
TOTAL GSF		<u>\$950,329</u>	<u>\$0</u>	<u>(\$23,517)</u>	<u>\$926,812</u>

---CENTRAL OFFICE EQUIPMENT---					
A/C 2210 COE-Switching					
Cat 2-Tandem Switching	98	\$0			\$0
Cat 3-Equal Access Investment	99	\$11,400			\$11,400
Cat 3-Local Switching	100	\$1,527,140	\$990,544 1	(\$1,527,140) 1	\$990,544
A/C 2230 COE-Transmission					
Cat 4.1-Exchange Circuit					
4.11 Exch Wideband	104	\$0	\$6,574 1		\$6,574
4.12 Ex Trk EAS	105	\$0			\$0
4.13 Ex Line	106	\$0	\$440,479 1		\$440,479
Cat 4.2-Interexchange					
4.22 Interexchange Wideband	108	\$0			\$0
4.23 All Other	109	\$0	\$42,744 1		\$42,744
4.23 Direct Assignment	110	\$0			\$0
Cat 4.3-Host/Remote					
Joint	112	\$0	\$46,500 1		\$46,500
WATS	114	\$0			\$0
TOTAL COE		<u>\$1,538,540</u>	<u>\$1,927,140</u>	<u>(\$1,927,140)</u>	<u>\$1,538,540</u>

----INFORMATION ORIG/TERM EQUIPMENT ----					
A/C 2310 Info Orig/Term Equipment					
Cat 1-Other IOT Equip	119	\$8,314		(\$8,314) 0	\$0
Direct Assignment	120	\$0			\$0
Cat 2-Cust Premises Equip	121	\$42,304		(\$42,304) 0	\$0
TOTAL IOT		<u>\$50,618</u>	<u>\$0</u>	<u>(\$50,618)</u>	<u>\$0</u>

Western Telephone Company

INVESTMENT & EXPENSE ADJUSTMENTS

	PRGRM LINE #	2000 AS ACCOUNTED	DEBITS	CREDITS	COST STUDY INPUTS
---CABLE & WIRE FACILITIES ---					
A/C 2410 Cable & Wire Facilities					
	125	\$1,813,484	\$1,539,362 4	(\$1,813,484) 4	\$1,539,362
	Cat 2 Wideband & Exch Trunk				
	126	\$0			
	127	\$0	\$62,991 4		\$62,991
	Cat 3 Interexchange Trunk				
	128	\$0			
	129	\$0	\$125,402 4		\$125,402
	130	\$0			
	Cat 4-Host/Remote C&WF				
	132	\$0	\$85,729 4		\$85,729
	134	\$0			
	TOTAL CWF	<u>\$1,813,484</u>	<u>\$1,813,484</u>	<u>(\$1,813,484)</u>	<u>\$1,813,484</u>
	TOTAL TPIS	<u>\$4,352,971</u>	<u>\$3,340,824</u>	<u>(\$3,414,750)</u>	<u>\$4,270,000</u>
	138	\$0			
	140	\$145,909			\$145,909
	143	\$0			
	TOTAL PLANT	<u>\$4,498,880</u>	<u>\$3,340,824</u>	<u>(\$3,414,750)</u>	<u>\$4,421,709</u>
---OTHER PLANT ACCOUNTS, MATERIALS & SUPPLIES---					
	149	\$0			
	151	\$112,655			\$112,655
	153	\$0			
	154	\$34,020		(\$34,020) 4	
	155	\$0			
	156	\$0			
	TOTAL TELEPHONE PLANT	<u>\$4,643,955</u>	<u>\$3,340,824</u>	<u>(\$3,448,770)</u>	<u>\$4,527,404</u>

Western Telephone Company

INVESTMENT & EXPENSE ADJUSTMENTS

	PRGRM LINE #	2000 AS ACCOUNTED	DEBITS	CREDITS	COST STUDY INPUTS
---RESERVES & DEFERRALS---					
A/C 3100 Accum Depr-Tel Plt in Svc					
Support Assets	163	\$646,928		(\$10,537) 2	\$636,391
COE - Switching	164	\$989,526	\$640,301 5	(\$989,526) 5	\$640,301
COE - Transmission	165	\$0	\$349,225 5		\$349,225
Info Orig/Term Equip	166	\$47,812		(\$47,812) 8	\$0
Cable & Wire Facilities	167	\$1,469,406			\$1,469,406
Equal Access Accum Depr.	168	\$11,400			\$11,400
A/C 3200 Accum Depr-Plant Future Use		\$0			\$0
A/C 3600 Accum Amortization Other	171	\$0			\$0
TOTAL ACCUM DEPRECIATION TPIS		<u>\$3,165,072</u>	<u>\$989,526</u>	<u>(\$1,047,875)</u>	<u>\$3,106,723</u>
--- CUSTOMER DEPOSITS					
A/C 4040 Customer Deposits	185	\$0			\$0
-- DEFERRED INCOME TAXES					
A/C 4100 Net Current Def Op Inc Taxes	172	\$0			\$0
A/C 4310 Other Long Term Liabilities	173	\$0			\$0
A/C 4340 Net Noncurrent Def OIC Taxes	174	\$0			\$0
TOTAL RESERVES & CUST DEPOSITS		<u>\$3,165,072</u>	<u>\$989,526</u>	<u>(\$1,047,875)</u>	<u>\$3,106,723</u>
TOTAL NET PLANT		<u>\$1,480,463</u>	<u>\$2,351,098</u>	<u>(\$2,400,904)</u>	<u>\$1,430,657</u>

Western Telephone Company

INVESTMENT & EXPENSE ADJUSTMENTS

	PRGRM LINE #	2000 AS ACCOUNTED	DEBITS	CREDITS	COST STUDY INPUTS
---PLANT SPECIFIC EXPENSES---					
A/C 6110 Network Support Expenses					
Joint	205	\$0			\$0
Direct Assignment	206	\$0			\$0
A/C 6120 General Support Expenses					
Joint	209	\$32,994		(\$2,203) 2	\$30,791
Direct Assignment	210	\$0			\$0
A/C 6210 Central Office Switching Expense	212	\$59,506			\$59,506
A/C 6220 Operators System Expense		\$0			\$0
A/C 6230 Central Office Transmission expense		\$0			\$0
A/C 6210 Equal Access Expense	213	\$0			\$0
A/C 6310 IOT Equip Expenses					
Cat 1-Other IOT Eqpt Expense	215	\$937		(\$937) 3	\$0
Cat 2-Cust Prem Eqpt Expense	216	\$0			\$0
A/C 6410 C&WF Expenses	218	\$119,563			\$119,563
TOTAL PLANT SPECIFIC EXPENSES		\$213,000	\$0	(\$3,140)	\$209,860
---PLANT NON - SPECIFIC EXPENSES---					
A/C 6510 Other Prop Plant & Eq Expense	221	\$0			\$0
A/C 6530 Network Operations Expense	223	\$147,379			\$147,379
A/C 6540 Access Expense (IX Carriers)	225	\$0			\$0
A/C 6560 Depreciation and Amort Expenses					
Depreciation Expense TPIS					
Support Assels	229	\$51,145		(\$596) 2	\$50,450
COE-Switching	230	\$120,515	\$76,226 5	(\$120,515) 5	\$76,226
Equal Access Depreciation Expense	231	\$0			\$0
COE-Transmission	232	\$0	\$44,389 5		\$44,389
Info Orig/Term Equip	233	\$0			\$0
Cable & Wire Facilities	234	\$74,843			\$74,843
A/C 6562 Property Held For Future Use	235	\$0			\$0
A/C 6565 Amort Exp. - Other	236	\$0			\$0
TOTAL PLT NON-SPECIFIC EXPENSES		\$393,882	\$120,515	(\$121,201)	\$392,180

Western Telephone Company

INVESTMENT & EXPENSE ADJUSTMENTS

	PRGRM LINE #	2000 AS ACCOUNTED	DEBITS	CREDITS	COST STUDY INPUTS
---CUSTOMER OPERATION EXPENSES---					
A/C 6610 Marketing Expense	240	\$0			\$0
A/C 6620 Services Expense					
Published Directory Listings:					
Classified	245	\$0			\$0
Alpha	246	\$0	\$101 6		\$101
Foreign	247	\$0			\$0
Call Completion - Operator Assist	248	\$0	\$1,056 6		\$1,056
Call Completion - Direct Assignment	249	\$0			\$0
All Other, Local Business Office Expense					
Cat 1 - LBOE EU Sv Order Pros	251	\$76,036	\$13,996 6	(\$76,036) 6	\$13,996
Cat 1 - LBOE EU Sv Order Direct Assgnment	252	\$0			\$0
Cat 1 - LBOE EU Pmt & Collect	253	\$0	\$24,324 6		\$24,324
Cat 1 - LBOE EU Billing Inquiry	254	\$0	\$3,636 6		\$3,636
Cat 1 - LBOE EU Coin Collect	256	\$0	\$1,345 6	(\$1,345) 6	\$0
Cat 1 - LBOE EU End User Access	257	\$0			\$0
Total Cat 1 LBOE		\$76,036	\$43,300	(\$77,381)	\$41,966
Cat 2 Message Processing	260	\$0	\$6,126 6		\$6,126
Cat 2 Other Billing & Collecting	261	\$0	\$8,199 6		\$8,199
Cat 2 CABS	262	\$0	\$17,202 6		\$17,202
Cat 2 Direct Assignment	263	\$0			\$0
Total Cat 2 LBOE		\$0	\$31,527	\$0	\$31,527
Cat 3 Other LBOE	265	\$0			\$0
Cat 3 Direct Assignment	266	\$0	\$52 6		\$52
Total Cat 3 LBOE		\$0	\$52	\$0	\$52
TOTAL CUSTOMER OPER. EXPENSE		<u>\$76,036</u>	<u>\$76,036</u>	<u>(\$77,381)</u>	<u>\$74,091</u>

Western Telephone Company

INVESTMENT & EXPENSE ADJUSTMENTS

	PRGRM LINE #	2000 AS ACCOUNTED	DEBITS	CREDITS	COST STUDY INPUTS
---CORPORATE OPERATIONS EXPENSES---					
A/C 6710 Exec & Planning Expense					
All Other	270	\$47,514			\$47,514
Direct Assignment	271	\$0			\$0
Interstate Amt. of Dr Assignment	273	\$0			\$0
A/C 6720 Gen'l & Administration Expense					
All Other	276	\$203,412		(\$32,898) 7	\$170,514
Direct Assignment	277	\$0	\$32,898 7		\$32,898
Interstate Amt. of Dr Assignment	280	\$0	\$0		\$0
TOTAL CORPORATE EXPENSE		<u>\$250,926</u>	<u>\$32,898</u>	<u>(\$32,898)</u>	<u>\$250,926</u>
---7200 Operating Taxes Exc. ICT					
A/C 7200 Operating Taxes Exc. ICT & Gross Receipts					
All Other	283	\$0			\$0
Direct Assignment	284	\$0	\$305 10		\$305
TOTAL OPER. EXPENSE EXC. CONTRIB.& ICT		<u>\$933,844</u>	<u>\$229,794</u>	<u>(\$234,900)</u>	<u>\$928,978</u>
A/C 7200 Operating Taxes (Including ICT, GRT, Property and Misc. Taxes)					
	289	\$78,747			\$78,747
--- Non-operating Income & Expenses					
A/C 7300 Non-operating Income & Expenses					
Funds Used During Construction	189	\$0			\$0
Contributions	190	\$9,000			\$9,000
--- Interest & Related Items					
A/C 7500 Interest & Related Items					
A/C 7510 Interest on Funded Debt (Fixed Charges)	193	\$54,107			\$54,107
Interest on Customer Deposits (Part of A/C 7540)	186	\$0			\$0
--- Miscellaneous Items					
Investment Tax Credit Amortization	195	\$1,430			\$1,430
Uncollectibles Direct Assignment	196	\$0			\$0
Amortization of excess Def. Taxes	197	\$0			\$0
Capitalized Payroll	198	\$0			\$0
Depreciation Adjustments	200	\$0			\$0

Western Telephone Company

INVESTMENT & EXPENSE ADJUSTMENTS

	PRGRM LINE #	2000 AS ACCOUNTED	DEBITS	CREDITS	COST STUDY INPUTS
Summary of Operating Expenses					
Total Plant Specific Expenses		\$213,000	\$0	(\$3,140)	\$209,860
Total Non-Plant Specific Expenses		\$393,882	\$120,515	(\$121,201)	\$393,196
Total Customer Operating Expenses		\$76,036	\$76,036	(\$77,381)	\$74,691
Total Corporate Expenses		\$250,926	\$32,898	(\$32,898)	\$250,926
A/C 7200 Oper. Taxes Excluding ICT		\$0	\$0	\$0	\$0
Contributions		\$9,060	\$0	\$0	\$9,060
Total Operating Expenses (Excl. ICT)		\$942,904	\$229,449	(\$234,620)	\$937,733

Notes: Adjustments to Accounted Data

- Note 1: Adjustments for Common & Power Investment based on CPR records
- Note 2: Land and Building adjustment for Non-Regulated space
- Note 3: Adjustment for Non-Regulated Investment
- Note 4: Adjustments for Interexchange & Host/Remote OSP Investment
- Note 5: Adjustment of Reserve & Depreciation Expense associated with CPR Adjustments
- Note 6: Distribution of Account 6610 & 6620 based on time study (1995)
- Note 7: Direct assignment of TELEC expenses
- Note 8: Payphone deregulation
- Note 9: Reclassify TRS to Account 6620 Cat 3
- Note 10: FCC Reg Fee, refer to NECA letter dated 8/19/97
- Note 11: CWC amount is calculated by Cost Study Program

CENTRAL OFFICE EQUIPMENT COSTS (AVERAGE)

Company Western Telephone Company

Study Dates 1/1/00 - 12/31/00

COE Categories:	Total COE Book Costs as of 12/31/00	Total COE Book Costs as of 12/31/00	Average Book Costs
Category 2			\$0
Category 3	\$983,335	\$1,021,153	\$1,002,244
Category 4.11	\$0	\$13,148	\$6,574
Category 4.12			\$0
Category 4.13	\$393,818	\$487,139	\$440,479
Category 4.22			\$0
Category 4.23	\$38,731	\$46,757	\$42,744
Category 4.3	\$46,740	\$46,259	\$46,500
Total COE	\$1,462,624	\$1,614,456	\$1,538,540

BURIED CABLE BREAKDOWN

Company Western Telephone Company

Study Dates 1/1/00 - 12/31/00

	Category 1	Category 2	Category 3	Category 4	Total C&W
1999 Total	\$1,512,041	\$62,991	\$125,402	\$85,729	\$1,786,162
2000 Total	\$1,566,684	\$62,991	\$125,402	\$85,729	\$1,840,805
Average	\$1,539,362	\$62,991	\$125,402	\$85,729	\$1,813,484

* Special study to identify Cat 3 for study

COST STUDY
AVERAGE
SCHEDULE

Company Western Telephone Company

YEAR 2000

	<u>Beginning Balance</u>	<u>Ending Balance</u>	<u>Average Balance</u>
Materials & Supplies	\$0	\$0	\$0
TPUC	\$135,486	\$156,332	\$145,909

WESTERN TELEPHONE CO.

2000 Study Year

CENTRAL OFFICE EQUIPMENT - POWER & COMMON EQUIPMENT SPREAD

	(a) CPR COE INVST.	(b) COE INVST.	(c)=(2b/1b etc) % DIST.	(d)=(1d*2c etc) POWER INVST.	(e)=(1e*2c etc) COMMON INVST.	(f)=(1f+1d+1e, etc) COE INCL. COM & POWER
CPR EOY 1999						
1 TOTAL INVESTMENT	\$1,303,872	\$1,303,872	100.0000%	\$143,182	\$15,570	\$1,462,624
2 CATEGORY 3 LOCAL SWITCH	\$876,604	\$876,604	67.2308%	\$96,262	\$10,468	\$971,935
3 CATEGORY 2 TANDEM SWITCH	XXX	\$0	0.0000%	\$0	\$0	\$0
4 CATEGORY 4.11 EXCH WDBND	\$0	\$0	0.0000%	\$0	\$0	\$0
5 CATEGORY 4.13 EXCH LN CKT	\$254,692	\$254,692	19.5335%	\$27,968	\$3,041	\$285,702
6 CATEGORY 4.13 EXCH FIBER CKT	\$96,382	\$96,382	7.3919%	\$10,584	\$1,151	\$108,116
7 CATEGORY 4.23 IX CKT ALL OTHER	\$14,922	\$14,922	1.1444%	\$1,639	\$178	\$16,738
8 CATEGORY 4.23 IX FIBER CKT	\$19,606	\$19,606	1.5037%	\$2,153	\$234	\$21,993
9 CATEGORY 4.3 HOST REMOTE	\$41,667	\$41,667	3.1956%	\$4,576	\$498	\$46,740
10 NON-REG EQUIP USING POWER	\$0	\$0	0.0000%	\$0	\$0	\$0
11 EQUAL ACCESS (INCL. IN CAT3)	\$11,400	XXX	XXX	XXX	XXX	\$11,400

	(a) CPR COE INVST.	(b) COE INVST.	(c)=(2b/1b etc) % DIST.	(d)=(1d*2c etc) POWER INVST.	(e)=(1e*2c etc) COMMON INVST.	(f)=(1f+1d+1e, etc) COE INCL. COM & POWER
CPR EOY 2000						
1 TOTAL INVESTMENT	\$1,454,165	\$1,454,165	100.0000%	\$144,218	\$16,073	\$1,614,456
2 CATEGORY 3 LOCAL SWITCH	\$919,768	\$919,768	63.2506%	\$91,218	\$10,167	\$1,009,753
3 CATEGORY 2 TANDEM SWITCH	XXX	\$0	0.0000%	\$0	\$0	\$0
4 CATEGORY 4.11 EXCH WDBND	\$11,843	\$11,843	0.8144%	\$1,174	\$131	\$13,148
5 CATEGORY 4.13 EXCH LN CKT	\$275,009	\$275,009	18.9118%	\$27,274	\$3,040	\$305,323
6 CATEGORY 4.13 EXCH FIBER CKT	\$163,765	\$163,765	11.2618%	\$16,241	\$1,810	\$181,816
7 CATEGORY 4.23 IX CKT ALL OTHER	\$14,922	\$14,922	1.0261%	\$1,480	\$165	\$16,566
8 CATEGORY 4.23 IX FIBER CKT	\$27,193	\$27,193	1.8700%	\$2,697	\$301	\$30,191
9 CATEGORY 4.3 HOST REMOTE	\$41,667	\$41,667	2.8653%	\$4,132	\$461	\$46,259
10 NON-REG EQUIP USING POWER	\$0	\$0	0.0000%	\$0	\$0	\$0
11 EQUAL ACCESS (INCL. IN CAT3)	\$11,400	XXX	XXX	XXX	XXX	\$11,400

	EOY 1999 INVST.	EOY 2000 INVST.	2000 AVG. INVST.
2000 AVG. COE INVESTMENT			
1 TOTAL INVESTMENT	\$1,462,624	\$1,614,456	\$1,538,541
2 CATEGORY 3 LOCAL SWITCH	\$971,935	\$1,009,753	\$990,844
3 CATEGORY 2 TANDEM SWITCH	\$0	\$0	\$0
4 CATEGORY 4.11 EXCH WDBND	\$0	\$13,148	\$6,574
5 CATEGORY 4.13 EXCH LN CKT	\$285,702	\$305,323	\$295,513
6 CATEGORY 4.13 EXCH FIBER CKT	\$108,116	\$181,816	\$144,966
7 CATEGORY 4.23 IX CKT ALL OTHER	\$16,738	\$16,566	\$16,652
8 CATEGORY 4.23 IX FIBER CKT	\$21,993	\$30,191	\$26,092
9 CATEGORY 4.3 HOST REMOTE	\$46,740	\$46,259	\$46,500
10 NON-REG EQUIP USING POWER	\$0	\$0	\$0
11 CATEGORY 3 EQUAL ACCESS	\$11,400	\$11,400	\$11,400

	EOY 1999	EOY 2000
TANDEM SWITCH CALCULATIONS		
1 CAT 3 LOCAL SWITCH *	\$0	\$0
2 PERCENT TANDEM SWITCH **	0.00%	0.00%
3 CAT 2 TANDEM SWITCH	\$0	\$0

* From CPR's for exchange serving as the Tandem

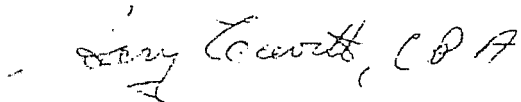
** From Traffic Study

To the Board of Directors
Western Telephone Company
Faulkton, SD 57438

We have compiled the accompanying balance sheet of Western Telephone Company (a corporation) for December 31, 2000, and the related statement of income for the year then ended, December 31, 2000, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit the statements of retained earnings and cash flow, and substantially all of the disclosures required by generally accepted accounting principles. If the omitted statements and disclosures were included in the financial statements, they might influence the user's conclusion about the Company's financial position, results of operations, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.



Gary Cavett & Co., CPAs
April 19, 2001

WESTERN TELEPHONE COMPANY
BALANCE SHEET
December 31, 2000

ASSETS

CURRENT ASSETS

CASH	\$437,857
TOTAL CASH & EQUIVALENTS	<u>437,857</u>

TEMPORARY CASH INVESTMENTS
INVESTMENTS

85,165

OTHER CURRENT ASSETS

DUE FROM CUSTOMERS	15,857
UNBILLED TOLLS & WATTS	25,234
RECEIVABLE TOLL CARRIERS	103,154
CURRENT PORTION NOTES REC	974
PREPAID INSURANCE	4,305
TOTAL OTHER CURRENT ASSETS	<u>149,524</u>

TOTAL CURRENT ASSETS

672,546

NON CURRENT ASSETS

INVESTMENTS	113,484
CUSTOMER PREMISE EQUIPMENT	85,352
A/D - CUST. PREMISE EQUIP.	(45,792)
INVENTORY	6,680
PLANT NOT YET IN SERVICE	156,332
NOTE RECIEVABLE	2,647
DEFERRED TAX REGULATORY ASSET	4,122
TOTAL NONCURRENT ASSETS	<u>322,825</u>

GENERAL SUPPORT ASSETS

LAND	6,815
VEHICLES & OTHER EQUIPMENT	251,568
OTHER WORK EQUIPMENT	260,442
BUILDINGS	360,699
FURNITURE	11,262
EQUIPMENT	99,488
TOTAL SUPPORT ASSETS	<u>\$1,000,273</u>

WESTERN TELEPHONE COMPANY
BALANCE SHEET
December 31, 2000

OTHER ASSETS

CENTRAL OFFICE SWITCHING	\$1,379,946
ANALOG ELECTRONIC SWITCHING	79,174
DIGITAL ELECTRONIC SWITCHING	58,305
CIRCUIT EQUIPMENT	97,031
CUSTOMER PREMISE WIRING	42,858
PUBLIC TELE TERM EQUIP	10,983
BURIED CABLE	1,837,851
CONDUIT SYSTEM	2,954
GOODWILL	14,961
ACCUM. AMORTIZATION	(4,571)
A/D - TPIS	(3,288,322)
TOTAL OTHER ASSETS	231,169

TOTAL ASSETS

\$2,226,812

LIABILITIES AND STOCKHOLDERS EQUITY:

CURRENT LIABILITIES

ACCRUED TAXES	\$32,866
PAYABLE TOLL CARRIERS	6,550
CURRENT PORTION-LT DEBT	74,100
ACCRUED FEDERAL INCOME TAX	3,063
ACCRUED INTEREST	11,300
TOTAL CURRENT LIABILITIES	127,879

LONG TERM DEBT

NOTE PAYABLE	502,629
TOTAL LONG TERM DEBT	502,629

OTHER LIABILITIES & DEF CR

DEFERRED TAX REG. LIAB	4,122
TOTAL OTHER LIAB. & DEF CR	4,122

STOCKHOLDERS' EQUITY

COMMON STOCK	50,000
RETAINED EARNINGS	1,423,006
PROFIT (LOSS) YTD	119,176
TOTAL STOCKHOLDERS' EQUITY	1,592,182

TOTAL LIAB. & EQUITY

\$2,226,812

SEE ACCOUNTANT'S COMPILATION REPORT

WESTERN TELEPHONE COMPANY
 INCOME STATEMENT
 December 31, 2000

OPERATING REVENUES	
Local Network	\$293,800
Network Access	742,452
Long Distance Network	135,893
Miscellaneous	61,894
Uncollectibles	405
Total Operating Revenues	<u>1,234,243</u>
OPERATING EXPENSES	
Plant Specific	212,999
Depreciation	246,502
Plant Nonspecific	147,379
Customer	76,036
Corporate	260,291
Real Estate Tax	2,952
Gross Earnings Tax	37,783
Total Operating Expenses	<u>983,943</u>
OPERATING INCOME BEFORE TAXES	<u>250,300</u>
INCOME TAX EXPENSE	
ITC	1,430
Operating Income Tax	(40,964)
Total Income Tax	<u>(39,534)</u>
OPERATING INCOME	<u>210,766</u>
NON-OPERATING INCOME AND EXPENSES	
Interest and Dividend Income	4,738
Nonregulated Activities	(34,487)
Gain (Loss)	(11,238)
Amortization Expense	(997)
Depreciation	(10,127)
Income Taxes	14,628
Total Non-operating	<u>(37,483)</u>
NET INCOME BEFORE INTEREST EXPENSE	<u>173,283</u>
INTEREST EXPENSE	<u>(54,107)</u>
NET INCOME	<u>\$119,176</u>

SEE ACCOUNTANT'S COMPILATION REPORT

Western Telephone Company
Supporting Schedule
2000 Cost Study

Acct #	Support Assets	Calender Yr	
		2000	1999
General Support Facilities			
2112.0	Motor Vehicles	<i>B/S</i> \$ 261,568	\$ 215,314
2116.0	Other Work Equipment	260,442	242,766
2121.0	Buildings	360,699 ✓	329,988
2122.0	Furniture	11,262	11,262
2123.0	Office Equipment	99,488	94,240
		<u>993,458</u>	<u>893,570</u>
2111.0	Land	<i>B/S</i> 6,815	6,815
	Total General Support Facilities	<u>1,000,273</u> ✓	<u>900,385</u> ✓
Central Office Equipment			
2210.0	Central Office Switching	<i>B/S</i> 1,379,946	1,280,232
	Analog Electronic Switching	79,174	79,174
	Digital Electronic Switching	58,305	12,751
	Circuit Equipment	85,631	79,066
	Equal Access Investment	11,400	11,400
		<u>1,614,456</u> ✓	<u>1,462,623</u> ✓
Total COE			
Information Orig/Term Equipment			
2321.0	Customer Premise Wiring	<i>B/S</i> 42,858	41,750
2351.0	Public Tele Term Equipment	10,983	5,644
		<u>53,841</u> ✓	<u>47,394</u> ✓
Total IOT			
Cable & Wire Facilities			
2423.0	Buried Cable	<i>B/S</i> 1,837,851	1,783,208
2441.0	Conduit System	2,954	2,954
		<u>1,840,805</u> ✓	<u>1,786,162</u> ✓
Total Cable & Wire Facilities			
3100.0	Total TPIS	4,509,375 ✓	4,196,564
2003.0	Plant Not Yet In Service	<i>B/S</i> 156,332 ✓	139,486 ✓
	Total Plant	<u>\$ 4,665,707</u>	<u>\$ 4,332,050</u>

98cststy

Western Telephone Company
Supporting Schedule
2000 Cost Study

		Calender Yr 2000	Calender Yr 1999
Other Plant Accounts, Materials & Supplies			
1220.1	Materials & Supplies	\$ -	\$ -
1402.1	Investments	<i>13/3</i> 113,484	<i>C-4</i> 111,826
	Cash Working Capital	<i>WP-8</i> 34,020	34,878
	Total Other	<u>147,504</u>	<u>146,704</u>
	Total Rate Base	<u>4,813,211</u>	<u>4,478,754</u>

Other Income

Nonoperating Income & Expenses			
7310.0	Dividend Income	0	772
7326.0	Nonoperating Revenue	<i>I/3</i> (34,487)	(41,477)
	Total	<u>(34,487)</u>	<u>(40,705)</u>

Interest & Related Items

7320.0	Interest Income	<i>WP-10</i> 4,738	3,943
7210.0	Investment Tax Credit Amortization	<i>I/3</i> (1,430)	(4,282)

Reserves & Deferrals

Support Assets

3100.0	Motor Vehicles	<i>WP-15</i> 182,833	182,371
3100.0	Other Work Equipment	231,855	218,857
3100.0	Buildings	161,804	151,604
3100.0	Furniture	11,262	10,545
3100.0	Office Equipment	75,382	67,342

663,136 C-4 630,719 ✓

Central Office Equipment

3100.0	Central Office Switching	<i>WP-95</i> 895,962	770,345
	Analog Electronic Switching	79,174	79,174
	Digital Electronic Switching	6,352	1,521
	Circuit Equipment	73,898	72,625

98cststy

Western Telephone Company
Supporting Schedule
2000 Cost Study

	Calendar Yr 2000		Calendar Yr 1999
	<u>\$ 1,055,386</u>	✓	<u>\$ 923,566</u>
Information Orig/Term Equipment			
3100.0 Customer Premise Wiring	<i>WTS</i> \$ 41,823		\$ 41,750
3100.0 Public Telephone Equipment	<u>6,407</u>		<u>5,644</u>
	<u>48,230</u>	✓	<u>47,394</u>
Equal Access Accum. Depr.	11,400		11,400
Cable & Wire Facilities			
3100.0 Buried Cable	<i>WTS</i> 1,508,249		1,426,867
3100.0 Conduit System	<u>1,922</u>		<u>1,774</u>
	<u>1,510,171</u>	✓	<u>1,428,641</u>
Total Accum Depreciation TPIS	<u>3,288,323</u>	✓	<u>3,041,820</u>
4100.0 Net Current Def Op Inc Taxes	0		0
4340.0 Net Noncurrent Def OIC Taxes	0		0
Total Deferred Taxes	<u>0</u>		<u>0</u>
Total Reserves & Deferrals	3,288,323	✓	3,041,820
Net Plant	<u>\$ 1,524,888</u>		<u>\$ 1,436,934</u>

WESTERN TELEPHONE CO.
SUPPORTING SCHEDULE
2000 INTERSTATE AND INTRASTATE COST STUDY

	<u>Calendar Yr</u> <u>2000</u>	<u>Calendar Yr</u> <u>1999</u>
PLANT SPECIFIC EXPENSES		
#6110 Network Support Expense	\$ -	\$ -
#6120 General Support Expenses		
#6121 Land & Building	WP-10 33,927	100,754
#6122 Furniture & Artwork	67	
#6123 Office Equipment	0	145
Total General Support Exp	33,994 96	100,900
#6210 Central Office Equipment		
#6210 Central Office Equipment	WP-10 59,505	94,620
#6310 Information Orig/Term Equipment	937	5,167
#6410 Cable & Wire Facilities	119,563	95,700
Total Plant Specific Exp	213,999 1	306,595
PLANT NON-SPECIFIC EXPENSES		
#6530 Network Operations Expense		
#6531 Power Expense	WP-10 9,056	11,075
#6533 Testing	72,993	69,200
#6540 Access Expense	65,324	50,345
Total Network Operations Exp	147,373 1	130,620
#6560 Depreciation and Amor Expenses	WP-10 246,502	208,030
Total Plant Non-Specific Exp	\$ 393,841	\$ 348,650

WESTERN TELEPHONE CO.
SUPPORTING SCHEDULE
2000 INTERSTATE AND INTRASTATE COST STUDY

	Calendar Yr 2000	Calendar Yr 1999
CUSTOMER OPERATIONS EXPENSES		
#6620 Customer Services Expense		
#6621 Call Completion	WP-11 \$ 52	\$ 158
#6622 Number Services	6,344	8,249
#6623 Customer Services	69,641	74,369
	<u>76,036</u>	<u>82,776</u>
Total Customer Services Exp	76,036	82,776

CORPORATE OPERATIONS EXPENSES		
#6710 Executive & Planning Expense	WP-11 47,514	42,471

#6720 General & Administrative Exp		
#6721 Accounting & Finance	WP-11 190,055	180,033
#6722 External Relations	4,755	4,844
#6725 Legal	2,406	2,556
#6728 Other General and Admin.	6,197	4,502
	<u>203,412</u>	<u>192,034</u>
Total General & Admin Exp	203,412	192,034
Total Corporate Exp	<u>250,926</u>	<u>234,506</u>

Total Operating Expenses	<u>934,943</u>	<u>980,533</u>
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OPERATING TAXES		
#7200 Operating Taxes Excluding ICT		
#7220 Operating Federal Inc Tax	Excluded 37,783	Excluded 34,436
#7240.1 Gross Earnings Tax		
Total Operating Taxes	<u>\$ 37,783</u>	<u>\$ 34,436</u>

WP

WESTERN TELEPHONE CO.
SUPPORTING SCHEDULE
2000 INTERSTATE AND INTRASTATE COST STUDY

	<u>Calendar Yr 2000</u>	<u>Calendar Yr 1999</u>
OTHER INCOME		
#6728.2 Donations	\$ 9,060	\$ 2,050
#7500 Interest & Related Items	54,107	59,767
#7210 Investment Tax Credit	(1,430)	(4,282)
OPERATING TAXES (FIT, SIT, GROSS RECEIPTS, ITC)		
#7210 ITC - Net (Income)	(1,430)	(4,282)
#7220 Operating Federal Inc Tax	40,964	2,224
#7240.1 Gross Earnings Tax	37,783	34,436
#7250 Provision Deferred Op I/T	0	0
	<u>\$ 77,317</u>	<u>\$ 32,378</u>

* Western Telephone Co. is a Class B Company and is not required to account for #7250 Provision for deferred operating income taxes separately on the financial statement. Instead, this amount was netted with #7220 Operating Federal Inc. Taxes. Below is an allocation of the Provision of Deferred Income Tax.

Operating Tax	140.0%	140.0%
Non-Operating Tax	<u>-40.0%</u>	<u>-40.0%</u>
Total Deferred Tax	100.0%	100.0%

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Western Telephone Company

Profit & Loss

January through December 2000

Ordinary Income/Expense
Income

Jan - Dec '00

5000000 · Local Network Access Revenue	
5001000 · Basic Service	200,046.02
5093000 · Cellular Revenue	19,181.70
5060000 · Optional Services	64,471.39
	283,699.11
Total 5000000 · Local Network Access Revenue	283,699.11
5080000 · Network Access Revenue	
5081000 · End User	51,963.75
5082100 · IS Common Line	91,292.40
5082200 · IS Switched Access	258,243.63
5082300 · Universal Service Fund	34,155.28
5083000 · IS Special Access	12,497.70
5084100 · State Common Line	97,208.39
5084200 · State Switched Access	197,090.39
	742,451.54
Total 5080000 · Network Access Revenue	742,451.54
5100000 · Long Distance Messages	
5100100 · Long Distance Message	20,612.57
5100200 · Long Distance State	115,279.93
	135,892.50
Total 5100000 · Long Distance Messages	135,892.50
5200000 · Miscellaneous Revenue	
5230000 · Directory Revenue	6,511.22
5260000 · Miscellaneous - Income	44,936.74
5270100 · IS Billing & Collect	5,577.89
5270200 · State Billing & Collect	4,719.45
5280000 · Operator Surcharge Revenue	11.40
	61,856.70
Total 5200000 · Miscellaneous Revenue	61,856.70
5301000 · Uncollectible - Tele	494.77
	1,234,242.60
Total Income	1,234,242.60

Expense

6000000 · Plant Specific Expense	
6110000 · Network Support Expense	0.00
6121000 · Land & Building	10,927.47
6122000 · Furniture & Artwork	66.01
6123000 · Office Equipment - Expenses	0.00
6210000 · Central Office Switching - Exp	51,935.07
6212000 · Digital Electronic Expense	4,956.52
6232000 · Circuit Equip Expense	8,957.00
6310000 · Information Organization/Term	226.40
6422000 · Underground Cable Expense	0.00
6423000 · Buried Cable Expense	110,662.75
	177,105.22
Total 6000000 · Plant Specific Expense	177,105.22
6120 · Bank Service Charges	0.00
6500000 · Plant NonSpecific Expense	
6530000 · Network Operations Expense	0.00
6531000 · Power Expense	1,024.46
6533000 · Testing	17,028.56
6540000 · Access Expense	95,124.15
6561000 · Depr - Plant In Service	246,501.75
	459,658.86
Total 6500000 · Plant NonSpecific Expense	459,658.86
6600000 · Customer Operations	
6621000 · Call Completion	31.51
6622000 · Number Services	6,244.03
6623000 · Customer Service	60,640.60
	67,016.14
Total 6600000 · Customer Operations	67,016.14
6700000 · Corporate Operations	
6711000 · Executive	47,513.60
6721000 · Accounting & Finance	100,454.95
	147,968.55

PROFIT & LOSS
January through December 2000

	Jan - Dec '00
6722000 · External Relations	4,754.78
6725000 · Legal	2,405.90
6728100 · Meals & Entertainment	768.21
6728200 · Donations	9,060.02
6728300 · Miscellaneous - Expense	5,429.52
Total 6700000 · Corporate Operations	259,985.99
7000000 · Operating Taxes	
7210000 · ITC - Net	-1,429.73
7220000 · Operating Federal Inc Tax	40,953.76
7240100 · Gross Earnings Tax	37,783.21
7240200 · Real Estate Taxes	2,952.20
Total 7000000 · Operating Taxes	80,269.40
7240000 · INTRA STATE FILING FEE	305.09
7270000 · Labor Clearing	0.00
7280000 · Benefit Clearing	0.00
Total Expense	1,023,476.85
Net Ordinary Income	210,755.95
Other Income/Expense	
Other Income	
7320000 · Interest Income - Other	4,737.58
7326000 · Nonoperating Revenue	-161.24
7990100 · Sales Revenue	23,747.15
7990200 · Lease Revenue	9,541.98
7990300 · Install & Repair Revenue	12,477.43
Total Other Income	50,342.87
Other Expense	
6330000 · EQUIPMENT REPAIRS	0.00
7360100 · Loss (Gain) On Sale Of Property	11,237.54
7360200 · Amortization Expense - Other	897.39
7370000 · Penalties & Fines	307.04
7400000 · Income Taxes	14,827.76
7440000 · Gross Earnings Tax - Non Oper	1,500.58
7540000 · Interest Exp. Other LTD	54,107.12
7990400 · Cost Of Goods Sold	9,258.80
7990500 · CPE Repairs	33,462.10
7990600 · Depreciation - Nonreg	19,128.64
7990700 · Install & Repair Exp	16,422.77
8000000 · Internet Subscribers	15,898.29
8100000 · Internet Equipment	0.00
8200000 · Internet Resale	881.24
8300000 · Internet Repairs/Labor	111.01
8500000 · Bank Error Account	0.00
Total Other Expense	141,933.23
Net Other Income	91,596.38
Net Income	119,175.89

Jan - Dec '00

4,754.78 WA-70

2,405.90 L

768.21

9,060.02 61% 73 WA-70

5,429.52

259,985.99 - 9,060.02 = 250,925.97 WA

-1,429.73

40,953.76 733.7

37,783.21 WA-70

2,952.20 10-70

80,269.40

305.09

0.00

0.00

1,023,476.85

210,755.95

Western Telephone Company

INVESTMENTS

Form Revised: 5/98

	EOY <u>1999</u>	EOY <u>2000</u>	Avg. <u>2000</u>	<u>% Change</u>
---GENERAL SUPPORT FACILITIES---				
A/C 2110 Land & Support Assets	\$893,570	\$993,468	\$943,514	11.18%
Support Assets	\$8,815	\$8,815	\$8,815	0.00%
Land				11.04%
TOTAL GSF	<u>\$900,385</u>	<u>\$1,000,273</u>	<u>\$950,129</u>	
---CENTRAL OFFICE EQUIPMENT---				
A/C 2210 COE-Switching				
Cat 2-Tandem Switching	\$0	\$0	\$0	0.00%
Cat 3-Equal Access Investment	\$11,400	\$11,400	\$11,400	0.00%
Cat 3-Local Switching	\$1,451,224	\$1,603,056	\$1,527,140	10.45%
A/C 2230 COE-Transmission				
Cat 4.1-Exchange Circuit				
4.11 Exch Wideband	\$0	\$0	\$0	0.00%
4.12 Ex Trk EAS	\$0	\$0	\$0	0.00%
4.13 Ex Line	\$0	\$0	\$0	0.00%
Cat 4.2-Interexchange				
4.22 Interexchange Wideband	\$0	\$0	\$0	0.00%
4.23 All Other	\$0	\$0	\$0	0.00%
4.23 Direct Assignment	\$0	\$0	\$0	0.00%
Cat 4.3-Host/Remote				
Joint	\$0	\$0	\$0	0.00%
WATS	\$0	\$0	\$0	0.00%
TOTAL COE	<u>\$1,462,624</u>	<u>\$1,614,456</u>	<u>\$1,538,540</u>	10.33%
---INFORMATION ORIG/TERM EQUIPMENT ---				
A/C 2310 Info Orig/Term Equipment				
Cat 1-Other IOT Equip	\$6,644	\$10,983	\$8,314	54.60%
Direct Assignment	\$0	\$0	\$0	0.00%
Cat 2-Cust Premises Equip	\$41,750	\$42,468	\$42,308	7.65%
TOTAL IOT	<u>\$47,394</u>	<u>\$53,451</u>	<u>\$50,622</u>	13.60%
---CABLE & WIRE FACILITIES ---				
A/C 2410 Cable & Wire Facilities				
Cat 1-Exch Line Cat. 1.3	\$1,786,162	\$1,840,805	\$1,813,484	3.05%
Cat 2 Wideband & Exch Trunk				
Wideband Exchange	\$0	\$0	\$0	0.00%
E A S Trunk	\$0	\$0	\$0	0.00%
Cat 3 Interexchange Trunk				
Wideband	\$0	\$0	\$0	0.00%
Interexchange Trunk	\$0	\$0	\$0	0.00%
Direct Assignment	\$0	\$0	\$0	0.05%
Cat 4-Host/Remote C&WF				
Joint	\$0	\$0	\$0	0.00%
WATS	\$0	\$0	\$0	0.00%
TOTAL CWF	<u>\$1,786,162</u>	<u>\$1,840,805</u>	<u>\$1,813,484</u>	3.05%
TOTAL TPIS	<u>\$4,196,565</u>	<u>\$4,809,375</u>	<u>\$4,352,970</u>	7.46%

Western Telephone Company

INVESTMENTS

Form Revised: 5/98

	EOY 1999	EOY 2000	Avg. 2000	% Change
-- Other Telephone Plant				
A/C 2002 Prop Held for Future Use	\$0	\$0	\$0	0.00%
A/C 2003 Plt Under Construction	\$135,486	\$156,332	\$145,909	15.30%
A/C 2005 Telephone Plant Adjustment	\$0	\$0	\$0	0.00%
TOTAL TELEPHONE PLANT	\$4,332,051	\$4,665,707	\$4,498,879	7.70%
---OTHER PLANT ACCOUNTS, MATERIALS & SUPPLIES---				
A/C 1220 Materials & Supplies	\$0	\$0	\$0	0.00%
A/C 1402 RTB Stock	\$111,826	\$113,484	\$112,655	1.40%
Investment Allowances/Disallowances	\$0	\$0	\$0	0.00%
Cash Working Capital	\$34,878	\$34,020	NA	-2.40%
A/C 2680 Tangibles Assets	\$0	\$0	\$0	0.00%
A/C 2690 Intangibles	\$0	\$0	\$0	0.00%
TOTAL OTHER	\$146,704	\$147,504	\$147,104	0.65%
TOTAL TELEPHONE PLANT, OTHER PLANT & CWC	\$4,478,755	\$4,813,211	\$4,645,983	7.47%
---RESERVES & DEFERRALS				
A/C 3100 Accum Depr-Tel Plt in Svc				
Support Assets	\$600,719	\$600,136	\$600,928	-0.14%
COE - Switching	\$923,666	\$1,065,396	\$990,528	14.20%
COE - Transmission	\$0	\$0	\$0	0.00%
Info Orig/Term Equip	\$47,394	\$48,200	\$47,812	1.70%
Cable & Wire Facilities	\$1,428,641	\$1,510,171	\$1,469,400	6.71%
Equal Access Accum Depr.	\$11,400	\$11,400	\$11,400	0.00%
A/C 3200 Accum Depr-Plant Future Use	\$0	\$0	\$0	0.00%
A/C 3600 Accum Amortization Other	\$0	\$0	\$0	0.00%
TOTAL ACCUM DEPRECIATION TPIS	\$3,041,820	\$3,236,323	\$3,165,072	6.10%
--- Customer Deposits				
A/C 4040 Customer Deposits	\$0	\$0	\$0	0.00%
-- Deferred Income Taxes and Other Liabilities				
A/C 4100 Net Current Def Op Inc Taxes	\$0	\$0	\$0	0.00%
A/C 4310 Other Long Term Liabilities	\$0	\$0	\$0	0.00%
A/C 4340 Net Noncurrent Def OIC Taxes	\$0	\$0	\$0	0.00%
TOTAL DEFERRED TAXES and LIABILITIES	\$0	\$0	\$0	0.00%
TOTAL RESERVES & DEFERRED TAXES	\$3,041,820	\$3,236,323	\$3,165,072	6.10%
TOTAL NET PLANT INCL CWC (Less A/C 4040)	\$1,436,935	\$1,574,888	\$1,480,912	6.10%

Western Telephone Company

INVESTMENT & EXPENSE ADJUSTMENTS

	PRGRM LINE #	2000 AS ACCOUNTED	DEBITS	CREDITS	COST STUDY INPUTS
---GENERAL SUPPORT FACILITIES---					
A/C 2110 Land & Support Assets					
Support Assets	92	\$943,514		(\$23,221) 2	\$920,293
Land	93	\$6,815		(\$299) 2	\$6,516
TOTAL GSF		<u>\$950,329</u>	<u>\$0</u>	<u>(\$23,517)</u>	<u>\$926,812</u>

---CENTRAL OFFICE EQUIPMENT---					
A/C 2210 COE-Switching					
Cat 2-Tandem Switching	98	\$0			\$0
Cat 3-Equal Access Investment	99	\$11,400			\$11,400
Cat 3-Local Switching	100	\$1,527,140	\$990,544 1	(\$1,527,140) 1	\$990,544
A/C 2230 COE-Transmission					
Cat 4.1-Exchange Circuit					
4.11 Exch Wideband	104	\$0	\$6,574 1		\$6,574
4.12 Ex Trk EAS	105	\$0			\$0
4.13 Ex Line	106	\$0	\$440,479 1		\$440,479
Cat 4.2-Interexchange					
4.22 Interexchange Wideband	108	\$0			\$0
4.23 All Other	109	\$0	\$42,744 1		\$42,744
4.23 Direct Assignment	110	\$0			\$0
Cat 4.3-Host/Remote					
Joint	112	\$0	\$46,500 1		\$46,500
WATS	114	\$0			\$0
TOTAL COE		<u>\$1,538,540</u>	<u>\$1,927,140</u>	<u>(\$1,927,140)</u>	<u>\$1,538,540</u>

----INFORMATION ORIG/TERM EQUIPMENT ----					
A/C 2310 Info Orig/Term Equipment					
Cat 1-Other IOT Equip	119	\$8,314		(\$8,314) 0	\$0
Direct Assignment	120	\$0			\$0
Cat 2-Cust Premises Equip	121	\$42,304		(\$42,304) 0	\$0
TOTAL IOT		<u>\$50,618</u>	<u>\$0</u>	<u>(\$50,618)</u>	<u>\$0</u>

Western Telephone Company

INVESTMENT & EXPENSE ADJUSTMENTS

	PRGRM LINE #	2000 AS ACCOUNTED	DEBITS	CREDITS	COST STUDY INPUTS
---CABLE & WIRE FACILITIES ---					
A/C 2410 Cable & Wire Facilities					
Cat 1-Exch Line Cat. 1.3	125	\$1,813,484	\$1,539,362 4	(\$1,813,484) 4	\$1,539,362
Cat 2 Wideband & Exch Trunk					
Wideband Exchange	126	\$0			
E A S Trunk	127	\$0	\$62,991 4		\$62,991
Cat 3 Interexchange Trunk					
Wideband	128	\$0			
Interexchange Trunk	129	\$0	\$125,402 4		\$125,402
Direct Assignment	130	\$0			
Cat 4-Host/Remote C&WF					
Joint	132	\$0	\$85,729 4		\$85,729
WATS	134	\$0			
	TOTAL CWF	<u>\$1,813,484</u>	<u>\$1,813,484</u>	<u>(\$1,813,484)</u>	<u>\$1,813,484</u>
	TOTAL TPIS	<u>\$4,352,971</u>	<u>\$3,340,824</u>	<u>(\$3,414,750)</u>	<u>\$4,270,000</u>
A/C 2002 Prop Held for Future Use	138	\$0			
A/C 2003 Plt Under Construction	140	\$145,909			\$145,909
A/C 2005 Telephone Plant Adjustment	143	\$0			
	TOTAL PLANT	<u>\$4,498,880</u>	<u>\$3,340,824</u>	<u>(\$3,414,750)</u>	<u>\$4,421,159</u>
---OTHER PLANT ACCOUNTS, MATERIALS & SUPPLIES---					
A/C 1220 Materials & Supplies	149	\$0			
A/C 1402 RTB Stock	151	\$112,655			\$112,655
Investment Allowances/Disallowances	153	\$0			
Cash Working Capital	154	\$34,020		(\$34,020) 4	
A/C 2680 Tangibles	155	\$0			
A/C 2690 Intangibles	156	\$0			
	TOTAL TELEPHONE PLANT	<u>\$4,643,955</u>	<u>\$3,340,824</u>	<u>(\$3,448,770)</u>	<u>\$4,537,444</u>

Western Telephone Company

INVESTMENT & EXPENSE ADJUSTMENTS

	PRGRM LINE #	2000 AS ACCOUNTED	DEBITS	CREDITS	COST STUDY INPUTS
---RESERVES & DEFERRALS---					
A/C 3100 Accum Depr-Tel Plt in Svc					
Support Assets	163	\$646,928		(\$10,537) 2	\$636,391
COE - Switching	164	\$989,526	\$640,301 5	(\$989,526) 5	\$640,301
COE - Transmission	165	\$0	\$349,225 5		\$349,225
Info Orig/Term Equip	166	\$47,812		(\$47,812) 8	\$0
Cable & Wire Facilities	167	\$1,469,406			\$1,469,406
Equal Access Accum Depr.	168	\$11,400			\$11,400
A/C 3200 Accum Depr-Plant Future Use		\$0			\$0
A/C 3600 Accum Amortization Other	171	\$0			\$0
TOTAL ACCUM DEPRECIATION TPIS		<u>\$3,165,072</u>	<u>\$989,526</u>	<u>(\$1,047,875)</u>	<u>\$3,106,723</u>
--- CUSTOMER DEPOSITS					
A/C 4040 Customer Deposits	185	\$0			\$0
-- DEFERRED INCOME TAXES					
A/C 4100 Net Current Def Op Inc Taxes	172	\$0			\$0
A/C 4310 Other Long Term Liabilities	173	\$0			\$0
A/C 4340 Net Noncurrent Def OIC Taxes	174	\$0			\$0
TOTAL RESERVES & CUST DEPOSITS		<u>\$3,165,072</u>	<u>\$989,526</u>	<u>(\$1,047,875)</u>	<u>\$3,106,723</u>
TOTAL NET PLANT		\$1,480,463	\$2,351,098	(\$2,400,904)	\$1,430,657

Western Telephone Company

INVESTMENT & EXPENSE ADJUSTMENTS

	PRGRM LINE #	2000 AS ACCOUNTED	DEBITS	CREDITS	COST STUDY INPUTS
---PLANT SPECIFIC EXPENSES---					
A/C 6110 Network Support Expenses					
Joint	205	\$0			\$0
Direct Assignment	206	\$0			\$0
A/C 6120 General Support Expenses					
Joint	209	\$32,994		(\$2,203) 2	\$30,791
Direct Assignment	210	\$0			\$0
A/C 6210 Central Office Switching Expense	212	\$59,506			\$59,506
A/C 6220 Operators System Expense		\$0			\$0
A/C 6230 Central Office Transmission expense		\$0			\$0
A/C 6210 Equal Access Expense	213	\$0			\$0
A/C 6310 IOT Equip Expenses					
Cat 1-Other IOT Eqpt Expense	215	\$937		(\$937) 3	\$0
Cat 2-Cust Prem Eqpt Expense	216	\$0			\$0
A/C 6410 C&WF Expenses	218	\$119,563			\$119,563
TOTAL PLANT SPECIFIC EXPENSES		\$213,000	\$0	(\$3,140)	\$209,860
---PLANT NON - SPECIFIC EXPENSES---					
A/C 6510 Other Prop Plant & Eq Expense	221	\$0			\$0
A/C 6530 Network Operations Expense	223	\$147,379			\$147,379
A/C 6540 Access Expense (IX Carriers)	225	\$0			\$0
A/C 6560 Depreciation and Amort Expenses					
Depreciation Expense TPIS					
Support Assels	229	\$51,145		(\$596) 2	\$50,549
COE-Switching	230	\$120,515	\$76,226 5	(\$120,515) 5	\$76,226
Equal Access Depreciation Expense	231	\$0			\$0
COE-Transmission	232	\$0	\$44,389 5		\$44,389
Info Orig/Term Equip	233	\$0			\$0
Cable & Wire Facilities	234	\$74,843			\$74,843
A/C 6562 Property Held For Future Use	235	\$0			\$0
A/C 6565 Amort Exp. - Other	236	\$0			\$0
TOTAL PLT NON-SPECIFIC EXPENSES		\$393,882	\$120,515	(\$121,201)	\$393,186

Western Telephone Company

INVESTMENT & EXPENSE ADJUSTMENTS

	PRGRM LINE #	2000 AS ACCOUNTED	DEBITS	CREDITS	COST STUDY INPUTS
---CUSTOMER OPERATION EXPENSES---					
A/C 6610 Marketing Expense	240	\$0			\$0
A/C 6620 Services Expense					
Published Directory Listings:					
Classified	245	\$0			\$0
Alpha	246	\$0	\$101 6		\$101
Foreign	247	\$0			\$0
Call Completion - Operator Assist	248	\$0	\$1,056 6		\$1,056
Call Completion - Direct Assignment	249	\$0			\$0
All Other, Local Business Office Expense					
Cat 1 - LBOE EU Sv Order Pros	251	\$76,036	\$13,996 6	(\$76,036) 6	\$13,996
Cat 1 - LBOE EU Sv Order Direct Assgnment	252	\$0			\$0
Cat 1 - LBOE EU Pmt & Collect	253	\$0	\$24,324 6		\$24,324
Cat 1 - LBOE EU Billing Inquiry	254	\$0	\$3,636 6		\$3,636
Cat 1 - LBOE EU Coin Collect	256	\$0	\$1,345 6	(\$1,345) 6	\$0
Cat 1 - LBOE EU End User Access	257	\$0			\$0
Total Cat 1 LBOE		\$76,036	\$43,300	(\$77,381)	\$41,966
Cat 2 Message Processing	260	\$0	\$6,126 6		\$6,126
Cat 2 Other Billing & Collecting	261	\$0	\$8,199 6		\$8,199
Cat 2 CABS	262	\$0	\$17,202 6		\$17,202
Cat 2 Direct Assignment	263	\$0			\$0
Total Cat 2 LBOE		\$0	\$31,527	\$0	\$31,527
Cat 3 Other LBOE	265	\$0			\$0
Cat 3 Direct Assignment	266	\$0	\$52 6		\$52
Total Cat 3 LBOE		\$0	\$52	\$0	\$52
TOTAL CUSTOMER OPER. EXPENSE		<u>\$76,036</u>	<u>\$76,036</u>	<u>(\$77,381)</u>	<u>\$74,691</u>

Western Telephone Company

INVESTMENT & EXPENSE ADJUSTMENTS

	PRGRM LINE #	2000 AS ACCOUNTED	DEBITS	CREDITS	COST STUDY INPUTS
---CORPORATE OPERATIONS EXPENSES---					
A/C 6710 Exec & Planning Expense					
All Other	270	\$47,514			\$47,514
Direct Assignment	271	\$0			\$0
Interstate Amt. of Dr Assignment	273	\$0			\$0
A/C 6720 Gen'l & Administration Expense					
All Other	276	\$203,412		(\$32,898) 7	\$170,514
Direct Assignment	277	\$0	\$32,898 7		\$32,898
Interstate Amt. of Dr Assignment	280	\$0	\$0		\$0
TOTAL CORPORATE EXPENSE		<u>\$250,926</u>	<u>\$32,898</u>	<u>(\$32,898)</u>	<u>\$250,926</u>
---7200 Operating Taxes Exc. ICT					
A/C 7200 Operating Taxes Exc. ICT & Gross Receipts					
All Other	283	\$0			\$0
Direct Assignment	284	\$0	\$305 10		\$305
TOTAL OPER. EXPENSE EXC. CONTRIB.& ICT		<u>\$933,844</u>	<u>\$229,794</u>	<u>(\$234,900)</u>	<u>\$928,978</u>
A/C 7200 Operating Taxes (Including ICT, GRT, Property and Misc. Taxes)					
	289	\$78,747			\$78,747
--- Non-operating Income & Expenses					
A/C 7300 Non-operating Income & Expenses					
Funds Used During Construction	189	\$0			\$0
Contributions	190	\$9,000			\$9,000
--- Interest & Related Items					
A/C 7500 Interest & Related Items					
A/C 7510 Interest on Funded Debt (Fixed Charges)	193	\$54,107			\$54,107
Interest on Customer Deposits (Part of A/C 7540)	186	\$0			\$0
--- Miscellaneous Items					
Investment Tax Credit Amortization	195	\$1,430			\$1,430
Uncollectibles Direct Assignment	196	\$0			\$0
Amortization of excess Def. Taxes	197	\$0			\$0
Capitalized Payroll	198	\$0			\$0
Depreciation Adjustments	200	\$0			\$0

Western Telephone Company

INVESTMENT & EXPENSE ADJUSTMENTS

	PRGRM LINE #	2000 AS ACCOUNTED	DEBITS	CREDITS	COST STUDY INPUTS
Summary of Operating Expenses					
Total Plant Specific Expenses		\$213,000	\$0	(\$3,140)	\$209,860
Total Non-Plant Specific Expenses		\$393,882	\$120,515	(\$121,201)	\$393,196
Total Customer Operating Expenses		\$76,036	\$76,036	(\$77,381)	\$74,691
Total Corporate Expenses		\$250,926	\$32,898	(\$32,898)	\$250,926
A/C 7200 Oper. Taxes Excluding ICT		\$0	\$0	\$0	\$0
Contributions		\$9,060	\$0	\$0	\$9,060
Total Operating Expenses (Excl. ICT)		\$942,904	\$229,449	(\$234,620)	\$937,733

Notes: Adjustments to Accounted Data

- Note 1: Adjustments for Common & Power Investment based on CPR records
- Note 2: Land and Building adjustment for Non-Regulated space
- Note 3: Adjustment for Non-Regulated Investment
- Note 4: Adjustments for Interexchange & Host/Remote OSP Investment
- Note 5: Adjustment of Reserve & Depreciation Expense associated with CPR Adjustments
- Note 6: Distribution of Account 6610 & 6620 based on time study (1995)
- Note 7: Direct assignment of TELEC expenses
- Note 8: Payphone deregulation
- Note 9: Reclassify TRS to Account 6620 Cat 3
- Note 10: FCC Reg Fee, refer to NECA letter dated 8/19/97
- Note 11: CWC amount is calculated by Cost Study Program

CENTRAL OFFICE EQUIPMENT COSTS (AVERAGE)

Company Western Telephone Company

Study Dates 1/1/00 - 12/31/00

COE Categories:	Total COE Book Costs as of 12/31/00	Total COE Book Costs as of 12/31/00	Average Book Costs
Category 2			\$0
Category 3	\$983,335	\$1,021,153	\$1,002,244
Category 4.11	\$0	\$13,148	\$6,574
Category 4.12			\$0
Category 4.13	\$393,818	\$487,139	\$440,479
Category 4.22			\$0
Category 4.23	\$38,731	\$46,757	\$42,744
Category 4.3	\$46,740	\$46,259	\$46,500
Total COE	\$1,462,624	\$1,614,456	\$1,538,540

BURIED CABLE BREAKDOWN

Company Western Telephone Company

Study Dates 1/1/00 - 12/31/00

	Category 1	Category 2	Category 3	Category 4	Total C&W
1999 Total	\$1,512,041	\$62,991	\$125,402	\$85,729	\$1,786,162
2000 Total	\$1,566,684	\$62,991	\$125,402	\$85,729	\$1,840,805
Average	\$1,539,362	\$62,991	\$125,402	\$85,729	\$1,813,484

* Special study to identify Cat 3 for study

COST STUDY
AVERAGE
SCHEDULE

Company Western Telephone Company

YEAR 2000

	<u>Beginning Balance</u>	<u>Ending Balance</u>	<u>Average Balance</u>
Materials & Supplies	\$0	\$0	\$0
TPUC	\$135,486	\$156,332	\$145,909

WESTERN TELEPHONE CO.

2000 Study Year

CENTRAL OFFICE EQUIPMENT - POWER & COMMON EQUIPMENT SPREAD

	(a) CPR COE INVST.	(b) COE INVST.	(c)=(2b/1b etc) % DIST.	(d)=(1d*2c etc) POWER INVST.	(e)=(1e*2c etc) COMMON INVST.	(f)=(1f+1d+1e, etc) COE INCL. COM & POWER
CPR EOY 1999						
1 TOTAL INVESTMENT	\$1,303,872	\$1,303,872	100.0000%	\$143,182	\$15,570	\$1,462,624
2 CATEGORY 3 LOCAL SWITCH	\$876,604	\$876,604	67.2308%	\$96,262	\$10,468	\$971,935
3 CATEGORY 2 TANDEM SWITCH	XXX	\$0	0.0000%	\$0	\$0	\$0
4 CATEGORY 4.11 EXCH WDBND	\$0	\$0	0.0000%	\$0	\$0	\$0
5 CATEGORY 4.13 EXCH LN CKT	\$254,692	\$254,692	19.5335%	\$27,968	\$3,041	\$285,702
6 CATEGORY 4.13 EXCH FIBER CKT	\$96,382	\$96,382	7.3919%	\$10,584	\$1,151	\$108,116
7 CATEGORY 4.23 IX CKT ALL OTHER	\$14,922	\$14,922	1.1444%	\$1,639	\$178	\$16,738
8 CATEGORY 4.23 IX FIBER CKT	\$19,606	\$19,606	1.5037%	\$2,153	\$234	\$21,993
9 CATEGORY 4.3 HOST REMOTE	\$41,667	\$41,667	3.1956%	\$4,576	\$498	\$46,740
10 NON-REG EQUIP USING POWER	\$0	\$0	0.0000%	\$0	\$0	\$0
11 EQUAL ACCESS (INCL. IN CAT3)	\$11,400	XXX	XXX	XXX	XXX	\$11,400

	(a) CPR COE INVST.	(b) COE INVST.	(c)=(2b/1b etc) % DIST.	(d)=(1d*2c etc) POWER INVST.	(e)=(1e*2c etc) COMMON INVST.	(f)=(1f+1d+1e, etc) COE INCL. COM & POWER
CPR EOY 2000						
1 TOTAL INVESTMENT	\$1,454,165	\$1,454,165	100.0000%	\$144,218	\$16,073	\$1,614,456
2 CATEGORY 3 LOCAL SWITCH	\$919,768	\$919,768	63.2506%	\$91,218	\$10,167	\$1,009,753
3 CATEGORY 2 TANDEM SWITCH	XXX	\$0	0.0000%	\$0	\$0	\$0
4 CATEGORY 4.11 EXCH WDBND	\$11,843	\$11,843	0.8144%	\$1,174	\$131	\$13,148
5 CATEGORY 4.13 EXCH LN CKT	\$275,009	\$275,009	18.9118%	\$27,274	\$3,040	\$305,323
6 CATEGORY 4.13 EXCH FIBER CKT	\$163,765	\$163,765	11.2618%	\$16,241	\$1,810	\$181,816
7 CATEGORY 4.23 IX CKT ALL OTHER	\$14,922	\$14,922	1.0261%	\$1,480	\$165	\$16,566
8 CATEGORY 4.23 IX FIBER CKT	\$27,193	\$27,193	1.8700%	\$2,697	\$301	\$30,191
9 CATEGORY 4.3 HOST REMOTE	\$41,667	\$41,667	2.8653%	\$4,132	\$461	\$46,259
10 NON-REG EQUIP USING POWER	\$0	\$0	0.0000%	\$0	\$0	\$0
11 EQUAL ACCESS (INCL. IN CAT3)	\$11,400	XXX	XXX	XXX	XXX	\$11,400

	EOY 1999 INVST.	EOY 2000 INVST.	2000 AVG. INVST.
2000 AVG. COE INVESTMENT			
1 TOTAL INVESTMENT	\$1,462,624	\$1,614,456	\$1,538,541
2 CATEGORY 3 LOCAL SWITCH	\$971,935	\$1,009,753	\$990,844
3 CATEGORY 2 TANDEM SWITCH	\$0	\$0	\$0
4 CATEGORY 4.11 EXCH WDBND	\$0	\$13,148	\$6,574
5 CATEGORY 4.13 EXCH LN CKT	\$285,702	\$305,323	\$295,513
6 CATEGORY 4.13 EXCH FIBER CKT	\$108,116	\$181,816	\$144,966
7 CATEGORY 4.23 IX CKT ALL OTHER	\$16,738	\$16,566	\$16,652
8 CATEGORY 4.23 IX FIBER CKT	\$21,993	\$30,191	\$26,092
9 CATEGORY 4.3 HOST REMOTE	\$46,740	\$46,259	\$46,500
10 NON-REG EQUIP USING POWER	\$0	\$0	\$0
11 CATEGORY 3 EQUAL ACCESS	\$11,400	\$11,400	\$11,400

	EOY 1999	EOY 2000
TANDEM SWITCH CALCULATIONS		
1 CAT 3 LOCAL SWITCH *	\$0	\$0
2 PERCENT TANDEM SWITCH **	0.00%	0.00%
3 CAT 2 TANDEM SWITCH	\$0	\$0

* From CPR's for exchange serving as the Tandem

** From Traffic Study

WESTERN TELEPHONE CO.

LAND & BUILDING ADJ. FOR NON-REG SPACE

2000 Study Year

ACCOUNT	NOTE	BOOKED TO AMOUNT	RATIO OF BLDG TO		BUILDING AMOUNTS FOR ALLOC TO NON-REG	NON-REG ALLOCATION FACTORS		NON-REG ADJUSTMENT AMOUNTS	
			TOTAL BLDG	TOTAL LAND & BLDG					
999 INVESTMENT & RESERVES									
TELEPHONE PLANT IN SERVICE LAND		2111	\$6,815						
BUILDING	1	2121	\$329,988						
ACCUMULATED DEPRECIATION BUILDING	1	3121	\$151,604						
000 INVESTMENT & RESERVES									
TELEPHONE PLANT IN SERVICE LAND		2111	\$6,815						
BUILDING	1	2121	\$360,699						
ACCUMULATED DEPRECIATION BUILDING	1	3121	\$161,804						
000 AVERAGE INVESTMENT & RESERVES									
TELEPHONE PLANT IN SERVICE LAND		2111	\$6,815						
LAND MAIN OFFICE - EST	2	2111	\$2,100		\$2,100	14.08%	\$296		\$296
LAND WAREHOUSE - EST	2	2111	\$0		\$0	0.00%	\$0		\$0
TOTAL BUILDING		2121	\$345,344						
MAIN OFFICE BLDG	2	2121	\$164,912	47.75%	\$164,912	14.08%	\$23,221		\$23,221
WAREHOUSE	2	2121	\$0	0.00%	\$0	0.00%	\$0		\$0
ACCUMULATED DEPRECIATION BUILDING		3121	\$156,704						
BUILDING MAIN OFFICE - EST		3121	\$74,631	47.75%	\$74,631	14.08%	\$10,537		\$10,537
WAREHOUSE - EST		3121	\$0	0.00%	\$0	0.00%	\$0		\$0
000 EXPENSES									
GENERAL SUPPT EXP - L&B	3	6126	\$10,994						
GENERAL SUPPT EXP - MAIN OFFICE BLDG/EST		6126	\$10,647	47.43%	\$10,647	14.08%	\$2,203		\$2,203
GENERAL SUPPT EXP - WAREHOUSE/EST		6126	\$0	0.00%	\$0	0.00%	\$0		\$0
DEPRIC EXP - BUILDINGS	4	6561	\$10,200						
DEPRIC - BLDG MAIN OFFICE - EST		6561	\$4,971	47.75%	\$4,971	14.08%	\$686		\$686
DEPRIC - BLDG WARE EST		6561	\$0	0.00%	\$0	0.00%	\$0		\$0

- 1 From Accounting Ledger
- 2 Accounts records at end of year
- 3 Report from consultant (Jan 2000)
- 4 Report from consultant (Nov 2001 Building)
- 5 Use Reported percentage from Floor Area Drawings

COMPANY:

WESTERN TELEPHONE COMPANY

DISTRIBUTION OF ACCOUNT 6610 & 6620

ACCT NO.	TIME STUDY HOURS	% TOTAL HOURS	DISTRIBUTION OF IDENTIFIED EXPENSE		DISTRIBUTED EXPENSE
			UNIDENTIFIED	IDENTIFIED	
6610	MARKETING EXPENSE			\$0	\$0
6620	PUBLISHED DIRECTORY ALPHA			\$101	\$101
6620	CALL COMPLETION			\$1,056	\$1,056
6620	END USER SERVICE ORDER PROCESSING	38.17	31.72%	\$13,996	\$13,996
6620	END USER PAYMENT COLLECTION	66.33	55.12%	\$24,324	\$24,324
6620	END USER BILLING INQUIRY	9.92	8.24%	\$3,636	\$3,636
6620	END USER COIN COLLECTION	3.67	3.05%	\$1,345	\$1,345
6620	END USER ACCESS	0.00	0.00%	\$0	\$0
6620	MESSAGE PROCESSING	0.00	0.00%	\$0	\$6,126
6620	CABS	2.25	1.87%	\$825	\$16,377
6620	OTHER BILLING & COLLECTION	0.00	0.00%	\$0	\$8,199
6620	TRS FEE	0.00	0.00%	\$0	\$51.61
	TOTAL	120.33	100.00%	\$44,126	\$31,910
	TOTAL REGULATED				\$76,036

6620 AS ACCOUNTED \$76,036
 IDENTIFIED EXP (\$31,910)
 UNIDENTIFIED TOTAL \$44,126

MONTHLY STATEMENT OF MACC STATEMENT

CABS	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	MACC	PROGRAMMING	NET
PURCHASE ORDER PROC COST	\$663.76	\$663.76	\$663.76	\$663.76	\$708.79	\$728.79	\$708.79	\$708.79	\$708.79	\$708.79	\$728.82	\$795.82	\$9,839.54	\$9,839.54		\$0.00
TOLL MESSAGES	\$325.73	\$223.44	\$211.53	\$194.53	\$205.00	\$259.05	\$228.70	\$220.58	\$242.33	\$231.45	\$229.98	\$254.08	\$2,778.77	\$2,778.77		\$2,778.77
CUSTOMER STATEMENTS	\$358.07	\$358.79	\$368.90	\$389.25	\$387.15	\$388.20	\$368.85	\$388.20	\$388.20	\$368.80	\$387.50	\$368.10	\$4,385.71	\$4,385.71		\$4,385.71
DATA TRANSMISSION FEE	\$60.55	\$41.55	\$39.32	\$36.18	\$38.12	\$35.86	\$42.51	\$41.08	\$45.83	\$43.02	\$42.75	\$47.22	\$518.15	\$258.08	\$258.08	\$54.19
RATING	\$84.19												\$84.19			\$84.19
PROCESSING FEE-OTHER CDR													\$0.00	\$0.00		\$0.00
LMS PROCESSING													\$0.00			\$0.00
DATA LINE COM FOR LUMA	\$47.32	\$46.82	\$45.64	\$44.98	\$46.12	\$46.86	\$53.85	\$47.31	\$48.31	\$52.09	\$43.57	\$56.50	\$579.25	\$289.63	\$289.63	
MONTHLY NECA REPORTING	\$90.00	\$90.00	\$90.00	\$90.00	\$90.00	\$90.00	\$90.00	\$90.00	\$90.00	\$90.00	\$90.00	\$90.00	\$1,080.00	\$1,080.00		\$180.00
MONTHLY B & C	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$180.00			
MONTHLY SOFTWARE CHGS	\$150.00	\$150.20	\$241.89	\$241.89	\$241.89	\$241.89	\$241.89	\$241.89	\$241.89	\$241.89	\$241.89	\$241.89	\$2,719.10	\$1,359.55	\$1,359.55	
TECHNICAL MAINT PROGRAM	\$90.00	\$90.00	\$90.00	\$90.00	\$90.00	\$90.00	\$90.00	\$90.00	\$90.00	\$90.00	\$90.00	\$90.00	\$1,080.00		\$1,080.00	
ORIGINAL FICHE	\$48.45	\$48.45	\$48.45	\$48.45	\$48.45	\$48.45	\$48.45	\$48.45	\$48.45	\$48.45	\$48.45	\$48.45	\$581.40	\$581.40		
CD ROM	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$1,200.00	\$1,200.00		
MONTHLY UPS/POSTAGE	\$38.61	\$24.10	\$24.44	\$18.54	\$9.34	\$36.10	\$18.54	\$24.22	\$20.59	\$19.79	\$33.96	\$23.60	\$291.83	\$291.83		
CUSTOMER STATEMENT POSTAGE	\$268.63	\$266.75	\$273.06	\$262.08	\$267.85	\$274.40	\$266.49	\$285.77	\$267.56	\$251.47	\$264.06	\$280.56	\$3,228.68			\$3,228.68
SHIPPING	\$7.50	\$7.50	\$7.50	\$7.50	\$7.50	\$7.50	\$7.50	\$7.50	\$7.50	\$7.50	\$7.50	\$7.50	\$90.00	\$90.00		
STATE SALES TAX	\$57.90	\$52.93	\$58.27	\$55.69	\$55.94	\$57.50	\$57.55	\$57.97	\$57.99	\$56.98	\$57.68	\$59.35	\$685.75	\$214.90	\$201.35	\$269.49
LOCAL SALES TAX	\$28.95	\$26.46	\$29.14	\$27.84	\$27.97	\$28.75	\$28.78	\$28.99	\$28.99	\$28.49	\$28.84	\$29.67	\$342.87	\$107.45	\$100.68	\$134.75
W-2 PROCESSING			\$30.40										\$30.40			\$30.40
TECH SUPPORT													\$0.00			\$0.00
PROGRAMMING CHANGES													\$0.00			\$0.00
SPECIAL MAILING													\$0.00			\$0.00
PREAUTHORIZED TIME & COST													(\$70.00)	(\$70.00)	(\$35.00)	(\$35.00)
MACC DATA MASTER SOFTWARE													\$0.00	\$0.00	\$0.00	\$0.00
SEMINAR CHARGES										\$0.00			\$0.00	\$0.00	\$0.00	\$0.00
MONTHLY GENERATED CABS BILLS													\$1,100.00	\$1,100.00	\$1,100.00	
	\$2,612.69	\$2,397.86	\$2,537.33	\$2,465.68	\$2,409.21	\$2,451.35	\$2,456.40	\$2,486.15	\$2,470.53	\$2,441.72	\$2,457.00	\$3,535.72	\$30,701.64	\$16,377.37	\$6,125.64	\$8,198.63

AMOUNT TAXED ON MACC STATEMENT	\$19,833.48	\$6,215.48	\$5,823.61	\$7,794.39
PERCENT OF TOTAL BILLED	31.34%	29.36%	39.30%	
SHARE OF STATE TAXES		\$214.90	\$201.35	\$269.49
SHARE OF LOCAL TAXES		\$107.45	\$100.68	\$134.75

EXPRESS NETTING STATEMENT - CABS \$0.00

TOTAL CABS \$16,377.37

WESTERN TELEPHONE COMPANY

6620 EXPENSES

2000

from Express Netting Statement

	Call Completion	6620 CABS	ALPHA
Jan	\$92.94	\$0.00	\$9.13
Feb	\$88.02	\$0.00	\$8.39
Mar	\$63.35	\$0.00	\$6.59
Apr	\$63.97	\$0.00	\$15.72
May	\$48.64	\$0.00	\$7.10
Jun	\$74.57	\$0.00	\$11.66
Jul	\$85.21	\$0.00	\$4.06
Aug	\$96.02	\$0.00	\$5.07
Sep	\$133.97	\$0.00	\$12.68
Oct	\$105.32	\$0.00	\$6.59
Nov	\$125.23	\$0.00	\$9.63
Dec	\$79.05	\$0.00	\$4.06
Total	\$1,056.29	\$0.00	\$100.68

TRAFFIC STUDY

Company: Western Telephone Company
 Study Year: 2000

FACTORS	IS	ST-ER	ST-RA	EAS	LOCAL	
SLU	0.138931	0.009754	0.168477	0.144553	0.538285	1.000000
SPF	0.250000	0.013681	0.236319	0.105848	0.394152	1.000000
WEIGHTED DEM	0.578497	0.014858	0.256645	0.031754	0.118246	1.000000
CONVERSATION MINUTES	0.438045	0.030753	0.531202	X	X	1.000000
CONVERSATION MINUTE MILES	0.438045	0.030753	0.531202	X	X	1.000000
HOST-REMOTE	0.172485	0.012362	0.204674	0.610479	X	1.000000
SLU MINUTES	2,570,985	180,496	3,117,740	2,675,025	9,961,191	18,505,437

TRAFFIC STUDY

Company: Western Telephone Company
 Study Year: 2000

SLU DEVELOPMENT (Minutes of use)

	IS-ER	IS-RA	ST-ER	ST-RA	EAS	EXCHANGE	TOTAL
FGD	1,778,242	3,024	147,325	2,965,582	2,675,025	9,961,191	17,530,388
FGB	23,538	0	2,354	0	0	0	25,892
ORIG 800	766,182	0	30,817	152,158	0	0	949,157
SLU MOU	2,567,961	3,024	180,496	3,117,740	2,675,025	9,961,191	18,505,437
SLU	0.138768	0.000163	0.009754	0.168477	0.144553	0.538285	1.000000

TRAFFIC STUDY

Company: Western Telephone Company
 Study Year: 2000

SPF DEVELOPMENT

FROZEN SUBSCRIBER PLANT FACTOR (SPF)

1 INTERSTATE FROZEN SPF	0.250000
2 INTRASTATE FROZEN SPF	0.250000
3 TOLL	0.500000
4 LOCAL	0.500000

	SLU MIN	% TOTAL	SPF
ST-ER	180,496	0.054725	0.013681
ST-RA	3,117,740	0.945275	0.236319
	3,298,236	1.000000	0.250000
LOCAL	9,961,191	0.788305	0.394152
EAS	2,675,025	0.211695	0.105848
TOTAL	12,636,215	1.000000	0.500000

TRAFFIC STUDY

Company Western Telecomm Company
 Study Year 2000

PHASED DEM FACTORS PART 36 125 (3)

INTERSTATE

		SLU
1	IS-ER	0.136788
2	IS-RA	0.000163
3	TOTAL	0.136951
4	1996 CALCULATED WDEM	0.850000
5	1996 CALCULATED SLU	0.410434
6	IS WDEM CALCULATION	0.578497
7	IS	0.578497
8	ST+LOCAL	0.421503
		1.000000

INTRASTATE

	SLU	WEIGHT FACTOR	UNADJ DEM	ADJ FACTOR	WEIGHTED DEM
9	ST-ER	0.009754	2.000000	0.019507	0.054725
10	ST-RA	0.168477	2.000000	0.336954	0.945275
11	TOTAL	0.178231		0.356461	1.000000
12	TOTAL INTERSTATE			0.578497	
13	TOTAL LDS ER			0.014858	
14	TOTAL LDS RA			0.256645	
15	TOTAL WEIGHTED DEM			0.850000	
	WEIGHTED DEM FOR COST STUDY				
16	TOTAL INTERSTATE			0.578497	
17	TOTAL LDS ER			0.014858	
18	TOTAL LDS RA			0.256645	
19	EAS			0.031754	
20	LOCAL			0.118246	
	TOTAL			1.000000	

* 85% maximum intrastate plus interstate

TRAFFIC STUDY

Company Western Telephone Company
 Study Year 2000

CM STUDY FACTORS

	IS-ER	ST-ER	ST-RA	TOTAL
SLU TOLL MINUTES	2,570,985	180,496	3,117,740	5,869,222
CM FACTOR	0.438045	0.030753	0.531202	1.000000

CMM STUDY FACTORS	LDI ER	LDS ER	LDS RA	TOTAL
SLU TOLL MINUTES	2,570,985	180,496	3,117,740	5,869,222
AVERAGE ROUTE MILES	26.90	26.90	26.90	
TOT CO MINUTE MILES	69,159,505	4,855,347	83,867,215	157,882,066
CMM FACTOR	0.438045	0.030753	0.531202	1.000000

TRAFFIC STUDY

Company Western Telephone Company
 Study Year 2000

MOST REMOTE STUDY FACTORS

	IS-ER	IS-RA	ST-ER	ST-RA	LOCAL *	
ORIENT SLU MINUTES	366,324	6	42,221	583,285	1,192,303	2,204,139
MILES	11.6	11.6	11.6	11.6	11.6	
MOU MILES	4,481,353	74	489,765	6,766,104	13,830,717	25,568,013
CRESBARD SLU MINUTES	503,817	148	26,959	519,300	1,894,052	2,944,275
MILES	18.4	18.4	18.4	18.4	18.4	
MOU MILES	9,270,233	2,717	496,039	9,555,118	34,850,551	54,174,658
TOTAL COMPANY MOUM	13,751,585	2,791	985,804	16,321,222	48,681,269	79,742,671
MOUM FACTORS	0.172450	0.000035	0.012362	0.204674	0.610479	1.000000

* EAS TRAFFIC plus INTERNET TRAFFIC on the H/R Facilities

REPORT OF THE
 BOARD OF DIRECTORS
 OF THE

MINUTE REPORT

ORGANIZATION	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	PERCENT
REG														
INTERSTATE	37618	21696	25769	24227	26561	25446	26037	26376	30354	31072	32216	34317	346492	359.828
INTERLATA	37618	21696	25769	24226	26562	25446	26037	26377	30353	31073	32215	34318	346491	359.828
INTRALATA	0	34	0	1	9	0	0	2	71	8	0	4	138	148
INTRASTATE	25075	38881	48313	45416	45579	37831	41664	36517	41067	37955	38889	46516	491,298	518,314
INTERLATA	1399	1943	2320	2146	2197	1094	1249	1309	1609	2092	1502	1583	20,542	21,280
INTRALATA	23676	37638	43993	43270	43382	36737	40416	35208	39358	35558	37287	44933	480,606	497,034
FCB														
INTERSTATE	17	10	27	0	0	6	8	4	34	0	0	53	159	179
INTERLATA	17	10	27	0	0	6	8	4	34	0	0	53	159	179
INTRALATA	0	0	0	0	0	0	0	0	0	0	0	0	0	0
INTRASTATE	7	0	14	0	0	2	3	1	13	0	0	20	60	64
INTERLATA	7	0	14	0	0	2	3	1	13	0	0	20	60	64
INTRALATA	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ORG 800														
INTERSTATE	9225	8148	9963	8930	9971	8588	9382	9250	12740	12938	13982	12237	125,354	134,129
INTERLATA	9225	8148	9963	8930	9971	8588	9382	9250	12740	12938	13982	12237	125,354	134,129
INTRALATA	0	0	0	0	0	0	0	0	0	0	0	0	0	0
INTRASTATE	1957	1821	2519	2228	2165	2157	2187	2072	2780	2924	3310	2834	28,954	30,981
INTERLATA	269	216	419	437	343	654	447	269	261	390	445	443	4,593	4,915
INTRALATA	1688	1605	2100	1791	1822	1503	1740	1803	2519	2534	2865	2391	24,361	26,066
TOTALS														
INTERSTATE	46,860	30,124	35,759	33,157	36,532	34,039	35,427	38,833	42,828	44,011	46,198	47,227	470,995	503,965
INTERLATA	46,860	30,090	35,750	33,156	36,523	34,039	35,427	38,831	42,757	44,003	46,198	47,223	470,857	503,817
INTRALATA	0	34	9	1	9	0	0	2	71	8	0	4	138	148
INTRASTATE	27,039	40,802	48,846	47,644	47,744	40,040	43,874	38,680	43,800	40,574	42,199	49,370	510,522	548,269
INTERLATA	1,675	2,159	2,753	2,583	2,540	1,750	1,698	1,579	1,883	2,482	2,047	2,048	25,195	26,959
INTRALATA	25,364	38,643	46,093	45,061	45,204	38,290	42,176	37,011	41,917	38,092	40,152	47,324	485,327	519,300
TOTAL MINUTES	73,899	70,926	84,605	80,801	84,276	74,079	79,301	77,423	85,628	84,585	88,397	96,597	981,517	1,050,223

1,262,185

ORG	STATE	MIN	SEC	THIRD	FOUR	FIVE	SIX	SEVEN	EIGHT	NINE	TEN	ELEVEN	TWELVE	THIRTEEN	FOURTEEN	FIFTEEN
ORG 800	INTERSTATE	28848	17400	22400	18004	22207	21278	17800	18700	20000	18844	18704	24400	24400	24400	24400
	INTERLATA	26548	17400	22400	18004	22207	21278	17800	18700	20000	18844	18704	24400	24400	24400	24400
	INTRALATA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	INTRASTATE	48485	42706	45050	48209	48000	44538	48891	44817	48706	44807	46909	48909	50909	50909	50909
	INTERLATA	2914	2602	3177	3141	3004	2892	2750	2466	3349	3141	2736	2778	2800	2800	2800
	INTRALATA	46571	40104	41873	42128	45419	41646	46141	42357	45337	41666	42203	43901	43901	43901	43901
ORG 800	INTERSTATE	0	0	0	0	0	0	0	0	4	1	0	0	0	0	0
	INTERLATA	0	0	0	0	0	0	0	0	4	1	0	0	0	0	0
	INTRALATA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	INTRASTATE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	INTERLATA	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0
	INTRALATA	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0
ORG 800	INTERSTATE	8447	7594	10328	9949	10526	9480	9222	8737	9980	9229	8463	9799	111754	119577	119577
	INTERLATA	8447	7594	10328	9949	10526	9480	9222	8737	9980	9229	8463	9799	111754	119577	119577
	INTRALATA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	INTRASTATE	1851	1609	2261	2187	2330	2273	2113	2202	2493	2393	2022	2459	26190	28027	28027
	INTERLATA	219	322	391	302	300	391	391	399	574	424	302	439	4454	4766	4766
	INTRALATA	1632	1287	1870	1885	2030	1882	1722	1803	1919	1969	1720	2020	21739	23261	23261
TOTALS	INTERSTATE	36995	25084	32736	29303	33423	30759	27060	25505	30639	28076	27184	34297	361056	386330	386330
	INTERLATA	36995	25084	32736	29303	33423	30759	27060	25505	30639	28074	27183	34292	361050	386324	386324
	INTRALATA	0	0	0	0	1	1	0	0	1	2	1	0	6	6	6
	INTRASTATE	50336	44315	48811	47466	60833	48811	48074	46814	61280	47080	48991	65134	684685	628608	628608
	INTERLATA	3133	3014	3568	3443	3384	3283	3141	2854	3824	3566	3038	3212	38459	42221	42221
	INTRALATA	47203	41301	45043	44013	47449	43528	45833	43980	47456	43485	43923	61922	545126	583285	583285
TOTAL MINUTES		87331	69399	81347	76759	84256	77570	76034	72319	81919	75136	74145	89428	945641	1,011,836	1,011,836

NAME	STATE	FAULTON	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	
FOO																
INTERSTATE			108811	70874	76382	72840	92319	89660	85808	83121	98754	97179	98373	98574	1,069,955	1,144,892
INTERLATA			108728	70815	75832	72614	91841	89472	85946	83016	98754	97179	98373	98389	1,067,273	1,141,982
INTRALATA			83	59	550	226	478	128	20	105	344	308	216	205	2,682	2,870
INTRASTATE			153894	143590	172981	155338	163466	150007	153533	146817	163151	145546	151601	160336	1,869,369	2,069,215
INTERLATA			7605	6839	7654	7932	8558	6265	6187	6197	8958	6295	5899	5762	82,141	87,891
INTRALATA			146389	136751	165327	147406	154908	143742	147346	140620	156193	139261	145702	163574	1,787,219	1,912,324
FOB																
INTERSTATE			1338	1724	2081	1992	1743	1424	1702	1511	1546	2301	2160	2312	21,834	21,362
INTERLATA			1338	1724	2081	1992	1743	1424	1702	1511	1546	2301	2160	2312	21,834	21,362
INTRALATA			0	0	0	0	0	0	0	0	0	0	0	0	0	0
INTRASTATE			120	162	223	190	200	142	160	160	150	202	226	204	2,139	2,289
INTERLATA			120	162	223	190	200	142	160	160	150	202	226	204	2,139	2,289
INTRALATA			0	0	0	0	0	0	0	0	0	0	0	0	0	0
ORB 800																
INTERSTATE			50145	33777	40307	39471	39284	40229	36316	33976	42071	38405	41192	44777	478,950	512,477
INTERLATA			50145	33777	40307	39471	38284	40229	36316	33976	42071	38405	41192	44777	478,950	512,477
INTRALATA			0	0	0	0	0	0	0	0	0	0	0	0	0	0
INTRASTATE			10856	7760	9651	9356	9340	10041	9066	8458	11300	10008	9624	10398	115,858	123,968
INTERLATA			1036	944	1743	1558	1479	1824	1433	1469	2201	1887	2096	2084	19,754	21,137
INTRALATA			9820	6816	7908	7798	7861	8217	7633	6989	9099	8121	7528	8314	96,104	102,831
TOTALS																
INTERSTATE			160,294	106,375	118,770	114,303	132,346	131,313	123,886	118,608	139,371	137,885	141,925	145,663	1,570,739	1,680,691
INTERLATA			160,211	106,316	118,220	114,077	131,868	131,125	123,866	118,503	139,127	137,577	141,709	145,458	1,568,057	1,677,821
INTRALATA			83	59	550	226	478	188	20	105	244	308	216	205	2,682	2,870
INTRASTATE			184,970	181,612	182,855	164,884	173,006	180,190	182,769	166,435	174,801	166,769	181,481	172,938	1,987,367	2,126,472
INTERLATA			8,761	7,945	9,620	9,080	10,237	8,231	7,780	7,826	9,309	8,374	8,221	8,050	104,034	111,316
INTRALATA			156,209	143,567	173,235	155,204	162,769	151,959	154,979	147,609	165,292	147,382	153,230	171,888	1,883,323	2,015,156
TOTAL MINUTES			325,264	287,987	301,625	279,187	305,352	291,503	286,645	274,043	313,972	293,641	303,376	325,601	3,558,096	3,807,163

NRX TOTAL COMPANY
CATEGORY

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	
FGD														
INTERSTATE	174,977	110,330	124,569	116,421	141,777	136,384	129,743	129,468	146,403	147,008	148,510	158,004	1,664,734	1,781,265
INTERLATA	174,894	110,237	124,000	116,194	141,289	136,195	129,723	129,361	146,147	146,780	148,203	157,795	1,661,908	1,778,242
INTRALATA	83	93	569	227	488	189	20	107	316	318	217	209	2,826	3,024
INTRASTATE	227,584	225,277	265,644	246,023	257,548	232,426	242,078	227,946	252,044	227,863	235,429	268,527	2,909,259	3,112,907
INTERLATA	11,918	11,474	13,151	13,219	13,839	10,251	10,185	9,961	11,816	11,518	10,237	10,118	137,687	147,325
INTRALATA	215,636	213,803	252,493	232,804	243,709	222,175	231,893	217,985	241,128	216,345	225,192	258,409	2,771,572	2,965,582
FCB														
INTERSTATE	1,355	1,734	2,108	1,992	1,743	1,430	1,710	1,515	1,584	2,302	2,160	2,365	21,098	23,538
INTERLATA	1,355	1,734	2,108	1,992	1,743	1,430	1,710	1,515	1,584	2,302	2,160	2,365	21,098	23,538
INTRALATA	0	0	0	0	0	0	0	0	0	0	0	0	0	0
INTRASTATE	127	162	237	190	290	144	163	161	164	202	226	224	2,200	2,354
INTERLATA	127	162	237	190	290	144	163	161	164	202	226	224	2,200	2,354
INTRALATA	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ORO 800														
INTERSTATE	61,817	49,519	60,598	58,360	58,781	58,297	54,020	51,963	64,791	60,572	63,037	66,813	716,058	766,182
INTERLATA	61,817	49,519	60,598	58,360	58,781	58,297	54,020	51,963	64,791	60,572	63,037	66,813	716,058	766,182
INTRALATA	0	0	0	0	0	0	0	0	0	0	0	0	0	0
INTRASTATE	14,604	11,196	14,411	13,771	13,834	14,471	13,368	12,732	18,573	15,325	14,956	15,691	171,005	182,975
INTERLATA	14,604	11,196	14,411	13,771	13,834	14,471	13,368	12,732	18,573	15,325	14,956	15,691	171,005	182,975
INTRALATA	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTALS														
INTERSTATE	144,132	101,583	127,265	116,783	143,518	136,681	131,463	131,940	212,608	209,672	219,307	227,182	2,402,790	2,570,985
INTERLATA	144,132	101,583	127,265	116,783	143,518	136,681	131,463	131,940	212,608	209,672	219,307	227,182	2,402,790	2,570,985
INTRALATA	0	0	0	0	0	0	0	0	0	0	0	0	0	0
INTRASTATE	242,188	236,473	280,055	259,794	271,622	246,897	254,846	240,678	270,617	243,188	250,385	284,442	3,080,484	3,298,230
INTERLATA	11,918	11,474	13,151	13,219	13,839	10,251	10,185	9,961	11,816	11,518	10,237	10,118	137,687	147,325
INTRALATA	230,270	225,000	266,904	246,575	257,789	236,646	244,661	230,717	258,801	232,171	240,148	274,324	2,942,797	3,150,905
TOTALS INCLUDING														
	430,699	338,056	407,320	376,577	415,140	383,578	386,309	372,618	483,225	452,860	469,692	511,624	5,483,274	5,869,215
													EA's charge	2,879,824
													Local charge	58,951,541
													From Other charge	18,081,417
													Other charge	3,359,864
													Contract Adjustments	729,831
													Contract Price Adjust	471,472
													Contract Change	1,197,309
													Contract Price Adjust	471,472
													Contract Price Adjust	1,197,309
													Contract Price Adjust	1,197,309
													Contract Price Adjust	1,197,309

Western Regions Co

Revenue Requirement Summary	Rate Base	Source	Customer Rate	Special Accounting	Proportions	Customer Transfers	Other Rates	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
INTRALATA									
15 Net Investment	\$362,494	J12	\$154,609	\$155,652	\$0	\$39,839	\$0	\$12,297	O.K.
16 Rate of Return	11.15%		11.15%	11.15%	11.15%	11.15%	11.15%	11.15%	
17									
18 Return on Rate Base	\$40,418		\$17,245	\$17,369	\$0	\$4,424	\$0	\$1,361	O.K.
19 Return Adjustments	350	J18-20	170	178	0	40	0	13	O.K.
20									
21 Net Return on Rate Base	\$40,769		\$17,415	\$17,516	\$0	\$4,464	\$0	\$1,374	O.K.
22 Income Taxes	9,195	J31-32	3,930	3,948	0	1,007	0	310	O.K.
23 Expenses and Other Taxes	301,821	J33-35, 40	109,855	81,062	32	70,990	25,140	14,742	O.K.
24									
25 Total IntraLATA Rev. Req	\$351,784		\$131,200	\$102,527	\$32	\$76,461	\$25,140	\$16,425	O.K.
26	=====		=====	=====	=====	=====	=====	=====	
27									
28									
INTERLATA									
31 Net Investment	\$20,360	P13	\$8,947	\$9,069	\$0	\$2,344	\$0	\$0	O.K.
32 Rate of Return	11.15%		11.15%	11.15%	11.15%	11.15%	11.15%	11.15%	
33									
34 Return on Rate Base	\$2,270		\$998	\$1,011	\$0	\$261	\$0	\$0	O.K.
35 Return Adjustments	20	P18-20	10	7	0	2	0	0	O.K.
36									
37 Net Return on Rate Base	\$2,290		\$1,007	\$1,019	\$0	\$264	\$0	\$0	O.K.
38 Income Taxes	540	P31-32	238	240	0	62	0	0	O.K.
39 Expenses and Other Taxes	15,316	P33-35, 40	5,481	4,188	1	3,944	1,387	315	O.K.
40									
41 Total InterLATA Rev. Req	\$18,146		\$6,726	\$5,447	\$1	\$4,270	\$1,387	\$315	O.K.
42	=====		=====	=====	=====	=====	=====	=====	
43									
44									
45 TOTAL INTRASTATE REV REQ	\$369,930		\$137,926	\$107,974	\$33	\$80,731	\$26,526	\$16,740	
	
ACCESS ELEMENT MINUTES OF USE			3,082,464	3,082,464		3,082,464			
ACCESS RATE PER MINUTE	\$0.105964		\$0.044745	\$0.035028		\$0.026190			

Revenue Requirements by

Category

FCC PART 36 Revenue Requirement Summary	TOTAL COMPANY	Source Adjuster	Special and Other	Message Telephone Service		Private Line		TOTAL INTEGRATED		
				INTEGRATED	NON-INTEGRATED	INTEGRATED	NON-INTEGRATED			
(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	27.80%	---	27.80%	27.80%	27.80%	27.80%	27.80%	27.80%	27.80%	
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	\$1,461,126	C58	\$1,078,272	\$20,360	\$352,455	\$0	\$10,039	\$382,854	O.K.	
19 Rate of Return	11.15%	---	11.15%	11.15%	11.15%	11.15%	11.15%	11.15%		
20										
21 Return on Rate Base	\$162,916		\$120,227	\$2,270	\$39,299	\$0	\$1,119	\$42,688	O.K.	
22										
23 AFUDC	0	H43	0	0	0	0	0	0	O.K.	
24 ITC Amortization	1,430	H36	1,060	20	340	0	11	370	O.K.	
25 Other Return Adjustments	0	V242	0	0	0	0	0	0	O.K.	
26										
27 Net Return	\$164,346		\$121,287	\$2,290	\$39,638	\$0	\$1,130	\$43,058	O.K.	
28										
29 Contributions	9,060	H52	5,379	136	3,502	0	43	3,681	O.K.	
30 Interest Expense	54,107	H44	40,013	752	12,971	0	371	14,094	O.K.	
31 Capital Lease Expense	0	H46	0	0	0	0	0	0	O.K.	
32 Capitalized Payroll taxes	0	H36	0	0	0	0	0	0	O.K.	
33 Depreciation Adjustment	0	H36	0	0	0	0	0	0	O.K.	
34 Other income Adjustments	0	V248	0	0	0	0	0	0	O.K.	
35										
36 After Tax Income	\$101,179		\$75,896	\$1,402	\$23,165	\$0	\$716	\$25,283	O.K.	
37										
38 State Income Taxes	\$0	Formula	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
39 Federal Income Taxes	38,958	Formula	29,223	540	8,919	0	276	9,735	O.K.	
40 Operating Expenses and Taxes	932,903	H196	630,564	14,589	282,424	0	5,326	302,339	O.K.	
41 Uncollectibles	0	V249	0	0	0	0	0	0	O.K.	
42 Other Revenue Adjustments	0	V250	0	0	0	0	0	0	O.K.	
43										
44 Net Revenue	\$1,136,207		\$781,074	\$17,419	\$330,982	\$0	\$6,731	\$355,132	O.K.	
45 Gross Receipts Taxes	47,342	Formula	32,545	726	13,791	0	280	14,797	O.K.	
46 Other Revenue Taxes	0	V251	0	0	0	0	0	0	O.K.	
47										
TOTAL REVENUE REQUIREMENT	\$1,183,549		\$813,619	\$18,145	\$344,773	\$0	\$7,012	\$369,929	O.K.	

TPUC Plant or Investment Subcategory	TPUC Category	Source Address	Available and Other	Management Information		Financial Data		Total	Status
				TPUC	Other	Cost	Value		
13 Land and Support Investment	\$225,612	D33	\$225,612	\$12,764	\$202,848	\$0	\$2,007	\$225,612	OK
14									
15 COE Operator Equipment	\$0	D43	\$0	\$0	\$0	\$0	\$0	\$0	OK
16 COE Switching Equipment	1,002,244	D58	730,132	14,891	257,221	0	0	272,112	OK
17 COE Transmission Equipment	636,297	D85	395,505	7,336	125,302	0	4,155	139,797	OK
18									
19 Total COE	\$1,538,541		\$1,125,638	\$27,227	\$383,523	\$0	\$6,155	\$411,903	OK
20 Info Org /Term Equipment	0	D94	0	0	0	0	0	0	OK
21 Cable and Wire Facilities	1,813,485	D137	1,357,802	23,938	412,735	0	19,008	455,682	
22									
23 Total COE, IOT, C&WF	\$3,352,026		\$2,484,440	\$46,165	\$796,259	\$0	\$25,161	\$867,585	
24									
25 Total Capital Leases	\$0	D173	\$0	\$0	\$0	\$0	\$0	\$0	OK
26									
27 Leasehold Improvements	\$0	D186	\$0	\$0	\$0	\$0	\$0	\$0	OK
28									
29 Intangible Assets	\$0	D209	\$0	\$0	\$0	\$0	\$0	\$0	OK
30									
31									
32 Total Tele Plt. In Service	\$4,278,838		\$3,171,371	\$58,930	\$1,016,419	\$0	\$32,118	\$1,107,466	1 276493082094
33									
34 Plant Held, Future Use	\$0	D214-215	\$0	\$0	\$0	\$0	\$0	\$0	OK
35 TPUC, Short-term	0	D216-217	0	0	0	0	0	0	OK
36 TPUC, Long-term	145,909	D218-219	108,144	2,010	34,660	0	1,095	37,765	OK
37 Tel Plt. Adjustment	0	D220-221	0	0	0	0	0	0	OK
38									
39 Total Other Tel. Plt.	\$145,909		\$108,144	\$2,010	\$34,660	\$0	\$1,095	\$37,765	OK
40									
41									
42 TOTAL TELEPHONE PLANT	\$4,424,747		\$3,279,515	\$60,939	\$1,051,079	\$0	\$33,213	\$1,145,231	1.320021682409

Western Telephone Co.

Investment

***** FCC PART 36 ***** Investment Summary	TOTAL COMPANY	Source/ Allocator	Interstate	Message Telephone Service		Private Line		TOTAL INTERLATA		
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
56 Other Assets, Net	0	V105	0	0	0	0	0	0	0	OK
57 Accumulated Depr /Amort	(3,106,723)	E34	(2,304,818)	(42,621)	(735,099)	0	(24,185)	(801,504)	-1 00011908567	
58 Accum. Def. Inc. Taxes, Net	0	E47	0	0	0	0	0	0	0	OK
59 Oth. Liab. & Def. Cr., Net	0	V106	0	0	0	0	0	0	0	OK
60										
61 TOTAL NET PLANT	\$1,318,024		\$974,697	\$18,318	\$315,980	\$0	\$9,028	\$343,326		OK
62										
63 Materials and Supplies	0	H31	0	0	0	0	0	0	0	OK
64 Rural Tel. Bank Stock	112,655	H35	83,497	1,552	26,761	0	846	29,158		OK
65 Cash Working Capital	30,447	Formula	20,078	490	9,714	0	165	10,370		OK
66 Equal Access Investment	0	---	0	0	0	0	0	0		OK
67										
68 TOTAL NET INVESTMENT	\$1,461,126		\$1,078,272	\$20,360	\$352,455	\$0	\$10,039	\$382,854		OK
69	=====		=====	=====	=====	=====	=====	=====		

Western Telephone Co

Intrastate

***** FCC PART 38 ***** Plant Investment Detail		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(I)		
63	CAT 3 Local Sw Allocable	\$1,002,244	G15	\$730,132	\$14,891	\$257,221	\$0	\$0	\$272,112	O.K.
64	CAT 3 Local Sw Direct	0	V40	0	0	0	0	0	0	O.K.
65										
66	Total CAT 3	\$1,002,244		\$730,132	\$14,891	\$257,221	\$0	\$0	\$272,112	O.K.
67										O.K.
68	Total COE Sw CAT 2&3	\$1,002,244		\$730,132	\$14,891	\$257,221	\$0	\$0	\$272,112	O.K.
69										
70										
71	COE TRANSMISSION									
72										
73	CAT 4 12 Exchange Trunk	\$0	123	\$0	\$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	436,534	G13	327,401	5,972	103,161	0	0	109,134	O.K.
76	CAT 4 13 PL, WATS, Local	10,519	F18	8,641	0	0	0	1,878	1,878	O.K.
77	CAT 4 13 Direct	0	V45	0	0	0	0	0	0	O.K.
78	CAT 4 23 Message	25,646	G18	11,234	789	13,623	0	0	14,412	O.K.
79	CAT 4 23 PL, WATS	17,098	F24	12,823	0	0	0	4,274	4,274	O.K.
80	CAT 4 23 Direct	0	V48	0	0	0	0	0	0	O.K.
81	CAT 4 3 H/R Message	46,500	G29	36,408	575	9,517	0	0	10,092	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	\$536,297		\$396,506	\$7,336	\$126,302	\$0	\$6,153	\$139,791	O.K.
86										
87										
88	INFORMATION ORIGINATOR/TERMINATION									
89										
90	CAT 1 Other IOT Equipment	\$0	G10	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
91	CAT 1 Coinless Pay Phones	0	G16	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										

Western Telephone Co

Intrastate

***** FCC PART 36 ***** Plant Investment Detail (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Message Telephone Service		Private Line		TOTAL INTRASTATE (I)	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
				(E)	(F)	(G)	(H)		
111 CABLE AND WIRE FACILITIES.									
112									
113 CAT 1 1 IntraLATA PLWATS	16,817	F31	\$10,349	\$0	\$0	\$0	\$6,468	\$6,468	O K
114 CAT 1 2 Intert ATA PLWATS	19,404	F31	19,404	0	0	0	0	0	O K
115 CAT 1 3 Joint Message	1,503,142	G13	1,127,356	20,564	355,221	0	0	375,785	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	\$1,539,363		\$1,157,109	\$20,564	\$355,221	\$0	\$6,468	\$382,253	1
119									
120 CAT 2 C&WF	\$62,991	G28	\$62,991	\$0	\$0	\$0	\$0	\$0	O.K.
121 CAT 2 C&WF, Wideband	0	V76	0	0	0	0	0	0	O K
122									
123 Total CAT 2 C&WF	\$62,991		\$62,991	\$0	\$0	\$0	\$0	\$0	O.K.
124									
125 CAT 3 Joint Message	75,241	G17	32,959	2,314	39,968	0	0	\$42,282	O.K.
126 CAT 3 PLWATS etc	50,161	F36	37,821	0	0	0	12,540	12,540	O K
127 CAT 3 Direct	0	V79	0	0	0	0	0	0	O.K.
128									
129 Total CAT 3 C&WF	\$125,402		\$70,580	\$2,314	\$39,968	\$0	\$12,540	\$54,822	O K
130									
131 CAT 4 Message	\$85,729	G29	\$67,123	\$1,060	\$17,546	\$0	\$0	\$18,606	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	\$85,729		\$67,123	\$1,060	\$17,546	\$0	\$0	\$18,606	O K
136									
137 TOTAL C&WF	\$1,613,685		\$1,357,502	\$21,938	\$412,738	\$0	\$19,008	\$455,682	1
138									
139									
140 CAPITAL LEASES									
141									
142 Airspace Support Leases	\$0	F84	\$0	\$0	\$0	\$0	\$0	\$0	O K
143 Other Support Leases	0	V83	0	0	0	0	0	0	O K
144									
145 Total Support Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O K

Western Telephone Co.

***** FCC PART 36 ***** Plant Investment Detail	Intrastate								TOTAL INTRASTATE (I)	
	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Message Telephone Service		Private Line				
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
204 INTANGIBLE ASSETS										
205										
206 Allocable Acct No. 2690	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
207 Direct Acct No. 2690	0	V100	0	0	0	0	0	0	0	O.K.
208										
209 Total Intangible Assets	\$0		\$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	\$0	O.K.
215 Held for Fut. Use - Direct	0	---	0	0	0	0	0	0	0	O.K.
216 TPUC, Short-term - Alloc	0	H35	0	0	0	0	0	0	0	O.K.
217 TPUC, Short-term - Direct	0	V124	0	0	0	0	0	0	0	O.K.
218 TPUC, Long-term - Alloc	145,909	H35	108,144	2,010	34,660	0	1,095	37,765	37,765	O.K.
219 TPUC, Long-term - Direct	0	V126	0	0	0	0	0	0	0	O.K.
220 Tele. Pit Adjust - Alloc	0	H35	0	0	0	0	0	0	0	O.K.
221 Tele. Pit Adjust - Direct	0	V104	0	0	0	0	0	0	0	O.K.
222										
223 Total Other Telephone Plant	\$145,909		\$108,144	\$2,010	\$34,660	\$0	\$1,095	\$37,765	\$37,765	O.K.

Western Telephone Co.

***** FCC PART 36 ***** Functional Distribution of Selected Investments	Private Line								
	TOTAL COMPANY	Joint Use Message	Interstate		Intrastate		Extended Area Service	Other	
			InterLATA	IntraLATA	InterLATA	IntraLATA			
			(A)	(B)	(C)	(D)			
13 TRANS C&T EQUIPMENT:									
14									
15 Working Loops	1,190	1,182	15	0	0	5	0	8	O.K.
16 Avg Cost per Loop	375.67	375.67	375.67	375.67	375.67	375.67	375.67	375.67	
17									
18 CAT 4 13 Exch Ln Invest.	\$447,053	\$436,534	\$5,635	\$0	\$0	\$1,878	\$0	\$3,005	
19									
20									
21 Circuit Terminations	140	84	42	0	0	14	0	0	O.K.
22 Avg Cost per Termination	305.31	305.31	305.31	305.31	305.31	305.31	305.31	305.31	
23									
24 CAT 4 23 Other IX	\$42,744	\$25,646	\$12,823	\$0	\$0	\$4,274	\$0	\$0	
25									
26									
27 C&WF INVESTMENT									
28									
29 Working Loops	1,190	1,182	15	0	0	5	0	8	
30 Loops Factor	1.000000	0.976471	0.012605	0.000000	0.000000	0.004202	0.000000	0.006723	
31 CAT 1 Exchange C&WF	\$1,539,362	\$1,503,142	\$19,404	\$0	\$0	\$6,468	\$0	\$10,349	O.K.
32									
33									
34 Equivalent IX Circuit Miles	3,760	2,268	1,134	0	0	378	0	0	O.K.
35 IX Cct Miles Factor	1.000000	0.600000	0.300000	0.000000	0.000000	0.100000	0.000000	0.000000	
36 CAT 3 Interexch C&WF	\$125,492	\$75,241	\$37,621	\$0	\$0	\$12,540	\$0	\$0	

Western Telephone Co.

		Intrastate								
***** FCC PART 36 ***** Internal Allocation Factors		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(I)		
13	Support Assets	1.000000	D31	0.741176	0.013772	0.237546	0.000000	0.007506	0.258824	2.9832704E-07
14	Land and Support Assets	1.000000	D33	0.741176	0.013772	0.237546	0.000000	0.007506	0.258824	2.9832704E-07
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	D66	0.728497	0.014858	0.256645	0.000000	0.000000	0.271503	O.K.
19	COE Total Switching	1.000000	D68	0.728497	0.014858	0.256645	0.000000	0.000000	0.271503	O.K.
20	COE Transmission	1.000000	D85	0.739341	0.013679	0.235508	0.000000	0.011473	0.260659	O.K.
21	Total COE	1.000000	C19	0.732277	0.014447	0.249277	0.000000	0.003999	0.267723	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	0.751680	0.013359	0.230758	0.000000	0.004202	0.248319	6.4961936E-07
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	D129	0.562827	0.018452	0.318721	0.000000	0.000000	0.437173	O.K.
30	C&WF CAT 4	1.000000	D135	0.782964	0.012362	0.204674	0.000000	0.000000	0.217036	O.K.
31	Total C&WF	1.000000	D137	0.748725	0.013200	0.227593	0.000000	0.010482	0.251274	5.5142447E-07
32										
33	Total Equipment	1.000000	C23	0.741176	0.013772	0.237546	0.000000	0.007506	0.258824	2.9832704E-07
34										
35	FPIS	1.000000	C32	0.741176	0.013772	0.237546	0.000000	0.007506	0.258824	2.9832704E-07
36	FPIS, excl Acct No 2090	1.000000	D189	0.741176	0.013772	0.237546	0.000000	0.007506	0.258824	2.9832704E-07
37										
38	Pit 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	0.500000	C29	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
42										
43	Long-term PUC	1.000000	C36	0.741176	0.013772	0.237546	0.000000	0.007506	0.258824	2.9832704E-07
44	Net Telephone Plant	1.000000	C51	0.739514	0.013698	0.239738	0.000000	0.006850	0.260486	2.4271380E-07
45	Total Net Investment	1.000000	C68	0.737973	0.013934	0.241221	0.000000	0.006871	0.262026	2.4668653E-07
46	Capital Leases	0.000000	D173	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
47										
48	Total Bus. Ops. Cost Serv.	1.000000	F41	0.633443	0.021141	0.345416	0.000000	0.000000	0.366557	O.K.
49										
50	Total Bus. In-RRR Expenses	1.000000	G70	0.633248	0.017243	0.294015	0.000000	0.005494	0.316752	2.3479854E-07
51										
52	Corporate Operations Expense	1.000000	F55	0.669878	0.014982	0.366574	0.000000	0.004774	0.406330	2.6401495E-07

Western Telephone Co.

		Intrastate								
					Message Telephone Service		Private Line			
***** FCC PART 36 ***** Operating Expenses and Taxes		TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE	
(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	O.K.
16	Network Support, Direct	0	V149	0	0	0	0	0	0	O.K.
17										
18	Total Network Support Exp	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19										
20	General Support, Alloc	\$30,791	H14	\$22,822	\$424	\$7,314	\$0	\$231	\$7,969	O.K.
21	General Support, Direct	0	V151	0	0	0	0	0	0	O.K.
22										
23	Total General Support Exp	\$30,791		\$22,822	\$424	\$7,314	\$0	\$231	\$7,969	O.K.
24										
25	Central Office Eq., Alloc	\$59,506	H21	\$43,575	\$860	\$14,833	\$0	\$238	\$15,931	O.K.
26	Central Office Eq., Direct	0	V153	0	0	0	0	0	0	O.K.
27										
28	Total COE Exp	\$59,506		\$43,575	\$860	\$14,833	\$0	\$238	\$15,931	O.K.
29										
30	Cust Premises Equip	\$0	H24	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31	Comless Pay Phone	0	G18	0	0	0	0	0	0	O.K.
32	Other IOT	0	H23	0	0	0	0	0	0	O.K.
33	IOT Direct	0	V157	0	0	0	0	0	0	O.K.
34										
35	Total IOT Exp	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
36										
37	Cable & Wire, Alloc	\$118,500	H31	\$89,520	\$1,578	\$27,212	\$0	\$1,253	\$30,043	O.K.
38	Cable & Wire, Direct	50,499	V159	29,434	1,645	28,417	0	0	30,082	O.K.
39										
40	Total Cable Exp	\$173,999		\$112,954	\$3,223	\$55,629	\$0	\$1,253	\$60,105	O.K.
41										
42	TOTAL PLT SPEC OPER EXP	\$300,388		\$179,350	\$4,507	\$77,776	\$0	\$1,722	\$84,006	O.K.
43										
44	TOTAL PLT SPEC ** SUPPORT	\$300,388		\$179,350	\$4,507	\$77,776	\$0	\$1,491	\$78,038	O.K.

Western Telephone Co

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58 NON-SPECIFIC OPER. EXP										
59										
60 Oth. Plt. and Equip., Alloc	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
61 Oth. Plt. and Equip., Direct	0	V177	0	0	0	0	0	0	0	O.K.
62										
63 Total Oth. Plt. & Equip	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
64										
65 Network Operations, Alloc	\$97,807	H33	\$72,492	\$1,347	\$23,234	\$0	\$734	\$25,315	\$25,315	O.K.
66 Network Operations, Direct	0	V179	0	0	0	0	0	0	0	O.K.
67										
68 Total Network Oper. Exp	\$97,807		\$72,492	\$1,347	\$23,234	\$0	\$734	\$25,315	\$25,315	O.K.
69										
70 Total Access Expenses	\$0	V180	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
71										
72 Depr., Support Assets	\$50,459	H13	\$37,399	\$695	\$11,986	\$0	\$379	\$13,060	\$13,060	O.K.
73 Depr., COE Switching	76,228	H19	55,530	1,133	19,563	0	0	20,696	20,696	O.K.
74 Depr., COE Operator	0	H16	0	0	0	0	0	0	0	O.K.
75 Depr., COE Transmission	44,289	H20	32,745	606	10,430	0	508	11,544	11,544	O.K.
76 Depr., IOT Equipment	0	H25	0	0	0	0	0	0	0	O.K.
77 Depr., C&W Facilities	74,843	H31	56,037	988	17,034	0	784	18,806	18,806	O.K.
78 Depr., PHFU	0	H38	0	0	0	0	0	0	0	O.K.
79										
80 Total Depreciation Expense	\$245,817		\$181,711	\$3,421	\$59,013	\$0	\$1,671	\$64,106	\$64,106	O.K.
81										
82 Amort., Tangible Assets	\$0	H40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83 Amort., Intangible Assets	0	H41	0	0	0	0	0	0	0	O.K.
84 Other Amortization	0	V189	0	0	0	0	0	0	0	O.K.
85 Direct Assigned Amort	0	V190	0	0	0	0	0	0	0	O.K.
86										
87 Total Amortization Exp	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
88										
89 Total Depr. and Amort	\$245,817		\$181,711	\$3,421	\$59,013	\$0	\$1,671	\$64,106	\$64,106	O.K.
90										
91 TOTAL NON-SPEC OPER. EXP	\$245,817		\$181,711	\$3,421	\$59,013	\$0	\$1,671	\$64,106	\$64,106	O.K.

Operating Expenses and Taxes

	TOTAL COMPANY		Special Account	Operating Expenses and Taxes		Operating Expenses		Operating Expenses		Total	Status
	(A)	(B)		(C)	(D)	(E)	(F)	(G)	(H)		
105 CUSTOMER OPERATIONS EXPENSE											
106											
107 Marketing, Allocable	\$0		G35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
108 Marketing, Direct	0		V192	0	0	0	0	0	0	0	O.K.
109											
110 Total Marketing Expense	\$0			\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
111											
112 Operator Service, Alloc	\$1,056		G24	\$1,056	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
113 Operator Service, Direct	0		V194	0	0	0	0	0	0	0	O.K.
114											
115 Total Operator Service	\$1,056			\$1,056	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
116											
117 Classified Directory	\$0		V195	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
118 Alphabetical Directory	101		G19	83	1	17	0	0	0	18	O.K.
119 Foreign Directory	0		G46	0	0	0	0	0	0	0	O.K.
120											
121 Total Directory	\$101			\$83	\$1	\$17	\$0	\$0	\$0	\$18	O.K.
122											
123 Bus. Ofc., EU Presubscription	\$0		G36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124 Bus. Ofc., EU MTS & WATS	27,960		G37	20,652	400	6,908	0	0	0	7,308	O.K.
125 Bus. Ofc., EU Access, P/L & all Other	13,996		G38	10,338	200	3,458	0	0	0	3,658	O.K.
126 Bus. Ofc., IXC Special Access	0		G39	0	0	0	0	0	0	0	O.K.
127 Bus. Ofc., IXC Switched Access	0		G40	0	0	0	0	0	0	0	O.K.
128 Bus. Ofc., IXC B & C Services	0		G41	0	0	0	0	0	0	0	O.K.
129 Coin Collect & Admin	0		G42	0	0	0	0	0	0	0	O.K.
130											
131 Total Business Office	\$41,956			\$30,990	\$600	\$10,366	\$0	\$0	\$0	\$10,966	O.K.
132											
133 Cust. Svc., Direct	\$0		V205	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
134 Cust. Serv., Msg Process	6,126		G43	1,491	333	4,302	0	0	0	4,635	O.K.
135 Cust. Serv., Other B&C	8,199		G44	5,466	150	2,583	0	0	0	2,733	O.K.
136 Cust. Serv., CABS	17,202		G45	8,601	471	8,130	0	0	0	8,601	O.K.
137 Cust. Serv., EU Common Line	0		V209	0	0	0	0	0	0	0	O.K.
138											
139 Total Customer Service	\$31,527			\$15,558	\$953	\$15,016	\$0	\$0	\$0	\$15,969	O.K.
140											
141 Total Bus. Ofc., Cust. Serv	\$73,483			\$46,547	\$1,554	\$25,382	\$0	\$0	\$0	\$26,936	O.K.
142											

Western Telephone Co.

Intrastate

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	interLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
156 Other Cust. Serv., Alloc	\$0	H48	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
157 Other Cust. Serv., Direct	52	V211	52	0	0	0	0	0	O.K.
158									
159 Total Other Cust. Serv.	\$52		\$52	\$0	\$0	\$0	\$0	\$0	O.K.
160									
161 TOTAL CUSTOMER OPER. EXP.	\$74,692		\$47,738	\$1,555	\$25,399	\$0	\$0	\$26,954	O.K.
162									
163									
164 *BIG-THREE* EXPENSES									
165									
166 Total Plt. Spec. ex Support	\$232,565	44	\$156,529	\$4,083	\$70,462	\$0	\$1,491	\$76,036	O.K.
167 Total Network Oper. Exp.	97,807	68	72,492	1,347	23,234	0	734	25,315	O.K.
168 Total Customer Operations	74,692	161	47,738	1,555	25,399	0	0	26,954	O.K.
169									
170 TOTAL *BIG THREE* EXPENSES	\$405,084		\$276,758	\$6,984	\$119,095	\$0	\$2,225	\$128,305	O.K.
171									
172									
173 CORPORATE OPERATIONS EXPENSE									
174									
175 Exec. and Planning, Alloc	\$47,514	H50	\$32,484	\$819	\$13,970	\$0	\$261	\$15,050	O.K.
176 Exec. and Planning, Direct	0	V213	0	0	0	0	0	0	O.K.
177									
178 Total Exec. and Planning	\$47,514		\$32,484	\$819	\$13,970	\$0	\$261	\$15,050	O.K.
179									
180 Admin. & General, Allocable	\$170,514	H50	\$118,500	\$2,940	\$50,134	\$0	\$937	\$54,011	O.K.
181 Admin. & General, Direct	32,898	V231	0	0	32,898	0	0	32,898	O.K.
182									
183 Total Admin. and Gen.	\$203,412		\$118,500	\$2,940	\$83,032	\$0	\$937	\$86,909	O.K.
184									
185 TOTAL CORPORATE OPERATIONS	\$250,926		\$148,984	\$3,759	\$97,002	\$0	\$1,198	\$101,959	O.K.
186									
187									
188 NON-ALLOCD. FEES									
189									
190 Telephone Taxes, Allocable	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
191 Telephone Taxes, Direct	0	V235	0	0	0	0	0	0	O.K.
192									
193 Total Telephone Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
194									
195									
196 NET OPER. EXP. AND LOSS	\$250,926		\$148,984	\$3,759	\$97,002	\$0	\$1,198	\$101,959	O.K.

Western Telephone Co.

***** FCC PART 69 ***** IntraLATA Revenue Requirement Summary		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Net Investment	\$362,494	K52	\$154,659	\$155,952	\$0	\$39,676	\$0	\$12,207	O.K.
14	Rate of Return	11.15%	B19	11.15%	11.15%	11.15%	11.15%	11.15%	11.15%	O.K.
15										
16	Return on Rate Base	\$40,418		\$17,245	\$17,389	\$0	\$4,424	\$0	\$1,361	O.K.
17										
18	AFUDC	0	N37	0	0	0	0	0	0	O.K.
19	ITC Amortization	350	N37	170	128	0	40	0	13	O.K.
20	Other Return Adjustments	0	Direct	0	0	0	0	0	0	O.K.
21										
22	Net Return	\$40,769		\$17,415	\$17,516	\$0	\$4,464	\$0	\$1,374	O.K.
23										
24	Interest Expense	13,342	N67	5,692	5,740	0	1,460	0	449	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	\$27,426		\$11,722	\$11,776	\$0	\$3,004	\$0	\$924	O.K.
30										
31	State Income Taxes	\$0	29	0	0	0	0	0	0	O.K.
32	Federal Income Taxes	9,195	29	3,930	3,948	0	1,007	0	310	O.K.
33	Operating Expenses and Taxes	287,750	Q195	104,609	76,962	31	67,930	24,133	14,085	O.K.
34	Uncollectibles	0	Direct	0	0	0	0	0	0	O.K.
35	Other Revenue Adjustments	0	Direct	0	0	0	0	0	0	O.K.
36										
37	Base for Gross Receipts Tax	337,363	16+31+32+33	125,764	98,299	31	73,361	24,133	15,756	O.K.
38										
39										
40	Gross Receipts Tax	14,671	37	6,248	4,960	1	3,080	1,007	857	O.K.
41										
42										
43	TOTAL REVENUE REQUIREMENT	\$221,794		\$138,200	\$132,527	\$32	\$76,481	\$25,140	\$16,425	O.K.
44										
45										
46										
47										

Western Telephone Co

***** FCC PART 69 *****
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	\$227,117	L25	\$50,257	\$125,310	\$0	\$39,293	\$0	\$12,258	O.K.
14									
15 Central Office Equipment	\$389,676	L70	\$103,161	\$257,221	\$0	\$23,141	\$0	\$6,153	O.K.
16 Info Term./Orig Equipment	0	L78	0	0	0	0	0	0	O.K.
17 Cable and Wire Facilities	431,744	L117	355,221	0	0	57,515	0	19,008	O.K.
18									
19 Total COE, IOT, C&WF	\$821,420		\$458,382	\$257,221	\$0	\$80,656	\$0	\$25,161	O.K.
20									
21 Total Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
22									
23 Total Tele Pnt ex Intang	\$1,048,536		\$508,639	\$382,531	\$0	\$119,948	\$0	\$37,418	O.K.
24 Total Intangible Assets	0	L144	0	0	0	0	0	0	O.K.
25									
26 Total Plant In Service	\$1,048,536		\$508,639	\$382,531	\$0	\$119,948	\$0	\$37,418	O.K.
27 Total Pnt Held Future Use	0	L147	0	0	0	0	0	0	O.K.
28 Total ST PUC	0	L163	0	0	0	0	0	0	O.K.
29 Total LT PUC	35,755	L164	17,345	13,044	0	0	0	0	O.K.
30 Total Tel Pnt Adjust	0	L169	0	0	0	4,090	0	1,276	O.K.
31									
32 TOTAL TELEPHONE PLANT	\$1,084,292		\$525,984	\$395,575	\$0	\$124,039	\$0	\$38,694	O.K.
33									
34 less									
35 Accum Depr. Pnt in Serv	759,284	M23	389,509	250,299	0	88,651	0	27,825	O.K.
36 Accum Depr. Pnt FU	0	M27	0	0	0	0	0	0	O.K.
37 Accum Amort Tangible Pnt	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 and Taxes Paid	0	M47	0	0	0	0	0	0	O.K.
41									
42 90%									
43 Other Assets	0	UNPRA	0	0	0	0	0	0	O.K.
44									
45 NET TELEPHONE PLANT	\$325,008		\$136,475	\$145,276	\$0	\$35,387	\$0	\$10,870	O.K.
46 less									
47 Class B Pnt Base	\$7,800	L 171	\$3,300	\$2,071	0	0	0	0	O.K.
48 Buildings and Equipment	0	L 172	0	0	0	0	0	0	O.K.
49 Cash Reserve Account	0	L 173	4,395	0	0	0	0	0	O.K.
50 Equity Account Investments	0	L 174	0	0	0	1,150	0	350	O.K.
51									
52 NET Pnt in Pnt 90%	\$325,008		\$136,475	\$145,276	\$0	\$35,387	\$0	\$10,870	O.K.
53									

Western Telephone Co

***** FCC PART 69 *****									
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)	
13 LAND AND SUPPORT ASSETS:									
14									
15 Land Assets, Message	\$1,549	N28	343	854	0	208	0	84	OK
16 Land Assets, Private Line	49	N28	11	27	0	0	0	3	OK
17									
18 Total Land Assets	\$1,597		\$353	\$881	\$0	\$278	\$0	\$87	OK
19									
20 Support Assets, Message	\$218,611	N28	\$48,375	\$120,817	\$0	\$37,821	\$0	\$11,799	OK
21 Support Assets, Private Line	6,908	N28	1,529	3,811	0	1,165	0	373	OK
22									
23 Total Support Assets	\$225,519		\$49,903	\$124,628	\$0	\$38,986	\$0	\$12,171	OK
24									
25 Total Land and Supp. Assets	\$227,117		\$50,257	\$125,510	\$0	\$39,263	\$0	\$12,258	OK
26									
27 CENTRAL OFFICE EQUIPMENT									
28									
29 Operator Sys. OA	\$0	(F)	0	0	0	0	0	0	OK
30 Operator Sys. Other	0	(H)	0	0	0	0	0	0	OK
31									
32 Total Operator Systems	\$0		\$0	\$0	\$0	\$0	\$0	\$0	OK
33									
34 Tandem Switching	\$0	(H)	\$0	\$0	\$0	\$0	\$0	\$0	OK
35 Tandem Assigned	0	Direct	0	0	0	0	0	0	OK
36									
37 Total Tandem Switching	\$0		\$0	\$0	\$0	\$0	\$0	\$0	OK
38									
39 Local Switching	\$0	(H)	\$0	\$0	\$0	\$0	\$0	\$0	OK
40 Local Assigned	0	Direct	0	0	0	0	0	0	OK
41									
42 Total Local Switching	\$0		\$0	\$0	\$0	\$0	\$0	\$0	OK
43									
44 Total Switching	\$0		\$0	\$0	\$0	\$0	\$0	\$0	OK

Western Telephone Co

***** FCC PART 69 *****									
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	OK
59 COE Exch. Line - Message	103,161	(D)	103,161	0	0	0	0	0	OK
60 COE Exch. Line - PL etc.	1,878	(I)	0	0	0	0	0	1,878	OK
61 COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	OK
62 COE Interexchange, Message	13,623	(G)	0	0	0	13,623	0	0	OK
63 COE Interexchange, PL	4,274	(I)	0	0	0	0	0	4,274	OK
64 COE Interexchange, Assigned	0	(G)	0	0	0	0	0	0	OK
65 COE H/R Message	9,517	(G)	0	0	0	9,517	0	0	OK
66 COE H/R Assigned	0	Direct	0	0	0	0	0	0	OK
67									
68 Total COE Transmission	\$132,455		\$103,161	\$0	\$0	\$23,141	\$0	\$0,153	OK
69									
70 Total Central Office Equip	\$389,676		\$103,161	\$257,221	\$0	\$23,141	\$0	\$0,153	OK
71									
72 IOT EQUIPMENT									
73									
74 Public Telephone	\$0	N43	\$0	\$0	\$0	\$0	\$0	\$0	OK
75 Coinless Pay Phone	0	(D)	0	0	0	0	0	0	OK
76 Customer Premises Equipment	0	N60	0	0	0	0	0	0	OK
77									
78 Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	OK
79									
80 CABLE AND WIRE FACILITIES									
81									
82 Exchange PL and WATS	\$6,468	(I)	\$0	\$0	\$0	\$0	\$0	\$0,468	OK
83 Exchange Message	355,221	(D)	355,221	0	0	0	0	0	OK
84 Exchange Assigned	0	Direct	0	0	0	0	0	0	OK
85									
86 Total Exchange Line C&WF	\$361,689		\$355,221	\$0	\$0	\$0	\$0	\$0,468	OK
87									
88 Exchange Trunk, Message	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	OK
89 Exchange Trunk, PL	0	Direct	0	0	0	0	0	0	OK
90									
91 Total Exchange Trunk C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	OK
92									
93 Interexchange Message	\$12,548	(G)	\$0	\$0	\$0	\$12,548	\$0	\$0	OK
94 Interexchange PL, WATS	12,548	(I)	0	0	0	0	0	12,548	OK
95 Interexchange Assigned	0	(G)	0	0	0	0	0	0	OK
96									
97 Total Interexchange C&WF	\$25,096		\$0	\$0	\$0	\$12,548	\$0	\$12,548	OK

Western Telephone Co

***** FCC PART 69 ***** 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)		
111 H/R C&WF, Message	\$17,546	(G)	\$0	\$0	\$0	\$17,546	\$0	\$0	O.K.	
112 H/R C&WF, WATS	0	(I)	0	0	0	0	0	0	O.K.	
113 H/R C&WF, Assigned	0	Direct	0	0	0	0	0	0	O.K.	
114										
115 Total Host/Remote C&WF	\$17,546		\$0	\$0	\$0	\$17,546	\$0	\$0	O.K.	
116										
117 Total Cable and Wire Facit	\$431,744		\$355,221	\$0	\$0	\$57,515	\$0	\$19,008	O.K.	
118										
119 TANGIBLE ASSETS										
120										
121 Land and Support Leases	\$0	N2B	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	68	0	0	0	0	0	0	O.K.	
127										
128 Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
129										
130 IOT Equipment Leases	\$0	78	0	0	0	0	0	0	O.K.	
131										
132 C&WF Leases	\$0	117	0	0	0	0	0	0	O.K.	
133										
134 Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
135										
136 Leasedline Equip. Adm.	\$0	123	0	0	0	0	0	0	O.K.	
137 Leasedline Equip. Direct	0	Direct	0	0	0	0	0	0	O.K.	
138										
139 Total Leasedline Agreements	\$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 TOTAL OF TANGIBLE ASSETS	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
144										
145										
146										
147										

Western Telephone Co.

***** FCC PART 69 ***** 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)		
161 PLANT UNDER CONSTRUCTION										
162										
163 Short-term	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
164 Long-term	35,755	N46	17,345	13,044	0	4,090	0	1,276		O.K.
165										
166 Total Plt Under Const.	\$35,755		\$17,345	\$13,044	\$0	\$4,090	\$0	\$1,276		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	\$27,606	N37	\$13,392	\$10,071	\$0	\$3,158	\$0	\$985		O.K.
172										
173 MATERIALS AND SUPPLIES	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
174										
175 CASH WORKING CAPITAL	\$9,880	N37	\$4,793	\$3,604	\$0	\$1,130	\$0	\$353		O.K.
176										
177 EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

Western Telephone Co.

***** 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	N29	\$34,509	\$86,043	\$0	\$26,980	\$0	\$8,417	OK
16	COE Switching	L44	0	167,256	0	0	0	0	OK
17	COE Operator	L32	0	0	0	0	0	0	OK
18	COE Transmission	L68	67,176	0	0	15,069	0	4,007	OK
19	COE Equipment	L76	0	0	0	0	0	0	OK
20	Cable and Wire Facilities	L117	287,624	0	0	46,602	0	15,402	OK
21	Other Plant	N07	0	0	0	0	0	0	OK
22									
23	Total Accum Depr TPIS		\$309,309	\$253,299	\$0	\$88,651	\$0	\$27,825	OK
24									
25	ACCUM AMORTIZATION								
26									
27	Support Assets	N29	\$0	\$0	\$0	\$0	\$0	\$0	OK
28	COE Switching	L44	0	0	0	0	0	0	OK
29	COE Operator	L32	0	0	0	0	0	0	OK
30	COE Transmission	L68	0	0	0	0	0	0	OK
31	COE Equipment	L76	0	0	0	0	0	0	OK
32	Cable and Wire Facilities	L117	0	0	0	0	0	0	OK
33	Other Plant	N07	0	0	0	0	0	0	OK
34									
35	Total Accum Depr Amort		\$0	\$0	\$0	\$0	\$0	\$0	OK
36									
37									
38									
39	Support Assets	N29	\$0	\$0	\$0	\$0	\$0	\$0	OK
40	COE Switching	L44	0	0	0	0	0	0	OK
41	COE Operator	L32	0	0	0	0	0	0	OK
42	COE Transmission	L68	0	0	0	0	0	0	OK
43	COE Equipment	L76	0	0	0	0	0	0	OK
44	Cable and Wire Facilities	L117	0	0	0	0	0	0	OK
45	Other Plant	N07	0	0	0	0	0	0	OK
46									
47	Total Accum Depr Amort		\$0	\$0	\$0	\$0	\$0	\$0	OK

Western Telephone Co.

***** FCC PART 69 *****		Part 36	Common	Local	Information	Common	Billing and	Other		
Apportionment Factors		IntraLATA	Line	Switching		Transport	Collection			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Central Office Equipment	\$389,676	L70	\$103,161	\$257,221	\$0	\$23,141	\$0	\$6,153	OK
14	Info Orig/Term Eqpt	0	L78	0	0	0	0	0	0	OK
15	C&W Facilities	431,744	L117	355,221	0	0	57,515	0	19,008	OK
16										
17	Total	\$821,420		\$458,382	\$257,221	\$0	\$80,656	\$0	\$25,161	OK
18	Factor	1.000000		0.558037	0.313142	0.000000	0.098190	0.000000	0.030631	OK
19										
20	Sum Sw. Trans Other	\$389,676	L7	\$0	\$257,221	\$0	\$80,656	\$0	\$25,161	OK
21	Factor	1.000000		0.000000	0.708528	0.000000	0.222169	0.000000	0.089307	OK
22										
23	Central Office Equipment	\$389,676	L70	\$103,161	\$257,221	\$0	\$23,141	\$0	\$6,153	OK
24	Info Orig/Term Eqpt	0	L78	0	0	0	0	0	0	OK
25	C&W Facilities	431,744	L117-83	0	0	0	57,515	0	19,008	OK
26										
27	Total	\$821,420		\$458,382	\$257,221	\$0	\$80,656	\$0	\$25,161	OK
28	Factor	1.000000		0.558037	0.313142	0.000000	0.098190	0.000000	0.030631	OK
29										
30	Central Support Functions	\$12,258	L20	\$12,258	\$12,258	\$0	\$12,258	\$0	\$12,258	OK
31	Central Office Equipment	\$23,141	L5	\$23,141	\$23,141	\$0	\$23,141	\$0	\$23,141	OK
32	Info Orig/Term Eqpt	0	L6	0	0	0	0	0	0	OK
33	C&W Facilities	19,008	L1	19,008	19,008	0	19,008	0	19,008	OK
34	Equip Acquis/Amortment	0	L17F	0	0	0	0	0	0	OK
35										
36	Total	\$56,407		\$56,407	\$56,407	\$0	\$56,407	\$0	\$56,407	OK
37	Factor	0.068682		0.122944	0.122944	0.000000	0.122944	0.000000	0.068682	OK
38										
39	Sum Cap & Sup. Trans	\$12,258	L6	\$12,258	\$12,258	\$0	\$12,258	\$0	\$12,258	OK
40	Factor	0.001492		0.001492	0.001492	0.000000	0.001492	0.000000	0.001492	OK
41										
42	Sum Cap & Support	0.000000	Support	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	OK
43	Factor	0.000000	Support	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	OK
44										
45	Sum Equip	\$1,000,000	L20F	\$1,000,000	\$1,000,000	\$0	\$1,000,000	\$0	\$1,000,000	OK
46	Factor	0.121875		0.121875	0.121875	0.000000	0.121875	0.000000	0.121875	OK

Western Telephone Co.

***** FCC PART 69 ***** Apportionment Factors		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
60 Interstate Equip Factor	0 000000	Direct	0 000000	0 000000	0 000000	0 000000	0 000000	0 000000	0 000000	O.K.
61 Wtd Stk Work Seconds	1 000000	Direct	1 000000	0 000000	0 000000	0 000000	0 000000	0 000000	0 000000	O.K.
62										
63 "BIG THREE" Expenses	\$128,808	0171	\$42,464	\$27,377	\$17	\$38,569	\$13,794	\$6,654		O.K.
64 Factor	1 000000		0 329446	0 212447	0 000132	0 299204	0 107041	0 051634		
65										
66 Net Investment	\$362,194	J13	\$154,650	\$155,952	\$0	\$39,678	\$0	\$12,207		O.K.
67 Factor	1 000000		0 426664	0 430219	0 000000	0 109452	0 000000	0 033676		O.K.

Western Telephone Co

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	PLANT SPEC OPER EXPENSE									
14										
15	Network Support, Alloc	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O K
16	Network Support, Direct	0	Direct	0	0	0	0	0	0	O K
17										
18	Total Network Support Exp	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O K
19										
20	General Support, Alloc	\$1,305	N35	\$1,305	\$4,153	\$0	\$1,305	\$0	\$407	O K
21	General Support, Direct	0	Direct	0	0	0	0	0	0	O K
22										
23	Total General Support Exp	\$1,305		\$1,305	\$4,153	\$0	\$1,305	\$0	\$407	O K
24										
25	Common Office Exp, Alloc	\$1,305	N37	\$1,305	\$1,305	\$0	\$1,305	\$0	\$238	O K
26	Common Office Exp, Direct	0	Direct	0	0	0	0	0	0	O K
27										
28	Total Office Exp	\$1,305		\$1,305	\$1,305	\$0	\$1,305	\$0	\$238	O K
29										
30	Local Maintenance Equip	0	N37	0	0	0	0	0	0	O K
31	Equip Maint	0	N35	0	0	0	0	0	0	O K
32	Equip Charge	0	N35	0	0	0	0	0	0	O K
33										
34	Total Equip Maint	0		0	0	0	0	0	0	O K
35										
36	Common Office Equip Alloc	\$1,305	N37	\$1,305	\$1,305	\$0	\$1,305	\$0	\$1,305	O K
37	Common Office Equip Direct	0	Direct	0	0	0	0	0	0	O K
38										
39	Total Common Office Equip	\$1,305		\$1,305	\$1,305	\$0	\$1,305	\$0	\$1,305	O K
40										
41	Local Maint Equip Charge	\$1,305	N37	\$1,305	\$1,305	\$0	\$1,305	\$0	\$1,305	O K
42										
43	Total Local Maint Equip Charge	\$1,305		\$1,305	\$1,305	\$0	\$1,305	\$0	\$1,305	O K
44										
45	Total Local Maint Equip Charge	\$1,305		\$1,305	\$1,305	\$0	\$1,305	\$0	\$1,305	O K
46										
47	Total Local Maint Equip Charge	\$1,305		\$1,305	\$1,305	\$0	\$1,305	\$0	\$1,305	O K

Western Telephone Co

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
57 NON-SPECIFIC OPER. EXP.:									
58									
59 Oth. Plt. and Equip., Alloc.	\$0	N18	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
60 Oth. Plt. and Equip., Direct	0	Direct	0	0	0	0	0	0	O.K.
61									
62 Total Oth Plt. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
63									
64 Network Operations, Alloc.	\$23,968	N18	\$13,375	\$7,505	\$0	\$2,353	\$0	\$734	O.K.
65 Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66									
67 Total Network Oper. Exp.	\$23,968		\$13,375	\$7,505	\$0	\$2,353	\$0	\$734	O.K.
68									
69 Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70									
71 Depr., Support Assets	\$12,365	L23	\$2,736	\$6,822	\$0	\$2,139	\$0	\$667	O.K.
72 Depr., COE Switching	19,563	L44	0	19,563	0	0	0	0	O.K.
73 Depr., COE Operator	0	L32	0	0	0	0	0	0	O.K.
74 Depr., COE Transmission	10,939	L68	8,519	0	0	1,911	0	508	O.K.
75 Depr., IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
76 Depr., C&W Facilities	17,818	L117	14,660	0	0	2,374	0	784	O.K.
77 Depr., PHFU	0	L147	0	0	0	0	0	0	O.K.
78									
79 Total Depreciation Expense	\$60,685		\$25,916	\$26,385	\$0	\$6,424	\$0	\$1,960	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	\$60,685		\$25,916	\$26,385	\$0	\$6,424	\$0	\$1,960	O.K.
89									
90 TOTAL NON-SPEC OPER EXP	\$84,653		\$39,290	\$33,891	\$0	\$8,777	\$0	\$2,694	O.K.

Western Telephone Co

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
104 CUSTOMER OPERATIONS EXPENSE									
105									
106 Marketing, Allocable	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	OK
107 Marketing, Direct	0	Direct	0	0	0	0	0	0	OK
108	-----		-----	-----	-----	-----	-----	-----	
109 Total Marketing Expense	\$0		\$0	\$0	\$0	\$0	\$0	\$0	OK
110									
111 Operator Service, Alloc	\$0	N61	\$0	\$0	\$0	\$0	\$0	\$0	OK
112 Operator Service, Direct	0	Direct	0	0	0	0	0	0	OK
113	-----		-----	-----	-----	-----	-----	-----	
114 Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	OK
115									
116 Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	OK
117 Alphabetical Directory	17	(F)	0	0	17	0	0	0	OK
118 Foreign Directory	0	Direct	0	0	0	0	0	0	OK
119	-----		-----	-----	-----	-----	-----	-----	
120 Total Directory	\$17		\$0	\$0	\$17	\$0	\$0	\$0	OK
121									
122 Bus Ofc., EU Presubscription	0	N40	\$0	\$0	\$0	\$0	\$0	\$0	OK
123 Bus Ofc., Reserved	0	(I)	0	0	0	0	0	0	OK
124 Bus Ofc., EU Access PL & All Other	3,458	(H)	0	0	0	0	0	3,458	OK
125 Bus Ofc., EU Message	6,908	(H)	0	0	0	0	6,908	0	OK
126 Bus Ofc., EU Reserved	0	(I)	0	0	0	0	0	0	OK
127 Bus Ofc., IX Special Access	0	(I)	0	0	0	0	0	0	OK
128 Bus Ofc., IX Switched Access	0	N40	0	0	0	0	0	0	OK
129 Bus Ofc., IX Billing and Collection	0	(H)	0	0	0	0	0	0	OK
130 Bus Ofc., Coin Collection & Administr	0	(D)	0	0	0	0	0	0	OK
131 Bus Ofc., Reserved	0	(I)	0	0	0	0	0	0	OK
132	-----		-----	-----	-----	-----	-----	-----	
133 Total Business Office	\$10,366		\$0	\$0	\$0	\$0	\$6,908	\$3,458	OK
134									
135 Cust. Serv., Msg Process	\$4,302	(H)	0	0	0	0	4,302	0	OK
136 Cust. Serv., Other B&C	2,583	(H)	0	0	0	0	2,583	0	OK
137 Cust. Serv., CABS	8,130	N21	0	5,761	0	1,806	0	563	OK
138 Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	OK
139	-----		-----	-----	-----	-----	-----	-----	
140 Total Customer Service	\$15,016		\$0	\$5,761	\$0	\$1,806	\$6,886	\$563	OK
141									
142 Total BD, CS, OS Dir	\$25,359		\$0	\$5,761	\$17	\$1,806	\$13,794	\$4,021	OK

Western Telephone Co.

***** FCC PART 69 *****		Part 36		Common		Local		Common		Billing and		Other	
Operating Expenses and Taxes		IntraLATA	Apportion	Line	Switching	Information	Transport	Collection					
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)					
158	Other Cust. Serv., Alloc	\$0	142	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
159	Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	0	0	0	O.K.
160													
161	Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162													
163	TOTAL CUSTOMER OPER. EXP	\$25,399		\$0	\$5,761	\$17	\$1,806	\$13,794	\$4,021				O.K.
164													
165	"BIG-THREE" EXPENSES												
166													
167	Total Pit. Specific Exp	\$79,499	41	\$29,079	\$14,112	\$0	\$34,409	\$0	\$1,898				O.K.
168	Total Pit Non-specific Exp	23,968	62 + 67 +69	13,375	7,505	0	2,353	0	734				O.K.
169	Total Customer Operations	25,399	163	0	5,761	17	1,806	13,794	4,021				O.K.
170													
171	TOTAL "BIG THREE" EXPENSES	\$128,866		\$42,454	\$27,377	\$17	\$38,569	\$13,794	\$6,654				O.K.
172													
173	CORPORATE OPERATIONS EXPENSE												
174													
175	Exec. and Planning, Alloc	\$14,231	N64	\$4,688	\$3,023	\$2	\$4,259	\$1,523	\$735				O.K.
176	Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0				O.K.
177													
178	Total Exec. and Planning	\$14,231		\$4,688	\$3,023	\$2	\$4,259	\$1,523	\$735				O.K.
179													
180	Admin. & General, Allocable	\$51,070	N64	\$16,825	\$10,850	\$7	\$15,285	\$5,467	\$2,637				O.K.
181	Admin. & General, Direct	32,898	Direct	14,726	9,326	5	3,393	3,349	2,099				O.K.
182													
183	Total Admin. and Gen.	\$83,968		\$31,551	\$20,176	\$12	\$18,678	\$8,816	\$4,736				O.K.
184													
185	TOTAL CORPORATE OPERATIONS	\$98,199		\$36,239	\$23,199	\$14	\$22,937	\$10,339	\$5,471				O.K.
186													
187	NON-INCOME TAXES												
188													
189	Non-income Taxes, Allocable	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0				O.K.
190	Non-income Taxes, Direct	0	Direct	0	0	0	0	0	0				O.K.
191													O.K.
192													
193	Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0				O.K.
194													
195	TOTAL OPER. EXP. AND TAXES	\$227,750		\$104,693	\$76,962	\$31	\$67,930	\$24,133	\$14,085				O.K.

Western Telephone Co

***** FCC PART 69 *****										
InterLATA Revenue Requirement Summary		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Net Investment	\$20,360	Q52	\$8,947	\$9,069	\$0	\$2,344	\$0	\$0	O.K.
14	Rate of Return	11.15%	B19	11.15%	11.15%	11.15%	11.15%	11.15%	11.15%	O.K.
15										
16	Return on Rate Base	\$2,270		\$998	\$1,011	\$0	\$261	\$0	\$0	O.K.
17										
18	AFUDC	\$0	T37	0	0	0	0	0	0	O.K.
19	ITC Amortization	20	T37	10	7	0	2	0	0	O.K.
20	Other Return Adjustments	0	Direct	0	0	0	0	0	0	O.K.
21										
22	Net Return	\$2,290		\$1,007	\$1,019	\$0	\$264	\$0	\$0	O.K.
23										
24	Interest Expense	\$752	T67	330	335	0	87	0	0	O.K.
25	Capitalized Payroll Taxes	0	T37	0	0	0	0	0	0	O.K.
26	Depreciation Adjustment	0	T37	0	0	0	0	0	0	O.K.
27	Other Income Adjustments	0	Direct	0	0	0	0	0	0	O.K.
28										
29	After Tax Income	\$1,538		\$677	\$684	\$0	\$177	\$0	\$0	O.K.
30										
31	State Income Taxes	\$0	29	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
32	Federal Income Taxes	540	29	238	240	0	62	0	0	O.K.
33	Operating Expenses and Taxes	14,589	U195	5,212	3,970	1	3,773	1,331	302	O.K.
34	Uncollectibles	0	Direct	0	0	0	0	0	0	O.K.
35	Other Revenue Adjustments	0	Direct	0	0	0	0	0	0	O.K.
36										
37	Basis for Gross Receipts Tax	17,399	16+31+32+33	6,447	5,222	1	4,096	1,331	302	O.K.
38										
39										
40	Gross Receipts Tax	727	37	269	218	0	171	56	13	O.K.
41										
42										
43	TOTAL REVENUE REQUIREMENT	\$18,146		\$6,726	\$5,447	\$1	\$4,270	\$1,387	\$315	O.K.
44										

Western Telephone Co.

***** FCC PART 69 *****										
InterLATA Investment 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	Land and Support Assets									
14	\$12,764	R25	\$2,978	\$7,425	\$0	\$2,362	\$0	\$0	OK	
15	Central Office Equipment									
16	\$22,227	R70	\$5,972	\$14,891	\$0	\$1,364	\$0	\$0	OK	
17	Info Term /Orig. Equipment									
18	0	R78	0	0	0	0	0	0	OK	
19	Cable and Wire Facilities									
20	23,938	R117	20,564	0	0	3,374	0	0	OK	
21	Total COE, IOT, C&WF									
22	\$46,165		\$26,537	\$14,891	\$0	\$4,737	\$0	\$0	OK	
23	Total Tangible Assets									
24	\$0	R141	\$0	\$0	\$0	\$0	\$0	\$0	OK	
25	Total Tele Plant ex Intang									
26	\$58,930		\$29,514	\$22,316	\$0	\$7,099	\$0	\$0	OK	
27	Total Intangible Assets									
28	0	R144	0	0	0	0	0	0	OK	
29	Total Plant In Service									
30	\$58,930		\$29,514	\$22,316	\$0	\$7,099	\$0	\$0	OK	
31	Total Plant Held Future Use									
32	0	R147	0	0	0	0	0	0	OK	
33	Total ST PUC									
34	0	R163	0	0	0	0	0	0	OK	
35	Total LT PUC									
36	2,010	R164	1,006	761	0	242	0	0	OK	
37	Total Tel Plant Adjust									
38	0	R169	0	0	0	0	0	0	OK	
39	TOTAL TELEPHONE PLANT									
40	\$60,939		\$30,521	\$23,077	\$0	\$7,341	\$0	\$0	OK	
41	less									
42	Accum Depr Plant in Serv									
43	42,821	S23	22,596	14,781	0	5,243	0	0	OK	
44	Accum Depr PHFU									
45	0	S27	0	0	0	0	0	0	OK	
46	Accum Amort Tangible Pnt									
47	0	S28	0	0	0	0	0	0	OK	
48	Accum Amort Intangibles									
49	0	S29	0	0	0	0	0	0	OK	
50	Accum Amort Other									
51	0	S30	0	0	0	0	0	0	OK	
52	Accum Def Inc Taxes, Net									
53	0	S47	0	0	0	0	0	0	OK	
54	plus									
55	Other Assets									
56	0	Direct	0	0	0	0	0	0	OK	
57	NET TELEPHONE PLANT									
58	\$18,318		\$7,925	\$8,296	\$0	\$2,098	\$0	\$0	OK	
59	plus									
60	Cash & R/S Stock									
61	1,552	R171	777	508	0	167	0	0	OK	
62	Materials and Supplies									
63	0	R173	0	0	0	0	0	0	OK	
64	Cash Working Capital									
65	400	R175	245	186	0	50	0	0	OK	
66	Total Access Investments									
67	0	R177	0	0	0	0	0	0	OK	
68	NET FUNDING ASSET									
69	\$20,270		\$8,945	\$9,082	\$0	\$2,344	\$0	\$0	OK	

Western Telephone Co

FCC PART 68 Inter-LATA Investment Detail		Fixed or Inter-LATA Total	Source or Appropriation	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	\$90	T28	\$21	\$52	\$0	\$17	\$0	\$0	O.K.
16	Land Assets, Private Line	0	T28	0	0	0	0	0	0	O.K.
17										
18	Total Land Assets	\$90		\$21	\$52	\$0	\$17	\$0	\$0	O.K.
19										
20	Support Assets, Message	12,675	T28	\$2,957	\$7,372	\$0	\$2,345	\$0	\$0	O.K.
21	Support Assets, Private Line	0	T28	0	0	0	0	0	0	O.K.
22										
23	Total Support Assets	\$12,675		\$2,957	\$7,372	\$0	\$2,345	\$0	\$0	O.K.
24										
25	Total Land and Supp. Assets	\$12,764		\$2,978	\$7,425	\$0	\$2,362	\$0	\$0	O.K.
26										
27	CENTRAL OFFICE EQUIPMENT									
28										
29	Operator Sys., CA	\$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	\$14,891	(E)	\$0	\$14,891	\$0	\$0	\$0	\$0	O.K.
40	Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41										
42	Total Local Switching	\$14,891		\$0	\$14,891	\$0	\$0	\$0	\$0	O.K.
43										
44	Total Switching	\$14,891		\$0	\$14,891	\$0	\$0	\$0	\$0	O.K.

Western Telephone Co.

***** FCC PART 69 *****									
InterLATA Investment Detail									
(A)	Part 36 InterLATA Total (B)	Source or Apportion (C)	Common Line (D)	Local Switching (E)	Information (F)	Common Transport (G)	Billing and Collection (H)	Other (I)	
58	COE Exch Trunk								
59	COE Exch. Line - Message	Direct	\$0	\$0	\$0	\$0	\$0	\$0	
60	COE Exch. Line - PL etc	(D)	5,972	0	0	0	0	0	O.K.
61	COE Exch. Line - Assigned	(I)	0	0	0	0	0	0	O.K.
62	COE Interexchange, Message	Direct	0	0	0	0	0	0	O.K.
63	COE Interexchange, PL	(G)	0	0	0	0	0	0	O.K.
64	COE Interexchange, Assigned	(I)	0	0	0	789	0	0	O.K.
65	COE H/R Message	(G)	0	0	0	0	0	0	O.K.
66	COE H/R Assigned	(G)	0	0	0	0	0	0	O.K.
67		Direct	0	0	0	575	0	0	O.K.
68	Total COE Transmission					0	0	0	O.K.
69			\$7,336	\$0	\$0	\$1,364			
70	Total Central Office Equip		\$22,227	\$5,972	\$0	\$1,364	\$0	\$0	O.K.
71				\$14,891					
72	IOT EQUIPMENT		\$5,972	\$14,891	\$0	\$1,364	\$0	\$0	O.K.
73									
74	Public Telephone		\$0						
75	Coinless Pay Phone	T43	\$0	\$0	\$0	\$0	\$0	\$0	
76	Customer Premises Equipment	(D)	0	0	0	0	0	0	O.K.
77		T60	0	0	0	0	0	0	O.K.
78	Total IOT Equipment		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
79									
80	CABLE AND WIRE FACILITIES								
81									
82	Exchange PL and WATS	(I)	\$0	\$0	\$0	\$0	\$0	\$0	
83	Exchange Message	(D)	20,564	0	0	0	0	0	O.K.
84	Exchange Assigned	Direct	0	0	0	0	0	0	O.K.
85									
86	Total Exchange Line C&WF		\$20,564	\$0	\$0	\$0	\$0	\$0	O.K.
87									
88	Exchange Trunk, Message	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
89	Exchange Trunk, PL	Direct	0	0	0	0	0	0	O.K.
90									
91	Total Exchange Trunk C&WF		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
92									
93	Interexchange Message	(G)	\$2,314	\$0	\$0	\$2,314	\$0	\$0	O.K.
94	Interexchange PL, WATS	(I)	0	0	0	0	0	0	O.K.
95	Interexchange Assigned	(G)	0	0	0	0	0	0	O.K.
96									
97	Total Interexchange C&WF		\$2,314	\$0	\$0	\$2,314	\$0	\$0	O.K.

Western Telephone Co

***** FCC PART 69 *****									
InterLATA Investment Detail		Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
111 H/R C&WF, Message	\$1,060	(G)	\$0	\$0	\$0	\$1,060	\$0	\$0	OK
112 H/R C&WF, WATS	0	(I)	0	0	0	0	0	0	OK
113 H/R C&WF, Assigned	0	Direct	0	0	0	0	0	0	OK
114									
115 Total Host/Remote C&WF	\$1,060		\$0	\$0	\$0	\$1,060	\$0	\$0	OK
116									
117 Total Cable and Wire Facil	\$23,938		\$20,564	\$0	\$0	\$3,374	\$0	\$0	OK
118									
119 TANGIBLE ASSETS									
120									
121 Land and Support Leases	\$0	T28	\$0	\$0	\$0	\$0	\$0	\$0	OK
122									
123 COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0	OK
124 COE Tandem Switching Leases	0	34	0	0	0	0	0	0	OK
125 COE Local Switching Leases	0	39	0	0	0	0	0	0	OK
126 COE Transmission Leases	0	68	0	0	0	0	0	0	OK
127									
128 Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	OK
129									
130 IOT Equipment Leases	\$0	78	\$0	\$0	\$0	\$0	\$0	\$0	OK
131									
132 C&WF Leases	\$0	117	\$0	\$0	\$0	\$0	\$0	\$0	OK
133									
134 Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	OK
135									
136 Leasehold Impr., Alloc	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	OK
137 Leasehold Impr. Direct	0	Direct	0	0	0	0	0	0	OK
138									
139 Total Leasehold Improvements	\$0		\$0	\$0	\$0	\$0	\$0	\$0	OK
140									
141 Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	OK
142									
143									
144 TOTAL INTANGIBLE ASSETS	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	OK
145									
146									
147 PROPERTY HELD FOR FUTURE USE	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	OK

Western Telephone Co

***** 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	2,010	T46	1,006	761	0	242	0	0	O.K.
165										
166	Total PII Under Const	\$2,010		\$1,006	\$761	\$0	\$242	\$0	\$0	O.K.
167										
168										
169	TELEPHONE PLANT ADJUSTMENT	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170										
171	CLASS B RTB STOCK	\$1,552	T37	\$777	\$588	\$0	\$187	\$0	\$0	O.K.
172										
173	MATERIALS AND SUPPLIES	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
174										
175	CASH WORKING CAPITAL	\$490	T37	\$245	\$186	\$0	\$59	\$0	\$0	O.K.
176										
177	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

Western Telephone Co.

***** FCC PART 59 ***** InterLATA Reserves and Deferrals		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)		
13	ACCUM DEPRECIATION, TPIS									
14										
15	Support Assets	\$8,765	T28	\$2,045	\$5,098	\$0	\$1,622	\$0	\$0	O.K
16	COE Switching	9,683	R44	0	9,683	0	0	0	0	O.K
17	COE Operator	0	R32	0	0	0	0	0	0	O.K
18	COE Transmission	4,777	R68	3,889	0	0	888	0	0	O.K
19	IOT Equipment	0	R78	0	0	0	0	0	0	O.K
20	Cable and Wire Facilities	19,396	R117	16,663	0	0	2,734	0	0	O.K
21	Other Plant	0	T37	0	0	0	0	0	0	O.K
22										
23	Total Accum Depr., TPIS	\$42,621		\$22,596	\$14,781	\$0	\$5,243	\$0	\$0	O.K.
24										
25	ACCUM AMORTIZATION									
26										
27	Accum Depreciation, PHFU	0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K
28	Accum. Amort., Tangible Inv.	0	T37	0	0	0	0	0	0	O.K
29	Accum. Amort., Intang Inv.	0	T37	0	0	0	0	0	0	O.K
30	Accum. Amort., Other	0	T37	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	\$42,621		\$22,596	\$14,781	\$0	\$5,243	\$0	\$0	O.K
35										
36										
37	ACCUM DEF INC TAXES, NET.									
38										
39	Support Assets	\$0	T28	\$0	\$0	\$0	\$0	\$0	\$0	O.K
40	COE Switching	0	R44	0	0	0	0	0	0	O.K
41	COE Operator	0	R32	0	0	0	0	0	0	O.K
42	COE Transmission	0	R68	0	0	0	0	0	0	O.K
43	IOT Equipment	0	R78	0	0	0	0	0	0	O.K
44	Cable and Wire Fac	0	R117	0	0	0	0	0	0	O.K
45	Unclassified	0	T37	0	0	0	0	0	0	O.K
46										
47	Total Accum Def Inc Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K

Western Telephone Co

***** FCC PART 69 ***** Apportionment Factors		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 Central Office Equipment	\$22,227	R70	\$5,972	\$14,891	\$0	\$1,364	\$0	\$0	\$0	O.K.
14 Info. Orig./Term. Eqpt.	0	R78	0	0	0	0	0	0	0	O.K.
15 C&W Facilities	23,938	R117	20,564	0	0	3,374	0	0	0	O.K.
16										
17 Total	\$46,165		\$26,537	\$14,891	\$0	\$4,737	\$0	\$0	\$0	O.K.
18 Factor	1 000000		0 574820	0 322566	0 000000	0 102614	0 000000	0 000000	0 000000	O.K.
19										
20 Sum Sw., Trans., Other	\$19,629	17	\$0	\$14,891	\$0	\$4,737	\$0	\$0	\$0	O.K.
21 Factor	1 000000		0 000000	0 758657	0 000000	0 241343	0 000000	0 000000	0 000000	O.K.
22										
23 Central Office Equipment	\$22,227	R70	\$5,972	\$14,891	\$0	\$1,364	\$0	\$0	\$0	O.K.
24 Info. Orig./Term. Eqpt.	0	R78	0	0	0	0	0	0	0	O.K.
25 C&WF, Excl. Exch. Message	3,374	R117-83	0	0	0	3,374	0	0	0	O.K.
26										
27 Total	\$25,601		\$5,972	\$14,891	\$0	\$4,737	\$0	\$0	\$0	O.K.
28 Factor	1 000000		0 233283	0 581675	0 000000	0 185042	0 000000	0 000000	0 000000	O.K.
29										
30 General Support Facilities	\$12,764	R25	\$2,978	\$7,425	\$0	\$2,362	\$0	\$0	\$0	O.K.
31 Central Office Equipment	22,227	13	5,972	14,891	0	1,364	0	0	0	O.K.
32 Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	0	O.K.
33 C&W Facilities	23,938	15	20,564	0	0	3,374	0	0	0	O.K.
34 Equal Access Investment	0	R177	0	0	0	0	0	0	0	O.K.
35										
36 Total	\$58,930		\$29,514	\$22,316	\$0	\$7,099	\$0	\$0	\$0	O.K.
37 Factor	1 000000		0 500842	0 378690	0 000000	0 120468	0 000000	0 000000	0 000000	O.K.
38										
39 Sum Com. Ln., Sw., Trans.	\$58,930	36	\$29,514	\$22,316	\$0	\$7,099	\$0	\$0	\$0	O.K.
40 Factor	1 000000		0 500842	0 378690	0 000000	0 120468	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	0 000000	O.K.
43 IOT Cat. 1 Factor	1 000000	Direct	1 000000	0 000000	0 000000	0 000000	0 000000	0 000000	0 000000	O.K.
44										
45 Total TPIS	\$58,930	Q26	\$29,514	\$22,316	\$0	\$7,099	\$0	\$0	\$0	O.K.
46 Factor	1 000000		0 500842	0 378690	0 000000	0 120468	0 000000	0 000000	0 000000	O.K.

Western Telephone Co

***** FCC PART 69 ***** Apportionment Factors		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
60 Interstate Equip. Factor	0 000000	Direct	0 000000	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	0 000000	O.K.
62										
63 "BIG THREE" Expenses	\$7,409	U171	\$2,460	\$1,615	\$1	\$2,250	\$883	\$200		O.K.
64 Factor	1 000000		0.332014	0.217954	0.000133	0.303736	0.119136	0.027023		0
65										
66 Net Investment	20,360	P13	8,947	9,069	0	2,344	0	0		O.K.
67 Factor	1 000000		0.439442	0.445436	0 000000	0 115122	0 000000	0 000000		O.K.

Western Telephone Co

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	PLANT SPEC OPER. EXPENSE									
14										
15	Network Support, Alloc.	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16	Network Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
17										
18	Total Network Support Exp	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19										
20	General Support, Alloc.	\$424	T30	\$99	\$247	\$0	\$78	\$0	\$0	O.K.
21	General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
22										
23	Total General Support Exp	\$424		\$99	\$247	\$0	\$78	\$0	\$0	O.K.
24										
25	Central Office Eq., Alloc.	\$860	T31	\$231	\$576	\$0	\$53	\$0	\$0	O.K.
26	Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O.K.
27										
28	Total COE Exp	\$860		\$231	\$576	\$0	\$53	\$0	\$0	O.K.
29										
30	Cust. Premises Equip.	\$0	R76	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31	Other IOT	0	T43	0	0	0	0	0	0	O.K.
32	IOT Direct	0	Direct	0	0	0	0	0	0	O.K.
33										
34	Total IOT Exp	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35										
36	Cable & Wire, Alloc	\$1,578	T33	\$1,356	\$0	\$0	\$222	\$0	\$0	O.K.
37	Cable & Wire, Direct	1,645	Direct	0	0	0	1,645	0	0	O.K.
38										
39	Total C&WF Exp	\$3,223		\$1,356	\$0	\$0	\$1,867	\$0	\$0	O.K.
40										
41	TOTAL PLT SPEC OPER EXP	\$4,507		\$1,686	\$823	\$0	\$1,999	\$0	\$0	O.K.
42										
43	TOTAL PLT SPEC . ex SUPPORT	\$4,083		\$1,587	\$576	\$0	\$1,920	\$0	\$0	O.K.

Operating Expenses

FCC PART 69 Operating Expenses and Taxes		Part 69 Misc. A/Ts Total	Appropriation	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	
57	NON-SPECIFIC OPER EXP									
58										
59	Oth Pll and Equip , Alloc	\$0	T18	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
60	Oth Pll and Equip , Direct	0	Direct	0	0	0	0	0	0	O.K.
61										
62	Total Oth Pll & Equip	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
63										
64	Network Operations, Alloc	\$1,347	T16	\$774	\$435	\$0	\$138	\$0	\$0	O.K.
65	Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66										
67	Total Network Oper Exp	\$1,347		\$774	\$435	\$0	\$138	\$0	\$0	O.K.
68										
69	Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70										
71	Depr., Support Assets	\$695	R23	\$162	\$404	\$0	\$129	\$0	\$0	O.K.
72	Depr., COE Switching	1,133	R44	0	1,133	0	0	0	0	O.K.
73	Depr., COE Operator	0	R32	0	0	0	0	0	0	O.K.
74	Depr., COF Transmission	606	R68	493	0	0	113	0	0	O.K.
75	Depr., IOT Equipment	0	R78	0	0	0	0	0	0	O.K.
76	Depr., C&W Facilities	988	R117	849	0	0	139	0	0	O.K.
77	Depr., PHFU	0	R147	0	0	0	0	0	0	O.K.
78										
79	Total Depreciation Expense	\$3,421		\$1,504	\$1,537	\$0	\$380	\$0	\$0	O.K.
80										
81	Amort., Tangible Assets	\$0	R141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
82	Amort., Intangible Assets	0	R144	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.	\$3,421		\$1,504	\$1,537	\$0	\$380	\$0	\$0	O.K.
89										
90	TOTAL NON-SPEC. OPER. EXP	\$4,768		\$2,278	\$1,971	\$0	\$519	\$0	\$0	O.K.

Western Telephone Co

***** 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)		
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	T61	\$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	1	(F)	0	0	1	0	0	0	O.K.
118	Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119										
120	Total Directory	\$1		\$0	\$0	\$1	\$0	\$0	\$0	O.K.
121										
122	Bus. Ofc., EU Presubscription	0	T40	\$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	200	(H)	0	0	0	0	0	200	O.K.
125	Bus. Ofc., EU Message	400	(H)	0	0	0	0	400	0	O.K.
126	Bus. Ofc., EU Reserved	0	(I)	0	0	0	0	0	0	O.K.
127	Bus. Ofc., IX Special Access	0	(I)	0	0	0	0	0	0	O.K.
128	Bus. Ofc., IX Switched Access	0	T40	0	0	0	0	0	0	O.K.
129	Bus. Ofc., IX Billing and Collection	0	(H)	0	0	0	0	0	0	O.K.
130	Bus. Ofc., Coin Collection & Administr	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	\$600		\$0	\$0	\$0	\$0	\$400	\$200	O.K.
134										
135	Cust. Serv., Msg. Process	\$333	(H)	0	0	0	0	333	0	O.K.
136	Cust. Serv., Other B&C	150	(H)	0	0	0	0	150	0	O.K.
137	Cust. Serv., CABS	471	T21	0	357	0	114	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	\$953		\$0	\$357	\$0	\$114	\$483	\$0	O.K.
141										
142	Total BO, CS, OS, Dir	\$1,555		\$0	\$357	\$1	\$114	\$883	\$200	O.K.

Western Telephone Co

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 35 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
158 Other Cust Serv, Alloc	\$0	142	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
159 Other Cust Serv, Direct	0	Direct	0	0	0	0	0	0	0	O.K.
160										
161 Total Other Cust Serv	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162										
163 TOTAL CUSTOMER OPER EXP	\$1,555		\$0	\$357	\$1	\$114	\$883	\$200		O.K.
164										
165 "BIG-THREE" EXPENSES										
166										
167 Total Pll Specific Exp	\$4,507	41	\$1,686	\$823	\$0	\$1,999	\$0	\$0	\$0	O.K.
168 Total Pll Non-specific Exp	1,347	62 + 67 +69	774	435	0	138	0	0	0	O.K.
169 Total Customer Operations	1,555	163	0	357	1	114	883	200		O.K.
170										
171 TOTAL "BIG THREE" EXPENSES	\$7,409		\$2,460	\$1,615	\$1	\$2,250	\$883	\$200		O.K.
172										
173 CORPORATE OPERATIONS EXPENSE										
174										
175 Exec and Planning, Alloc	\$819	T64	\$272	\$179	\$0	\$249	\$98	\$22		O.K.
176 Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	0	O.K.
177										
178 Total Exec and Planning	\$819		\$272	\$179	\$0	\$249	\$98	\$22		O.K.
179										
180 Admin. & General, Allocable	\$2,940	T64	\$976	\$641	\$0	\$893	\$350	\$79		O.K.
181 Admin. & General, Direct	0	Direct	0	0	0	0	0	0	0	O.K.
182										
183 Total Admin and Gen.	\$2,940		\$976	\$641	\$0	\$893	\$350	\$79		O.K.
184										
185 TOTAL CORPORATE OPERATIONS	\$3,759		\$1,248	\$819	\$0	\$1,142	\$448	\$102		O.K.
186										
187 NON-INCOME TAXES										
188										
189 Non-income Taxes, Allocable	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
190 Non-income Taxes, Direct	0	Direct	0	0	0	0	0	0	0	O.K.
191										O.K.
192										
193 Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
194										
195 TOTAL OPER EXP AND TAXES	\$14,589		\$5,212	\$3,970	\$1	\$3,773	\$1,331	\$302		O.K.

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME Western Telephone Co.
 PERIOD ADDRESSED ENDING DECEMBER 31, 2000
 RUN DATE AND TIME 25-Jun-2001 11:31:39 AM

NOTES: SEE SHEET "G" TO INPUT PART 36 ALLOCATION FACTORS.

***** FCC PART 36 *****	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	6,519	---	---	---	---	---	---	---	---
22 Land, Direct	0	---	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	920,293	---	---	---	---	---	---	---	---
29 Buildings, Direct	0	---	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., Aux. Pos.	0	---	---	---	---	---	---	---	---
36 CAT 1 Oper. Sys., Other	0	---	0	---	0	---	0	---	0
37 CAT 2 Tandem Sw. Allocable	0	---	---	---	---	---	---	---	0
38 CAT 2 Tandem Sw. Direct	0	---	0	---	0	---	0	---	0
39 CAT 3 Local Sw. Allocable	1,002,244	---	---	---	---	---	---	---	---
40 CAT 3 Local Sw. Direct	0	---	0	---	0	---	0	---	0
41 CAT 4.12 Exchange Trunk	0	---	---	---	---	---	---	---	---
42 CAT 4.12 Exch. Tr. Direct	0	---	0	---	0	---	0	---	0
43 CAT 4.13 Exch. Ln. Msg., PL & WATS	447,053	---	---	---	---	---	---	---	---
44 Reserved	0	---	---	---	---	---	---	---	---
45 CAT 4.13 Direct	0	---	0	---	0	---	0	---	0
46 CAT 4.23 Message, PL & WATS	42,744	---	---	---	---	---	---	---	---
47 Reserved	0	---	---	---	---	---	---	---	---
48 CAT 4.23 Direct	0	---	0	---	0	---	0	---	0
49 CAT 4.3 H/R Message	46,500	---	---	---	---	---	---	---	---
50 CAT 4.3 WATS	0	---	0	---	0	---	0	---	0
51 CAT 4.3 Direct	0	---	0	---	0	---	0	---	0
52 CAT 1 Other IOT Equipment	0	---	---	---	---	---	---	---	---
53 CAT 1 Coinless Pay Phones	0	---	0	---	0	---	0	---	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

12-20-2001

11:01:35 AM

Western Telephone Co.
ENDING DECEMBER 31, 2000

Intrastate

***** FCC PART 36 *****	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)	
70 CAT 2 CP Equipment	0	--	0	0	0	0	0	0	0
71 Reserved	0	--	--	--	--	--	--	--	--
72 Reserved	0	--	--	--	--	--	--	--	--
73 CAT 1.3 Joint Msg., Cat. 1.1 & 1.2 PL	1,539,362	--	--	--	--	--	--	--	--
74 Other CAT 1 C&WF	0	--	0	0	0	0	0	0	0
75 CAT 2 C&WF	62,991	--	--	--	--	--	--	0	0
76 CAT 2 C&WF, Wideband	0	--	0	0	0	0	0	0	0
77 CAT 3 Joint Message & PL/WATS	125,402	--	--	--	--	--	--	0	0
78 Reserved	0	--	--	--	--	--	--	--	--
79 CAT 3 Direct	0	--	0	0	0	0	0	0	0
80 CAT 4 Message	85,729	--	--	--	--	--	--	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
84 Direct Support Leases	0	--	0	0	0	0	0	0	0
85 COE Operator	0	--	--	--	--	--	--	0	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 C&WF 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. C&WF	0	--	0	0	0	0	0	0	0
98 Leasehold Imp. Other	0	--	0	0	0	0	0	0	0
99 Allocable Acct. No. 2690	0	--	--	--	--	--	--	0	0
100 Direct Acct. No. 2690	0	--	0	0	0	0	0	0	0
101 Materials and Supplies	0	--	--	--	--	--	--	0	0
102 RTB Stock	112,655	--	--	--	--	--	--	--	--
103 Tele. Pll. Adjust. - Alloc.	0	--	--	--	--	--	--	--	--
104 Tele. Pll. 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

Western Telephone Co.
ENDING DECEMBER 31, 2000

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate								
				Message Telephone Service				Private Line				TOTAL INTRASTATE
				InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)				
123 TPUC -- Short Term, Alloc.	0	--	--	--	--	--	--	--	--	--	--	--
124 TPUC -- Short Term, Direct	0	--	0	--	0	--	0	--	0	--	0	0
125 TPUC -- Long Term, Alloc.	145,909	--	--	--	--	--	--	--	--	--	--	--
126 TPUC -- Long Term, Direct	0	--	0	--	0	--	0	--	0	--	0	0
127												
128 RESERVES AND DEFERRALS:												
129 Acc. Depr. Support Assets	636,391	--	--	--	--	--	--	--	--	--	--	--
130 Acc. Depr. COE Switching	651,701	--	--	--	--	--	--	--	--	--	--	--
131 Acc. Depr. COE Operator	0	--	--	--	--	--	--	--	--	--	--	--
132 Acc. Depr. COE Transmission	349,225	--	--	--	--	--	--	--	--	--	--	--
133 Acc. Depr. IOT Equipment	0	--	--	--	--	--	--	--	--	--	--	--
134 Acc. Depr. Cable and Wire Facilities	1,469,406	--	--	--	--	--	--	--	--	--	--	--
135 Acc. Depr. Other Plant	0	--	0	--	0	--	0	--	0	--	0	0
136 Accum. Amort., Tangible Inv.	0	--	--	--	--	--	--	--	--	--	--	--
137 Accum. Amort., Intang. Inv.	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 C&WF	0	--	--	--	--	--	--	--	--	--	--	--
145 Acc. Def. IT Unclassified	0	--	0	--	0	--	0	--	0	--	0	0
146												
147 OPERATING EXPENSES AND TAXES:												
148 Network Support, Alloc.	0	--	--	--	--	--	--	--	--	--	--	--
149 Network Support, Direct	0	--	0	--	0	--	0	--	0	--	0	0
150 General Support, Alloc.	30,791	--	--	--	--	--	--	--	--	--	--	--
151 General Support, Direct	0	--	0	--	0	--	0	--	0	--	0	0
152 Central Office Eq., Alloc.	59,596	--	--	--	--	--	--	--	--	--	--	--
153 Central Office Eq., Direct	0	--	0	--	0	--	0	--	0	--	0	0
154 Cust. Premises Equip	0	--	--	--	--	--	--	--	--	--	--	--
155 Contess Pay Phone Exp	0	--	--	--	--	--	--	--	--	--	--	--
156 Other IOT	0	--	--	--	--	--	--	--	--	--	--	--
157 IOT Direct	0	--	0	--	0	--	0	--	0	--	0	0
158 Cable & Wire, Alloc.	119,563	--	--	--	--	--	--	--	--	--	--	--
159 Cable & Wire, Direct	53,495	--	23,434	--	1,645	--	28,417	--	0	--	0	30,062

Western Telephone Co.
 ENDING DECEMBER 31, 2000

***** FCC PART 36 *****		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE
					Message Telephone Service		Private Line		
					InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
176	Oth. Plt. and Equip., Alloc.	0	--	--	--	--	--	--	--
177	Oth. Plt. and Equip., Direct	0	--	0	--	0	--	0	0
178	Network Operations, Alloc.	97,807	--	--	--	0	--	0	0
179	Network Operations, Direct	0	--	0	--	0	--	0	0
180	Total Access Expense	0	--	0	--	0	--	0	0
181	Depr., Support Assets	50,459	--	--	--	--	--	--	--
182	Depr., COE Switching	76,226	--	--	--	--	--	--	--
183	Depr., COE Operator	0	--	--	--	--	--	--	--
184	Depr., COE Transmission	44,289	--	--	--	--	--	--	--
185	Depr., IOT Equipment	0	--	--	--	--	--	--	--
186	Depr., C&W Facilities	74,843	--	--	--	--	--	--	--
187	Amort., Tangible Assets	0	--	--	--	--	--	--	--
188	Amort., Intangible Assets	0	--	--	--	--	--	--	--
189	Other Amortization	0	--	0	--	0	--	0	0
190	Direct Assigned Amort.	0	--	0	--	0	--	0	0
191	Marketing, Allocable	0	--	--	--	--	--	--	--
192	Marketing, Direct	0	--	0	--	0	--	0	0
193	Operator Service, Alloc.	1,056	--	--	--	--	--	--	--
194	Operator Service, Direct	0	--	0	--	0	--	0	0
195	Classified Directory	0	--	0	--	0	--	0	0
196	Alphabetical Directory	101	--	--	--	--	--	--	--
197	Foreign Directory	0	--	--	--	--	--	--	--
198	Bus. Ofc., EU Presubscription	0	--	--	--	--	--	--	--
199	Bus. Ofc., EU MTS & WATS	27,960	--	--	--	--	--	--	--
200	Bus. Ofc., EU Access, P/L & all Other	13,996	--	--	--	--	--	--	--
201	Bus. Ofc., IXC Special Access	0	--	--	--	--	--	--	--
202	Bus. Ofc., IXC Switched Access	0	--	--	--	--	--	--	--
203	Bus. Ofc., IXC B & C Services	0	--	--	--	--	--	--	--
204	Coin Collect & Admin.	0	--	--	--	--	--	--	--
205	Cust. Svc., Direct	0	--	0	--	0	--	0	0
206	Cust. Serv., Msg. Process	6,126	--	--	--	--	--	--	--
207	Cust. Serv., Other B&C	8,199	--	--	--	--	--	--	--
208	Cust. Serv., CABS	17,202	--	--	--	--	--	--	--
209	Cust. Serv., EU Common Line	0	--	0	--	0	--	0	0
210	Other Cust. Serv., Alloc.	0	--	--	--	--	--	--	--
211	Other Cust. Serv., Direct	52	--	52	--	0	--	0	0
212	Exec. and Planning, Alloc.	47,514	--	--	--	--	--	--	--
213	Exec. and Planning, Direct	0	--	0	--	0	--	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Western Telephone Co.
ENDING DECEMBER 31, 2000

***** FCC PART 36 *****		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)	
230	Admin. & General, Allocable	170,514	--	--	--	--	--	--	--
231	Admin. & General, Direct	32,898	--	0	0	32,898	0	0	32,898
232	Non-income Taxes, Allocable	0	--	--	--	--	--	--	0
233	Non-income Taxes, Direct	305	--	305	0	0	0	0	0
234									0
235	OTHER INCOME STATEMENT:								
236	State Income Tax Rate	0.00%	--	--	--	--	--	--	--
237	Federal Income Tax Rate	27.80%	--	--	--	--	--	--	--
238	Gross Receipts Tax Rate	4.00%	--	--	--	--	--	--	--
239	Rate of Return	11.15%	--	--	--	--	--	--	--
240	AFUDC	0	--	--	--	--	--	--	--
241	ITC Amortization	1,430	--	--	--	--	--	--	--
242	Other Return Adjustments	0	--	0	0	0	0	0	0
243	Contributions	9,060	--	--	--	--	--	--	0
244	Interest Expense	54,107	--	--	--	--	--	--	--
245	Capital Lease Expense	0	--	--	--	--	--	--	--
246	Capitalized Payroll taxes	0	--	--	--	--	--	--	--
247	Depreciation Adjustment	0	--	--	--	--	--	--	--
248	Other income Adjustments	0	--	0	0	0	0	0	0
249	Uncollectibles	0	--	0	0	0	0	0	0
250	Other Revenue Adjustments	0	--	0	0	0	0	0	0
251	Other Revenue Taxes	0	--	0	0	0	0	0	0
252									

Western Telephone Co.
 ENDING DECEMBER 31, 2000

***** FCC PART 36 *****		TOTAL COMPANY	Source/ Allocator	Interstate		Intrastate		TOTAL INTRASTATE	
(A)	(B)			(C)	Other	Private Line	Private Line		(I)
				(D)	InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)	
271	Working Loops	1,190	--	8	15	0	0	5	
272	Equivalent Interexchange Cct. Miles	3,780	--	0	1,134	0	0	378	378
273	Interexchange Circuit Terminations	140	--	0	42	0	0	14	14

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 WESTERN TELEPHONE)
COMPANY) TC01-066

On June 20, 2001, Western Telephone Company (Western) filed for approval by the Public Utilities Commission (Commission) its 2000 Intrastate Switched Access Cost Study.

On June 21, 2001, the Commission electronically transmitted notice of the filing and the intervention deadline of July 6, 2001, 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 24, 2001, at its regularly scheduled meeting, the Commission, pursuant to SDCL 49-31-12.6, unanimously voted to assess Western a filing fee as requested by the Executive Director up to the statutory limit of \$100,000. It is therefore

ORDERED, that Western 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, with an initial deposit of \$750.00.

Dated at Pierre, South Dakota, this 27th day of July, 2001.

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 Delaine Kelso

Date 8/3/01

(OFFICIAL SEAL)

BY ORDER OF THE COMMISSION:

James A. Burg
JAMES A. BURG, Chairman

Pam Nelson
PAM NELSON, Commissioner

MEMORANDUM TO COMMISSIONERS BURG AND NELSON

FROM Harlan Best

RE Western Telephone Company, Faulkton, SD
Switched Access Revenue Requirement, TC01-066

DATE September 7, 2001

Western Telephone Company (Western) filed an Intrastate Switched Access Cost Study pursuant to the administrative rules on June 20, 2001, based on the twelve months ended December 31, 2000. The cost study submitted by Western developed a revenue requirement of \$299,027. Western's access minutes of use for 2000 was 3,082,464. On June 29, 2001, Western filed an amended Intrastate Switched Access Cost Study. The amended revenue requirement is \$326,664. Western is a member of the Local Exchange Carrier Association (LECA). As a member of LECA, Western's revenue requirement and access minutes of use are part of the total revenue requirement and total access minutes of use used in the determination of the Carrier Common Line, Local Switching, and Common Transport rate elements for LECA.

On June 21, 2001, the Commission electronically transmitted notice of the filing and the intervention deadline of July 6, 2001, to interested individuals and entities. No interventions were received by the Commission.

On July 27, 2001, the Commission ordered Western to deposit an initial assessment of \$750 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.)

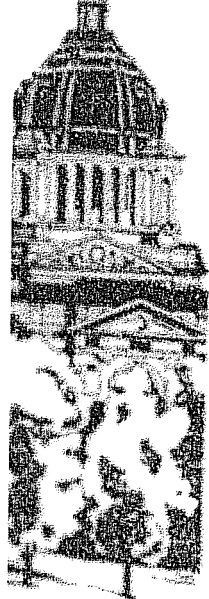
Staff requested supporting information from Western on June 27, July 9 and August 16, 2001. Staff data requests were responded to by Western in a timely manner. Staff reviewed external accountant reports for 1999 and 2000, supporting documentation for adjustments that were proposed by Western in the cost study, the 2000 general ledger, access minutes of use, and traffic factor support.

Staff has reviewed Western's cost study filing and all of the data responses submitted by Western and would recommend that the Intrastate Switched Access Cost Study for Western be accepted as amended by Western on June 29, 2001.

Respectively submitted: Harlan Best



cc Wendel Aanerud, TELECOM Consulting Resources Inc



South Dakota Public Utilities Commission



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

October 1, 2001

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

RE: Independent Telecommunications Companies Switched Access Dockets

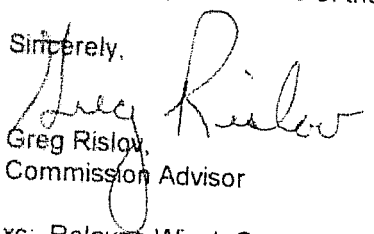
Dear Ms. Cremer:

The below-listed dockets are filings made before the South Dakota Public Utilities Commission for authorized changes in switched access rates:

1. TC01-066
2. TC01-067
3. TC01-068
4. TC01-073
5. TC01-075
6. TC01-076
7. TC01-078
8. TC01-079
9. TC01-080
10. TC01-082
11. TC01-083
12. TC01-084
13. TC01-085
14. TC01-086
15. TC01-087

In each docket Commission staff has or will request additional material necessary to evaluate the appropriateness of the filings. Commission advisory staff is with this letter requesting Commission staff to provide one copy of the material, which is also termed "Responses to Staff Data Requests," to me as a representative of the Commission advisory staff.

Sincerely,


Greg Rislov,
Commission Advisor

- cc: Rolayne Wiest, Commission Counsel
Harlan Best, Commission Staff
Keith Senger, Commissioner Staff
Heather Forney, Commission Staff
Wendel Aanerud, TELEC Consulting Resources, Inc.
James K. Brooks, Johnson, Stone, & Pagano, P.C.
John W. Coleman, Olsen Thielen & Co., LTD.
David Clark, GVNW Consulting, Inc.
E-mail: Don Lee, Martin Group
Gordon K. Dauchy, John Staurulakis, Inc.

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AN (605) 773-3225

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1-800-837-1113

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

Jim Berg
Commissioner

Pam Nelson
Vice-Chairman

Patricia Blodgett
Executive Director

Harlan Best
Mary C. Besterman
Ned Cullen
Loren E. Cramer
Douglas W. Dawson
Gary E. Edwards
Richard M. Farris
Richard Fuchtschuh
Walter K. Forney
Walter D. Fracker
Ray G. Gering
Lisa Healy
Mary Healy
Lisa Hill
Lynn Jacobson
Amy Kayser
Jennifer Kirk
Toby Knauth
William Kothe
Kathleen L. Lutz
John A. Rislov
Scott Senger
Verna Kella Wason

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

IN THE MATTER OF THE ESTABLISHMENT) OF SWITCHED ACCESS REVENUE) REQUIREMENT FOR WESTERN TELEPHONE) COMPANY)	ORDER APPROVING REVENUE REQUIREMENT TC01-066
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On June 20, 2001, Western Telephone Company (Western) filed for approval by the Public Utilities Commission (Commission) its 2000 Intrastate Switched Access Cost Study. On June 29, 2001, Western filed an amended 2000 Intrastate Switched Access Cost Study.

On June 21, 2001, the Commission electronically transmitted notice of the filing and the intervention deadline of July 6, 2001, to interested individuals and entities. On July 24, 2001, 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 September 7, 2001, with the concurrence of the company, setting forth a recommended revenue requirement and minutes of use. The Commission considered this matter at its October 10, 2001, 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 Western'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 Western's revenue requirement and minutes of use are hereby approved as revised and shall be incorporated in the Local Exchange Carriers Association's determination of switched access rates. (See TC01-088.)

Dated at Pierre, South Dakota, this 18th day of October, 2001.

CERTIFICATE OF SERVICE	
<small>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.</small>	
By	<u><i>Delano Kalbo</i></u>
Date	<u>10/19/01</u>
<small>(OFFICIAL SEAL)</small>	

BY ORDER OF THE COMMISSION:

James A. Burg
JAMES A. BURG, Chairman

Pam Nelson
PAM NELSON, Commissioner