

TC02-052

KC/KB

TC02-052

DOCKET NO. _____

In the Matter of — IN THE MATTER OF THE
ESTABLISHMENT OF SWITCHED
ACCESS REVENUE REQUIREMENT
FOR WEST RIVER COOPERATIVE
TELEPHONE COMPANY

Public Utilities Commission of the State of South Dakota

DATE	MEMORANDA
6/10 02	Filed and Docketed;
6/13 02	Weekly Filing;
6/28 02	H.S. Communications, Inc. Petition to Intervene;
7/26 02	Order Granting Petition to Intervene; Order Assessing Filing Fee;
8/26 02	Notice of Appearance and Request for Service;
9/6 02	H.S.' Request for Access to Confidential Information;
12/4 02	Revised Cost Study;
3/12 03	Revised Cost Study;
7/11 03	Motion to Dismiss and Motion for Extension of Time to Respond to ^{Secretary Discovery Request;}
7/24 03	Intervenor's Brief in Resistance to Motion to Dismiss and Motion for ^{Extension of Time;}
8/8 03	Notice of Intent to Consider Motion as One for Summary Judgment; ^{Order Extending Time for Response;}
8/14 03	Affidavit of Les L. Sumption; ^{Order for Notice of Hearing;}
8/18 03	Response of Companies Named in Above Dockets to Affidavit of Les L. Sumption;
9/4 03	Revised Cost Study;
9/9 03	Final Decision and Order Granting Motion to Dismiss on ^{Notice of Entry;} Summary Disposition;
9/23 03	Order Approving Revenue Requirement;
9/23 03	Docket Closed.



Eagandale Corporate Center, Suite 310
 1380 Corporate Center Curve, Eagan, Minnesota 55121
 phone: 651-452-2660, fax: 651-452-1909

May 24, 2002

RECEIVED

JUN 10 2002

SOUTH DAKOTA PUBLIC
 UTILITIES COMMISSION

Ms. Deb Elofson
 Executive Director
 Public Utilities Commission
 State of South Dakota
 500 East Capitol
 Pierre, SD 57501

Ref: Access Tariff Filing

Dear Ms. Elofson:

Per the requirements of ARSD 20:10:27, 20:10:28, and 20:10:29, we are submitting this day on behalf of West River Cooperative Telephone Company, their Intrastate Tariff based on the calendar year ending December 31, 2001. This filing consists of the following:

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

It should be noted that in accordance with FCC Order 01-162 for rate of return carriers this study is filed with frozen traffic allocation factors based on the calendar year ending 12/31/2000.

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

Sincerely,

Gordon K. Dauchy
 Staff Director-Revenue Requirements
 gdauchy@jsitel.com

GKD:ds
 Enclosure

cc: Mr. Jerry Reisenauer, West River Cooperative Telephone Company
 JSI, Maryland

for 605-244-7288

HEADQUARTERS:

6315 Seabrook Road, Seabrook, Maryland 20706
 phone: 301-459-7590, fax: 301-577-5575
 internet: www.jsitel.com, e-mail: jsi@jsitel.com

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

5360 Skidaway Drive
 Alpharetta, Georgia 30022
 phone: 770-569-2105, fax: 770-410-1608

TARIFF EXHIBIT

West River Cooperative Telephone Company does not currently have their own access tariff but is seeking membership of the Local Exchange Carrier Association (LECA). It would be our desire to be part of the LECA tariff. However, if you were to adopt our own tariff, our rates would resemble the following:

TYPE	T.S.		
	CCL	SWITCHING	TRANSPORT
ORIGINATING	.078185	0	.046346
TERMINATING	.078185	0	.046346

I am Gordon K. Dauchy. I hereby certify that I have overall responsibility for the preparation of all data in the attached 2001 Intrastate Switched Access filing for West River Cooperative Telephone Company and that I am authorized to execute this certification. Based on information known to me or provided to me by employees responsible for the preparation of the data in this submission, I hereby certify that the data has been examined and reviewed and are complete, accurate, and consistent with the rules of the South Dakota Public Utilities Commission.

Date: May 23, 2002

Certifying Signature: 

Name: Gordon K. Dauchy

Title: Staff Director – Revenue Requirements

WEST RIVER COOPERATIVE TELEPHONE COMPANY

***** FCC PART 69 *****

Intrastate Toll Revenue Requirement Summary		Part 36 Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)			
INTRALATA:											
15	Net Investment	\$2,221,365	J13	\$1,642,001	\$0	\$0	\$519,929	\$0	\$59,435	O.K.	
16	Rate of Return	10.00%		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%		
17											
18	Return on Rate Base	\$222,136		\$164,200	\$0	\$0	\$51,993	\$0	\$5,943	O.K.	
19	Return Adjustments	(1,392)	J18-20	(1,013)	0	0	(342)	0	(37)	O.K.	
20											
21	Net Return on Rate Base	\$220,745		\$163,187	\$0	\$0	\$51,651	\$0	\$5,907	O.K.	
22	Income Taxes	0	J31-32	0	0	0	0	0	0	O.K.	
23	Expenses and Other Taxes	629,909	J33-35, 40	300,210	0	0	238,453	71,015	20,231	O.K.	
24											
25	Total IntraLATA Rev. Req.	\$850,654		\$463,397	\$0	\$0	\$290,104	\$71,015	\$26,138	O.K.	
26		=====		=====	=====	=====	=====	=====	=====		
27											
28											
29	INTERLATA:										
30											
31	Net Investment	\$653,294	P13	\$493,006	\$0	\$0	\$150,328	\$0	\$9,960	O.K.	
32	Rate of Return	10.00%		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%		
33											
34	Return on Rate Base	\$65,329		\$49,301	\$0	\$0	\$15,033	\$0	\$996	O.K.	
35	Return Adjustments	(410)	P18-20	(304)	0	0	(99)	0	(6)	O.K.	
36											
37	Net Return on Rate Base	\$64,920		\$48,996	\$0	\$0	\$14,934	\$0	\$990	O.K.	
38	Income Taxes	0	P31-32	0	0	0	0	0	0	O.K.	
39	Expenses and Other Taxes	168,982	P33-35, 40	88,408	0	0	51,103	27,111	2,360	O.K.	
40											
41	Total InterLATA Rev. Req.	\$233,902		\$137,404	\$0	\$0	\$66,037	\$27,111	\$3,350	O.K.	
42		=====		=====	=====	=====	=====	=====	=====		
43											
44											
45	TOTAL INTRASTATE REV. REQ.	\$1,084,556		\$600,801	\$0	\$0	\$356,141	\$98,126	\$29,488		
		*****		*****	*****	*****	*****	*****	*****		
	ACCESS ELEMENT MINUTES OF USE			7,684,331	7,684,331		7,684,331				
	ACCESS RATE PER MINUTE	\$0.124532		\$0.078185	\$0.000000		\$0.046346				

WEST RIVER COOPERATIVE TELEPHONE COMPANY

Intrastate

***** FCC PART 36 ***** Revenue Requirement Summary	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE		
				InterLATA	IntraLATA	InterLATA	IntraLATA			
				(E)	(F)	(G)	(H)			
(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	0.00%	---	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
15 Gross Receipts Tax Rate	3.00%	---	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	
16										
17										
18 Net Investment	\$13,293,417	C68	\$10,418,757	\$644,536	\$2,168,418	\$8,759	\$52,946	\$2,874,659	O.K.	
19 Rate of Return	10.00%	---	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%		
20										
21 Return on Rate Base	\$1,329,342		\$1,041,876	\$64,454	\$216,842	\$876	\$5,295	\$287,466	O.K.	
22										
23 AFUDC	(8,357)	H43	-6555.86474902	-404.117526707	-1359.12139754	-5.41376096173	-32.4825657704	(1,801)	O.K.	
24 ITC Amortization	0	H36	0	0	0	0	0	0	O.K.	
25 Other Return Adjustments	0	V242	0	0	0	0	0	0	O.K.	
26										
27 Net Return	\$1,320,985		\$1,035,320	\$64,049	\$215,483	\$870	\$5,262	\$285,665	O.K.	
28										
29 Contributions	0	H52	0	0	0	0	0	0	O.K.	
30 Interest Expense	0	H44	0	0	0	0	0	0	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	\$1,320,985		\$1,035,320	\$64,049	\$215,483	\$870	\$5,262	\$285,665	O.K.	
37										
38 State Income Taxes	\$0	Formula	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
39 Federal Income Taxes	0	Formula	0	0	0	0	0	0	O.K.	
40 Operating Expenses and Taxes	3,171,384	I196	2,405,707	160,439	584,958	1,526	18,755	765,678	O.K.	
41 Uncollectibles	54,415	V249	53,740	0	675	0	0	675	O.K.	
42 Other Revenue Adjustments	0	V250	0	0	0	0	0	0	O.K.	
43										
44 Net Revenue	\$4,546,784		\$3,494,767	\$224,488	\$801,116	\$2,396	\$24,017	\$1,052,017	O.K.	
45 Gross Receipts Taxes	140,622	Formula	108,086	6,943	24,777	74	743	32,537	O.K.	
46 Other Revenue Taxes	0	V251	0	0	0	0	0	0	O.K.	
47										
TOTAL REVENUE REQUIREMENT	\$4,687,406		\$3,602,853	\$231,431	\$825,893	\$2,470	\$24,760	\$1,084,554	O.K.	

WEST RIVER COOPERATIVE TELEPHONE COMPANY

Intrastate

***** FCC PART 36 ***** Investment Summary	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
				Message Telephone Service		Private Line			
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 Land and Support Investment	\$1,745,966	D33	\$1,369,668	\$84,429	\$283,951	\$1,131	\$6,786	\$376,298	O.K.
14									
15 COE Operator Equipment	\$0	D43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 COE Switching Equipment	3,025,636	D68	3,025,636	0	0	0	0	0	O.K.
17 COE Transmission Equipment	4,026,000	D85	3,025,117	224,439	760,015	2,347	14,082	1,000,883	O.K.
18									
19 Total COE	\$7,051,636		\$6,050,753	\$224,439	\$760,015	\$2,347	\$14,082	\$1,000,883	O.K.
20 Info. Orig./Term. Equipment	8,661	D94	6,496	500	1,665	0	0	2,165	O.K.
21 Cable and Wire Facilities	15,904,207	D137	11,957,850	885,550	2,973,099	12,530	75,178	3,946,357	O.K.
22									
23 Total COE, IOT, C&WF	\$22,964,504		\$18,015,099	\$1,110,489	\$3,734,779	\$14,877	\$89,260	\$4,949,405	O.K.
24									
25 Total Capital Leases	\$0	D173	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
26									
27 Leasehold Improvements	\$0	D186	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28									
29 Intangible Assets	\$0	D209	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30									
31									
32 Total Tele. Plt. In Service	\$24,710,470		\$19,384,767	\$1,194,919	\$4,018,730	\$16,008	\$96,046	\$5,325,703	O.K.
33									
34 Plant Held, Future Use	\$0	D214-215	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35 TPUC, Short-term	0	D216-217	0	0	0	0	0	0	O.K.
36 TPUC, Long-term	449,926	D218-219	352,956	21,757	73,173	291	1,749	96,970	O.K.
37 Tel. Plt. Adjustment	0	D220-221	0	0	0	0	0	0	O.K.
38									
39 Total Other Tel. Plt.	\$449,926		\$352,956	\$21,757	\$73,173	\$291	\$1,749	\$96,970	O.K.
40									
41									
42 TOTAL TELEPHONE PLANT	\$25,160,396		\$19,737,723	\$1,216,675	\$4,091,903	\$16,299	\$97,795	\$5,422,673	O.K.

WEST RIVER COOPERATIVE TELEPHONE COMPANY

		Intrastate								
		TOTAL COMPANY	Source/ Allocator	Message Telephone Service			Private Line		TOTAL INTRASTATE	
				Interstate	InterLATA	IntraLATA	InterLATA	IntraLATA		
***** FCC PART 36 ***** Investment Summary	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
56	Other Assets, Net	0	V105	0	0	0	0	0	0	O.K.
57	Accumulated Depr./Amort	(12,073,949)	E34	(9,472,794)	(583,597)	(1,963,837)	(7,674)	(46,046)	(2,601,155)	O.K.
58	Accum. Def. Inc. Taxes, Net	0	E47	0	0	0	0	0	0	O.K.
59	Oth. Liab. & Def. Cr., Net	0	V106	0	0	0	0	0	0	O.K.
60										
61	TOTAL NET PLANT	\$13,086,447		\$10,264,929	\$633,078	\$2,128,066	\$8,625	\$51,749	\$2,821,518	O.K.
62										
63	Materials and Supplies	132,229	H31	99,419	7,363	24,719	104	625	32,810	O.K.
64	Rural Tel. Bank Stock	0	H35	0	0	0	0	0	0	O.K.
65	Cash Working Capital	74,741	Formula	54,410	4,095	15,634	30	572	20,331	O.K.
66	Equal Access Investment	0	--	0	0	0	0	0	0	O.K.
67										
68	TOTAL NET INVESTMENT	\$13,293,417		\$10,418,757	\$644,536	\$2,168,418	\$8,759	\$52,946	\$2,874,659	O.K.
69										

WEST RIVER COOPERATIVE TELEPHONE COMPANY

***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 LAND AND SUPPORT ASSETS:										
14										
15 Land, Allocable	\$10,454	H33	\$8,201	\$506	\$1,700	\$7	\$41	\$2,253	O.K.	
16 Land, Direct	0	V22	0	0	0	0	0	0	O.K.	
17										
18 Total Land	\$10,454		\$8,201	\$506	\$1,700	\$7	\$41	\$2,253	O.K.	
19										
20 Motor Vehicles	\$393,286	H33	\$308,523	\$19,018	\$63,961	\$255	\$1,529	\$84,763	O.K.	
21 Aircraft	0	H33	0	0	0	0	0	0	O.K.	
22 Special Purpose Vehicles	0	H33	0	0	0	0	0	0	O.K.	
23 Garage Work Equipment	0	H33	0	0	0	0	0	0	O.K.	
24 Other Work Equipment	432,566	H33	339,338	20,917	70,349	280	1,681	93,228	O.K.	
25 Buildings, Allocable	854,171	H33	670,077	41,305	138,916	553	3,320	184,094	O.K.	
26 Buildings, Direct	0	V29	0	0	0	0	0	0	O.K.	
27 Furniture	7,127	H33	5,591	345	1,159	5	28	1,536	O.K.	
28 Office Equipment	48,362	H33	37,939	2,339	7,865	31	188	10,423	O.K.	
29 General Purpose Computers	0	H33	0	0	0	0	0	0	O.K.	
30										
31 Total Support Assets	\$1,735,512		\$1,361,467	\$83,924	\$282,251	\$1,124	\$6,746	\$374,045	O.K.	
32										
33 Tot. Land and Support Assets	\$1,745,966		\$1,369,668	\$84,429	\$283,951	\$1,131	\$6,786	\$376,298	O.K.	
34										
35										
36 CENTRAL OFFICE EQUIPMENT:										
37										
38 CAT 1 Oper. Sys., TSPS	\$0	G22	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
39 CAT 1 Oper. Sys., Other TSPS	0	G21	0	0	0	0	0	0	O.K.	
40 CAT 1 Oper. Sys., Aux. Pos.	0	G23	0	0	0	0	0	0	O.K.	
41 CAT 1 Oper. Sys., Other	0	V36	0	0	0	0	0	0	O.K.	
42										
43 Total CAT 1	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
44										
45										
46 CAT 2 Tandem Sw. Allocable	\$0	G26	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
47 CAT 2 Tandem Sw. Direct	0	V38	0	0	0	0	0	0	O.K.	
48										
49 Total CAT 2	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	

WEST RIVER COOPERATIVE TELEPHONE COMPANY

	(A) Plant Investment Detail	(B) TOTAL COMPANY	(C) Source/ Allocator	(D) Interstate and Other	Intrastate				(I) TOTAL INTRASTATE
					Message Telephone Service		Private Line		
					(E) InterLATA	(F) IntraLATA	(G) InterLATA	(H) IntraLATA	
63	CAT 3 Local Sw. Allocable	\$3,025,636	G15	\$0	\$0	\$0	\$0	\$0	O.K.
64	CAT 3 Local Sw. Direct	0	V40	0	0	0	0	0	O.K.
65									
66	Total CAT 3	\$3,025,636		\$0	\$0	\$0	\$0	\$0	O.K.
67									O.K.
68	Total COE Sw. CAT 2&3	\$3,025,636		\$0	\$0	\$0	\$0	\$0	O.K.
69									
70									
71	COE TRANSMISSION:								
72									
73	CAT 4.12 Exchange Trunk	\$46,048	123	\$0	\$0	\$0	\$0	\$0	O.K.
74	CAT 4.12 Exch. Tr. Direct	0	V42	0	0	0	0	0	O.K.
75	CAT 4.13 Exch. Ln. Message	2,377,460	G13	137,222	457,143	0	0	594,365	O.K.
76	CAT 4.13 PL, WATS, Local	79,796	F18	0	0	2,347	14,082	16,429	O.K.
77	CAT 4.13 Direct	0	V45	0	0	0	0	0	O.K.
78	CAT 4.23 Message	605,620	G18	43,379	144,512	0	0	187,891	O.K.
79	CAT 4.23 PL, WATS	0	F24	0	0	0	0	0	O.K.
80	CAT 4.23 Direct	50,984	V48	0	0	0	0	0	O.K.
81	CAT 4.3 H/R Message	866,082	G29	43,838	158,360	0	0	202,198	O.K.
82	CAT 4.3 WATS	0	V50	0	0	0	0	0	O.K.
83	CAT 4.3 Direct	0	V51	0	0	0	0	0	O.K.
84									
85	Total COE CAT 4	\$4,026,000		\$224,439	\$760,015	\$2,347	\$14,082	\$1,000,863	O.K.
86									
87									
88	INFORMATION ORIGINATION/TERMINATION:								
89									
90	CAT 1 Other IOT Equipment	\$8,661	G13	\$500	\$1,665	\$0	\$0	\$2,165	O.K.
91	CAT 1 Coinless Pay Phones	0	G18	0	0	0	0	0	O.K.
92	CAT 2 CP Equipment	0	V70	0	0	0	0	0	O.K.
93									
94	Total IOT Equipment	\$8,661		\$500	\$1,665	\$0	\$0	\$2,165	O.K.
95									
96									

WEST RIVER COOPERATIVE TELEPHONE COMPANY

***** FCC PART 36 ***** Plant Investment Detail	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)		
111 CABLE AND WIRE FACILITIES:										
112										
113 CAT 1.1 IntraLATA PL/WATS	319,508	F31	\$244,330	\$0	\$0	\$0	\$75,178	\$75,178	O.K.	
114 CAT 1.2 InterLATA PL/WATS	106,503	F31	93,973	0	0	12,530	0	12,530	O.K.	
115 CAT 1.3 Joint Message	12,692,607	G13	9,519,456	732,592	2,440,560	0	0	3,173,152	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	\$13,118,618		\$9,857,758	\$732,592	\$2,440,560	\$12,530	\$75,178	\$3,260,860	O.K.	
119										
120 CAT 2 C&WF	\$122,797	G28	\$122,797	\$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	\$122,797		\$122,797	\$0	\$0	\$0	\$0	\$0	O.K.	
124										
125 CAT 3 Joint Message	994,014	G17	685,625	71,199	237,190	0	0	\$308,389	O.K.	
126 CAT 3 PL/WATS etc.	0	F36	0	0	0	0	0	0	O.K.	
127 CAT 3 Direct	0	V79	0	0	0	0	0	0	O.K.	
128										
129 Total CAT 3 C&WF	\$994,014		\$685,625	\$71,199	\$237,190	\$0	\$0	\$308,389	O.K.	
130										
131 CAT 4 Message	\$1,615,280	G29	\$1,238,172	\$81,759	\$295,349	\$0	\$0	\$377,108	O.K.	
132 CAT 4 WATS	0	V81	0	0	0	0	0	0	O.K.	
133 CAT 4 Direct	53,498	V82	53,498	0	0	0	0	0	O.K.	
134										
135 Total CAT 4 C&WF	\$1,668,778		\$1,291,670	\$81,759	\$295,349	\$0	\$0	\$377,108	O.K.	
136										
137 TOTAL C&WF	\$15,904,207		\$11,957,850	\$885,550	\$2,973,099	\$12,530	\$75,178	\$3,946,357	O.K.	
138										
139										
140 CAPITAL LEASES:										
141										
142 Allocable Support Leases	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
143 Direct Support Leases	0	V84	0	0	0	0	0	0	O.K.	
144										
145 Total Support Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	

WEST RIVER COOPERATIVE TELEPHONE COMPANY

	(A) ***** FCC PART 36 ***** Plant Investment Detail	(B) TOTAL COMPANY	(C) Source/ Allocator	(D) Interstate and Other	Intrastate				(I) TOTAL INTRASTATE
					Message Telephone Service		Private Line		
					(E) InterLATA	(F) IntraLATA	(G) InterLATA	(H) IntraLATA	
160	COE Operator	\$0	H16	\$0	\$0	\$0	\$0	\$0	O.K.
161	COE Tandem Switch	0	H17	0	0	0	0	0	O.K.
162	COE Local Switch	0	H18	0	0	0	0	0	O.K.
163	COE Transmission	0	H20	0	0	0	0	0	O.K.
164	COE Direct	0	V89	0	0	0	0	0	O.K.
165	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	O.K.
166	IOT Leases	\$0	V90	\$0	\$0	\$0	\$0	\$0	O.K.
167	C&WF Leases	\$0	V91	\$0	\$0	\$0	\$0	\$0	O.K.
168	TOTAL CAPITAL LEASES	\$0		\$0	\$0	\$0	\$0	\$0	O.K.
169	LEASEHOLD IMPROVEMENTS:								
170	Land and Support Assets	\$0	H14	\$0	\$0	\$0	\$0	\$0	O.K.
171	COE Switching	0	H18	0	0	0	0	0	O.K.
172	COE Operator	0	H16	0	0	0	0	0	O.K.
173	COE Transmission	0	H20	0	0	0	0	0	O.K.
174	IOT	0	V96	0	0	0	0	0	O.K.
175	C&WF	0	V97	0	0	0	0	0	O.K.
176	Other	0	V98	0	0	0	0	0	O.K.
177	TOTAL LEASEHOLD IMPROVEMENT	\$0		\$0	\$0	\$0	\$0	\$0	O.K.
178	TPIS, EXCL. ACCT. No. 2690	\$24,710,470		\$19,384,767	\$4,018,730	\$16,008	\$96,046	\$5,325,703	O.K.

WEST RIVER COOPERATIVE TELEPHONE COMPANY

***** FCC PART 36 ***** Plant Investment Detail	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)		
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.	449,926	H35	352,956	21,757	73,173	291	1,749	96,970	96,970	O.K.
219 TPUC, Long-term - Direct	0	V126	0	0	0	0	0	0	0	O.K.
220 Tele. Plt. Adjust. - Alloc.	0	H35	0	0	0	0	0	0	0	O.K.
221 Tele. Plt. Adjust. - Direct	0	V104	0	0	0	0	0	0	0	O.K.
222										
223 Total Other Telephone Plant	\$449,926		\$352,956	\$21,757	\$73,173	\$291	\$1,749	\$96,970	\$96,970	O.K.

WEST RIVER COOPERATIVE TELEPHONE COMPANY

***** FCC PART 36 ***** Reserves and Deferrals	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 ACCUM. DEPRECIATION, TPIS:										
14										
15 Support Assets	\$815,977	H13	\$640,114	\$39,458	\$132,705	\$529	\$3,172	\$175,863	O.K.	
16 COE Switching	1,488,919	H19	1,488,919	0	0	0	0	0	O.K.	
17 COE Operator	0	H16	0	0	0	0	0	0	O.K.	
18 COE Transmission	2,654,025	H20	1,994,222	147,955	501,018	1,547	9,283	659,803	O.K.	
19 IOT Equipment	8,661	H25	6,496	500	1,665	0	0	2,165	O.K.	
20 Cable and Wire Facilities	7,106,367	H31	5,343,044	395,684	1,328,449	5,599	33,591	1,763,323	O.K.	
21 Other Plant	0	V135	0	0	0	0	0	0	O.K.	
22										
23 Total Accum. Depr., TPIS	\$12,073,949		\$9,472,794	\$583,597	\$1,963,837	\$7,674	\$46,046	\$2,601,155	O.K.	
24										
25 ACCUM. AMORTIZATION:										
26										
27 Accum. Depreciation, PHFU	\$0	H38	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
28 Accum. Amort., Tangible Inv.	0	H40	0	0	0	0	0	0	O.K.	
29 Accum. Amort., Intang. Inv.	0	H41	0	0	0	0	0	0	O.K.	
30 Accum. Amort., Other	0	V138	0	0	0	0	0	0	O.K.	
31										
32 Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
33										
34 Total Accum. Depr./Amort.	\$12,073,949		\$9,472,794	\$583,597	\$1,963,837	\$7,674	\$46,046	\$2,601,155	O.K.	
35										
36										
37 ACCUM. DEF. INC. TAXES, NET:										
38										
39 Support Assets	0	H13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
40 COE Switching	0	H19	0	0	0	0	0	0	O.K.	
41 COE Operator	0	H16	0	0	0	0	0	0	O.K.	
42 COE Transmission	0	H20	0	0	0	0	0	0	O.K.	
43 IOT Equipment	0	H25	0	0	0	0	0	0	O.K.	
44 Cable and Wire Fac.	0	H31	0	0	0	0	0	0	O.K.	
45 Unclassified	0	V145	0	0	0	0	0	0	O.K.	
46										
47 Total Accum. Def. Inc. Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	

WEST RIVER COOPERATIVE TELEPHONE COMPANY

Private Line

***** FCC PART 36 ***** Functional Distribution of Selected Investments	TOTAL COMPANY	Joint Use Message	Interstate				Intrastate		Extended Area Service	Other	
			InterLATA	IntraLATA	InterLATA	IntraLATA	Extended Area Service	Other			
			(D)	(E)	(F)	(G)					
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)			
13 TRANS. CCT EQUIPMENT:											
14											
15 Working Loops	4,188	4,052	30	0	4	24	0	78	O.K.		
16 Avg. Cost per Loop	586.74	586.74	586.74	586.74	586.74	586.74	586.74	586.74			
17											
18 CAT 4.13 Exch Ln. Invest.	\$2,457,256	\$2,377,460	\$17,602	\$0	\$2,347	\$14,082	\$0	\$45,766			
19											
20											
21 Circuit Terminations	360	360	0	0	0	0	0	0	O.K.		
22 Avg. Cost per Termination	1,682.28	1,682.28	1,682.28	1,682.28	1,682.28	1,682.28	1,682.28	1,682.28			
23											
24 CAT 4.23 Other IX	\$605,620	\$605,620	\$0	\$0	\$0	\$0	\$0	\$0			
25											
26											
27 C&WF INVESTMENT:											
28											
29 Working Loops	4,188	4,052	30	0	4	24	0	78			
30 Loops Factor	1.000000	0.967526	0.007163	0.000000	0.000955	0.005731	0.000000	0.018625			
31 CAT 1 Exchange C&WF	\$13,118,618	\$12,692,607	\$93,973	\$0	\$12,530	\$75,178	\$0	\$244,330	O.K.		
32											
33											
34 Equivalent IX Circuit Miles	24,009	24,009	0	0	0	0	0	0	O.K.		
35 IX Cct. Miles Factor	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000			
36 CAT 3 Interexch. C&WF	\$994,014	\$994,014	\$0	\$0	\$0	\$0	\$0	\$0			

WEST RIVER COOPERATIVE TELEPHONE COMPANY

		Intrastate								
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
***** FCC PART 36 ***** Physical Allocation Factors					InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Subscriber Plant Fact. (SPF)	1.000000	SPF	0.750000	0.057718	0.192282	0.000000	0.000000	0.250000	O.K.
14										
15	Dial Equipment Minutes (DEM)	1.000000	DEM	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
16										
17	Conversation Minute-Miles	1.000000	CMM	0.689754	0.071628	0.238618	0.000000	0.000000	0.310246	O.K.
18	Conversation Minutes	1.000000	CM	0.689754	0.071628	0.238618	0.000000	0.000000	0.310246	O.K.
19	Subscriber Minutes (SLU)	1.000000	SLU	0.849446	0.034759	0.115795	0.000000	0.000000	0.150554	O.K.
20										
21	TSPS Processor Time	0.000000	TSP	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
22	Wtd. Stand. Work Sec., Toll	0.000000	WST	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
23	Wtd. Stand. Work Sec., Aux.	0.000000	WSA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
24	Wtd. Stand. Work Sec., Comb.	0.000000	WSC	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
25										
26	COE CAT 2 Minutes	0.000000	CT2	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
27										
28	Exchange Trunk Minutes	1.000000	ETM	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29	MOU-Mi., Host/Remote	1.000000	HRM	0.766537	0.050616	0.182847	0.000000	0.000000	0.233463	O.K.
30										
31	C&WF CAT 4, WATS	0.000000	CT4	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
32										
33	Equal Access MOU	0.000000	EAM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
34										
35	Current Billings	1.000000	CB	0.738280	0.018575	0.243145	0.000000	0.000000	0.261720	O.K.
36	EU Presubscription Factor	1.000000	EPRE	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
37	EU MTS & WATS Factor	1.000000	EMTS	0.441071	0.040355	0.518574	0.000000	0.000000	0.558929	O.K.
38	EU Access, P/L and All Other Factor	0.000000	EPLO	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
39	IX Special Access Factor	0.000000	ISPA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
40	IX Switched Access Factor	1.000000	ISWA	0.753638	0.000000	0.246362	0.000000	0.000000	0.246362	O.K.
41	IX Billing & Collection Services Factor	1.000000	IBC	0.550000	0.000000	0.450000	0.000000	0.000000	0.450000	O.K.
42	Coin Revenue Percent	0.000000	CR	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
43	Relative Toll/Local Msgs.	1.000000	TLM	0.361309	0.042892	0.595799	0.000000	0.000000	0.638691	O.K.
44	Relative Users Percent	1.000000	RUP	0.649126	0.175437	0.175437	0.000000	0.000000	0.350874	O.K.
45	CABS Percent	1.000000	CAB	0.500000	0.033574	0.466426	0.000000	0.000000	0.500000	O.K.
46	Foreign Directories Percent	0.000000	FD	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.

WEST RIVER COOPERATIVE TELEPHONE COMPANY

Intrastate

***** FCC PART 36 *****
Internal Allocation Factors

	(A)	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service			Private Line			TOTAL INTRASTATE	
					(B)	(C)	(D)	(E)	(F)	(G)		(H)
13	Support Assets	1.000000	D31	0.784476	0.048357	0.162633	0.000000	0.000000	0.000000	0.003887	0.215524	O.K.
14	Land and Support Assets	1.000000	D33	0.784476	0.048357	0.162633	0.000000	0.000000	0.000000	0.003887	0.215524	O.K.
15												
16	COE Operator	0.000000	D43	0.000000	0.000000	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	0.000000	0.000000	O.K.
18	COE Local Switching	1.000000	D66	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
19	COE Total Switching	1.000000	D68	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
20	COE Transmission	1.000000	D85	0.751395	0.055747	0.186777	0.003498	0.000000	0.000000	0.000000	0.248605	O.K.
21	Total COE	1.000000	C19	0.858064	0.031828	0.107779	0.000333	0.000000	0.000000	0.001997	0.141936	O.K.
22												
23	Info. Orig./Term. CAT 1	1.000000	D90	0.750000	0.057718	0.192282	0.000000	0.000000	0.000000	0.000000	0.250000	O.K.
24	Info. Orig./Term. CAT 2	0.000000	D92	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
25	Total IOT	1.000000	D94	0.750000	0.057718	0.192282	0.000000	0.000000	0.000000	0.000000	0.250000	O.K.
26												
27	C&WF CAT 1	1.000000	D118	0.751433	0.055844	0.186038	0.000955	0.000000	0.000000	0.005731	0.248567	O.K.
28	C&WF CAT 2	1.000000	D120	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29	C&WF CAT 3	1.000000	D129	0.689754	0.071628	0.238618	0.000000	0.000000	0.000000	0.000000	0.310246	O.K.
30	C&WF CAT 4	1.000000	D135	0.774021	0.048993	0.176985	0.000000	0.000000	0.000000	0.000000	0.225979	O.K.
31	Total C&WF	1.000000	D137	0.751867	0.055680	0.186938	0.000788	0.000000	0.000000	0.004727	0.248133	O.K.
32												
33	Total Equipment	1.000000	C23	0.784476	0.048357	0.162633	0.000648	0.000000	0.000000	0.003887	0.215524	O.K.
34												
35	TPIS	1.000000	C32	0.784476	0.048357	0.162633	0.000648	0.000000	0.000000	0.003887	0.215524	O.K.
36	TPIS, excl. Acct. No. 2690	1.000000	D189	0.784476	0.048357	0.162633	0.000648	0.000000	0.000000	0.003887	0.215524	O.K.
37												
38	Plt. Held, Fut. Use	0.000000	D215	0.000000	0.000000	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	0.000000	0.000000	O.K.
41	Total Intangible Assets	0.000000	C29	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
42												
43	Long-term PUC	1.000000	C36	0.784476	0.048357	0.162633	0.000648	0.000000	0.000000	0.003887	0.215524	O.K.
44	Net Telephone Plant	1.000000	C61	0.784394	0.048377	0.162616	0.000659	0.000000	0.000000	0.003954	0.215606	O.K.
45	Total Net Investment	1.000000	C68	0.783753	0.048485	0.163120	0.000659	0.000000	0.000000	0.003983	0.216247	O.K.
46	Capital Leases	0.000000	D173	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
47												
48	Tot. Bus. Ofc., Cust. Serv.	1.000000	I141	0.545091	0.079920	0.374989	0.000000	0.000000	0.000000	0.000000	0.454909	O.K.
49												
50	Total "BIG THREE" Expenses	1.000000	I170	0.725321	0.056018	0.215632	0.000381	0.000000	0.000000	0.002648	0.274679	O.K.
51												
52	Corporate Operations Expense	1.000000	I185	0.714108	0.055152	0.212299	0.000375	0.000000	0.000000	0.018065	0.285892	O.K.

WEST RIVER COOPERATIVE TELEPHONE COMPANY

***** 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)		
13 PLANT SPEC. OPER. EXPENSE:										
14										
15 Network Support, Alloc.	\$4,925	H14	\$3,864	\$238	\$801	\$3	\$19	\$1,061	O.K.	
16 Network Support, Direct	0	V149	0	0	0	0	0	0	O.K.	
17										
18 Total Network Support Exp.	\$4,925		\$3,864	\$238	\$801	\$3	\$19	\$1,061	O.K.	
19										
20 General Support, Alloc.	\$128,121	H14	\$100,508	\$6,196	\$20,837	\$83	\$498	\$27,613	O.K.	
21 General Support, Direct	0	V151	0	0	0	0	0	0	O.K.	
22										
23 Total General Support Exp.	\$128,121		\$100,508	\$6,196	\$20,837	\$83	\$498	\$27,613	O.K.	
24										
25 Central Office Eq., Alloc.	\$228,803	H21	\$196,328	\$7,282	\$24,660	\$76	\$457	\$32,475	O.K.	
26 Central Office Eq., Direct	0	V153	0	0	0	0	0	0	O.K.	
27										
28 Total COE Exp.	\$228,803		\$196,328	\$7,282	\$24,660	\$76	\$457	\$32,475	O.K.	
29										
30 Cust. Premises Equip.	\$0	H24	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
31 Coinless Pay Phone	0	G18	0	0	0	0	0	0	O.K.	
32 Other IOT	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.	\$321,352	H31	\$241,614	\$17,893	\$60,073	\$253	\$1,519	\$79,738	O.K.	
38 Cable & Wire, Direct	104,775	V159	72,269	7,505	25,001	0	0	32,506	O.K.	
39										
40 Total C&WF Exp.	\$426,127		\$313,883	\$25,398	\$85,074	\$253	\$1,519	\$112,244	O.K.	
41										
42 TOTAL PLT. SPEC. OPER. EXP.	\$787,976		\$614,582	\$39,114	\$131,372	\$416	\$2,493	\$173,394	O.K.	
43										
44 TOTAL PLT. SPEC., ex SUPPORT	\$654,930		\$510,211	\$32,680	\$109,734	\$329	\$1,976	\$144,719	O.K.	

WEST RIVER COOPERATIVE TELEPHONE COMPANY

***** 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.	\$449	H36	\$352	\$22	\$73	\$0	\$2	\$97	O.K.	
61 Oth. Plt. and Equip., Direct	0	V177	0	0	0	0	0	1	O.K.	
62										
63 Total Oth. Plt. & Equip.	\$449		\$352	\$22	\$73	\$0	\$2	\$98	O.K.	
64										
65 Network Operations, Alloc.	\$133,112	H33	\$104,423	\$6,437	\$21,648	\$86	\$517	\$28,689	O.K.	
66 Network Operations, Direct	0	V179	0	0	0	0	0	0	O.K.	
67										
68 Total Network Oper. Exp.	\$133,112		\$104,423	\$6,437	\$21,648	\$86	\$517	\$28,689	O.K.	
69										
70 Total Access Expenses	\$12,634	V180	\$12,634	\$0	\$0	\$0	\$0	\$0	O.K.	
71										
72 Depr., Support Assets	\$110,554	H13	\$86,727	\$5,346	\$17,980	\$72	\$430	\$23,827	O.K.	
73 Depr., COE Switching	245,672	H19	245,672	0	0	0	0	0	O.K.	
74 Depr., COE Operator	0	H16	0	0	0	0	0	0	O.K.	
75 Depr., COE Transmision	244,670	H20	183,844	13,640	46,188	143	856	60,826	O.K.	
76 Depr., IOT Equipment	578	H25	434	33	111	0	0	145	O.K.	
77 Depr., C&W Facilities	745,402	H31	560,443	41,504	139,344	587	3,523	184,959	O.K.	
78 Depr., PHFU	0	H38	0	0	0	0	0	0	O.K.	
79										
80 Total Depreciation Expense	\$1,346,876		\$1,077,120	\$60,523	\$203,623	\$801	\$4,809	\$269,756	O.K.	
81										
82 Amort., Tangible Assets	\$0	H40	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
83 Amort., Intangible Assets	0	H41	0	0	0	0	0	0	O.K.	
84 Other Amortization	0	V189	0	0	0	0	0	0	O.K.	
85 Direct Assigned Amort.	0	V190	0	0	0	0	0	0	O.K.	
86										
87 Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
88										
89 Total Depr. and Amort.	\$1,346,876		\$1,077,120	\$60,523	\$203,623	\$801	\$4,809	\$269,756	O.K.	
90										
91 TOTAL NON-SPEC. OPER. EXP.	\$1,493,071		\$1,194,529	\$66,982	\$225,345	\$888	\$5,328	\$298,543	O.K.	

WEST RIVER COOPERATIVE TELEPHONE COMPANY

	Intrastate								TOTAL INTRASTATE	
	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
105 CUSTOMER OPERATIONS EXPENSE:										
106										
107 Marketing, Allocable	\$4,380	G35	\$3,234	\$81	\$1,065	\$0	\$0	\$1,146	O.K.	
108 Marketing, Direct	0	V192	0	0	0	0	0	0	O.K.	
109										
110 Total Marketing Expense	\$4,380		\$3,234	\$81	\$1,065	\$0	\$0	\$1,146	O.K.	
111										
112 Operator Service, Alloc.	\$0	G24	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
113 Operator Service, Direct	0	V194	0	0	0	0	0	0	O.K.	
114										
115 Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
116										
117 Classified Directory	\$0	V195	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
118 Alphabetical Directory	0	G19	0	0	0	0	0	0	O.K.	
119 Foreign Directory	0	G46	0	0	0	0	0	0	O.K.	
120										
121 Total Directory	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
122										
123 Bus. Ofc., EU Presubscription	\$4,150	G36	\$4,150	\$0	\$0	\$0	\$0	\$0	O.K.	
124 Bus. Ofc., EU MTS & WATS	10,606	G37	4,678	428	5,500	0	0	5,928	O.K.	
125 Bus. Ofc., EU Access, P/L & all Other	0	G38	0	0	0	0	0	0	O.K.	
126 Bus. Ofc., IXC Special Access	0	G39	0	0	0	0	0	0	O.K.	
127 Bus. Ofc., IXC Switched Access	963	G40	726	0	237	0	0	237	O.K.	
128 Bus. Ofc., IXC B & C Services	20	G41	11	0	9	0	0	9	O.K.	
129 Coin Collect & Admin.	0	G42	0	0	0	0	0	0	O.K.	
130										
131 Total Business Office	\$15,739		\$9,565	\$428	\$5,746	\$0	\$0	\$6,174	O.K.	
132										
133 Cust. Svc., Direct	\$0	V205	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
134 Cust. Serv., Msg. Process	41,989	G43	15,171	1,801	25,017	0	0	26,818	O.K.	
135 Cust. Serv., Other B&C	88,915	G44	57,717	15,599	15,599	0	0	31,198	O.K.	
136 Cust. Serv., CABS	120,714	G45	60,357	4,053	56,304	0	0	60,357	O.K.	
137 Cust. Serv., EU Common Line	6,428	V209	6,428	0	0	0	0	0	O.K.	
138										
139 Total Customer Service	\$258,046		\$139,673	\$21,453	\$96,920	\$0	\$0	\$118,373	O.K.	
140										
141 Total Bus. Ofc., Cust. Serv.	\$273,785		\$149,238	\$21,881	\$102,666	\$0	\$0	\$124,547	O.K.	
142										

WEST RIVER COOPERATIVE TELEPHONE COMPANY

		Intrastate								
***** FCC PART 36 ***** Operating Expenses and Taxes		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(I)		
				(E)	(F)	(G)	(H)			
156	Other Cust. Serv., Alloc.	\$0	H48	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
157	Other Cust. Serv., Direct	24,140	V211	23,746	0	0	0	394	394	O.K.
158										
159	Total Other Cust. Serv.	\$24,140		\$23,746	\$0	\$0	\$0	\$394	\$394	O.K.
160										
161	TOTAL CUSTOMER OPER. EXP.	\$302,305		\$176,217	\$21,962	\$103,731	\$0	\$394	\$126,088	O.K.
162										
163										
164	"BIG-THREE" EXPENSES:									
165										
166	Total Plt. Spec., ex Support	\$654,930	44	\$510,211	\$32,680	\$109,734	\$329	\$1,976	\$144,719	O.K.
167	Total Network Oper. Exp.	133,112	68	104,423	6,437	21,648	86	517	28,689	O.K.
168	Total Customer Operations	302,305	161	176,217	21,962	103,731	0	394	126,088	O.K.
169										
170	TOTAL "BIG THREE" EXPENSES	\$1,090,347		\$790,851	\$61,079	\$235,114	\$416	\$2,887	\$299,496	O.K.
171										
172										
173	CORPORATE OPERATIONS EXPENSE:									
174										
175	Exec. and Planning, Alloc.	\$232,784	H50	\$168,843	\$13,040	\$50,196	\$89	\$616	\$63,941	O.K.
176	Exec. and Planning, Direct	0	V213	0	0	0	0	0	0	O.K.
177										
178	Total Exec. and Planning	\$232,784		\$168,843	\$13,040	\$50,196	\$89	\$616	\$63,941	O.K.
179										
180	Admin. & General, Allocable	\$340,429	H50	\$246,920	\$19,070	\$73,407	\$130	\$901	\$93,509	O.K.
181	Admin. & General, Direct	9,000	V231	0	0	0	0	9,000	9,000	O.K.
182										
183	Total Admin. and Gen.	\$349,429		\$246,920	\$19,070	\$73,407	\$130	\$9,901	\$102,509	O.K.
184										
185	TOTAL CORPORATE OPERATIONS	\$582,213		\$415,763	\$32,110	\$123,603	\$218	\$10,518	\$166,450	O.K.
186										
187										
188	NON-INCOME TAXES:									
189										
190	Non-income Taxes, Allocable	\$5,583	H36	\$4,380	\$270	\$908	\$4	\$22	\$1,203	O.K.
191	Non-income Taxes, Direct	236	V233	236	0	0	0	0	0	O.K.
192										
193	Total Non-income Taxes	\$5,819		\$4,616	\$270	\$908	\$4	\$22	\$1,203	O.K.
194										
195										
196	TOTAL OPER. EXP. AND TAXES	\$3,171,384		\$2,405,707	\$160,439	\$584,958	\$1,526	\$18,755	\$765,678	O.K.

WEST RIVER COOPERATIVE TELEPHONE COMPANY

***** 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	\$2,221,365	K52	\$1,642,001	\$0	\$0	\$519,929	\$0	\$59,435	O.K.	
14 Rate of Return	10.00%	B19	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	O.K.	
15										
16 Return on Rate Base	\$222,136		\$164,200	\$0	\$0	\$51,993	\$0	\$5,943	O.K.	
17										
18 AFUDC	(1,392)	N37	(1,013)	0	0	(342)	0	(37)	O.K.	
19 ITC Amortization	0	N37	0	0	0	0	0	0	O.K.	
20 Other Return Adjustments	0	Direct	0	0	0	0	0	0	O.K.	
21										
22 Net Return	\$220,745		\$163,187	\$0	\$0	\$51,651	\$0	\$5,907	O.K.	
23										
24 Interest Expense	0	N67	0	0	0	0	0	0	O.K.	
25 Capitalized Payroll Taxes	0	N37	0	0	0	0	0	0	O.K.	
26 Depreciation Adjustment	0	N37	0	0	0	0	0	0	O.K.	
27 Other Income Adjustments	0	Direct	0	0	0	0	0	0	O.K.	
28										
29 After Tax Income	\$220,745		\$163,187	\$0	\$0	\$51,651	\$0	\$5,907	O.K.	
30										
31 State Income Taxes	\$0	29	0	0	0	0	0	0	O.K.	
32 Federal Income Taxes	0	29	0	0	0	0	0	0	O.K.	
33 Operating Expenses and Taxes	603,713	O195	286,289	0	0	229,092	68,886	19,446	O.K.	
34 Uncollectibles	675	Direct	0	0	0	675	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	825,850	16+31+32+33	450,489	0	0	281,085	68,886	25,389	O.K.	
38										
39										
40 Gross Receipts Tax	25,521	37	13,921	0	0	8,686	2,129	785	O.K.	
41										
42										
43 TOTAL REVENUE REQUIREMENT	\$850,654		\$463,397	\$0	\$0	\$290,104	\$71,015	\$26,138	O.K.	
44										

WEST RIVER COOPERATIVE TELEPHONE COMPANY

***** 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	\$290,737	L25	\$96,418	\$0	\$0	\$175,561	\$0	\$18,758	O.K.	
14										
15 Central Office Equipment	\$774,097	L70	\$457,143	\$0	\$0	\$302,872	\$0	\$14,082	O.K.	
16 Info. Term./Orig. Equipment	1,665	L78	1,665	0	0	0	0	0	O.K.	
17 Cable and Wire Facilities	3,048,277	L117	2,440,560	0	0	532,539	0	75,178	O.K.	
18										
19 Total COE, IOT, C&WF	\$3,824,039		\$2,899,368	\$0	\$0	\$835,411	\$0	\$89,260	O.K.	
20										
21 Total Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
22										
23 Total Tele. Plt. ex Intang.	\$4,114,777		\$2,995,786	\$0	\$0	\$1,010,972	\$0	\$108,018	O.K.	
24 Total Intangible Assets	0	L144	0	0	0	0	0	0	O.K.	
25										
26 Total Plant In Service	\$4,114,777		\$2,995,786	\$0	\$0	\$1,010,972	\$0	\$108,018	O.K.	
27 Total Plt. 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	74,921	L164	54,547	0	0	18,408	0	1,967	O.K.	
30 Total Tel. Plt. Adjust.	0	L169	0	0	0	0	0	0	O.K.	
31										
32 TOTAL TELEPHONE PLANT	\$4,189,698		\$3,050,333	\$0	\$0	\$1,029,380	\$0	\$109,985	O.K.	
33										
34 less:										
35 Accum. Depr., Plt. in Serv.	2,009,883	M23	1,438,583	0	0	519,659	0	51,641	O.K.	
36 Accum. Depr. PHFU	0	M27	0	0	0	0	0	0	O.K.	
37 Accum. Amort. Tangible Plt.	0	M28	0	0	0	0	0	0	O.K.	
38 Accum. Amort. Intangibles	0	M29	0	0	0	0	0	0	O.K.	
39 Accum. Amort. Other	0	M30	0	0	0	0	0	0	O.K.	
40 Accum. Def. Inc. Taxes, Net	0	M47	0	0	0	0	0	0	O.K.	
41										
42 plus:										
43 Other Assets	0	Direct	0	0	0	0	0	0	O.K.	
44										
45 NET TELEPHONE PLANT	\$2,179,815		\$1,611,750	\$0	\$0	\$509,721	\$0	\$58,344	O.K.	
46 plus:										
47 Class B RTB Stock	0	L171	0	0	0	0	0	0	O.K.	
48 Materials and Supplies	25,344	L173	18,452	0	0	6,227	0	665	O.K.	
49 Cash Working Capital	16,206	L175	11,799	0	0	3,982	0	425	O.K.	
50 Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.	
51										
52 NET INVESTMENT	\$2,221,365		\$1,642,001	\$0	\$0	\$519,929	\$0	\$59,435	O.K.	
53										

WEST RIVER COOPERATIVE TELEPHONE COMPANY

***** 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	\$1,700	N28	564	0	0	1,027	0	110	O.K.
16	Land Assets, Private Line	41	N28	13	0	0	25	0	3	O.K.
17										
18	Total Land Assets	\$1,741		\$577	\$0	\$0	\$1,051	\$0	\$112	O.K.
19										
20	Support Assets, Message	\$282,251	N28	\$93,604	\$0	\$0	\$170,437	\$0	\$18,210	O.K.
21	Support Assets, Private Line	6,746	N28	2,237	0	0	4,073	0	435	O.K.
22										
23	Total Support Assets	\$288,997		\$95,841	\$0	\$0	\$174,510	\$0	\$18,646	O.K.
24										
25	Total Land and Supp. Assets	\$290,737		\$96,418	\$0	\$0	\$175,561	\$0	\$18,758	O.K.
26										
27	CENTRAL OFFICE EQUIPMENT:									
28										
29	Operator Sys., DA	\$0	(F)	0	0	0	0	0	0	O.K.
30	Operator Sys., Other	0	(I)	0	0	0	0	0	0	O.K.
31										
32	Total Operator Systems	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33										
34	Tandem Switching	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35	Tandem Assigned	0	Direct	0	0	0	0	0	0	O.K.
36										
37	Total Tandem Switching	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
38										
39	Local Switching	\$0	(E)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40	Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41										
42	Total Local Switching	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
43										
44	Total Switching	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

WEST RIVER COOPERATIVE TELEPHONE COMPANY

***** 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	O.K.
59 COE Exch. Line - Message	457,143	(D)	457,143	0	0	0	0	0	O.K.
60 COE Exch. Line - PL etc.	14,082	(I)	0	0	0	0	0	14,082	O.K.
61 COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	O.K.
62 COE Interexchange, Message	144,512	(G)	0	0	0	144,512	0	0	O.K.
63 COE Interexchange, PL	0	(I)	0	0	0	0	0	0	O.K.
64 COE Interexchange, Assigned	0	(G)	0	0	0	0	0	0	O.K.
65 COE H/R Message	158,360	(G)	0	0	0	158,360	0	0	O.K.
66 COE H/R Assigned	0	Direct	0	0	0	0	0	0	O.K.
67									
68 Total COE Transmission	\$774,097		\$457,143	\$0	\$0	\$302,872	\$0	\$14,082	O.K.
69									
70 Total Central Office Equip.	\$774,097		\$457,143	\$0	\$0	\$302,872	\$0	\$14,082	O.K.
71									
72 IOT EQUIPMENT:									
73									
74 Public Telephone	\$1,665	N43	\$1,665	\$0	\$0	\$0	\$0	\$0	O.K.
75 Coinless Pay Phone	0	(D)	0	0	0	0	0	0	O.K.
76 Customer Premises Equipment	0	N60	0	0	0	0	0	0	O.K.
77									
78 Total IOT Equipment	\$1,665		\$1,665	\$0	\$0	\$0	\$0	\$0	O.K.
79									
80 CABLE AND WIRE FACILITIES:									
81									
82 Exchange PL and WATS	\$75,178	(I)	\$0	\$0	\$0	\$0	\$0	\$75,178	O.K.
83 Exchange Message	2,440,560	(D)	2,440,560	0	0	0	0	0	O.K.
84 Exchange Assigned	0	Direct	0	0	0	0	0	0	O.K.
85									
86 Total Exchange Line C&WF	\$2,515,738		\$2,440,560	\$0	\$0	\$0	\$0	\$75,178	O.K.
87									
88 Exchange Trunk, Message	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
89 Exchange Trunk, PL	0	Direct	0	0	0	0	0	0	O.K.
90									
91 Total Exchange Trunk C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
92									
93 Interexchange Message	\$237,190	(G)	\$0	\$0	\$0	\$237,190	\$0	\$0	O.K.
94 Interexchange PL, WATS	0	(I)	0	0	0	0	0	0	O.K.
95 Interexchange Assigned	0	(G)	0	0	0	0	0	0	O.K.
96									
97 Total Interexchange C&WF	\$237,190		\$0	\$0	\$0	\$237,190	\$0	\$0	O.K.

WEST RIVER COOPERATIVE TELEPHONE COMPANY

***** 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	\$295,349	(G)	\$0	\$0	\$0	\$295,349	\$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	\$295,349		\$0	\$0	\$0	\$295,349	\$0	\$0	O.K.
116										
117	Total Cable and Wire Facil.	\$3,048,277		\$2,440,560	\$0	\$0	\$532,539	\$0	\$75,178	O.K.
118										
119	TANGIBLE ASSETS:									
120										
121	Land and Support Leases	\$0	N28	0	0	0	0	0	0	O.K.
122										
123	COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124	COE Tandem Switching Leases	0	34	0	0	0	0	0	0	O.K.
125	COE Local Switching Leases	0	39	0	0	0	0	0	0	O.K.
126	COE Transmission Leases	0	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	Leasehold Impr., Alloc.	\$0	N37	0	0	0	0	0	0	O.K.
137	Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	O.K.
138										
139	Total Leasehold Improvementsa	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
140										
141	Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
142										
143										
144	TOTAL INTANGIBLE ASSETS	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
145										
146										
147	PROPERTY HELD FOR FUTURE US	\$0	N46	0	0	0	0	0	0	O.K.

WEST RIVER COOPERATIVE TELEPHONE COMPANY

***** 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	O.K.
164	Long-term	74,921	N46	54,547	0	0	18,408	0	1,967	O.K.
165										
166	Total Plt. Under Const.	\$74,921		\$54,547	\$0	\$0	\$18,408	\$0	\$1,967	O.K.
167										
168										
169	TELEPHONE PLANT ADJUSTMENT	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170										
171	CLASS B RTB STOCK	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172										
173	MATERIALS AND SUPPLIES	\$25,344	N37	\$18,452	\$0	\$0	\$6,227	\$0	\$665	O.K.
174										
175	CASH WORKING CAPITAL	\$16,206	N37	\$11,799	\$0	\$0	\$3,982	\$0	\$425	O.K.
176										
177	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

WEST RIVER COOPERATIVE TELEPHONE COMPANY

***** FCC PART 69 *****										
IntraLATA Reserves and Deferrals										
(A)	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	ACCUM. DEPRECIATION, TPIS:									
14										
15	Support Assets	\$135,876	N28	\$45,061	\$0	\$0	\$82,049	\$0	\$8,767	O.K.
16	COE Switching	0	L44	0	0	0	0	0	0	O.K.
17	COE Operator	0	L32	0	0	0	0	0	0	O.K.
18	COE Transmission	510,301	L68	301,358	0	0	199,660	0	9,283	O.K.
19	IOT Equipment	1,665	L78	1,665	0	0	0	0	0	O.K.
20	Cable and Wire Facilities	1,362,041	L117	1,090,499	0	0	237,951	0	33,591	O.K.
21	Other Plant	0	N37	0	0	0	0	0	0	O.K.
22										
23	Total Accum. Depr., TPIS	\$2,009,883		\$1,438,583	\$0	\$0	\$519,659	\$0	\$51,641	O.K.
24										
25	ACCUM. AMORTIZATION:									
26										
27	Accum. Depreciation, PHFU	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28	Accum. Amort., Tangible Inv.	0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
29	Accum. Amort., Intang. Inv.	0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30	Accum. Amort., Other	0	N37	\$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.	\$2,009,883		\$1,438,583	\$0	\$0	\$519,659	\$0	\$51,641	O.K.
35										
36										
37	ACCUM. DEF. INC. TAXES, NET:									
38										
39	Support Assets	\$0	N28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40	COE Switching	0	L44	0	0	0	0	0	0	O.K.
41	COE Operator	0	L32	0	0	0	0	0	0	O.K.
42	COE Transmission	0	L68	0	0	0	0	0	0	O.K.
43	IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
44	Cable and Wire Fac.	0	L117	0	0	0	0	0	0	O.K.
45	Unclassified	0	N37	0	0	0	0	0	0	O.K.
46										
47	Total Accum. Def. Inc. Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

WEST RIVER COOPERATIVE TELEPHONE COMPANY

***** FCC PART 69 ***** Apportionment Factors		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Central Office Equipment	\$774,097	L70	\$457,143	\$0	\$0	\$302,872	\$0	\$14,082	O.K.
14	Info. Orig./Term. Eqpt.	1,665	L78	1,665	0	0	0	0	0	O.K.
15	C&W Facilities	3,048,277	L117	2,440,560	0	0	532,539	0	75,178	O.K.
16										
17	Total	\$3,824,039		\$2,899,368	\$0	\$0	\$835,411	\$0	\$89,260	O.K.
18	Factor	1.000000		0.758195	0.000000	0.000000	0.218463	0.000000	0.023342	O.K.
19										
20	Sum: Sw., Trans., Other	\$924,871	17	\$0	\$0	\$0	\$835,411	\$0	\$89,260	O.K.
21	Factor	1.000000		0.000000	0.000000	0.000000	0.903468	0.000000	0.096532	O.K.
22										
23	Central Office Equipment	\$774,097	L70	\$457,143	\$0	\$0	\$302,872	\$0	\$14,082	O.K.
24	Info. Orig./Term. Eqpt.	1,665	L78	1,665	0	0	0	0	0	O.K.
25	C&WF, Excl. Exch. Message	607,717	L117-83	0	0	0	532,539	0	75,178	O.K.
26										
27	Total	\$1,383,479		\$458,808	\$0	\$0	\$835,411	\$0	\$89,260	O.K.
28	Factor	1.000000		0.331634	0.000000	0.000000	0.603848	0.000000	0.064519	O.K.
29										
30	General Support Facilities	\$290,737	L25	\$96,418	\$0	\$0	\$175,561	\$0	\$18,758	O.K.
31	Central Office Equipment	774,097	13	457,143	0	0	302,872	0	14,082	O.K.
32	Info. Orig./Term. Eqpt.	1,665	14	1,665	0	0	0	0	0	O.K.
33	C&W Facilities	3,048,277	15	2,440,560	0	0	532,539	0	75,178	O.K.
34	Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.
35										
36	Total	\$4,114,777		\$2,995,786	\$0	\$0	\$1,010,972	\$0	\$108,018	O.K.
37	Factor	1.000000		0.728056	0.000000	0.000000	0.245693	0.000000	0.026251	O.K.
38										
39	Sum: Com. Ln., Sw., Trans.	\$4,006,759	36	\$2,995,786	\$0	\$0	\$1,010,972	\$0	\$0	O.K.
40	Factor	1.000000		0.747683	0.000000	0.000000	0.252317	0.000000	0.000000	O.K.
41										
42	COE Cat. 2 Factor	1.000000	Direct	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	O.K.
43	IOT Cat. 1 Factor	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
44										
45	Total TPIS	\$4,114,777	K26	\$2,995,786	\$0	\$0	\$1,010,972	\$0	\$108,018	O.K.
46	Factor	1.000000		0.728056	0.000000	0.000000	0.245693	0.000000	0.026251	O.K.

WEST RIVER COOPERATIVE TELEPHONE COMPANY

***** 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 Equiv. 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 "BIG THREE" Expenses	\$260,231	O171	\$89,634	\$0	\$0	\$114,722	\$46,519	\$9,356	O.K.	
64 Factor	1.000000		0.344439	0.000000	0.000000	0.440848	0.178760	0.035953		(0)
65										
66 Net Investment	\$2,221,365	J13	\$1,642,001	\$0	\$0	\$519,929	\$0	\$59,435	O.K.	
67 Factor	1.000000		0.739186	0.000000	0.000000	0.234059	0.000000	0.026756	O.K.	

WEST RIVER COOPERATIVE TELEPHONE COMPANY

***** 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.	\$820	N37	\$597	\$0	\$0	\$201	\$0	\$22	O.K.
16 Network Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
17									
18 Total Network Support Exp.	\$820		\$597	\$0	\$0	\$201	\$0	\$22	O.K.
19									
20 General Support, Alloc.	\$21,335	N30	\$7,075	\$0	\$0	\$12,883	\$0	\$1,376	O.K.
21 General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
22									
23 Total General Support Exp.	\$21,335		\$7,075	\$0	\$0	\$12,883	\$0	\$1,376	O.K.
24									
25 Central Office Eq., Alloc.	\$25,117	N31	\$14,833	\$0	\$0	\$9,827	\$0	\$457	O.K.
26 Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O.K.
27									
28 Total COE Exp.	\$25,117		\$14,833	\$0	\$0	\$9,827	\$0	\$457	O.K.
29									
30 Cust. Premises Equip.	\$0	L76	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31 Other IOT	0	N43	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.	\$61,592	N33	\$49,313	\$0	\$0	\$10,760	\$0	\$1,519	O.K.
37 Cable & Wire, Direct	25,001	Direct	0	0	0	25,001	0	0	O.K.
38									
39 Total C&WF Exp.	\$86,593		\$49,313	\$0	\$0	\$35,761	\$0	\$1,519	O.K.
40									
41 TOTAL PLT. SPEC. OPER. EXP.	\$133,865		\$71,818	\$0	\$0	\$58,673	\$0	\$3,374	O.K.
42									
43 TOTAL PLT. SPEC., ex SUPPORT	\$111,710		\$64,145	\$0	\$0	\$45,588	\$0	\$1,976	O.K.

WEST RIVER COOPERATIVE TELEPHONE COMPANY

***** 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.	\$75	N18	\$57	\$0	\$0	\$16	\$0	\$2	O.K.
60	Oth. Plt. and Equip., Direct	0	Direct	0	0	0	0	0	0	O.K.
61										
62	Total Oth. Plt. & Equip.	\$75		\$57	\$0	\$0	\$16	\$0	\$2	O.K.
63										
64	Network Operations, Alloc.	\$22,166	N18	\$16,806	\$0	\$0	\$4,842	\$0	\$517	O.K.
65	Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66										
67	Total Network Oper. Exp.	\$22,166		\$16,806	\$0	\$0	\$4,842	\$0	\$517	O.K.
68										
69	Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70										
71	Depr., Support Assets	\$18,409	L23	\$6,105	\$0	\$0	\$11,116	\$0	\$1,188	O.K.
72	Depr., COE Switching	0	L44	0	0	0	0	0	0	O.K.
73	Depr., COE Operator	0	L32	0	0	0	0	0	0	O.K.
74	Depr., COE Transmission	47,044	L68	27,782	0	0	18,406	0	856	O.K.
75	Depr., IOT Equipment	111	L78	111	0	0	0	0	0	O.K.
76	Depr., C&W Facilities	142,867	L117	114,385	0	0	24,959	0	3,523	O.K.
77	Depr., PHFU	0	L147	0	0	0	0	0	0	O.K.
78										
79	Total Depreciation Expense	\$208,432		\$148,383	\$0	\$0	\$54,482	\$0	\$5,567	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.	\$208,432		\$148,383	\$0	\$0	\$54,482	\$0	\$5,567	O.K.
89										
90	TOTAL NON-SPEC. OPER. EXP.	\$230,673		\$165,245	\$0	\$0	\$59,341	\$0	\$6,086	O.K.

WEST RIVER COOPERATIVE TELEPHONE COMPANY

	Part 36	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	IntraLATA Total								
***** FCC PART 69 ***** Operating Expenses and Taxes									
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
104 CUSTOMER OPERATIONS EXPENSE:									
105									
106 Marketing, Allocable	\$1,065	N37	\$775	\$0	\$0	\$262	\$0	\$28	O.K.
107 Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108									
109 Total Marketing Expense	\$1,065		\$775	\$0	\$0	\$262	\$0	\$28	O.K.
110									
111 Operator Service, Alloc.	\$0	N61	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112 Operator Service, Direct	0	Direct	0	0	0	0	0	0	O.K.
113									
114 Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
115									
116 Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
117 Alphabetical Directory	0	(F)	0	0	0	0	0	0	O.K.
118 Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119									
120 Total Directory	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
121									
122 Bus. Ofc., EU Presubscription	0	N40	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
123 Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
124 Bus. Ofc., EU Access PL & All Other	0	(H)	0	0	0	0	0	0	O.K.
125 Bus. Ofc., EU Message	5,500	(H)	0	0	0	0	5,500	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	237	N40	177	0	0	60	0	0	O.K.
129 Bus. Ofc., IX Billing and Collection	9	(H)	0	0	0	0	9	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	\$5,746		\$177	\$0	\$0	\$60	\$5,509	\$0	O.K.
134									
135 Cust. Serv., Msg. Process	\$25,017	(H)	0	0	0	0	25,017	0	O.K.
136 Cust. Serv., Other B&C	15,599	(H)	0	0	0	0	15,599	0	O.K.
137 Cust. Serv., CABS	56,304	N21	0	0	0	50,869	0	5,435	O.K.
138 Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139									
140 Total Customer Service	\$96,920		\$0	\$0	\$0	\$50,869	\$40,616	\$5,435	O.K.
141									
142 Total BO, CS, OS, Dir.	\$102,666		\$177	\$0	\$0	\$50,929	\$46,125	\$5,435	O.K.

WEST RIVER COOPERATIVE TELEPHONE COMPANY

***** 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)		
158 Other Cust. Serv., Alloc.	\$0	142	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
159 Other Cust. Serv., Direct	394	Direct	0	0	0	0	394	0	0	O.K.
160										
161 Total Other Cust. Serv.	\$394		\$0	\$0	\$0	\$0	\$394	\$0	\$0	O.K.
162										
163 TOTAL CUSTOMER OPER. EXP.	\$104,125		\$953	\$0	\$0	\$51,191	\$46,519	\$5,463	\$0	O.K.
164										
165 "BIG-THREE" EXPENSES:										
166										
167 Total Plt. Specific Exp.	\$133,865	41	\$71,818	\$0	\$0	\$58,673	\$0	\$3,374	\$0	O.K.
168 Total Plt Non-specific Exp.	22,241	62 + 67 + 69	16,863	0	0	4,859	0	519	0	O.K.
169 Total Customer Operations	104,125	163	953	0	0	51,191	46,519	5,463	0	O.K.
170										
171 TOTAL "BIG THREE" EXPENSES	\$260,231		\$89,634	\$0	\$0	\$114,722	\$46,519	\$9,356	\$0	O.K.
172										
173 CORPORATE OPERATIONS EXPENSE:										
174										
175 Exec. and Planning, Alloc.	\$50,812	N64	\$17,502	\$0	\$0	\$22,400	\$9,083	\$1,827	\$0	O.K.
176 Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	0	O.K.
177										
178 Total Exec. and Planning	\$50,812		\$17,502	\$0	\$0	\$22,400	\$9,083	\$1,827	\$0	O.K.
179										
180 Admin. & General, Allocable	\$74,309	N64	\$25,595	\$0	\$0	\$32,759	\$13,283	\$2,672	\$0	O.K.
181 Admin. & General, Direct	9,000	Direct	4,500	0	0	4,500	0	0	0	O.K.
182										
183 Total Admin. and Gen.	\$83,309		\$30,095	\$0	\$0	\$37,259	\$13,283	\$2,672	\$0	O.K.
184										
185 TOTAL CORPORATE OPERATIONS	\$134,121		\$47,596	\$0	\$0	\$59,659	\$22,367	\$4,498	\$0	O.K.
186										
187 NON-INCOME TAXES:										
188										
189 Non-income Taxes, Allocable	\$930	N37	\$677	\$0	\$0	\$228	\$0	\$24	\$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	\$930		\$677	\$0	\$0	\$228	\$0	\$24	\$0	O.K.
194										
195 TOTAL OPER. EXP. AND TAXES	\$603,713		\$286,289	\$0	\$0	\$229,092	\$68,886	\$19,446	\$0	O.K.

WEST RIVER COOPERATIVE TELEPHONE COMPANY

***** 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	\$653,294	Q52	\$493,006	\$0	\$0	\$150,328	\$0	\$9,960	O.K.	
14 Rate of Return	10.00%	B19	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	O.K.	
15										
16 Return on Rate Base	\$65,329		\$49,301	\$0	\$0	\$15,033	\$0	\$996	O.K.	
17										
18 AFUDC	(\$410)	T37	(304)	0	0	(99)	0	(6)	O.K.	
19 ITC Amortization	0	T37	0	0	0	0	0	0	O.K.	
20 Other Return Adjustments	0	Direct	0	0	0	0	0	0	O.K.	
21										
22 Net Return	\$64,920		\$48,996	\$0	\$0	\$14,934	\$0	\$990	O.K.	
23										
24 Interest Expense	\$0	T67	0	0	0	0	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	\$64,920		\$48,996	\$0	\$0	\$14,934	\$0	\$990	O.K.	
30										
31 State Income Taxes	\$0	29	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
32 Federal Income Taxes	0	29	0	0	0	0	0	0	O.K.	
33 Operating Expenses and Taxes	161,964	U195	84,284	0	0	49,122	26,299	2,259	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	227,294	16+31+32+33	133,584	0	0	64,155	26,299	3,256	O.K.	
38										
39										
40 Gross Receipts Tax	7,018	37	4,124	0	0	1,981	812	101	O.K.	
41										
42										
43 TOTAL REVENUE REQUIREMENT	\$233,902		\$137,404	\$0	\$0	\$66,037	\$27,111	\$3,350	O.K.	
44										

WEST RIVER COOPERATIVE TELEPHONE COMPANY

***** 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	\$85,560	R25	\$30,001	\$0	\$0	\$52,319	\$0	\$3,241	O.K.	
14										
15 Central Office Equipment	\$226,786	R70	\$137,222	\$0	\$0	\$87,217	\$0	\$2,347	O.K.	
16 Info. Term./Orig. Equipment	500	R78	500	0	0	0	0	0	O.K.	
17 Cable and Wire Facilities	898,080	R117	732,592	0	0	152,958	0	12,530	O.K.	
18										
19 Total COE, IOT, C&WF	\$1,125,366		\$870,314	\$0	\$0	\$240,175	\$0	\$14,877	O.K.	
20										
21 Total Tangible Assets	\$0	R141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
22										
23 Total Tele. Plt. ex Intang.	\$1,210,926		\$900,315	\$0	\$0	\$292,494	\$0	\$18,117	O.K.	
24 Total Intangible Assets	0	R144	0	0	0	0	0	0	O.K.	
25										
26 Total Plant In Service	\$1,210,926		\$900,315	\$0	\$0	\$292,494	\$0	\$18,117	O.K.	
27 Total Plt. Held Future Use	0	R147	0	0	0	0	0	0	O.K.	
28 Total ST PUC	0	R163	0	0	0	0	0	0	O.K.	
29 Total LT PUC	22,048	R164	16,393	0	0	5,326	0	330	O.K.	
30 Total Tel. Plt. Adjust.	0	R169	0	0	0	0	0	0	O.K.	
31										
32 TOTAL TELEPHONE PLANT	\$1,232,975		\$916,708	\$0	\$0	\$297,820	\$0	\$18,447	O.K.	
33										
34 less:										
35 Accum. Depr., Plt. in Serv.	591,272	S23	432,320	0	0	150,292	0	8,660	O.K.	
36 Accum. Depr. PHFU	0	S27	0	0	0	0	0	0	O.K.	
37 Accum. Amort. Tangible Plt.	0	S28	0	0	0	0	0	0	O.K.	
38 Accum. Amort. Intangibles	0	S29	0	0	0	0	0	0	O.K.	
39 Accum. Amort. Other	0	S30	0	0	0	0	0	0	O.K.	
40 Accum. Def. Inc. Taxes, Net	0	S47	0	0	0	0	0	0	O.K.	
41										
42 plus:										
43 Other Assets	0	Direct	0	0	0	0	0	0	O.K.	
44										
45 NET TELEPHONE PLANT	\$641,703		\$484,388	\$0	\$0	\$147,528	\$0	\$9,787	O.K.	
46 plus:										
47 Class B RTB Stock	0	R171	0	0	0	0	0	0	O.K.	
48 Materials and Supplies	7,467	R173	5,551	0	0	1,804	0	112	O.K.	
49 Cash Working Capital	4,125	R175	3,067	0	0	996	0	62	O.K.	
50 Equal Access Investment	0	R177	0	0	0	0	0	0	O.K.	
51										
52 NET INVESTMENT	\$653,294		\$493,006	\$0	\$0	\$150,328	\$0	\$9,960	O.K.	
53										

WEST RIVER COOPERATIVE TELEPHONE COMPANY

***** 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)	
13 LAND AND SUPPORT ASSETS:									
14									
15 Land Assets, Message	\$512	T28	\$180	\$0	\$0	\$313	\$0	\$19	O.K.
16 Land Assets, Private Line	0	T28	0	0	0	0	0	0	O.K.
17									
18 Total Land Assets	\$512		\$180	\$0	\$0	\$313	\$0	\$19	O.K.
19									
20 Support Assets, Message	83,924	T28	\$29,427	\$0	\$0	\$51,318	\$0	\$3,179	O.K.
21 Support Assets, Private Line	1,124	T28	394	0	0	687	0	43	O.K.
22									
23 Total Support Assets	\$85,048		\$29,821	\$0	\$0	\$52,006	\$0	\$3,221	O.K.
24									
25 Total Land and Supp. Assets	\$85,560		\$30,001	\$0	\$0	\$52,319	\$0	\$3,241	O.K.
26									
27 CENTRAL OFFICE EQUIPMENT:									
28									
29 Operator Sys., DA	\$0	(F)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30 Operator Sys., Other	0	(I)	0	0	0	0	0	0	O.K.
31									
32 Total Operator Systems	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33									
34 Tandem Switching	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35 Tandem Assigned	0	Direct	0	0	0	0	0	0	O.K.
36									
37 Total Tandem Switching	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
38									
39 Local Switching	\$0	(E)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40 Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41									
42 Total Local Switching	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
43									
44 Total Switching	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

WEST RIVER COOPERATIVE TELEPHONE COMPANY

***** 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)		
58	COE Exch. Trunk	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59	COE Exch. Line - Message	(D)	137,222	0	0	0	0	0	0	O.K.
60	COE Exch. Line - PL etc.	(I)	2,347	0	0	0	0	2,347	0	O.K.
61	COE Exch. Line - Assigned	Direct	0	0	0	0	0	0	0	O.K.
62	COE Interexchange, Message	(G)	43,379	0	0	43,379	0	0	0	O.K.
63	COE Interexchange, PL	(I)	0	0	0	0	0	0	0	O.K.
64	COE Interexchange, Assigned	(G)	0	0	0	0	0	0	0	O.K.
65	COE H/R Message	(G)	43,838	0	0	43,838	0	0	0	O.K.
66	COE H/R Assigned	Direct	0	0	0	0	0	0	0	O.K.
67										
68	Total COE Transmission		\$226,786	\$137,222	\$0	\$87,217	\$0	\$2,347		O.K.
69										
70	Total Central Office Equip.		\$226,786	\$137,222	\$0	\$87,217	\$0	\$2,347		O.K.
71										
72	IOT EQUIPMENT:									
73										
74	Public Telephone	T43	\$500	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
75	Coinless Pay Phone	(D)	0	0	0	0	0	0	0	O.K.
76	Customer Premises Equipment	T60	0	0	0	0	0	0	0	O.K.
77										
78	Total IOT Equipment		\$500	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
79										
80	CABLE AND WIRE FACILITIES:									
81										
82	Exchange PL and WATS	(I)	\$12,530	\$0	\$0	\$0	\$0	\$12,530	0	O.K.
83	Exchange Message	(D)	732,592	0	0	0	0	0	0	O.K.
84	Exchange Assigned	Direct	0	0	0	0	0	0	0	O.K.
85										
86	Total Exchange Line C&WF		\$745,122	\$732,592	\$0	\$0	\$0	\$12,530	0	O.K.
87										
88	Exchange Trunk, Message	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
89	Exchange Trunk, PL	Direct	0	0	0	0	0	0	0	O.K.
90										
91	Total Exchange Trunk C&WF		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
92										
93	Interexchange Message	(G)	\$71,199	\$0	\$0	\$71,199	\$0	\$0	0	O.K.
94	Interexchange PL, WATS	(I)	0	0	0	0	0	0	0	O.K.
95	Interexchange Assigned	(G)	0	0	0	0	0	0	0	O.K.
96										
97	Total Interexchange C&WF		\$71,199	\$0	\$0	\$71,199	\$0	\$0	\$0	O.K.

WEST RIVER COOPERATIVE TELEPHONE COMPANY

***** 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	\$81,759	(G)	\$0	\$0	\$0	\$81,759	\$0	\$0	\$0	O.K.
112 H/R C&WF, WATS	0	(I)	0	0	0	0	0	0	0	O.K.
113 H/R C&WF, Assigned	0	Direct	0	0	0	0	0	0	0	O.K.
114										
115 Total Host/Remote C&WF	\$81,759		\$0	\$0	\$0	\$81,759	\$0	\$0	\$0	O.K.
116										
117 Total Cable and Wire Facil.	\$898,080		\$732,592	\$0	\$0	\$152,958	\$0	\$12,530	\$0	O.K.
118										
119 TANGIBLE ASSETS:										
120										
121 Land and Support Leases	\$0	T28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
122										
123 COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124 COE Tandem Switching Leases	0	34	0	0	0	0	0	0	0	O.K.
125 COE Local Switching Leases	0	39	0	0	0	0	0	0	0	O.K.
126 COE Transmission Leases	0	68	0	0	0	0	0	0	0	O.K.
127										
128 Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
129										
130 IOT Equipment Leases	\$0	78	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
131										
132 C&WF Leases	\$0	117	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
133										
134 Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
135										
136 Leasehold Impr., Alloc.	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
137 Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	0	O.K.
138										
139 Total Leasehold Improvementsa	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
140										
141 Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
142										
143										
144 TOTAL INTANGIBLE ASSETS	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
145										
146										
147 PROPERTY HELD FOR FUTURE US	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

WEST RIVER COOPERATIVE TELEPHONE COMPANY

***** 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	22,048	T46	16,393	0	0	5,326	0	330	O.K.
165										
166	Total Plt. Under Const.	\$22,048		\$16,393	\$0	\$0	\$5,326	\$0	\$330	O.K.
167										
168										
169	TELEPHONE PLANT ADJUSTMENT	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170										
171	CLASS B RTB STOCK	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172										
173	MATERIALS AND SUPPLIES	\$7,467	T37	\$5,551	\$0	\$0	\$1,804	\$0	\$112	O.K.
174										
175	CASH WORKING CAPITAL	\$4,125	T37	\$3,067	\$0	\$0	\$996	\$0	\$62	O.K.
176										
177	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

WEST RIVER COOPERATIVE TELEPHONE COMPANY

***** FCC PART 69 *****										
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	\$39,987	T28	\$14,021	\$0	\$0	\$24,451	\$0	\$1,515	O.K.
16	COE Switching	0	R44	0	0	0	0	0	0	O.K.
17	COE Operator	0	R32	0	0	0	0	0	0	O.K.
18	COE Transmission	149,502	R68	90,460	0	0	57,495	0	1,547	O.K.
19	IOT Equipment	500	R78	500	0	0	0	0	0	O.K.
20	Cable and Wire Facilities	401,283	R117	327,339	0	0	68,345	0	5,599	O.K.
21	Other Plant	0	T37	0	0	0	0	0	0	O.K.
22										
23	Total Accum. Depr., TPIS	\$591,272		\$432,320	\$0	\$0	\$150,292	\$0	\$8,660	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.	\$591,272		\$432,320	\$0	\$0	\$150,292	\$0	\$8,660	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.

WEST RIVER COOPERATIVE TELEPHONE COMPANY

***** 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	\$226,786	R70	\$137,222	\$0	\$0	\$87,217	\$0	\$2,347	O.K.
14	Info. Orig./Term. Eqpt.	500	R78	500	0	0	0	0	0	O.K.
15	C&W Facilities	898,080	R117	732,592	0	0	152,958	0	12,530	O.K.
16										
17	Total	\$1,125,366		\$870,314	\$0	\$0	\$240,175	\$0	\$14,877	O.K.
18	Factor	1.000000		0.773361	0.000000	0.000000	0.213420	0.000000	0.013219	O.K.
19										
20	Sum: Sw., Trans., Other	\$255,052	17	\$0	\$0	\$0	\$240,175	\$0	\$14,877	O.K.
21	Factor	1.000000		0.000000	0.000000	0.000000	0.941672	0.000000	0.058328	O.K.
22										
23	Central Office Equipment	\$226,786	R70	\$137,222	\$0	\$0	\$87,217	\$0	\$2,347	O.K.
24	Info. Orig./Term. Eqpt.	500	R78	500	0	0	0	0	0	O.K.
25	C&WF, Excl. Exch. Message	165,488	R117-83	0	0	0	152,958	0	12,530	O.K.
26										
27	Total	\$392,774		\$137,722	\$0	\$0	\$240,175	\$0	\$14,877	O.K.
28	Factor	1.000000		0.350640	0.000000	0.000000	0.611484	0.000000	0.037876	O.K.
29										
30	General Support Facilities	\$85,560	R25	\$30,001	\$0	\$0	\$52,319	\$0	\$3,241	O.K.
31	Central Office Equipment	226,786	13	137,222	0	0	87,217	0	2,347	O.K.
32	Info. Orig./Term. Eqpt.	500	14	500	0	0	0	0	0	O.K.
33	C&W Facilities	898,080	15	732,592	0	0	152,958	0	12,530	O.K.
34	Equal Access Investment	0	R177	0	0	0	0	0	0	O.K.
35										
36	Total	\$1,210,926		\$900,315	\$0	\$0	\$292,494	\$0	\$18,117	O.K.
37	Factor	1.000000		0.743493	0.000000	0.000000	0.241546	0.000000	0.014962	O.K.
38										
39	Sum: Com. Ln., Sw., Trans.	\$1,192,809	36	\$900,315	\$0	\$0	\$292,494	\$0	\$0	O.K.
40	Factor	1.000000		0.754786	0.000000	0.000000	0.245214	0.000000	0.000000	O.K.
41										
42	COE Cat. 2 Factor	1.000000	Direct	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	O.K.
43	IOT Cat. 1 Factor	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
44										
45	Total TPIS	\$1,210,926	Q26	\$900,315	\$0	\$0	\$292,494	\$0	\$18,117	O.K.
46	Factor	1.000000		0.743493	0.000000	0.000000	0.241546	0.000000	0.014962	O.K.

WEST RIVER COOPERATIVE TELEPHONE COMPANY

***** 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 Equiv. 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	\$68,037	U171	\$26,758	\$0	\$0	\$22,556	\$17,828	\$895		O.K.
64 Factor	1.000000		0.393288	0.000000	0.000000	0.331526	0.262033	0.013160		(0)
65										
66 Net Investment	653,294	P13	493,006	0	0	150,328	0	9,960		O.K.
67 Factor	1.000000		0.754646	0.000000	0.000000	0.230107	0.000000	0.015246		O.K.

WEST RIVER COOPERATIVE TELEPHONE COMPANY

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 InterLATA	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	Total		(D)	(E)	(F)	(G)	(H)	(I)	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 PLANT SPEC. OPER. EXPENSE:									
14									
15 Network Support, Alloc.	\$241	T37	\$179	\$0	\$0	\$58	\$0	\$4	O.K.
16 Network Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
17									
18 Total Network Support Exp.	\$241		\$179	\$0	\$0	\$58	\$0	\$4	O.K.
19									
20 General Support, Alloc.	\$6,279	T30	\$2,201	\$0	\$0	\$3,839	\$0	\$238	O.K.
21 General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
22									
23 Total General Support Exp.	\$6,279		\$2,201	\$0	\$0	\$3,839	\$0	\$238	O.K.
24									
25 Central Office Eq., Alloc.	\$7,358	T31	\$4,452	\$0	\$0	\$2,830	\$0	\$76	O.K.
26 Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O.K.
27									
28 Total COE Exp.	\$7,358		\$4,452	\$0	\$0	\$2,830	\$0	\$76	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.	\$18,146	T33	\$14,802	\$0	\$0	\$3,091	\$0	\$253	O.K.
37 Cable & Wire, Direct	7,505	Direct	0	0	0	7,505	0	0	O.K.
38									
39 Total C&WF Exp.	\$25,651		\$14,802	\$0	\$0	\$10,596	\$0	\$253	O.K.
40									
41 TOTAL PLT. SPEC. OPER. EXP.	\$39,529		\$21,636	\$0	\$0	\$17,323	\$0	\$571	O.K.
42									
43 TOTAL PLT. SPEC., ex SUPPORT	\$33,010		\$19,255	\$0	\$0	\$13,426	\$0	\$329	O.K.

WEST RIVER COOPERATIVE TELEPHONE COMPANY

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
57 NON-SPECIFIC OPER. EXP.:									
58									
59 Oth. Plt. and Equip., Alloc.	\$22	T18	\$17	\$0	\$0	\$5	\$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.	\$22		\$17	\$0	\$0	\$5	\$0	\$0	O.K.
63									
64 Network Operations, Alloc.	\$6,523	T18	\$5,045	\$0	\$0	\$1,392	\$0	\$86	O.K.
65 Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66									
67 Total Network Oper. Exp.	\$6,523		\$5,045	\$0	\$0	\$1,392	\$0	\$86	O.K.
68									
69 Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70									
71 Depr., Support Assets	\$5,418	R23	\$1,900	\$0	\$0	\$3,313	\$0	\$205	O.K.
72 Depr., COE Switching	0	R44	0	0	0	0	0	0	O.K.
73 Depr., COE Operator	0	R32	0	0	0	0	0	0	O.K.
74 Depr., COE Transmission	13,782	R68	8,339	0	0	5,300	0	143	O.K.
75 Depr., IOT Equipment	33	R78	33	0	0	0	0	0	O.K.
76 Depr., C&W Facilities	42,091	R117	34,335	0	0	7,169	0	587	O.K.
77 Depr., PHFU	0	R147	0	0	0	0	0	0	O.K.
78									
79 Total Depreciation Expense	\$61,325		\$44,608	\$0	\$0	\$15,782	\$0	\$935	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.	\$61,325		\$44,608	\$0	\$0	\$15,782	\$0	\$935	O.K.
89									
90 TOTAL NON-SPEC. OPER. EXP.	\$67,870		\$49,669	\$0	\$0	\$17,179	\$0	\$1,022	O.K.

WEST RIVER COOPERATIVE TELEPHONE COMPANY

***** 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	\$81	T37	\$60	\$0	\$0	\$20	\$0	\$1	O.K.
107 Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108									
109 Total Marketing Expense	\$81		\$60	\$0	\$0	\$20	\$0	\$1	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	0	(F)	0	0	0	0	0	0	O.K.
118 Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119									
120 Total Directory	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
121									
122 Bus. 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	0	(H)	0	0	0	0	0	0	O.K.
125 Bus. Ofc., EU Message	428	(H)	0	0	0	0	428	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	\$428		\$0	\$0	\$0	\$0	\$428	\$0	O.K.
134									
135 Cust. Serv., Msg. Process	\$1,801	(H)	0	0	0	0	1,801	0	O.K.
136 Cust. Serv., Other B&C	15,599	(H)	0	0	0	0	15,599	0	O.K.
137 Cust. Serv., CABS	4,053	T21	0	0	0	3,816	0	236	O.K.
138 Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139									
140 Total Customer Service	\$21,453		\$0	\$0	\$0	\$3,816	\$17,400	\$236	O.K.
141									
142 Total BO, CS, OS, Dir.	\$21,881		\$0	\$0	\$0	\$3,816	\$17,828	\$236	O.K.

WEST RIVER COOPERATIVE TELEPHONE COMPANY

		Part 36 InterLATA Total								
***** FCC PART 69 ***** Operating Expenses and Taxes		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other		
158	Other Cust. Serv., Alloc.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
159	Other Cust. Serv., Direct	0	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	TOTAL CUSTOMER OPER. EXP.	\$21,962	\$60	\$0	\$0	\$3,836	\$17,828	\$238	\$0	O.K.
163										
164	"BIG-THREE" EXPENSES:									
165	Total Plt. Specific Exp.	\$39,529	\$21,636	\$0	\$0	\$17,323	\$0	\$571	\$0	O.K.
166	Total Plt Non-specific Exp.	6,546	5,062	0	0	1,397	0	87	0	O.K.
167	Total Customer Operations	21,962	60	0	0	3,836	17,828	238	0	O.K.
168										
169	TOTAL "BIG THREE" EXPENSES	\$68,037	\$26,758	\$0	\$0	\$22,556	\$17,828	\$895	\$0	O.K.
170										
171	CORPORATE OPERATIONS EXPENSE:									
172	Exec. and Planning, Alloc.	\$13,129	\$5,163	T64	\$0	\$4,353	\$3,440	\$173	\$0	O.K.
173	Exec. and Planning, Direct	0	0	Direct	0	0	0	0	0	O.K.
174										
175	Total Exec. and Planning	\$13,129	\$5,163	T64	\$0	\$4,353	\$3,440	\$173	\$0	O.K.
176	Admin. & General, Allocable	\$19,200	\$7,551	T64	\$0	\$6,365	\$5,031	\$253	\$0	O.K.
177	Admin. & General, Direct	0	0	Direct	0	0	0	0	0	O.K.
178										
179	Total Admin. and Gen.	\$19,200	\$7,551	T64	\$0	\$6,365	\$5,031	\$253	\$0	O.K.
180										
181	TOTAL CORPORATE OPERATIONS	\$32,329	\$12,715	\$0	\$0	\$10,718	\$8,471	\$425	\$0	O.K.
182										
183	NON-INCOME TAXES:									
184	Non-income Taxes, Allocable	\$274	\$203	T37	\$0	\$66	\$0	\$4	\$0	O.K.
185	Non-income Taxes, Direct	0	0	Direct	0	0	0	0	0	O.K.
186										
187	Total Non-income Taxes	\$274	\$203	T37	\$0	\$66	\$0	\$4	\$0	O.K.
188										
189	TOTAL OPER. EXP. AND TAXES	\$161,964	\$84,284	\$0	\$0	\$49,122	\$26,299	\$2,259	\$0	O.K.
190										
191										
192										
193										
194										
195										

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME WEST RIVER COOPERATIVE TELEPHONE COMPANY
 PERIOD ADDRESSED ENDING DECEMBER 31, 2001
 RUN DATE AND TIME 23-May-2002 04:43:24 PM

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	10,454	---	---	---	---	---	---	---
22 Land, Direct	0	---	0	0	0	0	0	0
23 Motor Vehicles	393,286	---	---	---	---	---	---	---
24 Aircraft	0	---	---	---	---	---	---	---
25 Special Purpose Vehicles	0	---	---	---	---	---	---	---
26 Garage Work Equipment	0	---	---	---	---	---	---	---
27 Other Work Equipment	432,566	---	---	---	---	---	---	---
28 Buildings, Allocable	854,171	---	---	---	---	---	---	---
29 Buildings, Direct	0	---	0	0	0	0	0	0
30 Furniture	7,127	---	---	---	---	---	---	---
31 Office Equipment	48,362	---	---	---	---	---	---	---
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	0	0
37 CAT 2 Tandem Sw. Allocable	0	---	---	---	---	---	---	---
38 CAT 2 Tandem Sw. Direct	0	---	0	0	0	0	0	0
39 CAT 3 Local Sw. Allocable	3,025,636	---	---	---	---	---	---	---
40 CAT 3 Local Sw. Direct	0	---	0	0	0	0	0	0
41 CAT 4.12 Exchange Trunk	46,048	---	---	---	---	---	---	---
42 CAT 4.12 Exch. Tr. Direct	0	---	0	0	0	0	0	0
43 CAT 4.13 Exch. Ln. Msg., PL & WATS	2,457,256	---	---	---	---	---	---	---
44 Reserved	0	---	---	---	---	---	---	---
45 CAT 4.13 Direct	0	---	0	0	0	0	0	0
46 CAT 4.23 Message, PL & WATS	605,620	---	---	---	---	---	---	---
47 Reserved	0	---	---	---	---	---	---	---
48 CAT 4.23 Direct	50,994	---	50,994	0	0	0	0	0
49 CAT 4.3 H/R Message	866,082	---	---	---	---	---	---	---
50 CAT 4.3 WATS	0	---	0	0	0	0	0	0
51 CAT 4.3 Direct	0	---	0	0	0	0	0	0
52 CAT 1 Other IOT Equipment	8,661	---	---	---	---	---	---	---
53 CAT 1 Coinless Pay Phones	0	---	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

WEST RIVER COOPERATIVE TELEPHONE COMPANY
ENDING DECEMBER 31, 2001

		Intrastate									
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE		
***** FCC PART 36 *****	(A)				(B)	(C)	(D)	InterLATA		IntraLATA	InterLATA
70	CAT 2 CP Equipment	0	--	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	13,118,618	--	--	--	--	--	--	--	--	--
74	Other CAT 1 C&WF	0	--	0	0	0	0	0	0	0	0
75	CAT 2 C&WF	122,797	--	--	--	--	--	--	--	--	--
76	CAT 2 C&WF, Wideband	0	--	0	0	0	0	0	0	0	0
77	CAT 3 Joint Message & PL/WATS	994,014	--	--	--	--	--	--	--	--	--
78	Reserved	0	--	--	--	--	--	--	--	--	--
79	CAT 3 Direct	0	--	0	0	0	0	0	0	0	0
80	CAT 4 Message	1,615,280	--	--	--	--	--	--	--	--	--
81	CAT 4 WATS	0	--	0	0	0	0	0	0	0	0
82	CAT 4 Direct	53,498	--	53,498	0	0	0	0	0	0	0
83	Allocable Support Leases	0	--	--	--	--	--	--	--	--	--
84	Direct Support Leases	0	--	0	0	0	0	0	0	0	0
85	COE Operator	0	--	--	--	--	--	--	--	--	--
86	COE Tandem Switch	0	--	--	--	--	--	--	--	--	--
87	COE Local Switch	0	--	--	--	--	--	--	--	--	--
88	COE Transmission	0	--	--	--	--	--	--	--	--	--
89	COE Direct	0	--	0	0	0	0	0	0	0	0
90	IOT Leases	0	--	0	0	0	0	0	0	0	0
91	C&WF Leases	0	--	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	0
97	Leasehold Imp. C&WF	0	--	0	0	0	0	0	0	0	0
98	Leasehold Imp. Other	0	--	0	0	0	0	0	0	0	0
99	Allocable Acct. No. 2690	0	--	--	--	--	--	--	--	--	--
100	Direct Acct. No. 2690	0	--	0	0	0	0	0	0	0	0
101	Materials and Supplies	132,229	--	--	--	--	--	--	--	--	--
102	RTB Stock	0	--	--	--	--	--	--	--	--	--
103	Tele. Plt. Adjust. - Alloc.	0	--	--	--	--	--	--	--	--	--
104	Tele. Plt. Adjust. - Direct	0	--	0	0	0	0	0	0	0	0
105	Other Assets, Net	0	--	0	0	0	0	0	0	0	0
106	Other Liab., Def. Cr., Net	0	--	0	0	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

WEST RIVER COOPERATIVE TELEPHONE COMPANY
ENDING DECEMBER 31, 2001

		Intrastate								
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
***** FCC PART 36 *****	(A)				(B)	(C)	(D)	InterLATA		IntraLATA
123	TPUC -- Short Term, Alloc.	0	--	--	--	--	--	--	--	--
124	TPUC -- Short Term, Direct	0	--	0	0	0	0	0	0	0
125	TPUC -- Long Term, Alloc.	449,926	--	--	--	--	--	--	--	--
126	TPUC -- Long Term, Direct	0	--	0	0	0	0	0	0	0
127										
128	RESERVES AND DEFERRALS:									
129	Acc. Depr. Support Assets	815,977	--	--	--	--	--	--	--	--
130	Acc. Depr. COE Switching	1,488,919	--	--	--	--	--	--	--	--
131	Acc. Depr. COE Operator	0	--	--	--	--	--	--	--	--
132	Acc. Depr. COE Transmission	2,654,025	--	--	--	--	--	--	--	--
133	Acc. Depr. IOT Equipment	8,661	--	--	--	--	--	--	--	--
134	Acc. Depr. Cable and Wire Facilities	7,106,367	--	--	--	--	--	--	--	--
135	Acc. Depr. Other Plant	0	--	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	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	0
146										
147	OPERATING EXPENSES AND TAXES:									
148	Network Support, Alloc.	4,925	--	--	--	--	--	--	--	--
149	Network Support, Direct	0	--	0	0	0	0	0	0	0
150	General Support, Alloc.	128,121	--	--	--	--	--	--	--	--
151	General Support, Direct	0	--	0	0	0	0	0	0	0
152	Central Office Eq., Alloc.	228,803	--	--	--	--	--	--	--	--
153	Central Office Eq., Direct	0	--	0	0	0	0	0	0	0
154	Cust. Premises Equip.	0	--	--	--	--	--	--	--	--
155	Coinless Pay Phone Exp.	0	--	--	--	--	--	--	--	--
156	Other IOT	0	--	--	--	--	--	--	--	--
157	IOT Direct	0	--	0	0	0	0	0	0	0
158	Cable & Wire, Alloc.	321,352	--	--	--	--	--	--	--	--
159	Cable & Wire, Direct	104,775	--	72,269	7,505	25,001	0	0	0	32,506

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

WEST RIVER COOPERATIVE TELEPHONE COMPANY

ENDING DECEMBER 31, 2001

		Intrastate										
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE			
***** FCC PART 36 *****	(A)				(B)	(C)	(D)	InterLATA		IntraLATA	InterLATA	IntraLATA
176	Oth. Plt. and Equip., Alloc.	449	--	--	--	--	--	--	--	--	--	--
177	Oth. Plt. and Equip., Direct	0	--	0	--	0	--	0	--	0	--	1
178	Network Operations, Alloc.	133,112	--	--	--	--	--	--	--	--	--	--
179	Network Operations, Direct	0	--	0	--	0	--	0	--	0	--	0
180	Total Access Expense	12,634	--	12,634	--	0	--	0	--	0	--	0
181	Depr., Support Assets	110,554	--	--	--	--	--	--	--	--	--	--
182	Depr., COE Switching	245,672	--	--	--	--	--	--	--	--	--	--
183	Depr., COE Operator	0	--	--	--	--	--	--	--	--	--	--
184	Depr., COE Transmission	244,670	--	--	--	--	--	--	--	--	--	--
185	Depr., IOT Equipment	578	--	--	--	--	--	--	--	--	--	--
186	Depr., C&W Facilities	745,402	--	--	--	--	--	--	--	--	--	--
187	Amort., Tangible Assets	0	--	--	--	--	--	--	--	--	--	--
188	Amort., Intangible Assets	0	--	--	--	--	--	--	--	--	--	--
189	Other Amortization	0	--	0	--	0	--	0	--	0	--	0
190	Direct Assigned Amort.	0	--	0	--	0	--	0	--	0	--	0
191	Marketing, Allocable	4,380	--	--	--	--	--	--	--	--	--	--
192	Marketing, Direct	0	--	0	--	0	--	0	--	0	--	0
193	Operator Service, Alloc.	0	--	--	--	--	--	--	--	--	--	--
194	Operator Service, Direct	0	--	0	--	0	--	0	--	0	--	0
195	Classified Directory	0	--	0	--	0	--	0	--	0	--	0
196	Alphabetical Directory	0	--	--	--	--	--	--	--	--	--	--
197	Foreign Directory	0	--	--	--	--	--	--	--	--	--	--
198	Bus. Ofc., EU Presubscription	4,150	--	--	--	--	--	--	--	--	--	--
199	Bus. Ofc., EU MTS & WATS	10,606	--	--	--	--	--	--	--	--	--	--
200	Bus. Ofc., EU Access, P/L & all Other	0	--	--	--	--	--	--	--	--	--	--
201	Bus. Ofc., IXC Special Access	0	--	--	--	--	--	--	--	--	--	--
202	Bus. Ofc., IXC Switched Access	963	--	--	--	--	--	--	--	--	--	--
203	Bus. Ofc., IXC B & C Services	20	--	--	--	--	--	--	--	--	--	--
204	Coin Collect & Admin.	0	--	--	--	--	--	--	--	--	--	--
205	Cust. Svc., Direct	0	--	0	--	0	--	0	--	0	--	0
206	Cust. Serv., Msg. Process	41,989	--	--	--	--	--	--	--	--	--	--
207	Cust. Serv., Other B&C	88,915	--	--	--	--	--	--	--	--	--	--
208	Cust. Serv., CABS	120,714	--	--	--	--	--	--	--	--	--	--
209	Cust. Serv., EU Common Line	6,428	--	6,428	--	0	--	0	--	0	--	0
210	Other Cust. Serv., Alloc.	0	--	--	--	--	--	--	--	--	--	--
211	Other Cust. Serv., Direct	24,140	--	23,746	--	0	--	0	--	394	--	394
212	Exec. and Planning, Alloc.	232,784	--	--	--	--	--	--	--	--	--	--
213	Exec. and Planning, Direct	0	--	0	--	0	--	0	--	0	--	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL
 WEST RIVER COOPERATIVE TELEPHONE COMPANY
 ENDING DECEMBER 31, 2001

	TOTAL COMPANY	Intrastate									
		Message Telephone Service				Private Line					
		InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)	InterLATA (I)	IntraLATA (J)	InterLATA (K)	IntraLATA (L)		
***** FCC PART 36 *****	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
230 Admin. & General, Allocable	340,429	--	--	--	--	--	--	--	--	--	--
231 Admin. & General, Direct	9,000	--	--	0	0	0	9,000	0	0	0	9,000
232 Non-income Taxes, Allocable	5,583	--	--	--	--	--	--	--	--	--	--
233 Non-income Taxes, Direct	236	--	236	0	0	0	0	0	0	0	0
234											
OTHER INCOME STATEMENT:											
235 State Income Tax Rate	0.00%	--	--	--	--	--	--	--	--	--	--
236 Federal Income Tax Rate	0.00%	--	--	--	--	--	--	--	--	--	--
237 Gross Receipts Tax Rate	3.00%	--	--	--	--	--	--	--	--	--	--
238 Rate of Return	10.00%	--	--	--	--	--	--	--	--	--	--
239 AFUDC	(8,357)	--	--	--	--	--	--	--	--	--	--
240 ITC Amortization	0	--	--	--	--	--	--	--	--	--	--
241 Other Return Adjustments	0	--	0	0	0	0	0	0	0	0	0
242 Contributions	0	--	--	--	--	--	--	--	--	--	--
243 Interest Expense	0	--	--	--	--	--	--	--	--	--	--
244 Capital Lease Expense	0	--	--	--	--	--	--	--	--	--	--
245 Capitalized Payroll taxes	0	--	--	--	--	--	--	--	--	--	--
246 Depreciation Adjustment	0	--	--	--	--	--	--	--	--	--	--
247 Other Income Adjustments	0	--	--	--	--	--	--	--	--	--	--
248 Uncollectibles	54,415	--	53,740	0	0	0	0	0	0	0	675
249 Other Revenue Adjustments	0	--	0	0	0	0	0	0	0	0	0
250 Other Revenue Taxes	0	--	0	0	0	0	0	0	0	0	0
251											
252											

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

WEST RIVER COOPERATIVE TELEPHONE COMPANY

ENDING DECEMBER 31, 2001

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate				Intrastate		TOTAL INTRASTATE
			Other	Private Line		Private Line			
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
271 Working Loops	4,188	---	78	30	0	4	24	28	
272 Equivalent Interexchange Cct. Miles	24,009	---	0	0	0	0	0	0	
273 Interexchange Circuit Terminations	360	---	0	0	0	0	0	0	

West River Cooperative Telephone Company

PLANT SUMMARY - PER STUDY

Current Period

ACCOUNT	INVESTMENTS	RESERVES
2108	10,454	
2109	1,735,512	815,977
TOTAL 2110	1,745,966	815,977
2211	0	0
2212	3,025,636	1,488,919
2215	0	0
TOTAL 2210	3,025,636	1,488,919
2220	0	0
2231	2,692	2,118
2232	4,023,308	2,651,907
TOTAL 2230	4,026,000	2,654,025
2311	0	0
2321	0	0
2341	0	0
2351	0	0
2362	8,661	8,661
TOTAL 2310	8,661	8,661
2411	76,924	71,733
2421	8,554	82
2422	0	0
2423	15,294,711	6,958,243
2424	0	0
2425	0	0
2426	4,719	4,054
2431	0	0
2441	519,299	72,255
TOTAL 2410	15,904,207	7,106,367
2681	0	
2682	0	
TOTAL 2680	0	
2690	0	
TOTAL 2001	24,710,470	
1220	132,229	
1402	0	
1410	0	
1438	0	
1439	0	
1500	0	
2002	0	
2003	449,926	
2005	0	
TOTAL 3100		12,073,949
3200		0
3410		0
3420		0
3500		0
3600		0
4040		4,887
4100		0
4310		0
4340		0
4360		0
4370		0
NET w/o CWC	13,213,789	
CWC	0	
NET with CWC	13,213,789	

West River Cooperative Telephone Company
DEVELOPMENT OF STUDY BALANCE

ACCOUNT	BOOK BALANCE 12/31/01	ADJ	ADJUSTED BALANCE 12/31/01
Telecommunications Plant In Service			
2111	10,733	(279)	10,454
Total 2111	10,733	(279)	10,454
2112	311,286	82,000	393,286
2113	0		0
2114	0		0
2115	0		0
2116	414,766	17,800	432,566
2121	875,672	(21,501)	854,171
2122	6,827	300	7,127
2123	30,362	18,000	48,362
2124	0		0
Total General Support	1,638,913	96,599	1,735,512
Total 2110	1,649,646	96,320	1,745,966
2211	0		0
2212	3,273,068	(247,432)	3,025,636
2215	0		0
Total 2210	3,273,068	(247,432)	3,025,636
Total 2220	0		0
2231	2,692		2,692
2232	3,555,703	467,605	4,023,308
Total 2230	3,558,395	467,605	4,026,000
2311	154,854	(154,854)	0
2321	0		0
2341	0		0
2351	0		0
2362	8,661		8,661
Total 2310	163,515	(154,854)	8,661
2411	76,924		76,924
2421	8,554		8,554
2422	0		0
2423	12,946,749	2,347,962	15,294,711
2424	0		0
2425	0		0
2426	4,719		4,719
2431	0		0
2441	519,299		519,299
Total 2410	13,556,245	2,347,962	15,904,207
2681	0		0
2682	0		0
2690	0		0
Total 2001	22,200,869	2,509,601	24,710,470

West River Cooperative Telephone Company
DEVELOPMENT OF STUDY BALANCE

ACCOUNT	BOOK BALANCE 12/31/01	ADJ	ADJUSTED BALANCE 12/31/01
Accumulated Depreciation			
3100-2112	157,654	5,000	162,654
3100-2113	0		0
3100-2114	0		0
3100-2115	0		0
3100-2116	237,855	845	238,700
3100-2121	389,065	(9,211)	379,854
3100-2122	5,474	18	5,492
3100-2123	27,957	1,320	29,277
3100-2124	0		0
Total 3100 Gen. Support	818,005	(2,028)	815,977
3100-2211	0		0
3100-2212	1,619,282	(130,363)	1,488,919
3100-2215	0		0
Total 3100-2210	1,619,282	(130,363)	1,488,919
Total 3100-2220	0	0	0
3100-2231	2,118		2,118
3100-2232	2,539,731	112,176	2,651,907
Total 3100-2230	2,541,849	112,176	2,654,025
3100-2311	154,854	(154,854)	0
3100-2321	0		0
3100-2341	0		0
3100-2351	0		0
3100-2362	8,661		8,661
Total 3100-2310	163,515	(154,854)	8,661
3100-2411	69,914	1,819	71,733
3100-2421	82		82
3100-2422	0		0
3100-2423	7,253,601	(295,358)	6,958,243
3100-2424	0		0
3100-2425	0		0
3100-2426	4,054		4,054
3100-2431	0		0
3100-2441	72,255		72,255
Total 3100-2410	7,399,906	(293,539)	7,106,367
Total 3100	12,542,557	(468,608)	12,073,949

West River Cooperative Telephone Company
DEVELOPMENT OF STUDY BALANCE

ACCOUNT	BOOK BALANCE 12/31/01	ADJ	ADJUSTED BALANCE 12/31/01
Other Investment - Additions			
1220	133,955	(1,726)	132,229
1402	0		0
1410	0		0
1438	0		0
1439	0		0
1500	0		0
2002	0		0
2003	449,926		449,926
2005	0		0
Other Investment - Deductions			
3200	0		0
3410	0		0
3420	0		0
3500	0		0
3600	0		0
4040	4,887		4,887
4100	0		0
4310	0		0
4340	0		0
4360	0		0
4370	0		0

PLANT ADJUSTMENT SUMMARY - CURRENT YEAR

ACCOUNT	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	TOTAL
2110	(21,780)							118,100										96,320
2210		(348,920)				(11,251)	47,739	65,000										(247,432)
2230		348,920	(36,578)			13,002	(47,739)	190,000										467,605
2310				(154,854)														(154,854)
2410								2,710,000	(362,038)									2,347,962
2681																		0
2682																		0
2690																		0
3100-2110	9,507							(7,183)		(296)								2,028
3100-2210		172,621					(34,099)	(4,185)		(3,974)								130,363
3100-2230		(172,621)	36,578			(1,751)	34,099	(5,533)		(2,948)								(112,176)
3100-2310				154,854														154,854
3100-2410								(49,676)	362,038	(18,823)								293,539
1220					(1,726)													(1,726)
1402																		0
1410																		0
1438																		0
1439																		0
1500																		0
2002																		0
2003																		0
2005																		0
3200																		0
3410																		0
3420																		0
3500																		0
3600																		0
4040																		0
4100																		0
4310																		0
4340																		0
4360																		0
4370																		0
7380	12,273				1,726			(3,016,523)		26,041								(2,976,483)
TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

West River Cooperative Telephone Company
PLANT ADJUSTMENTS - CURRENT YEAR

ADJ #	ACCOUNT	DEBIT	CREDIT
1	7380	12,273	
	3100-2121	9,507	
	2111		279
	2121		21,501
	Remove General Support Facilities associated with Non-Reg/Leased See workpaper in Investment Summary		
2	2232	348,920	
	3100-2212	172,621	
	2212		348,920
	3100-2232		172,621
	Transfer Circuit Equip. for Study (See COE Summary)		
3	3100-2232	36,578	
	2232		36,578
	To remove NA Equipment (See wkpr in Investment Summary)		
4	3100-2311	154,854	
	2311		154,854
	To remove Station Apparatus (See Trial Balance)		
5	7380	1,726	
	1220		1,726
	To remove deregulated investment (See Trial Balance)		
6	2232	13,002	
	3100-2232		1,751
	2212		11,251
	Reclassify equipment and correct retirement (CPR Reconciliation in Investment Summary)		
7	2212	47,739	
	3100-2232	34,099	
	2232		47,739
	3100-2212		34,099
	To transfer PKT Switching Equip to proper account (Bison) See COE-CPR in Investment Summary		

West River Cooperative Telephone Company
PLANT ADJUSTMENTS - CURRENT YEAR

ADJ #	ACCOUNT	DEBIT	CREDIT
	Known and Measurable Changes		
8	2112	82,000	
	2116	17,800	
	2122	300	
	2123	18,000	
	2212	65,000	
	2232	190,000	
	2423	2,710,000	
	3100-2112		5,000
	3100-2116		845
	3100-2122		18
	3100-2123		1,320
	3100-2212		4,185
	3100-2232		5,533
	3100-2423		49,676
	7380		3,016,523
	To account for 2002 Capital Budget Additions (See wkpr in Investment Summary)		
9	3100-2423	362,038	
	2423		362,038
	To retire Cable that will be replaced in 2002 (See Fax in Investment Summary)		
10	7380	26,041	
	3100-2121		296
	3100-2212		3,974
	3100-2232		2,948
	3100-2411		1,819
	3100-2423		17,004
	To accumulate depreciation on TPUC at 12/31/01 to be place in service in 2002		
	See wkpr in Investment Summary		

ACCOUNT	Check Digit
2110	0
2210	0
2220	0
2310	0
2410	0
2681	0
2682	0
2690	0
3100-2110	0
3100-2210	0
3100-2230	0
3100-2310	0
3100-2410	0
1220	0
1402	0
1410	0
1438	0
1439	0
1500	0
2002	0
2003	0
2005	0
3200	0
3410	0
3420	0
3500	0
3600	0
4040	0
4100	0
4310	0
4340	0
4360	0
4370	0
7380	2,976,483
TOTAL	2,976,483

West River Cooperative Telephone Company
 Known and Measurable Changes
 12/31/2001 Tariff

Adj #8

PLANT ADDITIONS

Additions	Account	Investment	Months In Service	Depreciation Rate	Depreciation Expense
10 Miles New Services/\$6,000/Mile	2423	60,000	4	5.28%	1,056
Cable Replacement & AFC Equipment (Lemmon, Meadow, Vale)	2423	2,500,000	4	5.28%	44,000
Cable Replacement (Lemmon, Sorum)	2423	50,000	5	5.28%	1,100
Nisland Cable Road Move	2423	100,000	8	5.28%	3,520
Digital Carrier (Sorum, Meadow)	2232	150,000	4	8.30%	4,150
Generic Upgrade - Co Switch (Bison)	2212	50,000	10	8.10%	3,375
Upgrade ATM Switch (Bison)	2212	15,000	8	8.10%	810
Alcatel Lightwave - Bison	2232	40,000	5	8.30%	1,383
<hr/>					
Totals	2212	65,000			4,185
	2232	190,000			5,533
	2423	2,710,000			49,676
Total		<u>2,965,000</u>			<u>59,394</u>

West River Cooperative Telephone Company
 Known and Measurable Changes
 12/31/2001 Tariff.

Adj # 8

VEHICLES AND EQUIPMENT

Additions	Account	Investment	Months In Service	Depreciation Rate	Depreciation Expense
1 3-M 965 Dynatel Test Set	2116	6,000	6	9.00%	270
1 - 3/4 ton 4 X 4 Truck (Replace Truck 302)	2112	20,000	3	18.80%	940
1 Fiberglass Utility Box (Replace 302)	2112	6,000	3	10.00%	150
1 - 3/4 ton 4 X 4 Truck (Replace Truck 301)	2112	20,000	3	18.80%	940
1 Fiberglass Utility Box (Replace 301)	2112	6,000	3	10.00%	150
1 - 2 1/2 Ton Truck and Boom (Replace Truck 5	2112	30,000	6	18.80%	2,820
7 Laptop Computers	2123	18,000	7	12.57%	1,320
2 Meg-Ohm Meters	2116	1,000	8	9.00%	60
1 Cat 5 Test Set	2116	3,500	5	9.00%	131
1 Storage Cabinet	2116	1,000	5	9.00%	38
1 DSL Test Set	2116	1,800	9	9.00%	122
Basic Hand Tools	2116	3,000	6	9.00%	135
2 Office Chairs	2122	300	7	10.00%	18
1 Ground Rod Driver	2116	1,500	8	9.00%	90
<hr/>					
Totals	2112	82,000			5,000
	2116	17,800			845
	2122	300			18
	2123	18,000			1,320
		<u>118,100</u>			<u>7,183</u>

WEST RIVER COOP TELEPHONE COMPANY

2001 TARIFF

COE SPREAD COMMON SUMMARY

		<u>12/31/01</u>								
		3	4.11	4.121	4.123	4.13	4.22	4.23	4.3	TOTAL
2212	2,959,695	1,161	6,742	5,353	202,907	-	68,680	65,020	3,309,558	
AJE #2	943	(1,161)	(6,742)	(5,353)	(202,907)	0	(68,680)	(65,020)	(348,920)	
ROUNDING	(2)								(2)	
AJE #8	65,000								65,000	
TOTAL 2212	<u>3,025,636</u>	-	-	-	-	-	-	-	<u>3,025,636</u>	
2231		-	-		2,692				2,692	
TOTAL 2231	<u>-</u>	-	-	-	<u>2,692</u>	-	-	-	<u>2,692</u>	
2232	943	9,003	39,306	35,477	2,061,654	-	536,940	801,062	3,484,385	
ROUNDING					3				3	
AJE #2	(943)	1,161	6,742	5,353	202,907	-	68,680	65,020	348,920	
Subtotal 2232	-	10,164	46,048	40,830	2,264,564	-	605,620	866,082	3,833,308	
AJE #8					190,000				190,000	
TOTAL 2232	<u>-</u>	<u>10,164</u>	<u>46,048</u>	<u>40,830</u>	<u>2,454,564</u>	-	<u>605,620</u>	<u>866,082</u>	<u>4,023,308</u>	

Assign
4/12
Direct
to
I/S

West River Cooperative Telephone Company

12/31/01

SUMMARY OF OUTSIDE PLANT

12/31/01							
ACCOUNT	1	2.1	2.3	2.4	3	4	TOTAL
	Subscriber	EAS	SS		TOLL	H/R	
2411	35,885						35,885
2412	41,039						41,039
2421	8,554						8,554
2423	12,509,122	122,797	53,498		994,014	1,615,280	15,294,711
2424	0						
2426	4,719						4,719
2431	0						
2441	519,299						519,299
2410	13,118,618	122,797	53,498	0	994,014	1,615,280	15,904,207
							0

WEST RIVER COOP TEL CO

12/31/01

12/31/01

MESSAGE TEL

4,052

SPECIAL SERVICE

STATE RA

24

STATE ER

4

INTERSTATE

30

NON-BI

78

TOTAL SPL SVC

136

TOTAL COMPANY LOOPS

4,188

West River Cooperative Telephone Company

Development of Study Balances

12 Month Period Ending

12/31/01

Account	Description	Book Balance	Adjustment	Adjusted Balance
6110	Network Support	3,522	1,403	4,925
6120	General Support	128,393	-272	128,121
6210.1	Central Office Switch - Equal Access	0	0	0
6210	Central Office Switch-All Other	85,869	-5,222	80,647
6220	Operator Systems	0	0	0
6230	Central Office Transmission	138,273	9,883	148,156
6310	Info Orig / Term - Customer Premise	0	0	0
6310	Info Orig / Term - Other	109,115	-109,115	0
6410	Cable and Wire Facilities	504,581	-78,454	426,127
Total Plant Specific		969,753	-181,777	787,976
<hr/>				
6510	Other Property, Plant & Equipment	-1,640	2,089	449
6530	Network Operations	117,790	15,322	133,112
6540	Access Expense	225,063	-212,429	12,634
6561	Depreciation	1,257,160	89,716	1,346,876
6562	Dep Exp - Property Held for Future Use	0	0	0
6563	Amortization - Tangible	0	0	0
6564	Amortization - Intangible	0	0	0
6565	Amortization - Acquisition	0	0	0
<hr/>				
6560	Depreciation & Amortization	1,257,160	89,716	1,346,876
Total Plant Non-Specific Operations		1,598,373	-105,302	1,493,071
<hr/>				
6610	Marketing	4,142	238	4,380
6620	Services	306,966	-9,043	297,923
Total Customer Operations		311,108	-8,805	302,303
<hr/>				
6710	Executive and Planning	223,942	8,842	232,784
6720	General and Administrative	334,365	15,064	349,429
Total Corporate Operations		558,307	23,906	582,213
<hr/>				
7240	Ad Valorem	147,726	-141,907	5,819
7370	Special Charges	0	0	0
<hr/>				
7999	Total Operating Expenses & Taxes	3,585,267	-413,885	3,171,382

West River Cooperative Telephone Company

Development of Study Balance

12 Month Period Ending

12/31/01

Account	Description	Book Balance	ADJ	Adjusted Balance
6112	Motor Vehicle	2,882	1,403	4,285
6113	Aircraft	0		0
6114	Special Purpose Vehicle	0		0
6115	Garage Work Equipment	0		0
6116	Other Work Equipment	640		640
6110	Network Support	3,522	1,403	4,925
6121	Land and Buildings	83,747	-1,214	82,533
6122	Furniture and Artworks	0		0
6123	Office Equipment	44,646		44,646
6124	General Purpose Computers	0	942	942
6120	General Support	128,393	-272	128,121
6211	Analog Electronic	0		0
6212	Digital Electronics	85,869	-5,222	80,647
6215	Electro-Mechanical	0		0
6210	Central Office Switching Equipment	85,869	-5,222	80,647
6210.1	Central office Switch - Equal Access	0		0
6220	Operator Systems	0		0
6231	Radio Systems	0		0
6232	Circuit Equipment	138,273	9,883	148,156
6230	Central Office Transmission	138,273	9,883	148,156
6311	Station Apparatus	0		0
6341	Large Private Branch Exchanges	0		0
6351	Public Telephone Terminal Equip.	0		0
6362	Other Terminal Equipment	109,115	-109,115	0
6310	Information Origination/Termination	109,115	-109,115	0
6411	Poles	0		0
6421	Aerial Cable	1,083		1,083
6422	Underground Cable	0		0
6423	Buried Cable	503,498	-78,454	425,044
6424	Submarine Cable	0		0
6425	Deep Sea Cable	0		0
6426	Intrabuilding Network Cable	0		0
6431	Aerial Wire	0		0
6441	Conduit Systems	0		0
6410	Cable and Wire Facilities	504,581	-78,454	426,127
6999	Total Plant Specific Operations	969,753	-181,777	787,976

West River Cooperative Telephone Company

Development of Study Balance

12 Month Period Ending

12/31/01

Account	Description	Book Balance	ADJ	Adjusted Balance
6511	Property Held for Future Use	0		0
6512	Provisioning	-1,640	2,089	449
6510	Other Property, Plant & Equipment	-1,640	2,089	449
6531	Power	11,975		11,975
6532	Network Administration	0	605	605
6533	Testing	45,967	7,984	53,951
6534	Plant Operations Administration	59,848	6,733	66,581
6535	Engineering	0		0
6530	Network Operations	117,790	15,322	133,112
6540	Access	225,063	-212,429	12,634
6561	Depreciation	1,257,160	89,716	1,346,876
6562	Dep Exp Other Property	0		0
6563	Amortization - Tangible	0		0
6564	Amortization - Intangible	0		0
6565	Amortization - Acquisition	0		0
6560	Depreciation and Amortization	1,257,160	89,716	1,346,876
6599	Total Plant Non-Specific Operations	1,598,373	-105,302	1,493,071
6611	Product Management	0		0
6612	Sales	0		0
6613	Product Advertising	4,142	238	4,380
6610	Marketing	4,142	238	4,380
6621	Call Completion Services	0		0
6622	Number Services	0		0
6623	Customer Services	39,195	2,431	41,626
6627	Customer Service - Revenue Accounting	266,246	-9,949	256,297
6628	Contract Operator Services	1,525	-1,525	0
6620	Services	306,966	-9,043	297,923
6699	Total Customer Operations	311,108	-8,805	302,303

West River Cooperative Telephone Company

Development of Study Balance

12 Month Period Ending

12/31/01

Account	Description	Book Balance	ADJ	Adjusted Balance
6711	Executive	223,942	8,842	232,784
6712	Planning	0		0
6710	Executive and Planning	223,942	8,842	232,784
6721	Accounting and Finance	197,278	15,682	212,960
6722	External Relations	66,030	-8,413	57,617
6723	Human Resources	0		0
6724	Information Management	0		0
6725	Legal	16,517		16,517
6726	Procurement	0		0
6727	Research and Development	0		0
6728	Other General and Administrative	54,540	7,795	62,335
6720	General and Administrative	334,365	15,064	349,429
6799	Total Corporate Operations	558,307	23,906	582,213
7240	Ad Valorem	147,726	-141,907	5,819
7370	Special Charges	0		0
7999	Total Operating Expenses & Taxes	3,585,267	-413,885	3,171,382

West River Cooperative Telephone Company

Expense Adjustment Summary
12 Month Period Ending
12/31/01

Account	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	Total
6110																			876	527		1,403
6120				(2,177)						942									588	375		(272)
6210.1					(9,154)																	0
6210															1,856				1,387	689		(5,222)
6220																						0
6230					9,154			(1,422)							(1,856)				2,691	1,316		9,883
6310.1									(109,115)													0
6310													(91,920)						9,218	4,248		(109,115)
6410																						(78,454)
6510														1,640						151		2,089
6530		7,984									605								298	151		2,089
6540							(225,063)					12,634							4,350	2,383		15,322
6561				(710)	0			(2,192)								0	66,577	26,041				(212,429)
6562																						0
6563																						0
6564																						0
6565																						0
6610																				151	87	238
6620	131	(14,239)	(1,525)							(942)									4,867	2,665		(9,043)
6710																						8,842
6720	(131)	4,352					8,400				(605)	(12,634)					9,000		5,764	3,078		8,842
7240						(141,907)																(141,907)
7370																						0
5240													91,920									91,920
5300																						0
7380		1,903		2,887		141,907	216,663	3,614	109,115					(1,640)		(66,577)	(26,041)	(9,000)				318,416
5160			1,525																			1,525
5082																						53,740
5084																			(34,647)	(17,744)	675	(51,716)
4010																						0
Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

West River Cooperative Telephone Company

Expense Adjustments

12 Month Period Ending

12/31/01

Adjustment #	Account	DEBIT	CREDIT
1	6623	131	
	6722		131
	TO TRANSFER TRS EXPENSE TO PROPER ACCOUNT (Backup in Exp Summary)		
2	6533	7,984	
	6722	4,352	
	6627		14,239
	7380	1,903	
	DISTRIBUTE SERVICE BUREAU CHARGES PER ANALYSIS (Wkpr in 6627)		
3	5160	1,525	
	6628		1,525
	TO NET OPERATOR/DA REVENUE WITH EXPENSES (Backup in 6628)		
4	7380	2,887	
	6561 2121		710
	6121		2,177
	TO REMOVE EXPENSE ASSOCIATED WITH NON-REG (Workpaper in Expense Summary)		
5	6561 2232	27,999	
	6561 2212		27,999
	6232	9,154	
	6212		9,154
	TRANSFER COE CIRCUIT EQUIPMENT EXPENSE FOR STUDY (See Plt Adj #2)		
6	7380	141,907	
	7240		141,907
	TO TRANSFER NON AD VALOREM EXPENSE TO PROPER ACCOUNT (WKPR IN OTHER ACCOUNTS)		
7	7380	216,663	
	6728	8,400	
	6540		225,063
	TO TRANSFER ACCESS TO PROPER ACCOUNT (Wkpr in Plant Non Specific)		
8	7380	3,614	
	6232		1,422
	6561 2232		2,192
	TO REMOVE EXPENSE ASSOCIATED WITH "NA" (See Plt Adj #3)		
9	7380	109,115	
	6362		109,115
	TO REMOVE OTHER TERM EQUIPMENT (See Trial Balance)		

West River Cooperative Telephone Company

Expense Adjustments

12 Month Period Ending

12/31/01

Adjustment #	Account	DEBIT	CREDIT
10	6124	942	
	6627		942
	TO TRANSFER SOFTWARE EXPENSE TO PROPER ACCOUNT (See Account 6627)		
11	6532	605	
	6728		605
	To transfer LNP charges to proper account (See Wkpr in Expense Summary)		
12	6540	12,634	
	6722		12,634
	To move USAC Contributions to proper account (See Wkpr in Expense Summary)		
13	5240	91,920	
	6423		91,920
	To net revenues with expense associated with FRRPA (Wkpr in Plant Specific)		
14	6512	1,640	
	7380		1,640
	To transfer expense to proper account (See T.B.)		
15	6561	2,861	
	6212	1,856	
	6561		2,861
	6232		1,856
	Transfer PKT switching expense to proper account (See Wkpr in Expense Summary)		
KNOWN AND MEASURABLE CHANGES			
16	6561	5,000	
	6561	845	
	6561	18	
	6561	1,320	
	6561	4,185	
	6561	5,533	
	6561	49,676	
	7380		66,577
	To include Depreciation Expense associated with 2002 Capital Budget (Wkpr in Exp Summary)		
17	6561	296	
	6561	3,974	
	6561	2,948	
	6561	1,819	
	6561	17,004	
	7380		26,041
	To accumulate depreciation expense on TPUC at 12/31/01 that will be closed to TPIS in 2002 (Wkpr i		

West River Cooperative Telephone Company

**Expense Adjustments
12 Month Period Ending
12/31/01**

Adjustment #	Account	DEBIT	CREDIT
18	6721	9,000	
	7380		9,000
	To include JSI Fees relating to the 2001 State Access Tariff (Wkpr in Corp Operations)		
19	6112	876	
	6121	588	
	6212	1,387	
	6232	2,691	
	6423	9,218	
	6512	298	
	6534	4,350	
	6613	151	
	6623	1,560	
	6627	3,307	
	6711	5,764	
	6721	4,457	
	4010		34,647
	To accrue salary increases for 2002 (Wkpr in Exp Summary)		
20	6112	527	
	6121	375	
	6212	689	
	6232	1,316	
	6423	4,248	
	6512	151	
	6534	2,383	
	6613	87	
	6623	740	
	6627	1,925	
	6711	3,078	
	6721	2,225	
	4010		17,744
	To accrue benefit increases for 2002 (Wkpr in Exp Summary)		
21	5082	53,740	
	5084	675	
	5300		54,415
	To adjust for Global Crossing Uncollectibles (Wkpr in Exp Summary)		

West River Cooperative Telephone Company

Account	Check Digit
6110	0
6120	0
6210.1	0
6210	0
6220	0
6230	0
6310.1	0
6310	0
6410	0
6510	0
6530	0
6540	0
6561	0
6562	0
6563	0
6564	0
6565	0
6610	0
6620	0
6710	0
6720	0
7240	0
7370	0
5240	0
5300	(91,920)
7380	0
5160	(318,416)
5082	(1,525)
5084	(53,740)
4010	51,716
	0

Total (413,885)

West River Cooperative Telephone Company

Account 6561

12 Month Period Ending

12/31/01

Allocation	Per Books	Adjustments	Per Study
2112	39,933	5,000	44,933
2113	0	0	0
2114	0	0	0
2115	0	0	0
2116	33,328	845	34,173
2121	28,708	(414)	28,294
2122	170	18	188
2123	1,646	1,320	2,966
2124	0	0	0
Total General Support	103,785	6,769	110,554
2211	0	0	0
2212	262,651	(16,979)	245,672
2215	0	0	0
Total COE Switching	262,651	(16,979)	245,672
2220	0	0	0
2231	130	0	130
2232	213,113	31,427	244,540
Total COE Transmission	213,243	31,427	244,670
2311	0	0	0
2321	0	0	0
2341	0	0	0
2351	0	0	0
2362	578	0	578
Total Info Orig. / Term	578	0	578
2411	3,039	1,819	4,858
2421	518	0	518
2422	0	0	0
2423	649,194	66,680	715,874
2424	0	0	0
2425	0	0	0
2426	264	0	264
2431	0	0	0
2441	23,888	0	23,888
Total Cable & Wire	676,903	68,499	745,402
Non-Regulated Direct	0	0	0
Total Account 6561	1,257,160	89,716	1,346,876
Check Digit	0	0	0

West River Coopera ephone Company

Depreciation Expense Adjustment Summary
12 Month Period Ending
12/31/01

Account 6561

Adj #	General Support	2211	2212	2215	2220	2231	2232	2311	2321	2341	2351	2362	2411	2412	2421	2422	2423	2424	2425	2426	2431	2441	ACRS	DIS/OTH	TOTAL
1																									0
2																									0
3																									0
4	(710)						27,999																		710
5			(27,999)																						0
6																									0
7																									0
8							(2,192)																		2,192
9																									0
10																									0
11																									0
12																									0
13																									0
14																									0
15							2,861																		0
16	7,183		4,185				5,533						1,819				49,676								(66,577)
17	296		3,974				2,948										17,004								(26,041)
18																									0
19																									0
20																									0
21																									0
22																									0
23																									0
24																									0
25																									0
26																									0
27																									0
28																									0
29																									0
30																									0
31																									0
32																									0
33																									0
34																									0
35																									0
36																									0
37																									0
38																									0
39																									0
40																									0
Total		6,769	0	(16,979)	0	0	31,427	0	0	0	0	0	1,819	0	0	0	66,680	0	0	0	0	0	0	0	(85,716)

WEST RIVER COOP TEL COMPANY

12/31/01

TOLL

PRIVATE LINE

EXPENSE:	CODE	STATE IntraLATA	STATE InterLATA	INTER STATE	STATE IntraLATA	STATE InterLATA	INTER STATE	OTHER	TOTAL
LOCAL	LOC							23611	23611
PRESUBSCRIPTION	PRE			4150					4150
DIRECTORY ADV.	DAG							0	0
PRIVATE LINE	PRI				394	0	4	0	398
MESSAGE TOLL	MSG	5500	428	4678					10606
SWITCHED ACCESS	SWA	237	0	725					962
BILL & COLLECT.	B&C	9	0	11					20
JOINT PAYSTATION	JPS	0	0	0					0
LIMITED PAYSTAT.	LPS	0	0	0					0
SUB. LINE CHG.	SLC	0	0	1748					1748
TOTAL		5746	428	11312	394	0	4	23611	41495

NECA TRS - ASSIGN DIR TO I/S

131 Line 211
Column D

ADJUSTED TOTAL - ACCOUNT 6623

41,626

Local 23611 ✓
 Directory 0
 Private LN 394 ✓
 4 ✓
 0
 Message Toll 10606 ✓
 Switched Access 962 ✓
 B & C 20 ✓
 SLC 1748 ✓
 PreSubscription 4150 ✓

Sheet V Line 211 Column D
 N/A
 Sheet V Line 211 Column H
 Sheet V Line 211 Column D
 N/A
 Sheet V Line 199 Column B
 Sheet V Line 202 Column B
 Sheet V Line 203 Column B
 Sheet V Line 209 Column D
 Sheet V Line 198 Column D

ACCOUNT 6627 CUSTOMER SERVICE BILLING

	RAB OBC	RAM TP	RAC CABS	RAS EUB	DIR ASSIGNMENT	TOTAL
1) HOURS (per TIME STUDY)	23	2.5	9			34.5
2) % DISTRIBUTION (per TIME STUDY)	66.67%	7.25%	26.09%			100.000%
3) WAGES (on line 1)	38,263	4,159	14,972	-		57,394
4) BENEFITS & OTHER (on line 2)	15,927	1,731	6,232	-		23,890
5) CABS WAGES (DIRECT)	-	-	-			0
6) NCDC	20,325	35,328	96,443			152,096
7) POSTAGE	14,543					14,543
8) NATIONAL INFO SOLUTIONS	64	112	305			481
9) MISC - TRAINING	106	185	505			796
10) INTRA ACCTG CHARGES			549			549
11) SUPPLIES	877	95	343	-		1,316
12) NCDC - CAP CR REFUND (on line 5)	-	-	-			-
13) KNOWN AND MEASURABLE	3,488	379	1,365			5,232
14) FGD ACCESS			-			0
15) NON-REG						0
12) SUBTOTAL	93,593	41,989	120,714	0	0	256,297
13) RAS (5% OF RAB)	(4,680)			4,680		0
14) TOTAL	88,915 ✓	41,989 ✓	120,714 ✓	4,680 ✓	0	256,297

Sheet V
Line 207
Column B

Sheet V
Line 206
Column B

Sheet V
Line 208
Column B

Sheet V
Line 209
Column D

WEST RIVER COOPERATIVE TELEPHONE COMPANY
2/31/00

DEVELOPMENT OF CAT 3 FACTOR

	<u>Intrastate IntRAlata</u>	<u>Intrastate IntERlata</u>	<u>Interstate</u>	<u>Other</u>	<u>Total</u>
UNWEIGHTED DEM	0.115795	0.034759	0.334719		
1996 ADDITIVE			0.594816		
INTRASTATE WEIGHTING FACTOR	2.0	2.0			
SUBTOTAL	<u>0.231590</u>	<u>0.069518</u>	<u>0.929535</u>		<u>1.230643</u>
REMOVE INTRASTATE PORTION TO APPLY 85% RULE	(0.231590)	(0.069518)	(0.079535)	0.15	(0.301108)
TOTAL	<u><u>0.000000</u></u>	<u><u>0.000000</u></u>	<u><u>0.850000</u></u>	<u><u>0.150000</u></u>	<u><u>1.000000</u></u>

WEST RIVER COOPERATIVE TELEPHONE COMPANY
12/31/00

DEVELOPMENT OF SPF FACTOR

	Intrastate IntRAIata	Intrastate IntERlata	Total
SLU FACTOR	0.115795	0.034759	0.150554
PHASE TOTAL STATE SPF TO 25% (BASED ON SLU)	0.192282	0.057718	0.250000

Annual Study Trend

COMPANY: WEST RIVER / STATELINE

STATE: SD

STUDY PERIOD: 1/1/2000 TO 12/31/2000

	BISON						TOTAL COMPANY
TOLL/EXCH CALLS							
1. TOLL CALLS	0	0	0	0	0	0	0
2. EXCHANGE CALLS	0	0	0	0	0	0	0
HOLDING TIME VALUES							
3. TOLL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
4. EXCHANGE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
ACCESS MINUTE RATIOS							
5. LDS INTRALATA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
6. LDS INTERLATA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
7. LDI INTRALATA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
8. LDI INTERLATA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
UNADJUSTED STUDY PERIOD MOU							
9. LDS INTRALATA (1x3x5)	5,998,102	0	0	0	0	0	5,998,102
10. LDS INTERLATA (1x3x6)	1,800,515	0	0	0	0	0	1,800,515
11. LDI INTRALATA (1x3x7)	0	0	0	0	0	0	0
12. LDI INTERLATA (1x3x8)	17,338,236	0	0	0	0	0	17,338,236
13. EXCHANGE (2x4)	26,662,452	0	0	0	0	0	26,662,452
14. UNADJUSTED TOLL (9+10+11+12)	25,136,853	0	0	0	0	0	25,136,853
ORIG./TERM. FGA - EAS							
(REMOVAL OF IMPROPER ALLOCATION)							
15. EXCHANGE	0	0	0	0	0	0	0
(ADDITION TO PROPER JURISDICTIONS)							
16. LDS INTRALATA SLU	0	0	0	0	0	0	0
17. LDS INTERLATA SLU	0	0	0	0	0	0	0
18. LDI INTRALATA SLU	0	0	0	0	0	0	0
19. LDI INTERLATA SLU	0	0	0	0	0	0	0
20. LDS INTRALATA DEM	0	0	0	0	0	0	0
21. LDS INTERLATA DEM	0	0	0	0	0	0	0
22. LDI INTRALATA DEM	0	0	0	0	0	0	0
23. LDI INTERLATA DEM	0	0	0	0	0	0	0

Annual Study Trend

COMPANY: WEST RIVER / STATELINE

STATE: SD

STUDY PERIOD: 1/1/2000 TO 12/31/2000

ORIG./TERM. FX.CCSA.ONAL	BISON					TOTAL COMPANY
(REMOVAL OF IMPROPER ALLOCATION)						
24. EXCHANGE	0	0	0	0	0	0
(ADDITION TO PROPER JURISDICTIONS)						
25. LDS INTRALATA SLU	0	0	0	0	0	0
26. LDS INTERLATA SLU	0	0	0	0	0	0
27. LDI INTRALATA SLU	0	0	0	0	0	0
28. LDI INTERLATA SLU	0	0	0	0	0	0
29. LDS INTRALATA DEM	0	0	0	0	0	0
30. LDS INTERLATA DEM	0	0	0	0	0	0
31. LDI INTRALATA DEM	0	0	0	0	0	0
32. LDI INTERLATA DEM	0	0	0	0	0	0
WATS MINUTES OF USE						
33. LDS INTRALATA SLU	0	0	0	0	0	0
34. LDS INTERLATA SLU	0	0	0	0	0	0
35. LDI INTRALATA SLU	0	0	0	0	0	0
36. LDI INTERLATA SLU	0	0	0	0	0	0
37. LDS INTRALATA DEM	0	0	0	0	0	0
38. LDS INTERLATA DEM	0	0	0	0	0	0
39. LDI INTRALATA DEM	0	0	0	0	0	0
40. LDI INTERLATA DEM	0	0	0	0	0	0
STUDY PERIOD SLU MOU						
41. LDS-RA (9+16+25+33)	5,998,102	0	0	0	0	5,998,102
42. LDS-ER (10+17+26+34)	1,800,515	0	0	0	0	1,800,515
43. LDI-RA (11+18+27+35)	0	0	0	0	0	0
44. LDI-ER (12+19+28+36)	17,338,236	0	0	0	0	17,338,236
45. EXCHANGE (13-15-24)	26,662,452	0	0	0	0	26,662,452
46. TOTAL (41+42+43+44+45)	51,799,305	0	0	0	0	51,799,305
DEVELOPMENT OF SLU FACTORS						
47. LDS-RA (41/46)	0.115795	0.000000	0.000000	0.000000	0.000000	0.115795
48. LDS-ER (42/46)	0.034759	0.000000	0.000000	0.000000	0.000000	0.034759
49. LDI-RA (43/46)	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
50. LDI-ER (44/46)	0.334719	0.000000	0.000000	0.000000	0.000000	0.334719

Annual Study Trend

COMPANY: WEST RIVER / STATELINE

STATE: SD

STUDY PERIOD: 1/1/2000

TO

12/31/2000

TOTAL
COMPANY

DEM MOU

	BISON							
51. LDS-RA (9+20+29+37)	5,998,102	0	0	0	0	0	0	5,998,102
52. LDS-ER (10+21+30+38)	1,800,515	0	0	0	0	0	0	1,800,515
53. LDI-RA (11+22+31+39)	0	0	0	0	0	0	0	0
54. LDI-ER (12+23+32+40)	17,338,236	0	0	0	0	0	0	17,338,236
55. EXCHANGE (13-15-24)	26,662,452	0	0	0	0	0	0	26,662,452
56. TOTAL (51+52+53+54+55)	51,799,305	0	0	0	0	0	0	51,799,305
57. TOTAL TOLL (51+52+53+54)	25,136,853	0	0	0	0	0	0	25,136,853

PERCENT TOLL FACTOR

58. % LDS-RA (51/57)	0.238618	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.238618
59. % LDS-ER (52/57)	0.071628	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.071628
60. % LDI-RA (53/57)	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
61. % LDI-ER (54/57)	0.689754	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.689754

WEIGHTED DEM FACTORS

DEM WEIGHT FACTOR	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000
63. LDS-RA [(51/56)x62]	0.347385	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.347385
64. LDS-ER [(52/56)x62]	0.104278	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.104278
65. LDI-RA [(53/56)x62]	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
66. LDI-ER [(54/56)x62]	1.004158	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.004158

WEST RIVER COOPERATIVE /STATELINE TELEPHONE

YEAR ENDING 12/31/00

MOUM Apportionment Factors

Bison

	MEADOW	SORUM	BUFFALO	C CROOK	HEMMON	NEWELL	NISLAND	Total
SLU MOU								
LDS RA	284,906	296,117	670,905	107,799	884,556	1,258,155	1,308,396	4,810,834
LDS ER	75,191	78,875	214,659	142,092	719,560	325,113	69,679	1,625,170
LDI	813,078	886,568	2,133,299	808,809	6,286,417	3,517,967	996,334	15,442,471
Exchange	1,670,553	1,616,216	314,040	256,368	5,443,469	776,263	672,613	10,749,523
RT. MILES	16.10	51.81	56.93	79.60	45.61	91.96	102.16	
MOUM								
LDS RA	4,586,982	15,341,830	38,194,621	8,580,823	40,344,606	115,699,954	133,665,735	356,414,551
LDS ER	1,210,576	4,086,516	12,220,544	11,310,501	32,819,133	29,897,399	7,118,455	98,663,124
LDI	13,090,556	45,933,076	121,448,689	64,381,174	286,723,476	323,512,282	101,785,452	956,874,705
Exchange	26,895,904	83,736,138	17,878,296	20,406,916	248,276,635	71,385,148	68,714,166	537,293,203

	MOUM	Factors
LDS RA	356,414,551	0.182847
LDS ER	98,663,124	0.050616
LDI	956,874,705	0.490895
Exchange	537,293,203	0.275642
Total	1,949,245,583	1.000000

**WEST RIVER COOPERATIVE /STATELINE TELEPHONE
YEAR ENDING 12/31/00**

DEM MOU

CIRCUIT MINUTE FACTORS

CIRCUIT MINUTE-MILE FACTORS

<u>EXCHANGE</u>	<u>LDS RA</u>	<u>LDS ER</u>	<u>LDIER</u>	<u>TOTAL</u>	<u>ROUTE MILES</u>	<u>LDS RA</u>	<u>LDS ER</u>	<u>LDIER</u>	<u>TOTAL</u>
BISON TO POC	5,998,102	1,800,515	17,338,236	25,136,853	42.86	257,078,661	77,170,059	743,116,801	1,077,365,521
TOTAL	5,998,102	1,800,515	17,338,236	25,136,853		257,078,661	77,170,059	743,116,801	1,077,365,521
CM/CMM FACTOR	0.238618	0.071628	0.689754	1.000000		0.238618	0.071628	0.689754	1.000000

1) NOTE: DEM MINUTES ARE TAKEN FROM THE SLU DEM RUN.

2) No POC Factor needed due to all Intra-Company Toll is switched out to Toll center and then back in.

44525 Year: 2001 Period Ending: 2001.12

Account #	Lookup Name	Balance Forward	YTD Trans	Current Month Balance		Year-To-Date Balance	
				Debit	Credit	Debit	Credit
1130.1	CASH - BISON BA	264,822.92	277,172.85	132,987.03	0.00	12,349.93	0.00
1130.11	CASH - CAPITAL	2,025.20	1,745.33	0.00	476.28	279.87	0.00
1130.12	CASH-PIONEER BN	1,236.18	269.43	29.34	0.00	1,505.61	0.00
1130.13	CASH-FIRST NATL	0.00	8,883.60	0.00	0.00	8,883.60	0.00
1130.14	CASH-COMM 1ST	0.00	1,413.13	0.00	0.00	1,413.13	0.00
1130.2	CASH - REA CONS	0.00	0.00	0.00	0.00	0.00	0.00
1130.3	CASH - TRANSFER	0.00	0.00	0.00	0.00	0.00	0.00
1150.	WORKING CASH AD	200.00	120.00	0.00	0.00	320.00	0.00
1160.	TEMPORARY INVES	4,101,251.63	117,588.10	0.00	0.00	3,983,663.53	0.00
1180.1	TELECOM ACCOUNT	5,118.64	37,643.51	0.00	3,354.89	42,762.15	0.00
1180.2	TELECOM A/C REC	52,702.48	52,702.48	0.00	52,702.48	0.00	0.00
1181.1	ACCT RECEIVABLE	1,000.00	7,057.12	3,499.39	0.00	0.00	8,057.12
1181.2	A/C REC ALLOWAN	1,525.50	709.34	0.00	68.29	0.00	816.16
1190.	OTHER ACCOUNTS	112,234.65	223,747.91	27,933.36	0.00	335,982.56	0.00
1190.1	OTHER ACCOUNTS	0.00	1,322.56	1,322.58	0.00	1,322.56	0.00
1190.2	OTHER ACCOUNTS	103,049.76	84,051.94	0.00	16,129.79	187,101.70	0.00
1190.3	OTHER ACCOUNTS	2,282.58	443.91	0.00	1,586.83	2,726.49	0.00
1190.4	OTHER ACCOUNTS	122.70	93.49	0.00	223.02	216.19	0.00
1190.45	A/C-INCOME TAX	0.00	56,985.00	56,985.00	0.00	56,985.00	0.00
1190.5	UNBILLED ACCESS	47,631.28	62,165.18	37,401.46	0.00	109,796.46	0.00
1191.	AC REC ALLOW-OT	0.00	25,000.00	0.00	25,000.00	0.00	25,000.00
1210.	INTEREST & DIVI	10,603.86	20,543.80	3,403.15	0.00	31,147.66	0.00
1220.1	MATERIAL & SUPP	95,031.40	37,197.60	0.00	129,095.55	132,229.00	0.00
1220.1	MATERIAL & SUPP	2,218.11	492.23	58.67	0.00	1,725.88	0.00
1220.99	UNINVOICED MATL	0.00	0.00	0.00	0.00	0.00	0.00
1330.	OTHER PREPAYMEN	0.00	0.00	0.00	0.00	0.00	0.00
1401.	INVEST-AFFIL CO	1,175,000.00	1,175,000.00	0.00	0.00	0.00	0.00
1401.1	INV AFF CO-EARN	659,081.21	659,081.21	0.00	0.00	0.00	0.00
1402.	INVESTMENT IN N	307,833.75	475,751.86	66,122.15	0.00	783,585.61	0.00
1402.3	OTH INV-NONAFF	0.00	0.00	0.00	0.00	0.00	0.00
1406.011	NONREGULATED IN	141,426.26	39,906.66	2,452.59	0.00	181,332.92	0.00
1406.012	NONREGULATED IN	138,892.97	32,362.89	0.00	0.00	0.00	171,255.86
1406.013	PAYPHONES	9,710.20	22,135.11	0.00	0.00	31,845.31	0.00
1406.014	DEPR -PAYPHONES	9,710.20	22,135.11	0.00	0.00	0.00	31,845.31
1406.015	NONREGULATED IN	36,875.00	0.00	0.00	0.00	36,875.00	0.00
1406.016	AMORT-INTERNET	1,193.00	3,624.00	0.00	302.00	4,817.00	0.00
1406.1	NONREGULATED IN	0.00	0.00	0.00	0.00	0.00	0.00
1406.2	NONREGULATED IN	0.00	0.00	0.00	0.00	0.00	0.00
1406.3	NONREGULATED IN	0.00	0.00	0.00	0.00	0.00	0.00
1407.	DEBT ISSUANCE	0.00	4,087.46	0.00	35.85	4,087.46	0.00
1410.	DEF INCOME TAX	0.00	0.00	0.00	0.00	0.00	0.00
1438.	DEFERRED MAINTA	0.00	0.00	0.00	0.00	0.00	0.00
1439.	DEFERRED CHARGE	54,265.57	12,843.88	119.88	0.00	67,109.45	0.00
1439.2	ORGANIZATIONAL	0.00	0.00	0.00	0.00	0.00	0.00
1439.5	DEFERRED CHARGE	3,672.78	1,815.44	0.00	304.14	1,857.34	0.00
2002.	PROPERTY HELD F	0.00	0.00	0.00	0.00	0.00	0.00
2003.	TELE PLANT UNDE	120,007.04	329,918.97	0.00	465,193.78	449,926.01	0.00
2007.	GOODWILL	0.00	1,059,359.45	0.00	0.00	1,059,359.45	0.00
2111.	LAND	4,933.47	5,799.95	208.94	0.00	10,733.42	0.00

Compan. 44525 Year: 2001 Period Ending: 2001.12

Account #	Lookup Name	Balance Forward	YTD Trans	--- Current Month Balance ---		--- Year-To-Date Balance ---	
				Debit	Credit	Debit	Credit
3100.2321	ACCUMULATED DEP	0.00	0.00	0.00	0.00	0.00	0.00
3100.2351	ACCUMULATED DEP	0.00	0.00	0.00	0.00	0.00	0.00
3100.2362	OTHER TERM EQ	0.00	8,660.63	0.00	0.00	0.00	8,660.63
3100.2411	ACCUMULATED DEP	31,977.00	2,052.00	0.00	171.00	0.00	34,029.00
3100.24111	ACCUM DEPR-POLE	0.00	35,885.02	0.00	0.00	0.00	35,885.02
3100.2421	AERIAL CABLE	0.00	82.00	0.00	16.40	0.00	82.00
3100.2423	ACCUMULATED DEP	2,795,485.20	3,354,827.15	56,324.30	0.00	0.00	6,150,312.35
3100.24231	ACCUMULATED DEP	439,608.66	663,680.10	0.00	14,700.00	7,253,601.11	1,103,288.76
3100.2426	INTRA-BLDG CBLE	0.00	4,054.15	0.00	22.02	0.00	4,054.15
3100.2441	CONDUIT	0.00	72,254.60	0.00	1,990.65	0.00	72,254.60
3600.2	GOODWILL	0.00	388,431.78	0.00	5,885.33	0.00	388,431.78
4010.	ACCOUNTS PAYABL	75,900.98	39,421.54	0.00	17,927.31	0.00	36,479.44
4010.1	GRAND ELECTRIC	52,221.27	40,219.72	4,176.18	0.00	0.00	92,440.99
4010.11	A/C PAY- AT&T	14,078.36	17,069.85	3,386.99	0.00	0.00	31,148.21
4010.12	A/C PY-EST UNBL	0.00	0.00	0.00	0.00	0.00	0.00
4010.13	A/C PAY-E.C.I.	0.00	0.00	0.00	0.00	0.00	0.00
4010.17	A/C PAY-VIVIAN	315.02	0.00	0.00	0.00	0.00	315.02
4010.22	BUFFALO CITY TX	81.87	15.35	0.00	2.88	0.00	97.22
4010.23	A/C PAY-911 TAX	2,507.91	6,351.39	0.00	1,863.88	0.00	8,859.30
4010.24	A/C PY-FED EXC	0.00	0.00	0.00	0.00	0.00	0.00
4010.25	SD SALES TAX	2,230.43	1,599.53	0.00	345.95	0.00	3,829.96
4010.26	ND SALES TAX	0.00	658.32	0.00	211.06	0.00	658.32
4010.27	LEMMON CITY TAX	0.00	388.17	0.00	2.61	0.00	388.17
4010.28	NEWELL CITY TAX	0.00	359.39	0.00	1.42	0.00	359.39
4010.29	NISLAND CITY TX	0.00	34.60	0.00	0.93	0.00	34.60
4010.4	USF - MONTANA	5.98	0.00	0.00	0.00	5.98	0.00
4020.	NOTES PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00
4030.	ADVANCE BILLING	2,574.63	1,584.54	0.00	108.82	0.00	4,159.17
4030.1	ADVANCE BILLING	471.78	134.88	11.24	0.00	0.00	336.90
4040.	CUSTOMER DEPOSIT	1,405.50	3,481.25	0.00	100.00	0.00	4,886.75
4070.	INCOME TAXES -	68,917.00	68,917.00	0.00	47,722.12	0.00	0.00
4080.1	OTHER TAXES-ACC	46,109.73	89,784.99	0.00	7,633.93	0.00	135,894.72
4080.2	OTHER TAXES - A	0.00	0.00	0.00	0.00	0.00	0.00
4120.	OTHER ACCRUED L	0.00	0.00	0.00	0.00	0.00	0.00
4120.1	UNMTRD INT-RUS	0.00	0.00	4,786.38	0.00	0.00	0.00
4120.2	INT ACCR-RTB	0.00	0.00	0.00	0.00	0.00	0.00
4120.5	UNMTRD INT-RTFC	0.00	0.00	46,407.99	0.00	0.00	0.00
4130.1	OTHER CURRENT L	10.95	154.20	154.13	0.00	143.25	0.00
4130.2	RETAINAGE	25,736.56	63,676.44	0.00	89,413.00	0.00	89,413.00
4130.21	ROUNDUP	1,332.45	298.13	2,527.96	0.00	0.00	1,034.32
4210.12	LONG TERM DEBT	12,102,130.18	390,970.61	61,066.82	0.00	0.00	11,711,159.57
4210.13	RURAL TELE BANK	174,300.00	0.00	0.00	0.00	0.00	174,300.00
4210.15	LONG TERM DEBT	0.00	0.00	0.00	0.00	0.00	0.00
4210.16	RTFC NOTES	0.00	4,413,030.71	87,618.13	0.00	0.00	4,413,030.71
4210.17	LONG TERM DEBT	4,853,684.00	4,853,684.00	0.00	0.00	0.00	0.00
4210.2	RUS NOTES - UNA	0.00	4,853,684.00	0.00	0.00	4,853,684.00	0.00
4210.21	RTB-UNADVANCED	174,300.00	0.00	0.00	0.00	174,300.00	0.00
4210.24	RTFC NOTES- UNA	0.00	0.00	0.00	0.00	0.00	0.00
4310.	OTHER LONG TERM	0.00	0.00	0.00	0.00	0.00	0.00

Account #	Lookup Name	Balance Forward	YTD Trans	Current Month Balance		Year-To-Date Balance	
				Debit	Credit	Debit	Credit
4340	NET DEF OP INC	0.00	0.00	136,486.00	0.00	0.00	0.00
4540	OTHER CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00
4540.21	MEMBERSHIPS	0.00	0.00	0.00	0.00	0.00	0.00
4540.23	MEMBERS EQUITY	1,779.13	0.00	0.00	0.00	1,779.13	0.00
4550.1	RETAINED EARNIN	0.00	0.00	0.00	0.00	0.00	0.00
4550.2	RETAINED EARNIN	0.00	0.00	0.00	0.00	0.00	0.00
4550.3	RETAINED EARNIN	652,699.69	356,381.91	0.00	0.00	1,009,081.60	0.00
4550.4	RETAINED EARNIN	1,130,387.32	183,691.49	0.00	0.00	1,314,078.81	0.00
4550.5	RETAINED EARNIN	2,609,677.68	299,644.22	3,259.50	0.00	2,909,321.90	0.00
4550.6	GAIN IN RETIREM	7,072.08	164.16	0.00	0.00	6,907.92	0.00
5001.	BASIC AREA REVE	0.00	654,509.39	0.00	53,853.07	654,509.39	56,250.00
5050.	CUSTOMER PREMIS	0.00	56.25	0.00	5.00	0.00	0.00
5050.1	CUSTOMER PREMIS	0.00	0.00	0.00	0.00	0.00	0.00
5060.	OTHER LOCAL EXC	0.00	214,246.00	0.00	18,187.06	214,246.00	0.00
5081.	END USER REVENU	0.00	188,665.26	0.00	15,099.05	188,665.26	0.00
5081.1	FUSC-END USER R	0.00	4,115.10	0.00	1,278.37	4,115.10	0.00
5082.	SWITCHED ACCESS	0.00	2,121,480.34	0.00	70,776.12	2,121,480.34	0.00
5083.	SPECIAL ACCESS	0.00	33,493.41	0.00	2,708.57	33,493.41	0.00
5084.	STATE ACCESS RE	0.00	712,254.26	0.00	35,279.85	712,254.26	0.00
5100.	LONG DISTANCE M	0.00	413,689.25	0.00	8,559.82	413,689.25	0.00
5110.	UNIDIRECTIONAL	0.00	4,830.85	0.00	353.80	4,830.85	0.00
5120.	LONG DISTANCE P	0.00	88,236.51	0.00	7,660.82	88,236.51	0.00
5160.	OTHER LONG DIST	0.00	769.91	0.00	174.20	769.91	0.00
5230.	DIRECTORY REVEN	0.00	20,853.33	0.00	1,721.16	20,853.33	0.00
5240.	RENT REVENUES	0.00	91,920.00	0.00	7,660.00	91,920.00	0.00
5264.	OTHER INCIDENTA	0.00	12,000.59	0.00	1,087.86	12,000.59	0.00
5264.1	OTHER INCIDENTA	0.00	1,115.68	0.00	123.68	1,115.68	0.00
5271.	CARRIER B & C R	0.00	28,772.43	0.00	1,612.05	28,772.43	0.00
5272.	CARRIER B & C R	0.00	24,647.52	0.00	1,844.79	24,647.52	0.00
5280.	NONREGULATED OP	0.00	105,595.17	0.00	10,719.31	105,595.17	0.00
5300.	UNCOLLECTIBLE R	0.00	2,400.00	200.00	0.00	2,400.00	0.00
6112.	MOTOR VEHICLE E	0.00	2,882.27	382.19	0.00	2,882.27	0.00
6116.1	TOOLS & PORTABL	0.00	616.07	105.02	0.00	616.07	0.00
6116.2	DITCH WIICH & T	0.00	23.59	0.00	0.00	23.59	0.00
6121.	LAND & BUILDING	0.00	83,747.49	8,214.73	0.00	83,747.49	0.00
6121.1	BASTIAN MICROWA	0.00	44,645.78	0.00	0.00	44,645.78	0.00
6123.	OFFICE EQUIPMEN	0.00	85,868.87	3,709.37	0.00	85,868.87	0.00
6212.	DIGITAL ELECTRO	0.00	19,683.57	16,105.74	0.00	19,683.57	0.00
6232.1	CIRCUIT EQUIP E	0.00	116,966.54	10,293.07	0.00	116,966.54	0.00
6232.2	CIRCUIT EQUIP E	0.00	0.00	0.00	0.00	0.00	0.00
6232.3	CIRCUIT EQUIP E	0.00	1,555.68	42.67	0.00	1,555.68	0.00
6232.4	CIRCUIT EQUIP E	0.00	61.80	2.99	0.00	61.80	0.00
6232.5	CIRCUIT EQUIP E	0.00	5.84	0.00	0.00	5.84	0.00
6232.6	CIRCUIT EQUIP E	0.00	0.00	0.00	0.00	0.00	0.00
6351.	PUBLIC TELE TER	0.00	0.00	0.00	0.00	0.00	0.00
6362.	OTHER TERM EQUI	0.00	0.00	0.00	0.00	0.00	0.00
6362.1	OTHER TERM EQUI	0.00	109,114.68	13,817.18	0.00	109,114.68	0.00
6411.	BISON MICROWAVE	0.00	0.00	0.00	0.00	0.00	0.00
6421.	AERIAL CBLE EXP	0.00	1,082.78	65.27	0.00	1,082.78	0.00

Company: 44525 Year: 2001 Period Ending: 2001,12

Account #	Lookup Name	Balance Forward	YTD Trans	--- Current Month Balance ---		---- Year-To-Date Balance ----	
				Debit	Credit	Debit	Credit

Balance Forward:		0.00					
YTD Transactions:		0.00					
Current Month Debit Balance:		2,870,668.79					
Current Month Credit Balance:		2,870,668.79					
Current Month Balance:		0.00					
Current Year Debit Balance:		39,970,752.75					
Current Year Credit Balance:		39,970,752.75					
Current Year Balance:		0.00					
Current Year Profit/Loss:		941,509.42-					

FEATURE GROUP	ORIG	TERM	INTRALATA JAN '01 JAN 1-JAN 15	YTD '01
257	0	0	0	
D	26,984		26,984	26,984

FEATURE GROUP	ORIG	TERM	INTERLATA JAN '01 JAN 1-JAN 15	YTD '01	JANUARY 2001	SUBTOTAL 2001
B	0	0	0			
D	2,244	5,591	7,835	7,835	34,819	378,462

FEATURE GROUP	ORIG	TERM	INTRALATA JAN '01 JAN 1-JAN 15	YTD '01
374	0	0	0	
D	73,354		73,354	73,354

FEATURE GROUP	ORIG	TERM	INTERLATA JAN '01 JAN 1-JAN 15	YTD '01	JANUARY 2001	SUBTOTAL 2001
B	0	0	0			
D	20,515	27,757	48,272	48,272	121,626	500,088

FEATURE GROUP	ORIG	TERM	INTRALATA JAN '01 JAN 1-JAN 15	YTD '01
356	0	0	0	
D	113,458		113,458	113,458

FEATURE GROUP	ORIG	TERM	INTERLATA JAN '01 JAN 1-JAN 15	YTD '01	JANUARY 2001	SUBTOTAL 2001
B	0	0	0			
D	14,093	21,186	35,279	35,279	148,737	648,825

FEATURE GROUP	ORIG	TERM	INTRALATA JAN '01 JAN 1-JAN 15	YTD '01
376	0	0	0	
D	9		9	9

FEATURE GROUP	ORIG	TERM	INTERLATA JAN '01 JAN 1-JAN 15	YTD '01	JANUARY 2001	SUBTOTAL 2001
B	0	0	0			
D	17,840	3,728	21,568	21,568	21,577	670,402

361518

146284

81707

86741

WEST RIVER INTRASTATE MINUTES OF USE

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA FEB '01 JAN 16-FEB 15	YTD '01	FEATURE GROUP	ORIG	TERM	INTERLATA FEB '01 JAN 16-FEB 15	YTD '01	FEBRUARY 2001	SUBTOTAL 2001
972	B D	9	0	0 9	22	B D	3,327	3,015	0 6,342	12,514	6,351	12,536

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA FEB '01 JAN 16-FEB 15	YTD '01	FEATURE GROUP	ORIG	TERM	INTERLATA FEB '01 JAN 16-FEB 15	YTD '01	FEBRUARY 2001	SUBTOTAL 2001
244	B D	41,186	140,327	0 181,513	361,813	B D	7,464	0 7,560	0 15,024	29,623	202,888	403,972

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA FEB '01 JAN 16-FEB 15	YTD '01	FEATURE GROUP	ORIG	TERM	INTERLATA FEB '01 JAN 16-FEB 15	YTD '01	FEBRUARY 2001	SUBTOTAL 2001
375	B D	51,082		0 51,082	101,362	B D	9,696	8,377	0 18,073	35,111	272,043	540,445

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA FEB '01 JAN 16-FEB 15	YTD '01	FEATURE GROUP	ORIG	TERM	INTERLATA FEB '01 JAN 16-FEB 15	YTD '01	FEBRUARY 2001	SUBTOTAL 2001
788	B D	23,888		0 23,888	47,904	B D	2,929	4,442	0 7,371	14,408	303,302	602,757

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA FEB '01 JAN 16-FEB 15	YTD '01	FEATURE GROUP	ORIG	TERM	INTERLATA FEB '01 JAN 16-FEB 15	YTD '01	FEBRUARY 2001	SUBTOTAL 2001
797	B D	10,263		0 10,263	19,222	B D	2,678	1,886	0 4,564	9,110	318,129	631,089

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA FEB '01 JAN 16-FEB 15	YTD '01	FEATURE GROUP	ORIG	TERM	INTERLATA FEB '01 JAN 16-FEB 15	YTD '01	FEBRUARY 2001	SUBTOTAL 2001
866	B D	24,413		0 24,413	48,844	B D	1,994	3,656	0 5,650	11,902	348,192	691,835

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA FEB '01 JAN 16-FEB 15	YTD '01	FEATURE GROUP	ORIG	TERM	INTERLATA FEB '01 JAN 16-FEB 15	YTD '01	FEBRUARY 2001	FEBRUARY SUBTOTAL 2001
257	B	20,486		0	47,470	B	2,589	4,372	0	14,796	375,639	754,101
	D	20,486		20,486		D			6,961			

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA FEB '01 JAN 16-FEB 15	YTD '01	FEATURE GROUP	ORIG	TERM	INTERLATA FEB '01 JAN 16-FEB 15	YTD '01	FEBRUARY 2001	FEBRUARY SUBTOTAL 2001
374	B	63,299		0	136,653	B	18,110	22,951	0	89,333	479,999	980,087
	D	63,299		63,299		D			41,061			

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA FEB '01 JAN 16-FEB 15	YTD '01	FEATURE GROUP	ORIG	TERM	INTERLATA FEB '01 JAN 16-FEB 15	YTD '01	FEBRUARY 2001	FEBRUARY SUBTOTAL 2001
456	B	92,441		0	205,899	B	12,001	18,340	0	65,620	602,781	125,1606
	D	92,441		92,441		D			30,341			

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA FEB '01 JAN 16-FEB 15	YTD '01	FEATURE GROUP	ORIG	TERM	INTERLATA FEB '01 JAN 16-FEB 15	YTD '01	FEBRUARY 2001	FEBRUARY SUBTOTAL 2001
376	B	15		0	24	B	15,067	2,881	0	39,516	620,744	1,291,146
	D	15		15		D			17,948			

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WEST RIVER INTRASTATE MINUTES OF USE

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA MAR '01 FEB 16-MAR 15	YTD '01	FEATURE GROUP	ORIG	TERM	INTERLATA MAR '01 FEB 16-MAR 15	YTD '01	MARCH 2001	SUBTOTAL 2001
972	B D	2	0	0 2	24	B D	2,852	2,267	0 5,119	17,633	5,121	17,657

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA MAR '01 FEB 16-MAR 15	YTD '01	FEATURE GROUP	ORIG	TERM	INTERLATA MAR '01 FEB 16-MAR 15	YTD '01	MARCH 2001	SUBTOTAL 2001
244	B D	37,056	140,331	0 177,387	539,200	B D	7,813	6,865	0 14,678	44,301	197,186	601,158

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA MAR '01 FEB 16-MAR 15	YTD '01	FEATURE GROUP	ORIG	TERM	INTERLATA MAR '01 FEB 16-MAR 15	YTD '01	MARCH 2001	SUBTOTAL 2001
375	B D	44,261		0 44,261	145,623	B D	7,996	6,093	0 14,089	49,200	255,536	795,981

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA MAR '01 FEB 16-MAR 15	YTD '01	FEATURE GROUP	ORIG	TERM	INTERLATA MAR '01 FEB 16-MAR 15	YTD '01	MARCH 2001	SUBTOTAL 2001
788	B D	21,493		0 21,493	69,397	B D	2,143	3,659	0 5,802	20,210	282,831	885,588

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA MAR '01 FEB 16-MAR 15	YTD '01	FEATURE GROUP	ORIG	TERM	INTERLATA MAR '01 FEB 16-MAR 15	YTD '01	MARCH 2001	SUBTOTAL 2001
797	B D	6,780		0 6,780	26,002	B D	2,409	1,733	0 4,142	13,252	293,753	924,842

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA MAR '01 FEB 16-MAR 15	YTD '01	FEATURE GROUP	ORIG	TERM	INTERLATA MAR '01 FEB 16-MAR 15	YTD '01	MARCH 2001	SUBTOTAL 2001
866	B D	23,757		0 23,757	72,601	B D	1,839	3,119	0 4,958	16,860	322,468	1,014,303

EXCHANGE 257
 FEATURE GROUP B D
 ORIG 16,119
 TERM
 INTRALATA MAR '01 16,119
 FEB 16-MAR 15 0
 YTD '01 63,589
 INTERLATA MAR '01 6,290
 FEB 16-MAR 15 0
 YTD '01 21,086
 MARCH 2001 344,877
 SUBTOTAL 2001 1,098,978

EXCHANGE 374
 FEATURE GROUP B D
 ORIG 56,852
 TERM
 INTRALATA MAR '01 56,852
 FEB 16-MAR 15 0
 YTD '01 193,505
 INTERLATA MAR '01 36,888
 FEB 16-MAR 15 0
 YTD '01 126,221
 MARCH 2001 438,617
 SUBTOTAL 2001 1,418,704

EXCHANGE 456
 FEATURE GROUP B D
 ORIG 76,421
 TERM
 INTRALATA MAR '01 76,421
 FEB 16-MAR 15 0
 YTD '01 282,320
 INTERLATA MAR '01 26,023
 FEB 16-MAR 15 0
 YTD '01 91,643
 MARCH 2001 541,061
 SUBTOTAL 2001 1,792,667

EXCHANGE 376
 FEATURE GROUP B D
 ORIG 15
 TERM
 INTRALATA MAR '01 15
 FEB 16-MAR 15 0
 YTD '01 39
 INTERLATA MAR '01 17,377
 FEB 16-MAR 15 0
 YTD '01 56,893
 MARCH 2001 558,453
 SUBTOTAL 2001 1,849,599

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WEST RIVER INTRASTATE MINUTES OF USE

FEATURE GROUP	ORIG	TERM	INTRALATA APR '01 MAR 16-APR 15	YTD '01	FEAT. GROUP	ORIG	TERM	INTERLATA APR '01 MAR 16-APR 15	YTD '01	APRIL 2001	SUBTOTAL 2001
B			0		B			0			
D	6		6	30	D	3,906	2,981	6,887	24,520	6,893	24,550

FEATURE GROUP	ORIG	TERM	INTRALATA APR '01 MAR 16-APR 15	YTD '01	FEATURE GROUP	ORIG	TERM	INTERLATA APR '01 MAR 16-APR 15	YTD '01	APRIL 2001	SUBTOTAL 2001
B			0		B			0			
D	39,580	140,387	179,967	719,167	D	7,742	7,020	14,762	59,063	201,622	802,780

FEATURE GROUP	ORIG	TERM	INTRALATA APR '01 MAR 16-APR 15	YTD '01	FEATURE GROUP	ORIG	TERM	INTERLATA APR '01 MAR 16-APR 15	YTD '01	APRIL 2001	SUBTOTAL 2001
B			0		B			0			
D	46,661		46,661	192,284	D	8,933	6,535	15,468	64,668	263,751	1,059,732

FEATURE GROUP	ORIG	TERM	INTRALATA APR '01 MAR 16-APR 15	YTD '01	FEATURE GROUP	ORIG	TERM	INTERLATA APR '01 MAR 16-APR 15	YTD '01	APRIL 2001	SUBTOTAL 2001
B			0		B			0			
D	23,499		23,499	92,896	D	2,409	3,560	5,969	26,179	293,219	1,178,807

FEATURE GROUP	ORIG	TERM	INTRALATA APR '01 MAR 16-APR 15	YTD '01	FEATURE GROUP	ORIG	TERM	INTERLATA APR '01 MAR 16-APR 15	YTD '01	APRIL 2001	SUBTOTAL 2001
B			0		B			0			
D	8,431		8,431	34,433	D	3,067	1,923	4,990	18,242	306,640	1,231,482

FEATURE GROUP	ORIG	TERM	INTRALATA APR '01 MAR 16-APR 15	YTD '01	FEATURE GROUP	ORIG	TERM	INTERLATA APR '01 MAR 16-APR 15	YTD '01	APRIL 2001	SUBTOTAL 2001
B			0		B			0			
D	25,255		25,255	97,856	D	2,231	3,190	5,421	22,281	337,316	1,351,619

FEATURE GROUP	ORIG	TERM	INTRALATA APR '01 MAR 16-APR 15	YTD '01	FEAT. GROUP	ORIG	TERM	INTERLATA APR '01 MAR 16-APR 15	YTD '01
B	19,826		0	83,415	B	2,418	3,877	0	27,381
D			19,826		D			6,295	
									363,437
									1,462,415

FEATURE GROUP	ORIG	TERM	INTRALATA APR '01 MAR 16-APR 15	YTD '01	FEAT. GROUP	ORIG	TERM	INTERLATA APR '01 MAR 16-APR 15	YTD '01
B	61,195		0	254,700	B	16,915	21,674	0	164,810
D			61,195		D			38,589	
									463,221
									1,881,925

FEATURE GROUP	ORIG	TERM	INTRALATA APR '01 MAR 16-APR 15	YTD '01	FEAT. GROUP	ORIG	TERM	INTERLATA APR '01 MAR 16-APR 15	YTD '01
B	85,678		0	367,998	B	11,404	15,946	0	118,993
D			85,678		D			27,350	
									576,249
									2,368,916

FEATURE GROUP	ORIG	TERM	INTRALATA APR '01 MAR 16-APR 15	YTD '01	FEAT. GROUP	ORIG	TERM	INTERLATA APR '01 MAR 16-APR 15	YTD '01
B	38		0	77	B	15,994	2,981	0	75,868
D			38		D			18,975	
									595,262
									2,444,861

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WEST RIVER INTRASTATE MINUTES OF USE

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA MAY '01 APR 16-MAY 15	YTD '01	FEATURE GROUP	ORIG	TERM	INTERLATA MAY '01 APR 16-MAY 15	YTD '01	MAY 2001	SUBTOTAL 2001
972	B D	9	306	0 315	345	B D	3,643	3,077	0 6,720	31,240	7,035	31,585

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA MAY '01 APR 16-MAY 15	YTD '01	FEATURE GROUP	ORIG	TERM	INTERLATA MAY '01 APR 16-MAY 15	YTD '01	MAY 2001	SUBTOTAL 2001
244	B D	46,616	18,757	0 65,373	784,540	B D	2,083		0 2,083	61,146	74,491	877,271

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA MAY '01 APR 16-MAY 15	YTD '01	FEATURE GROUP	ORIG	TERM	INTERLATA MAY '01 APR 16-MAY 15	YTD '01	MAY 2001	SUBTOTAL 2001
375	B D	48,014	18,694	0 66,708	258,992	B D	5,233		0 5,233	69,901	146,432	1,206,164

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA MAY '01 APR 16-MAY 15	YTD '01	FEATURE GROUP	ORIG	TERM	INTERLATA MAY '01 APR 16-MAY 15	YTD '01	MAY 2001	SUBTOTAL 2001
788	B D	23,856	8,215	0 32,071	124,967	B D	193		0 193	26,372	178,696	1,357,503

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA MAY '01 APR 16-MAY 15	YTD '01	FEATURE GROUP	ORIG	TERM	INTERLATA MAY '01 APR 16-MAY 15	YTD '01	MAY 2001	SUBTOTAL 2001
797	B D	9,019	5,316	0 14,335	48,768	B D	1,434		0 1,434	19,676	194,465	1,425,947

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA MAY '01 APR 16-MAY 15	YTD '01	FEATURE GROUP	ORIG	TERM	INTERLATA MAY '01 APR 16-MAY 15	YTD '01	MAY 2001	SUBTOTAL 2001
866	B D	24,845	8,712	0 33,557	131,413	B D	657		0 657	22,938	228,679	1,580,298

CHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA MAY '01 APR 16-MAY 15	YTD '01
257	B D	20,889	24,686	0 45,575	128,990

FEATURE GROUP	ORIG	TERM	INTERLATA MAY '01 APR 16-MAY 15	YTD '01	MAY 2001	SUBTOTAL 2001
B D	14		0 14	27,395	274,268	1,736,683

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA MAY '01 APR 16-MAY 15	YTD '01
374	B D	73,312	39,171	0 112,483	367,183

FEATURE GROUP	ORIG	TERM	INTERLATA MAY '01 APR 16-MAY 15	YTD '01	MAY 2001	SUBTOTAL 2001
B D	2,599		0 2,599	167,409	389,350	2,271,275

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA MAY '01 APR 16-MAY 15	YTD '01
456	B D	96,421	50,827	0 147,248	515,246

FEATURE GROUP	ORIG	TERM	INTERLATA MAY '01 APR 16-MAY 15	YTD '01	MAY 2001	SUBTOTAL 2001
B D	198		0 198	119,191	536,796	2,905,712

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA MAY '01 APR 16-MAY 15	YTD '01
376	B D	16	1,033	0 1,049	1,126

FEATURE GROUP	ORIG	TERM	INTERLATA MAY '01 APR 16-MAY 15	YTD '01	MAY 2001	SUBTOTAL 2001
B D	14,424	3,047	0 17,471	93,339	555,316	3,000,177

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WEST RIVER INTRAST/ E MINUTES OF USE

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA JUN '01 MAY 16-JUN 15	YTD '01	FEATURE GROUP	ORIG	TERM	INTERLATA JUN '01 MAY 16-JUN 15	YTD '01	JUNE 2001	SUBTOTAL 2001
972	B D	11	492	0 503	848	B D	3,558	3,172	0 6,730	37,970	7,233	38,818

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA JUN '01 MAY 16-JUN 15	YTD '01	FEATURE GROUP	ORIG	TERM	INTERLATA JUN '01 MAY 16-JUN 15	YTD '01	JUNE 2001	SUBTOTAL 2001
244	B D	42,671	11,538	0 54,209	838,749	B D	9,219	7,806	0 17,025	78,171	78,467	955,738

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA JUN '01 MAY 16-JUN 15	YTD '01	FEATURE GROUP	ORIG	TERM	INTERLATA JUN '01 MAY 16-JUN 15	YTD '01	JUNE 2001	SUBTOTAL 2001
375	B D	45,268	12,021	0 57,289	316,281	B D	11,036	9,536	0 20,572	90,473	156,328	1,362,492

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA JUN '01 MAY 16-JUN 15	YTD '01	FEATURE GROUP	ORIG	TERM	INTERLATA JUN '01 MAY 16-JUN 15	YTD '01	JUNE 2001	SUBTOTAL 2001
788	B D	23,382	5,825	0 29,207	154,174	B D	2,159	4,075	0 6,234	32,606	191,769	1,549,272

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA JUN '01 MAY 16-JUN 15	YTD '01	FEATURE GROUP	ORIG	TERM	INTERLATA JUN '01 MAY 16-JUN 15	YTD '01	JUNE 2001	SUBTOTAL 2001
797	B D	9,848	3,593	0 13,441	62,209	B D	1,939	2,344	0 4,283	23,959	209,493	1,635,440

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA JUN '01 MAY 16-JUN 15	YTD '01	FEATURE GROUP	ORIG	TERM	INTERLATA JUN '01 MAY 16-JUN 15	YTD '01	JUNE 2001	SUBTOTAL 2001
866	B D	23,894	5,218	0 29,112	160,525	B D	2,642	4,150	0 6,792	29,730	245,397	1,825,695

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA JUN '01 MAY 16-JUN 15	YTD '01
257	B D	20,218	20,213	0 40,431	169,421

FEATURE GROUP	ORIG	TERM	INTERLATA JUN '01 MAY 16-JUN 15	YTD '01	JUNE 2001	SUBTOTAL 2001
B D	2,397	3,635	0 6,032	33,427	291,860	2,028,543

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA JUN '01 MAY 16-JUN 15	YTD '01
374	B D	57,774	17,793	0 75,567	442,750

FEATURE GROUP	ORIG	TERM	INTERLATA JUN '01 MAY 16-JUN 15	YTD '01	JUNE 2001	SUBTOTAL 2001
B D	18,184	20,644	0 38,828	206,237	406,255	2,677,530

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA JUN '01 MAY 16-JUN 15	YTD '01
456	B D	87,556	34,533	0 122,089	637,335

FEATURE GROUP	ORIG	TERM	INTERLATA JUN '01 MAY 16-JUN 15	YTD '01	JUNE 2001	SUBTOTAL 2001
B D	12,147	15,172	0 27,319	146,510	555,663	3,461,375

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA JUN '01 MAY 16-JUN 15	YTD '01
378	B D	17	712	0 729	1,855

FEATURE GROUP	ORIG	TERM	INTERLATA JUN '01 MAY 16-JUN 15	YTD '01	JUNE 2001	SUBTOTAL 2001
B D	15,474	3,186	0 18,660	111,999	575,052	3,575,229

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WEST RIVER INTRAST E MINUTES OF USE

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA JUL '01 JUN 16-JUL 15	YTD '01	FEATURE GROUP	ORIG	TERM	INTERLATA JUL '01 JUN 16-JUL 15	YTD '01	JULY 2001	SUBTOTAL 2001
972	B D	4	1,067	0 1,071	1,919	B D	3,876	2,864	0 6,740	44,710	7,811	46,629

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA JUL '01 JUN 16-JUL 15	YTD '01	FEATURE GROUP	ORIG	TERM	INTERLATA JUL '01 JUN 16-JUL 15	YTD '01	JULY 2001	SUBTOTAL 2001
244	B D	36,400	22,820	0 59,220	897,969	B D	7,535	7,495	0 15,030	93,201	82,061	1,037,799

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA JUL '01 JUN 16-JUL 15	YTD '01	FEATURE GROUP	ORIG	TERM	INTERLATA JUL '01 JUN 16-JUL 15	YTD '01	JULY 2001	SUBTOTAL 2001
375	B D	43,695	33,239	0 76,934	393,215	B D	10,313	8,438	0 18,751	109,224	177,746	1,540,238

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA JUL '01 JUN 16-JUL 15	YTD '01	FEATURE GROUP	ORIG	TERM	INTERLATA JUL '01 JUN 16-JUL 15	YTD '01	JULY 2001	SUBTOTAL 2001
788	B D	22,838	11,172	0 34,010	188,184	B D	2,379	4,014	0 6,393	38,999	218,149	1,767,421

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA JUL '01 JUN 16-JUL 15	YTD '01	FEATURE GROUP	ORIG	TERM	INTERLATA JUL '01 JUN 16-JUL 15	YTD '01	JULY 2001	SUBTOTAL 2001
797	B D	9,393	8,982	0 18,375	80,584	B D	1,910	1,771	0 3,681	27,640	240,205	1,875,645

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA JUL '01 JUN 16-JUL 15	YTD '01	FEATURE GROUP	ORIG	TERM	INTERLATA JUL '01 JUN 16-JUL 15	YTD '01	JULY 2001	SUBTOTAL 2001
866	B D	22,750	14,917	0 37,667	198,192	B D	2,501	3,525	0 6,026	35,756	283,898	2,109,593

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA JUL '01	YTD '01
257	B			0	
	D	18,553	40,568	59,121	228,542

FEATURE GROUP	ORIG	TERM	INTERLATA JUL '01	YTD '01	JULY 2001	SUBTOTAL 2001
B			0			
D	2,994	3,717	6,711	40,138	349,730	2,378,273

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA JUL '01	YTD '01
374	B			0	
	D	49,986	35,911	85,897	528,647

FEATURE GROUP	ORIG	TERM	INTERLATA JUL '01	YTD '01	JULY 2001	SUBTOTAL 2001
B			0			
D	17,007	18,235	35,242	241,479	470,869	3,148,399

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA JUL '01	YTD '01
456	B			0	
	D	79,586	77,184	156,770	794,105

FEATURE GROUP	ORIG	TERM	INTERLATA JUL '01	YTD '01	JULY 2001	SUBTOTAL 2001
B			0			
D	11,924	13,265	25,189	171,699	652,828	4,114,203

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA JUL '01	YTD '01
376	B			0	
	D	23	1,404	1,427	3,282

FEATURE GROUP	ORIG	TERM	INTERLATA JUL '01	YTD '01	JULY 2001	SUBTOTAL 2001
B			0			
D	14,772	2,765	17,537	129,536	671,792	4,247,021

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WEST RIVER INTRASTATE MINUTES OF USE

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA AUG '01 JUL 16-AUG 15	YTD '01	FEATURE GROUP	ORIG	TERM	INTERLATA AUG '01 JUL 16-AUG 15	YTD '01	AUGUST 2001	SUBTOTAL 2001
972	B D	3	407	0 410		B D	3,530	2,692	0 6,222			
					2,329					50,932	6,632	53,261

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA AUG '01 JUL 16-AUG 15	YTD '01	FEATURE GROUP	ORIG	TERM	INTERLATA AUG '01 JUL 16-AUG 15	YTD '01	AUGUST 2001	SUBTOTAL 2001
244	B D	38,641	10,868	0 49,509		B D	9,511	7,901	0 17,412			
					947,478					110,613	73,553	1,111,352

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA AUG '01 JUL 16-AUG 15	YTD '01	FEATURE GROUP	ORIG	TERM	INTERLATA AUG '01 JUL 16-AUG 15	YTD '01	AUGUST 2001	SUBTOTAL 2001
375	B D	49,728	10,624	0 60,352		B D	10,557	8,982	0 19,539			
					453,567					128,763	153,444	1,693,682

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA AUG '01 JUL 16-AUG 15	YTD '01	FEATURE GROUP	ORIG	TERM	INTERLATA AUG '01 JUL 16-AUG 15	YTD '01	AUGUST 2001	SUBTOTAL 2001
788	B D	25,389	4,665	0 30,054		B D	2,582	4,094	0 6,676			
					218,238					45,675	190,174	1,957,595

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA AUG '01 JUL 16-AUG 15	YTD '01	FEATURE GROUP	ORIG	TERM	INTERLATA AUG '01 JUL 16-AUG 15	YTD '01	AUGUST 2001	SUBTOTAL 2001
797	B D	9,750	2,734	0 12,484		B D	1,884	1,789	0 3,673			
					93,068					31,313	206,331	2,081,976

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA AUG '01 JUL 16-AUG 15	YTD '01	FEATURE GROUP	ORIG	TERM	INTERLATA AUG '01 JUL 16-AUG 15	YTD '01	AUGUST 2001	SUBTOTAL 2001
866	B D	25,752	5,299	0 31,051		B D	2,377	3,676	0 6,053			
					229,243					41,809	243,435	2,353,028

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA AUG '01 JUL 16-AUG 15	YTD '01	FEATURE GROUP	ORIG	TERM	INTERLATA AUG '01 JUL 16-AUG 15	YTD '01	AUGUST 2001	SUBTOTAL 2001
257	B			0		B			0			
	D	20,742	21,683	42,425		D	2,919	3,885	6,804			
					270,967					46,942	292,664	2,670,937

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA AUG '01 JUL 16-AUG 15	YTD '01	FEATURE GROUP	ORIG	TERM	INTERLATA AUG '01 JUL 16-AUG 15	YTD '01	AUGUST 2001	SUBTOTAL 2001
374	B			0		B			0			
	D	54,737	16,465	71,202		D	19,811	19,518	39,329			
					599,849					280,808	403,195	3,551,594

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA AUG '01 JUL 16-AUG 15	YTD '01	FEATURE GROUP	ORIG	TERM	INTERLATA AUG '01 JUL 16-AUG 15	YTD '01	AUGUST 2001	SUBTOTAL 2001
456	B			0		B			0			
	D	88,845	31,382	120,227		D	14,562	14,461	29,023			
					914,332					200,722	552,445	4,666,648

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA AUG '01 JUL 16-AUG 15	YTD '01	FEATURE GROUP	ORIG	TERM	INTERLATA AUG '01 JUL 16-AUG 15	YTD '01	AUGUST 2001	SUBTOTAL 2001
376	B			0		B			0			
	D	29	916	945		D	16,123	2,948	19,071			
					4,227					148,607	572,461	4,819,482

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WEST RIVER INTRASTATE MINUTES OF USE

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA		FEATURE GROUP	ORIG	TERM	INTERLATA		SEPTEMBER 2001	SUBTOTAL 2001
				SEPT '01	YTD '01				SEPT '01	YTD '01		
972	B D	10	407	0 417		B D	2,912	2,397	0 5,309		5,726	58,987
					2,746					56,241		

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA		FEATURE GROUP	ORIG	TERM	INTERLATA		SEPTEMBER 2001	SUBTOTAL 2001
				SEPT '01	YTD '01				SEPT '01	YTD '01		
244	B D	37,025	11,591	0 48,616		B D	7,641	7,431	0 15,072		69,414	1,180,766
					996,094					125,685		

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA		FEATURE GROUP	ORIG	TERM	INTERLATA		SEPTEMBER 2001	SUBTOTAL 2001
				SEPT '01	YTD '01				SEPT '01	YTD '01		
375	B D	47,597	14,866	0 62,463		B D	10,312	8,684	0 18,996		150,873	1,844,555
					516,030					147,759		

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA		FEATURE GROUP	ORIG	TERM	INTERLATA		SEPTEMBER 2001	SUBTOTAL 2001
				SEPT '01	YTD '01				SEPT '01	YTD '01		
788	B D	23,665	5,194	0 28,859		B D	2,407	3,805	0 6,212		185,944	2,143,539
					247,097					51,887		

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA		FEATURE GROUP	ORIG	TERM	INTERLATA		SEPTEMBER 2001	SUBTOTAL 2001
				SEPT '01	YTD '01				SEPT '01	YTD '01		
797	B D	9,983	3,961	0 13,944		B D	1,778	1,897	0 3,675		203,563	2,285,539
					107,012					34,988		

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA		FEATURE GROUP	ORIG	TERM	INTERLATA		SEPTEMBER 2001	SUBTOTAL 2001
				SEPT '01	YTD '01				SEPT '01	YTD '01		
866	B D	25,117	6,062	0 31,179		B D	2,026	3,568	0 5,594		240,336	2,593,364
					260,422					47,403		

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA SEPT '01 JUL 16-AUG 15	YTD '01
257	B			0	
	D	23,958	23,950	47,908	
					318,875

FEATURE GROUP	ORIG	TERM	INTERLATA SEPT '01 JUL 16-AUG 15	YTD '01	SEPTEMBER 2001	SUBTOTAL 2001
B			0			
D	2,373	4,192	6,565			
				53,507	294,809	2,965,746

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA SEPT '01 JUL 16-AUG 15	YTD '01
374	B			0	
	D	57,895	20,813	78,708	
					678,557

FEATURE GROUP	ORIG	TERM	INTERLATA SEPT '01 JUL 16-AUG 15	YTD '01	SEPTEMBER 2001	SUBTOTAL 2001
B			0			
D	18,715	19,686	38,401			
				319,209	411,918	3,963,512

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA SEPT '01 JUL 16-AUG 15	YTD '01
456	B			0	
	D	89,841	38,876	128,717	
					1,043,049

FEATURE GROUP	ORIG	TERM	INTERLATA SEPT '01 JUL 16-AUG 15	YTD '01	SEPTEMBER 2001	SUBTOTAL 2001
B			0			
D	12,012	13,974	25,986			
				226,708	566,621	5,233,269

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA SEPT '01 JUL 16-AUG 15	YTD '01
376	B			0	
	D	22	1,016	1,038	
					5,265

FEATURE GROUP	ORIG	TERM	INTERLATA SEPT '01 JUL 16-AUG 15	YTD '01	SEPTEMBER 2001	SUBTOTAL 2001
B			0			
D	15,005	2,893	17,898			
				166,505	585,557	5,405,039

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WEST RIVER INTRASTATE MINUTES OF USE

EX	NGE	FEATURE GROUP	ORIG	TERM	INTRALATA OCT '01 SEPT 16-OCT 15	YTD '01	FEATURE GROUP	ORIG	TERM	INTERLATA OCT '01 SEPT 16-OCT 15	YTD '01	OCTOBER 2001	SUBTOTAL 2001
972		B D	3	307	0 310	3,056	B D	2,832	2,124	0 4,956	61,197	5,266	64,253

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA OCT '01 SEPT 16-OCT 15	YTD '01	FEATURE GROUP	ORIG	TERM	INTERLATA OCT '01 SEPT 16-OCT 15	YTD '01	OCTOBER 2001	SUBTOTAL 2001
244	B D	39,531	13,039	0 52,570	1,048,664	B D	7,734	6,526	0 14,260	139,945	72,096	1,252,862

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA OCT '01 SEPT 16-OCT 15	YTD '01	FEATURE GROUP	ORIG	TERM	INTERLATA OCT '01 SEPT 16-OCT 15	YTD '01	OCTOBER 2001	SUBTOTAL 2001
375	B D	45,068	16,259	0 61,327	577,357	B D	10,014	6,997	0 17,011	164,770	150,434	1,994,989

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA OCT '01 SEPT 16-OCT 15	YTD '01	FEATURE GROUP	ORIG	TERM	INTERLATA OCT '01 SEPT 16-OCT 15	YTD '01	OCTOBER 2001	SUBTOTAL 2001
788	B D	23,216	6,006	0 29,222	276,319	B D	2,623	3,091	0 5,714	57,601	185,370	2,328,909

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA OCT '01 SEPT 16-OCT 15	YTD '01	FEATURE GROUP	ORIG	TERM	INTERLATA OCT '01 SEPT 16-OCT 15	YTD '01	OCTOBER 2001	SUBTOTAL 2001
797	B D	8,341	3,608	0 11,949	118,961	B D	1,721	1,750	0 3,471	38,459	200,790	2,486,329

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA OCT '01 SEPT 16-OCT 15	YTD '01	FEATURE GROUP	ORIG	TERM	INTERLATA OCT '01 SEPT 16-OCT 15	YTD '01	OCTOBER 2001	SUBTOTAL 2001
866	B D	24,368	6,639	0 31,007	291,429	B D	1,967	2,945	0 4,912	52,315	236,709	2,830,073

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA OCT '01 SEPT 16-OCT 15	YTD '01
257	B			0	
	D	18,976	21,493	40,469	359,344

FEATURE GROUP	ORIG	TERM	INTERLATA OCT '01 SEPT 16-OCT 15	YTD '01	OCTOBER 2001	SUBTOTAL 2001
B			0			
D	2,651	3,787	6,438	59,945	283,616	3,249,362

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA OCT '01 SEPT 16-OCT 15	YTD '01
374	B			0	
	D	54,857	21,266	76,123	754,680

FEATURE GROUP	ORIG	TERM	INTERLATA OCT '01 SEPT 16-OCT 15	YTD '01	OCTOBER 2001	SUBTOTAL 2001
B			0			
D	19,791	20,306	40,097	359,306	399,836	4,363,348

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA OCT '01 SEPT 16-OCT 15	YTD '01
456	B			0	
	D	85,300	38,996	124,296	1,167,345

FEATURE GROUP	ORIG	TERM	INTERLATA OCT '01 SEPT 16-OCT 15	YTD '01	OCTOBER 2001	SUBTOTAL 2001
B			0			
D	11,873	14,179	26,052	252,760	550,184	5,783,453

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA OCT '01 SEPT 16-OCT 15	YTD '01
376	B			0	
	D	17	1,323	1,340	6,605

FEATURE GROUP	ORIG	TERM	INTERLATA OCT '01 SEPT 16-OCT 15	YTD '01	OCTOBER 2001	SUBTOTAL 2001
B			0			
D	14,787	2,988	17,775	184,280	569,299	5,974,338

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WEST RIVER INTRALATA TIME MINUTES OF USE

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA NOV '01 OCT 16-NOV 15	YTD '01	FEATURE GROUP	ORIG	TERM	INTERLATA NOV '01 OCT 16-NOV 15	YTD '01	NOVEMBER 2001	SUBTOTAL 2001
972	B D	2	401	0 403	3,459	B D	3,267	2,036	0 5,303	66,500	5,706	69,959
244	B D	40,694	11,777	0 52,471	1,101,135	B D	8,802	7,042	0 15,844	155,789	74,021	1,326,883
375	B D	49,132	14,031	0 63,163	640,520	B D	9,952	7,224	0 17,176	181,946	154,360	2,149,349
788	B D	22,134	6,068	0 28,202	304,521	B D	3,216	3,353	0 6,569	64,170	189,131	2,518,040
797	B D	8,847	3,476	0 12,323	131,284	B D	2,167	1,945	0 4,112	42,571	205,566	2,691,895
866	B D	24,559	6,997	0 31,556	322,985	B D	2,470	2,866	0 5,336	57,651	242,458	3,072,531

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA NOV '01 OCT 16-NOV 15	YTD '01
257	B D	20,765	24,545	0 45,310	404,654

FEATURE GROUP	ORIG	TERM	INTERLATA NOV '01 OCT 16-NOV 15	YTD '01	NOVEMBER 2001	SUBTOTAL 2001
B D	2,888	3,532	0 6,418	66,363	294,186	3,543,548

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA NOV '01 OCT 16-NOV 15	YTD '01
374	B D	58,761	20,295	0 79,056	833,736

FEATURE GROUP	ORIG	TERM	INTERLATA NOV '01 OCT 16-NOV 15	YTD '01	NOVEMBER 2001	SUBTOTAL 2001
B D	22,445	20,847	0 43,292	402,598	416,534	4,779,882

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA NOV '01 OCT 16-NOV 15	YTD '01
455	B D	67,093	35,179	0 122,272	1,289,617

FEATURE GROUP	ORIG	TERM	INTERLATA NOV '01 OCT 16-NOV 15	YTD '01	NOVEMBER 2001	SUBTOTAL 2001
B D	13,564	14,435	0 27,999	280,769	586,805	6,360,258

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA NOV '01 OCT 16-NOV 15	YTD '01
376	B D	12	1,070	0 1,082	7,687

FEATURE GROUP	ORIG	TERM	INTERLATA NOV '01 OCT 16-NOV 15	YTD '01	NOVEMBER 2001	SUBTOTAL 2001
B D	16,134	3,000	0 19,134	203,414	587,021	6,561,359

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WEST RIVER INTRASTATE MINUTES OF USE

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EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA DEC '01 NOV 16-DEC 15	YTD '01	FEATURE GROUP	ORIG	TERM	INTERLATA DEC '01 NOV 16-DEC 15	YTD '01	DECEMBER 2001	SUBTOTAL 2001
972	B D	8	391	0 399	3,858	B D	3,506	2,675	0 6,181	72,681	6,580	76,539

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA DEC '01 NOV 16-DEC 15	YTD '01	FEATURE GROUP	ORIG	TERM	INTERLATA DEC '01 NOV 16-DEC 15	YTD '01	DECEMBER 2001	SUBTOTAL 2001
244	B D	38,063	11,629	0 49,692	1,150,827	B D	7,791	7,211	0 15,002	170,791	71,274	1,398,157

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA DEC '01 NOV 16-DEC 15	YTD '01	FEATURE GROUP	ORIG	TERM	INTERLATA DEC '01 NOV 16-DEC 15	YTD '01	DECEMBER 2001	SUBTOTAL 2001
375	B D	41,870	14,748	0 56,618	697,138	B D	9,832	6,748	0 16,580	198,526	144,472	2,293,821

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA DEC '01 NOV 16-DEC 15	YTD '01	FEATURE GROUP	ORIG	TERM	INTERLATA DEC '01 NOV 16-DEC 15	YTD '01	DECEMBER 2001	SUBTOTAL 2001
788	B D	21,319	5,301	0 26,620	331,141	B D	3,253	2,868	0 6,121	70,291	177,213	2,695,253

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA DEC '01 NOV 16-DEC 15	YTD '01	FEATURE GROUP	ORIG	TERM	INTERLATA DEC '01 NOV 16-DEC 15	YTD '01	DECEMBER 2001	SUBTOTAL 2001
797	B D	8,952	3,155	0 12,107	143,391	B D	1,546	1,832	0 3,378	45,949	192,698	2,884,593

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA DEC '01 NOV 16-DEC 15	YTD '01	FEATURE GROUP	ORIG	TERM	INTERLATA DEC '01 NOV 16-DEC 15	YTD '01	DECEMBER 2001	SUBTOTAL 2001
866	B D	22,118	7,464	0 29,582	352,567	B D	3,028	2,654	0 5,682	63,333	227,962	3,300,493

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA DEC '01 NOV 16-DEC 15	YTD '01	FEATURE GROUP	ORIG	TERM	INTERLATA DEC '01 NOV 16-DEC 15	YTD '01	DECEMBER 2001	SUBTOTAL 2001
257	B			0		B			0			
	D	20,126	23,183	43,309	447,963	D	2,694	3,533	6,227	72,590	277,498	3,821,046

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA DEC '01 NOV 16-DEC 15	YTD '01	FEATURE GROUP	ORIG	TERM	INTERLATA DEC '01 NOV 16-DEC 15	YTD '01	DECEMBER 2001	SUBTOTAL 2001
374	B			0		B			0			
	D	55,864	19,645	75,509	909,245	D	18,932	19,151	38,083	440,681	391,090	5,170,972

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA DEC '01 NOV 16-DEC 15	YTD '01	FEATURE GROUP	ORIG	TERM	INTERLATA DEC '01 NOV 16-DEC 15	YTD '01	DECEMBER 2001	SUBTOTAL 2001
456	B			0		B			0			
	D	83,014	36,772	119,786	1,409,403	D	13,742	13,636	27,378	308,137	538,254	6,888,512

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA DEC '01 NOV 16-DEC 15	YTD '01	FEATURE GROUP	ORIG	TERM	INTERLATA DEC '01 NOV 16-DEC 15	YTD '01	DECEMBER 2001	SUBTOTAL 2001
376	B			0		B			0			
	D	15	1,082	1,097	8,784	D	15,257	2,333	17,590	221,004	556,941	7,118,300

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WEST RIVER INTRASTATE MINUTES OF USE

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA DEC '01 DEC 16-DEC 31	YTD '01	FEATURE GROUP	ORIG	TERM	INTERLATA DEC '01 DEC 16-DEC 31	YTD '01	DECEMBER 2001	SUBTOTAL 2001
972	B D	4	492	0 496		B D	3,997	2,121	0 6,118			
					4,354					78,799	6,614	83,153

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA DEC '01 DEC 16-DEC 31	YTD '01	FEATURE GROUP	ORIG	TERM	INTERLATA DEC '01 DEC 16-DEC 31	YTD '01	DECEMBER 2001	SUBTOTAL 2001
244	B D	42,697	10,735	0 53,432		B D	8,670	6,720	0 15,390			
					1,204,259					186,181	75,436	1,473,593

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA DEC '01 DEC 16-DEC 31	YTD '01	FEATURE GROUP	ORIG	TERM	INTERLATA DEC '01 DEC 16-DEC 31	YTD '01	DECEMBER 2001	SUBTOTAL 2001
375	B D	45,891	17,375	0 63,266		B D	10,318	7,079	0 17,397			
					760,404					215,923	156,099	2,449,920

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA DEC '01 DEC 16-DEC 31	YTD '01	FEATURE GROUP	ORIG	TERM	INTERLATA DEC '01 DEC 16-DEC 31	YTD '01	DECEMBER 2001	SUBTOTAL 2001
788	B D	19,793	6,214	0 26,007		B D	3,232	2,701	0 5,933			
					357,148					76,224	188,039	2,883,292

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA DEC '01 DEC 16-DEC 31	YTD '01	FEATURE GROUP	ORIG	TERM	INTERLATA DEC '01 DEC 16-DEC 31	YTD '01	DECEMBER 2001	SUBTOTAL 2001
797	B D	8,756	3,060	0 11,816		B D	1,651	1,939	0 3,590			
					155,207					49,539	203,445	3,088,038

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA DEC '01 DEC 16-DEC 31	YTD '01	FEATURE GROUP	ORIG	TERM	INTERLATA DEC '01 DEC 16-DEC 31	YTD '01	DECEMBER 2001	SUBTOTAL 2001
866	B D	21,367	7,663	0 29,030		B D	2,910	2,475	0 5,385			
					381,597					68,718	237,860	3,538,353

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA DEC '01 DEC 16-DEC 31	YTD '01
257	B D	20,408	23,593	0 44,001	491,964

FEATURE GROUP	ORIG	TERM	INTERLATA DEC '01 DEC 16-DEC 31	YTD '01	DECEMBER 2001	SUBTOTAL 2001
B D	2,885	3,576	0 6,461	79,051	288,322	4,109,368

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA DEC '01 DEC 16-DEC 31	YTD '01
374	B D	53,551	21,031	0 74,582	983,827

FEATURE GROUP	ORIG	TERM	INTERLATA DEC '01 DEC 16-DEC 31	YTD '01	DECEMBER 2001	SUBTOTAL 2001
B D	21,145	18,403	0 39,548	480,229	402,452	5,573,424

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA DEC '01 DEC 16-DEC 31	YTD '01
456	B D	80,323	37,758	0 118,081	1,527,484

FEATURE GROUP	ORIG	TERM	INTERLATA DEC '01 DEC 16-DEC 31	YTD '01	DECEMBER 2001	SUBTOTAL 2001
B D	13,789	13,225	0 27,014	335,151	547,547	7,436,059

EXCHANGE	FEATURE GROUP	ORIG	TERM	INTRALATA DEC '01 DEC 16-DEC 31	YTD '01
376	B D	21	1,556	0 1,577	10,361

FEATURE GROUP	ORIG	TERM	INTERLATA DEC '01 DEC 16-DEC 31	YTD '01	DECEMBER 2001	SUBTOTAL 2001
B D	14,645	2,262	0 16,907	237,911	566,031	7,684,331

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South Dakota Public Utilities Commission
WEEKLY FILINGS
For the Period of June 6, 2002 through June 12, 2002

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

CONSUMER COMPLAINT

CT02-018 In the Matter of the Complaint filed by the Loyal Order of Moose, Belle Fourche, South Dakota, against UKI Communications, Inc. Regarding Unauthorized Switching of Services.

Complainant states that its service was switched without authorization. When UKI was contacted about the charges, UKI indicated that the charges would be refunded, which complainant states never happened. UKI also stated that Complainant's account would be closed. Complainant continued to receive monthly statements with UKI charges. Complainant requests that all charges be removed and/or refunded. Complainant also requests that it receive anything that is available to it under South Dakota law.

Staff Analyst: Mary Healy
Staff Attorney: Karen Cremer
Date Docketed: 06/12/02
Intervention Deadline: N/A

ELECTRIC

EL02-013 In the Matter of the Filing by Otter Tail Power Company for Approval of a Contract with Deviations with the City of Brandt.

Application by Otter Tail Power Company for approval of a contract with deviations to serve the City of Brandt. The existing contract to serve the City will expire on July 1, 2002. The new contract does not include any new rates.

Staff Analyst: Dave Jacobson
Staff Attorney: Kelly Frazier
Date Filed: 06/07/02
Intervention Deadline: 07/05/02

PIPELINE SAFETY

PS02-001 In the Matter of the Filing by Montana-Dakota Utilities Co., a Division of MDU Resources Group, Inc. for Approval of Waiver.

On June 6, 2002, the Commission received for approval a filing from Montana-Dakota Utilities Company (MDU), requesting a waiver of 49 CFR Part 192, Paragraph 192.59(a)(1) (ASTM D2513) Plastic Pipeline Materials. According to MDU, a shipping error was made in July 2000 by Chevron Phillips Chemical Company (Chevron) resulting in UPONOR receiving non-standard polyethylene raw materials (TR-130 resin) which was subsequently converted into pipe. MDU received several thousand feet of this pipe that had not been properly qualified to ensure compliance with ASTM D2513 as required by the referenced code, for use in its natural gas system. MDU did install that pipe near Rapid City, SD. Since its installation, Chevron performed extensive testing and demonstrated the pipe does in fact meet the minimum requirements of ASTM D2513. MDU proposes to allow the pipe to remain in service and is requesting a waiver from the Commission and the Federal Department of Transportation Regulations to allow the pipe to remain in service. Any party wishing to comment on the filing may do so by filing written comments with the Commission and the parties to the agreement no later than June 26, 2002.

Parties may file written responses to the comments no later than twenty days after the service of the initial comments.

Staff Analyst: Martin Bettmann
Staff Attorney: Kelly Frazier
Date Docketed: 06/06/02
Initial Comments Due: 06/26/02

TELECOMMUNICATIONS

TC02-052 In the Matter of the Establishment of Switched Access Revenue Requirement for West River Cooperative Telephone Company.

On June 10, 2002, West River Cooperative Telephone Company, Bison, South Dakota, filed a switched access cost study developing a revenue requirement and minutes of use that are included in the revenue requirement and minutes of use used to determine the switched access rates for the Local Exchange Carrier Association.

Staff Analyst: Harlan Best
Staff Attorney: Karen Cremer
Date Docketed: 06/10/02
Intervention Deadline: 06/28/02

TC02-053 In the Matter of the Establishment of Switched Access Revenue Requirement for Interstate Telecommunications Cooperative, Inc.

Interstate Telecommunications Cooperative, Inc. (Interstate) filed a switched access cost study developing a revenue requirement and minutes of use. Interstate does not currently have its own access tariff but is seeking membership of the Local Exchange Carrier Association. It is Interstate's desire to be part of the LECA tariff.

Staff Analyst: Heather Forney
Staff Attorney: Karen Cremer
Date Docketed: 06/10/02
Intervention Deadline: 06/28/02

TC02-054 In the Matter of the Establishment of Switched Access Revenue Requirement for Vivian Telephone Company.

Vivian Telephone Company, Wall, South Dakota, filed a switched access cost study developing a revenue requirement and minutes of use that are included in the revenue requirement and minutes of use used to determine the switched access rates for the Local Exchange Carrier Association.

Staff Analyst: Keith Senger
Staff Attorney: Karen Cremer
Date Docketed: 06/10/02
Intervention Deadline: 06/28/02

TC02-055 In the Matter of the Filing for Approval of an Amendment to an Interconnection Agreement between Qwest Corporation and Black Hills FiberCom, Inc.

On June 10, 2002, the Commission received for approval an Amendment re: DS1 Digital Capable Loops and Provisioning Options to the Wireline Interconnection Agreement between Qwest Corporation (Qwest) and Black Hills FiberCom, Inc. for the State of South Dakota (Black Hills FiberCom). According to the parties, the original Agreement was a negotiated agreement which was approved by the Commission effective January 6, 1999, in Docket TC98-205. The current Amendment is made in order to add to the Agreement the terms, conditions and rates for DS1 Digital Capable Loops and Provisioning Options, as set forth in Attachment 1 and Exhibits A and B, attached to the Amendment. Any party

wishing to comment on the agreement may do so by filing written comments with the Commission and the parties to the agreement no later than July 1, 2002. Parties to the agreement may file written responses to the comments no later than twenty days after the service of the initial comments.

Staff Attorney: Kelly Frazier
Date Docketed: 06/10/02
Initial Comments Due: 07/01/02

TC02-056 In the Matter of the Filing for Approval of an Agreement for Terms and Conditions for Interconnection, Unbundled Network Elements, Ancillary Services and Resale of Telecommunications Services between Qwest Corporation and NOW Communications of South Dakota, Inc.

On June 10, 2002, the Commission received for approval an Agreement for terms and conditions for interconnection, unbundled network elements, ancillary services and resale of telecommunications services provided by Qwest Corporation in the State of South Dakota (Qwest) and NOW Communications of South Dakota, Inc. (NOW). According to the parties the Agreement is a negotiated agreement which sets forth the terms, conditions and prices under which Qwest will offer and provide to any requesting CLEC network interconnection, access to unbundled network elements, ancillary services and telecommunication services available for resale within the geographical areas in which Qwest is providing local exchange service at that time and for which Qwest is the incumbent LEC within the State of South Dakota for purposes of providing local telecommunications services. Any party wishing to comment on the agreement may do so by filing written comments with the Commission and the parties to the agreement no later than July 1, 2002. Parties to the agreement may file written responses to the comments no later than twenty days after the service of the initial comments.

Staff Attorney: Kelly Frazier
Date Docketed: 06/10/02
Initial Comments Due: 07/01/02

TC02-057 In the Matter of the Application of ICG Telecom Group, Inc. for a Certificate of Authority to Provide Local Exchange Services in South Dakota.

ICG Telecom Group, Inc. filed an application for a Certificate of Authority to provide facilities-based and resold local exchange telecommunications service in South Dakota. ICG Telecom Group proposes to provide service in the entire service area of Qwest Corporation.

Staff Analyst: Michele Farris
Staff Attorney: Kelly Frazier
Date Filed: 06/10/02
Intervention Deadline: 06/28/02

TC02-058 In the Matter of the Establishment of Switched Access Revenue Requirement for Sioux Valley Telephone Company.

On June 11, 2002, Sioux Valley Telephone Company, Dell Rapids, South Dakota, filed a switched access cost study developing a revenue requirement and minutes of use that are included in the revenue requirement and minutes of use used to determine the switched access rates for the Local Exchange Carrier Association.

Staff Analyst: Harlan Best
Staff Attorney: Karen Cremer
Date Docketed: 06/11/02
Intervention Deadline: 06/28/02

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

KENNETH E. BARKER**

MICHAEL A. WILSON†

MICHAEL P. REYNOLDS**

JOHN W. BURKE***

BARKER WILSON REYNOLDS & BURKE
L A W Y E R S

4200 BEACH DRIVE
P.O. BOX 9335
RAPID CITY, SD 57709-9335
605.343.6400 ♦ FAX: 605.343.4841

117 5TH AVENUE
P.O. BOX 100
BELLE FOURCHE, SD 57717-0100
605.892.2743 ♦ FAX: 605.892.4273

REPLY TO: BELLE FOURCHE OFFICE

June 27, 2002

VIA OVERNIGHT MAIL

RECEIVED

JUN 28 2002

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

Debra Elofson
Executive Director
Public Utilities Commission
State Capitol
500 East Capitol
Pierre, SD 57501

Re: S&S Communciations v. West River Cooperative Telephone Company TC02-052
S&S Communications v. Interstate Telecommunications Coop. TC02-053
S&S Communications v. Vivian Telephone Company TC02-054
S&S Communications v. Sioux Valley Telephone Company TC02-058

Dear Debra:

Enclosed please find the original and ten copies of each of the following listed documents for filing in the above-referenced matters:

1. In the Matter of the Establishment of Switched Access Revenue Requirement for West River Cooperative Telephone Company - S&S Communications'Petition to Intervene;
2. In the Matter of the Establishment of Switched Access Revenue Requirement for Interstate Telecommunications Cooperative, Inc. - S&S Communications'Petition to Intervene;
3. In the Matter of the Establishment of Switched Access Revenue Requirement for Vivian Telephone Company - S&S Communications'Petition to Intervene; and,
4. In the Matter of the Establishment of Switched Access Revenue Requirement for Sioux Valley Telephone Company - S&S Communications'Petition to Intervene.

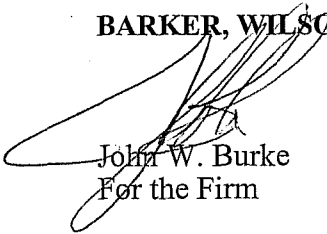
By copies of this letter, copies of the same are being served upon the opposing parties via first class mail.

If you have any questions, please feel free to give me a call at any time.

Best regards.

Sincerely,

BARKER, WILSON, REYNOLDS & BURKE, L.L.P.



John W. Burke
For the Firm

JWB/bb

Enclosures

cc: S&S Communications
Gordon K. Dauchy
Jerry Reisenauer
Jerry Heiberger
George Strandell
Don Lee
Denny Law

RECEIVED

JUN 28 2002

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

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

)	
)	TC02-052
IN THE MATTER OF THE ESTABLISHMENT OF)	
SWITCHED ACCESS REVENUE REQUIREMENT)	S&S COMMUNICATIONS'
FOR WEST RIVER COOPERATIVE TELEPHONE)	PETITION TO INTERVENE
COMPANY)	
)	
)	

COMES NOW S&S Communications, by and through its attorney, John W. Burke, and, in accordance with A.R.S.D. 20:10:01:15.02, hereby moves the Commission for leave to intervene in the above-captioned matter. This Petition is based upon the following.

1. S&S Communications is a switch-based interexchange carrier located in Aberdeen, South Dakota. S&S Communications provides both intra and interstate message telecommunications services to its subscribers.

2. To provide intrastate message telecommunications services to its subscribers, S&S Communications requires the following switched access services from the Rural Local Exchange Carriers in South Dakota ("RLECs"): (1) Carrier Common Line Access Service (originating and terminating); (2) Local Switching (originating and terminating); and (3) Local Transport (originating and terminating). The RLECs necessarily includes West River Cooperative Telephone Company.

3. Because S&S Communications purchases switched access services from West River Cooperative Telephone Company, any increase in the rates of such services will directly and immediately affect the pecuniary interests of S&S Communications as it will naturally affect S&S Communications' operating expenses.

4. Tariff filings, including charges for switched access services, always raise important and complex issues which should not be resolved without a careful and thorough

investigation. For example, there may be certain costs included that are ineligible because they have already been recovered, or are being recovered through other mechanisms.

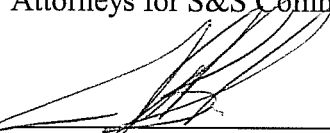
5. In addition to the fact that the Commission's decision will directly and immediately affect the pecuniary interests of S&S Communications, the Commission's decision will directly and immediately affect the customers of switched access services in general.

WHEREFORE, S&S Communications respectfully requests leave to intervene in the above-captioned matter.

Dated this 27th day of June, 2002.

BARKER, WILSON, REYNOLDS & BURKE, L.L.P.
Attorneys for S&S Communications

By: _____


John W. Burke
117 5th Avenue
P.O. Box 100
Belle Fourche, SD 57717-0100
Tel: (605) 723-8000
Fax: (605) 723-8010

CERTIFICATE OF SERVICE

I, John W. Burke, hereby certify that on the 27th day of June, 2002, I caused a copy of the foregoing **S&S COMMUNICATIONS' PETITION TO INTERVENE** to be served upon:

Gordon K. Dauchy, Staff Director-Revenue Requirements
John Staurulakis Incorporated
Eagandale Corporate Center, Suite 310
1380 Corporate Center Curve
Eagan, MN 55121

Jerry Reisenauer, Manager
West River Cooperative Telephone Company
P.O. Box 39
Bison, SD 57620



John W. Burke

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

IN THE MATTER OF THE ESTABLISHMENT)	ORDER GRANTING
OF SWITCHED ACCESS REVENUE)	PETITION TO INTERVENE;
REQUIREMENT FOR WEST RIVER)	ORDER ASSESSING FILING
COOPERATIVE TELEPHONE COMPANY)	FEE
)	TC02-052

On June 10, 2002, West River Cooperative Telephone Company (West River) filed for approval by the Public Utilities Commission (Commission) its 2001 Intrastate Switched Access Cost Study.

On June 13, 2002, the Commission electronically transmitted notice of the filing and the intervention deadline of June 28, 2002, to interested individuals and entities. On June 28, 2002, the Commission received a Petition to Intervene from S&S Communications (S&S).

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 9, 2002, at its regularly scheduled meeting, the Commission found that S&S' Petition to Intervene was timely filed and demonstrates good cause to grant intervention. Further, the Commission, pursuant to SDCL 49-31-12.6, unanimously voted to assess West River a \$1,000 filing fee, subject to additional amounts as requested by the Executive Director up to the statutory limit of \$100,000. It is therefore

ORDERED, that S&S' Petition to Intervene is granted; and it is further

ORDERED, that West River shall deposit an initial assessment of \$1,000 in the SDPUC regulatory assessment fee fund and shall deposit any additional amounts as requested by the Executive Director up to the statutory limit of \$100,000.

Dated at Pierre, South Dakota, this 26th day of July, 2002.

CERTIFICATE OF SERVICE
The undersigned hereby certifies that this document has been served today upon all parties of record in this docket, as listed on the docket service list, by facsimile or by first class mail, in properly addressed envelopes, with charges prepaid thereon.
By: <u>Melaine Kelbo</u>
Date: <u>8/1/02</u>
(OFFICIAL SEAL)

BY ORDER OF THE COMMISSION:

James A. Burg
JAMES A. BURG, Chairman

Pam Nelson
PAM NELSON, Commissioner

Robert K. Sahr
ROBERT K. SAHR, Commissioner



Eagandale Corporate Center, Suite 310
1380 Corporate Center Curve, Eagan, Minnesota 55121
phone: 651-452-2660, fax: 651-452-1909

RECEIVED

AUG - 7 2002

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

August 6, 2002

Ms. Deb Elofson
Executive Director
Public Utilities Commission
State of South Dakota
500 East Capital
Pierre, SD 57501

Dear Ms. Elofson:

On behalf of West River Cooperative Telephone Company, John Staurulakis, Inc. requests confidentiality for any and all information provided to the South Dakota Public Service Commission pertaining to Docket TC02-052.

In accordance with rules ARSD 20:10:01:39 through 20:10:01:45(1), we request all information be considered confidential including the following:

- The actual Part 36/69 separations run, which reflects revenue requirements as well as access rates including tariff exhibit.
- Trial balance- financial information.
- General ledger-including detail of each account analysis.
- All cost study plant and expense summary pages including adjustments and associated workpapers.
- All plant facility information and analysis including central office equipment, cable and wire facilities, loop and circuit counts.
- Any depreciation expense analysis.
- Any commercial expense analysis.
- Access minutes of use information.
- Development of traffic allocation factors.
- Any correspondence transmittal letters which include responses to questions concerning the filing which are directed to the South Dakota Public Service Commission with reference to the West River Cooperative Telephone Company TC02-052 Tariff filing.

This request applies to any previously sent information provided to the South Dakota Public Service Commission as well as any forth coming information to be provided to the South Dakota Public Service Commission which pertains to this particular filing.

HEADQUARTERS:

6315 Seabrook Road, Seabrook, Maryland 20706
phone: 301-459-7590, fax: 301-577-5575
internet: www.jsitel.com, e-mail: jsitel@jsitel.com

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

5360 Skidaway Drive
Alpharetta, Georgia 30022
phone: 770-569-2105, fax: 770-410-1608

In accordance with rule ARSD 20:10:01:41 (2)

It is requested that the aforementioned information maintain confidentiality status for a five-year time frame.

In accordance with rule ARSD 20:10:01:41 (3)

The contact for the confidentiality request is as follows:

Gordon Dauchy
Staff Director-Revenue Requirements
John Staurulakis, Inc.
1380 Corporate Center Curve
Suite 310
Eagan, MN 55121
(651) 452-2660

If you should have any questions regarding the information provided, please feel free to contact me at (651) 452-2660.

Sincerely,



Gordon K. Dauchy
Staff Director-Revenue Requirements
gdauchy@jsitel.com

GKD:ds

Enclosure

cc: Mr. Harlan Best, South Dakota Public Service Commission
Mr. Jerry Reisenauer, West River Cooperative Telephone Company
JSI, Maryland

RECEIVED

AUG 26 2002

Meyer & Rogers

ATTORNEYS AT LAW
P.O. BOX 1117 • 320 EAST CAPITOL • PIERRE, SOUTH DAKOTA 57501-1117 • TELEPHONE 605-224-7889 FAX 605-224-9060

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

BRIAN B. MEYER
DARLA POLLMAN ROGERS

August 26, 2002

Deb Olofson
Public Utilities Commission
500 East Capitol Avenue
Pierre, South Dakota 57501

Re: Intervention of S&S Communications in various Dockets

Dear Deb:

Please find enclosed herein a Notice of Appearance in each of the following dockets:

<u>Docket No.:</u>	<u>Company:</u>	<u>Docket No.:</u>	<u>Company:</u>
TC02-071	Baltic	TC02-080	Beresford
TC02-078	Bridgewater-Canistota	TC02-076	Brookings
TC02-072	East Plains	TC02-053	Interstate
TC02-075	Kadoka	TC02-079	Kennebec
TC02-090	LECA	TC02-068	McCook
TC02-067	Midstate	TC02-073	Sanborn and Sancom
TC02-091	SDN	TC02-058	Sioux Valley
TC02-065	Splitrock Properties	TC02-066	Splitrock Telecom
TC02-064	Sully Buttes	TC02-089	Tri-County
TC02-077	Union	TC02-074	Valley
TC02-054	Vivian	TC02-052	West River (Bison)

Because of the number of dockets in which I am filing this Notice, Karen Cremer from your office advised me to file only an original Notice in each docket. She said she would electronically note my appearance in the dockets in an attempt to save paperwork.

Please advise me if you need anything further from me.

Sincerely yours,

Darla Pollman Rogers
Attorney at Law

DPR/ph

Enclosures

CC: John Burke

RECEIVED

AUG 26 2002

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

IN THE MATTER OF THE ESTABLISH-
MENT OF SWITCHED ACCESS REVE-
NUE REQUIREMENT FOR WEST RIVER
COOPERATIVE TELEPHONE COM-
PANY

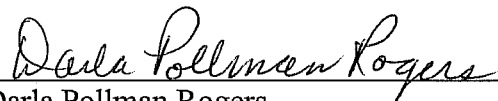
Docket No. TC02-052
NOTICE OF APPEARANCE AND
REQUEST FOR SERVICE

NOTICE OF APPEARANCE AND
REQUEST FOR SERVICE OF DOCUMENTS

NOTICE IS HEREBY GIVEN that Darla Pollman Rogers, of Meyer & Rogers, P. O. Box 1117, Pierre, South Dakota 57501, hereby appears on behalf of WEST RIVER COOPERATIVE TELEPHONE COMPANY in the above-entitled docket for all purposes allowed by the rules.

You are requested to serve copies of any and all documents filed in said docket on the undersigned.

DATED this 26th day of August, 2002.



Darla Pollman Rogers
Meyer & Rogers
P. O. Box 1117
Pierre, South Dakota 57501
Attorney for WEST RIVER COOPERATIVE
TELEPHONE COMPANY

BARKER WILSON REYNOLDS & BURKE
L A W Y E R S

www.courtroomcounselors.com

4200 BEACH DRIVE
P.O. Box 9335
RAPID CITY, SD 57709-9335
605.718.8000 ♦ FAX: 605.718.8010

211 ZINNIA STREET
P.O. Box 100
BELLE FOURCHE, SD 57717-0100
605.723.8000 ♦ FAX: 605.723.8010

REPLY TO: BELLE FOURCHE OFFICE

September 4, 2002

RECEIVED

SEP 06 2002

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

Debra Elofson
Executive Director
Public Utilities Commission
State Capitol
500 East Capitol
Pierre, SD 57501

Re: S&S Communciations' Request for Access to Confidential Information

Dear Debra:

Enclosed please find the original and ten copies of each of *S&S Communications' Request for Access to Confidential Information* regarding the following for filing in the above-referenced matter.

1. In the Matter of the Establishment of Switched Access Revenue Requirement for Baltic Telecom Cooperative - TC02-071;
2. In the Matter of the Establishment of Switched Access Revenue Requirement for Beresford Municipal Telephone Company - TC02-080;
3. In the Matter of the Establishment of Switched Access Revenue Requirement for Bridgewater-Canistota Independent Telephone Company - TC02-078;
4. In the Matter of the Establishment of Switched Access Revenue Requirement for Brookings Municipal Telephone Company- TC02-076;
5. In the Matter of the Establishment of Switched Access Revenue Requirement for East Plains Telecom, Inc. - TC02-072;
6. In the Matter of the Establishment of Switched Access Revenue Requirement for Fort Randall Telephone Company and Mt. Rushmore Telephone Company - TC02-086;
7. In the Matter of the Establishment of Switched Access Revenue Requirement for Interstate Telecommunication Cooperative, Inc. - TC02-053;
8. In the Matter of the Establishment of Switched Access Revenue Requirement for Kennebec Telephone Company - TC02-079;
9. In the Matter of the Establishment of Switched Access Revenue Requirement for Local Exchange Carriers Association - TC02-090;
10. In the Matter of the Establishment of Switched Access Revenue Requirement for McCook Cooperative Telephone Company - TC02-068;
11. In the Matter of the Establishment of Switched Access Revenue Requirement for Midstate Communications, Inc. - TC02-067;

12. In the Matter of the Establishment of Switched Access Revenue Requirement for Sanborn Telephone Cooperative and SANCOM, Inc. - TC02-073;
13. In the Matter of the Establishment of Switched Access Revenue Requirement for Sioux Valley Telephone Company - TC02-058;
14. In the Matter of the Establishment of Switched Access Revenue Requirement for South Dakota Network, L.L.C. - TC02-091;
15. In the Matter of the Establishment of Switched Access Revenue Requirement for Splitrock Properties, Inc. - TC02-065;
16. In the Matter of the Establishment of Switched Access Revenue Requirement for Splitrock Telecom Cooperative, Inc. - TC02-066;
17. In the Matter of the Establishment of Switched Access Revenue Requirement for Sully Buttes Telephone Cooperative, Inc. - TC02-064;
18. In the Matter of the Establishment of Switched Access Revenue Requirement for Tri-County Telcom, Inc. - TC02-089;
19. In the Matter of the Establishment of Switched Access Revenue Requirement for Union Telephone Company - TC02-077;
20. In the Matter of the Establishment of Switched Access Revenue Requirement for Valley Telecommunications Cooperative Association - TC02-074;
21. In the Matter of the Establishment of Switched Access Revenue Requirement for Vivian Telephone Company - TC02-054;
22. In the Matter of the Establishment of Switched Access Revenue Requirement for West River Cooperative Telephone Company - TC02-052.

By copies of this letter, copies of the same are being served upon the opposing parties via first class mail.

By this letter, I would also request that I be advised that if any of the above entities did not request confidential treatment of their submissions as required by A.R.S.D. 20:10:01:41.

If you have any questions, please feel free to give me a call at any time.

Best regards.

Sincerely,

BARKER, WILSON, REYNOLDS & BURKE, L.L.P.



John W. Burke
For the Firm

JWB/bb

Enclosures

cc: S&S Communications
Darla Pollman Rogers
Michael Bradley (Fort Randall documents only)
Richard Helsper (Brookings documents only)

(Response to REQUEST NO. 1):

West River objects to this Request. Reasons for Objection: West River objects to providing the requested information to Intervenor at this time because said information has been submitted to the Commission as proprietary in nature and constituting trade secrets of the company, pursuant to the Commission's confidentiality rules. Accordingly, said information is not subject to discovery outside of the procedures set forth in said rules.

(Response to REQUEST NO. 2):

West River objects to this request. Reasons for Objection: (1) The request is overly broad, vague, and production as requested would be unduly burdensome and work a hardship on West River; (2) the information requested goes beyond what is of record in this docket; and (3) some or all of the documents that support the switched access cost study may be proprietary in nature and constitute trade secrets of West River, and there is no protective order in place to protect the proprietary nature of these documents. Prior to discovery of such information, the Commission's confidentiality rules would need to be followed.

(Response to REQUEST NO. 3):

West River objects to this request. Reasons for Objection: West River objects to providing the requested information to Intervenor at this time because said information has been submitted to the Commission as proprietary in nature and constituting trade secrets of the company, pursuant to the Commission's confidentiality rules. Accordingly, said information is not subject to discovery outside of the procedures set forth in said rules.

4. Any increase of the rates charged for switched access services will directly and immediately affect the pecuniary interests of S&S Communications as it will naturally affect S&S Communications' operating expenses. However, without access to the above-described documents, S&S Communications cannot meaningfully participate in this important proceeding.

WHEREFORE, S&S Communications respectfully requests access to the above-described documents which are claimed to be confidential information.

Dated this 4th day of September, 2002.

BARKER, WILSON, REYNOLDS & BURKE, L.L.P.
Attorneys for S&S Communications

By: 

John W. Burke
117 5th Avenue
P.O. Box 100
Belle Fourche, SD 57717-0100
Tel: (605) 723-8000
Fax: (605) 723-8010

CERTIFICATE OF SERVICE

I, John W. Burke, hereby certify that on the 4th day of September, 2002, I caused a copy of the foregoing **S&S COMMUNICATIONS' REQUEST FOR ACCESS TO CONFIDENTIAL INFORMATION** to be served upon:

Darla Pollman Rogers
Meyer & Rogers
P.O. Box 1117
Pierre, SD 57501


John W. Burke



Eaganale Corporate Center, Suite 310
1380 Corporate Center Curve, Eagan, Minnesota 55121
phone: 651-452-2660, fax: 651-452-1909

RECEIVED

DEC 04 2002

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

December 2, 2002

Mr. Harlan Best
South Dakota Public Utilities Commission
State Capitol Building
500 East Capitol Avenue
Pierre, SD 57501-5070

Dear Harlan:

Please find enclosed a revised 2001 switched access cost study for West River Cooperative Telephone Company (TC02-052) which reflects the implementation of year-end 2001 traffic allocation factors. Also enclosed are the workpapers, which reflect the calculations of the actual factors.

On behalf of West River Cooperative Telephone Company, and in accordance with rules ARSD 20:10:01:39 through 20:10:01:45 (1), John Staurulakis, Inc. requests confidentiality for any and all information provided to the South Dakota Public Service Commission pertaining to Docket TC02-052. All information in the current data has been labeled confidential and should be treated accordingly. We have also requested that any previous information provided to the South Dakota Public Service Commission associated with this filing receive confidential status as well.

In accordance with rule ARSD 20:10:01:41 (2)

It is requested that the aforementioned information maintain confidentiality status for a five-year time frame.

In accordance with rule ARSD 20:10:01:41 (3)

HEADQUARTERS:

6315 Seabrook Road, Seabrook, Maryland 20706
phone: 301-459-7590, fax: 301-577-5575
internet: www.jsitel.com, e-mail: jsi@jsitel.com

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

Brookside Court, Suite 135
4625 Alexander Drive, Alpharetta, Georgia 30022
phone: 770-569-2105, fax: 770-410-1608

547 South Oakview Lane
Bountiful, Utah 84010
phone: 801-294-4576, fax: 801-294-5124

The contact for the confidentiality request is as follows:

Gordon Dauchy
Staff Director-Revenue Requirements
John Staurulakis, Inc.
Suite 310
1380 Corporate Center Curve
Eagan, MN 55121
(651) 452-2660
Fax: (651) 452-1909

If you should have any questions regarding the information provided, please feel free to contact me at (651) 452-2660.

Sincerely,



Gordon K. Dauchy
Staff Director-Revenue Requirements
gdauchy@jsitel.com

GKD:ds

Enclosure

cc: Mr. Jerry Reisenauer, West River Cooperative Telephone Company
JSI, Maryland

CONFIDENTIAL

1

TC02-052



Eagandale Corporate Center, Suite 310
1380 Corporate Center Curve, Eagan, Minnesota 55121
phone: 651-452-2660, fax: 651-452-1909

RECEIVED

MAR 12 2003

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

March 10, 2003

Mr. Harlan Best
South Dakota Public Utilities Commission
State Capitol Building
500 East Capitol Avenue
Pierre, SD 57501-5070

Dear Harlan:

Please find enclosed a revised 2001 Switched Access Cost Study for West River Cooperative Telephone Company (TC02-052). The revision was made to incorporate changes in items, which were addressed in various data requests/questions that were received from staff with regards to the filing. The revised 2001 Switched Access Cost Study reflects the following changes:

1. The implementation of year-end 2001 traffic allocation factors (Note: a revision was previously provided to reflect this particular issue).
2. Cost study expenses—The original filing reflected a known and measurable adjustment of \$9000 for expenses associated with the filing. Staff's proposal was to recover this particular expense over a three-year period with one-third of the amount included on Sheet V Line 231 (\$3,000) and one-half of the remaining balance to be included on Sheet V, Line 100 (\$3,000). The revised filing reflects the above-mentioned change.
3. Staff proposed moving \$10,178 in donations and memberships from Account 6722 to Account 7374. This issue was agreed upon and the revised filing reflects this change.
4. Global Crossing uncollectibles—A known and measurable adjustment was made to reflect \$675 of Intrastate uncollectibles associated with the Global Crossing bankruptcy issue. The revision reflects only 70% of the \$675 (NECA is negotiating a .30 on the dollar agreement). One-third of the remaining 70% balance is reported on Sheet V Line 249 (\$158) and one-half of the remaining balance is included on Sheet V Line 100 (\$158).
5. Known and measurable changes—The original filing included budgeted amounts that were going to be placed in service. Staff proposal was to use actual amounts for projects that were placed in service in 2002. We have adjusted the investments and depreciation that correspond to these actual amounts. The revised filing reflects these changes.

HEADQUARTERS:

6315 Seabrook Road, Seabrook, Maryland 20706
phone: 301-459-7590, fax: 301-577-5575
internet: www.jsitel.com, e-mail: jsi@jsitel.com

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

Brookside Court, Suite 135
4625 Alexander Drive, Alpharetta, Georgia 30022
phone: 770-569-2105, fax: 770-410-1608

547 South Oakview Lane
Bountiful, Utah 84010
phone: 801-294-4576, fax: 801-294-5124

On behalf of West River Cooperative Telephone Company, and in accordance with rules ARSD 20:10:01:39 through 20:10:01:45 (1), John Staurulakis, Inc. requests confidentiality for any and all information provided to the South Dakota Public Service Commission pertaining to Docket TC02-052. All information in the current data has been labeled confidential and should be treated accordingly. We have also requested that any previous information provided to the South Dakota Public Service Commission associated with this filing receive confidential status as well.

In accordance with rule ARSD 20:10:01:41 (2)

It is requested that the aforementioned information maintain confidentiality status for a five-year time frame.

In accordance with rule ARSD 20:10:01:41 (3)

The contact for the confidentiality request is as follows:

Gordon Dauchy
Staff Director-Revenue Requirements
John Staurulakis, Inc.
Suite 310
1380 Corporate Center Curve
Eagan, MN 55121
(651) 452-2660
Fax: (651) 452-1909

If you should have any questions regarding the information provided, please feel free to contact me at (651) 452-2660.

Sincerely,



Gordon K. Dauchy
Staff Director-Revenue Requirements
gdauchy@jsitel.com

GKD:ds
Enclosure

cc: Mr. Jerry Reisenauer, West River Cooperative Telephone Company
JSI, Maryland

CONFIDENTIAL

2

LAW OFFICES
RITER, ROGERS, WATTIER & BROWN, LLP
Professional & Executive Building
319 South Coteau Street
P.O. Box 280
Pierre, South Dakota 57501-0280
www.riterlaw.com

RECEIVED

JUL 11 2003

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

OF COUNSEL:
Brian B. Meyer
Robert D. Hofer
TELEPHONE
605-224-5825
605-224-7889
FAX
605-224-7102

E.D. MAYER
ROBERT C. RITER, Jr.
DARLA POLLMAN ROGERS
JERRY L. WATTIER
JOHN L. BROWN

July 11, 2003

Pam Bonrud
Public Utilities Commission
500 East Capitol Avenue
Pierre, South Dakota 57501

Re: Docket Number TC02-052

Dear Pam:

You will find enclosed herein the original and ten copies of the MOTION TO DISMISS INTERVENOR AND MOTION FOR EXTENSION OF TIME for filing in the above-named 2001 cost study docket in which S&S Communications intervened.

Sincerely yours,



Darla Pollman Rogers
Attorney at Law

DPR/ph

Enclosures

RECEIVED

BEFORE THE PUBLIC UTILITIES COMMISSION

JUL 11 2003

OF THE STATE OF SOUTH DAKOTA

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

IN THE MATTER OF THE ESTABLISHMENT OF SWITCHED ACCESS REVENUE REQUIREMENT FOR WEST RIVER COOPERATIVE TELEPHONE COMPANY

Docket No. TC02-052
MOTION TO DISMISS AND MOTION FOR EXTENSION OF TIME TO RESPOND TO SECOND DISCOVERY REQUEST

WEST RIVER COOPERATIVE TELEPHONE COMPANY (Company), through undersigned counsel, respectfully requests the Public Utilities Commission (Commission) to dismiss S&S Communications (S&S) as Intervenor in this proceeding, pursuant to ARSD 20:10:01:15.05, based on the reasons stated herein. Pending a hearing and ruling on the Motion to Dismiss, Company further requests an Extension of Time to Respond to Intervenor's Second Discovery Request, dated June 12, 2003.

A. Background

On or about June 18, 2002, Company filed its 2001 Intrastate Switched Access Cost Study for approval by the Commission. S&S petitioned to intervene in said docket on July 5, 2002, and S&S was granted intervention by the Commission on July 26, 2002.

In an ancillary proceeding, the Commission Staff opened a separate docket against S&S (TC02-166) that began as a Motion for an Order to Show Cause why S&S should not be found in violation of the Order Granting Certificate of Authority. This docket was commenced on September 27, 2002, and was followed by a series of additional motions from Staff and hearings in front of the Commission. On July 2, 2003, the Commission revoked S&S's Certificate of Authority to provide telecommunications services in South Dakota.

B. Argument for Dismissal of Petition to Intervene

The rules governing intervention are found in ARSD 20:10:01:15.02-05. ARSD 20:10:01:15.02 allows a person who is not an original party to a proceeding to petition to intervene if said person is one “who claims an interest in a pending proceeding.” The petition itself must “set out clearly and concisely the facts supporting the petitioner’s alleged interest in the proceeding,” as well as the position of the petitioner, to the extent known. (ARSD 20:10:01:15.03). The Commission is granted some discretion in acting upon a petition to intervene:

A petition to intervene shall be granted by the commission if the petitioner shows that the petitioner is specifically deemed by statute to be interested in the matter involved, that the petitioner is specifically declared by statute to be an interested party to the proceeding, or that by the outcome of the proceeding the petitioner will be bound and affected either favorably or adversely with respect to an interest peculiar to the petitioner as distinguished from an interest common to the public or the taxpayers in general. ARSD 20:10:01:15.05.

Thus, overall, while intervention is generally liberally granted by the Commission, the rules do require a showing of a peculiar interest in the outcome of the proceeding, in absence of a statutorily granted right of intervention.

S&S filed its Motions to Intervene in all of the Local Exchange Carriers’ (LEC) dockets in July of 2002. S&S did not point to any statutorily granted right to intervention, so the first part of ARSD 20:10:01:15.05 is inapplicable. S&S alleged that as a switch-based interexchange carrier, it must purchase certain switched access services from the LECs. As a purchaser of switched access services, S&S claimed that “any increase in the rates of such services will directly and immediately affect the pecuniary interests of S&S ... as it will naturally affect S&S[’s] ... operating expenses.” (S&S Petition to Intervene). S&S noted some general concerns with regard to ineligible costs being included as recoverable costs, and also that the Commission’s decision in the cost

study dockets would “affect the customers of switched access services in general.” (S&S Petition to Intervene).

In early August of 2002, the Commission “found that S&S’s Petition(s) to Intervene was timely filed and demonstrates good cause to grant intervention,” and entered an Order to that effect in each of the LECs’ cost study dockets.

At the time the Petitions were filed by S&S and the Orders granted by the Commission were entered, the facts and application of the rules no doubt supported S&S’s intervention. Since that time, however, the facts have changed. As a result of the Commission’s Order of July 2, 2003, revoking S&S’s Certificate of Authority, S&S no longer has any pecuniary interest in the outcome of the cost study dockets. The change of facts is apparent:

1. S&S is no longer a switch-based interexchange carrier, and S&S no longer provides intrastate and interstate message telecommunications services to its subscribers.
2. S&S no longer purchases switched access services from LECs.
3. Because S&S no longer purchases switched access services from LECs, any increase in rates will not have any effect on S&S’s pecuniary interests or on its operating expenses.

Therefore, S&S can no longer demonstrate that “by the outcome of the proceeding [it] will be bound and affected either favorably or adversely with respect to an interest peculiar to the petitioner . . . ” (ARSD 20:10:01:15.05). S&S will not be affected by the outcome of the cost study dockets at all, as it is no longer in business.

S&S’s general allegation of interest based upon the “important and complex issues” that arise in tariff filing is insufficient to establish the level of interest re-

quired under the rules to grant and maintain intervenor status, nor is S&S's claimed interest based on the direct and immediate effect of switched access services on customers in general sufficient to sustain intervenor status. In fact, ARSD 20:10:01:15.05 states that to grant intervention to a petitioner, the petitioning party must demonstrate a peculiar interest that is distinguishable "from an interest common to the public or to the taxpayers in general."

In addition, S&S's intervention in this docket has not promoted a timely hearing and disposition of this case by the Commission. By way of example, the Commission Staff has requested S&S to provide a list of specific issues it will raise at the hearing. The purpose of Staff's request was to determine the amount of time to set aside for a hearing. To date, however, S&S has not responded to Staff's request, so a final hearing date has still not been scheduled. Instead of providing information and identifying specific issues to the Commission that will aid the Commission in its decision making process, S&S has continued to request information from companies without any stated purpose.

Because S&S can no longer demonstrate that it has an interest in the cost study docket, and because S&S's intervention has failed to facilitate the Commission's decision making role, S&S should be dismissed as an intervenor in this docket.

C. Argument for Extension of Time

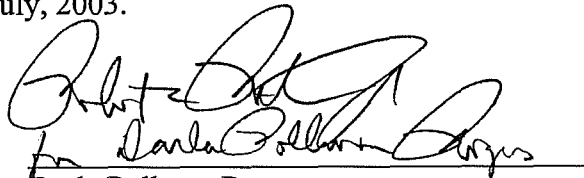
Prior to the hearings on June 30, 2003, and July 2, 2003, that culminated in the Commission revoking S&S's Certificate of Authority, S&S served Second Discovery Requests upon Company. The Discovery Requests are dated June 12, 2003, and under the rules of civil procedure, responses are due within thirty days.

Since the service of the Second Discovery Requests, S&S's Certificate of Authority was revoked, which is the reason for Company's Motion to Dismiss. In the

event the Commission grants Company's Motion, responses to the Discovery Requests would not be necessary. Therefore, Company requests that the Commission extend the time to respond to the Second Discovery Requests. If the Motion to Dismiss is denied, Company requests thirty days from the date of the Commission's ruling in which to respond to the Discovery Requests.

WHEREFORE, Company respectfully moves the Commission to dismiss S&S as an Intervenor and party in this docket, and to grant an extension of time to respond to discovery.

Dated this eleventh day of July, 2003.

A handwritten signature in black ink, appearing to read 'Darla Pollman Rogers', written over a horizontal line.

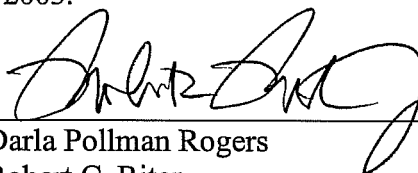
Darla Pollman Rogers
Robert C. Riter
Riter, Rogers, Wattier & Brown
P. O. Box 280
Pierre, South Dakota 57501
Telephone (605) 224-7889
Attorney for Company

CERTIFICATE OF SERVICE

The undersigned hereby certifies that she served a copy of the foregoing **MOTION** upon the person herein next designated, on the date below shown, by depositing a copy thereof in the United States mail at Pierre, South Dakota, postage prepaid, in an envelope addressed to said addressee, to-wit:

John W. Burke
Barker, Wilson, Reynolds & Burke, LLP
P. O. Box 100
Belle Fourche, South Dakota 57717-0100

Dated this eleventh day of July, 2003.



Darla Pollman Rogers
Robert C. Riter
Riter, Rogers, Wattier & Brown
P. O. Box 280
Pierre, South Dakota 57501
Telephone (605) 224-7889
Attorney for Company

BARKER WILSON REYNOLDS & BURKE
L A W Y E R S

www.bwrb.com

4200 BEACH DRIVE
P.O. BOX 9335
RAPID CITY, SD 57709-9335
605.718.8000 • FAX: 605.718.8010

211 ZINNIA STREET
P.O. BOX 100
BELLE FOURCHE, SD 57717-0100
605.723.8000 • FAX: 605.723.8010

REPLY TO: BELLE FOURCHE OFFICE

July 22, 2003

RECEIVED

JUL 24 2003

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

Debra Elofson
Executive Director
Public Utilities Commission
State Capitol
500 East Capitol
Pierre, SD 57501

Re: Intervenor's Brief in Resistance to Motion to Dismiss and Motion for Extension of Time

Dear Debra:

Enclosed please find the originals and ten copies of each of **Intervenor's Brief in Resistance to Motion to Dismiss and for Extension of Time** for filing in the following matters:

TC02-071 Baltic Telecom Cooperative
TC02-080 Beresford Municipal Telephone Company
TC02-078 Bridgewater-Canistota Independent Telephone Company
TC02-076 Brookings Municipal Telephone Company
TC02-087 DTG Community Telephone
TC02-072 East Plains Telecom, Inc.
TC02-053 Interstate Telecommunication Cooperative, Inc.
TC02-079 Kennebec Telephone Company
TC02-090 Local Exchange Carriers Association
TC02-068 McCook Cooperative Telephone Company
TC02-067 Midstate Communications, Inc.
TC02-088 Roberts County Telephone Cooperative Association and RC Communications, Inc.
TC02-073 Sanborn Telephone Cooperative and SANCOM, Inc.
TC02-058 Sioux Valley Telephone Company
TC02-091 South Dakota Network, L.L.C.
TC02-065 Splitrock Properties, Inc.
TC02-066 Splitrock Telecom Cooperative, Inc.
TC02-064 Sully Buttes Telephone Cooperative, Inc.
TC02-089 Tri-County Telcom, Inc.
TC02-074 Valley Telecommunications Cooperative Association
TC02-054 Vivian Telephone Company
TC02-052 West River Cooperative Telephone Company

Debra Elofson
July 22, 2003
Page 2

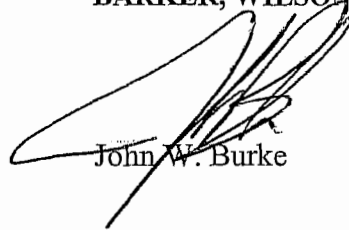
By copy of this letter, copies of the same are being served upon counsel for the opposing Petitioner via facsimile and first class mail.

If you have any questions, please feel free to give me a call at any time.

Best regards.

Sincerely,

BARKER, WILSON, REYNOLDS & BURKE, L.L.P.

A handwritten signature in black ink, appearing to read "John W. Burke", is written over the typed name. The signature is stylized and somewhat illegible due to the cursive nature of the handwriting.

John W. Burke

JWB/bb
Enclosures
cc: S&S Communications
Darla Rogers

approval by this Commission. Thereafter, S&S Communications filed S&S Communications' Petition to Intervene. S&S Communications' Petition to Intervene was granted.

On July 26, 2002, S&S Communications served Intervenor's Discovery Requests. On August 26, 2002, *thirty days* after Intervenor's Discovery Requests had been served, Petitioner served its Response to Intervenor's Discovery Requests in which Petitioner objected to each and every one of the Requests for Production. Because Petitioner did nothing more than object to the discovery requests, Petitioner's Response could have been served immediately thereby saving the parties and the Commission thirty days in this process. Instead, Petitioner waited the full thirty days to produce nothing.

On September 4, 2002, just over one week after receiving Petitioner's "responses" to Intervenor's Discovery Requests, S&S Communications served S&S Communications' Request for Access to Confidential Information.

After hearing very little from counsel for Petitioner over the next two months, on November 15, 2002, counsel for S&S Communications mailed counsel for Petitioner a letter stating as follows:

As you know, during the first week of September 2002, I served numerous Requests for Access to Confidential Information. Over the next two months, I heard very little from you in this regard until recently, when you stated in an e-mail that your clients might be willing to disclose this information if it was only reviewed by S&S Communications' expert, Porter Childers. I am writing to simply state that my patience is at an end, and that, therefore, if you do not advise me that this information can be reviewed by Mr. Childers by 12 p.m. on Monday, I will take immediate action, which may or may not include renewed Requests for Access to Confidential Information.

See Attachment A (copy of letter from Burke to Rogers dated November 15, 2002) (emphasis added). This letter prompted a response and, after some discussion, counsel for S&S Communications received a draft of a Protective Agreement on December 5, 2002.

Approximately eight days later, on December 13, 2002, counsel for S&S Communications faxed a copy of a revised Protective Agreement to counsel for Petitioner “with various modifications.” See Attachment B (copy of letter from Burke to Rogers dated December 13, 2002). Counsel for Petitioner faxed another revised Protective Agreement to counsel for S&S Communications on December 18, 2002.

On December 31, 2002, counsel for S&S Communications faxed yet another revised Protective Agreement to counsel for Petitioner. See Attachment C (copy of letter from Burke to Rogers dated December 31, 2002). After counsel for S&S Communications did not hear from counsel for Petitioner during the two weeks that followed, counsel for S&S Communications wrote a letter to counsel for Petitioner stating as follows:

A couple of days ago I called your office and was informed that you would call me back in a few minutes. I did not hear from you later that day, nor did I hear from you yesterday. As a result, I called again yesterday and left another message. In the meantime, we have received an e-mail from Karen Cremer at the Public Utilities Commission indicating that they would like to move forward with these dockets. For that reason, and because I believe that you have had plenty of time to review the language in the Protective Agreement, I would like to know whether you intend to sign the Protective Agreement by 5 p.m. MST today. If I do not hear from you in this regard, I will contact Ms. Cremer on Monday morning and ask that she set a hearing.

While I appreciate that you may be busy, I am sure that you can understand why I do not risk S&S Communications’ meaningful participation in these dockets simply because your clients are struggling with the language of a Protective Agreement concerning documents which we are clearly entitled to.

See Attachment D (copy of letter from Burke to Rogers dated January 17, 2003) (emphasis added).

Approximately three days later, on January 20, 2003, counsel for S&S Communications received a facsimile from counsel for Petitioner accompanied by another draft of the Protective Agreement. After further discussions, on February 3, 2003, counsel for S&S Communications

received yet another proposed Protective Agreement from counsel for Petitioner. Within a matter of days, the parties agreed to a Protective Agreement and it was circulated for the appropriate signatures. Approximately six weeks later, during the first week of April, 2003, a number of the “cost studies” were mailed to S&S Communications’ expert, Porter Childers.

After his initial review of the cost studies, Porter Childers related that additional information was needed to permit a meaningful consideration as to whether an increase of South Dakota’s already high switched access rates is appropriate. On June 12, 2003, S&S Communications served Intervenor’s Second Discovery Requests. To date, Petitioner has not responded to these requests. Instead, like before, Petitioner waited twenty-nine days and then served the present Motion for Extension of Time to Respond to Second Discovery Request.

Given the preceding, S&S Communications would submit that it has been Petitioner, and not S&S Communications, that “has not promoted a timely hearing and disposition of this case by the Commission.” Petitioner’s Motion to Dismiss at 4.¹

B. S&S Communications should not lose its intervenor status.

Though it fails to cite a single case in support of its argument, Petitioner contends that S&S Communications should be dismissed as an intervenor in this matter. According to Petitioner, “S&S can no longer demonstrate that ‘by the outcome of the preceding [it] will be bound and affected either favorably or adversely with respect to an interest peculiar to the petitioner’” Petitioner’s Motion to Dismiss at 3. S&S Communications should not lose its

¹ Petitioner submits that S&S Communications has not responded to Staff’s request for a list of specific issues. Petitioner’s Motion to Dismiss at 4. Petitioner’s representation is inaccurate and misleading. Staff did ask counsel for S&S Communications for an issues matrix. Thereafter, counsel for S&S Communications contacted Staff and informed it that until it had obtained the additional information requested from Petitioner—information needed by S&S Communications’ expert, Porter Childers—that it would be unable to provide an issues matrix.

intervenor status.

First, once this Commission granted S&S Communications status as an intervenor in this matter, it became “a party to the proceeding.” ARSD 20:10:01:15.05. Accord 7C C. Wright & A. Miller, *Federal Practice and Procedure* § 1920 (1985); Schneider v. Dumberton Developers, Inc., 767 F2d 1007, 1017 (CADC 1985) (“When a party intervenes, it becomes a full participant in the lawsuit and is treated just as if it were an original party.”). By rule, “[a]s a party,” S&S Communications became “entitled . . . to all . . . rights granted to parties by statute.” ARSD 20:10:01:15.05. Parties cannot be summarily dismissed from a matter. See SDCL 15-6-12(b) (motion to dismiss (1) for lack of jurisdiction over the subject matter; (2) for lack of jurisdiction over the person; (3) due to insufficiency of process; (4) due to insufficiency of service of process; (5) for failure to state a claim upon which relief can be granted; (6) for failure to join a party under § 15-6-19); SDCL 15-6-12(c) (motion for judgment on the pleadings); SDCL 15-6-41(b) (motion for involuntary dismissal); SDCL 15-6-56 (motion for summary judgment). Thus, as a party, S&S Communications cannot be summarily dismissed from this proceeding.

Second, the Commission should not overlook the fact that Petitioner will not in any way be prejudiced by S&S Communications’ continued participation in this proceeding. If Petitioner’s cost studies support the rates they seek to implement, and Petitioner has nothing to hide, it should, frankly, be indifferent to S&S Communications’ continued participation.

Third, S&S Communications’ continued participation will aid the Commission in obtaining its ultimate objective of switched access rates that are fair to Petitioner, interexchange carriers, and the citizens of South Dakota. If Petitioner shares this objective—which it should—how can it *reasonably* maintain that S&S Communications should not be allowed to

continue to participate and assist the Commission.²

II. PETITIONER'S MOTION FOR EXTENSION SHOULD BE DENIED.

As noted earlier, after his initial review of the cost studies, S&S Communications' expert, Porter Childers, indicated that additional information was needed to analyze whether an increase of South Dakota's already high switched access rates was appropriate. S&S Communications served Intervenor's Second Discovery Requests on June 12, 2003. Although Petitioner agrees that its "responses are due within thirty days," it seeks an extension because "[i]n the event the Commission grants Company's Motion, responses to the Discovery Requests would not be necessary." Petitioner's Motion to Dismiss at 4-5. Petitioner's Motion should be denied.

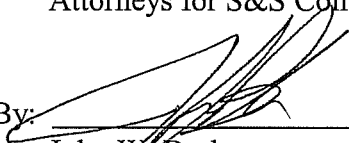
Petitioner's Motion is nothing more than a transparent attempt to further delay inquiry into the basis for the switched access rates it seeks to charge. It is worth noting that as of the day S&S Communications' Certificate of Authority was revoked (July 3, 2003)—the event which serves as the basis for Petitioner's Motion—Petitioner had had Intervenor's Second Discovery Requests for approximately twenty days. Because Petitioner only had thirty days to respond to Intervenor's Discovery Requests, Petitioner should have had a substantial portion of the documents already gathered and therefore should have at least produced the documents it had already gathered. There is no good faith reason why Petitioner had not already produced at least what it had gathered by July 3. S&S Communications' expert could be reviewing such documents right now. Petitioner's Motion directly contradicts the promotion of the "timely hearing and disposition of this case by the Commission." Petitioner's Motion to Dismiss at 4.

² In addition, Petitioner will no doubt seek retroactive recovery of the increased switched access rates from interexchange carriers, including S&S Communications. In that case, Petitioner will be seeking additional funds from S&S Communications and, as a result, the Commission's decision will directly and immediately affect the pecuniary interests of S&S Communications.

Dated this 22nd day of July, 2003.

BARKER, WILSON, REYNOLDS & BURKE, L.L.P.
Attorneys for S&S Communications

By: _____


John W. Burke
211 Zinnia Street
P.O. Box 100
Belle Fourche, SD 57717-0100
Tel: (605) 723-8000
Fax: (605) 723-8010

CERTIFICATE OF SERVICE

I, John W. Burke, hereby certify that on the 22nd day of July, 2003, I caused a copy of the foregoing **INTERVENOR'S BRIEF IN RESISTANCE TO MOTION TO DISMISS AND MOTION FOR EXTENSION OF TIME** to be served upon the following via facsimile and first class mail:

Darla Pollman Rogers
Riter, Rogers, Wattier & Brown
P.O. Box 280
Pierre, SD 57501

John W. Burke

BARKER WILSON REYNOLDS & BURKE
L A W Y E R S

4200 BEACH DRIVE
P.O. BOX 9335
RAPID CITY, SD 57709-9335
605.718.8000 • FAX: 605.718.8010

211 ZINNIA STREET
P.O. BOX 100
BELLE FOURCHE, SD 57717-0100
605.723.8000 • FAX: 605.723.8010

www.courtroomcounselors.com

REPLY TO: BELLE FOURCHE OFFICE

November 15, 2002

VIA FACSIMILE AND FIRST CLASS MAIL

Darla Rogers
Meyer & Rogers
P.O. Box 1117
Pierre, SD 57501

Re: S&S Communications/RLECs

Dear Ms. Rogers:

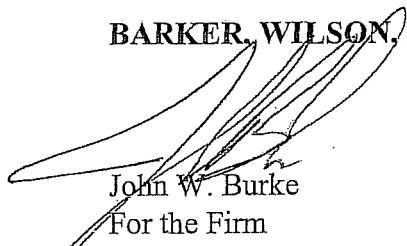
As you know, during the first week of September 2002, I served numerous Requests for Access to Confidential Information. Over the next two months, I heard very little from you in this regard until recently, when you stated in an e-mail that your clients might be willing to disclose this information if it was only reviewed by S&S Communications' expert, Porter Childers. I am writing to simply state that my patience is at an end, and that, therefore, if you do not advise me that this information can be reviewed by Mr. Childers by 12 p.m. on Monday, I will take immediate action, which may or may not include renewed Requests for Access to Confidential Information.

I look forward to hearing from you in this regard. If you have any questions, please feel free to give me a call at any time.

Best regards.

Sincerely,

BARKER, WILSON, REYNOLDS & BURKE, L.L.P.



John W. Burke
For the Firm

JWB/bb

cc: S&S Communications

Attachment
A

BARKER WILSON REYNOLDS & BURKE
L A W Y E R S

4200 BEACH DRIVE
P.O. Box 9335
RAPID CITY, SD 57709-9335
605.718.8000 • FAX: 605.718.8010

211 ZINNIA STREET
P.O. Box 100
BELLE FOURCHE, SD 57717-0100
605.723.8000 • FAX: 605.723.8010

www.courtroomcounselors.com

REPLY TO: BELLE FOURCHE OFFICE

December 13, 2002

VIA FACSIMILE AND FIRST CLASS MAIL

Darla Rogers
Meyer & Rogers
P.O. Box 1117
Pierre, SD 57501

Re: S&S Communications/RLECs

Dear Darla:

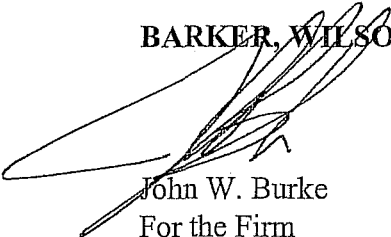
Enclosed please find a copy of the proposed Protective Agreement you faxed to me earlier this week with various modifications. I would sincerely appreciate it if you would review these modifications and let me know on Monday whether they are acceptable to you.

I look forward to hearing from you in this regard. In the meantime, if you have any questions, please feel free to give me a call at any time.

Best regards.

Sincerely,

BARKER, WILSON, REYNOLDS & BURKE, L.L.P.



John W. Burke
For the Firm

JWB/bb
Enclosure

Attachment
B

BARKER WILSON REYNOLDS & BURKE
LAWYERS

4200 BEACH DRIVE
P.O. BOX 9335
RAPID CITY, SD 57709-9335
605.718.8000 • FAX: 605.718.8010

211 ZINNIA STREET
P.O. BOX 100
BELLE FOURCHE, SD 57717-0100
605.723.8000 • FAX: 605.723.8010

www.courtroomcounselors.com

REPLY TO: BELLE FOURCHE OFFICE

December 31, 2002

VIA FACSIMILE AND FIRST CLASS MAIL

Darla Rogers
Meyer & Rogers
P.O. Box 1117
Pierre, SD 57501

Re: Protective Agreement

Dear Darla:

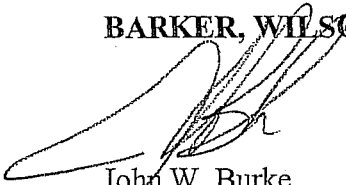
I am in receipt of your facsimile dated December 18, 2002, as well as the accompanying revised draft of the Protective Agreement. After reviewing the Protective Agreement, and given the number of changes that have been made, I took the liberty of revising the Protective Agreement. I am enclosing a draft for your review. In my opinion, it protects the interests of both your clients and S&S Communications.

I look forward to hearing from you in this regard. In the meantime, if you have any questions, please feel free to give me a call at any time.

Best regards.

Sincerely,

BARKER, WILSON, REYNOLDS & BURKE, L.L.P.



John W. Burke
For the Firm

JWB/bb
Enclosure

Attachment
C

BARKER WILSON REYNOLDS & BURKE
L A W Y E R S

4200 BEACH DRIVE
P.O. Box 9335
RAPID CITY, SD 57709-9335
605.718.8000 ♦ FAX: 605.718.8010

211 ZINNIA STREET
P.O. Box 100
BELLE FOURCHE, SD 57717-0100
605.723.8000 ♦ FAX: 605.723.8010

www.courtroomcounselors.com

REPLY TO: BELLE FOURCHE OFFICE

January 17, 2003

VIA FACSIMILE AND FIRST CLASS MAIL

Darla Rogers
Meyer & Rogers
P.O. Box 1117
Pierre, SD 57501

Re: S&S Communications v. RLEC's

Dear Darla:

A couple of days ago I called your office and was informed that you would call me back in a few minutes. I did not hear from you later that day, nor did I hear from you yesterday. As a result, I called again yesterday and left another message. In the meantime, we have received an e-mail from Karen Cremer at the Public Utilities Commission indicating that they would like to move forward with these dockets. For that reason, and because I believe that you have had plenty of time to review the language in the Protective Agreement, I would like to know whether you intend to sign the Protective Agreement by 5 p.m. MST today. If I do not hear from you in this regard, I will contact Ms. Cremer on Monday morning and ask that she set a hearing.

While I appreciate that you may be busy, I am sure that you can understand why I do not risk S&S Communications' meaningful participation in these dockets simply because your clients are struggling with the language of a Protective Agreement concerning documents which we are clearly entitled to.

I look forward to hearing from you in this regard. If you have any questions, please feel free to give me a call at any time.

Best regards.

Sincerely,

BARKER, WILSON, REYNOLDS & BURKE, L.L.P.


John W. Burke
For the Firm

JWB/bb

Attachment
D

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

IN THE MATTER OF THE ESTABLISHMENT)	NOTICE OF INTENT TO
OF SWITCHED ACCESS REVENUE)	CONSIDER MOTION AS ONE
REQUIREMENT FOR WEST RIVER)	FOR SUMMARY
COOPERATIVE TELEPHONE COMPANY)	JUDGMENT; ORDER FOR
)	AND NOTICE OF HEARING;
		ORDER EXTENDING TIME
		FOR RESPONSE
		TC02-052

On June 10, 2002, West River Cooperative Telephone Company (Company) filed for approval by the Public Utilities Commission (Commission) its 2001 Intrastate Switched Access Cost Study.

On June 13, 2002, the Commission electronically transmitted notice of the filing and the intervention deadline of June 28, 2002, to interested individuals and entities. On June 28, 2002, the Commission received a Petition to Intervene from S&S Communications (S&S). At its regularly scheduled meeting of July 9, 2002, the Commission granted intervention to S&S.

On July 11, 2003, Company filed a Motion to Dismiss and Motion for Extension of Time to Respond to Second Discovery Request (Motions). On July 24, 2003, S&S filed a Brief in Resistance to Motion to Dismiss and Motion for Extension of Time.

The Commission scheduled the Motions for consideration at its regular meeting on August 4, 2003, and the Commission voted unanimously to serve notice on the parties that S&S's Motion to Dismiss will be considered at the Commission's next regularly scheduled meeting on August 19, 2003, at 1:30 p.m. CDT at the Ramada Inn in Aberdeen, South Dakota, alternatively as a motion for summary judgment or as a motion to dismiss. The Commission further voted unanimously to extend the time for Company's response to S&S's pending discovery requests until after decision on Company's Motion to Dismiss and the further order of the Commission.

After hearing and considering the briefs, arguments and factual representations of the parties at its August 4, 2003 meeting, the Commission finds and concludes that S&S has raised an issue as to whether a genuine issue of material fact exists as to whether S&S presently continues to have an interest in the subject matter of this proceeding that is sufficient under ARSD 20:10:01:15.05 to maintain its standing as an intervening party in the proceeding. The Commission further finds and concludes that the issue of whether a genuine issue of material fact exists should be determined before the Motion to Dismiss is decided. The Commission further finds and concludes that if a genuine issue of material fact as to S&S's present interest in the subject matter of this proceeding is presented, then the Commission should hold a preliminary factual hearing to resolve such issue of fact related to S&S's continuing standing to maintain intervenor party status.

The Commission therefore serves notice, in conformity with *Richards v. Lenz*, 539 N.W.2d 80 (S.D. 1995), that it will hold a hearing on August 19, 2003, at 1:30 p.m., at the Ramada Inn, 2727 6th Avenue S.E., Aberdeen, South Dakota, to consider Company's Motion to Dismiss as a motion for summary judgment under SDCL 1-26-18 and 15-6-56, for purposes of considering the issue of whether a genuine issue of material fact exists as to S&S's current interest in this proceeding. If a genuine issue of material fact is not presented, the Commission will determine the issue of whether S&S currently has a sufficient interest in the proceeding to maintain its status as an intervenor party as a question of law based upon the material facts as to which there is no genuine issue. On or

before August 15, 2003, S&S shall file and serve on the parties hereto any affidavit(s) or other proof it wishes to present to demonstrate that a genuine issue of material fact exists as to its present interest in the outcome of this proceeding. On or before August 18, 2003, Company shall file and serve any opposing affidavit(s) or other proofs.

The Commission further serves notice that if the Commission determines at the August 19, 2003 hearing that a genuine issue of material fact is presented as to S&S's current interest in the proceeding, that the Commission will thereupon at such time and place take evidence from S&S and other parties hereto on the issue of S&S's current interest in this proceeding.

The issue at the hearing will be whether by the outcome of the proceeding S&S will be bound and affected either favorably or adversely with respect to an interest peculiar to S&S as distinguished from an interest common to the public or to the taxpayers in general. The hearing will be an adversary proceeding conducted pursuant to SDCL Chapter 1-26. All parties have the right to be present and to be represented by an attorney. These rights and other due process rights may be forfeited if not exercised at the hearing. The Commission will consider all evidence and arguments presented at the hearing. To the extent allowed by law for appeals of interlocutory decisions, the Commission's decision may be appealed by the parties to the circuit court and the state Supreme Court as provided by law. It is therefore

ORDERED, that a hearing shall be held at the time and place and in the manner specified above, on the issue set forth above; and it is further

ORDERED, that S&S shall file and serve any affidavit(s) or other proof as to the above issue on or before August 15, 2003, and that Company shall file and serve any opposing affidavit(s) or other proof on or before August 18, 2003; and it is further

ORDERED, that the time for Company to respond to S&S's pending discovery requests is extended until after the Motion to Dismiss is decided and the further order of the Commission.

Pursuant to the Americans with Disabilities Act, this hearing is being held in a physically accessible location. Please contact the Public Utilities Commission at 1-800-332-1782 at least 48 hours prior to the hearing if you have special needs so arrangements can be made to accommodate you.

Dated at Pierre, South Dakota, this 8th day of August, 2003.

CERTIFICATE OF SERVICE	
The undersigned hereby certifies that this document has been served today upon all parties of record in this docket, as listed on the docket service list, by facsimile or by first class mail, in properly addressed envelopes, with charges prepaid thereon.	
By:	<u>Melaine Kelbo</u>
Date:	<u>8/8/03</u>
(OFFICIAL SEAL)	

BY ORDER OF THE COMMISSION:

Robert K. Sahr
ROBERT K. SAHR, Chairman

Gary Hanson
GARY HANSON, Commissioner

BARKER WILSON REYNOLDS & BURKE
L A W Y E R S

KENNETH E. BARKER*
MICHAEL A. WILSON†
MICHAEL P. REYNOLDS**
JOHN W. BURKE***
JEFFERY D. COLLINS

www.bwr.com

4200 BEACH DRIVE
P.O. BOX 9335
RAPID CITY, SD 57709-9335
605.718.8000 ♦ FAX: 605.718.8010

211 ZINNIA STREET
P.O. BOX 100
BELLE FOURCHE, SD 57717-0100
605.723.8000 ♦ FAX: 605.723.8010

REPLY TO: BELLE FOURCHE OFFICE

August 14, 2003

VIA OVERNIGHT MAIL

FAX Received AUG 14 2003

Ms. Pamela Bonrud
Executive Director
Public Utilities Commission
State Capitol
500 East Capitol
Pierre, SD 57501

RECEIVED

AUG 18 2003

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

Re: Affidavit of Les S. Sumption

Dear Ms. Bonrud:

Enclosed please find the originals and ten copies of *Affidavit of Les S. Sumption* for filing in each of the following matters:

- TC02-071 Baltic Telecom Cooperative
- TC02-080 Beresford Municipal Telephone Company
- TC02-078 Bridgewater-Canistota Independent Telephone Company
- TC02-076 Brookings Municipal Telephone Company
- TC-02-087 DTG Community Telephone
- TC-02-072 East Plains Telecom, Inc.
- TC02-053 Interstate Telecommunication Cooperative, Inc.
- TC02-079 Kennebec Telephone Company
- TC02-090 Local Exchange Carriers Association
- TC02-068 McCook Cooperative Telephone Company
- TC02-067 Midstate Communications, Inc.
- TC02-088 Roberts County Telephone Cooperative Association and RC Communications, Inc.
- TC02-073 Sanborn Telephone Cooperative and SANCOM, Inc.
- TC02-058 Sioux Falley Telephone Company
- TC02-091 South Dakota Network, L.L.C.
- TC02-065 Splitrock Properties, Inc.
- TC02-066 Splitrock Telecom Cooperative, Inc.
- TC02-064 Sully Buttes Telephone Cooperative, Inc.
- TC02-089 Tri-County Telcom, Inc.

*Did not
receive original
affidavit.*

Ms. Pamela Bonrud
Executive Director
August 14, 2003
Page 2

TC02-077 Union Telephone Company
TC02-074 Valley Telecommunications Cooperative Association
TC02-054 Vivian Telephone Company
TC02-052 West River Cooperative Telephone Company

By copy of this letter, a copy of the same is being served upon counsel for the opposing Petitioners by facsimile and first class mail.

If you have any questions, please feel free to give me a call at any time.

Best regards.

Sincerely,

BARKER, WILSON, REYNOLDS & BURKE, LLP



John W. Burke

JWB/bb

Enclosures

cc: S&S Communications
Darla Rogers

BARKER WILSON REYNOLDS & BURKE
LAWYERS

KENNETH E. BARKER"
MICHAEL A. WILSON'
MICHAEL P. REYNOLDS"
JOHN W. BURKE"
JEFFERY D. COLLINS

www.bwrb.com

4200 BRACH DRIVE
P.O. Box 9335
RAPID CITY, SD 57709-9335
605.718.8000 • FAX: 605.718.8010

211 ZINNIA STREET
P.O. Box 100
BELLE FOURCHE, SD 57717-0100
605.723.8000 • FAX: 605.723.8010

REPLY TO: BELLE FOURCHE OFFICE

August 14, 2003

VIA FACSIMILE ONLY

Ms. Pamela Bonrud
Executive Director
Public Utilities Commission
State Capitol
500 East Capitol
Pierre, SD 57501

Re: Affidavit of Les S. Sumption

Dear Ms. Bonrud:

I am writing to simply advise you that earlier today I mailed, via overnight delivery, an *Affidavit of Les S. Sumption* to be filed each of the below referenced dockets. I am enclosing a copy of one of the Affidavits for your reference.

- TC02-071 Baltic Telecom Cooperative
- TC02-080 Beresford Municipal Telephone Company
- TC02-078 Bridgewater-Canistota Independent Telephone Company
- TC02-076 Brookings Municipal Telephone Company
- TC-02-087 DTG Community Telephone
- TC-02-072 East Plains Telecom, Inc.
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- TC02-090 Local Exchange Carriers Association
- TC02-068 McCook Cooperative Telephone Company
- TC02-067 Midstate Communications, Inc.
- TC02-088 Roberts County Telephone Cooperative Association and RC Communications, Inc.
- TC02-073 Sanborn Telephone Cooperative and SANCOM, Inc.
- TC02-058 Sioux Falley Telephone Company
- TC02-091 South Dakota Network, L.L.C.
- TC02-065 Splitrock Properties, Inc.
- TC02-066 Splitrock Telecom Cooperative, Inc.
- TC02-064 Sully Buttes Telephone Cooperative, Inc.

Ms. Pamela Bonrud
Executive Director
August 14, 2003
Page 2

TC02-089 Tri-County Telcom, Inc.
TC02-077 Union Telephone Company
TC02-074 Valley Telecommunications Cooperative Association
TC02-054 Vivian Telephone Company
TC02-052 West River Cooperative Telephone Company

If you have any questions, please feel free to give me a call at any time.

Best regards.

Sincerely,

BARKER, WILSON, REYNOLDS & BURKE, LLP



John W. Burke

JWB/bb
Enclosure

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

**IN THE MATTER OF THE ESTABLISHMENT OF
SWITCHED ACCESS REVENUE REQUIREMENT**

) TC02-053; TC02-052; TC02-054;
) TC02-058; TC02-064; TC02-065;
) TC02-066; TC02-067; TC02-068;
) TC02-071; TC02-072; TC02-073;
) TC02-074; TC02-076; TC02-077;
) TC02-078; TC02-079; TC02-080;
) TC02-087; TC02-088; TC02-089;
) TC02-090; TC02-091
)

AFFIDAVIT OF LES S. SUMPTION

Les S. Sumption, being first duly sworn upon his oath, deposes and states as follows:

1. That I am one of the partners that owns and operates Intervenor S&S Communications.
2. That I make this Affidavit in resistance to Petitioner's Motion to Dismiss and/or Motion for Summary Judgment.
3. That prior to losing its Certificate of Authority S&S Communications was a switch-based interexchange carrier that provided both intra and interstate long distance communications services to subscribers throughout South Dakota.
4. That providing intrastate long distance services in South Dakota requires the following switched access services: Originating Carrier Common Line Access; Originating Local Switching; Originating Local Transport; Centralized Equal Access Service; Terminating Local Transport; Terminating Local Switching; and Terminating Carrier Common Line Access. Pursuant to tariffs, the cost to purchase such services exceeds \$.20 per minute.
5. That over the past several weeks several individuals and/or entities have expressed an interest in purchasing S&S Communications and/or its assets.

6. That S&S Communications is presently in negotiations to sell its business and/or assets.
7. That S&S Communications' pecuniary interests will be directly and immediately affected by the Commission's decision on this matter for the following reasons:
 - (A) Subsequent to the sale, S&S Communications, regardless of the name by which it will do business, will have to purchase switched access services;
 - (B) The individual and/or entity interested in purchasing S&S Communications and/or its assets has expressed some reluctance in following through with the purchase as a result of the rates presently charged for switched access services in South Dakota;
 - (C) If the individual and/or entity interested in purchasing S&S Communications and/or its assets fails to follow through with the purchase, S&S Communications will be divested of a substantial amount of revenue that would have been directed to creditors and/or subscribers that lost service.

Further your affiant sayeth not.

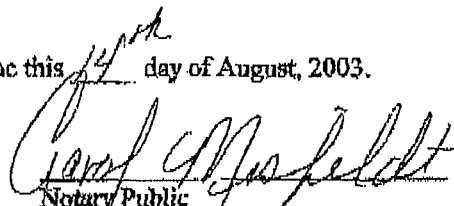
Dated this 14 day of August, 2003.



Les S. Sumption

Subscribed and sworn to before me this 14th day of August, 2003.





Carol A. Muefeldt
Notary Public
My Commission Expires: 1-23-2006

LAW OFFICES
RITER, ROGERS, WATTIER & BROWN, LLP
Professional & Executive Building
319 South Coteau Street
P.O. Box 280
Pierre, South Dakota 57501-0280
www.riterlaw.com

E.D. MAYER
ROBERT C. RITER, Jr.
DARLA POLLMAN ROGERS
JERRY L. WATTIER
JOHN L. BROWN

August 18, 2003

RECEIVED

AUG 18 2003

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

OF COUNSEL:
Brian B. Meyer
Robert D. Hofer

TELEPHONE
605-224-5825
605-224-7889
FAX
605-224-7102

Pam Bonrud
Public Utilities Commission
500 East Capitol Avenue
Pierre, South Dakota 57501

Re: 2001 Cost Docket Dockets in which S&S Communications has Intervened

Dear Pam:

You will find enclosed herein the original and ten copies of the RESPONSE TO AFFIDAVIT OF LES S. SUMPTION for filing in the 2001 cost study dockets in which S&S Communications intervened.

Sincerely yours,



Darla Pollman Rogers
Attorney at Law

DPR/ph

Enclosures

RECEIVED

BEFORE THE PUBLIC UTILITIES COMMISSION

AUG 18 2003

OF THE STATE OF SOUTH DAKOTA

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

IN THE MATTER OF THE ESTABLISH-
MENT OF SWITCHED ACCESS REVE-
NUE REQUIREMENT

Docket No.'s TC02-052, TC02-053,
TC02-054, TC02-058, TC02-064,
TC02-065, TC02-066, TC02-067,
TC02-068, TC02-071, TC02-072,
TC02-073, TC02-074, TC02-076,
TC02-077, TC02-078, TC02-079,
TC02-080, TC02-087, TC02-088,
TC02-089, TC02-090, TC02-091

RESPONSE OF COMPANIES NAMED IN ABOVE DOCKETS
TO AFFIDAVIT OF LES S. SUMPTION

Relevant Background

In June of 2002, each of the companies named in the above dockets (hereinafter "Companies") filed its 2001 Intrastate Switched Access Cost Study. S&S Communications ("S&S") was granted intervention status in the above dockets by the Commission on July 23, 2002.

On July 1, 2003, pursuant to properly given statutory notice, the Companies' switched access rates became effective, subject to final approval/refund by the Commission. On July 2, 2003, Commission revoked S&S's Certificate of Authority to do business as a telecommunications company in South Dakota.

On July 11, 2003, each of the Companies filed a Motion to Dismiss S&S as Intervenor in the Cost Study Dockets and Motion for Extension of Time to Respond to S&S's Second Discovery Request. S&S filed a Brief in Resistance to Companies' Motions.

On August 4, 2003, the Commission considered the Motions and voted to reconsider the Motion to Dismiss on August 19, 2003, alternatively as a Motion for Summary Judgment or as a Motion to Dismiss. The Commission extended the time of Companies to respond to the Second Discovery Requests pending ruling on the Motion to Dismiss.

On August 14, 2003, S&S filed an Affidavit of Les S. Sumption, resisting Companies' Motion to Dismiss and/or Motion for Summary Judgment. This Response is filed by Companies in support of the Motion to Dismiss and the Motion for Summary Judgment.

Issue

The issue presented is whether a genuine issue of material fact exists as to S&S's current interest in the cost study dockets. If the Commission determines that no genuine issue of material fact exists, it will proceed to determine whether S&S currently has sufficient interest in the proceeding to maintain its status as intervenor party as a question of law.

If the Commission determines S&S has alleged sufficient facts in its Affidavit to establish that a genuine issue of material fact may exist, the Commission will proceed to take evidence from S&S and other parties on the issue of S&S's current interest in the Companies' cost study dockets. The issue at said factual hearing will be whether by the outcome of these proceedings (the cost study dockets) S&S will be bound and affected either favorably or adversely with respect to an interest peculiar to S&S as distinguishable from an interest common to the public or to the taxpayers in general.

Argument

It is Companies' position that a further factual hearing is not necessary, as the Affidavit filed by S&S in this docket is insufficient to establish the existence of a genuine issue of material fact.

SDCL § 15-6-56 governs summary judgment practice. Specifically, SDCL § 15-6-56(e) addresses the form of affidavits necessary to support or oppose a summary judgment motion:

Supporting and opposing affidavits shall be made on personal knowledge, shall set forth such facts as would be admissible in evidence . . . when a motion for summary judgment is made . . . an adverse party may not rest upon the mere allegations or denials of his pleading, but his response . . . must set forth specific facts showing that there is a genuine issue for trial.

A careful review of the Affidavit of Les S. Sumption shows that it falls far short of the statutory standards for opposing affidavits. Paragraph 5 of the Affidavit states that over the past several weeks, "several individuals and/or entities have expressed an interest in purchasing S&S Communications and/or its assets." Paragraph 6 states that S&S is presently negotiating to sell "its business and/or its assets." S&S, however, submits no supplemental documents supporting its stated allegations.

It is highly speculative at best that S&S could sell its business. This Commission can take judicial notice of the fact that S&S can no longer provide services, since its Certificate of Authority has been revoked. Therefore, sale of S&S as a business is very unlikely. S&S is asking the Commission to keep it in these dockets on the slim chance of a sale of its business. No facts are submitted to substantiate these allegations: What is the name of the proposed buyer? Is it an individual or an entity? In his Affidavit, Mr. Sumption apparently cannot decide what type of buyer he is dealing with, despite his assertion that he is "presently" engaged in negotiations. Is the sale one of a business

or one of assets? Again, Mr. Sumption is unable to state what type of sale he is presently negotiating. It is important to remember that the purpose of the current dockets is to determine and establish fair switched access rates in accordance with this Commission's rules, not whether S&S can sell its business or assets.

Nor does Mr. Sumption's Affidavit establish sufficient facts to show that S&S's pecuniary interests will be "directly and immediately affected" by the outcome of these dockets. There is no evidence whatsoever that S&S Communications "will have to purchase switched access services." It obviously cannot do so without a Certificate of Authority. Even assuming for purposes of argument that S&S sells its business as an ongoing telecommunications business, which is not only a stretch of the imagination but also not even affirmatively stated and supported by Mr. Sumption's Affidavit, the new buyer would have to establish its own interest in the Companies' switched access rates. Mr. Sumption cannot raise concerns of a phantom buyer and expect such vicarious allegations to sustain the level of specificity required by SDCL 15-6-56(e) to oppose a summary judgment motion. Such hearsay would not be admissible in a factual hearing. If, on the other hand, S&S does sell assets, such as a switch or other personal property, the outcome of these dockets would have no effect whatsoever on such a sale.

The standards of specificity of affidavits in support of or in opposition to summary judgment are high under South Dakota case law as well. The clearest example is found in the case of The Estate of Fredris J. Elliott vs. A&B Welding Supply Company, Inc., 594 NW2d 707 (SD 1999). The case involved agreements among shareholders for the purchase of stock. Specifically, the Estate tried to challenge the validity of written buy/sell agreements on the basis of alleged oral agreements between the share-

holders. In granting summary judgment upholding the validity of the written agreements, the Court stated:

However, proof of a mere possibility is never sufficient to establish a fact . . . “When challenging a summary judgment, the nonmoving party ‘must substantiate his allegations with sufficient probative evidence that would permit a finding in his favor on more than mere speculation, conjecture, or fantasy.’” Himrich v. Carpenter, 569 NW2d 568, 573 (quoting Moody v. St. Charles County, 23 F3d 1410, 1412 (8th Cir. 1994)).

See also Estate of Thomas v. Sheffield, (“mere allegations are not sufficient to preclude summary judgment”), 511 NW2d 841, 844 (SD 1994). Also on point is the case of Paradigm Hotel Mortgage Fund v. Sioux Falls Hotel Company, Inc., 511 NW2d 567 (SD 1994). The Hotel appealed the trial court’s grant of summary judgment to Paradigm in a foreclosure action against Hotel on a defaulted mortgage loan. The argument centered around the value of the mortgaged property. Hotel, in opposition to the summary judgment motion, failed to complete an appraisal “or to obtain evidence to back up [its] conclusory allegations.”

The trial court was left to decide whether an issue of fact existed on value based upon Defendant’s appraiser’s assertion that the property was worth “substantially more” than the value shown in the mortgage holder’s appraisal. In sum, the circuit court was asked to anticipate possible proof. Unsupported conclusions and speculative statements do not raise a genuine issue of fact. Paradigm at 569.

S&S is doing exactly what the Defendant in Paradigm did. It is asking this Commission to find that there is a genuine issue of material fact by “anticipating possible proof.” The “unsupported conclusions and speculative statements” in Mr. Sumption’s Affidavit clearly do not raise a genuine issue of fact.

Conclusion

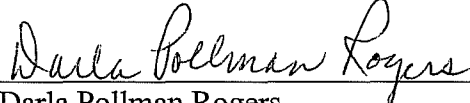
Since S&S has failed to establish that a genuine issue of material fact exists as to its current interest in the proceeding, the Commission can proceed to determine

whether S&S currently has sufficient interest in the cost study dockets to maintain its status as an intervenor party as a matter of law. Companies have established in prior proceedings before this Commission:

- (a) That S&S does not pay Companies' 2001 switched access charges, as its Certificate of Authority is revoked and it is no longer in business; thus S&S no longer has any interest in the cost study dockets;
- (b) That S&S has failed to establish a peculiar interest beyond that of the general public;
- (c) That S&S's continued presence in these dockets is prejudicial to the Companies;
- (d) That this Commission has the expertise and authority to establish switched access rates without S&S's continued participation in these dockets;
- (e) That no issue exists as to retroactive applicability of the 2001 switched access rates; and
- (f) That courts and commissions have full authority to rule upon intervenor status, including the authority to dismiss an intervenor.

Accordingly, Companies respectfully request this Commission to grant the Motion to Dismiss S&S as an intervenor in each of the above-numbered dockets. Companies also request the Commission to order that Companies are not required to respond to S&S's Second Discovery Requests.

Respectfully submitted this eighteenth day of August, 2003.



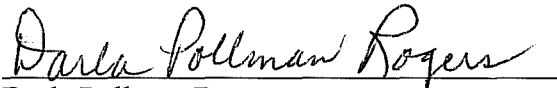
Darla Pollman Rogers
Riter, Rogers, Wattier & Brown
P. O. Box 280
Pierre, South Dakota 57501
Telephone (605) 224-7889
Attorney for Companies

CERTIFICATE OF SERVICE

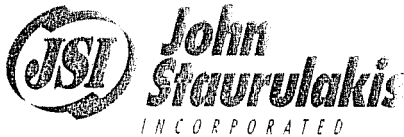
The undersigned hereby certifies that she served a copy of the foregoing **RESPONSE** upon the person herein next designated, on the date below shown, by facsimile and by depositing a copy of the said Response in the United States mail at Pierre, South Dakota, postage prepaid, in an envelope addressed to said addressee, to-wit:

John W. Burke
Barker, Wilson, Reynolds & Burke, LLP
P. O. Box 100
Belle Fourche, South Dakota 57717-0100

Dated this eighteenth day of August, 2003.



Darla Pollman Rogers
Riter, Rogers, Wattier & Brown
P. O. Box 280
Pierre, South Dakota 57501
Telephone (605) 224-7889
Attorney for Companies



TC02-052

Eaganale Corporate Center, Suite 310
1380 Corporate Center Curve, Eagan, Minnesota 55121
phone: 651-452-2660, fax: 651-452-1909

September 2, 2003

RECEIVED
SEP 04 2003
SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

Ms. Deb Elofson
Executive Director
Public Utilities Commission
State of South Dakota
500 East Capital
Pierre, SD 57501

Ref: Access Tariff Filing

Dear Ms. Elofson:

Per the requirements of ARSD 20:10:27, 20:10:28, and 20:10:29, we are submitting this day on behalf of West River Cooperative Telephone Company, their revised Intrastate Tariff based on the calendar year ending December 31, 2001. The filing was revised to reflect the removal of the Global Crossing uncollectibles per the South Dakota Public Utilities Commission staffs recommendation. This filing consists of the following:

1. An original and five (5) copies of the Intrastate revenue requirement, corresponding separations runs, and input sheets.
2. One copy of the separations allocation program on diskette.

On behalf of West River Cooperative Telephone Company, and in accordance with rules ARSD 20:10:01:39 through 20:10:01:45(1), John Staurulakis, Inc. requests confidentiality for any and all information provided to the South Dakota Public Service Commission pertaining to the 2001 Intrastate Tariff Filing. All information in the current data has been labeled confidential and should be treated accordingly.

In accordance with rule ARSD 20:10:01:41 (2)

It is requested that the aforementioned information maintain confidentiality status for a five-year time frame.

HEADQUARTERS:

6315 Seabrook Road, Seabrook, Maryland 20706
phone: 301-459-7590, fax: 301-577-5575
internet: www.jsitel.com, e-mail: jsi@jsitel.com

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

Brookside Court, Suite 135
4625 Alexander Drive, Alpharetta, Georgia 30022
phone: 770-569-2105, fax: 770-410-1608

547 South Oakview Lane
Bountiful, Utah 84010
phone: 801-294-4576, fax: 801-294-5124

In accordance with rule ARSD 20:10:01:41 (3)

The contact for the confidentiality request is as follows:

Gordon Dauchy
Staff Director-Revenue Requirements
John Staurulakis, Inc.
1380 Corporate Center Curve
Suite 310
Eagan, MN 55121
(651) 452-2660

If you should have any questions regarding the information provided, please feel free to contact me at (651) 452-2660.

Sincerely,



Gordon K. Dauchy
Staff Director-Revenue Requirements
gdauchy@jsitel.com

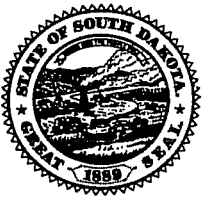
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Enclosure

cc: Mr. Jerry Reisenauer, West River Cooperative Telephone Company
JSI, Maryland

CONFIDENTIAL

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Bob Sahr, Chair
Gary Hanson, Vice-Chair
Jim Burg, Commissioner

SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

500 East Capitol Avenue
Pierre, South Dakota 57501-5070
www.state.sd.us/puc

Capitol Office
(605) 773-3201
(605) 773-3809 fax

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(605) 773-3225 fax

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1-800-332-1782

MEMORANDUM TO COMMISSIONERS SAHR, HANSON AND BURG

FROM: Harlan Best

RE: West River Cooperative Telephone Company, Bison, SD
Switched Access Revenue Requirement, TC02-052

DATE: September 4, 2003

West River Cooperative Telephone Company (West River) filed an Intrastate Switched Access Cost Study pursuant to ARSD Chapters 20:10:27 to 20:10:29, inclusive on June 10, 2002, based on the twelve months ended December 31, 2001. The cost study submitted by West River developed a revenue requirement of \$956,942. West River's cost study included an amount for Global Crossing uncollectibles. West River's access minutes of use for 2001 were 7,684,331. West River is a member of the Local Exchange Carrier Association (LECA). As a member of LECA, West River'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 13, 2002, the Commission electronically transmitted notice of the filing and the intervention deadline of June 28, 2002, to interested individuals and entities. On June 28, 2002, the Commission received a Petition To Intervene from S&S Communications (S&S). On July 9, 2002, the Commission granted S&S' intervention and voted to assess West River a \$1000 filing fee, subject to additional amounts as requested by the Executive Director up to the statutory limit of \$100,000. (Any questions regarding the amount expended should be addressed to Heather Forney.) On August 19, 2003, the Commission voted to issue a summary disposition to dismiss S&S as an intervening party.

Staff requested supporting information from West River on June 18, August 20, and October 29, 2002. Staff data requests were responded to by West River in a timely manner. Staff reviewed trial balances for 2001, supporting documentation for adjustments that were proposed by West River in the cost study, access minutes of use, and traffic factor support.

The cost study filed by West River included FCC frozen allocation factors. Staff requested West River to resubmit its cost study without the use of frozen allocation factors since Chapter 28 of the administrative rules does not allow allocation factors to be frozen in time. On December 4, 2002, West River submitted an amended cost study that reduced the revenue requirement to \$937,248.

Staff requested, and West River has agreed, to amortized non-recurring cost study expense of \$9000 over three years; to place contributions expenses on sheet V, line 243; and to replace budgeted amounts with actual amounts for the year ended 2002. Staff opposed the inclusion of Global Crossing uncollectibles in the cost study. On August 26, 2003, West River, through its attorney Darla Rogers, agreed to remove the Global Crossing adjustment. On September 4, 2003, West River submitted a final revised cost study excluding the Global Crossing uncollectible. The revenue requirement for West River is \$851,995. This revenue requirement is acceptable to West River.

Respectively submitted: Harlan Best

cc Gordon Dauchy, John Staurulakis, Inc.

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

IN THE MATTER OF THE)	FINAL DECISION AND ORDER
ESTABLISHMENT OF SWITCHED)	GRANTING MOTION TO DISMISS
ACCESS REVENUE REQUIREMENT)	ON SUMMARY DISPOSITION;
FOR WEST RIVER COOPERATIVE)	NOTICE OF ENTRY
TELEPHONE COMPANY)	
)	TC02-052

On June 10, 2002, West River Cooperative Telephone Company (Company) filed for approval by the Public Utilities Commission (Commission) its 2001 Intrastate Switched Access Cost Study. On June 13, 2002, the Commission electronically transmitted notice of the filing and the intervention deadline of June 28, 2002, to interested individuals and entities. On June 28, 2002, the Commission received a Petition to Intervene from S&S Communications (S&S). At its regularly scheduled meeting of July 9, 2002, the Commission granted intervention to S&S.

On July 11, 2003, Company filed a Motion to Dismiss and Motion for Extension of Time to Respond to Second Discovery Request (Company Motions). On July 24, 2003, S&S filed a Brief in Resistance to Motion to Dismiss and Motion for Extension of Time.

At its regular meeting on August 4, 2003, the Commission considered the Company Motions and voted unanimously to serve notice on the parties that S&S's Motion to Dismiss would be considered alternatively as a motion for summary judgment or as a motion to dismiss and to schedule the matter for hearing at the Commission's next regularly scheduled meeting on August 19, 2003. The Commission further voted unanimously to extend the time for Company's response to S&S's pending discovery requests until after decision on Company's Motion to Dismiss and the further order of the Commission. On August 8, 2003, the Commission issued a Notice of Intent to Consider Motion as One for Summary Judgment, Order for and Notice of Hearing; Order Extending Time for Response (Notice and Order) requesting the parties to file any affidavits or other proof demonstrating that a genuine issue of material fact exists or does not exist as to S&S's continuing interest in this proceeding sufficient to maintain party status, setting the matter for consideration and/or hearing on August 19, 2003, at 1:30 p.m. CDT at the Ramada Inn in Aberdeen, South Dakota, and extending the Company's time for response to discovery until after the issue of S&S's standing to maintain status as party is finally decided.

In response to the Commission's Notice and Order, on August 14, 2003, S&S filed an Affidavit of Les S. Sumption (Affidavit). On August 18, 2003, Company filed a Response of Companies Named in Above Dockets to Affidavit of Les S. Sumption. On August 19, 2003, the Commission, after hearing and considering the parties' filings and the arguments of counsel, voted unanimously (i) to decide that the assertions contained in the Affidavit were not sufficient to raise a genuine issue of material fact as to whether S&S continues to have an interest peculiar to it as opposed to an interest common to the public or the taxpayers in general and (ii) to grant Company's Motion to Dismiss. Accordingly, as its Final Decision on the Company's Motion to Dismiss and the Notice and Order, the Commission considering the Affidavit and the other documents and evidentiary showings in the record in the light most favorable to S&S, makes the following Findings of Fact, Conclusions of Law and Order.

FINDINGS OF FACT

1. On June 28, 2002, S&S filed a Petition to Intervene (Petition) with the Commission. At its regular meeting on July 9, 2002, the Commission voted unanimously to grant S&S's Motion to Intervene, and on July 26, 2002, the Commission issued an Order Granting Petition to Intervene. S&S has been a party to this proceeding since then.

2. The standards for intervention as a party in a proceeding before the Commission are set forth in SDCL 1-26-17.1 as follows:

A person who is not an original party to a contested case and whose pecuniary interests would be directly and immediately affected by an agency's order made upon the hearing may become a party to the hearing by intervention, if timely application therefor is made.

and in ARSD 20:10:01:15.05 as follows:

that by the outcome of the proceeding the petitioner will be bound and affected either favorably or adversely with respect to an interest peculiar to the petitioner as distinguished from an interest common to the public or to the taxpayers in general.

3. In the Petition, S&S based its assertion that its interest met these tests on the facts that "S&S is a switch-based interexchange carrier" that "provides both intra and interstate message telecommunications services to its subscribers" (Petition, ¶ 1), that to provide intrastate telecommunications services, S&S "requires . . . switched access services from the Rural Local Exchange Carriers in South Dakota" which include Company (Petition, ¶ 2), and that "[b]ecause S&S Communications purchases switched access services from [Company] any increase in the rates of such services will directly and immediately affect the pecuniary interests of S&S Communications as it will naturally affect S&S Communications' operating expenses." (Petition, ¶ 3).

4. On July 11, 2003, Company filed a Motion to Dismiss asserting that S&S no longer meets the standards for intervention set forth in SDCL 1-26-17.1 and ARSD 20:10:01:15.05 and therefore lacks standing to be a party in this case. The Company's basis for its motion is the Commission's decision in Docket No. TC02-166 to revoke S&S's certificate of authority to provide telecommunications services in South Dakota.

5. On August 8, 2003, the Commission issued a Notice of Intent to Consider Motion as One for Summary Judgment, Order for and Notice of Hearing; Order Extending Time for Response (Notice and Order) requesting the parties to file any affidavits or other proof demonstrating that a genuine issue of material fact exists or does not exist as to S&S's continuing interest in this proceeding sufficient to maintain intervenor party status.

6. The Commission takes official notice of the following matters of record in the Commission's files. On June 16, 2003, the Commission issued an Order to Show Cause and Notice of Hearing in Docket No. TC02-166 requiring S&S to appear and show cause as to why, *inter alia*, its certificate of authority to provide telecommunications services in South Dakota should not be revoked. On June 30 and July 2, 2003, the Commission held a contested case hearing on the Order to Show Cause. On July 2, 2003, following the conclusion of the evidentiary hearing and the arguments of the parties, the Commission unanimously voted to revoke S&S's certificate of authority to provide telecommunications services in South Dakota. On August 28, 2003, the Commission issued its Findings of Fact; Conclusions of Law; Notice of Entry of Order in Docket No. TC02-166 (TC02-166

Order). The TC02-166 Order was transmitted to S&S on August 29, 2003. In the TC02-166 Order, the Commission ordered *inter alia* that S&S's certificate of authority is revoked.

7. The Company's Motion to Dismiss and the Notice and Order provided sufficient notice to S&S of the Company's assertion of the Commission's action in Docket No. TC02-166 as a basis for the Commission's decision on the Motion to Dismiss to afford S&S a reasonable opportunity to refute the facts of record officially noticed in Finding 6 as provided for in SDCL 1-26-19(3).

8. The revocation of S&S's certificate of authority to provide intrastate interexchange services in the TC02-166 Order precludes S&S from utilizing the Company's switched access services to provide intrastate interexchange telecommunications services in South Dakota.

9. At the August 4, 2003 meeting at which the Company's Motion to Dismiss was first before the Commission, S&S stated that they were no longer paying for switched access services from Company.

10. In the Affidavit, Mr. Sumption states on behalf of S&S that "over the past several weeks several individuals and/or entities have expressed an interest in purchasing S&S Communications and/or its assets" (Affidavit, ¶ 5), that "S&S Communications is presently in negotiations to sell its business and/or assets" (Affidavit, ¶ 6) and that S&S's pecuniary interests will be directly and immediately affected by the Commission's decision in this matter "for the following reasons:

- (A) Subsequent to the sale, S&S Communications, regardless of the name by which it will do business, will have to purchase switched access services;
- (B) The individual and/or entity interested in purchasing S&S Communications and/or its assets has expressed some reluctance in following through with the purchase as a result of the rates presently charged for switched access services in South Dakota;
- (C) If the individual and/or entity interested in purchasing S&S Communications and/or its assets fails to follow through with the purchase, S&S Communications will be divested of a substantial amount of revenue that would have been directed to creditors and/or subscribers that lost service." (Affidavit, ¶ 7).

11. In the Affidavit, Mr. Sumption states that he is "one of the partners that owns and operates Intervenor S&S Communications." (Affidavit, ¶ 1).

12. Because S&S is a partnership, there is at least some question whether S&S could be sold to anyone as a legal entity. Furthermore, given the financial problems of S&S as documented in the TC02-166 Order and record, the Commission does not find it credible that anyone would acquire S&S as a legal entity and thereby render itself liable for S&S debts and liabilities.

13. Following revocation of its certificate of authority, S&S does not in any case have the legal right, as a matter of law, to convey to any purchaser of its assets or business either its certificate of authority or any other right to provide intrastate interexchange telecommunications services in South Dakota.

14. Following revocation of its certificate of authority, S&S does not have the legal right to continue to provide services that would involve the purchase of intrastate switched access services

from Company, and the Commission accordingly finds that the assertion stated in Affidavit, ¶ 7(A) fails as a matter of law to raise a genuine issue of material fact as to the assertion.

15. The statement in Affidavit ¶ 7(B), that "the individual and/or entity interested in purchasing S&S Communications and/or its assets has expressed some reluctance in following through with the purchase as a result of the rates presently charged for switched access services in South Dakota" is hearsay, is not legally admissible evidence and is therefore not a showing of evidence that is sufficient to raise a genuine issue of material fact as to the matter asserted. That the alleged speaker is not identified and apparently was not even identifiable as a person or entity weakens the credibility of the assertion even more.

16. Viewing the Affidavit and the other documents, admissions and evidence in the record in the light most favorable to S&S, no admissible evidence provided by or pointed to by S&S offers any concrete showing that a person or entity that has expressed interest in purchasing S&S's assets has a present intention to provide intrastate interexchange services in South Dakota and would thus incur switched access charges which could be affected by the decision in this proceeding.

17. Any person who might have an interest in purchasing the assets of S&S who is presently providing intrastate interexchange services in South Dakota has had an interest in the outcome of this proceeding that it could have asserted in a petition for intervention on its own behalf prior to now. No such petition has been filed.

18. Some concrete showing of current proximate interest is required as a condition of permitting S&S to maintain its status as an intervenor party.

19. S&S's mere assertion that it is offering telecommunications assets for sale which might possibly be sold to a person who does not now, but might desire to, provide intrastate interexchange services in South Dakota and who might theoretically have concerns about the Company's switched access revenue requirement is too speculative to meet the test for proof of standing as an intervenor and is not a sufficient showing of interest peculiar to S&S, as opposed to an interest common to the public at large, to justify S&S's intervenor party status in this proceeding.

20. Based upon the above findings, the Commission finds (i) that the Affidavit of S&S and the other documents and showings of evidence in the record in this proceeding are insufficient to demonstrate that a genuine issue of material fact is presented that would require a factual hearing as to a present interest of S&S in this proceeding that is sufficient to warrant its continued standing as an intervenor party and (ii) that after viewing all reasonable inferences to be drawn from the evidence in the record herein in favor of S&S, Company is entitled to a summary disposition as a matter of law granting Company's Motion to Dismiss S&S as an intervenor party.

21. The interests of the ultimate consumers of switched access services to be provided by Company are not peculiar to S&S as opposed to the general public and such consumer and general public interests are adequately represented in this proceeding by the Commission's Staff. Furthermore, given S&S's conduct toward the Commission and S&S's customers as set forth in the TC02-166 Order, the Commission does not find that S&S is an appropriate advocate for the interests of customers' or the general public's interests in this proceeding.

22. The evidence does not support a finding that S&S has acted in a dilatory or obstructionist manner while an intervenor party to this proceeding and such a finding has not been relied upon by the Commission in reaching its decision herein.

CONCLUSIONS OF LAW

1. The Company's Motion to Dismiss was properly filed. Notice of the Commission's intention to treat the Motion to Dismiss as a motion for summary disposition was properly filed and served upon the parties in accordance with SDCL 15-6-56 and *Richards v. Lenz*, 539 N.W.2d 80 (S.D. 1995).
2. Pursuant to SDCL 49-1-11(4), 1-26-17.1, 1-26-18, 15-6-12(c) and 15-6-56 and ARSD 20:10:01:15.05, the Commission has the authority both to deny intervention as a party for failure of the petitioner to make a sufficient showing of pecuniary interest peculiar to the petitioner and also to dismiss an intervenor party under either a motion to dismiss or a summary disposition, as appropriate, if the requisite pecuniary interest of the intervening party has ceased to exist.
3. A petition to intervene and subsequent substantive pleadings and positions asserted by an intervenor in a proceeding are "defenses or claims" subject to summary disposition pursuant to SDCL 1-26-18.
4. Intrastate switched access charges are charges made by a carrier's carrier to another carrier for use of telecommunications facilities to originate or terminate calls. ARSD 20:10:27:01(6). For a telecommunications company to be a direct purchaser and user of the Company's intrastate switched access services, as distinguished from a member of the general public indirectly purchasing such services as an end user, it must be a provider of intrastate interexchange telecommunications services. ARSD 20:10:27:01(2) and 20:10:27:02. The Commission's TC02-166 Order prohibits S&S from engaging in the provision of the intrastate interexchange services in South Dakota and hence from being a purchaser or user of switched access services. S&S is not a purchaser of Company's switched access services.
5. When challenging a summary judgment, the nonmoving party must substantiate his allegations with sufficient probative evidence that would permit a finding in his favor on more than mere speculation or conjecture. *The Estate of Frederis J. Elliot v. A&B Welding Supply Company*, 1999 S.D. 55, 594 N.W.2d 707 (1999).
6. SDCL 15-6-56(e) requires that an affidavit offered in support of opposition to a motion for summary judgment "shall be made on personal knowledge" and "shall set forth such facts as would be admissible in evidence."
6. The assertion in the Affidavit that "the individual and/or entity interested in purchasing S&S Communications and/or its assets has expressed some reluctance in following through with the purchase as a result of the rates presently charged from switched access services in South Dakota" is hearsay and is not a fact admissible in evidence.
7. The remaining assertions in the Affidavit amount to an argument that S&S has standing to intervene due to the ownership of assets whose value might be affected by the fact that they could be used by a potential purchaser to become a provider of intrastate interexchange service in South Dakota who would thus require switched access services of Company. This argument demonstrates only a mere possibility and is not a showing of interest in the Company's switched access revenue requirement that is sufficiently proximate to justify party intervenor status.
8. The interests of the consumers of switched access services in South Dakota are represented by the Commission Staff in this proceeding, and S&S has made no showing that Commission Staff is not providing adequate representation of such interest.

9. S&S has failed to make a sufficient showing that a genuine issue of material fact is presented as to a pecuniary interest peculiar to S&S in this proceeding and the Commission concludes that a genuine issue of material fact is not presented.

10. S&S's asserted pecuniary interest arising from its ownership of assets that might be used in South Dakota by a purchaser of such assets to provide telecommunications services that would require the purchase of switched access services from Company is not proof of a sufficiently proximate interest in the outcome of this proceeding to justify intervenor party status.

11. Company is entitled to disposition in its favor as a matter of law of its Motion to Dismiss considered as a motion for summary disposition.

12. Company's Motion to Dismiss is granted.

13. Despite its dismissal as a party to this proceeding, the partners of S&S and/or the owners of its assets may request the right to appear and be heard in this proceeding as non-party participants pursuant to ARSD 20:10:01:15.06.

It is therefore

ORDERED, that the Company's Motion to Dismiss S&S Communications as an intervenor party to this proceeding is granted and S&S Communications is accordingly dismissed as an intervenor party.

NOTICE OF ENTRY OF ORDER

PLEASE TAKE NOTICE that this Order was duly entered on the 9th day of September, 2003. Pursuant to SDCL 1-26-32, this Order will take effect 10 days after the date of receipt or failure to accept delivery of the decision by the parties.

Dated at Pierre, South Dakota, this 9th day of September, 2003.

CERTIFICATE OF SERVICE	
The undersigned hereby certifies that this document has been served today upon all parties of record in this docket, as listed on the docket service list, by facsimile or by first class mail, in properly addressed envelopes, with charges prepaid thereon.	
By:	<u>Melaine Kalbs</u>
Date:	<u>9/9/03</u>
(OFFICIAL SEAL)	

BY ORDER OF THE COMMISSION:

Robert K Sahr
ROBERT K. SAHR, Chairman *JS*

Gary Hanson
GARY HANSON, Commissioner

James A. Burg
JAMES A. BURG, Commissioner

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

IN THE MATTER OF THE ESTABLISHMENT) OF SWITCHED ACCESS REVENUE) REQUIREMENT FOR WEST RIVER) COOPERATIVE TELEPHONE COMPANY)	ORDER APPROVING REVENUE REQUIREMENT TC02-052
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On June 10, 2002, West River Cooperative Telephone Company (West River) filed for approval by the Public Utilities Commission (Commission) its 2001 Intrastate Switched Access Cost Study. On December 4, 2002, March 12, 2003 and September 4, 2003, West River filed amended 2001 Intrastate Switched Access Cost Studies.

On June 13, 2002, the Commission electronically transmitted notice of the filing and the intervention deadline of June 28, 2002, to interested individuals and entities. On June 28, 2002, the Commission received a Petition to Intervene from S&S Communications (S&S). At a regularly scheduled meeting of July 9, 2002, the Commission granted intervention to S&S. The Commission also voted to assess a filing fee as requested by the Executive Director up to the statutory limit of \$100,000. On July 11, 2003, the Commission received a Motion to Dismiss S&S as intervenor in this proceeding from West River. At its regularly scheduled meeting of August 19, 2003, the Commission granted the Motion to Dismiss. Staff filed a memorandum on September 4, 2003, with the concurrence of the company, setting forth a recommended revenue requirement and minutes of use. The Commission considered this matter at its September 16, 2003, 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 West River'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 West River'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 TC02-090.)

Dated at Pierre, South Dakota, this 23rd day of September, 2003.

CERTIFICATE OF SERVICE	
The undersigned hereby certifies that this document has been served today upon all parties of record in this docket, as listed on the docket service list, by facsimile or by first class mail, in properly addressed envelopes, with charges prepaid thereon.	
By:	<u>Heldaine Halbo</u>
Date:	<u>9/25/03</u>
(OFFICIAL SEAL)	

BY ORDER OF THE COMMISSION:

Robert K. Sahr
ROBERT K. SAHR, Chairman

Gary Hanson
GARY HANSON, Commissioner